

RESOLUTION #2024-24

CITY OF EVANSVILLE

**RESOLUTION ADOPTING 2025 OPERATING AND
CAPITAL BUDGETS AND SETTING TAX LEVIES**

WHEREAS, annually the City of Evansville must present to the public its annual budget, and

WHEREAS, department heads and staff have presented their requested budgets for operations and capital, and

WHEREAS, the Finance and Labor Relations Committee has reviewed these requests and has made adjustments to best meet legal requirements on taxation, service needs and policy goals.

NOW, THEREFORE, BE IT RESOLVED, the City of Evansville shall appropriate the funds necessary for the operation of the government of the City of Evansville.

NOW, THEREFORE, BE IT RESOLVED, the City of Evansville Electric utility shall spend \$811,179.82 in addition to the approved Electric budget pursuant to Public Service Commission rate case approval.

NOW, THEREFORE, BE IT FURTHER RESOLVED hereby appropriated out of the receipts of the City of Evansville for the Year 2025, including moneys received from the general property tax levy, to the various purposes set forth in the budget attached hereto for the purposes stated, the following amounts:

Summary of 2025 Budget & Tax Levies				
Fund	Levy	Total Revenues Including Levy	Total Expend. Includes Levy	Fund Balance Applied
Capital Projects	\$ 34,315	\$ 1,811,997	\$ 1,811,997	0
Cemetery	\$ 96,339	\$ 145,339	\$ 185,339	40,000
Debt Service	\$ 1,886,089	\$ 2,229,962	\$ 2,229,962	0
EMS	\$ 158,001	\$ 948,340	\$ 1,016,340	68,000
General Fund	\$ 2,095,149	\$ 4,844,130	\$ 4,844,130	0
Tourism	\$ -	\$ 23,000	\$ 52,090	\$ 29,090
Library	\$ 335,994	\$ 444,530	\$ 468,709	\$ 24,179
Stormwater	\$ -	\$ 1,115,330	\$ 1,112,767	\$ (2,562)
TID #5	\$ -	\$ 375,292	\$ 176,913	\$ (198,379)
TID #6	\$ -	\$ 154,751	\$ 122,292	\$ (32,459)
TID #8	\$ -	\$ 60,505	\$ 60,112	\$ (393)
TID #9		\$ 33,733	\$ 2,100	\$ (31,633)
Housing Fund	\$ -	\$ 4,000	\$ 150,000	\$ 146,000
Wastewater	\$ -	\$ 3,059,255	\$ 3,059,240	\$ (15)
Water	\$ -	\$ 4,369,467	\$ 4,513,575	\$ 144,108
Electric	\$ -	\$ 11,008,248	\$ 11,310,098	\$ 301,850
TOTAL	\$ 4,605,887	\$ 30,627,878	\$ 31,115,664	\$ 487,786

General Fund Summary

Revenues		Expenditures	
Taxes	\$ (2,513,449)	General Government	\$ 592,896
Intergovernmental	\$ (1,080,645)	Public Safety	\$ 2,227,281
Licenses & Permits	\$ (311,000)	Public Works	\$ 1,265,662
Fines, Forfeit. & Penalties	\$ (78,000)	Parks & Recreation	\$ 484,912
Public Charges for Service	\$ (671,985)	Conserv. & Devel	\$ 180,349
Miscellaneous Revenues	\$ (189,051)	Health & Human Serv.	\$ 93,029
Fund Balance Applied			
TOTAL	\$ (4,844,130)	TOTAL	\$ 4,844,130

NOW, THEREFORE, BE IT FURTHER RESOLVED, the assessed valuation is \$596,378,100, hereby levying a city tax of \$7.723099 upon each one-thousand dollars of taxable property within the City of Evansville as returned by the assessor in the year 2024 for uses and purposes set forth in said budget.

NOW, THEREFORE, BE IT FURTHER RESOLVED, the governing body of the City of Evansville, Wisconsin, authorizes and directs the City Clerk to apply the tax upon the current tax roll of the City of Evansville.

NOW, THEREFORE, BE IT FURTHER RESOLVED, this resolution shall take effect and be in force from and after its passage and publication as provided by law.

Adopted this 12th day of November, 2024.

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
100-41110-000	GENERAL PROPERTY TAXES	1,894,502	1,959,024	2,095,149
100-41210-000	CONVERT FARMLAND TAX PENALTY	277		
100-41310-000	PYMT IN LIEU TAXES-MUN UTILITY	401,960	425,000	415,000
100-41320-000	PYMT IN LIEU TAXES-HOUSING AUT	3,300	3,300	3,300
100-41800-000	INTEREST ON TAXES PP & RE	2		
Total GENERAL FUND:		2,300,041	2,387,324	2,513,449
100-43400-530	STATE AID GEN TRANSPORTATION	311,478	356,815	375,464
100-43410-000	SHARED REVENUE FROM STATE	400,422	568,370	581,390
100-43411-000	SHARED REVENUE-STATE ADJ.EMS		7,500	7,500
100-43420-000	OTHER STATE AID	16,871	17,779	22,779
100-43420-520	FIRE INS FROM STATE 2%	24,750	21,000	25,000
100-43430-000	STATE AID EXEMPT COMPUTERS	4,503	4,503	5,460
100-43520-520	POLICE-STATE AID	12,350		
100-43530-530	STATE AID - CONNECTING STREET	31,729	39,189	45,951
100-43545-530	RECYCLING REVENUE FROM STATE	17,174	17,000	17,100
Total GENERAL FUND:		819,277	1,032,155	1,080,645
100-44110-510	LIQUOR & MALT BEVERAGE LIC	10,660	9,000	9,500
100-44111-510	OPERATORS/PROV LICENSE	3,940	2,500	3,500
100-44112-510	CIGARETTE LICENSE	1,000	700	800
100-44114-510	TELEVISION FRANCHISE	46,599	28,000	40,000
100-44115-510	WEIGHTS AND MEASURES	1,200	1,600	1,600
100-44120-510	ANIMAL PERMIT/LICENSE	3,117	3,000	3,100
100-44122-510	MISC LICENSES (SUNDRY)	12,403	4,000	7,000
100-44123-510	VEHICLE REGISTRATION FEE PD	-512		6,000
100-44123-511	LOCAL VEHICLE REG FEE DOT	180,458	196,000	196,000
100-44300-520	BUILDING PERMITS	58,457	47,000	35,000
100-44300-530	ST OPEN/C&G/DRWY/TERACE PERMIT	23,645	3,500	3,500
100-44400-560	ZONING PERMITS & FEES	6,320	4,300	5,000
Total GENERAL FUND:		347,287	299,600	311,000
100-45110-520	COURT PENALTIES & COSTS	85,833	65,000	65,000
100-45130-520	PARKING VIOLATIONS	15,144	11,000	13,000
Total GENERAL FUND:		100,977	76,000	78,000
100-46110-510	RECORD SEARCH/COPY REVENUE	7,923	3,600	7,000
100-46111-510	LICENSE PUBLICATION FEES	285	255	285
100-46123-510	VEHICLE REGIST AGENT FEE	2,571	4,000	3,000
100-46210-520	PD VEH INSPEC & MISC REVENUE	1,528	1,200	1,500
100-46210-530	REIMBURSEMENTS	514		
100-46330-520	PARKING FEES	57		
100-46420-530	REF/RECYC SPEC CHARGE REVENUE	402,112	417,654	420,000
100-46722-550	PARK SHELTER RENTAL REVENUE	2,275	2,200	2,000
100-46723-550	TAXABLE CONCESSION REV	6,917	8,000	40,000
100-46750-550	AQUATIC CENTER REVENUE	7,527	9,000	8,000
100-46751-550	TAXABLE AQUATIC CENTER REVENUE	30,511	34,000	182,000
100-46753-550	BASEBALL REVENUE-YOUTH	7,584	6,000	7,000
100-46810-560	TREE REFORESTATION REVENUE	1,040	1,600	1,200

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
Total GENERAL FUND:		470,844	487,509	671,985
100-48030-512	INSUR DIVIDEND/AUDIT ADJ-COURT	4		
100-48110-510	INT ON TEMP INVESTMENTS	132,073	98,000	73,000
100-48130-530	INT ON SPEC ASSESS/SPEC CHRGS	357		
100-48140-512	INSUR DIVIDEND/AUDIT ADJ-GEN	30		
100-48200-510	RENT OF CITY PROPERTY	42,500	44,171	77,171
100-48200-512	INSUR DIVIDEND/AUDIT ADJ-POLIC	1,691	1,600	1,600
100-48201-512	INSUR DIVIDEND/AUDIT ADJ-PT PO	157	150	150
100-48300-512	INSUR DIVIDEND/AUDIT ADJ-DPW	563	560	560
100-48310-512	INSUR DIVIDEND/AUDIT ADJ-RECYC	215	215	215
100-48320-512	INSUR DIVIDEND/AUDIT ADJ-PARK	166	165	165
100-48330-512	INSUR DIVIDEND/AUDIT ADJ-CDEV	11		
100-48502-000	POOL/PARK DONATIONS			
100-48720-512	INSUR DIVIDEND/AUDIT ADJ-PARK	229	200	230
100-48725-512	INSUR DIVIDEND/AUDIT ADJ-PK ST	18		
100-48730-512	INSUR DIVIDEND/AUDIT ADJ-POOL	165	160	160
100-48750-512	INSUR DIVIDEND/AUDIT ADJ-YOUTH	4		
100-48900-530	PUBLIC WORKS REVENUE	14,223	3,000	10,000
100-48900-550	MISC REVENUE (GF)	37,246	500	2,000
100-48901-550	YOUTH CENTER REVENUE	4,525	4,500	
Total GENERAL FUND:		234,177	153,221	165,251
100-49950-410	TID TRANSFERS	13,000	12,550	23,800
Total GENERAL FUND:		13,000	12,550	23,800
100-51010-110	COUNCIL SALARY	19,507	19,656	19,656
100-51010-150	COUNCIL FICA	1,555	1,504	1,504
100-51010-300	COUNCIL EXPENSES & SUPPLIES	4,885	6,000	4,500
100-51010-330	COUNCIL & COMM PROF DEV		10,000	5,000
Total GENERAL FUND:		25,947	37,160	30,660
100-51020-110	MAYOR SALARY & BENEFITS	4,158	4,158	4,158
100-51020-150	MAYOR FICA	318	318	318
100-51020-300	MAYOR EXPENSES	1,676	1,500	1,500
Total GENERAL FUND:		6,152	5,976	5,976
100-51030-110	MUNI COURT SALARY	28,856	30,432	31,755
100-51030-134	MUNI COURT INCOME CONTINUATION		53	55
100-51030-136	MUNICIPAL COURT LIFE INS	134	85	92
100-51030-138	MUNICIPAL COURT RETIREMENT	807	853	889
100-51030-150	MUNICIPAL COURT FICA	2,208	2,328	2,429
100-51030-251	COURT IT MAINT & REPAIR	7,837	5,500	4,000
100-51030-252	COURT- IT EQUIP			500
100-51030-281	MUNI COURT FINES/ASSESS	23,874	18,500	22,000
100-51030-300	MUNICIPAL COURT EXPENSES	4,044	3,900	2,900
100-51030-305	MUNICIPAL JUDICIAL SUBSTITUTE		300	300
100-51030-511	MUNI COURT LIABILITY INSURANCE	123	275	289

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
100-51030-512	MUNI COURT WORKERS COMP INS	20	65	56
Total GENERAL FUND:		67,904	62,291	65,265
100-51040-210	LEGAL SERVICES	19,198	20,000	23,000
100-51040-215	LEGAL SERVICES MUNI COURT	24,584	22,000	22,000
Total GENERAL FUND:		43,782	42,000	45,000
100-51090-210	ACCOUNTING/AUDITING	36,348	43,000	40,000
Total GENERAL FUND:		36,348	43,000	40,000
100-51100-210	ASSESSOR SERVICES	21,918	22,500	24,000
100-51100-310	ASSESSOR SUPPLIES	147	150	150
Total GENERAL FUND:		22,066	22,650	24,150
100-51110-110	FINANCE SALARY	108,409	133,762	147,570
100-51110-132	FINANCE DENTAL INSURANCE	1,960	2,411	2,787
100-51110-133	FINANCE HEALTH INSURANCE	27,883	40,370	48,501
100-51110-134	FINANCE INCOME CONTINUATION		552	610
100-51110-136	FINANCE LIFE INSURANCE	143	213	225
100-51110-138	FINANCE RETIREMENT	7,208	9,119	10,141
100-51110-150	FINANCE FICA	7,953	10,233	11,289
100-51110-180	RECOGNITION PROGRAM	920	605	605
100-51110-210	FINANCE PROFESSIONAL SERVICES	1,237	2,500	2,500
100-51110-250	FINANCE OFFICE EQUIP CONTRACTS	1,301	1,200	1,500
100-51110-251	FINANCE - IT MAINT & REPAIR	7,171	5,200	5,500
100-51110-252	FINANCE- IT EQUIP	10,194	3,000	3,000
100-51110-280	FINANCE CO TAX COLLECTION	1,920	2,000	2,100
100-51110-290	FINANCE PUBLISHING CONTRACT	6,843	9,000	10,000
100-51110-300	FINANCE ADMIN EXPENSE	20	900	900
100-51110-301	CONTINGENCY		2,000	8,000
100-51110-310	FINANCE OFFICE SUPPLIES & EXP	19,222	15,000	13,500
100-51110-330	FINANCE PROFESSIONAL DEV	9,758	15,000	14,000
100-51110-361	FINANCE COMMUNICATIONS	7,758	6,500	8,000
100-51110-370	FINANCE ELECTION EXPENSES	6,259	31,484	6,000
100-51110-512	FINANCE WORK COMP INS	136	334	600
Total GENERAL FUND:		226,293	291,382	297,328
100-51120-355	MUNICIPAL BUILDINGS	37,006	50,000	50,000
Total GENERAL FUND:		37,006	50,000	50,000
100-51140-150	CITIZEN COMMITTEE- FICA	236	360	360
100-51140-160	CITIZEN COMMITTEE STIPENDS	3,080	4,000	4,200
100-51140-210	COMMUNITY WEB PAGE	375	5,000	5,000
100-51140-220	MANUFACTURING ASSESSMENT FEE	844	1,000	1,000
100-51140-251	SOFTWARE MAINT AGREEMENT	6,566	9,000	10,000
100-51140-285	DOG & CAT EXPENSE	5,468	4,750	4,750
100-51140-390	MISCELLANIOUS	113		

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
100-51140-392	GEN PUBLIC RELATIONS & ADVOCAC		750	750
100-51140-505	WEIGHTS AND MEASURES	1,200	1,600	1,600
100-51140-510	PROPERTY INSURANCE	2,758	3,100	4,233
100-51140-511	LIABILITY INSURANCE	1,281	2,500	2,625
Total GENERAL FUND:		21,921	32,060	34,518
100-52200-110	POLICE SALARY	868,681	944,744	994,246
100-52200-131	POLICE CLOTHING ALLOW		11,000	11,000
100-52200-132	POLICE DENTAL INS	12,447	14,522	15,649
100-52200-133	POLICE HEALTH INS	178,843	272,749	306,647
100-52200-134	POLICE INCOME CONT		4,053	4,265
100-52200-136	POLICE LIFE INS	1,297	1,283	1,340
100-52200-138	POLICE RETIREMENT	111,504	130,569	137,459
100-52200-150	POLICE FICA	64,667	72,273	76,060
100-52200-180	RECOGNITION PROGRAM POLICE	94	770	770
100-52200-205	Investigative Expenses	209	1,500	1,000
100-52200-210	PROFESSIONAL SERVICES	8,733	9,000	9,000
100-52200-251	POLICE - IT MAINT & REPAIR	16,946	13,500	10,500
100-52200-252	POLICE- IT EQUIP	1,539	6,000	4,000
100-52200-260	ACCREDITATION	2,660	1,000	2,600
100-52200-290	POLICE 911 SERVICE	1,795	2,700	2,200
100-52200-310	POLICE OFFICE SUPPLIES	18,504	10,000	11,000
100-52200-330	POLICE PROFESSIONAL DEV	5,912	11,500	8,500
100-52200-331	POLICE AMMUNITION	2,213	3,500	3,000
100-52200-340	POLICE EQUIPMENT	5,600	9,100	7,100
100-52200-342	POLICE COMMISSION	206	500	250
100-52200-343	POLICE VEHICLE FUEL	5,634	14,000	15,500
100-52200-350	POLICE EQUIP MAINTENANCE	8,863	8,000	8,000
100-52200-355	POLICE BLDG MAINT	5,386	6,000	5,500
100-52200-360	POLICE BLDG UTILITIES EXPENSE	13,211	11,889	13,000
100-52200-361	POLICE COMMUNICATIONS	19,132	8,700	8,800
100-52200-380	POLICE BODY ARMOR	1,292	2,000	2,000
100-52200-390	POLICE MISCELLANIOUS	279	500	400
100-52200-392	POLICE PUBLIC RELATIONS	895	1,000	900
100-52200-510	POLICE PROPERTY INSURANCE	2,646	1,800	2,911
100-52200-511	POLICE LIABILITY INSURANCE	2,628	3,100	3,255
100-52200-512	POLICE WORKERS COMP INSURANCE	7,806	19,266	23,279
Total GENERAL FUND:		1,369,626	1,596,518	1,690,129
100-52210-209	FIRE DISTRICT CONTRIB-INTERGOV	24,750	23,000	26,000
100-52210-210	FIRE DISTRICT CONTRIBUTION	286,613	290,585	318,064
Total GENERAL FUND:		311,363	313,585	344,064
100-52230-110	PT - POLICE SALARY	51,343	48,800	50,871
100-52230-132	PT - POLICE DENTAL INS	235	235	245
100-52230-133	PT - POLICE HEALTH INS	4,501	5,192	5,867
100-52230-134	PT - POLICE INCOME CONTINUATIO		104	109
100-52230-136	PT - POLICE LIFE INS	12	72	73
100-52230-138	PT - POLICE RETIREMENT	2,136	4,462	4,659
100-52230-150	PT - POLICE FICA	3,913	3,733	3,892

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
100-52230-512	PT - POLICE WORK COMP INS	610	639	769
Total GENERAL FUND:		62,751	63,238	66,484
100-52240-110	BLDG INSPECTOR SALARY	51,101	69,274	76,161
100-52240-132	BLDG INSP DENTAL INS	251	377	392
100-52240-133	BLDG INSP HEALTH INS	4,809	8,307	23,062
100-52240-134	BLDG INSP INCOME CONT		298	327
100-52240-136	BLDG INSP LIFE INS	256	457	508
100-52240-138	BLDG INSP RETIREMENT	3,072	4,780	5,293
100-52240-150	BLDG INSP FICA	3,431	5,299	5,826
100-52240-210	BLDG INSP - PROFESSIONAL SERVI		2,500	1,500
100-52240-251	BLDG INSP - IT MAINT & REPAIR	1,274	1,000	1,500
100-52240-252	BLDG INSP- IT EQUIP	6,123	2,500	2,000
100-52240-300	BLDG INSP - MISC EXP	4,361	4,000	2,000
100-52240-330	BLDG INSP PROFESSIONAL DEVL	1,349	5,000	4,000
100-52240-361	BLDG INSP - COMMUNICATIONS	1,901	1,500	1,500
100-52240-512	BLDG INSP WORK COMP INS	777	1,990	2,533
Total GENERAL FUND:		78,704	107,282	126,603
100-53300-110	PW SALARY	180,747	213,538	229,683
100-53300-130	PW SAFETY AND PPE	2,494	2,800	2,900
100-53300-131	PW CLOTHING ALLOWANCE	433	1,500	1,500
100-53300-132	PW DENTAL INS	4,441	4,112	4,434
100-53300-133	PW HEALTH INS	50,944	63,781	73,642
100-53300-134	PW INCOME CONT		918	988
100-53300-136	PW LIFE INS	250	228	243
100-53300-138	PW RETIREMENT	11,577	14,734	15,963
100-53300-150	PW FICA	13,638	16,336	17,571
100-53300-180	RECOGNITION PROGRAM PUBLIC WOR	489	330	330
100-53300-210	PROFESSIONAL SERVICES	2,295	1,500	1,200
100-53300-251	PW - IT MAINT & REPAIR	150	500	500
100-53300-252	PW - IT EQUIP	1,198	1,000	1,000
100-53300-280	PW DRUG & ALCOHOL TESTING	380	650	650
100-53300-300	PW STREET MAINT& REPAIRS	24,757	51,000	47,000
100-53300-301	STREET TREE REMOVAL	6,507	13,000	10,000
100-53300-302	DE-ICING MATERIALS	36,475	35,000	40,000
100-53300-303	DMV REGISTRATION USEAGE	187,805	196,000	196,000
100-53300-310	PW OFFICE SUPPLIES & EXP	2,235	2,500	2,500
100-53300-330	PW PROFESSIONAL DEVL	8,410	12,000	10,000
100-53300-340	PW - TOOLS & EQUIP	1,241	2,000	2,000
100-53300-343	PW VEHICLE FUEL	21,023	22,000	24,000
100-53300-355	PW BLDG MAINT & SUPPLIES	3,443	6,500	6,500
100-53300-360	PW BLDG UTILITIES EXP-HEAT, W	17,343	14,000	16,500
100-53300-361	PW COMMUNICATIONS	5,029	4,000	5,000
100-53300-390	PW MISC EXPENSE	1,096	750	900
100-53300-510	PW PROPERTY INSURANCE	4,761	6,300	6,300
100-53300-511	PW LIABILITY INSURANCE	5,824	7,700	7,700
100-53300-512	PW WORKERS COMP INSURANCE	2,549	5,935	7,392
100-53300-891	PW MAPPING	2,263	2,500	500

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
Total GENERAL FUND:		599,796	703,112	732,896
100-53310-110	RECYCLING SALARY	84,355	75,658	79,975
100-53310-132	RECYCLING DENTAL INS	1,731	1,247	1,345
100-53310-133	RECYCLING HEALTH INS	22,972	19,169	21,661
100-53310-134	RECYCLING INCOME CONT		251	267
100-53310-136	RECYCLING LIFE INS	77	64	68
100-53310-138	RECYCLING RETIREMENT	5,051	4,032	4,319
100-53310-150	RECYCLING FICA	6,336	5,788	6,118
100-53310-290	Recycling & Refuse Collection	278,513	290,795	315,000
100-53310-300	RECYCLING EXPENSE	506	500	500
100-53310-310	RECYCLING ADVERT & PROMOTIONS		500	500
100-53310-512	RECYCLING WORK COMP INS	936	1,871	2,287
Total GENERAL FUND:		400,477	399,874	432,041
100-53420-300	PW FLEET MAINTENANCE	34,686	24,000	30,000
Total GENERAL FUND:		34,686	24,000	30,000
100-53470-300	PW STREET LIGHTING EXP	77,086	69,000	70,725
Total GENERAL FUND:		77,086	69,000	70,725
100-54600-720	AWARE AGENCY	10,000	13,000	12,200
100-54600-721	CREEKSIDE MEMBERSHIP		150	150
100-54600-722	BASE PROGRAM		1,000	1,000
Total GENERAL FUND:		10,000	14,150	13,350
100-54620-210	SENIOR CITIZENS PROGRAM	6,675	4,500	4,500
100-54620-212	SENIOR TRANS & SERVICES	22,585	23,110	23,110
Total GENERAL FUND:		29,260	27,610	27,610
100-55720-110	PARK MAINT SALARY	74,801	77,253	89,207
100-55720-131	PARK MAINT CLOTHING ALLOW		300	300
100-55720-132	PARK MAINT DENTAL INS	1,824	1,721	1,861
100-55720-133	PARK MAINT HEALTH INS	22,145	25,511	28,827
100-55720-134	PARK MAINT INCOME CONT		270	279
100-55720-136	PARK MAINT LIFE INS	377	106	109
100-55720-138	PARK MAINT RETIREMENT	4,373	4,328	4,512
100-55720-150	PARK MAINT FICA	5,506	5,910	6,824
100-55720-180	RECOGNICTION PROGRAM PARKS		55	55
100-55720-300	PARK MAINT EXPENSES	21,403	21,000	22,000
100-55720-320	LAKE LEOTA FISH STOCKING	5,007	5,000	5,000
100-55720-330	PARKS PROFESSIONAL DEVL		500	500
100-55720-343	PARKS FUEL	1,847	3,200	3,200
100-55720-351	PARKS - IT MAINT AND REPAIR		500	300
100-55720-352	PARKS - IT EQUIP	6	200	200
100-55720-360	PARK UTILITIES EXPENSE	29,282	11,000	45,000
100-55720-361	PARKS COMMUNICATION EXPENSE	583	750	650

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
100-55720-362	BALLFIELD LIGHTING EXP	12,196	4,000	3,000
100-55720-510	PARK PROPERTY INSURANCE	2,342	3,500	4,500
100-55720-511	PARK LIABILITY INSURANCE	328	625	625
100-55720-512	PARK WORKERS COMP INSURANCE	1,034	2,219	2,967
100-55720-720	CITY CELEBRATION/EVENTS		1,000	1,000
Total GENERAL FUND:		183,055	168,948	220,919
100-55730-110	SWIMMING POOL SALARY	42,035	58,064	108,135
100-55730-150	SWIMMING POOL FICA	3,221	4,442	8,272
100-55730-300	SWIMMING POOL EXPENSES	25,801	25,000	65,000
100-55730-350	POOL/PARK STORE MAINT EXPENSES	2,756	6,000	2,000
100-55730-510	SWIMMING POOL PROPERTY INS	423	900	6,000
100-55730-511	POOL LIABILITY INSURANCE	643	1,400	2,000
100-55730-512	POOL WORKERS COMP INSURANCE	739	1,668	3,597
Total GENERAL FUND:		75,617	97,473	195,005
100-55740-110	PARK STORE SALARY	3,956	6,225	9,000
100-55740-150	PARK STORE FICA	303	476	688
100-55740-300	PARK STORE EXPENSES	11,816	15,000	50,000
100-55740-512	PARK STORE WORK COMP INS	79	179	299
Total GENERAL FUND:		16,154	21,881	59,988
100-55750-110	YOUTH CENTER SALARY	15,703	34,889	36,509
100-55750-150	YOUTH CENTER FICA	1,201	2,669	2,793
100-55750-210	YOUTH CENTER PROF SERVICES	489	300	300
100-55750-300	YOUTH CENTER OPER EXPENSE	10,393	10,000	10,000
100-55750-355	YOUTH CNTR REPAIRS& MAINT/BLDG	6,403	8,300	1,000
100-55750-510	YOUTH CENTER PROPERTY INS	574	450	831
100-55750-511	YOUTH CENTER LIABILITY INS	226	425	575
100-55750-512	YOUTH CENTER WORK COMP INS	18	50	61
Total GENERAL FUND:		35,007	57,084	52,069
100-55760-110	BASEBALL SALARY	3,500		1
100-55760-132	BASEBALL DENTAL INSURANCE	149		
100-55760-133	BASEBALL HEALTH INSURANCE	957		
100-55760-136	BASEBALL LIFE INSURANCE	5		
100-55760-138	BASEBALL RETIREMENT	238		
100-55760-150	BASEBALL FICA	268	268	
100-55760-300	BASEBALL/RECREATON EXPENSES	5,340	10,000	9,000
100-55760-512	BASEBALL WORK COMP INS		101	
Total GENERAL FUND:		10,457	10,368	9,001
100-56820-210	PROFESSIONAL SERVICES	13,085	10,000	5,000
100-56820-300	ECONOMIC DEVELOPMENT EXP	608	1,500	1,500
100-56820-305	MEMBERSHIP DUES	3,082	3,000	2,000
100-56820-400	PLAN IMPLEMENTATION	1,186	1,000	1,000
100-56820-410	ECONOMIC DEVELOPMENT MARKETIN	468	3,000	1,000
100-56820-420	PRINT MATERIALS	450	500	1,000

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
100-56820-720	BLDG IMPROVEMENT GRANT FUND EC	6,000	8,000	6,000
Total GENERAL FUND:		24,877	27,000	17,500
100-56840-110	COMMUNITY DEVELOP SALARY	77,092	82,058	86,102
100-56840-132	COMMUNITY DEVELOP DENTAL INS	1,399	1,354	1,455
100-56840-133	COMMUNITY DEVELOP HEALTH INSUR	17,995	21,774	24,604
100-56840-134	COMMUNITY DEVELOP INCOME CONT		353	370
100-56840-136	COMMUNITY DEVELOP LIFE INSUR	60	72	77
100-56840-138	COMMUNITY DEVELOP RETIREMENT	5,242	5,662	5,984
100-56840-150	COMMUNITY DEVELOP FICA	5,835	6,277	6,587
100-56840-210	PROFESSIONAL SERVICES	6,424	8,000	7,000
100-56840-240	GIS DATA	1,175	1,000	1,300
100-56840-251	COMM DEVL - IT MAINT & REPAIR	1,447	800	1,000
100-56840-252	COMM DEVL - IT EQUIP		2,000	2,000
100-56840-300	COMMUNITY DEVELOP EXPENSES	3,854	3,500	3,000
100-56840-330	COMMUNITY DEVL PROFESSIONAL DE	4,403	9,000	7,000
100-56840-342	BOARD OF APPEALS EXP	44	250	250
100-56840-512	COMMUNITY DEVLV WORK COMP INS	51	118	120
100-56840-891	COMM DEV MAPPING	-809	1,000	1,500
Total GENERAL FUND:		124,213	143,218	148,349
100-56860-210	COMM DEV SOFTWARE SERVICES	1,204	5,000	3,000
Total GENERAL FUND:		1,204	5,000	3,000
100-56880-300	HISTORIC PRESERVATION EXP	395	2,500	1,500
100-56880-340	TREE REFORESTATION EXP	9,674	10,000	10,000
Total GENERAL FUND:		10,069	12,500	11,500
Total GENERAL FUND:		343,781		
110-41240-000	ROOM TAX	27,162	18,000	23,000
Total :		27,162	18,000	23,000
110-48110-510	INT ON TEMP INVESTMENTS	3,397		
110-48500-000	DONATIONS	4,000		
Total :		7,397		
110-49999-990	FUND BALANCE APPLIED		17,940	29,090
Total :			17,940	29,090
110-56820-210	PROFESSIONAL SERVICES	1,678	2,840	18,290
110-56820-300	TOURISM EXPENSE	10,767	20,500	22,400
110-56820-410	ECONOMIC DEVELOPMENT MARKETIN	6,892	12,600	11,400

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
Total GENERAL FUND:		19,337	35,940	52,090
Total GENERAL FUND:		15,222		
120-46700-510	ECONOMIC DEVL REVENUE	550		
Total :		550		
120-48110-510	INT ON TEMP INVESTMENTS	18,071	5,000	4,000
Total :		18,071	5,000	4,000
120-56700-210	HOUSING ADMIN SERVICES		20,000	20,000
120-56700-211	HOUSING PROF SERVICES-CAPITAL		10,000	10,000
120-56700-821	HOUSING CAPITAL IMPROVEMENT	21,839	120,000	120,000
Total GENERAL FUND:		21,839	150,000	150,000
Total GENERAL FUND:		-3,218	-145,000	-146,000
200-41110-520	GEN PROPERTY TAXES (CITY)	151,892	157,561	158,001
Total EMS FUND:		151,892	157,561	158,001
200-43520-520	ACT 102 REVENUES-AIDS & TRAINI	14,203	4,000	4,000
Total EMS FUND:		14,203	4,000	4,000
200-46230-520	EMS SERVICE CHARGE	700,841	550,000	700,000
Total EMS FUND:		700,841	550,000	700,000
200-47324-520	TOWNSHIP SERVICE AGREEMENT	97,600	82,408	82,639
Total EMS FUND:		97,600	82,408	82,639
200-48110-510	INT ON TEMP INVESTMENTS	15,233	4,000	3,000
200-48220-512	INSUR DIVIDEND/AUDIT ADJ-EMS	747	700	700
200-48900-520	MISC REVENUE	7,328		
Total EMS FUND:		23,308	4,700	3,700
200-49999-990	FUND BALANCE APPLIED		10,000	68,000
Total EMS FUND:			10,000	68,000
200-52220-110	EMS SALARY	259,127	300,604	330,067
200-52220-131	EMS CLOTHING & CLEANING		3,000	3,000
200-52220-132	EMS DENTAL INS	2,145	2,133	2,306
200-52220-133	EMS HEALTH INS	27,126	32,408	36,621
200-52220-134	EMS INCOME CONTINUATION		423	444
200-52220-135	EMS LENGTH OF SERV AWARD PR	7,000	7,000	7,000

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
200-52220-136	EMS LIFE INS	154	159	169
200-52220-137	EMS LIFE AND ACCIDENT POLICY	1,866	1,900	2,100
200-52220-138	EMS RETIREMENT	11,863	6,795	7,181
200-52220-150	EMS FICA	19,404	22,996	25,250
200-52220-180	RECOGNITION PROGRAM	121	825	990
200-52220-210	EMS PROFESSIONAL SERVICES	4,991	700	2,500
200-52220-251	EMS - IT MAINT & REPAIR	2,938	2,000	3,500
200-52220-252	EMS - IT EQUIP		3,000	3,000
200-52220-295	EMS ADMIN SERVICES - BILLING	47,239	38,520	54,000
200-52220-310	EMS OFFICE SUPPLIES	1,132	1,500	1,300
200-52220-330	EMS PROFESSIONAL DEVL	6,930	15,000	7,000
200-52220-340	EMS MED SUPPLIES & EQUIP	17,782	35,050	20,000
200-52220-341	EMS MED EQUIP MAINT	3,689	7,000	8,000
200-52220-343	EMS AMBULANCE FUEL	11,491	7,500	12,000
200-52220-350	EMS AMBULANCE MAINTENANCE	18,139	12,000	20,000
200-52220-355	EMS BUILDING MAINT & REPAIRS	4,995	5,000	6,000
200-52220-361	EMS COMMUNICATIONS	2,145	7,500	5,000
200-52220-362	EMS UTILITIES	8,630	6,420	8,000
200-52220-380	EMS ACT 102 EXPENSES-AIDS & TR	31,666	4,000	7,000
200-52220-381	FLEX GRANT FUNDING EXPENSE	26,685		
200-52220-510	EMS PROPERTY INSURANCE	3,141	3,100	3,400
200-52220-511	EMS LIABILITY INSURANCE	5,932	11,000	9,000
200-52220-512	EMS WORKERS COMP INSURANCE	3,462	8,635	11,013
200-52220-530	EMS BUILDING RENT	12,500	12,500	12,500
200-52220-640	Transfer to Capital Projects			68,000
200-52220-740	EMS BAD DEBT EXPENSE	87,498	60,000	90,000
200-52220-741	Medicare/Medicaid Write Offs	261,333	190,000	250,000
Total EMS FUND:		891,124	808,669	1,016,340
200-55220-800	MISC EXPENSE	297		
Total EMS FUND:		297		
Total EMS FUND:		96,423		
210-41110-550	GENERAL CITY APPROPRIATIONS	347,656	339,896	335,994
Total LIBRARY:		347,656	339,896	335,994
210-43720-550	COUNTY GRANT	76,738	92,617	89,922
Total LIBRARY:		76,738	92,617	89,922
210-46710-550	LIBRARY BOOK SALES	209	300	300
210-46711-550	LIBRARY COPIER REVENUES	3,015	3,000	3,000
210-46712-550	LIBRARY FINES	637	500	500
210-46713-550	OTHER RECEIPTS	17,097	10,689	13,514
Total LIBRARY:		20,958	14,489	17,314
210-48110-510	INT ON TEMP INVESTMENTS	43,299		1,250
210-48500-550	LIBRARY GIFTS	37,465		

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
210-48700-512	INSUR DIVIDEND/AUDIT ADJ-LIBRA	66	50	50
Total LIBRARY:		80,829	50	1,300
210-49999-990	FUND BALANCE APPLIED			24,179
Total LIBRARY:				24,179
210-55700-110	LIBRARY SALARIES	231,843	244,868	244,624
210-55700-132	LIBRARY DENTAL INS	1,813	2,581	2,792
210-55700-133	LIBRARY HEALTH INS	29,694	38,267	43,241
210-55700-134	LIBRARY INCOME CONT		555	703
210-55700-136	LIBRARY LIFE INS	187	363	223
210-55700-138	LIBRARY RETIREMENT	10,440	9,746	12,607
210-55700-150	LIBRARY FICA	16,101	18,732	18,714
210-55700-180	RECOGNITION PROGRAM	90	330	330
210-55700-250	LIBRARY COPIER LEASE/MAINT	230		
210-55700-251	LIBRARY- IT MAINT & REPAIR	10,725	19,000	15,720
210-55700-252	LIBRARY - IT EQUIP	1,977	2,500	2,250
210-55700-280	LIBRARY OUTSIDE SERVICES	110		
210-55700-310	LIBRARY OFFICE SUPPLIES	1,491	2,500	2,250
210-55700-311	LIBRARY BOOK PROCESS SUPPLIES	1,952	2,500	2,500
210-55700-312	LIBRARY COPIER SUPPLIES	3,414	2,500	2,500
210-55700-313	LIBRARY POSTAGE	336	400	400
210-55700-330	LIBRARY PROFESSIONAL DEVL	1,678	2,500	2,000
210-55700-355	BLDG MAINTENANCE & REPAIR	18,670	20,000	44,046
210-55700-361	LIBRARY COMMUNICATIONS	2,229	3,500	3,500
210-55700-362	LIBRARY UTILITIES	17,660	12,000	15,000
210-55700-363	LIBRARY FUEL	5,894	8,200	8,200
210-55700-371	LIBRARY ADULT BOOKS	28,135	24,000	20,000
210-55700-372	LIBRARY CHILDREN'S BOOKS	11,615	13,300	14,000
210-55700-374	LIBRARY - PERIODICALS	185	3,500	3,500
210-55700-376	LIBRARY PROGRAMMING SUPPLIES	5,631	4,000	4,000
210-55700-380	LIBRARY GIFT EXPENDITURES	50		
210-55700-385	LIBRARY GRANT EXPENDITURES	3,185		
210-55700-390	LIBRARY ADVERTISING & PROMOS	154	200	200
210-55700-510	LIBRARY PROPERTY INSURANCE	3,405	4,300	4,300
210-55700-511	LIBRARY LIABILITY INSURANCE	454	700	700
210-55700-512	WORKERS COMPENSATION INSURANC	292	610	409
210-55700-640	TRANSFER TO CAPITAL PROJECTS		5,400	
Total LIBRARY:		409,638	447,052	468,709
Total LIBRARY:		116,544		
220-41110-540	TAXES	89,191	98,547	96,339
Total CEMETERY:		89,191	98,547	96,339
220-46541-540	LOT SALES REVENUE	22,325	16,000	19,000
220-46542-540	INTERMENT RECEIPTS	29,700	24,000	28,000
Total CEMETERY:		52,025	40,000	47,000

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
220-48110-510	INT ON TEMP INVESTMENTS	5,147	2,000	1,800
220-48640-512	INSUR DIVIDEND/AUDIT ADJ-CEMET	220	200	200
Total CEMETERY:		5,367	2,200	2,000
220-49999-990	FUND BALANCE APPLIED		40,000	40,000
Total CEMETERY:			40,000	40,000
220-54640-110	CEMETERY SALARY	77,540	89,358	92,774
220-54640-131	CEMETERY CLOTHING ALLOWANCE		300	300
220-54640-132	CEMETERY DENTAL INS	885	690	725
220-54640-133	CEMETERY HEALTH INS	12,969	13,973	15,789
220-54640-134	CEMETERY INCOME CONT		322	334
220-54640-136	CEMETERY LIFE INS	479	414	429
220-54640-138	CEMETERY RETIREMENT	5,129	5,164	5,403
220-54640-150	CEMETERY FICA	5,828	6,836	7,097
220-54640-180	RECOGNITION PROGRAM	50	55	55
220-54640-210	PROFESSIONAL SERVICES	236		
220-54640-251	CEMETERY IT SERVICES & EQUIP	2,150	3,000	1,000
220-54640-343	CEMETERY FUEL	2,831	3,200	3,250
220-54640-350	CEMETERY MAINT EXP	7,789	11,000	11,000
220-54640-360	CEMETERY UTILITIES EXPENSE	1,348	1,200	1,200
220-54640-361	CEMETERY COMMUNICATION EXPENS	1,214	800	1,000
220-54640-510	CEMETERY PROPERTY INSURANCE	610	900	1,000
220-54640-511	CEMETERY LIABILITY INSURANCE	1,080	1,300	1,300
220-54640-512	CEMETERY WORKERS COMP INS	989	2,235	2,681
Total CEMETERY:		121,128	140,747	145,339
220-55700-640	TRANSFER TO CAPITAL PROJECTS		40,000	40,000
Total CEMETERY:			40,000	40,000
Total CEMETERY:		25,455		
230-48110-510	INT ON TEMP INVESTMENTS	27,793		
Total :		27,793		
230-51110-251	ARPA SECURITY SAFETY CYBERSECU	5,950		
Total CEMETERY:		5,950		
230-57960-821	ARPA CITY HALL BUILDING UPGRAD	11,120		
230-57960-831	465 W MAIN STREET	15,000		
230-57960-833	APRA DIGITAL UPGRADES CH EMS P	825		
Total CEMETERY:		26,945		
Total CEMETERY:		-5,102		
240-48110-510	INT ON TEMP INVESTMENTS	440		

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
Total :		440		
Total CEMETERY:		440		
250-41120-570	TIF #5 INCREMENT	220,927	221,000	365,241
Total TAX INCREMENT DISTRICT # 5:		220,927	221,000	365,241
250-43430-000	STATE AID	7,607	5,975	5,975
Total TAX INCREMENT DISTRICT # 5:		7,607	5,975	5,975
250-48110-510	INT ON TEMP INVESTMENTS	684		
250-48150-570	DEVELOPMENT AGREEMENT REVENUE	13,215	13,500	7,776
Total TAX INCREMENT DISTRICT # 5:		13,899	13,500	7,776
250-49270-000	TRANSFER IN		15,000	-3,700
Total TAX INCREMENT DISTRICT # 5:			15,000	-3,700
250-57900-210	Professional Services	3,383	1,000	1,900
250-57900-801	Land Acquisition/Right of Way	965		
250-57900-802	Landscaping	14,793		
Total TAX INCREMENT DISTRICT # 5:		19,141	1,000	1,900
250-57950-210	ADMINISTRATIVE SERVICES	7,000	7,150	7,150
250-57950-600	DEBT SERVICE	145,295	147,190	148,863
250-57950-751	DEVELOPMENT ASSISTANCE	14,860	20,000	19,000
Total TAX INCREMENT DISTRICT # 5:		167,155	174,340	175,013
Total TAX INCREMENT DISTRICT # 5:		56,137	80,135	198,379
260-41120-570	TIF #6 INCREMENT	99,071	99,500	138,542
Total TAX INCREMENT DIST #6:		99,071	99,500	138,542
260-43430-000	STATE AID	9,351	8,809	8,909
Total TAX INCREMENT DIST #6:		9,351	8,809	8,909
260-48110-510	INTEREST INCOME	2,686	1,000	800
260-48150-570	DEVELOPMENT AGREEMENT REVENUE	6,853	8,000	6,500
Total TAX INCREMENT DIST #6:		9,539	9,000	7,300
260-57900-210	Professional Services	3,000	750	2,000

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Total TAX INCREMENT DIST #6:		3,000	750	2,000
260-57950-210	ADMINISTRATIVE SERVICES	3,150	3,150	3,150
260-57950-600	DEBT SERVICE	75,448	74,648	73,848
260-57950-751	Development Assistance	30,674	38,761	43,294
Total TAX INCREMENT DIST #6:		109,272	116,559	120,292
Total TAX INCREMENT DIST #6:		5,689		32,459
270-41120-570	TIF #7 INCREMENT	176,231		
Total TAX INCREMENT DIST #7:		176,231		
270-43430-000	STATE AID	42,263		
Total TAX INCREMENT DIST #7:		42,263		
270-48110-510	INTEREST INCOME	13,211		
270-48200-510	RENT - MISC REVENUE	1,500		
Total TAX INCREMENT DIST #7:		14,711		
270-57900-210	Professional Services	483		
Total TAX INCREMENT DIST #7:		483		
270-57950-600	DEBT SERVICE	65,700		
Total TAX INCREMENT DIST #7:		65,700		
Total TAX INCREMENT DIST #7:		167,022		
280-41120-570	TIF #8 INCREMENT	47,729	48,000	60,282
Total TAX INCREMENT DIST #8:		47,729	48,000	60,282
280-43430-000	STATE AID	1,685	73	73
Total TAX INCREMENT DIST #8:		1,685	73	73
280-48110-510	INTEREST INCOME	779	160	150
280-48150-570	DEVELOPMENT AGREEMENT REVENUE	33,138	30,000	
Total TAX INCREMENT DIST #8:		33,917	30,160	150
280-57900-210	Professional Services	2,850	1,000	1,000
Total TAX INCREMENT DIST #8:		2,850	1,000	1,000
280-57950-210	ADMINISTRATIVE SERVICES	2,850	2,250	2,500
280-57950-600	DEBT SERVICE	52,913	52,913	52,912

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
	Total TAX INCREMENT DIST #8:	55,763	55,163	55,412
280-57960-600	TRANSFER OUT		15,000	3,700
	Total TAX INCREMENT DIST #8:		15,000	3,700
	Total TAX INCREMENT DIST #8:	24,718	7,070	393
290-41120-570	TIF #9 INCREMENT	43,520	44,000	32,633
	Total TAX INCREMENT DIST #9:	43,520	44,000	32,633
290-48110-510	INTEREST INCOME	935	1,100	1,100
	Total TAX INCREMENT DIST #9:	935	1,100	1,100
290-57900-210	Professional Services	3,563	1,100	1,100
	Total TAX INCREMENT DIST #9:	3,563	1,100	1,100
290-57950-210	ADMINISTRATIVE SERVICES	600		1,000
290-57950-751	DEVELOPMENT ASSISTANCE	150,000		
	Total TAX INCREMENT DIST #9:	150,600		1,000
	Total TAX INCREMENT DIST #9:	-109,707	44,000	31,633
291-57900-210	Professional Services			6,000
	Total TIF #10 SPEC REV EXPENDITURES:			6,000
291-57950-210	ADMINISTRATIVE SERVICES			10,000
	Total TIF #10 SPEC REV EXPENDITURES:			10,000
	Total :			-16,000
300-41110-580	TAXES	1,124,398	1,440,475	1,886,089
	Total DEBT SERVICE FUND:	1,124,398	1,440,475	1,886,089
300-42000-000	SPEC ASSESS/SPEC CHRGS	149,713		
	Total DEBT SERVICE FUND:	149,713		
300-48110-510	INT ON TEMP INVESTMENTS	6,502		
300-48130-530	INT SPEC ASSESS & SPEC CHARGES	1,086	600	
	Total DEBT SERVICE FUND:	7,589	600	
300-49100-571	BOND PREMIUM	61,881		
300-49100-580	PROCEEDS FROM LONG-TERM DEBT	14,260,000		

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
300-49241-580	TRANSFER FROM TIFS	339,356	308,748	343,873
Total DEBT SERVICE FUND:		14,661,237	308,748	343,873
300-58940-210	PROFESSIONAL SERVICES	3,568	1,000	1,000
300-58940-610	PRINCIPAL PAYMENT	1,306,282	1,043,748	1,366,359
300-58940-620	INTEREST PAYMENTS	156,992	705,075	862,603
300-58940-630	DEBT ISSUANCE COST	141,153		
Total DEBT SERVICE FUND:		1,607,995	1,749,823	2,229,962
Total DEBT SERVICE FUND:		14,334,941		
400-43420-000	EXPENDITURE RESTRAINT GRANT	59,107		
Total CAPITAL PROJECTS FUND:		59,107		
400-48110-510	INT ON TEMP INVESTMENTS	157,430		
400-48110-570	INTEREST INCOME	5,193		
400-48300-570	SALE OF CITY PROPERTY	236,058		
400-48501-650	Donations	741,795		
Total CAPITAL PROJECTS FUND:		1,140,476		
400-49100-570	PROCEEDS FROM NOTES ISSUANCE	13,731,061	1,014,701	1,743,997
400-49100-571	BOND PREMIUM	54,199		
400-49200-570	TRANSFER FROM OTHER FUNDS			68,000
Total CAPITAL PROJECTS FUND:		13,785,260	1,014,701	1,811,997
400-52200-821	Police Building Improvements	21,704	30,000	10,000
400-52200-830	Police Vehicle Purchase		54,000	54,000
400-52200-840	Police Equipment Purchase	1,138	15,000	25,000
Total CAPITAL PROJECTS FUND:		22,842	99,000	89,000
400-52220-821	EMS Building Improvements			50,000
400-52220-840	EMS Equipment Purchase			18,000
Total CAPITAL PROJECTS FUND:				68,000
400-53300-802	PW Landscaping/Sidewalk Prog	105,387		100,000
400-53300-821	PW BUILDINGS AND GROUNDS	13,081		37,500
400-53300-840	PW Equipment Purchase	476,983	190,000	345,000
400-53300-860	PW Road Construction	55,310	450,701	702,497
Total CAPITAL PROJECTS FUND:		650,760	640,701	1,184,997
400-54640-840	Cemetery Equipment Purchase	33,494		90,000
Total CAPITAL PROJECTS FUND:		33,494		90,000
400-55720-803	Park Improvements	2,248,391		80,000

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400-55720-821	PARK BLDG IMPROVEMENTS			85,000
400-55720-840	PARK EQUIP PURCHASE		275,000	
400-55720-890	Park Planning & Mapping			65,000
Total CAPITAL PROJECTS FUND:		2,248,391	275,000	230,000
400-55730-803	POOL Improvements	6,967,367		
Total CAPITAL PROJECTS FUND:		6,967,367		
400-57960-821	City Hall Building Improvement			150,000
400-57960-830	CITY HALL BUILDING	23,447		
400-57960-860	LIBRARY CAPITAL	1,586		
400-57960-890	COMPREHENSIVE PLAN	4,696		
Total CAPITAL PROJECTS FUND:		29,728		150,000
400-58940-630	DEBT ISSUANCE COST	27,255		
Total CAPITAL PROJECTS FUND:		27,255		
Total CAPITAL PROJECTS FUND:		5,005,005		
430-41110-570	PROPERTY TAX LEVY	95,993	142,600	34,315
Total LEVY CAPITAL FUND:		95,993	142,600	34,315
430-42422-002	TRANSFER FROM OTHER		40,000	
Total LEVY CAPITAL FUND:			40,000	
430-43420-000	EXPENDITURE RESTRAINT GRANT			61,785
Total LEVY CAPITAL FUND:				61,785
430-48110-510	INT ON TEMP INVESTMENTS	816		
Total LEVY CAPITAL FUND:		816		
430-52200-821	POLICE BUILDING IMPROVEMENTS			
430-52200-830	POLICE VEHICLE PURCHASE	65,868		
430-52200-840	LEVY POLICE EQUIPMENT	5,096	9,100	9,100
Total :		70,964	9,100	9,100
430-53300-802	LEVY SIDEWALK REPAIR/REPLACEME		75,000	
430-53300-840	LEVY DPW EQUIPMENT			40,000
Total :			75,000	40,000
430-54640-840	LEVY CEMETERY EQUIP PURCHASE	15,641	40,000	

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Total :		15,641	40,000	
430-55720-840	LEVY PARK EQUIP PURCHASE	4,290	16,500	17,000
Total :		4,290	16,500	17,000
430-57960-833	LEVY CITY TECH & COMMUNICATION			30,000
430-57960-840	LEVY CITY EQUIP PURCHASE		42,000	
Total LEVY CAPITAL FUND:			42,000	30,000
Total LEVY CAPITAL FUND:		5,914		
600-46408-530	Industrial Sewer Fees	41,601	47,304	47,304
600-46409-530	Outside Muni Sewer Fees	121	150	150
600-46410-530	RESIDENTIAL SEWER FEES	1,271,713	1,293,662	1,225,607
600-46411-530	COMMERCIAL SEWER FEES	219,977	228,522	219,363
600-46412-530	MISC OPERATING REVENUE	5,719	6,269	6,269
600-46413-530	SEWER NEW CONNECT HOOK UP FEE	10,800	12,600	12,600
Total WWTP/SANITARY SEWER FUND:		1,549,930	1,588,508	1,511,293
600-47341-530	Public Authorities Sewer Fees	36,454	35,000	30,000
600-47412-530	WIND TURBINE	9,972	24,000	24,000
Total WWTP/SANITARY SEWER FUND:		46,426	59,000	54,000
600-48110-510	INT ON TEMP INVESTMENTS	56,459	20,000	20,000
600-48110-530	INTEREST ON BORROWINGS	55,501	35,000	20,000
600-48500-512	INSUR DIVIDEND/AUDIT ADJ-WWTP	358		
600-48501-512	INSUR DIVIDEND/AUDIT ADJ-SEWER	94		
Total WWTP/SANITARY SEWER FUND:		112,412	55,000	40,000
600-49100-530	PROCEEDS FROM LONG TERM DEBT		1,157,292	1,410,792
600-49200-100	DNR REPLACEMENT FUND DEPOSITS		43,170	43,170
600-49991-000	RETAINED EARNINGS APPLIED		450,000	
Total WWTP/SANITARY SEWER FUND:			1,650,462	1,453,962
600-52540-010	DNR REPLACEMENT FUND DEPOSITS		43,170	43,170
Total WWTP/SANITARY SEWER FUND:			43,170	43,170
600-53500-110	WWTP SALARY	147,069	213,535	227,710
600-53500-131	WWTP CLOTHING ALLOWANCE	45	600	600
600-53500-132	WWTP DENTAL INS	2,762	3,868	4,183
600-53500-133	WWTP HEALTH INS	43,014	63,230	77,097
600-53500-134	WWTP INCOME CONT		821	869
600-53500-136	WWTP LIFE INS	181	260	282
600-53500-138	WWTP RETIREMENT	9,820	14,380	15,344
600-53500-150	WWTP FICA	10,999	16,335	17,420

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600-53500-180	RECOGNITION PROGRAM	42	55	55
600-53500-210	WWTP PROFESSIONAL SERVICES	13,912	15,000	15,000
600-53500-211	WWTP PROF SERVICES - CIP	36		
600-53500-214	WWTP LABORATORY SERVICES	7,764	8,000	9,000
600-53500-215	SLUDGE HAULING	22,758	25,000	28,000
600-53500-251	WWTP IT MAINT & REPAIR	2,687	2,500	2,500
600-53500-252	WWTP IT EQUIP	249	500	500
600-53500-295	WWTP ACCOUNTING & COLLECTIONS	6,381	7,500	7,500
600-53500-310	WWTP GEN OFFICE SUPPLIES & EXP	619	1,100	1,000
600-53500-330	WWTP PROFESSIONAL DEVL	5,480	6,000	7,000
600-53500-340	WWTP GENERAL PLANT SUPPLIES	11,943	15,000	16,000
600-53500-343	WWTP FUEL	1,340	2,400	2,400
600-53500-355	WWTP PLANT MAINT & REPAIR	15,789	19,000	20,000
600-53500-361	WWTP COMMUNICATIONS	3,063	3,300	3,300
600-53500-362	WWTP ELECTRIC/WATER EXP	71,071	64,000	64,000
600-53500-363	WWTP NATURAL GAS EXP	4,725	5,500	5,500
600-53500-390	WWTP MISCELLANEOUS EXP	493	1,750	1,400
600-53500-391	WWTP READING & COLLECTION EXP	4,670	5,000	5,000
600-53500-392	WWTP PUBLIC REALATIONS AND ADV		750	500
600-53500-510	WWTP PROPERTY INSURANCE	10,658	13,500	14,000
600-53500-511	WWTP LIABILITY INSURANCE	3,048	4,500	4,800
600-53500-512	WORKERS COMPENSATION INSURANC	1,761	5,158	6,379
600-53500-530	DEBT PRINCIPAL PAYMENT	653,253	638,558	559,106
600-53500-541	DEPRECIATION-METERS	28,614	27,000	
600-53500-542	WWTP METER PILOT	7,230	7,400	7,400
600-53500-543	WWTP RETURN ON METERS	19,376	22,000	21,000
600-53500-620	WWTP INT ON LONG TERM DEBT	197,130	184,613	259,374
600-53500-741	CLEAN WATER REBATE PROGRAM	5,838		
600-53500-821	WWTP WIND TURBINE MONITORING		2,400	
600-53500-840	Equipment Purchases			1,000
600-53500-850	Sanitary Sewer Construction		2,050	
Total WWTP/SANITARY SEWER FUND:		1,313,819	1,402,563	1,405,218
600-53510-110	SANITARY SEWER SALARY	64,148	72,723	77,176
600-53510-132	SAN SEWER DENTAL INS	1,356	1,312	1,418
600-53510-133	SANITARY SEWER HEALTH INS	16,846	20,932	24,081
600-53510-134	SANITARY SEWER INCOME CONT		301	320
600-53510-136	SANITARY SEWER LIFE INS	94	103	111
600-53510-138	SANITARY SEWER RETIREMENT	4,118	4,833	5,177
600-53510-150	SANITARY SEWER FICA	4,742	5,563	5,904
600-53510-210	SANITARY PROFESSIONAL SERVICES	1,090	5,000	5,000
600-53510-211	SANITARY PROF SERVICES - CIP		1,500	
600-53510-310	SAN SEWER OFFICE SUPPLIES -EXP		250	250
600-53510-330	SANITARY PROFESSIONAL DEVL		500	500
600-53510-350	SAN SEWER MAINT & REPAIRS	2,788	115,000	39,000
600-53510-512	SAN SEWER WORK COMP INS	417	911	1,124
600-53510-840	SANITARY SEWER EQUIPMENT		15,000	
600-53510-850	STREET RECONSTRUCTION	6,658	607,292	898,292
600-53510-891	SEWER MAPPING	1,491	1,000	1,000
600-53510-901	BUILDING STORAGE AND GROUNDS	4,288		12,500

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
Total WWTP/SANITARY SEWER FUND:		108,038	852,222	1,071,852
600-53520-340	WWTP LIFT STATION OPER EXP	200		
600-53520-355	LIFT STATION MAINT & REPAIRS	7,476	12,000	15,000
600-53520-360	LIFT STATION UTILITIES	21,059	20,000	20,000
600-53520-850	LIFT STATION CIP	1,115	1,000,000	500,000
Total WWTP/SANITARY SEWER FUND:		29,850	1,032,000	535,000
600-53530-350	EQUIP MAINT & REPAIRS		1,500	1,500
Total WWTP/SANITARY SEWER FUND:			1,500	1,500
600-53540-355	WIND TURBINE MAINT & REPAIR		2,700	2,500
Total WWTP/SANITARY SEWER FUND:			2,700	2,500
600-99998-000	OPEB CLEARING ACCOUNT- SEWER	2,263		
Total WWTP/SANITARY SEWER FUND:		2,263		
600-99999-000	OPEB CLEARING ACCOUNT-SEWER	-7,605		
Total WWTP/SANITARY SEWER FUND:		-7,605		
Total WWTP/SANITARY SEWER FUND:		262,403	18,815	15
610-46409-610	RESIDENTIAL STORMWATER FEES	140,288	136,000	247,245
610-46411-610	NON-RESIDENTIAL STRMWATER FEES	153,337	145,000	274,414
610-46412-610	MISC OPERATING REVENUE	611	650	650
Total STORMWATER UTILITY:		294,237	281,650	522,309
610-48110-510	INT ON TEMP INVESTMENTS	1,654	3,000	1,000
610-48580-512	INSUR DIVIDEND/AUDIT ADJ-STORM	153		
Total STORMWATER UTILITY:		1,807	3,000	1,000
610-49100-610	PROCEEDS FROMLONG TERM DEBT	150,000	1,955,172	592,021
Total STORMWATER UTILITY:		150,000	1,955,172	592,021
610-53580-110	STORMWATER SALARY	45,024	67,294	71,854
610-53580-131	STORMWATER CLOTHING ALLOWANCE	21		200
610-53580-132	STORMWATER DENTAL INS	801	1,103	1,186
610-53580-133	STORMWATER HEALTH INS	9,350	17,538	22,382
610-53580-134	STORMWATER INCOME CONT		289	309
610-53580-136	STORMWATER LIFE INS	84	147	161
610-53580-138	STORMWATER RETIREMENT	2,830	4,643	4,994
610-53580-150	STORMWATER FICA	3,405	5,148	5,497
610-53580-180	RECOGNITION PROGRAM	118	110	110
610-53580-200	MAINTENANCE AND REPAIRS	7,156	8,500	8,500

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610-53580-210	PROFESSIONAL SERVICES	5,351	8,000	8,000
610-53580-251	STWT IT MAINT & REPAIR	1,194	1,000	100
610-53580-300	STWT EXPENSES		500	500
610-53580-301	WATERWAY MAINTENANCE	120,854	850,000	260,000
610-53580-302	STREET SWEEPING	574	3,000	3,000
610-53580-330	STWT PROFESSIONAL DEVL		500	500
610-53580-340	STORMWATER SUPPLIES & EQUIP	1,197	1,300	1,300
610-53580-350	STORMWATER EQUIP MAINT & REPAI	114	2,000	2,000
610-53580-390	STORMWATER MISC		250	250
610-53580-392	STWT PUBLIC RELATIONS & ADVOCA		250	250
610-53580-510	STORMWATER PROPERTY INSURANCE	144		180
610-53580-511	STORMWATER LIABILITY INSURANCE	788		
610-53580-512	STORMWATER WORKERS COMP INS	669	1,354	1,681
610-53580-530	PRINCIPAL DEBT PAYMENT	215,500	195,500	175,500
610-53580-620	INTEREST ON LONG-TERM DEBT	52,801	44,449	138,793
610-53580-840	STORMWATER EQUIPMENT PURCHASE		300,000	1,000
610-53580-850	STWT ROAD CONSTRUCTION	59,225	805,172	392,022
610-53580-891	STWT MAPPING	988	500	
610-53580-901	BUILDING STORAGE AND GROUNDS	3,810		12,500
Total STORMWATER UTILITY:		531,998	2,318,548	1,112,767
610-58940-630	DEBT ISSUANCE COST	3,825		
610-58940-700	TRANSFER TO WATER & LIGHT	422		
Total STORMWATER UTILITY:		4,247		
Total STORMWATER UTILITY:		-90,201	-78,726	2,563
620-41425-001	Amortization of Reg Liability	6,492		
620-41450-001	PENALTIES	1		
620-41451-001	MISCELLANEOUS SERVICE REVENUES	900		
620-41457-001	INSUR DIVIDEND/AUDIT ADJ-ELECT	1,457		
Total WATER & LIGHT FUND:		8,850		
620-42419-002	INTEREST INCOME	7,067		
620-42421-002	Capital Contributions - Water	60,275	50,000	
620-42452-002	OVERHEAD - WATER	314		
620-42457-002	INSUR DIVIDEND/AUDIT ADJ-WATER	624	500	500
620-42461-012	RESIDENTIAL WATER SALES	811,181	799,380	784,551
620-42461-022	COMMERCIAL WATER SALES	113,355	105,322	101,277
620-42461-032	INDUSTRIAL WATER SALES	20,839	18,458	18,844
620-42461-042	SUBURBAN WATER SALES	8,374	9,795	9,795
620-42461-062	MULTI-FAMILY RESIDENT WTR SALE	21,970	18,397	19,498
620-42462-002	PRIVATE FIRE PROTECTION	10,158	10,193	10,081
620-42463-002	HYDRANT RENTAL		198,686	198,686
620-42463-012	PUBLIC FIRE PROTECTION RENTAL	163,037	134,599	173,882
620-42464-002	PUBLIC AUTHORITY SALES	34,345	31,053	32,065
620-42470-002	PENALTIES	4,831	4,040	3,500
620-42470-003	PENALTIES	928		
620-42471-002	MISC. SERVICE REVENUES	3,479	2,500	3,515
620-42472-002	RENTS FROM WATER PROPERTY	25,589	23,000	27,649

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620-42474-002	OTHER WATER REVENUES	17,516		
620-42910-580	PROCEEDS FROM LONG-TERM DEBT		993,453	2,955,624
Total WATER & LIGHT FUND:		1,303,881	2,399,375	4,339,467
620-48110-510	INT ON TEMP INVESTMENTS	139,685	40,000	30,000
Total WATER & LIGHT FUND:		139,685	40,000	30,000
620-51427-001	INTEREST EXPENSE	1,103		
Total WATER & LIGHT FUND:		1,103		
620-51560-110	OPER SUPERVISION SALARY	5,693		
Total WATER & LIGHT FUND:		5,693		
620-51572-001	MAINT LINES			
Total WATER & LIGHT FUND:				
620-51904-001	OPER UNCOLLECTABLE ACCOUNTS EX	3,143		
Total WATER & LIGHT FUND:		3,143		
620-51921-001	OPER OFFICE SUPPLIES & EXPENSE	145		
Total WATER & LIGHT FUND:		145		
620-51928-392	ELC PUBLIC RELATIONS & ADVOCAC	1,338		
Total WATER & LIGHT FUND:		1,338		
620-51930-001	MISC GENERAL EXPENSES	1,798		
620-51930-130	ELC SAFETY & PPE	60		
620-51930-251	IT SERVICE AND EQUIPMENT	950		
620-51930-330	PROFESSIONAL DEVELOPMENT	681		
Total WATER & LIGHT FUND:		3,490		
620-51935-001	MAINT GENERAL PLANT	2,548		
Total WATER & LIGHT FUND:		2,548		
620-52408-001	TAXES	11,447	20,000	20,000
620-52408-002	FICA TAX EXPENSE		23,482	24,652
620-52408-022	PROPERTY TAX EQUIVALENT-WATER	186,432	190,000	190,000
Total WATER & LIGHT FUND:		197,879	233,482	234,652
620-52427-000	DEBT PAYMENTS	390,000	405,000	395,000
620-52427-002	INTEREST EXPENSE	112,527	101,935	146,385

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	Total WATER & LIGHT FUND:	502,527	506,935	541,385
620-52428-002	AMORTIZATION OF DEBT DISC	9,008		
	Total WATER & LIGHT FUND:	9,008		
620-52605-002	MAINT WATER SOURCE PLANT		5,000	5,000
	Total WATER & LIGHT FUND:		5,000	5,000
620-52620-110	OPER PUMPING SALARY	6,765	15,218	15,244
	Total WATER & LIGHT FUND:	6,765	15,218	15,244
620-52622-002	OPER POWER PURCHASED FOR PUMP	53,858	50,000	55,000
	Total WATER & LIGHT FUND:	53,858	50,000	55,000
620-52623-002	OPER PUMP SUPPLIES & EXPENSES		34,125	750
	Total WATER & LIGHT FUND:		34,125	750
620-52625-002	MAINT PUMP BUILDINGS & EQUIPME	49,628	65,156	10,000
620-52625-110	MAINT PUMP BLDG & EQPMT SALARY	20,563	22,190	22,357
	Total WATER & LIGHT FUND:	70,191	87,346	32,357
620-52630-110	OPER WATER TREATMENT SALARY	32,551	33,492	33,751
	Total WATER & LIGHT FUND:	32,551	33,492	33,751
620-52631-002	OPER WATER TREATMENT CHEMICALS	34,128	25,000	28,000
	Total WATER & LIGHT FUND:	34,128	25,000	28,000
620-52635-002	MAINT TREATMENT EQUIPMENT		2,500	2,500
620-52635-110	MAINT TREATMENT EQPMNT SALARY	819	1,645	1,652
	Total WATER & LIGHT FUND:	819	4,145	4,152
620-52640-110	OPER SUPERVISION SALARY	8,976	16,186	17,432
	Total WATER & LIGHT FUND:	8,976	16,186	17,432
620-52641-002	WATER INVESTIGATIONS	1,260	2,000	2,000
	Total WATER & LIGHT FUND:	1,260	2,000	2,000
620-52650-002	MAINT STANDPIPE & RESERVOIRS	2,372	10,000	10,000

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Total WATER & LIGHT FUND:		2,372	10,000	10,000
620-52651-002	MAINT MAINS	9,950	866,918	45,000
620-52651-003	CAPITAL PROJECTS MAINS			1,709,543
620-52651-004	CAPITAL WATER OTHER			1,187,556
620-52651-110	MAINT MAINS SALARY	14,114	16,870	16,953
620-52651-891	MAINT MAIN MAPPING	126	500	1,000
Total WATER & LIGHT FUND:		24,189	884,288	2,960,052
620-52652-002	MAINT SERVICES	63,093	9,500	9,500
620-52652-110	MAINT SERVICES SALARY	19,072	49,239	49,440
Total WATER & LIGHT FUND:		82,165	58,739	58,940
620-52653-002	MAINT METERS	3,040	5,000	43,000
620-52653-110	MAINT METERS SALARY	2,383	9,594	9,625
Total WATER & LIGHT FUND:		5,423	14,594	52,625
620-52654-002	MAINT HYDRANTS	7	19,500	19,500
620-52654-110	MAINT HYDRANTS SALARY	1,846	6,543	6,569
Total WATER & LIGHT FUND:		1,853	26,043	26,069
620-52655-002	MAINT MAINTENANCE OF OTHER PLA	8,122	15,000	22,500
Total WATER & LIGHT FUND:		8,122	15,000	22,500
620-52901-110	OPER METER READING SALARY	562	1,182	1,224
Total WATER & LIGHT FUND:		562	1,182	1,224
620-52902-002	OPER ACCOUNTING & COLLECTING	17,235	34,635	55,000
620-52902-110	OPER ACCOUNT & COLLECT SALARY	51,190	50,116	52,821
Total WATER & LIGHT FUND:		68,425	84,751	107,821
620-52903-002	OPER READING & COLLECTING EXPE	4,669	6,500	6,500
Total WATER & LIGHT FUND:		4,669	6,500	6,500
620-52904-002	OPER UNCOLLECTABLE ACCOUNTS		150	150
Total WATER & LIGHT FUND:			150	150
620-52920-110	OPER ADMINISTRATIVE SALARY	35,899	59,284	62,801
Total WATER & LIGHT FUND:		35,899	59,284	62,801
620-52921-002	OPER OFFICE SUPPLIES & EXPENSE	6,310	5,000	5,500

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
Total WATER & LIGHT FUND:		6,310	5,000	5,500
620-52924-002	OPER PROPERTY INSURANCE	4,177	5,700	5,700
Total WATER & LIGHT FUND:		4,177	5,700	5,700
620-52925-002	OPER INJURIES & DAMAGE	7,720	13,130	13,130
Total WATER & LIGHT FUND:		7,720	13,130	13,130
620-52926-001	OPER PENSIONS & BENEFITS	73,940		84,113
620-52926-002	OPER PENSIONS & BENEFITS	112	98,853	
Total WATER & LIGHT FUND:		74,052	98,853	84,113
620-52928-392	WTR PUBLIC RELATIONS & ADVOCAC	824	1,500	1,500
Total WATER & LIGHT FUND:		824	1,500	1,500
620-52930-002	OPER MISC GENERAL EXPENSE	27,194	10,000	10,000
620-52930-022	RECOGNITION PROGRAM	-2,000	110	110
620-52930-110	OPER MISC GENERAL SALARY	29,920	20,202	21,372
620-52930-130	WATER SAFETY & PPE	773	4,000	2,500
620-52930-251	IT SERVICE & EQUIP	9,340	6,000	6,000
620-52930-330	PROFESSIONAL DEVELOPMENT	6,376	8,500	7,500
620-52930-343	TRANSPORTATION FUEL			6,000
620-52930-360	BUILDING EXPENSES - RENT	10,500	10,500	10,500
Total WATER & LIGHT FUND:		82,103	59,312	63,982
620-52933-002	OPER TRANSPORTATIONS EXPENSE	2,412	73,025	50,025
Total WATER & LIGHT FUND:		2,412	73,025	50,025
620-52935-002	MAINT MAINTENANCE OF GENERAL P	7,991	6,000	6,000
620-52935-110	MAINTENANCE OF GEN PLNT SALARY	1,781	5,191	5,220
Total WATER & LIGHT FUND:		9,772	11,191	11,220
620-99998-000	OPEB CLEARING ACCOUNT- LRLIF	14,656		
Total WATER & LIGHT FUND:		14,656		
620-99999-000	OPEB CLEARING ACCOUNT- W&L	4,773		
Total WATER & LIGHT FUND:		4,773		
Total WATER & LIGHT FUND:		76,515	-1,796	-144,108
630-1370001	METERS-E	740,266		
630-1370011	METERS-A	2,903		
630-1370021	METERS-B	10,248		

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
630-1370031	METERS-C	3,866		
630-1370041	METERS-M	17,279		
630-1370051	METERS-P	3,906		
630-1370061	METERS-U	61,940		
630-41400-001	OPERATING & OTHER REVENUES	1,018		
630-41419-001	Interest & Dividends	38,282	38,000	32,000
630-41421-001	Capital Contributions - Electr	200	15,000	
630-41425-001	Amortization of Reg Liability	21,881	6,500	
630-41434-001	SALE OF PROPERTY	174,400		
630-41440-011	URBAN RESIDENTIAL RG1	2,541,183	2,620,396	2,856,823
630-41440-101	YARD LIGHTS URBAN RESIDENTIAL	482	595	
630-41441-011	RURAL RESIDENTIAL RG1	1,381,453	1,518,675	1,538,289
630-41441-021	RURAL COMMERCIAL S-PH GS1	356,483	332,547	465,282
630-41441-031	RURAL COMMERCIAL 3-PH GS2	30,921	25,833	13,436
630-41441-041	RURAL SMALL POWER CP1	171,478	213,742	153,319
630-41441-051	RURAL LARGE POWER CP2	57,162	51,907	63,539
630-41441-101	YARD LIGHTS RURAL	19,005	20,844	20,844
630-41442-011	URBAN COMMERCIAL S-PH GS1	713,292	863,994	864,095
630-41442-021	MUNICIPAL COMMERCIAL S-PH GS2	12,539	10,551	10,551
630-41442-031	URBAN COMMERCIAL 3-PH GS2	13,997	13,436	
630-41442-041	MUNICIPAL COMMERCIAL 3-PH GS2	50,969	53,039	53,039
630-41442-051	MUNICIPAL ATHLETIC FIELD MS2	3,618	3,697	3,705
630-41442-062	MUNICIPAL GREEN POWER	720	467	1,000
630-41442-101	YARD LIGHTS URBAN COMMERCIAL	5,130	5,507	5,507
630-41443-011	URBAN LARGE POWER CP2	1,361,040	1,423,686	1,514,023
630-41443-021	MUNICIPAL LARGE POWER CP2	2,644	2,694	300,307
630-41443-031	INDUSTRIAL CP3	1,283,779	1,517,828	1,283,178
630-41443-041	URBAN SMALL POWER CP1	184,413	341,239	180,890
630-41443-051	MUNICIPAL SMALL POWER CP1	41,889	15,234	39,221
630-41443-101	YARD LIGHTS LARGE POWER	3,973	4,137	4,137
630-41444-001	MUNICIPAL STREET LIGHTING MS1	66,644	90,636	91,062
630-41448-001	INTERDEPARTMENTAL SALES	52,178	53,020	25,000
630-41450-001	PENALTIES	20,743	20,000	20,000
630-41451-001	MISCELLANEOUS SERVICE REVENUES	180	100	
630-41454-001	RENT ELECTRIC PROPERTY	13,825	7,500	
630-41456-001	OTHER ELECTRIC REVENUE	1,443	1,500	4,000
630-41457-001	INSUR DIVIDEND/AUDIT ADJ-ELECT		1,000	1,000
630-41910-001	OVERHEAD - ELECTRIC	12,033	5,000	65,000
630-41910-580	PROCEEDS FROM LONG-TERM DEBT		549,965	1,399,000
Total REVENUES:		8,638,995	9,828,269	11,008,248
630-50926-138	RETIREMENT	50,247		
Total :		50,247		
630-51241-150	FICA TAX EXPENSE	55,553	66,024	71,489
Total :		55,553	66,024	71,489
630-51408-011	LICENSE FEES & OTHER TAX	87,809	90,000	90,000
630-51408-021	PROPERTY TAX EQUIVALENT	215,528	235,000	225,000

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
Total :		<u>303,337</u>	<u>325,000</u>	<u>315,000</u>
630-51427-002	DEBT PAYMENTS	600,000	570,441	525,441
630-51427-004	ANNUAL DEBT SERVICE FEES	1,360		
630-51427-300	INTEREST EXPENSE	<u>90,283</u>	<u>76,151</u>	<u>92,495</u>
Total :		<u>691,643</u>	<u>646,592</u>	<u>617,936</u>
630-51428-300	AMORTIZATION OF DEBT DISC	<u>12,548</u>		
Total :		<u>12,548</u>		
630-51555-300	POWER PURCHASED	<u>5,907,800</u>	<u>6,468,251</u>	<u>6,605,351</u>
Total :		<u>5,907,800</u>	<u>6,468,251</u>	<u>6,605,351</u>
630-51580-110	OPER SUPERVISION SALARY	<u>72,432</u>	<u>43,163</u>	<u>45,859</u>
Total :		<u>72,432</u>	<u>43,163</u>	<u>45,859</u>
630-51582-300	CAPITAL SUBSTATION EXPENSES	<u>205,737</u>	<u>127,916</u>	<u>769,000</u>
Total :		<u>205,737</u>	<u>127,916</u>	<u>769,000</u>
630-51583-110	OPER OH LINES SALARY	<u>5,022</u>	<u>24,859</u>	<u>27,506</u>
Total :		<u>5,022</u>	<u>24,859</u>	<u>27,506</u>
630-51584-110	OPER UG LINE SALARY	19,694	24,859	27,506
630-51584-300	OPER UG LINE	<u>58,466</u>	<u>100,000</u>	<u>100,000</u>
Total :		<u>78,160</u>	<u>124,859</u>	<u>127,506</u>
630-51585-300	STREET LIGHT INSTALLATION	<u>220</u>	<u>2,500</u>	<u>2,500</u>
Total :		<u>220</u>	<u>2,500</u>	<u>2,500</u>
630-51586-300	OPER METER EXPENSE	<u>1,575</u>	<u>1,300</u>	
Total :		<u>1,575</u>	<u>1,300</u>	
630-51587-110	CUSTOMER INSTALL SALARY	<u>332</u>	<u>1,645</u>	<u>1,820</u>
Total :		<u>332</u>	<u>1,645</u>	<u>1,820</u>
630-51588-300	MISC DISTRIBUTION EXPENSES	<u>1,350</u>	<u>1,200</u>	<u>1,200</u>
Total :		<u>1,350</u>	<u>1,200</u>	<u>1,200</u>
630-51590-110	SUBSTATION SUPERVISION SALARY	12,274	43,163	45,859

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
Total :		12,274	43,163	45,859
630-51591-300	STRUCTURE MAINTENANCE	231	3,000	
Total :		231	3,000	
630-51592-110	SUBSTATION MAINT SALARY	34,782	124,200	137,426
630-51592-210	SUBSTATION MAINT PROF SERVICES	9,455	10,000	10,000
630-51592-300	SUBSTATION MAINTENANCE EXPENSE	21,077		
Total :		65,314	134,200	147,426
630-51593-110	OH LINE MAINTENANCE SALARY	100,428	189,050	209,181
630-51593-300	OH LINE MAINTENANCE	88,731	100,000	172,000
630-51593-301	OH TREE TRIMMING	120	5,000	5,000
Total :		189,279	294,050	386,181
630-51594-110	UG LINE MAINTENANCE SALARY	171	846	936
630-51594-300	UG LINE MAINENANCE	28,791	100,000	120,000
630-51594-891	LINE MAPPING	1,301	10,000	20,000
Total :		30,263	110,846	140,936
630-51595-110	TRANSFORMERS MAINT SALARY	3,236	4,981	5,512
630-51595-300	TRANSFORMER MAINTENANCE	5,537	15,000	6,000
630-51595-840	TRANSFORMER EQUIPMENT		70,000	50,000
Total :		8,772	89,981	61,512
630-51596-110	MAINT STREET LIGHTING SALARY	5,237	11,701	12,947
630-51596-300	MAINT STREET LIGHTING	13,324	5,000	6,000
630-51596-840	STREET LIGHT EQUIPMENT		5,000	5,000
Total :		18,561	21,701	23,947
630-51597-110	MAINT METERS SALARY	21,800	12,124	13,415
630-51597-300	MAINT METERS	64	500	5,000
Total :		21,864	12,624	18,415
630-51901-110	METER READING SALARY	790	3,289	3,640
Total :		790	3,289	3,640
630-51902-110	ACCOUNTING & COLLECTING SALARY	164,188	136,025	147,269
630-51902-210	ACCT & COLLETING PROF SERVICES	29,129	20,000	20,000
630-51902-300	ACCT & COLLECTING EXPENSES	7,648	38,965	45,000
630-51902-330	ACCT & COLLECTING PROF DEV	927	2,000	2,000
630-51902-361	COMMUNICATION EXPENSE	2,697	2,000	9,000

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
Total :		204,589	198,990	223,269
630-51903-300	BILLING SUPLIES AND EXPENSE	47,341	40,000	75,000
Total :		47,341	40,000	75,000
630-51904-300	UNCOLLECTABLE ACCOUNTS	1,064	2,500	6,000
Total :		1,064	2,500	6,000
630-51920-110	ADMINISTRATIVE SALARY	54,582	131,432	138,942
630-51920-210	ADMINISTRATIVE PRO SERVICES	6,968	2,500	3,000
630-51920-330	ADMINISTRATIVE PROF DEV	1,050	1,000	
Total :		62,599	134,932	141,942
630-51921-300	OFFICE SUPPLIES & EXPENSES	5,143	6,000	6,500
630-51921-361	COMMUNICATION EXPENSE	4,110	5,500	
Total :		9,253	11,500	6,500
630-51924-300	PROPERTY INSURANCE	7,757	12,000	13,000
Total :		7,757	12,000	13,000
630-51925-511	LIABILITY INSURANCE	15,167	27,000	29,000
Total :		15,167	27,000	29,000
630-51926-131	CLOTHNG ALLOWANCE	5,134	4,000	5,000
630-51926-132	DENTAL INSURANCE	12,891	11,972	12,906
630-51926-133	HEALTH INSURANCE	176,673	207,945	251,917
630-51926-134	INCOME CONTINUATION INSURANCE		3,657	3,963
630-51926-136	LIFE INSURANCE	956	1,001	1,076
630-51926-138	WRS RETIREMENT		58,974	64,363
630-51926-180	RECOGNITION PROGRAM	99	385	440
630-51926-512	WORKERS COMPENSATION	6,851		3,963
Total :		202,604	287,933	343,629
630-51928-300	REGULATORY EXPENSE	24,991	15,000	15,000
Total :		24,991	15,000	15,000
630-51930-110	MISC GENERAL SALARY	121,493	100,756	108,409
630-51930-130	SAFETY EQUIPMENT AND PPE	7,728	7,000	21,000
630-51930-251	IT SERVICE AND EQUIPMENT	15,613	17,000	18,000
630-51930-300	MISC GENERAL EXPENSES	7,600	6,000	6,000
630-51930-330	PROFESSIONAL DEV/TRAINING	25,858	28,000	28,000
630-51930-331	APPRENTICESHIP TRAINING	7,744	8,500	10,500
630-51930-340	TOOL AND EQUIPMENT	17,489	22,000	27,000
630-51930-343	TRANSPORTATION FUEL	17,252	18,000	20,000

Account Number	Account Title	2023-23 Prior year Actual	2024-24 Current year Budget	2025-25 Future year Budget
630-51930-350	TRANSPORTATION MAINTENANCE	23,297	30,000	35,000
630-51930-392	PUBLIC RELATIONS AND ADVOCACY	920	3,000	3,000
630-51930-840	CAPITAL TRANSPORTATION EQUIP	331	362,500	670,000
Total :		245,323	602,756	946,909
630-51931-360	BUILDING EXPENSES - RENT	19,500	19,500	19,500
Total :		19,500	19,500	19,500
630-51932-110	BUILDING AND PLANT SALARY	1,510	7,472	8,267
630-51932-300	BUILDING AND PLANT MAINTENANCE	16,586	18,000	45,000
630-51932-360	BUILDING & PLANT UTILITY COSTS	21,629	20,000	20,000
630-51932-821	BUILDING & PLANT IMPROVEMENT	1,788	3,500	4,000
Total :		41,512	48,972	77,267
Total REVENUES:		-816,420	-118,977	-301,850
Grand Totals:		19,511,560	-194,478	-342,516