

NOTICE

A meeting of the City of Evansville Finance and Labor Relations Committee will be held on the date and at the time and location stated below. Notice is further given that enough members of the City Council may be present to constitute a meeting under Wisconsin Statutes and this constitutes notice of any such meeting. Requests for persons with disabilities who need assistance to participate in this meeting should be made by calling City Hall: (608)-882-2266 with as much advance notice as possible.

City of Evansville
Finance and Labor Relations Committee
Regular Meeting
City Hall, 31 S Madison St., Evansville, WI 53536
Wednesday, August 6th, 2025, 3:00 p.m.

AGENDA-REVISED

1. Call to Order
2. Roll Call
3. Motion to Approve the Agenda.
4. Motion to Waive the reading of the minutes of the July 2, 2025 regular meeting and Approve them as printed.
5. Civility Reminder
6. Citizen Appearances
7. Motion to Accept the July 2025 City Bills in the amount of \$1,896,185.74
8. New Business
 - A. Discussion and Motion to Recommend to Common Council approval of the contract of Zignego Company, Inc., regarding the Lincoln Lift Station Upgrade with the Cherry Street Lift Station Generator w/o the CWFP Requirements in the amount of \$808,625.
 - B. Motion to Recommend to Common Council approval of the EMS Garage Bid.
 - C. Motion to Recommend Common Council approval of Resolution 2025-15, Amending City of Evansville Fee Schedule-Cemetery.
 - D. 2024 Johnson Block Audit Presentation
 - E. 2025 Second Quarter Treasurer's Report
 - F. Alderperson District 1 Debt discussion.
9. City Administrator/Finance Director Report.
 - A. Update on 2026 budget, CIP and financial planning.
10. Next Meeting Dates:
 - A. Regular Meeting: September 3, 2025 at 3:00 p.m.
 - B. 2025 Meetings, held the Wednesday before Council: October 8th, 2025 at 3pm, November 5th, 2025 at 3pm, and December 3rd, 2025 at 3pm.
11. Adjourn

Abbey Barnes, Finance and Labor Relations Chair

City of Evansville
Finance and Labor Relations Committee
 Regular Meeting
City Hall, 31 S Madison St., Evansville, WI 53536
 Wednesday, July 2nd, 2025, 8:00 a.m.

MINUTES

1. Call to Order: Barnes called the meeting to order at 8:00 a.m.

2. Roll Call:

Present/Absent

Aldersperson Abbey Barnes	P	Jason Sergeant, Administrator
Aldersperson Ben Corridon	P	Scott Kriebs, Municipal Services Director
Aldersperson Bill Lathrop	P	Dianne Duggan, Mayor

3. Motion to Approve the Agenda by Lathrop, seconded by Corridon. Motion passed 3-0.

4. Motion to Waive the reading of the minutes of the June 4, 2025 regular meeting and Approve them as printed by Corridon, seconded by Lathrop. Motion passed 3-0.

A change to add that Hon. Alisankus spoke to 8B

5. Civility Reminder: Barnes issued a reminder that all City business is held with civility and decorum.

6. Citizen Appearances: None

7. Motion to Accept the June 2025 City Bills in the amount of \$1,417,051.62 by Corridon, seconded by Lathrop. Motion passed by Roll Call 3-0.

8. New Business

A. Discussion regarding fees for public outlets on Church and First Street: Discussion concluded with a decision that the cost of \$25 would be passed on to the user of the outlets.

B. Motion to recommend to Common Council an amendment to the US Cellular lease dated March 23, 2021 by Corridon, seconded by Barnes. Motion passed 3-0.

9. City Administrator/Finance Director Report

A. Update on 2026 budget and financial planning

B. Discussion of Lead Service Lateral Ordinance updates and Sidewalks

10. Next Meeting Dates:

A. Regular Meeting: August 6, 2025 at 3:00 p.m.

B. 2025 Meetings, held the Wednesday before Council: September 3rd, 2025 at 3pm, October 8th, 2025 at 3pm, November 5th, 2025 at 3pm, and December 3rd, 2025 at 3pm.

11. Adjourn: Barnes adjourned the meeting.

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
010-1000130	UTILITY CASH CLEARING	922872	DIVISION OF ENERGY	REFUND OVERPAYMENT	2025 REFUN	07/08/2025	73.00	55354	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	DIVISION OF ENERGY	REFUND OVERPAYMENT	2025 REFUN	07/08/2025	136.65	55354	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	RYAN & JULIA EGAN	SOLAR CREDIT REFUND	2025 REFUN	07/22/2025	539.56	55462	.00	0	
Total 0101000130:							749.21		.00		
100-2127000	DEPOSIT-STREET OPENING	5160	DAWN CRONIN	park shelter REFUND	2025-05 REF	07/08/2025	100.00	55351	.00	0	
Total 1002127000:							100.00		.00		
100-2127500	REIMBURSABLE DEV COSTS	4990	TOWN & COUNTRY ENGIN	CTH M KWIK TRIP SITE REVIEW	28239	07/08/2025	255.00	55409	.00	0	
100-2127500	REIMBURSABLE DEV COSTS	4990	TOWN & COUNTRY ENGIN	2025 SETTLER'S GROVE SUPPORT	28240	07/08/2025	467.50	55409	.00	0	
Total 1002127500:							722.50		.00		
100-2131100	FEDERAL W/H TAX DEDUCTIO	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT FEDERAL WITHHOLDING TAX Pay Period: 6/27/2025	PR0627251	07/14/2025	13,751.00	2268	.00	0	
100-2131100	FEDERAL W/H TAX DEDUCTIO	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT FEDERAL WITHHOLDING TAX Pay Period: 7/11/2025	PR0711251	07/21/2025	13,996.45	2271	.00	0	
Total 1002131100:							27,747.45		.00		
100-2131200	STATE W/H TAX DEDUCTION	5550	WI DEPT OF REVENUE-EF	SWT STATE WITHHOLDING TAX Pay Period: 6/27/2025	PR0627251	07/14/2025	5,995.81	2269	.00	0	
100-2131200	STATE W/H TAX DEDUCTION	5550	WI DEPT OF REVENUE-EF	SWT STATE WITHHOLDING TAX Pay Period: 7/11/2025	PR0711251	07/21/2025	6,219.99	2272	.00	0	
Total 1002131200:							12,215.80		.00		
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INSURANCE - SINGLE Pay Period: 6/13/2025	PR0613251	07/14/2025	4,209.16	2264	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 6/13/2025	PR0613251	07/14/2025	906.94	2264	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 6/13/2025	PR0613251	07/14/2025	511.18	2264	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 6/13/2025	PR0613251	07/14/2025	25,318.26	2264	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX)2 Pay Period: 6/13/2025	PR0613251	07/14/2025	953.24	2264	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX)2 Pay Period: 6/13/2025	PR0613251	07/14/2025	3,981.88	2264	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INSURANCE - SINGLE Pay Period: 6/13/2025	PR0613251	07/14/2025	181.10	2264	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP RETIREE HEALTH CARE PAYMENTS Pay Period: 6/27/2025	PR0627251	07/14/2025	3,297.22	2265	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 6/27/2025	PR0627251	07/14/2025	181.19	2265	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 6/27/2025	PR0627251	07/14/2025	5,116.19	2265	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 6/27/2025	PR0627251	07/14/2025	1,464.44	2265	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 6/27/2025	PR0627251	07/14/2025	29,300.16	2265	.00	0	
Total 1002132110:							75,420.96		.00		
100-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS DED/EXP DENTAL INSURANCE Employer Pay Period: 6/27/2025	PR0627251	07/22/2025	3,859.53	55435	.00	0	
100-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	ADJUSTMENT	PR0627251	07/22/2025	170.71	55435	.00	0	
Total 1002132120:							4,030.24		.00		
100-2132121	VISION INSURANCE	1998	DELTA DENTAL OF WISCO	VISION INS/EXP VISION INSURANCE Pay Period: 6/27/2025	PR0627251	07/22/2025	225.94	55435	.00	0	
Total 1002132121:							225.94		.00		
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS ELECTED Pay Period: 5/30/2025	PR0530250	07/14/2025	74.24	2266	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 5/30/2025	PR0530250	07/14/2025	6,271.49	2266	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 5/30/2025	PR0530250	07/14/2025	6,271.49	2266	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 5/30/2025	PR0530250	07/14/2025	2,116.76	2266	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 5/30/2025	PR0530250	07/14/2025	4,571.61	2266	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS ELECTED Pay Period: 5/30/2025	PR0530250	07/14/2025	74.24	2266	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 6/13/2025	PR0613250	07/14/2025	5,510.80	2267	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 6/13/2025	PR0613250	07/14/2025	6,301.98	2267	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 6/13/2025	PR0613250	07/14/2025	6,301.98	2267	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED							

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
				UNION Pay Period: 6/13/2025	PR0613250	07/14/2025	2,551.64	2267	.00	0	
Total 1002132130:							40,046.23		.00		
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 6/27/2025	PR0627251	07/14/2025	10,261.62	2268	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 6/27/2025	PR0627251	07/14/2025	8,827.88	2268	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 6/27/2025	PR0627251	07/14/2025	2,064.63	2268	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 6/27/2025	PR0627251	07/14/2025	2,064.63	2268	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/11/2025	PR0711251	07/21/2025	10,345.25	2271	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/11/2025	PR0711251	07/21/2025	8,975.48	2271	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/11/2025	PR0711251	07/21/2025	2,099.14	2271	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/11/2025	PR0711251	07/21/2025	2,099.14	2271	.00	0	
Total 1002133100:							46,737.77		.00		
100-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	LIFE INS DED/EXP LIFE INSURANCE Pay Period: 6/27/2025	PR0627253	07/22/2025	609.56	55463	.00	0	
100-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	LIFE INS DED/EXP LIFE INSURANCE Pay Period: 6/27/2025	PR0627253	07/22/2025	1,208.21	55463	.00	0	
100-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	ADJUSTMENT	PR0627253	07/22/2025	156.66-	55463	.00	0	
Total 1002134300:							1,661.11		.00		
100-2136100	UNION DUES DEDUCTIONS	5603	WI PROFESSIONAL POLIC	UNION DUES POLICE UNION DUES-POLICE Pay Period: 6/27/2025	PR0627251	07/08/2025	319.90	55418	.00	0	
Total 1002136100:							319.90		.00		
100-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 6/27/2025	PR0627252	07/03/2025	521.89	2262	.00	0	
100-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 7/11/2025	PR0711252	07/22/2025	521.89	2013280	.00	0	
100-2137000	PAYROLL DEDUCTION MISC	5708	WISCONSIN SCTF	SUPP. PAYMENT	PR0711252	07/22/2025	65.00	2013281	.00	0	
Total 1002137000:							1,108.78		.00		
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT Pay Period: 6/27/2025	PR0627251	07/03/2025	892.24	2263	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT	POLICE/VIBA DEFERRED - SBG - AMOUNT Pay Period: 7/11/2025	PR0711250	07/21/2025	400.00	2274	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP -							

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100-2138000	ICMA RETIREMENT CORP DEF	2855	MISSION SQUARE RETIRE	SBG-% OF AMT Pay Period: 7/11/2025 DEF COMP DED DEFERRED COMP - ICMA - AMOUNT Pay Period: 7/11/2025	PR0711251	07/21/2025	892.24	2273	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2855	MISSION SQUARE RETIRE	DEF COMP DED DEFERRED COMP - ICMA - AMOUNT Pay Period: 6/27/2025	PR0711251	07/22/2025	250.00	55450	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2855	MISSION SQUARE RETIRE	DEF COMP DED DEFERRED COMP - ICMA - AMOUNT Pay Period: 6/27/2025	PR0627251	07/08/2025	250.00	55385	.00	0	
Total 1002138000:							2,684.48		.00		
100-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC ACCIDENT INSURANCE Pay Period: 7/11/2025	PR0711251	07/22/2025	12.42	2013278	.00	0	
100-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC ACCIDENT INSURANCE Pay Period: 6/27/2025	PR0627251	07/22/2025	12.42	2013278	.00	0	
Total 1002140000:							24.84		.00		
100-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC Pay Period: 7/11/2025	PR0711251	07/22/2025	28.27	2013278	.00	0	
100-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC MEDICAL Pay Period: 6/27/2025	PR0627251	07/22/2025	28.28	2013278	.00	0	
Total 1002141000:							56.55		.00		
100-45110-520	COURT PENALTIES & COSTS	4700	ST OF WIS CONTROLLER'	COURT FINES/ASSESS-JULY	2025-07	07/31/2025	2,397.48	55510	.00	0	
100-45110-520	COURT PENALTIES & COSTS	4700	ST OF WIS CONTROLLER'	COURT FINES/ASSESS-JUN	2025-06	07/08/2025	1,105.85	55406	.00	0	
Total 10045110520:							3,503.33		.00		
100-51010-30	COUNCIL EXPENSES & SUPPL	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES- COUNCIL	IN15230908	07/22/2025	22.38	55443	.00	0	
100-51010-30	COUNCIL EXPENSES & SUPPL	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES- COUNCIL	IN15241427	07/22/2025	36.68	55443	.00	0	
100-51010-30	COUNCIL EXPENSES & SUPPL	9017	US BANK	BUSINESS APPLE	6123-246921	07/22/2025	11.80	2013279	.00	0	
100-51010-30	COUNCIL EXPENSES & SUPPL	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - COUNCIL	2025-06	07/08/2025	11.10	55399	.00	0	
Total 10051010300:							81.96		.00		
100-51020-30	MAYOR EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-MAYOR	IN15230908	07/22/2025	1.50	55443	.00	0	
100-51020-30	MAYOR EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-MAYOR	IN15241427	07/22/2025	2.46	55443	.00	0	
100-51020-30	MAYOR EXPENSES	9017	US BANK	BUSINESS APPLE	6123-246921	07/22/2025	1.97	2013279	.00	0	
100-51020-30	MAYOR EXPENSES	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM MAYOR - M365 ACCOUNT	2336729010	07/08/2025	13.70	55341	.00	0	
100-51020-30	MAYOR EXPENSES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - MAYOR	2025-06	07/08/2025	.05	55399	.00	0	
Total 10051020300:							19.68		.00		

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100-51030-28	MUNI COURT FINES/ASSESS	4320	ROCK COUNTY TREASUR	COURT FINES/ASSESS-JUNE	2025-06 CO	07/08/2025	144.08	55402	.00	0	
100-51030-28	MUNI COURT FINES/ASSESS	4320	ROCK COUNTY TREASUR	COURT FINES/ASSESS-JULY	2025-07 CO	07/31/2025	277.80	55504	.00	0	
100-51030-28	MUNI COURT FINES/ASSESS	4320	ROCK COUNTY TREASUR	COURT FINES/ASSESS-JULY	2025-07 CO	07/31/2025	479.80	55504	.00	0	
100-51030-28	MUNI COURT FINES/ASSESS	922876	JC MCKENNA MIDDLE SC	RESTITUTION PAYMENT - OWEN CHRISTENSON	2025 RESTIT	07/31/2025	25.00	55493	.00	0	
100-51030-28	MUNI COURT FINES/ASSESS	922876	PATRICIA PESINA MOLINA	REFUND - OVERPAYMENT	2025 OVERP	07/08/2025	167.30	55393	.00	0	
100-51030-28	MUNI COURT FINES/ASSESS	922876	TINA ZIPSE	REFUND - OVERPAYMENT	2025 OVERP	07/31/2025	132.53	55512	.00	0	
Total 10051030281:							1,226.51		.00		
100-51030-30	MUNICIPAL COURT EXPENSE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-MUNI COURT	IN15230908	07/22/2025	1.41	55443	.00	0	
100-51030-30	MUNICIPAL COURT EXPENSE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-MUNI COURT	IN15241427	07/22/2025	2.30	55443	.00	0	
100-51030-30	MUNICIPAL COURT EXPENSE	9017	US BANK	ZOOM. US	6004-240113	07/22/2025	15.99	2013279	.00	0	
100-51030-30	MUNICIPAL COURT EXPENSE	9017	US BANK	BUSINESS APPLE	6123-246921	07/22/2025	1.97	2013279	.00	0	
100-51030-30	MUNICIPAL COURT EXPENSE	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM COURT - M365 ACCOUNT	2336729010	07/08/2025	13.70	55341	.00	0	
100-51030-30	MUNICIPAL COURT EXPENSE	1090	AT&T	MONTHLY AT&T CHARGES-MUNI COURT	608882281.0	07/31/2025	45.21	55479	.00	0	
100-51030-30	MUNICIPAL COURT EXPENSE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - MUNI COURT	2025-06	07/08/2025	13.75	55399	.00	0	
Total 10051030300:							94.33		.00		
100-51030-511	MUNI COURT LIABILITY INSUR	1870	COMMUNITY INSURANCE	GENERAL/AUTO LIABILITY INSURANCE	INV0000163	07/03/2025	88.56	55330	.00	0	
Total 10051030511:							88.56		.00		
100-51040-21	LEGAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-GENERAL FUND	63351	07/08/2025	3,045.50	55344	.00	0	
Total 10051040210:							3,045.50		.00		
100-51040-21	LEGAL SERVICES MUNI COUR	1885	CONSIGNY LAW FIRM SC	ATTY FEES-MUNI COURT - MDK	63337	07/08/2025	77.50	55344	.00	0	
Total 10051040215:							77.50		.00		
100-51090-21	ACCOUNTING/AUDITING	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES-GENERAL	528761	07/08/2025	7,500.00	55374	.00	0	
Total 10051090210:							7,500.00		.00		
100-51100-210	ASSESSOR SERVICES	1220	ASSOCIATED APPRAISAL	INTERNET POSTING OF PARCELS BY ASSESSMENT TECHNOLOGIES	181063	07/08/2025	53.26	55334	.00	0	
100-51100-210	ASSESSOR SERVICES	1220	ASSOCIATED APPRAISAL	PROFESSIONAL SERVICES-JULY	181063	07/08/2025	1,800.00	55334	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 10051100210:							1,853.26		.00		
100-51100-310	ASSESSOR SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-ASSESSOR	IN15230908	07/22/2025	4.33	55443	.00	0	
100-51100-310	ASSESSOR SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-ASSESSOR	IN15241427	07/22/2025	7.10	55443	.00	0	
Total 10051100310:							11.43		.00		
100-51110-290	FINANCE PUBLISHING CONTR	922873	APG OF SOUTHERN WISC	ORDINANCE #2025-03	384406	07/31/2025	185.74	55478	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922873	APG OF SOUTHERN WISC	BIDS FOR EMS & POLICE GARAGE	380920	07/08/2025	50.16	55333	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922873	APG OF SOUTHERN WISC	2025 LINCOLN STREET LIFT STATION UPGRADES	381516	07/22/2025	211.61	55426	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	EMS & POLICE GARAGE BIDS	473412	07/22/2025	39.84	55461	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	2025 LINCOLN STREET LIFT STATION UPGRADE	473694	07/22/2025	102.80	55461	.00	0	
Total 10051110290:							590.15		.00		
100-51110-310	FINANCE OFFICE SUPPLIES &	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-FINANCE OFFICE	IN15230908	07/22/2025	33.19	55443	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	2540	GORDON FLESCH CO INC	ROUNDING ISSUE	IN15230908	07/22/2025	.01-	55443	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-FINANCE OFFICE	IN15241427	07/22/2025	54.39	55443	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	3695	OFFICE PRO INC	SHREDDING SERVICE	737465-0	07/31/2025	18.00	55502	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	3695	OFFICE PRO INC	SHREDDING SERVICE	736433-0	07/08/2025	18.00	55391	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	BOUNCIE	6123-240113	07/22/2025	9.65	2013279	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	AMAZON - BASIC CARE ORIGINAL HAND SANITIZER	6887-246921	07/22/2025	7.18	2013279	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	AMAZON - HOCHQHS ADJUSTABLE 5 TIER OPEN BOOKCASE	6887-246921	07/22/2025	89.96	2013279	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	EVANSVILLE BLOOMS	6887-247170	07/22/2025	126.59	2013279	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	EVANSVILLE HARDWARE - FLY INFESTATION SPRAY	6887-248019	07/22/2025	65.14	2013279	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS ADVA	BROTHER TN-820 BLACK STANDARD YIELD TONER	7005834229	07/22/2025	77.95	55466	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS ADVA	DURACELL 2032 LITHIUM BATTERY	7005834229	07/22/2025	11.19	55466	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS ADVA	COFFEE	7005834229	07/22/2025	18.86	55466	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS ADVA	STAPLES ECONOMY RUBBER BANDS	7005834229	07/22/2025	2.98	55466	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS ADVA	ADAMS GUMMED DOUBLE WINDOW ENVELOPE	7005834229	07/22/2025	65.34	55466	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS ADVA	FILE FOLDER LABELS	7005834229	07/22/2025	8.34	55466	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS ADVA	LIQUID SOAP	7005834229	07/22/2025	11.19	55466	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS ADVA	LIQUID SOAP REFILL	7005834229	07/22/2025	11.69	55466	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS ADVA	TRASH BAGS	7005834229	07/22/2025	20.06	55466	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS ADVA	OFFICEMATE JUMBO PAPER CLIPS	7005834229	07/22/2025	3.71	55466	.00	0	

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100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS ADVA	BOSTITCH EZ SQUEEZE 3 HOLE PUNCH	7005834229	07/22/2025	21.79	55466	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS ADVA	STAPLES KRAFT CLASP ENVELOPES	7005834229	07/22/2025	13.35	55466	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS ADVA	RUBBER BANDS	7005834229	07/22/2025	2.98	55466	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS ADVA	COASTWIDE PROFESSIIONAL RECYCLED HARDWOUND PAPER TOWELS	7005834229	07/22/2025	67.34	55466	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS ADVA	TOLIET PAPER	7005834229	07/22/2025	54.71	55466	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - FINANCE	2025-06	07/08/2025	117.18	55399	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - FINANCE	2025-06	07/08/2025	100.09	55399	.00	0	
Total 10051110310:							1,030.84		.00		
100-51110-361	FINANCE COMMUNICATIONS	9017	US BANK	BUSINESS APPLE	6123-246921	07/22/2025	8.85	2013279	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM FINANCE - M365 ACCOUNT	2336729010	07/08/2025	61.64	55341	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	1730	CHARTER COMMUNICATI	ROUNDING - M365 ACCOUNT	2336729010	07/08/2025	.01-	55341	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0740671317	07/22/2025	92.40	55472	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP - FINANCE	39499790	07/08/2025	233.53	55365	.00	0	
Total 10051110361:							396.41		.00		
100-51110-370	FINANCE ELECTION EXPENS	9017	US BANK	AMAZON - BASIC CARE ORIGINAL HAND SANITIZER	6887-246921	07/22/2025	7.18	2013279	.00	0	
100-51110-370	FINANCE ELECTION EXPENS	9017	US BANK	AMAZON - 2000'S PCS VOTED TODAY STICKERS ROUND SELF ADHESIVE LABELS	6887-246921	07/22/2025	17.99	2013279	.00	0	
100-51110-370	FINANCE ELECTION EXPENS	9017	US BANK	AMAZON - HYFIBRO 500 PCS VOTED TODAY STICKERS ROLL	6887-246921	07/22/2025	8.99	2013279	.00	0	
100-51110-370	FINANCE ELECTION EXPENS	9017	US BANK	AMAZON - AILIHEN C8 HEADPHONES WIRED	6887-246921	07/22/2025	13.29	2013279	.00	0	
100-51110-370	FINANCE ELECTION EXPENS	9017	US BANK	AMAZON - AMAZON ASICS PREMIUM CROWD CONTROL STANCHIONS	6887-246921	07/22/2025	75.99	2013279	.00	0	
100-51110-370	FINANCE ELECTION EXPENS	9017	US BANK	AMAZON - AMAZON BASICS PREMIUM CROWD CONTROL STANCHIONS	6887-246921	07/22/2025	79.99	2013279	.00	0	
100-51110-370	FINANCE ELECTION EXPENS	9017	US BANK	AMAZON - STANCHIONS FENCEUR 2 ROLLS/1000 PCS VOTED SITCKERS	6887-246921	07/22/2025	11.99	2013279	.00	0	
100-51110-370	FINANCE ELECTION EXPENS	9017	US BANK	AMAZON - EMPSIGN 17 INCH LAPTOP BACKPACK FOR WOMEN	6887-246921	07/22/2025	8.91	2013279	.00	0	
100-51110-370	FINANCE ELECTION EXPENS	9017	US BANK	AMAZON - ADJUSTABLE LABEL DISPENSER 4 DISK	6887-246921	07/22/2025	24.99	2013279	.00	0	
100-51110-370	FINANCE ELECTION EXPENS	9017	US BANK	AMAZON - I VOTED EARLY STICKERS	6887-246921	07/22/2025	21.91	2013279	.00	0	
Total 10051110370:							271.23		.00		
100-51120-355	MUNICIPAL BUILDINGS	1060	EVANSVILLE HARDWARE	PLASTER JAB SAW 6"	K33259	07/22/2025	11.99	55439	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1060	EVANSVILLE HARDWARE	PLUGIN OIL CLN LINEN	K33259	07/22/2025	6.99	55439	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1060	EVANSVILLE HARDWARE	CLORX CLEANUP FRESH	K33259	07/22/2025	5.99	55439	.00	0	

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100-51120-355	MUNICIPAL BUILDINGS	1060	EVANSVILLE HARDWARE	FLEX TAPE WHITE	K33266	07/22/2025	15.99	55439	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1060	EVANSVILLE HARDWARE	GREAT STUFF, BOUNCE OUTDOOR FRESH	K33266	07/22/2025	7.99	55439	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON RUBBER 4X6 - CITY HALL	6140617172	07/08/2025	4.16	55414	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER 3X10 - CITY HALL	6140617172	07/08/2025	15.60	55414	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	FIRST AID SUPPLY - CITY HALL	6140617172	07/08/2025	18.71	55414	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	SERVICE CHARGE - CITY HALL	6140617172	07/08/2025	5.20	55414	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON RUBBER 4X6 - CITY HALL	6140622117	07/08/2025	4.16	55414	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER 3X10 - CITY HALL	6140622117	07/08/2025	15.60	55414	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	FIRST AID SUPPLY - CITY HALL	6140622117	07/08/2025	18.71	55414	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	SERVICE CHARGE - CITY HALL	6140622117	07/08/2025	5.20	55414	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON RUBBER 4X6 - CITY HALL	6140626467	07/22/2025	4.16	55475	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER 3X10 - CITY HALL	6140626467	07/22/2025	15.60	55475	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	FIRST AID SUPPLY - CITY HALL	6140626467	07/22/2025	18.71	55475	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	SERVICE CHARGE - CITY HALL	6140626467	07/22/2025	5.20	55475	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER 3X10 - CITY HALL	6140630713	07/22/2025	15.60	55475	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON RUBBER 4X6 - CITY HALL	6140630713	07/22/2025	4.16	55475	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	FIRST AID SUPPLY - CITY HALL	6140630713	07/22/2025	18.71	55475	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	SERVICE CHARGE - CITY HALL	6140630713	07/22/2025	5.20	55475	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER 3X10 - CITY HALL	6140635103	07/31/2025	15.60	55514	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON RUBBER 4X6 - CITY HALL	6140635103	07/31/2025	4.16	55514	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	FIRST AID SUPPLY - CITY HALL	6140635103	07/31/2025	18.71	55514	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	SERVICE CHARGE - CITY HALL	6140635103	07/31/2025	5.20	55514	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER 3X10 - CITY HALL	6140639363	07/31/2025	15.60	55514	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON RUBBER 4X6 - CITY HALL	6140639363	07/31/2025	4.16	55514	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	FIRST AID SUPPLY - CITY HALL	6140639363	07/31/2025	18.71	55514	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	SERVICE CHARGE - CITY HALL	6140639363	07/31/2025	5.20	55514	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	5160	CITY OF EVANSVILLE	City Hall - W & L Bill	2025-07	07/21/2025	730.70	2275	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	5600	WE ENERGIES	MONTHLY GAS SERVICE-CITY HALL/MUNI COURT	00002-0625	07/08/2025	39.74	55415	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-CITY HALL	863950	07/22/2025	53.00	55456	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1090	AT&T	MONTHLY AT&T CHARGES- MUNICIPAL	608882281.0	07/31/2025	45.21	55479	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	923031	ENVIRONMENT CONTROL	MONTHLY JANITORIAL - JULY	38374-613	07/08/2025	990.00	55355	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	923031	ENVIRONMENT CONTROL	MONTHLY JANITORIAL - AUGUST	38837-613	07/31/2025	990.00	55486	.00	0	
Total 10051120355:							3,159.62		.00		
100-51140-285	DOG & CAT EXPENSE	4320	ROCK COUNTY TREASUR	DOG LICENSES - JUN	2025-06 DO	07/08/2025	56.75	55403	.00	0	
100-51140-285	DOG & CAT EXPENSE	4320	ROCK COUNTY TREASUR	OVERPAYMENT FROM MAY	2025-06 DO	07/08/2025	5.50-	55403	.00	0	

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100-51140-285	DOG & CAT EXPENSE	4259	HUMANE SOCIETY OF SO	ANIMAL R&B / PICK UP CHARGE	229	07/08/2025	308.33	55369	.00	0	
Total 10051140285:							359.58		.00		
100-51140-505	WEIGHTS AND MEASURES	9341	DATCP	WEIGHTS/MEASURES INSPECTION ANNUAL FEE	115-0000037	07/08/2025	2,250.00	55349	.00	0	
Total 10051140505:							2,250.00		.00		
100-51140-511	LIABILITY INSURANCE	1870	COMMUNITY INSURANCE	GENERAL/AUTO LIABILITY INSURANCE	INV0000163	07/03/2025	805.15	55330	.00	0	
100-51140-511	LIABILITY INSURANCE	1870	COMMUNITY INSURANCE	GENERAL/AUTO LIABILITY INSURANCE	INV0000163	07/03/2025	115.79	55330	.00	0	
Total 10051140511:							920.94		.00		
100-52200-20	Investigative Expenses	9017	US BANK	DOJ EPAY RECORDS CHECK	9978-247170	07/22/2025	42.00	2013279	.00	0	
100-52200-20	Investigative Expenses	9017	US BANK	DOJ EPAY RECORDS CHECK	9978-247170	07/22/2025	28.00	2013279	.00	0	
100-52200-20	Investigative Expenses	9017	US BANK	DOJ EPAY RECORDS CHECK	9978-247170	07/22/2025	42.00	2013279	.00	0	
Total 10052200205:							112.00		.00		
100-52200-21	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-LATTIMORE	63338	07/08/2025	227.50	55344	.00	0	
100-52200-21	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-POLICE	63351	07/08/2025	52.50	55344	.00	0	
100-52200-21	PROFESSIONAL SERVICES	4107	TRANS UNION RISK AND A	CREDIT CHECK-POLICE	5729311-202	07/08/2025	110.00	55410	.00	0	
Total 10052200210:							390.00		.00		
100-52200-31	POLICE OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-POLICE DEPT	IN15230908	07/22/2025	30.65	55443	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-POLICE DEPT	IN15241427	07/22/2025	50.24	55443	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	3695	OFFICE PRO INC	SHREDDING SERVICE - POLICE	737464-0	07/22/2025	18.00	55454	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	3695	OFFICE PRO INC	SHREDDING SERVICE - POLICE	736432-0	07/08/2025	18.00	55391	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	9017	US BANK	THE UPS STORE	9978-240009	07/22/2025	102.00	2013279	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	9017	US BANK	FAMILY DOLLAR	9978-244450	07/22/2025	28.15	2013279	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	9017	US BANK	AMAZON - MAGNETIC MIC	9978-246921	07/22/2025	44.95	2013279	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - POLICE DEPT	2025-06	07/08/2025	45.57	55399	.00	0	
Total 10052200310:							337.56		.00		
100-52200-33	POLICE PROFESSIONAL DEV	3305	MERCY HEALTH SYSTEM	PHYSICAL TYPE 2	00039710-00	07/22/2025	68.00	55448	.00	0	
100-52200-33	POLICE PROFESSIONAL DEV	3305	MERCY HEALTH SYSTEM	DRUG SCREEN 5 PANEL NON-DOT MERCY MRO	00039710-00	07/22/2025	38.00	55448	.00	0	
100-52200-33	POLICE PROFESSIONAL DEV	3305	MERCY HEALTH SYSTEM	PHYSICAL TYPE 2	00039710-00	07/22/2025	68.00	55448	.00	0	

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100-52200-33	POLICE PROFESSIONAL DEV	3305	MERCY HEALTH SYSTEM	DRUG SCREEN 5 PANEL NON-DOT MERCY MRO	00039710-00	07/22/2025	38.00	55448	.00	0	
100-52200-33	POLICE PROFESSIONAL DEV	4421	JEREMY SCHMIDT	TRAINING LUNCH	2025-06	07/08/2025	25.59	55373	.00	0	
100-52200-33	POLICE PROFESSIONAL DEV	922423	THE PSYCHOLOGY CENT	BASIC-PRE EMPLOYMENT	341813	07/22/2025	475.00	55469	.00	0	
Total 10052200330:							712.59		.00		
100-52200-34	POLICE EQUIPMENT	9017	US BANK	FULLIDENTITY.COM	9978-243889	07/22/2025	139.00	2013279	.00	0	
100-52200-34	POLICE EQUIPMENT	3751	PAPA DUKES-WHO'S CRAZ	PD-VEHICLE WASHES	2025-06	07/08/2025	28.80	55392	.00	0	
100-52200-34	POLICE EQUIPMENT	922880	TIMECLOCK PLUS LLC	SCHEDULE ANYWHERE LICENSE	INV0042633	07/31/2025	787.50	55511	.00	0	
Total 10052200340:							955.30		.00		
100-52200-34	POLICE VEHICLE FUEL	922831	CONSUMERS COOP OIL C	POLICE - FUEL	154789-0625	07/22/2025	833.77	55433	.00	0	
Total 10052200343:							833.77		.00		
100-52200-35	POLICE EQUIP MAINTENANCE	9017	US BANK	SATEHRS SERVICE	9978-240345	07/22/2025	130.00	2013279	.00	0	
Total 10052200350:							130.00		.00		
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	MAT NYLON/RUBBER 3X10 - POLICE	6140617171	07/08/2025	10.40	55414	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	FIRST AID SUPPLY - POLICE	6140617171	07/08/2025	18.71	55414	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	SERVICE CHARGE - POLICE	6140617171	07/08/2025	5.20	55414	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	MAT NYLON/RUBBER 3X10 - POLICE	6140622116	07/08/2025	10.40	55414	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	FIRST AID SUPPLY - POLICE	6140622116	07/08/2025	18.71	55414	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	SERVICE CHARGE - POLICE	6140622116	07/08/2025	5.20	55414	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	MAT NYLON/RUBBER 3X10 - POLICE	6140626466	07/22/2025	10.40	55475	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	FIRST AID SUPPLY - POLICE	6140626466	07/22/2025	18.71	55475	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	SERVICE CHARGE - POLICE	6140626466	07/22/2025	5.20	55475	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	MAT NYLON/RUBBER 3X10 - POLICE	6140630712	07/22/2025	10.40	55475	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	FIRST AID SUPPLY - POLICE	6140630712	07/22/2025	18.71	55475	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	SERVICE CHARGE - POLICE	6140630712	07/22/2025	5.20	55475	.00	0	
Total 10052200355:							137.24		.00		
100-52200-36	POLICE BLDG UTILITIES EXPE	5160	CITY OF EVANSVILLE	EPD - W & L Bill	2025-07	07/21/2025	620.17	2275	.00	0	
100-52200-36	POLICE BLDG UTILITIES EXPE	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE- POLICE DEPT	0740908008	07/22/2025	495.64	55472	.00	0	
Total 10052200360:							1,115.81		.00		
100-52200-36	POLICE COMMUNICATIONS	9017	US BANK	BUSINESS APPLE	6123-246921	07/22/2025	18.69	2013279	.00	0	

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100-52200-36	POLICE COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM POLICE - M365 ACCOUNT	2336729010	07/08/2025	130.14	55341	.00	0	
100-52200-36	POLICE COMMUNICATIONS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP - POLICE	39499790	07/08/2025	273.52	55365	.00	0	
Total 10052200361:							422.35		.00		
100-52200-511	POLICE LIABILITY INSURANCE	1870	COMMUNITY INSURANCE	GENERAL/AUTO LIABILITY INSURANCE	INV0000163	07/03/2025	1,826.98	55330	.00	0	
Total 10052200511:							1,826.98		.00		
100-52210-20	FIRE DISTRICT CONTRIB-INTE	2280	EVANSVILLE COMMUNITY	ANNUAL FIRE DUES DISTRIBUTION	2025 FIRE D	07/22/2025	31,793.48	55437	.00	0	
Total 10052210209:							31,793.48		.00		
100-52240-21	BLDG INSP - PROFESSIONAL	922983	GENERAL ENGINEERING	BUILDING INSPECTIONS 6/1/2025 - 6-30-2025	153-222 (INS	07/22/2025	1,225.00	55442	.00	0	
Total 10052240210:							1,225.00		.00		
100-52240-30	BLDG INSP - MISC EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-BUILDING INSP	IN15230908	07/22/2025	.15	55443	.00	0	
100-52240-30	BLDG INSP - MISC EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-BUILDING INSP	IN15241427	07/22/2025	.24	55443	.00	0	
100-52240-30	BLDG INSP - MISC EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - BUILDING INSP.	2025-06	07/08/2025	10.65	55399	.00	0	
Total 10052240300:							11.04		.00		
100-52240-36	BLDG INSP - COMMUNICATIO	9017	US BANK	BUSINESS APPLE	6123-246921	07/22/2025	.98	2013279	.00	0	
100-52240-36	BLDG INSP - COMMUNICATIO	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM BLDG INS - M365 ACCOUNT	2336729010	07/08/2025	6.85	55341	.00	0	
100-52240-36	BLDG INSP - COMMUNICATIO	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0740671317	07/22/2025	94.48	55472	.00	0	
Total 10052240361:							102.31		.00		
100-53300-21	PROFESSIONAL SERVICES	3456	MID-STATE EQUIPMENT	STIHL MS241C	J60438	07/31/2025	59.75	55499	.00	0	
Total 10053300210:							59.75		.00		
100-53300-28	PW DRUG & ALCOHOL TESTIN	3305	MERCY HEALTH SYSTEM	DRUG SCREEN DOT PANEL	00039664-00	07/22/2025	50.00	55448	.00	0	
Total 10053300280:							50.00		.00		
100-53300-30	PW STREET MAINT& REPAIRS	1985	DECKER SUPPLY CO INC	18" X 24" PHI/CS NO LEFT TURN/NO RIGHT TURN	932833	07/08/2025	69.10	55352	.00	0	

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100-53300-30	PW STREET MAINT& REPAIRS	1985	DECKER SUPPLY CO INC	NO ENGINE BRAKING	932835	07/08/2025	359.75	55352	.00	0	
100-53300-30	PW STREET MAINT& REPAIRS	4165	ROCK ROAD COMPANIES I	COLD MIX 2 TONS	325465	07/22/2025	751.50	55460	.00	0	
100-53300-30	PW STREET MAINT& REPAIRS	4165	ROCK ROAD COMPANIES I	4 LT 58-28	325622	07/31/2025	1,038.79	55506	.00	0	
Total 10053300300:							2,219.14		.00		
100-53300-30	DMV REGISTRATION USEAGE	5690	WIS DEPT OF TRANSPOR	MADISON STREET	395-0000403	07/08/2025	3,933.38	55421	.00	0	
Total 10053300303:							3,933.38		.00		
100-53300-31	PW OFFICE SUPPLIES & EXP	1060	EVANSVILLE HARDWARE	CLORX CLEANUP FRESH	K33225	07/22/2025	11.98	55439	.00	0	
100-53300-31	PW OFFICE SUPPLIES & EXP	1060	EVANSVILLE HARDWARE	ACE 33 GAL DR#3	K33225	07/22/2025	15.99	55439	.00	0	
100-53300-31	PW OFFICE SUPPLIES & EXP	1060	EVANSVILLE HARDWARE	MULTI-PURP CLENR AA 16OZ	K33550	07/22/2025	13.18	55439	.00	0	
100-53300-31	PW OFFICE SUPPLIES & EXP	1060	EVANSVILLE HARDWARE	WINDEX ORIGINAL 23OZ	K33550	07/22/2025	9.18	55439	.00	0	
100-53300-31	PW OFFICE SUPPLIES & EXP	1060	EVANSVILLE HARDWARE	MEAT THERMOMETER DIGITAL	K33637	07/22/2025	17.99	55439	.00	0	
100-53300-31	PW OFFICE SUPPLIES & EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-DPW OFFICE	IN15230908	07/22/2025	.47	55443	.00	0	
100-53300-31	PW OFFICE SUPPLIES & EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-DPW OFFICE	IN15241427	07/22/2025	.77	55443	.00	0	
100-53300-31	PW OFFICE SUPPLIES & EXP	3435	MENARD'S-JANESVILLE	SCOTT PAPER TOWEL 15DR	74788	07/31/2025	15.99	55498	.00	0	
100-53300-31	PW OFFICE SUPPLIES & EXP	4041	REGEZ SUPPLY CO INC	PREFERENCE 2PLY TOILET TISSUE	265085	07/22/2025	73.07	55457	.00	0	
100-53300-31	PW OFFICE SUPPLIES & EXP	4041	REGEZ SUPPLY CO INC	ENMOTION WHITE ROLL TOWEL 10"X800'	265085	07/22/2025	154.80	55457	.00	0	
100-53300-31	PW OFFICE SUPPLIES & EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - PUBLIC WORKS	2025-06	07/08/2025	2.06	55399	.00	0	
Total 10053300310:							315.48		.00		
100-53300-34	PW - TOOLS & EQUIP	1060	EVANSVILLE HARDWARE	FOLDING PRUNING SAW 7"	K33649	07/22/2025	16.99	55439	.00	0	
100-53300-34	PW - TOOLS & EQUIP	1060	EVANSVILLE HARDWARE	ALL STEEL BYPASS PRUNER	K33649	07/22/2025	16.99	55439	.00	0	
100-53300-34	PW - TOOLS & EQUIP	3456	MID-STATE EQUIPMENT	33RS 105E CHAIN STIHL/C	I69502	07/31/2025	113.98	55499	.00	0	
Total 10053300340:							147.96		.00		
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0625	07/22/2025	508.19	55433	.00	0	
100-53300-34	PW VEHICLE FUEL	922978	WEX BANK	FUEL PURCHASES	105697557	07/08/2025	1,671.59	55417	.00	0	
Total 10053300343:							2,179.78		.00		
100-53300-35	PW BLDG MAINT & SUPPLIES	1060	EVANSVILLE HARDWARE	PRUNING SEAL 13OZ	K33507	07/22/2025	8.99	55439	.00	0	
100-53300-35	PW BLDG MAINT & SUPPLIES	1060	EVANSVILLE HARDWARE	MIRACLEGRO BOOSTER 1LB	K33507	07/22/2025	22.77	55439	.00	0	
100-53300-35	PW BLDG MAINT & SUPPLIES	1060	EVANSVILLE HARDWARE	BATTRY ALKALINE D	K33507	07/22/2025	11.99	55439	.00	0	

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Total 10053300355:							43.75		.00		
100-53300-36	PW BLDG UTILITIES EXP-HEAT	5160	CITY OF EVANSVILLE	DPW Garage - W & L Bill	2025-07	07/21/2025	717.77	2275	.00	0	
100-53300-36	PW BLDG UTILITIES EXP-HEAT	5600	WE ENERGIES	MONTHLY GAS SERVICE-DPW	00001-0625	07/08/2025	42.63	55415	.00	0	
Total 10053300360:							760.40		.00		
100-53300-36	PW COMMUNICATIONS	9017	US BANK	BUSINESS APPLE	6123-246921	07/22/2025	2.95	2013279	.00	0	
100-53300-36	PW COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM DPW - M365 ACCOUNT	2336729010	07/08/2025	20.55	55341	.00	0	
100-53300-36	PW COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM DPW	1708303010	07/08/2025	129.99	55341	.00	0	
100-53300-36	PW COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM DPW	1708303010	07/31/2025	129.99	55482	.00	0	
100-53300-36	PW COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-DPW	0740656545	07/22/2025	76.49	55472	.00	0	
100-53300-36	PW COMMUNICATIONS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP - DPW	39499790	07/08/2025	47.42	55365	.00	0	
Total 10053300361:							407.39		.00		
100-53300-511	PW LIABILITY INSURANCE	1870	COMMUNITY INSURANCE	GENERAL/AUTO LIABILITY INSURANCE	INV0000163	07/03/2025	4,559.56	55330	.00	0	
Total 10053300511:							4,559.56		.00		
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	RECYCLING STANDARD SERVICE	U100002364	07/08/2025	3,357.90	55362	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	96 GALLON SERVICE RESIDENTIAL RECYCLE	U100002364	07/08/2025	3,512.60	55362	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	TRASH STANDARD SERVICE	U100002364	07/08/2025	7,030.80	55362	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	96 GALLON SERVICE RESIDENTIAL TRASH	U100002364	07/08/2025	7,068.60	55362	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	96 GALLON SERVICE RESIDENTIAL RECYCLE	U100002364	07/08/2025	3,298.75	55362	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	10YD EXCHANGE	U100002364	07/08/2025	83.00	55362	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	C & D MR-1326463	U100002364	07/08/2025	73.53	55362	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	4 YARD FRONT LOAD TRASH SERVICE	U100002364	07/08/2025	103.32	55362	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	2 YARD FRONT LOAD RECYCLE SERVICE	U100002364	07/08/2025	79.00	55362	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	2 YARD FRONT LOAD TRASH SERVICE	U100002364	07/08/2025	95.00	55362	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	FUEL SURCHARGE	U100002377	07/08/2025	178.80	55362	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	RECYCLING STANDARD SERVICE	U100002449	07/31/2025	3,357.90	55488	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	96 GALLON SERVICE RESIDENTIAL RECYCLE	U100002449	07/31/2025	3,512.60	55488	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	TRASH STANDARD SERVICE	U100002449	07/31/2025	7,030.80	55488	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	96 GALLON SERVICE RESIDENTIAL TRASH	U100002449	07/31/2025	7,068.60	55488	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	RECYCLING STANDARD SERVICE	U100002449	07/31/2025	116.66	55488	.00	0	

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100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	TRASH STANDARD SERVICE	U100002449	07/31/2025	139.98	55488	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	FUEL SURCHARGE	U100002449	07/31/2025	313.04-	55488	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	96 GALLON SERVICE RESIDENTIAL RECYCLE	U100002449	07/31/2025	3,298.75	55488	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	RO EXCHANGE W.O #119157	U100002449	07/31/2025	83.00	55488	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	C & D MR-1329118	U100002449	07/31/2025	43.89	55488	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	4 YARD FRONT LOAD TRASH SERVICE	U100002449	07/31/2025	103.32	55488	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	2 YARD FRONT LOAD RECYCLE SERVICE	U100002449	07/31/2025	28.03-	55488	.00	0	
100-53310-29	Recycling & Refuse Collection	923080	GFL ENVIRONMENTAL	2 YARD FRONT LOAD TRASH SERVICE	U100002449	07/31/2025	33.71-	55488	.00	0	
Total 10053310290:							49,262.02		.00		
100-53310-30	RECYCLING EXPENSE	1985	DECKER SUPPLY CO INC	NO DUMPING ON FIRE/ASHES	932834	07/08/2025	34.95	55352	.00	0	
100-53310-30	RECYCLING EXPENSE	1985	DECKER SUPPLY CO INC	STAY BACK	932834	07/08/2025	56.80	55352	.00	0	
Total 10053310300:							91.75		.00		
100-53420-30	PW FLEET MAINTENANCE	3456	MID-STATE EQUIPMENT	BLADE 24.5"	167814	07/08/2025	176.70	55382	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3940	POMP'S TIRE SERVICE IN	EMERGENCY REG HRS RD SVC- FARM	540204416	07/08/2025	152.00	55397	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3940	POMP'S TIRE SERVICE IN	OTR FUEL SURCHARGE	540204416	07/08/2025	40.00	55397	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3940	POMP'S TIRE SERVICE IN	FARM FLAT REPAIR ON VEHICLE- ROAD	540204416	07/08/2025	151.00	55397	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3940	POMP'S TIRE SERVICE IN	FARM SMALL PATCH & PLUG	540204416	07/08/2025	9.50	55397	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3940	POMP'S TIRE SERVICE IN	COMMERCIAL SHOP/SERVICE SUPPLIES	540204416	07/08/2025	21.21	55397	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3940	POMP'S TIRE SERVICE IN	GLADIAT QR25 TRLR	540204417	07/08/2025	864.64	55397	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3940	POMP'S TIRE SERVICE IN	TRK DSMNT/MNT ON VEH-ROAD LDMOR	540204417	07/08/2025	200.00	55397	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3940	POMP'S TIRE SERVICE IN	PSR/LT TRK TORQUE FEE	540204417	07/08/2025	10.00	55397	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3940	POMP'S TIRE SERVICE IN	LIGHT TRUCK BOLT IN VALVE STEM	540204417	07/08/2025	60.00	55397	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3940	POMP'S TIRE SERVICE IN	LT TRK SCRAP DISPOSAL FEE	540204417	07/08/2025	80.00	55397	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3940	POMP'S TIRE SERVICE IN	COMMERCIAL SHOP/SERVICE SUPPLIES	540204417	07/08/2025	14.00	55397	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3940	POMP'S TIRE SERVICE IN	RETAIL SHOP/SERVICE SUPPLIES	540204417	07/08/2025	.60	55397	.00	0	
100-53420-30	PW FLEET MAINTENANCE	1687	CARTER & GRUENEWALD	3/8HOSE	434468	07/08/2025	310.00	55340	.00	0	
100-53420-30	PW FLEET MAINTENANCE	1687	CARTER & GRUENEWALD	0606MB FITTING	434468	07/08/2025	18.00	55340	.00	0	
100-53420-30	PW FLEET MAINTENANCE	2630	GENERAL COMMUNICATI	GCI SWITCH FOR AMBER LIGHTS NOT WORKING	346639	07/08/2025	70.00	55361	.00	0	
100-53420-30	PW FLEET MAINTENANCE	2630	GENERAL COMMUNICATI	COMPLETED MOVING TOGGLE SWITCH TO THE FACTORY FORD AUX SWITCH ON THE HEADLINER	347075	07/22/2025	280.00	55441	.00	0	
100-53420-30	PW FLEET MAINTENANCE	2630	GENERAL COMMUNICATI	MOVE LIGHTS TO AUX1 SWITCH	347509	07/31/2025	280.00	55487	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3600	NAPA OF OREGON	24IN EXACTFITBLADE	408344	07/08/2025	12.80	55387	.00	0	

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100-53420-30	PW FLEET MAINTENANCE	3600	NAPA OF OREGON	SWITCH	408709	07/08/2025	13.17	55387	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3600	NAPA OF OREGON	CRIMSON 2 GRS CART	408709	07/08/2025	43.90	55387	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3600	NAPA OF OREGON	3MO WTY BAT	409255	07/31/2025	64.12	55501	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3600	NAPA OF OREGON	CORE DEPOSIT	409255	07/31/2025	9.00	55501	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3600	NAPA OF OREGON	CORE DEPOSIT CREDIT	409255	07/31/2025	9.00-	55501	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3600	NAPA OF OREGON	NAPA GOLD OIL FILTER	409279	07/31/2025	20.13	55501	.00	0	
100-53420-30	PW FLEET MAINTENANCE	3600	NAPA OF OREGON	INSTALL HOSE END	409280	07/31/2025	2.00	55501	.00	0	
Total 10053420300:							2,893.77		.00		
100-53470-30	PW STREET LIGHTING EXP	5160	CITY OF EVANSVILLE	Orn st lights - W & L Bill	2025-07	07/21/2025	6,444.08	2275	.00	0	
Total 10053470300:							6,444.08		.00		
100-54620-21	SENIOR CITIZENS PROGRAM	2239	CREEKSIDE PLACE INC	MONTHLY SR PROGRAMMING	40328	07/08/2025	375.00	55348	.00	0	
Total 10054620210:							375.00		.00		
100-54620-21	SENIOR TRANS & SERVICES	2239	CREEKSIDE PLACE INC	SR SERVICE COOR COMPENSATION	40328	07/08/2025	1,925.84	55348	.00	0	
Total 10054620212:							1,925.84		.00		
100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	THREADLOCKER 271 RED	K33205	07/22/2025	8.59	55439	.00	0	
100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	FASTENERS	K33205	07/22/2025	2.10	55439	.00	0	
100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	BROWN MULCH 2CUFT	K33461	07/22/2025	30.32	55439	.00	0	
100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	BROWN MULCH 2CUFT	K33480	07/22/2025	11.37	55439	.00	0	
100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	RIB PLS AND KIT	K33480	07/22/2025	21.99	55439	.00	0	
100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	SPRYPNT 2X HUNTR GRN	K33489	07/22/2025	7.99	55439	.00	0	
100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	SPRYPNT 2X S-G HUNTR GRN	K33489	07/22/2025	7.99	55439	.00	0	
100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	INSTANT SAVINGS	K33489	07/22/2025	3.00-	55439	.00	0	
100-55720-30	PARK MAINT EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-PARK MAINT	IN15230908	07/22/2025	.53	55443	.00	0	
100-55720-30	PARK MAINT EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-PARK MAINT	IN15241427	07/22/2025	.86	55443	.00	0	
100-55720-30	PARK MAINT EXPENSES	2942	JEFF'S PLUMBING & HEAT	REPLACE BROKEN PATITION BRACKET	2025-07	07/31/2025	165.00	55494	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	4-WIRE RANGE/DRYER PLUG	72927	07/08/2025	27.98	55381	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	30A/125/250V L1430 PLUG	72927	07/08/2025	48.96	55381	.00	0	
100-55720-30	PARK MAINT EXPENSES	4457	SHAWN MILLER CONSTRU	REPLACEMENT DOORS ON CONCESSION STAND	1261	07/08/2025	1,560.00	55404	.00	0	
100-55720-30	PARK MAINT EXPENSES	9017	US BANK	OTCHEAP CUSTOMPRINTS	6123-240362	07/22/2025	48.14	2013279	.00	0	
100-55720-30	PARK MAINT EXPENSES	9017	US BANK	BUSINESS APPLE	6123-246921	07/22/2025	.98	2013279	.00	0	
100-55720-30	PARK MAINT EXPENSES	9017	US BANK	AMAZON - EARTH ANCHORS - 24" SET OF 4 HEAVY DUTY GROUND STAKES WITH DRILL BIT	3774-246921	07/22/2025	79.94	2013279	.00	0	

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100-55720-30	PARK MAINT EXPENSES	9017	US BANK	AMAZON - FARM GENERAL 75250 SPRAY TANK CLEANER	3774-246921	07/22/2025	12.11	2013279	.00	0	
100-55720-30	PARK MAINT EXPENSES	9017	US BANK	AMAZON - NO FOAM ANTI FOAM QUART DEFOAMER FOR SPRAY	3774-246921	07/22/2025	18.49	2013279	.00	0	
100-55720-30	PARK MAINT EXPENSES	9017	US BANK	AMAZON - ZERO WASTE USA 6,000 COMMERCIAL GRADE NON BRANDED DOG WASTE STATION BAGS	3774-246921	07/22/2025	149.99	2013279	.00	0	
100-55720-30	PARK MAINT EXPENSES	9017	US BANK	AMAZON - ZERO WASTE USA 6,000 COMMERCIAL GRADE NON BRANDED DOG WASTE STATION BAGS	3774-246921	07/22/2025	149.99	2013279	.00	0	
100-55720-30	PARK MAINT EXPENSES	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM PARKS - M365 ACCOUNT	2336729010	07/08/2025	6.85	55341	.00	0	
100-55720-30	PARK MAINT EXPENSES	3600	NAPA OF OREGON	FUEL FILTER	408412	07/08/2025	5.08	55387	.00	0	
100-55720-30	PARK MAINT EXPENSES	3600	NAPA OF OREGON	ENGINE OIL FILTER	409112	07/31/2025	54.42	55501	.00	0	
100-55720-30	PARK MAINT EXPENSES	3640	NELSON YOUNG LUMBER	SILT SOCK 8" X 20'	195240	07/22/2025	180.00	55452	.00	0	
100-55720-30	PARK MAINT EXPENSES	3640	NELSON YOUNG LUMBER	SILT SOCK 8" X 20'	195374	07/22/2025	60.00	55452	.00	0	
100-55720-30	PARK MAINT EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX- SHELTER RENTAL/PICNIC TABLES	2025-06 SAL	07/14/2025	14.60	2270	.00	0	
100-55720-30	PARK MAINT EXPENSES	5108	URBAN LANDSCAPING LL	BARK FOR ABC GARDEN - SEMINARY APPT PARK	41667	07/31/2025	59.93	55513	.00	0	
100-55720-30	PARK MAINT EXPENSES	5108	URBAN LANDSCAPING LL	PERENNIALS	41667	07/31/2025	26.85	55513	.00	0	
100-55720-30	PARK MAINT EXPENSES	4041	REGEZ SUPPLY CO INC	ENMOTION WHITE ROLL TOWEL	264857	07/08/2025	387.00	55400	.00	0	
100-55720-30	PARK MAINT EXPENSES	4041	REGEZ SUPPLY CO INC	CLEAR & MILD FOAM HANDWASH 3/1250ML	264857	07/08/2025	292.55	55400	.00	0	
100-55720-30	PARK MAINT EXPENSES	4041	REGEZ SUPPLY CO INC	2PLY TOILET TISSUE	264857	07/08/2025	207.40	55400	.00	0	
100-55720-30	PARK MAINT EXPENSES	921809	KLITZMAN ELECTRIC LLC	FIXED OULTES IN SHELTER AT LARSON ACRE PARK	3224	07/31/2025	225.00	55495	.00	0	
100-55720-30	PARK MAINT EXPENSES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - PARK MAIN	2025-06	07/08/2025	2.11	55399	.00	0	
100-55720-30	PARK MAINT EXPENSES	923008	HARTIN ELECTRIC	FIX 23 RECEPTICALS & COVERS AT LEONARD LEOTA PARK	2542	07/08/2025	1,980.00	55367	.00	0	
100-55720-30	PARK MAINT EXPENSES	923092	MCKAY GARDEN CENTER	OAK SWAMP WHITE	1001-25753	07/08/2025	496.50	55380	.00	0	
Total 10055720300:							6,348.61		.00		
100-55720-33	PARKS PROFESSIONAL DEVL	3600	NAPA OF OREGON	1-1 2 -3 DIA SWIVEL	409112	07/31/2025	28.99	55501	.00	0	
Total 10055720330:							28.99		.00		
100-55720-34	PARKS FUEL	922978	WEX BANK	FUEL PURCHASES	105697557	07/08/2025	256.55	55417	.00	0	
Total 10055720343:							256.55		.00		
100-55720-36	PARK UTILITIES EXPENSE	5160	CITY OF EVANSVILLE	Park shelters - W & L Bill	2025-07	07/21/2025	8,958.09	2275	.00	0	
Total 10055720360:							8,958.09		.00		
100-55720-36	PARKS COMMUNICATION EXP	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE- PARKS MAINT.	0740656545	07/22/2025	35.49	55472	.00	0	

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Total 10055720361:							35.49		.00		
100-55720-36	BALLFIELD LIGHTING EXP	5160	CITY OF EVANSVILLE	Ballfield lights- W & L Bill	2025-07	07/21/2025	290.93	2275	.00	0	
Total 10055720362:							290.93		.00		
100-55720-511	PARK LIABILITY INSURANCE	1870	COMMUNITY INSURANCE	GENERAL/AUTO LIABILITY INSURANCE	INV0000163	07/03/2025	201.28	55330	.00	0	
Total 10055720511:							201.28		.00		
100-55720-72	CITY CELEBRATION/EVENTS	5160	CITY OF EVANSVILLE	110 E CHURCH STREET - MONITORING SERVICE	10047-00-06	07/22/2025	15.22	55432	.00	0	
Total 10055720720:							15.22		.00		
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	3X10 XTRAC MAT ONYX	4234786076	07/08/2025	44.26	55342	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	WET MOP LARGE	4234786076	07/08/2025	2.61	55342	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4234786076	07/08/2025	13.80	55342	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG AIR SVC	4234786076	07/08/2025	21.59	55342	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG SOAP SVC	4234786076	07/08/2025	30.43	55342	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4234786076	07/08/2025	20.16	55342	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN BASE CHG	4235097608	07/08/2025	55.59	55342	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4235097608	07/08/2025	212.00	55342	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4235097608	07/08/2025	242.74	55342	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4235097608	07/08/2025	101.76	55342	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	WET MOP LARGE	4235580640	07/22/2025	4.77	55431	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4235580640	07/22/2025	13.80	55431	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG AIR SVC	4235580640	07/22/2025	33.65	55431	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG SOAP SVC	4235580640	07/22/2025	35.58	55431	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4235580640	07/22/2025	76.74	55431	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	HRDWND WHT PAPER LRG	4235580640	07/22/2025	59.25	55431	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4235580640	07/22/2025	20.16	55431	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	WET MOP LARGE	4236402627	07/22/2025	4.77	55431	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4236402627	07/22/2025	13.80	55431	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG AIR SVC	4236402627	07/22/2025	33.65	55431	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG SOAP SVC	4236402627	07/22/2025	35.58	55431	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4236402627	07/22/2025	20.16	55431	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN BASE CHG	4236563745	07/22/2025	55.59	55431	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4236563745	07/22/2025	212.00	55431	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4236563745	07/22/2025	242.74	55431	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4236563745	07/22/2025	101.76	55431	.00	0	

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100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	WET MOP LARGE	4237054331	07/31/2025	9.53	55484	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4237054331	07/31/2025	13.80	55484	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG AIR SVC	4237054331	07/31/2025	33.65	55484	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG SOAP SVC	4237054331	07/31/2025	35.58	55484	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4237054331	07/31/2025	115.11	55484	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4237054331	07/31/2025	20.16	55484	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	3X10 XTRAC MAT ONYX	4237849916	07/31/2025	44.26	55484	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	WET MOP LARGE	4237849916	07/31/2025	9.53	55484	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4237849916	07/31/2025	13.80	55484	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG AIR SVC	4237849916	07/31/2025	33.65	55484	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG SOAP SVC	4237849916	07/31/2025	35.58	55484	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4237849916	07/31/2025	20.16	55484	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN BASE CHG	4238015708	07/31/2025	55.59	55484	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4238015708	07/31/2025	212.00	55484	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4238015708	07/31/2025	242.74	55484	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4238015708	07/31/2025	101.76	55484	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1985	DECKER SUPPLY CO INC	4" X 20" PHI/CS EMERGENCY SHUTOFF	932832	07/08/2025	11.95	55352	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-SWIMMING POOL	IN15230908	07/22/2025	.42	55443	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-SWIMMING POOL	IN15241427	07/22/2025	.70	55443	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2800	HOLIDAY WHOLESale INC	SARGENTO STRING CHEESE	2052974	07/08/2025	26.40	55368	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2800	HOLIDAY WHOLESale INC	FLAVOR ICE GIANT	2057862	07/08/2025	16.35-	55368	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2800	HOLIDAY WHOLESale INC	CANDY, PORTION CUP, WATER, SODA, CAN LINER ROLL, TEA, CHICKEN, MAC AN CHEESE	2065288	07/08/2025	206.30	55368	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2800	HOLIDAY WHOLESale INC	CANDY, PORTION CUP, WATER, SODA, CAN LINER ROLL, TEA, CHICKEN, MAC AN CHEESE	2082304	07/31/2025	955.95	55490	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2800	HOLIDAY WHOLESale INC	CANDY, PORTION CUP, WATER, SODA, CAN LINER ROLL, TEA, CHICKEN, MAC AN CHEESE	2088893	07/31/2025	2,156.90	55490	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2800	HOLIDAY WHOLESale INC	CREDIT MEMO	1741651	07/08/2025	146.30-	55368	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	BULK LIQUID CHLORINE	120106	07/08/2025	1,512.50	55383	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	BULK SULFURIC ACID	120106	07/08/2025	147.50	55383	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	HAZARDOUS MATERIALS CHARGE	120106	07/08/2025	5.00	55383	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	FUEL/DELIVERY CHARGE	120106	07/08/2025	5.00	55383	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	2 OZ FAS-DPD CHLORINE	120278	07/22/2025	18.49	55449	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	BULK LIQUID CHLORINE	120758	07/31/2025	1,155.00	55500	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	BULK SULFURIC ACID	120758	07/31/2025	103.25	55500	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	HAZARDOUS MATERIALS CHARGE	120758	07/31/2025	5.00	55500	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	FUEL/DELIVERY CHARGE	120758	07/31/2025	5.00	55500	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	5160	CITY OF EVANSVILLE	Pool - W & L Bill	2025-07	07/21/2025	4,477.28	2275	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG BATH	00012-0625	07/08/2025	127.50	55415	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG EQP	00013-0625	07/08/2025	2,660.96	55415	.00	0	

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100-55730-30	SWIMMING POOL EXPENSES	9017	US BANK	BUSINESS APPLE	6123-246921	07/22/2025	1.97	2013279	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	9017	US BANK	AMERICAN RED CROSS - LIFEGUARDING	4877-246921	07/22/2025	235.00	2013279	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM COUNCIL - M365 ACCOUNT	2336729010	07/08/2025	82.19	55341	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM POOL - M365 ACCOUNT	2336729010	07/08/2025	13.70	55341	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1730	CHARTER COMMUNICATI	MONTHLY CHARTER BUSINESS - 700 PORTER RD.	2342021010	07/08/2025	100.00	55341	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX-POOL	2025-06 SAL	07/14/2025	4,709.71	2270	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1090	AT&T	MONTHLY AT&T CHARGES-POOL & PARK STORE	608882281.0	07/31/2025	45.21	55479	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3516	MONROE AREA SWIM TEA	SWIM MEET REGISTRATION FEES	2025-07	07/08/2025	100.00	55386	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - SWIMMING POOL	2025-06	07/08/2025	4.12	55399	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3229	LIBERTY LAWN AND MAIN	MOWING & BAG CLIPPINGS, TRIM, BLOW OFF PADS & WALKWAYS & DISPOSE OF DEBRIS & GARBAGE FROM PROPERTY	2808	07/31/2025	552.50	55497	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3229	LIBERTY LAWN AND MAIN	MOW & BAG CLIPPINGS, TRIM, BLOW OFF PADS & WALKWAYS, CLEAN & DISPOSE OF DEBRIS & GARBAGE FROM PROPERTY	2808	07/31/2025	487.50	55497	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3229	LIBERTY LAWN AND MAIN	MOW & BAG CLIPPINGS, TRIM, BLOW OFF PADS & WALKWAYS, CLEAN & DISPOSE OF DEBRIS & GARBAGE FROM PROPERTY	2808	07/31/2025	487.50	55497	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3229	LIBERTY LAWN AND MAIN	SPREAD MULCH - ENTIRE PROPERTY, FIX EDGING	2808	07/31/2025	2,800.00	55497	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3229	LIBERTY LAWN AND MAIN	NATURAL MULCH	2808	07/31/2025	1,340.64	55497	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3229	LIBERTY LAWN AND MAIN	MOW & BAG CLIPPINGS, TRIM, BLOW OFF PADS & WALKWAYS, CLEAN & DISPOSE OF DEBRIS & GARBAGE FROM PROPERTY	2808	07/31/2025	438.75	55497	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3229	LIBERTY LAWN AND MAIN	MOW & BAG CLIPPINGS, TRIM, BLOW OFF PADS & WALKWAYS, CLEAN & DISPOSE OF DEBRIS & GARBAGE FROM PROPERTY	2808	07/31/2025	520.00	55497	.00	0	
Total 10055730300:							28,043.08		.00		
100-55730-35	POOL/PARK STORE MAINT EX	9017	US BANK	AMAZON - EMPSIGN 17 INCH LAPTOP BACKPACK FOR WOMEN	6887-246921	07/22/2025	16.15	2013279	.00	0	
Total 10055730350:							16.15		.00		
100-55730-511	POOL LIABILITY INSURANCE	1870	COMMUNITY INSURANCE	GENERAL/AUTO LIABILITY INSURANCE	INV0000163	07/03/2025	450.88	55330	.00	0	
Total 10055730511:							450.88		.00		

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100-55740-30	PARK STORE EXPENSES	2800	HOLIDAY WHOLESale INC	FLAVOR ICE, BUBBLE TEA, LEMONADE, CHIPS, CHICKEN, PIZZA, CHEESE CURDS, ICE CREAM	2055513	07/08/2025	2,791.20	55368	.00	0	
100-55740-30	PARK STORE EXPENSES	2800	HOLIDAY WHOLESale INC	FLAVOR ICE, BUBBLE TEA, LEMONADE, CHIPS, CHICKEN, PIZZA, CHEESE CURDS, ICE CREAM	2058841	07/08/2025	2,016.85	55368	.00	0	
100-55740-30	PARK STORE EXPENSES	5160	CITY OF EVANSVILLE	Park Store - W & L Bill	2025-07	07/21/2025	38.72	2275	.00	0	
100-55740-30	PARK STORE EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX-PARK STORE	2025-06 SAL	07/14/2025	997.92	2270	.00	0	
Total 10055740300:							5,844.69		.00		
100-55750-21	YOUTH CENTER PROF SERVI	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-YOUTH CENTER	IN15230908	07/22/2025	.06	55443	.00	0	
100-55750-21	YOUTH CENTER PROF SERVI	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-YOUTH CENTER	IN15241427	07/22/2025	.10	55443	.00	0	
Total 10055750210:							.16		.00		
100-55750-30	YOUTH CENTER OPER EXPE	5600	WE ENERGIES	MONTHLY GAS SERVICE-YOUTH CENTER	00010-0625	07/08/2025	10.89	55415	.00	0	
100-55750-30	YOUTH CENTER OPER EXPE	9017	US BANK	BUSINESS APPLE	6123-246921	07/22/2025	.98	2013279	.00	0	
100-55750-30	YOUTH CENTER OPER EXPE	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM YOUTH CENTER - M365 ACCOUNT	2336729010	07/08/2025	6.85	55341	.00	0	
100-55750-30	YOUTH CENTER OPER EXPE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - YOUTH CENTER	2025-06	07/08/2025	.07	55399	.00	0	
Total 10055750300:							18.79		.00		
100-55750-35	YOUTH CNTR REPAIRS& MAIN	5160	CITY OF EVANSVILLE	Yth center/aware- W & L Bill	2025-07	07/21/2025	96.01	2275	.00	0	
Total 10055750355:							96.01		.00		
100-55750-511	YOUTH CENTER LIABILITY INS	1870	COMMUNITY INSURANCE	GENERAL/AUTO LIABILITY INSURANCE	INV0000163	07/03/2025	136.87	55330	.00	0	
Total 10055750511:							136.87		.00		
100-55760-30	BASEBALL/RECREATON EXPE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES- BASEBALL	IN15230908	07/22/2025	1.84	55443	.00	0	
100-55760-30	BASEBALL/RECREATON EXPE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES- BASEBALL	IN15241427	07/22/2025	3.01	55443	.00	0	
100-55760-30	BASEBALL/RECREATON EXPE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - BASEBALL	2025-06	07/08/2025	2.90	55399	.00	0	
100-55760-30	BASEBALL/RECREATON EXPE	2758	JENNIFER KRAUS PHOTO	T-BALL & BASEBALL PICTURES	1046	07/08/2025	981.00	55372	.00	0	
Total 10055760300:							988.75		.00		
100-56820-21	PROFESSIONAL SERVICES	4320	ROCK COUNTY TREASUR	UNPAID ROCK COUNTY TAXES PARCEL 222 04701522001	PARCEL 222	07/08/2025	1,057.43	55402	.00	0	

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Total 10056820210:							1,057.43		.00		
100-56820-30	ECONOMIC DEVELOPMENT E	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-ECON DEV	IN15230908	07/22/2025	.63	55443	.00	0	
100-56820-30	ECONOMIC DEVELOPMENT E	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-ECON DEV	IN15241427	07/22/2025	1.03	55443	.00	0	
100-56820-30	ECONOMIC DEVELOPMENT E	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - ECONOMIC DEVEL.	2025-06	07/08/2025	1.06	55399	.00	0	
Total 10056820300:							2.72		.00		
100-56840-21	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-COMMUNITY DEVELOPMENT - PROFESSIONAL SERVICES	63351	07/08/2025	2,327.50	55344	.00	0	
100-56840-21	PROFESSIONAL SERVICES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - COMM. PLANNING	2025-06	07/08/2025	.07	55399	.00	0	
Total 10056840210:							2,327.57		.00		
100-56840-30	COMMUNITY DEVELOP EXPE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-COMM DEV/PLAN	IN15230908	07/22/2025	12.38	55443	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-COMM DEV/PLAN	IN15241427	07/22/2025	20.29	55443	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	9017	US BANK	BUSINESS APPLE	6123-246921	07/22/2025	1.97	2013279	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM ECON DEVL - M365 ACCOUNT	2336729010	07/08/2025	13.70	55341	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0740671317	07/22/2025	88.37	55472	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP - COM DEV	39499790	07/08/2025	9.50	55365	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - COMM. DEVEL	2025-06	07/08/2025	14.59	55399	.00	0	
Total 10056840300:							160.80		.00		
100-56840-33	COMMUNITY DEVL PROFESSI	9017	US BANK	COBBLESTONE	0999-240009	07/22/2025	479.94	2013279	.00	0	
100-56840-33	COMMUNITY DEVL PROFESSI	9017	US BANK	BP	0999-241225	07/22/2025	38.87	2013279	.00	0	
100-56840-33	COMMUNITY DEVL PROFESSI	9017	US BANK	FATHER FATS PUBLIC HOUSE	0999-246921	07/22/2025	32.70	2013279	.00	0	
100-56840-33	COMMUNITY DEVL PROFESSI	9017	US BANK	BUILDING BLOCKS THE HOUSING DEVELOPMENT PROCESS & FINANCING	0999-740362	07/22/2025	60.00-	2013279	.00	0	
Total 10056840330:							491.51		.00		
100-56880-30	HISTORIC PRESERVATION EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-HIST PRES	IN15230908	07/22/2025	5.30	55443	.00	0	
100-56880-30	HISTORIC PRESERVATION EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-HIST PRES	IN15241427	07/22/2025	8.69	55443	.00	0	
100-56880-30	HISTORIC PRESERVATION EX	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - HISTORIC PRES	2025-06	07/08/2025	12.50	55399	.00	0	

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Total 10056880300:							26.49		.00		
110-56820-300	TOURISM EXPENSE	1060	EVANSVILLE HARDWARE	MIRACLGRO BOOSTER	K33623	07/22/2025	60.72	55439	.00	0	
110-56820-300	TOURISM EXPENSE	5108	URBAN LANDSCAPING LL	ANNUAL PLANTS HANGING BASKETS FOR DOWNTOWN LIGHT POLES	41557	07/08/2025	1,111.50	55412	.00	0	
110-56820-300	TOURISM EXPENSE	5108	URBAN LANDSCAPING LL	ANNUAL PLANTS FOR LARGER PLANTERS ON MAIN STREET BRIDGE	41557	07/08/2025	257.45	55412	.00	0	
110-56820-300	TOURISM EXPENSE	923098	SIGN ART STUDIO	TONY WYSE MURAL INSTALL	167	07/31/2025	2,948.88	55509	.00	0	
Total 11056820300:							4,378.55		.00		
200-52220-21	EMS PROFESSIONAL SERVIC	1885	CONSIGNY LAW FIRM SC	ATTY FEES-EMS	63351	07/08/2025	420.00	55344	.00	0	
200-52220-21	EMS PROFESSIONAL SERVIC	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-EMS BLDG	863948	07/22/2025	32.00	55456	.00	0	
Total 20052220210:							452.00		.00		
200-52220-31	EMS OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-EMS	IN15230908	07/22/2025	.11	55443	.00	0	
200-52220-31	EMS OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-EMS	IN15241427	07/22/2025	.19	55443	.00	0	
200-52220-31	EMS OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - EMS	2025-06	07/08/2025	11.67	55399	.00	0	
Total 20052220310:							11.97		.00		
200-52220-34	EMS MED SUPPLIES & EQUIP	5253	WELDERS SUPPLY COMP	B,D,E MEDICAL CYLINDERS & SMALL OXYGEN	3209552	07/08/2025	18.60	55416	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	IV SOLUTION, SODIUM CHLORIDE 0.9% 1000ML BAG	85812819	07/08/2025	52.00	55338	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	IV FLUSH SYRINGE, NORMAL SALINE	85812819	07/08/2025	93.60	55338	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURAPLEX EXTENSION SET, 8IN REMOVABEL SURE-LOK NEEDLE FREE CONNECT	85812819	07/08/2025	52.50	55338	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	LANCET, SURGILANCE, SAFETY 2.2 MM DEPTH 21 GA ORAGE	85812819	07/08/2025	23.80	55338	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	ZOLL X-SERIES PAPER 80MM, RED GRID	85812819	07/08/2025	88.98	55338	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	ONDANSETRON 4MG 2ML VIAL	85812819	07/08/2025	72.99	55338	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	GLOVES, KC500 PURPLE NITRILE	85812819	07/08/2025	127.60	55338	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	GLOVES KC500 PURPLE NITRILE	85812819	07/08/2025	38.28	55338	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURPLEX TRITON GRIP SE GLOVES	85812819	07/08/2025	70.50	55338	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	STERILE WATER FOR IRRIGATION 250ML	85812819	07/08/2025	144.99	55338	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	BLOOD GLUCOSE TEST STRIPS, ASSURE RISM MULTI CLIA	85827258	07/08/2025	30.03	55338	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	SYRINGE ONLY 1CC TUBERCULIN DB SLIP TIP DISPOSABLE	85827258	07/08/2025	65.99	55338	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	PATIENT TRANSFER UNIT 40' X 80" WHITE	85827258	07/08/2025	77.16	55338	.00	0	

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Total 20052220340:							957.02		.00		
200-52220-34	EMS MED EQUIP MAINT	6900	ZOLL MEDICAL CORP GPO	PROFESSIONAL DEFIBRILLATORS/MONITORS - PREVENTIVE MAINTENCE - 1 YEAR	00045039	07/08/2025	680.00	55422	.00	0	
Total 20052220341:							680.00		.00		
200-52220-34	EMS AMBULANCE FUEL	922831	CONSUMERS COOP OIL C	EMS - FUEL	154781-0625	07/08/2025	784.96	55345	.00	0	
Total 20052220343:							784.96		.00		
200-52220-35	EMS AMBULANCE MAINTENA	1060	EVANSVILLE HARDWARE	CLEANR SIMPLE GREEN GAL	K33717	07/08/2025	12.99	55357	.00	0	
200-52220-35	EMS AMBULANCE MAINTENA	1060	EVANSVILLE HARDWARE	CLEANR SIMPLE GREEN 24OZ	K33717	07/08/2025	4.99	55357	.00	0	
200-52220-35	EMS AMBULANCE MAINTENA	1060	EVANSVILLE HARDWARE	CLEANR SIMPLE GREEN GAL	K33717	07/08/2025	12.99	55357	.00	0	
200-52220-35	EMS AMBULANCE MAINTENA	1060	EVANSVILLE HARDWARE	AUTO WAX PASTE 11OZ 1PK	K33811	07/08/2025	12.99	55357	.00	0	
200-52220-35	EMS AMBULANCE MAINTENA	1060	EVANSVILLE HARDWARE	WAX & DRY 1-STEP 26OZ	K33811	07/08/2025	19.18	55357	.00	0	
200-52220-35	EMS AMBULANCE MAINTENA	3600	NAPA OF OREGON	BATTERY CABLE LUG	408283	07/22/2025	4.49	55451	.00	0	
200-52220-35	EMS AMBULANCE MAINTENA	3600	NAPA OF OREGON	BATTERY CABL TERMINAL	408283	07/22/2025	10.49	55451	.00	0	
200-52220-35	EMS AMBULANCE MAINTENA	3600	NAPA OF OREGON	2 AUGHT LUB .375 I.D.	408283	07/22/2025	4.29	55451	.00	0	
200-52220-35	EMS AMBULANCE MAINTENA	4468	SIREN SERVICES LLC	ELECRRICAL SYSTEM/BATTERY/VEHICALE WONT START	4164	07/08/2025	3,687.92	55405	.00	0	
200-52220-35	EMS AMBULANCE MAINTENA	4468	SIREN SERVICES LLC	AMBULANCE LIGHT TRUCK BASIC WET SERVICE	4230	07/22/2025	382.33	55465	.00	0	
Total 20052220350:							4,152.66		.00		
200-52220-35	EMS BUILDING MAINT & REPA	1060	EVANSVILLE HARDWARE	HOSE NOZZEL 7PAT ACE	K33449	07/08/2025	27.98	55357	.00	0	
200-52220-35	EMS BUILDING MAINT & REPA	1060	EVANSVILLE HARDWARE	BATTERY ALKALINE AAA 16PK	K33449	07/08/2025	18.99	55357	.00	0	
200-52220-35	EMS BUILDING MAINT & REPA	1060	EVANSVILLE HARDWARE	DISCOUNT	K33449	07/08/2025	2.00-	55357	.00	0	
200-52220-35	EMS BUILDING MAINT & REPA	9299	ROTO ROOTER	RAN 3" BLADES FROM TOILET STACK TO FRONT C/O TO CLEAR TP/OTHER SOFT BLOCKAGE JUST BEFORE FRONT C/O, 80' TO MAIN FROM TOILET STACK	225856R	07/31/2025	199.99	55507	.00	0	
200-52220-35	EMS BUILDING MAINT & REPA	921619	GOLZ ELECTRIC	EMS OFFICE & GARAGE EXIT & EM LIGHTS	4086	07/08/2025	771.60	55363	.00	0	
200-52220-35	EMS BUILDING MAINT & REPA	4468	SIREN SERVICES LLC	INSTALL NEW AIR HORNS	4184	07/08/2025	865.22	55405	.00	0	
Total 20052220355:							1,881.78		.00		
200-52220-36	EMS COMMUNICATIONS	9017	US BANK	BUSINESS APPLE	6123-246921	07/22/2025	1.97	2013279	.00	0	
200-52220-36	EMS COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM EMS - M365 ACCOUNT	2336729010	07/08/2025	13.70	55341	.00	0	

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200-52220-36	EMS COMMUNICATIONS	1090	AT&T	MONTHLY AT&T CHARGES-EMS	608882281.0	07/31/2025	90.42	55479	.00	0	
200-52220-36	EMS COMMUNICATIONS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP - EMS	39499790	07/08/2025	33.87	55365	.00	0	
Total 20052220361:							139.96		.00		
200-52220-36	EMS UTILITIES	5160	CITY OF EVANSVILLE	EMS - W & L Bill	2025-07	07/21/2025	464.76	2275	.00	0	
200-52220-36	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-EMS	00003-0625	07/08/2025	18.37	55415	.00	0	
200-52220-36	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-EMS GARAGE	00007-0625	07/08/2025	10.89	55415	.00	0	
200-52220-36	EMS UTILITIES	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM EMS	1564186010	07/08/2025	58.31	55341	.00	0	
200-52220-36	EMS UTILITIES	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-EMS	0734331429	07/08/2025	194.13	55411	.00	0	
200-52220-36	EMS UTILITIES	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-EMS	073809835	07/08/2025	36.01	55411	.00	0	
200-52220-36	EMS UTILITIES	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-EMS	0740884689	07/22/2025	194.81	55472	.00	0	
Total 20052220362:							977.28		.00		
200-52220-38	EMS ACT 102 EXPENSES-AIDS	4468	SIREN SERVICES LLC	AIR RIDE SUSPENSION NEED NEW AIR TANKS, DUMP SOLENOID, AIR COMPRESSOR, PREASSURE SWITCH	4233	07/22/2025	6,183.78	55465	.00	0	
Total 20052220380:							6,183.78		.00		
200-52220-511	EMS LIABILITY INSURANCE	1870	COMMUNITY INSURANCE	GENERAL/AUTO LIABILITY INSURANCE	INV0000163	07/03/2025	5,820.21	55330	.00	0	
Total 20052220511:							5,820.21		.00		
210-55700-25	LIBRARY- IT MAINT & REPAIR	7888	MIDWEST TAPE LLC	HOOPLA DIGITAL SERVICES JUNE	507397159	07/08/2025	599.86	55384	.00	0	
Total 21055700251:							599.86		.00		
210-55700-31	LIBRARY OFFICE SUPPLIES	4600	STAPLES BUSINESS ADVA	TRUE RED COPY PAPER	7005834229	07/22/2025	84.98	55466	.00	0	
Total 21055700310:							84.98		.00		
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	SCOTCH 893 FILAMENT TAPE 1/2"W X 60 YARDS	7665133	07/08/2025	21.82	55353	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	NORBOND LIQUID PLASTIC ADHESIVE 9 OUNCE BOTTLE	7665133	07/08/2025	8.39	55353	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	PAPERFOLD ADJUSTAB BOOK JACKET COVER	7665133	07/08/2025	41.99	55353	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	CLEAR GLOSSY LABEL PROTECTOR SHEETS 1-1/4" X 3"	7665133	07/08/2025	47.99	55353	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	SUPERFOLD 9"H 19" JACKET	7665133	07/08/2025	43.64	55353	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	SUPERFOLD 10"H 21" JACKET LENGTH	7665133	07/08/2025	39.88	55353	.00	0	

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210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	SUPERFOLD 12"H 24" JACKET LENGTH	7665133	07/08/2025	46.18	55353	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	DEMCO PREMIUM BOOK TAPE	7665133	07/08/2025	10.11	55353	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	DEMCO PREMIUM BOOK TAPE 3" X 30 YARDS	7665133	07/08/2025	18.89	55353	.00	0	
Total 21055700311:							278.89		.00		
210-55700-31	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES- LIBRARY	IN15208911	07/08/2025	111.91	55364	.00	0	
210-55700-31	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES- LIBRARY	IN15222375	07/08/2025	134.78	55364	.00	0	
210-55700-31	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES- LIBRARY	IN15244031	07/31/2025	81.77	55489	.00	0	
Total 21055700312:							328.46		.00		
210-55700-31	LIBRARY POSTAGE	9017	US BANK	USPS	7375-241374	07/22/2025	4.40	2013279	.00	0	
Total 21055700313:							4.40		.00		
210-55700-35	BLDG MAINTENANCE & REPAI	1060	EVANSVILLE HARDWARE	BROOM/DUSTPAN ANGEL 15"W	K33385	07/22/2025	13.99	55439	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	1060	EVANSVILLE HARDWARE	UTIL BUCKET WHT 3.5GAL	K33385	07/22/2025	9.59	55439	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	1060	EVANSVILLE HARDWARE	CLEANR LIQUID PRO 32OZ	K33385	07/22/2025	5.99	55439	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	1060	EVANSVILLE HARDWARE	SPLASH BLOCK STONE	K33385	07/22/2025	7.99	55439	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	1060	EVANSVILLE HARDWARE	COUPL HOSE PLASTIC SHTOFF	K33385	07/22/2025	5.59	55439	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	1060	EVANSVILLE HARDWARE	THERMOMTR W/HUMIDITY	K33385	07/22/2025	12.99	55439	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X5 ACTIVE SCRAPER	4236402668	07/22/2025	14.17	55431	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X10 BLACK MAT	4236402668	07/22/2025	23.52	55431	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X5 BLACK MAT	4236402668	07/22/2025	5.29	55431	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	1776	CINTAS	4X6 BLACK MAT	4236402668	07/22/2025	9.82	55431	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	3435	MENARD'S-JANESVILLE	5"X1 M CHANNEL W/STEEL	74788	07/31/2025	128.00	55498	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	9017	US BANK	NEW GLARUS HARDWARE TOP SOIL	7375-248019	07/22/2025	6.31	2013279	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	3229	LIBERTY LAWN AND MAIN	LIBRARY GROUND MAINTENANCE	2815	07/22/2025	90.00	55447	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	3229	LIBERTY LAWN AND MAIN	2 SPIKES, 4 GERANIUMS, 6 DRAGON WING BEGONIA, 4 DARK SWEET PATAO VINE, 2 PW VERBENA, 1 SCHULTZ FERTILIZER	2815	07/22/2025	268.23	55447	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	3229	LIBERTY LAWN AND MAIN	LIBRARY GROUND MAINTENANCE	2815	07/22/2025	45.00	55447	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	3229	LIBERTY LAWN AND MAIN	LIBRARY GROUND MAINTENANCE	2815	07/22/2025	45.00	55447	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	1959	DAVE JONES INC	ANNUAL FIRE SPRINKLER INSPECTION	IP5412	07/08/2025	350.00	55350	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	922933	NORSE LAWN SERVICE LL	MOWING	685	07/08/2025	200.00	55388	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	923002	NORTH AMERICAN MECH	TROUBLESHOOT BOTH BOILERS IN ALARM RTU1-BOTH COMPRESSORS LOCKED OUT ON COIL FREEZE	910031325	07/08/2025	437.25	55389	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	923002	NORTH AMERICAN MECH	7/1/25 SCHEDULED BILLING	910031489	07/22/2025	1,335.00	55453	.00	0	

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210-55700-35	BLDG MAINTENANCE & REPAI	923003	COVERALL NORTH AMERI	COMMERCIAL CLEANING SERVICES - BILLED ON BEHALF OF R & R CLEANING SERVICE LLC	1000231038	07/08/2025	1,087.00	55347	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	923096	BUILDING AUTOMATION S	RM'S 210 & 216 VAV'S NOT WORKING CORRECTLY	INV-0000043	07/31/2025	522.00	55481	.00	0	
Total 21055700355:							4,622.73		.00		
210-55700-36	LIBRARY COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM LIBRARY	0033335070	07/22/2025	45.28	55430	.00	0	
210-55700-36	LIBRARY COMMUNICATIONS	5460	WIS DEPT OF ADMINISTR	FOR TEACH SERVICES	505-0000102	07/08/2025	600.00	55420	.00	0	
210-55700-36	LIBRARY COMMUNICATIONS	1090	AT&T	MONTHLY AT&T CHARGES-LIB	608882281.0	07/31/2025	90.42	55479	.00	0	
210-55700-36	LIBRARY COMMUNICATIONS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP - LIBRARY	39499790	07/08/2025	73.67	55365	.00	0	
Total 21055700361:							809.37		.00		
210-55700-36	LIBRARY UTILITIES	5160	CITY OF EVANSVILLE	LIBRARY - W & L Bill	2025-07	07/21/2025	1,615.21	2275	.00	0	
Total 21055700362:							1,615.21		.00		
210-55700-36	LIBRARY FUEL	5600	WE ENERGIES	MONTHLY GAS SERVICE/LIBRARY	00001-0625	07/08/2025	348.59	55415	.00	0	
Total 21055700363:							348.59		.00		
210-55700-37	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	88874312	07/08/2025	67.58	55370	.00	0	
210-55700-37	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	89030040	07/22/2025	26.36	55446	.00	0	
210-55700-37	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT- DVD	COA1029223	07/08/2025	10.62-	55336	.00	0	
210-55700-37	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT- DVD	H59048141	07/08/2025	22.31	55336	.00	0	
210-55700-37	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT- DVD	H66607000	07/08/2025	25.19	55336	.00	0	
210-55700-37	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT- DVD	T24170890	07/08/2025	71.97	55336	.00	0	
210-55700-37	LIBRARY ADULT BOOKS	7680	HARLEQUIN READER SER	ADULT BOOKS	209840768-0	07/08/2025	27.56	55366	.00	0	
210-55700-37	LIBRARY ADULT BOOKS	7680	HARLEQUIN READER SER	ADULT BOOKS	209840768-0	07/22/2025	30.76	55445	.00	0	
210-55700-37	LIBRARY ADULT BOOKS	7250	PLAYAWAY PRODUCTS LL	ADULT BOOKS	504202	07/08/2025	361.20	55395	.00	0	
210-55700-37	LIBRARY ADULT BOOKS	7250	PLAYAWAY PRODUCTS LL	ADULT BOOKS	506610	07/31/2025	273.66	55503	.00	0	
210-55700-37	LIBRARY ADULT BOOKS	7250	PLAYAWAY PRODUCTS LL	ADULT BOOKS	74843	07/08/2025	74.79-	55395	.00	0	
210-55700-37	LIBRARY ADULT BOOKS	922823	KANOPY INC.	ADULT BOOKS	458760-PPU	07/08/2025	33.25	55377	.00	0	
210-55700-37	LIBRARY ADULT BOOKS	923094	PIONEERLAND LIBRARY S	ADULT BOOKS REPLACEMENT COST	W3260912	07/08/2025	20.00	55394	.00	0	
Total 21055700371:							874.43		.00		
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMSCOPE	2394-240113	07/22/2025	55.89	2013279	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	88874310	07/08/2025	5.47	55370	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	88874311	07/08/2025	10.30	55370	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	88874313	07/08/2025	8.44	55370	.00	0	

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210-55700-37	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	89023935	07/22/2025	10.74	55446	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	89023936	07/22/2025	12.84	55446	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	89030039	07/22/2025	13.12	55446	.00	0	
Total 21055700372:							116.80		.00		
210-55700-37	LIBRARY PROGRAMMING SUP	9017	US BANK	WALMART	7375-240552	07/22/2025	16.84	2013279	.00	0	
210-55700-37	LIBRARY PROGRAMMING SUP	9017	US BANK	WAL MART	7375-240552	07/22/2025	54.20	2013279	.00	0	
210-55700-37	LIBRARY PROGRAMMING SUP	9017	US BANK	PIGGLY WIGGLY	2394-244273	07/22/2025	21.26	2013279	.00	0	
210-55700-37	LIBRARY PROGRAMMING SUP	921751	MARIE MESSINGER	STORYTIME-BABY/EVENING, DISCUSSION	2025-06	07/08/2025	90.00	55378	.00	0	
210-55700-37	LIBRARY PROGRAMMING SUP	923093	FARNSWORTH CERAMICS	PAINTERS - GLAZE	193685	07/08/2025	200.00	55359	.00	0	
210-55700-37	LIBRARY PROGRAMMING SUP	923095	LEONARDO MUCIS LLC	ENTERTAINMENT ON 8-8-2025 FROM 11 A.M. TO 12 P.M.	2025-08	07/31/2025	450.00	55496	.00	0	
Total 21055700376:							832.30		.00		
210-55700-38	LIBRARY GRANT EXPENDITU	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE- LIBRARY	0739588329	07/22/2025	51.14	55472	.00	0	
Total 21055700385:							51.14		.00		
210-55700-511	LIBRARY LIABILITY INSURANC	1870	COMMUNITY INSURANCE	GENERAL/AUTO LIABILITY INSURANCE	INV0000163	07/03/2025	225.43	55330	.00	0	
Total 21055700511:							225.43		.00		
220-54640-34	CEMETERY FUEL	922978	WEX BANK	FUEL PURCHASES	105697557	07/08/2025	415.92	55417	.00	0	
Total 22054640343:							415.92		.00		
220-54640-35	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	SNAP QUIK RNDEYE2-7/8'	K33239	07/22/2025	7.98	55439	.00	0	
220-54640-35	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	BIB HOSE 3/4" BALL VALV	K33285	07/22/2025	33.98	55439	.00	0	
220-54640-35	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	90 DG ELB GAL	K33320	07/22/2025	3.99	55439	.00	0	
220-54640-35	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	NIPPLE GALV	K33320	07/22/2025	3.59	55439	.00	0	
220-54640-35	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	PIPE GALV	K33320	07/22/2025	26.99	55439	.00	0	
220-54640-35	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	THREAD TAPE	K33322	07/22/2025	5.99	55439	.00	0	
220-54640-35	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	DW WIRE WHEEL FINE	K33403	07/22/2025	9.99	55439	.00	0	
220-54640-35	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	SPRYPNT 2X MATTE CLEAR	K33405	07/22/2025	7.99	55439	.00	0	
220-54640-35	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	HOSE MENDR FWL	K33459	07/22/2025	8.99	55439	.00	0	
220-54640-35	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	HOSE MENDER CLAMP 1/2"	K33459	07/22/2025	7.99	55439	.00	0	
220-54640-35	CEMETERY MAINT EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES- CEMETERY	IN15230908	07/22/2025	.69	55443	.00	0	
220-54640-35	CEMETERY MAINT EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES- CEMETERY	IN15241427	07/22/2025	1.12	55443	.00	0	

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220-54640-35	CEMETERY MAINT EXP	2950	JOHNSON TRACTOR	FILTER, OIL, 1 GAL 10W-3	IJ29864	07/08/2025	41.12	55375	.00	0	
220-54640-35	CEMETERY MAINT EXP	3456	MID-STATE EQUIPMENT	BELT, STCII-61	I68252	07/08/2025	46.88	55382	.00	0	
220-54640-35	CEMETERY MAINT EXP	3456	MID-STATE EQUIPMENT	BELT, STCII-61	I68288	07/08/2025	46.88-	55382	.00	0	
220-54640-35	CEMETERY MAINT EXP	3456	MID-STATE EQUIPMENT	DEBRIS VALVE	I68992	07/31/2025	23.68	55499	.00	0	
220-54640-35	CEMETERY MAINT EXP	3456	MID-STATE EQUIPMENT	5# .105 X-LINE	I68992	07/31/2025	63.99	55499	.00	0	
220-54640-35	CEMETERY MAINT EXP	3600	NAPA OF OREGON	NAPA OIL 10W30	408791	07/22/2025	71.88	55451	.00	0	
220-54640-35	CEMETERY MAINT EXP	3600	NAPA OF OREGON	PATCH KT	409153	07/31/2025	2.99	55501	.00	0	
220-54640-35	CEMETERY MAINT EXP	3600	NAPA OF OREGON	3MO WTY BAT	409153	07/31/2025	64.12	55501	.00	0	
220-54640-35	CEMETERY MAINT EXP	3600	NAPA OF OREGON	CORE DEPOSIT	409153	07/31/2025	9.00	55501	.00	0	
220-54640-35	CEMETERY MAINT EXP	3600	NAPA OF OREGON	CORE DEPOSIT CREDIT	409153	07/31/2025	9.00-	55501	.00	0	
220-54640-35	CEMETERY MAINT EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - CEMETERY	2025-06	07/08/2025	.47	55399	.00	0	
220-54640-35	CEMETERY MAINT EXP	922987	JANICE VERHULST	REPAIR LARGE US FLAG & POW FLAGS	I2025071101	07/31/2025	399.00	55492	.00	0	
Total 22054640350:							786.54		.00		
220-54640-36	CEMETERY UTILITIES EXPEN	5160	CITY OF EVANSVILLE	Cemetery- W & L Bill	2025-07	07/21/2025	133.00	2275	.00	0	
Total 22054640360:							133.00		.00		
220-54640-36	CEMETERY COMMUNICATION	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE- CEMETERY	0740656545	07/22/2025	56.49	55472	.00	0	
Total 22054640361:							56.49		.00		
220-54640-511	CEMETERY LIABILITY INSURA	1870	COMMUNITY INSURANCE	GENERAL/AUTO LIABILITY INSURANCE	INV0000163	07/03/2025	896.00	55330	.00	0	
Total 22054640511:							896.00		.00		
230-57960-83	APRA DIGITAL UPGRADES CH	923099	COMMERCIAL RECREATIO	PROFESSIONAL SHADE INSTUALLATION - DEPOSIT	0026614	07/31/2025	9,889.50	55485	.00	0	
Total 23057960833:							9,889.50		.00		
250-57900-80	Land Acquisition/Right of Way	5160	CITY OF EVANSVILLE	W&L FOR 170 E CHURCH-1586-10	1586-10-06	07/22/2025	12.36	55432	.00	0	
250-57900-80	Land Acquisition/Right of Way	5160	CITY OF EVANSVILLE	W&L FOR 170 E CHURCH-1587-10	1587-10-06	07/22/2025	19.60	55432	.00	0	
250-57900-80	Land Acquisition/Right of Way	5160	CITY OF EVANSVILLE	W&L FOR 170 E CHURCH-5106-10	5106-10-06	07/22/2025	69.65	55432	.00	0	
Total 25057900801:							101.61		.00		
250-57950-75	DEVELOPMENT ASSISTANCE	9431	GROVE PARTNERS LLC	PAYMENT PER DEVELOPER AGREEMENT FOR DEVELOPMENT CENTENNIAL BUILDING	2025-01	07/14/2025	17,821.38	55424	.00	0	

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Total 25057950751:							17,821.38		.00		
260-57950-75	Development Assistance	9431	GROVE PARTNERS LLC	PAYMENT PER DEVELOPER AGREEMENT FOR DEVELOPMENT OF LOT 3 - MIXED USE PROPERTY	2025-02	07/14/2025	60,820.09	55423	.00	0	
Total 26057950751:							60,820.09		.00		
300-1221200	SPEC ASSESSMENT HELD BY	5160	THOMAS RUNDE	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-426	SPECIAL AS	07/22/2025	43.48	55470	.00	0	
Total 3001221200:							43.48		.00		
400-53300-80	PW Landscaping/Sidewalk Prog	4990	TOWN & COUNTRY ENGIN	2025 SIDEWALK IMPROVEMENTS - N. MADISON STREET	28284	07/08/2025	1,155.63	55409	.00	2025009	
Total 40053300802:							1,155.63		.00		
400-53300-86	PW Road Construction	4165	ROCK ROAD COMPANIES I	2025 CHERRY ST. RECONSTRUCTION	EV 124 #2	07/31/2025	50,064.05	55505	.00	2025018	
400-53300-86	PW Road Construction	4165	ROCK ROAD COMPANIES I	2025 MILL & RAILROAD STREET	EV 124 #2	07/31/2025	40,447.63	55506	.00	2025019	
400-53300-86	PW Road Construction	4990	TOWN & COUNTRY ENGIN	2025 CHERRY STREET UTILITIES & STREET IMPROVEMENTS	28241	07/08/2025	5,466.23	55409	.00	2025018	
400-53300-86	PW Road Construction	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	28283	07/08/2025	600.41	55409	.00	2024008	
400-53300-86	PW Road Construction	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	28283	07/08/2025	988.91	55409	.00	2024009	
Total 40053300860:							97,567.23		.00		
400-55700-82	Library Building Improvements	922947	DESTREE DESIGN ARCHI	DESIGN PRINCIPAL MD	15054	07/22/2025	180.00	55436	.00	0	
400-55700-82	Library Building Improvements	922947	DESTREE DESIGN ARCHI	DESIGN PRINCIPAL MD	15055	07/22/2025	2,160.00	55436	.00	2025052	
400-55700-82	Library Building Improvements	922947	DESTREE DESIGN ARCHI	DESIGNER 3 JE	15055	07/22/2025	450.00	55436	.00	2025052	
400-55700-82	Library Building Improvements	922947	DESTREE DESIGN ARCHI	COLOR PRINTING (A SIZE)	15055	07/22/2025	11.40	55436	.00	2025052	
400-55700-82	Library Building Improvements	923042	RENAISSANCE ROOFING I	CLAY TILE ROOF SYSTEM REPLACEMENT	2025-07 DEP	07/22/2025	30,000.00	55458	.00	2025052	
400-55700-82	Library Building Improvements	923042	RENAISSANCE ROOFING I	WEST ENTRANCE ROOF REPLACEMENT	2025-07 DEP	07/22/2025	1,000.00	55458	.00	2025052	
400-55700-82	Library Building Improvements	923042	RENAISSANCE ROOFING I	MAIN (NORTH) ENTRANCE ROOF REPLACEMENT	2025-07 DEP	07/22/2025	1,000.00	55458	.00	2025052	
Total 40055700821:							34,801.40		.00		
400-55720-80	Park Improvements	921731	SERVPRO	MISCELLANEOUS WITH IN HOUSE EMPLOYEES - FINAL BALANCE	5262146-2	07/31/2025	2,481.59	55508	.00	0	

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Total 40055720803:							2,481.59		.00		
400-55730-80	POOL Improvements	9017	US BANK	AMAZON - PRIMACARE RS-6845-5 PACK OF SINGLE VALVE CPR RESCUE MASK	0981-240113	07/22/2025	27.38	2013279	.00	0	
400-55730-80	POOL Improvements	9017	US BANK	AMAZON - AMAZON BASIC CARE FLEIBLE FABRIC ADHESIVE BANDAGES	0981-240113	07/22/2025	5.94	2013279	.00	0	
400-55730-80	POOL Improvements	9017	US BANK	AMAZON - NOVAMEDIC EMPTY FIRST RESPONDER BAG	0981-240113	07/22/2025	19.79	2013279	.00	0	
400-55730-80	POOL Improvements	9017	US BANK	AMAZON - WRISTCO NEON RED TYVEK WRISTBANDS FOR EVENTS	0981-240113	07/22/2025	7.49	2013279	.00	0	
400-55730-80	POOL Improvements	9017	US BANK	AMAZON - AZEN 25 PACK GAUZE ROLLS BANDAGES	0981-240113	07/22/2025	7.98	2013279	.00	0	
400-55730-80	POOL Improvements	9017	US BANK	AMAZON - AMAZON BASIC CARE ASPIRIN	0981-240113	07/22/2025	3.59	2013279	.00	0	
400-55730-80	POOL Improvements	9017	US BANK	AMAZON - GLOBE TRIPLE ANTIBIOTIC OINTMENT	0981-240113	07/22/2025	11.66	2013279	.00	0	
400-55730-80	POOL Improvements	9017	US BANK	AMAZON - 50 PACK INSTANT COLD PACKS	0981-240113	07/22/2025	32.99	2013279	.00	0	
400-55730-80	POOL Improvements	9017	US BANK	AMAZON - STING-KILL FIRST AID ANESTHETIC SWABS	0981-240113	07/22/2025	9.99	2013279	.00	0	
400-55730-80	POOL Improvements	9017	US BANK	AMAZON - TRUEPLUS GLUCOSE TABLETS	0981-240113	07/22/2025	15.98	2013279	.00	0	
400-55730-80	POOL Improvements	9017	US BANK	AMAZON - WRISTCO NEON RED TYVEK WRISTBANDS FOR EVENTS	0981-240113	07/22/2025	36.95	2013279	.00	0	
400-55730-80	POOL Improvements	9017	US BANK	AMAZON - AMAZON BASIC CARE FLEXIBLE FABRIC ADHESIVE BANDAGES	0981-240113	07/22/2025	34.44	2013279	.00	0	
Total 40055730803:							214.18		.00		
400-57960-83	CITY HALL BUILDING	1060	EVANSVILLE HARDWARE	REFILL KIT INSCT TRP 2CT	F88760	07/08/2025	17.18	55358	.00	0	
400-57960-83	CITY HALL BUILDING	1060	EVANSVILLE HARDWARE	ZEVO FLY INSCT TRP KIT	F88760	07/08/2025	43.98	55358	.00	0	
400-57960-83	CITY HALL BUILDING	1060	EVANSVILLE HARDWARE	FLY SWATTER ASST	F88760	07/08/2025	3.98	55358	.00	0	
Total 40057960830:							65.14		.00		
600-53500-21	WWTP PROFESSIONAL SERVI	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES-SEWER	528761	07/08/2025	2,500.00	55374	.00	0	
Total 60053500210:							2,500.00		.00		
600-53500-21	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV4142	07/08/2025	46.50	55331	.00	0	
600-53500-21	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV4159	07/08/2025	46.50	55331	.00	0	
600-53500-21	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB							

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600-53500-21	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV4169	07/22/2025	713.25	55425	.00	0	
600-53500-21	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV4182	07/31/2025	211.00	55477	.00	0	
600-53500-21	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV4194	07/31/2025	46.50	55477	.00	0	
600-53500-21	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV4206	07/31/2025	46.50	55477	.00	0	
Total 60053500214:							1,110.25		.00		
600-53500-21	SLUDGE HAULING	5104	UNITED LIQUID WASTE RE	CAKE WASTE PICK UP	58445	07/22/2025	695.00	55473	.00	0	
600-53500-21	SLUDGE HAULING	5104	UNITED LIQUID WASTE RE	CAKE WASTE PICK UP	58445	07/22/2025	695.00	55473	.00	0	
600-53500-21	SLUDGE HAULING	5104	UNITED LIQUID WASTE RE	CAKE WASTE PICK UP	58445	07/22/2025	695.00	55473	.00	0	
600-53500-21	SLUDGE HAULING	5104	UNITED LIQUID WASTE RE	CAKE WASTE PICK UP	58445	07/22/2025	695.00	55473	.00	0	
Total 60053500215:							2,780.00		.00		
600-53500-31	WWTP GEN OFFICE SUPPLIE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-WWTP OFFICE	IN15230908	07/22/2025	.02	55443	.00	0	
600-53500-31	WWTP GEN OFFICE SUPPLIE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-WWTP OFFICE	IN15241427	07/22/2025	.03	55443	.00	0	
Total 60053500310:							.05		.00		
600-53500-34	WWTP GENERAL PLANT SUPP	3435	MENARD'S-JANESVILLE	32" POWER LOPPER	72856	07/08/2025	89.58	55381	.00	0	
600-53500-34	WWTP GENERAL PLANT SUPP	3435	MENARD'S-JANESVILLE	TREEKOTE AEROSL 8OZ CAN	72856	07/08/2025	25.98	55381	.00	0	
Total 60053500340:							115.56		.00		
600-53500-34	WWTP FUEL	922978	WEX BANK	FUEL PURCHASES	105697557	07/08/2025	299.25	55417	.00	0	
Total 60053500343:							299.25		.00		
600-53500-35	WWTP PLANT MAINT & REPAI	2877	INTERSTATE POWER SYS	INSPECTION & TESTING ON THE EVANSVILLE WWTP GENERATOR	R041052577:	07/08/2025	1,170.48	55371	.00	0	
Total 60053500355:							1,170.48		.00		
600-53500-36	WWTP COMMUNICATIONS	9017	US BANK	BUSINESS APPLE	6123-246921	07/22/2025	2.95	2013279	.00	0	
600-53500-36	WWTP COMMUNICATIONS	1730	CHARTER COMMUNICATI	MONTHLY CHARTER SEWER - M365 ACCOUNT	2336729010	07/08/2025	20.55	55341	.00	0	
600-53500-36	WWTP COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM WWTP	0033616070	07/31/2025	160.28	55483	.00	0	
600-53500-36	WWTP COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR							

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				SERVICE-WWTP	0740656545	07/22/2025	43.00	55472	.00	0	
				Total 60053500361:			226.78		.00		
600-53500-36	WWTP ELECTRIC/WATER EXP	5160	CITY OF EVANSVILLE	Disposal plant - W & L Bill	2025-07	07/21/2025	5,962.25	2275	.00	0	
				Total 60053500362:			5,962.25		.00		
600-53500-36	WWTP NATURAL GAS EXP	5600	WE ENERGIES	MONTHLY GAS SERVICE-WWTP	00008-0625	07/08/2025	42.70	55415	.00	0	
				Total 60053500363:			42.70		.00		
600-53500-511	WWTP LIABILITY INSURANCE	1870	COMMUNITY INSURANCE	GENERAL/AUTO LIABILITY INSURANCE	INV0000163	07/03/2025	2,123.28	55330	.00	0	
				Total 60053500511:			2,123.28		.00		
600-53500-74	CLEAN WATER REBATE PROG	922872	JONATHAN MALICKI	WATER SOFTENER REBATE	2025 REFUN	07/08/2025	633.00	55376	.00	0	
				Total 60053500741:			633.00		.00		
600-53500-85	Sanitary Sewer Construction	4990	TOWN & COUNTRY ENGIN	LINCOLN LIFT STATION PRELIMINRY ENGINEERING	28247	07/08/2025	2,278.18	55409	.00	2024038	
				Total 60053500850:			2,278.18		.00		
600-53510-21	SANITARY PROFESSIONAL SE	5690	WIS DEPT OF TRANSPOR	MADISON STREET	395-0000397	07/08/2025	3,721.46	55421	.00	0	
				Total 60053510210:			3,721.46		.00		
600-53510-85	STREET RECONSTRUCTION	4165	ROCK ROAD COMPANIES I	2025 CHERRY ST RECONSTRUCTION	EV 124 #2	07/31/2025	75,096.06	55505	.00	2025018	
600-53510-85	STREET RECONSTRUCTION	4165	ROCK ROAD COMPANIES I	2025 MILL & RAILROAD STREET	EV 124 #2	07/31/2025	36,263.39	55505	.00	2025019	
600-53510-85	STREET RECONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2025 CHERRY STREET UTILITIES & STREET IMPROVEMENTS	28241	07/08/2025	8,199.34	55409	.00	2025018	
600-53510-85	STREET RECONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	28283	07/08/2025	1,024.23	55409	.00	2024008	
600-53510-85	STREET RECONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	28283	07/08/2025	494.45	55409	.00	2024009	
				Total 60053510850:			121,077.47		.00		
600-53520-35	LIFT STATION MAINT & REPAI	2877	INTERSTATE POWER SYS	INSPECTION & TESTING ON THE EVANSVILLE MAIN LIFT STATION GENERATOR	R041052578:	07/08/2025	974.84	55371	.00	0	
600-53520-35	LIFT STATION MAINT & REPAI	2877	INTERSTATE POWER SYS	INSPECTION & TESTING ON THE PORTABLE #1 GENERATOR	R041052581:	07/08/2025	1,086.25	55371	.00	0	

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600-53520-35	LIFT STATION MAINT & REPAI	2877	INTERSTATE POWER SYS	INSPECTION & TESTING ON THE PORTABLE #2 GENERATOR	R041052582:	07/08/2025	1,084.91	55371	.00	0	
600-53520-35	LIFT STATION MAINT & REPAI	2877	INTERSTATE POWER SYS	INSPECTION & TESTING ON THE PORTABLE #3 GENERATOR	R041052584:	07/08/2025	1,423.67	55371	.00	0	
Total 60053520355:							4,569.67		.00		
600-53520-36	LIFT STATION UTILITIES	5160	CITY OF EVANSVILLE	Lift pump - W & L Bill	2025-07	07/21/2025	1,346.22	2275	.00	0	
600-53520-36	LIFT STATION UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-LIFT PUMP	00006-0625	07/08/2025	18.37	55415	.00	0	
Total 60053520360:							1,364.59		.00		
600-53520-85	LIFT STATION CIP	4990	TOWN & COUNTRY ENGIN	LIFT STATION SCADA-ELECTRICAL	28246	07/08/2025	647.50	55409	.00	2022018	
Total 60053520850:							647.50		.00		
610-53580-21	PROFESSIONAL SERVICES	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES-STORMWATER	528761	07/08/2025	1,250.00	55374	.00	0	
Total 61053580210:							1,250.00		.00		
610-53580-30	WATERWAY MAINTENANCE	4990	TOWN & COUNTRY ENGIN	PORTER ROAD STREET & UTILITY IMPROVEMENTS	28242	07/08/2025	7,357.40	55409	.00	2024019	
610-53580-30	WATERWAY MAINTENANCE	923091	POBLOCKI PAVING CORP	2025 PORTER ROAD UTILITY, STREET & PATH IMPROVEMENTS	2025 PORTE	07/08/2025	59,686.60	55396	.00	2024019	
Total 61053580301:							67,044.00		.00		
610-53580-85	STWT ROAD CONSTRUCTION	4165	ROCK ROAD COMPANIES I	2025 CHERRY ST RECONSTRUCTION	EV 124 #2	07/31/2025	31,858.93	55505	.00	2025018	
610-53580-85	STWT ROAD CONSTRUCTION	4165	ROCK ROAD COMPANIES I	2025 MILL & RAILROAD STREET	EV 124 #2	07/31/2025	16,736.95	55505	.00	2025019	
610-53580-85	STWT ROAD CONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2025 CHERRY STREET UTILITIES & STREET IMPROVEMENTS	28241	07/08/2025	3,478.51	55409	.00	2025018	
610-53580-85	STWT ROAD CONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	28283	07/08/2025	706.36	55409	.00	2024008	
Total 61053580850:							52,780.75		.00		
620-2221000	Current Portion, L-T Debt	5520	WPPI ENERGY	AMI PROJECT LOAN PAYMENT	42-62025	07/22/2025	2,536.72	2276	.00	0	
Total 6202221000:							2,536.72		.00		
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 6/27/2025	PR0627251	07/14/2025	1,433.74	2268	.00	0	
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 6/27/2025	PR0627251	07/14/2025	335.32	2268	.00	0	
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 6/27/2025	PR0627251	07/14/2025	335.32	2268	.00	0	

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620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/11/2025	PR0711251	07/21/2025	1,369.77	2271	.00	0	
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/11/2025	PR0711251	07/21/2025	320.35	2271	.00	0	
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/11/2025	PR0711251	07/21/2025	320.35	2271	.00	0	
Total 6202238040:							4,114.85		.00		
620-52622-00	OPER POWER PURCHASED F	5160	CITY OF EVANSVILLE	Well #1/#2/water - W & L Bill	2025-07	07/21/2025	4,616.49	2275	.00	0	
Total 62052622002:							4,616.49		.00		
620-52631-00	OPER WATER TREATMENT CH	9218	WI STATE LABORATORY O	FLUORIDE/FLDFLUOR/HALOACETIC ACIDS IN WATER/VOCs BY GCMS-WATER	813195	07/08/2025	1,234.00	55419	.00	0	
620-52631-00	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	SODIUM HYPOCHLORITE BULK	29459	07/08/2025	772.65	55379	.00	0	
620-52631-00	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	FUEL SURCHARGE	29459	07/08/2025	30.00	55379	.00	0	
Total 62052631002:							2,036.65		.00		
620-52651-00	CAPITAL PROJECTS MAINS	4165	ROCK ROAD COMPANIES I	2025 CHERRY ST RECONSTRUCTION	EV 124 #2	07/31/2025	70,544.78	55505	.00	2025018	
620-52651-00	CAPITAL PROJECTS MAINS	4165	ROCK ROAD COMPANIES I	2025 MILL & RAILROAD STREET	EV 124 #2	07/31/2025	46,026.61	55505	.00	2025019	
620-52651-00	CAPITAL PROJECTS MAINS	4990	TOWN & COUNTRY ENGIN	2025 CHERRY STREET UTILITIES & STREET IMPROVEMENTS	28241	07/08/2025	7,702.41	55409	.00	2025018	
620-52651-00	CAPITAL PROJECTS MAINS	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	28283	07/08/2025	1,200.82	55409	.00	2024008	
620-52651-00	CAPITAL PROJECTS MAINS	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	28283	07/08/2025	2,048.45	55409	.00	2024009	
Total 62052651003:							127,523.07		.00		
620-52655-00	MAINT MAINTENANCE OF OT	3435	MENARD'S-JANESVILLE	9" FLOOR FAN	72927	07/08/2025	27.99	55381	.00	0	
620-52655-00	MAINT MAINTENANCE OF OT	3435	MENARD'S-JANESVILLE	REBATES REDEEMED	72927	07/08/2025	25.16-	55381	.00	0	
620-52655-00	MAINT MAINTENANCE OF OT	2877	INTERSTATE POWER SYS	INSPECTION & TESTING ON THE PORTABLE #2 GENERATOR	R041052579:	07/08/2025	1,159.45	55371	.00	0	
620-52655-00	MAINT MAINTENANCE OF OT	2877	INTERSTATE POWER SYS	INSPECTION & TESTING ON THE PORTABLE #3 GENERATOR	R041052580:	07/08/2025	1,058.16	55371	.00	0	
Total 62052655002:							2,220.44		.00		
620-52902-00	OPER ACCOUNTING & COLLE	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES-WATER	528761	07/08/2025	3,500.00	55374	.00	0	
620-52902-00	OPER ACCOUNTING & COLLE	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP - WATER	39499790	07/08/2025	61.35	55365	.00	0	
Total 62052902002:							3,561.35		.00		

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620-52903-00	OPER READING & COLLECTIN	90741	STOP PROCESSING CENT	BILLER W1403 - WEBSITE SECURITY/ ACCESS FEE	20952	07/08/2025	25.50	55407	.00	0	
620-52903-00	OPER READING & COLLECTIN	2880	INFOSEND INC	POSTAGE CHARGES	291357	07/31/2025	474.15	55491	.00	0	
620-52903-00	OPER READING & COLLECTIN	2880	INFOSEND INC	SUPPLIES	291357	07/31/2025	29.10	55491	.00	0	
620-52903-00	OPER READING & COLLECTIN	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - W & L	2025-06	07/08/2025	5.12	55399	.00	0	
Total 62052903002:							533.87		.00		
620-52921-00	OPER OFFICE SUPPLIES & EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-W&L OFFICE	IN15230908	07/22/2025	14.77	55443	.00	0	
620-52921-00	OPER OFFICE SUPPLIES & EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-W&L OFFICE	IN15241427	07/22/2025	24.21	55443	.00	0	
620-52921-00	OPER OFFICE SUPPLIES & EX	1090	AT&T	MONTHLY AT&T CHARGES-OPER OFFICE EXP	608882281.0	07/31/2025	45.21	55479	.00	0	
620-52921-00	OPER OFFICE SUPPLIES & EX	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - W & L OFFICE	2025-06	07/08/2025	84.14	55399	.00	0	
Total 62052921002:							168.33		.00		
620-52925-00	OPER INJURIES & DAMAGE	1870	COMMUNITY INSURANCE	GENERAL/AUTO LIABILITY INSURANCE	INV0000163	07/03/2025	3,488.12	55330	.00	0	
Total 62052925002:							3,488.12		.00		
620-52930-00	OPER MISC GENERAL EXPEN	1885	CONSIGNY LAW FIRM SC	ATTY FEES-WATER - OPER. MISC. GENERAL EXPENSES	63351	07/08/2025	122.50	55344	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	5160	CITY OF EVANSVILLE	Water-West/East Buildings - W&L Bill	2025-07	07/21/2025	438.16	2275	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	9017	US BANK	BUSINESS APPLE	6123-246921	07/22/2025	3.93	2013279	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM W&L WATER	2504625010	07/22/2025	50.00	55429	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM WATER - M365 ACCOUNT	2336729010	07/08/2025	27.40	55341	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM W&L WATER	1708302010	07/08/2025	64.99	55341	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-W&L WATER	0740718119	07/22/2025	26.88	55472	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	922873	APG OF SOUTHERN WISC	ORDINANCE #2025-03	384406	07/31/2025	12.38	55478	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	922873	APG OF SOUTHERN WISC	BIDS FOR EMS & POLICE GARAGE	380920	07/08/2025	3.34	55333	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	922873	APG OF SOUTHERN WISC	2025 LINCOLN STREET LIFT STATION UPGRADES	381516	07/22/2025	14.11	55426	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	EMS & POLICE GARAGE BIDS	473412	07/22/2025	2.66	55461	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	2025 LINCOLN STREET LIFT STATION UPGRADE	473694	07/22/2025	6.86	55461	.00	0	
Total 62052930002:							773.21		.00		
620-52930-13	WATER SAFETY & PPE	9017	US BANK	GATEWAY SAFETY 4478 STARLITE SQUARED ULTRA LIGHT SAFETY GLASSES	9139-240113	07/22/2025	36.59	2013279	.00	0	
620-52930-13	WATER SAFETY & PPE	9017	US BANK	GATEWAY SAFETY 4480 STARLITE SQUARED ULTRA LIGHT SAFETY							

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				GLASSES	9139-240113	07/22/2025	27.05	2013279	.00	0	
Total 62052930130:							63.64		.00		
620-52930-34	TRANSPORTATION FUEL	1090	AT&T MOBILTY	MONTHLY AT&T CHARGES	2873406521	07/08/2025	67.98	55335	.00	0	
620-52930-34	TRANSPORTATION FUEL	922978	WEX BANK	FUEL PURCHASES	105697557	07/08/2025	239.23	55417	.00	0	
Total 62052930343:							307.21		.00		
620-52933-00	OPER TRANSPORTATIONS EX	1985	DECKER SUPPLY CO INC	28" P V C ORANGE GLO CONES W/ 6" & 4" COLLAR	933160	07/22/2025	81.00	55434	.00	0	
620-52933-00	OPER TRANSPORTATIONS EX	3456	MID-STATE EQUIPMENT	MID ZTRAK 72"	J60261	07/08/2025	1,951.90	55382	.00	0	
620-52933-00	OPER TRANSPORTATIONS EX	9136	EVANSVILLE FORD LLC	COOLING EXHCANGE, ANTIFREEZE	6084278	07/22/2025	1,086.49	55438	.00	0	
Total 62052933002:							3,119.39		.00		
630-1107001	CONSTRUCTION WIP	90092	BORDER STATES ELECTRI	ALUT - 4/0-4/0-4/0-2/0UD-WAKEFOREST-AL-SN-1 PRY	929478766	07/08/2025	3,384.75-	55337	.00	0	24-11-0008-E-1
630-1107001	CONSTRUCTION WIP	922966	PRIMUS MARKETING GRO	REXU COVER	PM25123	07/22/2025	2,632.50	55455	.00	0	25-11-0018-E-1
Total 6301107001:							752.25-		.00		
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	CUTOUT	3077899	07/08/2025	7,345.13	55401	3.67	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	BRACKET 1P 15 DEG CAP BOLT 15" PKG QTY 6	3078888	07/22/2025	1,245.12	55459	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	WIRE, 4/0 15KV URD PRI	3079464	07/22/2025	14,237.84	55459	7.12	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	URD 200AMP LOAD BREAK ELBOW	3079573	07/22/2025	1,055.77	55459	.53	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	SHRINK TUBE SEALING KIT, 8452 CABLE #2-4/0 ELBOW	3079573	07/22/2025	602.70	55459	.30	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	URD 1/0 EXTENDED ELBOW	3079574	07/22/2025	2,922.22	55459	1.46	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	LARGE FARGO	3080997	07/22/2025	311.64	55459	.16	0	
630-1150001	INVENTORY - ELECTRIC	90092	BORDER STATES ELECTRI	LAMP 100 HPS	929682808	07/08/2025	131.58	55337	.00	0	
630-1150001	INVENTORY - ELECTRIC	90092	BORDER STATES ELECTRI	LAMP, 150 HPS	929682808	07/08/2025	87.76	55337	.00	0	
630-1150001	INVENTORY - ELECTRIC	90092	BORDER STATES ELECTRI	OVERHEAD ARRESTOR	929697515	07/08/2025	1,014.00	55337	.00	0	
630-1150001	INVENTORY - ELECTRIC	90092	BORDER STATES ELECTRI	CU #4 SOLID SOFT DRAWN	930329307	07/08/2025	937.97	55337	.00	0	
Total 6301150001:							29,891.73		13.24		
630-1370001	METERS-E	922966	PRIMUS MARKETING GRO	ELECTRIC METERS BY MUNICIPALITY - EVANSVILLE	PM25095	07/08/2025	55,705.91	55398	.00	0	
Total 6301370001:							55,705.91		.00		
630-1370011	METERS-A	922966	PRIMUS MARKETING GRO	ELECTRIC METERS BY MUNICIPALITY - ALBANY	PM25095	07/08/2025	795.80	55398	.00	0	

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Total 6301370011:							795.80		.00		
630-1370021	METERS-B	922966	PRIMUS MARKETING GRO	ELECTRIC METERS BY MUNICIPALITY - BROOKLYN	PM25095	07/08/2025	3,183.19	55398	.00	0	
Total 6301370021:							3,183.19		.00		
630-1370031	METERS-C	922966	PRIMUS MARKETING GRO	ELECTRIC METERS BY MUNICIPALITY - CENTER	PM25095	07/08/2025	795.80	55398	.00	0	
Total 6301370031:							795.80		.00		
630-1370041	METERS-M	922966	PRIMUS MARKETING GRO	ELECTRIC METERS BY MUNICIPALITY - MEGNAOLIA	PM25095	07/08/2025	3,183.19	55398	.00	0	
Total 6301370041:							3,183.19		.00		
630-1370051	METERS-P	922966	PRIMUS MARKETING GRO	ELECTRIC METERS BY MUNICIPALITY - PORTER	PM25095	07/08/2025	1,591.60	55398	.00	0	
Total 6301370051:							1,591.60		.00		
630-1370061	METERS-U	922966	PRIMUS MARKETING GRO	ELECTRIC METERS BY MUNICIPALITY - UNION	PM25095	07/08/2025	14,324.37	55398	.00	0	
Total 6301370061:							14,324.37		.00		
630-2238080	WI SALES TAX	5560	WISCONSIN DEPT OF REV	SALES USE TAX	2025-06 SAL	07/14/2025	32,893.56	2270	.00	0	
630-2238080	WI SALES TAX	5560	WISCONSIN DEPT OF REV	ROUNDING	2025-06 SAL	07/14/2025	.01	2270	.00	0	
Total 6302238080:							32,893.57		.00		
630-2253001	CTC LOW INCOME	91020	SEERA	FOCUS ON ENERGY - JUNE PAYMENT	2025-06	07/22/2025	1,206.97	55464	.00	0	
630-2253001	CTC LOW INCOME	5460	WIS DEPT OF ADMINISTR	PUBLIC BENEFIT FEES-Q4	Q4 BENEFIT	07/22/2025	3,630.87	55476	.00	0	
Total 6302253001:							4,837.84		.00		
630-2253021	CTC ENERGY CONSERVATION	91020	SEERA	FOCUS ON ENERGY - JUNE PAYMENT	2025-06	07/22/2025	1,206.34	55464	.00	0	
630-2253021	CTC ENERGY CONSERVATION	5460	WIS DEPT OF ADMINISTR	PUBLIC BENEFIT FEES-Q4	Q4 BENEFIT	07/22/2025	3,628.99	55476	.00	0	
Total 6302253021:							4,835.33		.00		
630-2253022	WPPI REIMBURSEMENTS	5160	CITY OF EVANSVILLE	ALVIN FRANCIS 4221-10 WASHER & DRYER	2025-04 REF	07/08/2025	50.00	55343	.00	0	

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630-2253022	WPPI REIMBURSEMENTS	9017	US BANK	VOICESHOT LLC	9864-249430	07/22/2025	20.00	2013279	.00	0	
Total 6302253022:							70.00		.00		
630-2253031	RENEWABLE ENERGY	5520	WPPI ENERGY	GREEN POWER	42-62025	07/22/2025	570.00	2276	.00	0	
630-2253031	RENEWABLE ENERGY	5520	WPPI ENERGY	BUY-BACK SOLAR CREDIT	42-62025	07/22/2025	20.00	2276	.00	0	
Total 6302253031:							590.00		.00		
630-41400-00	OPERATING & OTHER REVEN	5560	WISCONSIN DEPT OF REV	SALES USE TAX-DISCOUNT	2025-06 SAL	07/14/2025	289.62-	2270	.00	0	
Total 63041400001:							289.62-		.00		
630-51555-30	POWER PURCHASED	5520	WPPI ENERGY	PURCHASED POWER	42-62025	07/22/2025	577,691.82	2276	.00	0	
Total 63051555300:							577,691.82		.00		
630-51582-30	CAPITAL SUBSTATION EXPEN	9133	FORSTER ELECTRICAL E	E02-22D UTL ADDITION	26526	07/08/2025	11,512.50	55360	.00	2023023	
630-51582-30	CAPITAL SUBSTATION EXPEN	9133	FORSTER ELECTRICAL E	E02-22C EVA EAST BAY IMPROVEMENTS	26541	07/08/2025	337.52	55360	.00	2023023	
Total 63051582300:							11,850.02		.00		
630-51584-30	OPER UG LINE	9133	FORSTER ELECTRICAL E	E02-24A MULTI YEAR UNIT PRICE CONTRACT	26488	07/08/2025	105.00	55360	.00	2024028	
Total 63051584300:							105.00		.00		
630-51588-30	MISC DISTRIBUTION EXPENS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM W&L	2504625010	07/22/2025	50.00	55429	.00	0	
630-51588-30	MISC DISTRIBUTION EXPENS	1730	CHARTER COMMUNICATI	ELECTRIC SPECTRUM W&L	1708302010	07/08/2025	65.00	55341	.00	0	
630-51588-30	MISC DISTRIBUTION EXPENS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-W&L ELECTRIC	0740718119	07/22/2025	26.88	55472	.00	0	
Total 63051588300:							141.88		.00		
630-51593-30	OH LINE MAINTENANCE	9133	FORSTER ELECTRICAL E	E02-25A OVERCURRENT EQUIPMENT	26550	07/08/2025	1,006.25	55360	.00	2025046	
630-51593-30	OH LINE MAINTENANCE	9149	RESCO	COVER ONE PIECE SNAPSHOT 25/PACK	3078123	07/08/2025	27.71	55401	.01	0	
630-51593-30	OH LINE MAINTENANCE	9149	RESCO	COVER ONE PIECE SNAP SHUT	3080443	07/22/2025	60.22	55459	.03	0	
630-51593-30	OH LINE MAINTENANCE	90092	BORDER STATES ELECTRI	SDA-10121 REPLACEMENT KIT	929775495	07/08/2025	560.68	55337	.00	0	
630-51593-30	OH LINE MAINTENANCE	90092	BORDER STATES ELECTRI	THM - W62-1 2 AL WEDGE CLAMP	929805689	07/08/2025	391.88	55337	.00	0	
Total 63051593300:							2,046.74		.04		

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630-51594-30	UG LINE MAINENANCE	9149	RESCO	CONTACT 15/25KV 200A	3079140	07/08/2025	720.01	55401	.36	0	
630-51594-30	UG LINE MAINENANCE	922881	USIC RECEIVABLES LLC	AFTER HOURS	742577	07/08/2025	44.86	55413	.00	0	
630-51594-30	UG LINE MAINENANCE	922881	USIC RECEIVABLES LLC	EMERGENCY NORMAL HOURS	742577	07/08/2025	448.60	55413	.00	0	
630-51594-30	UG LINE MAINENANCE	922881	USIC RECEIVABLES LLC	PER TICKET	742577	07/08/2025	1,365.32	55413	.00	0	
630-51594-30	UG LINE MAINENANCE	922881	USIC RECEIVABLES LLC	PROJECT TIME	742577	07/08/2025	386.86	55413	.00	0	
630-51594-30	UG LINE MAINENANCE	922881	USIC RECEIVABLES LLC	FUEL SURCHARGE	737240FS	07/22/2025	35.40	55474	.00	0	
630-51594-30	UG LINE MAINENANCE	922881	USIC RECEIVABLES LLC	PROJECT TIME	731349C	07/08/2025	84.10-	55413	.00	0	
Total 63051594300:							2,916.95		.36		
630-51594-89	LINE MAPPING	9133	FORSTER ELECTRICAL E	E02-25G TECHNICAL ASSISTANCE	26509	07/08/2025	113.75	55360	.00	0	
Total 63051594891:							113.75		.00		
630-51596-30	MAINT STREET LIGHTING	9017	US BANK	BUSSMANN TL-15PK4 15 AMP TIME DELAY, LOADED LINK EDISON BASE PLUG FUSE	9139-246921	07/22/2025	49.75	2013279	.00	0	
630-51596-30	MAINT STREET LIGHTING	9017	US BANK	BUSSMANN BP/TL-20 20 AMP TIME DELAY LOADED LINK EDISON BASE PLUG FUSE	9139-246921	07/22/2025	36.64	2013279	.00	0	
Total 63051596300:							86.39		.00		
630-51596-84	STREET LIGHT EQUIPMENT	90092	BORDER STATES ELECTRI	OSRA-LU100/ECO HID LMP HPS ET23.5 67514 OSRA	929642029	07/08/2025	131.58	55337	.00	0	
630-51596-84	STREET LIGHT EQUIPMENT	90092	BORDER STATES ELECTRI	OSRA-LU150/55/ECO HID LMP HPS	929642029	07/08/2025	175.52	55337	.00	0	
630-51596-84	STREET LIGHT EQUIPMENT	9369	STUART C IRBY CO	CWD 145-BOX SOCKET PIGTAIL RUBBER	S014296792.	07/08/2025	150.54	55408	.00	0	
Total 63051596840:							457.64		.00		
630-51597-30	MAINT METERS	9017	US BANK	AMAZON - 20PCS M3 M4 STAINLESS STEEL LEAD SEALING SCREW WITH HOLE FOR ELECTRIC METER	9139-246921	07/22/2025	12.77	2013279	.00	0	
630-51597-30	MAINT METERS	90092	BORDER STATES ELECTRI	PAN - T50F-C0 SPIRAL WRAP .50 12.7M	929682808	07/08/2025	161.70	55337	.00	0	
630-51597-30	MAINT METERS	90092	BORDER STATES ELECTRI	MIL - Z701506-SS SCREW BARREL LOCK	930722507	07/22/2025	94.50	55427	.00	0	
Total 63051597300:							268.97		.00		
630-51902-21	ACCT & COLLETING PROF SE	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES-ELECTRIC	528761	07/08/2025	4,500.00	55374	.00	0	
Total 63051902210:							4,500.00		.00		
630-51902-30	ACCT & COLLECTING EXPENS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP - ELECTRIC	39499790	07/08/2025	113.94	55365	.00	0	

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Total 63051902300:							113.94		.00		
630-51902-36	COMMUNICATION EXPENSE	9017	US BANK	BUSINESS APPLE	6123-246921	07/22/2025	9.84	2013279	.00	0	
630-51902-36	COMMUNICATION EXPENSE	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM ELECTRIC - M365 ACCOUNT	2336729010	07/08/2025	68.49	55341	.00	0	
630-51902-36	COMMUNICATION EXPENSE	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE- COURT CLERK	0733937064	07/08/2025	34.24	55411	.00	0	
630-51902-36	COMMUNICATION EXPENSE	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE- COURT CLERK	0740487427	07/22/2025	34.24	55472	.00	0	
630-51902-36	COMMUNICATION EXPENSE	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0740671317	07/22/2025	18.48	55472	.00	0	
Total 63051902361:							165.29		.00		
630-51903-30	BILLING SUPLIES AND EXPEN	5520	WPPI ENERGY	SUPPORT SERVICES MAY	42-62025	07/22/2025	4,404.66	2276	.00	0	
630-51903-30	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	POSTAGE CHARGES	291357	07/31/2025	880.57	55491	.00	0	
630-51903-30	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	SUPPLIES	291357	07/31/2025	54.03	55491	.00	0	
630-51903-30	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	OTHER	291357	07/31/2025	335.00	55491	.00	0	
630-51903-30	BILLING SUPLIES AND EXPEN	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - BUILDING SUPPLIES	2025-06	07/08/2025	18.22	55399	.00	0	
Total 63051903300:							5,692.48		.00		
630-51921-30	OFFICE SUPPLIES & EXPENS	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-OFFICE SUPPLIES	IN15230908	07/22/2025	38.64	55443	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-OFFICE SUPPLIES	IN15241427	07/22/2025	63.32	55443	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - OFFICE SUPPLIES	2025-06	07/08/2025	147.55	55399	.00	0	
Total 63051921300:							249.51		.00		
630-51925-511	LIABILITY INSURANCE	1870	COMMUNITY INSURANCE	GENERAL/AUTO LIABILITY INSURANCE	INV0000163	07/03/2025	11,933.89	55330	.00	0	
Total 63051925511:							11,933.89		.00		
630-51926-18	RECOGNITION PROGRAM	9017	US BANK	GERBERGEAR.COM	9864-242042	07/22/2025	440.00	2013279	.00	0	
Total 63051926180:							440.00		.00		
630-51930-13	SAFETY EQUIPMENT AND PP	9017	US BANK	GATEWAY SAFETY 4478 STARLITE SQUARED ULTRA LIGHT SAFETY GLASSES	9139-240113	07/22/2025	32.70	2013279	.00	0	
630-51930-13	SAFETY EQUIPMENT AND PP	90123	C&M HYDRAULIC TOOL S	SLEEVE DIPPED CL2 TPE, YELLOW	0182518-IN	07/08/2025	1,600.62	55339	.00	0	
630-51930-13	SAFETY EQUIPMENT AND PP	90123	C&M HYDRAULIC TOOL S	SLEEVE DIPPED CL2 TPE, YELLOW	0182524-IN	07/08/2025	5,602.17	55339	.00	0	
630-51930-13	SAFETY EQUIPMENT AND PP	90123	C&M HYDRAULIC TOOL S	GROUND GLOVE LARGE	0182690-IN	07/22/2025	205.92	55428	.00	0	

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630-51930-13	SAFETY EQUIPMENT AND PP	90123	C&M HYDRAULIC TOOL S	GROUND GLOVE	0182731-IN	07/22/2025	34.32	55428	.00	0	
630-51930-13	SAFETY EQUIPMENT AND PP	9369	STUART C IRBY CO	SALI 10-4CS-ES DISC GLOVE DUST 5OZ BOTTLE	S014296792.	07/08/2025	25.83	55408	.00	0	
Total 63051930130:							7,501.56		.00		
630-51930-25	IT SERVICE AND EQUIPMENT	90741	STOP PROCESSING CENT	BILLER W1403 - WEBSITE SECURITY/ ACCESS FEE	20952	07/08/2025	25.50	55407	.00	0	
630-51930-25	IT SERVICE AND EQUIPMENT	1090	AT&T MOBILTY	MONTHLY AT&T CHARGES	2873406521	07/08/2025	344.91	55335	.00	0	
Total 63051930251:							370.41		.00		
630-51930-30	MISC GENERAL EXPENSES	1060	EVANSVILLE HARDWARE	LEXEL CLEAR CAULK 5OZ	K33694	07/22/2025	17.18	55440	.00	0	
630-51930-30	MISC GENERAL EXPENSES	9017	US BANK	PIGGLY WIGGLY	9139-244273	07/22/2025	44.23	2013279	.00	0	
630-51930-30	MISC GENERAL EXPENSES	3305	MERCY HEALTH SYSTEM	DRUG SCREEN DOT PANEL	00039664-00	07/22/2025	50.00	55448	.00	0	
630-51930-30	MISC GENERAL EXPENSES	3305	MERCY HEALTH SYSTEM	BAT BREATH ALCOHOL TEST	00039664-00	07/22/2025	33.00	55448	.00	0	
630-51930-30	MISC GENERAL EXPENSES	922873	APG OF SOUTHERN WISC	ORDINANCE #2025-03	384406	07/31/2025	49.53	55478	.00	0	
630-51930-30	MISC GENERAL EXPENSES	922873	APG OF SOUTHERN WISC	BIDS FOR EMS & POLICE GARAGE	380920	07/08/2025	13.38	55333	.00	0	
630-51930-30	MISC GENERAL EXPENSES	922873	APG OF SOUTHERN WISC	2025 LINCOLN STREET LIFT STATION UPGRADES	381516	07/22/2025	56.43	55426	.00	0	
630-51930-30	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	EMS & POLICE GARAGE BIDS	473412	07/22/2025	10.62	55461	.00	0	
630-51930-30	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	2025 LINCOLN STREET LIFT STATION UPGRADE	473694	07/22/2025	27.41	55461	.00	0	
630-51930-30	MISC GENERAL EXPENSES	923097	BRADLEY NIMZ	DOT PHYSICAL	2025-07	07/31/2025	120.00	55480	.00	0	
Total 63051930300:							421.78		.00		
630-51930-33	APPRENTICESHIP TRAINING	3656	NORTHEAST WI TECH CO	2025 SPRING ASESSMENT PREP & FINAL ASSESSMENT	SFT0000128	07/08/2025	447.14	55390	.00	0	
Total 63051930331:							447.14		.00		
630-51930-34	TOOL AND EQUIPMENT	1060	EVANSVILLE HARDWARE	ACE JOIST NAIL 1.5"	K33254	07/22/2025	16.77	55440	.00	0	
630-51930-34	TOOL AND EQUIPMENT	1060	EVANSVILLE HARDWARE	ACE RAKE FBRGLS 30"	K33328	07/22/2025	39.98	55440	.00	0	
630-51930-34	TOOL AND EQUIPMENT	1060	EVANSVILLE HARDWARE	TOILET PAPER MEGA 6PK	K33356	07/22/2025	11.99	55440	.00	0	
630-51930-34	TOOL AND EQUIPMENT	1060	EVANSVILLE HARDWARE	TOILET PAPER MEGA 6PK	K33356	07/22/2025	11.99	55440	.00	0	
630-51930-34	TOOL AND EQUIPMENT	1060	EVANSVILLE HARDWARE	MAGNETIC LVL HD	K33377	07/22/2025	79.99	55440	.00	0	
630-51930-34	TOOL AND EQUIPMENT	9017	US BANK	GERBERGEAR.COM	9864-242042	07/22/2025	189.46	2013279	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	35" TEL-O-POL II	0182690-IN	07/22/2025	530.00	55428	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	10" BAR 1/4" .043	0182690-IN	07/22/2025	71.98	55428	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	CHAIN 1/4" .043	0182690-IN	07/22/2025	24.99	55428	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	CHAIN 1/4" .043	0182731-IN	07/22/2025	77.97	55428	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	3-INCH UTILITY BUCKET S-HOOK	0182731-IN	07/22/2025	115.32	55428	.00	0	
630-51930-34	TOOL AND EQUIPMENT	2675	GRAINGER	AIR HOSE 3/4" ID X 50FT L	9567220513	07/22/2025	172.14	55444	.00	0	
630-51930-34	TOOL AND EQUIPMENT	2675	GRAINGER	IMPACT SOCKET SET STEEL 6-POINT	9567220513	07/22/2025	189.00	55444	.00	0	

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630-51930-34	TOOL AND EQUIPMENT	2675	GRAINGER	ADJ WRENCH SET STEEL BLK OXID	9567220513	07/22/2025	50.22	55444	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90092	BORDER STATES ELECTRI	KLN-44218 CABLE SKINNING UTY KNIFE	929472173	07/08/2025	87.88	55337	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90092	BORDER STATES ELECTRI	MIW - 48-59-1806 M18 6 BAY CHARGER	930739627	07/22/2025	129.00	55427	.00	0	
630-51930-34	TOOL AND EQUIPMENT	9369	STUART C IRBY CO	FASTBACK BLUNT TIP HAWKBILL FOLDING KNIFE	S014296792.	07/22/2025	248.52	55467	.00	0	
Total 63051930340:							2,047.20		.00		
630-51930-34	TRANSPORTATION FUEL	9136	EVANSVILLE FORD LLC	OIL CHANGE, TIRE ROTATION	6083183	07/08/2025	162.62	55356	.00	0	
630-51930-34	TRANSPORTATION FUEL	922831	CONSUMERS COOP OIL C	W&I - FUEL	154798-0625	07/08/2025	94.44	55346	.00	0	
630-51930-34	TRANSPORTATION FUEL	922978	WEX BANK	FUEL PURCHASES	105697557	07/08/2025	1,382.95	55417	.00	0	
Total 63051930343:							1,640.01		.00		
630-51930-35	TRANSPORTATION MAINTENA	1060	EVANSVILLE HARDWARE	SCKI RDL CER	K33586	07/22/2025	14.99	55440	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	1060	EVANSVILLE HARDWARE	CEMENT PVC 4OZ	K33586	07/22/2025	11.98	55440	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	1060	EVANSVILLE HARDWARE	SOCKETT SET	K33586	07/22/2025	54.99	55440	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	1060	EVANSVILLE HARDWARE	DW DRILL BLKGLD SET 20 PC	K33607	07/22/2025	24.99	55440	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	1060	EVANSVILLE HARDWARE	INSTANT SAVINGS	K33607	07/22/2025	5.00-	55440	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	1985	DECKER SUPPLY CO INC	28" P V C ORANGE GLO CONES W/ 6" & 4" COLLAR	933160	07/22/2025	405.00	55434	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	3435	MENARD'S-JANESVILLE	4-IN-1 KNIFE TOOL SHARPER	72927	07/08/2025	14.99	55381	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	3435	MENARD'S-JANESVILLE	8-PIN/C/MICRO TO USB-A-6	72927	07/08/2025	12.99	55381	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	3435	MENARD'S-JANESVILLE	20W USB A/C CAR CHARGER	72927	07/08/2025	7.99	55381	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	3435	MENARD'S-JANESVILLE	MF-DPIMP SKT 1/2DR 25PC	72927	07/08/2025	94.99	55381	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	3940	POMP'S TIRE SERVICE IN	CNTNTL HDL2	540204833	07/08/2025	2,542.96	55397	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	3940	POMP'S TIRE SERVICE IN	MED TRK DSMNT/MNT IN ON VEH- SHOP TDMIS	540204833	07/08/2025	122.00	55397	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	3940	POMP'S TIRE SERVICE IN	TRK TORQUE FEE	540204833	07/08/2025	12.00	55397	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	3940	POMP'S TIRE SERVICE IN	MD TRK DSMNT/MNT OUT ON VEH- SHOP TDMOS	540204833	07/08/2025	112.00	55397	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	3940	POMP'S TIRE SERVICE IN	5489 DRAKE CHANDLER TRK TORQUE FEE	540204833	07/08/2025	12.00	55397	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	3940	POMP'S TIRE SERVICE IN	MED TRK ALUMINUM WHL VALVE STEM AVALV	540204833	07/08/2025	60.00	55397	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	3940	POMP'S TIRE SERVICE IN	MED TRK SCRAP DISPOSAL FEE TDISP	540204833	07/08/2025	60.00	55397	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	3940	POMP'S TIRE SERVICE IN	MED TRK SPIN BALANCE - ON VEH TBAL	540204833	07/08/2025	200.00	55397	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	3940	POMP'S TIRE SERVICE IN	5489 DRAKE CHANDLER TRK TORQUE FEE	540204833	07/08/2025	24.00	55397	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	3940	POMP'S TIRE SERVICE IN	COMMERCIAL SHOP/SERVICE SUPPLIES	540204833	07/08/2025	33.74	55397	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	3600	NAPA OF OREGON	TIRE NU 2 BODY SHOP SAFE	408781	07/08/2025	14.99	55387	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	3600	NAPA OF OREGON	ARM ALL	408781	07/08/2025	8.49	55387	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	ANNUAL INSPECTION	7563175	07/22/2025	546.00	55468	.00	0	

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630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	DIELECTRIC TEST	7563175	07/22/2025	288.00	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	TORQUE ROTATION BEARING BOLTS	7563175	07/22/2025	340.00	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	DOT INSPECTION	7563175	07/22/2025	276.00	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	REPAIRS	7563175	07/22/2025	170.00	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	HOSE END SWIVEL 04NC-06FJX	7563175	07/22/2025	9.72	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	FITTING, 04NC-04MP, PERM 55 SERI	7563175	07/22/2025	10.38	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	SHOP SUPPLIES/ENVIRONMENTAL	7563175	07/22/2025	75.00	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	PART FREIGHT	7563175	07/22/2025	23.64	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	LAMP MINI LED RED	7563175	07/22/2025	17.73	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	REPAIRS	7563175	07/22/2025	170.00	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	REPAIRS	7563175	07/22/2025	170.00	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	DIAGNOSTIC LABOR	7563175	07/22/2025	510.00	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	REPAIRS	7563175	07/22/2025	425.00	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	HOSE 04NC	7563175	07/22/2025	13.12	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	ANNUAL INSPECTION	7565433	07/22/2025	690.00	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	DIELECTRIC TEST	7565433	07/22/2025	288.00	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	TORQUE ROTATION BEARING BOLTS	7565433	07/22/2025	340.00	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	DOT INSPECTION	7565433	07/22/2025	276.00	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	REPAIRS	7565433	07/22/2025	170.00	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	SHOP SUPPLIES/ENVIRONMENTAL	7565433	07/22/2025	20.00	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	SHEAVE	7565433	07/22/2025	99.43	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	REPAIRS	7565433	07/22/2025	42.50	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	DECAL OSHA HAND SIGNAL CHART	7565433	07/22/2025	23.29	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	REPAIRS	7565433	07/22/2025	85.00	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	ELEMENT FILTER 5 MICRON SYNTHETIC TEREX PROPRIETARY LABELLING	7565433	07/22/2025	65.52	55468	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	923038	TEREX USA LLC	PART FREIGHT	7565433	07/22/2025	35.69	55468	.00	0	
Total 63051930350:							9,020.11		.00		
630-51930-39	PUBLIC RELATIONS AND ADV	1240	THRYV	AT&T YEL PAGES ADVERTISING-W&L	800370190-0	07/22/2025	29.00	55471	.00	0	
630-51930-39	PUBLIC RELATIONS AND ADV	1240	THRYV	AT&T YEL PAGES ADVERTISING-W&L	800370196-0	07/22/2025	31.42	55471	.00	0	
Total 63051930392:							60.42		.00		
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	MAT NYLON RUBBER 4X6 - W & L	6140613390	07/08/2025	12.48	55414	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	MAT NYLON/RUBBER 3X10 - W & L	6140613390	07/08/2025	5.20	55414	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	INVOICE MINIMUM	6140613390	07/08/2025	4.86	55414	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	SERVICE CHARGE - W & L	6140613390	07/08/2025	5.20	55414	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	MAT NYLON/RUBBER 3X10 - W & L	6140622118	07/08/2025	5.20	55414	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	MAT NYLON RUBBER 4X6 - W & L	6140622118	07/08/2025	12.48	55414	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	INVOICE MINIMUM	6140622118	07/08/2025	4.86	55414	.00	0	

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630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	SERVICE CHARGE - W & L	6140622118	07/08/2025	5.20	55414	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	MAT NYLON/RUBBER 3X10 - W & L	6140626468	07/22/2025	5.20	55475	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	MAT NYLON RUBBER 4X6 - W & L	6140626468	07/22/2025	12.48	55475	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	FIRST AID SUPPLY - W & L	6140626468	07/22/2025	24.99	55475	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	SERVICE CHARGE - W & L	6140626468	07/22/2025	5.20	55475	.00	0	
Total 63051932300:							103.35		.00		
630-51932-36	BUILDING & PLANT UTILITY COSTS	5160	CITY OF EVANSVILLE	Electric-West/East Buildings - W&L Bill	2025-07	07/21/2025	1,016.40	2275	.00	0	
Total 63051932360:							1,016.40		.00		
Grand Totals:							1,896,185.74		13.64		

July 29, 2025

City of Evansville
31 South Madison Street
Evansville, WI 53536

Attention: Mr. Jason Sergeant, City Administrator

Subject: Analysis of Bids and Recommendation for Award of Contracts; 2025
Lincoln Lift Station Upgrade

Bid Deadline: July 15, 2025 at 2:00 p.m. local time

Ladies and Gentlemen:

The purpose of this letter is to analyze the bids received for the 2025 Lincoln Lift Station Upgrade project and to recommend award of a contract. This project involves work to be completed at the Lincoln Street Station (Lift Station #4), located in the public right-of-way on Lincoln Street in the City of Evansville, including modifications to existing processes and structures, demolition and construction of structures, equipment removal and installation, pipe work, and site improvements. An additive bid item includes work at the Cherry Street Lift Station (Lift Station #3), located in the public right-of-way on Cherry Street in the City of Evansville. Work under this additive bid item includes installation of a new standby generator (C-1). Additional additive bid items were included for compliance with Clean Water Fund Program requirements.

The pre-bid estimate for the base bid was \$916,000. Eighteen general contractors, subcontractors, and material suppliers requested sets of the plans, specifications and bidding documents. Three contractors submitted bids. A summary of the bids is as follows:

	Zignego Company, Inc.	Mid City Corporation	Staab Construction Corporation
Bid Costs without CWFP Requirements			
Base Scope (Base Bid + Allowances + Supplemental Bid Items)	\$723,625.00	\$964,400.00	\$1,515,000.00
Base Scope + Cherry Street Lift Station Generator (Item C-1)	\$808,625.00	\$1,108,700.00	\$1,738,000.00
Bid Costs with CWFP Requirements (Items C-2 and C-3)			
Base Scope (Base Bid + Allowances + Supplemental Bid Items)	\$923,625.00	\$1,164,400.00	\$1,530,000.00
Base Scope + Cherry Street Lift Station Generator (Item C-1)	\$1,208,625.00	\$1,383,700.00	\$1,757,000.00

All of the bids were properly submitted. The low bidder, using the base bid only, the base bid plus the supplemental bid, and all combinations of the base bid plus additive bid items is Zignego Company, Inc. of Waukesha, Wisconsin. The range of bid prices from bidding contractors span higher and lower than the original budget and are generally as anticipated.

Zignego Company is an experienced street contractor that has completed numerous roadways projects throughout Wisconsin including nine Wisconsin DOT (WISDOT) projects in 2025 that are scheduled or in construction.

Zignego Company has limited experience in underground utilities installation. They completed one project with utilities work for the Village of Heartland in 2025 and have two other projects under active construction that include underground utilities for WISDOT and the State Fair Grounds. We believe that construction of the Lincoln Lift Station will be significantly more complex than any of the other utilities projects that Zignego Company has previously completed. This is based on interviews with representatives of Zignego Company and owner representatives of the Heartland and WISDOT projects.

The City issued a sewerage system revenue bond (Series 2024B) that could fund all or portions of the construction. The composite rate for that bond, which is based on its repayment schedule and variable rate, is approximately 4.5%. The City also procured funding through the Clean Water Fund Loan Program (CWFP). The CWFP provides subsidized loans for wastewater infrastructure through the Wisconsin Department of Natural Resources. The current subsidized interest rate for a 20-year loan is 2.475%, though that rate could change prior to loan closing. Due to the additive bid costs for CWFP compliance (additive bid items C-2 and C-3), the sum of payments over the life of financing will be lower if the City utilizes the Series 2024B revenue bond than the CWFP loan. This is true for bids by Zignego Company and Mid City Corporation, which submitted the two lowest base bids, regardless of whether the City elects to award the Cherry Street Generator additive bid item.

We recommend that Zignego Company, Inc., be awarded a contract for the base bid, inclusive of allowances and supplemental bid items, plus the Cherry Street Lift Station Generator (additive bid item C-1) for a total of \$808,625. This recommendation is based on the substantial difference in cost between the low bid and second low bid, positive references for Zignego Company, and conversations with Zignego Company regarding their technical approach.

This will be a lump sum contract, with allowances for work performed by the City's integrator and installation of natural gas lines. Unexpected conditions are sometimes encountered which result in increased project costs. Therefore, it would be wise to continue to carry the recommended 10% contingency. The City should also be aware that, due to Zignego Company's lack of experience with utilities installation, additional engineering oversight may be necessary during construction.

If you have any questions with respect to our thoughts on this matter, I am available at your convenience to discuss them with you.

Respectfully,
TOWN & COUNTRY ENGINEERING, INC.

A handwritten signature in black ink, appearing to read 'NB' followed by a stylized flourish.

Nickolas Bubolz, P.E.
Project Engineer

NB:sai

J:\JOB#S\Evansville\EV-116-W1 Lincoln Lift Station Preliminary Engineering\10. Construction\A. Bidding\Recommendation Ltr.docx

Project: 2025 Lincoln Lift Station Upgrades; City of Evansville

Engineer's Project No. EV 116 Bid Deadline: July 15, 2025 at 2:00 p.m. local time

Contractor's Name:		Zignego	Mid City Corporation	Staab Construction Corporation
Base Bid Price (lump sum)		\$695,000.00	\$936,500.00	\$1,486,125.00
Allowance Total		\$22,000.00	\$22,000.00	\$22,000.00
Supplemental Bid Items (Schedule B total)		\$6,625.00	\$5,900.00	\$6,875.00
TOTAL		\$723,625.00	\$964,400.00	\$1,515,000.00

Schedule A - Equipment Bid Items

Spec No.	EQUIPMENT ITEM	Base Bid Manuf/Sup	Engineer Designated Manuf/Sup Add/Deduct	Optional Alternate Manuf/Sup AMOUNT	Engineer Designated Manuf/Sup AMOUNT	Optional Alternate Manuf/Sup AMOUNT	Engineer Designated Manuf/Sup Add/Deduct	Optional Alternate Manuf/Sup AMOUNT
26 32 14	Natural Gas Engine Generator	Kohler	Cummins- Onan, MTU	\$1.00	Cummins- Onan	n/a	Cummins- Onan, MTU	n/a
26 32 14	Natural Gas Engine Generator	Kohler	Cummins- Onan, MTU	\$1.00	Cummins- Onan	n/a	Cummins- Onan, MTU	n/a
43 25 10	Submersible Pumps	Flygt	Hydromatic, KSB	\$1.00	Hydromatic	n/a	Hydromatic, KSB	n/a

Schedule B - Supplemental Bid Items

Item	Description	Unit	Quantity	Unit Price	Cost	Unit Price	Cost
B-1	Excavation	CY	5	\$75.00	\$375.00	\$150.00	\$750.00
B-2	Structural Fill	CY	5	\$100.00	\$500.00	\$50.00	\$250.00
B-3	Breaker Run	CY	10	\$100.00	\$1,000.00	\$50.00	\$500.00
B-4	Pipe Bollards	EA	2	\$2,000.00	\$4,000.00	\$2,000.00	\$4,000.00
B-5	Asphalt Pavement	SY	5	\$150.00	\$750.00	\$80.00	\$400.00
Schedule B Bid Totals					\$6,625.00		\$5,900.00

Schedule C - Additive/Deductive Bid Items

Item	Description	Unit	Quantity	Unit Price	Cost	Unit Price	Cost
C-1	Cherry Street Lift Station Standby Generator	LS	1	\$85,000.00	\$85,000.00	\$144,300.00	\$144,300.00
C-2	Clean Water Fund Program Compliance for Base Bid Item	LS	1	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
C-3	Clean Water Fund Program Compliance for Additive Bid Item C-1	LS	1	\$200,000.00	\$200,000.00	\$75,000.00	\$75,000.00
Schedule C Bid Totals					\$485,000.00		\$419,300.00

Subcontractor Listing

Subcontracted Work	Company Name	Company Name
Site Work	Hartland Landscaping	Self Perform
Concrete		Self Perform
Exterior Site Piping		Self Perform
Interior Process Piping		Self Perform
Electrical	Hady Electric, Inc.	Morse Electric
		\$163,452.00
		\$102,669.00



1100 John P. Livesey Blvd.
 Verona, WI 53593
 P: 608-845-2290
 F: 608-845-2296

July 1, 2025

Evansville EMS Garage
 Carolyn Kleisch, EMS Chief
 10 W Church Street
 Evansville WI, 53536

Re: Evansville EMS Garage Phase 1
 KSW Project No. 25-0107

Dear Carolyn,

We, KSW Construction Corporation, of 1100 John P Livesey Blvd, Verona WI 53593 hereby agree to execute the proposed contract specified herein and to furnish all labor and materials required to complete this project in accordance with the general information and the drawings dated 11/10/2024, prepared by KAI Architectural Service LLC 13439 West Travis Trace, Evansville WI 53536. A complete schedule will be provided upon signing of this proposal.

We propose providing construction services for scope of work for **PHASE NO. 1: \$16,005.00**

Please note a 2% discount if all 3 phases are done at the same time.

SCOPE OF WORK

GENERAL CONDITIONS

- Project management
- Supervision of all trades
- Project safety management
- Temporary scaffold, platforms, and lifts

CARPENTRY

- Labor to remove and install:
 - Existing overhead garage door
 - Framing and header system to accommodate new overhead garage door

OPENINGS

- Furnish and install:
 - Clopay model 3723 color TBD 2" polyurethane insulated door (18.4 R Value) 12'2 x 12' with 15"R track set complete door with trim
 - Lift master T75 logic 5 commercial opener complete with electric eyes, wall station, and remote

ELECTRICAL

- Labor and materials to complete electrical work per plan

EXCLUSIONS

- Engineering of any kind
- Permit fees
- Impact fees
- Testing of any kind
- Any utility company fees
- Temporary toilets
- Dumpsters
- Temporary electric or water use fees
- Phone / data cabling
- Demolition, revision, or correction of any existing hidden conditions
- Builder's risk insurance
- Any items not specifically included in the scope of work
- Overtime or after-hours work (typical hours are M-F 7:30am-3:30pm)

TERMS & CONDITIONS

1. This proposal is valid for 30 days from the date of this proposal
2. Any modifications to the scope of work that are required by the State of Wisconsin, local building departments or other permitting and/or regulatory agencies or authorities will be treated as a contract change order and may require additional cost and/or an extension of the contract time.
3. The disturbance of asbestos is regulated in part by Chapter NR 447, Wisconsin Administrative Code. Prior to beginning a demolition or renovation project, the owner/operator of a structure is required by NR 447 to have the structure inspected for the presence of asbestos by an asbestos inspector license by the WI Department of Health and Family Services (DHFS). The DHFS maintains a list of licensed inspectors for the public's review. This inspection will determine the categories of asbestos present in the structure. As a result, some categories of asbestos may be able to remain in place. Others will have to be removed before the project is started.
4. Applications for payment will be submitted to the owner monthly. Payment will be due 15 days from the invoice date. Interest at the rate of 12% annual interest will be charged on late payments.
5. The owners will obtain insurance to protect the project (Builder's Risk). Coverage is to be for the full amount of the project and written to protect the interests of the owner, KSW Construction Corporation, KSW Construction Corporation subcontractors, and subcontractors. Coverage will protect materials incorporated into the building, materials stored on site, and materials in transit. The owner will furnish KSW Construction Corporation with a Certificate of Insurance showing that the coverage exists and naming KSW Construction Corporation as an additional insurance.

AS REQUIRED BY THE WISCONSIN CONSTRUCTION LIEN LAW, BUILDER HEREBY NOTIFIES OWNER THAT PERSONS OR COMPANIES FURNISHING LABOR OR MATERIALS FOR THE CONSTRUCTION ON OWNER'S LAND MAY HAVE LIEN RIGHTS ON OWNER'S LAND AND BUILDINGS IF NOT PAID. THOSE ENTITLED TO LIEN RIGHTS IN ADDITION TO THE UNDERSIGNED BUILDER, ARE THOSE WHO CONTRACT DIRECTLY WITH THE OWNER OR THOSE WHO GIVE THE OWNER NOTICE WITHIN 60 DAYS AFTER THEY FIRST FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION. ACCORDINLY, OWNER PROBABLY WILL RECEIVE NOTICES FROM THOSE WHO FURNISH LABOR OR MATERIALS FOR CONSTRUCTION AND SHOULD GIVE A COPY OF EACH NOTICE RECEIVED TO THE MORTGAGE LENDER, IF ANY. BUILDER AGREES TO COOPERATE WITH THE OWNER AND OWNER'S LENDER, IF ANY, TO SEE THAT ALL POTENTIAL LIEN CLAIMANTS ARE DULY PAID.

If this proposal is acceptable, please sign below and email or mail a copy of this document to our office indicating your authorization to proceed with this scope of work.

Thank you for your confidence in KSW with this project. We are looking forward to working with you.

Sincerely,

Katie Allen
Project Manager
608.733.0981
KSW Construction Corporation

Client Authorization Name (please print)

Title (please print)

Client Authorization Signature

Date

**CITY OF EVANSVILLE
RESOLUTION #2025-15**

Amending the City of Evansville's Fee Schedule- Cemetery

WHEREAS, Wisconsin Statutes section 66.0628(2) holds, “Any fee that is imposed by a political subdivision shall bear a reasonable relationship to the service for which the fee is imposed;”

WHEREAS, the last adjustment for fees was August 2023 for Winter Charges for interment; and

WHEREAS, the use of equipment for breaking frost at grave sites has evolved from using an air chisel to a heat blanket; and

WHEREAS, the frost fee will be representative of fees imposed.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Common Council of the City of Evansville that the City of Evansville's Fee Schedule is amended, effective upon adoption, as follows:

<i>Chapter 26. Cemeteries</i>			
26-44(a)	Winter Charges	Current Rate	New Rate
	Full interment, Cherub, Ashes		
	Snow	\$150.00	NA
	Frost	\$250.00	\$450.00

Passed and adopted this 12th day of August, 2025.

Dianne C. Duggan, Mayor

ATTEST:

Leah L. Hurtley, City Clerk

Introduced: 07/29/2025
Adopted: 08/12/2025
Published: _____

CITY OF EVANSVILLE
FINANCIAL STATEMENT OVERVIEW
For the Year Ended December 31, 2024

Presented By:
Johnson Block & Co., Inc.
Certified Public Accountants
9701 Brader Way, Suite 202
Middleton, Wisconsin
(608) 274-2002
www.johnsonblock.com

CITY OF EVANSVILLE

2023 AUDIT OVERVIEW

Content of Audit Report

- Independent Auditor's Report – our report is unmodified
- Management Discussion and Analysis (MD&A) –
- Fund Financial Statements
 - Contains financial statements on individual funds
 - Difference in fund types
 - Governmental Funds – measure resources available for current use. Funds include General Fund, Debt Service Fund, Capital Projects Fund, TIF #5 and other non-major funds
 - Business-Type Funds – accounted for similar to businesses. Includes Electric and Water, and Wastewater funds.
 - Major differences in accounting
 - Debt (Proceed and Expenditure in governmental funds)
 - Capital Assets
- Government-Wide Financial Statements
 - Report Governmental and Business-Type Activities
 - Full-accrual basis of accounting.
 - Governmental Fund Financial Statements identified above are converted
- Notes to the Financial statements
 - Contains Summary of Significant Accounting Policies
 - Footnotes related to Significant Financial Statement Accounts (Cash, Plant, Debt, Fund Balance, Defined Benefit Pension Plan, Other Postemployment Benefit Plan)

CITY OF EVANSVILLE

2024 AUDIT OVERVIEW

Required Audit Communications to the City Council

- Audit Matters Requiring Communication to the Governing Body
 - Standard communication that includes the list of audit adjustments proposed
- Management Letter Comments
 - Material Audit Adjustments
 - Debt reclassifications.
 - Utility receivables
 - Taxes and special assessments
 - Ambulance billings
 - Accounts payable adjustments -
 - Plant adjustments and depreciation
 - Pension/OPEB entries
 - Cash accounts
 - Move pool park donations
 - Other Comments
 - Internal Controls
 - Bank reconciliations
 - EMS and Utility Revenue
 - Unspent ARPA Funds

Key Financial Results

- General Fund increase in fund balance of \$440K (page 59 shows budget to actual)
- Unassigned fund balance is \$ Rate pf return is negative 2.10%. Water is 2,544,758 or 57% of 2024 GF expenditures
- Electric utility needs increase Negative rate of return 2.10%, and water is positive 4.23%
- Total net income for Electric and Water was \$70,291
- Sewer had positive net income of 43,136
- Cash outflows of money exceeded inflows by \$957,423 for the electric and water – capital outlays are main reason.
- Positive cash flow for Sewer of \$1,174,891. Borrowing or \$1,800,000.

CITY OF EVANSVILLE
2024 Financial Statement Highlights

Summarized Income Statement

	2024 Budget	2024 Actual	Variance
REVENUES			
Property Taxes	\$ 1,959,024	\$ 1,959,024	\$ -
Other Taxes	3,300	3,448	148
Inte Net change in fund balance	1,032,156	1,129,462	97,306
License and Permits	299,600	407,667	108,067
Fines, Forfeits and Penalties	76,000	71,183	(4,817)
Public Charges for Services	487,509	707,218	219,709
Interest Income	98,000	187,082	89,082
Miscellaneous Income	55,221	51,661	(3,560)
Total Revenues	<u>4,010,810</u>	<u>4,516,745</u>	<u>505,935</u>
EXPENDITURES			
General Government	586,520	584,640	1,880
Public Safety	2,080,622	2,065,221	15,401
Public Works	1,195,987	1,170,245	25,742
Health and Human Services	41,760	33,910	7,850
Culture, Recreation, and Education	355,754	477,356	(121,602)
Conservation and Development	187,717	155,743	31,974
Total Expenditures	<u>4,448,360</u>	<u>4,487,115</u>	<u>(38,755)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In (including tax equivalent)	437,550	410,818	(26,732)
Total Other Financing Sources and Uses	<u>437,550</u>	<u>410,818</u>	<u>(26,732)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 440,448</u>	<u>\$ 440,448</u>

Detail of General Fund Balance	2024	2023
Nonspendable	\$ 358,450	\$ 294,265
Restricted	97,027	92,376
Unassigned	2,544,758	2,348,146
	<u>\$ 3,000,235</u>	<u>\$ 2,734,787</u>
Unassigned general fund balance	<u>\$ 2,544,758</u>	<u>\$ 2,348,146</u>
General fund budgeted expenditures	4,448,360	4,103,230
	<u>57.21%</u>	<u>57.23%</u>

CITY OF EVANSVILLE
2024 Financial Statement Highlights (Continued)

	2024	2023
Utility Operations		
Electric and Water		
Operating Revenues	\$ 9,517,573	\$ 9,804,015
Operation and Maintenance	(8,125,752)	(8,387,228)
Depreciation	(984,486)	(941,547)
Operating Income	407,335	475,240
Nonoperating Revenues (Expenses)	(36,208)	177,631
Capital Contributions	109,982	60,475
Tax Equivalent	(410,818)	(401,960)
Electric and Water Net Income (Loss)	<u>\$ 70,291</u>	<u>\$ 311,386</u>
Sewer		
Operating Revenues	\$ 1,496,735	\$ 1,585,556
Operation and Maintenance	(703,046)	(569,500)
Depreciation	(567,804)	(580,318)
Operating Income	225,885	435,738
Nonoperating Revenues (Expenses)	(184,549)	(84,718)
Capital Contributions	1,800	10,800
Wastewater Net Income (Loss)	<u>\$ 43,136</u>	<u>\$ 361,820</u>

Notes:

Water and Electric utility operating income includes effect of tax equivalent paid to City.

Depreciation is a non-cash expense allocating fixed asset costs over the life of the assets.

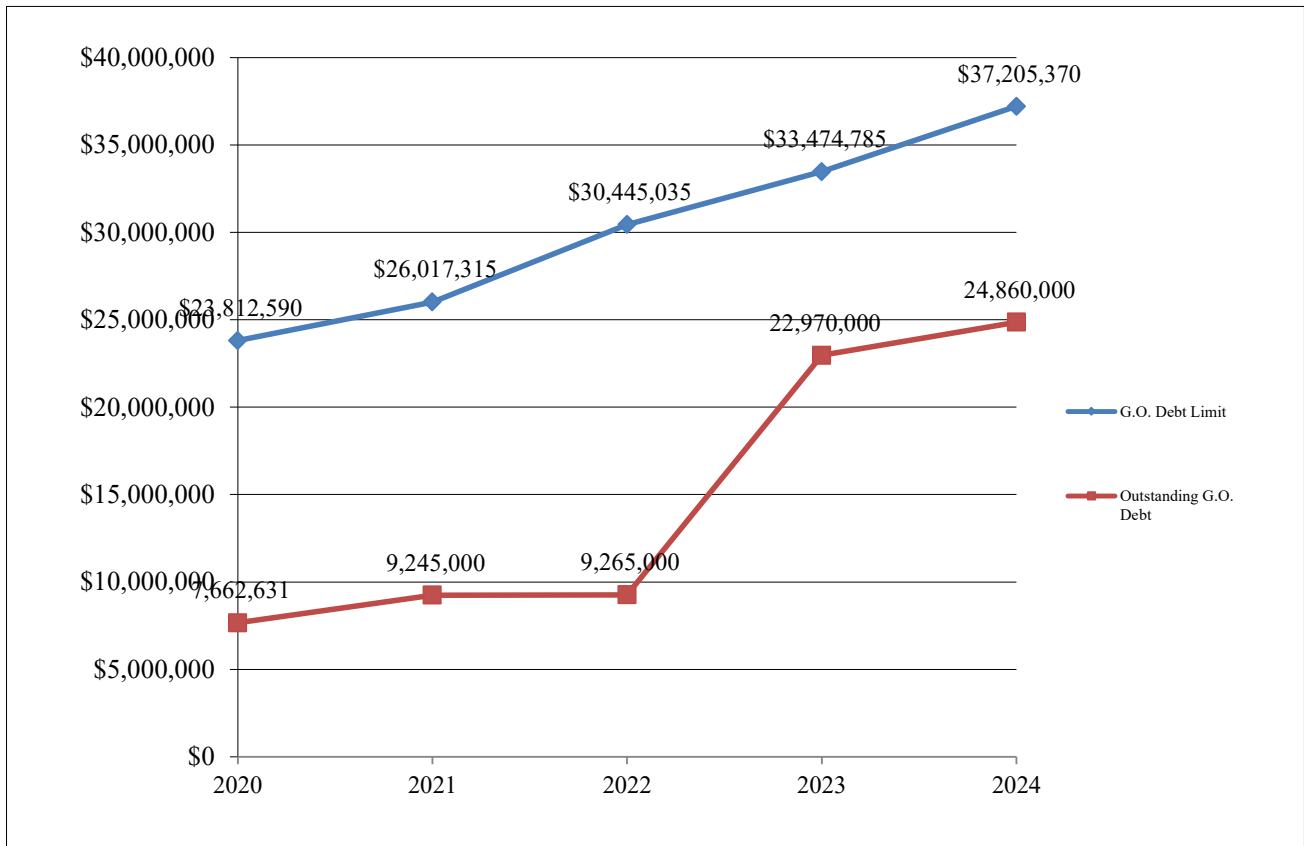
Operating income does not include the effect of debt service.

CITY OF EVANSVILLE
2024 Financial Statement Highlights (Continued)

	2024	2023
Utility Cash Flow and Current Position		
Electric and Water		
Net Cash Flows from Operating Activities	\$ 1,642,084	\$ 1,841,262
Cash Flows from Capital and Related Financing Activities	(2,731,702)	(2,276,202)
Cash Flows from Investing Activities	132,195	187,573
	<u>132,195</u>	<u>187,573</u>
Net Cash Provided (Used)	<u>\$ (957,423)</u>	<u>\$ (247,367)</u>
Current Assets	\$ 1,622,294	\$ 3,375,304
Current Liabilities	(1,652,876)	(1,882,010)
Current Position	<u>\$ (30,582)</u>	<u>\$ 1,493,294</u>
Sewer		
Net Cash Flows from Operating Activities	\$ 719,696	\$ 704,129
Cash flows from Capital and Related Financing Activities	306,658	(918,238)
Cash Flows from Non-Capital and Related Financing Activities	-	0
Cash flows from Investing Activities	148,537	111,960
	<u>148,537</u>	<u>111,960</u>
Net Cash Provided (Used)	<u>\$ 1,174,891</u>	<u>\$ (102,149)</u>
Current Assets	\$ 1,978,828	\$ 1,003,038
Current Liabilities	(824,150)	(711,432)
Current Position	<u>\$ 1,154,678</u>	<u>\$ 291,606</u>

CITY OF EVANSVILLE

G. O. Debt vs. Capacity Actual 2020-2024



	2020	2021	2022	2023	2024
G.O. Debt Limit	\$ 23,812,590	\$ 26,017,315	\$ 30,445,035	\$ 33,474,785	\$ 37,205,370
Outstanding G.O. Debt	7,662,631	9,245,000	9,265,000	22,970,000	24,860,000
Difference	\$ 16,149,959	\$ 16,772,315	\$ 21,180,035	\$ 10,504,785	\$ 12,345,370
% Available	67.82%	64.47%	69.57%	31.38%	33.18%
Equalized Value	\$ 476,251,800	\$ 520,346,300	\$ 608,900,700	\$ 669,495,700	\$ 744,107,400
Growth	\$ 39,223,700	\$ 44,094,500	\$ 88,554,400	\$ 60,595,000	\$ 74,611,700
% Growth	8.98%	9.26%	17.02%	9.95%	11.14%



CITY OF EVANSVILLE

**FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT**

For the Year Ended December 31, 2024

**City of Evansville, Wisconsin
Table of Contents
December 31, 2024**

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INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Evansville
Evansville, Wisconsin

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Evansville, Wisconsin, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City of Evansville, Wisconsin's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Evansville, Wisconsin, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Evansville, Wisconsin, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Evansville, Wisconsin's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Evansville, Wisconsin's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Evansville, Wisconsin's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 58, the Wisconsin Retirement System schedules on page 59, the Local Retiree Life Insurance Fund schedules on page 60, and the other postemployment benefits health plan schedule on page 61 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Evansville, Wisconsin's basic financial statements. The combining non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining non-major fund financial statements are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining non-major fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Johnson Block & Company, Inc.
_____, 2025

Draft

BASIC FINANCIAL STATEMENTS

City of Evansville, Wisconsin

**Statement of Net Position
December 31, 2024**

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Investments	\$ 10,687,740	\$ 2,013,950	\$ 12,701,690
Receivables	5,330,654	1,097,543	6,428,197
Internal Balances	(1,077,428)	1,077,428	-
Leases Receivable	-	114,020	114,020
Inventories	-	342,435	342,435
Other Assets	135,348	48,922	184,270
Restricted Assets:			
Cash and Investments	203,515	3,561,826	3,765,341
Capital Assets:			
Land and construction in progress	1,598,289	1,987,614	3,585,903
Other Capital Assets, net of depreciation	26,612,407	33,935,998	60,548,405
Net Capital Assets	<u>28,210,696</u>	<u>35,923,612</u>	<u>64,134,308</u>
Total Assets	<u>43,490,525</u>	<u>44,179,736</u>	<u>87,670,261</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	1,837,446	777,764	2,615,210
Deferred OPEB Outflows	<u>190,217</u>	<u>24,410</u>	<u>214,627</u>
Total Deferred Outflows of Resources	<u>2,027,663</u>	<u>802,174</u>	<u>2,829,837</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 45,518,188</u>	<u>\$ 44,981,910</u>	<u>\$ 90,500,098</u>
LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 896,562	\$ 777,428	\$ 1,673,990
Net Pension Liability	203,990	86,346	290,336
Grant Advance	370,711	-	370,711
OPEB Liability - Health Insurance	297,463	51,545	349,008
OPEB Liability - Life Insurance	142,707	47,645	190,352
Long-Term Liabilities:			
Due Within One Year:			
Bonds and Notes	1,541,859	1,534,473	3,076,332
Accrued Interest	272,647	94,078	366,725
Compensated Absences	84,095	13,553	97,648
Due in More Than One Year:			
Bonds and Notes, including premium	23,612,788	13,650,789	37,263,577
Compensated Absences	<u>527,534</u>	<u>120,097</u>	<u>647,631</u>
Total Liabilities	<u>27,950,356</u>	<u>16,375,954</u>	<u>44,326,310</u>
DEFERRED INFLOWS OF RESOURCES	<u>6,921,762</u>	<u>1,099,470</u>	<u>8,021,232</u>
NET POSITION			
Net Investment in Capital Assets	5,362,811	22,038,222	27,401,033
Restricted for:			
Special Revenue	123,982	-	123,982
Capital	-	1,196,860	1,196,860
Debt	-	991,759	991,759
Other Purposes	721,313	-	721,313
Unrestricted	<u>4,437,964</u>	<u>3,279,645</u>	<u>7,717,609</u>
Total Net Position	<u>10,646,070</u>	<u>27,506,486</u>	<u>38,152,556</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 45,518,188</u>	<u>\$ 44,981,910</u>	<u>\$ 90,500,098</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Activities
For the Year Ended December 31, 2024

Functions/Programs	Program Revenue				Net (Expense) Revenue and Changes in Net position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary government							
Governmental Activities:							
General Government	\$ 711,489	\$ 128,360	\$ -	\$ -	\$ (583,129)		\$ (583,129)
Public Safety	2,920,209	721,413	213,591	-	(1,985,205)		(1,985,205)
Public Works	2,807,086	729,571	639,861	8,614	(1,429,040)		(1,429,040)
Health and Human Services	201,923	66,613	-	-	(135,310)		(135,310)
Culture, Recreation, and Education	1,696,890	295,874	96,131	5,122	(1,299,763)		(1,299,763)
Conservation and Development	313,574	60,611	550	-	(252,413)		(252,413)
Interest on Long-term Debt	1,112,748	3,584	-	-	(1,109,164)		(1,109,164)
Capital Outlay	5,361	-	-	-	(5,361)		(5,361)
Total governmental activities	9,769,280	2,006,026	950,133	13,736	(6,799,385)		(6,799,385)
Business-type Activities:							
Electric and Water	9,279,020	9,517,573	-	109,982	-	\$ 348,535	348,535
Sewer	1,487,821	1,496,735	-	1,800	-	10,714	10,714
Total business-type activities	10,766,841	11,014,308	-	111,782	-	359,249	359,249
Total primary government	\$ 20,536,121	\$ 13,020,334	\$ 950,133	\$ 125,518	(6,799,385)	359,249	(6,440,136)
General revenues:							
Taxes:							
Property taxes, levied for general purposes					3,287,619	-	3,287,619
Property taxes, levied for debt service					1,440,475	-	1,440,475
Other taxes					14,119	-	14,119
Grants and contributions not restricted to specific programs					696,237	-	696,237
Unrestricted investment earnings					670,436	280,732	951,168
Miscellaneous					261,132	(115,736)	145,396
Transfers					410,818	(410,818)	-
Total general revenues and transfers					6,841,974	(245,822)	6,596,152
Change in net position					42,589	113,427	156,016
Net position - beginning of year					10,603,481	27,393,059	37,996,540
Net position - end of year					\$ 10,646,070	\$ 27,506,486	\$ 38,152,556

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Balance Sheet
Governmental Funds
December 31, 2024

	General Fund	Debt Service	Capital Projects	Stormwater	TIF 5	Non-Major Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	\$ 3,923,860	\$ 927,830	\$ 2,259,299	\$ 532,982	\$ 55,624	\$ 2,988,145	\$ 10,687,740
Receivables:							
Taxes	1,788,580	1,569,270	-	-	275,484	741,103	4,374,437
Special Assessments	326,696	343,508	-	-	-	-	670,204
Accounts	-	-	-	31,363	-	209,947	241,310
Other	44,703	-	-	-	-	-	44,703
Prepaid Expenses	122,757	-	-	452	-	12,139	135,348
Restricted Cash	-	-	88,246	115,268	-	-	203,514
Advances Receivable	8,374	-	-	-	-	-	8,374
Total Assets	<u>\$ 6,214,970</u>	<u>\$ 2,840,608</u>	<u>\$ 2,347,545</u>	<u>\$ 680,065</u>	<u>\$ 331,108</u>	<u>\$ 3,951,334</u>	<u>\$ 16,365,630</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts Payable	\$ 413,818	\$ 2,168	\$ 106,283	\$ 29,809	\$ 44	\$ 67,031	\$ 619,153
Accrued Liabilities	267,676	-	-	772	-	8,960	277,408
Due to Other Funds	-	-	-	-	-	41,216	41,216
Grant Advance	-	-	-	-	-	370,711	370,711
Advances Payable	-	-	-	-	1,044,586	-	1,044,586
Total Liabilities	<u>681,494</u>	<u>2,168</u>	<u>106,283</u>	<u>30,581</u>	<u>1,044,630</u>	<u>487,918</u>	<u>2,353,074</u>
Deferred Inflows of Resources	<u>2,533,241</u>	<u>2,185,133</u>	<u>-</u>	<u>-</u>	<u>331,107</u>	<u>1,028,219</u>	<u>6,077,700</u>
Fund Balances (Deficit)							
Nonspendable	358,450	-	-	452	-	12,139	371,041
Restricted	97,027	653,307	2,241,262	649,032	-	1,200,382	4,841,010
Committed	-	-	-	-	-	1,267,392	1,267,392
Unassigned (Deficit)	2,544,758	-	-	-	(1,044,629)	(44,716)	1,455,413
Total Fund Balances (Deficit)	<u>3,000,235</u>	<u>653,307</u>	<u>2,241,262</u>	<u>649,484</u>	<u>(1,044,629)</u>	<u>2,435,197</u>	<u>7,934,856</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	<u>\$ 6,214,970</u>	<u>\$ 2,840,608</u>	<u>\$ 2,347,545</u>	<u>\$ 680,065</u>	<u>\$ 331,108</u>	<u>\$ 3,951,334</u>	<u>\$ 16,365,630</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
December 31, 2024

Total fund balance, governmental funds	\$ 7,934,856
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	
	28,210,696
The net pension liability is not a current financial liability and is, therefore, not reported in the fund statements.	
	(203,990)
The OPEB liabilities are not current financial usages and are, therefore, not reported in the fund statements.	
	(440,170)
Pension and OPEB deferred outflows of resources and inflows of resources are actuarially determined. These items are reflected in the Statement of Net Position and are being amortized with pension and OPEB expense in the Statement of Activities. The deferred outflows of resources and inflows of resources are not financial resources and therefore are not reported in the fund statements.	
Deferred Outflows of Resources	2,027,663
Deferred Inflows of Resources	(1,282,185)
Special assessment receivables are fully accrued and recognized as revenue when the receivable is established for the governmental activities of the Statement of Net Position. They are reported as deferred inflows in the fund financial statements to the extent they are not available.	
	438,123
Some liabilities (such as Notes Payable, Long-term Compensated Absences, and Bonds Payable) are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	
Bonds and notes - due within one year	1,541,859
Bonds and notes - due in more than one year	23,612,788
Compensated absences - current	84,095
Compensated absences - non-current	527,534
Accrued interest	272,647
	<u>(26,038,923)</u>
Net Position of Governmental Activities in the Statement of Net Position	<u>\$ 10,646,070</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024

	General Fund	Debt Service	Capital Projects	Stormwater	TIF 5	Non-Major Funds	Total Governmental Funds
REVENUES							
Property Taxes	\$ 1,959,024	\$ 1,440,475	\$ -	\$ -	\$ 360,216	\$ 968,268	\$ 4,727,983
Other Taxes	3,448	-	-	-	-	10,819	14,267
Special Assessment Revenue	-	61,923	-	-	-	-	61,923
Intergovernmental	1,129,462	-	-	-	7,607	362,622	1,499,691
License and Permits	407,667	-	-	-	-	-	407,667
Fines, Forfeits and Penalties	71,183	-	-	-	-	-	71,183
Public Charges for Services	707,218	-	5,122	308,477	-	496,512	1,517,329
Interest Income	187,082	97,667	329,963	11,025	5,452	53,512	684,701
Miscellaneous Income	51,661	-	351,288	903	8,616	29,120	441,588
Total Revenues	<u>4,516,745</u>	<u>1,600,065</u>	<u>686,373</u>	<u>320,405</u>	<u>381,891</u>	<u>1,920,853</u>	<u>9,426,332</u>
EXPENDITURES							
Current:							
General Government	584,640	-	-	-	150	19,713	604,503
Public Safety	2,065,221	-	-	-	-	637,990	2,703,211
Public Works	1,170,245	-	-	90,799	-	-	1,261,044
Health and Human Services	33,910	-	-	-	-	188,793	222,703
Culture, Recreation, and Education	477,356	-	-	-	-	477,815	955,171
Conservation and Development	155,743	-	-	-	-	21,833	177,576
Capital Outlay	-	-	3,512,759	1,379,205	22,086	300,369	5,214,419
Debt Service:							
Principal Repayment	-	14,968,748	-	195,500	-	-	15,164,248
Interest Expense	-	912,265	-	115,786	-	-	1,028,051
Total Expenditures	<u>4,487,115</u>	<u>15,881,013</u>	<u>3,512,759</u>	<u>1,781,290</u>	<u>22,236</u>	<u>1,646,513</u>	<u>27,330,926</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>29,630</u>	<u>(14,280,948)</u>	<u>(2,826,386)</u>	<u>(1,460,885)</u>	<u>359,655</u>	<u>274,340</u>	<u>(17,904,594)</u>
OTHER FINANCING SOURCES (USES)							
Proceeds from Long-Term Debt	-	-	1,060,000	1,970,000	-	-	3,030,000
Debt Premium	-	-	75,905	-	-	-	75,905
Transfers In	410,818	420,154	-	44,555	-	-	875,527
Transfers Out	-	-	(62,067)	(18,837)	(147,190)	(192,060)	(420,154)
Total Other Financing Sources and Uses	<u>410,818</u>	<u>420,154</u>	<u>1,073,838</u>	<u>1,995,718</u>	<u>(147,190)</u>	<u>(192,060)</u>	<u>3,561,278</u>
Net Change in Fund Balances	440,448	(13,860,794)	(1,752,548)	534,833	212,465	82,280	(14,343,316)
Fund Balances (Deficits) - Beginning of year	2,559,787	14,514,101	3,993,810	-	(1,257,094)	2,467,568	22,278,172
Change within financial reporting entity (non-major to major)	-	-	-	114,651	-	(114,651)	-
Fund Balances (Deficits) - Beginning of year, as restated	2,559,787	14,514,101	3,993,810	114,651	(1,257,094)	2,352,917	22,278,172
Fund Balances (Deficits) - End of year	<u>\$ 3,000,235</u>	<u>\$ 653,307</u>	<u>\$ 2,241,262</u>	<u>\$ 649,484</u>	<u>\$ (1,044,629)</u>	<u>\$ 2,435,197</u>	<u>\$ 7,934,856</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended December 31, 2024**

Net change in fund balances - total governmental funds: \$ (14,343,316)

Amounts reported for Governmental Activities in the Statement of Activities are different because:

The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.

Capital outlay reported in governmental fund statements	4,182,574
Loss on disposal	(43,768)
Depreciation expenses reported in the Statement of Activities	(1,509,284)

Amount by which capital outlays are greater (less) than depreciation in the current period. 2,629,522

Compensated absences are reported in the governmental funds as an expenditure when paid, but are reported as a liability in long-term debt in the Statement of Net Position when incurred.

Amount by which the compensated absences liability increased (239,982)

Governmental funds report note and bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds.

Debt proceeds for the year	(3,030,000)
Debt premium	(120,460)
The amount of long-term debt principal payments in the current year is:	15,164,248

In governmental funds, interest payments on outstanding debt are reported as an expenditure when paid. In the Statement of Activities, interest is reported as incurred.

Interest accrual change (102,257)

In governmental funds, revenues are reported when measurable and available. In the Statements of Activities, revenue is reported when earned.

Special assessments revenue accrued in current year on government-wide statements 18,488

Pension and OPEB expenses reported in the governmental funds represent current year required contributions into the defined benefit pension and OPEB plans. Pension and OPEB expenses in the Statement of Activities are actuarially determined by the defined benefit pension and OPEB plans as the difference between the net pension asset/liability and OPEB liability from the prior year to the current year, with some adjustments.

66,346

Change in Net Position of governmental activities	\$ 42,589
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See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Net Position
Proprietary Funds
December 31, 2024

	Enterprise Funds		
	Electric and Water	Sewer	Total
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 243,104	\$ 1,770,846	\$ 2,013,950
Receivables			
Special Assessments	1,788	-	1,788
Accounts	931,830	161,309	1,093,139
Other	2,616	-	2,616
Due from Other Funds	57,494	41,216	98,710
Short-Term Lease Receivable	16,386	-	16,386
Inventories	342,435	-	342,435
Prepaid Expenses	26,641	5,457	32,098
Total Current Assets	1,622,294	1,978,828	3,601,122
Restricted Assets:			
Restricted Cash and Cash Equivalents	1,187,074	2,374,752	3,561,826
Total Restricted Assets	1,187,074	2,374,752	3,561,826
Capital Assets:			
Land and Improvements	44,118	94,914	139,032
Construction Work in Progress	1,260,980	587,602	1,848,582
Other Capital Assets	36,781,178	23,337,479	60,118,657
Less Accumulated Depreciation	(17,729,906)	(8,452,753)	(26,182,659)
Net Capital Assets	20,356,370	15,567,242	35,923,612
Noncurrent Assets:			
Advances Receivable	943,799	92,413	1,036,212
Unamortized Debt Discount	13,741	-	13,741
Long-Term Lease Receivable	97,634	-	97,634
Other Deferred Debits	3,083	-	3,083
Total Noncurrent Assets	1,058,257	92,413	1,150,670
Total Assets	24,223,995	20,013,235	44,237,230
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	637,850	139,914	777,764
Deferred OPEB Outflows	20,470	3,940	24,410
Total Deferred Outflows of Resources	658,320	143,854	802,174
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 24,882,315	\$ 20,157,089	\$ 45,039,404

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Net Position
Proprietary Funds
December 31, 2024

	Enterprise Funds		
	Electric and Water	Sewer	Total
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 694,125	\$ 52,233	\$ 746,358
Accrued Liabilities	27,317	3,753	31,070
Accrued Interest Payable	27,514	66,564	94,078
Due to Other Funds	-	57,494	57,494
Compensated Absences	13,553	-	13,553
Bonds and Notes Payable	890,367	644,106	1,534,473
Total Current Liabilities	<u>1,652,876</u>	<u>824,150</u>	<u>2,477,026</u>
Non-Current Liabilities:			
Long-Term Debt			
Bond Premium	29,608	72,874	102,482
Bonds and Notes Payable	5,405,000	8,143,307	13,548,307
Total Long-Term Debt	<u>5,434,608</u>	<u>8,216,181</u>	<u>13,650,789</u>
Other Liabilities			
Compensated Absences	120,097	-	120,097
OPEB Liability - Health Insurance	30,770	20,775	51,545
OPEB Liability - Life Insurance	39,955	7,690	47,645
Net Pension Liability	70,813	15,533	86,346
Total Other Liabilities	<u>261,635</u>	<u>43,998</u>	<u>305,633</u>
Total Non-Current Liabilities	<u>5,696,243</u>	<u>8,260,179</u>	<u>13,956,422</u>
Total Liabilities	<u>7,349,119</u>	<u>9,084,329</u>	<u>16,433,448</u>
DEFERRED INFLOWS OF RESOURCES	<u>1,011,420</u>	<u>88,050</u>	<u>1,099,470</u>
NET POSITION			
Net Investment in Capital Assets	14,637,782	7,400,440	22,038,222
Restricted for Capital	-	1,196,860	1,196,860
Restricted for Debt	580,665	411,094	991,759
Unrestricted	1,303,329	1,976,316	3,279,645
Total Net Position	<u>16,521,776</u>	<u>10,984,710</u>	<u>27,506,486</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u>\$ 24,882,315</u>	<u>\$ 20,157,089</u>	<u>\$ 45,039,404</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

**Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2024**

	Enterprise Funds		
	Electric and Water	Sewer	Total
OPERATING REVENUES			
Charges for Services	\$ 9,417,609	\$ 1,492,061	\$ 10,909,670
Other Operating Revenues	99,964	4,674	104,638
Total Operating Revenues	<u>9,517,573</u>	<u>1,496,735</u>	<u>11,014,308</u>
OPERATING EXPENSES			
Operation and Maintenance	8,125,752	703,046	8,828,798
Depreciation	984,486	567,804	1,552,290
Total Operating Expenses	<u>9,110,238</u>	<u>1,270,850</u>	<u>10,381,088</u>
Operating Income (Loss)	<u>407,335</u>	<u>225,885</u>	<u>633,220</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest and Investment Revenue	132,195	148,537	280,732
Miscellaneous Non-Operating Revenue	21,935	520	22,455
Interest Expense	(168,782)	(216,971)	(385,753)
Net Amortization Revenue (Expense)	<u>(21,556)</u>	<u>(116,635)</u>	<u>(138,191)</u>
Total Non-Operating Revenue (Expenses)	<u>(36,208)</u>	<u>(184,549)</u>	<u>(220,757)</u>
Income (Loss) Before Contributions and Transfers	371,127	41,336	412,463
Capital Contributions	109,982	1,800	111,782
Transfers Out	<u>(410,818)</u>	<u>-</u>	<u>(410,818)</u>
Change in Net Position	70,291	43,136	113,427
Total Net Position - Beginning of year	16,451,485	10,941,574	27,393,059
Total Net Position - End of year	<u>\$ 16,521,776</u>	<u>\$ 10,984,710</u>	<u>\$ 27,506,486</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024**

	Enterprise Funds		
	Electric and Water	Sewer	Total
<u>Cash Flows From Operating Activities:</u>			
Receipts from customers	\$ 10,297,937	\$ 1,335,426	\$ 11,633,363
Payments to suppliers	(6,749,108)	(609,130)	(7,358,238)
Payments to employees	(1,495,927)	(6,600)	(1,502,527)
Taxes paid	(410,818)	-	(410,818)
Net cash provided (used) by operating activities	<u>1,642,084</u>	<u>719,696</u>	<u>2,361,780</u>
<u>Cash Flows From Capital and Related</u>			
<u>Financing Activities:</u>			
Acquisition and construction of plant assets	(1,814,357)	(607,326)	(2,421,683)
Proceeds from long-term debt	-	1,800,000	1,800,000
Principal payments on long-term debt	(975,440)	(638,558)	(1,613,998)
Deferred charges	100	(116,635)	(116,535)
Interest and fiscal charges	(179,446)	(132,623)	(312,069)
Connection fees	-	1,800	1,800
Contributions for plant	<u>237,441</u>	<u>-</u>	<u>237,441</u>
Net cash provided (used) for capital and related financing activities	<u>(2,731,702)</u>	<u>306,658</u>	<u>(2,425,044)</u>
<u>Cash Flows From Investing Activities:</u>			
Interest on investments	<u>132,195</u>	<u>148,537</u>	<u>280,732</u>
Net cash provided (used) for investing activities	<u>132,195</u>	<u>148,537</u>	<u>280,732</u>
Net increase (decrease) in cash and equivalents	(957,423)	1,174,891	217,468
Cash and cash equivalents - beginning of year	<u>2,387,601</u>	<u>2,970,707</u>	<u>5,358,308</u>
Cash and cash equivalents - end of year	<u><u>\$ 1,430,178</u></u>	<u><u>\$ 4,145,598</u></u>	<u><u>\$ 5,575,776</u></u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2024

	Tax Custodial Fund
ASSETS	
Cash and Cash Equivalents	\$ 1,475,962
Receivables:	
Taxes Receivable	7,310,652
Total Assets	<u>\$ 8,786,614</u>
LIABILITIES	
Due to Other Governments	\$ 8,786,614
Total Liabilities	<u>\$ 8,786,614</u>

Draft

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2024

	<u>Tax Custodial Fund</u>
ADDITIONS	
Property tax collections for other governments	\$ 6,230,486
Total additions	<u>6,230,486</u>
DEDUCTIONS	
Payments of taxes to other governments	<u>6,230,486</u>
Total deductions	<u>6,230,486</u>
Net increase (decrease) in fiduciary net position	-
Total Net Position - Beginning of year	-
Total Net Position - End of year	<u>\$ -</u>

Draft

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of Evansville, Wisconsin conform to U.S. generally accepted accounting principles as applicable to governmental units.

A. REPORTING ENTITY

This report includes all of the funds of the City of Evansville. The reporting entity for the City consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

The Evansville Housing Authority

Management of the City has determined that the Housing Authority of the City of Evansville is excluded as a component unit. The Housing Authority is a legally separate organization and appointments to the board of the Housing Authority are approved by the City Council; however, since the City cannot impose its will on the Housing Authority and there is no material financial benefit or burden on the City, the Housing Authority does not meet the criteria for inclusion in the reporting entity. The Authority issues separate financial statements. Financial statements of the Authority can be obtained by contacting the Housing Authority.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

"Government-wide" financial statements are basic financial statements required for all governmental units. The statement of net position and the statement of activities are the two required statements. Both statements are prepared on the full accrual basis. In accordance with accounting standards for governmental units, the city uses the modified accrual basis of accounting for certain funds. The modified accrual basis of accounting is the appropriate basis of accounting for governmental activity fund financial statements.

In addition, all funds in the fund financial statements are reported as business-type activities, governmental activities or fiduciary funds. The definitions for these types of activities are discussed in other portions of Note I.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Finally, all non-fiduciary funds are further classified as major or non-major funds. In reporting financial condition and results of operations for governmental units, accounting standards concentrates on major funds versus non-major funds.

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The City does not allocate indirect expenses to functions in the statement of activities. Program revenues included 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into individual funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets and deferred outflows of resources, liabilities and deferred inflows of resources, net position/fund equity, revenues, and expenditure/expenses.

Funds are organized as major funds or non-major funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets and deferred outflows of resources, liabilities and deferred inflows and outflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type and
- b. Total assets and deferred outflows of resources, liabilities and deferred inflows and outflows, revenues or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or proprietary fund that the City believes is particularly important to financial statement users may be reported as a major fund.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Fund Financial Statements (Continued)

The City reports the following major governmental funds:

Major Governmental

General Fund – accounts for the City’s primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund – accounts for resources accumulated and payments made for principal and interest on long-term debt other than TID or enterprise debt.

Capital Projects Fund – accounts for proceeds of specific capital improvements that are legally restricted to expenditures for specific purposes.

Stormwater Fund – special revenue fund that accounts for the proceeds of stormwater fees that are legally restricted for expenditure.

Tax Increment Financing District #5 – accounts for proceeds from long-term borrowings and other resources to be used for capital improvement projects in the TIF boundaries.

The City reports the following enterprise funds:

Enterprise Funds

Electric and Water Utility – accounts for the operations of the electric and water system. (Major)

Sewer Utility – accounts for the operations of the sewer system. (Major)

The City reports the following non-major governmental funds:

Non-Major Governmental Funds

Special Revenue Funds – used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

- Emergency Medical Services Fund
- Eager Free Public Library Fund
- Cemetery Fund
- Tourism Commission Fund
- Revolving Housing Loan Fund
- K9
- ARPA

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Fund Financial Statements (Continued)

Capital Projects Funds – used to account for the proceeds of specific capital improvement projects that are legally restricted to expenditures for specific purposes.

Capital Projects Levy

TIF #6

TIF #7

TIF #8

TIF #9

TIF #10

Fiduciary funds consist of pension (and other employee benefit) trust funds, private-purpose trust funds, investment trust funds, and custodial funds. Fiduciary funds should be used only to report resources held for individuals, private organizations, or other governments. A fund is presented as a fiduciary fund when all of the following criteria are met: a) The government *controls* the assets that finance the activity, b) Assets are *not* generated from the *government's own-source revenues* or from government-mandated or voluntary nonexchange transactions, c) Assets are administered through a *qualifying trust* or the government does *not* have *administrative involvement* and the assets are *not* generated from the *government's delivery of goods or services* to the beneficiaries, *or* the assets are for the benefit of *entities that are not part of the government's reporting entity*.

The City reports the following fiduciary fund:

Custodial Funds - used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. The City accounts for tax collections payable to overlying taxing jurisdictions in a custodial fund.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Measurement focus refers to what is being measured, basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and deferred outflows of resources, and liabilities and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Grants and similar items are recognized as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

Government-Wide Financial Statements (Continued)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water, electric, stormwater and sewer utilities and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. "Measurable" means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the City is entitled to the resources and the amounts are available. Amounts owed to the City, which are not available, are recorded as receivables and deferred inflows of resources. Amounts received prior to the entitlement period are also recorded as deferred inflows of resources.

Special assessments are recognized as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred inflows of resources. Delinquent special assessments being held for collection by the county are reported as receivables and nonspendable fund balance.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments, and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The City reports deferred inflows of resources on its governmental funds balance sheet. Deferred inflows of resources arise from taxes levied in the current year, which are for subsequent year's operations. For governmental fund financial statements, deferred inflows of resources arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred inflows of resources also arise when resources are received before the City has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the deferred inflow of resources is removed from the balance sheet and revenue is recognized.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

Fund Financial Statements (Continued)

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary funds' principal ongoing operations. The principal operating revenues of the water, electric, and sewer utilities are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS, AND NET POSITION OR EQUITY

1. Deposits and Investments

The City has pooled the cash resources of its funds in order to maximize investment opportunities. Each fund's portion of total cash and investments is reported as cash and cash equivalents/investments by the City's individual major funds, and in the aggregate for non-major and custodial funds.

For purposes of the statement of cash flows, the City considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances.

See footnote III A for additional information.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,
AND NET POSITION OR EQUITY (Continued)**

2. Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the City, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying custodial fund statement of net position.

Property tax calendar – 2024 tax roll:

Lien date and levy date	December 2024
Tax bills mailed	December 2024
Payment in full, or	January 31, 2025
First installment due	January 31, 2025
Second installment due	July 31, 2025

Accounts receivable have been shown net of an allowance for uncollectible accounts. Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible utility accounts receivable has been made for the water, electric and sewer utilities because they have the right by law to place delinquent bills on the tax roll.

A provision for uncollectible ambulance accounts receivable of \$52,500 has been made.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as “due to and from other funds”. Long-term interfund loans (noncurrent portion) are reported as “advances from and to other funds”. Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

3. Inventories and Prepaid Items

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction and for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average, and charged to construction, operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS, AND NET POSITION OR EQUITY (Continued)

4. Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position. The City had the following restricted cash accounts:

<u>Purpose</u>	<u>Capital Projects</u>	<u>Stormwater</u>	<u>Electric & Water</u>	<u>Sewer</u>
Debt reserve/redemption	\$ 88,246	\$ 115,268	\$ 1,187,074	\$ 1,177,892
Replacement fund	-	-	-	1,196,860
	<u>\$ 88,246</u>	<u>\$ 115,268</u>	<u>\$ 1,187,074</u>	<u>\$ 2,374,752</u>

5. Capital Assets

Government-Wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and \$5,000 for infrastructure assets, and an estimated useful life in excess of 1 year for general capital assets and infrastructure assets. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated fixed assets are recorded at their estimated fair value at the date of donation.

Prior to January 2004, infrastructure assets of governmental funds were not capitalized. After January 1, 2024, governmental units are required to account for all capital assets, including infrastructure, in the government-wide statements prospectively from the date of implementation. Retroactive reporting of all major general infrastructure assets is not required. The City has not retroactively reported all infrastructure acquired by its governmental fund types. The infrastructure reported only includes additions since January 1, 2004.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,
AND NET POSITION OR EQUITY (Continued)**

5. Capital Assets (Continued)

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. There was no interest required to be capitalized during the current year. The cost of renewals and betterments relating to retirement units are added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	20-50 Years
Improvements	10-50 Years
Machinery and Equipment	3-50 Years
Infrastructure	25-50 Years
Water Utility	6.67-150 Years
Electric Utility	6.67-40 Years
Sewer Utility	5-100 Years

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,
AND NET POSITION OR EQUITY (Continued)**

6. Compensated Absences

Under terms of employment, City employees are granted sick leave and vacations in varying amounts. Benefits considered more likely than not to be used or settled at termination are recognized in the financial statements.

Amounts of accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as liabilities in the Statement of Net Position. A liability is also recorded for accumulating rights to receive sick pay benefits for the portion more likely than not to be used by employees. Additionally, a liability is recognized for that portion of accumulating sick leave benefits that it is estimated will more likely than not be paid upon termination. The City accrues salary-related payments associated with payments of compensated absences.

The balance in compensated absences is as follows:

	Governmental	Business-type
Compensated time-off liability	\$ 5,173	\$ 2,456
Year-end excess sick hours liability	14,758	2,077
Accumulated sick leave	527,534	120,097
Vacation and holiday liability	64,164	9,020
	<u>\$ 611,629</u>	<u>\$ 133,650</u>

City employees earn sick leave at various rates depending on the union or nonunion contracts. Employees can accumulate sick leave as follows:

Police	1,080 hours
DPW, Water & Light, Clerical	720 hours
Library	720 hours

One-half the accumulation in excess of 1,080 or 720 hours may be payable in cash at the end of each year or paid for health insurance in retirement at the option of the employee. Sick leave is payable upon termination at their current pay rate times one-half the accumulated sick days up to a maximum number of hours listed above.

7. Long-Term Debt

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bond payable, and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,
AND NET POSITION OR EQUITY (Continued)**

8. Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred. There were no significant claims or judgments at year-end.

9. Deferred Outflows and Inflows of Resources

Deferred outflow of resources represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

Deferred inflow of resources represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

10. Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets”.

When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources as they are needed.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,
AND NET POSITION OR EQUITY (Continued)**

10. Equity Classifications (Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance. In the fund financial statements, governmental fund balance is presented in five possible categories:

Nonspendable – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.

Restricted – resources with constraints placed on the use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed – resources which are subject to limitation the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

Assigned – resources neither restricted nor committed for which a government has a stated intended use as established by the City Council or a body or official to which the City Council has delegated the authority to assign amounts for specific purposes.

Unassigned – resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

When restricted and other fund balance resources are available for use, it is the City's policy to use restricted resources first, followed by committed, assigned and unassigned amounts respectively.

11. Pensions

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflow of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,
AND NET POSITION OR EQUITY (Continued)**

12. Other Postemployment Benefits

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) and Health Plan has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net other postemployment benefits (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense (revenue). Information about the fiduciary net position of the LRLIF and Health Plan and additions to/deductions from LRLIF's and Health Plan fiduciary net position have been determined on the same basis as they are reported by the LRLIF and Health Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

E. UTILITY RATES AND USER CHARGES

The City of Evansville Sewer and Stormwater Utilities user charges are regulated and established by the City Council. The City of Evansville Electric and Water Utilities operate under service rules, which are established by the Public Service Commission of Wisconsin. Rates charged are regulated by the Public Service Commission. Billings are made to customers on a monthly basis for water, electric, stormwater and sewer service.

F. INCOME TAXES

The City of Evansville Utilities are municipal utilities. Municipal utilities are exempt from income taxes and therefore no income tax liability is recorded.

G. CHANGES IN ACCOUNTING PRINCIPALES

Effective January 1, 2024, the City adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*. GASB 100 was issued to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The City had a change in major funds between December 31, 2023 and December 31, 2024.

Effective January 1, 2024, the City adopted GASB Statement No. 101, *Compensated Absences*. GASB 101 was issued to provide guidance on the accounting and financial reporting for compensated absences. The City's calculation of the compensated absences liability did not change as a result of implementing this standard.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

NOTE II – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. LIMITATIONS ON THE CITY TAX LEVY

As part of Wisconsin's Act 25 (2005), legislation was passed that limits the City's future tax levies. In 2008 this legislation was amended and extended. Generally, the City is limited to its prior tax levy dollar amount (excluding TIF districts), increased by the percentage change in the City's equalized value due to new construction. Changes in debt service from one year to the next are generally exempt from this limit.

B. TAX INCREMENTAL FINANCING DISTRICTS

The City has five Tax Incremental Districts (TID). The transactions of the Districts are shown in the Capital Projects Funds. TIDs are authorized by Section 66.1105 of the Wisconsin Statutes. It is a method by which the City can recover its project costs in designated districts of the City. Those costs are recovered through tax increments, which are placed on the tax rolls.

NOTE III – DETAILED NOTES ON ALL FUNDS

A. CASH AND CASH EQUIVALENTS/INVESTMENTS

As previously discussed, cash for City funds is pooled for investment purposes. At December 31, 2024, the cash and investments consist of the following:

Petty cash/cash on hand	\$ 1,828
Deposits with financial institutions	17,394,713
Wisconsin Local Government Investment Pool	184,703
RESCO stock certificates	183,982
Library investments	177,767
	<u>\$ 17,942,993</u>

Cash and investments as of December 31, 2024 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	\$ 12,701,690
Restricted cash and investments	3,765,341
Fiduciary Funds:	
Cash and investments	1,475,962
	<u>\$ 17,942,993</u>

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)

Investments Authorized by Wisconsin Statutes

Investment of City funds is restricted by State statutes. Available investments are limited to:

- (1) Deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this State if the time deposits mature in not more than three years;
- (2) Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government;
- (3) Bonds or securities of any county, drainage district, technical college district, village, city, town, or school district of this State;
- (4) Any security which matures or which may be tendered for purchase at the option of the holder within not more than seven years of the date on which it is acquired, if that security has a rating which is the highest or second highest rating category assigned by Standard & Poor's Corporation, Moody's investor service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating;
- (5) Bonds or securities issued under the authority of the municipality;
- (6) The local government pooled-investment fund as established under Section 25.50 of the Wisconsin Statutes.
- (7) Agreements in which a public depository agrees to repay funds advanced to it by the City plus interest, if the agreement is secured by bonds or securities issued or guaranteed as to principal and interest by the federal government.
- (8) Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- (9) Repurchase agreements with public depositories, with certain conditions.
- (10) Bonds issued by the University of Wisconsin Hospital and Clinics Authority or the Wisconsin Aerospace Authority.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater sensitivity its fair value has to changes in market interest rates. The City's policy is that the City will not directly invest in securities maturing more than five years from purchase unless matched to a specific cash flow. As of December 31, 2024, the City has \$184,703 invested in the Local Government Investment Pool (LGIP) which has an average maturity of 9 days.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The City has no investment policy that would further limit its investments choices. As of December 31, 2024, the City's investment in the Wisconsin Local Government Investment Pool was not rated. Additionally, the U.S. Treasury investment funds have an AAA rating from Moody's Investor Services.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. All investments are valued at amortized cost by the SIF for purposes of calculating earnings to each participant. Specifically, the SIF distributes income to pool participants monthly, based on their average daily share balance. Distributions include interest income based on stated rates (both paid and accrued), amortization of discounts and premiums on a straight-line basis, realized investment gains and losses calculated on an amortized cost basis, and investment expenses. This method does not distribute to participants any unrealized gains or losses generated by the pool's investments. Detailed information about the SIF is available in separately issued financial statements available at <https://doa.wi.gov/Pages/StateFinances/LGIP.aspx>. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2024, the fair value of the City's share of the LGIP's assets was substantially equal to the amount reported above. Information on derivatives was not available to the City.

SWIB may invest in obligations of the U.S. Treasury and its agencies, Commercial Paper, Bank Time Deposits/Certificates of Deposit, Bankers' Acceptances, Asset Backed Securities and Repurchase Agreements secured by the U.S. Government or its agencies and other instruments authorized under State Investment Fund investment guidelines.

Investment allocation in the LGIP as of December 31, 2024 was: 97% in U.S. Government Securities and 3% in Certificates of Deposit, Commercial Paper and Time Deposits. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the City would not be able to recover the value of its investment of collateral securities that are in the possession of another party. The City's investment policy requires collateralization on all demand deposits as well as certificates of deposit and repurchase agreements.

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for demand deposit accounts and \$250,000 for time and savings deposit accounts. Bank accounts and the local government investment pool are also insured by the State Deposit Guarantee Fund in the amount of \$1,000,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may be significant to individual organizations. The City also has deposits at one of the financial institutions that are invested in separate financial institutions under the FDIC insurance level. These totaled \$0.

As of December 31, 2024, the City's deposits with financial institutions in excess of federal depository insurance limits were exposed to custodial credit risk as follows:

Uninsured and collateralized by letter of credit	\$ 19,500,000
Uninsured and uncollateralized	-
Total	<u>\$ 19,500,000</u>

Fair Value Measurement

Financial assets required to be measured on a recurring basis are classified under a three-tier hierarchy for fair value investments. Fair value is the amount that would be received to sell an asset, or paid to settle a liability, in an orderly transaction between market participants at the measurements date.

The City uses the following hierarchical disclosure framework:

Level 1 – Measurement based upon quoted prices for identical assets in an active market as of the reporting date.

Level 2 – Measurement based upon marketplace inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in inactive markets, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Measurement based on the City's assumptions about a hypothetical marketplace because observable market inputs are not available as of the reporting date.

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024

A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)

Fair Value Measurement (continued)

The City uses appropriate valuation techniques based on the available inputs to measure the fair values of its assets and liabilities. When available, the City measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs have the lowest priority.

Assets at Fair Value as of December 31, 2024				
	Fair Value	Level 1	Level 2	Level 3
Exchange Traded Products	\$ 265,637	\$ 265,637	\$ -	\$ -
US Treasury Investments	-	-	-	-
	<u>\$ 265,637</u>	<u>\$ 265,637</u>	<u>\$ -</u>	<u>\$ -</u>

B. CAPITAL ASSETS

Capital asset activity in the governmental activities for the year ended December 31, 2024 was as follows:

	Balance 01/01/24	Additions	Retirements	Balance 12/31/24
Governmental Activities				
Non-Depreciable Capital Assets:				
Land	\$ 727,411	\$ 71,000	\$ -	\$ 798,411
Infrastructure CWIP	12,377,496	3,251,058	(14,828,676)	799,878
Total Non-Depreciable Capital Assets	<u>13,104,907</u>	<u>3,322,058</u>	<u>(14,828,676)</u>	<u>1,598,289</u>
Capital Assets being Depreciated				
Land Improvements	3,147,421	4,655,154	(57,171)	7,745,404
Buildings and Structures	7,141,748	10,173,522	(297,920)	17,017,350
Equipment	4,516,434	809,778	(224,235)	5,101,977
Infrastructure	9,664,370	50,738	-	9,715,108
Total Capital Assets being Depreciated	<u>24,469,973</u>	<u>15,689,192</u>	<u>(579,326)</u>	<u>39,579,839</u>
Total Capital Assets	37,574,880	19,011,250	(15,408,002)	41,178,128
Less Accumulated Depreciation	<u>(11,993,706)</u>	<u>(1,509,284)</u>	<u>535,558</u>	<u>(12,967,432)</u>
Capital Assets Net of Depreciation	<u>\$ 25,581,174</u>	<u>\$ 17,501,966</u>	<u>\$ (14,872,444)</u>	<u>\$ 28,210,696</u>

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024

B. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions as follows:

Governmental Activities

General Government	\$ 41,797
Public Safety	122,185
Public Works	537,031
Health and Human Services	5,303
Stormwater	174,809
Culture, Recreation and Education	628,159
Total Governmental Activities Depreciation Expense	<u>\$ 1,509,284</u>

Capital asset activity in the business-type activities for the year ended December 31, 2024 was as follows:

	Balance 01/01/24	Additions	Retirements	Balance 12/31/24
Electric and Water				
Non-Depreciable Capital Assets:				
Land	\$ 76,448	\$ -	\$ -	\$ 76,448
Construction in progress	852,385	828,730	(420,135)	1,260,980
Total Non-Depreciable Capital Assets	<u>928,833</u>	<u>828,730</u>	<u>(420,135)</u>	<u>1,337,428</u>
Capital Assets being Depreciated				
Buildings and structures	1,173,378	18,140	(10,170)	1,181,348
Equipment	2,194,579	160,728	(24,900)	2,330,407
Infrastructure	31,970,970	1,268,623	(2,500)	33,237,093
Total Capital Assets being Depreciated	<u>35,338,927</u>	<u>1,447,491</u>	<u>(37,570)</u>	<u>36,748,848</u>
Total Capital Assets	36,267,760	2,276,221	(457,705)	38,086,276
Less Accumulated Depreciation	(16,754,705)	(1,012,771)	37,570	(17,729,906)
Capital Assets Net of Depreciation	<u>\$ 19,513,055</u>	<u>\$ 1,263,450</u>	<u>\$ (420,135)</u>	<u>\$ 20,356,370</u>
Sewer				
Non-Depreciable Capital Assets:				
Land	\$ 94,914	\$ -	\$ -	\$ 94,914
Construction in progress	-	587,602	-	587,602
Total Non-Depreciable Capital Assets	<u>94,914</u>	<u>587,602</u>	<u>-</u>	<u>682,516</u>
Capital Assets being Depreciated				
Buildings and structures	8,030,949	-	-	8,030,949
Equipment	5,745,808	15,000	(8,900)	5,751,908
Infrastructure	9,549,898	4,724	-	9,554,622
Total Capital Assets being Depreciated	<u>23,326,655</u>	<u>19,724</u>	<u>(8,900)</u>	<u>23,337,479</u>
Total Capital Assets	23,421,569	607,326	(8,900)	24,019,995
Less Accumulated Depreciation	(7,922,134)	(539,519)	8,900	(8,452,753)
Capital Assets Net of Depreciation	<u>\$ 15,499,435</u>	<u>\$ 67,807</u>	<u>\$ -</u>	<u>\$ 15,567,242</u>

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024

B. CAPITAL ASSETS (Continued)

	Balance 01/01/24	Additions	Retirements	Balance 12/31/24
Business-Type Activities				
Non-Depreciable Capital Assets:				
Land	\$ 171,362	\$ -	\$ -	\$ 171,362
Construction in progress	852,385	1,416,332	(420,135)	1,848,582
Total Non-Depreciable Capital Assets	<u>1,023,747</u>	<u>1,416,332</u>	<u>(420,135)</u>	<u>2,019,944</u>
Capital Assets being Depreciated				
Buildings and structures	9,204,327	18,140	(10,170)	9,212,297
Equipment	7,940,387	175,728	(33,800)	8,082,315
Infrastructure	41,520,868	1,273,347	(2,500)	42,791,715
Total Capital Assets being Depreciated	<u>58,665,582</u>	<u>1,467,215</u>	<u>(46,470)</u>	<u>60,086,327</u>
Total Capital Assets	59,689,329	2,883,547	(466,605)	62,106,271
Less Accumulated Depreciation	(24,676,839)	(1,552,290)	46,470	(26,182,659)
Capital Assets Net of Depreciation	<u>\$ 35,012,490</u>	<u>\$ 1,331,257</u>	<u>\$ (420,135)</u>	<u>\$ 35,923,612</u>

Depreciation expense was charged to functions as follows:

Business-Type Activities	
Water	\$ 285,862
Electric	698,624
Sewer	567,804
Total Business-Type Activities Depreciation Expense	<u>\$ 1,552,290</u>

C. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Interfund Receivables and Payables			
Receivable Fund	Payable Fund	Amount	Purpose
Sewer	TIF 9	\$ 41,216	Cash Flow
Subtotal fund financial statements		<u>\$ 41,216</u>	

The principal purpose of these interfunds is due to pooled cash between the governmental funds. In addition, the general fund collects delinquent utility charges that the utilities have placed on the current tax roll. All remaining balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payment between funds are made.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

C. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (Continued)

The City has the following interfund advances outstanding:

		<u>Advances</u>	
<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General	TIF 5	\$ 8,374	Capital
Electric and water	TIF 5	943,799	Capital
Sewer	TIF 5	92,413	Capital
Subtotal fund financial statements		<u>\$ 1,044,586</u>	
Total interfund receivables		\$ 41,216	
Total interfund advances		1,044,586	
less interfund eliminations		(8,374)	
Internal balances		<u>\$ 1,077,428</u>	

None of the TIF advances are set up for repayment. The City passed a resolution stating interest rates on TIF advances will be 0%. No interest rates exist on the other advances. The advances to the TIF district are anticipated to be repaid from future tax increments.

For the statement of net position, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated. The following is a schedule of interfund transfers:

<u>Transferred to</u>	<u>Transferred from</u>	<u>Amount</u>	<u>Purpose</u>
General	Electric and Water	\$ 410,818	Tax equivalent
Debt service	TIF 5	147,190	Debt payments
Debt service	TIF 6	74,648	Debt payments
Debt service	TIF 7	64,500	Debt payments
Debt service	TIF 8	52,913	Debt payments
Subtotal fund statements		<u>750,069</u>	
less inter-fund eliminations		<u>(339,251)</u>	
Total per government-wide statements		<u>\$ 410,818</u>	

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024

D. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2024 was as follows:

	Balance 1/1/24	Issued	Retired	Balance 12/31/24
Governmental Activities				
Direct Borrowings and Direct Placements	\$ 14,310,935	\$ -	\$ (14,073,748)	\$ 237,187
Other Notes and Bonds	22,857,500	3,030,000	(1,090,500)	24,797,000
Total Notes and Bonds	<u>37,168,435</u>	<u>3,030,000</u>	<u>(15,164,248)</u>	<u>25,034,187</u>
Bond Premium	-	120,460	-	120,460
Compensated Absences	<u>371,648</u>	<u>239,981</u>	<u>-</u>	<u>611,629</u>
Total Governmental Long-Term Debt	<u>\$ 37,540,083</u>	<u>\$ 3,390,441</u>	<u>\$ (15,164,248)</u>	<u>\$ 25,766,276</u>
	Balance 1/1/24	Issued	Retired	Balance 12/31/24
Business-Type Activities				
Direct Borrowings and Direct Placements	\$ 4,421,278	\$ -	\$ (488,497)	\$ 3,932,781
Other Notes and Bonds	10,475,500	1,800,000	(1,125,500)	11,150,000
Total Notes and Bonds	<u>14,896,778</u>	<u>1,800,000</u>	<u>(1,613,997)</u>	<u>15,082,781</u>
Bond Premium	53,296	51,992	(2,807)	102,481
Compensated Absences	<u>57,077</u>	<u>76,573</u>	<u>-</u>	<u>133,650</u>
Total Business-Type Long-Term Debt	<u>\$ 15,007,151</u>	<u>\$ 1,928,565</u>	<u>\$ (1,616,804)</u>	<u>\$ 15,318,912</u>

The change in compensated absences liability is presented as a net change.

General Obligation Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the City. Notes and bonds in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024

D. LONG-TERM OBLIGATIONS (Continued)

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed five percent of the equalized value of taxable property within the city's jurisdiction. The debt limit as of December 31, 2024 was \$37,205,370. Total general obligation debt outstanding at year-end was \$24,860,000.

The following is a list of long-term obligations at December 31, 2024:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/24	Amounts Due within One Year
Governmental Activities						
Direct Borrowings and Direct Placements						
2017 State Trust Fund Loan	9/19/2017	3/15/2027	3.500%	\$ 717,920	\$ 237,187	\$ 76,359
Total Direct Borrowings and Direct Placements					<u>\$ 237,187</u>	<u>\$ 76,359</u>
Other Notes and Bonds						
General Obligation Debt						
2015 General Obligation Notes	5/28/2015	10/1/2025	2.200%	\$ 390,000	\$ 10,000	\$ 10,000
2018 General Obligation Notes	5/30/2018	4/1/2028	2.55%-2.85%	\$ 4,180,000	1,815,000	435,000
2019 General Obligation Notes	6/1/2019	4/1/2029	3.000%	\$ 790,000	325,000	95,000
2021 General Obligation Notes	9/2/2021	4/1/2031	1.00%-1.25%	\$ 2,420,000	2,050,000	215,000
2022 General Obligation Notes	9/2/2021	4/1/2041	3.00-4.00%	\$ 1,305,000	700,000	85,000
2024 General Obligation Notes	8/8/2024	4/1/2044	4.00%-5.00%	\$ 3,030,000	3,030,000	-
Total General Obligation Notes					<u>7,930,000</u>	<u>840,000</u>
2012 Taxable General Obligation Bond	5/24/2012	10/1/2027	3.900%	\$ 460,000	105,000	35,000
2017 General Obligation Refunding Bonds	8/30/2017	4/1/2027	2.000%	\$ 1,855,000	645,000	210,000
2021 General Obligation Bonds	9/2/2021	4/1/2041	0.70%-2.00%	\$ 790,000	650,000	25,000
2023 General Obligation Bonds	11/9/2023	4/1/2043	4.25%-5.00%	\$ 15,205,000	15,205,000	-
Total General Obligation Bonds					<u>16,605,000</u>	<u>270,000</u>
Total General Obligation Debt					<u>24,535,000</u>	<u>1,110,000</u>
Stormwater Revenue Bonds	5/30/2018	5/1/2028	3.875%	\$ 655,000	262,000	65,500
Total Other Notes and Bonds					<u>\$ 24,797,000</u>	<u>\$ 1,175,500</u>
Total Governmental Long-Term Debt					<u>\$ 25,034,187</u>	<u>\$ 1,251,859</u>

The purpose of governmental activities long-term debt is to finance various capital improvements and Tax Incremental District planned projects. Debt service requirements to maturity are as follows:

Years	Governmental Activities					
	Bonds and Notes from direct borrowings and placements		Bonds and Notes		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 76,359	\$ 8,302	\$ 1,465,500	\$ 994,279	\$ 1,541,859	\$ 1,002,581
2026	79,031	5,629	1,420,500	934,916	1,499,531	940,545
2027	81,797	2,863	1,560,500	894,900	1,642,297	897,763
2028	-	-	1,265,500	858,583	1,265,500	858,583
2029	-	-	1,295,000	820,113	1,295,000	820,113
2030-2034	-	-	5,710,000	3,354,585	5,710,000	3,354,585
2035-2039	-	-	6,250,000	1,993,233	6,250,000	1,993,233
2040-2044	-	-	5,830,000	548,238	5,830,000	548,238
	<u>\$ 237,187</u>	<u>\$ 16,794</u>	<u>\$ 24,797,000</u>	<u>\$ 10,398,847</u>	<u>\$ 25,034,187</u>	<u>\$ 10,415,641</u>

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024

D. LONG-TERM OBLIGATIONS (Continued)

Business-Type Activities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/24	Amounts Due within One Year
Electric and Water						
General Obligation Debt						
2015 General Obligation Notes	5/28/2015	10/1/2025	2.200%	\$ 330,000	\$ 35,000	\$ 35,000
Total Electric and Water General Obligation Debt					35,000	35,000
Mortgage Revenue Bonds						
2014 Revenue Bonds	7/2/2014	5/1/2025	3.100%	\$ 3,165,000	360,000	360,000
2016 Revenue Bonds	7/21/2016	5/1/2036	1.90%-3.15%	\$ 3,240,000	1,645,000	250,000
2019 Revenue Bonds	6/6/2019	5/1/2029	3.000%	\$ 1,575,000	990,000	150,000
2021 Revenue Bonds	9/2/2021	5/1/2041	0.65%-2.50%	\$ 2,050,000	1,870,000	30,000
2022 Revenue Bonds	8/31/2022	5/1/1942	3.00%-4.00%	\$ 1,630,000	1,370,000	40,000
Total Electric and Water Mortgage Revenue Bonds					6,235,000	830,000
Total Electric and Water Other Bonds and Notes					6,270,000	865,000
Sewer Utility						
Other Notes and Bonds						
General Obligation Debt						
2015 General Obligation Notes	5/28/2015	10/1/2025	2.200%	\$ 240,000	35,000	35,000
2019 General Obligation Notes	6/1/2019	4/1/2029	3.000%	\$ 480,000	255,000	50,000
Total Sewer General Obligation Debt					290,000	85,000
Mortgage Revenue Bonds						
2016 Revenue Bonds	7/29/2016	5/1/2026	1.970%	\$ 185,000	37,000	18,500
2018 Revenue Bonds	5/30/2018	5/1/2028	3.875%	\$ 270,000	108,000	27,000
2021 Revenue Bonds	9/2/2021	5/1/2041	2.00%-3.00%	\$ 1,235,000	1,145,000	25,000
2022 Revenue Bonds	8/31/2022	5/1/2042	3.625%-4.00%	\$ 1,570,000	1,500,000	20,000
2024 Revenue Bonds	8/8/2024	5/1/2044	4.00%-5.00%	\$ 1,800,000	1,800,000	-
Total Sewer Mortgage Revenue Bonds					4,590,000	90,500
Total Sewer Other Bonds and Notes					4,880,000	175,500
Total Business-Type Other Notes and Bonds					\$ 11,150,000	\$ 1,040,500
Direct Borrowings and Direct Placements						
2015 WPPI Loan - Electric	11/30/2015	11/28/2025	0.000%	\$ 304,406	\$ 25,367	\$ 25,367
2005 Clean Water Fund Debt	7/27/2005	5/1/2025	2.365%	\$ 1,602,737	99,160	99,160
2009 Clean Water Fund Debt	11/25/2009	5/1/2029	2.668%	\$ 3,248,127	1,019,781	193,360
2018 Clean Water Fund Debt	6/27/2018	5/1/2038	1.870%	\$ 3,994,925	2,788,473	176,086
Total Direct Borrowings and Direct Placements					\$ 3,932,781	\$ 493,973
Total Business-Type Activities Long-Term Debt					\$ 15,082,781	\$ 1,534,473

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024

D. LONG-TERM OBLIGATIONS (Continued)

The purpose of business type activities long-term debt is to finance capital improvements.

Debt service requirements to maturity are as follows:

Years	Business-Type Activities					
	Bonds and Notes from direct borrowings and placements		Bonds and Notes		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 493,973	\$ 76,298	\$ 1,040,500	\$ 345,045	\$ 1,534,473	\$ 421,343
2026	377,898	66,576	1,095,500	298,272	1,473,398	364,848
2027	386,549	57,823	1,022,000	280,931	1,408,549	338,754
2028	395,404	48,863	587,000	243,445	982,404	292,308
2029	404,467	39,693	580,000	226,641	984,467	266,334
2030-2034	1,002,697	129,081	2,615,000	919,631	3,617,697	1,048,712
2035-2039	871,793	32,985	2,615,000	556,084	3,486,793	589,069
2040-2044	-	-	1,595,000	145,413	1,595,000	145,413
	<u>\$ 3,932,781</u>	<u>\$ 451,319</u>	<u>\$ 11,150,000</u>	<u>\$ 3,015,462</u>	<u>\$ 15,082,781</u>	<u>\$ 3,466,781</u>

Other Debt Information

Estimated payments of accumulated employee benefits, leases and other commitments are not included in the above debt service requirements schedules.

There are a number of limitations and restrictions contained in the various bond indentures and loan agreements. The City believes it is in compliance with all significant limitations and restrictions, including federal arbitrage regulations.

General long-term obligations do not include water and sewer fund revenue bonds or bond anticipation notes issued in accordance with Wisconsin Statutes. The revenue bonds are secured by water and sewer revenue and are payable solely from water and sewer revenue of the water and sewer funds. The bonds do not constitute general indebtedness of the City.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

D. LONG-TERM OBLIGATIONS (Continued)

Bond Covenant Disclosures

The following information is provided in compliance with the resolution creating the revenue bonds:

Insurance

The utilities are exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions, workers compensation, and health care of its employees. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year. Expiration for the following policies is September 1, 2024.

The utilities are covered under the following insurance policies at December 31, 2024:

Type	Coverage
Valuation Policy	
Buildings and Contents	\$ 15,187,899
Contractors Equipment	1,185,038
Property in the Open	7,514,462
Water Supply	2,860,198
Water Treatment	6,358,281

Debt Coverage – Electric/Water, Sewer, and Stormwater—Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation and capital (defined net earnings) must exceed 1.25 or 1.10 times the annual debt service of the bonds. The coverage requirement was met for electric and water, sewer, and stormwater and is listed on the next page.

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024

D. LONG-TERM OBLIGATIONS (Continued)

	Electric and Water	Sewer	Stormwater
Maximum annual debt service electric and water	\$ 984,295	\$ -	\$ -
Maximum annual debt service Sewer	-	843,722	-
Maximum annual debt service Stormwater	-	-	74,383
Total debt service	984,295	843,722	74,383
Ratio	125%	110%	110%
Net Revenues required	\$ 1,230,369	\$ 928,094	\$ 81,821
REVENUES			
Charges for Services	\$ 9,417,609	\$ 1,492,061	\$ 308,477
Other Operating Revenues	99,964	4,674	903
Total Operating Revenues	9,517,573	1,496,735	309,380
OPERATING EXPENSES			
Operation and Maintenance	8,125,752	703,046	90,799
Total expenses for coverage ratio calculation	8,125,752	703,046	90,799
Net from operations for coverage ratio calculation	1,391,821	793,689	218,581
NON-OPERATING REVENUES (EXPENSES)			
Interest and Investment Revenue	132,195	148,537	11,025
Miscellaneous Non-Operating Revenue (Expense)	21,935	521	-
Capital Contributions and Impact Fees Received	109,982	1,800	44,555
Net Revenues per bond ordinance	\$ 1,655,933	\$ 944,547	\$ 274,161
Net Revenues Above (Below) Required Amount	\$ 425,564	\$ 16,453	\$ 192,340

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024

D. LONG-TERM OBLIGATIONS (Continued)

Number of Customers

The Water and Electric, Sewer, and Stormwater utilities had the following number of customers and billed volumes for 2024:

Water	Customers	Sales (000 gals)
Residential	2,279	88,201
Commercial	191	12,720
Industrial	10	3,059
Public Authority	25	9,520
Multifamily	14	4,807
	2,519	118,307
Electric	Customers	
Residential	3,806	
Commercial/Industrial	659	
Lighting Service	45	
	4,510	
Sewer	Customers	Sales (000 gals)
Residential	2,258	114,698
Commercial	197	22,022
Industrial	8	3,916
Public Authority	21	1,453
	2,484	142,089
Stormwater	Customers	
Residential	2,154	
Non-Residential	240	
	2,394	

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024

E. DEFERRED INFLOWS OF RESOURCES

At the end of the 2024, the various components of deferred inflows of resources reported in the governmental and proprietary funds were as follows:

	Unavailable	Unearned	Total
Governmental Funds			
Property taxes receivable	\$ -	\$ 5,639,577	\$ 5,639,577
Special assessments not yet due	299,044	-	299,044
Crime prevention fund	-	1,579	1,579
Ambulance billings	137,500	-	137,500
Total Deferred Inflows of Resources			
For Governmental Funds	<u>\$ 436,544</u>	<u>\$ 5,641,156</u>	\$ 6,077,700
less special assessments accrued for			
government-wide statements			(438,123)
plus WRS pension and OPEB inflows accrued for			
government-wide statements			1,282,185
Deferred Inflows of Resources-government wide statements			<u>\$ 6,921,762</u>
Proprietary Funds			
Construction advances	\$ 441,862	\$ -	\$ 441,862
Energy efficient	22,980	-	22,980
ATC advance	26,942	-	26,942
WRS pension inflows	463,621	-	463,621
OPEB inflows	28,795	-	28,795
Deferred leases	108,082	-	108,082
Other deferred inflows	7,188	-	7,188
Total Deferred Inflows of Resources			
for Proprietary Funds	<u>\$ 1,099,470</u>	<u>\$ -</u>	<u>\$ 1,099,470</u>

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024

F. GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES

Net position reported on the government-wide statement of net position at December 31, 2024 includes the following:

	Governmental	Water and Light	Sewer	Total Business-type
Capital assets	\$ 28,210,696	\$ 20,356,370	\$ 15,567,242	\$ 35,923,612
less current portion LT debt	(1,541,859)	(890,367)	(644,106)	(1,534,473)
less LT debt	(23,612,788)	(5,434,608)	(8,216,181)	(13,650,789)
plus bond reserve	65,500	606,387	693,485	1,299,872
plus unspent proceeds	2,241,262	-	-	-
Net investment in capital assets	\$ 5,362,811	\$ 14,637,782	\$ 7,400,440	\$ 22,038,222

The following is a detail schedule of ending fund balances as reported in the fund financial statements:

	Non- spendable	Restricted	Committed	Unassigned
General Fund:				
Advances (net of deferred interest)	\$ 220,838	\$ -	\$ -	\$ -
Revolving loan	-	88,027	-	-
Building improvement grant	-	9,000	-	-
Prepaid expenses	122,757	-	-	-
Delinquent personal property taxes	14,855	-	-	-
Unassigned	-	-	-	2,544,758
Total General Fund	358,450	97,027	-	2,544,758
Debt Service Fund:				
Debt service	-	653,307	-	-
Total Debt Service Fund	-	653,307	-	-
Capital Projects Fund:				
Capital outlay	-	2,241,262	-	-
Total Capital Projects Fund	-	2,241,262	-	-
TIF 5:				
Unassigned (deficit)	-	-	-	(1,044,629)
Stormwater Fund:				
Prepaid expenses	452	-	-	-
Stormwater	-	649,032	-	-
Total Stormwater Fund	452	649,032	-	-

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024

F. GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES (Continued)

Non-Major Governmental Funds:	Non- spendable	Restricted	Committed	Unassigned
EMS	9,562	-	626,251	-
Library	699	355,087	99,527	-
Cemetery	1,878	-	186,117	-
Tourism Commission Fund	-	77,928	-	-
Revolving Loan Fund	-	-	268,351	-
ARPA	-	46,054	-	-
K9	-	-	23,237	-
Capital Projects - Levy	-	-	63,909	-
TIF 6	-	221,651	-	-
TIF 7	-	429,586	-	-
TIF 8	-	70,076	-	-
TIF 9	-	-	-	(41,216)
TIF 10	-	-	-	(3,500)
Total Non-Major Governmental Funds	12,139	1,200,382	1,267,392	(44,716)
Grand Total	\$ 371,041	\$ 4,841,010	\$ 1,267,392	\$ 1,455,413

The TIF deficits are anticipated to be recovered through future tax increments.

G. LEASE RECEIVABLE AND REVENUE

The City's water utility has a water tower lease with a cell provider to put up an antenna. The lease term is through March 2031. A summary of the 2024 revenue and future lease revenue is below.

	Year Ending 2024-12
Lease-related Revenue	
Lease Revenue	
Water Tower Space	\$ (17,293)
Total Lease Revenue	(17,293)
Interest Revenue	(4,852)
Variable & Other Revenue	-
Total	<u><u>\$ (22,145)</u></u>

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

G. LEASE RECEIVABLE AND REVENUE (Continued)

Maturity Analysis	Principal	Interest	Total Receipts
2025	\$ 16,386	\$ 4,263	\$ 20,649
2026	17,054	3,595	20,649
2027	17,749	2,900	20,649
2028	18,472	2,177	20,649
2029	19,224	1,424	20,648
2030-2031	25,135	675	25,810
Total Future Receipts	\$ 114,020	\$ 15,034	\$ 129,052

NOTE IV – OTHER INFORMATION

A. EMPLOYEE RETIREMENT PLAN

Defined Benefit Pension Plan

Plan Description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

A. EMPLOYEE RETIREMENT PLAN (Continued)

Benefits Provided. Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

A. EMPLOYEE RETIREMENT PLAN (Continued)

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Starting in January 1, 2016, the Executives and Elected Officials category was merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$262,444 in contributions from the employer.

Contribution rates as of December 31, 2024 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives and elected officials)	6.90%	6.90%
Protective with Social Security	6.90%	14.30%
Protective without Social Security	6.90%	19.10%

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2024, the City reported a liability (asset) of \$290,336 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2023, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability (asset) was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the City's proportion was 0.01952756%, which was an increase of 0.00050345% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the City recognized pension expense of \$197,997.

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024

A. EMPLOYEE RETIREMENT PLAN (Continued)

At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,170,635	\$ (1,550,514)
Net differences between projected and actual earnings on pension plan investments	1,011,777	-
Changes in assumptions	126,549	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	958	(8,403)
Employer contributions subsequent to the measurement date	305,291	-
Total	<u>\$ 2,615,210</u>	<u>\$ (1,558,917)</u>

\$305,291 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense (income) as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2025	\$ 152,894
2026	160,838
2027	632,885
2028	(195,615)
Total	<u>\$ 751,002</u>

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

A. EMPLOYEE RETIREMENT PLAN (Continued)

Actuarial Assumptions. The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
	January 1, 2018 - December 31 2020
Experience Study:	Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-Retirement Adjustments*	1.7%

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total Pension Liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

Long-term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024

A. EMPLOYEE RETIREMENT PLAN (Continued)

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns¹
As of December 31, 2023

<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %²</u>
Public Equity	40	7.3	4.5
Public Fixed Income	27	5.8	3.0
Inflation Sensitive	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage ³	(12)	3.7	1.0
Total Core Fund	100	7.4	4.6
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	6.8	4.0
International Equities	30	7.6	4.8
Total Variable Fund	100	7.3	4.5

¹Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

²New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.7%

³The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower volatility assets, such as fixed income securities, beyond 100%. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

Single Discount Rate. A single discount rate of 6.8% was used to measure the Total Pension Liability for the current and prior period. The discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax- exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

A. EMPLOYEE RETIREMENT PLAN (Continued)

Sensitivity of the City's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 percent, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
City's proportionate share of the net pension liability (asset)	\$ 2,806,246	\$ 290,336	\$ (1,470,151)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

B. OTHER POSTEMPLOYMENT BENEFITS

Multiple-Employer Life Insurance Plan

Plan Description. The Local Retiree Life Insurance Fund (LRLIF) is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible members.

OPEB Plan Fiduciary Net Position. ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits Provided. The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions. The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Contribution rates as of December 31, 2024 are:

Coverage Type	Employer Contribution
25% Post Retirement Coverage	20% of Member Contribution

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2023 are as listed below:

Life Insurance Member Contribution Rates* For the year ended December 31, 2023		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

*Disabled members under age 70 receive a waiver-of-premium benefit.

During the reporting period, the LRLIF recognized \$843 in contributions from the employer.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2024, the LRLIF Employer reported a liability (asset) of \$190,352 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net OPEB liability (asset) was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2023, the City's proportion was 0.041375%, which was an increase of 0.000959% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the City recognized OPEB expense of \$15,409.

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (16,848)
Net differences between projected and actual earnings on plan investments	2,572	-
Changes in actuarial assumptions	59,543	(74,956)
Changes in proportion and differences between employer contributions and proportionate share of contributions	29,341	(23,237)
Employer contributions subsequent to the measurement date	6,065	-
Totals	<u>\$ 97,521</u>	<u>\$ (115,041)</u>

\$6,065 reported as deferred outflows related to OPEB resulting from the City employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2025	\$ (1,119)
2026	1,309
2027	(6,112)
2028	(13,215)
2029	(7,240)
Thereafter	2,792
Total	<u>\$ (23,585)</u>

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions. The total OPEB liability in the January 1, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2023
Measurement Date of Net OPEB Liability (Asset)	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield*:	3.26%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.32%
Salary Increases	
Wage Inflation:	3.00%
Seniority/Merit:	0.10% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
* Based on the Bond Buyers GO 20-Bond Municipal Index.	

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total OPEB Liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the January 1, 2023 actuarial valuation.

Long-term Expected Return on Plan Assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

**Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2023**

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Intermediate Credit Bonds	Bloomberg US Interm Credit	40%	2.32%
US Mortgages	Bloomberg US MBS	60%	2.52%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Single Discount Rate. A single discount rate of 3.32% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the City's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate. The following presents the City's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.32 percent, as well as what the City's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.32 percent) or 1-percentage-point higher (4.32 percent) than the current rate:

	1% Decrease to Discount Rate (2.32%)	Current Discount Rate (3.32%)	1% Increase to Discount Rate (4.32%)
City's proportionate share of the net OPEB liability (asset)	\$ 255,765	\$ 190,352	\$ 140,421

Single Employer Health Insurance Plan

Plan Description. The City operates a single-employer retiree benefit plan that provides postemployment health insurance benefits to eligible employees and their spouses. There are 41 active and 1 retired members in the plan. Benefits and eligibility are established and amended by the governing body. The plan does not issue stand-alone financial statements.

Benefits. Upon retirement, those retirees eligible for the Wisconsin Retirement System may choose to remain on the City's group medical plan indefinitely provided that they self-pay the full premiums. This is typically done with the use of accumulated sick and vacation pay.

Funding Policy. The City will fund the OPEB on a pay-as-you-go basis.

Employees Covered by Benefit Terms. At December 31, 2023, 42 active employees were eligible for the benefit terms, while two retirees was eligible.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Total OPEB Liability.

The City's total OPEB liability of \$349,008 was measured at December 31, 2023, and was determined by an actuarial valuation as of December 31, 2023.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.5 percent
Salary increases:	3.0 percent, average, including inflation
Discount rate	4.0 percent
Healthcare cost trend rates	Actual first year increase, then 7.00% decreasing to 6.50%, then decreasing by 0.10% down to 4.50% and level thereafter
Retirees' share of benefit-related costs	Retirees are responsible for the full (100%) amount of premiums

The discount rate is based on the S&P Municipal Bond 20 Year High Grade Index published by the Federal Reserve as of the week of the measurement date.

Mortality rates were based on the 2020 WRS Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection scale from a based year of 2010.

The actuarial assumptions used in the December 31, 2023 valuation were based on a study conducted in 2021 using the Wisconsin Retirement System (WRS) experience from 2018-2020.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at 12/31/2022	\$ 220,060
Changes for the year:	
Service cost	19,756
Interest	9,657
Changes of benefit terms	-
Differences between expected and actual experience	100,570
Changes in assumptions or other inputs	4,416
Benefit payments	(5,451)
Net Changes	<u>128,948</u>
Balance at 12/31/2023	<u><u>\$ 349,008</u></u>

There were no changes of benefit terms.

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.00 percent) or 1-percentage-point higher (5.00 percent) than the current discount rate:

		1% Decrease 3.00%	Current Discount Rate 4.00%	1% Increase 5.00%
Total OPEB Liability	12/31/2023	\$ 372,590	\$ 349,008	\$ 327,028

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following represents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (actual first year increase, then 6.0 percent decreasing to 3.5 percent) or 1-percentage-point higher (actual first year increase, then 8.0 percent decreasing to 5.5 percent) than the current healthcare cost trend rates:

		1% Decrease (Actual first year increase, then 6.0% decreasing to 3.5%)	Healthcare Cost Trend Rates (Actual first year increase, then 7.0% decreasing to 4.5%)	1% Increase (Actual first year increase, then 8.0% decreasing to 5.5%)
Total OPEB Liability	12/31/2023	\$ 321,101	\$ 349,008	\$ 381,939

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.

For the year ended December 31, 2023, the City recognized OPEB expense of \$29,002.

\$6,065 is reported as deferred outflows related to OPEB resulting from City contributions subsequent to the measurement date and will be recognized as a reduction of the total OPEB liability in the year ended December 31, 2024. There are no other amounts reported as deferred outflows of resources or deferred inflows of resources related to OPEB that will be recognized in OPEB expense in future years.

C. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2024**

D. PURCHASED POWER CONTRACT

The Evansville Electric and Water has a long-term contract and purchases its power from WPPI, Wisconsin Public Power Incorporated. Purchased power expenses were \$5,527,893.

E. EVANSVILLE FIRE DISTRICT

The City of Evansville is a participant in the Evansville Fire Protection District (“District”), along with the townships of Brooklyn, Magnolia, Porter and Union. The entire City is within the District. Only portions of the aforementioned townships are included. The District was created on January 1, 1996. The District Board consists of 6 trustees; one from each township and two from the City. The District owns the Fire equipment. A budget is adopted annually by the District and each municipality contributes to the District based on the respective portion of equalized value within the District.

For 2024, the City contributed \$290,585 to the District for dues. The City’s portion of the District’s 2025 budget is \$318,064. The District issues separate financial statements.

The City had a residual non-equity interest of approximately 61% in the District in 2024.

F. EVANSVILLE MEDICAL EMERGENCY SERVICES

The City of Evansville provides emergency medical services to the City and portions of the Towns of Union, Brooklyn, Porter and Magnolia. The contract with the participating townships requires a payment of \$28.63 per capita. For 2024, the City received payments from the townships in the amount of \$82,400.

G. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 102, *Certain Risk Disclosures*, effective for periods beginning after June 15, 2024, GASB Statement No. 103, *Financial Reporting Model Improvements*, effective for periods beginning after June 15, 2025, and GASB Statement No. 104, *Disclosure of Certain Capital Assets*, effective for periods beginning after June 15, 2025. When these become effective, application of these standards may restate portions of these financial statements.

H. COMMITMENTS AND SUBSEQUENT EVENTS

The City has approved the following:

The City signed contracts for 2025 road work totaling approximately \$3.6 million.

The City signed a contract for Multi-year Overhead Electric Facility Installation for approximately \$400,000.

The City signed a new IGA for providing EMS services.

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REQUIRED SUPPLEMENTARY INFORMATION

City of Evansville, Wisconsin

**Schedules of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (with Variances)
General Fund
For the Year Ended December 31, 2024**

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 1,959,024	\$ 1,959,024	\$ 1,959,024	\$ -
Other Taxes	3,300	3,300	3,448	148
Intergovernmental	1,032,156	1,032,156	1,129,462	97,306
License and Permits	299,600	299,600	407,667	108,067
Fines, Forfeits and Penalties	76,000	76,000	71,183	(4,817)
Public Charges for Services	487,509	487,509	707,218	219,709
Interest Income	98,000	98,000	187,082	89,082
Miscellaneous Income	55,221	55,221	51,661	(3,560)
Total Revenues	4,010,810	4,010,810	4,516,745	505,935
EXPENDITURES				
Current:				
General Government	586,520	586,520	584,640	1,880
Public Safety	2,080,622	2,080,622	2,065,221	15,401
Public Works	1,195,987	1,195,987	1,170,245	25,742
Health and Human Services	41,760	41,760	33,910	7,850
Culture, Recreation, and Education	355,754	355,754	477,356	(121,602)
Conservation and Development	187,717	187,717	155,743	31,974
Total Expenditures	4,448,360	4,448,360	4,487,115	(38,755)
Excess (Deficiency) of Revenues Over Expenditures	(437,550)	(437,550)	29,630	467,180
OTHER FINANCING SOURCES (USES)				
Transfers In (including tax equivalent)	437,550	437,550	410,818	(26,732)
Total Other Financing Sources and Uses	437,550	437,550	410,818	(26,732)
Net Change in Fund Balance	-	-	440,448	440,448
Fund Balance - Beginning of year	2,559,787	2,559,787	2,559,787	-
Fund Balance - End of year	\$ 2,559,787	\$ 2,559,787	\$ 3,000,235	\$ 440,448

See accompanying notes to the required supplementary information.

City of Evansville, Wisconsin

**Schedules of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (with Variances)
Stormwater
For the Year Ended December 31, 2024**

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Public Charges for Services	\$ 281,000	\$ 281,000	\$ 308,477	\$ 27,477
Interest Income	3,000	3,000	11,025	8,025
Miscellaneous Income	650	650	903	253
Total Revenues	284,650	284,650	320,405	35,755
EXPENDITURES				
Current:				
Public Works	123,426	123,426	90,799	32,627
Capital Outlay	1,955,172	1,955,172	1,379,205	575,967
Debt Service:				
Principal Repayment	195,500	195,500	195,500	-
Interest Expense	44,449	44,449	115,786	(71,337)
Total Expenditures	2,318,547	2,318,547	1,781,290	537,257
Excess (Deficiency) of Revenues Over Expenditures	(2,033,897)	(2,033,897)	(1,460,885)	573,012
OTHER FINANCING SOURCES (USES)				
Proceeds from Long-Term Debt	1,955,172	1,955,172	1,970,000	(14,828)
Bond Premium	-	-	44,555	(44,555)
Transfers Out	-	-	(18,837)	(18,837)
Total Other Financing Sources and Uses	1,955,172	1,955,172	1,995,718	40,546
Net Change in Fund Balance	(78,725)	(78,725)	534,833	613,558
Fund Balance - Beginning of year	114,651	114,651	114,651	-
Fund Balance - End of year	\$ 35,926	\$ 35,926	\$ 649,484	\$ 613,558

See accompanying notes to the required supplementary information.

City of Evansville, Wisconsin
WISCONSIN RETIREMENT SYSTEM SCHEDULES
December 31, 2024

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
AS OF THE MEASUREMENT DATE**

Year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Collective share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2023	0.01952756%	\$ 290,336	\$ 3,014,156	9.63%	98.85%
2022	0.01902411%	1,007,841	2,865,084	35.18%	95.72%
2021	(0.01870805%)	(1,507,904)	2,728,963	(55.26%)	106.02%
2020	(0.01856156%)	(1,158,823)	2,564,075	(45.19%)	105.26%
2019	0.01848869%	(596,159)	2,572,717	(23.17%)	102.96%
2018	0.01787635%	635,984	2,478,433	25.66%	96.45%
2017	(0.01711788%)	(508,250)	2,302,788	(22.07%)	102.93%
2016	0.01675753%	138,122	2,145,280	6.44%	99.12%
2015	0.01676696%	272,460	2,099,883	12.98%	98.20%
2014	(0.01669259%)	(409,903)	2,109,101	(19.43%)	102.74%

**SCHEDULE OF CITY'S CONTRIBUTIONS
FOR THE YEAR ENDED**

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- employee payroll
2024	\$ 305,291	\$ (305,291)	\$ -	\$ 3,394,249	8.99%
2023	262,624	(262,624)	-	3,014,156	8.71%
2022	230,454	(230,454)	-	2,865,084	8.04%
2021	223,506	(223,506)	-	2,728,963	8.19%
2020	208,517	(208,517)	-	2,564,075	8.13%
2019	192,927	(192,927)	-	2,572,717	7.50%
2018	194,559	(194,559)	-	2,478,433	7.85%
2017	183,611	(183,611)	-	2,302,788	7.97%
2016	163,344	(163,344)	-	2,145,280	7.61%
2015	169,557	(169,557)	-	2,099,883	8.07%

See accompanying notes to the required supplementary information

City of Evansville, Wisconsin
LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES
December 31, 2024

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
AS OF THE MEASUREMENT DATE

Year ended December 31,	Proportion of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	Covered- employee payroll	Collective share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability (asset)
2023	0.04137500%	\$ 190,352	\$ 2,625,000	7.25%	33.90%
2022	0.04041600%	153,978	2,598,000	5.93%	38.81%
2021	0.03438700%	203,241	2,478,000	8.20%	29.57%
2020	0.04451500%	244,865	2,414,000	10.14%	31.36%
2019	0.04101900%	174,667	2,212,000	7.90%	37.58%
2018	0.04140400%	106,836	2,358,390	4.53%	48.69%
2017	0.04210500%	126,676	1,770,636	7.15%	44.81%

SCHEDULE OF CITY'S CONTRIBUTIONS
FOR THE YEAR ENDED

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
2024	\$ 6,065	\$ (6,065)	\$ -		#DIV/0!
2023	5,447	(5,447)	-	2,625,000	0.21%
2022	4,963	(4,963)	-	2,598,000	0.19%
2021	4,612	(4,612)	-	2,478,000	0.19%
2020	4,913	(4,913)	-	2,414,000	0.20%
2019	5,659	(5,659)	-	2,212,000	0.26%
2018	4,852	(4,852)	-	2,358,390	0.21%

See accompanying notes to the required supplementary information

City of Evansville, Wisconsin
SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY
AND RELATED RATIOS-HEALTH PLAN
December 31, 2024

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service Cost	\$ 19,756	\$ 26,810	\$ 25,618	\$ 23,269	\$ 19,623	\$ 21,069
Interest	9,657	5,682	6,144	6,548	9,348	7,575
Differences between expected and actual experience	100,570	(7,038)	(25,533)	-	(43,640)	-
Changes of assumptions or other inputs	4,416	(42,057)	(23,423)	9,148	22,137	(7,620)
Benefit payments	(5,451)	(4,963)	(2,956)	(7,354)	(2,378)	(3,679)
Net change in total OPEB	128,948	(21,566)	(20,150)	31,611	5,090	17,345
Total OPEB Liability - Beginning	220,059	241,625	261,775	230,164	225,074	207,729
Total OPEB Liability - Ending	<u>\$ 349,007</u>	<u>\$ 220,059</u>	<u>\$ 241,625</u>	<u>\$ 261,775</u>	<u>\$ 230,164</u>	<u>\$ 225,074</u>
Covered Employee Payroll	\$ 2,986,043	\$ 2,797,138	\$ 2,640,198	\$ 2,253,487	\$ 2,253,478	\$ 2,349,378
Total OPEB Liability as a Percentage of Covered-Employee Payroll	11.69%	7.87%	9.15%	11.62%	10.21%	9.58%

See accompanying notes to the required supplementary information

City of Evansville, Wisconsin
Notes to Required Supplementary Information
December 31, 2024

A. BUDGETARY INFORMATION

A budget has been adopted for all governmental funds of the City.

The budgeted amounts include any amendments made. Transfers between departments and changes to the overall budget must be approved by City Council. Appropriations lapse at year-end unless specifically carried over. There were carryovers in the capital projects fund shown as assigned fund balance.

B. EXCESS EXPENDITURES OVER APPROPRIATIONS

Some individual expenditure line items experienced expenditures which exceeded appropriations. The detail of those items can be found in the City's year-end budget to actual report. Overall, the City departmental expenditures were more than budget.

C. WISCONSIN RETIREMENT SYSTEM SCHEDULES

Changes of benefit terms. There were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions.

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

City of Evansville, Wisconsin
Notes to Required Supplementary Information
December 31, 2024

C. WISCONSIN RETIREMENT SYSTEM SCHEDULES (Continued)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2023	2022	2021	2020	2019
Valuation Date:	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)

Actuarial Assumptions

Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.4%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	6.8%	7.0%	7.0%	7.0%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.0%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.7%	1.9%	1.9%	1.9%	2.1%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017.	Experience -based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.
Mortality:	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

City of Evansville, Wisconsin
Notes to Required Supplementary Information
December 31, 2024

C. WISCONSIN RETIREMENT SYSTEM SCHEDULES (Continued)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2018	2017	2016	2015	2014
Valuation Date:	December 31, 2016	December 31, 2015	December 31, 2014	December 31, 2013	December 31, 2012
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	2.1%	2.1%	2.1%	2.1%	2.1%
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

City of Evansville, Wisconsin
Notes to Required Supplementary Information
December 31, 2024

D. LOCAL RETIREE LIFE INSURANCE SCHEDULES

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 3 preceding years.

Benefit Terms. There were no recent changes in benefit terms.

Assumptions. In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

E. CITY NET OPEB LIABILITY SCHEDULES – HEALTH PLAN

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 4 preceding years.

Changes of benefit terms. There were no changes of benefit terms during the year.

Changes of assumptions. The *Single Discount Rate* assumption used to develop Total OPEB Liability changed from the prior year. Please refer to the Actuarial Assumptions section in Note IV-B on page 56 for additional detail.

Assets. There were no assets accumulated in a trust that meet the criteria in governmental accounting standards to pay related benefits.

OTHER SUPPLEMENTARY INFORMATION

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City of Evansville, Wisconsin
Combining Governmental Balance Sheet
Non-Major Governmental Funds
December 31, 2024

	Special Revenue Funds							Capital Projects Funds						
	EMS	Library	Cemetery	Tourism Commission	Revolving Loan	K9	ARPA	Capital Projects Levy	TIF 6	TIF 7	TIF 8	TIF 9	TIF 10	Non-Major Funds
ASSETS														
Cash and Cash Equivalents	\$ 622,746	\$ 541,077	\$ 204,541	\$ 77,928	\$ 269,676	\$ 23,237	\$ 416,765	\$ 69,673	\$ 247,371	\$ 429,586	\$ 80,950	\$ 8,095	\$ (3,500)	\$ 2,988,145
Receivables:														
Taxes	131,460	279,555	80,156	-	-	-	-	28,551	127,396	-	53,870	40,115	-	741,103
Accounts	209,947	-	-	-	-	-	-	-	-	-	-	-	-	209,947
Prepaid Expenses	9,562	699	1,878	-	-	-	-	-	-	-	-	-	-	12,139
Restricted Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 973,715</u>	<u>\$ 821,331</u>	<u>\$ 286,575</u>	<u>\$ 77,928</u>	<u>\$ 269,676</u>	<u>\$ 23,237</u>	<u>\$ 416,765</u>	<u>\$ 98,224</u>	<u>\$ 374,767</u>	<u>\$ 429,586</u>	<u>\$ 134,820</u>	<u>\$ 48,210</u>	<u>\$ (3,500)</u>	<u>\$ 3,951,334</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES														
Liabilities:														
Accounts Payable	\$ 37,837	\$ 26,712	\$ 1,157	\$ -	\$ 1,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,031
Accrued Liabilities	4,564	3,312	1,084	-	-	-	-	-	-	-	-	-	-	8,960
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	41,216	-	41,216
Grant Advance	-	-	-	-	-	-	370,711	-	-	-	-	-	-	370,711
Total Liabilities	<u>42,401</u>	<u>30,024</u>	<u>2,241</u>	<u>-</u>	<u>1,325</u>	<u>-</u>	<u>370,711</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,216</u>	<u>-</u>	<u>487,918</u>
Deferred Inflows of Resources	<u>295,501</u>	<u>335,994</u>	<u>96,339</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,315</u>	<u>153,116</u>	<u>-</u>	<u>64,744</u>	<u>48,210</u>	<u>-</u>	<u>1,028,219</u>
Fund Balances:														
Nonspendable	9,562	699	1,878	-	-	-	-	-	-	-	-	-	-	12,139
Restricted	-	355,087	-	77,928	-	-	46,054	-	221,651	429,586	70,076	-	-	1,200,382
Committed	626,251	99,527	186,117	-	268,351	23,237	-	63,909	-	-	-	-	-	1,267,392
Unassigned (Deficit)	-	-	-	-	-	-	-	-	-	-	-	(41,216)	(3,500)	(44,716)
Total Fund Balances (Deficit)	<u>635,813</u>	<u>455,313</u>	<u>187,995</u>	<u>77,928</u>	<u>268,351</u>	<u>23,237</u>	<u>46,054</u>	<u>63,909</u>	<u>221,651</u>	<u>429,586</u>	<u>70,076</u>	<u>(41,216)</u>	<u>(3,500)</u>	<u>2,435,197</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 973,715</u>	<u>\$ 821,331</u>	<u>\$ 286,575</u>	<u>\$ 77,928</u>	<u>\$ 269,676</u>	<u>\$ 23,237</u>	<u>\$ 416,765</u>	<u>\$ 98,224</u>	<u>\$ 374,767</u>	<u>\$ 429,586</u>	<u>\$ 134,820</u>	<u>\$ 48,210</u>	<u>\$ (3,500)</u>	<u>\$ 3,951,334</u>

City of Evansville, Wisconsin

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2024

	Special Revenue Funds								Capital Projects Fund						
	EMS	Library	Cemetery	Tourism Commission	Revolving Loan	K9	Stormwater	ARPA	Capital Projects Levy	TIF 6	TIF 7	TIF 8	TIF 9	TIF 10	Non-Major Funds
REVENUES															
Property Taxes	\$ 157,561	\$ 339,896	\$ 98,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,600	\$ 137,669	\$ -	\$ 59,685	\$ 32,310	\$ -	\$ 968,268
Other Taxes	-	-	-	10,819	-	-	-	-	-	-	-	-	-	-	10,819
Intergovernmental	89,664	96,131	-	-	-	-	-	165,791	-	9,351	-	1,685	-	-	362,622
Public Charges for Services	412,353	17,499	66,110	-	550	-	-	-	-	-	-	-	-	-	496,512
Interest Income	10,500	2,424	2,950	1,859	7,219	558	-	11,047	-	4,169	7,665	1,537	3,584	-	53,512
Miscellaneous Income	4,341	1,491	731	-	-	10,395	-	-	5,788	6,374	-	-	-	-	29,120
Total Revenues	674,419	457,441	168,338	12,678	7,769	10,953	-	176,838	148,388	157,563	7,665	62,907	35,894	-	1,920,853
EXPENDITURES															
Current:															
General Government	-	-	-	-	-	-	-	19,563	-	150	-	-	-	-	19,713
Public Safety	610,080	-	-	-	-	-	-	-	27,910	-	-	-	-	-	637,990
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health and Human Services	-	-	149,201	-	-	-	-	-	39,592	-	-	-	-	-	188,793
Culture, Recreation, and Education	-	456,024	-	-	-	-	-	5,245	16,546	-	-	-	-	-	477,815
Conservation and Development	-	-	-	12,583	-	-	-	-	-	-	-	2,800	2,950	3,500	21,833
Capital Outlay	-	-	-	-	114,714	-	-	140,983	40,503	3,752	267	150	-	-	300,369
Debt Service:															
Principal Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	610,080	456,024	149,201	12,583	114,714	-	-	165,791	124,551	3,902	267	2,950	2,950	3,500	1,646,513
Excess (Deficiency) of Revenues Over Expenditures	64,339	1,417	19,137	95	(106,945)	10,953	-	11,047	23,837	153,661	7,398	59,957	32,944	(3,500)	274,340
OTHER FINANCING SOURCES (USES)															
Proceeds from Long-Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	(74,648)	(64,500)	(52,912)	-	-	(192,060)
Total Other Financing Sources and Uses	-	-	-	-	-	-	-	-	-	(74,648)	(64,500)	(52,912)	-	-	(192,060)
Net Change in Fund Balances	64,339	1,417	19,137	95	(106,945)	10,953	-	11,047	23,837	79,013	(57,102)	7,045	32,944	(3,500)	82,280
Fund Balances (Deficit) - Beginning of year	571,474	453,896	168,858	77,833	375,296	12,284	114,651	35,007	40,072	142,638	486,688	63,031	(74,160)	-	2,467,568
Change within financial reporting entity (non-major to major)	-	-	-	-	-	-	(114,651)	-	-	-	-	-	-	-	(114,651)
Fund Balances (Deficits) - Beginning of year, as restated	571,474	453,896	168,858	77,833	375,296	12,284	-	35,007	40,072	142,638	486,688	63,031	(74,160)	-	2,352,917
Fund Balances (Deficit) - End of year	\$ 635,813	\$ 455,313	\$ 187,995	\$ 77,928	\$ 268,351	\$ 23,237	\$ -	\$ 46,054	\$ 63,909	\$ 221,651	\$ 429,586	\$ 70,076	\$ (41,216)	\$ (3,500)	\$ 2,435,197

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>TAXES</u>					
100-41110-000 GENERAL PROPERTY TAXES	2,095,149	2,095,149	2,095,149	0	100
100-41210-000 CONVERT FARMLAND TAX PENALTY	0	0	0	0	0
100-41220-000 DELINQUENT GEN PROP TAXES	0	0	0	0	0
100-41230-000 OCCUPATIONAL TAX - GRAIN	0	0	0	0	0
100-41240-000 ROOM TAX	0	0	0	0	0
100-41310-000 PYMT IN LIEU TAXES-MUN UTILITY	0	0	415,000	(415,000)	0
100-41320-000 PYMT IN LIEU TAXES-HOUSING AUT	3,300	3,300	3,300	0	100
100-41800-000 INTEREST ON TAXES PP & RE	0	0	0	0	0
100-41810-000 REFUNDED TAX CHARGEBACK	1,846	1,846	0	1,846	0
100-41820-000 OMITTED TAX	0	0	0	0	0
TOTAL TAXES	2,100,295	2,100,295	2,513,449	(413,153)	84
<u>SPECIAL ASSESSMENTS</u>					
100-42100-530 WATER MAINS & LATERALS	0	0	0	0	0
100-42200-530 SANITARY SEWER MAINS & LATERAL	0	0	0	0	0
100-42400-530 STREET RELATED FACILITIES	0	0	0	0	0
TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
<u>INTERGOVERNMENTAL REVENUE</u>					
100-43211-520 FED AID - PD BODY ARMOR	0	0	0	0	0
100-43212-530 FEDERAL AID - FEMA	0	0	0	0	0
100-43400-530 STATE AID GEN TRANSPORTATION	187,568	187,568	375,464	(187,896)	50
100-43410-000 SHARED REVENUE FROM STATE	0	0	581,390	(581,390)	0
100-43411-000 SHARED REVENUE-STATE ADJ.EMS	0	0	7,500	(7,500)	0
100-43420-000 OTHER STATE AID	28,391	28,391	22,779	5,612	125
100-43420-520 FIRE INS FROM STATE 2%	0	0	25,000	(25,000)	0
100-43425-510 STATE INCENTIVE - GAB PROGRAM	0	0	0	0	0
100-43430-000 STATE AID EXEMPT COMPUTERS	0	0	5,460	(5,460)	0
100-43520-520 POLICE-STATE AID	0	0	0	0	0
100-43530-520 STATE GRANT-POLICE	0	0	0	0	0
100-43530-530 STATE AID - CONNECTING STREET	22,976	22,976	45,951	(22,976)	50
100-43530-550 STATE GRANT- VOTE EQUIP REIMB	0	0	0	0	0
100-43545-530 RECYCLING REVENUE FROM STATE	17,239	17,239	17,100	139	101
100-43690-530 STATE AID - URBAN FORESTRY	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	256,174	256,174	1,080,645	(824,471)	24

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>LICENSES & PERMITS</u>					
100-44110-510 LIQUOR & MALT BEVERAGE LIC	9,860	9,860	9,500	360	104
100-44111-510 OPERATORS/PROV LICENSE	2,860	2,860	3,500	(640)	82
100-44112-510 CIGARETTE LICENSE	900	900	800	100	113
100-44114-510 TELEVISION FRANCHISE	20,605	20,605	40,000	(19,395)	52
100-44115-510 WEIGHTS AND MEASURES	0	0	1,600	(1,600)	0
100-44120-510 ANIMAL PERMIT/LICENSE	2,480	2,480	3,100	(620)	80
100-44121-510 BICYCLE LICENSE	0	0	0	0	0
100-44122-510 MISC LICENSES (SUNDRY)	24,734	24,734	7,000	17,734	353
100-44123-510 VEHICLE REGISTRATION FEE PD	(576)	(576)	6,000	(6,576)	(10)
100-44123-511 LOCAL VEHICLE REG FEE DOT	90,212	90,212	196,000	(105,788)	46
100-44124-510 DNR REGISTRATION FEE	0	0	0	0	0
100-44300-520 BUILDING PERMITS	80,039	80,039	35,000	45,039	229
100-44300-530 ST OPEN/C&G/DRWY/TERACE/SHELTR	5,948	5,948	3,500	2,448	170
100-44400-560 ZONING PERMITS & FEES	1,693	1,693	5,000	(3,308)	34
TOTAL LICENSES & PERMITS	238,754	238,754	311,000	(72,246)	77
<u>FINES & FORFEITURES</u>					
100-45110-510 ADMINISTRATIVE PENALTY/FINE	0	0	0	0	0
100-45110-520 COURT PENALTIES & COSTS	38,404	38,404	65,000	(26,596)	59
100-45130-520 PARKING VIOLATIONS	5,060	5,060	13,000	(7,940)	39
100-45140-550 RESTITUTION	0	0	0	0	0
TOTAL FINES & FORFEITURES	43,464	43,464	78,000	(34,536)	56

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>PUBLIC CHARGES FOR SERVICE</u>					
100-46042-100 LEGAL SERVICES REVENUE	0	0	0	0	0
100-46110-510 RECORD SEARCH/COPY REVENUE	3,476	3,476	7,000	(3,524)	50
100-46111-510 LICENSE PUBLICATION FEES	1,700	1,700	285	1,415	596
100-46120-000 CURB/GUTTER SPEC ASSESS REV	0	0	0	0	0
100-46123-510 VEHICLE REGIST AGENT FEE	3,429	3,429	3,000	429	114
100-46124-520 AGENT FEE-DNR	0	0	0	0	0
100-46125-510 POLICE DEPT - NSF SERVICE FEE	0	0	0	0	0
100-46130-000 SIDEWALK SPEC ASSESS REVENUE	0	0	0	0	0
100-46210-520 PD VEH INSPEC & MISC REVENUE	500	500	1,500	(1,000)	33
100-46210-530 REIMBURSEMENTS	5,020	5,020	0	5,020	0
100-46220-000 SANITARY SEWER/STORM SEWER	0	0	0	0	0
100-46230-000 DRIVEWAY SPEC ASSESS REVENUE	0	0	0	0	0
100-46240-000 WATERMAINS	0	0	0	0	0
100-46310-000 HWY MAINT & CONSTRUCTION	0	0	0	0	0
100-46330-520 PARKING FEES	150	150	0	150	0
100-46414-530 CONTRIBUTED CAPITAL-DEVELOPERS	0	0	0	0	0
100-46420-530 REF/RECYC SPEC CHARGE REVENUE	418,578	418,578	420,000	(1,422)	100
100-46435-530 DISPOSAL TAGS/RECYCLING BINS	0	0	0	0	0
100-46720-550 PARK STORE REVENUE	0	0	0	0	0
100-46721-550 PICNIC TABLE REVENUE	0	0	0	0	0
100-46722-550 PARK SHELTER RENTAL REVENUE	2,350	2,350	2,000	350	118
100-46723-550 TAXABLE CONCESSION REV	22,711	22,711	40,000	(17,289)	57
100-46750-550 AQUATIC CENTER REVENUE	5,685	5,685	8,000	(2,315)	71
100-46751-550 TAXABLE AQUATIC CENTER REVENUE	108,019	108,019	182,000	(73,981)	59
100-46752-550 FIELD LIGHTS REVENUE	0	0	0	0	0
100-46753-550 BASEBALL REVENUE-YOUTH	5,820	5,820	7,000	(1,180)	83
100-46754-550 SOFTBALL REVENUE-YOUTH TRAVLNG	0	0	0	0	0
100-46755-550 A LEAGUE OF OUR OWN-YOUTH	0	0	0	0	0
100-46756-550 SOCCER REVENUE	0	0	0	0	0
100-46757-550 ATHLETIC FIELD RENTAL-NONYOUTH	825	825	0	825	0
100-46758-550 PRESSBOX/CONCESSION/SCOREBOX	0	0	0	0	0
100-46810-560 TREE REFORESTATION REVENUE	720	720	1,200	(480)	60
100-46842-100 COMMUNITY PLANNING REVENUE	0	0	0	0	0
100-46862-100 ENGINEERING P&D REVENUE	0	0	0	0	0
100-46882-100 ANNEX TAX COLLECTION	0	0	0	0	0
TOTAL PUBLIC CHARGES FOR SERVICE	578,981	578,981	671,985	(93,004)	86

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUA	AMOUNT	VARIANCE	BUDGET
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MISCELLANEOUS REVENUE						
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100-48030-512	INSUR DIVIDEND/AUDIT ADJ-COURT	0	0	0	0	0
100-48110-510	INT ON TEMP INVESTMENTS	176,203	176,203	73,000	103,203	241
100-48130-530	INT ON SPEC ASSESS/SPEC CHRGS	0	0	0	0	0
100-48140-512	INSUR DIVIDEND/AUDIT ADJ-GEN	0	0	0	0	0
100-48200-000	STORMWATER UTILITY OVERHEAD RE	0	0	0	0	0
100-48200-510	RENT OF CITY PROPERTY	36,574	36,574	77,171	(40,597)	47
100-48200-512	INSUR DIVIDEND/AUDIT ADJ-POLIC	0	0	1,600	(1,600)	0
100-48201-512	INSUR DIVIDEND/AUDIT ADJ-PT PO	0	0	150	(150)	0
100-48300-000	SALE OF EQUIPMENT & PROPERTY	0	0	0	0	0
100-48300-512	INSUR DIVIDEND/AUDIT ADJ-DPW	0	0	560	(560)	0
100-48310-512	INSUR DIVIDEND/AUDIT ADJ-RECYC	0	0	215	(215)	0
100-48320-512	INSUR DIVIDEND/AUDIT ADJ-PARK	0	0	165	(165)	0
100-48330-512	INSUR DIVIDEND/AUDIT ADJ-CDEV	0	0	0	0	0
100-48340-512	INSUR DIVIDEND BUILDING INSPEC	0	0	0	0	0
100-48400-000	INSURANCE RECOVERIES-GEN	0	0	0	0	0
100-48500-000	DONATIONS	0	0	0	0	0
100-48501-000	POLICE DEPT DONATIONS	0	0	0	0	0
100-48501-510	SENIOR CENTER DONATIONS	0	0	0	0	0
100-48502-000	POOL/PARK DONATIONS	150,004	150,004	0	150,004	0
100-48530-510	BIKE RODEO REVENUE	0	0	0	0	0
100-48720-512	INSUR DIVIDEND/AUDIT ADJ-PARK	0	0	230	(230)	0
100-48725-512	INSUR DIVIDEND/AUDIT ADJ-PK ST	0	0	0	0	0
100-48730-512	INSUR DIVIDEND/AUDIT ADJ-POOL	0	0	160	(160)	0
100-48735-512	INSUR DIVIDEND/AUDIT ADJ-BBALL	0	0	0	0	0
100-48750-512	INSUR DIVIDEND/AUDIT ADJ-YOUTH	0	0	0	0	0
100-48803-510	INTEREST ON INTERFUND LOAN	0	0	0	0	0
100-48900-530	PUBLIC WORKS REVENUE	1,893	1,893	10,000	(8,107)	19
100-48900-550	MISC REVENUE (GF)	1,183	1,183	2,000	(817)	59
100-48901-550	YOUTH CENTER REVENUE	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		365,857	365,857	165,251	200,606	221
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OTHER FINANCING SOURCES						
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100-49221-000	TRANSFER FROM LIBRARY FUND	0	0	0	0	0
100-49950-410	TID TRANSFERS	0	0	23,800	(23,800)	0
100-49950-510	TRANSFER FROM TIF #5	0	0	0	0	0
100-49950-520	TRANSFER FROM EMS	0	0	0	0	0
100-49999-990	FUND BALANCE APPLIED	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES		0	0	23,800	(23,800)	0
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TOTAL FUND REVENUE		3,583,526	3,583,526	4,844,130	(1,260,604)	74
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CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>COUNCIL</u>					
100-51010-110 COUNCIL SALARY	9,600	9,600	19,656	10,056	49
100-51010-150 COUNCIL FICA	734	734	1,504	769	49
100-51010-300 COUNCIL EXPENSES & SUPPLIES	3,218	3,218	4,500	1,282	72
100-51010-330 COUNCIL & COMM PROF DEV	2,818	2,818	5,000	2,182	56
TOTAL COUNCIL	16,371	16,371	30,660	14,289	53
<u>MAYOR</u>					
100-51020-110 MAYOR SALARY & BENEFITS	2,079	2,079	4,158	2,079	50
100-51020-150 MAYOR FICA	159	159	318	159	50
100-51020-300 MAYOR EXPENSES	869	869	1,500	631	58
TOTAL MAYOR	3,107	3,107	5,976	2,869	52
<u>MUNICIPAL COURT</u>					
100-51030-110 MUNI COURT SALARY	15,741	15,741	31,755	16,014	50
100-51030-132 MUNICIPAL COURT DENTAL INS	0	0	0	0	0
100-51030-133 MUNICIPAL COURT HEALTH INS	0	0	0	0	0
100-51030-134 MUNI COURT INCOME CONTINUATION	0	0	55	55	0
100-51030-136 MUNICIPAL COURT LIFE INS	78	78	92	14	85
100-51030-138 MUNICIPAL COURT RETIREMENT	438	438	889	451	49
100-51030-150 MUNICIPAL COURT FICA	1,204	1,204	2,429	1,225	50
100-51030-210 PROFESSIONAL SERVICES	0	0	0	0	0
100-51030-251 COURT IT MAINT & REPAIR	5,859	5,859	4,000	(1,859)	146
100-51030-252 COURT- IT EQUIP	0	0	500	500	0
100-51030-280 MUNI CT JAIL CONFINEMENT FEE	0	0	0	0	0
100-51030-281 MUNI COURT FINES/ASSESS	3,252	3,252	22,000	18,748	15
100-51030-300 MUNICIPAL COURT EXPENSES	3,022	3,022	2,900	(122)	104
100-51030-305 MUNICIPAL JUDICIAL SUBSTITUTE	0	0	300	300	0
100-51030-511 MUNI COURT LIABILITY INSURANCE	89	89	289	200	31
100-51030-512 MUNI COURT WORKERS COMP INS	19	19	56	37	34
100-51030-513 COURT UNEMPLOYMENT INSURANCE	0	0	0	0	0
TOTAL MUNICIPAL COURT	29,702	29,702	65,265	35,563	46
<u>LEGAL SERVICES</u>					
100-51040-210 LEGAL SERVICES	18,652	18,652	23,000	4,348	81
100-51040-215 LEGAL SERVICES MUNI COURT	4,613	4,613	22,000	17,387	21
TOTAL LEGAL SERVICES	23,265	23,265	45,000	21,735	52

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>CITY ADMINISTRATOR</u>					
100-51050-110 CITY ADMIN SALARY	0	0	0	0	0
100-51050-132 CITY ADMIN DENTAL INS	0	0	0	0	0
100-51050-133 CITY ADMIN HEALTH INS	0	0	0	0	0
100-51050-134 CITY ADMIN INCOME CONT	0	0	0	0	0
100-51050-136 CITY ADMIN LIFE INS	0	0	0	0	0
100-51050-138 CITY ADMIN RETIREMENT	0	0	0	0	0
100-51050-150 CITY ADMIN FICA	0	0	0	0	0
100-51050-251 COMPUTER SOFTWARE/MTN/UPGRADES	0	0	0	0	0
100-51050-300 CITY ADMIN EXPENSES	0	0	0	0	0
100-51050-310 CITY ADMIN RECRUITMENT	0	0	0	0	0
TOTAL CITY ADMINISTRATOR	0	0	0	0	0
<u>CLERK</u>					
100-51060-110 CLERK SALARY	0	0	0	0	0
100-51060-132 CLERK DENTAL INS	0	0	0	0	0
100-51060-133 CLERK HEALTH INS	0	0	0	0	0
100-51060-134 CLERK INCOME CONT	0	0	0	0	0
100-51060-136 CLERK LIFE INS	0	0	0	0	0
100-51060-138 CLERK RETIREMENT	0	0	0	0	0
100-51060-150 CLERK FICA	0	0	0	0	0
100-51060-250 CLERK EQUIP CONTRACT	0	0	0	0	0
100-51060-251 COMPUTER SOFTWARE/MTN/UPGRADES	0	0	0	0	0
100-51060-252 CLERK COMPUTER EQUIP	0	0	0	0	0
100-51060-280 CLERK CO TAX COLLECTION	0	0	0	0	0
100-51060-290 CLERK PUBLISHING CONT	0	0	0	0	0
100-51060-310 CLERK SUPPLIES	0	0	0	0	0
100-51060-330 CLERK TRAINING	0	0	0	0	0
100-51060-340 CLERK LICENSE EXP	0	0	0	0	0
100-51060-361 CLERK TELEPHONE	0	0	0	0	0
100-51060-510 CLERK EMPLOYEE BOND	0	0	0	0	0
100-51060-740 UNCOLLECTIBLE ACCTS/ADJUST	0	0	0	0	0
TOTAL CLERK	0	0	0	0	0
<u>ELECTIONS</u>					
100-51070-210 ELECTION EQUIP MAINT/SUPPLIES	0	0	0	0	0
100-51070-300 CLERK ELECTION EXP	0	0	0	0	0
TOTAL ELECTIONS	0	0	0	0	0

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		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>ACCOUNTING/AUDITING</u>					
100-51090-210	ACCOUNTING/AUDITING	23,075	23,075	40,000	16,925	58
	TOTAL ACCOUNTING/AUDITING	23,075	23,075	40,000	16,925	58
	<u>ASSESSOR</u>					
100-51100-210	ASSESSOR SERVICES	12,973	12,973	24,000	11,027	54
100-51100-310	ASSESSOR SUPPLIES	83	83	150	67	55
100-51100-342	BOARD OF REVIEW	0	0	0	0	0
100-51100-350	BOARD OF REVIEW - FICA	0	0	0	0	0
	TOTAL ASSESSOR	13,056	13,056	24,150	11,094	54
	<u>FINANCE</u>					
100-51110-110	FINANCE SALARY	62,938	62,938	147,570	84,631	43
100-51110-132	FINANCE DENTAL INSURANCE	1,161	1,161	2,787	1,626	42
100-51110-133	FINANCE HEALTH INSURANCE	21,564	21,564	48,501	26,937	44
100-51110-134	FINANCE INCOME CONTINUATION	0	0	610	610	0
100-51110-136	FINANCE LIFE INSURANCE	106	106	225	120	47
100-51110-138	FINANCE RETIREMENT	4,371	4,371	10,141	5,770	43
100-51110-150	FINANCE FICA	4,799	4,799	11,289	6,490	43
100-51110-180	RECOGNITION PROGRAM	0	0	605	605	0
100-51110-210	FINANCE PROFESSIONAL SERVICES	577	577	2,500	1,923	23
100-51110-250	FINANCE OFFICE EQUIP CONTRACTS	(10)	(10)	1,500	1,510 (	1)
100-51110-251	FINANCE - IT MAINT & REPAIR	2,034	2,034	5,500	3,466	37
100-51110-252	FINANCE- IT EQUIP	3,397	3,397	3,000	(397)	113
100-51110-280	FINANCE CO TAX COLLECTION	1,752	1,752	2,100	348	83
100-51110-290	FINANCE PUBLISHING CONTRACT	2,962	2,962	10,000	7,038	30
100-51110-300	FINANCE ADMIN EXPENSE	3,181	3,181	900	(2,281)	353
100-51110-301	CONTINGENCY	109	109	8,000	7,891	1
100-51110-310	FINANCE OFFICE SUPPLIES & EXP	6,291	6,291	13,500	7,209	47
100-51110-330	FINANCE PROFESSIONAL DEV	6,009	6,009	14,000	7,991	43
100-51110-361	FINANCE COMMUNICATIONS	3,503	3,503	8,000	4,497	44
100-51110-370	FINANCE ELECTION EXPENSES	4,248	4,248	6,000	1,752	71
100-51110-512	FINANCE WORK COMP INS	139	139	600	461	23
100-51110-740	UNCOLLECTIBLE ACCTS/ADJUST	0	0	0	0	0
	TOTAL FINANCE	129,132	129,132	297,328	168,196	43
	<u>MUNICIPAL BUILDING</u>					
100-51120-355	MUNICIPAL BUILDINGS	17,210	17,210	50,000	32,790	34
	TOTAL MUNICIPAL BUILDING	17,210	17,210	50,000	32,790	34

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	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>OTHER GENERAL GOVERNMENT</u>					
100-51140-133 CITIZEN COMMITTEE- FICA	0	0	0	0	0
100-51140-138 CITIZEN COMMITTEE- FICA	0	0	0	0	0
100-51140-150 CITIZEN COMMITTEE- FICA	223	223	360	137	62
100-51140-160 CITIZEN COMMITTEE STIPENDS	2,920	2,920	4,200	1,280	70
100-51140-180 RECOGNITION PROGRAM	0	0	0	0	0
100-51140-205 PROFESSIONAL SERVICES	0	0	0	0	0
100-51140-210 COMMUNITY WEB PAGE	0	0	5,000	5,000	0
100-51140-220 MANUFACTURING ASSESSMENT FEE	0	0	1,000	1,000	0
100-51140-251 SOFTWARE MAINT AGREEMENT	3,397	3,397	10,000	6,603	34
100-51140-280 SENIOR CENTER PROJ EXP	0	0	0	0	0
100-51140-285 DOG & CAT EXPENSE	2,414	2,414	4,750	2,336	51
100-51140-291 CODE LEGAL UPDATE	0	0	0	0	0
100-51140-310 CITIZEN COMMUN ANNUAL REPORT	0	0	0	0	0
100-51140-380 CONVERT FARMLAND PENALTY DIST	0	0	0	0	0
100-51140-385 BIKE RODEO EXPENSE	0	0	0	0	0
100-51140-389 CASH SHORT & OVER	0	0	0	0	0
100-51140-390 MISCELLANIOUS	426	426	0 (	426)	0
100-51140-392 GEN PUBLIC RELATIONS & ADVOCAC	0	0	750	750	0
100-51140-399 LOSS ON INVESTMENTS	0	0	0	0	0
100-51140-505 WEIGHTS AND MEASURES	2,250	2,250	1,600 (	650)	141
100-51140-510 PROPERTY INSURANCE	2,133	2,133	4,233	2,100	50
100-51140-511 LIABILITY INSURANCE	921	921	2,625	1,704	35
100-51140-512 WORKERS COMPENSATION INSURANCE	0	0	0	0	0
100-51140-513 UNEMPLOYMENT INSURANCE ASSESSM	0	0	0	0	0
100-51140-640 TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0
100-51140-710 ANNEX TAX REIMBURSEMENT	0	0	0	0	0
100-51140-740 RESCINDED TAXES & TAX REFUNDS	0	0	0	0	0
100-51140-741 JUDGEMENTS & LOSSES	0	0	0	0	0
TOTAL OTHER GENERAL GOVERNMENT	14,685	14,685	34,518	19,833	43
<u>BUILDING INSPECTOR (OMIT)</u>					
100-51240-110 BLDG INSP SALARY & BENEFITS	0	0	0	0	0
100-51240-300 BLDG INSPECTOR EXPENSES	0	0	0	0	0
TOTAL BUILDING INSPECTOR (OMIT)	0	0	0	0	0
<u>PUBLIC TRANSPORTATION (OMIT)</u>					
100-51440-210 PUBLIC TRANSPORTATION SUBSIDY	0	0	0	0	0
TOTAL PUBLIC TRANSPORTATION (OMIT)	0	0	0	0	0

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<u>DEPARTMENT 620</u>						
100-51620-210	SENIOR CITIZENS PROGRAM (OMIT)	0	0	0	0	0
	TOTAL DEPARTMENT 620	0	0	0	0	0
<u>POLICE DEPARTMENT</u>						
100-52200-110	POLICE SALARY	475,014	475,014	994,246	519,231	48
100-52200-131	POLICE CLOTHING ALLOW	0	0	11,000	11,000	0
100-52200-132	POLICE DENTAL INS	5,793	5,793	15,649	9,856	37
100-52200-133	POLICE HEALTH INS	99,340	99,340	306,647	207,307	32
100-52200-134	POLICE INCOME CONT	0	0	4,265	4,265	0
100-52200-136	POLICE LIFE INS	637	637	1,340	703	48
100-52200-137	POLICE LONGEVITY	0	0	0	0	0
100-52200-138	POLICE RETIREMENT	61,058	61,058	137,459	76,402	44
100-52200-150	POLICE FICA	35,875	35,875	76,060	40,185	47
100-52200-180	RECOGNITION PROGRAM POLICE	0	0	770	770	0
100-52200-205	INVESTIGATIVE EXPENSES	289	289	1,000	711	29
100-52200-210	PROFESSIONAL SERVICES	9,387	9,387	9,000	(387)	104
100-52200-251	POLICE - IT MAINT & REPAIR	50	50	10,500	10,450	0
100-52200-252	POLICE- IT EQUIP	3,510	3,510	4,000	490	88
100-52200-260	ACCREDITATION	550	550	2,600	2,050	21
100-52200-290	POLICE 911 SERVICE	472	472	2,200	1,728	21
100-52200-300	POLICE CIVIL DEFENSE	0	0	0	0	0
100-52200-310	POLICE OFFICE SUPPLIES	7,219	7,219	11,000	3,781	66
100-52200-314	RECORDS ARCHIVE EXPENSE	0	0	0	0	0
100-52200-330	POLICE PROFESSIONAL DEV	2,525	2,525	8,500	5,975	30
100-52200-331	POLICE AMMUNITION	0	0	3,000	3,000	0
100-52200-340	POLICE EQUIPMENT	1,830	1,830	7,100	5,270	26
100-52200-342	POLICE COMMISSION	75	75	250	175	30
100-52200-343	POLICE VEHICLE FUEL	6,599	6,599	15,500	8,901	43
100-52200-350	POLICE EQUIP MAINTENANCE	2,831	2,831	8,000	5,169	35
100-52200-355	POLICE BLDG MAINT	2,073	2,073	5,500	3,427	38
100-52200-360	POLICE BLDG UTILITIES EXPENSE	6,910	6,910	13,000	6,090	53
100-52200-361	POLICE COMMUNICATIONS	6,650	6,650	8,800	2,150	76
100-52200-380	POLICE BODY ARMOR	1,423	1,423	2,000	577	71
100-52200-390	POLICE MISCELLANIOUS	96	96	400	304	24
100-52200-392	POLICE PUBLIC RELATIONS	99	99	900	801	11
100-52200-510	POLICE PROPERTY INSURANCE	1,355	1,355	2,911	1,555	47
100-52200-511	POLICE LIABILITY INSURANCE	1,827	1,827	3,255	1,428	56
100-52200-512	POLICE WORKERS COMP INSURANCE	8,040	8,040	23,279	15,239	35
100-52200-513	POLICE UNEMPLOYMENT INSURANCE	0	0	0	0	0
	TOTAL POLICE DEPARTMENT	741,527	741,527	1,690,129	948,603	44

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		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>FIRE DISTRICT</u>						
100-52210-209	FIRE DISTRICT CONTRIB-INTERGOV	0	0	26,000	26,000	0
100-52210-210	FIRE DISTRICT CONTRIBUTION	111,322	111,322	318,064	206,742	35
100-52210-340	PUBLIC FIRE PROT (HYDRANTS)	0	0	0	0	0
	TOTAL FIRE DISTRICT	111,322	111,322	344,064	232,742	32
<u>PT - POLICE DEPARTMENT</u>						
100-52230-110	PT - POLICE SALARY	19,324	19,324	50,871	31,547	38
100-52230-132	PT - POLICE DENTAL INS	122	122	245	122	50
100-52230-133	PT - POLICE HEALTH INS	3,014	3,014	5,867	2,853	51
100-52230-134	PT - POLICE INCOME CONTINUATIO	0	0	109	109	0
100-52230-136	PT - POLICE LIFE INS	8	8	73	65	12
100-52230-138	PT - POLICE RETIREMENT	875	875	4,659	3,784	19
100-52230-150	PT - POLICE FICA	1,472	1,472	3,892	2,420	38
100-52230-330	PT - POLICE PROFESSIONAL DEV	0	0	0	0	0
100-52230-512	PT - POLICE WORK COMP INS	265	265	769	505	34
	TOTAL PT - POLICE DEPARTMENT	25,080	25,080	66,484	41,404	38
<u>BUILDING INSPECTOR</u>						
100-52240-110	BLDG INSPECTOR SALARY	0	0	76,161	76,161	0
100-52240-132	BLDG INSP DENTAL INS	0	0	392	392	0
100-52240-133	BLDG INSP HEALTH INS	0	0	23,062	23,062	0
100-52240-134	BLDG INSP INCOME CONT	0	0	327	327	0
100-52240-136	BLDG INSP LIFE INS	0	0	508	508	0
100-52240-138	BLDG INSP RETIREMENT	0	0	5,293	5,293	0
100-52240-150	BLDG INSP FICA	0	0	5,826	5,826	0
100-52240-210	BLDG INSP - PROFESSIONAL SERVI	24,667	24,667	1,500 (	23,167)	1,644
100-52240-251	BLDG INSP - IT MAINT & REPAIR	312	312	1,500	1,188	21
100-52240-252	BLDG INSP- IT EQUIP	0	0	2,000	2,000	0
100-52240-300	BLDG INSP - MISC EXP	836	836	2,000	1,164	42
100-52240-330	BLDG INSP PROFESSIONAL DEVL	0	0	4,000	4,000	0
100-52240-361	BLDG INSP - COMMUNICATIONS	737	737	1,500	763	49
100-52240-512	BLDG INSP WORK COMP INS	870	870	2,533	1,663	34
	TOTAL BUILDING INSPECTOR	27,422	27,422	126,603	99,181	22

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<u>PUBLIC WORKS</u>					
100-53300-110 PW SALARY	87,072	87,072	229,683	142,611	38
100-53300-130 PW SAFETY AND PPE	2,079	2,079	2,900	821	72
100-53300-131 PW CLOTHING ALLOWANCE	0	0	1,500	1,500	0
100-53300-132 PW DENTAL INS	1,933	1,933	4,434	2,501	44
100-53300-133 PW HEALTH INS	29,340	29,340	73,642	44,302	40
100-53300-134 PW INCOME CONT	0	0	988	988	0
100-53300-136 PW LIFE INS	112	112	243	131	46
100-53300-138 PW RETIREMENT	5,950	5,950	15,963	10,013	37
100-53300-150 PW FICA	6,660	6,660	17,571	10,911	38
100-53300-180 RECOGNITION PROGRAM PUBLIC WOR	0	0	330	330	0
100-53300-200 STORM SEWER MAINT EXP	0	0	0	0	0
100-53300-210 PROFESSIONAL SERVICES	105	105	1,200	1,095	9
100-53300-251 PW - IT MAINT & REPAIR	200	200	500	300	40
100-53300-252 PW - IT EQUIP	0	0	1,000	1,000	0
100-53300-280 PW DRUG & ALCOHOL TESTING	79	79	650	571	12
100-53300-300 PW STREET MAINT& REPAIRS	40,729	40,729	47,000	6,271	87
100-53300-301 STREET TREE REMOVAL	10,042	10,042	10,000	(42)	100
100-53300-302 DE-ICING MATERIALS	0	0	40,000	40,000	0
100-53300-303 DMV REGISTRATION USEAGE	169,808	169,808	196,000	26,192	87
100-53300-310 PW OFFICE SUPPLIES & EXP	93	93	2,500	2,407	4
100-53300-330 PW PROFESSIONAL DEVL	6,403	6,403	10,000	3,597	64
100-53300-340 PW - TOOLS & EQUIP	72	72	2,000	1,928	4
100-53300-343 PW VEHICLE FUEL	6,372	6,372	24,000	17,628	27
100-53300-355 PW BLDG MAINT & SUPPLIES	2,210	2,210	6,500	4,290	34
100-53300-360 PW BLDG UTILITIES EXP-HEAT, W	9,277	9,277	16,500	7,223	56
100-53300-361 PW COMMUNICATIONS	1,868	1,868	5,000	3,132	37
100-53300-385 PW GRANT EXPENDITURES	0	0	0	0	0
100-53300-390 PW MISC EXPENSE	175	175	900	725	19
100-53300-510 PW PROPERTY INSURANCE	1,931	1,931	6,300	4,369	31
100-53300-511 PW LIABILITY INSURANCE	4,560	4,560	7,700	3,140	59
100-53300-512 PW WORKERS COMP INSURANCE	2,539	2,539	7,392	4,853	34
100-53300-513 PW UNEMPLOYMENT INSURANCE	0	0	0	0	0
100-53300-891 PW MAPPING	0	0	500	500	0
TOTAL PUBLIC WORKS	389,608	389,608	732,896	343,288	53

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<u>RECYCLING & DISPOSAL</u>					
100-53310-110 RECYCLING SALARY	44,173	44,173	79,975	35,802	55
100-53310-132 RECYCLING DENTAL INS	927	927	1,345	418	69
100-53310-133 RECYCLING HEALTH INS	18,209	18,209	21,661	3,452	84
100-53310-134 RECYCLING INCOME CONT	0	0	267	267	0
100-53310-136 RECYCLING LIFE INS	50	50	68	18	73
100-53310-138 RECYCLING RETIREMENT	2,991	2,991	4,319	1,328	69
100-53310-150 RECYCLING FICA	3,379	3,379	6,118	2,740	55
100-53310-290 RECYCLING & REFUSE COLLECTION	124,408	124,408	315,000	190,592	39
100-53310-300 RECYCLING EXPENSE	257	257	500	243	51
100-53310-310 RECYCLING ADVERT & PROMOTIONS	0	0	500	500	0
100-53310-512 RECYCLING WORK COMP INS	786	786	2,287	1,502	34
100-53310-513 CAPITAL OUTLAY FOR RECYCLING	0	0	0	0	0
TOTAL RECYCLING & DISPOSAL	195,179	195,179	432,041	236,862	45

<u>BLDGS MAINT & IMPROVEMENT</u>					
100-53320-110 PUB BLDGS SALARY	0	0	0	0	0
100-53320-132 PUB BLDGS DENTAL INS	0	0	0	0	0
100-53320-133 PUB BLDGS HEALTH INS	0	0	0	0	0
100-53320-134 PUB BLDG INCOME CONT	0	0	0	0	0
100-53320-136 PUB BLDG LIFE INS	0	0	0	0	0
100-53320-138 PUB BLDG RETIREMENT	0	0	0	0	0
100-53320-150 PUB BLDG FICA	0	0	0	0	0
100-53320-300 BLDGS MAINT & IMPROVEMENT	0	0	0	0	0
100-53320-355 BLDGS MAINT & IMPROVEMENT	0	0	0	0	0
100-53320-360 BLDGS UTILITIES EXP	0	0	0	0	0
TOTAL BLDGS MAINT & IMPROVEMENT	0	0	0	0	0

<u>SNOW & ICE CONTROL</u>					
100-53330-110 SNOW & ICE CONTROL SALARY	0	0	0	0	0
100-53330-132 SNOW & ICE CONTROL DENTAL	0	0	0	0	0
100-53330-133 SNOW & ICE CONTROL HEALTH	0	0	0	0	0
100-53330-134 SNOW & ICE CONTROL INCOME	0	0	0	0	0
100-53330-136 SNOW & ICE CONTROL LIFE INS	0	0	0	0	0
100-53330-138 SNOW & ICE CONTROL RETIREM	0	0	0	0	0
100-53330-150 SNOW & ICE CONTROL FICA	0	0	0	0	0
100-53330-300 SNOW & ICE CONTROL EXP	0	0	0	0	0
TOTAL SNOW & ICE CONTROL	0	0	0	0	0

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<u>STORM SEWER MAINTENANCE</u>					
100-53340-110 STORM SWR MAINT SALARY	0	0	0	0	0
100-53340-132 STORM SWR MAINT DENTAL INS	0	0	0	0	0
100-53340-133 STORM SWR MAINT HEALTH INS	0	0	0	0	0
100-53340-134 STORM SWR MAINT INCOME CON	0	0	0	0	0
100-53340-136 STORM SWR MAINT LIFE INS	0	0	0	0	0
100-53340-138 STORM SWR MAINT RETIREMENT	0	0	0	0	0
100-53340-150 STORM SWR MAINT FICA	0	0	0	0	0
100-53340-200 STORM SEWER MAINT EXPENSE	0	0	0	0	0
100-53340-300 CURB & GUTTERS EXP	0	0	0	0	0
TOTAL STORM SEWER MAINTENANCE	0	0	0	0	0
<u>STREET CLEANING</u>					
100-53350-110 STREET CLEANING SALARY	0	0	0	0	0
100-53350-132 STREET CLEANING DENTAL INS	0	0	0	0	0
100-53350-133 STREET CLEANING HEALTH INS	0	0	0	0	0
100-53350-134 STREET CLEANING INCOME CON	0	0	0	0	0
100-53350-136 STREET CLEANING LIFE INS	0	0	0	0	0
100-53350-138 STREET CLEANING RETIREMENT	0	0	0	0	0
100-53350-150 STREET CLEANING FICA	0	0	0	0	0
100-53350-300 STREET CLEANING EXP	0	0	0	0	0
TOTAL STREET CLEANING	0	0	0	0	0
<u>STREETS & ALLEYS</u>					
100-53360-110 STREETS/ALLEYS SALARY	0	0	0	0	0
100-53360-132 STREETS/ALLEYS DENTAL INS	0	0	0	0	0
100-53360-133 STREETS/ALLEYS HEALTH INS	0	0	0	0	0
100-53360-134 STREETS/ALLEYS INCOME CONT	0	0	0	0	0
100-53360-136 STREETS/ALLEYS LIFE INS	0	0	0	0	0
100-53360-138 STREETS/ALLEYS RETIREMENT	0	0	0	0	0
100-53360-150 STREETS/ALLEYS FICA	0	0	0	0	0
100-53360-300 STREETS & ALLEYS EXP	0	0	0	0	0
TOTAL STREETS & ALLEYS	0	0	0	0	0

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<u>TRAFFIC CONTROL</u>					
100-53370-110 TRAFFIC CONTROL SALARY	0	0	0	0	0
100-53370-132 TRAFFIC CONTROL DENTAL INS	0	0	0	0	0
100-53370-133 TRAFFIC CONTROL HEALTH INS	0	0	0	0	0
100-53370-134 TRAFFIC CONTROL INCOME CON	0	0	0	0	0
100-53370-136 TRAFFIC CONTROL LIFE INS	0	0	0	0	0
100-53370-138 TRAFFIC CONTROL RETIREMENT	0	0	0	0	0
100-53370-150 TRAFFIC CONTROL FICA	0	0	0	0	0
100-53370-300 TRAFFIC CONTROL EXP	0	0	0	0	0
TOTAL TRAFFIC CONTROL	0	0	0	0	0
<u>TREE & BRUSH</u>					
100-53380-110 TREE & BRUSH SALARY	0	0	0	0	0
100-53380-132 TREE & BRUSH DENTAL INS	0	0	0	0	0
100-53380-133 TREE & BRUSH HEALTH INS	0	0	0	0	0
100-53380-134 TREE & BRUSH INCOME CONT	0	0	0	0	0
100-53380-136 TREE & BRUSH LIFE INS	0	0	0	0	0
100-53380-138 TREE & BRUSH RETIREMENT	0	0	0	0	0
100-53380-150 TREE & BRUSH FICA	0	0	0	0	0
100-53380-300 TREE & BRUSH CONTROL EXP	0	0	0	0	0
TOTAL TREE & BRUSH	0	0	0	0	0
<u>AMBULANCE VEHICLE MAINTENANCE</u>					
100-53390-110 PW VEHICLE MAINT - AMB SALARY	0	0	0	0	0
100-53390-132 PW VEHICLE MAINT - AMB DENTAL	0	0	0	0	0
100-53390-133 PW VEHICLE MAINT - AMB HEALTH	0	0	0	0	0
100-53390-134 PW VEHICLE MAINT - AMB INCOME	0	0	0	0	0
100-53390-136 PW VEHICLE MAINT - AMB LIFE I	0	0	0	0	0
100-53390-138 PW VEHICLE MAINT - AMB RETIRE	0	0	0	0	0
100-53390-150 PW VEHICLE MAINT - AMB FICA	0	0	0	0	0
TOTAL AMBULANCE VEHICLE MAINTENANC	0	0	0	0	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUA	AMOUNT	VARIANCE	BUDGET
<u>PD VEHICLE MAINTENANCE</u>						
100-53400-110	PW VEHICLE MAINT - PD SALARY	0	0	0	0	0
100-53400-132	PW VEHICLE MAINT - PD DENTAL	0	0	0	0	0
100-53400-133	PW VEHICLE MAINT - PD HEALTH	0	0	0	0	0
100-53400-134	PW VEHICLE MAINT - PD INCOME	0	0	0	0	0
100-53400-136	PW VEHICLE MAINT - PD LIFE IN	0	0	0	0	0
100-53400-138	PW VEHICLE MAINT - PD RETIREM	0	0	0	0	0
100-53400-150	PW VEHICLE MAINT - PD FICA	0	0	0	0	0
TOTAL PD VEHICLE MAINTENANCE		0	0	0	0	0
<u>W&L VEHICLE MAINTENANCE</u>						
100-53410-110	PW VEHICLE MAINT - W&L SALARY	0	0	0	0	0
100-53410-132	PW VEHICLE MAINT - W&L DENTAL	0	0	0	0	0
100-53410-133	PW VEHICLE MAINT - W&L HEALTH	0	0	0	0	0
100-53410-134	PW VEHICLE MAINT - W&L INCOME	0	0	0	0	0
100-53410-136	PW VEHICLE MAINT - W&L LIFE I	0	0	0	0	0
100-53410-138	PW VEHICLE MAINT - W&L RETIRE	0	0	0	0	0
100-53410-150	PW VEHICLE MAINT - W&L FICA	0	0	0	0	0
TOTAL W&L VEHICLE MAINTENANCE		0	0	0	0	0
<u>FLEET MAINTENANCE</u>						
100-53420-300	PW FLEET MAINTENANCE	3,505	3,505	30,000	26,495	12
TOTAL FLEET MAINTENANCE		3,505	3,505	30,000	26,495	12
<u>SANITARY LANDFILL</u>						
100-53430-300	PW SANITARY LANDFILL	0	0	0	0	0
TOTAL SANITARY LANDFILL		0	0	0	0	0
<u>URBAN FORESTRY</u>						
100-53450-300	PW URBAN FORESTRY GRANT	0	0	0	0	0
TOTAL URBAN FORESTRY		0	0	0	0	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>BRIDGES & CULVERTS</u>					
100-53460-300	PW BRIDGES & CULVERTS EXP	0	0	0	0	0
	TOTAL BRIDGES & CULVERTS	0	0	0	0	0
	<u>STREET LIGHTING</u>					
100-53470-300	PW STREET LIGHTING EXP	29,168	29,168	70,725	41,557	41
	TOTAL STREET LIGHTING	29,168	29,168	70,725	41,557	41
	<u>RECYCLING (2004 ONLY)</u>					
100-53570-110	RECYCLING SALARY (2004 ONLY)	0	0	0	0	0
100-53570-132	RECYCLING DENTAL INS (2004)	0	0	0	0	0
100-53570-133	RECYCLING HEALTH INS (2004)	0	0	0	0	0
100-53570-134	RECYCLING INCOME CONT (2004)	0	0	0	0	0
100-53570-136	RECYCLING LIFE INS (2004 ONLY)	0	0	0	0	0
100-53570-138	RECYCLING RETIREMENT (2004)	0	0	0	0	0
100-53570-150	RECYCLING FICA (2004 ONLY)	0	0	0	0	0
100-53570-290	RECYCLING & REFUSE (2004 ONLY)	0	0	0	0	0
100-53570-310	PRINTING/ADVERTISING (2004)	0	0	0	0	0
100-53570-340	OPERATING SUPPLIES (2004 ONLY)	0	0	0	0	0
	TOTAL RECYCLING (2004 ONLY)	0	0	0	0	0
	<u>HEALTH & HUMAN SERVICES</u>					
100-54600-720	AWARE AGENCY	1,585	1,585	12,200	10,615	13
100-54600-721	CREEKSIDE MEMBERSHIP	0	0	150	150	0
100-54600-722	BASE PROGRAM	0	0	1,000	1,000	0
	TOTAL HEALTH & HUMAN SERVICES	1,585	1,585	13,350	11,765	12
	<u>SENIOR CITIZENS TRANSPORTATION</u>					
100-54610-210	SENIOR TRANS. & SERVICES	0	0	0	0	0
	TOTAL SENIOR CITIZENS TRANSPORTATION	0	0	0	0	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>SENIOR CITIZENS PROGRAM</u>					
100-54620-210	SENIOR CITIZENS PROGRAM	2,250	2,250	4,500	2,250	50
100-54620-212	SENIOR TRANS & SERVICES	11,555	11,555	23,110	11,555	50
	TOTAL SENIOR CITIZENS PROGRAM	13,805	13,805	27,610	13,805	50
	<u>POLICE CROSSING GUARDS</u>					
100-54630-280	POLICE CROSSING GUARDS	0	0	0	0	0
	TOTAL POLICE CROSSING GUARDS	0	0	0	0	0
	<u>PARK MAINTENANCE</u>					
100-55720-110	PARK MAINT SALARY	46,233	46,233	89,207	42,974	52
100-55720-131	PARK MAINT CLOTHING ALLOW	0	0	300	300	0
100-55720-132	PARK MAINT DENTAL INS	1,308	1,308	1,861	554	70
100-55720-133	PARK MAINT HEALTH INS	19,021	19,021	28,827	9,806	66
100-55720-134	PARK MAINT INCOME CONT	0	0	279	279	0
100-55720-136	PARK MAINT LIFE INS	248	248	109	(139)	227
100-55720-138	PARK MAINT RETIREMENT	3,072	3,072	4,512	1,440	68
100-55720-150	PARK MAINT FICA	3,532	3,532	6,824	3,293	52
100-55720-180	RECOGNITION PROGRAM PARKS	55	55	55	0	100
100-55720-300	PARK MAINT EXPENSES	12,803	12,803	22,000	9,197	58
100-55720-320	LAKE LEOTA FISH STOCKING	495	495	5,000	4,505	10
100-55720-330	PARKS PROFESSIONAL DEVL	0	0	500	500	0
100-55720-340	PARK PLAYGROUND EQUIPMENT	0	0	0	0	0
100-55720-343	PARKS FUEL	774	774	3,200	2,426	24
100-55720-351	PARKS - IT MAINT AND REPAIR	0	0	300	300	0
100-55720-352	PARKS - IT EQUIP	0	0	200	200	0
100-55720-360	PARK UTILITIES EXPENSE	20,628	20,628	45,000	24,372	46
100-55720-361	PARKS COMMUNICATION EXPENSE	255	255	650	395	39
100-55720-362	BALLFIELD LIGHTING EXP	1,475	1,475	3,000	1,525	49
100-55720-510	PARK PROPERTY INSURANCE	2,227	2,227	4,500	2,273	49
100-55720-511	PARK LIABILITY INSURANCE	201	201	625	424	32
100-55720-512	PARK WORKERS COMP INSURANCE	1,019	1,019	2,967	1,948	34
100-55720-513	PARK UNEMPLOYMENT INSURANCE	0	0	0	0	0
100-55720-720	CITY CELEBRATION/EVENTS	10	10	1,000	990	1
	TOTAL PARK MAINTENANCE	113,356	113,356	220,919	107,562	51

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>SWIMMING POOL</u>					
100-55730-110 SWIMMING POOL SALARY	45,790	45,790	108,135	62,345	42
100-55730-134 SWIMMING POOL INCOME CONT	0	0	0	0	0
100-55730-136 SWIMMING POOL LIFE INS	4	4	0 (	4)	0
100-55730-138 SWIMMING POOL RETIREMENT	106	106	0 (	106)	0
100-55730-150 SWIMMING POOL FICA	3,620	3,620	8,272	4,653	44
100-55730-251 SWIMMING POOL - IT MAINT & REP	0	0	0	0	0
100-55730-300 SWIMMING POOL EXPENSES	37,781	37,781	65,000	27,219	58
100-55730-350 POOL/PARK STORE MAINT EXPENSES	815	815	2,000	1,185	41
100-55730-510 SWIMMING POOL PROPERTY INS	1,024	1,024	6,000	4,976	17
100-55730-511 POOL LIABILITY INSURANCE	451	451	2,000	1,549	23
100-55730-512 POOL WORKERS COMP INSURANCE	690	690	3,597	2,907	19
100-55730-513 POOL UNEMPLOYMENT INSURANCE	0	0	0	0	0
TOTAL SWIMMING POOL	90,280	90,280	195,005	104,725	46
<u>PARK STORE</u>					
100-55740-110 PARK STORE SALARY	0	0	9,000	9,000	0
100-55740-150 PARK STORE FICA	0	0	688	688	0
100-55740-300 PARK STORE EXPENSES	5,917	5,917	50,000	44,083	12
100-55740-512 PARK STORE WORK COMP INS	77	77	299	222	26
TOTAL PARK STORE	5,994	5,994	59,988	53,994	10
<u>YOUTH CENTER</u>					
100-55750-110 YOUTH CENTER SALARY	0	0	36,509	36,509	0
100-55750-150 YOUTH CENTER FICA	0	0	2,793	2,793	0
100-55750-210 YOUTH CENTER PROF SERVICES	1	1	300	299	0
100-55750-300 YOUTH CENTER OPER EXPENSE	211	211	10,000	9,789	2
100-55750-301 YOUTH CENTER GRANT EXPENSE	0	0	0	0	0
100-55750-355 YOUTH CNTR REPAIRS& MAINT/BLDG	2,484	2,484	1,000 (	1,484)	248
100-55750-510 YOUTH CENTER PROPERTY INS	449	449	831	382	54
100-55750-511 YOUTH CENTER LIABILITY INS	137	137	575	438	24
100-55750-512 YOUTH CENTER WORK COMP INS	21	21	61	40	34
TOTAL YOUTH CENTER	3,302	3,302	52,069	48,767	6

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>BASEBALL</u>					
100-55760-110 BASEBALL SALARY	0	0	1	1	0
100-55760-132 BASEBALL DENTAL INSURANCE	0	0	0	0	0
100-55760-133 BASEBALL HEALTH INSURANCE	0	0	0	0	0
100-55760-134 BASEBALL INCOME CONTINUATION	0	0	0	0	0
100-55760-136 BASEBALL LIFE INSURANCE	0	0	0	0	0
100-55760-138 BASEBALL RETIREMENT	0	0	0	0	0
100-55760-150 BASEBALL FICA	0	0	0	0	0
100-55760-300 BASEBALL/RECREATON EXPENSES	2,170	2,170	9,000	6,830	24
100-55760-301 BASEBALL/RECREATON STIPEND	0	0	0	0	0
100-55760-512 BASEBALL WORK COMP INS	0	0	0	0	0
TOTAL BASEBALL	2,170	2,170	9,001	6,831	24
<u>SOFTBALL</u>					
100-55770-110 SOFTBALL SALARY	0	0	0	0	0
100-55770-150 SOFTBALL FICA	0	0	0	0	0
100-55770-300 SOFTBALL EXPENSES	0	0	0	0	0
100-55770-310 LEAGUE OF THEIR OWN	0	0	0	0	0
TOTAL SOFTBALL	0	0	0	0	0
<u>SUMMER RECREATION</u>					
100-55780-110 SUMMER REC SALARY & BENEFITS	0	0	0	0	0
100-55780-300 SUMMER RECREATION EXPENSES	0	0	0	0	0
TOTAL SUMMER RECREATION	0	0	0	0	0
<u>ECONOMIC DEVELOPMENT</u>					
100-56820-210 PROFESSIONAL SERVICES	1,707	1,707	5,000	3,293	34
100-56820-300 ECONOMIC DEVELOPMENT EXP	515	515	1,500	985	34
100-56820-305 MEMBERSHIP DUES	0	0	2,000	2,000	0
100-56820-400 PLAN IMPLEMENTATION	0	0	1,000	1,000	0
100-56820-410 ECONOMIC DEVELOPMENT MARKETING	0	0	1,000	1,000	0
100-56820-420 PRINT MATERIALS	0	0	1,000	1,000	0
100-56820-720 BLDG IMPROVEMENT GRANT FUND EC	0	0	6,000	6,000	0
TOTAL ECONOMIC DEVELOPMENT	2,222	2,222	17,500	15,278	13

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
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<u>COMMUNITY PLANNING</u>						
100-56840-110	COMMUNITY DEVELOP SALARY	41,693	41,693	86,102	44,409	48
100-56840-132	COMMUNITY DEVELOP DENTAL INS	727	727	1,455	728	50
100-56840-133	COMMUNITY DEVELOP HEALTH INSUR	11,354	11,354	24,604	13,251	46
100-56840-134	COMMUNITY DEVELOP INCOME CONT	0	0	370	370	0
100-56840-136	COMMUNITY DEVELOP LIFE INSUR	36	36	77	40	48
100-56840-138	COMMUNITY DEVELOP RETIREMENT	2,898	2,898	5,984	3,086	48
100-56840-150	COMMUNITY DEVELOP FICA	3,183	3,183	6,587	3,404	48
100-56840-210	PROFESSIONAL SERVICES	1,226	1,226	7,000	5,774	18
100-56840-211	PROFESSIONAL SERVICES - CIP	0	0	0	0	0
100-56840-212	COMPREHENSIVE PLAN UPDATE	0	0	0	0	0
100-56840-240	GIS DATA	0	0	1,300	1,300	0
100-56840-251	COMM DEVL - IT MAINT & REPAIR	486	486	1,000	514	49
100-56840-252	COMM DEVL - IT EQUIP	0	0	2,000	2,000	0
100-56840-300	COMMUNITY DEVELOP EXPENSES	1,362	1,362	3,000	1,638	45
100-56840-330	COMMUNITY DEVL PROFESSIONAL DE	3,102	3,102	7,000	3,898	44
100-56840-342	BOARD OF APPEALS EXP	0	0	250	250	0
100-56840-512	COMMUNITY DEVL P WORK COMP INS	49	49	120	71	41
100-56840-891	COMM DEV MAPPING	0	0	1,500	1,500	0
TOTAL COMMUNITY PLANNING		66,116	66,116	148,349	82,233	45
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<u>PLANNING & DEVELOPMENT</u>						
100-56860-210	COMM DEV SOFTWARE SERVICES	0	0	3,000	3,000	0
TOTAL PLANNING & DEVELOPMENT		0	0	3,000	3,000	0
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<u>PRESERVATION & RESTORATION</u>						
100-56880-300	HISTORIC PRESERVATION EXP	382	382	1,500	1,118	25
100-56880-340	TREE REFORESTATION EXP	7,859	7,859	10,000	2,141	79
100-56880-341	WEED CONTROL EXP	0	0	0	0	0
TOTAL PRESERVATION & RESTORATION		8,241	8,241	11,500	3,259	72
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<u>OPERATING TRANSFERS</u>						
100-57900-000	OPERATING TRANSFERS	0	0	0	0	0
100-57900-600	TRANSFER TO DEBT SERVICE	0	0	0	0	0
TOTAL OPERATING TRANSFERS		0	0	0	0	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>PAYROLL CLEARING TRANSACTIONS</u>					
100-59990-999 PAYROLL CLEARING TRANSACTIONS	0	0	0	0	0
TOTAL PAYROLL CLEARING TRANSACTIONS	0	0	0	0	0
TOTAL FUND EXPENDITURES	2,099,485	2,099,485	4,844,130	2,744,645	43
NET REVENUES OVER EXPENDITURES	1,484,041	1,484,041	0	1,484,041	100

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

EMS FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>TAXES</u>						
200-41110-520	GEN PROPERTY TAXES (CITY)	158,001	158,001	158,001	0	100
	TOTAL TAXES	158,001	158,001	158,001	0	100
<u>INTERGOVERNMENTAL REVENUE</u>						
200-43520-520	ACT 102 REVENUES-AIDS & TRAINI	37,921	37,921	4,000	33,921	948
200-43521-520	ACT 102 REVENUES-EMT-BASIC TRA	2,398	2,398	0	2,398	0
200-43521-521	EMS ARPA ALLOTMENT	0	0	0	0	0
200-43521-530	FLEX GRANT	0	0	0	0	0
200-43521-531	REVOLVING SCHOLARSHIP	0	0	0	0	0
200-43525-520	WIH&FS - EMS FUNDING ASSISTANC	0	0	0	0	0
200-43530-530	EMER MED SERVICES PROGRAM	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL REVENUE	40,319	40,319	4,000	36,319	1,008
<u>PUBLIC CHARGES FOR SERVICE</u>						
200-46230-520	EMS SERVICE CHARGE	502,452	502,452	700,000	(197,548)	72
	TOTAL PUBLIC CHARGES FOR SERVICE	502,452	502,452	700,000	(197,548)	72
<u>MISCELLANEOUS EMS REVENUE</u>						
200-47324-520	TOWNSHIP SERVICE AGREEMENT	82,639	82,639	82,639	0	100
	TOTAL MISCELLANEOUS EMS REVENUE	82,639	82,639	82,639	0	100
<u>MISCELLANEOUS REVENUE</u>						
200-48110-000	MISC - INTEREST	0	0	0	0	0
200-48110-510	INT ON TEMP INVESTMENTS	4,846	4,846	3,000	1,846	162
200-48220-512	INSUR DIVIDEND/AUDIT ADJ-EMS	0	0	700	(700)	0
200-48900-520	MISC REVENUE	425	425	0	425	0
200-48900-521	VOLUNTEER FUND REVENUE	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	5,271	5,271	3,700	1,571	142

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

EMS FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUA	AMOUNT	VARIANCE	BUDGET
<u>OTHER FINANCING SOURCES</u>						
200-49100-570	PROCEEDS FROM NOTES ISSUANCE	0	0	0	0	0
200-49999-990	FUND BALANCE APPLIED	0	0	68,000	(68,000)	0
TOTAL OTHER FINANCING SOURCES		0	0	68,000	(68,000)	0
TOTAL FUND REVENUE		788,682	788,682	1,016,340	(227,658)	78

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

EMS FUND

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>EMERGENCY MEDICAL SERVICES</u>					
200-52220-110 EMS SALARY	175,964	175,964	330,067	154,102	53
200-52220-111 UNEMPLOYMENT COMPENSATION	0	0	0	0	0
200-52220-131 EMS CLOTHING & CLEANING	1,288	1,288	3,000	1,712	43
200-52220-132 EMS DENTAL INS	1,134	1,134	2,306	1,173	49
200-52220-133 EMS HEALTH INS	18,634	18,634	36,621	17,987	51
200-52220-134 EMS INCOME CONTINUATION	0	0	444	444	0
200-52220-135 EMS LENGTH OF SERV AWARD PR	0	0	7,000	7,000	0
200-52220-136 EMS LIFE INS	148	148	169	21	88
200-52220-137 EMS LIFE AND ACCIDENT POLICY	0	0	2,100	2,100	0
200-52220-138 EMS RETIREMENT	7,566	7,566	7,181	(385)	105
200-52220-150 EMS FICA	13,235	13,235	25,250	12,015	52
200-52220-180 RECOGNITION PROGRAM	543	543	990	447	55
200-52220-210 EMS PROFESSIONAL SERVICES	4,052	4,052	2,500	(1,552)	162
200-52220-251 EMS - IT MAINT & REPAIR	0	0	3,500	3,500	0
200-52220-252 EMS - IT EQUIP	0	0	3,000	3,000	0
200-52220-290 EMS INTERCEPT EXPENSE	0	0	0	0	0
200-52220-295 EMS ADMIN SERVICES - BILLING	27,050	27,050	54,000	26,950	50
200-52220-310 EMS OFFICE SUPPLIES	990	990	1,300	310	76
200-52220-330 EMS PROFESSIONAL DEVL	1,728	1,728	7,000	5,272	25
200-52220-340 EMS MED SUPPLIES & EQUIP	5,964	5,964	20,000	14,036	30
200-52220-341 EMS MED EQUIP MAINT	156	156	8,000	7,844	2
200-52220-343 EMS AMBULANCE FUEL	3,413	3,413	12,000	8,587	28
200-52220-350 EMS AMBULANCE MAINTENANCE	12,593	12,593	20,000	7,407	63
200-52220-355 EMS BUILDING MAINT & REPAIRS	1,841	1,841	6,000	4,159	31
200-52220-361 EMS COMMUNICATIONS	937	937	5,000	4,063	19
200-52220-362 EMS UTILITIES	4,871	4,871	8,000	3,129	61
200-52220-380 EMS ACT 102 EXPENSES-AIDS & TR	8,670	8,670	7,000	(1,670)	124
200-52220-381 FLEX GRANT FUNDING EXPENSE	0	0	0	0	0
200-52220-510 EMS PROPERTY INSURANCE	494	494	3,400	2,906	15
200-52220-511 EMS LIABILITY INSURANCE	5,820	5,820	9,000	3,180	65
200-52220-512 EMS WORKERS COMP INSURANCE	3,783	3,783	11,013	7,230	34
200-52220-513 EMS UNEMPLOYMENT INSURANCE	0	0	0	0	0
200-52220-520 PRINCIPAL DEBT PAYMENT	0	0	0	0	0
200-52220-530 EMS BUILDING RENT	4,167	4,167	12,500	8,333	33
200-52220-600 TRANSFER TO DEBT SERVICE	0	0	0	0	0
200-52220-620 INTEREST DEBT PAYMENT	0	0	0	0	0
200-52220-640 TRANSFER TO CAPITAL PROJECTS	0	0	68,000	68,000	0
200-52220-660 TRANSFER TO GENERAL FUND	0	0	0	0	0
200-52220-740 EMS BAD DEBT EXPENSE	0	0	90,000	90,000	0
200-52220-741 MEDICARE/MEDICAID WRITE OFFS	200,446	200,446	250,000	49,554	80
TOTAL EMERGENCY MEDICAL SERVICES	505,487	505,487	1,016,340	510,853	50

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

EMS FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<hr/>						
200-55220-150	EMS FICA-MEDICARE	0	0	0	0	0
200-55220-800	MISC EXPENSE	0	0	0	0	0
200-55220-900	EMS INTEREST ON ADVANCE	0	0	0	0	0
	TOTAL DEPARTMENT 220	0	0	0	0	0
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200-58940-620	DO NOT USE INTEREST PAYMENTS	0	0	0	0	0
	TOTAL DEPARTMENT 940	0	0	0	0	0
	TOTAL FUND EXPENDITURES	505,487	505,487	1,016,340	510,853	50
	NET REVENUES OVER EXPENDITURES	283,195	283,195	0	283,195	100

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

LIBRARY

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>TAXES</u>						
210-41110-550	GENERAL CITY APPROPRIATIONS	335,994	335,994	335,994	0	100
	TOTAL TAXES	335,994	335,994	335,994	0	100
<u>INTERGOVERNMENTAL REVENUE</u>						
210-43720-550	COUNTY GRANT	90,381	90,381	89,922	459	101
210-43800-550	OTHER GRANTS & AIDS	0	0	0	0	0
210-43900-550	LSTA GRANT FROM ALS	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL REVENUE	90,381	90,381	89,922	459	101
<u>PUBLIC CHARGES FOR SERVICE</u>						
210-46710-550	LIBRARY BOOK SALES	0	0	300	(300)	0
210-46711-550	LIBRARY COPIER REVENUES	1,618	1,618	3,000	(1,382)	54
210-46712-550	LIBRARY FINES	394	394	500	(106)	79
210-46713-550	OTHER RECEIPTS	17,055	17,055	13,514	3,541	126
210-46714-550	TEEN ADVISORY BOARD DONATIONS	0	0	0	0	0
	TOTAL PUBLIC CHARGES FOR SERVICE	19,066	19,066	17,314	1,752	110
<u>MISCELLANEOUS LIBRARY REVENUE</u>						
210-48110-510	INT ON TEMP INVESTMENTS	4,676	4,676	1,250	3,426	374
210-48110-550	INTEREST INCOME	0	0	0	0	0
210-48111-550	DIVIDEND INCOME	0	0	0	0	0
210-48112-550	LIBRARY MUTUAL FUND	0	0	0	0	0
210-48113-550	LOSS ON INVESTMENTS	0	0	0	0	0
210-48400-000	INSURANCE RECOVERIES	0	0	0	0	0
210-48500-550	LIBRARY GIFTS	2,013	2,013	0	2,013	0
210-48700-512	INSUR DIVIDEND/AUDIT ADJ-LIBRA	0	0	50	(50)	0
	TOTAL MISCELLANEOUS LIBRARY REVENUE	6,690	6,690	1,300	5,390	515
<u>OTHER FINANCING SOURCES</u>						
210-49999-990	FUND BALANCE APPLIED	0	0	24,179	(24,179)	0
	TOTAL OTHER FINANCING SOURCES	0	0	24,179	(24,179)	0
	TOTAL FUND REVENUE	452,131	452,131	468,709	(16,578)	96

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

LIBRARY

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<hr/>					
LIBRARY					
210-55700-110 LIBRARY SALARIES	116,776	116,776	244,624	127,848	48
210-55700-132 LIBRARY DENTAL INS	490	490	2,792	2,302	18
210-55700-133 LIBRARY HEALTH INS	14,088	14,088	43,241	29,153	33
210-55700-134 LIBRARY INCOME CONT	0	0	703	703	0
210-55700-136 LIBRARY LIFE INS	318	318	223	(95)	143
210-55700-138 LIBRARY RETIREMENT	5,668	5,668	12,607	6,939	45
210-55700-150 LIBRARY FICA	8,279	8,279	18,714	10,435	44
210-55700-180 RECOGNITION PROGRAM	0	0	330	330	0
210-55700-190 TEEN ADVISORY BOARD DONATON	0	0	0	0	0
210-55700-210 LIBRARY PROFESSIONAL SERVICES	39,629	39,629	0	(39,629)	0
210-55700-240 LIBRARY BUILDING MAINTENANCE	0	0	0	0	0
210-55700-250 LIBRARY COPIER LEASE/MAINT	0	0	0	0	0
210-55700-251 LIBRARY- IT MAINT & REPAIR	10,383	10,383	15,720	5,337	66
210-55700-252 LIBRARY - IT EQUIP	1,212	1,212	2,250	1,038	54
210-55700-280 LIBRARY OUTSIDE SERVICES	0	0	0	0	0
210-55700-290 LIBRARY BOOKBINDING	0	0	0	0	0
210-55700-310 LIBRARY OFFICE SUPPLIES	569	569	2,250	1,681	25
210-55700-311 LIBRARY BOOK PROCESS SUPPLIES	479	479	2,500	2,021	19
210-55700-312 LIBRARY COPIER SUPPLIES	1,171	1,171	2,500	1,329	47
210-55700-313 LIBRARY POSTAGE	73	73	400	327	18
210-55700-330 LIBRARY PROFESSIONAL DEVL	583	583	2,000	1,417	29
210-55700-355 BLDG MAINTENANCE & REPAIR	26,198	26,198	44,046	17,848	59
210-55700-361 LIBRARY COMMUNICATIONS	1,436	1,436	3,500	2,064	41
210-55700-362 LIBRARY UTILITIES	5,518	5,518	15,000	9,482	37
210-55700-363 LIBRARY FUEL	4,636	4,636	8,200	3,564	57
210-55700-371 LIBRARY ADULT BOOKS	8,105	8,105	20,000	11,895	41
210-55700-372 LIBRARY CHILDREN'S BOOKS	6,068	6,068	14,000	7,932	43
210-55700-373 LIBRARY REFERENCE BOOKS	0	0	0	0	0
210-55700-374 LIBRARY - PERIODICALS	0	0	3,500	3,500	0
210-55700-375 LIBRARY JUVENILE PERIODICALS	0	0	0	0	0
210-55700-376 LIBRARY PROGRAMMING SUPPLIES	2,962	2,962	4,000	1,038	74
210-55700-380 LIBRARY GIFT EXPENDITURES	0	0	0	0	0
210-55700-385 LIBRARY GRANT EXPENDITURES	275	275	0	(275)	0
210-55700-389 CASH SHORT & OVER	0	0	0	0	0
210-55700-390 LIBRARY ADVERTISING & PROMOS	0	0	200	200	0
210-55700-510 LIBRARY PROPERTY INSURANCE	2,662	2,662	4,300	1,638	62
210-55700-511 LIBRARY LIABILITY INSURANCE	225	225	700	475	32
210-55700-512 WORKERS COMPENSATION INSURANCE	140	140	409	269	34
210-55700-513 LIBRARY UNEMPLOYMENT INSURANCE	0	0	0	0	0
210-55700-550 LIBRARY REPAYMENT TO CITY	0	0	0	0	0
210-55700-600 CROSSOVER BORROWING FEE	0	0	0	0	0
210-55700-640 TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0
210-55700-860 CAPITAL OUTLAY EXPENSES	0	0	0	0	0
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TOTAL LIBRARY	257,943	257,943	468,709	210,766	55
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TOTAL FUND EXPENDITURES	257,943	257,943	468,709	210,766	55
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CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

LIBRARY

	PERIOD PERIOD	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
NET REVENUES OVER EXPENDITURES	194,188	194,188	0	194,188	100

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

CEMETERY

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>TAXES</u>					
220-41110-540	TAXES	96,339	96,339	96,339	0	100
	TOTAL TAXES	96,339	96,339	96,339	0	100
	<u>PUBLIC CHARGES FOR SERVICE</u>					
220-46541-540	LOT SALES REVENUE	3,110	3,110	19,000	(15,890)	16
220-46542-540	INTERMENT RECEIPTS	18,150	18,150	28,000	(9,850)	65
	TOTAL PUBLIC CHARGES FOR SERVICE	21,260	21,260	47,000	(25,740)	45
	<u>MISCELLANEOUS CEMETERY REVENUE</u>					
220-48110-510	INT ON TEMP INVESTMENTS	1,701	1,701	1,800	(99)	95
220-48110-540	INTEREST INCOME	0	0	0	0	0
220-48200-540	MISCELLANEOUS RENT	100	100	0	100	0
220-48640-512	INSUR DIVIDEND/AUDIT ADJ-CEMET	0	0	200	(200)	0
	TOTAL MISCELLANEOUS CEMETERY REVE	1,801	1,801	2,000	(199)	90
	<u>OTHER FINANCING SOURCES</u>					
220-49999-990	FUND BALANCE APPLIED	0	0	40,000	(40,000)	0
	TOTAL OTHER FINANCING SOURCES	0	0	40,000	(40,000)	0
	TOTAL FUND REVENUE	119,400	119,400	185,339	(65,939)	64

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

CEMETERY

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
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CEMETERY					
220-54640-110 CEMETERY SALARY	39,576	39,576	92,774	53,198	43
220-54640-131 CEMETERY CLOTHING ALLOWANCE	0	0	300	300	0
220-54640-132 CEMETERY DENTAL INS	423	423	725	302	58
220-54640-133 CEMETERY HEALTH INS	7,975	7,975	15,789	7,814	51
220-54640-134 CEMETERY INCOME CONT	0	0	334	334	0
220-54640-136 CEMETERY LIFE INS	233	233	429	196	54
220-54640-138 CEMETERY RETIREMENT	2,514	2,514	5,403	2,889	47
220-54640-150 CEMETERY FICA	3,025	3,025	7,097	4,072	43
220-54640-180 RECOGNITION PROGRAM	48	48	55	7	87
220-54640-210 PROFESSIONAL SERVICES	0	0	0	0	0
220-54640-251 CEMETERY IT SERVICES & EQUIP	302	302	1,000	698	30
220-54640-340 CEM PURCHASE OF EQUIPMENT	0	0	0	0	0
220-54640-343 CEMETERY FUEL	1,527	1,527	3,250	1,723	47
220-54640-350 CEMETERY MAINT EXP	4,803	4,803	11,000	6,197	44
220-54640-360 CEMETERY UTILITIES EXPENSE	849	849	1,200	351	71
220-54640-361 CEMETERY COMMUNICATION EXPENSE	339	339	1,000	661	34
220-54640-510 CEMETERY PROPERTY INSURANCE	66	66	1,000	934	7
220-54640-511 CEMETERY LIABILITY INSURANCE	896	896	1,300	404	69
220-54640-512 CEMETERY WORKERS COMP INS	921	921	2,681	1,760	34
220-54640-513 CEMETERY UNEMPLOYMENT INSURANC	0	0	0	0	0
220-54640-660 TRANSFER TO TRUST FUND	0	0	0	0	0
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TOTAL CEMETERY	63,497	63,497	145,339	81,841	44
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220-55700-640 TRANSFER TO CAPITAL PROJECTS	0	0	40,000	40,000	0
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TOTAL DEPARTMENT 700	0	0	40,000	40,000	0
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TOTAL FUND EXPENDITURES	63,497	63,497	185,339	121,841	34
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NET REVENUES OVER EXPENDITURES	55,903	55,903	0	55,903	100
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CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>SOURCE 42</u>					
400-42422-002	TRANSFER FROM OTHER	39,395	39,395	0	39,395	0
	TOTAL SOURCE 42	39,395	39,395	0	39,395	0
	<u>INTERGOVERNMENTAL REVENUE</u>					
400-43530-570	GRANTS/INCENTIVES/AID	30,000	30,000	0	30,000	0
	TOTAL INTERGOVERNMENTAL REVENUE	30,000	30,000	0	30,000	0
	<u>MISCELLANEOUS REVENUE</u>					
400-48110-510	INT ON TEMP INVESTMENTS	84,040	84,040	0	84,040	0
400-48110-570	INTEREST INCOME	2,845	2,845	0	2,845	0
400-48300-570	SALE OF CITY PROPERTY	39,705	39,705	0	39,705	0
400-48400-000	INSURANCE RECOVERIES	2,298,045	2,298,045	0	2,298,045	0
400-48501-650	DONATIONS	40,000	40,000	0	40,000	0
	TOTAL MISCELLANEOUS REVENUE	2,464,635	2,464,635	0	2,464,635	0
	<u>OTHER FINANCING SOURCES</u>					
400-49100-570	PROCEEDS FROM NOTES ISSUANCE	0	0	1,743,997	(1,743,997)	0
400-49200-570	TRANSFER FROM OTHER FUNDS	0	0	68,000	(68,000)	0
	TOTAL OTHER FINANCING SOURCES	0	0	1,811,997	(1,811,997)	0
	TOTAL FUND REVENUE	2,534,030	2,534,030	1,811,997	722,033	140

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>POLICE PROJECTS</u>						
400-52200-821	POLICE BUILDING IMPROVEMENTS	6,544	6,544	10,000	3,456	65
400-52200-830	POLICE VEHICLE PURCHASE	53,676	53,676	54,000	325	99
400-52200-840	POLICE EQUIPMENT PURCHASE	28,932	28,932	25,000	(3,932)	116
	TOTAL POLICE PROJECTS	89,152	89,152	89,000	(152)	100
<u>EMS PROJECTS</u>						
400-52220-821	EMS BUILDING IMPROVEMENTS	0	0	50,000	50,000	0
400-52220-840	EMS EQUIPMENT PURCHASE	0	0	18,000	18,000	0
	TOTAL EMS PROJECTS	0	0	68,000	68,000	0
<u>DPW PROJECTS</u>						
400-53300-802	PW LANDSCAPING/SIDEWALK PROG	15,052	15,052	100,000	84,948	15
400-53300-821	PW BUILDINGS AND GROUNDS	882	882	37,500	36,618	2
400-53300-840	PW EQUIPMENT PURCHASE	73,239	73,239	345,000	271,761	21
400-53300-860	PW ROAD CONSTRUCTION	109,902	109,902	702,497	592,595	16
	TOTAL DPW PROJECTS	199,075	199,075	1,184,997	985,922	17
<u>CEMETERY PROJECTS</u>						
400-54640-840	CEMETERY EQUIPMENT PURCHASE	11,910	11,910	90,000	78,090	13
	TOTAL CEMETERY PROJECTS	11,910	11,910	90,000	78,090	13
<u>LIBRARY PROJECTS</u>						
400-55700-821	LIBRARY BUILDING IMPROVEMENTS	39,504	39,504	0	(39,504)	0
	TOTAL LIBRARY PROJECTS	39,504	39,504	0	(39,504)	0
<u>PARKS PROJECTS</u>						
400-55720-803	PARK IMPROVEMENTS	98,531	98,531	80,000	(18,531)	123
400-55720-821	PARK BLDG IMPROVEMENTS	0	0	85,000	85,000	0
400-55720-890	PARK PLANNING & MAPPING	37,297	37,297	65,000	27,703	57
	TOTAL PARKS PROJECTS	135,828	135,828	230,000	94,172	59

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>SWIMMING POOL PROJECTS</u>					
400-55730-803	POOL IMPROVEMENTS	53,998	53,998	0	(53,998)	0
	TOTAL SWIMMING POOL PROJECTS	53,998	53,998	0	(53,998)	0
	<u>CAPITAL PROJECTS</u>					
400-57960-821	CITY HALL BUILDING IMPROVEMENT	0	0	150,000	150,000	0
400-57960-830	CITY HALL BUILDING	65	65	0	(65)	0
400-57960-840	GENERAL EQUIP AND VEHICLE	39,891	39,891	0	(39,891)	0
	TOTAL CAPITAL PROJECTS	39,956	39,956	150,000	110,044	27
	TOTAL FUND EXPENDITURES	569,423	569,423	1,811,997	1,242,574	31
	NET REVENUES OVER EXPENDITURES	1,964,606	1,964,606	0	1,964,606	100

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

LEVY CAPITAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>TAXES</u>					
430-41110-570	PROPERTY TAX LEVY	34,315	34,315	34,315	0	100
	TOTAL TAXES	34,315	34,315	34,315	0	100
	<u>TRANSFERS</u>					
430-42422-002	TRANSFER FROM OTHER	0	0	40,000	(40,000)	0
	TOTAL TRANSFERS	0	0	40,000	(40,000)	0
	<u>INTERGOVERNMENTAL REVENUE</u>					
430-43420-000	EXPENDITURE RESTRAINT GRANT	0	0	61,785	(61,785)	0
	TOTAL INTERGOVERNMENTAL REVENUE	0	0	61,785	(61,785)	0
	TOTAL FUND REVENUE	34,315	34,315	136,100	(101,785)	25

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

LEVY CAPITAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
430-52200-840	LEVY POLICE EQUIPMENT	9,100	9,100	9,100	0	100
	TOTAL DEPARTMENT 200	9,100	9,100	9,100	0	100
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430-53300-840	LEVY DPW EQUIPMENT	19,832	19,832	40,000	20,168	50
	TOTAL DEPARTMENT 300	19,832	19,832	40,000	20,168	50
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430-54640-840	LEVY CEMETERY ROADS	36,821	36,821	40,000	3,179	92
	TOTAL DEPARTMENT 640	36,821	36,821	40,000	3,179	92
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430-55720-840	LEVY PARK EQUIP PURCHASE	17,000	17,000	17,000	0	100
	TOTAL DEPARTMENT 720	17,000	17,000	17,000	0	100
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430-57960-833	LEVY CITY TECH & COMMUNICATION	0	0	30,000	30,000	0
	TOTAL DEPARTMENT 960	0	0	30,000	30,000	0
	TOTAL FUND EXPENDITURES	82,753	82,753	136,100	53,347	61
	NET REVENUES OVER EXPENDITURES	(48,438)	(48,438)	0	(48,439)	(100)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

WWTP/SANITARY SEWER FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>SPECIAL ASSESSMENTS</u>						
600-42220-530	LIFT STATION #6 SA REVENUES	0	0	0	0	0
600-42400-530	PRINCIPAL LINCOLN ST SPECIALS	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
<u>PUBLIC CHARGES FOR SERVICE</u>						
600-46408-530	INDUSTRIAL SEWER FEES	19,540	19,540	47,304	(27,764)	41
600-46409-530	OUTSIDE MUNI SEWER FEES	0	0	150	(150)	0
600-46410-530	RESIDENTIAL SEWER FEES	618,009	618,009	1,225,607	(607,598)	50
600-46411-530	COMMERCIAL SEWER FEES	112,484	112,484	219,363	(106,879)	51
600-46412-530	MISC OPERATING REVENUE	2,528	2,528	6,269	(3,742)	40
600-46413-530	SEWER NEW CONNECT HOOK UP FEE	14,400	14,400	12,600	1,800	114
600-46414-530	CAPITAL CONTRIBUTIONS-SEWER	0	0	0	0	0
	TOTAL PUBLIC CHARGES FOR SERVICE	766,961	766,961	1,511,293	(744,332)	51
<u>MISCELLANEOUS REVENUE</u>						
600-47341-530	PUBLIC AUTHORITIES SEWER FEES	41,636	41,636	30,000	11,636	139
600-47412-530	WIND TURBINE	(1,911)	(1,911)	24,000	(25,911)	(8)
600-47413-530	MISC REVENUE	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	39,725	39,725	54,000	(14,275)	74
<u>INTEREST INCOME</u>						
600-48110-510	INT ON TEMP INVESTMENTS	27,179	27,179	20,000	7,179	136
600-48110-530	INTEREST ON BORROWINGS	28,676	28,676	20,000	8,676	143
600-48130-530	SPECIAL ASSESSMENT INT INCOME	0	0	0	0	0
600-48300-530	SALE OF WWTP EQUIPMENT	0	0	0	0	0
600-48500-512	INSUR DIVIDEND/AUDIT ADJ-WWTP	0	0	0	0	0
600-48501-512	INSUR DIVIDEND/AUDIT ADJ-SEWER	0	0	0	0	0
600-48850-530	GAIN ON SALE OF PROPERTY	0	0	0	0	0
600-48900-530	MISC REVENUE	0	0	0	0	0
	TOTAL INTEREST INCOME	55,855	55,855	40,000	15,855	140

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

WWTP/SANITARY SEWER FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUA	AMOUNT	VARIANCE	BUDGET
<u>OTHER FINANCING SOURCES</u>						
600-49000-000	GRANT REVENUE	0	0	0	0	0
600-49100-530	PROCEEDS FROM LONG TERM DEBT	0	0	1,410,792	(1,410,792)	0
600-49100-531	CONTRA PROCEEDS LONG TERM DEBT	0	0	0	0	0
600-49100-532	BOND PREMIUM	0	0	0	0	0
600-49200-100	DNR REPLACEMENT FUND DEPOSITS	0	0	43,170	(43,170)	0
600-49990-000	DNR REPLACEMENT FUNDS APPLIED	0	0	0	0	0
600-49991-000	RETAINED EARNINGS APPLIED	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES		0	0	1,453,962	(1,453,962)	0
TOTAL FUND REVENUE		862,541	862,541	3,059,255	(2,196,714)	28

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

WWTP/SANITARY SEWER FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUA	AMOUNT	VARIANCE	BUDGET
<u>DNR REPLACEMENT FUND DEPOSITS</u>						
600-52540-010	DNR REPLACEMENT FUND DEPOSITS	0	0	43,170	43,170	0
TOTAL DNR REPLACEMENT FUND DEPOSIT		0	0	43,170	43,170	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

WWTP/SANITARY SEWER FUND

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
WASTEWATER TREATMENT PLANT					
600-53500-003 CONTRA SEWER EXPENSE	0	0	0	0	0
600-53500-110 WWTP SALARY	81,884	81,884	227,710	145,827	36
600-53500-131 WWTP CLOTHING ALLOWANCE	0	0	600	600	0
600-53500-132 WWTP DENTAL INS	1,687	1,687	4,183	2,496	40
600-53500-133 WWTP HEALTH INS	30,736	30,736	77,097	46,361	40
600-53500-134 WWTP INCOME CONT	0	0	869	869	0
600-53500-136 WWTP LIFE INS	125	125	282	157	44
600-53500-138 WWTP RETIREMENT	5,691	5,691	15,344	9,653	37
600-53500-150 WWTP FICA	6,229	6,229	17,420	11,191	36
600-53500-160 COMPENSATED ABSENCES EXPENSE	0	0	0	0	0
600-53500-180 RECOGNITION PROGRAM	0	0	55	55	0
600-53500-200 PENSION EXPENSE	0	0	0	0	0
600-53500-210 WWTP PROFESSIONAL SERVICES	3,778	3,778	15,000	11,222	25
600-53500-211 WWTP PROF SERVICES - CIP	0	0	0	0	0
600-53500-214 WWTP LABORATORY SERVICES	3,819	3,819	9,000	5,181	42
600-53500-215 SLUDGE HAULING	13,900	13,900	28,000	14,100	50
600-53500-251 WWTP IT MAINT & REPAIR	1,260	1,260	2,500	1,240	50
600-53500-252 WWTP IT EQUIP	79	79	500	421	16
600-53500-295 WWTP ACCOUNTING & COLLECTIONS	8,435	8,435	7,500	(935)	112
600-53500-310 WWTP GEN OFFICE SUPPLIES & EXP	47	47	1,000	953	5
600-53500-330 WWTP PROFESSIONAL DEVL	5,012	5,012	7,000	1,988	72
600-53500-340 WWTP GENERAL PLANT SUPPLIES	6,356	6,356	16,000	9,644	40
600-53500-343 WWTP FUEL	602	602	2,400	1,798	25
600-53500-350 SAN SEWER MAINT & REPAIRS	0	0	0	0	0
600-53500-355 WWTP PLANT MAINT & REPAIR	9,634	9,634	20,000	10,366	48
600-53500-361 WWTP COMMUNICATIONS	2,297	2,297	3,300	1,003	70
600-53500-362 WWTP ELECTRIC/WATER EXP	24,916	24,916	64,000	39,084	39
600-53500-363 WWTP NATURAL GAS EXP	3,723	3,723	5,500	1,777	68
600-53500-390 WWTP MISCELLANEOUS EXP	386	386	1,400	1,014	28
600-53500-391 WWTP READING & COLLECTION EXP	0	0	5,000	5,000	0
600-53500-392 WWTP PUBLIC REALATIONS AND ADV	0	0	500	500	0
600-53500-510 WWTP PROPERTY INSURANCE	7,752	7,752	14,000	6,248	55
600-53500-511 WWTP LIABILITY INSURANCE	2,123	2,123	4,800	2,677	44
600-53500-512 WORKERS COMPENSATION INSURANCE	2,191	2,191	6,379	4,187	34
600-53500-530 DEBT PRINCIPAL PAYMENT	644,106	644,106	559,106	(85,000)	115
600-53500-531 CONTRA DEBT PRINCIPAL	0	0	0	0	0
600-53500-540 DEPRECIATION-EXPENSE	0	0	0	0	0
600-53500-541 DEPRECIATION-METERS	0	0	0	0	0
600-53500-542 WWTP METER PILOT	0	0	7,400	7,400	0
600-53500-543 WWTP RETURN ON METERS	0	0	21,000	21,000	0
600-53500-620 WWTP INT ON LONG TERM DEBT	146,543	146,543	259,374	112,831	57
600-53500-630 AMORTIZATION OF BOND DISCOUNT	0	0	0	0	0
600-53500-740 BAD DEBT EXPENSE	0	0	0	0	0
600-53500-741 CLEAN WATER REBATE PROGRAM	1,266	1,266	0	(1,266)	0
600-53500-820 WWTP UPGRADES	0	0	0	0	0
600-53500-821 WWTP WIND TURBINE MONITORING	0	0	0	0	0
600-53500-822 WWTP WIND TURBINE RECONCILIATI	0	0	0	0	0
600-53500-830 WWTP FINE SCREEN	0	0	0	0	0
600-53500-840 EQUIPMENT PURCHASES	0	0	1,000	1,000	0
600-53500-850 SANITARY SEWER CONSTRUCTION	11,397	11,397	0	(11,397)	0
600-53500-860 WWTP BILLING EQUIP	0	0	0	0	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

WWTP/SANITARY SEWER FUND

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
600-53500-865 ROAD REMEDIATION	0	0	0	0	0
TOTAL WASTEWATER TREATMENT PLANT	1,025,974	1,025,974	1,405,218	379,244	73
<u>SANITARY SEWER</u>					
600-53510-110 SANITARY SEWER SALARY	30,437	30,437	77,176	46,739	39
600-53510-132 SAN SEWER DENTAL INS	635	635	1,418	782	45
600-53510-133 SANITARY SEWER HEALTH INS	10,376	10,376	24,081	13,705	43
600-53510-134 SANITARY SEWER INCOME CONT	0	0	320	320	0
600-53510-136 SANITARY SEWER LIFE INS	45	45	111	65	41
600-53510-138 SANITARY SEWER RETIREMENT	2,040	2,040	5,177	3,137	39
600-53510-150 SANITARY SEWER FICA	2,325	2,325	5,904	3,579	39
600-53510-210 SANITARY PROFESSIONAL SERVICES	5,025	5,025	5,000	(25)	101
600-53510-211 SANITARY PROF SERVICES - CIP	0	0	0	0	0
600-53510-310 SAN SEWER OFFICE SUPPLIES -EXP	0	0	250	250	0
600-53510-330 SANITARY PROFESSIONAL DEVL	0	0	500	500	0
600-53510-350 SAN SEWER MAINT & REPAIRS	101	101	39,000	38,899	0
600-53510-512 SAN SEWER WORK COMP INS	386	386	1,124	738	34
600-53510-540 DEPRECIATION-COLLECTING SEWERS	0	0	0	0	0
600-53510-840 SANITARY SEWER EQUIPMENT	0	0	0	0	0
600-53510-850 STREET RECONSTRUCTION	153,847	153,847	898,292	744,445	17
600-53510-851 OTHER CAPITAL	0	0	0	0	0
600-53510-860 LINCOLN STREET SEWER PROJECT	0	0	0	0	0
600-53510-890 HWY 14/E.MAIN/UNION ST PROJECT	0	0	0	0	0
600-53510-891 SEWER MAPPING	0	0	1,000	1,000	0
600-53510-900 GARFIELD STREET PROJECT	0	0	0	0	0
600-53510-901 BUILDING STORAGE AND GROUNDS	0	0	12,500	12,500	0
600-53510-910 4TH STREET PROJECT	0	0	0	0	0
TOTAL SANITARY SEWER	205,218	205,218	1,071,852	866,634	19
<u>LIFT STATION</u>					
600-53520-340 WWTP LIFT STATION OPER EXP	0	0	0	0	0
600-53520-355 LIFT STATION MAINT & REPAIRS	8,770	8,770	15,000	6,230	58
600-53520-360 LIFT STATION UTILITIES	9,618	9,618	20,000	10,382	48
600-53520-540 DEPRECIATION-LIFT STATIONS	0	0	0	0	0
600-53520-810 LIFT STATION - SCADA UPGRADE	0	0	0	0	0
600-53520-850 LIFT STATION CIP	3,028	3,028	500,000	496,973	1
TOTAL LIFT STATION	21,415	21,415	535,000	513,585	4

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

WWTP/SANITARY SEWER FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>WWTP EQUIPMENT</u>					
600-53530-300	WWTP COMPUTERS	0	0	0	0	0
600-53530-310	WWTP REPAIRS	0	0	0	0	0
600-53530-350	EQUIP MAINT & REPAIRS	0	0	1,500	1,500	0
600-53530-540	DEPRECIATION-EQUIPMENT	0	0	0	0	0
600-53530-810	PUMPING/JETTER TRUCK	0	0	0	0	0
600-53530-820	WWTP VEHICLES	0	0	0	0	0
	TOTAL WWTP EQUIPMENT	0	0	1,500	1,500	0
	<u>DEPARTMENT 540</u>					
600-53540-355	WIND TURBINE MAINT & REPAIR	0	0	2,500	2,500	0
	TOTAL DEPARTMENT 540	0	0	2,500	2,500	0
	<u>DEPARTMENT 940</u>					
600-58940-630	DEBT ISSUANCE COST	0	0	0	0	0
	TOTAL DEPARTMENT 940	0	0	0	0	0
	<u>DEPARTMENT 999</u>					
600-59999-000	GASB 68 PENSION ACTIVITY	0	0	0	0	0
	TOTAL DEPARTMENT 999	0	0	0	0	0
	<u>DEPARTMENT 998</u>					
600-99998-000	OPEB CLEARING ACCOUNT- SEWER	0	0	0	0	0
	TOTAL DEPARTMENT 998	0	0	0	0	0
	<u>DEPARTMENT 999</u>					
600-99999-000	OPEB CLEARING ACCOUNT-SEWER	0	0	0	0	0
	TOTAL DEPARTMENT 999	0	0	0	0	0
	TOTAL FUND EXPENDITURES	1,252,607	1,252,607	3,059,240	1,806,633	41
	NET REVENUES OVER EXPENDITURES	(390,066)	(390,066)	15	(390,081)	(100)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

STORMWATER UTILITY

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>TAXES</u>					
610-41110-610	TAXES	0	0	0	0	0
	<u>TOTAL TAXES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>PUBLIC CHARGES FOR SERVICE</u>					
610-46409-610	RESIDENTIAL STORMWATER FEES	123,439	123,439	247,245	(123,806)	50
610-46411-610	NON-RESIDENTIAL STRMWATER FEES	135,458	135,458	274,414	(138,956)	49
610-46412-610	MISC OPERATING REVENUE	679	679	650	29	104
	<u>TOTAL PUBLIC CHARGES FOR SERVICE</u>	<u>259,575</u>	<u>259,575</u>	<u>522,309</u>	<u>(262,733)</u>	<u>50</u>
	<u>MISCELLANEOUS STORMWATER REV</u>					
610-48000-610	OTHER FINANCING SOURCE	0	0	0	0	0
610-48110-510	INT ON TEMP INVESTMENTS	5,170	5,170	1,000	4,170	517
610-48110-610	INTEREST INCOME	0	0	0	0	0
610-48130-530	STWT ASSESSMENT REVENUE	0	0	0	0	0
610-48300-610	SALE OF CITY PROPERTY	0	0	0	0	0
610-48580-512	INSUR DIVIDEND/AUDIT ADJ-STORM	0	0	0	0	0
	<u>TOTAL MISCELLANEOUS STORMWATER RE</u>	<u>5,170</u>	<u>5,170</u>	<u>1,000</u>	<u>4,170</u>	<u>517</u>
	<u>OTHER FINANCING SOURCES</u>					
610-49100-571	BOND PREMIUM	0	0	0	0	0
610-49100-610	PROCEEDS FROMLONG TERM DEBT	0	0	592,021	(592,021)	0
610-49100-611	CONTRA PROCEEDS FROM LONG-TERM	0	0	0	0	0
610-49200-570	TRANSFER FROM OTHER FUNDS	0	0	0	0	0
610-49999-990	FUND BALANCE APPLIED	0	0	0	0	0
	<u>TOTAL OTHER FINANCING SOURCES</u>	<u>0</u>	<u>0</u>	<u>592,021</u>	<u>(592,021)</u>	<u>0</u>
	<u>TOTAL FUND REVENUE</u>	<u>264,745</u>	<u>264,745</u>	<u>1,115,330</u>	<u>(850,585)</u>	<u>24</u>

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

STORMWATER UTILITY

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>STORMWATER</u>					
610-53580-110 STORMWATER SALARY	19,764	19,764	71,854	52,090	28
610-53580-131 STORMWATER CLOTHING ALLOWANCE	0	0	200	200	0
610-53580-132 STORMWATER DENTAL INS	441	441	1,186	745	37
610-53580-133 STORMWATER HEALTH INS	5,837	5,837	22,382	16,545	26
610-53580-134 STORMWATER INCOME CONT	0	0	309	309	0
610-53580-136 STORMWATER LIFE INS	25	25	161	135	16
610-53580-138 STORMWATER RETIREMENT	1,374	1,374	4,994	3,620	28
610-53580-150 STORMWATER FICA	1,510	1,510	5,497	3,986	27
610-53580-180 RECOGNITION PROGRAM	29	29	110	81	26
610-53580-200 MAINTENANCE AND REPAIRS	33	33	8,500	8,467	0
610-53580-210 PROFESSIONAL SERVICES	6,018	6,018	8,000	1,982	75
610-53580-211 STWT PROFESSIONAL SERVICES - C	0	0	0	0	0
610-53580-251 STWT IT MAINT & REPAIR	618	618	100	(518)	618
610-53580-300 STWT EXPENSES	0	0	500	500	0
610-53580-301 WATERWAY MAINTENANCE	94,480	94,480	260,000	165,520	36
610-53580-302 STREET SWEEPING	1,914	1,914	3,000	1,086	64
610-53580-330 STWT PROFESSIONAL DEVL	50	50	500	450	10
610-53580-340 STORMWATER SUPPLIES & EQUIP	0	0	1,300	1,300	0
610-53580-350 STORMWATER EQUIP MAINT & REPAI	0	0	2,000	2,000	0
610-53580-390 STORMWATER MISC	0	0	250	250	0
610-53580-392 STWT PUBLIC RELATIONS & ADVOCA	0	0	250	250	0
610-53580-510 STORMWATER PROPERTY INSURANCE	112	112	180	68	62
610-53580-511 STORMWATER LIABILITY INSURANCE	0	0	0	0	0
610-53580-512 STORMWATER WORKERS COMP INS	577	577	1,681	1,103	34
610-53580-530 PRINCIPAL DEBT PAYMENT	175,500	175,500	175,500	0	100
610-53580-540 DEPRECIATION-EXPENSE	0	0	0	0	0
610-53580-620 INTEREST ON LONG-TERM DEBT	76,719	76,719	138,793	62,074	55
610-53580-840 STORMWATER EQUIPMENT PURCHASE	0	0	1,000	1,000	0
610-53580-850 STWT ROAD CONSTRUCTION	95,633	95,633	392,022	296,389	24
610-53580-851 SOUTH GATE POND RELOCATE	0	0	0	0	0
610-53580-891 STWT MAPPING	0	0	0	0	0
610-53580-900 GARFIELD STREET PROJECT	0	0	0	0	0
610-53580-901 BUILDING STORAGE AND GROUNDS	0	0	12,500	12,500	0
 TOTAL STORMWATER	 480,635	 480,635	 1,112,767	 632,133	 43
610-58940-630 DEBT ISSUANCE COST	0	0	0	0	0
610-58940-700 TRANSFER TO WATER & LIGHT	0	0	0	0	0
610-58940-710 TRANSFER TO DEBT SERVICE	0	0	0	0	0
 TOTAL DEPARTMENT 940	 0	 0	 0	 0	 0
 TOTAL FUND EXPENDITURES	 480,635	 480,635	 1,112,767	 632,133	 43
NET REVENUES OVER EXPENDITURES	(215,890)	(215,890)	2,562	(218,452)	(99)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

WATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>WATER UTILITY</u>					
620-42421-002 CAPITAL CONTRIBUTIONS - WATER	27,600.00	27,600.00	.00	27,600.00	.00
620-42434-002 GAIN ON SALE OF PROPERTY	620.00	620.00	.00	620.00	.00
620-42452-002 OVERHEAD - WATER	588.28	588.28	.00	588.28	.00
620-42457-002 INSUR DIVIDEND/AUDIT ADJ-WATER	.00	.00	500.00	(500.00)	.00
620-42461-012 RESIDENTIAL WATER SALES	397,201.58	397,201.58	784,550.61	(387,349.03)	50.63
620-42461-022 COMMERCIAL WATER SALES	46,654.69	46,654.69	101,277.27	(54,622.58)	46.07
620-42461-032 INDUSTRIAL WATER SALES	9,322.56	9,322.56	18,844.22	(9,521.66)	49.47
620-42461-042 SUBURBAN WATER SALES	.00	.00	9,794.62	(9,794.62)	.00
620-42461-062 MULTI-FAMILY RESIDENT WTR SALE	14,980.40	14,980.40	19,497.66	(4,517.26)	76.83
620-42462-002 PRIVATE FIRE PROTECTION	5,093.07	5,093.07	10,081.00	(4,987.93)	50.52
620-42463-002 HYDRANT RENTAL	.00	.00	198,686.25	(198,686.25)	.00
620-42463-012 PUBLIC FIRE PROTECTION RENTAL	165,885.52	165,885.52	173,882.00	(7,996.48)	95.40
620-42464-002 PUBLIC AUTHORITY SALES	28,881.29	28,881.29	32,065.00	(3,183.71)	90.07
620-42470-002 PENALTIES	2,090.55	2,090.55	3,500.00	(1,409.45)	59.73
620-42471-002 MISC. SERVICE REVENUES	1,940.00	1,940.00	3,515.36	(1,575.36)	55.19
620-42472-002 RENTS FROM WATER PROPERTY	29,228.71	29,228.71	27,649.00	1,579.71	105.71
620-42910-580 PROCEEDS FROM LONG-TERM DEBT	.00	.00	2,955,624.00	(2,955,624.00)	.00
TOTAL WATER UTILITY	730,086.65	730,086.65	4,339,466.99	(3,609,380.34)	16.82
TOTAL ELECTRIC REVENUE	730,086.65	730,086.65	4,339,466.99	(3,609,380.34)	16.82

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

WATER UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>TAXES - WATER</u>					
620-52408-001	TAXES	10,340.60	10,340.60	20,000.00	9,659.40	51.70
620-52408-002	FICA TAX EXPENSE	.00	.00	24,652.23	24,652.23	.00
620-52408-022	PROPERTY TAX EQUIVALENT-WATER	.00	.00	190,000.00	190,000.00	.00
	<u>TOTAL TAXES - WATER</u>	<u>10,340.60</u>	<u>10,340.60</u>	<u>234,652.23</u>	<u>224,311.63</u>	<u>4.41</u>
	<u>AMORTIZATION & INT - WATER</u>					
620-52427-000	DEBT PAYMENTS	390,000.00	390,000.00	395,000.00	5,000.00	98.73
620-52427-002	INTEREST EXPENSE	48,272.50	48,272.50	146,385.00	98,112.50	32.98
	<u>TOTAL AMORTIZATION & INT - WATER</u>	<u>438,272.50</u>	<u>438,272.50</u>	<u>541,385.00</u>	<u>103,112.50</u>	<u>80.95</u>
	<u>WATER PLANT MAINTENANCE</u>					
620-52605-002	MAINT WATER SOURCE PLANT	23.73	23.73	5,000.00	4,976.27	.47
	<u>TOTAL WATER PLANT MAINTENANCE</u>	<u>23.73</u>	<u>23.73</u>	<u>5,000.00</u>	<u>4,976.27</u>	<u>.47</u>
	<u>POWER FOR PUMPING</u>					
620-52620-110	OPER PUMPING SALARY	2,928.80	2,928.80	15,243.53	12,314.73	19.21
620-52622-002	OPER POWER PURCHASED FOR PUMPI	21,953.08	21,953.08	55,000.00	33,046.92	39.91
620-52623-002	OPER PUMP SUPPLIES & EXPENSES	1,800.00	1,800.00	750.00	(1,050.00)	240.00
620-52625-002	MAINT PUMP BUILDINGS & EQUIPME	766.03	766.03	10,000.00	9,233.97	7.66
620-52625-110	MAINT PUMP BLDG & EQPMT SALARY	10,901.80	10,901.80	22,357.32	11,455.52	48.76
	<u>TOTAL POWER FOR PUMPING</u>	<u>38,349.71</u>	<u>38,349.71</u>	<u>103,350.85</u>	<u>65,001.14</u>	<u>37.11</u>
	<u>WATER TREATMENT</u>					
620-52630-110	OPER WATER TREATMENT SALARY	14,827.36	14,827.36	33,751.04	18,923.68	43.93
620-52631-002	OPER WATER TREATMENT CHEMICALS	12,116.95	12,116.95	28,000.00	15,883.05	43.27
620-52635-002	MAINT TREATMENT EQUIPMENT	.00	.00	2,500.00	2,500.00	.00
620-52635-110	MAINT TREATMENT EQPMNT SALARY	242.17	242.17	1,652.22	1,410.05	14.66
	<u>TOTAL WATER TREATMENT</u>	<u>27,186.48</u>	<u>27,186.48</u>	<u>65,903.26</u>	<u>38,716.78</u>	<u>41.25</u>
	<u>WATER OPERATIONS</u>					
620-52640-110	OPER SUPERVISION SALARY	1,729.92	1,729.92	17,431.68	15,701.76	9.92
620-52641-002	WATER INVESTIGATIONS	7,363.25	7,363.25	2,000.00	(5,363.25)	368.16
	<u>TOTAL WATER OPERATIONS</u>	<u>9,093.17</u>	<u>9,093.17</u>	<u>19,431.68</u>	<u>10,338.51</u>	<u>46.80</u>

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

WATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>WATER MAINTENANCE</u>					
620-52650-002 MAINT STANDPIPE & RESERVOIRS	5,154.45	5,154.45	10,000.00	4,845.55	51.54
620-52651-002 MAINT MAINS	95,188.78	95,188.78	45,000.00	(50,188.78)	211.53
620-52651-003 CAPITAL PROJECTS MAINS	89,386.01	89,386.01	1,709,543.00	1,620,156.99	5.23
620-52651-004 CAPITAL WATER OTHER	.00	.00	1,187,556.00	1,187,556.00	.00
620-52651-110 MAINT MAINS SALARY	4,166.28	4,166.28	16,953.17	12,786.89	24.58
620-52651-891 MAINT MAIN MAPPING	.00	.00	1,000.00	1,000.00	.00
620-52652-002 MAINT SERVICES	4,402.97	4,402.97	9,500.00	5,097.03	46.35
620-52652-110 MAINT SERVICES SALARY	14,807.70	14,807.70	49,440.01	34,632.31	29.95
620-52653-002 MAINT METERS	31,446.00	31,446.00	43,000.00	11,554.00	73.13
620-52653-110 MAINT METERS SALARY	5,456.01	5,456.01	9,625.03	4,169.02	56.69
620-52654-002 MAINT HYDRANTS	2,771.44	2,771.44	19,500.00	16,728.56	14.21
620-52654-110 MAINT HYDRANTS SALARY	2,105.64	2,105.64	6,568.82	4,463.18	32.06
620-52655-002 MAINT MAINTENANCE OF OTHER PLA	2,257.60	2,257.60	22,500.00	20,242.40	10.03
TOTAL WATER MAINTENANCE	257,142.88	257,142.88	3,130,186.03	2,873,043.15	8.21
<u>WATER CUSTOMER ACCOUNTS</u>					
620-52901-110 OPER METER READING SALARY	.00	.00	1,223.81	1,223.81	.00
620-52902-002 OPER ACCOUNTING & COLLECTING	10,384.90	10,384.90	55,000.00	44,615.10	18.88
620-52902-110 OPER ACCOUNT & COLLECT SALARY	23,877.14	23,877.14	52,821.04	28,943.90	45.20
620-52903-002 OPER READING & COLLECTING EXPE	2,730.76	2,730.76	6,500.00	3,769.24	42.01
620-52904-002 OPER UNCOLLECTABLE ACCOUNTS	.00	.00	150.00	150.00	.00
TOTAL WATER CUSTOMER ACCOUNTS	36,992.80	36,992.80	115,694.85	78,702.05	31.97
<u>WATER ADMIN & GENERAL</u>					
620-52920-110 OPER ADMINISTRATIVE SALARY	29,324.35	29,324.35	62,801.40	33,477.05	46.69
620-52921-002 OPER OFFICE SUPPLIES & EXPENSE	8,845.22	8,845.22	5,500.00	(3,345.22)	160.82
620-52924-002 OPER PROPERTY INSURANCE	1,763.58	1,763.58	5,700.00	3,936.42	30.94
620-52925-002 OPER INJURIES & DAMAGE	6,013.56	6,013.56	13,130.00	7,116.44	45.80
620-52926-001 OPER PENSIONS & BENEFITS	37,842.49	37,842.49	84,113.20	46,270.71	44.99
620-52926-002 OPER PENSIONS & BENEFITS	115.44	115.44	.00	(115.44)	.00
620-52928-392 WTR PUBLIC RELATIONS & ADVOCAC	7.86	7.86	1,500.00	1,492.14	.52
TOTAL WATER CUSTOMER ACCOUNTS	83,912.50	83,912.50	172,744.60	88,832.10	48.58

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

WATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>MISC WATER OPER EXPENSES</u>					
620-52930-002 OPER MISC GENERAL EXPENSE	6,454.53	6,454.53	10,000.00	3,545.47	64.55
620-52930-022 RECOGNITION PROGRAM	.00	.00	110.00	110.00	.00
620-52930-110 OPER MISC GENERAL SALARY	10,359.66	10,359.66	21,371.53	11,011.87	48.47
620-52930-130 WATER SAFETY & PPE	653.28	653.28	2,500.00	1,846.72	26.13
620-52930-251 IT SERVICE & EQUIP	3,046.61	3,046.61	6,000.00	2,953.39	50.78
620-52930-330 PROFESSIONAL DEVELOPMENT	9,818.38	9,818.38	7,500.00	(2,318.38)	130.91
620-52930-343 TRANSPORTATION FUEL	1,420.04	1,420.04	6,000.00	4,579.96	23.67
620-52930-360 BUILDING EXPENSES - RENT	3,500.00	3,500.00	10,500.00	7,000.00	33.33
620-52933-002 OPER TRANSPORTATIONS EXPENSE	2,120.02	2,120.02	50,025.00	47,904.98	4.24
620-52933-003 CONTRA OPER EQUIPMENT EXPENSE	(33.64)	(33.64)	.00	33.64	.00
620-52935-002 MAINT MAINTENANCE OF GENERAL P	3,890.05	3,890.05	6,000.00	2,109.95	64.83
620-52935-110 MAINTENANCE OF GEN PLNT SALARY	1,236.34	1,236.34	5,220.01	3,983.67	23.68
TOTAL MISC WATER OPER EXPENSES	42,465.27	42,465.27	125,226.54	82,761.27	33.91
TOTAL WATER EXPENDITURES	943,779.64	943,779.64	4,513,575.04	3,569,795.40	20.91
NET REVENUES OVER EXPENDITURES	(213,692.99)	(213,692.99)	(174,108.05)	(39,584.94)	(539.83)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 630

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>REVENUES</u>					
630-41400-001 OPERATING & OTHER REVENUES	511	511	0	511	0
630-41415-001 JOBBING SALES	0	0	0	0	0
630-41419-001 INTEREST & DIVIDENDS	35,845	35,845	32,000	3,845	112
630-41421-001 CAPITAL CONTRIBUTIONS - ELECTR	0	0	0	0	0
630-41425-001 AMORTIZATION OF REG LIABILITY	0	0	0	0	0
630-41426-001 OTHER INCOME DEDUCTIONS	0	0	0	0	0
630-41434-001 SALE OF PROPERTY	16,751	16,751	0	16,751	0
630-41440-011 URBAN RESIDENTIAL RG1	1,956,992	1,956,992	2,856,823	(899,831)	69
630-41440-101 YARD LIGHTS URBAN RESIDENTIAL	3,765	3,765	0	3,765	0
630-41441-011 RURAL RESIDENTIAL RG1	0	0	1,538,289	(1,538,289)	0
630-41441-021 RURAL COMMERCIAL S-PH GS1	0	0	465,282	(465,282)	0
630-41441-031 RURAL COMMERCIAL 3-PH GS2	0	0	13,436	(13,436)	0
630-41441-041 RURAL SMALL POWER CP1	0	0	153,319	(153,319)	0
630-41441-051 RURAL LARGE POWER CP2	0	0	63,539	(63,539)	0
630-41441-101 YARD LIGHTS RURAL	0	0	20,844	(20,844)	0
630-41442-011 URBAN COMMERCIAL S-PH GS1	515,942	515,942	864,095	(348,153)	60
630-41442-021 MUNICIPAL COMMERCIAL S-PH GS2	0	0	10,551	(10,551)	0
630-41442-031 URBAN COMMERCIAL 3-PH GS2	0	0	13,436	(13,436)	0
630-41442-041 MUNICIPAL COMMERCIAL 3-PH GS2	0	0	53,039	(53,039)	0
630-41442-051 MUNICIPAL ATHLETIC FIELD MS2	0	0	3,705	(3,705)	0
630-41442-062 MUNICIPAL GREEN POWER	(2,858)	(2,858)	1,000	(3,858)	(286)
630-41442-101 YARD LIGHTS URBAN COMMERCIAL	7,074	7,074	5,507	1,566	128
630-41443-011 URBAN LARGE POWER CP2	1,289,673	1,289,673	1,514,023	(224,350)	85
630-41443-021 MUNICIPAL LARGE POWER CP2	0	0	300,307	(300,307)	0
630-41443-031 INDUSTRIAL CP3	0	0	1,283,178	(1,283,178)	0
630-41443-041 URBAN SMALL POWER CP1	0	0	180,890	(180,890)	0
630-41443-051 MUNICIPAL SMALL POWER CP1	0	0	39,221	(39,221)	0
630-41443-101 YARD LIGHTS LARGE POWER	1,678	1,678	4,137	(2,459)	41
630-41444-001 MUNICIPAL STREET LIGHTING MS1	35,815	35,815	91,062	(55,247)	39
630-41445-001 PUBLIC AUTHORITY SALES	275,936	275,936	0	275,936	0
630-41448-001 INTERDEPARTMENTAL SALES	18,129	18,129	25,000	(6,871)	73
630-41450-001 PENALTIES	8,485	8,485	20,000	(11,515)	42
630-41451-001 MISCELLANEOUS SERVICE REVENUES	0	0	0	0	0
630-41454-001 RENT ELECTRIC PROPERTY	4,426	4,426	0	4,426	0
630-41456-001 OTHER ELECTRIC REVENUE	8,699	8,699	1,500	7,199	580
630-41457-001 INSUR DIVIDEND/AUDIT ADJ-ELECT	0	0	1,000	(1,000)	0
630-41910-001 OVERHEAD - ELECTRIC	7,712	7,712	65,000	(57,288)	12
630-41910-580 PROCEEDS FROM LONG-TERM DEBT	0	0	1,399,000	(1,399,000)	0
630-41910-581 CONTRA PROCEEDS FROM LONG-TERM	0	0	0	0	0
TOTAL REVENUES	4,184,575	4,184,575	11,019,184	(6,834,608)	38
TOTAL FUND REVENUE	4,184,575	4,184,575	11,019,184	(6,834,608)	38

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 630

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
630-50926-138	RETIREMENT	27,056	27,056	0	(27,056)	0
	TOTAL DEPARTMENT 926	27,056	27,056	0	(27,056)	0
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630-51241-150	FICA TAX EXPENSE	29,929	29,929	91,230	61,301	33
	TOTAL DEPARTMENT 241	29,929	29,929	91,230	61,301	33
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DEPARTMENT 403						
630-51403-101	DEPRECIATION EXPENSE - CIAC	0	0	0	0	0
630-51403-300	DEPRECIATION EXPENSE	0	0	0	0	0
	TOTAL DEPARTMENT 403	0	0	0	0	0
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DEPARTMENT 408						
630-51408-011	LICENSE FEES & OTHER TAX	38,483	38,483	90,000	51,517	43
630-51408-021	PROPERTY TAX EQUIVALENT	0	0	225,000	225,000	0
	TOTAL DEPARTMENT 408	38,483	38,483	315,000	276,517	12
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DEPARTMENT 416						
630-51416-300	COST OF JOBBING SALES	0	0	0	0	0
	TOTAL DEPARTMENT 416	0	0	0	0	0
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DEPARTMENT 426						
630-51426-300	OTHER INCOME DEDUCTIONS	0	0	0	0	0
	TOTAL DEPARTMENT 426	0	0	0	0	0
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DEPARTMENT 427						
630-51427-002	DEBT PAYMENTS	475,000	475,000	525,441	50,441	90
630-51427-003	CONTRA DEBT PAYMENTS	0	0	0	0	0
630-51427-004	ANNUAL DEBT SERVICE FEES	0	0	0	0	0
630-51427-300	INTEREST EXPENSE	34,811	34,811	92,495	57,684	38
	TOTAL DEPARTMENT 427	509,811	509,811	617,936	108,124	83

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 630

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>DEPARTMENT 428</u>					
630-51428-003	DEBT ISSUANCE EXPENSE	0	0	0	0	0
630-51428-300	AMORTIZATION OF DEBT DISC	0	0	0	0	0
	TOTAL DEPARTMENT 428	0	0	0	0	0
	<u>DEPARTMENT 555</u>					
630-51555-300	POWER PURCHASED	2,096,819	2,096,819	6,605,351	4,508,532	32
	TOTAL DEPARTMENT 555	2,096,819	2,096,819	6,605,351	4,508,532	32
	<u>DEPARTMENT 580</u>					
630-51580-110	OPER SUPERVISION SALARY	25,473	25,473	46,484	21,012	55
630-51580-210	OPERATION ENGINEERING	0	0	0	0	0
630-51580-300	OPER SUPERVISION EXPENSE	0	0	0	0	0
	TOTAL DEPARTMENT 580	25,473	25,473	46,484	21,012	55
	<u>DEPARTMENT 582</u>					
630-51582-110	OPER SUBSTATION SALARY	0	0	0	0	0
630-51582-300	CAPITAL SUBSTATION EXPENSES	47,097	47,097	769,000	721,903	6
	TOTAL DEPARTMENT 582	47,097	47,097	769,000	721,903	6
	<u>DEPARTMENT 583</u>					
630-51583-110	OPER OH LINES SALARY	1,782	1,782	38,398	36,616	5
630-51583-300	OPER OH LINE INSTALL	0	0	0	0	0
	TOTAL DEPARTMENT 583	1,782	1,782	38,398	36,616	5
	<u>DEPARTMENT 584</u>					
630-51584-110	OPER UG LINE SALARY	10,195	10,195	38,398	28,203	27
630-51584-300	OPER UG LINE	2,558	2,558	100,000	97,443	3
	TOTAL DEPARTMENT 584	12,753	12,753	138,398	125,645	9

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 630

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>DEPARTMENT 585</u>					
630-51585-300	STREET LIGHT INSTALLATION	271	271	2,500	2,229	11
	TOTAL DEPARTMENT 585	271	271	2,500	2,229	11
	<u>DEPARTMENT 586</u>					
630-51586-300	OPER METER EXPENSE	0	0	0	0	0
630-51586-301	CONTRA OPER METER EXPENSE	0	0	0	0	0
	TOTAL DEPARTMENT 586	0	0	0	0	0
	<u>DEPARTMENT 587</u>					
630-51587-110	CUSTOMER INSTALL SALARY	118	118	2,541	2,423	5
630-51587-300	CUSTOMER INSTALLATIONS EXPENSE	0	0	0	0	0
	TOTAL DEPARTMENT 587	118	118	2,541	2,423	5
	<u>DEPARTMENT 588</u>					
630-51588-300	MISC DISTRIBUTION EXPENSES	1,424	1,424	1,200	(224)	119
	TOTAL DEPARTMENT 588	1,424	1,424	1,200	(224)	119
	<u>DEPARTMENT 590</u>					
630-51590-110	SUBSTATION SUPERVISION SALARY	4,468	4,468	46,484	42,016	10
630-51590-300	MAINT SUPERVISION EXPENSE	0	0	0	0	0
	TOTAL DEPARTMENT 590	4,468	4,468	46,484	42,016	10
	<u>DEPARTMENT 591</u>					
630-51591-300	STRUCTURE MAINTENANCE	0	0	0	0	0
	TOTAL DEPARTMENT 591	0	0	0	0	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 630

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>DEPARTMENT 592</u>					
630-51592-110	SUBSTATION MAINT SALARY	11,698	11,698	191,844	180,146	6
630-51592-210	SUBSTATION MAINT PROF SERVICES	0	0	10,000	10,000	0
630-51592-300	SUBSTATION MAINTENANCE EXPENSE	2,304	2,304	50,000	47,696	5
	TOTAL DEPARTMENT 592	14,002	14,002	251,844	237,842	6
	<u>DEPARTMENT 593</u>					
630-51593-110	OH LINE MAINTENANCE SALARY	47,987	47,987	292,012	244,026	16
630-51593-300	OH LINE MAINTENANCE	68,874	68,874	172,000	103,126	40
630-51593-301	OH TREE TRIMMING	0	0	100,000	100,000	0
	TOTAL DEPARTMENT 593	116,860	116,860	564,012	447,152	21
	<u>DEPARTMENT 594</u>					
630-51594-110	UG LINE MAINTENANCE SALARY	61	61	1,307	1,246	5
630-51594-300	UG LINE MAINTENANCE	14,782	14,782	100,000	85,218	15
630-51594-891	LINE MAPPING	563	563	20,000	19,438	3
	TOTAL DEPARTMENT 594	15,405	15,405	121,307	105,901	13
	<u>DEPARTMENT 595</u>					
630-51595-110	TRANSFORMERS MAINT SALARY	946	946	7,694	6,748	12
630-51595-300	TRANSFORMER MAINTENANCE	142	142	6,000	5,858	2
630-51595-840	TRANSFORMER EQUIPMENT	0	0	100,000	100,000	0
630-51595-841	CONTRA TRANSFORMER EQUIPMENT	0	0	0	0	0
	TOTAL DEPARTMENT 595	1,088	1,088	113,694	112,606	1
	<u>DEPARTMENT 596</u>					
630-51596-110	MAINT STREET LIGHTING SALARY	3,299	3,299	18,074	14,774	18
630-51596-300	MAINT STREET LIGHTING	19,491	19,491	6,000	(13,491)	325
630-51596-840	STREET LIGHT EQUIPMENT	458	458	5,000	4,542	9
	TOTAL DEPARTMENT 596	23,248	23,248	29,074	5,826	80

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 630

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>DEPARTMENT 597</u>					
630-51597-110	MAINT METERS SALARY	6,591	6,591	18,727	12,136	35
630-51597-300	MAINT METERS	3,868	3,868	5,000	1,132	77
	TOTAL DEPARTMENT 597	10,459	10,459	23,727	13,268	44
	<u>DEPARTMENT 599</u>					
630-51599-003	CONTRA EXPENSE CITY JOBS	0	0	0	0	0
	TOTAL DEPARTMENT 599	0	0	0	0	0
	<u>DEPARTMENT 901</u>					
630-51901-110	METER READING SALARY	868	868	5,081	4,213	17
	TOTAL DEPARTMENT 901	868	868	5,081	4,213	17
	<u>DEPARTMENT 902</u>					
630-51902-110	ACCOUNTING & COLLECTING SALARY	69,599	69,599	199,872	130,273	35
630-51902-210	ACCT & COLLETING PROF SERVICES	3,809	3,809	20,000	16,191	19
630-51902-300	ACCT & COLLECTING EXPENSES	13,961	13,961	45,000	31,039	31
630-51902-330	ACCT & COLLECTING PROF DEV	274	274	2,000	1,726	14
630-51902-361	COMMUNICATION EXPENSE	1,815	1,815	9,000	7,185	20
	TOTAL DEPARTMENT 902	89,458	89,458	275,872	186,414	32
	<u>DEPARTMENT 903</u>					
630-51903-300	BILLING SUPLIES AND EXPENSE	28,165	28,165	75,000	46,835	38
	TOTAL DEPARTMENT 903	28,165	28,165	75,000	46,835	38
	<u>DEPARTMENT 904</u>					
630-51904-300	UNCOLLECTABLE ACCOUNTS	0	0	6,000	6,000	0
	TOTAL DEPARTMENT 904	0	0	6,000	6,000	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 630

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>DEPARTMENT 920</u>					
630-51920-110	ADMINISTRATIVE SALARY	66,075	66,075	138,942	72,867	48
630-51920-210	ADMINISTRATIVE PRO SERVICES	1,032	1,032	3,000	1,968	34
630-51920-330	ADMINISTRATIVE PROF DEV	350	350	0	(350)	0
	TOTAL DEPARTMENT 920	67,457	67,457	141,942	74,485	48
	<u>DEPARTMENT 921</u>					
630-51921-300	OFFICE SUPPLIES & EXPENSES	4,673	4,673	6,500	1,827	72
630-51921-361	COMMUNICATION EXPENSE	10,589	10,589	0	(10,589)	0
	TOTAL DEPARTMENT 921	15,262	15,262	6,500	(8,762)	235
	<u>DEPARTMENT 923</u>					
630-51923-300	OUTSIDE SERVICE EXPENSE	0	0	0	0	0
	TOTAL DEPARTMENT 923	0	0	0	0	0
	<u>DEPARTMENT 924</u>					
630-51924-300	PROPERTY INSURANCE	3,275	3,275	13,000	9,725	25
	TOTAL DEPARTMENT 924	3,275	3,275	13,000	9,725	25
	<u>DEPARTMENT 925</u>					
630-51925-300	LIABILITY CLAIMS	2,551	2,551	0	(2,551)	0
630-51925-511	LIABILITY INSURANCE	11,934	11,934	29,000	17,066	41
	TOTAL DEPARTMENT 925	14,485	14,485	29,000	14,515	50

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 630

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>DEPARTMENT 926</u>					
630-51926-131 CLOTHNG ALLOWANCE	3,928	3,928	5,000	1,072	79
630-51926-132 DENTAL INSURANCE	5,302	5,302	18,304	13,002	29
630-51926-133 HEALTH INSURANCE	101,438	101,438	335,516	234,078	30
630-51926-134 INCOME CONTINUATION INSURANCE	0	0	5,073	5,073	0
630-51926-136 LIFE INSURANCE	537	537	1,241	703	43
630-51926-137 LONGEVITY PAY	0	0	0	0	0
630-51926-138 WRS RETIREMENT	0	0	82,298	82,298	0
630-51926-180 RECOGNITION PROGRAM	0	0	440	440	0
630-51926-200 PENSION EXPENSE	0	0	0	0	0
630-51926-512 WORKERS COMPENSATION	7,566	7,566	5,073	(2,493)	149
TOTAL DEPARTMENT 926	118,771	118,771	452,946	334,175	26
<u>DEPARTMENT 928</u>					
630-51928-210 REGULATORY PROF SERVICES	0	0	0	0	0
630-51928-300 REGULATORY EXPENSE	6,769	6,769	15,000	8,231	45
TOTAL DEPARTMENT 928	6,769	6,769	15,000	8,231	45
<u>DEPARTMENT 930</u>					
630-51930-003 CONTRA LABOR EXPENSE	0	0	0	0	0
630-51930-004 CONTRA ADMIN EXPENSE	0	0	0	0	0
630-51930-005 CONTRA OPER EQUIPMENT EXPENSE	(64,983)	(64,983)	0	64,983	0
630-51930-110 MISC GENERAL SALARY	71,208	71,208	135,151	63,944	53
630-51930-130 SAFETY EQUIPMENT AND PPE	27,843	27,843	21,000	(6,843)	133
630-51930-251 IT SERVICE AND EQUIPMENT	11,586	11,586	18,000	6,414	64
630-51930-300 MISC GENERAL EXPENSES	3,036	3,036	6,000	2,964	51
630-51930-330 PROFESSIONAL DEV/TRAINING	11,006	11,006	28,000	16,994	39
630-51930-331 APPRENTICESHIP TRAINING	2,616	2,616	10,500	7,884	25
630-51930-340 TOOL AND EQUIPMENT	8,680	8,680	27,000	18,320	32
630-51930-343 TRANSPORTATION FUEL	4,131	4,131	20,000	15,869	21
630-51930-350 TRANSPORTATION MAINTENANCE	7,526	7,526	35,000	27,474	22
630-51930-392 PUBLIC RELATIONS AND ADVOCACY	1,932	1,932	3,000	1,068	64
630-51930-840 CAPITAL TRANSPORTATION EQUIP	0	0	670,000	670,000	0
TOTAL DEPARTMENT 930	84,582	84,582	973,651	889,069	9
<u>DEPARTMENT 931</u>					
630-51931-360 BUILDING EXPENSES - RENT	6,500	6,500	19,500	13,000	33
TOTAL DEPARTMENT 931	6,500	6,500	19,500	13,000	33

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 630

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>DEPARTMENT 932</u>					
630-51932-110	BUILDING AND PLANT SALARY	536	536	11,541	11,006	5
630-51932-300	BUILDING AND PLANT MAINTENANCE	13,573	13,573	45,000	31,427	30
630-51932-360	BUILDING & PLANT UTILITY COSTS	6,255	6,255	20,000	13,745	31
630-51932-821	BUILDING & PLANT IMPROVEMENT	0	0	4,000	4,000	0
	TOTAL DEPARTMENT 932	20,364	20,364	80,541	60,177	25
630-59999-000	GASB 68 PENSION ACTIVITY	0	0	0	0	0
	TOTAL DEPARTMENT 999	0	0	0	0	0
	TOTAL FUND EXPENDITURES	3,432,501	3,432,501	11,872,213	8,439,712	29
	NET REVENUES OVER EXPENDITURES	752,074	752,074	(853,029)	1,605,104	47

First District Alderperson - Bill Lathrop

To:	Finance Committee, Common Council, City Staff
From:	Bill Lathrop
Subject:	Is the current Capital Improvement Plan sustainable? It requires a substantial increase in the City's debt and will result in continually higher property taxes for the City's residents.

Background

After a long period of relative neglect, the City has begun modernizing its deteriorating infrastructure with street reconstructions now a near-annual event. Some of the community's oldest streets have recently been rebuilt from the ground up, including water mains, sanitary sewers, storm sewers, and the road surface with curb & gutter. Already complete are First and Second Streets, Liberty, Almerston, and Walker. Cherry, Mill, and Railroad Streets are underway.

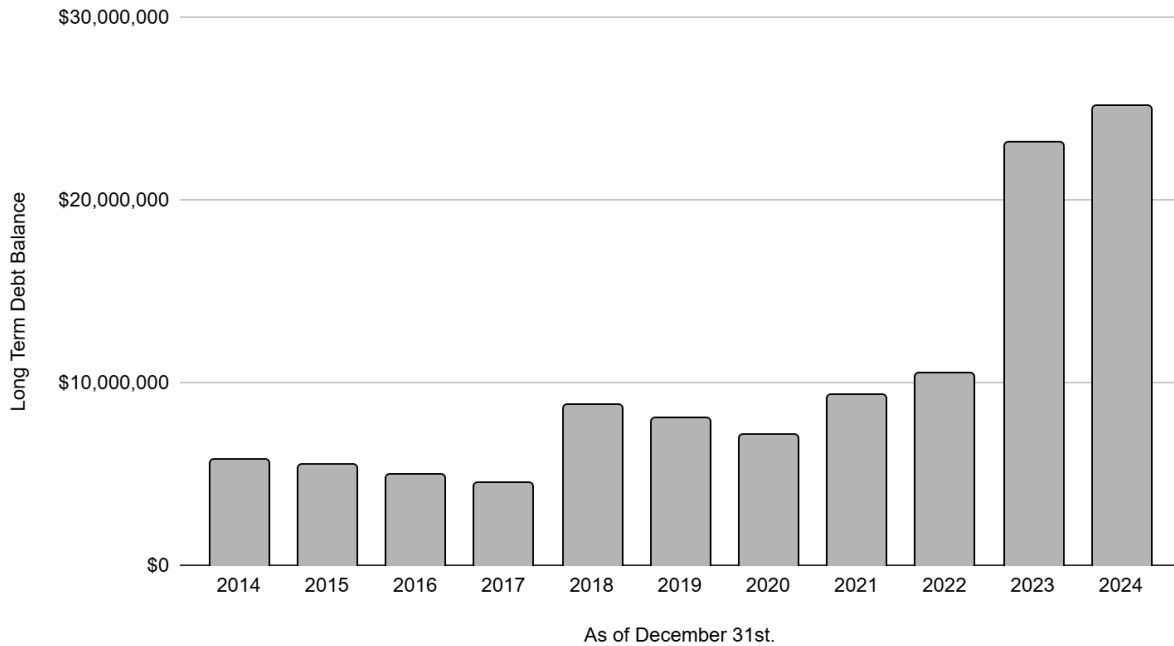
There are compelling justifications for these improvements. Most old water mains are of 4" diameter and many decades old. Potentially further restricted by mineral buildup and leakage, the old mains do not provide the necessary water pressure – particularly if needed for fire suppression. Old sanitary and storm sewers cause their own problems – while pot-hole riddled streets are the most obvious defect for residents.

There are more than a handful of streets yet to be done. Included are the western extent of Liberty Street, along with Church, Longfield, 3rd, and Grove Streets. Reconstructions continue into the 2030s.

These improvements come with a cost.

Prior to the passage of the pool referendum, the City had operated under a conservative fiscal policy, limiting the issuance of debt to 50% of that allowed by the State of Wisconsin. The state allows a municipality to issue debt up to 5% of the equalized value of the property within it. The pool was an expensive proposition and required amending our policy to allow up to 70% of the state maximum. Based upon the our financial advisor, Ehler's, financial plan, we are currently at or near that level.

City of Evansville, Government Debt



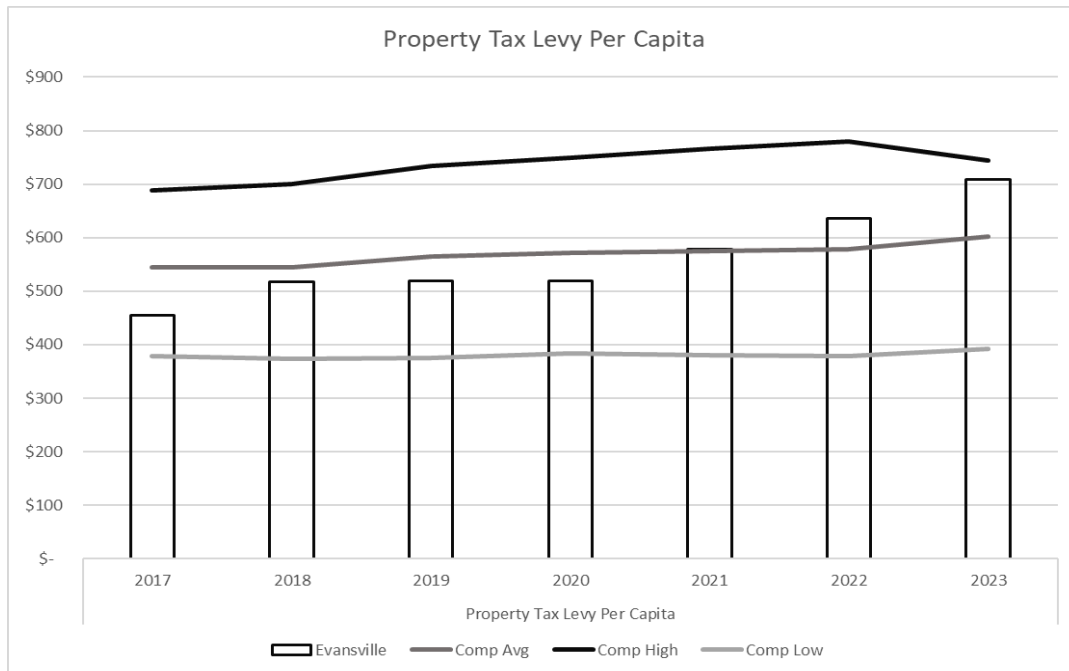
The chart above shows only government-related debt. A similar trend is true for our business enterprises: the water, light, and sewer utilities. As of December 31, 2024, total debt for all entities totaled just over \$40-million.

While these levels are unprecedented in the City's history, planned spending will push overall indebtedness to \$58-million by the end of 2028 with the government's share at \$23.7-million. We are adding debt far faster than we are repaying it – and that plan continues well into the foreseeable future.

The Impact of Additional Debt

This accumulating debt is raising residents' property taxes far faster than the rate of inflation – and will continue to do so. There is a strong push to continue with annual street reconstructions and other capital purchases, including a \$2.7-million addition to the DPW complex in 2028 capital plan.

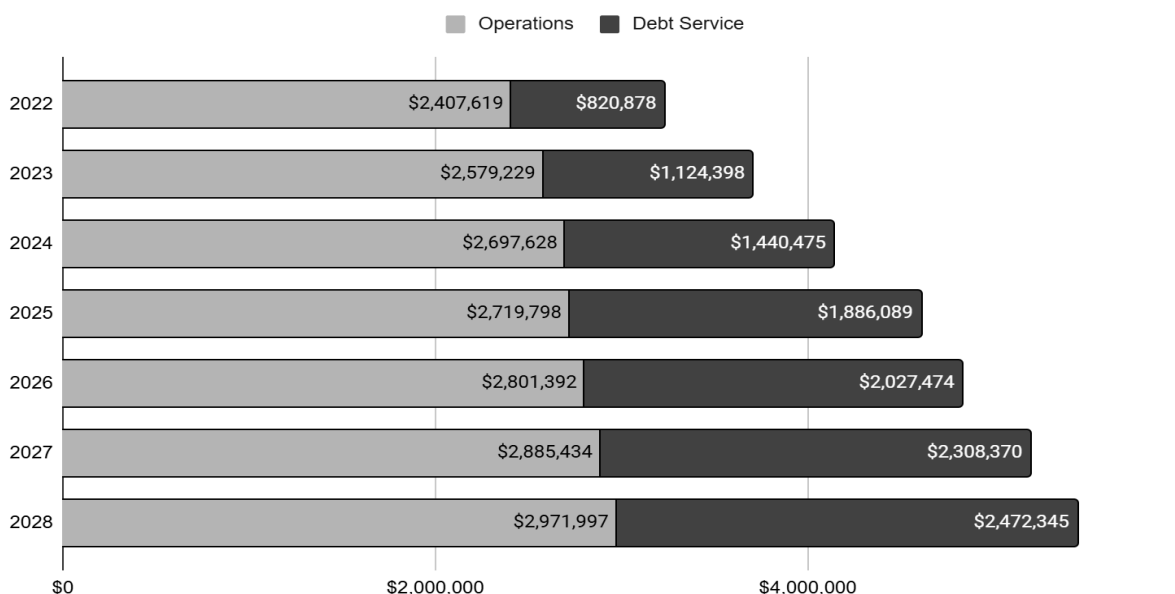
The chart that follows depicts Evansville's tax levy per capita compared to comparable sized municipalities over a seven-year period¹. In 2017, Evansville was below average and near the bottom of the scale with per capita taxes at \$455. By 2023 we were near the highest taxed municipality in the peer group with the per capita amount at \$709.



Evansville’s overall property tax burden has increased by over 11% a year for the last three years. While spending for city-provided services has seen modest increases, the primary driver has been the impact of debt financing. The portion of the tax levy attributable to debt service (principal and interest) has increased from 25% in 2022 to 41% in 2025.

The chart below shows the components of the tax levy from 2022 through 2028 (2026-2028 projected). The portion attributable to debt service will be 45% by 2028.

Evansville, Recent and Forecast Tax Levy



But It Gets Worse

When we issued the 20-year bond for the Parks and Aquatic Center project, we structured payments to be heavily weighted toward the later years of the bond. We have not yet started making payments on principal – though we are paying interest (\$716,375 in 2025). Principal payments start in 2026 and are only \$175K a year until 2029 when the principal portion jumps to \$725K. That further increases to \$1.13M by 2036. So in addition to the continued accumulation of newly issued debt, the \$15M 2023 bond will require much higher payments in future years.

Another caveat to debt financing is the overall increase in interest rates. Gone are the years when we were able to issue notes and bonds for 2-3%. Newly issued debt will be at 5% and more – increasing our overall cost of borrowing.

At some point, the bond rating agencies will recognize our heavy debt burden and lower our rating. That will impact interest rates and further increase our cost of borrowing.

I strongly believe we are on an unsustainable path.

A Prescription

I recommend we take steps to reduce or delay the investments that are running up our long term financial obligations:

1. Move from every year street reconstructions to every other year.
2. Reduce capital budgeted expenditures by excluding anything that isn't absolutely necessary.
3. In the short term, restrict total capital purchases to an amount equal to the current year reduction in principal.
4. Reduce our reliance on the state formula for maximum indebtedness. A dramatic increase in equalized property values over recent years has reduced the effectiveness of this metric in restraining debt.

I believe this is one of the most important issues we face as a governing body.

Note 1: The comparison to other similar sized municipalities includes Milton, Edgerton, Berlin, Waupaca, Columbus, and Lake Mills. The data comes from the Wisconsin Policy Forum and sourced from municipal data filings with the Department of Revenue.

2025	Estimated Cost

Project Title	PARKS & POOL
Mower / Grounds Equipment (3-4 yr cycle)	17,000
Historic Restorations (Park Stone)	100,000
Larson Acres Park Playground Resurface	5,500
Leonard Leota Park Ball Field Lighting Rehab and Swing Set Install	40,000
Park Plan and Outdoor Recreation Plan Update (5yrs)	80,000
Park Pool Improvements (previously borrowed)	30,000
Subtotal Parks & Pool	650,000
	917,000

EMS	
Equipment	18,000
EMS Garage Bay Remodel	50,000
Subtotal EMS District	68,000

PUBLIC WORKS	
Sidewalk, Rail Crossing and Pedestrian Improvements (N. Madison St)	100,000
Flat Bed Dump Truck	85,000
Skid Steer Upgrade	5,000
Skid Steer Plow and Tool Cat Plow	20,000
Truck Plow	12,000
South Union to Water Resurfacing LVRF funded	50,000
Highland Resurfacing LVRF funded	50,000
Mallard Ct Resurfacing LVRF funded	50,000
Chip Seal and other Road Maintenance LVRF funded	46,000
Cherry St Reconstruction (Walker to Water)	392,115
Mill St (Madison to Railroad) and Railroad St (Mill to Main)	335,380
Church St Parking Lot Resurfacing	100,000
Mechanics Bay Oil Container (Shared Cost)	3,000
Municipal Services Building Improvements (Shared Cost)	37,500
Subtotal Public Works	1,285,998

CEMETERY	
Roads (Partial)	40,000
Truck	90,000
Subtotal Cemetery	130,000

POLICE	
Hybrid Patrol Vehicle Replacement (annually)	54,000
Hybrid Patrol Vehicle Accessories (annually)	25,000
Tazers	9,100
Lobby Door and Paint	10,000
Subtotal Police	98,100

CITY HALL/ADMINISTRATION	
Server Upgrade/Copier (5 year cycle)	30,000
City Hall Building	150,000
Subtotal City Hall/Admin	180,000

SANITARY SEWER UTILITY/WWTP	
Cherry St Reconstruction (Walker to Water)	598,643
County M Lift Station Upgrades	250,000
Mill St (Madison to Railroad) and Railroad St (Mill to Main)	301,649
Municipal Services Building Improvements (Shared Cost)	12,500
Mechanics Bay Oil Container (Shared Cost)	1,000
Lift Station Control Panels	250,000
Subtotal WWTP	1,411,792

STORMWATER UTILITY	
Cherry St Reconstruction (Walker to Water)	256,220
Mill St (Madison to Railroad) and Railroad St (Mill to Main)	135,802
Westside Pond maintenance path	180,000
Curb and Inlet Repairs (W. Main 5th to 6th, Lincoln 2nd to Higgins, Countryside Main to Greenview)	20,000
Ditch Repairs	40,000
Porter Road Culvert Retention Pond Access Improvements (Borrowed in 2024)	862,136
Municipal Services Building Improvements (Shared Cost)	12,500
Mechanics Bay Oil Container (Shared Cost)	1,000
Creek Walls Replace Gabion Baskets	20,000
Subtotal Stormwater Utility	1,527,658

ELECTRIC UTILITY	
Digger Derrick (15 yr cycle) **	350,000
Bucket Truck (12 yr cycle) **	320,000
OH Line Rebuilds (annually, In-house)	100,000
OH to UG Line Rebuilds (annually, In-house)	100,000
EVA East Bay Repair/Remodel	48,000
UTL Substation Expansion	721,000
Pole Inspection and Tagging	27,000
Building Improvements (Shared Cost)	25,000
Municipal Services Building Improvements (Shared Cost)	2,000
Rate Case WPPJ and Johnson Block	25,000
Trip Savers	45,000
Subtotal Electric Utility	1,763,000

WATER UTILITY	
Booster Station County C and 6th St	600,000
Tower and Well Inspections	25,000
Mill St (Madison to Railroad) and Railroad St (Mill to Main)	375,425
Cherry St Reconstruction (Walker to Water)	565,381
Municipal Services Building Improvements (Shared Cost)	12,500
Mechanics Bay Oil Container (Shared Cost)	1,000
Rate Case Ehlers	25,000
SCADA Control System	400,000
Subtotal Water Utility	2,004,306

TOTAL CAPITAL PROJECTS

10,345,653

Cherry St Reconstruction (Walker to Water)

1,810,361

Mill St (Madison to Railroad) and Railroad St (Mill to Main)

1,148,256

* Dependent on grant funding

** Dependent on rate adjustments

2026	Estimated Cost

Project Title	PARKS & POOL
Historic Restorations	15,000
Excavator Shared Cost	5,500
Play Ground Reconstruction	230,000
Play Ground Equipment	35,000
Subtotal Parks & Pool	285,500

EMS	
Amulance (7 year rotation)	500,000
Subtotal EMS District	500,000

PUBLIC WORKS	
Sidewalk and Pedestrian Improvements	100,000
Endloader (3 yr cycle)	50,000
Plow Truck (12 yr cycle)	260,000
Equipment Accessories	13,000
Excavator - Medium Shared Cost (10 yr cycle)	10,000
Excavator - Medium Shared Cost (15 yr cycle)	25,000
Street Barricade Devices LVRF funded	7,500
Countryside Resurfacing (Main to Greenview) LVRF funded	50,000
Lincoln Resurfacing (2nd to Higgins) LVRF funded	50,000
W. Main Resurfacing (5th to 6th) LVRF funded	50,000
Chip Seal and other Road Maintenance LVRF funded	46,000
Liberty St and Liberty Lane Reconstruction (4th to 5th)	301,366
Allen Creek Trail Extension (Church to Water)	75,000
Balwing Rough Mower Shared Cost (10 yr cycle)	20,000
Access Drive (E. Main to E. Church)	195,000
Wood Chipper Shared Cost	12,500
Subtotal Public Works	1,265,396

CEMETERY	
Land Plotting or Reclaiming	25,000
Subtotal Cemetery	25,000

POLICE	
Vehicle Replacement (annually)	55,000
Vehicle Accessories (annually)	16,000
Squad/Body Cams (5 year cycle)	80,000
Tazers	9,100
Subtotal Police	160,100

CITY HALL/ADMINISTRATION	
Comprehensive Plan (Smart Growth)	50,000
City Hall Building	150,000
Subtotal City Hall/Admin	200,000

SANITARY SEWER UTILITY/WWTP	
Lift Stations (Madison St. - Mobars)	37,000
Sewer Camera	80,000
Liberty St and Liberty Lane Reconstruction (4th to 5th)	573,357
ATV	20,000
Generator - Mobile	60,000
Excavator Shared Cost	5,500
Subtotal WWTP	775,857

STORMWATER UTILITY	
Allen Creek Trail Extension (Church to Water)	25,000
Excavator Share Cost	17,500
Liberty St and Liberty Lane Reconstruction (4th to 5th)	320,691
Curb and Inlet Repairs	20,000
Mower/Wings Shared Cost	16,000
Access Drive (E. Main to E. Church)	10,000
Larson Acres Park	75,900
Settlers Grove Stormwater Improvements	216,900
Subtotal Stormwater Utility	695,991

ELECTRIC UTILITY	
Excavator (Shared Cost) **	12,000
Equipment Attachments **	15,000
Chipper Truck Shared Cost (10 yr cycle)	25,000
Utility Truck (10 yr cycle) **	52,000
OH Line Rebuilds (annually, In-house)	200,000
OH to UG Line Rebuilds (annually, In-house)	200,000
UTL Substation Expansion	1,652,000
EVA Center Bay	-
Utility Truck (10 yr cycle) **	60,000
Project Orange	2,723,000
Subtotal Electric Utility	4,939,000

WATER UTILITY	
Tower & Well Inspections	20,000
Excavator Shared Cost	15,500
Water Rate Case	20,000
Liberty St and Liberty Lane Reconstruction (4th to 5th)	608,902
Truck (10 yr rotation)	40,000
Access Drive (E. Main to Church)	135,000
Subtotal Water Utility	839,402

TOTAL CAPITAL PROJECTS

9,656,246

Allen Creek Trail Extension (Church to Water)

100,000

Liberty St and Liberty Lane Reconstruction (4th to 5th)

1,804,346

Access Drive (E. Main to Church)

340,000

** Dependent on rate adjustments

2027	Estimated Cost

Project Title	PARKS & POOL
Historic Restorations	100,000
Truck (10 yr cycle)	65,000
Mower / Grounds Equipment (3-4 year cycle)	17,750
Subtotal Parks & Pool	182,750

PUBLIC WORKS	
Sidewalk and Pedestrian Improvements	100,000
Church St Resurfacing (Madison to Creek) LVRF funded	50,000
4th St Resurfacing (Lincoln to end) LVRF funded	50,000
Badger Resurfacing (4th to Higgins) LVRF funded	50,000
Chip Seal and other Road Maintenance LVRF funded	46,000
W Church St Reconstruction (College to Madison)	504,472
Longfield St Reconstruction (Fair to Lincoln)	362,645
Tractor 15 yr cycle	250,000
Water Street Trail *	650,000
Subtotal Public Works	2,063,116

CEMETERY	
Roads (partial)	50,000
Subtotal Cemetery	50,000

POLICE	
Vehicle Replacement (annually)	54,000
Vehicle Accessories (annually)	17,000
Tazers	9,100
Subtotal Police	80,100

CITY HALL/ADMINISTRATION	
City Hall Building	150,000
Code Enforcement/Building Inspector Vehicle (7yrs)	50,000
Subtotal City Hall/Admin	200,000

SANITARY SEWER UTILITY/WWTP	
W Church St Reconstruction (College to Madison)	872,901
Longfield St Reconstruction (Fair to Lincoln)	470,377
Mower (3-4 yr cycle)	15,000
Subtotal WWTP	1,358,278

STORMWATER UTILITY	
W Church St Reconstruction (College to Madison)	545,203
Longfield St Reconstruction (Fair to Lincoln)	245,540
Stormwater Rate Study	7,000
Curb and Inlet Repairs	20,000
Water St Trail *	650,000
Subtotal Stormwater Utility	1,467,744

ELECTRIC UTILITY	
Wood Chipper Shared Cost (8 yr cycle)	12,500
Electric Rate Case	10,000
OH Line Rebuilds (annually, In-house)	200,000
OH to UG Line Rebuilds (annually, In-house)	200,000
Project Orange	200,000
EVA Center Bay Retirement/EVA East Bay Rework	50,000
EVA/UTL SCADA System	274,000
Overcurrent Device Implementation	210,000
UG South Meadow to Middle School	276,000
UG Circuit Tie - Lincoln to Fair (AKA emergency stren. Grove Campus HS)	370,000
Subtotal Electric Utility	1,802,500

WATER UTILITY	
Van (10 yr cycle)	45,000
W Church St Reconstruction (College to Madison)	995,975
Longfield St Reconstruction (Fair to Lincoln)	561,587
Subtotal Water Utility	1,602,562

TOTAL CAPITAL PROJECTS

8,607,051

W Church St Reconstruction (College to Madison)

2,918,551

Longfield St Reconstruction (Fair to Lincoln)

1,640,149

Water St Trail *

*Grant Dependent

2028	Estimated Cost

Project Title	PARKS & POOL
Historic Restorations	15,000
Mower / Grounds Equipment (3-4 yr cycle)	18,500
UTV (10 yr rotation)	16,500
Subtotal Parks & Pool	50,000

PUBLIC WORKS	
Sidewalk and Pedestrian Improvements	100,000
Equipment Accessories	12,950
Attachment Snowblower	12,500
3rd St Reconstruction (Main to Fair)	628,758
E. Grove and Park Reconstruction (2nd to Madison)	150,000
Garfield St Resurfacing (N S 5th to Wyler St) LVRF funded	50,000
1st St Resurfacing (Liberty to Main) LVRF funded	50,000
Stump Grinder (10 yr cycle)	2,000,000
Building Improvements	
Subtotal Public Works	3,002,208

Library	
Server (5 yr cycle)	1,500
Subtotal Library	1,500

CEMETERY	
Road Resurfacing	300,000
Bobcat (5 yr cycle)	2,500
Subtotal Cemetery	302,500

POLICE	
Vehicle Replacement (annually)	55,000
Vehicle Accessories (annually)	18,000
Building Improvements	30,000
Tazers	9,100
Subtotal Police	112,100

CITY HALL/ADMINISTRATION	
Website Update	35,000
Subtotal City Hall/Admin	35,000

SANITARY SEWER UTILITY/WWTP	
Lift Stations (Union St Lift Station)	700,000
3rd St Reconstruction	476,044
E. Grove and Park Reconstruction (2nd to Madison)	55,000
Plant Truck (10 yr cycle)	200,000
Building Improvements	
Subtotal WWTP	1,431,044

STORMWATER UTILITY	
STWT Mowers and Attachments	19,000
3rd St Reconstruction	337,830
E. Grove and Park Reconstruction (2nd to Madison)	20,000
Curb and Inlet Repairs	20,000
Building Improvements	300,000
Subtotal Stormwater Utility	676,830

ELECTRIC UTILITY	
Utility Truck (10 yr rotation)	75,000
OH Line Rebuilds (annually, In-house)	250,000
OH to UG Line Rebuilds (annually, In-house)	250,000
UG Circuit Tie - Pool to Lift Station	433,000
OH to UG Conversion Garfield (discretionary)	591,000
OH to UG Conversion Old 92 (discretionary)	494,000
EVA Substation West Bay Upgrades	65,000
Building Improvements	1,500,000
Subtotal Electric Utility	3,658,000

WATER UTILITY	
3rd St Reconstruction	680,642
E. Grove and Park Reconstruction (2nd to Madison)	
Tower & Well Inspections	10,000
Building Improvements	700,000
Subtotal Water Utility	1,390,642

YOUTH CENTER	
New Youth Center Building Archited Fees	25,000
Subtotal Youth Center	25,000

TOTAL CAPITAL PROJECTS

10,684,823

3rd St Reconstruction

2,121,273

E. Grove and Park Reconstruction (2nd to Madison)

* Dependent on grant funding

2029	Estimated Cost

Project Title	PARKS & POOL
Historic Restorations	100,000
Mower / Grounds Equipment (3-4 yr cycle)	19,000
Playground Equipment	40,000
Groundskeeper Mower (5 yr cycle)	90,000
Subtotal Parks & Pool	249,000

EMS	
Equipment	100,000
Subtotal EMS District	100,000

PUBLIC WORKS	
Sidewalk and Pedestrian Improvements	100,000
Skid Steer (3 yr cycle)	9,000
Tool CAT - exchange (3 yr cycle)	2,975
Endloader (3 yr cycle)	32,000
Leaf Collection - Vacuum Trailer	300,000
Pavement Roller (12 yr cycle)	9,000
Enterprise	567,922
N 3rd (Garfield to end)	
Madison St (end to end)	
City Parking Lots	250,000
Road Resurfacing LVRF funded	100,000
Flatbed Truck	100,000
Subtotal Public Works	1,470,897

CEMETERY	
Plotting Land	20,000
Mower (4-10 year cycle)	11,000
Subtotal Cemetery	31,000

LIBRARY	
Copier (5 yr cycle)	14,000
Subtotal Library	14,000

POLICE	
Vehicle Replacement (annually)	56,000
Vehicle Accessories (annually)	19,000
Radios/Misc Gear	67,000
Tazers	9,100
Subtotal Police	151,100

CITY HALL/ADMINISTRATION	
Vehicle (10 yr rotation)	30,000
Re-valuation/Property	109,250
Subtotal City Hall/Admin	139,250

SANITARY SEWER UTILITY/WWTP	
N 3rd (Garfield to end)	
Enterprise	238,963
Madison St (end to end)	
Generator - Mobile	40,000
Subtotal WWTP	278,963

STORMWATER UTILITY	
Enterprise	195,390
Curb and Inlet Repairs	20,000
Madison St(end to end)	
School St Reconstruction (Stormwater Only)	48,137
N 3rd (Garfield to end)	
Subtotal Stormwater Utility	263,527

ELECTRIC UTILITY	
Excavator (Shared Cost)	4,500
Equipment Attachments	15,000
Utility Truck (10 yr rotation)	53,000
Bucket Truck (12 yr rotation)	225,000

<div>DRAFT</div>	2030	Estimated Cost
Project Title	Project Title	Estimated Cost
PARKS & POOL	Historic Restorations	15,000
	Tool Cat (5 yr cycle with \$80,000 trade in)	20,000
	Subtotal Parks & Pool	35,000
EMS	Building Improvements	1,000,000
	Subtotal EMS District	1,000,000
	PUBLIC WORKS	
PUBLIC WORKS	Sidewalk and Pedestrian Improvements	100,000
	Mower Shared Cost (5 yr cycle)	25,000
	Flat Bed Dump Truck (10 yr cycle)	80,000
	Crew Cab Truck Shared Cost (10 yr cycle)	60,000
	Plow Truck (12 yr cycle)	260,000
	Road Resurfacing LVRF funded	100,000
	3rd St Reconstruction (Main to Fair)	626,758
	Subtotal Public Works	1,251,758
CEMETERY	Bobcat (5 yr cycle)	2,750
	Subtotal Cemetery	2,750
LIBRARY	Subtotal Library	-
POLICE	Vehicle Replacement (annually)	57,000
	Vehicle Accessories (annually)	20,000
	Building Improvements	7,000,000
	Handgun Replacement (10 yr cycle)	10,000
CITY HALL/ADMINISTRATION	Subtotal Police	7,087,000
	Building Maintenance	200,000
	Subtotal City Hall/Admin	200,000
SANITARY SEWER UTILITY/WWTP	Side by Side ATV (6 yr cycle)	17,500
	3rd St Reconstruction (Main to Fair)	476,044
	Subtotal WWTP	493,544
STORMWATER UTILITY	Curb and Inlet Repairs	20,000
	3rd St Reconstruction (Main to Fair)	337,830
	Subtotal Stormwater Utility	357,830
ELECTRIC UTILITY	Utility Truck (10 yr rotation)	53,500
	Electric Mower - Shared (9 yr rotation)	13,000
	Pole Testing & Tagging	20,000
	OH Line Maintenance	100,000
	UG Line Maint / OH to UG In-house	40,000
	Substation Maintenance	7,500
	Maintenance Transformers	18,500
	Transformer Equip	60,000
WATER UTILITY	Software Billing	10,250
	Subtotal Electric	322,750
WATER UTILITY	3rd St Reconstruction (Main to Fair)	680,642
	Subtotal Water Utility	680,642

TOTAL CAPITAL PROJECTS

11,431,273

<div>DRAFT</div>	2031	Estimated Cost
Project Title	Project Title	Estimated Cost
PARKS & POOL	Historic Restorations	100,000
	Franklin Park Rebuild	250,000
	Mower/Grounds Equipment (3-4 yr cycle)	19,250
	Subtotal Parks & Pool	369,250
PUBLIC WORKS	Sidewalk and Pedestrian Improvements	100,000
	Building Improvements	1,935,000
	Street Barricade Devices	7,500
	Clifton St Reconstruction	
	Sherman Ct Reconstruction	
	Campion Ct Resurfacing LVRF funded	96,510
	Subtotal Public Works	2,139,510
LIBRARY	Subtotal Library	
POLICE	Vehicle Replacement (annually)	58,000
	Vehicle Accessories (annually)	20,000
	Squad/Body Cameras (5 yr cycle)	90,000
	Subtotal Police	168,000
CITY HALL/ADMINISTRATION	Comprehensive Plan (Smart Growth	25,000
	Subtotal City Hall/Admin	25,000
SANITARY SEWER UTILITY/WWTP	Building Improvements	180,000
	Sewer Vac (12 yr cycle)	350,000
	Clifton St Reconstruction	
	Sherman Ct Reconstruction	
	Mower (3-4 yr cycle)	15,000
	Subtotal WWTP	545,000
STORMWATER UTILITY	Building Improvements	315,000
	Curb and Inlet Repairs	20,000
	Clifton St Reconstruction	
	Sherman Ct Reconstruction	
ELECTRIC UTILITY	Mowers/Wings Shared Cost	12,000
	Subtotal Stormwater Utility	347,000
	Pole Testing & Tagging	20,000
	OH Line Maintenance	75,000
WATER UTILITY	UG Line Maint / OH to UG In-house	25,000
	Substation Maintenance	7,500
	Maintenance Transformers	18,500
	Transformer Equip	65,000
	Building Improvements	1,395,000
	Subtotal Electric Utility	1,606,000
	Building Improvements	67,5,000
	Water Rate Case	28,000
WATER UTILITY	Sherman Ct Reconstruction	
	Clifton St Reconstruction	
	Subtotal Water Utility	703,000
TOTAL CAPITAL PROJECTS		5,902,260

<div>DRAFT</div>	2032	Estimated Cost
Project Title	Project Title	Estimated Cost
PARKS & POOL	Brzezinski Park Rebuild	250,000
	Subtotal Parks & Pool	250,000
PUBLIC WORKS	Sidewalk and Pedestrian Improvements	100,000
	Water St Reconstruction (Madison to Enterprise)	231,000
	Countryside M & O (Main to Greenview)	44,834
	Vehicle Registration Fee Road Resurfacing	55,166
	Subtotal Public Works	431,000
CEMETERY	Mower (4-10 year cycle)	15,000
	Subtotal Cemetery	15,000
LIBRARY	Subtotal Library	
POLICE	Vehicle Replacement (annually)	58,000
	Vehicle Accessories (annually)	20,000
	Subtotal Police	78,000
CITY HALL/ADMINISTRATION	Subtotal City Hall/Admin	
SANITARY SEWER UTILITY/WWTP	Water St Reconstruction (Madison to Enterprise)	327,960
	Subtotal WWTP	327,960
STORMWATER UTILITY	Curb and Inlet Repairs	20,000
	Water St Reconstruction (Madison to Enterprise)	166,840
	Subtotal Stormwater Utility	186,840
ELECTRIC UTILITY	Subtotal Electric Utility	
WATER UTILITY	Water St Reconstruction (Madison to Enterprise)	255,960
	Subtotal Water Utility	255,960
TOTAL CAPITAL PROJECTS		1,529,760

<div>DRAFT</div>	2033	Estimated Cost
Project Title	Project Title	Estimated Cost
PARKS & POOL	Subtotal Parks & Pool	-
EMS	Subtotal EMS District	-
PUBLIC WORKS	Crawford St Reconstruction	250,000
	W Church (W of College) Reconstruction	250,000
	Garfield (5th to 6th) Reconstruction	250,000
	Highland St Reconstruction (Stormwater Only)	220,000
	Park Rebuild	250,000
	School St Reconstruction (Stormwater Only)	215,000
	Subtotal Public Works	1,435,000
CEMETERY	Subtotal Cemetery	-
POLICE	Subtotal Police	-
CITY HALL/ADMINISTRATION	Subtotal City Hall/Admin	-
SANITARY SEWER UTILITY/WWTP	Crawford St Reconstruction	250,000
	W Church (W of College) Reconstruction	250,000
	Garfield (5th to 6th) Reconstruction	250,000
	Highland St Reconstruction (Stormwater Only)	65,000
	School St Reconstruction (Stormwater Only)	60,000
	Subtotal Stormwater Utility	875,000
ELECTRIC UTILITY	Subtotal Electric Utility	-
WATER UTILITY	Crawford St Reconstruction	250,000
	W Church (W of College) Reconstruction	250,000
	Garfield (5th to 6th) Reconstruction	250,000
	Subtotal Water Utility	750,000
TOTAL CAPITAL PROJECTS		3,810,000

<div>DRAFT</div>	2034	Estimated Cost
Project Title	Project Title	Estimated Cost
PARKS & POOL	Subtotal Parks & Pool	-
EMS	Subtotal EMS District	-
PUBLIC WORKS	Prentice and Meadow Lane Reconstruction	250,000
	E Church (E of Bridge) Reconstruction	250,000
	W Grove Reconstruction	250,000
	First St Reconstruction (Main to Liberty)	169,343
	Walker St Reconstruction (Madison to end)	391,397
	Subtotal Public Works	1,310,740
CEMETERY	Subtotal Cemetery	-
POLICE	Subtotal Police	-
CITY HALL/ADMINISTRATION	Subtotal City Hall/Admin	-
SANITARY SEWER UTILITY/WWTP	Prentice and Meadow Lane Reconstruction	250,000
	E Church (E of Bridge) Reconstruction	250,000
	W Grove Reconstruction	250,000
	First St Reconstruction (Main to Liberty)	213,800
	Walker St Reconstruction (Madison to end)	421,028
	Subtotal WWTP	1,384,828
STORMWATER UTILITY	Prentice and Meadow Lane Reconstruction	250,000
	E Church (E of Bridge) Reconstruction	250,000
	W Grove Reconstruction	250,000
	First St Reconstruction (Main to Liberty)	104,888
	Walker St Reconstruction (Madison to end)	255,803
	Subtotal Stormwater Utility	1,110,691
ELECTRIC UTILITY	Subtotal Electric Utility	-
WATER UTILITY	Prentice and Meadow Lane Reconstruction	250,000
	E Church (E of Bridge) Reconstruction	250,000
	W Grove Reconstruction	250,000
	First St Reconstruction (Main to Liberty)	279,705
	Walker St Reconstruction (Madison to end)	545,046
	Subtotal Water Utility	1,578,761
TOTAL CAPITAL PROJECTS		5,385,010

2025 CAPITAL IMPROVEMENT PLAN (CIP)
Activity Code
Account #
2025

Project Title			Estimated Cost
PARKS & POOL			
Mower / Grounds Equipment (3-4 yr cycle)	2025001	430-55720-840	17,000
Historic Restorations (Park Store)	2025002	400-55720-821	100,000
Larson Acres Park Playground Resurface	2025003	400-55720-890	40,000
Leonard Leota Park Ball Field Lighting Rehab and Swing Set Install	2025004	400-55720-803	80,000
Park Plan and Outdoor Recreation Plan Update (5yrs)	2025005	400-55720-890	30,000
Park Pool Improvements (previously borrowed)	2022001	400-55720-803	650,000
	2022002	400-55730-803	
Subtotal Parks & Pool			917,000
EMS			
Equipment	2025007	400-52220-840	18,000
EMS Garage Bay Remodel	2025008	400-52220-821	50,000
Subtotal EMS District			68,000
PUBLIC WORKS			
Sidewalk, Rail Crossing and Pedestrian Improvements (N. Madison St)	2025009	400-53300-802	100,000
Flat Bed Dump Truck	2025010	400-53300-840	85,000
Skid Steer Upgrade	2025011	430-53300-840	5,000
Skid Steer Plow and Tool Cat Plow	2025012	430-53300-840	20,000
Truck Plow	2025013	430-53300-840	12,000
South Union to Water Resurfacing LVRF funded	2025014	100-53300-303	50,000
Highland Resurfacing LVRF funded	2025015	100-53300-303	50,000
Mallard Ct Resurfacing LVRF funded	2025016	100-53300-303	50,000
Chip Seal and other Road Maintenance LVRF funded	2025017	100-53300-303	46,000
Cherry St Reconstruction (Walker to Water)	2025018	400-53300-860	392,118
Mill St (Madison to Railroad) and Railroad St (Mill to Main)	2025019	400-53300-860	335,380
nurch St Parking Lot Resurfacing	2025020	400-53300-860	100,000
Mechanics Bay Oil Containter (Shared Cost)	2025021	430-53300-840	3,000
Municipal Services Building Improvements (Shared Cost)	2025022	400-53300-821	37,500
Subtotal Public Works			1,285,998
CEMETERY			
Roads (Partial)	2025023	400-54640-840	40,000
Truck	2025024	400-54640-840	90,000
Subtotal Cemetery			130,000
POLICE			
Hybrid Patrol Vehicle Replacement (annually)	2025025	400-52200-830	54,000
Hybrid Patrol Vehicle Accessories (annually)	2025025	400-52200-840	25,000
Tazers	2025026	430-52200-840	9,100
Lobby Door and Paint	2025027	400-52200-821	10,000
Subtotal Police			98,100
CITY HALL/ADMINISTRATION			
Server Upgrade/Copier (5 year cycle)	2025028	430-57960-833	30,000
City Hall Building	2025029	400-57960-821	150,000
Subtotal City Hall/Admin			180,000
SANITARY SEWER UTILITY/WWTP			
Cherry St Reconstruction (Walker to Water)	2025018	600-53510-850	596,643
County M Lift Station Upgrades	2025030	600-53520-850	250,000
Mill St (Madison to Railroad) and Railroad St (Mill to Main)	2025019	600-53510-850	301,649
Municipal Services Building Improvements (Shared Cost)	2025022	600-53510-901	12,500
Mechanics Bay Oil Containter (Shared Cost)	2025021	600-53500-840	1,000
Station Control Panels	2025031	600-53520-850	250,000
Subtotal WWTP			1,411,792

2025 CAPITAL IMPROVEMENT PLAN (CIP)**Activity Code****Account #****2025**

Project Title	Estimated Cost
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STORMWATER UTILITY

Cherry St Reconstruction (Walker to Water)	2025018	610-53580-850	256,220
Mill St (Madison to Railroad) and Railroad St (Mill to Main)	2025019	610-53580-850	135,802
Westside Pond maintenance path	2025032	610-53580-301	180,000
Curb and Inlet Repairs (W. Main 5th to 6th, Lincoln 2nd to Higgins, Countryside Main to Greenview)	2025033	610-53580-301	20,000
Ditch Repairs	2025034	610-53580-301	40,000
Porter Road Culvert Retention Pond Access Improvements (Borrowed in 2024)	2024019	610-53580-301	862,136
Municipal Services Building Improvements (Shared Cost)	2025022	610-53580-901	12,500
Mechanics Bay Oil Containter (Shared Cost)	2025021	610-53580-840	1,000
Creek Walls Replace Gabion Baskets	2025036	610-53580-301	20,000
Subtotal Stormwater Utility			1,527,658

ELECTRIC UTILITY

Digger Derrick (15 yr cycle) <i>**dependent on rate adjustments</i>	2025037	630-51930-840	350,000
Bucket Truck (12 yr cycle) <i>**dependent on rate adjustments</i>	2025038	630-51930-840	320,000
OH Line Rebuilds (annually, In-house)	2025039	630-51593-300	100,000
OH to UG Line Rebuilds (annually, In-house)	2025040	630-51594-300	100,000
EVA East Bay Repair/Remodel	2024029	63-51582-300	48,000
UTL Substation Expansion	2024030	63-51582-300	721,000
Pole Inspection and Tagging	2025043	630-51593-300	27,000
Building Improvements (Shared Cost)	2025022	630-51932-300	25,000
Mechanics Bay Oil Containter (Shared Cost)	2025021	630-51930-340	2,000
Rate Case WPPI and Johnson Block	2025045	630-51903-300	25,000
Trip Savers	2025046	630-51593-300	45,000
Subtotal Electric Utility			1,763,000

WATER UTILITY

Booster Station County C and 6th St	2025047	620-52651-004	600,000
Tower and Well Inspections	2025048	620-52651-004	25,000
Mill St (Madison to Railroad) and Railroad St (Mill to Main)	2025019	620-52651-003	375,425
Cherry St Reconstruction (Walker to Water)	2025018	620-52651-003	565,381
Municipal Services Building Improvements (Shared Cost)	2025022	620-52655-002	12,500
Mechanics Bay Oil Containter (Shared Cost)	2025021	620-52651-004	1,000
Rate Case Ehlers	2025050	620-52902-002	25,000
SCADA Control System	2025051	620-52651-004	400,000
Subtotal Water Utility			2,004,306

DRAFT**2026****Funding Sources**

Project Title	Estimated Cost	Grants	Reserve Funds	Enterprise Funds	Levy	Borrowing	Total Sources
PARKS & POOL							
Historic Restorations	15,000	15,000					15,000
Excavator Shared Cost	5,500				5,500		5,500
Play Ground Reconstruction	230,000					230,000	230,000
Play Ground Equipment	35,000				35,000		35,000
Subtotal Parks & Pool	285,500	15,000	-	-	40,500	230,000	285,500
EMS							
Ambulance (7 year rotation)	500,000		325,000			175,000	500,000
Subtotal EMS District	500,000	-	325,000	-	-	175,000	500,000
PUBLIC WORKS							
Sidewalk and Pedestrian Improvements	100,000				50,000	50,000	100,000
Endloader (3 yr cycle)	50,000				50,000		50,000
Plow Truck (12 yr cycle)	260,000					260,000	260,000
Equipment Accessories	13,000				13,000		13,000
Chipper Truck Share Cost (15 yr cycle)	25,000					25,000	25,000
Excavator - Medium Shared Cost (10 yr cycle)	10,000				10,000		10,000
Street Barricade Devices LVRF funded	7,500				7,500		7,500
Countryside Resurfacing (Main to Greenview) LVRF funded	50,000	50,000					50,000
Lincoln Resurfacing (2nd to Higgins) LVRF funded	50,000	50,000					50,000
W. Main Resurfacing (5th to 6th) LVRF funded	50,000	50,000					50,000
Chip Seal and other Road Maintenance LVRF funded	46,000	46,000					46,000
Liberty St and Liberty Lane Reconstruction (4th to 5th)	301,396					301,396	301,396
Allen Creek Trail Extension (Church to Water)	75,000					75,000	75,000
Batwing Rough Mower Shared Cost (10 yr cycle)	20,000				20,000		20,000
Access Drive (E. Main to E. Church)	195,000					195,000	195,000
Wood Chipper Shared Cost	12,500					12,500	12,500
Subtotal Public Works	1,265,396	196,000	-	-	150,500	918,896	1,265,396
CEMETERY							
Land Plotting or Reclaiming	25,000	-	-			25,000	25,000
Subtotal Cemetery	25,000	-	-	-	-	25,000	25,000
POLICE							
Vehicle Replacement (annually)	55,000					55,000	55,000
Vehicle Accessories (annually)	16,000					16,000	16,000
Squad/Body Cams (5 year cycle)	80,000					80,000	80,000
Tazers	9,100					9,100	9,100
Subtotal Police	160,100	-	-	-	-	160,100	160,100
CITY HALL/ADMINISTRATION							
Comprehensive Plan (Smart Growth)	50,000					50,000	50,000
City Hall Building	150,000					150,000	150,000
Subtotal City Hall/Admin	200,000	-	-	-	-	200,000	200,000
SANITARY SEWER UTILITY/WWTP							
Lift Stations (Madison St - Motors)	37,000			37,000			37,000
Sewer Camera	80,000			80,000			80,000
Liberty St and Liberty Lane Reconstruction (4th to 5th)	573,357					573,357	573,357
ATV	20,000			20,000			20,000
Generator - Mobile	60,000			60,000			60,000
Excavator Shared Cost	5,500			5,500			5,500
Subtotal WWTP	775,857	-	-	202,500	-	573,357	775,857
STORMWATER UTILITY							
Allen Creek Trail Extension (Church to Water)	25,000			25,000			25,000
Excavator Share Cost	11,500			11,500			11,500
Liberty St and Liberty Lane Reconstruction (4th to 5th)	320,691					320,691	320,691
Curb and Inlet Repairs	20,000					20,000	20,000
Mower/Wings Shared Cost	16,000			16,000			16,000
Access Drive (E. Main to E. Church)	10,000			10,000			10,000
Larson Acres Park	75,900			75,900			75,900
Settlers Grove Stormwater Improvements	216,900					216,900	216,900
Subtotal Stormwater Utility	695,991	-	-	138,400	-	557,591	695,991

DRAFT**2026****Funding Sources**

Project Title	Estimated Cost	Grants	Reserve Funds	Enterprise Funds	Levy	Borrowing	Total Sources
ELECTRIC UTILITY							
Excavator (Shared Cost) **	12,000			12,000			12,000
Equipment Attachments **	15,000			15,000			15,000
Chipper Truck Shared Cost (10 yr cycle)	25,000			25,000			25,000
Utility Truck (10 yr cycle) **	52,000			52,000			52,000
OH Line Rebuilds (annually, In-house)	200,000			200,000			200,000
OH to UG Line Rebuilds (annually, In-house)	200,000			200,000			200,000
UTL Substation Expansion	1,652,000					1,652,000	1,652,000
EVA Center Bay	-						-
Utility Truck (10 yr cycle) **	60,000			60,000			60,000
Project Orange	2,723,000					2,723,000	2,723,000
Subtotal Electric Utility	4,939,000			564,000		4,375,000	4,939,000

WATER UTILITY							
Tower & Well Inspections	20,000			20,000			20,000
Excavator Shared Cost	15,500			15,500			15,500
Water Rate Case	20,000			20,000			20,000
Liberty St and Liberty Lane Reconstruction (4th to 5th)	608,902					608,902	608,902
Truck (10 yr rotation)	40,000			40,000			40,000
Access Drive (E. Main to Church)	135,000					135,000	135,000
Subtotal Water Utility	839,402			95,500		743,902	839,402

TOTAL CAPITAL PROJECTS	9,686,246	211,000	325,000	1,000,400	191,000	7,958,847	9,686,247
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Allen Creek Trail Extension (Church to Water)	100,000
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Liberty St and Liberty Lane Reconstruction (4th to 5th)	1,804,346
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Access Drive (E. Main to Church)	340,000
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** Dependent on rate adjustments

DRAFT**2027****Funding Sources**

Project Title	Estimated Cost	Grants	Reserve Funds	Enterprise Funds	Levy	Borrowing	Total Sources
PARKS & POOL							
Historic Restorations	100,000					100,000	100,000
Truck (10 yr cycle)	65,000					65,000	65,000
Mower / Grounds Equipment (3-4 year cycle)	17,750				17,750		17,750
Subtotal Parks & Pool	182,750	-	-	-	17,750	165,000	182,750
PUBLIC WORKS							
Sidewalk and Pedestrian Improvements	100,000				50,000	50,000	100,000
Church St Resurfacing (Madison to Creek) LVRF funded	50,000	50,000					50,000
4th St Resurfacing (Lincoln to end) LVRF funded	50,000	50,000					50,000
Badger Resurfacing (4th to Higgins) LVRF funded	50,000	50,000					50,000
Chip Seal and other Road Maintenance LVRF funded	46,000	46,000					46,000
W Church St Reconstruction (College to Madison)	504,472					504,472	504,472
Longfield St Reconstruction (Fair to Lincoln)	362,645					362,645	362,645
Tractor 15 yr cycle	250,000					250,000	250,000
Water Street Trail *	650,000	520,000				130,000	650,000
Subtotal Public Works	2,063,116	716,000	-	-	50,000	1,297,117	2,063,117
CEMETERY							
Roads (partial)	50,000		50,000				50,000
Subtotal Cemetery	50,000	-	50,000	-	-	-	50,000
POLICE							
Vehicle Replacement (annually)	54,000					54,000	54,000
Vehicle Accessories (annually)	17,000					17,000	17,000
Tazers	9,100				9,100		9,100
Subtotal Police	80,100	-	-	9,100	80,100	151,100	80,100
CITY HALL/ADMINISTRATION							
City Hall Building	150,000					150,000	150,000
Code Enforcement/Building Inspector Vehicle (7yrs)	50,000					50,000	50,000
Subtotal City Hall/Admin	200,000	-	-	-	-	200,000	200,000
SANITARY SEWER UTILITY/WWTP							
W Church St Reconstruction (College to Madison)	872,901					872,901	872,901
Longfield St Reconstruction (Fair to Lincoln)	470,377					470,377	470,377
Mower (3-4 yr cycle)	15,000		15,000				15,000
Subtotal WWTP	1,358,278	-	15,000	-	-	1,343,278	1,358,278
STORMWATER UTILITY							
W Church St Reconstruction (College to Madison)	545,203					545,203	545,203
Longfield St Reconstruction (Fair to Lincoln)	245,540					245,540	245,540
Stormwater Rate Study	7,000		7,000				7,000
Curb and Inlet Repairs	20,000			20,000			20,000
Water St Trail *	650,000	520,000				130,000	650,000
Subtotal Stormwater Utility	1,467,744	520,000	7,000	20,000	-	920,744	1,467,744
ELECTRIC UTILITY							
Wood Chipper Shared Cost (8 yr cycle)	12,500			12,500			12,500
Electric Rate Case	10,000			10,000			10,000
OH Line Rebuilds (annually, In-house)	200,000			200,000			200,000
OH to UG Line Rebuilds (annually, In-house)	200,000			200,000			200,000
Project Orange	200,000					200,000	200,000
EVA Center Bay Retirement/EVA East Bay Rework	50,000					50,000	50,000
EVA/UTL SCADA System	274,000					274,000	274,000
Overcurrent Device Implementation	210,000					210,000	210,000
UG South Meadow to Middle School	276,000					276,000	276,000
UG Circuit Tie - Lincoln to Fair (AKA emergency siren, Grove Campus, HS)	370,000					370,000	370,000
Subtotal Electric Utility	1,802,500	-	-	422,500	-	1,380,000	1,802,500
WATER UTILITY							
Van (10 yr cycle)	45,000					45,000	45,000
W Church St Reconstruction (College to Madison)	995,975					995,975	995,975
Longfield St Reconstruction (Fair to Lincoln)	561,587					561,587	561,587
Subtotal Water Utility	1,602,562	-	-	-	-	1,602,562	1,602,562
TOTAL CAPITAL PROJECTS	8,607,051	1,236,000	72,000	451,600	147,850	6,859,801	8,607,051

W Church St Reconstruction (College to Madison)

2,918,551

Longfield St Reconstruction (Fair to Lincoln)

1,640,149

Water St Trail *

1,300,000

DRAFT**2028****Funding Sources**

Project Title	Estimated Cost	Grants	Reserve Funds	Enterprise Funds	Levy	Borrowing	Total Sources
PARKS & POOL							
Historic Restorations	15,000				15,000		15,000
Mower / Grounds Equipment (3-4 yr cycle)	18,500				18,500		18,500
UTV (10 yr rotation)	16,500				16,500		16,500
Subtotal Parks & Pool	50,000	-	-	-	50,000	-	50,000
PUBLIC WORKS							
Sidewalk and Pedestrian Improvements	100,000					100,000	100,000
Equipment Accessories	12,950				12,950		12,950
Attachment Snowblower	12,500				12,500		12,500
3rd St Reconstruction (Main to Fair)	626,758					626,758	626,758
E. Grove and Park Reconstruction (2nd to Madison)							-
Garfield St Resurfacing (N S 5th St to Wyler St) LVRF funded	150,000	150,000					150,000
1st St Resurfacing (Liberty to Main) LVRF funded	50,000					50,000	50,000
Stump Grinder (10 yr cycle)	50,000					50,000	50,000
Building Improvements	2,000,000					2,000,000	2,000,000
Subtotal Public Works	3,002,208	150,000	-	-	25,450	2,826,758	3,002,208
Library							
Server (5 yr cycle)	1,500		1,500				1,500
Subtotal Library	1,500	-	1,500	-	-	-	1,500
CEMETERY							
Road Resurfacing	300,000					300,000	300,000
Bobcat (5 yr cycle)	2,500		2,500				2,500
Subtotal Cemetery	302,500	-	2,500	-	-	300,000	302,500
POLICE							
Vehicle Replacement (annually)	55,000					55,000	55,000
Vehicle Accessories (annually)	18,000					18,000	18,000
Building Improvements	30,000				30,000		30,000
Tazers	9,100				9,100		9,100
Subtotal Police	112,100	-	-	-	39,100	73,000	112,100
CITY HALL/ADMINISTRATION							
Website Update	35,000				35,000		35,000
Subtotal City Hall/Admin	35,000	-	-	-		-	35,000
SANITARY SEWER UTILITY/WWTP							
Lift Stations (Union St Lift Station)	700,000					700,000	700,000
3rd St Reconstruction	476,044					476,044	476,044
E. Grove and Park Reconstruction (2nd to Madison)							-
Plant Truck (10 yr cycle)	55,000			55,000			55,000
Building Improvements	200,000					200,000	200,000
Subtotal WWTP	1,431,044	-	-	55,000	-	1,376,044	1,431,044
STORMWATER UTILITY							
STWT Mowers and Attachments	19,000			19,000			19,000
3rd St Reconstruction	337,830					337,830	337,830
E. Grove and Park Reconstruction (2nd to Madison)							-
Curb and Inlet Repairs	20,000			20,000			20,000
Building Improvements	300,000					300,000	300,000
Subtotal Stormwater Utility	676,830	-	-	39,000	-	637,830	676,830
ELECTRIC UTILITY							
Utility Truck (10 yr rotation)	75,000			75,000			75,000
OH Line Rebuilds (annually, In-house)	250,000					250,000	250,000
OH to UG Line Rebuilds (annually, In-house)	250,000					250,000	250,000
UG Circuit Tie - Pool to Lift Station	433,000					433,000	433,000
OH to UG Conversion Garfield (discretionary)	591,000					591,000	591,000
OH to UG Conversion Old 92 (discretionary)	494,000					494,000	494,000
EVA Substation West Bay Upgrades	65,000			65,000			65,000
Building Improvements	1,500,000					1,500,000	1,500,000
Subtotal Electric Utility	3,658,000	-	-	140,000	-	3,518,000	3,658,000

DRAFT**2028****Funding Sources**

Project Title	Estimated Cost	Grants	Reserve Funds	Enterprise Funds	Levy	Borrowing	Total Sources
WATER UTILITY							
3rd St Reconstruction	680,642					680,642	680,642
E Grove and Park Reconstruction (2nd to Madison)							-
Tower & Well Inspections	10,000			10,000			10,000
Building Improvements	700,000					700,000	700,000
Subtotal Water Utility	1,390,642	-	-	10,000	-	1,380,642	1,390,642

YOUTH CENTER							
New Youth Center Building Architect Fees	25,000					25,000	25,000
Subtotal Youth Center	25,000	-	-	-	-	25,000	25,000

TOTAL CAPITAL PROJECTS	10,684,823	160,000	4,000	244,000	114,550	10,137,274	10,684,824
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3rd St Reconstruction 2,121,273

E Grove and Park Reconstruction (2nd to Madison) -

* Dependent on grant funding

DRAFT**2029****Funding Sources**

Project Title	Estimated Cost	Grants	Reserve Funds	Enterprise Funds	Levy	Borrowing	Total Sources
PARKS & POOL							
Historic Restorations	100,000					100,000	100,000
Mower / Grounds Equipment (3-4 yr cycle)	19,000				19,000		19,000
Playground Equipment	40,000				40,000		40,000
Groundskeeper Mower (5 yr cycle)	90,000					90,000	90,000
Subtotal Parks & Pool	249,000	-	-	-	59,000	190,000	249,000
EMS							
Equipment	100,000					100,000	100,000
Subtotal EMS District	100,000	-	-	-	-	100,000	100,000
PUBLIC WORKS							
Sidewalk and Pedestrian Improvements	100,000					100,000	100,000
Skid Steer (3 yr cycle)	9,000				9,000		9,000
Tool CAT - exchange (3 yr cycle)	2,975				2,975		2,975
Endloader (3 yr cycle)	32,000					32,000	32,000
Leaf Collection - Vacuum Trailer	300,000					300,000	300,000
Pavement Roller (12 yr cycle)	9,000				9,000		9,000
Enterprise	567,922					567,922	567,922
N 3rd (Garfield to end)						-	-
Madison St (end to end)							-
City Parking Lots	250,000					250,000	250,000
Road Resurfacing LVRF funded	100,000	100,000					100,000
Flatbed Truck	100,000					100,000	100,000
Subtotal Public Works	1,470,897	100,000	-	-	20,975	1,349,922	1,470,897
CEMETERY							
Plotting Land	20,000					20,000	20,000
Mower (4-10 year cycle)	11,000					11,000	11,000
Subtotal Cemetery	31,000	-	-	-	-	31,000	31,000
LIBRARY							
Copier (5 yr cycle)	14,000		14,000				14,000
Subtotal Library	14,000	-	14,000	-	-	-	14,000
POLICE							
Vehicle Replacement (annually)	56,000					56,000	56,000
Vehicle Accessories (annually)	19,000					19,000	19,000
Radios/Misc Gear	67,000					67,000	67,000
Tazers	9,100				9,100		9,100
Subtotal Police	151,100	-	-	-	9,100	142,000	151,100
CITY HALL/ADMINISTRATION							
Vehicle (10 yr rotation)	30,000				30,000		30,000
Re-valuation/Property	109,250					109,250	109,250
Subtotal City Hall/Admin	139,250	-	-	-	30,000	109,250	139,250
SANITARY SEWER UTILITY/WWTP							
N 3rd (Garfield to end)						-	-
Enterprise	238,963					238,963	238,963
Madison St (end to end)							-
Generator - Mobile	40,000			40,000			40,000
Subtotal WWTP	278,963	-	-	40,000	-	238,963	278,963
STORMWATER UTILITY							
Enterprise	195,390					195,390	195,390
Curb and Inlet Repairs	20,000			20,000			20,000
Madison St (end to end)							-
School St Reconstruction (Stormwater Only)	48,137					48,137	48,137
N 3rd (Garfield to end)						-	-
Subtotal Stormwater Utility	263,527	-	-	20,000	-	243,527	263,527

DRAFT**2029****Funding Sources**

Project Title	Estimated Cost	Grants	Reserve Funds	Enterprise Funds	Levy	Borrowing	Total Sources
ELECTRIC UTILITY							
Excavator (Shared Cost)	4,500			4,500			4,500
Equipment Attachments	15,000			15,000			15,000
Utility Truck (10 yr rotation)	53,000			53,000			53,000
Bucket Truck (12 yr rotation)	225,000					225,000	225,000
Kubota UTV (5 year rotation)	15,000					15,000	15,000
Pole Testing & Tagging	20,000			20,000			20,000
Ditch Witch Trencher (10 yr cycle)	17,500					17,500	17,500
Skid Steer Shared Cost (10 yr cycle)	6,500			6,500			6,500
OH Line Maintenance	125,000					125,000	125,000
UG Line Maint / OH to UG In-house	40,000					40,000	40,000
Substation Maintenance	5,000			5,000			5,000
Maintenance Transformers	18,000			18,000			18,000
Transformer Equip	55,000					55,000	55,000
Software Billing	10,100			10,100			10,100
Subtotal Electric	609,600	-	-	122,000	-	477,500	609,600

WATER UTILITY							
Billing Software	8,200			8,200			8,200
Madison St (end to end)							-
N 3rd (Garfield to end)						-	-
Enterprise	154,606					154,606	154,606
Skid Steer Shared Cost (10 yr cycle)	4,500			4,500			4,500
Subtotal Water Utility	167,306	-	-	12,700	-	154,606	167,306

YOUTH CENTER							
New Youth Center Building	500,000					500,000	500,000
Subtotal Youth Center	500,000	-	-	-	-	500,000	500,000

TOTAL CAPITAL PROJECTS	3,974,643	100,000	14,000	194,700	119,075	3,536,768	3,974,643
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Enterprise	1,156,881
N 3rd (Garfield to end)	-
Madison St (end to end)	-

DRAFT**2030**

Project Title	Estimated Cost
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PARKS & POOL

Historic Restorations	15,000
Tool Cat (5 yr cycle with \$80,000 trade in)	20,000
Subtotal Parks & Pool	35,000

EMS

Building Improvements	1,000,000
Subtotal EMS District	1,000,000

PUBLIC WORKS

Sidewalk and Pedestrian Improvements	100,000
Mower Shared Cost (5 yr cycle)	25,000
Flat Bed Dump Truck (10 yr cycle)	80,000
Crew Cab Truck Shared Cost (10 yr cycle)	60,000
Plow Truck (12 yr cycle)	260,000
Road Resurfacing LVRF funded	100,000
3rd St Reconstruction (Main to Fair)	626,758
Subtotal Public Works	1,251,758

CEMETERY

Bobcat (5 yr cycle)	2,750
Subtotal Cemetery	2,750

LIBRARY

Subtotal Library	-

POLICE

Vehicle Replacement (annually)	57,000
Vehicle Accessories (annually)	20,000
Building Improvements	7,000,000
Handgun Replacement (10 yr cycle)	10,000

DRAFT**2030**

Project Title	Estimated Cost
Subtotal Police	7,087,000

CITY HALL/ADMINISTRATION

Building Maintenance	200,000
Subtotal City Hall/Admin	200,000

SANITARY SEWER UTILITY/WWTP

Side by Side ATV (6 yr cycle)	17,500
3rd St Reconstruction (Main to Fair)	476,044
Subtotal WWTP	493,544

STORMWATER UTILITY

Curb and Inlet Repairs	20,000
3rd St Reconstruction (Main to Fair)	337,830
Subtotal Stormwater Utility	357,830

ELECTRIC UTILITY

Utility Truck (10 yr rotation)	53,500
Electric Mower - Shared (9 yr rotation)	13,000
Pole Testing & Tagging	20,000
OH Line Maintenance	100,000
UG Line Maint / OH to UG In-house	40,000
Substation Maintenance	7,500
Maintenance Transformers	18,500
Transformer Equip	60,000
Software Billing	10,250
Subtotal Electric	322,750

WATER UTILITY

3rd St Reconstruction (Main to Fair)	680,642
Subtotal Water Utility	680,642

TOTAL CAPITAL PROJECTS**11,431,273**

DRAFT**2031**

Project Title	Estimated Cost
PARKS & POOL	
Historic Restorations	100,000
Franklin Park Rebuild	250,000
Mower/Grounds Equipment (3-4 yr cycle)	19,250
Subtotal Parks & Pool	369,250
PUBLIC WORKS	
Sidewalk and Pedestrian Improvements	100,000
Building Improvements	1,935,000
Street Barricade Devices	7,500
Clifton St Reconstruction	
Sherman Ct Reconstruction	
Campion Ct Resurfacing LVRF funded	96,510
Subtotal Public Works	2,139,010
POLICE	
Vehicle Replacement (annually)	58,000
Vehicle Accessories (annually)	20,000
Squad/Body Cameras (5 yr cycle)	90,000
Subtotal Police	168,000
CITY HALL/ADMINISTRATION	
Comprehensive Plan (Smart Growth)	25,000
Subtotal City Hall/Admin	25,000
SANITARY SEWER UTILITY/WWTP	
Building Improvements	180,000
Sewer Vac (12 yr cycle)	350,000
Clifton St Reconstruction	
Sherman Ct Reconstruction	
Mower (3-4 yr cycle)	15,000
Subtotal WWTP	545,000
STORMWATER UTILITY	
Building Improvements	315,000
Curb and Inlet Repairs	20,000
Clifton St Reconstruction	
Sherman Ct Reconstruction	
Mowers/Wings Shared Cost	12,000
Subtotal Stormwater Utility	347,000
ELECTRIC UTILITY	
Pole Testing & Tagging	20,000
OH Line Maintenance	75,000
UG Line Maint / OH to UG In-house	25,000
Substation Maintenance	7,500
Maintenance Transformers	18,500
Transformer Equip	65,000
Building Improvements	1,395,000
Subtotal Electric Utility	1,606,000
WATER UTILITY	
Building Improvements	675,000
Water Rate Case	28,000
Sherman Ct Reconstruction	
Clifton St Reconstruction	
Subtotal Water Utility	703,000
TOTAL CAPITAL PROJECTS	5,902,260

DRAFT**2032**

Project Title	Estimated Cost
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PARKS & POOL

Brzezinski Park Rebuild	250,000
Subtotal Parks & Pool	250,000

PUBLIC WORKS

Sidewalk and Pedestrian Improvements	100,000
Water St Reconstruction (Madison to Enterprise)	231,000
Countryside M & O (Main to Greenview)	44,834
Vehicle Registration Fee Road Resurfacing	55,166
Subtotal Public Works	431,000

CEMETERY

Mower (4-10 year cycle)	15,000
Subtotal Cemetery	15,000

POLICE

Vehicle Replacement (annually)	58,000
Vehicle Accessories (annually)	20,000
Subtotal Police	78,000

CITY HALL/ADMINISTRATION

Subtotal City Hall/Admin	
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SANITARY SEWER UTILITY/WWTP

Water St Reconstruction (Madison to Enterprise)	327,960
Subtotal WWTP	327,960

STORMWATER UTILITY

Curb and Inlet Repairs	20,000
Water St Reconstruction (Madison to Enterprise)	166,840
Subtotal Stormwater Utility	186,840

ELECTRIC UTILITY

Subtotal Electric Utility	
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WATER UTILITY

Water St Reconstruction (Madison to Enterprise)	255,960
Subtotal Water Utility	255,960

TOTAL CAPITAL PROJECTS	1,529,760
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DRAFT**2033**

Project Title	Estimated Cost
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PUBLIC WORKS

Crawford St Reconstruction	250,000
W Church (W of College) Reconstruction	250,000
Garfield (5th to 6th) Reconstruction	250,000
Highland St Reconstruction (Stormwater Only)	220,000
Park Rebuild	250,000
School St Reconstruction (Stormwater Only)	215,000
Subtotal Public Works	1,435,000

SANITARY SEWER UTILITY/WWTP

Crawford St Reconstruction	250,000
W Church (W of College) Reconstruction	250,000
Garfield (5th to 6th) Reconstruction	250,000
Subtotal WWTP	750,000

STORMWATER UTILITY

Crawford St Reconstruction	250,000
W Church (W of College) Reconstruction	250,000
Garfield (5th to 6th) Reconstruction	250,000
Highland St Reconstruction (Stormwater Only)	65,000
School St Reconstruction (Stormwater Only)	60,000
Subtotal Stormwater Utility	875,000

WATER UTILITY

Crawford St Reconstruction	250,000
W Church (W of College) Reconstruction	250,000
Garfield (5th to 6th) Reconstruction	250,000
Subtotal Water Utility	750,000

TOTAL CAPITAL PROJECTS**3,810,000**

Crawford St Reconstruction	1,000,000
W Church (W of College) Reconstruction	1,000,000
Garfield (5th to 6th) Reconstruction	1,000,000
Highland St Reconstruction (Stormwater Only)	285,000
School St Reconstruction (Stormwater Only)	275,000

DRAFT**2034**

Project Title	Estimated Cost
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PUBLIC WORKS

Prentice and Meadow Lane Reconstruction	250,000
E Church (E of Bridge) Reconstruction	250,000
W Grove Reconstruction	250,000
First St Reconstruction (Main to Liberty)	169,343
Walker St Reconstruction (Madison to end)	391,397
Subtotal Public Works	1,310,740

SANITARY SEWER UTILITY/WWTP

Prentice and Meadow Lane Reconstruction	250,000
E Church (E of Bridge) Reconstruction	250,000
W Grove Reconstruction	250,000
First St Reconstruction (Main to Liberty)	213,800
Walker St Reconstruction (Madison to end)	421,028
Subtotal WWTP	1,384,828

STORMWATER UTILITY

Prentice and Meadow Lane Reconstruction	250,000
E Church (E of Bridge) Reconstruction	250,000
W Grove Reconstruction	250,000
First St Reconstruction (Main to Liberty)	104,888
Walker St Reconstruction (Madison to end)	255,803
Subtotal Stormwater Utility	1,110,691

WATER UTILITY

Prentice and Meadow Lane Reconstruction	250,000
E Church (E of Bridge) Reconstruction	250,000
W Grove Reconstruction	250,000
First St Reconstruction (Main to Liberty)	279,705
Walker St Reconstruction (Madison to end)	549,046
Subtotal Water Utility	1,578,751

TOTAL CAPITAL PROJECTS**5,385,010**

Prentice and Meadow Lane Reconstruction	1,000,000
E Church (E of Bridge) Reconstruction	1,000,000
W Grove Reconstruction	1,000,000
First St Reconstruction (Main to Liberty)	767,736
Walker St Reconstruction (Madison to end)	1,617,274



City of Evansville, WI

2024 Financial Management Plan Update

June 6, 2024

Objectives



Overview of S&P G.O. Rating (AA-)

1. Consistent financial profile with high reserves. Strong budgetary performance in recent years. City has adhered to reserve policy.



2. Robust financial-management policies and practices. The city has developed a multiyear financial forecast for all operating funds, and it continues to update capital planning yearly.



3. Expect debt will likely remain elevated during the next few years; however, costs will likely remain manageable.

Existing Financial Policies

General Fund Unassigned fund balance

- Policy 35% - 40% of budgeted operating expenditures.
- Per 2022 audit, City unassigned fund balance is 45% of operating expenditures.

Enterprise cash & investments

- Cash and investments in enterprise funds within range of 8% to 12% of budgeted expenditures.
- Per 2022 audit, cash & investments is 8.94% of operating expenditures.

Growth Trends

I. Five-Year Historical TID IN Growth by Category (Data Per Wis. Dept. of Revenue)										
Valuation Year	Budget Year	Historical TID IN Equalized Value		Economic Change		New Construction		Other & Personal Property		
2019	2020	437,027,300								
2020	2021	476,251,800	8.98%	27,068,300	6.19%	12,408,300	2.84%	-252,100	-0.06%	
2021	2022	520,346,300	9.26%	27,716,900	5.82%	18,172,000	3.82%	-1,794,400	-0.38%	
2022	2023	608,900,700	17.02%	78,062,400	15.00%	10,229,000	1.97%	263,000	0.05%	
2023	2024	669,495,700	9.95%	49,637,700	8.15%	6,941,100	1.14%	4,016,200	0.66%	
AVERAGE CHANGE				45,621,325	8.79%	11,937,600	2.44%	558,175	0.07%	
II. Five-Year Historical TID OUT Growth by Category (Data Per Wis. Dept. of Revenue - Breakdown Assumes Same Ratios as TID IN)										
Valuation Year	Budget Year	Historical TID OUT Equalized Value		Economic Change		New Construction		Other & Personal Property		
2019	2020	419,103,500								
2020	2021	453,038,100	8.10%	23,417,811	5.59%	10,734,890	2.56%	-218,101	-0.05%	
2021	2022	486,612,600	7.41%	21,104,243	4.66%	13,836,551	3.05%	-1,366,295	-0.30%	
2022	2023	579,337,900	19.06%	81,739,128	16.80%	10,710,784	2.20%	275,387	0.06%	
2023	2024	638,380,900	10.19%	48,366,346	8.35%	6,763,320	1.17%	3,913,334	0.68%	
AVERAGE CHANGE				43,656,882	8.85%	10,511,386	2.25%	651,081	0.09%	

Overview of TIF Districts



TID OUT value projections

III. Projection of TID OUT Equalized Value - Selection of Method & Discount										
PROJECTION METHOD				Percent			Percent			Manual Adjustments
DISCOUNT FACTOR				50.00%			50.00%			
IV. Projection of TID OUT Equalized Value										
Valuation Year	Budget Year	Projected TID OUT Equalized Value		Economic Change		New Construction		TID Closure or Other Adjustment		
2024	2025	673,792,037	5.55%	28,242,059	4.42%	7,169,078	1.12%	0.00%		
2025	2026	711,167,439	5.55%	29,808,653	4.42%	7,566,749	1.12%	0.00%		
2026	2027	759,583,863	6.81%	31,462,146	4.42%	7,986,478	1.12%	8,967,800	1.26%	TID #6 & TID #9
2027	2028	804,867,057	5.96%	33,604,095	4.42%	8,530,199	1.12%	3,148,900	0.41%	TID #8
2028	2029	849,513,220	5.55%	35,607,430	4.42%	9,038,734	1.12%	0.00%		

General Fund Revenues

Modest increases
in state aid &
refuse/recycling
revenue.

Other revenues
remain flat.

Consistent with
other WI
communities.

Shared revenue increases built into model that were
unknown when 2023 model was developed.

General Fund Expenditures

EXPENDITURE CODES			
CODE	DEFINITION	INCREASE	EXPLANATION
C	Commodities	2.50%	Fuel & Mileage, Office Supplies, Operating Supplies, Utilities, Uniforms, Office Furniture & Equipment
E	Employee Insurance	10.00%	Health, Dental & Life Insurance, Post Employment Health Plan, Long Term Disability
I	Insurance	5.00%	Property & Liability
S	Services	2.50%	Advertising & Printing, Communications, Contractual Services, Dues & Memberships, Janitorial Services, Maintenance Agreements, Meetings & Training, Professional Services, Publications & Subscriptions, Repairs & Maintenance
W	Wages	4.10%	Regular & Seasonal Wages, Overtime, Holiday & Misc. Compensation, Longevity, Premium Pay, Social Security, Retirement, Unemployment Compensation

General Fund Summary (Existing Services)

	Actual				Budget	Projected				
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
GENERAL FUND										
REVENUES										
Taxes										
Property Taxes General	1,561,109	1,562,500	1,793,493	1,894,497	1,959,024	2,096,325	2,245,165	2,394,150	2,557,494	2,735,975
Other Taxes	444,995	444,302	407,667	407,062	428,300	428,300	428,300	428,300	428,300	428,300
Intergovernmental Revenues	748,373	766,990	775,550	819,277	1,032,156	1,036,256	1,056,010	1,076,196	1,096,825	1,117,909
Licenses & Permits	233,404	239,642	291,321	305,372	299,600	306,000	306,000	306,000	306,000	306,000
Fines, Forfeitures & Penalties	60,552	74,099	56,220	100,128	76,000	68,000	68,000	68,000	68,000	68,000
Public Charges for Services	386,030	437,092	460,153	471,519	487,509	492,735	513,735	535,785	558,938	583,248
Miscellaneous Revenues	80,574	77,601	104,252	973,284	165,771	155,801	155,801	155,801	155,801	155,801
TOTAL REVENUES	3,515,037	3,602,226	3,888,656	4,971,139	4,448,360	4,583,417	4,773,011	4,964,232	5,171,358	5,395,233
EXPENDITURES										
General Administration	381,288	384,328	397,016	423,462	586,520	552,144	576,515	592,894	614,846	642,446
Public Safety	1,705,686	1,846,206	1,953,234	1,675,039	2,080,622	2,190,673	2,283,231	2,381,540	2,486,032	2,597,180
Public Works	967,999	971,327	1,015,100	1,034,240	1,208,987	1,266,037	1,311,258	1,358,612	1,408,237	1,460,283
Health & Human Services	45,824	44,244	49,971	52,862	85,843	80,097	82,752	85,499	88,344	91,289
Parks & Recreation	151,344	227,187	259,849	243,702	298,671	311,018	327,727	345,621	364,802	385,380
Economic & Community Dev	109,314	115,518	134,531	147,427	187,718	183,448	191,529	200,067	209,097	218,654
TOTAL EXPENDITURES	3,361,455	3,588,810	3,809,701	3,576,732	4,448,361	4,583,417	4,773,011	4,964,232	5,171,358	5,395,233
Change in General Fund levy from prior year		0.09%	14.78%	5.63%	3.41%	7.01%	7.10%	6.64%	6.82%	6.98%

Other Levied Funds

EMS Fund

- Modest growth in EMS service charge revenue.
- Expense forecast same as General Fund.

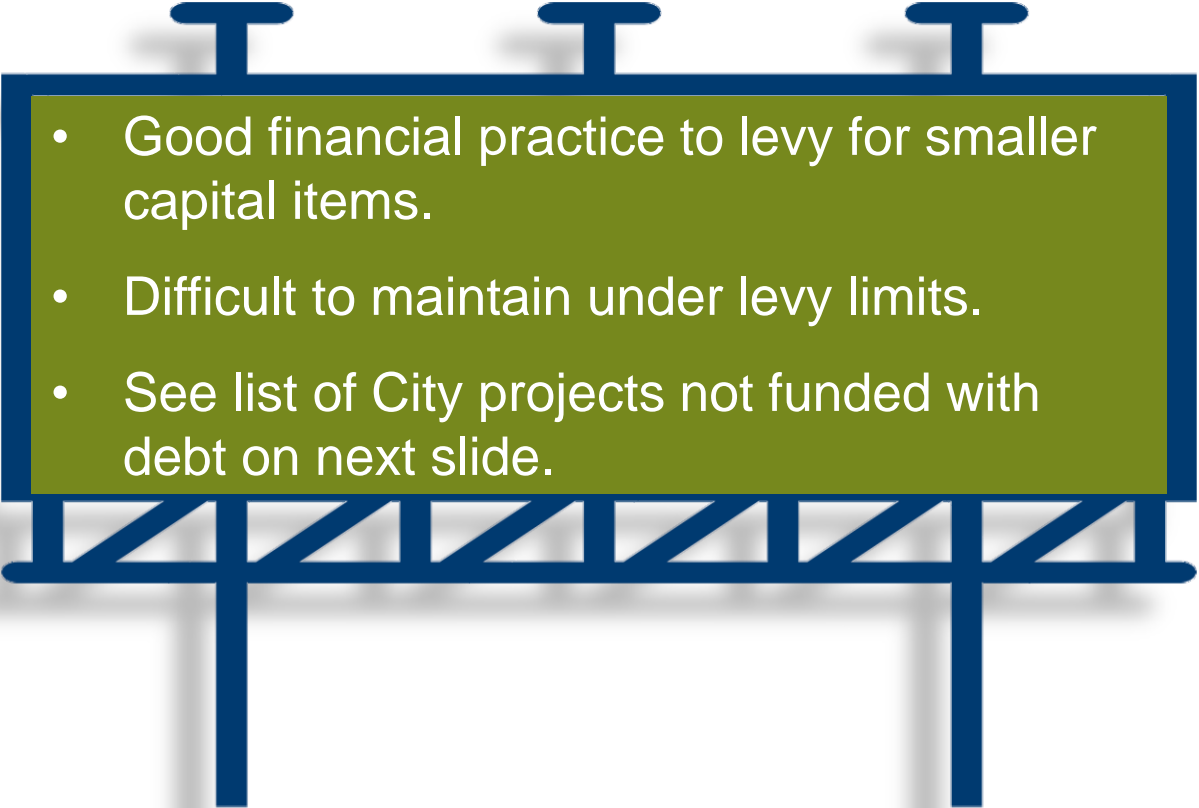
Cemetery Fund

- Non levy revenue sources remain flat.
- Expense forecast same as General Fund.

Library Fund

- Non levy revenue sources remain flat.
- Expense format same as General Fund.

Capital Fund (Levied fund)

- 
- Good financial practice to levy for smaller capital items.
 - Difficult to maintain under levy limits.
 - See list of City projects not funded with debt on next slide.

Projects	Purpose/Dept.	Funding	2024	2025	2026	2027	2028	2029	Totals
Mower (3-4 yr cycle)	Parks and Pool	Tax Levy	16,500						16,500
Sidewalk and Pedestrian Improvements	Public Works	Tax Levy	75,000						75,000
Tazers/Radios/Misc Gear	Police	Tax Levy	9,000						9,000
City Vehicle	City Hall	Tax Levy	42,000						42,000
Code Compliance and Improvements	City Hall	Tax Levy	15,000						15,000
Mower / Grounds Equipment (3-4 yr cycle)	Parks and Pool	Tax Levy		17,000					17,000
Sidewalk and Pedestrian Improvements	Public Works	Tax Levy		50,000					50,000
Asphalt cooker	Public Works	Tax Levy		20,000					20,000
Batwing Rough Mower Shared Cost (10 yr cycle)	Public Works	Tax Levy		8,000					8,000
Equipment Accessories	Public Works	Tax Levy		7,500					7,500
Mobile Air Compressor	Public Works	Tax Levy		5,000					5,000
Tazers	Police	Tax Levy		9,900					9,900
Server Upgrade/Copier (5 year cycle)	City Hall	Tax Levy		30,000					30,000
Excavator Shared Cost	Parks and Pool	Tax Levy			5,500				5,500
Play Ground Equipment	Parks and Pool	Tax Levy			35,000				35,000
Sidewalk and Pedestrian Improvements	Public Works	Tax Levy			50,000				50,000
Tool CAT - exchange (3 yr cycle)	Public Works	Tax Levy			20,000				20,000
Skid Steer (3 yr cycle)	Public Works	Tax Levy			7,000				7,000
Endloader (3 yr cycle)	Public Works	Tax Levy			50,000				50,000
Equipment Accessories	Public Works	Tax Levy			13,000				13,000
Excavator - Medium Shared Cost (10 yr cycle)	Public Works	Tax Levy			10,000				10,000
Street Barricade Devices	Public Works	Tax Levy			7,500				7,500
Mower / Grounds Equipment (3-4 year cycle)	Parks and Pool	Tax Levy				17,750			17,750
Sidewalk and Pedestrian Improvements	Public Works	Tax Levy				50,000			50,000
Wood Chipper Shared Cost	Public Works	Tax Levy				12,500			12,500
Church St Madison to Creek Resurface Vehicle Registration fee funded	Public Works	Registration Fees				50,000			50,000
Mallord Ct Resurface Vehicle Registration fee funded	Public Works	Registration Fees				50,000			50,000
Tazers	Police	Tax Levy				9,900			9,900
Mower / Grounds Equipment (3-4 yr cycle)	Parks & Pool	Tax Levy					15,000		15,000
UTV (10 yr rotation)	Parks & Pool	Tax Levy					18,500		18,500
Sidewalk and Pedestrian Improvements	Parks & Pool	Tax Levy					16,500		16,500
Equipment Accessories	Public Works	Tax Levy					12,950		12,950
Attachment Snowblower	Public Works	Tax Levy					12,500		12,500
4th St Liberty to end resurface Local Vehicle Registration Fee Funded	Public Works	Registration Fees					50,000		50,000
Badger 4th to Higgins Resurface Local Vehicle Registration Fee funded	Public Works	Registration Fees					50,000		50,000
Building Improvements	Police	Tax Levy					30,000		30,000
Tazers	Police	Tax Levy					9,900		9,900
Website Update	City Hall	Tax Levy					35,000		35,000
Mower / Grounds Equipment (3-4 yr cycle)	Parks and Pool	Tax Levy						19,000	19,000
Playground Equipment	Parks and Pool	Tax Levy						40,000	40,000
Skid Steer (3 yr cycle)	Public Works	Tax Levy						9,000	9,000
Tool CAT - exchange (3 yr cycle)	Public Works	Tax Levy						2,975	2,975
Pavement Roller (12 yr cycle)	Public Works	Tax Levy						9,000	9,000
Tazers	Public Works	Tax Levy						9,900	9,900
Vehicle (10 yr rotation)	City Hall	Tax Levy						30,000	30,000
Actual CIP Costs			157,500	147,400	198,000	190,150	250,350	119,875	1,063,275

Capital Fund Projection

	2022 ACTUALS	2023 ESTIMATE	2024 ESTIMATE	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED	2028 PROJECTED	2029 PROJECTED
REVENUES								
Description								
Property Tax levy	109,850	95,993	142,600	84,400	170,000	170,000	170,000	100,000
ERP	39,251	0	40,000	40,000	40,000	40,000	40,000	40,000
Interest	268	592	0	0	0	0	0	0
Registration Fees	0	0	0	0	0	100,000	100,000	0
TOTAL REVENUES	149,369.00	96,585.00	182,600.00	124,400	210,000	210,000	210,000	140,000
EXPENDITURES								
Capital Expenditures	115,210	117,745	157,500	147,400	198,000	190,150	250,350	119,875
TOTAL EXPENDITURES	115,210	117,745	157,500	147,400	198,000	190,150	250,350	119,875
EXCESS/(DEFICIT) REVENUES TO EXPENDITURES	34,159	(21,160)	25,100	(23,000)	12,000	19,850	(40,350)	20,125
Beginning Fund Balance	-	34,159	12,999	38,099	15,099	27,099	46,949	6,599
Ending Fund Balance	34,159	12,999	38,099	15,099	27,099	46,949	6,599	26,724

Existing G.O. Debt Levy Summary

Year Ending	Existing Debt													Year Ending
	Total G.O. Debt Payments	Contingency	G. O. Debt Expense	Less: Storm Water	Less: TID #5	Less: TID #6	Less: TID #7	Less: TID #8	Less: Sewer	Less: Water	Less: Interest	Less: Pool Donations	Net Tax Levy	
2024	2,019,451	52,279	1,000	(166,545)	(147,190)	(74,648)	(64,500)	(52,912)	(89,705)	(36,155)	(600)		1,440,475	2024
2025	2,160,236	(52,279)		(147,158)	(148,863)	(73,848)	(68,250)	(52,912)	(92,285)	(35,385)		(100,000)	1,389,257	2025
2026	2,213,289			(149,163)	(145,398)	(73,048)	(62,000)	(52,912)	(55,400)			(50,000)	1,625,369	2026
2027	2,316,394			(146,035)	(151,833)	(77,198)	(70,700)	(52,912)	(53,900)			(50,000)	1,713,816	2027
2028	1,901,745			(142,750)	0	0	0	0	(52,400)			(50,000)	1,656,595	2028
2029	1,962,928			(154,226)					(55,825)			(50,000)	1,702,876	2029
2030	1,745,799			(150,531)					0			(50,000)	1,545,268	2030
2031	1,644,134			(157,065)								(50,000)	1,437,069	2031
2032	1,656,310			(133,860)								(50,000)	1,472,450	2032
2033	1,492,705			(61,680)								(50,000)	1,381,025	2033
2034	1,441,150			(60,500)								(50,000)	1,330,650	2034
2035	1,438,595			(59,320)									1,379,275	2035
2036	1,559,903			(58,178)									1,501,725	2036
2037	1,510,431			(57,006)									1,453,425	2037
2038	1,459,488			(55,763)									1,403,725	2038
2039	1,407,838			(54,513)									1,353,325	2039
2040	1,361,075			(53,263)									1,307,813	2040
2041	1,318,391			(61,906)									1,256,484	2041
2042	1,215,397			(10,944)									1,204,453	2042
2043	1,167,075			(15,356)									1,151,719	2043
2044	0			0									0	2044
Total	32,992,331	0	1,000	(1,895,760)	(593,283)	(298,741)	(265,450)	(211,649)	(399,515)	(71,540)	(600)	(550,000)	28,706,793	Total

Projects	Department	Repayment/Purpose	Plan Issue	Funding	2024	2025	2026	2027	2028	Totals
Historic Restorations	Parks & Pool	Levy	2024 G.O. Notes	G.O. Debt	35,000					35,000
Tool Cat/UTVs	Parks & Pool	Levy	2024 G.O. Notes	G.O. Debt	95,000					95,000
Grounds Keeper Mower (5 Year cycle)	Parks & Pool	Levy	2024 G.O. Notes	G.O. Debt	80,000					80,000
Antes, LLP, & Burr Jones Road Surface Repairs	Parks & Pool	Levy	2024 G.O. Notes	G.O. Debt	100,000					100,000
Flat Bed Dump Truck (10 yr cycle)	Public Works	Levy	2024 G.O. Notes	G.O. Debt	70,000					70,000
Plow Truck Final Payment (12 yr cycle)	Public Works	Levy	2024 G.O. Notes	G.O. Debt	120,000					120,000
Almeron St Reconstruction (Walker to Water)	Public Works	Levy	2024 G.O. Notes	G.O. Debt	355,701					355,701
Resurface Church St Parking Lot	Public Works	Levy	2024 G.O. Notes	G.O. Debt	95,000					95,000
Building Improvements/Furniture	Police	Levy	2024 G.O. Notes	G.O. Debt	30,000					30,000
Vehicle Replacement (annually w/ trade in)	Police	Levy	2024 G.O. Notes	G.O. Debt	54,000					54,000
Vehicle Accessories (annually)	Police	Levy	2024 G.O. Notes	G.O. Debt	15,000					15,000
Vehicle Replacement (annually w/ trade in)	Police	Levy	2025 G.O. Notes	G.O. Debt		52,000				52,000
Vehicle Accessories (annually)	Police	Levy	2025 G.O. Notes	G.O. Debt		15,000				15,000
Historic Restorations	Parks & Pool	Levy	2025 G.O. Notes	G.O. Debt		85,000				85,000
Toolcat (5 yr cycle)	Parks & Pool	Levy	2025 G.O. Notes	G.O. Debt		100,000				100,000
Sidewalk and Pedestrian Improvements	Public Works	Levy	2025 G.O. Notes	G.O. Debt		50,000				50,000
Flat Bed Dump Truck (10 year rotation)	Public Works	Levy	2025 G.O. Notes	G.O. Debt		70,000				70,000
Plow Truck (12 yr cycle)	Public Works	Levy	2025 G.O. Notes	G.O. Debt		250,000				250,000
Cherry St Reconstruction (Walker to Water)	Public Works	Levy	2025 G.O. Notes	G.O. Debt		346,763				346,763
Enterprise St Reconstruction	Public Works	Levy	2025 G.O. Notes	G.O. Debt		520,468				520,468
Access Drive (E. Main to E. Church)	Public Works	Levy	2025 G.O. Notes	G.O. Debt		195,000				195,000
Truck	Cemetery	Cemetery	2025 G.O. Notes	G.O. Debt		80,000				80,000
City Hall Building	City Hall	Levy	2025 G.O. Notes	G.O. Debt		150,000				150,000
Vehicle Replacement (annually)	Police	Levy	2026 G.O. Notes	G.O. Debt			55,000			55,000
Vehicle Accessories (annually)	Police	Levy	2026 G.O. Notes	G.O. Debt			16,000			16,000
Play Ground Reconstruction	Parks & Pool	Levy	2026 G.O. Notes	G.O. Debt			230,000			230,000
Ambulance (7 year rotation)	EMS	EMS	2026 G.O. Notes	G.O. Debt			175,000			175,000
Sidewalk and Pedestrian Improvements	Public Works	Levy	2026 G.O. Notes	G.O. Debt			50,000			50,000
Chipper Truck Share Cost (15 yr cycle)	Public Works	Levy	2026 G.O. Notes	G.O. Debt			25,000			25,000
Liberty St Reconstruction (4th to 5th)	Public Works	Levy	2026 G.O. Notes	G.O. Debt			230,918			230,918
Allen Creek Trail Extension (Church to Water)	Public Works	Levy	2026 G.O. Notes	G.O. Debt			75,000			75,000
Land Plotting and reclaiming	Cemetery	Cemetery	2026 G.O. Notes	G.O. Debt			25,000			25,000
Squad/Body Cams (5 year cycle)	Police	Levy	2026 G.O. Notes	G.O. Debt			80,000			80,000
Tazers	Police	Levy	2026 G.O. Notes	G.O. Debt			9,900			9,900
Comprehensive Plan (Smart Growth)	City Hall	Levy	2026 G.O. Notes	G.O. Debt			50,000			50,000
Historic Restorations	Parks & Pool	Levy	2027 G.O. Notes	G.O. Debt				100,000		100,000
Truck (10 yr cycle)	Parks & Pool	Levy	2027 G.O. Notes	G.O. Debt				65,000		65,000
Sidewalk and Pedestrian Improvements	Public Works	Levy	2027 G.O. Notes	G.O. Debt				50,000		50,000
Church St Reconstruction (College to Enterprise)	Public Works	Levy	2027 G.O. Notes	G.O. Debt				607,000		607,000
Longfield St Reconstruction (Fair to Lincoln)	Public Works	Levy	2027 G.O. Notes	G.O. Debt				314,000		314,000
Tractor 15 yr cycle	Public Works	Levy	2027 G.O. Notes	G.O. Debt				250,000		250,000
Water Street Trail	Public Works	Levy	2027 G.O. Notes	G.O. Debt				130,000		130,000
Vehicle Replacement (annually)	Police	Levy	2027 G.O. Notes	G.O. Debt				54,000		54,000
Vehicle Accessories (annually)	Police	Levy	2027 G.O. Notes	G.O. Debt				17,000		17,000
Sidewalk and Pedestrian Improvements	Public Works	Levy	2028 G.O. Notes	G.O. Debt					100,000	100,000
Garfield St Resurfacing (N S 5th St to Wyler St) *	Public Works	Levy	2028 G.O. Notes	G.O. Debt					232,305	232,305
1st St Liberty to Main Reconstruction	Public Works	Levy	2028 G.O. Notes	G.O. Debt					275,000	275,000
Stump Grinder (10 yr cycle)	Public Works	Levy	2028 G.O. Notes	G.O. Debt					50,000	50,000
Building Improvements	Public Works	Levy	2028 G.O. Bonds	G.O. Debt					2,000,000	2,000,000
Road Resurfacing	Cemetery	Cemetery	2028 G.O. Notes	G.O. Debt					300,000	300,000
Vehicle Replacement (annually)	Police	Levy	2028 G.O. Notes	G.O. Debt					55,000	55,000
Vehicle Accessories (annually)	Police	Levy	2028 G.O. Notes	G.O. Debt					18,000	18,000
Actual CIP Costs					1,049,701	1,914,231	1,021,818	1,587,000	3,030,305	8,603,055

Projected levy for debt service

Year Ending	Existing Debt		Proposed Debt				All Debt				Year Ending	
	Net Tax Levy	Equalized Value (TID OUT)	G.O. Debt issues 2024-2028	Abatements			Levy and Tax Rate					
				Less: Storm	Less: Cemetery	Less: EMS	Total Net Debt Service Levy	Total Tax Rate for Debt Service	Levy Change from Prior Year	Annual Taxes \$300,000 Home		
2024	1,440,475	638,380,900	0	0	0	0	1,440,475	\$2.26		\$677	2024	
2025	1,389,257	673,792,037	393,733	(98,194)	0	0	1,684,797	\$2.50		244,322	\$750	2025
2026	1,625,369	711,167,439	435,900	(121,293)	(9,988)	0	1,929,989	\$2.71		245,192	\$814	2026
2027	1,713,816	759,583,863	665,503	(168,261)	(15,269)	(21,163)	2,174,627	\$2.86		244,638	\$859	2027
2028	1,656,595	804,867,057	1,043,771	(244,513)	(14,331)	(22,719)	2,418,803	\$3.01		244,176	\$902	2028
2029	1,702,876	849,513,220	1,328,600	(288,855)	(59,581)	(22,006)	2,661,034	\$3.13	242,231	\$940	2029	
2030	1,545,268	896,635,917	1,282,745	(298,911)	(57,375)	(21,294)	2,450,433	\$2.73	(210,601)	\$820	2030	
2031	1,437,069	946,372,520	1,286,969	(293,599)	(60,244)	(25,463)	2,344,733	\$2.48	(105,700)	\$743	2031	
2032	1,472,450	998,868,025	1,269,733	(317,568)	(57,981)	(24,513)	2,342,121	\$2.34	(2,611)	\$703	2032	
2033	1,381,025	1,054,275,467	1,388,233	(374,349)	(50,838)	(23,563)	2,320,509	\$2.20	(21,613)	\$660	2033	
2034	1,330,650	1,112,756,373	1,430,688	(374,458)	(53,681)	(22,613)	2,310,586	\$2.08	(9,923)	\$623	2034	
2035	1,379,275	1,174,481,229	1,385,660	(457,498)	(51,394)	(21,663)	2,234,381	\$1.90	(76,205)	\$571	2035	
2036	1,501,725	1,239,629,976	1,110,173	(404,391)	(39,331)	(25,594)	2,142,581	\$1.73	(91,800)	\$519	2036	
2037	1,453,425	1,308,392,540	883,661	(235,749)	(42,363)	0	2,058,975	\$1.57	(83,606)	\$472	2037	
2038	1,403,725	1,380,969,380	719,651	(240,545)	(25,656)	0	1,857,175	\$1.34	(201,800)	\$403	2038	
2039	1,353,325	1,457,572,073	557,746	(278,996)	0	0	1,632,075	\$1.12	(225,100)	\$336	2039	
2040	1,307,813	1,538,423,936	603,083	(334,833)	0	0	1,576,063	\$1.02	(56,013)	\$307	2040	
2041	1,256,484	1,623,760,671	620,838	(363,088)	0	0	1,514,234	\$0.93	(61,828)	\$280	2041	
2042	1,204,453	1,713,831,054	646,275	(399,025)	0	0	1,451,703	\$0.85	(62,531)	\$254	2042	
2043	1,151,719	1,808,897,663	639,848	(403,098)	0	0	1,388,469	\$0.77	(63,234)	\$230	2043	
2044	0	1,909,237,638	622,554	(396,304)	0	0	226,250	\$0.12	(1,162,219)	\$36	2044	
2045	0	2,015,143,495	501,875	(286,125)	0	0	215,750	\$0.11	(10,500)	\$32	2045	
2046	0	2,126,923,975	502,500	(297,250)	0	0	205,250	\$0.10	(10,500)	\$29	2046	
Total	28,706,793		19,319,736	(6,676,899)	(538,031)	(230,588)	40,581,011				Total	

G.O. Debt Capacity

Existing Debt					Proposed Debt			
Year Ending	Projected Equalized Value (TID IN)	Debt Limit	Existing Principal Outstanding	% of Limit	Combined Principal: Existing & Proposed	% of Limit	Residual Capacity	Year Ending
2023	669,495,700	33,474,785	23,280,934	70%	\$23,280,934	70%	\$10,193,851	2023
2024	707,094,733	35,354,737	22,067,187	62%	\$25,132,187	71%	\$10,222,550	2024
2025	756,705,336	37,835,267	20,760,828	55%	\$26,140,828	69%	\$11,694,439	2025
2026	851,012,083	42,550,604	19,366,797	46%	\$26,141,797	61%	\$16,408,807	2026
2027	947,095,118	47,354,756	17,830,000	38%	\$26,940,000	57%	\$20,414,756	2027
2028	1,000,284,198	50,014,210	16,670,000	33%	\$28,745,000	57%	\$21,269,210	2028

Policy not to exceed 75%.

Multi-Year Budget Forecast

**Incorporates all
aspect of levy**

- General Fund
- EMS
- Cemetery
- Library
- Capital Outlay
- Debt Service

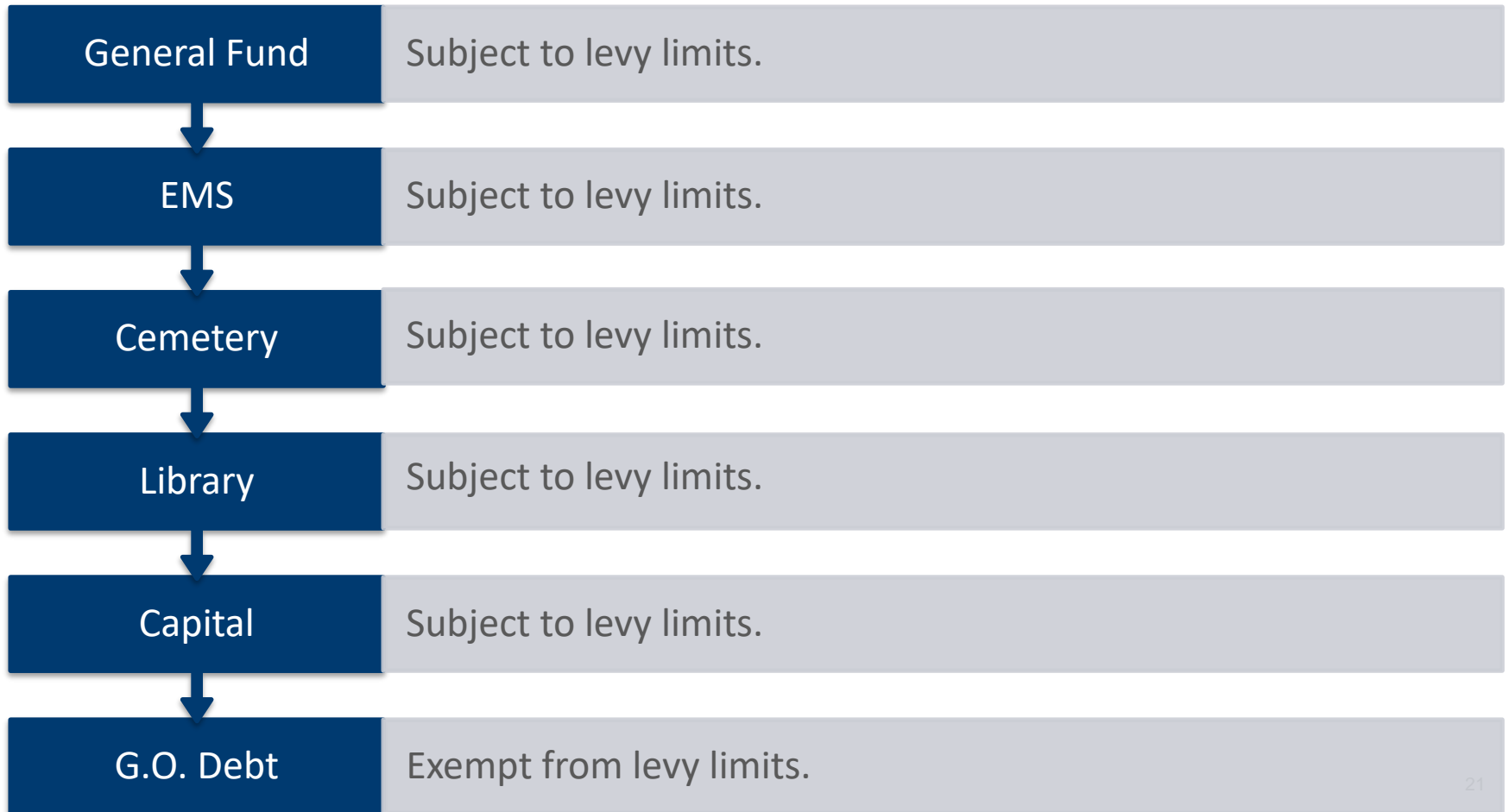
**Capital
Improvement Plan**

- Incorporates all projects identified for borrowing
- Some debt supported by non-levy revenues
- Illustrates impact of long-term debt projects.

Multi-Year Levy Projection

	Actual				Budget 2024	Projected				
	2020	2021	2022	2023		2025	2026	2027	2028	2029
General Fund Levy	1,561,109	1,562,500	1,793,493	1,894,497	1,959,024	2,096,325	2,245,165	2,394,150	2,557,494	2,735,975
Debt Service Levy	613,279	573,284	820,878	1,124,398	1,440,475	1,684,797	1,929,989	2,174,627	2,418,803	2,661,034
Capital Levy	159,105	228,821	109,850	95,993	142,600	84,400	170,000	170,000	170,000	100,000
EMS Levy	102,863	102,863	116,275	151,892	157,561	157,048	67,506	89,558	92,482	93,665
Cemetery	89,236	86,910	89,477	89,191	98,547	97,842	113,135	124,047	129,088	180,691
Library	283,991	292,671	298,524	347,656	339,896	335,326	354,666	375,023	397,966	433,067
TOTAL PROPERTY TAX LEVY	2,809,583	2,847,049	3,228,497	3,703,627	4,138,103	4,455,738	4,880,461	5,327,405	5,765,833	6,204,432
Change in Levy		1%	13%	15%	12%	8%	10%	9%	8%	8%
Equalized VALUE (TID OUT)	419,103,500	453,038,100	486,612,600	579,337,900	638,380,900	673,792,037	711,167,439	759,583,863	804,867,057	849,513,220
TAX RATE	\$6.70	\$6.28	\$6.63	\$6.39	\$6.48	\$6.61	\$6.86	\$7.01	\$7.16	\$7.30
Taxes on \$300000 home	\$2,011	\$1,885	\$1,990	\$1,918	\$1,945	\$1,984	\$2,059	\$2,104	\$2,149	\$2,191

City Levy Components



Levy Limits “At-a-Glance”

- Current limit (Sec. 66.0602, Wis. Stats.):

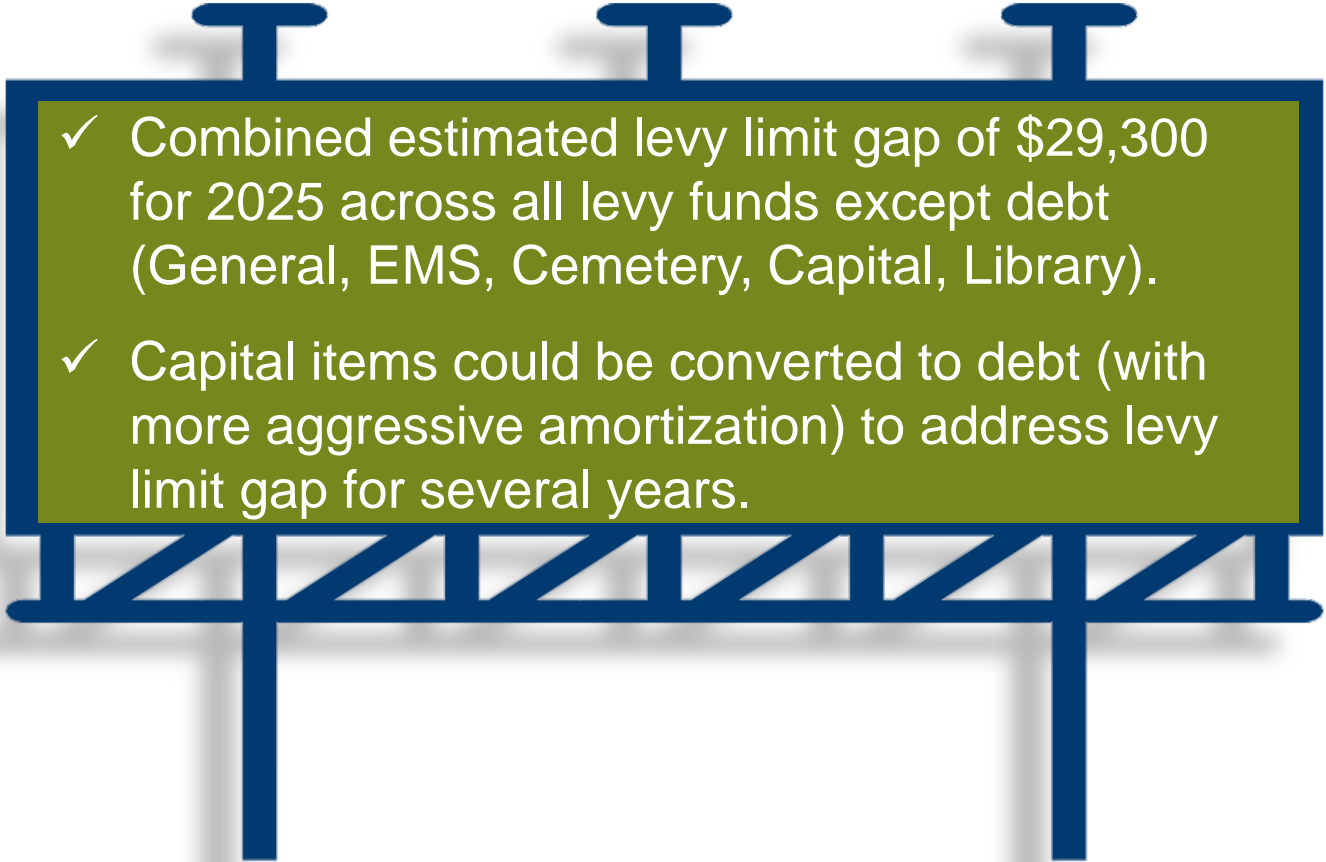
The prior year’s actual levy may be increased by a percentage equal to net new construction in the preceding year (or zero, if none)

- ✓ Subject to numerous adjustments that may reduce or increase allowable levy

Levy Limit Projection

Levy Year		2023	2024	2025	2026	2027	2028
Calendar/Budget Year		2024	2025	2026	2027	2028	2029
Line		Actual	Projected	Projected	Projected	Projected	Projected
1	Prior Year's Actual Levy Plus Prior Year Personal Property Aid	3,708,407	4,142,882	4,460,517	4,885,240	5,332,184	5,770,612
2	Exclude Prior Year Levy for Unreimbursed Emergency Expenses	0	0	0	0	0	0
3	Exclude Prior Year Levy for G.O. Debt Authorized After July 1, 2005	1,047,860	1,429,550	1,714,080	2,066,842	2,268,759	2,517,406
4	Adjusted Actual Levy	2,660,547	2,713,332	2,746,437	2,818,398	3,063,425	3,253,206
TID Closure Calculations							
Line 5-6	Enter TID Increment Value	8,868,200			8,917,800		3,148,900
	Enter Total TID OUT EV in Closure Year	579,337,900			711,167,439		759,583,863
	Terminated TID %	0.7650%	0.00%	0.00%	0.63%	0.00%	0.21%
	Applied to Prior Year Adjusted Actual Levy	20,353	0	0	17,671	0	6,743
Net New Construction		32,432	33,105	71,961	227,356	189,781	37,581
Enter Assumed Net New Construction Percentage		1.22%	1.22%	2.62%	8.07%	6.20%	1.16%
7	Applied to Prior Year Adjusted Actual Levy	2,713,332	2,746,437	2,818,398	3,063,425	3,253,206	3,297,531
8	Less Personal Property Aid Payment	(4,779)	(4,779)	(4,779)	(4,779)	(4,779)	(4,779)
Levy Limit Before Adjustments		2,708,553	2,741,658	2,813,619	3,058,646	3,248,427	3,292,752
E	Debt Service for G.O. Debt Authorized After July 1, 2005	1,429,550	1,714,080	2,066,842	2,268,759	2,517,406	2,911,681
U	Total Adjustments	1,429,550	1,714,080	2,066,842	2,268,759	2,517,406	2,911,681
9	Total Adjustments	1,429,550	1,714,080	2,066,842	2,268,759	2,517,406	2,911,681
10	Allowable Levy	4,138,103	4,455,738	4,880,461	5,327,405	5,765,833	6,204,433
Actual or Projected Levy		4,138,103	4,455,738	4,880,461	5,327,405	5,765,833	6,204,432
Levy Surplus/(Shortfall)			(29,283)	(136,853)	(94,132)	(98,603)	(250,647)
Capital Levy			84,400	170,000	170,000	170,000	100,000

Levy Limit Summary

- 
- ✓ Combined estimated levy limit gap of \$29,300 for 2025 across all levy funds except debt (General, EMS, Cemetery, Capital, Library).
 - ✓ Capital items could be converted to debt (with more aggressive amortization) to address levy limit gap for several years.

Budget Guidance

**Tax levy & rate
objectives (impact
on taxpayers)**

**New services or
initiatives**

**Permissible
decreases in
service levels**

**Capital project
prioritization**

**Acceptable debt
financing levels**

**Use of fund
balances**

Conclusions (levied funds)

1. City at 71% of G.O. Debt limit at end of 2024 & remains at the level for next few years.



2. Average levy increase per year over 5 year planning period is 8%. City taxes on \$300,000 home increases \$207 over 5 years.



3. City starting to see fiscal pressures with levy limits.

Utility Summary

Water

CIP funded with revenue debt and cash.
Conventional rate adjustments projected in 2026 and 2030.

Electric

CIP funded with revenue debt & cash.
Conventional rate adjustments projected in 2026 and 2029.

Sewer

CIP funded with revenue debt & cash.
3% revenue increase every other year beginning in 2025.

Storm

Storm water utility rate study just completed.
Information from study summarized.

Water Utility CIP

Projects	Funding	2024	2025	2026	2027	2028	Totals
Water Utility Truck (10 yr cycle)	Revenue Debt	47,025					47,025
Skid Steer Shared Cost (10 yr cycle)	User Fees	39,000					39,000
North Star	User Fees	16,135					16,135
Porter Road Culvert	Revenue Debt	88,181					88,181
Replace Doors on Pump House	User Fees	15,156					15,156
Booster Pump Maintenance	Revenue Debt	40,000					40,000
Bulk Water Station	Revenue Debt	33,375					33,375
Almeron St Reconstruction	Revenue Debt	568,737					568,737
Walker St Reconstruction	Revenue Debt	400,000					400,000
Truck (10 yr rotation)	User Fees		40,000				40,000
Cherry St Reconstruction (Walker to Water)	Revenue Debt		534,139				534,139
Booster Station County C and 6th St *	Revenue Debt		600,000				600,000
Tower and Well Inspections	User Fees		25,000				25,000
Enterprise St Reconstruction	Revenue Debt		146,695				146,695
Cherry St Reconstruction (Walker to Water)	Revenue Debt		534,139				534,139
Access Drive (E. Main to Church)	Revenue Debt		135,000				135,000
Tower & Well Inspections	User Fees			20,000			20,000
Excavator Shared Cost	User Fees			15,500			15,500
Water Rate Case	User Fees			20,000			20,000
Liberty St Reconstruction (4th to 5th)	Revenue Debt			498,143			498,143
Billing Software	User Fees			7,500			7,500
Van (10 yr cycle)	User Fees				45,000		45,000
Church St Reconstruction (College to Enterprise)	Revenue Debt				1,184,000		1,184,000
Longfield St Reconstruction (Fair to Lincoln)	Revenue Debt				465,000		465,000
1st St Liberty to Main Reconstruction	Revenue Debt					440,000	440,000
Tower & Well Inspections	User Fees					10,000	10,000
Building Improvements	Revenue Debt					700,000	700,000
Actual CIP Costs		1,247,609	2,014,973	561,143	1,694,000	1,150,000	6,667,725
Sources of Funding		2024	2025	2026	2027	2028	
Revenue Debt		1,177,318	1,949,973	498,143	1,649,000	1,140,000	6,414,434
User Fees		70,291	65,000	63,000	45,000	10,000	253,291
Total		1,247,609	2,014,973	561,143	1,694,000	1,150,000	6,667,725

Water Utility Cash Flow Projection

	Budget 2024	2025	2026	2027	2028	Projected 2029	2030	2031	2032	2033
Revenues										
Total Revenues from User Rates ¹	\$1,325,883	\$1,325,883	\$1,751,811	\$1,751,811	\$1,751,811	\$1,751,811	\$2,039,434	\$2,039,434	\$2,039,434	\$2,039,434
Percent Increase to User Rates	0.00%	0.00%	32.12%	0.00%	0.00%	0.00%	16.42%	0.00%	0.00%	0.00%
Cumulative Percent Rate Increase	0.00%	0.00%	32.12%	32.12%	32.12%	32.12%	53.82%	53.82%	53.82%	53.82%
Dollar Amount Increase to Revenues		\$0	\$425,928	\$0	\$0	\$0	\$287,623	\$0	\$0	\$0
Other Revenues										
Interest Income	\$2,000	\$2,020	\$2,192	\$4,634	\$7,042	\$8,734	\$8,701	\$12,588	\$16,344	\$20,020
Other Income	\$30,040	\$30,340	\$30,644	\$30,950	\$31,260	\$31,572	\$31,888	\$32,207	\$32,851	\$33,508
Total Other Revenues	\$32,040	\$32,360	\$32,836	\$35,585	\$38,302	\$40,307	\$40,589	\$44,795	\$49,195	\$53,528
Total Revenues	\$1,357,923	\$1,358,243	\$1,784,647	\$1,787,396	\$1,790,113	\$1,792,118	\$2,080,023	\$2,084,229	\$2,088,629	\$2,092,962
Less: Expenses										
Operating and Maintenance ²	\$633,030	\$645,691	\$658,604	\$671,777	\$685,212	\$698,916	\$712,895	\$727,152	\$741,696	\$756,529
PILOT Payment	\$190,000	\$193,800	\$197,676	\$201,630	\$205,662	\$209,775	\$213,971	\$218,250	\$222,615	\$227,068
Net Before Debt Service and Capital Expenditures	\$534,893	\$518,753	\$928,367	\$913,990	\$899,239	\$883,426	\$1,153,157	\$1,138,826	\$1,124,318	\$1,109,365
Debt Service										
Existing Debt P&I	\$506,935	\$481,023	\$381,450	\$388,473	\$311,086	\$299,244	\$179,126	\$175,936	\$177,805	\$179,355
New (2024-2033) Debt Service P&I	\$0	\$98,301	\$280,246	\$320,111	\$477,681	\$587,543	\$585,286	\$587,331	\$578,871	\$584,723
Total Debt Service	\$506,935	\$579,323	\$661,696	\$708,584	\$788,768	\$886,786	\$764,413	\$763,268	\$756,676	\$764,078
Transfer In (Out)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Capital Improvements & COI	\$1,309,759	\$2,078,629	\$587,488	\$1,764,595	\$1,191,289	\$0	\$0	\$0	\$0	\$0
Debt Proceeds	\$1,260,000	\$2,225,000	\$565,000	\$1,800,000	\$1,250,000	\$0	\$0	\$0	\$0	\$0
Net Annual Cash Flow	(\$21,801)	\$85,801	\$244,183	\$240,811	\$169,182	(\$3,360)	\$388,745	\$375,559	\$367,642	\$345,288
"All-in" Debt Coverage	1.06	0.90	1.40	1.29	1.14	1.00	1.51	1.49	1.49	1.45
Revenue Debt Coverage 1.25X	1.53	1.31	1.70	1.57	1.40	1.23	1.79	1.78	1.78	1.75
PSC Days Cash on Hand	(24)	9	86	180	204	188	327	452	575	692
Notes:										
1) Assumes no changes in customer count or usage beyond Test Year.										
2) Assumes 2.00% annual inflation beyond budget year.										
3) Capital Improvement Plan ends 2028.										
Legend:										
Simplified Rate Case (projected eligibility)										
Conventional (Full) Rate Case										

Electric CIP

Projects	Funding	2024	2025	2026	2027	2028	Totals
Bucket Truck (12 yr cycle)	Revenue Debt	320,000					320,000
Kubota UTV (5 yr cycle)	User Fees	18,500					18,500
Skid Steer (Shared Cost-10 yr rotation)	User Fees	24,000					24,000
Skid Steer (Shared Cost-10 yr rotation)	Grants/Aids	15,000					15,000
Skid Steer Post Puller	User Fees	10,000					10,000
OH Line Rebuilds (annually, In-house)	Revenue Debt	100,000					100,000
OH to UG Line Rebuilds (annually, In-house)	Revenue Debt	100,000					100,000
EVA East Bay Repair/Remodel	Reserve Funds	89,968					89,968
EVA Center Bay	User Fees	7,948					7,948
UTL Substation Expansion	Reserve Funds	30,000					30,000
Northstar	Revenue Debt	29,965					29,965
OH Line Rebuilds (annually, In-house)	User Fees		100,000				100,000
OH to UG Line Rebuilds (annually, In-house)	User Fees		100,000				100,000
Utility Truck (10 yr cycle) **	User Fees		60,000				60,000
Digger Derrick (15 yr cycle) **	Revenue Debt		340,000				340,000
EVA East Bay Repair/Remodel	Reserve Funds		48,000				48,000
UTL Substation Expansion	Revenue Debt		1,500,000				1,500,000
UTL Substation Expansion	Reserve Funds		217,000				217,000
Project Orange	Revenue Debt		2,831,000				2,831,000
Excavator (Shared Cost) **	User Fees			12,000			12,000
Equipment Attachments **	User Fees			15,000			15,000
Chipper Truck Shared Cost (10 yr cycle)	User Fees			25,000			25,000
Utility Truck (10 yr cycle) **	User Fees			52,000			52,000
OH Line Rebuilds (annually, In-house)	User Fees			200,000			200,000
OH to UG Line Rebuilds (annually, In-house)	User Fees			200,000			200,000
UTL Substation Expansion	Revenue Debt			1,652,000			1,652,000
Wood Chipper Shared Cost (8 yr cycle)	User Fees				12,500		12,500
Electric Rate Case	User Fees				10,000		10,000
OH Line Rebuilds (annually, In-house)	User Fees				200,000		200,000
OH to UG Line Rebuilds (annually, In-house)	User Fees				200,000		200,000
Project Orange	Revenue Debt				200,000		200,000
EVA Center Bay Retirement/EVA East Bay Rewor	Revenue Debt				50,000		50,000
EVA/UTL SCADA System	Revenue Debt				274,000		274,000
Overcurrent Device Implimentation	Revenue Debt				210,000		210,000
UG South Meadow to Middle School	Revenue Debt				276,000		276,000
UG Circuit Tie - Lincoln to Fair (AKA emergency	Revenue Debt				370,000		370,000
Utility Truck (10 yr rotation)	Revenue Debt					75,000	75,000
OH Line Rebuilds (annually, In-house)	Revenue Debt					250,000	250,000
OH to UG Line Rebuilds (annually, In-house)	Revenue Debt					250,000	250,000
UG Circuit Tie - Pool to Lift Station	Revenue Debt					433,000	433,000
OH to UG Conversion Garfield (discretionary)	Revenue Debt					591,000	591,000
OH to UG Conversion Old 92 (discretionary)	Revenue Debt					494,000	494,000
EVA Substation West Bay Upgrades	Revenue Debt					65,000	65,000
Building Improvements	Revenue Debt					1,500,000	1,500,000
Actual CIP Costs		745,381	5,196,000	2,156,000	1,802,500	3,658,000	13,557,881
Sources of Funding		2024	2025	2026	2027	2028	
Revenue Debt		549,965	4,671,000	1,652,000	1,380,000	3,658,000	11,910,965
Grants/Aids		15,000	0	0	0	0	15,000
User Fees		60,448	260,000	504,000	422,500	0	1,246,948
Cash		119,968	265,000	0	0	0	384,968
Total		745,381	5,196,000	2,156,000	1,802,500	3,658,000	13,557,881

Electric Utility Cash Flow

	Budget	Projected								
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenues										
Total Revenues from User Rates ¹	\$9,671,705	\$9,671,705	\$10,303,250	\$10,303,250	\$10,303,250	\$10,957,910	\$10,957,910	\$10,957,910	\$10,957,910	\$10,957,910
Percent Increase to User Rates	0.00%	0.00%	6.53%	0.00%	0.00%	6.35%	0.00%	0.00%	0.00%	0.00%
Cumulative Percent Rate Increase	0.00%	0.00%	6.53%	6.53%	6.53%	13.30%	13.30%	13.30%	13.30%	13.30%
Dollar Amount Increase to Revenues		\$0	\$631,545	\$0	\$0	\$654,660	\$0	\$0	\$0	\$0
Total Other Revenues	\$49,452	\$49,947	\$50,446	\$50,950	\$51,460	\$51,975	\$52,494	\$53,019	\$54,080	\$55,161
Total Revenues	\$9,721,157	\$9,721,652	\$10,353,696	\$10,354,200	\$10,354,710	\$11,009,884	\$11,010,404	\$11,010,929	\$11,011,989	\$11,013,071
Less: Expenses										
Operating and Maintenance ²	\$8,308,955	\$8,393,605	\$8,479,132	\$8,565,547	\$8,652,858	\$8,741,076	\$8,830,209	\$8,920,268	\$9,011,263	\$9,103,204
PILOT Payment	\$235,000	\$239,700	\$244,494	\$249,384	\$254,372	\$259,459	\$264,648	\$269,941	\$275,340	\$280,847
Net Before Debt Service and Capital Expenditures	\$1,177,202	\$1,088,347	\$1,630,070	\$1,539,270	\$1,447,480	\$2,009,350	\$1,915,547	\$1,820,720	\$1,725,386	\$1,629,020
Debt Service										
Existing Debt P&I	\$616,151	\$538,658	\$557,268	\$447,030	\$195,380	\$196,591	\$177,859	\$144,833	\$142,295	\$144,566
New (2024-2033) Debt Service P&I	\$0	\$46,949	\$478,638	\$626,290	\$760,098	\$1,104,909	\$1,109,540	\$1,104,965	\$1,104,190	\$1,097,209
Total Debt Service	\$616,151	\$585,607	\$1,035,905	\$1,073,320	\$955,478	\$1,301,500	\$1,287,399	\$1,249,798	\$1,246,485	\$1,241,775
Transfer In (Out)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Capital Improvements & COI	\$780,471	\$5,348,344	\$2,243,195	\$1,861,525	\$3,790,621	\$0	\$0	\$0	\$0	\$0
Debt Proceeds	\$590,000	\$5,325,000	\$1,865,000	\$1,505,000	\$4,010,000	\$0	\$0	\$0	\$0	\$0
Net Annual Cash Flow	\$370,580	\$479,396	\$215,970	\$109,424	\$711,382	\$707,850	\$628,148	\$570,922	\$478,901	\$387,245
"All-in" Debt Coverage	1.91	1.86	1.57	1.43	1.51	1.54	1.49	1.46	1.38	1.31
Revenue Debt Coverage 1.25X	2.29	2.27	1.81	1.67	1.78	1.74	1.69	1.67	1.61	1.54
PSC Days Cash on Hand	(140)	(119)	(109)	(104)	(76)	(49)	(25)	(3)	14	28
Notes: <div> 1) Assumes no changes in customer count or usage beyond Test Year. 2) Assumes 1.00% annual inflation beyond budget year. 3) Capital Improvement Plan ends 2028. </div>										
Legend: <div> Simplified Rate Case (projected eligibility) Conventional (Full) Rate Case </div>										

Sewer CIP

Projects	Funding	2024	2025	2026	2027	2028	Totals
Lift Stations (Lincoln Street Rebuild)	Revenue Debt	1,000,000					1,000,000
Mower (10 yr cycle)	User Fees	15,000					15,000
Lift Station Control Panels	User Fees	71,000					71,000
Lift Station Control Panels	ERF	379,000					379,000
Porter Road Culvert	Revenue Debt	102,593					102,593
Walker St	Revenue Debt	50,000					50,000
Almeron St Reconstruction (Walker to Water)	Revenue Debt	454,699					454,699
Cherry St Reconstruction (Walker to Water)	User Fees		223,793				223,793
County M Lift Station Upgrades	User Fees		156,303				156,303
Enterprise St Reconstruction	User Fees		180,000				180,000
Lift Station Control Panels	User Fees		20,000				20,000
ATV	User Fees		10,000				10,000
Lift Stations (Madison St - Motors)	User Fees			37,000			37,000
Sewer Camera	User Fees			30,000			30,000
Liberty St Reconstruction (4th to 5th)	User Fees			433,877			433,877
Excavator Shared Cost	User Fees			5,500			5,500
Church St Reconstruction (College to Enterprise)	Revenue Debt				990,000		990,000
Longfield St Reconstruction (Fair to Lincoln)	Revenue Debt				374,000		374,000
Mower (3-4 yr cycle)	User Fees				15,000		15,000
Lift Stations (Union St Lift Station)	User Fees					700,000	700,000
1st St Liberty to Main Reconstruction	User Fees					275,000	275,000
Plant Truck (10 yr cycle)	User Fees					55,000	55,000
Building Improvements	User Fees					200,000	200,000
Actual CIP Costs		2,072,292	590,096	506,377	1,379,000	1,230,000	5,522,765
Sources of Funding		2024	2025	2026	2027	2028	
Revenue Debt		1,607,292	0	0	1,364,000	0	2,971,292
User Fees		86,000	590,096	506,377	15,000	1,230,000	2,427,473
ERF		379,000	0	0	0	0	379,000
Total		2,072,292	590,096	506,377	1,379,000	1,230,000	5,777,765

Sewer Cash Flow Projection

	Budget	Projected								
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenues										
Total Revenues from User Rates ¹	\$1,610,908	\$1,659,235	\$1,659,235	\$1,709,012	\$1,709,012	\$1,760,283	\$1,760,283	\$1,813,091	\$1,813,091	\$1,867,484
Percent Increase to User Rates	0.00%	3.00%	0.00%	3.00%	0.00%	3.00%	0.00%	3.00%	0.00%	3.00%
Cumulative Percent Rate Increase	0.00%	3.00%	3.00%	6.09%	6.09%	9.27%	9.27%	12.55%	12.55%	15.93%
Dollar Amount Increase to Revenues		\$48,327	\$0	\$49,777	\$0	\$51,270	\$0	\$52,808	\$0	\$54,393
Other Revenues										
Interest Income	\$55,000	\$55,138	\$55,275	\$55,414	\$55,552	\$55,691	\$55,830	\$55,970	\$56,110	\$56,250
Other Income/Connection Fees	\$36,600	\$24,240	\$24,482	\$24,727	\$24,974	\$25,224	\$25,476	\$25,731	\$25,989	\$26,248
Total Other Revenues	\$91,600	\$79,378	\$79,758	\$80,141	\$80,527	\$80,915	\$81,307	\$81,701	\$82,098	\$82,498
Total Revenues	\$1,702,508	\$1,738,613	\$1,738,993	\$1,789,153	\$1,789,539	\$1,841,198	\$1,841,589	\$1,894,792	\$1,895,189	\$1,949,982
Less: Expenses										
Operating and Maintenance	\$689,122	\$650,000	\$669,500	\$689,585	\$710,273	\$731,581	\$753,528	\$776,134	\$799,418	\$823,401
PILOT Payment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Before Debt Service and Capital Expenditures	\$1,013,386	\$1,088,613	\$1,069,493	\$1,099,568	\$1,079,266	\$1,109,617	\$1,088,061	\$1,118,658	\$1,095,771	\$1,126,582
Debt Service										
Existing Debt P&I	\$823,160	\$812,505	\$691,927	\$653,647	\$654,146	\$628,116	\$485,756	\$479,822	\$474,347	\$469,266
New (2024-2033) Debt Service P&I	\$0	\$100,112	\$208,593	\$247,243	\$247,193	\$260,509	\$270,093	\$264,303	\$263,414	\$267,170
Total Debt Service	\$823,160	\$912,616	\$900,520	\$900,889	\$901,339	\$888,625	\$755,849	\$744,125	\$737,761	\$736,436
Transfer In (Out)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Capital Improvements & COI	\$2,166,262	\$590,096	\$506,377	\$1,466,820	\$1,230,000	\$0	\$0	\$0	\$0	\$0
Debt Issued/Grants/Aid	\$1,840,000	\$0	\$0	\$1,570,000	\$0	\$0	\$0	\$0	\$0	\$0
Net Annual Cash Flow	(\$136,036)	(\$414,100)	(\$337,404)	\$301,859	(\$1,052,072)	\$220,992	\$332,212	\$374,533	\$358,010	\$390,146
Restricted and Unrestricted Cash Balance:										
Balance at first of year	\$2,839,900	\$2,703,864	\$2,289,764	\$1,952,361	\$2,254,219	\$1,202,147	\$1,423,139	\$1,755,352	\$2,129,885	\$2,487,895
Net Annual Cash Flow Addition/(subtraction)	(\$136,036)	(\$414,100)	(\$337,404)	\$301,859	(\$1,052,072)	\$220,992	\$332,212	\$374,533	\$358,010	\$390,146
Balance at end of year	\$2,703,864	\$2,289,764	\$1,952,361	\$2,254,219	\$1,202,147	\$1,423,139	\$1,755,352	\$2,129,885	\$2,487,895	\$2,878,041
"All-in"Debt Coverage	1.23	1.19	1.19	1.22	1.20	1.25	1.44	1.50	1.49	1.53
Revenue Debt Coverage 1.1x	1.38	1.33	1.27	1.30	1.27	1.33	1.44	1.50	1.49	1.53
Ehlers Recommended Cash on Hand over/(under)	\$1,112,813	\$690,625	\$328,010	\$594,400	(\$470,834)	(\$128,039)	\$204,594	\$573,849	\$921,193	\$1,306,168
Notes: 1) Assumes no changes in customer count or usage beyond Test Year. 2) Assumes 3.00% annual inflation beyond budget year.										
Legend: <div></div> Increase depicted to maintain with assumed O&M inflation <div></div> Increase needed above inflationary adjustment										

Storm Water CIP

Projects	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	Totals
Dam Repairs (Estimated Amount)	G.O. Debt	550,000									700,000
Almeron St Reconstruction *	G.O. Debt	223,036									223,036
Porter Rd Culvert	G.O. Debt	562,136									562,136
Enterprise St Reconstruction *	G.O. Debt		156,303								156,303
Cherry St Reconstruction	G.O. Debt		223,793								223,793
Liberty St Reconstruction (4th to 5th)	G.O. Debt			237,017							237,017
Church St Reconstruction (College to Enterprise)	G.O. Debt				652,000						652,000
Longfield St Reconstruction (Fair to Lincoln)	G.O. Debt				212,000						212,000
Water St Trail *	G.O. Debt				130,000						130,000
Water St Trail *	Grants/Aids				520,000						520,000
Access Drive (E. Main to E. Church)	User Fees		10,000								10,000
Northstar Billing Software	User Fees										1,500
Accounting Software Upgrade	User Fees										750
Mower/Wings Shared Cost	User Fees		16,000						12,000		28,000
Allen Creek Trail Extension (Church to Water)	User Fees			25,000							25,000
Excavator Share Cost	User Fees			11,500							11,500
Stormwater Rate Study	User Fees				7,000						7,000
STWT Mowers and Attachments	User Fees					19,000					19,000
Retention Pond Improvements	G.O. Debt	300,000									300,000
Westside Park retention ponds	G.O. Debt										0
Street Sweeper	G.O. Debt	300,000									300,000
Westside Pond Maintenance Path	G.O. Debt		180,000								180,000
Settlers Grove Stormwater Improvements	G.O. Debt			216,900							216,900
1st Street Liberty to Main Reconstruction	G.O. Debt					160,000					160,000
Curb and Inlet Repairs	G.O. Debt	20,000	20,000	20,000	20,000						80,000
Curb and Inlet Repairs	Cash					20,000	20,000	20,000	20,000	20,000	100,000
Building Improvements	G.O. Debt					300,000			315,000		615,000
Mill St Reconstruction	Cash						60,000				60,000
Railroad St Reconstruction	G.O. Debt						70,000				70,000
School St Reconstruction (Stormwater Only)	Cash						48,137				48,137
3rd St Reconstruction	G.O. Debt						160,000				160,000
Water St Reconstruction (Madison to Enterprise)	Cash									166,840	166,840
Third St Reconstruction (Main to Fair)	Cash									155,470	155,470
Actual CIP Costs		1,955,172	606,096	510,417	1,541,000	499,000	358,137	20,000	347,000	342,310	6,331,382
Sources of Funding		2024	2025	2026	2027	2028	2029	2030	2031	2032	
G.O. Debt		1,955,172	580,096	473,917	1,014,000	460,000	230,000	0	315,000	0	5,178,185
Grants/Aids		0	0	0	520,000	0	0	0	0	0	520,000
User Fees		0	26,000	36,500	7,000	19,000	0	0	12,000	0	102,750
Cash		0	0	0	0	20,000	128,137	20,000	20,000	342,310	530,447
Total		1,955,172	606,096	510,417	1,541,000	499,000	358,137	20,000	347,000	342,310	6,331,382

Storm Water Cash Flow Projection

	Estimate 2023	2024	2025	2026	2027	Projected 2028	2029	2030	2031	2032
Revenues										
Total Revenues from User Rates ¹	\$289,216	\$365,135	\$501,717	\$576,975	\$663,521	\$743,144	\$765,438	\$788,401	\$812,053	\$836,415
Percent Increase to User Rates	10.00%	35.00%	28.50%	15.00%	15.00%	12.00%	3.00%	3.00%	3.00%	3.00%
Cumulative Percent Rate Increase	10.00%	48.50%	90.82%	119.45%	152.36%	182.65%	191.13%	199.86%	208.86%	218.12%
Dollar Amount Increase to Revenues	\$23,335	\$75,919	\$136,582	\$75,258	\$86,546	\$79,623	\$22,294	\$22,963	\$23,652	\$24,362
Total Other Revenues	\$2,150	\$2,533	\$1,540	\$1,858	\$2,306	\$3,120	\$3,881	\$4,121	\$4,825	\$5,489
Total Revenues	\$291,366	\$367,668	\$503,257	\$578,833	\$665,827	\$746,264	\$769,319	\$792,522	\$816,878	\$841,904
Less: Expenses										
Operating and Maintenance ²	\$122,816	\$125,273	\$127,778	\$130,334	\$132,940	\$135,599	\$138,311	\$141,077	\$143,899	\$146,777
Net Before Debt Service and Capital Expenditures	\$168,550	\$242,395	\$375,479	\$448,499	\$532,887	\$610,665	\$631,008	\$651,445	\$672,979	\$695,127
Debt Service										
Existing Debt P&I	\$268,301	\$245,931	\$221,541	\$221,008	\$215,342	\$209,519	\$154,226	\$150,531	\$157,065	\$133,860
New (2023-2032) Debt Service P&I	\$0	\$0	\$70,504	\$103,845	\$150,026	\$211,368	\$302,048	\$341,424	\$352,598	\$391,394
Total Debt Service	\$268,301	\$245,931	\$292,045	\$324,852	\$365,368	\$420,887	\$456,274	\$491,955	\$509,663	\$525,254
Transfer In (Out)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Capital Improvements	\$152,250	\$1,955,172	\$606,096	\$510,417	\$1,541,000	\$499,000	\$358,137	\$20,000	\$347,000	\$342,310
Debt Proceeds	\$150,000	\$1,960,000	\$585,000	\$475,000	\$1,535,000	\$460,000	\$230,000	\$0	\$315,000	\$0
Net Annual Cash Flow	(\$102,002)	\$1,292	\$62,338	\$88,230	\$161,519	\$150,778	\$46,597	\$139,489	\$131,317	(\$172,437)
Restricted and Unrestricted Cash Balance:										
Balance at first of year	\$276,036	\$174,034	\$175,327	\$237,664	\$325,894	\$487,413	\$638,191	\$684,787	\$824,276	\$955,593
Net Annual Cash Flow Addition/(Subtraction)	(\$102,002)	\$1,292	\$62,338	\$88,230	\$161,519	\$150,778	\$46,597	\$139,489	\$131,317	(\$172,437)
Balance at end of year	\$174,034	\$175,327	\$237,664	\$325,894	\$487,413	\$638,191	\$684,787	\$824,276	\$955,593	\$783,156
"All-in" Debt Coverage	0.63	0.99	1.29	1.38	1.46	1.45	1.38	1.32	1.32	1.32

Notes:

- 1) Assumes no changes in number of ERUs beyond Test Year.
- 2) Assumes 2.00% annual inflation beyond budget year.