

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2027

The governing body of

City of Haysville

will meet on September 14, 2026 at 7:00 pm at Haysville Municipal Building, 200 W. Grand, Haysville, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Haysville Municipal Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	7,716,799	29.577	8,304,320	29.766	9,114,909	3,135,781	29.264
Debt Service	1,159,264	3.024	1,000,441	2.741	1,334,129	284,016	2.651
Library	580,312	5.249	572,511	5.250	637,694	562,563	5.250
Law Enforcement	242,563	2.000	254,562	2.000	523,264	214,309	2.000
Special Liability	59,677	0.595	62,606	0.584	65,522	55,714	0.520
Special Highway	459,598		484,367		563,549		
Highway Improvement Rese					140,428		
Office Equipment Repair/Ac			280		49,931		
Special Parks & Recreation	5,372		3,000		38,041		
Special Alcohol	1,141		1,123		82,024		
Stormwater	323,144		320,819		306,377		
Sp. Park Improvement Res.	24,014		18,500		225,907		
Opioid Settlement					105,738		
Water/Wastewater Surplus	3,260						
Equipment Reserve	51,195		45,000		372,544		
Risk Management Reserve	961,656		899,400		965,000		
Transient Guest Tax	67,500		86,965		345,573		
Municipal Pool	248,685		240,600		256,200		
ST Street Capital Reserve	642,332		772,689		1,012,911		
ST Park/Rec Capital Reserve	335,088		94,736		1,256,334		
ST Recreation Capital Reser	336,338		308,038				
Water/Wastewater	3,523,621		3,929,989		4,313,973		
Recreation	1,233,741		1,174,934		1,203,465		
Capital Improvements	126,122		733,257		3,275,798		
Fall Festival	47,305		50,500		52,100		
Non-Budgeted Funds-A							
Totals	18,148,728	40.445	19,358,637	40.341	26,241,411	4,252,383	39.685
Revenue Neutral Rate**							37.417
Less: Transfers	1,734,853		1,857,746		1,924,526		
Net Expenditure	16,413,875		17,500,892		24,316,885		
Total Tax Levied	3,721,050		4,009,454		xxxxxxxxxxxxxxxx		
Assessed							
Valuation	92,002,093		99,386,829		107,154,849		
Outstanding Indebtedness,							
January 1,	2024		2025		2026		
G.O. Bonds	6,425,000		7,035,000		10,750,000		
Revenue Bonds	0		0		0		
Other	5,975,000		4,900,000		2,705,000		
Lease Purchase Principal	2,570,000		2,400,000		2,225,000		
Total	14,970,000		14,335,000		15,680,000		

*Tax rates are expressed in mills

**Revenue Neutral Rate as defined by KSA 79-2988

Angie Fulton

City Official Title: City Treasurer/City Clerk

2027 Working Budget		107,154,849	Valuation	37.417	RNR	107,154.849	
Fund #	Fund	Levied	2026 Mills	Certified	2027 Proposed	2027 Mills	Increase (Decrease)
01	General	2,958,369.05	29.767	29.766	3,135,781.49	29.264	(0.502)
24	Law Enforcement	198,768.76	2.000	2.000	214,309.70	2.000	-
25	Library	521,767.97	5.250	5.250	562,562.96	5.250	-
27	Special Liability	58,080.60	0.584	0.584	55,713.93	0.520	(0.064)
41	Debt Service	272,467.10	2.742	2.741	284,016.16	2.651	(0.090)
Totals		4,009,453.48	40.343	40.341	4,252,384.24	39.685	(0.656)
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
001	General Fund	1,307,647.01	953,628.09	< Bal. Jan 1 >	1,033,424.33	731,890.24	
001-00-5002	GENERAL TRAFFIC COURT	27,209.00	42,000.00	13,357.50	26,778.44	40,000.00	(2,000.00)
001-00-5003	GENERAL MUN COURT FINES	81,849.68	88,000.00	45,521.99	84,500.00	86,000.00	(2,000.00)
001-00-5004	GENERAL COURT COSTS	36,030.59	45,000.00	17,528.75	35,500.00	36,000.00	(9,000.00)
001-00-5005	GENERAL ANIMAL LICENSES	6,010.00	5,100.00	3,710.00	6,450.00	6,500.00	1,400.00
001-00-5006	GENERAL SEAT BELT FEE	(100.00)	-	240.00	250.00	250.00	250.00
001-00-5007	GENERAL LICENSES	37,100.00	38,500.00	23,890.00	37,500.00	38,500.00	-
001-00-5008	GENERAL PERMITS	81,698.65	100,000.00	107,196.43	145,000.00	150,000.00	50,000.00
001-00-5009	GENERAL INSUFFICIENT CHECK CHG	30.00	-	-	-	-	-
001-00-5010	GENERAL IMPOUND FEES	1,436.00	2,300.00	864.00	1,500.00	2,000.00	(300.00)
001-00-5011	GENERAL OFFICE RENT	3,600.00	3,600.00	1,800.00	3,600.00	3,600.00	-
001-00-5012	GENERAL MISCELLANEOUS	35,135.89	35,000.00	32,570.60	63,500.00	65,000.00	30,000.00
001-00-5013	GENERAL REIMBURSED EXPENSE	129,898.82	146,021.00	77,742.42	146,021.00	150,000.00	3,979.00
001-00-5014	GENERAL INTEREST ON INVESTMENT	74,364.22	76,000.00	26,789.23	60,000.00	58,000.00	(18,000.00)
001-00-5016	GENERAL BUILDING RENTAL FEES	14,752.50	15,500.00	9,095.00	17,500.00	18,000.00	2,500.00
001-00-5017	GENERAL AD VALOREM TAX	2,604,939.02	2,958,369.00	2,753,491.18	2,817,435.21	-	(2,958,369.00)
	16/20 MOTOR VEHICLE	1,472.31	351.00		351.00	388.00	37.00
001-00-5018	GENERAL LAVTR	-	-	-	-	-	-
001-00-5019	GENERAL DELINQUENT TAX	93,989.08	85,000.00	82,113.03	105,565.35	95,000.00	10,000.00
001-00-5020	GENERAL MOTOR VEHICLE	300,686.06	322,591.00	95,629.41	301,781.69	333,608.00	11,017.00
	RECREATIONAL VEHICLE	5,045.07	6,616.00		6,616.00	6,333.00	(283.00)
001-00-5021	GENERAL SPECIAL ALCOHOL TAX	11,010.72	11,850.00	4,238.68	9,001.29	10,106.88	(1,743.12)
001-00-5022	GENERAL BINGO ENFORCEMENT TAX	-	-	-	-	-	-
001-00-5023	GENERAL SP PARKS & RECREATION	-	-	-	-	-	-
001-00-5024	GENERAL FRANCHISE TAX	713,412.33	775,000.00	371,886.27	750,000.00	765,000.00	(10,000.00)
001-00-5025	GENERAL LOCAL REVENUE SHARING	-	-	-	-	-	-

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
001-00-5026	GENERAL K-COVERS COMM VEH TAX	4,193.81	5,648.00	3,929.25	4,447.61	3,435.00	(2,213.00)
001-00-5027	GENERAL WATERCRAFT TAX	1,923.11	2,216.00	1,325.16	1,642.45	-	(2,216.00)
001-00-5028	GENERAL PROP TAX REDUCTION	130,277.88	138,000.00	67,280.28	138,000.00	138,000.00	-
001-00-5029	GENERAL HARMONI LEASE	10,800.00	-	10,800.00	21,600.00	21,600.00	21,600.00
001-00-5037	GENERAL UNENCUMBERED BALANCE	-	-	-	-	-	-
001-00-5038	GENERAL PRIOR YR MISC REVENUE	-	-	-	-	-	-
001-00-5040	GENERAL SUMMER ACTIVITIES	-	-	-	-	-	-
001-00-5041	GENERAL EMPL CONTR TO MED O	-	-	-	-	-	-
001-00-5043	GENERAL TSF FROM POOL/EMP BEN	-	-	-	-	-	-
001-00-5052	GENERAL COURT DIVERSION	3,001.00	2,700.00	6,525.91	7,900.00	3,500.00	800.00
001-00-5053	GENERAL COURT DUI FINE	3,738.00	4,500.00	3,999.99	6,000.00	6,000.00	1,500.00
001-00-5054	GENERAL COURT ICC	10,934.56	9,000.00	2,898.52	6,316.44	9,000.00	-
001-00-5055	GENERAL TSF FROM PWD/EMP BEN	421,166.30	479,786.45	221,228.92	485,136.36	544,536.39	64,749.94
001-00-5056	GENERAL EMPLOYEE CONTR TO MED	-	-	-	-	-	-
001-00-5057	GENERAL CT BOND FORFEITURES	-	-	-	-	-	-
001-00-5059	GENERAL MUN COURT RESTITUTION	539.80	-	802.62	918.01	800.00	800.00
001-00-5060	GENERAL D/L REIN STATE FEES	2,069.00	3,000.00	1,012.00	2,183.32	3,000.00	-
001-00-5061	GENERAL COMMODITY DISTRIBUTION	-	-	-	-	-	-
001-00-5062	GENERAL CER MALT BEV STATE FEE	-	-	-	-	-	-
001-00-5063	GENERAL JUDGES' TRAINING FEES	581.00	1,100.00	287.00	538.42	1,100.00	-
001-00-5064	GENERAL LAW ENF TRAINING FEES	13,524.03	20,000.00	6,617.44	12,472.62	20,000.00	-
001-00-5065	GENERAL D/L REPORTS STATE FEES	132.00	-	15.00	35.06	-	-
001-00-5066	GENERAL WITNESS FEES	-	-	-	-	-	-
001-00-5067	GENERAL COUNTYWIDE SALES TAX	2,257,044.99	2,200,000.00	1,178,569.10	2,357,000.00	2,350,000.00	150,000.00
001-00-5068	GENERAL INSURANCE DIVIDEND	20,404.41	25,000.00	26,299.56	26,299.56	27,000.00	2,000.00
001-00-5069	GENERAL-CT. ADMINISTRATIVE FEE	3,012.26	4,000.00	1,455.80	2,739.97	3,500.00	(500.00)
001-00-5070	GENERAL TSF FR UTIL/OFF-COMPUT	8,600.00	8,600.00	-	8,600.00	8,600.00	-
001-00-5071	GENERAL TSF FR STREET/OFF-COMP	2,750.00	2,750.00	-	2,750.00	2,750.00	-
001-00-5072	GENERAL TSF IN PRIOR YR REIMB.	-	-	-	-	-	-
001-00-5073	GENERAL SALE SURPLUS PROPERTY	-	-	-	-	-	-
001-00-5077	GENERAL MYLC	-	-	-	-	-	-
001-00-5080	GENERAL REMB POL/SCHOOL GRANT	220,434.46	232,350.93	116,175.47	232,350.93	247,112.41	14,761.48
001-00-5089	GENERAL FIREWORKS REVENUE	65,000.00	62,500.00	62,500.00	62,500.00	62,500.00	-
001-00-5090	GENERAL BLDG PERMITS TO PARKS	2,879.90	11,111.00	2,028.54	4,505.43	7,000.00	(4,111.00)
001-00-5098	GENERAL TSF FROM REC/EMP BEN	-	-	-	-	-	-

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
001-00-6023	GENERAL MACH & EQUIP DISTRIBUT	-	-	-	-	-	-
	Totals	7,442,576.45	7,969,060.38	5,381,415.05	8,002,786.15	5,323,719.68	(2,645,340.70)
001-01-1100	CITY CLERK PERSONNEL SERVICES	328,145.32	387,079.19	183,894.89	392,372.23	408,139.97	21,060.78
001-01-2002	CITY CLERK TELEPHONE	5,718.88	5,700.00	3,587.22	6,150.00	6,240.00	540.00
001-01-2004	CITY CLERK OFFICE EXPENSE	1,621.50	2,200.00	723.63	1,650.00	1,950.00	(250.00)
001-01-2011	CITY CLERK POSTAGE	1,243.94	950.00	1,173.51	2,000.00	1,200.00	250.00
001-01-2012	CITY CLERK MISCELLANEOUS	1,517.69	1,650.00	756.55	1,508.13	1,875.00	225.00
001-01-2014	CITY CLERK LEGAL PRINTING	1,534.57	1,000.00	810.13	1,500.00	2,915.00	1,915.00
001-01-2015	CITY CLERK TRG/EDUC/TRAVEL	3,275.60	2,600.00	1,470.45	3,350.00	3,720.00	1,120.00
001-01-2064	CITY CLERK DUES & SUBSCRIPTION	2,497.93	3,200.00	2,807.25	3,300.00	3,350.00	150.00
001-01-2070	CITY CLERK TSF TO OFFICE EQUIP	-	-	-	-	-	-
001-01-2080	CITY CLERK CAPITAL OUTLAY	2,303.34	2,500.00	1,046.75	2,500.00	2,650.00	150.00
	Totals	347,858.77	406,879.19	196,270.38	414,330.36	432,039.97	25,160.78
001-02-1100	POLICE PERSONNEL SERVICES	1,927,923.37	2,025,747.03	1,006,939.55	2,061,381.21	2,111,661.41	85,914.38
001-02-1150	POLICE REMB PERSONNEL SERVICES	(4,357.11)	-	(1,858.73)	(4,000.00)	(4,500.00)	(4,500.00)
001-02-2002	POLICE TELEPHONE	15,470.13	20,038.00	9,415.50	16,150.00	20,037.96	(0.04)
001-02-2004	POLICE OFFICE EXPENSE	4,683.48	9,575.00	1,495.82	4,550.00	9,575.00	-
001-02-2005	POLICE RECORDING SUPPLIES	316.16	1,300.00	121.40	350.00	1,300.00	-
001-02-2006	POLICE EQUIPMENT MAINTENANCE	5,507.48	7,950.00	4,193.93	7,550.00	7,950.00	-
001-02-2007	POLICE RADIO REPAIR	1,132.88	5,500.00	1,446.97	3,000.00	6,000.00	500.00
001-02-2010	POLICE GASOLINE & OIL	34,773.39	41,320.00	37,595.20	37,595.20	41,320.00	-
001-02-2012	POLICE MISCELLANEOUS	7,417.27	6,353.00	2,129.33	6,000.00	6,752.50	399.50
001-02-2013	POLICE ANIMAL CONTROL	3,868.76	7,000.00	1,746.96	4,200.00	7,000.00	-
001-02-2015	POLICE TRAINING/EDUC/TRAVEL	13,293.63	12,500.00	6,243.88	12,500.00	13,500.00	1,000.00
001-02-2016	POLICE UNIFORMS & EQUIPMENT	19,603.99	17,900.00	8,860.77	17,900.00	17,900.00	-
001-02-2035	POLICE VEHICLE MAINTENANCE	27,275.40	17,000.00	9,602.71	18,500.00	18,000.00	1,000.00
001-02-2040	POLICE CONTRACTUAL	56,736.53	93,777.00	15,593.14	93,777.00	86,735.00	(7,042.00)
001-02-2047	POLICE SPECIAL INVESTIGATIONS	4,125.84	4,175.00	2,168.40	4,175.00	4,175.00	-
001-02-2055	POLICE HEALTH & SAFETY	137.75	1,880.00	172.86	777.30	1,880.00	-
001-02-2070	POLICE TSF TO OFFICE EQUIP	-	-	-	-	-	-
001-02-2080	POLICE CAPITAL OUTLAY	-	-	-	-	-	-
	Totals	2,117,908.95	2,272,015.03	1,105,867.69	2,284,405.71	2,349,286.87	77,271.84

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
001-03-1100	PARK PERSONNEL SERVICES	319,930.26	449,526.88	138,205.13	358,140.29	364,514.56	(85,012.32)
001-03-1150	PARK REMB PARK SALARIES	-	-	-	-	-	-
001-03-1200	PARK ACT CTR PERSONNEL SERVICE	-	-	-	-	-	-
001-03-2002	PARK TELEPHONE	984.19	1,500.00	690.67	1,350.00	1,500.00	-
001-03-2003	PARK UTILITIES	18,164.32	20,000.00	9,000.07	18,500.00	20,000.00	-
001-03-2004	PARK OFFICE EXPENSE	2,784.34	2,500.00	1,810.58	3,000.00	2,750.00	250.00
001-03-2006	PARK EQUIPMENT MAINTENANCE	20,902.10	22,000.00	11,626.58	22,000.00	22,000.00	-
001-03-2009	PARK MATERIALS	28,298.64	25,000.00	7,403.99	25,000.00	25,500.00	500.00
001-03-2010	PARK GASOLINE & OIL	-	-	-	-	-	-
001-03-2012	PARK MISCELLANEOUS	14,741.13	11,000.00	7,916.18	15,500.00	16,000.00	5,000.00
001-03-2023	PARK WATER USAGE	-	-	-	-	-	-
001-03-2028	PARK POOL EXPENSE	-	-	-	-	-	-
001-03-2029	PARK SUMMER ACTIVITIES	-	-	-	-	-	-
001-03-2040	PARK CONTRACTUAL	-	9,000.00	-	-	9,000.00	-
001-03-2045	PARK DORNER PARK	7,221.56	8,000.00	1,812.97	7,500.00	8,000.00	-
001-03-2046	PARK P-C SPORTS COMPLEX	2,597.07	9,450.00	7,017.01	9,050.00	9,450.00	-
001-03-2070	PARK TRANSFER TO OFFICE EQUIP	-	-	-	-	-	-
001-03-2080	PARK CAPITAL OUTLAY	65,629.99	58,729.16	-	58,729.16	58,729.16	-
001-03-2086	PARK FIREWORKS EXPENSE	-	-	-	-	-	-
001-03-2089	PARK FIREWORKS CAPITAL OUTLAY	-	-	-	-	-	-
001-03-2093	PARK TREE BOARD EXPENSE	570.00	1,000.00	660.00	660.00	1,000.00	-
	Totals	481,823.60	617,706.04	186,143.18	519,429.45	538,443.72	(79,262.32)
001-04-1100	PL COMM PERSONNEL SERVICES	66,271.82	69,925.68	33,321.28	70,962.16	73,205.28	3,279.60
001-04-2002	PL COMM TELEPHONE	941.62	850.00	562.47	965.00	975.00	125.00
001-04-2004	PL COMM OFFICE EXPENSE	1,250.07	525.00	616.62	1,300.00	950.00	425.00
001-04-2012	PL COMM MISCELLANEOUS	-	-	-	-	-	-
001-04-2014	PL COMM LEGAL PRINTING	1,791.92	1,440.00	761.25	1,400.00	1,440.00	-
001-04-2015	PL COMM TRAINING/EDUC/DUES	3,106.31	4,825.00	1,492.21	3,500.00	4,825.00	-
001-04-2040	PL COMM CONTRACTUAL	3,038.88	4,000.00	-	1,000.00	3,000.00	(1,000.00)
001-04-2066	PL COMM FILING FEES	116.00	300.00	54.92	150.00	150.00	(150.00)
001-04-2070	PL COMM TSF TO OFFICE EQUIP	-	-	-	-	-	-
001-04-2080	PL COMM CAPITAL OUTLAY	-	-	-	-	-	-
001-04-2088	PL COMM HISTORIC DISTRICT	-	-	-	-	-	-
	Totals	76,516.62	81,865.68	36,808.75	79,277.16	84,545.28	2,679.60

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
001-06-1100	MUN COURT PERSONNEL SERVICES	105,100.03	105,370.20	51,479.47	105,171.04	108,921.36	3,551.16
001-06-2002	MUN COURT TELEPHONE	1,272.22	1,332.00	774.31	1,327.00	1,332.00	-
001-06-2004	MUN COURT OFFICE EXPENSE	16,995.53	17,662.00	1,796.36	17,500.00	16,325.00	(1,337.00)
001-06-2012	MUN COURT MISCELLANEOUS	(9,110.77)	3,550.00	(5,177.74)	(11,000.00)	(10,000.00)	(13,550.00)
001-06-2014	MUN COURT LEGAL PRINTING	-	800.00	-	-	600.00	(200.00)
001-06-2015	MUN COURT TRAINING/EDUC/TRAVEL	60.00	500.00	-	100.00	500.00	-
001-06-2037	MUN COURT CT APPOINTED ATTY	14,419.60	13,000.00	7,675.95	14,500.00	13,000.00	-
001-06-2060	MUN COURT REINSTATEMENT FEES	4,595.00	3,000.00	-	2,500.00	3,000.00	-
001-06-2064	MUN COURT DUES & SUBSCRIPTIONS	150.00	228.00	100.00	150.00	228.00	-
001-06-2067	MUN COURT WITNESS FEES	-	-	-	-	-	-
001-06-2070	MUN COURT TSF TO OFFICE EQUIP	-	-	-	-	-	-
001-06-2073	MUN COURT JUDGES' TRAINING FEE	861.00	1,100.00	-	538.42	1,100.00	-
001-06-2074	MUN COURT LAW ENF TRAINING FEE	19,923.36	20,000.00	-	12,472.62	20,000.00	-
001-06-2075	MUN COURT DUI FEE	4,278.00	4,500.00	-	6,000.00	6,000.00	1,500.00
001-06-2080	MUN COURT CAPITAL OUTLAY	-	-	-	-	-	-
001-06-3066	MUN COURT JAIL FEES	8,750.52	15,000.00	9,282.81	15,000.00	15,000.00	-
	Totals	167,294.49	186,042.20	65,931.16	164,259.08	176,006.36	(10,035.84)
001-08-2003	STREET LIGHT UTILITIES	96,788.30	99,000.00	50,128.40	100,500.00	101,000.00	2,000.00
001-09-1100	BLDG & GROUNDS PERSONNEL SERVI	-	-	-	-	-	-
001-09-2003	BLDG & GROUNDS UTILITIES	32,553.23	45,000.00	17,016.52	33,500.00	45,000.00	-
001-09-2006	BLDG & GROUNDS EQUIP MAINT	15,741.26	6,000.00	5,394.11	8,000.00	6,000.00	-
001-09-2009	BLDG & GROUNDS MATERIALS	13,024.80	7,500.00	5,401.73	10,100.00	13,000.00	5,500.00
001-09-2012	BLDG & GROUNDS MISCELLANEOUS	5,331.23	3,500.00	684.94	3,500.00	5,500.00	2,000.00
001-09-2025	BLDG & GROUNDS BUILDING MAINT	6,456.65	8,000.00	5,689.12	8,000.00	12,000.00	4,000.00
001-09-2028	BLDG & GROUNDS POOL EXPENSE	-	-	-	-	-	-
001-09-2040	BLDG & GROUNDS CONTRACTUAL	26,798.32	102,000.00	26,204.03	43,500.00	27,500.00	(74,500.00)
001-09-2048	BLDG & GROUNDS LIBRARY BLDG	9,877.25	22,000.00	12,311.18	13,950.00	22,000.00	-
001-09-2079	BLDG & GROUNDS HISTORIC BLDGS	3,621.46	5,000.00	808.16	5,000.00	5,000.00	-
001-09-2080	BLDG & GROUNDS CAPITAL OUTLAY	-	-	-	-	-	-
	Totals	113,404.20	199,000.00	73,509.79	125,550.00	136,000.00	(63,000.00)
001-10-1100	SP FUNDS PERSONNEL SERVICES	51,600.00	51,600.00	30,100.00	51,600.00	56,400.00	4,800.00

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
001-10-2012	SP FUNDS MISCELLANEOUS	86.16	1,000.00	353.81	380.40	1,000.00	-
001-10-2018	SP FUNDS ELECTION EXPENSE	-	-	-	-	-	-
001-10-2020	SP FUNDS INSURANCE	119,007.07	131,760.00	76,612.40	142,000.00	145,000.00	13,240.00
001-10-2024	SP FUNDS REMB INS/STORM DAMAGE	(5,244.92)	-	-	-	-	-
001-10-2034	SP FUNDS LEGAL FEES	-	-	-	-	-	-
001-10-2040	SP FUNDS CONTRACTUAL	109,641.89	145,000.00	34,491.96	121,090.85	159,131.00	14,131.00
001-10-2041	SP FUNDS AUDIT FEES	27,703.13	30,300.00	25,200.00	28,648.11	30,000.00	(300.00)
001-10-2049	SP FUNDS UNANTICIPATED LEGAL	250.00	10,000.00	-	-	10,000.00	-
001-10-2054	SP FUNDS SPECIAL EVENTS	10,706.75	30,000.00	20,800.99	14,500.00	24,350.00	(5,650.00)
001-10-2076	SP FUNDS MYLC	863.95	-	-	-	-	-
001-10-2077	SP FUNDS SHARED OFFICE EXPENSE	7,201.11	8,000.00	2,080.88	7,500.00	8,000.00	-
001-10-2086	SP FUNDS REWARDS	1,310.95	1,500.00	-	1,500.00	1,500.00	-
001-10-2088	SP FUNDS HISTORIC DISTRICT	2,524.32	2,500.00	1,965.50	2,500.00	2,500.00	-
001-10-2089	SP FUNDS FIREWORKS EXPENSE	65,000.00	62,500.00	62,500.00	62,500.00	62,500.00	-
001-10-2090	SP FUNDS PARK IMPR/BLDG PERMIT	2,879.90	11,111.00	1,945.84	4,505.43	7,000.00	(4,111.00)
	Totals	393,530.31	485,271.00	256,051.38	436,724.79	507,381.00	22,110.00
001-12-1100	SR CENTER PERSONNEL SERVICES	108,881.28	107,851.12	54,558.40	112,656.56	114,161.92	6,310.80
001-12-2003	SR CENTER UTILITIES	19,754.77	20,784.00	11,171.50	21,400.00	22,000.00	1,216.00
001-12-2004	SR CENTER OFFICE EXPENSE	3,549.19	2,424.48	1,400.62	2,424.48	2,424.60	0.12
001-12-2006	SR CENTER EQUIPMENT MAINT	-	-	720.49	720.49	-	-
001-12-2009	SR CENTER MATERIALS	3,261.93	2,250.00	654.00	1,200.00	2,250.00	-
001-12-2012	SR CENTER MISCELLANEOUS	18,878.42	24,495.00	15,596.44	24,495.00	30,795.00	6,300.00
001-12-2015	SR CENTER TRAINING/EDUCATION/D	489.92	1,100.00	220.00	500.00	1,100.00	-
001-12-2020	SR CENTER INSURANCE	4,024.50	5,000.00	1,927.44	3,777.78	5,000.00	-
001-12-2025	SR CENTER BUILDING MAINTENANCE	1,807.12	2,000.00	1,415.00	2,000.00	2,000.00	-
001-12-2040	SR CENTER CONTRACTUAL	15,404.63	10,707.00	5,247.95	9,250.00	12,135.00	1,428.00
001-12-2070	SR CENTER TSF TO OFFICE EQUIP	-	-	-	-	-	-
001-12-2080	SR CENTER CAPITAL OUTLAY	-	-	-	-	-	-
	Totals	176,051.76	176,611.60	92,911.84	178,424.31	191,866.52	15,254.92
001-13-1100	TRANSIT PERSONNEL SERVICES	64,786.42	63,552.11	32,249.98	66,529.41	67,867.31	4,315.20
001-13-2004	TRANSIT OFFICE EXPENSE	2,397.65	3,506.72	701.65	2,050.00	3,506.72	-
001-13-2009	TRANSIT MATERIALS	5,316.62	8,550.00	3,444.17	7,500.00	8,550.00	-
001-13-2015	TRANSIT TRAINING/EDUC/DUES	100.00	300.00	-	100.00	300.00	-

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
001-13-2016	TRANSIT UNIFORMS	105.00	300.00	-	100.00	300.00	-
001-13-2020	TRANSIT INSURANCE	-	-	-	-	-	-
001-13-2035	TRANSIT VEHICLE MAINTENANCE	1,637.19	2,500.00	1,751.65	2,500.00	2,800.00	300.00
001-13-2040	TRANSIT CONTRACTUAL	1,446.72	2,424.00	604.18	2,400.00	2,904.00	480.00
	Totals	75,789.60	81,132.83	38,751.63	81,179.41	86,228.03	5,095.20
001-18-1100	GEN GOVT PERSONNEL SERVICES	282,574.16	310,535.00	143,158.40	315,419.16	317,111.28	6,576.28
001-18-2002	GEN GOVT TELEPHONE/POSTAGE	2,048.29	2,150.00	1,246.64	2,140.00	2,150.00	-
001-18-2004	GEN GOVT OFFICE EXPENSE	2,074.07	1,925.00	1,169.48	1,925.00	1,925.00	-
001-18-2012	GEN GOVT MISCELLANEOUS	232.01	150.00	475.00	475.00	150.00	-
001-18-2015	GEN GOVT TRAINING/EDUC/DUES	6,537.91	7,000.00	4,750.98	7,500.00	7,000.00	-
001-18-2035	GEN GOVT VEHICLE MAINTENANCE	148.66	300.00	74.00	150.00	300.00	-
001-18-2070	GEN GOVT TSF TO OFFICE EQUIP	-	-	-	-	-	-
001-18-2080	GEN GOVT CAPITAL OUTLAY	-	-	-	-	-	-
	Totals	293,615.10	322,060.00	150,874.50	327,609.16	328,636.28	6,576.28
001-20-1100	INSPECTION PERSONNEL SERVICES	98,959.06	99,983.47	48,829.55	107,376.03	113,346.64	13,363.16
001-20-2002	INSPECTION TELEPHONE	1,823.61	1,825.00	922.39	1,835.00	1,825.00	-
001-20-2004	INSPECTION OFFICE EXPENSE	6,932.10	7,500.00	5,419.58	8,700.00	7,500.00	-
001-20-2010	INSPECTION GASOLINE & OIL	-	-	-	-	-	-
001-20-2012	INSPECTION MISCELLANEOUS	22.79	950.00	-	-	950.00	-
001-20-2014	INSPECTION LEGAL PRINTING	-	-	-	-	-	-
001-20-2015	INSPECTION TRAINING/EDUC/TRAV	2,108.30	1,750.00	1,188.85	1,750.00	1,750.00	-
001-20-2016	INSPECTION UNIFORMS	604.99	750.00	311.32	600.00	750.00	-
001-20-2035	INSPECTION VEHICLE MAINT	778.07	850.00	547.66	750.00	850.00	-
001-20-2040	INSPECTION CONTRACTUAL	-	-	-	-	-	-
001-20-2070	INSPECTION TSF TO OFFICE EQUIP	-	-	-	-	-	-
001-20-2080	INSPECTION CAPITAL OUTLAY	-	1,000.00	-	-	1,000.00	-
	Totals	111,228.92	114,608.47	57,219.35	121,011.03	127,971.64	13,363.16
001-21-1100	INFORMATION SYS PERSONNEL SERV	89,924.53	92,764.92	45,125.62	95,541.90	96,801.84	4,036.92
001-21-2002	INFORMATION SYS TELEPHONE	941.62	975.00	562.47	965.00	1,020.00	45.00
001-21-2004	INFORMATION SYS OFFICE EXPENSE	503.38	500.00	97.59	500.00	500.00	-
001-21-2012	INFORMATION SYS MISCELLANEOUS	-	-	-	-	-	-
001-21-2040	INFORMATION SYS CONTRACTUAL	8,648.91	12,338.00	5,014.77	13,738.00	16,224.56	3,886.56

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
001-21-2042	INFORMATION SYS REPAIR/REPLACE	3,040.10	5,500.00	778.66	3,500.00	6,000.00	500.00
001-21-2064	INFORMATION SYS TRAINING/EDUCA	-	500.00	-	-	500.00	-
001-21-2070	INFORMATION SYS TSF TO OFF EQ	-	-	-	-	-	-
001-21-2080	INFORMATION SYS CAPITAL OUTLAY	5,730.72	5,000.00	479.97	3,500.00	5,000.00	-
	Totals	108,789.26	117,577.92	52,059.08	117,744.90	126,046.40	8,468.48
001-22-1100	MEDIA SPECIALIST PERSONNEL SER	48,317.20	49,560.72	24,356.72	51,088.80	52,471.44	2,910.72
001-22-2002	MEDIA SPECIALIST TELEPHONE	941.62	963.00	562.47	965.00	963.00	-
001-22-2004	MEDIA SPECIALIST OFFICE EXPENS	188.88	965.00	56.76	250.00	668.00	(297.00)
001-22-2012	MEDIA SPECIALIST MISCELLANEOUS	-	50.00	-	-	50.00	-
001-22-2015	MEDIA SPECIALIST TRAINING/EDUC	-	350.00	-	-	350.00	-
001-22-2042	MEDIA SPECIALIST REPAIR/REPLAC	29.84	1,100.00	755.43	1,100.00	1,100.00	-
001-22-2064	MEDIA SPECIALIST DUES/SUBSCRIP	198.00	416.00	198.00	198.00	416.00	-
001-22-2070	MEDIA SPECIALIST TSF TO OFF EQ	-	-	-	-	-	-
001-22-2080	MEDIA SPECIALIST CAPITAL OUTLA	-	-	-	-	-	-
	Totals	49,675.54	53,404.72	25,929.38	53,601.80	56,018.44	2,613.72
001-23-1100	GENERAL EMP BEN PERSONNEL SERV	-	-	-	-	-	-
001-23-2056	GEN EMP BEN DENTAL INSURANCE	-	-	-	-	-	-
001-23-2057	GEN EMP BEN LIFE INSURANCE	3,180.03	4,737.60	1,641.69	4,405.29	4,737.60	-
001-23-2081	GEN EMP BEN SOCIAL SECURITY	456,013.91	490,113.39	224,590.68	496,735.98	507,322.50	17,209.11
001-23-2082	GEN EMP BEN RETIREMENT	723,512.66	705,373.13	402,781.73	736,302.90	731,593.67	26,220.54
001-23-2083	GEN EMP BEN UNEMPLOYMENT INS	11,322.53	6,406.71	8,860.25	12,417.70	6,631.67	224.96
001-23-2084	GEN EMP BEN WORKERS COMPENSATI	81,179.00	106,779.43	64,026.00	64,026.00	87,190.43	(19,588.99)
001-23-2085	GEN EMP BEN MEDICAL INSURANCE	632,505.76	614,448.24	336,153.93	702,885.21	733,462.56	119,014.32
001-23-2095	GENERAL EMP BEN MED INS O	-	-	-	-	-	-
	Totals	1,907,713.89	1,927,858.49	1,038,054.28	2,016,773.09	2,070,938.43	143,079.93
001-24-1200	TRANSFER TO ACTIVITY CENTER	-	-	-	-	-	-
001-24-2028	TRANSFER TO MUNICIPAL POOL	104,500.00	92,000.00	46,000.00	92,000.00	110,000.00	18,000.00
001-24-2046	GEN TSF TO SP PARK IMPR RES	-	-	-	-	-	-
001-24-2052	GEN TSF TO TN A 2004 DEBT RED	-	-	-	-	-	-
001-24-2058	CO SALES TAX TSF TO CAP IMPR	1,031,925.39	1,100,000.00	589,284.56	1,178,500.00	1,175,000.00	75,000.00
001-24-3001	GEN TSF TO EQUIPMENT RESERVE	-	-	-	-	-	-
001-24-3004	HWY/STREET CAPITAL OUTLAY	-	-	-	-	-	-

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
001-24-3005	GEN TSF TO HIGHWAY IMPR RES	-	-	-	-	-	-
001-24-3006	BOND EXPENSE	-	-	-	-	-	-
001-26-2062	CEREAL MALT BEVERAGE STATE FEE	-	-	-	-	-	-
001-26-2065	D/L REPORTS STATE FEES	-	-	-	-	-	-
001-28-2012	NOXIOUS WEEDS MISCELLANEOUS	21,398.23	17,500.00	1,106.74	13,000.00	17,500.00	-
001-70-2099	FUND CARRYOVER	-	500,000.00	-	-	500,000.00	-
	Totals	1,157,823.62	1,709,500.00	636,391.30	1,283,500.00	1,802,500.00	93,000.00
	Revenues	7,442,576.45	7,969,060.38	5,381,415.05	8,002,786.15	5,323,719.68	6.15%
	Expenditures	7,675,812.93	8,850,533.18	4,062,902.09	8,304,320.24	9,114,908.93	2.99%
	Encumbrances	40,986.20	-	-	-	-	-
	Balance Dec 31	1,033,424.33	72,155.29		731,890.24	(3,059,299.01)	
						(76,482.48) Delinquency	
						(3,135,781.49) Levy Amount	

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
010	Wastewater	671,295.30	608,260.74	< Bal. Jan 1 >	550,141.09	544,785.27	
010-00-5001	SEWER COLLECTIONS	1,498,712.26	1,490,000.00	867,271.13	1,781,217.00	1,808,790.00	318,790.00
010-00-5012	SEWER MISCELLANEOUS	104.99	-	-	-	-	-
010-00-5013	SEWER REIMBURSED EXPENSE	-	-	-	-	-	-
010-00-5014	SEWER INTEREST ON INVESTMENTS	32,622.70	40,000.00	9,576.26	23,500.00	22,000.00	(18,000.00)
010-00-5026	SEWER TAP FEES	5,000.00	20,000.00	4,000.00	18,000.00	20,000.00	-
010-00-5029	SEWER FEES	276,703.65	275,500.00	139,192.87	278,400.00	723,840.00	448,340.00
010-00-5037	SEWER UNENCUMBERED BALANCE	-	-	-	-	-	-
010-00-5038	SEWER PRIOR YR MISC REVENUE	1,828.80	3,000.00	727.70	1,811.22	3,000.00	-
010-00-5073	SEWER SALE OF SURPLUS PROPERTY	-	-	-	-	-	-
010-00-5088	SEWER SALE OF SCRAP/RECYCLING	-	-	-	-	-	-
010-00-6011	SEWER TSF FROM WAT/WW SURPLUS	3,093.10	-	-	-	-	-
	Totals	1,818,065.50	1,828,500.00	1,020,767.96	2,102,928.22	2,577,630.00	749,130.00
010-30-1100	SEWER PERSONNEL SERVICES	618,344.82	673,091.53	313,730.16	690,781.28	722,224.92	49,133.39
010-30-1250	SEWER REMB OVERTIME(FEMA)	-	-	-	-	-	-
010-30-2002	SEWER TELEPHONE	5,961.82	5,750.00	2,857.16	5,650.00	6,000.00	250.00
010-30-2003	SEWER UTILITIES	163,291.28	175,000.00	88,655.79	164,000.00	165,000.00	(10,000.00)
010-30-2004	SEWER OFFICE EXPENSE	7,092.60	7,500.00	4,671.89	7,500.00	7,500.00	-

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
010-30-2006	SEWER EQUIPMENT MAINTENANCE	161,060.64	130,000.00	61,664.04	130,000.00	160,000.00	30,000.00
010-30-2008	SEWER PLANT EXPENSE	63,081.49	75,000.00	30,112.94	64,000.00	70,000.00	(5,000.00)
010-30-2009	SEWER MATERIALS	36,274.85	60,000.00	11,988.41	60,000.00	40,000.00	(20,000.00)
010-30-2010	SEWER GASOLINE & OIL	70,763.86	100,000.00	23,401.92	83,500.00	100,000.00	-
010-30-2011	SEWER POSTAGE	6,673.73	8,000.00	4,202.99	7,683.42	8,000.00	-
010-30-2012	SEWER MISCELLANEOUS	9,009.16	10,000.00	4,545.28	9,013.50	10,000.00	-
010-30-2015	SEWER TRAINING/EDUC/TRAVEL	3,962.49	7,500.00	2,571.81	3,266.48	7,500.00	-
010-30-2016	SEWER UNIFORMS	6,017.84	5,500.00	3,395.72	6,600.00	7,000.00	1,500.00
010-30-2020	SEWER INSURANCE	45,449.86	46,000.00	25,282.30	50,986.48	53,000.00	7,000.00
010-30-2024	SEWER REMB INS/STORM DAMAGE	-	-	-	-	-	-
010-30-2040	SEWER CONTRACTUAL	461,464.03	384,550.00	198,118.47	504,828.79	540,050.00	155,500.00
010-30-2043	SEWER TSF EMPLOYEE BENFITS-GEN	184,778.40	206,917.24	98,121.62	217,708.09	250,173.98	43,256.74
010-30-2070	SEWER TSF TO OFFICE EQUIPMENT	-	-	-	-	-	-
010-30-2071	SEWER TSF TO WA/WSTWAT SURPLUS	-	-	-	-	-	-
010-30-2075	SEWER TSF TO DEBT SERVICE	182,719.11	77,957.76	-	77,957.76	76,608.84	(1,348.92)
010-30-2077	SEWER TSF TO SHARED OFFICE EXP	4,250.00	4,250.00	-	4,250.00	4,250.00	-
010-30-2078	SEWER EMERGENCY FUND	-	6,000.00	-	-	6,000.00	-
010-30-2080	SEWER CAPITAL OUTLAY	328.00	3,500.00	-	3,500.00	3,500.00	-
010-30-2099	SEWER CARRY OVER TO 2008	-	-	-	-	-	-
010-30-3001	SEWER PLANT PROJECT EXPENSE	-	-	-	-	-	-
010-30-3054	SEWER TSF TO EQUIPMENT RESERVE	-	17,058.24	-	17,058.24	17,058.24	-
Totals		2,030,523.98	2,003,574.77	873,320.50	2,108,284.05	2,253,865.98	250,291.21
Revenues		1,818,065.50	1,828,500.00	1,020,767.96	2,102,928.22	2,577,630.00	
Expenditures		2,030,523.98	2,003,574.77	873,320.50	2,108,284.05	2,253,865.98	
Encumbrances		(91,304.27)	-		-	-	
Balance Dec 31		550,141.09	433,185.97		544,785.27	868,549.28	
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
011	Water	605,402.70	602,536.17	< Bal. Jan 1 >	525,848.68	625,283.02	
011-00-5001	WATER COLLECTIONS	963,224.01	970,000.00	603,532.07	1,351,071.00	1,385,715.00	415,715.00
011-00-5012	WATER MISCELLANEOUS	2,140.80	500.00	1,734.99	2,250.00	500.00	-
011-00-5013	WATER REIMBURSED EXPENSE	-	-	-	-	-	-
011-00-5014	WATER INTEREST ON INVESTMENTS	18,422.81	18,000.00	5,315.47	12,500.00	12,000.00	(6,000.00)
011-00-5026	WATER TAP FEES	29,750.00	125,000.00	19,750.00	60,000.00	100,000.00	(25,000.00)

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
011-00-5027	WATER NONPAYMENT PENALTY	46,203.70	45,000.00	20,680.00	43,900.00	45,000.00	-
011-00-5028	WATER SALES TAX	10,971.57	10,500.00	5,808.11	12,969.55	15,700.00	5,200.00
011-00-5029	WATER PROTECTION STATE FEE	8,828.98	9,000.00	4,048.98	8,823.01	9,000.00	-
011-00-5030	WATER SET-UP FEES	11,650.00	11,000.00	5,675.00	12,025.32	11,000.00	-
011-00-5031	WATER TRANSFER FEES	475.00	550.00	820.00	1,400.00	550.00	-
011-00-5032	WATER INFRASTRUCTURE FEE	408,442.70	405,000.00	205,618.53	411,600.00	588,000.00	183,000.00
011-00-5037	WATER UNENCUMBERED BALANCE	-	-	-	-	-	-
011-00-5038	WATER PRIOR YR MISC REVENUE	2,057.13	2,500.00	1,140.05	2,500.00	2,500.00	-
011-00-5073	WATER SALE OF SURPLUS PROPERTY	-	-	-	-	-	-
011-00-5088	WATER SALE OF SCRAP/RECYCLING	-	-	-	-	-	-
011-00-6008	WATER TEMPORARY SERVICE	110.00	250.00	30.00	100.00	250.00	-
011-00-6009	WATER BULK WATER SALES	2,569.98	1,250.00	1,406.84	2,000.00	2,000.00	750.00
	Totals	1,504,846.68	1,598,550.00	875,560.04	1,921,138.88	2,172,215.00	573,665.00
011-31-1100	WATER PERSONNEL SERVICES	543,753.06	589,789.89	278,291.80	613,552.70	633,912.47	44,122.58
011-31-1250	WATER REMB OVERTIME(FEMA)	-	-	-	-	-	-
011-31-2002	WATER TELEPHONE	7,051.83	6,250.00	3,329.03	6,995.30	7,200.00	950.00
011-31-2003	WATER UTILITIES	79,745.65	90,000.00	41,642.67	80,000.00	90,000.00	-
011-31-2004	WATER OFFICE EXPENSE	6,508.05	6,000.00	7,049.62	9,500.00	6,500.00	500.00
011-31-2006	WATER EQUIPMENT MAINTENANCE	50,167.32	60,000.00	33,063.29	60,000.00	60,000.00	-
011-31-2009	WATER MATERIALS	174,433.69	215,000.00	62,658.12	215,000.00	200,000.00	(15,000.00)
011-31-2011	WATER POSTAGE	12,900.52	14,500.00	8,167.42	14,000.00	14,500.00	-
011-31-2012	WATER MISCELLANEOUS	6,448.36	10,000.00	4,843.99	10,000.00	10,000.00	-
011-31-2015	WATER TRAINING/EDUC/TRAVEL	5,741.01	5,000.00	2,046.99	5,500.00	6,000.00	1,000.00
011-31-2016	WATER UNIFORMS	5,357.19	5,000.00	2,568.67	5,000.00	6,000.00	1,000.00
011-31-2020	WATER INSURANCE	33,679.16	35,000.00	13,950.13	27,950.00	30,000.00	(5,000.00)
011-31-2021	WATER STATE FEE	9,095.84	9,000.00	3,926.08	8,100.00	9,000.00	-
011-31-2022	WATER SALES TAX	10,997.12	10,500.00	7,369.21	12,969.55	15,700.00	5,200.00
011-31-2023	WATER CLEAN DRINKING WATER FEE	8,527.35	9,000.00	3,680.70	8,823.01	9,000.00	-
011-31-2024	WATER REMB INS/STORM DAMAGE	-	-	-	-	-	-
011-31-2040	WATER CONTRACTUAL	505,539.99	103,430.48	289,628.91	585,907.22	773,809.48	670,379.00
011-31-2043	WATER TSF EMPLOYEE BENEFIT/GEN	132,166.47	149,653.36	68,423.89	146,756.76	158,834.93	9,181.57
011-31-2070	WATER TSF TO OFFICE EQUIPMENT	-	-	-	-	-	-
011-31-2075	WATER DEBT SERVICE TO RESERVE	-	-	-	-	-	-
011-31-2077	WATER TSF TO SHARED OFFICE EXP	4,350.00	4,350.00	-	4,350.00	4,350.00	-

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
011-31-2078	WATER EMERGENCY FUND	-	2,000.00	-	2,000.00	2,000.00	-
011-31-2080	WATER CAPITAL OUTLAY	2,203.73	20,000.00	1,202.87	2,000.00	20,000.00	-
011-31-3001	WATER PROJECT EXPENSE	-	-	-	-	-	-
011-31-3054	WATER TSF TO EQUIPMENT RESERVE	-	3,300.00	-	3,300.00	3,300.00	-
	Totals	1,598,666.34	1,347,773.73	831,843.39	1,821,704.54	2,060,106.88	712,333.14
	Revenues	1,504,846.68	1,598,550.00	875,560.04	1,921,138.88	2,172,215.00	
	Expenditures	1,598,666.34	1,347,773.73	831,843.39	1,821,704.54	2,060,106.88	
	Encumbrances	(14,265.64)	-	-	-	-	
	Balance Dec 31	525,848.68	853,312.44		625,283.02	737,391.15	
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
012	Pool	5,053.08	5,483.08	< Bal. Jan 1 >	1,155.13	1,117.87	
012-00-5012	MUN POOL MISCELLANEOUS	632.30	100.00	-	-	100.00	-
012-00-5013	MUN POOL REIMBURSED EXPENSE	-	-	-	-	-	-
012-00-5014	MUN POOL INT ON INVESTMENTS	641.90	900.00	402.56	505.74	500.00	(400.00)
012-00-5015	MUN POOL INTEREST ON COP FUNDS	-	-	-	-	-	-
012-00-5016	MUN POOL RENTALS	12,550.00	13,000.00	12,375.00	13,925.00	13,500.00	500.00
012-00-5037	MUN POOL UNENCUMBERED BALANCE	-	-	-	-	-	-
012-00-5038	MUN POOL PRIOR YR MISC REVENUE	-	-	-	-	-	-
012-00-5041	MUN POOL TENNIS SESSIONS	-	-	-	-	-	-
012-00-5042	MUN POOL SWIMMING LESSONS	31,485.00	30,000.00	28,486.00	32,350.00	36,000.00	6,000.00
012-00-5043	MUN POOL ADMISSIONS	49,827.09	50,000.00	21,848.50	50,000.00	50,000.00	-
012-00-5044	MUN POOL CONCESSIONS	32,634.90	30,000.00	21,137.45	36,000.00	35,000.00	5,000.00
012-00-5045	MUN POOL SWIM TICKETS	330.00	250.00	-	-	250.00	-
012-00-5046	MUN POOL FAMILY PASSES	12,021.00	15,000.00	15,119.00	15,750.00	16,350.00	1,350.00
012-00-5047	MUN POOL DEBT SERV FR CAP IMPR	-	-	-	-	-	-
012-00-5051	MUN POOL TSF FROM GENERAL FUND	104,500.00	92,000.00	46,000.00	92,000.00	110,000.00	18,000.00
012-00-6006	MUN POOL TSF FROM RECREATION	-	-	-	-	-	-
012-00-6022	MUN POOL SINGLE SWIM PASS	165.00	-	32.00	32.00	-	-
	Totals	244,787.19	231,250.00	145,400.51	240,562.74	261,700.00	30,450.00
012-32-1100	MUNICIPAL POOL PERSONNEL SERV	172,397.77	170,000.00	63,674.62	173,500.00	185,000.00	15,000.00
012-32-2002	MUNICIPAL POOL TELEPHONE	-	-	-	-	-	-
012-32-2003	MUNICIPAL POOL UTILITIES	12,798.29	15,000.00	1,838.60	12,500.00	14,000.00	(1,000.00)

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
012-32-2004	MUN POOL OFFICE EXPENSE	5,778.98	4,500.00	2,381.26	4,500.00	4,500.00	-
012-32-2006	MUNICIPAL POOL EQUIPMENT MAINT	16,106.82	10,000.00	7,421.49	12,500.00	10,100.00	100.00
012-32-2009	MUNICIPAL POOL MATERIALS	21,475.72	15,000.00	9,121.67	18,000.00	21,000.00	6,000.00
012-32-2012	MUNICIPAL POOL MISCELLANEOUS	1,504.49	1,500.00	520.00	1,500.00	1,500.00	-
012-32-2025	MUNICIPAL POOL BLDG MAINTENANC	482.88	2,000.00	1,852.27	2,100.00	2,000.00	-
012-32-2031	MUNICIPAL POOL CONCESSIONS	18,069.12	15,000.00	7,016.49	16,000.00	18,100.00	3,100.00
012-32-2043	MUNICIPAL POOL TSF TO EMP BEN	-	-	-	-	-	-
012-32-2076	MUNICIPAL POOL COP PYMTS TO BK	-	-	-	-	-	-
012-32-2080	MUNICIPAL POOL CAPITAL OUTLAY	-	-	-	-	-	-
012-32-2099	MUN POOL FUND CARRY-OVER 2005	-	-	-	-	-	-
012-32-3008	MUNICIPAL POOL SLIDE LEASE PYM	-	-	-	-	-	-
	Totals	248,614.07	233,000.00	93,826.40	240,600.00	256,200.00	23,200.00
	Revenues	244,787.19	231,250.00	145,400.51	240,562.74	261,700.00	
	Expenditures	248,614.07	233,000.00	93,826.40	240,600.00	256,200.00	
	Encumbrances	71.07	-	-	-	-	
	Balance Dec 31	1,155.13	3,733.08		1,117.87	6,617.87	
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
014	Stormwater	268,035.00	315,662.70	< Bal. Jan 1 >	173,695.32	79,876.98	
014-00-5001	STORMWATER COLLECTIONS	3.54	-	13.90	13.90	-	-
014-00-5012	STORMWATER MISCELLANEOUS	-	-	-	-	-	-
014-00-5014	STORMWATER INT ON INVESTMENTS	10,175.80	11,000.00	2,583.52	6,000.00	5,000.00	(6,000.00)
014-00-5029	STORMWATER FEES	218,458.55	217,500.00	110,030.68	220,837.40	221,500.00	4,000.00
014-00-5037	STORMWATER UNENCUMBERED BALANC	-	-	-	-	-	-
014-00-5038	STORMWATER PR YR REV	166.27	-	55.42	150.00	-	-
	Totals	228,804.16	228,500.00	112,683.52	227,001.30	226,500.00	(2,000.00)
014-34-1100	STORMWATER PERSONNEL SERVICES	137,842.67	153,319.87	67,900.74	151,738.82	162,172.72	8,852.85
014-34-2012	STORMWATER MISCELLANEOUS	189.10	3,000.00	69.42	200.00	3,000.00	-
014-34-2043	STORMWATER TSF EMP BEN TO GEN	38,087.98	32,223.93	20,921.69	36,768.70	36,168.28	3,944.35
014-34-2075	STORMWATER TSF TO DEBT SERVICE	-	-	-	-	-	-
014-34-2080	STORMWATER CAPITAL OUTLAY	29,941.28	355,618.89	132,112.12	132,112.12	105,035.97	(250,582.92)
014-34-3054	STORMWATER TSF TO EQUIP RESERV	-	-	-	-	-	-
	Totals	206,061.03	544,162.70	221,003.97	320,819.64	306,376.97	(237,785.72)

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
	Revenues	228,804.16	228,500.00	112,683.52	227,001.30	226,500.00	
	Expenditures	206,061.03	544,162.70	221,003.97	320,819.64	306,376.97	
	Encumbrances	117,082.81	-		-	-	
	Balance Dec 31	173,695.32	-		79,876.98	-	
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
021	Street	171,483.00	142,313.95	< Bal. Jan 1 >	161,596.25	120,419.29	
021-00-5012	STREET MISCELLANEOUS	63.85	-	-	-	-	-
021-00-5013	STREET REIMBURSED EXPENSE	-	-	-	-	-	-
021-00-5014	STREET INT ON INVESTMENTS	7,089.09	6,500.00	2,660.55	5,300.00	5,000.00	(1,500.00)
021-00-5035	STREET STATE GASOLINE TAX	306,831.12	307,890.00	152,418.97	304,160.00	304,320.00	(3,570.00)
021-00-5036	STREET COUNTY GASOLINE TAX	135,727.16	135,880.00	70,174.10	133,730.00	133,810.00	(2,070.00)
021-00-5037	STREET UNENCUMBERED BALANCE	-	-	-	-	-	-
021-00-5038	STREET PRIOR YR MISC REVENUE	-	-	-	-	-	-
021-00-5073	STREET SALE SURPLUS PROPERTY	-	-	-	-	-	-
021-00-5088	STREET SALE OF SCRAP/RECYCLING	-	-	-	-	-	-
	Totals	449,711.22	450,270.00	225,253.62	443,190.00	443,130.00	(7,140.00)
021-41-1100	STREET PERSONNEL SERVICES	204,549.06	258,445.33	104,426.12	253,002.52	278,005.77	19,560.43
021-41-1250	STREET REMB OVERTIME(FEMA)	-	-	-	-	-	-
021-41-2002	STREET TELEPHONE	2,671.53	2,500.00	1,498.07	2,873.00	3,000.00	500.00
021-41-2003	STREET UTILITIES	17,788.53	18,000.00	9,239.20	18,000.00	18,000.00	-
021-41-2004	STREET OFFICE EXPENSE	3,153.12	2,250.00	1,873.00	2,500.00	3,250.00	1,000.00
021-41-2006	STREET EQUIPMENT MAINTENANCE	44,391.09	40,000.00	16,335.46	32,000.00	40,000.00	-
021-41-2009	STREET MATERIALS	31,809.44	50,000.00	12,049.24	31,706.59	50,000.00	-
021-41-2012	STREET MISCELLANEOUS	3,067.13	2,500.00	2,407.35	3,000.00	3,000.00	500.00
021-41-2015	STREET TRAINING/EDUC/TRAVEL	2,401.28	2,000.00	4,673.19	5,000.00	2,000.00	-
021-41-2016	STREET UNIFORMS	4,170.97	4,000.00	1,813.07	3,800.00	4,000.00	-
021-41-2019	STREET REMB TIRE DISPOSAL	-	-	-	-	-	-
021-41-2020	STREET INSURANCE	25,512.26	30,000.00	9,351.55	18,111.00	19,000.00	(11,000.00)
021-41-2039	STREET TSF TO HWY RESERVE FUND	20,000.00	-	-	-	-	-
021-41-2040	STREET CONTRACTUAL	2,620.48	7,500.00	1,624.79	2,828.60	7,500.00	-
021-41-2043	STREET TSF EMP BENEFITS TO GEN	66,133.45	90,991.91	33,761.72	83,902.80	99,359.20	8,367.29
021-41-2070	STREET TSF TO OFFICE EQUIP	-	-	-	-	-	-

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
021-41-2077	STREET TSF TO SHARED OFFICE EX	2,750.00	2,750.00	-	2,750.00	2,750.00	-
021-41-2078	STREET EMERGENCY FUND	-	1,000.00	-	-	1,000.00	-
021-41-2080	STREET CAPITAL OUTLAY	11,125.00	-	5,565.00	5,565.00	-	-
021-41-3054	STREET TSF TO EQUIPMENT RESERV	-	19,327.44	-	19,327.44	32,684.32	13,356.88
	Totals	442,143.34	531,264.69	204,617.76	484,366.96	563,549.29	32,284.60
	Revenues	449,711.22	450,270.00	225,253.62	443,190.00	443,130.00	
	Expenditures	442,143.34	531,264.69	204,617.76	484,366.96	563,549.29	
	Encumbrances	17,454.63	-		-	-	
	Balance Dec 31	161,596.25	61,319.26		120,419.29	-	
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
024	Law Enforcement	344,827.00	303,784.40	< Bal. Jan 1 >	305,416.17	272,656.73	
024-00-5012	LAW ENF MISCELLANEOUS	1.37	100.00	-	-	100.00	-
024-00-5014	LAW ENF INTEREST ON INVESTMENT	5.85	10.00	1.15	3,700.00	7,000.00	6,990.00
024-00-5017	LAW ENF AD VALOREM TAX	177,124.28	198,768.76	185,731.18	189,989.33	-	(198,768.76)
	16/20 MOTOR VEHICLE	96.15	24.00		24.00	26.00	2.00
024-00-5019	LAW ENF DELINQUENT TAX	5,838.74	3,200.00	5,301.82	6,810.48	5,300.00	2,100.00
024-00-5020	LAW ENF MOTOR VEHICLE TAX	19,331.80	21,811.00	6,428.36	20,380.27	22,415.00	604.00
	RECREATIONAL VEHICLE	324.53	447.00		447.00	426.00	(21.00)
024-00-5024	LAW ENF VENDING MACHINE REVENU	-	800.00	-	-	800.00	-
024-00-5026	LAW ENF K-COVERS COMM VEH TAX	262.79	382.00	263.50	299.17	231.00	(151.00)
024-00-5027	LAW ENF WATERCRAFT TAX	166.95	150.00	122.89	152.70	-	(150.00)
024-00-5037	LAW ENF UNENCUMBERED BALANCE	-	-	-	-	-	-
024-00-5038	LAW ENF PRIOR YR MISC REVENUE	-	-	-	-	-	-
024-00-5080	LAW ENF REMB POL/SCHOOL GRANT	-	-	-	-	-	-
024-00-6023	LAW ENF MACH & EQUIP DISTRIBUT	-	-	-	-	-	-
	Totals	203,152.46	225,692.76	197,848.90	221,802.94	36,298.00	(189,394.76)
024-44-1100	LAW ENF PERSONNEL SERVICES	85,124.06	369,692.78	-	87,678.00	261,453.58	(108,239.20)
024-44-2012	LAW ENF MISCELLANEOUS	134,742.49	119,384.38	2,818.91	99,384.38	147,154.85	27,770.47
024-44-2031	LAW ENF VENDING MACHINE EXPENS	22.77	400.00	-	-	400.00	-
024-44-2080	LAW ENF CAPITAL OUTLAY	22,673.97	40,000.00	46,440.85	67,500.00	114,256.00	74,256.00
	Totals	242,563.29	529,477.16	49,259.76	254,562.38	523,264.43	(6,212.73)

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
	Revenues	203,152.46	225,692.76	197,848.90	221,802.94	36,298.00	
	Expenditures	242,563.29	529,477.16	49,259.76	254,562.38	523,264.43	
	Encumbrances	-	-		-	-	
	Balance Dec 31	305,416.17	-		272,656.73	(214,309.70)	
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
025	Library	47,134.29	-	< Bal. Jan 1 >	-	-	
025-00-5014	LIBRARY INTEREST ON INVESTMENT	-	-	-	-	-	-
025-00-5017	LIBRARY AD VALOREM TAX	464,863.32	521,767.97	487,544.57	498,722.94	-	(521,767.97)
	16/20 MOTOR VEHICLE	252.25	62.00		62.00	69.00	7.00
025-00-5019	LIBRARY DELINQUENT TAX	15,327.11	10,000.00	13,915.93	17,875.86	14,500.00	4,500.00
025-00-5020	LIBRARY MOTOR VEHICLE TAX	50,755.06	57,253.00	16,872.05	53,490.71	58,839.00	1,586.00
	RECREATIONAL VEHICLE	852.11	1,174.00		1,174.00	1,117.00	(57.00)
025-00-5026	LIBRARY K-COVERS COMM VEH TAX	689.89	1,002.00	691.64	785.26	606.00	(396.00)
025-00-5027	LIBRARY WATERCRAFT TAX	438.22	394.00	322.24	400.51	-	(394.00)
025-00-5037	LIBRARY UNENCUMBERED BALANCE	-	-	-	-	-	-
025-00-6023	LIBRARY MACH & EQUIP DISTRIBUT	-	-	-	-	-	-
	Totals	533,177.96	591,652.97	519,346.43	572,511.28	75,131.00	(516,521.97)
025-45-2012	LIBRARY MISCELLANEOUS	580,312.25	591,652.97	519,346.43	572,511.28	637,693.96	46,040.99
	Revenues	533,177.96	591,652.97	519,346.43	572,511.28	75,131.00	
	Expenditures	580,312.25	591,652.97	519,346.43	572,511.28	637,693.96	
	Encumbrances	-	-		-	-	
	Balance Dec 31	-	-		-	(562,562.96)	
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
027	Special Liability	-	522.36	< Bal. Jan 1 >	1,416.96	2,868.31	
027-00-5012	SP LIABILITY MISCELLANEOUS	-	-	-	-	-	-
027-00-5017	SP LIABILITY AD VALOREM TAX	52,694.46	58,080.60	54,234.34	55,481.68	-	(58,080.60)
	16/20 MOTOR VEHICLE	29.95	7.00		7.00	8.00	1.00
027-00-5019	SP LIABILITY DELINQUENT TAX	1,923.04	1,550.00	1,658.78	2,132.98	1,550.00	-
027-00-5020	SP LIABILITY MOTOR VEHICLE TAX	6,201.80	6,487.00	1,929.77	6,167.00	6,550.00	63.00
	RECREATIONAL VEHICLE	104.05	133.00		133.00	124.00	(9.00)
027-00-5026	SP LIAB K-COVERS COMM VEH TAX	86.88	114.00	79.39	89.88	67.00	(47.00)

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
027-00-5027	SP LIAB WATERCRAFT TAX	53.45	45.00	36.54	45.45	-	(45.00)
027-00-5037	SP LIABILITY UNENCUMBERED BAL	-	-	-	-	-	-
027-00-6023	SP LIAB MACH & EQUIP DISTRIBUT	-	-	-	-	-	-
	Totals	61,093.63	66,416.60	57,938.82	64,056.99	8,299.00	(58,117.60)
027-47-2020	SP LIABILITY INSURANCE	59,676.67	65,522.36	34,660.39	62,605.64	65,522.36	-
027-47-2039	SP LIABILITY RESERVE FUND	-	-	-	-	-	-
	Totals	59,676.67	65,522.36	34,660.39	62,605.64	65,522.36	-
	Revenues	61,093.63	66,416.60	57,938.82	64,056.99	8,299.00	
	Expenditures	59,676.67	65,522.36	34,660.39	62,605.64	65,522.36	
	Encumbrances	-	-		-	-	
	Balance Dec 31	1,416.96	1,416.60		2,868.31	(54,355.05)	
						(1,358.88) Delinquency	
						(55,713.93) Levy Amount	
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
028	Special Alcohol	49,013.44	60,713.44	< Bal. Jan 1 >	60,772.75	70,317.14	
028-00-5012	SP ALCOHOL MISCELLANEOUS	1.92	-	-	-	-	-
028-00-5014	SP ALCOHOL INT ON INVESTMENTS	1,887.55	1,600.00	791.89	1,666.43	1,600.00	-
028-00-5021	SP ALCOHOL LOCAL ALCOHOL TAX	11,010.72	11,850.00	4,238.67	9,001.27	10,106.88	(1,743.12)
028-00-5037	SP ALCOHOL UNENCUMBERED BAL	-	-	-	-	-	-
028-00-5038	SP ALCOHOL PR YR MISC REVENUE	-	-	-	-	-	-
	Totals	12,900.19	13,450.00	5,030.56	10,667.70	11,706.88	(1,743.12)
028-48-2032	SP ALCOHOL PREVENTION/EDUC	1,140.88	74,163.44	123.40	1,123.31	82,024.02	7,860.58
	Revenues	12,900.19	13,450.00	5,030.56	10,667.70	11,706.88	
	Expenditures	1,140.88	74,163.44	123.40	1,123.31	82,024.02	
	Encumbrances	-	-		-	-	
	Balance Dec 31	60,772.75	-		70,317.14	-	
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
029	Office Equipment Reserve	46,128.26	47,728.26	< Bal. Jan 1 >	47,768.90	48,730.62	
029-00-5012	OFFICE EQUIP MISCELLANEOUS	-	-	-	-	-	-

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
029-00-5014	OFFICE EQUIP INT ON INVESTMENT	1,640.64	1,600.00	611.90	1,241.70	1,200.00	(400.00)
029-00-5037	OFFICE EQUIP UNENCUMBERED BAL	-	-	-	-	-	-
029-00-5038	OFFICE EQUIP PRIOR YR MISC REV	-	-	-	-	-	-
029-00-5051	OFFICE EQUIP TSF FROM GENERAL	-	-	-	-	-	-
029-00-5055	OFFICE EQUIP TSF FROM STREET	-	-	-	-	-	-
029-00-5154	OFFICE EQUIP TSF FROM WATER FD	-	-	-	-	-	-
029-00-6005	OFFICE EQUIP TSF FR CITY CLERK	-	-	-	-	-	-
029-00-6006	OFFICE EQUIP TSF FR GENERAL FD	-	-	-	-	-	-
029-00-6007	OFFICE EQUIP TSF FROM POLICE D	-	-	-	-	-	-
029-00-6014	OFFICE EQUIP TSF FR PARK	-	-	-	-	-	-
029-00-6015	OFFICE EQUIP TSF FR PLANNING	-	-	-	-	-	-
029-00-6016	EQUIP MAINT TSF FROM COURT	-	-	-	-	-	-
029-00-6017	OFFICE EQUIP TSF FR SR CENTER	-	-	-	-	-	-
029-00-6018	OFFICE EQUIP TSF FR GEN GOVT	-	-	-	-	-	-
029-00-6019	OFFICE EQUIP TSF FR INSPECTION	-	-	-	-	-	-
029-00-6020	OFFICE EQUIP TSF FR INFO SYSTE	-	-	-	-	-	-
029-00-6021	OFFICE EQUIP TSF FR MEDIA SPEC	-	-	-	-	-	-
029-00-6025	OFFICE EQUIP TSF FROM SEWER FD	-	-	-	-	-	-
	Totals	1,640.64	1,600.00	611.90	1,241.70	1,200.00	(400.00)
029-49-2044	OFFICE EQUIP REPAIR & ACQ	-	49,328.26	279.98	279.98	49,930.62	602.36
029-49-2045	OFFICE EQUIP COMP. LEASE PYMTS	-	-	-	-	-	-
	Totals	-	49,328.26	279.98	279.98	49,930.62	602.36
	Revenues	1,640.64	1,600.00	611.90	1,241.70	1,200.00	
	Expenditures	-	49,328.26	279.98	279.98	49,930.62	
	Encumbrances	-	-	-	-	-	
	Balance Dec 31	47,768.90	-		48,730.62	-	
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
030	Recreation	181,025.44	71,276.61	< Bal. Jan 1 >	19,058.59	2,804.54	
030-00-5013	RECREATION DEPT REMB EXPENSE	-	-	-	-	-	-
030-00-5014	RECREATION DEPT INT ON INVESTM	6,119.14	16,000.00	1,360.40	2,401.52	3,500.00	(12,500.00)
030-00-5016	RECREATION DEPT RENTAL FEES	9,145.00	11,000.00	6,235.00	12,766.05	12,500.00	1,500.00
030-00-5037	RECREATION DEPT UNRES FD BAL	-	-	-	-	-	-

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
030-00-5038	RECREATION DEPT PRIOR YR REV	-	-	-	-	-	-
030-00-5044	RECREATION DEPT P-C CONCESSION	-	-	-	-	-	-
030-00-5047	RECREATION DEPT DEBT SERV/CI	-	-	-	-	-	-
030-00-5049	RECREATION DEPT DONATIONS	-	-	-	-	-	-
030-00-5074	RECREATION DEPT ADMISSIONS	23,277.00	25,000.00	12,516.00	24,747.79	25,000.00	-
030-00-5075	RECREATION DEPT MEMBERSHIPS	122,595.22	130,000.00	87,045.39	136,500.00	135,000.00	5,000.00
030-00-5076	RECREATION DEPT CONCESSIONS	5,158.25	5,000.00	2,831.00	5,300.00	5,600.00	600.00
030-00-5077	RECREATION DEPT PROGRAMS	118,847.00	135,000.00	84,710.96	136,964.30	133,282.00	(1,718.00)
030-00-5078	RECREATION DEPT MISCELLANEOUS	559.85	100.00	-	-	100.00	-
030-00-5079	RECREATION DEPT TOURNAMENT FEE	-	-	-	-	-	-
030-00-5080	RECREATION DEPT USD#261 GRANT	32,883.57	35,000.00	8,214.92	30,000.00	30,000.00	(5,000.00)
030-00-5081	RECREATION DEPT GYMNASTICS	-	-	-	-	-	-
030-00-5082	RECREATION DEPT TAE-KWON-DO	-	-	-	-	-	-
030-00-5083	RECREATION DEPT BASKETBALL	-	-	-	-	-	-
030-00-5084	RECREATION DEPT VOLLEYBALL	-	-	-	-	-	-
030-00-5085	RECREATION DEPT AEROBICS	-	-	-	-	-	-
030-00-5099	RECREATION DEPT SUMMER SCHOOL	-	-	-	-	-	-
030-00-6004	RECREATION DEPT LATCHKEY	751,732.49	800,000.00	405,494.72	810,000.00	878,800.00	78,800.00
030-00-6006	RECREATION DEPT GEN FUND TSF	-	-	-	-	-	-
030-00-6012	RECREATION DEPT BALL LEAGUE RV	1,456.00	2,200.00	-	-	2,500.00	300.00
	Totals	1,071,773.52	1,159,300.00	608,408.39	1,158,679.67	1,226,282.00	66,982.00
030-50-1100	RECREATION DEPT SALARY/GRANT	320,160.57	360,000.00	150,576.22	321,850.00	331,505.50	(28,494.50)
030-50-1200	RECREATION DEPT SAL/LATCHKEY	442,946.67	400,000.00	209,734.50	400,000.00	455,000.00	55,000.00
030-50-1250	RECREATION DEPT SAL/PROGRAMS	164,195.21	135,000.00	90,768.11	175,000.00	150,000.00	15,000.00
030-50-2002	RECREATION DEPT TELEPHONE	4,162.00	4,250.00	2,334.58	4,252.00	4,250.00	-
030-50-2003	RECREATION DEPT UTILITIES	38,498.07	38,000.00	19,536.54	42,500.00	39,985.00	1,985.00
030-50-2004	RECREATION DEPT OFFICE EXPENSE	1,811.69	3,000.00	847.80	1,850.00	3,000.00	-
030-50-2006	RECREATION DEPT EQUIP MAINT	5,655.77	10,000.00	5,923.63	7,000.00	10,000.00	-
030-50-2009	RECREATION DEPT MATERIALS	5,868.96	5,100.00	2,653.34	5,100.00	5,100.00	-
030-50-2011	RECREATION DEPT POSTAGE	620.51	800.00	385.83	700.00	800.00	-
030-50-2012	RECREATION DEPT MISCELLANEOUS	388.15	1,000.00	208.74	420.00	1,000.00	-
030-50-2015	RECREATION DEPT TRG/EDUC/DUES	6,400.52	5,000.00	5,374.19	6,500.00	6,250.00	1,250.00
030-50-2016	RECREATION DEPT UNIFORMS	1,044.75	1,500.00	100.00	1,000.00	1,500.00	-
030-50-2020	RECREATION DEPT INSURANCE	7,470.68	8,250.00	3,956.25	7,756.23	8,250.00	-

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
030-50-2025	RECREATION DEPT BLDG MAINT	21,227.31	15,000.00	15,904.60	20,000.00	15,300.00	300.00
030-50-2026	RECREATION DEPT P-C CONCESSION	-	100.00	-	-	100.00	-
030-50-2027	RECREATION DEPT DONATION EXPEN	-	-	-	-	-	-
030-50-2028	RECREATION DEPT TSF TO POOL	-	-	-	-	-	-
030-50-2031	RECREATION DEPT CONCESSIONS	2,398.94	3,000.00	2,059.77	3,685.95	2,500.00	(500.00)
030-50-2033	RECREATION DEPT USD#261 GRANT	30,533.53	35,000.00	10,842.49	30,000.00	30,000.00	(5,000.00)
030-50-2043	RECREATION DEPT TSF EMP BEN	-	-	-	-	-	-
030-50-2046	RECREATION DEPT P-C SPORTS COM	7,817.79	4,500.00	5,741.14	6,500.00	5,000.00	500.00
030-50-2068	RECREATION DEPT LEARNING GRANT	-	-	-	-	-	-
030-50-2092	RECREATION DEPT PROGRAMS	63,748.27	55,000.00	50,806.70	62,000.00	52,025.00	(2,975.00)
030-50-2094	RECREATION DEPT LATCHKEY PROG	105,292.53	70,000.00	50,062.15	75,000.00	76,000.00	6,000.00
030-50-2098	RECREATION DEPT SUMMER SCHOOL	-	-	-	-	-	-
030-50-3023	RECREATION DEPT COP PAYMENTS	-	-	-	-	-	-
030-50-3054	RECREATION DEPT TSF TO EQUIP R	-	-	-	-	-	-
030-50-3065	RECREATION DEPT P-C UTILITIES	3,612.88	5,900.00	1,539.00	3,819.54	5,900.00	-
	Totals	1,233,854.80	1,160,400.00	629,355.58	1,174,933.72	1,203,465.50	43,065.50

Revenues	1,071,773.52	1,159,300.00	608,408.39	1,158,679.67	1,226,282.00
Expenditures	1,233,854.80	1,160,400.00	629,355.58	1,174,933.72	1,203,465.50
Encumbrances	(114.43)	-	-	-	-
Balance Dec 31	19,058.59	70,176.61		2,804.54	25,621.04

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
031	Special Parks & Rec	14,665.63	21,415.63	< Bal. Jan 1 >	20,894.07	27,434.15	
031-00-5012	SP PARKS/REC MISCELLANEOUS	22.74	-	-	-	-	-
031-00-5014	SP PARKS/REC INT ON INVESTMENT	567.75	700.00	271.77	538.79	500.00	(200.00)
031-00-5021	SP PARKS/REC ALCOHOL TAX	11,010.72	11,849.00	4,238.66	9,001.29	10,106.88	(1,742.12)
031-00-5037	SP PARK/REC UNENCUMBERED BAL.	-	-	-	-	-	-
031-00-5038	SP PARK/REC PRIOR YR MISC REV	-	-	-	-	-	-
031-00-5049	SP PARKS/REC DONATIONS	-	-	-	-	-	-
031-00-5058	SP PARK/REC WILDLIFE/PRK GRANT	-	-	-	-	-	-
031-00-5076	SP PARK/REC P-C CONCESSIONS	-	-	-	-	-	-
031-00-5093	SP PARKS/REC TREE BOARD DONAT	-	-	-	-	-	-
031-00-6013	SP PARK/REC SKATEBOARD PARK FD	-	-	-	-	-	-
	Totals	11,601.21	12,549.00	4,510.43	9,540.08	10,606.88	(1,942.12)

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
031-51-2003	SP PARK/REC P-C SPRT UTILITIES	-	-	-	-	-	-
031-51-2012	SP PARK/REC MISCELLANEOUS	4,372.77	-	1,175.00	2,000.00	-	-
031-51-2023	SP PARK/REC STEARNS MEMORIAL	-	-	-	-	-	-
031-51-2046	SP PARK/REC P-C SPORTS COMPLEX	-	-	-	-	-	-
031-51-2054	SP PARK/REC JULY 4TH (FISH)	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-
031-51-2063	SP PARK/REC EDUC CONNECTION	-	-	-	-	-	-
031-51-2068	SP PARK/REC WILDLIFE/PRK GRANT	-	-	-	-	-	-
031-51-2080	SP PARK/REC CAPITAL OUTLAY	-	32,964.63	-	-	37,041.03	4,076.40
031-51-2093	SP PARK/REC TREE BOARD EXPENSE	-	-	-	-	-	-
	Totals	5,372.77	33,964.63	2,175.00	3,000.00	38,041.03	4,076.40

Revenues	11,601.21	12,549.00	4,510.43	9,540.08	10,606.88
Expenditures	5,372.77	33,964.63	2,175.00	3,000.00	38,041.03
Encumbrances	-	-	-	-	-
Balance Dec 31	20,894.07	-	-	27,434.15	-

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
034	Opioid Settlement	77,797.59	90,697.59	< Bal. Jan 1 >	97,438.58	103,037.42	
034-00-5012	OPIOID SETTLEMENT FD MISCELL	16,676.50	-	2,666.92	2,666.92	-	-
034-00-5014	OPIOID SETTLEMENT INT ON INVESTMEN	2,964.49	3,000.00	1,251.33	2,931.92	2,700.00	(300.00)
034-00-5073	OPIOID SETTLEMENT SALE/SURPLUS PRO	-	-	-	-	-	-
	Totals	19,640.99	3,000.00	3,918.25	5,598.84	2,700.00	(300.00)

034-54-2012	OPIOID SETTLEMENT TRUST FD MISCELL	-	93,697.59	-	-	105,737.42	12,039.83
	Revenues	19,640.99	3,000.00	3,918.25	5,598.84	2,700.00	
	Expenditures	-	93,697.59	-	-	105,737.42	
	Encumbrances	-	-		-	-	
	Balance Dec 31	97,438.58	-		103,037.42	-	

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
036	Capital Improvements	554,236.60	878,543.29	< Bal. Jan 1 >	1,534,011.03	2,041,617.87	
036-00-5012	CAP IMPR MISCELLANEOUS	9,198.54	9,180.00	5,355.00	9,180.00	9,180.00	-
036-00-5013	CAPITAL IMPR REMB EXPENSE	-	-	25.00	25.00	-	-

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
036-00-5014	CAP IMPR INT ON INVESTMENTS	64,771.68	60,000.00	25,701.18	53,158.70	50,000.00	(10,000.00)
036-00-5016	CAP IMPR HCC ROOM RENTAL FEES	-	-	-	-	-	-
036-00-5023	CAP IMPR ACT CTR DONATIONS	-	-	-	-	-	-
036-00-5026	CAP IMPR SEWER LIFT STA FEE	-	-	-	-	-	-
036-00-5033	CAP IMPR WATER SLIDE LEASE	-	-	-	-	-	-
036-00-5037	CAP IMPR UNENCUMBERED BALANCE	-	-	-	-	-	-
036-00-5038	CAP IMPR PRIOR YR MISC REVENUE	-	-	-	-	-	-
036-00-5049	CAP IMPR DONATIONS/SPRING SHOW	-	-	-	-	-	-
036-00-5050	CAP IMPR INDUSTRIAL PARK	-	-	-	-	-	-
036-00-5051	CAP IMPR AMBASSADOR LEASE	-	-	-	-	-	-
036-00-5067	CAP IMPR TSF FROM GEN/SALES TX	1,031,925.39	1,100,000.00	589,284.56	1,178,500.00	1,175,000.00	75,000.00
036-00-5073	CAP IMPR SALE OF SURPLUS PROPE	-	-	-	-	-	-
036-00-5078	CAP IMPR ACT CTR NIGHT HOOPS D	-	-	-	-	-	-
036-00-5091	CAP IMPR REMB TORNADO/FEMA	-	-	-	-	-	-
036-00-5092	CAP IMPR REMB TORNADO/INSURANC	-	-	-	-	-	-
036-00-6003	CAP IMPR CDBG GRANT/IND PK 3RD	-	-	-	-	-	-
	Totals	1,105,895.61	1,169,180.00	620,365.74	1,240,863.70	1,234,180.00	65,000.00
036-56-1100	CAP IMPR PERSONNEL SERVICES	67,554.23	69,925.68	36,025.11	68,640.00	75,397.68	5,472.00
036-56-1200	CAP IMPR EDC PR YR PERS SERV	-	-	-	-	-	-
036-56-1250	CAP IMPR REMB OVERTIME(FEMA)	-	-	-	-	-	-
036-56-2087	CAP IMPR SIDEWALKS	362,800.06	165,011.50	166,084.27	47,199.02	165,011.50	-
036-56-3001	CAP IMPR MISCELLANEOUS PROJECT	53,252.59	43,000.00	15,453.92	65,566.41	184,914.01	141,914.01
036-56-3002	CAP IMPR ED/INCENTIVES	450.00	10,000.00	-	-	-	(10,000.00)
036-56-3003	CAP IMPR COMMUNITY BUILDING	-	-	-	-	-	-
036-56-3004	CAP IMPR POOL	-	-	-	-	-	-
036-56-3005	CAP IMPR LAND BANK	278.98	-	-	-	-	-
036-56-3006	CAP IMPR 240 S MAIN BLUE HOUSE	9,630.00	-	(500.00)	(500.00)	-	-
036-56-3007	CAP IMPR LIBRARY	-	-	-	-	-	-
036-56-3008	CAP IMPR SENIOR CENTER	-	-	13,487.00	13,487.00	-	-
036-56-3010	CAP IMPR ACTIVITY CENTER	-	-	-	-	-	-
036-56-3011	CAP IMPR PARK IMPROVEMENTS	42,516.30	-	14,074.05	52,196.62	225,000.00	225,000.00
036-56-3016	CAP IMPR STREET IMPROVEMENTS	-	1,644,670.22	-	339,986.25	1,504,041.00	(140,629.22)
036-56-3017	CAP IMPR CITYWIDE CLEANUP	46,215.62	50,000.00	16,225.87	46,000.00	50,000.00	-
036-56-3023	CAP IMPR ACT CTR LEASE PYMTS	-	-	-	-	-	-

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
036-56-3026	CAP IMPR EMERGENCY	-	-	-	-	-	-
036-56-3027	CAP IMPR REAL ESTATE TAXES	3,096.00	-	-	480.00	490.00	490.00
036-56-3028	CAP IMPR LAND PURCHASE	60,136.00	-	3,831.18	3,831.18	-	-
036-56-3030	CAP IMPR DEVELOPMENT FLOAT TBR	-	-	-	-	-	-
036-56-3034	CAP IMPR RIVER FOREST HOA TBR	18,112.50	-	4,351.50	4,351.50	-	-
036-56-3035	CAP IMPR HISTORIC DISTRICT	-	-	6,902.99	6,902.99	10,000.00	10,000.00
036-56-3036	CAP IMPR ANTIQUE LIGHTING	23,701.88	-	4,078.61	20,000.00	20,000.00	20,000.00
036-56-3037	CAP IMPR SOUTHAMPTON PH II	-	-	-	-	-	-
036-56-3038	CAP IMPR GREEN MEADOWS WATER	-	-	-	-	-	-
036-56-3039	CAP IMPR GR AVE IND PK 2ND-STR	-	-	-	-	-	-
036-56-3040	CAP IMPR PROJECT NO.0	-	-	-	-	976,954.50	976,954.50
036-56-3041	CAP IMPR PROJECT NO.1	-	-	-	-	-	-
036-56-3042	CAP IMPR PROJECT NO.2	-	-	-	-	-	-
036-56-3043	CAP IMPR PROJECT NO.3	-	-	-	-	-	-
036-56-3044	CAP IMPR PROJECT NO.4	-	-	-	-	-	-
036-56-3045	CAP IMPR PROJECT NO.5	-	-	-	-	-	-
036-56-3046	CAP IMPR PROJECT NO.6	-	-	-	-	-	-
036-56-3047	CAP IMPR PROJECT NO.7	-	-	-	-	-	-
036-56-3048	CAP IMPR PROJECT NO.8	-	-	-	-	-	-
036-56-3049	CAP IMPR PROJECT NO.9	-	-	-	-	-	-
036-56-3050	CAP IMPR PROJECT NO.10	-	-	-	-	-	-
036-56-3051	CAP IMPR PROJECT NO.11	-	-	-	-	-	-
036-56-3064	CAP IMPR DEBT SERVICE	64,600.83	65,115.89	-	65,115.89	63,989.18	(1,126.71)
	Totals	752,344.99	2,047,723.29	280,014.50	733,256.86	3,275,797.87	1,228,074.58
	Revenues	1,105,895.61	1,169,180.00	620,365.74	1,240,863.70	1,234,180.00	
	Expenditures	752,344.99	2,047,723.29	280,014.50	733,256.86	3,275,797.87	
	Encumbrances	(626,223.81)	-		-	-	
	Balance Dec 31	1,534,011.03	0.00		2,041,617.87	-	
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
040	Land Bank	444,850.39	459,350.39	< Bal. Jan 1 >	459,525.33	87,444.38	
040-00-5012	LAND BANK RES MISC	-	-	9,454.80	9,454.80	-	-
040-00-5014	LAND BANK RES INT ON INVEST	14,674.94	15,000.00	3,765.38	5,000.00	3,000.00	(12,000.00)
040-00-5037	LAND BANK RES UNENCUMBERED BAL	-	-	-	-	-	-

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
Totals		14,674.94	15,000.00	13,220.18	14,454.80	3,000.00	(12,000.00)
040-66-3001	LAND BANK RES EXPENDITURE	-	474,350.39	386,535.75	386,535.75	90,444.38	(383,906.01)
	Revenues	14,674.94	15,000.00	13,220.18	14,454.80	3,000.00	
	Expenditures	-	474,350.39	386,535.75	386,535.75	90,444.38	
	Encumbrances	-	-		-	-	
	Balance Dec 31	459,525.33	-		87,444.38	-	
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
041	Debt Service	29,790.01	15,279.34	< Bal. Jan 1 >	18,385.06	983.04	
041-00-3016	BOND & INT TSF FR CAP IMP	64,600.83	65,115.89	-	65,115.89	63,989.18	(1,126.71)
041-00-5012	BOND & INT MISCELLANEOUS	-	-	-	-	-	-
041-00-5014	BOND & INT INTEREST ON INVEST	13,977.86	10,500.00	4,062.17	10,250.00	9,750.00	(750.00)
041-00-5017	BOND & INT AD VALOREM TAX	267,811.06	272,467.10	254,547.07	265,000.00	-	(272,467.10)
	16/20 MOTOR VEHICLE	162.46	36.00		36.00	36.00	-
041-00-5019	BOND & INT DELINQUENT TAX	9,896.17	10,000.00	8,393.59	10,737.61	10,000.00	-
041-00-5020	BOND & INT MOTOR VEHICLE TAX	29,620.71	32,986.00	9,720.86	31,323.00	30,726.00	(2,260.00)
	RECREATIONAL VEHICLE	495.62	677.00		677.00	583.00	(94.00)
041-00-5026	BOND & INT K-COVERS COMM VEH T	462.10	578.00	398.48	447.84	316.00	(262.00)
041-00-5027	BOND & INT WATERCRAFT TAX	252.56	227.00	185.66	231.42	-	(227.00)
041-00-5037	BOND & INT UNENCUMBERED BAL	-	-	-	-	-	-
041-00-5039	BOND & INT SPECIAL ASSESSMENTS	570,724.07	521,262.71	427,804.72	521,262.71	864,047.76	342,785.05
041-00-5047	BOND & INT TSF FR CAP IMPR/AMB	-	-	-	-	-	-
041-00-5073	BOND & INT SALE OF PROPERTY	-	-	-	-	-	-
041-00-5081	BOND & INT TSF FROM UTILITY	182,719.11	77,957.76	-	77,957.76	76,608.84	(1,348.92)
041-00-6023	BOND & INT MACH & EQUIP DISTRI	-	-	-	-	-	-
041-00-6026	BOND & INT TSF FR BOND SERIES	7,136.76	-	-	-	-	-
Totals		1,147,859.31	991,807.46	705,112.55	983,039.24	1,056,056.78	64,249.32
041-61-2012	BOND & INTEREST MISCELLANEOUS	-	-	-	-	50.00	50.00
041-61-2050	BOND & INTEREST COMMISSION	-	-	-	-	-	-
041-61-2051	BOND & INTEREST INT ON COUPONS	204,264.26	180,441.26	90,220.63	180,441.26	354,078.76	173,637.50
041-61-2052	BOND & INTEREST PRINCIPAL	955,000.00	820,000.00	-	820,000.00	980,000.00	160,000.00
041-61-3005	BOND & INTEREST BOND RESERVE	-	-	-	-	-	-

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
	Totals	1,159,264.26	1,000,441.26	90,220.63	1,000,441.26	1,334,128.76	333,687.50
	Revenues	1,147,859.31	991,807.46	705,112.55	983,039.24	1,056,056.78	
	Expenditures	1,159,264.26	1,000,441.26	90,220.63	1,000,441.26	1,334,128.76	
	Encumbrances	-	-		-	-	
	Balance Dec 31	18,385.06	6,645.54		983.04	(277,088.94)	
						(6,927.22) Delinquency	
						(284,016.16) Levy Amount	

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
048	WW Surplus	-	-	< Bal. Jan 1 >	-	-	
048-00-2099	WAT/WASTEWATER CARRYOVER TO 05	-	-	-	-	-	-
048-00-5012	WATER/WASTEWATER SURPLUS MISC.	3,025.00	-	-	-	-	-
048-00-5013	WATER/WASTEWATER REMB EXPENSE	-	-	-	-	-	-
048-00-5014	WATER/WASTEWATER SURPLUS INT.	68.10	-	-	-	-	-
048-00-5037	WATER/WASTEWATER UNENC BALANCE	-	-	-	-	-	-
048-00-5038	WATER/WASTEWATER PRIOR YR MISC	-	-	-	-	-	-
048-00-6011	WATER/WASTEWATER TSF FR SEWER	-	-	-	-	-	-
	Totals	3,093.10	-	-	-	-	-
048-66-2099	WAT/WASTEWATER SURPLUS CO 2005	-	-	-	-	-	-
048-66-3005	WATER/WASTEWATER SURP. EXPENSE	-	-	-	-	-	-
048-66-6011	WAT/WW SURPLUS TSF TO WASTEWAT	3,093.10	-	-	-	-	-
	Totals	3,093.10	-	-	-	-	-
	Revenues	3,093.10	-	-	-	-	
	Expenditures	3,093.10	-	-	-	-	
	Encumbrances	-	-		-	-	
	Balance Dec 31	-	-		-	-	

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
051	Special Park Impr Res	55,321.90	111,282.95	< Bal. Jan 1 >	101,799.58	153,706.50	
051-00-5012	SPECIAL PARK IMPR RESERVE MISC	-	-	-	-	-	-
051-00-5014	SPECIAL PARK IMPR RES INTEREST	2,611.78	1,900.00	1,334.79	3,401.49	2,700.00	800.00
051-00-5037	SPECIAL PARK IMP RES UNENC BAL	-	-	-	-	-	-

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
051-00-5038	SPECIAL PARK IMPR RES PRIOR YR	-	-	-	-	-	-
051-00-5051	SPECIAL PARK IMPR TSF FR GENER	-	-	-	-	-	-
051-00-5073	SPECIAL PARK IMPR PROPERTY SAL	-	-	-	-	-	-
051-00-5089	SPECIAL PARK IMP RES FIREWORKS	65,000.00	62,500.00	62,500.00	62,500.00	62,500.00	-
051-00-5090	SPECIAL PARK IMP RES BLDG PERM	2,879.90	11,111.00	1,945.84	4,505.43	7,000.00	(4,111.00)
	Totals	70,491.68	75,511.00	65,780.63	70,406.92	72,200.00	(3,311.00)

051-66-2099	SP PARK IMPR RES CARRY OVER 05	-	-	-	-	-	-
051-66-3001	SP PARK IMPR RES BLDG PERM EXP	11,131.00	-	3,421.32	5,000.00	10,000.00	10,000.00
051-66-3005	SP PARK IMPR RES FIREWORKS EXP	12,883.00	186,793.95	1,503.06	13,500.00	215,906.50	29,112.55
	Totals	24,014.00	186,793.95	4,924.38	18,500.00	225,906.50	39,112.55

Revenues	70,491.68	75,511.00	65,780.63	70,406.92	72,200.00	
Expenditures	24,014.00	186,793.95	4,924.38	18,500.00	225,906.50	
Encumbrances	-	-		-	-	
Balance Dec 31	101,799.58	-		153,706.50	-	

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
054	HWY Impr Res	109,284.21	133,484.21	< Bal. Jan 1 >	133,496.29	137,128.17	
054-00-5012	HIGHWAY IMPR TSF FROM STREET	20,000.00	-	-	-	-	-
054-00-5013	HIGHWAY IMPR RES REMB EXPENSE	-	-	-	-	-	-
054-00-5014	HIGHWAY IMPR INT ON INVESTMENT	4,212.08	4,300.00	1,714.37	3,631.88	3,300.00	(1,000.00)
054-00-5037	HIGHWAY IMPR UNENCUMBERED BAL	-	-	-	-	-	-
054-00-5038	HWY IMPR RES PRIOR YR REV	-	-	-	-	-	-
054-00-5088	HWY IMPR RES SALE OF SCRAP/REC	-	-	-	-	-	-
054-00-6006	HIGHWAY IMPR TSF FROM GENERAL	-	-	-	-	-	-
	Totals	24,212.08	4,300.00	1,714.37	3,631.88	3,300.00	(1,000.00)

054-66-2039	HIGHWAY IMPROVEMENT TSF TO GEN	-	-	-	-	-	-
054-66-3005	HIGHWAY IMPROVEMENT RESERVE FD	-	137,784.21	-	-	140,428.17	2,643.96
	Totals	-	137,784.21	-	-	140,428.17	2,643.96

Revenues	24,212.08	4,300.00	1,714.37	3,631.88	3,300.00	
Expenditures	-	137,784.21	-	-	140,428.17	
Encumbrances	-	-		-	-	

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
	Balance Dec 31	133,496.29	-		137,128.17	-	
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
058	Fall Festival	34,905.38	35,365.38	< Bal. Jan 1 >	35,805.07	39,000.72	
058-00-5012	FALL FESTIVAL MISCELLANEOUS	6.44	-	-	-	-	-
058-00-5013	FALL FESTIVAL REMB EXPENSE	-	10,000.00	-	10,000.00	10,000.00	-
058-00-5014	FALL FESTIVAL INT ON INVESTM	1,386.77	1,000.00	432.11	945.65	1,000.00	-
058-00-5038	FALL FESTIVAL PRIOR YR REV	-	-	-	-	-	-
058-00-5049	FALL FESTIVAL DONATIONS	12,650.00	6,000.00	5,040.00	10,000.00	9,500.00	3,500.00
058-00-5110	FALL FESTIVAL BEER GARDEN	-	1,000.00	-	-	1,000.00	-
058-00-5111	FALL FESTIVAL BOOTHS	9,140.00	8,500.00	9,050.00	9,000.00	9,600.00	1,100.00
058-00-5112	FALL FESTIVAL BUTTONS/RAFFLE	3,858.00	2,500.00	-	3,000.00	3,150.00	650.00
058-00-5113	FALL FESTIVAL CAR SHOW	-	-	-	-	-	-
058-00-5114	FALL FESTIVAL CARNIVAL	10,217.76	9,500.00	-	10,000.00	9,500.00	-
058-00-5115	FALL FESTIVAL FOOD VENDORS	10,946.35	11,000.00	-	10,750.00	11,000.00	-
058-00-6006	FALL FESTIVAL GEN FUND TSF	-	-	-	-	-	-
	Totals	48,205.32	49,500.00	14,522.11	53,695.65	54,750.00	5,250.00
058-50-2004	FALL FESTIVAL OFFICE EXPENSE	-	1,000.00	-	1,000.00	1,000.00	-
058-50-2009	FALL FESTIVAL GROUNDS	20,879.95	18,000.00	3,644.13	18,000.00	18,900.00	900.00
058-50-2012	FALL FESTIVAL MISCELLANEOUS	2,439.91	1,500.00	38.85	1,500.00	1,600.00	100.00
058-50-3070	FALL FESTIVAL ADVERTISING	2,500.00	1,000.00	-	1,000.00	2,500.00	1,500.00
058-50-3071	FALL FESTIVAL CAR SHOW	-	-	-	-	-	-
058-50-3072	FALL FESTIVAL INFO/PRIZES	-	5,000.00	-	5,000.00	4,000.00	(1,000.00)
058-50-3073	FALL FESTIVAL STAGE	21,513.78	27,000.00	9,525.00	24,000.00	24,100.00	(2,900.00)
	Totals	47,333.64	53,500.00	13,207.98	50,500.00	52,100.00	(1,400.00)
	Revenues	48,205.32	49,500.00	14,522.11	53,695.65	54,750.00	
	Expenditures	47,333.64	53,500.00	13,207.98	50,500.00	52,100.00	
	Encumbrances	(28.01)	-		-	-	
	Balance Dec 31	35,805.07	31,365.38		39,000.72	41,650.72	
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
081	Equipment Res	273,276.23	194,276.23	< Bal. Jan 1 >	256,922.94	283,801.17	
081-00-5012	EQUIPMENT RESERVE MISCELLANEOU	24,960.80	30,000.00	22,629.50	25,945.57	30,000.00	-

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
081-00-5014	EQUIPMENT RESERVE INT ON INVES	9,881.38	11,000.00	3,205.76	6,246.98	5,700.00	(5,300.00)
081-00-5037	EQUIPMENT RESERVE UNENCUM BAL	-	-	-	-	-	-
081-00-5070	EQUIPMENT RESERVE TSF FR UTIL	-	20,358.24	-	20,358.24	20,358.24	-
081-00-5071	EQUIPMENT RESERVE TSF F STREET	-	19,327.44	-	19,327.44	32,684.32	13,356.88
081-00-5072	EQUIPMENT RESERVE TSF FR RECRE	-	-	-	-	-	-
081-00-5073	EQUIPMENT RESERVE TSF FR PD	-	-	-	-	-	-
	Totals	34,842.18	80,685.68	25,835.26	71,878.23	88,742.56	8,056.88
081-66-3001	EQUIPMENT RESERVE MISC EXPENSE	128,702.50	274,961.91	25,218.46	45,000.00	372,543.73	97,581.82
	Revenues	34,842.18	80,685.68	25,835.26	71,878.23	88,742.56	
	Expenditures	128,702.50	274,961.91	25,218.46	45,000.00	372,543.73	
	Encumbrances	(77,507.03)	-		-	-	
	Balance Dec 31	256,922.94	0.00		283,801.17	-	
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
091	Risk Mgmt Res	776,119.28	851,119.28	< Bal. Jan 1 >	646,257.04	662,471.58	
091-00-5001	RISK MGMT RES GEN FUND ASSISTA	774,552.46	750,000.00	404,661.89	822,614.54	830,000.00	80,000.00
091-00-5012	RISK MGMT RES MISC	14,039.58	120,000.00	34,876.66	70,000.00	75,000.00	(45,000.00)
091-00-5014	RISK MGMT RES INT ON INVEST	22,408.31	23,000.00	12,016.80	23,000.00	22,000.00	(1,000.00)
091-00-5102	RISK MGMT RES DENTAL	16,688.77	45,000.00	-	-	-	(45,000.00)
091-00-5103	RISK MGMT RES VISION	4,105.35	9,500.00	-	-	-	(9,500.00)
	Totals	831,794.47	947,500.00	451,555.35	915,614.54	927,000.00	(20,500.00)
091-66-3001	RISK MGMT RES CLAIMS	625,525.24	610,000.00	263,058.63	563,000.00	625,000.00	15,000.00
091-66-3002	RISK MGMT RES FIXED COSTS	254,105.35	210,000.00	163,856.54	277,900.00	280,000.00	70,000.00
091-66-3003	RISK MGMT RES ADMIN FEE	57,289.76	42,000.00	28,684.72	58,500.00	60,000.00	18,000.00
091-66-3004	RISK MGMT RES DENTAL	20,127.58	45,000.00	-	-	-	(45,000.00)
091-66-3005	RISK MGMT RES VSP	4,608.78	9,500.00	-	-	-	(9,500.00)
	Totals	961,656.71	916,500.00	455,599.89	899,400.00	965,000.00	48,500.00
	Revenues	831,794.47	947,500.00	451,555.35	915,614.54	927,000.00	
	Expenditures	961,656.71	916,500.00	455,599.89	899,400.00	965,000.00	
	Encumbrances	-	-		-	-	
	Balance Dec 31	646,257.04	882,119.28		662,471.58	624,471.58	

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
092	Transient Guest Tax	194,752.13	237,252.13	< Bal. Jan 1 >	240,468.76	250,772.96	
092-00-5001	TR GUEST TAX REVENUE	85,342.91	85,000.00	39,280.61	86,644.94	87,500.00	2,500.00
092-00-5014	TR GUEST TAX INT ON INVEST	7,798.34	7,200.00	3,171.95	6,823.91	6,500.00	(700.00)
092-00-5024	TR GUEST TAX MERCHANDISE SALES	176.00	500.00	452.00	800.00	800.00	300.00
092-00-5034	TR GUEST TAX BANNER SALES	19,900.00	-	2,400.00	3,000.00	-	-
	Totals	113,217.25	92,700.00	45,304.56	97,268.85	94,800.00	2,100.00
092-66-2009	TR GUEST TAX BANNER EXPENSE	11,178.26	-	-	-	-	-
092-66-3001	TR GUEST TAX EXPENSE	58,573.36	329,952.13	46,964.65	86,964.65	345,572.96	15,620.83
	Totals	69,751.62	329,952.13	46,964.65	86,964.65	345,572.96	15,620.83
	Revenues	113,217.25	92,700.00	45,304.56	97,268.85	94,800.00	
	Expenditures	69,751.62	329,952.13	46,964.65	86,964.65	345,572.96	
	Encumbrances	(2,251.00)	-	-	-	-	
	Balance Dec 31	240,468.76	-	-	250,772.96	-	
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
096	Sales Tax Park/Recreation	36,940.42	301,613.32	< Bal. Jan 1 >	228,569.95	695,333.94	
096-00-5014	ST PARK/REC RES INT ON INVEST	5,606.17	6,000.00	5,239.13	9,500.00	9,000.00	-
096-00-5037	ST PARK/REC RES UNENCUMBERED BAL	-	-	-	-	-	-
096-00-5038	ST PARK/REC RES PR YR REV	-	-	-	-	-	-
096-00-5067	ST PARK/REC RES TAX PROCEEDS	521,111.50	552,000.00	269,121.13	552,000.00	552,000.00	-
	Totals	526,717.67	558,000.00	274,360.26	561,500.00	561,000.00	-
096-66-3001	ST PARK/REC RES MISC EXPENSE	17,105.00	120,000.00	5,550.00	5,550.00	549,171.44	429,171.44
096-66-3002	ST PARK/REC RES PROGRAMS	-	4,000.00	-	-	4,000.00	-
096-66-3003	ST PARK/REC RES OFFICE EXPENSE	-	-	-	-	-	-
096-66-3004	ST PARK/REC RES INSURANCE	-	-	-	-	-	-
096-66-3005	ST PARK/REC RES P-C	-	-	-	-	-	-
096-66-3006	ST PARK/REC RES EQUIP MAINT	-	50,000.00	-	-	50,000.00	-
096-66-3007	ST PARK/REC RES DEBT PAYMENT	-	-	-	-	269,162.50	269,162.50
096-66-3008	ST PARK/REC RES BLDG IMPR	-	50,000.00	-	-	50,000.00	-
096-66-3009	ST PARK/REC GROUNDS	58,322.10	30,000.00	-	-	30,000.00	-

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
096-66-3010	ST PARK/REC RES REC EQUIP	-	30,000.00	-	-	30,000.00	-
096-66-3011	ST PARK/REC RES PARK EQUIP	80,731.14	200,000.00	25,649.01	25,649.01	200,000.00	-
096-66-3015	ST PARK/REC RES LAKES	-	20,000.00	-	-	20,000.00	-
096-66-3016	ST PARK/REC RES WIFI	-	1,000.00	-	-	1,000.00	-
096-66-3017	ST PARK/REC RES FOUNTAIN	-	3,000.00	-	-	3,000.00	-
096-66-3023	ST PARK/REC RES SIDEWALKS	46,057.90	50,000.00	63,537.00	63,537.00	50,000.00	-
	Totals	202,216.14	558,000.00	94,736.01	94,736.01	1,256,333.94	698,333.94
	Revenues	526,717.67	558,000.00	274,360.26	561,500.00	561,000.00	
	Expenditures	202,216.14	558,000.00	94,736.01	94,736.01	1,256,333.94	
	Encumbrances	132,872.00	-		-	-	
	Balance Dec 31	228,569.95	301,613.32		695,333.94	-	
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
097	Sales Tax Street	352,335.19	360,937.69	< Bal. Jan 1 >	379,099.40	309,910.90	
097-00-5014	ST STREET RES INT ON INVEST	17,706.27	23,000.00	6,365.89	13,500.00	13,000.00	(10,000.00)
097-00-5037	ST STREET RES UNENCUMBERED BAL	-	-	-	-	-	-
097-00-5038	ST STREET RES PR YR REV	-	-	-	-	-	-
097-00-5067	ST STREET RES TAX PROCEEDS	651,389.44	690,000.00	336,401.46	690,000.00	690,000.00	-
	Totals	669,095.71	713,000.00	342,767.35	703,500.00	703,000.00	(10,000.00)
097-66-3001	ST STREET RES EXPENSE	679,331.50	1,073,937.69	5,300.00	772,688.50	1,012,910.90	(61,026.79)
097-66-3002	ST STREET RES MATERIALS	-	-	-	-	-	-
097-66-3003	ST STREET RES CONCRETE APRON	-	-	-	-	-	-
097-66-3004	ST STREET RES CURB & GUTTER	-	-	-	-	-	-
097-66-3005	ST STREET RES VALLEY GUTTER	-	-	-	-	-	-
097-66-3006	ST STREET RES MILL & OVERLAY	-	-	-	-	-	-
097-66-3007	ST STREET RES SLURRY SEAL	-	-	-	-	-	-
	Totals	679,331.50	1,073,937.69	5,300.00	772,688.50	1,012,910.90	(61,026.79)
	Revenues	669,095.71	713,000.00	342,767.35	703,500.00	703,000.00	
	Expenditures	679,331.50	1,073,937.69	5,300.00	772,688.50	1,012,910.90	
	Encumbrances	(37,000.00)	-		-	-	
	Balance Dec 31	379,099.40	-		309,910.90	-	

Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
Acct. No.	Account Description	2025 Actual	2026 Adopted	2026 YTD	2026 Revised	2027 Proposed	2026-27 Diff.
099	Sales Tax Rec	616,993.11	318,105.61	< Bal. Jan 1 >	299,938.22	-	
099-00-5014	ST REC RES INT ON INVEST	19,283.00	11,750.00	3,623.08	8,100.00	-	(11,750.00)
099-00-5037	ST REC RES UNENCUMBERED BAL	-	-	-	-	-	-
099-00-5038	ST REC RES PR YR REV	-	-	-	-	-	-
099-00-5067	ST REC RES TAX PROCEEDS	-	-	-	-	-	-
	Totals	19,283.00	11,750.00	3,623.08	8,100.00	-	(11,750.00)
099-66-3001	ST REC RES EXPENSE	102,538.36	59,218.11	15,412.79	17,400.72	-	(59,218.11)
099-66-3002	ST REC RES PROGRAMS	-	-	-	-	-	-
099-66-3003	ST REC RES OFFICE EXPENSE	5,392.54	-	10,874.92	20,000.00	-	-
099-66-3004	ST REC RES INSURANCE	-	-	-	-	-	-
099-66-3005	ST REC RES PC	-	-	-	-	-	-
099-66-3006	ST REC RES EQUIP MAINT	-	-	-	-	-	-
099-66-3007	ST REC RES DEBT PAYMENT	265,396.22	270,637.50	42,704.53	270,637.50	-	(270,637.50)
099-66-3008	ST REC RES BLDG IMPR	-	-	-	-	-	-
	Totals	373,327.12	329,855.61	68,992.24	308,038.22	-	(329,855.61)
	Revenues	19,283.00	11,750.00	3,623.08	8,100.00	-	
	Expenditures	373,327.12	329,855.61	68,992.24	308,038.22	-	
	Encumbrances	(36,989.23)	-		-	-	
	Balance Dec 31	299,938.22	-		-	-	