N O T I C E

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

City of Evansville
Finance and Labor Relations Committee
Regular Meeting
City Hall, 31 S Madison St., Evansville, WI 53536
Wednesday, August 5, 2026, 3:00 p.m.

AGENDA - REVISED

1. Call to Order
2. Roll Call
3. Motion to Approve the Agenda
4. Motion to Waive the reading of the Minutes of the July 8, 2026 Regular Meeting and Approve them as printed
5. Civility Reminder
6. Citizen Appearances
7. Motion to Accept the July 2026 City Payments in the amount of $2,443,129.28
8. New Business
   - **A.** Discussion and Motion to Recommend R & T Voegeli Excavating, LLC's Contract for the project 2026 Drainage Improvement at Larson Acres Park, for the base bid, plus the alternate bid 2 for a total of $113,090 and directing staff to reduce project scope to meet capital budget of $76,900 and secure reductions of payments in the amount of $14,000 from Rock Road Company to offset alternate bid 2 costs
   - **B.** Review of 2025 Draft Audit
   - **C.** Review of 2nd Quarter Treasurer's Report
   - **D.** Recommend Proposal of Other Post-Employment Benefits "OPEB" Valuation from Foster & Foster for the 4-year plan
   - **E.** Distribution and Possible Discussion of First Draft Budget and CIP
   - **F.** Discussion Regarding Citizen Appointments to the Finance Committee
   - **G.** Discussion and Motion to Recommend Upper 90 Energy, LLC Contract
9. Old Business
   - **A.** 2026 Electric Rate Case Submission
   - **B.** Review of Amended Position Descriptions (City Administrator/Finance Director, EMS Chief, Chief of Police, Public Works Parks Custodian)
10. City Administrator/Finance Director Report
11. Next Meeting Dates:
    - **A.** 2026 Meetings, held the Wednesday before Council at 3:00 p.m: September 2, October 7, November 4, December 2
12. Adjourn

- Bill Lathrop, Finance and Labor Relations Chair

City of Evansville
Finance and Labor Relations Committee
Regular Meeting
City Hall, 31 S Madison St., Evansville, WI 53536
Wednesday, July 8, 2026, 3:00 p.m.

MINUTES

1. **Call to Order: Lathrop called the meeting to order at 3:00 p.m.**
2. **Roll Call:**

Members	Present/Absent	Others Present
Chair, Bill Lathrop	P	Jason Sergeant, City Administrator
Ben Corridon	P	Scott Kriebs, Municipal Services Director
Erika Stuart	A	Ryon Riggan, City Treasurer
		Chris Jones, Police Chief
		Abbey Barnes, Mayor
		Mallory Kleven, WPPI

3. ***Motion to Approve the Agenda* by Corridon, seconded by Lathrop.** *Motion passed 2-0.*
4. ***Motion to Waive the reading of the Minutes of the June 3, 2026 Regular Meeting and Approve them as printed* by Corridon, seconded by Lathrop.** *Motion passed 2-0.*
5. **Civility Reminder:** Lathrop issued a reminder that all City Business is handled with Civility and Friendliness.
6. **Citizen Appearances:**
7. ***Motion to Accept the June 2026 City Payments in the amount of $1,333,040.02* by Corridon, seconded by Lathrop.** *Motion passed by Roll Call 2-0.*

   Items of discussion included: gas lines for back up generators, yellow paint purchase, and slide repairs from hailstorm.

8. **New Business**

   WPPI Presentation on Electric Rate Case: Discussion covered key reasons for the rate increase: employment positions, projects, a vehicle purchase, repairing and replacing street lighting, and maintenance items ie. tree trimming, etc. Prior to the 2023 rate case, it had been over 10 years from the prior one. The rate case submitted was 5.79% and the PSC granted 6.78%. In the 3 years since the rate case, inflation has gone up at least 9%.

   The staffing plan includes the following (4) four additions:

   - **Restore one Lineperson position** that has remained vacant for approximately five years.
   - **Add one new Lineperson position** in 2016, there were 10 linepersons, 5 years ago it was down to 7, and before the recent hire, it was down to 5-with 2 of them being apprentices. Kreibs reported the decline in staff has caused a decline in preventative action items and the focus is on doing only the tasks that have to be done as they come up.
   - **Create a dedicated Locator position** to ensure timely and accurate underground utility locating and reduce service delays.
   - **Add an Accounting Assistant position** to strengthen administrative support, improve financial processing efficiency, and maintain compliance with reporting requirements.

   A. **Discussion of USDA Rural Economic Development Loan & Grant (REDLG):** Kriebs and

Sergeant explained that this would be a pass-through loan. Right now, the ask of the PSC is to remove the borrowing requirement. The whole point of this would be to provide a loan for the project at a lower interest rate.

B. ***Motion to Recommend the Proposal of Caselle Fixed Assets and Timesheet Software* by Corridon, seconded by Lathrop.** *Motion passed 2-0.*

Riggan outlined the benefits of both programs. The Timesheet Software would be implemented right away as this is just an add-on to the Payroll System that we already use. The Fixed Assets, billing and implementation, will be delayed until November.

C. ***Motion to Recommend the Proposal of EBC Flexible Spending Accounts* by Corridon, seconded by Lathrop.** *Motion passed 2-0.*

Sergeant outlined the benefits of the new platform for employees.

D. **Discussion on First Draft of 2027-2036 CIP:** There was discussion about Street's projects, a new well, and that things may need to move for a Municipal Services Campus. Corridon asked to keep the Warming House in the discussions.

E. **Discussion and *Motion to Recommend 2027-2028 Pay Philosophy and Wage Adjustments* by Corridon, seconded by Lathrop.** *Motion passed 2-0.*

Sergeant shared that the Pay Philosophy is months ahead of where it was last year. The City of Evansville is behind the cost-of-living (COLA) increase compared to inflation in the last 10 years, but a little ahead in the past 5 years. For 2027, the cost of inflation is estimated to be over 5%. Last year the COLA was set to match the Police Union Contract at 3.75%. Sergeant would like to match the Police Contract at 3.5% for the next 2 years. In addition, there are 4 wage adjustments the Mayor asked the Administrator to take place at the same time and update without bringing the Position Descriptions to FLR. Adjustments include City Administrator-down 1 grade, Police Chief-down 1 grade, Park's Custodian-up 1 grade, EMS Chief-up 3 grades. There was additional discussion about performance-based wage increases.

***Motion to Amend Compensation Plan, paragraph one, Employees with Performance Ratings of Meeting Expectations would be eligible for half step increase and Employees with Performance Ratings of Exceeds Expectations would be eligible for full step increases* by Lathrop, seconded by Corridon.** *Motion passed 2-0.*

F. ***Motion to Recommend Resolution 2026-25 Budget Amendment for Police Department* by Corridon, seconded by Lathrop.** *Motion passed 2-0.*

Chief Jones shared that the copier at the Police Department is from 2006 with a life expectancy of 5-7 years.

G. ***Motion to Recommend Purchase of Police Department Copier* by Corridon, seconded by Lathrop.** *Motion passed 2-0.*

H. ***Motion to Recommend Youth Center Proposal for Historic Application and Demolition Process* by Corridon, seconded by Lathrop.** *Motion passed 2-0.*

Sergeant explained there were 2 quotes received and Destree was the most cost effective. Destree will conduct the application process with the State and develop 3 concepts for Historic Preservation approval.

9. **Old Business:** None

10. **City Administrator/Finance Director Report**

A. **Audit, CIP and Budget Status:** Sergeant shared the budget process begun with the CIP and the levy information from the State will come in late August. The budget process will move quicker once the numbers come in. Sergeant would also like to budget funds for a strategic plan.

11. **Next Meeting Dates:**

A. 2026 Meetings, held the Wednesday before Council at 3:00 p.m.: August 5, September 2, October 7, November 4, December 2

12. Closed Session: ***Motion that the Finance & Labor Committee shall convene in closed session pursuant to section 19.85 (1) (e) of the Wisconsin statutes to deliberate or negotiate potential terms for a non-profit partnership agreement. Competitive or bargaining reasons require a closed session as discussions in open session would negatively impact the city's competitive or bargains position. Upon completion, the committee will not reconvene in open session by Corridon, seconded by Barnes.*** *Motion passed by Roll Call at 5:12 p.m.*

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
010-1000100	CASH	922872	SCOTT & CHRISTINA RIPP	BUDGET REFUND	2026 BUDGE	07/23/2026	600.00	57713	.00	0	
010-1000100	CASH	922872	JEFF & MAUREEN HENDE	BUDGET REFUND	2026 BUDGE	07/23/2026	600.00	57686	.00	0	
010-1000100	CASH	922872	CHRIS HIONIS	BUDGET REFUND	2026 BUDGE	07/23/2026	600.00	57660	.00	0	
010-1000100	CASH	922872	LAURA CASE	BUDGET REFUND	2026 BUDGE	07/23/2026	600.00	57689	.00	0	
Total 0101000100:							2,400.00		.00		
010-1000130	UTILITY CASH CLEARING	922872	RYAN & JULIA EGAN	SOLAR CREDIT REFUND	2026 SOLAR	07/23/2026	546.92	57710	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	RUDY STEINHOFF	REFUND ON FINAL BILL	2026 REFUN	07/23/2026	49.66	57709	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	JASON KLEIN	REFUND ON OVERPAYMENT ON FINAL BILL	2026 REFUN	07/02/2026	181.24	57623	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	JEROME BALLWEG	REFUND ON OVERPAYMENT ON FINAL BILL	2026 REFUN	07/02/2026	23.22	57625	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	TANNER BAKKEN	REFUND ON OVERPAYMENT ON FINAL BILL	2026 REFUN	07/23/2026	286.84	57717	.00	0	
Total 0101000130:							1,087.88		.00		
100-2127000	DEPOSIT-STREET OPENING	5160	ARI HERMANSON	SHELTER REFUND	2026 SHELT	07/23/2026	100.00	57653	.00	0	
100-2127000	DEPOSIT-STREET OPENING	5160	KELLY SHANNON	SHELTER REFUND	2026 SHELT	07/30/2026	100.00	57744	.00	0	
Total 1002127000:							200.00		.00		
100-2131100	FEDERAL W/H TAX DEDUCTIO	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT FEDERAL WITHHOLDING TAX Pay Period: 06/26/2026	PR0626261	07/06/2026	12,738.43	2476	.00	0	
100-2131100	FEDERAL W/H TAX DEDUCTIO	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT FEDERAL WITHHOLDING TAX Pay Period: 07/10/2026	PR0710261	07/20/2026	14,555.57	2481	.00	0	
Total 1002131100:							27,294.00		.00		
100-2131200	STATE W/H TAX DEDUCTION	5550	WI DEPT OF REVENUE-EF	SWT STATE WITHHOLDING TAX Pay Period: 07/10/2026	PR0710261	07/20/2026	6,687.20	2480	.00	0	
100-2131200	STATE W/H TAX DEDUCTION	5550	WI DEPT OF REVENUE-EF	SWT STATE WITHHOLDING TAX Pay Period: 06/26/2026	PR0626261	07/06/2026	6,020.56	2477	.00	0	
Total 1002131200:							12,707.76		.00		
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 05/15/2026	PR0515261	07/23/2026	6,279.26	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 05/15/2026	PR0515261	07/23/2026	29,193.00	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX)2 Pay Period: 05/15/2026	PR0515261	07/23/2026	1,489.66	2013313	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX)2 Pay Period: 05/15/2026	PR0515261	07/23/2026	3,460.88	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS ADJUSTMENT	PR0515261	07/23/2026	203.51	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS ADJUSTMENT	PR0515261	07/23/2026	538.45-	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS ADJUSTMENT	PR0515261	07/23/2026	1,523.98-	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS ADJUSTMENT	PR0515261	07/23/2026	2,568.88	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 05/29/2026	PR0529261	07/23/2026	5,740.81	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 05/29/2026	PR0529261	07/23/2026	1,464.68	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 05/29/2026	PR0529261	07/23/2026	32,653.91	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP RETIREE HEALTH CARE PAYMENTS Pay Period: 05/29/2026	PR0529261	07/23/2026	3,575.64	2013313	.00	0	
Total 1002132110:							84,567.80		.00		
100-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS ADJUSTMENT	PR0626261	07/23/2026	167.53	57669	.00	0	
100-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS ADJUSTMENT	PR0626261	07/23/2026	85.46-	57669	.00	0	
100-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS ADJUSTMENT	PR0626261	07/23/2026	16.90	57669	.00	0	
100-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS DED/EXP DENTAL INSURANCE Employer Pay Period: 06/26/2026	PR0626261	07/23/2026	4,147.06	57669	.00	0	
Total 1002132120:							4,246.03		.00		
100-2132121	VISION INSURANCE	1998	DELTA DENTAL OF WISCO	VISION INS/EXP VISION INSURANCE Pay Period: 06/26/2026	PR0626261	07/23/2026	258.72	57669	.00	0	
Total 1002132121:							258.72		.00		
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 05/29/2026	PR0529260	07/23/2026	6,393.65	2013314	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 05/29/2026	PR0529260	07/23/2026	6,393.65	2013314	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 05/29/2026	PR0529260	07/23/2026	2,701.31	2013314	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 05/29/2026	PR0529260	07/23/2026	5,552.73	2013314	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS ELECTED Pay Period: 05/29/2026	PR0529260	07/23/2026	79.79	2013314	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS ELECTED Pay Period: 05/29/2026	PR0529260	07/23/2026	79.79	2013314	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 06/12/2026	PR0612260	07/23/2026	6,635.75	2013314	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 06/12/2026	PR0612260	07/23/2026	6,635.75	2013314	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 06/12/2026	PR0612260	07/23/2026	2,540.49	2013314	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 06/12/2026	PR0612260	07/23/2026	5,222.10	2013314	.00	0	
Total 1002132130:							42,235.01		.00		
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 06/26/2026	PR0626261	07/06/2026	10,304.71	2476	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 06/26/2026	PR0626261	07/06/2026	8,838.45	2476	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 06/26/2026	PR0626261	07/06/2026	2,067.05	2476	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 06/26/2026	PR0626261	07/06/2026	2,067.05	2476	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 07/10/2026	PR0710261	07/20/2026	11,097.97	2481	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 07/10/2026	PR0710261	07/20/2026	9,247.09	2481	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 07/10/2026	PR0710261	07/20/2026	2,162.64	2481	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 07/10/2026	PR0710261	07/20/2026	2,162.64	2481	.00	0	
Total 1002133100:							47,947.60		.00		
100-2136100	UNION DUES DEDUCTIONS	5603	WI PROFESSIONAL POLIC	UNION DUES POLICE UNION DUES-POLICE Pay Period: 06/26/2026	PR0626261	07/09/2026	423.00	57800	.00	0	
Total 1002136100:							423.00		.00		
100-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 07/24/2026	PR0724262	07/30/2026	291.13	57814	.00	0	
100-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 06/12/2026	PR0626262	07/09/2026	291.13	57801	.00	0	
100-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 07/10/2026	PR0710262	07/23/2026	291.13	57726	.00	0	
100-2137000	PAYROLL DEDUCTION MISC	5708	WISCONSIN SCTF	R & D ANNUAL FEE	PR0710262	07/23/2026	65.00	57728	.00	0	
Total 1002137000:							938.39		.00		
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT	POLICE/VIBA DEFERRED - SBG - AMOUNT Pay Period: 06/12/2026	PR0626260	07/02/2026	450.00	2474	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT Pay Period: 06/12/2026	PR0626261	07/02/2026	1,175.57	2475	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT Pay Period: 07/24/2026	PR0724261	07/30/2026	1,175.57	2485	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT	POLICE/VIBA DEFERRED - SBG - AMOUNT Pay Period: 07/10/2026	PR0710260	07/16/2026	500.00	2483	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT Pay Period: 07/10/2026	PR0710261	07/16/2026	1,175.57	2482	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2855	MISSION SQUARE RETIRE	DEF COMP DED DEFERRED COMP - ICMA - AMOUNT Pay Period: 07/10/2026	PR0710261	07/23/2026	50.00	57693	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2855	MISSION SQUARE RETIRE	DEF COMP DED DEFERRED COMP - ICMA - AMOUNT Pay Period: 07/24/2026	PR0724261	07/30/2026	50.00	57748	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2855	MISSION SQUARE RETIRE	DEF COMP DED DEFERRED COMP - ICMA - AMOUNT Pay Period: 06/12/2026	PR0626261	07/09/2026	50.00	57778	.00	0	
Total 1002138000:							4,626.71		.00		
100-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC ACCIDENT INSURANCE Pay Period: 06/12/2026	PR0626261	07/23/2026	12.42	2013312	.00	0	
100-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC ACCIDENT INSURANCE Pay Period: 06/26/2026	PR0626261	07/23/2026	12.42	2013312	.00	0	
Total 1002140000:							24.84		.00		
100-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC Pay Period: 06/12/2026	PR0626261	07/23/2026	28.27	2013312	.00	0	
100-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC MEDICAL Pay Period: 06/26/2026	PR0626261	07/23/2026	28.28	2013312	.00	0	
Total 1002141000:							56.55		.00		
100-2142000	EMPLOYEES REIMBUR AFLAC	923167	RYON RIGGAN	FSA REIMBURSEMENT	2026-07	07/23/2026	42.50	57711	.00	0	
Total 1002142000:							42.50		.00		
100-44111-510	OPERATORS/PROV LICENSE	5160	EL VALLARTA	OVERPAYMENT FOR SPECIAL COMMON COUNCIL MEETING	2026 REFUN	07/23/2026	100.00	57672	.00	0	
Total 10044111510:							100.00		.00		
100-44300-520	BUILDING PERMITS	5160	THE BANK OF NEW GLAR	OVERPAYMENT OF BUILDING PERMIT	2026 REFUN	07/23/2026	262.50	57718	.00	0	
Total 10044300520:							262.50		.00		
100-45110-520	COURT PENALTIES & COSTS	4700	ST OF WIS CONTROLLER'	COURT FINES/ASSESS-JUN	2026-06	07/02/2026	1,825.17	57643	.00	0	
Total 10045110520:							1,825.17		.00		
100-46722-550	PARK SHELTER RENTAL REVE	5560	WISCONSIN DEPT OF REV	SALES USE TAX- SHELTER							

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
				RENTAL/PICNIC TABLES	2026-06 SAL	07/20/2026	7.30	2479	.00	0	
Total 10046722550:							7.30		.00		
100-46723-550	TAXABLE CONCESSION REV	5560	WISCONSIN DEPT OF REV	SALES USE TAX-AQUATIC CONCESSIONS	2026-06 SAL	07/20/2026	594.70	2479	.00	0	
Total 10046723550:							594.70		.00		
100-46751-550	TAXABLE AQUATIC CENTER R	5560	WISCONSIN DEPT OF REV	SALES USE TAX-AQUATIC CENTER	2026-06 SAL	07/20/2026	1,242.28	2479	.00	0	
Total 10046751550:							1,242.28		.00		
100-51010-300	COUNCIL EXPENSES & SUPPL	2540	GORDON FLESCH CO INC	MONTHLY COPIER - COUNCIL	IN15695828	07/23/2026	77.08	57676	.00	0	
100-51010-300	COUNCIL EXPENSES & SUPPL	9017	US BANK	M365 COUNCIL	6123-246921	07/30/2026	4.89	2013315	.00	0	
100-51010-300	COUNCIL EXPENSES & SUPPL	1730	CHARTER COMMUNICATI	M365 ACCOUNT - COUNCIL	2336729010	07/09/2026	80.81	57757	.00	0	
100-51010-300	COUNCIL EXPENSES & SUPPL	1850	COMPUTER KNOW HOW L	BDR COUNCIL	BDR-0726	07/23/2026	34.27	57662	.00	0	
100-51010-300	COUNCIL EXPENSES & SUPPL	1850	COMPUTER KNOW HOW L	M365 COUNCIL	BDR-0726	07/23/2026	203.13	57662	.00	0	
100-51010-300	COUNCIL EXPENSES & SUPPL	2763	QUADIENT FINANCE USA I	COUNCIL POSTAGE	2026-06	07/09/2026	18.52	57782	.00	0	
Total 10051010300:							418.70		.00		
100-51010-330	COUNCIL & COMM PROF DEV	9017	US BANK	LOCAL GOVERNMENT EDUCATION	6887-247170	07/30/2026	175.00	2013315	.00	0	
Total 10051010330:							175.00		.00		
100-51020-300	MAYOR EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER - MAYOR	IN15695828	07/23/2026	10.48	57676	.00	0	
100-51020-300	MAYOR EXPENSES	9017	US BANK	FULLIDENITY.COM - ID CARDS	6123-243889	07/30/2026	19.75	2013315	.00	0	
100-51020-300	MAYOR EXPENSES	9017	US BANK	M365 MAYOR	6123-246921	07/30/2026	.82	2013315	.00	0	
100-51020-300	MAYOR EXPENSES	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - MAYOR	2336729010	07/09/2026	15.15	57757	.00	0	
100-51020-300	MAYOR EXPENSES	1850	COMPUTER KNOW HOW L	BDR MAYOR	BDR-0726	07/23/2026	5.96	57662	.00	0	
100-51020-300	MAYOR EXPENSES	1850	COMPUTER KNOW HOW L	M365 MAYOR	BDR-0726	07/23/2026	38.09	57662	.00	0	
100-51020-300	MAYOR EXPENSES	2763	QUADIENT FINANCE USA I	MAYOR POSTAGE	2026-06	07/09/2026	.10	57782	.00	0	
Total 10051020300:							90.35		.00		
100-51030-281	MUNI COURT FINES/ASSESS	4320	ROCK COUNTY TREASUR	COURT FINES/ASSESS-JUNE	2026-06 CO	07/02/2026	340.00	57638	.00	0	
100-51030-281	MUNI COURT FINES/ASSESS	922876	CASEY'S	RESTITUTION PAYMENT	2026 REFUN	07/02/2026	16.99	57609	.00	0	
100-51030-281	MUNI COURT FINES/ASSESS	922876	PIGGLY WIGGLY	RESTITUTION PAYMENT	2026 REFUN	07/02/2026	26.45	57633	.00	0	
Total 10051030281:							383.44		.00		
100-51030-300	MUNICIPAL COURT EXPENSE	2540	GORDON FLESCH CO INC	MONTHLY COPIER - MUNICIPAL							

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
				COURT	IN15695828	07/23/2026	10.21	57676	.00	0	
100-51030-300	MUNICIPAL COURT EXPENSE	9017	US BANK	ZOOM. US	6004-240113	07/30/2026	15.99	2013315	.00	0	
100-51030-300	MUNICIPAL COURT EXPENSE	9017	US BANK	M365 COURT	6123-246921	07/30/2026	.82	2013315	.00	0	
100-51030-300	MUNICIPAL COURT EXPENSE	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - COURT	2336729010	07/09/2026	15.15	57757	.00	0	
100-51030-300	MUNICIPAL COURT EXPENSE	1850	COMPUTER KNOW HOW L	BDR COURT	BDR-0726	07/23/2026	5.96	57662	.00	0	
100-51030-300	MUNICIPAL COURT EXPENSE	1850	COMPUTER KNOW HOW L	M365 COURT	BDR-0726	07/23/2026	38.09	57662	.00	0	
100-51030-300	MUNICIPAL COURT EXPENSE	1090	AT&T	MONTHLY AT&T CHARGES	6088822281.	07/23/2026	27.32	57655	.00	0	
100-51030-300	MUNICIPAL COURT EXPENSE	2763	QUADIENT FINANCE USA I	MUNI COURT POSTAGE	2026-06	07/09/2026	22.97	57782	.00	0	
Total 10051030300:							136.51		.00		
100-51040-210	LEGAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-GENERAL FUND	65932	07/09/2026	711.50	57761	.00	0	
Total 10051040210:							711.50		.00		
100-51040-215	LEGAL SERVICES MUNI COUR	1885	CONSIGNY LAW FIRM SC	ATTY FEES-MUNI COURT - MDK	65930	07/09/2026	52.50	57761	.00	0	
100-51040-215	LEGAL SERVICES MUNI COUR	1885	CONSIGNY LAW FIRM SC	ATTY FEES-CIRCUIT COURT APPEAL	65933	07/09/2026	420.00	57761	.00	0	
100-51040-215	LEGAL SERVICES MUNI COUR	1885	CONSIGNY LAW FIRM SC	ATTY FEES-CIRCUIT COURT APPEAL	65935	07/09/2026	35.00	57761	.00	0	
Total 10051040215:							507.50		.00		
100-51100-210	ASSESSOR SERVICES	1220	ASSOCIATED APPRAISAL	WEBSITE POSTING OF ASSESSMENT DATA - AUGUST	187563	07/30/2026	53.26	57730	.00	0	
100-51100-210	ASSESSOR SERVICES	1220	ASSOCIATED APPRAISAL	PROFESSIONAL SERVICES-AUG	187563	07/30/2026	1,808.33	57730	.00	0	
Total 10051100210:							1,861.59		.00		
100-51100-310	ASSESSOR SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER - ASSESSOR	IN15695828	07/23/2026	19.55	57676	.00	0	
Total 10051100310:							19.55		.00		
100-51110-252	FINANCE- IT EQUIP	9017	US BANK	KEYBOARD	6123-246921	07/30/2026	106.99	2013315	.00	0	
Total 10051110252:							106.99		.00		
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	BIDS - 2026 DRAINAGE IMPROVEMENT - LARSON ACRES PARK	487918	07/23/2026	176.64	57708	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	VOTING MACHINE TESTING	488157	07/30/2026	14.00	57808	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	SVD ABSENTEE VOTING	488165	07/23/2026	40.51	57708	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	VOTING BY ABSENTEE BALLOT	488166	07/23/2026	69.23	57708	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	NOTICE OF LAND DIVISION, CONDITIONAL USE PERMIT	487407	07/23/2026	52.14	57708	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	ORDINANCE #2026-04 AMENDING							

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
				CHAPTER 2 - ADMINISTRATION	487433	07/02/2026	11.80	57641	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	LIQUOR LICENSE APPLICATIONS	487434	07/02/2026	16.22	57641	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	RESOLUTION #2026-22 2025 COMPLIANCE MAINTANCE ANNUAL REPORT	487435	07/02/2026	18.42	57641	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	RESOLUTION #2026-23 ELECTRIC BOND NOTE 2026B	487436	07/02/2026	14.00	57641	.00	0	
Total 10051110290:							412.96		.00		
100-51110-310	FINANCE OFFICE SUPPLIES &	2540	GORDON FLESCH CO INC	MONTHLY COPIER - FINANCE OFFICE	IN15695828	07/23/2026	111.53	57676	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	3695	OFFICE PRO INC	SHREDDING SERVICE - CITY HALL	770710-0	07/02/2026	18.72	57632	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	3695	OFFICE PRO INC	SHREDDING SERVICE - CITY HALL	7726984-0	07/23/2026	18.72	57701	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	VEHICLE DIAGNOSTIC FEE	6123-240113	07/30/2026	9.65	2013315	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	FULLIDENITY.COM - ID CARDS	6123-243889	07/30/2026	39.50	2013315	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	KEYBOARD & MICE & FILTERS	6123-246921	07/30/2026	248.64	2013315	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	DOOR CHIME, COFFEE	0981-240113	07/30/2026	49.38	2013315	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS ADVA	BROTHER TN-820, POST-IT, HAND SOAP, STAPLES, SHIPPING LABELS, GLUE STICKS, GOJO HAND SOAP, TRASH BAGS, COLOR PAPER	7010380643	07/09/2026	295.33	57788	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	FINANCE POSTAGE	2026-06	07/09/2026	196.00	57782	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	FINANCE POSTAGE	2026-06	07/09/2026	167.37	57782	.00	0	
Total 10051110310:							1,154.84		.00		
100-51110-330	FINANCE PROFESSIONAL DE	9017	US BANK	HYATT REGENCY	6887-240362	07/30/2026	598.87	2013315	.00	0	
100-51110-330	FINANCE PROFESSIONAL DE	9017	US BANK	HOTELBOOKING.COM	6887-240362	07/30/2026	17.99	2013315	.00	0	
100-51110-330	FINANCE PROFESSIONAL DE	9017	US BANK	WICMA CONFERENCE	6123-249404	07/30/2026	215.00	2013315	.00	0	
Total 10051110330:							831.86		.00		
100-51110-361	FINANCE COMMUNICATIONS	9017	US BANK	M365 FINANCE	6123-246921	07/30/2026	3.67	2013315	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	9017	US BANK	ROUNDING ISSUES	6123-246921	07/30/2026	.03-	2013315	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - FINANCE	2336729010	07/09/2026	60.62	57757	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	1850	COMPUTER KNOW HOW L	M365 FIANANCE	BDR-0726	07/23/2026	152.35	57662	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	1850	COMPUTER KNOW HOW L	BDR FINANCE	BDR-0726	07/23/2026	25.33	57662	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0818796620	07/23/2026	92.63	57721	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	7605	GREATAMERICA FINANCIA	FINANCE	42316018	07/02/2026	233.25	57621	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	7605	GREATAMERICA FINANCIA	FINANCE	72561016	07/30/2026	223.04	57740	.00	0	
Total 10051110361:							790.86		.00		
100-51120-355	MUNICIPAL BUILDINGS	1060	EVANSVILLE HARDWARE	DEHUMIDIFIER 3000SF 35PT	K39371	07/09/2026	259.99	57767	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID							

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
				SERVICE, SERVICE CHARGE - CITY HALL	6140838736	07/02/2026	60.11	57646	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - CITY HALL	6140842655	07/09/2026	60.11	57796	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - CITY HALL	6140846052	07/23/2026	60.11	57723	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - CITY HALL	6140850391	07/30/2026	60.11	57812	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - CITY HALL	6140854200	07/30/2026	60.11	57812	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	3239	LOCKS & UNLOCKS INC	FIXED DOOR TO BASEMENT	2123287	07/02/2026	125.48	57626	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	4426	SCHINDLER ELEVATOR C	ELEVATOR INSPECTION SERVICE	4607546737	07/23/2026	661.82	57712	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	5160	CITY OF EVANSVILLE	City Hall - W & L Bill	2026-07	07/24/2026	660.14	2478	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	5600	WE ENERGIES	MONTHLY GAS SERVICE-CITY HALL/MUNI COURT	00002-0626	07/02/2026	28.75	57648	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	5600	WE ENERGIES	MONTHLY GAS SERVICE-CITY HALL/MUNI COURT	00002-0726	07/30/2026	25.50	57813	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-CITY HALL	918399	07/09/2026	55.00	57781	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1090	AT&T	MONTHLY AT&T CHARGES	6088822281.	07/23/2026	27.32	57655	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	922947	DESTREE DESIGN ARCHI	HAIL DAMAGE	15469	07/09/2026	600.00	57765	.00	2025052	
100-51120-355	MUNICIPAL BUILDINGS	923031	ENVIRONMENT CONTROL	MONTHLY JANITORIAL - JULY	43885-613	07/02/2026	990.00	57615	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	923031	ENVIRONMENT CONTROL	MONTHLY JANITORIAL - AUGUST	44388-613	07/30/2026	990.00	57737	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	923160	ORKIN	PC STANDARD - MONTHLY - CITY HALL	303398517	07/23/2026	65.00	57702	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	923162	YANG OF ALL TRADES LLC	CITY HALL 3RD FLOOR - FLOOR REPAIR	10184	07/02/2026	910.00	57649	.00	0	
Total 10051120355:							5,699.55		.00		
100-51140-285	DOG & CAT EXPENSE	4320	ROCK COUNTY TREASUR	DOG LICENSES - JUN	2026-06 DO	07/02/2026	27.00	57639	.00	0	
100-51140-285	DOG & CAT EXPENSE	4259	HUMANE SOCIETY OF SO	ANIMAL R&B / PICK UP CHARGE	241	07/09/2026	325.00	57769	.00	0	
Total 10051140285:							352.00		.00		
100-52200-205	Investigative Expenses	9017	US BANK	SIRCHIE ACQUISITION COMPANY	1741-246392	07/30/2026	191.03	2013315	.00	0	
Total 10052200205:							191.03		.00		
100-52200-210	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-POLICE - PUBLIC SAFETY PROFESSIONAL SERVICES	65932	07/09/2026	210.00	57761	.00	0	
100-52200-210	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	9978-247170	07/30/2026	98.00	2013315	.00	0	
100-52200-210	PROFESSIONAL SERVICES	9017	US BANK	NIC*TRAFFICVIOLREGPROG EGOV.COM	7376-241164	07/30/2026	9.18	2013315	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 10052200210:							317.18		.00		
100-52200-252	POLICE- IT EQUIP	2738	HOMETOWN COMPUTER	COMPUTER SETUP	10147451	07/23/2026	50.00	57680	.00	0	
100-52200-252	POLICE- IT EQUIP	2738	HOMETOWN COMPUTER	DELL 13.3" FHD TOUCH	10147451	07/23/2026	999.99	57680	.00	0	
Total 10052200252:							1,049.99		.00		
100-52200-260	ACCREDITATION	5590	WISCONSIN LAW ENFORC	ACCREDITATION MILEAGE & PER DIEM 3 DAYS	586	07/23/2026	1,319.99	57727	.00	0	
100-52200-260	ACCREDITATION	9017	US BANK	PIGGLY WIGGLY - FOOD FOR ACCREDITATION AUDIT	1741-244273	07/30/2026	37.45	2013315	.00	0	
100-52200-260	ACCREDITATION	9017	US BANK	FAMILY DOLLAR	1741-244450	07/30/2026	19.50	2013315	.00	0	
Total 10052200260:							1,376.94		.00		
100-52200-310	POLICE OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER - POLICE	IN15686316	07/23/2026	91.02	57676	.00	0	
100-52200-310	POLICE OFFICE SUPPLIES	3695	OFFICE PRO INC	SHREDDING SERVICE - POLICE	770526-0	07/02/2026	18.72	57632	.00	0	
100-52200-310	POLICE OFFICE SUPPLIES	3695	OFFICE PRO INC	SHREDDING SERVICE - POLICE	772683-0	07/23/2026	18.72	57701	.00	0	
100-52200-310	POLICE OFFICE SUPPLIES	9017	US BANK	TN760 TONER FOR BROTHER PRINTER TN730	9978-246921	07/30/2026	41.78	2013315	.00	0	
100-52200-310	POLICE OFFICE SUPPLIES	9017	US BANK	FAMILY DOLLAR	1741-244450	07/30/2026	29.85	2013315	.00	0	
100-52200-310	POLICE OFFICE SUPPLIES	9017	US BANK	CARBONLESS PRINTER - BIKE REGISTRATION FORMS	1741-246921	07/30/2026	76.70	2013315	.00	0	
100-52200-310	POLICE OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	POLICE POSTAGE	2026-06	07/09/2026	76.20	57782	.00	0	
Total 10052200310:							352.99		.00		
100-52200-340	POLICE EQUIPMENT	922880	TIMECLOCK PLUS LLC	SCHEDULE ANYWHERE LICENSE	INV0048828	07/02/2026	811.25	57644	.00	0	
Total 10052200340:							811.25		.00		
100-52200-343	POLICE VEHICLE FUEL	922831	CONSUMERS COOP OIL C	POLICE - FUEL	154789-0626	07/23/2026	388.64	57665	.00	0	
100-52200-343	POLICE VEHICLE FUEL	922978	WEX BANK	FUEL PURCHASES WITH REBATE	113707630	07/09/2026	1,181.53	57799	.00	0	
Total 10052200343:							1,570.17		.00		
100-52200-350	POLICE EQUIP MAINTENANCE	9017	US BANK	KAYSER FORD - VEHICLE REPAIR	1741-240376	07/30/2026	234.45	2013315	.00	0	
100-52200-350	POLICE EQUIP MAINTENANCE	3600	NAPA OF OREGON	WINDOW WASH	421814	07/23/2026	47.94	57698	.00	0	
100-52200-350	POLICE EQUIP MAINTENANCE	921778	K & M TIRE INC	GY 255/60R18 EAG ENFRCR 108V G732005563	422499305	07/09/2026	125.00	57773	.00	0	
100-52200-350	POLICE EQUIP MAINTENANCE	923141	AUTO SPA CAR WASH	PD-VEHICLE WASHES	2026-06	07/09/2026	14.40	57754	.00	0	
Total 10052200350:							421.79		.00		

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
100-52200-355	POLICE BLDG MAINT	1230	VESTIS	MAT NYLON RUBBER/FIRST AID/SERVICE CHARGE - POLICE	6140834863	07/09/2026	43.39	57796	.00	0	
100-52200-355	POLICE BLDG MAINT	1230	VESTIS	MAT NYLON RUBBER/FIRST AID/SERVICE CHARGE - POLICE	6140838735	07/09/2026	43.39	57796	.00	0	
100-52200-355	POLICE BLDG MAINT	1230	VESTIS	MAT NYLON RUBBER/FIRST AID/SERVICE CHARGE - POLICE	6140842654	07/23/2026	43.39	57723	.00	0	
100-52200-355	POLICE BLDG MAINT	1230	VESTIS	MAT NYLON RUBBER/FIRST AID/SERVICE CHARGE - POLICE	6140846051	07/23/2026	43.39	57723	.00	0	
100-52200-355	POLICE BLDG MAINT	923003	COVERALL NORTH AMERI	COMMERCIAL CLEANING SERVICES - BILLED ON BEHALF OF GIBSON CLEANING ENTERPRISES, LLC	1000651086	07/23/2026	625.00	57667	.00	0	
100-52200-355	POLICE BLDG MAINT	923137	SOUTH CENTRAL HVAC	EAST SYSTEM IN ATTIC SPACE FROZEN UP & WAS DRIPPING CONDENSATE ONTO CEILING TILE	13418	07/02/2026	846.38	57642	.00	0	
100-52200-355	POLICE BLDG MAINT	923165	PIPING PRO PLUMBING LL	REMOVE EXISTING BREAKROOM FAUCET AND INSTALL NEW REVERSE OSMOSIS	1536	07/23/2026	750.00	57703	.00	0	
Total 10052200355:							2,394.94		.00		
100-52200-360	POLICE BLDG UTILITIES EXPE	5160	CITY OF EVANSVILLE	EPD - W & L Bill	2026-07	07/24/2026	562.05	2478	.00	0	
Total 10052200360:							562.05		.00		
100-52200-361	POLICE COMMUNICATIONS	9017	US BANK	M365 PD	6123-246921	07/30/2026	7.75	2013315	.00	0	
100-52200-361	POLICE COMMUNICATIONS	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - PD	2336729010	07/09/2026	131.31	57757	.00	0	
100-52200-361	POLICE COMMUNICATIONS	1850	COMPUTER KNOW HOW L	PD SERVER BACKUP	BDR-0726	07/23/2026	149.00	57662	.00	0	
100-52200-361	POLICE COMMUNICATIONS	1850	COMPUTER KNOW HOW L	M365 PD	BDR-0726	07/23/2026	330.08	57662	.00	0	
100-52200-361	POLICE COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-POLICE DEPT	0818975622	07/23/2026	215.18	57721	.00	0	
100-52200-361	POLICE COMMUNICATIONS	7605	GREATAMERICA FINANCIA	POLICE	42316018	07/02/2026	273.20	57621	.00	0	
100-52200-361	POLICE COMMUNICATIONS	7605	GREATAMERICA FINANCIA	POLICE	72561016	07/30/2026	261.23	57740	.00	0	
Total 10052200361:							1,367.75		.00		
100-52210-209	FIRE DISTRICT CONTRIB-INTE	2280	EVANSVILLE COMMUNITY	2026 2% ANNUAL FIRE DUES	2026 FIRE D	07/02/2026	32,338.60	57616	.00	0	
Total 10052210209:							32,338.60		.00		
100-52240-210	BLDG INSP - PROFESSIONAL	922983	GENERAL ENGINEERING	6/1/2026 - 6/30/2026 BUILDING INSPECTIONS	I53-222 (INS	07/23/2026	3,062.88	57674	.00	0	
100-52240-210	BLDG INSP - PROFESSIONAL	923142	MUNICIPAL CODE ENFOR	CODE ENFORCEMENT PROFESSIONAL SERVICES	1950	07/23/2026	4,545.27	57697	.00	0	
Total 10052240210:							7,608.15		.00		
100-52240-251	BLDG INSP - IT MAINT & REPAI	9017	US BANK	BLUEBEAM - COMPLETE AECO COLLABORATION SOLUTIONS	0999-240646	07/30/2026	330.00	2013315	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
100-52240-251	BLDG INSP - IT MAINT & REPAI	9017	US BANK	CASEY'S GENERAL STORE	0999-244450	07/30/2026	45.40	2013315	.00	0	
Total 10052240251:							375.40		.00		
100-52240-300	BLDG INSP - MISC EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER - BUILDING INSP	IN15695828	07/23/2026	5.40	57676	.00	0	
100-52240-300	BLDG INSP - MISC EXP	2763	QUADIENT FINANCE USA I	BUILDING INSP POSTAGE	2026-06	07/09/2026	17.81	57782	.00	0	
Total 10052240300:							23.21		.00		
100-52240-361	BLDG INSP - COMMUNICATIO	9017	US BANK	M365 BLDG INS	6123-246921	07/30/2026	.41	2013315	.00	0	
100-52240-361	BLDG INSP - COMMUNICATIO	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - BLDG INS	2336729010	07/09/2026	5.05	57757	.00	0	
100-52240-361	BLDG INSP - COMMUNICATIO	1850	COMPUTER KNOW HOW L	BDR BLDG INS	BDR-0726	07/23/2026	2.98	57662	.00	0	
100-52240-361	BLDG INSP - COMMUNICATIO	1850	COMPUTER KNOW HOW L	M365 BLDG INS	BDR-0726	07/23/2026	12.70	57662	.00	0	
100-52240-361	BLDG INSP - COMMUNICATIO	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0818796620	07/23/2026	54.32	57721	.00	0	
Total 10052240361:							75.46		.00		
100-53300-280	PW DRUG & ALCOHOL TESTIN	3305	MERCY HEALTH SYSTEM	DRUG SCREEN DOT PANEL MERCY MRO	00047843-00	07/23/2026	50.00	57691	.00	0	
100-53300-280	PW DRUG & ALCOHOL TESTIN	3305	MERCY HEALTH SYSTEM	BAT BREATH ALCOHOL TEST - DOT	00047843-00	07/23/2026	33.00	57691	.00	0	
100-53300-280	PW DRUG & ALCOHOL TESTIN	3305	MERCY HEALTH SYSTEM	DRUG SCREEN DOT PANEL MERCY MRO	00047843-00	07/23/2026	50.00	57691	.00	0	
Total 10053300280:							133.00		.00		
100-53300-300	PW STREET MAINT& REPAIRS	1060	EVANSVILLE HARDWARE	RYL EXT FLT NB 1G	K38888	07/09/2026	40.99	57767	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	1060	EVANSVILLE HARDWARE	PAINTBRUSH XL 3" FLT STF	K38888	07/09/2026	19.99	57767	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	1060	EVANSVILLE HARDWARE	PAINTRS TAPE PURPLE1.88"	K39140	07/09/2026	11.99	57767	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	1985	DECKER SUPPLY CO INC	R1-1 S8PW30OC STOP (RED/WH) REV 30"X30" PHI/CS .080	937365	07/30/2026	964.00	57736	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	1985	DECKER SUPPLY CO INC	SPEED BUMP 72"LX12.25"W X 2.5T WITH (3) YELLOW STRIPES	937366	07/30/2026	371.25	57736	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	1985	DECKER SUPPLY CO INC	XASHPALT REBAR SPIKES, 14"X1/2" W/ 5/8" WASHER	937366	07/30/2026	134.00	57736	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	1985	DECKER SUPPLY CO INC	W8-1 S8PY30DI BUMP (BLK/YE) 30"X30" PHI/CS .080	937366	07/30/2026	152.85	57736	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	4165	ROCK ROAD COMPANIES I	4 LT 58-28S HOT MIX	329955	07/02/2026	1,081.85	57640	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	9017	US BANK	RESTMO EXTRA LONG ALL METAL TELESCOPING WATERING WAND	3774-246921	07/30/2026	59.99	2013315	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	4470	SHERWIN-WILLIAMS CO	HL 2320 FDTP WB WH	0914-2	07/23/2026	144.30	57715	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	90606	RAILROAD MANAGEMENT	LICENSE FEES 11/1/26 - 10/31/27	555868	07/30/2026	725.13	57807	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	922973	ROLLI WORX	18"X24" CORO SIGNS	1588	07/09/2026	752.00	57785	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	922973	ROLLI WORX	WIRE STEP STAKES HEAVY DUTY	1588	07/09/2026	280.50	57785	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	923155	J.C. LICHT LLC	ALLPRO 5G STRAINER W/GARTER	13001494	07/09/2026	148.00	57770	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	923155	J.C. LICHT LLC	1LB WI GLASS BEADS, M247 80% DUAL CTD	13001494	07/09/2026	560.00	57770	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 10053300300:							5,446.84		.00		
100-53300-301	STREET TREE REMOVAL	1060	EVANSVILLE HARDWARE	STIHL BAR & CHAIN PLAT GALLON	K39056	07/09/2026	57.98	57767	.00	0	
Total 10053300301:							57.98		.00		
100-53300-310	PW OFFICE SUPPLIES & EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER - DPW OFFICE	IN15695828	07/23/2026	6.21	57676	.00	0	
100-53300-310	PW OFFICE SUPPLIES & EXP	2763	QUADIENT FINANCE USA I	PUBLIC WORKS POSTAGE	2026-06	07/09/2026	3.44	57782	.00	0	
Total 10053300310:							9.65		.00		
100-53300-330	PW PROFESSIONAL DEVL	9017	US BANK	CTMI CLASS - COBBLESTONE	3774-240009	07/30/2026	101.00	2013315	.00	0	
100-53300-330	PW PROFESSIONAL DEVL	9017	US BANK	CTMI CLASS - GUU'S ON MAIN	3774-246921	07/30/2026	57.95	2013315	.00	0	
Total 10053300330:							158.95		.00		
100-53300-343	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0626	07/23/2026	127.80	57663	.00	0	
100-53300-343	PW VEHICLE FUEL	922978	WEX BANK	FUEL PURCHASES WITH REBATE	113707630	07/09/2026	1,970.56	57799	.00	0	
Total 10053300343:							2,098.36		.00		
100-53300-355	PW BLDG MAINT & SUPPLIES	1060	EVANSVILLE HARDWARE	PSSG LCKST MTL 1/34:"	K39059	07/09/2026	20.99	57767	.00	0	
100-53300-355	PW BLDG MAINT & SUPPLIES	1060	EVANSVILLE HARDWARE	WINDOW & SCREEN REPAIRS	K39185	07/09/2026	43.00	57767	.00	0	
100-53300-355	PW BLDG MAINT & SUPPLIES	1060	EVANSVILLE HARDWARE	STIHL 63 PICCO SUPER CHAI	K39185	07/09/2026	26.99	57767	.00	0	
100-53300-355	PW BLDG MAINT & SUPPLIES	1060	EVANSVILLE HARDWARE	CHAINSW CHAIN 23 RM3 74E	K39185	07/09/2026	73.98	57767	.00	0	
100-53300-355	PW BLDG MAINT & SUPPLIES	9017	US BANK	TALSTAR ONE INSECTICIDE 1 GALLON POWERFUL BIFENTHRIN BUG SPRAY	3774-246921	07/30/2026	67.99	2013315	.00	0	
100-53300-355	PW BLDG MAINT & SUPPLIES	9017	US BANK	MGK ONSLAUGHT FASTCAP SPIDER & SCORPION INSECTICIDE	3774-246921	07/30/2026	64.95	2013315	.00	0	
100-53300-355	PW BLDG MAINT & SUPPLIES	921738	1ST AYD CORPORATION	THE PENETRATOR RUST PENETRANT	PSI884718	07/09/2026	102.00	57752	.00	0	
100-53300-355	PW BLDG MAINT & SUPPLIES	921738	1ST AYD CORPORATION	1ST AYD FOAMING GLASS CLEANER	PSI884718	07/09/2026	103.57	57752	.00	0	
Total 10053300355:							503.47		.00		
100-53300-360	PW BLDG UTILITIES EXP-HEAT	5160	CITY OF EVANSVILLE	DPW Garage - W & L Bill	2026-07	07/24/2026	770.19	2478	.00	0	
100-53300-360	PW BLDG UTILITIES EXP-HEAT	5600	WE ENERGIES	MONTHLY GAS SERVICE-DPW	00001-0626	07/09/2026	27.20	57797	.00	0	
100-53300-360	PW BLDG UTILITIES EXP-HEAT	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG WEST	00009-0626	07/02/2026	5.44	57648	.00	0	
Total 10053300360:							802.83		.00		
100-53300-361	PW COMMUNICATIONS	9017	US BANK	M365 DPW	6123-246921	07/30/2026	1.22	2013315	.00	0	
100-53300-361	PW COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM DPW	1708303010	07/09/2026	129.99	57757	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
100-53300-361	PW COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM DPW	1708303010	07/30/2026	129.99	57734	.00	0	
100-53300-361	PW COMMUNICATIONS	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - DPW	2336729010	07/09/2026	20.20	57757	.00	0	
100-53300-361	PW COMMUNICATIONS	1850	COMPUTER KNOW HOW L	BDR DPW	BDR-0726	07/23/2026	8.94	57662	.00	0	
100-53300-361	PW COMMUNICATIONS	1850	COMPUTER KNOW HOW L	M365 DPW	BDR-0726	07/23/2026	50.78	57662	.00	0	
100-53300-361	PW COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-DPW	0818773488	07/23/2026	76.49	57721	.00	0	
100-53300-361	PW COMMUNICATIONS	7605	GREATAMERICA FINANCIA	DPW	42316018	07/02/2026	47.37	57621	.00	0	
100-53300-361	PW COMMUNICATIONS	7605	GREATAMERICA FINANCIA	DPW	72561016	07/30/2026	45.29	57740	.00	0	
Total 10053300361:							510.27		.00		
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	FUEL SURCHARGE	U100003314	07/02/2026	2,248.00	57619	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RESI RECYCLE 1YD	U100003314	07/02/2026	3,494.05	57619	.00	2026050	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RESI WASTE 1YD	U100003314	07/02/2026	3,625.37	57619	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RESI WASTE 1YD	U100003314	07/02/2026	7,299.50	57619	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RESI RECYCLE 1YD	U100003314	07/02/2026	7,299.50	57619	.00	2026050	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RECYCLING STANDARD SERVICE	U100003314	07/02/2026	3,400.25	57619	.00	2026050	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RO WASTE TEMP 20YD	U100003314	07/02/2026	232.34	57619	.00	2026050	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	TRASH STANDARD SERVICE - ANTES	U100003314	07/02/2026	135.00	57619	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RO WASTE TEMP 30YD	U100003314	07/02/2026	794.50	57619	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	AQUATIC CENTER - RECYCLING STANDARD SERVICE	U100003314	07/02/2026	79.00	57619	.00	2026050	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	AQUATIC CENTER - TRASH STANDARD SERVICE	U100003314	07/02/2026	103.32	57619	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RESI RECYCLE 1YD	U100003394	07/30/2026	3,494.05	57738	.00	2026050	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	AQUATIC CENTER - RECYCLING STANDARD SERVICE	U100003394	07/30/2026	79.00	57738	.00	2026050	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	AQUATIC CENTER - TRASH STANDARD SERVICE	U100003394	07/30/2026	103.32	57738	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RESI WASTE 1YD	U100003394	07/30/2026	3,625.37	57738	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RESI WASTE 1YD	U100003394	07/30/2026	7,299.50	57738	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RESI RECYCLE 1YD	U100003394	07/30/2026	7,299.50	57738	.00	2026050	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RECYCLING STANDARD SERVICE	U100003394	07/30/2026	3,400.25	57738	.00	2026050	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RO WASTE TEMP 20YD 15 OLD HIGHWAY	U100003394	07/30/2026	175.91	57738	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	COMM FL WASTE PERM 6YD ANTES DRIVE	U100003394	07/30/2026	135.00	57738	.00	0	
Total 10053310290:							54,322.73		.00		
100-53420-300	PW FLEET MAINTENANCE	9017	US BANK	340PCS SOLDER SEAL WIRE CONNECTORS-HAISSTRONICA MARINE	3774-246921	07/30/2026	25.64	2013315	.00	0	
100-53420-300	PW FLEET MAINTENANCE	9017	US BANK	30PCS 3 WAY WIRE CONNECTORS WATERPROOF ELECTRICAL 314 BOX	3774-246921	07/30/2026	9.79	2013315	.00	0	
100-53420-300	PW FLEET MAINTENANCE	3600	NAPA OF OREGON	OIL FIL	421339	07/02/2026	19.08	57629	.00	0	
100-53420-300	PW FLEET MAINTENANCE	3600	NAPA OF OREGON	NAPA PROFORMER CABIN AIR FILTER	421470	07/09/2026	16.63	57779	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 10053420300:							71.14		.00		
100-53470-300	PW STREET LIGHTING EXP	5160	CITY OF EVANSVILLE	Street Lights - W & L Bill	2026-07	07/24/2026	6,464.50	2478	.00	0	
Total 10053470300:							6,464.50		.00		
100-54620-210	SENIOR CITIZENS PROGRAM	2239	CREEKSIDE PLACE INC	MONTHLY SR PROGRAMMING	40340	07/09/2026	375.00	57763	.00	0	
Total 10054620210:							375.00		.00		
100-54620-212	SENIOR TRANS & SERVICES	2239	CREEKSIDE PLACE INC	SR SERVICE COOR COMPENSATION	40340	07/09/2026	1,925.84	57763	.00	0	
Total 10054620212:							1,925.84		.00		
100-55720-300	PARK MAINT EXPENSES	1404	BEACON ATHLETICS LLC	GREY CH BASE ANCHOR STD 1.5"	0640387-IN	07/23/2026	151.00	57657	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	CAP 2X PVC	K38988	07/09/2026	3.59	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	WRENCH COMBO TRCHT 10MM	K39156	07/09/2026	25.99	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	FINE POINT MARKER BLK	K39156	07/09/2026	1.99	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	CONSTRCTN ADHSV WHT 7OZ	K39183	07/09/2026	11.99	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	C+K EXT FLT NB 1G	K39221	07/02/2026	97.98	57618	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	C+K EXT FLT NB 1G	K39221	07/02/2026	24.50	57618	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	PAINT PAIL ASTD 1QT 7.5"	K39221	07/02/2026	11.95	57618	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	HP GOOD BRUSH FLAT 3"	K39221	07/02/2026	47.92	57618	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	CAP 2X PVC	K39242	07/09/2026	10.77	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	PTR TAPE BL 1.88X60.1YD	K39355	07/09/2026	15.18	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	ACE BEST RLRJ W4X3/8 2PK	K39355	07/09/2026	11.98	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	ACE BEST W4 TRAYSET 3PC	K39355	07/09/2026	8.59	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	ACE BEST RLRJ W4X3/8 2PK	K39368	07/09/2026	11.98-	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	PTR TAPE BL 1.88X60.1YD	K39368	07/09/2026	15.18	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	ACE BEST RLR W 4X3/8 2PK	K39368	07/09/2026	5.99	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	PTR TAPE BLU	K39368	07/09/2026	7.59	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	CABLE TIE 100CT BLK	K39389	07/09/2026	44.16	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER - PARK MAINT	IN15695828	07/23/2026	6.59	57676	.00	0	
100-55720-300	PARK MAINT EXPENSES	2942	JEFF'S PLUMBING & HEAT	REPAIRED BROKEN LAV. FAUCET THAT WAS VANDALIZED	1050	07/23/2026	312.00	57687	.00	0	
100-55720-300	PARK MAINT EXPENSES	3456	MID-STATE EQUIPMENT	RIM W/STEM, SERRATED BOLT, LUG NUT	I83688	07/02/2026	275.70	57627	.00	0	
100-55720-300	PARK MAINT EXPENSES	9017	US BANK	M365 PARKS	6123-246921	07/30/2026	.41	2013315	.00	0	
100-55720-300	PARK MAINT EXPENSES	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - PARKS	2336729010	07/09/2026	5.05	57757	.00	0	
100-55720-300	PARK MAINT EXPENSES	1850	COMPUTER KNOW HOW L	M365 PARKS	BDR-0726	07/23/2026	12.70	57662	.00	0	
100-55720-300	PARK MAINT EXPENSES	3640	NELSON YOUNG LUMBER	2 X 6 10 #1 SYP PT GROUND CONTACT 4A	217835	07/23/2026	156.00	57699	.00	0	
100-55720-300	PARK MAINT EXPENSES	3640	NELSON YOUNG LUMBER	2 X 6 10 #1 SYP PT GROUND							

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
				CONTACT 4A	218666	07/23/2026	72.00	57699	.00	0	
100-55720-300	PARK MAINT EXPENSES	3640	NELSON YOUNG LUMBER	SAKRETE GRAVEL MIX 80# 4000 PSI	219039	07/23/2026	44.40	57699	.00	0	
100-55720-300	PARK MAINT EXPENSES	3931	PLEASANT PRAIRIE GREE	PARK FLOWERS	2026-06	07/02/2026	100.00	57634	.00	0	
100-55720-300	PARK MAINT EXPENSES	4470	SHERWIN-WILLIAMS CO	MAC646 BLACK 2G	0913-4	07/09/2026	160.00	57786	.00	0	
100-55720-300	PARK MAINT EXPENSES	4470	SHERWIN-WILLIAMS CO	AC218 GL ULDPBS 1G	0913-4	07/09/2026	120.00	57786	.00	0	
100-55720-300	PARK MAINT EXPENSES	4041	REGEZ SUPPLY CO INC	ENMOTION AUTO ROLL TOWEL DISPENSER	273664	07/09/2026	232.20	57783	.00	0	
100-55720-300	PARK MAINT EXPENSES	4041	REGEZ SUPPLY CO INC	9" 2PLY JUMBO TOILET TISSUE	273664	07/09/2026	122.52	57783	.00	0	
100-55720-300	PARK MAINT EXPENSES	4041	REGEZ SUPPLY CO INC	GOJO ADX CLEAR & MILD FOAMING SOAP	273664	07/09/2026	61.16	57783	.00	0	
100-55720-300	PARK MAINT EXPENSES	2763	QUADIENT FINANCE USA I	PARK MAIN POSTAGE	2026-06	07/09/2026	3.54	57782	.00	0	
100-55720-300	PARK MAINT EXPENSES	923071	INSIGHT FS - JEFFERSON	FIELD MARKING CHALK 50#	50041145	07/23/2026	450.00	57684	.00	0	
Total 10055720300:							2,618.64		.00		
100-55720-343	PARKS FUEL	922978	WEX BANK	FUEL PURCHASES WITH REBATE	113707630	07/09/2026	352.13	57799	.00	0	
Total 10055720343:							352.13		.00		
100-55720-360	PARK UTILITIES EXPENSE	5160	CITY OF EVANSVILLE	Park - W & L Bill	2026-07	07/24/2026	5,998.30	2478	.00	0	
Total 10055720360:							5,998.30		.00		
100-55720-361	PARKS COMMUNICATION EXP	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-PARKS MAINT.	0818773488	07/23/2026	35.49	57721	.00	0	
Total 10055720361:							35.49		.00		
100-55720-362	BALLFIELD LIGHTING EXP	5160	CITY OF EVANSVILLE	Ballfield Lights- W & L Bill	2026-07	07/24/2026	295.21	2478	.00	0	
Total 10055720362:							295.21		.00		
100-55720-720	CITY CELEBRATION/EVENTS	5160	CITY OF EVANSVILLE	110 E CHURCH STREET - MONITORING SERVICE	10047-00.7	07/09/2026	15.28	57759	.00	0	
100-55720-720	CITY CELEBRATION/EVENTS	5160	CITY OF EVANSVILLE	FIRST & W MAIN ST - OUTLETS	10052-00.7	07/09/2026	12.36	57759	.00	0	
Total 10055720720:							27.64		.00		
100-55730-300	AQUATIC CENTER EXPENSES	1060	EVANSVILLE HARDWARE	HOOK CEILING 3-7/8" 2PK	K38989	07/09/2026	19.95	57767	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1060	EVANSVILLE HARDWARE	FASTENERS	K38989	07/09/2026	29.41	57767	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1060	EVANSVILLE HARDWARE	HOOK CEILING 4" SS	K38995	07/09/2026	11.18	57767	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1060	EVANSVILLE HARDWARE	SS CLNR/POLISH 15OZ	K39167	07/09/2026	5.99	57767	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1060	EVANSVILLE HARDWARE	BATTERY C ENERG 8PK	K39167	07/09/2026	20.99	57767	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1060	EVANSVILLE HARDWARE	INSTANT SAVINGS	K39167	07/09/2026	2.00-	57767	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	3X10 XTRAC MAT ONYX	4273571112	07/02/2026	28.20	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	WET MOP LARGE	4273571112	07/02/2026	14.72	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4273571112	07/02/2026	14.20	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG AIR SVC	4273571112	07/02/2026	34.66	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG SOAP SVC	4273571112	07/02/2026	36.65	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4273571112	07/02/2026	11.30	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	URINAL SCREEN SVC	4273571112	07/02/2026	6.68	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HRDWHD WHT PAPER LRG	4273571112	07/02/2026	7.54	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4273571112	07/02/2026	20.77	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN BASE CHG	4273811004	07/02/2026	52.13	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4273811004	07/02/2026	218.40	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4273811004	07/02/2026	250.07	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4273811004	07/02/2026	104.83	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	WET MOP LARGE	4274494274	07/09/2026	14.72	57758	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4274494274	07/09/2026	14.20	57758	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG AIR SVC	4274494274	07/09/2026	34.66	57758	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG SOAP SVC	4274494274	07/09/2026	36.65	57758	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4274494274	07/09/2026	11.30	57758	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HRDWND WHT PAPER LRG	4274494274	07/09/2026	7.54	57758	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4274494274	07/09/2026	20.77	57758	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	3X10 XTRAC MAT ONYX	4275052194	07/23/2026	28.20	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	WET MOP LARGE	4275052194	07/23/2026	14.72	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4275052194	07/23/2026	14.20	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG AIR SVC	4275052194	07/23/2026	34.66	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG SOAP SVC	4275052194	07/23/2026	36.65	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4275052194	07/23/2026	11.30	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HRDWND WHT PAPER LRG	4275052194	07/23/2026	7.54	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4275052194	07/23/2026	20.77	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN BASE CHG	4275316709	07/23/2026	52.13	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4275316709	07/23/2026	218.40	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4275316709	07/23/2026	250.07	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4275316709	07/23/2026	104.83	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	WET MOP LARGE	4275896271	07/23/2026	14.72	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4275896271	07/23/2026	14.20	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG AIR SVC	4275896271	07/23/2026	34.66	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG SOAP SVC	4275896271	07/23/2026	36.65	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4275896271	07/23/2026	67.79	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HRDWHD WHT PAPER LRG	4275896271	07/23/2026	7.54	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4275896271	07/23/2026	20.77	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	3X10 XTRAC MAT ONYX	4276634560	07/30/2026	24.68	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	WET MOP LARGE	4276634560	07/30/2026	14.72	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4276634560	07/30/2026	14.20	57735	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG AIR SVC	4276634560	07/30/2026	34.66	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG SOAP SVC	4276634560	07/30/2026	36.65	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4276634560	07/30/2026	67.79	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	URINAL SCREEN SVC	4276634560	07/30/2026	6.68	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HRDWHD WHT PAPER LRG	4276634560	07/30/2026	7.54	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4276634560	07/30/2026	20.77	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN BASE CHG	4276804059	07/30/2026	52.13	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4276804059	07/30/2026	218.40	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4276804059	07/30/2026	250.07	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4276804059	07/30/2026	104.83	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	3X10 XTRAC MAT ONYX	4277395860	07/30/2026	24.68	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	WET MOP LARGE	4277395860	07/30/2026	14.72	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4277395860	07/30/2026	14.20	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG AIR SVC	4277395860	07/30/2026	34.66	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG SOAP SVC	4277395860	07/30/2026	36.65	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4277395860	07/30/2026	67.79	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HRDWHD WHT PAPER LRG	4277395860	07/30/2026	7.54	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4277395860	07/30/2026	20.77	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER - SWIMMING POOL	IN15695828	07/23/2026	4.32	57676	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	2942	JEFF'S PLUMBING & HEAT	REPLACED DIAPHRAM & SLIDE IN TOILET REPAIRED BROKEN ASSSEMBLY ON WATER SOFTENER	1048	07/09/2026	637.00	57772	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	2942	JEFF'S PLUMBING & HEAT	SALT DELIVERY & REPAIRED EYE WASH STATION	1053	07/23/2026	263.00	57687	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	BULK LIQUID CHLORINE	126689	07/02/2026	1,280.00	57628	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	15 GAL SULFURIC ACID, 37.5%	126689	07/02/2026	275.96	57628	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	HAZARDOUS MATERIALS CHARGE	126689	07/02/2026	5.00	57628	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	FUEL/DELIVERY CHARGE	126689	07/02/2026	5.00	57628	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	BULK LIQUID CHLORINE	126995	07/09/2026	1,024.00	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	BULK SULFURIC ACID	126995	07/09/2026	532.50	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	15 GAL SULFURIC ACID, 37.5%	126995	07/09/2026	482.93-	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	15 GAL CARBOY DEPOSIT	126995	07/09/2026	360.00-	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	50# SODIUM BICARBONATE	126995	07/09/2026	215.94	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	40# STABILIZER/CONDITIONER	126995	07/09/2026	184.99	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	HAZARDOUS MATERIALS CHARGE	126995	07/09/2026	5.00	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	FUEL/DELIVERY CHARGE	126995	07/09/2026	5.00	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	.25LB DPD & BROMINE POWDER	126996	07/09/2026	63.49	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	GAL. PHOSPHATE REMOVER	127063	07/09/2026	327.98	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	50# CALCIUM CHLORIDE	127063	07/09/2026	147.96	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	BULK LIQUID CHLORINE	127587	07/23/2026	1,472.00	57692	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	BULK SULFURIC ACID	127587	07/23/2026	177.50	57692	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	HAZARDOUS MATERIALS CHARGE	127587	07/23/2026	5.00	57692	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	FUEL/DELIVERY CHARGE	127587	07/23/2026	5.00	57692	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	5160	CITY OF EVANSVILLE	Aquatic - W & L Bill	2026-07	07/24/2026	8,814.58	2478	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
100-55730-300	AQUATIC CENTER EXPENSES	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG BATH	00012-0626	07/02/2026	92.21	57648	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG BATH	00012-0726	07/30/2026	100.27	57813	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG EQP	00013-0626	07/02/2026	3,460.52	57648	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG EQP	00013-0726	07/30/2026	722.07	57813	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	9017	US BANK	SP WRISTBANDEXPRESS.COM	4877-240113	07/30/2026	224.40	2013315	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	9017	US BANK	ACT*HYT*HY-TEK	4877-240133	07/30/2026	25.00	2013315	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	9017	US BANK	AMERICAN RED CROSS - LIFEGUARDING	4877-246921	07/30/2026	768.00	2013315	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	9017	US BANK	M365 POOL	6123-246921	07/30/2026	.82	2013315	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	9017	US BANK	WARMER, UNBRELLAS, CPR/LIFEGUARD SUPPLIES	0981-240113	07/30/2026	1,443.81	2013315	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	9017	US BANK	FIELD KING 190328 BACKPACK SPRAYER 4 GALLON	3774-246921	07/30/2026	88.97	2013315	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - POOL	2336729010	07/09/2026	15.15	57757	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM 700 PORTER RD	2342020101	07/09/2026	110.00	57757	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1850	COMPUTER KNOW HOW L	M365 POOL	BDR-0726	07/23/2026	38.09	57662	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1850	COMPUTER KNOW HOW L	BDR POOL	BDR-0726	07/23/2026	5.96	57662	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	5070	ULINE	SANITARY NAPKIN RECEPTACLE LINER	210466642	07/23/2026	151.95	57722	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1090	AT&T	MONTHLY AT&T CHARGES	6088822281.	07/23/2026	27.32	57655	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3516	MONROE AREA SWIM TEA	SWIM MEET REGISTRATION FEES	2026-07	07/23/2026	100.00	57695	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	2763	QUADIENT FINANCE USA I	SWIMMING POOL POSTAGE	2026-06	07/09/2026	6.88	57782	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	922707	TOTAL MECHANICAL INC	REPLACED THE TEMP & PRESSURE GAUGE ON THE POOL BOILER	2606537	07/09/2026	476.99	57792	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	922977	RECDESK SOFTWARE LL	VARIABLE SURCHARE 75% ON REVENUE OVER $500K PROCESSED	RD-003360	07/02/2026	1,578.00	57637	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	922977	RECDESK SOFTWARE LL	VARIABLE SURCHARGE	RD-003360	07/02/2026	161.00-	57637	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	923010	JAWS SWIM TEAM	SWIM MEET JULY 25, 2026	2026 SWIM	07/09/2026	100.00	57771	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	923040	NEUMAN POOLS INC.	PRESSURE TRANSDUCER	66479	07/02/2026	1,686.02	57631	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	923089	CRIMSON VALLEY LANDS	IRRIGATION ACTIVATION SERVICE	2026-1814	07/02/2026	815.00	57613	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	923089	CRIMSON VALLEY LANDS	IRRIGATION SYSTEM REPAIRS	2026-1814	07/02/2026	987.00	57613	.00	0	
Total 10055730300:							30,561.16		.00		
100-55740-300	CONCESSIONS EXPENSES	2800	HOLIDAY WHOLESALE INC	CANDY, PORTION CUP, WATER, SODA, CAN LINER ROLL, TEA, CHICKEN, MAC AN CHEESE	2365299	07/02/2026	1,979.90	57622	.00	0	
100-55740-300	CONCESSIONS EXPENSES	2800	HOLIDAY WHOLESALE INC	CHIPS, CANDY, FLAVOR ICE, SODA, PIZZA, BOSCO STICKS, ICE CREAM	2372102	07/02/2026	1,343.70	57622	.00	0	
100-55740-300	CONCESSIONS EXPENSES	2800	HOLIDAY WHOLESALE INC	CANDY, PORTION CUP, WATER, SODA, CAN LINER ROLL, TEA, CHICKEN, MAC AN CHEESE	2379024	07/09/2026	2,648.25	57768	.00	0	
100-55740-300	CONCESSIONS EXPENSES	2800	HOLIDAY WHOLESALE INC	FLAVOR ICE, BUBBLE TEA, LEMONADE, CHIPS, CHICKEN, PIZZA, CHEESE CURDS, ICE CREAM	2386061	07/23/2026	3,113.20	57679	.00	0	
100-55740-300	CONCESSIONS EXPENSES	2800	HOLIDAY WHOLESALE INC	FLAVOR ICE, BUBBLE TEA, LEMONADE, CHIPS, CHICKEN, PIZZA, CHEESE CURDS, ICE CREAM	2392830	07/23/2026	5,194.80	57679	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
100-55740-300	CONCESSIONS EXPENSES	2800	HOLIDAY WHOLESALE INC	CANDY, PORTION CUP, WATER, SODA, CAN LINER ROLL, TEA, CHICKEN, MAC AN CHEESE	2399516	07/23/2026	1,329.35	57679	.00	0	
100-55740-300	CONCESSIONS EXPENSES	2800	HOLIDAY WHOLESALE INC	CANDY, PORTION CUP, WATER, SODA, CAN LINER ROLL, TEA, CHICKEN, MAC AN CHEESE	2406205	07/30/2026	1,921.65	57741	.00	0	
100-55740-300	CONCESSIONS EXPENSES	5160	CITY OF EVANSVILLE	Park Store - W & L Bill	2026-07	07/24/2026	32.96	2478	.00	0	
Total 10055740300:							17,563.81		.00		
100-55750-300	RECREATION & YOUTH CTR O	5600	WE ENERGIES	MONTHLY GAS SERVICE-EYC	00010-0626	07/02/2026	10.56	57648	.00	0	
100-55750-300	RECREATION & YOUTH CTR O	5600	WE ENERGIES	MONTHLY GAS SERVICE-YOUTH CENTER	00010-0726	07/30/2026	9.90	57813	.00	0	
100-55750-300	RECREATION & YOUTH CTR O	9017	US BANK	M365 EYC	6123-246921	07/30/2026	.41	2013315	.00	0	
100-55750-300	RECREATION & YOUTH CTR O	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - EYC	2336729010	07/09/2026	5.05	57757	.00	0	
100-55750-300	RECREATION & YOUTH CTR O	1850	COMPUTER KNOW HOW L	M365 EYC	BDR-0726	07/23/2026	12.70	57662	.00	0	
100-55750-300	RECREATION & YOUTH CTR O	1850	COMPUTER KNOW HOW L	BDR EYC	BDR-0726	07/23/2026	2.98	57662	.00	0	
Total 10055750300:							41.60		.00		
100-55760-300	RECREATION & BASEBALL EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER - BASEBALL	IN15695828	07/23/2026	11.56	57676	.00	0	
100-55760-300	RECREATION & BASEBALL EX	2732	HALO BRANDED SOLUTIO	CITY LEAGUE BASEBALL GEAR	9258320	07/23/2026	1,353.75	57677	.00	0	
100-55760-300	RECREATION & BASEBALL EX	2763	QUADIENT FINANCE USA I	BASEBALL POSTAGE	2026-06	07/09/2026	4.86	57782	.00	0	
Total 10055760300:							1,370.17		.00		
100-56820-210	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-AGRIBUSINESS	65931	07/09/2026	805.00	57761	.00	0	
Total 10056820210:							805.00		.00		
100-56820-300	ECONOMIC DEVELOPMENT E	2540	GORDON FLESCH CO INC	MONTHLY COPIER - ECONOMIC DELVL	IN15695828	07/23/2026	7.72	57676	.00	0	
100-56820-300	ECONOMIC DEVELOPMENT E	2763	QUADIENT FINANCE USA I	ECONOMIC DEVEL POSTAGE	2026-06	07/09/2026	1.92	57782	.00	0	
Total 10056820300:							9.64		.00		
100-56840-210	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-COMMUNITY DEVELOPMENT - PROFESSIONAL SERVICES	65932	07/09/2026	245.00	57761	.00	0	
100-56840-210	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-COMMUNITY DEVELOPMENT - PROFESSIONAL SERVICES	65934	07/09/2026	157.50	57761	.00	0	
100-56840-210	PROFESSIONAL SERVICES	2763	QUADIENT FINANCE USA I	COMM. PLANNING POSTAGE	2026-06	07/09/2026	.10	57782	.00	0	
Total 10056840210:							402.60		.00		

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
100-56840-300	COMMUNITY DEVELOP EXPE	2540	GORDON FLESCH CO INC	MONTHLY COPIER - COMM. DEVEL	IN15695828	07/23/2026	45.37	57676	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	9017	US BANK	FULLIDENITY.COM - ID CARDS	6123-243889	07/30/2026	19.75	2013315	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	9017	US BANK	M365 ECON DEVL	6123-246921	07/30/2026	.82	2013315	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	9017	US BANK	CJGYZ GRIP-A-SRIP 3FT DISPLAY RAIL	0999-246921	07/30/2026	78.62	2013315	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - ECON DEVL	2336729010	07/09/2026	15.15	57757	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	1850	COMPUTER KNOW HOW L	M365 ECON DEVL	BDR-0726	07/23/2026	38.09	57662	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	1850	COMPUTER KNOW HOW L	BDR ECON DEVL	BDR-0726	07/23/2026	5.96	57662	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0818796620	07/23/2026	79.20	57721	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	7605	GREATAMERICA FINANCIA	COM DEV	42316018	07/02/2026	9.49	57621	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	7605	GREATAMERICA FINANCIA	COM DEV	72561016	07/30/2026	9.08	57740	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	2763	QUADIENT FINANCE USA I	COMM. DEVELOPMENT POSTAGE	2026-06	07/09/2026	24.39	57782	.00	0	
Total 10056840300:							325.92		.00		
100-56880-300	HISTORIC PRESERVATION EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER - HISTORIC PRES	IN15695828	07/23/2026	22.63	57676	.00	0	
100-56880-300	HISTORIC PRESERVATION EX	9017	US BANK	NATIONAL ALLIANCE OF PRESERVATION COMMISSIONS	0999-244450	07/30/2026	155.30	2013315	.00	0	
100-56880-300	HISTORIC PRESERVATION EX	2763	QUADIENT FINANCE USA I	HISTORIC PRES. POSTAGE	2026-06	07/09/2026	20.95	57782	.00	0	
Total 10056880300:							198.88		.00		
110-56820-300	TOURISM EXPENSE	5108	URBAN LANDSCAPING LL	AUTUMN BLAZE MAPLE	42015	07/09/2026	75.00	57794	.00	0	
110-56820-300	TOURISM EXPENSE	5108	URBAN LANDSCAPING LL	LINDEN	42015	07/09/2026	195.00	57794	.00	0	
110-56820-300	TOURISM EXPENSE	5108	URBAN LANDSCAPING LL	HONEY LOCUST	42015	07/09/2026	150.00	57794	.00	0	
110-56820-300	TOURISM EXPENSE	5108	URBAN LANDSCAPING LL	ANNUAL PLANTS HANGING BASKETS FOR DOWNTOWN LIGHT POLES	42016	07/09/2026	1,215.50	57794	.00	0	
110-56820-300	TOURISM EXPENSE	5108	URBAN LANDSCAPING LL	ANNUAL PLANTS FOR LARGER PLANTERS ON MAIN STREET BRIDGE	42016	07/09/2026	257.45	57794	.00	0	
110-56820-300	TOURISM EXPENSE	5108	URBAN LANDSCAPING LL	NEW LINNERS FOR BASKETS	42016	07/09/2026	206.70	57794	.00	0	
Total 11056820300:							2,099.65		.00		
200-52220-210	EMS PROFESSIONAL SERVIC	2859	IMAGE TREND LLC	FIELD BRIDGE LICENSE/SUPPORT	PS-INV1259	07/23/2026	800.00	57681	.00	0	
200-52220-210	EMS PROFESSIONAL SERVIC	1058	ACTIVE 911 INC	SUBSCRIPTION RENEWAL	678583	07/30/2026	765.00	57729	.00	0	
Total 20052220210:							1,565.00		.00		
200-52220-310	EMS OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER - EMS	IN15695828	07/23/2026	6.10	57676	.00	0	
200-52220-310	EMS OFFICE SUPPLIES	3695	OFFICE PRO INC	TABLE, FLIPPER 60X24, GY	771182-0	07/23/2026	650.00	57701	.00	0	
200-52220-310	EMS OFFICE SUPPLIES	3695	OFFICE PRO INC	CHAIR, GUEST, FLIP, W/ARMS,2/CTN GRADE 1 HATHAWAY ROOT BEER VINYL	771182-1	07/30/2026	1,880.00	57750	.00	0	
200-52220-310	EMS OFFICE SUPPLIES	9017	US BANK	ZIPLOC STORAGE BAGS, PAPER TOWELS, TRASH BAGS, HP 201X TONER	6903-244310	07/30/2026	554.16	2013315	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
200-52220-310	EMS OFFICE SUPPLIES	3956	PROFESSIONAL BUSINES	EMS - CHEIF BUSINESS CARDS	123268	07/23/2026	102.03	57705	.00	0	
200-52220-310	EMS OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	EMS POSTAGE	2026-06	07/09/2026	19.53	57782	.00	0	
Total 20052220310:							3,211.82		.00		
200-52220-340	EMS MED SUPPLIES & EQUIP	5253	WELDERS SUPPLY COMP	B,D,E MEDICAL CYLINDERS & SMALL OXYGEN	3320892	07/09/2026	33.30	57798	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURAPLEX EXTENSION SET, 8 IN. REMOVABLE SURE-LOK NEEDLEFREE CONNECT ROTATING MALE LL	86209177	07/09/2026	59.50	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	BLUNT CANNULA TIP ONLY	86209177	07/09/2026	71.99	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURAPLEX FABRIC ADHESIVE BANDAGE	86209177	07/09/2026	4.58	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURAPLEX SELECT TRANSPARENT DRESSING	86209177	07/09/2026	23.48	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	BLOOD GLUCOSE TEST STRIPS, ASSURE PRISM MULTI CLIA	86209177	07/09/2026	40.04	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	LANCET, SURGILANCE, SAFETY	86209177	07/09/2026	23.80	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	I-GEL SUPRAGLOTTIC AIRWAY FOR INFANTS	86209177	07/09/2026	80.50	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	I-GEL SUPRAGLOTTIC AIRWAY FOR SMALL PEDIATRICS	86209177	07/09/2026	64.40	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	I-GEL SUPRAGLOTTIC AIRWAY FOR LG PEDIATRICS	86209177	07/09/2026	80.50	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	IV SOLUTION SODIUM CHLORIDE 0.9%	86209177	07/09/2026	56.40	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	ASPIRIN 81MG CHEWABLE	86209177	07/09/2026	2.37	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	QUIKCLOT COMBAT GAUZE LE Z-FOLD 3X 4	86209177	07/09/2026	147.56	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	TRIPLE ANTIBIOTIC OINTMENT W/BACITRACIN NEOMYCIN	86209177	07/09/2026	28.29	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	BP CUFF, FLEXIPORT, SIZE 11 ADULT DISPOSABLE TWO TUBE LOCKING CONNECTOR	86209177	07/09/2026	35.45	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	I-GEL O2 RESUS PACK, LG ADULT	86209177	07/09/2026	81.15	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURAPLEX ECG CHART PAPER	86266873	07/09/2026	24.24	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	GAUZE CONFORMING STRETCH STERILE	86266873	07/09/2026	9.98	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	GAUZE CONFORMING STRETCH STERILE 3 X 4.1	86266873	07/09/2026	4.69	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	QUIKCLOT COMBAT GAUZE LE Z-FOLD 3X 4	86266873	07/09/2026	221.34	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	GLUCOS GEL 15GM TUBE FRUIT FLAVOR	86266873	07/09/2026	10.99	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	ONDANSETRON 4MG ORALLY DISINTEGRATING TABLET	86266873	07/09/2026	14.99	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURAPLEX ALCOHOL PREP PAD	86266873	07/09/2026	2.89	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURAPLEX EXTENSION SET 8 IN REMOVABLE SURE-LOK	86266873	07/09/2026	59.50	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	STAT PADZ II PEDIATRIC FOR ZOLL							

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
				AED PLUS AED PRO	86266873	07/09/2026	177.19	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	I-GEL O2 RESUS PACK, SM ADULT	86266873	07/09/2026	108.20	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	IV CATHETER, INSYTE AUTOGUARD BC, 20 GA X 1 IN	86266873	07/09/2026	112.50	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	KENDALL WEBCOL ALCOHOL PREP PADS	86266873	07/09/2026	4.99	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	GLOVES, KC500 PURPLE NITRILE, MED, LATEX FREE, POWDER FREE 9.5 IN CUFF	86294436	07/30/2026	141.00	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURAPLEX TRITONGRIP TE GLOVES, LG, BLACK NITRILE, POWDER FREE	86294436	07/30/2026	96.90	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURAPLEX TRITONGRIP TE GLOVES, XL BLACK NITRILE PF	86294436	07/30/2026	96.90	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	BLOOD GLUCOSE TEST STRIPS, ASSURE PRISM MULTI CLIA	86294436	07/30/2026	20.02	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CONTROL SOLUTION, ASSURE PRISM MULTI, L1 AND L2	86294436	07/30/2026	22.48	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	IV SOLUTION, SODIUM CHLORIDE 0.9% 1000ML BAG	86294436	07/30/2026	56.40	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	IV SOLUTION SODIUM CHLORIDE 0.9%	86294436	07/30/2026	13.18	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	BATTERY, DURACELL PROCELL, AAA	86294436	07/30/2026	18.96	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	BATTERY ENERGIZER C SIZE	86294436	07/30/2026	88.56	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	BATTERY DURACELL PROCESS, AA	86294436	07/30/2026	18.96	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	GLOVES, KC500 PURPLE NITRILE, SM LATEX FREE POWDER FREE 9.5 IN CUFF	86294436	07/30/2026	141.00	57732	.00	0	
Total 20052220340:							2,299.17		.00		
200-52220-341	EMS MED EQUIP MAINT	3135	LAERDAL MEDICAL CORP	SKILLGUIDE	2026/200003	07/23/2026	187.60	57688	.00	0	
200-52220-341	EMS MED EQUIP MAINT	3135	LAERDAL MEDICAL CORP	EXTENSION CABLE FOR SKILLGUIDE	2026/200004	07/30/2026	63.00	57745	.00	0	
Total 20052220341:							250.60		.00		
200-52220-343	EMS AMBULANCE FUEL	922831	CONSUMERS COOP OIL C	EMS - FUEL	154781-0626	07/23/2026	977.07	57664	.00	0	
Total 20052220343:							977.07		.00		
200-52220-355	EMS BUILDING MAINT & REPA	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-EMS BLDG	918398	07/09/2026	33.00	57781	.00	0	
200-52220-355	EMS BUILDING MAINT & REPA	923160	ORKIN	PC STANDARD - MONTHLY - EMS	303398816	07/23/2026	65.00	57702	.00	0	
200-52220-355	EMS BUILDING MAINT & REPA	923160	ORKIN	POWER SPRAY - SEASONAL - PC STANDARD	303398980	07/23/2026	120.00	57702	.00	0	
Total 20052220355:							218.00		.00		
200-52220-361	EMS COMMUNICATIONS	9017	US BANK	M365 EMS	6123-246921	07/30/2026	.82	2013315	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
200-52220-361	EMS COMMUNICATIONS	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - EMS	2336729010	07/09/2026	15.15	57757	.00	0	
200-52220-361	EMS COMMUNICATIONS	1850	COMPUTER KNOW HOW L	M365 EMS	BDR-0726	07/23/2026	38.09	57662	.00	0	
200-52220-361	EMS COMMUNICATIONS	1850	COMPUTER KNOW HOW L	BDR EMS	BDR-0726	07/23/2026	5.96	57662	.00	0	
200-52220-361	EMS COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-EMS	0818944695	07/23/2026	4.31	57721	.00	0	
200-52220-361	EMS COMMUNICATIONS	1090	AT&T	MONTHLY AT&T CHARGES	6088822281.	07/23/2026	54.64	57655	.00	0	
200-52220-361	EMS COMMUNICATIONS	7605	GREATAMERICA FINANCIA	EMS	42316018	07/02/2026	33.83	57621	.00	0	
200-52220-361	EMS COMMUNICATIONS	7605	GREATAMERICA FINANCIA	EMS	72561016	07/30/2026	32.35	57740	.00	0	
Total 20052220361:							185.15		.00		
200-52220-362	EMS UTILITIES	5160	CITY OF EVANSVILLE	EMS - W & L Bill	2026-07	07/24/2026	438.18	2478	.00	0	
200-52220-362	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-EMS	00003-0626	07/09/2026	10.56	57797	.00	0	
200-52220-362	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-EMS	00003-0726	07/30/2026	9.90	57813	.00	0	
200-52220-362	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-EMS GARAGE	00007-0626	07/09/2026	10.56	57797	.00	0	
200-52220-362	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-EMS GARAGE	00007-0726	07/30/2026	9.90	57813	.00	0	
200-52220-362	EMS UTILITIES	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM EMS	1564186010	07/09/2026	61.43	57757	.00	0	
Total 20052220362:							540.53		.00		
210-55700-210	LIBRARY PROFESSIONAL SER	923002	NORTH AMERICAN MECH	TROUBLESHOOT MITSUBISHI MINI SPLIT UNIT FOR HISTORY ROOM FOR NO COOLING	910034637	07/23/2026	290.25	57700	.00	0	
Total 21055700210:							290.25		.00		
210-55700-310	LIBRARY OFFICE SUPPLIES	9017	US BANK	GORILLA MOUNTING PUTTY, USB C TO HDMI, STERLITE 6-PACK CLIP BOX	7375-246921	07/30/2026	51.66	2013315	.00	0	
210-55700-310	LIBRARY OFFICE SUPPLIES	4600	STAPLES BUSINESS ADVA	PAPER TOWELS, TOILET PAPER, PLEDGE, ZIPLOC BAGS, FLASH DRIVE, ADHESIVE DOTS, WINDEX	7010380643	07/09/2026	134.02	57788	.00	0	
Total 21055700310:							185.68		.00		
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	DOUBLE-STITCHED BINDER TAP ASSORMENT PACK	7826284	07/23/2026	38.38	57670	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	SUPERFOLD 10" X 21" BULK PACK	7826284	07/23/2026	234.36	57670	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	SUPERFOLD 12"H 24" JACKET LENGTH	7826284	07/23/2026	56.60	57670	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	DEMCO PREMIUM BOOK TAPE 2" X 30 YARDS BOXED	7826284	07/23/2026	15.70	57670	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	DEMCO PREMIUM BOOK TAPE 1-1/2" X 30 YARDS BOXED	7826284	07/23/2026	12.09	57670	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	DEMCO PREMIUM BOOK TAPE 3" X 30 YARDS	7826284	07/23/2026	89.68	57670	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	DEMCO PREMIUM BOOK TAPE 4" X 15 YARDS BOXED	7826284	07/23/2026	60.78	57670	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	PAPERFOLD ADJUSTAB BOOK JACKET COVER	7826284	07/23/2026	51.23	57670	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	SCOTCH 893 FILAMENT TAPE 1/2"W X 60 YARDS	7826284	07/23/2026	23.17	57670	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	SCOTCH 893 FILAMENT TAPE 3/4"W X 60 YARDS	7826284	07/23/2026	36.10	57670	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	CLEAR GLOSSY LABEL PROTECTOR SHEETS 1-1/4" X 3"	7826284	07/23/2026	62.27	57670	.00	0	
Total 21055700311:							680.36		.00		
210-55700-312	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-LIBRARY	IN15664837	07/02/2026	85.21	57620	.00	0	
210-55700-312	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-LIBRARY	IN15699401	07/30/2026	79.53	57739	.00	0	
Total 21055700312:							164.74		.00		
210-55700-330	LIBRARY PROFESSIONAL DEV	923152	RACHEL R. FRYE	MILEAGE - ADULT SERVICES MEETING AT LAKE GENEVA PUBLIC LIBRARY	2026-06	07/02/2026	77.00	57636	.00	0	
Total 21055700330:							77.00		.00		
210-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X5 ACTIVE SCRAPER	4273571209	07/02/2026	14.59	57610	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X10 BLACK MAT	4273571209	07/02/2026	24.22	57610	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X5 BLACK MAT	4273571209	07/02/2026	5.45	57610	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	4X6 BLACK MAT	4273571209	07/02/2026	10.11	57610	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X5 ACTIVE SCRAPER	4276634773	07/30/2026	14.59	57735	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X10 BLACK MAT	4276634773	07/30/2026	24.22	57735	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X5 BLACK MAT	4276634773	07/30/2026	5.45	57735	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	4X6 BLACK MAT	4276634773	07/30/2026	10.11	57735	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	9017	US BANK	4 PACK BLANK YARD SIGNS	7375-246921	07/30/2026	9.99	2013315	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	9017	US BANK	EXPANDING GARDEN HOSE 25FT	7375-746921	07/30/2026	32.03	2013315	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	9017	US BANK	EXPANDING GARDEN HOSE 25FT	7375-746921	07/30/2026	32.03-	2013315	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	9017	US BANK	75 FT EXPANDABLE GARDEN HOSE	7375-746921	07/30/2026	45.89	2013315	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	4600	STAPLES BUSINESS ADVA	PAPER TOWELS, TOILET PAPER, PLEDGE, ZIPLOC BAGS, FLASH DRIVE, ADHESIVE DOTS, WINDEX	7010380643	07/09/2026	80.93	57788	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	921619	GOLZ ELECTRIC	SET TIMER FOR LIGHTS OUTSIDE OF BUILDING	4292	07/23/2026	60.00	57675	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	1959	DAVE JONES INC	ANNUAL FIRE SPRINKLER INSPECTION	IP7470	07/09/2026	350.00	57764	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	922933	NORSE LAWN SERVICE LL	MOWING	1535	07/09/2026	150.00	57780	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	923002	NORTH AMERICAN MECH	7/1/26 TO 9/30/26 SCHEDULED BILLING	910034761	07/23/2026	1,335.00	57700	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	923003	COVERALL NORTH AMERI	COMMERCIAL CLEANING SERVICES - BILLED ON BEHALF OF R & R							

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
				CLEANING SERVICE LLC	1000639212	07/09/2026	1,087.00	57762	.00	0	
Total 21055700355:							3,227.55		.00		
210-55700-361	LIBRARY COMMUNICATIONS	9017	US BANK	MONTHY SPECTRUM BUINESS - LIBRARY	7375-246921	07/30/2026	49.85	2013315	.00	0	
210-55700-361	LIBRARY COMMUNICATIONS	1090	AT&T	MONTHLY AT& T CHARGES	6088822281.	07/23/2026	54.64	57655	.00	0	
210-55700-361	LIBRARY COMMUNICATIONS	7605	GREATAMERICA FINANCIA	LIBRARY	42316018	07/02/2026	73.59	57621	.00	0	
210-55700-361	LIBRARY COMMUNICATIONS	7605	GREATAMERICA FINANCIA	LIBRARY	72561016	07/30/2026	70.36	57740	.00	0	
210-55700-361	LIBRARY COMMUNICATIONS	923131	STATE OF WISCONSIN DO	TEACH SERVICES	505-0000112	07/09/2026	600.00	57789	.00	0	
Total 21055700361:							848.44		.00		
210-55700-362	LIBRARY UTILITIES	5160	CITY OF EVANSVILLE	LIBRARY - W & L Bill	2026-07	07/24/2026	1,869.20	2478	.00	0	
Total 21055700362:							1,869.20		.00		
210-55700-363	LIBRARY FUEL	5600	WE ENERGIES	MONTHLY GAS SERVICE/LIBRARY	00001-0626	07/09/2026	314.88	57797	.00	0	
Total 21055700363:							314.88		.00		
210-55700-371	LIBRARY ADULT BOOKS	9017	US BANK	DVD'S	7375-246921	07/30/2026	354.67	2013315	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	97364983	07/23/2026	28.40	57683	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	97364986	07/23/2026	15.68	57683	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	97536435	07/23/2026	17.52	57683	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	97611680	07/23/2026	16.91	57683	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	97930437	07/23/2026	51.11	57683	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	98083083	07/30/2026	76.71	57742	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	98130604	07/30/2026	537.50	57742	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7680	HARLEQUIN READER SER	ADULT BOOKS	209840768-0	07/23/2026	31.76	57678	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7680	HARLEQUIN READER SER	ADULT BOOKS	209840768-0	07/23/2026	28.56	57678	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7250	PLAYAWAY PRODUCTS LL	ADULT BOOKS	539075	07/23/2026	278.66	57704	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7250	PLAYAWAY PRODUCTS LL	ADULT BOOKS	540226	07/23/2026	378.20	57704	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	922823	KANOPY INC.	ADULT BOOKS	511574 - PP	07/09/2026	43.70	57774	.00	0	
Total 21055700371:							1,859.38		.00		
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97364984	07/23/2026	56.11	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97364985	07/23/2026	33.76	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97364987	07/23/2026	13.97	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97417339	07/23/2026	45.51	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97439582	07/23/2026	11.22	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97439583	07/23/2026	8.26	57683	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97510796	07/23/2026	13.99	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97536436	07/23/2026	25.07	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97611681	07/23/2026	11.21	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97611682	07/23/2026	10.57	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97611683	07/23/2026	8.83	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97625280	07/23/2026	18.59	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97642084	07/23/2026	25.54	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97930438	07/23/2026	80.90	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97930439	07/23/2026	7.58	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97930440	07/23/2026	10.69	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	98067354	07/30/2026	33.46	57742	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	98067355	07/30/2026	11.53	57742	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	98067356	07/30/2026	13.51	57742	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	98083082	07/30/2026	157.76	57742	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	98101051	07/30/2026	566.30	57742	.00	0	
Total 21055700372:							1,164.36		.00		
210-55700-374	LIBRARY - PERIODICALS	922945	RIVISTAS LLC	PERIODICALS	23059	07/23/2026	2,578.70	57707	.00	0	
Total 21055700374:							2,578.70		.00		
210-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	PIGGLY WIGGLY, THRIFT BOOKS GLOBAL, INTERSTATE BOOKS, SCHOLASTIC, BARNES & NOBLE, AMC, AMAZON	2394-244273	07/30/2026	535.91	2013315	.00	0	
210-55700-376	LIBRARY PROGRAMMING SUP	921751	MARIE MESSINGER	STORYTIME-BABY/EVENING, DISCUSSION	2026-06	07/09/2026	60.00	57775	.00	0	
Total 21055700376:							595.91		.00		
210-55700-385	LIBRARY GRANT EXPENDITU	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-LIBRARY	0818139138	07/23/2026	51.14	57721	.00	0	
Total 21055700385:							51.14		.00		
220-54640-343	CEMETERY FUEL	922978	WEX BANK	FUEL PURCHASES WITH REBATE	113707630	07/09/2026	412.72	57799	.00	0	
Total 22054640343:							412.72		.00		
220-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	TUBE SQUARE 3/4X48" 16GA	K38853	07/09/2026	16.99	57767	.00	0	
220-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	FASTENERS	K38853	07/09/2026	1.02	57767	.00	0	
220-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	KEY STOCK SQURE 5/16X12"	K39203	07/09/2026	9.98	57767	.00	0	
220-54640-350	CEMETERY MAINT EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER - CEMETERY	IN15695828	07/23/2026	7.89	57676	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
220-54640-350	CEMETERY MAINT EXP	3456	MID-STATE EQUIPMENT	52"VEL+,28BRIGGS	J62961	07/30/2026	706.75	57747	.00	0	
220-54640-350	CEMETERY MAINT EXP	3600	NAPA OF OREGON	FUEL FILTER PROSELECT	421228	07/02/2026	3.65	57629	.00	0	
220-54640-350	CEMETERY MAINT EXP	3600	NAPA OF OREGON	PUMP - FUEL	421228	07/02/2026	59.99	57629	.00	0	
220-54640-350	CEMETERY MAINT EXP	2763	QUADIENT FINANCE USA I	CEMETERY POSTAGE	2026-06	07/09/2026	.81	57782	.00	0	
220-54640-350	CEMETERY MAINT EXP	922817	NATIONAL FLAG & POLE L	US FLAGS 15' X 25'	4859	07/02/2026	907.50	57630	.00	0	
Total 22054640350:							1,714.58		.00		
220-54640-360	CEMETERY UTILITIES EXPEN	5160	CITY OF EVANSVILLE	Cemetery- W & L Bill	2026-07	07/24/2026	146.05	2478	.00	0	
Total 22054640360:							146.05		.00		
220-54640-361	CEMETERY COMMUNICATION	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-CEMETERY	0818773488	07/23/2026	56.49	57721	.00	0	
Total 22054640361:							56.49		.00		
400-53300-860	PW Road Construction	5690	WIS DEPT OF TRANSPOR	MADISON STREET	395-0000445	07/09/2026	1,869.09	57803	.00	2026012	
400-53300-860	PW Road Construction	4990	TOWN & COUNTRY ENGIN	RAIL CROSSING IMPROVEMENTS	29778	07/02/2026	1,107.50	57645	.00	2026013	
400-53300-860	PW Road Construction	4990	TOWN & COUNTRY ENGIN	2025 CHERRY STREET UTILITIES & STREET IMPROVEMENTS	29779	07/02/2026	988.75	57645	.00	2025018	
400-53300-860	PW Road Construction	4990	TOWN & COUNTRY ENGIN	2026 LONGFIELD STREET & UTILITY IMPROVEMENTS	29818	07/02/2026	1,608.96	57645	.00	2026015	
400-53300-860	PW Road Construction	923161	BKS EXCAVATING INC	2026 LONGFIELD ST RECONSTRUCTION - PUBLIC WORKS	EV 133	07/02/2026	20,846.04	57607	.00	2026015	
Total 40053300860:							26,420.34		.00		
400-55700-821	Library Building Improvements	922947	DESTREE DESIGN ARCHI	EAGER FREE PUBLIC LIBRARY M & R	15480	07/23/2026	480.00	57671	.00	0	
Total 40055700821:							480.00		.00		
400-55720-803	Park Improvements	923098	SIGN ART STUDIO	PARK SIGN FINAL PAYMENT	12561	07/09/2026	1,102.66	57787	.00	2022001	
Total 40055720803:							1,102.66		.00		
400-55720-821	PARK BLDG IMPROVEMENTS	922947	DESTREE DESIGN ARCHI	CAMP STORE	15478	07/02/2026	760.00	57614	.00	2026001	
Total 40055720821:							760.00		.00		
400-55730-803	POOL Improvements	923098	SIGN ART STUDIO	PARK SIGN FINAL PAYMENT	12561	07/09/2026	2,047.79	57787	.00	2022002	
Total 40055730803:							2,047.79		.00		

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
600-1352000	BUILDINGS & STRUCTURES	1935	CRANE ENGINEERING	DOME WORK HAIL DAMAGE	512338-01	07/23/2026	186,761.19	57668	.00	2025052	
Total 6001352000:							186,761.19		.00		
600-53500-180	RECOGNITION PROGRAM	9017	US BANK	PIGGLY WIGGL FOOD	1069-244273	07/30/2026	50.56	2013315	.00	0	
Total 60053500180:							50.56		.00		
600-53500-214	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV4797	07/09/2026	50.00	57753	.00	0	
600-53500-214	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV4821	07/23/2026	50.00	57651	.00	0	
600-53500-214	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV4834	07/23/2026	276.75	57651	.00	0	
Total 60053500214:							376.75		.00		
600-53500-215	SLUDGE HAULING	5104	UNITED LIQUID WASTE RE	CAKE WASTE PICK UP	67892	07/09/2026	800.00	57793	.00	0	
600-53500-215	SLUDGE HAULING	5104	UNITED LIQUID WASTE RE	FUEL SURCHARGE	67892	07/09/2026	16.67	57793	.00	0	
Total 60053500215:							816.67		.00		
600-53500-310	WWTP GEN OFFICE SUPPLIE	2540	GORDON FLESCH CO INC	MONTHLY COPIER - WWTP OFFICE	IN15695828	07/23/2026	5.78	57676	.00	0	
600-53500-310	WWTP GEN OFFICE SUPPLIE	922887	JAY'S BIG ROLL INC.	KITCHEN ROLL TOWEL 2PLY 8X11" 85 SHEETS 30 ROLLS	1045738	07/30/2026	77.00	57743	.00	0	
600-53500-310	WWTP GEN OFFICE SUPPLIE	922887	JAY'S BIG ROLL INC.	EMPRESS PREMIUM BATH TISSUE 430 SHEETS 2 PLY	1045738	07/30/2026	60.00	57743	.00	0	
600-53500-310	WWTP GEN OFFICE SUPPLIE	922887	JAY'S BIG ROLL INC.	NOVA2 FACIAL TISSUE BOXES 2PLY WHITE 7.75" X 8.25"	1045738	07/30/2026	27.00	57743	.00	0	
600-53500-310	WWTP GEN OFFICE SUPPLIE	922887	JAY'S BIG ROLL INC.	FORK BLACK EXTRA HEAVY DUTY POLYSTYRENE	1045738	07/30/2026	27.50	57743	.00	0	
600-53500-310	WWTP GEN OFFICE SUPPLIE	922887	JAY'S BIG ROLL INC.	PLATES	1045738	07/30/2026	8.00	57743	.00	0	
Total 60053500310:							205.28		.00		
600-53500-340	WWTP GENERAL PLANT SUPP	1060	EVANSVILLE HARDWARE	BANANA BOAT SPRT SPF 50	K38993	07/09/2026	27.98	57767	.00	0	
600-53500-340	WWTP GENERAL PLANT SUPP	1060	EVANSVILLE HARDWARE	INSECT KILLER RTU 1.1GAL	K38993	07/09/2026	19.99	57767	.00	0	
600-53500-340	WWTP GENERAL PLANT SUPP	1060	EVANSVILLE HARDWARE	DW GRINDER 4-1/2 11 AMP	K39157	07/09/2026	109.99	57767	.00	0	
600-53500-340	WWTP GENERAL PLANT SUPP	3435	MENARD'S-JANESVILLE	RM43 VEG CONC 2.5GAL	96037	07/23/2026	159.98	57690	.00	0	
Total 60053500340:							317.94		.00		
600-53500-343	WWTP FUEL	922978	WEX BANK	FUEL PURCHASES WITH REBATE	113707630	07/09/2026	162.73	57799	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 60053500343:							162.73		.00		
600-53500-355	WWTP PLANT MAINT & REPAI	4470	SHERWIN-WILLIAMS CO	MPXY 646 MIL WHT A	1017-3	07/30/2026	240.00	57809	.00	0	
600-53500-355	WWTP PLANT MAINT & REPAI	4470	SHERWIN-WILLIAMS CO	SHRLXN800 XWHT A, HRD B	1017-3	07/30/2026	1,108.76	57809	.00	0	
600-53500-355	WWTP PLANT MAINT & REPAI	4470	SHERWIN-WILLIAMS CO	MAC 646 HARD B	1017-3	07/30/2026	240.00	57809	.00	0	
Total 60053500355:							1,588.76		.00		
600-53500-361	WWTP COMMUNICATIONS	9017	US BANK	M365 SEWER	6123-246921	07/30/2026	1.22	2013315	.00	0	
600-53500-361	WWTP COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM WWTP	0033616070	07/23/2026	179.69	57659	.00	0	
600-53500-361	WWTP COMMUNICATIONS	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - SEWER	2336729010	07/09/2026	20.20	57757	.00	0	
600-53500-361	WWTP COMMUNICATIONS	1850	COMPUTER KNOW HOW L	M365 SEWER	BDR-0726	07/23/2026	50.78	57662	.00	0	
600-53500-361	WWTP COMMUNICATIONS	1850	COMPUTER KNOW HOW L	BDR SEWER	BDR-0726	07/23/2026	8.94	57662	.00	0	
600-53500-361	WWTP COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-WWTP	0818773488	07/23/2026	40.91	57721	.00	0	
Total 60053500361:							301.74		.00		
600-53500-362	WWTP ELECTRIC/WATER EXP	5160	CITY OF EVANSVILLE	Disposal Plant - W & L Bill	2026-07	07/24/2026	5,951.88	2478	.00	0	
Total 60053500362:							5,951.88		.00		
600-53500-850	Sanitary Sewer Construction	4990	TOWN & COUNTRY ENGIN	LINCOLN LIFT STATION PRELIMINRY ENGINEERING	29794	07/02/2026	11,393.32	57645	.00	2024038	
600-53500-850	Sanitary Sewer Construction	923163	ZIGNEGO COMPANY INC	2025 LINCOLN STREET LIFT STATION UPGRADES	33-1-25	07/09/2026	384,584.22	57804	.00	2024038	
Total 60053500850:							395,977.54		.00		
600-53510-850	STREET RECONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2025 CHERRY STREET UTILITIES & STREET IMPROVEMENTS	29779	07/02/2026	1,483.13	57645	.00	2025018	
600-53510-850	STREET RECONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2026 LONGFIELD STREET & UTILITY IMPROVEMENTS	29818	07/02/2026	2,631.17	57645	.00	2026015	
600-53510-850	STREET RECONSTRUCTION	923161	BKS EXCAVATING INC	2026 LONGFIELD ST RECONSTRUCTION - SANITARY SEWER	EV 133	07/02/2026	34,090.11	57607	.00	2026015	
Total 60053510850:							38,204.41		.00		
600-53520-355	LIFT STATION MAINT & REPAI	1402	BATTERIES PLUS LLC	12V 5AH LEAD	P93593375	07/30/2026	109.75	57731	.00	0	
600-53520-355	LIFT STATION MAINT & REPAI	1402	BATTERIES PLUS LLC	24PK 1.5V ALKALINE	P93593375	07/30/2026	11.76	57731	.00	0	
Total 60053520355:							121.51		.00		

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
600-53520-360	LIFT STATION UTILITIES	5160	CITY OF EVANSVILLE	Lift Pump - W & L Bill	2026-07	07/24/2026	1,556.12	2478	.00	0	
600-53520-360	LIFT STATION UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-LIFT PUMP	00006-0626	07/09/2026	20.56	57797	.00	0	
Total 60053520360:							1,576.68		.00		
600-53520-850	LIFT STATION CIP	4990	TOWN & COUNTRY ENGIN	LIFT STATION SCADA-ELECTRICAL	29793	07/02/2026	292.50	57645	.00	2022018	
Total 60053520850:							292.50		.00		
610-53580-301	WATERWAY MAINTENANCE	4990	TOWN & COUNTRY ENGIN	PORTER ROAD STREET & UTILITY IMPROVEMENTS	29780	07/02/2026	1,775.50	57645	.00	2024019	
Total 61053580301:							1,775.50		.00		
610-53580-850	STWT ROAD CONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2025 CHERRY STREET UTILITIES & STREET IMPROVEMENTS	29779	07/02/2026	629.21	57645	.00	2025018	
610-53580-850	STWT ROAD CONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2026 LONGFIELD STREET & UTILITY IMPROVEMENTS	29818	07/02/2026	1,182.66	57645	.00	2026015	
610-53580-850	STWT ROAD CONSTRUCTION	923161	BKS EXCAVATING INC	2026 LONGFIELD ST RECONSTRUCTION - STORMWATER	EV 133	07/02/2026	15,322.73	57607	.00	2026015	
Total 61053580850:							17,134.60		.00		
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 06/26/2026	PR0626261	07/06/2026	1,466.26	2476	.00	0	
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 06/26/2026	PR0626261	07/06/2026	342.93	2476	.00	0	
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 06/26/2026	PR0626261	07/06/2026	342.93	2476	.00	0	
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 07/10/2026	PR0710261	07/20/2026	1,850.88	2481	.00	0	
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 07/10/2026	PR0710261	07/20/2026	432.86	2481	.00	0	
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 07/10/2026	PR0710261	07/20/2026	432.86	2481	.00	0	
Total 6202238040:							4,868.72		.00		
620-52622-002	OPER POWER PURCHASED F	5160	CITY OF EVANSVILLE	Well #1/#2/Water - W & L Bill	2026-07	07/24/2026	4,717.45	2478	.00	0	
Total 62052622002:							4,717.45		.00		
620-52625-002	MAINT PUMP BUILDINGS & EQ	1060	EVANSVILLE HARDWARE	BOLT EYE W/NUT 1/2"X4"	K39367	07/02/2026	4.59	57617	.00	0	
620-52625-002	MAINT PUMP BUILDINGS & EQ	90802	USA BLUE BOOK	HACH PHOSVER 3 POWDER PILLOWS F/10ML SAMPLE 100PK	INV01109482	07/30/2026	56.71	57810	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 62052625002:							61.30		.00		
620-52625-110	MAINT PUMP BLDG & EQPMT	2877	INTERSTATE POWER SYS	REPAIR EXHAUST LEAKS ON KOHLER GENERATOR	R041057988.	07/23/2026	2,467.57	57685	.00	0	
Total 62052625110:							2,467.57		.00		
620-52631-002	OPER WATER TREATMENT CH	1060	EVANSVILLE HARDWARE	DIGITAL TIMER PLASTIC	K38926	07/02/2026	7.99	57617	.00	0	
620-52631-002	OPER WATER TREATMENT CH	9218	WI STATE LABORATORY O	FLUORIDE/FLDFLUOR/HALOACETIC ACIDS IN WATER/VOCS BY GCMS-WATER	846674	07/09/2026	697.00	57802	.00	0	
620-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	SODIUM HYPOCHLORITE BULK	31399	07/09/2026	499.95	57776	.00	0	
620-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	AQUA MAG BULK	31399	07/09/2026	640.80	57776	.00	0	
620-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	FUEL SURCHARGE	31399	07/09/2026	30.00	57776	.00	0	
620-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	SODIUM HYPOCHLORITE BULK	31903	07/09/2026	267.65	57776	.00	0	
620-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	AQUA MAG BULK	31903	07/09/2026	516.20	57776	.00	0	
620-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	FUEL SURCHARGE	31903	07/09/2026	30.00	57776	.00	0	
620-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	SODIUM HYPOCHLORITE BULK	31980	07/30/2026	363.60	57746	.00	0	
620-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	AQUA MAG BULK	31980	07/30/2026	925.60	57746	.00	0	
620-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	FUEL SURCHARGE	31980	07/30/2026	30.00	57746	.00	0	
620-52631-002	OPER WATER TREATMENT CH	90802	USA BLUE BOOK	HACH FLUORIDE REAGENT ARSENIC-FREE SPADNS	INV01109482	07/30/2026	176.43	57810	.00	0	
Total 62052631002:							4,185.22		.00		
620-52651-002	MAINT MAINS	9209	DIGGERS HOTLINE INC	DUPLICATE COPY EMAIL FEES FOR JUNE 2026	260 6 47501	07/09/2026	117.30	57766	.00	0	
Total 62052651002:							117.30		.00		
620-52651-003	CAPITAL PROJECTS MAINS	4990	TOWN & COUNTRY ENGIN	2025 CHERRY STREET UTILITIES & STREET IMPROVEMENTS	29779	07/02/2026	1,393.25	57645	.00	2025018	
620-52651-003	CAPITAL PROJECTS MAINS	4990	TOWN & COUNTRY ENGIN	2026 LONGFIELD STREET & UTILITY IMPROVEMENTS	29818	07/02/2026	2,337.80	57645	.00	2026015	
620-52651-003	CAPITAL PROJECTS MAINS	923161	BKS EXCAVATING INC	2026 LONGFIELD ST RECONSTRUCTION - WATER	EV 133	07/02/2026	30,289.12	57607	.00	2026015	
Total 62052651003:							34,020.17		.00		
620-52651-004	CAPITAL WATER OTHER	4990	TOWN & COUNTRY ENGIN	2024 WATER SCADA	29795	07/02/2026	640.00	57645	.00	2025051	
620-52651-004	CAPITAL WATER OTHER	921973	WATER WELL SOLUTIONS	PULL & INSPECT WITH TELEVISING	261155	07/23/2026	16,650.00	57725	.00	2026032	
Total 62052651004:							17,290.00		.00		
620-52652-002	MAINT SERVICES	9208	CORE & MAIN LP	2X1-1/2 BLK MI BUSH	Z409635	07/23/2026	23.60	57666	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
620-52652-002	MAINT SERVICES	921738	1ST AYD CORPORATION	FLUORESCENT BLUE INVERTED TIP SPRAY PAINT 12X17 OZ/CS	PSI887266	07/23/2026	237.60	57650	.00	0	
Total 62052652002:							261.20		.00		
620-52653-002	MAINT METERS	1060	EVANSVILLE HARDWARE	ALL SEASONS HOSE	K39261	07/02/2026	32.99	57617	.00	0	
620-52653-002	MAINT METERS	1060	EVANSVILLE HARDWARE	COUPL BRS 3/4FH 3/4FIP	K39261	07/02/2026	8.59	57617	.00	0	
620-52653-002	MAINT METERS	1060	EVANSVILLE HARDWARE	FASTENERS	K39276	07/02/2026	8.45	57617	.00	0	
620-52653-002	MAINT METERS	1060	EVANSVILLE HARDWARE	RIB WEDGE BIT 3/8"X6"	K39277	07/02/2026	11.99	57617	.00	0	
620-52653-002	MAINT METERS	1060	EVANSVILLE HARDWARE	COUPL BRS3/4FH-3/4FH ACE	K39285	07/02/2026	8.59	57617	.00	0	
Total 62052653002:							70.61		.00		
620-52655-002	MAINT MAINTENANCE OF OT	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140834865	07/02/2026	32.60	57646	.00	0	
620-52655-002	MAINT MAINTENANCE OF OT	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140838737	07/02/2026	32.60	57646	.00	0	
620-52655-002	MAINT MAINTENANCE OF OT	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140842656	07/23/2026	32.60	57723	.00	0	
620-52655-002	MAINT MAINTENANCE OF OT	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140846053	07/23/2026	32.60	57723	.00	0	
620-52655-002	MAINT MAINTENANCE OF OT	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140850392	07/30/2026	32.60	57812	.00	0	
Total 62052655002:							163.00		.00		
620-52902-002	OPER ACCOUNTING & COLLE	7605	GREATAMERICA FINANCIA	WATER	42316018	07/02/2026	61.28	57621	.00	0	
620-52902-002	OPER ACCOUNTING & COLLE	7605	GREATAMERICA FINANCIA	WATER	72561016	07/30/2026	58.60	57740	.00	0	
Total 62052902002:							119.88		.00		
620-52903-002	OPER READING & COLLECTIN	90741	STOP PROCESSING CENT	BILLER W1403 - WEBSITE SECURITY/ ACCESS FEE	21282	07/09/2026	25.50	57790	.00	0	
620-52903-002	OPER READING & COLLECTIN	2880	INFOSEND INC	POSTAGE CHARGES	313321	07/23/2026	499.73	57682	.00	0	
620-52903-002	OPER READING & COLLECTIN	2880	INFOSEND INC	SUPPLIES	313321	07/23/2026	113.94	57682	.00	0	
620-52903-002	OPER READING & COLLECTIN	2880	INFOSEND INC	POSTAGE CHARGES	314418	07/23/2026	494.47	57682	.00	0	
620-52903-002	OPER READING & COLLECTIN	2880	INFOSEND INC	SUPPLIES	314418	07/23/2026	112.06	57682	.00	0	
620-52903-002	OPER READING & COLLECTIN	2763	QUADIENT FINANCE USA I	W & L POSTAGE	2026-06	07/09/2026	8.60	57782	.00	0	
Total 62052903002:							1,254.30		.00		
620-52921-002	OPER OFFICE SUPPLIES & EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER - W & L OFFICE	IN15695828	07/23/2026	52.82	57676	.00	0	
620-52921-002	OPER OFFICE SUPPLIES & EX	1090	AT&T	MONTHLY AT& T CHARGES	6088822281.	07/23/2026	27.30	57655	.00	0	
620-52921-002	OPER OFFICE SUPPLIES & EX	2763	QUADIENT FINANCE USA I	W & L OFFICE POSTAGE	2026-06	07/09/2026	140.75	57782	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 62052921002:							220.87		.00		
620-52930-002	OPER MISC GENERAL EXPEN	5160	CITY OF EVANSVILLE	Water-West/East Buildings - W&L Bill	2026-07	07/24/2026	387.53	2478	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	9017	US BANK	M365 WATER	6123-246921	07/30/2026	1.63	2013315	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - WATER	2336729010	07/09/2026	25.25	57757	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	1850	COMPUTER KNOW HOW L	M365 WATER	BDR-0726	07/23/2026	63.48	57662	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	1850	COMPUTER KNOW HOW L	BDR WATER	BDR-0726	07/23/2026	11.92	57662	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	BIDS - 2026 DRAINAGE IMPROVEMENT - LARSON ACRES PARK	487918	07/23/2026	11.78	57708	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	VOTING MACHINE TESTING	488157	07/30/2026	.94	57808	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	SVD ABSENTEE VOTING	488165	07/23/2026	2.70	57708	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	VOTING BY ABSENTEE BALLOT	488166	07/23/2026	4.61	57708	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	NOTICE OF LAND DIVISION, CONDITIONAL USE PERMIT	487407	07/23/2026	3.48	57708	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	ORDINANCE #2026-04 AMENDING CHAPTER 2 - ADMINISTRATION	487433	07/02/2026	.78	57641	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	LIQUOR LICENSE APPLICATIONS	487434	07/02/2026	1.08	57641	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	RESOLUTION #2026-22 2025 COMPLIANCE MAINTANCE ANNUAL REPORT	487435	07/02/2026	1.23	57641	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	RESOLUTION #2026-23 ELECTRIC BOND NOTE 2026B	487436	07/02/2026	.94	57641	.00	0	
Total 62052930002:							517.35		.00		
620-52930-251	IT SERVICE & EQUIP	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM W&L WATER	2504625010	07/09/2026	50.00	57757	.00	0	
620-52930-251	IT SERVICE & EQUIP	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-W&L	0818881306	07/23/2026	12.98	57721	.00	0	
620-52930-251	IT SERVICE & EQUIP	1090	AT&T MOBILTY	MONTHLY AT&T CHARGES-W&L	2873406521	07/23/2026	37.24	57656	.00	0	
620-52930-251	IT SERVICE & EQUIP	923146	TDS	FIBER INTERNET	2026-06	07/09/2026	25.00	57791	.00	0	
Total 62052930251:							125.22		.00		
620-52930-343	TRANSPORTATION FUEL	922978	WEX BANK	FUEL PURCHASES WITH REBATE	113707630	07/09/2026	310.04	57799	.00	0	
Total 62052930343:							310.04		.00		
620-52935-002	MAINT MAINTENANCE OF GE	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG EAST	00004-0626	07/02/2026	9.26	57648	.00	0	
620-52935-002	MAINT MAINTENANCE OF GE	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG WEST	00009-0626	07/02/2026	5.44	57648	.00	0	
Total 62052935002:							14.70		.00		
630-1107001	CONSTRUCTION WIP	922438	MI-TECH SERVICES INC	BADGER HIGGINS, ROCK CO 81074/110518	32165873	07/23/2026	6,540.05	57694	.00	0	26-11-0013-E-1
630-1107001	CONSTRUCTION WIP	922438	MI-TECH SERVICES INC	HWY 14, ROCK CO 810761/110520	32165877	07/23/2026	4,917.92	57694	.00	0	26-11-0017-U-1

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
630-1107001	CONSTRUCTION WIP	922438	MI-TECH SERVICES INC	MAPLE STREET, ROCK CO 81119/110629	32165914	07/23/2026	3,653.08	57694	.00	0	26-11-0009-E-1
630-1107001	CONSTRUCTION WIP	923107	MP SYSTEMS	HIGHWAY 14 OH TO URD	P-20884	07/23/2026	82,890.81	57696	.00	0	26-11-0017-U-1
630-1107001	CONSTRUCTION WIP	923166	ASPLUNDH CONSTRUCTI	COMPLETION OF 3 NEW POLE INSTALL FOR UP-FEED RISERS	29M100-26	07/23/2026	33,440.97	57654	.00	0	26-11-0017-U-1
Total 6301107001:							131,442.83		.00		
630-1143010	Other Accts Rec.-Solar Buyback	5520	WPPI ENERGY	RENEWABLE ENERGY VOLUME DISCOUNT	42-62026	07/28/2026	20.00	2484	.00	0	
Total 6301143010:							20.00		.00		
630-1150001	INVENTORY - ELECTRIC	9208	CORE & MAIN LP	CURB BOX, 7 X 2 TAP	Z409635	07/23/2026	296.00	57666	.00	0	
630-1150001	INVENTORY - ELECTRIC	9208	CORE & MAIN LP	CURBSTOP 1"	Z409635	07/23/2026	218.00	57666	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	PHOTOEYE	3114460	07/09/2026	2,385.00	57784	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	ANCHOR ROD 3/4"X7"	3120257	07/09/2026	313.54	57784	.16	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	WIRE, 4/0-4/0-2/0 AL SWEETBRIAR	3120257	07/09/2026	7,946.02	57784	3.98	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	URD 1/0 TRANSFORMER BASEMENT	3120257	07/09/2026	3,718.14	57784	1.86	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	OVERHEAD ARRESTOR	3120257	07/09/2026	13,016.85	57784	6.51	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	U-GUARD, PLASTIC 3" &4"	3120258	07/09/2026	1,329.33	57784	.67	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	ANCHOR, PISA 12"	3120272	07/09/2026	2,860.57	57784	1.43	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	4 LUG URD BLOCK	3120895	07/23/2026	241.20	57706	.12	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	URD 4WAY FEED THRU BUSHING	3120912	07/23/2026	2,830.78	57706	1.42	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	WIRE, 1/0 STR AL 15KV URD PRI	3120928	07/23/2026	31,333.69	57706	15.67	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	URD GEL WRAP	3121130	07/23/2026	334.09	57706	.17	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	4 LUG URD BLOCK	3121215	07/23/2026	964.80	57706	.48	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	LARGE ONE BOLT	3121569	07/23/2026	674.46	57706	.34	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	SMALL ONE BOLT	3121569	07/23/2026	545.73	57706	.27	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	SMALL ONE BOLT	3122152	07/23/2026	1,364.32	57706	.68	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	LARGE ONE BOLT	3122152	07/23/2026	1,686.16	57706	.84	0	
630-1150001	INVENTORY - ELECTRIC	923145	B & C	2" PETRO SPLICE	62626D	07/02/2026	543.66	57606	.00	0	
Total 6301150001:							72,602.34		34.60		
630-2238080	WI SALES TAX	5560	WISCONSIN DEPT OF REV	SALES USE TAX	2026-06 SAL	07/20/2026	9,352.01	2479	.00	0	
Total 6302238080:							9,352.01		.00		
630-2253001	CTC LOW INCOME	923131	STATE OF WISCONSIN DO	PUBLIC BENEFITS FEES FY26 Q4	505-0000113	07/23/2026	3,674.15	57716	.00	0	
Total 6302253001:							3,674.15		.00		
630-2253021	CTC ENERGY CONSERVATION	923131	STATE OF WISCONSIN DO	PUBLIC BENEFITS FEES FY26 Q4	505-0000113	07/23/2026	3,674.15	57716	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 6302253021:							3,674.15		.00		
630-2253022	WPPI REIMBURSEMENTS	2239	CREEKSIDE PLACE INC	4TH OF JULY FIREWORKS DONTATION	WPPI DONA	07/02/2026	3,000.00	57612	.00	0	
630-2253022	WPPI REIMBURSEMENTS	5160	CITY OF EVANSVILLE	VALUE OF LOCAL UTILTIY REIMBURSEMENT TO SPONSOR SHED AT COMMUNITY GARDEN	WPPI SPON	07/02/2026	2,000.00	57611	.00	0	
630-2253022	WPPI REIMBURSEMENTS	5160	CITY OF EVANSVILLE - AQ	AWARE POOL PASSES & RIDE THE PARK EVENT	POOL-PARK	07/09/2026	880.00	57760	.00	0	
630-2253022	WPPI REIMBURSEMENTS	923168	PARK PRINTING SOLUTIO	WPPI ENTRY DISPLAY 16.25X32.25	012260	07/30/2026	120.00	57751	.00	0	
Total 6302253022:							6,000.00		.00		
630-2253031	RENEWABLE ENERGY	91020	SEERA	FOCUS ON ENERGY - JUNE PAYMENT	2026-06	07/23/2026	2,472.84	57714	.00	0	
630-2253031	RENEWABLE ENERGY	5520	WPPI ENERGY	GREEN POWER (RENEWABLE ENERGY)	42-62026	07/28/2026	550.00	2484	.00	0	
Total 6302253031:							3,022.84		.00		
630-41400-001	OPERATING & OTHER REVEN	5560	WISCONSIN DEPT OF REV	DISCOUNT SALES USE TAX	2026-06 SAL	07/20/2026	83.97-	2479	.00	0	
Total 63041400001:							83.97-		.00		
630-51555-300	POWER PURCHASED	5520	WPPI ENERGY	PURCHASED POWER	42-62026	07/28/2026	576,860.00	2484	.00	0	
Total 63051555300:							576,860.00		.00		
630-51582-300	CAPITAL SUBSTATION EXPEN	9133	FORSTER ELECTRICAL E	E02-22D UTL ADDITION	27811	07/23/2026	28,741.25	57673	.00	2026039	
630-51582-300	CAPITAL SUBSTATION EXPEN	9133	FORSTER ELECTRICAL E	E02-25B UNION TOWNLINE SUBSTATION FEEDER DESIGN	27812	07/23/2026	3,597.50	57673	.00	2026039	
630-51582-300	CAPITAL SUBSTATION EXPEN	923106	VIRGINIA TRANSFORMER	UTL SUBSTATION 12/22.4 MVA TRANSFORMER	96360	07/02/2026	308,440.00	57647	.00	2026039	
630-51582-300	CAPITAL SUBSTATION EXPEN	923106	VIRGINIA TRANSFORMER	UTL SUBSTATION 12/22.4 MVA TRANSFORMER	96741	07/02/2026	1,771.00	57647	.00	2026039	
630-51582-300	CAPITAL SUBSTATION EXPEN	923106	VIRGINIA TRANSFORMER	TRANSFORMER FREIGHT	97180	07/23/2026	14,490.00	57724	.00	2026039	
Total 63051582300:							357,039.75		.00		
630-51584-300	OPER UG LINE	9133	FORSTER ELECTRICAL E	E02-24C HWY 14 WISDOT WORK PLAN	27722	07/23/2026	90.00	57673	.00	0	
Total 63051584300:							90.00		.00		
630-51593-300	OH LINE MAINTENANCE	9149	RESCO	EYENUT PISA TWINEYE 3/4-1" ROD	3120245	07/09/2026	113.46	57784	.06	0	
630-51593-300	OH LINE MAINTENANCE	9149	RESCO	VISE GUY STRAND D/E 3/8" P25	3120284	07/09/2026	907.05	57784	.45	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
630-51593-300	OH LINE MAINTENANCE	9149	RESCO	DEADEND AUTO GUY WIRE LONG BAIL 3/8" EHS	3120284	07/09/2026	911.54	57784	.46	0	
630-51593-300	OH LINE MAINTENANCE	9149	RESCO	DEADEND AUTO GUY WIRE LONG BAIL 3/8" EHS	3121343	07/23/2026	512.74	57706	.26	0	
630-51593-300	OH LINE MAINTENANCE	90092	BORDER STATES ELECTRI	990411-P-VOLTAGE MAX 15.5 KV CONT AMPS 200	932535032	07/09/2026	34,965.00	57755	.00	0	
630-51593-300	OH LINE MAINTENANCE	90092	BORDER STATES ELECTRI	89811R10-P-D 14.4 KV POLYMER CUTOUT MOUNTING ONLY	932535032	07/09/2026	2,065.00	57755	.00	0	
Total 63051593300:							39,474.79		1.23		
630-51593-301	OH TREE TRIMMING	9149	RESCO	INSULATOR SPOOL ANSI 53-2 3"L	3120912	07/23/2026	166.92	57706	.08	0	
630-51593-301	OH TREE TRIMMING	9149	RESCO	INSULATOR PIN C NECK 15 KV POLYMER P35	3120912	07/23/2026	670.66	57706	.34	0	
630-51593-301	OH TREE TRIMMING	9149	RESCO	BOLT MACHINE 5/8 X 14	3120912	07/23/2026	302.85	57706	.15	0	
630-51593-301	OH TREE TRIMMING	9149	RESCO	FUSE LINK 6 AMP TYPE T FITALL	3120912	07/23/2026	333.83	57706	.17	0	
630-51593-301	OH TREE TRIMMING	9149	RESCO	FUSE LINK 10 AMP TYPE T FITALL	3120912	07/23/2026	348.83	57706	.17	0	
Total 63051593301:							1,823.09		.91		
630-51594-300	UG LINE MAINENANCE	9133	FORSTER ELECTRICAL E	E02-25D STH 213 WISDOT PROJECT 5571-01-74	27747	07/23/2026	2,385.00	57673	.00	2025053	
630-51594-300	UG LINE MAINENANCE	9133	FORSTER ELECTRICAL E	E02-25F CULVERTS STH 104 WISDOT - 5231-00-81	27748	07/23/2026	2,025.00	57673	.00	0	
630-51594-300	UG LINE MAINENANCE	9149	RESCO	CABLE WRAP AROUND 500-1000 48L P5	3121779	07/23/2026	707.08	57706	.35	0	
630-51594-300	UG LINE MAINENANCE	9209	DIGGERS HOTLINE INC	DUPLICATE COPY EMAIL FEES FOR JUNE 2026	260 6 47501	07/09/2026	117.30	57766	.00	0	
630-51594-300	UG LINE MAINENANCE	921738	1ST AYD CORPORATION	FLUOREESCENT PINK INVERTED TIP SPRAY PAINT 12X17 OZ/CS	PSI887266	07/23/2026	203.13	57650	.00	0	
630-51594-300	UG LINE MAINENANCE	922881	USIC RECEIVABLES LLC	FUEL SURCHARGE	812519FS	07/09/2026	179.55	57795	.00	0	
630-51594-300	UG LINE MAINENANCE	922881	USIC RECEIVABLES LLC	EMERGENCY NORMAL HOURS	819158	07/09/2026	94.74	57795	.00	0	
630-51594-300	UG LINE MAINENANCE	922881	USIC RECEIVABLES LLC	PER TICKET	819158	07/09/2026	3,119.93	57795	.00	0	
630-51594-300	UG LINE MAINENANCE	922881	USIC RECEIVABLES LLC	PROJECT TIME	819158	07/09/2026	195.36	57795	.00	0	
630-51594-300	UG LINE MAINENANCE	922881	USIC RECEIVABLES LLC	FUEL SURCHARGE	819158FS-1	07/30/2026	112.95	57811	.00	0	
Total 63051594300:							9,140.04		.35		
630-51597-300	MAINT METERS	923070	ANIXTER INC	WIRE HARNESS	6759930-01	07/23/2026	351.12	57652	.00	0	
Total 63051597300:							351.12		.00		
630-51902-300	ACCT & COLLECTING EXPENS	7605	GREATAMERICA FINANCIA	ELECTRIC	42316018	07/02/2026	113.80	57621	.00	0	
630-51902-300	ACCT & COLLECTING EXPENS	7605	GREATAMERICA FINANCIA	ELECTRIC	72561016	07/30/2026	108.82	57740	.00	0	
Total 63051902300:							222.62		.00		

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
630-51902-361	COMMUNICATION EXPENSE	9017	US BANK	M365 ELECTRIC	6123-246921	07/30/2026	4.08	2013315	.00	0	
630-51902-361	COMMUNICATION EXPENSE	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - ELECTRIC	2336729010	07/09/2026	70.71	57757	.00	0	
630-51902-361	COMMUNICATION EXPENSE	1850	COMPUTER KNOW HOW L	M365 ELECTRIC	BDR-0726	07/23/2026	185.93	57662	.00	0	
630-51902-361	COMMUNICATION EXPENSE	1850	COMPUTER KNOW HOW L	BDR ELECTRIC	BDR-0726	07/23/2026	28.31	57662	.00	0	
630-51902-361	COMMUNICATION EXPENSE	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0818796620	07/23/2026	54.57	57721	.00	0	
630-51902-361	COMMUNICATION EXPENSE	923164	T-MOBILE	MONTHLY MUNI COURT	221549998-0	07/23/2026	17.93	57720	.00	0	
Total 63051902361:							361.53		.00		
630-51903-300	BILLING SUPLIES AND EXPEN	5520	WPPI ENERGY	SUPPORT SERVICES MAY	42-62026	07/28/2026	5,846.13	2484	.00	0	
630-51903-300	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	POSTAGE CHARGES	313321	07/23/2026	928.07	57682	.00	0	
630-51903-300	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	SUPPLIES	313321	07/23/2026	211.60	57682	.00	0	
630-51903-300	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	OTHER	313321	07/23/2026	80.59	57682	.00	0	
630-51903-300	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	POSTAGE CHARGES	314418	07/23/2026	918.30	57682	.00	0	
630-51903-300	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	SUPPLIES	314418	07/23/2026	208.11	57682	.00	0	
630-51903-300	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	OTHER	314418	07/23/2026	81.58	57682	.00	0	
630-51903-300	BILLING SUPLIES AND EXPEN	2763	QUADIENT FINANCE USA I	BUILDING SUPPLIES POSTAGE	2026-06	07/09/2026	30.46	57782	.00	0	
Total 63051903300:							8,304.84		.00		
630-51921-300	OFFICE SUPPLIES & EXPENS	2540	GORDON FLESCH CO INC	MONTHLY COPIER - OFFICE SUPPLIES	IN15695828	07/23/2026	128.88	57676	.00	0	
630-51921-300	OFFICE SUPPLIES & EXPENS	2763	QUADIENT FINANCE USA I	OFFICE SUPPLIES POSTAGE	2026-06	07/09/2026	242.85	57782	.00	0	
Total 63051921300:							371.73		.00		
630-51926-131	CLOTHNG ALLOWANCE	9017	US BANK	AMAZON CREDIT	9864-746921	07/30/2026	135.55-	2013315	.00	0	
Total 63051926131:							135.55-		.00		
630-51928-300	REGULATORY EXPENSE	90925	PUBLIC SERVICE COMMIS	1880-CE-107	2605-I-01880	07/02/2026	93.61	57635	.00	0	
630-51928-300	REGULATORY EXPENSE	90925	PUBLIC SERVICE COMMIS	1880-CE-107	2605-I-01880	07/02/2026	32.22	57635	.00	0	
630-51928-300	REGULATORY EXPENSE	90925	PUBLIC SERVICE COMMIS	1880-CE-107	2606-I-01880	07/30/2026	70.21	57805	.00	0	
630-51928-300	REGULATORY EXPENSE	90925	PUBLIC SERVICE COMMIS	1880-CE-107	2606-I-01880	07/30/2026	145.72	57805	.00	0	
Total 63051928300:							341.76		.00		
630-51930-130	SAFETY EQUIPMENT AND PP	9017	US BANK	GATEWAY SAFETY 4478 STARLITE SQUARED ULTRA LIGHT SAFETY GLASSES	9864-240113	07/30/2026	48.69	2013315	.00	0	
630-51930-130	SAFETY EQUIPMENT AND PP	90123	C&M HYDRAULIC TOOL S	18" PRIME/SECOND GLOVE BAG	0185142-IN	07/23/2026	130.00	57658	.00	0	
630-51930-130	SAFETY EQUIPMENT AND PP	90123	C&M HYDRAULIC TOOL S	GROUND GLOVE MEDIUM	0185142-IN	07/23/2026	387.90	57658	.00	0	
630-51930-130	SAFETY EQUIPMENT AND PP	90123	C&M HYDRAULIC TOOL S	GLOVES, CL2 BC 16, SZ10 B/Y	0185186-IN	07/30/2026	1,416.00	57733	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 63051930130:							1,982.59		.00		
630-51930-251	IT SERVICE AND EQUIPMENT	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM W&L ELECTRIC	1708302010	07/09/2026	60.00	57757	.00	0	
630-51930-251	IT SERVICE AND EQUIPMENT	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM W&L ELECTRIC	2504625010	07/09/2026	50.00	57757	.00	0	
630-51930-251	IT SERVICE AND EQUIPMENT	90741	STOP PROCESSING CENT	BILLER W1403 - WEBSITE SECURITY/ ACCESS FEE	21282	07/09/2026	25.50	57790	.00	0	
630-51930-251	IT SERVICE AND EQUIPMENT	1090	AT&T MOBILTY	MONTHLY AT&T CHARGES-W&L WATER	2873406521	07/23/2026	343.87	57656	.00	0	
630-51930-251	IT SERVICE AND EQUIPMENT	923146	TDS	FIBER INTERNET	2026-06	07/09/2026	24.99	57791	.00	0	
Total 63051930251:							504.36		.00		
630-51930-300	MISC GENERAL EXPENSES	9017	US BANK	BP - ICE	9864-241225	07/30/2026	7.99	2013315	.00	0	
630-51930-300	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	BIDS - 2026 DRAINAGE IMPROVEMENT - LARSON ACRES PARK	487918	07/23/2026	47.10	57708	.00	0	
630-51930-300	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	VOTING MACHINE TESTING	488157	07/30/2026	3.73	57808	.00	0	
630-51930-300	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	SVD ABSENTEE VOTING	488165	07/23/2026	10.80	57708	.00	0	
630-51930-300	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	VOTING BY ABSENTEE BALLOT	488166	07/23/2026	18.46	57708	.00	0	
630-51930-300	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	NOTICE OF LAND DIVISION, CONDITIONAL USE PERMIT	487407	07/23/2026	13.90	57708	.00	0	
630-51930-300	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	ORDINANCE #2026-04 AMENDING CHAPTER 2 - ADMINISTRATION	487433	07/02/2026	3.15	57641	.00	0	
630-51930-300	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	LIQUOR LICENSE APPLICATIONS	487434	07/02/2026	4.32	57641	.00	0	
630-51930-300	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	RESOLUTION #2026-22 2025 COMPLIANCE MAINTANCE ANNUAL REPORT	487435	07/02/2026	4.91	57641	.00	0	
630-51930-300	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	RESOLUTION #2026-23 ELECTRIC BOND NOTE 2026B	487436	07/02/2026	3.73	57641	.00	0	
Total 63051930300:							118.09		.00		
630-51930-330	PROFESSIONAL DEV/TRAININ	3560	MUNICIPAL ELECTRIC UTI	ACCOUNTING AND CUSTOMER SERVICE SEMINAR x3	26-859	07/30/2026	450.00	57749	.00	0	
Total 63051930330:							450.00		.00		
630-51930-340	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	CHAIN 1/4".043"	0184989-IN	07/02/2026	98.76	57608	.00	0	
630-51930-340	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	1000A AC/DC TRMS WIRELESS CLAM	0185185-IN	07/30/2026	1,536.54	57733	.00	0	
Total 63051930340:							1,635.30		.00		
630-51930-343	TRANSPORTATION FUEL	922978	WEX BANK	FUEL PURCHASES WITH REBATE	113707630	07/09/2026	1,068.30	57799	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 63051930343:							1,068.30		.00		
630-51930-350	TRANSPORTATION MAINTENA	3600	NAPA OF OREGON	NAPA GOLD OIL FILTER	421987	07/23/2026	19.08	57698	.00	0	
630-51930-350	TRANSPORTATION MAINTENA	3600	NAPA OF OREGON	SYNTH 5W30 5 QUART	421987	07/23/2026	107.97	57698	.00	0	
Total 63051930350:							127.05		.00		
630-51930-392	PUBLIC RELATIONS AND ADV	1240	THRYV	AT&T YEL PAGES ADVERTISING-W&L	800370196-0	07/23/2026	16.55	57719	.00	0	
Total 63051930392:							16.55		.00		
630-51932-300	BUILDING AND PLANT MAINTE	1060	EVANSVILLE HARDWARE	WEDGE SQUARE HEAD 6#	K39119	07/02/2026	24.99	57617	.00	0	
630-51932-300	BUILDING AND PLANT MAINTE	1060	EVANSVILLE HARDWARE	C-CLMP W/SWVL PDS 400#	K39131	07/02/2026	21.99	57617	.00	0	
630-51932-300	BUILDING AND PLANT MAINTE	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140834865	07/02/2026	32.60	57646	.00	0	
630-51932-300	BUILDING AND PLANT MAINTE	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140838737	07/02/2026	32.60	57646	.00	0	
630-51932-300	BUILDING AND PLANT MAINTE	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140842656	07/23/2026	32.60	57723	.00	0	
630-51932-300	BUILDING AND PLANT MAINTE	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140846053	07/23/2026	32.60	57723	.00	0	
630-51932-300	BUILDING AND PLANT MAINTE	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140850392	07/30/2026	32.60	57812	.00	0	
630-51932-300	BUILDING AND PLANT MAINTE	2942	JEFF'S PLUMBING & HEAT	CLEANED URINAL DRAIN	1041	07/02/2026	180.00	57624	.00	0	
630-51932-300	BUILDING AND PLANT MAINTE	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG EAST	00004-0626	07/02/2026	9.26	57648	.00	0	
630-51932-300	BUILDING AND PLANT MAINTE	9017	US BANK	PRIMEWARE DC-300 AUTOMATIC ADJUSTABLE DOOR CLOSERS	9864-246921	07/30/2026	75.98	2013315	.00	0	
Total 63051932300:							475.22		.00		
630-51932-360	BUILDING & PLANT UTILITY C	5160	CITY OF EVANSVILLE	Electric-West/East Buildings - W&L Bill	2026-07	07/24/2026	923.49	2478	.00	0	
630-51932-360	BUILDING & PLANT UTILITY C	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG WEST	00009-0626	07/02/2026	16.32	57648	.00	0	
Total 63051932360:							939.81		.00		
Grand Totals:							2,443,129.28		37.09		

TOWN & COUNTRY ENGINEERING, INC.

July 23, 2026

City of Evansville
31 South Madison Street
Evansville, WI 53536

Attention: Mr. Jason Sergeant, City Administrator

Subject: Analysis of Bids and Recommendation for Award of Contracts; 2026 Drainage Improvements - Larson Acres Park

Bid Deadline: July 23, 2026 at 1:00 p.m. local time

Ladies and Gentlemen:

The purpose of this letter is to analyze the bids received for the 2026 Drainage Improvements - Larson Acres Park project and to recommend award of a contract. This project involves installing a new storm sewer and concrete swale in Larson Acres Park to increase flows and improve yearly maintenance, an alternate to extend the new concrete swale, an alternate to replace topsoil in various areas throughout the City to address unfinished warranty repair, an adder/deduct to move the substantial completion deadline to 2027, and supplemental items for property corner replacement, existing casting adjustments, excavation and disposal of bad subbase below subgrade and Breaker Run.

Five general contractors, subcontractors, and material suppliers requested sets of the plans, specifications and bidding documents. Two contractors submitted bids.

A summary of the bids is as follows:

	R & T Voegeli Excavating, LLC	Rock Road Companies, Inc.
BASE BID TOTAL	$86,590.00	$149,890.45
ALTERNATE BID NO. 1 - Extending Concrete Swale	$60,130.00	$65,202.50
ALTERNATE BID NO. 2 - Various Restoration	$14,000.00	$10,200.00
ADDER/DEDUCT BID	$1.00	$0.01
TOTAL OF SUPPLEMENTAL BID ITEMS	$12,500.00	$18,151.44

All of the bids were properly submitted.

The low bidder, using the base bid only, the base bid and alternate bid, or the base bid, alternate bid and supplemental bid is R&T Voegeli Excavating, LLC of Monroe, Wisconsin, an experienced utility and street contractor that completed similar projects for the Village of McFarland. We recommend that R&T Voegeli Excavating, LLC be awarded a contract for the base bid, plus the alternate bid 2, and supplemental bids, if the budgets allow, for a total of $113,090.

This will be a unit price contract. That is, the contractor will be paid for the work actually performed on the basis on the unit prices bid. This means that the final line item costs could be either greater than or less than the bid totals. Also, unexpected conditions are sometimes encountered which result in increased project costs. Therefore, it would be wise to continue to carry the recommended 10% contingency.

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

Respectfully,
TOWN & COUNTRY ENGINEERING, INC.

Nick Bubolz

Nick Bubolz, P.E.
Project Engineer

NRB:sai
J:\JOB#S\Evansville\EV-136-S3 Larsen Acres Drainage Ditch Modifications\10. Construction\Bidding\Recommendation Ltr.docx

BID TABULATION

Project: 2026 Drainage Improvements - Larson Acres Park; City of Evansville

Engineer's Project Number: EV 136 Bid Deadline: July 23, 2026 at 1:00 p.m. local time

ITEM NO.	DESCRIPTION OF WORK	BID QUANT.	BID UNITS	R & T Voegeli Excavating, LLC UNIT PRICE	R & T Voegeli Excavating, LLC AMOUNT	Rock Road Companies, Inc. UNIT PRICE	Rock Road Companies, Inc. AMOUNT
BASE BID							
1.	30” HDPE Storm Sewer	12	lin. ft.	$ 180.00	$ 2,160.00	$ 261.49	$ 3,137.88
2.	30” CL III RCP Storm Sewer	8	lin. ft.	$ 250.00	$ 2,000.00	$ 773.99	$ 6,191.92
3.	30" RCP Endwall w/o Gate	1	each	$ 1,800.00	$ 1,800.00	$ 2,768.71	$ 2,768.71
4.	Storm Sewer Manhole w/ Casting	1	each	$ 6,500.00	$ 6,500.00	$ 7,024.26	$ 7,024.26
5.	Excavation/Fill to Subgrade	1	lump sum	$ 14,500.00	$ 14,500.00	$ 41,434.48	$ 41,434.48
6.	3/4" Crushed Aggregate Base Course	100	tons	$ 36.00	$ 3,600.00	$ 62.33	$ 6,233.00
7.	7' Wide Concrete Swale	2,100	sq. ft.	$ 15.00	$ 31,500.00	$ 18.85	$ 39,585.00
8.	Extra Heavy Rip-Rap	10	tons	$ 150.00	$ 1,500.00	$ 191.07	$ 1,910.70
9.	Topsoil Restoration, Seeding, Fertilizing & Mulching	1,020	sq. yds.	$ 11.50	$ 11,730.00	$ 11.20	$ 11,424.00
10.	Erosion Control	1	lump sum	$ 1,800.00	$ 1,800.00	$ 1,125.00	$ 1,125.00
11.	Traffic Control	1	lump sum	$ 500.00	$ 500.00	$ 750.00	$ 750.00
12.	Temporary Storm Sewer Bypassing	1	lump sum	$ 9,000.00	$ 9,000.00	$ 28,305.50	$ 28,305.50
	BASE BID TOTAL				$ 86,590.00		$ 149,890.45
ALTERNATE BID NO. 1 - Extending Concrete Swale							
A1-1	Excavation/Fill to Subgrade	1	lump sum	$ 13,000.00	$ 13,000.00	$ 12,728.00	$ 12,728.00
A1-2	3/4" Crushed Aggregate Base Course	80	tons	$ 36.00	$ 2,880.00	$ 62.33	$ 4,986.40
A1-3	7' Wide Concrete Swale	1,590	sq. ft.	$ 15.00	$ 23,850.00	$ 18.85	$ 29,971.50
A1-4	Extra Heavy Rip-Rap	20	tons	$ 150.00	$ 3,000.00	$ 165.33	$ 3,306.60
A1-5	Topsoil Restoration, Seeding, Fertilizing & Mulching	600	sq. yds.	$ 11.50	$ 6,900.00	$ 13.70	$ 8,220.00
A1-6	Erosion Control	1	lump sum	$ 1,000.00	$ 1,000.00	$ 990.00	$ 990.00
A1-7	Traffic Control	1	lump sum	$ 500.00	$ 500.00	$ 500.00	$ 500.00
A1-8	Temporary Storm Sewer Bypassing	1	lump sum	$ 9,000.00	$ 9,000.00	$ 4,500.00	$ 4,500.00
	ALTERNATE BID NO. 1 TOTAL				$ 60,130.00		$ 65,202.50

BID TABULATION

Project: 2026 Drainage Improvements - Larson Acres Park; City of Evansville

Engineer's Project Number: EV 136 Bid Deadline: July 23, 2026 at 1:00 p.m. local time

ITEM NO.	DESCRIPTION OF WORK	BID QUANT.	BID UNITS	R & T Voegeli Excavating, LLC UNIT PRICE	R & T Voegeli Excavating, LLC AMOUNT	Rock Road Companies, Inc. UNIT PRICE	Rock Road Companies, Inc. AMOUNT
ALTERNATE BID NO. 2 - Various Restoration							
A2-1	Topsoil Restoration, Seeding, Fertilizing & Mulching	1,000	sq. yds.	$ 14.00	$ 14,000.00	$ 10.20	$ 10,200.00
ADDER/DEDUCT BID							
AD1	Add/Deduct for Substantial Completion Deadline on May 15, 2027 Instead of November 30, 2026	1	lump sum	$ 1.00	$ 1.00	$ 0.01	$ 0.01
SUPPLEMENTAL BID ITEMS							
S1	Property Corner Replacement	2	each	$ 200.00	$ 400.00	$ 1,500.00	$ 3,000.00
S2	Existing Casting Adjustments	2	each	$ 1,500.00	$ 3,000.00	$ 1,354.45	$ 2,708.90
S3	Excavation and Disposal of Bad Subbase Below Subgrade	100	cu. yd.	$ 45.00	$ 4,500.00	$ 43.04	$ 4,304.00
S4	3" Breaker Run Base Course & Breaker Run Replacement of Excavation of Bad Subbase Below Subgrade	100	tons	$ 38.00	$ 3,800.00	$ 34.15	$ 3,415.00
S5	Existing 30” RCP Endwall Relocation	1	each	$ 800.00	$ 800.00	$ 4,723.54	$ 4,723.54
	TOTAL OF SUPPLEMENTAL BID ITEMS				$ 12,500.00		$ 18,151.44

8B

CITY OF EVANSVILLE

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2025

City of Evansville, Wisconsin
Table of Contents
December 31, 2025

INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Evansville
Evansville, Wisconsin

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Evansville, Wisconsin, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City of Evansville, Wisconsin's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Evansville, Wisconsin, as of December 31, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Evansville, Wisconsin's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Evansville, Wisconsin's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 59-60, the Wisconsin Retirement System schedules on page 61, the Local Retiree Life Insurance Fund schedules on page 62, and the other postemployment benefits health plan schedule on page 63 be presented to the supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

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

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

Johnson Block & Company, Inc.
DATE XX, 2026

BASIC FINANCIAL STATEMENTS

City of Evansville, Wisconsin

Statement of Net Position
December 31, 2025

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Investments	$ 15,067,288	$ 1,165,704	$ 16,232,992
Receivables	4,224,666	1,306,211	5,530,877
Internal Balances	98,107	(98,107)	-
Leases Receivable	-	799,025	799,025
Inventories	-	448,716	448,716
Other Assets	127,338	30,745	158,083
Restricted Assets:			
Cash and Investments	210,299	3,653,568	3,863,867
Capital Assets:			
Land and construction in progress	3,853,103	5,070,338	8,923,441
Other Capital Assets, net of depreciation	25,386,484	33,792,692	59,179,176
Net Capital Assets	29,239,587	38,863,030	68,102,617
Total Assets	48,967,285	46,168,892	95,136,177
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	1,314,817	616,182	1,930,999
Deferred OPEB Outflows	176,692	24,087	200,779
Total Deferred Outflows of Resources	1,491,509	640,269	2,131,778
Total Assets and Deferred Outflows of Resources	$ 50,458,794	$ 46,809,161	$ 97,267,955
LIABILITIES			
Accounts Payable and Accrued Expenses	$ 1,719,249	$ 1,419,932	$ 3,139,181
Net Pension Liability	225,078	105,482	330,560
Grant Advance	142,650	-	142,650
OPEB Liability - Health Insurance	306,117	56,170	362,287
OPEB Liability - Life Insurance	135,345	44,779	180,124
Long-Term Liabilities:			
Due Within One Year:			
Bonds and Notes	1,774,531	1,473,398	3,247,929
Accrued Interest	245,719	65,897	311,616
Compensated Absences	80,301	14,823	95,124
Due in More Than One Year:			
Bonds and Notes, including premium	24,568,186	12,817,720	37,385,906
Compensated Absences	564,129	121,627	685,756
Total Liabilities	29,761,305	16,119,828	45,881,133
DEFERRED INFLOWS OF RESOURCES	6,721,788	1,653,889	8,375,677
NET POSITION			
Net Investment in Capital Assets	3,392,369	26,004,595	29,396,964
Restricted for:			
Special Revenue	114,218	-	114,218
Capital	-	2,055,177	2,055,177
Debt	-	991,971	991,971
Other Purposes	681,638	-	681,638
Unrestricted	9,787,476	(16,299)	9,771,177
Total Net Position	13,975,701	29,035,444	43,011,145
Total Liabilities, Deferred Inflows of Resources, and Net Position	$ 50,458,794	$ 46,809,161	$ 97,267,955

See acccompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Activities
For the Year Ended December 31, 2025

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Program Revenue: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net position — Primary Government: Governmental Activities	Business-type Activities	Total
Primary government							
Governmental Activities:							
General Government	$ 683,771	$ 156,036	$ 600	$ -	$ (527,135)		$ (527,135)
Public Safety	2,931,006	764,145	340,462	-	(1,826,399)		(1,826,399)
Public Works	2,450,264	958,179	648,245	-	(843,840)		(843,840)
Health and Human Services	310,647	49,785	-	-	(260,862)		(260,862)
Culture, Recreation, and Education	2,468,109	332,789	297,646	123,579	(1,714,095)		(1,714,095)
Conservation and Development	394,115	12,884	850	-	(380,381)		(380,381)
Interest on Long-term Debt	922,600	280	-	-	(922,320)		(922,320)
Total governmental activities	10,160,512	2,274,098	1,287,803	123,579	(6,475,032)		(6,475,032)
Business-type Activities:							
Electric and Water	9,472,554	10,514,260	-	496,975	-	$ 1,538,681	1,538,681
Sewer	1,566,194	1,621,287	-	26,100	-	81,193	81,193
Total business-type activities	11,038,748	12,135,547	-	523,075	-	1,619,874	1,619,874
Total primary government	$ 21,199,260	$ 14,409,645	$ 1,287,803	$ 646,654	(6,475,032)	1,619,874	(4,855,158)
General revenues:							
Taxes:							
Property taxes, levied for general purposes					3,316,975	-	3,316,975
Property taxes, levied for debt service					1,886,089	-	1,886,089
Other taxes					18,771	-	18,771
Grants and contributions not restricted to specific programs					782,582	-	782,582
Unrestricted investment earnings					695,816	228,298	924,114
Miscellaneous					2,614,017	122,592	2,736,609
Special item - gain (loss) on disposal of asset					48,607	-	48,607
Transfers					441,806	(441,806)	-
Total general revenues and transfers					9,804,663	(90,916)	9,713,747
Change in net position					3,329,631	1,528,958	4,858,589
Net position - beginning of year					10,646,070	27,506,486	38,152,556
Net position - end of year					$ 13,975,701	$ 29,035,444	$ 43,011,145

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Balance Sheet
Governmental Funds
December 31, 2025

	General Fund	Debt Service	Capital Projects	Stormwater	TIF 5	Nonmajor Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	$ 3,950,821	$ 1,676,060	$ 5,513,717	$ 496,937	$ 295,783	$ 3,133,970	$ 15,067,288
Receivables:							
Taxes	1,274,847	1,273,559	-	-	227,117	688,032	3,463,555
Special Assessments	253,704	240,205	-	-	-	-	493,909
Accounts, net	-	-	-	59,205	-	168,798	228,003
Other	39,199	-	-	-	-	-	39,199
Due from Other Funds	1,175,535	-	-	-	-	-	1,175,535
Prepaid Expenses	117,330	-	-	145	-	9,863	127,338
Restricted Cash	-	-	91,427	118,872	-	-	210,299
Advances Receivable	8,374	-	-	-	-	-	8,374
Total Assets	$ 6,819,810	$ 3,189,824	$ 5,605,144	$ 675,159	$ 522,900	$ 4,000,663	$ 20,813,500
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts Payable	$ 320,707	$ 817	$ 757,236	$ 236,330	$ 138	$ 114,106	$ 1,429,334
Accrued Liabilities	289,915	-	-	-	-	-	289,915
Due to Other Funds	-	-	-	-	-	41,216	41,216
Grant Advance	-	-	-	-	-	142,650	142,650
Advances Payable	-	-	-	-	1,044,586	-	1,044,586
Total Liabilities	610,622	817	757,236	236,330	1,044,724	297,972	2,947,701
Deferred Inflows of Resources	2,463,617	2,180,499	-	-	351,547	1,171,836	6,167,499
Fund Balances (Deficit):							
Nonspendable	125,704	-	-	145	-	9,863	135,712
Restricted	101,404	1,008,508	4,847,908	438,684	-	1,194,448	7,590,952
Committed	-	-	-	-	-	1,330,194	1,330,194
Unassigned (Deficit)	3,518,463	-	-	-	(873,371)	(3,650)	2,641,442
Total Fund Balances (Deficit)	3,745,571	1,008,508	4,847,908	438,829	(873,371)	2,530,855	11,698,300
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	$ 6,819,810	$ 3,189,824	$ 5,605,144	$ 675,159	$ 522,900	$ 4,000,663	$ 20,813,500

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
December 31, 2025

Total fund balance, governmental funds		$ 11,698,300
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		29,239,587
The net pension liability is not a current financial liability and is, therefore, not reported in the fund statements.		(225,078)
The OPEB liabilities are not current financial usages and are, therefore, not reported in the fund statements.		(441,462)
Pension and OPEB deferred outflows of resources and inflows of resources are actuarially determined. These items are reflected in the Statement of Net Position and are being amortized with pension and OPEB expense in the Statement of Activities. The deferred outflows of resources and inflows of resources are not financial resources and therefore are not reported in the fund statements.		
Deferred Outflows of Resources		1,491,509
Deferred Inflows of Resources		(870,339)
Special assessment receivables are fully accrued and recognized as revenue when the receivable is established for the governmental activities of the Statement of Net Position. They are reported as deferred inflows in the fund financial statements to the extent thev are not available.		316,050
Some liabilities (such as Notes Payable, Long-term Compensated Absences, and Bonds Payable) are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		
Bonds and notes	26,342,717	
Compensated absences	644,430	
Accrued interest	245,719	
		(27,232,866)
Net Position of Governmental Activities in the Statement of Net Position		$ 13,975,701

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2025

	General Fund	Debt Service	Capital Projects	Stormwater	TIF 5	Nonmajor Funds	Total Governmental Funds
REVENUES							
Property Taxes	$ 2,095,149	$ 1,886,089	$ -	$ -	$ 331,107	$ 890,719	$ 5,203,064
Other Taxes	6,841	-	-	-	-	13,349	20,190
Special Assessment Revenue	-	150,530	-	-	-	-	150,530
Intergovernmental	1,147,440	-	-	-	7,607	489,694	1,644,741
License and Permits	450,329	-	-	-	-	-	450,329
Fines, Forfeits, and Penalties	74,563	-	-	-	-	-	74,563
Public Charges for Services	733,290	-	123,579	536,775	-	556,450	1,950,094
Interest Income	281,595	4,667	222,589	11,915	593	115,968	637,327
Miscellaneous Income	114,845	201,004	2,734,188	1,622	199	33,929	3,085,787
Total Revenues	4,904,052	2,242,290	3,080,356	550,312	339,506	2,100,109	13,216,625
EXPENDITURES							
Current:							
General Government	579,795	-	-	-	150	45,510	625,455
Public Safety	2,015,253	-	-	-	-	674,210	2,689,463
Public Works	1,250,492	-	-	94,983	-	21,433	1,366,908
Health and Human Services	34,195	-	-	-	-	178,432	212,627
Culture, Recreation, and Education	558,016	-	-	-	-	531,211	1,089,227
Conservation and Development	162,771	-	-	-	-	45,743	208,514
Capital Outlay	-	-	2,486,125	1,049,198	19,235	312,902	3,867,460
Debt Service:							
Principal Repayment	-	1,366,359	-	175,500	-	-	1,541,859
Interest Expense	-	864,603	-	164,823	-	-	1,029,426
Total Expenditures	4,600,522	2,230,962	2,486,125	1,484,504	19,385	1,809,441	12,630,939
Excess (Deficiency) of Revenues Over Expenditures	303,530	11,328	594,231	(934,192)	320,121	290,668	585,686
OTHER FINANCING SOURCES (USES)							
Proceeds from Long-Term Debt	-	-	1,915,000	680,000	-	-	2,595,000
Debt Premium	-	-	97,415	43,537	-	-	140,952
Transfers In	441,806	343,873	-	-	-	-	785,679
Transfers Out	-	-	-	-	(148,863)	(195,010)	(343,873)
Total Other Financing Sources (Uses)	441,806	343,873	2,012,415	723,537	(148,863)	(195,010)	3,177,758
Net Change in Fund Balances	745,336	355,201	2,606,646	(210,655)	171,258	95,658	3,763,444
Fund Balances (Deficit) - Beginning of year	3,000,235	653,307	2,241,262	649,484	(1,044,629)	2,435,197	7,934,856
Fund Balances (Deficit) - End of year	$ 3,745,571	$ 1,008,508	$ 4,847,908	$ 438,829	$ (873,371)	$ 2,530,855	$ 11,698,300

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2025

Net change in fund balances - total governmental funds:		$ 3,763,444
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.		
Capital outlay reported in governmental fund statements	3,023,273	
Loss on disposal	(46,517)	
Depreciation expenses reported in the Statement of Activities	(1,947,865)	
Amount by which capital outlays are greater (less) than depreciation in the current period.		1,028,891
Compensated absences are reported in the governmental funds as an expenditure when paid, but are reported as a liability in long-term debt in the Statement of Net Position when incurred.		
Amount by which the compensated absences liability increased		(32,801)
Governmental funds report note and bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds.		
Debt proceeds for the year		(2,595,000)
Debt premium		(140,952)
Long-term debt principal payments		1,541,859
In governmental funds, interest payments on outstanding debt are reported as an expenditure when paid. In the Statement of Activities, interest is reported as incurred.		
Interest accrual change		26,928
In governmental funds, revenues are reported when measurable and available. In the Statements of Activities, revenue is reported when earned.		
Special assessments revenue accrued in current year on government-wide statements		(116,048)
Pension and OPEB expenses reported in the governmental funds represent current year required contributions into the defined benefit pension and OPEB plans. Pension and OPEB expenses in the Statement of Activities are actuarially determined by the defined benefit pension and OPEB plans as the difference between the net pension asset/liability and OPEB liability from the prior year to the current year, with some adjustments.		(146,690)
Change in Net Position of governmental activities		$ 3,329,631

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Net Position
Proprietary Funds
December 31, 2025

	Enterprise Funds		
	Electric and Water	**Sewer**	**Total**
ASSETS			
Current Assets:			
Cash and Cash Equivalents	$ -	$ 1,165,704	$ 1,165,704
Receivables:			
Special Assessments	1,788	-	1,788
Accounts	1,121,464	178,621	1,300,085
Other	4,338	-	4,338
Due from Other Funds	119,211	41,216	160,427
Short-Term Lease Receivable	15,955	-	15,955
Inventories	448,716	-	448,716
Prepaid Expenses	20,816	3,059	23,875
Total Current Assets	1,732,288	1,388,600	3,120,888
Restricted Assets:			
Restricted Cash and Cash Equivalents	1,166,618	2,486,950	3,653,568
Total Restricted Assets	1,166,618	2,486,950	3,653,568
Capital Assets:			
Land and Improvements	76,448	94,914	171,362
Construction Work in Progress	2,893,543	2,005,433	4,898,976
Other Capital Assets	37,797,639	23,337,479	61,135,118
Less Accumulated Depreciation	(18,342,339)	(9,000,087)	(27,342,426)
Net Capital Assets	22,425,291	16,437,739	38,863,030
Noncurrent Assets:			
Advances Receivable	943,799	92,413	1,036,212
Unamortized Debt Discount	6,870	-	6,870
Long-Term Lease Receivable	783,070	-	783,070
Total Noncurrent Assets	1,733,739	92,413	1,826,152
Total Assets	27,057,936	20,405,702	47,463,638
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	506,887	109,295	616,182
Deferred OPEB Outflows	19,213	4,874	24,087
Total Deferred Outflows of Resources	526,100	114,169	640,269
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 27,584,036	$ 20,519,871	$ 48,103,907

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Net Position
Proprietary Funds
December 31, 2025

	Enterprise Funds		
	Electric and Water	Sewer	Total
LIABILITIES			
Current Liabilities:			
Accounts Payable	$ 1,180,547	$ 226,177	$ 1,406,724
Accrued Liabilities	13,208	-	13,208
Accrued Interest Payable	23,532	42,365	65,897
Due to Other Funds	1,175,535	119,211	1,294,746
Compensated Absences	14,823	-	14,823
Bonds and Notes Payable	805,000	668,398	1,473,398
Total Current Liabilities	3,212,645	1,056,151	4,268,796
Non-Current Liabilities:			
Long-Term Debt			
Bond Premium	27,963	104,848	132,811
Bonds and Notes Payable	4,600,000	8,084,909	12,684,909
Total Long-Term Debt	4,627,963	8,189,757	12,817,720
Other Liabilities			
Compensated Absences	121,627	-	121,627
OPEB Liability - Health Insurance	34,466	21,704	56,170
OPEB Liability - Life Insurance	35,719	9,060	44,779
Net Pension Liability	86,772	18,710	105,482
Total Other Liabilities	278,584	49,474	328,058
Total Non-Current Liabilities	4,906,547	8,239,231	13,145,778
Total Liabilities	8,119,192	9,295,382	17,414,574
DEFERRED INFLOWS OF RESOURCES	1,591,969	61,920	1,653,889
NET POSITION			
Net Investment in Capital Assets	17,626,678	8,377,917	26,004,595
Restricted for Capital	-	1,250,606	1,250,606
Restricted for Debt	560,198	431,773	991,971
Unrestricted	(314,001)	1,102,273	788,272
Total Net Position	17,872,875	11,162,569	29,035,444
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	$ 27,584,036	$ 20,519,871	$ 48,103,907

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2025

	Enterprise Funds		
	Electric and Water	Sewer	Total
OPERATING REVENUES			
Charges for Services	$ 10,403,194	$ 1,618,712	$ 12,021,906
Other Operating Revenues	111,066	2,575	113,641
Total Operating Revenues	10,514,260	1,621,287	12,135,547
OPERATING EXPENSES			
Operation and Maintenance	8,343,936	751,368	9,095,304
Depreciation	976,748	576,120	1,552,868
Total Operating Expenses	9,320,684	1,327,488	10,648,172
Operating Income (Loss)	1,193,576	293,799	1,487,375
NON-OPERATING REVENUES (EXPENSES)			
Interest and Investment Revenue	108,806	119,492	228,298
Miscellaneous Non-Operating Revenue	155,372	-	155,372
Interest Expense	(151,870)	(238,706)	(390,576)
Net Amortization Revenue (Expense)	(9,954)	(22,826)	(32,780)
Total Non-Operating Revenue (Expenses)	102,354	(142,040)	(39,686)
Income (Loss) Before Contributions and Transfers	1,295,930	151,759	1,447,689
Capital Contributions	496,975	26,100	523,075
Transfers Out	(441,806)	-	(441,806)
Change in Net Position	1,351,099	177,859	1,528,958
Total Net Position - Beginning of year	16,521,776	10,984,710	27,506,486
Total Net Position - End of year	$ 17,872,875	$ 11,162,569	$ 29,035,444

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2025

	Enterprise Funds		
	Electric and Water	Sewer	Total
Cash Flows From Operating Activities:			
Receipts from customers	$ 10,322,904	$ 1,603,975	$ 11,926,879
Payments to suppliers	(6,448,601)	(530,216)	(6,978,817)
Payments to employees	(1,404,414)	(6,600)	(1,411,014)
Taxes paid	(441,806)	-	(441,806)
Net cash provided (used) by operating activities	2,028,083	1,067,159	3,095,242
Cash Flows From Capital and Related Financing Activities:			
Acquisition and construction of plant assets	(3,074,454)	(1,417,832)	(4,492,286)
Proceeds from long-term debt	-	610,000	610,000
Interfund for capital	1,175,535	-	1,175,535
Principal payments on long-term debt	(890,367)	(644,106)	(1,534,473)
Deferred charges	-	(22,826)	(22,826)
Interest and fiscal charges	(157,497)	(230,931)	(388,428)
Connection fees	-	26,100	26,100
Contributions for plant	546,334	-	546,334
Net cash provided (used) for capital and related financing activities	(2,400,449)	(1,679,595)	(4,080,044)
Cash Flows From Investing Activities:			
Interest on investments	108,806	119,492	228,298
Net cash provided (used) for investing activities	108,806	119,492	228,298
Net increase (decrease) in cash and equivalents	(263,560)	(492,944)	(756,504)
Cash and cash equivalents - beginning of year	1,430,178	4,145,598	5,575,776
Cash and cash equivalents - end of year	$ 1,166,618	$ 3,652,654	$ 4,819,272

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2025

	Enterprise Funds		
	Electric and Water	Sewer	Total
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	$ 1,193,576	$ 293,799	$ 1,487,375
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Non-Operating revenues	155,372	-	155,372
Tax equivalent	(441,806)	-	(441,806)
Depreciation	976,748	576,120	1,552,868
Joint meter allocation	28,785	(28,785)	-
Pension expense	21,944	5,429	27,373
OPEB expense	3,712	3,602	7,314
Changes in Assets and Liabilities:			
Receivables	(191,356)	(17,312)	(208,668)
Lease receivables	(31,832)	-	(31,832)
Due to/from other funds	(61,717)	61,717	-
Inventories	(106,281)	-	(106,281)
Prepaids	5,825	2,398	8,223
Accounts payable	486,422	173,944	660,366
Other Accrued liabilities	(11,309)	(3,753)	(15,062)
Net cash provided (used) by operating activities	$ 2,028,083	$ 1,067,159	$ 3,095,242
Reconciliation of cash and cash equivalents to balance sheet accounts			
Cash and investments	$ -	$ 1,165,704	$ 1,165,704
Restricted assets	1,166,618	2,486,950	3,653,568
Cash and cash equivalents- End of year	$ 1,166,618	$ 3,652,654	$ 4,819,272

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2025

	Tax Custodial Fund
ASSETS	
Cash and Cash Equivalents	$ 4,661,345
Receivables:	
Taxes Receivable	4,496,893
Total Assets	$ 9,158,238
LIABILITIES	
Due to Other Governments	$ 9,158,238
Total Liabilities	$ 9,158,238

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2025

	Tax Custodial Fund
ADDITIONS	
Property tax collections for other governments	$ 9,719,207
Total additions	9,719,207
DEDUCTIONS	
Payments of taxes to other governments	9,719,207
Total deductions	9,719,207
Net increase (decrease) in fiduciary net position	-
Total Net Position - Beginning of year	-
Total Net Position - End of year	$ -

See accompanying notes to the basic financial statements

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

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

The Evansville Housing Authority

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

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

a. Total assets and deferred outflows of resources, liabilities and deferred inflows and outflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type and

b. Total assets and deferred outflows of resources, liabilities and deferred inflows and outflows, revenues or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

c. In addition, any other governmental or proprietary fund that the City believes is particularly important to financial statement users may be reported as a major fund.

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

Fund Financial Statements (Continued)

The City reports the following major governmental funds:

Major Governmental

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

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

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

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

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

The City reports the following enterprise funds:

Enterprise Funds

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

The City reports the following nonmajor governmental funds:

Nonmajor Governmental Funds

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

Emergency Medical Services Fund
Eager Free Public Library Fund
Cemetery Fund
Tourism Commission Fund
Revolving Housing Loan Fund
K9 Fund
American Rescue Plan Act Fund

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

Fund Financial Statements (Continued)

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

Capital Projects Levy
TIF #6
TIF #7
TIF #8
TIF #9
TIF #10

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

The City reports the following fiduciary fund:

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

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

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

Government-Wide Financial Statements

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

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

Government-Wide Financial Statements (Continued)

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

Fund Financial Statements

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

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

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

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

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

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

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

Fund Financial Statements (Continued)

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

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

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

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

1. Deposits and Investments

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

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

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

See footnote III A for additional information.

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

2. Receivables

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

Property tax calendar – 2025 tax roll:

Lien date and levy date	December 2025
Tax bills mailed	December 2025
Payment in full, or	January 31, 2026
First installment due	January 31, 2026
Second installment due	July 31, 2026

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

A provision for uncollectible ambulance accounts receivable of $40,300 has been made.

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

3. Inventories and Prepaid Items

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

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

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

4. Restricted Assets

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

Purpose	Capital Projects	Stormwater	Electric & Water	Sewer
Debt reserve/redemption	$ 91,427	$ 118,872	$ 1,166,618	$ 1,236,344
Replacement fund	-	-	-	1,250,606
	$ 91,427	$ 118,872	$ 1,166,618	$ 2,486,950

5. Capital Assets

Government-Wide Statements

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

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

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

5. Capital Assets (Continued)

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. The cost of renewals and betterments relating to retirement units are added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

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

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

Fund Financial Statements

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

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

6. Compensated Absences

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

Amounts of accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as liabilities in the Statement of Net Position. A liability is also recorded for accumulating rights to receive sick pay benefits for the portion more likely than not to be used by employees. Additionally, a liability is recognized for that portion of accumulating sick leave benefits that it is estimated will more likely than not be paid upon termination. The City accrues salary-related payments associated with payments of compensated absences. The City applies a Last-In, First-Out ("LIFO") flows assumption when estimating its compensated absences liability. Under this assumption, employees are considered to use current-year leave before leave earned in prior years.

The balance in compensated absences is as follows:

	Governmental	Business-type
Compensated time-off liability	$ 5,776	$ 2,981
Year-end excess sick hours liability	17,716	2,065
Accumulated sick leave	564,130	121,627
Vacation and holiday liability	56,808	9,777
	$ 644,430	$ 136,450

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

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

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

7. Long-Term Debt

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

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

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

8. Claims and Judgments

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

9. Deferred Outflows and Inflows of Resources

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

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

10. Equity Classifications

Government-Wide Statements

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

a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position – Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position – All other net position that do not meet the definition of "restricted" or "net investment in capital assets".

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

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

10. Equity Classifications (Continued)

Fund Financial Statements

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

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

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

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

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

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

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

11. Pensions

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

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

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

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

12. Other Postemployment Benefits

The fiduciary net position of the Local Retiree Life Insurance Fund ("LRLIF") and Health Plan has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the following:

- Net OPEB Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs, and
- OPEB Expense (Revenue).

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

E. UTILITY RATES AND USER CHARGES

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

F. INCOME TAXES

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

G. CHANGES IN ACCOUNTING PRINCIPLES

Effective January 1, 2025, the City adopted GASB Statement No. 102, Certain Risk Disclosures. GASB 102 was issued to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The City does not have any certain risks requiring disclosure in the financial statements.

NOTE II – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. LIMITATIONS ON THE CITY TAX LEVY

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

B. TAX INCREMENTAL FINANCING DISTRICTS

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

NOTE III – DETAILED NOTES ON ALL FUNDS

A. CASH AND CASH EQUIVALENTS/INVESTMENTS

As previously discussed, cash for City funds is pooled for investment purposes. At December 31, 2025, the cash and investments consist of the following:

Petty cash/cash on hand	$ 1,827
Deposits with financial institutions	24,131,936
Wisconsin Local Government Investment Pool	193,480
RESCO stock certificates	196,039
Mutual funds	173,882
Certificates of deposit	61,040
	$ 24,758,204

Cash and investments as of December 31, 2025 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	$ 16,232,992
Restricted cash and investments	3,863,867
Fiduciary Funds:	
Cash and investments	4,661,345
	$ 24,758,204

A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)

Investments Authorized by Wisconsin Statutes

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

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

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater sensitivity its fair value has to changes in market interest rates. The City’s policy is that the City will not directly invest in securities maturing more than five years from purchase unless matched to a specific cash flow. As of December 31, 2025, the City has $193,480 invested in the Local Government Investment Pool (“LGIP”) which has an average maturity of 13 days.

A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The City has no investment policy that would further limit its investments choices. As of December 31, 2025, the City's investment in the Wisconsin Local Government Investment Pool was not rated. Additionally, the U.S. Treasury investment funds have an AAA rating from Moody's Investor Services.

The Wisconsin LGIP is part of the State Investment Fund ("SIF"), and is managed by the State of Wisconsin Investment Board ("SWIB"). The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. All investments are valued at amortized cost by the SIF for purposes of calculating earnings to each participant. Specifically, the SIF distributes income to pool participants monthly, based on their average daily share balance. Distributions include interest income based on stated rates (both paid and accrued), amortization of discounts and premiums on a straight-line basis, realized investment gains and losses calculated on an amortized cost basis, and investment expenses. This method does not distribute to participants any unrealized gains or losses generated by the pool's investments. Detailed information about the SIF is available in separately issued financial statements available at https://doa.wi.gov/Pages/StateFinances/LGIP.aspx. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2025, the fair value of the City's share of the LGIP's assets was substantially equal to the amount reported above. Information on derivatives was not available to the City.

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

Investment allocation in the LGIP as of December 31, 2025 was: 97% in U.S. Government Securities and 3% in Certificates of Deposit, Commercial Paper and Time Deposits. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

Custodial Credit Risk

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

A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)

Custodial Credit Risk (continued)

Deposits in each local and area bank are insured by the Federal Deposit Insurance Corporation ("FDIC") in the amount of $250,000 for demand deposit accounts and $250,000 for time and savings deposit accounts. Bank accounts and the local government investment pool are also insured by the State Deposit Guarantee Fund in the amount of $1,000,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may be significant to individual organizations.

As of December 31, 2025, the City's deposits with financial institutions in excess of federal depository insurance limits were exposed to custodial credit risk as follows:

Uninsured and collateralized by letter of credit	$ 19,500,000
Uninsured and uncollateralized	-
Total	$ 19,500,000

Fair Value Measurement

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

The City uses the following hierarchical disclosure framework:

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

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

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

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

	Assets at Fair Value as of December 31, 2025			
	Fair Value	Level 1	Level 2	Level 3
Mutual Funds	$ 173,882	$ 173,882	$ -	$ -
Certificates of Deposit	61,040	61,040	-	-
	$ 234,922	$ 234,922	$ -	$ -

B. CAPITAL ASSETS

Capital asset activity in the governmental activities for the year ended December 31, 2025 was as follows:

	Balance 01/01/25	Additions	Retirements	Balance 12/31/25
Governmental Activities				
Non-Depreciable Capital Assets:				
Land	$ 798,411	$ 309,170	$ -	$ 1,107,581
Infrastructure CWIP	799,878	1,770,154	(20,000)	2,550,032
Building CWIP	-	129,418	-	129,418
Equipment CWIP	-	66,072	-	66,072
Total Non-Depreciable Capital Assets	1,598,289	2,274,814	(20,000)	3,853,103
Capital Assets being Depreciated				
Land Improvements	7,745,404	154,489	-	7,899,893
Buildings and Structures	17,017,350	327,732	-	17,345,082
Equipment	5,101,977	258,088	(411,016)	4,949,049
Infrastructure	9,715,108	28,150	-	9,743,258
Total Capital Assets being Depreciated	39,579,839	768,459	(411,016)	39,937,282
Total Capital Assets	41,178,128	3,043,273	(431,016)	43,790,385
Less Accumulated Depreciation	(12,967,432)	(1,947,865)	364,499	(14,550,798)
Capital Assets Net of Depreciation	$ 28,210,696	$ 1,095,408	$ (66,517)	$ 29,239,587

Depreciation expense was charged to functions as follows:

Governmental Activities	
General Government	$ 66,630
Public Safety	141,378
Public Works	552,446
Health and Human Services	6,676
Stormwater	161,658
Culture, Recreation and Education	1,019,077
Total Governmental Activities Depreciation Expense	$ 1,947,865

B. CAPITAL ASSETS (Continued)

Capital asset activity in the business-type activities for the year ended December 31, 2025 was as follows:

Electric and Water	Balance 01/01/25	Additions	Retirements	Balance 12/31/25
Non-Depreciable Capital Assets:				
Land	$ 76,448	$ -	$ -	$ 76,448
Construction in progress	1,260,980	1,658,766	(26,203)	2,893,543
Total Non-Depreciable Capital Assets	1,337,428	1,658,766	(26,203)	2,969,991
Capital Assets being Depreciated				
Buildings and structures	1,181,348	-	-	1,181,348
Equipment	2,330,407	31,140	-	2,361,547
Infrastructure	33,237,093	1,272,750	(255,099)	34,254,744
Total Capital Assets being Depreciated	36,748,848	1,303,890	(255,099)	37,797,639
Total Capital Assets	38,086,276	2,962,656	(281,302)	40,767,630
Less Accumulated Depreciation	(17,729,906)	(867,532)	255,099	(18,342,339)
Capital Assets Net of Depreciation	$ 20,356,370	$ 2,095,124	$ (26,203)	$ 22,425,291

Sewer	Balance 01/01/25	Additions	Retirements	Balance 12/31/25
Non-Depreciable Capital Assets:				
Land	$ 94,914	$ -	$ -	$ 94,914
Construction in progress	587,602	1,417,831	-	2,005,433
Total Non-Depreciable Capital Assets	682,516	1,417,831	2,100,347	2,100,347
Capital Assets being Depreciated				
Buildings and structures	8,030,949	-	-	8,030,949
Equipment	5,751,908	-	-	5,751,908
Infrastructure	9,554,622	-	-	9,554,622
Total Capital Assets being Depreciated	23,337,479	-	-	23,337,479
Total Capital Assets	24,019,995	1,417,831	2,100,347	25,437,826
Less Accumulated Depreciation	(8,452,753)	(547,334)	-	(9,000,087)
Capital Assets Net of Depreciation	$ 15,567,242	$ 870,497	$ 2,100,347	$ 16,437,739

B. CAPITAL ASSETS (Continued)

	Balance 01/01/25	Additions	Retirements	Balance 12/31/25
Business-Type Activities				
Non-Depreciable Capital Assets:				
Land	$ 171,362	$ -	$ -	$ 171,362
Construction in progress	1,848,582	3,076,597	(26,203)	4,898,976
Total Non-Depreciable Capital Assets	2,019,944	3,076,597	(26,203)	5,070,338
Capital Assets being Depreciated				
Buildings and structures	9,212,297	-	-	9,212,297
Equipment	8,082,315	31,140	-	8,113,455
Infrastructure	42,791,715	1,272,750	(255,099)	43,809,366
Total Capital Assets being Depreciated	60,086,327	1,303,890	(255,099)	61,135,118
Total Capital Assets	62,106,271	4,380,487	(281,302)	66,205,456
Less Accumulated Depreciation	(26,182,659)	(1,414,866)	255,099	(27,342,426)
Capital Assets Net of Depreciation	$ 35,923,612	$ 2,965,621	$ (26,203)	$ 38,863,030

Depreciation expense was charged to functions as follows:

Business-Type Activities	
Water	$ 292,206
Electric	547,041
Sewer	547,334
Total Business-Type Activities Depreciation Expense	$ 1,386,581

C. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS

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

Interfund Receivables and Payables

Receivable Fund	Payable Fund	Amount	Purpose
Sewer	Electric and Water	$ 119,211	Operations
Sewer	TIF 9	41,216	Cash Flow
General	Electric and water	1,175,535	Temporary Cash Flow
Subtotal fund financial statements		$ 1,335,962	

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

C. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (Continued)

The City has the following interfund advances outstanding:

	Advances		
Receivable Fund	**Payable Fund**	**Amount**	**Purpose**
General	TIF 5	$ 8,374	Capital
Electric and water	TIF 5	943,799	Capital
Sewer	TIF 5	92,413	Capital
Subtotal fund financial statements		$ 1,052,960	
Total interfund receivables		$ 1,335,962	
Total interfund advances		1,052,960	
less interfund eliminations		(127,585)	
Internal balances		$ 2,261,337	

None of the TIF advances are set up for repayment. The City passed a resolution stating interest rates on TIF advances will be 0%. The advances to the TIF district are anticipated to be repaid from future tax increments.

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

Transferred to	Transferred from	Amount	Purpose
General	Electric and Water	$ 441,806	Tax equivalent
Debt service	TIF 5	148,863	Debt payments
Debt service	TIF 6	73,847	Debt payments
Debt service	TIF 7	68,250	Debt payments
Debt service	TIF 8	52,913	Debt payments
Subtotal fund statements		785,679	
less City transfers for utility capital			
less inter-fund eliminations		(343,873)	
Total per government-wide statements		$ 441,806	

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

D. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2025 was as follows:

	Balance 1/1/25	Issued	Retired	Balance 12/31/25
Governmental Activities				
Direct Borrowings and Direct Placements	$ 237,187	$ -	$ (76,359)	$ 160,828
Other Notes and Bonds	24,797,000	2,595,000	(1,465,500)	25,926,500
Total Notes and Bonds	25,034,187	2,595,000	(1,541,859)	26,087,328
Bond Premium	120,460	140,952	(6,023)	255,389
Compensated Absences	611,629	32,801	-	644,430
Total Governmental Long-Term Debt	$ 25,766,276	$ 2,768,753	$ (1,547,882)	$ 26,987,147

	Balance 1/1/25	Issued	Retired	Balance 12/31/25
Business-Type Activities				
Direct Borrowings and Direct Placements	$ 3,932,781	$ -	$ (493,974)	$ 3,438,807
Other Notes and Bonds	11,150,000	610,000	(1,040,500)	10,719,500
Total Notes and Bonds	15,082,781	610,000	(1,534,474)	14,158,307
Bond Premium	102,481	35,735	(5,405)	132,811
Compensated Absences	133,650	2,800	-	136,450
Total Business-Type Long-Term Debt	$ 15,318,912	$ 648,535	$ (1,539,879)	$ 14,427,568

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

General Obligation Debt

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

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed five percent of the equalized value of taxable property within the city's jurisdiction. The debt limit as of December 31, 2025 was $38,780,495. Total general obligation debt outstanding at year-end was $26,545,000.

D. LONG-TERM OBLIGATIONS (Continued)

The following is a list of long-term obligations at December 31, 2025:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/25	Amounts Due within One Year
Governmental Activities						
Direct Borrowings and Direct Placements						
2017 State Trust Fund Loan	9/19/2017	3/15/2027	3.50%	$ 717,920	$ 160,828	$ 79,031
Total Direct Borrowings and Direct Placements					$ 160,828	$ 79,031
Other Notes and Bonds						
General Obligation Debt						
2018 General Obligation Notes	5/30/2018	4/1/2028	2.65%-2.85%	$ 4,180,000	$ 1,380,000	$ 445,000
2019 General Obligation Notes	6/1/2019	4/1/2029	3.00%	$ 790,000	230,000	100,000
2021 General Obligation Notes	9/2/2021	4/1/2031	1.00%-1.25%	$ 2,420,000	1,835,000	200,000
2022 General Obligation Notes	9/1/2022	4/1/2041	3.00-4.00%	$ 1,305,000	615,000	85,000
2024 General Obligation Notes	8/8/2024	4/1/2044	4.00%-5.00%	$ 3,030,000	2,740,000	90,000
2025 General Obligation Notes	12/4/2025	4/1/2035	4.00%	$ 2,595,000	2,595,000	275,000
Total General Obligation Notes					9,395,000	1,195,000
2012 Taxable General Obligation Bond	5/24/2012	10/1/2027	3.90%	$ 460,000	70,000	35,000
2017 General Obligation Refunding Bonds	8/30/2017	4/1/2027	2.00%	$ 1,855,000	435,000	205,000
2021 General Obligation Bonds	9/2/2021	4/1/2041	0.70%-2.00%	$ 790,000	625,000	35,000
2023 General Obligation Bonds	11/9/2023	4/1/2043	4.25%-5.00%	$ 15,205,000	15,205,000	160,000
Total General Obligation Bonds					16,335,000	435,000
Total General Obligation Debt					25,730,000	1,630,000
Stormwater Revenue Bonds	5/30/2018	5/1/2028	3.875%	$ 655,000	196,500	65,500
Total Other Notes and Bonds					$ 25,926,500	$ 1,695,500
Total Governmental Long-Term Debt					$ 26,087,328	$ 1,774,531

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

	Governmental Activities					
	Bonds and Notes from direct borrowings and placements		Bonds and Notes		Total	
Years	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 79,031	$ 5,629	$ 1,695,500	$ 1,015,051	$ 1,774,531	$ 1,020,680
2027	81,797	2,863	1,675,500	894,900	1,757,297	897,763
2028	-	-	1,370,500	858,583	1,370,500	858,583
2029	-	-	1,410,000	820,113	1,410,000	820,113
2030	-	-	1,490,000	777,333	1,490,000	777,333
2031-2035	-	-	7,305,000	3,083,768	7,305,000	3,083,768
2036-2040	-	-	6,535,000	1,715,493	6,535,000	1,715,493
2041-2044	-	-	4,445,000	319,463	4,445,000	319,463
	$ 160,828	$ 8,492	$ 25,926,500	$ 9,484,704	$ 26,087,328	$ 9,493,196

D. LONG-TERM OBLIGATIONS (Continued)

Business-Type Activities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/25	Amounts Due within One Year
Electric and Water						
Mortgage Revenue Bonds						
2016 Revenue Bonds	7/21/2016	5/1/2036	2.00%-3.15%	$ 3,240,000	$ 1,395,000	360,000
2019 Revenue Bonds	6/6/2019	5/1/2029	3.00%	$ 1,575,000	840,000	290,000
2021 Revenue Bonds	9/2/2021	5/1/2041	1.00%-2.50%	$ 2,050,000	1,840,000	105,000
2022 Revenue Bonds	8/31/2022	5/1/1942	3.00%-4.00%	$ 1,630,000	1,330,000	50,000
Total Electric and Water Mortgage Revenue Bonds					5,405,000	805,000
Total Electric and Water Other Bonds and Notes					5,405,000	805,000
Sewer Utility						
General Obligation Debt						
2019 General Obligation Notes	6/1/2019	4/1/2029	3.00%	$ 480,000	205,000	50,000
2019 General Obligation Notes	12/4/2025	4/1/2035	4.00%	$ 610,000	610,000	-
Total Sewer General Obligation Debt					815,000	50,000
Mortgage Revenue Bonds						
2016 Revenue Bonds	7/29/2016	5/1/2026	1.97%	$ 185,000	18,500	18,500
2018 Revenue Bonds	5/30/2018	5/1/2028	3.875%	$ 270,000	81,000	27,000
2021 Revenue Bonds	9/2/2021	5/1/2041	2.00%-3.00%	$ 1,235,000	1,120,000	45,000
2022 Revenue Bonds	8/31/2022	5/1/2042	3.625%-4.00%	$ 1,570,000	1,480,000	20,000
2024 Revenue Bonds	8/8/2024	5/1/2044	4.00%-5.00%	$ 1,800,000	1,800,000	130,000
Total Sewer Mortgage Revenue Bonds					4,499,500	240,500
Total Sewer Other Bonds and Notes					5,314,500	290,500
Total Business-Type Other Notes and Bonds					$ 10,719,500	$ 1,095,500
Direct Borrowings and Direct Placements						
2009 Clean Water Fund Debt	11/25/2009	5/1/2029	2.668%	$ 3,248,127	$ 826,421	$ 198,518
2018 Clean Water Fund Debt	6/27/2018	5/1/2038	1.87%	$ 3,994,925	2,612,386	179,380
Total Direct Borrowings and Direct Placements					$ 3,438,807	$ 377,898
Total Business-Type Activities Long-Term Debt					$ 14,158,307	$ 1,473,398

D. LONG-TERM OBLIGATIONS (Continued)

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

Debt service requirements to maturity are as follows:

	Business-Type Activities					
	Bonds and Notes from direct borrowings and placements		Bonds and Notes		Total	
Years	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 377,898	$ 66,576	$ 1,095,500	$ 318,402	$ 1,473,398	$ 384,978
2027	386,549	57,823	1,022,000	305,331	1,408,549	363,154
2028	395,404	48,863	652,000	266,545	1,047,404	315,408
2029	404,467	39,693	650,000	247,041	1,054,467	286,734
2030	193,178	33,246	600,000	228,616	793,178	261,862
2031-2035	1,021,448	110,156	3,045,000	890,811	4,066,448	1,000,967
2036-2040	659,864	18,664	2,565,000	483,189	3,224,864	501,853
2041-2044	-	-	1,085,000	77,613	1,085,000	77,613
	$ 3,438,808	$ 375,021	$ 10,714,500	$ 2,817,548	$ 14,153,308	$ 3,192,569

Other Debt Information

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

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

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

Bond Covenant Disclosures

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

Insurance

The utilities are exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions, workers compensation, and health care of its employees. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year. Expiration for the following policies is June 1, 2026.

D. LONG-TERM OBLIGATIONS (Continued)

The utilities are covered under the following insurance policies at December 31, 2025:

Type	Coverage
Buildings and Contents	$ 14,900,000
Contractors Equipment	1,185,038
Property in the Open	7,514,462
Water Supply	2,860,198
Water Treatment	6,358,281

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

	Electric and Water	**Sewer**	**Stormwater**
Maximum annual debt service	$ 939,717	$ 868,122	$ 71,845
Total debt service	939,717	868,122	71,845
Ratio	125%	110%	110%
Net Revenues required	$ 1,174,646	$ 954,934	$ 79,030
REVENUES			
Charges for Services	$ 10,403,194	$ 1,618,712	$ 536,775
Other Operating Revenues	111,066	2,575	1,622
Total Operating Revenues	10,514,260	1,621,287	538,397
OPERATING EXPENSES			
Operation and Maintenance	8,343,936	751,370	94,983
Total expenses for coverage ratio calculation	8,343,936	751,370	94,983
Net from operations for coverage ratio calculation	2,170,324	869,917	443,414
NON-OPERATING REVENUES (EXPENSES)			
Interest and Investment Revenue	108,806	119,492	11,915
Miscellaneous Non-Operating Revenue (Expense)	155,372	-	-
Capital Contributions and Impact Fees Received	496,975	26,100	43,537
Net Revenues per bond ordinance	$ 2,931,477	$ 1,015,509	$ 498,866
Net Revenues Above (Below) Required Amount	$ 1,756,831	$ 60,575	$ 419,836

D. LONG-TERM OBLIGATIONS (Continued)

Number of Customers

The Water and Electric, Sewer, and Stormwater utilities had the following number of customers and billed volumes for 2025:

Water	Customers	Sales (000 gals)
Residential	2,296	88,260
Commercial	190	12,983
Industrial	7	3,982
Public Authority	28	10,123
Multifamily	13	5,232
	2,534	120,580

Electric	Customers
Residential	3,549
Commercial/Industrial	614
Lighting Service	46
	4,209

Sewer	Customers	Sales (000 gals)
Residential	2,273	87,209
Commercial	197	17,093
Industrial	7	6,767
Public Authority	22	4,729
	2,499	115,798

Stormwater	Customers
Residential	2,183
Non-Residential	243
	2,426

E. DEFERRED INFLOWS OF RESOURCES

At the end of the 2025, the various components of deferred inflows of resources reported in the governmental and proprietary funds were as follows:

	Unavailable	Unearned	Total
Governmental Funds			
Property taxes receivable	$ -	$ 5,847,894	$ 5,847,894
Special assessments not yet due	209,197	-	209,197
Crime prevention fund	-	3,554	3,554
Ambulance billings	106,854	-	106,854
Total Deferred Inflows of Resources For Governmental Funds	$ 316,051	$ 5,851,448	$ 6,167,499
Less special assessments accrued for government wide statements			(316,051)
Plus WRS pension and OPEB inflows accrued for government-wide statements			870,340
Total Deferred Inflows of Resources for Government Wide Statements			$ 6,721,788

	Unavailable	Unearned	Total
Proprietary Funds			
Construction advances	$ 485,413	$ -	$ 485,413
Energy efficient	29,034	-	29,034
ATC advance	26,942	-	26,942
WRS pension inflows	310,276	-	310,276
OPEB inflows	34,027	-	34,027
Deferred leases	761,255	-	761,255
Other deferred inflows	6,942	-	6,942
Total Deferred Inflows of Resources for Proprietary Funds	$ 1,653,889	$ -	$ 1,653,889

F. GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES

Net position reported on the government-wide statement of net position at December 31, 2025 includes the following:

	Governmental	Electric and Water	Sewer	Total Business-type
Capital assets	$ 29,239,587	$ 22,425,291	$ 16,437,739	$ 38,863,030
less current portion LT debt	(1,774,531)	(805,000)	(668,398)	(1,473,398)
less LT debt	(24,568,187)	(4,600,000)	(8,084,909)	(12,684,909)
plus bond reserve	65,500	606,387	693,485	1,299,872
plus unspent proceeds	430,000	-	-	-
Net investment in capital assets	$ 3,392,369	$ 17,626,678	$ 8,377,917	$ 26,004,595

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

	Nonspendable	Restricted	Committed	Unassigned
General Fund:				
Advances (net of deferred interest)	$ 8,374	$ -	$ -	$ -
Revolving loan	-	92,404	-	-
Building improvement grant	-	9,000	-	-
Prepaid expenses	117,330	-	-	-
Unassigned	-	-	-	3,518,463
Total General Fund	125,704	101,404	-	3,518,463
Debt Service Fund:				
Debt service	-	1,008,508	-	-
Total Debt Service Fund	-	1,008,508	-	-
Capital Projects Fund:				
Capital outlay	-	4,847,908	-	-
Total Capital Projects Fund	-	4,847,908	-	-
TIF 5:				
Unassigned (deficit)	-	-	-	(873,371)
Stormwater Fund:				
Prepaid expenses	145	-	-	-
Stormwater	-	438,684	-	-
Total Stormwater Fund	145	438,684	-	-

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

Nonmajor Governmental Funds:

	Nonspendable	Restricted	Committed	Unassigned
EMS	$ 8,155	$ -	$ 786,045	$ -
Library	193	398,592	97,960	-
Cemetery	1,515	-	193,495	-
Tourism Commission Fund	-	47,149	-	-
Revolving Loan Fund	-	-	214,939	-
ARPA	-	67,069	-	-
K9	-	-	23,885	-
Capital Projects - Levy	-	-	13,870	-
TIF 6	-	223,282	-	-
TIF 7	-	367,390	-	-
TIF 8	-	83,841	-	-
TIF 9	-	7,125	-	-
TIF 10	-	-	-	(3,650)
Total Nonmajor Governmental Funds	9,863	1,194,448	1,330,194	(3,650)
Grand Total	$ 135,712	$ 7,590,952	$ 1,330,194	$ 2,641,442

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

G. LEASE RECEIVABLE AND REVENUE

The City's water utility has two water tower leases with cell providers to put up antennas. The first lease term is through March 2031, and the second lease term is through July 2049. A summary of the 2025 revenue and future lease revenue is below.

Lease-related Revenue	Year Ending 2025
Lease Revenue	
Water Tower Space	$ 48,246
Total Lease Revenue	48,246
Interest Revenue	27,852
Total	$ 76,098

G. LEASE RECEIVABLE AND REVENUE (Continued)

Maturity Analysis	Principal	Interest	Total Receipts
2026	$ 15,955	$ 23,707	$ 39,662
2027	12,206	23,329	35,535
2028	13,658	22,943	36,601
2029	15,186	22,513	37,699
2030	16,795	22,035	38,830
2031-2035	111,143	101,194	212,337
2036-2040	165,476	80,681	246,157
2041-2045	234,382	50,981	285,363
2046-2049	214,224	11,911	226,135
Total Future Receipts	$ 799,025	$ 359,294	$ 1,158,319

NOTE IV – OTHER INFORMATION

A. EMPLOYEE RETIREMENT PLAN

<u>Defined Benefit Pension Plan</u>

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

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

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

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

A. EMPLOYEE RETIREMENT PLAN (Continued)

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

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

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

The WRS also provides death and disability benefits for employees.

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

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)
2024	3.6	15.0

A. EMPLOYEE RETIREMENT PLAN (Continued)

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

During the reporting period, the WRS recognized $304,894 in contributions from the employer.

Contribution rates as of December 31, 2025 are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.95%	6.95%
Protective with Social Security	6.95%	14.95%
Protective without Social Security	6.95%	18.95%

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

At December 31, 2025, the City reported a liability (asset) of $330,560 for its proportionate share of the Net Pension Liability (Asset). The Net Pension Liability (Asset) was measured as of December 31, 2024, and the Total Pension Liability (Asset) used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of December 31, 2023 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the Net Pension Liability (Asset) was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, the City's proportion was 0.02011732%, which was an increase of 0.00058976% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, the City recognized pension expense of $441,530.

A. EMPLOYEE RETIREMENT PLAN (Continued)

At December 31, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,026,572	$ (964,656)
Net differences between projected and actual earnings on pension plan investments	502,305	-
Changes in assumptions	98,083	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	376	(7,690)
Employer contributions subsequent to the measurement date	303,663	-
Total	$ 1,930,999	$ (972,346)

$303,663 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability (Asset) in the year ended December 31, 2026.

Other amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension will be recognized in pension expense (revenue) as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2026	$ 196,330
2027	682,631
2028	(170,930)
2029	(53,041)
Total	$ 654,990

A. EMPLOYEE RETIREMENT PLAN (Continued)

Actuarial Assumptions. The Total Pension Liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2023
Measurement Date of Net Pension Liability (Asset):	December 31, 2024
Experience Study:	January 1, 2021 - December 31 2023 Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.7%
Mortality:	2020 WRS Experience Mortality Table
Post-Retirement Adjustments*	1.7%

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liablity for dividend payments.

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including seniority (merit) and separation rates. The Total Pension Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

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

A. EMPLOYEE RETIREMENT PLAN (Continued)

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

Asset Allocation Targets and Expected Returns[1]
As of December 31, 2024

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %[2]
Public Equity	38	7.0	4.3
Public Fixed Income	27	6.1	3.4
Private Equity/Debt	20	9.5	6.7
Inflation Sensitive	19	4.8	2.1
Real Estate	8	6.5	3.8
Leverage[3]	(12)	3.7	1.1
Total Core Fund	100	7.5	4.8
Variable Fund Asset			
U.S. Equities	70	6.5	3.8
International Equities	30	7.4	4.7
Total Variable Fund	100	6.9	4.2

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

[2]New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.6%

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

Single Discount Rate. A single discount rate of 6.8% was used to measure the Total Pension Liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.08% (Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds' average quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard and Poor's Corp.'s AA.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

A. EMPLOYEE RETIREMENT PLAN (Continued)

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

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
City's proportionate share of the net pension liability (asset)	$ 3,101,092	$ 330,560	$ (1,637,822)

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

B. OTHER POSTEMPLOYMENT BENEFITS

Multiple-Employer Life Insurance Plan

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

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

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

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

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

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

Contribution rates as of December 31, 2025 are:

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

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per $1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2024 are as listed below:

Life Insurance
Member Contribution Rates*
For the year ended December 31, 2024

Attained Age	Basic	Supplemental
Under 30	$0.05	$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

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

During the reporting period, the LRLIF recognized $968 in contributions from the employer.

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

At December 31, 2025, the LRLIF Employer reported a liability (asset) of $190,352 for its proportionate share of the Net OPEB Liability (Asset). The Net OPEB Liability (Asset) was measured as of December 31, 2024, and the Total OPEB Liability used to calculate the Net OPEB Liability (Asset) was determined by an actuarial valuation as of January 1, 2024, rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the Net OPEB Liability (Asset) was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2024, the City's proportion was 0.046041%, which was an increase of 0.004666% from its proportion measured as of December 31, 2023.

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

For the year ended December 31, 2025, the City recognized OPEB expense of $13,611.

At December 31, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ (18,740)
Net differences between projected and actual earnings on plan investments	2,473	-
Changes in actuarial assumptions	44,198	(101,028)
Changes in proportion and differences between employer contributions and proportionate share of contributions	43,744	(17,104)
Employer contributions subsequent to the measurement date	6,475	-
Totals	$ 96,890	$ (136,872)

$6,475 reported as deferred outflows related to OPEB resulting from the City employer's contributions subsequent to the measurement date will be recognized as a reduction of the Net OPEB Liability (Asset) in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (revenue) as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2026	$ (2,098)
2027	(10,377)
2028	(18,135)
2029	(12,063)
2030	(668)
Thereafter	(3,116)
Total	$ (46,457)

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions. The total OPEB liability in the January 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2024
Measurement Date of Net OPEB Liability (Asset)	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023, Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield*:	4.08%
Long-Term Expected Rated of Return:	4.25%
Discount Rate:	4.09%
Salary Increases	
Wage Inflation:	3.00%
Seniority/Merit:	0.10% - 5.7%
Mortality:	2020 WRS Experience Mortality Table

* Based on the Bond Buyers GO 20-Bond Municipal Index.

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2021. The Total OPEB Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the January 1, 2024 actuarial valuation.

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

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2024

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
U.S. Intermediate Credit Bonds	Bloomberg U.S. Interm Credit	40%	2.41%
U.S. Mortgages	Bloomberg U.S. MBS	60%	2.71%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Single Discount Rate. A single discount rate of 4.09% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 3.32% for the prior year. The change in the discount rate was primarily caused by the increase in the municipal bond rate from 3.26% as of December 31, 2023 to 4.08% as of December 31, 2024. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2037.

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

Sensitivity of the City's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate. The following presents the City's proportionate share of the Net OPEB Liability (Asset) calculated using the discount rate of 4.09 percent, as well as what the City's proportionate share of the Net OPEB Liability (Asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.09 percent) or 1-percentage-point higher (5.09 percent) than the current rate:

	1% Decrease to Discount Rate (3.09%)	Current Discount Rate (4.09%)	1% Increase to Discount Rate (5.09%)
City's proportionate share of the net OPEB liability (asset)	$ 240,761	$ 180,124	$ 133,398

<u>Single Employer Health Insurance Plan</u>

Plan Description. The City operates a single-employer, retiree benefit plan that provides postemployment health insurance benefits to eligible employees and their spouses. There are 42 active and 2 retired members in the plan. Benefits and eligibility are established and amended by the governing body. The plan does not issue stand-alone financial statements.

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

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

Employees Covered by Benefit Terms. At December 31, 2024, 42 active employees were eligible for the benefit terms, while two retirees were eligible.

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Total OPEB Liability. The City's Total OPEB Liability of $362,287 was measured at December 31, 2024, and was determined by an actuarial valuation as of December 31, 2024.

Actuarial Assumptions and Other Inputs. The Total OPEB Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.5 percent
Salary increases:	3.0 percent, average, including inflation
Discount rate	4.28 percent
Healthcare cost trend rates	Actual first year increase, then 7.00% decreasing to 6.50%, then decreasing by 0.10% down to 4.50% and level thereafter
Retirees' share of benefit-related costs	Retirees are responsible for the full (100%) amount of premiums

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

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

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

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 12/31/2023	$ 349,008
Changes for the year:	
Service cost	25,897
Interest	14,357
Changes of benefit terms	-
Differences between expected and actual experience	(14,287)
Changes in assumptions or other inputs	(6,623)
Benefit payments	(6,065)
Net Changes	13,279
Balance at 12/31/2024	$ 362,287

There were no changes of benefit terms.

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the Total OPEB Liability of the City, as well as what the City's Total OPEB Liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.28 percent) or 1-percentage-point higher (5.28 percent) than the current discount rate:

		1% Decrease 3.28%	Current Discount Rate 4.28%	1% Increase 5.28%
Total OPEB Liability	12/31/2024	$ 386,624	$ 362,287	$ 339,651

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

		1% Decrease (Actual first year increase, then 6.0% decreasing to 3.5%)	Healthcare Cost Trend Rates (Actual first year increase, then 7.0% decreasing to 4.5%)	1% Increase (Actual first year increase, then 8.0% decreasing to 5.5%)
Total OPEB Liability	12/31/2024	$ 330,399	$ 362,287	$ 400,066

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended December 31, 2024, the City recognized OPEB expense of $37,752.

$6,475 is reported as deferred outflows related to OPEB resulting from City contributions subsequent to the measurement date and will be recognized as a reduction of the Total OPEB Liability in the year ended December 31, 2025. There are no other amounts reported as deferred outflows of resources or deferred inflows of resources related to OPEB that will be recognized in OPEB expense in future years.

C. RISK MANAGEMENT

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

D. PURCHASED POWER CONTRACT

Evansville Electric and Water has a long-term contract and purchases its power from WPPI, Wisconsin Public Power Incorporated. Purchased power expenses were $5,960,326.

E. EVANSVILLE FIRE DISTRICT

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

For 2025, the City contributed $318,064 to the District for dues. The City's portion of the District's 2026 budget is $315,643. The District issues separate financial statements.

The City had a residual non-equity interest of approximately 61% in the District in 2025.

F. EVANSVILLE MEDICAL EMERGENCY SERVICES

The City provides emergency medical services to the City and portions of the Towns of Union, Brooklyn, Porter and Magnolia. The contract with the participating townships requires a payment of $28.63 per capita. For 2025, the City received payments from the townships in the amount of $82,600.

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

GASB has adopted GASB Statement No. 103, Financial Reporting Model Improvements, effective for periods beginning after June 15, 2025, GASB Statement No. 104, Disclosure of Certain Capital Assets, effective for periods beginning after June 15, 2025 and GASB Statement No. 105, Subsequent Events, effective for periods beginning after June 15, 2026. When these become effective, application of these standards may restate portions of these financial statements.

H. COMMITMENTS AND SUBSEQUENT EVENTS

Subsequent to year end, the City approved the following:

- In March 2026, the City obtained Revenue Bond Anticipation Notes in the amount of $3,125,000 to be used for Water capital projects. The interest rate is 3.93% and semi-annual interest payments are due beginning in May 2027 with a balloon principal payment due in 2029.
- In June 2026, the City obtained Revenue Bond Anticipation Notes in the amount of $6,040,000 to be used for Electric capital projects. The interest rate is 4.00% and semi-annual interest payments are due beginning in May 2027 with a balloon principal payment due in 2029.
- In May 2026, the City purchased a truck to be used by the Electric utility. The total cost was approximately $306,000.
- In May 2026, the City contracted for substation construction not to exceed $959,000.
- In April 2026, the City contracted for 2026 road and utility projects in the amount of $1,430,000.

REQUIRED SUPPLEMENTARY INFORMATION

City of Evansville, Wisconsin

Schedules of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (with Variances)
General Fund
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	$ 2,095,149	$ 2,095,149	$ 2,095,149	$ -
Other Taxes	3,300	3,300	6,841	3,541
Intergovernmental	1,080,644	1,080,644	1,147,440	66,796
License and Permits	311,000	311,000	450,329	139,329
Fines, Forfeits, and Penalties	78,000	78,000	74,563	(3,437)
Public Charges for Services	671,985	671,985	733,290	61,305
Interest Income	73,000	73,000	281,595	208,595
Miscellaneous Income	92,248	92,248	114,845	22,597
Total Revenues	4,405,326	4,405,326	4,904,052	498,726
EXPENDITURES				
Current:				
General Government	592,897	592,897	579,795	13,102
Public Safety	2,227,282	2,227,282	2,015,253	212,029
Public Works	1,265,661	1,265,661	1,250,492	15,169
Health and Human Services	40,960	40,960	34,195	6,765
Culture, Recreation, and Education	536,977	536,977	558,016	(21,039)
Conservation and Development	180,349	180,349	162,771	17,578
Total Expenditures	4,844,126	4,844,126	4,600,522	243,604
Excess (Deficiency) of Revenues Over Expenditures	(438,800)	(438,800)	303,530	742,330
OTHER FINANCING SOURCES (USES)				
Transfers In (including tax equivalent)	438,800	438,800	441,806	3,006
Total Other Financing Sources (Uses)	438,800	438,800	441,806	3,006
Net Change in Fund Balance	-	-	745,336	745,336
Fund Balance - Beginning of year	3,000,235	3,000,235	3,000,235	-
Fund Balance - End of year	$ 3,000,235	$ 3,000,235	$ 3,745,571	$ 745,336

See accompanying notes to the required supplementary information.

City of Evansville, Wisconsin

Schedules of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (with Variances)
Stormwater Fund
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Public Charges for Services	$ 521,659	$ 521,659	$ 536,775	$ 15,116
Interest Income	1,000	1,000	11,915	10,915
Miscellaneous Income	650	650	1,622	972
Total Revenues	523,309	523,309	550,312	27,003
EXPENDITURES				
Current:				
Public Works	145,454	145,454	94,983	50,471
Capital Outlay	653,022	653,022	1,049,198	(396,176)
Debt Service:				
Principal Repayment	175,500	175,500	175,500	-
Interest Expense	138,793	138,793	164,823	(26,030)
Total Expenditures	1,112,769	1,112,769	1,484,504	(371,735)
Excess (Deficiency) of Revenues Over Expenditures	(589,460)	(589,460)	(934,192)	(344,732)
OTHER FINANCING SOURCES (USES)				
Proceeds from Long-Term Debt	592,021	592,021	680,000	(87,979)
Debt Premium	-	-	43,537	(43,537)
Total Other Financing Sources and Uses	592,021	592,021	723,537	131,516
Net Change in Fund Balance	2,561	2,561	(210,655)	(213,216)
Fund Balance - Beginning of year	649,484	649,484	649,484	-
Fund Balance - End of year	$ 652,045	$ 652,045	$ 438,829	$ (213,216)

City of Evansville, Wisconsin
WISCONSIN RETIREMENT SYSTEM SCHEDULES
December 31, 2025

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

Year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered-employee payroll	Collective share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2024	0.02011732%	$ 330,560	$ 3,353,936	9.86%	98.79%
2023	0.01952756%	290,336	3,014,156	9.63%	98.85%
2022	0.01902411%	1,007,841	2,865,084	35.18%	95.72%
2021	(0.01870805%)	(1,507,904)	2,728,963	(55.26%)	106.02%
2020	(0.01856156%)	(1,158,823)	2,564,075	(45.19%)	105.26%
2019	0.01848869%	(596,159)	2,572,717	(23.17%)	102.96%
2018	0.01787635%	635,984	2,478,433	25.66%	96.45%
2017	(0.01711788%)	(508,250)	2,302,788	(22.07%)	102.93%
2016	0.01675753%	138,122	2,145,280	6.44%	99.12%
2015	0.01676696%	272,460	2,099,883	12.98%	98.20%

SCHEDULE OF CITY'S CONTRIBUTIONS FOR THE YEAR ENDED

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2025	$ 303,663	$ (303,663)	$ -	$ 3,371,769	9.01%
2024	304,894	(304,894)	-	3,353,936	9.09%
2023	262,624	(262,624)	-	3,014,156	8.71%
2022	230,454	(230,454)	-	2,865,084	8.04%
2021	223,506	(223,506)	-	2,728,963	8.19%
2020	208,517	(208,517)	-	2,564,075	8.13%
2019	192,927	(192,927)	-	2,572,717	7.50%
2018	194,559	(194,559)	-	2,478,433	7.85%
2017	183,611	(183,611)	-	2,302,788	7.97%
2016	163,344	(163,344)	-	2,145,280	7.61%

See accompanying notes to the required supplementary information

City of Evansville, Wisconsin
LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES
December 31, 2025

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

Year ended December 31,	Proportion of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	Covered-employee payroll	Collective share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability (asset)
2024	0.04604100%	$ 180,124	$ 2,966,000	6.07%	37.20%
2023	0.04137500%	190,352	2,625,000	7.25%	33.90%
2022	0.04041600%	153,978	2,598,000	5.93%	38.81%
2021	0.03438700%	203,241	2,478,000	8.20%	29.57%
2020	0.04451500%	244,865	2,414,000	10.14%	31.36%
2019	0.04101900%	174,667	2,212,000	7.90%	37.58%
2018	0.04140400%	106,836	2,358,390	4.53%	48.69%
2017	0.04210500%	126,676	1,770,636	7.15%	44.81%

SCHEDULE OF CITY'S CONTRIBUTIONS FOR THE YEAR ENDED

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2025	$ 6,475	$ (6,475)	$ -		#DIV/0!
2024	6,065	(6,065)	-	2,966,000	0.20%
2023	5,447	(5,447)	-	2,625,000	0.21%
2022	4,963	(4,963)	-	2,598,000	0.19%
2021	4,612	(4,612)	-	2,478,000	0.19%
2020	4,913	(4,913)	-	2,414,000	0.20%
2019	5,659	(5,659)	-	2,212,000	0.26%
2018	4,852	(4,852)	-	2,358,390	0.21%

City of Evansville, Wisconsin
SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY
AND RELATED RATIOS-HEALTH PLAN
December 31, 2025

	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability								
Service Cost	$ 25,897	$ 19,756	$ 26,810	$ 25,618	$ 23,269	$ 19,623	$ 21,069	$ 21,069
Interest	14,357	9,657	5,682	6,145	6,548	9,348	7,575	6,735
Differences between expected and actual experience	(14,287)	100,570	(7,038)	(25,533)	-	(43,640)	-	-
Changes of assumptions or other inputs	(6,623)	4,416	(42,057)	(23,423)	9,148	22,137	(7,620)	-
Benefit payments	(6,065)	(5,451)	(4,963)	(2,956)	(7,354)	(2,378)	(3,679)	(3,926)
Net change in total OPEB	13,279	128,948	(21,566)	(20,149)	31,611	5,090	17,345	23,878
Total OPEB Liability - Beginning of year	349,008	220,060	241,626	261,775	230,164	225,074	207,729	183,851
Total OPEB Liability - End of year	$ 362,287	$ 349,008	$ 220,060	$ 241,626	$ 261,775	$ 230,164	$ 225,074	$ 207,729
Covered Employee Payroll	$ 2,986,043	$ 2,986,043	$ 2,640,198	$ 2,640,198	$ 2,253,487	$ 2,253,478	$ 2,349,378	$ 2,349,378
Total OPEB Liability as a Percentage of Covered-Employee Payroll	12.13%	11.69%	8.33%	9.15%	11.62%	10.21%	9.58%	8.84%

A. BUDGETARY INFORMATION

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

B. EXCESS EXPENDITURES OVER APPROPRIATIONS

Budgetary expenditure control is exercised at the department level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those can be found in the City's year-end budget to actual schedules. Overall, the City departmental expenditures were less than budget. The City's General Fund and Stormwater Fund had expenditures in excess of budget as follows:

General Fund:		
Culture, Recreation, and Education	$	21,039
Stormwater Fund:		
Capital Outlay	$	396,176
Debt Service		26,030

C. WISCONSIN RETIREMENT SYSTEM SCHEDULES

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

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

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

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

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

C. WISCONSIN RETIREMENT SYSTEM SCHEDULES (Continued)

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

	2024	2023	2022	2021	2020
Valuation Date:	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.4%	5.4%
Weighted based on assumed rate for:					
Pre-retirement:	6.8%	6.8%	7.0%	7.0%	7.0%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.0%	3.0%
Seniority/Merit:	0.1%-5.7%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.7%	1.7%	1.9%	1.9%	1.9%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience studyof the period 2018-2020.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience studyof the period 2018-2020.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017.
Mortality:	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).

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

C. WISCONSIN RETIREMENT SYSTEM SCHEDULES (Continued)

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

	2019	2018	2017	2016	2015
Valuation Date:	December 31, 2017	December 31, 2016	December 31, 2015	December 31, 2014	December 31, 2013
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	2.1%	2.1%	2.1%	2.1%	2.1%
Retirement Age:	Experience -based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality

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

D. LOCAL RETIREE LIFE INSURANCE SCHEDULES

GASB Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 2 preceding years.

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

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

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

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

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

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

E. CITY NET OPEB LIABILITY SCHEDULES – HEALTH PLAN

GASB Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 2 preceding years.

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

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

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

OTHER SUPPLEMENTARY INFORMATION

City of Evansville, Wisconsin

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2025

	Special Revenue Funds							
	EMS	**Library**	**Cemetery**	**Tourism Commission**	**Revolving Loan**	**K9**	**ARPA**	**Page Total**
ASSETS								
Cash and Cash Equivalents	$ 812,582	$ 628,295	$ 231,583	$ 50,098	$ 234,163	$ 23,885	$ 267,607	$ 2,248,213
Receivables:								
Taxes	103,789	222,489	68,889	-	-	-	-	395,167
Accounts, net	161,031	-	-	-	-	-	-	161,031
Prepaid Expenses	8,155	193	1,515	-	-	-	-	9,863
Total Assets	1,085,557	850,977	301,987	50,098	234,163	23,885	267,607	2,814,274
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
Liabilities:								
Accounts Payable	$ 23,851	$ 9,848	$ 346	$ 2,949	$ 19,224	$ -	$ 57,888	$ 114,106
Grant Advance	-	-	-	-	-	-	142,650	142,650
Total Liabilities	23,851	9,848	346	2,949	19,224	-	200,538	256,756
Deferred Inflows of Resources	267,506	344,384	106,631	-	-	-	-	718,521
Fund Balances:								
Nonspendable	8,155	193	1,515	-	-	-	-	9,863
Restricted	-	398,592	-	47,149	-	-	67,069	512,810
Committed	786,045	97,960	193,495	-	214,939	23,885	-	1,316,324
Total Fund Balances	794,200	496,745	195,010	47,149	214,939	23,885	67,069	1,838,997
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,085,557	$ 850,977	$ 301,987	$ 50,098	$ 234,163	$ 23,885	$ 267,607	$ 2,814,274

City of Evansville, Wisconsin

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2025

	Capital Projects Funds							
	Capital Projects Levy	**TIF 6**	**TIF 7**	**TIF 8**	**TIF 9**	**TIF 10**	**Page Total**	**Nonmajor Funds**
ASSETS								
Cash and Cash Equivalents	$ 77,935	$ 270,807	$ 367,390	$ 107,468	$ 65,675	$ (3,518)	$ 885,757	$ 3,133,970
Receivables:								
Taxes	116,935	100,923	-	43,126	31,639	242	292,865	688,032
Accounts, net	-	7,767	-	-	-	-	7,767	168,798
Prepaid Expenses	-	-	-	-	-	-	-	9,863
Total Assets	194,870	379,497	367,390	150,594	97,314	(3,276)	1,186,389	4,000,663
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
Liabilities:								
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 114,106
Due to Other Funds	-	-	-	-	41,216	-	41,216	41,216
Grant Advance	-	-	-	-	-	-	-	142,650
Total Liabilities	-	-	-	-	41,216	-	41,216	297,972
Deferred Inflows of Resources	181,000	156,215	-	66,753	48,973	374	453,315	1,171,836
Fund Balances:								
Nonspendable	-	-	-	-	-	-	-	9,863
Restricted	-	223,282	367,390	83,841	7,125	-	681,638	1,194,448
Committed	13,870	-	-	-	-	-	13,870	1,330,194
Unassigned (Deficit)	-	-	-	-	-	(3,650)	(3,650)	(3,650)
Total Fund Balances (Deficit)	13,870	223,282	367,390	83,841	7,125	(3,650)	691,858	2,530,855
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 194,870	$ 379,497	$ 367,390	$ 150,594	$ 97,314	$ (3,276)	$ 1,186,389	$ 4,000,663

City of Evansville, Wisconsin

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2025

	Special Revenue Funds							
	EMS	**Library**	**Cemetery**	**Tourism Commission**	**Revolving Loan**	**K9**	**ARPA**	**Page Total**
REVENUES								
Property Taxes	$ 158,001	$ 335,994	$ 96,339	$ -	$ -	$ -	$ -	$ 590,334
Other Taxes	-	-	-	13,349	-	-	-	13,349
Intergovernmental	160,216	90,381	-	-	-	-	228,061	478,658
Public Charges for Services	485,604	21,511	48,685	-	650	-	-	556,450
Interest Income	11,031	75,840	3,502	1,315	5,718	498	8,815	106,719
Miscellaneous Income	351	24,560	100	-	1,000	150	-	26,161
Total Revenues	815,203	548,286	148,626	14,664	7,368	648	236,876	1,771,671
EXPENDITURES								
Current:								
General Government	-	-	-	-	-	-	45,360	45,360
Public Safety	656,816	-	-	-	-	-	8,294	665,110
Health and Human Services	-	-	141,611	-	-	-	-	141,611
Culture, Recreation, and Education	-	506,854	-	-	-	-	7,357	514,211
Conservation and Development	-	-	-	45,443	-	-	-	45,443
Capital Outlay	-	-	-	-	60,780	-	154,850	215,630
Total Expenditures	656,816	506,854	141,611	45,443	60,780	-	215,861	1,627,365
Excess (Deficiency) of Revenues Over Expenditures	158,387	41,432	7,015	(30,779)	(53,412)	648	21,015	144,306
Net Change in Fund Balances	158,387	41,432	7,015	(30,779)	(53,412)	648	21,015	144,306
Fund Balances (Deficit) - Beginning of year	635,813	455,313	187,995	77,928	268,351	23,237	46,054	1,694,691
Fund Balances (Deficit) - End of year	$ 794,200	$ 496,745	$ 195,010	$ 47,149	$ 214,939	$ 23,885	$ 67,069	$ 1,838,997

City of Evansville, Wisconsin

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2025

	Capital Projects Fund							
	Capital Projects Levy	**TIF 6**	**TIF 7**	**TIF 8**	**TIF 9**	**TIF 10**	**Page Total**	**Nonmajor Funds**
REVENUES								
Property Taxes	$ 34,315	$ 153,116	$ -	$ 64,744	$ 48,210	$ -	$ 300,385	$ 890,719
Other Taxes	-	-	-	-	-	-	-	13,349
Intergovernmental	-	9,351	-	1,685	-	-	11,036	489,694
Public Charges for Services	-	-	-	-	-	-	-	556,450
Interest Income	-	2,516	6,054	398	281	-	9,249	115,968
Miscellaneous Income	-	7,768	-	-	-	-	7,768	33,929
Total Revenues	34,315	172,751	6,054	66,827	48,491	-	328,438	2,100,109
EXPENDITURES								
Current:								
General Government	-	150	-	-	-	-	150	45,510
Public Safety	9,100	-	-	-	-	-	9,100	674,210
Public Works	21,433	-	-	-	-	-	21,433	21,433
Health and Human Services	36,821	-	-	-	-	-	36,821	178,432
Culture, Recreation, and Education	17,000	-	-	-	-	-	17,000	531,211
Conservation and Development	-	-	-	-	150	150	300	45,743
Capital Outlay	-	97,122	-	150	-	-	97,272	312,902
Total Expenditures	84,354	97,272	-	150	150	150	182,076	1,809,441
Excess (Deficiency) of Revenues Over Expenditures	(50,039)	75,479	6,054	66,677	48,341	(150)	146,362	290,668
OTHER FINANCING SOURCES (USES)								
Transfers Out	-	(73,848)	(68,250)	(52,912)	-	-	(195,010)	(195,010)
Total Other Financing Sources and Uses	-	(73,848)	(68,250)	(52,912)	-	-	(195,010)	(195,010)
Net Change in Fund Balances	(50,039)	1,631	(62,196)	13,765	48,341	(150)	(48,648)	95,658
Fund Balances (Deficit) - Beginning of year	63,909	221,651	429,586	70,076	(41,216)	(3,500)	740,506	2,435,197
Fund Balances (Deficit) - End of year	$ 13,870	$ 223,282	$ 367,390	$ 83,841	$ 7,125	$ (3,650)	$ 691,858	$ 2,530,855

CITY OF EVANSVILLE

FINANCIAL STATEMENT OVERVIEW

For the Year Ended December 31, 2025

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

CITY OF EVANSVILLE

2025 AUDIT OVERVIEW

<u>Content of Audit Report</u>

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

CITY OF EVANSVILLE

2025 AUDIT OVERVIEW

Required Audit Communications to the City Council

- Audit Matters Requiring Communication to the Governing Body
  - Standard communication that includes the list of audit adjustments proposed
- Management Letter Comments
  - Material Audit Adjustments
    - Debt reclassifications
    - Utility receivables
    - Taxes and special assessments
    - Accounts payable adjustments
    - Pension/OPEB entries
    - Capitalizing utility plant and corresponding depreciation
    - Properly recording cash activity
    - Ambulance billings
    - Expenditure allocations across funds
    - Other Comments
      - Internal Controls
      - Bank reconciliations
      - EMS and Utility Revenue
      - Accounts Payable reconciliations
      - Tax roll reconciliations

Key Financial Results

- General Fund had an increase in fund balance of $745K (page 58 shows budget to actual)
- Unassigned fund balance is $3,518,463 or 73% of 2025 General Fund expenditures
- Electric utility needs a rate increase and borrowing. Negative cash flow related to capital projects
- Total net income for Electric and Water was $1,351,099
- Sewer had positive net income of $177,859
- Cash outflows of money exceeded inflows by $263,560 for the electric and water – capital outlays are main reason
- Negative cash flow for Sewer of $$492,944. Capital projects spent from 2024 borrowing.

CITY OF EVANSVILLE
2025 Financial Statement Highlights

Summarized Income Statement

	2025 Budget	2025 Actual	Variance
REVENUES			
Property Taxes	$ 2,095,149	$ 2,095,149	$ -
Other Taxes	3,300	6,841	3,541
Inte Net change in fund balance	1,080,644	1,147,440	66,796
License and Permits	311,000	450,329	139,329
Fines, Forfeits and Penalties	78,000	74,563	(3,437)
Public Charges for Services	671,985	733,290	61,305
Interest Income	73,000	281,595	208,595
Miscellaneous Income	92,248	114,845	22,597
Total Revenues	4,405,326	4,904,052	498,726
EXPENDITURES			
General Government	592,897	579,795	13,102
Public Safety	2,227,282	2,015,253	212,029
Public Works	1,265,661	1,250,492	15,169
Health and Human Services	40,960	34,195	6,765
Culture, Recreation, and Education	536,977	558,016	(21,039)
Conservation and Development	180,349	162,771	17,578
Total Expenditures	4,844,126	4,600,522	243,604
OTHER FINANCING SOURCES (USES)			
Transfers In (including tax equivalent)	438,800	441,806	3,006
Total Other Financing Sources and Uses	438,800	441,806	3,006
Net Change in Fund Balance	$ -	$ 745,336	$ 745,336

Detail of General Fund Balance	2025	2024
Nonspendable	$ 125,704	$ 358,450
Restricted	101,404	97,027
Unassigned	3,518,463	2,544,758
	$ 3,745,571	$ 3,000,235
Unassigned general fund balance	$ 3,518,463	$ 2,544,758
General fund budgeted expenditures	4,844,126	4,448,360
	72.63%	57.21%

CITY OF EVANSVILLE
2025 Financial Statement Highlights

Summarized Fund Balances

	Fund	Unassigned Fund or Cash Balance 12/31/2025	2026 Budget	Percentage of 2026 budgeted expenditures	Policy	Meets or Exceeds Policy?
Effective 4/21/25						
	General	$ 3,518,463	$ 4,911,057	71.64%	35% to 40%	Yes
	Water & Light	$ -	$ 10,358,815	0.00%	8% to 12%	No
	Sewer	$ 1,165,704	$ 1,158,207	100.65%	8% to 12%	Yes
Effective 1/1/26						
	General	$ 3,518,463	$ 4,911,057	71.64%	35% to 50%	Yes
	Cemetary	$ 231,583	$ 191,290	121.06%	25% minimum	Yes
	EMS	$ 812,582	$ 1,155,711	70.31%	25% minimum	Yes
*	Library	$ 222,002	$ 488,885	45.41%	15% minimum	Yes
	Water & Light	$ -	$ 10,358,815	0.00%	10% to 25%	No
	Sewer	$ 1,165,704	$ 1,158,207	100.65%	10% to 25%	Yes

	Electric and Water	Sewer
Total expenditures budgeted water	$ 1,876,534	$ -
Total expenditures budgeted electric	14,172,281	-
Total expenditures budgeted sewer	-	2,305,291
less principal on debt	(805,000)	(573,084)
less capital	(4,885,000)	(574,000)
Budgeted operational expenditures	$ 10,358,815	$ 1,158,207

* Cash in Library excludes restricted einvestments

CITY OF EVANSVILLE
2025 Financial Statement Highlights

Utility Operations	2025	2024
Electric and Water		
Operating Revenues	$ 10,514,260	$ 9,517,573
Operation and Maintenance	(8,343,936)	(8,125,752)
Depreciation	(976,748)	(984,486)
Operating Income	1,193,576	407,335
Nonoperating Revenues (Expenses)	102,354	(36,208)
Capital Contributions	496,975	109,982
Tax Equivalent	(441,806)	(410,818)
Electric and Water Net Income (Loss)	$ 1,351,099	$ 70,291
Sewer		
Operating Revenues	$ 1,621,287	$ 1,496,735
Operation and Maintenance	(751,368)	(703,046)
Depreciation	(576,120)	(567,804)
Operating Income	293,799	225,885
Nonoperating Revenues (Expenses)	(142,040)	(184,549)
Capital Contributions	26,100	1,800
Wastewater Net Income (Loss)	$ 177,859	$ 43,136

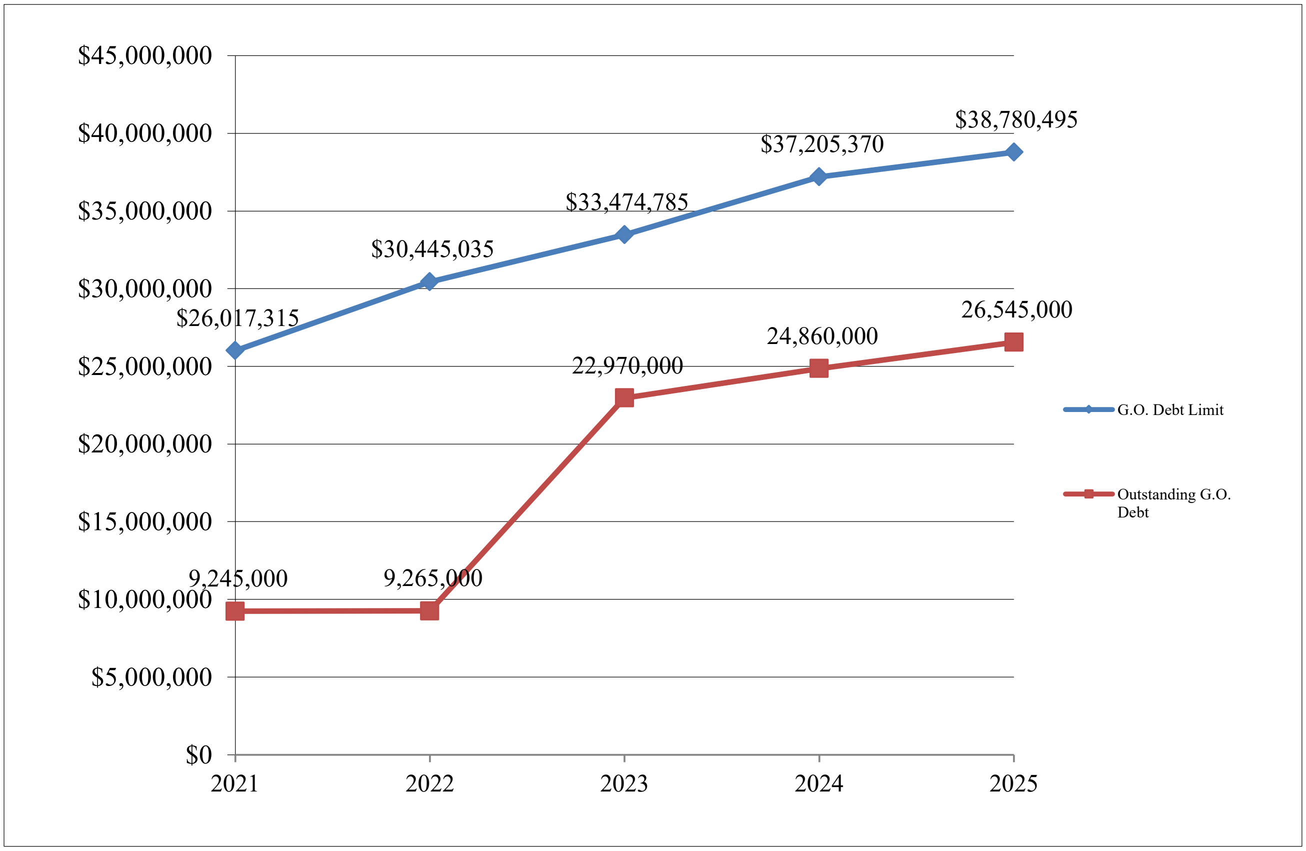
Notes:
Water and Electric utility operating income includes effect of tax equivalent paid to City.
Depreciation is a non-cash expense allocating fixed asset costs over the life of the assets.
Operating income does not include the effect of debt service.

CITY OF EVANSVILLE
2025 Financial Statement Highlights

Utility Cash Flow and Current Position	2025	2024
Electric and Water		
Net Cash Flows from Operating Activities	$ 2,028,083	$ 1,642,084
Cash Flows from Capital and Related Financing Activities	(2,400,449)	(2,731,702)
Cash Flows from Investing Activities	108,806	132,195
Net Cash Provided (Used)	$ (263,560)	$ (957,423)
Current Assets	$ 1,732,288	$ 1,622,294
Current Liabilities	(3,212,645)	(1,652,876)
Current Position	$ (1,480,357)	$ (30,582)
Sewer		
Net Cash Flows from Operating Activities	$ 1,067,159	$ 719,696
Cash flows from Capital and Related Financing Activities	(1,679,595)	306,658
Cash flows from Investing Activities	119,492	148,537
Net Cash Provided (Used)	$ (492,944)	$ 1,174,891
Current Assets	$ 1,388,600	$ 1,978,828
Current Liabilities	(1,056,151)	(824,150)
Current Position	$ 332,449	$ 1,154,678

CITY OF EVANSVILLE

G. O. Debt vs. Capacity
Actual 2021-2025



	2021	2022	2023	2024	2025
G.O. Debt Limit	$ 26,017,315	$ 30,445,035	$ 33,474,785	$ 37,205,370	$ 38,780,495
Outstanding G.O. Debt	9,245,000	9,265,000	22,970,000	24,860,000	26,545,000
Difference	$ 16,772,315	$ 21,180,035	$ 10,504,785	$ 12,345,370	$ 12,235,495
% Available	64.47%	69.57%	31.38%	33.18%	31.55%
Equalized Value	$ 520,346,300	$ 608,900,700	$ 669,495,700	$ 744,107,400	$ 775,609,900
Growth	$ 44,094,500	$ 88,554,400	$ 60,595,000	$ 74,611,700	$ 31,502,500
% Growth	9.26%	17.02%	9.95%	11.14%	4.23%

CITY OF EVANSVILLE
EVANSVILLE, WISCONSIN

REQUIRED AUDIT COMMUNICATIONS
TO THE CITY COUNCIL

Year Ended December 31, 2025

Johnson Block & Company, Inc.
Certified Public Accountants
9701 Brader Way, Suite 202
Middleton, Wisconsin 53562
(608) 274-2002

CITY OF EVANSVILLE
EVANSVILLE, WISCONSIN

Year Ended December 31, 2025

Index

**COMMUNICATION WITH THOSE CHARGED
WITH GOVERNANCE**

To the City Council
City of Evansville
Evansville, Wisconsin

We have audited the financial statements of the City of Evansville as of and for the year ended December 31, 2025, and have issued our report thereon dated DATE XX, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated November 17,2025, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the City of Evansville solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding material weaknesses and other matters noted during our audit in the attached letters to you dated DATE XX, 2026.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have previously communicated significant risks to you. No new significant risks have been identified.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Evansville is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, the City of Evansville changed accounting policies by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 102, Certain Risk Disclosures, the year ended December 31, 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

> Management's estimates of the depreciable lives of property and equipment are based on the expected use of the respective assets and management's experience with similar assets used by the City.
>
> Management's estimates of the OPEB and pension assets and liabilities and the related deferred outflows of resources are based on various factors. These estimates were computed by the pension plan administrator and the City's actuary.
>
> Management's estimates of remaining useful lives of leases and discount rates were based on various factors. The lease terms were based on remaining renewal options and discount rates were tied to the cost of borrowing.
>
> Management's estimates of the accrued lability for compensated absences are based on the probability that an employee eligible for such benefits will stay through retirement with the City. The factor is based on an employee's age and length of service with the City.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached schedule summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management and are attached in the appendix.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of Evansville's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated DATE XX, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City of Evansville, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City of Evansville's auditors.

This report is intended solely for the information and use of the City Council and management of the City of Evansville and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Johnson Block & Company, Inc.
DATE XX, 2026

COMMUNICATION OF MATERIAL WEAKNESSES

To the City Council
City of Evansville
Evansville, Wisconsin

In planning and performing our audit of the basic financial statements of the City of Evansville as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City of Evansville's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Evansville's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We consider the following deficiency in the City of Evansville's internal control to be a material weakness:

<u>2025-1 Material Audit Adjustments</u>

A consequence of the size, combined with the specific expertise of your accounting and financial reporting department, is that management has elected to rely on the knowledge of its auditors to prepare its annual financial statements and related disclosures. Your City, like many others, has made the determination that because of the ever changing and numerous reporting requirements associated with preparing financial statements that are in conformity with accounting principles generally accepted in the United States of America, it is more cost advantageous to rely on the expertise of its outside auditors to assist in the preparation of its financial statements.

However, since the financial statements are the responsibility of the City's management, the control over the financial statements being prepared in conformity with accounting principles generally accepted in the United States of America, lies with management. Currently, the City financial statements require material audit adjustments and are drafted by the City auditor based on information generated by the City. This results in a more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the City's internal control.

The entries requiring adjustment were made. We recommend that the City provide these adjustments prior to fieldwork. We are able to assist the City. The material adjustments included the following:

- Debt reclassifications
- Utility receivables
- Taxes and special assessments
- Accounts payable adjustments
- Pension/OPEB entries
- Capitalizing utility plant and corresponding depreciation
- Properly recording cash activity
- Ambulance billings
- Expenditure allocations across funds

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Johnson Block & Company, Inc.
DATE XX, 2026

MANAGEMENT LETTER

To the City Council
City of Evansville
Evansville, Wisconsin

In planning and performing our audit of the financial statements of the City of Evansville for the year ended December 31, 2025, we considered the City's internal control in order to determine our auditing procedures for the purpose of expressing opinions on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of other matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated DATE XX, 2026, on the financial statements of the City of Evansville.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the City's personnel during the course of our work. In particular, we would like to note the considerable assistance and cooperation provided by the City staff.

We shall be pleased to discuss any of the matters referred to in this letter. Should you desire assistance in implementing any of the following suggestions, we would welcome the opportunity of assisting you in these matters.

Johnson Block & Company, Inc.
DATE XX, 2026

CITY OF EVANSVILLE
EVANSVILLE, WISCONSIN
Year Ended December 31, 2025

ADJUSTING JOURNAL ENTRIES

We are frequently requested by our clients to discuss the overall condition of their accounting records and what our role is as your audit firm. We believe that these matters should be discussed at each audit. The following section describes your accounting process in general terms and the ways in which we work with your staff.

The City processes accounting transactions based on the type of transaction involved. Money coming in is processed using a cash receipt system. The payment of bills is done through an accounts payable system. Employees' salaries are paid using a payroll system. These three systems are responsible for recording and summarizing the vast majority of your financial transactions.

Beyond the three systems described in the preceding paragraph, another system is used to make corrections and to record non-cash transactions. This system involves preparing general journal entries. Journal entries provide the ability to make changes to the financial data entered in the other systems. As your auditor, our role is to substantiate year-end financial balances and information presented by your accounting personnel, and compare it to supporting information and outside confirmations. When information in your records does not agree with audit evidence, an adjusting entry is necessary to correct your records. Sometimes these entries are identified by your staff as they get ready for the audit. Other adjustments are prepared by us as we discover that your general ledger balances need to be changed to reflect the correct balances. Please see the attached journal entries in the appendix.

The proposed entries were accepted by the City's management. All of these changes are reflected properly in your audited financial statements. A copy of the adjusting entries has been provided to your staff and they have been posted to your 2025 general ledger.

We are communicating this information to you to give you a better understanding of what we do and how the year end process works. Our job as auditors is to bring in an outside perspective and provide a level of comfort that your financial reporting system is materially correct and accurately reflects the financial activity for the year. However, in many cases, our services go beyond auditing. Our experience and training can provide a very cost-effective means of providing the year end accounting assistance that you need.

We hope that by providing this information on what we do, you will have a better understanding of our role, and the various ways that we work with your staff.

PASSED JOURNAL ENTRIES

Passed journal entries may occur due to transaction timing, industry practices, or lack of overall significance. A copy of the potential (passed) journal entries identified in our audit has been provided to your staff and were not posted to the general ledger or reflected in the financial statements.

ADDITIONAL COMMENTS

PRIOR YEAR COMMENTS

Internal Accounting Controls

See current year comment.

Bank Reconciliations

See current year comment.

Utility Plant Accounting

See current year comment.

Reconciliation of EMS and Utility Revenues

See current year comment.

Unspent ARPA Funds

A portion of the City's allocation of American Rescue Plan Act (ARPA) funds remained unspent as of the federal expenditure deadline of December 31, 2024. According to U.S. Department of the Treasury guidelines, all ARPA funds must be obligated by December 31, 2024, and fully expended by December 31, 2026. However, unobligated funds as of the obligation deadline are subject to recapture and return to the federal government.

We recommend that the City review its ARPA fund obligations and expenditures to ensure compliance with federal deadlines and documentation requirements. If any funds remain unspent and unobligated, the City should coordinate with the appropriate federal or state oversight agencies to determine the necessary steps for returning the funds or seeking allowable extensions, if applicable. Additionally, we encourage the City to strengthen its grant management processes to ensure timely utilization of federal funds in future programs.

CURRENT YEAR COMMENTS

Internal Accounting Controls

The City operates its accounting and reporting functions with a small number of people, which precludes a complete segregation of duties. This condition is not unusual in small municipalities. The City has implemented a number of compensating controls and established certain policies and procedures. In addition, most of the documented workflow is identified in the accounting system online manual.

It is important for management to be aware of this condition and realize that the concentration of duties and responsibilities in one or two individuals decreases internal control. Under these conditions, the most effective controls rest in management's knowledge and monitoring of matters relating to the City's financial affairs.

Bank Reconciliations

Activity is not recorded throughout the year for several of the City's cash accounts. All cash accounts should be recorded and reconciled on a monthly basis to ensure accurate financial reporting and timely detection of errors or irregularities. Audit adjustments were needed to reflect the activity of accounts that were not maintained throughout the year. We recommend that the City implement procedures to ensure that all cash accounts are recorded and reconciled on a monthly basis.

Utility Plant Accounting

The City does not routinely adjust or update its utility plant asset and inventory records to reflect additions, retirements, or changes in asset values. Failure to update utility capital assets may result in misstated asset balances, depreciation expense, and net position in the City's financial statements. This could also impact long-term planning, rate setting, and asset management decisions.

We recommend that the City implement procedures to ensure that all utility capital asset transactions, including acquisitions, disposals, and improvements, are recorded in a timely and accurate manner as part of the annual account reconciliation process. As part of this process, we recommend that the City communicate with its software vendor and obtain and utilize fixed asset and continuing property records software. The utility work orders need to be monitored and updated monthly to ensure proper accounting. This includes customer advances for construction.

Reconciliation of EMS and Utility Revenues

The City does not perform regular reconciliations of Emergency Medical Services (EMS) revenues, receivables, and write-offs. Additionally, utility revenues and receivables are also not reconciled on a routine basis. These reconciliations are critical internal controls that ensure the accuracy and completeness of financial reporting and help detect errors or irregularities in a timely manner.

The absence of these reconciliations increases the risk of misstated revenue and receivable balances, unrecorded write-offs, and potential loss of revenue due to billing or collection issues. It also limits the City's ability to monitor collection performance and make informed financial decisions.

We recommend that the City implement formal procedures to reconcile EMS and utility revenues, receivables, and write-offs on a monthly basis. These reconciliations should compare billing system data to the general ledger and include documentation of any adjustments made.

Accounts Payable Reconciliation

The City does not perform regular reconciliations of its accounts payable balances. The absence of a reconciliation process increases the risk of misstated liabilities, undetected errors, or potential duplicate payments.

We recommend that the City implement a formal process to reconcile accounts payable balances on a monthly basis. This process should include comparing the detailed vendor records to the general ledger, investigating and resolving discrepancies, and documenting the reconciliation.

Tax Roll and Special Assessment Accounting

The City did not clear out the 2024-2025 tax roll and did not record the 2025-2026 tax roll receivables. This included the City's portion of the tax roll and special assessments and charges, as well as the portion of taxes related to the overlying taxing jurisdictions.

We recommend that the city implement a formal process to account for this. The current year tax roll is settled in full by the County every August and the entire tax roll related to the current year's taxes and special assessments can be reconciled and accounted for then. The Subsequent year's tax roll is established each December and the accounting entries to record this should be made in that month from data on the Statement of Taxes.

CONCLUDING REMARKS

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of the City of Evansville and our comments are intended to draw to your attention issues which need to be addressed by the City to meet its goals and responsibilities.

The comments and suggestions in this communication are not intended to reflect in any way on the integrity or ability of the personnel of the City. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The City's staff is deeply committed to maintaining the financial reporting system so that informed decisions can be made. They were receptive to our comments and suggestions.

We will review the status of these comments during each audit engagement.

If you have any questions or comments regarding this communication or the financial statements, do not hesitate to contact us.

Appendix

City of Evansville Staff Report

Date Prepared: 7/30/2026

For Finance and Labor Committee

TO: Committee Members

PREPARED BY: Ryon Riggan

SUBJECT: 2nd Quarter Treasurer's Report

Synopsis: Total Revenues and Expenditures for the first 6 months of 2026 is attached. A detail on some key accounts with brief descriptions is highlighted in this report.

General Government Fund:
100-48110-510 : INT ON TEMP INVESTMENTS - **$195,182 Actual vs. $110,000 Budget**

- Most of the Cities cash on hand sits in a high yield savings account that earns 3.7% annually. This difference between the budget largely stems from having more cash on hand.

100-51110-210 : FINANCE PROFESSIONAL SERVICES - **$7,658 Actual vs. $2,475 Budget**

- This difference is due to a one-time fee for placement services from Rober Half for the Treasurer position.

100-52240-210 : BLDG INSP – PROFESIONAL SERVICES - **$20,551 Actual vs. $1,500 Budget**

- This account will continuously become over budget as the total Building Inspector Budget has funds allocated to hiring an in-house Building Inspector.

General Comments: The total General Government fund has expended about 42% of its budget throughout half of the year so far.

Capital Projects Fund:
There are a few accounts in the Capital Projects Fund that are over budget for this year already and it is due to Hail Damage last year. We received the proceeds for these claims in 2025 and now majority of the work is being completed this year. This timing difference between the money coming in and work being completed is making the 2026 budget for this fund look the way it does.

WWTP/Sanitary Sewer Fund:
600-53500-350 – WWTP PLANT MAINT & REPAIR - **$55,303 Actual vs. $19,800 Budget**

- This overage is caused by an invoice related to the hail damage claim

CITY OF EVANSVILLE

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TAXES					
100-41110-000	GENERAL PROPERTY TAXES	0	0	1,991,456	(1,991,456)	0
100-41310-000	PYMT IN LIEU TAXES-MUN UTILITY	0	0	415,000	(415,000)	0
100-41320-000	PYMT IN LIEU TAXES-HOUSING AUT	3,300	3,300	3,300	0	100
100-41800-000	INTEREST ON TAXES PP & RE	32	32	0	32	0
	TOTAL TAXES	3,332	3,332	2,409,756	(2,406,424)	0
	INTERGOVERNMENTAL REVENUE					
100-43400-530	STATE AID GEN TRANSPORTATION	207,232	207,232	414,708	(207,476)	50
100-43410-000	SHARED REVENUE FROM STATE	0	0	601,157	(601,157)	0
100-43411-000	SHARED REVENUE-STATE ADJ.EMS	0	0	7,500	(7,500)	0
100-43420-000	OTHER STATE AID	28,391	28,391	26,836	1,555	106
100-43420-520	FIRE INS FROM STATE 2%	32,339	32,339	26,500	5,839	122
100-43430-000	STATE AID EXEMPT COMPUTERS	0	0	5,460	(5,460)	0
100-43530-530	STATE AID - CONNECTING STREET	23,019	23,019	46,038	(23,019)	50
100-43545-530	RECYCLING REVENUE FROM STATE	17,236	17,236	17,100	136	101
	TOTAL INTERGOVERNMENTAL REVENUE	308,215	308,215	1,145,299	(837,084)	27
	LICENSES & PERMITS					
100-44110-510	LIQUOR & MALT BEVERAGE LIC	9,600	9,600	10,500	(900)	91
100-44111-510	OPERATORS/PROV LICENSE	2,635	2,635	3,500	(865)	75
100-44112-510	CIGARETTE LICENSE	900	900	800	100	113
100-44114-510	TELEVISION FRANCHISE	17,081	17,081	40,000	(22,919)	43
100-44115-510	WEIGHTS AND MEASURES	0	0	1,600	(1,600)	0
100-44120-510	ANIMAL PERMIT/LICENSE	2,137	2,137	3,100	(963)	69
100-44121-510	BICYCLE LICENSE	75	75	0	75	0
100-44122-510	MISC LICENSES (SUNDRY)	10,530	10,530	9,000	1,530	117
100-44123-510	VEHICLE REGISTRATION FEE PD	13,518	13,518	6,000	7,518	225
100-44123-511	LOCAL VEHICLE REG FEE DOT	101,635	101,635	200,000	(98,365)	51
100-44300-520	BUILDING PERMITS	20,191	20,191	60,000	(39,809)	34
100-44300-530	ST OPEN/C&G/DRWY/TERACE/SHELTR	7,868	7,868	7,500	368	105
100-44400-560	ZONING PERMITS & FEES	8,486	8,486	7,500	986	113
	TOTAL LICENSES & PERMITS	194,655	194,655	349,500	(154,845)	56
	FINES & FORFEITURES					
100-45110-520	COURT PENALTIES & COSTS	43,285	43,285	70,000	(26,715)	62
100-45130-520	PARKING VIOLATIONS	4,700	4,700	12,000	(7,300)	39
	TOTAL FINES & FORFEITURES	47,985	47,985	82,000	(34,015)	59

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	PUBLIC CHARGES FOR SERVICE					
100-46110-510	RECORD SEARCH/COPY REVENUE	3,350	3,350	7,000	(3,650)	48
100-46111-510	LICENSE PUBLICATION FEES	1,500	1,500	500	1,000	300
100-46123-510	VEHICLE REGIST AGENT FEE	2,922	2,922	4,500	(1,578)	65
100-46210-520	RECORDS REQUESTS /MISC REVENUE	984	984	1,500	(516)	66
100-46330-520	PARKING FEES	458	458	250	208	183
100-46420-530	REF/RECYC SPEC CHARGE REVENUE	0	0	420,000	(420,000)	0
100-46722-550	PARK SHELTER RENTAL REVENUE	3,710	3,710	3,000	710	124
100-46723-550	TAXABLE CONCESSION REV	7,108	7,108	52,000	(44,892)	14
100-46750-550	AQUATIC CENTER REVENUE	2,795	2,795	7,000	(4,205)	40
100-46751-550	TAXABLE AQUATIC CENTER REVENUE	28,967	28,967	191,000	(162,033)	15
100-46753-550	BASEBALL REVENUE-YOUTH	3,875	3,875	7,000	(3,125)	55
100-46757-550	ATHLETIC FIELD RENTAL-NONYOUTH	25	25	0	25	0
100-46810-560	TREE REFORESTATION REVENUE	540	540	900	(360)	60
	TOTAL PUBLIC CHARGES FOR SERVICE	56,233	56,233	694,650	(638,417)	8
	MISCELLANEOUS REVENUE					
100-48110-510	INT ON TEMP INVESTMENTS	195,182	195,182	110,000	85,182	177
100-48200-510	RENT OF CITY PROPERTY	1,178	1,178	75,500	(74,323)	2
100-48200-512	INSUR DIVIDEND/AUDIT ADJ-POLIC	0	0	1,600	(1,600)	0
100-48201-512	INSUR DIVIDEND/AUDIT ADJ-PT PO	0	0	150	(150)	0
100-48210-510	SALE OF CITY PROPERTY	9,824	9,824	57,165	(47,341)	17
100-48300-512	INSUR DIVIDEND/AUDIT ADJ-DPW	0	0	560	(560)	0
100-48310-512	INSUR DIVIDEND/AUDIT ADJ-RECYC	0	0	215	(215)	0
100-48320-512	INSUR DIVIDEND/AUDIT ADJ-PARK	0	0	165	(165)	0
100-48500-000	DONATIONS	100	100	0	100	0
100-48501-000	POLICE DEPT DONATIONS	1,500	1,500	0	1,500	0
100-48502-000	POOL/PARK DONATIONS	55,000	55,000	0	55,000	0
100-48720-512	INSUR DIVIDEND/AUDIT ADJ-PARK	0	0	230	(230)	0
100-48730-512	INSUR DIVIDEND/AUDIT ADJ-POOL	0	0	160	(160)	0
100-48900-530	PUBLIC WORKS REVENUE	417	417	3,000	(2,583)	14
100-48900-550	MISC REVENUE (GF)	1,209	1,209	2,000	(791)	60
	TOTAL MISCELLANEOUS REVENUE	264,409	264,409	250,745	13,664	105
	OTHER FINANCING SOURCES					
100-49950-410	TID TRANSFERS	0	0	19,050	(19,050)	0
	TOTAL OTHER FINANCING SOURCES	0	0	19,050	(19,050)	0
	TOTAL FUND REVENUE	874,828	874,828	4,951,000	(4,076,172)	18

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	COUNCIL					
100-51010-110	COUNCIL SALARY	7,245	7,245	24,570	17,325	29
100-51010-150	COUNCIL FICA	554	554	1,880	1,326	29
100-51010-300	COUNCIL EXPENSES & SUPPLIES	3,725	3,725	5,000	1,275	75
100-51010-330	COUNCIL & COMM PROF DEV	936	936	5,000	4,064	19
	TOTAL COUNCIL	12,461	12,461	36,450	23,989	34
	MAYOR					
100-51020-110	MAYOR SALARY & BENEFITS	2,079	2,079	4,914	2,835	42
100-51020-150	MAYOR FICA	159	159	376	217	42
100-51020-300	MAYOR EXPENSES	502	502	1,500	998	34
	TOTAL MAYOR	2,741	2,741	6,790	4,049	40
	MUNICIPAL COURT					
100-51030-110	MUNI COURT SALARY	16,368	16,368	32,945	16,577	50
100-51030-134	MUNI COURT INCOME CONTINUATION	0	0	55	55	0
100-51030-136	MUNICIPAL COURT LIFE INS	78	78	101	23	77
100-51030-138	MUNICIPAL COURT RETIREMENT	470	470	953	483	49
100-51030-150	MUNICIPAL COURT FICA	1,252	1,252	2,520	1,268	50
100-51030-251	COURT IT MAINT & REPAIR	5,795	5,795	5,000	(795)	116
100-51030-252	COURT- IT EQUIP	0	0	495	495	0
100-51030-281	MUNI COURT FINES/ASSESS	3,066	3,066	20,000	16,934	15
100-51030-300	MUNICIPAL COURT EXPENSES	2,517	2,517	3,500	983	72
100-51030-305	MUNICIPAL JUDICIAL SUBSTITUTE	0	0	297	297	0
100-51030-511	MUNI COURT VEHICLE INSURANCE	46	46	343	297	13
100-51030-512	MUNI COURT WORKERS COMP INS	160	160	66	(94)	242
	TOTAL MUNICIPAL COURT	29,753	29,753	66,275	36,522	45
	LEGAL SERVICES					
100-51040-210	LEGAL SERVICES	13,343	13,343	26,500	13,157	50
100-51040-215	LEGAL SERVICES MUNI COURT	10,079	10,079	0	(10,079)	0
	TOTAL LEGAL SERVICES	23,421	23,421	26,500	3,079	88
	CITY ADMINISTRATOR					
100-51050-300	CITY ADMIN EXPENSES	0	0	150	150	0
	TOTAL CITY ADMINISTRATOR	0	0	150	150	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	ACCOUNTING/AUDITING					
100-51090-210	ACCOUNTING/AUDITING	27,700	27,700	39,000	11,300	71
	TOTAL ACCOUNTING/AUDITING	27,700	27,700	39,000	11,300	71
	ASSESSOR					
100-51100-210	ASSESSOR SERVICES	11,170	11,170	25,171	14,001	44
100-51100-310	ASSESSOR SUPPLIES	179	179	157	(22)	114
	TOTAL ASSESSOR	11,349	11,349	25,328	13,979	45
	FINANCE					
100-51110-110	FINANCE SALARY	61,651	61,651	146,355	84,704	42
100-51110-132	FINANCE DENTAL INSURANCE	1,170	1,170	3,010	1,840	39
100-51110-133	FINANCE HEALTH INSURANCE	20,400	20,400	51,165	30,765	40
100-51110-134	FINANCE INCOME CONTINUATION	0	0	610	610	0
100-51110-136	FINANCE LIFE INSURANCE	82	82	248	166	33
100-51110-138	FINANCE RETIREMENT	4,434	4,434	10,877	6,443	41
100-51110-150	FINANCE FICA	4,688	4,688	11,196	6,508	42
100-51110-180	RECOGNITION PROGRAM	0	0	605	605	0
100-51110-210	FINANCE PROFESSIONAL SERVICES	7,658	7,658	2,475	(5,183)	309
100-51110-250	FINANCE OFFICE EQUIP CONTRACTS	0	0	1,485	1,485	0
100-51110-251	FINANCE - IT MAINT & REPAIR	221	221	5,445	5,225	4
100-51110-252	FINANCE- IT EQUIP	0	0	2,970	2,970	0
100-51110-280	FINANCE CO TAX COLLECTION	1,833	1,833	2,079	247	88
100-51110-290	FINANCE PUBLISHING CONTRACT	1,651	1,651	7,000	5,349	24
100-51110-300	FINANCE ADMIN EXPENSE	7,142	7,142	1,000	(6,142)	714
100-51110-301	CONTINGENCY	0	0	8,000	8,000	0
100-51110-310	FINANCE OFFICE SUPPLIES & EXP	8,210	8,210	13,000	4,790	63
100-51110-330	FINANCE PROFESSIONAL DEV	6,243	6,243	13,000	6,757	48
100-51110-361	FINANCE COMMUNICATIONS	3,732	3,732	7,500	3,769	50
100-51110-370	FINANCE ELECTION EXPENSES	2,086	2,086	5,750	3,664	36
100-51110-512	FINANCE WORK COMP INS	268	268	750	482	36
	TOTAL FINANCE	131,467	131,467	294,520	163,053	45
	MUNICIPAL BUILDING					
100-51120-355	MUNICIPAL BUILDINGS	39,931	39,931	49,000	9,069	81
	TOTAL MUNICIPAL BUILDING	39,931	39,931	49,000	9,069	81

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	OTHER GENERAL GOVERNMENT					
100-51140-150	CITIZEN COMMITTEE- FICA	0	0	300	300	0
100-51140-160	CITIZEN COMMITTEE STIPENDS	0	0	4,000	4,000	0
100-51140-210	COMMUNITY WEB PAGE	525	525	4,500	3,975	12
100-51140-220	MANUFACTURING ASSESSMENT FEE	0	0	1,000	1,000	0
100-51140-251	SOFTWARE MAINT AGREEMENT	2,056	2,056	13,000	10,944	16
100-51140-285	DOG & CAT EXPENSE	2,613	2,613	4,703	2,090	56
100-51140-392	GEN PUBLIC RELATIONS & ADVOCAC	0	0	750	750	0
100-51140-505	WEIGHTS AND MEASURES	2,250	2,250	1,600	(650)	141
100-51140-510	PROPERTY INSURANCE	0	0	5,291	5,291	0
100-51140-511	VEHICLE INSURANCE	453	453	3,281	2,828	14
	TOTAL OTHER GENERAL GOVERNMENT	7,897	7,897	38,425	30,528	21

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	POLICE DEPARTMENT					
100-52200-110	POLICE SALARY	478,020	478,020	971,458	493,438	49
100-52200-131	POLICE CLOTHING ALLOW	0	0	11,000	11,000	0
100-52200-132	POLICE DENTAL INS	6,384	6,384	16,901	10,517	38
100-52200-133	POLICE HEALTH INS	124,552	124,552	341,008	216,456	37
100-52200-134	POLICE INCOME CONT	0	0	4,265	4,265	0
100-52200-136	POLICE LIFE INS	688	688	1,474	786	47
100-52200-138	POLICE RETIREMENT	67,721	67,721	147,425	79,704	46
100-52200-150	POLICE FICA	36,496	36,496	74,317	37,821	49
100-52200-180	RECOGNITION PROGRAM POLICE	0	0	770	770	0
100-52200-205	INVESTIGATIVE EXPENSES	69	69	990	921	7
100-52200-210	PROFESSIONAL SERVICES	4,146	4,146	8,910	4,764	47
100-52200-251	POLICE - IT MAINT & REPAIR	0	0	10,395	10,395	0
100-52200-252	POLICE- IT EQUIP	0	0	3,960	3,960	0
100-52200-260	ACCREDITATION	889	889	5,000	4,111	18
100-52200-290	POLICE 911 SERVICE	1,991	1,991	2,178	187	91
100-52200-310	POLICE OFFICE SUPPLIES	2,789	2,789	10,890	8,101	26
100-52200-330	POLICE PROFESSIONAL DEV	4,978	4,978	8,415	3,437	59
100-52200-331	POLICE AMMUNITION	0	0	2,970	2,970	0
100-52200-340	POLICE EQUIPMENT	1,331	1,331	7,029	5,698	19
100-52200-342	POLICE COMMISSION	0	0	248	248	0
100-52200-343	POLICE VEHICLE FUEL	7,230	7,230	15,345	8,115	47
100-52200-350	POLICE EQUIP MAINTENANCE	3,276	3,276	7,920	4,644	41
100-52200-355	POLICE BLDG MAINT	8,567	8,567	5,445	(3,122)	157
100-52200-360	POLICE BLDG UTILITIES EXPENSE	5,570	5,570	12,870	7,300	43
100-52200-361	POLICE COMMUNICATIONS	9,865	9,865	8,712	(1,153)	113
100-52200-380	POLICE BODY ARMOR	1,337	1,337	1,980	643	68
100-52200-390	POLICE MISCELLANIOUS	0	0	396	396	0
100-52200-392	POLICE PUBLIC RELATIONS	150	150	1,100	950	14
100-52200-510	POLICE PROPERTY INSURANCE	0	0	3,638	3,638	0
100-52200-511	POLICE VEHICLE INSURANCE	786	786	4,069	3,283	19
100-52200-512	POLICE WORKERS COMP INSURANCE	7,316	7,316	27,934	20,618	26
	TOTAL POLICE DEPARTMENT	774,153	774,153	1,719,012	944,859	45
	FIRE DISTRICT					
100-52210-209	FIRE DISTRICT CONTRIB-INTERGOV	32,339	32,339	32,588	249	99
100-52210-210	FIRE DISTRICT CONTRIBUTION	110,475	110,475	315,643	205,168	35
	TOTAL FIRE DISTRICT	142,814	142,814	348,231	205,417	41

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	PT - POLICE DEPARTMENT					
100-52230-110	PT - POLICE SALARY	17,221	17,221	42,745	25,524	40
100-52230-132	PT - POLICE DENTAL INS	88	88	264	176	33
100-52230-133	PT - POLICE HEALTH INS	2,480	2,480	6,560	4,080	38
100-52230-134	PT - POLICE INCOME CONTINUATIO	0	0	109	109	0
100-52230-136	PT - POLICE LIFE INS	6	6	81	75	7
100-52230-138	PT - POLICE RETIREMENT	697	697	4,996	4,299	14
100-52230-150	PT - POLICE FICA	1,317	1,317	3,270	1,953	40
100-52230-512	PT - POLICE WORK COMP INS	379	379	923	544	41
	TOTAL PT - POLICE DEPARTMENT	22,188	22,188	58,948	36,760	38
	BUILDING INSPECTOR					
100-52240-110	BLDG INSPECTOR SALARY	0	0	76,011	76,011	0
100-52240-132	BLDG INSP DENTAL INS	0	0	423	423	0
100-52240-133	BLDG INSP HEALTH INS	0	0	25,874	25,874	0
100-52240-134	BLDG INSP INCOME CONT	0	0	327	327	0
100-52240-136	BLDG INSP LIFE INS	0	0	559	559	0
100-52240-138	BLDG INSP RETIREMENT	0	0	5,677	5,677	0
100-52240-150	BLDG INSP FICA	0	0	5,815	5,815	0
100-52240-210	BLDG INSP - PROFESSIONAL SERVI	20,551	20,551	1,500	(19,051)	1,370
100-52240-251	BLDG INSP - IT MAINT & REPAIR	0	0	1,000	1,000	0
100-52240-252	BLDG INSP- IT EQUIP	0	0	3,500	3,500	0
100-52240-300	BLDG INSP - MISC EXP	99	99	1,500	1,401	7
100-52240-330	BLDG INSP PROFESSIONAL DEVL	0	0	2,000	2,000	0
100-52240-361	BLDG INSP - COMMUNICATIONS	496	496	1,500	1,004	33
100-52240-512	BLDG INSP WORK COMP INS	919	919	3,040	2,121	30
	TOTAL BUILDING INSPECTOR	22,065	22,065	128,726	106,661	17

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	PUBLIC WORKS					
100-53300-110	PW SALARY	97,630	97,630	238,413	140,783	41
100-53300-130	PW SAFETY AND PPE	2,233	2,233	2,900	667	77
100-53300-131	PW CLOTHING ALLOWANCE	0	0	1,500	1,500	0
100-53300-132	PW DENTAL INS	2,280	2,280	4,789	2,509	48
100-53300-133	PW HEALTH INS	36,876	36,876	91,548	54,672	40
100-53300-134	PW INCOME CONT	0	0	988	988	0
100-53300-136	PW LIFE INS	131	131	267	136	49
100-53300-138	PW RETIREMENT	6,932	6,932	17,120	10,188	40
100-53300-150	PW FICA	7,476	7,476	18,239	10,763	41
100-53300-180	RECOGNITION PROGRAM PUBLIC WOR	231	231	330	99	70
100-53300-210	PROFESSIONAL SERVICES	0	0	1,100	1,100	0
100-53300-251	PW - IT MAINT & REPAIR	328	328	500	172	66
100-53300-252	PW - IT EQUIP	0	0	1,000	1,000	0
100-53300-280	PW DRUG & ALCOHOL TESTING	50	50	450	400	11
100-53300-300	PW STREET MAINT& REPAIRS	11,596	11,596	45,000	33,404	26
100-53300-301	STREET TREE REMOVAL	126	126	9,000	8,874	1
100-53300-302	DE-ICING MATERIALS	244	244	35,000	34,756	1
100-53300-303	DMV REGISTRATION USEAGE	49,600	49,600	200,000	150,400	25
100-53300-310	PW OFFICE SUPPLIES & EXP	797	797	2,500	1,703	32
100-53300-330	PW PROFESSIONAL DEVL	5,789	5,789	9,000	3,211	64
100-53300-340	PW - TOOLS & EQUIP	167	167	2,000	1,833	8
100-53300-343	PW VEHICLE FUEL	8,979	8,979	24,000	15,021	37
100-53300-355	PW BLDG MAINT & SUPPLIES	5,479	5,479	6,500	1,021	84
100-53300-360	PW BLDG UTILITIES EXP-HEAT, W	11,494	11,494	16,300	4,806	71
100-53300-361	PW COMMUNICATIONS	1,919	1,919	5,000	3,081	38
100-53300-390	PW MISC EXP/ 213 HIGHWAY PRP	175	175	900	725	19
100-53300-510	PW PROPERTY INSURANCE	0	0	7,875	7,875	0
100-53300-511	PW VEHICLE INSURANCE	1,959	1,959	9,625	7,666	20
100-53300-512	PW WORKERS COMP INSURANCE	2,408	2,408	8,871	6,463	27
100-53300-891	PW MAPPING	0	0	250	250	0
	TOTAL PUBLIC WORKS	254,899	254,899	760,965	506,066	34
	RECYCLING & DISPOSAL					
100-53310-110	RECYCLING SALARY	41,271	41,271	85,235	43,964	48
100-53310-132	RECYCLING DENTAL INS	863	863	1,453	590	59
100-53310-133	RECYCLING HEALTH INS	17,072	17,072	28,138	11,066	61
100-53310-134	RECYCLING INCOME CONT	0	0	267	267	0
100-53310-136	RECYCLING LIFE INS	52	52	75	23	69
100-53310-138	RECYCLING RETIREMENT	2,854	2,854	4,632	1,778	62
100-53310-150	RECYCLING FICA	3,159	3,159	6,520	3,361	48
100-53310-290	RECYCLING & REFUSE COLLECTION	134,102	134,102	310,000	175,898	43
100-53310-300	RECYCLING EXPENSE	488	488	250	(238)	195
100-53310-512	RECYCLING WORK COMP INS	844	844	2,745	1,901	31
	TOTAL RECYCLING & DISPOSAL	200,704	200,704	439,315	238,611	46

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	FLEET MAINTENANCE					
100-53420-300	PW FLEET MAINTENANCE	30,310	30,310	30,000	(310)	101
	TOTAL FLEET MAINTENANCE	30,310	30,310	30,000	(310)	101
	STREET LIGHTING					
100-53470-300	PW STREET LIGHTING EXP	40,707	40,707	70,018	29,311	58
	TOTAL STREET LIGHTING	40,707	40,707	70,018	29,311	58
	HEALTH & HUMAN SERVICES					
100-54600-720	AWARE AGENCY	2,800	2,800	12,200	9,400	23
100-54600-721	CREEKSIDE MEMBERSHIP	0	0	150	150	0
100-54600-722	BASE PROGRAM	0	0	1,000	1,000	0
	TOTAL HEALTH & HUMAN SERVICES	2,800	2,800	13,350	10,550	21
	SENIOR CITIZENS PROGRAM					
100-54620-210	SENIOR CITIZENS PROGRAM	2,250	2,250	4,500	2,250	50
100-54620-212	SENIOR TRANS & SERVICES	11,555	11,555	23,110	11,555	50
	TOTAL SENIOR CITIZENS PROGRAM	13,805	13,805	27,610	13,805	50

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	PARK MAINTENANCE					
100-55720-110	PARK MAINT SALARY	50,767	50,767	92,621	41,854	55
100-55720-131	PARK MAINT CLOTHING ALLOW	0	0	300	300	0
100-55720-132	PARK MAINT DENTAL INS	1,474	1,474	2,010	536	73
100-55720-133	PARK MAINT HEALTH INS	22,045	22,045	32,343	10,298	68
100-55720-134	PARK MAINT INCOME CONT	0	0	279	279	0
100-55720-136	PARK MAINT LIFE INS	273	273	450	177	61
100-55720-138	PARK MAINT RETIREMENT	3,342	3,342	4,839	1,497	69
100-55720-150	PARK MAINT FICA	3,884	3,884	7,085	3,201	55
100-55720-180	RECOGNICTION PROGRAM PARKS	0	0	55	55	0
100-55720-300	PARK MAINT EXPENSES	20,554	20,554	22,500	1,946	91
100-55720-320	LAKE LEOTA FISH STOCKING	0	0	5,000	5,000	0
100-55720-330	PARKS PROFESSIONAL DEVL	0	0	495	495	0
100-55720-343	PARKS FUEL	869	869	3,168	2,299	27
100-55720-351	PARKS - IT MAINT AND REPARE	0	0	297	297	0
100-55720-352	PARKS - IT EQUIP	0	0	2,500	2,500	0
100-55720-360	PARK UTILITIES EXPENSE	7,508	7,508	44,500	36,992	17
100-55720-361	PARKS COMMUNICATION EXPENSE	217	217	644	427	34
100-55720-362	BALLFIELD LIGHTING EXP	1,779	1,779	2,970	1,191	60
100-55720-510	PARK PROPERTY INSURANCE	0	0	5,625	5,625	0
100-55720-511	PARK VEHICLE INSURANCE	104	104	781	677	13
100-55720-512	PARK WORKERS COMP INSURANCE	1,052	1,052	3,561	2,509	30
100-55720-720	CITY CELEBRATION/EVENTS	122	122	1,500	1,378	8
	TOTAL PARK MAINTENANCE	113,988	113,988	233,523	119,535	49
	SWIMMING POOL					
100-55730-110	AQUATIC CENTER SALARY	30,404	30,404	120,995	90,591	25
100-55730-136	AQUATIC CENTER LIFE INS	0	0	10	10	0
100-55730-138	AQUATIC CENTER RETIREMENT	0	0	250	250	0
100-55730-150	AQUATIC CENTER FICA	2,326	2,326	9,256	6,930	25
100-55730-180	AQUATIC CENTER RECOGNITION	0	0	550	550	0
100-55730-251	AQUATIC CENTER IT MAINT & REP	0	0	1,500	1,500	0
100-55730-300	AQUATIC CENTER EXPENSES	61,993	61,993	100,000	38,007	62
100-55730-350	CONCESSIONS MAINT EXPENSES	0	0	1,980	1,980	0
100-55730-510	AQUATIC CENTER PROPERTY INS	0	0	7,500	7,500	0
100-55730-511	AQUATIC CENTER VEHICLE INSURA	233	233	2,500	2,267	9
100-55730-512	AQUATIC CTR WORKERS COMP INSUR	759	759	4,316	3,557	18
	TOTAL SWIMMING POOL	95,715	95,715	248,857	153,142	38

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	PARK STORE					
100-55740-110	CONCESSIONS SALARY	0	0	5,000	5,000	0
100-55740-300	CONCESSIONS EXPENSES	8,955	8,955	15,000	6,045	60
100-55740-512	CONCESSIONS WORK COMP INS	212	212	299	87	71
	TOTAL PARK STORE	9,167	9,167	20,299	11,132	45
	YOUTH CENTER					
100-55750-210	RECREATION & YOUTH C PROF SERV	0	0	297	297	0
100-55750-300	RECREATION & YOUTH CTR OPER	231	231	9,900	9,669	2
100-55750-355	YOUTH CTR REPAIRS & MAINT/BLDG	169	169	20,000	19,831	1
100-55750-510	YOUTH CENTER PROPERTY INS	0	0	1,039	1,039	0
100-55750-511	YOUTH CENTER VEHICLE INSURANC	71	71	719	648	10
100-55750-512	YOUTH CENTER WORK COMP INS	161	161	73	(88)	221
	TOTAL YOUTH CENTER	632	632	32,028	31,396	2
	BASEBALL					
100-55760-300	RECREATION & BASEBALL EXPENSES	590	590	15,000	14,410	4
	TOTAL BASEBALL	590	590	15,000	14,410	4
	ECONOMIC DEVELOPMENT					
100-56820-210	PROFESSIONAL SERVICES	338	338	4,500	4,162	8
100-56820-300	ECONOMIC DEVELOPMENT EXP	212	212	1,500	1,288	14
100-56820-305	MEMBERSHIP DUES	0	0	2,000	2,000	0
100-56820-400	PLAN IMPLEMENTATION	0	0	1,000	1,000	0
100-56820-410	ECONOMIC DEVELOPMENT MARKETING	0	0	1,000	1,000	0
100-56820-420	PRINT MATERIALS	0	0	1,000	1,000	0
100-56820-720	BLDG IMPROVEMENT GRANT FUND EC	0	0	6,000	6,000	0
	TOTAL ECONOMIC DEVELOPMENT	550	550	17,000	16,450	3

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	COMMUNITY PLANNING					
100-56840-110	COMMUNITY DEVELOP SALARY	45,650	45,650	90,304	44,654	51
100-56840-132	COMMUNITY DEVELOP DENTAL INS	741	741	1,571	830	47
100-56840-133	COMMUNITY DEVELOP HEALTH INSUR	12,126	12,126	27,583	15,457	44
100-56840-134	COMMUNITY DEVELOP INCOME CONT	0	0	370	370	0
100-56840-136	COMMUNITY DEVELOP LIFE INSUR	35	35	84	49	42
100-56840-138	COMMUNITY DEVELOP RETIREMENT	2,996	2,996	6,418	3,422	47
100-56840-150	COMMUNITY DEVELOP FICA	3,492	3,492	7,037	3,545	50
100-56840-210	PROFESSIONAL SERVICES	88	88	5,000	4,912	2
100-56840-240	GIS DATA	0	0	2,000	2,000	0
100-56840-251	COMM DEVL - IT MAINT & REPAIR	271	271	1,000	729	27
100-56840-252	COMM DEVL - IT EQUIP	0	0	2,000	2,000	0
100-56840-300	COMMUNITY DEVELOP EXPENSES	2,030	2,030	3,000	970	68
100-56840-330	COMMUNITY DEVL PROFESSIONAL DE	914	914	6,000	5,086	15
100-56840-342	BOARD OF APPEALS EXP	0	0	250	250	0
100-56840-512	COMMUNITY DEVLP WORK COMP INS	187	187	120	(67)	156
100-56840-891	COMM DEV MAPPING	597	597	1,500	903	40
	TOTAL COMMUNITY PLANNING	69,129	69,129	154,237	85,108	45
	PLANNING & DEVELOPMENT					
100-56860-210	COMM DEV SOFTWARE SERVICES	0	0	3,000	3,000	0
	TOTAL PLANNING & DEVELOPMENT	0	0	3,000	3,000	0
	PRESERVATION & RESTORATION					
100-56880-300	HISTORIC PRESERVATION EXP	297	297	1,500	1,203	20
100-56880-340	TREE REFORESTATION EXP	5,345	5,345	7,000	1,655	76
	TOTAL PRESERVATION & RESTORATION	5,642	5,642	8,500	2,858	66
	TOTAL FUND EXPENDITURES	2,086,576	2,086,576	4,911,057	2,824,481	42
	NET REVENUES OVER EXPENDITURES	(1,211,747)	(1,211,747)	39,943	(1,251,690)	(97)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

EMS FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TAXES					
200-41110-520	GEN PROPERTY TAXES (CITY)	0	0	160,652	(160,652)	0
	TOTAL TAXES	0	0	160,652	(160,652)	0
	INTERGOVERNMENTAL REVENUE					
200-43520-520	ACT 102 REVENUES FOR TRAINING	0	0	4,000	(4,000)	0
200-43521-520	ACT 102 REVENUES FOR TRAINING	0	0	2,100	(2,100)	0
200-43521-521	EMS ARPA ALLOTMENT	0	0	0	0	0
200-43521-530	FLEX GRANT	0	0	0	0	0
200-43521-531	REVOLVING SCHOLARSHIP	0	0	0	0	0
200-43525-520	WIH&FS - EMS FUNDING ASSISTANC	0	0	0	0	0
200-43530-530	EMER MED SERVICES PROGRAM	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL REVENUE	0	0	6,100	(6,100)	0
	PUBLIC CHARGES FOR SERVICE					
200-46230-520	EMS SERVICE CHARGE	330,198	330,198	800,000	(469,802)	41
	TOTAL PUBLIC CHARGES FOR SERVICE	330,198	330,198	800,000	(469,802)	41
	MISCELLANEOUS EMS REVENUE					
200-47324-520	TOWNSHIP SERVICE AGREEMENT	0	0	84,025	(84,025)	0
	TOTAL MISCELLANEOUS EMS REVENUE	0	0	84,025	(84,025)	0
	MISCELLANEOUS REVENUE					
200-48110-000	MISC INTEREST	0	0	0	0	0
200-48110-510	INT ON TEMP INVESTMENTS	0	0	6,000	(6,000)	0
200-48220-512	INSUR DIVIDEND/AUDIT ADJ-EMS	0	0	693	(693)	0
200-48501-520	EMS DONATION	8,325	8,325	0	8,325	0
200-48900-520	MISC REVENUE	0	0	500	(500)	0
200-48900-521	VOLUNTEER FUND REVENUE	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	8,325	8,325	7,193	1,132	116

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

EMS FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	OTHER FINANCING SOURCES					
200-49100-570	PROCEEDS FROM NOTES ISSUANCE	0	0	0	0	0
200-49999-990	FUND BALANCE APPLIED	0	0	100,000	(100,000)	0
	TOTAL OTHER FINANCING SOURCES	0	0	100,000	(100,000)	0
	TOTAL FUND REVENUE	338,524	338,524	1,157,970	(819,446)	29

CITY OF EVANSVILLE

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 6 MONTHS ENDING JUNE 30, 2026

EMS FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	EMERGENCY MEDICAL SERVICES					
200-52220-110	EMS SALARY	197,840	197,840	347,419	149,579	57
200-52220-111	UNEMPLOYMENT COMPENSATION	0	0	0	0	0
200-52220-131	EMS CLOTHING & CLEANING	0	0	2,900	2,900	0
200-52220-132	EMS DENTAL INS	1,209	1,209	2,491	1,282	49
200-52220-133	EMS HEALTH INS	20,836	20,836	39,467	18,631	53
200-52220-134	EMS INCOME CONTINUATION	0	0	444	444	0
200-52220-135	EMS LENGTH OF SERV AWARD PR	8,500	8,500	8,500	0	100
200-52220-136	EMS LIFE INS	153	153	186	33	82
200-52220-137	EMS LIFE AND ACCIDENT POLICY	0	0	2,100	2,100	0
200-52220-138	EMS RETIREMENT	7,986	7,986	7,701	(285)	104
200-52220-150	EMS FICA	14,827	14,827	26,578	11,751	56
200-52220-180	RECOGNITION PROGRAM	485	485	1,100	615	44
200-52220-210	EMS PROFESSIONAL SERVICES	8,136	8,136	2,400	(5,736)	339
200-52220-251	EMS IT MAINT & REPAIR	0	0	3,400	3,400	0
200-52220-252	EMS IT EQUIP	0	0	2,900	2,900	0
200-52220-290	EMS INTERCEPT EXPENSE	0	0	0	0	0
200-52220-295	EMS ADMIN SERVICES - BILLING	16,907	16,907	53,460	36,553	32
200-52220-310	EMS OFFICE SUPPLIES	490	490	1,200	710	41
200-52220-330	EMS PROFESSIONAL DEVL	1,082	1,082	6,900	5,818	16
200-52220-340	EMS MED SUPPLIES & EQUIP	7,279	7,279	20,000	12,721	36
200-52220-341	EMS MED EQUIP MAINT	1,642	1,642	7,900	6,258	21
200-52220-343	EMS AMBULANCE FUEL	4,859	4,859	11,800	6,941	41
200-52220-350	EMS AMBULANCE MAINTENANCE	7,465	7,465	19,800	12,335	38
200-52220-355	EMS BUILDING MAINT & REPAIRS	3,331	3,331	5,900	2,569	56
200-52220-361	EMS COMMUNICATIONS	1,250	1,250	4,900	3,650	26
200-52220-362	EMS UTILITIES	4,383	4,383	7,900	3,517	55
200-52220-380	EMS ACT 102 EXPENSES-AIDS & TR	14,373	14,373	6,900	(7,473)	208
200-52220-381	FLEX GRANT FUNDING EXPENSE	0	0	0	0	0
200-52220-382	EMS ACT 102 SUPPORT & IMPROVE	0	0	0	0	0
200-52220-510	EMS PROPERTY INSURANCE	0	0	4,250	4,250	0
200-52220-511	EMS VEHICLE INSURANCE	2,573	2,573	11,250	8,677	23
200-52220-512	EMS WORKERS COMP INSURANCE	3,518	3,518	13,215	9,697	27
200-52220-513	EMS UNEMPLOYMENT INSURANCE	0	0	0	0	0
200-52220-520	PRINCIPAL DEBT PAYMENT	0	0	0	0	0
200-52220-530	EMS BUILDING RENT	0	0	12,750	12,750	0
200-52220-600	TRANSFER TO DEBT SERVICE	0	0	0	0	0
200-52220-620	INTEREST DEBT PAYMENT	0	0	0	0	0
200-52220-640	TRANSFER TO CAPITAL PROJECTS	0	0	100,000	100,000	0
200-52220-660	TRANSFER TO GENERAL FUND	0	0	0	0	0
200-52220-740	EMS BAD DEBT EXPENSE	0	0	95,000	95,000	0
200-52220-741	MEDICARE/MEDICAID WRITE OFFS	124,137	124,137	325,000	200,863	38
	TOTAL EMERGENCY MEDICAL SERVICES	453,262	453,262	1,155,711	702,449	39

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

EMS FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
200-55220-150	EMS FICA-MEDICARE	0	0	0	0	0
200-55220-800	MISC EXPENSE	0	0	0	0	0
200-55220-900	EMS INTEREST ON ADVANCE	0	0	0	0	0
	TOTAL DEPARTMENT 220	0	0	0	0	0
200-58940-620	DO NOT USE INTEREST PAYMENTS	0	0	0	0	0
	TOTAL DEPARTMENT 940	0	0	0	0	0
	TOTAL FUND EXPENDITURES	453,262	453,262	1,155,711	702,449	39
	NET REVENUES OVER EXPENDITURES	(114,738)	(114,738)	2,259	(116,997)	(98)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

LIBRARY

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TAXES					
210-41110-550	GENERAL CITY APPRORIATIONS	0	0	344,384	(344,384)	0
	TOTAL TAXES	0	0	344,384	(344,384)	0
	INTERGOVERNMENTAL REVENUE					
210-43720-550	COUNTY GRANT	0	0	102,767	(102,767)	0
210-43800-550	OTHER GRANTS & AIDS	0	0	0	0	0
210-43900-550	LSTA GRANT FROM ALS	614	614	0	614	0
	TOTAL INTERGOVERNMENTAL REVENUE	614	614	102,767	(102,153)	1
	PUBLIC CHARGES FOR SERVICE					
210-46710-550	LIBRARY BOOK SALES	0	0	0	0	0
210-46711-550	LIBRARY COPIER REVENUES	1,677	1,677	3,000	(1,323)	56
210-46712-550	LIBRARY FINES	203	203	500	(297)	41
210-46713-550	OTHER RECEIPTS	122,860	122,860	13,434	109,426	915
210-46714-550	TEEN ADVISORY BOARD DONATIONS	0	0	0	0	0
	TOTAL PUBLIC CHARGES FOR SERVICE	124,740	124,740	16,934	107,806	737
	MISCELLANEOUS LIBRARY REVENUE					
210-48110-510	INT ON TEMP INVESTMENTS	1,930	1,930	750	1,180	257
210-48110-550	INTEREST INCOME	0	0	0	0	0
210-48111-550	DIVIDEND INCOME	0	0	0	0	0
210-48112-550	LIBRARY MUTUAL FUND	0	0	0	0	0
210-48113-550	LOSS ON INVESTMENTS	0	0	0	0	0
210-48400-000	INSURANCE RECOVERIES	0	0	0	0	0
210-48500-550	LIBRARY GIFTS	50	50	0	50	0
210-48700-512	INSUR DIVIDEND/AUDIT ADJ-LIBRA	0	0	50	(50)	0
	TOTAL MISCELLANEOUS LIBRARY REVENU	1,980	1,980	800	1,180	247
	OTHER FINANCING SOURCES					
210-49999-990	FUND BALANCE APPLIED	0	0	24,000	(24,000)	0
	TOTAL OTHER FINANCING SOURCES	0	0	24,000	(24,000)	0
	TOTAL FUND REVENUE	127,334	127,334	488,885	(361,551)	26

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

LIBRARY

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	LIBRARY					
210-55700-110	LIBRARY SALARIES	124,513	124,513	260,288	135,775	48
210-55700-132	LIBRARY DENTAL INS	535	535	3,016	2,481	18
210-55700-133	LIBRARY HEALTH INS	15,958	15,958	48,514	32,556	33
210-55700-134	LIBRARY INCOME CONT	0	0	703	703	0
210-55700-136	LIBRARY LIFE INS	366	366	600	234	61
210-55700-138	LIBRARY RETIREMENT	6,389	6,389	13,521	7,132	47
210-55700-150	LIBRARY FICA	8,775	8,775	19,912	11,137	44
210-55700-180	RECOGNITION PROGRAM	0	0	330	330	0
210-55700-190	TEEN ADVISORY BOARD DONATON	0	0	0	0	0
210-55700-210	LIBRARY PROFESSIONAL SERVICES	16,589	16,589	0	(16,589)	0
210-55700-240	LIBRARY BUILDING MAINTENANCE	0	0	0	0	0
210-55700-250	LIBRARY COPIER LEASE/MAINT	0	0	0	0	0
210-55700-251	LIBRARY- IT MAINT & REPAIR	8,664	8,664	9,560	896	91
210-55700-252	LIBRARY - IT EQUIP	0	0	2,150	2,150	0
210-55700-280	LIBRARY OUTSIDE SERVICES	0	0	0	0	0
210-55700-290	LIBRARY BOOKBINDING	0	0	0	0	0
210-55700-310	LIBRARY OFFICE SUPPLIES	577	577	2,250	1,673	26
210-55700-311	LIBRARY BOOK PROCESS SUPPLIES	686	686	2,500	1,814	27
210-55700-312	LIBRARY COPIER SUPPLIES	1,689	1,689	2,500	811	68
210-55700-313	LIBRARY POSTAGE	93	93	400	307	23
210-55700-330	LIBRARY PROFESSIONAL DEVL	855	855	2,000	1,145	43
210-55700-355	BLDG MAINTENANCE & REPAIR	19,833	19,833	44,000	24,167	45
210-55700-361	LIBRARY COMMUNICATIONS	978	978	3,500	2,522	28
210-55700-362	LIBRARY UTILITIES	7,578	7,578	15,000	7,422	51
210-55700-363	LIBRARY FUEL	5,647	5,647	8,200	2,553	69
210-55700-371	LIBRARY ADULT BOOKS	8,237	8,237	20,000	11,763	41
210-55700-372	LIBRARY CHILDREN'S BOOKS	5,406	5,406	14,000	8,594	39
210-55700-373	LIBRARY REFERENCE BOOKS	0	0	0	0	0
210-55700-374	LIBRARY - PERIODICALS	0	0	3,500	3,500	0
210-55700-375	LIBRARY JUVENILE PERIODICALS	0	0	0	0	0
210-55700-376	LIBRARY PROGRAMMING SUPPLIES	2,372	2,372	5,500	3,128	43
210-55700-380	LIBRARY GIFT EXPENDITURES	0	0	0	0	0
210-55700-385	LIBRARY GRANT EXPENDITURES	256	256	0	(256)	0
210-55700-389	CASH SHORT & OVER	(3)	(3)	0	3	0
210-55700-390	LIBRARY ADVERTISING & PROMOS	0	0	200	200	0
210-55700-510	LIBRARY PROPERTY INSURANCE	0	0	5,375	5,375	0
210-55700-511	LIBRARY VEHICLE INSURANCE	117	117	875	758	13
210-55700-512	WORKERS COMPENSATION INSURANCE	268	268	491	223	55
210-55700-513	LIBRARY UNEMPLOYMENT INSURANCE	0	0	0	0	0
210-55700-550	LIBRARY REPAYMENT TO CITY	0	0	0	0	0
210-55700-600	CROSSOVER BORROWING FEE	0	0	0	0	0
210-55700-640	TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0
210-55700-860	CAPITAL OUTLAY EXPENSES	0	0	0	0	0
	TOTAL LIBRARY	236,380	236,380	488,885	252,506	48
	TOTAL FUND EXPENDITURES	236,380	236,380	488,885	252,506	48

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

LIBRARY

	PERIOD PERIOD	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
NET REVENUES OVER EXPENDITURES	(109,046)	(109,046)	0	(109,046)	(100)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

CEMETERY

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TAXES					
220-41110-540	TAXES	0	0	106,631	(106,631)	0
	TOTAL TAXES	0	0	106,631	(106,631)	0
	PUBLIC CHARGES FOR SERVICE					
220-46541-540	LOT SALES REVENUE	12,320	12,320	17,000	(4,680)	72
220-46542-540	INTERMENT RECEIPTS	18,350	18,350	26,000	(7,650)	71
	TOTAL PUBLIC CHARGES FOR SERVICE	30,670	30,670	43,000	(12,330)	71
	MISCELLANEOUS CEMETERY REVENUE					
220-48110-510	INT ON TEMP INVESTMENTS	0	0	1,800	(1,800)	0
220-48110-540	INTEREST INCOME	0	0	0	0	0
220-48200-540	MISCELLANEOUS RENT	1,625	1,625	0	1,625	0
220-48640-512	INSUR DIVIDEND/AUDIT ADJ-CEMET	0	0	0	0	0
	TOTAL MISCELLANEOUS CEMETERY REVE	1,625	1,625	1,800	(175)	90
	OTHER FINANCING SOURCES					
220-49999-990	FUND BALANCE APPLIED	0	0	40,000	(40,000)	0
	TOTAL OTHER FINANCING SOURCES	0	0	40,000	(40,000)	0
	TOTAL FUND REVENUE	32,295	32,295	191,431	(159,136)	17

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

CEMETERY

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	CEMETERY					
220-54640-110	CEMETERY SALARY	40,987	40,987	96,660	55,673	42
220-54640-131	CEMETERY CLOTHING ALLOWANCE	0	0	300	300	0
220-54640-132	CEMETERY DENTAL INS	426	426	783	357	54
220-54640-133	CEMETERY HEALTH INS	9,326	9,326	16,354	7,028	57
220-54640-134	CEMETERY INCOME CONT	0	0	334	334	0
220-54640-136	CEMETERY LIFE INS	255	255	472	217	54
220-54640-138	CEMETERY RETIREMENT	2,915	2,915	5,795	2,880	50
220-54640-150	CEMETERY FICA	3,136	3,136	7,395	4,259	42
220-54640-180	RECOGNITION PROGRAM	0	0	55	55	0
220-54640-210	PROFESSIONAL SERVICES	0	0	0	0	0
220-54640-251	CEMETERY IT SERVICES & EQUIP	834	834	800	(34)	104
220-54640-340	CEM PURCHASE OF EQUIPMENT	0	0	0	0	0
220-54640-343	CEMETERY FUEL	1,633	1,633	3,250	1,617	50
220-54640-350	CEMETERY MAINT EXP	4,804	4,804	11,000	6,196	44
220-54640-360	CEMETERY UTILITIES EXPENSE	899	899	1,200	301	75
220-54640-361	CEMETERY COMMUNICATION EXPENSE	339	339	800	461	42
220-54640-510	CEMETERY PROPERTY INSURANCE	0	0	1,250	1,250	0
220-54640-511	CEMETERY VEHICLE INSURANCE	372	372	1,625	1,253	23
220-54640-512	CEMETERY WORKERS COMP INS	964	964	3,217	2,253	30
220-54640-513	CEMETERY UNEMPLOYMENT INSURANC	0	0	0	0	0
220-54640-660	TRANSFER TO TRUST FUND	0	0	0	0	0
	TOTAL CEMETERY	66,889	66,889	151,290	84,401	44
220-55700-640	TRANSFER TO CAPITAL PROJECTS	0	0	40,000	40,000	0
	TOTAL DEPARTMENT 700	0	0	40,000	40,000	0
	TOTAL FUND EXPENDITURES	66,889	66,889	191,290	124,401	35
	NET REVENUES OVER EXPENDITURES	(34,594)	(34,594)	141	(34,735)	(100)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

FUND 230

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
230-43430-000	ARPA/COVID	0	0	0	0	0
	TOTAL SOURCE 43	0	0	0	0	0
	SOURCE 48					
230-48110-510	INT ON TEMP INVESTMENTS	0	0	0	0	0
	TOTAL SOURCE 48	0	0	0	0	0
	TOTAL FUND REVENUE	0	0	0	0	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

FUND 230

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
230-51110-251	ARPA SECURITY SAFETY CYBERSECU	0	0	0	0	0
	TOTAL DEPARTMENT 110	0	0	0	0	0
230-52200-821	ARPA POLICE DEPT GENERATOR	25,116	25,116	0	(25,116)	0
	TOTAL DEPARTMENT 200	25,116	25,116	0	(25,116)	0
230-55750-210	ARPA YOUTH CENTER STUDY	0	0	0	0	0
	TOTAL DEPARTMENT 750	0	0	0	0	0
230-56820-720	GRANTS FOR COMMERCIAL BLDING O	0	0	0	0	0
	TOTAL DEPARTMENT 820	0	0	0	0	0
230-57950-210	MISC ARPA/COVID EXPENSES	0	0	0	0	0
	TOTAL DEPARTMENT 950	0	0	0	0	0
	DEPARTMENT 960					
230-57960-800	ARPA RECREATIONAL WALKING TRL	0	0	0	0	0
230-57960-821	ARPA CITY HALL BUILDING UPGRAD	0	0	0	0	0
230-57960-822	ARPA CITY HALL ARCHIVE ROOM IM	12,200	12,200	0	(12,200)	0
230-57960-830	ARPA CITY HALL GENERATOR	42,223	42,223	0	(42,223)	0
230-57960-831	465 W MAIN ST & OTHER BLDGS	0	0	0	0	0
230-57960-833	APRA DIGITAL UPGRADES CH EMS P	0	0	0	0	0
	TOTAL DEPARTMENT 960	54,423	54,423	0	(54,423)	0
	TOTAL FUND EXPENDITURES	79,538	79,538	0	(79,538)	0
	NET REVENUES OVER EXPENDITURES	(79,538)	(79,538)	0	(79,538)	(100)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

TAX INCREMENT DIST #6

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TAXES					
260-41110-000	GENERAL PROPERTY TAXES	0	0	0	0	0
260-41120-570	TIF #6 INCREMENT	0	0	160,772	(160,772)	0
260-41820-000	OMITTED TAX	0	0	0	0	0
	TOTAL TAXES	0	0	160,772	(160,772)	0
	INTERGOVERNMENTAL REVENUE					
260-43430-000	STATE AID	17,419	17,419	8,809	8,610	198
	TOTAL INTERGOVERNMENTAL REVENUE	17,419	17,419	8,809	8,610	198
	PUBLIC CHARGES FOR SERVICE					
260-46120-000	SPEC ASSESS REV	0	0	0	0	0
260-46882-100	ANNEX TAX COLLECTION	0	0	0	0	0
	TOTAL PUBLIC CHARGES FOR SERVICE	0	0	0	0	0
	MISCELLANEOUS REVENUE					
260-48110-510	INTEREST INCOME	44	44	1,200	(1,156)	4
260-48110-540	INTEREST ON ADVANCE	0	0	0	0	0
260-48150-570	DEVELOPMENT AGREEMENT REVENUE	0	0	6,900	(6,900)	0
260-48500-000	DONATIONS	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	44	44	8,100	(8,056)	1
	OTHER FINANCING SOURCES					
260-49100-570	PROCEEDS FROM LONG TERM DEBT	0	0	0	0	0
260-49270-000	TRANSFER IN	0	0	0	0	0
260-49999-990	FUND BALANCE APPLIED	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL FUND REVENUE	17,463	17,463	177,681	(160,218)	10

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

TAX INCREMENT DIST #6

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TIF#6 SPEC REV EXPENDITURES					
260-57900-210	PROFESSIONAL SERVICES	1,750	1,750	2,000	250	88
260-57900-802	LANDSCAPING -DRAINAGE	0	0	0	0	0
260-57900-850	SEWER & WATER CONSTRUCTION	0	0	0	0	0
260-57900-855	STORM SEWER/POND	0	0	0	0	0
260-57900-860	ROAD CONSTRUCTION	0	0	0	0	0
260-57900-885	ELECTRIC CONSTRUCTION	0	0	0	0	0
	TOTAL TIF#6 SPEC REV EXPENDITURES	1,750	1,750	2,000	250	88
	TIF #6 SPEC REV EXPENDITURES					
260-57950-210	ADMINISTRATIVE SERVICES	0	0	3,150	3,150	0
260-57950-600	DEBT SERVICE	0	0	73,048	73,048	0
260-57950-610	TRANSFER OUT TO CAPITAL	0	0	0	0	0
260-57950-710	ANNEX TAX REIMBURSEMENT	0	0	0	0	0
260-57950-751	DEVELOPMENT ASSISTANCE	60,843	60,843	98,093	37,250	62
	TOTAL TIF #6 SPEC REV EXPENDITURES	60,843	60,843	174,291	113,448	35
	DEPARTMENT 960					
260-57960-600	TRANSFER OUT	0	0	0	0	0
	TOTAL DEPARTMENT 960	0	0	0	0	0
260-58940-620	INTEREST	0	0	0	0	0
	TOTAL DEPARTMENT 940	0	0	0	0	0
	TOTAL FUND EXPENDITURES	62,593	62,593	176,291	113,698	36
	NET REVENUES OVER EXPENDITURES	(45,130)	(45,130)	1,390	(46,520)	(97)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

TAX INCREMENT DIST #7

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TAXES					
270-41110-000	GENERAL PROPERTY TAXES	0	0	0	0	0
270-41120-570	TIF #7 INCREMENT	0	0	0	0	0
270-41210-000	CONVERT FARMLAND TAX PENALTY	0	0	0	0	0
	TOTAL TAXES	0	0	0	0	0
	SOURCE 43					
270-43430-000	STATE AID	0	0	0	0	0
	TOTAL SOURCE 43	0	0	0	0	0
	PUBLIC CHARGES FOR SERVICE					
270-46120-000	SPEC ASSESS REV	0	0	0	0	0
270-46415-570	DEVELOPER REIMBURSEMENT	0	0	0	0	0
270-46882-100	ANNEX TAX COLLECTION	0	0	0	0	0
	TOTAL PUBLIC CHARGES FOR SERVICE	0	0	0	0	0
	MISCELLANEOUS REVENUE					
270-48110-510	INTEREST INCOME	0	0	0	0	0
270-48110-540	INTEREST ON ADVANCE	0	0	0	0	0
270-48130-530	INT SPEC ASSESS & SPEC CHARGES	0	0	0	0	0
270-48200-510	RENT - MISC REVENUE	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	0	0	0	0	0
	OTHER FINANCING SOURCES					
270-49100-570	PROCEEDS FROM LONG TERM DEBT	0	0	0	0	0
270-49999-990	FUND BALANCE APPLIED	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL FUND REVENUE	0	0	0	0	0

CITY OF EVANSVILLE

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

TAX INCREMENT DIST #7

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TIF#7 SPEC REV EXPENDITURES					
270-57900-210	PROFESSIONAL SERVICES	0	0	0	0	0
270-57900-802	LANDSCAPING	0	0	0	0	0
270-57900-840	SEWER LIFT STATION	0	0	0	0	0
270-57900-850	SEWER & WATER CONSTRUCTION	0	0	0	0	0
270-57900-855	STORM SEWER/POND	0	0	0	0	0
270-57900-860	ROAD CONSTRUCTION	0	0	0	0	0
270-57900-885	ELECTRIC CONSTRUCTION	0	0	0	0	0
	TOTAL TIF#7 SPEC REV EXPENDITURES	0	0	0	0	0
	TIF #7 SPEC REV EXPENDITURES					
270-57950-210	ADMINISTRATIVE SERVICES	0	0	0	0	0
270-57950-380	CONVERT FARMLAND PENALTY DIST	0	0	0	0	0
270-57950-600	DEBT SERVICE	0	0	62,000	62,000	0
270-57950-710	ANNEX TAX REIMBURSEMENT	0	0	0	0	0
270-57950-751	DEVELOPMENT ASSISTANCE	0	0	0	0	0
	TOTAL TIF #7 SPEC REV EXPENDITURES	0	0	62,000	62,000	0
	DEPARTMENT 960					
270-57960-600	TRANSFER OUT	0	0	0	0	0
	TOTAL DEPARTMENT 960	0	0	0	0	0
270-58940-620	INTEREST	0	0	0	0	0
	TOTAL DEPARTMENT 940	0	0	0	0	0
	TOTAL FUND EXPENDITURES	0	0	62,000	62,000	0
	NET REVENUES OVER EXPENDITURES	0	0	(62,000)	62,000	0

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

TAX INCREMENT DIST #8

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TAXES					
280-41120-570	TIF #8 INCREMENT	0	0	65,391	(65,391)	0
	TOTAL TAXES	0	0	65,391	(65,391)	0
	INTERGOVERNMENTAL REVENUE					
280-43430-000	STATE AID	2,764	2,764	73	2,691	3,786
	TOTAL INTERGOVERNMENTAL REVENUE	2,764	2,764	73	2,691	3,786
	SPECIAL ASSESSMENTS					
280-46120-000	SPEC ASSESS REV	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
	MISCELLANEOUS REVENUE					
280-48110-510	INTEREST INCOME	0	0	200	(200)	0
280-48150-570	DEVELOPMENT AGREEMENT REVENUE	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	0	0	200	(200)	0
	OTHER FINANCING SOURCES					
280-49100-570	PROCEEDS FROM LONG TERM DEBT	0	0	0	0	0
280-49999-990	FUND BALANCE APPLIED	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL FUND REVENUE	2,764	2,764	65,664	(62,900)	4

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

TAX INCREMENT DIST #8

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TIF #8 SPEC REV EXPENDITURES					
280-57900-210	PROFESSIONAL SERVICES	1,750	1,750	2,800	1,050	63
280-57900-802	LANDSCAPING	0	0	0	0	0
280-57900-840	SEWER LIFT STATION	0	0	0	0	0
280-57900-850	SEWER & WATER CONSTRUCTION	0	0	0	0	0
280-57900-855	STORM SEWER/POND	0	0	0	0	0
280-57900-860	ROAD CONSTRUCTION	0	0	0	0	0
280-57900-885	ELECTRIC CONSTRUCTION	0	0	0	0	0
	TOTAL TIF #8 SPEC REV EXPENDITURES	1,750	1,750	2,800	1,050	63
	TIF #8 SPEC REV EXPENDITURES					
280-57950-210	ADMINISTRATIVE SERVICES	150	150	2,500	2,350	6
280-57950-600	DEBT SERVICE	0	0	52,912	52,912	0
280-57950-751	DEVELOPMENT ASSISTANCE	0	0	0	0	0
	TOTAL TIF #8 SPEC REV EXPENDITURES	150	150	55,412	55,262	0
	DEPARTMENT 960					
280-57960-600	TRANSFER OUT	0	0	3,500	3,500	0
	TOTAL DEPARTMENT 960	0	0	3,500	3,500	0
280-58940-620	INTEREST	0	0	0	0	0
	TOTAL DEPARTMENT 940	0	0	0	0	0
	TOTAL FUND EXPENDITURES	1,900	1,900	61,712	59,812	3
	NET REVENUES OVER EXPENDITURES	864	864	3,952	(3,088)	28

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

TAX INCREMENT DIST #9

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TAXES					
290-41120-570	TIF #9 INCREMENT	0	0	48,693	(48,693)	0
	TOTAL TAXES	0	0	48,693	(48,693)	0
	INTERGOVERNMENTAL REVENUE					
290-43430-000	STATE AID	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL REVENUE	0	0	0	0	0
	SPECIAL ASSESSMENTS					
290-46120-000	SPEC ASSESS REV	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
	MISCELLANEOUS REVENUE					
290-48110-510	INTEREST INCOME	0	0	150	(150)	0
290-48150-570	DEVELOPMENT AGREEMENT REVENUE	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	0	0	150	(150)	0
	OTHER FINANCING SOURCES					
290-49100-570	PROCEEDS FROM LONG TERM DEBT	0	0	0	0	0
290-49270-000	TRANSFER IN	0	0	0	0	0
290-49999-990	FUND BALANCE APPLIED	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL FUND REVENUE	0	0	48,843	(48,843)	0

CITY OF EVANSVILLE

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 6 MONTHS ENDING JUNE 30, 2026

TAX INCREMENT DIST #9

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TIF #8 SPEC REV EXPENDITURES					
290-57900-210	PROFESSIONAL SERVICES	1,750	1,750	2,000	250	88
290-57900-802	LANDSCAPING	0	0	0	0	0
290-57900-840	SEWER LIFT STATION	0	0	0	0	0
290-57900-850	SEWER & WATER CONSTRUCTION	0	0	0	0	0
290-57900-855	STORM SEWER/POND	0	0	0	0	0
290-57900-860	ROAD CONSTRUCTION	0	0	0	0	0
290-57900-885	ELECTRIC CONSTRUCTION	0	0	0	0	0
	TOTAL TIF #8 SPEC REV EXPENDITURES	1,750	1,750	2,000	250	88
	TIF #8 SPEC REV EXPENDITURES					
290-57950-210	ADMINISTRATIVE SERVICES	150	150	1,500	1,350	10
290-57950-600	DEBT SERVICE	0	0	0	0	0
290-57950-751	DEVELOPMENT ASSISTANCE	0	0	0	0	0
	TOTAL TIF #8 SPEC REV EXPENDITURES	150	150	1,500	1,350	10
	DEPARTMENT 960					
290-57960-600	TRANSFER OUT	0	0	0	0	0
	TOTAL DEPARTMENT 960	0	0	0	0	0
290-58940-620	INTEREST	0	0	0	0	0
	TOTAL DEPARTMENT 940	0	0	0	0	0
	TOTAL FUND EXPENDITURES	1,900	1,900	3,500	1,600	54
	NET REVENUES OVER EXPENDITURES	(1,900)	(1,900)	45,343	(47,243)	(4)

CITY OF EVANSVILLE

DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TAXES					
300-41110-580	TAXES	0	0	1,971,302	(1,971,302)	0
	TOTAL TAXES	0	0	1,971,302	(1,971,302)	0
	SPECIAL ASSESSMENTS					
300-42000-000	SPEC ASSESS/SPEC CHRGS	0	0	0	0	0
300-42100-530	WATER MAINS & LATERALS	0	0	0	0	0
300-42200-530	SANITARY SEWER MAINS & LATERAL	0	0	0	0	0
300-42215-000	STORM SEWER SP ASSESS REV	0	0	0	0	0
300-42220-000	SANITARY & STORM SEWER SA REV	0	0	0	0	0
300-42225-000	CURB/GUTTER SPEC ASSESS REV	0	0	0	0	0
300-42230-000	DRIVEWAY SPEC ASSESS REVENUE	0	0	0	0	0
300-42235-000	SIDEWALK SPEC ASSESS REVENUE	0	0	0	0	0
300-42240-000	WATERMAINS SPEC ASSESS REVENUE	0	0	0	0	0
300-42400-530	STREET RELATED FACILITIES	0	0	0	0	0
300-42802-000	INT ON SPEC ASSESS/SPEC CHRGS	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
	MISCELLANEOUS REVENUE					
300-48110-510	INT ON TEMP INVESTMENTS	0	0	0	0	0
300-48130-530	INT SPEC ASSESS & SPEC CHARGES	213	213	0	213	0
300-48900-000	MISC REVENUES	0	0	112,067	(112,067)	0
	TOTAL MISCELLANEOUS REVENUE	213	213	112,067	(111,854)	0
	OTHER FINANCING SOURCES					
300-49100-571	BOND PREMIUM	0	0	0	0	0
300-49100-580	PROCEEDS FROM LONG-TERM DEBT	0	0	0	0	0
300-49210-100	TRANSFER FROM GENERAL FUND	0	0	0	0	0
300-49240-580	TRANS FROM CAPITAL PROJ FUNDS	0	0	0	0	0
300-49241-580	TRANSFER FROM TIFS	0	0	333,358	(333,358)	0
300-49242-580	TRANSFER FROM STORMWATER	0	0	0	0	0
300-49950-210	TRANSFER FROM EMS	0	0	0	0	0
300-49999-990	FUND BALANCE APPLIED	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	333,358	(333,358)	0
	TOTAL FUND REVENUE	213	213	2,416,727	(2,416,514)	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
300-57950-210	PROFESSIONAL SERVICES	0	0	0	0	0
	TOTAL DEPARTMENT 950	0	0	0	0	0
	DEBT SERVICE					
300-58940-210	PROFESSIONAL SERVICES	4,568	4,568	3,500	(1,068)	131
300-58940-610	PRINCIPAL PAYMENT	1,691,190	1,691,190	1,549,031	(142,159)	109
300-58940-620	INTEREST PAYMENTS	497,473	497,473	864,195	366,722	58
300-58940-625	ADDL DEBT P & I ANTICIPATED	0	0	0	0	0
300-58940-630	DEBT ISSUANCE COST	0	0	0	0	0
300-58940-650	TRANSFER TO CAPITAL PROJ FUND	0	0	0	0	0
	TOTAL DEBT SERVICE	2,193,230	2,193,230	2,416,726	223,496	91
	TOTAL FUND EXPENDITURES	2,193,230	2,193,230	2,416,726	223,496	91
	NET REVENUES OVER EXPENDITURES	(2,193,017)	(2,193,017)	1	(2,193,018)	(100)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	SOURCE 42					
400-42422-002	TRANSFER FROM OTHER	12,840	12,840	0	12,840	0
	TOTAL SOURCE 42	12,840	12,840	0	12,840	0
	MISCELLANEOUS REVENUE					
400-48110-570	INTEREST INCOME	1,430	1,430	0	1,430	0
400-48501-650	DONATIONS	1,000	1,000	0	1,000	0
	TOTAL MISCELLANEOUS REVENUE	2,430	2,430	0	2,430	0
	OTHER FINANCING SOURCES					
400-49100-570	PROCEEDS FROM NOTES ISSUANCE	0	0	998,685	(998,685)	0
	TOTAL OTHER FINANCING SOURCES	0	0	998,685	(998,685)	0
	TOTAL FUND REVENUE	15,270	15,270	998,685	(983,415)	2

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	POLICE PROJECTS					
400-52200-830	POLICE VEHICLE PURCHASE	53,006	53,006	55,000	1,995	96
400-52200-840	POLICE EQUIPMENT PURCHASE	31,605	31,605	67,685	36,080	47
	TOTAL POLICE PROJECTS	84,611	84,611	122,685	38,075	69
	EMS PROJECTS					
400-52220-821	EMS BUILDING IMPROVEMENTS	61,600	61,600	70,000	8,400	88
	TOTAL EMS PROJECTS	61,600	61,600	70,000	8,400	88
	DPW PROJECTS					
400-53300-802	PW LANDSCAPING/SIDEWALK PROG	16,659	16,659	25,000	8,341	67
400-53300-840	PW EQUIPMENT PURCHASE	38,591	38,591	0	(38,591)	0
400-53300-860	PW ROAD CONSTRUCTION	143,698	143,698	441,000	297,302	33
	TOTAL DPW PROJECTS	198,948	198,948	466,000	267,052	43
	LIBRARY PROJECTS					
400-55700-821	LIBRARY BUILDING IMPROVEMENTS	85,894	85,894	20,000	(65,894)	429
	TOTAL LIBRARY PROJECTS	85,894	85,894	20,000	(65,894)	429
	PARKS PROJECTS					
400-55720-803	PARK IMPROVEMENTS	81,553	81,553	60,000	(21,553)	136
400-55720-821	PARK BLDG IMPROVEMENTS	164,369	164,369	110,000	(54,369)	149
400-55720-890	PARK PLANNING & MAPPING	7,872	7,872	0	(7,872)	0
	TOTAL PARKS PROJECTS	253,793	253,793	170,000	(83,793)	149
	SWIMMING POOL PROJECTS					
400-55730-803	POOL IMPROVEMENTS	263,111	263,111	0	(263,111)	0
	TOTAL SWIMMING POOL PROJECTS	263,111	263,111	0	(263,111)	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	CAPITAL PROJECTS					
400-57960-821	CITY HALL BUILDING IMPROVEMENT	0	0	150,000	150,000	0
	TOTAL CAPITAL PROJECTS	0	0	150,000	150,000	0
	TOTAL FUND EXPENDITURES	947,958	947,958	998,685	50,727	95
	NET REVENUES OVER EXPENDITURES	(932,687)	(932,687)	0	(932,687)	(100)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

LEVY CAPITAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TAXES					
430-41110-570	PROPERTY TAX LEVY	0	0	181,000	(181,000)	0
	TOTAL TAXES	0	0	181,000	(181,000)	0
	TOTAL FUND REVENUE	0	0	181,000	(181,000)	0

CITY OF EVANSVILLE

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

LEVY CAPITAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
430-52200-840	LEVY POLICE EQUIPMENT	9,100	9,100	5,000	(4,100)	182
	TOTAL DEPARTMENT 200	9,100	9,100	5,000	(4,100)	182
430-53300-802	LEVY SIDEWALK REPAIR/REPLACEME	0	0	75,000	75,000	0
430-53300-840	LEVY DPW EQUIPMENT	0	0	40,000	40,000	0
	TOTAL DEPARTMENT 300	0	0	115,000	115,000	0
430-55720-803	LEVY PARK IMPROVEMENTS	5,646	5,646	61,000	55,354	9
	TOTAL DEPARTMENT 720	5,646	5,646	61,000	55,354	9
	TOTAL FUND EXPENDITURES	14,745	14,745	181,000	166,255	8
	NET REVENUES OVER EXPENDITURES	(14,745)	(14,745)	0	(14,745)	(100)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WWTP/SANITARY SEWER FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	SPECIAL ASSESSMENTS					
600-42220-530	LIFT STATION #6 SA REVENUES	0	0	0	0	0
600-42400-530	PRINCIPAL LINCOLN ST SPECIALS	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
	PUBLIC CHARGES FOR SERVICE					
600-46408-530	INDUSTRIAL SEWER FEES	111,433	111,433	47,304	64,129	236
600-46409-530	OUTSIDE MUNI SEWER FEES	0	0	0	0	0
600-46410-530	RESIDENTIAL SEWER FEES	619,340	619,340	1,225,607	(606,267)	51
600-46411-530	COMMERCIAL SEWER FEES	106,185	106,185	219,363	(113,178)	48
600-46412-530	MISC OPERATING REVENUE	2,262	2,262	6,269	(4,007)	36
600-46413-530	SEWER NEW CONNECT HOOK UP FEE	0	0	12,600	(12,600)	0
600-46414-530	CAPITAL CONTRIBUTIONS-SEWER	0	0	0	0	0
	TOTAL PUBLIC CHARGES FOR SERVICE	839,219	839,219	1,511,143	(671,924)	56
	MISCELLANEOUS REVENUE					
600-47341-530	PUBLIC AUTHORITIES SEWER FEES	41,105	41,105	35,000	6,105	117
600-47412-530	WIND TURBINE	(2,143)	(2,143)	4,000	(6,143)	(54)
600-47413-530	MISC REVENUE	212	212	0	212	0
	TOTAL MISCELLANEOUS REVENUE	39,174	39,174	39,000	174	100
	INTEREST INCOME					
600-48110-510	INT ON TEMP INVESTMENTS	0	0	20,000	(20,000)	0
600-48110-530	INTEREST ON BORROWINGS	20,302	20,302	20,000	302	102
600-48130-530	SPECIAL ASSESSMENT INT INCOME	0	0	0	0	0
600-48300-530	SALE OF WWTP EQUIPMENT	0	0	0	0	0
600-48500-512	INSUR DIVIDEND/AUDIT ADJ-WWTP	0	0	0	0	0
600-48501-512	INSUR DIVIDEND/AUDIT ADJ-SEWER	0	0	0	0	0
600-48850-530	GAIN ON SALE OF PROPERTY	0	0	0	0	0
600-48900-530	MISC REVENUE	0	0	0	0	0
	TOTAL INTEREST INCOME	20,302	20,302	40,000	(19,698)	51

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WWTP/SANITARY SEWER FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	OTHER FINANCING SOURCES					
600-49000-000	GRANT REVENUE	0	0	0	0	0
600-49100-530	PROCEEDS FROM LONG TERM DEBT	0	0	574,000	(574,000)	0
600-49100-531	CONTRA PROCEEDS LONG TERM DEBT	0	0	0	0	0
600-49100-532	BOND PREMIUM	0	0	0	0	0
600-49200-100	DNR REPLACEMENT FUND DEPOSITS	0	0	43,170	(43,170)	0
600-49990-000	DNR REPLACEMENT FUNDS APPLIED	0	0	0	0	0
600-49991-000	RETAINED EARNINGS APPLIED	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	617,170	(617,170)	0
	TOTAL FUND REVENUE	898,695	898,695	2,207,313	(1,308,618)	41

WWTP/SANITARY SEWER FUND

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

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WWTP/SANITARY SEWER FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	WASTEWATER TREATMENT PLANT					
600-53500-003	CONTRA SEWER EXPENSE	0	0	0	0	0
600-53500-110	WWTP SALARY	91,036	91,036	240,413	149,377	38
600-53500-131	WWTP CLOTHING ALLOWANCE	0	0	600	600	0
600-53500-132	WWTP DENTAL INS	2,362	2,362	4,517	2,155	52
600-53500-133	WWTP HEALTH INS	36,671	36,671	81,320	44,649	45
600-53500-134	WWTP INCOME CONT	0	0	869	869	0
600-53500-136	WWTP LIFE INS	157	157	310	153	51
600-53500-138	WWTP RETIREMENT	6,520	6,520	16,456	9,936	40
600-53500-150	WWTP FICA	6,922	6,922	18,392	11,470	38
600-53500-160	COMPENSATED ABSENCES EXPENSE	0	0	0	0	0
600-53500-180	RECOGNITION PROGRAM	0	0	55	55	0
600-53500-200	PENSION EXPENSE	0	0	0	0	0
600-53500-210	WWTP PROFESSIONAL SERVICES	10,417	10,417	14,850	4,433	70
600-53500-211	WWTP PROF SERVICES - CIP	0	0	0	0	0
600-53500-214	WWTP LABORATORY SERVICES	4,178	4,178	8,910	4,732	47
600-53500-215	SLUDGE HAULING	7,414	7,414	41,600	34,186	18
600-53500-251	WWTP IT MAINT & REPAIR	747	747	2,475	1,728	30
600-53500-252	WWTP IT EQUIP	0	0	400	400	0
600-53500-295	WWTP ACCOUNTING & COLLECTIONS	1,500	1,500	12,000	10,500	13
600-53500-310	WWTP GEN OFFICE SUPPLIES & EXP	144	144	990	846	15
600-53500-330	WWTP PROFESSIONAL DEVL	3,535	3,535	6,800	3,265	52
600-53500-340	WWTP GENERAL PLANT SUPPLIES	1,975	1,975	15,000	13,025	13
600-53500-343	WWTP FUEL	945	945	2,376	1,431	40
600-53500-350	SAN SEWER MAINT & REPAIRS	0	0	0	0	0
600-53500-355	WWTP PLANT MAINT & REPAIR	55,303	55,303	19,800	(35,503)	279
600-53500-361	WWTP COMMUNICATIONS	1,841	1,841	3,400	1,559	54
600-53500-362	WWTP ELECTRIC/WATER EXP	29,435	29,435	63,360	33,925	46
600-53500-363	WWTP NATURAL GAS EXP	4,523	4,523	5,400	877	84
600-53500-390	WWTP MISCELLANEOUS EXP	0	0	1,300	1,300	0
600-53500-391	WWTP READING & COLLECTION EXP	0	0	4,700	4,700	0
600-53500-392	WWTP PUBLIC REALATIONS AND ADV	0	0	480	480	0
600-53500-510	WWTP PROPERTY INSURANCE	0	0	17,500	17,500	0
600-53500-511	WWTP VEHICLE INSURANCE	969	969	6,000	5,031	16
600-53500-512	WORKERS COMPENSATION INSURANCE	2,098	2,098	7,654	5,556	27
600-53500-530	DEBT PRINCIPAL PAYMENT	621,471	621,471	573,084	(48,387)	108
600-53500-531	CONTRA DEBT PRINCIPAL	0	0	0	0	0
600-53500-540	DEPRECIATION-EXPENSE	0	0	0	0	0
600-53500-541	DEPRECIATION-METERS	0	0	0	0	0
600-53500-542	WWTP METER PILOT	0	0	7,326	7,326	0
600-53500-543	WWTP RETURN ON METERS	0	0	20,790	20,790	0
600-53500-620	WWTP INT ON LONG TERM DEBT	117,042	117,042	265,858	148,816	44
600-53500-630	AMORTIZATION OF BOND DISCOUNT	0	0	0	0	0
600-53500-740	BAD DEBT EXPENSE	0	0	0	0	0
600-53500-741	CLEAN WATER REBATE PROGRAM	0	0	0	0	0
600-53500-820	WWTP UPGRADES	0	0	0	0	0
600-53500-821	WWTP WIND TURBINE MONITORING	0	0	0	0	0
600-53500-822	WWTP WIND TURBINE RECONCILIATI	0	0	0	0	0
600-53500-830	WWTP FINE SCREEN	0	0	0	0	0
600-53500-840	EQUIPMENT PURCHASES	19,545	19,545	0	(19,545)	0
600-53500-850	SANITARY SEWER CONSTRUCTION	15,755	15,755	0	(15,755)	0
600-53500-860	WWTP BILLING EQUIP	0	0	0	0	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WWTP/SANITARY SEWER FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
600-53500-865	ROAD REMEDIATION	0	0	0	0	0
	TOTAL WASTEWATER TREATMENT PLANT	1,042,505	1,042,505	1,464,985	422,480	71
	SANITARY SEWER					
600-53510-110	SANITARY SEWER SALARY	28,541	28,541	82,314	53,774	35
600-53510-132	SAN SEWER DENTAL INS	635	635	1,531	896	42
600-53510-133	SANITARY SEWER HEALTH INS	9,434	9,434	27,976	18,542	34
600-53510-134	SANITARY SEWER INCOME CONT	0	0	320	320	0
600-53510-136	SANITARY SEWER LIFE INS	37	37	122	85	30
600-53510-138	SANITARY SEWER RETIREMENT	1,989	1,989	5,552	3,563	36
600-53510-150	SANITARY SEWER FICA	2,181	2,181	6,297	4,116	35
600-53510-210	SANITARY PROFESSIONAL SERVICES	0	0	6,000	6,000	0
600-53510-211	SANITARY PROF SERVICES - CIP	0	0	0	0	0
600-53510-310	SAN SEWER OFFICE SUPPLIES -EXP	0	0	100	100	0
600-53510-330	SANITARY PROFESSIONAL DEVL	0	0	500	500	0
600-53510-350	SAN SEWER MAINT & REPAIRS	725	725	39,000	38,275	2
600-53510-512	SAN SEWER WORK COMP INS	487	487	1,349	862	36
600-53510-540	DEPRECIATION-COLLECTING SEWERS	0	0	0	0	0
600-53510-840	SANITARY SEWER EQUIPMENT	0	0	0	0	0
600-53510-850	STREET RECONSTRUCTION	150,861	150,861	574,000	423,139	26
600-53510-851	OTHER CAPITAL	0	0	0	0	0
600-53510-860	LINCOLN STREET SEWER PROJECT	0	0	0	0	0
600-53510-890	HWY 14/E.MAIN/UNION ST PROJECT	0	0	0	0	0
600-53510-891	SEWER MAPPING	0	0	900	900	0
600-53510-900	GARFIELD STREET PROJECT	0	0	0	0	0
600-53510-901	BUILDING STORAGE AND GROUNDS	0	0	12,375	12,375	0
600-53510-910	4TH STREET PROJECT	0	0	0	0	0
	TOTAL SANITARY SEWER	194,890	194,890	758,336	563,446	26
	LIFT STATION					
600-53520-340	WWTP LIFT STATION OPER EXP	0	0	0	0	0
600-53520-355	LIFT STATION MAINT & REPAIRS	5,445	5,445	15,000	9,555	36
600-53520-360	LIFT STATION UTILITIES	12,315	12,315	19,800	7,485	62
600-53520-540	DEPRECIATION-LIFT STATIONS	0	0	0	0	0
600-53520-810	LIFT STATION - SCADA UPGRADE	0	0	0	0	0
600-53520-850	LIFT STATION CIP	159,928	159,928	0	(159,928)	0
	TOTAL LIFT STATION	177,688	177,688	34,800	(142,888)	511

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WWTP/SANITARY SEWER FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	WWTP EQUIPMENT					
600-53530-300	WWTP COMPUTERS	0	0	0	0	0
600-53530-310	WWTP REPAIRS	0	0	0	0	0
600-53530-350	EQUIP MAINT & REPAIRS	0	0	1,500	1,500	0
600-53530-540	DEPRECIATION-EQUIPMENT	0	0	0	0	0
600-53530-810	PUMPING/JETTER TRUCK	0	0	0	0	0
600-53530-820	WWTP VEHICLES	0	0	0	0	0
	TOTAL WWTP EQUIPMENT	0	0	1,500	1,500	0
	DEPARTMENT 540					
600-53540-355	WIND TURBINE MAINT & REPAIR	0	0	2,500	2,500	0
	TOTAL DEPARTMENT 540	0	0	2,500	2,500	0
600-58940-630	DEBT ISSUANCE COST	0	0	0	0	0
	TOTAL DEPARTMENT 940	0	0	0	0	0
600-59999-000	GASB 68 PENSION ACTIVITY	0	0	0	0	0
	TOTAL DEPARTMENT 999	0	0	0	0	0
600-99998-000	OPEB CLEARING ACCOUNT- SEWER	0	0	0	0	0
	TOTAL DEPARTMENT 998	0	0	0	0	0
	DEPARTMENT 999					
600-99999-000	OPEB CLEARING ACCOUNT-SEWER	0	0	0	0	0
	TOTAL DEPARTMENT 999	0	0	0	0	0
	TOTAL FUND EXPENDITURES	1,415,083	1,415,083	2,305,291	890,208	61
	NET REVENUES OVER EXPENDITURES	(516,388)	(516,388)	(97,978)	(418,410)	(123)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

STORMWATER UTILITY

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TAXES					
610-41110-610	TAXES	0	0	0	0	0
	TOTAL TAXES	0	0	0	0	0
	PUBLIC CHARGES FOR SERVICE					
610-46409-610	RESIDENTIAL STORMWATER FEES	139,403	139,403	247,245	(107,842)	56
610-46411-610	NON-RESIDENTIAL STRMWATER FEES	150,613	150,613	274,414	(123,801)	55
610-46412-610	MISC OPERATING REVENUE	428	428	650	(222)	66
	TOTAL PUBLIC CHARGES FOR SERVICE	290,444	290,444	522,309	(231,865)	56
	MISCELLANEOUS STORMWATER REV					
610-48000-610	OTHER FINANCING SOURCE	0	0	0	0	0
610-48110-510	INT ON TEMP INVESTMENTS	0	0	5,170	(5,170)	0
610-48110-610	INTEREST INCOME	0	0	0	0	0
610-48130-530	STWT ASSESSMENT REVENUE	0	0	0	0	0
610-48300-610	SALE OF CITY PROPERTY	0	0	0	0	0
610-48580-512	INSUR DIVIDEND/AUDIT ADJ-STORM	0	0	0	0	0
	TOTAL MISCELLANEOUS STORMWATER RE	0	0	5,170	(5,170)	0
	OTHER FINANCING SOURCES					
610-49100-571	BOND PREMIUM	0	0	0	0	0
610-49100-610	PROCEEDS FROMLONG TERM DEBT	0	0	557,591	(557,591)	0
610-49100-611	CONTRA PROCEEDS FROM LONG-TERM	0	0	0	0	0
610-49200-570	TRANSFER FROM OTHER FUNDS	0	0	0	0	0
610-49999-990	FUND BALANCE APPLIED	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	557,591	(557,591)	0
	TOTAL FUND REVENUE	290,444	290,444	1,085,070	(794,626)	27

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

STORMWATER UTILITY

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	STORMWATER					
610-53580-110	STORMWATER SALARY	22,132	22,132	75,726	53,594	29
610-53580-131	STORMWATER CLOTHING ALLOWANCE	0	0	0	0	0
610-53580-132	STORMWATER DENTAL INS	376	376	1,281	905	29
610-53580-133	STORMWATER HEALTH INS	6,290	6,290	26,368	20,078	24
610-53580-134	STORMWATER INCOME CONT	0	0	309	309	0
610-53580-136	STORMWATER LIFE INS	24	24	177	153	14
610-53580-138	STORMWATER RETIREMENT	1,592	1,592	5,356	3,764	30
610-53580-150	STORMWATER FICA	1,691	1,691	5,793	4,102	29
610-53580-180	RECOGNITION PROGRAM	0	0	110	110	0
610-53580-200	MAINTENANCE AND REPAIRS	0	0	8,500	8,500	0
610-53580-210	PROFESSIONAL SERVICES	7,375	7,375	8,000	625	92
610-53580-211	STWT PROFESSIONAL SERVICES - C	0	0	0	0	0
610-53580-251	STWT IT MAINT & REPAIR	689	689	100	(589)	689
610-53580-300	STWT EXPENSES	0	0	0	0	0
610-53580-301	WATERWAY MAINTENANCE	128,902	128,902	236,900	107,998	54
610-53580-302	STREET SWEEPING	3,042	3,042	3,000	(42)	101
610-53580-330	STWT PROFESSIONAL DEVL	0	0	500	500	0
610-53580-340	STORMWATER SUPPLIES & EQUIP	0	0	1,300	1,300	0
610-53580-350	STORMWATER EQUIP MAINT & REPAI	229	229	2,000	1,771	11
610-53580-390	STORMWATER MISC	0	0	250	250	0
610-53580-392	STWT PUBLIC RELATIONS & ADVOCA	0	0	0	0	0
610-53580-510	STORMWATER PROPERTY INSURANCE	(315)	(315)	225	540	(140)
610-53580-511	STORMWATER VEHICLE INSURANCE	0	0	0	0	0
610-53580-512	STORMWATER WORKERS COMP INS	658	658	2,017	1,359	33
610-53580-530	PRINCIPAL DEBT PAYMENT	100,500	100,500	65,500	(35,000)	153
610-53580-540	DEPRECIATION-EXPENSE	0	0	0	0	0
610-53580-620	INTEREST ON LONG-TERM DEBT	8,735	8,735	6,345	(2,390)	138
610-53580-840	STORMWATER EQUIPMENT PURCHASE	0	0	900	900	0
610-53580-850	STWT ROAD CONSTRUCTION	67,045	67,045	258,000	190,955	26
610-53580-851	SOUTH GATE POND RELOCATE	0	0	0	0	0
610-53580-891	STWT MAPPING	0	0	0	0	0
610-53580-900	GARFIELD STREET PROJECT	0	0	0	0	0
610-53580-901	BUILDING STORAGE AND GROUNDS	0	0	12,375	12,375	0
	TOTAL STORMWATER	348,965	348,965	721,032	372,067	48
610-58940-630	DEBT ISSUANCE COST	0	0	0	0	0
610-58940-700	TRANSFER TO WATER & LIGHT	0	0	0	0	0
610-58940-710	TRANSFER TO DEBT SERVICE	0	0	0	0	0
	TOTAL DEPARTMENT 940	0	0	0	0	0
	TOTAL FUND EXPENDITURES	348,965	348,965	721,032	372,067	48
	NET REVENUES OVER EXPENDITURES	(58,521)	(58,521)	364,038	(422,559)	(14)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	WATER UTILITY					
620-42421-002	CAPITAL CONTRIBUTIONS - WATER	.00	.00	50,000.00	(50,000.00)	.00
620-42461-012	RESIDENTIAL WATER SALES	408,281.35	408,281.35	754,460.00	(346,178.65)	54.12
620-42461-022	COMMERCIAL WATER SALES	49,625.07	49,625.07	99,898.00	(50,272.93)	49.68
620-42461-032	INDUSTRIAL WATER SALES	44,943.81	44,943.81	22,401.00	22,542.81	200.63
620-42461-042	SUBURBAN WATER SALES	.00	.00	9,411.00	(9,411.00)	.00
620-42461-062	MULTI-FAMILY RESIDENT WTR SALE	14,865.99	14,865.99	31,025.00	(16,159.01)	47.92
620-42462-002	PRIVATE FIRE PROTECTION	3,941.40	3,941.40	9,959.00	(6,017.60)	39.58
620-42463-012	PUBLIC FIRE PROTECTION RENTAL	170,598.98	170,598.98	276,474.00	(105,875.02)	61.71
620-42464-002	PUBLIC AUTHORITY SALES	30,619.84	30,619.84	64,670.00	(34,050.16)	47.35
620-42470-002	PENALTIES	1,843.50	1,843.50	3,765.00	(1,921.50)	48.96
620-42471-002	MISC. SERVICE REVENUES	961.10	961.10	4,746.00	(3,784.90)	20.25
620-42472-002	RENTS FROM WATER PROPERTY	34,386.14	34,386.14	19,173.00	15,213.14	179.35
620-42910-580	PROCEEDS FROM LONG-TERM DEBT	.00	.00	743,902.00	(743,902.00)	.00
	TOTAL WATER UTILITY	760,067.18	760,067.18	2,089,884.00	(1,329,816.82)	36.37
	SOURCE 48					
620-48110-510	INT ON TEMP INVESTMENTS	.00	.00	22,191.00	(22,191.00)	.00
	TOTAL SOURCE 48	.00	.00	22,191.00	(22,191.00)	.00
	TOTAL FUND REVENUE	760,067.18	760,067.18	2,112,075.00	(1,352,007.82)	35.99

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	TAXES - WATER					
620-52408-001	TAXES	9,809.63	9,809.63	19,800.00	9,990.37	49.54
620-52408-002	FICA TAX EXPENSE	.00	.00	23,152.00	23,152.00	.00
620-52408-022	PROPERTY TAX EQUIVALENT-WATER	.00	.00	190,000.00	190,000.00	.00
	TOTAL TAXES - WATER	9,809.63	9,809.63	232,952.00	223,142.37	4.21
	AMORTIZATION & INT - WATER					
620-52427-000	DEBT PAYMENTS	350,000.00	350,000.00	300,000.00	(50,000.00)	116.67
620-52427-002	INTEREST EXPENSE	42,750.00	42,750.00	81,450.00	38,700.00	52.49
	TOTAL AMORTIZATION & INT - WATER	392,750.00	392,750.00	381,450.00	(11,300.00)	102.96
	WATER PLANT MAINTENANCE					
620-52605-002	MAINT WATER SOURCE PLANT	.00	.00	8,250.00	8,250.00	.00
	TOTAL WATER PLANT MAINTENANCE	.00	.00	8,250.00	8,250.00	.00
	POWER FOR PUMPING					
620-52620-110	OPER PUMPING SALARY	6,606.17	6,606.17	14,867.00	8,260.83	44.44
620-52622-002	OPER POWER PURCHASED FOR PUMPI	28,706.83	28,706.83	56,400.00	27,693.17	50.90
620-52623-002	OPER PUMP SUPPLIES & EXPENSES	.00	.00	743.00	743.00	.00
620-52625-002	MAINT PUMP BUILDINGS & EQUIPME	18,662.21	18,662.21	9,900.00	(8,762.21)	188.51
620-52625-110	MAINT PUMP BLDG & EQPMT SALARY	12,046.29	12,046.29	17,840.00	5,793.71	67.52
	TOTAL POWER FOR PUMPING	66,021.50	66,021.50	99,750.00	33,728.50	66.19
	WATER TREATMENT					
620-52630-110	OPER WATER TREATMENT SALARY	13,363.18	13,363.18	26,760.00	13,396.82	49.94
620-52631-002	OPER WATER TREATMENT CHEMICALS	16,787.44	16,787.44	25,767.00	8,979.56	65.15
620-52635-002	MAINT TREATMENT EQUIPMENT	.00	.00	2,500.00	2,500.00	.00
620-52635-110	MAINT TREATMENT EQPMNT SALARY	761.12	761.12	1,487.00	725.88	51.18
	TOTAL WATER TREATMENT	30,911.74	30,911.74	56,514.00	25,602.26	54.70
	WATER OPERATIONS					
620-52640-110	OPER SUPERVISION SALARY	833.73	833.73	21,081.00	20,247.27	3.95
620-52641-002	WATER INVESTIGATIONS	.00	.00	2,000.00	2,000.00	.00
	TOTAL WATER OPERATIONS	833.73	833.73	23,081.00	22,247.27	3.61

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	WATER MAINTENANCE					
620-52650-002	MAINT STANDPIPE & RESERVOIRS	125.00	125.00	18,500.00	18,375.00	.68
620-52651-002	MAINT MAINS	8,018.29	8,018.29	.00	(8,018.29)	.00
620-52651-003	CAPITAL PROJECTS MAINS	148,344.04	148,344.04	510,000.00	361,655.96	29.09
620-52651-004	CAPITAL WATER OTHER	133,232.49	133,232.49	.00	(133,232.49)	.00
620-52651-110	MAINT MAINS SALARY	10,409.33	10,409.33	14,867.00	4,457.67	70.02
620-52651-891	MAINT MAIN MAPPING	346.25	346.25	1,000.00	653.75	34.63
620-52652-002	MAINT SERVICES	5,008.97	5,008.97	9,400.00	4,391.03	53.29
620-52652-110	MAINT SERVICES SALARY	13,169.57	13,169.57	44,600.00	31,430.43	29.53
620-52653-002	MAINT METERS	1,929.36	1,929.36	43,000.00	41,070.64	4.49
620-52653-110	MAINT METERS SALARY	5,077.48	5,077.48	8,920.00	3,842.52	56.92
620-52654-002	MAINT HYDRANTS	.00	.00	20,000.00	20,000.00	.00
620-52654-110	MAINT HYDRANTS SALARY	490.97	490.97	5,947.00	5,456.03	8.26
620-52655-002	MAINT MAINTENANCE OF OTHER PLA	1,127.44	1,127.44	17,275.00	16,147.56	6.53
	TOTAL WATER MAINTENANCE	327,279.19	327,279.19	693,509.00	366,229.81	47.19
	WATER CUSTOMER ACCOUNTS					
620-52901-110	OPER METER READING SALARY	105.63	105.63	.00	(105.63)	.00
620-52902-002	OPER ACCOUNTING & COLLECTING	16,619.26	16,619.26	54,450.00	37,830.74	30.52
620-52902-110	OPER ACCOUNT & COLLLECT SALARY	21,378.99	21,378.99	56,668.00	35,289.01	37.73
620-52903-002	OPER READING & COLLECTING EXPE	3,405.40	3,405.40	6,435.00	3,029.60	52.92
620-52904-002	OPER UNCOLLECTABLE ACCOUNTS	.00	.00	150.00	150.00	.00
	TOTAL WATER CUSTOMER ACCOUNTS	41,509.28	41,509.28	117,703.00	76,193.72	35.27
	WATER ADMIN & GENERAL					
620-52920-110	OPER ADMINISTRATIVE SALARY	31,471.06	31,471.06	63,317.00	31,845.94	49.70
620-52921-002	OPER OFFICE SUPPLIES & EXPENSE	9,622.53	9,622.53	5,500.00	(4,122.53)	174.96
620-52924-002	OPER PROPERTY INSURANCE	.00	.00	7,125.00	7,125.00	.00
620-52925-002	OPER INJURIES & DAMAGE	3,865.11	3,865.11	15,756.00	11,890.89	24.53
620-52926-001	OPER PENSIONS & BENEFITS	49,686.03	49,686.03	92,525.00	42,838.97	53.70
620-52926-002	OPER PENSIONS & BENEFITS	113.77	113.77	.00	(113.77)	.00
620-52928-392	WTR PUBLIC RELATIONS & ADVOCAC	.00	.00	1,500.00	1,500.00	.00
	TOTAL WATER CUSTOMER ACCOUNTS	94,758.50	94,758.50	185,723.00	90,964.50	51.02

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	MISC WATER OPER EXPENSES					
620-52930-002	OPER MISC GENERAL EXPENSE	4,321.04	4,321.04	9,900.00	5,578.96	43.65
620-52930-022	RECOGNITION PROGRAM	.00	.00	110.00	110.00	.00
620-52930-110	OPER MISC GENERAL SALARY	14,931.65	14,931.65	21,832.00	6,900.35	68.39
620-52930-130	WATER SAFETY & PPE	618.72	618.72	2,300.00	1,681.28	26.90
620-52930-251	IT SERVICE & EQUIP	3,593.19	3,593.19	6,000.00	2,406.81	59.89
620-52930-330	PROFESSIONAL DEVELOPMENT	5,048.75	5,048.75	7,500.00	2,451.25	67.32
620-52930-343	TRANSPORTATION FUEL	2,138.05	2,138.05	3,000.00	861.95	71.27
620-52930-360	BUILDING EXPENSES - RENT	.00	.00	10,500.00	10,500.00	.00
620-52933-002	OPER TRANSPORTATIONS EXPENSE	95.03	95.03	6,000.00	5,904.97	1.58
620-52933-003	CONTRA OPER EQUIPMENT EXPENSE	(1.76)	(1.76)	.00	1.76	.00
620-52935-002	MAINT MAINTENANCE OF GENERAL P	2,635.39	2,635.39	6,000.00	3,364.61	43.92
620-52935-110	MAINTENANCE OF GEN PLNT SALARY	1,480.58	1,480.58	4,460.00	2,979.42	33.20
	TOTAL MISC WATER OPER EXPENSES	34,860.64	34,860.64	77,602.00	42,741.36	44.92
	TOTAL ELECTRIC EXPENDITURES	998,734.21	998,734.21	1,876,534.00	877,799.79	53.22
	NET REVENUES OVER EXPENDITURES	(238,667.03)	(238,667.03)	235,541.00	(474,208.03)	(50.33)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	SOURCE 40					
620-40417-002	GAIN/LOSS FROM NON-UTILITY OP	0	0	0	0	0
620-40499-000	RETAINED EARNINGS APPLIED	0	0	0	0	0
	TOTAL SOURCE 40	0	0	0	0	0

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	ELECTRIC UTILITY					
620-41400-001	OPERATING & OTHER REVENUES	0	0	0	0	0
620-41401-001	OPERATING EXPENSES	0	0	0	0	0
620-41402-001	MAINTENANCE EXPENSE	0	0	0	0	0
620-41412-001	REVENUE FROM LEASED PLANT	0	0	0	0	0
620-41413-001	EXPENSES FROM LEASED PLANT	0	0	0	0	0
620-41415-001	JOBBING SALES	0	0	0	0	0
620-41419-001	INTEREST & DIVIDENDS	0	0	0	0	0
620-41421-001	CAPITAL CONTRIBUTIONS - ELECTR	0	0	0	0	0
620-41425-001	AMORTIZATION OF REG LIABILITY	0	0	0	0	0
620-41426-001	OTHER INCOME DEDUCTIONS	0	0	0	0	0
620-41430-021	INTEREST ON DEBT TO MUNI UB&T	0	0	0	0	0
620-41430-031	INTEREST ON DEBT TO MUNI UB&T	0	0	0	0	0
620-41431-001	CUSTOMER DEPOSIT INTEREST	0	0	0	0	0
620-41432-001	INTEREST ON CONSTRUCTION	0	0	0	0	0
620-41434-001	SALE OF PROPERTY	0	0	0	0	0
620-41435-001	MISCELLANEOUS DEBIT TO SURPLUS	0	0	0	0	0
620-41439-001	APPROPRIATIONS ON INCOME	0	0	0	0	0
620-41440-011	URBAN RESIDENTIAL RG1	0	0	0	0	0
620-41440-101	YARD LIGHTS URBAN RESIDENTIAL	0	0	0	0	0
620-41441-011	RURAL RESIDENTIAL RG1	0	0	0	0	0
620-41441-021	RURAL COMMERCIAL S-PH GS1	0	0	0	0	0
620-41441-031	RURAL COMMERCIAL 3-PH GS2	0	0	0	0	0
620-41441-041	RURAL SMALL POWER CP1	0	0	0	0	0
620-41441-051	RURAL LARGE POWER CP2	0	0	0	0	0
620-41441-101	YARD LIGHTS RURAL	0	0	0	0	0
620-41442-011	URBAN COMMERCIAL S-PH GS1	0	0	0	0	0
620-41442-021	MUNICIPAL COMMERCIAL S-PH GS2	0	0	0	0	0
620-41442-031	URBAN COMMERCIAL 3-PH GS2	0	0	0	0	0
620-41442-041	MUNICIPAL COMMERCIAL 3-PH GS2	0	0	0	0	0
620-41442-051	MUNICIPAL ATHLETIC FIELD MIS	0	0	0	0	0
620-41442-061	MUNICIPAL YARD LIGHTS - MS-1	0	0	0	0	0
620-41442-062	MUNICIPAL GREEN POWER	0	0	0	0	0
620-41442-101	YARD LIGHTS URBAN COMMERCIAL	0	0	0	0	0
620-41443-011	URBAN LARGE POWER CP2	0	0	0	0	0
620-41443-021	MUNICIPAL LARGE POWER CP2	0	0	0	0	0
620-41443-031	INDUSTRIAL CP4	0	0	0	0	0
620-41443-041	URBAN SMALL POWER CP1	0	0	0	0	0
620-41443-051	MUNICIPAL SMALL POWER CP1	0	0	0	0	0
620-41443-101	YARD LIGHTS LARGE POWER	0	0	0	0	0
620-41444-001	MUNICIPAL STREET LIGHTING MS1	0	0	0	0	0
620-41448-001	INTERDEPARTMENTAL SALES	0	0	0	0	0
620-41450-001	PENALTIES	0	0	0	0	0
620-41451-001	MISCELLANEOUS SERVICE REVENUES	0	0	0	0	0
620-41452-001	OVERHEAD - ELECTRIC	0	0	0	0	0
620-41454-001	RENT ELECTRIC PROPERTY	0	0	0	0	0
620-41456-001	OTHER ELECTRIC REVENUE	0	0	0	0	0
620-41457-001	INSUR DIVIDEND/AUDIT ADJ-ELECT	0	0	0	0	0
620-41910-580	PROCEEDS FROM LONG-TERM DEBT	0	0	0	0	0
620-41910-581	CONTRA PROCEEDS FROM LONG-DEBT	0	0	0	0	0
	TOTAL ELECTRIC UTILITY	0	0	0	0	0

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	WATER UTILITY					
620-42400-002	OPERATING & OTHER REVENUE	0	0	0	0	0
620-42401-002	OPERATING EXPENSES	0	0	0	0	0
620-42402-002	MAINTENANCE EXPENSES	0	0	0	0	0
620-42412-002	REVENUE FROM LEASED PLANT	0	0	0	0	0
620-42418-002	NONOPERATING RENTAL INCOME	0	0	0	0	0
620-42419-002	INTEREST INCOME	0	0	0	0	0
620-42421-002	CAPITAL CONTRIBUTIONS - WATER	0	0	50,000	(50,000)	0
620-42425-002	AMORTIZATION OF REG LIABILITY	0	0	0	0	0
620-42426-002	OTHER INCOME DEDUCTIONS	0	0	0	0	0
620-42430-002	INTERST ON DEBT TO MUNI	0	0	0	0	0
620-42430-012	INTEREST ON DEBT TO MUNI UB&T	0	0	0	0	0
620-42430-022	INTEREST ON DEBT TO MUNI UB&T	0	0	0	0	0
620-42432-002	INTEREST ON CONSTRUCTION	0	0	0	0	0
620-42434-001	SALE OF PROPERTY	0	0	0	0	0
620-42434-002	GAIN ON SALE OF PROPERTY	0	0	0	0	0
620-42435-002	MISCELLANEOUS DEBIT TO SURPLUS	0	0	0	0	0
620-42439-002	INCOME TO MUNICIPAL FUNDS	0	0	0	0	0
620-42452-002	OVERHEAD - WATER	0	0	0	0	0
620-42457-002	INSUR DIVIDEND/AUDIT ADJ-WATER	0	0	0	0	0
620-42460-012	UNMETER RESIDENTIAL WATER SALE	0	0	0	0	0
620-42460-022	UNMETER COMMERCIAL WATER SALE	0	0	0	0	0
620-42461-012	RESIDENTIAL WATER SALES	408,281	408,281	754,460	(346,179)	54
620-42461-022	COMMERCIAL WATER SALES	49,625	49,625	99,898	(50,273)	50
620-42461-032	INDUSTRIAL WATER SALES	44,944	44,944	22,401	22,543	201
620-42461-042	SUBURBAN WATER SALES	0	0	9,411	(9,411)	0
620-42461-052	FARM WATER SALES	0	0	0	0	0
620-42461-062	MULTI-FAMILY RESIDENT WTR SALE	14,866	14,866	31,025	(16,159)	48
620-42462-002	PRIVATE FIRE PROTECTION	3,941	3,941	9,959	(6,018)	40
620-42463-002	HYDRANT RENTAL	0	0	0	0	0
620-42463-012	PUBLIC FIRE PROTECTION RENTAL	170,599	170,599	276,474	(105,875)	62
620-42464-002	PUBLIC AUTHORITY SALES	30,620	30,620	64,670	(34,050)	47
620-42470-002	PENALTIES	1,844	1,844	3,765	(1,922)	49
620-42470-003	PENALTIES	0	0	0	0	0
620-42470-004	PENALTIES-STORMWATER RESIDENTI	0	0	0	0	0
620-42470-005	PENALTIES-STORMWATER NON-RESID	0	0	0	0	0
620-42471-002	MISC. SERVICE REVENUES	961	961	4,746	(3,785)	20
620-42472-002	RENTS FROM WATER PROPERTY	34,386	34,386	19,173	15,213	179
620-42474-002	OTHER WATER REVENUES	0	0	0	0	0
620-42910-580	PROCEEDS FROM LONG-TERM DEBT	0	0	743,902	(743,902)	0
620-42910-581	CONTRA PROCEEDS FROM LONG-DEBT	0	0	0	0	0
	TOTAL WATER UTILITY	760,067	760,067	2,089,884	(1,329,817)	36

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	SOURCE 48					
620-48110-510	INT ON TEMP INVESTMENTS	0	0	22,191	(22,191)	0
	TOTAL SOURCE 48	0	0	22,191	(22,191)	0
	SOURCE 49					
620-49200-570	TRANSFER FROM OTHER FUNDS	0	0	0	0	0
	TOTAL SOURCE 49	0	0	0	0	0
	TOTAL FUND REVENUE	760,067	760,067	2,112,075	(1,352,008)	36

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
620-50408-001	TAXES	0	0	0	0	0
	TOTAL DEPARTMENT 408	0	0	0	0	0
	DEPARTMENT 926					
620-50926-001	PENSION	0	0	0	0	0
	TOTAL DEPARTMENT 926	0	0	0	0	0
	DEPARTMENT 927					
620-50927-001	CASH SHORT & OVER	0	0	0	0	0
	TOTAL DEPARTMENT 927	0	0	0	0	0
620-51403-001	DEPRECIATION EXPENSE	0	0	0	0	0
620-51403-101	DEPRECIATION EXPENSE - CIAC	0	0	0	0	0
	TOTAL DEPARTMENT 403	0	0	0	0	0
	DEPARTMENT 408					
620-51408-001	FICA TAX EXPENSE	0	0	0	0	0
620-51408-011	LICENSE FEES & OTHER TAX	0	0	0	0	0
620-51408-021	PROPERTY TAX EQUIVALENT	0	0	0	0	0
	TOTAL DEPARTMENT 408	0	0	0	0	0
	DEPARTMENT 416					
620-51416-001	COST OF JOBBING SALES	0	0	0	0	0
	TOTAL DEPARTMENT 416	0	0	0	0	0
	DEPARTMENT 426					
620-51426-001	OTHER INCOME DEDUCTIONS	0	0	0	0	0
	TOTAL DEPARTMENT 426	0	0	0	0	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 427					
620-51427-000	DEBT PAYMENTS	0	0	0	0	0
620-51427-001	INTEREST EXPENSE	0	0	0	0	0
620-51427-003	CONTRA DEBT PAYMENTS	0	0	0	0	0
	TOTAL DEPARTMENT 427	0	0	0	0	0
	DEPARTMENT 428					
620-51428-001	AMORTIZATION OF DEBT DISC	0	0	0	0	0
620-51428-003	DEBT ISSUANCE EXPENSE	0	0	0	0	0
	TOTAL DEPARTMENT 428	0	0	0	0	0
	DEPARTMENT 430					
620-51430-041	INTEREST ON DEBT TO MUNI UB&T	0	0	0	0	0
	TOTAL DEPARTMENT 430	0	0	0	0	0
	DEPARTMENT 545					
620-51545-001	OPER POWER PURCHASED	0	0	0	0	0
620-51545-011	OPER PURCHASED POWER EARLY/LAT	0	0	0	0	0
	TOTAL DEPARTMENT 545	0	0	0	0	0
	DEPARTMENT 546					
620-51546-001	OTHER POWER SUPPLY EXPENSES	0	0	0	0	0
	TOTAL DEPARTMENT 546	0	0	0	0	0
	ELECTRIC OPERATIONS					
620-51560-001	OPER SUPERVISION EXPENSE	0	0	0	0	0
620-51560-110	OPER SUPERVISION SALARY	0	0	0	0	0
	TOTAL ELECTRIC OPERATIONS	0	0	0	0	0

CITY OF EVANSVILLE

DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 561					
620-51561-001	OPER LINE & STATION LABOR	0	0	0	0	0
620-51561-110	OPER LINE & STATION SALARY	0	0	0	0	0
	TOTAL DEPARTMENT 561	0	0	0	0	0
	DEPARTMENT 562					
620-51562-001	OPER LINE & STATION EXPENSES	0	0	0	0	0
	TOTAL DEPARTMENT 562	0	0	0	0	0
	DEPARTMENT 565					
620-51565-001	STREET LIGHTING EXPENSE	0	0	0	0	0
	TOTAL DEPARTMENT 565	0	0	0	0	0
	DEPARTMENT 566					
620-51566-001	OPER METER EXPENSE	0	0	0	0	0
620-51566-021	OPER BAKER METER EXPENSE	0	0	0	0	0
620-51566-110	OPER METER SALARY	0	0	0	0	0
	TOTAL DEPARTMENT 566	0	0	0	0	0
	DEPARTMENT 567					
620-51567-001	OPER CUSTOMER INSTALLATIONS EX	0	0	0	0	0
620-51567-011	OPER CUSTOMER STRAY VOLTAGE	0	0	0	0	0
620-51567-021	OPER DEMAND SIDE MANAGEMENT	0	0	0	0	0
620-51567-110	OPER CUSTOMER INSTALL SALARY	0	0	0	0	0
	TOTAL DEPARTMENT 567	0	0	0	0	0
	DEPARTMENT 569					
620-51569-001	OPER DISTRIBUTION EXPENSES	0	0	0	0	0
	TOTAL DEPARTMENT 569	0	0	0	0	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 571					
620-51571-001	MAINT STRUCTURES & EQUIPMENT	0	0	0	0	0
620-51571-011	MAINT SUBSTATION	0	0	0	0	0
620-51571-021	MAINT BAKER SUBSTATION	0	0	0	0	0
620-51571-110	MAINT STRUCTURES & EQMT SALARY	0	0	0	0	0
	TOTAL DEPARTMENT 571	0	0	0	0	0
	DEPARTMENT 572					
620-51572-001	MAINT LINES	0	0	0	0	0
620-51572-003	CONTRA EXPENSE CITY JOBS	0	0	0	0	0
620-51572-021	MAINT STORM 08/05/00	0	0	0	0	0
620-51572-031	MAINT STOUGHTON TRAILER SUBSTA	0	0	0	0	0
620-51572-110	MAINT LINES SALARY	0	0	0	0	0
620-51572-840	MAINT LINE EQUIPMENT	0	0	0	0	0
620-51572-891	MAINT LINE MAPPING	0	0	0	0	0
	TOTAL DEPARTMENT 572	0	0	0	0	0
	DEPARTMENT 573					
620-51573-001	MAINT LINE TRANSFORMERS	0	0	0	0	0
620-51573-002	MAINT LINE TRANSFORMERS/ERROR	0	0	0	0	0
620-51573-021	MAINT BAKER TRANSFORMERS	0	0	0	0	0
620-51573-031	MAINT STOUGHTON TRAILER TRANSF	0	0	0	0	0
620-51573-110	MAINT LINE TRANSFORMERS SALARY	0	0	0	0	0
	TOTAL DEPARTMENT 573	0	0	0	0	0
	DEPARTMENT 574					
620-51574-001	MAINT STREET LIGHTING	0	0	0	0	0
620-51574-110	MAINT STREET LIGHTING SALARY	0	0	0	0	0
	TOTAL DEPARTMENT 574	0	0	0	0	0
	DEPARTMENT 575					
620-51575-001	MAINT METERS	0	0	0	0	0
620-51575-110	MAINT METERS SALARY	0	0	0	0	0
	TOTAL DEPARTMENT 575	0	0	0	0	0

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 576					
620-51576-001	MAINT MISC DISTRIBUTION PLANT	0	0	0	0	0
	TOTAL DEPARTMENT 576	0	0	0	0	0
	DEPARTMENT 901					
620-51901-001	OPER METER READING LABOR	0	0	0	0	0
620-51901-110	OPER METER READING SALARY	0	0	0	0	0
	TOTAL DEPARTMENT 901	0	0	0	0	0
	DEPARTMENT 902					
620-51902-001	OPER ACCOUNTING & COLLECTING L	0	0	0	0	0
620-51902-110	OPER ACCOUNT & COLLECT SALARY	0	0	0	0	0
620-51902-210	OPER ACCOUNTING PROF SERVICES	0	0	0	0	0
	TOTAL DEPARTMENT 902	0	0	0	0	0
	DEPARTMENT 903					
620-51903-001	OPER READING & COLLECTING EXPE	0	0	0	0	0
	TOTAL DEPARTMENT 903	0	0	0	0	0
	DEPARTMENT 904					
620-51904-001	OPER UNCOLLECTABLE ACCOUNTS EX	0	0	0	0	0
	TOTAL DEPARTMENT 904	0	0	0	0	0
	ELECTRIC ADMIN & GENERAL					
620-51920-001	OPER ADMINISTRATIVE SALARIES	0	0	0	0	0
620-51920-110	OPER ADMINISTRATIVE SALARY	0	0	0	0	0
	TOTAL ELECTRIC ADMIN & GENERAL	0	0	0	0	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 921					
620-51921-001	OPER OFFICE SUPPLIES & EXPENSE	0	0	0	0	0
	TOTAL DEPARTMENT 921	0	0	0	0	0
	DEPARTMENT 922					
620-51922-000	CONTRA LABOR EXPENSE	0	0	0	0	0
620-51922-001	CONTRA ADMIN EXPENSE	0	0	0	0	0
	TOTAL DEPARTMENT 922	0	0	0	0	0
	DEPARTMENT 923					
620-51923-001	OPER OUTSIDE SERVICES EMPLOYED	0	0	0	0	0
	TOTAL DEPARTMENT 923	0	0	0	0	0
	DEPARTMENT 924					
620-51924-001	OPER PROPERTY INSURANCE	0	0	0	0	0
	TOTAL DEPARTMENT 924	0	0	0	0	0
	DEPARTMENT 925					
620-51925-001	OPER INJURIES & DAMAGES	0	0	0	0	0
620-51925-011	OPER SAFETY COMMITTEE	0	0	0	0	0
	TOTAL DEPARTMENT 925	0	0	0	0	0
	DEPARTMENT 926					
620-51926-001	OPER PENSIONS & BENEFITS	0	0	0	0	0
620-51926-011	PENSIONS & OTHER BENEFITS	0	0	0	0	0
620-51926-021	PENSION & OTHER BENEFITS	0	0	0	0	0
620-51926-041	PENSION & OTHER BENEFITS	0	0	0	0	0
620-51926-081	PENSION & OTHER BENEFITS	0	0	0	0	0
	TOTAL DEPARTMENT 926	0	0	0	0	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 928					
620-51928-001	OPRE REGULATORY COMMISSION EXP	0	0	0	0	0
620-51928-392	ELC PUBLIC RELATIONS & ADVOCAC	0	0	0	0	0
	TOTAL DEPARTMENT 928	0	0	0	0	0
	MISC ELECTRIC OPER EXPENSES					
620-51930-001	MISC GENERAL EXPENSES	0	0	0	0	0
620-51930-011	RECOGNITION PROGRAM	0	0	0	0	0
620-51930-110	OPER MISC GENERAL SALARY	0	0	0	0	0
620-51930-130	ELC SAFETY & PPE	0	0	0	0	0
620-51930-251	IT SERVICE AND EQUIPMENT	0	0	0	0	0
620-51930-330	PROFESSIONAL DEVELOPMENT	0	0	0	0	0
620-51930-360	BUILDING EXPENSES - RENT	0	0	0	0	0
	TOTAL MISC ELECTRIC OPER EXPENSES	0	0	0	0	0
	DEPARTMENT 933					
620-51933-001	OPER TRANSPORTATION EXPENSE	0	0	0	0	0
620-51933-003	CONTRA OPER EQUIPMENT EXPENSE	0	0	0	0	0
620-51933-110	OPER TRANSPORTATION SALARY	0	0	0	0	0
	TOTAL DEPARTMENT 933	0	0	0	0	0
	DEPARTMENT 935					
620-51935-001	MAINT GENERAL PLANT	0	0	0	0	0
620-51935-110	MAINT GENERAL PLANT SALARY	0	0	0	0	0
	TOTAL DEPARTMENT 935	0	0	0	0	0
620-52403-002	DEPRECIATION EXPENSES	0	0	0	0	0
620-52403-102	DEPRECIATION EXP - CIAC PLANT	0	0	0	0	0
	TOTAL DEPARTMENT 403	0	0	0	0	0

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 408					
620-52408-001	TAXES	9,810	9,810	19,800	9,990	50
620-52408-002	FICA TAX EXPENSE	0	0	23,152	23,152	0
620-52408-012	LICENSE FEES & OTHER TAX	0	0	0	0	0
620-52408-022	PROPERTY TAX EQUIVALENT-WATER	0	0	190,000	190,000	0
	TOTAL DEPARTMENT 408	9,810	9,810	232,952	223,142	4
	DEPARTMENT 413					
620-52413-002	EXPENSES FROM LEASED PLANT	0	0	0	0	0
	TOTAL DEPARTMENT 413	0	0	0	0	0
	DEPARTMENT 427					
620-52427-000	DEBT PAYMENTS	350,000	350,000	300,000	(50,000)	117
620-52427-002	INTEREST EXPENSE	42,750	42,750	81,450	38,700	52
620-52427-003	CONTRA DEBT PAYMENTS	0	0	0	0	0
	TOTAL DEPARTMENT 427	392,750	392,750	381,450	(11,300)	103
	DEPARTMENT 428					
620-52428-002	AMORTIZATION OF DEBT DISC	0	0	0	0	0
620-52428-003	DEBT ISSUANCE EXPENSE	0	0	0	0	0
	TOTAL DEPARTMENT 428	0	0	0	0	0
	DEPARTMENT 430					
620-52430-042	INTEREST ON DEBT TO MUNI UB&T	0	0	0	0	0
	TOTAL DEPARTMENT 430	0	0	0	0	0
	DEPARTMENT 605					
620-52605-002	MAINT WATER SOURCE PLANT	0	0	8,250	8,250	0
	TOTAL DEPARTMENT 605	0	0	8,250	8,250	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	POWER FOR PUMPING					
620-52620-002	OPER PUMPING LABOR	0	0	0	0	0
620-52620-110	OPER PUMPING SALARY	6,606	6,606	14,867	8,261	44
	TOTAL POWER FOR PUMPING	6,606	6,606	14,867	8,261	44
	DEPARTMENT 622					
620-52622-002	OPER POWER PURCHASED FOR PUMPI	28,707	28,707	56,400	27,693	51
	TOTAL DEPARTMENT 622	28,707	28,707	56,400	27,693	51
	DEPARTMENT 623					
620-52623-002	OPER PUMP SUPPLIES & EXPENSES	0	0	743	743	0
	TOTAL DEPARTMENT 623	0	0	743	743	0
	DEPARTMENT 625					
620-52625-002	MAINT PUMP BUILDINGS & EQUIPME	18,662	18,662	9,900	(8,762)	189
620-52625-110	MAINT PUMP BLDG & EQPMT SALARY	12,046	12,046	17,840	5,794	68
	TOTAL DEPARTMENT 625	30,709	30,709	27,740	(2,969)	111
	WATER TREATMENT					
620-52630-002	OPER WATER TREATMENT LABOR	0	0	0	0	0
620-52630-110	OPER WATER TREATMENT SALARY	13,363	13,363	26,760	13,397	50
	TOTAL WATER TREATMENT	13,363	13,363	26,760	13,397	50
	DEPARTMENT 631					
620-52631-002	OPER WATER TREATMENT CHEMICALS	16,787	16,787	25,767	8,980	65
	TOTAL DEPARTMENT 631	16,787	16,787	25,767	8,980	65
	DEPARTMENT 632					
620-52632-002	OPER WATER TREATMENT SUPPLIES	0	0	0	0	0
	TOTAL DEPARTMENT 632	0	0	0	0	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 635					
620-52635-002	MAINT TREATMENT EQUIPMENT	0	0	2,500	2,500	0
620-52635-110	MAINT TREATMENT EQPMNT SALARY	761	761	1,487	726	51
	TOTAL DEPARTMENT 635	761	761	3,987	3,226	19
	WATER OPERATIONS					
620-52640-002	OPER SUPERVISION & LABOR	0	0	0	0	0
620-52640-110	OPER SUPERVISION SALARY	834	834	21,081	20,247	4
	TOTAL WATER OPERATIONS	834	834	21,081	20,247	4
	DEPARTMENT 641					
620-52641-002	WATER INVESTIGATIONS	0	0	2,000	2,000	0
	TOTAL DEPARTMENT 641	0	0	2,000	2,000	0
	WATER MAINTENANCE					
620-52650-002	MAINT STANDPIPE & RESERVOIRS	125	125	18,500	18,375	1
	TOTAL WATER MAINTENANCE	125	125	18,500	18,375	1
	DEPARTMENT 651					
620-52651-002	MAINT MAINS	8,018	8,018	0	(8,018)	0
620-52651-003	CAPITAL PROJECTS MAINS	148,344	148,344	510,000	361,656	29
620-52651-004	CAPITAL WATER OTHER	133,232	133,232	0	(133,232)	0
620-52651-110	MAINT MAINS SALARY	10,409	10,409	14,867	4,458	70
620-52651-891	MAINT MAIN MAPPING	346	346	1,000	654	35
	TOTAL DEPARTMENT 651	300,350	300,350	525,867	225,517	57
	DEPARTMENT 652					
620-52652-002	MAINT SERVICES	5,009	5,009	9,400	4,391	53
620-52652-110	MAINT SERVICES SALARY	13,170	13,170	44,600	31,430	30
	TOTAL DEPARTMENT 652	18,179	18,179	54,000	35,821	34

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 653					
620-52653-002	MAINT METERS	1,929	1,929	43,000	41,071	4
620-52653-110	MAINT METERS SALARY	5,077	5,077	8,920	3,843	57
	TOTAL DEPARTMENT 653	7,007	7,007	51,920	44,913	14
	DEPARTMENT 654					
620-52654-002	MAINT HYDRANTS	0	0	20,000	20,000	0
620-52654-110	MAINT HYDRANTS SALARY	491	491	5,947	5,456	8
	TOTAL DEPARTMENT 654	491	491	25,947	25,456	2
	DEPARTMENT 655					
620-52655-002	MAINT MAINTENANCE OF OTHER PLA	1,127	1,127	17,275	16,148	7
	TOTAL DEPARTMENT 655	1,127	1,127	17,275	16,148	7
	DEPARTMENT 901					
620-52901-002	OPER METER READING LABOR	0	0	0	0	0
620-52901-110	OPER METER READING SALARY	106	106	0	(106)	0
	TOTAL DEPARTMENT 901	106	106	0	(106)	0
	DEPARTMENT 902					
620-52902-002	OPER ACCOUNTING & COLLECTING	16,619	16,619	54,450	37,831	31
620-52902-110	OPER ACCOUNT & COLLLECT SALARY	21,379	21,379	56,668	35,289	38
620-52902-210	OPER ACCOUNTING PROF SERVICES	0	0	0	0	0
	TOTAL DEPARTMENT 902	37,998	37,998	111,118	73,120	34
	DEPARTMENT 903					
620-52903-002	OPER READING & COLLECTING EXPE	3,405	3,405	6,435	3,030	53
	TOTAL DEPARTMENT 903	3,405	3,405	6,435	3,030	53

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 904					
620-52904-002	OPER UNCOLLECTABLE ACCOUNTS	0	0	150	150	0
620-52904-003	OPER UNCOLLECTABLE ACCOUNTS	0	0	0	0	0
620-52904-004	OPER UNCOLLECTABLE ACCT-STORMW	0	0	0	0	0
	TOTAL DEPARTMENT 904	0	0	150	150	0
	WATER ADMIN & GENERAL					
620-52920-002	OPER ADMINISTRATIVE SALARIES	0	0	0	0	0
620-52920-110	OPER ADMINISTRATIVE SALARY	31,471	31,471	63,317	31,846	50
	TOTAL WATER ADMIN & GENERAL	31,471	31,471	63,317	31,846	50
	DEPARTMENT 921					
620-52921-002	OPER OFFICE SUPPLIES & EXPENSE	9,623	9,623	5,500	(4,123)	175
	TOTAL DEPARTMENT 921	9,623	9,623	5,500	(4,123)	175
	DEPARTMENT 922					
620-52922-002	OPER ADMIN EXPENSE TRANSFERRED	0	0	0	0	0
	TOTAL DEPARTMENT 922	0	0	0	0	0
	DEPARTMENT 923					
620-52923-002	OPER OUTSIDE SERVICES EMPLOYED	0	0	0	0	0
	TOTAL DEPARTMENT 923	0	0	0	0	0
	DEPARTMENT 924					
620-52924-002	OPER PROPERTY INSURANCE	0	0	7,125	7,125	0
	TOTAL DEPARTMENT 924	0	0	7,125	7,125	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 925					
620-52925-002	OPER INJURIES & DAMAGE	3,865	3,865	15,756	11,891	25
620-52925-012	OPER SAFETY COMMITTEE	0	0	0	0	0
	TOTAL DEPARTMENT 925	3,865	3,865	15,756	11,891	25
	DEPARTMENT 926					
620-52926-001	OPER PENSIONS & BENEFITS	49,686	49,686	92,525	42,839	54
620-52926-002	OPER PENSIONS & BENEFITS	114	114	0	(114)	0
	TOTAL DEPARTMENT 926	49,800	49,800	92,525	42,725	54
	DEPARTMENT 928					
620-52928-002	OPER REGULATORY COMMISSION EXP	0	0	0	0	0
620-52928-392	WTR PUBLIC RELATIONS & ADVOCAC	0	0	1,500	1,500	0
	TOTAL DEPARTMENT 928	0	0	1,500	1,500	0
	MISC WATER OPER EXPENSES					
620-52930-002	OPER MISC GENERAL EXPENSE	4,321	4,321	9,900	5,579	44
620-52930-012	OPER CITY	0	0	0	0	0
620-52930-022	RECOGNITION PROGRAM	0	0	110	110	0
620-52930-110	OPER MISC GENERAL SALARY	14,932	14,932	21,832	6,900	68
620-52930-130	WATER SAFETY & PPE	619	619	2,300	1,681	27
620-52930-251	IT SERVICE & EQUIP	3,593	3,593	6,000	2,407	60
620-52930-330	PROFESSIONAL DEVELOPMENT	5,049	5,049	7,500	2,451	67
620-52930-343	TRANSPORTATION FUEL	2,138	2,138	3,000	862	71
620-52930-360	BUILDING EXPENSES - RENT	0	0	10,500	10,500	0
	TOTAL MISC WATER OPER EXPENSES	30,651	30,651	61,142	30,491	50
	DEPARTMENT 933					
620-52933-002	OPER TRANSPORTATIONS EXPENSE	95	95	6,000	5,905	2
620-52933-003	CONTRA OPER EQUIPMENT EXPENSE	(2)	(2)	0	2	0
	TOTAL DEPARTMENT 933	93	93	6,000	5,907	2

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER & LIGHT FUND

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 935					
620-52935-002	MAINT MAINTENANCE OF GENERAL P	2,635	2,635	6,000	3,365	44
620-52935-110	MAINTENANCE OF GEN PLNT SALARY	1,481	1,481	4,460	2,979	33
	TOTAL DEPARTMENT 935	4,116	4,116	10,460	6,344	39
620-99998-000	OPEB CLEARING ACCOUNT- LRLIF	0	0	0	0	0
	TOTAL DEPARTMENT 998	0	0	0	0	0
	DEPARTMENT 999					
620-99999-000	OPEB CLEARING ACCOUNT- W&L	0	0	0	0	0
	TOTAL DEPARTMENT 999	0	0	0	0	0
	TOTAL FUND EXPENDITURES	998,734	998,734	1,876,534	877,800	53
	NET REVENUES OVER EXPENDITURES	(238,667)	(238,667)	235,541	(474,208)	(50)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

FUND 630

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	REVENUES					
630-41400-001	OPERATING & OTHER REVENUES	375	375	0	375	0
630-41415-001	JOBBING SALES	0	0	0	0	0
630-41419-001	INTEREST & DIVIDENDS	42,981	42,981	35,000	7,981	123
630-41421-001	CAPITAL CONTRIBUTIONS - ELECTR	0	0	15,000	(15,000)	0
630-41425-001	AMORTIZATION OF REG LIABILITY	0	0	0	0	0
630-41426-001	OTHER INCOME DEDUCTIONS	0	0	0	0	0
630-41434-001	SALE OF PROPERTY	0	0	0	0	0
630-41440-011	URBAN RESIDENTIAL RG1	2,010,949	2,010,949	2,761,931	(750,982)	73
630-41440-101	YARD LIGHTS URBAN RESIDENTIAL	3,760	3,760	0	3,760	0
630-41441-011	RURAL RESIDENTIAL RG1	0	0	1,487,194	(1,487,194)	0
630-41441-021	RURAL COMMERCIAL S-PH GS1	0	0	493,316	(493,316)	0
630-41441-031	RURAL COMMERCIAL 3-PH GS2	0	0	0	0	0
630-41441-041	RURAL SMALL POWER CP1	0	0	156,835	(156,835)	0
630-41441-051	RURAL LARGE POWER CP2	0	0	65,161	(65,161)	0
630-41441-101	YARD LIGHTS RURAL	0	0	0	0	0
630-41442-011	URBAN COMMERCIAL S-PH GS1	546,774	546,774	916,157	(369,383)	60
630-41442-021	MUNICIPAL COMMERCIAL S-PH GS2	0	0	0	0	0
630-41442-031	URBAN COMMERCIAL 3-PH GS2	0	0	0	0	0
630-41442-041	MUNICIPAL COMMERCIAL 3-PH GS2	0	0	0	0	0
630-41442-051	MUNICIPAL ATHLETIC FIELD MS2	4,744	4,744	3,705	1,039	128
630-41442-062	MUNICIPAL GREEN POWER	0	0	1,000	(1,000)	0
630-41442-101	YARD LIGHTS URBAN COMMERCIAL	5,411	5,411	9,000	(3,589)	60
630-41443-011	URBAN LARGE POWER CP2	1,516,737	1,516,737	1,552,690	(35,953)	98
630-41443-021	MUNICIPAL LARGE POWER CP2	0	0	3,080	(3,080)	0
630-41443-031	INDUSTRIAL CP3	0	0	1,314,884	(1,314,884)	0
630-41443-041	URBAN SMALL POWER CP1	0	0	167,777	(167,777)	0
630-41443-051	MUNICIPAL SMALL POWER CP1	0	0	40,121	(40,121)	0
630-41443-101	YARD LIGHTS LARGE POWER	1,854	1,854	0	1,854	0
630-41444-001	MUNICIPAL STREET LIGHTING MS1	40,276	40,276	90,919	(50,643)	44
630-41445-001	PUBLIC AUTHORITY SALES	279,940	279,940	0	279,940	0
630-41448-001	INTERDEPARTMENTAL SALES	16,250	16,250	25,000	(8,750)	65
630-41450-001	PENALTIES	7,540	7,540	20,000	(12,460)	38
630-41451-001	MISCELLANEOUS SERVICE REVENUES	0	0	0	0	0
630-41454-001	RENT ELECTRIC PROPERTY	0	0	0	0	0
630-41456-001	OTHER ELECTRIC REVENUE	7,744	7,744	5,000	2,744	155
630-41457-001	INSUR DIVIDEND/AUDIT ADJ-ELECT	0	0	0	0	0
630-41910-001	OVERHEAD - ELECTRIC	0	0	10,000	(10,000)	0
630-41910-580	PROCEEDS FROM LONG-TERM DEBT	0	0	4,375,000	(4,375,000)	0
630-41910-581	CONTRA PROCEEDS FROM LONG-TERM	0	0	0	0	0
	TOTAL REVENUES	4,485,335	4,485,335	13,548,770	(9,063,435)	33
	TOTAL FUND REVENUE	4,485,335	4,485,335	13,548,770	(9,063,435)	33

FUND 630

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
630-50926-138	RETIREMENT	28,505	28,505	0	(28,505)	0
	TOTAL DEPARTMENT 926	28,505	28,505	0	(28,505)	0
630-51241-150	FICA TAX EXPENSE	30,320	30,320	72,378	42,058	42
	TOTAL DEPARTMENT 241	30,320	30,320	72,378	42,058	42
	DEPARTMENT 403					
630-51403-101	DEPRECIATION EXPENSE - CIAC	0	0	0	0	0
630-51403-300	DEPRECIATION EXPENSE	0	0	0	0	0
	TOTAL DEPARTMENT 403	0	0	0	0	0
	DEPARTMENT 408					
630-51408-011	LICENSE FEES & OTHER TAX	44,676	44,676	90,000	45,324	50
630-51408-021	PROPERTY TAX EQUIVALENT	0	0	222,750	222,750	0
	TOTAL DEPARTMENT 408	44,676	44,676	312,750	268,074	14
	DEPARTMENT 416					
630-51416-300	COST OF JOBBING SALES	0	0	0	0	0
	TOTAL DEPARTMENT 416	0	0	0	0	0
	DEPARTMENT 426					
630-51426-300	OTHER INCOME DEDUCTIONS	0	0	0	0	0
	TOTAL DEPARTMENT 426	0	0	0	0	0
	DEPARTMENT 427					
630-51427-002	DEBT PAYMENTS	505,000	505,000	505,000	0	100
630-51427-003	CONTRA DEBT PAYMENTS	0	0	0	0	0
630-51427-004	ANNUAL DEBT SERVICE FEES	1,360	1,360	0	(1,360)	0
630-51427-300	INTEREST EXPENSE	28,846	28,846	52,268	23,422	55
	TOTAL DEPARTMENT 427	535,206	535,206	557,268	22,062	96

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

FUND 630

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 428					
630-51428-003	DEBT ISSUANCE EXPENSE	0	0	0	0	0
630-51428-300	AMORTIZATION OF DEBT DISC	0	0	0	0	0
	TOTAL DEPARTMENT 428	0	0	0	0	0
	DEPARTMENT 555					
630-51555-300	POWER PURCHASED	2,860,220	2,860,220	6,539,297	3,679,077	44
	TOTAL DEPARTMENT 555	2,860,220	2,860,220	6,539,297	3,679,077	44
	DEPARTMENT 580					
630-51580-110	OPER SUPERVISION SALARY	2,261	2,261	56,217	53,956	4
630-51580-210	OPERATION ENGINEERING	0	0	0	0	0
630-51580-300	OPER SUPERVISION EXPENSE	0	0	0	0	0
	TOTAL DEPARTMENT 580	2,261	2,261	56,217	53,956	4
	DEPARTMENT 582					
630-51582-110	OPER SUBSTATION SALARY	0	0	0	0	0
630-51582-300	CAPITAL SUBSTATION EXPENSES	671,489	671,489	4,375,000	3,703,511	15
	TOTAL DEPARTMENT 582	671,489	671,489	4,375,000	3,703,511	15
	DEPARTMENT 583					
630-51583-110	OPER OH LINES SALARY	2,343	2,343	22,611	20,268	10
630-51583-300	OPER OH LINE INSTALL	0	0	0	0	0
	TOTAL DEPARTMENT 583	2,343	2,343	22,611	20,268	10
	DEPARTMENT 584					
630-51584-110	OPER UG LINE SALARY	8,721	8,721	22,611	13,890	39
630-51584-300	OPER UG LINE	810	810	99,000	98,190	1
	TOTAL DEPARTMENT 584	9,531	9,531	121,611	112,080	8

FUND 630

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 585					
630-51585-300	STREET LIGHT INSTALLATION	5,056	5,056	3,000	(2,056)	169
	TOTAL DEPARTMENT 585	5,056	5,056	3,000	(2,056)	169
	DEPARTMENT 586					
630-51586-300	OPER METER EXPENSE	39	39	0	(39)	0
630-51586-301	CONTRA OPER METER EXPENSE	0	0	0	0	0
	TOTAL DEPARTMENT 586	39	39	0	(39)	0
	DEPARTMENT 587					
630-51587-110	CUSTOMER INSTALL SALARY	155	155	1,496	1,341	10
630-51587-300	CUSTOMER INSTALLATIONS EXPENSE	0	0	0	0	0
	TOTAL DEPARTMENT 587	155	155	1,496	1,341	10
	DEPARTMENT 588					
630-51588-300	MISC DISTRIBUTION EXPENSES	0	0	1,188	1,188	0
	TOTAL DEPARTMENT 588	0	0	1,188	1,188	0
	DEPARTMENT 590					
630-51590-110	SUBSTATION SUPERVISION SALARY	2,223	2,223	56,217	53,994	4
630-51590-300	MAINT SUPERVISION EXPENSE	0	0	0	0	0
	TOTAL DEPARTMENT 590	2,223	2,223	56,217	53,994	4
	DEPARTMENT 591					
630-51591-300	STRUCTURE MAINTENANCE	0	0	0	0	0
	TOTAL DEPARTMENT 591	0	0	0	0	0

FUND 630

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 592					
630-51592-110	SUBSTATION MAINT SALARY	14,602	14,602	112,972	98,370	13
630-51592-210	SUBSTATION MAINT PROF SERVICES	0	0	9,900	9,900	0
630-51592-300	SUBSTATION MAINTENANCE EXPENSE	2,829	2,829	30,000	27,171	9
	TOTAL DEPARTMENT 592	17,431	17,431	152,872	135,441	11
	DEPARTMENT 593					
630-51593-110	OH LINE MAINTENANCE SALARY	56,568	56,568	171,958	115,390	33
630-51593-300	OH LINE MAINTENANCE	(29,490)	(29,490)	150,000	179,490	(20)
630-51593-301	OH TREE TRIMMING	0	0	50,000	50,000	0
	TOTAL DEPARTMENT 593	27,078	27,078	371,958	344,880	7
	DEPARTMENT 594					
630-51594-110	UG LINE MAINTENANCE SALARY	80	80	769	689	10
630-51594-300	UG LINE MAINENANCE	35,545	35,545	90,000	54,455	39
630-51594-891	LINE MAPPING	765	765	16,000	15,235	5
	TOTAL DEPARTMENT 594	36,390	36,390	106,769	70,379	34
	DEPARTMENT 595					
630-51595-110	TRANSFORMERS MAINT SALARY	1,812	1,812	4,531	2,719	40
630-51595-300	TRANSFORMER MAINTENANCE	0	0	5,940	5,940	0
630-51595-840	TRANSFORMER EQUIPMENT	0	0	49,500	49,500	0
630-51595-841	CONTRA TRANSFORMER EQUIPMENT	0	0	0	0	0
	TOTAL DEPARTMENT 595	1,812	1,812	59,971	58,159	3
	DEPARTMENT 596					
630-51596-110	MAINT STREET LIGHTING SALARY	1,103	1,103	10,643	9,540	10
630-51596-300	MAINT STREET LIGHTING	2,273	2,273	5,940	3,667	38
630-51596-840	STREET LIGHT EQUIPMENT	1,695	1,695	4,950	3,255	34
	TOTAL DEPARTMENT 596	5,071	5,071	21,533	16,462	24

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

FUND 630

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 597					
630-51597-110	MAINT METERS SALARY	9,555	9,555	11,028	1,473	87
630-51597-300	MAINT METERS	3,338	3,338	12,950	9,612	26
	TOTAL DEPARTMENT 597	12,893	12,893	23,978	11,085	54
	DEPARTMENT 599					
630-51599-003	CONTRA EXPENSE CITY JOBS	0	0	0	0	0
	TOTAL DEPARTMENT 599	0	0	0	0	0
	DEPARTMENT 901					
630-51901-110	METER READING SALARY	480	480	2,992	2,512	16
	TOTAL DEPARTMENT 901	480	480	2,992	2,512	16
	DEPARTMENT 902					
630-51902-110	ACCOUNTING & COLLECTING SALARY	68,896	68,896	219,227	150,331	31
630-51902-210	ACCT & COLLETING PROF SERVICES	18,800	18,800	19,800	1,000	95
630-51902-300	ACCT & COLLECTING EXPENSES	7,556	7,556	44,550	36,994	17
630-51902-330	ACCT & COLLECTING PROF DEV	0	0	1,980	1,980	0
630-51902-361	COMMUNICATION EXPENSE	2,369	2,369	7,500	5,131	32
	TOTAL DEPARTMENT 902	97,621	97,621	293,057	195,436	33
	DEPARTMENT 903					
630-51903-300	BILLING SUPLIES AND EXPENSE	41,288	41,288	74,250	32,962	56
	TOTAL DEPARTMENT 903	41,288	41,288	74,250	32,962	56
	DEPARTMENT 904					
630-51904-300	UNCOLLECTABLE ACCOUNTS	0	0	5,940	5,940	0
	TOTAL DEPARTMENT 904	0	0	5,940	5,940	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

FUND 630

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 920					
630-51920-110	ADMINISTRATIVE SALARY	70,863	70,863	145,830	74,967	49
630-51920-210	ADMINISTRATIVE PRO SERVICES	1,365	1,365	2,970	1,605	46
630-51920-330	ADMINISTRATIVE PROF DEV	0	0	0	0	0
	TOTAL DEPARTMENT 920	72,228	72,228	148,800	76,572	49
	DEPARTMENT 921					
630-51921-300	OFFICE SUPPLIES & EXPENSES	3,854	3,854	6,500	2,646	59
630-51921-361	COMMUNICATION EXPENSE	14,949	14,949	0	(14,949)	0
	TOTAL DEPARTMENT 921	18,802	18,802	6,500	(12,302)	289
	DEPARTMENT 923					
630-51923-300	OUTSIDE SERVICE EXPENSE	0	0	0	0	0
	TOTAL DEPARTMENT 923	0	0	0	0	0
	DEPARTMENT 924					
630-51924-300	PROPERTY INSURANCE	0	0	16,250	16,250	0
	TOTAL DEPARTMENT 924	0	0	16,250	16,250	0
	DEPARTMENT 925					
630-51925-300	LIABILITY CLAIMS	5,550	5,550	0	(5,550)	0
630-51925-511	VEHICLE INSURANCE	0	0	36,250	36,250	0
	TOTAL DEPARTMENT 925	5,550	5,550	36,250	30,700	15

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

FUND 630

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 926					
630-51926-131	CLOTHNG ALLOWANCE	4,838	4,838	5,250	412	92
630-51926-132	DENTAL INSURANCE	5,279	5,279	13,938	8,659	38
630-51926-133	HEALTH INSURANCE	97,561	97,561	265,935	168,374	37
630-51926-134	INCOME CONTINUATION INSURANCE	0	0	3,963	3,963	0
630-51926-136	LIFE INSURANCE	488	488	1,184	696	41
630-51926-137	LONGEVITY PAY	0	0	0	0	0
630-51926-138	WRS RETIREMENT	0	0	69,030	69,030	0
630-51926-180	RECOGNITION PROGRAM	0	0	440	440	0
630-51926-200	PENSION EXPENSE	0	0	0	0	0
630-51926-512	WORKERS COMPENSATION	9,169	9,169	18,419	9,250	50
	TOTAL DEPARTMENT 926	117,336	117,336	378,159	260,823	31
	DEPARTMENT 928					
630-51928-210	REGULATORY PROF SERVICES	0	0	0	0	0
630-51928-300	REGULATORY EXPENSE	6,793	6,793	14,850	8,057	46
	TOTAL DEPARTMENT 928	6,793	6,793	14,850	8,057	46
	DEPARTMENT 930					
630-51930-003	CONTRA LABOR EXPENSE	0	0	0	0	0
630-51930-004	CONTRA ADMIN EXPENSE	0	0	0	0	0
630-51930-005	CONTRA OPER EQUIPMENT EXPENSE	(67,081)	(67,081)	0	67,081	0
630-51930-110	MISC GENERAL SALARY	79,135	79,135	100,213	21,078	79
630-51930-130	SAFETY EQUIPMENT AND PPE	11,880	11,880	20,000	8,120	59
630-51930-251	IT SERVICE AND EQUIPMENT	5,578	5,578	23,200	17,622	24
630-51930-300	MISC GENERAL EXPENSES	1,491	1,491	5,940	4,449	25
630-51930-330	PROFESSIONAL DEV/TRAINING	9,962	9,962	28,000	18,038	36
630-51930-331	APPRENTICESHIP TRAINING	3,723	3,723	10,500	6,777	35
630-51930-340	TOOL AND EQUIPMENT	14,690	14,690	25,000	10,310	59
630-51930-343	TRANSPORTATION FUEL	5,029	5,029	13,000	7,971	39
630-51930-350	TRANSPORTATION MAINTENANCE	21,287	21,287	40,000	18,713	53
630-51930-392	PUBLIC RELATIONS AND ADVOCACY	1,102	1,102	2,970	1,868	37
630-51930-840	CAPITAL TRANSPORTATION EQUIP	306,550	306,550	0	(306,550)	0
	TOTAL DEPARTMENT 930	393,346	393,346	268,823	(124,523)	146
	DEPARTMENT 931					
630-51931-360	BUILDING EXPENSES - RENT	0	0	19,500	19,500	0
	TOTAL DEPARTMENT 931	0	0	19,500	19,500	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

FUND 630

		PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	DEPARTMENT 932					
630-51932-110	BUILDING AND PLANT SALARY	704	704	6,796	6,092	10
630-51932-300	BUILDING AND PLANT MAINTENANCE	9,731	9,731	25,000	15,269	39
630-51932-360	BUILDING & PLANT UTILITY COSTS	7,111	7,111	15,000	7,889	47
630-51932-821	BUILDING & PLANT IMPROVEMENT	114	114	4,000	3,886	3
	TOTAL DEPARTMENT 932	17,660	17,660	50,796	33,136	35
630-59999-000	GASB 68 PENSION ACTIVITY	0	0	0	0	0
	TOTAL DEPARTMENT 999	0	0	0	0	0
	TOTAL FUND EXPENDITURES	5,063,803	5,063,803	14,172,281	9,108,478	36
	NET REVENUES OVER EXPENDITURES	(578,467)	(578,467)	(623,511)	45,044	(1,284)

Subsequent OPEB Valuation for the
City of Evansville

Previous Study

Foster & Foster Consulting Actuaries, Inc. completed an actuarial liability study for the City of Evansville in February 2025. The study had a valuation date of December 31, 2023. We provided an alternative measurement method valuation of Other Post-Employment Benefits (OPEB) liability. On page 6 is the summary of benefits for which we based the City's previous valuation. If the benefits remained the same, we have prepared this proposal which notes the fees for the City's actuarial services.

If the City wishes to have an updated study at this time, please sign and return the attached acceptance form and we will begin a subsequent liability study upon acceptance.

If further changes beyond those already noted on page 6 have been made to your City's post employment benefits, and the City is interested in an updated study at this time, please sign the attached acceptance as well as send us the modified benefits. We will review the changes and reply with modifications to our fees, if needed, based upon the noted benefit changes.

New Study

Subsequent studies may be more complex than initial studies and require more work than merely updating terminated employees and new hires. The retirement, termination and addition of employees can change the demographics of a group (i.e. average age and years of service, average age of medical plan participant). These demographics are critical in the calculation of the liabilities, particularly in that of the implicit rate subsidy. In other words, when performing a subsequent study, regardless if it is the actuary that performed the prior valuation or some other actuary, calculation of the liabilities is performed as of the new valuation date, based upon the actives and retirees of the City as of this new valuation date and their associated demographics. So, in this regard, it is as if we are performing an initial study all over again.

Please note that Foster & Foster Consulting Actuaries, Inc. does not provide legal advice. The scope of the project is clearly defined in our proposal and does not include commentary or accountability for whether such benefits and eligibilities comply with state, federal or other required guidelines. The government entity is responsible for assuring that the benefits it provides are in compliance with all current regulations.

City Funding

Via emails from the City July 6, 2026, the City is funding benefits as follows:

- OPEB: pay-as-you-go basis from general assets (i.e., the City is ***not*** funding its benefit via an irrevocable trust or account).
- Fully-insured health benefit: The City provides health benefits on a fully-insured basis

Proposed Valuation

This proposal is for a valuation of the OPEB (GASB 74/75) benefits based upon compliance with the current GASB Statements.

The proposal assumes the following:

- Valuation Date: 12/31/2025
- Measurement Date: 12/31/2025
- Reporting Date: 12/31/2026

Fees: The fee for services is expected to be no greater than the fee shown. These fees are based upon the City's funding method noted above. Should the City be using a different funding method than as noted herein, the fees for services are not valid and a new proposal is required.

Under current GASB Statements, it is required for an actuary to update tables in the year between valuations. Foster & Foster will provide OPEB table updates for fiscal year end reporting 12/31/2027. Since this is billed separately in the subsequent year, the fee for the table updates are itemized separately. Our fee below is for the table updates, based upon following GASB Statement 75, and assuming that the City is agreeable to a measurement date that is 12 months prior to the reporting date for such updates. Our fee is based upon this assumption.

Subsequent Actuarial Valuation & Required Table Update Fee	
	Fee
Alternative Measurement Method Valuation for FYE reporting 12/31/2026	
• Fee paid by check or ACH Transfer	$ 3,800
In Person Visit to City to Present Updated Report *(optional service)*	$ 350
Virtual Meeting with City to Present Updated Report outside of regular business hours *(optional service)*	$ 300
Required Table Update - for the 12/31/2027 financial reporting year end OPEB Table Updates GASB 75	
• Fee paid by check or ACH Transfer	$ 950

Option: 4-Year Agreement - *(Fee for Valuation 12/31/2025, Table Updates 12/31/2026, Updated Valuation 12/31/2027, and Table Updates 12/31/2028)*

Many entities request multi-year agreements; thus, we have provided this option for the City as well. Below are our fees for the 12/31/2025 (FYE 12/31/2026) valuation, 12/31/2026 (FYE 12/31/2027) table updates, the subsequent valuation as of 12/31/2027 (FYE 12/31/2028), and table updates as of 12/31/2028 (FYE 12/31/2029).

The fees for the valuations and the table updates assume there will be no changes or modifications to the eligibility or post employment benefits from the initial year valuation. The subsequent year following the valuation requires table updates. Each new valuation requires calculations of the inflows and outflows and preparation/update of the table of inflows and outflows. This multi-year agreement allows the City to budget for upcoming expected costs. Further, since the 4-year agreement reduces Foster & Foster's administrative time/expense to prepare the proposal and request approval, the fees for the 4-year period reflects the reduced time/expense spread over the 4-year period.

Should the GASB guidelines, benefits, eligibility, or measurement date change, the fees below would be subject to change. With a material change, a current multi-year contract would be superseded by a new proposal/ agreement with revised fees; which the City would have the opportunity to accept for the remaining duration of the initial executed agreement ***or*** decline, thus terminating the contract for any remaining years. In addition, should it be determined there is no longer a post employment benefit requiring valuation for reporting purposes the contract would terminate for any remaining duration.

Actuarial Valuation & Required Table Update Fees	Check or ACH
1. **Subsequent Alternative Measurement Method (AMM) Valuation** GASB 75 as of 12/31/2025 for FYE 12/31/2026	$ 3,650
2. **Required OPEB Table Update** GASB 75 for the fiscal year end 12/31/2027	$ 950
3. Subsequent Alternative Measurement Method (AMM) Valuation GASB 75 as of 12/31/2027 for FYE 12/31/2028	$ 3,900
4. **Required OPEB Table Updates** GASB 75 for the fiscal year end 12/31/2029	$ 1,000
Total 4-year Agreement Fees	**$ 9,500**

An in person visit to the City to present updated report (optional services) $350/visit or $300/ visit for a virtual meeting with the City to present the updated report if outside of regular business hours.

Fees noted in this proposal are valid if accepted by August 31, 2026.

The fees for the table updates assume there will be no changes or modifications to the eligibility or post employment benefits from the 12/31/2025 valuation. Note, the fee for table update services will be invoiced in 2026/ 2027 after the service is provided.

Subsequent studies and alterations are not included in the above noted fee.

Because of the importance of oral and written representations to an effective agreement, The City hereby releases Foster & Foster and its current, former or future owners, agents, employees, personnel and assignees from any and all claims, liabilities, costs and expenses attributable to a misrepresentation by the City or its management. Further, the City understands and agrees to the valuation as prepared by Foster & Foster or assignee according to the following process and outcomes:

The calculations of cost and liabilities illustrated will be determined according to generally accepted actuarial principles and standards. Specific assumptions and actuarial methodology for the study will be defined within the report. Each material assumption will be, in the actuaries' opinion, individually reasonable and falls within the best estimate range, taking into account past experience and reasonable future expectations, and is consistent with each other material assumption. Given that actual experience may vary from the actuarial assumptions projected, developing liabilities and costs may differ from those estimated in the report. Furthermore, in the event of any inaccuracies in the information or data provided, upon which these calculations were based, revisions may be needed. Fees associated with such revisions are not within the scope of this project. Additional fees will be determined and approved by the City before revisions are made.

The valuation and report will be prepared solely for the purposes of providing information required by The Government Accounting Standards Board (GASB) for the City's financial reporting. Foster & Foster assumes neither responsibility nor any liability for use of this report for any other purposes.

Therefore, if the above services and guidelines are met, neither Foster & Foster nor its current, former or future owners, agents, employees and personnel shall be liable to the City, whether a claim be in tort, contract or otherwise, for any amount in excess of the total professional fees paid by the City under this agreement.

Timetable: Upon receipt of **all required data**, the valuation is scheduled to be completed within a 12-week timetable. However, please note that during periods of high volume, the timetable may be longer.

Review and Report: Our fees include a telephonic review of the draft report and preparation of an electronic version of the report and up to two hard copies of the final valuation report, if requested.

City Visit: Many government entities do not require a presentation with the subsequent study. Thus, the subsequent valuation does not include a visit to the City to present the finalized report. However, this service is available at an additional cost. Please contact us if you should like a presentation.

Invoicing: Statements for work completed will be invoiced when a draft valuation is provided to the City. Payment is due upon receipt. Subsequent invoices will be sent if additional services are requested.

Proposal Acceptance

If the City wishes to have an updated study at this time:

- Please sign and return the attached acceptance form and we will begin a subsequent liability study upon acceptance.

If further changes have been made to your City's post employment benefits, and the City is interested in an updated study at this time:

- Please sign the attached acceptance as noted and make the changes on the benefit summaries.

- We will review the changes and reply with modifications to our fees, if needed, based upon the noted benefit changes.

Acceptance for a Subsequent Actuarial Liability Study

This proposal forms an agreement between the City of Evansville and Foster & Foster Consulting Actuaries, Inc.

Alternative Measurement Method Valuation including OPEB & Required Table Updates:

Please check the appropriate boxes:

The City's medical plan is:
☐ Fully Insured
☐ Self-funded

The City's benefits are funded through:		
OPEB	☐ General Assets	☐ Irrevocable Trust

If response does not agree with notes on page 1 & 2, fee will change.

Please check one box below:

☐ The City accepts the proposal for a 2-year agreement ***(Valuation 12/31/2025 and Table Updates 12/31/2026)***

☐ The City accepts the proposal for the 4-year agreement ***(Valuation 12/31/2025, Table Updates 12/31/2026, Updated Valuation 12/31/2027, and Table Updates 12/31/2028).*** *This agreement allows for early termination if the City no longer has an OPEB liability.*

Please check one box below:

☐ The Post Employment Benefit Summaries as provided in this proposal, accurately and completely reflect the current retirement benefits offered by the City.

☐ Modifications were made to the City's post-employment benefits beyond those already noted in the Post-Employment Benefit Summary. These additional modifications have been noted as illustrated on page 6. The Post-Employment Benefit Summary **with** the noted changes accurately and completely reflects the retirement benefits currently offered by the City.

Disclaimer

- *Upon receipt of the eligibility and post employment benefit data required for valuation, should we find that eligibility and/or benefits are significantly different than outlined in this proposal or changes in GASB requirements have occurred, Foster & Foster reserves the right to revise our proposal and the associated fees for the study.*
- ***To avoid additional charges, please make sure the benefit summaries provided are correct.*** *Upon review of the draft report should further modifications be required beyond those noted in the summary with the acceptance, wherein the calculated liabilities are affected, additional fees will be charged. These fees will be based upon the additional time required to recalculate the liabilities. With the inclusion of the additional fee, the total due may exceed the fee noted in this proposal.*
- *GASB only allows the Alternative Measurement Method (AMM) to be used for entities with less than 100 eligible employees (active and retired) for an OPEB upon retirement – whether a portion of the contributions are paid by the City or paid in full by the retiree. Therefore, for those City's that elect an AMM, upon receipt of the census data required for the valuation should we find that more than 100 employees are eligible, by default the Standard Detailed Valuation will be performed and the associated fee shall be billed.*

City of Evansville

____

Ryon Riggan, CPA, City Treasurer

____

Date

Facsimiles of acceptance signatures shall be as valid as the original signatures.

City of Evansville

Post-Employment Benefit Summary

Alternative Measurement Method (AMM)

All Employees

Eligibility	OPEB
Upon retirement and eligible for WRS	Health Insurance: ***(Implicit Rate Subsidy Only)*** Retirees may choose to remain on the City's group health plan indefinitely provided they self-pay the full (100%) amount of all required premiums. ***Note:*** *payment is made directly to ETF.*
	Non-OPEB
	Sick Leave Payout: At the end of each calendar year, an employee with excess of 90 unused accumulated sick days may receive a payout of 50% of the value of the sick leave in excess of 90 days at the employees' normal rate of pay in effect at such time. An employee may choose (on an annual basis) to receive the payout in cash or defer payout of the excess sick leave value until retirement for the sole purpose of paying employee's health insurance premiums after retirement. Upon termination, retirement, or employee's death; unused sick leave accumulated up to a maximum of 90 days, will be paid out at the employee's current wage rate. These funds may be paid in cash or used towards health insurance premiums. ***Sick Leave Note:*** *For non-exempt employees of the municipal services department, finance department, or non-exempt clerical employees of the police department who were hired prior to January 1, 2014, the eligible payout is 60% of unused sick leave upon retirement. Exempt employees and sworn officers - the eligible payout upon retirement shall be according to the appropriate employment or collective bargaining agreement. For all other employees, the eligible payout upon retirement shall be 50% of unused sick leave.* Vacation Payout: Those hired prior to January 1, 2016, who have completed at least one year of service; upon retirement or resignation shall receive a payout of unused vacation leave earned during the prior year plus vacation leave at the rate of 1/52nd for each week worked in the current year. Those hired after January 1, 2016, shall receive a payout of the pro-rated vacation minus used time within that year. Employees who resign or retire and do not provide required, written notice shall not be paid for any earned vacation. *The sick leave benefit and/or vacation pay is not an OPEB benefit, but a compensated absence under GASB 101. However, the resulting implicit rate subsidy, when applicable, from use of such funds to remain on the City's health plan should be accounted for as an OPEB.*

Notes:

- *The City has one health insurance plan through the Wisconsin Department of Employee Trust Funds.*
- *The City would like its liabilities broken out by the following: City, Electric, Water and Sewer.*

DRAFT COPY 2027 BUDGET

CEMETERY

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 6/30/2026	12 Month Actual 6/30/2025 6/30/2026	FY 2026 Budget 12/31/2026	FY 2027 Adj. Proposed 12/31/2027	FY 2027 DH Request 12/31/2027
220-41110-540	TAXES	(89,191.00)	(98,547.00)	(96,339.00)	(96,339.00)	-	-	(106,631.00)	(115,223.11)	(115,123.12)
220-46541-540	LOT SALES REVENUE	(22,325.00)	(30,470.00)	(14,085.00)	(19,000.00)	(12,320.00)	(23,295.00)	(17,000.00)	(17,000.00)	(17,000.00)
220-46542-540	INTERMENT RECEIPTS	(29,700.00)	(35,640.00)	(34,600.00)	(28,000.00)	(18,350.00)	(37,350.00)	(26,000.00)	(26,000.00)	(26,000.00)
220-48110-510	INT ON TEMP INVESTMENTS	(5,146.60)	(2,949.95)	(3,502.15)	(1,800.00)	-	(995.60)	(1,800.00)	(1,800.00)	(1,800.00)
220-48640-512	INSUR DIVIDEND/AUDIT ADJ-CEMET	(220.19)	(228.40)	-	(200.00)	-	-	-	-	
220-49999-990	FUND BALANCE APPLIED	-	-	-	(40,000.00)	-	-	(40,000.00)	-	
220-54640-110	CEMETERY SALARY	77,540.49	92,262.58	90,202.70	92,774.46	40,986.55	98,934.49	96,660.00	101,976.81	101,976.81
220-54640-131	CEMETERY CLOTHING ALLOWANCE	-	600.00	300.00	300.00	-	300.00	300.00	300.00	300.00
220-54640-132	CEMETERY DENTAL INS	884.64	801.69	827.12	724.84	425.99	890.67	783.00	845.64	845.64
220-54640-133	CEMETERY HEALTH INS	12,969.23	14,671.56	15,851.04	15,789.26	9,326.07	18,502.81	16,354.00	17,989.90	17,989.90
220-54640-134	CEMETERY INCOME CONT	-	-	-	334.29	-	-	334.00	334.00	334.00
220-54640-136	CEMETERY LIFE INS	478.90	448.56	473.64	429.44	254.69	537.14	472.00	519.20	519.20
220-54640-138	CEMETERY RETIREMENT	5,129.14	5,682.34	5,603.21	5,403.09	2,915.41	6,402.43	5,795.00	6,215.14	6,215.14
220-54640-150	CEMETERY FICA	5,828.12	6,994.29	6,852.60	7,097.25	3,135.56	7,522.30	7,395.00	7,394.53	7,394.53
220-54640-180	RECOGNITION PROGRAM	50.00	31.95	47.60	55.00	-	-	55.00	55.00	55.00
220-54640-210	PROFESSIONAL SERVICES	235.90	-	-	-	-	-	-	-	
220-54640-251	CEMETERY IT SERVICES & EQUIP	2,149.50	673.25	575.57	1,000.00	834.12	1,107.37	800.00	1,000.00	1,000.00
220-54640-340	CEM PURCHASE OF EQUIPMENT	-	-	-	-	-	-	-	-	
220-54640-343	CEMETERY FUEL	2,830.90	4,113.50	3,539.46	3,250.00	1,632.65	4,168.96	3,250.00	3,250.00	3,250.00
220-54640-350	CEMETERY MAINT EXP	7,789.28	12,314.34	9,677.05	11,000.00	4,804.23	11,842.03	11,000.00	11,000.00	11,000.00
220-54640-360	CEMETERY UTILITIES EXPENSE	1,348.36	1,095.01	1,695.21	1,200.00	898.65	1,745.18	1,200.00	1,320.00	1,320.00
220-54640-361	CEMETERY COMMUNICATION EXPENSE	1,214.10	2,714.42	677.88	1,000.00	338.91	734.34	800.00	800.00	700.00
220-54640-510	CEMETERY PROPERTY INSURANCE	610.28	1,648.11	1,177.96	1,000.00	-	1,112.05	1,250.00	1,375.00	1,375.00
220-54640-511	CEMETERY VEHICLE INSURANCE	1,080.40	3,034.32	2,163.60	1,300.00	371.68	1,639.28	1,625.00	1,787.50	1,787.50
220-54640-512	CEMETERY WORKERS COMP INS	988.89	2,115.36	1,946.55	2,681.12	964.44	1,990.05	3,217.00	3,860.40	3,860.40
220-55700-640	TRANSFER TO CAPITAL PROJECTS	-	-	-	40,000.00	-	-	40,000.00	-	
		(25,454.66)	**(18,634.07)**	**(6,914.96)**	**(0.25)**	**36,218.95**	**95,788.50**	**(141.00)**	**0.00**	**-**

8E

DRAFT COPY 2027 BUDGET

ELECTRIC

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 6/30/2026	12 Month Actual 6/30/2025 6/30/2026	FY 2026 Budget 12/31/2026	FY 2027 Adj. Proposed 12/31/2027	FY 2027 DH Request 12/31/2027
630-41400-001	OPERATING & OTHER REVENUES	(1,017.65)	(2,135.50)	(1,570.25)	-	(375.37)	(1,619.89)	-	-	
630-41419-001	Interest & Dividends	(38,282.44)	(88,334.63)	(60,757.29)	(32,000.00)	(42,981.00)	(67,893.47)	(35,000.00)	(35,000.00)	(35,000.00)
630-41421-001	Capital Contributions - Electr	(199.79)	(36,782.30)	(458,574.52)	-	-	(458,574.52)	(15,000.00)	(15,000.00)	
630-41425-001	Amortization of Reg Liability	(21,881.00)	-	-	-	-	-	-	-	
630-41426-001	OTHER INCOME DEDUCTIONS	-	6.84	(138,000.91)	-	-	(138,000.91)	-	-	
630-41434-001	SALE OF PROPERTY	(174,400.20)	(1,000.00)	(16,751.00)	-	-	-	-	-	
630-41440-011	URBAN RESIDENTIAL RG1	(2,541,182.85)	(3,384,689.98)	(4,395,190.94)	(2,856,822.80)	(2,010,949.22)	(4,885,484.78)	(2,761,931.00)	(2,761,931.00)	(2,973,642.48)
630-41440-101	YARD LIGHTS URBAN RESIDENTIAL	(481.52)	(8,070.64)	(7,640.76)	-	(3,759.80)	(8,237.34)	-	(7,640.76)	(7,640.76)
630-41441-011	RURAL RESIDENTIAL RG1	(1,381,453.38)	(312.89)	-	(1,538,289.20)	-	-	(1,487,194.00)	(1,487,194.00)	(1,601,192.52)
630-41441-021	RURAL COMMERCIAL S-PH GS1	(356,483.31)	(30,063.80)	-	(465,281.95)	-	-	(493,316.00)	(493,316.00)	(493,316.00)
630-41441-031	RURAL COMMERCIAL 3-PH GS2	(30,920.90)	(1.10)	-	(13,435.82)	-	-	-	-	
630-41441-041	RURAL SMALL POWER CP1	(171,478.30)	(3,871.12)	-	(153,319.08)	-	-	(156,835.00)	(156,835.00)	(156,835.00)
630-41441-051	RURAL LARGE POWER CP2	(57,162.31)	(6,711.89)	-	(63,538.71)	-	-	(65,161.00)	(65,161.00)	(65,161.00)
630-41441-101	YARD LIGHTS RURAL	(19,004.63)	(1,703.16)	-	(20,844.21)	-	-	-	-	
630-41442-011	URBAN COMMERCIAL S-PH GS1	(713,291.75)	(1,091,992.59)	(1,071,123.74)	(864,095.05)	(546,773.71)	(1,192,462.76)	(916,157.00)	(916,157.00)	(916,157.00)
630-41442-021	MUNICIPAL COMMERCIAL S-PH GS2	(12,538.76)	(1,527.13)	-	(10,551.47)	-	-	-	-	
630-41442-031	URBAN COMMERCIAL 3-PH GS2	(13,996.50)	(1,343.00)	-	-	-	-	-	-	
630-41442-041	MUNICIPAL COMMERCIAL 3-PH GS2	(50,969.44)	(5,354.69)	-	(53,039.29)	-	-	-	-	
630-41442-051	MUNICIPAL ATHLETIC FIELD MS2	(3,617.52)	(739.18)	-	(3,705.00)	(4,743.91)	(4,743.91)	(3,705.00)	(3,705.00)	(3,705.00)
630-41442-062	MUNICIPAL GREEN POWER	(720.00)	6,246.00	2,858.00	(1,000.00)	-	570.00	(1,000.00)	(1,000.00)	(1,000.00)
630-41442-101	YARD LIGHTS URBAN COMMERCIAL	(5,129.95)	(15,606.19)	(12,910.56)	(5,507.35)	(5,410.80)	(12,304.87)	(9,000.00)	(9,000.00)	(9,000.00)
630-41443-011	URBAN LARGE POWER CP2	(1,361,039.68)	(2,770,805.38)	(2,772,835.25)	(1,514,023.21)	(1,516,737.13)	(3,244,778.28)	(1,552,690.00)	(1,552,690.00)	(1,679,602.00)
630-41443-021	MUNICIPAL LARGE POWER CP2	(2,644.47)	(238.00)	-	(300,307.35)	-	-	(3,080.00)	(3,080.00)	(3,080.00)
630-41443-031	INDUSTRIAL CP3	(1,283,778.54)	(80,137.28)	-	(1,283,178.00)	-	-	(1,314,884.00)	(1,314,884.00)	(1,225,726.00)
630-41443-041	URBAN SMALL POWER CP1	(184,412.95)	(14,974.32)	-	(180,889.94)	-	-	(167,777.00)	(167,777.00)	(167,777.00)
630-41443-051	MUNICIPAL SMALL POWER CP1	(41,888.95)	1,150.54	-	(39,221.16)	-	-	(40,121.00)	(40,121.00)	(40,121.00)
630-41443-101	YARD LIGHTS LARGE POWER	(3,973.00)	(3,682.49)	(3,636.31)	(4,136.52)	(1,854.01)	(4,061.40)	-	(3,636.31)	(3,636.31)
630-41444-001	MUNICIPAL STREET LIGHTING MS1	(66,644.23)	(70,353.45)	(76,731.06)	(91,062.00)	(40,276.20)	(87,532.63)	(90,919.00)	(90,919.00)	(90,919.00)
630-41445-001	PUBLIC AUTHORITY SALES	-	(559,745.80)	(568,803.24)	-	(279,939.80)	(625,606.16)	-	-	
630-41448-001	INTERDEPARTMENTAL SALES	(52,178.16)	(36,959.05)	(36,088.44)	(25,000.00)	(16,250.22)	(37,374.62)	(25,000.00)	(25,000.00)	(25,000.00)
630-41450-001	PENALTIES	(20,742.74)	(18,511.00)	(20,657.30)	(20,000.00)	(7,540.42)	(20,815.75)	(20,000.00)	(20,000.00)	(20,000.00)
630-41451-001	MISCELLANEOUS SERVICE REVENUES	(180.00)	(100.00)	-	-	-	-	-	-	
630-41454-001	RENT ELECTRIC PROPERTY	(13,825.00)	(15,594.73)	1,832.10	-	-	6,258.00	-	-	
630-41456-001	OTHER ELECTRIC REVENUE	(1,442.86)	(53,824.35)	(87,998.18)	(4,000.00)	(7,743.88)	(88,203.10)	(5,000.00)	(4,500.00)	(4,500.00)
630-41457-001	INSUR DIVIDEND/AUDIT ADJ-ELECT	-	(1,619.30)	-	(1,000.00)	-	-	-	-	
630-41910-001	OVERHEAD - ELECTRIC	(12,032.67)	(20,297.67)	(12,264.11)	(65,000.00)	-	(7,172.30)	(10,000.00)	(10,000.00)	(10,000.00)
630-41910-580	PROCEEDS FROM LONG-TERM DEBT	-	-	-	(1,399,000.00)	-	-	(4,375,000.00)	-	
630-41910-581	CONTRA PROCEEDS FROM LONG-TERM	-	-	-	-	-	-	-	-	
630-50926-138	RETIREMENT	50,247.37	60,258.02	57,212.99	-	28,505.05	63,458.76	-	-	
630-51241-150	FICA TAX EXPENSE	55,553.36	67,502.62	64,520.11	71,488.74	30,319.54	70,205.14	72,378.00	76,358.79	76,358.79
630-51403-101	Depreciation Expense - CIAC	-	79,625.90	78,629.61	-	-	78,629.61	-	-	
630-51403-300	DEPRECIATION EXPENSE	-	618,998.11	606,413.05	-	-	606,413.05	-	-	
630-51408-011	LICENSE FEES & OTHER TAX	87,809.16	75,739.13	83,048.13	90,000.00	44,676.22	89,241.77	90,000.00	90,000.00	90,000.00
630-51408-021	PROPERTY TAX EQUIVALENT	215,528.00	223,909.00	240,727.00	225,000.00	-	240,727.00	222,750.00	222,750.00	222,750.00
630-51427-002	DEBT PAYMENTS	600,000.00	578,386.25	475,000.00	525,440.64	505,000.00	505,000.00	505,000.00	405,000.00	405,000.00

DRAFT COPY 2027 BUDGET

ELECTRIC

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 6/30/2026	12 Month Actual 6/30/2025 6/30/2026	FY 2026 Budget 12/31/2026	FY 2027 Adj. Proposed 12/31/2027	FY 2027 DH Request 12/31/2027
630-51427-003	CONTRA DEBT PAYMENTS	(600,000.00)	(578,386.25)	(475,000.00)	-	-	(475,000.00)	-	-	
630-51427-004	ANNUAL DEBT SERVICE FEES	1,360.00	1,360.00	2,536.72	-	1,360.00	3,896.72	-	-	
630-51427-300	INTEREST EXPENSE	90,282.97	74,205.44	60,299.69	92,495.00	28,846.25	54,334.69	52,268.00	364,834.00	364,834.00
630-51428-003	DEBT ISSUANCE EXPENSE	-	-	-	-	-	-	-	-	
630-51428-300	AMORTIZATION OF DEBT DISC	12,548.00	12,548.00	5,627.00	-	-	5,627.00	-	-	
630-51555-300	POWER PURCHASED	5,907,799.95	5,527,892.95	5,960,325.55	6,605,351.00	2,860,219.77	7,168,176.16	6,539,297.00	6,539,297.00	6,608,870.00
630-51580-110	OPER SUPERVISION SALARY	72,432.01	73,171.51	54,246.82	45,859.12	2,261.15	35,742.94	56,217.00	59,309.02	59,309.02
630-51580-210	OPERATION ENGINEERING	-	-	-	-	-	-	-	-	
630-51582-300	CAPITAL SUBSTATION EXPENSES	205,737.16	29,774.41	-	769,000.00	671,488.55	635,601.55	4,375,000.00	-	
630-51583-110	OPER OH LINES SALARY	5,022.33	6,558.88	4,606.65	27,505.99	2,343.45	5,456.67	22,611.00	30,289.52	30,289.52
630-51583-300	OPER OH LINE INSTALL	-	-	-	-	-	-	-	-	
630-51584-110	OPER UG LINE SALARY	19,693.97	25,330.94	25,187.53	27,505.99	8,721.22	25,645.64	22,611.00	30,289.52	30,289.52
630-51584-300	OPER UG LINE	58,465.64	8,882.51	6,150.50	100,000.00	810.00	4,630.50	99,000.00	100,000.00	100,000.00
630-51585-300	STREET LIGHT INSTALLATION	220.48	386.09	512.46	2,500.00	5,055.70	5,296.88	3,000.00	3,000.00	3,000.00
630-51586-300	OPER METER EXPENSE	1,574.54	4,387.50	-	-	39.29	39.29	-	-	
630-51587-110	CUSTOMER INSTALL SALARY	332.16	433.95	304.85	1,819.87	154.98	360.98	1,496.00	2,004.03	2,004.03
630-51588-300	MISC DISTRIBUTION EXPENSES	1,349.96	3,139.63	1,984.49	1,200.00	-	925.00	1,188.00	1,188.00	1,188.00
630-51590-110	SUBSTATION SUPERVISION SALARY	12,274.37	11,372.35	16,546.27	45,859.12	2,223.28	14,871.66	56,217.00	59,309.02	59,309.02
630-51591-300	STRUCTURE MAINTENANCE	230.79	-	-	-	-	-	-	-	
630-51592-110	SUBSTATION MAINT SALARY	34,781.95	41,043.11	30,017.86	137,425.94	14,602.25	34,704.78	112,972.00	151,333.10	151,333.10
630-51592-210	SUBSTATION MAINT PROF SERVICES	9,455.40	-	1,299.75	10,000.00	-	1,299.75	9,900.00	9,900.00	9,900.00
630-51592-300	SUBSTATION MAINTENANCE EXPENSE	21,076.50	2,090.31	12,202.71	-	2,828.94	12,728.12	30,000.00	30,000.00	30,000.00
630-51593-110	OH LINE MAINTENANCE SALARY	100,428.32	112,294.42	103,698.21	209,180.69	56,567.84	119,786.60	171,958.00	230,349.25	230,349.25
630-51593-300	OH LINE MAINTENANCE	88,730.79	133,259.74	143,670.73	172,000.00	(29,490.04)	62,041.10	150,000.00	150,000.00	130,000.00
630-51593-301	OH TREE TRIMMING	119.97	1,500.00	-	5,000.00	-	-	50,000.00	50,000.00	70,000.00
630-51594-110	UG LINE MAINTENANCE SALARY	170.94	223.09	156.77	935.93	79.74	185.68	769.00	1,030.65	1,030.65
630-51594-300	UG LINE MAINENANCE	28,790.96	108,006.75	51,346.03	120,000.00	35,545.27	75,394.40	90,000.00	90,000.00	90,000.00
630-51594-891	LINE MAPPING	1,300.75	472.50	5,576.49	20,000.00	765.00	5,778.99	16,000.00	16,000.00	16,000.00
630-51595-110	TRANSFORMERS MAINT SALARY	3,235.66	2,372.99	2,027.12	5,511.60	1,811.74	2,951.04	4,531.00	5,752.94	5,752.94
630-51595-300	TRANSFORMER MAINTENANCE	5,536.56	3,530.83	157.05	6,000.00	-	15.00	5,940.00	5,940.00	5,940.00
630-51595-840	TRANSFORMER EQUIPMENT	-	-	-	50,000.00	-	-	49,500.00	49,500.00	49,500.00
630-51596-110	MAINT STREET LIGHTING SALARY	5,237.24	11,165.70	4,870.18	12,947.05	1,102.95	2,809.47	10,643.00	14,257.26	14,257.26
630-51596-300	MAINT STREET LIGHTING	13,323.71	12,904.37	25,924.58	6,000.00	2,272.68	12,340.04	5,940.00	5,940.00	5,940.00
630-51596-840	STREET LIGHT EQUIPMENT	-	437.08	888.91	5,000.00	1,695.00	2,276.81	4,950.00	4,950.00	4,950.00
630-51597-110	MAINT METERS SALARY	21,799.78	11,114.71	13,815.83	13,415.02	9,555.16	17,971.74	11,028.00	14,772.58	14,772.58
630-51597-300	MAINT METERS	64.10	7,643.18	5,537.01	5,000.00	3,337.56	5,006.37	12,950.00	12,950.00	12,950.00
630-51901-110	METER READING SALARY	790.20	1,660.42	1,532.14	3,639.73	479.52	1,253.70	2,992.00	4,008.07	5,255.71
630-51902-110	ACCOUNTING & COLLECTING SALARY	164,187.56	173,214.31	147,847.59	147,268.94	68,895.52	158,271.30	219,227.00	165,504.43	165,504.43
630-51902-210	ACCT & COLLETING PROF SERVICES	29,129.30	12,500.00	10,059.15	20,000.00	18,800.00	25,050.00	19,800.00	19,800.00	19,800.00
630-51902-300	ACCT & COLLECTING EXPENSES	7,648.05	39,295.76	19,416.28	45,000.00	7,556.49	13,786.07	44,550.00	38,000.00	38,000.00
630-51902-330	ACCT & COLLECTING PROF DEV	926.99	465.31	62.68	2,000.00	-	(211.20)	1,980.00	1,980.00	1,980.00
630-51902-361	COMMUNICATION EXPENSE	2,697.01	6,019.64	3,756.46	9,000.00	2,369.11	4,619.59	7,500.00	7,500.00	7,500.00
630-51903-300	BILLING SUPLIES AND EXPENSE	47,341.14	60,488.91	67,211.56	75,000.00	41,288.08	85,990.82	74,250.00	74,250.00	60,250.00
630-51904-300	UNCOLLECTABLE ACCOUNTS	1,064.33	14,407.61	10,423.48	6,000.00	-	10,423.48	5,940.00	5,940.00	5,940.00
630-51920-110	ADMINISTRATIVE SALARY	54,581.75	180,258.97	139,454.30	138,942.02	70,862.98	154,765.27	145,830.00	153,850.34	153,850.34

DRAFT COPY 2027 BUDGET

ELECTRIC

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 6/30/2026	12 Month Actual 6/30/2025 6/30/2026	FY 2026 Budget 12/31/2026	FY 2027 Adj. Proposed 12/31/2027	FY 2027 DH Request 12/31/2027
630-51920-210	ADMINISTRATIVE PRO SERVICES	6,967.50	8,767.75	2,938.12	3,000.00	1,365.00	3,271.25	2,970.00	2,970.00	2,970.00
630-51920-330	ADMINISTRATIVE PROF DEV	1,049.53	1,192.48	350.00	-	-	-	-	-	
630-51921-300	OFFICE SUPPLIES & EXPENSES	5,142.95	13,977.41	8,166.79	6,500.00	3,853.67	7,594.04	6,500.00	6,500.00	6,500.00
630-51921-361	COMMUNICATION EXPENSE	4,110.37	15,416.49	1,490.00	-	14,948.70	15,288.70	-	-	
630-51924-300	PROPERTY INSURANCE	7,757.42	17,381.28	19,836.67	13,000.00	-	16,561.45	16,250.00	17,875.00	17,875.00
630-51925-300	LIABILITY CLAIMS	-	26,047.24	16,205.12	-	5,550.13	19,204.50	-	-	
630-51925-511	VEHICLE INSURANCE	15,167.06	13,019.01	13,325.21	29,000.00	-	1,391.32	36,250.00	39,875.00	39,875.00
630-51926-131	CLOTHNG ALLOWANCE	5,133.86	4,232.71	5,116.52	5,000.00	4,838.02	6,026.77	5,250.00	5,250.00	5,600.00
630-51926-132	DENTAL INSURANCE	12,890.65	11,778.17	11,053.88	12,905.92	5,279.39	11,933.53	13,938.00	15,331.80	15,331.80
630-51926-133	HEALTH INSURANCE	176,673.34	198,997.56	204,791.84	251,916.62	97,561.46	218,385.98	265,935.00	292,528.50	292,528.50
630-51926-134	INCOME CONTINUATION INSURANCE	-	-	-	3,963.49	-	-	3,963.00	4,359.30	4,359.30
630-51926-136	LIFE INSURANCE	955.94	1,122.80	1,099.52	1,076.38	488.24	1,144.89	1,184.00	1,302.40	1,302.40
630-51926-138	WRS RETIREMENT	-	-	-	64,363.18	-	-	69,030.00	74,034.68	74,034.68
630-51926-180	RECOGNITION PROGRAM	99.08	420.92	515.95	440.00	-	515.95	440.00	440.00	440.00
630-51926-200	PENSION EXPENSE	-	63.26	-	-	-	-	-	-	
630-51926-512	WORKERS COMPENSATION	6,850.98	15,348.95	20,991.25	3,963.49	9,169.06	22,594.67	18,419.00	20,260.90	20,260.90
630-51928-300	REGULATORY EXPENSE	24,990.95	32,546.23	19,602.61	15,000.00	6,792.52	19,626.43	14,850.00	14,850.00	14,850.00
630-51930-003	CONTRA LABOR EXPENSE	(147.00)	8,216.62	0.53	-	-	0.53	-	-	
630-51930-004	CONTRA ADMIN EXPENSE	(41.97)	-	0.15	-	-	0.15	-	-	
630-51930-005	CONTRA OPER EQUIPMENT EXPENSE	(53,578.29)	(80,520.50)	(55,875.08)	-	(67,081.33)	(73,626.69)	-	-	
630-51930-110	MISC GENERAL SALARY	121,493.19	142,509.15	149,862.39	108,408.92	79,134.73	169,177.30	100,213.00	116,440.62	116,440.62
630-51930-130	SAFETY EQUIPMENT AND PPE	7,727.91	9,680.04	21,619.11	21,000.00	11,880.13	23,529.63	20,000.00	20,000.00	20,000.00
630-51930-251	IT SERVICE AND EQUIPMENT	15,612.52	16,285.30	20,574.79	18,000.00	5,578.03	18,515.28	23,200.00	23,200.00	23,200.00
630-51930-300	MISC GENERAL EXPENSES	7,599.72	8,672.14	8,877.90	6,000.00	1,490.64	7,628.36	5,940.00	5,940.00	5,940.00
630-51930-330	PROFESSIONAL DEV/TRAINING	25,857.64	30,796.19	23,524.18	28,000.00	9,962.38	14,042.88	28,000.00	28,000.00	28,000.00
630-51930-331	APPRENTICESHIP TRAINING	7,743.62	5,329.86	7,091.18	10,500.00	3,722.54	8,644.65	10,500.00	10,500.00	10,500.00
630-51930-340	TOOL AND EQUIPMENT	17,489.19	21,801.64	21,227.76	27,000.00	14,690.26	27,682.08	25,000.00	25,000.00	25,000.00
630-51930-343	TRANSPORTATION FUEL	17,252.31	12,709.18	11,809.57	20,000.00	5,029.29	13,782.84	13,000.00	13,000.00	13,000.00
630-51930-350	TRANSPORTATION MAINTENANCE	23,297.34	38,653.80	44,736.59	35,000.00	21,286.77	60,832.61	40,000.00	40,000.00	40,000.00
630-51930-392	PUBLIC RELATIONS AND ADVOCACY	919.55	1,854.57	2,691.65	3,000.00	1,102.49	1,869.75	2,970.00	2,970.00	2,970.00
630-51930-840	CAPITAL TRANSPORTATION EQUIP	330.50	2,921.56	-	670,000.00	306,550.00	306,550.00	-	-	
630-51931-360	BUILDING EXPENSES - RENT	19,500.00	19,500.00	11,375.00	19,500.00	-	3,250.00	19,500.00	19,500.00	19,500.00
630-51932-110	BUILDING AND PLANT SALARY	1,509.60	2,011.45	1,384.62	8,267.39	704.36	1,640.08	6,796.00	9,104.03	9,104.03
630-51932-300	BUILDING AND PLANT MAINTENANCE	16,585.69	14,437.43	17,507.76	45,000.00	9,730.72	14,793.73	25,000.00	25,000.00	25,000.00
630-51932-360	BUILDING & PLANT UTILITY COSTS	21,628.63	13,653.36	13,359.50	20,000.00	7,111.01	14,215.13	15,000.00	15,000.00	15,000.00
630-51932-821	BUILDING & PLANT IMPROVEMENT	1,787.79	92.71	1,393.94	4,000.00	114.16	1,508.10	4,000.00	4,000.00	4,000.00
		(677,756.70)	**151,084.18**	**(1,040,366.45)**	**301,849.67**	**578,467.14**	**28,057.13**	**623,511.00**	**965,822.69**	**674,529.33**

DRAFT COPY 2027 BUDGET

PARK MAINTENANCE - POOL/CONCESSIONS - BASEBALL

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 6/30/2026	12 Month Actual 6/30/2025 6/30/2026	FY 2026 Budget 12/31/2026	FY 2027 Adj. Proposed 12/31/2027	FY 2027 DH Request 12/31/2027
100-55720-110	PARK MAINT SALARY	74,801	90,012	98,103	89,207	50,767	113,847	92,621	97,715	97,715
100-55720-131	PARK MAINT CLOTHING ALLOW	-	600	300	300	-	300	300	300	300
100-55720-132	PARK MAINT DENTAL INS	1,824	2,032	2,437	1,861	1,474	2,887	2,010	2,171	2,171
100-55720-133	PARK MAINT HEALTH INS	22,145	27,795	35,191	28,827	22,045	42,580	32,343	35,577	35,577
100-55720-134	PARK MAINT INCOME CONT	-	-	-	279	-	-	279	279	279
100-55720-136	PARK MAINT LIFE INS	377	433	495	109	273	574	450	450	450
100-55720-138	PARK MAINT RETIREMENT	4,373	5,776	6,236	4,512	3,342	7,165	4,839	5,190	5,190
100-55720-150	PARK MAINT FICA	5,506	6,705	7,499	6,824	3,884	8,708	7,085	7,085	7,085
100-55720-180	RECOGNICTION PROGRAM PARKS	-	-	55	55	-	-	55	55	55
100-55720-300	PARK MAINT EXPENSES	21,403	26,684	27,952	22,000	20,554	40,682	22,500	24,000	25,000
100-55720-320	LAKE LEOTA FISH STOCKING	5,007	5,090	5,509	5,000	-	5,014	5,000	5,000	5,000
100-55720-330	PARKS PROFESSIONAL DEVL	-	415	29	500	-	29	495	500	500
100-55720-343	PARKS FUEL	1,847	2,719	2,255	3,200	869	2,659	3,168	3,100	3,100
100-55720-351	PARKS - IT MAINT AND REPARE	-	-	-	300	-	-	297	250	250
100-55720-352	PARKS - IT EQUIP	6	199	-	200	-	-	2,500	1,000	1,000
100-55720-360	PARK UTILITIES EXPENSE	29,282	42,714	58,155	45,000	7,508	45,035	44,500	44,945	44,945
100-55720-361	PARKS COMMUNICATION EXPENSE	583	551	468	650	217	465	644	625	625
100-55720-362	BALLFIELD LIGHTING EXP	12,196	(4,674)	3,551	3,000	1,779	3,854	2,970	3,029	3,029
100-55720-510	PARK PROPERTY INSURANCE	2,342	5,463	9,501	4,500	-	7,274	5,625	6,188	6,188
100-55720-511	PARK VEHICLE INSURANCE	328	739	754	625	104	657	781	859	859
100-55720-512	PARK WORKERS COMP INSURANCE	1,034	1,713	2,085	2,967	1,052	2,118	3,561	4,273	4,273
100-55720-720	CITY CELEBRATION/EVENTS	-	200	1,197	1,000	122	1,319	1,500	1,200	1,200
100-55730-110	AQUATIC CENTER SALARY	42,035	107,896	129,171	108,135	30,404	155,537	120,995	127,650	127,650
100-55730-134	AQUATIC CENTER INCOME CONT	-	-	-	-	-	-	-	-	
100-55730-136	AQUATIC CENTER LIFE INS	-	-	8	-	-	6	10	-	
100-55730-138	AQUATIC CENTER RETIREMENT	-	-	231	-	-	162	250	250	250
100-55730-150	AQUATIC CENTER FICA	3,221	8,254	10,137	8,272	2,326	12,078	9,256	9,256	9,256
100-55730-180	AQUATIC CENTER RECOGNITION	-	-	-	-	-	-	1,500	700	700
100-55730-251	AQUATIC CENTER IT MAINT & REP	-	-	-	-	-	-	1,500	700	700
100-55730-300	AQUATIC CENTER EXPENSES	25,801	70,184	125,064	65,000	61,993	171,058	100,000	100,000	100,000
100-55730-350	CONCESSIONS MAINT EXPENSES	2,756	157	1,705	2,000	-	1,705	1,980	2,020	2,020
100-55730-510	AQUATIC CENTER PROPERTY INS	423	2,150	4,367	6,000	-	3,344	7,500	8,250	8,250
100-55730-511	AQUATIC CENTER VEHICLE INSURA	643	1,173	1,200	2,000	233	982	2,500	2,750	2,750
100-55730-512	AQUATIC CTR WORKERS COMP INSUR	739	1,179	1,413	3,597	759	1,481	4,316	5,179	5,179
100-55740-110	CONCESSIONS SALARY	3,956	-	-	9,000	-	-	5,000	5,000	5,000
100-55740-150	CONCESSIONS FICA	303	-	-	688	-	-	-	-	
100-55740-300	CONCESSIONS EXPENSES	11,816	42,580	12,737	50,000	8,955	21,436	15,000	15,300	15,300
100-55740-512	CONCESSIONS WORK COMP INS	79	129	158	299	212	293	299	299	299
100-55760-110	REC & BASEBALL SALARY	3,500	-	-	1	-	-	-	-	

DRAFT COPY 2027 BUDGET

PARK MAINTENANCE - POOL/CONCESSIONS - BASEBALL

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 6/30/2026	12 Month Actual 6/30/2025 6/30/2026	FY 2026 Budget 12/31/2026	FY 2027 Adj. Proposed 12/31/2027	FY 2027 DH Request 12/31/2027
100-55760-132	REC & BASEBALL DENTAL INSUR	149	-	-	-	-	-	-	-	
100-55760-133	REC & BASEBALL HEALTH INSUR	957	-	-	-	-	-	-	-	
100-55760-136	REC & BASEBALL LIFE INSUR	5	-	-	-	-	-	-	-	
100-55760-138	REC & BASEBALL RETIREMENT	238	-	-	-	-	-	-	-	
100-55760-150	REC & BASEBALL FICA	268	-	-	0	-	-	-	-	
100-55760-300	RECREATION & BASEBALL EXPENSES	5,340	5,248	3,177	9,000	590	3,356	15,000	15,000	15,000
100-55760-512	REC & BASEBALL WORK COMP INS	-	-	-	0	-	-	-	-	
		285,283	**454,116**	**551,140**	**484,912**	**219,460**	**656,605**	**518,629**	**536,144**	**537,145**

DRAFT COPY 2027 BUDGET

PUBLIC WORKS - RECYCLING - FLEET

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 6/30/2026	12 Month Actual 6/30/2025 6/30/2026	FY 2026 Budget 12/31/2026	FY 2027 Adj. Proposed 12/31/2027	FY 2027 DH Request 12/31/2027
100-53300-110	PW SALARY	180,747	194,095	194,783	229,683	97,630	216,072	238,413	257,607	257,607
100-53300-130	PW SAFETY AND PPE	2,494	3,240	2,835	2,900	2,233	3,208	2,900	2,900	2,900
100-53300-131	PW CLOTHING ALLOWANCE	433	2,079	1,301	1,500	-	1,301	1,500	1,500	1,500
100-53300-132	PW DENTAL INS	4,441	4,555	4,317	4,434	2,280	4,960	4,789	5,172	5,172
100-53300-133	PW HEALTH INS	50,944	61,664	62,699	73,642	36,876	73,636	91,548	100,702	100,702
100-53300-134	PW INCOME CONT	-	-	-	988	-	-	988	988	988
100-53300-136	PW LIFE INS	250	269	246	243	131	285	267	294	294
100-53300-138	PW RETIREMENT	11,577	13,404	12,969	15,963	6,932	14,608	17,120	18,361	18,361
100-53300-150	PW FICA	13,638	14,771	14,779	17,571	7,476	16,416	18,239	18,680	18,680
100-53300-180	RECOGNITION PROGRAM PUBLIC WOR	489	342	165	330	231	396	330	330	330
100-53300-210	PROFESSIONAL SERVICES	2,295	1,079	1,295	1,200	-	1,190	1,100	1,100	1,100
100-53300-251	PW - IT MAINT & REPAIR	150	375	275	500	328	378	500	500	500
100-53300-252	PW - IT EQUIP	1,198	932	-	1,000	-	-	1,000	1,000	1,000
100-53300-280	PW DRUG & ALCOHOL TESTING	380	174	179	650	50	150	450	400	400
100-53300-300	PW STREET MAINT& REPAIRS	24,757	51,690	86,588	47,000	11,596	58,285	45,000	50,000	45,000
100-53300-301	STREET TREE REMOVAL	6,507	11,037	10,444	10,000	126	10,478	9,000	9,000	9,000
100-53300-302	DE-ICING MATERIALS	36,475	28,280	30,515	40,000	244	30,759	35,000	35,000	35,000
100-53300-303	DMV REGISTRATION USEAGE	187,805	174,599	200,539	196,000	49,600	225,398	200,000	202,000	202,000
100-53300-310	PW OFFICE SUPPLIES & EXP	2,235	2,497	1,278	2,500	797	1,985	2,500	2,000	2,000
100-53300-330	PW PROFESSIONAL DEVL	8,410	8,437	8,738	10,000	5,789	8,124	9,000	9,090	9,100
100-53300-340	PW - TOOLS & EQUIP	1,241	1,946	1,756	2,000	167	1,851	2,000	2,000	2,500
100-53300-343	PW VEHICLE FUEL	21,023	21,286	17,091	24,000	8,979	19,785	24,000	22,000	22,000
100-53300-355	PW BLDG MAINT & SUPPLIES	3,443	4,239	3,923	6,500	5,479	7,495	6,500	5,000	6,000
100-53300-360	PW BLDG UTILITIES EXP-HEAT, W	17,343	10,945	17,085	16,500	11,494	19,514	16,300	16,626	16,630
100-53300-361	PW COMMUNICATIONS	5,029	5,819	3,982	5,000	1,919	4,363	5,000	5,000	5,000
100-53300-390	PW MISC EXP/ 213 HIGHWAY PRP	1,096	454	289,903	900	175	289,903	900	500	500
100-53300-510	PW PROPERTY INSURANCE	4,761	8,241	11,775	6,300	-	9,845	7,875	8,663	8,663
100-53300-511	PW VEHICLE INSURANCE	5,824	10,305	10,421	7,700	1,959	7,820	9,625	10,588	10,588
100-53300-512	PW WORKERS COMP INSURANCE	2,549	4,260	5,161	7,392	2,408	5,030	8,871	10,645	10,645
100-53300-891	PW MAPPING	2,263	400	-	500	-	-	250	250	250
100-53310-110	RECYCLING SALARY	84,355	99,054	96,762	79,975	41,271	102,781	85,235	89,923	89,923
100-53310-132	RECYCLING DENTAL INS	1,731	2,016	1,859	1,345	863	1,905	1,453	1,569	1,569
100-53310-133	RECYCLING HEALTH INS	22,972	34,555	36,341	21,661	17,072	38,741	28,138	30,952	30,952
100-53310-134	RECYCLING INCOME CONT	-	-	-	267	-	-	267	267	267
100-53310-136	RECYCLING LIFE INS	77	98	101	68	52	110	75	83	83
100-53310-138	RECYCLING RETIREMENT	5,051	6,403	6,386	4,319	2,854	6,814	4,632	4,968	4,968
100-53310-150	RECYCLING FICA	6,336	7,475	7,359	6,118	3,159	7,822	6,520	6,520	6,520
100-53310-290	RECYCLING & REFUSE COLLECTION	278,513	286,687	301,069	315,000	134,102	335,614	310,000	310,000	310,000
100-53310-300	RECYCLING EXPENSE	506	165	446	500	488	769	250	500	500

DRAFT COPY 2027 BUDGET

PUBLIC WORKS - RECYCLING - FLEET

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 6/30/2026	12 Month Actual 6/30/2025 6/30/2026	FY 2026 Budget 12/31/2026	FY 2027 Adj. Proposed 12/31/2027	FY 2027 DH Request 12/31/2027
100-53310-310	RECYCLING ADVERT & PROMOTIONS	-	-	-	500	-	-	-	-	
100-53310-512	RECYCLING WORK COMP INS	936	1,343	1,607	2,287	844	1,666	2,745	3,294	3,294
100-53420-300	PW FLEET MAINTENANCE	34,686	37,385	16,956	30,000	30,310	45,893	30,000	31,500	31,500
100-53470-300	PW STREET LIGHTING EXP	77,086	53,650	76,468	70,725	40,707	88,007	70,018	71,250	71,250
100-56880-340	TREE REFORESTATION EXP	9,674	8,504	7,859	10,000	5,345	5,345	7,000	8,000	6,000
		1,121,718	**1,178,750**	**1,548,254**	**1,275,662**	**531,965**	**1,668,700**	**1,307,298**	**1,356,721**	**1,351,236**

DRAFT COPY 2027 BUDGET

SEWER

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 6/30/2026	12 Month Actual 6/30/2025 6/30/2026	FY 2026 Budget 12/31/2026	FY 2027 Adj. Proposed 12/31/2027	FY 2027 DH Request 12/31/2027
600-46408-530	Industrial Sewer Fees	(41,600.85)	(38,895.59)	(72,645.53)	(47,304.00)	(111,432.77)	(168,556.14)	(47,304.00)	(47,304.00)	(47,304.00)
600-46409-530	Outside Muni Sewer Fees	(120.53)	(12.38)	-	(150.00)	-	-	-	-	-
600-46410-530	RESIDENTIAL SEWER FEES	(1,271,713.19)	(1,239,465.03)	(1,243,269.34)	(1,225,607.00)	(619,339.68)	(1,355,947.45)	(1,225,607.00)	(1,225,607.00)	(1,225,607.00)
600-46411-530	COMMERCIAL SEWER FEES	(219,976.78)	(155,541.09)	(233,872.84)	(219,362.75)	(106,185.02)	(247,229.50)	(219,363.00)	(219,363.00)	(219,363.00)
600-46412-530	MISC OPERATING REVENUE	(5,718.54)	(6,053.34)	(5,488.17)	(6,269.40)	(2,261.61)	(5,553.63)	(6,269.00)	(6,269.00)	(6,269.00)
600-46413-530	SEWER NEW CONNECT HOOK UP FEE	(10,800.00)	(1,800.00)	(26,100.00)	(12,600.00)	-	(11,700.00)	(12,600.00)	(12,600.00)	(12,600.00)
600-46414-530	CAPITAL CONTRIBUTIONS-SEWER	-	-	-	-	-	-	-	-	-
600-47341-530	Public Authorities Sewer Fees	(36,453.75)	(58,146.64)	(68,924.55)	(30,000.00)	(41,105.10)	(78,183.58)	(35,000.00)	(35,000.00)	(35,000.00)
600-47412-530	WIND TURBINE	(9,972.15)	1,379.68	2,913.01	(24,000.00)	2,142.80	3,327.19	(4,000.00)	(4,000.00)	(4,000.00)
600-47413-530	MISC REVENUE	-	-	-	-	(212.16)	(212.16)	-	-	-
600-48110-510	INT ON TEMP INVESTMENTS	(56,459.03)	(61,398.83)	(66,565.05)	(20,000.00)	-	(31,014.53)	(20,000.00)	(20,000.00)	(20,000.00)
600-48110-530	INTEREST ON BORROWINGS	(55,500.68)	(87,138.57)	(52,926.59)	(20,000.00)	(24,403.02)	(53,490.68)	(20,000.00)	(20,000.00)	(20,000.00)
600-48500-512	INSUR DIVIDEND/AUDIT ADJ-WWTP	(358.30)	(425.01)	-	-	-	-	-	-	
600-48501-512	INSUR DIVIDEND/AUDIT ADJ-SEWER	(93.80)	(95.86)	-	-	-	-	-	-	
600-49100-530	PROCEEDS FROM LONG TERM DEBT	-	-	-	(1,410,792.00)	-	-	(574,000.00)	-	
600-49100-531	CONTRA PROCEEDS LONG TERM DEBT	-	-	-	-	-	-	-	-	
600-49200-100	DNR REPLACEMENT FUND DEPOSITS	-	-	-	(43,170.00)	-	-	(43,170.00)	(43,170.00)	
600-49991-000	RETAINED EARNINGS APPLIED	-	-	-	-	-	-	-	-	
600-52540-010	DNR REPLACEMENT FUND DEPOSITS	-	-	-	43,170.00	-	-	43,170.00	43,170.00	
600-53500-110	WWTP SALARY	147,068.87	170,136.11	184,971.48	227,710.41	91,036.12	208,335.41	240,413.00	253,635.81	253,635.81
600-53500-131	WWTP CLOTHING ALLOWANCE	45.00	816.00	655.50	600.00	-	655.50	600.00	600.00	600.00
600-53500-132	WWTP DENTAL INS	2,761.53	3,025.50	4,051.82	4,182.80	2,361.53	5,017.16	4,517.00	4,878.36	4,878.36
600-53500-133	WWTP HEALTH INS	43,013.76	53,424.12	64,861.24	77,096.80	36,670.77	76,317.57	81,320.00	89,452.00	89,452.00
600-53500-134	WWTP INCOME CONT	-	-	-	868.91	-	-	869.00	869.00	869.00
600-53500-136	WWTP LIFE INS	181.06	216.09	278.96	282.01	157.08	341.92	310.00	341.00	341.00
600-53500-138	WWTP RETIREMENT	9,819.74	11,791.30	12,726.87	15,343.69	6,519.85	14,543.50	16,456.00	17,649.06	17,649.06
600-53500-150	WWTP FICA	10,998.76	12,798.26	13,961.57	17,419.85	6,922.21	15,735.83	18,392.00	19,403.56	19,403.56
600-53500-180	RECOGNITION PROGRAM	42.44	48.98	83.37	55.00	-	83.37	55.00	55.00	110.00
600-53500-210	WWTP PROFESSIONAL SERVICES	13,912.12	21,790.55	12,082.60	15,000.00	10,417.29	18,722.29	14,850.00	14,850.00	15,000.00
600-53500-214	WWTP LABORATORY SERVICES	7,763.61	9,097.75	8,103.75	9,000.00	4,178.00	8,813.25	8,910.00	9,000.00	9,000.00
600-53500-215	SLUDGE HAULING	22,757.71	23,689.90	29,935.63	28,000.00	7,414.01	26,229.64	41,600.00	41,600.00	41,600.00
600-53500-251	WWTP IT MAINT & REPAIR	2,687.32	2,698.47	2,662.87	2,500.00	747.48	3,360.35	2,475.00	2,500.00	2,500.00
600-53500-252	WWTP IT EQUIP	248.99	380.96	487.77	500.00	-	408.78	400.00	400.00	500.00
600-53500-295	WWTP ACCOUNTING & COLLECTIONS	6,380.80	1.39	8,435.40	7,500.00	1,500.00	1,500.00	12,000.00	10,000.00	10,000.00
600-53500-310	WWTP GEN OFFICE SUPPLIES & EXP	619.40	918.19	227.82	1,000.00	143.63	324.62	990.00	1,000.00	1,000.00
600-53500-330	WWTP PROFESSIONAL DEVL	5,480.48	6,538.71	6,066.96	7,000.00	3,535.00	4,589.70	6,800.00	6,800.00	7,000.00
600-53500-340	WWTP GENERAL PLANT SUPPLIES	11,943.04	13,453.36	17,366.36	16,000.00	1,974.52	18,031.54	15,000.00	15,000.00	15,000.00
600-53500-343	WWTP FUEL	1,340.14	2,662.81	1,727.75	2,400.00	945.21	2,149.56	2,376.00	2,400.00	2,300.00
600-53500-355	WWTP PLANT MAINT & REPAIR	15,789.16	18,208.14	19,305.91	20,000.00	55,302.79	68,524.69	19,800.00	19,800.00	30,000.00
600-53500-361	WWTP COMMUNICATIONS	3,062.56	4,832.25	3,988.43	3,300.00	1,841.18	3,651.70	3,400.00	3,500.00	3,500.00
600-53500-362	WWTP ELECTRIC/WATER EXP	71,071.14	52,392.77	64,440.81	64,000.00	29,435.40	68,960.66	63,360.00	64,000.00	64,000.00
600-53500-363	WWTP NATURAL GAS EXP	4,724.51	3,004.34	5,715.97	5,500.00	4,523.28	6,616.60	5,400.00	5,500.00	7,000.00

DRAFT COPY 2027 BUDGET

SEWER

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 6/30/2026	12 Month Actual 6/30/2025 6/30/2026	FY 2026 Budget 12/31/2026	FY 2027 Adj. Proposed 12/31/2027	FY 2027 DH Request 12/31/2027
600-53500-390	WWTP MISCELLANEOUS EXP	492.59	13,069.94	386.09	1,400.00	-	-	1,300.00	1,200.00	1,200.00
600-53500-391	WWTP READING & COLLECTION EXP	4,670.00	4,219.00	3,397.00	5,000.00	-	3,397.00	4,700.00	4,700.00	4,700.00
600-53500-392	WWTP PUBLIC REALATIONS AND ADV	-	-	-	500.00	-	-	480.00	480.00	480.00
600-53500-510	WWTP PROPERTY INSURANCE	10,657.81	22,817.12	32,630.31	14,000.00	-	24,878.36	17,500.00	19,250.00	19,250.00
600-53500-511	WWTP VEHICLE INSURANCE	3,048.43	5,739.80	4,568.29	4,800.00	968.67	3,413.68	6,000.00	6,600.00	6,600.00
600-53500-512	WORKERS COMPENSATION INSURANCE	1,761.32	3,961.91	4,211.31	6,378.69	2,097.86	4,117.97	7,654.00	9,184.80	9,184.80
600-53500-530	DEBT PRINCIPAL PAYMENT	653,252.75	638,558.02	647,180.84	559,106.00	621,471.13	624,546.13	573,084.00	638,549.00	638,549.00
600-53500-531	CONTRA DEBT PRINCIPAL	(653,252.75)	(638,558.02)	(647,180.84)	-	-	(647,180.84)	-	-	
600-53500-540	DEPRECIATION-EXPENSE	551,704.42	539,519.15	550,878.00	-	-	550,878.00	-	-	
600-53500-541	DEPRECIATION-METERS	28,614.00	28,285.00	28,785.00	-	-	28,785.00	-	-	
600-53500-542	WWTP METER PILOT	7,230.00	7,060.00	7,090.00	7,400.00	-	7,090.00	7,326.00	7,326.00	7,326.00
600-53500-543	WWTP RETURN ON METERS	19,376.00	17,930.00	22,445.00	21,000.00	-	22,445.00	20,790.00	20,790.00	20,790.00
600-53500-620	WWTP INT ON LONG TERM DEBT	197,130.47	216,970.78	238,705.91	259,374.00	117,042.49	209,205.30	265,858.00	205,173.00	205,173.00
600-53500-740	Bad Debt Expense	-	4,659.33	3,264.47	-	-	3,264.47	-	-	
600-53500-741	CLEAN WATER REBATE PROGRAM	5,838.40	9,442.40	4,597.68	-	-	3,331.68	-	-	
600-53500-821	WWTP WIND TURBINE MONITORING	-	-	-	-	-	-	-	-	
600-53500-840	Equipment Purchases	-	-	10,715.17	1,000.00	19,545.06	30,260.23	-	-	
600-53500-850	Sanitary Sewer Construction	-	1,185.00	20,124.23	-	15,754.55	26,760.03	-	-	
600-53510-110	SANITARY SEWER SALARY	64,148.40	68,434.43	67,080.70	77,175.91	28,540.50	69,652.11	82,314.00	86,841.24	86,841.24
600-53510-132	SAN SEWER DENTAL INS	1,356.47	1,275.28	1,362.88	1,417.57	635.48	1,456.85	1,531.00	1,653.48	1,653.48
600-53510-133	SANITARY SEWER HEALTH INS	16,845.72	20,340.37	21,556.79	24,081.05	9,434.10	22,157.49	27,976.00	30,773.60	30,773.60
600-53510-134	SANITARY SEWER INCOME CONT	-	-	-	320.29	-	-	320.00	320.00	320.00
600-53510-136	SANITARY SEWER LIFE INS	93.93	87.97	95.32	110.56	36.87	95.35	122.00	134.20	134.20
600-53510-138	SANITARY SEWER RETIREMENT	4,117.61	4,560.99	4,464.41	5,176.76	1,989.02	4,712.50	5,552.00	5,954.52	5,954.52
600-53510-150	SANITARY SEWER FICA	4,742.49	5,146.37	5,070.00	5,903.96	2,180.56	5,266.85	6,297.00	6,643.34	6,643.34
600-53510-210	SANITARY PROFESSIONAL SERVICES	1,089.85	6,690.37	5,615.33	5,000.00	-	5,411.46	6,000.00	6,000.00	6,000.00
600-53510-211	SANITARY PROF SERVICES - CIP	-	-	-	-	-	-	-	-	
600-53510-310	SAN SEWER OFFICE SUPPLIES -EXP	-	-	-	250.00	-	-	100.00	100.00	100.00
600-53510-330	SANITARY PROFESSIONAL DEVL	-	-	-	500.00	-	-	500.00	500.00	500.00
600-53510-350	SAN SEWER MAINT & REPAIRS	2,788.20	42,643.85	27,023.41	39,000.00	724.76	27,646.76	39,000.00	39,000.00	39,000.00
600-53510-512	SAN SEWER WORK COMP INS	417.15	731.71	742.04	1,124.04	487.20	843.14	1,349.00	1,618.80	1,618.80
600-53510-840	SANITARY SEWER EQUIPMENT	-	-	-	-	-	-	-	-	
600-53510-850	STREET RECONSTRUCTION	6,658.37	4,433.14	-	898,292.00	150,861.34	80,740.84	574,000.00	-	
600-53510-860	LINCOLN STREET SEWER PROJECT	-	6,992.68	-	-	-	-	-	-	
600-53510-891	SEWER MAPPING	1,491.25	400.00	4,575.50	1,000.00	-	4,575.50	900.00	900.00	900.00
600-53510-901	BUILDING STORAGE AND GROUNDS	4,288.13	-	-	12,500.00	-	-	12,375.00	12,375.00	12,375.00
600-53520-340	WWTP LIFT STATION OPER EXP	200.00	-	-	-	-	-	-	-	
600-53520-355	LIFT STATION MAINT & REPAIRS	7,475.54	14,438.61	9,063.36	15,000.00	5,445.30	10,308.66	15,000.00	15,000.00	15,000.00
600-53520-360	LIFT STATION UTILITIES	21,059.24	17,297.16	20,043.72	20,000.00	12,315.36	22,752.56	19,800.00	19,800.00	19,800.00
600-53520-850	LIFT STATION CIP	1,115.00	2,380.00	-	500,000.00	159,927.56	157,547.56	-	-	
600-53530-350	EQUIP MAINT & REPAIRS	-	1,054.87	75.95	1,500.00	-	75.95	1,500.00	1,500.00	1,500.00
600-53540-355	WIND TURBINE MAINT & REPAIR	-	-	-	2,500.00	-	-	2,500.00	2,500.00	2,500.00

DRAFT COPY 2027 BUDGET

SEWER

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 6/30/2026	12 Month Actual 6/30/2025 6/30/2026	FY 2026 Budget 12/31/2026	FY 2027 Adj. Proposed 12/31/2027	FY 2027 DH Request 12/31/2027
600-58940-630	DEBT ISSUANCE COST	-	116,634.78	22,826.14	-	-	22,826.14	-	-	
600-99998-000	OPEB CLEARING ACCOUNT- SEWER	2,263.00	835.00	2,673.00	-	-	2,673.00	-	-	
600-99999-000	OPEB CLEARING ACCOUNT-SEWER	(7,605.00)	11,682.00	929.00	-	-	929.00	-	-	
		(363,986.67)	**(34,747.70)**	**(179,744.21)**	**(14.85)**	**512,286.60**	**(60,783.11)**	**97,978.00**	**137,957.77**	**150,062.77**

DRAFT COPY 2027 BUDGET

STORMWATER

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 6/30/2026	12 Month Actual 6/30/2025 6/30/2026	FY 2026 Budget 12/31/2026	FY 2027 Adj. Proposed 12/31/2027	FY 2027 DH Request 12/31/2027
610-41110-610	TAXES	-	-	-	-	-	-	-	-	
610-46409-610	RESIDENTIAL STORMWATER FEES	(140,288.32)	(140,054.40)	(256,074.43)	(247,244.79)	(139,403.27)	(294,213.03)	(247,245.00)	(247,245.00)	(247,245.00)
610-46411-610	NON-RESIDENTIAL STRMWATER FEES	(153,337.19)	(168,423.00)	(280,700.42)	(274,414.01)	(150,612.54)	(320,259.50)	(274,414.00)	(274,414.00)	(274,414.00)
610-46412-610	MISC OPERATING REVENUE	(611.30)	(751.44)	(1,622.15)	(650.00)	(428.10)	(1,456.86)	(650.00)	(650.00)	(650.00)
610-48000-610	OTHER FINANCING SOURCE	-	-	-	-	-	-	-	-	-
610-48110-510	INT ON TEMP INVESTMENTS	(1,653.96)	(11,024.50)	(11,915.15)	(1,000.00)	-	(5,068.21)	(5,170.00)	(5,170.00)	(5,170.00)
610-48580-512	INSUR DIVIDEND/AUDIT ADJ-STORM	(153.38)	(151.99)	-	-	-	-	-	-	
610-49100-571	BOND PREMIUM	-	(44,555.45)	(43,536.90)	-	-	(43,536.90)	-	-	
610-49100-610	PROCEEDS FROMLONG TERM DEBT	(150,000.00)	(1,970,000.00)	(680,000.00)	(592,021.00)	-	(680,000.00)	(557,591.00)	-	
610-49100-611	CONTRA PROCEEDS FROM LONG-TERM	(4,193.30)	-	-	-	-	-	-	-	
610-53580-110	STORMWATER SALARY	45,023.94	49,320.18	44,042.30	71,853.70	22,131.98	49,516.92	75,726.00	79,890.87	79,890.87
610-53580-131	STORMWATER CLOTHING ALLOWANCE	21.00	402.00	150.00	200.00	-	150.00	-	-	
610-53580-132	STORMWATER DENTAL INS	801.23	924.46	880.87	1,185.89	376.20	901.13	1,281.00	1,383.48	1,383.48
610-53580-133	STORMWATER HEALTH INS	9,350.16	11,913.45	12,990.05	22,381.73	6,289.68	14,441.16	26,368.00	29,004.80	29,004.80
610-53580-134	STORMWATER INCOME CONT	-	-	-	308.97	-	-	309.00	309.00	309.00
610-53580-136	STORMWATER LIFE INS	83.73	49.79	50.28	160.67	24.14	54.36	177.00	194.70	194.70
610-53580-138	STORMWATER RETIREMENT	2,830.11	3,420.58	3,033.86	4,993.83	1,591.92	3,467.56	5,356.00	5,744.31	5,744.31
610-53580-150	STORMWATER FICA	3,405.12	3,749.02	3,347.74	5,496.81	1,691.10	3,765.78	5,793.00	6,111.62	6,111.62
610-53580-180	RECOGNITION PROGRAM	118.32	51.51	110.00	110.00	-	81.01	110.00	110.00	110.00
610-53580-200	MAINTENANCE AND REPAIRS	7,156.43	707.66	2,063.35	8,500.00	-	2,029.99	8,500.00	8,500.00	8,500.00
610-53580-210	PROFESSIONAL SERVICES	5,351.01	10,188.08	8,267.70	8,000.00	7,375.00	9,625.00	8,000.00	8,000.00	8,000.00
610-53580-251	STWT IT MAINT & REPAIR	1,193.89	1,822.24	6,076.10	100.00	688.74	6,764.84	100.00	100.00	100.00
610-53580-300	STWT EXPENSES	-	-	-	500.00	-	-	-	-	
610-53580-301	WATERWAY MAINTENANCE	120,854.18	687,977.73	610,337.38	260,000.00	128,901.86	711,803.22	236,900.00	240,000.00	265,000.00
610-53580-302	STREET SWEEPING	574.00	1,675.00	1,914.48	3,000.00	3,041.92	3,041.92	3,000.00	3,000.00	3,000.00
610-53580-330	STWT PROFESSIONAL DEVL	-	1,172.51	50.00	500.00	-	-	500.00	500.00	500.00
610-53580-340	STORMWATER SUPPLIES & EQUIP	1,196.88	731.21	559.98	1,300.00	-	559.98	1,300.00	1,300.00	1,300.00
610-53580-350	STORMWATER EQUIP MAINT & REPAI	113.63	1,768.26	688.42	2,000.00	229.25	917.67	2,000.00	2,000.00	2,000.00
610-53580-390	STORMWATER MISC	-	436.72	787.79	250.00	-	787.79	250.00	250.00	250.00
610-53580-392	STWT PUBLIC RELATIONS & ADVOCA	-	-	-	250.00	-	-	-	-	
610-53580-510	STORMWATER PROPERTY INSURANCE	143.73	489.63	498.73	180.00	(315.00)	71.37	225.00	247.50	247.50
610-53580-511	STORMWATER VEHICLE INSURANCE	788.09	229.69	91.24	-	-	91.24	-	-	
610-53580-512	STORMWATER WORKERS COMP INS	668.56	1,747.23	1,256.05	1,680.85	657.92	1,336.54	2,017.00	2,420.40	2,420.40
610-53580-530	PRINCIPAL DEBT PAYMENT	215,500.00	195,500.00	175,500.00	175,500.00	100,500.00	100,500.00	65,500.00	65,500.00	65,500.00
610-53580-540	DEPRECIATION-EXPENSE	-	-	-	-	-	-	-	-	
610-53580-620	INTEREST ON LONG-TERM DEBT	52,801.36	50,799.62	138,793.86	138,793.00	8,734.69	70,809.38	6,345.00	3,807.00	3,807.00
610-53580-840	STORMWATER EQUIPMENT PURCHASE	-	325,469.48	2,360.35	1,000.00	-	2,360.35	900.00	900.00	900.00
610-53580-850	STWT ROAD CONSTRUCTION	59,225.11	365,757.34	436,500.65	392,022.00	67,045.27	446,493.15	258,000.00	-	
610-53580-891	STWT MAPPING	988.25	-	2,599.25	-	-	2,599.25	-	-	
610-53580-901	BUILDING STORAGE AND GROUNDS	3,809.56	-	5,525.00	12,500.00	-	5,525.00	12,375.00	12,375.00	
610-58940-630	DEBT ISSUANCE COST	3,824.77	64,986.11	26,029.35	-	-	26,029.35	-	-	
610-58940-700	TRANSFER TO WATER & LIGHT	421.87	-	-	-	-	-	-	-	
610-58940-710	TRANSFER TO DEBT SERVICE	-	18,836.99	-	-	-	-	-	-	
		86,007.48	**(534,834.29)**	**210,655.73**	**(2,562.35)**	**58,520.76**	**119,189.46**	**(364,038.00)**	**(55,830.33)**	**(43,205.32)**

DRAFT COPY 2027 BUDGET

WATER

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 6/30/2026	12 Month Actual 6/30/2025 6/30/2026	FY 2026 Budget 12/31/2026	FY 2027 Adj. Proposed 12/31/2027	FY 2027 DH Request 12/31/2027
620-40499-000	Retained Earnings Applied	-	-	-	-	-	-	-	-	
620-41457-001	INSUR DIVIDEND/AUDIT ADJ-ELECT	(1,456.62)	-	-	-	-	-	-	-	
620-42400-002	OPERATING & OTHER REVENUE	-	-	-	-	-	-	-	-	
620-42419-002	INTEREST INCOME	(7,066.78)	(4,864.49)	(3,899.58)	-	-	(3,899.58)	-	-	
620-42421-002	Capital Contributions - Water	(60,275.00)	(73,200.00)	(38,400.00)	-	-	(10,800.00)	(50,000.00)	(50,000.00)	(50,000.00)
620-42434-001	SALE OF PROPERTY	-	-	-	-	-	-	-	-	
620-42434-002	Gain on Sale of Property	-	-	(620.00)	-	-	-	-	-	
620-42452-002	OVERHEAD - WATER	(313.73)	(173.97)	(663.49)	-	-	(589.14)	-	-	
620-42457-002	INSUR DIVIDEND/AUDIT ADJ-WATER	(624.32)	(643.71)	-	(500.00)	-	-	-	-	
620-42461-012	RESIDENTIAL WATER SALES	(811,180.65)	(732,485.71)	(799,203.45)	(784,550.61)	(408,281.35)	(881,378.49)	(754,460.00)	(754,460.00)	(754,460.00)
620-42461-022	COMMERCIAL WATER SALES	(113,354.58)	(96,988.15)	(98,766.39)	(101,277.27)	(49,625.07)	(110,028.59)	(99,898.00)	(99,898.00)	(99,898.00)
620-42461-032	INDUSTRIAL WATER SALES	(20,838.92)	(19,363.53)	(31,345.88)	(18,844.22)	(44,943.81)	(68,858.24)	(22,401.00)	(22,401.00)	(22,401.00)
620-42461-042	SUBURBAN WATER SALES	(8,373.86)	(662.75)	-	(9,794.62)	-	-	(9,411.00)	(9,411.00)	(9,411.00)
620-42461-062	MULTI-FAMILY RESIDENT WTR SALE	(21,970.45)	(31,301.91)	(30,902.36)	(19,497.66)	(14,865.99)	(33,168.23)	(31,025.00)	(31,025.00)	(31,025.00)
620-42462-002	PRIVATE FIRE PROTECTION	(10,157.64)	(11,011.79)	(9,029.14)	(10,081.00)	(3,941.40)	(8,736.04)	(9,959.00)	(9,959.00)	(9,959.00)
620-42463-002	HYDRANT RENTAL	-	-	-	(198,686.25)	-	-	-	-	
620-42463-012	PUBLIC FIRE PROTECTION RENTAL	(163,036.67)	(327,837.11)	(332,053.47)	(173,882.00)	(170,598.98)	(364,492.27)	(276,474.00)	(276,474.00)	(276,474.00)
620-42464-002	PUBLIC AUTHORITY SALES	(34,345.00)	(55,068.22)	(56,175.27)	(32,065.00)	(30,619.84)	(67,485.04)	(64,670.00)	(64,670.00)	(64,670.00)
620-42470-002	PENALTIES	(4,830.80)	(4,742.41)	(4,626.70)	(3,500.00)	(1,843.50)	(4,660.55)	(3,765.00)	(3,765.00)	(3,765.00)
620-42470-003	PENALTIES	(928.33)	-	-	-	-	-	-	-	
620-42471-002	MISC. SERVICE REVENUES	(3,478.53)	(10,314.68)	(4,242.96)	(3,515.36)	(961.10)	(3,424.06)	(4,746.00)	(4,746.00)	(4,746.00)
620-42472-002	RENTS FROM WATER PROPERTY	(25,589.16)	(39,939.23)	(56,444.54)	(27,649.00)	(34,386.14)	(69,212.24)	(19,173.00)	(25,000.00)	(25,000.00)
620-42474-002	OTHER WATER REVENUES	(17,516.20)	(14,411.97)	(17,371.88)	-	-	(17,371.88)	-	-	
620-42910-580	PROCEEDS FROM LONG-TERM DEBT	-	-	-	(2,955,624.00)	-	-	(743,902.00)	-	
620-42910-581	CONTRA PROCEEDS FROM LONG-DEBT	-	-	-	-	-	-	-	-	
620-48110-510	INT ON TEMP INVESTMENTS	(139,685.42)	(38,996.24)	(20,196.89)	(30,000.00)	-	(11,210.03)	(22,191.00)	(15,000.00)	(15,000.00)
620-51403-001	DEPRECIATION EXPENSE	590,938.53	-	-	-	-	-	-	-	
620-51403-101	Depreciation Expense - CIAC	82,114.95	-	-	-	-	-	-	-	
620-51427-001	INTEREST EXPENSE	1,102.50	-	-	-	-	-	-	-	
620-52403-002	DEPRECIATION EXPENSES	190,275.59	215,652.69	221,496.32	-	-	221,496.32	-	-	
620-52403-102	Depreciation Exp - CIAC Plant	78,218.09	70,209.19	70,209.19	-	-	70,209.19	-	-	
620-52408-001	TAXES	11,447.24	14,774.63	14,923.99	20,000.00	9,809.63	15,992.09	19,800.00	19,800.00	19,800.00
620-52408-002	FICA TAX EXPENSE	-	-	-	24,652.23	-	-	23,152.00	24,425.36	24,425.36
620-52408-012	LICENSE FEES & OTHER TAX	-	45.90	-	-	-	-	-	-	
620-52408-022	PROPERTY TAX EQUIVALENT-WATER	186,432.00	186,909.00	201,079.00	190,000.00	-	201,079.00	190,000.00	190,000.00	190,000.00
620-52427-000	DEBT PAYMENTS	390,000.00	75,000.00	390,000.00	395,000.00	350,000.00	350,000.00	300,000.00	315,000.00	315,000.00
620-52427-002	INTEREST EXPENSE	112,527.36	93,216.94	89,033.32	146,385.00	42,750.00	83,510.82	81,450.00	267,748.00	267,748.00
620-52427-003	CONTRA DEBT PAYMENTS	(390,000.00)	(75,000.00)	(390,000.00)	-	-	(390,000.00)	-	-	
620-52428-002	AMORTIZATION OF DEBT DISC	9,008.00	9,008.00	4,327.00	-	-	4,327.00	-	-	
620-52605-002	MAINT WATER SOURCE PLANT	-	-	23.73	5,000.00	-	-	8,250.00	8,250.00	8,250.00
620-52620-110	OPER PUMPING SALARY	6,765.17	6,917.96	7,911.74	15,243.53	6,606.17	11,815.08	14,867.00	15,684.38	15,684.38
620-52622-002	OPER POWER PURCHASED FOR PUMPI	53,857.73	42,515.31	53,516.36	55,000.00	28,706.83	60,270.11	56,400.00	56,400.00	56,400.00

DRAFT COPY 2027 BUDGET

WATER

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 6/30/2026	12 Month Actual 6/30/2025 6/30/2026	FY 2026 Budget 12/31/2026	FY 2027 Adj. Proposed 12/31/2027	FY 2027 DH Request 12/31/2027
620-52623-002	OPER PUMP SUPPLIES & EXPENSES	-	385.00	1,800.00	750.00	-	-	743.00	750.00	750.00
620-52625-002	MAINT PUMP BUILDINGS & EQUIPME	49,628.05	32,467.88	3,494.51	10,000.00	18,662.21	21,412.77	9,900.00	9,900.00	9,900.00
620-52625-110	MAINT PUMP BLDG & EQPMT SALARY	20,562.59	24,361.07	24,600.24	22,357.32	12,046.29	27,139.49	17,840.00	18,821.26	18,821.26
620-52630-002	OPER WATER TREATMENT LABOR	-	-	-	-	-	-	-	-	
620-52630-110	OPER WATER TREATMENT SALARY	32,550.90	29,614.88	34,820.11	33,751.04	13,363.18	35,968.47	26,760.00	28,231.89	28,231.89
620-52631-002	OPER WATER TREATMENT CHEMICALS	34,127.50	33,588.02	28,261.64	28,000.00	16,787.44	32,963.13	25,767.00	26,000.00	31,200.00
620-52635-002	MAINT TREATMENT EQUIPMENT	-	2,210.81	-	2,500.00	-	-	2,500.00	2,500.00	2,500.00
620-52635-110	MAINT TREATMENT EQPMNT SALARY	819.02	395.75	736.16	1,652.22	761.12	1,266.61	1,487.00	1,568.44	1,568.44
620-52640-110	OPER SUPERVISION SALARY	8,976.45	6,775.29	6,794.19	17,431.68	833.73	6,111.94	21,081.00	22,240.88	22,240.88
620-52641-002	WATER INVESTIGATIONS	1,260.45	-	-	2,000.00	-	(7,363.25)	2,000.00	2,000.00	2,000.00
620-52650-002	MAINT STANDPIPE & RESERVOIRS	2,372.06	24,381.37	1,921.95	10,000.00	125.00	(2,971.79)	18,500.00	18,500.00	10,000.00
620-52651-002	MAINT MAINS	9,949.75	51,858.09	19,668.78	45,000.00	8,018.29	(67,501.71)	-	-	
620-52651-003	CAPITAL PROJECTS MAINS	-	-	-	1,709,543.00	148,344.04	147,217.37	510,000.00	-	
620-52651-004	CAPITAL WATER OTHER	-	-	2,195.37	1,187,556.00	133,232.49	135,427.86	-	-	
620-52651-110	MAINT MAINS SALARY	14,113.89	17,293.89	12,998.24	16,953.17	10,409.33	21,397.20	14,867.00	15,684.38	15,684.38
620-52651-891	MAINT MAIN MAPPING	125.75	32.86	3,144.98	1,000.00	346.25	3,491.23	1,000.00	1,000.00	1,000.00
620-52652-002	MAINT SERVICES	63,093.23	1,272.14	9,719.83	9,500.00	5,008.97	10,368.99	9,400.00	9,400.00	9,400.00
620-52652-110	MAINT SERVICES SALARY	19,071.83	25,245.46	32,294.16	49,440.01	13,169.57	31,451.89	44,600.00	47,053.15	47,053.15
620-52653-002	MAINT METERS	3,039.56	3,378.11	1,492.17	43,000.00	1,929.36	(28,024.47)	43,000.00	43,000.00	10,000.00
620-52653-110	MAINT METERS SALARY	2,383.15	6,260.38	8,912.35	9,625.03	5,077.48	8,820.17	8,920.00	9,410.63	9,410.63
620-52654-002	MAINT HYDRANTS	6.50	2,672.31	7,165.65	19,500.00	-	4,394.21	20,000.00	20,000.00	20,000.00
620-52654-110	MAINT HYDRANTS SALARY	1,846.17	3,969.93	3,291.57	6,568.82	490.97	2,828.68	5,947.00	6,273.75	6,273.75
620-52655-002	MAINT MAINTENANCE OF OTHER PLA	8,121.72	4,878.25	8,720.80	22,500.00	1,127.44	9,808.25	17,275.00	17,275.00	10,000.00
620-52901-110	OPER METER READING SALARY	562.22	182.02	139.61	1,223.81	105.63	245.24	-	-	
620-52902-002	OPER ACCOUNTING & COLLECTING	17,235.05	14,727.46	17,939.35	55,000.00	16,619.26	24,590.58	54,450.00	45,000.00	45,000.00
620-52902-110	OPER ACCOUNT & COLLLECT SALARY	51,190.14	54,793.83	50,057.13	52,821.04	21,378.99	51,495.61	56,668.00	59,784.46	59,784.46
620-52903-002	OPER READING & COLLECTING EXPE	4,668.74	4,218.12	3,396.01	6,500.00	3,405.40	4,550.58	6,435.00	6,400.00	6,400.00
620-52904-002	OPER UNCOLLECTABLE ACCOUNTS	-	3,052.30	3,203.61	150.00	-	3,203.61	150.00	150.00	150.00
620-52920-110	OPER ADMINISTRATIVE SALARY	35,899.32	58,470.72	60,685.58	62,801.40	31,471.06	67,448.30	63,317.00	66,799.02	66,799.02
620-52921-002	OPER OFFICE SUPPLIES & EXPENSE	6,309.65	12,322.64	5,948.73	5,500.00	9,622.53	11,931.31	5,500.00	5,500.00	5,500.00
620-52924-002	OPER PROPERTY INSURANCE	4,177.08	8,423.33	10,023.61	5,700.00	-	8,260.03	7,125.00	7,837.50	7,837.50
620-52925-002	OPER INJURIES & DAMAGE	7,720.45	13,680.49	12,375.35	13,130.00	3,865.11	10,226.90	15,756.00	17,331.60	17,331.60
620-52925-012	OPER SAFETY COMMITTEE	-	26.65	-	-	-	-	-	-	
620-52926-001	OPER PENSIONS & BENEFITS	73,940.10	73,981.16	76,188.80	84,113.20	49,686.03	94,196.00	92,525.00	101,777.50	101,777.50
620-52926-002	OPER PENSIONS & BENEFITS	112.15	112.14	115.44	-	113.77	113.77	-	-	
620-52928-002	OPER REGULATORY COMMISSION EXP	-	-	32.21	-	-	32.21	-	-	
620-52928-392	WTR PUBLIC RELATIONS & ADVOCAC	824.00	167.21	7.86	1,500.00	-	7.86	1,500.00	1,500.00	1,500.00
620-52930-002	OPER MISC GENERAL EXPENSE	27,194.19	18,586.68	15,859.98	10,000.00	4,321.04	14,354.88	9,900.00	9,900.00	9,900.00
620-52930-022	RECOGNITION PROGRAM	(2,000.00)	63.31	18.98	110.00	-	18.98	110.00	110.00	110.00
620-52930-110	OPER MISC GENERAL SALARY	29,920.24	26,737.16	20,722.52	21,371.53	14,931.65	26,690.58	21,832.00	24,014.82	24,014.82
620-52930-130	WATER SAFETY & PPE	772.52	2,089.15	848.54	2,500.00	618.72	813.98	2,300.00	2,300.00	2,300.00
620-52930-251	IT SERVICE & EQUIP	9,340.04	7,579.24	6,082.15	6,000.00	3,593.19	7,753.61	6,000.00	6,000.00	14,000.00

DRAFT COPY 2027 BUDGET

WATER

Account Numbers	Account Titles	FY 2023 Actual 12/31/2023	FY 2024 Actual 12/31/2024	FY 2025 Actual 12/31/2025	FY 2025 Budget 12/31/2025	FY 2026 Current 6/30/2026	12 Month Actual 6/30/2025 6/30/2026	FY 2026 Budget 12/31/2026	FY 2027 Adj. Proposed 12/31/2027	FY 2027 DH Request 12/31/2027
620-52930-330	PROFESSIONAL DEVELOPMENT	6,376.44	8,419.18	10,243.74	7,500.00	5,048.75	5,649.11	7,500.00	7,500.00	7,500.00
620-52930-343	TRANSPORTATION FUEL	-	-	3,457.93	6,000.00	2,138.05	4,416.35	3,000.00	3,000.00	3,600.00
620-52930-360	BUILDING EXPENSES - RENT	10,500.00	10,965.40	6,125.00	10,500.00	-	1,750.00	10,500.00	10,500.00	10,500.00
620-52933-002	OPER TRANSPORTATIONS EXPENSE	2,412.13	9,956.92	16,082.27	50,025.00	95.03	14,057.28	6,000.00	6,000.00	6,000.00
620-52933-003	CONTRA OPER EQUIPMENT EXPENSE	(200.05)	77.84	(36.28)	-	(1.76)	(5.90)	-	-	
620-52935-002	MAINT MAINTENANCE OF GENERAL P	7,991.21	3,217.87	5,128.78	6,000.00	2,635.39	4,158.66	6,000.00	6,000.00	6,000.00
620-52935-110	MAINTENANCE OF GEN PLNT SALARY	1,781.08	2,757.62	2,940.85	5,220.01	1,480.58	3,261.18	4,460.00	4,705.31	4,705.31
620-99998-000	OPEB CLEARING ACCOUNT- LRLIF	14,656.00	3,743.00	15.00	-	-	15.00	-	-	
620-99999-000	OPEB CLEARING ACCOUNT- W&L	4,773.00	3,284.00	3,696.00	-	-	3,696.00	-	-	
		465,868.77	**(210,079.32)**	**(298,089.90)**	**144,108.05**	**238,667.03**	**(269,476.02)**	**(235,541.00)**	**222,218.34**	**187,243.34**

DRAFT 2027 - 2036 CIP	2027	Funding Sources														
Project Title	Estimated Cost	Grants/ Other	Reserve Funds	Enterprise Funds	Levy	Borrowing	Total Sources	2028	2029	2030	2031	2032	2033	2034	2035	2036
PARKS & AQUATICS																
Historic Restorations (Park Store Buildout & Warming House Stabilization)	100,000					100,000	100,000	15,000	100,000	15,000	50,000					
Mower 72" / Grounds Equipment (3-4 year cycle)							-	20,000		20,000		20,000				
Truck (10 year cycle)	75,000				75,000		75,000									
UTV (10 year rotation)							-								25,000	
Kayak Launch	27,000				27,000		27,000									
Playground Rebuild Leota Walk Bridge	105,000					105,000	105,000									
Stump Grinder and Trailer ST,CE,PK										10,250						
Countryside and Leonard Leota (Surface & Curbing)							-	70,000								
Mower 132"							-							100,000		
Compact Tractor							-			50,000						
Aquatic Center Maintenance							-		50,000			60,000			70,000	
Park Improvements								50,000			150,000			70,000		
							-									
Subtotal Parks & Pool	**307,000**	**-**	**-**	**-**	**102,000**	**205,000**	**307,000**	**155,000**	**150,000**	**95,250**	**200,000**	**80,000**	**-**	**170,000**	**95,000**	**-**
EMS																
Equipment	-						-		100,000	30,000						
Ambulance (7 year rotation)	500,000		250,000			250,000	500,000				550,000		550,000			
Building Improvements							-								1,000,000	
							-									
Subtotal EMS District	**500,000**	**-**	**250,000**	**-**	**-**	**250,000**	**500,000**	**-**	**100,000**	**30,000**	**550,000**	**-**	**550,000**	**-**	**1,000,000**	**-**
PUBLIC WORKS																
Sidewalk and Pedestrian Improvements (2027 W Main St)	100,000				50,000	50,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Church St Resurfacing (Madison to Creek) LVRF funded							-	100,000								
4th St Resurfacing (Lincoln to end) LVRF funded							-			50,000						
Church St Reconstruction (College to Madison) - $4.8M							-			800,000						
Chip Seal and Road Maintenance LVRF funded	46,000	46,000					46,000									
Tractor (15 year cycle)	100,000					100,000	100,000									
Trailer 14k	12,000				12,000		12,000		15,000							
Equipment Accessories							-	12,950								
Attachment Snowblower							-	12,500								
Garfield St Resurfacing (N S 5th St to 6th St) LVRF funded	143,000	143,000					143,000									
Liberty St/Lane (5th St. to 4th St.) - ($486k)	216,500					216,500	216,500									
Stump Grinder and Trailer ST,CE,PK							-			31,200						
Building Improvements							-	2,000,000			1,935,000					
Skid Steer (3 year cycle)							-		9,000							
Tool CAT - exchange (3 year cycle)							-		30,000							
Endloader (3 year cycle)							-		90,000							
Leaf Collection - Vacuum Trailer							-		105,000							
Pavement Roller (12 year Cycle)							-				30,000					
City Parking Lots							-		250,000							
Road Resurfacing LVRF funded							-		100,000	100,000						
Flatbed Truck							-		110,000							
Mower Shared Cost (5 year cycle)							-				20,000					
Flat Bed Dump Truck (10 year cycle)							-			80,000						
Crew Cab Truck (10 year cycle)							-						85,000			
Plow Truck (12 year cycle)							-			350,000						400,000
Plow Truck Chassis	170,000					170,000	170,000	170,000								
3rd St Reconstruction (Main to Fair) - ($2.458M)							-	726,000								
Street Barricades & Devices							-				7,500					
Campion Ct Resurfacing LVRF funded							-								70,000	
Water St Reconstruction (Madison to Enterprise)							-								250,000	
Countryside M & O (Main to Greenview)							-					44,834				
Vehicle Registration Fee Road Resurfacing							-					55,166				
Crawford St Reconstruction							-						250,000			
W Church (W of College) Reconstruction							-									
Highland St Reconstruction (Stormwater Only)							-									
School St Reconstruction (Stormwater Only)							-									
Enterprise St Reconstruction (Water St. to Church St.) - ($1.5M)							-							350,000		
E Church (E of Bridge) Reconstruction							-	250,000								
W Grove Reconstruction (Leonard to N. Madison St) - ($2.027M)							-		461,000							
Park Drive Reconstruction (Grove St to N. Madison St) - ($754k)							-		167,000							
First St Reconstruction (Main to Liberty) - ($279k)	124,100					124,100	124,100									
Subtotal Public Works	**911,600**	**189,000**	**-**	**-**	**62,000**	**660,600**	**911,600**	**3,371,450**	**1,437,000**	**1,511,200**	**2,092,500**	**200,000**	**435,000**	**450,000**	**420,000**	**500,000**
CEMETERY																
Roads (Partial)	50,000		50,000				50,000									
Bobcat							-			50,000				40,000		
Plotting Land							-		30,000							
Mower (4-10 year cycle)							-	13,000	13,000		15,000	16,000	16,000			
F550 Dump							-								135,000	
Stump Grinder and Trailer ST,CE,PK							-			10,250						
							-									
Subtotal Cemetery	**50,000**	**-**	**50,000**	**-**	**-**	**-**	**50,000**	**13,000**	**43,000**	**60,250**	**15,000**	**16,000**	**16,000**	**40,000**	**135,000**	**-**

DRAFT 2027 - 2036 CIP	2027	Funding Sources														
Project Title	Estimated Cost	Grants/ Other	Reserve Funds	Enterprise Funds	Levy	Borrowing	Total Sources	2028	2029	2030	2031	2032	2033	2034	2035	2036
LIBRARY																
Server (5 year cycle)							-	1,500								
Copier (5 year cycle)							-		14,000							
							-									
Subtotal Library	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,500**	**14,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
POLICE																
Vehicle Replacement (Annually) (Hybrid)						-	-	55,000	56,000	57,000	58,000	58,000	59,000	59,000	60,000	60,000
Vehicle Accessories (Annually)						-	-	18,000	19,000	20,000	20,000	20,000	21,000	22,000	23,000	24,000
Tazers	9,100				9,100		9,100	9,100	9,100							
Building Improvements							-	30,000							20,000,000	
Radios/Misc. Gear	8,000				8,000		8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Handgun & Rifle Replacement	3,000				3,000		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Body Cameras	3,500				3,500		3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Squad Cameras	6,000				6,000		6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Copier							-				9,000					10,000
Lockers	15,000				15,000		15,000									
Subtotal Police	**44,600**	**-**	**-**	**-**	**44,600**	**-**	**44,600**	**132,600**	**104,600**	**97,500**	**107,500**	**98,500**	**100,500**	**101,500**	**20,103,500**	**114,500**
CITY HALL/ADMINISTRATION																
City Hall Building	150,000					150,000	150,000									
Strategic Plan	20,000		20,000				20,000									
Website Update							-	35,000								
Vehicle (10 year cycle)							-		35,000					35,000		
Re-valuation/Property							-	109,250								
Building Maintenance							-			200,000						
PC Upgrades							-	10,000								
Comprehensive Plan (Smart Growth)							-				50,000					
Server/Copier	20,000		20,000				20,000									
Subtotal City Hall/Admin	**190,000**	**-**	**40,000**	**-**	**-**	**150,000**	**190,000**	**154,250**	**35,000**	**200,000**	**50,000**	**-**	**-**	**35,000**	**-**	**-**
SANITARY SEWER UTILITY/WWTP																
Mower (3-4 year cycle)							-							25,000		
Lift Stations (Union St. Lift Station)	50,000					50,000	50,000	700,000								
Madison St Lift Station Pumps (17yr)	35,000					35,000	35,000									
6th St Pumps (17yr)	35,000					35,000	35,000									
Plant Truck (10 year cycle)							-	85,000								
Building Improvements							-	200,000			180,000					
Generator - Mobile	50,000					50,000	50,000									
Leaf Collection - Vacuum Trailer							-		245,000							
Side by Side ATV (10 year cycle)							-								25,000	
3rd St Reconstruction (Main to Fair) - ($2.458M)							-	748,000								
Sewer Vac (12 year cycle)							-				350,000					
Water St Reconstruction (Madison to Enterprise)							-							350,000		
Crawford St Reconstruction							-						250,000			
W Church (W of College) Reconstruction							-						250,000			
Church St Reconstruction (College to Enterprise St) - $4.82M							-						1,700,000			
Enterprise St Reconstruction (Water St. to Church St.) - ($1.5M)							-							520,000		
E Church (E of Bridge) Reconstruction							-	250,000								
W Grove Reconstruction (Leonard to N. Madison St) - ($2.027M)							-		707,000							
Park Drive Reconstruction (Grove St to N. Madison St) - ($754k)							-		222,000							
Liberty St/Lane (5th St. to 4th St.) - ($486k)	269,000					269,000	269,000									
First St Reconstruction (Main to Liberty) - ($279k)	154,200					154,200	154,200									
Walker St Reconstruction (Madison to end)							-							421,028		
							-									
							-									
Subtotal Sewer/WWTP	**593,200**	**-**	**-**	**-**	**-**	**593,200**	**593,200**	**1,983,000**	**1,174,000**	**-**	**530,000**	**-**	**2,200,000**	**1,316,028**	**25,000**	**-**
STORMWATER UTILITY																
Stormwater Rate Study	7,000			7,000			7,000									
Curb and Inlet Repairs	20,000			20,000			20,000	20,000	20,000	20,000	20,000	20,000				
Mower 132"							-							10,000		
Tractor (15 year cycle)	160,000					160,000	160,000									
Building Improvements							-	300,000			315,000					
School St Reconstruction (Stormwater only)							-									
3rd St Reconstruction (Main to Fair) - ($2.458M)							-	392,000								
Mowers/Wings Shared Cost							-				25,000					
Water St Reconstruction (Madison to Enterprise)							-								170,000	
Crawford St Reconstruction							-						250,000			
W Church (W of College) Reconstruction							-									
Church St Reconstruction (College to Madison St) - $4.82M							-			900,000						
Highland St Reconstruction (Stormwater Only)							-									
Enterprise St Reconstruction (Water St. to Church St.) - ($1.5M)							-							420,000		
E Church (E of Bridge) Reconstruction							-	250,000								
W Grove Reconstruction (Leonard to N. Madison St) - ($2.027M)							-		424,000							
Park Drive Reconstruction (Grove St to N. Madison St) - ($754k)							-		184,000							
First St Reconstruction (Main to Liberty)	105,000					105,000	105,000									
Larson Acres Drainage 2nd phase	100,000					100,000	100,000									
							-									
Subtotal Stormwater Utility	**392,000**	**-**	**-**	**27,000**	**-**	**365,000**	**392,000**	**962,000**	**628,000**	**920,000**	**360,000**	**20,000**	**250,000**	**430,000**	**170,000**	**-**

DRAFT 2027 - 2036 CIP

Project Title	2027 Estimated Cost	Funding Sources: Grants/ Other	Reserve Funds	Enterprise Funds	Levy	Borrowing	Total Sources	2028	2029	2030	2031	2032	2033	2034	2035	2036
ELECTRIC UTILITY																
Forklift						-	-		73,000							
OH Stringing Equipment	32,000					32,000	32,000									
Electric Rate Case						-	-					15,000				
OH Line Rebuilds Evansville Brooklyn Rd	200,000					200,000	200,000									
3 phase between S 1st and S 2nd Highland						-	-	300,000								
Bury back lot single phase along E. Main and Cemetary	100,000					100,000	100,000									
EVA Center Bay Retire,East Bay Rework						-	-	154,000								
Little Dump Truck	120,000					120,000	120,000									
EVA Substation West Bay Additions						-	-	70,000								
Over Current Device Implimentation						-	-	90,000	90,000	90,000	90,000					
Pole tagging and testing	32,000					32,000	32,000	33,000								
Truck #4 Small Boom							-	275,000								
Reel Trailer							-	25,000								
DOT Project 213 & 59							-	80,000								
DOT Project 104							-	509,300								
3phase Church and Garfield (2nd to 4th)							-	300,000								
EVN Sub Shack							-		400,000							
Truck #5 Urd Truck							-		120,000							
Large Dump Truck Old PW							-		70,000							
UG-South Meadow to Middle School							-		260,000							
UG Ckt Tie-Lincoln to Fair							-		307,000							
EVN/UTL SCADA							-			666,600						
Pole Tagging and Inspections							-		34,000							
Walk behind trencher w/ new trailer							-			80,000						
Wheeled Backhoe							-			180,000						
3 phase from 2nd to Clifton							-			250,000						
UG Circuit Tie-Pool to Lift station							-			826,850						
Emory Rd OH Rebuild							-			225,000						
Small boom additional bucket							-				300,000					
Smith -Bury north and south of Yarwood							-				300,000					
OH-UG Conversion-Old 92							-				400,000					
N. Pleasent Prairie South of Porter OH Rebuild							-				150,000					
TA 60 to Replace #6							-					420,000				
OH-UG Conversion-Garfield to 5th							-					613,000				
Krause Rd Overhead Rebuild							-					200,000				
Skid Steer (Shared) 10 yr							-							50,000		
Subtotal Electric Utility	**484,000**	**-**	**-**	**-**	**-**	**484,000**	**484,000**	**1,836,300**	**1,354,000**	**2,318,450**	**1,240,000**	**1,248,000**	**-**	**50,000**	**-**	**-**
WATER UTILITY																
Van (10 year cycle)							-	75,000				65,000				
Vac Tron Trailer	120,000					120,000	120,000									
Water valve Replacement Various Locations	70,000					70,000	70,000									
Liberty St and Liberty Ln	650,000					650,000	650,000									
Well House Ceiling Insulation/ Building Envelope	25,000					25,000	25,000									
HVAC in the Wells	15,000					15,000	15,000									
Leak Survey 25%	25,000					25,000	25,000	28,000	30,000	32,000	34,000					
Well 3 MCC							-	150,000								
Epoxy Floors in Wells							-	50,000								
Wheeled Backhoe							-			90,000						
Full Drain Down of Tower (10yr)							-					10,000				
Tower & Well Inspections	7,500					7,500	7,500		6,500							130,000
Building Improvements							-	700,000			675,000					
Billing Software							-		8,200							
Skid Steer Shared Cost (10 year cycle)							-							50,000		
3rd St Reconstruction (Main to Fair) - ($2.458M)							-	592,000								
Water Rate Case							-				28,000					
Water St Reconstruction (Madison to Enterprise)							-					255,960				
Crawford St Reconstruction							-						250,000			
W Church (W of College) Reconstruction							-						250,000			
Church St Reconstruction (College to Enterprise St) - $4.82M							-						1,400,000			
Enterprise St Reconstruction (Water St. to Church St.) - ($1.5M)							-							210,000		
E Church (E of Bridge) Reconstruction							-							250,000		
W Grove Reconstruction (Leonard to N. Madison St) - ($2.027M)							-		435,000							
Park Drive Reconstruction (Grove St to N. Madison St) - ($754k)							-		181,000							
First St Reconstruction (Main to Liberty)							-							279,705		
Walker St Reconstruction (Madison to end)							-							549,046		
Well Siting Report							-	20,000								
New Well (#4)							-			5,000,000						
							-									
Subtotal Water Utility	**912,500**	**-**	**-**	**-**	**-**	**912,500**	**912,500**	**1,615,000**	**660,700**	**5,122,000**	**737,000**	**330,960**	**1,900,000**	**1,338,751**	**-**	**130,000**
TOTAL CAPITAL PROJECTS	**4,384,900**	**189,000**	**340,000**	**27,000**	**208,600**	**3,620,300**	**4,384,900**	**10,224,100**	**5,700,300**	**10,354,650**	**5,882,000**	**1,993,460**	**5,451,500**	**3,931,279**	**21,948,500**	**744,500**

STANDARD FORM OF AGREEMENT BETWEEN OWNER AND CONTRACTOR

This Standard Form of Agreement (the "Contract") is made, entered into and effective as of the 1st day of June, 2026, by and between UPPER 90 ENERGY, LLC, a Wisconsin limited liability company (hereinafter "Contractor") and City of Evansville (hereinafter "Owner").

CONTRACT TERMS AND CONDITIONS:

PROJECT LOCATION ("Project Site"): Project will be performed at specified buildings throughout the district based on the scope of the project. The mailing address for the Owner is 31 S Madison St, Evansville, WI 53536.

WORK SCOPE (the "Work"): See attached **Exhibit "A"**. Work is to be performed pursuant to those drawings and/or specifications dated June 1st, 2026, and attached hereto as **Exhibit "A"** which is incorporated herein by reference as though set forth in full.

CONTRACT PRICE (the "Contract Price"): **$101,000.**

CONTRACT TERM (the "Contract Term"): unless otherwise cancelled or terminated, this Contract shall expire 1 **year** after the Final Completion date.

PROGRESS PAYMENT SCHEDULE ("Payment Schedule"): Owner agrees to pay the Contract Price to Contractor upon the Payment Schedule attached hereto as **Exhibit "B"** which is incorporated herein by reference as though set forth in full.

WORK SCHEDULE (the "Project Schedule"):

Commencement: Work will start within 45 days after (1) this Contract is signed by Owner; (2) down payment is received by Contractor pursuant to the Payment Schedule; (3) satisfactory proof of Owner's ability to pay is given to Contractor; (4) all governmental permits/approvals necessary for the Work are issued. The Project Schedule shall be consistent and in accordance with **Exhibit "C"** attached hereto and incorporated herein by reference as though set forth in full.

Substantial Completion: Substantial Completion means the Work is ready for use for the purpose for which it was intended and/or the occupancy permit or other government approval, if required, is issued, whichever occurs first. Substantial Completion will occur on or before 180 days after Commencement, subject to extension as provided in this Contract. Please note that any changes to the Substantial Completion date may be communicated in writing via email correspondence (i.e. weather, change orders, or other delays as outlined herein). Substantial Completion can be reached even though punch list items may then be outstanding. Owner shall furnish to Contractor acknowledgement of Substantial Completion consistent with the form attached hereto and incorporated herein by reference as **Exhibit "D"** upon acknowledgement of Substantial Completion.

1. Drawings and Specifications. The final drawings and specifications from which the Work will be constructed are attached to this Contract as **Exhibit "A"** which is incorporated herein by reference as though set forth in full. The Contractor has sole control of construction methods, sequence of Work and coordination of its subcontractors to perform the construction identified in the drawings and specifications. Dimensions shown are approximate and subject to field verification. Any products or design details contained in any drawings pertaining to the Work may not be an exact depiction of the products and design details actually used to complete the Work, but actual products and design details will meet or exceed the standards and quality of those appearing in the drawings. If drawings and specifications conflict, the specifications control.

2. Materials. To the extent not fully identified in the drawings and/or specifications, the Owner will make selections of all materials, appliances, colors, finishes and other items within reasonable times established by the Contractor or a day for day extension of the date for Substantial Completion will be made until such selections are made, which shall be documented in accordance with Paragraph 9 herein. **While Contractor will make reasonable efforts to cause materials to match existing construction, Owner understands that the natural characteristics of building materials may result in minor color, texture and finish variations, and that perfect matches are not**

guaranteed. Building material imperfections may include imperfections within industry standards for acceptable inconsistencies. Any excess materials delivered to the Project Site and not needed to complete the Work will remain the property of Contractor, unless paid for by Owner, in which case Owner may elect to retain such materials or have Contractor remove such materials.

3. Owner Duties. The Owner will timely provide at Owner's expense, and Owner is solely responsible throughout performance of the Work for: (a) facilitating continuing access to the Project Site, it being understood that Contractor's work and related activities may not materially disrupt the education of students, seven days per week, based on a schedule of work provided by Contractor, which may be altered with reasonable advance notice; (b) removal of any existing hazardous materials, such as asbestos, lead, PCBs, or other environmental hazards, including, but not limited to, mold, mildew, fungi or other similar microbial conditions; (c) keeping pets away from the Work area; (d) identification of private utility connections and locations and arranging for any relocation of utilities; (e) providing electricity, water, and toilet facilities for use by Contractor and its subcontractors; (f) provision of any existing survey(s) locating any existing aboveground and underground structures in or near the Work area and easements or other site restrictions, if requested by Contractor; (g) providing secure storage area(s) for Contractor's and its subcontractors' materials and equipment necessary to complete the Work, (h) removal, protection and reinstallation of Owner's personal property, (i) moisture control and regular maintenance of the completed work

4. Owner-Furnished Labor or Materials. If the Contract Documents provide that Owner is to furnish labor or materials, Owner agrees that Owner's performance of the Work shall be performed within a reasonable time after notice from Contractor that such Work must be performed, or such materials furnished. Owner's Work and/or materials shall be acceptable to the Contractor and any applicable government authorities. Owner is responsible for the protection of, and/or repair of, damage to any materials or labor supplied by Owner or Owner's other contractors, subcontractors or agents unless caused by the actions or omissions of the Contractor. Any of the Work performed by Owner or Owner's other contractors, subcontractors or agents, or any damage to the Work caused by the Owner or Owner's other contractors, subcontractors or agents is excluded from Contractor's limited warranty.

5. Permits. Contractor, at Owner's expense, shall procure all permits, licenses, certifications and other applicable governing authority requirements and inspections for the Work. Owner shall, as necessary, provide Contractor with assistance in obtaining such permits and inspections.

6. Hazardous Material. If a hazardous material, such as asbestos, lead, PCBs, or other environmental hazard, such as mold, mildew, fungi or other similar microbial conditions, is discovered at the Project Site, Contractor will not be obligated to commence or continue work until such material or hazard has been remediated or removed at Owner's expense. A day for day extension of the date for Substantial Completion will be made until such removal or remediation which shall be documented in accordance with Section 10 herein.

7. Insurance and Bonds. Owner will maintain property insurance and assume all risk of loss during performance of the Work for Project Site physical losses, including basement collapse, fire, wind damage, theft and vandalism. Contractor will maintain general liability insurance in the amount of $1,000,000 per occurrence.

The Contractor shall purchase from and maintain in a company or companies lawfully authorized to do business in the jurisdiction in which the Project is located such workers' compensation insurance for its employees and general liability insurance covering performance or arising out of the Work, other than loss of use damages, and which may arise out of or result from the Contractor's operations under the Contract and for which the Contractor may be legally liable, whether such operations be by the Contractor or by a subcontractor or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable.

The insurance required shall be written for not less than limits of liability specified in the Contract Documents or otherwise required by law, whichever coverage is greater. Coverages, whether written on an occurrence or claims-made basis, shall be maintained without interruption from the date of commencement of the Work until the date of final payment and termination of any coverage required to be maintained after final payment, and, with respect to the Contractor's completed operations coverage, until the expiration of the period for correction of Work or for such other period for maintenance of completed operations coverage as specified in the Contract Documents.

Certificates of insurance acceptable to the Owner and Contractor shall be filed with the opposite party, as applicable, prior to commencement of the Work and thereafter upon renewal or replacement of each required policy of insurance.

These certificates and the insurance policies required shall contain a provision that coverages afforded under the policies will not be canceled or allowed to expire until at least thirty (30) days' prior written notice has been given to the opposite party, as applicable.

The Contractor shall cause the commercial liability coverage required by the Contract Documents to include the Owner, as an additional insured for claims caused in whole or in part by the Contractor's negligent acts or omissions during the Contractor's operations.

The Owner shall cause all insurance coverage required of it, him or her by the Contract Documents to include (1) the Contractor, as and additional insured for claims caused in whole or in part by the Owner's negligent acts or omissions of Owner, Owner's agents, or anyone invited to the Project Site by Owner.

Contractor shall furnish bonds covering faithful payment under, and performance of, the Contract as required by Wis. Stat. sec. 779.14. Contractor shall further maintain a list of all subcontractors and suppliers performing labor or furnishing material under the Contract.

8. Payments. Upon receipt of an invoice, Owner will make full payment of the invoiced amount within thirty (30) business days of presentation of the invoice to the Owner, including amounts requested for approved changes and overages on allowances, all as required in this Contract, except that the time period shall be tolled during the period of any good faith dispute or request for clarification on any invoice is presented to Contractor in writing by Owner. The parties shall make every reasonable effort to expeditiously resolve any such dispute or request for clarification. Changes must be invoiced and authorized in writing by Owner before the additional Work is performed. Payment for overages on allowances will be invoiced at the time each such item is selected, subject to Owner's prior written authorization. Credit for underages on allowances will be separately identified and deducted from the Final Payment invoice amount. Owner shall pay a finance charge calculated at the rate of 12% per annum (pro-rated for partial months) on all past due amounts which are not the subject of a good faith dispute.

9. Changes. All changes to the drawings and specifications will be made upon written Change Order executed and billed to, or credited to, Owner in advance of the changed Work being performed. Change Orders will identify the change in the Work which will be added or deleted, the cost for the change or method for calculating the cost, and the number of additional days, if any, for the Contractor to achieve Substantial Completion. Where Contractor seeks input and information from Owner prior to issuing a Change Order, Owner shall use reasonable efforts to respond to Contractor's request for information within three (3) calendar days, subject to any Board review.

10. Delays. If Contractor is prevented from completing the Work due to delays of the Owner in supplying information, materials to be incorporated into the Work or in timely making payment; delays of governmental authorities or third parties; delays due to adverse weather conditions, delays due to Owner's removal or investigation of hazardous materials or environmental hazards, damages arising from vandalism or fire, or as a result of any other conditions constituting an Act of God, then Contractor shall be entitled to an equitable adjustment of the number of days to achieve Substantial Completion plus a reasonable period for rescheduling and setup of its subcontractors. For each such delay, or for each delay in the aggregate such as adverse weather conditions, Contractor shall convey a Change Order to Owner identifying the number of days attributable to the delay. If the Owner halts construction of the Work for Owner's convenience or fails to make the Project Site available for a period of thirty (30) days or more, then Contractor at its option and upon written notice to the Owner, may terminate this Contract and receive compensation as provided in Paragraph 13 below.

11. Warranty. Contractor warrants that all materials and equipment shall be new unless otherwise specified, of good quality, in conformance with the Contract Documents, and free from defective workmanship and materials. Contractor further warrants that the Work shall be free from material defects not intrinsic to the design or materials required in the Contract Documents. Notwithstanding the foregoing, Contractor's warranty does not include: (a) remedies for defects or damages caused by other trades' work or design unless such Work is performed by an agent or subcontractor of the Contractor; (b) normal wear and tear; (c) use for a purpose for which the Work was not intended; (d) improper or insufficient maintenance; (e) modifications performed by Owner or Owner's other contractors, subcontractors or agents; (f) abuse; or (g) defects in products, equipment, systems, or materials covered by manufacturers' warranties for which Owner receives full compensation. Unless Owner requests to receive them after installation, all manufacturers' warranties which apply to products, equipment, systems, or materials incorporated into the Work shall be given to Owner at the conclusion of the Project. Any products, equipment, systems, or materials which

are covered by a manufacturer's warranty shall be covered exclusively by that warranty, except that Contractor shall assist Owner in any such warranty claim, including assistance in verifying that such equipment was properly installed so as not to invalidate the warranty. Contractor's warranty as set forth above shall commence upon Substantial Completion and run for a period of twelve (12) months, except that such period shall not begin to run until any warrantied matter is discovered in the event that the Contractor knowingly performed substandard work or took measures to conceal from Owner any such defects or deficiencies Contractor becomes aware of during the warranty period. This warranty shall extend to Owner alone and automatically terminates upon Owner selling or vacating the Project Site. The warranty period is not extended by Contractor's correction of defective work or materials pursuant to this warranty, except that the warranty period will be extended for such corrective work. If Owner discovers any defect to which Contractor's warranty applies, Owner shall notify Contractor in writing, identifying the defect and the relevant Contract requirement which has been violated, within a reasonable time of Owner's discovery of the defect. Contractor shall promptly correct the defect at its own time and cost and bear the expense of additional services required for correction of the defect. If Owner does not provide Contractor notice of a defect within a reasonable time of discovery or does not permit Contractor the opportunity to examine, test or correct the defect as reasonably requested by Contractor, Owner waives the Contractor's obligation to correct the defect. **There are no other warranties, express or implied, including implied warranties of merchantability, fitness for a particular purpose or habitability. Contractor is not liable to Owner for incidental or consequential damages of any sort.**

12. Governing Law. This Contract shall be deemed to have been made in and governed by the laws of the State of Wisconsin.

13. Termination. Contractor may unilaterally terminate this Contract based on Owner's failure to timely pay amounts due, after ten (10) days written notice of same without cure, or Owner's repeated and persistent failure to timely make decisions relative to the Work. In such event, Owner shall remain obligated to pay Contractor for the value of all Work completed and materials ordered and delivered as of the date of termination.

The Owner may, upon 7 days ' notice to the Contractor and Contractor's surety, terminate the Contract if the Contractor repeatedly refuses or fails to supply enough properly skilled workers or proper materials, fails to make payment for materials or labor in accordance with this Contract or otherwise materially breaches this Contract. When the Owner terminates the Contract for one of the reasons stated in this preceding paragraph, the Contractor shall not be entitled to receive further payment until the project is finished and the Owner may finish the project by any reasonable method the Owner deems appropriate. If the cost of completing the Project exceeds the unpaid balance owed to the Contractor, the Contractor shall pay the difference to the Owner. This obligation for payment shall survive termination of the Contract.

14. Marketing. Owner agrees to allow Contractor to display its sign on the Project Site, provided such display does not violate any covenant, municipal ordinance, or other applicable law. Owner agrees to allow Contractor, or an agent thereof, to take photographs of the Project Site before, during, and after completion of the Work and to use such photographs in Contractor's marketing and promotional materials, provided that such photos do not include students or District staff and such photos otherwise meets all applicable legal requirements. Owner shall not be entitled to any compensation for Contractor's display of its sign on the Project Site or for the use of such photographs in Contractor's marketing and promotional materials.

15. Project Site Conditions. Owner is aware that the performance of the Work produces noise, dust, fumes, vapors, odors, and other debris. Contractor agrees to complete the Work at times and using methods that do not disrupt the educational process or other use of the Site, except as agreed in writing by the Owner. Contractor agrees to attempt to keep noise, dust, fumes, vapors, odors, and other debris to a reasonable and customary level for the Work being performed at the Project Site. Owner shall hold Contractor harmless from claims by third parties relating to noise, dust, fumes, vapors, odors, and other debris that are emitted or created during the performance of the Work.

16. Miscellaneous. The Contract, all Exhibits attached thereto, drawings, specifications, and subsequently issued Change Orders (collectively, the "Contract Documents") are essential parts of this Contract, and a requirement occurring in one is binding as though occurring in all. If any inconsistency or ambiguity is believed to exist among any of the Contract Documents, the inconsistency or ambiguity shall be resolved by applying the following order of precedence: (a) this Contract (including modifications by Change Orders), (b) the drawings and specifications, and (c) any other documents comprising the Contract Documents. Failure of a party to insist upon strict performance of any terms or conditions of this Contract or failure or delay in exercising any rights or remedies provided herein or by law shall not be deemed a waiver of any right of the party to insist upon strict performance hereof or any of its rights or

remedies in the future. All terms, conditions and provisions of this Contract, which by their nature are independent of the period of performance, shall survive the cancellation, termination, expiration, default or abandonment of this Contract. This Contract is intended by the parties as a final expression of their agreement and as a complete and exclusive statement of its terms, there being no conditions to the full effectiveness of this Contract except as set forth in this Contract. No course of conduct or dealings between the parties shall be the basis of any claim that any provision of any of the Contract Documents has been amended or modified, except as provided in Section 21. Owner acknowledges that Owner read and understood all of the provisions of this Contract. Owner warrants that the person executing this Contract, and any subsequent Change Orders, has legal authority to do so. Owner acknowledges review and approval of the entire Contract before execution. This Contract is not assignable by either party.

Contractor, or its subcontractors, shall be entitled to all of EPACT 179d energy incentives including deductions or other value derived from such incentives as a result of Contractor's work.

Contractor shall be responsible for keeping the premises and surrounding area free from accumulation of waste materials or rubbish caused by operations under this Contract. At completion of the Work, Contractor shall be responsible, at Contractor's expense, to remove all construction waste materials, trash, rubbish, tools, construction equipment, machinery and surplus material from the Project Site.

17. Successors and Assigns. All of the provisions of this Contract shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, if any, or successors.

18. Headings. The headings used in this Contract are intended solely for purposes of identifying the various paragraphs and subparagraphs contained herein and are for the convenience of the parties hereto. Such headings are in no way intended to describe, interpret, define or limit the scope of this Contract or any of the paragraphs or subparagraphs hereto or the intent of the parties hereto.

19. Waiver. Waiver by one party hereto of breach of any provision of this Contract by the other shall not operate or be construed as a continuing waiver.

20. Assignment. A party shall not assign any of its, his or her rights under this Contract, or delegate the performance of any of its, his or her duties hereunder, without the prior written consent of the other party.

21. Modification or Amendment. No amendment, change or modification of this Contract shall be valid unless in writing signed by the parties hereto. Any attempt to amend or modify this Contract in any manner other than by written instrument executed by the parties shall be void.

22. Entire Agreement. This Contract and any exhibits attached constitute the entire understanding and agreement of the parties, and any and all prior agreements, understandings, and representations are hereby terminated and canceled in their entirety and are of no further force and effect.

23. No Third-Party Beneficiaries. Nothing express or implied in this Contract is intended to confer, nor shall anything herein confer, upon any person other than the parties and the respective successors or permitted assigns of the parties, any rights, remedies, obligations or liabilities whatsoever, unless otherwise expressly provided for herein.

24. Severability. If any provision of this Contract, or any portion thereof, is held to be invalid, void or unenforceable, then the remainder of this Contract shall nevertheless remain in full force and effect without being impaired or invalidated in any way.

25. Neutral Construction. The parties agree that this Contract was negotiated fairly between them at arm's length and that the final terms of this Contract are the product of the parties' negotiations. This Contract shall be construed without regard to any presumption or role requiring construction against the party drafting this Contract.

26. Authority/Facsimile/Email/Counterparts/Signatures. The individuals executing below on behalf of entities indicate that they have the necessary authority to bind such parties to this Contract. This Contract and any other requirements herein for written notification, may be executed and exchanged by facsimile or e-mail correspondence, which shall be treated as the original, and may be executed in one or more counterparts, each of which shall be deemed an original and all of which taken together shall constitute a single agreement.

27. Time of Essence. Time is of the essence of each and every term, condition, obligation and provision of this Contract.

UPPER 90 ENERGY, LLC	**CITY OF EVANSVILLE**
By: ______________________	By: ______________________
Name: Mario Millonzi	Name: ______________________
Its: Partner, 6/1/26	Its: ______________________

Exhibit A: Scope of Work

Facility Improvement Measure (FIM) Summary:

UPPER90 a Centrix Company

City of Evansville
Facility & Infrastructure Improvement Measures
5/29/2026

Capital Improvement Measure	Description	Guaranteed Maximum Price	Estimated Annual Savings		Estimated Rebate & Tax Credits	Simple Payback (years)
			Energy	Maintenance		
Building Envelope Improvements (EMS)	Upgrades include adding attic insulation over uninsulated floor cavities and sealing the attic hatch. Existing fiberglass insulation in sill boxes will be removed and replaced with closed cell spray foam. These areas currently suffer from poor insulation design and air leakage, impacting energy efficiency and building integrity.	$10,500	$310	$330	$0	16.4
Building Envelope Improvements (EMS Garage)	Attic areas currently lack insulation and exhibit air leakage, reducing energy efficiency and overall building performance. Upgrades include adding attic insulation over uninsulated cavities, sealing and insulating the attic hatch, and installing spring-loaded hinges on garage bay doors to improve air tightness.	$7,900	$200	$250	$0	17.6
Building Envelope Improvements (Police Station)	Significant air leakage was identified throughout the building, especially above the drop ceiling. Scope includes sealing wall and roof penetrations, improving vapor barrier integrity, replacing door weather-stripping, adding spring-loaded hinges to garage doors, and sealing ductwork to improve overall energy performance and indoor air control.	$25,300	$800	$780	$0	16.0
Building Envelope Improvements (Library)	Seal gaps and roof and wall penetrations across the building, including new sealants in the vestibule entry area.	$4,100	$260	$130	$0	10.5
LED Lighting Upgrade (Water Utility Building)	Replacement of the LED highbays in the new Utility Building building.	$37,900	$1,261	$1,671	$2,400	12.1
LED Lighting Retrofit (Police Station)	Existing fixtures are LED 18W technology, replacement of current technology LED lamps that are 9.5W for energy savings. New High bays in the garage.	$10,400	$347	$458	$450	12.4
LED Lighting Retrofit (EMS Garage)	Retrofit of non-LED fixtures in the EMS garage.	$4,900	$281	$214	$95	9.7

SCOPE OF WORK

FIM #1 – Building Envelope Improvements (EMS Office, EMS Shop, Library, Police Station)

Implement building envelope upgrades.

The following is included in the Scope of Work:

Materials, labor, tools, and equipment, as well as other items required to complete the Work listed below are included:

EMS Office:

- Remove and dispose of existing deficient insulation as required and furnish/install new blown cellulose attic insulation to a nominal R-50 level, including attic hatch damming, rigid foam insulation at hatch lid, and weatherstripping.
- Remove existing fiberglass insulation and furnish/install spray-applied closed cell foam insulation at accessible sill box cavities, including air sealing, fire caulk at high-temperature exhaust penetrations, rock wool insulation where required.

EMS Garage:

- Furnish and install blown cellulose attic insulation over existing closed floor joist cavities to a nominal R-50 level, including attic hatch damming, rigid foam insulation at hatch lid.
- Furnish and install spring-loaded hinges on the existing tuck-under garage bay door to improve air tightness and provide a tighter seal between door and weatherstripping.

Library:

- Furnish and install air sealing at accessible roof-to-wall junctures in the new vestibule entrance using foam sealants, including ceiling tile movement, floor protection where necessary.
- Furnish and install general air sealing at accessible significant wall and roof penetrations using foams, caulks, and related sealants, including electrical, utility, and exhaust penetrations.

Police Station:

- Furnish and install general building air sealing at accessible significant through-wall and roof penetrations, including selective vapor barrier seam repairs and sealing at overhead door penetrations, using foams, tapes, caulks, and related sealants
- Furnish and install air sealing at accessible roof-to-wall junctures using foam sealants, tapes, and caulk to tie vertical and horizontal vapor barriers together, including all related materials and labor necessary for a complete installation. Wall air sealing and through-roof penetrations are excluded.
- Remove and replace existing door-weatherstripping at three swing doors with like or similar products.
- Furnish and install spring-loaded hinges on three existing garage doors to improve air tightness and provide a tighter seal between the door and weatherstripping.
- Furnish and install duct sealing at flexible duct and boot connections using UL181-approved mastic sealant.

The following is not included in the Scope of Work:

1) Any repairs or changes to the existing system items not included in sections above.
    a. Replacing any existing non-functional valves, or dampers is not included unless specifically identified.
    b. Providing and installing any new fire alarm devices that interface with the HVAC systems is not included.
2) Any electrical, piping, ductwork beyond the scope of work included in sections above.

3) Changes or modifications of the building's structural components.
4) Removal of any Asbestos or other Hazardous Waste Materials, if any hazardous waste materials are found, Owner will be notified immediately.
5) Relocation or replacement of any of the Owner's supplies or materials.

FIM #2 – Lighting Replacement (Public Works Building, Police Station, & EMS Garage)

Convert interior and exterior lighting to LED technology through fixture retrofits and replacements.

The following is included in the Scope of Work:
All materials, labor, tools and equipment, as well as all other items required to complete the Work listed below.

- Provide and install new LED technology for lighting retrofits
  - Remove and recycle existing fixtures, tubes and bulbs as necessary
  - Disconnect existing ballasts and abandon in place as necessary
  - Installation and applicable wiring

- Quantities, locations, and materials identified below:

General Information		Existing						Proposed						
Building Name	Room / Space	Fixture Quantity	Fixture Type	Fixture Size	Lamps per Fixture	Lamp Type	Lamps (Total)	Fixture Quantity	Fixture Type	Fixture Size	Lamps per Fixture	Solution	Lamps (Total)	Notes
Public Works Bldgs	Water Bldg	52	High Bay	4'	6	T8	312	52	High Bay	4'	1	KT-HBLED21SPS-2FB-8CSD-VDIM-F	52	Or Equivalent existing lamp replacements
Public Works Bldgs	New Public Works	30	High Bay	4'	6	T8	180	30	High Bay	4'	1	KT-HBLED21SPS-2FB-8CSD-VDIM-F	30	
Police Department	Garage	8	High Bay	4'	4	T5	32	8	High Bay	4'	1	KT-HBLED21SPS-2FB-8CSD-VDIM-F	8	
Police Department	Hallways/offices	50	Troffer	2x4	3	LED	150	50	Troffer	2x4	3	KEYBL KT-LED10.5T8-48G-840-DX2 /G1-CP	150	
Police Department	Exterior	4	A21	A21	1	CFL	4	4	A21	A21	1	A21 Bulb	4	
EMS Garage	Garage	30	Strip	4'	2	T8	60	30	Strip	4'	2	KEYBL KT-LED18.5T8-48G-840-DX2 /G1-CP	60	
EMS Garage	Exterior	3	A21	A21	1	CFL	3	3	A21	A21	1	A21 Bulb	3	

The following is not included in the Scope of Work:
1) Any repairs of existing electrical or lighting systems items not included in sections above.
2) Any electrical, piping, ductwork beyond the scope of work included in sections above.
3) Changes or modifications of the building's structural components.
4) Removal of any Asbestos or other Hazardous Waste Materials, if any hazardous waste materials are found, the School District of Ithaca will be notified immediately.
5) Relocation or replacement of any of the Owner's supplies or materials.

Exhibit B: Payment Schedule

Payment Schedule

The payment schedule below is an estimate of the project payments by month. Actual payments will be based upon the percentage of actual completed work.

Initial Invoice – Down payment due upon receipt for equipment and material procurement

Final Invoice – 100% of total project due upon Substantial Completion

Estimated Project Payments:

Month	Year	Billing Description	Invoice Amount
May	2026	Design & Engineering / Material Procurement	$ 25,250
June	2025	Material Procurement & Work in Progress	$ 65,650
July	2025	Project Completion	$ 10,100
August	2025		
September	2025		
			$ 101,000

Exhibit C: Construction Schedule

City of Evansville - Anticipated Construction Schedule

UPPER90

Task	Start	Finish
Construction		
Engineering		
Material Lead Time / Deliveries		
Kick off meeting		
LED Lighting Replacement		
Building Envelope Improvements		
Punchlist Items	Complete per individual project	
Owner Training	Complete per individual project	
Substantial Completion	Complete per individual project	
Final Completion		

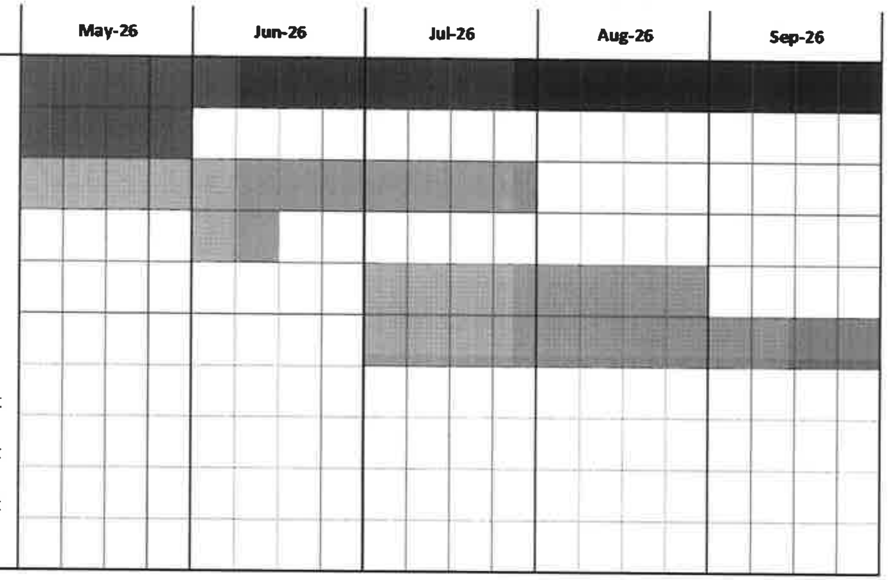


Exhibit D: Certificates of Completion

Certificate of Substantial Completion

The Owner agrees that the Work is sufficiently complete in accordance with the Contract Documents such that the Owner can occupy or utilize the Work for its intended use. Warranties required by the Contract Documents shall commence on the date of Substantial Completion.

Facility Improvement Measure	Owner Approval	
	Signature	Date
FIM #1 – Building Envelope Improvements		
FIM #2 – LED Lighting Replacements		

Certificate of Final Completion

The Owner agrees that the Work has been completed by Upper 90 Energy and is hereby accepted by the Owner.

Owner Acceptance – Signature	Date

Final Completion Documents:

1) Upper 90 Energy will provide one (1) Electronic copy of the following (hard copies available upon request):
    a. All amended Exhibits and Contract Documents
    b. As-Built Drawings
    c. Operation and Maintenance manuals
    d. Manufacturer Warranty Information
    e. Contact Information for all vendors

CITY ADMINISTRATOR/ FINANCE DIRECTOR
POSITION DESCRIPTION

General Statement Of Duties:
Performs all required statutory duties of the city administrator/finance director as set forth in City of Evansville Municipal Code and performs such additional duties as may from time to time be directed by the city council and mayor.

Distinguishing Features Of The Position:
The employee has direct responsibility and accountability to the mayor and common council. The employee is reviewed annually. This position is salaried, exempt and not represented. This position has an employment contract with the City. This position is part of the emergency response team and has a residency requirement under Section 66.0502(4) of the State Statutes.

Examples of work (illustrative only):

Administrative:
- Carry out directives of the mayor and council which require administrative implementation, reporting promptly to the mayor and council any difficulties encountered therein.
- Be responsible for the administration of all day-to-day operations of the city government, including the monitoring of all city ordinances and resolutions, council meeting minutes and state statutes.
- Prepare a plan of administration, including an organization chart, which defines authority and responsibility for all non-statutory positions of the city, and submit it to the city council for adoption as the official organization and administrative procedure plan for the city.
- Establish when necessary administrative procedures to increase the effectiveness and efficiency of city government according to current practices in local government, not inconsistent with local ordinances or directives of the mayor and council.
- Keep informed on current federal, state, and county legislation and administrative rules affecting the city and submit appropriate reports and recommendations thereon to the council.
- Promote the economic well-being and growth of the city through public and private sector cooperation.

Meetings and Public Information:
- Serve as ex officio nonvoting member of all boards, commissions and committees of the city, except as specified by the council or state statutes.
- Represent the city in matters involving legislative and intergovernmental affairs as authorized and directed as to that representation by the mayor and council.
- Act as public information officer for the city with the responsibility of ensuring that the news media are kept informed about the operations of the city and that all open meeting rules and regulations are followed.
- Establish and maintain procedures to facilitate communications between citizens and city government to ensure that complaints, grievances, recommendations and other matters

receive prompt attention by the responsible official, and to ensure that all such matters are expeditiously resolved.

Responsibilities to city council:

- Attend the regular council meeting and attend committee of the whole and special meetings as requested by the mayor, assisting the mayor and the council as required in the performance of their duties.
- In coordination with the mayor, the council, and the clerk-treasurer, ensure that appropriate agendas are prepared for all meetings of the council, all council committees, and all other appropriate committees and commissions of the city, together with such supporting material as may be required; with nothing in this subsection being construed to give the administrator authority to limit or in any way prevent matters from being considered by the council, or any of its committees and commissions.
- Keep the mayor and council regularly informed about the activities of the administrator's office by written report at regular meetings of the council and at those special council meetings as requested.
- If action normally requiring council approval is necessary at a time when the council cannot meet, the administrator shall receive directives from the mayor.

Personnel:

- Be responsible for the administrative direction and coordination of all employees of the city according to the established organizational procedures of the city and the state statutes.
- Recommend to the council the appointment, promotion, and, when necessary for the good of the city, suspension or termination of department heads.
- In consultation with the appropriate department head and committee, be responsible for the appointment, promotion, and, when necessary for the good of the city, suspension or termination of employees below the department head level.
- Serve as personnel officer for the city with responsibilities to see that complete and current personnel records, including specific job descriptions, for all city employees are kept.
- Evaluate in conjunction with department heads the performance of all employees on a regular basis.
- Recommend salary and wage scales for city employees not covered by collective bargaining agreements; develop and enforce high standards of performance by city employees.
- Ensure that city employees have proper working conditions.
- Work closely with department heads to promptly resolve personnel problems or grievances.
- Assist in labor contract negotiations and collective bargaining issues.
- Work closely with department heads to ensure that employees receive adequate opportunities for training to maintain and improve their job-related knowledge and skills.
- Has direct supervision of Finance Department office staff.

Budgeting and purchasing:

- Keep informed concerning the availability of federal, state and county funds for local programs, and assist department heads and the council in obtaining these funds under the direction of the mayor and the council.
- Be responsible for the preparation of the annual city budget, in accordance with guidelines as may be provided by the city council and in coordination with department heads, and pursuant to state statutes, for review and approval by the mayor and the council.
- Administer the budget as adopted by the council.
- Report quarterly to the council on the current fiscal position of the city.
- Supervise the accounting system of the city and ensure that the system employs methods in accordance with current professional accounting practices and internal controls.
- Advises the Council and committees on bonding activity and capital improvement planning (CIP).
- Analyzes fiscal trends and projections for the operation budget and the capital improvement plans.
- Processes pay requests from contractors as approved and submitted by the city engineer.

Required knowledge, skills, and abilities:

- Bachelor's degree in business or public administration, finance, accounting, land use or urban planning, or closely related field is required with preference for a Master's degree.
- Maintain a driver's license.
- Thorough knowledge of federal, state, and local laws and regulations regarding municipal government and finance.
- Thorough knowledge of the functions and organization of municipal government and of the workings of the common council and other city committees.
- Knowledge of tax increment financing, grant writing and administration,
- Ability to establish and maintain satisfactory working relationships with staff and other city employees.
- Ability to establish and maintain satisfactory working relationships with contractors, developers, owners, and the general public.
- Ability to communicate clearly and concisely in speech and writing.
- Ability to exercise good professional judgment.

Tools and Equipment Used:

Personal computer, local area computer network, word processing and spreadsheet software, website maintenance software, telephone, electric typewriter, copy machine, fax machine, optical scanner, postage meter, and all other equipment required to perform the duties and responsibilities of this position.

Physical demands:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the duties and responsibilities of this position.

While performing the duties of this job, the employee is frequently required to sit or stand, talk or listen for extended periods of time. The employee is occasionally required to use hands to finger, handle or feel objects, tools or controls; and reach with hands and arms. The employee must occasionally lift and/or move up to 40 lbs. Specific vision abilities required by this job include close vision and the ability to adjust focus.

Work environment:
The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is moderately noisy.

Selection guidelines:
Formal applications, rating of education and experience, or an interview and reference check. Job related tests may be required.

Compensation:
The City of Evansville's Pay Philosophy categorizes this position in a pay grade of 23.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.

The position description for the City Administrator/Finance Director does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change. No individual City official has authority to enter into an oral or written promise or contract of employment with any individual or group of employees. Any employment contract must be approved by a majority of the Common Council.

Reviewed and Approved by Finance and Labor Relations Committee 03/05/15, 08/03/2023, and 09/07/2023. Revised by the Municipal Services Committee on 07/25/2023. Revised by Finance and Labor Relations Committee on 07/08/2026.

EMS Chief
Position Description

General Statement of Duties:

This position is responsible for ensuring that the City of Evansville and Township areas within the Evansville Emergency Medical Service's service area are continually provided with emergency medical services in a prompt and effective manner. The EMS Chief must have the ability to exercise sound judgment and make decisions during emergency or stressful situations. The Emergency Medical Services Chief supervises and coordinates the day-to-day operations of the Evansville EMS Department.

Distinguishing Features of the Position:

This position reports to the City Administrator/Finance Director. The EMS Chief shall perform 80 hours of EMS Chief work per pay period (a pay period is two weeks).

Examples of Work (illustrative only):

Administration:

- Enforces City and department policies & procedures.
- Ensures that all EMS personnel receive adequate training to meet applicable federal, state, and local requirements.
- Oversees ambulance run reporting and ambulance run coding for billing.
- Conducts quality assurance of field skills and field reporting.
- Reviews and authorizes payment of accounts payable.
- Prepares, presents and implements the annual EMS budget.
- Reviews, writes and enforces departmental policies and procedures approved by the Public Safety Committee.
- Coordinates the NIMS certification and training program for City staff.
- Creates and updates Emergency Operations Plans and Manuals annually or as directed.
- Completes and submits department payroll.

Medical Service/Emergency Response:

- Maintains, accesses and protects confidential patient records in accordance with HIPPA regulations and Wisconsin State Law.
- Manages staffing, equipment, vehicles and supply inventory.
- Ensures appropriate first aid, lifesaving and rescue techniques and quality care as identified in the Evansville Emergency Medical Service Policies, Procedures, and Protocols is provided.
- The EMS Chief shall serve a minimum of 6, maximum of 12 hours, per week as an on-call Evansville EMT during EMS Chief administrative work hours.
- The EMS Chief shall not be paid for both administrative hours and EMT hours at the same time.
- Time used performing ambulance runs outside of normal work hours may not count towards administrative time or be paid at the Chief pay rate, they will be paid at the applicable EMT rate of pay.

- If the EMS Chief serves as an Evansville EMT during normal work hours, The EMS Chief shall be compensated the chief rate of pay, and those hours shall count towards normal administrative work time.

Staffing:

- Supervises the on-call emergency medical technicians (EMTs), first responders, drivers and the Assistant EMS Chief.
- Performs or coordinates recruitment, hiring, scheduling, and assignment of job duties.
- Exercises discretion regarding the means for ensuring that full EMT crews are on call 7 days per week, 24 hours per day, 365 days per year.
- Evaluates skill levels and performance of personnel.
- Coordinates continuing education requirements needed for re-licensure.
- Manages the equipment records, training files, medical files and personnel files of all department employees as required by City Policy.
- Provides blood-borne pathogen training and provides advice and assistance in preparing the City Blood-borne Pathogen policy.
- Responsible for planning, scheduling, and reviewing activities of the City's emergency medical services staff.
- Must be able to perform and have detailed knowledge of the medical services required of an EMT for purposes of training staff.

Miscellaneous:

- Oversees the public relations aspect of the EMS Department.
- Establishes and maintains effective work relationships with City, township and county officials, contract communities, and the general public.
- Establishes and maintains effective work relationships with City departments, Evansville Police Department, Evansville Fire District and regional emergency response organizations.
- Coordinates public education sessions related to emergency medical services.
- Attends regular Department, Staff, Public Safety Committee, and special Common Council meetings. Will be directed to attend additional public meetings when necessary.
- Represents the EMS organization at state, county and City government levels.
- Prepares reports and presentations as needed.

Job standards (minimum acceptable experience, training and education):

- High school diploma/GED and academic or technical college course work relating to emergency medical services, administration, business management, or other medical services.
- Five years of experience as an EMT.
- Advanced EMT level licensing, paramedic preferred.
  Must possess or have the ability to obtain Basic Life Support instructor certification as well as NIMS 100,200, 300, 400, 700 and 800 certifications within 2 years.
- Two years of supervisory experience; experience as an instructor in various EMS job-related skills; or an equivalent combination of training and experience which provides the

following knowledge, skills, and abilities:
  - Considerable knowledge of emergency services operations, HHS 110 Rules and Regulations as they pertain to EMS, and appropriate state and county administrative regulations.
  - Considerable knowledge of first aid, lifesaving and rescue techniques.
  - Considerable knowledge of various duties and responsibilities of local, state, county and federal agencies as they pertain to EMS.
- Must maintain all necessary licensing as an Advanced EMT (or higher) and ensure all EMS staff have appropriate licensing and certifications to continue providing emergency medical services. (The State of Wisconsin requires that all EMTs be free of criminal convictions in order to obtain and maintain licensure)
- Must have a valid, unencumbered Wisconsin driver's license.
- Must obtain and maintain Emergency Vehicle Operator Course (EVOC) certification.
- Working skill in computer applications including MS office suite and billing software.

Tools and Equipment used:
Must be proficient in the use of office equipment (such as computer, printer, telephone and other office equipment) and EMS equipment (such as LUCAS, ambulance, defibrillator, MDT and all other ambulance or EMS first/medical response equipment not mentioned).

Physical Demands:
When performing EMT training or if performing EMT duties, must have the ability to safely lift 100 pounds from floor to waist level (the weight of one end of an average stretcher/individual combination).

Work Environment:
When performing EMT training or if performing as an EMT or acting scene commander, must be able to move across a variety of terrain conditions and/or assume awkward positions in order to assist accident victims. Must be able to pass general strength and flexibility test. Work in weather conditions from extreme cold, wind, rain and heat or in areas after a disaster, accident, or dangerous environment where safety precaution is paramount. May occasionally handle, dispose or work with bio hazardous material like blood, bodily fluids, bodily waste and needles/sharps. May occasionally handle, dispose or administer medications.
Worker must be able to work under extreme pressure while making life and death decisions.
Must be able to stand or walk for extended periods of time. Driving an ambulance or riding in an ambulance at high speeds while performing tasks. Standing, walking, working and driving around or within moving traffic occasionally.

Selection guidelines:
Formal applications, rating of education and experience, or an interview and reference check. Job related tests may be required.

Compensation:
The City of Evansville's Pay Philosophy categorizes this position in a pay grade of 15

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.

The position description for the EMS Chief does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change. No individual City official has authority to enter into an oral or written promise or contract of employment with any individual or group of employees. Any employment contract must be approved by a majority of the Common Council.

Approved by Public Safety Committee 12/02/15; revised by Public Safety Committee 07/06/22

Approved by Finance and Labor Relations Committee 12/02/15; revised by Finance and Labor Relations Committee 06/07/22, 07/07/22, and 07/08/26

Approved by Common Council 07/12/22

Evansville Police Department

CHIEF OF POLICE

POSITION DESCRIPTION

General Statement of Duties:

The Executive Office of Police Chief at the Evansville Police Department claims responsibility for the protection of lives and property in the City of Evansville through the supervision of all police department functions. The Chief of Police is an unclassified exempt position who serves in accordance with the provision of Wisconsin State Statute 62.13 and functions in accordance with Municipal Ordinance Chapter 70, Law Enforcement. The Chief of Police will comply with all policies and procedures of the City of Evansville and Evansville Police Department. Given the variety of situations and functions at the police department, the Chief of Police exercises independent judgment and discretion in the management and operation of the department.

Distinguishing Features of the Position:

The Chief of Police performs and supervises all police functions of the City of Evansville, including planning, directing patrol, criminal investigation, training assignment, and organizational discipline. In administering the activities of the department, the Chief exercises independent judgment and discretion and controls internal affairs.

Furthermore, the Chief of Police is a leader of the department and the community. As a leader the Chief shall engage community and staff through various means including, but not limited to: covering patrol shifts, attending meetings, visiting schools and community centers. As a leader the Chief of Police shall hold his/herself to the highest ethical standards of the profession.

Examples of Work (illustrative only):

Policing activities:

- Set short term and long term goals for the department that not only respond to current law enforcement needs in the community but also future attempts to engage the community in crime prevention.

  Respond to changes in the community and, thereby, necessary and corresponding changes in the department. Set vision for the department and establish appropriate police behavior.
- Possess necessary knowledge and experience regarding law enforcement, especially in criminal investigations.
- Committed to developing, implementing, and evaluating remedial, specialized, in service and advanced training programs that enhance the skills, knowledge, and effectiveness of officers.
- Knowledge of community oriented policing, day to day police operations, and subordinate staff duties and responsibilities.
- Cover full/partial shifts and/or spend time with officers on patrol to remain aware of community and departmental needs, and provide coverage in times of low availability of

staff.

- Will lead and direct by example.
- While on duty time be available to respond to calls for service / emergencies - as needed.
- Insures that the constitutional rights and provisions of persons taken into custody are safeguarded.
- Take “on-call” status on a rotating basis and be available off duty hours via phone to help guide and offer assistance to officers on patrol and other staff members of the agency.

Community/External relations:

- Serve as the Public Information Officer (PIO) for the department and maintain training as PIO.
- Communicate the department's mission to the community and allow the community to respond.

  Engage and understand the community and offer programs to promote civic safety and stability. Encourage subordinate officers and staff to do the same.
- Effectively interact with city governance.
- Represent the department to residents, businesses, social agencies, criminal justice agencies, and other groups. Commit to a proactive engagement with local businesses, churches, youth organizations, senior organizations, and the community at large.
- Direct the preparation of a comprehensive general plan for the emergency preparedness of Evansville.

Administration:

- Knowledge of accepted principles and practices of police administration and personnel and human resources management.
- Knowledge of collective bargaining and employee relations.
- Develop, administer and evaluate the department's various jobs/positions.
- Coordinate department meetings.
- Monitor the performance evaluation system for all departmental employees.
- Counsel, guide and lead supervisors and patrol officers in handling various police situations.
- Knowledge of systems to collate, collect and analyze information.
- Display outstanding writing skills with corresponding ability to compose comprehensive written narrative reports, proposals, letters, research papers, policies and procedures, memos, and other written documents.
- Demonstrate excellent problem solving skills. Set the vision for the department, indicating what the Chief defines as important strategic planning.

- Prepare and present a workable budget and identify additional grant resources outside of funding from the city.
- Committed to developing policies and procedures, special orders, general orders, memorandums, rules and regulations, and other written directives for efficient operation of the department.
- Adapt to more efficient methods of management of time, files, staff and equipment.
- Invite, listen, absorb and change with staff input and respectful critique.
- Articulate appropriate viewpoints of the department. Maintain personnel files.
- Foster a sense of trust and communication in the department.
- Review reports, memos, correspondence, and investigations prepared by subordinate staff.
- Administer personnel practices, to include hiring, promotion, internal investigations, and discipline/commendation.
- Act in accordance with policies and procedures of the Wisconsin Law Enforcement Accreditation Group.

Professional Development

- Maintain a minimum of 24 hours of continuing education and training annually. No less than 6 hours must cover sensitivity / relations with the public and staff (i.e. sexual harassment, implicit bias, cultural differences/communications). No less than 6 hours shall cover administrative functions (i.e. budgeting, organizing, technological advances).
- Assure that all staff, including part-time, are provided adequate funding, opportunity and scheduling to attend professional development.
- Maintain membership and participate in a professional organization of employees chosing (i.e. ICMA, Police Cheifs Association).

Miscellaneous:

- Communicate with Individuals in a clear and concise manner verbally and in written form.
- Follow instructions furnished in oral and written form and apply those standards to a variety of situations.
- Recall from memory details of persons and things.
- Reason spatially, make spatial transformations, and copy written and oral information with a minimum of errors.
- Be able to foster an inclusive workplace where diversity is valued and leveraged to achieve the vision and mission of the organization; actively working to build coalition internally and with other local, state, and federal agencies, non-profit and private sector organizations to foster harmony and support within the Evansville community; and keeping up-to-date on technological developments and making effective use of technology to achieve overall safety and police security for City residents

Required knowledge, skills and abilities:

- Testify credibly and thoroughly without impediment in municipal, state or federal court.
- Thorough knowledge of the functions and organization of municipal government and of the workings of the Common Council.
- Write clear and concise reports, directives, and letters.
- Read, interpret, and apply rules and regulations.
- Perform difficult and responsible work with independent discretion.
- Establish and maintain satisfactory working relationships with department heads and other city employees.
- Exercise good professional judgment.

Job standards (acceptable experience, training and education):

- Wisconsin Law Enforcement Standards Board Law Enforcement Certification or ability to obtain.
- Five years of experience in the law enforcement field.
- A Bachelor of Science Degree and/or Master's degree from a four-year accredited university in a criminal justice field of study, or related field.
- A combination of education, training and experience may be substituted to meet the equivalent of this requirement.
- Actual and demonstrated managerial, leadership and supervisory level experience in an agency where the use of independent judgment is the basis for that experience.
- Demonstrated proficiency in the conceptual knowledge of managerial and administrative principles and procedures as it relates to the overall administration of a law enforcement agency.
- Any equivalent combination of experience and training which provides the knowledge, skills and abilities to perform the work.
- Personal commitment to law enforcement and a history of acceptable behavior as a law enforcement official is of utmost importance to this department and will be a factor in the application process.

Tools and equipment used:

Personal computer, Microsoft software, word processing and spreadsheet software, accounting software, telephone, calculator, copy machine, optical scanner, postage meter, and all other equipment required to perform the duties and responsibilities of this position.

Physical demands:

Full range of movement, physical strength, endurance, fitness and condition to apprehend and control an individual and respond to other situations.

Work environment:

Ability to operate a motor vehicle while under normal, emergency and pursuit conditions. Ability to maintain a professional demeanor when confronted with stressful situations or verbal opposition. Ability to make quick decisions and process information based on limited information.

Selection guidelines:

Formal applications, rating of education and experience, or an interview and reference check. Job related tests may be required.

Compensation:

The City of Evansville's Pay Philosophy categorizes this position in a pay grade of 22.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.

The position description for the Police Chief does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change. No individual City official has authority to enter into an oral or written promise or contract of employment with any individual or group of employees. Any employment contract must be approved by a majority of the Common Council.

Approved 08/07/2019 by Public Safety Committee
Approved 08/08/2019 by Finance and Labor Relations Committee
Adopted 08/22/2019 by Police Commission
Revised 08/03/2023, 09/07/2023, and 07/08/26 by Finance & Labor Relations Committee

PUBLIC WORKS PARKS CUSTODIAN
POSITION DESCRIPTION

General Statement of Duties:
The Parks Custodian is responsible for the operations and maintenance of City parks and greenspaces. In addition the Parks Custodian will periodically be required to assist other Municipal Services Department functions and operations, including on-call duty.

Distinguishing Features of the Position:
This position may require after hours work as needed for special events and attending Park Board meetings. This position is appointed by Municipal Services Superintendent and reports to the Public Works Foreman. This position is hourly and non-represented.

Examples of work (illustrative only):

Maintenance of Parks:
- Performs basic lawn care requiring the operation of riding mowers, push mowers, weed whackers and other landscaping or maintenance equipment.
- Generally responsible for all the up keep and maintenance of the park system.
- Maintains the look and health of park trees through pruning, trimming and removal/replanting.
- Maintaining and conducting minor repairs to playground equipment, shelters, benches, waste containers and fencing.

Miscellaneous:
- Periodically assists other department employees in other functions and operations, including: street maintenance operations; snow removal; sanitary sewer maintenance operations; storm sewer maintenance operations; tree trimming/removal any and all other operations of the department.
- Maintains a friendly and helpful working relationship with co-workers, citizens, and public officials.
- Adheres to all safety requirements for the performance of all assigned tasks and wears all Personal Protective Equipment required.
- Performs minor repair and maintenance to equipment used.
- Performs any and all other tasks as assigned.

Required Knowledge, Skills, and Abilities:
- Knowledge of safety operation of vehicles used by public works.
- Knowledge of safe operation of equipment used by public works.
- Ability and willingness to stay current with advanced technology through employer provided training and/or formal classes.
- High school diploma or equivalent is required.
- Valid commercial driver's license (CDL) with air brake endorsement, with good driving record, is required.
- Knowledge of regulatory agencies: OSHA, DOT and DWD.

- Completed training, continuing education and knowledge in CPR, AED operations and first-aid.

Work Environment:
Working outside in the elements such as heat, cold, rain and sun. Potential for high levels of pollen, dust and other irritants typical with outdoor conditions and large maintenance garages. Potential to work at night running snow plows during blizzard like conditions. Standing, walking, working and driving around or within moving traffic. Working in a large maintenance shop with running equipment, loud noise, and hazardous or flammable chemicals. Work in confined spaces including but not limited to well or pump house, catch basins, excavation sites and the water tower.

Physical Demands:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee is frequently required to use hands and arms. The employee is occasionally required to climb or balance; stoop, kneel, crouch, or crawl. The employee is occasionally required to walk, sit, and talk or hear. The employee may be required to lift, pull and/or move 50 pounds for extended periods. Must occasionally lift, pull and/or move 100 pounds with mechanical and/or physical assistance. Specific vision abilities required by this job include close vision, color vision, and the ability to adjust focus. Must be capable of periodic heavy stretching and pulling for extended periods of time.

Selection guidelines:

Formal applications, rating of education and experience, or an interview and reference check. Job related tests may be required.

Compensation:
The City of Evansville's Pay Philosophy categorizes this position in a pay grade of 6.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.

The position description for the Parks Custodian does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change. No individual City official has authority to enter into an oral or written promise or contract of employment with any individual or group of employees. Any employment contract must be approved by a majority of the Common Council.

Review and approved by Park Board on 3/09/15
Approved by Finance & labor Relations Committee on 05/07/15. Revised by Finance & labor Relations Committee 08/03/2023 and 07/14/26