**CITY OF KEWAUNEE**
**2026 BUDGET PUBLIC HEARING**
**DECEMBER 2, 2025 AT 6:00 PM**

A public hearing will be held before the City Council at 6:00 pm on December 2, 2025 at City Hall, 401 Fifth Street, to hear comments from interested persons concerning the 2026 Budget. Copies of the 2026 Budget are available at the Clerk's office during regular office hours. The public will be given a chance to review and express their concerns about the budget at this time.

The Council will approve the 2026 Budget and set the leavy at this Special Council meeting following the public hearing.

Dated this 16th day of November, 2025

**CITY OF KEWAUNEE**
**2026 GENERAL FUND BUDGET**

| | **2025 Budget** | **2026 Budget** | **% Change in Budget** |
|---|---|---|---|
| General Property Tax Revenues | 1,558,726.46 | 1,600,451.08 | 2.68% |
| Intergovernmental Revenues | 1,119,570.17 | 1,191,695.27 | 6.44% |
| Licenses & Permits | 24,300.00 | 31,250.00 | 28.60% |
| Fines, Forfeitures & Penalties | 8,000.00 | 10,000.00 | 25.00% |
| Public Charges for Services | 642,208.00 | 738,394.00 | 14.98% |
| Other Sources | 7,800.00 | 60,000.00 | 669.23% |
| Miscellaneous Revenues | 20,000.00 | - | -100.00% |
| **TOTAL REVENUES** | **3,380,604.63** | **3,631,790.35** | **7.43%** |

| | **2025 Budget** | **2026 Budget** | **% Change in Budget** |
|---|---|---|---|
| General Government | 425,708.31 | 416,322.41 | -2.20% |
| Public Safety | 1,627,864.20 | 1,669,366.99 | 2.55% |
| Public Works | 952,160.42 | 1,016,539.01 | 6.76% |
| Health and Human Services | 30,250.00 | 30,250.00 | 0.00% |
| Culture, Recreation & Education | 448,404.79 | 457,575.57 | 2.05% |
| Conservation & Development | 24,950.00 | 37,000.00 | 48.30% |
| Other Financing Uses | - | 4,736.37 | 999.99% |
| **TOTAL EXPENDITURES** | **3,509,337.72** | **3,631,790.35** | **3.49%** |

| Property Taxes | General Property Taxes | Debt Levy | Total (TID Out) |
|---|---|---|---|
| 2024 | 1,366,618 | 451,732 | 1,818,350 |
| 2025 | 1,380,325 | 675,820 | 2,056,145 |
| % Change | 1.00% | 49.61% | 13.08% |

# 2026 Revenue Budget

| | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | | |
| 100-00-41101-000-000 | PERSONAL PROPERTY TAX AID | Revenues | 7,022.00 | 7,401.46 | 7,401.46 | 34,665.05 | 34,665.05 |
| 100-00-41102-000-000 | VIDEO SERVICE PROVIDER | Revenues | 6,207.00 | 6,207.24 | 6,207.00 | 6,207.24 | 6,207.24 |
| 100-00-41110-000-000 | GENERAL PROPERTY TAXES | Revenues | 1,353,855.00 | 1,358,020.35 | 1,366,618.00 | - | 1,380,325.00 |
| 100-00-41140-000-000 | MOBILE HOME TAXES | Revenues | 5,200.00 | 1,507.51 | 1,500.00 | 5,146.82 | 4,000.00 |
| 100-00-41210-000-000 | ACCOMMODATIONS TAX | Revenues | 20,000.00 | 49,091.51 | 20,000.00 | 32,697.16 | 50,000.00 |
| 100-00-41310-000-000 | LOCAL UTILITY TAXES | Revenues | 145,000.00 | 95,548.00 | 145,000.00 | - | 113,353.79 |
| 100-00-41320-000-000 | IN LIEU OF TAXES | Revenues | 11,900.00 | 11,909.02 | 11,900.00 | 1,020.86 | 11,900.00 |
| 100-00-41800-000-000 | INTEREST ON TAXES | Revenues | 100.00 | 8,835.25 | 100.00 | - | - |
| 100-00-42000-000-000 | SPECIAL ASSESSMENTS | Revenues | - | - | - | - | - |
| 100-00-43201-000-000 | USDA GRANT-PUBLIC WORKS | Revenues | - | - | - | - | - |
| 100-00-43202-000-000 | USDA GRANT-POLICE | Revenues | - | - | - | - | - |
| 100-00-43410-000-000 | STATE SHARED REVENUES | Revenues | 714,680.00 | 714,473.84 | 729,015.67 | 143,802.39 | 731,689.98 |
| 100-00-43420-000-000 | 2% FIRE DUES | Revenues | 9,700.00 | 11,718.86 | 10,000.00 | 18,769.45 | 13,500.00 |
| 100-00-43557-000-000 | GRANT-POLICE | Revenues | - | - | - | - | - |
| 100-00-43521-000-000 | HIGHWAY SAFETY AIDS | Revenues | - | 84,883.84 | - | - | - |
| 100-00-43522-000-000 | EMS FUNDING ASSISTANCE | Revenues | - | 7,079.13 | - | 29,850.52 | 30,000.00 |
| 100-00-43530-000-000 | CONNECTING STREET AIDS | Revenues | 41,401.00 | 48,491.80 | 41,401.00 | 48,545.51 | 48,636.72 |
| 100-00-43531-000-000 | TRANSPORTATION AIDS | Revenues | 178,702.00 | 89,350.84 | 178,702.00 | 160,831.51 | 184,956.24 |
| 100-00-43534-000-000 | LOCAL RD IMPROVEMENT PROGRAM | Revenues | - | - | - | 13,062.36 | - |
| 100-00-43540-000-000 | RECYCLING GRANTS | Revenues | 19,500.00 | 19,736.62 | 19,500.00 | 19,659.33 | 19,500.00 |
| 100-00-43541-000-000 | CABLE FRANCHISE FEE | Revenues | 24,000.00 | 24,826.74 | 24,000.00 | 17,942.00 | 24,500.00 |
| 100-00-43549-000-000 | STATE GRANTS - OTHER | Revenues | - | - | - | - | - |
| 100-00-43551-000-000 | GRANTS-AMBULANCE | Revenues | - | - | - | - | - |
| 100-00-43555-000-000 | CDBG CLOSE OUT FUNDS | Revenues | - | - | - | - | - |
| 100-00-43556-000-000 | ROUTES TO RECOVERY GRANT | Revenues | - | - | - | - | - |
| 100-00-43557-000-000 | GRANT-POLICE | Revenues | - | 7,488.83 | 2,750.00 | 550.00 | 2,470.00 |
| 100-00-43558-000-000 | GRANTS-FIRE | Revenues | - | - | - | 1,171.86 | 1,500.00 |
| 100-00-43572-000-000 | GRANT - PARK AND RECREATION | Revenues | - | - | - | - | 4,000.00 |
| 100-00-43600-000-000 | EXEMPT COMPUTER AID | Revenues | 1,800.00 | 1,834.29 | 1,834.00 | 1,837.83 | 1,837.83 |
| 100-00-43720-000-000 | COUNTY LIBRARY AID | Revenues | 107,038.00 | 108,272.70 | 112,367.50 | 117,332.08 | 129,104.50 |
| 100-00-43725-000-000 | GRANTS - LIBRARY | Revenues | - | 20,000.00 | - | - | - |
| 100-00-44110-000-000 | LIQ & MALT BEV LICENSE | Revenues | 6,800.00 | 7,377.11 | 6,800.00 | 5,900.00 | 7,500.00 |
| 100-00-44120-000-000 | OPERATORS LICENSES | Revenues | 1,000.00 | 270.00 | 500.00 | 1,205.00 | 1,500.00 |
| 100-00-44210-000-000 | NON BUSINESS LICENSE | Revenues | 500.00 | 500.00 | 200.00 | 2,000.00 | 1,750.00 |
| 100-00-44310-000-000 | BLDG PERMITS & INSPECT FEES | Revenues | 12,000.00 | 14,565.06 | 12,000.00 | 12,802.30 | 15,000.00 |
| 100-00-44500-000-000 | DOG LICENSES | Revenues | 3,200.00 | 5,496.50 | 4,800.00 | 3,512.07 | 5,500.00 |
| 100-00-45110-000-000 | LAW & ORDINANCE VIOLATIONS | Revenues | 6,000.00 | 7,165.82 | 6,000.00 | 5,171.26 | 7,500.00 |
| 100-00-45120-000-000 | PARKING VIOLATIONS | Revenues | 2,000.00 | 2,505.00 | 2,000.00 | 1,283.00 | 2,500.00 |
| 100-00-46101-000-000 | SPECIAL ASSESSMENT LETTERS | Revenues | 2,800.00 | 2,900.00 | 2,800.00 | 3,170.06 | 3,500.00 |
| 100-00-46102-000-000 | GRANDFATHER CLOCK DONATIONS | Revenues | - | - | - | - | - |
| 100-00-46109-000-000 | DONATION- GENERAL GOVERNMENT | Revenues | - | 2,500.00 | - | 15.00 | - |
| 100-00-46110-000-000 | GENERAL GOVERNMENT-MISC | Revenues | 15,000.00 | 5,631.98 | 15,000.00 | 49,592.83 | 15,000.00 |
| 100-00-46117-000-000 | GARBAGE PICK-UP | Revenues | - | - | - | - | - |
| 100-00-46120-000-000 | PARK RENTAL FEES | Revenues | 150.00 | 465.00 | 250.00 | 310.00 | 250.00 |
| 100-00-46209-000-000 | DONATIONS-POLICE | Revenues | - | 200.00 | - | 1,000.00 | - |
| 100-00-46210-000-000 | CROSSING GUARD FEES | Revenues | 7,000.00 | 6,905.00 | 7,000.00 | 7,000.00 | 7,292.00 |

# 2026 Revenue Budget

| | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| 100-00-46211-000-000 | POLICE DEPARTMENT FEE'S | Revenues | 500.00 | 647.11 | 500.00 | 1,307.04 | 500.00 |
| 100-00-46212-000-000 | SCHOOL LIASON OFFICER | Revenues | 45,848.00 | 48,319.48 | 45,848.00 | 45,234.77 | 53,102.00 |
| 100-00-46213-000-000 | K9 DONATIONS/MISC. REVENUES | Revenues | 8,835.48 | 535.00 | - | - | - |
| 100-00-46220-000-000 | FIRE DEPARTMENT FEE'S | Revenues | 83,000.00 | 71,112.75 | 83,000.00 | 42,691.94 | 75,000.00 |
| 100-00-46221-000-000 | FIRE MISCELLANEOUS | Revenues | 4,000.00 | 15.00 | 4,000.00 | - | 500.00 |
| 100-00-46222-000-000 | DONATIONS-FIRE | Revenues | - | - | - | - | - |
| 100-00-46230-000-000 | AMBULANCE FEE'S | Revenues | - | 56,625.00 | - | 36,182.40 | 50,000.00 |
| 100-00-46231-000-000 | AMBULANCE USER FEES | Revenues | 290,000.00 | 311,928.73 | 245,000.00 | 210,909.82 | 280,000.00 |
| 100-00-46232-000-000 | AMBULANCE MISCELLANEOUS | Revenues | 5,000.00 | 280.00 | 5,000.00 | 357.28 | 5,000.00 |
| 100-00-46233-000-000 | DONATIONS-AMB | Revenues | - | - | - | 889.75 | - |
| 100-00-46310-000-000 | ST. MAINT & CONSTRUCTIONFEE | Revenues | 5,000.00 | 2,218.52 | 5,000.00 | 225.00 | 5,000.00 |
| 100-00-46315-000-000 | MOWING FEES | Revenues | 250.00 | 75.00 | 250.00 | 288.40 | 250.00 |
| 100-00-46322-000-000 | SIDEWALKS FEES | Revenues | - | - | - | - | - |
| 100-00-46420-000-000 | REFUSE & GARBAGE COLLECTION | Revenues | 203,060.00 | 207,845.75 | 203,060.00 | 173,044.07 | 215,500.00 |
| 100-00-46425-000-000 | STREETS MISC REV | Revenues | - | 4,175.50 | - | 3,927.61 | 4,000.00 |
| 100-00-46540-000-000 | CEMETERY LOT SALES | Revenues | 8,000.00 | 6,920.00 | 5,000.00 | 800.00 | 5,000.00 |
| 100-00-46541-000-000 | CEMETERY BURIAL FEES | Revenues | 6,000.00 | 9,450.00 | 9,000.00 | 6,625.00 | 9,000.00 |
| 100-00-46730-000-000 | TUG DONATION | Revenues | 1,000.00 | 1,102.00 | 1,000.00 | 1,649.00 | 1,000.00 |
| 100-00-46731-000-000 | TUG LUDINGTON ADMISSION FEES | Revenues | 8,000.00 | 8,132.45 | 8,000.00 | 9,320.89 | 8,000.00 |
| 100-00-46732-000-000 | TUG LUDINGTON MERCH SALE | Revenues | - | 448.34 | - | 319.00 | - |
| 100-00-46733-000-000 | RECREATION MISCELLANEOUS | Revenues | 500.00 | - | 500.00 | - | 500.00 |
| 100-00-46810-000-000 | TREE CHARGES | Revenues | - | - | - | - | - |
| 100-00-46850-000-000 | ECONOMIC DEVELOPMENT FEE | Revenues | 2,000.00 | 3,400.00 | 2,000.00 | 800.00 | - |
| 100-00-46851-000-000 | ECON DEV DONATIONS | Revenues | - | - | - | - | - |
| 100-00-48100-000-000 | INTEREST REVENUE | Revenues | 2,000.00 | 54,821.94 | 2,000.00 | 28,510.01 | 55,000.00 |
| 100-00-48110-000-000 | INTEREST INCOME | Revenues | 800.00 | - | 800.00 | - | - |
| 100-00-48130-000-000 | SPECIAL ASSESSMENT INTEREST | Revenues | - | - | - | 100.00 | - |
| 100-00-48221-000-000 | PARK RENTAL | Revenues | 505.00 | - | - | - | - |
| 100-00-48222-000-000 | PARK-DONATIONS | Revenues | 505.00 | 560.00 | - | 333.00 | - |
| 100-00-48300-000-000 | PROCEEDS OF SALE | Revenues | - | 3,955.00 | - | - | - |
| 100-00-48310-000-000 | SALES OF FIXED ASSETS | Revenues | - | 6,694.00 | - | 10,001.00 | - |
| 100-00-48410-000-000 | INSURANCE CLAIM RECOVERIES | Revenues | - | 31,945.75 | - | - | - |
| 100-00-48415-000-000 | INSURANCE REFUND/REIMBRUSABLE | Revenues | - | 7,493.00 | - | - | - |
| 100-00-48420-000-000 | INSURANCE DIVIDENDS | Revenues | 5,000.00 | 4,717.00 | 5,000.00 | 5,093.00 | 5,000.00 |
| 100-00-48421-000-000 | LIBRARY MISCELLANEOUS | Revenues | - | 257.49 | - | - | - |
| 100-00-48510-000-000 | LIBRARY CONTRIBUTIONS | Revenues | - | - | - | - | - |
| 100-00-48520-000-000 | TUG LUDINGTON CONTRIBUTIONS | Revenues | - | - | - | - | - |
| 100-00-49100-000-000 | PROCEEDS OF LT DEBT | Revenues | - | - | - | - | - |
| 100-00-49200-000-000 | TRANSFERS FROM OTHER FUNDS | Revenues | - | 144,557.00 | - | - | - |
| 100-00-49300-000-000 | FUND BALANCE APPLIED | Revenues | 20,000.00 | - | 20,000.00 | - | - |
| | **TOTAL GENERAL FUND REVENUES** | | **3,402,358.48** | **3,721,391.11** | **3,380,604.63** | **1,324,662.47** | **3,631,790.35** |
| | | | | | | | |
| **MARINA FUND** | | | | | | | |
| 203-00-43549-000-000 | STATE GRANTS - OTHER | Revenues | - | - | - | - | |
| 203-00-46118-000-000 | FUEL SALES | Revenues | 47,000.00 | 40,145.51 | 39,000.00 | 22,151.60 | 40,170.00 |
| 203-00-46371-000-000 | SEASONAL SLIP RENTALS | Revenues | 94,000.00 | 95,955.32 | 94,000.00 | 108,432.21 | 96,820.00 |
| 203-00-46372-000-000 | TRANSIENT SLIP RENTALS | Revenues | 23,000.00 | 23,928.27 | 23,000.00 | 26,416.18 | 23,000.00 |

| 2026 Revenue Budget | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| 203-00-46373-000-000 | DAILY LAUNCH FEES | Revenues | 30,000.00 | 29,799.26 | 30,000.00 | 26,419.24 | 30,000.00 |
| 203-00-46374-000-000 | SEASONAL LAUNCH FEES | Revenues | 9,200.00 | 10,263.10 | 9,200.00 | 10,087.37 | 9,476.00 |
| 203-00-46375-000-000 | MARINA MERCHANDISE SALES | Revenues | 7,900.00 | 9,443.55 | 8,231.60 | 5,005.30 | 8,231.60 |
| 203-00-46710-000-000 | DAILY CAMPGROUND FEES | Revenues | 10,600.00 | 8,843.01 | 8,800.00 | 5,330.05 | 2,000.00 |
| 203-00-46722-000-000 | SEASONAL CAMPGROUND FEES | Revenues | 23,500.00 | 35,555.78 | 27,000.00 | 40,794.79 | 55,777.44 |
| 203-00-46723-000-000 | SEASONAL STORAGE FEES | Revenues | 2,150.00 | 1,831.82 | 1,000.00 | 1,158.74 | 1,030.00 |
| 203-00-46725-000-000 | PUMP-OUT FEE | Revenues | 100.00 | 28.44 | 50.00 | 42.66 | 51.50 |
| 203-00-46726-000-000 | LATE FEES | Revenues | 800.00 | - | 500.00 | 34.15 | 500.00 |
| 203-00-48100-000-000 | INTEREST REVENUE | Revenues | 500.00 | 3,171.07 | 1,000.00 | 1,326.42 | |
| 203-00-48310-000-000 | SALES OF FIXED ASSETS | Revenues | - | 2,275.00 | - | - | - |
| 203-00-48320-000-000 | DONATIONS | Revenues | - | 0.05 | - | 2,050.00 | 1,000.00 |
| 203-00-48410-000-000 | INSURANCE CLAIM RECOVERIES | Revenues | - | 6,341.75 | - | - | - |
| 203-00-48900-000-000 | MISCELLANEOUS REVENUE | Revenues | 500.00 | 737.98 | - | 2,846.69 | - |
| 203-00-48920-000-000 | FISHING TOURNAMENT | Revenues | 250.00 | - | 250.00 | - | 250.00 |
| 203-00-49200-000-000 | TRANSFERS IN | Revenues | 74,822.00 | - | - | - | - |
| 203-00-49300-000-000 | CASH CARRYOVER | Revenues | - | - | - | - | - |
| | USE OF FUND BALANCE | Revenues | - | - | - | - | 35,556.49 |
| | **TOTAL MARINA FUND REVENUES** | | **324,322.00** | **268,319.91** | **242,031.60** | **252,095.40** | **303,863.03** |
| | | | | | | | |
| **LIGHTHOUSE FUND** | | | | | | | |
| 204-00-41100-000-000 | PROPERTY TAXES | Revenues | - | - | - | - | - |
| 204-00-46222-000-000 | DONATIONS-FIRE | Revenues | - | - | - | - | - |
| 204-00-48100-000-000 | INTEREST REVENUE | Revenues | - | (0.16) | - | (1.55) | - |
| 204-00-49200-000-000 | TRANSFERS IN | Revenues | - | - | - | - | - |
| 204-00-49220-000-000 | TRANSFER FROM SPEC REV FUND | Revenues | - | - | - | - | - |
| 204-00-49300-000-000 | CASH CARRYOVER | Revenues | - | - | - | - | - |
| | **TOTAL LIGHTHOUSE FUND REVENUES** | | **-** | **(0.16)** | **-** | **(1.55)** | **-** |
| | | | | | | | |
| **ARPA GRANT FUND** | | | | | | | |
| 206-00-43559-000-000 | ARPA GRANT FUNDS | Revenues | - | 82,829.00 | - | - | - |
| 206-00-48100-000-000 | INVESTMENT INTEREST | Revenues | - | 9,862.84 | - | 5,922.41 | - |
| 206-00-48110-000-000 | INTEREST INCOME | Revenues | - | 714.54 | - | - | - |
| 206-00-49200-000-000 | TRANSFERS IN | Revenues | - | 0.22 | - | - | - |
| | **TOTAL ARPA GRANT FUND REVENUES** | | **-** | **93,406.60** | **-** | **5,922.41** | **-** |
| | | | | | | | |
| **CIP LOAN FUND** | | | | | | | |
| 302-00-41100-000-000 | PROPERTY TAXES | Revenues | - | 44,600.00 | - | - | 90,850.00 |
| 302-00-48100-000-000 | INTEREST REVENUE | Revenues | - | (0.21) | - | (76.29) | - |
| 302-00-49100-000-000 | PROCEEDS OF LT DEBT | Revenues | - | - | - | - | - |
| 302-00-49120-000-000 | PREMIUM ON DEBT | Revenues | - | - | - | - | - |
| | **TOTAL CIP LOAN FUND REVENUES** | | **-** | **44,599.79** | **-** | **(76.29)** | **90,850.00** |
| | | | | | | | |
| **2014 G.O. TIF BOND FUND** | | | | | | | |
| 304-00-41120-000-000 | TAX INCREMENT | Revenues | - | 242,896.00 | - | - | - |
| 304-00-43600-000-000 | EXEMPT COMPUTER AID | Revenues | - | 9.09 | - | - | - |
| 304-00-48100-000-000 | INVESTMENT INTEREST | Revenues | - | (64.37) | - | 421.52 | - |

| 2026 Revenue Budget | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| 304-00-48110-000-000 | INTEREST INCOME | Revenues | - | 157.24 | - | 41.97 | - |
| 304-00-49220-000-000 | TRANSFER FROM SPEC REV FUND | Revenues | - | - | - | - | - |
| 304-00-49300-000-000 | CASH CARRYONVER | Revenues | - | - | - | - | - |
| | **TOTAL 2014 G.O. TIF BOND REVENUES** | | **-** | **242,997.96** | **-** | **463.49** | **-** |
| | | | | | | | |
| **USDA RD G.O. LOAN FUND** | | | | | | | |
| 305-00-41100-000-000 | PROPERTY TAXES | Revenues | - | - | - | - | - |
| 305-00-48100-000-000 | INTEREST REVENUE | Revenues | - | 0.27 | - | - | - |
| 305-00-49200-000-000 | TRANSFERS IN | Revenues | - | - | - | - | - |
| | **TOTAL USDA RD G.O. LOAN FUND FUND REVENUES** | | **-** | **0.27** | **-** | **-** | **-** |
| | | | | | | | |
| **2016 BANK OF LUXEMBURG LOAN FUND** | | | | | | | |
| 306-00-41100-000-000 | PROPERTY TAXES | Revenues | - | 40,860.00 | - | - | 41,444.51 |
| 306-00-48100-000-000 | INTEREST REVENUE | Revenues | - | (0.32) | - | - | - |
| 306-00-49200-000-000 | TRANSFERS IN | Revenues | - | - | - | - | - |
| | **TOTAL 2016 BANK OF LUXEMBURG LOAN FUND REVENUES** | | **-** | **40,859.68** | **-** | **-** | **41,444.51** |
| | | | | | | | |
| **BOL LOAN CITY - ROOF/LOADER/SCOTT ST FUND** | | | | | | | |
| 315-00-41100-000-000 | PROPERTY TAXES | Revenues | - | 47,342.00 | - | - | 47,341.25 |
| 315-00-48100-000-000 | INTEREST REVENUE | Revenues | - | 0.19 | - | 16.38 | - |
| 315-00-49100-000-000 | PROCEEDS OF LT DEBT | Revenues | - | - | - | - | - |
| 315-00-49200-000-000 | TRANSFERS IN | Revenues | - | - | - | - | - |
| **TOTAL BOL LOAN CITY - ROOF/LOADER/SCOTT ST FUND REVENUES** | | | **-** | **47,342.19** | **-** | **16.38** | **47,341.25** |
| | | | | | | | |
| **2021 REFINANCE 1.5M LOAN FUND** | | | | | | | |
| 316-00-41100-000-000 | PROPERTY TAXES | Revenues | - | 97,225.00 | - | - | 93,825.00 |
| 316-00-48100-000-000 | INTEREST REVENUE | Revenues | - | 0.02 | - | (101.94) | - |
| 316-00-49200-000-000 | TRANSFERS IN | Revenues | - | - | - | - | - |
| | **TOTAL 2021 REFINANCE 1.5M LOAN FUND REVENUES** | | **-** | **97,225.02** | **-** | **(101.94)** | **93,825.00** |
| | | | | | | | |
| **2021 REFINANCE 2.66M LOAN FUND** | | | | | | | |
| 317-00-41100-000-000 | PROPERTY TAXES | Revenues | - | 171,947.00 | - | - | 173,743.00 |
| 317-00-43500-000-000 | STATE GRANTS | Revenues | - | - | - | - | - |
| 317-00-48100-000-000 | INTEREST REVENUE | Revenues | - | 295.47 | - | (51.62) | - |
| 317-00-49200-000-000 | TRANSFERS IN | Revenues | - | - | - | - | - |
| | **TOTAL 2021 REFINANCE 1.5M LOAN FUND REVENUES** | | **-** | **172,242.47** | **-** | **(51.62)** | **173,743.00** |
| | | | | | | | |
| **2025 BOND ISSUE 3.535M LOAN FUND** | | | | | | | |
| 318-00-41100-000-000 | PROPERTY TAXES | Revenues | - | - | - | - | 228,615.83 |
| 318-00-48100-000-000 | INTEREST REVENUE | Revenues | - | - | - | - | - |
| 318-00-49200-000-000 | TRANSFERS IN | Revenues | - | - | - | - | - |
| | **TOTAL 2025 BOND ISSUE 3.535M LOAN FUND REVENUES** | | **-** | **-** | **-** | **-** | **228,615.83** |
| | | | | | | | |
| **CAPITAL PROJECTS RESERVE FUND** | | | | | | | |
| 401-00-43010-000-000 | EMS STATE FUNDING | Revenues | - | - | - | - | - |

# 2026 Revenue Budget

| | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| 401-00-43420-000-000 | 2% FIRE DUES | Revenues | - | 4,093.09 | - | - | - |
| 401-00-43421-000-000 | STATE AID - FIRE | Revenues | - | - | - | - | - |
| 401-00-43522-000-000 | EMS FUNDING ASSISTANCE | Revenues | - | - | - | - | - |
| 401-00-44100-000-000 | AMBULANCE-CITY | Revenues | - | 21,471.41 | - | - | - |
| 401-00-44200-000-000 | AMBULANCE - TOWN CONTRACTS | Revenues | - | 20,543.13 | - | 22,960.34 | - |
| 401-00-45100-000-000 | FIRE DEPT -CITY | Revenues | - | 28,410.90 | - | - | - |
| 401-00-45200-000-000 | FIRE DEPT-TOWNSHIPS | Revenues | - | 22,947.27 | - | 26,449.30 | - |
| 401-00-47140-000-000 | POLICE RESERVE | Revenues | 15,150.00 | - | - | - | - |
| 401-00-47150-000-000 | PUBLIC WORKS RESERVE | Revenues | - | - | - | - | - |
| 401-00-47160-000-000 | AMBULANCE BLG/EQ RESERVE | Revenues | - | - | - | - | - |
| 401-00-48100-000-000 | INVESTMENT INTEREST | Revenues | - | 73,574.51 | - | 61,324.72 | 75,000.00 |
| 401-00-48310-000-000 | SALES OF FIXED ASSETS | Revenues | - | - | - | - | - |
| 401-00-48500-000-000 | DONATIONS AND CONTRIBUTIONS | Revenues | - | - | - | - | - |
| 401-00-49141-000-000 | BANK LOANS | Revenues | (40,330.60) | - | - | 3,535,000.00 | - |
| 401-00-49150-000-000 | PREMIUM ON DEBT | Revenues | - | - | - | 56,617.30 | - |
| 401-00-49200-000-000 | TRANSFERS IN | Revenues | - | 25,000.00 | - | - | - |
| | **TOTAL CAPITAL PROJECTS RESERVE FUND REVENUES** | | **(25,180.60)** | **196,040.31** | **-** | **3,702,351.66** | **75,000.00** |
| | | | | | | | |
| **CAPITAL PROJECTS FUND** | | | | | | | |
| 402-00-41100-000-000 | PROPERTY TAXES | Revenues | - | - | - | - | - |
| 402-00-43549-000-000 | STATE GRANTS - OTHER | Revenues | - | - | - | - | - |
| 402-00-48110-000-000 | INTEREST INCOME | Revenues | - | 9,129.33 | - | 2,889.06 | - |
| 402-00-49140-000-000 | STATE TRUST FUND LOANS | Revenues | - | - | - | - | - |
| 402-00-49141-000-000 | BANK LOANS | Revenues | - | - | - | - | - |
| 402-00-49142-000-000 | COUNTY PAYMENT | Revenues | - | - | - | - | - |
| | **TOTAL CAPITAL PROJECTS FUND REVENUES** | | **-** | **9,129.33** | **-** | **2,889.06** | **-** |
| | | | | | | | |
| **CAPITAL PROJECTS - HARBOR IMPR FUND** | | | | | | | |
| 404-00-41100-000-000 | PROPERTY TAXES | Revenues | - | - | - | - | - |
| 404-00-43854-000-000 | STATE GRANTS - OTHER | Revenues | - | - | - | - | - |
| 404-00-48100-000-000 | INTEREST REVENUE | Revenues | - | - | - | (4.44) | - |
| 404-00-49220-000-000 | TRANSFER FROM SPEC REV FUND | Revenues | - | - | - | - | - |
| 404-00-49300-000-000 | CASH CARRYOVER | Revenues | - | - | - | - | - |
| | **TOTAL CAPITAL PROJECTS - HARBOR IMPR FUND REVENUES** | | **-** | **-** | **-** | **(4.44)** | **-** |
| | | | | | | | |
| **CDBG CLOSE OUT FUND** | | | | | | | |
| 407-00-43549-000-000 | STATE GRANTS - OTHER | Revenues | - | - | - | - | - |
| 407-00-43555-000-000 | CDBG CLOSE OUT FUNDS | Revenues | - | - | - | - | - |
| 407-00-48100-000-000 | INTEREST REVENUE | Revenues | - | 0.42 | - | (338.28) | - |
| 407-00-48310-000-000 | SALES OF FIXED ASSETS | Revenues | - | - | - | - | - |
| | **TOTAL CDBG CLOSE OUT FUND REVENUES** | | **-** | **0.42** | **-** | **(338.28)** | **-** |
| | | | | | | | |
| **CAPITAL PROJECTS TID #3 FUND** | | | | | | | |
| 408-00-41101-000-000 | PERSONAL PROPERTY TAX AID | Revenues | - | - | - | 2,322.75 | - |
| 408-00-41110-000-000 | GENERAL PROPERTY TAXES | Revenues | - | 38,862.00 | - | - | - |
| 408-00-48100-000-000 | INTEREST REVENUE | Revenues | - | (0.45) | - | (97.25) | - |

| 2026 Revenue Budget | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| | **TOTAL CAPITAL PROJECTS TID #3 FUND REVENUES** | | **-** | **38,861.55** | **-** | **2,225.50** | **-** |
| | | | | | | | |
| **CAPITAL PROJECTS - SCOTT ST. FUND** | | | | | | | |
| 409-00-43549-000-000 | STATE GRANTS - OTHER | Revenues | - | - | - | - | - |
| 409-00-48100-000-000 | INTEREST REVENUE | Revenues | - | (0.40) | - | 1.17 | - |
| 409-00-49141-000-000 | BANK LOANS | Revenues | - | - | - | - | - |
| | **TOTAL CAPITAL PROJECTS - SCOTT ST. FUND REVENUES** | | **-** | **(0.40)** | **-** | **1.17** | **-** |
| | | | | | | | |
| **CAPITAL PROJECTS FUND** | | | | | | | |
| 411-00-43549-000-000 | STATE GRANTS - OTHER | Revenues | - | - | - | - | - |
| 411-00-49141-000-000 | BANK LOANS | Revenues | - | - | - | - | - |
| | **TOTAL CAPITAL PROJECTS FUND REVENUES** | | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | |
| **CAPITAL PROJECTS TUG FUND** | | | | | | | |
| 412-00-43549-000-000 | STATE GRANTS - OTHER | Revenues | - | - | - | - | - |
| 412-00-48100-000-000 | INTEREST REVENUE | Revenues | - | 0.44 | - | (431.02) | - |
| 412-00-49141-000-000 | BANK LOANS | Revenues | - | - | - | - | - |
| 412-00-49200-000-000 | TRANSFER IN | Revenues | - | - | - | - | - |
| | **TOTAL CAPITAL PROJECTS TUG FUND REVENUES** | | **-** | **0.44** | **-** | **(431.02)** | **-** |
| | | | | | | | |
| **WATER FUND** | | | | | | | |
| 610-00-46116-000-000 | UNDISTRIBUTED RECEIPTS | Revenues | - | - | - | - | - |
| 610-00-46411-000-465 | OTHER WATER REVENUE | Revenues | 1,000.00 | 5,221.65 | 1,000.00 | 2,871.33 | 6,000.00 |
| 610-00-46451-000-461 | METERED RESIDENTIAL | Revenues | 320,615.00 | 335,646.35 | 320,615.40 | 275,858.34 | 335,000.00 |
| 610-00-46452-000-461 | METERED COMMERCIAL | Revenues | 83,168.00 | 82,483.53 | 82,000.00 | 68,579.33 | 85,000.00 |
| 610-00-46453-000-461 | METERED INDUSTRIAL | Revenues | 20,978.00 | 18,582.72 | 18,000.00 | 15,667.56 | 20,000.00 |
| 610-00-46454-000-462 | PRIVATE FIRE PROTECTION | Revenues | 13,500.00 | 13,488.00 | 13,500.00 | 11,240.00 | 13,500.00 |
| 610-00-46455-000-463 | PUBLIC FIRE PROTECTION | Revenues | 256,776.00 | 256,846.44 | 256,776.00 | 214,697.78 | 256,776.00 |
| 610-00-46456-000-464 | PUBLIC AUTHORITY | Revenues | 23,411.00 | 23,233.51 | 23,000.00 | 19,559.71 | 23,500.00 |
| 610-00-46457-000-470 | FORFEITED DISCOUNTS | Revenues | 1,000.00 | 2,028.63 | 1,400.00 | 1,401.14 | 1,500.00 |
| 610-00-46458-000-461 | MULTI FAMILY | Revenues | 26,266.00 | 24,237.70 | 26,000.00 | 22,276.43 | 25,000.00 |
| 610-00-48110-000-419 | INVESTMENT INTEREST | Revenues | 15,000.00 | 29,453.93 | 23,000.00 | 17,401.44 | 23,000.00 |
| 610-00-48110-000-420 | INTEREST INCOME | Revenues | 2,000.00 | 18,684.44 | 10,000.00 | 15,691.54 | 19,000.00 |
| 610-00-48150-000-419 | SPECIAL ASSESSMENT INTEREST | Revenues | - | - | - | - | - |
| 610-00-48210-000-418 | OTHER NON-OP INCOME-AID CONSTR | Revenues | 15,000.00 | 5,500.00 | 10,000.00 | 1,827.84 | 5,000.00 |
| 610-00-48310-000-421 | SPECIAL ASSESSMENTS | Revenues | 300.00 | - | 300.00 | - | - |
| 610-00-48920-000-425 | MISCELLANEOUS AMORTIZATION | Revenues | 250.00 | 8,181.00 | 250.00 | - | - |
| 610-00-49100-000-421 | INSURANCE CLAIM RECOVERIES | Revenues | - | - | - | - | - |
| 610-00-49200-000-421 | TRANSFERS IN | Revenues | - | 0.09 | - | - | - |
| 610-00-49602-000-421 | CAPITAL PAID IN MY MUNI | Revenues | 200,000.00 | - | - | - | - |
| | **TOTAL WATER FUND REVENUES** | | **979,264.00** | **823,587.99** | **785,841.40** | **667,072.44** | **813,276.00** |
| | | | | | | | |
| **SEWER FUND** | | | | | | | |
| 620-00-46411-000-622 | MEASURED SERVICE RESIDENTIAL | Revenues | 549,777.00 | 606,743.38 | 550,000.00 | 496,319.12 | 600,000.00 |
| 620-00-46412-000-622 | MEASURED SERVICE COMMERCIAL | Revenues | 153,088.00 | 157,860.43 | 150,000.00 | 128,211.34 | 150,000.00 |
| 620-00-46413-000-622 | MEASURED SERVICE INDUSTRIAL | Revenues | 9,939.00 | 10,357.20 | 8,400.00 | 121,797.86 | 40,000.00 |

# 2026 Revenue Budget

| | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| 620-00-46414-000-622 | MEASURED SERVICE PUBLIC AUTH | Revenues | 44,074.00 | 40,870.37 | 42,000.00 | 32,997.50 | 42,000.00 |
| 620-00-46415-000-470 | FORFEITED DISCOUNTS | Revenues | 2,000.00 | 2,578.65 | 2,000.00 | 1,665.66 | 2,000.00 |
| 620-00-46415-000-635 | MISCELLANEOUS OPERATING REVENU | Revenues | - | 12,779.00 | - | 260.80 | - |
| 620-00-46416-000-637 | OTHER SEWER REVENUE | Revenues | 35,000.00 | 37,542.54 | 35,000.00 | 31,330.53 | 40,000.00 |
| 620-00-46417-000-622 | MULTIFAMILY | Revenues | 56,289.00 | 60,992.03 | 54,000.00 | 51,885.15 | 60,000.00 |
| 620-00-48110-000-419 | INVESTMENT INTEREST | Revenues | 1,000.00 | 6,971.66 | 5,000.00 | - | - |
| 620-00-48110-000-420 | INTEREST INCOME | Revenues | 4,000.00 | 8,531.20 | 5,000.00 | 17,453.47 | 20,000.00 |
| 620-00-48150-000-420 | BUILD AMERICA BOND INTEREST CR | Revenues | - | - | - | - | - |
| 620-00-48200-000-419 | SPECIAL ASSESSMENT INTEREST | Revenues | - | - | - | - | - |
| 620-00-48310-000-000 | SALES OF FIXED ASSETS | Revenues | 200.00 | 10,375.00 | - | - | - |
| 620-00-48310-000-421 | SPECIAL ASSESSMENTS | Revenues | 2,842.00 | - | 2,500.00 | - | - |
| 620-00-48410-000-421 | INSURANCE CLAIM RECOVERIES | Revenues | - | - | - | - | - |
| 620-00-49200-000-421 | TRANSFERS IN | Revenues | - | (0.18) | - | - | 78,765.05 |
| 620-00-49602-000-421 | CAPITAL PAID IN MY MUNI | Revenues | - | - | - | - | - |
| 620-00-49650-000-421 | CAPITAL CONTRIBUTIONS | Revenues | - | - | - | - | - |
| | **TOTAL SEWER FUND REVENUES** | | **858,209.00** | **955,601.28** | **853,900.00** | **881,921.43** | **1,032,765.05** |
| | | | | | | | |
| | **GRAND TOTAL REVENUE BUDGET** | | **5,538,972.88** | **6,751,605.76** | **5,262,377.63** | **6,838,616.27** | **6,532,514.02** |

| 2026 Expenditure Budget | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | | |
| **General Government** | | | | | | | |
| 100-00-51110-120-000 | COUNCIL PT WAGES | Expenses | 19,212.00 | 17,540.10 | 19,212.00 | 14,117.00 | 19,212.00 |
| 100-00-51110-130-000 | SOCIAL SEC/MEDICARE | Expenses | 1,469.00 | 1,329.99 | 1,469.72 | 899.11 | 1,469.72 |
| 100-00-51110-140-000 | COUNCIL PER DIEM | Expenses | 500.00 | 500.00 | 500.00 | - | 500.00 |
| 100-00-51110-215-000 | COUNCIL SOFTWARE SUPPORT | Expenses | - | - | - | - | - |
| 100-00-51110-223-000 | COUNCIL PHONE | Expenses | 1,200.00 | 1,427.29 | 1,200.00 | 327.65 | 1,200.00 |
| 100-00-51110-310-000 | COUNCIL OFFICE SUPPLIES | Expenses | - | 37.50 | 25.00 | - | - |
| 100-00-51110-316-000 | COUNCIL PRINT & PUBLISH | Expenses | - | 1,662.75 | - | - | - |
| 100-00-51110-320-000 | COUNCIL BOOK/PUB/SUBSC | Expenses | - | - | - | - | - |
| 100-00-51110-321-000 | COUNCIL DUES | Expenses | 1,042.00 | - | 1,042.00 | - | - |
| 100-00-51110-330-000 | COUNCIL MILEAGE & MEALS | Expenses | 350.00 | - | 350.00 | - | 350.00 |
| 100-00-51110-331-000 | COUNCIL LODGING EXPENSE | Expenses | 350.00 | - | 350.00 | - | 350.00 |
| 100-00-51110-335-000 | COUNCIL CONF/SCHOOL/TRAIN | Expenses | 350.00 | 95.00 | 350.00 | - | 350.00 |
| 100-00-51110-390-000 | COUNCIL MISC EXP | Expenses | 200.00 | 71.76 | 200.00 | 160.33 | 200.00 |
| 100-00-51300-210-000 | ATTORNEY LEGAL | Expenses | 40,000.00 | 37,950.72 | 30,000.00 | 37,022.34 | 40,000.00 |
| 100-00-51300-295-000 | ATTORNEY ORDINANCE CODIF. | Expenses | 3,000.00 | 2,510.00 | 3,000.00 | 2,898.00 | 4,000.00 |
| 100-00-51300-323-000 | ATTORNEY RECORDING FEES | Expenses | 250.00 | 60.00 | 250.00 | - | 120.00 |
| 100-00-51300-390-000 | ATTORNEY MISC EXP | Expenses | - | - | - | - | - |
| 100-00-51310-111-000 | ADMINISTRATOR FT WAGES | Expenses | 47,263.00 | 45,664.46 | 51,926.39 | 55,530.00 | - |
| 100-00-51410-110-000 | CLERK TREAS FT WAGES | Expenses | 25,232.00 | 21,239.97 | 5,600.00 | 5,569.12 | 31,500.00 |
| 100-00-51410-120-000 | DEPUTY CT FT WAGES | Expenses | 17,875.00 | 30,758.39 | 22,131.20 | 9,477.56 | - |
| 100-00-51410-123-000 | ADMIN/CT PT WAGES | Expenses | 16,660.00 | 11,458.84 | 6,000.00 | 2,245.91 | - |
| 100-00-51410-125-000 | ADMIN/CT OT WAGES | Expenses | 3,000.00 | 532.63 | 1,000.00 | 1,080.15 | - |
| 100-00-51410-128-000 | ADMIN/CT ACCRUED PAYROLL | Expenses | - | 10,132.00 | - | (10,132.00) | - |
| 100-00-51410-130-000 | ADMIN/CT SOCIAL SEC/MEDICARE | Expenses | 8,417.00 | 8,196.78 | 6,800.00 | 5,668.67 | 2,409.75 |
| 100-00-51410-131-000 | ADMIN/CT RETIREMENT | Expenses | 7,476.00 | 7,220.46 | 6,100.00 | 3,692.42 | 2,268.00 |
| 100-00-51410-132-000 | ADMIN/CT HEALTH INSURANCE | Expenses | 27,921.00 | 29,086.34 | 30,000.00 | 6,669.07 | 11,747.53 |
| 100-00-51410-133-000 | ADMIN/CT LIFE INSURANCE | Expenses | 1,800.00 | 762.24 | 1,000.00 | 124.17 | 600.00 |
| 100-00-51410-134-000 | ADMIN/CT HEALTH SAVINGS EXP | Expenses | 600.00 | 578.28 | 700.00 | 396.83 | 800.00 |
| 100-00-51410-215-000 | ADMIN/CT SOFTWARE SUPPORT | Expenses | 4,200.00 | 4,377.62 | 4,452.00 | 10,088.48 | 12,000.00 |
| 100-00-51410-223-000 | ADMIN/CT PHONE | Expenses | 3,000.00 | 3,682.21 | 3,600.00 | 1,207.10 | 2,500.00 |
| 100-00-51410-290-000 | ADMIN/CT CONTRACTUAL SERVICES | Expenses | 1,100.00 | 14,907.36 | 1,000.00 | - | 2,000.00 |
| 100-00-51410-291-000 | ADMIN/CT CLERK/TREAS CONTRACT | Expenses | - | - | 22,200.00 | 34,718.51 | 53,721.00 |
| 100-00-51410-292-000 | ADMIN/CT MEDICAL/TESTING FEES | Expenses | 250.00 | 128.00 | 250.00 | - | - |
| 100-00-51410-293-000 | ADMIN/CT ACCTG SERV CONTRACT | Expenses | - | - | - | 10,396.78 | - |
| 100-00-51410-310-000 | ADMIN/CT OFFICE SUPPLIES | Expenses | 2,200.00 | 944.25 | 2,000.00 | 5,317.13 | 4,000.00 |
| 100-00-51410-311-000 | ADMIN/CT OPERATING EXP | Expenses | 500.00 | 357.28 | 500.00 | 130.44 | 500.00 |
| 100-00-51410-315-000 | ADMIN/CT POSTAGE | Expenses | 1,000.00 | 1,717.13 | 1,000.00 | 686.42 | 1,000.00 |
| 100-00-51410-316-000 | ADMIN/CT PRINT & PUBLISH | Expenses | 1,000.00 | 1,137.40 | 1,000.00 | 1,310.08 | 1,000.00 |
| 100-00-51410-320-000 | ADMIN/CT BOOK/SUBSC | Expenses | 1,000.00 | - | 1,000.00 | 506.14 | - |
| 100-00-51410-321-000 | ADMIN/CT DUES | Expenses | 1,000.00 | 1,786.93 | 2,000.00 | 2,135.69 | 2,200.00 |
| 100-00-51410-324-000 | ADMIN/CT LICENSES/PERMITS | Expenses | 500.00 | - | 250.00 | - | - |
| 100-00-51410-330-000 | ADMIN/CT MILEAGE & MEALS | Expenses | 750.00 | 77.76 | 500.00 | - | 500.00 |
| 100-00-51410-331-000 | ADMIN/CT LODGING EXPENSE | Expenses | 1,500.00 | - | 1,000.00 | - | 1,000.00 |
| 100-00-51410-335-000 | ADMIN/CT CONF/SCHOOL/TRAIN | Expenses | 1,500.00 | 125.86 | 1,250.00 | 675.00 | 1,250.00 |
| 100-00-51410-361-000 | ADMIN/CT EQUIP MAINT | Expenses | 700.00 | 245.99 | 700.00 | 166.38 | 500.00 |

| 2026 Expenditure Budget | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| 100-00-51410-390-000 | ADMIN/CT MISC EXP | Expenses | 200.00 | 1,502.27 | 200.00 | 1,608.00 | 1,000.00 |
| 100-00-51410-391-000 | ADMIN/CT OFFICE EQUIPMENT | Expenses | 2,500.00 | 260.08 | 2,500.00 | 883.33 | 2,000.00 |
| 100-00-51410-510-000 | ADMIN/CT PROP/LIABILITY INS | Expenses | - | - | - | - | - |
| 100-00-51410-800-000 | ADMIN/CT CAPITAL OUTLAY | Expenses | - | - | - | - | - |
| 100-00-51410-831-000 | ADMIN/CT TRANSFER OUT | Expenses | - | - | - | - | - |
| 100-00-51440-127-000 | ELECTIONS TEMP HELP | Expenses | 4,500.00 | 3,191.18 | 2,000.00 | 1,881.13 | 5,000.00 |
| 100-00-51440-215-000 | ELECTIONS-SOFTWARE SUPPORT | Expenses | 300.00 | - | 300.00 | 683.32 | 1,000.00 |
| 100-00-51440-296-000 | ELECTIONS GRANT EXPENSE | Expenses | - | - | - | - | - |
| 100-00-51440-310-000 | ELECTIONS OFFICE SUPPLIES | Expenses | 4,000.00 | 2,076.32 | 1,200.00 | 1,066.52 | 2,500.00 |
| 100-00-51440-316-000 | ELECTIONS PRINT & PUBLISH | Expenses | 2,800.00 | 744.89 | 500.00 | 480.26 | 1,200.00 |
| 100-00-51440-390-000 | ELECTIONS MISC EXP | Expenses | 2,800.00 | 991.15 | 1,300.00 | 1,240.15 | 2,000.00 |
| 100-00-51510-211-000 | AUDIT SERVICES | Expenses | 45,000.00 | 69,445.00 | 55,000.00 | 56,446.76 | 55,000.00 |
| 100-00-51530-000-000 | PROP ASSMT | Expenses | 28,200.00 | 30,000.00 | 28,200.00 | 25,000.00 | 28,200.00 |
| 100-00-51530-320-000 | PROP ASSMT BOOK/PUB/SUBSC | Expenses | - | - | - | - | - |
| 100-00-51530-800-000 | PROP ASSMT CAPITAL OUTLAY | Expenses | 250.00 | - | 250.00 | - | - |
| 100-00-51610-220-000 | MUNI BLDGS UTILITIES | Expenses | 12,300.00 | 13,565.48 | 12,300.00 | 9,418.80 | 12,000.00 |
| 100-00-51610-240-000 | MUNI BLDGS REP & MAINT CONT | Expenses | 3,200.00 | 200.00 | 3,200.00 | 120.00 | 2,500.00 |
| 100-00-51610-291-000 | MUNI BLDGS CLEANING SERVICES | Expenses | 1,600.00 | 1,175.77 | 1,600.00 | 4,676.61 | 3,000.00 |
| 100-00-51610-310-000 | MUNI BLDGS OFFICE SUPPLIES | Expenses | - | 133.87 | - | - | - |
| 100-00-51610-325-000 | MUNI BLDGS DONATIONS | Expenses | 150.00 | - | - | - | - |
| 100-00-51610-361-000 | MUNI BLDGS EQUIP MAINT | Expenses | 500.00 | 161.15 | 200.00 | 53.13 | 200.00 |
| 100-00-51610-363-000 | MUNI BLDGS BLDG MAINT | Expenses | 100.00 | 210.00 | 500.00 | 2,563.59 | 500.00 |
| 100-00-51610-390-000 | MUNI BLDGS MISC EXP | Expenses | - | 177.00 | 200.00 | 54.98 | 200.00 |
| 100-00-51610-510-000 | MUNI BLDGS PROP/LIABILITY INS | Expenses | - | - | - | 19,751.00 | - |
| 100-00-51610-800-000 | MUNI BLDGS CAPITAL OUTLAY | Expenses | - | - | - | - | - |
| 100-00-51610-831-000 | MUNI BLDGS TRANSFER OUT | Expenses | - | - | - | - | - |
| 100-00-51910-155-000 | PLAN/ZONE/INSP WORKMAN'S COM | Expenses | - | - | - | - | - |
| 100-00-51910-215-000 | SOFTWARE SUPPORT | Expenses | - | - | - | - | - |
| 100-00-51910-223-000 | PHONE | Expenses | 500.00 | 374.17 | 500.00 | 280.00 | 500.00 |
| 100-00-51910-290-000 | CONTRACT SERV | Expenses | 10,000.00 | 32,716.61 | 10,000.00 | 32,048.91 | 10,000.00 |
| 100-00-51910-291-000 | IT/PHONE SERVICES - CONTRACTED | Expenses | - | - | - | 5,572.05 | 10,000.00 |
| 100-00-51910-294-000 | ENGINEERING | Expenses | 15,000.00 | 14,700.00 | 17,000.00 | 22,430.00 | 20,000.00 |
| 100-00-51910-316-000 | PRINT & PUBLISH | Expenses | 1,200.00 | 568.92 | 1,000.00 | 247.31 | 1,000.00 |
| 100-00-51910-320-000 | BOOK/PUB/SUBSC | Expenses | 500.00 | 39.26 | 500.00 | - | - |
| 100-00-51910-324-000 | LICENSES/PERMITS | Expenses | 250.00 | 10.00 | 250.00 | - | - |
| 100-00-51910-390-000 | MISC EXP | Expenses | 500.00 | - | 500.00 | 237.42 | 500.00 |
| 100-00-51910-520-000 | LIABILITY & PROPERTY INS | Expenses | 45,000.00 | 17,358.91 | 29,000.00 | 28,983.00 | 30,000.00 |
| 100-00-51910-521-000 | INSURANCE - VEHICLE | Expenses | - | 9,966.50 | 8,000.00 | 2,591.00 | 7,000.00 |
| 100-00-51910-522-000 | WORKERS COMP INS | Expenses | 48,409.00 | 26,770.90 | 17,500.00 | 12,899.28 | 15,000.00 |
| 100-00-51910-523-000 | INSURANCE BOND | Expenses | 100.00 | - | 100.00 | - | - |
| 100-00-51910-800-000 | CAPITAL OUTLAY | Expenses | - | - | - | - | - |
| 100-00-51920-000-000 | LIAB & WORKMANS COMP INS | Expenses | - | - | - | - | - |
| | **TOTAL GENERAL GOVERNMENT EXPENSES** | | **474,226.00** | **484,642.72** | **425,708.31** | **434,301.03** | **409,548.00** |
| | | | | | | | |
| **Police** | | | | | | | |
| 100-00-52110-110-000 | PD CHIEF SALARY | Expenses | 87,069.00 | 87,142.10 | 91,428.93 | 76,527.35 | 93,748.85 |
| 100-00-52110-115-000 | PD DEPUTY CHIEF WAGES | Expenses | - | 33,230.18 | 81,116.25 | 65,514.26 | 78,243.75 |

| 2026 Expenditure Budget | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| 100-00-52110-120-000 | PD FT WAGES | Expenses | 382,254.00 | 263,525.59 | 267,894.29 | 227,279.59 | 286,488.65 |
| 100-00-52110-121-000 | PD PT WAGES | Expenses | 25,000.00 | 25,740.00 | 25,451.00 | 9,315.50 | 25,451.00 |
| 100-00-52110-122-000 | PD ADMINISTRATIVE ASSIST | Expenses | 12,480.00 | 10,941.20 | 17,472.00 | 13,717.62 | 22,495.20 |
| 100-00-52110-125-000 | PD OT WAGES | Expenses | 45,000.00 | 40,795.76 | 45,000.00 | 38,770.26 | 55,000.00 |
| 100-00-52110-127-000 | PD TEMP HELP | Expenses | 15,000.00 | 15,206.00 | 15,280.00 | 9,760.00 | 14,584.80 |
| 100-00-52110-128-000 | PD ACCRUED PAYROLL | Expenses | - | - | - | - | - |
| 100-00-52110-130-000 | PD SOCIAL SEC/MEDICARE | Expenses | 42,978.00 | 35,226.42 | 41,525.33 | 32,567.74 | 44,064.94 |
| 100-00-52110-131-000 | PD RETIREMENT | Expenses | 80,338.00 | 61,252.97 | 81,150.81 | 62,208.25 | 77,614.88 |
| 100-00-52110-132-000 | PD HEALTH INSURANCE | Expenses | 130,684.00 | 89,969.49 | 129,563.88 | 99,157.01 | 134,623.92 |
| 100-00-52110-132-100 | PD HEALTH & WELLNES | Expenses | 1,000.00 | 1,062.35 | 1,000.00 | - | 1,100.00 |
| 100-00-52110-133-000 | PD LIFE INSURANCE | Expenses | 3,400.00 | 1,356.76 | 3,400.00 | 968.44 | 2,500.00 |
| 100-00-52110-145-000 | PD CLOTHING ALLOWANCE | Expenses | 4,600.00 | 4,531.13 | 4,600.00 | 1,651.86 | 4,600.00 |
| 100-00-52110-210-000 | PD - LEGAL SERV | Expenses | 11,000.00 | 5,535.53 | 25,741.71 | 7,185.00 | 25,741.71 |
| 100-00-52110-215-000 | PD SOFTWARE SUPPORT | Expenses | 1,800.00 | - | 2,300.00 | 1,790.00 | 2,800.00 |
| 100-00-52110-220-000 | PD UTILITIES | Expenses | - | (2,533.00) | | | - |
| 100-00-52110-223-000 | PD PHONE | Expenses | 5,200.00 | 5,592.14 | 5,600.00 | 3,439.29 | 6,528.08 |
| 100-00-52110-290-000 | PD CONTRACT SERV | Expenses | 1,200.00 | 1,278.13 | 1,650.00 | 1,159.24 | 4,500.00 |
| 100-00-52110-291-000 | PD CLEANING SERVICES | Expenses | 1,300.00 | 1,175.79 | 1,300.00 | 1,046.54 | 300.00 |
| 100-00-52110-292-000 | PD MEDICAL/TESTING FEES | Expenses | 1,500.00 | 827.10 | 1,000.00 | - | 1,500.00 |
| 100-00-52110-296-000 | PD GRANT EXPENSE | Expenses | - | 1,999.73 | - | - | - |
| 100-00-52110-297-000 | PD INVESTIGATIVE SERV | Expenses | 12,000.00 | 10,902.64 | 14,000.00 | 10,974.60 | 12,000.00 |
| 100-00-52110-310-000 | PD OFFICE SUPPLIES | Expenses | 700.00 | 650.92 | 800.00 | 409.62 | 800.00 |
| 100-00-52110-315-000 | PD POSTAGE | Expenses | 400.00 | 142.38 | 300.00 | 270.14 | 300.00 |
| 100-00-52110-316-000 | PD PRINT & PUBLISH | Expenses | - | - | - | - | - |
| 100-00-52110-320-000 | PD BOOKS/PUBLICAT/SUBSCRIPTS | Expenses | - | - | - | - | - |
| 100-00-52110-321-000 | PD DUES | Expenses | 500.00 | 574.00 | 900.00 | 574.00 | 1,042.00 |
| 100-00-52110-324-000 | PD LICENSES/PERMITS | Expenses | - | - | - | - | - |
| 100-00-52110-325-000 | PD HISTORY EXP | Expenses | - | - | - | - | - |
| 100-00-52110-330-000 | PD MILEAGE & MEALS | Expenses | 200.00 | 122.06 | 200.00 | 235.17 | 200.00 |
| 100-00-52110-331-000 | PD LODGING EXPENSE | Expenses | 1,000.00 | - | 500.00 | 412.00 | 1,000.00 |
| 100-00-52110-335-000 | PD CONF/SCHOOL/TRAIN | Expenses | 2,000.00 | 2,116.60 | 2,000.00 | 925.00 | 2,000.00 |
| 100-00-52110-340-000 | PD OPER SUPPLIES | Expenses | 2,500.00 | 2,069.18 | 2,500.00 | 618.67 | 2,500.00 |
| 100-00-52110-361-000 | PD EQUIP MAINT | Expenses | 3,000.00 | 3,103.45 | 3,000.00 | 389.48 | 3,000.00 |
| 100-00-52110-362-000 | PD VEHICLE MAINT | Expenses | 6,000.00 | 3,539.89 | 4,000.00 | 1,809.76 | 4,000.00 |
| 100-00-52110-363-000 | PD BLDG MAINT | Expenses | 1,000.00 | 571.31 | 1,000.00 | 1,378.09 | 1,000.00 |
| 100-00-52110-371-000 | PD GAS & OIL | Expenses | 15,600.00 | 9,768.54 | 12,600.00 | 6,156.65 | 9,000.00 |
| 100-00-52110-390-000 | PD MISC EXP | Expenses | 200.00 | - | 200.00 | - | 200.00 |
| 100-00-52110-510-000 | PD INSURANCE DEDUCTIBLE | Expenses | 500.00 | - | 500.00 | - | 500.00 |
| 100-00-52110-520-000 | PD WORKMAN'S COM | Expenses | - | - | - | - | - |
| 100-00-52110-800-000 | PD CAPITAL OUTLAY | Expenses | 55,330.60 | 54,437.46 | 5,000.00 | 2,672.47 | 5,000.00 |
| 100-00-52110-830-000 | PD CI RES - TRANSFER OUT | Expenses | 25,000.00 | - | 25,000.00 | - | 25,000.00 |
| 100-00-52110-831-000 | PD TRANSFER OUT | Expenses | - | - | - | - | - |
| 100-00-52111-110-000 | POLICE K9 FT WAGES | Expenses | - | - | - | - | - |
| 100-00-52111-130-000 | POLICE K9 SOCIAL SEC/MEDICARE | Expenses | - | - | - | - | - |
| 100-00-52111-131-000 | POLICE K9 RETIREMENT | Expenses | - | - | - | - | - |
| 100-00-52111-132-000 | POLICE K9 HEALTH INS | Expenses | - | - | - | - | - |
| 100-00-52111-133-000 | POLICE K9 LIFE | Expenses | - | - | - | - | - |

| 2026 Expenditure Budget | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| 100-00-52111-298-000 | POLICE K9 K 9 EXPENSE | Expenses | - | 1,380.00 | - | - | - |
| 100-00-52111-520-000 | POLICE K9 WORKMAN'S COM | Expenses | - | - | - | - | - |
| | **TOTAL POLICE EXPENSES** | | **977,733.60** | **773,233.80** | **914,974.20** | **678,883.60** | **949,427.78** |
| | | | | | | | |
| **Fire** | | | | | | | |
| 100-00-52210-120-000 | FIRE DEPT PT WAGES | Expenses | 60,000.00 | 43,417.03 | 60,000.00 | 32,402.01 | 60,000.00 |
| 100-00-52210-130-000 | FIRE DEPT SOCIAL SEC/MEDICARE | Expenses | 4,590.00 | 3,321.57 | 4,590.00 | 2,479.76 | 4,500.00 |
| 100-00-52210-131-000 | FIRE DEPT RETIREMENT | Expenses | 1,300.00 | 638.27 | 600.00 | 286.30 | 600.00 |
| 100-00-52210-132-000 | FIRE DEPT HEALTH/LIFE CONTRIB | Expenses | - | - | - | 34.00 | - |
| 100-00-52210-145-000 | FIRE DEPT CLOTHING ALLOWANCE | Expenses | 650.00 | 515.73 | 650.00 | 542.94 | 600.00 |
| 100-00-52210-215-000 | FIRE DEPT SOFTWARE SUPPORT | Expenses | 1,000.00 | - | 1,200.00 | - | 1,200.00 |
| 100-00-52210-220-000 | FIRE DEPT UTILITIES | Expenses | 15,000.00 | 12,953.52 | 15,000.00 | 7,498.87 | 14,000.00 |
| 100-00-52210-221-000 | FIRE DEPT HYDRANT RENTAL | Expenses | 15,524.00 | - | - | - | - |
| 100-00-52210-223-000 | FIRE DEPT PHONE | Expenses | 4,400.00 | 1,676.53 | 2,700.00 | 1,142.62 | 2,000.00 |
| 100-00-52210-290-000 | FIRE DEPT CONTRACT SERV | Expenses | 250.00 | (0.10) | - | - | - |
| 100-00-52210-292-000 | FIRE DEPT MEDICAL/TESTING FEES | Expenses | 4,340.00 | 1,413.50 | 4,000.00 | 619.00 | 4,000.00 |
| 100-00-52210-310-000 | FIRE DEPT OFFICE SUPPLIES | Expenses | 400.00 | 265.48 | 400.00 | 75.00 | 400.00 |
| 100-00-52210-315-000 | FIRE DEPT POSTAGE | Expenses | 250.00 | - | 250.00 | - | 250.00 |
| 100-00-52210-316-000 | FIRE DEPT PRINT & PUBLISH | Expenses | 250.00 | - | 250.00 | - | 250.00 |
| 100-00-52210-320-000 | FIRE DEPT BOOK/PUB/SUBSC | Expenses | 1,500.00 | 968.58 | 500.00 | 319.90 | 1,500.00 |
| 100-00-52210-321-000 | FIRE DEPT DUES | Expenses | 800.00 | 775.00 | 600.00 | 1,487.00 | 1,500.00 |
| 100-00-52210-325-000 | FIRE DEPT DONATIONS | Expenses | - | - | - | - | - |
| 100-00-52210-330-000 | FIRE DEPT MILEAGE & MEALS | Expenses | - | - | - | - | 100.00 |
| 100-00-52210-331-000 | FIRE DEPT LODGING EXPENSE | Expenses | 500.00 | - | 500.00 | - | 500.00 |
| 100-00-52210-335-000 | FIRE DEPT CONF/SCHOOL/TRAIN | Expenses | 10,000.00 | 310.70 | 10,000.00 | 549.45 | 10,000.00 |
| 100-00-52210-340-000 | FIRE DEPT OPER SUPPLIES | Expenses | 4,000.00 | 2,111.20 | 4,000.00 | 2,186.77 | 4,000.00 |
| 100-00-52210-361-000 | FIRE DEPT EQUIP MAINT | Expenses | 8,000.00 | 8,073.89 | 10,000.00 | 5,339.94 | 12,000.00 |
| 100-00-52210-362-000 | FIRE DEPT VEHICLE MAINT | Expenses | 20,000.00 | 10,488.43 | 20,000.00 | 15,635.62 | 25,000.00 |
| 100-00-52210-363-000 | FIRE DEPT BLDG MAINT | Expenses | 10,000.00 | 9,088.82 | 10,000.00 | 320.00 | 10,000.00 |
| 100-00-52210-371-000 | FIRE DEPT GAS & OIL | Expenses | 2,600.00 | 3,077.93 | 2,600.00 | 1,695.81 | 3,000.00 |
| 100-00-52210-390-000 | FIRE DEPT MISC EXP | Expenses | 500.00 | - | 500.00 | 120.00 | 500.00 |
| 100-00-52210-510-000 | FIRE DEPT PROP/LIABILITY INS | Expenses | - | 12,983.00 | 15,000.00 | 15,748.50 | 16,000.00 |
| 100-00-52210-520-000 | FIRE DEPT WORKMAN'S COM | Expenses | - | 3,724.00 | 3,500.00 | 3,352.14 | 4,000.00 |
| 100-00-52210-800-000 | FIRE DEPT CAPITAL OUTLAY | Expenses | 30,000.00 | 33,217.95 | 30,000.00 | 4,735.95 | 30,000.00 |
| 100-00-52210-831-000 | FIRE DEPT TRANSFER OUT | Expenses | - | - | - | - | - |
| | **TOTAL FIRE EXPENSES** | | **195,854.00** | **149,021.03** | **196,840.00** | **96,571.58** | **205,900.00** |
| | | | | | | | |
| **Ambulance** | | | | | | | |
| 100-00-52310-120-000 | AMB DEPT PT WAGES | Expenses | 300,000.00 | 275,508.31 | 300,000.00 | 219,494.24 | 300,000.00 |
| 100-00-52310-130-000 | AMB DEPT SOCIAL SEC/MEDICARE | Expenses | 22,950.00 | 21,076.41 | 22,950.00 | 16,724.53 | 22,950.00 |
| 100-00-52310-131-000 | AMB DEPT RETIREMENT | Expenses | - | - | - | - | - |
| 100-00-52310-135-000 | AMB DEPT HEALTH/LIFE | Expenses | - | - | - | - | - |
| 100-00-52310-145-000 | AMB DEPT CLOTHING ALLOWANCE | Expenses | 2,060.00 | 812.07 | 2,000.00 | 303.32 | 2,000.00 |
| 100-00-52310-215-000 | AMB DEPT SOFTWARE SUPPORT | Expenses | 2,143.00 | 900.00 | 2,200.00 | 1,530.83 | 2,000.00 |
| 100-00-52310-220-000 | AMB DEPT UTILITIES | Expenses | 9,304.00 | 7,751.50 | 9,500.00 | 5,815.51 | 8,000.00 |
| 100-00-52310-223-000 | AMB DEPT PHONE | Expenses | 2,488.00 | 2,330.62 | 2,600.00 | 1,481.34 | 2,500.00 |
| 100-00-52310-290-000 | AMB DEPT CONTRACT SERV | Expenses | 55,000.00 | 535.91 | 60,000.00 | 46,626.05 | 60,000.00 |

| 2026 Expenditure Budget | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| 100-00-52310-292-000 | AMB DEPT MEDICAL/TESTING FEES | Expenses | 500.00 | - | 500.00 | - | 500.00 |
| 100-00-52310-310-000 | AMB DEPT OFFICE SUPPLIES | Expenses | 100.00 | 352.21 | 300.00 | - | 300.00 |
| 100-00-52310-315-000 | AMB DEPT POSTAGE | Expenses | 200.00 | 40.00 | 50.00 | 50.00 | 100.00 |
| 100-00-52310-316-000 | AMB DEPT PRINT & PUBLISH | Expenses | 200.00 | - | 50.00 | - | 100.00 |
| 100-00-52310-320-000 | AMB DEPT BOOK/PUB/SUBSC | Expenses | - | - | - | - | - |
| 100-00-52310-321-000 | AMB DEPT DUES | Expenses | 2,000.00 | 600.00 | 2,000.00 | 600.00 | 1,000.00 |
| 100-00-52310-325-000 | AMB DEPT DONATIONS | Expenses | - | - | - | - | - |
| 100-00-52310-330-000 | AMB DEPT MILEAGE & MEALS | Expenses | 200.00 | - | 200.00 | - | 200.00 |
| 100-00-52310-331-000 | AMB DEPT LODGING EXPENSE | Expenses | 500.00 | - | 500.00 | - | 500.00 |
| 100-00-52310-335-000 | AMB DEPT CONF/SCHOOL/TRAIN | Expenses | 6,000.00 | 1,051.71 | 6,000.00 | 1,011.23 | 6,000.00 |
| 100-00-52310-340-000 | AMB DEPT OPER SUPPLIES | Expenses | 25,000.00 | 18,006.19 | 25,000.00 | 14,733.79 | 20,000.00 |
| 100-00-52310-361-000 | AMB DEPT EQUIP MAINT | Expenses | 6,500.00 | 6,048.90 | 10,000.00 | 4,142.72 | 10,000.00 |
| 100-00-52310-362-000 | AMB DEPT VEHICLE MAINT | Expenses | 10,000.00 | 14,919.23 | 10,000.00 | 3,352.40 | 10,000.00 |
| 100-00-52310-363-000 | AMB DEPT BLDG MAINT | Expenses | 2,400.00 | 3,794.44 | 2,200.00 | 1,042.11 | 3,000.00 |
| 100-00-52310-371-000 | AMB DEPT GAS & OIL | Expenses | 9,000.00 | 7,864.00 | 9,000.00 | 5,896.80 | 10,000.00 |
| 100-00-52310-390-000 | AMB DEPT MISC EXP | Expenses | 3,500.00 | 577.19 | 3,000.00 | - | 3,000.00 |
| 100-00-52310-510-000 | AMB DEPT PROP/LIABILITY INS | Expenses | - | 12,622.00 | 18,000.00 | 18,267.50 | 18,500.00 |
| 100-00-52310-520-000 | AMB DEPT WORKMAN'S COM | Expenses | - | 13,139.00 | 10,000.00 | 11,175.00 | 11,500.00 |
| 100-00-52310-725-000 | AMB DEPT GRANT EXPENSES | Expenses | - | 3,905.15 | - | - | - |
| 100-00-52310-800-000 | AMB DEPT CAPITAL OUTLAY | Expenses | 2,060.00 | - | 20,000.00 | - | 25,000.00 |
| 100-00-52310-831-000 | AMB DEPT TRANSFER OUT | Expenses | - | - | - | - | - |
| | **TOTAL AMBULANCE EXPENSES** | | **462,105.00** | **391,834.84** | **516,050.00** | **352,247.37** | **517,150.00** |
| | | | | | | | |
| **Public Works** | | | | | | | |
| 100-00-53310-110-000 | STREETS FT WAGES | Expenses | 197,111.00 | 212,897.81 | 219,716.30 | 180,890.42 | 240,986.32 |
| 100-00-53310-120-000 | STREETS PT WAGES | Expenses | 8,000.00 | 25,099.89 | 20,000.00 | 27,665.82 | 17,131.70 |
| 100-00-53310-125-000 | STREETS OT WAGES | Expenses | 13,300.00 | 10,568.55 | 13,300.00 | 4,010.84 | 14,000.00 |
| 100-00-53310-127-000 | STREETS TEMP HELP | Expenses | 23,000.00 | 9,005.50 | - | 7,912.80 | 10,000.00 |
| 100-00-53310-128-000 | STREETS ACCRUED PAYROLL | Expenses | - | - | - | - | - |
| 100-00-53310-130-000 | STREETS SOCIAL SEC/MEDICARE | Expenses | 15,790.00 | 18,796.63 | 19,355.73 | 16,092.60 | 21,582.03 |
| 100-00-53310-131-000 | STREETS RETIREMENT | Expenses | 14,518.00 | 15,381.05 | 17,458.13 | 12,706.33 | 18,359.02 |
| 100-00-53310-132-000 | STREETS HEALTH INS | Expenses | 81,540.00 | 72,670.07 | 91,175.86 | 48,909.53 | 89,871.41 |
| 100-00-53310-133-000 | STREETS LIFE INSURANCE | Expenses | 3,000.00 | 1,611.58 | 1,500.00 | 264.92 | 1,000.00 |
| 100-00-53310-145-000 | STREETS CLOTHING ALLOWANCE | Expenses | 950.00 | 759.94 | 950.00 | 379.94 | 950.00 |
| 100-00-53310-215-000 | STREETS SOFTWARE SUPPORT | Expenses | 5,800.00 | 1,112.25 | 5,800.00 | 6,638.00 | 5,800.00 |
| 100-00-53310-220-000 | STREETS UTILITIES | Expenses | 8,500.00 | 6,858.19 | 8,500.00 | 4,163.67 | 8,500.00 |
| 100-00-53310-223-000 | STREETS PHONE | Expenses | 3,700.00 | 2,933.55 | 3,700.00 | 2,408.55 | 3,500.00 |
| 100-00-53310-240-000 | STREETS REP & MAINT CONT | Expenses | 15,000.00 | 12,294.85 | 5,000.00 | - | - |
| 100-00-53310-290-000 | STREETS CONTRACT SERV | Expenses | - | 11,896.82 | - | 149.00 | - |
| 100-00-53310-292-000 | STREETS MEDICAL/TESTING FEES | Expenses | 650.00 | 105.66 | 650.00 | 222.66 | 650.00 |
| 100-00-53310-294-000 | STREETS ENGINEERING | Expenses | 8,500.00 | 170.00 | 8,500.00 | - | 8,500.00 |
| 100-00-53310-296-000 | STREETS GRANT EXPENSE | Expenses | - | - | - | - | - |
| 100-00-53310-310-000 | STREETS OFFICE SUPPLIES | Expenses | 1,000.00 | 177.97 | 1,000.00 | - | 1,000.00 |
| 100-00-53310-315-000 | STREETS POSTAGE | Expenses | 250.00 | 116.95 | 250.00 | 100.00 | 250.00 |
| 100-00-53310-316-000 | STREETS PRINT & PUBLISH | Expenses | 1,000.00 | 447.32 | 1,000.00 | - | 1,000.00 |
| 100-00-53310-321-000 | STREETS DUES | Expenses | 500.00 | - | 500.00 | - | 500.00 |
| 100-00-53310-324-000 | STREETS LICENSES/PERMITS | Expenses | 300.00 | - | - | - | - |

| 2026 Expenditure Budget | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| 100-00-53310-330-000 | STREETS MILEAGE & MEALS | Expenses | 500.00 | - | 500.00 | - | 500.00 |
| 100-00-53310-331-000 | STREETS LODGING EXPENSE | Expenses | 500.00 | - | 500.00 | - | 500.00 |
| 100-00-53310-335-000 | STREETS CONF/SCHOOL/TRAIN | Expenses | 2,000.00 | - | 2,000.00 | - | 2,000.00 |
| 100-00-53310-340-000 | STREETS OPER SUPPLIES | Expenses | 5,000.00 | 3,672.87 | 5,000.00 | 3,625.30 | 5,000.00 |
| 100-00-53310-343-000 | STREETS CURB & GUTTER MAT | Expenses | 4,000.00 | 2,091.93 | 4,000.00 | 258.81 | 4,000.00 |
| 100-00-53310-345-000 | STREETS GRAVEL/ST REPAIR MAT | Expenses | 120,000.00 | 55,448.50 | 29,000.00 | 16,107.86 | 15,000.00 |
| 100-00-53310-346-000 | STREETS SIGNS | Expenses | 5,000.00 | 88.52 | 5,000.00 | 101.90 | 5,000.00 |
| 100-00-53310-351-000 | STREETS SEAL COATING | Expenses | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 |
| 100-00-53310-361-000 | STREETS EQUIP MAINT | Expenses | 6,500.00 | 5,929.85 | 6,500.00 | 6,638.91 | 6,500.00 |
| 100-00-53310-362-000 | STREETS VEHICLE MAINT | Expenses | 3,000.00 | 1,941.47 | 3,000.00 | 3,778.48 | 3,000.00 |
| 100-00-53310-363-000 | STREETS BLDG MAINT | Expenses | 3,000.00 | 1,911.18 | 3,000.00 | 664.28 | 3,000.00 |
| 100-00-53310-371-000 | STREETS GAS & OIL | Expenses | 10,000.00 | 11,505.91 | 10,000.00 | 7,955.07 | 10,000.00 |
| 100-00-53310-380-000 | STREETS ANIMAL CONTROL | Expenses | 800.00 | - | - | - | - |
| 100-00-53310-390-000 | STREETS MISC EXP | Expenses | 1,000.00 | 204.05 | 1,000.00 | 463.69 | 1,000.00 |
| 100-00-53310-510-000 | STREETS PROP/LIABILITY INS | Expenses | - | - | - | - | - |
| 100-00-53310-520-000 | STREETS WORKMAN'S COM | Expenses | - | - | - | - | - |
| 100-00-53310-531-000 | STREETS LEASE/PURCHASE | Expenses | - | - | - | - | - |
| 100-00-53310-800-000 | STREETS CAPITAL OUTLAY | Expenses | 12,500.00 | 12,357.94 | - | - | - |
| 100-00-53310-825-000 | STREETS NEW CONTSTRUCTION | Expenses | 26,126.00 | 26,126.00 | - | - | - |
| 100-00-53310-831-000 | STREETS TRANSFER OUT | Expenses | 25,000.00 | - | 27,550.00 | - | 131,000.00 |
| 100-00-53330-340-000 | SNOW REMOVAL OPER SUPPLIES | Expenses | - | - | - | - | - |
| 100-00-53330-342-000 | SNOW REMOVAL SALT & SAND | Expenses | 13,500.00 | 4,479.82 | 11,500.00 | 6,174.97 | 11,500.00 |
| 100-00-53330-361-000 | SNOW REMOVAL EQUIP MAINT | Expenses | 7,000.00 | 5,876.47 | 7,000.00 | 2,605.39 | 7,000.00 |
| 100-00-53330-362-000 | SNOW REMOVAL VEHICLE MAINT | Expenses | 3,000.00 | 847.98 | 3,000.00 | 2,667.38 | 3,000.00 |
| 100-00-53330-371-000 | SNOW REMOVAL GAS & OIL | Expenses | 8,000.00 | 2,059.58 | 6,000.00 | 818.18 | 6,000.00 |
| 100-00-53330-800-000 | SNOW REMOVAL CAPITAL OUTLAY | Expenses | - | - | - | - | - |
| 100-00-53420-220-000 | STREET LIGHTS UTILITIES | Expenses | 63,050.00 | 64,492.30 | 65,000.00 | 46,547.43 | 65,000.00 |
| 100-00-53420-340-000 | STREET LIGHTS OPER SUPPLIES | Expenses | 5,000.00 | 793.38 | 2,500.00 | 3,743.16 | 2,500.00 |
| 100-00-53420-361-000 | STREET LIGHTS EQUIP MAINT | Expenses | 8,500.00 | - | 10,000.00 | 3,741.16 | 10,000.00 |
| 100-00-53420-510-000 | STREET LIGHTS PROP/LIABILITY I | Expenses | - | - | - | - | - |
| 100-00-53420-800-000 | STREET LIGHTS CAPITAL OUTLAY | Expenses | - | 10,691.08 | - | 15,210.60 | - |
| 100-00-53430-240-000 | SIDEWALKS REP & MAINT CONT | Expenses | 30,000.00 | 19,899.18 | 10,000.00 | - | 10,000.00 |
| 100-00-53430-316-000 | SIDEWALKS PRINT & PUBLISH | Expenses | - | - | - | - | - |
| 100-00-53430-800-000 | SIDEWALKS CAPITAL OUTLAY | Expenses | - | - | - | 1,911.65 | - |
| 100-00-53430-825-000 | SIDEWALKS NEW CONTSTRUCTION | Expenses | - | - | - | - | - |
| 100-00-53440-220-000 | STORM SEWERS UTILITIES | Expenses | 1,750.00 | 1,445.68 | 2,000.00 | 856.28 | 2,000.00 |
| 100-00-53440-240-000 | STORM SEWERS REP & MAINT CONT | Expenses | 50,000.00 | 12,349.00 | 40,000.00 | 7,018.55 | - |
| 100-00-53440-294-000 | STORM SEWERS ENGINEERING | Expenses | - | - | - | - | - |
| 100-00-53440-340-000 | STORM SEWERS OPER SUPPLIES | Expenses | 500.00 | 169.90 | 500.00 | - | 500.00 |
| 100-00-53440-355-000 | STORM SEWERS REP MAINT - MAINS | Expenses | 8,000.00 | 299.90 | 8,000.00 | - | 2,500.00 |
| 100-00-53440-361-000 | STORM SEWERS EQUIP MAINT | Expenses | 5,000.00 | 3,604.09 | 4,000.00 | 3,048.08 | 4,000.00 |
| 100-00-53610-290-000 | RECYCLING CONTRACT SERV | Expenses | 77,868.00 | 75,920.13 | 77,868.36 | 59,425.19 | 80,204.41 |
| 100-00-53620-290-000 | GARBAGE CONTRACT SERV | Expenses | 128,936.00 | 125,721.57 | 128,936.04 | 98,464.38 | 132,804.12 |
| 100-00-53625-316-000 | PRINT & PUBLISH | Expenses | - | - | - | - | - |
| 100-00-53625-324-000 | LICENSES/PERMITS | Expenses | - | - | - | - | - |
| 100-00-53625-340-000 | OPER SUPPLIES | Expenses | - | - | - | - | - |
| 100-00-53625-361-000 | EQUIP MAINT | Expenses | - | - | - | - | - |

# 2026 Expenditure Budget

| | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| 100-00-53625-362-000 | VEHICLE MAINT | Expenses | - | - | - | - | - |
| 100-00-53625-371-000 | GAS & OIL | Expenses | - | - | - | - | - |
| 100-00-53625-385-000 | LANDFILL FEES | Expenses | - | - | - | - | - |
| 100-00-53625-390-000 | MISC EXP | Expenses | - | - | - | 33.76 | - |
| 100-00-53625-510-000 | PROP/LIABILITY INS | Expenses | - | - | - | - | - |
| 100-00-53625-800-000 | CAPITAL OUTLAY | Expenses | - | - | - | - | - |
| 100-00-53640-290-000 | WEED CONTROL CONTRACT SERV | Expenses | 1,200.00 | 1,200.00 | 1,200.00 | - | 1,200.00 |
| 100-00-53640-340-000 | WEED CONTROL OPER SUPPLIES | Expenses | - | - | - | - | - |
| 100-00-53640-341-000 | WEED CONTROL CHEMICALS | Expenses | 750.00 | 625.00 | 750.00 | - | 750.00 |
| 100-00-53640-390-000 | WEED CONTROL MISC EXP | Expenses | - | - | - | - | - |
| 100-00-53680-240-000 | TREE & LAWNS REP & MAINT CONT | Expenses | 6,500.00 | 5,000.00 | 6,000.00 | 2,000.00 | 6,000.00 |
| 100-00-53680-340-000 | TREE & LAWNS OPER SUPPLIES | Expenses | 1,500.00 | 769.51 | 1,500.00 | - | 1,500.00 |
| 100-00-53680-390-000 | TREE & LAWNS MISC EXP | Expenses | 1,500.00 | 432.00 | 1,000.00 | - | 1,000.00 |
| 100-00-53680-800-000 | TREE & LAWNS CAPITAL OUTLAY | Expenses | - | - | - | - | - |
| | **TOTAL PUBLIC WORKS EXPENSES** | | **1,098,889.00** | **910,859.37** | **952,160.42** | **656,375.54** | **1,027,539.01** |
| | | | | | | | |
| **Cemetery** | | | | | | | |
| 100-00-54910-220-000 | CEMETERY UTILITIES | Expenses | - | - | - | - | |
| 100-00-54910-240-000 | CEMETERY REP & MAINT CONT | Expenses | 23,000.00 | 25,950.00 | 23,800.00 | 21,000.00 | 23,800.00 |
| 100-00-54910-241-000 | CEMETERY GRAVE DIGGING | Expenses | 5,100.00 | 6,225.00 | 6,000.00 | 4,975.00 | 6,000.00 |
| 100-00-54910-316-000 | CEMETERY PRINT & PUBLISH | Expenses | 150.00 | 120.00 | 150.00 | - | 150.00 |
| 100-00-54910-340-000 | CEMETERY OPER SUPPLIES | Expenses | 200.00 | - | - | - | - |
| 100-00-54910-363-000 | CEMETERY BLDG MAINT | Expenses | - | - | - | - | - |
| 100-00-54910-390-000 | CEMETERY MISC EXP | Expenses | - | 3,200.00 | 300.00 | 5.80 | 300.00 |
| 100-00-54910-510-000 | CEMETERY PROP/LIABILITY INS | Expenses | - | - | - | - | - |
| 100-00-54910-800-000 | CEMETERY CAPITAL OUTLAY | Expenses | - | - | - | - | - |
| | **TOTAL CEMETERY EXPENSES** | | **28,450.00** | **35,495.00** | **30,250.00** | **25,980.80** | **30,250.00** |
| | | | | | | | |
| **Library** | | | | | | | |
| 100-00-55110-110-000 | LIBRARY FT WAGES | Expenses | 88,525.00 | 88,475.20 | 96,845.00 | 82,626.46 | 99,750.00 |
| 100-00-55110-120-000 | LIBRARY PT WAGES | Expenses | 60,792.00 | 49,515.30 | 69,678.00 | 45,309.55 | 71,769.00 |
| 100-00-55110-128-000 | LIBRARY ACCRUED PAYROLL | Expenses | - | - | - | - | - |
| 100-00-55110-130-000 | LIBRARY SOCIAL SEC/MEDICARE | Expenses | 11,423.00 | 10,190.53 | 12,739.00 | 9,414.39 | 13,121.00 |
| 100-00-55110-131-000 | LIBRARY RETIREMENT | Expenses | 7,783.00 | 7,718.55 | 6,682.31 | 6,813.46 | 9,204.00 |
| 100-00-55110-132-000 | LIBRARY HEALTH INS | Expenses | 46,465.00 | 54,254.72 | 55,488.48 | 46,618.00 | 55,941.00 |
| 100-00-55110-133-000 | LIBRARY LIFE INSURANCE | Expenses | 1,300.00 | 569.70 | 1,300.00 | 42.72 | 650.00 |
| 100-00-55110-211-000 | LIBRARY AUDIT/ACCTG SERV | Expenses | 1,050.00 | - | 1,050.00 | - | 1,050.00 |
| 100-00-55110-215-000 | LIBRARY SOFTWARE SUPPORT | Expenses | - | 913.67 | 1,000.00 | 1,045.80 | 1,000.00 |
| 100-00-55110-220-000 | LIBRARY UTILITIES | Expenses | 7,100.00 | 6,551.08 | 7,100.00 | 4,560.77 | 7,200.00 |
| 100-00-55110-223-000 | LIBRARY PHONE | Expenses | 1,500.00 | 799.76 | 1,500.00 | 483.64 | 1,560.00 |
| 100-00-55110-290-000 | LIBRARY CONTRACT SERV | Expenses | - | - | - | 420.00 | 300.00 |
| 100-00-55110-310-000 | LIBRARY OFFICE SUPPLIES | Expenses | 4,017.00 | 3,713.12 | 4,017.00 | 2,353.01 | 4,100.00 |
| 100-00-55110-315-000 | LIBRARY POSTAGE | Expenses | 350.00 | 279.00 | 350.00 | 75.00 | 350.00 |
| 100-00-55110-320-000 | LIBRARY BOOK/PUB/SUBSC | Expenses | 30,000.00 | 29,426.65 | 31,000.00 | 20,006.02 | 32,000.00 |
| 100-00-55110-321-000 | LIBRARY DUES | Expenses | 17,000.00 | 15,851.04 | 17,000.00 | 15,749.71 | 17,350.00 |
| 100-00-55110-327-000 | LIBRARY PROGRAMMING | Expenses | 1,080.00 | 1,021.90 | 1,500.00 | 729.62 | 1,550.00 |
| 100-00-55110-330-000 | LIBRARY MILEAGE & MEALS | Expenses | 150.00 | - | 175.00 | - | 200.00 |

# 2026 Expenditure Budget

| | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| 100-00-55110-331-000 | LIBRARY LODGING EXPENSE | Expenses | 250.00 | 209.98 | 275.00 | 106.99 | 300.00 |
| 100-00-55110-335-000 | LIBRARY CONF/SCHOOL/TRAIN | Expenses | 550.00 | 530.00 | 575.00 | 335.00 | 600.00 |
| 100-00-55110-340-000 | LIBRARY OPER SUPPLIES | Expenses | 2,970.00 | 3,143.48 | 3,000.00 | 862.30 | 3,100.00 |
| 100-00-55110-361-000 | LIBRARY EQUIP MAINT | Expenses | 900.00 | 752.50 | 900.00 | - | 1,000.00 |
| 100-00-55110-363-000 | LIBRARY BLDG MAINT | Expenses | 4,000.00 | 4,440.24 | 4,000.00 | 2,337.43 | 4,000.00 |
| 100-00-55110-390-000 | LIBRARY MISC EXP | Expenses | 100.00 | 89.99 | 100.00 | - | 125.00 |
| 100-00-55110-510-000 | LIBRARY PROP/LIABILITY INS | Expenses | 6,207.00 | 2,578.52 | 6,000.00 | 2,545.00 | 6,000.00 |
| 100-00-55110-520-000 | LIBRARY WORKMAN'S COM | Expenses | 300.00 | - | 300.00 | - | 300.00 |
| 100-00-55110-531-000 | LIBRARY LEASE/PURCHASE | Expenses | 1,200.00 | 1,149.27 | 1,594.00 | 1,019.20 | 1,610.00 |
| 100-00-55110-790-000 | LIBRARY - GRANT EXP | Expenses | - | 16,143.66 | 3,856.00 | 3,793.76 | - |
| 100-00-55110-800-000 | LIBRARY CAPITAL OUTLAY | Expenses | - | - | - | - | - |
| | **TOTAL LIBRARY EXPENSES** | | **295,012.00** | **298,317.86** | **328,024.79** | **247,247.83** | **334,130.00** |
| | | | | | | | |
| **Community Center** | | | | | | | |
| 100-00-55140-340-000 | COMMUNITY CTR OPER SUPPLIES | Expenses | - | - | - | - | - |
| 100-00-55140-363-000 | COMMUNITY CTR BLDG MAINT | Expenses | - | - | - | - | - |
| 100-00-55140-390-000 | COMMUNITY CTR MISC EXP | Expenses | - | - | - | - | - |
| 100-00-55140-510-000 | COMMUNITY CTR PROP/LIABILITY I | Expenses | - | - | - | - | - |
| 100-00-55140-530-000 | COMMUNITY CTR RENTS & LEASES | Expenses | 2,500.00 | 3,000.00 | 2,500.00 | 2,250.00 | 3,000.00 |
| 100-00-55140-800-000 | COMMUNITY CTR CAPITAL OUTLAY | Expenses | - | - | - | - | - |
| | **TOTAL COMMUNITY CENTER EXPENSES** | | **2,500.00** | **3,000.00** | **2,500.00** | **2,250.00** | **3,000.00** |
| | | | | | | | |
| **Parks & Rec** | | | | | | | |
| 100-00-55210-110-000 | PARKS FT WAGES | Expenses | - | - | - | - | - |
| 100-00-55210-120-000 | PARKS PT WAGES | Expenses | - | - | - | - | - |
| 100-00-55210-125-000 | PARKS OT WAGES | Expenses | - | - | - | - | - |
| 100-00-55210-127-000 | PARKS TEMP HELP | Expenses | - | - | - | - | - |
| 100-00-55210-128-000 | PARKS ACCRUED PAYROLL | Expenses | - | - | - | - | - |
| 100-00-55210-130-000 | PARKS SOCIAL SEC/MEDICARE | Expenses | - | - | - | - | - |
| 100-00-55210-131-000 | PARKS RETIREMENT | Expenses | - | - | - | - | - |
| 100-00-55210-132-000 | PARKS HEALTH INSURANCE | Expenses | - | - | - | - | - |
| 100-00-55210-133-000 | PARKS LIFE INSURANCE | Expenses | - | - | - | - | - |
| 100-00-55210-145-000 | PARKS CLOTHING ALLOWANCE | Expenses | - | - | - | - | - |
| 100-00-55210-215-000 | PARKS SOFTWARE SUPPORT | Expenses | - | (1,005.00) | 1,000.00 | - | - |
| 100-00-55210-220-000 | PARKS UTILITIES | Expenses | 7,200.00 | 8,864.76 | 8,000.00 | 6,726.21 | 8,000.00 |
| 100-00-55210-223-000 | PARKS PHONE | Expenses | 460.00 | 472.55 | 460.00 | 327.65 | 460.00 |
| 100-00-55210-240-000 | PARKS REP & MAINT CONT | Expenses | - | - | - | - | - |
| 100-00-55210-250-000 | PARKS GRANDFATHER CLOCK | Expenses | 1,000.00 | 6,968.00 | 1,000.00 | 37.92 | 1,000.00 |
| 100-00-55210-290-000 | PARKS CONTRACT SERV | Expenses | - | - | - | - | - |
| 100-00-55210-292-000 | PARKS MEDICAL/TESTING FEES | Expenses | - | 64.00 | 120.00 | 64.00 | 120.00 |
| 100-00-55210-316-000 | PARKS PRINT & PUBLISH | Expenses | - | - | - | - | - |
| 100-00-55210-325-000 | PARKS DONATIONS | Expenses | - | - | - | 5,170.00 | - |
| 100-00-55210-340-000 | PARKS OPER SUPPLIES | Expenses | 4,000.00 | 3,922.42 | 4,000.00 | 2,824.84 | 4,000.00 |
| 100-00-55210-361-000 | PARKS EQUIP MAINT | Expenses | 18,000.00 | 14,706.40 | 18,000.00 | 13,184.11 | 18,000.00 |
| 100-00-55210-362-000 | PARKS VEHICLE MAINT | Expenses | 2,000.00 | 1,073.96 | 2,000.00 | 258.78 | 2,000.00 |
| 100-00-55210-363-000 | PARKS BLDG MAINT | Expenses | 25,000.00 | 21,666.84 | 25,000.00 | 23,908.00 | 25,000.00 |
| 100-00-55210-371-000 | PARKS GAS & OIL | Expenses | 6,000.00 | 4,936.69 | 6,000.00 | 4,105.92 | 6,000.00 |

| 2026 Expenditure Budget | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| 100-00-55210-382-000 | PARKS BEAUTIFICATION | Expenses | 6,000.00 | 3,580.00 | 6,000.00 | 2,700.00 | 6,000.00 |
| 100-00-55210-390-000 | PARKS MISC EXP | Expenses | 300.00 | 161.99 | 300.00 | 125.00 | 3,000.00 |
| 100-00-55210-510-000 | PARKS PROP/LIABILITY INS | Expenses | - | - | - | - | - |
| 100-00-55210-520-000 | PARKS WORKMAN'S COM | Expenses | - | - | - | - | - |
| 100-00-55210-800-000 | PARKS CAPITAL OUTLAY | Expenses | 30,000.00 | 5,000.00 | 30,000.00 | - | 30,000.00 |
| 100-00-55210-830-000 | PARKS CI RES - TRANSFER OUT | Expenses | - | - | - | - | - |
| 100-00-55310-222-000 | RECREATION UTILITIES | Expenses | - | - | - | - | - |
| 100-00-55310-290-000 | RECREATION CONTRACT SERV | Expenses | 12,000.00 | 11,335.42 | 12,000.00 | 11,523.35 | 12,265.57 |
| 100-00-55310-361-000 | RECREATION EQUIP MAINT | Expenses | - | 18.80 | - | - | - |
| 100-00-55310-381-000 | RECREATION BALL DIAMOND EXP | Expenses | 1,600.00 | 2,103.88 | 2,000.00 | 1,525.32 | 2,000.00 |
| 100-00-55310-390-000 | RECREATION MISC EXP | Expenses | - | - | - | - | - |
| 100-00-55310-510-000 | RECREATION PROP/LIABILITY INS | Expenses | - | - | - | - | - |
| 100-00-55310-520-000 | RECREATION WORKMAN'S COM | Expenses | - | - | - | - | - |
| 100-00-55310-800-000 | RECREATION CAPITAL OUTLAY | Expenses | - | - | - | - | - |
| 100-00-55320-222-000 | TUG UTILITIES | Expenses | - | - | - | - | - |
| 100-00-55320-361-000 | TUG EQUIP MAINT | Expenses | 2,000.00 | 333.93 | 2,000.00 | - | 2,000.00 |
| 100-00-55320-390-000 | TUG MISC | Expenses | 160.00 | 1,075.89 | - | - | - |
| | **TOTAL PARKS & REC EXPENSES** | | **115,720.00** | **85,280.53** | **117,880.00** | **72,481.10** | **119,845.57** |
| | | | | | | | |
| **Other General Fund** | | | | | | | |
| 100-00-56710-150-000 | ECON DEV ROOM TAX | Expenses | - | 45,462.92 | 22,500.00 | 21,303.56 | 35,000.00 |
| 100-00-56710-215-000 | ECON DEV SOFTWARE SUPPORT | Expenses | - | - | - | - | - |
| 100-00-56710-223-000 | ECON DEV PHONE | Expenses | - | 466.79 | 300.00 | - | - |
| 100-00-56710-253-000 | ECON DEV MARKETING/BRANDING | Expenses | - | - | - | - | - |
| 100-00-56710-290-000 | ECON DEV CONTRACT SERV | Expenses | - | - | - | - | - |
| 100-00-56710-292-000 | ECON DEV MEDICAL/TESTING FEES | Expenses | - | - | - | - | - |
| 100-00-56710-293-000 | ECON DEV PLANNING | Expenses | - | - | - | - | - |
| 100-00-56710-294-000 | ECON DEV ENGINEERING | Expenses | - | 35,035.56 | - | - | - |
| 100-00-56710-310-000 | ECON DEV OFFICE SUPPLIES | Expenses | - | - | - | - | - |
| 100-00-56710-315-000 | ECON DEV POSTAGE | Expenses | - | - | - | - | - |
| 100-00-56710-316-000 | ECON DEV PRINT & PUBLISH | Expenses | - | - | - | - | - |
| 100-00-56710-320-000 | ECON DEV BOOK/PUB/SUBSC | Expenses | - | - | - | - | - |
| 100-00-56710-321-000 | ECON DEV DUES | Expenses | - | - | - | - | - |
| 100-00-56710-325-000 | ECON DEV DONATIONS | Expenses | 2,000.00 | 2,000.00 | 2,000.00 | - | - |
| 100-00-56710-330-000 | ECON DEV MILEAGE & MEALS | Expenses | - | - | - | - | - |
| 100-00-56710-335-000 | ECON DEV CONF/SCHOOL/TRAIN | Expenses | - | - | - | - | - |
| 100-00-56710-390-000 | ECON DEV MISC EXP | Expenses | - | 150.00 | 150.00 | - | - |
| 100-00-56710-510-000 | ECON DEV PROP/LIABILITY INS | Expenses | - | - | - | - | - |
| 100-00-56710-800-000 | ECON DEV CAPITAL OUTLAY | Expenses | - | - | - | - | - |
| 100-00-59100-000-000 | UNALLOCATED EXPENSE | Expenses | - | - | - | - | - |
| 100-00-59100-390-000 | CONTINGENCIES MISC EXP | Expenses | 11,662.00 | - | - | - | - |
| 100-00-59200-000-000 | TRANSFERS OUT | Expenses | - | 74,882.13 | - | - | - |
| 100-00-59300-000-000 | CONTINGENCIES | Expenses | - | 2,651.27 | - | - | - |
| 100-00-59400-000-000 | FUND BALANCE IMPROVE | Expenses | - | - | - | - | - |
| 100-00-59800-000-000 | MISC EXP | Expenses | - | 2,000.00 | - | 1,250.00 | - |
| | **TOTAL OTHER GENERAL FUND EXPENSES** | | **13,662.00** | **162,648.67** | **24,950.00** | **22,553.56** | **35,000.00** |
| | | | | | | | |

| 2026 Expenditure Budget | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| | TOTAL GENERAL GOVERNMENT EXPENSES | | 3,664,151.60 | 3,294,333.82 | 3,509,337.72 | 2,588,892.41 | 3,631,790.35 |
| | | | | | | | |
| | | | | | | | |
| **MARINA FUND** | | | | | | | |
| 203-00-55490-110-000 | MARINA FT WAGES | Expenses | 81,353.00 | 74,204.27 | 59,110.20 | 57,006.23 | 60,973.98 |
| 203-00-55490-120-000 | MARINA PT WAGES | Expenses | 34,000.00 | 37,035.72 | 34,000.00 | 33,348.15 | 37,060.00 |
| 203-00-55490-125-000 | MARINA OT WAGES | Expenses | 1,000.00 | - | 1,000.00 | 59.70 | 1,000.00 |
| 203-00-55490-127-000 | MARINA TEMP HELP | Expenses | 2,000.00 | - | - | - | - |
| 203-00-55490-128-000 | MARINA ACCRUED PAYROLL | Expenses | - | 547.00 | - | (547.00) | 574.00 |
| 203-00-55490-130-000 | MARINA FICA CONTRIBUTION | Expenses | 5,237.00 | 8,248.66 | 7,199.43 | 6,721.13 | 7,576.10 |
| 203-00-55490-131-000 | MARINA RETIREMENT CONTRIBUTION | Expenses | 5,613.00 | 5,239.13 | 4,147.60 | 3,870.38 | 4,390.13 |
| 203-00-55490-132-000 | MARINA HEALTH INSURANCE | Expenses | 34,588.00 | 19,016.82 | 30,443.45 | 11,750.23 | 13,608.95 |
| 203-00-55490-133-000 | MARINA LIFE INSURANCE | Expenses | 800.00 | 577.70 | 800.00 | 134.63 | 800.00 |
| 203-00-55490-134-000 | MARINA HEALTH SAVINGS EXP | Expenses | 500.00 | 346.28 | 500.00 | 356.83 | 500.00 |
| 203-00-55490-145-000 | MARINA CLOTHING ALLOWANCE | Expenses | 500.00 | 289.96 | 500.00 | 154.99 | 500.00 |
| 203-00-55490-215-000 | MARINA SOFTWARE ASSISTANCE & S | Expenses | 3,000.00 | 4,483.02 | 4,735.00 | 4,873.20 | 5,019.10 |
| 203-00-55490-216-000 | MARINA - IT/PHONE SERVICES | Expenses | - | - | - | 1,594.63 | 1,620.00 |
| 203-00-55490-218-000 | MARINA PROFESSIONAL SERVICES | Expenses | 1,000.00 | - | - | - | - |
| 203-00-55490-219-000 | MARINA BANK FEES | Expenses | 150.00 | 142.97 | 150.00 | - | 150.00 |
| 203-00-55490-220-000 | MARINA UTILITIES | Expenses | 25,000.00 | 25,706.85 | 30,000.00 | 23,684.72 | 30,000.00 |
| 203-00-55490-223-000 | MARINA TELEPHONE | Expenses | 1,800.00 | 2,008.69 | 2,020.00 | 1,384.13 | 2,080.60 |
| 203-00-55490-240-000 | MARINA MAINT. - CONTRACTUAL | Expenses | 1,000.00 | 459.61 | 240.00 | - | 240.00 |
| 203-00-55490-290-000 | MARINA CONTRACTUAL SERVICES | Expenses | 24,000.00 | 1,941.66 | 1,810.00 | 1,592.27 | 1,810.00 |
| 203-00-55490-291-000 | MARINA CLERK/TREAS CONTRACT | Expenses | - | - | - | 17,359.23 | 35,814.00 |
| 203-00-55490-292-000 | MARINA MEDICAL/TESTING FEES | Expenses | - | - | - | - | |
| 203-00-55490-293-000 | MARINA ACCTG SERV CONTRACT | Expenses | - | - | - | 5,176.20 | - |
| 203-00-55490-294-000 | MARINA AUDITING SERVICES | Expenses | - | - | - | 2,970.88 | 3,500.00 |
| 203-00-55490-310-000 | MARINA OFFICE SUPPLIES | Expenses | 500.00 | 1,270.34 | 300.00 | 84.46 | 400.00 |
| 203-00-55490-316-000 | MARINA PRINTING & PUBLISHING | Expenses | 2,000.00 | 1,999.12 | 3,050.00 | 2,120.00 | 3,500.00 |
| 203-00-55490-318-000 | MARINA PARTY EXPENSES | Expenses | - | - | - | - | - |
| 203-00-55490-321-000 | MARINA DUES | Expenses | 500.00 | 61.10 | 600.00 | 600.00 | 600.00 |
| 203-00-55490-322-000 | MARINA ADVERTISING | Expenses | 1,000.00 | 785.22 | 1,000.00 | - | 1,000.00 |
| 203-00-55490-324-000 | MARINA LICENSES/PERMITS | Expenses | 350.00 | 283.00 | 260.00 | - | 260.00 |
| 203-00-55490-330-000 | MARINA MILEAGE & MEAL EXPENSES | Expenses | - | 33.33 | - | - | - |
| 203-00-55490-331-000 | MARINA HOTEL/MOTEL EXPENSES | Expenses | - | 228.00 | - | - | - |
| 203-00-55490-335-000 | MARINA CONF/SCHOOL/TRAINING | Expenses | - | 525.00 | - | 300.00 | - |
| 203-00-55490-340-000 | MARINA OPERATING SUPPLIES | Expenses | 4,000.00 | 2,198.00 | 1,200.00 | 3,920.13 | 2,004.00 |
| 203-00-55490-361-000 | MARINA MAINTENANCE - EQUIP | Expenses | 4,000.00 | 6,727.44 | 4,200.00 | 5,059.01 | 4,452.00 |
| 203-00-55490-363-000 | MARINA MAINTENANCE - BLDG | Expenses | 4,000.00 | 893.07 | 4,000.00 | 3,090.37 | 4,000.00 |
| 203-00-55490-364-000 | MARINA REP/MAINT DOCKS | Expenses | 15,000.00 | 11,922.17 | 15,000.00 | 33,750.96 | 15,000.00 |
| 203-00-55490-371-000 | MARINA GAS & OIL | Expenses | 2,500.00 | 1,208.49 | 2,000.00 | 1,042.19 | 2,000.00 |
| 203-00-55490-372-000 | MARINA FUEL FOR RESALE | Expenses | 45,000.00 | 34,640.16 | 35,000.00 | 21,041.13 | 35,000.00 |
| 203-00-55490-380-000 | MARINA ANIMAL CONTROL | Expenses | - | - | 2,000.00 | - | 2,000.00 |
| 203-00-55490-390-000 | MARINA MISCELLANEOUS EXPENSES | Expenses | 500.00 | 227.98 | 400.00 | 1,018.19 | 930.17 |
| 203-00-55490-391-000 | MARINA OFFICE EQUIPMENT | Expenses | 300.00 | 519.37 | 500.00 | 14.79 | 500.00 |
| 203-00-55490-393-000 | MARINA MERCHANDISE FOR RESALE | Expenses | 6,000.00 | 7,359.92 | 7,500.00 | 2,802.55 | 7,500.00 |
| 203-00-55490-395-000 | MARINA FISHING TOURNAMENT | Expenses | 250.00 | 250.00 | 250.00 | 250.00 | - |

| 2026 Expenditure Budget | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| 203-00-55490-510-000 | MARINA PROP/AUTO | Expenses | 8,271.00 | 11,786.56 | 13,000.00 | 4,155.81 | 13,000.00 |
| 203-00-55490-520-000 | MARINA WORKMAN'S COM | Expenses | 4,500.00 | 2,908.65 | 4,500.00 | 2,839.86 | 4,500.00 |
| 203-00-55490-800-000 | MARINA CAPITAL OUTLAY | Expenses | - | 16,233.45 | - | 16,415.01 | - |
| 203-00-55490-830-000 | MARINA CAPITAL PROJECTS RESERV | Expenses | - | 10,953.73 | - | 2,900.00 | - |
| 203-00-59200-000-000 | TRANSFERS OUT | Expenses | - | - | - | - | - |
| 203-00-59300-000-000 | CONTINGENCIES | Expenses | - | - | - | - | - |
| | **TOTAL MARINA FUND EXPENSES** | | **320,212.00** | **293,262.44** | **271,415.68** | **272,894.99** | **303,863.03** |
| | | | | | | | |
| **LIGHTHOUSE FUND** | | | | | | | |
| 204-00-55470-294-000 | LIGHTHOUSE ENGINEERING FEES | Expenses | - | - | - | - | - |
| 204-00-55470-316-000 | LIGHTHOUSE PRINTING & PUBLISHI | Expenses | - | - | - | - | - |
| 204-00-55470-363-000 | LIGHTHOUSE REPAIR & MAINTENANC | Expenses | - | - | - | - | - |
| 204-00-55470-390-000 | LIGHTHOUSE MISCELLANEOUS EXPEN | Expenses | - | - | - | - | - |
| 204-00-55470-510-000 | LIGHTHOUSE INSURANCE - LIAB/PR | Expenses | - | - | - | - | - |
| 204-00-55470-830-000 | LIGHTHOUSE CI RESERVE-TRANSFER | Expenses | - | - | - | - | - |
| 204-00-59200-000-000 | TRANSFERS OUT | Expenses | - | - | - | - | - |
| | **TOTAL LIGHTHOUSE FUND EXPENSES** | | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | |
| **ARPA GRANT FUND** | | | | | | | |
| 206-00-51000-000-000 | ARPA EXPENSES | Expenses | - | 59,185.44 | - | 89,077.49 | - |
| 206-00-53700-800-000 | ARPA CAPITAL OUTLAY | Expenses | - | 23,644.00 | - | 49,755.93 | - |
| | **TOTAL ARPA GRANT FUND EXPENSES** | | **-** | **82,829.44** | **-** | **138,833.42** | **-** |
| | | | | | | | |
| **CIP LOAN FUND** | | | | | | | |
| 302-00-53650-610-000 | PROMISSORY PRINCIPAL | Expenses | - | - | - | 50,000.00 | 50,000.00 |
| 302-00-53650-620-000 | PROMISSORY INTEREST | Expenses | - | 44,600.00 | - | 22,300.00 | 40,850.00 |
| 302-00-53650-630-000 | AGENT FEES | Expenses | - | - | - | - | - |
| | **TOTAL CIP LOAN FUND EXPENSES** | | **-** | **44,600.00** | **-** | **72,300.00** | **90,850.00** |
| | | | | | | | |
| **2014 G.O. TIF BOND FUND** | | | | | | | |
| 304-00-53650-211-000 | TIF AUDIT | Expenses | - | 8,765.00 | - | - | - |
| 304-00-53650-999-000 | PYMT TO OVERLYING JURISDICTIONS | Expenses | - | 286,189.00 | - | - | - |
| 304-00-59200-000-000 | TRANSFERS OUT | Expenses | - | 144,557.00 | - | - | - |
| | **TOTAL 2014 G.O. TIF BOND EXPENSES** | | **-** | **439,511.00** | **-** | **-** | **-** |
| | | | | | | | |
| **USDA RD G.O. LOAN FUND** | | | | | | | |
| 305-00-57500-610-000 | GO USDA RD BONDS PRINCIPAL | Expenses | - | - | - | - | - |
| 305-00-57500-620-000 | GO USDA RD BONDS INTEREST | Expenses | - | - | - | - | - |
| 305-00-59200-000-000 | TRANSFERS OUT | Expenses | - | - | - | - | - |
| | **TOTAL USDA RD G.O. LOAN FUND FUND REVENUES** | | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | |
| **2016 BANK OF LUXEMBURG LOAN FUND** | | | | | | | |
| 306-00-57550-610-000 | 2016 BOL LOAN PRINCIPAL | Expenses | - | 38,044.85 | - | 39,002.09 | 40,474.77 |
| 306-00-57550-620-000 | 2016 BOL LOAN INTEREST | Expenses | - | 2,814.94 | - | 1,857.70 | 969.74 |
| | **TOTAL A2016 BANK OF LUXEMBURG LOAN FUND EXPENSES** | | **-** | **40,859.79** | **-** | **40,859.79** | **41,444.51** |

| 2026 Expenditure Budget | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| **BOL LOAN CITY - ROOF/LOADER/SCOTT ST FUND** | | | | | | | |
| 315-00-57600-610-000 | BOL LOAN CITY RLS PRINCIPAL | Expenses | - | 37,375.00 | - | 38,788.66 | 39,671.05 |
| 315-00-57600-620-000 | BOL LOAN CITY RLS INTEREST | Expenses | - | 9,966.00 | - | 8,552.59 | 7,670.20 |
| 315-00-59200-000-000 | TRANSFER OUT | Expenses | - | - | - | - | - |
| **TOTAL BOL LOAN CITY - ROOF/LOADER/SCOTT ST FUND EXPENSES** | | | **-** | **47,341.00** | **-** | **47,341.25** | **47,341.25** |
| **2021 REFINANCE 1.5M LOAN FUND** | | | | | | | |
| 316-00-57650-610-000 | 2021 REFINANCE 1.5M PRINCIPAL | Expenses | - | 85,000.00 | - | 56,994.00 | 85,000.00 |
| 316-00-57650-620-000 | 2021 REFINANCE 1.5M INTEREST | Expenses | - | 12,223.91 | - | 5,400.16 | 8,825.00 |
| 316-00-59300-000-000 | AGENT FEES | Expenses | - | - | - | - | - |
| **TOTAL 2021 REFINANCE 1.5M LOAN FUND EXPENSES** | | | **-** | **97,223.91** | **-** | **62,394.16** | **93,825.00** |
| **2021 REFINANCE 2.66M LOAN FUND** | | | | | | | |
| 317-00-57675-610-000 | 2021 REFINANCE 2.66M PRINCIPAL | Expenses | - | 145,000.00 | - | 145,866.00 | 150,000.00 |
| 317-00-57675-620-000 | 2021 REFINANCE 2.66M INTEREST | Expenses | - | 26,945.61 | - | 13,176.68 | 23,743.00 |
| 317-00-59300-000-000 | AGENT FEES | Expenses | - | - | - | - | - |
| **TOTAL 2021 REFINANCE 1.5M LOAN FUND EXPENSES** | | | **-** | **171,945.61** | **-** | **159,042.68** | **173,743.00** |
| **2025 BOND ISSUE 3.535M LOAN FUND** | | | | | | | |
| 318-00-57700-610-000 | 2025 BOND ISSUE 3.535M PRINCIPAL | Expenses | - | - | - | - | - |
| 318-00-57700-620-000 | 2025 BOND ISSUE 3.535M INTEREST | Expenses | - | - | - | - | 228,615.83 |
| 318-00-59300-000-000 | AGENT FEES | Expenses | - | - | - | - | - |
| **TOTAL 2021 REFINANCE 1.5M LOAN FUND EXPENSES** | | | **-** | **-** | **-** | **-** | **228,615.83** |
| **CAPITAL PROJECTS RESERVE FUND** | | | | | | | |
| 401-00-57130-000-000 | AMBULANCE RESERVE-CITY | Expenses | - | - | - | 53,932.63 | |
| 401-00-57140-000-000 | POLICE DEPT RESERVE | Expenses | - | - | - | - | |
| 401-00-57150-000-000 | PUBLIC WORKS RESERVE | Expenses | - | - | - | - | |
| 401-00-57160-000-000 | AMBULANCE RESERVE BUILDING | Expenses | - | - | - | - | |
| 401-00-57165-000-000 | AMBULANCE RESERVE-TOWNSHIPS | Expenses | - | - | - | - | |
| 401-00-57170-000-000 | FIRE DEPT RESERVE | Expenses | - | - | - | - | |
| 401-00-57180-000-000 | ADMINISTRATIVE DEPT RESERVE | Expenses | - | - | - | - | |
| 401-00-57190-000-000 | CAPITAL PROJECTS RESERVE | Expenses | - | - | - | - | |
| 401-00-57800-800-000 | CAPITAL OUTLAY | Expenses | - | 374,369.00 | - | 536,934.00 | 75,000.00 |
| 401-00-57900-390-000 | MISCELLANEOUS EXPENSES HARBOR | Expenses | - | 25.00 | - | - | |
| 401-00-58100-610-000 | PRINCIPAL | Expenses | - | - | - | - | |
| 401-00-58200-620-000 | INTEREST EXPENSE | Expenses | - | - | - | - | |
| 401-00-59200-000-000 | TRANSFERS OUT | Expenses | - | - | - | - | |
| 401-00-59201-000-000 | CI RESERVE-TRANSFER OUT | Expenses | - | - | - | - | |
| 401-00-59300-000-000 | CONTINGENCIES | Expenses | - | - | - | - | |
| 401-00-59400-000-000 | DEBT ISSUANCE COSTS | Expenses | - | - | - | 56,617.30 | |
| 401-00-59800-000-000 | MISC EXP | Expenses | - | - | - | 25.00 | |
| **TOTAL CAPITAL PROJECTS RESERVE FUND EXPENSES** | | | **-** | **374,394.00** | **-** | **647,508.93** | **75,000.00** |
| **CAPITAL PROJECTS FUND** | | | | | | | |

| 2026 Expenditure Budget | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| 402-00-57140-216-000 | CAPITAL PROJECTS INSPECTION CO | Expenses | - | - | - | - | |
| 402-00-57140-217-000 | CAPITAL PROJECTS ADMINISTRATIV | Expenses | - | - | - | - | |
| 402-00-57140-294-000 | CAPITAL PROJECTS ENGINEERING F | Expenses | - | 45,000.00 | - | 267,700.00 | |
| 402-00-57140-315-000 | CAPITAL PROJECTS POSTAGE | Expenses | - | - | - | - | |
| 402-00-57140-845-000 | CAPITAL PROJECTS CONSTRUCTION | Expenses | - | - | - | - | |
| 402-00-59300-000-000 | CONTINGENCIES | Expenses | - | - | - | - | |
| | **TOTAL CAPITAL PROJECTS FUND EXPENSES** | | **-** | **45,000.00** | **-** | **267,700.00** | **-** |
| | | | | | | | |
| **CAPITAL PROJECTS - HARBOR IMPR FUND** | | | | | | | |
| 404-00-57150-210-000 | HARBOR IMPROVEMENT LEGAL FEES | Expenses | - | - | - | - | |
| 404-00-57150-294-000 | HARBOR IMPROVEMENT ENGINEERING | Expenses | - | - | - | - | |
| 404-00-57150-316-000 | HARBOR IMPROVEMENT PRINTING & | Expenses | - | - | - | - | |
| 404-00-57150-845-000 | HARBOR IMPROVEMENT CONSTRUCTIO | Expenses | - | (0.26) | - | - | |
| 404-00-59200-000-000 | TRANSFERS OUT | Expenses | - | - | - | - | |
| | **TOTAL CAPITAL PROJECTS - HARBOR IMPR FUND EXPENSES** | | **-** | **(0.26)** | **-** | **-** | **-** |
| | | | | | | | |
| **CDBG CLOSE OUT FUND** | | | | | | | |
| 407-00-56730-216-000 | CDBG CLOSE OUT FUND INSPECTION | Expenses | - | - | - | - | |
| 407-00-56730-251-000 | CDBG CLOSE OUT FUND HOME DEMO | Expenses | - | - | - | - | |
| 407-00-56730-294-000 | CDBG CLOSE OUT FUND ENGINEERIN | Expenses | - | 0.30 | - | - | |
| 407-00-56730-315-000 | CDBG CLOSE OUT FUND POSTAGE | Expenses | - | - | - | - | |
| 407-00-56730-316-000 | CDBG CLOSE OUT FUND PRINTING & | Expenses | - | - | - | - | |
| 407-00-56730-840-000 | CDBG CLOSE OUT FUND LAND COSTS | Expenses | - | - | - | - | |
| 407-00-56730-845-000 | CDBG CLOSE OUT FUND CONSTRUCTI | Expenses | - | - | - | - | |
| | **TOTAL CDBG CLOSE OUT FUND EXPENSES** | | **-** | **0.30** | **-** | **-** | **-** |
| | | | | | | | |
| **CAPITAL PROJECTS TID #3 FUND** | | | | | | | |
| 408-00-57160-000-000 | CAP PROJ TID #3 SALARIES - FUL | Expenses | - | - | - | - | |
| 408-00-57160-210-000 | CAP PROJ TID #3 LEGAL FEES | Expenses | - | - | - | - | |
| 408-00-57160-294-000 | CAP PROJ TID #3 ENGINEERING FE | Expenses | - | - | - | - | |
| 408-00-57160-316-000 | CAP PROJ TID #3 PRINTING & PUB | Expenses | - | - | - | - | |
| 408-00-57160-390-000 | CAP PROJ TID #3 MISCELLANEOUS | Expenses | - | - | - | 2,005.00 | |
| 408-00-57160-845-000 | CAP PROJ TID #3 CONSTRUCTION C | Expenses | - | - | - | - | |
| | **TOTAL CAPITAL PROJECTS TID #3 EXPENSES** | | **-** | **-** | **-** | **2,005.00** | **-** |
| | | | | | | | |
| **CAPITAL PROJECTS - SCOTT ST. FUND** | | | | | | | |
| 409-00-57164-294-000 | CAP PROJ SCOTT ST ENGINEERING | Expenses | - | - | - | - | |
| 409-00-57164-800-000 | CAP PROJ SCOTT ST CAPITAL OUTL | Expenses | - | - | - | - | |
| 409-00-57164-845-000 | CAP PROJ SCOTT ST CONSTRUCTION | Expenses | - | - | - | - | - |
| 409-00-57165-210-000 | CAP PROJ SCOTT ST LEGAL FEES | Expenses | - | - | - | - | |
| 409-00-57165-217-000 | CAP PROJ SCOTT ST ADMINISTRATI | Expenses | - | - | - | - | |
| 409-00-57165-294-000 | CAP PROJ SCOTT ST ENGINEERING | Expenses | - | - | - | - | |
| 409-00-57165-845-000 | CAP PROJ SCOTT ST CONSTRUCTION | Expenses | - | - | - | - | |
| 409-00-59200-000-000 | TRANSFERS OUT | Expenses | - | - | - | - | |
| | **TOTAL CAPITAL PROJECTS - SCOTT ST. EXPENSES** | | **-** | **-** | **-** | **-** | **-** |

| 2026 Expenditure Budget | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| **CAPITAL PROJECTS FUND** | | | | | | | |
| 411-00-57170-210-000 | CAPITAL PROJECTS LEGAL FEES | Expenses | - | - | - | - | |
| 411-00-57170-216-000 | CAPITAL PROJECTS INSPECTION CO | Expenses | - | - | - | - | |
| 411-00-57170-217-000 | CAPITAL PROJECTS ADMINISTRATIV | Expenses | - | - | - | - | |
| 411-00-57170-294-000 | CAPITAL PROJECTS ENGINEERING F | Expenses | - | - | - | - | |
| 411-00-57170-845-000 | CAPITAL PROJECTS CONSTRUCTION | Expenses | - | - | - | - | |
| | **TOTAL CAPITAL PROJECTS FUND EXPENSES** | | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | |
| **CAPITAL PROJECTS TUG FUND** | | | | | | | |
| 412-00-57180-210-000 | CAPITAL PROJ TUG LEGAL FEES | Expenses | - | - | - | - | |
| 412-00-57180-216-000 | CAPITAL PROJ TUG INSPECTION CO | Expenses | - | - | - | - | |
| 412-00-57180-217-000 | CAPITAL PROJ TUG ADMINISTRATIV | Expenses | - | - | - | - | |
| 412-00-57180-294-000 | CAPITAL PROJ TUG ENGINEERING F | Expenses | - | 22,654.28 | - | 5,968.90 | |
| 412-00-57180-845-000 | CAPITAL PROJ TUG CONSTRUCTION | Expenses | - | 175,244.75 | - | 14,828.25 | |
| | **TOTAL CAPITAL PROJECTS TUG FUND EXPENSES** | | **-** | **197,899.03** | **-** | **20,797.15** | **-** |
| | | | | | | | |
| **WATER FUND** | | | | | | | |
| 610-00-57510-000-600 | SALARIES AND WAGES | Expenses | 300,000.00 | 129,091.17 | 171,729.67 | 105,936.01 | 130,331.25 |
| 610-00-57510-000-601 | ACCTG SERV CONTRACT FEE | Expenses | - | - | - | 5,176.20 | - |
| 610-00-57510-000-602 | IT/PHONE SERVICES - CONTRACTED | Expenses | - | - | - | 1,594.66 | 2,500.00 |
| 610-00-57510-000-603 | CLERK/TREAS CONTRACT FEE | Expenses | - | - | - | 17,359.29 | 44,768.00 |
| 610-00-57510-000-604 | WATER AUDITING SERVICES | Expenses | - | - | - | 15,109.33 | 16,000.00 |
| 610-00-57510-000-605 | REPAIR & MAINTENANCE-TOWER/RES | Expenses | 1,000.00 | - | 11,000.00 | 9,500.00 | 1,000.00 |
| 610-00-57510-000-606 | REPAIR & MAINTENANCE - WELLS | Expenses | 27,000.00 | 14,666.65 | 2,500.00 | 5,489.25 | 2,500.00 |
| 610-00-57520-000-620 | POWER PURCHASED FOR PUMPING | Expenses | 30,000.00 | 24,530.89 | 30,000.00 | 19,665.83 | 30,000.00 |
| 610-00-57520-000-623 | OPERATION SUPPLIES & EXPENSE | Expenses | 24,100.00 | 4,152.82 | 14,100.00 | 4,681.31 | 14,100.00 |
| 610-00-57530-000-631 | CHEMICALS | Expenses | 17,500.00 | 9,713.04 | 17,500.00 | 8,444.23 | 17,500.00 |
| 610-00-57540-000-640 | SUPPLIES AND EXPENSES | Expenses | 5,800.00 | - | - | - | - |
| 610-00-57540-000-650 | REPAIRS TO WATER PLANT | Expenses | 6,000.00 | 680.13 | 35,000.00 | 7,826.85 | 10,000.00 |
| 610-00-57540-000-651 | MAINTENANCE OF MAINS | Expenses | 40,000.00 | 7,829.14 | 40,000.00 | 38,696.51 | 68,375.00 |
| 610-00-57540-000-652 | MAINTENANCE OF SERVICES | Expenses | 10,500.00 | 500.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| 610-00-57540-000-653 | MAINTENANCE OF METERS | Expenses | 1,700.00 | 2,963.41 | 3,000.00 | 4,194.58 | 3,000.00 |
| 610-00-57540-000-654 | MAINTENANCE OF HYDRANTS | Expenses | 3,000.00 | 178.30 | 10,000.00 | - | 10,000.00 |
| 610-00-57540-000-655 | MAINTENANCE OF EQUIPMENT | Expenses | 2,000.00 | 777.56 | 2,000.00 | 120.04 | 2,000.00 |
| 610-00-57570-000-670 | MAINTENANCE EXPENSE | Expenses | 500.00 | - | - | - | - |
| 610-00-57580-000-920 | ADMIN & GENERAL SALARIES | Expenses | 30,400.00 | - | - | - | - |
| 610-00-57580-000-921 | OFFICE SUPPLIES AND EXPENSES | Expenses | 19,500.00 | 11,532.26 | 14,000.00 | 9,732.76 | 14,000.00 |
| 610-00-57580-000-923 | OUTSIDE SERVICES EMPLOYED | Expenses | 35,000.00 | 40,254.03 | 35,000.00 | 14,741.07 | 35,000.00 |
| 610-00-57580-000-924 | INSURANCE EXPENSE | Expenses | 4,738.00 | 16,552.45 | 17,500.00 | 4,753.86 | 17,500.00 |
| 610-00-57580-000-926 | EMPLOYEE PEN & BENEFITS | Expenses | 60,258.00 | 71,374.30 | 81,062.04 | 30,072.61 | 61,094.35 |
| 610-00-57580-000-928 | REGULATORY COMMISSION EXPENSES | Expenses | - | 8,470.85 | - | 848.87 | - |
| 610-00-57580-000-930 | MISCELLANEOUS GENERAL EXPENSES | Expenses | 5,530.00 | 245.54 | 1,500.00 | 773.45 | 1,500.00 |
| 610-00-57580-000-933 | REPAIR & MAINTENANCE-VEHICLES | Expenses | 2,000.00 | 1,868.94 | 2,500.00 | 911.87 | 2,500.00 |
| 610-00-57580-000-935 | MAINTENANCE OF GENERAL PLANT | Expenses | - | - | 25,000.00 | - | - |
| 610-00-57700-000-810 | CAPITAL PROJECT RESERVE | Expenses | - | - | - | - | - |
| 610-00-57900-000-403 | DEPRECIATION EXPENSE | Expenses | - | 194,455.00 | - | - | - |

| 2026 Expenditure Budget | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| 610-00-58100-000-428 | DEBT ISSUANCE COSTS | Expenses | 277.00 | 475.00 | 277.00 | - | - |
| 610-00-58200-000-427 | INTEREST EXPENSE | Expenses | 99,511.00 | 99,639.15 | 99,511.00 | 95,409.30 | 91,607.00 |
| 610-00-58200-000-428 | AMORTIZATION EXPENSE | Expenses | - | - | - | - | - |
| 610-00-58200-000-810 | PRINCIPAL | Expenses | 160,000.00 | - | 160,000.00 | 186,029.00 | 170,000.00 |
| 610-00-59001-000-904 | BAD DEBT | Expenses | - | - | - | - | - |
| 610-00-59100-000-935 | CAPITAL OUTLAY | Expenses | 30,000.00 | - | - | - | - |
| 610-00-59200-000-930 | TRANSFERS OUT | Expenses | 145,000.00 | 95,548.00 | - | - | - |
| 610-00-59300-000-000 | CONTINGENCIES | Expenses | - | - | - | - | 53,000.40 |
| | **TOTAL WATER FUND EXPENSES** | | **1,061,314.00** | **735,498.63** | **788,179.71** | **602,066.88** | **813,276.00** |
| | | | | | | | |
| **SEWER FUND** | | | | | | | |
| 620-00-53610-000-224 | UTILITY TAXES | Expenses | - | 2,844.00 | - | - | - |
| 620-00-53610-000-806 | JOINT METERING EXPENSE | Expenses | - | - | - | - | - |
| 620-00-57310-000-816 | IT/PHONE SERVICES - CONTRACTED | Expenses | - | - | - | 1,594.66 | 2,500.00 |
| 620-00-57310-000-817 | SEWER AUDITING SERVICES | Expenses | - | - | - | 15,109.33 | 16,000.00 |
| 620-00-57310-000-818 | ACCTG SERV CONTRACT FEE | Expenses | - | - | - | 5,176.20 | - |
| 620-00-57310-000-819 | CLERK/TREAS CONTRACT FEE | Expenses | - | - | - | 17,359.29 | 44,768.00 |
| 620-00-57310-000-820 | SUPERVISION AND LABOR | Expenses | 152,453.00 | 169,030.77 | 163,805.08 | 139,513.01 | 122,168.71 |
| 620-00-57310-000-821 | POWER FOR PUMPING | Expenses | 200.00 | - | - | - | - |
| 620-00-57310-000-826 | CHEMICALS | Expenses | 43,000.00 | 45,836.70 | 43,000.00 | 17,518.00 | 43,000.00 |
| 620-00-57310-000-827 | OTHER OPERATING SUPPLIES AND E | Expenses | 96,650.00 | 60,550.35 | 90,000.00 | 47,015.35 | 90,000.00 |
| 620-00-57310-000-828 | TRANSPORTATION EXPENSES | Expenses | 1,000.00 | 756.80 | 1,000.00 | - | 1,000.00 |
| 620-00-57310-000-830 | METER EXPENSES | Expenses | - | - | 25,000.00 | - | 25,000.00 |
| 620-00-57320-000-808 | EQUIP REPLACE | Expenses | - | - | - | - | - |
| 620-00-57320-000-831 | MAINTENANCE OF SEWAGE PLANT | Expenses | 100,000.00 | - | 50,000.00 | 202.45 | 50,000.00 |
| 620-00-57320-000-833 | REP & MAIN - PLANT | Expenses | 120,000.00 | 12,988.21 | 80,000.00 | 10,041.95 | 80,000.00 |
| 620-00-57320-000-834 | REP & MAINT - BLDGS | Expenses | 7,000.00 | 3,095.65 | 7,000.00 | 553.02 | 7,000.00 |
| 620-00-57320-000-835 | REP & MAINT - EQUIP | Expenses | 20,000.00 | 20,050.29 | 20,000.00 | 9,197.19 | 20,000.00 |
| 620-00-57320-000-836 | REP & MAINT - VEHICLES | Expenses | 2,500.00 | 3,582.29 | 2,500.00 | 4,481.66 | 2,500.00 |
| 620-00-57320-000-837 | REP & MAINT - MAINS | Expenses | 68,000.00 | 2,091.95 | 10,000.00 | 10,254.10 | 55,000.00 |
| 620-00-57330-000-840 | BILLING/COLLECT/ACCTG | Expenses | - | - | - | - | - |
| 620-00-57330-000-843 | UNCOLLECTIBLE ACCOUNTS | Expenses | - | - | - | - | - |
| 620-00-57340-000-851 | OFFICE SUPPLIES AND EXPENSES | Expenses | 19,000.00 | 10,334.02 | 12,500.00 | 8,147.20 | 12,500.00 |
| 620-00-57340-000-852 | OUTSIDE SERVICES EMPLOYED | Expenses | 30,500.00 | 22,622.86 | 30,000.00 | 11,238.64 | 30,000.00 |
| 620-00-57340-000-853 | INSURANCE EXPENSE | Expenses | 4,738.00 | 26,595.85 | 27,000.00 | 13,499.86 | 27,000.00 |
| 620-00-57340-000-854 | EMPLOYEES PENSIONS AND BENEFIT | Expenses | 75,425.00 | 78,595.90 | 79,909.01 | 56,532.94 | 59,882.21 |
| 620-00-57340-000-856 | MISCELLANEOUS GENERAL EXPENSES | Expenses | 32,000.00 | 1,052.04 | 10,000.00 | 682.50 | 10,000.00 |
| 620-00-57390-000-403 | DEPRECIATION | Expenses | - | 329,282.00 | - | - | - |
| 620-00-57390-000-408 | TAXES | Expenses | - | - | - | - | - |
| 620-00-57900-000-403 | DEPRECIATION EXPENSE | Expenses | - | - | - | - | - |
| 620-00-58100-000-428 | DEBT ISSUANCE COSTS | Expenses | 277.00 | - | - | - | - |
| 620-00-58200-000-427 | INTEREST ON LONG-TERM DEBT | Expenses | 11,079.00 | 93,901.20 | 52,000.00 | 51,410.36 | 89,246.13 |
| 620-00-58200-000-810 | PRINCIPAL | Expenses | 40,000.00 | - | 90,900.00 | 108,211.00 | 152,200.00 |
| 620-00-59000-000-999 | LOSS ON SALE OF FIXED ASSET | Expenses | - | - | - | - | - |
| 620-00-59001-000-904 | BAD DEBT | Expenses | - | - | - | - | - |
| 620-00-59100-000-935 | CAPITAL OUTLAY | Expenses | 30,000.00 | - | - | - | - |
| 620-00-59200-000-930 | TRANSFERS OUT | Expenses | - | - | - | - | 93,000.00 |

# 2026 Expenditure Budget

| | | | 2024 Budget | 2024 YTD as of 12/31/2024 | 2025 Budget | 2025 YTD as of 10/31/2025 | 2026 Budget |
|---|---|---|---|---|---|---|---|
| | **TOTAL SEWER FUND EXPENSES** | | **853,822.00** | **883,210.88** | **794,614.09** | **527,738.71** | **1,032,765.05** |
| | | | | | | | |
| | **GRAND TOTAL EXPENSE BUDGET** | | **5,899,499.60** | **6,747,909.59** | **5,363,547.20** | **5,450,375.37** | **6,532,514.02** |