Budget Comparison Summary

	2024 Actual	2025 Actual	Budget 2026	Actual 2026	YE Expected 2026	Proposed 2027
General Fund						
Revenues	3,234,234	2,722,491	3,143,282	2,242,268	2,845,335	3,439,800
Supplies	710,487	893,383	991,764	788,441	816,940	850,715
Salaries	1,336,857	1,406,840	1,823,463	1,206,982	1,508,728	2,153,710
Capital Expense	604,200	309,703	241,157	126,735	158,419	855,046
Debt Obligations	276,500	302,650	5,000	-	-	-
Total Expenses	2,928,045	2,912,577	3,061,384	2,122,158	2,484,087	3,859,471
Revenue over Expenses	306,189	(190,085)	81,898	120,110	361,248	(419,671)
Water/Sewer Fund						
Revenues	4,172,536	3,876,920	4,696,292	4,776,025	5,970,031	4,839,791
Capital Improvement Funds			6,597,309	1,297,293	1,621,617	50,000
			11,293,601	6,073,318	7,591,648	4,889,791
Supplies	1,586,236	1,969,783	2,387,891	1,864,914	2,315,517	2,597,532
Salaries	1,194,687	1,254,740	1,765,289	1,051,255	1,314,069	1,435,369
Capital Expense	72,093	465,324	7,003,515	927,454	1,159,318	704,000
Debt Obligations	135,910	427,312	438,648	377,381	471,726	754,523
Depreciation	314,861	-	3,000	-		
Total Expenses	3,303,787	4,117,159	11,598,344	4,221,004	5,260,630	5,491,424
Revenue over Expenses	868,749	(240,239)	(304,743)	1,852,314	2,331,018	(601,633)
Parks						
Revenues	2,276,721	1,530,404	1,283,868	1,130,583	1,295,942	1,283,868
Supplies	394,099	385,777	393,773	301,614	375,768	421,700
Salaries	839,576	807,545	750,325	464,632	580,791	842,555
Capital Expense	758,624	94,098	173,704	22,532	28,165	239,414
Debt Obligations	311,194	313,297	311,757	284,220	355,275	318,976
Total Expenses	2,303,494	1,600,717	1,629,559	1,072,999	1,339,998	1,822,645
Revenue over Expenses	(26,773)	(70,313)	(345,691)	57,584	(44,057)	(538,777)

Items to note

General

2 new officers plus vehicles
Insurance will be raised not sure how much waiting on quote
500K for street improvements (make more or less)
Lower computer little but only 1,200
Lawyer price have been double for 2026 compared to 2025

Water and Sewer

Locator position and vehicle
2 new vehicles plow and dump truck
Capital improvements
200K water loss from state audit is not included but previously talked about

Parks

Capital improvements
Pool hoping to have more hours to create higher income

Budget Capital Improvement and Equipment

2027				
General Fund				
Capital Assets		Capital Assets Equipment		
Flooring City Hall	30,000	New Software training		25,000
		Misc Equipment		5,000
Conference table	-	computer 1		2,000
City Hall Asphalt	5,200			
Total Capital Improvements	35,200	Total Capital Improvements		32,000

2027				
Public Safety (Law)				
Capital Assets		Capital Assets Equipment		
Bldg Maint	5,000	Equipment vehicle install (2		21,000
driveway expansion	68,000	Computers 1	$	2,000
	-	Equipment		5,000
	-	Vehicle & body cameras (8)		
		E ticketing		36,846
		Mobile Data Terminals	paid with grant	
Total Capital Improvements	73,000	Total Capital Improvements		64,846

2027				
Court				
Capital Assets		Capital Assets Equipment		
	-			-
	-			-
	-			-
	-			-
Total Capital Improvements	-	Total Capital Improvements		-

Budget Capital Improvement and Equipment

2027

Streets

Capital Assets		Capital Assets Equipment	
Streets Paving	500,000	Equipment for vehicle	5,000
Storm Water Improvements	5,000		
	-	trailers mini claw seeder	80,000
	-	sign work	20,000
	-	ada upgrade and list	40,000
Total Capital Improvements	505,000	Total Capital Improvements	145,000

2027

Planning

Capital Assets		Capital Assets Equipment	
	-		
	-		-
	-		-
	-		-
Total Capital Improvements	-	Total Capital Improvements	-

2027

Economic Development

Capital Assets		Capital Assets Equipment	
Total Capital Improvements	-	Total Capital Improvements	-

2027

Emergency Management

Capital Assets		Capital Assets Equipment	
	-		-
Total Capital Improvements	-	Total Capital Improvements	-

Budget Capital Improvement and Equipment

2027

Water

Capital Assets		Capital Assets Equipment	
Water Imp.-Pipe Replacement	75,000	Computer 1	2,000
Misc - TBD	10,000	Equipment	10,000
School Water Tower Interior #2	-	dump truck	150,000
	-		-
			-
Total Capital Improvements	85,000	Total Capital Improvements	162,000

2027

Sewer

Capital Assets		Capital Assets Equipment	
Sewer Improvements	100,000	Computer 1	2,000
Replacement Pump-Lift Station	40,000	Equipment	10,000
		wimpys	100,000
		fox fire	100,000
	-	b lift	75,000
		elec panel	30,000
Total Capital Improvements	140,000	Total Capital Improvements	317,000

Budget Capital Improvement and Equipment
2027

Parks

Capital Assets		Capital Assets Equipment	
Improvements	5,000	Equipment	4,000
Parks Maint building	25,000	Computer x2	4,000
		Bus (4 of 4 payments)	21,414
		Cameras	10,000
		pool upgrades	170,000
			-
Total Capital Improvements	30,000	Total Capital Improvements	209,414

Willard Tech Budget 2027

1. Office 365 Renewal - $15,500 x 23 License
    a. PD Wants to add 7 Licenses - $4800
    b. Matt wanted to bump 7 users to a higher end licensing for CoPilot and a VPN solution. - $8400
2. PolicyPak (Possibly Switch to another product) working on pricing
3. PDQ Connect - $1800
4. Offsite Backups - $1800
5. Adobe Renewal$1800
6. Computers - $1500 - $2000 each
    a. PD
        i. Purdy
    b. Parks
        i. Special programs
        ii. Marketing
        ~~iii. Front Desk~~
        ~~iv. Director~~
    c. Public Works
        i. Clerk Computers x2
        ~~ii. PWD~~
        ~~iii. Assistant Director~~
    d. City Hall
        i. Plan Assistant
7. PD UPS replacement - $1500
8. Camera systems
    a. Pool/Playground -$3600
    b. Trash/Recycling - $1000
    c. Rec Center?
    d. Public Works?

~~9. Password Manager - $4000 35 users~~

Matt
Genia
Courtney
Sara
tammy
Mike

Chief Financial Officer

From: April Piggott <apiggott@bsasoftware.com>
Sent: Wednesday, November 4, 2026 1:40 PM
To: Chief Financial Officer
Subject: Re: Recurring Status Call - Meeting Minutes and Updated Agenda

*** THIS IS AN EXTERNAL E-MAIL ***
Looks like you should be just under $118k after the changes that have been made, original was $154,400.

Thank you,

BS&A SOFTWARE

April Piggott
Project Manager
Phone: 517-646-4507
Email: apiggott@bsasoftware.com
Follow us: www.bsasoftware.com

From: Chief Financial Officer <cfo@cityofwillard.org>
Sent: Wednesday, November 4, 2026 12:26 PM
To: April Piggott <apiggott@bsasoftware.com>
Subject: RE: Recurring Status Call - Meeting Minutes and Updated Agenda

CAUTION: This email originated from outside of BS&A Software's email system. Maintain caution when opening external links/attachments

I forgot to ask you

Do you know what our new contract amount with all the change orders.

I need a rough estimate for the budget I am currently working on.

Genia Mount, MSA
Chief Financial Officer

T: (417) 742-5315
https://www.cityofwillard.org
PO Box 187
224 W. Jackson
Willard, MO 65781

Willard

From: April Piggott <apiggott@bsasoftware.com>
Sent: Wednesday, November 4, 2026 10:42 AM
To: Chief Financial Officer <cfo@cityofwillard.org>
Subject: Re: Recurring Status Call - Meeting Minutes and Updated Agenda

WILLARD POLICE DEPARTMENT

P.O. BOX 187 / 795 HUGHES ROAD * WILLARD, MO 65781
OFFICE: 417-742-5340 AFTER HOURS: 868-4040 FAX: 742-4710 EMERGENCY 911
Tom McClain - Chief of Police

Oct 1, 2026 **Budget Considerations for 2027 w/ Corresponding Priority Assignment**

Capital Improvements

1 2 Dodge Chargers – cost per vehicle $38,777 Equipment upfit cost $21,000 x 2 = $119,554
2 Dodge Durangos – cost per vehicle $41,861 Equipment upfit cost $21,000 x 2 = $125,722

3 Driveway Expansion, overlay & stripping $67,777.

2 Interior Facelift - $111, 000 Modernize front entrance and office area 2027

Exterior Facelift -

Additional Budgetary Considerations

For decades now the DOJ & FBI have recommended between a 2.2 – 2.5 officers per thousand citizens in order for communities to be adequately staffed in terms of officer safety and with the meeting of minimum staffing requirements (two officer minimum for certain kinds of calls).

$70,943 per officer x 4 = $283,773

1 Adding 4 additional full-time officers at the cost of $ per officer, will get us to the low end of the recommended number of officers per thousand citizens. Willard is currently understaffed with 1.7 officers per thousand citizens.

1a E-ticketing x 7 licenses and hardware $33,548 1st year; recurring annual fee $3,298.

1b Tazer replacement x 6 Tazers $35,656 contracted over 5 years ($7131 annually)

3 Individual Email Accounts for all remaining officers... $5,300 annually.

~~Security System for PD - $215 equipment with $35 monthly monitoring fee.~~ looking @ City wide Alarm/camera

2 Policy Manual - $12,177 See About ins

4 LeoSight Subscription Agreement - $10,000 x 3 year contract = $30,000 Critical Incident Management System

City of Willard, MO

Budget Report
Account Summary
For Fiscal: 2026 Period Ending: 07/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 10 - GENERAL FUND							
Revenue							
Department: 300 - Streets							
10-300-44110	STREET APPROACH/GUTTER/INSPE	1,500.00	1,500.00	0.00	850.00	-650.00	43.33 %
10-300-44120	STREET CAPACITY FEES	100.00	100.00	0.00	50.00	-50.00	50.00 %
10-300-45410	TAX MOTOR VEHICLE	315,000.00	315,000.00	0.00	188,837.62	-126,162.38	40.05 %
10-300-45450	TAX COUNTY ROAD & BRIDGE	45,800.00	45,800.00	0.00	81,861.20	36,061.20	178.74 %
	Department: 300 - Streets Total:	**362,400.00**	**362,400.00**	**0.00**	**271,598.82**	**-90,801.18**	**25.06%**
Department: 500 - Emergency Management							
10-500-42000	GRANT REVENUES-EM	8,500.00	8,500.00	0.00	0.00	-8,500.00	100.00 %
	Department: 500 - Emergency Management Total:	**8,500.00**	**8,500.00**	**0.00**	**0.00**	**-8,500.00**	**100.00%**
	Revenue Total:	**370,900.00**	**370,900.00**	**0.00**	**271,598.82**	**-99,301.18**	**26.77%**
Expense							
Department: 300 - Streets							
10-300-50130 ↑5,000	SUPPLIES-STREETS	25,000.00	25,000.00	53.39	8,873.60	16,126.40	64.51 %
10-300-50200 ↑1,500	LANDSCAPING-STREETS	1,500.00	1,500.00	0.00	1,126.49	373.51	24.90 %
10-300-50500 ↑800	BUILDING MAINTENANCE-STREETS	200.00	200.00	0.00	627.76	-427.76	-213.88 %
10-300-50600	MISCELLANEOUS EXPENSE-STREETS	2,062.95	2,062.95	0.00	2,062.95	0.00	0.00 %
10-300-50700	OFFICE SUPPLIES-STREETS	300.00	300.00	0.00	59.89	240.11	80.04 %
10-300-51000 ↑12,000	REPAIRS AND MAINTENANCE-STRE	28,000.00	28,000.00	958.44	7,146.35	20,853.65	74.48 %
10-300-52000	SUPPLIES SMALL EQUIPMENT-STRE	3,500.00	3,500.00	0.00	2,334.65	1,165.35	33.30 %
10-300-55200	ADVERTISING-STREETS	500.00	500.00	0.00	0.00	500.00	100.00 %
10-300-55800	DUES AND SUBSCRIPTIONS-STREET	4,500.00	4,500.00	0.00	0.00	4,500.00	100.00 %
10-300-55850 ↑2,000	EQUIPMENT RENTAL-STREETS	2,000.00	2,000.00	0.00	846.06	1,153.94	57.70 %
10-300-56000	INSURANCE-STREETS	17,000.00	17,000.00	0.00	4,666.30	12,333.70	72.55 %
10-300-56400	PROFESSIONAL-STREETS	3,000.00	3,000.00	36.00	4,887.65	-1,887.65	-62.92 %
10-300-56950	TRAINING & EDUCATION-STREETS	1,800.00	1,800.00	0.00	0.00	1,800.00	100.00 %
10-300-57200	RECYCLE CENTER EXPENSE-STREETS	0.00	5,000.00	0.00	1,441.14	3,558.86	71.18 %
10-300-57400	EQUIPMENT/SOFTWARE CONTRAC	0.00	3,280.00	0.00	4,513.35	-1,233.35	-37.60 %
10-300-62000	UTILITIES ELECTRIC-STREETS	93,642.00	90,362.00	0.00	6,815.86	83,546.14	92.46 %
10-300-70000	VEHICLE EXPENSE FUEL-STREETS	46,000.00	46,000.00	0.00	21,418.66	24,581.34	53.44 %
10-300-75100	EQUIPMENT LEASE-STREETS	0.00	0.00	0.00	1,059.74	-1,059.74	0.00 %
10-300-90000	SALARIES-STREETS	85,171.85	85,171.85	3,196.16	39,443.52	45,728.33	53.69 %
10-300-90500	SALARIES OVERTIME-STREETS	2,000.00	2,000.00	150.88	1,102.61	897.39	44.87 %
10-300-91500	PAYROLL TAXES-STREETS	6,668.65	6,668.65	254.98	3,069.80	3,598.85	53.97 %
10-300-92000	RETIREMENT-STREETS	8,679.52	8,679.52	194.79	3,550.41	5,129.11	59.09 %
10-300-92500 ↑2,840	UNIFORMS-STREETS	1,160.00	1,160.00	0.00	935.68	224.32	19.34 %
10-300-93000	GROUP INSURANCE-STREETS	36,938.00	36,938.00	377.92	6,534.84	30,403.16	82.31 %
10-300-95100	CAPITAL ASSET EXP-STREETS	5,000.00	5,000.00	0.00	-3,196.50	8,196.50	163.93 %
10-300-95500 Keep	CAPITAL ASSET EQUIPMENT-STREET	80,800.00	80,800.00	0.00	95,051.33	-14,251.33	-17.64 %
	Department: 300 - Streets Total:	**455,422.97**	**460,422.97**	**5,222.56**	**214,372.14**	**246,050.83**	**53.44%**
Department: 500 - Emergency Management							
10-500-55600	CONTRACT LABOR-EM	23,000.00	23,000.00	5,569.00	16,395.61	6,604.39	28.71 %
	Department: 500 - Emergency Management Total:	**23,000.00**	**23,000.00**	**5,569.00**	**16,395.61**	**6,604.39**	**28.71%**
	Expense Total:	**478,422.97**	**483,422.97**	**10,791.56**	**230,767.75**	**252,655.22**	**52.26%**
	Fund: 10 - GENERAL FUND Surplus (Deficit):	**-107,522.97**	**-112,522.97**	**-10,791.56**	**40,831.07**	**153,354.04**	**136.29%**
Fund: 20 - WATER AND SEWER FUND							
Revenue							
Department: 600 - Water							
20-600-40700	METER REPLACEMENT/ INSTALLATI	500.00	500.00	0.00	175.00	-325.00	65.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
20-600-40750	WATER INFRASTRUCTURE UPGRAD	98,000.00	98,000.00	0.00	6,573.75	-91,426.25	93.29 %
20-600-40800	MISCELLANEOUS INCOME-WATER	1,500.00	1,500.00	2,832.60	3,601.66	2,101.66	240.11 %
20-600-40920	PENALTY INCOME-WATER	42,000.00	42,000.00	1,955.14	23,562.66	-18,437.34	43.90 %
20-600-42000	GRANT RECEIPTS-WATER	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
20-600-43000	INTEREST INCOME-WATER	48,000.00	48,000.00	0.00	22,004.84	-25,995.16	54.16 %
20-600-44100	UTILITY LOCATE FEES	500.00	500.00	0.00	25.00	-475.00	95.00 %
20-600-44110	NEW CONSTN METER INSTALLATIO	25,000.00	25,000.00	0.00	18,850.00	-6,150.00	24.60 %
20-600-44120	WATER CAPACITY FEES	30,000.00	30,000.00	0.00	14,250.00	-15,750.00	52.50 %
20-600-48510	WATER SALES - CITY COMMERCIAL	180,676.50	180,676.50	0.00	76,945.39	-103,731.11	57.41 %
20-600-48515	WATER SALES - RURAL COMMERCI	14,950.00	14,950.00	0.00	7,947.72	-7,002.28	46.84 %
20-600-48520	WATER SALES - CITY RESIDENTIAL (	1,009,700.00	1,009,700.00	0.00	507,292.29	-502,407.71	49.76 %
20-600-48525	WATER SALES - RURAL RESIDENTIAL	635,835.00	635,835.00	0.00	272,006.70	-363,828.30	57.22 %
20-600-48531	WATER BULK RENTAL FEE	500.00	500.00	0.00	600.00	100.00	120.00 %
20-600-48535	WATER SALES - BULK	550.00	550.00	0.00	2,140.00	1,590.00	389.09 %
20-600-49000	CAPITAL ASSET SALES-WATER	2,125.00	2,125.00	0.00	0.00	-2,125.00	100.00 %
	Department: 600 - Water Total:	**2,104,836.50**	**2,104,836.50**	**4,787.74**	**955,975.01**	**-1,148,861.49**	**54.58%**
Department: 700 - Sewer							
20-700-40750	SEWER INFRASTRUCTURE UPGRAD	3,580.00	3,580.00	0.00	6,573.75	2,993.75	183.62 %
20-700-40800	MISCELLANEOUS INCOME-SEWER	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
20-700-40920	PENALTY INCOME-SEWER	40,000.00	40,000.00	3,284.04	23,325.02	-16,674.98	41.69 %
20-700-42000	GRANT RECEIPTS-SEWER	2,978,320.00	2,978,320.00	0.00	51,235.56	-2,927,084.44	98.28 %
20-700-43000	INTEREST INCOME-SEWER	40,000.00	40,000.00	0.00	22,004.84	-17,995.16	44.99 %
20-700-44100	TREATMENT FACILITY FEES	6,800.00	6,800.00	0.00	3,600.00	-3,200.00	47.06 %
20-700-44110	SEWER LATERAL CONNECTION FEES	7,000.00	7,000.00	0.00	3,600.00	-3,400.00	48.57 %
20-700-44120	SEWER CAPACITY FEES	1,200.00	1,200.00	0.00	0.00	-1,200.00	100.00 %
20-700-48800	SEWER SALES-SEWER	2,403,925.50	2,403,925.50	0.00	1,249,070.86	-1,154,854.64	48.04 %
20-700-49000	CAPITAL ASSET SALES-SEWER	2,000.00	2,000.00	0.00	0.00	-2,000.00	100.00 %
20-700-49500	COP PROCEEDS-SEWER	3,618,989.00	3,618,989.00	0.00	1,246,057.74	-2,372,931.26	65.57 %
	Department: 700 - Sewer Total:	**9,102,814.50**	**9,102,814.50**	**3,284.04**	**2,605,467.77**	**-6,497,346.73**	**71.38%**
	Revenue Total:	**11,207,651.00**	**11,207,651.00**	**8,071.78**	**3,561,442.78**	**-7,646,208.22**	**68.22%**
Expense							
Department: 600 - Water							
20-600-50000	CHEMICALS-WATER	16,500.00	16,500.00	0.00	6,603.10	9,896.90	59.98 %
20-600-50130	SUPPLIES-WATER	75,000.00	75,000.00	106.79	29,462.87	45,537.13	60.72 %
20-600-50200	LABORATORY FEES-WATER	2,000.00	2,000.00	117.00	1,366.00	634.00	31.70 %
20-600-50300	LABORATORY SUPPLIES-WATER	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
20-600-50500	BUILDING MAINTENANCE-WATER	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
20-600-50550	CUSTODIAL SUPPLIES-WATER	500.00	500.00	0.00	50.95	449.05	89.81 %
20-600-50600	MISCELLANEOUS EXPENSE-WATER	23,380.10	23,380.10	0.00	23,380.10	0.00	0.00 %
20-600-50700	OFFICE SUPPLIES-WATER	3,500.00	3,500.00	0.00	837.35	2,662.65	76.08 %
20-600-50750	POSTAGE-WATER	14,000.00	14,000.00	166.68	6,861.17	7,138.83	50.99 %
20-600-51000 ↑10,000	REPAIRS AND MAINTENANCE-WATE	90,000.00	90,000.00	0.00	90,886.77	-886.77	-0.99 %
20-600-51025 ↑15,000	NEW INFRASTRUCTURE EXPENSE-	60,000.00	60,000.00	2,275.00	43,287.66	16,712.34	27.85 %
20-600-51030	GENERATOR REPAIRS & MAINT-WA	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
20-600-52000	SUPPLIES SMALL EQUIPMENT-WAT	10,000.00	10,000.00	0.00	2,560.88	7,439.12	74.39 %
20-600-52300	LOCATE SUPPLIES-WATER	1,000.00	1,000.00	0.00	408.01	591.99	59.20 %
20-600-52500	METER REPLACEMENT-WATER	120,000.00	120,000.00	0.00	3,621.48	116,378.52	96.98 %
20-600-55200	ADVERTISING-WATER	200.00	200.00	0.00	0.00	200.00	100.00 %
20-600-55400	AUDIT EXPENSE-WATER	6,500.00	6,500.00	0.00	0.00	6,500.00	100.00 %
20-600-55500	BANK/CREDIT CARD FEES-WATER	58,000.00	58,000.00	0.00	31,047.10	26,952.90	46.47 %
20-600-55800	DUES AND SUBSCRIPTIONS-WATER	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
20-600-55850	EQUIPMENT RENTAL-WATER	5,000.00	5,000.00	0.00	2,003.67	2,996.33	59.93 %
20-600-56000	INSURANCE-WATER	30,000.00	30,000.00	769.60	16,382.91	13,617.09	45.39 %
20-600-56400	PROFESSIONAL-WATER	257,400.00	257,400.00	288.00	204,689.47	52,710.53	20.48 %
20-600-56950	TRAINING & EDUCATION-WATER	1,700.00	1,700.00	0.00	0.00	1,700.00	100.00 %
20-600-57400	EQUIPMENT/SOFTWARE CONTRAC	31,700.00	31,700.00	0.00	12,075.94	19,624.06	61.91 %
20-600-62000	UTILITIES ELECTRIC-WATER	130,000.00	130,000.00	0.00	92,794.08	37,205.92	28.62 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
20-600-70000	VEHICLE EXPENSE FUEL-WATER	16,000.00	16,000.00	0.00	1,609.39	14,390.61	89.94 %
20-600-70100	EQUIPMENT FUEL-WATER	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
20-600-71000	VEHICLE REPAIR & MAINT-WATER	10,050.00	10,050.00	0.00	2,458.77	7,591.23	75.53 %
20-600-71100	EQUIPMENT REPAIR & MAINT-WAT	10,000.00	10,000.00	0.00	78.48	9,921.52	99.22 %
20-600-75000	VEHICLE LEASE-WATER	40,000.00	40,000.00	0.00	29,960.69	10,039.31	25.10 %
20-600-75100	EQUIPMENT LEASE-WATER	12,781.00	12,781.00	0.00	6,358.38	6,422.62	50.25 %
20-600-90000	SALARIES-WATER	612,092.06	612,092.06	18,472.75	246,519.89	365,572.17	59.73 %
20-600-90500	SALARIES OVERTIME-WATER	12,500.00	12,500.00	694.18	5,077.58	7,422.42	59.38 %
20-600-91500	PAYROLL TAXES-WATER	39,345.41	39,345.41	1,420.37	18,534.66	20,810.75	52.89 %
20-600-92000	RETIREMENT-WATER	45,220.10	45,220.10	1,514.11	24,091.23	21,128.87	46.72 %
20-600-92500	UNIFORMS-WATER ↑1,200	2,800.00	2,800.00	0.00	1,120.54	1,679.46	59.98 %
20-600-93000	GROUP INSURANCE-WATER	74,280.80	74,280.80	2,079.83	37,401.75	36,879.05	49.65 %
20-600-95100	CAPITAL ASSET EXP-WATER -6393.01	105,000.00	105,000.00	63,393 left	-6,393.01	111,393.01	106.09 %
20-600-95500	CAPITAL ASSET EQUIPMENT-WATER	24,100.00	24,100.00	0.00	0.00	24,100.00	100.00 %
20-600-96000	PRINCIPAL EXPENSE-WATER	90,000.00	90,000.00	0.00	92,500.00	-2,500.00	-2.78 %
20-600-96200	INTEREST EXPENSE-WATER	10,644.00	10,644.00	0.00	7,580.45	3,063.55	28.78 %
20-600-96400	FISCAL AGENT FEES-WATER	1,500.00	1,500.00	0.00	375.00	1,125.00	75.00 %
20-600-97100	BAD DEBT EXPENSE-WATER	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
	Department: 600 - Water Total:	**2,060,193.47**	**2,060,193.47**	**27,904.31**	**1,035,593.31**	**1,024,600.16**	**49.73%**
	Department: 700 - Sewer						
20-700-50000	CHEMICALS-SEWER	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
20-700-50130	SUPPLIES-SEWER	7,000.00	7,000.00	106.78	3,899.68	3,100.32	44.29 %
20-700-50350	PERMIT FEES-SEWER	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
20-700-50500	BUILDING MAINTENANCE-SEWER ↑3,000	1,500.00	1,500.00	0.00	4,606.56	-3,106.56	-207.10 %
20-700-50550	CUSTODIAL SUPPLIES-SEWER	1,000.00	1,000.00	0.00	80.96	919.04	91.90 %
20-700-50600	MISCELLANEOUS EXPENSE-SEWER	23,380.10	23,380.10	0.00	23,380.10	0.00	0.00 %
20-700-50700	OFFICE SUPPLIES-SEWER	3,500.00	3,500.00	0.00	837.34	2,662.66	76.08 %
20-700-50750	POSTAGE-SEWER	14,000.00	14,000.00	166.68	6,815.49	7,184.51	51.32 %
20-700-51000	REPAIRS AND MAINTENANCE-SEWE	80,000.00	80,000.00	0.00	24,804.23	55,195.77	68.99 %
20-700-51025	* NEW INFRASTRUCTURE EXPENSE-S ↑10,000	50,000.00	50,000.00	8,800	1,656.15	48,343.85	96.69 %
20-700-51030	GENERATOR REPAIRS & MAINT-SE	3,000.00	3,000.00	left	0.00	3,000.00	100.00 %
20-700-51050	~~* 401 EXPENSE-SEWER~~	30,000.00	35,000.00	0.00	1,040.96	33,959.04	97.03 %
20-700-52000	SUPPLIES SMALL EQUIPMENT-SEW	7,000.00	7,000.00	0.00	5,891.67	1,108.33	15.83 %
20-700-55100	HOOK UP EXPENSE-SEWER	100.00	100.00	0.00	0.00	100.00	100.00 %
20-700-55200	ADVERTISING-SEWER	750.00	750.00	0.00	100.00	650.00	86.67 %
20-700-55400	AUDIT EXPENSE-SEWER	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
20-700-55500	BANK/CREDIT CARD FEES-SEWER	60,000.00	60,000.00	0.00	31,047.10	28,952.90	48.25 %
20-700-55800	DUES AND SUBSCRIPTIONS-SEWER	200.00	200.00	0.00	0.00	200.00	100.00 %
20-700-55850	EQUIPMENT RENTAL-SEWER	2,600.00	2,600.00	0.00	1,317.59	1,282.41	49.32 %
20-700-56000	INSURANCE-SEWER	51,450.00	51,450.00	769.60	19,919.54	31,530.46	61.28 %
20-700-56200	LEGAL-SEWER	5,000.00	5,000.00	0.00	92.45	4,907.55	98.15 %
20-700-56400	PROFESSIONAL-SEWER	100,000.00	100,000.00	5,288.00	44,438.32	55,561.68	55.56 %
20-700-56500	SAFETY PROGRAM-SEWER	200.00	200.00	0.00	0.00	200.00	100.00 %
20-700-56950	TRAINING & EDUCATION-SEWER	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
20-700-57400	EQUIPMENT/SOFTWARE CONTRAC	20,000.00	20,000.00	0.00	9,815.04	10,184.96	50.92 %
20-700-58000	SPRINGFIELD SEWER CHARGES-SE	658,000.00	658,000.00	0.00	297,225.36	360,774.64	54.83 %
20-700-62000	UTILITIES ELECTRIC-SEWER	88,000.00	88,000.00	0.00	54,017.71	33,982.29	38.62 %
20-700-70000	VEHICLE EXPENSE FUEL-SEWER	16,000.00	16,000.00	0.00	1,446.51	14,553.49	90.96 %
20-700-70100	EQUIPMENT FUEL-SEWER	6,000.00	6,000.00	0.00	3,416.73	2,583.27	43.05 %
20-700-71000	VEHICLE REPAIR & MAINT-SEWER	10,500.00	10,500.00	0.00	2,719.89	7,780.11	74.10 %
20-700-71100	EQUIPMENT REPAIR & MAINT-SEW	8,500.00	8,500.00	0.00	242.59	8,257.41	97.15 %
20-700-75000	VEHICLE LEASE-SEWER	40,000.00	40,000.00	0.00	29,960.69	10,039.31	25.10 %
20-700-75100	EQUIPMENT LEASE-SEWER	12,000.00	12,000.00	0.00	6,358.44	5,641.56	47.01 %
20-700-79000	PROPERTY EASEMENT-SEWER	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
20-700-90000	SALARIES-SEWER	638,223.25	638,223.25	27,395.03	333,693.35	304,529.90	47.72 %
20-700-90500	SALARIES OVERTIME-SEWER	16,000.00	16,000.00	727.19	6,551.39	9,448.61	59.05 %
20-700-91500	PAYROLL TAXES-SEWER	49,589.08	49,589.08	2,063.55	25,080.67	24,508.41	49.42 %
20-700-92000	RETIREMENT-SEWER	53,177.97	53,177.97	2,077.37	33,105.11	20,072.86	37.75 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
20-700-92500	UNIFORMS-SEWER ↑$1,700	2,300.00	2,300.00	0.00	1,143.21	1,156.79	50.30 %
20-700-93000	GROUP INSURANCE-SEWER	114,760.80	114,760.80	3,175.63	51,994.77	62,766.03	54.69 %
20-700-95100	CAPITAL ASSET EXP-SEWER	6,865,315.00	6,865,315.00	0.00	241,795.13	6,623,519.87	96.48 %
20-700-95500	CAPITAL ASSET EQUIPMENT-SEWER	24,100.00	24,100.00	0.00	55,311.90	-31,211.90	-129.51 %
20-700-96000	PRINCIPAL EXPENSE-SEWER	252,500.00	252,500.00	0.00	217,470.28	35,029.72	13.87 %
20-700-96200	INTEREST EXPENSE-SEWER	172,304.00	172,304.00	0.00	58,330.44	113,973.56	66.15 %
20-700-96400	FISCAL AGENT FEES-SEWER	1,700.00	1,700.00	0.00	375.00	1,325.00	77.94 %
20-700-97100	BAD DEBT EXPENSE-SEWER	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
	Department: 700 - Sewer Total:	**9,530,150.20**	**9,535,150.20**	**41,769.83**	**1,599,982.35**	**7,935,167.85**	**83.22%**
	Expense Total:	**11,590,343.67**	**11,595,343.67**	**69,674.14**	**2,635,575.66**	**8,959,768.01**	**77.27%**
	Fund: 20 - WATER AND SEWER FUND Surplus (Deficit):	**-382,692.67**	**-387,692.67**	**-61,602.36**	**925,867.12**	**1,313,559.79**	**338.81%**
	Report Surplus (Deficit):	**-490,215.64**	**-500,215.64**	**-72,393.92**	**966,698.19**	**1,466,913.83**	**293.26%**

2- Electrical Panel for "B" → 75,000
3- Electrical Panel for [redacted] → 30,000
1 ↔ Wimpys to Septic Field → 100,000
Fox Fire gravity → 100,000
4- Sewer Camera - 85,000

Vehicles

1. Small Dump → Purchase, outright? used?
2. F150 → Enterprise
3. Streets 1 ton → Enterprise
4. Large Dump → Used

[redacted] Personel

1. Floater / Locator → $23/hr

Group Summary

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 10 - GENERAL FUND						
Revenue						
300 - Streets	362,400.00	362,400.00	0.00	271,598.82	-90,801.18	25.06%
500 - Emergency Management	8,500.00	8,500.00	0.00	0.00	-8,500.00	100.00%
Revenue Total:	**370,900.00**	**370,900.00**	**0.00**	**271,598.82**	**-99,301.18**	**26.77%**
Expense						
300 - Streets	455,422.97	460,422.97	5,222.56	214,372.14	246,050.83	53.44%
500 - Emergency Management	23,000.00	23,000.00	5,569.00	16,395.61	6,604.39	28.71%
Expense Total:	**478,422.97**	**483,422.97**	**10,791.56**	**230,767.75**	**252,655.22**	**52.26%**
Fund: 10 - GENERAL FUND Surplus (Deficit):	**-107,522.97**	**-112,522.97**	**-10,791.56**	**40,831.07**	**153,354.04**	**136.29%**
Fund: 20 - WATER AND SEWER FUND						
Revenue						
600 - Water	2,104,836.50	2,104,836.50	4,787.74	955,975.01	-1,148,861.49	54.58%
700 - Sewer	9,102,814.50	9,102,814.50	3,284.04	2,605,467.77	-6,497,346.73	71.38%
Revenue Total:	**11,207,651.00**	**11,207,651.00**	**8,071.78**	**3,561,442.78**	**-7,646,208.22**	**68.22%**
Expense						
600 - Water	2,060,193.47	2,060,193.47	27,904.31	1,035,593.31	1,024,600.16	49.73%
700 - Sewer	9,530,150.20	9,535,150.20	41,769.83	1,599,982.35	7,935,167.85	83.22%
Expense Total:	**11,590,343.67**	**11,595,343.67**	**69,674.14**	**2,635,575.66**	**8,959,768.01**	**77.27%**
Fund: 20 - WATER AND SEWER FUND Surplus (Deficit):	**-382,692.67**	**-387,692.67**	**-61,602.36**	**925,867.12**	**1,313,559.79**	**338.81%**
Report Surplus (Deficit):	**-490,215.64**	**-500,215.64**	**-72,393.92**	**966,698.19**	**1,466,913.83**	**293.26%**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
10 - GENERAL FUND	-107,522.97	-112,522.97	-10,791.56	40,831.07	153,354.04
20 - WATER AND SEWER FUND	-382,692.67	-387,692.67	-61,602.36	925,867.12	1,313,559.79
Report Surplus (Deficit):	**-490,215.64**	**-500,215.64**	**-72,393.92**	**966,698.19**	**1,466,913.83**

Street project 2027

- Sign work - $20,000
- ADA upgrades
- Sidewalk on Knight, Arrowhead, Fox creek
- ~~Southview drainage~~
- Road patches
- City hall update
- Osage chicanes
- Storm water projects - Knight St, Race/Miller Southview, King St - [redacted]
- CDL Training
- Street repairs - $[redacted] $40K

40K for ADA

Things we need

1. Striper 20,000
2. New trailer for hauling Mini
3. New concrete trailer
4. Mini claw
5. Hydo seeder 10,000 - 20,000
6. Dirt Screener 10,000 - 30,000
7. ~~Street Sweeper~~
8. ~~Vac. truck~~
9. ~~Bucket truck~~

80 sheets

Mini excavator / used backhoe? Dump truck

Water / Sewer / Streets

- F150 - Enterprise?
- Small Dump truck -> purchase outright, used?
- 1 ton flatbed -> Enterprise
- Large Dump truck - Used
-> Floater/Locator -> $25/hr

Sewer

- Wimpys septic field - 100k
- Fox Fire to gravity - 100k
- "B" lift electrical panel - 75K
- Whispering oaks Electrical panel - 30K

Total $656,404
Total $297,964 (Want to spend)

2027
Parks

	Capital Assets	$80,000			
0	Improvements		5,000		
0	Walking Trail Jackson Pa	Push	15,000		
4	Community Center Updat	Push	60,000		
0	~~Amphitheater~~				
-	Heat Pump Replacement	Push	130,000		
-	Parks Maint building		50,000		
-	Parks Asphalt Rec Cente	Push	24,290		
-	Community Building Roof	Push	75,000		
4	Total Capital Improvemen		359,290		
	Capital Assets Equipment	$297,964			
	Equipment			4,000	
	Golf Cart	Push		6,600	
	Computer x4	Reduce x 2	$	5,100.00	
	Bus (4 of 4 payments)			21,414	
	Cameras			10,000	
	pool upgrades			250,000	
				-	
	Total Capital Improvemen			297,114	

Pool Upgrades - $170,000 (overshot for unforseen)

(3) Roof - $40,000

(1) Pipes/ Aqua Tabs - $80,000

(2) Resurface Pool - $15,000 (over guessing)

(4) Resurface Walking Deck - $15,000 (over guessing)

		2024 Actual	2025 Actual	2026 Budget	2026 Actual	2026 Anticipated YE	2027 Budget
10-100-40800	MISCELLANEOUS INCOME-GCG	5,059.62	6,851.57	7,000.00	3,262.95	4,078.69	7,000
10-100-40850	CONVENIENCE FEE-GCG	181.88	1,831.58	2,000.00	13,214.98	16,518.73	2,000
10-100-40980	VETERAN'S MEMORIAL	-	466.00	400.00	-	-	
10-100-41000	FRANCHISE CABLE TV	13,124.41	10,194.61	12,000.00	5,228.25	6,535.31	12,000
10-100-41100	FRANCHISE ELECTRIC	319,841.14	318,884.91	350,000.00	259,171.13	323,963.91	350,000
10-100-41200	FRANCHISE GAS	72,870.51	66,625.13	77,000.00	50,372.53	62,965.66	77,000
10-100-41300	FRANCHISE MOBILE PHONE LEASE	(1,470.28)	65,025.94	75,000.00	63,233.10	79,041.38	80,000
10-100-43000	INTEREST INCOME-GCG	144,283.70	118,325.07	129,000.00	79,637.54	99,546.93	129,000
10-100-44100	MERCHANTS LICENSES	7,152.50	8,165.00	7,700.00	3,162.50	3,953.13	7,700
10-100-45300	TAX REAL ESTATE-GCG	254,083.94	245,994.81	257,382.00	245,172.14	306,465.18	310,000
10-100-45400	TAX SALES & USE REVENUES-GCG	936,512.02	911,522.35	985,000.00	795,314.35	994,142.94	995,000
10-100-45500	TAX SALES CAP IMP-GCG	326,408.13	302,832.80	330,000.00	259,175.01	323,968.76	330,000
10-100-46000	TRANSFER FROM GCG	-			(170,000.00)	(170,000.00)	
10-100-49000	CAPITAL ASSET SALES-GCG	-		500.00	-	-	
		2,232,602.85	**2,056,719.77**	**2,232,982.00**	**1,606,844.48**	**2,051,055.60**	2,299,700
						-	
10-200-40800	MISC INCOME - LAW	-		500.00	-	-	500
10-200-42000	GRANT REVENUES-LAW	15,988.36	4,381.34	5,000.00	2,692.46	3,365.58	50,000
10-200-44120	POLICE FACILITY FEES	7,700.00	13,856.00	14,000.00	13,741.00	17,176.25	18,000
10-200-44520	LAW OTHER INCOME-LAW	1,387.19	965.03	1,200.00	1,184.24	1,480.30	1,500
10-200-45100	2025 Law Enf. Sales Tax			103,000.00	76,690.69	95,863.36	103,000
10-200-45200	LAW ENFORCEMENT SALES TAX	105,066.43	94,924.42	250,000.00	-	-	250,000
10-200-49000	CAPITAL ASSET SALES	17,996.50		-		-	
		149,189.58	**114,726.78**	**374,300.00**	**94,308.39**	**117,885.49**	423,600
						-	
10-250-40800	MISCELLANEOUS INCOME-COURT	-		500.00	-	-	-
10-250-44500	TRAFFIC FINES-COURT	71,354.16	85,291.54	90,000.00	59,543.76	74,429.70	80,000
10-250-44510	OTHER FINES-COURT	3,632.50	5,113.32	4,500.00	3,265.87	4,082.34	4,500
		74,986.66	**90,404.86**	**95,000.00**	**62,809.63**	**78,512.04**	84,500
						-	
10-300-44110	STREET APPROACH/GUTTER/INSPEC	1,000.00	1,550.00	1,500.00	1,200.00	1,500.00	1,500
10-300-44120	STREET CAPACITY FEES	100.00	50.00	100.00	50.00	62.50	100
10-300-45410	TAX MOTOR VEHICLE	341,009.05	338,874.93	315,000.00	290,146.68	362,683.35	375,000
10-300-45450	TAX COUNTY ROAD & BRIDGE	43,807.34	45,789.81	45,800.00	81,861.20	102,326.50	105,000
		742,559.82	**396,281.90**	**362,400.00**	**373,257.88**	**466,572.35**	481,600
						-	
10-400-40930	PLANNING AND ZONING	3,005.31			250.00	312.50	300
10-400-42000	GRANT REVENUES				64,512.96	80,641.20	80,000
10-400-44110	PLANNING/DEV BUILDING FEES	31,159.25	61,407.93	65,000.00	34,489.38	43,111.73	65,000
10-400-44120	ZONING FEES	731.00	2,950.00	5,100.00	5,795.00	7,243.75	5,100
		34,895.56	**64,357.93**	**70,100.00**	**105,047.34**	**131,309.18**	150,400
						-	
10-500-42000	GRANT REVENUES-EM	-		8,500.00	-	-	-
		-		**8,500.00**	-	-	-

		2024 Actual	2025 Actual	2026 Budget	2026 Actual	2026 Anticipated YE	2027 Budget	
10-100-50130	SUPPLIES-GCG	756.26	673.09	1,000.00	4,888.11	6,110.14	6,000	
10-100-50310	VETERAN'S MEMORIAL EXPENSES-GC	205.70	502.75	100.00	420.00	525.00	100	
10-100-50500	BUILDING MAINTENANCE-GCG	1,549.59	2,789.09	1,000.00	1,930.25	2,412.81	2,500	
10-100-50550	CUSTODIAL SUPPLIES-GCG	885.03	1,082.48	1,200.00	518.57	648.21	1,500	
10-100-50600	MISCELLANEOUS EXPENSE-GCG	6,830.09	-	13,753.00	17,221.89	21,527.36	15,000	
10-100-50700	OFFICE SUPPLIES-GCG	7,252.16	14,862.89	9,500.00	10,224.01	12,780.01	15,000	
10-100-50750	POSTAGE-GCG	2,211.76	1,997.75	2,500.00	996.62	1,245.78	1,200	
10-100-51000	REPAIRS AND MAINTENANCE-GCG	-	82.01	100.00	884.52	1,105.65	2,500	
10-100-52000	SUPPLIES SMALL EQUIPMENT-GCG	1,320.75	1,557.14	2,000.00	2,012.52	2,515.65	2,500	
10-100-55200	ADVERTISING-GCG	1,162.98	2,466.09	1,200.00	5,835.72	7,294.65	1,200	
10-100-55400	AUDIT EXPENSE-GCG	4,000.00	4,970.00	105,000.00	120,929.00	-	18,000	25
10-100-55500	BANK/CREDIT CARD FEES-GEN	507.66	1,750.62	3,000.00	2,509.18	3,136.48	3,000	
10-100-55800	DUES AND SUBSCRIPTIONS-GCG	4,262.42	4,174.19	3,500.00	4,329.14	5,411.43	5,500	
10-100-55850	EQUIPMENT RENTAL-GEN	827.31	750.25	800.00	668.00	835.00	800	
10-100-55900	ELECTION EXPENSE-GCG	25,901.72	5,662.77	5,500.00	10,979.60		10,000	
10-100-56000	INSURANCE-GCG	9,307.13	24,351.39	10,400.00	14,898.70	14,898.70	15,000	
10-100-56400	PROFESSIONAL-GCG	43,993.40	4,908.56	32,050.00	13,914.47	17,393.09	16,250	-42
10-100-56500	SAFETY PROGRAM-GCG	116.96	141.52	150.00	377.49	471.86	150	
10-100-56960	TRAINING & EDUCATION-FINANCE	350.00	825.00	3,200.00	7,690.64	9,613.30	9,000	
10-100-57400	EQUIPMENT/SOFTWARE CONTRACTS	17,063.57	16,650.08	20,000.00	16,068.45	20,085.56	30,000	
10-100-61000	TELEPHONE-GCG	2,236.65	2,589.00		150.00	187.50	2,600	
10-100-62000	UTILITIES GAS-GCG	1,888.25	1,393.14	19,135.35	14,687.75	18,359.69	20,000	
10-100-90000	SALARIES-GCG	146,192.30	149,417.57	131,208.29	106,086.69	132,608.36	157,521	
10-100-90500	SALARIES OVERTIME-GCG	1,711.87	1,162.14	2,000.00	79.78	99.73	2,000	
10-100-91500	PAYROLL TAXES-GCG	11,762.62	10,916.21	10,190.43	7,858.89	9,823.61	12,203	
10-100-92000	RETIREMENT-GCG	6,496.14	10,430.59	45,054.84	7,561.80	9,452.25	50,178	
10-100-93000	GROUP INSURANCE-GCG	26,187.59	18,230.57	26,210.80	1,471.31	1,839.14	24,895	
10-100-95100	CAPITAL ASSET EXP-GCG		6,586.00	5,200.00	9,323.04	11,653.80	35,200	
10-100-95500	CAPITAL ASSET EQUIPMENT-GCG	39,394.89	22,220.87	5,000.00	4,827.71	6,034.64	32,000	
		694,719.53	**657,014.21**	**459,952.71**	**389,343.85**	**318,069.39**	491,798	
10-200-50130	SUPPLIES-LAW	2,839.49	2,009.15	2,000.00	2,971.35	3,714.19	3,500	
10-200-50300	DARE-LAW	1,700.00	-	1,300.00	703.63	879.54	1,000	
10-200-50500	BUILDING MAINTENANCE-LAW	294.29	1,022.58	1,200.00	504.51	630.64	700	
10-200-50550	CUSTODIAL SUPPLIES-LAW	391.50	664.29	800.00	418.28	522.85	600	
10-200-50600	MISCELLANEOUS EXPENSE-LAW	-	-	1,281.47	1,281.47	1,601.84	1,600	
10-200-50700	OFFICE SUPPLIES-LAW	1,063.78	947.28	1,200.00	371.77	464.71	700	
10-200-50750	POSTAGE-LAW	28.13	74.23	125.00	40.91	51.14	100	
10-200-51000	REPAIRS & MAINTENANCE-LAW	8.63	-	300.00	903.53	1,129.41	1,200	
10-200-52000	SUPPLIES SMALL EQUIPMENT-LAW	6,584.61	2,810.29	3,000.00	265.79	332.24	3,000	
10-200-55800	DUES AND SUBSCRIPTIONS-LAW	400.45	845.95		529.95	662.44	700	
10-200-55850	EQUIPMENT RENTAL-LAW	1,448.42	1,310.25	700.00	1,166.69	1,458.36	700	
10-200-56000	INSURANCE-LAW	48,322.39	55,950.65	1,400.00	13,776.90	17,221.13	18,000	
10-200-56400	PROFESSIONAL-LAW	50,001.91	72,439.53	69,100.00	38,994.94	48,743.68	16,250	
10-200-56950	TRAINING & EDUCATION-LAW	2,117.00	5,980.75	8,000.00	4,884.79	6,105.99	7,000	
10-200-57400	EQUIPMENT/SOFTWARE CONTRACTS	12,583.60	6,795.70	6,000.00	6,550.55	8,188.19	16,200	
10-200-62000	UTILITIES ELECTRIC-LAW	3,326.52	4,445.05	28,000.00	18,581.72	23,227.15	28,000	
10-200-71000	VEHICLE REPAIR & MAINT-LAW	3,803.08	9,598.74		3,266.92	4,083.65		
10-200-75000	VEHICLE LEASE-LAW	17,715.69	33,976.63	73,000.00	58,347.63	72,934.54	103,895	
10-200-90000	SALARIES-LAW	590,763.08	626,616.48	872,439.21	576,836.99	721,046.24	997,471	

		2024 Actual	2025 Actual	2026 Budget	2026 Actual	2026 Anticipated YE	2027 Budget
10-200-90500	SALARIES OVERTIME-LAW	3,637.08	4,890.17	6,000.00	5,866.82	7,333.53	6,000
10-200-91500	PAYROLL TAXES-LAW	43,140.65	45,647.77	66,971.00	43,042.23	53,802.79	76,766
10-200-92000	RETIREMENT-LAW	59,149.51	74,412.75	98,951.42	70,900.30	88,625.38	113,023
10-200-92500	UNIFORMS-LAW	8,662.77	5,762.74	6,000.00	3,371.59	4,214.49	11,150
10-200-93000	GROUP INSURANCE-LAW	91,771.79	88,552.10	121,946.00	63,874.33	79,842.91	162,375
10-200-95100	CAPITAL ASSET EXP-LAW	15.04	-	2,000.00	-	-	73,000
10-200-95500	CAPITAL ASSET EQUIPMENT-LAW	46,968.02	102,154.19	21,860.00	20,729.52	25,911.90	64,846
		1,031,706.71	**1,193,929.16**	**1,443,574.10**	**938,183.11**	**1,172,728.89**	1,707,776
						-	
10-250-50600	MISCELLANEOUS EXPENSE-COURT	-	-	1,281.47	1,321.47	1,651.84	1,600
10-250-50700	OFFICE SUPPLIES-COURT	951.90	1,307.98	1,600.00	585.49	731.86	1,000
10-250-50750	POSTAGE-COURT	178.47	426.56	600.00	344.12	430.15	500
10-250-55500	BANK/CREDIT CARD FEES-COURT	61.96	1,276.05	2,000.00	1,159.63	1,449.54	1,500
10-250-55800	DUES & SUBSCRIPTIONS-COURT	-	153.50	200.00	-	-	
10-250-55850	EQUIPMENT RENTAL-COURT	92.57	83.40	120.00	785.47	981.84	1,200
10-250-56000	INSURANCE-COURT	5,754.92	4,218.85	3,700.00	5,365.61	6,707.01	7,000
10-250-56400	PROFESSIONAL-COURT	11,502.18	9,703.00	15,075.00	10,393.98	12,992.48	
10-250-56960	TRAINING COURT	-	-	1,500.00	-	-	
10-250-57400	EQUIP/SOFTWARE CONTRACTS-COUI	2,182.75	1,779.17	2,500.00	1,699.92	2,124.90	3,900
10-250-62000	UTILITIES-ELECTRIC-COURT		-	3,425.00	2,213.55	2,766.94	3,000
10-250-80000	COURT AUTOMATION-COURT	3,705.17	4,754.80	4,500.00	2,877.44	3,596.80	4,000
10-250-81000	CVC FEES	3,773.96	4,752.25	4,500.00	2,930.90	3,663.63	4,000
10-250-81100	POST FUND-COURT	529.29	672.83	750.00	411.07	513.84	750
10-250-82000	SHERIFF'S RETIREMENT FUND-COUR	31.00	9.00	50.00	15.00	18.75	50
10-250-90000	SALARIES-COURT	64,952.64	65,237.34	82,419.82	61,456.52	76,820.65	89,697
10-250-90500	SALARIES OVERTIME-COURT	155.16	239.96	500.00	81.10	101.38	500
10-250-91500	PAYROLL TAXES-COURT	4,808.59	4,920.91	6,343.37	4,638.59	5,798.24	6,900
10-250-92000	RETIREMENT-COURT	5,102.87	5,038.70	5,965.00	4,364.59	5,455.74	6,144
10-250-93000	GROUP INSURANCE-COURT	16,311.88	7,635.18	7,994.80	6,534.55	8,168.19	7,944
		124,556.50	**118,707.53**	**145,024.46**	**107,179.00**	**133,973.75**	139,686
						-	
10-300-50130	SUPPLIES-STREETS	11,606.44	23,797.15	25,000.00	16,069.24	20,086.55	20,000
10-300-50200	LANDSCAPING - STREETS	232.16	1,475.78	1,500.00	1,126.49	1,408.11	1,500
10-300-50500	BUILDING MAINTENANCE-STREETS	23.97	144.08	200.00	627.76	784.70	200
10-300-50600	MISCELLANEOUS EXPENSE-STREETS	-	-	2,062.95	2,062.95	2,578.69	2,500
10-300-50700	OFFICE SUPPLIES-STREETS	60.26	219.60	300.00	151.04	188.80	300
10-300-51000	REPAIRS AND MAINTENANCE-STREET	21,049.32	30,035.38	28,000.00	24,372.26	30,465.33	40,000
10-300-52000	SUPPLIES SMALL EQUIPMENT-STREE	3,489.53	6,726.45	3,500.00	2,413.30	3,016.63	3,500
10-300-55200	ADVERTISING-STS	574.97	443.99	500.00	824.37	1,030.46	-
10-300-55800	DUES AND SUBSCRIPTIONS-STREETS	5,120.38	4,064.87	4,500.00	-	-	
10-300-55850	EQUIPMENT RENTAL-STREETS	1,087.85	8,086.26	2,000.00	1,204.61	1,505.76	4,000
10-300-56000	INSURANCE-STREETS	17,582.69	19,345.89	17,000.00	24,666.30	30,832.88	25,000
10-300-56400	PROFESSIONAL-STREETS	1,997.85	12,932.88	3,000.00	5,028.45	6,285.56	5,000
10-300-56950	TRAINING & EDUCATION-STS	-	48.54	1,800.00	-	-	
10-300-57200	RECYCLE CENTER EXPENSE-STREETS			5,000.00	10,929.30	13,661.63	20,000
10-300-57400	EQUIPMENT/SOFTWARE CONTRACTS	3,986.47	1,680.69	3,280.00	6,702.06	8,377.58	4,350
10-300-62000	UTILITIES ELECTRIC-STREETS	3,737.71	3,310.15	90,362.00	7,363.56	9,204.45	10,000
10-300-70000	VEHICLE EXPENSE FUEL-STREETS	6,427.57	7,005.17	46,000.00	33,574.78	41,968.48	42,000
10-300-75100	EQUIPMENT LEASE	6,358.44	5,828.56		1,059.74	1,324.68	1,500
10-300-90000	SALARIES-STREETS	82,031.81	72,437.52	85,171.85	57,787.72	72,234.65	96,267
10-300-90500	SALARIES OVERTIME-STREETS	2,477.68	2,567.94	2,000.00	1,726.33	2,157.91	2,000

		2024 Actual	2025 Actual	2026 Budget	2026 Actual	2026 Anticipated YE	2027 Budget	
10-300-91500	PAYROLL TAXES-STREETS	6,391.05	5,656.46	6,668.65	4,519.43	5,649.29	7,517	
10-300-92000	RETIREMENT-STREETS	7,458.17	6,914.93	8,679.52	4,836.84	6,046.05	9,847	
10-300-92500	UNIFORMS-STREETS	1,334.15	1,127.17	1,160.00	1,001.91	1,252.39	4,000	
10-300-93000	GROUP INSURANCE-STREETS	13,874.04	12,100.64	36,938.00	9,149.75	11,437.19	49,031	
10-300-95100	CAPITAL ASSET EXP-STREETS	516,710.13	89,834.68	5,000.00	(3,196.50)	(3,995.63)	505,000	
10-300-95500	CAPITAL ASSET EQUIPMENT-STREET	787.36	78,176.13	80,800.00	95,051.33	118,814.16	145,000	
		813,598.78	**503,044.82**	**460,422.97**	**309,053.02**	**386,316.28**	998,513	
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10-400-50130	SUPPLIES-P&D	333.87	762.69	3,000.00	1,439.57	1,799.46	1,500	
10-400-50600	MISCELLANEOUS EXPENSE-P&D	-	-	2,062.95	2,161.82	2,702.28	1,500	
10-400-51000	REPAIRS & MAINTENANCE-P&D	-	-	1,700.00	812.35	1,015.44	1,000	
10-400-55200	ADVERTISING-P&D	774.00	1,379.60	1,500.00	520.82	651.03	500	
10-400-55500	BANK/CREDIT CARD FEES-P&D		175.00	200.00	282.07	352.59	420	
10-400-55800	DUES AND SUBSCRIPTIONS-P&D	160.00	350.00	1,000.00	795.03	993.79	1,000	
10-400-56000	INSURANCE-P&D	5,904.87	6,266.35	6,000.00	7,646.93	9,558.66	10,000	
10-400-56400	PROFESSIONAL-P&D	41,480.98	72,279.12	200,000.00	127,123.61	158,904.51	160,000	
10-400-56950	TRAINING & EDUCATION-P&D	1,873.61	5,570.00	6,500.00	5,748.72	7,185.90	7,000	
10-400-57400	EQUIPMENT/SOFTWARE CONTRACTS	15,089.78	22,820.17	27,000.00	16,263.16	20,328.95	20,000	
10-400-61000	TELEPHONE-P&D	1,111.39	2,275.50	5,500.00	3,545.68	4,432.10	4,500	
10-400-70000	VEHICLE EXPENSE FUEL-P&D	589.45	969.05	18,000.00	19,028.44	23,785.55	25,000	
10-400-90000	SALARIES-P&D	110,972.83	133,472.52	203,718.66	125,014.50	156,268.13	197,378	
10-400-90500	SALARIES OVERTIME-P&D	68.23	275.82	300.00	81.76	102.20	300	
10-400-91500	PAYROLL TAXES-P&D	8,146.38	9,776.38	15,607.43	9,239.53	11,549.41	15,122	
10-400-92000	RETIREMENT-P&D	7,179.56	14,145.90	20,613.38	12,860.68	16,075.85	20,005	
10-400-92500	UNIFORMS-P/Z	9,755.59	341.53	345.00	311.91	389.89	300	
10-400-93000	GROUP INSURANCE-P&D		17,912.40	27,222.80	16,425.87	20,532.34	27,172	
		236,116.16	**405,929.00**	**540,270.22**	**349,302.45**	**436,628.06**	492,698	
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10-450-56400	PROFESSIONAL - ECO DEV	-	494.00	11,000.00	12,146.00	15,182.50	12,000	
		12,661.35	**11,494.00**	**11,000.00**	**12,146.00**	**15,182.50**	12,000	
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10-500-55600	CONTRACT LABOR-EM	-	22,060.00	23,000.00	16,950.61	21,188.26	17,000	
		14,685.95	**22,457.95**	**23,000.00**	**16,950.61**	**21,188.26**	17,000	
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20-600-40700	METER REPLACEMENT/ INSTALLATIC	80,054.00	1.99	500.00	175.00	218.75	50,000	
20-600-40750	WATER INFRASTRUCTURE UPGRADE		98,790.57	98,000.00	6,573.75	8,217.19		
20-600-40800	MISCELLANEOUS INCOME-WATER	2,295.37	1,468.68	1,500.00	9,005.55	11,256.94	20,000	
20-600-40850	CONVENIENCE FEE-WATER	20,378.78	47,537.69	43,000.00	44,961.23	56,201.54	57,000	
20-600-40920	PENALTY INCOME-WATER	38,753.11	42,204.64	42,000.00	33,535.43	41,919.29	42,000	no upcharge
20-600-42000	GRANT RECEIPTS-WATER	201,325.05	15,000.00	15,000.00	1,131,472.27	1,414,340.34	30,000	
20-600-43000	INTEREST INCOME-WATER	37,812.71	46,691.38	48,000.00	44,187.11	55,233.89	55,000	
20-600-44100	UTILITY LOCATE FEES	275.00	425.00	500.00	25.00	31.25	500	
20-600-44110	NEW CONSTN METER INSTALLATION	14,325.00	26,055.69	25,000.00	26,050.00	32,562.50	35,000	
20-600-44120	WATER CAPACITY FEES	17,600.00	27,850.00	30,000.00	27,250.00	34,062.50	35,000	
20-600-48510	WATER SALES - CITY COMMERCIAL (	103,948.86	141,465.75	180,676.50	128,225.41	160,281.76	168,296	
20-600-48515	WATER SALES - RURAL COMMERCIA	6,999.92	12,287.30	14,950.00	11,713.96	14,642.45	15,375	
20-600-48520	WATER SALES - CITY RESIDENTIAL (\	633,236.29	805,013.07	1,009,700.00	794,969.67	993,712.09	1,043,398	
20-600-48525	WATER SALES - RURAL RESIDENTIAL	401,618.94	471,235.61	635,835.00	441,617.22	552,021.53	579,623	
20-600-48531	WATER BULK RENTAL FEE	400.00	550.00	500.00	600.00	750.00	788	
20-600-48535	WATER SALES - BULK		569.09	550.00	2,140.00	2,675.00	2,500	
20-600-49000	CAPITAL ASSET SALES-WATER	4,725.50	2,125.00	2,125.00	-	-		

		2024 Actual	2025 Actual	2026 Budget	2026 Actual	2026 Anticipated YE	2027 Budget
		1,563,748.53	**1,739,271.46**	**2,147,836.50**	**2,702,501.60**	**3,378,127.00**	2,134,478
20-700-40750	SEWER INFRASTRUCTURE UPGRADE		3,586.20	3,580.00	6,573.75	8,217.19	4,000
20-700-40800	MISCELLANEOUS INCOME-SEWER	-	-	1,000.00	2,806.00	3,507.50	3,500
20-700-40850	CONVENIENCE FEE-SEWER	20,380.20	47,557.41	42,950.00	44,961.17	56,201.46	56,000
20-700-40920	PENALTY INCOME-SEWER	29,981.47	36,513.11	40,000.00	30,100.32	37,625.40	40,000
20-700-42000	GRANT RECEIPTS-SEWER	730,616.88	80,468.80	2,978,320.00	51,235.56	64,044.45	50,000
20-700-43000	INTEREST INCOME-SEWER	37,808.70	46,691.37	40,000.00	44,187.11	55,233.89	50,000
20-700-44100	TREATMENT FACILITY FEES	4,400.00	6,400.00	6,800.00	4,900.00	6,125.00	6,500
20-700-44110	SEWER LATERAL CONNECTION FEES	4,400.00	6,600.00	7,000.00	5,700.00	7,125.00	7,000
20-700-44120	SEWER CAPACITY FEES	600.00	1,000.00	1,200.00	7,200.00	9,000.00	9,000
20-700-48800	SEWER SALES-SEWER	1,648,281.82	1,906,706.82	2,403,925.50	1,927,095.23	2,408,869.04	2,529,312
20-700-49000	CAPITAL ASSET SALES-SEWER	4,725.50	2,125.00	2,000.00	-	-	
20-700-49500	COP PROCEEDS-SEWER			3,618,989.00	1,246,057.74	1,557,572.18	
		2,608,787.66	**2,137,648.71**	**9,145,764.50**	**3,370,816.88**	**4,213,521.10**	2,755,312
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20-600-50000	CHEMICALS-WATER	14,331.03	14,783.97	16,500.00	10,324.96	12,906.20	16,500
20-600-50130	SUPPLIES-WATER	66,043.95	73,951.76	75,000.00	32,849.88	41,062.35	75,000
20-600-50200	LABORATORY FEES-WATER	2,136.00	1,751.00	2,000.00	1,992.00	2,490.00	2,500
20-600-50300	LABORATORY SUPPLIES-WATER	17,074.24	5,615.88	6,000.00	1,349.95	1,687.44	2,500
20-600-50550	CUSTODIAL SUPPLIES-WATER	118.61	292.98	500.00	50.95	63.69	500
20-600-50600	MISCELLANEOUS EXPENSE-WATER	-	-	23,380.10	23,380.10	29,225.13	-
20-600-50700	OFFICE SUPPLIES-WATER	3,713.00	4,019.41	3,500.00	1,235.42	1,544.28	1,500
20-600-50750	POSTAGE-WATER	12,724.64	10,919.06	14,000.00	10,413.20	13,016.50	14,000
20-600-51000	REPAIRS AND MAINTENANCE-WATER	98,195.21	93,467.00	90,000.00	90,896.63	113,620.79	100,000
20-600-51025	NEW INFRASTRUCTURE EXPENSE		60,319.41	60,000.00	53,324.27	66,655.34	75,000
20-600-51030	GENERATOR REPAIRS & MAINT.			3,000.00	42.49	53.11	3,000
20-600-52000	SUPPLIES SMALL EQUIPMENT-WATE	7,561.51	9,756.24	10,000.00	2,369.66	2,962.08	5,000
20-600-52300	LOCATE SUPPLIES		504.35	1,000.00	474.00	592.50	1,000
20-600-52500	METER REPLACEMENT-WATER	8,636.73	120,000.00	120,000.00	38,515.68	48,144.60	50,000
20-600-55400	AUDIT EXPENSE-WATER	5,000.00	6,500.00	6,500.00	6,500.00		6,500
20-600-55500	BANK/CREDIT CARD FEES-WATER	42,242.19	55,882.60	58,000.00	47,030.05	58,787.56	58,000
20-600-55850	EQUIPMENT RENTAL-WATER	6,278.39	2,572.95	5,000.00	2,581.30	3,226.63	5,000
20-600-56000	INSURANCE-WATER	38,238.53	35,166.23	30,000.00	37,915.83	47,394.79	30,000
20-600-56400	PROFESSIONAL-WATER	42,678.86	28,048.76	256,900.00	239,546.74	299,433.43	280,000
20-600-56950	TRAINING & EDUCATION-WATER	125.00	186.07	1,000.00	-	-	1,000
20-600-57400	EQUIPMENT/SOFTWARE CONTRACTS	31,477.31	26,210.09	31,700.00	19,730.16	24,662.70	47,000
20-600-61000	TELEPHONE WATER	1,743.55	2,135.10		50.00	62.50	2,000
20-600-62000	UTILITIES ELECTRIC-WATER	99,799.62	106,182.34	130,000.00	147,306.06	184,132.58	180,000
20-600-75000	VEHICLE LEASE-WATER	38,130.42	36,129.29	91,331.00	64,201.89	80,252.36	97,930
20-600-90000	SALARIES-WATER	438,723.36	419,502.18	612,092.06	333,367.32	416,709.15	543,975
20-600-90500	SALARIES OVERTIME-WATER	10,151.39	11,792.08	12,500.00	7,313.54	9,141.93	12,500
20-600-91500	PAYROLL TAXES-WATER	33,608.27	31,592.87	39,345.41	25,237.43	31,546.79	39,465
20-600-92000	RETIREMENT-WATER	36,613.93	39,438.15	45,220.10	30,250.70	37,813.38	38,753
20-600-92500	UNIFORMS-WATER	2,668.31	2,254.80	2,800.00	1,292.99	1,616.24	4,000
20-600-93000	GROUP INSURANCE-WATER	86,273.90	65,647.37	74,280.80	48,093.69	60,117.11	76,558
20-600-95100	CAPITAL ASSET EXP-WATER	49,448.72	128,597.85	105,000.00	6,758.34	8,447.93	85,000
20-600-95500	CAPITAL ASSET EQUIPMENT-WATER	8,316.34	53,989.25	24,100.00	14,085.08	17,606.35	162,000
20-600-96000	PRINCIPAL EXPENSE-WATER	-	90,000.00	90,000.00	92,500.00	115,625.00	207,500
20-600-96200	INTEREST EXPENSE-WATER	12,700.77	10,590.44	10,644.00	7,580.45	9,475.56	137,819

		2024 Actual	2025 Actual	2026 Budget	2026 Actual	2026 Anticipated YE	2027 Budget
20-600-96400	FISCAL AGENT FEES-WATER	1,500.00	1,500.00	1,500.00	750.00	937.50	1,125
20-600-97100	BAD DEBT EXPENSE-WATER	-			-	-	2,500
		1,491,229.65	**1,605,561.04**	**2,060,193.47**	**1,399,310.76**	**1,749,138.45**	2,365,125
						-	
20-700-50130	SUPPLIES-SEWER	11,461.55	7,639.42	7,000.00	4,919.73	6,149.66	7,000
20-700-50500	BUILDING MAINTENANCE-SEWER	52.25	1,042.91	1,500.00	4,606.56	5,758.20	5,500
20-700-50550	CUSTODIAL SUPPLIES-SEWER	118.63	385.98	1,000.00	80.96	101.20	500
20-700-50600	MISCELLANEOUS EXPENSE-SEWER	-	-	23,380.10	23,380.10	29,225.13	-
20-700-50700	OFFICE SUPPLIES-SEWER	3,613.02	4,019.42	3,500.00	1,260.91	1,576.14	3,500
20-700-50750	POSTAGE-SEWER	12,695.82	11,670.51	14,000.00	10,366.11	12,957.64	14,000
20-700-51000	REPAIRS AND MAINTENANCE-SEWEF	50,276.88	76,896.00	80,000.00	69,547.74	86,934.68	87,000
20-700-51025	NEW INFRASTRUCTURE EXPENSE		-	50,000.00	9,627.94	12,034.93	60,000
20-700-51030	GENERATOR REPAIRS & MAINT.			3,000.00	42.49	53.11	3,000
20-700-51050	I&I EXPENSE		28,189.63	35,000.00	1,040.96	1,301.20	100,000
20-700-52000	SUPPLIES SMALL EQUIPMENT-SEWE	4,713.36	6,549.44	7,000.00	5,962.77	7,453.46	7,500
20-700-55200	ADVERTISING-SEWER	787.35	746.64	750.00	100.00	125.00	125
20-700-55400	AUDIT EXPENSE-SEWER	5,000.00	6,030.00	6,000.00	6,000.00		6,000
20-700-55500	BANK/CREDIT CARD FEES-SEWER	42,242.19	55,883.05	60,000.00	45,632.22	57,040.28	45,000
20-700-55800	DUES AND SUBSCRIPTIONS-SEWER	22.48	22.48	200.00	-	-	200
20-700-55850	EQUIPMENT RENTAL-SEWER	3,800.49	2,573.00	2,600.00	1,895.23	2,369.04	2,600
20-700-56000	INSURANCE-SEWER	47,438.10	52,325.98	51,450.00	56,452.46	70,565.58	57,000
20-700-56200	LEGAL-SEWER	-	936.00	5,000.00	5,092.45	6,365.56	10,000
20-700-56400	PROFESSIONAL-SEWER	38,741.71	85,696.44	100,000.00	80,487.07	100,608.84	90,000
20-700-56950	TRAINING & EDUCATION-SEWER	-	232.23	1,500.00		-	1,500
20-700-57400	EQUIPMENT/SOFTWARE CONTRACTS	23,459.48	16,625.78	20,000.00	13,633.20	17,041.50	38,500
20-700-58000	SPRINGFIELD SEWER CHARGES-SEV	565,448.01	657,804.36	658,000.00	538,113.60	672,642.00	775,000
20-700-62000	UTILITIES ELECTRIC-SEWER	70,113.60	69,126.37	88,000.00	85,481.95	106,852.44	100,000
20-700-70000	VEHICLE EXPENSE FUEL-SEWER	12,862.39	13,580.53	16,000.00	3,221.02	4,026.28	16,000
20-700-70100	EQUIPMENT FUEL-SEWER	4,215.66	5,662.31	6,000.00	4,492.95	5,616.19	5,000
20-700-71000	VEHICLE REPAIR & MAINT-SEWER	8,462.18	9,318.51	10,500.00	3,700.16	4,625.20	5,000
20-700-71100	EQUIPMENT REPAIR & MAINT-SEWEF	4,680.77	16,658.67	8,500.00	393.49	491.86	8,500
20-700-75000	VEHICLE LEASE-SEWER	38,130.44	36,129.29	40,000.00	47,762.94	59,703.68	77,677
20-700-75100	EQUIPMENT LEASE	2,145.14	11,657.14	12,000.00	9,537.66	11,922.08	12,000
20-700-90000	SALARIES-SEWER	428,438.13	499,853.89	638,223.25	450,150.01	562,687.51	530,061
20-700-90500	SALARIES OVERTIME-SEWER	10,104.67	15,020.38	16,000.00	11,779.26	14,724.08	16,000
20-700-91500	PAYROLL TAXES-SEWER	32,781.02	37,962.32	49,589.08	34,081.68	42,602.10	41,774
20-700-92000	RETIREMENT-SEWER	35,485.54	48,269.85	53,177.97	41,532.37	51,915.46	41,604
20-700-92500	UNIFORMS-SEWER	2,668.34	2,254.43	114,760.80	1,315.67	1,644.59	4,000
20-700-93000	GROUP INSURANCE-SEWER	78,503.22	81,151.42		66,840.24	83,550.30	86,678
20-700-95100	CAPITAL ASSET EXP-SEWER	11,859.71	58,350.36	6,865,315.00	443,464.51	554,330.64	140,000
20-700-95500	CAPITAL ASSET EQUIPMENT-SEWER	2,467.91	224,386.85	24,100.00	463,146.29	578,932.86	317,000
20-700-96000	PRINCIPAL EXPENSE-SEWER	-	209,956.27	252,500.00	217,470.28	271,837.85	207,500
20-700-96200	INTEREST EXPENSE-SEWER	120,209.38	113,765.38	172,304.00	58,330.44	72,913.05	99,176
20-700-96400	FISCAL AGENT FEES-SEWER	1,500.00	1,500.00	1,700.00	750.00	937.50	101,404
20-700-97100	BAD DEBT EXPENSE-SEWER	-	9,340.00	3,000.00	-	-	3,000
		1,812,557.36	**2,520,938.12**	**9,535,150.20**	**2,821,693.42**	**3,527,116.78**	3,126,299
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30-800-40000	ADVERTISING REVENUE (PARKS)	17,282.38	21,583.52	22,000.00	8,236.78	10,295.98	22,000
30-800-40400	CONCESSION INCOME	35,152.38	36,425.43	37,000.00	18,999.95	23,749.94	37,000
30-800-40500	DONATIONS	1,955.00	12,033.66	4,800.00	-	-	4,800
30-800-40600	FACILITY INCOME	33,947.75	43,931.50	45,000.00	42,015.25	52,519.06	45,000

		2024 Actual	2025 Actual	2026 Budget	2026 Actual	2026 Anticipated YE	2027 Budget
30-800-40650	FITNESS CENTER INCOME	61,030.33	66,047.99	68,000.00	64,138.98	80,173.73	68,000
30-800-40800	MISCELLANEOUS INCOME-PKS	491.59	2,787.39	2,800.00	72.00	90.00	2,800
30-800-40900	PARK PERMIT FEES-PKS	35,050.00	13,600.00	14,000.00	10,000.00	12,500.00	14,000
30-800-40950	SWIM POOL INCOME	121,609.60	132,444.00	135,000.00	59,829.50		135,000
30-800-41300	FRANCHISE MOBILE PHONE TOWER	(63.17)	14,513.74	15,900.00	11,997.64	14,997.05	15,900
30-800-43000	GRANT REVENUES-PKS	765,523.00	600.00	-	3,111.71	3,889.64	-
30-800-45300	INTEREST INCOME-PKS	13,544.79	1,425.86	1,000.00	111,301.31	139,126.64	1,000
30-800-45400	TAX REAL ESTATE-PKS	75,921.42	73,478.98	74,218.00	280,393.70	350,492.13	74,218
30-800-45500	TAX SALES & USE REVENUES-PKS	386,581.29	363,748.81	390,000.00	235,542.69	294,428.36	390,000
30-800-45510	TAX SALES CAP IMP-PKS	300,346.26	272,519.11	300,000.00	454.20	567.75	300,000
30-800-46000	TRANSFER FROM GCG	276,500.00	295,000.00		170,000.00	170,000.00	
30-800-47000	ADULT PROGRAMS-PKS	3,116.20	2,142.00	2,400.00	(470.00)	(587.50)	2,400
30-800-47100	YOUTH PROGRAMS-PKS	4,747.50	1,529.50	1,700.00	(85.00)	(106.25)	1,700
30-800-47200	YOUTH CAMP-PKS	74,900.52	98,827.50	100,000.00	57,000.00	71,250.00	100,000
30-800-47300	YOUTH SPORTS-PKS	39,591.00	39,210.00	40,000.00	30,417.00	38,021.25	40,000
30-800-48000	FREEDOM FEST INCOME	15,090.00	8,035.00	8,000.00	15,428.00	19,285.00	8,000
30-800-48100	SPECIAL EVENT INCOME	2,548.00	1,901.70	2,000.00	2,536.00	3,170.00	2,000
30-800-48200	SHIRT INCOME	-	37.00	50.00	13.00	16.25	50
30-800-49000	CAPITAL ASSET SALES-PKS	500.00	28,580.90	20,000.00	9,650.00	12,062.50	20,000
		2,276,721.32	**1,530,403.59**	**1,283,868.00**	**1,130,582.71**	**1,295,941.51**	1,283,868
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30-800-50000	CHEMICALS-PKS	20,883.07	15,213.00	18,000.00	1,609.23	2,011.54	18,000
30-800-50110	SUPPLIES - GROUNDS	3,859.97	889.63	1,500.00	5,010.98	6,263.73	7,000
30-800-50130	SUPPLIES GENERAL-PKS	4,093.45	2,454.07	3,000.00	1,707.60	2,134.50	3,000
30-800-50140	SUPPLIES-AQUATIC	2,469.79	4,139.72	6,500.00	3,739.38	4,674.23	6,500
30-800-50150	SUPPLIES-SPORTS SHIRTS (PARKS)	5,679.15	5,419.20	7,000.00	4,439.75	5,549.69	5,500
30-800-50170	SUPPLIES SPECIAL ACTIVITY-PKS	7,358.66	5,888.88	7,000.00	865.29	1,081.61	1,000
30-800-50177	SUPPLIES-YOUTH CAMP	4,657.16	5,405.80	6,700.00	3,059.45	3,824.31	6,700
30-800-50180	SUPPLIES SPORTS-PKS	6,633.79	5,470.87	5,500.00	2,411.77	3,014.71	5,500
30-800-50200	CONCESSIONS-PKS	20,858.67	17,761.36	22,000.00	7,835.09	9,793.86	25,000
30-800-50400	FITNESS CENTER EXPENSE	2,722.40	3,276.15	3,500.00	2,600.19	3,250.24	3,500
30-800-50450	FREEDOM FEST EXPENSE	23,250.07	19,561.14	22,600.00	19,435.19	24,293.99	25,000
30-800-50500	BUILDING MAINTENANCE-PKS	25,487.30	23,240.07	24,000.00	23,252.63	29,065.79	25,000
30-800-50550	CUSTODIAL SUPPLIES-PKS	4,737.74	9,400.46	5,000.00	3,500.54	4,375.68	5,000
30-800-50600	MISCELLANEOUS EXPENSE-PKS	-	-	2,062.95	2,062.95	2,578.69	2,500
30-800-50700	OFFICE SUPPLIES-PKS	1,791.09	2,246.21	2,300.00	808.97	1,011.21	1,500
30-800-50750	POSTAGE-PKS	23.18	43.73	75.00	90.60	113.25	100
30-800-51000	REPAIRS AND MAINTENANCE-PKS	7,305.96	4,911.67	5,200.00	11,163.88	13,954.85	5,200
30-800-52000	SUPPLIES SMALL EQUIPMENT-PKS	6,339.25	3,152.96	3,500.00	3,529.16	4,411.45	4,000
30-800-55200	ADVERTISING-PKS	5,103.27	1,216.24	3,500.00	4,732.95	5,916.19	3,500
30-800-55400	AUDIT EXPENSE-PKS	1,000.00	1,000.00	1,000.00	1,000.00		1,000
30-800-55500	BANK/CREDIT CARD FEES-PKS	251.35	2,449.18	4,000.00	2,964.87	3,706.09	4,000
30-800-55800	DUES AND SUBSCRIPTIONS-PKS	3,932.92	3,737.36	3,700.00	3,675.40	4,594.25	3,700
30-800-55850	EQUIPMENT RENTAL-PKS	8,909.42	13,086.32	7,035.00	2,319.32	2,899.15	3,000
30-800-56000	INSURANCE-PKS	50,203.61	67,197.51	56,500.00	73,721.76	92,152.20	93,000
30-800-56400	PROFESSIONAL-PKS	5,402.32	5,756.50	6,000.00	5,244.30	6,555.38	16,000
30-800-56500	SAFETY PROGRAM-PKS	3,502.50	1,557.69	2,500.00	2,875.16	3,593.95	4,000
30-800-56950	TRAINING & EDUCATION-PKS	3,628.00	2,539.08	2,500.00	811.47	1,014.34	2,500
30-800-57400	EQUIPMENT/SOFTWARE CONTRACTS	16,709.92	12,913.96	16,000.00	11,845.43	14,806.79	16,000
30-800-62000	UTILITIES ELECTRIC-PKS	37,358.25	52,443.29	77,500.00	52,563.24	65,704.05	70,000
30-800-71000	VEHICLE REPAIR & MAINT-PKS	6,526.88	6,484.66	63,000.00	42,737.81	53,422.26	55,000

		2024 Actual	2025 Actual	2026 Budget	2026 Actual	2026 Anticipated YE	2027 Budget	
30-800-90000	SALARIES-PKS	373,854.77	357,273.95	310,643.31	207,654.90	259,568.63	366,005	
30-800-90500	SALARIES OVERTIME-PKS	5,397.35	4,228.79	5,000.00	1,084.46	1,355.58	5,000	
30-800-91000	SALARIES SEASONAL-PKS	321,913.92	325,799.05	270,000.00	188,208.68	235,260.85	300,000	
30-800-91500	PAYROLL TAXES-PKS	53,371.26	52,296.07	45,592.81	29,807.29	37,259.11	52,315	
30-800-92000	RETIREMENT-PKS	26,859.70	27,709.04	37,572.56	13,490.11	16,862.64	46,689	
	UNIFORMS-PKS	6,023.48	-			-	1,200	
30-800-93000	GROUP INSURANCE-PKS	52,155.05	40,237.78	81,516.60	24,386.97	30,483.71	71,346	
30-800-95100	CAPITAL ASSET EXP-PKS	189,310.78	53,434.90	131,290.00	22,531.91	28,164.89	30,000	
30-800-95500	CAPITAL ASSET EQUIPMENT-PKS	569,313.55	40,663.51	42,414.00	-	-	209,414	
30-800-96000	PRINCIPAL EXPENSE-PKS	235,000.00	245,000.00	250,000.00	250,000.00	312,500.00	265,000	
30-800-96200	INTEREST EXPENSE-PKS	74,694.49	67,507.76	60,257.00	31,969.98	39,962.48	52,476	
30-800-96400	FISCAL AGENT FEES	1,500.00	789.40	1,500.00	2,250.00	2,812.50	1,500	
		2,303,493.82	**1,600,716.97**	**1,629,559.23**	**1,072,998.66**	**1,341,248.33**	1,822,645	
	General Revenue	3,234,234.47	2,722,491.24	3,143,282.00	2,242,267.72	2,845,334.65	3,439,800	
	General Expense	2,928,044.98	2,912,576.67	3,083,244.46	2,122,158.04	2,484,087.13	3,859,471	(419,671.00)
	Water/Sewer Revenue	4,172,536.19	3,876,920.17	11,293,601.00	6,073,318.48	7,591,648.10	4,889,791	
	Water/Sewer Expense	3,303,787.01	4,126,499.16	11,595,343.67	4,221,004.18	5,276,255.23	5,491,424	(601,633.25)
	Parks Revenue	2,276,721.32	1,530,403.59	1,283,868.00	1,130,582.71	1,295,941.51	1,283,868	
	Parks Expense	2,303,493.82	1,600,716.97	1,629,559.23	1,072,998.66	1,341,248.33	1,822,645	(538,776.53)