



2026
PROPOSED
Budget (09/15/25)

Amended on
09/16/26 on pages
7 and 56. On
10/01/25 on pages
171-172,
175-176, 24, 25

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City of Austin
500 Fourth Avenue N.E.
Austin, Minnesota 55912-3773



Phone: 507-437-9940

www.ci.austin.mn.us

TO: Honorable Mayor Steve King
Council Member-at-Large Jeff Austin
Council Member Laura Helle
Council Member Rebecca Waller
Council Member Jason Baskin
Council Member Mike Postma
Council Member Oballa Oballa
Council Member Paul Fischer

FROM: ^{TD} Tom Dankert, Director of Administrative Services

DATE: September 10, 2025

RE: 2026 Proposed Budgets
U:\BUDGETS\2026 Budget\2026 Proposed Budget - September 15, 2026\Proposed Cover Letter - 2026.doc

The attached document is an amended document based on some changes made based on the final determinations made on September 8, 2025.

Our goal is to concentrate on the YELLOW pages in the attached document, which are listed below. However, we have included all the departmental budgets in the event Council would like to see individual line items.

- Section #1 – Proposed Tax Levy (page 5)
- Section #2 – Staffing levels (page 9)
- Section #3 – Capital Outlay (page 17)
- Section #4 – Contingency/Outside Agency funding (page 29)
- Section #5 – Use of fund balance (page 47)
- Section #6 – Departmental Budgets (page 49)

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Section #1 – Tax Levy (2026)

The 2026 REQUESTED budget includes a tax levy increase need of 10.29% to a tax levy of \$10,808,000 million (currently at \$9.8 million tax levy for payable 2025).

While we don't anticipate Council to end at that level, below we have provided some estimated CITY taxes on different valued homes at different tax increase levels. This would be the annual residential property payment for 24-hour police and fire coverage, access to numerous parks and a library, plowed streets, and many other services.

Based on the TAX RATE, Austin is ranked 124 out of 239 city's over 2500 in population (almost in the middle).

Rank					
	City	2023 Population	City NTC Rate	2024 LGA	City Certified Levy
109	Winona	25,943	42.64%	11,486,132	11,862,776
124	Austin	26,379	45.88%	9,793,547	8,749,990
132	Faribault	24,217	46.73%	6,972,221	12,032,604
163	Albert Lea	18,278	54.03%	6,868,836	7,691,495
183	Owatonna	26,647	57.62%	5,727,584	18,214,790
239	Virginia	8,302	134.24%	7,043,458	7,333,471

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CITY OF AUSTIN
2026 TAX LEVY - PROPOSED
HEALTH INSURANCE CHANGE (29%)
September 9, 2025

PURPOSE	2025 Adopted TAX LEVY	2025 Proposed TAX LEVY
GENERAL	6,728,810	7,630,994
LIBRARY	1,305,190	1,401,006
PORT AUTHORITY	40,000	40,000
CAPITAL IMP FUND	1,726,000	1,736,000
GRAND TOTALS	<u>9,800,000</u>	<u>10,808,000</u>
Net Change From 2025		1,008,000
Certified LGA for 2025	9,804,050	
Gross Tax Levy Pay 2025	9,800,000	
Certified LGA for 2026		9,804,050
Gross Tax Levy Pay 2026		10,808,000
Gross Tax Levy Pay 2026 increase (%)		10.29%

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Section #2 – Staffing Levels

Investments in our staff represent the commitment we have made to our most important assets. All eight bargaining unit contracts will need to be negotiated as they expire 12/31/25. Therefore, only estimations can be made at this time for those costs.

The 2026 REQUESTED budget increases staffing levels remain at 149.38 for 2026.

The following 5 requested additions are not funded in the 2026 budget:

- **Adding three firefighters to allow for additional staffing needs. Estimated additional investment = \$390,000.**
- **Adding a Graduate Engineer to the Engineering Department. Estimated additional investment = \$128,000.**
- **Adding a Forester position to the Parks, Recreation, and Forestry Department. Estimated additional employee investment = \$132,000.**

Included in the 2026 budget:

- **There was also a request by the Police Department to swap an unfilled Police Officer position into IT help because of recent changes being negotiated with Mower County.**
- **In addition to these five requests, we have requests for some additional funding for staff:**
 - **Paid-on-Call firefighters increase in pension. Estimated additional employee investment = \$4,500.**
 - **Assistant Park Supervisor. Estimated additional employee investment = \$16,000**
 - **Additional temporary salaries for the Austin Public Library. Estimated additional employee investment = \$8,000.**

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Hire 3 firefighters to bring the shift total to 4 with a daily minimum of 3 on duty. Properly staffing the apparatus for response is important for safety of the firefighters and the community. Arriving to a fire scene with 3 plus the chief allows us to fulfill the 2 in/2 out rule required by OSHA. When the OSHA rule is followed and staffing is adequate, we are able to make entry into a structure to start fighting fire and searching for victims. Having 3 on duty at all times also allows us to be flexible in our daily duties.

When council asks what is not getting done? Inspections. Our inspectors are part of the on-duty crew responding to calls. With only 2 on duty, our inspections have started to dwindle in number due to increasing needs of the community. We have not been able to keep pace with the number of inspections conducted in past years.

Another important part of our prevention program is public education. Our public education is aimed at both children and adults. With only 2 on duty, we are constantly interrupted during our fire prevention education sessions. If we had our additional firefighter, we would be able to commit that firefighter to the education program and only interrupt the education for the calls requiring us to have 3 or more on scene.

Our goal with inspections and public education is to stop the fires before they start. One of the big reasons we do not suffer high dollar losses in commercial buildings is due to commercial inspections. The reason we are able to keep fire losses to a minimum is our robust education programming. Like most departments in the city, we wish to keep moving forward instead of just barely keeping our head above water.

And, our call volume at the end of 2013 totaled 547. In 2024 we ran a total of 2277 calls for service with the same number of people on staff.

Done
11/23

2026 BUDGET REQUESTS
PERSONNEL REQUESTS

DEPARTMENT:

Fire Department

Addition needed (description and job duties):

Additional \$250 per PT firefighter paid into their pension starting in 2026.

Estimated cost, including benefits (see bargaining unit contract):

18 x \$250 = \$4500

Proposed method of funding for this position:

Our State Fire Aid continues to increase as property values increase.

Done
JWS
7/11/25

2026 BUDGET REQUESTS
PERSONNEL REQUESTS

DEPARTMENT:

Police Department

Addition needed (description and job duties):

This is not an addition but rather a swapping out of an officer position (#36) in favor of an administrative assistant. This is in recognition of the continuing staffing issuing and a need to address workflow via another route. This also sets us up to look to move to BWC in 2027. This position would remove administrative duties from licensed staff in 2026. They would be housed in Lt. Wollenburg's current desk as his is a position in which admin duties would be lifted.

Estimated cost, including benefits (see bargaining unit contract):

There should be a slight yearly cost reduction in making such a swap.

Proposed method of funding for this position:

Tax Levy

Tom Dankert

From: David McKichan <davidm@CO.MOWER.MN.US>
Sent: Thursday, July 10, 2025 11:13 AM
To: Tom Dankert
Subject: RE: 2026 APD budget submission

CAUTION: This email originated outside of our organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

It would come from patrol, D of I would stay at 5.

Yes, it would be the equivalent of Kari's spot. I would need to base the person back in D of I the spot that Lt. Wollenburg now has. He is aware and OK with it, as he understands would be getting his admin duties lifted from him, that give him that spot.

Dave

From: Tom Dankert <Tdankert@ci.austin.mn.us>
Sent: Thursday, July 10, 2025 11:07 AM
To: David McKichan <davidm@CO.MOWER.MN.US>
Subject: RE: 2026 APD budget submission

CAUTION: This email originated from outside the Mower County system. Only click links or open attachments from trusted sources. Please report suspicious messages using the "Phish Alert" button.

Chief,

Do you want the officer reduction out of Patrol or Detectives?

You want the new Admin. Position in Administration like Kari also?

Tom Dankert

From: David McKichan <davidm@CO.MOWER.MN.US>
Sent: Wednesday, July 9, 2025 12:16 PM
To: Tom Dankert <Tdankert@ci.austin.mn.us>; Craig Clark <craigc@ci.austin.mn.us>
Subject: 2026 APD budget submission

CAUTION: This email originated outside of our organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hopefully, I did not miss anything.

2026 BUDGET REQUESTS

PERSONNEL REQUESTS

DEPARTMENT: ENGINEERING

POSITION: GRADUATE ENGINEER

ESTIMATED COST: GRADE 20, \$38.13 - 54.48, \$79,310.40 – 113,318.40 (2025)

FUNDING SOURCE: TAX LEVY,

- In 2021, multiple positions went unfilled to reduce the tax levy burden associated with COVID. Since then, all the positions have been filled, except one position in Engineering. The Engineering Department currently offsets levy dollars with \$120,000 transfers from other funding sources, such as, State Aid, Capital Revolving, Waste Transfer, SWUD & LOST.

DUTIES: WORKS UNDER THE DIRECTION OF THE ASST. CITY ENGINEER

- Assists with the development, design, and management of City construction projects
- Develop construction plans and specifications
- Assists with calculating assessments
- Coordinates with property owners
- Assists with record keeping, as-built drawings, GIS data and AutoCAD updates
- Assists with tracking construction costs, quantities, and pay applications
- Assists with stormwater management, site inspections and MS4 compliance

SUCCESSION PLANNING: GRADUATE ENGINEER → ASST. CITY ENGINEER → CITY ENGINEER/P.W.D.

- This position provides a level of succession planning necessary to manage the volume of projects that are overseen by the Engineering Department.

Year	Consultant	Project	Amount	Amount	Can this work be done In-House?	Why or why not
2025	WHKS	OAKLAND & 1ST AVE Const Services	\$70,000	\$70,000	Yes	Consultant was used due lack of staff capacity
2024	WHKS	OAKLAND & 1ST AVE Design Services	\$800,000		No	Scale of project too large for our staff
2020	WHKS	4 ST NW/3 AVE NW DESIGN	\$17,132		No	Specialty Design
2021-24	WHKS	CEDAR DRIESNER SIPHON	\$103,100		No	Specialty Design
2018-24	WHKS	I/I Program	\$931,015		No	Scale of project too large for our staff
2023	WHKS	LIFT STATION DESIGN ASSISTANCE	\$10,382		No	This was done to verify our work
	WHKS	INTERSECTION EVAL SERVICES	\$26,272		No	Specialty Design
2022	SEH	Creekside Design	\$358,340	\$358,340	Yes	Consultant was used due lack of staff capacity
2024	SEH	Creekside Construction	\$267,770	\$267,770	Yes	Consultant was used due lack of staff capacity
2023	SEH	Stormwater Resiliency	\$63,809		No	Specialty Design
2017-27	SEH	WWTP	\$10,200,000		No	Specialty Design
	SEH	Flood Projects	\$755,495		No	Specialty Design
	SEH	Airport	\$646,680		No	Specialty Design
2021-23	SEH	Metronet	\$47,358	\$47,358	Yes	Consultant was used due lack of staff capacity
2020-24	SEH	WWTP Levee Design	\$686,170		No	Specialty Design
2025	SEH	WWTP Levee Construction Mngt	\$420,700	\$420,700	Yes	Consultant was used due lack of staff capacity
2021	B&M	21st Ave NE Design & Construction	\$140,653	\$140,653	Yes	Consultant was used due lack of staff capacity
Total			\$15,544,876	\$1,304,821		
				\$260,964	5-yr average	

received
7/22/25
TWD

DEPARTMENT: _____

Park Maintenance

Addition needed (description and job duties):

- #1 POSITION: Forestry Coordinator - Grade 13. The Forestry Coordinator would be responsible for assisting the Director in managing the City's Urban Forestry Program.
- Work independently, interact with the public.
 - Manager tree inventory.
 - Manage treated City owned trees.
 - Assess damaged and diseased trees.
 - Coordinate a tree planting program.
- Be a critical part of the City's response to the devastating impact from the EAB infestation the city has experienced, to include grant research and funding to support treatment, removal efforts and replanting.
- Take over the city's weed abatement and control program
 - Take over the City's tree management on private property program.
 - Take part in management of the City trails system.
- Requirements of this position may be to have ISA Certified Arborist Certification, certification to treat ash trees for EAB, and be a Certified Tree Inspector.
- #2 POSITION: Assistant Parks Supervisor (Park Lead) - Grade 17. This position would report to the Parks Supervisor and be responsible for leading crews on projects and tasks throughout our park system. This is a working supervisor position who will work directly with parks crews on a variety of projects. This new position is designed to be filled by promoting within, therefore not requiring hiring a new position. Estimated total annual additional cost for this position is \$12,000 - \$15,000.

Forestry Coordinator position can be partially paid for by substituting 1 of the seasonal tree watering positions (\$10,000). If necessary, we would replace 1 additional seasonal parks position (\$10,000) This position will also take over for the lawn inspector position (\$8,000). As well as take over the treatment of ash trees rather than contracting out (\$35,000) annually. The cost for treating ash trees may be reduced over time depending on the condition and success of treatments. Total = \$63,000 out of the estimated \$80,000 cost (Step 1) for this position.

#1 POSITION = \$80,000 annually. #2 POSITION +\$13,000 annually.

Proposed method of funding for this position:

#1 POSITION: Forestry Coordinator will be paid for partially through the reduction in (1) seasonal labor funds \$10,000 annually. This position would also take over the weed management and enforcement program (10 hours per week in summer) for \$2,500 savings. This position would become certified and take over the actual treatment of ash trees for a cost saving of over \$30,000 annually (this is currently contracted out.) #2 POSITION: Assistant Parks Supervisor (Park Lead) - Grade 17 would be an in house promotion to an existing parks employee.

The Assistant Parks Supervisor (Park Lead) position is a promotion of existing parks staff, this position would oversee our seasonal parks crews in the summer and assist with managing ice and snow removal routes in the winter. This position will follow up and inspect project completions and report directly to the Parks Supervisor.

Section #3 – Capital Outlay

Replacing capital on an annual basis has always been a priority for staff and the elected officials, hence the need to annually fund capital outlay. Roofs and carpet need replacement, parks equipment needs constant rotation, and police cars are annually budgeted for replacement.

The 2026 PROPOSED budget allocates the following for capital outlay:

- **General Fund = \$906,357 (of which \$100,000 would be paid for via grants).**
- **Capital Improvements Revolving Fund = \$1,894,000 using \$1,736,000 of tax levy.**
- **Sewer User Fund = \$2,420,000 paid for with user fees and does not include major projects. This does NOT include the new WWTP construction!**
- **Waste Transfer Station = \$25,000 paid with banked prior revenues.**
- **Port Authority = \$250,000 paid from fund balance.**
- **Storm Water Utility District Fund = \$720,000 paid with user fees.**
- **Central Garage – Streets = \$1,170,000.**
- **Central Garage – Parks = \$374,000.**
- **M.I.S. Administration = \$107,031.**
- **Fire Fleet Replacement Fund = \$50,000 for the paint corrosion repair (hopefully covered by insurance).**

See following pages for specific capital outlay.

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City of Austin
Capital Equipment
Budget Worksheet
2026 Proposed Budget - **GENERAL FUND #11000**

Department	Description	2026 Request	2026 Proposed
City Clerk	Agenda Management Software (free year 1 if bundled with website) \$12,300 in 2027 and beyond	-	-
City Clerk	Poll Pads (2) cost increase of \$1,150)	4,150	4,150
City	Website redevelopment (required for ADA compliance by 03/31/26)	34,845	34,845
City	Website annual cost	15,362	15,362
Administration	Housing study with HRA	12,500	12,500
City Hall	Door controller replacement/software	2,500	2,500
City Hall	Audio/Visual system for conference room A	22,000	-
City Hall-All	MS365 licenses	24,000	24,000
City Hall	Replace Translucent panels over P& R Offices	32,500	-
Engineering	Engineering and survey equipment	5,000	5,000
Engineering	Aerial Photography Update	7,500	7,500
Police	2 Police SUV Interceptors plus build cost	135,000	135,000
Police	Unmarked Administration car plus equipment build out	50,000	-
Police	Employee Mental Health programming	5,000	5,000
Police	APD Computers	7,000	7,000
Fire	ADA Compliant lobby bathroom remodel	45,000	-
Fire	Mezzanine Exhaust System (remove carcinogens)	7,500	-
Park and Recreation	Miscellaneous Parks (roads and trail maintenance)	35,000	35,000
Park and Recreation	ADA Walkways through parks	30,000	20,000
Park and Recreation	Pavilions/Buildings upgrades/roofs	25,000	15,000
Park and Recreation	Playground equipment and surfaces replacement (1)	215,000	215,000
Park and Recreation	Warming house repair/removal	15,000	-
Park and Recreation	East Side Lake Improvements (small pavilion and restrooms)	15,000	-
Park and Recreation	Todd Park baseball/softball field repairs/upgrades	100,000	-
Park and Recreation	Todd Park backstop repairs (baseball/softball)	100,000	-
Park and Recreation	Upgrade watering carts (safety, future cost savings)	16,000	16,000
Park and Recreation	Relocate Kaufman Park ice rink to Packer Arena	30,000	30,000
Park and Recreation	Riverland concessions/restroom new roof	28,000	28,000
Park and Recreation	5-Plex Asphalt resurface project	20,000	20,000
Park and Recreation	Early Lions Park restroom upgrades/partitions	7,500	7,500
Park and Recreation	Izaak Walton Cabin tables	4,000	4,000
Park and Recreation	Izaak Walton HVAC system replacement	12,000	12,000
Park and Recreation	Vet's Pavilion and Izaak Walton Cabin repairs (2)	100,000	100,000
Park and Recreation	Pickleball Courts (3)	500,000	-
Pool	Repairs including replace wading pool heater, spray feature and other	45,000	-
Pool	Tot lot furnace/boiler replacement	30,000	-
Nature Center	Bridge repair/replacement engineering costs	30,000	30,000
Nature Center	Stain Interpretive Center exterior wood	39,000	-
Bandshell Park	Bandshell Park rain garden (match from SWUD)	75,000	-
Riverside/Packer	Arena ceiling fans	15,000	15,000
Packer Arena	Cabinet heaters	6,000	6,000
Riverside Arena	Rubber flooring replacement	15,000	15,000
Riverside Arena	Entry sidewalk replacement (east-side)	50,000	-
Riverside Arena	Replace steel service doors	15,000	15,000
Senior Center	Air heating unit	10,000	10,000
Senior Center	Electric-eye front door	15,000	15,000
Library	Electrical Inspection/Replace Atrium Lighting	10,000	10,000
Library	RFID enabled materials handling equipment (reduced by Julie)	35,000	35,000
Library	Outdoor Program Space/Lighting (eliminated by Julie)	-	-
	Subtotal	<u>2,052,357</u>	<u>906,357</u>
	2025 Original Budget		<u>619,100</u>

(1) = Grant match for \$50,000.
(2) = Grant match for \$50,000.
(3) = Grant match for \$350,000.

Grants (1 and 2) 100,000
Net 2026 Capital 806,357

RECORD ABOVE PURCHASES IN 49011-6540

City of Austin
Capital Equipment
Budget Worksheet
2026 Proposed Budget - **Capital Improvements Revolving Fund 49000**

Department	Description	2026 Request	2026 Proposed	Needed Tax Levy
Engineering	Tax levy paying 2012 projects (Year 15 of 15)	50,000	50,000	50,000
Engineering	Tax levy paying 2013 projects (Year 14 of 15)	80,000	80,000	80,000
Engineering	Tax levy paying 2014 projects (Year 13 of 15)	56,000	56,000	56,000
Engineering	Tax levy paying 2015 projects (Year 12 of 15)	75,000	75,000	75,000
Engineering	Tax levy paying 2016 projects (Year 11 of 15)	90,000	90,000	90,000
Engineering	Tax levy paying 2017 projects (Year 10 of 15)	95,000	95,000	95,000
Engineering	Tax levy paying 2018 projects (Year 9 of 15)	95,000	95,000	95,000
Engineering	Tax levy paying 2019 projects (Year 8 of 15)	110,000	110,000	110,000
Engineering	Tax levy paying 2020 projects (Year 7 of 15)	110,000	110,000	110,000
Engineering	Tax levy paying 2021 projects (Year 6 of 15)	105,000	105,000	105,000
Engineering	Tax levy paying 2022 projects (Year 5 of 15)	105,000	105,000	105,000
Engineering	Tax levy paying 2023 projects (Year 4 of 15)	135,000	135,000	135,000
Engineering	Tax levy paying 2024 projects (Year 3 of 15)	175,000	175,000	175,000
Engineering	Tax levy paying 2025 projects (Year 2 of 15)	175,000	175,000	175,000
Engineering	Tax levy paying 2026 projects (Year 1 of 15) (1)	175,000	140,000	140,000
Engineering	Hazardous Building Removal	100,000	100,000	100,000
Forestry	Treatment of 400 trees	62,000	62,000	-
Forestry	Purchase 200 trees and watering bags	36,000	36,000	-
Forestry	Contract tree removals	100,000	100,000	-
	Subtotal	<u>1,929,000</u>	<u>1,894,000</u>	1,696,000
	Assessments used to offset tax levy needs			-
	Management Fees to General Fund			40,000
				<u>1,736,000</u>
	2025 Original Budget	<u>2,933,600</u>		<u>1,726,000</u>

(1) - Will support \$2,100,000 of city cost over 15 years (\$2,750,000 less \$650,000 estimated assessments).

RECORD ABOVE PURCHASES IN 48235-6530

City of Austin
Capital Equipment
Budget Worksheet
2026 Proposed Budget - **SEWER USER FUND #61000**

Department	Description	2026 Request	2026 Proposed
WWTP - Sewer	Street Projects and Manhole Replacement	1,000,000	1,000,000
WWTP - Sewer	General Sanitary Sewer Improvements	100,000	100,000
WWTP - Sewer	SW Trunk Sewer Repairs, 12th Street SW	825,000	825,000
WWTP - Sewer	Cook Farm Force Main Extension to 12th Street	225,000	225,000
WWTP - Sewer	14th Street NW, CIPP Line N. 8th Ave. to I90	100,000	100,000
WWTP - Domestic	SW Lift Station (2001) Roof Replacement	20,000	20,000
WWTP - Dom/Ind.	None		
WWTP - Industrial	Hope Street Coatings	150,000	150,000
WWTP - Industrial	None		
WWTP - Industrial	None		
	Subtotal	2,420,000	2,420,000
	2025 Original Budget		3,040,000

RECORD ABOVE PURCHASES IN 49450-6530

RECORD ABOVE PURCHASES IN 49480-6530

RECORD ABOVE PURCHASES IN 49490-6530

RECORD ABOVE PURCHASES IN 49490-6530 (50%)
RECORD ABOVE PURCHASES IN 49480-6530 (50%)

City of Austin
Capital Equipment
Budget Worksheet
2026 Proposed Budget - **Waste Transfer Station Fund 62000**

Department	Description	2026 Request	2026 Proposed
Engineering	Facility remodel, including camera system	25,000	25,000
Engineering		-	-
	Subtotal	25,000	25,000
	2025 Approved Budget		77,500

RECORD ABOVE PURCHASES IN 43230-6520

City of Austin
Capital Equipment
Budget Worksheet
2026 Proposed Budget - **PORT AUTHORITY FUND # 66000**

Department	Description	2026 Request	2026 Proposed
Walker Building	Roof replacement	250,000	250,000
	Subtotal	250,000	250,000
	2025 Original Budget		-

RECORD ABOVE PURCHASES IN 46560-6402

City of Austin
Capital Equipment
Budget Worksheet
2026 Proposed Budget - **STORM WATER UTILITY DISTRICT FUND #67000**

Department	Description	2026 Request	2026 Proposed
Engineering	Storm Sewer Upgrades	500,000	500,000
Engineering	Tile Line Installation	20,000	20,000
Engineering	Storm Sewer Inventory and Inspection Program	200,000	200,000
Engineering	Bandshell Park Rain Garden/Pond	75,000	-
	Subtotal	795,000	720,000
	2025 Original Budget		854,000

RECORD ABOVE PURCHASES IN 43150-6530

City of Austin
Capital Equipment
Budget Worksheet
2026 Proposed Budget - **CENTRAL GARAGE #71000**

Department	Description	2026 Request	2026 Proposed
Central Garage	None	-	-
Central Garage	Replace Central Garage Roof	500,000	500,000
Central Garage	2008 International Plow Truck	285,000	-
Central Garage	2006 Sterling Accentra (#77)	-	190,000
Central Garage	2012 938 Loader (#53)	265,000	265,000
Central Garage	2015 GMC Pickup (#22)	48,000	48,000
Central Garage	2011 Ford F150 Pickup (#91)	48,000	48,000
Central Garage	2011 International WWTP Spreader (Used)	42,000	42,000
Central Garage	Kubota for WWTP	27,000	27,000
Central Garage	2004 Olympia Ice Resurfacer (Hormel Foundation partial grant)	50,000	185,000
	Subtotal	1,265,000	1,305,000
2025 Original Budget			784,000

RECORD ABOVE PURCHASES IN 43317-6540

RECORD ABOVE PURCHASES IN 43317-6560

RECORD ABOVE PURCHASES IN 43317-6520

City of Austin
Capital Equipment
Budget Worksheet
2026 Proposed Budget - **PARKS MAINTENANCE #71000**

Department	Description	2026 Request	2026 Proposed
Parks Maintenance	1 1/4 ton truck and water tank (could come from City \$1 million tree)	75,000	75,000
Parks Maintenance	Pickup Truck #27 from 2002)	50,000	50,000
Parks Maintenance	Pickup Truck #28 from 1997)	50,000	50,000
Parks Maintenance	Skid Loader Tilt Trailer (New)	12,000	12,000
Parks Maintenance	Chipper (#43 from 2015)	125,000	125,000
Parks Maintenance	JD Gator TX (#12 from 2006)	12,000	12,000
	JD 1570 72" Mower/blower/broom/cab (76 from 2016)	50,000	50,000
	Subtotal	<u>374,000</u>	<u>374,000</u>
	2025 Original Budget		<u>299,500</u>

RECORD ABOVE PURCHASES IN 45217-6540

City of Austin
Capital Equipment
Budget Worksheet
2026 Proposed Budget - **MIS REPLACEMENT FUND #72000**

Department	Description	2026 Request	2026 Proposed
City Hall	Miscellaneous computer replacement	20,000	20,000
City Hall	Replace multiple switches between buildings	44,000	44,000
City Hall	Software	43,031	43,031
	Subtotal	107,031	107,031
	2025 Original Budget		46,150

RECORD ABOVE PURCHASES IN 41507-6560

RECORD ABOVE PURCHASES IN 41507-6594

City of Austin
Capital Equipment
Budget Worksheet
2026 Proposed Budget - **FIRE EQUIPMENT REPLACEMENT FUND #73000**

<u>Department</u>	<u>Description</u>	<u>2026 Request</u>	<u>2026 Proposed</u>
Fire Department	Repaint #302 due to corrosion (warranty coverage ??)	50,000	50,000
	Subtotal	50,000	50,000
	2025 Original Budget		70,000

RECORD ABOVE PURCHASES IN 42207-6540

Section #4 – Contingency/Outside Agency funding

Included in Contingency is \$100,000 to fund unbudgeted items that come up during the year

Annually a portion of the City of Austin's budget is allocated towards organizations that provide a benefit to our citizenry.

See following pages for specific outside agencies.

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City of Austin
Contingency Balance
2026 Budget

	2026 Proposed	2026 Requested
Unallocated	150,000	100,000
	150,000	100,000

Austin Agency Allocations
2026 Proposed Budget

Programs	Budget <u>2025</u>	Requested <u>2026</u>	Proposed <u>2026</u>
Human Rights Commission	6,500	6,500	6,500
Welcome Center	8,000	8,000	8,000
4th of July (city request \$10,000 + HF for \$25,000)	35,000	35,000	35,000
Community Band	900	900	900
Austin Symphony	2,000	2,000	2,000
Development Corporation of Austin (annual)	40,000	40,000	40,000
Coalition of Greater Minnesota Cities (estimate)	60,915	58,000	58,000
League of Minnesota Cities (estimate)	21,615	25,000	25,000
Greater MN Partnership (estimate)	2,500	3,000	3,000
Impact Austin	-	22,000	22,000
Mower County Historical Society	4,500	4,500	4,500
KSMQ TV	5,800	5,800	5,800
Pillars of Austin (City sponsored)	14,000	14,000	14,000
Austin Area Commission for the Arts	8,500	10,000	8,500
Seibel Center	4,500	4,500	4,500
Culture and Arts Commission	3,000	3,500	3,500
Accelerate Austin	18,000	-	-
Community Concierge	750	750	750
High Water Music Series	-	4,000	4,000

The Initiative Fund is funded via the Austin Port Authority (Fund 66000)

Austin Human Rights Commission



July 15, 2025

Dear Mr. Mayor and Members of the City Council,

The Human Rights Commission respectfully requests a \$6,500 budget for the Commission's activities in 2026. This request is essential to support and expand our community programs and initiatives.

As you know, the City of Austin maintains a membership with Welcoming America, an organization dedicated to promoting inclusivity and diversity. The dues for the City's affiliation, not the Human Rights Commission exclusively, are \$1,500, which are included as part of the HRC's budget. This leaves us with a current working budget of \$5,000 for our community efforts and programming.

The importance of human rights education and activities continues to grow, as does the need for sustained anti-racist initiatives and efforts to foster diversity, equity, and inclusion in our city. Highlights from our 2025 to date activities include:

- **Juneteenth** we were honored to participate in Austin's first Juneteenth in recent years event with Austin Aspires and several other groups. We were very pleased with a turnout of approximately 250 people.
- **Martin Luther King, Jr. community meal** with over 100 people in attendance on a very cold January night.
- **Taste of Nations (TON):** We continued our involvement in this event. There were approximately 900+ people in attendance at this community event. Our partnership with the Welcome Center was crucial in celebrating community diversity, and we plan to continue this collaboration in 2026.
- **Driver's License education** for Spanish speaking community members at the Austin Public Library.
- **Zonta's Violence Against Women campaign:** We will continue to support Zonta and uniting our voices to advocate for all those who have experienced gender-based violence.
- **4th Avenue Fest:** we continue to have a presence at this event annually.
- **Other events:** Events not yet finalized but in process for 2025, are events during Welcoming America's Welcoming Week (September 12 – 21, 2025); Austin, MN Pride on October 11, Day of the Dead events at Riverland Community College.

Looking ahead to 2026, the HRC will carefully review the ever-evolving needs of community as we best plan to allocate our resources. These initiatives require careful budgeting and planning, not just for 2026 but also for further developments in the coming years.

We have been diligent in managing the funds provided by the City and by partnering with non-profit organizations as appropriate to leverage the impact of these funds. The commission members thank you for considering our request and look forward to continuing our work in cultivating a just and inclusive community where diversity is valued, and human rights are respected.

Sincerely,

Bryan Davis and Vickie Spyhalski, on behalf of the

Austin Human Rights Commission

4/11/0. 6443
33



**PARENTING
RESOURCE CENTER
INC. 1977**

105 1st St. SE Ste. A
Austin, MN 55912
507.437.8330
www.prc-austinmn.org

July 17, 2025

Mr. Craig Clark
City Administrator
500 4th Avenue NE
Austin, MN 55912

Dear Mr. Clark,

I am writing to request funding consideration of **\$8,000** in the City of Austin's 2026 budget to support the **Welcome Center**, a vital program that helps newcomer families and individuals successfully transition into the Austin community. These funds would directly support service coordination efforts, including outreach, case management, and follow-up services, ensuring that families receive the assistance they need.

Welcome Center provides essential services to **Austin's** newcomer families and individuals as they navigate life in a new community. We offer community orientation sessions, connections to stabilizing services, language support, and employment assistance such as job searches, resume creation, and digital literacy. Our work helps reduce barriers that newcomers often face, such as financial hardship, language access, and unfamiliar or complex systems, so that they can find long-term stability and independence.

In 2024, for example, we assisted nearly 300 individuals in obtaining a Minnesota driver's license by translating identification documents, helping them meet a key requirement for employment, school, and daily life. We also hosted education sessions on topics such as ITIN applications, the driving knowledge test, hospice care, and substance misuse.

Beyond direct services, the Welcome Center builds community. Our bilingual staff organizes inclusive social and cultural events where newcomers and long-time Austin residents connect and learn from each other, helping foster a sense of belonging and understanding that supports our city.

Thank you for your consideration and for your continued support of the efforts that make Austin a welcoming place for all. I would be happy to discuss this request further at your convenience.

Sincerely,

Troy Goodwater
Interim Executive Director
Parenting Resource Center



41110.6452

July 14, 2025

Craig Clark
City Administrator
500 4th Avenue NE
Austin, MN 55912

Dear Mr. Clark,

The Austin Community Band has just successfully completed its 2025 performance season. We very much appreciate the continued financial support of the City of Austin. This year we featured two additional groups with the band. For the June 18 concert, we featured the Loudmouth Brass. We played with them on 2 original pieces they wrote followed by having them play another full set of music by themselves. Then for the June 25 concert we split the concert with the Austin Big Band. All three of our June concerts were affected by the weather this year but we didn't let that stop us from performing. Two of the concerts had to be moved to the First United Methodist Church. The season culminated with our performance at the bandshell for the July 4 festivities.

We would like to formally request the City's financial support once again for our 2026 Austin Community Band season. We are once again looking for other musical groups to be able to feature with us. We also know that the Austin Entertainment Group has asked us to perform next July 3rd as a part of their celebration of the 250th anniversary of our country. With your funding combined with funds from other sources we will be able to once again provide a musical experience for the Austin community and surrounding area. We are able to offer these concerts free of charge to the community.

Sincerely,

Tim Davis
Austin Community Band Director

4960

4110.6463

July 9, 2025

Craig Clark MPA
City of Austin
500 4th Avenue NE
Austin, MN 55912

Dear Craig,

The Austin Symphony Orchestra (ASO) respectfully submits this request to the City of Austin for \$2,000.00 for general operating funds. The funding will support the Symphony's 2025-2026 season of seven concerts. ASO was founded in 1957. For seven decades the Symphony and Symphony Chorus have provided high-quality concerts and arts experiences for the community. ASO helps create a vibrant arts culture in Austin which adds to the overall quality of life. ASO helps differentiate Austin from other small cities who do not have a local orchestra. ASO increases opportunities for engagement in the arts community through local community concerts and activities. Each year 130 area residents share their talents and hone their skills by playing instruments and singing with the Symphony Chorus. Advanced High School students can audition to perform with the Symphony. ASO provides family-friendly and affordable concerts. Children and youth in grades K-12 and college students receive free tickets. Musicians ages 16 to 80+ perform together strengthening relationships and engagement. Every October the Symphony provides a free concert for more than 2,000 area youth in grades 4 – 6. The students, plus their teachers and chaperones, travel to Austin to be educated and entertained. ASO introduces the students to the beauty of symphonic music, the various instruments, and the incredible collaboration between 65 musicians and maestro to create live concerts. These concerts are fun for the students and inspires many to learn an instrument and join their school band or orchestra.

City of Austin funding will support: an instrument petting zoo at Austin ArtWorks Festival in August which allows kids and adults to try out an instrument and learn more about the Symphony; free performances of "Superheros and Villains" in October for 2,200 area 4-6 grade students at Knowlton Auditorium; the "Hometown Christmas" concert in December featuring Brian Christianson and Friends. Brian was inducted to Austin High School's Music Hall of Fame in May 2025. Brian and wife Nicole are both 1997 graduates of Austin High School. They moved back to Austin to raise their family after Brian's successful music career in Nashville, TN. The city's funding will support a February 2026 concert featuring an emerging piano virtuoso, Osip Nikiforov, and a May 2026 concert featuring Italy's world renown pianist, Roberto Plano. He will perform Gershwin's "Rhapsody in Blue", in honor of the United States' 250th birthday. The final concert of the 2025-26 season is ASO's popular performance at the July 4, 2026, Freedom Festival which is attended by thousands.

41110.6465

We are very grateful for the City of Austin's past support. With your continued support, Austin Symphony Orchestra will continue to entertain, educate, and engage area residents through community concerts and activities. Thank you for considering this request. Please contact me and visit <https://austinsymphony.org/> for more information.

Sincerely,

Danielle Heiny

Danielle Heiny
ASO Board Member and Grant Coordinator
daniheiny@yahoo.com
507-440-5558



Mower County Historical Society

1303 6th Ave. SW
Phone: (507) 437-6082

Austin, MN 55912
www.mowercountyhistory.org
director@mowercountyhistory.org

July 14, 2025

Craig Clark
City Administrator
500 Fourth Avenue NE
Austin, MN 55912

Dear Mr. Clark,

On behalf of the Mower County Historical Society Board of Directors, we would like to request \$4,500 in financial support from the City of Austin for the 2026 fiscal year.

The mission of the Mower County Historical Society is to discover, collect, preserve, and share the history of Mower County.

During difficult financial times, our mission remains uniquely important. We will continue to *improve the overall museum experience* for our visitors. The Historical Society can continue to grow as a professional institution, both as a historical research facility and as a museum. There is no question that in terms of direct, immediate benefit, the City of Austin receives the most advantage from the Historical Society's location. Your financial support specifically allows us to maintain our exhibit spaces and improve our educational offerings so we can conduct more tours and special events. We are a key player in promoting tourism, in Austin which brings added revenue to local businesses.

The City of Austin has always been a great partner with the Mower County Historical Society, especially with the Pillars of the City program. Your monetary contributions have allowed us to increase our visibility to the citizens of Austin as well as to tourists. We value your support. Thank you for your consideration and ongoing support.

Sincerely,

Randal J. Forster
Executive Director

Jeff Anderson
President - MCHS

41110.6470 ✓

Discover | Collect | Preserve | Share



**PARENTING
RESOURCE CENTER
INC. 1977**

105 1st St. SE Ste. A
Austin, MN 55912
507.437.8330
www.prc-austinmn.org

July 17, 2025

Mr. Craig Clark
City Administrator
500 4th Avenue NE
Austin, MN 55912

Dear Mr. Clark,

I am writing to respectfully request \$4,500 in funding from the City of Austin for the 2026 budget year to support the Michael H. Seibel Family Visitation & Exchange Center. This investment will directly support efforts to strengthen family safety, improve public awareness, and reduce long-term demands on law enforcement and emergency services.

The Seibel Center provides a secure, neutral environment for supervised parenting time and child exchanges, primarily serving families in high-conflict or court-ordered custody situations. These services are essential to the mental, emotional, and social well-being of children, who are often caught in the middle of instability and trauma. Our presence helps ensure that these interactions occur safely, respectfully, and without incident preventing harm and allowing families space to heal.

In 2024, we facilitated over 1,300 hours of supervised visits and 160 exchanges, primarily for families in Austin. As a result, 83% of non-custodial parents reported stronger relationships with their children, and 54% of families experienced a reduction in conflict. These outcomes don't just benefit individuals, they reduce community-wide risk by lowering the likelihood of crisis situations that require police or court involvement.

We are seeking support for three targeted areas that align with city priorities:

1. Facility Safety Improvements – \$2,500

Rationale: The Parenting Time Center (PTC) Standards require robust safety infrastructure, including security cameras, panic buttons, and emergency systems. While state and federal funds support direct services, they often do not cover the costs of these essential upgrades.

Value: Enhancing our facility safety directly protects vulnerable children and parents, reduces the risk of onsite incidents, and helps maintain compliance with PTC safety standards—ultimately reducing the need for police response.

2. Outreach and Prevention – \$1,500

Rationale: Many families in underserved communities are unaware of the Seibel Center's existence. Without intervention, their conflict may escalate into legal disputes or crisis situations that place a strain on city systems.



**WELCOME
CENTER**



MICHAEL H. SEIBEL
Family Visitation &
Exchange Center

41110.6474



PARENTING
RESOURCE CENTER
INC. 1977

105 1st St. SE Ste. A
Austin, MN 55912
507.437.8330
www.prc-austinmn.org

Value: Targeted outreach builds trust with marginalized families and connects them with services before situations escalate. Prevention today means fewer emergency calls and court cases tomorrow saving both lives and city resources.

3. Public Awareness – \$500

Rationale: In 2024, the Austin Police Department responded to 122 assaults, 116 domestic calls, 63 custody disputes, and 38 DANCO violations—many involving families that could benefit from the Seibel Center.

Value: Public awareness efforts—through local campaigns, flyers, and social media—can reduce repeat calls for service by ensuring families know how and when to access safe visitation and exchange services.

We appreciate your consideration of this request and welcome the opportunity to discuss how the Seibel Center's work supports a stronger, safer, and more connected Austin. Thank you for your continued commitment to the well-being of our families and community.

Troy Goodwater
Interim Executive Director
Parenting Resource Center



City of Austin
500 Fourth Avenue N.E.
Austin, Minnesota 55912-3773



Holly Wallace
Planning & Zoning Administrator
507-437-9952 / Fax 507-437-7101
Cellular 1-507-438-2380
Email: hollyw@ci.austin.mn.us

Dear City Council & Mayor King:

The Culture and Arts Commission is requesting \$3500 in the 2026 budget. We respectfully request an increase as the investment is leveraged to multiply the community impact.

In 2025, we hosted the 7th Annual 4th Avenue Fest, a very successful event that served 500+ visitors with live music, art-making activities, free swimming at the community pool, canoe and kayak access to Mill Pond and community connections all utilizing Horace Austin Park. The budget for 4th Ave Fest 2025 was \$3,285. The budget supports performances of many artists, primarily located in Austin.

The Culture and Arts Commission secured a \$10,000 grant from the Southeastern Minnesota Arts Council in 2025, which is funding electrical box wraps. The commission has secured a \$10,000 SEMAC grant each year for the past several years.

Please consider fully funding the Culture and Arts Commission to support our work which adds to the local economy and supports a high quality of life for Austin residents and employers.

Sincerely, Culture & Arts Commissioners: Jenna Viehauser, Geoff Smith, Kandace Feist, Matthew Talmadge, Laura Helle (council representative) and Holly Wallace (staff liaison).





329 N Main Street Suite 106L
Austin, MN 55902
(630) 205-5764
nick@austindca.org

July 30th, 2025

Dear Mayor King and Austin City Council Members,

I am writing to formally request \$22,000 to continue the City of Austin's support of Impact Austin through the end of 2025 and 2026.

Your past support has enabled us to achieve significant milestones as an organization. In 2024, Impact Austin hired its first full-time employee and became part of the Development Corporation of Austin organization. These steps have helped solidify our mission to improve the quality of life for residents, visitors, and workers in Austin and Mower County. Our most substantial project to date has been the Comp Plan 2045 Project, which is scheduled to conclude at the end of 2025. We have played a crucial role in its community engagement efforts, collaborating with our contractors SEH and The Velocity Group, City and County Staff, and community-led teams. Additionally, we have supported various community events and projects, including 4th Ave Fest, Taste of Nations, Highwater Music & Movies Series, and the Downtown Austin decorations committee, among others. With Impact Austin's assistance, these programs have continued to foster a vibrant city for residents and visitors alike.

With your continued support, we are eager to further our work in the community. We will see the Comp Plan 2045 Project through its adoption at the end of 2025. We have also begun to shift our focus to implementing the strategies and ideas resulting from the planning process, nurturing the community-led teams in these efforts. Given our integral role in the project thus far, Impact Austin is uniquely positioned with the knowledge and resources to drive noticeable, positive change in the community through the new Comp Plans. We will also continue to champion and support those in our community who enrich Austin's thriving arts and culture scene, preserve and enhance our Historic Downtown, and celebrate our rich food and agriculture identity.

Thank you for your time and consideration. Please do not hesitate to reach out if you have any questions.

Sincerely,

Nick Novotny

Director of Community Engagement & Enhancement
Impact Austin - The Development Corporation of Austin

41110.6469 + 22,000

41110.6476 - 18,000



Impact Austin Mission Statement: As the placemakers, connectors, strategists, and activators for quality-of-life initiatives in Austin, MN, we are dedicated to improving our city for those residing in, doing business in, and visiting Austin.

Impact Austin Objectives:

- Support the City and County comprehensive plan process and implementation.
- Build alignment and collaboration among government, non-profit, and private sector partners on quality of life and placemaking enhancements.
- Sustain coordination of Impact Austin related Communities of Practice and District Councils.
- Support existing programs, projects and events that improve the built and natural environments, economic prosperity, social stability and equity, educational opportunity, and cultural, entertainment and recreation possibilities.
- Spearhead development of new "things to do", programs, projects and events that fulfills IA's purpose and sustains its operations.

Impact Austin Steering Committee:

Organization

Hormel Foods
 Mayo Clinic
 The Style Lounge/Mod Medspa
 Morem & Waller/Mod Medspa/Tendermaid
 Nord/Haus Real Estate
 Hormel Foundation
 United Way Executive Director
 Riverland President or designee
 Mayo Clinic Representative
 Hormel Institute Executive Director or designee
 City of Austin Administrator or designee
 Mower County Administrator or designee
 Community Member
 Austin HRA
 Discover Austin Executive Director or designee
 Hormel CEO or designee
 Austin Public Schools Superintendent or designee
 Austin Mayor
 Chamber of Commerce CEO

Current Representative

Natosha Walsh
 Kris Johnson
 Lindsey Compton
 Betsy Morem
 Matt Bartholomew
 Scott Aakre
 Molly Lanke
 Dr. Kat Linaker
 Kris Johnson
 Dr. Bob Clarke or Liz Fedie
 Craig Clark
 Matt Verdick or Val Sheedy
 Bonnie Rietz
 Taggert Medgaarden
 Nancy Schnable
 Jim Snee
 Dr. Joey Page
 Steve King
 Joe Bower

Tom Dankert

From: Jason Sehon
Sent: Thursday, July 10, 2025 3:42 PM
To: Tom Dankert
Subject: Budget - High Water Music Series

Tom,

I believe you asked me to send you an email if I wanted to request funds to help support the High Water Music Series. I don't recall the "program support" area you said it might come from but I believe you said it wasn't in any of my line items.

I'm hoping to budget \$4,000 towards the continued efforts of the High Water Music Series at Bandshell for next summer.

Please let me know if you have any questions.

Thanks.



Jason Sehon
Director of Parks, Recreation & Forestry
City of Austin
500 Fourth Avenue NE
Austin, Minnesota 55912-3773
Office: 507-433-1881
Cell: 507-438-1346
Email: jsehon@ci.austin.mn.us

41110.6479



AUSTIN AREA COMMISSION FOR THE ARTS



July 2, 2025

Craig Clark
City of Austin
500 4th Avenue NE
Austin, MN 55912

Dear Craig:

Austin Area Arts formally requests the City of Austin appropriate funds to support our organization in the amount of **\$10,000 in budget year 2026**. Statutory authority for this funding can be found in 471.941 APPROPRIATION FOR ARTISTIC ACTIVITIES.

In 2024, Austin Area Arts served Austin area residents with 170 events involving 400 artists and serving 12,571 people. This was accomplished with 5 paid FTEs and 200+ volunteers. Two highlights were the 10th anniversary celebration of the Austin ArtWorks Center in August 2024 and the official launch of the Historic Paramount Theatre Renovation and Expansion project in November 2024 due to the generosity of the Hormel Foundation.

By investing public tax funds in Austin Area Arts, the city can deliver many benefits to residents and businesses:

- Austin Area Arts added **\$1.4 million to the local economy** in 2024, based on Arts & Economic Prosperity Calculator (americansforthearts.org) which supports our community's vibrant economy.
- Arts programming gives our local employers a competitive advantage in **attracting and retaining a professional workforce**—especially Millennials which supports our community's efforts to attract and retain a professional workforce. Many of Austin's top employers—Mayo Clinic Health System, Mower County and Hormel Foods Corporation—demonstrate the value of Austin Area Arts' contributions in workforce development and quality of life with cash donations. Source: National Governors Association
- The Austin ArtWorks Center and newly improved Historic Paramount Theatre contribute to the downtown neighborhood, helping to **enhance property values** particularly due to recent major capital investments in the Paramount Theatre and the ArtWorks Center building which was vacant for a number of years before operations began in 2014. Source: Social Impact of the Arts Project/The Reinvestment Fund
- Arts programming creates an environment where people feel **welcome** and are **more likely to engage** in all aspects of community life such as **voting and volunteering** which supports the city's efforts to engage residents. Sources: National Endowment for the Arts; Americans for the Arts; Yale Journal of Law & the Humanities.

Austin Area Arts follows non-profit management best practices by leveraging a diverse revenue stream including earned income, public and private grants and individual/business donations. We were pleased to include local government support in our revenue in 2025 and hope to continue to do so in 2026.

Respectfully,

Thomas Robbins - Executive Director





August 28, 2025

Mr. Craig Clark, City Administrator
City of Austin
500 Fourth Ave. NE
Austin, MN 55912-3773



Dear Mr. Clark,

The Austin Area Chamber respectfully requests City funding in the amount of \$750.00 in 2026 for the Community Concierge Program. The concierge program serves more than 250 new professionals each year, providing assistance with rental housing, employment connections for the significant other, school and daycare enrollment assistance, and connections to volunteer opportunities and community activities. The year 2025 has already been a standout year for newcomer engagement with a record number of tours given and newcomers welcomed.

City funds would be used to help support local programming to connect new professionals to community activities and each other through Awesome Austin newcomer events.

Major and smaller employers rely on the concierge program to support the efforts to help professional newcomers choose Austin as a place to work, live and play, providing a benefit to the local economy.

Professional newcomers who have been served by the program are quick to point out how the experience has enriched their lives in Austin. Amanda Klassen (new Hormel employee) writes, "I want to say thank you for putting these newcomer events together. I have been bragging to my Minneapolis and Rochester colleagues about the fun events we have access to here in Austin that they do not have, and I feel very lucky to be part of this community."

A newer Mayo employee, Tamara Thorn, reflects, "Moving to Austin has undoubtedly been one of the best decisions I've ever made, and a significant part of that is thanks to the incredible newcomers' program run by community concierge Kristen Olson. The variety of events and the diverse attendees have not only allowed me to form new friendships but also helped me find a sense of community. In less than a year, I've made more friends and stronger connections here than I did in the past 20 years in my previous location. I can't stress enough how proud I am to tell people that I moved to Austin and to share all the amazing experiences this city has to offer. This program is truly unique, and it has been life-changing for me."

Please consider supporting our efforts to continue to engage new professionals. Because of the investment of our sponsors and funders, hundreds of professionals exploring or beginning their lives in Austin have been able to connect, feel welcomed, and thrive in their new hometown.

If you need any additional information, please don't hesitate to ask.

Sincerely,

A handwritten signature in black ink, appearing to read 'JB'.

Joseph Bower
President, Austin Area Chamber of Commerce

A handwritten signature in black ink, appearing to read 'Kristen Olson'.

Kristen Olson
Community Concierge



Section #5 – Use of Fund Balance

The City of Austin has a higher fund balance remaining at the end of 2024 in the General Fund than our 42-48% informal policy, thanks to the general savings realized with underspending budgets over the years. However, at the beginning of 2025 we transferred \$1.4 million of that to cover costs associated with Emerald Ash Borer and a new Bearcat Police Vehicle.

As you will note in the capital outlay section, there are currently some projects we will propose to use Building Fund dollars for.

The Library Fund is proposing to use \$32,178 for the Technology Librarian here in year four of the position. Year four uses 25% funding from fund balance. Year 2027 position is fully funded.

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Section #6 – Department Budgets

One main direction from the elected officials to start the budget process this year (and almost every other year) has been to provide at least the same level of service as in prior years. In requests from departments, we asked them to provide us a budget that they need to do their job.

The 2026 PROPOSED budget maintains the existing programs for 2026. Same operational model as in 2025.

See following pages for departmental budgets.

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GENERAL FUND – 11000

GENERAL FUND REVENUES BY DEPARTMENT

		Actual		Original	Amended	Requested	Proposed	Proposed
		2023	2024	Budget	Budget	Budget	Budget	% Change
				2025	2025	2026	2026	2024 to 2025
41110	Council	17,079,395	18,072,360	18,813,180	20,585,180	22,075,045	19,718,545	4.81%
41310	Mayor	-	-	-	-	-	-	#DIV/0!
41320	City Administrator	-	-	-	-	-	-	#DIV/0!
41400	City Clerk	135,293	116,151	116,195	116,195	114,345	114,345	-1.59%
41410	Elections	300	17,640	300	300	5,000	5,000	1566.67%
41500	Finance	89,650	100,282	83,500	83,500	100,500	100,500	20.36%
41540	Senior Citizens Center	40,000	40,000	40,000	40,000	40,000	40,000	0.00%
41550	Assessor	-	-	-	-	-	-	#DIV/0!
41610	City Attorney	-	-	-	-	-	-	#DIV/0!
41620	Prosecuting Attorney	110,192	116,111	120,000	120,000	120,000	120,000	0.00%
41800	Human Resources	-	-	-	-	-	-	#DIV/0!
41910	Planning/Zoning	56,969	65,306	39,500	39,500	40,750	48,750	23.42%
41940	City Hall	-	-	-	-	-	-	#DIV/0!
41950	Public Relations	262,684	269,319	250,000	250,000	210,000	210,000	-16.00%
	Subtotal General Government	17,774,483	18,797,169	19,462,675	21,234,675	22,705,640	20,357,140	4.60%
42010	Police Administration	793,256	725,167	715,180	715,180	716,347	766,347	7.15%
42020	Police Investigations	-	-	-	-	-	-	#DIV/0!
42030	Police Patrol	-	-	-	-	-	-	#DIV/0!
42040	Parking Enforcement	-	-	-	-	-	-	#DIV/0!
42050	Police Liaison Officer	-	-	-	-	-	-	#DIV/0!
42060	Police Canine Unit	-	-	-	-	-	-	#DIV/0!
42070	Police Crossing Guards	-	-	-	-	-	-	#DIV/0!
42090	Police Explorer Program	-	-	-	-	-	-	#DIV/0!
42110	Community Service Officer	-	-	-	-	-	-	#DIV/0!
42120	Ellis School Liaison Officer	-	-	-	-	-	-	#DIV/0!
42200	Fire Department	468,337	514,660	432,500	432,500	461,000	480,500	11.10%
42400	Building Inspection	603,249	282,777	429,600	429,600	400,000	421,000	-2.00%
42450	Rental Housing	179,162	179,796	177,600	177,600	180,100	234,100	31.81%
42500	Emergency Management	2,750	2,550	2,200	2,200	2,550	2,550	15.91%
	Subtotal Public Safety	2,046,754	1,704,950	1,757,080	1,757,080	1,759,997	1,904,497	8.39%
43000	Engineering	132,289	133,851	130,600	130,600	136,100	136,100	4.21%
43100	Streets and Highways	109,479	125,756	179,700	179,700	135,000	135,000	-24.87%
43120	Sidewalk, Curb & Gutter	-	-	-	-	-	-	#DIV/0!
43160	Highway Lighting	36,782	22,934	24,000	24,000	24,000	24,000	0.00%
43170	Sign Shop	-	125	-	-	-	-	#DIV/0!
43180	Parking Lots	5,027	4,970	5,000	5,000	5,000	5,000	0.00%
43190	Airport	112,824	104,347	113,075	113,075	108,075	108,075	-4.42%
43260	Nuisances/Complaints	24,386	15,107	14,000	14,000	15,000	30,000	114.29%
	Subtotal Streets and Highways	420,787	407,090	466,375	466,375	423,175	438,175	-6.05%
45010	Recreation Administration	9,400	6,315	6,500	6,500	7,500	7,500	15.38%
45120	Swimming Pool	108,095	100,951	131,000	131,000	132,000	132,000	0.76%
45210	Parks Maintenance	35,460	44,933	35,000	35,000	42,000	53,915	54.04%
45220	Downtown Flowers	27,070	34,081	29,500	29,500	33,000	33,000	11.86%
45240	Parks Maintenance - Forestry	12,389	9,655	-	-	-	-	#DIV/0!
45300	Nature Center Administration	193,167	216,469	248,658	248,658	263,159	263,159	5.83%
45350	Ruby Rupner Auditorium	24,592	14,172	14,000	14,000	14,000	15,400	10.00%
45430	Riverland Ball Diamonds	3,317	2,193	-	-	2,200	2,200	#DIV/0!
45440	Community Rec Center	-	-	-	-	-	-	#DIV/0!
45450	Marcusen Ball Park	1	1	1	1	1	1	0.00%
45460	5-Diamond Complex	3,293	1,600	-	-	1,600	1,600	#DIV/0!
45470	School Diamond Use	-	-	-	-	-	-	#DIV/0!

Revenues (09-15-25)

45480	Ice Rink Facilities	-	-	-	-	-	-	#DIV/0!
45490	Izaak Walton Cabin	15,750	20,857	16,000	16,000	21,000	24,100	50.63%
	Subtotal Parks and Recreation	432,534	451,227	480,659	480,659	516,460	532,875	10.86%
49850	Riverside Arena Administration	213,502	209,966	234,600	234,600	253,600	280,600	19.61%
49860	Riverside Arena Maintenance	-	-	-	-	-	-	#DIV/0!
49870	Packer Arena Administration	78,370	85,303	81,050	81,050	82,500	91,400	12.77%
49880	Packer Arena Maintenance	-	-	-	-	-	-	#DIV/0!
	Subtotal Arenas	291,872	295,269	315,650	315,650	336,100	372,000	17.85%
46500	Economic Development	24,300	9,225	25,000	25,000	25,000	25,000	0.00%
49011	Other	57,164	224,872	15,000	148,785	450,000	100,000	566.67%
49911	Other Financing Uses	-	-	-	-	-	-	#DIV/0!
	Subtotal Other	81,464	234,097	40,000	173,785	475,000	125,000	212.50%
GRAND TOTAL		21,047,894	21,889,802	22,522,439	24,428,224	26,216,372	23,729,687	5.36%

GENERAL FUND EXPENDITURES BY DEPARTMENT

		Actual		Original	Amended	Requested	Proposed	Proposed
		2023	2024	Budget	Budget	Budget	Budget	% Change
				2025	2025	2026	2026	2025 to 2026
41110	Council	279,572	293,921	326,721	326,721	346,528	346,791	6.14%
41310	Mayor	17,197	18,077	18,218	18,218	18,938	18,988	4.23%
41320	City Administrator	290,867	281,929	343,703	343,703	356,003	363,669	5.81%
41400	City Clerk	210,184	202,202	215,657	215,657	229,552	231,361	7.28%
41410	Elections	1,505	43,835	2,000	2,000	55,333	55,511	2675.55%
41500	Finance	555,367	619,551	648,240	648,240	650,434	602,487	-7.06%
41540	Senior Citizens Center	78,265	67,770	80,000	80,000	80,000	80,000	0.00%
41550	Assessor	-	-	-	-	-	-	#DIV/0!
41610	City Attorney	166,987	196,777	209,075	209,075	214,486	221,989	6.18%
41620	Prosecuting Attorney	212,712	213,924	213,464	213,464	216,464	216,464	1.41%
41800	Human Resources	158,162	178,337	305,689	305,689	333,468	340,210	11.29%
41910	Planning/Zoning	288,789	322,239	339,524	339,524	353,814	356,828	5.10%
41940	City Hall	175,359	162,934	174,120	174,120	177,620	177,620	2.01%
41950	Public Relations	7,581	28,552	8,800	8,800	8,800	8,800	0.00%
	Subtotal General Government	2,442,547	2,630,048	2,885,211	2,885,211	3,041,440	3,020,718	4.70%
42010	Police Administration	1,063,101	1,046,130	1,050,297	1,050,297	1,237,414	1,168,617	11.27%
42020	Police Investigations	750,072	736,328	835,874	835,874	818,519	824,263	-1.39%
42030	Police Patrol	3,367,932	3,563,342	4,222,195	4,222,195	4,138,906	4,057,935	-3.89%
42040	Parking Enforcement	-	-	-	-	-	-	#DIV/0!
42050	Police Liaison Officer	149,020	163,530	163,902	163,902	166,840	170,637	4.11%
42060	Police Canine Unit	264	-	-	-	-	-	#DIV/0!
42070	Police Crossing Guards	19,326	21,663	20,657	20,657	20,407	20,478	-0.87%
42090	Police Explorer Program	-	-	-	-	-	-	#DIV/0!
42110	Community Service Officer	200,063	189,860	243,498	243,498	243,773	244,443	0.39%
42120	Ellis School Liaison Officer	124,296	130,931	130,698	130,698	130,043	130,441	-0.20%
42200	Fire Department	2,111,825	2,306,212	2,437,442	2,437,442	2,881,055	2,513,848	3.13%
42400	Building Inspection	357,852	397,605	526,835	526,835	532,242	539,488	2.40%
42450	Rental Housing	184,146	191,431	201,567	201,567	204,395	219,877	9.08%
42500	Emergency Management	32,183	35,142	41,790	41,790	38,290	38,290	-8.38%
	Subtotal Public Safety	8,360,080	8,782,174	9,874,755	9,874,755	10,411,884	9,928,317	0.54%
43000	Engineering	757,573	815,044	828,746	828,746	951,537	830,481	0.21%
43100	Streets and Highways	2,761,997	2,967,903	3,175,722	3,175,722	3,149,938	3,061,517	-3.60%
43120	Sidewalk, Curb & Gutter	14,215	19,699	20,000	20,000	20,000	20,000	0.00%
43160	Highway Lighting	154,277	162,485	178,000	178,000	178,000	178,000	0.00%
43170	Sign Shop	127,871	153,274	156,830	156,830	161,950	165,558	5.57%
43180	Parking Lots	14,828	13,433	18,500	18,500	18,000	18,000	-2.70%
43190	Airport	114,007	105,234	109,540	109,540	122,190	122,190	11.55%
43260	Nuisances/Complaints	7,177	12,773	6,000	6,000	16,200	16,200	170.00%
	Subtotal Streets and Highways	3,951,945	4,249,845	4,493,338	4,493,338	4,617,815	4,411,946	-1.81%
45010	Recreation Administration	585,476	685,681	732,449	732,449	728,724	738,024	0.76%
45120	Swimming Pool	196,272	182,729	230,553	230,553	226,015	215,816	-6.39%
45210	Parks Maintenance	1,051,193	1,140,944	1,165,225	1,165,225	1,194,376	1,208,417	3.71%
45220	Downtown Flowers	58,697	59,202	60,034	60,034	62,198	62,277	3.74%
45240	Parks Maintenance - Forestry	286,138	282,936	358,814	358,814	510,063	383,532	6.89%
45300	Nature Center Administration	597,555	656,857	728,534	728,534	779,522	788,458	8.23%
45350	Ruby Rupner Auditorium	13,909	13,484	13,300	13,300	14,000	14,000	5.26%
45430	Riverland Ball Diamonds	38,424	26,375	37,768	37,768	47,403	47,462	25.67%

Expenses (09-15-25)

45440	Community Recreation Center	138,252	120,528	150,000	150,000	150,000	125,000	-16.67%
45450	Marcusen Ball Park	-	-	-	-	-	-	#DIV/0!
45460	5-Diamond Complex	35,089	14,588	26,890	26,860	40,765	40,816	51.79%
45470	School Diamond Use	-	-	-	-	-	-	#DIV/0!
45480	Ice Rink Facilities	9,277	1,778	9,372	9,372	9,505	7,849	-16.25%
45490	Izaak Walton Cabin	10,992	12,520	10,626	10,626	13,999	14,008	31.83%
	Subtotal Parks and Recreation	3,021,274	3,197,622	3,523,565	3,523,535	3,776,570	3,645,659	3.47%
49850	Riverside Arena Administration	73,066	54,439	72,682	72,682	72,710	73,228	0.75%
49860	Riverside Arena Maintenance	355,524	389,366	385,231	385,231	389,093	391,666	1.67%
49870	Packer Arena Administration	37,787	39,894	43,052	43,052	43,341	43,758	1.64%
49880	Packer Arena Maintenance	116,714	134,655	138,464	138,464	145,762	146,638	5.90%
	Subtotal Arenas	583,091	618,354	639,429	639,429	650,906	655,290	2.48%
46500	Economic Development	401,010	377,181	354,541	354,541	346,900	346,900	-2.16%
49011	Other	931,433	1,297,518	751,600	1,657,385	3,324,857	1,674,857	122.84%
49911	Other Financing Uses	504,856	156,000	-	1,000,000	46,000	46,000	#DIV/0!
	Subtotal Other	1,837,299	1,830,699	1,106,141	3,011,926	3,717,757	2,067,757	86.93%
GRAND TOTAL		20,196,236	21,308,742	22,522,439	24,428,194	26,216,372	23,729,687	5.36%

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		(19,371,754)	(20,258,459)	(1,474,089)	(17,778,439)	(16,799,823)	(16,946,410)
4001	Revenues	4	N		(19,718,545)	(20,585,180)	(1,635,102)	(18,072,360)	(17,079,396)	(17,242,216)
4100	TAXES	5	N		(7,926,994)	(7,004,346)	(53,863)	(6,200,774)	(5,997,775)	(5,695,712)
4101	Local Property Taxes	6		ANN	(7,630,994)	(6,728,810)	-	(5,897,746)	(5,735,967)	(5,416,200)
4102	Mobile Home Taxes	6		ANN	(21,000)	(13,000)	-	(21,472)	(14,691)	(13,254)
4103	Delinquent Property Taxes	6		ANN	(75,000)	(62,536)	-	(74,055)	(62,072)	(73,195)
4105	Penalties & Interest Delinq	6		ANN	(10,000)	(10,000)	-	(9,901)	(8,216)	(9,539)
4108	Hotel/Motel Tax	6		ANN	(190,000)	(190,000)	(53,863)	(197,600)	(176,829)	(183,524)
4109	Hotel/Motel Tax (3%)	6		ANN	-	-	-	-	-	-
4200	SPECIAL ASSESSMENTS	5	N		(25,000)	(50,000)	-	(25,555)	(28,066)	(54,147)
4202	Service Assessments	6		ANN	(25,000)	(50,000)	-	(25,555)	(28,066)	(54,147)
4500	INTERGOVERNMENTAL REVENUES	5	N		(9,868,359)	(9,853,834)	(921,777)	(9,917,843)	(9,006,830)	(10,138,690)
4501	Local Government Aid	6		ANN	(9,824,133)	(9,804,050)	(921,777)	(9,793,547)	(8,882,778)	(8,755,992)
4502	Market Value Credit	6		ANN	-	-	-	-	-	-
4507	Other State Grants	6		ANN	(44,226)	(49,784)	-	(123,763)	(123,798)	(3,709)
4508	Mfg HACA	6		ANN	-	-	-	(533)	(254)	(230)
4514	Federal/State Grants	6		ANN	-	-	-	-	-	(1,378,759)
4700	CHARGES FOR SERVICES	5	N		-	-	(10)	(4,812)	(6,730)	(8,272)
4740	Interest Earnings on Loans	6		ANN	-	-	-	(4,802)	(6,730)	(8,121)
4744	Finance & Interest Charges	6		ANN	-	-	(10)	(10)	-	(151)
5100	MISCELLANEOUS REVENUES	5	N		(1,898,192)	(1,905,000)	(659,452)	(1,923,376)	(2,039,995)	(1,345,395)
5101	Other Revenues	6		ANN	(192)	-	(5,134)	(7,403)	(7,579)	(4,717)
5119	Market Value Gain/Loss	6		ANN	-	-	-	(88,815)	(217,861)	470,478
5121	Interest Earnings	6		ANN	(175,000)	(190,000)	(42,291)	(165,235)	(137,002)	(63,397)
5135	Contributions - Private	6		ANN	(23,000)	(25,000)	(3,000)	(46,000)	(40,500)	(36,000)
5148	Utilities Contribution	6		ANN	(1,700,000)	(1,690,000)	(608,004)	(1,614,809)	(1,639,085)	(1,654,906)
5150	Credit Card Fees	6		ANN	-	-	(1,023)	236	2,032	1,147
5170	Refunds & Reimbursements	6		ANN	-	-	-	-	-	-
5172	Sale of Fixed Assets - City	6		ANN	-	-	-	(1,350)	-	(58,000)
5175	Use of Fund Balance	6		ANN	-	-	-	-	-	-
5400	OTHER FINANCING SOURCES	5	N		-	(1,772,000)	-	-	-	-
5402	Transfers from TIF Fund	6		ANN	-	-	-	-	-	-
5405	Transfers from Debt Service	6		ANN	-	-	-	-	-	-
5420	Transfers from Other Funds	6		ANN	-	-	-	-	-	-
5490	Use of Fund Balance	6		ANN	-	(1,772,000)	-	-	-	-
5500	Direct Expenses	4	N		-	-	-	-	-	-
6000	Expenditures	4	N		346,791	326,721	161,013	293,921	279,573	295,806
6100	SALARIES AND WAGES	5	N		66,600	66,600	26,975	66,600	66,600	65,375
6101	Regular Salaries	6		ANN	66,600	66,600	26,975	66,600	66,600	65,375
6110	EMPLOYEE BENEFITS	5	N		16,541	10,971	2,073	5,435	5,318	5,286
6121	P.E.R.A.	6		ANN	4,995	4,995	388	930	930	930
6122	F.I.C.A.	6		ANN	4,129	4,129	1,192	2,976	2,976	2,900
6125	Medicare F.I.C.A.	6		ANN	966	966	391	966	966	948
6133	Life Insurance Premiums	6		ANN	588	588	102	249	252	228
6136	PFML Premiums	6		ANN	263	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	5,600	293	-	314	194	280
6200	SUPPLIES	5	N		4,000	4,000	2,508	1,763	3,075	5,450

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6201	Office Supplies	6		ANN	4,000	4,000	2,508	1,763	3,075	5,450
6300	PROFESSIONAL SERVICES AND UTIL	5	N		33,500	33,500	10,553	19,514	21,579	26,825
6309	Professional Services	6		ANN	7,000	7,000	-	775	2,001	6,677
6321	Communications	6		ANN	-	-	-	-	-	-
6322	Postage and Freight	6		ANN	-	-	-	-	-	-
6331	Travel-Conference-School	6		ANN	4,500	4,500	418	923	1,126	2,600
6343	Advertising and Publications	6		ANN	10,000	10,000	5,135	7,256	10,004	9,100
6360	P/L Insurance Premiums	6		ANN	12,000	12,000	5,000	10,560	8,448	8,448
6430	OTHER SERVICES AND CHARGES	5	N		226,150	211,650	118,904	200,609	183,001	192,870
6433	Memberships and Subscriptions	6		ANN	88,000	82,000	85,245	94,411	79,404	79,423
6434	Volunteer Recognition	6		ANN	-	-	-	-	-	-
6443	Human Rights Commission	6		ANN	6,500	6,500	3,545	6,532	6,945	6,499
6456	Welcome Center	6		ANN	8,000	8,000	8,000	8,000	8,000	8,000
6461	Memorial Day	6		ANN	-	-	-	-	-	-
6462	4th of July Celebration	6		ANN	35,000	35,000	-	35,000	33,000	58,637
6463	Community Band	6		ANN	900	900	900	900	900	900
6464	Local Artist	6		ANN	500	500	-	500	500	500
6465	Austin Symphony	6		ANN	2,000	2,000	2,000	2,000	2,000	2,000
6466	Christmas in the City	6		ANN	-	-	-	-	-	600
6467	Employee Appreciation	6		ANN	21,500	21,500	278	7,618	2,062	1,922
6468	City Newsletter	6		ANN	2,000	2,000	1,321	2,642	3,762	1,093
6469	Impact Austin Operations	6		ANN	22,000	-	-	-	-	-
6470	MoCo Historical Society	6		ANN	4,500	4,500	4,500	4,500	4,500	4,500
6471	Pillars of Austin	6		ANN	14,000	14,000	-	11,157	14,428	12,801
6472	Austin Area Commission Arts	6		ANN	8,500	8,500	8,500	8,500	8,500	8,500
6473	Mower County Fair Board	6		ANN	-	-	-	-	-	-
6474	Seibel Center	6		ANN	4,500	4,500	4,500	4,500	4,500	4,500
6475	Culture and Arts Commission	6		ANN	3,500	3,000	115	14,349	14,500	2,995
6476	Accelerate Austin	6		ANN	-	18,000	-	-	-	-
6477	Community Concierge	6		ANN	750	750	-	-	-	-
6478	Parenting Resource Center	6		ANN	-	-	-	-	-	-
6479	High Water Music Series	6		ANN	4,000	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		18,988	18,218	6,839	18,077	17,197	16,437
4001	Revenues	4	N		-	-	-	-	-	-
6000	Expenditures	4	N		18,988	18,218	6,839	18,077	17,197	16,437
6100	SALARIES AND WAGES	5	N		12,600	12,600	5,250	12,600	12,600	12,600
6101	Regular Salaries	6		ANN	12,600	12,600	5,250	12,600	12,600	12,600
6110	EMPLOYEE BENEFITS	5	N		2,843	2,048	354	908	885	902
6121	P.E.R.A.	6		ANN	945	945	263	630	630	630
6122	F.I.C.A.	6		ANN	781	781	-	-	-	-
6125	Medicare F.I.C.A.	6		ANN	183	183	76	183	183	183
6133	Life Insurance Premiums	6		ANN	84	84	15	36	36	36
6136	PFML Premiums	6		ANN	50	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	800	55	-	59	36	53
6200	SUPPLIES	5	N		500	500	60	2,056	-	36
6201	Office Supplies	6		ANN	500	500	60	2,056	-	36
6300	PROFESSIONAL SERVICES AND UTIL	5	N		3,045	3,070	1,175	2,513	3,712	2,899
6321	Communications	6		ANN	-	-	-	-	-	-
6322	Postage and Freight	6		ANN	-	25	-	-	-	-
6331	Travel-Conference-School	6		ANN	3,000	3,000	1,156	2,468	3,676	2,863
6343	Advertising and Publications	6		ANN	-	-	19	-	-	-
6360	P/L Insurance Premiums	6		ANN	45	45	-	45	36	36

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		363,669	343,703	128,513	281,930	290,868	272,796
6000	Expenditures	4	N		363,669	343,703	128,513	281,930	290,868	272,796
6100	SALARIES AND WAGES	5	N		223,952	224,524	86,278	194,095	214,035	199,398
6101	Regular Salaries	6		ANN	223,952	224,524	86,278	194,092	214,033	199,388
6102	Overtime Salaries	6		ANN	-	-	-	3	2	10
6104	Temporary Salaries	6		ANN	-	-	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		114,642	94,104	29,984	64,036	55,757	51,710
6112	Car Allowance	6		ANN	4,800	4,800	2,000	4,800	4,800	4,800
6121	P.E.R.A.	6		ANN	16,796	16,839	6,374	14,540	15,997	14,899
6122	F.I.C.A.	6		ANN	14,183	14,218	4,863	11,028	12,205	11,590
6125	Medicare F.I.C.A.	6		ANN	3,317	3,325	1,137	2,579	2,854	2,711
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	2,150
6129	Sick Leave Benefit Premiums	6		ANN	2,799	2,582	1,076	1,561	1,435	696
6131	Health Insurance Premiums	6		ANN	70,309	50,264	13,944	27,836	17,160	13,200
6133	Life Insurance Premiums	6		ANN	168	168	48	84	144	132
6134	Disability Insurance Premiums	6		ANN	448	449	134	280	341	309
6136	PFML Premiums	6		ANN	904	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	918	1,459	408	1,328	821	1,223
6200	SUPPLIES	5	N		1,500	1,500	1,202	1,119	940	1,539
6201	Office Supplies	6		ANN	1,500	1,500	1,202	1,119	940	1,539
6300	PROFESSIONAL SERVICES AND UTIL	5	N		5,775	5,775	3,229	5,199	5,042	5,220
6309	Professional Services	6		ANN	-	-	-	-	-	-
6321	Communications	6		ANN	500	500	389	607	462	418
6322	Postage and Freight	6		ANN	300	300	173	444	105	276
6331	Travel-Conference-School	6		ANN	4,000	4,000	2,261	3,173	3,695	3,746
6360	P/L Insurance Premiums	6		ANN	975	975	406	975	780	780
6400	REPAIRS AND MAINTENANCE	5	N		15,600	15,600	6,500	15,600	13,200	12,900
6404	Repair and Maint. - Equipment	6		ANN	-	-	-	-	-	-
6414	Accounting/DP Rental	6		ANN	15,600	15,600	6,500	15,600	13,200	12,900
6430	OTHER SERVICES AND CHARGES	5	N		2,200	2,200	1,320	1,881	1,894	2,029
6433	Memberships and Subscriptions	6		ANN	2,200	2,200	1,320	1,881	1,894	2,029

Obj	Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000			Revenues / Expenditures	3	N		117,016	99,462	70,600	86,051	74,890	66,669
4001			Revenues	4	N		(114,345)	(116,195)	(16,175)	(116,151)	(135,294)	(126,260)
4300			LICENSES AND PERMITS	5	N		(93,005)	(93,755)	(9,031)	(94,737)	(111,730)	(101,413)
4301			Beer License	6		ANN	-	-	-	-	-	-
4302			Liquor/Wine	6		ANN	(61,080)	(67,100)	(2,648)	(60,970)	(64,587)	(60,678)
4303			Consumption & Display	6		ANN	-	-	-	-	-	-
4304			Food	6		ANN	-	-	-	(85)	(2,265)	(10,130)
4305			Cigarette	6		ANN	(5,250)	(2,310)	(452)	(5,338)	(4,806)	(2,175)
4306			Massage Parlor	6		ANN	(550)	-	-	(500)	(867)	(500)
4307			Masseuse/Masseur	6		ANN	(3,080)	-	(164)	(3,055)	(3,450)	(1,900)
4308			Adult Use License	6		ANN	-	-	-	-	-	-
4309			Tattoo License	6		ANN	-	-	-	-	-	-
4310			Tattoo Establishment	6		ANN	-	-	-	-	-	-
4311			Garbage Hauler	6		ANN	(770)	(1,100)	-	(1,210)	(1,313)	(700)
4312			Gas Station	6		ANN	(1,360)	(1,320)	-	(1,360)	(1,200)	(1,200)
4313			Cab Driver	6		ANN	(660)	(660)	(55)	(630)	(550)	(625)
4314			Cab Owner	6		ANN	(245)	(330)	-	(330)	(300)	(300)
4315			Hotel/Motel Owner	6		ANN	(1,105)	(990)	(85)	(1,311)	(1,125)	(975)
4316			Pawn Shop	6		ANN	(110)	(110)	-	(110)	(100)	(100)
4317			Plumber	6		ANN	-	-	-	-	-	-
4318			Concrete Contractor	6		ANN	-	-	-	-	-	-
4319			Excavation Contractor	6		ANN	(4,080)	(3,850)	(340)	(4,248)	(3,371)	(3,640)
4320			Commercial Hauler	6		ANN	(990)	(385)	-	(550)	(1,363)	(650)
4321			Soft Water Install	6		ANN	(55)	(55)	-	(55)	(50)	(50)
4322			Tree Removal	6		ANN	(1,530)	(1,000)	(237)	(1,811)	(781)	(944)
4323			Sign Install	6		ANN	(765)	(770)	(142)	(1,023)	(1,014)	(715)
4324			Novelty Machine	6		ANN	-	-	-	-	-	(825)
4325			Dog License	6		ANN	(350)	(330)	(475)	(1,234)	(528)	(306)
4326			Cat License	6		ANN	(50)	(10)	(115)	(330)	-	-
4333			Theatre	6		ANN	-	-	-	-	-	-
4334			Moving Permits	6		ANN	-	(55)	-	-	(130)	(125)
4335			Pool Table	6		ANN	-	-	-	-	-	-
4337			Mobile Business License	6		ANN	(2,975)	(3,080)	(843)	(3,012)	(3,088)	(2,903)
4338			UTV Permit Fee	6		ANN	(6,500)	(6,300)	(3,350)	(6,200)	(6,800)	(4,220)
4341			Edible Cannabinoid Permit Fee	6		ANN	(1,500)	(4,000)	(125)	(1,375)	(14,042)	(7,752)
4700			CHARGES FOR SERVICES	5	N		(21,340)	(22,440)	(7,144)	(21,414)	(23,564)	(24,847)
4701			Satisfaction Fees	6		ANN	(4,500)	(5,500)	(1,150)	(3,956)	(4,094)	(5,208)
4704			Maps & Booklets	6		ANN	-	-	-	(16)	(15)	(19)
4706			Assessment Searches	6		ANN	(15,000)	(15,000)	(4,760)	(14,480)	(15,040)	(17,770)

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4707	Photo & Accident Copies	6		ANN	(10)	(10)	(13)	(1)	(2)	(5)
4716	Investigations	6		ANN	(800)	(1,000)	(595)	(1,330)	(2,590)	(810)
4739	License Late Fees	6		ANN	(1,000)	(900)	(611)	(1,586)	(1,790)	(1,015)
4802	Notary Fees	6		ANN	(30)	(30)	(15)	(45)	(33)	(20)
5100	MISCELLANEOUS REVENUES	5	N		-	-	-	-	-	-
5011	Ordinance Admin. Fines	6		ANN	-	-	-	-	-	-
6000	Expenditures	4	N		231,361	215,657	86,775	202,202	210,184	192,929
6100	SALARIES AND WAGES	5	N		152,218	143,755	59,031	132,624	143,692	132,068
6101	Regular Salaries	6		ANN	150,718	142,255	58,508	130,681	139,366	129,807
6102	Overtime Salaries	6		ANN	1,500	1,500	523	1,943	4,326	2,261
6104	Temporary Salaries	6		ANN	-	-	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		39,788	35,447	13,774	32,179	35,376	28,979
6121	P.E.R.A.	6		ANN	11,416	10,782	4,427	9,242	10,798	9,321
6122	F.I.C.A.	6		ANN	9,438	8,913	3,459	7,790	8,306	7,158
6125	Medicare F.I.C.A.	6		ANN	2,207	2,084	809	1,822	1,943	1,674
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	-
6129	Sick Leave Benefit Premiums	6		ANN	1,903	1,653	689	1,068	944	712
6131	Health Insurance Premiums	6		ANN	13,127	10,625	3,953	11,060	12,480	8,925
6133	Life Insurance Premiums	6		ANN	168	168	60	138	144	132
6134	Disability Insurance Premiums	6		ANN	304	288	94	194	222	179
6136	PFML Premiums	6		ANN	601	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	624	934	283	865	539	878
6200	SUPPLIES	5	N		6,000	5,200	250	6,326	6,024	5,242
6201	Office Supplies	6		ANN	6,000	5,200	250	6,326	6,024	5,242
6300	PROFESSIONAL SERVICES AND UTIL	5	N		14,105	11,805	5,095	12,006	8,392	10,185
6309	Professional Services	6		ANN	1,500	-	312	1,618	-	-
6312	Recording Fees	6		ANN	6,000	6,000	1,926	5,828	6,638	7,540
6321	Communications	6		ANN	-	-	-	-	-	-
6322	Postage and Freight	6		ANN	1,500	1,500	223	1,057	677	1,271
6331	Travel-Conference-School	6		ANN	4,400	3,600	2,340	2,798	513	810
6360	P/L Insurance Premiums	6		ANN	705	705	294	705	564	564
6400	REPAIRS AND MAINTENANCE	5	N		19,200	19,400	8,625	19,017	16,650	16,405
6404	Repair and Maint. - Equipment	6		ANN	3,600	3,800	2,125	3,417	3,450	3,505
6414	Accounting/DP Rental	6		ANN	15,600	15,600	6,500	15,600	13,200	12,900
6430	OTHER SERVICES AND CHARGES	5	N		50	50	-	50	50	50
6433	Memberships and Subscriptions	6		ANN	50	50	-	50	50	50

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		50,511	1,700	656	26,195	1,205	41,540
4001	Revenues	4	N		(5,000)	(300)	-	(17,640)	(300)	(4,782)
4500	INTERGOVERNMENTAL REVENUES	5	N		-	-	-	(9,234)	-	-
4507	Other State Grants	6		ANN	-	-	-	(9,234)	-	-
4514	Federal/State Grants	6		ANN	-	-	-	-	-	-
4700	CHARGES FOR SERVICES	5	N		(5,000)	(300)	-	(8,406)	(300)	(4,782)
4753	Public School Revenue	6		ANN	(5,000)	(300)	-	(8,406)	(300)	(4,782)
6000	Expenditures	4	N		55,511	2,000	656	43,835	1,505	46,322
6100	SALARIES AND WAGES	5	N		45,000	-	-	42,096	-	39,223
6101	Regular Salaries	6		ANN	-	-	-	-	-	-
6102	Overtime Salaries	6		ANN	5,000	-	-	2,744	-	5,088
6104	Temporary Salaries	6		ANN	40,000	-	-	39,352	-	34,135
6110	EMPLOYEE BENEFITS	5	N		4,411	-	-	511	-	793
6121	P.E.R.A.	6		ANN	375	-	-	206	-	382
6122	F.I.C.A.	6		ANN	2,790	-	-	208	-	329
6125	Medicare F.I.C.A.	6		ANN	653	-	-	49	-	82
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	-
6129	Sick Leave Benefit Premiums	6		ANN	63	-	-	35	-	-
6131	Health Insurance Premiums	6		ANN	-	-	-	-	-	-
6133	Life Insurance Premiums	6		ANN	-	-	-	-	-	-
6134	Disability Insurance Premiums	6		ANN	10	-	-	-	-	-
6136	PFML Premiums	6		ANN	178	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premi	6		ANN	342	-	-	13	-	-
6200	SUPPLIES	5	N		300	300	-	561	-	255
6201	Office Supplies	6		ANN	300	300	-	561	-	255
6300	PROFESSIONAL SERVICES AND UTIL	5	N		800	500	656	533	305	431
6309	Professional Services	6		ANN	150	-	-	72	-	157
6322	Postage and Freight	6		ANN	350	200	-	305	-	80
6331	Travel-Conference-School	6		ANN	300	300	656	156	305	194
6343	Advertising and Publications	6		ANN	-	-	-	-	-	-
6360	P/L Insurance Premiums	6		ANN	-	-	-	-	-	-
6400	REPAIRS AND MAINTENANCE	5	N		5,000	1,200	-	134	1,200	5,620
6404	Repair and Maint. - Equipment	6		ANN	5,000	1,200	-	134	1,200	5,620

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		501,987	564,740	254,174	519,269	465,717	462,782
4001	Revenues	4	N		(100,500)	(83,500)	(33,884)	(100,282)	(89,650)	(79,629)
4100	TAXES	5	N		(12,000)	(10,000)	(4,552)	(14,128)	(13,566)	(11,734)
4107	Lawful Gaming Tax	6		ANN	(12,000)	(10,000)	(4,552)	(14,128)	(13,566)	(11,734)
4500	INTERGOVERNMENTAL REVENUES	5	N		-	-	-	-	-	-
4515	Shared Finance Director Rev.	6		ANN	-	-	-	-	-	-
4700	CHARGES FOR SERVICES	5	N		-	-	-	-	-	-
4741	Int Earnings on Note - Equal	6		ANN	-	-	-	-	-	-
5100	MISCELLANEOUS REVENUES	5	N		(88,500)	(73,500)	(29,332)	(86,154)	(76,084)	(67,895)
5123	Interest - Admin Fees	6		ANN	(15,000)	-	(4,332)	(19,636)	(16,090)	(6,475)
5151	Accounting Fees	6		ANN	(60,000)	(60,000)	(25,000)	(60,000)	(55,200)	(55,200)
5168	SEMLM/AMCHF Management Fees	6		ANN	(13,500)	(13,500)	-	(6,518)	(4,794)	(6,220)
6000	Expenditures	4	N		602,487	648,240	288,058	619,551	555,367	542,411
6100	SALARIES AND WAGES	5	N		300,590	345,745	136,290	337,693	325,405	304,217
6101	Regular Salaries	6		ANN	300,590	345,745	136,290	331,852	320,066	296,442
6102	Overtime Salaries	6		ANN	-	-	-	5,841	5,339	7,775
6104	Temporary Salaries	6		ANN	-	-	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		141,241	141,635	52,516	132,103	83,096	80,333
6112	Car Allowance	6		ANN	4,800	4,800	1,810	4,377	4,394	4,385
6121	P.E.R.A.	6		ANN	22,544	25,598	10,222	25,215	24,292	22,705
6122	F.I.C.A.	6		ANN	18,934	21,734	7,736	19,185	18,791	17,483
6125	Medicare F.I.C.A.	6		ANN	4,428	5,083	1,809	4,487	4,394	4,095
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	2,580
6129	Sick Leave Benefit Premiums	6		ANN	5,071	5,639	2,350	3,304	3,065	1,506
6131	Health Insurance Premiums	6		ANN	82,181	75,599	27,630	72,510	26,244	25,080
6133	Life Insurance Premiums	6		ANN	244	244	87	209	210	210
6134	Disability Insurance Premiums	6		ANN	601	691	219	506	485	455
6136	PFML Premiums	6		ANN	1,206	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	1,232	2,247	653	2,310	1,221	1,834
6200	SUPPLIES	5	N		5,000	5,000	1,166	3,066	5,761	3,160
6201	Office Supplies	6		ANN	5,000	5,000	1,166	3,066	5,761	3,160
6300	PROFESSIONAL SERVICES AND UTIL	5	N		62,260	64,760	60,161	55,514	57,658	59,899
6301	Audit and Accounting Fees	6		ANN	55,000	58,000	57,118	49,320	52,611	54,263
6321	Communications	6		ANN	400	400	282	327	309	279
6322	Postage and Freight	6		ANN	3,000	2,500	1,397	2,741	2,344	2,500
6331	Travel-Conference-School	6		ANN	2,000	2,000	589	1,266	906	1,369
6360	P/L Insurance Premiums	6		ANN	1,860	1,860	775	1,860	1,488	1,488
6400	REPAIRS AND MAINTENANCE	5	N		91,796	89,600	37,250	89,600	82,000	93,320
6404	Repair and Maint. - Equipment	6		ANN	-	-	-	-	-	-
6414	Accounting/DP Rental	6		ANN	91,596	89,400	37,250	89,400	81,800	93,120
6418	Property Rental	6		ANN	200	200	-	200	200	200
6430	OTHER SERVICES AND CHARGES	5	N		1,600	1,500	675	1,575	1,447	1,482
6433	Memberships and Subscriptions	6		ANN	1,600	1,500	675	1,575	1,447	1,482

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000		Revenues / Expenditures	3	N		40,000	40,000	39,423	27,770	38,265	36,947
4001		Revenues	4	N		(40,000)	(40,000)	-	(40,000)	(40,000)	(40,000)
5100		MISCELLANEOUS REVENUES	5	N		(40,000)	(40,000)	-	(40,000)	(40,000)	(40,000)
5134		County Contribution - Senior	6		ANN	(40,000)	(40,000)	-	(40,000)	(40,000)	(40,000)
6000		Expenditures	4	N		80,000	80,000	39,423	67,770	78,265	76,947
6200		SUPPLIES	5	N		3,125	3,125	-	3,173	2,407	2,466
6219		General Supplies	6		ANN	3,125	3,125	-	3,173	2,407	2,466
6300		PROFESSIONAL SERVICES AND UTIL	5	N		49,035	49,035	31,376	37,263	51,257	43,569
6309		Professional Services	6		ANN	2,500	2,500	992	1,151	478	634
6316		Licenses	6		ANN	500	500	-	-	-	-
6321		Communications	6		ANN	850	850	353	707	707	1,822
6360		P/L Insurance Premiums	6		ANN	19,185	19,185	20,204	12,502	25,325	17,041
6386		Utilities	6		ANN	26,000	26,000	9,827	22,903	24,747	24,072
6400		REPAIRS AND MAINTENANCE	5	N		27,840	27,840	8,047	27,334	24,601	30,912
6401		Cleaning & Waste Removal	6		ANN	15,340	15,340	5,161	16,183	15,460	15,655
6402		Repair and Maint. - Structure	6		ANN	7,500	7,500	803	7,059	5,241	11,657
6415		Equipment Rental	6		ANN	5,000	5,000	2,083	4,092	3,900	3,600

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000	Expenditures	4	N		221,989	209,075	81,972	196,777	166,987	160,377
6100	SALARIES AND WAGES	5	N		123,552	123,386	51,322	120,730	116,064	111,904
6101	Regular Salaries	6		ANN	123,552	123,386	51,322	120,730	116,064	111,904
6110	EMPLOYEE BENEFITS	5	N		94,682	79,934	30,419	75,492	50,479	47,201
6121	P.E.R.A.	6		ANN	9,266	9,254	3,849	9,055	8,705	8,393
6122	F.I.C.A.	6		ANN	7,660	7,650	2,650	6,229	5,605	5,192
6125	Medicare F.I.C.A.	6		ANN	1,792	1,789	620	1,457	1,311	1,214
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	-
6131	Health Insurance Premiums	6		ANN	74,633	60,103	22,964	57,708	34,200	31,500
6133	Life Insurance Premiums	6		ANN	336	336	90	216	216	216
6136	PFML Premiums	6		ANN	488	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	507	802	246	827	442	686
6300	PROFESSIONAL SERVICES AND UTIL	5	N		2,755	2,755	231	555	444	1,272
6304	Legal Fees	6		ANN	1,000	1,000	-	-	-	50
6331	Travel-Conference-School	6		ANN	1,200	1,200	-	-	-	778
6360	P/L Insurance Premiums	6		ANN	555	555	231	555	444	444
6430	OTHER SERVICES AND CHARGES	5	N		1,000	3,000	-	-	-	-
6433	Memberships and Subscriptions	6		ANN	1,000	3,000	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		96,464	93,464	44,805	97,813	102,520	90,767
4001	Revenues	4	N		(120,000)	(120,000)	(44,610)	(116,111)	(110,192)	(95,952)
5000	FINES AND FORFEITS	5	N		(120,000)	(120,000)	(44,610)	(116,111)	(110,192)	(95,952)
5002	Prosecution Fines	6		ANN	(120,000)	(120,000)	(44,610)	(116,111)	(110,192)	(95,952)
6000	Expenditures	4	N		216,464	213,464	89,415	213,924	212,712	186,719
6300	PROFESSIONAL SERVICES AND UTIL	5	N		216,464	213,464	89,415	213,924	212,712	186,719
6309	Professional Services	6		ANN	211,464	211,464	88,110	211,464	211,464	186,468
6318	Contracted Services	6		ANN	5,000	2,000	1,305	2,460	1,248	251

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000	Expenditures	4	N		340,210	305,689	86,517	178,337	158,163	140,727
6100	SALARIES AND WAGES	5	N		208,860	199,603	53,395	121,336	114,240	103,606
6101	Regular Salaries	6		ANN	208,860	199,603	53,395	121,336	111,267	100,906
6102	Overtime Salaries	6		ANN	-	-	-	-	132	-
6104	Temporary Salaries	6		ANN	-	-	-	-	2,841	2,700
6110	EMPLOYEE BENEFITS	5	N		100,730	86,166	18,035	41,682	29,078	29,332
6121	P.E.R.A.	6		ANN	15,664	14,970	4,005	9,100	8,289	7,512
6122	F.I.C.A.	6		ANN	12,949	12,375	3,058	6,937	6,334	5,716
6125	Medicare F.I.C.A.	6		ANN	3,028	2,894	715	1,622	1,481	1,337
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	-
6129	Sick Leave Benefit Premiums	6		ANN	4,302	3,799	1,583	1,686	1,488	701
6131	Health Insurance Premiums	6		ANN	62,520	50,264	8,302	21,239	10,800	13,200
6133	Life Insurance Premiums	6		ANN	168	168	30	72	72	72
6134	Disability Insurance Premiums	6		ANN	418	399	86	193	177	160
6136	PFML Premiums	6		ANN	825	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	856	1,297	256	833	437	634
6200	SUPPLIES	5	N		1,500	1,000	5,116	1,868	991	766
6201	Office Supplies	6		ANN	1,500	1,000	5,116	1,868	991	766
6300	PROFESSIONAL SERVICES AND UTIL	5	N		27,870	18,170	9,922	12,976	13,216	6,483
6305	Employee Assistance	6		ANN	4,800	4,500	4,300	1,726	1,731	2,465
6306	Personnel Services	6		ANN	3,900	3,750	1,403	2,156	3,331	3,389
6309	Professional Services	6		ANN	-	-	-	350	-	-
6321	Communications	6		ANN	850	400	-	-	179	-
6322	Postage and Freight	6		ANN	300	300	44	184	198	129
6331	Travel-Conference-School	6		ANN	2,000	1,000	750	340	841	164
6360	P/L Insurance Premiums	6		ANN	420	420	175	420	336	336
6414	Accounting/DP Rental	6		ANN	15,600	7,800	3,250	7,800	6,600	-
6430	OTHER SERVICES AND CHARGES	5	N		1,250	750	49	475	638	540
6433	Memberships and Subscriptions	6		ANN	1,250	750	49	475	638	540

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		308,078	300,024	131,479	256,933	231,820	221,425
4001	Revenues	4	N		(48,750)	(39,500)	(8,660)	(65,306)	(56,969)	(42,278)
4300	LICENSES AND PERMITS	5	N		(15,750)	(7,250)	(3,305)	(10,555)	(8,735)	(8,899)
4331	Deck/Fence/Other Permits	6		ANN	(5,000)	(5,000)	(2,180)	(5,785)	(5,400)	(5,889)
4332	Sign Permits	6		ANN	(5,500)	(1,250)	(645)	(2,150)	(1,895)	(1,210)
4339	Vacant Housing Permit Fee	6		ANN	(5,250)	(1,000)	(480)	(2,620)	(1,440)	(1,800)
4700	CHARGES FOR SERVICES	5	N		(4,500)	(4,750)	(2,270)	(4,135)	(5,148)	(1,605)
4702	Plat Zoning Fees	6		ANN	(2,500)	(3,000)	(900)	(1,450)	(2,200)	(100)
4703	Variances	6		ANN	(1,250)	(1,000)	(1,100)	(2,400)	(1,739)	(725)
4708	Zoning Review Fee	6		ANN	(750)	(750)	(270)	(285)	(1,209)	(780)
5000	FINES AND FORFEITS	5	N		(3,000)	(2,000)	(2,825)	(25,316)	(17,566)	(6,274)
5011	Ordinance Admin Fee	6		ANN	(3,000)	(2,000)	(2,825)	(25,316)	(17,566)	(6,274)
5100	MISCELLANEOUS REVENUES	5	N		(500)	(500)	(260)	(300)	(520)	(500)
5110	Other Revenues - Planning	6		ANN	(500)	(500)	(260)	(300)	(520)	(500)
5400	OTHER FINANCING SOURCES	5	N		(25,000)	(25,000)	-	(25,000)	(25,000)	(25,000)
5401	Transfers from General Fund	6		ANN	(25,000)	(25,000)	-	(25,000)	(25,000)	(25,000)
6000	Expenditures	4	N		356,828	339,524	140,139	322,239	288,789	263,703
6100	SALARIES AND WAGES	5	N		233,002	228,216	93,905	215,043	198,744	180,559
6101	Regular Salaries	6		ANN	233,002	228,216	93,905	215,043	198,744	180,559
6102	Overtime Salaries	6		ANN	-	-	-	-	-	-
6104	Temporary Salaries	6		ANN	-	-	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		69,841	65,303	24,801	60,286	49,290	43,664
6112	Car Allowance	6		ANN	4,800	4,800	2,000	4,800	4,800	4,800
6121	P.E.R.A.	6		ANN	17,475	17,116	7,043	16,128	14,906	13,542
6122	F.I.C.A.	6		ANN	14,744	14,447	5,533	12,833	11,636	10,618
6125	Medicare F.I.C.A.	6		ANN	3,448	3,379	1,294	3,002	2,721	2,483
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	-
6129	Sick Leave Benefit Premiums	6		ANN	2,913	2,624	1,093	1,502	1,338	632
6131	Health Insurance Premiums	6		ANN	23,117	20,464	6,792	19,693	12,480	10,200
6133	Life Insurance Premiums	6		ANN	168	168	60	144	144	144
6134	Disability Insurance Premiums	6		ANN	466	456	151	343	314	289
6136	PFML Premiums	6		ANN	939	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	1,771	1,849	835	1,841	951	956
6200	SUPPLIES	5	N		1,000	1,000	1,140	1,311	1,259	1,045
6201	Office Supplies	6		ANN	1,000	1,000	1,140	1,311	1,259	1,045
6300	PROFESSIONAL SERVICES AND UTIL	5	N		12,885	12,685	5,373	13,651	10,987	10,532
6303	Engineering Fees	6		ANN	-	-	-	-	-	-
6309	Professional Services	6		ANN	-	-	312	1,064	160	-
6321	Communications	6		ANN	700	500	271	716	549	696
6322	Postage and Freight	6		ANN	1,000	1,000	466	759	1,056	1,179
6331	Travel-Conference-School	6		ANN	1,000	1,000	80	927	1,074	509
6360	P/L Insurance Premiums	6		ANN	10,185	10,185	4,244	10,185	8,148	8,148
6400	REPAIRS AND MAINTENANCE	5	N		29,100	28,320	11,800	28,320	24,948	24,300
6414	Accounting/DP Rental	6		ANN	15,600	15,600	6,500	15,600	13,200	12,900
6415	Equipment Rental	6		ANN	13,500	12,720	5,300	12,720	11,748	11,400
6430	OTHER SERVICES AND CHARGES	5	N		11,000	4,000	3,120	3,628	3,561	3,603
6433	Memberships and Subscriptions	6		ANN	11,000	4,000	3,120	3,628	3,561	3,603

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000	Expenditures	4	N		177,620	174,120	64,512	162,934	175,360	174,200
6200	SUPPLIES	5	N		5,000	4,500	2,194	2,788	3,059	2,367
6219	General Supplies	6		ANN	5,000	4,500	2,194	2,788	3,059	2,367
6300	PROFESSIONAL SERVICES AND UTIL	5	N		82,620	89,620	30,865	75,554	85,362	85,440
6309	Professional Services	6		ANN	-	-	-	-	-	-
6321	Communications	6		ANN	5,000	5,000	1,731	3,921	5,674	4,195
6360	P/L Insurance Premiums	6		ANN	7,620	7,620	3,175	7,620	6,096	6,096
6386	Utilities	6		ANN	70,000	77,000	25,959	64,013	73,592	75,149
6400	REPAIRS AND MAINTENANCE	5	N		90,000	80,000	31,453	84,592	86,939	86,393
6401	Cleaning & Waste Removal	6		ANN	30,000	25,000	11,857	28,036	25,968	24,835
6402	Repair and Maint. - Structure	6		ANN	20,000	15,000	2,929	17,556	23,891	25,558
6415	Equipment Rental	6		ANN	40,000	40,000	16,667	39,000	37,080	36,000

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		(201,200)	(241,200)	(45,134)	(240,767)	(255,103)	(246,335)
4001	Revenues	4	N		(210,000)	(250,000)	(52,206)	(269,319)	(262,684)	(284,836)
4100	TAXES	5	N		(210,000)	(250,000)	(52,206)	(269,319)	(262,684)	(284,836)
4110	CATV Franchise Fees	6		ANN	(210,000)	(250,000)	(52,206)	(269,319)	(262,684)	(284,836)
5100	MISCELLANEOUS REVENUES	5	N		-	-	-	-	-	-
5101	Other Revenues	6		ANN	-	-	-	-	-	-
6000	Expenditures	4	N		8,800	8,800	7,072	28,552	7,581	38,501
6300	PROFESSIONAL SERVICES AND UTIL	5	N		7,800	7,800	6,257	28,552	7,156	6,887
6309	Professional Services	6		ANN	7,800	7,800	6,257	28,552	7,156	6,887
6500	CAPITAL OUTLAY	5	N		1,000	1,000	815	-	425	31,614
6560	Furniture and Fixtures	6		ANN	1,000	1,000	815	-	425	31,614

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		402,270	335,117	417,376	320,963	269,846	537,129
4001	Revenues	4	N		(766,347)	(715,180)	(61,902)	(725,167)	(793,256)	(650,652)
4500	INTERGOVERNMENTAL REVENUES	5	N		(689,190)	(637,023)	(43,264)	(679,629)	(723,880)	(577,178)
4503	Police Training	6		ANN	(35,000)	(35,000)	-	(32,437)	(31,316)	(30,445)
4506	Police Insurance Premium	6		ANN	(390,000)	(340,000)	-	(382,559)	(340,295)	(325,534)
4513	Other State Grants - Police	6		ANN	(10,000)	(10,000)	(43,264)	(12,712)	(115,114)	(8,079)
4514	Federal/State Grants	6		ANN	-	-	-	-	-	-
4519	School District Liaison	6		ANN	(254,190)	(252,023)	-	(251,921)	(237,155)	(213,120)
4700	CHARGES FOR SERVICES	5	N		(30,157)	(30,157)	(6,865)	(29,623)	(28,784)	(26,904)
4710	Special Police Services	6		ANN	(6,000)	(6,000)	(6,365)	(6,365)	(6,869)	(5,636)
4711	School Crossing Guards	6		ANN	(20,657)	(20,657)	-	(21,663)	(19,326)	(17,899)
4712	Parking Meter Load Zone	6		ANN	-	-	-	-	-	-
4713	Autopawn System Revenues	6		ANN	(2,000)	(2,000)	(345)	(1,245)	(1,227)	(1,454)
4738	Impounding & Adoption	6		ANN	(1,500)	(1,500)	(155)	(350)	(1,362)	(1,915)
5000	FINES AND FORFEITS	5	N		(34,000)	(35,000)	(2,145)	(7,775)	(31,831)	(18,779)
5001	Court Fines	6		ANN	-	-	-	-	-	-
5003	Parking Violations	6		ANN	(15,000)	(15,000)	(2,145)	(1,320)	(7,236)	(4,084)
5004	Non-Forfeiture fees	6		ANN	(2,000)	(2,000)	-	(1,260)	(3,825)	(2,300)
5005	DWI Forfeitures	6		ANN	(15,000)	(15,000)	-	(5,195)	(18,265)	(7,714)
5006	Other Felony Forfeitures	6		ANN	(2,000)	(2,000)	-	-	(2,505)	-
5007	Felony DWI County Prosecute	6		ANN	-	-	-	-	-	(4,681)
5008	Ordinance Violation Fines	6		ANN	-	(1,000)	-	-	-	-
5009	Parking Meter Load Zone	6		ANN	-	-	-	-	-	-
5100	MISCELLANEOUS REVENUES	5	N		(13,000)	(13,000)	(9,628)	(8,140)	(8,761)	(27,791)
5102	Other Revenues - Police	6		ANN	(10,000)	(10,000)	(2,982)	(6,063)	(5,357)	(22,020)
5139	Contributions/Donations - Pol	6		ANN	-	-	-	-	-	-
5144	Donations - Police Weight Room	6		ANN	(3,000)	(3,000)	(6,646)	(2,077)	(3,344)	(5,771)
5155	Canine Program	6		ANN	-	-	-	-	(60)	-
5156	Drug & Gambling Forfeitures	6		ANN	-	-	-	-	-	-
5157	Police Explorer Program	6		ANN	-	-	-	-	-	-
5171	Sale of Fixed Assets - Police	6		ANN	-	-	-	-	-	-
6000	Expenditures	4	N		1,168,617	1,050,297	479,278	1,046,130	1,063,102	1,187,781
6100	SALARIES AND WAGES	5	N		364,790	364,790	151,528	352,336	327,932	301,929
6101	Regular Salaries	6		ANN	364,790	364,790	151,528	352,336	327,932	301,929
6102	Overtime Salaries	6		ANN	-	-	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		125,001	123,287	37,763	115,250	90,562	98,361
6115	Clothing Allowance	6		ANN	1,500	1,500	-	2,416	761	1,307
6121	P.E.R.A.	6		ANN	57,575	57,575	23,916	55,522	51,452	47,104
6122	F.I.C.A.	6		ANN	4,251	4,251	1,569	3,694	3,295	3,165
6125	Medicare F.I.C.A.	6		ANN	5,289	5,289	2,083	4,840	4,460	4,014
6127	Professional Licenses	6		ANN	90	90	-	-	90	-
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	2,940
6129	Sick Leave Benefit Premiums	6		ANN	8,263	7,601	3,167	4,429	3,980	1,896

6131	Health Insurance Premiums	6		ANN	22,460	20,462	6,559	17,594	10,800	22,000
6133	Life Insurance Premiums	6		ANN	252	252	90	216	216	216
6134	Disability Insurance Premiums	6		ANN	730	730	243	559	525	483
6136	PFML Premiums	6		ANN	1,441	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	23,150	25,537	136	25,980	14,983	15,236
6200	SUPPLIES	5	N		10,500	10,500	9,753	10,639	5,540	7,764
6201	Office Supplies	6		ANN	500	500	164	3,076	809	223
6219	General Supplies	6		ANN	10,000	10,000	9,589	7,563	4,731	7,541
6300	PROFESSIONAL SERVICES AND UTIL	5	N		509,420	519,420	251,882	534,786	610,554	757,432
6302	Interpretor Fees	6		ANN	-	-	-	-	-	-
6309	Professional Services	6		ANN	10,000	10,000	3,486	58,615	18,043	7,360
6319	Joint Powers Services	6		ANN	392,000	450,000	225,000	425,000	550,000	700,000
6321	Communications	6		ANN	70,000	24,000	5,079	14,168	14,756	15,027
6322	Postage and Freight	6		ANN	1,200	1,200	321	1,166	907	1,140
6331	Travel-Conference-School	6		ANN	28,000	26,000	14,571	27,617	20,272	27,329
6343	Advertising and Publications	6		ANN	-	-	-	-	-	-
6360	P/L Insurance Premiums	6		ANN	8,220	8,220	3,425	8,220	6,576	6,576
6400	REPAIRS AND MAINTENANCE	5	N		126,606	1,000	705	1,492	1,919	880
6404	Repair and Maint. - Equipment	6		ANN	1,500	1,000	705	1,492	1,919	880
6414	Accounting/DP Rental	6		ANN	125,106	-	-	-	-	-
6430	OTHER SERVICES AND CHARGES	5	N		32,300	31,300	27,647	31,627	26,595	21,415
6433	Memberships and Subscriptions	6		ANN	29,000	27,000	26,668	30,039	23,282	19,878
6436	DWI Forfeited Vehicle Expense	6		ANN	1,500	2,500	169	-	1,187	1,264
6444	Drug & Gambling Forfeiture Exp	6		ANN	300	300	-	130	-	-
6445	Other Felony Forfeiture Expens	6		ANN	1,500	1,500	810	1,458	2,126	273

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000		Expenditures	4	N		824,263	835,874	245,551	736,328	750,072	714,888
6100		SALARIES AND WAGES	5	N		598,113	612,749	196,628	552,628	571,655	535,478
6101		Regular Salaries	6		ANN	565,113	579,749	191,477	541,265	546,467	509,377
6102		Overtime Salaries	6		ANN	33,000	33,000	5,151	11,363	25,188	26,101
6110		EMPLOYEE BENEFITS	5	N		214,555	208,430	44,092	172,105	166,060	167,466
6115		Clothing Allowance	6		ANN	3,750	3,750	1,303	3,390	4,109	3,097
6121		P.E.R.A.	6		ANN	105,866	108,457	34,803	96,042	101,183	94,780
6122		F.I.C.A.	6		ANN	-	-	-	-	-	-
6125		Medicare F.I.C.A.	6		ANN	8,673	8,885	2,794	7,638	7,950	7,486
6127		Professional Licenses	6		ANN	150	150	-	-	-	-
6128		Health Insurance Opt Out	6		ANN	-	-	-	-	-	8,460
6129		Sick Leave Benefit Premiums	6		ANN	10,809	11,530	4,804	6,792	6,208	2,708
6131		Health Insurance Premiums	6		ANN	35,154	22,113	-	14,159	13,980	17,600
6133		Life Insurance Premiums	6		ANN	420	420	90	248	270	270
6134		Disability Insurance Premiums	6		ANN	1,196	1,225	298	792	825	762
6136		PFML Premiums	6		ANN	2,363	-	-	-	-	-
6142		Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151		Workers Comp. Insurance Premiu	6		ANN	46,174	51,900	-	43,044	31,535	32,303
6300		PROFESSIONAL SERVICES AND UTIL	5	N		11,595	14,695	4,831	11,595	12,357	11,944
6309		Professional Services	6		ANN	-	-	-	-	-	-
6344		Autopawn Expense	6		ANN	-	3,100	-	-	3,081	2,668
6360		P/L Insurance Premiums	6		ANN	11,595	11,595	4,831	11,595	9,276	9,276

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000	Expenditures	4	N		4,057,935	4,222,195	1,353,054	3,563,342	3,367,932	3,232,805
6100	SALARIES AND WAGES	5	N		2,613,302	2,836,233	971,609	2,501,890	2,343,472	2,257,174
6101	Regular Salaries	6		ANN	2,473,302	2,696,233	936,758	2,338,474	2,199,202	2,086,855
6102	Overtime Salaries	6		ANN	140,000	140,000	34,851	163,416	144,270	170,319
6110	EMPLOYEE BENEFITS	5	N		1,204,833	1,151,162	291,047	857,419	734,072	756,480
6115	Clothing Allowance	6		ANN	19,500	19,500	5,680	14,520	14,119	10,148
6121	P.E.R.A.	6		ANN	462,554	502,013	164,577	429,824	409,290	400,136
6122	F.I.C.A.	6		ANN	-	-	-	-	-	-
6125	Medicare F.I.C.A.	6		ANN	37,893	41,125	13,452	34,187	31,633	30,479
6127	Professional Licenses	6		ANN	900	900	-	1,080	1,182	1,356
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	26,015
6129	Sick Leave Benefit Premiums	6		ANN	35,567	36,796	16,740	21,812	19,597	9,452
6131	Health Insurance Premiums	6		ANN	429,022	302,659	79,361	161,774	117,880	127,500
6133	Life Insurance Premiums	6		ANN	2,100	2,268	464	1,206	1,184	1,244
6134	Disability Insurance Premiums	6		ANN	5,227	5,672	1,384	3,408	3,236	3,158
6136	PFML Premiums	6		ANN	10,323	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	3,036
6151	Workers Comp. Insurance Premiu	6		ANN	201,747	240,229	9,389	189,608	135,951	143,956
6200	SUPPLIES	5	N		106,200	101,200	47,241	80,204	130,792	88,776
6210	S.I.R.T. Equipment	6		ANN	4,200	4,200	762	4,664	5,144	4,364
6212	Motor Fuel and Oil	6		ANN	62,000	62,000	15,212	44,029	50,602	61,045
6219	General Supplies	6		ANN	40,000	35,000	31,267	31,511	75,046	23,367
6300	PROFESSIONAL SERVICES AND UTIL	5	N		73,600	73,600	26,724	67,059	119,609	77,077
6309	Professional Services	6		ANN	10,000	10,000	224	613	64,312	25,391
6321	Communications	6		ANN	-	-	-	-	185	880
6322	Tuition	6		ANN	-	-	-	3,806	5,000	694
6360	P/L Insurance Premiums	6		ANN	63,600	63,600	26,500	62,640	50,112	50,112
6400	REPAIRS AND MAINTENANCE	5	N		60,000	60,000	16,433	56,770	39,987	53,298
6404	Repair and Maint. - Equipment	6		ANN	60,000	60,000	16,433	56,770	39,987	53,298

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000		Expenditures	4	N		-	-	-	-	-	-
6100		SALARIES AND WAGES	5	N		-	-	-	-	-	-
6101		Regular Salaries	6		ANN	-	-	-	-	-	-
6104		Temporary Salaries	6		ANN	-	-	-	-	-	-
6110		EMPLOYEE BENEFITS	5	N		-	-	-	-	-	-
6115		Clothing Allowance	6		ANN	-	-	-	-	-	-
6121		P.E.R.A.	6		ANN	-	-	-	-	-	-
6122		F.I.C.A.	6		ANN	-	-	-	-	-	-
6125		Medicare F.I.C.A.	6		ANN	-	-	-	-	-	-
6129		Sick Leave Benefit Premiums	6		ANN	-	-	-	-	-	-
6131		Health Insurance Premiums	6		ANN	-	-	-	-	-	-
6133		Life Insurance Premiums	6		ANN	-	-	-	-	-	-
6134		Disability Insurance Premiums	6		ANN	-	-	-	-	-	-
6136		PFML Premiums	6		ANN	-	-	-	-	-	-
6142		Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151		Workers Comp. Insurance Premiu	6		ANN	-	-	-	-	-	-
6200		SUPPLIES	5	N		-	-	-	-	-	-
6219		General Supplies	6		ANN	-	-	-	-	-	-
6300		PROFESSIONAL SERVICES AND UTIL	5	N		-	-	-	-	-	-
6322		Postage and Freight	6		ANN	-	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000	Expenditures	4	N		170,637	163,902	64,189	163,530	149,020	133,294
6100	SALARIES AND WAGES	5	N		105,193	105,193	44,148	108,919	105,284	95,621
6101	Regular Salaries	6		ANN	100,693	100,693	42,637	105,088	100,379	91,335
6102	Overtime Salaries	6		ANN	4,500	4,500	1,511	3,831	4,905	4,286
6110	EMPLOYEE BENEFITS	5	N		65,444	58,709	20,041	54,611	43,736	37,673
6115	Clothing Allowance	6		ANN	-	-	-	-	400	-
6121	P.E.R.A.	6		ANN	18,619	18,619	7,814	19,285	18,645	17,289
6122	F.I.C.A.	6		ANN	-	-	-	-	-	-
6125	Medicare F.I.C.A.	6		ANN	1,525	1,525	564	1,404	1,351	1,215
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	-
6129	Sick Leave Benefit Premiums	6		ANN	1,315	1,210	504	684	664	309
6131	Health Insurance Premiums	6		ANN	35,154	28,151	11,069	26,985	17,160	13,200
6133	Life Insurance Premiums	6		ANN	84	84	23	54	54	54
6134	Disability Insurance Premiums	6		ANN	210	210	67	156	152	141
6136	PFML Premiums	6		ANN	416	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	8,121	8,910	-	6,043	5,310	5,465
6300	PROFESSIONAL SERVICES AND UTIL	5	N		-	-	-	-	-	-
6331	Travel-Conference-School	6		ANN	-	-	-	-	-	-

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000		Expenditures	4	N		-	-	-	-	264	2,501
6200		SUPPLIES	5	N		-	-	-	-	-	224
6219		General Supplies	6		ANN	-	-	-	-	-	224
6300		PROFESSIONAL SERVICES AND UTIL	5	N		-	-	-	-	264	2,277
6309		Professional Services	6		ANN	-	-	-	-	264	2,277
6331		Travel-Conference-School	6		ANN	-	-	-	-	-	-

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000		Expenditures	4	N		20,478	20,657	11,838	21,663	19,326	17,900
6100		SALARIES AND WAGES	5	N		18,000	18,000	9,795	18,090	17,059	16,541
6104		Temporary Salaries	6		ANN	18,000	18,000	9,795	18,090	17,059	16,541
6110		EMPLOYEE BENEFITS	5	N		2,478	2,657	2,043	3,573	2,267	1,359
6121		P.E.R.A.	6		ANN	-	-	687	1,183	-	-
6122		F.I.C.A.	6		ANN	1,116	1,116	607	1,122	1,058	1,026
6125		Medicare F.I.C.A.	6		ANN	261	261	142	262	247	240
6136		PFML Premiums	6		ANN	71	-	-	-	-	-
6142		Unemployment Benefits Paid	6		ANN	-	-	-	72	238	-
6151		Workers Comp. Insurance Premiu	6		ANN	1,030	1,280	607	934	724	93
6400		REPAIRS AND MAINTENANCE	5	N		-	-	-	-	-	-
6404		Repair and Maint. - Equipment	6		ANN	-	-	-	-	-	-

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000		Expenditures	4	N		-	800	-	-	-	-
6200		SUPPLIES	5	N		-	800	-	-	-	-
6219		General Supplies	6		ANN	-	800	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000	Expenditures	4	N		244,443	243,498	93,067	189,860	200,063	186,452
6100	SALARIES AND WAGES	5	N		169,507	164,210	68,232	142,009	142,665	134,596
6101	Regular Salaries	6		ANN	168,507	163,210	68,231	141,757	142,653	134,585
6102	Overtime Salaries	6		ANN	1,000	1,000	1	252	12	11
6104	Temporary Salaries	6		ANN	-	-	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		43,886	48,238	12,300	24,472	32,114	27,596
6115	Clothing Allowance	6		ANN	900	900	180	-	535	-
6121	P.E.R.A.	6		ANN	12,713	12,316	5,117	10,651	10,700	10,113
6122	F.I.C.A.	6		ANN	10,509	10,181	4,152	8,631	8,676	8,521
6125	Medicare F.I.C.A.	6		ANN	2,458	2,381	971	2,018	2,029	1,993
6127	Professional Licenses	6		ANN	-	-	-	-	-	-
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	5,160
6129	Sick Leave Benefit Premiums	6		ANN	3,001	2,700	1,125	1,601	1,489	707
6131	Health Insurance Premiums	6		ANN	-	5,313	-	-	-	-
6133	Life Insurance Premiums	6		ANN	210	210	60	144	144	145
6134	Disability Insurance Premiums	6		ANN	339	328	92	210	199	184
6136	PFML Premiums	6		ANN	670	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	13,086	13,909	603	1,217	8,342	773
6200	SUPPLIES	5	N		1,400	1,400	162	2,395	246	1,030
6219	General Supplies	6		ANN	1,400	1,400	162	2,395	246	1,030
6300	PROFESSIONAL SERVICES AND UTIL	5	N		26,400	26,400	11,017	20,922	22,511	20,634
6309	Professional Services	6		ANN	2,000	2,000	126	2,554	4,044	1,150
6360	P/L Insurance Premiums	6		ANN	9,000	9,000	3,750	8,730	6,984	6,984
6386	Utilities	6		ANN	15,400	15,400	7,141	9,638	11,483	12,500
6400	REPAIRS AND MAINTENANCE	5	N		3,250	3,250	1,356	62	2,527	2,596
6401	Cleaning & Waste Removal	6		ANN	2,750	2,750	121	-	2,500	2,500
6402	Repair and Maint. - Structure	6		ANN	500	500	1,235	62	27	96

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000		Expenditures	4	N		130,441	130,698	51,654	130,931	124,296	116,445
6100		SALARIES AND WAGES	5	N		100,693	100,693	42,903	104,142	99,199	91,949
6101		Regular Salaries	6		ANN	100,693	100,693	42,880	104,109	99,199	91,913
6102		Overtime Salaries	6		ANN	-	-	23	33	-	36
6110		EMPLOYEE BENEFITS	5	N		29,748	30,005	8,751	26,789	25,097	24,496
6115		Clothing Allowance	6		ANN	750	750	-	-	-	966
6121		P.E.R.A.	6		ANN	17,823	17,823	7,594	18,433	17,561	16,306
6122		F.I.C.A.	6		ANN	-	-	-	-	-	-
6125		Medicare F.I.C.A.	6		ANN	1,460	1,460	584	1,418	1,357	1,255
6128		Health Insurance Opt Out	6		ANN	-	-	-	-	-	-
6129		Sick Leave Benefit Premiums	6		ANN	1,259	1,158	483	684	664	309
6131		Health Insurance Premiums	6		ANN	-	-	-	-	-	-
6133		Life Insurance Premiums	6		ANN	84	84	23	54	54	54
6134		Disability Insurance Premiums	6		ANN	201	201	67	157	151	141
6136		PFML Premiums	6		ANN	398	-	-	-	-	-
6142		Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151		Workers Comp. Insurance Premiu	6		ANN	7,773	8,529	-	6,043	5,310	5,465

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		2,033,348	2,004,942	765,169	1,791,552	1,625,488	1,517,964
4001	Revenues	4	N		(480,500)	(432,500)	(90,329)	(514,660)	(486,337)	(464,955)
4500	INTERGOVERNMENTAL REVENUES	5	N		(204,000)	(168,000)	-	(239,097)	(218,425)	(196,047)
4505	Fire Amortization	6		ANN	(200,000)	(165,000)	-	(195,602)	(174,804)	(158,641)
4514	Federal /State Grants	6		ANN	(4,000)	(3,000)	-	(14,185)	(14,146)	(7,310)
4531	PERA Aid (on behalf)	6		ANN	-	-	-	(29,310)	(29,475)	(30,096)
4700	CHARGES FOR SERVICES	5	N		(271,500)	(259,500)	(89,931)	(266,531)	(259,260)	(255,049)
4714	Special Fire Services	6		ANN	(11,500)	(3,500)	(1,359)	(3,624)	(5,832)	(3,667)
4715	Rural Fire Services	6		ANN	(150,000)	(146,000)	(51,795)	(152,713)	(143,504)	(141,700)
4803	Fire Hydrant Fee (\$1)	6		ANN	(110,000)	(110,000)	(36,777)	(110,194)	(109,924)	(109,682)
5100	MISCELLANEOUS REVENUES	5	N		(5,000)	(5,000)	(398)	(9,032)	(8,652)	(13,859)
5111	Other Revenues - Fire	6		ANN	-	-	-	(1,500)	(35)	(631)
5144	Donations - Weight Room	6		ANN	-	-	-	(468)	(1,062)	(3,124)
5147	Contributions - Fire	6		ANN	(5,000)	(5,000)	(398)	(7,064)	(7,555)	(10,104)
5400	OTHER FINANCING SOURCES	5	N		-	-	-	-	-	-
5404	Transfers from Fire PERA	6		ANN	-	-	-	-	-	-
6000	Expenditures	4	N		2,513,848	2,437,442	855,498	2,306,212	2,111,825	1,982,919
6100	SALARIES AND WAGES	5	N		1,365,167	1,321,498	533,098	1,265,081	1,178,486	1,090,448
6101	Regular Salaries	6		ANN	1,217,167	1,173,498	472,850	1,113,135	1,065,052	970,959
6102	Overtime Salaries	6		ANN	45,000	45,000	26,380	58,016	51,911	49,471
6103	Paid On-Call Salaries	6		ANN	103,000	103,000	33,868	93,930	61,523	70,018
6104	Temporary Salaries	6		ANN	-	-	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		635,031	603,744	152,184	558,672	447,470	437,929
6113	Employee Meal Tickets	6		ANN	-	-	-	-	-	-
6115	Clothing Allowance	6		ANN	8,500	8,500	2,457	8,600	10,148	6,516
6120	GASB 68 PERA Expense	6		ANN	-	-	-	29,310	29,475	30,096
6121	P.E.R.A.	6		ANN	216,411	208,682	85,591	199,952	188,589	174,088
6122	F.I.C.A.	6		ANN	10,637	10,637	3,726	9,714	7,460	8,086
6125	Medicare F.I.C.A.	6		ANN	19,795	19,162	7,251	17,232	15,806	15,060
6126	Paid On-Call Pension	6		ANN	60,250	55,750	-	42,500	38,146	53,875
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	15,480
6129	Sick Leave Benefit Premiums	6		ANN	17,900	15,955	6,648	9,176	9,054	4,513
6131	Health Insurance Premiums	6		ANN	147,143	120,992	45,173	111,918	69,400	36,600
6133	Life Insurance Premiums	6		ANN	924	924	444	1,082	975	1,100
6134	Disability Insurance Premiums	6		ANN	2,524	2,437	733	1,700	1,582	1,551
6135	Health Insurance - Retirees	6		ANN	-	-	-	-	-	-
6136	PFML Premiums	6		ANN	5,392	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	145,555	160,705	161	127,488	76,835	90,964
6200	SUPPLIES	5	N		78,800	78,250	22,158	71,658	68,314	68,859
6201	Office Supplies	6		ANN	4,000	4,000	389	1,678	1,914	2,365
6209	Fire Prevention Supplies	6		ANN	10,000	9,750	-	10,229	9,290	8,682
6213	Diesel Fuel	6		ANN	300	300	-	174	212	284

6214	Special Fire Supplies	6	ANN	57,500	57,500	19,065	52,697	51,440	52,739
6217	Linen Supplies	6	ANN	1,000	1,100	294	841	727	1,094
6219	General Supplies	6	ANN	6,000	5,600	2,410	6,039	4,731	3,695
6300	PROFESSIONAL SERVICES AND UTIL	5	N	163,950	163,050	38,467	148,688	161,712	144,419
6305	Employee Assistance	6	ANN	200	200	-	-	-	-
6309	Professional Services	6	ANN	16,000	16,000	13,326	13,564	23,800	14,371
6321	Communications	6	ANN	6,500	6,500	1,717	3,176	6,841	5,660
6322	Postage and Freight	6	ANN	400	400	34	256	361	192
6331	Travel-Conference-School	6	ANN	8,000	7,000	3,393	10,311	6,421	6,033
6332	Tuition	6	ANN	16,000	16,000	6,650	11,257	15,696	9,210
6343	Advertising and Publications	6	ANN	800	800	-	-	-	795
6360	P/L Insurance Premiums	6	ANN	12,000	12,000	5,000	10,935	8,748	8,748
6381	Electricity	6	ANN	8,000	8,000	3,492	7,514	7,206	6,850
6382	Water	6	ANN	1,600	1,600	642	1,365	1,428	1,281
6383	Natural Gas	6	ANN	6,500	6,750	3,809	3,683	5,219	5,531
6385	Sewer Charges	6	ANN	1,200	1,300	404	947	960	716
6386	Utilities	6	ANN	86,750	86,500	-	85,680	85,032	85,032
6400	REPAIRS AND MAINTENANCE	5	N	269,500	269,500	109,366	261,470	254,522	239,760
6401	Cleaning & Waste Removal	6	ANN	1,000	1,000	303	726	639	830
6402	Repair and Maint. - Structure	6	ANN	18,000	18,000	4,373	12,825	17,281	13,286
6404	Repair and Maint. - Equipment	6	ANN	5,500	5,500	2,607	4,287	3,618	3,044
6415	Equipment Rental	6	ANN	245,000	245,000	102,083	243,632	232,984	222,600
6430	OTHER SERVICES AND CHARGES	5	N	1,400	1,400	225	643	1,321	1,504
6433	Memberships and Subscriptions	6	ANN	1,400	1,400	225	643	1,321	1,504

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		118,488	97,235	(36,819)	114,828	(245,397)	(76,865)
4001	Revenues	4	N		(421,000)	(429,600)	(204,813)	(282,777)	(603,249)	(445,251)
4300	LICENSES AND PERMITS	5	N		(401,000)	(425,000)	(200,294)	(276,440)	(598,484)	(440,484)
4327	Building Permits	6		ANN	(306,000)	(330,000)	(149,945)	(218,132)	(464,460)	(300,595)
4329	Plumbing Permits	6		ANN	(40,000)	(40,000)	(20,337)	(22,153)	(54,156)	(53,550)
4330	Heating & Mechanical Permits	6		ANN	(55,000)	(55,000)	(30,012)	(36,155)	(79,868)	(86,339)
4700	CHARGES FOR SERVICES	5	N		(4,500)	(4,500)	(4,110)	(5,520)	(4,400)	(4,439)
4717	Building Investigations	6		ANN	(500)	(500)	-	-	-	(239)
4735	Program Fees - Seminar	6		ANN	(4,000)	(4,000)	(4,110)	(5,520)	(4,400)	(4,200)
5000	FINES AND FORFEITS	5	N		-	-	-	-	-	-
5011	Ordinance Admin Fee	6		ANN	-	-	-	-	-	-
5100	MISCELLANEOUS REVENUES	5	N		(500)	(100)	(409)	(817)	(365)	(328)
5011	Credit Card Fees	6		ANN	(500)	(100)	(409)	(817)	(365)	(328)
5400	OTHER FINANCING SOURCES	5	N		(15,000)	-	-	-	-	-
5401	Transfers from General Fund	6		ANN	(15,000)	-	-	-	-	-
6000	Expenditures	4	N		539,488	526,835	167,994	397,605	357,852	368,386
6100	SALARIES AND WAGES	5	N		336,449	353,547	101,756	253,721	247,486	239,190
6101	Regular Salaries	6		ANN	335,449	352,547	101,756	253,721	247,382	237,314
6102	Overtime Salaries	6		ANN	1,000	1,000	-	-	104	1,876
6104	Temporary Salaries	6		ANN	-	-	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		122,354	94,163	25,964	62,907	50,447	63,790
6121	P.E.R.A.	6		ANN	25,234	26,516	7,632	19,029	18,576	17,940
6122	F.I.C.A.	6		ANN	20,860	21,920	5,881	14,859	14,332	13,948
6125	Medicare F.I.C.A.	6		ANN	4,879	5,126	1,375	3,475	3,351	3,262
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	2,850
6129	Sick Leave Benefit Premiums	6		ANN	4,206	4,066	1,694	1,851	1,704	916
6131	Health Insurance Premiums	6		ANN	62,520	32,738	8,302	21,239	10,800	23,100
6133	Life Insurance Premiums	6		ANN	336	336	76	183	180	180
6134	Disability Insurance Premiums	6		ANN	673	707	159	373	352	326
6136	PFML Premiums	6		ANN	1,329	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	2,317	2,754	845	1,898	1,152	1,268
6200	SUPPLIES	5	N		1,500	1,500	7,753	843	2,297	963
6201	Office Supplies	6		ANN	1,500	1,500	7,753	843	2,297	963
6300	PROFESSIONAL SERVICES AND UTIL	5	N		14,985	14,985	3,921	18,073	9,214	14,666
6308	Public Awareness	6		ANN	4,000	4,000	1,444	3,651	3,256	4,049
6309	Professional Services	6		ANN	4,000	4,000	929	7,942	2,878	6,139
6321	Communications	6		ANN	500	500	141	338	294	213
6322	Postage and Freight	6		ANN	1,200	1,200	348	1,106	973	1,152
6331	Travel-Conference-School	6		ANN	3,500	3,500	315	3,251	385	1,685
6360	P/L Insurance Premiums	6		ANN	1,785	1,785	744	1,785	1,428	1,428
6400	REPAIRS AND MAINTENANCE	5	N		58,200	56,640	23,600	56,640	43,284	44,400
6404	Repair and Maint. - Equipment	6		ANN	-	-	-	-	-	-
6414	Accounting/DP Rental	6		ANN	31,200	31,200	13,000	31,200	19,800	21,600
6415	Equipment Rental	6		ANN	27,000	25,440	10,600	25,440	23,484	22,800
6430	OTHER SERVICES AND CHARGES	5	N		6,000	6,000	5,000	5,421	5,124	5,377
6433	Memberships and Subscriptions	6		ANN	6,000	6,000	5,000	5,421	5,124	5,377

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		(14,223)	23,967	(55,805)	11,635	4,984	7,258
4001	Revenues	4	N		(234,100)	(177,600)	(131,730)	(179,796)	(179,162)	(170,768)
4300	LICENSES AND PERMITS	5	N		(229,000)	(175,000)	(129,020)	(173,145)	(174,970)	(168,858)
4336	Rental Housing Permits	6		ANN	(229,000)	(175,000)	(129,020)	(173,145)	(174,970)	(168,858)
4700	CHARGES FOR SERVICES	5	N		-	-	-	-	-	-
4735	Program Fees - Seminar	6		ANN	-	-	-	-	-	-
5000	FINES AND FORFEITS	5	N		(5,000)	(2,500)	(2,512)	(6,938)	(4,512)	(2,170)
5011	Ordinance Admin. Fees	6		ANN	(5,000)	(2,500)	(2,512)	(6,938)	(4,512)	(2,170)
5100	MISCELLANEOUS REVENUES	5	N		(100)	(100)	(198)	287	320	260
5150	Credit Card Fees	6		ANN	(100)	(100)	(198)	287	320	260
6000	Expenditures	4	N		219,877	201,567	75,925	191,431	184,146	178,026
6100	SALARIES AND WAGES	5	N		122,026	120,312	51,004	112,715	106,619	100,269
6101	Regular Salaries	6		ANN	121,026	119,312	51,004	112,715	106,619	100,269
6102	Overtime Salaries	6		ANN	1,000	1,000	-	-	-	-
6104	Temporary Salaries	6		ANN	-	-	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		21,681	20,905	8,804	19,295	20,713	22,516
6121	P.E.R.A.	6		ANN	9,152	9,023	3,825	8,454	7,997	7,519
6122	F.I.C.A.	6		ANN	7,566	7,459	3,132	6,920	6,545	6,222
6125	Medicare F.I.C.A.	6		ANN	1,769	1,745	733	1,618	1,532	1,455
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	2,850
6129	Sick Leave Benefit Premiums	6		ANN	1,525	1,384	577	1,061	962	340
6131	Health Insurance Premiums	6		ANN	-	-	-	-	2,860	3,300
6133	Life Insurance Premiums	6		ANN	126	126	59	140	143	128
6134	Disability Insurance Premiums	6		ANN	244	241	81	183	175	162
6136	PFML Premiums	6		ANN	482	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	817	927	397	919	499	540
6200	SUPPLIES	5	N		1,000	1,000	283	1,122	1,128	828
6201	Office Supplies	6		ANN	1,000	1,000	283	1,122	1,128	828
6300	PROFESSIONAL SERVICES AND UTIL	5	N		42,070	27,070	784	26,729	26,788	26,863
6307	Management Services	6		ANN	40,000	25,000	-	25,000	25,000	25,000
6309	Professional Services	6		ANN	-	-	-	-	-	-
6321	Communications	6		ANN	-	-	-	-	-	-
6322	Postage and Freight	6		ANN	1,250	1,250	276	909	1,272	1,286
6331	Travel-Conference-School	6		ANN	250	250	270	250	60	121
6360	P/L Insurance Premiums	6		ANN	570	570	238	570	456	456
6400	REPAIRS AND MAINTENANCE	5	N		29,100	28,280	11,800	28,320	24,948	24,300
6414	Accounting/DP Rental	6		ANN	15,600	15,560	6,500	15,600	13,200	12,900
6415	Equipment Rental	6		ANN	13,500	12,720	5,300	12,720	11,748	11,400
6430	OTHER SERVICES AND CHARGES	5	N		4,000	4,000	3,250	3,250	3,950	3,250
6433	Memberships and Subscriptions	6		ANN	4,000	4,000	3,250	3,250	3,950	3,250

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		35,740	39,590	11,173	32,592	29,434	34,450
4001	Revenues	4	N		(2,550)	(2,200)	-	(2,550)	(2,750)	(2,225)
5100	MISCELLANEOUS REVENUES	5	N		(2,550)	(2,200)	-	(2,550)	(2,750)	(2,225)
5152	Safety Coord - Mower County	6		ANN	(2,550)	(2,200)	-	(2,550)	(2,750)	(2,225)
6000	Expenditures	4	N		38,290	41,790	11,173	35,142	32,184	36,675
6200	SUPPLIES	5	N		-	-	-	-	84	-
6201	Office Supplies	6		ANN	-	-	-	-	-	-
6219	General Supplies	6		ANN	-	-	-	-	84	-
6300	PROFESSIONAL SERVICES AND UTIL	5	N		28,290	31,790	3,200	24,452	24,955	20,927
6309	Professional Services	6		ANN	-	-	-	-	-	-
6319	Joint Powers Services	6		ANN	22,000	22,000	458	14,446	14,005	12,414
6321	Communications	6		ANN	-	3,500	-	3,695	4,753	3,077
6322	Postage and Freight	6		ANN	-	-	-	-	-	-
6331	Travel-Conference-School	6		ANN	-	-	-	-	160	-
6360	P/L Insurance Premiums	6		ANN	990	990	413	990	792	792
6386	Utilities	6		ANN	5,300	5,300	2,329	5,321	5,245	4,644
6400	REPAIRS AND MAINTENANCE	5	N		10,000	10,000	7,973	10,690	7,145	15,748
6404	Repair and Maint. - Equipment	6		ANN	10,000	10,000	7,973	10,690	7,145	15,748
6430	OTHER SERVICES AND CHARGES	5	N		-	-	-	-	-	-
6433	Memberships and Subscriptions	6		ANN	-	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		694,381	698,146	362,638	681,193	625,284	618,725
4001	Revenues	4	N		(136,100)	(130,600)	(3,829)	(133,851)	(132,289)	(120,029)
43000	LICENSES AND PERMITS	5	N		(10,000)	(10,000)	(3,129)	(12,520)	(9,716)	(12,470)
4705	ROW Permit Fee	6		ANN	(10,000)	(10,000)	(3,129)	(12,520)	(9,716)	(12,470)
4700	CHARGES FOR SERVICES	5	N		(100)	(100)	-	-	(23)	-
4705	Plans & Specifications	6		ANN	(100)	(100)	-	-	(23)	-
5000	FINES AND FORFEITS	5	N		(1,000)	(500)	(700)	(1,311)	(2,550)	(675)
5011	Ordinance Admin. Fines	6		ANN	(1,000)	(500)	(700)	(1,311)	(2,550)	(675)
5100	MISCELLANEOUS REVENUES	5	N		-	-	-	(20)	-	4,839
5103	Other Revenues - Engineering	6		ANN	-	-	-	(20)	-	4,839
5400	OTHER FINANCING SOURCES	5	N		(125,000)	(120,000)	-	(120,000)	(120,000)	(111,723)
5407	Transfers from State Aid St	6		ANN	(25,000)	(25,000)	-	(25,000)	(25,000)	(20,000)
5410	Transfers from Capital Rev	6		ANN	(40,000)	(40,000)	-	(40,000)	(40,000)	(40,000)
5412	Transfers from Waste Transfer	6		ANN	(10,000)	(10,000)	-	(10,000)	(10,000)	(10,000)
5415	Transfers from SWUD	6		ANN	(40,000)	(40,000)	-	(40,000)	(40,000)	(40,000)
5440	Transfer from LOST (Fund 40)	6		ANN	(10,000)	(5,000)	-	(5,000)	(5,000)	(1,723)
6000	Expenditures	4	N		830,481	828,746	366,467	815,044	757,573	738,754
6100	SALARIES AND WAGES	5	N		565,386	572,860	252,953	558,787	531,124	490,676
6101	Regular Salaries	6		ANN	550,886	558,360	251,561	537,675	516,510	480,292
6102	Overtime Salaries	6		ANN	7,000	7,000	-	14,735	8,188	3,536
6104	Temporary Salaries	6		ANN	7,500	7,500	1,392	6,377	6,426	6,848
6110	EMPLOYEE BENEFITS	5	N		150,440	144,011	60,467	132,342	117,861	119,234
6112	Car Allowance	6		ANN	4,800	4,800	2,000	4,800	4,800	4,800
6115	Clothing Allowance	6		ANN	600	600	167	480	495	336
6121	P.E.R.A.	6		ANN	41,841	42,402	18,867	40,889	38,812	36,275
6122	F.I.C.A.	6		ANN	35,352	35,815	15,292	33,273	30,694	28,072
6125	Medicare F.I.C.A.	6		ANN	8,268	8,376	3,576	7,781	7,179	6,660
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	7,095
6129	Sick Leave Benefit Premiums	6		ANN	9,054	8,415	3,506	5,208	4,806	2,314
6131	Health Insurance Premiums	6		ANN	42,551	37,460	14,338	33,262	27,220	29,700
6133	Life Insurance Premiums	6		ANN	420	420	180	420	420	432
6134	Disability Insurance Premiums	6		ANN	1,116	1,131	390	937	917	888
6136	PFML Premiums	6		ANN	2,252	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	4,186	4,592	2,151	5,292	2,518	2,662
6200	SUPPLIES	5	N		8,500	8,500	4,253	8,518	7,156	8,122
6201	Office Supplies	6		ANN	3,500	3,500	374	2,449	2,439	3,079
6219	General Supplies	6		ANN	5,000	5,000	3,879	6,069	4,717	5,043
6300	PROFESSIONAL SERVICES AND UTIL	5	N		14,375	14,375	6,740	24,359	17,876	39,867
6303	Engineering Fees	6		ANN	-	-	-	-	-	-
6309	Professional Services	6		ANN	1,000	1,000	201	8,841	5,920	29,015
6321	Communications	6		ANN	6,500	6,500	1,810	7,335	5,586	5,104
6322	Postage and Freight	6		ANN	500	500	674	1,855	285	118
6331	Travel-Conference-School	6		ANN	3,000	3,000	2,649	2,953	3,385	2,930
6360	P/L Insurance Premiums	6		ANN	3,375	3,375	1,406	3,375	2,700	2,700
6400	REPAIRS AND MAINTENANCE	5	N		83,280	81,000	33,750	81,000	74,847	72,907
6404	Repair and Maint. - Equipment	6		ANN	-	-	-	-	15	7
6414	Accounting/DP Rental	6		ANN	42,900	42,900	17,875	42,900	39,600	38,700
6415	Equipment Rental	6		ANN	40,380	38,100	15,875	38,100	35,232	34,200
6430	OTHER SERVICES AND CHARGES	5	N		8,500	8,000	8,304	10,038	8,709	7,948
6433	Memberships and Subscriptions	6		ANN	8,500	8,000	8,304	10,038	8,709	7,948

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		2,926,517	2,996,022	1,025,876	2,842,147	2,652,519	2,607,651
4001	Revenues	4	N		(135,000)	(179,700)	(54,949)	(125,756)	(109,479)	(119,032)
4500	INTERGOVERNMENTAL REVENUES	5	N		(130,000)	(179,700)	(53,560)	(118,800)	(107,588)	(105,911)
4504	Highway Maintenance	6		ANN	(95,000)	(95,000)	(28,560)	(56,859)	(57,588)	(55,911)
4511	Other State Grants - Street	6		ANN	(35,000)	(84,700)	(25,000)	(61,941)	(50,000)	(50,000)
5100	MISCELLANEOUS REVENUES	5	N		(5,000)	-	(1,389)	(6,956)	(1,891)	(13,121)
5112	Other Revenues - Highways	6		ANN	(5,000)	-	(1,389)	(6,956)	(1,891)	(13,121)
6000	Expenditures	4	N		3,061,517	3,175,722	1,080,825	2,967,903	2,761,998	2,726,683
6100	SALARIES AND WAGES	5	N		1,182,693	1,297,786	479,427	1,193,770	1,189,572	1,109,527
6101	Regular Salaries	6		ANN	1,161,693	1,276,786	476,637	1,176,151	1,184,162	1,092,528
6102	Overtime Salaries	6		ANN	16,000	16,000	2,790	13,881	5,410	16,999
6104	Temporary Salaries	6		ANN	5,000	5,000	-	3,738	-	-
6110	EMPLOYEE BENEFITS	5	N		449,728	498,556	160,077	455,743	342,969	358,366
6112	Car Allowance	6		ANN	-	-	-	500	-	-
6113	Employee Meal Tickets	6		ANN	250	250	-	360	20	20
6115	Clothing Allowance	6		ANN	2,250	2,250	2,237	3,860	4,420	3,395
6121	P.E.R.A.	6		ANN	88,327	96,959	35,593	89,124	89,218	82,025
6122	F.I.C.A.	6		ANN	73,466	80,602	27,866	69,154	68,733	63,448
6125	Medicare F.I.C.A.	6		ANN	17,182	18,851	6,517	16,173	16,075	14,839
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	16,125
6129	Sick Leave Benefit Premiums	6		ANN	15,658	16,699	6,958	9,949	9,081	4,783
6131	Health Insurance Premiums	6		ANN	190,960	172,467	54,822	160,796	93,480	81,025
6133	Life Insurance Premiums	6		ANN	1,260	1,344	411	1,050	1,152	1,122
6134	Disability Insurance Premiums	6		ANN	2,355	2,586	734	1,837	1,876	1,690
6136	PFML Premiums	6		ANN	4,681	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premi	6		ANN	53,339	106,548	24,939	102,940	58,914	89,894
6200	SUPPLIES	5	N		445,000	445,000	45,982	363,459	382,385	431,481
6218	Road Oil	6		ANN	100,000	100,000	-	70,195	92,412	91,777
6219	General Supplies	6		ANN	30,000	30,000	8,326	32,984	29,304	26,740
6224	Road Materials	6		ANN	315,000	315,000	37,656	260,280	260,669	312,964
6300	PROFESSIONAL SERVICES AND UTIL	5	N		30,600	30,600	10,820	42,533	21,862	18,031
6309	Professional Services	6		ANN	5,000	5,000	1,820	18,097	5,665	1,324
6331	Travel-Conference-School	6		ANN	4,000	4,000	-	4,246	45	555
6360	P/L Insurance Premiums	6		ANN	21,600	21,600	9,000	20,190	16,152	16,152
6400	REPAIRS AND MAINTENANCE	5	N		943,496	893,780	383,987	908,722	824,623	808,837
6404	Repair and Maint. - Equipment	6		ANN	50,000	50,000	32,412	66,310	45,319	52,237
6415	Equipment Rental	6		ANN	652,596	616,500	256,875	615,132	569,184	552,600
6416	Equipment Rental - Snow Remova	6		ANN	240,900	227,280	94,700	227,280	210,120	204,000
6430	OTHER SERVICES AND CHARGES	5	N		10,000	10,000	532	3,676	587	441
6433	Memberships and Subscriptions	6		ANN	9,000	9,000	532	3,383	-	-
6466	Christmas in the City	6		ANN	1,000	1,000	-	293	587	441

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000		Revenues / Expenditures	3	N		20,000	20,000	807	19,699	14,215	15,694
4001		Revenues	4	N		-	-	-	-	-	-
5100		MISCELLANEOUS REVENUES	5	N		-	-	-	-	-	-
5101		Other Revenues	6		ANN	-	-	-	-	-	-
6000		Expenditures	4	N		20,000	20,000	807	19,699	14,215	15,694
6400		REPAIRS AND MAINTENANCE	5	N		20,000	20,000	807	19,699	14,215	15,694
6403		Repair of Improvements	6		ANN	20,000	20,000	807	19,699	14,215	15,694

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000		Revenues / Expenditures	3	N		154,000	154,000	57,374	139,551	117,495	150,544
4001		Revenues	4	N		(24,000)	(24,000)	(5,931)	(22,934)	(36,782)	(20,194)
5100		MISCELLANEOUS REVENUES	5	N		(24,000)	(24,000)	(5,931)	(22,934)	(36,782)	(20,194)
5113		Other Revenues - Highway Light	6		ANN	(24,000)	(24,000)	(5,931)	(22,934)	(36,782)	(20,194)
6000		Expenditures	4	N		178,000	178,000	63,305	162,485	154,277	170,738
6200		SUPPLIES	5	N		15,000	15,000	-	16,328	147	14,268
6235		Street Light Supplies	6		ANN	15,000	15,000	-	16,328	147	14,268
6236		Signal Light Supplies	6		ANN	-	-	-	-	-	-
6300		PROFESSIONAL SERVICES AND UTIL	5	N		145,000	145,000	58,733	136,443	139,979	147,715
6388		Street Light Utilities	6		ANN	125,000	125,000	50,348	116,974	120,421	129,244
6389		Signal Light Utilities	6		ANN	20,000	20,000	8,385	19,469	19,558	18,471
6400		REPAIRS AND MAINTENANCE	5	N		18,000	18,000	4,572	9,714	14,151	8,755
6405		Street Light Maintenance	6		ANN	13,000	13,000	3,411	6,747	9,685	4,575
6406		Signal Light Maintenance	6		ANN	5,000	5,000	1,161	2,967	4,466	4,180

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		165,558	156,830	45,852	153,149	127,871	75,072
4001	Revenues	4	N		-	-	(3,384)	(125)	-	(855)
5100	MISCELLANEOUS REVENUES	5	N		-	-	(3,384)	(125)	-	(855)
5114	Other Revenues - Sign Shop	6		ANN	-	-	(3,384)	(125)	-	(855)
6000	Expenditures	4	N		165,558	156,830	49,236	153,274	127,871	75,927
6100	SALARIES AND WAGES	5	N		57,439	61,967	22,693	55,853	53,140	19,191
6101	Regular Salaries	6		ANN	57,439	61,967	22,693	55,781	53,140	19,191
6102	Overtime Salaries	6		ANN	-	-	-	72	-	-
6104	Temporary Salaries	6		ANN	-	-	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		47,591	35,859	4,971	28,920	18,374	7,234
6115	Clothing Allowance	6		ANN	-	-	-	-	-	-
6121	P.E.R.A.	6		ANN	4,308	4,648	1,702	4,056	3,986	1,389
6122	F.I.C.A.	6		ANN	3,561	3,842	1,393	3,148	2,766	1,206
6125	Medicare F.I.C.A.	6		ANN	833	899	326	736	647	282
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	444
6129	Sick Leave Benefit Premiums	6		ANN	718	713	297	396	339	161
6131	Health Insurance Premiums	6		ANN	35,154	20,462	-	13,665	8,000	-
6133	Life Insurance Premiums	6		ANN	84	84	21	60	60	12
6134	Disability Insurance Premiums	6		ANN	115	124	35	83	71	-
6136	PFML Premiums	6		ANN	227	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	2,088	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	2,591	5,087	1,197	4,688	2,505	3,740
6200	SUPPLIES	5	N		18,000	18,000	10,737	27,380	17,947	16,337
6219	General Supplies	6		ANN	18,000	18,000	10,737	27,380	17,947	16,337
6300	PROFESSIONAL SERVICES AND UTIL	5	N		15,684	15,684	285	15,801	14,998	10,435
6309	Professional Services	6		ANN	15,000	15,000	-	15,126	14,458	9,895
6360	P/L Insurance Premiums	6		ANN	684	684	285	675	540	540
6400	REPAIRS AND MAINTENANCE	5	N		26,844	25,320	10,550	25,320	23,412	22,730
6415	Equipment Rental	6		ANN	26,844	25,320	10,550	25,320	23,412	22,730

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		13,000	13,500	2,905	8,463	9,801	13,029
4001	Revenues	4	N		(5,000)	(5,000)	(2,849)	(4,970)	(5,027)	(4,736)
4700	CHARGES FOR SERVICES	5	N		(5,000)	(5,000)	(2,849)	(4,970)	(4,523)	(4,736)
4747	Parking Leases	6		ANN	(5,000)	(5,000)	(2,849)	(4,970)	(4,523)	(4,736)
5100	MISCELLANEOUS REVENUES	5	N		-	-	-	-	(504)	-
5101	Other Revenues	6		ANN	-	-	-	-	(504)	-
6000	Expenditures	4	N		18,000	18,500	5,754	13,433	14,828	17,765
6200	SUPPLIES	5	N		-	500	-	-	-	461
6219	General Supplies	6		ANN	-	500	-	-	-	461
6300	PROFESSIONAL SERVICES AND UTIL	5	N		15,000	15,000	5,754	13,433	13,784	14,304
6386	Utilities	6		ANN	15,000	15,000	5,754	13,433	13,784	14,304
6400	REPAIRS AND MAINTENANCE	5	N		3,000	3,000	-	-	1,044	3,000
6404	Repair and Maint. - Equipment	6		ANN	3,000	3,000	-	-	1,044	3,000

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		14,115	(3,535)	11,273	887	1,183	9,882
4001	Revenues	4	N		(108,075)	(113,075)	(60,802)	(104,347)	(112,824)	(111,837)
4500	INTERGOVERNMENTAL REVENUES	5	N		(51,075)	(51,075)	(24,222)	(55,811)	(67,239)	(66,530)
4509	Other State Grants & Aids	6		ANN	-	-	-	-	-	-
4516	Airport Maintenance Aid	6		ANN	(51,075)	(51,075)	(24,222)	(55,811)	(59,716)	(53,530)
4518	Federal Grants	6		ANN	-	-	-	-	(7,523)	(13,000)
4700	CHARGES FOR SERVICES	5	N		(30,000)	(35,000)	(24,383)	(17,926)	(17,923)	(17,923)
4746	Airport Hangar Rental	6		ANN	(30,000)	(35,000)	(24,383)	(17,926)	(17,923)	(17,923)
5100	MISCELLANEOUS REVENUES	5	N		(27,000)	(27,000)	(12,197)	(30,610)	(27,662)	(27,384)
5115	Other Revenues - Airport	6		ANN	(27,000)	(27,000)	(11,447)	(30,610)	(27,662)	(27,384)
5176	Airport Activation fees	6		ANN	-	-	(750)	-	-	-
6000	Expenditures	4	N		122,190	109,540	72,075	105,234	114,007	121,719
6100	SALARIES AND WAGES	5	N		-	-	-	-	-	-
6104	Temporary Salaries	6		ANN	-	-	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		-	-	-	-	-	-
6122	F.I.C.A.	6		ANN	-	-	-	-	-	-
6125	Medicare F.I.C.A.	6		ANN	-	-	-	-	-	-
6136	PFML Premiums	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	-	-	-	-	-	-
6200	SUPPLIES	5	N		-	-	2,904	70	77	6,091
6219	General Supplies	6		ANN	-	-	2,904	70	77	6,091
6300	PROFESSIONAL SERVICES AND UTIL	5	N		82,190	69,540	41,445	62,783	71,292	70,576
6309	Professional Services	6		ANN	20,000	8,000	4,113	14,356	20,760	20,283
6317	Permit Fees	6		ANN	400	400	-	465	400	400
6321	Communications	6		ANN	-	-	-	-	-	-
6322	Postage and Freight	6		ANN	-	-	-	-	-	-
6331	Travel-Conference-School	6		ANN	-	-	-	-	-	-
6360	P/L Insurance Premiums	6		ANN	15,240	15,240	6,350	15,240	12,192	12,192
6381	Electricity	6		ANN	15,000	15,000	6,887	12,210	13,529	12,435
6382	Water	6		ANN	800	800	422	730	687	621
6383	Natural Gas	6		ANN	22,000	22,000	14,915	11,695	16,058	17,520
6385	Sewer Charges	6		ANN	750	600	404	703	586	481
6390	Property Taxes	6		ANN	8,000	7,500	8,354	7,384	7,080	6,644
6400	REPAIRS AND MAINTENANCE	5	N		40,000	40,000	23,717	41,781	42,638	45,052
6404	Repair and Maint. - Equipment	6		ANN	15,000	15,000	11,027	27,608	23,626	24,721
6415	Equipment Rental	6		ANN	-	-	-	-	-	-
6418	Property Rental	6		ANN	25,000	25,000	12,690	14,173	19,012	20,331
650	REPAIRS AND MAINTENANCE	5	N		-	-	4,009	600	-	-
6530	Improve. Other Than Buildings	6		ANN	-	-	4,009	600	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		(13,800)	(8,000)	10,500	(2,333)	(17,209)	31,859
4001	Revenues	4	N		(30,000)	(14,000)	(548)	(15,107)	(24,385)	(12,105)
4200	SPECIAL ASSESSMENTS	5	N		(30,000)	(14,000)	(548)	(15,107)	(24,087)	(12,105)
4202	Service Assessments	6		ANN	(30,000)	(14,000)	(548)	(15,107)	(24,087)	(12,105)
5100	MISCELLANEOUS REVENUES	5	N		-	-	-	-	(298)	-
5116	Other Revenues - Nuisance	6		ANN	-	-	-	-	(298)	-
6000	Expenditures	4	N		16,200	6,000	11,048	12,774	7,176	43,964
6200	SUPPLIES	5	N		-	-	-	831	280	555
6219	General Supplies	6		ANN	-	-	-	831	280	555
6300	PROFESSIONAL SERVICES AND UTIL	5	N		16,200	6,000	11,048	11,943	6,896	43,409
6318	Contracted Services	6		ANN	15,000	5,000	11,048	10,732	6,302	42,288
6322	Postage and Freight	6		ANN	1,200	1,000	-	1,211	594	1,121

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		730,524	725,949	277,009	679,366	576,076	535,768
4001	Revenues	4	N		(7,500)	(6,500)	(264)	(6,315)	(9,400)	(8,189)
4700	CHARGES FOR SERVICES	5	N		(1,000)	(1,000)	-	(696)	(695)	(463)
4748	Showmobile Rental	6		ANN	(1,000)	(1,000)	-	(696)	(695)	(463)
5000	FINES AND FORFEITS	5	N		(5,000)	(4,000)	(250)	(4,844)	(6,205)	(3,516)
5011	Ordinance Admin. Fines	6		ANN	(5,000)	(4,000)	(250)	(4,844)	(6,205)	(3,516)
5100	MISCELLANEOUS REVENUES	5	N		(1,500)	(1,500)	(14)	(775)	(2,500)	(210)
5104	Other Revenues - Recreation	6		ANN	(1,500)	(1,500)	(14)	(775)	(2,500)	(210)
5137	Contributions/Donations - Park	6		ANN	-	-	-	-	-	-
5153	Program Fees - Recreation	6		ANN	-	-	-	-	-	-
5400	OTHER FINANCING SOURCES	5	N		-	-	-	-	-	(4,000)
5403	Transfers from Rec Programs	6		ANN	-	-	-	-	-	(4,000)
6000	Expenditures	4	N		738,024	732,449	277,273	685,681	585,476	543,957
6100	SALARIES AND WAGES	5	N		456,099	459,538	176,493	440,852	381,108	363,932
6101	Regular Salaries	6		ANN	442,099	445,538	174,638	428,498	361,531	354,195
6102	Overtime Salaries	6		ANN	1,000	1,000	370	4,275	5,792	1,220
6104	Temporary Salaries	6		ANN	13,000	13,000	1,485	8,079	13,785	8,517
6110	EMPLOYEE BENEFITS	5	N		177,821	175,141	54,741	142,242	96,205	96,930
6121	P.E.R.A.	6		ANN	33,232	33,490	12,966	32,229	26,974	26,075
6122	F.I.C.A.	6		ANN	28,278	28,491	9,889	24,837	21,571	20,476
6125	Medicare F.I.C.A.	6		ANN	6,613	6,663	2,313	5,809	5,045	4,788
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	1,567
6129	Sick Leave Benefit Premiums	6		ANN	7,253	6,860	2,859	3,971	2,884	1,783
6131	Health Insurance Premiums	6		ANN	80,084	74,390	24,876	70,767	26,400	39,150
6133	Life Insurance Premiums	6		ANN	378	378	125	324	300	316
6134	Disability Insurance Premiums	6		ANN	886	893	258	670	548	551
6136	PFML Premiums	6		ANN	1,802	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	19,295	23,976	1,455	3,635	12,483	2,224
6200	SUPPLIES	5	N		10,200	9,730	5,879	9,482	9,135	6,091
6201	Office Supplies	6		ANN	2,000	1,400	334	2,160	1,081	1,563
6219	General Supplies	6		ANN	200	330	61	-	338	152
6251	Concession Stand Supplies	6		ANN	-	-	-	-	-	-
6254	Credit Card Fees	6		ANN	8,000	8,000	5,484	7,322	7,716	4,376
6300	PROFESSIONAL SERVICES AND UTIL	5	N		28,410	24,890	13,510	29,428	33,806	25,819
6309	Professional Services	6		ANN	9,000	6,000	6,674	11,662	16,425	5,263
6321	Communications	6		ANN	3,000	2,500	1,643	3,441	2,352	2,684
6322	Postage and Freight	6		ANN	145	125	5	144	32	38
6331	Travel-Conference-School	6		ANN	3,000	3,000	40	3,175	2,757	6,230
6343	Advertising and Publications	6		ANN	3,500	3,500	1,079	1,241	4,428	3,792
6360	P/L Insurance Premiums	6		ANN	9,765	9,765	4,069	9,765	7,812	7,812
6386	Utilities	6		ANN	-	-	-	-	-	-
6400	REPAIRS AND MAINTENANCE	5	N		64,794	63,150	26,000	62,925	65,035	50,588
6402	Repair and Maint. - Structure	6		ANN	-	-	-	-	-	-
6404	Repair and Maint. - Equipment	6		ANN	750	750	-	525	715	788
6414	Accounting/DP Rental	6		ANN	35,100	35,100	14,625	35,100	39,600	25,800
6415	Equipment Rental	6		ANN	28,944	27,300	11,375	27,300	24,720	24,000
6430	OTHER SERVICES AND CHARGES	5	N		700	-	650	752	187	597
6433	Memberships and Subscriptions	6		ANN	700	-	650	752	187	597

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		83,816	99,553	(2,795)	81,778	88,177	81,033
4001	Revenues	4	N		(132,000)	(131,000)	(19,324)	(100,951)	(108,095)	(104,778)
4700	CHARGES FOR SERVICES	5	N		(132,000)	(131,000)	(19,324)	(100,951)	(108,095)	(104,778)
4718	Swimming Pool	6		ANN	(80,000)	(83,000)	(4,667)	(62,267)	(74,478)	(65,264)
4719	Swim Lessons	6		ANN	(30,000)	(26,000)	(14,407)	(19,020)	(18,422)	(19,480)
4720	Pool Concessions	6		ANN	(22,000)	(22,000)	(250)	(19,414)	(20,027)	(19,284)
5101	Other Revenues	6		ANN	-	-	-	-	-	-
5137	Contributions/Donations - Park	6		ANN	-	-	-	(250)	4,832	(750)
6000	Expenditures	4	N		215,816	230,553	16,529	182,729	196,272	185,811
6100	SALARIES AND WAGES	5	N		91,800	101,300	1,566	86,610	103,890	84,242
6102	Overtime Salaries	6		ANN	4,800	4,800	-	4,773	3,387	1,431
6104	Temporary Salaries	6		ANN	87,000	96,500	1,566	81,837	100,503	82,811
6110	EMPLOYEE BENEFITS	5	N		11,091	14,628	182	12,351	11,753	13,404
6121	P.E.R.A.	6		ANN	360	360	-	5	-	-
6122	F.I.C.A.	6		ANN	5,692	6,281	97	5,370	6,441	5,223
6125	Medicare F.I.C.A.	6		ANN	1,331	1,469	23	1,256	1,506	1,222
6134	Disability Insurance Premiums	6		ANN	10	10	-	-	-	-
6136	PFML Premiums	6		ANN	363	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	3,335	6,508	62	5,720	3,806	6,959
6200	SUPPLIES	5	N		37,000	37,000	8,475	29,189	37,365	25,953
6216	Chemicals	6		ANN	16,500	16,500	7,143	12,190	11,862	11,437
6219	General Supplies	6		ANN	3,300	3,300	62	3,040	7,023	2,794
6251	Concession Stand Supplies	6		ANN	15,000	15,000	1,270	11,939	15,671	10,185
6252	Swim Tags	6		ANN	-	-	-	-	-	-
6253	T-Shirts	6		ANN	2,200	2,200	-	2,020	2,809	1,537
6300	PROFESSIONAL SERVICES AND UTIL	5	N		47,925	47,625	6,088	37,398	27,588	32,782
6309	Professional Services	6		ANN	4,000	4,000	1,384	4,190	536	2,460
6321	Communications	6		ANN	800	800	300	720	966	1,068
6322	Postage and Freight	6		ANN	-	-	-	-	-	-
6343	Advertising and Publications	6		ANN	600	300	770	-	-	-
6360	P/L Insurance Premiums	6		ANN	6,225	6,225	2,594	6,225	4,980	4,980
6386	Utilities	6		ANN	36,300	36,300	1,040	26,263	21,106	24,274
6400	REPAIRS AND MAINTENANCE	5	N		28,000	30,000	218	17,181	15,676	29,430
6402	Repair and Maint. - Structure	6		ANN	8,000	8,000	33	4,826	1,759	13,439
6404	Repair and Maint. - Equipment	6		ANN	20,000	22,000	185	12,355	13,917	15,991

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		1,154,502	1,130,225	402,834	1,096,011	1,015,734	908,205
4001	Revenues	4	N		(53,915)	(35,000)	(12,021)	(44,933)	(35,460)	(55,081)
4500	INTERGOVERNMENTAL REVENUES	5	N		-	-	-	-	-	(15,000)
4510	Other State Grants & Aids	6		ANN	-	-	-	-	-	(15,000)
5100	MISCELLANEOUS REVENUES	5	N		(53,915)	(35,000)	(12,021)	(44,933)	(35,460)	(40,081)
5105	Other Revenues - Parks Maint	6		ANN	(41,915)	(23,000)	(11,021)	(30,340)	(23,443)	(25,333)
5137	Contributions/Donations - Park	6		ANN	(12,000)	(12,000)	(1,000)	(14,593)	(12,017)	(14,748)
6000	Expenditures	4	N		1,208,417	1,165,225	414,855	1,140,944	1,051,194	963,286
6100	SALARIES AND WAGES	5	N		589,410	588,646	201,088	594,390	575,201	505,845
6101	Regular Salaries	6		ANN	468,410	461,371	178,064	447,814	452,613	377,730
6102	Overtime Salaries	6		ANN	6,000	6,000	3,052	7,112	1,313	1,208
6104	Temporary Salaries	6		ANN	115,000	121,275	19,972	139,464	121,275	126,907
6110	EMPLOYEE BENEFITS	5	N		248,507	216,417	74,128	224,702	177,343	165,571
6113	Employee Meal Tickets	6		ANN	50	50	-	-	10	-
6115	Clothing Allowance	6		ANN	1,800	1,800	1,098	1,737	1,768	1,896
6121	P.E.R.A.	6		ANN	35,581	35,053	14,002	35,870	34,954	29,740
6122	F.I.C.A.	6		ANN	36,547	36,499	11,833	35,137	33,086	29,318
6125	Medicare F.I.C.A.	6		ANN	8,547	8,536	2,767	8,218	7,738	6,857
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	2,580
6129	Sick Leave Benefit Premiums	6		ANN	5,855	5,306	2,211	4,338	4,328	2,222
6131	Health Insurance Premiums	6		ANN	123,928	88,177	29,618	96,640	68,520	49,100
6133	Life Insurance Premiums	6		ANN	504	504	180	476	502	449
6134	Disability Insurance Premiums	6		ANN	949	935	288	706	722	586
6136	PFML Premiums	6		ANN	2,328	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	1,868	3,613	14,848
6151	Workers Comp. Insurance Premiu	6		ANN	32,418	39,557	12,131	39,712	22,102	27,975
6200	SUPPLIES	5	N		52,000	50,462	21,648	38,839	43,607	44,556
6215	Safety Equipment	6		ANN	2,000	1,900	532	1,730	1,882	1,100
6216	Chemicals	6		ANN	4,000	3,562	-	2,556	1,618	2,737
6219	General Supplies	6		ANN	38,000	38,000	18,623	28,333	36,922	39,264
6224	Road Materials	6		ANN	3,000	3,000	-	3,000	-	-
6226	Todd Park Soccer Fields	6		ANN	5,000	4,000	2,493	3,220	3,185	1,455
6300	PROFESSIONAL SERVICES AND UTIL	5	N		63,900	62,700	23,777	69,898	50,045	51,814
6309	Professional Services	6		ANN	4,000	4,000	2,048	14,656	3,432	6,076
6321	Communications	6		ANN	2,500	2,500	1,103	2,367	2,342	2,565
6322	Postage and Freight	6		ANN	-	-	-	-	-	-
6331	Travel-Conference-School	6		ANN	3,000	1,800	268	2,004	923	496
6360	P/L Insurance Premiums	6		ANN	38,400	38,400	16,000	35,265	28,212	28,212
6386	Utilities	6		ANN	16,000	16,000	4,358	15,606	15,136	14,465
6400	REPAIRS AND MAINTENANCE	5	N		254,600	247,000	94,214	213,115	204,998	195,500
6401	Cleaning & Waste Removal	6		ANN	7,000	7,000	2,399	5,270	6,538	9,015
6402	Repair and Maint. - Structure	6		ANN	10,000	5,000	2,397	5,215	3,521	3,556
6404	Repair and Maint. - Equipment	6		ANN	15,000	25,000	1,918	11,830	21,899	14,929
6414	Accounting/DP Rental	6		ANN	-	-	-	-	-	-
6415	Equipment Rental	6		ANN	222,600	210,000	87,500	190,800	173,040	168,000

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000		Revenues / Expenditures	3	N		29,277	30,534	(2,174)	25,122	31,626	34,646
4001		Revenues	4	N		(33,000)	(29,500)	(32,055)	(34,081)	(27,070)	(20,960)
5100		MISCELLANEOUS REVENUES	5	N		(33,000)	(29,500)	(32,055)	(34,081)	(27,070)	(20,960)
5143		Flower Contributions	6		ANN	(33,000)	(29,500)	(32,055)	(34,081)	(27,070)	(20,960)
6000		Expenditures	4	N		62,277	60,034	29,881	59,203	58,696	55,606
6100		SALARIES AND WAGES	5	N		20,000	20,000	4,317	19,709	19,672	19,049
6102		Overtime Salaries	6		ANN	-	-	-	821	182	135
6104		Temporary Salaries	6		ANN	20,000	20,000	4,317	18,888	19,490	18,914
6110		EMPLOYEE BENEFITS	5	N		2,709	2,874	375	1,705	2,378	2,467
6121		P.E.R.A.	6		ANN	-	-	6	-	-	105
6122		F.I.C.A.	6		ANN	1,240	1,240	268	1,222	1,220	1,181
6125		Medicare F.I.C.A.	6		ANN	290	290	63	286	285	276
6136		PFML Premiums	6		ANN	79	-	-	-	-	-
6142		Unemployment Benefits Paid	6		ANN	-	-	-	-	109	-
6151		Workers Comp. Insurance Premiu	6		ANN	1,100	1,344	38	197	764	905
6200		SUPPLIES	5	N		32,000	30,000	22,272	30,644	30,250	27,672
6219		General Supplies	6		ANN	32,000	30,000	22,272	30,644	30,250	27,672
6300		PROFESSIONAL SERVICES AND UTIL	5	N		320	320	67	305	216	418
6322		Postage and Freight	6		ANN	200	200	17	185	120	322
6360		P/L Insurance Premiums	6		ANN	120	120	50	120	96	96
6400		REPAIRS AND MAINTENANCE	5	N		7,248	6,840	2,850	6,840	6,180	6,000
6415		Equipment Rental	6		ANN	7,248	6,840	2,850	6,840	6,180	6,000

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000		Revenues / Expenditures	3	N		383,532	358,814	123,805	273,281	273,749	288,229
4001		Revenues	4	N		-	-	-	(9,655)	(12,389)	-
4500		INTERGOVERNMENTAL REVENUES	5	N		-	-	-	(9,655)	(12,389)	-
4507		Other State Grants & Aids	6		ANN	-	-	-	(9,655)	(12,389)	-
5100		MISCELLANEOUS REVENUES	5	N		-	-	-	-	-	-
5109		Other Revenues - Forestry	6		ANN	-	-	-	-	-	-
5400		OTHER FINANCING SOURCES	5	N		-	-	-	-	-	-
5409		Transfers from Building Fund (48)	6		ANN	-	-	-	-	-	-
6000		Expenditures	4	N		383,532	358,814	123,805	282,936	286,138	288,229
6100		SALARIES AND WAGES	5	N		178,692	147,064	60,265	125,997	141,961	141,422
6101		Regular Salaries	6		ANN	160,692	147,064	60,265	125,004	141,926	140,657
6102		Overtime Salaries	6		ANN	-	-	-	993	35	765
6104		Temporary Salaries	6		ANN	18,000	-	-	-	-	-
6110		EMPLOYEE BENEFITS	5	N		81,507	84,065	24,787	55,318	44,777	45,698
6113		Meal Tickets	6		ANN	-	-	-	-	-	-
6115		Clothing Allowance	6		ANN	500	500	356	265	338	99
6121		P.E.R.A.	6		ANN	12,052	11,030	4,520	9,394	10,647	10,607
6122		F.I.C.A.	6		ANN	11,079	9,118	3,490	7,202	7,911	7,982
6125		Medicare F.I.C.A.	6		ANN	2,591	2,132	816	1,684	1,850	1,867
6128		Health Insurance Opt Out	6		ANN	-	-	-	-	-	-
6129		Sick Leave Benefit Premiums	6		ANN	2,009	1,691	705	1,078	1,008	446
6131		Health Insurance Premiums	6		ANN	43,106	48,063	10,912	26,579	17,040	18,300
6133		Life Insurance Premiums	6		ANN	168	168	60	102	144	146
6134		Disability Insurance Premiums	6		ANN	321	294	50	147	227	220
6136		PFML Premiums	6		ANN	706	-	-	-	-	-
6142		Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151		Workers Comp. Insurance Premiu	6		ANN	8,975	11,069	3,878	8,867	5,612	6,031
6200		SUPPLIES	5	N		30,000	40,000	1,094	23,406	30,363	34,223
6219		General Supplies	6		ANN	30,000	40,000	1,094	23,406	30,363	34,223
6300		PROFESSIONAL SERVICES AND UTIL	5	N		885	885	369	2,744	708	708
6309		Professional Services	6		ANN	-	-	-	1,859	-	-
6360		P/L Insurance Premiums	6		ANN	885	885	369	885	708	708
6400		REPAIRS AND MAINTENANCE	5	N		92,448	86,800	37,290	75,471	68,329	66,178
6404		Repair and Maint. - Equipment	6		ANN	1,500	1,000	1,540	1,191	961	778
6415		Equipment Rental	6		ANN	90,948	85,800	35,750	74,280	67,368	65,400

Obj	Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000			Revenues / Expenditures	3	N		525,299	479,876	238,026	440,388	404,388	390,352
4001			Revenues	4	N		(263,159)	(248,658)	(62,290)	(216,469)	(193,167)	(181,527)
4500			INTERGOVERNMENTAL REVENUES	5	N		(141,159)	(131,563)	-	(105,608)	(81,011)	(74,990)
4512			Other State Grants - NC Adm	6		ANN	(141,159)	(131,563)	-	(105,608)	(81,011)	(74,990)
4700			CHARGES FOR SERVICES	5	N		(27,000)	(22,000)	(17,214)	(17,231)	(12,473)	(10,172)
4770			Public School Revenue - NC	6		ANN	(15,000)	(10,000)	(5,362)	(15,065)	(12,473)	(10,172)
4785			Special Events	6		ANN	(12,000)	(12,000)	(11,852)	(2,166)	-	-
5100			MISCELLANEOUS REVENUES	5	N		(95,000)	(95,095)	(45,076)	(93,630)	(99,683)	(96,365)
5106			Other Revenues - NC Admin	6		ANN	-	-	(76)	(384)	-	-
5136			Nature Center Donations	6		ANN	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
5141			Contributions - Private Source	6		ANN	(50,000)	(50,095)	-	(48,246)	(54,683)	(51,365)
6000			Expenditures	4	N		788,458	728,534	300,316	656,857	597,555	571,879
6100			SALARIES AND WAGES	5	N		489,433	475,603	193,329	440,615	414,778	393,644
6101			Regular Salaries	6		ANN	344,062	332,337	164,073	375,649	342,257	289,924
6102			Overtime Salaries	6		ANN	-	-	53	23	279	1,350
6104			Temporary Salaries	6		ANN	145,371	143,166	29,203	64,943	72,242	102,370
6110			EMPLOYEE BENEFITS	5	N		180,805	138,831	58,027	112,069	87,133	90,456
6115			Clothing Allowance	6		ANN	125	125	238	97	265	-
6121			P.E.R.A.	6		ANN	35,148	34,103	14,396	33,042	28,574	28,138
6122			F.I.C.A.	6		ANN	30,345	29,481	11,346	26,120	24,552	23,674
6125			Medicare F.I.C.A.	6		ANN	7,097	6,895	2,653	6,109	5,742	5,537
6128			Health Insurance Opt Out	6		ANN	-	-	-	-	-	9,840
6129			Sick Leave Benefit Premiums	6		ANN	6,730	6,901	2,875	3,944	3,678	1,124
6131			Health Insurance Premiums	6		ANN	74,534	31,876	22,929	33,547	8,580	10,200
6133			Life Insurance Premiums	6		ANN	588	588	150	363	330	282
6134			Disability Insurance Premiums	6		ANN	937	909	262	590	491	433
6136			PFML Premiums	6		ANN	1,933	-	-	-	-	-
6142			Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151			Workers Comp. Insurance Premiu	6		ANN	23,368	27,953	3,178	8,257	14,921	11,228
6200			SUPPLIES	5	N		18,000	18,000	6,923	12,430	10,204	5,177
6201			Office Supplies	6		ANN	4,000	4,000	2,137	2,683	4,326	1,073
6219			General Supplies	6		ANN	8,000	8,000	2,492	6,770	5,878	4,104
6255			Critter Supplies	6		ANN	6,000	6,000	2,294	2,977	-	-
6300			PROFESSIONAL SERVICES AND UTIL	5	N		41,100	40,600	17,791	39,346	39,059	34,602
6309			Professional Services	6		ANN	4,000	4,000	1,305	3,482	5,555	2,314
6321			Communications	6		ANN	5,500	5,000	1,839	5,559	5,237	4,556
6322			Postage and Freight	6		ANN	100	100	41	120	11	141
6331			Travel-Conference-School	6		ANN	2,000	2,000	40	1,847	1,052	452
6343			Advertising and Publications	6		ANN	2,000	2,000	-	620	816	1,294
6360			P/L Insurance Premiums	6		ANN	7,500	7,500	3,125	7,500	6,000	6,000
6386			Utilities	6		ANN	20,000	20,000	11,441	20,218	20,388	19,845
6390			Property Taxes	6		ANN	-	-	-	-	-	-
6400			REPAIRS AND MAINTENANCE	5	N		58,520	55,000	24,246	52,025	46,052	47,670
6402			Repair and Maint. - Structure	6		ANN	6,000	5,500	1,462	7,233	4,300	3,268
6404			Repair and Maint. - Equipment	6		ANN	6,000	5,500	4,712	6,251	6,698	8,705
6415			Equipment Rental	6		ANN	44,520	42,000	17,500	37,500	33,996	33,000
6418			Property Rental	6		ANN	2,000	2,000	572	1,041	1,058	2,697
6430			OTHER SERVICES AND CHARGES	5	N		600	600	-	372	329	330
6433			Memberships and Subscriptions	6		ANN	600	600	-	372	329	330

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000		Revenues / Expenditures	3	N		(1,400)	(700)	(1,754)	(688)	(10,683)	(9,409)
4001		Revenues	4	N		(15,400)	(14,000)	(6,814)	(14,172)	(24,592)	(19,283)
4500		INTERGOVERNMENTAL REVENUES	5	N		-	-	-	-	-	-
4507		Other State Grants	6		ANN	-	-	-	-	-	-
4700		CHARGES FOR SERVICES	5	N		(15,400)	(14,000)	(6,814)	(14,172)	(24,592)	(19,283)
4745		Rupner Auditorium	6		ANN	(15,400)	(14,000)	(6,814)	(14,172)	(24,592)	(19,283)
5100		MISCELLANEOUS REVENUES	5	N		-	-	-	-	-	-
5106		Other Revenues - RR Admin	6		ANN	-	-	-	-	-	-
5146		Contributions - Ruby Rupner	6		ANN	-	-	-	-	-	-
6000		Expenditures	4	N		14,000	13,300	5,060	13,484	13,909	9,874
6200		SUPPLIES	5	N		1,175	1,500	489	1,500	2,722	1,221
6219		General Supplies	6		ANN	1,175	1,500	489	1,500	2,722	1,221
6300		PROFESSIONAL SERVICES AND UTIL	5	N		8,325	7,300	4,027	7,348	7,671	5,951
6343		Advertising and Publications	6		ANN	-	-	-	-	-	-
6360		P/L Insurance Premiums	6		ANN	3,825	3,825	1,594	3,825	3,060	3,060
6386		Utilities	6		ANN	4,500	3,475	2,433	3,523	4,611	2,891
6400		REPAIRS AND MAINTENANCE	5	N		4,500	4,500	544	4,636	3,516	2,702
6401		Cleaning & Waste Removal	6		ANN	500	500	-	18	669	229
6402		Repair and Maint. - Structure	6		ANN	3,500	3,500	544	3,745	2,053	2,473
6404		Repair and Maint. - Equipment	6		ANN	500	500	-	873	794	-

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000		Revenues / Expenditures	3	N		45,262	37,768	8,696	24,182	35,107	29,613
4001		Revenues	4	N		(2,200)	-	(400)	(2,193)	(3,317)	(1,325)
4700		CHARGES FOR SERVICES	5	N		(2,200)	-	(400)	(2,193)	(3,317)	(1,325)
4769		Riverland Ball Park Fees	6		ANN	(2,200)	-	(400)	(2,193)	(3,317)	(1,325)
6000		Expenditures	4	N		47,462	37,768	9,096	26,375	38,424	30,938
6100		SALARIES AND WAGES	5	N		15,000	7,500	1,640	3,453	8,260	10,889
6102		Overtime Salaries	6		ANN	-	-	-	56	8,260	10,889
6104		Temporary Salaries	6		ANN	15,000	7,500	1,640	3,397	-	-
6110		EMPLOYEE BENEFITS	5	N		2,032	1,078	152	311	932	833
6121		P.E.R.A.	6		ANN	-	-	11	-	-	-
6122		F.I.C.A.	6		ANN	930	465	102	214	512	675
6125		Medicare F.I.C.A.	6		ANN	218	109	24	50	120	158
6136		PFML Premiums	6		ANN	59	-	-	-	-	-
6151		Workers Comp. Insurance Premiums	6		ANN	825	504	15	47	300	-
6200		SUPPLIES	5	N		6,000	6,000	1,495	2,750	3,231	3,348
6219		General Supplies	6		ANN	6,000	6,000	1,495	2,750	3,231	3,348
6300		PROFESSIONAL SERVICES AND UTIL	5	N		13,430	13,430	3,757	12,894	16,761	11,675
6309		Professional Services	6		ANN	-	-	-	-	-	-
6321		Communications	6		ANN	-	-	-	-	-	-
6360		P/L Insurance Premiums	6		ANN	5,430	5,430	2,263	5,430	4,344	4,344
6386		Utilities	6		ANN	8,000	8,000	1,494	7,464	12,417	7,331
6400		REPAIRS AND MAINTENANCE	5	N		11,000	9,760	2,052	6,967	9,240	4,193
6402		Repair and Maint. - Structure	6		ANN	4,000	3,000	902	3,696	2,249	1,633
6404		Repair and Maint. - Equipment	6		ANN	4,000	4,000	-	511	4,519	160
6415		Equipment Rental	6		ANN	3,000	2,760	1,150	2,760	2,472	2,400
6418		Property Rental	6		ANN	-	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000	Expenditures	4	N		125,000	150,000	27,815	120,528	138,252	100,000
6300	PROFESSIONAL SERVICES AND UTIL	5	N		125,000	150,000	27,815	120,528	138,252	100,000
6318	Contracted Services	6		ANN	125,000	150,000	27,815	120,528	133,132	100,000
6392	Scholarships	6		ANN	-	-	-	-	5,120	-

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000		Revenues / Expenditures	3	N		(1)	(1)	-	(1)	(1)	(1)
4001		Revenues	4	N		(1)	(1)	-	(1)	(1)	(1)
4700		CHARGES FOR SERVICES	5	N		(1)	(1)	-	(1)	(1)	(1)
4768		Marcusen Ball Park	6		ANN	(1)	(1)	-	(1)	(1)	(1)
5100		MISCELLANEOUS REVENUES	5	N		-	-	-	-	-	-
5135		Contributions - Private	6		ANN	-	-	-	-	-	-
6000		Expenditures	4	N		-	-	-	-	-	-
6100		SALARIES AND WAGES	5	N		-	-	-	-	-	-
6102		Overtime Salaries	6		ANN	-	-	-	-	-	-
6104		Temporary Salaries	6		ANN	-	-	-	-	-	-
6110		EMPLOYEE BENEFITS	5	N		-	-	-	-	-	-
6121		P.E.R.A.	6		ANN	-	-	-	-	-	-
6122		F.I.C.A.	6		ANN	-	-	-	-	-	-
6125		Medicare F.I.C.A.	6		ANN	-	-	-	-	-	-
6200		SUPPLIES	5	N		-	-	-	-	-	-
6219		General Supplies	6		ANN	-	-	-	-	-	-
6300		PROFESSIONAL SERVICES AND UTIL	5	N		-	-	-	-	-	-
6309		Professional Services	6		ANN	-	-	-	-	-	-
6321		Communications	6		ANN	-	-	-	-	-	-
6360		P/L Insurance Premiums	6		ANN	-	-	-	-	-	-
6386		Utilities	6		ANN	-	-	-	-	-	-
6400		REPAIRS AND MAINTENANCE	5	N		-	-	-	-	-	-
6402		Repair and Maint. - Structure	6		ANN	-	-	-	-	-	-
6404		Repair and Maint. - Equipment	6		ANN	-	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		39,216	26,890	8,984	12,988	31,796	22,723
4001	Revenues	4	N		(1,600)	-	-	(1,600)	(3,293)	(2,100)
4700	CHARGES FOR SERVICES	5	N		(1,600)	-	-	(1,600)	(3,293)	(2,100)
4766	Five Diamond Complex	6		ANN	(1,600)	-	-	(1,600)	(3,293)	(2,100)
6000	Expenditures	4	N		40,816	26,890	8,984	14,588	35,089	24,823
6100	SALARIES AND WAGES	5	N		13,000	4,000	443	2,225	5,887	3,273
6102	Overtime Salaries	6		ANN	-	-	-	61	-	-
6104	Temporary Salaries	6		ANN	13,000	4,000	443	2,164	5,887	3,273
6110	EMPLOYEE BENEFITS	5	N		1,761	575	54	250	610	250
6121	P.E.R.A.	6		ANN	-	-	13	57	-	-
6122	F.I.C.A.	6		ANN	806	248	27	138	365	203
6125	Medicare F.I.C.A.	6		ANN	189	58	6	32	85	47
6133	Life Insurance Premiums	6		ANN	-	-	-	-	-	-
6134	Disability Insurance Premiums	6		ANN	-	-	-	-	-	-
6136	PFML Premiums	6		ANN	51	-	-	-	-	-
6151	Workers Comp. Insurance Premiums	6		ANN	715	269	8	23	160	-
6200	SUPPLIES	5	N		15,000	15,000	4,819	3,555	7,700	3,814
6219	General Supplies	6		ANN	15,000	15,000	4,819	3,555	7,700	3,814
6300	PROFESSIONAL SERVICES AND UTIL	5	N		2,055	2,055	1,302	4,697	17,058	13,074
6321	Communications	6		ANN	-	-	-	-	-	-
6360	P/L Insurance Premiums	6		ANN	2,055	2,055	856	2,055	1,644	1,644
6386	Utilities	6		ANN	-	-	446	2,642	15,414	11,430
6400	REPAIRS AND MAINTENANCE	5	N		9,000	5,260	2,366	3,861	3,834	4,412
6402	Repair and Maint. - Structure	6		ANN	5,000	1,500	1,216	931	930	1,428
6404	Repair and Maint. - Equipment	6		ANN	1,000	1,000	-	170	432	584
6415	Equipment Rental	6		ANN	3,000	2,760	1,150	2,760	2,472	2,400

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000		Expenditures	4	N		7,849	9,372	4,711	1,778	9,277	5,135
6100		SALARIES AND WAGES	5	N		3,000	4,375	2,260	-	2,716	2,181
6102		Overtime Salaries	6		ANN	-	-	-	-	-	-
6104		Temporary Salaries	6		ANN	3,000	4,375	2,260	-	2,716	2,181
6110		EMPLOYEE BENEFITS	5	N		349	497	270	-	328	201
6121		P.E.R.A.	6		ANN	-	-	38	-	-	-
6122		F.I.C.A.	6		ANN	186	271	140	-	168	135
6125		Medicare F.I.C.A.	6		ANN	44	63	33	-	39	32
6136		PFML Premiums	6		ANN	12	-	-	-	-	-
6142		Unemployment Benefits Paid	6		ANN	-	-	-	-	34	34
6151		Workers Comp. Insurance Premiu	6		ANN	107	163	59	-	87	-
6200		SUPPLIES	5	N		500	500	-	198	100	42
6219		General Supplies	6		ANN	500	500	-	198	100	42
6300		PROFESSIONAL SERVICES AND UTIL.	5	N		1,500	1,500	1,104	415	932	572
6309		Professional Services	6		ANN	-	-	-	-	-	-
6386		Utilities	6		ANN	1,500	1,500	1,104	415	932	572
6400		REPAIRS AND MAINTENANCE	5	N		2,500	2,500	1,077	1,165	5,201	2,139
6403		Repair of Improvements	6		ANN	2,500	2,500	1,077	1,165	5,201	2,139

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		(10,092)	(5,374)	(5,518)	(8,337)	(4,758)	(9,118)
4001	Revenues	4	N		(24,100)	(16,000)	(11,760)	(20,857)	(15,750)	(16,046)
4700	CHARGES FOR SERVICES	5	N		(24,100)	(16,000)	(11,760)	(20,857)	(15,750)	(16,046)
4733	Cabin Rentals - Izaak Walton	6		ANN	(24,100)	(16,000)	(11,760)	(20,857)	(15,750)	(16,046)
6000	Expenditures	4	N		14,008	10,626	6,242	12,520	10,992	6,928
6100	SALARIES AND WAGES	5	N		2,200	2,200	738	1,798	2,112	1,824
6102	Overtime Salaries	6		ANN	-	-	-	-	-	-
6104	Temporary Salaries	6		ANN	2,200	2,200	738	1,798	2,112	1,824
6110	EMPLOYEE BENEFITS	5	N		298	316	101	154	242	139
6121	P.E.R.A.	6		ANN	-	-	39	-	-	-
6122	F.I.C.A.	6		ANN	136	136	46	112	131	113
6125	Medicare F.I.C.A.	6		ANN	32	32	11	26	31	26
6136	PFML Premiums	6		ANN	9	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiums	6		ANN	121	148	5	16	80	-
6200	SUPPLIES	5	N		500	500	93	514	540	114
6219	General Supplies	6		ANN	500	500	93	514	540	114
6300	PROFESSIONAL SERVICES AND UTIL	5	N		4,260	4,260	1,961	3,760	3,799	3,667
6321	Communications	6		ANN	-	-	-	-	-	-
6360	P/L Insurance Premiums	6		ANN	60	60	25	15	12	12
6386	Utilities	6		ANN	4,200	4,200	1,936	3,745	3,787	3,655
6390	Property Taxes	6		ANN	-	-	-	-	-	-
6400	REPAIRS AND MAINTENANCE	5	N		6,750	3,350	3,349	6,294	4,299	1,184
6401	Cleaning & Waste Removal	6		ANN	4,500	2,600	582	5,852	4,089	883
6402	Repair and Maint. - Structure	6		ANN	2,000	500	2,740	442	210	301
6404	Repair and Maint. - Equipment	6		ANN	250	250	27	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		(207,372)	(161,918)	(37,995)	(155,527)	(140,437)	(140,664)
4001	Revenues	4	N		(280,600)	(234,600)	(74,755)	(209,966)	(213,503)	(205,238)
4700	CHARGES FOR SERVICES	5	N		(262,600)	(216,600)	(69,880)	(195,400)	(199,060)	(171,546)
4722	Family Memberships	6		ANN	-	-	-	-	-	-
4723	Individ Memberships	6		ANN	-	-	-	-	-	-
4724	General Admissions	6		ANN	(20,000)	(6,000)	(2,339)	(2,421)	(3,957)	(5,015)
4726	Display Advertising	6		ANN	(5,000)	(5,000)	(4,000)	(4,000)	(4,000)	(4,000)
4727	Concessions Commissions	6		ANN	(3,600)	(3,600)	(3,500)	(3,500)	(3,500)	(3,500)
4728	Arena Electricity Revenue	6		ANN	-	-	-	-	-	-
4753	Public School Revenue - Arena	6		ANN	(50,000)	(47,000)	(17,159)	(35,384)	(36,262)	(38,740)
4754	Other Ice Taxable	6		ANN	(104,000)	(80,000)	(27,400)	(83,552)	(78,665)	(63,673)
4755	Figure Skating	6		ANN	(20,000)	(20,000)	(3,690)	(20,623)	(18,354)	(17,404)
4756	Youth Hockey	6		ANN	(60,000)	(55,000)	(11,792)	(45,920)	(54,322)	(39,214)
4757	Drapes	6		ANN	-	-	-	-	-	-
4758	Rentals - Non Ice	6		ANN	-	-	-	-	-	-
4759	Tables & Chairs Rental	6		ANN	-	-	-	-	-	-
4760	Home Show	6		ANN	-	-	-	-	-	-
5100	MISCELLANEOUS REVENUES	5	N		(18,000)	(18,000)	(4,875)	(14,566)	(14,443)	(33,692)
5108	Other Revenues - Arena	6		ANN	(18,000)	(18,000)	(4,875)	(14,566)	(14,443)	(33,692)
5135	Contributions - Private	6		ANN	-	-	-	-	-	-
6000	Expenditures	4	N		73,228	72,682	36,760	54,439	73,066	64,574
6100	SALARIES AND WAGES	5	N		54,639	54,639	29,283	44,124	54,876	52,046
6101	Regular Salaries	6		ANN	17,139	17,139	14,239	16,496	15,434	13,890
6102	Overtime Salaries	6		ANN	1,500	1,500	387	889	2,656	3,217
6104	Temporary Salaries	6		ANN	36,000	36,000	14,657	26,739	36,786	34,939
6110	EMPLOYEE BENEFITS	5	N		12,533	11,787	6,323	6,797	13,052	8,820
6121	P.E.R.A.	6		ANN	4,098	4,098	1,523	1,945	2,523	2,604
6122	F.I.C.A.	6		ANN	3,388	3,388	1,742	2,653	3,318	3,134
6125	Medicare F.I.C.A.	6		ANN	792	792	407	620	776	733
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	-
6129	Sick Leave Benefit Premiums	6		ANN	428	394	164	233	217	106
6131	Health Insurance Premiums	6		ANN	3,282	2,656	1,764	2,552	1,560	1,275
6133	Life Insurance Premiums	6		ANN	21	21	16	20	18	19
6134	Disability Insurance Premiums	6		ANN	37	37	23	29	25	25
6136	PFML Premiums	6		ANN	216	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	(2,430)	4,437	654
6151	Workers Comp. Insurance Premiu	6		ANN	271	401	684	1,175	178	270
6200	SUPPLIES	5	N		2,900	2,800	10	886	2,806	340
6201	Office Supplies	6		ANN	400	300	10	430	192	92
6219	General Supplies	6		ANN	2,500	2,500	-	456	2,614	248
6300	PROFESSIONAL SERVICES AND UTIL	5	N		2,156	2,456	1,144	2,592	2,332	2,561
6309	Professional Services	6		ANN	-	100	-	-	-	100
6321	Communications	6		ANN	2,000	2,000	1,079	2,442	2,122	2,040
6322	Postage and Freight	6		ANN	-	-	-	-	-	-
6331	Travel-Conference-School	6		ANN	-	-	-	-	-	-
6343	Advertising and Publications	6		ANN	-	200	-	-	90	301
6360	P/L Insurance Premiums	6		ANN	156	156	65	150	120	120
6400	REPAIRS AND MAINTENANCE	5	N		1,000	1,000	-	40	-	807
6402	Repair and Maint. - Structure	6		ANN	500	500	-	-	-	350
6404	Repair and Maint. - Equipment	6		ANN	500	500	-	40	-	457
6430	OTHER SERVICES AND CHARGES	5	N	49850 Riverside Admin	-	-	-	-	-	-
6433	Memberships and Subscriptions	6		ANN	-	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000	Expenditures	4	N		391,666	385,231	159,159	389,366	355,523	352,528
6100	SALARIES AND WAGES	5	N		67,941	67,941	27,839	66,487	62,025	55,856
6101	Regular Salaries	6		ANN	56,191	56,191	23,197	54,711	50,897	46,449
6102	Overtime Salaries	6		ANN	500	500	8	-	-	59
6104	Temporary Salaries	6		ANN	11,250	11,250	4,634	11,776	11,128	9,348
6110	EMPLOYEE BENEFITS	5	N		38,805	33,750	12,891	30,917	23,255	19,285
6121	P.E.R.A.	6		ANN	5,096	5,096	1,811	4,197	3,899	3,615
6122	F.I.C.A.	6		ANN	4,212	4,212	1,547	3,698	3,372	2,960
6125	Medicare F.I.C.A.	6		ANN	985	985	362	864	789	692
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	-
6129	Sick Leave Benefit Premiums	6		ANN	1,405	1,292	538	764	689	163
6131	Health Insurance Premiums	6		ANN	24,237	19,462	7,500	18,717	12,870	9,900
6133	Life Insurance Premiums	6		ANN	63	63	22	54	53	54
6134	Disability Insurance Premiums	6		ANN	113	113	37	87	81	74
6136	PFML Premiums	6		ANN	268	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	2,426	2,527	1,074	2,536	1,502	1,827
6200	SUPPLIES	5	N		24,200	24,200	11,871	24,315	21,193	26,796
6201	Office Supplies	6		ANN	200	200	-	243	91	-
6211	Custodial Supplies	6		ANN	1,500	1,500	-	1,609	1,354	2,322
6219	General Supplies	6		ANN	22,500	22,500	11,871	22,463	19,748	24,474
6300	PROFESSIONAL SERVICES AND UTIL	5	N		203,100	203,100	85,995	209,652	198,584	188,337
6321	Communications	6		ANN	500	500	222	271	128	119
6360	P/L Insurance Premiums	6		ANN	6,600	6,600	2,750	6,405	5,124	5,124
6381	Electricity	6		ANN	150,000	150,000	60,842	162,808	152,288	144,068
6382	Water	6		ANN	6,000	6,000	2,483	5,866	6,393	5,610
6383	Natural Gas	6		ANN	25,000	25,000	13,253	18,206	20,141	21,543
6385	Sewer Charges	6		ANN	15,000	15,000	6,445	16,096	14,510	11,873
6400	REPAIRS AND MAINTENANCE	5	N		57,620	56,240	20,563	57,995	50,466	62,254
6401	Cleaning & Waste Removal	6		ANN	500	500	-	511	109	386
6402	Repair and Maint. - Structure	6		ANN	3,000	3,000	751	4,828	2,828	2,305
6404	Repair and Maint. - Equipment	6		ANN	15,000	15,000	4,087	16,284	13,533	26,563
6415	Equipment Rental	6		ANN	39,120	37,740	15,725	36,372	33,996	33,000

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000		Revenues / Expenditures	3	N		(47,642)	(37,998)	(30,785)	(45,409)	(40,582)	(37,569)
4001		Revenues	4	N		(91,400)	(81,050)	(40,524)	(85,303)	(78,370)	(72,160)
4700		CHARGES FOR SERVICES	5	N		(91,200)	(80,800)	(40,371)	(75,875)	(78,277)	(72,067)
4722		Family Memberships	6		ANN	-	-	-	-	-	-
4723		Individ Memberships	6		ANN	-	-	-	-	-	-
4724		General Admissions	6		ANN	(8,000)	(8,000)	(6,801)	(7,968)	(8,011)	(3,989)
4726		Display Advertising	6		ANN	-	-	-	-	-	-
4727		Concessions Commissions	6		ANN	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)
4728		Arena Electricity Revenue	6		ANN	-	-	-	-	-	-
4753		Public School Revenue - Arena	6		ANN	(1,000)	(1,000)	(196)	(1,024)	(579)	(610)
4754		Other Ice Taxable	6		ANN	(10,000)	(8,000)	(1,132)	(1,938)	(5,892)	(8,291)
4755		Figure Skating	6		ANN	(3,400)	(2,000)	(1,722)	(2,279)	(3,280)	(2,147)
4756		Youth Hockey	6		ANN	(64,000)	(57,000)	(27,183)	(58,838)	(57,195)	(54,137)
4758		Rentals - Non Ice	6		ANN	(3,000)	(3,000)	(1,537)	(2,028)	(1,520)	(1,093)
4760		Home Show	6		ANN	-	-	-	-	-	-
5100		MISCELLANEOUS REVENUES	5	N		(200)	(250)	(153)	(9,428)	(93)	(93)
5108		Other Revenues - Arena	6		ANN	(200)	(250)	(153)	(9,428)	(93)	(93)
6000		Expenditures	4	N		43,758	43,052	9,739	39,894	37,788	34,591
6100		SALARIES AND WAGES	5	N		29,014	29,014	7,407	30,118	29,091	26,427
6101		Regular Salaries	6		ANN	17,139	17,139	-	16,864	16,646	15,473
6102		Overtime Salaries	6		ANN	500	500	158	1,382	1,230	449
6104		Temporary Salaries	6		ANN	11,375	11,375	7,249	11,872	11,215	10,505
6110		EMPLOYEE BENEFITS	5	N		8,412	7,706	1,622	7,181	5,760	5,055
6121		P.E.R.A.	6		ANN	2,176	2,176	278	1,561	1,664	1,531
6122		F.I.C.A.	6		ANN	1,799	1,799	459	1,779	1,731	1,558
6125		Medicare F.I.C.A.	6		ANN	421	421	107	416	405	364
6128		Health Insurance Opt Out	6		ANN	-	-	-	-	-	-
6129		Sick Leave Benefit Premiums	6		ANN	428	394	164	233	217	106
6131		Health Insurance Premiums	6		ANN	3,282	2,656	285	2,552	1,560	1,275
6133		Life Insurance Premiums	6		ANN	21	21	-	18	20	17
6134		Disability Insurance Premiums	6		ANN	35	35	-	27	28	23
6136		PFML Premiums	6		ANN	115	-	-	-	-	-
6142		Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151		Workers Comp. Insurance Premiu	6		ANN	135	204	329	595	135	181
6200		SUPPLIES	5	N		3,200	3,200	-	237	21	314
6201		Office Supplies	6		ANN	200	200	-	9	-	306
6219		General Supplies	6		ANN	3,000	3,000	-	228	21	8
6300		PROFESSIONAL SERVICES AND UTIL	5	N		3,132	3,132	710	2,358	2,916	2,795
6309		Professional Services	6		ANN	-	-	-	-	-	-
6321		Communications	6		ANN	3,000	3,000	655	2,238	2,820	2,699
6360		P/L Insurance Premiums	6		ANN	132	132	55	120	96	96

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000	Expenditures	4	N		146,638	138,464	72,800	134,655	116,715	110,231
6100	SALARIES AND WAGES	5	N		27,230	27,230	10,712	22,531	19,847	20,645
6101	Regular Salaries	6		ANN	18,730	18,730	7,924	18,587	17,353	15,620
6102	Overtime Salaries	6		ANN	-	-	-	3	-	110
6104	Temporary Salaries	6		ANN	8,500	8,500	2,788	3,941	2,494	4,915
6110	EMPLOYEE BENEFITS	5	N		13,810	12,114	4,547	10,365	7,840	7,084
6121	P.E.R.A.	6		ANN	2,042	2,042	594	1,394	1,301	1,275
6122	F.I.C.A.	6		ANN	1,688	1,688	603	1,252	1,069	1,111
6125	Medicare F.I.C.A.	6		ANN	395	395	141	294	250	261
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	-
6129	Sick Leave Benefit Premiums	6		ANN	468	431	180	255	230	54
6131	Health Insurance Premiums	6		ANN	8,079	6,487	2,560	6,239	4,290	3,300
6133	Life Insurance Premiums	6		ANN	21	21	8	18	19	18
6134	Disability Insurance Premiums	6		ANN	37	37	13	29	28	25
6136	PFML Premiums	6		ANN	108	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	972	1,013	448	884	653	1,040
6200	SUPPLIES	5	N		10,100	10,100	1,569	7,778	8,316	5,949
6201	Office Supplies	6		ANN	100	100	-	-	-	-
6211	Custodial Supplies	6		ANN	1,000	1,000	-	741	905	1,147
6219	General Supplies	6		ANN	9,000	9,000	1,569	7,037	7,411	4,802
6300	PROFESSIONAL SERVICES AND UTIL	5	N		51,900	46,550	27,537	52,437	42,055	37,166
6321	Communications	6		ANN	200	150	218	1,430	84	78
6360	P/L Insurance Premiums	6		ANN	2,700	2,700	1,125	2,625	2,100	2,100
6381	Electricity	6		ANN	45,000	40,000	24,830	45,154	36,699	32,276
6382	Water	6		ANN	1,000	1,000	446	1,058	1,028	908
6383	Natural Gas	6		ANN	1,500	1,500	498	873	1,096	1,099
6385	Sewer Charges	6		ANN	1,500	1,200	420	1,297	1,048	705
6400	REPAIRS AND MAINTENANCE	5	N		43,598	42,470	28,435	41,544	38,657	39,387
6401	Cleaning & Waste Removal	6		ANN	250	250	313	952	534	398
6402	Repair and Maint. - Structure	6		ANN	2,500	2,500	-	1,497	2,365	-
6404	Repair and Maint. - Equipment	6		ANN	6,000	6,000	14,072	6,743	5,470	9,589
6415	Equipment Rental	6		ANN	34,848	33,720	14,050	32,352	30,288	29,400

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		321,900	329,541	95,512	367,956	376,710	272,563
4001	Revenues	4	N		(25,000)	(25,000)	(3,900)	(9,225)	(24,300)	(26,700)
5100	MISCELLANEOUS REVENUES	5	N		(25,000)	(25,000)	(3,900)	(9,225)	(24,300)	(26,700)
5154	Cook Farm Rental	6		ANN	(25,000)	(25,000)	(3,900)	(9,225)	(24,300)	(26,700)
6000	Expenditures	4	N		346,900	354,541	99,412	377,181	401,010	299,263
6300	PROFESSIONAL SERVICES AND UTIL	5	N		166,900	174,541	37,278	191,583	230,274	134,601
6309	Professional Services	6		ANN	40,000	40,000	10,000	40,000	40,000	40,000
6319	Joint Powers Services	6		ANN	15,000	15,000	15,000	40,000	80,100	-
6322	Postage and Freight	6		ANN	-	-	-	-	-	-
6390	Property Taxes	6		ANN	111,900	119,541	12,278	111,583	110,174	94,601
6430	OTHER SERVICES AND CHARGES	5	N		180,000	180,000	62,134	185,598	170,736	164,662
6433	Memberships and Subscriptions	6		ANN	-	-	-	-	-	-
6490	Hotel/Motel Tax Remittance	6		ANN	180,000	180,000	62,134	185,598	170,736	164,662

Annexation Agreement rebates
Housing Abatement approvals

55
111,845
111,900

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		1,574,857	1,508,600	354,978	1,072,646	874,270	629,438
4001	Revenues	4	N		(100,000)	(148,785)	(34,880)	(224,872)	(57,164)	(99,336)
4500	INTERGOVERNMENTAL REVENUES	5	N		-	-	-	-	-	-
4509	Other State Grants & Aids	6		ANN	-	-	-	-	-	-
5100	MISCELLANEOUS REVENUES	5	N		(100,000)	(148,785)	(34,880)	(224,872)	(57,164)	(99,336)
5107	Other Revenues - Capital	6		ANN	-	-	-	(23,922)	(56,761)	(15,836)
5138	Contributions - Youth	6		ANN	(100,000)	(148,785)	(34,880)	(200,950)	(403)	(83,500)
5144	Charitable Donations - Police	6		ANN	-	-	-	-	-	-
6000	Expenditures	4	N		1,674,857	1,657,385	389,858	1,297,518	931,434	728,774
6200	SUPPLIES	5	N		-	-	3,571	632	527	1,047
6219	General Supplies	6		ANN	-	-	3,571	632	527	1,047
6300	PROFESSIONAL SERVICES AND UTIL	5	N		12,500	12,500	-	4,000	-	8,000
6309	Professional Services	6		ANN	12,500	12,500	-	4,000	-	8,000
6430	OTHER SERVICES AND CHARGES	5	N		756,000	120,000	21,150	195,639	71,543	140,380
6438	Contingency	6		ANN	100,000	120,000	20,534	40,280	71,543	129,505
6439	Emergency Costs	6		ANN	656,000	-	616	155,359	-	10,875
6500	CAPITAL OUTLAY	5	N		906,357	1,524,885	365,137	1,097,247	859,364	579,347
6520	Buildings	6		ANN	-	-	-	-	-	-
6530	Improvements Other Than Buildi	6		ANN	-	-	-	207	-	20,114
6540	Machinery	6		ANN	906,357	1,524,885	365,137	1,097,040	859,364	559,233
6550	Vehicles	6		ANN	-	-	-	-	-	-
6560	Furniture and Fixtures	6		ANN	-	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000	Expenditures	4	N		46,000	1,000,000	1,000,000	156,000	504,856	2,239,250
7000	TRANSFERS	5	N		46,000	1,000,000	1,000,000	156,000	504,856	2,239,250
7711	Transfers to General Fund	6		ANN	-	-	-	-	-	-
7724	Transfers to Fund 24 (Communi	6		ANN	-	-	-	-	-	-
7725	Transfers to Fund 25 (Library)	6		ANN	-	-	-	-	-	-
7731	Transfers to Fund 31 (TIF)	6		ANN	-	-	-	-	-	-
7744	Transfers to Fund 44 (Airport)	6		ANN	46,000	-	-	156,000	20,500	78,000
7748	Transfers to Fund 48 (Building	6		ANN	-	-	-	-	-	640,000
7749	Transfers to Fund 49 (CIP Revo	6		ANN	-	1,000,000	1,000,000	-	-	1,421,250
7761	Transfers to Fund 61 (WWTP)	6		ANN	-	-	-	-	-	-
7766	Transfers to Fund 66 (Port Aut	6		ANN	-	-	-	-	-	-
7771	Transfers to Fund 71 (Garage)	6		ANN	-	-	-	-	-	-
7772	Transfers to Fund 72 (MIS Administration)	6		ANN	-	-	-	-	200,000	-
7773	Transfers to Fund 73 (Fire Fleet)	6		ANN	-	-	-	-	-	-
7775	Transfers to Fund 75 (Risk)	6		ANN	-	-	-	-	284,356	100,000
7900	SOURCE OF FUND BALANCE	5		ANN	-	-	-	-	-	-
7999	Source of Fund Balance	6		ANN	-	-	-	-	-	-

HVAC Administration Building	21,000
T-Hangar removal and site grading	25,000

RECREATION PROGRAMS

FUND – 22000

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Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	(13,813)	3,246	11,965	1,003
4001	Revenues	4	N		(33,387)	(34,278)	(28,117)	(12,768)	(23,490)	(23,662)
4700	CHARGES FOR SERVICES	5	N		(33,387)	(32,278)	(28,117)	(12,768)	(22,966)	(23,662)
4727	Concessions Commissions	6		ANN	(17,887)	(17,278)	(3,053)	2,410	(10,994)	(11,042)
4771	Adult Softball	6		ANN	(15,500)	(15,000)	(25,064)	(15,178)	(11,972)	(12,620)
5100	MISCELLANEOUS REVENUES	5	N		-	(2,000)	-	-	(524)	-
5135	Contributions - Private	6		ANN	-	(2,000)	-	-	(524)	-
6000	Expenditures	4	N		33,387	34,278	14,304	16,014	35,455	24,665
6100	SALARIES AND WAGES	5	N		7,500	7,500	869	1,729	6,069	5,333
6102	Overtime Salaries	6		ANN	-	-	-	-	-	-
6104	Temporary Salaries	6		ANN	7,500	7,500	869	1,729	6,069	5,333
6110	EMPLOYEE BENEFITS	5	N		1,017	1,078	89	182	764	408
6121	P.E.R.A.	6		ANN	-	-	6	31	-	-
6122	F.I.C.A.	6		ANN	465	465	54	107	376	331
6125	Medicare F.I.C.A.	6		ANN	109	109	13	25	88	77
6136	PFML Premiums	6		ANN	30	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	413	504	16	19	300	-
6200	SUPPLIES	5	N		11,500	12,500	8,026	5,470	13,555	9,959
6219	General Supplies	6		ANN	3,500	2,500	3,055	3,959	5,392	2,690
6251	Concession Stand Supplies	6		ANN	8,000	10,000	4,971	1,511	8,163	7,269
6300	PROFESSIONAL SERVICES AND UTIL	5	N		9,500	9,500	4,938	8,323	12,567	8,432
6309	Professional Services	6		ANN	6,000	6,000	4,437	5,705	4,740	4,948
6321	Communications	6		ANN	-	-	-	-	-	-
6343	Advertising and Publications	6		ANN	-	-	-	-	-	-
6386	Utilities	6		ANN	3,500	3,500	501	2,618	7,827	3,484
6400	REPAIRS AND MAINTENANCE	5	N		3,470	3,000	107	-	2,500	243
6401	Cleaning & Waste Removal	6		ANN	-	-	-	-	-	-
6404	Repair and Maint. - Equipment	6		ANN	3,470	3,000	107	-	2,500	243
6430	OTHER SERVICES AND CHARGES	5	N		400	700	275	310	-	290
6435	Sanction Fees	6		ANN	400	700	275	310	-	290
6500	CAPITAL OUTLAY	5	N		-	-	-	-	-	-
6530	Improvements Other Than Buildi	6		ANN	-	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	2,632	(642)	(814)	(946)
4001	Revenues	4	N		(2,500)	(2,330)	15	(1,720)	(1,865)	(1,769)
4700	CHARGES FOR SERVICES	5	N		(2,500)	(2,330)	15	(1,720)	(1,865)	(1,769)
4772	Adult Volleyball	6		ANN	(2,500)	(2,330)	15	(1,720)	(1,865)	(1,769)
5100	MISCELLANEOUS REVENUES	5	N		-	-	-	-	-	-
5135	Contributions - Private	6		ANN	-	-	-	-	-	-
6000	Expenditures	4	N		2,500	2,330	2,617	1,078	1,051	823
6100	SALARIES AND WAGES	5	N		1,250	1,250	670	325	430	690
6102	Overtime Salaries	6		ANN	-	-	-	-	-	-
6104	Temporary Salaries	6		ANN	1,250	1,250	670	325	430	690
6110	EMPLOYEE BENEFITS	5	N		170	180	75	28	83	53
6121	P.E.R.A.	6		ANN	-	-	17	-	-	-
6122	F.I.C.A.	6		ANN	78	78	41	20	27	43
6125	Medicare F.I.C.A.	6		ANN	18	18	10	5	6	10
6136	PFML Premiums	6		ANN	5	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	69	84	7	3	50	-
6200	SUPPLIES	5	N		500	400	1,322	-	394	-
6219	General Supplies	6		ANN	500	400	1,322	-	394	-
6300	PROFESSIONAL SERVICES AND UTIL	5	N		580	500	550	725	144	80
6309	Professional Services	6		ANN	580	500	550	725	100	80
6343	Advertising and Publications	6		ANN	-	-	-	-	44	-
6400	REPAIRS AND MAINTENANCE	5	N		-	-	-	-	-	-
6403	Repair of Improvements	6		ANN	-	-	-	-	-	-
6418	Property Rental	6		ANN	-	-	-	-	-	-
6430	OTHER SERVICES AND CHARGES	5	N		-	-	-	-	-	-
6435	Sanction Fees	6		ANN	-	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	(3,861)	(1,402)	103	(1,107)
4001	Revenues	4	N		(3,500)	(3,500)	(3,861)	(2,670)	(2,734)	(2,637)
4700	CHARGES FOR SERVICES	5	N		(3,500)	(3,500)	(3,861)	(2,670)	(2,734)	(2,637)
4773	Community Gardens	6		ANN	(3,500)	(3,500)	(3,861)	(2,670)	(2,734)	(2,637)
5100	MISCELLANEOUS REVENUES	5	N		-	-	-	-	-	-
5135	Contributions - Private	6		ANN	-	-	-	-	-	-
6000	Expenditures	4	N		3,500	3,500	-	1,268	2,837	1,530
6100	SALARIES AND WAGES	5	N		-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	-	-	-	-	-	-
6200	SUPPLIES	5	N		500	500	-	58	42	45
6219	General Supplies	6		ANN	500	500	-	58	42	45
6300	PROFESSIONAL SERVICES AND UTIL	5	N		3,000	3,000	-	1,210	2,795	1,485
6343	Advertising and Publications	6		ANN	-	-	-	-	-	-
6386	Utilities	6		ANN	3,000	3,000	-	1,210	2,795	1,485

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	-	393	3,235	2,448
4001	Revenues	4	N		(2,800)	(2,800)	-	(2,940)	(1,172)	(6,205)
4700	CHARGES FOR SERVICES	5	N		(2,800)	(2,800)	-	(2,940)	(1,172)	(6,205)
4801	Disc Golf	6		ANN	(2,800)	(2,800)	-	(2,940)	(1,172)	(6,205)
5100	MISCELLANEOUS REVENUES	5	N		-	-	-	-	-	-
5135	Contributions - Private	6		ANN	-	-	-	-	-	-
6000	Expenditures	4	N		2,800	2,800	-	3,333	4,407	8,653
6200	SUPPLIES	5	N		300	300	-	3,333	211	-
6219	General Supplies	6		ANN	300	300	-	3,333	211	-
6253	T-Shirts	6		ANN	-	-	-	-	-	-
6300	PROFESSIONAL SERVICES AND UTIL	5	N		-	-	-	-	-	-
6309	Professional Services	6		ANN	-	-	-	-	-	-
6322	Postage and Freight	6		ANN	-	-	-	-	-	-
6400	REPAIRS AND MAINTENANCE	5	N		2,500	2,500	-	-	4,196	8,653
6404	Repair and Maint. - Equipment	6		ANN	2,500	2,500	-	-	4,196	8,653
6430	OTHER SERVICES AND CHARGES	5	N		-	-	-	-	-	-
6435	Sanction Fees	6		ANN	-	-	-	-	-	-
6500	CAPITAL OUTLAY	5	N		-	-	-	-	-	-
6530	Improvements Other Than Buildi	6		ANN	-	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	-	56	332	(95)
4001	Revenues	4	N		(1,000)	(1,000)	-	-	-	(95)
4700	CHARGES FOR SERVICES	5	N		(1,000)	(1,000)	-	-	-	(95)
4774	Horse Shoe Club	6		ANN	(1,000)	(1,000)	-	-	-	(95)
5100	MISCELLANEOUS REVENUES	5	N		-	-	-	-	-	-
5135	Contributions - Private	6		ANN	-	-	-	-	-	-
6000	Expenditures	4	N		1,000	1,000	-	56	332	-
6200	SUPPLIES	5	N		1,000	1,000	-	56	-	-
6219	General Supplies	6		ANN	1,000	1,000	-	56	-	-
6500	CAPITAL OUTLAY	5	N		-	-	-	-	332	-
6530	Improvements Other Than Buildi	6		ANN	-	-	-	-	332	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	1,314	1,261	(2,932)	10,788
4001	Revenues	4	N		(17,230)	(16,867)	-	(636)	(9,073)	(14,531)
4700	CHARGES FOR SERVICES	5	N		(1,900)	(1,900)	-	(636)	(1,575)	(2,461)
4775	Farmer's Market Rental Revenue	6		ANN	(1,900)	(1,900)	-	(636)	(1,575)	(2,461)
5100	MISCELLANEOUS REVENUES	5	N		(15,330)	(14,967)	-	-	(7,498)	(12,070)
5135	Contributions - Private	6		ANN	(15,330)	(14,967)	-	-	(7,498)	(12,070)
6000	Expenditures	4	N		17,230	16,867	1,314	1,897	6,141	25,319
6100	SALARIES AND WAGES	5	N		11,250	11,250	-	-	-	-
6101	Regular Salaries	6		ANN	-	-	-	-	-	-
6102	Overtime Salaries	6		ANN	-	-	-	-	-	-
6104	Temporary Salaries	6		ANN	11,250	11,250	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		1,524	1,617	-	-	449	532
6121	P.E.R.A.	6		ANN	-	-	-	-	-	-
6122	F.I.C.A.	6		ANN	698	698	-	-	-	-
6125	Medicare F.I.C.A.	6		ANN	163	163	-	-	-	-
6136	PFML Premiums	6		ANN	44	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	619	756	-	-	449	532
6200	SUPPLIES	5	N		2,456	2,500	1,314	1,897	5,692	24,787
6219	General Supplies	6		ANN	2,456	2,500	1,314	1,897	5,692	24,787
6300	PROFESSIONAL SERVICES AND UTIL	5	N		2,000	1,500	-	-	-	-
6309	Professional Services	6		ANN	-	-	-	-	-	-
6386	Utilities	6		ANN	2,000	1,500	-	-	-	-
6400	REPAIRS AND MAINTENANCE	5	N		-	-	-	-	-	-
6418	Property Rental	6		ANN	-	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	(500)	(1,266)	(3,018)	12,428
4001	Revenues	4	N		(6,900)	(6,480)	(3,200)	(7,746)	(9,198)	2,428
4700	CHARGES FOR SERVICES	5	N		(6,900)	(6,480)	(2,454)	(3,305)	(3,228)	(3,036)
4776	Player Fees	6		ANN	(6,900)	(6,480)	(2,454)	(3,305)	(3,228)	(3,036)
5100	MISCELLANEOUS REVENUES	5	N		-	-	(746)	(4,441)	(5,970)	5,464
5119	Market Value Gain/Loss	6		ANN	-	-	-	(1,208)	(3,251)	6,569
5121	Interest Earnings	6		ANN	-	-	(746)	(3,233)	(2,719)	(1,105)
5135	Contributions - Private	6		ANN	-	-	-	-	-	-
5400	OTHER FINANCING SOURCES	5	N		-	-	-	-	-	-
5490	Use of Fund Balance	6		ANN	-	-	-	-	-	-
6000	Expenditures	4	N		6,900	6,480	2,700	6,480	6,180	10,000
6400	REPAIRS AND MAINTENANCE	5	N		6,900	6,480	2,700	6,480	6,180	6,000
6415	Equipment Rental	6		ANN	6,900	6,480	2,700	6,480	6,180	6,000
6500	CAPITAL OUTLAY	5	N		-	-	-	-	-	-
6530	Improvements Other Than Buildi	6		ANN	-	-	-	-	-	-
7000	TRANSFERS	5	N		-	-	-	-	-	4,000
7711	Transfers to General Fund	6		ANN	-	-	-	-	-	4,000

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000		Revenues / Expenditures	3	N		-	-	-	-	4,731	1,565
4001		Revenues	4	N		-	-	-	-	-	-
4700		CHARGES FOR SERVICES	5	N		-	-	-	-	-	-
4777		So Minny Fast Pitch	6		ANN	-	-	-	-	-	-
6000		Expenditures	4	N		-	-	-	-	4,731	1,565
6100		SALARIES AND WAGES	5	N		-	-	-	-	-	-
6102		Overtime Salaries	6		ANN	-	-	-	-	-	-
6104		Temporary Salaries	6		ANN	-	-	-	-	-	-
6110		EMPLOYEE BENEFITS	5	N		-	-	-	-	-	-
6121		P.E.R.A.	6		ANN	-	-	-	-	-	-
6122		F.I.C.A.	6		ANN	-	-	-	-	-	-
6125		Medicare F.I.C.A.	6		ANN	-	-	-	-	-	-
6136		PFML Premiums	6		ANN	-	-	-	-	-	-
6151		Workers Comp. Insurance Premiu	6		ANN	-	-	-	-	-	-
6200		SUPPLIES	5	N		-	-	-	-	4,731	1,565
6219		General Supplies	6		ANN	-	-	-	-	4,731	1,565
6300		PROFESSIONAL SERVICES AND UTIL	5	N		-	-	-	-	-	-
6309		Professional Services	6		ANN	-	-	-	-	-	-
6322		Postage and Freight	6		ANN	-	-	-	-	-	-
6331		Travel-Conference-School	6		ANN	-	-	-	-	-	-
6430		OTHER SERVICES AND CHARGES	5	N		-	-	-	-	-	-
6435		Sanction Fees	6		ANN	-	-	-	-	-	-

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000		Revenues / Expenditures	3	N		-	-	437	(2,489)	(1,144)	(1,309)
4001		Revenues	4	N		(8,515)	(8,530)	(2,221)	(7,089)	(8,229)	(10,800)
4700		CHARGES FOR SERVICES	5	N		(8,515)	(8,530)	(2,221)	(7,089)	(8,229)	(10,800)
4776		Fall/Winter Recreation Fees	6		ANN	(8,515)	(8,530)	(2,221)	(7,089)	(8,229)	(10,800)
6000		Expenditures	4	N		8,515	8,530	2,658	4,600	7,085	9,491
6100		SALARIES AND WAGES	5	N		1,250	1,250	-	1,078	1,466	776
6104		Temporary Salaries	6		ANN	1,250	1,250	-	1,078	1,466	776
6110		EMPLOYEE BENEFITS	5	N		170	180	-	124	163	59
6121		P.E.R.A.	6		ANN	-	-	-	18	-	-
6122		F.I.C.A.	6		ANN	78	78	-	66	91	48
6125		Medicare F.I.C.A.	6		ANN	18	18	-	16	21	11
6136		PFML Premiums	6		ANN	5	-	-	-	-	-
6151		Workers Comp. Insurance Premiu	6		ANN	69	84	-	24	51	-
6200		SUPPLIES	5	N		1,000	1,000	48	479	685	4,176
6219		General Supplies	6		ANN	1,000	1,000	48	479	685	4,176
6253		T-Shirts	6		ANN	-	-	-	-	-	-
6300		PROFESSIONAL SERVICES AND UTIL	5	N		2,395	2,400	750	809	1,201	700
6309		Professional Services	6		ANN	2,395	2,400	750	750	761	700
6322		Postage and Freight	6		ANN	-	-	-	-	440	-
6343		Advertising and Publications	6		ANN	-	-	-	59	-	-
6400		REPAIRS AND MAINTENANCE	5	N		3,700	3,700	1,860	2,110	3,570	3,780
6418		Property Rental	6		ANN	3,700	3,700	1,860	2,110	3,570	3,780

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	(8,029)	795	(9,354)	(12,048)
4001	Revenues	4	N		(20,187)	(20,278)	(9,003)	(20,382)	(23,289)	(25,887)
4700	CHARGES FOR SERVICES	5	N		(20,187)	(20,278)	(9,003)	(20,382)	(23,289)	(25,887)
4778	Summer Programs	6		ANN	(20,187)	(20,278)	(9,003)	(20,382)	(23,289)	(25,887)
6000	Expenditures	4	N		20,187	20,278	974	21,177	13,935	13,839
6100	SALARIES AND WAGES	5	N		7,500	7,500	115	8,078	6,494	6,984
6102	Overtime Salaries	6		ANN	-	-	-	-	-	-
6104	Temporary Salaries	6		ANN	7,500	7,500	115	8,078	6,494	6,984
6110	EMPLOYEE BENEFITS	5	N		1,017	1,078	16	809	826	534
6121	P.E.R.A.	6		ANN	-	-	6	81	-	-
6122	F.I.C.A.	6		ANN	465	465	7	501	403	433
6125	Medicare F.I.C.A.	6		ANN	109	109	2	117	94	101
6136	PFML Premiums	6		ANN	30	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	413	504	1	110	329	-
6200	SUPPLIES	5	N		10,370	10,400	667	11,095	5,177	4,896
6219	General Supplies	6		ANN	7,970	8,000	667	9,635	2,573	805
6253	T-Shirts	6		ANN	2,400	2,400	-	1,460	2,604	4,091
6300	PROFESSIONAL SERVICES AND UTIL	5	N		1,300	1,300	176	1,195	1,438	1,425
6309	Professional Services	6		ANN	1,300	1,300	176	1,195	1,282	1,425
6343	Advertising and Publications	6		ANN	-	-	-	-	156	-
6400	REPAIRS AND MAINTENANCE	5	N		-	-	-	-	-	-
6418	Property Rental	6		ANN	-	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	(12,018)	2,413	(13,307)	2,884
4001	Revenues	4	N		(25,107)	(22,365)	(28,944)	(14,605)	(33,435)	(15,235)
4700	CHARGES FOR SERVICES	5	N		(25,107)	(22,365)	(28,944)	(14,605)	(33,435)	(15,235)
4779	Volleyball Club	6		ANN	(25,107)	(22,365)	(28,944)	(14,605)	(33,435)	(15,235)
6000	Expenditures	4	N		25,107	22,365	16,926	17,018	20,128	18,119
6100	SALARIES AND WAGES	5	N		625	625	-	-	-	-
6104	Temporary Salaries	6		ANN	625	625	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		84	90	-	-	25	-
6122	F.I.C.A.	6		ANN	39	39	-	-	-	-
6125	Medicare F.I.C.A.	6		ANN	9	9	-	-	-	-
6136	PFML Premiums	6		ANN	2	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	34	42	-	-	25	-
6200	SUPPLIES	5	N		6,198	4,450	5,640	1,283	4,183	1,890
6219	General Supplies	6		ANN	2,000	250	666	121	-	645
6253	T-Shirts	6		ANN	4,198	4,200	4,974	1,162	4,183	1,245
6300	PROFESSIONAL SERVICES AND UTIL	5	N		8,200	7,200	151	6,180	6,054	5,845
6309	Professional Services	6		ANN	7,000	6,000	-	4,996	5,316	5,845
6322	Postage and Freight	6		ANN	-	-	-	1,184	738	-
6331	Travel-Conference-School	6		ANN	1,200	1,200	151	-	-	-
6343	Advertising and Publications	6		ANN	-	-	-	-	-	-
6400	REPAIRS AND MAINTENANCE	5	N		10,000	10,000	11,135	9,555	9,866	10,384
6418	Property Rental	6		ANN	-	-	-	-	-	-
6435	Sanction Fees	6		ANN	10,000	10,000	11,135	9,555	9,866	10,384

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	-	-	-	-
4001	Revenues	4	N		-	-	-	-	-	-
4700	CHARGES FOR SERVICES	5	N		-	-	-	-	-	-
4780	Winter Basketball	6		ANN	-	-	-	-	-	-
6000	Expenditures	4	N		-	-	-	-	-	-
6100	SALARIES AND WAGES	5	N		-	-	-	-	-	-
6104	Temporary Salaries	6		ANN	-	-	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		-	-	-	-	-	-
6122	F.I.C.A.	6		ANN	-	-	-	-	-	-
6125	Medicare F.I.C.A.	6		ANN	-	-	-	-	-	-
6136	PFML Premiums	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	-	-	-	-	-	-
6200	SUPPLIES	5	N		-	-	-	-	-	-
6219	General Supplies	6		ANN	-	-	-	-	-	-
6253	T-Shirts	6		ANN	-	-	-	-	-	-
6300	PROFESSIONAL SERVICES AND UTIL	5	N		-	-	-	-	-	-
6309	Professional Services	6		ANN	-	-	-	-	-	-
6343	Advertising and Publications	6		ANN	-	-	-	-	-	-
6400	REPAIRS AND MAINTENANCE	5	N		-	-	-	-	-	-
6418	Property Rental	6		ANN	-	-	-	-	-	-

Obj	Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000			Revenues / Expenditures	3	N		-	-	6	841	1,228	(1,794)
4001			Revenues	4	N		(6,700)	(6,700)	(1,231)	(1,741)	(5,215)	(4,163)
4700			CHARGES FOR SERVICES	5	N		(6,700)	(6,700)	(1,231)	(1,741)	(5,215)	(4,163)
4781			Youth Wrestling	6		ANN	(6,700)	(6,700)	(1,231)	(1,741)	(5,215)	(4,163)
6000			Expenditures	4	N		6,700	6,700	1,237	2,582	6,443	2,369
6200			SUPPLIES	5	N		6,700	6,600	987	2,502	6,443	2,369
6219			General Supplies	6		ANN	5,700	5,600	987	2,502	5,643	1,653
6253			T-Shirts	6		ANN	1,000	1,000	-	-	800	716
6300			PROFESSIONAL SERVICES AND UTIL	5	N		-	100	250	80	-	-
6309			Professional Services	6		ANN	-	-	-	-	-	-
6322			Postage and Freight	6		ANN	-	-	-	-	-	-
6343			Advertising and Publications	6		ANN	-	100	250	80	-	-
6400			REPAIRS AND MAINTENANCE	5	N		-	-	-	-	-	-
6418			Property Rental	6		ANN	-	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	(2,000)	(632)	(265)	518
4001	Revenues	4	N		(5,000)	(5,000)	(2,000)	(3,750)	(5,096)	(5,680)
4700	CHARGES FOR SERVICES	5	N		(2,000)	(2,000)	-	-	(96)	(2,070)
4779	Bike Club	6		ANN	(2,000)	(2,000)	-	-	(96)	(2,070)
5100	MISCELLANEOUS REVENUES	5	N		(3,000)	(3,000)	(2,000)	(3,750)	(5,000)	(3,610)
5135	Contributions - Private	6		ANN	(3,000)	(3,000)	(2,000)	(3,750)	(5,000)	(3,610)
6000	Expenditures	4	N		5,000	5,000	-	3,118	4,831	6,198
6200	SUPPLIES	5	N		4,750	4,750	-	3,118	4,831	6,098
6219	General Supplies	6		ANN	2,750	2,750	-	1,416	1,831	1,831
6253	T-shirts	6		ANN	2,000	2,000	-	1,702	3,000	4,267
6300	PROFESSIONAL SERVICES AND UTIL	5	N		-	-	-	-	-	-
6309	Professional Services	6		ANN	-	-	-	-	-	-
6400	REPAIRS AND MAINTENANCE	5	N		250	250	-	-	-	100
6404	Repair and Maint. - Equipment	6		ANN	-	-	-	-	-	-
6435	Sanction Fees	6		ANN	250	250	-	-	-	100
6500	CAPITAL OUTLAY	5	N		-	-	-	-	-	-
6560	Furniture and Fixtures	6		ANN	-	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	177	551	(1,006)	(806)
4001	Revenues	4	N		(1,700)	(1,700)	(50)	(7,921)	(2,817)	(1,090)
4700	CHARGES FOR SERVICES	5	N		(1,700)	(1,700)	(50)	(7,921)	(2,817)	(1,090)
4732	Canoe Rental	6		ANN	(1,700)	(1,700)	(50)	(7,921)	(2,817)	(1,090)
6000	Expenditures	4	N		1,700	1,700	227	8,472	1,811	284
6100	SALARIES AND WAGES	5	N		-	-	-	527	-	-
6104	Temporary Salaries	6		ANN	-	-	-	527	-	-
6110	EMPLOYEE BENEFITS	5	N		-	-	-	45	-	-
6121	P.E.R.A.	6		ANN	-	-	-	-	-	-
6122	F.I.C.A.	6		ANN	-	-	-	33	-	-
6125	Medicare F.I.C.A.	6		ANN	-	-	-	8	-	-
6136	PFML Premiums	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	-	-	-	4	-	-
6200	SUPPLIES	5	N		600	600	227	7,300	1,811	53
6219	General Supplies	6		ANN	600	600	227	7,300	1,811	53
6300	PROFESSIONAL SERVICES AND UTIL	5	N		100	100	-	-	-	-
6309	Professional Services	6		ANN	100	100	-	-	-	-
6400	REPAIRS AND MAINTENANCE	5	N		1,000	1,000	-	600	-	231
6404	Repair and Maint. - Equipment	6		ANN	1,000	1,000	-	600	-	231
6500	CAPITAL OUTLAY	5	N		-	-	-	-	-	-
6560	Furniture and Fixtures	6		ANN	-	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	63	(448)	(458)	(293)
4001	Revenues	4	N		(1,700)	(1,700)	-	(1,995)	(2,000)	(1,400)
4700	CHARGES FOR SERVICES	5	N		(1,700)	(1,700)	-	(1,995)	(2,000)	(1,400)
4782	Crafts Program	6		ANN	(1,700)	(1,700)	-	(1,995)	(2,000)	(1,400)
6000	Expenditures	4	N		1,700	1,700	63	1,547	1,542	1,107
6200	SUPPLIES	5	N		1,500	1,500	63	1,547	1,542	1,107
6219	General Supplies	6		ANN	1,500	1,500	63	1,547	1,542	1,107
6300	PROFESSIONAL SERVICES AND UTIL	5	N		200	200	-	-	-	-
6309	Professional Services	6		ANN	200	200	-	-	-	-

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000		Revenues / Expenditures	3	N		-	-	-	-	-	-
4001		Revenues	4	N		-	-	-	-	-	-
5100		MISCELLANEOUS REVENUES	5	N		-	-	-	-	-	-
5136		Nature Center Donations	6		ANN	-	-	-	-	-	-
6000		Expenditures	4	N		-	-	-	-	-	-
6200		SUPPLIES	5	N		-	-	-	-	-	-
6219		General Supplies	6		ANN	-	-	-	-	-	-
6300		PROFESSIONAL SERVICES AND UTIL	5	N		-	-	-	-	-	-
6309		Professional Services	6		ANN	-	-	-	-	-	-
6500		CAPITAL OUTLAY	5	N		-	-	-	-	-	-
6560		Furniture and Fixtures	6		ANN	-	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	-	-	-	-
4001	Revenues	4	N		-	-	-	-	-	-
4700	CHARGES FOR SERVICES	5	N		-	-	-	-	-	-
4783	Energy Fair Revenue	6		ANN	-	-	-	-	-	-
6000	Expenditures	4	N		-	-	-	-	-	-
6100	SALARIES AND WAGES	5	N		-	-	-	-	-	-
6101	Regular Salaries	6		ANN	-	-	-	-	-	-
6102	Overtime Salaries	6		ANN	-	-	-	-	-	-
6104	Temporary Salaries	6		ANN	-	-	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		-	-	-	-	-	-
6121	P.E.R.A.	6		ANN	-	-	-	-	-	-
6122	F.I.C.A.	6		ANN	-	-	-	-	-	-
6125	Medicare F.I.C.A.	6		ANN	-	-	-	-	-	-
6136	PFML Premiums	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	-	-	-	-	-	-
6200	SUPPLIES	5	N		-	-	-	-	-	-
6219	General Supplies	6		ANN	-	-	-	-	-	-
6300	PROFESSIONAL SERVICES AND UTIL	5	N		-	-	-	-	-	-
6309	Professional Services	6		ANN	-	-	-	-	-	-
6343	Advertising and Publications	6		ANN	-	-	-	-	-	-
6400	REPAIRS AND MAINTENANCE	5	N		-	-	-	-	-	-
6418	Property Rental	6		ANN	-	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	466	(522)	11,419	(1,559)
4001	Revenues	4	N		(4,908)	(4,945)	(146)	(964)	(4,528)	(4,797)
4700	CHARGES FOR SERVICES	5	N		(2,411)	(2,448)	(146)	(964)	(2,028)	(1,797)
4784	Cross Country Skiing	6		ANN	(2,411)	(2,448)	(146)	(964)	(2,028)	(1,797)
5100	MISCELLANEOUS REVENUES	5	N		(2,497)	(2,497)	-	-	(2,500)	(3,000)
5136	Nature Center Donations	6		ANN	(2,497)	(2,497)	-	-	(2,500)	(3,000)
6000	Expenditures	4	N		4,908	4,945	612	442	15,947	3,238
6100	SALARIES AND WAGES	5	N		3,100	3,100	560	342	3,135	1,657
6104	Temporary Salaries	6		ANN	3,100	3,100	560	342	3,135	1,657
6110	EMPLOYEE BENEFITS	5	N		420	445	52	29	384	127
6121	P.E.R.A.	6		ANN	-	-	4	-	-	-
6122	F.I.C.A.	6		ANN	192	192	35	21	194	103
6125	Medicare F.I.C.A.	6		ANN	45	45	8	5	45	24
6136	PFML Premiums	6		ANN	12	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	171	208	5	3	145	-
6200	SUPPLIES	5	N		988	1,000	-	71	11,317	136
6219	General Supplies	6		ANN	988	1,000	-	71	11,317	136
6300	PROFESSIONAL SERVICES AND UTIL	5	N		200	200	-	-	-	250
6309	Professional Services	6		ANN	-	-	-	-	-	-
6343	Advertising and Publications	6		ANN	200	200	-	-	-	250
6400	REPAIRS AND MAINTENANCE	5	N		200	200	-	-	151	128
6404	Repair and Maint. - Equipment	6		ANN	200	200	-	-	151	128
6500	CAPITAL OUTLAY	5	N		-	-	-	-	960	940
6530	Improvements Other Than Buildi	6		ANN	-	-	-	-	960	940

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	157	(10,408)	(6,742)	(4,499)
4001	Revenues	4	N		-	(3,000)	(149)	(13,508)	(15,854)	(17,009)
4700	CHARGES FOR SERVICES	5	N		-	(3,000)	(149)	(13,508)	(15,854)	(17,009)
4785	Special Events	6		ANN	-	(3,000)	(149)	(13,508)	(15,854)	(17,009)
6000	Expenditures	4	N		-	3,000	306	3,100	9,112	12,510
6100	SALARIES AND WAGES	5	N		-	-	-	-	-	-
6101	Regular Salaries	6		ANN	-	-	-	-	-	-
6102	Overtime Salaries	6		ANN	-	-	-	-	-	-
6104	Temporary Salaries	6		ANN	-	-	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		-	-	-	-	68	-
6121	P.E.R.A.	6		ANN	-	-	-	-	-	-
6122	F.I.C.A.	6		ANN	-	-	-	-	-	-
6125	Medicare F.I.C.A.	6		ANN	-	-	-	-	-	-
6133	Life Insurance Premiums	6		ANN	-	-	-	-	-	-
6134	Disability Insurance Premiums	6		ANN	-	-	-	-	-	-
6136	PFML Premiums	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	-	-	-	-	68	-
6200	SUPPLIES	5	N		-	1,000	306	3,100	8,344	8,737
6219	General Supplies	6		ANN	-	1,000	306	3,100	8,344	8,737
6300	PROFESSIONAL SERVICES AND UTIL	5	N		-	2,000	-	-	700	3,773
6309	Professional Services	6		ANN	-	1,000	-	-	700	2,895
6343	Advertising and Publications	6		ANN	-	1,000	-	-	-	878

LIBRARY FUND – 25000

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Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	635,040	84,572	(29,683)	71,501
4001	Revenues	4	N		(1,683,184)	(1,612,790)	(6,032)	(1,445,776)	(1,358,775)	(1,243,889)
4100	TAXES	5	N		(1,416,006)	(1,320,190)	-	(1,206,592)	(1,066,901)	(1,069,748)
4101	Local Property Taxes	6		ANN	(1,401,006)	(1,305,190)	-	(1,188,591)	(1,052,158)	(1,052,705)
4102	Mobile Home Taxes	6		ANN	-	-	-	(4,327)	(2,695)	(2,576)
4103	Delinquent Property Taxes	6		ANN	(15,000)	(15,000)	-	(13,674)	(12,048)	(14,467)
4105	Penalties & Interest Delinq	6		ANN	-	-	-	-	-	-
4500	INTERGOVERNMENTAL REVENUES	5	N		-	-	-	(107)	(47)	(45)
4502	Market Value Credit	6		ANN	-	-	-	-	-	-
4507	Other State Grants	6		ANN	-	-	-	-	-	-
4508	Mfg HACA	6		ANN	-	-	-	(107)	(47)	(45)
4525	SELCO	6		ANN	-	-	-	-	-	-
4700	CHARGES FOR SERVICES	5	N		(10,500)	(10,000)	(3,451)	(15,032)	(10,917)	(9,527)
4707	Photo & Accident Copies	6		ANN	(5,000)	(4,500)	(2,285)	(7,553)	(4,267)	(3,794)
4730	Room Rentals	6		ANN	(500)	(500)	(150)	(750)	(235)	(240)
4731	Book Sales	6		ANN	(5,000)	(5,000)	(1,016)	(6,729)	(6,415)	(5,493)
5000	FINES AND FORFEITS	5	N		-	-	(28)	(301)	(1,224)	(548)
5010	Book Fines	6		ANN	-	-	(28)	(301)	(1,224)	(548)
5100	MISCELLANEOUS REVENUES	5	N		(224,500)	(223,000)	(2,553)	(223,744)	(279,686)	(164,021)
5101	Other Revenues	6		ANN	-	-	(119)	(177)	(318)	(2,509)
5119	Market Value Gain/Loss	6		ANN	-	-	-	(9,073)	(19,572)	37,645
5121	Interest Earnings	6		ANN	(10,000)	(10,000)	(2,434)	(10,194)	(10,601)	(5,560)
5133	County Contribution	6		ANN	(214,500)	(213,000)	-	(204,250)	(199,195)	(193,597)
5137	Contributions/Donations	6		ANN	-	-	-	(50)	(50,000)	-
5172	Sale of Fixed Assets - City	6		ANN	-	-	-	-	-	-
5400	OTHER FINANCING SOURCES	5	N		(32,178)	(59,600)	-	-	-	-
5401	Transfers from General Fund	6		ANN	-	-	-	-	-	-
5409	Transfers from Building Fund	6		ANN	-	-	-	-	-	-
5419	Transfers from Wienke Estate	6		ANN	-	-	-	-	-	-
5420	Transfers from Other Funds	6		ANN	-	-	-	-	-	-
5490	Use of Fund Balance (1)	6		ANN	(32,178)	(59,600)	-	-	-	-
5500	Direct Expenses	4	N		-	-	-	-	-	-
6000	Expenditures	4	N		1,683,184	1,612,790	641,072	1,530,348	1,329,092	1,315,390
6100	SALARIES AND WAGES	5	N		943,614	916,087	376,839	877,976	785,583	618,077
6101	Regular Salaries	6		ANN	865,114	845,087	347,191	792,106	718,035	561,900
6102	Overtime Salaries	6		ANN	6,000	6,000	-	5,335	6,899	1,854
6104	Temporary Salaries	6		ANN	72,500	65,000	29,648	80,535	60,649	54,323
6110	EMPLOYEE BENEFITS	5	N		337,070	289,403	116,122	261,283	172,624	133,992
6121	P.E.R.A.	6		ANN	65,334	63,831	27,673	61,206	55,906	44,047
6122	F.I.C.A.	6		ANN	58,504	56,797	21,325	50,374	45,099	36,237
6125	Medicare F.I.C.A.	6		ANN	13,682	13,283	4,987	11,781	10,547	8,475
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	7,590
6129	Sick Leave Benefit Premiums	6		ANN	11,750	10,580	4,408	5,988	5,885	2,614
6131	Health Insurance Premiums	6		ANN	177,632	136,425	55,123	124,011	50,390	29,375
6133	Life Insurance Premiums	6		ANN	830	830	300	720	684	546
6134	Disability Insurance Premiums	6		ANN	1,742	1,702	558	1,258	1,103	859

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6136	PFML Premiums	6		ANN	3,727	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151	Workers Comp. Insurance Premiu	6		ANN	3,869	5,955	1,748	5,945	3,010	4,249
6200	SUPPLIES	5	N		18,000	18,000	6,761	10,767	16,733	12,746
6201	Office Supplies	6		ANN	6,500	5,000	3,419	3,229	5,248	3,350
6211	Custodial Supplies	6		ANN	2,500	3,000	437	900	3,298	2,659
6219	General Supplies	6		ANN	9,000	10,000	2,905	6,638	8,187	6,737
6300	PROFESSIONAL SERVICES AND UTIL	5	N		161,000	161,800	66,531	142,285	139,665	140,270
6309	Professional Services	6		ANN	9,500	12,000	4,303	13,428	12,389	13,830
6318	Contracted Services	6		ANN	52,000	55,900	23,825	39,842	44,691	49,385
6319	Joint Powers Services	6		ANN	-	-	-	-	-	-
6321	Communications	6		ANN	3,500	4,000	1,184	2,846	3,244	2,661
6322	Postage and Freight	6		ANN	1,000	1,000	191	631	598	492
6325	Programming and Performance	6		ANN	4,500	3,000	1,775	1,150	1,057	1,642
6331	Travel-Conference-School	6		ANN	8,500	6,000	-	7,342	7,946	2,969
6343	Advertising and Publications	6		ANN	12,100	10,000	5,252	11,070	8,484	9,870
6354	Binding	6		ANN	-	-	-	-	-	-
6360	P/L Insurance Premiums	6		ANN	9,900	9,900	4,125	8,625	6,900	6,900
6386	Utilities	6		ANN	60,000	60,000	25,876	57,351	54,356	52,521
6400	REPAIRS AND MAINTENANCE	5	N		79,500	83,500	27,879	100,557	67,556	66,122
6401	Cleaning & Waste Removal	6		ANN	41,000	45,000	16,568	33,881	38,573	38,934
6402	Repair and Maint. - Structure	6		ANN	14,000	14,000	1,973	45,010	9,919	6,095
6404	Repair and Maint. - Equipment	6		ANN	9,500	9,500	3,088	8,034	6,080	8,493
6415	Equipment Rental	6		ANN	15,000	15,000	6,250	13,632	12,984	12,600
6500	CAPITAL OUTLAY	5	N		144,000	144,000	46,940	137,480	146,931	144,183
6520	Buildings	6		ANN	-	-	-	-	15,911	-
6540	Machinery	6		ANN	5,000	5,000	927	1,992	5,439	3,266
6560	Furniture and Fixtures	6		ANN	2,000	2,000	-	2,002	10,839	2,117
6590	Books and Periodicals	6		ANN	48,000	48,000	22,659	46,582	49,087	52,143
6591	Children's Books & Periodicals	6		ANN	28,000	28,000	8,120	28,973	28,670	24,624
6592	Reference Books & Periodicals	6		ANN	1,000	1,000	126	836	886	716
6593	Audio Visual	6		ANN	25,000	32,000	-	33,820	21,032	45,325
6594	Software & Electronic Subscri.	6		ANN	20,000	12,000	11,916	11,291	4,039	3,249
6595	Young Adult	6		ANN	7,000	8,000	1,560	5,605	4,395	4,127
6596	Adult/Periodicals	6		ANN	8,000	7,400	1,632	5,638	6,082	8,007
6597	Childrens Periodicals	6		ANN	-	600	-	741	551	609
7000	TRANSFERS	5	N		-	-	-	-	-	200,000
7748	Transfers to Fund 48	6		ANN	-	-	-	-	-	200,000

(1) - Use of Fund Balance equals 50% of Technology Coordinator salary for 2026.

TIF DEBT SERVICE FUND – 31000

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Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000		Revenues / Expenditures	3	N		-	-	(484)	(2,880)	(4,498)	(64,218)
4001		Revenues	4	N		-	-	(484)	(2,880)	(4,498)	(84,746)
4100		TAXES	5	N		-	-	-	-	-	(79,968)
4104		Tax Increments	6		ANN	-	-	-	-	-	(79,968)
5100		MISCELLANEOUS REVENUES	5	N		-	-	(484)	(2,880)	(4,498)	(4,778)
5101		Other Revenues	6		ANN	-	-	-	-	-	-
5119		Market Value Gain/Loss	6		ANN	-	-	-	-	-	-
5121		Interest Earnings	6		ANN	-	-	(484)	(2,880)	(4,498)	(4,778)
5172		Sale of Fixed Assets - City	6		ANN	-	-	-	-	-	-
5400		OTHER FINANCING SOURCES	5	N		-	-	-	-	-	-
5490		Use of Fund Balance	6		ANN	-	-	-	-	-	-
6000		Expenditures	4	N		-	-	-	-	-	20,528
6600		DEBT SERVICE	5	N		-	-	-	-	-	20,528
6602		Loan Repayment	6		ANN	-	-	-	-	-	20,528
6612		Loan Repayment Interest	6		ANN	-	-	-	-	-	-
6613		Inter-fund Loan Interest	6		ANN	-	-	-	-	-	-

Decertified District

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	-	(62,698)	(58,427)	(38,420)
4001	Revenues	4	N		(65,000)	(65,000)	-	(67,500)	(65,157)	(46,541)
4100	TAXES	5	N		(65,000)	(65,000)	-	(67,500)	(65,157)	(46,541)
4104	Tax Increments	6		ANN	(65,000)	(65,000)	-	(67,500)	(65,157)	(46,541)
5100	MISCELLANEOUS REVENUES	5	N		-	-	-	-	-	-
5101	Other Revenues	6		ANN	-	-	-	-	-	-
5119	Market Value Gain/Loss	6		ANN	-	-	-	-	-	-
5121	Interest Earnings	6		ANN	-	-	-	-	-	-
5172	Sale of Fixed Assets - City	6		ANN	-	-	-	-	-	-
5400	OTHER FINANCING SOURCES	5	N		-	-	-	-	-	-
5401	Transfers from Fund 11 (General)	6		ANN	-	-	-	-	-	-
5490	Use of Fund Balance	6		ANN	-	-	-	-	-	-
6000	Expenditures	4	N		65,000	65,000	-	4,802	6,730	8,121
6600	DEBT SERVICE	5	N		65,000	65,000	-	4,802	6,730	8,121
6601	Bond Principal	6		ANN	-	-	-	-	-	-
6602	Loan Repayment	6		ANN	61,000	59,500	-	-	-	-
6611	Bond Interest	6		ANN	-	-	-	-	-	-
6612	Loan Repayment Interest	6		ANN	4,000	5,500	-	4,802	6,730	8,121
6620	Fiscal Agent Fees	6		ANN	-	-	-	-	-	-
6630	Bond Issuance Costs	6		ANN	-	-	-	-	-	-

Note: Loan Repayment line ends up on Balance Sheet as a payment.

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	(940,390)	-	-	114,286	597,180
4001	Revenues	4	N		(487,600)	(469,010)	-	-	(347,599)	(254,545)
4100	TAXES	5	N		(487,600)	(495,200)	-	-	(341,481)	(263,449)
4104	Tax Increments	6		ANN	(487,600)	(495,200)	-	-	(341,481)	(263,449)
5100	MISCELLANEOUS REVENUES	5	N		-	-	-	-	(6,118)	8,904
5101	Other Revenues	6		ANN	-	-	-	-	-	-
5119	Market Value Gain/Loss	6		ANN	-	-	-	-	(6,118)	8,904
5121	Interest Earnings	6		ANN	-	-	-	-	-	-
5172	Sale of Fixed Assets - City	6		ANN	-	-	-	-	-	-
5400	OTHER FINANCING SOURCES	5	N		-	26,190	-	-	-	-
5490	Use of Fund Balance	6		ANN	-	26,190	-	-	-	-
6000	Expenditures	4	N		487,600	(471,380)	-	-	461,885	851,725
6600	DEBT SERVICE	5	N		476,080	(483,290)	-	-	461,885	303,260
6602	Loan Repayment	6		ANN	476,080	(483,290)	-	-	402,191	190,427
6612	Loan Repayment Interest	6		ANN	-	-	-	-	59,694	112,833
7000	TRANSFERS	5	N		-	-	-	-	-	548,465
7748	Transfers to Fund 48 (Building	6		ANN	-	-	-	-	-	548,465
7749	Transfers to Fund 49 (CIP Revo	6		ANN	-	-	-	-	-	-
7900	SOURCE OF FUND BALANCE	5	N		11,520	11,910	-	-	-	-
7999	Source of Fund Balance	6		ANN	11,520	11,910	-	-	-	-

Loan Repayment:

Murphy's Creek	53,400	96.4%	51,478
North Pointe	27,200	0.0%	16,700
North Pointe - HRA			12,000
Oak Park Mall	161,000	99.0%	159,390
Nu-Tek	146,000	95.5%	139,430
Mill on Main	100,000	89.0%	89,000
Mill on Main - City			8,082
	<u>487,600</u>		<u>476,080</u>

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CIP REVOLVING FUND – 49000

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Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000		Revenues / Expenditures	3	N		(1,934,000)	(3,223,600)	(1,217,336)	(6,296,677)	(3,293,164)	(3,809,833)
4001		Revenues	4	N		(1,934,000)	(3,223,600)	(1,217,336)	(6,296,677)	(3,293,164)	(3,809,833)
4100		TAXES	5	N		(1,736,000)	(1,726,000)	-	(1,589,216)	(1,472,747)	(1,444,158)
4101		Local Property Taxes	6		ANN	(1,736,000)	(1,726,000)	-	(1,558,974)	(1,444,112)	(1,414,886)
4102		Mobile Home Taxes	6		ANN	-	-	-	(5,676)	(3,699)	(3,462)
4103		Delinquent Property Taxes	6		ANN	-	-	-	(18,709)	(16,196)	(16,798)
4105		Penalties & Interest Delinq	6		ANN	-	-	-	(5,857)	(8,740)	(9,012)
4200		SPECIAL ASSESSMENTS	5	N		(300,000)	(300,000)	(35,336)	(1,007,518)	(652,540)	(841,623)
4201		Assessments	6		ANN	(300,000)	(300,000)	-	(331,418)	(346,065)	(327,271)
4203		Assessments - Deferred	6		ANN	-	-	-	-	-	-
4204		Assessments - Direct Payoff	6		ANN	-	-	(35,336)	(676,100)	(296,705)	(514,352)
4205		Assessments - Deferred Hookup	6		ANN	-	-	-	-	(9,770)	-
4500		INTERGOVERNMENTAL REVENUES	5	N		-	(1,247,600)	(156,135)	(3,216,909)	(226,042)	(60)
4502		Market Value Credit	6		ANN	-	-	-	-	-	-
4508		Mfg HACA	6		ANN	-	-	-	(141)	(63)	(60)
4509		Other State Grants & Aids	6		ANN	-	(1,247,600)	(112,446)	(1,364,869)	-	-
4518		Federal Grants	6		ANN	-	-	(43,689)	(1,851,899)	(225,979)	-
4700		CHARGES FOR SERVICES	5	N		-	-	-	-	-	-
4740		Interest Earnings on Loan	6		ANN	-	-	-	-	-	-
5100		MISCELLANEOUS REVENUES	5	N		-	(250,000)	(25,865)	(483,034)	(216,835)	(102,742)
5101		Other Revenues	6		ANN	-	-	-	(26,582)	(29,428)	(12,179)
5119		Market Value Gain/Loss	6		ANN	-	-	-	(50,839)	(38,909)	114,025
5121		Interest Earnings	6		ANN	-	-	(14,675)	(46,056)	(47,998)	(12,557)
5135		Contributions - Private	6		ANN	-	(250,000)	(11,190)	(359,557)	(100,500)	(192,031)
5400		OTHER FINANCING SOURCES	5	N		102,000	300,000	(1,000,000)	-	(725,000)	(1,421,250)
5401		Transfers from General Fund	6		ANN	-	-	(1,000,000)	-	-	(1,421,250)
5407		Transfers from MSAS Fund 42	6		ANN	-	-	-	-	-	-
5420		Transfers from Other Funds	6		ANN	-	-	-	-	(725,000)	-
5490		Use of Fund Balance	6		ANN	102,000	300,000	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000	Expenditures	4	N		1,934,000	4,025,371	1,100,082	7,184,141	2,355,033	3,160,817
6300	PROFESSIONAL SERVICES AND UTIL	5	N		40,000	40,000	-	40,000	40,000	40,000
6307	Management Services	6		ANN	40,000	40,000	-	40,000	40,000	40,000
6500	CAPITAL OUTLAY	5	N		1,894,000	3,718,114	1,100,082	6,937,505	2,315,033	3,120,817
6530	Improvements Other Than Buildi	6		ANN	1,894,000	3,183,600	1,100,082	6,524,233	2,315,033	3,120,817
7000	TRANSFERS	5	N		-	267,257	-	206,636	-	-
7742	Transfer to Fund 42 MSAs	6		ANN	-	267,257	-	206,636	-	-
7900	SOURCE OF FUND BALANCE	5			-	-	-	-	-	-
7999	Source of Fund Balance	6		ANN	-	-	-	-	-	-

SEWER USER FUND – 61000

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Sewer Maintenance

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000	Expenditures	4	N		3,316,601	3,127,640	421,604	1,179,602	1,105,549	1,046,695
6100	SALARIES AND WAGES	5	N		423,334	425,967	205,070	530,059	537,434	491,263
6101	Regular Salaries	6		ANN	413,334	415,967	202,441	524,497	536,425	489,375
6102	Overtime Salaries	6		ANN	10,000	10,000	2,629	5,562	1,009	1,888
6104	Temporary Salaries	6		ANN	-	-	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		174,367	173,981	65,523	157,992	160,608	165,153
6112	Car Allowance	6		ANN	-	-	-	175	-	-
6113	Employee Meal Tickets	6		ANN	500	500	-	250	130	50
6115	Clothing Allowance	6		ANN	1,000	1,000	719	711	1,132	1,312
6120	GASB 68 PERA Expense	6		ANN	-	-	-	(14,865)	31,208	33,345
6121	P.E.R.A.	6		ANN	31,750	31,948	14,947	39,137	40,047	36,522
6122	F.I.C.A.	6		ANN	26,247	26,410	11,641	30,224	31,928	29,526
6125	Medicare F.I.C.A.	6		ANN	6,138	6,177	2,722	7,069	7,468	6,906
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	10,320
6129	Sick Leave Benefit Premiums	6		ANN	5,957	5,511	2,297	3,458	3,196	1,541
6131	Health Insurance Premiums	6		ANN	80,743	66,190	22,070	47,833	19,470	17,025
6133	Life Insurance Premiums	6		ANN	441	441	181	432	466	443
6134	Disability Insurance Premiums	6		ANN	827	832	321	745	796	713
6136	PFML Premiums	6		ANN	1,672	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6144	OPEB GASB 45 Costs	6		ANN	-	-	-	1,335	3,983	(3,410)
6151	Workers Comp. Insurance Premiu	6		ANN	19,092	34,972	10,625	41,488	20,784	30,860
6200	SUPPLIES	5	N		35,200	35,200	5,065	21,557	16,506	6,701
6201	Office Supplies	6		ANN	200	200	-	-	393	115
6212	Motor Fuel and Oil	6		ANN	-	-	-	-	-	-
6219	General Supplies	6		ANN	35,000	35,000	5,065	21,557	16,113	6,586
6300	PROFESSIONAL SERVICES AND UTIL	5	N		93,700	93,700	36,795	87,450	96,559	75,683
6301	Audit and Accounting Fees	6		ANN	-	-	-	-	-	-
6305	Employee Assistance	6		ANN	-	-	-	-	-	-
6307	Management Services	6		ANN	-	-	-	-	-	-
6309	Professional Services	6		ANN	10,000	10,000	3,246	6,269	23,191	8,628
6321	Communications	6		ANN	2,500	2,500	1,053	2,300	2,191	1,569
6322	Postage and Freight	6		ANN	-	-	-	-	-	-
6323	One Call System	6		ANN	3,000	3,000	500	933	4,323	2,262
6331	Travel-Conference-School	6		ANN	2,000	2,000	-	360	97	327
6360	P/L Insurance Premiums	6		ANN	31,200	31,200	13,000	30,305	23,604	23,604
6381	Electricity	6		ANN	41,000	41,000	16,882	44,762	40,413	36,319
6382	Water	6		ANN	1,500	1,500	285	835	926	941
6383	Natural Gas	6		ANN	2,500	2,500	1,829	1,686	1,814	2,033
6400	REPAIRS AND MAINTENANCE	5	N		328,000	311,792	91,882	302,903	277,565	266,840
6404	Repair and Maint. - Equipment	6		ANN	25,000	25,000	1,552	10,355	5,692	11,669
6414	Accounting/DP Rental	6		ANN	31,200	31,200	13,000	31,200	19,800	19,200
6415	Equipment Rental	6		ANN	196,800	185,592	77,330	185,592	176,748	171,600
6420	Depreciation	6		ANN	75,000	70,000	-	75,756	75,325	64,371
6430	OTHER SERVICES AND CHARGES	5	N		12,000	12,000	9,534	12,139	10,780	11,003
6433	Memberships and Subscriptions	6		ANN	12,000	12,000	9,534	12,139	10,780	11,003
6500	CAPITAL OUTLAY	5	N		2,250,000	2,075,000	7,735	67,502	6,097	30,052

Sewer Maintenance

6530	Improvements Other Than Buildi	6	ANN	2,250,000	2,075,000	7,735	67,502	6,097	30,052
6540	Machinery	6	ANN	-	-	-	-	-	-
6550	Vehicles	6	ANN	-	-	-	-	-	-
6560	Furniture and Fixtures	6	ANN	-	-	-	-	-	-
7900	SOURCE OF FUND BALANCE	5	ANN	-	-	-	-	-	-
7999	Source of Fund Balance	6	ANN	-	-	-	-	-	-

Domestic WWTP

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		(3,316,601)	(3,127,640)	(4,119,263)	(13,299,050)	(17,266,316)	(6,002,895)
4001	Revenues	4	N		(8,576,763)	(8,218,714)	(4,960,078)	(16,211,485)	(19,982,398)	(8,405,444)
4100	Taxes	5	N		-	-	-	(5,869)	(2,422)	(2,214)
4105	Penalties & Interest Delinq	6		Ann	-	-	-	(5,869)	(2,422)	(2,214)
4200	Special Assessments	5	N		-	-	(118,075)	(161,227)	(178,717)	(304,325)
4201	Assessments	6		ANN	-	-	-	(60,051)	(119,979)	(78,625)
4203	Assessments - Deferred	6		ANN	-	-	-	(4,176)	(3,988)	(9,831)
4204	Assessments - Direct Payoff	6		ANN	-	-	-	-	-	(107,188)
4206	Sewer Availability Charge	6		ANN	-	-	(118,075)	(97,000)	(54,750)	(108,681)
4500	INTERGOVERNMENTAL REVENUES	5			-	-	(2,325,100)	(8,078,527)	(13,196,307)	(3,219,465)
4509	Other State Aids and Grants	6		ANN	-	-	(2,325,100)	(8,078,527)	(13,196,307)	(3,219,465)
4700	CHARGES FOR SERVICES	5	N		(7,666,591)	(6,704,880)	(2,424,342)	(6,784,836)	(6,157,108)	(5,232,999)
4741	Int Earnings on Leases	6		ANN	-	-	-	(6,599)	(5,231)	(6,176)
4743	Int Earnings on Note - Nitrif	6		ANN	-	-	-	-	-	-
4749	Sewer Charges - Public	6		ANN	(7,326,591)	(6,471,880)	(2,287,113)	(6,399,329)	(5,811,006)	(4,989,113)
4750	Sewer Charges - Mapreview	6		ANN	(40,000)	(33,000)	(15,171)	(43,683)	(31,076)	(31,511)
4752	Strong Waste Charges	6		ANN	(300,000)	(200,000)	(122,058)	(335,225)	(309,795)	(206,199)
5100	MISCELLANEOUS REVENUES	5	N		(300,000)	-	(92,561)	(1,181,026)	(447,844)	353,559
5101	Other Revenues	6		ANN	-	-	(17,387)	(37,542)	(29,350)	(44,363)
5119	Market Value Gain/Loss	6		ANN	-	-	-	(128,064)	(151,096)	547,492
5121	Interest Earnings	6		ANN	(300,000)	-	(75,174)	(349,415)	(254,392)	(80,974)
5125	Int Earnings - Construction	6		ANN	-	-	-	-	-	-
5135	Contributions - Private	6		ANN	-	-	-	(666,005)	(13,006)	(68,596)
5172	Sale of Fixed Assets - City	6		ANN	-	-	-	-	-	-
5173	Write Off of Book Value	6		ANN	-	-	-	-	-	-
5400	OTHER FINANCING SOURCES	5	N		(610,172)	(1,513,834)	-	-	-	-
5490	Use of Fund Balance	6		ANN	(610,172)	(1,513,834)	-	-	-	-
6000	Expenditures	4	N		5,260,162	5,091,074	840,815	2,912,435	2,716,082	2,402,549
6100	SALARIES AND WAGES	5	N		801,932	798,422	285,715	682,707	611,290	552,383
6101	Regular Salaries	6		ANN	784,432	780,922	284,922	672,259	607,003	543,762
6102	Overtime Salaries	6		ANN	15,000	15,000	793	10,448	4,287	8,621
6104	Temporary Salaries	6		ANN	2,500	2,500	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		269,670	262,792	75,783	182,664	191,138	177,301
6112	Car Allowance	6		ANN	-	-	-	250	-	-
6113	Employee Meal Tickets	6		ANN	100	100	-	-	-	45
6115	Clothing Allowance	6		ANN	1,000	1,000	554	1,406	1,322	824
6120	GASB 68 PERA Expense	6		ANN	-	-	-	(19,130)	34,655	37,065
6121	P.E.R.A.	6		ANN	59,920	59,657	21,427	50,370	44,471	40,594
6122	F.I.C.A.	6		ANN	49,720	49,502	16,765	39,454	35,214	32,358
6125	Medicare F.I.C.A.	6		ANN	11,628	11,577	3,920	9,229	8,235	7,569
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	11,395
6129	Sick Leave Benefit Premiums	6		ANN	11,290	10,346	4,311	6,166	5,494	2,822
6131	Health Insurance Premiums	6		ANN	112,257	95,259	20,486	60,741	34,330	26,000
6133	Life Insurance Premiums	6		ANN	735	735	247	592	545	542
6134	Disability Insurance Premiums	6		ANN	1,568	1,561	455	1,039	900	853
6136	PFML Premiums	6		ANN	3,168	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-

Domestic WWTP

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6144		OPEB GASB 45 Costs	6		ANN	-	-	-	3,435	8,974	(7,500)
6151		Workers Comp. Insurance Premiu	6		ANN	18,284	33,055	7,618	29,112	16,998	24,734
6200		SUPPLIES	5	N		187,000	82,000	45,334	151,112	93,639	87,511
6201		Office Supplies	6		ANN	1,500	1,500	144	855	1,163	1,484
6208		Lab Supplies	6		ANN	20,000	15,000	9,449	16,080	11,741	12,972
6211		Custodial Supplies	6		ANN	3,000	3,000	808	2,347	2,460	3,194
6212		Motor Fuel and Oil	6		ANN	2,500	2,500	612	-	810	1,079
6216		Chemicals	6		ANN	125,000	25,000	10,171	47,278	49,651	30,697
6219		General Supplies	6		ANN	35,000	35,000	24,150	84,552	27,814	38,085
6300		PROFESSIONAL SERVICES AND UTIL	5	N		556,600	521,600	191,962	502,108	499,419	416,334
6301		Audit and Accounting Fees	6		ANN	30,000	30,000	12,500	30,000	27,600	27,600
6305		Employee Assistance	6		ANN	1,000	1,000	-	-	-	-
6309		Professional Services	6		ANN	40,000	25,000	12,255	19,491	20,780	16,095
6317		Permit Fees	6		ANN	9,000	9,000	-	8,408	9,028	8,458
6321		Communications	6		ANN	3,000	3,000	1,253	8,368	2,183	3,110
6322		Postage and Freight	6		ANN	1,000	1,000	207	708	463	275
6331		Travel-Conference-School	6		ANN	4,000	4,000	379	2,415	1,143	1,140
6360		P/L Insurance Premiums	6		ANN	18,600	18,600	7,750	18,000	14,400	14,400
6381		Electricity	6		ANN	400,000	380,000	131,536	377,664	386,443	279,554
6382		Water	6		ANN	20,000	20,000	9,295	19,607	16,687	38,467
6383		Natural Gas	6		ANN	30,000	30,000	16,787	17,447	20,692	27,235
6400		REPAIRS AND MAINTENANCE	5	N		1,324,960	1,256,260	177,497	1,270,412	1,245,936	1,152,136
6402		Repair and Maint. - Structure	6		ANN	10,000	10,000	1,500	4,575	-	5,493
6403		Repair of Improvements	6		ANN	30,000	30,000	-	2,779	2,565	181
6404		Repair and Maint. - Equipment	6		ANN	50,000	60,000	1,582	12,793	30,410	18,802
6407		Grit Removal	6		ANN	20,000	20,000	372	26,270	70,317	6,351
6408		Pest Control	6		ANN	1,000	900	256	909	826	682
6409		Sludge Removal	6		ANN	250,000	225,000	148,637	304,621	232,952	218,660
6414		Accounting/DP Rental	6		ANN	-	-	-	-	-	-
6415		Equipment Rental	6		ANN	63,960	60,360	25,150	60,360	57,480	55,800
6420		Depreciation	6		ANN	900,000	850,000	-	858,105	851,386	846,167
6430		OTHER SERVICES AND CHARGES	5	N		20,000	30,000	-	14,025	11,909	15,381
6432		Bad Debt Expense	6		ANN	10,000	10,000	-	9,423	7,360	10,759
6433		Memberships and Subscriptions	6		ANN	10,000	20,000	-	4,602	4,549	4,622
6500		CAPITAL OUTLAY	5	N		20,000	40,000	427	10,855	56,631	1,503
6530		Improvements Other Than Buildi	6		ANN	20,000	40,000	225	10,855	56,631	1,503
6540		Machinery	6		ANN	-	-	202	-	-	-
6550		Vehicles	6		ANN	-	-	-	-	-	-
6560		Furniture and Fixtures	6		ANN	-	-	-	-	-	-
6600		DEBT SERVICE	5	N		2,080,000	2,100,000	64,097	98,552	6,120	-
6601		Bond Principal	6		ANN	2,000,000	2,000,000	-	-	-	-
6611		Bond Interest	6		ANN	80,000	100,000	64,097	98,552	6,120	-
6620		Fiscal Agent Fees	6		Ann	-	-	-	-	-	-
6632		Amortize Bond Issuance Costs	6		ANN	-	-	-	-	-	-
7900		SOURCE OF FUND BALANCE	5	N		-	-	-	-	-	-
7999		Source of Fund Balance	6		ANN	-	-	-	-	-	-

Industrial WWTP

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000		Revenues / Expenditures	3	N		-	-	(3,096,391)	(13,886,134)	(18,144,508)	(2,627,922)
4001		Revenues	4	N		(4,000,000)	(3,899,534)	(4,069,129)	(16,651,662)	(20,643,861)	(4,887,517)
4700		CHARGES FOR SERVICES	5	N		(4,000,000)	(3,899,534)	(1,062,587)	(3,477,041)	(3,029,646)	(2,972,416)
4751		Sewer Charges - Industrial	6		ANN	(4,000,000)	(3,899,534)	(1,062,587)	(3,477,041)	(3,029,646)	(2,972,416)
5100		MISCELLANEOUS REVENUES	5	N		-	-	(3,006,542)	(13,174,621)	(17,614,215)	(1,915,101)
5101		Other Revenues	6		ANN	-	-	(3,006,542)	(13,174,621)	(17,614,215)	(1,915,101)
5173		Write Off of Book Value	6		ANN	-	-	-	-	-	-
6000		Expenditures	4	N		4,000,000	3,899,534	972,738	2,765,528	2,499,353	2,259,595
6100		SALARIES AND WAGES	5	N		801,932	798,422	285,322	671,554	602,651	541,047
6101		Regular Salaries	6		ANN	784,432	780,922	284,365	661,041	600,127	533,785
6102		Overtime Salaries	6		ANN	15,000	15,000	957	10,513	2,524	7,262
6104		Temporary Salaries	6		ANN	2,500	2,500	-	-	-	-
6110		EMPLOYEE BENEFITS	5	N		269,670	262,792	75,713	179,211	183,135	184,779
6112		Car Allowance	6		ANN	-	-	-	250	-	-
6113		Employee Meal Tickets	6		ANN	100	100	-	-	-	45
6115		Clothing Allowance	6		ANN	1,000	1,000	554	1,406	1,322	824
6120		GASB 68 PERA Expense	6		ANN	-	-	-	(19,130)	35,220	37,061
6121		P.E.R.A.	6		ANN	59,920	59,657	21,400	50,371	45,195	40,590
6122		F.I.C.A.	6		ANN	49,720	49,502	16,743	39,448	34,991	32,360
6125		Medicare F.I.C.A.	6		ANN	11,628	11,577	3,916	9,224	8,184	7,567
6128		Health Insurance Opt Out	6		ANN	-	-	-	-	-	11,395
6129		Sick Leave Benefit Premiums	6		ANN	11,290	10,346	4,311	6,166	5,494	2,822
6131		Health Insurance Premiums	6		ANN	112,257	95,259	20,480	60,741	34,330	26,000
6133		Life Insurance Premiums	6		ANN	735	735	247	590	543	537
6134		Disability Insurance Premiums	6		ANN	1,568	1,561	456	1,037	896	844
6136		PFML Premiums	6		ANN	3,168	-	-	-	-	-
6142		Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6151		Workers Comp. Insurance Premiu	6		ANN	18,284	33,055	7,606	29,108	16,960	24,734
6200		SUPPLIES	5	N		229,500	224,500	58,608	277,227	157,066	147,462
6201		Office Supplies	6		ANN	1,500	1,500	144	849	1,163	1,436
6208		Lab Supplies	6		ANN	20,000	15,000	5,308	17,553	10,165	11,698
6211		Custodial Supplies	6		ANN	3,000	3,000	808	2,320	2,460	3,194
6212		Motor Fuel and Oil	6		ANN	5,000	5,000	11,987	-	810	824
6216		Chemicals	6		ANN	150,000	150,000	13,387	143,674	91,971	73,776
6219		General Supplies	6		ANN	50,000	50,000	26,974	112,831	50,497	56,534
6300		PROFESSIONAL SERVICES AND UTIL	5	N		864,560	829,560	319,167	767,619	780,806	743,335
6301		Audit and Accounting Fees	6		ANN	30,000	30,000	12,500	30,000	27,600	27,600
6305		Employee Assistance	6		ANN	1,000	1,000	-	-	-	-
6309		Professional Services	6		ANN	30,000	15,000	7,955	15,603	17,143	12,470
6317		Permit Fees	6		ANN	9,000	9,000	-	8,408	9,028	8,458
6321		Communications	6		ANN	2,500	2,500	635	6,846	1,365	2,292
6322		Postage and Freight	6		ANN	1,000	1,000	207	240	247	264
6331		Travel-Conference-School	6		ANN	4,500	4,500	379	2,344	1,103	1,140
6360		P/L Insurance Premiums	6		ANN	16,560	16,560	6,900	16,500	13,200	13,200
6381		Electricity	6		ANN	445,000	425,000	147,667	416,404	425,909	341,365
6382		Water	6		ANN	25,000	25,000	11,850	23,640	20,673	17,238
6383		Natural Gas	6		ANN	300,000	300,000	131,074	247,634	264,538	319,308

Industrial WWTP

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6400	REPAIRS AND MAINTENANCE	5	N		502,860	839,260	181,341	862,988	771,146	638,350
6402	Repair and Maint. - Structure	6		ANN	12,000	12,000	1,500	3,225	3,597	6,464
6403	Repair of Improvements	6		ANN	40,000	40,000	-	2,780	2,565	423
6404	Repair and Maint. - Equipment	6		ANN	50,000	65,000	1,582	6,571	35,784	16,145
6407	Grit Removal	6		ANN	11,000	11,000	372	25,578	68,464	1,075
6408	Pest Control	6		ANN	900	900	256	909	826	682
6409	Sludge Removal	6		ANN	325,000	300,000	152,481	326,895	250,591	218,660
6415	Equipment Rental	6		ANN	63,960	60,360	25,150	60,360	57,480	55,800
6420	Depreciation	6		ANN	-	350,000	-	436,670	351,839	339,101
6430	OTHER SERVICES AND CHARGES	5	N		10,000	20,000	-	4,563	4,549	4,622
6433	Memberships and Subscriptions	6		ANN	10,000	20,000	-	4,563	4,549	4,622
6500	CAPITAL OUTLAY	5	N		1,321,478	925,000	52,587	2,366	-	-
6530	Improvements Other Than Buildi	6		ANN	150,000	925,000	52,385	2,366	-	-
6540	Machinery	6		ANN	-	-	202	-	-	-
6550	Vehicles	6		ANN	-	-	-	-	-	-
6560	Furniture and Fixtures	6		ANN	-	-	-	-	-	-
7900	SOURCE OF FUND BALANCE	5		ANN	-	-	-	-	-	-
7999	Source of Fund Balance	6		ANN	1,171,478	-	-	-	-	-

WASTE TRANSFER STATION FUND – 62000

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Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	186	(5,614)	(22,337)	21,092
4001	Revenues	4	N		(74,580)	(126,454)	(10,971)	(51,543)	(72,877)	(38,228)
4700	CHARGES FOR SERVICES	5	N		-	-	-	(5,347)	(8,630)	(11,008)
4741	Interest Earnings - Leases	6		ANN	-	-	-	(5,347)	(8,630)	(11,008)
5100	MISCELLANEOUS REVENUES	5	N		(26,800)	(26,600)	(10,971)	(46,196)	(64,247)	(27,220)
5101	Other Revenues	6		ANN	-	-	-	-	(1,585)	-
5119	Market Value Gain/Loss	6		ANN	-	-	-	(3,887)	(9,174)	19,099
5121	Interest Earnings	6		ANN	(5,000)	(5,000)	(1,971)	(9,504)	(7,691)	(3,057)
5160	Transfer Station Rental	6		ANN	(21,800)	(21,600)	(9,000)	(32,805)	(45,797)	(43,262)
5172	Sale of Fixed Assets - City	6		ANN	-	-	-	-	-	-
5173	Write Off of Book Value	6		ANN	-	-	-	-	-	-
5400	OTHER FINANCING SOURCES	5	N		(47,780)	(99,854)	-	-	-	-
5490	Use of Fund Balance	6		ANN	(47,780)	(99,854)	-	-	-	-
6000	Expenditures	4	N		74,580	126,454	11,157	45,929	50,540	59,320
6200	SUPPLIES	5	N		500	750	-	-	100	43
6201	Office Supplies	6		ANN	-	250	-	-	-	-
6219	General Supplies	6		ANN	500	500	-	-	100	43
6300	PROFESSIONAL SERVICES AND UTIL	5	N		14,600	14,600	2,550	13,096	12,803	14,004
6307	Management Services	6		ANN	10,000	10,000	-	10,000	10,000	10,000
6309	Professional Services	6		ANN	500	500	-	286	95	871
6315	Leaf Collection Fees	6		ANN	500	500	-	-	-	425
6317	Permit Fees	6		ANN	3,000	3,000	2,300	2,300	2,300	2,300
6322	Postage and Freight	6		ANN	-	-	-	-	-	-
6360	P/L Insurance Premiums	6		ANN	600	600	250	510	408	408
6400	REPAIRS AND MAINTENANCE	5	N		34,480	33,604	8,607	32,833	37,637	45,273
6401	Cleaning & Waste Removal	6		ANN	-	-	-	-	-	-
6402	Repair and Maint. - Structure	6		ANN	1,000	1,000	1,902	1,137	-	6,072
6404	Repair and Maint. - Equipment	6		ANN	5,000	5,000	620	5,140	11,869	13,841
6415	Equipment Rental	6		ANN	15,480	14,604	6,085	14,604	13,908	13,500
6420	Depreciation	6		ANN	13,000	13,000	-	11,952	11,860	11,860
6500	CAPITAL OUTLAY	5	N		25,000	77,500	-	-	-	-
6520	Buildings	6		ANN	25,000	77,500	-	-	-	-
7900	SOURCE OF FUND BALANCE	5		ANN	-	-	-	-	-	-
7999	Source of Fund Balance	6		ANN	-	-	-	-	-	-

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**PORT AUTHORITY
PROPERTY MANAGEMENT
FUND –
66000**

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Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	(33,919)	945,023	197,435	819,823
4001	Revenues	4	N		(801,384)	(817,050)	(47,795)	(126,902)	(521,068)	(18,390)
4100	TAXES	5	N		(40,000)	(40,000)	-	(40,360)	(40,559)	(50,749)
4101	Local Property Taxes	6		ANN	(40,000)	(40,000)	-	(39,694)	(39,948)	(49,961)
4102	Mobile Home Taxes	6		ANN	-	-	-	(145)	(102)	(122)
4103	Delinquent Property Taxes	6		ANN	-	-	-	(521)	(509)	(666)
4500	INTERGOVERNMENTAL REVENUES	5	N		-	-	-	(4)	(2)	(2)
4502	Market Value Credit	6		ANN	-	-	-	-	-	-
4507	Other State Grants	6		ANN	-	-	-	-	-	-
4508	Mfg HACA	6		ANN	-	-	-	(4)	(2)	(2)
4700	CHARGES FOR SERVICES	5	N		(1,384)	(2,050)	(1,134)	(2,690)	(3,306)	(3,897)
4740	Interest Earnings on Loans	6		ANN	(1,384)	(2,050)	(1,134)	(2,690)	(3,306)	(3,897)
5100	MISCELLANEOUS REVENUES	5	N		(50,000)	(50,000)	(46,661)	(83,848)	(477,201)	36,258
5101	Other Revenues	6		ANN	-	-	(30,756)	-	(60,087)	(60)
5119	Market Value Gain/Loss	6		ANN	-	-	-	(14,982)	(15,353)	57,877
5121	Interest Earnings	6		ANN	(50,000)	(50,000)	(15,905)	(68,866)	(51,761)	(21,559)
5135	Contributions - Private	6		ANN	-	-	-	-	-	-
5172	Sale of Fixed Assets - City	6		ANN	-	-	-	-	(350,000)	-
5400	OTHER FINANCING SOURCES	5	N		(710,000)	(725,000)	-	-	-	-
5401	Transfers from General Fund	6		ANN	-	-	-	-	-	-
5420	Transfers from Other Funds	6		ANN	-	-	-	-	-	-
5409	Transfers from Building Fund	6		ANN	-	-	-	-	-	-
5490	Use of Fund Balance	6		ANN	(710,000)	(725,000)	-	-	-	-
6000	Expenditures	4	N		801,384	817,050	13,876	1,071,925	718,503	838,213
6200	SUPPLIES	5	N		-	-	-	-	-	-
6201	Office Supplies	6		ANN	-	-	-	-	-	-
6300	PROFESSIONAL SERVICES AND UTIL	5	N		91,384	92,050	13,876	11,563	18,006	57,494
6301	Audit and Accounting Fees	6		ANN	5,500	-	-	-	-	-
6304	Legal Fees	6		ANN	5,000	10,000	-	-	3,950	12,370
6306	Personnel Services	6		ANN	1,960	1,960	455	1,050	1,085	1,190
6309	Professional Services	6		ANN	75,074	76,040	11,237	6,944	9,697	40,812
6322	Postage and Freight	6		ANN	50	50	14	18	35	42
6324	Provision for Loan Loss	6		ANN	-	-	-	-	-	-
6331	Travel-Confernece-School	6		ANN	-	-	-	-	-	-
6360	P/L Insurance Premiums	6		ANN	3,300	3,300	1,650	3,150	2,520	2,520
6386	Utilities	6		ANN	-	-	42	81	81	81
6390	Property Taxes	6		ANN	500	700	478	320	638	479
6400	REPAIRS AND MAINTENANCE	5			710,000	725,000	-	702,416	700,497	700,497
6420	Depreciation	6		ANN	710,000	725,000	-	702,416	700,497	700,497
6500	CAPITAL OUTLAY	5	N		-	-	-	357,946	-	80,222
6530	Improvements Other Than Buildi	6		ANN	-	-	-	357,946	-	80,222
7000	TRANSFERS	5	N		-	-	-	-	-	-
7711	Transfers to Fund 11 (General)	6		ANN	-	-	-	-	-	-
7764	Transfers to Fund 64 (Port)	6		ANN	-	-	-	-	-	-
7900	SOURCE OF FUND BALANCE	5		ANN	-	-	-	-	-	-
7999	Source of Fund Balance	6		ANN	-	-	-	-	-	-

DCA \$250,000 loan

(1,383.57)

(1,383.57)

Obj	Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000			Revenues / Expenditures	3	N		-	-	-	-	10,357	100,420
4001			Revenues	4	N		-	-	-	-	-	-
5100			MISCELLANEOUS REVENUES	5	N		-	-	-	-	-	-
5101			Other Revenues	6		ANN	-	-	-	-	-	-
5135			Contributions - Private	6		ANN	-	-	-	-	-	-
5400			OTHER FINANCING SOURCES	5	N		-	-	-	-	-	-
5401			Transfers from General Fund	6		ANN	-	-	-	-	-	-
5409			Transfers from Building Fund	6		ANN	-	-	-	-	-	-
5490			Use of Fund Balance	6		ANN	-	-	-	-	-	-
6000			Expenditures	4	N		-	-	-	-	10,357	100,420
6200			SUPPLIES	5	N		-	-	-	-	-	-
6201			Office Supplies	6		ANN	-	-	-	-	-	-
6300			PROFESSIONAL SERVICES AND UTIL	5	N		-	-	-	-	-	-
6304			Legal Fees	6		ANN	-	-	-	-	-	-
6309			Professional Services	6		ANN	-	-	-	-	-	-
6500			CAPITAL OUTLAY	5	N		-	-	-	-	10,357	100,420
6520			Buildings	6		ANN	-	-	-	-	10,357	100,420
6525			Construction Contracts	6		ANN	-	-	-	-	-	-
6530			Improvements Other Than Buildi	6		ANN	-	-	-	-	-	-
7900			SOURCE OF FUND BALANCE	5		ANN	-	-	-	-	-	-
7999			Source of Fund Balance	6		ANN	-	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	(39,260)	(73,481)	(86,798)	(69,306)
4001	Revenues	4	N		(275,280)	(113,606)	(57,012)	(123,637)	(117,642)	(97,960)
4700	CHARGES FOR SERVICES	5	N		(2,383)	(2,314)	-	(7,175)	(11,548)	(2,656)
4741	Interest Earnings - Leases	6		ANN	(2,383)	(2,314)	-	(7,175)	(11,548)	(2,656)
5100	MISCELLANEOUS REVENUES	5	N		(114,630)	(111,292)	(57,012)	(116,462)	(106,094)	(95,304)
5101	Other Revenues	6		ANN	-	-	-	(12,240)	(10,325)	-
5119	Market Value Gain/Loss	6		ANN	-	-	-	-	-	-
5121	Interest Earnings	6		ANN	-	-	-	-	-	-
5161	Lease - Building	6		ANN	(114,630)	(111,292)	(57,012)	(104,222)	(95,769)	(95,304)
5173	Write off of Book Value	6		ANN	-	-	-	-	-	-
5400	OTHER FINANCING SOURCES	5	N		(158,267)	-	-	-	-	-
5490	Use of Fund Balance	6		ANN	(158,267)	-	-	-	-	-
6000	Expenditures	4	N		275,280	113,606	17,752	50,156	30,844	28,654
6300	PROFESSIONAL SERVICES AND UTIL	5	N		13,780	13,780	12,430	12,377	12,037	12,795
6304	Legal Fees	6		ANN	-	-	-	-	63	219
6321	Communications	6		ANN	700	700	240	480	508	480
6360	P/L Insurance Premiums	6		ANN	1,080	1,080	540	1,005	804	804
6390	Property Taxes	6		ANN	12,000	12,000	11,650	10,892	10,662	11,292
6400	REPAIRS AND MAINTENANCE	5	N		261,500	27,500	5,322	37,779	18,807	15,859
6402	Repair and Maint. - Structure	6		ANN	250,000	15,000	2,822	23,477	5,886	4,882
6415	Equipment Rental	6		ANN	500	5,000	2,500	4,092	3,900	3,600
6420	Depreciation	6		ANN	11,000	7,500	-	10,210	9,021	7,377
7000	TRANSFERS	5		ANN	-	-	-	-	-	-
7764	Transfers to Fund 64000	6		ANN	-	-	-	-	-	-
7900	SOURCE OF FUND BALANCE	5		ANN	-	72,326	-	-	-	-
7999	Source of Fund Balance	6		ANN	-	72,326	-	-	-	-

Note: Projected 3% increase in lease for IP.

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STORM WATER UTILITY DISTRICT FUND – 67000

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Obj	Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000			Revenues / Expenditures	3	N		-	-	(169,882)	(602,865)	(1,209,145)	(520,375)
4001			Revenues	4	N		(1,349,514)	(1,469,746)	(335,140)	(1,251,076)	(1,653,529)	(973,284)
4200			SPECIAL ASSESSMENTS	5	N		-	-	-	-	(2,950)	(250)
4202			Service Assessments	6		ANN	-	-	-	-	(2,950)	(250)
4500			INTERGOVERNMENTAL REVENUES	5	N		-	-	-	(33,653)	(30,156)	-
4509			Other State Grants and Aids	6		ANN	-	-	-	(33,653)	(30,156)	-
4700			CHARGES FOR SERVICES	5	N		(960,000)	(960,000)	(328,680)	(963,301)	(960,149)	(952,408)
4736			Storm Water Permit Fees	6		ANN	(960,000)	(960,000)	(328,680)	(963,301)	(960,149)	(952,408)
5000			FINES AND FORFEITS	5	N		-	-	-	(1,750)	-	-
5011			Ordinance Admin. Fines	6		ANN	-	-	-	(1,750)	-	-
5100			MISCELLANEOUS REVENUES	5	N		(20,000)	(15,000)	(6,460)	(252,372)	(660,274)	(20,626)
5101			Other Revenues	6		ANN	-	-	-	(49,773)	(17,414)	(3,120)
5119			Market Value Gain/Loss	6		ANN	-	-	-	(4,929)	(9,934)	39,557
5121			Interest Earnings	6		ANN	(20,000)	(15,000)	(6,460)	(30,650)	(17,740)	(5,481)
5135			Contributions - Private	6		ANN	-	-	-	(167,020)	(615,186)	(51,582)
5400			OTHER FINANCING SOURCES	5	N		(369,514)	(494,746)	-	-	-	-
5490			Use of Fund Balance	6		ANN	(369,514)	(494,746)	-	-	-	-
6000			Expenditures	4	N		1,349,514	1,469,746	165,258	648,211	444,384	452,909
6100			SALARIES AND WAGES	5	N		211,634	232,064	63,545	157,279	125,937	148,622
6101			Regular Salaries	6		ANN	207,634	228,064	63,545	156,438	125,915	148,619
6102			Overtime Salaries	6		ANN	1,500	1,500	-	841	22	3
6104			Temporary Salaries	6		ANN	2,500	2,500	-	-	-	-
6110			EMPLOYEE BENEFITS	5	N		107,830	107,572	21,917	87,772	21,849	47,850
6112			Car Allowance	6		ANN	-	-	-	175	60	20
6115			Clothing Allowance	6		ANN	-	-	-	50	-	-
6120			GASB 68 PERA Expense	6		ANN	-	-	-	10,561	(18,281)	(373)
6121			P.E.R.A.	6		ANN	15,685	17,217	4,319	11,634	9,188	11,029
6122			F.I.C.A.	6		ANN	13,121	14,388	3,527	8,349	7,255	8,822
6125			Medicare F.I.C.A.	6		ANN	3,069	3,365	825	1,953	1,696	2,063
6128			Health Insurance Opt Out	6		ANN	-	-	-	-	-	3,225
6129			Sick Leave Benefit Premiums	6		ANN	2,859	2,865	1,194	1,761	1,601	766
6131			Health Insurance Premiums	6		ANN	62,069	49,998	10,200	42,929	13,260	9,675
6133			Life Insurance Premiums	6		ANN	231	231	47	126	80	133
6134			Disability Insurance Premiums	6		ANN	415	456	88	225	149	232
6136			PFML Premiums	6		ANN	836	-	-	-	-	-
6142			Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6144			OPEB GASB 45 costs	6		ANN	-	-	1,717	3,069	(3,981)	(3,516)
6151			Workers Comp. Insurance Premiu	6		ANN	9,545	19,052	-	6,940	10,822	15,774
6200			SUPPLIES	5	N		20,000	20,500	4,107	12,768	10,420	18,229
6201			Office Supplies	6		ANN	-	500	-	8	32	-
6219			General Supplies	6		ANN	20,000	20,000	4,107	12,760	10,388	18,229
6300			PROFESSIONAL SERVICES AND UTIL	5	N		48,350	48,350	2,906	95,026	50,317	52,161
6307			Management Services	6		ANN	40,000	40,000	-	40,000	40,000	40,000
6309			Professional Services	6		ANN	4,000	4,000	488	51,318	2,670	3,120
6317			Permit Fees	6		ANN	800	800	800	400	500	400
6321			Communications	6		ANN	550	550	200	571	557	425
6322			Postage and Freight	6		ANN	100	100	-	-	-	-
6331			Travel-Conference-School	6		ANN	500	500	418	637	-	40

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6360	P/L Insurance Premiums	6		ANN	2,400	2,400	1,000	2,100	1,680	1,680
6386	Utilities	6		ANN	-	-	-	-	-	-
6390	Property Taxes	6		ANN	-	-	-	-	4,910	6,496
6400	REPAIRS AND MAINTENANCE	5	N		226,200	191,760	31,338	209,992	191,357	170,458
6404	Repair and Maint. - Equipment	6		ANN	10,000	10,000	1,438	2,079	-	265
6415	Equipment Rental	6		ANN	76,200	71,760	29,900	71,760	64,896	63,000
6420	Depreciation	6		ANN	140,000	110,000	-	136,153	126,461	107,193
6430	OTHER SERVICES AND CHARGES	5	N		15,500	15,500	10,974	22,171	14,283	15,589
6432	Bad Debt Expense	6		ANN	3,500	3,500	-	3,141	2,453	3,586
6433	Memberships and Subscriptions	6		ANN	12,000	12,000	10,974	19,030	11,830	12,003
6500	CAPITAL OUTLAY	5	N		720,000	854,000	30,471	63,203	30,221	-
6530	Improvements Other Than Buildi	6		ANN	720,000	854,000	30,471	63,203	30,221	-
6540	Machinery	6		ANN	-	-	-	-	-	-
6550	Vehicles	6		ANN	-	-	-	-	-	-
6560	Furniture and Fixtures	6		ANN	-	-	-	-	-	-
7900	SOURCE OF FUND BALANCE	5	ANN			-	-	-	-	-
7999	Source of Fund Balance	6		ANN	-	-	-	-	-	-

CENTRAL GARAGE FUND – 71000

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Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		(197,569)	(191,136)	312,650	(276,972)	(268,938)	(21,349)
4001	Revenues	4	N		(2,705,088)	(2,394,598)	(631,468)	(1,451,975)	(1,414,891)	(1,160,623)
4500	INTERGOVERNMENTAL REVENUES	5	N		(185,000)	-	-	-	-	-
4509	Other State Grants & Aids	6		ANN	(185,000)	-	-	-	-	-
4700	CHARGES FOR SERVICES	5	N		(1,460,088)	(1,377,216)	(573,840)	(1,377,216)	(1,280,772)	(1,243,430)
4786	Equipment Rental Charges	6		ANN	(1,460,088)	(1,377,216)	(573,840)	(1,377,216)	(1,280,772)	(1,243,430)
4788	Sale of Gas & Oil	6		ANN	-	-	-	-	-	-
5100	MISCELLANEOUS REVENUES	5	N		(50,000)	(135,000)	(57,628)	(74,759)	(134,119)	82,807
5101	Other Revenues	6		ANN	-	-	(898)	(1,670)	-	-
5119	Market Value Gain/Loss	6		ANN	-	-	-	(21,556)	(51,611)	98,682
5126	Interest Earnings - Garage	6		ANN	(50,000)	(50,000)	(13,481)	(39,478)	(39,074)	(15,413)
5162	Outside Equip Rental - Garage	6		ANN	-	-	-	-	-	-
5172/5173	Sale of Fixed Assets - Garage	6		ANN	-	(85,000)	(43,249)	(12,055)	(43,434)	(462)
5400	OTHER FINANCING SOURCES	5	N		(1,010,000)	(882,382)	-	-	-	-
5401	Transfers from General Fund	6		ANN	-	-	-	-	-	-
5417	Transfers from Parks Garage	6		ANN	-	-	-	-	-	-
5491	Use of Fund Balance-Garage	6		ANN	(1,010,000)	(882,382)	-	-	-	-
6000	Expenditures	4	N		2,507,519	2,203,462	944,118	1,175,003	1,145,953	1,139,274
6100	SALARIES AND WAGES	5	N		186,569	186,569	71,751	172,200	168,027	135,101
6101	Regular Salaries	6		ANN	176,569	176,569	71,751	166,587	165,578	133,062
6102	Overtime Salaries	6		ANN	10,000	10,000	-	5,613	2,449	2,039
6110	EMPLOYEE BENEFITS	5	N		75,250	70,193	25,890	69,522	53,387	71,582
6113	Employee Meal Tickets	6		ANN	100	100	10	40	-	-
6115	Clothing Allowance	6		ANN	250	250	-	-	-	-
6120	GASB 68 PERA Expense	6		ANN	-	-	-	3,591	(5,790)	6,902
6121	P.E.R.A.	6		ANN	13,993	13,993	5,381	12,221	12,123	11,016
6122	F.I.C.A.	6		ANN	11,567	11,567	4,012	9,464	8,213	8,205
6125	Medicare F.I.C.A.	6		ANN	2,705	2,705	938	2,213	1,921	1,919
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	2,580
6129	Sick Leave Benefit Premiums	6		ANN	2,207	2,031	846	1,200	1,072	804
6131	Health Insurance Premiums	6		ANN	35,154	28,151	11,069	31,144	34,320	13,200
6133	Life Insurance Premiums	6		ANN	168	168	60	132	144	144
6134	Disability Insurance Premiums	6		ANN	353	353	115	245	255	231
6136	PFML Premiums	6		ANN	737	-	-	-	-	-
6144	OPEB GASB 75 Costs	6		ANN	-	-	-	2,600	(2,751)	20,588
6151	Workers Comp. Insurance Premiu	6		ANN	8,016	10,875	3,459	6,672	3,880	5,993
6200	SUPPLIES	5	N		296,000	296,000	78,994	198,102	285,034	330,386
6212	Motor Fuel and Oil	6		ANN	175,000	175,000	52,995	112,575	162,741	217,879
6219	General Supplies	6		ANN	7,500	7,500	1,589	6,581	7,971	8,922
6221	Parts	6		ANN	90,000	90,000	20,514	60,163	91,418	81,306
6222	Tires	6		ANN	22,000	22,000	3,816	17,004	21,420	20,814
6223	Anti Freeze & Solvents	6		ANN	1,500	1,500	80	1,779	1,484	1,465
6300	PROFESSIONAL SERVICES AND UTIL	5	N		14,700	14,700	5,500	14,092	11,694	11,478

6309	Professional Services	6		ANN	-	-	-	-	156	-
6316	Licenses	6		ANN	1,500	1,500	-	1,342	1,338	1,278
6360	P/L Insurance Premiums	6		ANN	13,200	13,200	5,500	12,750	10,200	10,200
6400	REPAIRS AND MAINTENANCE	5	N		610,000	600,000	8,597	599,901	589,423	558,167
6404	Repair and Maint. - Equipment	6		ANN	10,000	10,000	8,597	5,854	10,573	12,258
6420	Depreciation	6		ANN	600,000	590,000	-	594,047	578,850	545,909
6500	CAPITAL OUTLAY	5	N		1,325,000	1,036,000	753,386	121,186	38,388	32,560
6520	Buildings	6		ANN	500,000	45,000	17,376	89,210	318	7,810
6540	Machinery	6		ANN	805,000	971,000	717,010	-	12,976	-
6560	Furniture and Fixtures	6		ANN	-	-	-	12,085	-	-
6599	Short Term Lease - Equipment	6		ANN	20,000	20,000	19,000	19,891	25,094	24,750
6600	DEBT SERVICE	5	N		-	-	-	-	-	-
6611	Bond Interest	6		ANN	-	-	-	-	-	-
6620	Fiscal Agent Fees	6		ANN	-	-	-	-	-	-
6632	Amortization of Bond Issuance costs				-	-	-	-	-	-

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000		Expenditures	4	N		132,146	127,201	51,640	122,703	100,166	124,491
6100		SALARIES AND WAGES	5	N		103,688	100,231	40,919	94,896	82,908	86,741
6101		Regular Salaries	6		ANN	103,688	100,231	40,919	94,373	82,908	86,741
6102		Overtime Salaries	6		ANN	-	-	-	523	-	-
6110		EMPLOYEE BENEFITS	5	N		21,978	20,490	8,654	21,829	11,357	32,157
6120		GASB 68 PERA Expense	6		ANN	-	-	-	2,023	(2,977)	3,523
6121		P.E.R.A.	6		ANN	7,777	7,517	3,069	6,887	6,231	5,622
6122		F.I.C.A.	6		ANN	6,429	6,214	2,461	5,563	4,956	4,667
6125		Medicare F.I.C.A.	6		ANN	1,503	1,453	576	1,301	1,159	1,091
6128		Health Insurance Opt Out	6		ANN	-	-	-	-	-	1,720
6129		Sick Leave Benefit Premiums	6		ANN	1,296	1,153	480	646	1,316	636
6131		Health Insurance Premiums	6		ANN	-	-	-	-	-	2,200
6133		Life Insurance Premiums	6		ANN	84	84	30	72	72	60
6134		Disability Insurance Premiums	6		ANN	207	200	66	145	130	108
6136		PFML Premiums	6		ANN	410	-	-	-	-	-
6144		OPEB GASB 75 Costs	6		ANN	-	-	-	1,456	(1,435)	11,971
6151		Workers Comp. Insurance Premiu	6		ANN	4,272	3,869	1,972	3,736	1,905	559
6200		SUPPLIES	5	N		-	-	-	-	-	456
6201		Office Supplies	6		ANN	-	-	-	-	-	456
6300		PROFESSIONAL SERVICES AND UTIL	5	N		6,480	6,480	2,067	5,978	5,901	5,137
6321		Communications	6		ANN	6,000	6,000	1,867	5,573	5,577	4,813
6322		Postage and Freight	6		ANN	-	-	-	-	-	-
6331		Travel-Conference-School	6		ANN	-	-	-	-	-	-
6360		P/L Insurance Premiums	6		ANN	480	480	200	405	324	324

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		65,423	63,935	26,226	48,968	38,492	50,215
4001	Revenues	4	N		(125,000)	(125,000)	(52,083)	(115,344)	(109,800)	(106,200)
4700	CHARGES FOR SERVICES	5	N		(125,000)	(125,000)	(52,083)	(115,344)	(109,800)	(106,200)
4786	Equipment Rental Charges	6		ANN	(125,000)	(125,000)	(52,083)	(115,344)	(109,800)	(106,200)
6000	Expenditures	4	N		190,423	188,935	78,309	164,312	148,292	156,415
6100	SALARIES AND WAGES	5	N		86,861	83,965	34,275	79,452	72,039	64,485
6101	Regular Salaries	6		ANN	86,861	83,965	34,275	79,452	72,039	64,485
6102	Overtime Salaries	6		ANN	-	-	-	-	-	-
6110	EMPLOYEE BENEFITS	5	N		17,912	19,320	5,960	16,093	10,291	24,610
6113	Employee Meal Tickets	6		ANN	-	-	-	-	-	-
6115	Clothing Allowance	6		ANN	-	-	-	-	-	-
6120	GASB 68 PERA Expense	6		ANN	-	-	-	1,716	(2,542)	3,021
6121	P.E.R.A.	6		ANN	6,515	6,297	2,571	5,842	5,321	4,821
6122	F.I.C.A.	6		ANN	5,385	5,206	2,104	4,781	4,355	3,946
6125	Medicare F.I.C.A.	6		ANN	1,259	1,217	492	1,118	1,019	923
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	-
6129	Sick Leave Benefit Premiums	6		ANN	1,086	966	403	541	478	225
6131	Health Insurance Premiums	6		ANN	-	-	-	-	-	-
6133	Life Insurance Premiums	6		ANN	84	84	30	72	72	72
6134	Disability Insurance Premiums	6		ANN	174	168	55	124	114	103
6136	PFML Premiums	6		ANN	343	-	-	-	-	-
6144	OPEB GASB 75 Costs	6		ANN	-	-	-	1,232	(1,226)	9,137
6151	Workers Comp. Insurance Premiu	6		ANN	3,066	5,382	305	667	2,700	2,362
6200	SUPPLIES	5	N		8,000	8,000	1,105	7,888	7,644	7,383
6219	General Supplies	6		ANN	8,000	8,000	1,105	7,888	7,644	7,383
6300	PROFESSIONAL SERVICES AND UTIL	5	N		70,150	70,150	33,198	51,838	55,718	59,899
6321	Communications	6		ANN	250	250	76	182	168	317
6360	P/L Insurance Premiums	6		ANN	7,200	7,200	3,000	6,480	5,184	5,184
6381	Electricity	6		ANN	25,000	25,000	8,756	21,877	22,591	23,298
6382	Water	6		ANN	1,500	1,500	643	1,329	1,399	1,354
6383	Natural Gas	6		ANN	35,000	35,000	20,313	21,145	25,470	28,930
6385	Sewer Charges	6		ANN	1,200	1,200	410	825	906	816
6400	REPAIRS AND MAINTENANCE	5	N		7,500	7,500	3,771	9,041	2,600	38
6402	Repair and Maint. - Structure	6		ANN	7,500	7,500	3,771	9,041	2,600	38

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	67,010	26,312	(95,625)	134,805
4001	Revenues	4	N		(816,364)	(705,216)	(168,345)	(395,564)	(388,493)	(256,164)
4700	CHARGES FOR SERVICES	5	N		(407,160)	(383,940)	(159,975)	(348,720)	(316,428)	(307,200)
4787	Equip Rental Charges - Parks	6		ANN	(407,160)	(383,940)	(159,975)	(348,720)	(316,428)	(307,200)
5100	MISCELLANEOUS REVENUES	5	N		(25,000)	-	(8,370)	(46,844)	(72,065)	51,036
5101	Other Revenues	6		ANN	-	-	-	(21)	-	-
5120	Market Value Gain/Loss	6		ANN	-	-	-	(14,979)	(31,632)	60,482
5127	Interest Earnings - Parks	6		ANN	(25,000)	-	-	(27,434)	(23,948)	(9,446)
5135	Contributions - Private	6		ANN	-	-	-	-	-	-
5163	Outside Equip Rental - Parks	6		ANN	-	-	-	-	-	-
5174	Sale of Fixed Assets - Parks	6		ANN	-	-	(8,370)	(4,410)	(16,485)	-
5400	OTHER FINANCING SOURCES	5	N		(384,204)	(321,276)	-	-	-	-
5401	Transfers from General Fund	6		ANN	-	-	-	-	-	-
5492	Use of Fund Balance-Parks	6		ANN	(384,204)	(321,276)	-	-	-	-
6000	Expenditures	4	N		816,364	705,216	235,355	421,876	292,868	390,969
6100	SALARIES AND WAGES	5	N		85,464	85,464	33,095	75,555	29,933	77,357
6101	Regular Salaries	6		ANN	85,214	85,214	33,095	75,537	29,816	76,985
6102	Overtime Salaries	6		ANN	250	250	-	18	117	372
6110	EMPLOYEE BENEFITS	5	N		53,480	45,832	17,723	44,301	6,591	32,118
6113	Employee Meal Tickets	6		ANN	-	-	-	10	-	-
6115	Clothing Allowance	6		ANN	200	200	-	-	-	-
6120	GASB 68 PERA Expense	6		ANN	-	-	-	1,659	(1,193)	3,616
6121	P.E.R.A.	6		ANN	6,410	6,410	2,482	5,648	2,498	5,769
6122	F.I.C.A.	6		ANN	5,299	5,299	1,691	4,079	1,988	4,854
6125	Medicare F.I.C.A.	6		ANN	1,239	1,239	395	954	465	1,135
6128	Health Insurance Opt Out	6		ANN	-	-	-	-	-	2,580
6129	Sick Leave Benefit Premiums	6		ANN	1,065	980	408	517	565	268
6131	Health Insurance Premiums	6		ANN	35,154	28,151	11,069	26,985	1,430	-
6133	Life Insurance Premiums	6		ANN	84	84	30	66	12	72
6134	Disability Insurance Premiums	6		ANN	170	170	53	119	-	122
6136	PFML Premiums	6		ANN	338	-	-	-	-	-
6142	Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6144	OPEB GASB 75 Costs	6		ANN	-	-	-	1,191	(574)	10,880
6151	Workers Comp. Insurance Premiu	6		ANN	3,521	3,299	1,595	3,073	1,400	2,822
6200	SUPPLIES	5	N		56,000	56,000	14,423	47,317	51,000	67,258
6212	Motor Fuel and Oil	6		ANN	55,000	55,000	14,255	47,251	49,873	66,824
6219	General Supplies	6		ANN	1,000	1,000	168	66	1,127	434
6221	Parts	6		ANN	-	-	-	-	-	-
6300	PROFESSIONAL SERVICES AND UTIL	5	N		18,420	18,420	8,879	16,809	15,114	15,152
6316	Licenses	6		ANN	620	620	45	618	41	560
6331	Travel-Conference-School	6		ANN	-	-	-	-	-	-
6360	P/L Insurance Premiums	6		ANN	7,800	7,800	3,250	7,650	6,120	6,120
6386	Utilities	6		ANN	10,000	10,000	5,584	8,541	8,953	8,472
6400	REPAIRS AND MAINTENANCE	5	N		229,000	200,000	18,157	237,894	183,599	199,084
6401	Cleaning & Waste Removal	6		ANN	-	-	-	-	-	-
6404	Repair and Maint. - Equipment	6		ANN	75,000	67,000	18,157	83,894	62,191	71,320
6415	Equipment Rental	6		ANN	-	-	-	-	-	-
6420	Depreciation	6		ANN	154,000	133,000	-	154,000	121,408	127,764
6500	CAPITAL OUTLAY	5	N		374,000	299,500	143,078	-	6,631	-
6540	Machinery	6		ANN	374,000	299,500	143,078	-	6,631	-
7000	TRANSFERS	5	N		-	-	-	-	-	-
7771	Transfers to Fund 71 (Garage)	6		ANN	-	-	-	-	-	-
7900	SOURCE OF FUND BALANCE	5		ANN	-	-	-	-	-	-
7999	Source of Fund Balance	6		ANN	-	-	-	-	-	-

45217 Parks Garage

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MIS ADMIN FUND – 72000

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Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000		Revenues / Expenditures	3	N		-	-	3,537	(41,841)	(218,512)	(5,569)
4001		Revenues	4	N		(503,406)	(326,287)	(126,996)	(311,839)	(463,987)	(243,340)
4700		CHARGES FOR SERVICES	5	N		(435,102)	(300,000)	(125,000)	(300,000)	(260,000)	(250,020)
4709		MIS Rental Charges	6		ANN	(435,102)	(300,000)	(125,000)	(300,000)	(260,000)	(250,020)
5100		MISCELLANEOUS REVENUES	5	N		(1,000)	(8,000)	(1,996)	(11,839)	(3,987)	6,680
5101		Other Revenues	6		ANN	-	-	-	-	-	-
5119		Market Value Gain/Loss	6		ANN	-	-	-	(2,958)	1,281	8,352
5121		Interest Earnings	6		ANN	(1,000)	(8,000)	(1,996)	(8,881)	(5,268)	(1,672)
5172		Sale of Fixed Assets - City	6		ANN	-	-	-	-	-	-
5400		OTHER FINANCING SOURCES	5	N		(67,304)	(18,287)	-	-	(200,000)	-
5401		Transfer from General Fund	6		ANN	-	-	-	-	(200,000)	-
5490		Use of Fund Balance	6		ANN	(67,304)	(18,287)	-	-	-	-
6000		Expenditures	4	N		503,406	326,287	130,533	269,998	245,475	237,771
6100		SALARIES AND WAGES	5	N		177,345	100,800	39,250	82,586	86,300	81,896
6101		Regular Salaries	6		ANN	177,345	100,800	39,250	82,586	86,300	81,896
6102		Overtime Salaries	6		ANN	-	-	-	-	-	-
6110		EMPLOYEE BENEFITS	5	N		66,190	27,997	6,620	17,164	14,088	31,523
6120		GASB PERA Expense	6		ANN	-	-	-	(1,228)	(3,058)	(2,107)
6121		P.E.R.A.	6		ANN	13,301	7,560	2,944	6,608	5,991	6,254
6122		F.I.C.A.	6		ANN	10,995	6,250	2,360	5,254	4,628	4,679
6125		Medicare F.I.C.A.	6		ANN	2,572	1,462	552	1,229	1,082	1,094
6128		Health Insurance Opt Out	6		ANN	-	-	-	-	-	-
6129		Sick Leave Benefit Premiums	6		ANN	2,217	1,159	483	649	538	678
6131		Health Insurance Premiums	6		ANN	35,154	10,625	-	3,161	6,240	7,550
6133		Life Insurance Premiums	6		ANN	168	84	30	72	72	72
6134		Disability Insurance Premiums	6		ANN	355	202	63	140	128	106
6136		PFML Premiums	6		ANN	701	-	-	-	-	-
6144		OPEB GASB 75 Costs	6		ANN	-	-	-	674	(1,860)	12,602
6151		Workers Comp. Insurance Premiu	6		ANN	727	655	188	605	327	595
6200		SUPPLIES	5	N		1,000	1,000	202	719	1,359	549
6201		Office Supplies	6		ANN	1,000	1,000	202	719	1,359	549
6300		PROFESSIONAL SERVICES AND UTIL	5	N		134,840	133,840	60,302	114,900	114,239	111,345
6309		Professional Services	6		ANN	10,000	10,000	581	5,873	9,643	11,992
6319		Joint Powers Services	6		ANN	120,000	120,000	57,928	104,778	101,088	96,558
6321		Communications	6		ANN	4,000	3,000	1,443	3,549	2,908	2,166
6322		Postage and Freight	6		ANN	-	-	-	-	-	-
6331		Travel-Conference-School	6		ANN	-	-	-	-	-	29
6360		P/L Insurance Premiums	6		ANN	840	840	350	700	600	600
6400		REPAIRS AND MAINTENANCE	5	N		17,000	17,000	-	15,677	16,224	5,396
6420		Depreciation	6		ANN	17,000	17,000	-	15,677	16,224	5,396
6500		CAPITAL OUTLAY	5	N		107,031	45,650	24,159	38,952	13,265	7,062
6560		Furniture and Fixtures	6		ANN	64,000	26,000	15,775	38,952	13,265	7,062
6594		Software and Electronic Subscri.	6		ANN	43,031	19,650	8,384	-	-	-
7900		SOURCE OF FUND BALANCE	5	N	ANN	-	-	-	-	-	-
7999		Source of Fund Balance	6		ANN	-	-	-	-	-	-

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**FIRE FLEET
REPLACEMENT FUND –
73000**

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Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		-	-	(91,570)	(415,230)	(492,163)	37,386
4001	Revenues	4	N		(260,000)	(240,000)	(105,190)	(575,454)	(1,383,736)	(97,997)
4500	INTERGOVERNMENTAL REVENUES	5	N		-	-	-	-	(1,054,998)	-
4514	Federal/State Grants	6		ANN	-	-	-	-	(1,054,998)	-
4700	CHARGES FOR SERVICES	5	N		(230,000)	(230,000)	(95,833)	(230,000)	(220,000)	(210,000)
4786	Equipment Rental Charges	6		ANN	(230,000)	(230,000)	(95,833)	(230,000)	(220,000)	(210,000)
5100	MISCELLANEOUS REVENUES	5	N		(30,000)	(10,000)	(9,357)	(116,010)	(108,738)	112,003
5101	Other Revenues	6		ANN	-	-	-	-	-	-
5119	Market Value Gain/Loss	6		ANN	-	-	-	(49,038)	(58,816)	132,844
5121	Interest Earnings	6		ANN	(30,000)	(10,000)	(9,357)	(66,972)	(49,922)	(20,841)
5172	Sale of Fixed Assets - City	6		ANN	-	-	-	-	-	-
5400	OTHER FINANCING SOURCES	5	N		-	-	-	(229,444)	-	-
5420	Transfers from Other Funds	6		ANN	-	-	-	(229,444)	-	-
5490	Use of Fund Balance	6		ANN	-	-	-	-	-	-
6000	Expenditures	4	N		260,000	240,000	13,620	160,224	891,573	135,383
6200	SUPPLIES	5	N		37,000	36,000	8,350	23,617	47,502	33,887
6201	Office Supplies	6		ANN	-	-	-	-	-	-
6212	Motor Fuel and Oil	6		ANN	17,000	16,500	3,506	11,067	15,303	14,278
6221	Parts	6		ANN	20,000	19,500	4,844	12,550	32,199	19,609
6400	REPAIRS AND MAINTENANCE	5	N		135,000	114,000	5,270	129,683	119,071	101,496
6404	Repair and Maint. - Equipment	6		ANN	15,000	14,000	5,270	12,140	27,718	12,652
6420	Depreciation	6		ANN	120,000	100,000	-	117,543	91,353	88,844
6500	CAPITAL OUTLAY	5	N		50,000	75,000	-	6,924	-	-
6540	Machinery	6		ANN	50,000	75,000	-	6,924	-	-
7000	TRANSFERS	5		ANN	-	-	-	-	725,000	-
7749	Transfers to Fund 49 CIP Revolving	6		ANN	-	-	-	-	725,000	-
7900	SOURCE OF FUND BALANCE	5		ANN	38,000	15,000	-	-	-	-
7999	Source of Fund Balance	6		ANN	38,000	15,000	-	-	-	-

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RISK MANAGEMENT FUND

75000

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Obj	Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000			Expenditures	4	N		20,753	20,837	8,479	18,945	17,299	19,349
6100			SALARIES AND WAGES	5	N		15,228	15,228	6,150	13,932	13,112	13,073
6101			Regular Salaries	6		ANN	15,228	15,228	6,150	13,932	13,112	13,073
6110			EMPLOYEE BENEFITS	5	N		5,525	5,609	2,329	5,013	4,187	6,276
6112			Car Allowance	6		ANN	-	-	190	423	406	415
6120			GASB PERA Expense	6		ANN	-	-	-	(538)	(47)	573
6121			P.E.R.A.	6		ANN	1,142	1,142	461	1,045	984	979
6122			F.I.C.A.	6		ANN	944	944	361	821	769	748
6125			Medicare F.I.C.A.	6		ANN	221	221	85	191	180	176
6128			Health Insurance Opt Out	6		ANN	-	-	-	-	-	-
6129			Sick Leave Benefit Premiums	6		ANN	381	350	146	207	193	97
6131			Health Insurance Premiums	6		ANN	2,737	2,815	1,044	2,699	1,716	1,320
6133			Life Insurance Premiums	6		ANN	8	8	3	7	6	6
6134			Disability Insurance Premiums	6		ANN	30	30	10	21	20	19
6136			PFML Premiums	6		ANN	-	-	-	-	-	-
6142			Unemployment Benefits Paid	6		ANN	-	-	-	-	-	-
6143			Retirement Benefits Paid	6		ANN	-	-	-	-	-	-
6144			OPEB GASB 75 Costs	6		ANN	-	-	-	42	(95)	1,858
6151			Workers Comp. Insurance Premiu	6		ANN	62	99	29	95	55	85
6200			SUPPLIES	5	N		-	-	-	-	-	-
6201			Office Supplies	6		ANN	-	-	-	-	-	-
6219			General Supplies	6		ANN	-	-	-	-	-	-
6300			PROFESSIONAL SERVICES AND UTIL	5	N		-	-	-	-	-	-
6305			Employee Assistance	6		ANN	-	-	-	-	-	-
6306			Personnel Services	6		ANN	-	-	-	-	-	-

Obj Acct	Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000		Expenditures	4	N		65,150	62,300	23,064	57,358	43,865	44,608
6200		SUPPLIES	5	N		24,500	23,200	6,341	22,763	10,984	10,953
6219		General Supplies	6		ANN	24,500	23,200	6,341	22,763	10,984	10,953
6300		PROFESSIONAL SERVICES AND UTIL	5	N		40,650	39,100	16,723	34,595	32,881	33,655
6309		Professional Services	6		ANN	40,500	39,000	16,703	34,504	32,861	33,635
6331		Travel-Conference-School	6		ANN	150	100	20	91	20	20

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
4000	Revenues / Expenditures	3	N		(4,206,308)	(3,834,520)	(1,174,440)	(3,564,585)	(2,814,186)	(2,285,596)
4001	Revenues	4	N		(4,206,308)	(3,834,520)	(1,174,440)	(3,564,585)	(2,814,186)	(2,285,596)
4500	INTERGOVERNMENTAL REVENUES	5	N		-	-	(37,052)	(281,369)	-	-
4507	Other State Grants	6		ANN	-	-	(7,288)	(70,342)	-	-
4526	FEMA Aid	6		ANN	-	-	(29,764)	(211,027)	-	-
4700	CHARGES FOR SERVICES	5	N		(4,139,808)	(3,834,520)	(1,077,039)	(3,093,326)	(2,299,833)	(2,206,200)
4737	Sidewalk Repair Revenue	6		ANN	-	-	-	-	-	-
4789	Premiums from Departments	6		ANN	(2,339,694)	(1,816,779)	(507,021)	(1,429,276)	(821,250)	(720,975)
4790	Premiums from Retirees	6		ANN	(50,000)	(90,000)	(14,855)	(45,526)	(71,310)	(68,186)
4791	Premiums from Employees	6		ANN	(400,000)	(400,000)	(169,009)	(389,982)	(465,218)	(459,790)
4792	Health Premiums from Others	6		ANN	-	-	-	-	-	-
4793	Life Premiums from HRA	6		ANN	-	-	-	-	-	-
4794	Disability Premiums from HRA	6		ANN	-	-	-	-	-	-
4795	Sick Leave Premiums	6		ANN	(202,300)	(194,080)	(80,867)	(114,914)	(105,901)	(51,931)
4796	Health Premiums	6		ANN	-	-	-	-	-	-
4797	Life Premiums	6		ANN	(13,556)	(13,724)	(4,217)	(10,305)	(10,116)	(10,013)
4798	Disability Premiums	6		ANN	(27,911)	(28,373)	(13,795)	(32,653)	(30,719)	(28,633)
4799	Work Comp Premiums	6		ANN	(707,125)	(907,929)	(127,426)	(701,820)	(500,839)	(572,192)
4800	Property/Liability Premiums	6		ANN	(399,222)	(383,635)	(159,849)	(368,850)	(294,480)	(294,480)
4804	PFML Premiums	6		ANN	-	-	-	-	-	-
5100	MISCELLANEOUS REVENUES	5	N		(66,500)	-	(60,349)	(189,890)	(229,997)	20,604
5101	Other Revenues	6		ANN	-	-	(1,645)	(26,325)	(47,635)	(72,293)
5119	Market Value Gain/Loss	6		ANN	-	-	-	(42,247)	(94,476)	178,678
5121	Interest Earnings	6		ANN	-	-	-	-	-	-
5128	Interest Earnings - Sick Leave	6		ANN	(35,000)	-	(8,647)	(40,402)	(39,200)	(15,685)
5129	Interest Earnings - Health Ins	6		ANN	(12,000)	-	(2,667)	(12,676)	(12,003)	(6,526)
5130	Interest Earnings - Disability	6		ANN	(500)	-	(131)	(612)	(595)	(238)
5131	Interest Earnings - W/C Ins	6		ANN	(3,000)	-	(786)	(3,673)	(3,563)	(1,426)
5132	Interest Earnings - Prop/Liab	6		ANN	(16,000)	-	(3,537)	(16,529)	(16,036)	(6,416)
5169	Health Insurance Refunds	6		ANN	-	-	-	-	-	-
5170	Refunds & Reimbursements	6		ANN	-	-	(42,936)	(47,426)	(16,489)	(55,490)
5400	OTHER FINANCING SOURCES	5	N		-	-	-	-	(284,356)	(100,000)
5401	Transfers from General Fund	6		ANN	-	-	-	-	(284,356)	(100,000)
5418	Transfers from Risk Management Fund	6		ANN	-	-	-	-	-	-
5490	Use of Fund Balance	6		ANN	-	-	-	-	-	-

Obj Acct Sub	Description	L D	P E	Budg Patt	2026 Budget	2025 Amended Budget	5/31/2025 YTD	2024 Actual	2023 Actual	2022 Actual
6000	Expenditures	4	N		4,120,405	3,751,383	1,843,078	3,403,570	2,755,060	2,461,298
6100	SALARIES AND WAGES	5	N		-	-	-	-	60,000	-
6101	Regular Salaries	6		ANN	-	-	-	-	60,000	-
6110	EMPLOYEE BENEFITS	5	N		3,725,936	3,367,748	1,608,016	2,885,967	2,329,164	2,112,201
6121	P.E.R.A.	6		ANN	-	-	-	-	-	-
6122	F.I.C.A.	6		ANN	-	-	312	492	3,076	1,993
6125	Medicare F.I.C.A.	6		ANN	-	-	98	194	1,757	510
6129	Sick Leave Benefit Premiums	6		ANN	-	-	3,840	10,483	5,903	5,225
6131	Health Insurance Premiums	6		ANN	2,501,694	2,006,779	695,670	1,623,027	1,380,830	1,258,547
6132	Health Insurance Claims	6		ANN	300,000	300,000	260,000	284,588	277,568	98,250
6133	Life Insurance Premiums	6		ANN	13,556	13,724	4,228	10,999	10,027	10,109
6134	Disability Insurance Premiums	6		ANN	28,411	28,373	9,676	22,885	22,031	20,702
6136	PFML Premiums	6		ANN	-	-	-	-	-	-
6143	Retirement Benefits Paid	6		ANN	237,300	194,080	100,465	147,098	140,298	236,542
6151	Workers Comp. Insurance Premiu	6		ANN	644,975	824,792	532,483	771,444	475,871	457,062
6152	Workers Comp. Claims	6			-	-	1,244	14,757	11,803	23,261
6200	SUPPLIES	5	N		-	-	-	86	415	-
6219	General Supplies	6		ANN	-	-	-	86	415	-
6300	PROFESSIONAL SERVICES AND UTIL	5	N		394,469	383,635	235,062	517,517	365,481	349,097
6360	P/L Insurance Premiums	6		ANN	394,469	383,635	208,585	370,290	332,039	301,337
6361	P/L Insurance Claims	6		ANN	-	-	26,477	147,227	33,442	47,760
7000	TRANSFERS	5	N		-	-	-	-	-	-
7775	Transfers to Risk Management Fund	6		ANN	-	-	-	-	-	-