2027 Budget Proposal

11-10-2026



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MUNICIPAL COURT

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Actual 10/31/2025 10/31/2026	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
100-51030-110	MUNI COURT SALARY	28,856	29,888	31,634	31,755	24,613	35,208	32,945	35,004
100-51030-134	MUNI COURT INCOME CONTINUATION	-	-	-	55	-	-	55	55
100-51030-136	MUNICIPAL COURT LIFE INS	134	149	156	92	117	169	101	111
100-51030-138	MUNICIPAL COURT RETIREMENT	807	845	886	889	709	1,009	953	1,022
100-51030-150	MUNICIPAL COURT FICA	2,208	2,287	2,421	2,429	1,883	2,694	2,520	2,520
100-51030-251	COURT IT MAINT & REPAIR	7,837	6,422	5,859	4,000	5,795	5,795	5,000	6,200
100-51030-252	COURT- IT EQUIP	-	-	-	500	-	-	495	1,500
100-51030-281	MUNI COURT FINES/ASSESS	23,874	7,319	8,043	22,000	4,235	7,495	20,000	10,000
100-51030-300	MUNICIPAL COURT EXPENSES	4,044	3,849	4,892	2,900	3,002	4,023	3,500	3,500
100-51030-305	MUNICIPAL JUDICIAL SUBSTITUTE	-	200	-	300	-	-	297	300
100-51030-511	MUNI COURT VEHICLE INSURANCE	123	215	220	289	50	182	343	377
100-51030-512	MUNI COURT WORKERS COMP INS	20	33	39	56	160	180	66	67
		67,904	**51,208**	**54,151**	**65,265**	**40,564**	**56,754**	**66,275**	**60,657**
100-51040-215	LEGAL SERVICES MUNI COURT	24,584	12,821	8,816	22,000	14,615	17,973	-	21,780
		92,487	**12,821**	**62,966**	**87,265**	**55,179**	**74,727**	**66,275**	**82,437**

LIBRARY

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Actual 10/31/2025 10/31/2026	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
210-41110-550	GENERAL CITY APPRORIATIONS	(347,656.00)	(339,896.00)	(335,994.00)	(335,994.00)	-	-	(344,384.00)	(368,756.00)
210-43720-550	COUNTY REIMBURSEMENT FUNDS	(76,738.44)	(95,340.68)	(90,381.00)	(89,922.00)	(738.00)	(738.00)	(102,767.00)	(113,381.00)
210-43800-550	OTHER GRANTS & AIDS	-	-	-	-	-	-	-	
210-43900-550	PLLS GRANTS	-	(790.00)	-	-	(613.68)	(613.68)	-	(300.00)
210-46710-550	LIBRARY BOOK SALES	(208.72)	-	-	(300.00)	-	-	-	
210-46711-550	LIBRARY COPIER REVENUES	(3,014.94)	(3,605.36)	(2,781.43)	(3,000.00)	(2,473.14)	(3,043.81)	(3,000.00)	(3,000.00)
210-46712-550	LIBRARY FINES	(636.88)	(890.77)	(919.05)	(500.00)	(540.08)	(914.05)	(500.00)	(400.00)
210-46713-550	OTHER RECEIPTS	(17,097.38)	(13,003.29)	(17,810.12)	(13,514.00)	(123,176.15)	(123,831.64)	(13,434.00)	(6,000.00)
210-48110-510	INT ON TEMP INVESTMENTS	(43,298.52)	(2,423.67)	(74,085.35)	(1,250.00)	(1,929.83)	(69,244.51)	(750.00)	(1,500.00)
210-48500-550	LIBRARY GIFTS	(37,464.54)	(1,425.00)	(18,299.95)	-	(50.00)	(15,480.31)	-	
210-48700-512	INSUR DIVIDEND/AUDIT ADJ-LIBRA	(66.41)	(66.63)	-	(50.00)	-	-	(50.00)	(50.00)
210-49999-990	FUND BALANCE APPLIED	-	-	-	(24,179.00)	-	-	(24,000.00)	(25,414.80)
210-55700-110	LIBRARY SALARIES	231,843.31	224,684.55	240,793.18	244,624.01	201,859.49	269,590.43	260,288.00	276,556.40
210-55700-132	LIBRARY DENTAL INS	1,813.23	999.84	1,018.56	2,792.16	823.28	1,175.84	3,016.00	3,257.28
210-55700-133	LIBRARY HEALTH INS	29,694.35	25,721.85	28,510.40	43,241.00	24,975.39	33,604.09	48,514.00	32,220.60
210-55700-134	LIBRARY INCOME CONT	-	-	-	703.28	-	-	703.00	703.00
210-55700-136	LIBRARY LIFE INS	187.01	630.12	638.56	223.20	593.51	807.07	600.00	600.00
210-55700-138	LIBRARY RETIREMENT	10,439.96	10,526.24	11,582.32	12,606.80	10,711.29	13,925.20	13,521.00	14,501.27
210-55700-150	LIBRARY FICA	16,100.73	15,940.70	16,852.91	18,713.74	14,264.04	18,811.92	19,912.00	19,912.06
210-55700-180	RECOGNITION PROGRAM	89.64	-	-	330.00	-	-	330.00	540.00
210-55700-210	LIBRARY PROFESSIONAL SERVICES	37,285.84	21,798.64	47,882.00	-	16,879.73	16,879.73	-	-
210-55700-250	LIBRARY COPIER LEASE/MAINT	230.15	-	-	-	-	-	-	
210-55700-251	LIBRARY- IT MAINT & REPAIR	10,725.10	14,321.53	13,279.95	15,720.00	8,663.56	10,960.69	9,560.00	10,742.00
210-55700-252	LIBRARY - IT EQUIP	1,977.00	505.37	1,211.66	2,250.00	-	-	2,150.00	3,200.00
210-55700-280	LIBRARY OUTSIDE SERVICES	109.83	-	-	-	-	-	-	-
210-55700-310	LIBRARY OFFICE SUPPLIES	1,490.94	2,466.28	1,416.58	2,250.00	1,192.19	1,583.83	2,250.00	2,250.00
210-55700-311	LIBRARY BOOK PROCESS SUPPLIES	1,951.95	2,457.70	2,305.47	2,500.00	1,893.03	3,159.93	2,500.00	2,500.00
210-55700-312	LIBRARY COPIER SUPPLIES	3,413.76	2,558.13	2,355.36	2,500.00	2,479.96	3,083.58	2,500.00	2,500.00
210-55700-313	LIBRARY POSTAGE	336.19	286.06	269.77	400.00	142.21	256.34	400.00	300.00
210-55700-330	LIBRARY PROFESSIONAL DEVL	1,677.68	1,450.03	2,334.27	2,000.00	2,306.34	4,058.07	2,000.00	2,000.00
210-55700-355	BLDG MAINTENANCE & REPAIR	18,669.59	57,078.19	52,285.89	44,046.00	28,800.05	46,908.68	44,000.00	66,465.00
210-55700-361	LIBRARY COMMUNICATIONS	2,228.58	2,861.18	3,110.00	3,500.00	2,296.64	3,487.84	3,500.00	3,640.00
210-55700-362	LIBRARY UTILITIES	17,660.40	12,635.73	16,621.36	15,000.00	14,279.56	19,667.76	15,000.00	15,450.00
210-55700-363	LIBRARY FUEL	5,893.56	4,541.11	8,578.65	8,200.00	6,837.55	10,132.75	8,200.00	9,000.00
210-55700-371	LIBRARY ADULT MATERIALS	28,134.75	18,851.17	19,735.37	20,000.00	13,430.22	21,643.43	20,000.00	20,000.00
210-55700-372	LIBRARY CHILDREN'S MATERIALS	11,615.01	13,971.01	12,740.39	14,000.00	8,540.11	13,370.72	14,000.00	14,000.00

LIBRARY

Account Numbers	Account Titles	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	12 Month Actual 10/31/2025	FY 2026 Budget	FY 2027 Proposed
		12/31/2023	**12/31/2024**	**12/31/2025**	**12/31/2025**	**10/31/2026**	**10/31/2026**	**12/31/2026**	**12/31/2027**
210-55700-373	LIBRARY REFERENCE MATERIALS	-	-	-	-	-	-	-	
210-55700-374	LIBRARY PERIODICALS	185.00	6,205.88	3,278.25	3,500.00	2,578.70	3,328.58	3,500.00	3,500.00
210-55700-376	LIBRARY PROGRAMMING	5,630.91	5,127.99	6,481.85	4,000.00	5,413.04	6,539.41	5,500.00	7,000.00
210-55700-380	LIBRARY GIFT EXPENDITURES	50.00	-	-	-	-	-	-	-
210-55700-385	LIBRARY GRANT EXPENDITURES	3,185.39	2,702.90	2,068.45	-	1,855.55	3,495.91	-	300.00
210-55700-389	CASH SHORT & OVER	-	(0.26)	(2.85)	-	(4.51)	(4.51)	-	
210-55700-390	LIBRARY ADVERTISING & PROMOS	153.71	-	-	200.00	55.78	55.78	200.00	200.00
210-55700-510	LIBRARY PROPERTY INSURANCE	3,404.54	6,822.63	10,497.16	4,300.00	1,666.27	8,611.04	5,375.00	5,912.50
210-55700-511	LIBRARY LIABILITY INSURANCE	453.78	553.65	439.64	700.00	126.97	341.18	875.00	962.50
210-55700-512	WORKERS COMPENSATION INSURANCE	291.83	325.92	253.53	409.01	268.06	381.10	491.00	589.20
210-55700-640	TRANSFER TO CAPITAL PROJECTS	-	-	-	-	-	-	-	
		(79,258.11)	**(1,417.26)**	**(33,732.22)**	**0.20**	**243,407.13**	**301,990.39**	**-**	**(0.00)**

POLICE

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Actual 10/31/2025 10/31/2026	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
100-52200-110	POLICE SALARY	868,681	1,003,912	979,928	994,246	774,011	1,069,408	971,458	1,032,174
100-52200-131	POLICE CLOTHING ALLOW	-	11,000	4,000	11,000	-	4,000	11,000	11,000
100-52200-132	POLICE DENTAL INS	12,447	12,067	12,349	15,649	9,864	14,252	16,901	18,253
100-52200-133	POLICE HEALTH INS	178,843	203,767	213,466	306,647	196,843	265,127	341,008	267,446
100-52200-134	POLICE INCOME CONT	-	-	-	4,265	-	-	4,265	4,265
100-52200-136	POLICE LIFE INS	1,297	1,408	1,299	1,340	1,056	1,502	1,474	1,621
100-52200-138	POLICE RETIREMENT	111,504	136,867	127,799	137,459	109,957	148,582	147,425	158,113
100-52200-150	POLICE FICA	64,667	75,865	71,892	76,060	59,101	80,349	74,317	74,317
100-52200-180	RECOGNITION PROGRAM POLICE	94	595	80	770	-	-	770	780
100-52200-205	Investigative Expenses	209	404	789	1,000	413	682	990	900
100-52200-210	PROFESSIONAL SERVICES	8,733	9,460	14,550	9,000	5,708	9,452	8,910	10,000
100-52200-251	POLICE - IT MAINT & REPAIR	16,946	6,275	949	10,500	-	899	10,395	9,000
100-52200-252	POLICE- IT EQUIP	1,539	4,794	7,045	4,000	7,604	11,139	3,960	5,000
100-52200-260	ACCREDITATION	2,660	1,482	3,870	2,600	3,416	6,736	5,000	4,000
100-52200-290	POLICE 911 SERVICE	1,795	1,749	1,863	2,200	1,991	1,991	2,178	2,200
100-52200-310	POLICE OFFICE SUPPLIES	18,504	18,926	12,099	11,000	4,970	6,343	10,890	14,000
100-52200-330	POLICE PROFESSIONAL DEV	5,912	5,880	8,795	8,500	6,778	11,773	8,415	10,000
100-52200-331	POLICE AMMUNITION	2,213	22	2,853	3,000	-	2,853	2,970	3,000
100-52200-340	POLICE EQUIPMENT	5,600	11,005	6,186	7,100	4,626	6,047	7,029	7,000
100-52200-342	POLICE COMMISSION	206	775	75	250	25	25	248	250
100-52200-343	POLICE VEHICLE FUEL	5,634	30,567	13,564	15,500	13,429	18,304	15,345	15,200
100-52200-350	POLICE EQUIP MAINTENANCE	8,863	6,930	4,642	8,000	4,516	5,739	7,920	8,000
100-52200-355	POLICE BLDG MAINT	5,386	7,504	7,243	5,500	15,523	20,195	5,445	20,000
100-52200-360	POLICE BLDG UTILITIES EXPENSE	13,211	10,575	13,584	13,000	8,045	11,727	12,870	12,999
100-52200-361	POLICE COMMUNICATIONS	19,132	19,442	13,775	8,800	17,605	21,965	8,712	14,000
100-52200-380	POLICE BODY ARMOR	1,292	994	3,766	2,000	1,337	2,359	1,980	6,000
100-52200-390	POLICE MISCELLANIOUS	279	4	251	400	-	140	396	500
100-52200-392	POLICE PUBLIC RELATIONS	895	-	910	900	231	969	1,100	1,100
100-52200-510	POLICE PROPERTY INSURANCE	2,646	4,795	8,143	2,911	848	7,183	3,638	4,002
100-52200-511	POLICE VEHICLE INSURANCE	2,628	4,774	5,097	3,255	856	4,126	4,069	4,476
100-52200-512	POLICE WORKERS COMP INSURANCE	7,806	13,597	16,451	23,279	7,316	15,728	27,934	32,124
100-52230-110	PT - POLICE SALARY	51,343	36,101	37,355	50,871	19,242	27,533	42,745	45,416
100-52230-132	PT - POLICE DENTAL INS	235	240	255	245	88	176	264	285
100-52230-133	PT - POLICE HEALTH INS	4,501	5,154	6,023	5,867	2,480	4,282	6,560	7,216

100-52230-134	PT - POLICE INCOME CONTINUATIO	-	-	-	109	-	-	109	109
100-52230-136	PT - POLICE LIFE INS	12	16	17	73	6	12	81	89
100-52230-138	PT - POLICE RETIREMENT	2,136	1,920	1,775	4,659	697	1,176	4,996	5,358
100-52230-150	PT - POLICE FICA	3,913	2,727	2,813	3,892	1,472	2,071	3,270	3,270
100-52230-330	PT - POLICE PROFESSIONAL DEV	-	547	-	-	-	-	-	-
100-52230-512	PT - POLICE WORK COMP INS	610	484	542	769	379	656	923	1,108
		1,432,378	**1,652,621**	**1,606,095**	**1,756,613**	**1,280,435**	**1,785,501**	**1,777,960**	**1,814,572**

EMS

Account Numbers	Account Titles	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	12 Month Acutal 10/31/2025	FY 2026 Budget	FY 2027 Proposed
		12/31/2023	**12/31/2024**	**12/31/2025**	**12/31/2025**	**10/31/2026**	**10/31/2026**	**12/31/2026**	**12/31/2027**
200-41110-520	GEN PROPERTY TAXES (CITY)	(151,892.00)	(157,561.00)	(158,001.00)	(158,001.27)	-	-	(160,652.00)	(174,221.41)
200-43520-520	FAP REVENUES FOR TRAINING	(14,202.50)	(4,056.30)	(72,981.30)	(4,000.00)	-	(35,060.12)	(4,000.00)	(2,198.00)
200-43521-520	FAP REVENUES FOR IMPROVEMENTS	-	(3,199.88)	(4,595.88)	-	-	(2,197.80)	(2,100.00)	(35,060.00)
200-43521-521	EMS ARPA ALLOTMENT	(12,195.11)	727.24	-	-	-	-	-	-
200-43521-530	FLEX GRANT	-	-	-	-	-	-	-	-
200-43521-531	REVOLVING SCHOLARSHIP	-	-	-	-	-	-	-	-
200-46230-520	EMS SERVICE CHARGE	(700,841.38)	(853,971.83)	(1,052,479.46)	(700,000.00)	(330,198.49)	(640,229.05)	(800,000.00)	(800,000.00)
200-47324-520	TOWNSHIP SERVICE AGREEMENT	(97,600.01)	(82,408.31)	(82,638.73)	(82,638.73)	-	-	(84,025.00)	(103,764.44)
200-48110-000	MISC INTEREST	-	-	-	-	-	-	-	-
200-48110-510	INT ON TEMP INVESTMENTS	(15,232.90)	(10,500.41)	(11,030.57)	(3,000.00)	-	-	(6,000.00)	(7,000.00)
200-48220-512	INSUR DIVIDEND/AUDIT ADJ-EMS	(747.45)	(812.09)	-	(700.00)	-	-	(693.00)	(693.00)
200-48501-520	EMS DONATION	-	-	-	-	(8,325.36)	(8,325.36)	-	-
200-48900-520	MISC REVENUE	(7,327.62)	(3,527.71)	(351.00)	-	-	424.80	(500.00)	(500.00)
200-49999-990	FUND BALANCE APPLIED	-	-	-	(68,000.00)	-	-	(100,000.00)	(430,000.00)
200-52220-110	EMS SALARY	259,127.02	309,912.58	361,844.40	330,066.52	322,625.35	423,576.08	347,419.00	369,132.20
200-52220-131	EMS CLOTHING & CLEANING	-	1,559.00	2,718.40	3,000.00	3,793.23	3,793.23	2,900.00	2,900.00
200-52220-132	EMS DENTAL INS	2,144.89	2,223.94	2,354.00	2,306.44	1,876.74	2,688.72	2,491.00	2,690.28
200-52220-133	EMS HEALTH INS	27,125.98	31,740.69	37,253.56	36,621.00	32,805.92	43,936.60	39,467.00	43,413.74
200-52220-134	EMS INCOME CONTINUATION	-	-	-	444.26	-	-	444.00	444.00
200-52220-135	EMS LENGTH OF SERV AWARD PR	6,999.70	15,139.96	8,500.00	7,000.00	8,500.00	17,000.00	8,500.00	10,500.00
200-52220-136	EMS LIFE INS	154.48	241.03	301.94	168.65	233.64	336.08	186.00	204.60
200-52220-137	EMS LIFE AND ACCIDENT POLICY	1,866.00	-	-	2,100.00	-	-	2,100.00	2,100.00
200-52220-138	EMS RETIREMENT	11,862.66	14,114.02	15,279.43	7,180.55	13,237.26	17,392.41	7,701.00	8,259.32
200-52220-150	EMS FICA	19,403.88	23,185.43	26,822.20	25,250.09	24,191.59	31,366.41	26,578.00	26,577.52
200-52220-180	RECOGNITION PROGRAM	120.62	701.25	543.32	990.00	485.30	485.30	1,100.00	1,620.00
200-52220-210	EMS PROFESSIONAL SERVICES	4,991.09	4,493.45	5,859.48	2,500.00	9,566.30	10,963.46	2,400.00	2,400.00
200-52220-251	EMS IT MAINT & REPAIR	2,937.80	1,413.99	333.92	3,500.00	-	308.92	3,400.00	3,400.00
200-52220-252	EMS IT EQUIP	-	9,039.21	4,319.98	3,000.00	-	4,319.98	2,900.00	2,900.00
200-52220-295	EMS ADMIN SERVICES - BILLING	47,239.38	46,923.48	50,845.13	54,000.00	16,906.51	27,209.72	53,460.00	54,529.20
200-52220-310	EMS OFFICE SUPPLIES	1,131.98	1,640.10	3,084.77	1,300.00	3,796.98	5,835.18	1,200.00	1,200.00
200-52220-330	EMS PROFESSIONAL DEVL	6,930.04	10,363.53	2,402.76	7,000.00	1,271.42	1,271.42	6,900.00	6,900.00
200-52220-340	EMS MED SUPPLIES & EQUIP	17,782.00	17,094.07	20,376.12	20,000.00	15,966.67	27,044.36	20,000.00	20,000.00
200-52220-341	EMS MED EQUIP MAINT	3,689.19	18,597.47	5,311.05	8,000.00	3,746.85	6,171.87	7,900.00	7,900.00
200-52220-343	EMS AMBULANCE FUEL	11,491.47	8,829.33	9,048.94	12,000.00	9,439.55	11,638.09	11,800.00	11,800.00
200-52220-350	EMS AMBULANCE MAINTENANCE	18,138.73	28,192.31	21,440.01	20,000.00	9,108.68	12,982.45	19,800.00	19,800.00
200-52220-355	EMS BUILDING MAINT & REPAIRS	4,995.18	1,073.97	10,543.64	6,000.00	3,798.82	10,529.82	5,900.00	5,900.00

EMS

Account Numbers	Account Titles	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	12 Month Acutal 10/31/2025	FY 2026 Budget	FY 2027 Proposed
		12/31/2023	**12/31/2024**	**12/31/2025**	**12/31/2025**	**10/31/2026**	**10/31/2026**	**12/31/2026**	**12/31/2027**
200-52220-361	EMS COMMUNICATIONS	2,144.51	6,725.47	6,125.39	5,000.00	2,799.19	4,008.51	4,900.00	4,900.00
200-52220-362	EMS UTILITIES	8,629.57	9,304.04	9,556.63	8,000.00	6,992.82	9,329.19	7,900.00	8,200.00
200-52220-379	EMS FAP EXPENSES-IMPROVEMENTS	-	-	-	-	-	-	-	35,060.00
200-52220-380	EMS FAP EXPENSES-TRAINING	31,666.45	-	16,847.36	7,000.00	22,557.95	24,551.63	6,900.00	2,198.00
200-52220-381	FLEX GRANT FUNDING EXPENSE	26,684.83	-	-	-	-	-	-	-
200-52220-510	EMS PROPERTY INSURANCE	3,141.45	7,537.68	6,157.98	3,400.00	309.20	5,807.97	4,250.00	4,675.00
200-52220-511	EMS VEHICLE INSURANCE	5,932.29	17,784.67	13,805.62	9,000.00	2,801.27	10,786.68	11,250.00	12,375.00
200-52220-512	EMS WORKERS COMP INSURANCE	3,461.73	7,854.95	7,847.91	11,012.56	3,518.18	7,583.13	13,215.00	15,858.00
200-52220-520	PRINCIPAL DEBT PAYMENT	-	-	-	-	-	-	-	-
200-52220-530	EMS BUILDING RENT	12,499.92	12,499.92	7,291.62	12,500.00	-	-	12,750.00	12,750.00
200-52220-620	INTEREST DEBT PAYMENT	-	-	-	-	-	-	-	-
200-52220-640	Transfer to Capital Projects	-	-	-	68,000.00	-	-	100,000.00	430,000.00
200-52220-740	EMS BAD DEBT EXPENSE	87,498.39	98,123.06	129,490.18	90,000.00	-	129,490.18	95,000.00	97,850.00
200-52220-741	Medicare/Medicaid Write Offs	261,332.65	343,495.38	437,385.15	250,000.00	124,136.65	256,753.47	325,000.00	325,000.00
200-55220-800	MISC EXPENSE	296.78	1,167.20	-	-	-	-	-	-
		(108,618.31)	**(64,339.11)**	**(158,387.05)**	**0.07**	**305,942.22**	**421,773.33**	**(2,259.00)**	**-**

FIRE AND INSPECTION

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Acutal 10/31/2025	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
100-52210-209	FIRE DISTRICT CONTRIB-INTERGOV	24,750	27,750	31,793	26,000	32,339	32,339	32,588	32,588
100-52210-210	FIRE DISTRICT CONTRIBUTION	286,613	290,585	318,064	318,064	220,950	316,370	315,643	305,477
100-52210-340	PUBLIC FIRE PROT (HYDRANTS)	-	-	-	-	-	-	-	-
100-52240-110	BLDG INSPECTOR SALARY	51,101	23,877	-	76,161	-	-	76,011	-
100-52240-132	BLDG INSP DENTAL INS	251	251	-	392	-	-	423	-
100-52240-133	BLDG INSP HEALTH INS	4,809	4,417	-	23,062	-	-	25,874	-
100-52240-134	BLDG INSP INCOME CONT	-	-	-	327	-	-	327	-
100-52240-136	BLDG INSP LIFE INS	256	20	-	508	-	-	559	-
100-52240-138	BLDG INSP RETIREMENT	3,072	1,594	-	5,293	-	-	5,677	-
100-52240-150	BLDG INSP FICA	3,431	1,734	-	5,826	-	-	5,815	-
100-52240-210	BLDG INSP - PROFESSIONAL SERVI	-	48,497	52,594	1,500	58,316	70,057	1,500	100,000
100-52240-251	BLDG INSP - IT MAINT & REPAIR	1,274	1,613	579	1,500	45	45	1,000	1,000
100-52240-252	BLDG INSP- IT EQUIP	6,123	2,400	2,000	2,000	2,000	4,000	3,500	3,500
100-52240-300	BLDG INSP - MISC EXP	4,361	6,465	984	2,000	209	304	1,500	1,000
100-52240-330	BLDG INSP PROFESSIONAL DEVL	1,349	465	-	4,000	-	-	2,000	2,000
100-52240-361	BLDG INSP - COMMUNICATIONS	1,901	1,491	1,363	1,500	794	1,065	1,500	1,000
100-52240-512	BLDG INSP WORK COMP INS	777	1,437	1,780	2,533	919	1,829	3,040	3,000
		390,067	**412,596**	**409,158**	**470,668**	**315,571**	**426,009**	**476,957**	**449,565**

ECONOMIC AND COMMUNITY DEVELOPMENT

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Actual 10/31/2025 10/31/2026	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
100-56820-210	PROFESSIONAL SERVICES	13,085	6,348	5,797	5,000	1,323	4,854	4,500	2,500
100-56820-300	ECONOMIC DEVELOPMENT EXP	608	1,252	1,464	1,500	479	1,250	1,500	1,500
100-56820-305	MEMBERSHIP DUES	3,082	495	1,327	2,000	-	1,127	2,000	-
100-56820-400	PLAN IMPLEMENTATION	1,186	-	750	1,000	353	1,103	1,000	1,000
100-56820-410	ECONOMIC DEVELOPMENT MARKETING	468	1,024	832	1,000	-	832	1,000	1,000
100-56820-420	PRINT MATERIALS	450	270	-	1,000	-	-	1,000	1,000
100-56820-720	BLDG IMPROVEMENT GRANT FUND EC	6,000	8,000	4,000	6,000	-	4,000	6,000	21,000
100-56840-110	COMMUNITY DEVELOP SALARY	77,092	82,375	86,360	86,102	65,317	90,084	90,304	97,742
100-56840-132	COMMUNITY DEVELOP DENTAL INS	1,399	1,427	1,513	1,455	1,098	1,621	1,571	1,697
100-56840-133	COMMUNITY DEVELOP HEALTH INSUR	17,995	20,524	23,362	24,604	17,754	24,939	27,583	29,100
100-56840-134	COMMUNITY DEVELOP INCOME CONT	-	-	-	370	-	-	370	370
100-56840-136	COMMUNITY DEVELOP LIFE INSUR	60	68	74	77	50	76	84	92
100-56840-138	COMMUNITY DEVELOP RETIREMENT	5,242	5,680	5,919	5,984	4,412	6,050	6,418	6,883
100-56840-150	COMMUNITY DEVELOP FICA	5,835	6,221	6,519	6,587	4,997	6,799	7,037	7,037
100-56840-210	PROFESSIONAL SERVICES	6,424	1,766	4,754	7,000	491	1,491	5,000	5,000
100-56840-240	GIS DATA	1,175	200	-	1,300	-	-	2,000	1,500
100-56840-251	COMM DEVL - IT MAINT & REPAIR	1,447	1,663	753	1,000	271	271	1,000	1,000
100-56840-252	COMM DEVL - IT EQUIP	-	439	2,000	2,000	-	2,000	2,000	2,000
100-56840-300	COMMUNITY DEVELOP EXPENSES	3,854	4,577	3,647	3,000	2,926	4,730	3,000	3,500
100-56840-330	COMMUNITY DEVL PROFESSIONAL DE	4,403	3,563	4,913	7,000	1,806	3,125	6,000	6,000
100-56840-342	BOARD OF APPEALS EXP	44	-	-	250	-	-	250	250
100-56840-512	COMMUNITY DEVLP WORK COMP INS	51	84	101	120	187	239	120	200
100-56840-891	COMM DEV MAPPING	(809)	200	-	1,500	597	597	1,500	1,500
100-56860-210	COMM DEV SOFTWARE SERVICES	1,204	-	-	3,000	3,000	3,000	3,000	3,000
100-56880-300	HISTORIC PRESERVATION EXP	395	1,061	828	1,500	659	1,006	1,500	1,500
		150,690	**147,239**	**154,913**	**170,349**	**105,719**	**159,194**	**175,737**	**196,372**

TOURISM

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Actual 10/31/2025	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
110-41240-000	ROOM TAX	(27,162.40)	(10,819.49)	(13,349.04)	(23,000.00)	(10,376.38)	(14,636.94)	(15,000.00)	(13,000.00)
110-48110-510	INT ON TEMP INVESTMENTS	(3,396.98)	(1,858.87)	(1,314.62)	-	-	-	(800.00)	(800.00)
110-48500-000	DONATIONS	(4,000.00)	-	-	-	-	-	-	-
110-49999-990	FUND BALANCE APPLIED	-	-	-	(29,090.00)	-	-	(19,015.00)	(17,975.00)
110-56820-210	PROFESSIONAL SERVICES	1,677.89	460.00	17,590.00	18,290.00	900.00	900.00	9,415.00	8,075.00
110-56820-300	TOURISM EXPENSE	10,767.45	8,515.20	25,370.11	22,400.00	10,099.65	14,293.53	16,000.00	15,000.00
110-56820-410	ECONOMIC DEVELOPMENT MARKETING	6,892.00	3,607.90	2,482.68	11,400.00	1,110.00	1,860.00	9,400.00	8,700.00
		(15,222.04)	**(95.26)**	**30,779.13**	**-**	**1,733.27**	**2,416.59**	**-**	**-**

HOUSING LOAN FUND

Account Numbers	Account Titles	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	FY 2026 Budget	FY 2027 Proposed
		12/31/2023	**12/31/2024**	**12/31/2025**	**12/31/2025**	**10/31/2026**	**12/31/2026**	**12/31/2027**
120-46700-000	FEDERAL GRANTS	-	-	-	-	-	-	
120-46700-100	STATE GRANTS	-	-	-	-	-	(2,500.00)	(2,500.00)
120-46700-200	LOCAL DONATIONS	-	-	(1,000.00)	-	-	-	
120-46700-510	ECONOMIC DEVL REVENUE	(550.00)	(550.00)	(650.00)	-	(17,801.36)	-	
120-48110-510	INT ON TEMP INVESTMENTS	(18,071.15)	(7,218.00)	(5,718.20)	(4,000.00)	-	-	
120-56700-210	HOUSING ADMIN SERVICES	-	-	-	20,000.00	2,000.00	2,500.00	2,500.00
120-56700-211	HOUSING PROF SERVICES-CAPITAL	-	-	-	10,000.00	-	-	
120-56700-821	HOUSING CAPITAL IMPROVEMENT	21,838.54	114,714.07	42,775.74	120,000.00	27,240.85	-	
		3,217.39	**106,946.07**	**35,407.54**	**146,000.00**	**11,439.49**	**-**	**-**

PUBLIC WORKS - RECYCLING - FLEET

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Actual 10/31/2025 10/31/2026	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
100-53300-110	PW SALARY	180,747	194,095	194,783	229,683	163,634	231,173	238,413	251,972
100-53300-130	PW SAFETY AND PPE	2,494	3,240	2,835	2,900	2,607	3,011	2,900	2,900
100-53300-131	PW CLOTHING ALLOWANCE	433	2,079	1,301	1,500	-	1,301	1,500	1,500
100-53300-132	PW DENTAL INS	4,441	4,555	4,317	4,434	3,448	5,088	4,789	5,172
100-53300-133	PW HEALTH INS	50,944	61,664	62,699	73,642	58,687	80,641	91,548	100,702
100-53300-134	PW INCOME CONT	-	-	-	988	-	-	988	988
100-53300-136	PW LIFE INS	250	269	246	243	204	296	267	294
100-53300-138	PW RETIREMENT	11,577	13,404	12,969	15,963	11,375	15,864	17,120	18,361
100-53300-150	PW FICA	13,638	14,771	14,779	17,571	12,526	17,560	18,239	18,142
100-53300-180	RECOGNITION PROGRAM PUBLIC WOR	489	342	165	330	231	343	330	360
100-53300-210	PROFESSIONAL SERVICES	2,295	1,079	1,295	1,200	-	1,085	1,100	1,100
100-53300-251	PW - IT MAINT & REPAIR	150	375	275	500	328	328	500	500
100-53300-252	PW - IT EQUIP	1,198	932	-	1,000	56	56	1,000	1,000
100-53300-280	PW DRUG & ALCOHOL TESTING	380	174	179	650	233	283	450	400
100-53300-300	PW STREET MAINT& REPAIRS	24,757	51,690	86,588	47,000	24,268	40,697	45,000	50,000
100-53300-301	STREET TREE REMOVAL	6,507	11,037	10,444	10,000	304	304	9,000	9,000
100-53300-302	DE-ICING MATERIALS	36,475	28,280	30,515	40,000	244	1,920	35,000	35,000
100-53300-303	DMV REGISTRATION USEAGE	187,805	174,599	200,539	196,000	184,846	177,383	200,000	202,000
100-53300-310	PW OFFICE SUPPLIES & EXP	2,235	2,497	1,278	2,500	1,228	1,623	2,500	2,000
100-53300-330	PW PROFESSIONAL DEVL	8,410	8,437	8,738	10,000	6,206	8,541	9,000	9,100
100-53300-340	PW - TOOLS & EQUIP	1,241	1,946	1,756	2,000	246	461	2,000	2,500
100-53300-343	PW VEHICLE FUEL	21,023	21,286	17,091	24,000	16,807	22,433	24,000	22,000
100-53300-355	PW BLDG MAINT & SUPPLIES	3,443	4,239	3,923	6,500	6,964	7,782	6,500	8,000
100-53300-360	PW BLDG UTILITIES EXP-HEAT, W	17,343	10,945	17,085	16,500	15,000	20,403	16,300	16,630
100-53300-361	PW COMMUNICATIONS	5,029	5,819	3,982	5,000	3,499	4,668	5,000	5,000
100-53300-390	PW MISC EXP/ 213 HIGHWAY PRP	1,096	454	289,903	900	175	289,345	900	500
100-53300-510	PW PROPERTY INSURANCE	4,761	8,241	11,775	6,300	1,209	10,407	7,875	8,663
100-53300-511	PW VEHICLE INSURANCE	5,824	10,305	10,421	7,700	2,133	7,995	9,625	10,588
100-53300-512	PW WORKERS COMP INSURANCE	2,549	4,260	5,161	7,392	2,408	5,030	8,871	10,645
100-53300-891	PW MAPPING	2,263	400	-	500	-	-	250	250
100-53310-110	RECYCLING SALARY	84,355	99,054	96,762	79,975	66,434	91,242	85,235	91,432
100-53310-132	RECYCLING DENTAL INS	1,731	2,016	1,859	1,345	1,240	1,798	1,453	1,569
100-53310-133	RECYCLING HEALTH INS	22,972	34,555	36,341	21,661	26,129	35,376	28,138	30,952
100-53310-134	RECYCLING INCOME CONT	-	-	-	267	-	-	267	267

PUBLIC WORKS - RECYCLING - FLEET

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Actual 10/31/2025 10/31/2026	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
100-53310-136	RECYCLING LIFE INS	77	98	101	68	72	103	75	83
100-53310-138	RECYCLING RETIREMENT	5,051	6,403	6,386	4,319	4,479	6,088	4,632	4,968
100-53310-150	RECYCLING FICA	6,336	7,475	7,359	6,118	5,083	6,938	6,520	6,520
100-53310-290	RECYCLING & REFUSE COLLECTION	278,513	286,687	301,069	315,000	243,101	319,100	310,000	310,000
100-53310-300	RECYCLING EXPENSE	506	165	446	500	488	501	250	500
100-53310-310	RECYCLING ADVERT & PROMOTIONS	-	-	-	500	-	-	-	-
100-53310-512	RECYCLING WORK COMP INS	936	1,343	1,607	2,287	844	1,666	2,745	3,294
100-53420-300	PW FLEET MAINTENANCE	34,686	37,385	16,956	30,000	36,370	44,095	30,000	35,000
100-53470-300	PW STREET LIGHTING EXP	77,086	53,650	76,468	70,725	67,728	95,058	70,018	71,250
100-56880-340	TREE REFORESTATION EXP	9,674	8,504	7,859	10,000	7,145	7,145	7,000	6,000
		1,121,718	**1,178,750**	**1,548,254**	**1,275,662**	**977,977**	**1,565,130**	**1,307,298**	**1,357,102**

PARK MAINTENANCE - POOL/CONCESSIONS - RECREATION

Account Numbers	Account Titles	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	12 Month Actual 10/31/2025	FY 2026 Budget	FY 2027 Proposed
		12/31/2023	**12/31/2024**	**12/31/2025**	**12/31/2025**	**10/31/2026**	**10/31/2026**	**12/31/2026**	**12/31/2027**
100-55720-110	PARK MAINT SALARY	74,801	90,012	98,103	89,207	90,100	113,585	92,621	103,146
100-55720-131	PARK MAINT CLOTHING ALLOW	-	600	300	300	-	300	300	300
100-55720-132	PARK MAINT DENTAL INS	1,824	2,032	2,437	1,861	2,194	2,920	2,010	2,171
100-55720-133	PARK MAINT HEALTH INS	22,145	27,795	35,191	28,827	34,905	43,591	32,343	35,577
100-55720-134	PARK MAINT INCOME CONT	-	-	-	279	-	-	279	279
100-55720-136	PARK MAINT LIFE INS	377	433	495	109	405	568	450	450
100-55720-138	PARK MAINT RETIREMENT	4,373	5,776	6,236	4,512	5,657	7,257	4,839	5,190
100-55720-150	PARK MAINT FICA	5,506	6,705	7,499	6,824	6,893	8,691	7,085	7,085
100-55720-180	RECOGNICTION PROGRAM PARKS	-	-	55	55	41	41	55	60
100-55720-300	PARK MAINT EXPENSES	21,403	26,684	27,952	22,000	27,431	35,346	22,500	25,000
100-55720-320	LAKE LEOTA FISH STOCKING	5,007	5,090	5,509	5,000	4,996	4,996	5,000	5,000
100-55720-330	PARKS PROFESSIONAL DEVL	-	415	29	500	-	-	495	500
100-55720-343	PARKS FUEL	1,847	2,719	2,255	3,200	2,919	3,462	3,168	3,100
100-55720-351	PARKS - IT MAINT AND REPARE	-	-	-	300	-	-	297	250
100-55720-352	PARKS - IT EQUIP	6	199	-	200	-	-	2,500	1,000
100-55720-360	PARK UTILITIES EXPENSE	29,282	42,714	58,155	45,000	26,313	36,664	44,500	44,945
100-55720-361	PARKS COMMUNICATION EXPENSE	583	551	468	650	305	411	644	625
100-55720-362	BALLFIELD LIGHTING EXP	12,196	(4,674)	3,551	3,000	2,976	4,177	2,970	3,029
100-55720-510	PARK PROPERTY INSURANCE	2,342	5,463	9,501	4,500	1,394	7,923	5,625	6,188
100-55720-511	PARK VEHICLE INSURANCE	328	739	754	625	113	666	781	859
100-55720-512	PARK WORKERS COMP INSURANCE	1,034	1,713	2,085	2,967	1,052	2,118	3,561	4,273
100-55720-720	CITY CELEBRATION/EVENTS	-	200	1,197	1,000	232	1,331	1,500	1,200
100-55730-110	AQUATIC CENTER SALARY	42,035	107,896	129,171	108,135	119,866	119,866	120,995	128,557
100-55730-134	AQUATIC CENTER INCOME CONT	-	-	-	-	-	-	-	-
100-55730-136	AQUATIC CENTER LIFE INS	-	-	8	-	-	2	10	-
100-55730-138	AQUATIC CENTER RETIREMENT	-	-	231	-	-	11	250	250
100-55730-150	AQUATIC CENTER FICA	3,221	8,254	10,137	8,272	9,170	9,182	9,256	9,256
100-55730-180	AQUATIC CENTER RECOGNITION	-	-	-	-	-	-	1,500	700
100-55730-251	AQUATIC CENTER IT MAINT & REP	-	-	-	-	-	-	1,500	700
100-55730-300	AQUATIC CENTER MAINT EXPENSES	25,801	70,184	125,064	65,000	123,310	143,447	100,000	48,000
100-55730-310	AC OFFICE SUPPLIES & EXPENSES	-	-	-	-	-	-	-	15,000
100-55730-360	AQUATIC CENTER UTILITIES	-	-	-	-	-	-	-	51,500
100-55730-361	AQUATIC CENTER COMMUNICATION	-	-	-	-	-	-	-	750
100-55730-362	AC SOFTWARE & IT EXPENSE	-	-	-	-	-	-	-	7,200

PARK MAINTENANCE - POOL/CONCESSIONS - RECREATION

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Actual 10/31/2025	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
100-55730-350	CONCESSIONS MAINT EXPENSES	2,756	157	1,705	2,000	-	415	1,980	2,020
100-55730-510	AQUATIC CENTER PROPERTY INS	423	2,150	4,367	6,000	641	3,642	7,500	8,250
100-55730-511	AQUATIC CENTER VEHICLE INSURA	643	1,173	1,200	2,000	254	1,003	2,500	2,750
100-55730-512	AQUATIC CTR WORKERS COMP INSUR	739	1,179	1,413	3,597	759	1,481	4,316	5,179
100-55740-110	CONCESSIONS SALARY	3,956	-	-	9,000	-	-	5,000	-
100-55740-150	CONCESSIONS FICA	303	-	-	688	-	-	-	-
100-55740-300	CONCESSIONS EXPENSES	11,816	42,580	12,737	50,000	28,393	28,589	15,000	15,300
100-55740-512	CONCESSIONS WORK COMP INS	79	129	158	299	212	293	299	299
100-55760-110	RECREATION SALARY	3,500	-	-	1	-	-	-	30,000
100-55760-132	RECREATION DENTAL INSUR	149	-	-	-	-	-	-	-
100-55760-133	RECREATION HEALTH INSUR	957	-	-	-	-	-	-	-
100-55760-136	RECREATION LIFE INSUR	5	-	-	-	-	-	-	-
100-55760-138	RECREATION RETIREMENT	238	-	-	-	-	-	-	-
100-55760-150	RECREATION FICA	268	-	-	0	-	-	-	-
100-55760-300	RECREATION EXPENSES	5,340	5,248	3,177	9,000	2,022	2,060	15,000	20,000
100-55760-512	RECREATION WORK COMP INS	-	-	-	0	-	-	-	
		285,283	**454,116**	**551,140**	**484,912**	**492,552**	**584,037**	**518,629**	**595,938**

CEMETERY

Account Numbers	Account Titles	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	12 Month Actual 10/31/2025	FY 2026 Budget	FY 2027 Proposed
		12/31/2023	**12/31/2024**	**12/31/2025**	**12/31/2025**	**10/31/2026**	**10/31/2026**	**12/31/2026**	**12/31/2027**
220-41110-540	TAXES	(89,191.00)	(98,547.00)	(96,339.00)	(96,339.00)	-	-	(106,631.00)	(118,785.08)
220-46541-540	LOT SALES REVENUE	(22,325.00)	(30,470.00)	(14,085.00)	(19,000.00)	(12,470.00)	(12,620.00)	(17,000.00)	(17,000.00)
220-46542-540	INTERMENT RECEIPTS	(29,700.00)	(35,640.00)	(34,600.00)	(28,000.00)	(28,050.00)	(36,100.00)	(26,000.00)	(26,000.00)
220-48110-510	INT ON TEMP INVESTMENTS	(5,146.60)	(2,949.95)	(3,502.15)	(1,800.00)	-	-	(1,800.00)	(1,800.00)
220-48640-512	INSUR DIVIDEND/AUDIT ADJ-CEMET	(220.19)	(228.40)	-	(200.00)	-	-	-	-
220-49999-990	FUND BALANCE APPLIED	-	-	-	(40,000.00)	-	-	(40,000.00)	(50,000.00)
220-54640-110	CEMETERY SALARY	77,540.49	92,262.58	90,202.70	92,774.46	69,215.31	97,084.87	96,660.00	105,633.77
220-54640-131	CEMETERY CLOTHING ALLOWANCE	-	600.00	300.00	300.00	-	300.00	300.00	300.00
220-54640-132	CEMETERY DENTAL INS	884.64	801.69	827.12	724.84	646.14	910.41	783.00	845.64
220-54640-133	CEMETERY HEALTH INS	12,969.23	14,671.56	15,851.04	15,789.26	14,186.00	18,749.29	16,354.00	17,989.90
220-54640-134	CEMETERY INCOME CONT	-	-	-	334.29	-	-	334.00	334.00
220-54640-136	CEMETERY LIFE INS	478.90	448.56	473.64	429.44	404.41	567.37	472.00	519.20
220-54640-138	CEMETERY RETIREMENT	5,129.14	5,682.34	5,603.21	5,403.09	4,643.12	6,475.48	5,795.00	6,215.14
220-54640-150	CEMETERY FICA	5,828.12	6,994.29	6,852.60	7,097.25	5,293.66	7,384.05	7,395.00	7,394.53
220-54640-180	RECOGNITION PROGRAM	50.00	31.95	47.60	55.00	-	-	55.00	60.00
220-54640-210	PROFESSIONAL SERVICES	235.90	-	-	-	-	-	-	-
220-54640-251	CEMETERY IT SERVICES & EQUIP	2,149.50	673.25	575.57	1,000.00	834.12	1,107.37	800.00	1,000.00
220-54640-340	CEM PURCHASE OF EQUIPMENT	-	-	-	-	-	-	-	-
220-54640-343	CEMETERY FUEL	2,830.90	4,113.50	3,539.46	3,250.00	3,796.57	4,661.68	3,250.00	3,250.00
220-54640-350	CEMETERY MAINT EXP	7,789.28	12,314.34	9,677.05	11,000.00	7,528.45	7,819.34	11,000.00	11,000.00
220-54640-360	CEMETERY UTILITIES EXPENSE	1,348.36	1,095.01	1,695.21	1,200.00	1,469.18	1,951.11	1,200.00	1,320.00
220-54640-361	CEMETERY COMMUNICATION EXPENSE	1,214.10	2,714.42	677.88	1,000.00	580.57	750.04	800.00	700.00
220-54640-510	CEMETERY PROPERTY INSURANCE	610.28	1,648.11	1,177.96	1,000.00	41.26	1,131.26	1,250.00	1,375.00
220-54640-511	CEMETERY VEHICLE INSURANCE	1,080.40	3,034.32	2,163.60	1,300.00	404.71	1,672.31	1,625.00	1,787.50
220-54640-512	CEMETERY WORKERS COMP INS	988.89	2,115.36	1,946.55	2,681.12	964.44	1,990.05	3,217.00	3,860.40
220-55700-640	TRANSFER TO CAPITAL PROJECTS	-	-	-	40,000.00	-	-	40,000.00	50,000.00
		(25,454.66)	**(18,634.07)**	**(6,914.96)**	**(0.25)**	**69,487.94**	**103,834.63**	**(141.00)**	**-**

City of Evansville

This format is for presentational purposes, please see attached full budget detail

WASTEWATER TREATMENT UTILITY FINANCIAL STATEMENT

	2027-Budget	Rolling 12 Months	2026-Budget	2025-Actual
OPERATING REVENUES				
Wastewater Treatment Fees				
Residential	1,300,000	1,249,471	1,225,607	1,243,269
Commercial	240,000	225,966	219,363	233,873
Industrial	120,000	162,530	47,304	72,646
Total Wastewater Fees	**1,660,000**	**1,637,966**	**1,492,274**	**1,549,788**
Other Operating Revenues				
Other Revenues	57,869	85,009	57,869	97,600
Total Other Operating Revenues	**57,869**	**85,009**	**57,869**	**97,600**
TOTAL OPERATING REVENUES	**1,717,869**	**1,722,975**	**1,550,143**	**1,647,387**
Operation & Maintenance Expenses				
Wages and Salaries	301,556	284,089	322,727	252,052
Maintenance	103,775	109,487	93,550	62,707
Utilities	90,800	107,396	88,560	90,201
Supplies	18,500	22,071	18,676	19,480
Equipment	28,616	49,280	28,516	40,738
Sludge Hauling	100,000	35,034	41,600	29,936
Total Operation/Maintenance	**643,247**	**607,357**	**593,629**	**495,113**
Admin and Other Expenses				
Taxes	26,232	21,455	24,689	19,032
Employee Benefits & Development	142,496	129,980	139,628	110,137
Professional Services	35,480	28,300	30,240	30,399
Accounting Services	14,700	4,897	16,700	11,832
Insurance	36,654	35,598	32,503	42,152
Office Admin Expenses	12,100	15,706	11,790	17,150
Total Admin and Other Expenses	**267,661**	**235,937**	**255,550**	**230,702**
Financial Expenses				
Interest Expense	258,184	331,417	265,858	238,706
Amortization	-	-	-	-
Depreciation	581,000	579,663	-	579,663
Interest Income	(90,000)	(62,201)	(40,000)	(119,492)
Total Financial Expenses	**749,184**	**848,879**	**225,858**	**698,877**
NET OPERATING INCOME/(LOSS)	**57,777**	**30,801**	**475,106**	**222,695**
Other Items				
Revenue Bonds and Notes Issued	420,000	(22,826)	574,000	(22,826)
Capital Contributions	-	-	-	-
Capital Investments	(420,000)	(434,444)	(574,000)	(20,124)
Principal Payments on Bonds	(713,549)	(624,546)	(573,084)	(647,181)
Addback Non-Cash Depreciation Above	581,000	579,663	-	579,663
Net Other Items	**(132,549)**	**(502,153)**	**(573,084)**	**(110,468)**
CASH FLOW AFTER OTHER ITEMS	**$ (74,772)**	**$ (471,352)**	**$ (97,978)**	**$ 112,226**

Negative Cash Flows to be Offset by Utilities Existing Cash

SEWER

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Actual 10/31/2025 10/31/2026	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
600-46408-530	Industrial Sewer Fees	(41,600.85)	(38,895.59)	(72,645.53)	(47,304.00)	(116,807.38)	(162,529.69)	(47,304.00)	(120,000.00)
600-46409-530	Outside Muni Sewer Fees	(120.53)	(12.38)	-	(150.00)	-	-	-	-
600-46410-530	RESIDENTIAL SEWER FEES	(1,271,713.19)	(1,239,465.03)	(1,243,269.34)	(1,225,607.00)	(941,657.67)	(1,249,470.83)	(1,225,607.00)	(1,300,000.00)
600-46411-530	COMMERCIAL SEWER FEES	(219,976.78)	(155,541.09)	(233,872.84)	(219,362.75)	(169,021.65)	(225,965.53)	(219,363.00)	(240,000.00)
600-46412-530	MISC OPERATING REVENUE	(5,718.54)	(6,053.34)	(5,488.17)	(6,269.40)	(3,520.84)	(5,167.65)	(6,269.00)	(6,269.00)
600-46413-530	SEWER NEW CONNECT HOOK UP FEE	(10,800.00)	(1,800.00)	(26,100.00)	(12,600.00)	(15,300.00)	(15,300.00)	(12,600.00)	(12,600.00)
600-46414-530	CAPITAL CONTRIBUTIONS-SEWER	-	-	-	-	-	-	-	-
600-47341-530	Public Authorities Sewer Fees	(36,453.75)	(58,146.64)	(68,924.55)	(30,000.00)	(56,649.86)	(67,584.98)	(35,000.00)	(35,000.00)
600-47412-530	WIND TURBINE	(9,972.15)	1,379.68	2,913.01	(24,000.00)	2,545.18	3,256.21	(4,000.00)	(4,000.00)
600-47413-530	MISC REVENUE	-	-	-	-	(212.16)	(212.16)	-	-
600-48110-510	INT ON TEMP INVESTMENTS	(56,459.03)	(61,398.83)	(66,565.05)	(20,000.00)	-	(19,704.29)	(20,000.00)	(45,000.00)
600-48110-530	INTEREST ON BORROWINGS	(55,500.68)	(87,138.57)	(52,926.59)	(20,000.00)	(28,428.37)	(42,496.55)	(20,000.00)	(45,000.00)
600-48500-512	INSUR DIVIDEND/AUDIT ADJ-WWTP	(358.30)	(425.01)	-	-	-	-	-	-
600-48501-512	INSUR DIVIDEND/AUDIT ADJ-SEWER	(93.80)	(95.86)	-	-	-	-	-	-
600-49100-530	PROCEEDS FROM LONG TERM DEBT	-	-	-	(1,410,792.00)	-	-	(574,000.00)	(420,000.00)
600-49100-531	CONTRA PROCEEDS LONG TERM DEBT	-	-	-	-	-	-	-	420,000.00
600-49200-100	DNR REPLACEMENT FUND DEPOSITS	-	-	-	(43,170.00)	-	-	(43,170.00)	-
600-49991-000	RETAINED EARNINGS APPLIED	-	-	-	-	-	-	-	-
600-52540-010	DNR REPLACEMENT FUND DEPOSITS	-	-	-	43,170.00	-	-	43,170.00	-
600-53500-110	WWTP SALARY	147,068.87	170,136.11	184,971.48	227,710.41	149,356.62	212,295.81	240,413.00	227,155.16
600-53500-131	WWTP CLOTHING ALLOWANCE	45.00	816.00	655.50	600.00	-	655.50	600.00	600.00
600-53500-132	WWTP DENTAL INS	2,761.53	3,025.50	4,051.82	4,182.80	3,570.63	5,119.21	4,517.00	4,878.36
600-53500-133	WWTP HEALTH INS	43,013.76	53,424.12	64,861.24	77,096.80	57,835.83	79,002.85	81,320.00	85,386.09
600-53500-134	WWTP INCOME CONT	-	-	-	868.91	-	-	869.00	869.00
600-53500-136	WWTP LIFE INS	181.06	216.09	278.96	282.01	247.79	354.49	310.00	341.00
600-53500-138	WWTP RETIREMENT	9,819.74	11,791.30	12,726.87	15,343.69	10,652.52	14,898.13	16,456.00	16,456.00
600-53500-150	WWTP FICA	10,998.76	12,798.26	13,961.57	17,419.85	11,352.61	16,026.81	18,392.00	19,541.50
600-53500-180	RECOGNITION PROGRAM	42.44	48.98	83.37	55.00	50.56	133.93	55.00	110.00
600-53500-210	WWTP PROFESSIONAL SERVICES	13,912.12	21,790.55	12,082.60	15,000.00	15,082.29	15,142.29	14,850.00	15,000.00
600-53500-214	WWTP LABORATORY SERVICES	7,763.61	9,097.75	8,103.75	9,000.00	6,328.50	9,121.75	8,910.00	9,000.00
600-53500-215	SLUDGE HAULING	22,757.71	23,689.90	29,935.63	28,000.00	27,338.06	35,033.69	41,600.00	100,000.00
600-53500-251	WWTP IT MAINT & REPAIR	2,687.32	2,698.47	2,662.87	2,500.00	747.48	2,124.95	2,475.00	2,500.00
600-53500-252	WWTP IT EQUIP	248.99	380.96	487.77	500.00	-	-	400.00	500.00
600-53500-295	WWTP ACCOUNTING & COLLECTIONS	6,380.80	1.39	8,435.40	7,500.00	1,500.00	1,500.00	12,000.00	10,000.00
600-53500-310	WWTP GEN OFFICE SUPPLIES & EXP	619.40	918.19	227.82	1,000.00	395.71	492.51	990.00	1,000.00
600-53500-330	WWTP PROFESSIONAL DEVL	5,480.48	6,538.71	6,066.96	7,000.00	3,535.00	3,968.70	6,800.00	7,000.00
600-53500-340	WWTP GENERAL PLANT SUPPLIES	11,943.04	13,453.36	17,366.36	16,000.00	9,114.20	19,492.36	15,000.00	15,000.00
600-53500-343	WWTP FUEL	1,340.14	2,662.81	1,727.75	2,400.00	1,905.82	2,228.30	2,376.00	2,300.00
600-53500-355	WWTP PLANT MAINT & REPAIR	15,789.16	18,208.14	19,305.91	20,000.00	61,287.33	64,836.45	19,800.00	30,000.00

SEWER

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Actual 10/31/2025 10/31/2026	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
600-53500-361	WWTP COMMUNICATIONS	3,062.56	4,832.25	3,988.43	3,300.00	2,993.85	4,005.97	3,400.00	3,500.00
600-53500-362	WWTP ELECTRIC/WATER EXP	71,071.14	52,392.77	64,440.81	64,000.00	55,417.22	75,966.76	63,360.00	64,000.00
600-53500-363	WWTP NATURAL GAS EXP	4,724.51	3,004.34	5,715.97	5,500.00	4,646.93	6,532.62	5,400.00	7,000.00
600-53500-390	WWTP MISCELLANEOUS EXP	492.59	13,069.94	386.09	1,400.00	350.00	350.00	1,300.00	1,200.00
600-53500-391	WWTP READING & COLLECTION EXP	4,670.00	4,219.00	3,397.00	5,000.00	-	3,397.00	4,700.00	4,700.00
600-53500-392	WWTP PUBLIC REALATIONS AND ADV	-	-	-	500.00	-	-	480.00	480.00
600-53500-510	WWTP PROPERTY INSURANCE	10,657.81	22,817.12	32,630.31	14,000.00	4,852.68	27,137.33	17,500.00	19,250.00
600-53500-511	WWTP VEHICLE INSURANCE	3,048.43	5,739.80	4,568.29	4,800.00	1,054.77	3,499.78	6,000.00	6,600.00
600-53500-512	WORKERS COMPENSATION INSURANCE	1,761.32	3,961.91	4,211.31	6,378.69	2,097.86	4,117.97	7,654.00	9,184.80
600-53500-530	DEBT PRINCIPAL PAYMENT	653,252.75	638,558.02	647,180.84	559,106.00	621,471.13	624,546.13	573,084.00	713,549.00
600-53500-531	CONTRA DEBT PRINCIPAL	(653,252.75)	(638,558.02)	(647,180.84)	-	-	(647,180.84)	-	(713,549.00)
600-53500-540	DEPRECIATION-EXPENSE	551,704.42	539,519.15	550,878.00	-	-	550,878.00	-	552,000.00
600-53500-541	DEPRECIATION-METERS	28,614.00	28,285.00	28,785.00	-	-	28,785.00	-	29,000.00
600-53500-542	WWTP METER PILOT	7,230.00	7,060.00	7,090.00	7,400.00	-	7,090.00	7,326.00	7,326.00
600-53500-543	WWTP RETURN ON METERS	19,376.00	17,930.00	22,445.00	21,000.00	-	22,445.00	20,790.00	20,790.00
600-53500-620	WWTP INT ON LONG TERM DEBT	197,130.47	216,970.78	238,705.91	259,374.00	239,254.20	331,417.01	265,858.00	258,184.00
600-53500-740	Bad Debt Expense	-	4,659.33	3,264.47	-	274.78	3,539.25	-	-
600-53500-741	CLEAN WATER REBATE PROGRAM	5,838.40	9,442.40	4,597.68	-	1,000.00	3,065.68	-	5,000.00
600-53500-821	WWTP WIND TURBINE MONITORING	-	-	-	-	-	-	-	-
600-53500-840	Equipment Purchases	-	-	10,715.17	1,000.00	19,545.06	19,745.06	-	-
600-53500-850	Sanitary Sewer Construction	-	1,185.00	20,124.23	-	675,000.33	676,633.03	-	
600-53510-110	SANITARY SEWER SALARY	64,148.40	68,434.43	67,080.70	77,175.91	50,106.09	71,793.50	82,314.00	74,400.38
600-53510-132	SAN SEWER DENTAL INS	1,356.47	1,275.28	1,362.88	1,417.57	1,000.82	1,480.99	1,531.00	1,653.48
600-53510-133	SANITARY SEWER HEALTH INS	16,845.72	20,340.37	21,556.79	24,081.05	16,655.11	23,323.98	27,976.00	25,793.16
600-53510-134	SANITARY SEWER INCOME CONT	-	-	-	320.29	-	-	320.00	320.00
600-53510-136	SANITARY SEWER LIFE INS	93.93	87.97	95.32	110.56	59.39	92.39	122.00	134.20
600-53510-138	SANITARY SEWER RETIREMENT	4,117.61	4,560.99	4,464.41	5,176.76	3,510.88	4,918.95	5,552.00	5,954.52
600-53510-150	SANITARY SEWER FICA	4,742.49	5,146.37	5,070.00	5,903.96	3,821.88	5,428.14	6,297.00	6,690.56
600-53510-210	SANITARY PROFESSIONAL SERVICES	1,089.85	6,690.37	5,615.33	5,000.00	380.00	970.00	6,000.00	6,000.00
600-53510-211	SANITARY PROF SERVICES - CIP	-	-	-	-	-	-	-	-
600-53510-310	SAN SEWER OFFICE SUPPLIES -EXP	-	-	-	250.00	97.83	97.83	100.00	100.00
600-53510-330	SANITARY PROFESSIONAL DEVL	-	-	-	500.00	-	-	500.00	500.00
600-53510-350	SAN SEWER MAINT & REPAIRS	2,788.20	42,643.85	27,023.41	39,000.00	3,398.31	30,320.31	39,000.00	39,000.00
600-53510-512	SAN SEWER WORK COMP INS	417.15	731.71	742.04	1,124.04	487.20	843.14	1,349.00	1,618.80
600-53510-840	SANITARY SEWER EQUIPMENT	-	-	-	-	-	-	-	-
600-53510-850	STREET RECONSTRUCTION	6,658.37	4,433.14	-	898,292.00	363,860.06	(185,905.48)	574,000.00	-
600-53510-860	LINCOLN STREET SEWER PROJECT	-	6,992.68	-	-	-	-	-	-
600-53510-891	SEWER MAPPING	1,491.25	400.00	4,575.50	1,000.00	180.25	3,182.50	900.00	900.00
600-53510-901	BUILDING STORAGE AND GROUNDS	4,288.13	-	-	12,500.00	-	-	12,375.00	12,375.00

SEWER

Account Numbers	Account Titles	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	12 Month Actual 10/31/2025	FY 2026 Budget	FY 2027 Proposed
		12/31/2023	**12/31/2024**	**12/31/2025**	**12/31/2025**	**10/31/2026**	**10/31/2026**	**12/31/2026**	**12/31/2027**
600-53520-340	WWTP LIFT STATION OPER EXP	200.00	-	-	-	-	-	-	-
600-53520-355	LIFT STATION MAINT & REPAIRS	7,475.54	14,438.61	9,063.36	15,000.00	5,653.61	5,947.30	15,000.00	15,000.00
600-53520-360	LIFT STATION UTILITIES	21,059.24	17,297.16	20,043.72	20,000.00	18,714.54	24,896.92	19,800.00	19,800.00
600-53520-850	LIFT STATION CIP	1,115.00	2,380.00	-	500,000.00	423,340.76	(56,283.88)	-	
600-53530-350	EQUIP MAINT & REPAIRS	-	1,054.87	75.95	1,500.00	-	75.95	1,500.00	1,500.00
600-53540-355	WIND TURBINE MAINT & REPAIR	-	-	-	2,500.00	3,000.00	3,000.00	2,500.00	2,500.00
600-58940-630	DEBT ISSUANCE COST	-	116,634.78	22,826.14	-	-	22,826.14	-	-
600-99998-000	OPEB CLEARING ACCOUNT- SEWER	2,263.00	835.00	2,673.00	-	-	2,673.00	-	-
600-99999-000	OPEB CLEARING ACCOUNT-SEWER	(7,605.00)	11,682.00	929.00	-	-	929.00	-	
		(363,986.67)	**(34,747.70)**	**(179,744.21)**	**(14.85)**	**1,553,473.74**	**403,833.69**	**97,978.00**	**(57,776.99)**

City of Evansville

This format is for presentational purposes, please see attached full budget detail

STORMWATER UTILITY FINANCIAL STATEMENT

	2027-Budget	Rolling 12 Months	2026-Budget	2025-Actual
OPERATING REVENUES				
Stormwater Fees				
Residential	316,250	275,488	247,245	256,074
Non-Residential Fees	333,500	298,363	274,414	280,700
Total Wastewater Fees	**649,750**	**573,851**	**521,659**	**536,775**
Other Operating Revenues				
Other Revenues	650	1,256	650	1,622
Total Other Operating Revenues	**650**	**1,256**	**650**	**1,622**
TOTAL OPERATING REVENUES	**650,400**	**575,107**	**522,309**	**538,397**
Operation & Maintenance Expenses				
Wages and Salaries	65,316	49,223	75,726	44,042
Maintenance	25,975	20,992	25,975	18,867
Supplies	1,300	-	1,300	560
Equipment	900	200	900	2,360
Total Operation/Maintenance	**93,491**	**70,415**	**103,901**	**65,829**
Admin and Other Expenses				
Taxes	6,155	3,739	5,793	3,348
Employee Benefits & Development	31,420	18,912	33,601	17,215
Professional Services	28,000	9,816	8,000	8,268
Insurance	2,668	1,532	2,242	1,846
Office Admin Expenses	750	863	750	838
Total Admin and Other Expenses	**68,993**	**34,862**	**50,386**	**31,514**
Financial Expenses				
Interest Expense	154,323	85,425	6,345	138,794
Amortization	-	-	-	-
Depreciation	-	-	-	-
Interest Income	(5,170)	(3,017)	(5,170)	(11,915)
Total Financial Expenses	**149,153**	**82,408**	**1,175**	**126,879**
NET OPERATING INCOME/(LOSS)	**338,763**	**387,423**	**366,847**	**314,175**
Other Items				
Revenue Bonds and Notes Issued	160,000	697,508	557,591	697,508
Capital Contributions	-	-	-	-
Capital Investments	(187,000)	(1,052,153)	(494,900)	(1,046,838)
Principal Payments on Bonds	(220,500)	(100,500)	(65,500)	(175,500)
Net Other Items	**(247,500)**	**(455,146)**	**(2,809)**	**(524,830)**
CASH FLOW AFTER OTHER ITEMS	**$ 91,263**	**$ (67,722)**	**$ 364,038**	**$ (210,656)**

STORMWATER

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Actual 10/31/2025 10/31/2026	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
610-41110-610	TAXES	-	-	-	-	-	-	-	
610-46409-610	RESIDENTIAL STORMWATER FEES	(140,288.32)	(140,054.40)	(256,074.43)	(247,244.79)	(209,115.48)	(275,487.70)	(247,245.00)	(316,250.00)
610-46411-610	NON-RESIDENTIAL STRMWATER FEES	(153,337.19)	(168,423.00)	(280,700.42)	(274,414.01)	(226,172.27)	(298,363.46)	(274,414.00)	(333,500.00)
610-46412-610	MISC OPERATING REVENUE	(611.30)	(751.44)	(1,622.15)	(650.00)	(758.92)	(1,255.79)	(650.00)	(650.00)
610-48000-610	OTHER FINANCING SOURCE	-	-	-	-	-	-	-	-
610-48110-510	INT ON TEMP INVESTMENTS	(1,653.96)	(11,024.50)	(11,915.15)	(1,000.00)	-	(3,017.37)	(5,170.00)	(5,170.00)
610-48580-512	INSUR DIVIDEND/AUDIT ADJ-STORM	(153.38)	(151.99)	-	-	-	-	-	-
610-49100-571	BOND PREMIUM	-	(44,555.45)	(43,536.90)	-	-	(43,536.90)	-	-
610-49100-610	PROCEEDS FROMLONG TERM DEBT	(150,000.00)	(1,970,000.00)	(680,000.00)	(592,021.00)	-	(680,000.00)	(557,591.00)	(160,000.00)
610-49100-611	CONTRA PROCEEDS FROM LONG-TERM	(4,193.30)	-	-	-	-	-	-	
610-53580-110	STORMWATER SALARY	45,023.94	49,320.18	44,042.30	71,853.70	35,672.63	49,222.56	75,726.00	65,316.06
610-53580-131	STORMWATER CLOTHING ALLOWANCE	21.00	402.00	150.00	200.00	-	150.00	-	-
610-53580-132	STORMWATER DENTAL INS	801.23	924.46	880.87	1,185.89	579.51	883.80	1,281.00	1,383.48
610-53580-133	STORMWATER HEALTH INS	9,350.16	11,913.45	12,990.05	22,381.73	10,175.64	14,259.99	26,368.00	23,668.63
610-53580-134	STORMWATER INCOME CONT	-	-	-	308.97	-	-	309.00	309.00
610-53580-136	STORMWATER LIFE INS	83.73	49.79	50.28	160.67	38.77	56.02	177.00	194.70
610-53580-138	STORMWATER RETIREMENT	2,830.11	3,420.58	3,033.86	4,993.83	2,566.33	3,481.42	5,356.00	5,744.31
610-53580-150	STORMWATER FICA	3,405.12	3,749.02	3,347.74	5,496.81	2,725.99	3,738.61	5,793.00	6,155.06
610-53580-180	RECOGNITION PROGRAM	118.32	51.51	110.00	110.00	-	81.01	110.00	120.00
610-53580-200	MAINTENANCE AND REPAIRS	7,156.43	707.66	2,063.35	8,500.00	925.00	2,939.00	8,500.00	8,500.00
610-53580-210	PROFESSIONAL SERVICES	5,351.01	10,188.08	8,267.70	8,000.00	9,815.95	9,815.95	8,000.00	28,000.00
610-53580-251	STWT IT MAINT & REPAIR	1,193.89	1,822.24	6,076.10	100.00	688.74	6,147.14	100.00	100.00
610-53580-300	STWT EXPENSES	-	-	-	500.00	-	-	-	-
610-53580-301	WATERWAY MAINTENANCE	120,854.18	687,977.73	610,337.38	260,000.00	217,781.48	721,745.82	236,900.00	187,000.00
610-53580-302	STREET SWEEPING	574.00	1,675.00	1,914.48	3,000.00	3,041.92	3,041.92	3,000.00	3,000.00
610-53580-330	STWT PROFESSIONAL DEVL	-	1,172.51	50.00	500.00	-	-	500.00	500.00
610-53580-340	STORMWATER SUPPLIES & EQUIP	1,196.88	731.21	559.98	1,300.00	-	-	1,300.00	1,300.00
610-53580-350	STORMWATER EQUIP MAINT & REPAI	113.63	1,768.26	688.42	2,000.00	229.25	917.67	2,000.00	2,000.00
610-53580-390	STORMWATER MISC	-	436.72	787.79	250.00	75.12	862.91	250.00	250.00
610-53580-392	STWT PUBLIC RELATIONS & ADVOCA	-	-	-	250.00	-	-	-	-
610-53580-510	STORMWATER PROPERTY INSURANCE	143.73	489.63	498.73	180.00	(244.66)	104.12	225.00	247.50
610-53580-511	STORMWATER VEHICLE INSURANCE	788.09	229.69	91.24	-	-	91.24	-	-
610-53580-512	STORMWATER WORKERS COMP INS	668.56	1,747.23	1,256.05	1,680.85	657.92	1,336.54	2,017.00	2,420.40
610-53580-530	PRINCIPAL DEBT PAYMENT	215,500.00	195,500.00	175,500.00	175,500.00	100,500.00	100,500.00	65,500.00	220,500.00
610-53580-540	DEPRECIATION-EXPENSE	-	-	-	-	-	-	-	-
610-53580-620	INTEREST ON LONG-TERM DEBT	52,801.36	50,799.62	138,793.86	138,793.00	81,617.82	85,425.01	6,345.00	154,323.00
610-53580-840	STORMWATER EQUIPMENT PURCHASE	-	325,469.48	2,360.35	1,000.00	-	200.00	900.00	900.00

610-53580-850	STWT ROAD CONSTRUCTION	59,225.11	365,757.34	436,500.65	392,022.00	162,507.84	330,407.34	258,000.00	-
610-53580-891	STWT MAPPING	988.25	-	2,599.25	-	180.25	2,421.25	-	-
610-53580-901	BUILDING STORAGE AND GROUNDS	3,809.56	-	5,525.00	12,500.00	-	5,525.00	12,375.00	12,375.00
610-58940-630	DEBT ISSUANCE COST	3,824.77	64,986.11	26,029.35	-	-	26,029.35	-	-
610-58940-700	TRANSFER TO WATER & LIGHT	421.87	-	-	-	-	-	-	-
610-58940-710	TRANSFER TO DEBT SERVICE	-	18,836.99	-	-	-	-	-	-
		86,007.48	**(534,834.29)**	**210,655.73**	**(2,562.35)**	**193,488.83**	**67,722.45**	**(364,038.00)**	**(91,262.85)**

City of Evansville

This format is for presentational purposes, please see attached full budget detail

WATER UTILITY FINANCIAL STATEMENT

	2027-Budget	Rolling 12 Months	2026-Budget	2025-Actual
OPERATING REVENUES				
Sales of Water				
Residential	845,000	819,899	754,460	799,203
Commercial	105,000	108,673	99,898	98,766
Industrial	55,000	67,313	22,401	31,346
Suburban	-	-	9,411	-
Multifamily	31,000	29,850	31,025	30,902
Total Sales of Water	**1,036,000**	**1,025,734**	**917,195**	**960,218**
Other Operating Revenues				
Fire Protection	339,959	347,659	286,433	341,083
Rents of Water Property	55,000	74,096	19,173	56,445
Other Water Revenues	73,181	82,407	73,181	83,700
Total Other Operating Revenues	**468,140**	**504,162**	**378,787**	**481,227**
TOTAL OPERATING REVENUES	**1,504,140**	**1,529,896**	**1,295,982**	**1,441,446**
Operation & Maintenance Expenses				
Operating Wages and Salaries	239,770	252,001	245,978	216,847
Maintenance	92,550	(35,617)	141,325	76,563
Utilities	56,400	64,043	56,400	53,516
Supplies	45,450	58,558	39,410	49,380
Equipment	4,800	972	4,800	849
Damages	17,332	10,357	15,756	12,375
Total Operation/Maintenance	**456,302**	**350,313**	**503,669**	**409,531**
Admin and Other Expenses				
Taxes	234,225	217,338	232,952	216,003
Admin Wages	55,859	53,035	56,668	50,057
Employee Benefits & Development	109,398	105,923	100,135	86,567
Collections	36,550	37,935	61,035	24,539
Rent	10,500	-	10,500	6,125
Insurance	7,838	8,774	7,125	10,024
Office Admin Expenses	21,000	16,402	13,000	15,750
Total Admin and Other Expenses	**475,370**	**439,408**	**481,415**	**409,064**
Financial Expenses				
Interest Expense	267,748	122,211	81,450	89,033
Amortization	-	4,327	-	4,327
Depreciation	300,000	291,706	-	291,706
Interest Income	(18,000)	(12,583)	(22,191)	(24,096)
Total Financial Expenses	**549,748**	**405,661**	**59,259**	**360,969**
NET OPERATING INCOME/(LOSS)	**22,721**	**334,515**	**251,639**	**261,881**
Other Items				
Revenue Bonds and Notes Issued	-	-	743,902	-
Capital Contributions	50,000	11,700	50,000	38,400
Capital Investments	(210,000)	(74,217)	(510,000)	(2,195)
Principal Payments on Bonds	(315,000)	(350,000)	(300,000)	(390,000)
Addback Non-Cash Depreciation Above	300,000	291,706	-	291,706
Net Other Items	**(175,000)**	**(120,812)**	**(16,098)**	**(62,090)**
CASH FLOW AFTER OTHER ITEMS	**$ (152,279)**	**$ 213,703**	**$ 235,541**	**$ 199,791**

Negative Cash Flows to be Offset by Utilities Existing Cash

WATER

Account Numbers	Account Titles	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	12 Month Actual 10/31/2025	FY 2026 Budget	FY 2027 Proposed
		12/31/2023	**12/31/2024**	**12/31/2025**	**12/31/2025**	**10/31/2026**	**10/31/2026**	**12/31/2026**	**12/31/2027**
620-40499-000	Retained Earnings Applied	-	-	-	-	-	-	-	-
620-41457-001	INSUR DIVIDEND/AUDIT ADJ-ELECT	(1,456.62)	-	-	-	-	-	-	-
620-42400-002	OPERATING & OTHER REVENUE	-	-	-	-	-	-	-	-
620-42419-002	INTEREST INCOME	(7,066.78)	(4,864.49)	(3,899.58)	-	-	(3,899.58)	-	(3,000.00)
620-42421-002	Capital Contributions - Water	(60,275.00)	(73,200.00)	(38,400.00)	-	(11,700.00)	(11,700.00)	(50,000.00)	(50,000.00)
620-42434-001	SALE OF PROPERTY	-	-	-	-	-	-	-	-
620-42434-002	Gain on Sale of Property	-	-	(620.00)	-	-	-	-	-
620-42452-002	OVERHEAD - WATER	(313.73)	(173.97)	(663.49)	-	-	(8.25)	-	-
620-42457-002	INSUR DIVIDEND/AUDIT ADJ-WATER	(624.32)	(643.71)	-	(500.00)	-	-	-	-
620-42461-012	RESIDENTIAL WATER SALES	(811,180.65)	(732,485.71)	(799,203.45)	(784,550.61)	(621,851.23)	(819,898.87)	(754,460.00)	(845,000.00)
620-42461-022	COMMERCIAL WATER SALES	(113,354.58)	(96,988.15)	(98,766.39)	(101,277.27)	(84,538.54)	(108,672.61)	(99,898.00)	(105,000.00)
620-42461-032	INDUSTRIAL WATER SALES	(20,838.92)	(19,363.53)	(31,345.88)	(18,844.22)	(48,886.47)	(67,312.67)	(22,401.00)	(55,000.00)
620-42461-042	SUBURBAN WATER SALES	(8,373.86)	(662.75)	-	(9,794.62)	-	-	(9,411.00)	-
620-42461-062	MULTI-FAMILY RESIDENT WTR SALE	(21,970.45)	(31,301.91)	(30,902.36)	(19,497.66)	(22,215.85)	(29,849.77)	(31,025.00)	(31,000.00)
620-42462-002	PRIVATE FIRE PROTECTION	(10,157.64)	(11,011.79)	(9,029.14)	(10,081.00)	(5,912.10)	(7,882.80)	(9,959.00)	(9,959.00)
620-42463-002	HYDRANT RENTAL	-	-	-	(198,686.25)	-	-	-	-
620-42463-012	PUBLIC FIRE PROTECTION RENTAL	(163,036.67)	(327,837.11)	(332,053.47)	(173,882.00)	(256,548.95)	(339,775.82)	(276,474.00)	(330,000.00)
620-42464-002	PUBLIC AUTHORITY SALES	(34,345.00)	(55,068.22)	(56,175.27)	(32,065.00)	(50,471.58)	(58,144.70)	(64,670.00)	(64,670.00)
620-42470-002	PENALTIES	(4,830.80)	(4,742.41)	(4,626.70)	(3,500.00)	(2,961.00)	(4,400.82)	(3,765.00)	(3,765.00)
620-42470-003	PENALTIES	(928.33)	-	-	-	-	-	-	-
620-42471-002	MISC. SERVICE REVENUES	(3,478.53)	(10,314.68)	(4,242.96)	(3,515.36)	(2,041.65)	(2,481.65)	(4,746.00)	(4,746.00)
620-42472-002	RENTS FROM WATER PROPERTY	(25,589.16)	(39,939.23)	(56,444.54)	(27,649.00)	(61,982.62)	(74,096.39)	(19,173.00)	(55,000.00)
620-42474-002	OTHER WATER REVENUES	(17,516.20)	(14,411.97)	(17,371.88)	-	-	(17,371.88)	-	-
620-42910-580	PROCEEDS FROM LONG-TERM DEBT	-	-	-	(2,955,624.00)	-	-	(743,902.00)	-
620-42910-581	CONTRA PROCEEDS FROM LONG-DEBT	-	-	-	-	-	-	-	-
620-48110-510	INT ON TEMP INVESTMENTS	(139,685.42)	(38,996.24)	(20,196.89)	(30,000.00)	-	(8,682.95)	(22,191.00)	(15,000.00)
620-51403-001	DEPRECIATION EXPENSE	590,938.53	-	-	-	-	-	-	-
620-51403-101	Depreciation Expense - CIAC	82,114.95	-	-	-	-	-	-	-
620-51427-001	INTEREST EXPENSE	1,102.50	-	-	-	-	-	-	-
620-52403-002	DEPRECIATION EXPENSES	190,275.59	215,652.69	221,496.32	-	-	221,496.32	-	230,000.00
620-52403-102	Depreciation Exp - CIAC Plant	78,218.09	70,209.19	70,209.19	-	-	70,209.19	-	70,000.00
620-52408-001	TAXES	11,447.24	14,774.63	14,923.99	20,000.00	16,641.48	16,259.01	19,800.00	19,800.00
620-52408-002	FICA TAX EXPENSE	-	-	-	24,652.23	-	-	23,152.00	24,425.36
620-52408-012	LICENSE FEES & OTHER TAX	-	45.90	-	-	-	-	-	-
620-52408-022	PROPERTY TAX EQUIVALENT-WATER	186,432.00	186,909.00	201,079.00	190,000.00	-	201,079.00	190,000.00	190,000.00
620-52427-000	DEBT PAYMENTS	390,000.00	75,000.00	390,000.00	395,000.00	350,000.00	350,000.00	300,000.00	315,000.00

WATER

Account Numbers	Account Titles	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	12 Month Actual 10/31/2025	FY 2026 Budget	FY 2027 Proposed
		12/31/2023	**12/31/2024**	**12/31/2025**	**12/31/2025**	**10/31/2026**	**10/31/2026**	**12/31/2026**	**12/31/2027**
620-52427-002	INTEREST EXPENSE	112,527.36	93,216.94	89,033.32	146,385.00	81,450.00	122,210.82	81,450.00	267,748.00
620-52427-003	CONTRA DEBT PAYMENTS	(390,000.00)	(75,000.00)	(390,000.00)	-		(390,000.00)	-	(315,000.00)
620-52428-002	AMORTIZATION OF DEBT DISC	9,008.00	9,008.00	4,327.00	-	-	4,327.00	-	-
620-52605-002	MAINT WATER SOURCE PLANT	-	-	23.73	5,000.00	-	-	8,250.00	8,250.00
620-52620-110	OPER PUMPING SALARY	6,765.17	6,917.96	7,911.74	15,243.53	10,256.43	13,795.37	14,867.00	15,795.88
620-52622-002	OPER POWER PURCHASED FOR PUMPI	53,857.73	42,515.31	53,516.36	55,000.00	46,611.54	64,042.85	56,400.00	56,400.00
620-52623-002	OPER PUMP SUPPLIES & EXPENSES	-	385.00	1,800.00	750.00	-	-	743.00	750.00
620-52625-002	MAINT PUMP BUILDINGS & EQUIPME	49,628.05	32,467.88	3,494.51	10,000.00	18,299.51	21,014.50	9,900.00	9,900.00
620-52625-110	MAINT PUMP BLDG & EQPMT SALARY	20,562.59	24,361.07	24,600.24	22,357.32	20,231.12	27,864.91	17,840.00	18,955.06
620-52630-002	OPER WATER TREATMENT LABOR	-	-	-	-	-	-	-	-
620-52630-110	OPER WATER TREATMENT SALARY	32,550.90	29,614.88	34,820.11	33,751.04	25,434.37	36,775.14	26,760.00	28,432.59
620-52631-002	OPER WATER TREATMENT CHEMICALS	34,127.50	33,588.02	28,261.64	28,000.00	31,781.47	41,467.73	25,767.00	31,200.00
620-52635-002	MAINT TREATMENT EQUIPMENT	-	2,210.81	-	2,500.00	-	-	2,500.00	2,500.00
620-52635-110	MAINT TREATMENT EQPMNT SALARY	819.02	395.75	736.16	1,652.22	877.88	1,182.32	1,487.00	1,579.59
620-52640-110	OPER SUPERVISION SALARY	8,976.45	6,775.29	6,794.19	17,431.68	2,170.39	6,105.51	21,081.00	-
620-52641-002	WATER INVESTIGATIONS	1,260.45	-	-	2,000.00	-	(7,363.25)	2,000.00	2,000.00
620-52650-002	MAINT STANDPIPE & RESERVOIRS	2,372.06	24,381.37	1,921.95	10,000.00	125.00	(3,107.50)	18,500.00	10,000.00
620-52651-002	MAINT MAINS	9,949.75	51,858.09	19,668.78	45,000.00	9,120.32	(69,649.68)	-	-
620-52651-003	CAPITAL PROJECTS MAINS	-	-	-	1,709,543.00	340,926.19	(166,877.90)	510,000.00	-
620-52651-004	CAPITAL WATER OTHER	-	-	2,195.37	1,187,556.00	240,300.09	241,095.09	-	-
620-52651-110	MAINT MAINS SALARY	14,113.89	17,293.89	12,998.24	16,953.17	12,711.20	16,912.86	14,867.00	15,795.88
620-52651-891	MAINT MAIN MAPPING	125.75	32.86	3,144.98	1,000.00	526.50	2,954.98	1,000.00	1,000.00
620-52652-002	MAINT SERVICES	63,093.23	1,272.14	9,719.83	9,500.00	8,686.08	13,980.70	9,400.00	9,400.00
620-52652-110	MAINT SERVICES SALARY	19,071.83	25,245.46	32,294.16	49,440.01	20,083.07	31,873.99	44,600.00	47,387.65
620-52653-002	MAINT METERS	3,039.56	3,378.11	1,492.17	43,000.00	6,809.97	(23,148.85)	43,000.00	10,000.00
620-52653-110	MAINT METERS SALARY	2,383.15	6,260.38	8,912.35	9,625.03	9,156.27	11,996.52	8,920.00	9,477.53
620-52654-002	MAINT HYDRANTS	6.50	2,672.31	7,165.65	19,500.00	-	4,394.21	20,000.00	20,000.00
620-52654-110	MAINT HYDRANTS SALARY	1,846.17	3,969.93	3,291.57	6,568.82	1,133.52	2,012.69	5,947.00	6,318.35
620-52655-002	MAINT MAINTENANCE OF OTHER PLA	8,121.72	4,878.25	8,720.80	22,500.00	2,851.30	9,291.68	17,275.00	10,000.00
620-52901-110	OPER METER READING SALARY	562.22	182.02	139.61	1,223.81	105.63	143.36	-	-
620-52902-002	OPER ACCOUNTING & COLLECTING	17,235.05	14,727.46	17,939.35	55,000.00	27,557.92	29,166.81	54,450.00	30,000.00
620-52902-110	OPER ACCOUNT & COLLLECT SALARY	51,190.14	54,793.83	50,057.13	52,821.04	38,130.56	53,035.21	56,668.00	55,859.25
620-52903-002	OPER READING & COLLECTING EXPE	4,668.74	4,218.12	3,396.01	6,500.00	6,206.32	5,322.96	6,435.00	6,400.00
620-52904-002	OPER UNCOLLECTABLE ACCOUNTS	-	3,052.30	3,203.61	150.00	241.81	3,445.42	150.00	150.00
620-52920-110	OPER ADMINISTRATIVE SALARY	35,899.32	58,470.72	60,685.58	62,801.40	50,855.49	68,369.87	63,317.00	67,273.89
620-52921-002	OPER OFFICE SUPPLIES & EXPENSE	6,309.65	12,322.64	5,948.73	5,500.00	10,563.63	6,892.57	5,500.00	5,500.00

WATER

Account Numbers	Account Titles	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	12 Month Actual 10/31/2025	FY 2026 Budget	FY 2027 Proposed
		12/31/2023	**12/31/2024**	**12/31/2025**	**12/31/2025**	**10/31/2026**	**10/31/2026**	**12/31/2026**	**12/31/2027**
620-52924-002	OPER PROPERTY INSURANCE	4,177.08	8,423.33	10,023.61	5,700.00	1,103.99	8,773.95	7,125.00	7,837.50
620-52925-002	OPER INJURIES & DAMAGE	7,720.45	13,680.49	12,375.35	13,130.00	3,995.68	10,357.47	15,756.00	17,331.60
620-52925-012	OPER SAFETY COMMITTEE	-	26.65	-	-	-	-	-	-
620-52926-001	OPER PENSIONS & BENEFITS	73,940.10	73,981.16	76,188.80	84,113.20	77,943.00	100,335.16	92,525.00	101,777.50
620-52926-002	OPER PENSIONS & BENEFITS	112.15	112.14	115.44	-	113.77	113.77	-	-
620-52928-002	OPER REGULATORY COMMISSION EXP	-	-	32.21	-	-	32.21	-	-
620-52928-392	WTR PUBLIC RELATIONS & ADVOCAC	824.00	167.21	7.86	1,500.00	-	-	1,500.00	1,500.00
620-52930-002	OPER MISC GENERAL EXPENSE	27,194.19	18,586.68	15,859.98	10,000.00	6,624.89	12,247.16	9,900.00	9,900.00
620-52930-022	RECOGNITION PROGRAM	(2,000.00)	63.31	18.98	110.00	-	-	110.00	120.00
620-52930-110	OPER MISC GENERAL SALARY	29,920.24	26,737.16	20,722.52	21,371.53	25,437.22	31,185.36	21,832.00	24,014.82
620-52930-130	WATER SAFETY & PPE	772.52	2,089.15	848.54	2,500.00	840.06	971.68	2,300.00	2,300.00
620-52930-251	IT SERVICE & EQUIP	9,340.04	7,579.24	6,082.15	6,000.00	4,093.49	5,798.58	6,000.00	14,000.00
620-52930-330	PROFESSIONAL DEVELOPMENT	6,376.44	8,419.18	10,243.74	7,500.00	5,048.75	5,474.11	7,500.00	7,500.00
620-52930-343	TRANSPORTATION FUEL	-	-	3,457.93	6,000.00	3,648.54	4,842.89	3,000.00	3,600.00
620-52930-360	BUILDING EXPENSES - RENT	10,500.00	10,965.40	6,125.00	10,500.00	-	-	10,500.00	10,500.00
620-52933-002	OPER TRANSPORTATIONS EXPENSE	2,412.13	9,956.92	16,082.27	50,025.00	2,882.59	12,550.38	6,000.00	6,000.00
620-52933-003	CONTRA OPER EQUIPMENT EXPENSE	(200.05)	77.84	(36.28)	-	(3.21)	(4.35)	-	-
620-52935-002	MAINT MAINTENANCE OF GENERAL P	7,991.21	3,217.87	5,128.78	6,000.00	2,708.93	3,465.47	6,000.00	6,000.00
620-52935-110	MAINTENANCE OF GEN PLNT SALARY	1,781.08	2,757.62	2,940.85	5,220.01	2,542.94	3,782.93	4,460.00	4,738.76
620-99998-000	OPEB CLEARING ACCOUNT- LRLIF	14,656.00	3,743.00	15.00	-	-	15.00	-	-
620-99999-000	OPEB CLEARING ACCOUNT- W&L	4,773.00	3,284.00	3,696.00	-	-	3,696.00	-	-
		465,868.77	**(210,079.32)**	**(298,089.90)**	**144,108.05**	**357,715.71**	**(311,969.58)**	**(235,541.00)**	**(72,720.78)**

City of Evansville

This format is for presentational purposes, please see attached full budget detail

ELECTRIC UTILITY FINANCIAL STATEMENT

	2027-Budget	Rolling 12 Months	2026-Budget	2025-Actual
OPERATING REVENUES				
Sales of Electricity				
Residential	5,264,967	4,374,392	4,638,898	4,406,468
Commercial	2,916,044	4,215,206	2,971,163	3,856,870
Industrial	1,225,726	-	1,314,884	-
Municipal	207,768	85,896	138,825	73,873
Total Sales of Water	**9,614,505**	**8,675,494**	**9,063,770**	**8,337,211**
Other Operating Revenues				
Public Authority Sales	-	575,758	-	568,803
Interdepartmental Sales	25,000	37,363	25,000	36,088
Other Revenues	70,000	248,117	35,000	275,410
Total Other Operating Revenues	**95,000**	**861,237**	**60,000**	**880,301**
TOTAL OPERATING REVENUES	**9,709,505**	**9,536,731**	**9,123,770**	**9,217,512**
Operation & Maintenance Expenses				
Power Purchased	6,608,870	7,322,985	6,539,297	5,960,326
Operating Wages and Salaries	507,797	419,791	626,671	397,850
Maintenance	512,830	297,297	511,830	307,745
Utilities	15,000	15,361	15,000	13,360
Supplies	33,000	32,381	33,000	33,429
Equipment	33,950	36,927	33,950	23,511
Other Operating Expenses	1,188	139	1,188	1,984
Total Operation/Maintenance	**7,712,635**	**8,124,881**	**7,760,936**	**6,738,204**
Admin and Other Expenses				
Taxes	299,652	311,379	295,128	305,247
Admin Wages	140,580	161,577	219,227	147,848
Employee Benefits & Development	346,479	356,851	418,639	331,810
Regulatory & Licensing	104,850	128,946	104,850	102,651
Billing & Collections	123,990	134,854	144,540	107,110
Professional Services	31,840	11,183	31,840	12,506
Rent	19,500	-	19,500	11,375
Insurance	57,750	38,605	52,500	49,367
Office Admin Expenses	160,843	219,233	143,353	192,728
Total Admin and Other Expenses	**1,285,484**	**1,362,629**	**1,429,577**	**1,260,642**
Financial Expenses				
Interest Expense	364,834	77,756	52,268	60,300
Amortization	-	5,627	-	5,627
Depreciation	690,000	685,043	-	685,043
Interest Income	(50,000)	(67,893)	(35,000)	(60,757)
Total Financial Expenses	**1,004,834**	**700,532**	**17,268**	**690,212**
NET OPERATING INCOME(LOSS)	**(293,448)**	**(651,311)**	**(84,011)**	**528,454**
Other Items				
Revenue Bonds and Notes Issued		(3,897)	4,375,000	(2,537)
Capital Contributions	15,000	457,151	15,000	458,575
Capital Equipment	-	(252,972)	(49,500)	55,875
Capital Investments	(467,200)	(1,181,393)	(4,375,000)	-
Principal Payments on Bonds	(405,000)	(505,000)	(505,000)	(475,000)
Addback Non-Cash Depreciation Above	690,000	685,043	-	685,043
Net Other Items	**(167,200)**	**(801,068)**	**(539,500)**	**721,956**
CASH FLOW AFTER OTHER ITEMS	**$ (460,648)**	**$ (1,452,379)**	**$ (623,511)**	**$ 1,250,409**

Negative Cash Flows to be Offset by Utilities Existing Cash

ELECTRIC

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Actual 10/31/2025 10/31/2026	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
630-41400-001	OPERATING & OTHER REVENUES	(1,017.65)	(2,135.50)	(1,570.25)	-	(713.77)	(830.14)	-	-
630-41419-001	Interest & Dividends	(38,282.44)	(88,334.63)	(60,757.29)	(32,000.00)	(42,981.00)	(67,893.47)	(35,000.00)	(50,000.00)
630-41421-001	Capital Contributions - Electr	(199.79)	(36,782.30)	(458,574.52)	-	-	(457,151.37)	(15,000.00)	(15,000.00)
630-41425-001	Amortization of Reg Liability	(21,881.00)	-	-	-	-	-	-	-
630-41426-001	OTHER INCOME DEDUCTIONS	-	6.84	(138,000.91)	-	-	(138,000.91)	-	-
630-41434-001	SALE OF PROPERTY	(174,400.20)	(1,000.00)	(16,751.00)	-	-	-	-	-
630-41440-011	URBAN RESIDENTIAL RG1	(2,541,182.85)	(3,384,689.98)	(4,395,190.94)	(2,856,822.80)	(3,447,808.99)	(4,363,038.21)	(2,761,931.00)	(2,973,642.48)
630-41440-101	YARD LIGHTS URBAN RESIDENTIAL	(481.52)	(8,070.64)	(7,640.76)	-	(5,569.74)	(7,597.93)	-	(7,640.76)
630-41441-011	RURAL RESIDENTIAL RG1	(1,381,453.38)	(312.89)	-	(1,538,289.20)	-	-	(1,487,194.00)	(1,601,192.52)
630-41441-021	RURAL COMMERCIAL S-PH GS1	(356,483.31)	(30,063.80)	-	(465,281.95)	-	-	(493,316.00)	-
630-41441-031	RURAL COMMERCIAL 3-PH GS2	(30,920.90)	(1.10)	-	(13,435.82)	-	-	-	(7,432.15)
630-41441-041	RURAL SMALL POWER CP1	(171,478.30)	(3,871.12)	-	(153,319.08)	-	-	(156,835.00)	(281,533.32)
630-41441-051	RURAL LARGE POWER CP2	(57,162.31)	(6,711.89)	-	(63,538.71)	-	-	(65,161.00)	(65,161.00)
630-41441-101	YARD LIGHTS RURAL	(19,004.63)	(1,703.16)	-	(20,844.21)	-	-	-	-
630-41442-011	URBAN COMMERCIAL S-PH GS1	(713,291.75)	(1,091,992.59)	(1,071,123.74)	(864,095.05)	(860,777.72)	(1,112,827.89)	(916,157.00)	(1,220,010.00)
630-41442-021	MUNICIPAL COMMERCIAL S-PH GS2	(12,538.76)	(1,527.13)	-	(10,551.47)	-	-	-	(5,836.65)
630-41442-031	URBAN COMMERCIAL 3-PH GS2	(13,996.50)	(1,343.00)	-	-	-	-	-	-
630-41442-041	MUNICIPAL COMMERCIAL 3-PH GS2	(50,969.44)	(5,354.69)	-	(53,039.29)	-	-	-	(29,339.20)
630-41442-051	MUNICIPAL ATHLETIC FIELD MS2	(3,617.52)	(739.18)	-	(3,705.00)	(4,743.91)	(4,743.91)	(3,705.00)	(3,929.00)
630-41442-062	MUNICIPAL GREEN POWER	(720.00)	6,246.00	2,858.00	(1,000.00)	-	-	(1,000.00)	(1,000.00)
630-41442-101	YARD LIGHTS URBAN COMMERCIAL	(5,129.95)	(15,606.19)	(12,910.56)	(5,507.35)	(7,681.95)	(10,763.76)	(9,000.00)	(9,000.00)
630-41443-011	URBAN LARGE POWER CP2	(1,361,039.68)	(2,770,805.38)	(2,772,835.25)	(1,514,023.21)	(2,373,986.07)	(3,091,613.89)	(1,552,690.00)	(1,679,602.00)
630-41443-021	MUNICIPAL LARGE POWER CP2	(2,644.47)	(238.00)	-	(300,307.35)	-	-	(3,080.00)	(3,080.00)
630-41443-031	INDUSTRIAL CP3	(1,283,778.54)	(80,137.28)	-	(1,283,178.00)	-	-	(1,314,884.00)	(1,225,726.00)
630-41443-041	URBAN SMALL POWER CP1	(184,412.95)	(14,974.32)	-	(180,889.94)	-	-	(167,777.00)	(332,160.52)
630-41443-051	MUNICIPAL SMALL POWER CP1	(41,888.95)	1,150.54	-	(39,221.16)	-	-	(40,121.00)	(72,020.15)
630-41443-101	YARD LIGHTS LARGE POWER	(3,973.00)	(3,682.49)	(3,636.31)	(4,136.52)	(2,741.82)	(3,756.11)	-	(3,636.31)
630-41444-001	MUNICIPAL STREET LIGHTING MS1	(66,644.23)	(70,353.45)	(76,731.06)	(91,062.00)	(59,952.82)	(81,152.00)	(90,919.00)	(92,563.00)
630-41445-001	PUBLIC AUTHORITY SALES	-	(559,745.80)	(568,803.24)	-	(452,746.62)	(575,757.54)	-	
630-41448-001	INTERDEPARTMENTAL SALES	(52,178.16)	(36,959.05)	(36,088.44)	(25,000.00)	(28,812.37)	(37,362.88)	(25,000.00)	(25,000.00)
630-41450-001	PENALTIES	(20,742.74)	(18,511.00)	(20,657.30)	(20,000.00)	(13,481.66)	(18,374.02)	(20,000.00)	(20,000.00)
630-41451-001	MISCELLANEOUS SERVICE REVENUES	(180.00)	(100.00)	-	-	-	-	-	-
630-41454-001	RENT ELECTRIC PROPERTY	(13,825.00)	(15,594.73)	1,832.10	-	-	-	-	-
630-41456-001	OTHER ELECTRIC REVENUE	(1,442.86)	(53,824.35)	(87,998.18)	(4,000.00)	(19,470.68)	(88,245.32)	(5,000.00)	(40,000.00)
630-41457-001	INSUR DIVIDEND/AUDIT ADJ-ELECT	-	(1,619.30)	-	(1,000.00)	-	-	-	-
630-41910-001	OVERHEAD - ELECTRIC	(12,032.67)	(20,297.67)	(12,264.11)	(65,000.00)	(1,499.10)	(2,666.64)	(10,000.00)	(10,000.00)
630-41910-580	PROCEEDS FROM LONG-TERM DEBT	-	-	-	(1,399,000.00)	-	-	(4,375,000.00)	-
630-41910-581	CONTRA PROCEEDS FROM LONG-TERM	-	-	-	-	-	-	-	-
630-50926-138	RETIREMENT	50,247.37	60,258.02	57,212.99	-	48,902.34	64,626.80	-	74,034.68
630-51241-150	FICA TAX EXPENSE	55,553.36	67,502.62	64,520.11	71,488.74	51,975.50	70,652.07	72,378.00	76,901.63
630-51403-101	Depreciation Expense - CIAC	-	79,625.90	78,629.61	-	-	78,629.61	-	80,000.00

ELECTRIC

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Actual 10/31/2026	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
630-51403-300	DEPRECIATION EXPENSE	-	618,998.11	606,413.05	-	-	606,413.05	-	610,000.00
630-51408-011	LICENSE FEES & OTHER TAX	87,809.16	75,739.13	83,048.13	90,000.00	44,676.22	89,241.77	90,000.00	90,000.00
630-51408-021	PROPERTY TAX EQUIVALENT	215,528.00	223,909.00	240,727.00	225,000.00	-	240,727.00	222,750.00	222,750.00
630-51427-002	DEBT PAYMENTS	600,000.00	578,386.25	475,000.00	525,440.64	505,000.00	505,000.00	505,000.00	405,000.00
630-51427-003	CONTRA DEBT PAYMENTS	(600,000.00)	(578,386.25)	(475,000.00)	-	-	(475,000.00)		(405,000.00)
630-51427-004	ANNUAL DEBT SERVICE FEES	1,360.00	1,360.00	2,536.72	-	1,360.00	3,896.72	-	-
630-51427-300	INTEREST EXPENSE	90,282.97	74,205.44	60,299.69	92,495.00	52,267.50	77,755.94	52,268.00	364,834.00
630-51428-003	DEBT ISSUANCE EXPENSE	-	-	-	-	-	-	-	-
630-51428-300	AMORTIZATION OF DEBT DISC	12,548.00	12,548.00	5,627.00	-	-	5,627.00	-	-
630-51555-300	POWER PURCHASED	5,907,799.95	5,527,892.95	5,960,325.55	6,605,351.00	5,455,620.66	7,322,985.10	6,539,297.00	6,608,870.00
630-51580-110	OPER SUPERVISION SALARY	72,432.01	73,171.51	54,246.82	45,859.12	6,621.83	23,216.34	56,217.00	-
630-51580-210	OPERATION ENGINEERING	-	-	-	-	-	-	-	-
630-51582-300	CAPITAL SUBSTATION EXPENSES	205,737.16	29,774.41	-	769,000.00	1,508,031.04	1,181,393.14	4,375,000.00	-
630-51583-110	OPER OH LINES SALARY	5,022.33	6,558.88	4,606.65	27,505.99	4,287.23	5,914.08	22,611.00	30,504.85
630-51583-300	OPER OH LINE INSTALL	-	-	-	-	-	-	-	-
630-51584-110	OPER UG LINE SALARY	19,693.97	25,330.94	25,187.53	27,505.99	15,201.24	22,562.60	22,611.00	30,504.85
630-51584-300	OPER UG LINE	58,465.64	8,882.51	6,150.50	100,000.00	1,260.00	2,342.00	99,000.00	100,000.00
630-51585-300	STREET LIGHT INSTALLATION	220.48	386.09	512.46	2,500.00	5,055.70	5,055.70	3,000.00	3,000.00
630-51586-300	OPER METER EXPENSE	1,574.54	4,387.50	-	-	39.29	39.29	-	-
630-51587-110	CUSTOMER INSTALL SALARY	332.16	433.95	304.85	1,819.87	283.47	391.09	1,496.00	2,018.28
630-51588-300	MISC DISTRIBUTION EXPENSES	1,349.96	3,139.63	1,984.49	1,200.00	-	138.95	1,188.00	1,188.00
630-51590-110	SUBSTATION SUPERVISION SALARY	12,274.37	11,372.35	16,546.27	45,859.12	5,787.66	16,281.31	56,217.00	-
630-51591-300	STRUCTURE MAINTENANCE	230.79	-	-	-	-	-	-	-
630-51592-110	SUBSTATION MAINT SALARY	34,781.95	41,043.11	30,017.86	137,425.94	25,211.48	33,978.59	112,972.00	65,911.24
630-51592-210	SUBSTATION MAINT PROF SERVICES	9,455.40	-	1,299.75	10,000.00	320.00	614.00	9,900.00	9,900.00
630-51592-300	SUBSTATION MAINTENANCE EXPENSE	21,076.50	2,090.31	12,202.71	-	3,048.94	3,243.11	30,000.00	30,000.00
630-51593-110	OH LINE MAINTENANCE SALARY	100,428.32	112,294.42	103,698.21	209,180.69	101,472.24	130,705.24	171,958.00	174,321.68
630-51593-300	OH LINE MAINTENANCE	88,730.79	133,259.74	143,670.73	172,000.00	36,440.56	80,638.03	150,000.00	130,000.00
630-51593-301	OH TREE TRIMMING	119.97	1,500.00	-	5,000.00	50,098.74	50,098.74	50,000.00	70,000.00
630-51594-110	UG LINE MAINTENANCE SALARY	170.94	223.09	156.77	935.93	146.03	201.38	769.00	1,037.97
630-51594-300	UG LINE MAINENANCE	28,790.96	108,006.75	51,346.03	120,000.00	67,119.59	85,225.69	90,000.00	90,000.00
630-51594-891	LINE MAPPING	1,300.75	472.50	5,576.49	20,000.00	1,125.25	5,912.99	16,000.00	16,000.00
630-51595-110	TRANSFORMERS MAINT SALARY	3,235.66	2,372.99	2,027.12	5,511.60	3,710.30	4,532.84	4,531.00	6,112.50
630-51595-300	TRANSFORMER MAINTENANCE	5,536.56	3,530.83	157.05	6,000.00	725.35	740.35	5,940.00	5,940.00
630-51595-840	TRANSFORMER EQUIPMENT	-	-	-	50,000.00	-	-	49,500.00	49,500.00
630-51596-110	MAINT STREET LIGHTING SALARY	5,237.24	11,165.70	4,870.18	12,947.05	2,017.87	2,783.55	10,643.00	14,358.62
630-51596-300	MAINT STREET LIGHTING	13,323.71	12,904.37	25,924.58	6,000.00	2,630.96	4,695.73	5,940.00	5,940.00
630-51596-840	STREET LIGHT EQUIPMENT	-	437.08	888.91	5,000.00	1,695.00	2,126.27	4,950.00	4,950.00
630-51597-110	MAINT METERS SALARY	21,799.78	11,114.71	13,815.83	13,415.02	16,661.76	19,747.94	11,028.00	14,877.60
630-51597-300	MAINT METERS	64.10	7,643.18	5,537.01	5,000.00	8,026.62	8,846.86	12,950.00	12,950.00
630-51901-110	METER READING SALARY	790.20	1,660.42	1,532.14	3,639.73	853.14	1,359.06	2,992.00	4,036.56

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Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Actual 10/31/2026	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
630-51902-110	ACCOUNTING & COLLECTING SALARY	164,187.56	173,214.31	147,847.59	147,268.94	117,926.24	161,577.36	219,227.00	140,579.67
630-51902-210	ACCT & COLLETING PROF SERVICES	29,129.30	12,500.00	10,059.15	20,000.00	19,670.00	19,670.00	19,800.00	19,800.00
630-51902-300	ACCT & COLLECTING EXPENSES	7,648.05	39,295.76	19,416.28	45,000.00	9,767.79	12,902.85	44,550.00	38,000.00
630-51902-330	ACCT & COLLECTING PROF DEV	926.99	465.31	62.68	2,000.00	115.70	(95.50)	1,980.00	1,980.00
630-51902-361	COMMUNICATION EXPENSE	2,697.01	6,019.64	3,756.46	9,000.00	3,763.55	4,775.02	7,500.00	7,500.00
630-51903-300	BILLING SUPLIES AND EXPENSE	47,341.14	60,488.91	67,211.56	75,000.00	69,970.67	91,090.68	74,250.00	60,250.00
630-51904-300	UNCOLLECTABLE ACCOUNTS	1,064.33	14,407.61	10,423.48	6,000.00	767.22	11,190.70	5,940.00	5,940.00
630-51920-110	ADMINISTRATIVE SALARY	54,581.75	180,258.97	139,454.30	138,942.02	114,056.76	156,516.18	145,830.00	154,944.07
630-51920-210	ADMINISTRATIVE PRO SERVICES	6,967.50	8,767.75	2,938.12	3,000.00	2,178.75	3,437.50	2,970.00	2,970.00
630-51920-330	ADMINISTRATIVE PROF DEV	1,049.53	1,192.48	350.00	-	143.14	143.14	-	-
630-51921-300	OFFICE SUPPLIES & EXPENSES	5,142.95	13,977.41	8,166.79	6,500.00	6,001.28	7,972.70	6,500.00	6,500.00
630-51921-361	COMMUNICATION EXPENSE	4,110.37	15,416.49	1,490.00	-	14,948.70	5,849.35	-	-
630-51924-300	PROPERTY INSURANCE	7,757.42	17,381.28	19,836.67	13,000.00	2,050.27	17,515.88	16,250.00	17,875.00
630-51925-300	LIABILITY CLAIMS	-	26,047.24	16,205.12	-	6,043.43	19,697.80	-	-
630-51925-511	VEHICLE INSURANCE	15,167.06	13,019.01	13,325.21	29,000.00	-	1,391.32	36,250.00	39,875.00
630-51926-131	CLOTHNG ALLOWANCE	5,133.86	4,232.71	5,116.52	5,000.00	6,124.22	7,312.97	5,250.00	5,600.00
630-51926-132	DENTAL INSURANCE	12,890.65	11,778.17	11,053.88	12,905.92	8,833.24	12,588.04	13,938.00	15,331.80
630-51926-133	HEALTH INSURANCE	176,673.34	198,997.56	204,791.84	251,916.62	166,320.32	225,751.46	265,935.00	184,630.31
630-51926-134	INCOME CONTINUATION INSURANCE	-	-	-	3,963.49	-	-	3,963.00	4,359.30
630-51926-136	LIFE INSURANCE	955.94	1,122.80	1,099.52	1,076.38	837.97	1,209.11	1,184.00	1,302.40
630-51926-138	WRS RETIREMENT	-	-	-	64,363.18	-	-	69,030.00	
630-51926-180	RECOGNITION PROGRAM	99.08	420.92	515.95	440.00	123.41	123.41	440.00	480.00
630-51926-200	PENSION EXPENSE	-	63.26	-	-	-	-	-	-
630-51926-512	WORKERS COMPENSATION	6,850.98	15,348.95	20,991.25	3,963.49	9,169.06	22,594.67	18,419.00	20,260.90
630-51928-300	REGULATORY EXPENSE	24,990.95	32,546.23	19,602.61	15,000.00	27,172.60	39,704.52	14,850.00	14,850.00
630-51930-003	CONTRA LABOR EXPENSE	(147.00)	8,216.62	0.53	-	(177.32)	(176.79)	-	-
630-51930-004	CONTRA ADMIN EXPENSE	(41.97)	-	0.15	-	(50.34)	(50.19)	-	-
630-51930-005	CONTRA OPER EQUIPMENT EXPENSE	(53,578.29)	(80,520.50)	(55,875.08)	-	(119,816.13)	(85,684.24)	-	(49,500.00)
630-51930-110	MISC GENERAL SALARY	121,493.19	142,509.15	149,862.39	108,408.92	136,418.43	183,287.04	100,213.00	117,703.41
630-51930-130	SAFETY EQUIPMENT AND PPE	7,727.91	9,680.04	21,619.11	21,000.00	16,505.50	17,469.68	20,000.00	20,000.00
630-51930-251	IT SERVICE AND EQUIPMENT	15,612.52	16,285.30	20,574.79	18,000.00	7,698.88	13,006.35	23,200.00	23,200.00
630-51930-300	MISC GENERAL EXPENSES	7,599.72	8,672.14	8,877.90	6,000.00	2,035.17	4,392.59	5,940.00	5,940.00
630-51930-330	PROFESSIONAL DEV/TRAINING	25,857.64	30,796.19	23,524.18	28,000.00	10,787.35	13,090.32	28,000.00	28,000.00
630-51930-331	APPRENTICESHIP TRAINING	7,743.62	5,329.86	7,091.18	10,500.00	5,081.66	9,506.63	10,500.00	10,500.00
630-51930-340	TOOL AND EQUIPMENT	17,489.19	21,801.64	21,227.76	27,000.00	24,248.92	33,700.63	25,000.00	25,000.00
630-51930-343	TRANSPORTATION FUEL	17,252.31	12,709.18	11,809.57	20,000.00	11,443.43	14,911.24	13,000.00	13,000.00
630-51930-350	TRANSPORTATION MAINTENANCE	23,297.34	38,653.80	44,736.59	35,000.00	43,771.39	39,526.17	40,000.00	40,000.00
630-51930-392	PUBLIC RELATIONS AND ADVOCACY	919.55	1,854.57	2,691.65	3,000.00	1,168.92	1,218.78	2,970.00	2,970.00
630-51930-840	CAPITAL TRANSPORTATION EQUIP	330.50	2,921.56	-	670,000.00	338,656.63	338,656.63	-	-
630-51931-360	BUILDING EXPENSES - RENT	19,500.00	19,500.00	11,375.00	19,500.00	-	-	19,500.00	19,500.00
630-51932-110	BUILDING AND PLANT SALARY	1,509.60	2,011.45	1,384.62	8,267.39	1,288.67	1,777.63	6,796.00	9,168.76

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Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Actual 10/31/2025 10/31/2026	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
630-51932-300	BUILDING AND PLANT MAINTENANCE	16,585.69	14,437.43	17,507.76	45,000.00	13,842.48	16,845.63	25,000.00	25,000.00
630-51932-360	BUILDING & PLANT UTILITY COSTS	21,628.63	13,653.36	13,359.50	20,000.00	11,350.62	15,360.85	15,000.00	15,000.00
630-51932-821	BUILDING & PLANT IMPROVEMENT	1,787.79	92.71	1,393.94	4,000.00	387.16	1,099.65	4,000.00	4,000.00
		(677,756.70)	**151,084.18**	**(1,040,366.45)**	**301,849.67**	**1,795,331.03**	**1,662,421.70**	**623,511.00**	**278,448.00**

HEALTH AND HUMAN SERVICES

Account Numbers	Account Titles	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	FY 2026 Budget	FY 2027 Proposed
		12/31/2023	**12/31/2024**	**12/31/2025**	**12/31/2025**	**10/31/2026**	**12/31/2026**	**12/31/2027**
100-54600-720	AWARE AGENCY	10,000	6,300	6,585	12,200	7,200	12,200	15,000
100-54600-721	CREEKSIDE MEMBERSHIP	-	-	-	150	-	150	150
100-54600-722	BASE PROGRAM	-	-	-	1,000	-	1,000	1,000
100-54620-210	CREEKSIDE PLACE	6,675	4,500	4,500	4,500	3,750	4,500	29,000
100-54620-212	SENIOR TRANS & SERVICES	22,585	23,110	23,110	23,110	19,258	23,110	-
100-55750-110	RECREATION & YOUTH CTR SALARY	15,703	6,161	-	36,509	-	-	-
100-55750-150	RECREATION & YOUTH CTR FICA	1,201	471	-	2,793	-	-	-
100-55750-210	RECREATION & YOUTH C PROF SERV	489	307	2	300	-	297	-
100-55750-300	RECREATION & YOUTH CTR OPER	10,393	10,325	439	10,000	304	9,900	-
100-55750-355	YOUTH CTR REPAIRS & MAINT/BLDG	6,403	4,451	4,054	1,000	1,151	20,000	-
100-55750-510	YOUTH CENTER PROPERTY INS	574	1,158	1,672	831	281	1,039	-
100-55750-511	YOUTH CENTER LIABILITY INS	226	332	209	575	77	719	-
100-55750-512	YOUTH CENTER WORK COMP INS	18	35	40	61	161	73	-
		74,267	**57,149**	**40,610**	**93,029**	**32,182**	**72,988**	**45,150**

TID 5

Account Numbers	Account Titles	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	FY 2026 Budget	FY 2027 Proposed
		12/31/2023	**12/31/2024**	**12/31/2025**	**12/31/2025**	**10/31/2026**	**12/31/2026**	**12/31/2027**
250-41120-570	TIF #5 INCREMENT	(220,927.14)	(360,096.65)	(331,107.08)	(365,241.00)	-	(334,418.00)	(434,459.00)
250-43430-000	STATE AID	(7,606.74)	(7,606.74)	(42,811.68)	(5,975.00)	(42,811.68)	(5,975.00)	(7,607.00)
250-48110-510	INT ON TEMP INVESTMENTS	(683.65)	(5,452.03)	(592.61)	-	-	-	-
250-48150-570	DEVELOPMENT AGREEMENT REVENUE	(13,215.00)	(8,614.36)	-	(7,776.00)	-	-	-
250-48500-000	DONATIONS	-	-	(200.00)	-	-	3,500.00	-
250-49270-000	TRANSFER IN	-	-	-	3,700.00	-	-	-
250-57900-210	Professional Services	3,383.34	3,216.68	125.00	1,900.00	2,750.00	1,900.00	1,500.00
250-57900-801	Land Acquisition/Right of Way	964.95	1,165.87	1,288.17	-	15.60	-	-
250-57900-802	Landscaping	14,793.05	-	-	-	-	-	-
250-57950-210	ADMINISTRATIVE SERVICES	7,000.00	150.00	150.00	7,150.00	150.00	7,150.00	1,500.00
250-57950-600	DEBT SERVICE	145,295.00	147,190.00	148,862.50	148,863.00	-	145,398.00	151,833.00
250-57950-751	DEVELOPMENT ASSISTANCE	14,859.67	17,703.06	17,821.38	19,000.00	17,745.40	-	19,000.00
		(56,136.52)	**(212,344.17)**	**(206,464.32)**	**(198,379.00)**	**(22,150.68)**	**(182,445.00)**	**(268,233.00)**

TID 6 - CLOSED

Account Numbers	Account Titles	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	FY 2026 Budget	FY 2027 Proposed
		12/31/2023	**12/31/2024**	**12/31/2025**	**12/31/2025**	**10/31/2026**	**12/31/2026**	**12/31/2027**
260-41120-570	TIF #6 INCREMENT	(99,070.84)	(137,669.17)	(153,115.99)	(138,542.00)	-	(160,772.00)	-
260-43430-000	STATE AID	(9,351.19)	(9,351.19)	(17,961.12)	(8,909.00)	(17,961.12)	(8,809.00)	-
260-48110-510	INTEREST INCOME	(2,685.70)	(4,169.25)	(2,515.66)	(800.00)	(67.33)	(1,200.00)	-
260-48150-570	DEVELOPMENT AGREEMENT REVENUE	(6,853.00)	(6,373.00)	(7,768.00)	(6,500.00)	-	(6,900.00)	-
260-57900-210	Professional Services	2,999.83	3,751.66	-	2,000.00	2,750.00	2,000.00	-
260-57950-210	ADMINISTRATIVE SERVICES	3,150.00	150.00	150.00	3,150.00	-	3,150.00	-
260-57950-600	DEBT SERVICE	75,448.00	74,647.51	73,847.51	73,848.00	-	73,048.00	77,197.00
260-57950-751	Development Assistance	30,674.27	-	97,121.50	43,294.00	60,842.92	98,093.00	-
		(5,688.63)	**(79,013.44)**	**(10,241.76)**	**(32,459.00)**	**45,564.47**	**(1,390.00)**	**77,197.00**

TID 7 - CLOSED

Account Numbers	Account Titles	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	FY 2026 Budget	FY 2027 Proposed
		12/31/2023	**12/31/2024**	**12/31/2025**	**12/31/2025**	**10/31/2026**	**12/31/2026**	**12/31/2027**
270-57950-600	DEBT SERVICE	65,700.00	64,500.00	68,250.00	-	-	62,000.00	70,700.00
		65,700.00	**64,500.00**	**68,250.00**	**-**	**-**	**62,000.00**	**70,700.00**

TID 8

Account Numbers	Account Titles	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	FY 2026 Budget	FY 2027 Proposed
		12/31/2023	**12/31/2024**	**12/31/2025**	**12/31/2025**	**10/31/2026**	**12/31/2026**	**12/31/2027**
280-41120-570	TIF #8 INCREMENT	(47,729.04)	(59,685.32)	(64,743.69)	(60,282.00)	-	(65,391.00)	(77,290.00)
280-43430-000	STATE AID	(1,684.90)	(1,684.90)	(4,376.03)	(73.00)	(4,376.03)	(73.00)	(1,685.00)
280-48110-510	INTEREST INCOME	(778.76)	(1,538.40)	(398.03)	(150.00)	-	(200.00)	-
280-48150-570	DEVELOPMENT AGREEMENT REVENUE	(33,138.00)	-	-	-	-	-	-
280-57900-210	Professional Services	2,850.00	2,800.00	-	1,000.00	2,750.00	2,800.00	1,500.00
280-57950-210	ADMINISTRATIVE SERVICES	2,850.00	150.00	150.00	2,500.00	150.00	2,500.00	1,500.00
280-57950-600	DEBT SERVICE	52,913.00	52,912.52	52,912.52	52,912.00	-	52,912.00	52,912.00
280-57950-751	Development Assistance	-	-	-	-	-	-	-
280-57960-600	TRANSFER OUT	-	-	-	3,700.00	-	3,500.00	-
		(24,717.70)	**(7,046.10)**	**(16,455.23)**	**(393.00)**	**(1,476.03)**	**(3,952.00)**	**(23,063.00)**

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Account Numbers	Account Titles	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	FY 2026 Budget	FY 2027 Proposed
		12/31/2023	**12/31/2024**	**12/31/2025**	**12/31/2025**	**10/31/2026**	**12/31/2026**	**12/31/2027**
290-41120-570	TIF #9 INCREMENT	(43,520.11)	(32,309.57)	(48,210.42)	(32,633.00)	-	(48,693.00)	(49,542.00)
290-48110-510	INTEREST INCOME	(935.42)	(3,583.60)	(280.42)	(1,100.00)	-	(150.00)	-
290-48150-570	DEVELOPMENT AGREEMENT REVENUE	-	-	-	-	-	-	-
290-49100-570	PROCEEDS FROM LONG TERM DEBT	-	-	-	-	-	-	-
290-49270-000	TRANSFER IN	-	-	-	-	-	-	-
290-49999-990	Fund Balance Applied	-	-	-	-	-	-	-
290-57900-210	Professional Services	3,562.88	2,800.00	-	1,100.00	2,750.00	2,000.00	1,750.00
290-57950-210	ADMINISTRATIVE SERVICES	600.00	150.00	150.00	1,000.00	150.00	1,500.00	1,500.00
290-57950-751	DEVELOPMENT ASSISTANCE	150,000.00	-	-	-	-	-	-
290-57960-600	TRANSFER OUT	-	-	-	-	-	-	-
290-58940-620	INTEREST	-	-	-	-	-	-	-
		109,707.35	**(32,943.17)**	**(48,340.84)**	**(31,633.00)**	**2,900.00**	**(45,343.00)**	**(46,292.00)**

TID 10

Account Numbers	Account Titles	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	FY 2026 Budget	FY 2027 Proposed
		12/31/2025	**12/31/2025**	**10/31/2026**	**12/31/2026**	**12/31/2027**
291-41120-570	TIF #10 INCREMENT	-	-	-	(16,250.00)	-
291-48110-510	INTEREST INCOME	-	-	-	-	-
291-48150-570	DEVELOPMENT AGREEMENT REVENUE	-	-	-	-	-
291-57900-210	Professional Services	-	6,000.00	-	6,000.00	6,000.00
291-57950-210	ADMINISTRATIVE SERVICES	150.00	10,000.00	150.00	10,000.00	10,000.00
291-57950-600	DEBT SERVICE	-	-	-	-	-
291-57960-600	TRANSFER OUT	-	-	-	-	-
291-58940-620	INTEREST	-	-	-	-	-
				150.00	**(250.00)**	**16,000.00**

DEBT

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
300-41110-580	TAXES	(1,124,398.00)	(1,440,475.00)	(1,886,089.00)	(1,886,089.00)	-	(1,971,302.00)	(2,123,659.00)
300-42000-000	SPEC ASSESS/SPEC CHRGS	(149,713.02)	(61,923.01)	-	-	-	-	
300-48110-510	INT ON TEMP INVESTMENTS	(6,502.49)	(96,318.97)	(2,231.17)	-	-	-	
300-48130-530	INT SPEC ASSESS & SPEC CHARGES	(1,086.09)	(1,347.28)	(2,436.37)	-	(765.73)	-	
300-48900-000	MISC REVENUES	-	-	-	-	-	(112,067.00)	(76,745.00)
300-49100-571	BOND PREMIUM	(61,880.89)	-	-	-	-	-	
300-49100-580	PROCEEDS FROM LONG-TERM DEBT	(14,260,000.00)	-	-	-	-	-	
300-49240-580	TRANS FROM CAPITAL PROJ FUNDS	-	(62,066.99)	-	-	-	-	
300-49241-580	TRANSFER FROM TIFS	(339,356.00)	(339,250.03)	(343,872.53)	(343,872.53)	-	(333,358.00)	(352,642.00)
300-49242-580	TRANSFER FROM STORMWATER	-	(18,836.99)	-	-	-	-	
300-49999-990	FUND BALANCE APPLIED	-	-	-	-	-	-	
300-58940-210	PROFESSIONAL SERVICES	3,567.50	3,067.50	2,000.00	1,000.00	5,367.50	3,500.00	3,500.00
300-58940-610	PRINCIPAL PAYMENT	1,306,282.45	14,968,747.52	1,366,358.50	1,366,358.50	1,691,190.02	1,549,031.00	1,666,797.00
300-58940-620	INTEREST PAYMENTS	156,991.75	908,097.36	862,603.06	862,603.06	926,591.26	864,195.00	882,749.00
300-58940-630	DEBT ISSUANCE COST	141,153.36	1,100.00	-	-	-	-	
		(14,334,941.43)	**13,860,794.11**	**(3,667.51)**	**0.03**	**2,622,383.05**	**(1.00)**	**-**

Capital Improvement Projects (borrowing/reserves)

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
400-42422-002	TRANSFER FROM OTHER	-	(3,460.00)	(61,447.61)	-	(13,640.08)	-	
400-43420-000	EXPENDITURE RESTRAINT GRANT	(59,107.07)	-	(61,785.47)	-	-	-	
400-43530-570	GRANTS/INCENTIVES/AID	-	-	(30,000.00)	-	-	-	(334,439.00)
400-46720-570	PARK LAND FEE	-	(5,122.44)	(123,579.18)	-	-	-	
400-48110-510	INT ON TEMP INVESTMENTS	(157,430.07)	(325,243.80)	(120,741.94)	-	-	-	
400-48110-570	INTEREST INCOME	(5,192.77)	(4,719.47)	(5,292.49)	-	(1,430.26)	-	
400-48300-570	SALE OF CITY PROPERTY	(236,058.05)	(99,118.50)	(39,704.53)	-	-	-	
400-48400-000	INSURANCE RECOVERIES	-	-	(2,343,773.98)	-	-	-	
400-48501-650	Donations	(741,795.00)	(248,709.95)	(39,900.00)	-	(1,000.00)	-	
400-49100-570	PROCEEDS FROM NOTES ISSUANCE	(13,731,060.50)	(1,060,000.00)	(1,915,000.00)	(1,743,997.00)	-	(998,685.00)	(996,350.00)
400-49100-571	BOND PREMIUM	(54,199.30)	(75,905.35)	(97,415.15)	-	-	-	
400-49200-570	TRANSFER FROM OTHER FUNDS	-	-	-	(68,000.00)	-	-	(669,000.00)
400-52200-821	Police Building Improvements	21,704.41	25,414.93	10,329.11	10,000.00	84,875.00	-	
400-52200-830	Police Vehicle Purchase	-	49,022.50	56,060.55	54,000.00	53,005.50	55,000.00	
400-52200-840	Police Equipment Purchase	1,138.00	125.00	28,932.03	25,000.00	63,560.22	67,685.00	
400-52220-821	EMS Building Improvements	-	919.20	16,005.00	50,000.00	135,463.36	70,000.00	
400-52220-830	EMS Vehicle Purchase	-	-	-	-	-	-	430,000.00
400-52220-840	EMS Equipment Purchase	-	-	-	18,000.00	-	-	
400-53300-802	PW Landscaping/Sidewalk Prog	105,387.44	3,136.65	29,829.10	100,000.00	16,658.95	25,000.00	100,000.00
400-53300-821	PW BUILDINGS AND GROUNDS	13,080.57	20,000.00	882.00	37,500.00	2,917.50	-	
400-53300-840	PW Equipment Purchase	476,982.50	265,944.93	79,287.49	345,000.00	38,591.42	-	270,000.00
400-54640-803	Cemetery Improvements		-	-	-	-	-	50,000.00
400-53300-860	PW Road Construction	55,309.52	399,278.45	738,825.61	702,497.00	311,023.05	441,000.00	945,259.00
400-54640-840	Cemetery Equipment Purchase	33,494.00	-	90,082.90	90,000.00	-	-	
400-55700-821	Library Building Improvements	-	31,880.00	175,988.66	-	352,294.66	20,000.00	
400-55700-840	Library Equipment Purchase	-	-	-	-	-	-	
400-55720-803	Park Improvements	2,248,391.39	1,015,830.87	201,534.77	80,000.00	87,310.32	60,000.00	125,000.00
400-55720-821	PARK BLDG IMPROVEMENTS	-	-	23,872.00	85,000.00	179,403.07	110,000.00	100,000.00
400-55720-840	PARK EQUIP PURCHASE	-	207,795.76	-	-	-	-	
400-55720-890	Park Planning & Mapping	-	-	39,454.82	65,000.00	10,228.87	-	
400-55730-803	POOL Improvements	6,967,366.51	1,548,073.22	274,162.48	-	275,360.14	-	
400-57960-810	DEBT ISSUANCE COSTS	-	36,307.71	60,895.14	-	-	-	
400-57960-821	City Hall Building Improvement	-	-	-	150,000.00	108,034.23	150,000.00	150,000.00
400-57960-830	CITY HALL BUILDING	23,446.51	3,494.27	65.14	-	-	-	25,000.00
400-57960-860	LIBRARY CAPITAL	1,585.67	5,361.10	-	-	-	-	17,000.00
400-57960-890	COMPREHENSIVE PLAN	4,696.25	-	-	-	-	-	73,500.00
400-58940-600	TRANSFER TO DEBT SERVICE	-	62,066.99	-	-	-	-	
400-58940-630	DEBT ISSUANCE COST	27,255.47	-	-	-	-	-	
		(5,005,004.52)	**1,852,372.07**	**(3,012,433.55)**	**-**	**1,702,655.95**	**-**	**285,970.00**

Capital Improvement Projects (Levy)

Account Numbers	Account Titles	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	FY 2026 Budget	FY 2027 Proposed
		12/31/2023	**12/31/2024**	**12/31/2025**	**12/31/2025**	**10/31/2026**	**12/31/2026**	**12/31/2027**
430-41110-570	PROPERTY TAX LEVY	(95,993.00)	(142,600.00)	(34,315.00)	(34,315.00)	-	(181,000.00)	(174,600.00)
430-42422-002	TRANSFER FROM OTHER	-	-	-	(40,000.00)	-	-	
430-43420-000	EXPENDITURE RESTRAINT GRANT	-	-	-	(61,785.47)	-	-	
430-48110-510	INT ON TEMP INVESTMENTS	(816.38)	-	-	-	-	-	
430-48300-570	SALE OF CITY PROPERTY	-	(5,787.00)	-	-	-	-	
430-52200-821	POLICE BUILDING IMPROVEMENTS	-	-	-	-	-	-	
430-52200-830	POLICE VEHICLE PURCHASE	65,868.14	900.00	-	-	-	-	
430-52200-840	LEVY POLICE EQUIPMENT	5,095.70	27,010.23	9,099.60	9,100.00	9,099.60	5,000.00	44,600.00
430-53300-802	LEVY SIDEWALK REPAIR/REPLACEME	-	-	-	-	-	75,000.00	50,000.00
430-53300-840	LEVY DPW EQUIPMENT	-	-	21,432.63	40,000.00	-	40,000.00	
430-54640-840	LEVY CEMETERY ROADS	15,641.13	39,591.53	36,821.36	40,000.00	-	-	
430-55720-803	LEVY PARK IMPROVEMENTS		-	-	-	5,645.66	61,000.00	80,000.00
430-55720-840	LEVY PARK EQUIP PURCHASE	4,290.00	16,546.00	17,000.00	17,000.00	-	-	
430-57960-833	LEVY CITY TECH & COMMUNICATION	-	-	-	30,000.00	-	-	
430-57960-840	LEVY CITY EQUIP PURCHASE	-	40,503.00	-	-	-	-	
		(5,914.41)	**(23,836.24)**	**50,038.59**	**(0.47)**	**14,745.26**	**-**	**-**

GOVERNMENT AND ADMINISTRATION

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Actual 10/31/2025	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
100-51010-110	COUNCIL SALARY	19,507	16,874	16,517	19,656	10,612	15,022	24,570	26,106
100-51010-150	COUNCIL FICA	1,555	1,291	1,264	1,504	921	1,259	1,880	1,880
100-51010-300	COUNCIL EXPENSES & SUPPLIES	4,885	5,734	5,369	4,500	5,836	7,010	5,000	5,000
100-51010-330	COUNCIL & COMM PROF DEV	-	2,270	3,603	5,000	1,111	1,111	5,000	5,000
100-51020-110	MAYOR SALARY & BENEFITS	4,158	4,158	4,158	4,158	3,119	4,505	4,914	5,221
100-51020-150	MAYOR FICA	318	318	318	318	239	345	376	376
100-51020-180	MAYOR EMPLOYEE APPRECIATION	-	-	-	-	-	-	-	2,000
100-51020-300	MAYOR EXPENSES	1,676	696	2,096	1,500	810	1,870	1,500	2,500
100-51040-210	LEGAL SERVICES	19,198	24,053	35,564	23,000	19,835	30,073	26,500	35,000
100-51050-300	CITY ADMIN EXPENSES	-	-	-	-	-	-	150	-
100-51090-210	ACCOUNTING/AUDITING	36,348	29,706	35,150	40,000	38,050	38,875	39,000	40,000
100-51100-210	ASSESSOR SERVICES	21,918	22,139	24,101	24,000	18,616	26,037	25,171	30,736
100-51100-310	ASSESSOR SUPPLIES	147	223	144	150	272	301	157	150
100-51110-110	FINANCE SALARY	108,409	119,827	132,596	147,570	105,810	145,163	146,355	194,655
100-51110-132	FINANCE DENTAL INSURANCE	1,960	2,216	2,390	2,787	1,853	2,665	3,010	3,251
100-51110-133	FINANCE HEALTH INSURANCE	27,883	36,622	43,371	48,501	35,237	48,008	51,165	72,291
100-51110-134	FINANCE INCOME CONTINUATION	-	-	-	610	-	-	610	610
100-51110-136	FINANCE LIFE INSURANCE	143	160	212	225	130	198	248	273
100-51110-138	FINANCE RETIREMENT	7,208	8,257	9,072	10,141	7,611	10,212	10,877	11,666
100-51110-150	FINANCE FICA	7,953	8,949	9,977	11,289	8,035	10,917	11,196	14,015
100-51110-180	RECOGNITION PROGRAM	920	198	665	605	-	665	605	650
100-51110-210	FINANCE PROFESSIONAL SERVICES	1,237	243	26,242	2,500	9,336	35,001	2,475	3,000
100-51110-250	FINANCE OFFICE EQUIP CONTRACTS	1,301	-	(10)	1,500	-	-	1,485	1,500
100-51110-251	FINANCE - IT MAINT & REPAIR	7,171	8,038	3,520	5,500	513	513	5,445	5,500
100-51110-252	FINANCE- IT EQUIP	10,194	1,003	5,473	3,000	107	2,183	2,970	2,980
100-51110-280	FINANCE CO TAX COLLECTION	1,920	1,927	1,752	2,100	1,858	1,858	2,079	2,080
100-51110-290	FINANCE PUBLISHING CONTRACT	6,843	6,730	5,704	10,000	2,657	3,925	7,000	7,000
100-51110-300	FINANCE ADMIN EXPENSE	20	1,077	3,119	900	7,063	6,977	1,000	1,500
100-51110-301	CONTINGENCY	-	-	109	8,000	-	-	8,000	77,109
100-51110-310	FINANCE OFFICE SUPPLIES & EXP	19,222	20,492	15,082	13,500	12,607	17,982	13,000	13,000
100-51110-330	FINANCE PROFESSIONAL DEV	9,758	12,459	9,326	14,000	7,103	10,232	13,000	15,000
100-51110-361	FINANCE COMMUNICATIONS	7,758	8,975	6,987	8,000	6,935	8,923	7,500	7,500
100-51110-370	FINANCE ELECTION EXPENSES	6,259	34,188	6,008	6,000	3,956	4,718	5,750	20,750
100-51110-512	FINANCE WORK COMP INS	136	234	322	600	268	450	750	938
100-51120-355	MUNICIPAL BUILDINGS	37,006	51,501	39,834	50,000	54,821	70,544	49,000	50,000

GOVERNMENT AND ADMINISTRATION

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Actual 10/31/2025	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
100-51140-150	CITIZEN COMMITTEE- FICA	236	254	223	360	217	217	300	300
100-51140-160	CITIZEN COMMITTEE STIPENDS	3,080	4,179	2,920	4,200	2,840	2,840	4,000	3,500
100-51140-210	COMMUNITY WEB PAGE	375	514	656	5,000	1,219	1,219	4,500	1,500
100-51140-220	MANUFACTURING ASSESSMENT FEE	844	865	-	1,000	-	-	1,000	1,000
100-51140-251	SOFTWARE MAINT AGREEMENT	6,566	3,285	12,435	10,000	2,056	5,844	13,000	16,000
100-51140-285	DOG & CAT EXPENSE	5,468	4,470	4,453	4,750	3,951	4,912	4,703	4,800
100-51140-380	CONVERT FARMLAND PENALTY DIST	-	-	-	-	-	-	-	-
100-51140-390	MISCELLANIOUS	113	65,502	32,538	-	225	32,320	-	-
100-51140-392	GEN PUBLIC RELATIONS & ADVOCAC	-	-	750	750	-	750	750	750
100-51140-505	WEIGHTS AND MEASURES	1,200	2,250	2,250	1,600	2,250	2,250	1,600	2,250
100-51140-510	PROPERTY INSURANCE	2,758	5,519	9,101	4,233	1,335	7,589	5,291	5,820
100-51140-511	VEHICLE INSURANCE	1,281	2,351	1,467	2,625	493	1,039	3,281	3,609
		394,931	**519,750**	**516,829**	**505,631**	**379,907**	**566,520**	**516,163**	**698,765**

FUND 100 REVENUES

Account Numbers	Account Titles	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2025 Budget	FY 2026 Current	12 Month Actual 10/31/2025	FY 2026 Budget	FY 2027 Proposed
		12/31/2023	**12/31/2024**	**12/31/2025**	**12/31/2025**	**10/31/2026**	**10/31/2026**	**12/31/2026**	**12/31/2027**
100-41110-000	GENERAL PROPERTY TAXES	(1,894,502)	(1,959,024)	(2,095,149)	(1,973,296)	-	-	(1,991,456)	(1,997,611)
100-41210-000	CONVERT FARMLAND TAX PENALTY	(277)	(111)	(275)	-	-	(275)	-	
100-41310-000	PYMT IN LIEU TAXES-MUN UTILITY	(401,960)	(410,818)	(441,806)	(415,000)	-	(441,806)	(415,000)	(415,000)
100-41320-000	PYMT IN LIEU TAXES-HOUSING AUT	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)
100-41800-000	INTEREST ON TAXES PP & RE	(2)	(37)	(1,420)	-	(69)	(126)	-	-
100-41810-000	REFUNDED TAX CHARGEBACK	-	-	(1,846)	-	-	-	-	-
100-43400-530	STATE AID GEN TRANSPORTATION	(311,478)	(356,868)	(281,352)	(375,464)	(310,847)	(310,847)	(414,708)	(444,583)
100-43410-000	SHARED REVENUE FROM STATE	(400,422)	(630,134)	(581,390)	(581,390)	(89,143)	(583,325)	(601,157)	(613,781)
100-43411-000	SHARED REVENUE-STATE ADJ.EMS	-	(10,106)	-	(7,500)	-	-	(7,500)	(7,500)
100-43420-000	OTHER STATE AID	(16,871)	(33,578)	(86,988)	(22,779)	(40,482)	(86,988)	(26,836)	(26,836)
100-43420-520	FIRE INS FROM STATE 2%	(24,750)	(27,750)	(31,793)	(25,000)	(32,339)	(32,339)	(26,500)	(26,500)
100-43430-000	STATE AID EXEMPT COMPUTERS	(4,503)	(5,460)	(5,460)	(5,460)	(5,460)	(5,460)	(5,460)	(5,460)
100-43520-520	POLICE-STATE AID	(12,350)	-	-	-	-	-	-	-
100-43530-530	STATE AID - CONNECTING STREET	(31,729)	(45,885)	(139,736)	(45,951)	(34,528)	(139,800)	(46,038)	(46,285)
100-43545-530	RECYCLING REVENUE FROM STATE	(17,174)	(17,281)	(17,239)	(17,100)	(17,236)	(17,236)	(17,100)	(17,100)
100-44110-510	LIQUOR & MALT BEVERAGE LIC	(10,660)	(10,584)	(10,590)	(9,500)	(9,671)	(9,671)	(10,500)	(10,500)
100-44111-510	OPERATORS/PROV LICENSE	(3,940)	(2,605)	(3,460)	(3,500)	(2,890)	(3,060)	(3,500)	(3,500)
100-44112-510	CIGARETTE LICENSE	(1,000)	(850)	(900)	(800)	(900)	(900)	(800)	(800)
100-44114-510	TELEVISION FRANCHISE	(46,599)	(41,425)	(39,113)	(40,000)	(17,081)	(25,946)	(40,000)	(40,000)
100-44115-510	WEIGHTS AND MEASURES	(1,200)	(2,250)	-	(1,600)	-	-	(1,600)	(1,600)
100-44120-510	ANIMAL PERMIT/LICENSE	(3,117)	(3,926)	(2,949)	(3,100)	(2,274)	(2,458)	(3,100)	(3,100)
100-44122-510	MISC LICENSES (SUNDRY)	(12,403)	(11,241)	(28,824)	(7,000)	(12,003)	(12,778)	(9,000)	(9,000)
100-44123-510	VEHICLE REGISTRATION FEE PD	512	33	841	(6,000)	(33,038)	(33,038)	(6,000)	(6,000)
100-44123-511	LOCAL VEHICLE REG FEE DOT	(180,458)	(218,143)	(208,233)	(196,000)	(122,499)	(184,762)	(200,000)	(200,000)
100-44300-520	BUILDING PERMITS	(58,457)	(59,113)	(138,322)	(35,000)	(43,001)	(51,653)	(60,000)	(60,000)
100-44300-530	ST OPEN/C&G/DRWY/TERACE/SHELTR	(23,645)	(3,310)	(13,654)	(3,500)	(7,348)	(11,872)	(7,500)	(7,500)
100-44400-560	ZONING PERMITS & FEES	(6,320)	(54,238)	(5,116)	(5,000)	(9,626)	(10,426)	(7,500)	(7,500)
100-45110-520	COURT PENALTIES & COSTS	(85,833)	(64,183)	(67,465)	(65,000)	(51,481)	(64,508)	(70,000)	(70,000)
100-45130-520	PARKING VIOLATIONS	(15,144)	(7,000)	(7,098)	(13,000)	(5,311)	(6,729)	(12,000)	(12,000)
100-46110-510	RECORD SEARCH/COPY REVENUE	(7,923)	(7,959)	(6,676)	(7,000)	(6,925)	(8,250)	(7,000)	(7,000)
100-46111-510	LICENSE PUBLICATION FEES	(285)	(1,745)	(1,800)	(285)	(1,500)	(1,500)	(500)	(500)
100-46123-510	VEHICLE REGIST AGENT FEE	(2,571)	(3,076)	(6,568)	(3,000)	(4,820)	(5,981)	(4,500)	(4,500)
100-46210-520	RECORDS REQUESTS /MISC REVENUE	(1,528)	(1,808)	(727)	(1,500)	(1,051)	(1,129)	(1,500)	(1,500)
100-46210-530	REIMBURSEMENTS	(514)	(2,400)	(8,670)	-	-	(2,880)	-	-
100-46330-520	PARKING FEES	(57)	(341)	(578)	-	(626)	(906)	(250)	(250)
100-46420-530	REF/RECYC SPEC CHARGE REVENUE	(402,112)	(415,013)	(419,102)	(420,000)	-	-	(420,000)	(420,000)

FUND 100 REVENUES

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 10/31/2026	12 Month Actual 10/31/2025 10/31/2026	FY 2026 Budget 12/31/2026	FY 2027 Proposed 12/31/2027
100-46721-550	PICNIC TABLE REVENUE	-	(20)	-	-	-	-	-	-
100-46722-550	PARK SHELTER RENTAL REVENUE	(2,275)	(2,195)	(3,160)	(2,000)	(5,329)	(5,399)	(3,000)	(3,000)
100-46723-550	TAXABLE CONCESSION REV	(6,917)	(52,817)	(53,331)	(40,000)	(40,905)	(40,905)	(52,000)	(52,000)
100-46750-550	AQUATIC CENTER REVENUE	(7,527)	(9,219)	(34,835)	(8,000)	(9,205)	(18,458)	(7,000)	(7,000)
100-46751-550	TAXABLE AQUATIC CENTER REVENUE	(30,511)	(204,919)	(193,357)	(182,000)	(180,730)	(180,730)	(191,000)	(191,000)
100-46753-550	BASEBALL REVENUE-YOUTH	(7,584)	(7,240)	(5,820)	(7,000)	(3,875)	(3,875)	(7,000)	(7,000)
100-46757-550	ATHLETIC FIELD RENTAL-NONYOUTH	-	(770)	(825)	-	(25)	(25)	-	-
100-46758-550	PRESSBOX/CONCESSION/SCOREBOX	-	(660)	-	-	-	-	-	-
100-46810-560	TREE REFORESTATION REVENUE	(1,040)	(540)	(720)	(1,200)	(540)	(540)	(900)	(900)
100-46882-100	ANNEX TAX COLLECTION	(1,105)	1,105	-	-	-	-	-	-
100-48030-512	INSUR DIVIDEND/AUDIT ADJ-COURT	(4)	(5)	-	-	-	-	-	-
100-48110-510	INT ON TEMP INVESTMENTS	(132,073)	(187,063)	(281,595)	(73,000)	(333,088)	(419,510)	(110,000)	(350,000)
100-48130-530	INT ON SPEC ASSESS/SPEC CHRGS	(357)	(19)	-	-	-	-	-	-
100-48140-512	INSUR DIVIDEND/AUDIT ADJ-GEN	(30)	(32)	(5,538)	-	(5,624)	(11,162)	-	-
100-48200-510	RENT OF CITY PROPERTY	(42,500)	(43,675)	(47,199)	(77,171)	(1,178)	(1,178)	(75,500)	(75,500)
100-48210-510	SALE OF CITY PROPERTY	(1,691)	(1,828)	-	(1,600)	-	(71,325)	(1,600)	(57,165)
100-48200-512	INSUR DIVIDEND/AUDIT ADJ-POLIC	(1,691)	(1,828)	-	(1,600)	-	-	(1,600)	(1,600)
100-48201-512	INSUR DIVIDEND/AUDIT ADJ-PT PO	(157)	(130)	-	(150)	-	-	(150)	(150)
100-48300-512	INSUR DIVIDEND/AUDIT ADJ-DPW	(563)	(591)	-	(560)	-	-	(560)	(560)
100-48310-512	INSUR DIVIDEND/AUDIT ADJ-RECYC	(215)	(212)	-	(215)	-	-	(215)	(215)
100-48320-512	INSUR DIVIDEND/AUDIT ADJ-PARK	(166)	(183)	-	(165)	-	-	(165)	(165)
100-48330-512	INSUR DIVIDEND/AUDIT ADJ-CDEV	(11)	(12)	-	-	-	-	-	-
100-48501-000	POLICE DEPT DONATIONS	-	-	-	-	(2,025)	(2,025)	-	-
100-48502-000	POOL/PARK DONATIONS	-	-	(201,004)	-	(59,880)	(60,880)	-	-
100-48720-512	INSUR DIVIDEND/AUDIT ADJ-PARK	(229)	(240)	-	(230)	-	-	(230)	(230)
100-48725-512	INSUR DIVIDEND/AUDIT ADJ-PK ST	(18)	(18)	-	-	-	-	-	-
100-48730-512	INSUR DIVIDEND/AUDIT ADJ-POOL	(165)	(171)	-	(160)	-	-	(160)	(160)
100-48750-512	INSUR DIVIDEND/AUDIT ADJ-YOUTH	(4)	(4)	-	-	-	-	-	-
100-48900-530	PUBLIC WORKS REVENUE	(14,223)	(3,863)	(3,143)	(10,000)	(417)	(417)	(3,000)	(3,000)
100-48900-550	MISC REVENUE (GF)	(37,246)	-	(3,909)	(2,000)	(1,059)	(1,809)	(2,000)	(2,000)
100-48901-550	YOUTH CENTER REVENUE	(4,525)	(700)	(36)	-	-	(36)	-	-
100-49950-410	TID TRANSFERS	(13,000)	-	-	(23,800)	-	-	(19,050)	(19,050)
100-49999-990	FUND BALANCE APPLIED	-	-	-	-	-	-	-	-
		(4,288,399)	**(4,929,378)**	**(5,491,232)**	**(4,723,877)**	**(1,509,327)**	**(2,878,223)**	**(4,895,435)**	**(5,239,901)**

Apportioned Levy

	2027	2026	
Government	$ 698,764.56	$ 516,163.00	$ 182,601.56
Municipal Court	$ 82,437.10	$ 66,275.00	$ 16,162.10
Police	$ 1,814,572.05	$ 1,777,960.00	$ 36,612.05
Fire District / Building Inspection	$ 449,565.00	$ 476,957.00	$ (27,392.00)
Public Works	$ 1,357,102.28	$ 1,307,298.00	$ 49,804.28
Health & Human Services	$ 45,150.00	$ 72,988.00	$ (27,838.00)
Parks and Recreation	$ 595,938.20	$ 518,629.00	$ 77,309.20
Economic Development	$ 196,371.99	$ 175,737.00	$ 20,634.99
EMS Levy	$ 174,221.41	$ 160,652.00	$ 13,569.41
Library Levy	$ 368,756.00	$ 344,384.00	$ 24,372.00
Cemetery Levy	$ 118,785.08	$ 106,631.00	$ 12,154.08
Debt Service	$ 2,123,659.00	$ 1,971,302.00	$ 152,357.00
CIP	$ 174,600.00	$ 181,000.00	$ (6,400.00)
Levy Eligible Expenses	$ 8,199,922.69	$ 7,675,976.00	$ 523,946.69

	General Levy	Debt Levy
Assessed Value	$ 622,005,200	$ 622,005,200
Levy	$ (4.5561899)	$ (3.41421)
Levy Revenue	(2,833,974)	$ (2,123,659)
Other Revenues	$ (3,242,290)	$ -
	$ (6,076,264)	$ (2,123,659)
Expense	$ 6,076,264	$ 2,123,659
	$ -	$ -
Less City TID Contribution	$ 182,978	
Final Balance	$ 182,978	

	Rate per $1,000	Exp Cuts/Rev Gaps
Current Mill Rate Need	**$ (8.264579)**	$ -
	$ (7.970404)	
Previous Years Mill Rate	$ (8.151847)	

$300,000 home 2027 budget	**$ 2,479.37**
$300,000 home 2026 budget	**$ 2,445.55**
Increase on a $300,000 home	**$ 33.82**