Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
100-41110-000	GENERAL PROPERTY TAXES	1,959,024	2,095,149	1,991,456
100-41210-000	CONVERT FARMLAND TAX PENALTY	111		
100-41310-000	PYMT IN LIEU TAXES-MUN UTILITY	410,818	415,000	415,000
100-41320-000	PYMT IN LIEU TAXES-HOUSING AUT	3,300	3,300	3,300
100-41800-000	INTEREST ON TAXES PP & RE	37		
Total TAXES:		2,373,290	2,513,449	2,409,756
100-43400-530	STATE AID GEN TRANSPORTATION	356,868	375,464	414,708
100-43410-000	SHARED REVENUE FROM STATE	630,134	581,390	601,157
100-43411-000	SHARED REVENUE-STATE ADJ.EMS	10,106	7,500	7,500
100-43420-000	OTHER STATE AID	33,578	22,779	26,836
100-43420-520	FIRE INS FROM STATE 2%	27,750	25,000	26,500
100-43430-000	STATE AID EXEMPT COMPUTERS	5,460	5,460	5,460
100-43530-530	STATE AID - CONNECTING STREET	45,885	45,951	46,038
100-43545-530	RECYCLING REVENUE FROM STATE	17,281	17,100	17,100
Total INTERGOVERNMENTAL REVENUE:		1,127,062	1,080,645	1,145,299
100-44110-510	LIQUOR & MALT BEVERAGE LIC	10,584	9,500	10,500
100-44111-510	OPERATORS/PROV LICENSE	2,605	3,500	3,500
100-44112-510	CIGARETTE LICENSE	850	800	800
100-44114-510	TELEVISION FRANCHISE	41,425	40,000	40,000
100-44115-510	WEIGHTS AND MEASURES	2,250	1,600	1,600
100-44120-510	ANIMAL PERMIT/LICENSE	3,926	3,100	3,100
100-44122-510	MISC LICENSES (SUNDRY)	11,241	7,000	9,000
100-44123-510	VEHICLE REGISTRATION FEE PD	-33	6,000	6,000
100-44123-511	LOCAL VEHICLE REG FEE DOT	218,143	196,000	200,000
100-44300-520	BUILDING PERMITS	59,113	35,000	60,000
100-44300-530	ST OPEN/C&G/DRWY/TERACE/SHELTR	3,310	3,500	7,500
100-44400-560	ZONING PERMITS & FEES	54,238	5,000	7,500
Total LICENSES & PERMITS:		407,652	311,000	349,500
100-45110-520	COURT PENALTIES & COSTS	64,183	65,000	70,000
100-45130-520	PARKING VIOLATIONS	7,000	13,000	12,000
Total FINES & FORFEITURES:		71,183	78,000	82,000
100-46110-510	RECORD SEARCH/COPY REVENUE	7,959	7,000	7,000
100-46111-510	LICENSE PUBLICATION FEES	1,745	285	500
100-46123-510	VEHICLE REGIST AGENT FEE	3,076	3,000	4,500
100-46210-520	PD VEH INSPEC & MISC REVENUE	1,808	1,500	1,500
100-46210-530	REIMBURSEMENTS	2,400		
100-46330-520	PARKING FEES	341		250
100-46420-530	REF/RECYC SPEC CHARGE REVENUE	415,013	420,000	420,000
100-46720-550	PARK STORE REVENUE			
100-46721-550	PICNIC TABLE REVENUE	20		
100-46722-550	PARK SHELTER RENTAL REVENUE	2,195	2,000	3,000
100-46723-550	TAXABLE CONCESSION REV	52,817	40,000	52,000
100-46750-550	AQUATIC CENTER REVENUE	9,219	8,000	7,000
100-46751-550	TAXABLE AQUATIC CENTER REVENUE	204,919	182,000	191,000
100-46753-550	BASEBALL REVENUE-YOUTH	7,240	7,000	7,000
100-46810-560	TREE REFORESTATION REVENUE	540	1,200	900

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
	Total PUBLIC CHARGES FOR SERVICE:	709,293	671,985	694,650
100-48030-512	INSUR DIVIDEND/AUDIT ADJ-COURT	5		
100-48110-510	INT ON TEMP INVESTMENTS	187,063	73,000	110,000
100-48130-530	INT ON SPEC ASSESS/SPEC CHRGS	19		
100-48140-512	INSUR DIVIDEND/AUDIT ADJ-GEN	32		
100-48200-510	RENT OF CITY PROPERTY	43,675	77,171	75,500
100-48200-512	INSUR DIVIDEND/AUDIT ADJ-POLIC	1,828	1,600	1,600
100-48201-512	INSUR DIVIDEND/AUDIT ADJ-PT PO	130	150	150
100-48210-510	SALE OF CITY PROPERTY			57,165
100-48300-512	INSUR DIVIDEND/AUDIT ADJ-DPW	591	560	560
100-48310-512	INSUR DIVIDEND/AUDIT ADJ-RECYC	212	215	215
100-48320-512	INSUR DIVIDEND/AUDIT ADJ-PARK	183	165	165
100-48330-512	INSUR DIVIDEND/AUDIT ADJ-CDEV	12		
100-48502-000	POOL/PARK DONATIONS			
100-48720-512	INSUR DIVIDEND/AUDIT ADJ-PARK	240	230	230
100-48725-512	INSUR DIVIDEND/AUDIT ADJ-PK ST	18		
100-48730-512	INSUR DIVIDEND/AUDIT ADJ-POOL	171	160	160
100-48750-512	INSUR DIVIDEND/AUDIT ADJ-YOUTH	4		
100-48900-530	PUBLIC WORKS REVENUE	3,863	10,000	3,000
100-48900-550	MISC REVENUE (GF)		2,000	2,000
100-48901-550	YOUTH CENTER REVENUE	700		
	Total MISCELLANEOUS REVENUE:	238,746	165,251	250,745
100-49950-410	TID TRANSFERS		23,800	19,050
	Total OTHER FINANCING SOURCES:		23,800	19,050
	Total Revenue:	4,927,225	4,844,130	4,951,000
100-51010-110	COUNCIL SALARY	16,874	19,656	24,570
100-51010-150	COUNCIL FICA	1,291	1,504	1,880
100-51010-300	COUNCIL EXPENSES & SUPPLIES	5,734	4,500	5,000
100-51010-330	COUNCIL & COMM PROF DEV	2,270	5,000	5,000
	Total COUNCIL:	26,169	30,660	36,450
100-51020-110	MAYOR SALARY & BENEFITS	4,158	4,158	4,914
100-51020-150	MAYOR FICA	318	318	376
100-51020-300	MAYOR EXPENSES	696	1,500	1,500
	Total MAYOR:	5,172	5,976	6,790
100-51030-110	MUNI COURT SALARY	29,888	31,755	32,945
100-51030-134	MUNI COURT INCOME CONTINUATION		55	55
100-51030-136	MUNICIPAL COURT LIFE INS	149	92	101
100-51030-138	MUNICIPAL COURT RETIREMENT	845	889	953
100-51030-150	MUNICIPAL COURT FICA	2,287	2,429	2,520
100-51030-251	COURT IT MAINT & REPAIR	6,422	4,000	5,000
100-51030-252	COURT- IT EQUIP		500	495
100-51030-281	MUNI COURT FINES/ASSESS	7,319	22,000	20,000

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
100-51030-300	MUNICIPAL COURT EXPENSES	3,849	2,900	3,500
100-51030-305	MUNICIPAL JUDICIAL SUBSTITUTE	200	300	297
100-51030-511	MUNI COURT LIABILITY INSURANCE	215	289	343
100-51030-512	MUNI COURT WORKERS COMP INS	33	56	66
	Total MUNICIPAL COURT:	51,208	65,265	66,275
100-51040-210	LEGAL SERVICES	24,053	23,000	26,500
100-51040-215	LEGAL SERVICES MUNI COURT	12,821	22,000	
	Total LEGAL SERVICES:	36,875	45,000	26,500
100-51050-300	CITY ADMIN EXPENSES			150
	Total CITY ADMINISTRATOR:			150
100-51070-210	ELECTION EQUIP MAINT/SUPPLIES	335		
	Total ELECTIONS:	335		
100-51090-210	ACCOUNTING/AUDITING	29,706	40,000	39,000
	Total ACCOUNTING/AUDITING:	29,706	40,000	39,000
100-51100-210	ASSESSOR SERVICES	22,139	24,000	25,171
100-51100-310	ASSESSOR SUPPLIES	223	150	157
	Total ASSESSOR:	22,363	24,150	25,328
100-51110-110	FINANCE SALARY	119,827	147,570	146,355
100-51110-132	FINANCE DENTAL INSURANCE	2,216	2,787	3,010
100-51110-133	FINANCE HEALTH INSURANCE	36,622	48,501	51,165
100-51110-134	FINANCE INCOME CONTINUATION		610	610
100-51110-136	FINANCE LIFE INSURANCE	160	225	248
100-51110-138	FINANCE RETIREMENT	8,257	10,141	10,877
100-51110-150	FINANCE FICA	8,949	11,289	11,196
100-51110-180	RECOGNITION PROGRAM	198	605	605
100-51110-210	FINANCE PROFESSIONAL SERVICES	243	2,500	2,475
100-51110-250	FINANCE OFFICE EQUIP CONTRACTS		1,500	1,485
100-51110-251	FINANCE - IT MAINT & REPAIR	8,038	5,500	5,445
100-51110-252	FINANCE- IT EQUIP	1,003	3,000	2,970
100-51110-280	FINANCE CO TAX COLLECTION	1,927	2,100	2,079
100-51110-290	FINANCE PUBLISHING CONTRACT	6,730	10,000	7,000
100-51110-300	FINANCE ADMIN EXPENSE	1,077	900	1,000
100-51110-301	CONTINGENCY		8,000	8,000
100-51110-310	FINANCE OFFICE SUPPLIES & EXP	20,492	13,500	13,000
100-51110-330	FINANCE PROFESSIONAL DEV	12,459	14,000	13,000
100-51110-361	FINANCE COMMUNICATIONS	8,975	8,000	7,500
100-51110-370	FINANCE ELECTION EXPENSES	34,188	6,000	5,750
100-51110-512	FINANCE WORK COMP INS	234	600	750

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
Total FINANCE:		271,596	297,328	294,520
100-51120-355	MUNICIPAL BUILDINGS	51,501	50,000	49,000
Total MUNICIPAL BUILDING:		51,501	50,000	49,000
100-51140-150	CITIZEN COMMITTEE- FICA	254	360	300
100-51140-160	CITIZEN COMMITTEE STIPENDS	4,179	4,200	4,000
100-51140-210	COMMUNITY WEB PAGE	514	5,000	4,500
100-51140-220	MANUFACTURING ASSESSMENT FEE	865	1,000	1,000
100-51140-251	SOFTWARE MAINT AGREEMENT	3,285	10,000	13,000
100-51140-285	DOG & CAT EXPENSE	4,470	4,750	4,703
100-51140-390	MISCELLANIOUS	65,502		
100-51140-392	GEN PUBLIC RELATIONS & ADVOCAC		750	750
100-51140-505	WEIGHTS AND MEASURES	2,250	1,600	1,600
100-51140-510	PROPERTY INSURANCE	5,519	4,233	5,291
100-51140-511	LIABILITY INSURANCE	2,351	2,625	3,281
Total OTHER GENERAL GOVERNMENT:		89,189	34,518	38,425
100-52200-110	POLICE SALARY	1,003,912	994,246	971,458
100-52200-131	POLICE CLOTHING ALLOW	11,000	11,000	11,000
100-52200-132	POLICE DENTAL INS	12,067	15,649	16,901
100-52200-133	POLICE HEALTH INS	203,767	306,647	341,008
100-52200-134	POLICE INCOME CONT		4,265	4,265
100-52200-136	POLICE LIFE INS	1,408	1,340	1,474
100-52200-138	POLICE RETIREMENT	136,867	137,459	147,425
100-52200-150	POLICE FICA	75,865	76,060	74,317
100-52200-180	RECOGNITION PROGRAM POLICE	595	770	770
100-52200-205	Investigative Expenses	404	1,000	990
100-52200-210	PROFESSIONAL SERVICES	9,460	9,000	8,910
100-52200-251	POLICE - IT MAINT & REPAIR	6,275	10,500	10,395
100-52200-252	POLICE- IT EQUIP	4,794	4,000	3,960
100-52200-260	ACCREDITATION	1,482	2,600	5,000
100-52200-290	POLICE 911 SERVICE	1,749	2,200	2,178
100-52200-310	POLICE OFFICE SUPPLIES	18,926	11,000	10,890
100-52200-314	RECORDS ARCHIVE EXPENSE	4		
100-52200-330	POLICE PROFESSIONAL DEV	5,880	8,500	8,415
100-52200-331	POLICE AMMUNITION	22	3,000	2,970
100-52200-340	POLICE EQUIPMENT	11,005	7,100	7,029
100-52200-342	POLICE COMMISSION	775	250	248
100-52200-343	POLICE VEHICLE FUEL	30,567	15,500	15,345
100-52200-350	POLICE EQUIP MAINTENANCE	6,930	8,000	7,920
100-52200-355	POLICE BLDG MAINT	7,504	5,500	5,445
100-52200-360	POLICE BLDG UTILITIES EXPENSE	10,575	13,000	12,870
100-52200-361	POLICE COMMUNICATIONS	19,442	8,800	8,712
100-52200-380	POLICE BODY ARMOR	994	2,000	1,980
100-52200-390	POLICE MISCELLANIOUS	4	400	396
100-52200-392	POLICE PUBLIC RELATIONS		900	1,100
100-52200-510	POLICE PROPERTY INSURANCE	4,795	2,911	3,638
100-52200-511	POLICE LIABILITY INSURANCE	4,774	3,255	4,069
100-52200-512	POLICE WORKERS COMP INSURANCE	13,597	23,279	27,934

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
	Total POLICE DEPARTMENT:	1,605,436	1,690,129	1,719,012
100-52210-209	FIRE DISTRICT CONTRIB-INTERGOV	27,750	26,000	32,588
100-52210-210	FIRE DISTRICT CONTRIBUTION	290,585	318,064	315,643
	Total FIRE DISTRICT:	318,335	344,064	348,231
100-52230-110	PT - POLICE SALARY	36,101	50,871	42,745
100-52230-132	PT - POLICE DENTAL INS	240	245	264
100-52230-133	PT - POLICE HEALTH INS	5,154	5,867	6,560
100-52230-134	PT - POLICE INCOME CONTINUATIO		109	109
100-52230-136	PT - POLICE LIFE INS	16	73	81
100-52230-138	PT - POLICE RETIREMENT	1,920	4,659	4,996
100-52230-150	PT - POLICE FICA	2,727	3,892	3,270
100-52230-330	PT - POLICE PROFESSIONAL DEV	547		
100-52230-512	PT - POLICE WORK COMP INS	484	769	923
	Total PT - POLICE DEPARTMENT:	47,189	66,484	58,948
100-52240-110	BLDG INSPECTOR SALARY	23,877	76,161	76,011
100-52240-132	BLDG INSP DENTAL INS	251	392	423
100-52240-133	BLDG INSP HEALTH INS	4,417	23,062	25,874
100-52240-134	BLDG INSP INCOME CONT		327	327
100-52240-136	BLDG INSP LIFE INS	20	508	559
100-52240-138	BLDG INSP RETIREMENT	1,594	5,293	5,677
100-52240-150	BLDG INSP FICA	1,734	5,826	5,815
100-52240-210	BLDG INSP - PROFESSIONAL SERVI	48,497	1,500	1,500
100-52240-251	BLDG INSP - IT MAINT & REPAIR	1,613	1,500	1,000
100-52240-252	BLDG INSP- IT EQUIP	2,400	2,000	3,500
100-52240-300	BLDG INSP - MISC EXP	6,465	2,000	1,500
100-52240-330	BLDG INSP PROFESSIONAL DEVL	465	4,000	2,000
100-52240-361	BLDG INSP - COMMUNICATIONS	1,491	1,500	1,500
100-52240-512	BLDG INSP WORK COMP INS	1,437	2,533	3,040
	Total BUILDING INSPECTOR:	94,261	126,603	128,726
100-53300-110	PW SALARY	194,095	229,683	238,413
100-53300-130	PW SAFETY AND PPE	3,240	2,900	2,900
100-53300-131	PW CLOTHING ALLOWANCE	2,079	1,500	1,500
100-53300-132	PW DENTAL INS	4,555	4,434	4,789
100-53300-133	PW HEALTH INS	61,664	73,642	91,548
100-53300-134	PW INCOME CONT		988	988
100-53300-136	PW LIFE INS	269	243	267
100-53300-138	PW RETIREMENT	13,404	15,963	17,120
100-53300-150	PW FICA	14,771	17,571	18,239
100-53300-180	RECOGNITION PROGRAM PUBLIC WO	342	330	330
100-53300-210	PROFESSIONAL SERVICES	1,079	1,200	1,100
100-53300-251	PW - IT MAINT & REPAIR	375	500	500
100-53300-252	PW - IT EQUIP	932	1,000	1,000
100-53300-280	PW DRUG & ALCOHOL TESTING	174	650	450
100-53300-300	PW STREET MAINT& REPAIRS	51,690	47,000	45,000
100-53300-301	STREET TREE REMOVAL	11,037	10,000	9,000

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
100-53300-302	DE-ICING MATERIALS	28,280	40,000	35,000
100-53300-303	DMV REGISTRATION USEAGE	174,599	196,000	200,000
100-53300-310	PW OFFICE SUPPLIES & EXP	2,497	2,500	2,500
100-53300-330	PW PROFESSIONAL DEVL	8,437	10,000	9,000
100-53300-340	PW - TOOLS & EQUIP	1,946	2,000	2,000
100-53300-343	PW VEHICLE FUEL	21,286	24,000	24,000
100-53300-355	PW BLDG MAINT & SUPPLIES	4,239	6,500	6,500
100-53300-360	PW BLDG UTILITIES EXP-HEAT, W	10,945	16,500	16,300
100-53300-361	PW COMMUNICATIONS	5,819	5,000	5,000
100-53300-390	PW MISC EXP/ 213 HIGHWAY PRP	454	900	900
100-53300-510	PW PROPERTY INSURANCE	8,241	6,300	7,875
100-53300-511	PW LIABILITY INSURANCE	10,305	7,700	9,625
100-53300-512	PW WORKERS COMP INSURANCE	4,260	7,392	8,871
100-53300-891	PW MAPPING	400	500	250
Total Public Works:		641,414	732,896	760,965
100-53310-110	RECYCLING SALARY	99,054	79,975	85,235
100-53310-132	RECYCLING DENTAL INS	2,016	1,345	1,453
100-53310-133	RECYCLING HEALTH INS	34,555	21,661	28,138
100-53310-134	RECYCLING INCOME CONT		267	267
100-53310-136	RECYCLING LIFE INS	98	68	75
100-53310-138	RECYCLING RETIREMENT	6,403	4,319	4,632
100-53310-150	RECYCLING FICA	7,475	6,118	6,520
100-53310-290	RECYCLING & REFUSE COLLECTION	286,687	315,000	310,000
100-53310-300	RECYCLING EXPENSE	165	500	250
100-53310-310	RECYCLING ADVERT & PROMOTIONS		500	
100-53310-512	RECYCLING WORK COMP INS	1,343	2,287	2,745
Total RECYCLING & DISPOSAL:		437,796	432,041	439,315
100-53420-300	PW FLEET MAINTENANCE	37,385	30,000	30,000
Total FLEET MAINTENANCE:		37,385	30,000	30,000
100-53470-300	PW STREET LIGHTING EXP	53,650	70,725	70,018
Total STREET LIGHTING:		53,650	70,725	70,018
100-54600-720	AWARE AGENCY	6,300	12,200	12,200
100-54600-721	CREEKSIDE MEMBERSHIP		150	150
100-54600-722	BASE PROGRAM		1,000	1,000
Total HEALTH & HUMAN SERVICES:		6,300	13,350	13,350
100-54620-210	SENIOR CITIZENS PROGRAM	4,500	4,500	4,500
100-54620-212	SENIOR TRANS & SERVICES	23,110	23,110	23,110
Total SENIOR CITIZENS PROGRAM:		27,610	27,610	27,610
100-55720-110	PARK MAINT SALARY	90,012	89,207	92,621
100-55720-131	PARK MAINT CLOTHING ALLOW	600	300	300
100-55720-132	PARK MAINT DENTAL INS	2,032	1,861	2,010

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
100-55720-133	PARK MAINT HEALTH INS	27,795	28,827	32,343
100-55720-134	PARK MAINT INCOME CONT		279	279
100-55720-136	PARK MAINT LIFE INS	433	109	450
100-55720-138	PARK MAINT RETIREMENT	5,776	4,512	4,839
100-55720-150	PARK MAINT FICA	6,705	6,824	7,085
100-55720-180	RECOGNICTION PROGRAM PARKS		55	55
100-55720-300	PARK MAINT EXPENSES	26,684	22,000	22,500
100-55720-320	LAKE LEOTA FISH STOCKING	5,090	5,000	5,000
100-55720-330	PARKS PROFESSIONAL DEVL	415	500	495
100-55720-343	PARKS FUEL	2,719	3,200	3,168
100-55720-351	PARKS - IT MAINT AND REPARE		300	297
100-55720-352	PARKS - IT EQUIP	199	200	2,500
100-55720-360	PARK UTILITIES EXPENSE	42,714	45,000	44,500
100-55720-361	PARKS COMMUNICATION EXPENSE	551	650	644
100-55720-362	BALLFIELD LIGHTING EXP	-4,674	3,000	2,970
100-55720-510	PARK PROPERTY INSURANCE	5,463	4,500	5,625
100-55720-511	PARK LIABILITY INSURANCE	739	625	781
100-55720-512	PARK WORKERS COMP INSURANCE	1,713	2,967	3,561
100-55720-720	CITY CELEBRATION/EVENTS	200	1,000	1,500
Total PARK MAINTENANCE:		215,166	220,919	233,523
100-55730-110	AQUATIC CENTER SALARY	107,896	108,135	120,995
100-55730-136	AQUATIC CENTER LIFE INS			10
100-55730-138	AQUATIC CENTER RETIREMENT			250
100-55730-150	AQUATIC CENTER FICA	8,254	8,272	9,256
100-55730-180	AQUATIC CENTER RECOGNITION			550
100-55730-251	AQUATIC CENTER IT MAINT & REP			1,500
100-55730-300	AQUATIC CENTER EXPENSES	70,184	65,000	100,000
100-55730-350	CONCESSIONS MAINT EXPENSES	157	2,000	1,980
100-55730-510	AQUATIC CENTER PROPERTY INS	2,150	6,000	7,500
100-55730-511	AQUATIC CENTER LIABILITY INSUR	1,173	2,000	2,500
100-55730-512	AQUATIC CTR WORKERS COMP INSUR	1,179	3,597	4,316
Total SWIMMING POOL:		190,993	195,005	248,857
100-55740-110	CONCESSIONS SALARY		9,000	5,000
100-55740-150	CONCESSIONS FICA		688	
100-55740-300	CONCESSIONS EXPENSES	42,580	50,000	15,000
100-55740-512	CONCESSIONS WORK COMP INS	129	299	299
Total PARK STORE:		42,710	59,988	20,299
100-55750-110	RECREATION & YOUTH CTR SALARY	6,161	36,509	
100-55750-150	RECREATION & YOUTH CTR FICA	471	2,793	
100-55750-210	RECREATION & YOUTH C PROF SERV	307	300	297
100-55750-300	RECREATION & YOUTH CTR OPER	10,325	10,000	9,900
100-55750-355	YOUTH CTR REPAIRS & MAINT/BLDG	4,451	1,000	20,000
100-55750-510	YOUTH CENTER PROPERTY INS	1,158	831	1,039
100-55750-511	YOUTH CENTER LIABILITY INS	332	575	719
100-55750-512	YOUTH CENTER WORK COMP INS	35	61	73

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
	Total YOUTH CENTER:	23,239	52,069	32,028
100-55760-110	REC & BASEBALL SALARY		1	
100-55760-150	REC & BASEBALL FICA			
100-55760-300	RECREATION & BASEBALL EXPENSES	5,248	9,000	15,000
100-55760-512	REC & BASEBALL WORK COMP INS			
	Total BASEBALL:	5,248	9,001	15,000
100-56820-210	PROFESSIONAL SERVICES	6,348	5,000	4,500
100-56820-300	ECONOMIC DEVELOPMENT EXP	1,252	1,500	1,500
100-56820-305	MEMBERSHIP DUES	495	2,000	2,000
100-56820-400	PLAN IMPLEMENTATION		1,000	1,000
100-56820-410	ECONOMIC DEVELOPMENT MARKETIN	1,024	1,000	1,000
100-56820-420	PRINT MATERIALS	270	1,000	1,000
100-56820-720	BLDG IMPROVEMENT GRANT FUND EC	8,000	6,000	6,000
	Total ECONOMIC DEVELOPMENT:	17,390	17,500	17,000
100-56840-110	COMMUNITY DEVELOP SALARY	82,375	86,102	90,304
100-56840-132	COMMUNITY DEVELOP DENTAL INS	1,427	1,455	1,571
100-56840-133	COMMUNITY DEVELOP HEALTH INSUR	20,524	24,604	27,583
100-56840-134	COMMUNITY DEVELOP INCOME CONT		370	370
100-56840-136	COMMUNITY DEVELOP LIFE INSUR	68	77	84
100-56840-138	COMMUNITY DEVELOP RETIREMENT	5,680	5,984	6,418
100-56840-150	COMMUNITY DEVELOP FICA	6,221	6,587	7,037
100-56840-210	PROFESSIONAL SERVICES	1,766	7,000	5,000
100-56840-240	GIS DATA	200	1,300	2,000
100-56840-251	COMM DEVL - IT MAINT & REPAIR	1,663	1,000	1,000
100-56840-252	COMM DEVL - IT EQUIP	439	2,000	2,000
100-56840-300	COMMUNITY DEVELOP EXPENSES	4,577	3,000	3,000
100-56840-330	COMMUNITY DEVL PROFESSIONAL DE	3,563	7,000	6,000
100-56840-342	BOARD OF APPEALS EXP		250	250
100-56840-512	COMMUNITY DEVLP WORK COMP INS	84	120	120
100-56840-891	COMM DEV MAPPING	200	1,500	1,500
	Total COMMUNITY PLANNING:	128,788	148,349	154,237
100-56860-210	COMM DEV SOFTWARE SERVICES		3,000	3,000
	Total PLANNING & DEVELOPMENT:		3,000	3,000
100-56880-300	HISTORIC PRESERVATION EXP	1,061	1,500	1,500
100-56880-340	TREE REFORESTATION EXP	8,504	10,000	7,000
	Total PRESERVATION & RESTORATION:	9,565	11,500	8,500
	Total Expenditure:	4,486,589	4,844,130	4,911,057
	Total RETIREE HEALTH ACCOUNT:	440,636		39,943
110-41240-000	ROOM TAX	10,819	23,000	15,000

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
	Total OTHER FINANCING SOURCES:	10,819	23,000	15,000
110-48110-510	INT ON TEMP INVESTMENTS	1,859		800
	Total OTHER FINANCING SOURCES:	1,859		800
110-49999-990	FUND BALANCE APPLIED		29,090	19,015
	Total OTHER FINANCING SOURCES:		29,090	19,015
	Total Revenue:	12,678	52,090	34,815
110-56820-210	PROFESSIONAL SERVICES	460	18,290	9,415
110-56820-300	TOURISM EXPENSE	8,515	22,400	16,000
110-56820-410	ECONOMIC DEVELOPMENT MARKETIN	3,608	11,400	9,400
	Total PAYROLL CLEARING TRANSACTIONS:	12,583	52,090	34,815
	Total Expenditure:	12,583	52,090	34,815
	Total RETIREE HEALTH ACCOUNT:	95		
120-46700-100	STATE GRANTS			2,500
120-46700-510	ECONOMIC DEVL REVENUE	550		
	Total OTHER FINANCING SOURCES:	550		2,500
120-48110-510	INT ON TEMP INVESTMENTS	7,218	4,000	
	Total OTHER FINANCING SOURCES:	7,218	4,000	
	Total Revenue:	7,768	4,000	2,500
120-56700-210	HOUSING ADMIN SERVICES		20,000	2,500
120-56700-211	HOUSING PROF SERVICES-CAPITAL		10,000	
120-56700-821	HOUSING CAPITAL IMPROVEMENT	114,714	120,000	
	Total PAYROLL CLEARING TRANSACTIONS:	114,714	150,000	2,500
	Total Expenditure:	114,714	150,000	2,500
	Total RETIREE HEALTH ACCOUNT:	-106,946	-146,000	
200-41110-520	GEN PROPERTY TAXES (CITY)	157,561	158,001	160,652
	Total TAXES:	157,561	158,001	160,652
200-43520-520	ACT 102 REVENUES FOR TRAINING	4,056	4,000	4,000
200-43521-520	ACT 102 REVENUES FOR TRAINING	3,200		2,100
	Total INTERGOVERNMENTAL REVENUE:	7,256	4,000	6,100

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
200-46230-520	EMS SERVICE CHARGE	853,972	700,000	800,000
	Total PUBLIC CHARGES FOR SERVICE:	853,972	700,000	800,000
200-47324-520	TOWNSHIP SERVICE AGREEMENT	82,408	82,639	84,025
	Total MISCELLANEOUS EMS REVENUE:	82,408	82,639	84,025
200-48110-510	INT ON TEMP INVESTMENTS	10,500	3,000	6,000
200-48220-512	INSUR DIVIDEND/AUDIT ADJ-EMS	812	700	693
200-48900-520	MISC REVENUE	3,528		500
	Total MISCELLANEOUS REVENUE:	14,840	3,700	7,193
200-49999-990	FUND BALANCE APPLIED		68,000	100,000
	Total OTHER FINANCING SOURCES:		68,000	100,000
	Total Revenue:	1,116,038	1,016,340	1,157,970
200-52220-110	EMS SALARY	309,913	330,067	347,419
200-52220-131	EMS CLOTHING & CLEANING	1,559	3,000	2,900
200-52220-132	EMS DENTAL INS	2,224	2,306	2,491
200-52220-133	EMS HEALTH INS	31,741	36,621	39,467
200-52220-134	EMS INCOME CONTINUATION		444	444
200-52220-135	EMS LENGTH OF SERV AWARD PR	15,140	7,000	8,500
200-52220-136	EMS LIFE INS	241	169	186
200-52220-137	EMS LIFE AND ACCIDENT POLICY		2,100	2,100
200-52220-138	EMS RETIREMENT	14,114	7,181	7,701
200-52220-150	EMS FICA	23,185	25,250	26,578
200-52220-180	RECOGNITION PROGRAM	701	990	1,100
200-52220-210	EMS PROFESSIONAL SERVICES	4,493	2,500	2,400
200-52220-251	EMS IT MAINT & REPAIR	1,414	3,500	3,400
200-52220-252	EMS IT EQUIP	9,039	3,000	2,900
200-52220-295	EMS ADMIN SERVICES - BILLING	46,923	54,000	53,460
200-52220-310	EMS OFFICE SUPPLIES	1,640	1,300	1,200
200-52220-330	EMS PROFESSIONAL DEVL	10,364	7,000	6,900
200-52220-340	EMS MED SUPPLIES & EQUIP	17,094	20,000	20,000
200-52220-341	EMS MED EQUIP MAINT	18,597	8,000	7,900
200-52220-343	EMS AMBULANCE FUEL	8,829	12,000	11,800
200-52220-350	EMS AMBULANCE MAINTENANCE	28,192	20,000	19,800
200-52220-355	EMS BUILDING MAINT & REPAIRS	1,074	6,000	5,900
200-52220-361	EMS COMMUNICATIONS	6,725	5,000	4,900
200-52220-362	EMS UTILITIES	9,304	8,000	7,900
200-52220-380	EMS ACT 102 EXPENSES-AIDS & TR		7,000	6,900
200-52220-510	EMS PROPERTY INSURANCE	7,538	3,400	4,250
200-52220-511	EMS LIABILITY INSURANCE	17,785	9,000	11,250
200-52220-512	EMS WORKERS COMP INSURANCE	7,855	11,013	13,215
200-52220-530	EMS BUILDING RENT	12,500	12,500	12,750
200-52220-640	Transfer to Capital Projects		68,000	100,000
200-52220-740	EMS BAD DEBT EXPENSE	98,123	90,000	95,000
200-52220-741	Medicare/Medicaid Write Offs	343,495	250,000	325,000

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
	Total EMERGENCY MEDICAL SERVICES:	1,049,804	1,016,340	1,155,711
200-55220-800	MISC EXPENSE	1,167		
	Total EMERGENCY MEDICAL SERVICES:	1,167		
	Total Expenditure:	1,050,971	1,016,340	1,155,711
	Total RETIREE HEALTH ACCOUNT:	65,067		2,259
210-41110-550	GENERAL CITY APPRORIATIONS	339,896	335,994	344,384
	Total TAXES:	339,896	335,994	344,384
210-43720-550	COUNTY GRANT	95,341	89,922	102,767
210-43900-550	LSTA GRANT FROM ALS	790		
	Total INTERGOVERNMENTAL REVENUE:	96,131	89,922	102,767
210-46710-550	LIBRARY BOOK SALES		300	
210-46711-550	LIBRARY COPIER REVENUES	3,605	3,000	3,000
210-46712-550	LIBRARY FINES	891	500	500
210-46713-550	OTHER RECEIPTS	13,003	13,514	13,434
	Total PUBLIC CHARGES FOR SERVICE:	17,499	17,314	16,934
210-48110-510	INT ON TEMP INVESTMENTS	2,424	1,250	750
210-48500-550	LIBRARY GIFTS	1,425		
210-48700-512	INSUR DIVIDEND/AUDIT ADJ-LIBRA	67	50	50
	Total MISCELLANEOUS LIBRARY REVENUE:	3,915	1,300	800
210-49999-990	FUND BALANCE APPLIED		24,179	24,000
	Total Other Financing Sources:		24,179	24,000
	Total Revenue:	457,441	468,709	488,885
210-55700-110	LIBRARY SALARIES	224,685	244,624	260,288
210-55700-132	LIBRARY DENTAL INS	1,000	2,792	3,016
210-55700-133	LIBRARY HEALTH INS	25,722	43,241	48,514
210-55700-134	LIBRARY INCOME CONT		703	703
210-55700-136	LIBRARY LIFE INS	630	223	600
210-55700-138	LIBRARY RETIREMENT	10,526	12,607	13,521
210-55700-150	LIBRARY FICA	15,941	18,714	19,912
210-55700-180	RECOGNITION PROGRAM		330	330
210-55700-251	LIBRARY- IT MAINT & REPAIR	14,322	15,720	9,560
210-55700-252	LIBRARY - IT EQUIP	505	2,250	2,150
210-55700-310	LIBRARY OFFICE SUPPLIES	2,466	2,250	2,250
210-55700-311	LIBRARY BOOK PROCESS SUPPLIES	2,458	2,500	2,500
210-55700-312	LIBRARY COPIER SUPPLIES	2,558	2,500	2,500
210-55700-313	LIBRARY POSTAGE	286	400	400

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
210-55700-330	LIBRARY PROFESSIONAL DEVL	1,450	2,000	2,000
210-55700-355	BLDG MAINTENANCE & REPAIR	57,078	44,046	44,000
210-55700-361	LIBRARY COMMUNICATIONS	2,861	3,500	3,500
210-55700-362	LIBRARY UTILITIES	12,636	15,000	15,000
210-55700-363	LIBRARY FUEL	4,541	8,200	8,200
210-55700-371	LIBRARY ADULT BOOKS	18,851	20,000	20,000
210-55700-372	LIBRARY CHILDREN'S BOOKS	13,971	14,000	14,000
210-55700-374	LIBRARY - PERIODICALS	6,206	3,500	3,500
210-55700-376	LIBRARY PROGRAMMING SUPPLIES	5,128	4,000	5,500
210-55700-385	LIBRARY GRANT EXPENDITURES	2,703		
210-55700-389	CASH SHORT & OVER			
210-55700-390	LIBRARY ADVERTISING & PROMOS		200	200
210-55700-510	LIBRARY PROPERTY INSURANCE	6,823	4,300	5,375
210-55700-511	LIBRARY LIABILITY INSURANCE	554	700	875
210-55700-512	WORKERS COMPENSATION INSURANC	326	409	491
	Total LIBRARY:	434,226	468,709	488,885
	Total Expenditure:	434,226	468,709	488,885
	Total RETIREE HEALTH ACCOUNT:	23,215		
220-41110-540	TAXES	98,547	96,339	106,631
	Total TAXES:	98,547	96,339	106,631
220-46541-540	LOT SALES REVENUE	30,470	19,000	17,000
220-46542-540	INTERMENT RECEIPTS	35,640	28,000	26,000
	Total PUBLIC CHARGES FOR SERVICE:	66,110	47,000	43,000
220-48110-510	INT ON TEMP INVESTMENTS	2,950	1,800	1,800
220-48200-540	MISCELLANEOUS RENT	503		
220-48640-512	INSUR DIVIDEND/AUDIT ADJ-CEMET	228	200	
	Total MISCELLANEOUS CEMETERY REVENUE:	3,681	2,000	1,800
220-49999-990	FUND BALANCE APPLIED		40,000	40,000
	Total Other Financing Sources:		40,000	40,000
	Total Revenue:	168,338	185,339	191,431
220-54640-110	CEMETERY SALARY	92,263	92,774	96,660
220-54640-131	CEMETERY CLOTHING ALLOWANCE	600	300	300
220-54640-132	CEMETERY DENTAL INS	802	725	783
220-54640-133	CEMETERY HEALTH INS	14,672	15,789	16,354
220-54640-134	CEMETERY INCOME CONT		334	334
220-54640-136	CEMETERY LIFE INS	449	429	472
220-54640-138	CEMETERY RETIREMENT	5,682	5,403	5,795
220-54640-150	CEMETERY FICA	6,994	7,097	7,395
220-54640-180	RECOGNITION PROGRAM	32	55	55
220-54640-251	CEMETERY IT SERVICES & EQUIP	673	1,000	800

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
220-54640-343	CEMETERY FUEL	4,114	3,250	3,250
220-54640-350	CEMETERY MAINT EXP	12,314	11,000	11,000
220-54640-360	CEMETERY UTILITIES EXPENSE	1,095	1,200	1,200
220-54640-361	CEMETERY COMMUNICATION EXPENS	2,714	1,000	800
220-54640-510	CEMETERY PROPERTY INSURANCE	1,648	1,000	1,250
220-54640-511	CEMETERY LIABILITY INSURANCE	3,034	1,300	1,625
220-54640-512	CEMETERY WORKERS COMP INS	2,115	2,681	3,217
Total CEMETERY:		149,201	145,339	151,290
220-55700-640	TRANSFER TO CAPITAL PROJECTS		40,000	40,000
Total CEMETERY:			40,000	40,000
Total Expenditure:		149,201	185,339	191,290
Total RETIREE HEALTH ACCOUNT:		19,137		141
230-48110-510	INT ON TEMP INVESTMENTS	11,046		
Total Other Financing Sources:		11,046		
Total Revenue:		11,046		
230-51110-251	ARPA SECURITY SAFETY CYBERSECU	19,563		
Total CEMETERY:		19,563		
230-55750-210	ARPA YOUTH CENTER STUDY	5,245		
Total CEMETERY:		5,245		
230-57960-821	ARPA CITY HALL BUILDING UPGRAD	10,176		
230-57960-831	465 W MAIN ST & OTHER BLDGS	114,048		
230-57960-833	APRA DIGITAL UPGRADES CH EMS P	16,759		
Total CEMETERY:		140,983		
Total Expenditure:		165,791		
Total RETIREE HEALTH ACCOUNT:		-154,745		
240-48110-510	INT ON TEMP INVESTMENTS	558		
Total Other Financing Sources:		558		
Total Revenue:		558		
Total RETIREE HEALTH ACCOUNT:		558		
250-41110-000	GENERAL PROPERTY TAXES	120		
250-41120-570	TIF #5 INCREMENT	360,097	365,241	334,418

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
Total TAXES:		360,216	365,241	334,418
250-43430-000	STATE AID	7,607	5,975	5,975
Total INTERGOVERNMENTAL REVENUE:		7,607	5,975	5,975
250-48110-510	INT ON TEMP INVESTMENTS	5,452		
250-48150-570	DEVELOPMENT AGREEMENT REVENU	8,614	7,776	
250-48500-000	DONATIONS			-3,500
Total MISCELLANEOUS REVENUE:		14,066	7,776	-3,500
250-49270-000	TRANSFER IN		-3,700	
Total Other Financing Sources:			-3,700	
Total Revenue:		381,889	375,292	336,893
250-57900-210	PROFESSIONAL SERVICES	3,217	1,900	1,900
250-57900-801	LAND AQUISITION/ RIGHT OF WAY	1,166		
Total TIF #5 Spec Rev Expenditures:		4,383	1,900	1,900
250-57950-210	ADMINISTRATIVE SERVICES	150	7,150	7,150
250-57950-600	DEBT SERVICE	147,190	148,863	145,398
250-57950-751	DEVELOPMENT ASSISTANCE	17,703	19,000	
Total TIF #5 Spec Rev Expenditures:		165,043	175,013	152,548
Total Expenditure:		169,426	176,913	154,448
Total RETIREE HEALTH ACCOUNT:		212,463	198,379	182,445
260-41120-570	TIF #6 INCREMENT	137,669	138,542	160,772
Total TAXES:		137,669	138,542	160,772
260-43430-000	STATE AID	9,351	8,909	8,809
Total INTERGOVERNMENTAL REVENUE:		9,351	8,909	8,809
260-48110-510	INTEREST INCOME	4,169	800	1,200
260-48150-570	DEVELOPMENT AGREEMENT REVENU	6,373	6,500	6,900
Total MISCELLANEOUS REVENUE:		10,542	7,300	8,100
Total Revenue:		157,563	154,751	177,681
260-57900-210	Professional Services	3,752	2,000	2,000

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
	Total TIF#6 Spec Rev Expenditures:	3,752	2,000	2,000
260-57950-210	ADMINISTRATIVE SERVICES	150	3,150	3,150
260-57950-600	DEBT SERVICE	74,648	73,848	73,048
260-57950-751	Development Assistance		43,294	98,093
	Total TIF #6 Spec Rev Expenditures:	74,798	120,292	174,291
	Total Expenditure:	78,549	122,292	176,291
	Total RETIREE HEALTH ACCOUNT:	79,014	32,459	1,390
270-48110-510	INTEREST INCOME	7,666		
	Total MISCELLANEOUS REVENUE:	7,666		
	Total Revenue:	7,666		
270-57900-210	Professional Services	267		
	Total TIF#7 Spec Rev Expenditures:	267		
270-57950-600	DEBT SERVICE	64,500		62,000
	Total TIF #7 Spec Rev Expenditures:	64,500		62,000
	Total Expenditure:	64,767		62,000
	Total RETIREE HEALTH ACCOUNT:	-57,101		-62,000
280-41120-570	TIF #8 INCREMENT	59,685	60,282	65,391
	Total TAXES:	59,685	60,282	65,391
280-43430-000	STATE AID	1,685	73	73
	Total INTERGOVERNMENTAL REVENUE:	1,685	73	73
280-48110-510	INTEREST INCOME	1,538	150	200
	Total MISCELLANEOUS REVENUE:	1,538	150	200
	Total Revenue:	62,909	60,505	65,664
280-57900-210	Professional Services	2,800	1,000	2,800
	Total TIF #8 SPEC REV EXPENDITURES:	2,800	1,000	2,800
280-57950-210	ADMINISTRATIVE SERVICES	150	2,500	2,500
280-57950-600	DEBT SERVICE	52,913	52,912	52,912

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
	Total TIF #8 SPEC REV EXPENDITURES:	53,063	55,412	55,412
280-57960-600	TRANSFER OUT		3,700	3,500
	Total TIF #8 SPEC REV EXPENDITURES:		3,700	3,500
	Total Expenditure:	55,863	60,112	61,712
	Total RETIREE HEALTH ACCOUNT:	7,046	393	3,952
290-41120-570	TIF #9 INCREMENT	32,310	32,633	48,693
	Total TAXES:	32,310	32,633	48,693
290-48110-510	INTEREST INCOME	3,584	1,100	150
	Total MISCELLANEOUS REVENUE:	3,584	1,100	150
	Total Revenue:	35,893	33,733	48,843
290-57900-210	Professional Services	2,800	1,100	2,000
	Total TIF #8 SPEC REV EXPENDITURES:	2,800	1,100	2,000
290-57950-210	ADMINISTRATIVE SERVICES	150	1,000	1,500
	Total TIF #8 SPEC REV EXPENDITURES:	150	1,000	1,500
	Total Expenditure:	2,950	2,100	3,500
	Total RETIREE HEALTH ACCOUNT:	32,943	31,633	45,343
291-41120-570	TIF #10 INCREMENT			16,250
	Total TAXES:			16,250
	Total Revenue:			16,250
291-57900-210	Professional Services	2,500	6,000	6,000
	Total TIF #10 SPEC REV EXPENDITURES:	2,500	6,000	6,000
291-57950-210	ADMINISTRATIVE SERVICES	1,000	10,000	10,000
	Total TIF #10 SPEC REV EXPENDITURES:	1,000	10,000	10,000
	Total Expenditure:	3,500	16,000	16,000
	Total RETIREE HEALTH ACCOUNT:	-3,500	-16,000	250
300-41110-580	TAXES	1,440,475	1,886,089	1,971,302

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
Total TAXES:		1,440,475	1,886,089	1,971,302
300-42000-000	SPEC ASSESS/SPEC CHRGS	61,923		
Total SPECIAL ASSESSMENTS:		61,923		
300-48110-510	INT ON TEMP INVESTMENTS	96,319		
300-48130-530	INT SPEC ASSESS & SPEC CHARGES	1,347		
300-48900-000	MISC REVENUES			112,067
Total MISCELLANEOUS REVENUE:		97,666		112,067
300-49240-580	TRANS FROM CAPITAL PROJ FUNDS	62,067		
300-49241-580	TRANSFER FROM TIFS	339,250	343,873	333,358
300-49242-580	TRANSFER FROM STORMWATER	18,837		
Total OTHER FINANCING SOURCES:		420,154	343,873	333,358
Total Revenue:		2,020,218	2,229,962	2,416,727
300-58940-210	PROFESSIONAL SERVICES	3,068	1,000	3,500
300-58940-610	PRINCIPAL PAYMENT	14,968,748	1,366,359	1,549,031
300-58940-620	INTEREST PAYMENTS	908,097	862,603	864,195
300-58940-630	DEBT ISSUANCE COST	1,100		
Total DEBT SERVICE:		15,881,012	2,229,962	2,416,726
Total Expenditure:		15,881,012	2,229,962	2,416,726
Total RETIREE HEALTH ACCOUNT:		-13,860,794		1
400-42422-002	TRANSFER FROM OTHER	3,460		
Total TAXES:		3,460		
400-46720-570	PARK LAND FEE	5,122		
Total PUBLIC CHARGES FOR SERVICE:		5,122		
400-48110-510	INT ON TEMP INVESTMENTS	325,244		
400-48110-570	INTEREST INCOME	4,719		
400-48300-570	SALE OF CITY PROPERTY	99,119		
400-48501-650	Donations	248,710		
Total MISCELLANEOUS REVENUE:		677,792		
400-49100-570	PROCEEDS FROM NOTES ISSUANCE	1,060,000	1,743,997	998,685
400-49100-571	BOND PREMIUM	75,905		
400-49200-570	TRANSFER FROM OTHER FUNDS		68,000	
Total OTHER FINANCING SOURCES:		1,135,905	1,811,997	998,685

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
Total Revenue:		1,822,280	1,811,997	998,685
400-52200-821	Police Building Improvements	25,415	10,000	
400-52200-830	Police Vehicle Purchase	49,023	54,000	55,000
400-52200-840	Police Equipment Purchase	125	25,000	67,685
Total POLICE PROJECTS:		74,562	89,000	122,685
400-52220-821	EMS Building Improvements	919	50,000	70,000
400-52220-840	EMS Equipment Purchase		18,000	
Total EMS PROJECTS:		919	68,000	70,000
400-53300-802	PW Landscaping/Sidewalk Prog	3,137	100,000	25,000
400-53300-821	PW BUILDINGS AND GROUNDS	20,000	37,500	
400-53300-840	PW Equipment Purchase	265,945	345,000	
400-53300-860	PW Road Construction	399,278	702,497	441,000
Total DPW PROJECTS:		688,360	1,184,997	466,000
400-54640-840	Cemetery Equipment Purchase		90,000	
Total CEMETERY PROJECTS:			90,000	
400-55700-821	Library Building Improvements	31,880		20,000
Total LIBRARY PROJECTS:		31,880		20,000
400-55720-803	Park Improvements	1,015,831	80,000	60,000
400-55720-821	PARK BLDG IMPROVEMENTS		85,000	110,000
400-55720-840	PARK EQUIP PURCHASE	207,796		
400-55720-890	Park Planning & Mapping		65,000	
Total PARKS PROJECTS:		1,223,627	230,000	170,000
400-55730-803	POOL Improvements	1,548,073		
Total SWIMMING POOL PROJECTS:		1,548,073		
400-57960-810	DEBT ISSUANCE COSTS	36,308		
400-57960-821	City Hall Building Improvement		150,000	150,000
400-57960-830	CITY HALL BUILDING	3,494		
400-57960-860	LIBRARY CAPITAL	5,361		
Total CAPITAL PROJECTS:		45,163	150,000	150,000
400-58940-600	TRANSFER TO DEBT SERVICE	62,067		
Total DEBT ISSUANCE COST:		62,067		
Total Expenditure:		3,674,652	1,811,997	998,685

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
	Total RETIREE HEALTH ACCOUNT:	-1,852,372		
430-41110-570	PROPERTY TAX LEVY	142,600	34,315	181,000
	Total TAXES:	142,600	34,315	181,000
430-43420-000	EXPENDITURE RESTRAINT GRANT		61,785	
	Total INTERGOVERNMENTAL REVENUE:		61,785	
430-48300-570	SALE OF CITY PROPERTY	5,787		
	Total MISCELLANEOUS TIF #4 REVENUE:	5,787		
	Total Revenue:	148,387	96,100	181,000
430-52200-830	POLICE VEHICLE PURCHASE	900		
430-52200-840	LEVY POLICE EQUIPMENT	27,010	9,100	5,000
	Total TIF #5 Capital Projects:	27,910	9,100	5,000
430-53300-802	LEVY SIDEWALK REPAIR/REPLACEME			75,000
430-53300-840	LEVY DPW EQUIPMENT		40,000	40,000
	Total TIF #5 Capital Projects:		40,000	115,000
430-54640-840	LEVY CEMETERY ROADS	39,592		
	Total TIF #5 Capital Projects:	39,592		
430-55720-803	LEVY PARK IMPROVEMENTS			61,000
430-55720-840	LEVY PARK EQUIP PURCHASE	16,546	17,000	
	Total TIF #5 Capital Projects:	16,546	17,000	61,000
430-57960-833	LEVY CITY TECH & COMMUNICATION		30,000	
430-57960-840	LEVY CITY EQUIP PURCHASE	40,503		
	Total TIF #4 CAPITAL PROJECT FUND:	40,503	30,000	
	Total Expenditure:	124,551	96,100	181,000
	Total RETIREE HEALTH ACCOUNT:	23,836		
600-46408-530	Industrial Sewer Fees	38,896	47,304	47,304
600-46409-530	Outside Muni Sewer Fees	12	150	
600-46410-530	RESIDENTIAL SEWER FEES	1,239,465	1,225,607	1,225,607
600-46411-530	COMMERCIAL SEWER FEES	155,541	219,363	219,363
600-46412-530	MISC OPERATING REVENUE	6,053	6,269	6,269
600-46413-530	SEWER NEW CONNECT HOOK UP FEE	1,800	12,600	12,600
	Total PUBLIC CHARGES FOR SERVICE:	1,441,767	1,511,293	1,511,143

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
600-47341-530	Public Authorities Sewer Fees	58,147	30,000	35,000
600-47412-530	WIND TURBINE	-1,380	24,000	4,000
	Total MISCELLANEOUS REVENUE:	56,767	54,000	39,000
600-48110-510	INT ON TEMP INVESTMENTS	61,399	20,000	20,000
600-48110-530	INTEREST ON BORROWINGS	87,139	20,000	20,000
600-48500-512	INSUR DIVIDEND/AUDIT ADJ-WWTP	425		
600-48501-512	INSUR DIVIDEND/AUDIT ADJ-SEWER	96		
	Total INTEREST INCOME:	149,058	40,000	40,000
600-49100-530	PROCEEDS FROM LONG TERM DEBT		1,410,792	574,000
600-49200-100	DNR REPLACEMENT FUND DEPOSITS		43,170	43,170
	Total OTHER FINANCING SOURCES:		1,453,962	617,170
	Total Revenue:	1,647,593	3,059,255	2,207,313
600-52540-010	DNR REPLACEMENT FUND DEPOSITS		43,170	43,170
	Total DNR REPLACEMENT FUND DEPOSITS:		43,170	43,170
600-53500-110	WWTP SALARY	170,136	227,710	240,413
600-53500-131	WWTP CLOTHING ALLOWANCE	816	600	600
600-53500-132	WWTP DENTAL INS	3,026	4,183	4,517
600-53500-133	WWTP HEALTH INS	53,424	77,097	81,320
600-53500-134	WWTP INCOME CONT		869	869
600-53500-136	WWTP LIFE INS	216	282	310
600-53500-138	WWTP RETIREMENT	11,791	15,344	16,456
600-53500-150	WWTP FICA	12,798	17,420	18,392
600-53500-180	RECOGNITION PROGRAM	49	55	55
600-53500-210	WWTP PROFESSIONAL SERVICES	21,791	15,000	14,850
600-53500-214	WWTP LABORATORY SERVICES	9,098	9,000	8,910
600-53500-215	SLUDGE HAULING	23,690	28,000	41,600
600-53500-251	WWTP IT MAINT & REPAIR	2,698	2,500	2,475
600-53500-252	WWTP IT EQUIP	381	500	400
600-53500-295	WWTP ACCOUNTING & COLLECTIONS	1	7,500	12,000
600-53500-310	WWTP GEN OFFICE SUPPLIES & EXP	918	1,000	990
600-53500-330	WWTP PROFESSIONAL DEVL	6,539	7,000	6,800
600-53500-340	WWTP GENERAL PLANT SUPPLIES	13,453	16,000	15,000
600-53500-343	WWTP FUEL	2,663	2,400	2,376
600-53500-355	WWTP PLANT MAINT & REPAIR	18,208	20,000	19,800
600-53500-361	WWTP COMMUNICATIONS	4,832	3,300	3,400
600-53500-362	WWTP ELECTRIC/WATER EXP	52,393	64,000	63,360
600-53500-363	WWTP NATURAL GAS EXP	3,004	5,500	5,400
600-53500-390	WWTP MISCELLANEOUS EXP	13,070	1,400	1,300
600-53500-391	WWTP READING & COLLECTION EXP	4,219	5,000	4,700
600-53500-392	WWTP PUBLIC REALATIONS AND ADV		500	480
600-53500-510	WWTP PROPERTY INSURANCE	22,817	14,000	17,500
600-53500-511	WWTP LIABILITY INSURANCE	5,740	4,800	6,000
600-53500-512	WORKERS COMPENSATION INSURANC	3,962	6,379	7,654
600-53500-530	DEBT PRINCIPAL PAYMENT	638,558	559,106	573,084

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
600-53500-541	DEPRECIATION-METERS	28,285		
600-53500-542	WWTP METER PILOT	7,060	7,400	7,326
600-53500-543	WWTP RETURN ON METERS	17,930	21,000	20,790
600-53500-620	WWTP INT ON LONG TERM DEBT	216,971	259,374	265,858
600-53500-740	Bad Debt Expense	4,659		
600-53500-741	CLEAN WATER REBATE PROGRAM	9,442		
600-53500-840	Equipment Purchases		1,000	
600-53500-850	Sanitary Sewer Construction	1,185		
	Total WASTEWATER TREATMENT PLANT:	1,385,824	1,405,218	1,464,985
600-53510-110	SANITARY SEWER SALARY	68,434	77,176	82,314
600-53510-132	SAN SEWER DENTAL INS	1,275	1,418	1,531
600-53510-133	SANITARY SEWER HEALTH INS	20,340	24,081	27,976
600-53510-134	SANITARY SEWER INCOME CONT		320	320
600-53510-136	SANITARY SEWER LIFE INS	88	111	122
600-53510-138	SANITARY SEWER RETIREMENT	4,561	5,177	5,552
600-53510-150	SANITARY SEWER FICA	5,146	5,904	6,297
600-53510-210	SANITARY PROFESSIONAL SERVICES	6,690	5,000	6,000
600-53510-310	SAN SEWER OFFICE SUPPLIES -EXP		250	100
600-53510-330	SANITARY PROFESSIONAL DEVL		500	500
600-53510-350	SAN SEWER MAINT & REPAIRS	42,644	39,000	39,000
600-53510-512	SAN SEWER WORK COMP INS	732	1,124	1,349
600-53510-850	STREET RECONSTRUCTION	4,433	898,292	574,000
600-53510-860	LINCOLN STREET SEWER PROJECT	6,993		
600-53510-891	SEWER MAPPING	400	1,000	900
600-53510-901	BUILDING STORAGE AND GROUNDS		12,500	12,375
	Total SANITARY SEWER:	161,737	1,071,852	758,336
600-53520-355	LIFT STATION MAINT & REPAIRS	14,439	15,000	15,000
600-53520-360	LIFT STATION UTILITIES	17,297	20,000	19,800
600-53520-850	LIFT STATION CIP	2,380	500,000	
	Total LIFT STATION:	34,116	535,000	34,800
600-53530-350	EQUIP MAINT & REPAIRS	1,055	1,500	1,500
	Total WWTP EQUIPMENT:	1,055	1,500	1,500
600-53540-355	WIND TURBINE MAINT & REPAIR		2,500	2,500
	Total WWTP EQUIPMENT:		2,500	2,500
600-58940-630	DEBT ISSUANCE COST	116,635		
	Total WWTP EQUIPMENT:	116,635		
600-99998-000	OPEB CLEARING ACCOUNT- SEWER	835		
	Total WWTP EQUIPMENT:	835		
600-99999-000	OPEB CLEARING ACCOUNT-SEWER	11,682		

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
	Total WWTP EQUIPMENT:	11,682		
	Total Expenditure:	1,711,884	3,059,240	2,305,291
	Total WIND TURBINE:	-64,291	15	-97,978
610-46409-610	RESIDENTIAL STORMWATER FEES	140,054	247,245	247,245
610-46411-610	NON-RESIDENTIAL STRMWATER FEES	168,423	274,414	274,414
610-46412-610	MISC OPERATING REVENUE	751	650	650
	Total PUBLIC CHARGES FOR SERVICE:	309,229	522,309	522,309
610-48110-510	INT ON TEMP INVESTMENTS	11,025	1,000	5,170
610-48580-512	INSUR DIVIDEND/AUDIT ADJ-STORM	152		
	Total MISCELLANEOUS STORMWATER REV:	11,176	1,000	5,170
610-49100-571	BOND PREMIUM	44,555		
610-49100-610	PROCEEDS FROMLONG TERM DEBT	1,970,000	592,021	557,591
	Total OTHER FINANCING SOURCES:	2,014,555	592,021	557,591
	Total Revenue:	2,334,961	1,115,330	1,085,070
610-53580-110	STORMWATER SALARY	49,320	71,854	75,726
610-53580-131	STORMWATER CLOTHING ALLOWANCE	402	200	
610-53580-132	STORMWATER DENTAL INS	924	1,186	1,281
610-53580-133	STORMWATER HEALTH INS	11,913	22,382	26,368
610-53580-134	STORMWATER INCOME CONT		309	309
610-53580-136	STORMWATER LIFE INS	50	161	177
610-53580-138	STORMWATER RETIREMENT	3,421	4,994	5,356
610-53580-150	STORMWATER FICA	3,749	5,497	5,793
610-53580-180	RECOGNITION PROGRAM	52	110	110
610-53580-200	MAINTENANCE AND REPAIRS	708	8,500	8,500
610-53580-210	PROFESSIONAL SERVICES	10,188	8,000	8,000
610-53580-251	STWT IT MAINT & REPAIR	1,822	100	100
610-53580-300	STWT EXPENSES		500	
610-53580-301	WATERWAY MAINTENANCE	687,978	260,000	236,900
610-53580-302	STREET SWEEPING	1,675	3,000	3,000
610-53580-330	STWT PROFESSIONAL DEVL	1,173	500	500
610-53580-340	STORMWATER SUPPLIES & EQUIP	731	1,300	1,300
610-53580-350	STORMWATER EQUIP MAINT & REPAI	1,768	2,000	2,000
610-53580-390	STORMWATER MISC	437	250	250
610-53580-392	STWT PUBLIC RELATIONS & ADVOCA		250	
610-53580-510	STORMWATER PROPERTY INSURANCE	490	180	225
610-53580-511	STORMWATER LIABILITY INSURANCE	230		
610-53580-512	STORMWATER WORKERS COMP INS	1,747	1,681	2,017
610-53580-530	PRINCIPAL DEBT PAYMENT	195,500	175,500	65,500
610-53580-620	INTEREST ON LONG-TERM DEBT	50,800	138,793	6,345
610-53580-840	STORMWATER EQUIPMENT PURCHAS	325,469	1,000	900
610-53580-850	STWT ROAD CONSTRUCTION	365,757	392,022	258,000
610-53580-901	BUILDING STORAGE AND GROUNDS		12,500	12,375

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
	Total STORMWATER:	1,716,303	1,112,767	721,032
610-58940-630	DEBT ISSUANCE COST	64,986		
610-58940-710	TRANSFER TO DEBT SERVICE	18,837		
	Total STORMWATER:	83,823		
	Total Expenditure:	1,800,126	1,112,767	721,032
	Total WIND TURBINE:	534,835	2,563	364,038
620-41451-001	MISCELLANEOUS SERVICE REVENUES			
	Total ELECTRIC UTILITY:			
620-42419-002	INTEREST INCOME	4,864		
620-42421-002	Capital Contributions - Water	73,200		50,000
620-42452-002	OVERHEAD - WATER	174		
620-42457-002	INSUR DIVIDEND/AUDIT ADJ-WATER	644	500	
620-42461-012	RESIDENTIAL WATER SALES	732,486	784,551	754,460
620-42461-022	COMMERCIAL WATER SALES	96,988	101,277	99,898
620-42461-032	INDUSTRIAL WATER SALES	19,364	18,844	22,401
620-42461-042	SUBURBAN WATER SALES	663	9,795	9,411
620-42461-062	MULTI-FAMILY RESIDENT WTR SALE	31,302	19,498	31,025
620-42462-002	PRIVATE FIRE PROTECTION	11,012	10,081	9,959
620-42463-002	HYDRANT RENTAL		198,686	
620-42463-012	PUBLIC FIRE PROTECTION RENTAL	327,837	173,882	276,474
620-42464-002	PUBLIC AUTHORITY SALES	55,068	32,065	64,670
620-42470-002	PENALTIES	4,742	3,500	3,765
620-42471-002	MISC. SERVICE REVENUES	10,315	3,515	4,746
620-42472-002	RENTS FROM WATER PROPERTY	39,939	27,649	19,173
620-42474-002	OTHER WATER REVENUES	14,412		
620-42910-580	PROCEEDS FROM LONG-TERM DEBT		2,955,624	743,902
	Total WATER UTILITY:	1,423,010	4,339,467	2,089,884
620-48110-510	INT ON TEMP INVESTMENTS	38,996	30,000	22,191
	Total WATER UTILITY:	38,996	30,000	22,191
	Total Revenue:	1,462,006	4,369,467	2,112,075
620-51427-001	INTEREST EXPENSE			
	Total Amortizations & Int - Electric:			
620-51572-001	MAINT LINES			
	Total Electric Maintenance:			
620-51930-001	MISC GENERAL EXPENSES	-500		
620-51930-251	IT SERVICE AND EQUIPMENT	47		

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
620-51930-330	PROFESSIONAL DEVELOPMENT			
	Total Misc Electric Oper Expenses:	-453		
620-52408-001	TAXES	14,775	20,000	19,800
620-52408-002	FICA TAX EXPENSE		24,652	23,152
620-52408-012	LICENSE FEES & OTHER TAX	-46		
620-52408-022	PROPERTY TAX EQUIVALENT-WATER	186,909	190,000	190,000
	Total Taxes - Water:	201,638	234,652	232,952
620-52427-000	DEBT PAYMENTS	75,000	395,000	300,000
620-52427-002	INTEREST EXPENSE	93,217	146,385	81,450
	Total Amortizations & Int - Water:	168,217	541,385	381,450
620-52428-002	AMORTIZATION OF DEBT DISC	9,008		
	Total Amortizations & Int - Water:	9,008		
620-52605-002	MAINT WATER SOURCE PLANT		5,000	8,250
	Total Water Plant Maintenance:		5,000	8,250
620-52620-110	OPER PUMPING SALARY	6,918	15,244	14,867
	Total Power for Pumping:	6,918	15,244	14,867
620-52622-002	OPER POWER PURCHASED FOR PUMP	42,515	55,000	56,400
	Total Power for Pumping:	42,515	55,000	56,400
620-52623-002	OPER PUMP SUPPLIES & EXPENSES	385	750	743
	Total Power for Pumping:	385	750	743
620-52625-002	MAINT PUMP BUILDINGS & EQUIPME	32,468	10,000	9,900
620-52625-110	MAINT PUMP BLDG & EQPMT SALARY	24,361	22,357	17,840
	Total Power for Pumping:	56,829	32,357	27,740
620-52630-110	OPER WATER TREATMENT SALARY	29,615	33,751	26,760
	Total Water Treatment:	29,615	33,751	26,760
620-52631-002	OPER WATER TREATMENT CHEMICALS	33,588	28,000	25,767
	Total Water Treatment:	33,588	28,000	25,767
620-52635-002	MAINT TREATMENT EQUIPMENT	2,211	2,500	2,500
620-52635-110	MAINT TREATMENT EQPMNT SALARY	396	1,652	1,487

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
	Total Water Treatment:	2,607	4,152	3,987
620-52640-110	OPER SUPERVISION SALARY	6,775	17,432	21,081
	Total Water Operations:	6,775	17,432	21,081
620-52641-002	WATER INVESTIGATIONS		2,000	2,000
	Total Water Operations:		2,000	2,000
620-52650-002	MAINT STANDPIPE & RESERVOIRS	24,381	10,000	18,500
	Total Water Maintenance:	24,381	10,000	18,500
620-52651-002	MAINT MAINS	51,858	45,000	
620-52651-003	CAPITAL PROJECTS MAINS		1,709,543	510,000
620-52651-004	CAPITAL WATER OTHER		1,187,556	
620-52651-110	MAINT MAINS SALARY	17,294	16,953	14,867
620-52651-891	MAINT MAIN MAPPING	33	1,000	1,000
	Total Water Maintenance:	69,185	2,960,052	525,867
620-52652-002	MAINT SERVICES	1,272	9,500	9,400
620-52652-110	MAINT SERVICES SALARY	25,245	49,440	44,600
	Total Water Maintenance:	26,518	58,940	54,000
620-52653-002	MAINT METERS	3,378	43,000	43,000
620-52653-110	MAINT METERS SALARY	6,260	9,625	8,920
	Total Water Maintenance:	9,638	52,625	51,920
620-52654-002	MAINT HYDRANTS	2,672	19,500	20,000
620-52654-110	MAINT HYDRANTS SALARY	3,970	6,569	5,947
	Total Water Maintenance:	6,642	26,069	25,947
620-52655-002	MAINT MAINTENANCE OF OTHER PLA	4,878	22,500	17,275
	Total Water Maintenance:	4,878	22,500	17,275
620-52901-110	OPER METER READING SALARY	182	1,224	
	Total Water Customer Accounts:	182	1,224	
620-52902-002	OPER ACCOUNTING & COLLECTING	14,727	55,000	54,450
620-52902-110	OPER ACCOUNT & COLLLECT SALARY	54,794	52,821	56,668
	Total Water Customer Accounts:	69,521	107,821	111,118
620-52903-002	OPER READING & COLLECTING EXPE	4,218	6,500	6,435

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
	Total Water Customer Accounts:	4,218	6,500	6,435
620-52904-002	OPER UNCOLLECTABLE ACCOUNTS	3,052	150	150
	Total Water Customer Accounts:	3,052	150	150
620-52920-110	OPER ADMINISTRATIVE SALARY	58,471	62,801	63,317
	Total Water Admin & General:	58,471	62,801	63,317
620-52921-002	OPER OFFICE SUPPLIES & EXPENSE	12,323	5,500	5,500
	Total Water Admin & General:	12,323	5,500	5,500
620-52924-002	OPER PROPERTY INSURANCE	8,423	5,700	7,125
	Total Water Admin & General:	8,423	5,700	7,125
620-52925-002	OPER INJURIES & DAMAGE	13,680	13,130	15,756
620-52925-012	OPER SAFETY COMMITTEE	27		
	Total Water Admin & General:	13,707	13,130	15,756
620-52926-001	OPER PENSIONS & BENEFITS	73,981	84,113	92,525
620-52926-002	OPER PENSIONS & BENEFITS	112		
	Total Water Admin & General:	74,093	84,113	92,525
620-52928-392	WTR PUBLIC RELATIONS & ADVOCAC	167	1,500	1,500
	Total Water Admin & General:	167	1,500	1,500
620-52930-002	OPER MISC GENERAL EXPENSE	18,587	10,000	9,900
620-52930-022	RECOGNITION PROGRAM	63	110	110
620-52930-110	OPER MISC GENERAL SALARY	26,737	21,372	21,832
620-52930-130	WATER SAFETY & PPE	2,089	2,500	2,300
620-52930-251	IT SERVICE & EQUIP	7,579	6,000	6,000
620-52930-330	PROFESSIONAL DEVELOPMENT	8,419	7,500	7,500
620-52930-343	TRANSPORTATION FUEL		6,000	3,000
620-52930-360	BUILDING EXPENSES - RENT	10,965	10,500	10,500
	Total Misc Water Oper Expenses:	74,440	63,982	61,142
620-52933-002	OPER TRANSPORTATIONS EXPENSE	9,957	50,025	6,000
	Total Misc Water Oper Expenses:	9,957	50,025	6,000
620-52935-002	MAINT MAINTENANCE OF GENERAL P	3,218	6,000	6,000
620-52935-110	MAINTENANCE OF GEN PLNT SALARY	2,758	5,220	4,460

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
	Total Misc Water Oper Expenses:	5,975	11,220	10,460
620-99998-000	OPEB CLEARING ACCOUNT- LRLIF	3,743		
	Total Misc Water Oper Expenses:	3,743		
620-99999-000	OPEB CLEARING ACCOUNT- W&L	3,284		
	Total Misc Water Oper Expenses:	3,284		
	Total Expenditure:	1,040,442	4,513,575	1,876,534
	Total WIND TURBINE:	421,564	-144,108	235,541
630-1370001	METERS-E	743,969		
630-1370011	METERS-A	5,261		
630-1370021	METERS-B	11,144		
630-1370031	METERS-C	6,224		
630-1370041	METERS-M	18,175		
630-1370051	METERS-P	4,802		
630-1370061	METERS-U	65,642		
	Total Asset:	855,219		
630-41400-001	OPERATING & OTHER REVENUES	2,136		
630-41419-001	Interest & Dividends	88,335	32,000	35,000
630-41421-001	Capital Contributions - Electr	36,782		15,000
630-41426-001	OTHER INCOME DEDUCTIONS	-7		
630-41434-001	SALE OF PROPERTY	1,000		
630-41440-011	URBAN RESIDENTIAL RG1	3,384,690	2,856,823	2,761,931
630-41440-101	YARD LIGHTS URBAN RESIDENTIAL	8,071		
630-41441-011	RURAL RESIDENTIAL RG1	313	1,538,289	1,487,194
630-41441-021	RURAL COMMERCIAL S-PH GS1	30,064	465,282	493,316
630-41441-031	RURAL COMMERCIAL 3-PH GS2	1	13,436	
630-41441-041	RURAL SMALL POWER CP1	3,871	153,319	156,835
630-41441-051	RURAL LARGE POWER CP2	6,712	63,539	65,161
630-41441-101	YARD LIGHTS RURAL	1,703	20,844	
630-41442-011	URBAN COMMERCIAL S-PH GS1	1,091,993	864,095	916,157
630-41442-021	MUNICIPAL COMMERCIAL S-PH GS2	1,527	10,551	
630-41442-031	URBAN COMMERCIAL 3-PH GS2	1,343		
630-41442-041	MUNICIPAL COMMERCIAL 3-PH GS2	5,355	53,039	
630-41442-051	MUNICIPAL ATHLETIC FIELD MS2	739	3,705	3,705
630-41442-062	MUNICIPAL GREEN POWER	-6,246	1,000	1,000
630-41442-101	YARD LIGHTS URBAN COMMERCIAL	15,606	5,507	9,000
630-41443-011	URBAN LARGE POWER CP2	2,770,805	1,514,023	1,552,690
630-41443-021	MUNICIPAL LARGE POWER CP2	238	300,307	3,080
630-41443-031	INDUSTRIAL CP3	80,137	1,283,178	1,314,884
630-41443-041	URBAN SMALL POWER CP1	14,974	180,890	167,777
630-41443-051	MUNICIPAL SMALL POWER CP1	-1,151	39,221	40,121
630-41443-101	YARD LIGHTS LARGE POWER	3,682	4,137	
630-41444-001	MUNICIPAL STREET LIGHTING MS1	70,353	91,062	90,919
630-41445-001	PUBLIC AUTHORITY SALES	559,746		

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
630-41448-001	INTERDEPARTMENTAL SALES	36,959	25,000	25,000
630-41450-001	PENALTIES	18,511	20,000	20,000
630-41451-001	MISCELLANEOUS SERVICE REVENUES	100		
630-41454-001	RENT ELECTRIC PROPERTY	15,595		
630-41456-001	OTHER ELECTRIC REVENUE	53,824	4,000	5,000
630-41457-001	INSUR DIVIDEND/AUDIT ADJ-ELECT	1,619	1,000	
630-41910-001	OVERHEAD - ELECTRIC	20,298	65,000	10,000
630-41910-580	PROCEEDS FROM LONG-TERM DEBT		1,399,000	4,375,000
	Total REVENUES:	8,319,679	11,008,248	13,548,770
	Total Revenue:	8,319,679	11,008,248	13,548,770
630-50926-138	RETIREMENT	60,258		
	Total Misc Water Oper Expenses:	60,258		
630-51241-150	FICA TAX EXPENSE	67,503	71,489	72,378
	Total Misc Water Oper Expenses:	67,503	71,489	72,378
630-51408-011	LICENSE FEES & OTHER TAX	75,739	90,000	90,000
630-51408-021	PROPERTY TAX EQUIVALENT	223,909	225,000	222,750
	Total Misc Water Oper Expenses:	299,648	315,000	312,750
630-51427-002	DEBT PAYMENTS	578,386	525,441	505,000
630-51427-004	ANNUAL DEBT SERVICE FEES	1,360		
630-51427-300	INTEREST EXPENSE	74,205	92,495	52,268
	Total Misc Water Oper Expenses:	653,952	617,936	557,268
630-51428-300	AMORTIZATION OF DEBT DISC	12,548		
	Total Misc Water Oper Expenses:	12,548		
630-51555-300	POWER PURCHASED	5,527,893	6,605,351	6,539,297
	Total Misc Water Oper Expenses:	5,527,893	6,605,351	6,539,297
630-51580-110	OPER SUPERVISION SALARY	73,172	45,859	56,217
	Total Misc Water Oper Expenses:	73,172	45,859	56,217
630-51582-300	CAPITAL SUBSTATION EXPENSES	29,774	769,000	4,375,000
	Total Misc Water Oper Expenses:	29,774	769,000	4,375,000
630-51583-110	OPER OH LINES SALARY	6,559	27,506	22,611
	Total Misc Water Oper Expenses:	6,559	27,506	22,611
630-51584-110	OPER UG LINE SALARY	25,331	27,506	22,611

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
630-51584-300	OPER UG LINE	8,883	100,000	99,000
	Total Misc Water Oper Expenses:	34,213	127,506	121,611
630-51585-300	STREET LIGHT INSTALLATION	386	2,500	3,000
	Total Misc Water Oper Expenses:	386	2,500	3,000
630-51586-300	OPER METER EXPENSE	4,388		
	Total Misc Water Oper Expenses:	4,388		
630-51587-110	CUSTOMER INSTALL SALARY	434	1,820	1,496
	Total Misc Water Oper Expenses:	434	1,820	1,496
630-51588-300	MISC DISTRIBUTION EXPENSES	3,140	1,200	1,188
	Total Misc Water Oper Expenses:	3,140	1,200	1,188
630-51590-110	SUBSTATION SUPERVISION SALARY	11,372	45,859	56,217
	Total Misc Water Oper Expenses:	11,372	45,859	56,217
630-51592-110	SUBSTATION MAINT SALARY	41,043	137,426	112,972
630-51592-210	SUBSTATION MAINT PROF SERVICES		10,000	9,900
630-51592-300	SUBSTATION MAINTENANCE EXPENSE	2,090		30,000
	Total Misc Water Oper Expenses:	43,133	147,426	152,872
630-51593-110	OH LINE MAINTENANCE SALARY	112,294	209,181	171,958
630-51593-300	OH LINE MAINTENANCE	133,260	172,000	150,000
630-51593-301	OH TREE TRIMMING	1,500	5,000	50,000
	Total Misc Water Oper Expenses:	247,054	386,181	371,958
630-51594-110	UG LINE MAINTENANCE SALARY	223	936	769
630-51594-300	UG LINE MAINENANCE	108,007	120,000	90,000
630-51594-891	LINE MAPPING	473	20,000	16,000
	Total Misc Water Oper Expenses:	108,702	140,936	106,769
630-51595-110	TRANSFORMERS MAINT SALARY	2,373	5,512	4,531
630-51595-300	TRANSFORMER MAINTENANCE	3,531	6,000	5,940
630-51595-840	TRANSFORMER EQUIPMENT		50,000	49,500
	Total Misc Water Oper Expenses:	5,904	61,512	59,971
630-51596-110	MAINT STREET LIGHTING SALARY	11,166	12,947	10,643
630-51596-300	MAINT STREET LIGHTING	12,904	6,000	5,940
630-51596-840	STREET LIGHT EQUIPMENT	437	5,000	4,950

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
	Total Misc Water Oper Expenses:	24,507	23,947	21,533
630-51597-110	MAINT METERS SALARY	11,115	13,415	11,028
630-51597-300	MAINT METERS	7,643	5,000	12,950
	Total Misc Water Oper Expenses:	18,758	18,415	23,978
630-51901-110	METER READING SALARY	1,660	3,640	2,992
	Total Misc Water Oper Expenses:	1,660	3,640	2,992
630-51902-110	ACCOUNTING & COLLECTING SALARY	173,214	147,269	219,227
630-51902-210	ACCT & COLLETING PROF SERVICES	12,500	20,000	19,800
630-51902-300	ACCT & COLLECTING EXPENSES	39,296	45,000	44,550
630-51902-330	ACCT & COLLECTING PROF DEV	465	2,000	1,980
630-51902-361	COMMUNICATION EXPENSE	6,020	9,000	7,500
	Total Misc Water Oper Expenses:	231,495	223,269	293,057
630-51903-300	BILLING SUPLIES AND EXPENSE	60,489	75,000	74,250
	Total Misc Water Oper Expenses:	60,489	75,000	74,250
630-51904-300	UNCOLLECTABLE ACCOUNTS	14,408	6,000	5,940
	Total Misc Water Oper Expenses:	14,408	6,000	5,940
630-51920-110	ADMINISTRATIVE SALARY	180,259	138,942	145,830
630-51920-210	ADMINISTRATIVE PRO SERVICES	8,768	3,000	2,970
630-51920-330	ADMINISTRATIVE PROF DEV	1,192		
	Total Misc Water Oper Expenses:	190,219	141,942	148,800
630-51921-300	OFFICE SUPPLIES & EXPENSES	13,977	6,500	6,500
630-51921-361	COMMUNICATION EXPENSE	15,416		
	Total Misc Water Oper Expenses:	29,394	6,500	6,500
630-51924-300	PROPERTY INSURANCE	17,381	13,000	16,250
	Total Misc Water Oper Expenses:	17,381	13,000	16,250
630-51925-300	LIABILITY CLAIMS	26,047		
630-51925-511	LIABILITY INSURANCE	13,019	29,000	36,250
	Total Misc Water Oper Expenses:	39,066	29,000	36,250
630-51926-131	CLOTHNG ALLOWANCE	4,233	5,000	5,250
630-51926-132	DENTAL INSURANCE	11,778	12,906	13,938
630-51926-133	HEALTH INSURANCE	198,998	251,917	265,935
630-51926-134	INCOME CONTINUATION INSURANCE		3,963	3,963
630-51926-136	LIFE INSURANCE	1,123	1,076	1,184

Account Number	Account Title	2024-24 Prior year Actual	2025-25 Current year Budget	2026-26 Future year Budget
630-51926-138	WRS RETIREMENT		64,363	69,030
630-51926-180	RECOGNITION PROGRAM	421	440	440
630-51926-200	PENSION EXPENSE	63		
630-51926-512	WORKERS COMPENSATION	15,349	3,963	18,419
	Total Misc Water Oper Expenses:	231,964	343,629	378,159
630-51928-300	REGULATORY EXPENSE	32,546	15,000	14,850
	Total Misc Water Oper Expenses:	32,546	15,000	14,850
630-51930-110	MISC GENERAL SALARY	142,509	108,409	100,213
630-51930-130	SAFETY EQUIPMENT AND PPE	9,680	21,000	20,000
630-51930-251	IT SERVICE AND EQUIPMENT	16,285	18,000	23,200
630-51930-300	MISC GENERAL EXPENSES	8,672	6,000	5,940
630-51930-330	PROFESSIONAL DEV/TRAINING	30,796	28,000	28,000
630-51930-331	APPRENTICESHIP TRAINING	5,330	10,500	10,500
630-51930-340	TOOL AND EQUIPMENT	21,802	27,000	25,000
630-51930-343	TRANSPORTATION FUEL	12,709	20,000	13,000
630-51930-350	TRANSPORTATION MAINTENANCE	38,654	35,000	40,000
630-51930-392	PUBLIC RELATIONS AND ADVOCACY	1,855	3,000	2,970
630-51930-840	CAPITAL TRANSPORTATION EQUIP	2,922	670,000	
	Total Misc Water Oper Expenses:	291,213	946,909	268,823
630-51931-360	BUILDING EXPENSES - RENT	19,500	19,500	19,500
	Total Misc Water Oper Expenses:	19,500	19,500	19,500
630-51932-110	BUILDING AND PLANT SALARY	2,011	8,267	6,796
630-51932-300	BUILDING AND PLANT MAINTENANCE	14,437	45,000	25,000
630-51932-360	BUILDING & PLANT UTILITY COSTS	13,653	20,000	15,000
630-51932-821	BUILDING & PLANT IMPROVEMENT	93	4,000	4,000
	Total Misc Water Oper Expenses:	30,195	77,267	50,796
	Total Expenditure:	8,422,830	11,310,098	14,172,281
	Total WIND TURBINE:	-958,370	-301,850	-623,511
	Grand Totals:	-15,197,707	-342,516	91,814