N O T I C E

A meeting of the City of Evansville Common Council will be held at the location, on the date, and at the time stated below. Notice is further given that members of the Finance and Labor, Municipal Services, Plan Commission and Economic Development Committee may be in attendance. Requests for persons with disabilities who need assistance to participate in this meeting should be made by calling City Hall at (608)-882-2266 with as much notice as possible. Agendas, minutes, and packets can be found here: www.evansvillewi.gov/councilmeetings

City of Evansville Common Council
Special Budget Meeting
City Hall, 31 S Madison St, Evansville WI 53536
Thursday, September 25, 2025, 6:00 p.m.

AGENDA

1. Call to Order
2. Roll Call
3. Motion to Approve the Agenda
4. Civility Reminder
5. Special Presentations
6. Public Comments on Items on the Agenda not Requiring a Public Hearing and on Matters Which can be Affected by Council Action. (Individuals wishing to address the City Council are required to sign in on the roster and must keep their comments under three minutes. Any materials must be delivered only to the City Clerk.)
7. New Business
   A. 2026 Preliminary Budget Presentations
8. Upcoming Meeting Reminder:
   A. Regular Common Council Meeting, Tuesday, October 14, 2025, at 6:00 p.m.
   B. 2025 Meetings: November 11, 2025 and December 9, 2025 at 6:00 p.m.
9. Adjourn.

Dianne C. Duggan, Mayor

2026 Budget

Preliminary Draft of
Department Head Proposals

9/25/2025

Police Department 2026 Budget Proposal

Budget Highlights

1. **10-52200-380: POLICE BODY ARMOR (5-year cycle)** – Increase from $2,000 to $4,200. This will allow for the replacement of 3 ballistic vests ($1,400 each) in 2026 for officers and help get the vest replacement on a yearly rotating schedule for replacement.

2. **10-52200-392: POLICE PUBLIC RELATIONS** – Increase from $900 to $1,100. This will allow for the purchase of goods for public relations such as challenge coins, stickers, and items for 4th of July and Night Out.

3. All other accounts were reduced by 1% as requested by the city.

Capital Improvement Projects (2026 to 2030)

- Item: **Patrol Vehicle** (Every year)
  - Vehicle Cost: $56,000 (Standard Ford Explorer Police Vehicle).

    or

    $56,000 (Hybrid Ford Explorer Police Vehicle).
  - Equipment Cost: $30,000. This is for a full equipment build. *

  Total: $86,000 (includes equipment).

Summary: Vehicle would replace the 2017 Ford Explorer and would require approximately $30,000 in equipment, radio (to include some portable radio replacement), siren box, back seat, partition cage, etc. Includes 5-year 100K mile warranty. **Ford changed the design in 2020. Any pre-2020 squad will need to have all equipment replaced in order to fit in 2020+ design. This is the last pre-2020 squad in our fleet.*

- Item: **Taser** (Every year)
  - Purchase Cost: $9,100 per year – taser contract payment.

Summary: Continuation of 2024, when we entered into a 5-year contract with taser for replacement of all tasers and included training and all equipment associated with the tasers for 5 years.

- Item: **Squad/Body Cams (5-year cycle)** (Every Year)
  - Purchase Cost: $25,000

  Summary: Change proposed $80,000 (2020 cost) one time cost for 5 squad cameras ($6,000 each) & 13 body cameras ($1,500 each) to a yearly cost to get them on a rotating schedule for replacement.

- Item: **Latitude Fentanyl Series C Ductless Hood**
  - Purchase Cost: $13,000

  Summary: A cabinet designed for safe, effective containment of fentanyl and its analogues during manipulation and evidentiary analysis/packaging. Exposure to fentanyl and other opioids can pose great danger to law enforcement personnel.

- Item: **Garage Door Openers**
  - Purchase Cost: $6,000

  Summary: Wall-mounted heavy duty commercial garage door openers that can be opened/closed manually with a chain pulley system. In the event of a power outage these will allow easier operation of the sally port garage doors.

- Item: **LiveScan Technology**
  - Purchase Cost: $23,000 (2021 quote)

  Summary: This device is used to fingerprint people at the station versus taking a subject to jail on minor offenses that require fingerprinting (minor drug possessions, worthless checks, other bondable offenses, etc.) We fingerprint for employment and background checks often and this would make it so we were inkless and reduces errors. It will also will allow for electronic submission instead of mailing fingerprint cards.

- Item: **Patrol rifles (10-year cycle)** (Every Year)
  - Purchase Cost: $20,000 (Total Cost) ($1,500 each x 13)

  Summary: It is recommended that duty weapons (patrol rifles, handguns, etc.) be replaced every 10 years. Handguns were replaced in 2020. The current rifles were purchased in 2010. This would be on a yearly rotations of 4 rifles per year until all were replaced and then 1-2 rifles per year to maintain the 10-year rotation.

- **Long-term Department Goals**
  - New Police building (2030) $10,000,000+.

POLICE

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
100-52200-110	POLICE SALARY	846,531	868,681	1,003,912	944,744	611,559	994,246		828,704	828,704
100-52200-131	POLICE CLOTHING ALLOW	-	-	11,000	11,000	-	11,000	11,000	11,000	11,000
100-52200-132	POLICE DENTAL INS	12,437	12,447	12,067	14,522	6,698	15,649		16,901	16,901
100-52200-133	POLICE HEALTH INS	171,849	178,843	203,767	272,749	124,920	306,647		276,323	276,323
100-52200-134	POLICE INCOME CONT	-	-	-	4,053	-	4,265		4,265	4,265
100-52200-136	POLICE LIFE INS	1,190	1,297	1,408	1,283	744	1,340		1,474	1,474
100-52200-138	POLICE RETIREMENT	98,366	111,504	136,867	130,569	79,537	137,459		147,425	147,425
100-52200-150	POLICE FICA	62,379	64,667	75,865	72,273	45,639	76,060		63,396	63,396
100-52200-180	RECOGNITION PROGRAM POLICE	290	94	595	770	80	770	770	770	770
100-52200-205	Investigative Expenses	974	209	404	1,500	520	1,000	990	990	990
100-52200-210	PROFESSIONAL SERVICES	4,170	8,733	9,460	9,000	10,757	9,000	8,910	8,910	8,910
100-52200-251	POLICE - IT MAINT & REPAIR	15,104	16,946	6,275	13,500	50	10,500	10,395	10,000	10,395
100-52200-252	POLICE- IT EQUIP	11,358	1,539	4,794	6,000	3,510	4,000	3,960	3,960	3,960
100-52200-260	ACCREDITATION	1,350	2,660	1,482	1,000	550	2,600	2,574	2,500	2,574
100-52200-290	POLICE 911 SERVICE	-	1,795	1,749	2,700	472	2,200	2,178	2,178	2,178
100-52200-310	POLICE OFFICE SUPPLIES	10,495	18,504	18,926	10,000	10,478	11,000	10,890	10,700	10,890
100-52200-330	POLICE PROFESSIONAL DEV	7,903	5,912	5,880	11,500	3,975	8,500	8,415	8,415	8,415
100-52200-331	POLICE AMMUNITION	2,446	2,213	22	3,500	-	3,000	2,970	2,970	2,970
100-52200-340	POLICE EQUIPMENT	8,456	5,600	11,005	9,100	3,392	7,100	7,029	7,000	7,029
100-52200-342	POLICE COMMISSION	75	206	775	500	75	250	248	200	248
100-52200-343	POLICE VEHICLE FUEL	20,587	5,634	30,567	14,000	7,433	15,500	15,345	15,345	15,345
100-52200-350	POLICE EQUIP MAINTENANCE	9,528	8,863	6,930	8,000	3,341	8,000	7,920	7,920	7,920
100-52200-355	POLICE BLDG MAINT	2,340	5,386	7,504	6,000	2,381	5,500	5,445	5,445	5,445
100-52200-360	POLICE BLDG UTILITIES EXPENSE	11,574	13,211	11,015	11,889	9,256	13,000	12,870	12,870	12,870
100-52200-361	POLICE COMMUNICATIONS	11,491	19,132	19,442	8,700	8,071	8,800	8,712	8,712	8,712
100-52200-380	POLICE BODY ARMOR	1,205	1,292	994	2,000	1,423	2,000	1,980	2,800	1,980
100-52200-390	POLICE MISCELLANIOUS	326	279	4	500	96	400	396	300	396
100-52200-392	POLICE PUBLIC RELATIONS	223	895	-	1,000	113	900	1,100	1,100	1,100
100-52200-510	POLICE PROPERTY INSURANCE	2,733	2,646	3,281	1,800	1,809	2,911		3,638	3,638
100-52200-511	POLICE LIABILITY INSURANCE	6,552	2,628	2,760	3,100	1,827	3,255		4,069	4,069
100-52200-512	POLICE WORKERS COMP INSURANCE	19,511	7,806	8,392	19,266	8,040	23,279		27,934	27,934
100-52230-110	PT - POLICE SALARY	44,683	51,343	36,101	48,800	26,449	50,871		43,051	43,051
100-52230-132	PT - POLICE DENTAL INS	275	235	240	235	143	245		264	264
100-52230-133	PT - POLICE HEALTH INS	4,916	4,501	5,154	5,192	3,739	5,867		6,560	6,560
100-52230-134	PT - POLICE INCOME CONTINUATIO	-	-	-	104	-	109		109	109
100-52230-136	PT - POLICE LIFE INS	8	12	16	72	10	73		81	81
100-52230-138	PT - POLICE RETIREMENT	1,443	2,136	1,920	4,462	1,161	4,659		4,996	4,996
100-52230-150	PT - POLICE FICA	3,305	3,913	2,727	3,733	2,015	3,892		3,293	3,293
100-52230-330	PT - POLICE PROFESSIONAL DEV	-	-	547	-	-	-			
100-52230-512	PT - POLICE WORK COMP INS	1,734	610	312	639	265	769		923	923
		1,397,807	**1,432,378**	**1,644,157**	**1,659,756**	**980,527**	**1,756,613**		**1,557,492**	**1,557,504**

EMS

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
200-41110-520	GEN PROPERTY TAXES (CITY)	(116,275.00)	(151,892.00)	(157,561.00)	(157,561.00)	(158,001.00)	(158,001.27)			
200-43520-520	ACT 102 REVENUES-AIDS & TRAINI	(16,216.12)	(14,202.50)	(4,056.30)	(4,000.00)	(37,921.18)	(4,000.00)			(4,000.00)
200-43521-520	ACT 102 REVENUES-EMT-BASIC TRA	(9,305.71)	-	(3,199.88)	-	(2,398.08)	-			(2,100.00)
200-43521-521	EMS ARPA ALLOTMENT	-	(12,195.11)	727.24	-	-	-			-
200-43521-530	FLEX GRANT	(14,202.50)	-	-	-	-	-			-
200-43521-531	REVOLVING SCHOLARSHIP	(2,000.00)	-	-	-	-	-			-
200-46230-520	EMS SERVICE CHARGE	(682,185.32)	(700,841.38)	(931,790.16)	(550,000.00)	(579,225.66)	(700,000.00)			(800,000.00)
200-47324-520	TOWNSHIP SERVICE AGREEMENT	(64,701.00)	(97,600.01)	(82,408.31)	(82,408.00)	(82,638.73)	(82,638.73)			
200-48110-000	MISC - INTEREST	-	-	-	-	-	-			-
200-48110-510	INT ON TEMP INVESTMENTS	(4,202.06)	(15,232.90)	(10,500.41)	(4,000.00)	(11,030.57)	(3,000.00)			(6,000.00)
200-48220-512	INSUR DIVIDEND/AUDIT ADJ-EMS	-	(747.45)	(812.09)	(700.00)	-	(700.00)			(693.00)
200-48900-520	MISC REVENUE	(900.00)	(7,327.62)	(3,527.71)	-	(775.80)	-			-
200-49999-990	FUND BALANCE APPLIED	-	-	-	(10,000.00)	-	(68,000.00)			
200-52220-110	EMS SALARY	207,266.06	259,127.02	309,912.58	300,603.85	232,612.65	330,066.52	346,173.77	354,170.96	354,170.96
200-52220-131	EMS CLOTHING & CLEANING	177.85	-	1,559.00	3,000.00	1,288.40	3,000.00	2,970.00	2,900.00	2,900.00
200-52220-132	EMS DENTAL INS	608.38	2,144.89	2,223.94	2,133.23	1,322.81	2,306.44		2,490.96	2,490.96
200-52220-133	EMS HEALTH INS	8,566.63	27,125.98	31,740.69	32,407.97	23,127.44	36,621.00		39,467.03	39,467.03
200-52220-134	EMS INCOME CONTINUATION	-	-	-	423.46	-	444.26		444.26	444.26
200-52220-135	EMS LENGTH OF SERV AWARD PR	-	6,999.70	15,139.96	7,000.00	-	7,000.00	6,930.00	8,500.00	8,500.00
200-52220-136	EMS LIFE INS	1,887.32	154.48	241.03	159.37	173.62	168.65		185.52	185.52
200-52220-137	EMS LIFE AND ACCIDENT POLICY	-	1,866.00	-	1,900.00	-	2,100.00	2,079.00		2,100.00
200-52220-138	EMS RETIREMENT	4,245.49	11,862.66	14,114.02	6,795.10	9,925.36	7,180.55		7,701.14	7,701.14
200-52220-150	EMS FICA	15,625.37	19,403.88	23,185.43	22,996.19	17,518.55	25,250.09		27,094.08	27,094.08
200-52220-180	RECOGNITION PROGRAM	-	120.62	701.25	825.00	543.32	990.00	980.10	1,100.00	1,100.00
200-52220-210	EMS PROFESSIONAL SERVICES	692.00	4,991.09	4,493.45	700.00	4,462.32	2,500.00	2,475.00	2,400.00	2,400.00
200-52220-251	EMS - IT MAINT & REPAIR	1,806.21	2,937.80	1,413.99	2,000.00	25.00	3,500.00	3,465.00	3,400.00	3,400.00
200-52220-252	EMS - IT EQUIP	-	-	9,039.21	3,000.00	-	3,000.00	2,970.00	2,900.00	2,900.00
200-52220-295	EMS ADMIN SERVICES - BILLING	39,272.62	47,239.38	41,950.44	38,520.00	31,912.49	54,000.00	53,460.00	53,460.00	53,460.00
200-52220-310	EMS OFFICE SUPPLIES	896.72	1,131.98	1,640.10	1,500.00	1,027.68	1,300.00	1,287.00	1,200.00	1,200.00
200-52220-330	EMS PROFESSIONAL DEVL	7,880.19	6,930.04	10,363.53	15,000.00	1,802.76	7,000.00	6,930.00	6,900.00	6,900.00
200-52220-340	EMS MED SUPPLIES & EQUIP	17,226.45	17,782.00	17,094.07	35,050.00	8,545.58	20,000.00	19,800.00	20,000.00	20,000.00
200-52220-341	EMS MED EQUIP MAINT	9,463.57	3,689.19	18,597.47	7,000.00	2,886.03	8,000.00	7,920.00	7,900.00	7,900.00
200-52220-343	EMS AMBULANCE FUEL	9,393.64	11,491.47	8,829.33	7,500.00	6,106.66	12,000.00	11,880.00	11,800.00	11,800.00
200-52220-350	EMS AMBULANCE MAINTENANCE	15,676.36	18,138.73	28,192.31	12,000.00	15,681.34	20,000.00	19,800.00	19,800.00	19,800.00
200-52220-355	EMS BUILDING MAINT & REPAIRS	1,493.77	4,995.18	1,073.97	5,000.00	3,780.64	6,000.00	5,940.00	5,900.00	5,900.00
200-52220-361	EMS COMMUNICATIONS	3,130.32	2,144.51	6,725.47	7,500.00	4,216.15	5,000.00	4,950.00	4,900.00	4,900.00
200-52220-362	EMS UTILITIES	5,111.06	8,629.57	9,635.31	6,420.00	6,470.23	8,000.00	7,920.00	7,900.00	7,900.00

200-52220-380	EMS ACT 102 EXPENSES-AIDS & TR	27,401.88	31,666.45	-	4,000.00	14,853.68	7,000.00	6,930.00	6,900.00	6,900.00
200-52220-381	FLEX GRANT FUNDING EXPENSE	-	26,684.83	-	-	-	-	-		
200-52220-510	EMS PROPERTY INSURANCE	3,034.52	3,141.45	2,394.68	3,100.00	659.21	3,400.00		4,250.00	4,250.00
200-52220-511	EMS LIABILITY INSURANCE	11,107.22	5,932.29	7,818.26	11,000.00	5,820.21	9,000.00		11,250.00	11,250.00
200-52220-512	EMS WORKERS COMP INSURANCE	8,511.25	3,461.73	3,765.92	8,634.91	3,782.96	11,012.56		13,215.07	13,215.07
200-52220-520	PRINCIPAL DEBT PAYMENT	25,000.00	-	-	-	-	-	-		
200-52220-530	EMS BUILDING RENT	-	12,499.92	12,499.92	12,500.00	7,291.62	12,500.00	12,500.00		12,500.00
200-52220-620	INTEREST DEBT PAYMENT	282.32	-	-	-	-	-	-		
200-52220-640	Transfer to Capital Projects	-	-	-	-	-	68,000.00			
200-52220-740	EMS BAD DEBT EXPENSE	82,498.25	87,498.39	103,415.17	60,000.00	-	90,000.00	89,100.00		95,000.00
200-52220-741	Medicare/Medicaid Write Offs	252,730.43	261,332.65	309,685.70	190,000.00	236,843.86	250,000.00	247,500.00		325,000.00
200-55220-800	MISC EXPENSE	-	296.78	498.29	-	-	-	-		
		(149,001.83)	**(108,618.31)**	**(195,184.13)**	**0.08**	**(229,310.45)**	**0.07**		**628,129.03**	**249,936.02**

Library 2026 Budget Proposal

Budget Highlights

1. $335,994 – 2025 amount 210-41110-550 "General City Appropriation."
2. $16,766 – Increase in 210-43720-550 "County Grant" and 210-46713-550 "Other Receipts." These are statutorily required reimbursements based on use by Rock County and the adjacent counties Walworth, Green, Dane, and Jefferson. This revenue increase will help cover increases in salary and benefits.
3. $3000 – Maintain amount in 210-43713-550 "Other Receipts" from Friends of the Library.
4. $11,937.65 – Increase in 210-55700-110 "Library Salaries".
5. Unknown amount – Increase in total benefits in lines 210-55700-132 through -150 reflects current employee health benefits and insurance costs.
6. $6,160 – Decrease in 210-55700-251 "Library IT Maint & Repair" for combined cut of $7200 Hoopla service and $1,040 increase for other Prairie Lakes Library System support, access, and maintenance agreements for library software, digital materials, and equipment.
7. $24,000 – Continue amount from 210-49999-990 "Fund Balance Applied" for use in 210-55700-355 "Building Maintenance & Repair."

Capital Improvement Projects (2025 to 2030)

Item: **Server** (every 5 years, next purchase in 2028)
Purchase Cost: $2,000
Summary: The server is a vital piece of IT infrastructure that collects and sends information across the library's network.

Item: **Copier** (every 5 years, next purchase in 2029)
Purchase Cost: $6,000
Summary: The copier is used by library staff and the public to make copies, print from the computers, scan to email, save to a flash drive, and scan to a flash drive.

Item: **Elevator Modernization** (every 20-25 years; currently overdue)
Purchase Cost: $130,000
Summary: Elevators installed in the 1990s typically have a life span of 20-25 years. The modernization would include a new controller, wiring, fixtures, door equipment, and power unit; essentially this would cover all components other than the shell of the elevator cab and interior. Lower-cost component replacements (if available) can extend the lifespan. Given building layout, a functioning elevator is required to meet ADA access requirements.

Item: **Building Maintenance & Restoration**
Purchase Cost: TBD
Summary: Working with Destree Design Architects to identify, prioritize, and estimate

needed work to create a building maintenance plan. This effort has been delayed due to hail damage repair efforts.

Long-term Department Goals

- Increase library wage to a competitive level to attract and retain talented staff. Offer promotion opportunities to positions of increased responsibility.
- Evaluate benefit of extended library hours and/or additional staff to expand access and increase educational/cultural programming.
- Restore Main Street entrance and downstairs hallway.

LIBRARY

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
210-41110-550	GENERAL CITY APPRORIATIONS	(298,524.00)	(347,656.00)	(339,896.00)	(339,896.00)	(335,994.00)	(335,994.00)			(344,383.62)
210-43720-550	COUNTY GRANT	(69,633.02)	(76,738.44)	(95,340.68)	(92,617.00)	(90,381.00)	(89,922.00)		(102,767.00)	(102,767.00)
210-43800-550	OTHER GRANTS & AIDS	-	-	-	-	-	-			
210-43900-550	LSTA GRANT FROM ALS	(1,475.00)	-	(790.00)	-	-	-			
210-46710-550	LIBRARY BOOK SALES	(232.70)	(208.72)	-	(300.00)	-	(300.00)		-	-
210-46711-550	LIBRARY COPIER REVENUES	(3,006.00)	(3,014.94)	(3,605.36)	(3,000.00)	(1,998.73)	(3,000.00)		(3,000.00)	(3,000.00)
210-46712-550	LIBRARY FINES	(922.72)	(636.88)	(890.77)	(500.00)	(447.14)	(500.00)		(500.00)	(500.00)
210-46713-550	OTHER RECEIPTS	(16,374.00)	(17,097.38)	(13,003.29)	(10,689.00)	(17,054.63)	(13,514.00)		(13,434.00)	(13,434.00)
210-48110-510	INT ON TEMP INVESTMENTS	(2,338.54)	(43,298.52)	(2,423.67)	-	(4,943.13)	(1,250.00)		(750.00)	(750.00)
210-48500-550	LIBRARY GIFTS	(6,139.06)	(37,464.54)	(1,425.00)	-	(2,013.39)	-		-	-
210-48700-512	INSUR DIVIDEND/AUDIT ADJ-LIBRA	-	(66.41)	(66.63)	(50.00)	-	(50.00)		(50.00)	(50.00)
210-49999-990	FUND BALANCE APPLIED	-	-	-	-	-	(24,179.00)		(24,000.00)	(24,000.00)
210-55700-110	LIBRARY SALARIES	208,960.82	231,843.31	224,684.55	244,867.75	154,781.24	244,624.01		260,288.37	260,288.37
210-55700-132	LIBRARY DENTAL INS	2,260.68	1,813.23	999.84	2,581.38	571.34	2,792.16		3,015.53	3,015.53
210-55700-133	LIBRARY HEALTH INS	26,719.17	29,694.35	25,721.85	38,266.56	17,564.26	43,241.00		48,513.77	48,513.77
210-55700-134	LIBRARY INCOME CONT	-	-	-	555.26	-	703.28		703.28	703.28
210-55700-136	LIBRARY LIFE INS	195.24	187.01	630.12	363.17	371.61	223.20		600.00	600.00
210-55700-138	LIBRARY RETIREMENT	9,648.43	10,439.96	10,526.24	9,745.58	7,466.54	12,606.80		13,520.79	13,520.79
210-55700-150	LIBRARY FICA	14,873.06	16,100.73	15,940.70	18,732.38	11,018.34	18,713.74		19,912.06	19,912.06
210-55700-180	RECOGNITION PROGRAM	275.39	89.64	-	330.00	-	330.00	330.00	330.00	330.00
210-55700-210	LIBRARY PROFESSIONAL SERVICES	-	37,285.84	21,798.64	-	39,629.00	-	-	-	-
210-55700-250	LIBRARY COPIER LEASE/MAINT	-	230.15	-	-	-	-	-	-	-
210-55700-251	LIBRARY- IT MAINT & REPAIR	17,324.87	10,725.10	14,321.53	19,000.00	10,982.82	15,720.00	15,562.80	9,560.00	9,560.00
210-55700-252	LIBRARY - IT EQUIP	1,919.68	1,977.00	505.37	2,500.00	1,211.66	2,250.00	2,227.50	2,150.00	2,150.00
210-55700-280	LIBRARY OUTSIDE SERVICES	-	109.83	-	-	-	-	-	-	-
210-55700-310	LIBRARY OFFICE SUPPLIES	23,421.37	1,490.94	2,466.28	2,500.00	654.17	2,250.00	2,227.50	2,250.00	2,250.00
210-55700-311	LIBRARY BOOK PROCESS SUPPLIES	2,059.40	1,951.95	2,457.70	2,500.00	1,038.57	2,500.00	2,475.00	2,500.00	2,500.00
210-55700-312	LIBRARY COPIER SUPPLIES	2,637.36	3,413.76	2,558.13	2,500.00	1,554.57	2,500.00	2,475.00	2,500.00	2,500.00
210-55700-313	LIBRARY POSTAGE	339.10	336.19	286.06	400.00	131.53	400.00	396.00	400.00	400.00
210-55700-330	LIBRARY PROFESSIONAL DEVL	1,751.11	1,677.68	1,450.03	2,500.00	582.54	2,000.00	1,980.00	2,000.00	2,000.00
210-55700-355	BLDG MAINTENANCE & REPAIR	18,870.38	18,669.59	57,078.19	20,000.00	31,500.39	44,046.00	43,605.54	44,000.00	44,000.00
210-55700-361	LIBRARY COMMUNICATIONS	3,596.53	2,228.58	2,861.18	3,500.00	1,745.18	3,500.00	3,465.00	3,500.00	3,500.00
210-55700-362	LIBRARY UTILITIES	13,777.00	17,660.40	12,635.73	12,000.00	9,287.46	15,000.00	14,850.00	15,000.00	15,000.00
210-55700-363	LIBRARY FUEL	8,335.01	5,893.56	4,541.11	8,200.00	4,958.78	8,200.00	8,118.00	8,200.00	8,200.00
210-55700-371	LIBRARY ADULT BOOKS	19,218.23	28,134.75	18,851.17	24,000.00	10,572.66	20,000.00	19,800.00	20,000.00	20,000.00
210-55700-372	LIBRARY CHILDREN'S BOOKS	12,003.14	11,615.01	13,971.01	13,300.00	7,670.92	14,000.00	13,860.00	14,000.00	14,000.00
210-55700-373	LIBRARY REFERENCE BOOKS	3,388.09	-	-	-	-	-	-	-	
210-55700-374	LIBRARY - PERIODICALS	6,356.43	185.00	6,205.88	3,500.00	2,528.37	3,500.00	3,465.00	3,500.00	3,500.00
210-55700-376	LIBRARY PROGRAMMING SUPPLIES	5,387.47	5,630.91	5,127.99	4,000.00	4,220.52	4,000.00	3,960.00	5,500.00	5,500.00
210-55700-380	LIBRARY GIFT EXPENDITURES	-	50.00	-	-	-	-	-	-	-
210-55700-385	LIBRARY GRANT EXPENDITURES	1,381.94	3,185.39	2,702.90	-	376.95	-	-	-	-
210-55700-389	CASH SHORT & OVER	(1.86)	-	(0.26)	-	(2.85)	-	-		

210-55700-390	LIBRARY ADVERTISING & PROMOS	148.82	153.71	-	200.00	-	200.00	198.00	200.00	200.00
210-55700-510	LIBRARY PROPERTY INSURANCE	3,688.02	3,404.54	6,822.63	4,300.00	3,552.39	4,300.00		5,375.00	5,375.00
210-55700-511	LIBRARY LIABILITY INSURANCE	1,086.55	453.78	553.65	700.00	225.43	700.00		875.00	875.00
210-55700-512	WORKERS COMPENSATION INSURANCE	523.72	291.83	325.92	610.03	140.49	409.01		490.81	490.81
210-55700-640	TRANSFER TO CAPITAL PROJECTS	-	-	-	5,400.00	-	-			
		11,500.11	**(79,258.11)**	**(1,417.26)**	**0.11**	**(128,497.14)**	**0.20**		**344,383.62**	**0.00**

City of Evansville 2026 Draft Budget

PW Streets Budget 2026

Budget Highlights

1. Lowered 100-53300-302 De-Icing materials $5,000
2. Lowered 100-56880-340 Tree reforestation $3,000

Capital Projects

Half of a plow truck (just the chassis) $160,000

Equipment accessories - $20,000 This is for replacing wore out accessories, skid steer plow, tool cat plow, and or broom.

PUBLIC WORKS - RECYCLING - FLEET

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
100-53300-110	PW SALARY	185,129	180,747	194,095	213,538	100,925	229,683		233,772	233,772
100-53300-130	PW SAFETY AND PPE	2,193	2,494	3,240	2,800	2,263	2,900	2,871	2,900	2,900
100-53300-131	PW CLOTHING ALLOWANCE	-	433	2,079	1,500	-	1,500	1,485	1,500	1,500
100-53300-132	PW DENTAL INS	4,617	4,441	4,555	4,112	2,240	4,434		4,789	4,789
100-53300-133	PW HEALTH INS	51,174	50,944	61,664	63,781	33,995	73,642		91,548	91,548
100-53300-134	PW INCOME CONT	-	-	-	918	-	988		988	988
100-53300-136	PW LIFE INS	235	250	269	228	131	243		267	267
100-53300-138	PW RETIREMENT	11,420	11,577	13,404	14,734	6,814	15,963		17,120	17,120
100-53300-150	PW FICA	13,717	13,638	14,771	16,336	7,720	17,571		17,884	17,884
100-53300-180	RECOGNITION PROGRAM PUBLIC WOR	139	489	342	330	53	330	330	330	330
100-53300-210	PROFESSIONAL SERVICES	295	2,295	1,079	1,500	165	1,200	1,188	1,100	1,100
100-53300-251	PW - IT MAINT & REPAIR	160	150	375	500	275	500	495	500	500
100-53300-252	PW - IT EQUIP	251	1,198	932	1,000	-	1,000	990	1,000	1,000
100-53300-280	PW DRUG & ALCOHOL TESTING	412	380	174	650	129	650	644	450	450
100-53300-300	PW STREET MAINT& REPAIRS	50,226	24,757	51,170	51,000	44,301	47,000	46,530	47,000	47,000
100-53300-301	STREET TREE REMOVAL	5,333	6,507	11,037	13,000	10,042	10,000	9,900	9,500	9,500
100-53300-302	DE-ICING MATERIALS	8,616	36,475	28,280	35,000	-	40,000	39,600	35,000	35,000
100-53300-303	DMV REGISTRATION USEAGE	102,889	187,805	167,136	196,000	173,742	196,000	196,000	196,000	196,000
100-53300-310	PW OFFICE SUPPLIES & EXP	2,448	2,235	2,497	2,500	585	2,500	2,475	2,500	2,500
100-53300-330	PW PROFESSIONAL DEVL	7,214	8,410	8,437	12,000	6,403	10,000	9,900	10,000	10,000
100-53300-340	PW - TOOLS & EQUIP	1,671	1,241	1,946	2,000	1,397	2,000	1,980	2,000	2,000
100-53300-343	PW VEHICLE FUEL	24,142	21,023	21,286	22,000	10,362	24,000	23,760	24,000	24,000
100-53300-355	PW BLDG MAINT & SUPPLIES	5,996	3,443	4,239	6,500	2,441	6,500	6,435	6,500	6,500
100-53300-360	PW BLDG UTILITIES EXP-HEAT, W	15,539	17,343	11,588	14,000	10,863	16,500	16,335	16,300	16,300
100-53300-361	PW COMMUNICATIONS	4,053	5,029	5,819	4,000	2,329	5,000	4,950	5,000	5,000
100-53300-390	PW MISC EXPENSE	633	1,096	454	750	175	900	891	900	900
100-53300-510	PW PROPERTY INSURANCE	4,821	4,761	5,219	6,300	1,931	6,300		7,875	7,875
100-53300-511	PW LIABILITY INSURANCE	8,373	5,824	6,667	7,700	4,560	7,700		9,625	9,625
100-53300-512	PW WORKERS COMP INSURANCE	6,249	2,549	2,616	5,935	2,539	7,392		8,871	8,871
100-53300-891	PW MAPPING	500	2,263	400	2,500	-	500	495	250	250
100-53310-110	RECYCLING SALARY	85,470	84,355	99,054	75,658	53,410	79,975		84,530	84,530
100-53310-132	RECYCLING DENTAL INS	2,306	1,731	2,016	1,247	1,171	1,345		1,453	1,453
100-53310-133	RECYCLING HEALTH INS	26,475	22,972	34,555	19,169	21,998	21,661		28,138	28,138
100-53310-134	RECYCLING INCOME CONT	-	-	-	251	-	267			267
100-53310-136	RECYCLING LIFE INS	99	77	98	64	64	68		75	75
100-53310-138	RECYCLING RETIREMENT	5,096	5,051	6,403	4,032	3,625	4,319		4,632	4,632
100-53310-150	RECYCLING FICA	6,195	6,336	7,475	5,788	4,085	6,118		6,467	6,467
100-53310-290	Recycling & Refuse Collection	266,820	278,513	286,687	290,795	173,670	315,000		315,000	315,000
100-53310-300	RECYCLING EXPENSE	216	506	165	500	257	500	495	250	250

100-53310-310	RECYCLING ADVERT & PROMOTIONS	-	-	-	500	-	500	495	-	-
100-53310-512	RECYCLING WORK COMP INS	1,811	936	835	1,871	786	2,287		2,745	2,745
100-53420-300	PW FLEET MAINTENANCE	24,837	34,686	37,385	24,000	4,970	30,000	29,700	30,000	30,000
100-53470-300	PW STREET LIGHTING EXP	67,330	77,086	59,560	69,000	42,283	70,725	70,018	70,018	70,018
100-56880-340	TREE REFORESTATION EXP	5,109	9,674	8,504	10,000	7,859	10,000	9,900	7,000	7,000
		1,010,208	**1,121,718**	**1,168,508**	**1,205,987**	**740,553**	**1,275,662**		**1,305,776**	**1,306,043**

PW Parks Budget 2026

Budget Highlights

1. 100-55720-300 – Park Maint expenses, requesting an increase of $200
2. Lowered 100—55720-343 Fuel $200
3. Lowered 100-55720-361 Communication $100

Capital Projects

Play ground improvements - $60,000 This would be for removing the sand from some of the playgrounds and adding certified wood chips.

Pier for Lake Leota-- $40,000

Fertilizer -- $7,000

PARK MAINTENANCE - POOL/CONCESSIONS - BASEBALL

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
100-55720-110	PARK MAINT SALARY	77,907	74,801	90,012	77,253	67,052	89,207		92,594	92,594
100-55720-131	PARK MAINT CLOTHING ALLOW	-	-	600	300	-	300	300	300	300
100-55720-132	PARK MAINT DENTAL INS	2,106	1,824	2,032	1,721	1,487	1,861		2,010	2,010
100-55720-133	PARK MAINT HEALTH INS	22,914	22,145	27,795	25,511	23,639	28,827		32,343	32,343
100-55720-134	PARK MAINT INCOME CONT	-	-	-	270	-	279		279	279
100-55720-136	PARK MAINT LIFE INS	338	377	433	106	292	109		450	450
100-55720-138	PARK MAINT RETIREMENT	4,600	4,373	5,776	4,328	4,130	4,512		4,839	4,839
100-55720-150	PARK MAINT FICA	5,719	5,506	6,705	5,910	5,123	6,824		7,083	7,083
100-55720-180	RECOGNICTION PROGRAM PARKS	59	-	-	55	55	55	55	55	55
100-55720-300	PARK MAINT EXPENSES	20,870	21,403	26,684	21,000	19,864	22,000	21,780	21,780	21,780
100-55720-320	LAKE LEOTA FISH STOCKING	-	5,007	5,090	5,000	495	5,000	4,950	4,950	4,950
100-55720-330	PARKS PROFESSIONAL DEVL	-	-	415	500	29	500	495	495	495
100-55720-343	PARKS FUEL	3,851	1,847	2,719	3,200	1,275	3,200	3,168	3,168	3,168
100-55720-351	PARKS - IT MAINT AND REPARE	-	-	-	500	-	300	297	297	297
100-55720-352	PARKS - IT EQUIP	-	6	199	200	-	200	198	198	198
100-55720-360	PARK UTILITIES EXPENSE	11,338	29,282	43,946	11,000	39,388	45,000	44,550	44,550	44,550
100-55720-361	PARKS COMMUNICATION EXPENSE	955	583	551	750	326	650	644	644	644
100-55720-362	BALLFIELD LIGHTING EXP	3,969	12,196	(4,674)	4,000	2,059	3,000	2,970	2,970	2,970
100-55720-510	PARK PROPERTY INSURANCE	2,537	2,342	4,285	3,500	2,972	4,500		5,625	5,625
100-55720-511	PARK LIABILITY INSURANCE	847	328	398	625	201	625		781	781
100-55720-512	PARK WORKERS COMP INSURANCE	2,618	1,034	1,053	2,219	1,019	2,967		3,561	3,561
100-55720-720	CITY CELEBRATION/EVENTS	65	-	200	1,000	54	1,000	990	990	990
100-55730-110	SWIMMING POOL SALARY	47,226	42,035	107,896	58,064	123,174	108,135		107,430	107,430
100-55730-134	SWIMMING POOL INCOME CONT	-	-	-	-	-	-	-		
100-55730-136	SWIMMING POOL LIFE INS	-	-	-	-	5	-	-	10	10
100-55730-138	SWIMMING POOL RETIREMENT	-	-	-	-	201	-	-	250	250
100-55730-150	SWIMMING POOL FICA	3,613	3,221	8,254	4,442	9,645	8,272		8,218	8,218
100-55730-251	SWIMMING POOL - IT MAINT & REP	-	-	-	-	-	-	-		
100-55730-300	SWIMMING POOL EXPENSES	23,566	25,801	70,218	25,000	92,278	65,000	64,350	64,350	100,000
100-55730-350	POOL/PARK STORE MAINT EXPENSES	2,408	2,756	157	6,000	1,271	2,000	1,980	1,980	1,980
100-55730-510	SWIMMING POOL PROPERTY INS	458	423	1,609	900	1,366	6,000		7,500	7,500
100-55730-511	POOL LIABILITY INSURANCE	1,367	643	705	1,400	451	2,000		2,500	2,500
100-55730-512	POOL WORKERS COMP INSURANCE	1,915	739	732	1,668	690	3,597		4,316	4,316
100-55740-110	PARK STORE SALARY	2,754	3,956	-	6,225	-	9,000			-
100-55740-150	PARK STORE FICA	211	303	-	476	-	688			-
100-55740-300	PARK STORE EXPENSES	10,236	11,816	42,697	15,000	11,658	50,000	49,500	49,500	
100-55740-512	PARK STORE WORK COMP INS	205	79	79	179	77	299			299
100-55760-110	BASEBALL SALARY	-	3,500	-	-	-	1	1	1	-
100-55760-132	BASEBALL DENTAL INSURANCE	-	149	-	-	-	-	-		

100-55760-133	BASEBALL HEALTH INSURANCE	-	957	-	-	-	-	-		
100-55760-136	BASEBALL LIFE INSURANCE	-	5	-	-	-	-	-		
100-55760-138	BASEBALL RETIREMENT	-	238	-	-	-	-	-		
100-55760-150	BASEBALL FICA	-	268	-	268	-	0	0		-
100-55760-300	BASEBALL/RECREATON EXPENSES	5,017	5,340	5,248	10,000	3,128	9,000	8,910	8,910	10,000
100-55760-512	BASEBALL WORK COMP INS	-	-	-	101	-	0	0	0	
		259,669	**285,283**	**451,814**	**298,670**	**413,404**	**484,912**		**484,928**	**472,467**

PW Cemetery Budget 2026

Budget Highlights

1. Lowered—220-54640-251 IT services $200
2. Lowered—220-54640-361 communication $200

Capital Projects

Mower – 4-10 year cycle $11,000

CEMETERY

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
220-41110-540	TAXES	(89,477.00)	(89,191.00)	(98,547.00)	(98,547.00)	(96,339.00)	(96,339.00)			(99,217.69)
220-46541-540	LOT SALES REVENUE	(29,175.00)	(22,325.00)	(30,470.00)	(16,000.00)	(10,260.00)	(19,000.00)		(17,000.00)	(17,000.00)
220-46542-540	INTERMENT RECEIPTS	(33,550.00)	(29,700.00)	(35,640.00)	(24,000.00)	(23,800.00)	(28,000.00)		(26,000.00)	(26,000.00)
220-48110-510	INT ON TEMP INVESTMENTS	(1,991.14)	(5,146.60)	(2,949.95)	(2,000.00)	(3,502.15)	(1,800.00)		(1,800.00)	(1,800.00)
220-48640-512	INSUR DIVIDEND/AUDIT ADJ-CEMET	-	(220.19)	(228.40)	(200.00)	-	(200.00)		-	-
220-49999-990	FUND BALANCE APPLIED	-	-	-	(40,000.00)	-	(40,000.00)		(40,000.00)	(40,000.00)
220-54640-110	CEMETERY SALARY	75,102.05	77,540.49	92,262.58	89,358.00	55,436.62	92,774.46		96,763.49	96,763.49
220-54640-131	CEMETERY CLOTHING ALLOWANCE	-	-	600.00	300.00	-	300.00		300.00	300.00
220-54640-132	CEMETERY DENTAL INS	774.60	884.64	801.69	690.06	492.78	724.84			782.83
220-54640-133	CEMETERY HEALTH INS	10,596.95	12,969.23	14,671.56	13,972.80	10,056.77	15,789.26		16,354.45	16,354.45
220-54640-134	CEMETERY INCOME CONT	-	-	-	321.79	-	334.29			334.29
220-54640-136	CEMETERY LIFE INS	409.93	478.90	448.56	414.41	269.98	429.44			472.38
220-54640-138	CEMETERY RETIREMENT	4,589.26	5,129.14	5,682.34	5,163.56	3,354.07	5,403.09			5,794.81
220-54640-150	CEMETERY FICA	5,634.57	5,828.12	6,994.29	6,835.89	4,236.72	7,097.25		7,402.41	7,402.41
220-54640-180	RECOGNITION PROGRAM	52.37	50.00	31.95	55.00	47.60	55.00	55.00	55.00	55.00
220-54640-210	PROFESSIONAL SERVICES	-	235.90	-	-	-	-	-		
220-54640-251	CEMETERY IT SERVICES & EQUIP	59.90	2,149.50	673.25	3,000.00	302.32	1,000.00	990.00	800.00	800.00
220-54640-340	CEM PURCHASE OF EQUIPMENT	-	-	-	-	-	-	-		
220-54640-343	CEMETERY FUEL	4,399.83	2,830.90	4,113.50	3,200.00	2,299.83	3,250.00	3,217.50	3,250.00	3,250.00
220-54640-350	CEMETERY MAINT EXP	11,673.04	7,789.28	11,649.89	11,000.00	8,606.13	11,000.00	10,890.00	11,000.00	11,000.00
220-54640-360	CEMETERY UTILITIES EXPENSE	1,229.80	1,348.36	1,206.85	1,200.00	1,098.59	1,200.00	1,188.00	1,200.00	1,200.00
220-54640-361	CEMETERY COMMUNICATION EXPENSE	937.89	1,214.10	2,714.42	800.00	451.92	1,000.00	990.00	800.00	800.00
220-54640-510	CEMETERY PROPERTY INSURANCE	583.86	610.28	424.78	900.00	87.96	1,000.00		1,250.00	1,250.00
220-54640-511	CEMETERY LIABILITY INSURANCE	2,258.40	1,080.40	1,278.19	1,300.00	896.00	1,300.00		1,625.00	1,625.00
220-54640-512	CEMETERY WORKERS COMP INS	2,622.69	988.89	982.05	2,235.12	920.94	2,681.12		3,217.34	3,217.34
220-55700-640	TRANSFER TO CAPITAL PROJECTS	-	-	-	40,000.00	-	40,000.00		40,000.00	40,000.00
		(33,268.00)	**(25,454.66)**	**(23,299.45)**	**(0.37)**	**(45,342.92)**	**(0.25)**		**99,217.69**	**7,384.32**

PW- WWTP AND SEWER Budget 2026

Budget Highlights

1 600-53500-215 – sludge hauling, increase $3,000

2- 600-53500-355--- Plant Maint & Repair increase $5,000

Capital Projects

New pumps and rails for lift station #7 -- $40,000

UTV - $20,000 This would be used for weed control, testing, sampling and maintaining the grounds.

New pumps for lift station #5 -- $37,000

Sewer camera upgrade-- $80,000

SEWER

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
600-46408-530	Industrial Sewer Fees	(45,906.42)	(41,600.85)	(38,895.59)	(47,304.00)	(20,880.90)	(47,304.00)		(47,304.00)	(47,304.00)
600-46409-530	Outside Muni Sewer Fees	(140.76)	(120.53)	(12.38)	(150.00)	-	(150.00)		(150.00)	
600-46410-530	RESIDENTIAL SEWER FEES	(1,225,736.81)	(1,271,713.19)	(1,443,412.93)	(1,293,662.40)	(723,012.78)	(1,225,607.00)		(1,225,607.00)	(1,225,607.00)
600-46411-530	COMMERCIAL SEWER FEES	(227,536.90)	(219,976.78)	(265,626.48)	(228,522.00)	(134,078.59)	(219,362.75)		(219,362.75)	(219,362.75)
600-46412-530	MISC OPERATING REVENUE	(6,970.09)	(5,718.54)	(6,053.34)	(6,269.40)	(3,023.02)	(6,269.40)		(6,269.40)	(6,269.40)
600-46413-530	SEWER NEW CONNECT HOOK UP FEE	(34,200.00)	(10,800.00)	(1,800.00)	(12,600.00)	(20,700.00)	(12,600.00)		(12,600.00)	(12,600.00)
600-46414-530	CAPITAL CONTRIBUTIONS-SEWER	-	-	-	-	-	-			
600-47341-530	Public Authorities Sewer Fees	(35,648.55)	(36,453.75)	(58,146.64)	(35,000.00)	(45,185.21)	(30,000.00)		-	(35,000.00)
600-47412-530	WIND TURBINE	(23,931.85)	(9,972.15)	1,379.68	(24,000.00)	2,004.02	(24,000.00)		-	(4,000.00)
600-47413-530	MISC REVENUE	-	-	-	-	-	-		-	-
600-48110-510	INT ON TEMP INVESTMENTS	(20,492.35)	(56,459.03)	(61,398.83)	(20,000.00)	(46,860.76)	(20,000.00)		-	(20,000.00)
600-48110-530	INTEREST ON BORROWINGS	(13,923.74)	(55,500.68)	(63,542.48)	(35,000.00)	(33,259.18)	(20,000.00)		-	(20,000.00)
600-48500-512	INSUR DIVIDEND/AUDIT ADJ-WWTP	-	(358.30)	(425.01)	-	-	-			
600-48501-512	INSUR DIVIDEND/AUDIT ADJ-SEWER	-	(93.80)	(95.86)	-	-	-			
600-49100-530	PROCEEDS FROM LONG TERM DEBT	(1,570,000.00)	-	-	(1,157,292.00)	-	(1,410,792.00)		-	-
600-49100-531	CONTRA PROCEEDS LONG TERM DEBT	1,570,000.00	-	-	-	-	-			
600-49200-100	DNR REPLACEMENT FUND DEPOSITS	-	-	-	(43,170.00)	-	(43,170.00)		-	(43,170.00)
600-49991-000	RETAINED EARNINGS APPLIED	-	-	-	(450,000.00)	-	-			
600-52540-010	DNR REPLACEMENT FUND DEPOSITS	-	-	-	43,170.00	-	43,170.00	43,170.00	43,170.00	43,170.00
600-53500-110	WWTP SALARY	146,794.26	147,068.87	170,136.11	213,535.13	108,654.61	227,710.41		240,263.21	240,263.21
600-53500-131	WWTP CLOTHING ALLOWANCE	-	45.00	816.00	600.00	-	600.00	600.00	600.00	600.00
600-53500-132	WWTP DENTAL INS	2,423.10	2,761.53	3,025.50	3,868.21	2,117.37	4,182.80			4,517.42
600-53500-133	WWTP HEALTH INS	29,186.27	43,013.76	53,424.12	63,230.46	38,614.81	77,096.80			81,320.09
600-53500-134	WWTP INCOME CONT	-	-	-	820.54	-	868.91			868.91
600-53500-136	WWTP LIFE INS	181.35	181.06	216.09	259.74	148.45	282.01			310.21
600-53500-138	WWTP RETIREMENT	9,570.85	9,819.74	11,791.30	14,380.23	7,551.51	15,343.69			16,456.11
600-53500-150	WWTP FICA	10,949.85	10,998.76	12,798.26	16,335.44	8,269.94	17,419.85		18,380.14	18,380.14
600-53500-180	RECOGNITION PROGRAM	102.53	42.44	48.98	55.00	-	55.00	55.00	55.00	55.00
600-53500-210	WWTP PROFESSIONAL SERVICES	16,862.62	13,912.12	21,790.55	15,000.00	10,822.60	15,000.00	14,850.00	14,850.00	14,850.00
600-53500-214	WWTP LABORATORY SERVICES	8,905.31	7,763.61	9,097.75	8,000.00	5,171.00	9,000.00	8,910.00	8,910.00	8,910.00
600-53500-215	SLUDGE HAULING	23,586.24	22,757.71	23,689.90	25,000.00	19,460.00	28,000.00	27,720.00	41,600.00	41,600.00
600-53500-251	WWTP IT MAINT & REPAIR	2,457.29	2,687.32	2,698.47	2,500.00	1,285.40	2,500.00	2,475.00	2,475.00	2,475.00
600-53500-252	WWTP IT EQUIP	422.92	248.99	380.96	500.00	78.99	500.00	495.00	400.00	400.00
600-53500-295	WWTP ACCOUNTING & COLLECTIONS	-	6,380.80	1.39	7,500.00	8,435.40	7,500.00	7,425.00	7,425.00	12,000.00
600-53500-310	WWTP GEN OFFICE SUPPLIES & EXP	963.23	619.40	918.19	1,100.00	46.97	1,000.00	990.00	990.00	990.00
600-53500-330	WWTP PROFESSIONAL DEVL	5,883.99	5,480.48	6,538.71	6,000.00	5,633.26	7,000.00	6,930.00	6,800.00	6,800.00
600-53500-340	WWTP GENERAL PLANT SUPPLIES	15,272.10	11,943.04	13,453.36	15,000.00	6,472.00	16,000.00	15,840.00	15,000.00	15,000.00
600-53500-343	WWTP FUEL	2,037.50	1,340.14	2,662.81	2,400.00	1,106.91	2,400.00	2,376.00	2,376.00	2,376.00
600-53500-355	WWTP PLANT MAINT & REPAIR	22,763.31	15,789.16	18,208.14	19,000.00	9,774.48	20,000.00	19,800.00	19,800.00	19,800.00
600-53500-361	WWTP COMMUNICATIONS	3,507.59	3,062.56	4,832.25	3,300.00	2,854.11	3,300.00	3,267.00	3,400.00	3,400.00
600-53500-362	WWTP ELECTRIC/WATER EXP	64,191.02	71,071.14	57,550.06	64,000.00	37,535.05	64,000.00	63,360.00	63,360.00	63,360.00
600-53500-363	WWTP NATURAL GAS EXP	5,973.94	4,724.51	3,004.34	5,500.00	3,796.01	5,500.00	5,445.00	5,400.00	5,400.00

600-53500-390	WWTP MISCELLANEOUS EXP	1,518.75	492.59	438.40	1,750.00	386.09	1,400.00	1,386.00	1,300.00	1,300.00
600-53500-391	WWTP READING & COLLECTION EXP	4,163.00	4,670.00	-	5,000.00	-	5,000.00	4,950.00	4,700.00	4,700.00
600-53500-392	WWTP PUBLIC REALATIONS AND ADV	520.00	-	-	750.00	-	500.00	495.00	480.00	480.00
600-53500-510	WWTP PROPERTY INSURANCE	11,436.17	10,657.81	16,298.03	13,500.00	10,345.66	14,000.00			17,500.00
600-53500-511	WWTP LIABILITY INSURANCE	6,624.62	3,048.43	3,144.35	4,500.00	2,123.28	4,800.00			6,000.00
600-53500-512	WORKERS COMPENSATION INSURANCE	4,321.05	1,761.32	2,220.13	5,158.07	2,191.20	6,378.69			7,654.43
600-53500-530	DEBT PRINCIPAL PAYMENT	588,184.38	653,252.75	638,558.02	638,557.81	644,105.84	559,106.00			573,083.65
600-53500-531	CONTRA DEBT PRINCIPAL	(588,184.38)	(653,252.75)	(638,558.02)	-	-	-	-		
600-53500-540	DEPRECIATION-EXPENSE	578,162.08	551,704.42	-	-	-	-	-		
600-53500-541	DEPRECIATION-METERS	25,815.00	28,614.00	-	27,000.00	-	-	-		
600-53500-542	WWTP METER PILOT	7,255.00	7,230.00	-	7,400.00	-	7,400.00	7,326.00		7,326.00
600-53500-543	WWTP RETURN ON METERS	20,049.00	19,376.00	-	22,000.00	-	21,000.00	20,790.00		20,790.00
600-53500-620	WWTP INT ON LONG TERM DEBT	175,679.98	197,130.47	218,130.94	184,612.86	146,543.10	259,374.00			265,858.35
600-53500-740	Bad Debt Expense	-	-	4,659.33	-	-	-	-		
600-53500-741	CLEAN WATER REBATE PROGRAM	15,770.78	5,838.40	9,442.40	-	1,899.00	-	-		
600-53500-821	WWTP WIND TURBINE MONITORING	-	-	-	2,400.00	-	-	-		
600-53500-840	Equipment Purchases	-	-	15,000.00	-	-	1,000.00	990.00		
600-53500-850	Sanitary Sewer Construction	2,050.00	-	21,154.50	2,050.00	15,436.36	-	-		
600-53510-110	SANITARY SEWER SALARY	54,508.33	64,148.40	68,434.43	72,722.98	39,772.93	77,175.91	80,942.09		81,825.59
600-53510-132	SAN SEWER DENTAL INS	945.31	1,356.47	1,275.28	1,311.92	739.59	1,417.57			1,530.98
600-53510-133	SANITARY SEWER HEALTH INS	11,700.02	16,845.72	20,340.37	20,932.47	12,839.29	24,081.05		27,976.28	27,976.28
600-53510-134	SANITARY SEWER INCOME CONT	-	-	-	301.20	-	320.29			320.29
600-53510-136	SANITARY SEWER LIFE INS	59.06	93.93	87.97	103.13	52.68	110.56			121.62
600-53510-138	SANITARY SEWER RETIREMENT	3,082.55	4,117.61	4,560.99	4,833.25	2,677.21	5,176.76			5,552.08
600-53510-150	SANITARY SEWER FICA	3,720.24	4,742.49	5,146.37	5,563.31	3,038.09	5,903.96		6,259.66	6,259.66
600-53510-210	SANITARY PROFESSIONAL SERVICES	3,130.00	1,089.85	6,690.37	5,000.00	5,025.33	5,000.00	4,950.00	6,000.00	6,000.00
600-53510-211	SANITARY PROF SERVICES - CIP	1,152.25	-	-	1,500.00	-	-	-		
600-53510-310	SAN SEWER OFFICE SUPPLIES -EXP	-	-	-	250.00	-	250.00	247.50	100.00	100.00
600-53510-330	SANITARY PROFESSIONAL DEVL	-	-	-	500.00	-	500.00	495.00	500.00	500.00
600-53510-350	SAN SEWER MAINT & REPAIRS	54,435.79	2,788.20	42,643.85	115,000.00	101.41	39,000.00	38,610.00	39,000.00	39,000.00
600-53510-512	SAN SEWER WORK COMP INS	1,378.68	417.15	424.80	911.30	386.10	1,124.04		1,348.85	1,348.85
600-53510-840	SANITARY SEWER EQUIPMENT	-	-	-	15,000.00	-	-	-		
600-53510-850	STREET RECONSTRUCTION	21,302.20	6,658.37	555,783.72	607,292.00	279,369.46	898,292.00			
600-53510-860	LINCOLN STREET SEWER PROJECT	-	-	6,992.68	-	-	-	-		
600-53510-891	SEWER MAPPING	592.50	1,491.25	400.00	1,000.00	358.25	1,000.00	990.00	900.00	900.00
600-53510-901	BUILDING STORAGE AND GROUNDS	192.06	4,288.13	-	-	-	12,500.00	12,375.00	12,375.00	12,375.00
600-53520-340	WWTP LIFT STATION OPER EXP	-	200.00	-	-	-	-	-		
600-53520-355	LIFT STATION MAINT & REPAIRS	7,719.45	7,475.54	14,438.61	12,000.00	8,769.67	15,000.00	14,850.00	19,800.00	15,000.00
600-53520-360	LIFT STATION UTILITIES	17,786.80	21,059.24	18,846.01	20,000.00	12,417.82	20,000.00	19,800.00	19,800.00	19,800.00
600-53520-850	LIFT STATION CIP	-	1,115.00	7,555.00	1,000,000.00	477,094.40	500,000.00			
600-53530-350	EQUIP MAINT & REPAIRS	-	-	1,054.87	1,500.00	-	1,500.00	1,485.00	1,500.00	1,500.00
600-53540-355	WIND TURBINE MAINT & REPAIR	-	-	-	2,700.00	-	2,500.00	2,475.00	2,500.00	2,500.00
600-58940-630	DEBT ISSUANCE COST	71,270.00	-	64,643.23	-	-	-	-		
600-99998-000	OPEB CLEARING ACCOUNT- SEWER	(817.00)	2,263.00	-	-	-	-	-		
600-99999-000	OPEB CLEARING ACCOUNT-SEWER	454.00	(7,605.00)	-	-	-	-	-		
		(156,474.53)	**(363,986.67)**	**(411,139.99)**	**(18,814.75)**	**918,505.21**	**(14.85)**		**(871,499.02)**	**97,291.69**

PW Stormwater Utility Budget 2026

Budget Highlights

Stayed the same

Capital Projects

Rough mower shared cost - $25,000   This is for mowing retention ponds.

STORMWATER

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 5/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
610-41110-610	TAXES	-	-	-	-	-	-		-	
610-46409-610	RESIDENTIAL STORMWATER FEES	(126,016.71)	(140,288.32)	(176,680.24)	(136,000.00)	(101,264.67)	(247,244.79)		(247,244.79)	(247,244.79)
610-46411-610	NON-RESIDENTIAL STRMWATER FEES	(139,864.43)	(153,337.19)	(194,114.12)	(145,000.00)	(111,053.46)	(274,414.01)		(274,414.01)	(274,414.01)
610-46412-610	MISC OPERATING REVENUE	(745.34)	(611.30)	(751.44)	(650.00)	(593.39)	(650.00)		(650.00)	(650.00)
610-48000-610	OTHER FINANCING SOURCE	(34,790.95)	-	-	-	-	-		-	-
610-48110-510	INT ON TEMP INVESTMENTS	(984.66)	(1,653.96)	(11,024.50)	(3,000.00)	(5,169.65)	(1,000.00)		(5,169.65)	(5,169.65)
610-48580-512	INSUR DIVIDEND/AUDIT ADJ-STORM	-	(153.38)	(151.99)	-	-	-		-	
610-49100-571	BOND PREMIUM	-	-	(44,555.45)	-	-	-		-	
610-49100-610	PROCEEDS FROMLONG TERM DEBT	(680,000.00)	(150,000.00)	(1,970,000.00)	(1,955,172.00)	-	(592,021.00)		-	
610-49100-611	CONTRA PROCEEDS FROM LONG-TERM	-	(4,193.30)	-	-	-	-		-	
610-53580-110	STORMWATER SALARY	40,809.95	45,023.94	49,320.18	67,293.91	16,657.36	71,853.70		76,768.80	76,768.80
610-53580-131	STORMWATER CLOTHING ALLOWANCE	-	21.00	402.00	-	-	200.00	200.00		
610-53580-132	STORMWATER DENTAL INS	668.90	801.23	924.46	1,102.71	355.94	1,185.89			1,280.76
610-53580-133	STORMWATER HEALTH INS	8,400.94	9,350.16	11,913.45	17,537.69	4,838.57	22,381.73			26,368.31
610-53580-134	STORMWATER INCOME CONT	-	-	-	289.36	-	308.97			308.97
610-53580-136	STORMWATER LIFE INS	103.75	83.73	49.79	147.20	20.06	160.67			176.74
610-53580-138	STORMWATER RETIREMENT	2,635.46	2,830.11	3,420.58	4,643.28	1,158.22	4,993.83			5,355.88
610-53580-150	STORMWATER FICA	3,047.37	3,405.12	3,749.02	5,147.98	1,273.06	5,496.81		5,872.81	5,872.81
610-53580-180	RECOGNITION PROGRAM	397.94	118.32	51.51	110.00	28.99	110.00	110.00	110.00	110.00
610-53580-200	MAINTENANCE AND REPAIRS	2,893.95	7,156.43	707.66	8,500.00	33.36	8,500.00	8,415.00	8,500.00	8,500.00
610-53580-210	PROFESSIONAL SERVICES	205.88	5,351.01	10,188.08	8,000.00	6,017.70	8,000.00	7,920.00	8,000.00	8,000.00
610-53580-251	STWT IT MAINT & REPAIR	1,042.80	1,193.89	1,822.24	1,000.00	-	100.00	99.00	100.00	100.00
610-53580-300	STWT EXPENSES	-	-	-	500.00	-	500.00	495.00		
610-53580-301	WATERWAY MAINTENANCE	280,661.75	120,854.18	687,977.73	850,000.00	27,436.02	260,000.00	257,400.00		
610-53580-302	STREET SWEEPING	2,612.60	574.00	1,675.00	3,000.00	1,914.48	3,000.00	2,970.00	3,000.00	3,000.00
610-53580-330	STWT PROFESSIONAL DEVL	-	-	1,172.51	500.00	50.00	500.00	495.00	500.00	500.00
610-53580-340	STORMWATER SUPPLIES & EQUIP	940.12	1,196.88	731.21	1,300.00	-	1,300.00	1,287.00	1,300.00	1,300.00
610-53580-350	STORMWATER EQUIP MAINT & REPAI	49.97	113.63	1,768.26	2,000.00	-	2,000.00	1,980.00	2,000.00	2,000.00
610-53580-390	STORMWATER MISC	143.50	-	436.72	250.00	-	250.00	247.50	250.00	250.00
610-53580-392	STWT PUBLIC RELATIONS & ADVOCA	-	-	-	250.00	-	250.00	247.50		
610-53580-510	STORMWATER PROPERTY INSURANCE	155.68	143.73	230.33	-	112.36	180.00			225.00
610-53580-511	STORMWATER LIABILITY INSURANCE	1,805.89	788.09	29.00	-	-	-			
610-53580-512	STORMWATER WORKERS COMP INS	1,500.10	668.56	605.46	1,354.46	577.43	1,680.85			2,017.02
610-53580-530	PRINCIPAL DEBT PAYMENT	170,500.00	215,500.00	195,500.00	195,500.00	175,500.00	175,500.00			
610-53580-540	DEPRECIATION-EXPENSE	-	-	-	-	-	-	-		
610-53580-620	INTEREST ON LONG-TERM DEBT	31,620.71	52,801.36	50,799.62	44,449.06	76,719.17	138,793.00			
610-53580-840	STORMWATER EQUIPMENT PURCHASE	-	-	325,469.48	300,000.00	-	1,000.00	990.00	900.00	900.00
610-53580-850	STWT ROAD CONSTRUCTION	621,565.08	59,225.11	360,835.47	805,172.00	57,052.77	392,022.00			
610-53580-891	STWT MAPPING	-	988.25	-	500.00	-	-	-		
610-53580-901	BUILDING STORAGE AND GROUNDS	102,747.13	3,809.56	-	-	-	12,500.00	12,375.00	12,375.00	12,375.00
610-58940-630	DEBT ISSUANCE COST	28,016.99	3,824.77	64,986.11	-	-	-	-		
610-58940-700	TRANSFER TO WATER & LIGHT	-	421.87	-	-	-	-	-		
610-58940-710	TRANSFER TO DEBT SERVICE	-	-	18,836.99	-	-	-	-		
		320,124.37	**86,007.48**	**(603,674.88)**	**78,725.65**	**151,664.32**	**(2,562.35)**		**(407,801.84)**	**(372,069.16)**

Water and Electric Budget Summery 2026

Electric

630-51593-300	Also added $27,000 for pole inspections and tags.
630-51593-301	Added $50,000. I cut the OH Maintenance by 20,000 and Underground Maintenance by $30,000.
630-51582-300	UTL substation expansion $3,800,000
630-51585-300	Added Streetlight upgrade on Westfield Subdivision replace 3 wood pole structures to metal.
630-51597-300	$8000 for new gate keepers. Slowly start to upgrade the meter infrastructure.
630-51930-251	Added $5200 for updated computers.

Capital Improvement Projects

Streetlights- Replace poles from wood to metal.

UTL addition of a bay – 3,800,000

Hwy 14 from Ballard to Butts Corner- OH to underground. $130,000 (Forester). DOT project.

Pole inspections $27,000 this covers another 1000 structures and tags.

Water

620-52650-002	Road projects
620-52654-002	$19,500 for painting of hydrants.
620-52605-002	$3500 for water tower door
620-52625-002	$8500 for well 3 gate
?	$107,000 for well inspections

ELECTRIC

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
630-41400-001	OPERATING & OTHER REVENUES	(1,124.12)	(1,017.65)	(2,135.50)	-	(1,176.03)	-			
630-41419-001	Interest & Dividends	(36,712.79)	(38,282.44)	(88,334.63)	(38,000.00)	(35,844.82)	(32,000.00)			
630-41421-001	Capital Contributions - Electr	(274,566.32)	(199.79)	(36,782.30)	(15,000.00)	(1,423.15)	-			
630-41425-001	Amortization of Reg Liability	(21,872.00)	(21,881.00)	-	(6,500.00)	-	-			
630-41426-001	OTHER INCOME DEDUCTIONS	-	-	6.84	-	-	-			
630-41434-001	SALE OF PROPERTY	(169,293.05)	(174,400.20)	(1,000.00)	-	(16,751.00)	-			
630-41440-011	URBAN RESIDENTIAL RG1	(2,588,929.21)	(2,541,182.85)	(3,384,689.98)	(2,620,396.15)	(2,423,782.96)	(2,856,822.80)		(2,761,931.25)	(2,761,931.25)
630-41440-101	YARD LIGHTS URBAN RESIDENTIAL	(521.32)	(481.52)	(8,070.64)	(594.67)	(4,382.33)	-			
630-41441-011	RURAL RESIDENTIAL RG1	(1,419,268.33)	(1,381,453.38)	(312.89)	(1,518,674.85)	-	(1,538,289.20)		(1,487,193.75)	(1,487,193.75)
630-41441-021	RURAL COMMERCIAL S-PH GS1	(386,710.29)	(356,483.31)	(30,063.80)	(332,546.60)	-	(465,281.95)		(493,315.55)	(493,315.55)
630-41441-031	RURAL COMMERCIAL 3-PH GS2	(23,161.71)	(30,920.90)	(1.10)	(25,832.91)	-	(13,435.82)			
630-41441-041	RURAL SMALL POWER CP1	(186,086.54)	(171,478.30)	(3,871.12)	(213,742.00)	-	(153,319.08)		(156,835.19)	(156,835.19)
630-41441-051	RURAL LARGE POWER CP2	(49,187.62)	(57,162.31)	(6,711.89)	(51,907.31)	-	(63,538.71)		(65,161.43)	(65,161.43)
630-41441-101	YARD LIGHTS RURAL	(19,382.96)	(19,004.63)	(1,703.16)	(20,844.21)	-	(20,844.21)			
630-41442-011	URBAN COMMERCIAL S-PH GS1	(738,395.79)	(713,291.75)	(1,091,992.59)	(863,994.44)	(618,456.49)	(864,095.05)		(916,157.45)	(916,157.45)
630-41442-021	MUNICIPAL COMMERCIAL S-PH GS2	(11,694.89)	(12,538.76)	(1,527.13)	(10,551.47)	-	(10,551.47)			
630-41442-031	URBAN COMMERCIAL 3-PH GS2	(12,586.00)	(13,996.50)	(1,343.00)	(13,435.82)	-	-			
630-41442-041	MUNICIPAL COMMERCIAL 3-PH GS2	(49,164.29)	(50,969.44)	(5,354.69)	(53,039.29)	-	(53,039.29)			
630-41442-051	MUNICIPAL ATHLETIC FIELD MS2	(3,669.48)	(3,617.52)	(739.18)	(3,697.00)	-	(3,705.00)		(3,705.00)	(3,705.00)
630-41442-062	MUNICIPAL GREEN POWER	(80.00)	(720.00)	6,246.00	(467.01)	2,858.00	(1,000.00)		(1,000.00)	(1,000.00)
630-41442-101	YARD LIGHTS URBAN COMMERCIAL	(5,088.41)	(5,129.95)	(15,606.19)	(5,507.35)	(7,998.98)	(5,507.35)			
630-41443-011	URBAN LARGE POWER CP2	(1,618,340.49)	(1,361,039.68)	(2,770,805.38)	(1,423,685.76)	(1,543,583.14)	(1,514,023.21)		(1,552,689.80)	(1,552,689.80)
630-41443-021	MUNICIPAL LARGE POWER CP2	(2,520.00)	(2,644.47)	(238.00)	(2,693.71)	-	(300,307.35)		(3,079.77)	(3,079.77)
630-41443-031	INDUSTRIAL CP3	(1,189,378.26)	(1,283,778.54)	(80,137.28)	(1,517,828.00)	-	(1,283,178.00)		(1,314,884.00)	(1,314,884.00)
630-41443-041	URBAN SMALL POWER CP1	(221,127.71)	(184,412.95)	(14,974.32)	(341,238.80)	-	(180,889.94)		(167,777.18)	(167,777.18)
630-41443-051	MUNICIPAL SMALL POWER CP1	(65,130.11)	(41,888.95)	1,150.54	(15,233.88)	-	(39,221.16)		(40,120.63)	(40,120.63)
630-41443-101	YARD LIGHTS LARGE POWER	(3,869.76)	(3,973.00)	(3,682.49)	(4,136.52)	(2,002.41)	(4,136.52)			
630-41444-001	MUNICIPAL STREET LIGHTING MS1	(64,995.77)	(66,644.23)	(70,353.45)	(90,636.00)	(42,400.13)	(91,062.00)		(90,919.00)	(90,919.00)
630-41445-001	PUBLIC AUTHORITY SALES	-	-	(559,745.80)	-	(330,965.56)	-			
630-41448-001	INTERDEPARTMENTAL SALES	(52,214.47)	(52,178.16)	(36,959.05)	(53,019.96)	(21,225.19)	(25,000.00)			
630-41450-001	PENALTIES	(21,527.18)	(20,742.74)	(18,511.00)	(20,000.00)	(11,143.48)	(20,000.00)			
630-41451-001	MISCELLANEOUS SERVICE REVENUES	(3,194.97)	(180.00)	(100.00)	(100.00)	-	-			
630-41454-001	RENT ELECTRIC PROPERTY	(7,908.00)	(13,825.00)	(15,594.73)	(7,500.00)	(4,425.90)	-			
630-41456-001	OTHER ELECTRIC REVENUE	(4,102.67)	(1,442.86)	(53,824.35)	(1,500.00)	(17,573.54)	(4,000.00)			
630-41457-001	INSUR DIVIDEND/AUDIT ADJ-ELECT	-	-	(1,619.30)	(1,000.00)	-	(1,000.00)			
630-41910-001	OVERHEAD - ELECTRIC	(9,321.59)	(12,032.67)	(20,297.67)	(5,000.00)	(9,851.16)	(65,000.00)			
630-41910-580	PROCEEDS FROM LONG-TERM DEBT	-	-	-	(549,965.00)	-	(1,399,000.00)			
630-41910-581	CONTRA PROCEEDS FROM LONG-TERM	-	-	-	-	-	-			
630-50926-138	RETIREMENT	50,310.25	50,247.37	60,258.02	-	36,617.46	-			
630-51241-150	FICA TAX EXPENSE	57,793.97	55,553.36	67,502.62	66,024.46	40,481.06	71,488.74			63,908.50
630-51403-101	Depreciation Expense - CIAC	-	-	79,625.90	-	-	-			
630-51403-300	DEPRECIATION EXPENSE	-	-	618,998.11	-	-	-			
630-51408-011	LICENSE FEES & OTHER TAX	75,509.95	87,809.16	75,739.13	90,000.00	38,482.58	90,000.00			
630-51408-021	PROPERTY TAX EQUIVALENT	222,683.00	215,528.00	223,909.00	235,000.00	-	225,000.00	222,750.00	222,750.00	222,750.00
630-51427-002	DEBT PAYMENTS	516,440.64	600,000.00	578,386.25	570,440.64	475,000.00	525,440.64			

630-51427-003	CONTRA DEBT PAYMENTS	(516,440.64)	(600,000.00)	(578,386.25)	-	-	-			
630-51427-004	ANNUAL DEBT SERVICE FEES	1,250.00	1,360.00	1,360.00	-	-	-			
630-51427-300	INTEREST EXPENSE	93,935.05	90,282.97	74,205.44	76,151.25	34,811.25	92,495.00			
630-51428-003	DEBT ISSUANCE EXPENSE	13,067.16	-	-	-	-	-			
630-51428-300	AMORTIZATION OF DEBT DISC	12,055.03	12,548.00	12,548.00	-	-	-			
630-51555-300	POWER PURCHASED	6,415,511.43	5,907,799.95	5,527,892.95	6,468,251.00	3,376,492.67	6,605,351.00	6,539,297.49	6,539,297.49	6,539,297.49
630-51580-110	OPER SUPERVISION SALARY	64,892.67	72,432.01	73,171.51	43,163.35	34,076.32	45,859.12		48,438.84	48,438.84
630-51580-210	OPERATION ENGINEERING	24,960.09	-	-	-	-	-			
630-51582-300	CAPITAL SUBSTATION EXPENSES	162,927.80	205,737.16	29,774.41	127,916.00	72,418.40	769,000.00		3,800,000.00	3,800,000.00
630-51583-110	OPER OH LINES SALARY	5,030.24	5,022.33	6,558.88	24,858.89	2,505.60	27,505.99			20,671.85
630-51583-300	OPER OH LINE INSTALL	-	-	-	-	-	-			
630-51584-110	OPER UG LINE SALARY	16,881.22	19,693.97	25,330.94	24,858.89	15,090.67	27,505.99			20,671.85
630-51584-300	OPER UG LINE	19,724.01	58,465.64	8,882.51	100,000.00	2,812.50	100,000.00	99,000.00	99,000.00	99,000.00
630-51585-300	STREET LIGHT INSTALLATION	1,847.28	220.48	386.09	2,500.00	512.46	2,500.00	2,475.00	10,128.00	10,128.00
630-51586-300	OPER METER EXPENSE	892.43	1,574.54	4,387.50	1,300.00	-	-			
630-51587-110	CUSTOMER INSTALL SALARY	332.86	332.16	433.95	1,644.73	165.84	1,819.87		1,367.70	1,367.70
630-51588-300	MISC DISTRIBUTION EXPENSES	876.20	1,349.96	3,139.63	1,200.00	1,757.81	1,200.00	1,188.00	1,188.00	1,188.00
630-51590-110	SUBSTATION SUPERVISION SALARY	8,587.66	12,274.37	11,372.35	43,163.35	5,278.34	45,859.12		48,438.84	48,438.84
630-51591-300	STRUCTURE MAINTENANCE	2,183.78	230.79	-	3,000.00	-	-			
630-51592-110	SUBSTATION MAINT SALARY	35,763.33	34,781.95	41,043.11	124,200.44	18,602.88	137,425.94		103,281.12	103,281.12
630-51592-210	SUBSTATION MAINT PROF SERVICES	8,429.18	9,455.40	-	10,000.00	-	10,000.00	9,900.00	9,900.00	9,900.00
630-51592-300	SUBSTATION MAINTENANCE EXPENSE	6,242.44	21,076.50	2,090.31	-	7,644.02	-		40,000.00	40,000.00
630-51593-110	OH LINE MAINTENANCE SALARY	85,423.24	100,428.32	112,294.42	189,049.71	63,341.46	209,180.69		157,207.70	157,207.70
630-51593-300	OH LINE MAINTENANCE	167,766.84	88,730.79	133,259.74	100,000.00	94,823.52	172,000.00	170,280.00	150,000.00	150,000.00
630-51593-301	OH TREE TRIMMING	1,352.15	119.97	1,500.00	5,000.00	-	5,000.00	4,950.00	50,000.00	50,000.00
630-51594-110	UG LINE MAINTENANCE SALARY	171.45	170.94	223.09	845.86	85.28	935.93		703.39	703.39
630-51594-300	UG LINE MAINENANCE	16,725.41	28,790.96	108,006.75	100,000.00	20,942.16	120,000.00	118,800.00	90,000.00	90,000.00
630-51594-891	LINE MAPPING	398.75	1,300.75	472.50	10,000.00	676.25	20,000.00	19,800.00	16,000.00	16,000.00
630-51595-110	TRANSFORMERS MAINT SALARY	3,364.31	3,235.66	2,372.99	4,981.18	1,090.63	5,511.60		4,142.19	4,142.19
630-51595-300	TRANSFORMER MAINTENANCE	2,633.77	5,536.56	3,530.83	15,000.00	142.05	6,000.00	5,940.00	5,940.00	5,940.00
630-51595-840	TRANSFORMER EQUIPMENT	-	-	-	70,000.00	-	50,000.00	49,500.00	49,500.00	49,500.00
630-51596-110	MAINT STREET LIGHTING SALARY	6,143.42	5,237.24	11,165.70	11,701.06	3,881.29	12,947.05		9,730.23	9,730.23
630-51596-300	MAINT STREET LIGHTING	21,946.43	13,323.71	12,904.37	5,000.00	23,069.32	6,000.00	5,940.00	5,940.00	5,940.00
630-51596-840	STREET LIGHT EQUIPMENT	326.35	-	437.08	5,000.00	457.64	5,000.00	4,950.00	4,950.00	4,950.00
630-51597-110	MAINT METERS SALARY	56,827.20	21,799.78	11,114.71	12,123.99	9,926.31	13,415.02		10,081.93	10,081.93
630-51597-300	MAINT METERS	36.43	64.10	7,643.18	500.00	4,554.47	5,000.00	4,950.00	4,950.00	12,950.00
630-51901-110	METER READING SALARY	6,769.59	790.20	1,660.42	3,289.46	963.46	3,639.73		2,735.41	2,735.41
630-51902-110	ACCOUNTING & COLLECTING SALARY	150,015.30	164,187.56	173,214.31	136,024.59	92,493.05	147,268.94		157,045.26	157,045.26
630-51902-210	ACCT & COLLETING PROF SERVICES	16,351.00	29,129.30	12,500.00	20,000.00	8,309.15	20,000.00	19,800.00	19,800.00	19,800.00
630-51902-300	ACCT & COLLECTING EXPENSES	22,661.54	7,648.05	39,295.76	38,965.00	14,739.78	45,000.00	44,550.00	44,550.00	44,550.00
630-51902-330	ACCT & COLLECTING PROF DEV	899.38	926.99	465.31	2,000.00	273.88	2,000.00	1,980.00	1,980.00	1,980.00
630-51902-361	COMMUNICATION EXPENSE	2,030.70	2,697.01	6,019.64	2,000.00	2,424.17	9,000.00	8,910.00	7,500.00	7,500.00
630-51903-300	BILLING SUPLIES AND EXPENSE	44,033.41	47,341.14	60,488.91	40,000.00	39,644.85	75,000.00	74,250.00	74,250.00	74,250.00
630-51904-300	UNCOLLECTABLE ACCOUNTS	5,506.74	1,064.33	14,407.61	2,500.00	-	6,000.00	5,940.00	5,940.00	5,940.00
630-51920-110	ADMINISTRATIVE SALARY	72,533.15	54,581.75	180,258.97	131,432.10	86,471.76	138,942.02		147,222.14	147,222.14
630-51920-210	ADMINISTRATIVE PRO SERVICES	750.50	6,967.50	8,767.75	2,500.00	1,679.37	3,000.00	2,970.00	2,970.00	2,970.00
630-51920-330	ADMINISTRATIVE PROF DEV	470.42	1,049.53	1,192.48	1,000.00	350.00	-	-	-	
630-51921-300	OFFICE SUPPLIES & EXPENSES	6,239.32	5,142.95	13,977.41	6,000.00	5,760.57	6,500.00	6,435.00	6,435.00	6,500.00
630-51921-361	COMMUNICATION EXPENSE	5,281.88	4,110.37	15,416.49	5,500.00	10,589.35	-	-	-	
630-51924-300	PROPERTY INSURANCE	7,879.39	7,757.42	17,381.28	12,000.00	4,371.06	13,000.00			16,250.00

630-51925-300	LIABILITY CLAIMS	8,525.20	-	26,047.24	-	2,550.75	-			
630-51925-511	LIABILITY INSURANCE	18,851.43	15,167.06	13,019.01	27,000.00	11,933.89	29,000.00			36,250.00
630-51926-131	CLOTHNG ALLOWANCE	2,842.51	5,133.86	4,232.71	4,000.00	3,927.77	5,000.00	4,950.00	5,250.00	5,250.00
630-51926-132	DENTAL INSURANCE	11,679.31	12,890.65	11,778.17	11,971.71	6,229.87	12,905.92		13,938.39	13,938.39
630-51926-133	HEALTH INSURANCE	166,682.54	176,673.34	198,997.56	207,944.68	127,702.74	251,916.62		233,592.59	233,592.59
630-51926-134	INCOME CONTINUATION INSURANCE	-	-	-	3,657.35	-	3,963.49		3,963.49	3,963.49
630-51926-136	LIFE INSURANCE	863.57	955.94	1,122.80	1,000.60	633.48	1,076.38		1,184.02	1,184.02
630-51926-138	WRS RETIREMENT	-	-	-	58,973.54	-	64,363.18		69,029.51	69,029.51
630-51926-180	RECOGNITION PROGRAM	148.67	99.08	420.92	385.00	515.95	440.00	440.00	440.00	440.00
630-51926-200	PENSION EXPENSE	-	-	63.26	-	-	-			
630-51926-512	WORKERS COMPENSATION	1,577.41	6,850.98	15,348.95	-	7,565.64	3,963.49			
630-51928-300	REGULATORY EXPENSE	13,477.33	24,990.95	32,546.23	15,000.00	6,861.57	15,000.00	14,850.00	14,850.00	14,850.00
630-51930-003	CONTRA LABOR EXPENSE	(2,107.41)	(147.00)	8,216.62	-	-	-			
630-51930-004	CONTRA ADMIN EXPENSE	(602.20)	(41.97)	-	-	-	-			
630-51930-005	CONTRA OPER EQUIPMENT EXPENSE	(62,620.48)	(53,578.29)	(80,520.50)	-	(86,890.34)	-			
630-51930-110	MISC GENERAL SALARY	145,765.09	121,493.19	142,509.15	100,755.55	93,951.45	108,408.92		97,453.50	97,453.50
630-51930-130	SAFETY EQUIPMENT AND PPE	7,346.73	7,727.91	9,680.04	7,000.00	19,849.09	21,000.00	20,790.00	20,000.00	20,000.00
630-51930-251	IT SERVICE AND EQUIPMENT	12,840.23	15,612.52	16,285.30	17,000.00	14,922.46	18,000.00	17,820.00	23,200.00	23,200.00
630-51930-300	MISC GENERAL EXPENSES	5,498.72	7,599.72	8,672.14	6,000.00	4,078.08	6,000.00	5,940.00	5,940.00	5,940.00
630-51930-330	PROFESSIONAL DEV/TRAINING	17,008.10	25,857.64	30,796.19	28,000.00	21,146.21	28,000.00	27,720.00	28,000.00	28,000.00
630-51930-331	APPRENTICESHIP TRAINING	7,066.36	7,743.62	5,329.86	8,500.00	2,616.21	10,500.00	10,395.00	10,500.00	10,500.00
630-51930-340	TOOL AND EQUIPMENT	11,624.49	17,489.19	21,801.64	22,000.00	11,060.48	27,000.00	26,730.00	25,000.00	25,000.00
630-51930-343	TRANSPORTATION FUEL	20,362.84	17,252.31	12,709.18	18,000.00	6,713.06	20,000.00	19,800.00	13,000.00	13,000.00
630-51930-350	TRANSPORTATION MAINTENANCE	40,216.70	23,297.34	38,653.80	30,000.00	37,319.77	35,000.00	34,650.00	40,000.00	40,000.00
630-51930-392	PUBLIC RELATIONS AND ADVOCACY	4,920.29	919.55	1,854.57	3,000.00	1,992.45	3,000.00	2,970.00	2,970.00	2,970.00
630-51930-840	CAPITAL TRANSPORTATION EQUIP	-	330.50	2,921.56	362,500.00	-	670,000.00	663,300.00	467,000.00	467,000.00
630-51931-360	BUILDING EXPENSES - RENT	19,500.00	19,500.00	19,500.00	19,500.00	11,375.00	19,500.00	19,305.00	19,500.00	19,500.00
630-51932-110	BUILDING AND PLANT SALARY	1,511.95	1,509.60	2,011.45	7,471.76	753.14	8,267.39		6,213.28	6,213.28
630-51932-300	BUILDING AND PLANT MAINTENANCE	2,317.53	16,585.69	14,437.43	18,000.00	14,002.48	45,000.00	44,550.00	25,000.00	25,000.00
630-51932-360	BUILDING & PLANT UTILITY COSTS	14,659.41	21,628.63	13,653.36	20,000.00	8,335.92	20,000.00	19,800.00	15,000.00	15,000.00
630-51932-821	BUILDING & PLANT IMPROVEMENT	2,556.17	1,787.79	92.71	3,500.00	-	4,000.00	3,960.00	4,000.00	4,000.00
		(782,388.51)	**(677,756.70)**	**151,084.18**	**118,977.43**	**(107,170.46)**	**301,849.67**		**4,043,618.01**	**4,209,435.22**

WATER

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
620-40499-000	Retained Earnings Applied	-	-	-	-	-	-			
620-41457-001	INSUR DIVIDEND/AUDIT ADJ-ELECT	-	(1,456.62)	-	-	-	-			
620-42400-002	OPERATING & OTHER REVENUE	-	-	-	-	-	-			
620-42419-002	INTEREST INCOME	(410.19)	(7,066.78)	(4,864.49)	-	-	-			
620-42421-002	Capital Contributions - Water	(22,800.00)	(60,275.00)	(73,200.00)	(50,000.00)	(34,800.00)	-			
620-42434-001	SALE OF PROPERTY	-	-	-	-	-	-			
620-42434-002	Gain on Sale of Property	-	-	-	-	(620.00)	-			
620-42452-002	OVERHEAD - WATER	69.51	(313.73)	(173.97)	-	(647.80)	-			
620-42457-002	INSUR DIVIDEND/AUDIT ADJ-WATER	-	(624.32)	(643.71)	(500.00)	-	(500.00)			
620-42461-012	RESIDENTIAL WATER SALES	(743,091.29)	(811,180.65)	(732,485.71)	(799,379.90)	(464,705.24)	(784,550.61)			
620-42461-022	COMMERCIAL WATER SALES	(98,964.95)	(113,354.58)	(96,988.15)	(105,322.06)	(56,236.17)	(101,277.27)			
620-42461-032	INDUSTRIAL WATER SALES	(21,075.19)	(20,838.92)	(19,363.53)	(18,457.55)	(10,005.90)	(18,844.22)			
620-42461-042	SUBURBAN WATER SALES	(8,402.79)	(8,373.86)	(662.75)	(9,794.62)	-	(9,794.62)			
620-42461-062	MULTI-FAMILY RESIDENT WTR SALE	(16,751.09)	(21,970.45)	(31,301.91)	(18,397.21)	(17,955.14)	(19,497.66)			
620-42462-002	PRIVATE FIRE PROTECTION	(10,042.80)	(10,157.64)	(11,011.79)	(10,193.44)	(5,749.97)	(10,081.00)			
620-42463-002	HYDRANT RENTAL	(175,000.00)	-	-	(198,686.25)	-	(198,686.25)			
620-42463-012	PUBLIC FIRE PROTECTION RENTAL	(137,925.11)	(163,036.67)	(327,837.11)	(134,598.58)	(193,507.12)	(173,882.00)			
620-42464-002	PUBLIC AUTHORITY SALES	(29,418.19)	(34,345.00)	(55,068.22)	(31,052.83)	(35,491.52)	(32,065.00)			
620-42470-002	PENALTIES	(4,771.25)	(4,830.80)	(4,742.41)	(4,040.00)	(2,509.67)	(3,500.00)			
620-42470-003	PENALTIES	-	(928.33)	-	-	-	-			
620-42471-002	MISC. SERVICE REVENUES	(4,108.07)	(3,478.53)	(10,314.68)	(2,500.00)	(3,164.00)	(3,515.36)			
620-42472-002	RENTS FROM WATER PROPERTY	(21,843.40)	(25,589.16)	(39,939.23)	(23,000.00)	(39,621.75)	(27,649.00)			
620-42474-002	OTHER WATER REVENUES	(20,049.00)	(17,516.20)	(14,411.97)	-	-	-			
620-42910-580	PROCEEDS FROM LONG-TERM DEBT	-	-	-	(993,453.00)	-	(2,955,624.00)			
620-42910-581	CONTRA PROCEEDS FROM LONG-DEBT	-	-	-	-	-	-			
620-48110-510	INT ON TEMP INVESTMENTS	(15,310.63)	(139,685.42)	(38,996.24)	(40,000.00)	(11,513.94)	(30,000.00)			
620-51403-001	DEPRECIATION EXPENSE	551,400.45	590,938.53	-	-	-	-			
620-51403-101	Depreciation Expense - CIAC	81,038.03	82,114.95	-	-	-	-			
620-51427-001	INTEREST EXPENSE	-	1,102.50	-	-	-	-			
620-52403-002	DEPRECIATION EXPENSES	189,259.02	190,275.59	215,652.69	-	-	-			
620-52403-102	Depreciation Exp - CIAC Plant	79,403.87	78,218.09	70,209.19	-	-	-			
620-52408-001	TAXES	9,656.32	11,447.24	14,774.63	20,000.00	13,615.31	20,000.00	19,800.00	19,800.00	
620-52408-002	FICA TAX EXPENSE	-	-	-	23,481.85	-	24,652.23	24,405.71	24,405.71	23,119.28
620-52408-012	LICENSE FEES & OTHER TAX	-	-	45.90	-	-	-			
620-52408-022	PROPERTY TAX EQUIVALENT-WATER	180,800.00	186,432.00	186,909.00	190,000.00	-	190,000.00	188,100.00	188,100.00	190,000.00
620-52427-000	DEBT PAYMENTS	389,000.00	390,000.00	75,000.00	405,000.00	390,000.00	395,000.00			
620-52427-002	INTEREST EXPENSE	85,826.63	112,527.36	93,216.94	101,935.00	48,272.50	146,385.00			
620-52427-003	CONTRA DEBT PAYMENTS	(389,000.00)	(390,000.00)	(75,000.00)	-	-	-			
620-52428-002	AMORTIZATION OF DEBT DISC	9,492.57	9,008.00	9,008.00	-	-	-			
620-52605-002	MAINT WATER SOURCE PLANT	5,583.60	-	-	5,000.00	23.73	5,000.00	4,950.00	8,250.00	
620-52620-110	OPER PUMPING SALARY	7,264.60	6,765.17	6,917.96	15,218.32	4,091.04	15,243.53		15,009.12	15,009.12
620-52622-002	OPER POWER PURCHASED FOR PUMPI	47,205.06	53,857.73	42,515.31	50,000.00	31,379.74	55,000.00	54,450.00	56,400.00	56,400.00

620-52623-002	OPER PUMP SUPPLIES & EXPENSES	-	-	385.00	34,125.00	1,800.00	750.00	742.50	742.50	742.50
620-52625-002	MAINT PUMP BUILDINGS & EQUIPME	9,763.96	49,628.05	32,467.88	65,156.00	779.52	10,000.00	9,900.00	10,000.00	9,900.00
620-52625-110	MAINT PUMP BLDG & EQPMT SALARY	15,877.00	20,562.59	24,361.07	22,189.59	14,923.93	22,357.32		18,010.94	18,010.94
620-52630-002	OPER WATER TREATMENT LABOR	-	-	-	-	-	-			
620-52630-110	OPER WATER TREATMENT SALARY	30,200.73	32,550.90	29,614.88	33,492.19	21,078.59	33,751.04			27,016.41
620-52631-002	OPER WATER TREATMENT CHEMICALS	21,301.83	34,127.50	33,588.02	25,000.00	18,532.40	28,000.00	27,720.00	27,720.00	27,720.00
620-52635-002	MAINT TREATMENT EQUIPMENT	27.99	-	2,210.81	2,500.00	-	2,500.00	2,475.00	2,500.00	2,500.00
620-52635-110	MAINT TREATMENT EQPMNT SALARY	1,360.02	819.02	395.75	1,645.38	409.18	1,652.22		1,500.91	1,500.91
620-52640-110	OPER SUPERVISION SALARY	3,306.70	8,976.45	6,775.29	16,186.26	2,568.71	17,431.68		18,164.56	18,164.56
620-52641-002	WATER INVESTIGATIONS	1,086.25	1,260.45	-	2,000.00	7,363.25	2,000.00	1,980.00	2,000.00	2,000.00
620-52650-002	MAINT STANDPIPE & RESERVOIRS	33,745.12	2,372.06	24,381.37	10,000.00	5,154.45	10,000.00	9,900.00	10,000.00	18,500.00
620-52651-002	MAINT MAINS	34,919.03	9,949.75	51,858.09	866,918.00	98,438.78	45,000.00	44,550.00		
620-52651-003	CAPITAL PROJECTS MAINS	-	-	-	-	221,156.56	1,709,543.00			
620-52651-004	CAPITAL WATER OTHER	-	-	-	-	-	1,187,556.00			
620-52651-110	MAINT MAINS SALARY	9,189.60	14,113.89	17,293.89	16,870.14	5,538.35	16,953.17		15,009.12	15,009.12
620-52651-891	MAINT MAIN MAPPING	-	125.75	32.86	500.00	716.50	1,000.00	990.00	1,000.00	1,000.00
620-52652-002	MAINT SERVICES	30,728.39	63,093.23	1,272.14	9,500.00	4,425.21	9,500.00	9,450.00	9,500.00	9,500.00
620-52652-110	MAINT SERVICES SALARY	21,057.81	19,071.83	25,245.46	49,238.94	18,605.24	49,440.01		45,027.35	45,027.35
620-52653-002	MAINT METERS	3,101.80	3,039.56	3,378.11	5,000.00	31,450.99	43,000.00	42,570.00	43,000.00	43,000.00
620-52653-110	MAINT METERS SALARY	2,397.23	2,383.15	6,260.38	9,593.70	5,936.92	9,625.03		9,005.47	9,005.47
620-52654-002	MAINT HYDRANTS	-	6.50	2,672.31	19,500.00	2,771.44	19,500.00	19,305.00	25,000.00	25,000.00
620-52654-110	MAINT HYDRANTS SALARY	3,252.48	1,846.17	3,969.93	6,542.80	2,322.28	6,568.82			6,003.65
620-52655-002	MAINT MAINTENANCE OF OTHER PLA	3,801.57	8,121.72	4,878.25	15,000.00	2,260.43	22,500.00	22,275.00	22,275.00	22,275.00
620-52901-110	OPER METER READING SALARY	1,847.88	562.22	182.02	1,182.42	101.88	1,223.81			-
620-52902-002	OPER ACCOUNTING & COLLECTING	22,157.57	17,235.05	14,727.46	34,635.00	14,304.30	55,000.00	54,450.00	54,450.00	54,450.00
620-52902-110	OPER ACCOUNT & COLLLECT SALARY	41,514.65	51,190.14	54,793.83	50,116.12	31,377.59	52,821.04		56,193.62	56,193.62
620-52903-002	OPER READING & COLLECTING EXPE	4,163.43	4,668.74	4,218.12	6,500.00	3,755.98	6,500.00	6,435.00	6,435.00	6,435.00
620-52904-002	OPER UNCOLLECTABLE ACCOUNTS	81.76	-	3,052.30	150.00	-	150.00	148.50	150.00	150.00
620-52920-110	OPER ADMINISTRATIVE SALARY	42,045.21	35,899.32	58,470.72	59,283.70	38,555.69	62,801.40		64,727.29	64,727.29
620-52921-002	OPER OFFICE SUPPLIES & EXPENSE	7,198.44	6,309.65	12,322.64	5,000.00	9,410.80	5,500.00	5,445.00	5,500.00	5,500.00
620-52924-002	OPER PROPERTY INSURANCE	4,242.76	4,177.08	8,423.33	5,700.00	2,353.65	5,700.00			7,125.00
620-52925-002	OPER INJURIES & DAMAGE	16,929.85	7,720.45	13,680.49	13,130.00	6,013.56	13,130.00			15,756.00
620-52925-012	OPER SAFETY COMMITTEE	-	-	26.65	-	-	-			
620-52926-001	OPER PENSIONS & BENEFITS	72,169.39	73,940.10	73,981.16	-	47,499.24	84,113.20			92,524.52
620-52926-002	OPER PENSIONS & BENEFITS	112.15	112.15	112.14	98,852.92	115.44	-			
620-52928-002	OPER REGULATORY COMMISSION EXP	100.36	-	-	-	-	-			
620-52928-392	WTR PUBLIC RELATIONS & ADVOCAC	920.00	824.00	167.21	1,500.00	7.86	1,500.00	1,485.00	1,500.00	1,500.00
620-52930-002	OPER MISC GENERAL EXPENSE	15,171.28	27,194.19	18,586.68	10,000.00	9,581.41	10,000.00	9,900.00	9,900.00	9,900.00
620-52930-022	RECOGNITION PROGRAM	100.00	(2,000.00)	63.31	110.00	18.98	110.00	110.00	110.00	110.00
620-52930-110	OPER MISC GENERAL SALARY	45,847.67	29,920.24	26,737.16	20,202.11	13,139.84	21,371.53		22,041.62	22,041.62
620-52930-130	WATER SAFETY & PPE	1,439.68	772.52	2,089.15	4,000.00	716.92	2,500.00	2,475.00	2,300.00	2,300.00
620-52930-251	IT SERVICE & EQUIP	5,024.26	9,340.04	7,579.24	6,000.00	4,377.06	6,000.00	5,940.00	6,000.00	6,000.00
620-52930-330	PROFESSIONAL DEVELOPMENT	7,768.18	6,376.44	8,419.18	8,500.00	9,818.38	7,500.00	7,425.00	7,500.00	7,500.00
620-52930-343	TRANSPORTATION FUEL	-	-	-	-	1,961.04	6,000.00	5,940.00	3,000.00	3,000.00
620-52930-360	BUILDING EXPENSES - RENT	9,625.00	10,500.00	10,965.40	10,500.00	6,125.00	10,500.00	10,500.00	10,500.00	10,500.00
620-52933-002	OPER TRANSPORTATIONS EXPENSE	1,603.00	2,412.13	9,956.92	73,025.00	6,340.97	50,025.00		6,000.00	6,000.00
620-52933-003	CONTRA OPER EQUIPMENT EXPENSE	(45.14)	(200.05)	77.84	-	(35.14)	-			

620-52935-002	MAINT MAINTENANCE OF GENERAL P	5,367.59	7,991.21	3,217.87	6,000.00	4,310.38	6,000.00	5,940.00	6,000.00	6,000.00
620-52935-110	MAINTENANCE OF GEN PLNT SALARY	3,716.97	1,781.08	2,757.62	5,190.57	1,633.26	5,220.01		4,502.74	4,502.74
620-99998-000	OPEB CLEARING ACCOUNT- LRLIF	(16,635.00)	14,656.00	3,743.00	-	-	-			
620-99999-000	OPEB CLEARING ACCOUNT- W&L	(5,151.00)	4,773.00	3,284.00	-	-	-			
		429,469.16	**465,868.77**	**(210,079.32)**	**1,795.57**	**288,570.92**	**144,108.05**		**839,230.96**	**968,620.11**

Community Development Department 2026 Budget Proposal

Budget Highlights

1. **$6,000 for Building Improvement Grant.** Same amount as 2025 but the individual award amount will be increased to $3,000. While this means fewer recipients, it also means larger projects/costlier can be achieved.
2. **Building inspector salary and benefits remain for the time being.**
3. **Overall, decreases in most categories. We can run a tight ship for a few years.**

Capital Improvement Projects (2026-2034)

Item: Comprehensive Plan Update (move to 2027 or 2028)

Purchase Cost: $50,000

Summary: An independent consultant, managed by Community Development Director, updates all plan elements, including goals/objectives, and oversees public participation. Per state statute, the document needs to be updated every 10 years, though in best practices every 5 years yields better results. An update was last done in 2022 and the document itself is periodically updated. A full update involves focus groups, surveys, and other public participation that is outsourced to a consultant.

Long-term Department Goals

- Pending the success of the current building inspector search, invest in contracted code enforcement services.
- **Professional Development.** In addition to development staff attending and expanding their professional development opportunities, members of Plan Commission, Historic Preservation, and Economic Development will be encouraged to attend relevant conferences and training. Some of these are offered virtually.

ECONOMIC AND COMMUNITY DEVELOPMENT

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
100-56820-210	PROFESSIONAL SERVICES	4,517	13,085	6,348	10,000	45,900	5,000	4,950	4,500	4,500
100-56820-300	ECONOMIC DEVELOPMENT EXP	3,085	608	1,252	1,500	609	1,500	1,485	1,500	1,500
100-56820-305	MEMBERSHIP DUES	-	3,082	495	3,000	-	2,000	1,980	2,000	2,000
100-56820-400	PLAN IMPLEMENTATION	-	1,186	-	1,000	-	1,000	990	1,000	1,000
100-56820-410	ECONOMIC DEVELOPMENT MARKETING	6,120	468	1,024	3,000	-	1,000	990	1,000	1,000
100-56820-420	PRINT MATERIALS	-	450	270	500	-	1,000	990	1,000	1,000
100-56820-720	BLDG IMPROVEMENT GRANT FUND EC	-	6,000	8,000	8,000	-	6,000	5,940	6,000	6,000
100-56840-110	COMMUNITY DEVELOP SALARY	70,624	77,092	82,375	82,058	55,027	86,102		90,304	90,304
100-56840-132	COMMUNITY DEVELOP DENTAL INS	1,341	1,399	1,427	1,354	849	1,455		1,571	1,571
100-56840-133	COMMUNITY DEVELOP HEALTH INSUR	16,543	17,995	20,524	21,774	14,248	24,604		27,583	27,583
100-56840-134	COMMUNITY DEVELOP INCOME CONT	-	-	-	353	-	370		370	370
100-56840-136	COMMUNITY DEVELOP LIFE INSUR	52	60	68	72	43	77		84	84
100-56840-138	COMMUNITY DEVELOP RETIREMENT	4,258	5,242	5,680	5,662	3,824	5,984		6,418	6,418
100-56840-150	COMMUNITY DEVELOP FICA	4,924	5,835	6,221	6,277	4,216	6,587		7,096	7,096
100-56840-210	PROFESSIONAL SERVICES	5,730	6,424	1,766	8,000	3,554	7,000	6,930	5,000	5,000
100-56840-240	GIS DATA	433	1,175	200	1,000	-	1,300	1,287	2,000	2,000
100-56840-251	COMM DEVL - IT MAINT & REPAIR	889	1,447	1,663	800	753	1,000	990	1,000	1,000
100-56840-252	COMM DEVL - IT EQUIP	1,315	-	439	2,000	-	2,000	1,980	2,000	2,000
100-56840-300	COMMUNITY DEVELOP EXPENSES	3,127	3,854	4,577	3,500	1,715	3,000	2,970	3,000	3,000
100-56840-330	COMMUNITY DEVL PROFESSIONAL DE	3,637	4,403	3,563	9,000	3,594	7,000	6,930	6,000	6,000
100-56840-342	BOARD OF APPEALS EXP	-	44	-	250	-	250	248	250	250
100-56840-512	COMMUNITY DEVLP WORK COMP INS	124	51	52	118	49	120		120	120
100-56840-891	COMM DEV MAPPING	809	(809)	200	1,000	-	1,500	1,485	1,500	1,500
100-56860-210	COMM DEV SOFTWARE SERVICES	815	1,204	-	5,000	-	3,000	2,970	3,000	3,000
100-56880-300	HISTORIC PRESERVATION EXP	1,079	395	1,061	2,500	444	1,500	1,485	1,500	1,500
		129,421	**150,690**	**147,207**	**177,718**	**134,824**	**170,349**	**44,600**	**175,796**	**175,796**

FIRE AND INSPECTION

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
100-52210-209	FIRE DISTRICT CONTRIB-INTERGOV	21,126	24,750	27,750	23,000	31,793	26,000	32,588		32,588
100-52210-210	FIRE DISTRICT CONTRIBUTION	278,871	286,613	290,585	290,585	222,645	318,064	314,884		314,884
100-52210-340	PUBLIC FIRE PROT (HYDRANTS)	175,000	-	-	-	-	-	-	-	
100-52240-110	BLDG INSPECTOR SALARY	53,263	51,101	23,877	69,274	-	76,161	79,878	79,878	81,190
100-52240-132	BLDG INSP DENTAL INS	377	251	251	377	-	392		423	423
100-52240-133	BLDG INSP HEALTH INS	6,503	4,809	4,417	8,307	-	23,062		25,874	25,874
100-52240-134	BLDG INSP INCOME CONT	-	-	-	298	-	327		327	327
100-52240-136	BLDG INSP LIFE INS	374	256	20	457	-	508		559	559
100-52240-138	BLDG INSP RETIREMENT	3,465	3,072	1,594	4,780	-	5,293		5,677	5,677
100-52240-150	BLDG INSP FICA	4,009	3,431	1,734	5,299	-	5,826		6,211	6,211
100-52240-210	BLDG INSP - PROFESSIONAL SERVI	672	-	48,497	2,500	32,721	1,500	1,485	1,500	1,500
100-52240-251	BLDG INSP - IT MAINT & REPAIR	876	1,274	1,613	1,000	579	1,500	1,485	1,000	1,000
100-52240-252	BLDG INSP- IT EQUIP	5,000	6,123	2,400	2,500	-	2,000	1,980	2,500	2,500
100-52240-300	BLDG INSP - MISC EXP	2,144	4,361	6,465	4,000	871	2,000	1,980	1,500	1,500
100-52240-330	BLDG INSP PROFESSIONAL DEVL	865	1,349	465	5,000	-	4,000	3,960	2,000	2,000
100-52240-361	BLDG INSP - COMMUNICATIONS	968	1,901	1,491	1,500	976	1,500	1,485	1,500	1,500
100-52240-512	BLDG INSP WORK COMP INS	1,914	777	874	1,990	870	2,533			3,040
		555,427	**390,067**	**412,033**	**420,867**	**290,456**	**470,668**	**439,724**	**128,949**	**480,773**

TOURISM

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 DH Budget 12/31/2026	FY 2026 Proposed 12/31/2026
110-41240-000	ROOM TAX	(19,657.69)	(27,162.40)	(10,819.49)	(18,000.00)	(9,088.48)	(23,000.00)	(15,000.00)	(15,000.00)
110-48110-510	INT ON TEMP INVESTMENTS	(702.11)	(3,396.98)	(1,858.87)	-	(1,314.62)	-		(800.00)
110-48500-000	DONATIONS	(3,000.00)	(4,000.00)	-	-	-	-		
110-49999-990	FUND BALANCE APPLIED	-	-	-	(17,940.00)	-	(29,090.00)		(19,015.00)
110-56820-210	PROFESSIONAL SERVICES	1,525.00	1,677.89	460.00	2,840.00	17,590.00	18,290.00	9,415.00	9,415.00
110-56820-300	TOURISM EXPENSE	4,829.43	10,767.45	8,515.20	20,500.00	18,676.23	22,400.00	1,600.00	16,000.00
110-56820-410	ECONOMIC DEVELOPMENT MARKETING	3,039.00	6,892.00	3,607.90	12,600.00	972.68	11,400.00	9,400.00	9,400.00
		(13,966.37)	**(15,222.04)**	**(95.26)**	**-**	**26,835.81**	**-**	**5,415.00**	**-**

2026 Expense Detail

11-56820-210	Professional services fee: photography	2000	web and print
11-56820-210	Professional services fee: contractor for brochure distribution	840	4 times
11-56820-210	Professional services fee: contractor for online projects	900	
11-56820-210	Professional services fee:brochure graphic design	1000	
11-56820-210	Professional services fee: web site coordinator	750	
11-56820-210	Professional services fee: web site maintenance* (Tier 1)	1200	VisitEvansvilleWI.com
11-56820-210	Professional services fee: web site domain name fee	25	
11-56820-210	Professional services fee: web site hosting* (Commerce level)	300	
11-56820-210	Professional services fee: website copywriter	1200	
11-56820-210	Professional services fee: brochure copywriter	1200	
11-56820-300	Community Events advertising support: Evansville Underground Music, Art Crawl, Cruise Nights, 4th of July, Ladies Night Out, Olde Fashioned Christmas	9000	$1500 each
11-56820-300	Enhancing the visitor experience (downtown flower project)	1500	$1368.95 in 2025
11-56820-300	Enhancing the visitor experience (downtown beautification project)	5000	Mural multi-year project: $5000
11-56820-300	Creekside Place use fee	500	
11-56820-410	Advertising: Social media, SMS	1200	
11-56820-410	Advertising: print	1000	
11-56820-410	Rock County Tourism guidebook advertising	1200	
11-56820-410	Evansville general community marketing and advertising	1000	
11-56820-410	Advertising: printing brochures	5000	

FUND 10 REVENUES

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
100-41110-000	GENERAL PROPERTY TAXES	(1,793,493)	(1,894,502)	(1,959,024)	(1,959,024)	(2,095,149)	(2,095,149)			(1,909,887)
100-41210-000	CONVERT FARMLAND TAX PENALTY	(860)	(277)	(111)	-	-	-			
100-41310-000	PYMT IN LIEU TAXES-MUN UTILITY	(403,483)	(401,960)	(410,818)	(425,000)	-	(415,000)			(415,000)
100-41320-000	PYMT IN LIEU TAXES-HOUSING AUT	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)			(3,300)
100-41800-000	INTEREST ON TAXES PP & RE	(24)	(2)	(37)	-	(9)	-			-
100-41810-000	REFUNDED TAX CHARGEBACK	-	-	-	-	(1,846)	-			-
100-43400-530	STATE AID GEN TRANSPORTATION	(273,660)	(311,478)	(356,868)	(356,815)	(281,352)	(375,464)			(375,464)
100-43410-000	SHARED REVENUE FROM STATE	(400,013)	(400,422)	(630,134)	(568,370)	(87,209)	(581,390)			(601,157)
100-43411-000	SHARED REVENUE-STATE ADJ.EMS	(10,515)	-	(10,106)	(7,500)	-	(7,500)			(7,500)
100-43420-000	OTHER STATE AID	(16,871)	(16,871)	(33,578)	(17,779)	(40,482)	(22,779)			(22,779)
100-43420-520	FIRE INS FROM STATE 2%	(21,126)	(24,750)	(27,750)	(21,000)	-	(25,000)			(25,000)
100-43430-000	STATE AID EXEMPT COMPUTERS	(4,503)	(4,503)	(5,460)	(4,503)	(5,460)	(5,460)			(5,460)
100-43520-520	POLICE-STATE AID	-	(12,350)	-	-	-	-			-
100-43530-530	STATE AID - CONNECTING STREET	(31,688)	(31,729)	(45,885)	(39,189)	(34,464)	(45,951)			(45,951)
100-43545-530	RECYCLING REVENUE FROM STATE	(17,174)	(17,174)	(17,281)	(17,000)	(17,239)	(17,100)			(17,100)
100-44110-510	LIQUOR & MALT BEVERAGE LIC	(10,015)	(10,660)	(10,584)	(9,000)	(10,480)	(9,500)			(9,500)
100-44111-510	OPERATORS/PROV LICENSE	(2,890)	(3,940)	(2,605)	(2,500)	(3,065)	(3,500)			(3,500)
100-44112-510	CIGARETTE LICENSE	(700)	(1,000)	(850)	(700)	(900)	(800)			(800)
100-44114-510	TELEVISION FRANCHISE	(47,947)	(46,599)	(41,425)	(28,000)	(30,247)	(40,000)			(40,000)
100-44115-510	WEIGHTS AND MEASURES	(1,600)	(1,200)	(2,250)	(1,600)	-	(1,600)			(1,600)
100-44120-510	ANIMAL PERMIT/LICENSE	(3,326)	(3,117)	(3,926)	(3,000)	(2,677)	(3,100)			(3,100)
100-44122-510	MISC LICENSES (SUNDRY)	(5,538)	(12,403)	(11,241)	(4,000)	(27,789)	(7,000)			(9,000)
100-44123-510	VEHICLE REGISTRATION FEE PD	8,562	512	33	-	841	(6,000)			(6,000)
100-44123-511	LOCAL VEHICLE REG FEE DOT	(104,743)	(180,458)	(218,143)	(196,000)	(108,678)	(196,000)			(196,000)
100-44300-520	BUILDING PERMITS	(113,611)	(58,457)	(59,113)	(47,000)	(109,900)	(35,000)			(35,000)
100-44300-530	ST OPEN/C&G/DRWY/TERACE/SHELTR	(3,175)	(23,645)	(3,310)	(3,500)	(8,314)	(3,500)			(3,500)
100-44400-560	ZONING PERMITS & FEES	(6,338)	(6,320)	(54,238)	(4,300)	(2,666)	(5,000)			(5,000)
100-45110-520	COURT PENALTIES & COSTS	(44,250)	(85,833)	(64,183)	(65,000)	(47,587)	(65,000)			(65,000)
100-45130-520	PARKING VIOLATIONS	(11,970)	(15,144)	(7,000)	(11,000)	(5,600)	(13,000)			(13,000)
100-46110-510	RECORD SEARCH/COPY REVENUE	(9,470)	(7,923)	(7,959)	(3,600)	(4,551)	(7,000)			(7,000)
100-46111-510	LICENSE PUBLICATION FEES	(285)	(285)	(1,745)	(255)	(1,800)	(285)			(500)
100-46123-510	VEHICLE REGIST AGENT FEE	(3,331)	(2,571)	(3,076)	(4,000)	(4,924)	(3,000)			(3,500)
100-46210-520	PD VEH INSPEC & MISC REVENUE	(2,781)	(1,528)	(1,808)	(1,200)	(598)	(1,500)			(1,500)
100-46210-530	REIMBURSEMENTS	(2,020)	(514)	(2,400)	-	(5,790)	-			-
100-46330-520	PARKING FEES	-	(57)	(341)	-	(245)	-			-
100-46420-530	REF/RECYC SPEC CHARGE REVENUE	(390,733)	(402,112)	(415,013)	(417,654)	(419,007)	(420,000)			(420,000)
100-46721-550	PICNIC TABLE REVENUE	(35)	-	(20)	-	-	-			-
100-46722-550	PARK SHELTER RENTAL REVENUE	(2,915)	(2,275)	(2,195)	(2,200)	(3,000)	(2,000)			(2,000)
100-46723-550	TAXABLE CONCESSION REV	(8,879)	(6,917)	(52,817)	(8,000)	(52,996)	(40,000)			(50,000)
100-46750-550	AQUATIC CENTER REVENUE	(6,954)	(7,527)	(9,219)	(9,000)	(6,721)	(8,000)			(7,000)
100-46751-550	TAXABLE AQUATIC CENTER REVENUE	(24,714)	(30,511)	(204,919)	(34,000)	(192,614)	(182,000)			(189,000)
100-46753-550	BASEBALL REVENUE-YOUTH	(5,626)	(7,584)	(7,240)	(6,000)	(5,820)	(7,000)			(7,000)

100-46757-550	ATHLETIC FIELD RENTAL-NONYOUTH	-	-	(770)	-	(825)	-			-
100-46758-550	PRESSBOX/CONCESSION/SCOREBOX	-	-	(660)	-	-	-			-
100-46810-560	TREE REFORESTATION REVENUE	(1,920)	(1,040)	(540)	(1,600)	(720)	(1,200)			(900)
100-46882-100	ANNEX TAX COLLECTION	-	(1,105)	1,105	-	-	-			-
100-48030-512	INSUR DIVIDEND/AUDIT ADJ-COURT	-	(4)	(5)	-	-	-			-
100-48110-510	INT ON TEMP INVESTMENTS	(25,989)	(132,073)	(187,063)	(98,000)	(159,854)	(73,000)			(80,000)
100-48130-530	INT ON SPEC ASSESS/SPEC CHRGS	(164)	(357)	(19)	-	-	-			-
100-48140-512	INSUR DIVIDEND/AUDIT ADJ-GEN	-	(30)	(32)	-	-	-			-
100-48200-510	RENT OF CITY PROPERTY	(32,925)	(42,500)	(43,675)	(44,171)	(47,199)	(77,171)			(77,171)
100-48200-512	INSUR DIVIDEND/AUDIT ADJ-POLIC	-	(1,691)	(1,828)	(1,600)	-	(1,600)			(1,600)
100-48201-512	INSUR DIVIDEND/AUDIT ADJ-PT PO	-	(157)	(130)	(150)	-	(150)			(150)
100-48300-512	INSUR DIVIDEND/AUDIT ADJ-DPW	-	(563)	(591)	(560)	-	(560)			(560)
100-48310-512	INSUR DIVIDEND/AUDIT ADJ-RECYC	-	(215)	(212)	(215)	-	(215)			(215)
100-48320-512	INSUR DIVIDEND/AUDIT ADJ-PARK	-	(166)	(183)	(165)	-	(165)			(165)
100-48330-512	INSUR DIVIDEND/AUDIT ADJ-CDEV	-	(11)	(12)	-	-	-			-
100-48501-000	POLICE DEPT DONATIONS	(1,000)	-	-	-	-	-			-
100-48502-000	POOL/PARK DONATIONS	(10,000)	-	-	-	(200,004)	-			-
100-48720-512	INSUR DIVIDEND/AUDIT ADJ-PARK	-	(229)	(240)	(200)	-	(230)			(230)
100-48725-512	INSUR DIVIDEND/AUDIT ADJ-PK ST	-	(18)	(18)	-	-	-			-
100-48730-512	INSUR DIVIDEND/AUDIT ADJ-POOL	-	(165)	(171)	(160)	-	(160)			(160)
100-48750-512	INSUR DIVIDEND/AUDIT ADJ-YOUTH	-	(4)	(4)	-	-	-			-
100-48900-530	PUBLIC WORKS REVENUE	(8,332)	(14,223)	(3,863)	(3,000)	(3,143)	(10,000)			(10,000)
100-48900-550	MISC REVENUE (GF)	(2,777)	(37,246)	-	(500)	(3,160)	(2,000)			(2,000)
100-48901-550	YOUTH CENTER REVENUE	(4,815)	(4,525)	(700)	(4,500)	-	-			-
100-49950-410	TID TRANSFERS	(18,250)	(13,000)	-	(12,550)	-	(23,800)			(23,800)
100-49999-990	FUND BALANCE APPLIED	-	-	-	-	-	-			-
		(3,888,166)	**(4,286,707)**	**(4,927,550)**	**(4,448,360)**	**(4,036,544)**	**(4,844,130)**		**-**	**(4,704,049)**

GOVERNMENT AND ADMINISTRATION

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
100-51010-110	COUNCIL SALARY	18,291	19,507	16,874	19,656	10,671	19,656			19,656
100-51010-150	COUNCIL FICA	1,399	1,555	1,291	1,504	816	1,504			1,504
100-51010-300	COUNCIL EXPENSES & SUPPLIES	3,456	4,885	5,734	6,000	3,787	4,500	4,720		4,720
100-51010-330	COUNCIL & COMM PROF DEV	-	-	2,270	10,000	3,603	5,000	5,244		5,244
100-51020-110	MAYOR SALARY & BENEFITS	4,158	4,158	4,158	4,158	2,426	4,158			4,158
100-51020-150	MAYOR FICA	318	318	318	318	186	318			318
100-51020-300	MAYOR EXPENSES	181	1,676	696	1,500	976	1,500	1,573		1,573
100-51040-210	LEGAL SERVICES	13,033	19,198	24,053	20,000	24,508	23,000	24,122		24,122
100-51050-300	CITY ADMIN EXPENSES	150	-	-	-	-	-	-		-
100-51090-210	ACCOUNTING/AUDITING	27,400	36,348	29,706	43,000	30,575	40,000	41,952		41,952
100-51100-210	ASSESSOR SERVICES	33,030	21,918	22,139	22,500	16,679	24,000	25,171		25,171
100-51100-310	ASSESSOR SUPPLIES	265	147	223	150	101	150	157		157
100-51110-110	FINANCE SALARY	81,453	108,409	119,827	133,762	83,243	147,570			147,414
100-51110-132	FINANCE DENTAL INSURANCE	1,367	1,960	2,216	2,411	1,354	2,787			3,010
100-51110-133	FINANCE HEALTH INSURANCE	25,305	27,883	36,622	40,370	26,986	48,501			51,165
100-51110-134	FINANCE INCOME CONTINUATION	-	-	-	552	-	610			610
100-51110-136	FINANCE LIFE INSURANCE	77	143	160	213	124	225			248
100-51110-138	FINANCE RETIREMENT	4,655	7,208	8,257	9,119	5,776	10,141			10,877
100-51110-150	FINANCE FICA	5,540	7,953	8,949	10,233	6,343	11,289			11,277
100-51110-180	RECOGNITION PROGRAM	-	920	198	605	-	605	599		605
100-51110-210	FINANCE PROFESSIONAL SERVICES	5,343	1,237	243	2,500	577	2,500	2,475		2,475
100-51110-250	FINANCE OFFICE EQUIP CONTRACTS	1,703	1,301	-	1,200	(10)	1,500	1,485		1,485
100-51110-251	FINANCE - IT MAINT & REPAIR	5,223	7,171	8,038	5,200	3,520	5,500	5,445		5,445
100-51110-252	FINANCE- IT EQUIP	2,616	10,194	1,003	3,000	3,397	3,000	2,970		2,970
100-51110-280	FINANCE CO TAX COLLECTION	1,890	1,920	1,927	2,000	1,752	2,100	2,079		2,079
100-51110-290	FINANCE PUBLISHING CONTRACT	8,100	6,843	6,730	9,000	3,925	10,000	9,900		9,900
100-51110-300	FINANCE ADMIN EXPENSE	860	20	1,077	900	3,181	900	891		891
100-51110-301	CONTINGENCY	-	-	-	2,000	109	8,000	7,920		7,920
100-51110-310	FINANCE OFFICE SUPPLIES & EXP	12,507	19,222	20,492	15,000	8,953	13,500	13,365		13,365
100-51110-330	FINANCE PROFESSIONAL DEV	5,732	9,758	12,459	15,000	6,198	14,000	13,860		13,860
100-51110-361	FINANCE COMMUNICATIONS	7,840	7,758	8,975	6,500	4,404	8,000	7,920		7,920
100-51110-370	FINANCE ELECTION EXPENSES	5,181	6,259	34,188	31,484	4,669	6,000	5,940		5,940
100-51110-512	FINANCE WORK COMP INS	342	136	144	334	139	600	594		750
100-51120-355	MUNICIPAL BUILDINGS	28,591	37,006	52,236	50,000	21,076	50,000	49,500		49,500
100-51140-150	CITIZEN COMMITTEE- FICA	301	236	254	360	223	360	356		300
100-51140-160	CITIZEN COMMITTEE STIPENDS	3,940	3,080	4,179	4,000	2,920	4,200	4,158		4,158
100-51140-210	COMMUNITY WEB PAGE	-	375	514	5,000	656	5,000	4,950		4,950

100-51140-220	MANUFACTURING ASSESSMENT FEE	736	844	865	1,000	-	1,000	990		990
100-51140-251	SOFTWARE MAINT AGREEMENT	5,735	6,566	3,285	9,000	8,647	10,000	9,900		9,900
100-51140-285	DOG & CAT EXPENSE	4,864	5,468	4,470	4,750	3,170	4,750	4,703		4,703
100-51140-380	CONVERT FARMLAND PENALTY DIST	210	-	-	-	-	-	-		-
100-51140-390	MISCELLANIOUS	186	113	3,652	-	533	-	-		-
100-51140-392	GEN PUBLIC RELATIONS & ADVOCAC	-	-	-	750	-	750	743		743
100-51140-505	WEIGHTS AND MEASURES	1,600	1,200	2,250	1,600	2,250	1,600	1,584		1,584
100-51140-510	PROPERTY INSURANCE	2,995	2,758	4,392	3,100	2,847	4,233	4,190		5,291
100-51140-511	LIABILITY INSURANCE	2,340	1,281	1,424	2,500	921	2,625	2,599		3,281
		328,914	**394,931**	**456,490**	**502,228**	**302,211**	**505,631**	**262,055**	**-**	**514,181**

MUNICIPAL COURT

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
100-51030-110	MUNI COURT SALARY	28,001	28,856	29,888	30,432	18,390	31,755			33,851
100-51030-134	MUNI COURT INCOME CONTINUATION	-	-	-	53	-	55			55
100-51030-136	MUNICIPAL COURT LIFE INS	134	134	149	85	91	92			101
100-51030-138	MUNICIPAL COURT RETIREMENT	746	807	845	853	512	889			953
100-51030-150	MUNICIPAL COURT FICA	2,131	2,208	2,287	2,328	1,407	2,429			2,590
100-51030-251	COURT IT MAINT & REPAIR	4,627	7,837	6,422	5,500	5,859	4,000	3,960		3,960
100-51030-252	COURT- IT EQUIP	-	-	-	-	-	500	495		495
100-51030-281	MUNI COURT FINES/ASSESS	14,221	23,874	7,319	18,500	4,459	22,000	21,780		22,000
100-51030-300	MUNICIPAL COURT EXPENSES	6,774	4,044	3,849	3,900	3,545	2,900	2,871		2,871
100-51030-305	MUNICIPAL JUDICIAL SUBSTITUTE	-	-	200	300	-	300	297		297
100-51030-511	MUNI COURT LIABILITY INSURANCE	250	123	133	275	89	289	286		343
100-51030-512	MUNI COURT WORKERS COMP INS	61	20	20	65	19	56	55		66
		56,945	**67,904**	**51,113**	**62,291**	**34,370**	**65,265**	**29,744**	**-**	**67,582**
									-	
100-51040-215	LEGAL SERVICES MUNI COURT	11,388	24,584	12,821	22,000	4,691	22,000	21,780		21,780
		68,333	**92,487**	**63,934**	**84,291**	**39,061**	**87,265**	**51,524**	**-**	**89,362**

HEALTH AND HUMAN SERVICES

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
100-54600-720	AWARE AGENCY	10,000	10,000	6,300	13,000	1,585	12,200	12,200		12,200
100-54600-721	CREEKSIDE MEMBERSHIP	-	-	-	150	-	150	150		12,200
100-54600-722	BASE PROGRAM	52	-	-	1,000	-	1,000	1,000		1,000
100-54620-210	SENIOR CITIZENS PROGRAM	4,500	6,675	4,500	4,500	3,000	4,500	4,500		4,500
100-54620-212	SENIOR TRANS & SERVICES	23,110	22,585	23,110	23,110	15,407	23,110	23,110		23,110
100-55750-110	YOUTH CENTER SALARY	8,381	15,703	6,161	34,889	-	36,509			38,918
100-55750-150	YOUTH CENTER FICA	641	1,201	471	2,669	-	2,793			2,977
100-55750-210	YOUTH CENTER PROF SERVICES	295	489	307	300	1	300	297		297
100-55750-300	YOUTH CENTER OPER EXPENSE	2,298	10,393	10,325	10,000	272	10,000	9,900		9,900
100-55750-355	YOUTH CNTR REPAIRS& MAINT/BLDG	9,540	6,403	4,762	8,300	2,677	1,000	990		990
100-55750-510	YOUTH CENTER PROPERTY INS	622	574	920	450	599	831			1,039
100-55750-511	YOUTH CENTER LIABILITY INS	494	226	204	425	137	575			719
100-55750-512	YOUTH CENTER WORK COMP INS	38	18	21	50	21	61			73
		59,971	**74,267**	**57,082**	**98,844**	**23,699**	**93,029**	**52,147**	**-**	**107,923**

TID 5

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 5/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
250-41120-570	TIF #5 INCREMENT	(283,873.76)	(220,927.14)	(360,096.65)	(221,000.00)	(331,107.08)	(365,241.00)			
250-43430-000	STATE AID	(7,606.74)	(7,606.74)	(7,606.74)	(5,975.00)	(41,180.23)	(5,975.00)			(35,000.00)
250-48110-510	INT ON TEMP INVESTMENTS	(3,756.14)	(683.65)	(5,452.03)	-	(592.61)	-			
250-48150-570	DEVELOPMENT AGREEMENT REVENUE	(10,776.89)	(13,215.00)	(8,614.36)	(13,500.00)	-	(7,776.00)			
250-48500-000	DONATIONS	-	-	-	-	(100.00)	-			
250-49270-000	TRANSFER IN	(26,000.00)	-	-	(15,000.00)	-	3,700.00			
250-57900-210	Professional Services	944.23	3,383.34	3,216.68	1,000.00	-	1,900.00			1,900.00
250-57900-801	Land Acquisition/Right of Way	4,095.00	964.95	1,165.87	-	481.74	-			
250-57900-802	Landscaping	-	14,793.05	-	-	-	-			
250-57950-210	ADMINISTRATIVE SERVICES	7,150.00	7,000.00	150.00	7,150.00	150.00	7,150.00			7,150.00
250-57950-600	DEBT SERVICE	148,315.00	145,295.00	147,190.00	147,190.00	148,862.50	148,863.00			
250-57950-751	DEVELOPMENT ASSISTANCE	18,551.68	14,859.67	17,703.06	20,000.00	-	19,000.00			
		(152,957.62)	**(56,136.52)**	**(212,344.17)**	**(80,135.00)**	**(223,485.68)**	**(198,379.00)**		**-**	**(25,950.00)**

TID 6

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 5/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
260-41120-570	TIF #6 INCREMENT	(130,410.73)	(99,070.84)	(137,669.17)	(99,500.00)	(153,115.99)	(138,542.00)			
260-43430-000	STATE AID	(9,351.19)	(9,351.19)	(9,351.19)	(8,809.00)	(17,419.15)	(8,909.00)			(17,000.00)
260-48110-510	INTEREST INCOME	(2,836.39)	(2,685.70)	(4,169.25)	(1,000.00)	(1,829.80)	(800.00)			(1,200.00)
260-48150-570	DEVELOPMENT AGREEMENT REVENUE	(11,300.00)	(6,853.00)	(6,373.00)	(8,000.00)	-	(6,500.00)			
260-57900-210	Professional Services	760.00	2,999.83	3,751.66	750.00	-	2,000.00			2,000.00
260-57950-210	ADMINISTRATIVE SERVICES	3,150.00	3,150.00	150.00	3,150.00	150.00	3,150.00			3,150.00
260-57950-600	DEBT SERVICE	76,248.00	75,448.00	74,647.51	74,647.51	73,847.51	73,848.00			
260-57950-751	Development Assistance	42,848.51	30,674.27	-	38,761.00	36,301.41	43,294.00			
		(30,891.80)	**(5,688.63)**	**(79,013.44)**	**(0.49)**	**(62,066.02)**	**(32,459.00)**		**-**	**(13,050.00)**

TID 8

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
280-41120-570	TIF #8 INCREMENT	(64,032.67)	(47,729.04)	(59,685.32)	(48,000.00)	(64,743.69)	(60,282.00)			
280-43430-000	STATE AID	(1,684.90)	(1,684.90)	(1,684.90)	(73.00)	(4,376.03)	(73.00)			(3,500.00)
280-48110-510	INTEREST INCOME	(1,476.98)	(778.76)	(1,538.40)	(160.00)	(398.03)	(150.00)			(200.00)
280-48150-570	DEVELOPMENT AGREEMENT REVENUE	(16,834.00)	(33,138.00)	-	(30,000.00)	-	-			
280-57900-210	Professional Services	760.00	2,850.00	2,800.00	1,000.00	-	1,000.00			2,800.00
280-57950-210	ADMINISTRATIVE SERVICES	2,400.00	2,850.00	150.00	2,250.00	150.00	2,500.00			2,500.00
280-57950-600	DEBT SERVICE	52,912.00	52,913.00	52,912.52	52,912.52	52,912.52	52,912.00			
280-57950-751	Development Assistance	-	-	-	-	-	-			
280-57960-600	TRANSFER OUT	26,000.00	-	-	15,000.00	-	3,700.00			
		(1,956.55)	**(24,717.70)**	**(7,046.10)**	**(7,070.48)**	**(16,455.23)**	**(393.00)**		**-**	**1,600.00**

TID 9

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
290-41120-570	TIF #9 INCREMENT	(53,873.14)	(43,520.11)	(32,309.57)	(44,000.00)	(48,210.42)	(32,633.00)			
290-48110-510	INTEREST INCOME	(881.99)	(935.42)	(3,583.60)	(1,100.00)	(280.42)	(1,100.00)			(400.00)
290-48150-570	DEVELOPMENT AGREEMENT REVENUE	-	-	-	-	-	-			
290-49100-570	PROCEEDS FROM LONG TERM DEBT	-	-	-	-	-	-			
290-49270-000	TRANSFER IN	-	-	-	-	-	-			
290-49999-990	Fund Balance Applied	-	-	-	-	-	-			
290-57900-210	Professional Services	760.00	3,562.88	2,800.00	1,100.00	-	1,100.00			2,000.00
290-57950-210	ADMINISTRATIVE SERVICES	914.00	600.00	150.00	-	150.00	1,000.00			1,500.00
290-57950-751	DEVELOPMENT ASSISTANCE	-	150,000.00	-	-	-	-			
290-57960-600	TRANSFER OUT	-	-	-	-	-	-			
290-58940-620	INTEREST	-	-	-	-	-	-			
		(53,081.13)	**109,707.35**	**(32,943.17)**	**(44,000.00)**	**(48,340.84)**	**(31,633.00)**		**-**	**3,100.00**

TID 10

Account Numbers	Account Titles	FY 2025 Current 8/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
291-41120-570	TIF #10 INCREMENT	-	-			
291-48110-510	INTEREST INCOME	-	-			
291-48150-570	DEVELOPMENT AGREEMENT REVENUE	-	-			
291-57900-210	Professional Services	-	6,000.00			
291-57950-210	ADMINISTRATIVE SERVICES	150.00	10,000.00			10,000.00
291-57950-600	DEBT SERVICE	-	-			
291-57960-600	TRANSFER OUT	-	-			
291-58940-620	INTEREST	-	-			
		150.00	**16,000.00**		**-**	**10,000.00**

Capital Improvement Projects (borrowing/reserves)

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 5/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
400-42422-002	TRANSFER FROM OTHER	-	-	(3,460.00)	-	(31,940.00)	-			
400-43420-000	EXPENDITURE RESTRAINT GRANT	-	(59,107.07)	-	-	-	-			
400-43530-570	GRANTS/INCENTIVES/AID	-	-	-	-	(30,000.00)	-			
400-46720-570	PARK LAND FEE	-	-	(5,122.44)	-	-	-			
400-48110-510	INT ON TEMP INVESTMENTS	(2,329.71)	(157,430.07)	(317,720.59)	-	(84,040.42)	-			
400-48110-570	INTEREST INCOME	(1,601.66)	(5,192.77)	(4,719.47)	-	(2,012.77)	-			
400-48300-570	SALE OF CITY PROPERTY	-	(236,058.05)	(99,118.50)	-	(39,704.53)	-			
400-48400-000	INSURANCE RECOVERIES	-	-	-	-	(34,014.83)	-			
400-48501-650	Donations	(100.00)	(741,795.00)	(100.00)	-	-	-			
400-49100-570	PROCEEDS FROM NOTES ISSUANCE	(1,688,939.53)	(13,731,060.50)	(1,060,000.00)	(1,014,701.00)	-	(1,743,997.00)			(1,708,996.20)
400-49100-571	BOND PREMIUM	(15,809.75)	(54,199.30)	(75,905.35)	-	-	-			
400-49200-570	TRANSFER FROM OTHER FUNDS	(5,638.56)	-	-	-	-	(68,000.00)			
400-52200-821	Police Building Improvements	-	21,704.41	25,414.93	30,000.00	6,544.00	10,000.00			
400-52200-830	Police Vehicle Purchase	-	-	49,022.50	54,000.00	53,675.50	54,000.00			55,000.00
400-52200-840	Police Equipment Purchase	20,097.24	1,138.00	125.00	15,000.00	28,932.03	25,000.00			105,100.00
400-52220-821	EMS Building Improvements	16,443.10	-	919.20	-	-	50,000.00			
400-52220-830	EMS Vehicle Purchase	-	-	-	-	-	-			175,000.00
400-52220-840	EMS Equipment Purchase	1,176.00	-	-	-	-	18,000.00			
400-53300-802	PW Landscaping/Sidewalk Prog	-	105,387.44	2,608.37	-	13,896.36	100,000.00			50,000.00
400-53300-821	PW BUILDINGS AND GROUNDS	308,432.41	13,080.57	20,000.00	-	882.00	37,500.00			
400-53300-840	PW Equipment Purchase	25,365.00	476,982.50	347,686.93	190,000.00	73,238.60	345,000.00			297,500.00
400-53300-860	PW Road Construction	553,813.23	55,309.52	401,744.17	450,701.00	52,680.71	702,497.00			571,396.00
400-54640-840	Cemetery Equipment Purchase	-	33,494.00	-	-	11,910.40	90,000.00			25,000.00
400-55700-821	Library Building Improvements	-	-	31,880.00	-	30,321.75	-			
400-55700-840	Library Equipment Purchase	-	-	-	-	-	-			
400-55720-803	Park Improvements	1,015,126.54	2,248,391.39	1,015,830.87	-	98,560.57	80,000.00			
400-55720-821	PARK BLDG IMPROVEMENTS	-	-	-	-	-	85,000.00			
400-55720-840	PARK EQUIP PURCHASE	-	-	207,795.76	275,000.00	-	-			230,000.00
400-55720-890	Park Planning & Mapping	-	-	-	-	37,276.90	65,000.00			
400-55730-803	POOL Improvements	1,904,644.55	6,967,366.51	1,886,599.38	-	53,499.68	-			
400-57960-810	DEBT ISSUANCE COSTS	-	-	36,307.71	-	-	-			
400-57960-821	City Hall Building Improvement	-	-	-	-	-	150,000.00			150,000.00
400-57960-830	CITY HALL BUILDING	7,565.74	23,446.51	3,494.27	-	-	-			
400-57960-860	LIBRARY CAPITAL	-	1,585.67	5,361.10	-	-	-			
400-57960-890	COMPREHENSIVE PLAN	8,426.00	4,696.25	-	-	-	-			50,000.00
400-58940-600	TRANSFER TO DEBT SERVICE	-	-	62,066.99	-	-	-			
400-58940-630	DEBT ISSUANCE COST	29,513.30	27,255.47	-	-	-	-			
		2,176,183.90	**(5,005,004.52)**	**2,530,710.83**	**-**	**239,705.95**	**-**		**-**	**(0.20)**

Capital Improvement Projects (borrowing/reserves)

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 5/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
430-41110-570	PROPERTY TAX LEVY	(109,850.00)	(95,993.00)	(142,600.00)	(142,600.00)	(34,315.00)	(34,315.00)			(191,000.00)
430-42422-002	TRANSFER FROM OTHER	-	-	-	(40,000.00)	-	(40,000.00)			
430-43420-000	EXPENDITURE RESTRAINT GRANT	(39,250.52)	-	-	-	-	(61,785.47)			
430-48110-510	INT ON TEMP INVESTMENTS	(268.41)	(816.38)	-	-	-	-			
430-48300-570	SALE OF CITY PROPERTY	-	-	(5,787.00)	-	-	-			
430-52200-821	POLICE BUILDING IMPROVEMENTS	9,448.00	-	-	-	-	-			
430-52200-830	POLICE VEHICLE PURCHASE	42,390.50	65,868.14	900.00	-	-	-			
430-52200-840	LEVY POLICE EQUIPMENT	45,615.78	5,095.70	27,010.23	9,100.00	9,099.60	9,100.00			
430-53300-802	LEVY SIDEWALK REPAIR/REPLACEME	-	-	-	75,000.00	-	-			
430-53300-840	LEVY DPW EQUIPMENT	-	-	-	-	19,832.26	40,000.00			150,500.00
430-54640-840	LEVY CEMETERY ROADS	-	15,641.13	117,764.03	40,000.00	-	40,000.00			
430-55720-840	LEVY PARK EQUIP PURCHASE	12,755.44	4,290.00	16,546.00	16,500.00	17,000.00	17,000.00			40,500.00
430-57960-833	LEVY CITY TECH & COMMUNICATION	5,000.00	-	-	-	-	30,000.00			
430-57960-840	LEVY CITY EQUIP PURCHASE	-	-	40,503.00	42,000.00	-	-			
		(34,159.21)	**(5,914.41)**	**54,336.26**	**-**	**11,616.86**	**(0.47)**		**-**	**-**

DEBT

Account Numbers	Account Titles	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 Current 5/31/2025	FY 2025 Budget 12/31/2025	FY 2026 FMP Proposed 12/31/2026	FY 2026 DH Request 12/31/2026	FY 2026 Proposed 12/31/2026
300-41110-580	TAXES	(820,878.00)	(1,124,398.00)	(1,440,475.00)	(1,440,475.00)	(1,886,089.00)	(1,886,089.00)	(2,021,196.67)	(2,021,196.67)	(2,021,196.67)
300-42000-000	SPEC ASSESS/SPEC CHRGS	(154,012.40)	(149,713.02)	(2,022.70)	-	-	-			
300-48110-510	INT ON TEMP INVESTMENTS	-	(6,502.49)	(96,318.97)	-	(2,231.17)	-			
300-48130-530	INT SPEC ASSESS & SPEC CHARGES	(8,709.32)	(1,086.09)	(1,347.28)	(600.00)	(40.32)	-			
300-48900-000	MISC REVENUES	-	-	-	-	-	-			
300-49100-571	BOND PREMIUM	-	(61,880.89)	-	-	-	-			
300-49100-580	PROCEEDS FROM LONG-TERM DEBT	-	(14,260,000.00)	-	-	-	-			
300-49240-580	TRANS FROM CAPITAL PROJ FUNDS	-	-	(62,066.99)	-	-	-			
300-49241-580	TRANSFER FROM TIFS	(344,375.00)	(339,356.00)	(339,250.03)	(308,747.52)	(343,872.53)	(343,872.53)	(333,357.53)	(333,357.53)	(333,357.53)
300-49242-580	TRANSFER FROM STORMWATER	-	-	(18,836.99)	-	-	-			
300-49999-990	FUND BALANCE APPLIED	-	-	-	-	-	-			
300-58940-210	PROFESSIONAL SERVICES	1,900.00	3,567.50	3,067.50	1,000.00	2,000.00	1,000.00	3,500.00	3,500.00	3,500.00
300-58940-610	PRINCIPAL PAYMENT	1,003,871.93	1,306,282.45	14,968,747.52	1,043,747.52	1,363,747.52	1,366,358.50	1,519,031.05	1,519,031.05	1,519,031.05
300-58940-620	INTEREST PAYMENTS	162,384.12	156,991.75	908,097.36	705,075.26	451,216.54	862,603.06	832,023.15	832,023.15	832,023.15
300-58940-630	DEBT ISSUANCE COST	16,300.00	141,153.36	1,100.00	-	-	-			
		(143,518.67)	**(14,334,941.43)**	**13,920,694.42**	**0.26**	**(415,268.96)**	**0.03**	**-**	**-**	**-**

Capital Improvement Projects (borrowing/reserves)

Account Numbers	Account Titles	FY 2021 Actual 12/31/2021	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2023 Budget 12/31/2023	FY 2024 Current 8/31/2024	FY 2024 Budget 12/31/2024	FY 2025 DH Budget 12/31/2025	FY 2025 Budget 12/31/2025
400-48300-570	SALE OF CITY PROPERTY	(5,000)	-	(236,058)	8,321	(99,119)	(8,321)		
400-48501-650	Donations	(113)	(100)	(741,795)	-	(100)	-		
400-49100-570	PROCEEDS FROM NOTES ISSUANCE	(2,265,000)	(1,688,940)	(13,731,061)	(1,026,751)	-	(1,014,701)	(2,056,231)	(2,056,231)
400-49200-570	TRANSFER FROM OTHER FUNDS	-	(5,639)	-	(1,500)	-	-	(68,000)	(68,000)
400-49999-990	FUND BALANCE APPLIED	-	-	-	(93,000)	-	-		
400-52200-821	Police Building Improvements	11,875	-	21,704	25,000	25,415	30,000	10,000	10,000
400-52200-830	Police Vehicle Purchase	55,371	-	-	-	49,023	54,000	54,000	54,000
400-52200-840	Police Equipment Purchase	81,975	20,097	1,138	-	125	15,000	25,000	25,000
400-52220-821	EMS Building Improvements	-	16,443	-	-	-	-	50,000	50,000
400-52220-840	EMS Equipment Purchase	-	1,176	-	-	-	-	18,000	18,000
400-53300-802	PW Landscaping/Sidewalk Prog	24,179	-	105,387	37,500	1,705	-	100,000	100,000
400-53300-821	PW BUILDINGS AND GROUNDS	85,609	308,432	13,081	-	-	-	100,000	100,000
400-53300-840	PW Equipment Purchase	219,979	25,365	476,983	224,321	261,234	190,000	340,000	340,000
400-53300-860	PW Road Construction	789,807	553,813	55,310	195,000	134,292	450,701	1,062,231	1,062,231
400-54640-803	Cemetery Improvements	-	-	-	35,000	-	-		
400-54640-840	Cemetery Equipment Purchase	-	-	33,494	-	-	-	90,000	90,000
400-55720-803	Park Improvements	88,425	1,015,127	2,248,391	193,638	933,802	-		
400-55720-821	PARK BLDG IMPROVEMENTS	18,460	-	-	-	-	-	85,000	85,000
400-55720-840	PARK EQUIP PURCHASE	-	-	-	-	120,436	275,000		
400-55720-890	Park Planning & Mapping	-	-	-	-	-	-	40,000	40,000
400-55730-803	POOL Improvements	88,534	1,904,645	6,967,367	359,613	1,877,337	-		
400-57960-821	City Hall Building Improvement	-	-	-	-	-	-	150,000	150,000
400-57960-830	CITY HALL BUILDING	1,294	7,566	23,447	40,000	3,750	-		
400-57960-860	LIBRARY CAPITAL	-	-	1,586	1,500	5,361	-		
400-57960-890	COMPREHENSIVE PLAN	-	8,426	4,696	18,000	-	-		
400-57960-892	OTHER STUDIES, SERVICES, PLANS	33,212	-	-	-	-	-		
400-58940-630	DEBT ISSUANCE COST	40,505	29,513	27,255	-	-	-		
		(967,390)	2,191,994	(4,891,698)	16,642	3,123,352	(8,321)	-	-

Capital Improvement Projects (levy)

Account Numbers	Account Titles	FY 2021 Actual 12/31/2021	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2023 Budget 12/31/2023	FY 2024 Current 12/31/2024	FY 2024 Budget 12/31/2024	FY 2025 DH Budget 12/31/2025	FY 2025 Budget 12/31/2025
430-41110-570	PROPERTY TAX LEVY	-	(109,850)	(95,993)	(95,993)	(142,600)	(142,600)	(59,315)	(59,315)
430-43420-000	EXPENDITURE RESTRAINT GRANT	-	(39,251)	-	(59,107)	-	-	(61,785)	(61,785)
430-42422-002	TRANSFER FROM OTHER	-	-	-	(38,000)	-	(40,000)		
430-52200-821	POLICE BUILDING IMPROVEMENTS	-	9,448	-	-	-	-		
430-52200-830	POLICE VEHICLE PURCHASE	-	42,391	65,868	69,000	900	-		
430-52200-840	LEVY POLICE EQUIPMENT	-	45,616	5,096	17,300	24,510	9,100	9,100	9,100
430-53300-802	LEVY SIDEWALK REPAIR/REPLACEME	-	-	-	-	-	75,000		
430-53300-840	LEVY DPW EQUIPMENT	-	-	-	54,800	-	-	65,000	65,000

Capital Improvement Projects (borrowing/reserves)

Account Numbers	Account Titles	FY 2021 Actual 12/31/2021	FY 2022 Actual 12/31/2022	FY 2023 Actual 12/31/2023	FY 2023 Budget 12/31/2023	FY 2024 Current 8/31/2024	FY 2024 Budget 12/31/2024	FY 2025 DH Budget 12/31/2025	FY 2025 Budget 12/31/2025
430-54640-840	LEVY CEMETERY EQUIP PURCHASE	-	-	15,641	19,000	35,699	40,000		
430-55720-840	LEVY PARK EQUIP PURCHASE	-	12,755	4,290	15,000	16,546	16,500	17,000	17,000
430-57960-840	LEVY CITY EQUIP PURCHASE	-	-	-	-	40,503	42,000		
430-57960-833	LEVY CITY TECH & COMMUNICATION	-	5,000	-	18,000	-	-	30,000	30,000
		-	(33,891)	(5,098)	(0)	(24,442)	-	(0)	(0)

DRAFT 2025

Project Title	Estimated Cost
PARKS & POOL	
Mower / Grounds Equipment (3-4 yr cycle)	17,000
Historic Restorations (Park Store)	100,000
Larson Acres Park Playground Resurface	40,000
Leonard Leota Park Ball Field Lighting Rehab and Swing Set Install	80,000
P[illegible] nd Outdoor Recreation Plan Update (5yrs)	30,000
P[illegible] mprovements (previously borrowed)	650,000
Subtotal Parks & Pool	**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)	392,118
Mill St (Madison to Railroad) and Railroad St (Mill to Main)	335,380
Church St Parking Lot Resurfacing	100,000
Mechanics Bay Oil Containter (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	
C[illegible] Reconstruction (Walker to Water)	596,643
Co[illegible] 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 Containter (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 Containter (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 WPPI 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 Containter (Shared Cost)	1,000
Rate Case Ehlers	25,000
[illegible] ontrol System	400,000
[illegible] al Water Utility	**2,004,306**

TOTAL CAPITAL PROJECTS 10,345,853

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

DRAFT 2026

Project Title	Estimated Cost
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	
Ambulance (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
Chipper Truck Share Cost (15 yr cycle)	25,000
Excavator - Medium Shared Cost (10 yr cycle)	10,000
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)	301,396
Allen Creek Trail Extension (Church to Water)	75,000
Batwing 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 - Motors)	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	11,500
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 9,686,246

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

DRAFT 2027

Project Title	Estimated Cost
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 Implimentation	210,000
UG South Meadow to Middle School	276,000
UG Circuit Tie - Lincoln to Fair (AKA emergency siren, 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 *	1,300,000

*Grant Dependent

DRAFT 2028

Project Title	Estimated Cost
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)	626,758
E. Grove and Park Reconstruction (2nd to Madison)	
Garfield St Resurfacing (N S 5th St to Wyler St) LVRF funded	150,000
1st St Resurfacing (Liberty to Main) LVRF funded	50,000
Stump Grinder (10 yr cycle)	50,000
Building Impovements	2,000,000
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)	
Plant Truck (10 yr cycle)	55,000
Building Improvements	200,000
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)	
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 Converstion Garfield (discresionary)	591,000
OH to UG Converstion Old 92 (discresionary)	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 Architect 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

DRAFT 2029

Project Title	Estimated Cost
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 roation)	225,000
Kubota UTV (5 year rotation)	15,000
Pole Testing & Tagging	20,000
Ditch Witch Trencher (10 yr cycle)	17,500
Skid Steer Shared Cost (10 yr cycle)	6,500
OH Line Maintenance	125,000
UG Line Maint / OH to UG In-house	40,000
Substation Maintenance	5,000
Maintenance Transformers	18,000
Transformer Equip	55,000
Software Billing	10,100
Subtotal Electric	**609,600**
WATER UTILITY	
Billing Software	8,200
Madison St (end to end)	
N 3rd (Garfield to end)	
Enterprise	154,606
Skid Steer Shared Cost (10 yr cycle)	4,500
Subtotal Water Utility	**167,306**
YOUTH CENTER	
New Youth Center Building	500,000
Subtotal Youth Center	**500,000**

TOTAL CAPITAL PROJECTS 3,974,643

Enterprise	1,156,881
N 3rd (Garfield to end)	-
Madison St (end to end)	-

DRAFT 2030

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	
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
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**
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	
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
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**

DRAFT 2033

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
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**
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**

DRAFT 2034

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)	549,046
Subtotal Water Utility	**1,578,751**
TOTAL CAPITAL PROJECTS	**5,385,010**

2025 CAPITAL IMPROVEMENT PLAN (CIP)

Project Title	Activity Code	Account #	2025 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 2022002	400-55720-803 400-55730-803	650,000
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
Church 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
[illegible] Station Control Panels	2025031	600-53520-850	250,000
Subtotal WWTP			**1,411,792**

2025 CAPITAL IMPROVEMENT PLAN (CIP)

Project Title	Activity Code	Account #	2025 Estimated Cost
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**

Project Title	Activity Code	Account #	2025 Estimated Cost
ELECTRIC UTILITY			
Digger Derrick (15 yr cycle) ***dependent on rate adjustments*	2025037	630-51930-840	350,000
Bucket Truck (12 yr cycle) ***dependent on rate adjustments*	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**

Project Title	Activity Code	Account #	2025 Estimated Cost
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**	**1,265,398**
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**

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Project Title	2026 Estimated Cost	Funding Sources: 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**

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

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Project Title	2027 Estimated Cost	Funding Sources 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 Implimentation	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)	626,756					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 Impovements	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 Impovements	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 Converstion Garfield (discresionary)	591,000					591,000	591,000
OH to UG Converstion Old 92 (discresionary)	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**

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Project Title	2028 Estimated Cost	Funding Sources 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**

3rd St Reconstruction	2,121,273
E Grove and Park Reconstruction (2nd to Madison)	-

* Dependent on grant funding

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Project Title	2029 Estimated Cost	Funding Sources: 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**

Project Title	Estimated Cost	Grants	Reserve Funds	Enterprise Funds	Levy	Borrowing	Total Sources
		Funding 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 roation)	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**

Enterprise	1,156,881
N 3rd (Garfield to end)	-
Madison St (end to end)	-

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Project Title	2030 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	
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**

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Project Title	2031 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
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	
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**

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Project Title	2033 Estimated Cost
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

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Project Title	2034 Estimated Cost
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