NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Haysville

will meet on September 8, 2025 at 7:00 p.m. 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	7,290,116	31.041	7,905,172	29.577	8,850,533	2,958,369	29.767
Debt Service	1,049,693	3.027	1,159,264	3.024	1,000,441	272,467	2.742
Library	440,131	5.251	593,393	5.249	591,653	521,768	5.250
Law Enforcement	187,747	2.000	250,030	2.000	529,477	198,769	2.000
Special Liability	59,967	0.640	61,000	0.595	65,522	58,081	0.584
Special Highway	441,924		480,039		531,265		
Highway Improvement Rese					137,784		
Office Equipment Repair/Ac	4,932				49,328		
Special Parks & Recreation	14,007		5,499		33,965		
Special Alcohol	1,841		1,500		74,163		
Stormwater	158,178		179,938		544,163		
Sp. Park Improvement Res.	144,379		13,999		186,794		
Opioid Settlement					93,698		
Water/Wastewater Surplus	4,250		3,260				
Equipment Reserve	146,497		120,000		274,962		
Risk Management Reserve	621,595		747,000		916,500		
Transient Guest Tax	49,775		50,000		329,952		
Municipal Pool	217,237		225,250		233,000		
ST Street Capital Reserve	650,044		662,697		1,073,938		
ST Park Capital Reserve	247,285						
ST Recreation Capital Reser	418,463		322,388		329,855		
Water/Wastewater	3,349,672		3,447,660		3,351,349		
Recreation	1,175,303		1,148,849		1,160,401		
Capital Improvements	1,830,229		844,873		2,047,724		
Fall Festival	40,794		48,000		53,500		
Non-Budgeted Funds-A							
Totals	18,544,059	41.959	18,269,811	40.445	22,459,967	4,009,454	40.343
						*Revenue Neutral Rate***	*37.441*

Less: Transfers	1,796,002	1,825,823	1,773,895
Net Expenditure	16,748,057	16,443,988	20,686,072
Total Tax Levied	3,547,653	3,721,050	xxxxxxxxxxxxxxxx
Assessed Valuation	84,549,085	92,002,093	99,384,376
Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	7,305,000	6,425,000	7,035,000
Revenue Bonds	0	0	0
Other	2,150,000	5,975,000	4,900,000
Lease Purchase Principal	2,735,000	2,570,000	2,400,000
Total	12,190,000	14,970,000	14,335,000

*Tax rates are expressed in mills

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

Angie Fulton

City Official Title: City Treasurer/City Clerk

2026 Working Budget 99,384,376 Valuation 37.441 RNR 99,384,376

Fund #	Fund	Levied	2025 Mills	Certified	Proposed	2026 Mills	Increase (Decrease)
01	General	2,721,145.90	29.581	29.577	2,958,369.05	29.767	0.190
24	Law Enforcement	184,004.19	2.000	2.000	198,768.76	2.000	-
25	Library	482,918.99	5.250	5.249	521,767.97	5.250	0.001
27	Special Liability	54,741.25	0.595	0.595	58,080.60	0.584	(0.011)
41	Debt Service	278,214.33	3.025	3.024	272,467.10	2.742	(0.282)
	Totals	**3,721,024.66**	**40.451**	**40.445**	**4,009,453.48**	**40.343**	**(0.102)**

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
001	**General Fund**	1,474,518.00	1,127,984.50	< Bal. Jan 1 >	1,307,647.01	953,628.09	
001-00-5002	GENERAL TRAFFIC COURT	42,842.08	44,000.00	14,962.00	38,500.00	42,000.00	(2,000.00)
001-00-5003	GENERAL MUN COURT FINES	74,676.78	72,000.00	47,534.68	90,000.00	88,000.00	16,000.00
001-00-5004	GENERAL COURT COSTS	45,761.37	52,000.00	20,139.59	41,500.00	45,000.00	(7,000.00)
001-00-5005	GENERAL ANIMAL LICENSES	5,180.00	6,500.00	2,170.00	5,500.00	5,100.00	(1,400.00)
001-00-5006	GENERAL SEAT BELT FEE	(80.00)	-	250.00	250.00	-	-
001-00-5007	GENERAL LICENSES	37,460.00	37,500.00	19,390.00	41,000.00	38,500.00	1,000.00
001-00-5008	GENERAL PERMITS	80,315.76	105,000.00	39,121.75	90,000.00	100,000.00	(5,000.00)
001-00-5009	GENERAL INSUFFICIENT CHECK CHG	30.00	-	-	-	-	-
001-00-5010	GENERAL IMPOUND FEES	1,246.00	2,300.00	851.00	2,200.00	2,300.00	-
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	37,919.26	35,000.00	15,240.90	35,000.00	35,000.00	-
001-00-5013	GENERAL REIMBURSED EXPENSE	88,095.40	125,000.00	36,603.24	139,060.00	146,021.00	21,021.00
001-00-5014	GENERAL INTEREST ON INVESTMENT	107,610.26	100,000.00	32,995.18	82,000.00	76,000.00	(24,000.00)
001-00-5016	GENERAL BUILDING RENTAL FEES	14,635.00	15,500.00	7,762.50	15,000.00	15,500.00	-
001-00-5017	GENERAL AD VALOREM TAX	2,507,270.40	2,721,158.44	2,554,535.73	2,650,220.00	-	(2,721,158.44)
	16/20 MOTOR VEHICLE	915.21	473.00		473.00	351.00	(122.00)
001-00-5018	GENERAL LAVTR	-	-	-	-	-	-
001-00-5019	GENERAL DELINQUENT TAX	60,541.34	65,000.00	73,676.75	92,000.00	85,000.00	20,000.00
001-00-5020	GENERAL MOTOR VEHICLE	308,233.09	284,549.00	93,586.97	297,000.00	322,591.00	38,042.00
	RECREATIONAL VEHICLE	3,366.72	5,347.00		5,347.00	6,616.00	1,269.00
001-00-5021	GENERAL SPECIAL ALCOHOL TAX	11,492.73	9,639.16	5,520.54	13,810.00	11,850.00	2,210.84
001-00-5022	GENERAL BINGO ENFORCEMENT TAX	-	-	-	-	-	-
001-00-5023	GENERAL SP PARKS & RECREATION	-	-	-	-	-	-
001-00-5024	GENERAL FRANCHISE TAX	775,692.47	750,000.00	396,860.84	765,000.00	775,000.00	25,000.00
001-00-5025	GENERAL LOCAL REVENUE SHARING	-	-	-	-	-	-

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
001-00-5026	GENERAL K-COVERS COMM VEH TAX	4,333.54	3,759.00	3,655.16	4,200.00	5,648.00	1,889.00
001-00-5027	GENERAL WATERCRAFT TAX	2,011.77	-	1,572.27	2,000.00	2,216.00	2,216.00
001-00-5028	GENERAL PROP TAX REDUCTION	9,235.10	138,000.00	53,351.59	129,660.00	138,000.00	-
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	2,213.00	2,700.00	1,570.00	2,663.00	2,700.00	-
001-00-5053	GENERAL COURT DUI FINE	1,789.31	4,500.00	1,869.00	2,543.00	4,500.00	-
001-00-5054	GENERAL COURT ICC	6,105.73	9,000.00	5,598.65	9,500.00	9,000.00	-
001-00-5055	GENERAL TSF FROM PWD/EMP BEN	413,489.70	482,946.66	204,093.16	447,153.66	479,786.45	(3,160.21)
001-00-5056	GENERAL EMPLOYEE CONTR TO MED	-	-	-	-	-	-
001-00-5057	GENERAL CT BOND FORFEITURES	-	-	-	-	-	-
001-00-5059	GENERAL MUN COURT RESTITUTION	338.72	-	489.80	1,068.00	-	-
001-00-5060	GENERAL D/L REIN STATE FEES	4,902.00	3,000.00	971.00	2,207.00	3,000.00	-
001-00-5061	GENERAL COMMODITY DISTRIBUTION	-	-	-	-	-	-
001-00-5062	GENERAL CER MALT BEV STATE FEE	75.00	-	-	-	-	-
001-00-5063	GENERAL JUDGES' TRAINING FEES	779.00	1,100.00	329.00	675.00	1,100.00	-
001-00-5064	GENERAL LAW ENF TRAINING FEES	17,992.47	22,000.00	7,559.03	17,500.00	20,000.00	(2,000.00)
001-00-5065	GENERAL D/L REPORTS STATE FEES	44.00	-	94.00	225.00	-	-
001-00-5066	GENERAL WITNESS FEES	-	-	-	-	-	-
001-00-5067	GENERAL COUNTYWIDE SALES TAX	2,168,892.60	2,200,000.00	923,653.12	2,200,000.00	2,200,000.00	-
001-00-5068	GENERAL INSURANCE DIVIDEND	19,719.69	25,000.00	20,404.41	20,404.41	25,000.00	-
001-00-5069	GENERAL-CT. ADMINISTRATIVE FEE	3,976.50	4,000.00	1,691.50	4,000.00	4,000.00	-
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	462.50	-	-	-	-	-
001-00-5077	GENERAL MYLC	-	-	-	-	-	-
001-00-5080	GENERAL REMB POL/SCHOOL GRANT	182,634.00	220,434.46	110,217.23	220,434.46	232,350.93	11,916.47
001-00-5089	GENERAL FIREWORKS REVENUE	62,500.00	62,500.00	65,000.00	65,000.00	62,500.00	-
001-00-5090	GENERAL BLDG PERMITS TO PARKS	3,596.50	11,666.67	1,414.00	3,109.80	11,111.00	(555.67)
001-00-5098	GENERAL TSF FROM REC/EMP BEN	-	-	-	-	-	-
001-00-6023	GENERAL MACH & EQUIP DISTRIBUT	-	-	-	-	-	-

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
	Totals	**7,123,245.00**	**7,636,523.39**	**4,766,534.59**	**7,551,153.33**	**5,010,691.38**	**(2,625,832.01)**
001-01-1100	CITY CLERK PERSONNEL SERVICES	321,885.65	383,299.70	147,991.33	348,652.72	387,079.19	3,779.49
001-01-2002	CITY CLERK TELEPHONE	5,743.29	5,520.00	3,157.40	5,700.00	5,700.00	180.00
001-01-2004	CITY CLERK OFFICE EXPENSE	1,616.07	2,875.00	664.44	1,950.00	2,200.00	(675.00)
001-01-2011	CITY CLERK POSTAGE	871.88	600.00	412.98	950.00	950.00	350.00
001-01-2012	CITY CLERK MISCELLANEOUS	1,655.88	1,500.00	934.69	1,650.00	1,650.00	150.00
001-01-2014	CITY CLERK LEGAL PRINTING	3,505.12	3,270.00	-	1,000.00	1,000.00	(2,270.00)
001-01-2015	CITY CLERK TRG/EDUC/TRAVEL	2,605.23	3,398.00	305.87	3,398.00	2,600.00	(798.00)
001-01-2064	CITY CLERK DUES & SUBSCRIPTION	2,005.92	3,206.00	2,047.22	3,206.00	3,200.00	(6.00)
001-01-2070	CITY CLERK TSF TO OFFICE EQUIP	-	-	-	-	-	-
001-01-2080	CITY CLERK CAPITAL OUTLAY	2,047.76	2,525.00	-	2,525.00	2,500.00	(25.00)
	Totals	**341,936.80**	**406,193.70**	**155,513.93**	**369,031.72**	**406,879.19**	**685.49**
001-02-1100	POLICE PERSONNEL SERVICES	1,750,555.25	2,020,186.70	933,088.09	1,966,208.49	2,025,747.03	5,560.33
001-02-1150	POLICE REMB PERSONNEL SERVICES	(1,789.46)	-	(954.72)	(1,837.80)	-	-
001-02-2002	POLICE TELEPHONE	16,714.85	20,037.96	8,747.26	15,500.00	20,038.00	0.04
001-02-2004	POLICE OFFICE EXPENSE	5,013.15	9,575.00	1,295.81	5,000.00	9,575.00	-
001-02-2005	POLICE RECORDING SUPPLIES	385.95	1,300.00	149.52	375.00	1,300.00	-
001-02-2006	POLICE EQUIPMENT MAINTENANCE	4,585.61	12,450.00	2,149.42	4,500.00	7,950.00	(4,500.00)
001-02-2007	POLICE RADIO REPAIR	799.85	4,800.00	-	500.00	5,500.00	700.00
001-02-2010	POLICE GASOLINE & OIL	28,410.20	46,320.00	31,793.51	31,793.51	41,320.00	(5,000.00)
001-02-2012	POLICE MISCELLANEOUS	9,033.02	4,827.50	2,859.89	4,800.00	6,353.00	1,525.50
001-02-2013	POLICE ANIMAL CONTROL	6,195.49	6,750.00	2,342.15	6,500.00	7,000.00	250.00
001-02-2015	POLICE TRAINING/EDUC/TRAVEL	10,650.44	12,500.00	8,337.23	12,500.00	12,500.00	-
001-02-2016	POLICE UNIFORMS & EQUIPMENT	17,065.76	16,700.00	7,370.18	12,000.00	17,900.00	1,200.00
001-02-2035	POLICE VEHICLE MAINTENANCE	13,296.86	16,200.00	18,498.43	18,000.00	17,000.00	800.00
001-02-2040	POLICE CONTRACTUAL	81,014.32	80,214.71	13,286.43	80,000.00	93,777.00	13,562.29
001-02-2047	POLICE SPECIAL INVESTIGATIONS	2,477.08	4,175.00	1,751.02	3,000.00	4,175.00	-
001-02-2055	POLICE HEALTH & SAFETY	675.84	1,880.00	137.75	750.00	1,880.00	-
001-02-2070	POLICE TSF TO OFFICE EQUIP	-	-	-	-	-	-
001-02-2080	POLICE CAPITAL OUTLAY	-	-	-	-	-	-
	Totals	**1,945,084.21**	**2,257,916.87**	**1,030,851.97**	**2,159,589.20**	**2,272,015.03**	**14,098.16**
001-03-1100	PARK PERSONNEL SERVICES	271,711.92	419,955.16	150,723.07	400,846.99	449,526.88	29,571.72

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
001-03-1150	PARK REMB PARK SALARIES	-	-	-	-	-	-
001-03-1200	PARK ACT CTR PERSONNEL SERVICE	-	-	-	-	-	-
001-03-2002	PARK TELEPHONE	940.29	1,500.00	464.89	850.00	1,500.00	-
001-03-2003	PARK UTILITIES	16,597.10	16,500.00	10,978.06	18,500.00	20,000.00	3,500.00
001-03-2004	PARK OFFICE EXPENSE	1,797.47	1,400.00	1,214.73	1,800.00	2,500.00	1,100.00
001-03-2006	PARK EQUIPMENT MAINTENANCE	20,989.95	22,000.00	10,267.35	22,000.00	22,000.00	-
001-03-2009	PARK MATERIALS	22,751.71	25,000.00	14,739.11	25,000.00	25,000.00	-
001-03-2010	PARK GASOLINE & OIL	-	-	-	-	-	-
001-03-2012	PARK MISCELLANEOUS	15,733.05	11,000.00	7,208.58	12,500.00	11,000.00	-
001-03-2023	PARK WATER USAGE	-	-	-	-	-	-
001-03-2028	PARK POOL EXPENSE	-	-	-	-	-	-
001-03-2029	PARK SUMMER ACTIVITIES	-	-	-	-	-	-
001-03-2040	PARK CONTRACTUAL	1,500.00	1,500.00	-	-	9,000.00	7,500.00
001-03-2045	PARK DORNER PARK	3,772.55	8,000.00	-	2,500.00	8,000.00	-
001-03-2046	PARK P-C SPORTS COMPLEX	11,777.66	9,450.00	780.87	2,500.00	9,450.00	-
001-03-2070	PARK TRANSFER TO OFFICE EQUIP	-	-	-	-	-	-
001-03-2080	PARK CAPITAL OUTLAY	26,998.00	56,100.00	22,869.99	62,869.99	58,729.16	2,629.16
001-03-2086	PARK FIREWORKS EXPENSE	-	-	-	-	-	-
001-03-2089	PARK FIREWORKS CAPITAL OUTLAY	-	-	-	-	-	-
001-03-2093	PARK TREE BOARD EXPENSE	-	1,000.00	570.00	570.00	1,000.00	-
	Totals	**394,569.70**	**573,405.16**	**219,816.65**	**549,936.98**	**617,706.04**	**44,300.88**
001-04-1100	PL COMM PERSONNEL SERVICES	43,936.60	67,882.56	32,949.91	69,305.11	69,925.68	2,043.12
001-04-2002	PL COMM TELEPHONE	843.57	1,120.00	539.94	950.00	850.00	(270.00)
001-04-2004	PL COMM OFFICE EXPENSE	2,267.92	775.00	595.62	1,200.00	525.00	(250.00)
001-04-2012	PL COMM MISCELLANEOUS	5.00	-	-	-	-	-
001-04-2014	PL COMM LEGAL PRINTING	1,120.37	1,500.00	1,227.52	2,500.00	1,440.00	(60.00)
001-04-2015	PL COMM TRAINING/EDUC/DUES	390.71	2,825.00	2,633.00	3,750.00	4,825.00	2,000.00
001-04-2040	PL COMM CONTRACTUAL	3,307.50	4,000.00	1,452.50	3,500.00	4,000.00	-
001-04-2066	PL COMM FILING FEES	100.11	550.00	24.00	300.00	300.00	(250.00)
001-04-2070	PL COMM TSF TO OFFICE EQUIP	-	-	-	-	-	-
001-04-2080	PL COMM CAPITAL OUTLAY	1,184.10	-	-	-	-	-
001-04-2088	PL COMM HISTORIC DISTRICT	-	-	-	-	-	-
	Totals	**53,155.88**	**78,652.56**	**39,422.49**	**81,505.11**	**81,865.68**	**3,213.12**

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
001-06-1100	MUN COURT PERSONNEL SERVICES	100,408.38	103,563.48	53,910.97	104,372.50	105,370.20	1,806.72
001-06-2002	MUN COURT TELEPHONE	1,374.59	1,296.00	719.35	1,250.00	1,332.00	36.00
001-06-2004	MUN COURT OFFICE EXPENSE	15,314.97	13,822.96	1,867.90	16,000.00	17,662.00	3,839.04
001-06-2012	MUN COURT MISCELLANEOUS	(5,622.41)	3,550.00	(5,138.25)	(8,500.00)	3,550.00	-
001-06-2014	MUN COURT LEGAL PRINTING	-	800.00	-	-	800.00	-
001-06-2015	MUN COURT TRAINING/EDUC/TRAVEL	-	450.00	-	-	500.00	50.00
001-06-2037	MUN COURT CT APPOINTED ATTY	13,283.26	13,000.00	8,055.60	13,750.00	13,000.00	-
001-06-2060	MUN COURT REINSTATEMENT FEES	2,376.00	3,000.00	-	-	3,000.00	-
001-06-2064	MUN COURT DUES & SUBSCRIPTIONS	150.00	228.00	150.00	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	539.00	1,100.00	-	675.00	1,100.00	-
001-06-2074	MUN COURT LAW ENF TRAINING FEE	12,502.64	22,000.00	-	17,500.00	20,000.00	(2,000.00)
001-06-2075	MUN COURT DUI FEE	999.31	4,500.00	-	2,543.00	4,500.00	-
001-06-2080	MUN COURT CAPITAL OUTLAY	-	-	-	-	-	-
001-06-3066	MUN COURT JAIL FEES	8,223.61	20,500.00	4,199.07	12,000.00	15,000.00	(5,500.00)
	Totals	**149,549.35**	**187,810.44**	**63,764.64**	**159,740.50**	**186,042.20**	**(1,768.24)**
001-08-2003	STREET LIGHT UTILITIES	98,021.65	98,500.00	57,390.94	98,500.00	99,000.00	500.00
001-09-1100	BLDG & GROUNDS PERSONNEL SERVI	-	-	-	-	-	-
001-09-2003	BLDG & GROUNDS UTILITIES	30,364.45	45,000.00	20,590.00	41,000.00	45,000.00	-
001-09-2006	BLDG & GROUNDS EQUIP MAINT	3,724.10	6,000.00	3,760.71	6,000.00	6,000.00	-
001-09-2009	BLDG & GROUNDS MATERIALS	6,797.50	6,700.00	7,425.63	12,000.00	7,500.00	800.00
001-09-2012	BLDG & GROUNDS MISCELLANEOUS	4,485.73	3,500.00	2,533.81	3,500.00	3,500.00	-
001-09-2025	BLDG & GROUNDS BUILDING MAINT	12,819.29	8,000.00	2,824.95	8,000.00	8,000.00	-
001-09-2028	BLDG & GROUNDS POOL EXPENSE	-	-	-	-	-	-
001-09-2040	BLDG & GROUNDS CONTRACTUAL	27,372.32	46,160.00	16,260.85	40,000.00	102,000.00	55,840.00
001-09-2048	BLDG & GROUNDS LIBRARY BLDG	21,477.97	21,900.00	8,448.15	20,000.00	22,000.00	100.00
001-09-2079	BLDG & GROUNDS HISTORIC BLDGS	1,652.19	5,000.00	1,659.24	3,500.00	5,000.00	-
001-09-2080	BLDG & GROUNDS CAPITAL OUTLAY	-	-	-	-	-	-
	Totals	**108,693.55**	**142,260.00**	**63,503.34**	**134,000.00**	**199,000.00**	**56,740.00**
001-10-1100	SP FUNDS PERSONNEL SERVICES	51,600.00	51,600.00	30,100.00	51,600.00	51,600.00	-
001-10-2012	SP FUNDS MISCELLANEOUS	(28.90)	1,000.00	97.03	250.00	1,000.00	-

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
001-10-2018	SP FUNDS ELECTION EXPENSE	4,831.74	-	-	-	-	-
001-10-2020	SP FUNDS INSURANCE	97,176.49	130,000.00	60,376.27	122,000.00	131,760.00	1,760.00
001-10-2024	SP FUNDS REMB INS/STORM DAMAGE	-	-	(5,244.92)	(5,244.92)	-	-
001-10-2034	SP FUNDS LEGAL FEES	-	-	-	-	-	-
001-10-2040	SP FUNDS CONTRACTUAL	139,635.99	125,285.00	27,572.51	107,000.00	145,000.00	19,715.00
001-10-2041	SP FUNDS AUDIT FEES	23,063.25	30,300.00	23,700.00	23,700.00	30,300.00	-
001-10-2049	SP FUNDS UNANTICIPATED LEGAL	-	10,000.00	250.00	500.00	10,000.00	-
001-10-2054	SP FUNDS SPECIAL EVENTS	23,051.77	30,000.00	16,997.44	25,000.00	30,000.00	-
001-10-2076	SP FUNDS MYLC	141.25	-	-	-	-	-
001-10-2077	SP FUNDS SHARED OFFICE EXPENSE	7,780.09	8,000.00	2,037.00	7,000.00	8,000.00	-
001-10-2086	SP FUNDS REWARDS	3,149.37	1,500.00	-	-	1,500.00	-
001-10-2088	SP FUNDS HISTORIC DISTRICT	3,218.79	2,500.00	1,769.27	2,500.00	2,500.00	-
001-10-2089	SP FUNDS FIREWORKS EXPENSE	62,500.00	62,500.00	-	65,000.00	62,500.00	-
001-10-2090	SP FUNDS PARK IMPR/BLDG PERMIT	3,596.50	11,666.67	133.40	3,109.80	11,111.00	(555.67)
	Totals	**419,716.34**	**464,351.67**	**157,788.00**	**402,414.88**	**485,271.00**	**20,919.33**
001-12-1100	SR CENTER PERSONNEL SERVICES	94,624.75	110,998.08	53,438.98	109,708.82	107,851.12	(3,146.96)
001-12-2003	SR CENTER UTILITIES	19,964.65	19,284.00	11,077.96	21,500.00	20,784.00	1,500.00
001-12-2004	SR CENTER OFFICE EXPENSE	2,703.13	2,556.00	2,501.23	3,700.00	2,424.48	(131.52)
001-12-2006	SR CENTER EQUIPMENT MAINT	186.23	-	-	-	-	-
001-12-2009	SR CENTER MATERIALS	2,828.78	2,800.00	2,394.75	2,800.00	2,250.00	(550.00)
001-12-2012	SR CENTER MISCELLANEOUS	19,142.44	21,440.00	8,855.45	21,440.00	24,495.00	3,055.00
001-12-2015	SR CENTER TRAINING/EDUCATION/D	220.00	1,575.00	220.00	500.00	1,100.00	(475.00)
001-12-2020	SR CENTER INSURANCE	5,643.60	5,300.00	2,174.16	4,250.00	5,000.00	(300.00)
001-12-2025	SR CENTER BUILDING MAINTENANCE	2,929.97	2,000.00	1,553.32	3,000.00	2,000.00	-
001-12-2040	SR CENTER CONTRACTUAL	8,018.60	7,053.00	4,914.35	8,500.00	10,707.00	3,654.00
001-12-2070	SR CENTER TSF TO OFFICE EQUIP	-	-	-	-	-	-
001-12-2080	SR CENTER CAPITAL OUTLAY	-	-	-	-	-	-
	Totals	**156,262.15**	**173,006.08**	**87,130.20**	**175,398.82**	**176,611.60**	**3,605.52**
001-13-1100	TRANSIT PERSONNEL SERVICES	56,427.06	64,776.44	31,357.71	64,469.43	63,552.11	(1,224.33)
001-13-2004	TRANSIT OFFICE EXPENSE	1,894.65	2,970.00	984.13	2,500.00	3,506.72	536.72
001-13-2009	TRANSIT MATERIALS	5,322.43	7,175.00	2,026.68	5,000.00	8,550.00	1,375.00
001-13-2015	TRANSIT TRAINING/EDUC/DUES	49.99	400.00	100.00	125.00	300.00	(100.00)
001-13-2016	TRANSIT UNIFORMS	300.00	300.00	-	300.00	300.00	-

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
001-13-2020	TRANSIT INSURANCE	-	609.00	-	-	-	(609.00)
001-13-2035	TRANSIT VEHICLE MAINTENANCE	1,931.10	1,500.00	547.65	1,500.00	2,500.00	1,000.00
001-13-2040	TRANSIT CONTRACTUAL	806.40	840.00	423.36	840.00	2,424.00	1,584.00
	Totals	**66,731.63**	**78,570.44**	**35,439.53**	**74,734.43**	**81,132.83**	**2,562.39**
001-18-1100	GEN GOVT PERSONNEL SERVICES	280,370.26	268,081.28	128,900.00	296,194.00	310,535.00	42,453.72
001-18-2002	GEN GOVT TELEPHONE/POSTAGE	2,213.08	2,070.00	1,158.16	2,050.00	2,150.00	80.00
001-18-2004	GEN GOVT OFFICE EXPENSE	1,847.70	1,850.00	1,274.57	1,850.00	1,925.00	75.00
001-18-2012	GEN GOVT MISCELLANEOUS	1,895.69	150.00	1,858.28	1,859.00	150.00	-
001-18-2015	GEN GOVT TRAINING/EDUC/DUES	4,236.35	6,935.00	2,561.21	5,500.00	7,000.00	65.00
001-18-2035	GEN GOVT VEHICLE MAINTENANCE	50.25	350.00	81.99	100.00	300.00	(50.00)
001-18-2070	GEN GOVT TSF TO OFFICE EQUIP	-	-	-	-	-	-
001-18-2080	GEN GOVT CAPITAL OUTLAY	-	-	-	-	-	-
	Totals	**290,613.33**	**279,436.28**	**135,834.21**	**307,553.00**	**322,060.00**	**42,623.72**
001-20-1100	INSPECTION PERSONNEL SERVICES	96,958.19	105,594.38	48,474.61	101,367.55	99,983.47	(5,610.91)
001-20-2002	INSPECTION TELEPHONE	1,820.53	1,825.00	941.18	1,750.00	1,825.00	-
001-20-2004	INSPECTION OFFICE EXPENSE	8,232.25	7,500.00	2,867.75	7,500.00	7,500.00	-
001-20-2010	INSPECTION GASOLINE & OIL	-	-	-	-	-	-
001-20-2012	INSPECTION MISCELLANEOUS	2,040.89	950.00	-	500.00	950.00	-
001-20-2014	INSPECTION LEGAL PRINTING	-	-	-	-	-	-
001-20-2015	INSPECTION TRAINING/EDUC/TRAV	1,413.47	1,750.00	1,437.76	1,750.00	1,750.00	-
001-20-2016	INSPECTION UNIFORMS	346.38	600.00	507.74	750.00	750.00	150.00
001-20-2035	INSPECTION VEHICLE MAINT	234.83	850.00	765.58	1,250.00	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	1,000.00	-
	Totals	**111,046.54**	**120,069.38**	**54,994.62**	**115,867.55**	**114,608.47**	**(5,460.91)**
001-21-1100	INFORMATION SYS PERSONNEL SERV	102,411.45	90,007.68	43,899.48	92,451.24	92,764.92	2,757.24
001-21-2002	INFORMATION SYS TELEPHONE	1,123.57	970.00	539.94	945.00	975.00	5.00
001-21-2004	INFORMATION SYS OFFICE EXPENSE	478.53	800.00	388.94	750.00	500.00	(300.00)
001-21-2012	INFORMATION SYS MISCELLANEOUS	-	-	-	-	-	-
001-21-2040	INFORMATION SYS CONTRACTUAL	13,056.90	14,688.00	4,173.99	15,550.00	12,338.00	(2,350.00)
001-21-2042	INFORMATION SYS REPAIR/REPLACE	5,798.83	4,500.00	986.93	4,500.00	5,500.00	1,000.00

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
001-21-2064	INFORMATION SYS TRAINING/EDUCA	-	500.00	-	500.00	500.00	-
001-21-2070	INFORMATION SYS TSF TO OFF EQ	-	-	-	-	-	-
001-21-2080	INFORMATION SYS CAPITAL OUTLAY	-	5,000.00	-	5,000.00	5,000.00	-
	Totals	**122,869.28**	**116,465.68**	**49,989.28**	**119,696.24**	**117,577.92**	**1,112.24**
001-22-1100	MEDIA SPECIALIST PERSONNEL SER	54,831.16	54,536.88	23,783.99	49,606.55	49,560.72	(4,976.16)
001-22-2002	MEDIA SPECIALIST TELEPHONE	983.57	960.00	539.94	941.00	963.00	3.00
001-22-2004	MEDIA SPECIALIST OFFICE EXPENS	552.29	962.00	175.49	250.00	965.00	3.00
001-22-2012	MEDIA SPECIALIST MISCELLANEOUS	17.99	50.00	-	50.00	50.00	-
001-22-2015	MEDIA SPECIALIST TRAINING/EDUC	91.79	350.00	-	350.00	350.00	-
001-22-2042	MEDIA SPECIALIST REPAIR/REPLAC	291.24	400.00	-	400.00	1,100.00	700.00
001-22-2064	MEDIA SPECIALIST DUES/SUBSCRIP	-	216.00	198.00	216.00	416.00	200.00
001-22-2070	MEDIA SPECIALIST TSF TO OFF EQ	-	-	-	-	-	-
001-22-2080	MEDIA SPECIALIST CAPITAL OUTLA	-	-	-	-	-	-
	Totals	**56,768.04**	**57,474.88**	**24,697.42**	**51,813.55**	**53,404.72**	**(4,070.16)**
001-23-1100	GENERAL EMP BEN PERSONNEL SERV	-	-	-	-	-	-
001-23-2056	GEN EMP BEN DENTAL INSURANCE	-	-	-	-	-	-
001-23-2057	GEN EMP BEN LIFE INSURANCE	2,933.28	4,586.40	1,577.76	4,341.36	4,737.60	151.20
001-23-2081	GEN EMP BEN SOCIAL SECURITY	416,219.26	475,318.02	214,825.34	475,803.26	490,113.39	14,795.37
001-23-2082	GEN EMP BEN RETIREMENT	647,628.00	704,441.09	423,744.29	713,445.05	705,373.13	932.04
001-23-2083	GEN EMP BEN UNEMPLOYMENT INS	10,048.12	6,213.31	5,489.62	8,901.10	6,406.71	193.40
001-23-2084	GEN EMP BEN WORKERS COMPENSATI	107,019.12	167,966.21	81,179.00	81,179.00	106,779.43	(61,186.78)
001-23-2085	GEN EMP BEN MEDICAL INSURANCE	582,293.59	601,000.00	307,996.39	615,220.51	614,448.24	13,448.24
001-23-2095	GENERAL EMP BEN MED INS O	-	-	-	-	-	-
	Totals	**1,766,141.37**	**1,959,525.03**	**1,034,812.40**	**1,898,890.27**	**1,927,858.49**	**(31,666.54)**
001-24-1200	TRANSFER TO ACTIVITY CENTER	-	-	-	-	-	-
001-24-2028	TRANSFER TO MUNICIPAL POOL	80,000.00	92,000.00	46,000.00	89,000.00	92,000.00	-
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	1,047,304.86	1,100,000.00	461,826.58	1,100,000.00	1,100,000.00	-
001-24-3001	GEN TSF TO EQUIPMENT RESERVE	-	-	-	-	-	-
001-24-3004	HWY/STREET CAPITAL OUTLAY	-	-	-	-	-	-
001-24-3005	GEN TSF TO HIGHWAY IMPR RES	-	-	-	-	-	-

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
001-24-3006	BOND EXPENSE	-	-	-	-	-	-
001-26-2062	CEREAL MALT BEVERAGE STATE FEE	100.00	-	-	-	-	-
001-26-2065	D/L REPORTS STATE FEES	-	-	-	-	-	-
001-28-2012	NOXIOUS WEEDS MISCELLANEOUS	32,523.13	12,500.00	6,182.46	17,500.00	17,500.00	5,000.00
001-70-2099	FUND CARRYOVER	49,028.18	500,000.00	-	-	500,000.00	-
	Totals	**1,208,956.17**	**1,704,500.00**	**514,009.04**	**1,206,500.00**	**1,709,500.00**	**5,000.00**
	Revenues	7,123,245.00	7,636,523.39	4,766,534.59	7,551,153.33	5,010,691.38	4.35%
	Expenditures	7,290,115.99	8,698,138.17	3,724,958.66	7,905,172.25	8,850,533.18	1.75%
	Encumbrances	-	-		-	-	
	Balance Dec 31	1,307,647.01	66,369.72		953,628.09	(2,886,213.71)	
						(72,155.34)	Delinquency
						(2,958,369.05)	Levy Amount

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
010	**Wastewater**	474,438.30	462,322.94	< Bal. Jan 1 >	671,295.30	608,260.74	
010-00-5001	SEWER COLLECTIONS	1,446,482.98	1,400,000.00	739,125.59	1,485,958.04	1,490,000.00	90,000.00
010-00-5012	SEWER MISCELLANEOUS	81.14	-	-	-	-	-
010-00-5013	SEWER REIMBURSED EXPENSE	-	-	-	-	-	-
010-00-5014	SEWER INTEREST ON INVESTMENTS	51,695.36	60,000.00	14,347.37	40,000.00	40,000.00	(20,000.00)
010-00-5026	SEWER TAP FEES	5,500.00	20,000.00	5,000.00	18,500.00	20,000.00	-
010-00-5029	SEWER FEES	273,729.67	273,000.00	137,841.08	275,000.00	275,500.00	2,500.00
010-00-5037	SEWER UNENCUMBERED BALANCE	-	-	-	-	-	-
010-00-5038	SEWER PRIOR YR MISC REVENUE	3,681.86	3,000.00	685.03	1,000.00	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	9,232.99	-	-	-	-	-
	Totals	**1,790,404.00**	**1,756,000.00**	**896,999.07**	**1,820,458.04**	**1,828,500.00**	**72,500.00**
010-30-1100	SEWER PERSONNEL SERVICES	543,440.24	641,069.15	296,656.80	644,557.34	673,091.53	32,022.38
010-30-1250	SEWER REMB OVERTIME(FEMA)	-	-	-	-	-	-
010-30-2002	SEWER TELEPHONE	5,657.70	5,500.00	2,959.10	5,750.00	5,750.00	250.00
010-30-2003	SEWER UTILITIES	156,380.42	170,000.00	100,503.38	172,000.00	175,000.00	5,000.00
010-30-2004	SEWER OFFICE EXPENSE	6,850.79	5,500.00	3,795.33	7,250.00	7,500.00	2,000.00
010-30-2006	SEWER EQUIPMENT MAINTENANCE	124,837.45	125,000.00	63,145.80	125,000.00	130,000.00	5,000.00

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
010-30-2008	SEWER PLANT EXPENSE	51,056.25	75,000.00	35,776.33	60,000.00	75,000.00	-
010-30-2009	SEWER MATERIALS	28,787.93	60,000.00	18,644.44	60,000.00	60,000.00	-
010-30-2010	SEWER GASOLINE & OIL	68,959.17	117,000.00	19,035.75	100,000.00	100,000.00	(17,000.00)
010-30-2011	SEWER POSTAGE	7,048.70	8,000.00	3,510.79	7,000.00	8,000.00	-
010-30-2012	SEWER MISCELLANEOUS	10,654.31	10,000.00	4,103.23	9,000.00	10,000.00	-
010-30-2015	SEWER TRAINING/EDUC/TRAVEL	6,562.11	7,500.00	3,130.02	6,500.00	7,500.00	-
010-30-2016	SEWER UNIFORMS	3,401.70	5,500.00	2,920.38	5,050.00	5,500.00	-
010-30-2020	SEWER INSURANCE	18,946.31	22,000.00	20,082.75	45,500.00	46,000.00	24,000.00
010-30-2024	SEWER REMB INS/STORM DAMAGE	-	-	-	-	-	-
010-30-2040	SEWER CONTRACTUAL	181,454.00	252,900.00	152,592.69	252,900.00	384,550.00	131,650.00
010-30-2043	SEWER TSF EMPLOYEE BENFITS-GEN	177,175.42	209,004.71	89,452.32	195,016.14	206,917.24	(2,087.47)
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	180,145.49	182,719.11	-	182,719.11	77,957.76	(104,761.35)
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	621.59	3,500.00	328.00	1,000.00	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	17,317.42	-	-	-	17,058.24	17,058.24
	Totals	**1,593,547.00**	**1,910,442.97**	**816,637.11**	**1,883,492.60**	**2,003,574.77**	**93,131.80**
	Revenues	1,790,404.00	1,756,000.00	896,999.07	1,820,458.04	1,828,500.00	
	Expenditures	1,593,547.00	1,910,442.97	816,637.11	1,883,492.60	2,003,574.77	
	Encumbrances	-	-		-	-	
	Balance Dec 31	671,295.30	307,879.97		608,260.74	433,185.97	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
011	**Water**	414,215.70	410,452.76	< Bal. Jan 1 >	605,402.70	602,536.17	
011-00-5001	WATER COLLECTIONS	967,349.67	970,000.00	442,310.65	972,500.00	970,000.00	-
011-00-5012	WATER MISCELLANEOUS	642.24	1,000.00	325.00	500.00	500.00	(500.00)
011-00-5013	WATER REIMBURSED EXPENSE	-	-	-	-	-	-
011-00-5014	WATER INTEREST ON INVESTMENTS	17,357.85	15,000.00	8,378.58	18,000.00	18,000.00	3,000.00
011-00-5026	WATER TAP FEES	31,000.00	125,000.00	27,250.00	85,000.00	125,000.00	-
011-00-5027	WATER NONPAYMENT PENALTY	41,408.27	40,000.00	22,969.74	45,000.00	45,000.00	5,000.00

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
011-00-5028	WATER SALES TAX	10,173.54	10,500.00	4,869.50	10,500.00	10,500.00	-
011-00-5029	WATER PROTECTION STATE FEE	8,982.31	9,000.00	4,071.48	9,000.00	9,000.00	-
011-00-5030	WATER SET-UP FEES	11,100.00	11,000.00	5,325.00	10,500.00	11,000.00	-
011-00-5031	WATER TRANSFER FEES	520.00	1,000.00	250.00	500.00	550.00	(450.00)
011-00-5032	WATER INFRASTRUCTURE FEE	404,725.38	400,000.00	203,918.52	407,000.00	405,000.00	5,000.00
011-00-5037	WATER UNENCUMBERED BALANCE	-	-	-	-	-	-
011-00-5038	WATER PRIOR YR MISC REVENUE	3,569.03	2,500.00	911.18	1,300.00	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	80.00	250.00	20.00	250.00	250.00	-
011-00-6009	WATER BULK WATER SALES	511.71	350.00	994.79	1,250.00	1,250.00	900.00
	Totals	**1,497,420.00**	**1,585,600.00**	**721,594.44**	**1,561,300.00**	**1,598,550.00**	**12,950.00**
011-31-1100	WATER PERSONNEL SERVICES	497,000.06	570,201.51	261,095.19	563,956.32	589,789.89	19,588.38
011-31-1250	WATER REMB OVERTIME(FEMA)	-	-	-	-	-	-
011-31-2002	WATER TELEPHONE	6,132.25	5,500.00	3,233.94	6,250.00	6,250.00	750.00
011-31-2003	WATER UTILITIES	74,627.29	90,000.00	44,359.17	85,000.00	90,000.00	-
011-31-2004	WATER OFFICE EXPENSE	5,455.05	5,000.00	3,278.31	5,500.00	6,000.00	1,000.00
011-31-2006	WATER EQUIPMENT MAINTENANCE	89,440.68	60,000.00	15,397.87	60,000.00	60,000.00	-
011-31-2009	WATER MATERIALS	168,898.53	215,000.00	48,258.11	200,000.00	215,000.00	-
011-31-2011	WATER POSTAGE	14,227.69	14,500.00	6,814.08	12,500.00	14,500.00	-
011-31-2012	WATER MISCELLANEOUS	15,053.08	10,000.00	2,914.86	7,500.00	10,000.00	-
011-31-2015	WATER TRAINING/EDUC/TRAVEL	3,071.79	3,000.00	2,454.18	4,000.00	5,000.00	2,000.00
011-31-2016	WATER UNIFORMS	3,475.59	5,000.00	2,380.65	4,500.00	5,000.00	-
011-31-2020	WATER INSURANCE	51,459.35	53,000.00	18,579.16	33,750.00	35,000.00	(18,000.00)
011-31-2021	WATER STATE FEE	9,903.78	9,000.00	4,265.92	10,000.00	9,000.00	-
011-31-2022	WATER SALES TAX	10,204.01	10,500.00	5,635.85	10,500.00	10,500.00	-
011-31-2023	WATER CLEAN DRINKING WATER FEE	9,284.79	10,000.00	3,999.30	9,000.00	9,000.00	(1,000.00)
011-31-2024	WATER REMB INS/STORM DAMAGE	-	-	-	-	-	-
011-31-2040	WATER CONTRACTUAL	179,634.87	437,484.00	291,286.52	387,500.00	103,430.48	(334,053.52)
011-31-2043	WATER TSF EMPLOYEE BENEFIT/GEN	134,071.37	154,800.51	64,061.39	139,860.21	149,653.36	(5,147.15)
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	-
011-31-2078	WATER EMERGENCY FUND	-	2,000.00	-	-	2,000.00	-

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
011-31-2080	WATER CAPITAL OUTLAY	12,625.40	20,000.00	923.00	20,000.00	20,000.00	-
011-31-3001	WATER PROJECT EXPENSE	-	-	-	-	-	-
011-31-3054	WATER TSF TO EQUIPMENT RESERVE	17,317.42	-	-	-	3,300.00	3,300.00
	Totals	**1,306,233.00**	**1,679,336.02**	**778,937.50**	**1,564,166.53**	**1,347,773.73**	**(331,562.29)**
	Revenues	1,497,420.00	1,585,600.00	721,594.44	1,561,300.00	1,598,550.00	
	Expenditures	1,306,233.00	1,679,336.02	778,937.50	1,564,166.53	1,347,773.73	
	Encumbrances	-	-		-	-	
	Balance Dec 31	605,402.70	316,716.74		602,536.17	853,312.44	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
012	**Pool**	3,393.00	516.55	< Bal. Jan 1 >	5,053.08	5,483.08	
012-00-5012	MUN POOL MISCELLANEOUS	529.40	100.00	-	-	100.00	-
012-00-5013	MUN POOL REIMBURSED EXPENSE	-	-	-	-	-	-
012-00-5014	MUN POOL INT ON INVESTMENTS	1,151.74	900.00	352.97	750.00	900.00	-
012-00-5015	MUN POOL INTEREST ON COP FUNDS	-	-	-	-	-	-
012-00-5016	MUN POOL RENTALS	13,574.94	13,000.00	11,500.00	12,500.00	13,000.00	-
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	28,490.00	30,000.00	27,940.00	29,500.00	30,000.00	-
012-00-5043	MUN POOL ADMISSIONS	48,670.00	50,000.00	23,977.30	48,500.00	50,000.00	-
012-00-5044	MUN POOL CONCESSIONS	33,038.60	28,000.00	19,090.40	32,600.00	30,000.00	2,000.00
012-00-5045	MUN POOL SWIM TICKETS	110.00	1,000.00	330.00	330.00	250.00	(750.00)
012-00-5046	MUN POOL FAMILY PASSES	13,332.50	15,000.00	12,021.00	12,500.00	15,000.00	-
012-00-5047	MUN POOL DEBT SERV FR CAP IMPR	-	-	-	-	-	-
012-00-5051	MUN POOL TSF FROM GENERAL FUND	80,000.00	92,000.00	46,000.00	89,000.00	92,000.00	-
012-00-6006	MUN POOL TSF FROM RECREATION	-	-	-	-	-	-
012-00-6022	MUN POOL SINGLE SWIM PASS	-	-	165.00	-	-	-
	Totals	**218,897.18**	**230,000.00**	**141,376.67**	**225,680.00**	**231,250.00**	**1,250.00**
012-32-1100	MUNICIPAL POOL PERSONNEL SERV	153,113.76	165,000.00	63,364.81	156,000.00	170,000.00	5,000.00
012-32-2002	MUNICIPAL POOL TELEPHONE	-	-	-	-	-	-
012-32-2003	MUNICIPAL POOL UTILITIES	13,945.42	15,000.00	5,382.31	14,250.00	15,000.00	-
012-32-2004	MUN POOL OFFICE EXPENSE	4,048.04	4,500.00	1,139.02	4,000.00	4,500.00	-

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
012-32-2006	MUNICIPAL POOL EQUIPMENT MAINT	5,456.77	12,000.00	8,292.15	12,000.00	10,000.00	(2,000.00)
012-32-2009	MUNICIPAL POOL MATERIALS	18,715.35	15,000.00	11,882.96	19,000.00	15,000.00	-
012-32-2012	MUNICIPAL POOL MISCELLANEOUS	1,684.75	1,500.00	1,387.50	1,500.00	1,500.00	-
012-32-2025	MUNICIPAL POOL BLDG MAINTENANC	1,418.39	2,000.00	292.88	1,500.00	2,000.00	-
012-32-2031	MUNICIPAL POOL CONCESSIONS	18,854.62	15,000.00	5,205.99	17,000.00	15,000.00	-
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	**217,237.10**	**230,000.00**	**96,947.62**	**225,250.00**	**233,000.00**	**3,000.00**
	Revenues	218,897.18	230,000.00	141,376.67	225,680.00	231,250.00	
	Expenditures	217,237.10	230,000.00	96,947.62	225,250.00	233,000.00	
	Encumbrances	-	-		-	-	
	Balance Dec 31	5,053.08	516.55		5,483.08	3,733.08	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
014	**Stormwater**	199,560.00	264,368.22	< Bal. Jan 1 >	268,035.00	315,662.70	
014-00-5001	STORMWATER COLLECTIONS	2.95	-	3.54	3.54	-	-
014-00-5012	STORMWATER MISCELLANEOUS	-	-	-	-	-	-
014-00-5014	STORMWATER INT ON INVESTMENTS	11,726.77	11,000.00	4,218.40	10,500.00	11,000.00	-
014-00-5029	STORMWATER FEES	214,919.77	214,000.00	108,647.93	217,000.00	217,500.00	3,500.00
014-00-5037	STORMWATER UNENCUMBERED BALANC	-	-	-	-	-	-
014-00-5038	STORMWATER PR YR REV	3.51	-	62.26	62.26	-	-
	Totals	**226,653.00**	**225,000.00**	**112,932.13**	**227,565.80**	**228,500.00**	**3,500.00**
014-34-1100	STORMWATER PERSONNEL SERVICES	109,128.31	132,934.89	68,093.03	144,921.17	153,319.87	20,384.98
014-34-2012	STORMWATER MISCELLANEOUS	15,695.04	3,000.00	89.47	100.00	3,000.00	-
014-34-2043	STORMWATER TSF EMP BEN TO GEN	27,287.23	28,293.23	18,236.69	34,916.93	32,223.93	3,930.70
014-34-2075	STORMWATER TSF TO DEBT SERVICE	-	-	-	-	-	-
014-34-2080	STORMWATER CAPITAL OUTLAY	-	325,140.10	267.78	-	355,618.89	30,478.79
014-34-3054	STORMWATER TSF TO EQUIP RESERV	6,067.42	-	-	-	-	-
	Totals	**158,178.00**	**489,368.22**	**86,686.97**	**179,938.10**	**544,162.70**	**54,794.48**

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
	Revenues	226,653.00	225,000.00	112,932.13	227,565.80	228,500.00	
	Expenditures	158,178.00	489,368.22	86,686.97	179,938.10	544,162.70	
	Encumbrances	-	-		-	-	
	Balance Dec 31	268,035.00	-		315,662.70	0.00	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
021	**Street**	162,268.79	155,485.43	< Bal. Jan 1 >	171,483.00	142,313.95	
021-00-5012	STREET MISCELLANEOUS	29.39	-	-	-	-	-
021-00-5013	STREET REIMBURSED EXPENSE	-	-	-	-	-	-
021-00-5014	STREET INT ON INVESTMENTS	10,388.04	8,600.00	2,924.57	7,100.00	6,500.00	(2,100.00)
021-00-5035	STREET STATE GASOLINE TAX	306,528.22	306,780.00	144,967.34	307,890.00	307,890.00	1,110.00
021-00-5036	STREET COUNTY GASOLINE TAX	134,193.09	135,380.00	64,040.82	135,880.00	135,880.00	500.00
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	**451,138.74**	**450,760.00**	**211,932.73**	**450,870.00**	**450,270.00**	**(490.00)**
021-41-1100	STREET PERSONNEL SERVICES	192,719.89	246,782.40	96,545.48	232,228.67	258,445.33	11,662.93
021-41-1250	STREET REMB OVERTIME(FEMA)	-	-	-	-	-	-
021-41-2002	STREET TELEPHONE	2,474.68	2,500.00	1,293.03	2,450.00	2,500.00	-
021-41-2003	STREET UTILITIES	15,785.68	16,500.00	10,627.72	17,750.00	18,000.00	1,500.00
021-41-2004	STREET OFFICE EXPENSE	1,690.25	1,700.00	1,570.81	2,000.00	2,250.00	550.00
021-41-2006	STREET EQUIPMENT MAINTENANCE	30,008.30	35,000.00	27,030.39	35,000.00	40,000.00	5,000.00
021-41-2009	STREET MATERIALS	28,565.92	50,000.00	15,869.78	50,000.00	50,000.00	-
021-41-2012	STREET MISCELLANEOUS	5,631.47	2,500.00	1,721.60	2,500.00	2,500.00	-
021-41-2015	STREET TRAINING/EDUC/TRAVEL	1,895.08	1,250.00	1,557.94	2,000.00	2,000.00	750.00
021-41-2016	STREET UNIFORMS	1,987.18	4,000.00	1,669.80	3,500.00	4,000.00	-
021-41-2019	STREET REMB TIRE DISPOSAL	-	-	-	-	-	-
021-41-2020	STREET INSURANCE	32,150.17	30,000.00	13,415.64	25,500.00	30,000.00	-
021-41-2039	STREET TSF TO HWY RESERVE FUND	20,000.00	20,000.00	10,000.02	20,000.00	-	(20,000.00)
021-41-2040	STREET CONTRACTUAL	6,997.81	8,150.00	1,427.01	7,000.00	7,500.00	(650.00)
021-41-2043	STREET TSF EMP BENEFITS TO GEN	74,955.68	90,848.21	32,342.76	77,360.38	90,991.91	143.70
021-41-2070	STREET TSF TO OFFICE EQUIP	-	-	-	-	-	-
021-41-2077	STREET TSF TO SHARED OFFICE EX	2,750.00	2,750.00	-	2,750.00	2,750.00	-

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
021-41-2078	STREET EMERGENCY FUND	-	1,000.00	-	-	1,000.00	-
021-41-2080	STREET CAPITAL OUTLAY	6,995.00	-	-	-	-	-
021-41-3054	STREET TSF TO EQUIPMENT RESERV	17,317.42	-	-	-	19,327.44	19,327.44
	Totals	**441,924.53**	**512,980.61**	**215,071.98**	**480,039.05**	**531,264.69**	**18,284.08**
	Revenues	451,138.74	450,760.00	211,932.73	450,870.00	450,270.00	
	Expenditures	441,924.53	512,980.61	215,071.98	480,039.05	531,264.69	
	Encumbrances	-	-		-	-	
	Balance Dec 31	171,483.00	93,264.82		142,313.95	61,319.27	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
024	**Law Enforcement**	346,346.00	272,189.92	< Bal. Jan 1 >	344,827.00	303,784.40	
024-00-5012	LAW ENF MISCELLANEOUS	68.12	100.00	-	-	100.00	-
024-00-5014	LAW ENF INTEREST ON INVESTMENT	9.25	10.00	3.12	10.00	10.00	-
024-00-5017	LAW ENF AD VALOREM TAX	162,840.39	183,979.20	173,712.52	183,949.00	-	(183,979.20)
	16/20 MOTOR VEHICLE	55.81	30.00		30.00	24.00	(6.00)
024-00-5019	LAW ENF DELINQUENT TAX	3,539.26	3,200.00	4,590.94	5,300.00	3,200.00	-
024-00-5020	LAW ENF MOTOR VEHICLE TAX	18,410.90	18,338.00	5,987.69	18,944.00	21,811.00	3,473.00
	RECREATIONAL VEHICLE	331.80	345.00		345.00	447.00	102.00
024-00-5024	LAW ENF VENDING MACHINE REVENU	552.65	800.00	-	-	800.00	-
024-00-5026	LAW ENF K-COVERS COMM VEH TAX	260.39	242.00	228.09	250.00	382.00	140.00
024-00-5027	LAW ENF WATERCRAFT TAX	159.43	-	136.53	159.00	150.00	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	**186,228.00**	**207,044.20**	**184,658.89**	**208,987.00**	**26,924.00**	**(180,120.20)**
024-44-1100	LAW ENF PERSONNEL SERVICES	60,415.08	273,844.52	-	65,000.00	369,692.78	95,848.26
024-44-2012	LAW ENF MISCELLANEOUS	99,627.03	156,989.60	4,667.38	147,989.60	119,384.38	(37,605.22)
024-44-2031	LAW ENF VENDING MACHINE EXPENS	378.54	400.00	32.77	40.00	400.00	-
024-44-2080	LAW ENF CAPITAL OUTLAY	27,326.35	48,000.00	13,341.63	37,000.00	40,000.00	(8,000.00)
	Totals	**187,747.00**	**479,234.12**	**18,041.78**	**250,029.60**	**529,477.16**	**50,243.04**
	Revenues	186,228.00	207,044.20	184,658.89	208,987.00	26,924.00	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
	Expenditures	187,747.00	479,234.12	18,041.78	250,029.60	529,477.16	
	Encumbrances	-	-		-	-	
	Balance Dec 31	344,827.00	-		303,784.40	(198,768.76)	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
025	**Library**	-	-	< Bal. Jan 1 >	47,134.00	-	
025-00-5014	LIBRARY INTEREST ON INVESTMENT	-	-	-	-	-	-
025-00-5017	LIBRARY AD VALOREM TAX	427,537.08	482,945.41	455,909.54	482,838.99	-	(482,945.41)
	16/20 MOTOR VEHICLE	146.47	80.00		80.00	62.00	(18.00)
025-00-5019	LIBRARY DELINQUENT TAX	9,289.27	9,684.19	12,051.66	14,250.00	10,000.00	315.81
025-00-5020	LIBRARY MOTOR VEHICLE TAX	48,319.49	48,137.00	15,720.16	47,095.00	57,253.00	9,116.00
	RECREATIONAL VEHICLE	870.80	905.00		905.00	1,174.00	269.00
025-00-5026	LIBRARY K-COVERS COMM VEH TAX	683.39	636.00	598.77	650.00	1,002.00	366.00
025-00-5027	LIBRARY WATERCRAFT TAX	418.27	-	358.26	440.00	394.00	394.00
025-00-5037	LIBRARY UNENCUMBERED BALANCE	-	-	-	-	-	-
025-00-6023	LIBRARY MACH & EQUIP DISTRIBUT	-	-	-	-	-	-
	Totals	**487,264.77**	**542,387.60**	**484,638.39**	**546,258.99**	**69,885.00**	**(472,502.60)**
025-45-2012	LIBRARY MISCELLANEOUS	440,130.77	542,387.60	440,130.48	593,392.99	591,652.97	49,265.37
	Revenues	487,264.77	542,387.60	484,638.39	546,258.99	69,885.00	
	Expenditures	440,130.77	542,387.60	440,130.48	593,392.99	591,652.97	
	Encumbrances	-	-		-	-	
	Balance Dec 31	47,134.00	-		-	(521,767.97)	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
027	**Special Liability**	-	-	< Bal. Jan 1 >	0.00	522.36	
027-00-5012	SP LIABILITY MISCELLANEOUS	-	-	-	-	-	-
027-00-5017	SP LIABILITY AD VALOREM TAX	52,108.85	54,718.36	51,680.74	53,553.07	-	(54,718.36)
	16/20 MOTOR VEHICLE	17.63	10.00		10.00	7.00	(3.00)
027-00-5019	SP LIABILITY DELINQUENT TAX	1,218.05	1,552.23	1,507.22	1,500.00	1,550.00	(2.23)
027-00-5020	SP LIABILITY MOTOR VEHICLE TAX	6,363.22	5,866.00	1,931.89	6,212.92	6,487.00	621.00
	RECREATIONAL VEHICLE	114.50	110.00		110.00	133.00	23.00
027-00-5026	SP LIAB K-COVERS COMM VEH TAX	89.46	78.00	75.77	90.00	114.00	36.00
027-00-5027	SP LIAB WATERCRAFT TAX	55.17	-	43.71	46.38	45.00	45.00

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
027-00-5037	SP LIABILITY UNENCUMBERED BAL	-	-	-	-	-	-
027-00-6023	SP LIAB MACH & EQUIP DISTRIBUT	-	-	-	-	-	-
	Totals	**59,966.88**	**62,334.59**	**55,239.33**	**61,522.36**	**8,336.00**	**(53,998.59)**
027-47-2020	SP LIABILITY INSURANCE	59,966.88	61,000.00	32,644.83	61,000.00	65,522.36	4,522.36
027-47-2039	SP LIABILITY RESERVE FUND	-	-	-	-	-	-
	Totals	**59,966.88**	**61,000.00**	**32,644.83**	**61,000.00**	**65,522.36**	**4,522.36**
	Revenues	59,966.88	62,334.59	55,239.33	61,522.36	8,336.00	
	Expenditures	59,966.88	61,000.00	32,644.83	61,000.00	65,522.36	
	Encumbrances	-	-		-	-	
	Balance Dec 31	0.00	1,334.59		522.36	(56,664.00)	
						(1,416.60)	Delinquency
						(58,080.60)	Levy Amount

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
028	**Special Alcohol**	37,370.45	48,837.62	< Bal. Jan 1 >	49,013.44	60,713.44	
028-00-5012	SP ALCOHOL MISCELLANEOUS	11.04	-	-	-	-	-
028-00-5014	SP ALCOHOL INT ON INVESTMENTS	1,980.24	1,600.00	751.63	1,650.00	1,600.00	-
028-00-5021	SP ALCOHOL LOCAL ALCOHOL TAX	11,492.71	9,639.16	5,520.54	11,550.00	11,850.00	2,210.84
028-00-5037	SP ALCOHOL UNENCUMBERED BAL	-	-	-	-	-	-
028-00-5038	SP ALCOHOL PR YR MISC REVENUE	-	-	-	-	-	-
	Totals	**13,483.99**	**11,239.16**	**6,272.17**	**13,200.00**	**13,450.00**	**2,210.84**
028-48-2032	SP ALCOHOL PREVENTION/EDUC	1,841.00	60,076.78	125.21	1,500.00	74,163.44	14,086.66
	Revenues	13,483.99	11,239.16	6,272.17	13,200.00	13,450.00	
	Expenditures	1,841.00	60,076.78	125.21	1,500.00	74,163.44	
	Encumbrances	-	-		-	-	
	Balance Dec 31	49,013.44	0.00		60,713.44	-	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
029	**Office Equipment Reserve**	48,722.30	50,922.30	< Bal. Jan 1 >	46,128.26	47,728.26	
029-00-5012	OFFICE EQUIP MISCELLANEOUS	-	-	-	-	-	-
029-00-5014	OFFICE EQUIP INT ON INVESTMENT	2,338.35	2,000.00	686.17	1,600.00	1,600.00	(400.00)

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
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	**2,338.35**	**2,000.00**	**686.17**	**1,600.00**	**1,600.00**	**(400.00)**
029-49-2044	OFFICE EQUIP REPAIR & ACQ	4,932.39	52,922.30	-	-	49,328.26	(3,594.04)
029-49-2045	OFFICE EQUIP COMP. LEASE PYMTS	-	-	-	-	-	-
	Totals	**4,932.39**	**52,922.30**	**-**	**-**	**49,328.26**	**(3,594.04)**
	Revenues	2,338.35	2,000.00	686.17	1,600.00	1,600.00	
	Expenditures	4,932.39	52,922.30	-	-	49,328.26	
	Encumbrances	-	-		-	-	
	Balance Dec 31	46,128.26	(0.00)		47,728.26	-	
Acct. No.	**Account Description**	**2024 Actual**	**2025 Adopted**	**2025 YTD**	**2025 Revised**	**2026 Proposed**	**2025-26 Diff.**
030	**Recreation**	274,071.00	166,640.89	< Bal. Jan 1 >	181,025.44	71,276.61	
030-00-5013	RECREATION DEPT REMB EXPENSE	-	-	-	-	-	-
030-00-5014	RECREATION DEPT INT ON INVESTM	15,425.21	16,000.00	3,668.05	9,000.00	16,000.00	-
030-00-5016	RECREATION DEPT RENTAL FEES	11,360.00	10,000.00	4,220.00	7,500.00	11,000.00	1,000.00
030-00-5037	RECREATION DEPT UNRES FD BAL	-	-	-	-	-	-
030-00-5038	RECREATION DEPT PRIOR YR REV	-	-	-	-	-	-

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
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	22,679.00	28,000.00	11,929.00	23,000.00	25,000.00	(3,000.00)
030-00-5075	RECREATION DEPT MEMBERSHIPS	126,798.36	110,000.00	73,385.13	120,000.00	130,000.00	20,000.00
030-00-5076	RECREATION DEPT CONCESSIONS	4,076.00	7,000.00	2,374.00	4,500.00	5,000.00	(2,000.00)
030-00-5077	RECREATION DEPT PROGRAMS	121,644.68	135,000.00	65,434.00	115,000.00	135,000.00	-
030-00-5078	RECREATION DEPT MISCELLANEOUS	480.36	100.00	70.00	100.00	100.00	-
030-00-5079	RECREATION DEPT TOURNAMENT FEE	-	-	-	-	-	-
030-00-5080	RECREATION DEPT USD#261 GRANT	64,535.92	35,000.00	16,060.07	45,000.00	35,000.00	-
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	714,053.91	700,000.00	367,773.52	715,000.00	800,000.00	100,000.00
030-00-6006	RECREATION DEPT GEN FUND TSF	-	-	-	-	-	-
030-00-6012	RECREATION DEPT BALL LEAGUE RV	1,206.00	2,000.00	-	-	2,200.00	200.00
	Totals	**1,082,259.44**	**1,043,100.00**	**544,913.77**	**1,039,100.00**	**1,159,300.00**	**116,200.00**
030-50-1100	RECREATION DEPT SALARY/GRANT	317,270.16	357,581.00	152,965.39	357,581.00	360,000.00	2,419.00
030-50-1200	RECREATION DEPT SAL/LATCHKEY	394,669.55	380,000.00	201,561.80	380,000.00	400,000.00	20,000.00
030-50-1250	RECREATION DEPT SAL/PROGRAMS	133,823.72	133,367.83	86,267.12	133,367.83	135,000.00	1,632.17
030-50-2002	RECREATION DEPT TELEPHONE	4,219.84	4,200.00	2,245.65	4,100.00	4,250.00	50.00
030-50-2003	RECREATION DEPT UTILITIES	37,291.29	38,000.00	19,296.56	38,000.00	38,000.00	-
030-50-2004	RECREATION DEPT OFFICE EXPENSE	2,977.22	17,000.00	447.43	2,000.00	3,000.00	(14,000.00)
030-50-2006	RECREATION DEPT EQUIP MAINT	6,374.79	10,000.00	4,108.14	7,500.00	10,000.00	-
030-50-2009	RECREATION DEPT MATERIALS	5,012.56	5,100.00	2,550.88	5,100.00	5,100.00	-
030-50-2011	RECREATION DEPT POSTAGE	539.37	800.00	394.35	650.00	800.00	-
030-50-2012	RECREATION DEPT MISCELLANEOUS	6,456.34	1,500.00	266.73	1,000.00	1,000.00	(500.00)
030-50-2015	RECREATION DEPT TRG/EDUC/DUES	7,616.40	5,000.00	1,748.55	5,000.00	5,000.00	-
030-50-2016	RECREATION DEPT UNIFORMS	1,670.99	1,500.00	1,044.75	1,500.00	1,500.00	-
030-50-2020	RECREATION DEPT INSURANCE	6,833.94	9,000.00	3,670.70	7,500.00	8,250.00	(750.00)
030-50-2025	RECREATION DEPT BLDG MAINT	28,021.88	15,000.00	14,965.43	20,000.00	15,000.00	-

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
030-50-2026	RECREATION DEPT P-C CONCESSION	-	75.00	-	-	100.00	25.00
030-50-2027	RECREATION DEPT DONATION EXPEN	-	-	-	-	-	-
030-50-2028	RECREATION DEPT TSF TO POOL	-	-	-	-	-	-
030-50-2031	RECREATION DEPT CONCESSIONS	2,591.66	4,500.00	1,316.84	2,400.00	3,000.00	(1,500.00)
030-50-2033	RECREATION DEPT USD#261 GRANT	51,849.96	35,000.00	14,980.53	45,000.00	35,000.00	-
030-50-2043	RECREATION DEPT TSF EMP BEN	-	-	-	-	-	-
030-50-2046	RECREATION DEPT P-C SPORTS COM	5,966.66	4,500.00	3,894.20	5,600.00	4,500.00	-
030-50-2068	RECREATION DEPT LEARNING GRANT	-	-	-	-	-	-
030-50-2092	RECREATION DEPT PROGRAMS	66,300.46	55,000.00	38,568.13	59,050.00	55,000.00	-
030-50-2094	RECREATION DEPT LATCHKEY PROG	89,057.40	55,000.00	42,355.54	70,000.00	70,000.00	15,000.00
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	6,760.81	5,900.00	2,112.01	3,500.00	5,900.00	-
	Totals	**1,175,305.00**	**1,138,023.83**	**594,760.73**	**1,148,848.83**	**1,160,400.00**	**22,376.17**
	Revenues	1,082,259.44	1,043,100.00	544,913.77	1,039,100.00	1,159,300.00	
	Expenditures	1,175,305.00	1,138,023.83	594,760.73	1,148,848.83	1,160,400.00	
	Encumbrances	-	-		-	-	
	Balance Dec 31	181,025.44	71,717.06		71,276.61	70,176.61	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
031	**Special Parks & Rec**	16,415.89	21,265.89	< Bal. Jan 1 >	14,665.63	21,415.63	
031-00-5012	SP PARKS/REC MISCELLANEOUS	21.72	-	-	-	-	-
031-00-5014	SP PARKS/REC INT ON INVESTMENT	742.30	1,000.00	231.56	700.00	700.00	(300.00)
031-00-5021	SP PARKS/REC ALCOHOL TAX	11,492.72	9,639.15	5,520.54	11,550.00	11,849.00	2,209.85
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	**12,256.74**	**10,639.15**	**5,752.10**	**12,250.00**	**12,549.00**	**1,909.85**

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
031-51-2003	SP PARK/REC P-C SPRT UTILITIES	-	-	-	-	-	-
031-51-2012	SP PARK/REC MISCELLANEOUS	13,257.00	-	4,372.77	4,500.00	-	-
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)	750.00	750.00	1,000.00	1,000.00	1,000.00	250.00
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	-	31,155.04	-	-	32,964.63	1,809.59
031-51-2093	SP PARK/REC TREE BOARD EXPENSE	-	-	-	-	-	-
	Totals	**14,007.00**	**31,905.04**	**5,372.77**	**5,500.00**	**33,964.63**	**2,059.59**
	Revenues	12,256.74	10,639.15	5,752.10	12,250.00	12,549.00	
	Expenditures	14,007.00	31,905.04	5,372.77	5,500.00	33,964.63	
	Encumbrances	-	-		-	-	
	Balance Dec 31	14,665.63	-		21,415.63	-	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
034	**Opioid Settlement**	36,065.46	57,865.46	< Bal. Jan 1 >	77,797.59	90,697.59	
034-00-5012	OPIOID SETTLEMENT FD MISCELL	39,322.69	-	5,938.39	10,000.00	-	-
034-00-5014	OPIOID SETTLEMENT INT ON INVESTMEN	2,409.44	1,600.00	1,183.03	2,900.00	3,000.00	1,400.00
034-00-5073	OPIOID SETTLEMENT SALE/SURPLUS PRO	-	-	-	-	-	-
	Totals	**41,732.13**	**1,600.00**	**7,121.42**	**12,900.00**	**3,000.00**	**1,400.00**
034-54-2012	OPIOID SETTLEMENT TRUST FD MISCELL	-	59,465.46	-	-	93,697.59	34,232.13
	Revenues	41,732.13	1,600.00	7,121.42	12,900.00	3,000.00	
	Expenditures	-	59,465.46	-	-	93,697.59	
	Encumbrances	-	-		-	-	
	Balance Dec 31	77,797.59	-		90,697.59	-	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
036	**Capital Improvements**	1,240,680.72	1,340,904.99	< Bal. Jan 1 >	554,236.60	878,543.29	
036-00-5012	CAP IMPR MISCELLANEOUS	9,842.14	10,000.00	4,590.00	9,180.00	9,180.00	(820.00)
036-00-5013	CAPITAL IMPR REMB EXPENSE	6,449.13	-	-	-	-	-
036-00-5014	CAP IMPR INT ON INVESTMENTS	80,188.75	70,000.00	25,698.09	60,000.00	60,000.00	(10,000.00)

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
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	1,047,304.86	1,100,000.00	461,826.58	1,100,000.00	1,100,000.00	-
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	**1,143,784.88**	**1,180,000.00**	**492,114.67**	**1,169,180.00**	**1,169,180.00**	**(10,820.00)**
036-56-1100	CAP IMPR PERSONNEL SERVICES	40,713.60	66,900.00	33,311.03	66,643.20	69,925.68	3,025.68
036-56-1200	CAP IMPR EDC PR YR PERS SERV	-	-	-	-	-	-
036-56-1250	CAP IMPR REMB OVERTIME(FEMA)	-	-	-	-	-	-
036-56-2087	CAP IMPR SIDEWALKS	658,573.43	-	42,795.31	373,824.57	165,011.50	165,011.50
036-56-3001	CAP IMPR MISCELLANEOUS PROJECT	958,239.44	1,455,279.46	5,989.10	93,131.31	43,000.00	(1,412,279.46)
036-56-3002	CAP IMPR ED/INCENTIVES	450.00	15,000.00	-	5,000.00	10,000.00	(5,000.00)
036-56-3003	CAP IMPR COMMUNITY BUILDING	-	-	-	-	-	-
036-56-3004	CAP IMPR POOL	-	-	-	-	-	-
036-56-3005	CAP IMPR LAND BANK	199.79	-	21.50	21.50	-	-
036-56-3006	CAP IMPR 240 S MAIN BLUE HOUSE	-	-	-	-	-	-
036-56-3007	CAP IMPR LIBRARY	-	-	-	-	-	-
036-56-3008	CAP IMPR SENIOR CENTER	-	-	-	-	-	-
036-56-3010	CAP IMPR ACTIVITY CENTER	-	-	-	-	-	-
036-56-3011	CAP IMPR PARK IMPROVEMENTS	39,490.10	-	21,184.80	21,184.80	-	-
036-56-3016	CAP IMPR STREET IMPROVEMENTS	-	634,124.70	-	154,127.10	1,644,670.22	1,010,545.52
036-56-3017	CAP IMPR CITYWIDE CLEANUP	36,566.68	35,000.00	20,145.08	45,000.00	50,000.00	15,000.00
036-56-3023	CAP IMPR ACT CTR LEASE PYMTS	-	-	-	-	-	-
036-56-3026	CAP IMPR EMERGENCY	-	-	-	-	-	-

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
036-56-3027	CAP IMPR REAL ESTATE TAXES	2,346.67	-	-	-	-	-
036-56-3028	CAP IMPR LAND PURCHASE	-	-	-	-	-	-
036-56-3030	CAP IMPR DEVELOPMENT FLOAT TBR	1,449.25	-	-	-	-	-
036-56-3034	CAP IMPR RIVER FOREST HOA TBR	-	-	-	-	-	-
036-56-3035	CAP IMPR HISTORIC DISTRICT	-	-	-	-	-	-
036-56-3036	CAP IMPR ANTIQUE LIGHTING	26,504.69	-	95.27	21,340.00	-	-
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	-	-	-	-	-	-
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	65,695.35	64,600.83	-	64,600.83	65,115.89	515.06
	Totals	**1,830,229.00**	**2,270,904.99**	**123,542.09**	**844,873.31**	**2,047,723.29**	**(223,181.70)**
	Revenues	1,143,784.88	1,180,000.00	492,114.67	1,169,180.00	1,169,180.00	
	Expenditures	1,830,229.00	2,270,904.99	123,542.09	844,873.31	2,047,723.29	
	Encumbrances	-	-		-	-	
	Balance Dec 31	554,236.60	250,000.00		878,543.29	0.00	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
040	**Land Bank**	422,839.61	440,490.44	< Bal. Jan 1 >	444,850.39	459,350.39	
040-00-5012	LAND BANK RES MISC	16,545.90	-	-	-	-	-
040-00-5014	LAND BANK RES INT ON INVEST	5,464.88	-	7,217.71	14,500.00	15,000.00	15,000.00
040-00-5037	LAND BANK RES UNENCUMBERED BAL	-	-	-	-	-	-
	Totals	**22,010.78**	**-**	**7,217.71**	**14,500.00**	**15,000.00**	**15,000.00**

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
040-66-3001	LAND BANK RES EXPENDITURE	-	440,490.44	-	-	474,350.39	33,859.95
	Revenues	22,010.78	-	7,217.71	14,500.00	15,000.00	
	Expenditures	-	440,490.44	-	-	474,350.39	
	Encumbrances	-	-		-	-	
	Balance Dec 31	444,850.39	0.00		459,350.39	-	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
041	**Debt Service**	40,835.56	25,964.70	< Bal. Jan 1 >	29,790.01	15,279.34	
041-00-3016	BOND & INT TSF FR CAP IMP	65,695.35	64,600.83	-	64,600.83	65,115.89	515.06
041-00-5012	BOND & INT MISCELLANEOUS	-	-	-	-	-	-
041-00-5014	BOND & INT INTEREST ON INVEST	15,356.94	14,000.00	4,731.36	11,000.00	10,500.00	(3,500.00)
041-00-5017	BOND & INT AD VALOREM TAX	246,458.40	278,248.52	262,669.72	276,454.00	-	(278,248.52)
	16/20 MOTOR VEHICLE	98.62	46.00		46.00	36.00	(10.00)
041-00-5019	BOND & INT DELINQUENT TAX	6,523.95	12,000.00	7,686.45	9,300.00	10,000.00	(2,000.00)
041-00-5020	BOND & INT MOTOR VEHICLE TAX	39,061.65	27,749.00	9,428.83	39,478.00	32,986.00	5,237.00
	RECREATIONAL VEHICLE	702.77	522.00		522.00	677.00	155.00
041-00-5026	BOND & INT K-COVERS COMM VEH T	548.91	367.00	409.59	550.00	578.00	211.00
041-00-5027	BOND & INT WATERCRAFT TAX	339.05	-	206.48	250.00	227.00	227.00
041-00-5037	BOND & INT UNENCUMBERED BAL	-	-	-	-	-	-
041-00-5039	BOND & INT SPECIAL ASSESSMENTS	466,739.20	559,833.65	561,618.23	559,833.65	521,262.71	(38,570.94)
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	179,767.49	182,719.11	-	182,719.11	77,957.76	(104,761.35)
041-00-6023	BOND & INT MACH & EQUIP DISTRI	-	-	-	-	-	-
041-00-6026	BOND & INT TSF FR BOND SERIES	17,355.12	-	-	-	-	-
	Totals	**1,038,647.45**	**1,140,086.11**	**846,750.66**	**1,144,753.59**	**719,340.36**	**(420,745.75)**
041-61-2012	BOND & INTEREST MISCELLANEOUS	-	-	-	-	-	-
041-61-2050	BOND & INTEREST COMMISSION	-	-	-	-	-	-
041-61-2051	BOND & INTEREST INT ON COUPONS	169,693.00	204,264.26	102,321.13	204,264.26	180,441.26	(23,823.00)
041-61-2052	BOND & INTEREST PRINCIPAL	880,000.00	955,000.00	105,000.00	955,000.00	820,000.00	(135,000.00)
041-61-3005	BOND & INTEREST BOND RESERVE	-	-	-	-	-	-
	Totals	**1,049,693.00**	**1,159,264.26**	**207,321.13**	**1,159,264.26**	**1,000,441.26**	**(158,823.00)**

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
	Revenues	1,038,647.45	1,140,086.11	846,750.66	1,144,753.59	719,340.36	
	Expenditures	1,049,693.00	1,159,264.26	207,321.13	1,159,264.26	1,000,441.26	
	Encumbrances	-	-		-	-	
	Balance Dec 31	29,790.01	6,786.55		15,279.34	(265,821.56)	
						(6,645.54)	Delinquency
						(272,467.10)	Levy Amount

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
048	**WW Surplus**	7,510.62	-	< Bal. Jan 1 >	-	-	
048-00-2099	WAT/WASTEWATER CARRYOVER TO 05	-	-	-	-	-	-
048-00-5012	WATER/WASTEWATER SURPLUS MISC.	1,450.00	-	3,025.00	-	-	-
048-00-5013	WATER/WASTEWATER REMB EXPENSE	-	-	-	-	-	-
048-00-5014	WATER/WASTEWATER SURPLUS INT.	272.37	-	17.15	-	-	-
048-00-5037	WATER/WASTEWATER UNENC BALANCE	-	-	-	-	-	-
048-00-5038	WATER/WASTEWATER PRIOR YR MISC	-	-	-	-	-	-
048-00-6011	WATER/WASTEWATER TSF FR SEWER	-	-	-	-	-	-
	Totals	**1,722.37**	**-**	**3,042.15**	**-**	**-**	**-**
048-66-2099	WAT/WASTEWATER SURPLUS CO 2005	-	-	-	-	-	-
048-66-3005	WATER/WASTEWATER SURP. EXPENSE	-	-	-	-	-	-
048-66-6011	WAT/WW SURPLUS TSF TO WASTEWAT	9,232.99	-	-	-	-	-
	Totals	**9,232.99**	**-**	**-**	**-**	**-**	**-**
	Revenues	1,722.37	-	3,042.15	-	-	
	Expenditures	9,232.99	-	-	-	-	
	Encumbrances	-	-		-	-	
	Balance Dec 31	-	-		-	-	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
051	**Special Park Impr Res**	129,171.90	85,005.23	< Bal. Jan 1 >	55,321.90	111,282.95	
051-00-5012	SPECIAL PARK IMPR RESERVE MISC	-	-	-	-	-	-
051-00-5014	SPECIAL PARK IMPR RES INTEREST	4,432.23	4,000.00	808.92	1,850.00	1,900.00	(2,100.00)
051-00-5037	SPECIAL PARK IMP RES UNENC BAL	-	-	-	-	-	-
051-00-5038	SPECIAL PARK IMPR RES PRIOR YR	-	-	-	-	-	-

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
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	62,500.00	62,500.00	-	65,000.00	62,500.00	-
051-00-5090	SPECIAL PARK IMP RES BLDG PERM	3,596.50	11,666.67	133.40	3,109.80	11,111.00	(555.67)
	Totals	**70,528.73**	**78,166.67**	**942.32**	**69,959.80**	**75,511.00**	**(2,655.67)**
051-66-2099	SP PARK IMPR RES CARRY OVER 05	-	-	-	-	-	-
051-66-3001	SP PARK IMPR RES BLDG PERM EXP	-	-	12,762.00	12,762.00	-	-
051-66-3005	SP PARK IMPR RES FIREWORKS EXP	144,378.73	163,171.90	1,236.75	1,236.75	186,793.95	23,622.05
	Totals	**144,378.73**	**163,171.90**	**13,998.75**	**13,998.75**	**186,793.95**	**23,622.05**
	Revenues	70,528.73	78,166.67	942.32	69,959.80	75,511.00	
	Expenditures	144,378.73	163,171.90	13,998.75	13,998.75	186,793.95	
	Encumbrances	-	-		-	-	
	Balance Dec 31	55,321.90	(0.00)		111,282.95	(0.00)	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
054	**HWY Impr Res**	84,765.25	109,565.25	< Bal. Jan 1 >	109,284.21	133,484.21	
054-00-5012	HIGHWAY IMPR TSF FROM STREET	20,000.00	20,000.00	10,000.02	20,000.00	-	(20,000.00)
054-00-5013	HIGHWAY IMPR RES REMB EXPENSE	-	-	-	-	-	-
054-00-5014	HIGHWAY IMPR INT ON INVESTMENT	4,518.96	4,000.00	1,676.81	4,200.00	4,300.00	300.00
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	**24,518.96**	**24,000.00**	**11,676.83**	**24,200.00**	**4,300.00**	**(19,700.00)**
054-66-2039	HIGHWAY IMPROVEMENT TSF TO GEN	-	-	-	-	-	-
054-66-3005	HIGHWAY IMPROVEMENT RESERVE FD	-	133,565.25	-	-	137,784.21	4,218.96
	Totals	**-**	**133,565.25**	**-**	**-**	**137,784.21**	**4,218.96**
	Revenues	24,518.96	24,000.00	11,676.83	24,200.00	4,300.00	
	Expenditures	-	133,565.25	-	-	137,784.21	
	Encumbrances	-	-		-	-	
	Balance Dec 31	109,284.21	-		133,484.21	0.00	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
Acct. No.	**Account Description**	**2024 Actual**	**2025 Adopted**	**2025 YTD**	**2025 Revised**	**2026 Proposed**	**2025-26 Diff.**
058	**Fall Festival**	34,232.17	35,480.47	< Bal. Jan 1 >	34,905.38	35,365.38	
058-00-5012	FALL FESTIVAL MISCELLANEOUS	593.38	250.00	-	250.00	-	(250.00)
058-00-5013	FALL FESTIVAL REMB EXPENSE	-	10,000.00	-	10,000.00	10,000.00	-
058-00-5014	FALL FESTIVAL INT ON INVESTM	810.86	500.00	594.04	1,300.00	1,000.00	500.00
058-00-5038	FALL FESTIVAL PRIOR YR REV	-	-	-	-	-	-
058-00-5049	FALL FESTIVAL DONATIONS	5,980.00	6,000.00	5,100.00	6,000.00	6,000.00	-
058-00-5110	FALL FESTIVAL BEER GARDEN	-	1,000.00	-	1,000.00	1,000.00	-
058-00-5111	FALL FESTIVAL BOOTHS	8,250.00	8,500.00	8,910.00	8,910.00	8,500.00	-
058-00-5112	FALL FESTIVAL BUTTONS/RAFFLE	289.69	2,500.00	-	500.00	2,500.00	-
058-00-5113	FALL FESTIVAL CAR SHOW	-	-	-	-	-	-
058-00-5114	FALL FESTIVAL CARNIVAL	-	9,500.00	-	9,500.00	9,500.00	-
058-00-5115	FALL FESTIVAL FOOD VENDORS	25,543.28	11,000.00	-	11,000.00	11,000.00	-
058-00-6006	FALL FESTIVAL GEN FUND TSF	-	-	-	-	-	-
	Totals	**41,467.21**	**49,250.00**	**14,604.04**	**48,460.00**	**49,500.00**	**250.00**
058-50-2004	FALL FESTIVAL OFFICE EXPENSE	-	1,000.00	-	1,000.00	1,000.00	-
058-50-2009	FALL FESTIVAL GROUNDS	14,598.03	16,000.00	3,644.13	16,000.00	18,000.00	2,000.00
058-50-2012	FALL FESTIVAL MISCELLANEOUS	1,433.03	-	13.18	500.00	1,500.00	1,500.00
058-50-3070	FALL FESTIVAL ADVERSTISING	-	1,000.00	-	1,000.00	1,000.00	-
058-50-3071	FALL FESTIVAL CAR SHOW	-	-	-	-	-	-
058-50-3072	FALL FESTIVAL INFO/PRIZES	-	5,000.00	-	5,000.00	5,000.00	-
058-50-3073	FALL FESTIVAL STAGE	24,762.94	25,000.00	3,200.00	24,500.00	27,000.00	2,000.00
	Totals	**40,794.00**	**48,000.00**	**6,857.31**	**48,000.00**	**53,500.00**	**5,500.00**
	Revenues	41,467.21	49,250.00	14,604.04	48,460.00	49,500.00	
	Expenditures	40,794.00	48,000.00	6,857.31	48,000.00	53,500.00	
	Encumbrances	-	-		-	-	
	Balance Dec 31	34,905.38	36,730.47		35,365.38	31,365.38	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
081	**Equipment Res**	311,316.88	407,803.91	< Bal. Jan 1 >	273,276.23	194,276.23	
081-00-5012	EQUIPMENT RESERVE MISCELLANEOU	35,237.25	-	21,342.50	30,000.00	30,000.00	30,000.00
081-00-5014	EQUIPMENT RESERVE INT ON INVES	15,199.42	15,600.00	4,368.89	11,000.00	11,000.00	(4,600.00)

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
081-00-5037	EQUIPMENT RESERVE UNENCUM BAL	-	-	-	-	-	-
081-00-5070	EQUIPMENT RESERVE TSF FR UTIL	40,702.26	-	-	-	20,358.24	20,358.24
081-00-5071	EQUIPMENT RESERVE TSF F STREET	-	-	-	-	19,327.44	19,327.44
081-00-5072	EQUIPMENT RESERVE TSF FR RECRE	-	-	-	-	-	-
081-00-5073	EQUIPMENT RESERVE TSF FR PD	17,317.42	-	-	-	-	-
	Totals	**108,456.35**	**15,600.00**	**25,711.39**	**41,000.00**	**80,685.68**	**65,085.68**
081-66-3001	EQUIPMENT RESERVE MISC EXPENSE	146,497.00	423,403.91	102,138.06	120,000.00	274,961.91	(148,442.00)
	Revenues	108,456.35	15,600.00	25,711.39	41,000.00	80,685.68	
	Expenditures	146,497.00	423,403.91	102,138.06	120,000.00	274,961.91	
	Encumbrances	-	-		-	-	
	Balance Dec 31	273,276.23	(0.00)		194,276.23	-	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
091	**Risk Mgmt Res**	404,287.97	568,754.99	< Bal. Jan 1 >	776,119.28	851,119.28	
091-00-5001	RISK MGMT RES GEN FUND ASSISTA	715,398.66	750,000.00	311,922.98	748,000.00	750,000.00	-
091-00-5012	RISK MGMT RES MISC	212,585.24	120,000.00	-	-	120,000.00	-
091-00-5014	RISK MGMT RES INT ON INVEST	15,641.23	7,300.00	11,598.26	23,000.00	23,000.00	15,700.00
091-00-5102	RISK MGMT RES DENTAL	40,856.07	45,000.00	16,646.34	42,000.00	45,000.00	-
091-00-5103	RISK MGMT RES VISION	8,945.34	9,500.00	3,688.13	9,000.00	9,500.00	-
	Totals	**993,426.54**	**931,800.00**	**343,855.71**	**822,000.00**	**947,500.00**	**15,700.00**
091-66-3001	RISK MGMT RES CLAIMS	323,235.41	610,000.00	290,921.92	400,000.00	610,000.00	-
091-66-3002	RISK MGMT RES FIXED COSTS	191,720.42	210,000.00	137,966.50	237,000.00	210,000.00	-
091-66-3003	RISK MGMT RES ADMIN FEE	63,586.76	42,000.00	33,526.24	59,000.00	42,000.00	-
091-66-3004	RISK MGMT RES DENTAL	34,917.08	45,000.00	20,127.58	42,000.00	45,000.00	-
091-66-3005	RISK MGMT RES VSP	8,135.56	9,500.00	4,608.78	9,000.00	9,500.00	-
	Totals	**621,595.23**	**916,500.00**	**487,151.02**	**747,000.00**	**916,500.00**	**-**
	Revenues	993,426.54	931,800.00	343,855.71	822,000.00	947,500.00	
	Expenditures	621,595.23	916,500.00	487,151.02	747,000.00	916,500.00	
	Encumbrances	-	-		-	-	
	Balance Dec 31	776,119.28	584,054.99		851,119.28	882,119.28	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
Acct. No.	**Account Description**	**2024 Actual**	**2025 Adopted**	**2025 YTD**	**2025 Revised**	**2026 Proposed**	**2025-26 Diff.**
092	**Transient Guest Tax**	145,557.36	156,357.36	< Bal. Jan 1 >	194,752.13	237,252.13	
092-00-5001	TR GUEST TAX REVENUE	90,775.73	82,000.00	38,754.23	85,000.00	85,000.00	3,000.00
092-00-5014	TR GUEST TAX INT ON INVEST	7,923.04	6,200.00	3,029.40	7,200.00	7,200.00	1,000.00
092-00-5024	TR GUEST TAX MERCHANDISE SALES	271.00	500.00	93.00	300.00	500.00	-
092-00-5037	TR GUEST TAX UNENCUMBERED BAL	-	-	-	-	-	-
	Totals	**98,969.77**	**88,700.00**	**41,876.63**	**92,500.00**	**92,700.00**	**4,000.00**
092-66-3001	TR GUEST TAX EXPENSE	49,775.00	245,057.36	29,971.87	50,000.00	329,952.13	84,894.77
	Revenues	98,969.77	88,700.00	41,876.63	92,500.00	92,700.00	
	Expenditures	49,775.00	245,057.36	29,971.87	50,000.00	329,952.13	
	Encumbrances	-	-		-	-	
	Balance Dec 31	194,752.13	(0.00)		237,252.13	-	
Acct. No.	**Account Description**	**2024 Actual**	**2025 Adopted**	**2025 YTD**	**2025 Revised**	**2026 Proposed**	**2025-26 Diff.**
096	**Sales Tax Park/Recreation**	-	32,910.19	< Bal. Jan 1 >	36,940.42	301,613.32	
096-00-5014	ST PARK/REC RES INT ON INVEST	-	-	1,112.28	4,500.00	6,000.00	-
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	36,940.42	-	254,747.53	518,640.00	552,000.00	-
	Totals	**36,940.42**	**-**	**255,859.81**	**523,140.00**	**558,000.00**	**-**
096-66-3001	ST PARK/REC RES MISC EXPENSE	-	-	2,775.00	5,000.00	120,000.00	120,000.00
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	-	-	-	-	-	-
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	58,322.10	30,000.00	30,000.00
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	160,000.00	200,000.00	200,000.00
096-66-3015	ST PARK/REC RES LAKES	-	-	-	-	20,000.00	20,000.00

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
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	3,000.00
096-66-3023	ST PARK/REC RES SIDEWALKS	-	-	-	32,145.00	50,000.00	50,000.00
	Totals	**-**	**-**	**141,828.24**	**258,467.10**	**558,000.00**	**558,000.00**
	Revenues	36,940.42	-	255,859.81	523,140.00	558,000.00	
	Expenditures	-	-	141,828.24	258,467.10	558,000.00	
	Encumbrances	-	-		-	-	
	Balance Dec 31	36,940.42	32,910.19		301,613.32	301,613.32	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
097	**Sales Tax Street**	464,637.42	549,619.42	< Bal. Jan 1 >	352,335.19	360,937.69	
097-00-5014	ST STREET RES INT ON INVEST	30,928.45	28,000.00	7,090.26	23,000.00	23,000.00	(5,000.00)
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	506,813.72	690,000.00	266,757.98	648,300.00	690,000.00	-
	Totals	**537,742.17**	**718,000.00**	**273,848.24**	**671,300.00**	**713,000.00**	**(5,000.00)**
097-66-3001	ST STREET RES EXPENSE	148,526.40	441,045.00	42,660.00	662,697.50	1,073,937.69	632,892.69
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	501,518.00	500,000.00	-	-	-	(500,000.00)
097-66-3007	ST STREET RES SLURRY SEAL	-	-	-	-	-	-
	Totals	**650,044.40**	**941,045.00**	**42,660.00**	**662,697.50**	**1,073,937.69**	**132,892.69**
	Revenues	537,742.17	718,000.00	273,848.24	671,300.00	713,000.00	
	Expenditures	650,044.40	941,045.00	42,660.00	662,697.50	1,073,937.69	
	Encumbrances	-	-		-	-	
	Balance Dec 31	352,335.19	326,574.42		360,937.69	-	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
098	**Sales Tax Park**	144,724.99	32,910.19	< Bal. Jan 1 >	-	-	
098-00-5014	ST PARK RES INT ON INVEST	189.83	4,850.00	-	-	-	(4,850.00)

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
098-00-5037	ST PARK RES UNENCUMBERED BAL	-	-	-	-	-	-
098-00-5038	ST PARK RES PR YR REV	-	-	-	-	-	-
098-00-5067	ST PARK RES TAX PROCEEDS	102,370.31	-	-	-	-	-
	Totals	**102,560.14**	**4,850.00**	**-**	**-**	**-**	**(4,850.00)**
098-66-3001	ST PARK RES EXPENSE	247,285.13	37,760.19	-	-	-	(37,760.19)
098-66-3002	ST PARK RES BUILDINGS	-	-	-	-	-	-
098-66-3003	ST PARK RES GROUNDS	-	-	-	-	-	-
098-66-3004	ST PARK RES EQUIPMENT	-	-	-	-	-	-
098-66-3005	ST PARK RES SIDEWALKS	-	-	-	-	-	-
098-66-3006	ST PARK RES LAKES	-	-	-	-	-	-
098-66-3007	ST PARK RES WIFI	-	-	-	-	-	-
098-66-3008	ST PARK RES FOUNTAIN	-	-	-	-	-	-
098-66-3009	ST PARK RES PROGRAMS	-	-	-	-	-	-
	Totals	**247,285.13**	**37,760.19**	**-**	**-**	**-**	**(37,760.19)**
	Revenues	102,560.14	4,850.00	-	-	-	
	Expenditures	247,285.13	37,760.19	-	-	-	
	Encumbrances	-	-		-	-	
	Balance Dec 31	-	-		-	-	

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
099	**Sales Tax Rec**	636,826.08	765,338.58	< Bal. Jan 1 >	616,993.11	318,105.61	
099-00-5014	ST REC RES INT ON INVEST	40,362.20	32,000.00	9,565.38	23,500.00	11,750.00	(20,250.00)
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	358,267.83	-	-	-	-	-
	Totals	**398,630.03**	**32,000.00**	**9,565.38**	**23,500.00**	**11,750.00**	**(20,250.00)**
099-66-3001	ST REC RES EXPENSE	147,094.41	531,451.08	50,226.68	50,500.00	59,218.11	(472,232.97)
099-66-3002	ST REC RES PROGRAMS	-	-	-	-	-	-
099-66-3003	ST REC RES OFFICE EXPENSE	5,790.09	-	3,071.48	6,000.00	-	-
099-66-3004	ST REC RES INSURANCE	-	-	-	-	-	-
099-66-3005	ST REC RES PC	-	-	-	-	-	-
099-66-3006	ST REC RES EQUIP MAINT	-	-	-	-	-	-

Acct. No.	Account Description	2024 Actual	2025 Adopted	2025 YTD	2025 Revised	2026 Proposed	2025-26 Diff.
099-66-3007	ST REC RES DEBT PAYMENT	265,578.50	265,887.50	45,359.18	265,887.50	270,637.50	4,750.00
099-66-3008	ST REC RES BLDG IMPR	-	-	-	-	-	-