



2026

Annual Budget

For fiscal year ending 12/31/2026

City of Galesburg
55 West Tompkins Street
Galesburg, IL 61401

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Table of Contents

Officers and Officials	1
Fund Structure and Description of Funds	3
Revenue Overview	27
Expenditure Overview.....	43
Debt Position.....	49
Fund Balance Projection by Fund	53
Budget Fund Summary by Category	63
Budget Fund Summary.....	81
General Fund Summary	85
General Fund Revenue Summary by Source	85
General Fund Revenue Detail by Source	86
General Revenues	89
General Fund Expenditure Summary by Source	93
General Fund Expenditure Detail by Source	94
City Council	96
City Manager	97
City Clerk	98
Human Resources/Benefits	99
Legal	100
Contracts and Subsidies	101
Finance	102
Management Information Systems	103
Building and Grounds.....	104
Planning	105
Inspections	106
Engineering	107
Fleet Services	108
Street and Bridge Maintenance	110
Fire and Police Commission	112
Police.....	113
School Crossing Guard	115
Communications and Records	116
Fire	118

Emergency Services	120
Special Revenue Funds.....	121
Special Revenue Funds Summary	121
Revenue Summary by Source	123
Revenue Detail by Source	124
Expenditure Summary by Source.....	127
Expenditure Detail by Source.....	128
Motor Fuel Tax.....	131
Community Improvements/Infrastructure	132
Grants.....	133
City Gas Tax.....	135
Federal Special Enforcement	137
Special Enforcement	138
911 Communications	140
Storm Water Utility.....	141
Park & Recreation	143
Park & Rec Admin	145
Park & Operation Maintenance	149
Golf Course	150
Allison Campground	152
Lake Storey Beach	153
Pavilion	154
Recreation Special Programs	155
Lakeside Recreation Facility	156
Lakeside Water Park	157
Hawthorne Pool	158
Hawthorne Gymnasium	159
Linwood Cemetery	160
Forestry	162
Airport Operations	164
Foreign Fire	167
Property Redevelopment.....	168
Economic Development.....	170
CDBG Repayment.....	172
UDAG Repayment	173
Public Transportation Services.....	174
Handivan.....	175
Bus Subsidy.....	177
Public Transportation Projects.....	179
Debt Service Funds.....	181

Debt Service Funds Summary	181
Revenue Summary by Source	182
Revenue Detail by Source	183
Expenditure Summary by Source.....	184
Expenditure Detail by Source.....	185
2016 GO Bond Debt Service.....	186
2023 GO Bond Debt	187
2011C Business Park Bonds	188
Business District 2013A GO Bonds.....	189
 Capital Project Funds	 191
Capital Project Funds Summary	191
Revenue Summary by Source	192
Revenue Detail by Source	193
Expenditure Summary by Source.....	194
Expenditure Detail by Source.....	195
TIF 3 Regency Capital Projects	196
TIF IV	197
TIF V	198
Players Fields Capital Improvement	199
2023 GO Bond Capital Expense	200
Building Repair and Maintenance	201
Planning Capital Improvement	202
TIF Downtown	204
Computer Replacement.....	205
Vehicle Replacement	206
Utility Tax Capital Projects	207
Seminary Street Business District	208
 Enterprise Funds	 209
Enterprise Funds Summary.....	209
Revenue Summary by Source	210
Revenue Detail by Source	211
Expenditure Summary by Source.....	212
Expenditure Detail by Source.....	213
Water Operations	215
Refuse	218
 Internal Service Funds.....	 221
Internal Service Funds Summary	221
Revenue Summary by Source	222
Revenue Detail by Source	223

Expenditure Summary by Source.....	225
Expenditure Detail by Source.....	226
Retiree Health	227
Employee Health.....	228
Risk Management	230
Trust/Pension Funds	233
Trust/Pension Funds Summary	233
Revenue Summary by Source	234
Revenue Detail by Source	235
Expenditure Summary by Source.....	236
Expenditure Detail by Source.....	237
OPEB Trust	238
Permanent Funds.....	239
Permanent Funds Summary.....	239
Revenue Summary by Source	240
Revenue Detail by Source	241
Expenditure Summary by Source.....	242
Expenditure Detail by Source.....	243
Linwood Cemetery Trust.....	244
East Linwood Cemetery Trust	245
Component Unit.....	247
Component Unit Summary	247
Revenue Summary by Source	248
Revenue Detail by Source	249
Expenditure Summary by Source.....	250
Expenditure Detail by Source.....	251
Galesburg Public Library	253
Library Working Cash.....	256
Library Long Term Capital.....	257
Capital Improvement/Development.....	259
Supplemental Information.....	261
Classification and Salary Schedule	261

Officers and Officials

Elected

Mayor, City Council, and City Clerk	Name
Mayor	Peter Schwartzman
Council Member Ward 1	Angelica Mangieri
Council Member Ward 2	Wendel Hunigan
Council Member Ward 3	Evan Miller
Council Member Ward 4	Dwight White
Council Member Ward 5	Heather Acerra
Council Member Ward 6	Greg Saul
Council Member Ward 7	Steve Cheesman
City Clerk	Kelli Bennewitz

Appointed

Title	Name
City Manager	Eric Hanson
Assistant City Manager, Director of Community Engagement & Public Information Officer	Cathy St. George
Director of Human Resources	Jessica Pease
Director of Public Works	Aaron Gavin
Director of Finance/Treasurer	Jennifer O'Hern
Director of Information Technology	Orlee Lucero
Director of Community Development	Steve Gugliotta
Director of Parks & Recreations	Don Miles
Police Chief	Kevin Legate
Fire Chief	Randy Hovind

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Fund Structure and Description of Funds

This section describes seven topics:

- **Major/Minor Funds** – description of the major and minor budgeted funds
- **Fund Structure** – description of the various types of funds the City employs
- **Budgeted Funds** – description of the funds within the City budget
- **Basis of Budgeting** – description of funds using modified accrual vs. accrual basis
- **Account Structure** – description of departments, accounts, and object codes
- **Budget Policy** – description of departments, accounts, and object codes
- **Comparison of Budget Documents to Financial Statements** – description of the differences between budget documents and audited financial statements

Major & Minor Funds

With the exclusion of the Grant Fund, the following major funds are budgeted:

Governmental Funds

General Fund

Park and Recreation Fund

Proprietary Fund

Water Fund

All other budgeted funds are non-major funds. All budgeted funds are included in the City's Annual Comprehensive Financial Report. A description of the City's funds follows.

Fund Structure

A fund is a separate fiscal entity with revenues and expenses, which are segregated for the purpose of conducting a specific purpose of activity. Fund accounting demonstrates legal compliance and aids in the financial management by segregating transactions related to certain government functions or activities. The City's budget is divided into several different funds. Each fund is considered a separate accounting entity. The budgeted fund types follow below.

General Fund

The General Fund, also called a Governmental Fund, is used to account for all activities not accounted for in other funds. This fund is considered the operating fund of the City and accounts for a significant portion of the activities and programs. The General Fund budget includes the following departments and divisions.

Department: Administration

City Council (105)

The City Council sets City policy to provide overall direction of the City through a process involving input from constituents and collaborative discussions at meetings. The City Council sets guidelines for the City administration to use in the operation of the City. The City Council is composed of the Mayor and seven council members. Its purpose is to serve the community in a manner to ensure equal representation of all residents while meeting the needs of the community as a whole. In meeting their mission to set policy, the City Council develops a strategic plan that covers short, medium, and long-range goals. The City Council is responsible for adopting the annual budget and approving the annual tax levy.

City Manager (110)

The City Manager professionally administers and coordinates activities of the City's departments according to policy guidelines established by the City Council and communicate results back to the City Council and citizens. The City Manager implements policies at the direction of City Council.

City Clerk (115)

The City Clerk fulfills the statutory duties of the office and the municipal code. The Clerk's office will respond to requests for information, assist customers, both internal and external, and focus on improving the City services for the citizens. The City Clerk is responsible for keeping the official records and attending all meetings of the corporate authorities. The City Clerk serves as the Freedom of Information Officer, Illinois Municipal Retirement Authorized Agent, Ethics Officer, Secretary of the Fire Pension Fund and Township Clerk. The Clerk's office maintains all papers belonging to the City and the City seal, issues various licenses and permits, maintains the municipal code, and administers oaths.

Human Resources/Benefits (120)

The Human Resources/Benefits division provides human resource and benefits functions for all City departments, including applicant recruitment and selection, employee evaluation and training, compensation analysis and adjustments, benefit selection and administration, labor relations, grievance processing and collective bargaining administration.

Legal (145)

The Legal division provides legal advice to the City administration on legal matters, questions involving the City's interest and legal representation for the municipal corporation. The division researches, reviews and drafts ordinances, resolutions, annexations, and legal memoranda. The division files complaints for demolitions, processes foreclosures proceedings, oversees real estate transactions, prosecutes all City ordinance violations and reviews and drafts contract documents.

Contracts & Subsidies (160)

The Contracts & Subsidies division allows a collaborative effort with other governmental and quasi-governmental organizations in areas of benefit to the public in providing and supporting various services that include economic development, city planning, supporting, and promoting youth and community activities, tourism, and animal control.

Department: Finance

Finance (205)

The Finance division professionally administers and reports all financial transactions of the City of Galesburg in accordance with Generally Accepted Accounting Principles (GAAP), Government Accounting and Auditing Standards (GAAS), federal and state laws and regulations and City ordinances and policies and to ensure the safety of the City's funds. The Finance division is responsible for financial reporting, budgeting, general accounting operations, accounts receivable, accounts payable, payroll, utility billing, customer collections and service, grant administration, fixed assets, purchasing, debt management, investment of City's funds, banking, and the administration of the internal control structure. The division is also responsible for the coordination and management of the annual financial statement audit and all compliance audits. The Director of Finance and Information Systems also performs the duties and services of the City Comptroller and Treasurer as prescribed by State Statutes and City of Galesburg ordinances. The Comptroller supervises the receipt, collection, or disbursement of the municipal revenue. The Treasurer is the custodian of the City's monies.

Department: Information Systems

Management Information Systems (MIS) (207)

The Management Information Systems division supports all technological needs for the City of Galesburg departments and divisions and provides internal users and residents with the latest technology and services available within the boundaries of the budget. The MIS division is responsible for managing the City's information system, which includes but is not limited to network security, file storage, virus protection, Internet and Intranet services, E-mail services, remote access services, Laserfiche services, Springbrook hardware support, citywide database services and the cabling infrastructure of the system. Also managed by this division is the Computer Replacement Program. The IT Director acts as a liaison between departments, divisions and the Township and their vendor's technical service and support.

Department: Community Development

Building and Grounds (304)

The Building and Grounds division was created in 2026 by reallocating divisions 1910 and 1911 from the Park and Recreation Fund. The purpose of the Building and Grounds division is to provide an aesthetically pleasing functional building for the operation of City business. The

division is responsible for the overall management, maintenance, and upkeep of the City Hall facility and Public Safety Building Facility. This includes overseeing operations, repairs, and improvements for buildings, grounds, and other public spaces to ensure they are safe, functional, and well-maintained for public use and for City employees.

Planning (305)

The Planning division conducts a comprehensive, effective, and expeditious approach to community development and redevelopment thus providing orderly and well-planned growth within the community. The division is responsible for the planning and zoning services of the City. In addition, this division administers the City's historic preservation activities, as well as the City's Enterprise Zone and Tax Increment Financing Programs. The Planning Division also administers the refuse contract and provides support services to the Plan Commission, Public Transportation Advisory Commission, and the Landmark Commission.

Inspections (306)

The Inspection division implements an effective, comprehensive, consistent, and essential inspection services program that protects the general health, safety, and welfare of the citizens of Galesburg and the community as a whole. This is accomplished through the administration of citywide rental and construction inspections programs. The division performs administration of an existing housing program and serves to preserve and enhance the livability of Galesburg neighborhoods through the enforcement of nuisance, housing, and property maintenance codes, while working with property owners to resolve code enforcement issues. Support is provided to the Board of Zoning Appeals and the Overall Code Review Commission.

Department: Public Works

Engineering (410)

The Engineering division provides citizens and staff with effective engineering and geographic information solutions in a prompt and meaningful manner by adept applications of professional expertise. The division provides for the design and orderly construction that transforms community vision into useful public works facilities. The division provides direct supervision on all construction of public works facilities and provides mapping services and spatial analysis support to all City departments and divisions as well as to the public.

Fleet Services (445)

The Fleet Services division efficiently maintains on-road and off-road equipment in a timely manner. Fleet Services is a support operation that provides technical support and a high standard maintenance program for all departments and divisions within the City. Costs are recovered from enterprise funds and customers outside of the City fleet. Governmental fund budgets pay for parts and materials while Fleet Services provides the labor for these services.

Street & Bridge Maintenance (450)

The Street & Bridge Maintenance division provides a safe and clean environment by maintaining all existing street and sidewalk surfaces, traffic signals, traffic signs and markings, storm sewer systems, and electrical systems in all city facilities. The division maintains all bridges, terraces, right-of-ways, streets, alleys, and sidewalks within the city limits. The division patches, replaces, resurfaces, and sweeps the many miles of city streets, removes snow and ice from streets and maintains and adds new inlets as needed to existing storm drain systems.

Department: Police

Fire and Police Commission (505)

The Fire and Police Commission seeks qualified personnel for fire and police services within the guidelines established in Chapter 65 Illinois Compiled Statutes 5/10-2.1-1 and Galesburg Fire and Police Commission Rules and Regulations. The commission consists of one chairperson and two commission members appointed by the Mayor for three-year terms.

Police (510)

The Police division remains committed to the proactive and professional delivery of law enforcement services designed to enhance the quality of life for the Galesburg community while providing traditional and essential public safety services. The division is responsible for the protection of life and property through the authority granted in the City's ordinances and related state statutes.

School Crossing Guards (525)

The School Crossing Guards division safely and effectively operate school crossing guard positions throughout the Galesburg community. The program operates under the administrative control of the Galesburg Police Department with a 50/50 shared financial agreement with School District #205. The program operates concurrently with the District's calendar and utilizes the services of guards and a guard supervisor.

Communications & Records (550)

The Communications & Records division operates electronic radio and data communications systems for a multi-agency public safety network. The division has managed the operation of the multi-agency public safety communications system since 1976. The division operates by sharing the funding responsibilities of actual operating expenses based on city/county population census with Knox County. In 1995, the communications responsibilities were expanded with the implementation of countywide enhanced emergency telephone system (E-911), which permitted additional access to emergency requests for fire, police, and emergency medical services as well as initial notification and communication services for those agencies.

Department: Fire

Fire (605)

The Fire division utilizes a professional and businesslike approach in protecting citizens, their property, and the environment. The division delivers the highest level of emergency services rapidly and in a humanitarian way, while operating within the policy guidelines set by City Council. The primary purpose of the division is to deliver the services necessary to minimize the loss of life and property threatened by all hazards including fire, medical rescue emergencies, hazardous material incidents and disaster situations in the community. Providing protection to minimize loss includes emergency response, fire prevention efforts and continuous employee development.

Emergency Services (630)

The Emergency Services division provides preparedness planning, mitigation, response, and recovery services to disasters occurring in the city. Emergency Services maintains an emergency operation plan and conducts drills in preparation of significant events. The division seeks state and federal resources to assist local government's emergency response efforts.

Special Revenue Funds

Special Revenue Funds, also governmental funds, are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or capital projects) that are restricted to expenditures for specified purposes. The budget document includes the following Special Revenue Funds.

Motor Fuel Tax (11)

The Motor Fuel Tax Fund accounts for the revenue and expenditures related to projects financed by the state gasoline tax collected and distributed by the State of Illinois to local governments for the maintenance and construction of streets.

Community Improvement and Infrastructure (12)

On December 19, 2022, the City Council approved a ¼% increase to the home rule sales tax. The ¼% sales tax will be used for infrastructure improvements and a method of funding community improvement expenses. During the life of the General Obligation Bond Series 2023, a portion of the home rule sales tax deposited into this fund will be utilized to pay for the annual debt service payments. The Series 2023 bonds will mature on December 30, 2032.

Grants (13)

The Grant Fund accounts for various grants received from both the state and federal governments for intergovernmental projects.

City Gas Tax (14)

The City Gas Tax Fund accounts for the four and one-half cent per gallon local gasoline tax which finances improvements made to local roads and streets.

Department of Justice (DOJ) Forfeiture (15)

The DOJ Forfeiture Fund was established to deposit and record drug related forfeited funds which can be utilized for a wide variety of purposes to support the work of law enforcement in the enforcement of narcotic and weapons laws. The funds may be used to purchase patrol equipment, uniforms, training, or surveillance equipment. The funds come from federal narcotics cases when cash or real property is seized and forfeited. Funds are only restricted to the extent the purpose is related to the enforcement of illegal drug laws.

Special Enforcement (16)

The Special Enforcement Fund was established within the guidelines of the Illinois Drug Asset Forfeiture Act and the Illinois Pull Tab and Jar Games Act as the appropriate account in which to deposit funds and/or property seized as a result of the investigation of illegal drug activities and other appropriate offenses to be used exclusively for drug and/or law enforcement activities. Legally forfeited property must be forwarded to the Illinois State Police for disbursement: 65% for the seizing agency, 10% for the Illinois State Police, 12.5% for the State's Attorney's Office and 12.5% for the Illinois Appellate Prosecutor's Office. The funds seized are utilized in much the same manner as the grant and/or revenue sharing funds with the stipulation that they will not supplant budget allocations for annual reoccurring operational costs.

911 Communications (17)

The 911 Communications Fund uses revenue collected by the County 911 surcharge and paid to the City to assist in the operation of the 911 dispatch center. Monies are used to fund personnel, contractual commodities and equipment associated with 911 dispatch services.

Storm Water Utility (18)

The Storm Water Utility Fund provides a dedicated source of revenue for maintenance of the existing storm water system as well as providing funding for construction of new storm water facilities as required in order to reduce flooding. One third of the utility tax revenue is deposited into this fund each year.

Park and Recreation (19)

The Park and Recreation Fund provides the public a safe, clean, aesthetically pleasing, efficient and economical park, public facilities and recreation system and identifies and meets the infrastructure and capital improvement needs of the park and recreation system.

❖ **Park and Recreation Administration (1905)**

The Park and Recreation Administration division administers, maintains, organizes, and supervises quality park and recreation facilities, sites, and programs to meet the needs of the community.

❖ **City Hall Building & Grounds (1910)**

The City Hall Building & Grounds division provides an aesthetically pleasing functional building for the operation of City business. The division is responsible for the operation and maintenance of the City Hall facility. This division was moved to the General Fund, division 304, in 2026.

❖ **Public Safety Building & Grounds (1911)**

The Public Safety Building & Grounds division provides an aesthetically pleasing functional building for the operation of City business. The division is responsible for the operation and maintenance of the Public Safety Building facility. This division was moved to the General Fund, division 304, in 2026.

❖ **Park Operation & Maintenance (1915)**

The Parks Operation & Maintenance division's widespread responsibilities include maintaining all City parks, their buildings, pools, restrooms, grounds, and waterways in an effective manner that promotes quality of life and meets the needs of residents of the community. The Park division's responsibilities also include assisting with snow removal, the removal of all dangerous trees and maintenance of wooded areas.

❖ **Golf Course (1920)**

The Golf Course division is responsible for the 18-hole, 6,000-yard Bunker Links Golf Course facility. Maintenance responsibilities for the golf course include mowing the greens, tees, fairways, driving range and rough, irrigation, integrated pest management, parking lot and cart path repairs. The division also maintains the clubhouse and other associated golf course buildings.

❖ **Allison Campground (1925)**

The Allison Campground provides the public a safe, clean, pleasing, efficient and economical campground. The campground budget provides for the maintenance of the grounds, restrooms, and water and electrical supply systems. The grounds include formal campsites, additional tent camping areas, a nature trail to the Lakeside pool area and a boat dock area for campers to enjoy Lake Storey.

❖ **Lake Storey Beach (1930)**

The Lake Storey Beach fund provides a recreation beach site for the enjoyment of Lake Storey Park patrons.

❖ **Lake Storey Pavilion (1935)**

The Lake Storey Pavilion is professionally maintained, operated, and provides professional staff to host special events and rentals to families and citizens of Galesburg. The Lake Storey Pavilion offers a renovated 1940's facility with all the modern conveniences for hosting weddings, receptions, class reunions, business meetings, family gatherings, and special events.

❖ **Recreation Program (1940)**

The Recreation Program division administers the development and delivery of general recreation programs to a wide range of individuals and age groups. The division cooperates with various groups, associations, government entities, and many businesses and civic organizations.

❖ **Lakeside Recreation Facility (1945)**

The Lakeside Recreation Facility provides recreation and leisure services through the multi-purpose facility. It is used to provide a safe facility for sports enthusiasts of all ages for activities such as basketball, volleyball, tennis leagues and tennis lessons.

❖ **Lakeside Water Park (1950)**

The Lakeside Water Park division efficiently and effectively maintains the capital structure of the Lakeside aquatics facility. The park provides for an interactive water environment for all ages and families to enjoy.

❖ **Hawthorne Pool (1955)**

The Hawthorne pool is operated and managed as the only public indoors municipal swimming pool for Galesburg and the surrounding area. The municipal pool provides recreation and leisure services through aquatic activities and lessons.

❖ **Hawthorne Gymnasium (1960)**

The Hawthorne gymnasium is used for recreation programs and services such as rentals, adult volleyball, and youth basketball. The gymnasium is available for citizens to reserve for various activities.

❖ **Maintenance of Linwood Cemetery (1965)**

The Linwood Cemetery maintains and provides an aesthetically pleasing cemetery for the community and families. The cemetery division maintains the roads and grounds of

Linwood and East Linwood Cemetery, which includes lawn care, leveling of stones, snow removal, opening and closing of graves for funerals and landscaping.

❖ **Forestry (1975)**

The Forestry division protects and manages the urban forest and related resources of the city and ensures for future generations the greatest economic and social benefits that can only be provided through a forest ecological system. The division provides professional care of all City trees and operates a drop off facility for the collection of oversize yard waste.

❖ **Community Center (1980)**

When a community center site is identified and approved by Council, the site will provide an affordable and convenient meeting place for the community.

Airport (20)

The Airport Fund provides a safe environment for persons involved in airport usage and operations and maintains Federal Aviation Administration (FAA) safety standards. The airport provides two runways, associated taxiways and hanger rental. Maintenance of the airport includes ground care, snow removal, set up for special events, building/hanger repairs, and pavement repairs.

Foreign Fire Insurance (21)

The Foreign Fire Insurance Fund is established per local ordinance and required by state statute to collect and administer an established state tax on fire insurance premiums. Members of the Fire department elect the Foreign Fire Insurance board. The funds are used to provide safety to the citizens and members of the fire department.

Property Redevelopment (23)

The Property Redevelopment Fund accounts for funds from the sale of surplus City-owned properties to be held to provide a source of revenue for property redevelopment efforts as approved by the City Council.

Economic Development (24)

The Economic Development Fund provides a dedicated source of revenue for supporting local economic development activity that assists with job retention and/or job creation. The Economic Development Fund was created as part of the Business Park project (refer to Business Park Agreement for all requirements). The Council approved a ¼% sales tax, which is deposited into this fund. These monies are utilized to fund the debt service payments for the Business Park until the bonds are paid in full in 2032. Funds can be utilized for project expenses should a specific economic development need arise, and the City Council authorizes the expenditure.

Community Development Block Repayment Grant (25)

The Community Development Block Repayment Grant Fund is a source of loan funds for businesses that retain and create jobs. Loans for business start-up and expansion are available for a variety of uses including working capital. The original funds are from the repayment of loan funds from Protexall and Gross Galesburg loans under the CDBG program.

UDAG Repayment (26)

The UDAG Repayment Fund was established to provide funding for economic development and community development projects. Funds from this account are provided as incentives in economic development projects to affect the creation and/or retention of jobs in the community or are utilized to cover the costs of other community development activities which improve the quality of life within the community. The revenue source to create this fund was the loan repayments that were made to the City by the Burlington Northern Railroad under an Urban Development Action Grant (UDAG). The City had received the UDAG funds as a grant from the U. S. Department of Housing and Urban Development to assist the railroad with their switchyard expansion project. The railroad borrowed these funds to help finance the construction of County Highway 10 (Thirlwell Road) Bridge which was needed to allow for the expansion of the switchyard.

Public Transportation Services (30)

The Public Transportation Services Fund is utilized to provide transportation services for both disabled persons and the general public.

❖ Handivan (320)

The Handivan division provides safe, efficient, essential, and accessible curbside transportation to disabled persons who, because of physical or mental impairment are mobility impaired and therefore, unable to use regular modes of public or private transportation. This program is funded through state and federal funds, client fares and taxes.

❖ Bus Subsidy (370)

The Bus Subsidy division manages a fixed route bus system to support the civic well-being of the community by providing an efficient, reliable, and responsive mobility option. The City obtains state and federal operating assistance grants to cover a substantial portion of the yearly operating deficit.

Public Transportation Projects (32)

The Public Transportation Projects Fund was established to account for funds received and utilized for public transportation capital projects.

Debt Service Funds

A Debt Service Fund accounts for the payment of long-term debt. This fund type is also a governmental fund. The City of Galesburg may issue general obligation (GO) bonds at any time. As a home rule municipality there is no legal debt limit. GO bonds are backed by the full faith and credit of the City of Galesburg. The full faith and credit guarantee exist because property taxes are automatically levied to cover the GO debt unless City Council abates them through a formal legislative process.

The City Council has chosen to abate the debt service on the existing debt for several years. During the time of abatement, state income tax, interest income, designated revenue sources or fund balance, was used to pay the debt service. During fiscal year end December 31, 2024, the City plans to abate property taxes and use designated revenue sources to repay the debt service due in 2024. The City budgets for three Debt Service Funds.

2016 GO Bond Debt Service (43)

The 2016 GO Bond Debt Service Fund accounts for debt service payments on the General Obligation Bonds, Series 2016, which was issued bearing the interest rate at 3.0% to 3.5%. The series was issued at the true interest cost of 2.979%. The proceeds from the sale of bonds totaled \$9,600,000. The 2016 series was utilized to finance various capital projects. Monies from the utility tax will be used to cover the payments. The debt schedule for the Series 2016 is as follows:

Year	Principal	Interest	Total
2026	475,000	177,713	652,713
2027	490,000	163,463	653,463
2028	510,000	148,763	658,763
2029	530,000	133,463	663,463
2030	550,000	117,563	667,563
2031	570,000	101,063	671,063
2032	595,000	83,963	678,963
2033	620,000	65,369	685,369
2034	645,000	45,219	690,219
2035	670,000	23,450	693,450
	\$5,655,000	\$1,060,025	\$6,715,025

2023 General Obligation Bond (44)

The 2023 General Obligation Bond Fund accounts for debt service payments on the Bond Series 2023 which was issued at the true interest cost of 3.32%. The proceeds from the sale of bonds totaled \$5,420,683. The 2023 series bond issuance of \$4,920,000 General Obligation Bonds Series 2023 bears the coupon interest rate of 5%. The additional home rule sales tax approved by the City Council, that is deposited into the Community Improvement and Infrastructure Fund will be

transferred into this fund to cover the debt payments. The debt schedule for the Series 2023 is as follows:

Year	Principal	Interest	Total
2026	510,000	208,000	718,000
2027	535,000	182,500	717,500
2028	565,000	155,750	720,750
2029	590,000	127,500	717,500
2030	620,000	98,000	718,000
2031	655,000	67,000	722,000
2032	685,000	34,250	719,250
	\$4,160,000	\$873,000	\$5,033,000

2013A Seminary Street Business District Park Bond (47)

The 2013A Seminary Street Business District Park Bond Fund accounts for debt service payments on the General Obligation Bonds, Series 2013A, which was issued bearing the interest rate at 3.0% to 4.3%. The series was issued at the true interest cost of 4.01%. The proceeds from the sale of bonds totaled \$1,390,000. The 2013A series was utilized to finance public infrastructure for the business district. Monies from the Council approved one-cent business district sales tax will be used to assist in covering the payments. The debt schedule for the Series 2013A is as follows:

Year	Principal	Interest	Total
2026	90,000	31,080	121,080
2027	95,000	27,480	122,480
2028	100,000	23,680	123,680
2029	105,000	19,680	124,680
2030	115,000	15,480	130,480
2031	120,000	10,535	130,535
2032	125,000	5,375	130,375
	\$750,000	\$133,310	\$883,310

Capital Project Funds

A Capital Project Fund is a governmental fund used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary and Trust Funds). The budget document includes budgets for the following Capital Project Funds:

TIF III (48)

The TIF III Fund was established to properly track the TIF III projects and provide for the redevelopment of the property which once housed the former Regency Hotel site. Currently, the Villas at Carl Sandburg, a housing complex for students at Carl Sandburg College, is available to provide close living accommodations to the community college. TIF III expired in 2022 with final increments received in 2023.

TIF IV (49)

The TIF IV Fund provides for proper tracking of revenues and expenditures for the TIF IV Tax Increment Financing (TIF) District. This TIF district includes a great majority of the central business district as well as East Main Street from the downtown to Chestnut Street. Monies generated from property tax increment in the district will be utilized to prepare redevelopment strategies for TIF IV and to fund various improvements/activities/incentives within the TIF IV area. A portion of the TIF IV that is adjacent to TIF II expired in 2021 with final increments being received in 2022 and the remaining TIF IV area will expire in 2031 with final increments to be received in 2032.

TIF V (50)

The TIF V Fund was established to properly track the TIF V projects and provide for the redevelopment of this area. TIF V is a small area located east of Interstate 74 along East Main Street. The fund is used for financing various improvements/activities in the TIF V area. TIF V will expire in 2031 with final increments to be received in 2032.

Player Fields (51)

The Player Fields Fund provides a designated funding mechanism for City-owned softball field improvements. Revenues from the softball players' fees that are collected each year from the various recreation division softball programs are deposited in this fund. Once sufficient monies have accumulated in this fund, capital improvements to the softball fields are funded.

General Obligation Series 2023 Capital Improvement (52)

The General Obligation Series 2023 Capital Improvement Fund was established to receive the proceeds for the Series 2023 bonds and to manage the capital project expenditures associated with the 2023 General Obligation Bonds ordinance.

Building Repair & Maintenance (53)

The Building Repair & Maintenance Fund was established to plan and prepare for future capital improvements to City owned buildings. On an annual basis, the assets owned by the fund are reviewed. Estimated replacement costs and useful lives are re-evaluated yearly and modified where necessary and cash needs analyses are updated to maximize yields on invested funds.

Capital Planning (54)

The Capital Planning Fund was established to plan and prepare for future capital improvements to City owned buildings. The Planning fund is for the purpose of achieving high-impact, quality of life or economic development pursuits that will further stabilize the City's revenue sources. The Planning Fund provides the City Council with opportunity and funds to direct the City administration to pursuit short and long-term projects that will enhance the community in a variety of ways.

TIF 6 (55)

The TIF 6 Fund provides for proper tracking of revenues and expenditures for the TIF 6 Tax Increment Financing (TIF) District. TIF 6 is generally comprised of parcels fronting on either side of Grand Avenue between East Main St. on the north to Knox Road 600E to the south. Monies generated from property tax increment in the district will be used to facilitate private investment that will redevelop aging properties and infrastructure that will likely enhance the tax base of the community. TIF 6 will expire in 2046 with final increments to be received in 2047.

Computer Replacement (57)

The Computer Replacement Fund was established to plan and provide the means for the replacement of all city computer hardware and software. Operating divisions contribute a set amount monthly. An annual review of the program is completed each budget season; estimated replacement costs and useful lives are modified where necessary. Cash needs analyses are updated to maximize the yield on investments.

Vehicle Replacement (58)

The Vehicle Replacement Fund was established to plan and provide the means for the replacement of city owned vehicles and major equipment. Operating divisions contribute a set amount monthly. Each budget season an annual review of the fund is completed. Modifications to the replacement costs and estimated useful lives are made where necessary. Cash needs analyses are updated to maximize the yield on investments.

Utility Tax Capital Projects (59)

The Utility Tax Capital Projects Fund was established to provide the means for various capital improvement and infrastructure projects which will be funded through the established utility tax revenue approved by City Council in 2015 with collection beginning January 1, 2016.

Seminary Street Business District (60)

The Seminary Street Business District Fund was initially established to receive the proceeds for the General Obligation Series 2013A bonds for the approved business district. The issuance of bonds took place in fiscal year 2013. The fund currently collects taxes such as the business district tax which aids in the payment of the GO Series 2013A bond payments.

Enterprise Funds

Enterprise Funds are Proprietary Funds that are used to account for the financing of self-supporting activities and programs of governmental units that render services on a user charge basis to the general public. Because user charges are used to support the services it is possible to show whether they are operating at a profit or loss similar to the private sector for-profit entities. The City has budgets for two Enterprise Funds.

Water (61)

The Water Fund was established to provide customers with water of the highest quality and at the lowest rate possible, while continuing to meet all consumption demands and fire protection needs. The Water Department is responsible for operating and maintaining water-treatment pumping stations and miles of water main in the distribution system with hydrants, valves, and service connections. Services include water main and service line repairs and replacements, service line taps, underground utility locating, meter installations, and meter reading.

General obligation bonds were sold in December 2007 to build a water treatment plant in Oquawka, IL in addition to improving water infrastructure such as replacing a 3.3-mile piece of the water pipeline from Oquawka to Galesburg. The general obligation bonds, Series 2007, accounted for the payment of the debt service on \$10,000,000 with the interest rate of 4.0% to 4.25%. In 2015, City Council approved the refunding of the Series 2007 and issued the Series 2015 General Obligation Bonds in the amount of \$8,290,000 which bears the interest rate of 3.0% to 3.25%. The true interest cost of the 2015 bond issuance is 2.750%. Principal and interest payments are due in December and interest only due June of each year through 2032. The annual debt service requirements of the bonds, which will be paid for by the sale of water revenue, are as follows:

Year	Principal	Interest	Total
2026	505,000	120,262	625,262
2027	520,000	105,112	625,112
2028	540,000	89,512	629,512
2029	550,000	73,312	623,312
2030	570,000	56,812	626,812
2031	590,000	39,000	629,000
2032	610,000	19,825	629,825
	\$3,885,000	\$503,838	\$4,388,838

Water fund revenue bonds totaling \$10 million was sold in October 2008. The funds were used to complete the construction of the water treatment plant in Oquawka plus fund additional water projects. The re-payment of these bonds was solely from user fees and revenues deposited directly into the Water Fund. In 2017, the City Council approved the refunding of the 2008 revenue bonds with a general obligation bond issuance of \$9.6 million. The bonds bear the interest rate of 2% to 5%. The true interest cost for the 2017 bonds is 3.317%. The annual debt

service requirements of the bonds will be paid for by the sale of water revenue. The following provides the debt schedule for the 2017 refunding bond issuance:

Year	Principal	Interest	Total
2026	515,000	199,606	714,606
2027	535,000	179,006	714,006
2028	555,000	157,607	712,607
2029	580,000	135,407	715,407
2030	610,000	106,407	716,407
2031	625,000	87,344	712,344
2032	645,000	66,250	711,250
2033	680,000	34,000	714,000
	\$4,745,000	\$965,625	\$5,710,625

The following water rates are recommended for 2026:

Customer	Rate Calculation	Rate per Unit (100 cubic ft)
Inside city limits	Inside rate	\$2.8700
Pipeline	110% of inside rate	\$3.1570
Outside city limits	200% of inside rate	\$5.7400
Non-profit outside city limits	68% of inside rate	\$1.9516

The recommended monthly facility fee for a meter less than 1" in size for the inside city limits customers will remain the same at \$18.26. The pipeline customers will be charged at 100% of the inside city limit rate while the customers outside of city limits will be charged 200% of the inside city limit rate.

The recommended 2026 monthly facility fees for the specific meter sizes are listed below.

Customer	< 1"	1" < 2"	2" < 4"	4" < 6"	6" >
Inside city limits	\$18.26	\$37.93	\$75.85	\$189.74	\$474.39
Pipeline	18.26	37.93	75.85	189.74	474.39
Outside city limits	36.52	75.86	151.70	379.48	948.78
Non-profit outside city limits	36.52	75.86	151.7	379.48	948.78

The following table provides the minimum bill amount per each year.

Service	2022	2023	2024	2025	2026
Water	\$16.47	\$17.04	\$17.64	\$18.26	\$18.26
Sewer*	7.50	10.00	12.50	15.00	15.00
Refuse	22.65	24.29	25.47	26.23	27.54
Total	\$46.62	\$51.33	\$55.61	\$59.49	\$60.80

**2026 assumes same sewer rate as 2025 which is considered and approved by the Galesburg Sanitary District board.*

The following table provides the past rates per unit (748 gallons) for a 1" meter inside corporate limits customer.

Service	2021	2022	2023	2024	2025
Water Usage Rate	\$2.50	\$2.59	\$2.68	\$2.77	\$2.87
Sewer Usage Rate	\$3.740	\$4.114	\$4.488	\$4.862	\$5.236
% of Sewer Rate to Water Rate	150%	159%	168%	176%	182%

Refuse (67)

The Refuse Fund was established to develop, administer, and coordinate a comprehensive refuse, yard waste and curbside recycling program. The approved refuse rate for 2026 will increase to \$27.54 per month as compared to the 2025 refuse rate of \$26.23 per month.

Internal Service Funds

Internal Service Funds are Proprietary Funds that are used to account for the financing of goods and services provided by one City department to other City departments or governmental units on a cost reimbursement basis. The budget includes the following Internal Service Fund:

Retiree Health Fund (73)

In 2026, the City is transitioning from fully insured to a self-funded health benefit plan established to provide the best possible medical benefits for employees and their dependents at an affordable cost. The Retiree Health Fund provides statistical information to comply with GASB 45, Accounting for Other Post Employment Benefits (OPEB), on an accrual basis. The City will recognize the cost of benefits in periods when the related services are received by the City. The City will have information on the actuarial accrued liabilities updated every two years per BASB requirements. The information provided in this fund will also allow the City to assess potential demands on future cash flows. The City also provides participation to two outside organizations, the Town of the City of Galesburg and the Galesburg Public Library.

The monthly rate structure for retired employees is as follows:

Retiree Under Age 65									
High Deductible Plan				\$750 Ded PPO			\$0 Ded PPO		
	Retiree	City	Total	Retiree	City	Total	Retiree	City	Total
Single	-	875.77	875.77	200.04	800.11	1,000.15	202.82	864.72	1,067.54
Retiree + Spouse	605.30	1,076.77	1,682.07	940.64	979.04	1,919.68	983.54	1,065.50	2,049.04
Family	888.64	1,332.93	2,221.57	1,315.98	1,214.77	2,530.75	1,375.92	1,321.95	2,697.87

Under Age 65: Spouse is now member

	High Deductible Plan			\$750 Ded PPO			\$0 Ded PPO		
	Retiree	City	Total	Retiree	City	Total	Retiree	City	Total
	Spouse			Spouse			Spouse		
Single	606.36	269.41	875.77	742.08	258.07	1,000.15	782.14	285.40	1,067.54

	High Deductible Plan			\$750 Ded PPO			\$0 Ded PPO		
	Retiree	City	Total	Retiree	City	Total	Retiree	City	Total
Single	708.28	-	708.28	807.25	-	807.25	860.83	-	860.83

Employee Health Fund (74)

In 2026, the City is transitioning from fully insured to a self-funded health benefit plan established to provide the best possible medical benefits for employees and their dependents at an affordable cost. The City is contracting with UMR, United Healthcare's third-party administrator, to provide health insurance coverage. In addition, excess loss insurance is purchased through a conventional insurance carrier for the plan. Coverage for this insurance includes a current aggregate deductible of \$5,417,870 and an annual specific stop-loss deductible of \$105,000.

Departments, divisions, and other internal funds make contributions toward the effective operation of the health fund. The City also provides participation to two outside organizations, the Town of the City of Galesburg and the Galesburg Public Library.

The monthly rate structure is as follows:

Exempt/Non-Represented Employees

	High Deductible Plan			\$750 Ded PPO			\$0 Ded PPO		
	Employee	City	Total	Employee	City	Total	Employee	City	Total
Single	50.88	824.89	875.77	132.24	867.91	1,000.15	135.32	932.22	1,067.54
Emp + 1	166.68	1,514.69	1,681.37	364.30	1,555.38	1,919.68	381.62	1,667.42	2,049.04
Family	366.18	1,855.39	2,221.57	543.58	1,987.17	2,530.75	570.58	2,127.29	2,697.87

AFSCME Union

	High Deductible Plan			\$750 Ded PPO			\$0 Ded PPO		
	Employee	City	Total	Employee	City	Total	Employee	City	Total
Single	51.72	824.05	875.77	134.50	865.65	1,000.15	137.66	929.88	1,067.54
Emp + 1	169.60	1,511.77	1,681.37	370.56	1,549.12	1,919.68	388.26	1,660.78	2,049.04
Family	372.56	1,849.01	2,221.57	552.98	1,977.77	2,530.75	580.48	2,117.39	2,697.87

Police Union

	High Deductible Plan			\$750 Ded PPO			\$0 Ded PPO		
	Employee	City	Total	Employee	City	Total	Employee	City	Total
Single	41.62	834.15	875.77	82.64	917.51	1,000.15	72.14	995.40	1,067.54
Emp + 1	111.40	1,569.97	1,681.37	316.94	1,602.74	1,919.68	329.02	1,720.02	2,049.04
Family	311.36	1,910.21	2,221.57	501.68	2,029.07	2,530.75	525.00	2,172.87	2,697.87

Fire Union									
High Deductible Plan				\$750 Ded PPO			\$0 Ded PPO		
	Employee	City	Total	Employee	City	Total	Employee	City	Total
Single	53.26	822.51	875.77	137.10	863.05	1,000.15	141.79	925.75	1,067.54
Emp + 1	174.33	1,507.04	1,681.37	377.71	1,541.97	1,919.68	399.68	1,649.36	2,049.04
Family	384.24	1,837.33	2,221.57	566.12	1,964.63	2,530.75	598.66	2,099.21	2,697.87

Risk Management (78)

The Risk Management Fund provides essential and effective protection against catastrophic losses. The fund maintains the City's risk relating to the areas of workers' compensations, liability, auto and property insurances and records the liability and payment to the third-party provider of health insurance benefits for City employees. Departments and divisions pay monthly insurance fees to cover the costs associated with a risk management program.

Trust and Permanent Funds

Trust and agency funds are used to account for assets held by the City in a trustee capacity. The City has the following funds in this category.

OPEB Trust (85)

The OPEB Trust Fund accounts for the accumulation of resources needed to pay other postemployment benefits (OPEB). Resources are contributions from the City at rates determined by a bi-annual actuarial study.

Linwood Cemetery (88)

The Linwood Cemetery Fund accounts for the transactions pertaining to the trust agreement between the City and the local bank holding the assets. The fund is utilized to assist with the annual and perpetual care of lots. The interest earned on the investments of the trust fund is transferred to the Park and Recreation Fund to partially offset the expense of operating Linwood Cemetery. The Farmers and Mechanics Bank acts as the trustee. Transfers to other funds represent the amount that is expected to be available for the transfer to the Park and Recreation Fund. These funds represent estimated earnings on the principal (corpus) in the trust account.

East Linwood Cemetery (89)

The East Linwood Cemetery Trust Fund accounts for the transactions pertaining to the trust agreement between the City and the local bank managing the assets. The fund is utilized to assist with the annual and perpetual care of lots. The interest earned on the investment of the trust funds assets is transferred to the Park and Recreation Fund to partially offset the expense of operating East Linwood Cemetery. The Farmers and Mechanics Bank is the trustee. Transfers to other funds represent the amount that is expected to be available for the transfer to the Park

and Recreation Fund. These funds represent estimated earnings on the principal (corpus) in the trust account.

Component Unit

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. Component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The following is a component unit for the City of Galesburg.

Public Library (900)

The Public Library serves the community as a general center of information and provides opportunity and encouragement for people to use its services and materials to meet their educational, personal, professional, recreational, and cultural needs. The Library is administered by a board composed of members appointed by the Mayor with the approval of the City Council. Upon request from the Library Board, the Council levies taxes which are forwarded to the Library. The City maintains the financial records for the Library. The Public Library has designated budgets to the following library divisions:

- Library Working Cash (905)
- Library Computer Replacement (910)
- Library Long Term Capital (915)
- Library Capital Improvement/Development (918)

Basis for Budgeting

All funds of the City are budgeted for on a fiscal year basis using modified and full accrual accounting where appropriate. Individual funds are accounted for as required by Generally Accepted Accounting Principles (GAAP). The City implemented Governmental Accounting Standards Board (GASB) statement number 34 in fiscal year 2003. This statement requires two different financial statement presentations for governmental funds. For the governmental fund types, the accrual basis of accounting is used in the entity-wide financial statements, and the modified accrual basis is used in the fund financial statements. The City's governmental funds are budgeted using the modified accrual basis off account, as reported in the City's fund financial statements. Under the modified accrual system, revenues are recognized when measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when the related fund liability is incurred.

The proprietary and pension trust funds are budgeted using the accrual basis of accounting. With this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Account Structure

The City budgets on a line-by-line basis by type, object, department, and fund. There are five major areas within the General Fund: Administration, Finance, Community Development, Public Works, and Public Safety (Police & Fire). Within each area are several divisions. The first number of the last 5 numbers in each account identifies the type of account such as Personnel Services, Contractual Services, Commodities, Capital Outlay and Other Charges.

Budget Policy

- ❖ The City administration and City Council are proactive in managing the finances of the City of Galesburg. The City uses the Municipal Budget System to focus on the entire budget process and planning. The requirements for this type of system are outlined in the Illinois Compiled Statutes (65 ILCS 5/8-2-9.1 through 5/8-2-9.10). The Statutes require the appointment of a Budget Officer and the compilation of a budget document that is in conformity with good fiscal management practices and in substantial conformity to a chart of accounts. The budget must be approved by the City Council before the beginning of the fiscal year to which it applies. The budget must be available for public inspection at least ten days prior to the final action on the budget. In addition, a public hearing must be held after the budget has been made available for public inspection but before final approval.
- ❖ Budget Management – Each department head is responsible for managing their approved departmental budget. The department heads are responsible for all divisions within their area. The Finance department assists all departments and divisions in managing their budgets.
- ❖ Budget Adjustments – Budgets are managed in total by division or, if applicable, by fund but adjustments may be done during the fiscal year when needed to ensure expenditures are in compliance with approved expenditures. These adjustments are approved by City Council as part of the Municipal Budget System.
- ❖ Home Rule Authority – The City of Galesburg is a home rule community. Because of this status the City of Galesburg has no legal debt limit nor is it required to seek referendum approval for the issuance of general obligation debt. Similarly, the City, as a home rule community, is not subject to property tax caps imposed by the State Legislature.
- ❖ Investment Policy – The City Council reviews and approves the investment policy on an annual basis. The policy complies with the restrictions imposed by the State Legislature. In addition, further restrictions such as investment type, maturity dates and yield requirements are included in the policy. The City's intent is to hold its investments until their maturity date. All monies are invested according to safety, liquidity and yield with an emphasis placed on safety and liquidity.
- ❖ Fund Balance – The City has approved, through its financial policies, the establishment of fund balance requirements. The fund balance requirement for the General Fund is based on 16 weeks or approximately 30% of operating expenses. In 2015, the special revenue fund, Parks

and Recreation, was established. Per financial policies, the Parks and Recreation Fund must maintain as a fund balance, at a minimum, 3 weeks or 5% of operating expenditures.

Comparison of Budget Documents to Financial Statements

The budget is prepared on the same basis of accounting as the City's financial statements.

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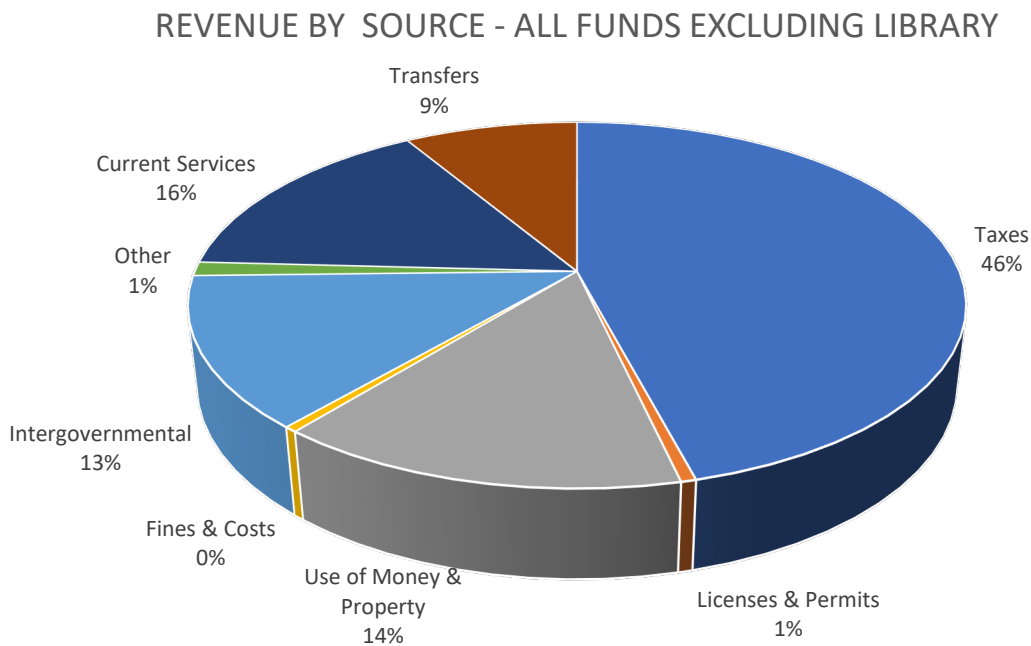


Revenue Overview

Introduction

The City of Galesburg’s budget is prepared on a fund accounting basis. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Like other local governments, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

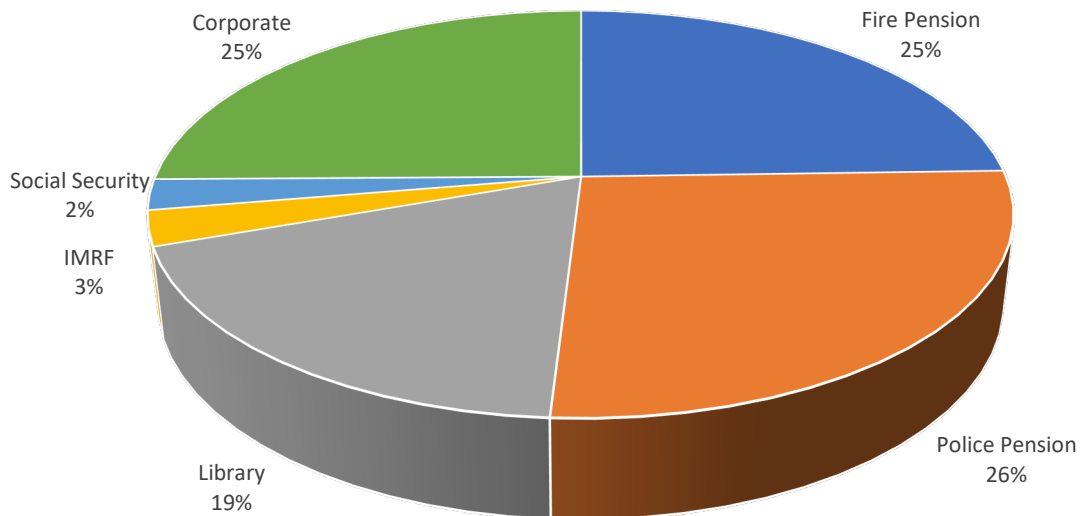
Revenue estimates for the current year are projected by examining trends developed over the past five years. Graphics are also utilized during the study of revenue to reveal significant trends, which may not otherwise be clearly evident. The majority of the revenue sources are projected by the Director of Finance and reviewed by the City Manager. The pie chart below summarizes total revenue by source including transfers for all funds with the exclusion of, the component unit, or the public library. Major revenues included in the local tax category are property taxes, food & beverage, and the 1.25% home rule tax. State taxes primarily include income tax, 1% sales tax, replacement tax and local use tax. Total revenue with transfer transactions for 2026, excluding the public library, is projected to increase by \$14,190,220 or 20.4% from the 2025 approved budget.



Statement of Proposed Property Tax Revenue

Account Name	Fiscal Year 2025 Actual Extension	Fiscal Year 2026 Adopted Levy
General and Park & Rec Fund	\$2,583,476	\$2,740,542
Bond	0	0
IMRF	285,048	302,762
Social Security	250,145	265,690
Police Pension Fund	2,798,718	2,873,718
Fire Pension Fund	2,590,745	2,665,745
Totals	\$8,508,132	\$8,848,457
Actual and estimated tax rate	\$1.943	\$1.913
Library	\$1,945,457	\$2,023,275
Actual and estimated tax rate	\$0.444	\$0.437
Total All Funds	\$10,453,589	\$10,871,732
Percent of increase in total levy		4.00%
Actual and estimated tax rate	\$2.387	\$2.350

FY26 Adopted Property Tax Levy



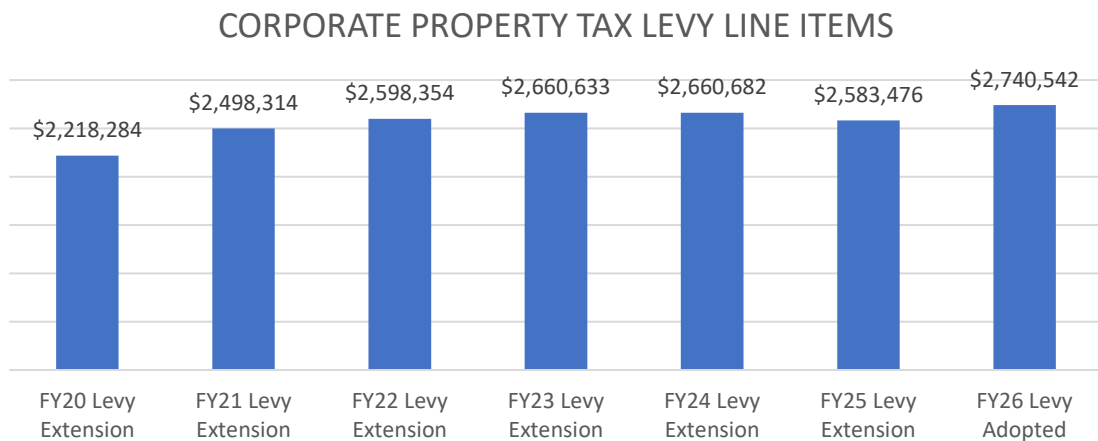
Revenue Analysis

Property Tax: (General and Park & Recreation Operating Funds Only)

In 2026, the property tax, excluding Special Service Area property tax, comprises 26% of total General Fund revenues and 4% of the Park & Recreation Fund revenues. In 2025, the budgeted amount for property taxes comprised 26% of total General Fund revenues and 4% of total revenues for the Park & Revenue Fund.

Budgeted property tax dollars, excluding the SSA 1 special levy, in support of 2026 General Fund operations will increase from 2025 in the amount of \$326,385 which is due to an increase in the property tax line items for the corporate and public safety pension funds. Budgeted property taxes for the Park & Recreation Fund will increase from 2025 in the amount of \$14,090 which is due to an increase in the property tax line items for corporate. The total dollar budgeted for 2026 property tax for the two funds, excluding the SSA 1 special levy, will increase in the amount of \$340,475 when compared to the 2025 budgeted amount making a total budget for the two funds of \$8,848,465.

When compared to the 2024 tax rate (for fiscal year 2025), the City's Corporate levy property tax rate, which excludes the Library, social security and pension funds, is estimated to decrease to \$0.583 versus \$0.590 per \$100 of assessed valuation. The rate for tax year 2023 (for fiscal year 2024) was \$0.639. Administration has a self-imposed policy to limit the increase to the total property tax levy request of no more than 5% in a tax year, for all taxing bodies that are the responsibility of the City.



State Sales Tax: (General Operating and Park & Recreation Fund)

A one percent sales tax on retail sales is collected by the State of Illinois from retailers operating within the City and is returned to the City of Galesburg.

The City reviews the past five years of the sales tax trend and then modifies the projection of the budgeted fiscal year based on that trend while also evaluating the state of the national and local economy.

In 2025 and 2026, the State of Illinois implemented some major changes to the Retailers' Occupation Tax Act. In 2025, the State of Illinois amended the Retailers' Occupation Tax Act. Changes included the application of sales tax for leases of tangible personal property and destination-based sourcing. Both of these changes resulted in an increase in state sales tax for the City. Effective January 1, 2026, the State of Illinois eliminated the 1% sales and use tax on grocery sales, which will result in an estimated \$600,000 loss in sales tax revenue for the City.

Based on the recent legislative changes to state sales tax and a combination of inflationary increases and historical trend data, sales tax revenue is projected to increase by approximately 10%, or \$742,440, when compared to the budgeted 2025 revenue projection.

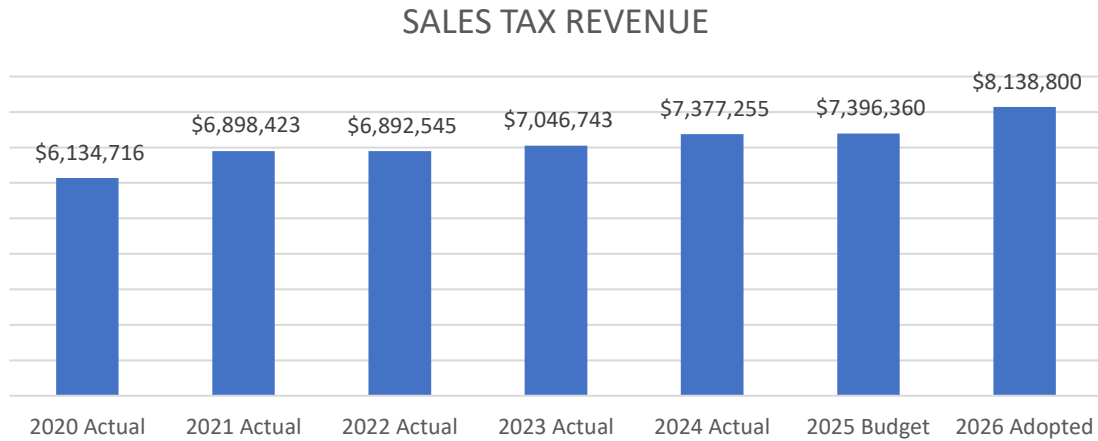
On December 19, 2022, the City Council approved a one-quarter of one percent increase to the home rule tax that is designated to be used for community improvement and infrastructure projects. On July 1, 2011, a one percent sales tax for education approved by voters in Knox County was implemented. Proceeds from the tax is distributed to school districts based on their enrollment. Groceries, automobiles, farm equipment, fertilizer and medical drugs are exempt from the sales tax. Also, in 2014, the County voters approved a one-quarter of one percent public safety tax.

The table below displays the current sales tax rate for purchases made within city limits:

Current Sales Tax Rate	
Unit	Rate
Illinois	5.00%
Municipality	1.25%
County	0.25%
Local	1.00%
County – Public Safety	0.50%
County - Education	1.00%
*Total	9.00%

**North Seminary Street Business District – total sales tax 10.00%*

The chart below displays the combined sales tax revenue received for the General Fund and the Park and Recreation Fund.



Local Sales Tax: (General Operating, Economic Development Fund and Park & Recreation Fund)

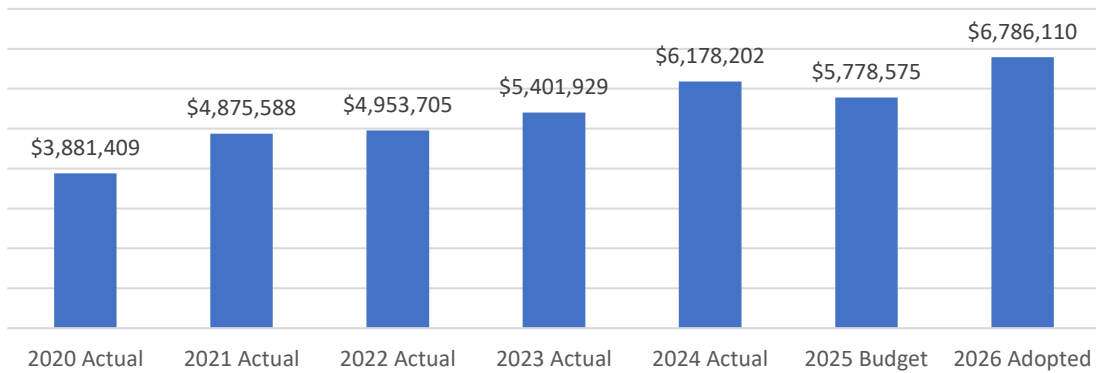
One of the City's local sales taxes is collected by the State of Illinois and remitted to the City. On January 1, 2004, the home rule sales tax was increased from 0.75% to 1%. The City distributes 0.75% of the home rule sales tax for the General Fund and Park & Recreation Fund operations and 0.25% of the home rule tax is deposited in the Economic Development Fund for the purpose of having funds available for economic development projects.

On December 19, 2022, the City Council approved an additional 0.25% to the home rule sales tax rate. This additional home rule sales tax is designated to be used for community improvements and infrastructure.

The City reviews the past five years of the local sales tax trend and then modifies the projection of the budgeted fiscal year based on that trend and the analysis of the state of the national and local economy. The local sales tax revenue is projected to increase when compared to the 2025 budget projection due to a combination of inflation and a multi-year analysis with an average 8% increase.

The chart below displays the local sales tax revenue received for the General Fund, the Economic Development Fund, the Community Improvements and Infrastructure Fund, and the Park and Recreation Fund.

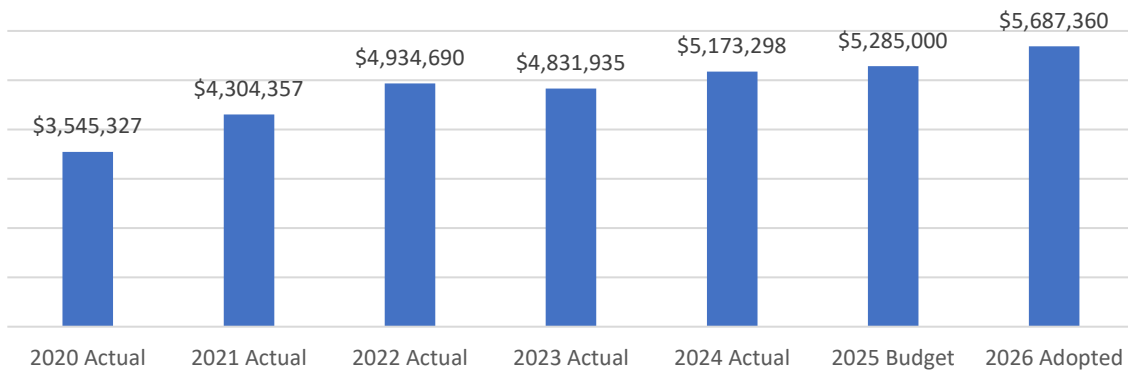
LOCAL SALES TAX REVENUE



State Income Tax (General Operating and Park & Recreation Fund)

Effective July 1, 2017, the personal income tax rate was adjusted to 4.95%. The formula, which distributes funds to all municipalities, considers population as a major factor. In 2026, this revenue is projected to increase when compared to the 2025 budgeted amount. The state income tax projection is based on a review of the five-year trend and an analysis and review of the State employment and economy.

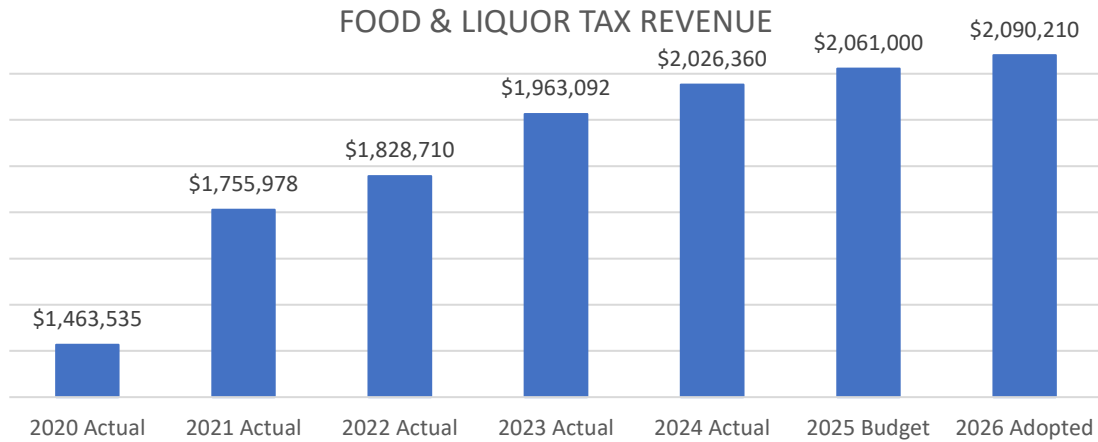
STATE INCOME TAX REVENUE



Food & Liquor Tax (General Operating and Park & Recreation Fund)

In 2007, the City Council approved a 2% food & liquor tax which became effective April 1, 2007. This tax applies to the retail purchase of food prepared for immediate consumption and, also to liquor sold for immediate consumption as well as off premise consumption.

As a local tax, the collections are remitted directly to the City by the end of the month for any sales made in the previous month. In review of the trend for the food & liquor tax, the revenue has remained relatively consistent, in good times and bad, since the tax was implemented. For 2026, the food & liquor tax budgeted amount will increase by \$29,210 or 1.4% when compared to 2025 budget amount.

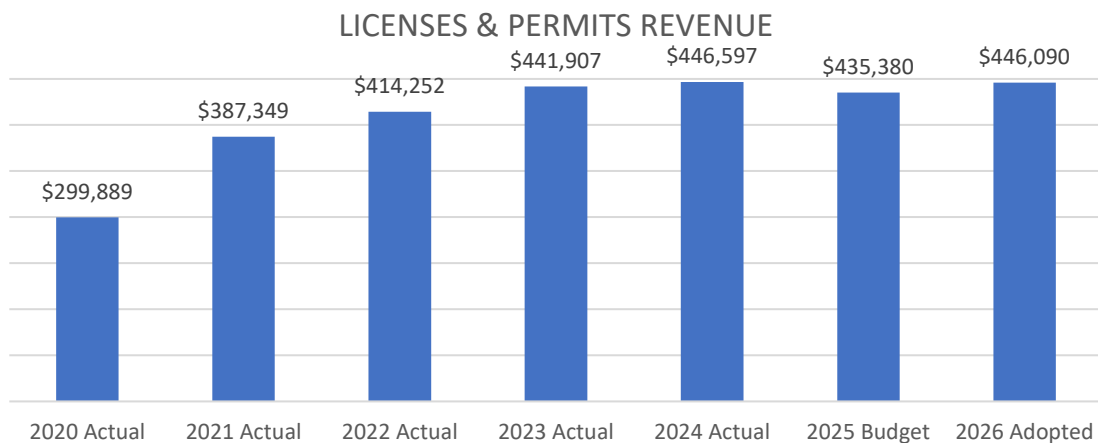


Licenses & Permits (General Operating Fund)

The City of Galesburg issues various licenses and permits. Revenue generated from these licenses is recorded within the General Fund with more than half of the City's licenses & permits revenue anticipated to be generated from liquor licenses.

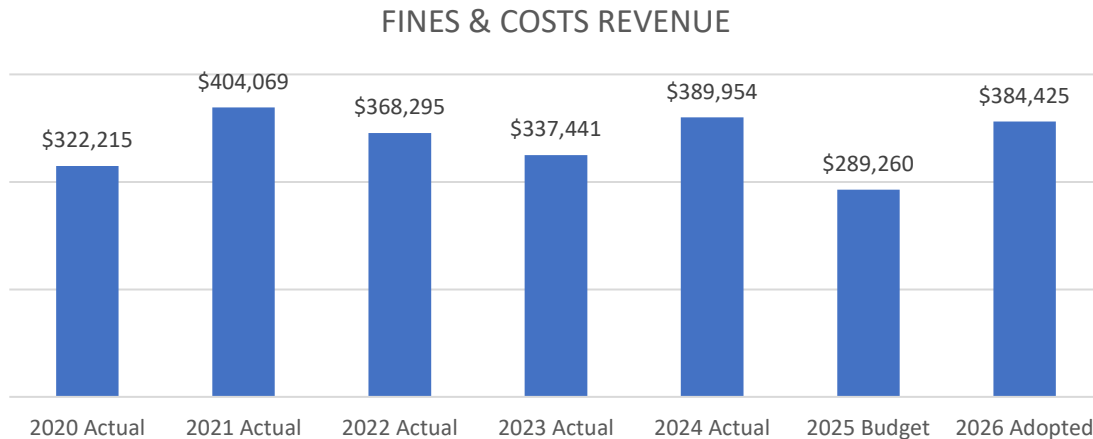
The specific license revenues generated from all licenses and permits can be found in the "General Revenues" report. 2020 saw a reduction in various licenses due to the City waiving some licenses during the COVID-19 pandemic. For 2026, licenses and permits category is projected to increase by \$10,710 or 2.5 % when compared to the 2025 budgeted amount.

This revenue category typically has a consistent pattern from year to year. For 2026, all licenses and permit fees were evaluated by the administration. Revenues are directly tied to businesses established in the City. Licenses and permits revenues are 1.4% of total General Fund revenue.



Fines & Costs Revenue (General Operating Fund)

The majority of the City's fines and costs revenue is generated from police fines and violations and vehicle impoundment fees. All fines and costs revenue can be found on the City's "General Revenues" report. This revenue does not have a consistent pattern from year to year. The projected revenue for 2026 for fines and costs revenue will increase based on a historical average. Revenues are directly tied to tickets issued for violation of City ordinances. The fines and costs category revenue accounts for 1.2% of total General Fund revenue.



Use of Money & Property (General Operating Fund)

The majority of the revenue for this category, for the General Fund, will be generated from interest income, franchise fees and telecommunication infrastructure fees.

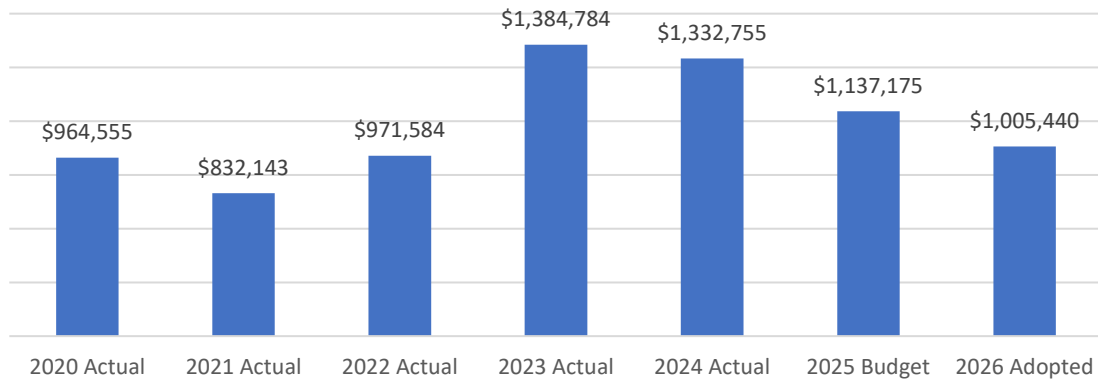
With the recent decreases to interest rates by the Federal Reserve Board, the City is budgeting a decrease of \$131,735 to the interest income revenue when compared to the 2025 budgeted amount.

In December 2011, the City Council approved a telecommunication infrastructure fee rate change from 2% to 5% which took effect on July 1, 2012. The total telecommunication infrastructure fee received by the State has continued to decrease each year since 2017.

The franchise fee is anticipated to decrease when compared to 2025 based on the current trend of this revenue source. Since 2021, this funding source has seen a steady decline.

All use of money and property revenue can be found on the City's "General Revenues" report. The revenue trend for this revenue category depends highly on the local, as well as the national, economic activities and trends. The use of money and property revenue is 3.1% of total General Fund revenue.

USE OF MONEY & PROPERTY REVENUE

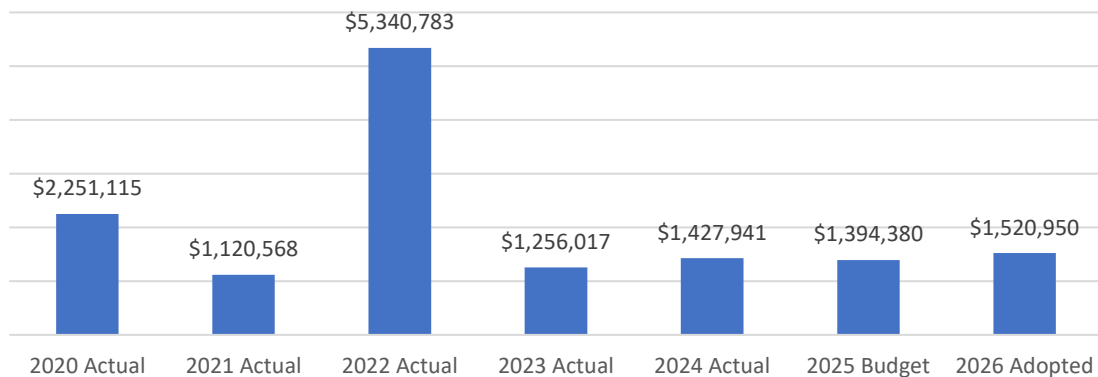


Intergovernmental Revenue (General Operating Fund)

Various programs established or passed through the City of Galesburg are in cooperation with other federal, state and local agencies. Some programs include maintenance of state highways, city-county cooperative efforts in maintaining the 911 communications center and, also agreements with the local school district in regards to the crossing guards and police liaison programs. All intergovernmental revenues can be found on the City's "General Revenues" report.

The revenue trend for this revenue category depends highly on cooperative efforts between the City and other federal, state and local agencies. In the recent years, the trend for this category has been somewhat consistent. In 2020 and 2022, the City received \$1.3 million and \$4.1 million in COVID-19 reimbursements from the federal government, respectively. The intergovernmental revenue is 4.6% of total General Fund revenue.

INTERGOVERNMENTAL REVENUE

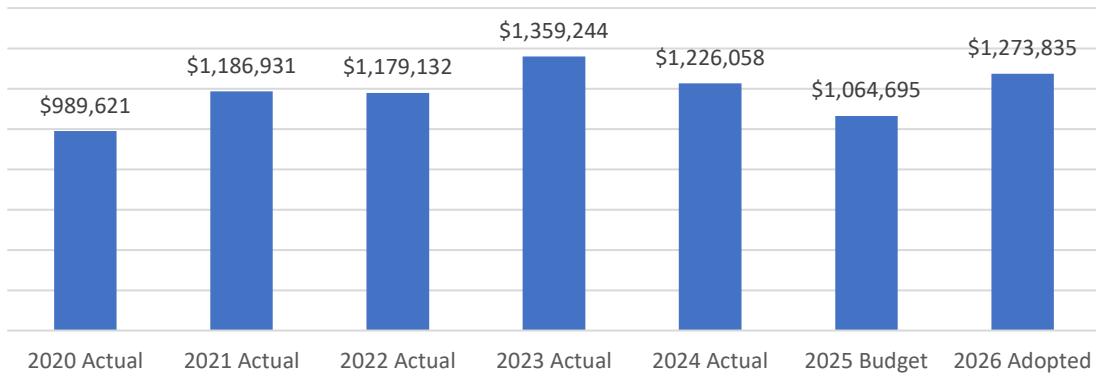


Charges for Current Services (General Operating Fund)

Revenue is generated for the City's General Fund through various services provided by the departments such as the issuance of various property permits, accounting services

and administrative fees charged to the enterprise funds. All charges for current service revenues can be found on the City’s “General Revenues” report. The revenue trend for this revenue category depends on the state of the local economy and the needs of the residents. In 2026, the category is budgeted to increase by \$209,140 or 19.6% when compared to 2025 due to a historical adjustment for permits, inspections, and private property maintenance. Charges for current services revenue is 3.9% of total General Fund revenue.

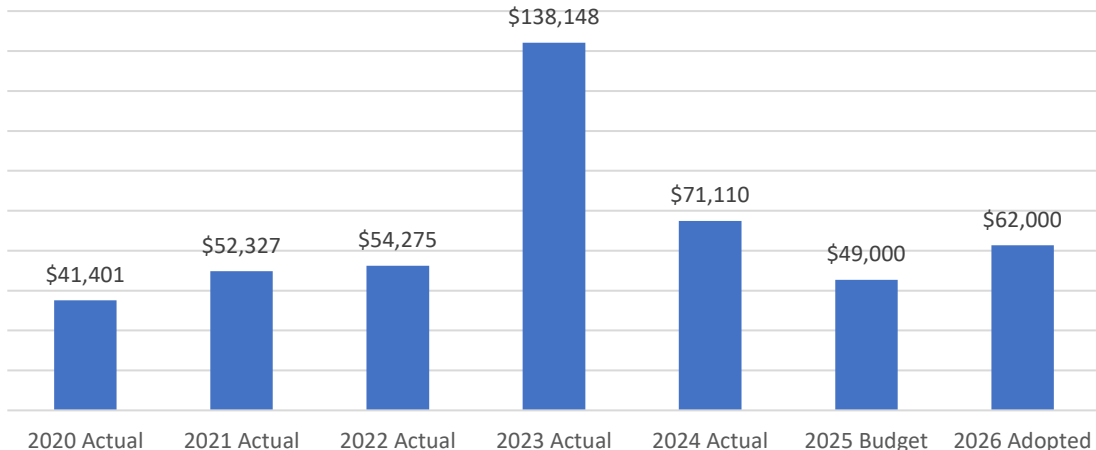
CHARGES FOR CURRENT SERVICES REVENUE



Other Revenue (General Operating Fund)

The other revenue category for the General Fund has minimal accounts established in the category and consists of the sale of property, donations and miscellaneous services. All other revenues, for 2026, can be found on the City’s “General Revenues” report. Unplanned revenue sources are not budgeted, and adjustments are made during the fiscal year to account for any revenues received throughout the year. The other revenue source is 0.19% of total General Fund revenue.

OTHER REVENUE



Park & Recreation Fund

In 2015, the City Council approved the creation of the Park & Recreation Fund. The fund was established to provide a more efficient operation and utilization of employees and equipment to manage and operate the recreation facilities and programs. The revenue source for the fund is a portion of shared tax revenue and the revenue generated by the recreation facilities and programs.

In 2026, various tax revenue will generate approximately 71% of the fund's revenue source. The City's recreational programs, facilities and other miscellaneous revenue is expected to generate the remaining 29% of revenue. In total, for 2026, \$5.87 million of revenue is expected to be generated for the fund which represents a decrease of \$237,825 or 4.0% when compared to the 2025 budgeted amount for the Park and Recreation Fund. The majority of this decrease stems from the reallocation of the City Hall and Public Safety Building and Grounds divisions to the General Fund.

The breakdown of recreation facility and program revenues is as follows:

Facility	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Bunker Links golf course	\$647,278	\$762,753	\$835,583	\$812,400	\$837,600
Campground	127,932	122,084	125,237	132,500	132,500
Lake Storey beach	18,017	26,376	25,944	27,200	23,100
Hawthorne pool and gym	14,469	20,157	47,707	39,500	42,700
Lakeside pool	113,438	173,631	145,394	142,600	146,100
Lakeside recreation facility	26,307	33,395	29,157	31,130	31,130
Pavilion	24,297	47,961	39,742	50,100	45,000
Park shelters	86	6,424	7,794	10,000	12,500
Recreation program	91,609	118,458	97,800	112,033	201,500
Total recreation facilities & programs	\$1,063,433	\$1,311,239	\$1,368,591	\$1,404,890	\$1,472,130

The 2026 budgeted revenue reflects an overall increase of \$67,240 or 4.8% for the recreation facilities listed above when compared to 2025. The Director of Parks and Recreation manages the fund and reports to the City Manager.

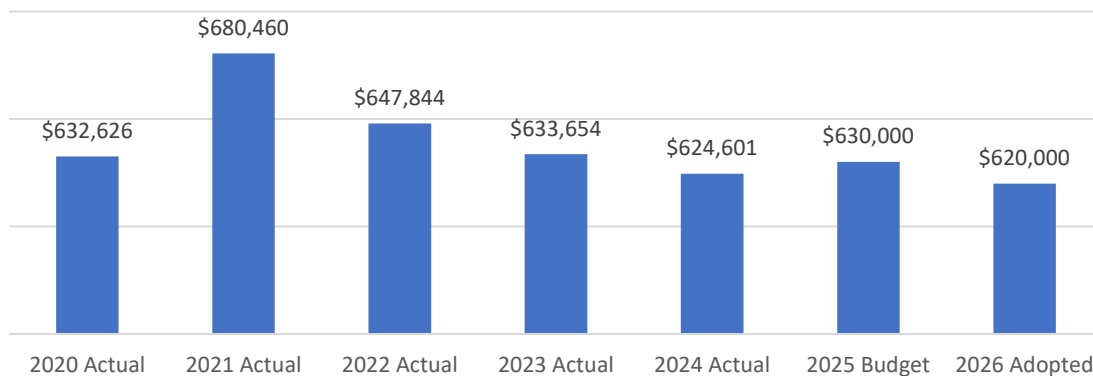
City Gas Tax Fund

In 2009, the City was awarded assistance from federal and state agencies for the engineering and building of the grade separations for the West Main overpass, the North Seminary Street overpass and the East Main Street underpass. These significant projects help with traffic flow in the community and assist the Burlington Northern Santa Fe railway operations in allowing more rail traffic to go in and out of its County Highway 10 hub.

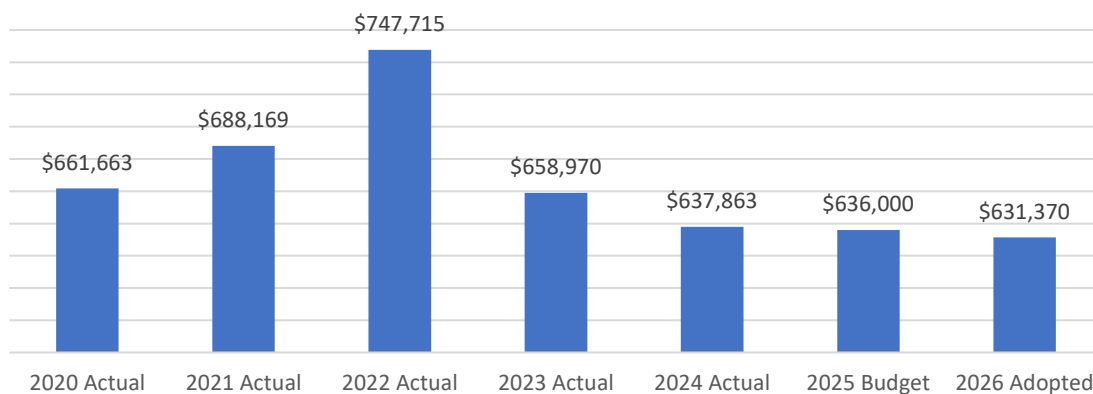
In 2011, the gas tax rate increased from two and one-half (2.5) cents to four (4) cents to assist in the maintenance of streets within the community. In 2015, the City Council approved an increase from four (4) cents to four and one-half (4.5) cents.

In 2026, \$620,000 is budgeted in city gas tax revenue which represents a decrease of \$10,000 or 1.6% when compared to the amount budgeted in 2025. All other City Tax revenues can be found on the “City Gas Tax Revenues” report. The local city gas tax trend is based on local economic conditions and has been steadily declining. In total, \$631,370 is budgeted in the City Gas tax fund in 2026 which represents 0.75% of budgeted revenues for the City of Galesburg.

LOCAL CITY GAS TAX REVENUE



TOTAL CITY GAS TAX FUND REVENUE



Water Fund

The majority of the Water Fund's revenue budget is budgeted in user fees and facility fees. All other Water Fund revenues can be found on the City's "Water Revenues" report. The water rates established for 2026, will not increase when compared to 2025.

User	2026 Per Unit
Inside corporation user	\$2.8700
Pipeline customer	\$3.1570 or 110% of inside rate
Outside corporate limits	\$5.7400 or 200% of inside rate
Non-profit corporations outside corporate limits	\$1.9516 or 68% of inside rate

The monthly water facility fees to assist in covering fixed costs for the Water Fund for 2026 is as follows:

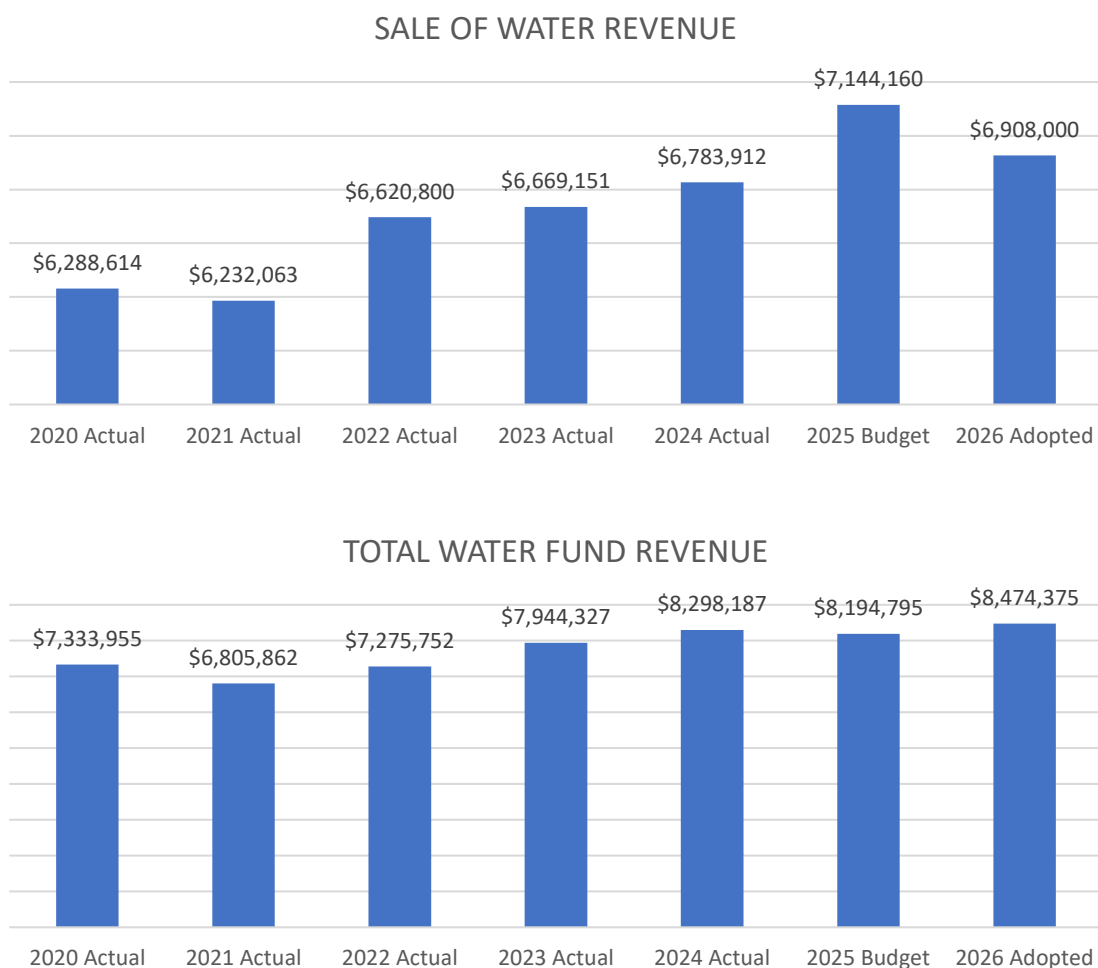
User Type	< 1" meter	1" < 2" meter	2" < 4" meter	4" < 6" meter	6" and over meter
Inside corporation	\$18.24	\$37.93	\$75.85	\$189.74	\$474.39
Pipeline customer	18.24	37.93	75.85	189.74	474.39
Outside corporate limits	36.52	75.86	151.70	379.48	948.78
Non-profit corporations outside corporate limits	36.52	75.86	151.70	379.48	948.78

In 2014, to attempt to deter overdue payments, the delinquent fee increased from \$50 to \$55 for any payment of water services not made prior to the final due date of the utility bill. To keep utility deposits correlated with monthly utility rates, City Council approved an ordinance in November 2017 which directs the deposit to be equal to three months of the current minimum monthly bill for water, sewer and refuse, rounded up to the nearest five dollars. Based on the calculation, the 2026 deposit will be \$160.

In December 2010, the City Council approved a water ordinance requiring all applications for water service to be signed by an individual with the right to occupy the premises. There are many benefits to adding this requirement including the possible reduction in bad debt expense, possible reduction in recording of liens or use of the credit bureau and an attempt to require all users to pay for services which reduce the costs paid by those customers who pay their bills on a regular basis.

For 2026, total revenue for the water fund is projected at \$8,474,375. Typically, water usage revenues will annually increase to assist in the payment of the \$10 million of general obligation

bonds sold in 2007, and refinanced in 2015, and the \$10 million of water revenue bonds sold in 2008 and refinanced in 2017. During the budget process, a twenty-year cash flow statement is updated to assist in the determination of cash requirement needs by estimating future water revenues, expenditures, and capital needs of the Water Fund. Total Water Fund revenues account for 10.1% of the 2026 budgeted revenues.



The following table provides the five-year history of water rate fees charged to the various customers:

Description	2022	2023	2024	2025	2026
Inside corporation	\$2.59	\$2.68	\$2.77	\$2.87	\$2.87
Pipeline customer	2.849	2.948	3.047	3.157	3.157
Outside corporate limits	5.18	5.36	5.54	5.74	5.74
Non-profit corporations outside corporate limits	1.7612	1.8224	1.8836	1.9516	1.9516

The following table provides the five-year history of the monthly facility fees charged to the various customers:

Description	Meter Size	2022	2023	2024	2025	2026
Inside corporation and pipeline	< 1"	\$16.47	\$17.04	\$17.64	\$18.26	\$18.26
Inside corporation and pipeline	1" < 2"	34.21	35.40	36.64	37.93	37.93
Inside corporation and pipeline	2" < 4"	68.41	70.81	73.29	75.85	75.85
Inside corporation and pipeline	4" < 6"	171.14	177.13	183.33	189.74	189.74
Inside corporation and pipeline	6" >	427.87	442.85	458.34	474.39	474.39
Outside corporate limits	< 1"	32.94	34.08	35.28	36.52	36.52
Outside corporate limits	1" < 2"	68.42	70.80	73.28	75.86	75.86
Outside corporate limits	2" < 4"	136.82	141.62	146.58	151.70	151.70
Outside corporate limits	4" < 6"	342.28	354.26	366.66	379.48	379.48
Outside corporate limits	6" >	855.74	885.70	916.68	948.78	948.78

TOTAL REVENUES BY FUND - FISCAL YEARS 2023 - 2026					
Fund	Fund Name	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
001	General	31,588,290	31,437,731	31,355,075	32,938,080
011	Motor Fuel Tax	1,381,742	1,448,825	1,225,000	1,484,585
012	Community Improvements/Infrast	485,059	1,222,003	1,178,965	1,345,390
013	Grants	4,972,624	2,490,567	3,447,280	7,996,900
014	City Gas Tax	658,970	741,457	636,000	631,370
015	Federal Special Enforcement	58,181	22,689	-	1,720
016	Special Enforcement	52,082	44,745	20,000	19,830
017	911 Communications	90,129	132,678	136,370	152,010
018	Storm Water Utility	813,145	799,103	841,175	809,885
019	Parks & Recreation	5,866,076	6,128,349	5,980,410	5,742,585
020	Airport Operations	424,862	389,237	365,410	378,290
021	Foreign Fire	81,422	84,864	62,000	67,810
023	Property Redevelopment	1,415,915	485,522	894,000	865,840
024	Economic Development	1,410,079	1,506,906	1,372,100	1,474,605
025	CDBG Repayment	33,040	37,557	22,220	26,860
026	UDAG Repayment	87,230	83,522	16,430	49,785
030	Public Transportation Services	2,777,085	2,705,989	2,804,615	3,077,635
032	Public Transportation Projects	21,081	14,732	10,000	11,085
043	2016 GO Bond Debt Service	642,927	645,231	652,315	653,415
044	2023 GO Bond Debt	146	712,851	718,050	718,700
046	2011C Business Park Bonds	324,906	-	-	-
047	Business Dstrct 2013A GO Bonds	349,207	118,552	120,480	122,080
048	TIF 3 Regency Cap Proj	291,860	-	-	-
049	TIF IV	434,328	444,848	357,745	419,925
050	TIF V	13,007	14,585	8,840	10,800
051	Players Fields Capital Imp	4,264	2,797	4,600	3,385
052	2023 GO Bond Capital Expense	5,648,815	218,718	191,430	101,540
053	Building Repair & Maintenance	208,662	421,076	171,300	475,725
054	Planning Fund	2,890,322	1,275,070	154,770	169,215
055	TIF VI	-	77,239	40,730	82,970
057	Computer Replacement	145,404	392,329	353,610	320,535
058	Vehicle Replacement	2,709,994	1,357,502	708,155	986,855
059	Utility Tax Capital Projects	1,618,812	1,606,613	1,700,435	1,640,865
060	Seminary St Business District	44,107	62,313	50,705	71,855
061	Water Operations	7,944,327	8,298,187	8,194,795	8,474,375
067	Refuse	3,131,284	3,287,555	3,352,035	3,614,585
073	Retiree Health	-	-	-	1,152,930
074	Employee Health	-	-	-	6,212,920
078	Risk Management	1,388,136	1,287,328	1,308,275	1,332,965
085	OPEB Trust	1,434,747	1,491,078	1,146,750	149,820
088	Linwood Cemetery Trust	7,941	6,578	1,950	1,875
089	East Linwood Cemetery Trust	66,001	55,498	24,380	27,020
900	Public Library	1,891,514	3,062,265	2,101,430	2,359,770
905	Library Working Cash	41,513	69,355	-	33,830
915	Library Long Term Capital	9,483,273	8,202,952	-	-
918	Capital Improvement/Developmnt	174,321	204,178	-	40,000
Grand Total		93,106,833	83,091,173	71,729,830	86,252,220

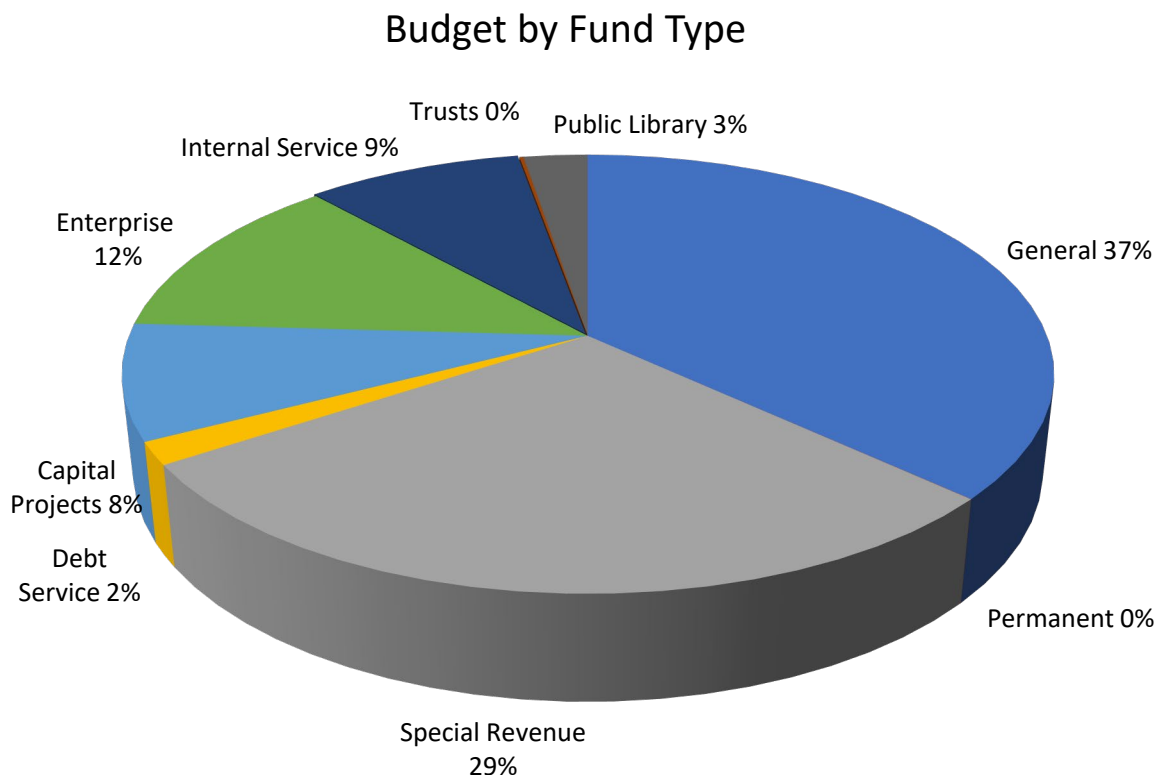
Expenditure Overview

Introduction

As mentioned in the Revenue Overview, the budget is prepared on a fund accounting basis. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Like other local governments, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The funds with the largest expenditures are the General Fund, Grants Fund, Water Fund, Park & Recreation Fund, Employee Health Fund, Refuse Fund, and the Public Transportation Services Fund. For 2026, including interfund transfers, the City is projecting a total of \$33.09 million in expenditures for the General Fund, \$8.00 million for the Grants Fund, \$7.53 million for the Water Fund, \$5.87 million for the Park & Recreation Fund, \$5.38 million for the Employee Health Fund, \$3.61 million for the Refuse Fund, and \$3.08 million for the Public Transportation Services Fund. The General Fund, Park and Recreation Fund, and the Water Fund account for the majority of the City's costs of personnel and day to day operations.

A chart illustrating the expenditure by type of fund is provided below.



Total Expenditures by Category – All Funds Excluding Library

Category	2023 Actual	2024 Actual	2025 Budget	2026 Approved	% of Prior Year Budget
Personnel Services	\$32,848,114	\$35,077,427	\$37,177,185	\$36,507,420	98%
Contractual Services	14,123,429	15,611,594	17,419,840	23,380,705	134%
Commodities	3,574,362	3,582,677	4,675,710	5,192,140	111%
Capital Outlay	5,936,531	6,228,689	6,458,795	7,632,675	118%
Other/Transfers	16,862,411	11,481,009	10,884,100	14,750,565	135%
Grand Total	\$73,344,847	\$71,981,394	\$76,615,630	\$87,463,505	114%

Costs associated with personnel, including salaries, wages, employee benefits and personnel expense account for 49% of the 2025 budget and 42% of the 2026 budget. The majority of the City's personnel are covered by union contracts which drive the budgeting process related to compensation increases, as well as fringe benefits. The organizations include American Federation of State, County and Municipal Employees (AFSCME), three-year contract expiring 2026; the International Association of Firefighters (IAFF), three-year contract expiring 2026; and Public Safety Employees' Organization (PSEO), three-year contract expiring 2026.

Some of the highlights which were in the 2024-2026 union contracts are as follows:

1. Wages. In each calendar year 2024 through 2026, the AFSCME contract allows for an annual 4.0% increase. The IAFF contract allows for an annual 4.0% increase. The PSEO contract restructured the pay scale in 2024 and allows for an annual 4.0% increase in 2025 and 2026.
2. Group Medical Coverage. City employees are covered under a group health care program. Plan options, each of which provide certain basic benefits and comprehensive major medical benefits to age sixty-five, are available to permanent full-time employees and their dependents.

The City has three separate pension programs for full-time employees, the single-employer police and fire pension plans and the Illinois Municipal Retirement Pension Plan which is a multi-employer plan for local government employees.

The contractual category represents the fixed costs of operations of the City and includes electricity, sewer, communications, printing and advertising, and maintenance or improvements to buildings or equipment. Also included in this category are professional services which cover costs such as legal services and audit fees. The City has attempted to reduce expenses such as electricity costs for facilities and structures and fuel costs for City vehicles. In August 2024, the

City Council approved a 36-month electricity supply and transmission agreement with Direct Energy as the electricity supplier for City electric accounts at a rate of .07630/kWh, effective through September 2027. The prior agreement was with Constellation for a rate of .07126/kWh, effective through September 2024. The City will continue to research both areas of electricity and fuel resources and will investigate possible cost saving solutions which will assist in budgetary items for future years. As with the nature of contractual services, discretionary items in this area are minimal.

Commodities are materials or consumable goods the City needs to provide services. Items included in commodities are vehicle supplies and fuel, office supplies, equipment and tools less than \$25,000, chemicals, clothing and special event supplies.

One category of capital outlay expenditures is assets the City purchases or constructs that cost \$25,000 or more that usually have useful life of five years or more such as vehicles, machinery, furniture, equipment, works of art or historical artifacts. The other category of capital outlay expenditures includes assets such as building, land improvements, infrastructure and intangible assets that the City purchases or constructs that cost \$50,000 or more. Although there is no capital budgeted in capital expenditures in 2026 in the General Fund budget, most capital purchases are budgeted in Special Revenue funds, Capital Improvement funds and Enterprise funds.

The other/transfer expenditure category typically includes the contributions to the three replacement programs, transfers to other funds, debt service payments and tax rebate programs. Some divisions may not include contributions to replacement programs.

General Fund Expenditure Overview

General Fund Expenditure Summary

Category	2023 Actual	2024 Actual	2025 Budget	2026 Approved	% of Prior Year Budget
Personnel Services	\$23,717,818	\$25,908,258	\$26,627,970	\$26,818,330	101%
Contractual Services	2,504,131	2,614,917	3,527,970	3,207,800	91%
Commodities	694,810	946,483	1,018,450	755,995	74%
Capital Outlay	0	0	0	0	0%
Other/Transfers	5,253,787	3,115,720	1,032,930	2,306,340	223%
Grand Total	\$32,170,546	\$32,585,378	\$32,207,320	\$33,088,465	103%

Details for each individual division in the General Fund may be found in the General Expenditure section of the document. Departments included in the General Fund are Administration, Finance, Public Works, Community Development, Police and Fire. The departmental budgets serve as a framework in which the managers operate.

The City is projecting a \$881,145 or 2.7% increase when compared to the 2025 General Fund expenditure budget for a total of \$33.1 million. Costs associated with the City's employees make up 81% of the General Fund 2026 budget with the average for this category for the years 2023 through 2026 being 79%. The majority of the City's employees are covered by union contracts, and as such, guaranteed wage increases for cost of living adjustments (COLA), step and/or merit, are dictated by those contracts. As mentioned earlier, the City offers medical and prescription benefits under a self-insured group medical plan managed by UMR, UnitedHealthcare's third-party administrator (TPA), to its employees and, also, optionally to retired employees. In 2026, health insurance premiums for the current employees in the divisions of the General Fund are budgeted at \$2,879,495, or an increase of \$243,465, or 9.23%, when compared to 2025. Retiree health insurance premiums for the divisions in the General Fund are budgeted at \$526,840, or an increase of \$43,670, or 9.03%, when compared to 2025.

In 2026, personnel services, in total, increased \$190,360, or 0.7%, when compared to 2025. Salaries budgeted for regular employees increased \$627,660, or 4.4%, when compared to 2025. Public safety pension contributions decreased \$1.0 million, or 16.3%, and IMRF pension contributions for the other local government employees increased \$179,250, or 33.3%. Finally, in 2026, the OPEB contribution to be transferred to the trust fund is budgeted at \$133,260, while in 2025, \$125,655 was budgeted for OPEB contributions.

Contractual services have been budgeted to decrease by \$320,170, or 9%, when compared to the 2025 approved budget amount. Attorney services decreased in the amount of \$357,000 and the maintenance of computer equipment increased by \$70,895. At the same time, maintenance of building and improvements decreased by \$9,960.

Commodities are budgeted to decrease by \$262,455, or 26%, when compared to 2025. The majority of this decrease is represented in minor tools and apparatus with a \$146,940 decrease, materials to maintain equipment with a \$67,125 decrease, and minor computer equipment and supplies decrease of \$52,425.

No expenditures are budgeted in the capital outlay category for the General Fund in 2026. Administration is recommending that minimal capital be purchased by the General Fund due to the constraints and stagnation in some of the revenue sources.

The "other" category increased \$1,273,410, or 123%. The majority of this increase is represented in the replacement programs. The vehicle replacement program and building repair and maintenance program, when combined, increased by \$690,140 when compared to 2025. In addition, transfers to the Public Transportation Services Fund and the Employee and Retiree Health Funds increased by \$241,690 and \$328,405, respectively.

TOTAL EXPENDITURES BY FUND - FISCAL YEARS 2023 - 2026

Fund	Fund Name	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
001	General	32,170,545	32,585,378	32,207,320	33,088,465
011	Motor Fuel Tax	1,330,982	549,309	1,870,750	1,355,000
012	Community Improvements/Infrast	146	741,974	1,848,250	1,311,110
013	Grants	5,022,561	2,902,954	3,447,280	7,996,900
014	City Gas Tax	1,022,810	573,577	652,990	654,845
015	Federal Special Enforcement	58,041	22,639	-	-
016	Special Enforcement	12,720	26,594	58,035	51,330
017	911 Communications	90,129	132,678	136,370	152,010
018	Storm Water Utility	921,655	949,588	1,036,615	1,345,715
019	Parks & Recreation	5,296,469	6,040,247	7,104,180	5,868,735
020	Airport Operations	329,938	364,856	365,410	378,290
021	Foreign Fire	43,725	58,907	54,225	67,785
023	Property Redevelopment	1,430,205	1,291,442	1,201,885	1,154,055
024	Economic Development	1,687,423	1,009,375	1,963,995	1,843,640
026	UDAG Repayment	233,240	251,612	884,130	683,980
030	Public Transportation Services	2,415,279	2,476,983	2,804,615	3,077,635
032	Public Transportation Projects	468,679	6,666	10,000	8,000
043	2016 GO Bond Debt Service	642,927	645,231	652,315	653,415
044	2023 GO Bond Debt	146	712,851	718,050	718,700
046	2011C Business Park Bonds	324,906	-	-	-
047	Business Dstrct 2013A GO Bonds	116,576	118,630	120,480	122,080
049	TIF IV	529,188	353,813	617,700	517,730
051	Players Fields Capital Imp	2,990	1,318	4,600	2,400
052	2023 GO Bond Capital Expense	666,952	2,240,084	2,572,045	2,642,000
053	Building Repair & Maintenance	138,051	174,707	92,620	1,021,070
054	Planning Fund	3,956,757	1,630,578	255,650	796,000
056	TIF East Main	-	-	-	-
057	Computer Replacement	512,088	95,743	335,100	279,370
058	Vehicle Replacement	1,416,167	3,023,516	613,000	667,700
059	Utility Tax Capital Projects	1,398,594	1,322,248	1,707,405	1,645,520
060	Seminary St Business District	40,010	52,983	43,970	70,450
061	Water Operations	6,323,990	5,894,509	7,394,115	7,528,050
067	Refuse	2,867,188	3,179,198	3,419,770	3,615,090
073	Retiree Health	-	-	-	1,152,930
074	Employee Health	-	-	-	5,377,415
078	Risk Management	868,799	1,483,570	1,257,585	1,450,695
085	OPEB Trust	982,838	1,041,806	1,146,725	149,820
088	Linwood Cemetery Trust	2,936	3,465	1,950	1,875
089	East Linwood Cemetery Trust	19,198	22,365	16,500	13,700
900	Public Library	1,922,231	2,930,295	2,143,850	2,359,770
905	Library Working Cash	40,954	93,917	-	-
915	Library Long Term Capital	11,306,373	8,506,573	-	-
918	Capital Improvement/Developmnt	-	196,000	-	-
Grand Total		86,614,406	83,708,179	78,759,480	89,823,275

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Debt Position Summary

Introduction

From time to time, the City may use the issuance of long-term debt to further the City's capital improvement program. Long-term debt is only used for capital projects that cannot be financed from current revenue sources. The City accounts for the repayment of long-term debt in the debt service funds which include: 2013A Business District Bond Fund, 2016 General Obligation Bonds and the 2023 General Obligation Bonds. The City also accounts for two bonds including the 2015 General Obligation Refunding Bonds (for the 2007 GO Bonds), and the 2017 General Obligation Refunding bonds (for the 2008 Revenue Bonds) and a loan from the Illinois Environmental Protection Agency in the Water Fund.

For fiscal year 2026, the City's current debt principal and interest payments are as follows:

Description	Fund	Note/True Interest Cost	Call On or After	Principal	Interest	Total
GO Bond Series 2013A	2013A Seminary Street Business District (47)	Seminary Street Business District bonds/4.01%	12/30/23	\$90,000	\$31,080	\$121,080
GO Refunding Bonds Series 2015	Water (61)	Refund Series 2007/2.75%	12/30/23	505,000	120,263	625,263
GO Bond Series 2016	2016 GO Bonds (43)	Various capital projects/2.98%	12/30/24	475,000	177,713	652,713
GO Refunding Series 2017	Water (61)	Refund 2008 revenue bonds/3.32%	06/01/27	515,000	199,606	714,606
Go Bond Series 2023	GO 2023 Bonds (44)	Community Center/3.21%	N/A	510,000	208,000	718,000
2009 IL Environmental Protection Agency (IEPA)	Water (61)	Oquawka project/0%	N/A	41,406	0	41,406
TOTAL				\$2,136,406	\$736,662	\$2,873,068

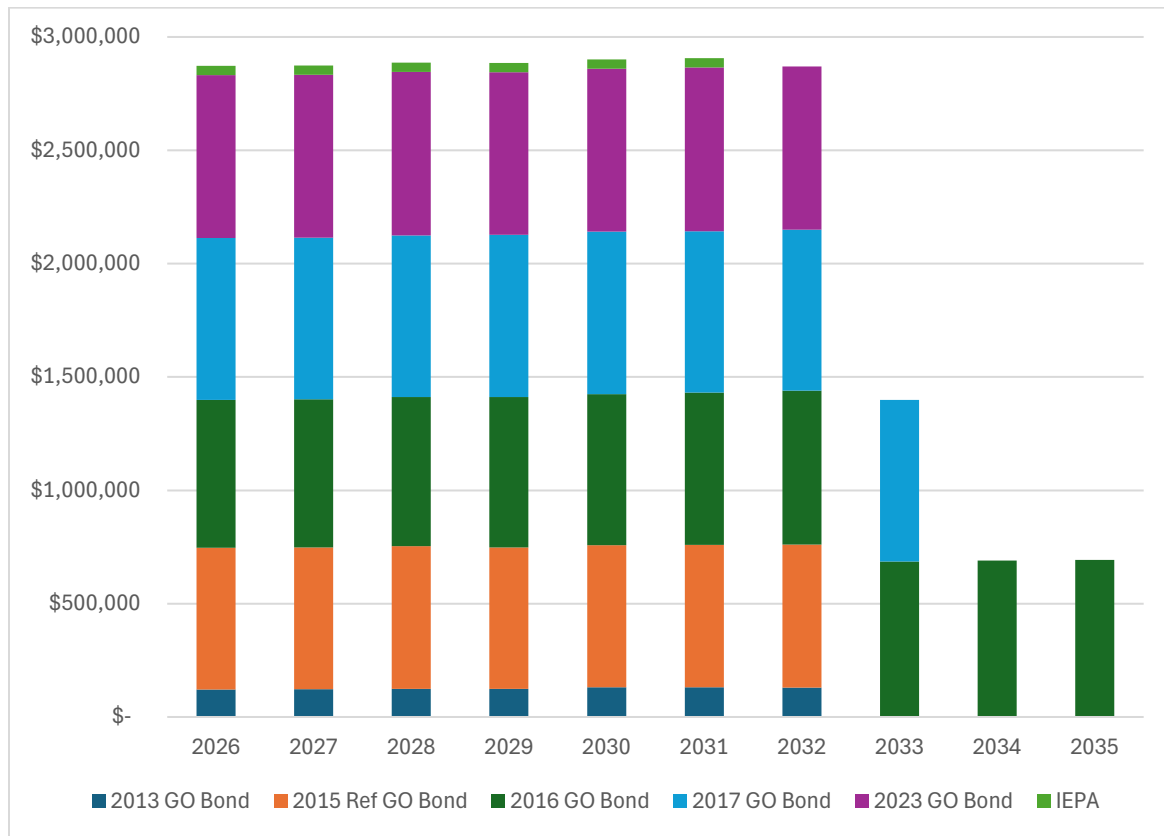
A summary of the revenue source used for the annual debt service payments is provided below.

Debt Series	Debt Service Description	Debt Service Fund Number	Revenue Source to Pay Principal and Interest Payments	Revenue Source Fund Number
2009	Oquawka Water Plant Improvements	61	Water User Fees	61
2013A	Seminary Street Business District	47	Business District Sales Tax	60
2013A	Seminary Street Business District	47	Home Rule Tax	24
2015	Oquawka Water Plant	61	Water User Fees	61
2016	Various Capital Projects	43	Utility Tax	59
2017	Oquawka Water Plant	61	Water User Fees	61
2023	Community Center	44	Home Rule Tax	12

A summary of the current general obligations and the 2009 IEPA loan is provided below.

Debt Series	Original Principal Amount	Principal Remaining as of 1/1/26	Interest Remaining as of 1/1/26	Total Principal & Interest Remaining	Average Remaining Annual Payment	Last Payment
2009	\$801,729	\$248,434	\$0	\$248,434	\$41,406	2031
2013A	1,390,000	750,000	133,310	883,310	126,187	2032
2015	8,290,000	3,885,000	503,838	4,388,838	626,977	2032
2016	9,600,000	5,655,000	1,060,025	6,715,025	671,503	2035
2017	8,320,000	4,745,000	965,625	5,710,625	713,828	2033
2023	4,920,000	4,160,000	873,000	5,033,000	719,000	2032
Total	\$33,321,729	\$19,443,434	\$3,535,798	\$22,979,232	\$2,898,901	

Below is a chart depicting the principal and interest currently outstanding on the City's general obligation and the IEPA loan.



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Fund Balance Projection by Fund

Introduction

In an effort to establish uniformity in fund balance reporting, the Governmental Accounting Standards Board (GASB) issued a pronouncement that created and defined new categories of fund balance. Prior to the issuance of GASB 54, there was a wide disparity in the defining factors between reserved fund balance and unreserved fund balance reported in governmental fund financial statements among governmental entities. Differing governmental entity definitions of these fund balance classifications created comparability issues between governments' financial statements as well as confusion in what actually triggers reserved fund balance. The issuance of GASB 54 created five categories of fund balance with specific reporting requirements that should clarify reporting standards.

The 5 Fund Balance Classifications for Governmental Funds

The following provides information on the five fund balance classifications for governmental funds.

Non-spendable fund balance

- Non-spendable fund balance represents the allocation of fund balance in a non-spendable form such as prepaid items and inventory.
- This fund balance is basically the same categorization as the old method of reserved for prepaid and inventory that historically appeared on governmental funds balance sheet.
- This category could also contain the classification for loans receivable and non-financial assets held for resale. Permanent fund endowments are reported in this category.

Restricted fund balance

These fund balances are subject to external legal restrictions from varying sources such as:

- Federal laws
- State laws
- Creditor or bondholder requirements
- Grantor agency requirements
- Enabling legislation

Committed fund balance

- This fund balance is constrained by action of the highest governing body of the entity (City Council). These actions include but are not limited to the following:

- Ordinances
- Resolutions
- Proclamations
- Rulings
- These segregating actions should be taken before the entity's year end.
- Encumbrances could also be reported in this category.

Assigned fund balance

- Classification of fund balance that is intended for a specific use and is segregated in a less formal manner by the entities governing body (such as a committee decision or vote) or the entities management (the Director of Finance).
- Any appropriation of fund balance not classified elsewhere would default to this category.
- This is the default category for fund balances in funds other than the General Fund such as Debt Funds, Capital Project Funds, and Special Revenue Funds.
- Encumbrances are most likely to now be reported in this category of fund balance.

Unassigned fund balance

- This category is remaining fund balance in the General Fund only that does not fall within the categories described above.
- It is available for any use.
- Other funds besides the general fund use this category in the case of a negative fund balance situation.

Fund Balance Policy

It is also important for a government to formulate a fund balance policy and designate the order of use of the categories described above. Without a formal order of use, the default use of fund balance prescribed by the GASB is restricted, committed, assigned and unassigned. The City does have a formal fund balance policy which is reviewed, updated if necessary and approved by City Council on an annual basis.

Including the Library, the revenues and expenditures, and interfund transfers proposed for 2026 are projected to decrease the City's total fund balance by approximately \$3.6 million with the majority of the decrease stemming from the use of the capital project funds, such as the 2023 GO Bond Capital Expense, Building Repair and Maintenance, and Planning, to complete various projects. The special revenue funds, Storm Water Utility, UDAG Repayment, Property Redevelopment, and Economic Development, are also budgeted to use fund balance to complete various projects. The General Fund is projected to use \$150,385 of fund balance. The General Fund unassigned fund balance is projected to be approximately \$9.9 million. In accordance with the City's adopted fund balance policy, an unreserved fund balance for the General Fund should, at a minimum, equal 30%

(or 16 weeks) of the subsequent fiscal year's expenditures. Any amount below the minimum fund balance amount would require a plan to be submitted to Council for building the fund balance to an appropriate level. The City administration is confident that we will be able to adhere to that policy without issue during the upcoming fiscal year. Please see the City's Financial Policies which is available upon request.

Summary of Revenues, Expenditures, Reserves and Balances by Fund					
Fund	Description	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Adopted
001	General				
	Revenue Total	31,588,290	31,437,731	31,355,075	32,938,080
	Expense Total	32,170,545	32,585,378	32,207,320	33,088,465
	Ending Reserves & Fund Balance	12,332,874	11,185,226	10,332,981	10,182,596
	SPECIAL REVENUE FUNDS				
011	Motor Fuel Tax				
	Revenue Total	1,381,742	1,448,825	1,225,000	1,484,585
	Expense Total	1,330,982	549,309	1,870,750	1,355,000
	Ending Reserves & Fund Balance	1,371,666	2,271,182	1,625,432	1,755,017
012	Community Improvements/Infrast				
	Revenue Total	485,059	1,222,003	1,178,965	1,345,390
	Expense Total	146	741,974	1,848,250	1,311,110
	Ending Reserves & Fund Balance	484,913	964,942	295,657	329,937
013	Grants				
	Revenue Total	4,972,624	2,490,567	3,447,280	7,996,900
	Expense Total	5,022,561	2,902,954	3,447,280	7,996,900
	Ending Reserves & Fund Balance	(208,756)	(621,143)	(621,143)	(621,143)
014	City Gas Tax				
	Revenue Total	658,970	741,457	636,000	631,370
	Expense Total	1,022,810	573,577	652,990	654,845
	Ending Reserves & Fund Balance	183,917	351,797	334,807	311,332
015	Federal Special Enforcement				
	Revenue Total	58,181	22,689	-	1,720
	Expense Total	58,041	22,639	-	-
	Ending Reserves & Fund Balance	140	191	191	1,911
016	Special Enforcement				
	Revenue Total	52,082	44,745	20,000	19,830
	Expense Total	12,720	26,594	58,035	51,330
	Ending Reserves & Fund Balance	512,237	530,388	492,353	460,853
017	911 Communications				
	Revenue Total	90,129	132,678	136,370	152,010
	Expense Total	90,129	132,678	136,370	152,010
	Ending Reserves & Fund Balance	-	-	-	-
018	Storm Water Utility				
	Revenue Total	813,145	799,103	841,175	809,885
	Expense Total	921,655	949,588	1,036,615	1,345,715
	Ending Reserves & Fund Balance	891,993	741,508	546,068	10,238

Summary of Revenues, Expenditures, Reserves and Balances by Fund					
Fund	Description	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Adopted
019	Parks & Recreation				
	Revenue Total	5,866,076	6,128,349	5,980,410	5,742,585
	Expense Total	5,296,469	6,040,247	7,104,180	5,868,735
	Ending Reserves & Fund Balance	3,114,506	3,202,608	2,078,838	1,952,688
020	Airport Operations				
	Revenue Total	424,862	389,237	365,410	378,290
	Expense Total	329,938	364,856	365,410	378,290
	Ending Reserves & Fund Balance	94,923	119,305	119,305	119,305
021	Foreign Fire				
	Revenue Total	81,422	84,864	62,000	67,810
	Expense Total	43,725	58,907	54,225	67,785
	Ending Reserves & Fund Balance	185,261	211,219	218,994	219,019
023	Property Redevelopment				
	Revenue Total	1,415,915	485,522	894,000	865,840
	Expense Total	1,430,205	1,291,442	1,201,885	1,154,055
	Ending Reserves & Fund Balance	1,059,123	253,203	(54,682)	(342,897)
024	Economic Development				
	Revenue Total	1,410,079	1,506,906	1,372,100	1,474,605
	Expense Total	1,687,423	1,009,375	1,963,995	1,843,640
	Ending Reserves & Fund Balance	8,139,438	8,636,969	8,045,074	7,676,039
025	CDBG Repayment				
	Revenue Total	33,040	37,557	22,220	26,860
	Expense Total	-	-	-	-
	Ending Reserves & Fund Balance	801,345	838,902	861,122	887,982
026	UDAG Repayment				
	Revenue Total	87,230	83,522	16,430	49,785
	Expense Total	233,240	251,612	884,130	683,980
	Ending Reserves & Fund Balance	2,247,085	2,078,995	1,211,295	577,100
030	Public Transportation Services				
	Revenue Total	2,777,085	2,705,989	2,804,615	3,077,635
	Expense Total	2,415,279	2,476,983	2,804,615	3,077,635
	Ending Reserves & Fund Balance	(194,149)	34,858	34,858	34,858
032	Public Transportation Projects				
	Revenue Total	21,081	14,732	10,000	11,085
	Expense Total	468,679	6,666	10,000	8,000
	Ending Reserves & Fund Balance	88,850	96,916	96,916	100,001
Total Special Revenue Funds					
	Revenue Total	20,628,723	18,338,746	19,011,975	24,136,185
	Expense Total	20,364,003	17,399,400	23,438,730	25,949,030
	Ending Reserves & Fund Balances	18,772,494	19,711,840	15,285,085	13,472,240

Summary of Revenues, Expenditures, Reserves and Balances by Fund					
Fund	Description	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Adopted
DEBT SERVICE FUNDS					
043	2016 GO Bond Debt Service				
	Revenue Total	642,927	645,231	652,315	653,415
	Expense Total	642,927	645,231	652,315	653,415
	Ending Reserves & Fund Balance	-	-	-	-
044	2023 GO Bond Debt				
	Revenue Total	146	712,851	718,050	718,700
	Expense Total	146	712,851	718,050	718,700
	Ending Reserves & Fund Balance	-	-	-	-
046	2011C Business Park Bonds				
	Revenue Total	324,906	-	-	-
	Expense Total	324,906	-	-	-
	Ending Reserves & Fund Balance	-	-	-	-
047	Business Dstrct 2013A GO Bonds				
	Revenue Total	349,207	118,552	120,480	122,080
	Expense Total	116,576	118,630	120,480	122,080
	Ending Reserves & Fund Balance	78	-	-	-
Total Debt Service Funds					
	Revenue Total	1,317,187	1,476,634	1,490,845	1,494,195
	Expense Total	1,084,556	1,476,712	1,490,845	1,494,195
	Ending Reserves & Fund Balances	78	-	-	-
CAPITAL PROJECT FUNDS					
048	TIF 3 Regency Cap Proj				
	Revenue Total	291,860	-	-	-
	Expense Total	-	-	-	-
	Ending Reserves & Fund Balance	-	-	-	-
049	TIF IV				
	Revenue Total	434,328	444,848	357,745	419,925
	Expense Total	529,188	353,813	617,700	517,730
	Ending Reserves & Fund Balance	1,095,422	1,186,457	926,502	828,697
050	TIF V				
	Revenue Total	13,007	14,585	8,840	10,800
	Expense Total	-	-	-	-
	Ending Reserves & Fund Balance	49,249	63,834	72,674	83,474
051	Players Fields Capital Imp				
	Revenue Total	4,264	2,797	4,600	3,385
	Expense Total	2,990	1,318	4,600	2,400
	Ending Reserves & Fund Balance	25,936	27,414	27,414	28,399

Summary of Revenues, Expenditures, Reserves and Balances by Fund					
Fund	Description	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Adopted
052	2023 GO Bond Capital Expense				
	Revenue Total	5,648,815	218,718	191,430	101,540
	Expense Total	666,952	2,240,084	2,572,045	2,642,000
	Ending Reserves & Fund Balance	4,981,863	2,960,497	579,882	(1,960,578)
053	Building Repair & Maintenance				
	Revenue Total	208,662	421,076	171,300	475,725
	Expense Total	138,051	174,707	92,620	1,021,070
	Ending Reserves & Fund Balance	2,977,984	3,224,353	3,303,033	2,757,688
054	Planning Fund				
	Revenue Total	2,890,322	1,275,070	154,770	169,215
	Expense Total	3,956,757	1,630,578	255,650	796,000
	Ending Reserves & Fund Balance	6,368,984	6,013,475	5,912,595	5,285,810
055	TIF VI				
	Revenue Total	-	77,239	40,730	82,970
	Expense Total	-	-	-	-
	Ending Reserves & Fund Balance	-	77,239	117,969	200,939
056	TIF East Main				
	Revenue Total	-	-	-	-
	Expense Total	-	-	-	-
	Ending Reserves & Fund Balance	-	-	-	-
057	Computer Replacement				
	Revenue Total	145,404	392,329	353,610	320,535
	Expense Total	512,088	95,743	335,100	279,370
	Ending Reserves & Fund Balance	1,267,803	1,564,388	1,582,898	1,624,063
058	Vehicle Replacement				
	Revenue Total	2,709,994	1,357,502	708,155	986,855
	Expense Total	1,416,167	3,023,516	613,000	667,700
	Ending Reserves & Fund Balance	6,548,260	4,882,247	4,977,402	5,296,557
059	Utility Tax Capital Projects				
	Revenue Total	1,618,812	1,606,613	1,700,435	1,640,865
	Expense Total	1,398,594	1,322,248	1,707,405	1,645,520
	Ending Reserves & Fund Balance	1,135,241	1,419,606	1,412,636	1,407,981
060	Seminary St Business District				
	Revenue Total	44,107	62,313	50,705	71,855
	Expense Total	40,010	52,983	43,970	70,450
	Ending Reserves & Fund Balance	10,223	19,553	26,288	27,693
	Total Capital Project Funds				
	Revenue Total	14,009,576	5,873,090	3,742,320	4,283,670
	Expense Total	8,660,796	8,894,991	6,242,090	7,642,240
	Ending Reserves & Fund Balances	24,460,965	21,439,064	18,939,294	15,580,724

Summary of Revenues, Expenditures, Reserves and Balances by Fund					
Fund	Description	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Adopted
ENTERPRISE FUNDS					
061	Water Operations				
	Revenue Total	7,944,327	8,298,187	8,194,795	8,474,375
	Expense Total	6,323,990	5,894,509	7,394,115	7,528,050
	Ending Reserves & Fund Balance	33,358,064	35,761,741	36,562,421	37,508,746
067	Refuse				
	Revenue Total	3,131,284	3,287,555	3,352,035	3,614,585
	Expense Total	2,867,188	3,179,198	3,419,770	3,615,090
	Ending Reserves & Fund Balance	1,278,452	1,386,808	1,319,073	1,318,568
	Total Enterprise Funds				
	Revenue Total	11,075,611	11,585,741	11,546,830	12,088,960
	Expense Total	9,191,177	9,073,707	10,813,885	11,143,140
	Ending Reserves & Fund Balances	34,636,516	37,148,550	37,881,495	38,827,315
INTERNAL SERVICE FUNDS					
073	Retiree Health				
	Revenue Total	-	-	-	1,152,930
	Expense Total	-	-	-	1,152,930
	Ending Reserves & Fund Balance	-	-	-	-
074	Employee Health				
	Revenue Total	-	-	-	6,212,920
	Expense Total	-	-	-	5,377,415
	Ending Reserves & Fund Balance	-	-	-	835,505
078	Risk Management				
	Revenue Total	1,388,136	1,287,328	1,308,275	1,332,965
	Expense Total	868,799	1,483,570	1,257,585	1,450,695
	Ending Reserves & Fund Balance	2,119,512	1,923,269	1,973,959	1,856,229
	Total Internal Service Funds				
	Revenue Total	1,388,136	1,287,328	1,308,275	8,698,815
	Expense Total	868,799	1,483,570	1,257,585	7,981,040
	Ending Reserves & Fund Balances	2,119,512	1,923,269	1,973,959	2,691,734
TRUST/PENSION FUNDS					
085	OPEB Trust				
	Revenue Total	1,434,747	1,491,078	1,146,750	149,820
	Expense Total	982,838	1,041,806	1,146,725	149,820
	Ending Reserves & Fund Balance	2,305,907	2,755,179	2,755,204	2,755,204

Summary of Revenues, Expenditures, Reserves and Balances by Fund					
Fund	Description	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Adopted
PERMANENT FUNDS					
088	Linwood Cemetery Trust				
	Revenue Total	7,941	6,578	1,950	1,875
	Expense Total	2,936	3,465	1,950	1,875
	Ending Reserves & Fund Balance	79,899	83,013	83,013	83,013
089	East Linwood Cemetery Trust				
	Revenue Total	66,001	55,498	24,380	27,020
	Expense Total	19,198	22,365	16,500	13,700
	Ending Reserves & Fund Balance	538,174	571,307	579,187	592,507
Total Permanent Funds					
	Revenue Total	73,942	62,076	26,330	28,895
	Expense Total	22,133	25,829	18,450	15,575
	Ending Reserves & Fund Balances	618,073	654,320	662,200	675,520
COMPONENT UNIT					
900	Public Library				
	Revenue Total	1,891,514	3,062,265	2,101,430	2,359,770
	Expense Total	1,922,231	2,930,295	2,143,850	2,359,770
	Ending Reserves & Fund Balance	431,888	563,859	521,439	521,439
905	Library Working Cash				
	Revenue Total	41,513	69,355	-	33,830
	Expense Total	40,954	93,917	-	-
	Ending Reserves & Fund Balance	91,150	66,589	66,589	100,419
910	Library Computer Replacement				
	Revenue Total	-	-	-	-
	Expense Total	-	-	-	-
	Ending Reserves & Fund Balance	-	-	-	-
915	Library Long Term Capital				
	Revenue Total	9,483,273	8,202,952	-	-
	Expense Total	11,306,373	8,506,573	-	-
	Ending Reserves & Fund Balance	(586,718)	(890,339)	(890,339)	(890,339)
918	Capital Improvement/Developmnt				
	Revenue Total	174,321	204,178	-	40,000
	Expense Total	-	196,000	-	-
	Ending Reserves & Fund Balance	189,381	197,558	197,558	237,558
Total Component Unit Funds					
	Revenue Total	11,590,620	11,538,750	2,101,430	2,433,600
	Expense Total	13,269,558	11,726,785	2,143,850	2,359,770
	Ending Reserves & Fund Balances	125,701	(62,334)	(104,754)	(30,924)
Total All Funds					
	Revenue Total	93,106,833	83,091,173	71,729,830	86,252,220
	Expense Total	86,614,406	83,708,179	78,759,480	89,823,275
	Ending Reserves & Fund Balances	95,372,120	94,755,114	87,725,464	84,154,409

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FUND SUMMARY BY CATEGORY 2023 - 2026

Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
GENERAL FUND				
General				
Taxes	26,670,343	26,543,316	26,985,185	28,245,340
Licenses and Permits	441,907	446,597	435,380	446,090
Fines and Costs	337,441	389,954	289,260	384,425
Use of Money & Property	1,384,744	1,332,755	1,137,175	1,005,440
Intergovernmental Revenue	1,256,017	1,427,941	1,394,380	1,520,950
Charges for Current Services	1,359,244	1,226,058	1,064,695	1,273,835
Other Revenue	138,148	71,110	49,000	62,000
Reimbursement from Others	446	-	-	-
Revenue	31,588,290	31,437,731	31,355,075	32,938,080
Personnel Services	23,717,818	25,908,258	26,627,970	26,818,330
Contractual Services	2,504,131	2,614,917	3,527,970	3,207,800
Commodities	694,810	946,483	1,018,450	755,995
Other Charges	5,253,787	3,115,720	1,032,930	2,306,340
Expense	32,170,545	32,585,378	32,207,320	33,088,465
General	(582,255)	(1,147,648)	(852,245)	(150,385)
Total General Fund				
Revenue Total	31,588,290	31,437,731	31,355,075	32,938,080
Expense Total	32,170,545	32,585,378	32,207,320	33,088,465
Revenue Over/(Under) Expense	(582,255)	(1,147,648)	(852,245)	(150,385)

FUND SUMMARY BY CATEGORY 2023 - 2026

Description

2023 Actual

2024 Actual

2025 Budget

2026 Adopted

SPECIAL REVENUE FUNDS

Motor Fuel Tax

Use of Money & Property	78,506	103,101	25,000	92,230
Intergovernmental Revenue	1,303,237	1,345,724	1,200,000	1,392,355
Revenue	1,381,742	1,448,825	1,225,000	1,484,585

Contractual Services	644,328	67,294	1,375,000	950,000
Commodities	286,710	337,035	410,000	405,000
Capital Outlay	399,945	144,979	-	-
Other Charges	-	-	85,750	-
Expense	1,330,982	549,309	1,870,750	1,355,000

Motor Fuel Tax	50,760	899,517	(645,750)	129,585
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Community Improvements/Infrastructure

Taxes	482,607	1,186,135	1,155,715	1,311,390
Use of Money & Property	2,453	35,868	23,250	34,000
Revenue	485,059	1,222,003	1,178,965	1,345,390

Contractual Services	-	720	470,200	60,500
Commodities	-	18,403	-	357,350
Capital Outlay	-	-	650,000	24,000
Other Charges	146	722,851	728,050	869,260
Expense	146	741,974	1,848,250	1,311,110

Community Imp/Infra	484,913	480,029	(669,285)	34,280
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Grants

Intergovernmental Revenue	3,931,735	2,066,536	2,981,530	5,656,840
Transfer from Other Funds	1,040,889	424,031	465,750	2,340,060
Revenue	4,972,624	2,490,567	3,447,280	7,996,900

Personnel Services	10,676	13,468	27,030	-
Contractual Services	422,466	291,418	616,940	969,100
Commodities	49,790	13,610	-	230,000
Capital Outlay	1,282,973	1,234,140	1,850,000	5,850,560
Other Charges	3,256,655	1,350,318	953,310	947,240
Expense	5,022,561	2,902,954	3,447,280	7,996,900

Grants	(49,938)	(412,387)	-	-
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FUND SUMMARY BY CATEGORY 2023 - 2026

Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
City Gas Tax				
Taxes	633,654	624,601	630,000	620,000
Use of Money & Property	22,568	13,262	6,000	11,370
Intergovernmental Revenue	1,519	8,966	-	-
Charges for Current Services	358	684	-	-
Other Revenue	871	27,641	-	-
Reimbursement from Others	-	66,303	-	-
Revenue	658,970	741,457	636,000	631,370
Personnel Services	634,921	231,936	249,230	273,165
Contractual Services	157,663	111,778	194,860	187,520
Commodities	141,448	164,560	208,900	191,700
Capital Outlay	88,760	65,303	-	-
Other Charges	18	-	-	2,460
Expense	1,022,810	573,577	652,990	654,845
City Gas Tax	(363,841)	167,880	(16,990)	(23,475)
Federal Special Enforcement				
Use of Money & Property	1,955	816	-	1,720
Intergovernmental Revenue	56,226	21,873	-	-
Revenue	58,181	22,689	-	1,720
Contractual Services	19,847	11,129	-	-
Commodities	38,194	11,510	-	-
Expense	58,041	22,639	-	-
Federal Special Enforcement	140	51	-	1,720
Special Enforcement				
Fines and Costs	3,529	159	2,000	2,000
Use of Money & Property	25,065	27,739	18,000	17,830
Intergovernmental Revenue	18,589	13,482	-	-
Other Revenue	4,900	3,365	-	-
Revenue	52,082	44,745	20,000	19,830
Personnel Services	10,145	-	-	-
Contractual Services	1,792	15,996	32,205	12,585
Commodities	783	9,598	9,100	38,745
Other Charges	-	1,000	16,730	-
Expense	12,720	26,594	58,035	51,330
Special Enforcement	39,362	18,151	(38,035)	(31,500)

FUND SUMMARY BY CATEGORY 2023 - 2026

Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
911 Communications				
Intergovernmental Revenue	90,129	132,678	136,370	152,010
Revenue	90,129	132,678	136,370	152,010
Personnel Services	90,129	132,678	136,370	150,750
Other Charges	-	-	-	1,260
Expense	90,129	132,678	136,370	152,010
911 Communications	-	-	-	-
Storm Water Utility				
Taxes	750,486	741,000	799,805	774,110
Use of Money & Property	50,092	46,297	38,770	28,175
Intergovernmental Revenue	8,625	11,206	2,600	7,600
Other Revenue	3,942	600	-	-
Revenue	813,145	799,103	841,175	809,885
Personnel Services	533,201	456,755	488,520	473,985
Contractual Services	22,509	160,262	122,830	282,295
Commodities	95,507	78,446	75,265	94,395
Capital Outlay	28,380	217,166	350,000	450,000
Other Charges	242,058	36,960	-	45,040
Expense	921,655	949,588	1,036,615	1,345,715
Storm Water Utility	(108,510)	(150,485)	(195,440)	(535,830)
Parks & Recreation				
Taxes	4,269,997	4,394,654	4,367,280	4,086,670
Use of Money & Property	1,466,975	1,540,195	1,522,880	1,573,915
Charges for Current Services	38,585	37,822	40,000	35,000
Other Revenue	49,144	136,760	39,200	34,500
Transfer from Other Funds	40,739	18,595	11,050	12,500
Reimbursement from Others	636	323	-	-
Revenue	5,866,076	6,128,349	5,980,410	5,742,585
Personnel Services	2,737,789	2,955,870	3,504,260	3,192,750
Contractual Services	1,460,767	1,856,558	2,018,625	1,405,550
Commodities	648,478	711,565	804,805	653,885
Capital Outlay	-	80,000	-	-
Other Charges	449,435	436,254	776,490	616,550
Expense	5,296,469	6,040,247	7,104,180	5,868,735
Parks & Recreation	569,607	88,102	(1,123,770)	(126,150)

FUND SUMMARY BY CATEGORY 2023 - 2026

Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Airport Operations				
Taxes	5,067	1,851	5,275	5,280
Use of Money & Property	337,794	291,984	230,840	283,545
Intergovernmental Revenue	81,985	95,328	-	-
Charges for Current Services	15	30	-	-
Transfer from Other Funds	-	-	129,295	89,465
Reimbursement from Others	-	45	-	-
Revenue	424,862	389,237	365,410	378,290
Personnel Services	98,215	137,476	139,355	143,595
Contractual Services	121,771	76,361	58,795	61,375
Commodities	46,636	121,216	114,340	103,770
Other Charges	63,316	29,803	52,920	69,550
Expense	329,938	364,856	365,410	378,290
Airport Operations	94,923	24,382	-	-
Foreign Fire				
Use of Money & Property	7,196	9,295	-	5,810
Intergovernmental Revenue	74,226	75,570	62,000	62,000
Revenue	81,422	84,864	62,000	67,810
Contractual Services	1,516	4,864	23,825	25,825
Commodities	42,210	54,043	30,400	41,960
Expense	43,725	58,907	54,225	67,785
Foreign Fire	37,696	25,958	7,775	25
Property Redevelopment				
Use of Money & Property	55,848	29,309	19,000	3,340
Intergovernmental Revenue	-	90,699	-	-
Charges for Current Services	655,754	71,216	500,000	500,000
Other Revenue	343	5,177	-	-
Transfer from Other Funds	703,970	289,121	375,000	362,500
Revenue	1,415,915	485,522	894,000	865,840
Personnel Services	27,100	28,957	30,280	32,015
Contractual Services	783,038	922,024	508,105	506,120
Commodities	419	-	-	-
Capital Outlay	-	813	-	-
Other Charges	619,648	339,648	663,500	615,920
Expense	1,430,205	1,291,442	1,201,885	1,154,055
Property Redevelopment	(14,289)	(805,920)	(307,885)	(288,215)

FUND SUMMARY BY CATEGORY 2023 - 2026

Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Economic Development				
Taxes	1,163,283	1,186,135	1,155,715	1,311,390
Use of Money & Property	200,565	315,088	216,385	163,215
Other Revenue	46,231	5,683	-	-
Revenue	1,410,079	1,506,906	1,372,100	1,474,605
Personnel Services	117,241	148,302	175,480	225,520
Contractual Services	244,484	274,160	306,155	307,000
Commodities	1,467	-	-	-
Other Charges	1,324,231	586,913	1,482,360	1,311,120
Expense	1,687,423	1,009,375	1,963,995	1,843,640
Economic Development	(277,343)	497,531	(591,895)	(369,035)
CDBG Repayment				
Use of Money & Property	33,040	37,557	22,220	26,860
Revenue	33,040	37,557	22,220	26,860
Expense	-	-	-	-
CDBG Repayment	33,040	37,557	22,220	26,860
UDAG Repayment				
Use of Money & Property	87,230	83,522	16,430	49,785
Revenue	87,230	83,522	16,430	49,785
Personnel Services	-	25,694	-	-
Contractual Services	26,712	27,709	37,400	21,480
Capital Outlay	-	-	171,730	-
Other Charges	206,527	198,209	675,000	662,500
Expense	233,240	251,612	884,130	683,980
UDAG Repayment	(146,010)	(168,090)	(867,700)	(634,195)
Public Transportation Services				
Use of Money & Property	108,796	105,517	89,200	101,325
Intergovernmental Revenue	2,010,395	2,209,850	2,328,550	2,347,755
Transfer from Other Funds	657,894	389,902	386,865	628,555
Reimbursement from Others	-	720	-	-
Revenue	2,777,085	2,705,989	2,804,615	3,077,635
Personnel Services	1,680,035	1,783,649	1,941,170	2,114,095
Contractual Services	385,478	398,860	485,400	518,960
Commodities	349,547	283,900	377,805	377,390
Other Charges	219	10,574	240	67,190
Expense	2,415,279	2,476,983	2,804,615	3,077,635
Public Transportation Services	361,806	229,006	-	-

FUND SUMMARY BY CATEGORY 2023 - 2026

Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Public Transportation Projects				
Use of Money & Property	15,481	4,377	-	3,085
Other Revenue	5,600	-	10,000	8,000
Transfer from Other Funds	-	10,356	-	-
Revenue	21,081	14,732	10,000	11,085
Contractual Services	5,596	6,452	10,000	8,000
Commodities	1,329	215	-	-
Other Charges	461,754	-	-	-
Expense	468,679	6,666	10,000	8,000
Public Transportation Projects	(447,598)	8,066	-	3,085
Total Special Revenue Funds				
Revenue Total	20,628,723	18,338,746	19,011,975	24,136,185
Expense Total	20,364,003	17,399,400	23,438,730	25,949,030
Revenue Over/(Under) Expense	264,719	939,346	(4,426,755)	(1,812,845)

FUND SUMMARY BY CATEGORY 2023 - 2026

Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
DEBT SERVICE FUNDS				
2016 GO Bond Debt Service				
Transfer from Other Funds	642,927	645,231	652,315	653,415
Revenue	642,927	645,231	652,315	653,415
Contractual Services	464	518	800	700
Other Charges	642,463	644,713	651,515	652,715
Expense	642,927	645,231	652,315	653,415
2016 GO Bond Debt Service	-	-	-	-
2023 GO Bond Debt				
Transfer from Other Funds	146	712,851	718,050	718,700
Revenue	146	712,851	718,050	718,700
Contractual Services	146	518	800	700
Other Charges	-	712,333	717,250	718,000
Expense	146	712,851	718,050	718,700
2023 GO Bond Debt	-	-	-	-
2011C Business Park Bonds				
Use of Money & Property	80,883	-	-	-
Transfer from Other Funds	244,023	-	-	-
Revenue	324,906	-	-	-
Contractual Services	646	-	-	-
Other Charges	324,260	-	-	-
Expense	324,906	-	-	-
2011C Business Park Bonds	-	-	-	-
Business District 2013A GO Bonds				
Use of Money & Property	474	2	-	-
Other Revenue	13,822	-	-	-
Transfer from Other Funds	334,912	118,550	120,480	122,080
Revenue	349,207	118,552	120,480	122,080
Contractual Services	896	950	1,000	1,000
Other Charges	115,680	117,680	119,480	121,080
Expense	116,576	118,630	120,480	122,080
Bus Dist 2013A GO Bonds	232,631	(78)	-	-
Total Debt Service Funds				
Revenue Total	1,317,187	1,476,634	1,490,845	1,494,195
Expense Total	1,084,556	1,476,712	1,490,845	1,494,195
Revenue Over/(Under) Expense	232,631	(78)	-	-

FUND SUMMARY BY CATEGORY 2023 - 2026

Description

2023 Actual

2024 Actual

2025 Budget

2026 Adopted

CAPITAL PROJECT FUNDS

TIF 3 Regency Capital Projects

Taxes	77,833	-	-	-
Use of Money & Property	229	-	-	-
Transfer from Other Funds	213,798	-	-	-
Revenue	291,860	-	-	-

Expense	-	-	-	-
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TIF 3 Regency Capital Projects	291,860	-	-	-
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TIF IV

Taxes	376,511	388,145	352,850	377,400
Use of Money & Property	55,250	55,953	4,895	42,525
Reimbursement from Others	2,567	750	-	-
Revenue	434,328	444,848	357,745	419,925

Contractual Services	19,231	88,996	377,700	457,730
Commodities	5,053	-	-	-
Capital Outlay	-	-	150,000	-
Other Charges	504,904	264,817	90,000	60,000
Expense	529,188	353,813	617,700	517,730

TIF IV	(94,860)	91,035	(259,955)	(97,805)
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TIF V

Taxes	10,823	11,861	8,470	8,530
Use of Money & Property	2,184	2,724	370	2,270
Revenue	13,007	14,585	8,840	10,800

Expense	-	-	-	-
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TIF V	13,007	14,585	8,840	10,800
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Players Fields Capital Improvements

Use of Money & Property	4,264	2,797	4,600	3,385
Revenue	4,264	2,797	4,600	3,385

Contractual Services	91	36	-	-
Commodities	2,899	1,283	4,600	2,400
Expense	2,990	1,318	4,600	2,400

Players Fields Cap Imp	1,274	1,479	-	985
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FUND SUMMARY BY CATEGORY 2023 - 2026

Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
2023 GO Bond Capital Expense				
Use of Money & Property	228,132	218,718	191,430	101,540
Other Revenue	4,920,000	-	-	-
Other Financing Source	500,683	-	-	-
Revenue	5,648,815	218,718	191,430	101,540
Contractual Services	126,238	2,240,084	2,100	2,000
Capital Outlay	540,714	-	2,569,945	-
Other Charges	-	-	-	2,640,000
Expense	666,952	2,240,084	2,572,045	2,642,000
2023 GO Bond Capital Expense	4,981,863	(2,021,366)	(2,380,615)	(2,540,460)
Building Repair and Maintenance				
Use of Money & Property	109,302	159,255	99,900	113,225
Transfer from Other Funds	99,360	261,821	71,400	362,500
Revenue	208,662	421,076	171,300	475,725
Contractual Services	27,569	111,796	37,500	185,175
Commodities	-	-	-	30,650
Capital Outlay	85,875	62,910	55,120	805,245
Other Charges	24,607	-	-	-
Expense	138,051	174,707	92,620	1,021,070
Bldg Repair and Maintenance	70,611	246,369	78,680	(545,345)
Planning Fund				
Use of Money & Property	264,799	270,070	154,770	169,215
Other Revenue	10,203	-	-	-
Transfer from Other Funds	2,615,320	1,000,000	-	-
Reimbursement from Others	-	5,000	-	-
Revenue	2,890,322	1,275,070	154,770	169,215
Contractual Services	1,787,284	2,890	5,000	575,000
Commodities	31,081	55,654	20,000	20,000
Capital Outlay	1,877,447	1,437,610	-	125,000
Other Charges	260,944	134,423	230,650	76,000
Expense	3,956,757	1,630,578	255,650	796,000
Planning Fund	(1,066,434)	(355,508)	(100,880)	(626,785)

FUND SUMMARY BY CATEGORY 2023 - 2026

Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
TIF VI				
Taxes	-	75,729	40,400	80,800
Use of Money & Property	-	1,510	330	2,170
Revenue	-	77,239	40,730	82,970
Expense	-	-	-	-
TIF VI	-	77,239	40,730	82,970
Computer Replacement				
Use of Money & Property	65,004	73,700	43,290	51,835
Intergovernmental Revenue	-	113,069	-	-
Transfer from Other Funds	80,400	205,560	310,320	268,700
Revenue	145,404	392,329	353,610	320,535
Contractual Services	38,136	11,273	1,500	1,000
Commodities	345,237	84,470	158,600	148,370
Capital Outlay	128,715	-	175,000	-
Other Charges	-	-	-	130,000
Expense	512,088	95,743	335,100	279,370
Computer Replacement	(366,684)	296,585	18,510	41,165
Vehicle Replacement				
Use of Money & Property	252,514	246,065	139,955	142,355
Other Revenue	7,500	32,150	-	-
Transfer from Other Funds	2,449,980	1,070,457	568,200	844,500
Reimbursement from Others	-	8,830	-	-
Revenue	2,709,994	1,357,502	708,155	986,855
Contractual Services	5,119	3,597	3,000	3,000
Commodities	12,875	34,377	123,000	-
Capital Outlay	1,398,173	2,985,542	487,000	377,870
Other Charges	-	-	-	286,830
Expense	1,416,167	3,023,516	613,000	667,700
Vehicle Replacement	1,293,827	(1,666,013)	95,155	319,155

FUND SUMMARY BY CATEGORY 2023 - 2026

Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Utility Tax Capital Projects				
Taxes	1,523,714	1,504,455	1,614,195	1,571,680
Use of Money & Property	95,098	102,158	69,510	69,185
Transfer from Other Funds	-	-	16,730	-
Revenue	1,618,812	1,606,613	1,700,435	1,640,865
Contractual Services	148,099	86,687	530,000	351,000
Commodities	6,512	1,339	170,085	634,630
Capital Outlay	105,549	225	-	-
Other Charges	1,138,434	1,233,998	1,007,320	659,890
Expense	1,398,594	1,322,248	1,707,405	1,645,520
Utility Tax Capital Projects	220,218	284,365	(6,970)	(4,655)
Seminary St. Business District				
Taxes	43,702	61,457	50,135	71,150
Use of Money & Property	405	856	570	705
Revenue	44,107	62,313	50,705	71,855
Other Charges	40,010	52,983	43,970	70,450
Expense	40,010	52,983	43,970	70,450
Seminary St. Business District	4,097	9,329	6,735	1,405
Total Capital Project Funds				
Revenue Total	14,009,576	5,873,090	3,742,320	4,283,670
Expense Total	8,660,796	8,894,991	6,242,090	7,642,240
Revenue Over/(Under) Expense	5,348,781	(3,021,901)	(2,499,770)	(3,358,570)

FUND SUMMARY BY CATEGORY 2023 - 2026

Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
ENTERPRISE FUNDS				
Water Operations				
Use of Money & Property	7,608,203	7,958,394	7,922,530	7,823,590
Charges for Current Services	78,030	79,686	72,265	72,300
Other Revenue	243,766	260,107	200,000	250,000
Reimbursement from Others	14,327	-	-	-
Other Financing Source	-	-	-	328,485
Revenue	7,944,327	8,298,187	8,194,795	8,474,375
Personnel Services	2,111,216	2,050,773	2,547,645	2,780,100
Contractual Services	1,564,211	1,742,337	2,155,300	2,117,215
Commodities	747,293	639,635	1,150,110	1,105,650
Other Charges	1,901,269	1,461,764	1,541,060	1,525,085
Expense	6,323,990	5,894,509	7,394,115	7,528,050
Water Operations	1,620,337	2,403,677	800,680	946,325
Refuse				
Use of Money & Property	92,198	108,825	75,000	88,445
Charges for Current Services	3,039,070	3,178,696	3,277,035	3,526,140
Other Revenue	17	34	-	-
Revenue	3,131,284	3,287,555	3,352,035	3,614,585
Personnel Services	42,835	52,610	51,570	52,550
Contractual Services	2,808,456	3,130,825	3,363,880	3,558,340
Commodities	-	-	250	-
Other Charges	15,897	(4,237)	4,070	4,200
Expense	2,867,188	3,179,198	3,419,770	3,615,090
Refuse	264,097	108,357	(67,735)	(505)
Total Enterprise Funds				
Revenue Total	11,075,611	11,585,741	11,546,830	12,088,960
Expense Total	9,191,177	9,073,707	10,813,885	11,143,140
Revenue Over/(Under) Expense	1,884,434	2,512,034	732,945	945,820

FUND SUMMARY BY CATEGORY 2023 - 2026

Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
INTERNAL SERVICE FUNDS				
Retiree Health				
Charges for Current Services	-	-	-	789,650
Transfer from Other Funds	-	-	-	363,280
Revenue	-	-	-	1,152,930
Contractual Services	-	-	-	1,152,930
Expense	-	-	-	1,152,930
Retiree Health	-	-	-	-
Employee Health				
Charges for Current Services	-	-	-	5,442,465
Other Revenue	-	-	-	331,800
Transfer from Other Funds	-	-	-	438,655
Revenue	-	-	-	6,212,920
Personnel Services	-	-	-	47,550
Contractual Services	-	-	-	5,055,290
Commodities	-	-	-	250
Other Charges	-	-	-	274,325
Expense	-	-	-	5,377,415
Employee Health	-	-	-	835,505
Risk Management				
Use of Money & Property	94,240	100,870	52,580	77,295
Charges for Current Services	1,143,395	1,128,345	1,255,695	1,255,670
Other Revenue	31,774	18,328	-	-
Reimbursement from Others	1,368	3,632	-	-
Other Financing Source	117,359	36,152	-	-
Revenue	1,388,136	1,287,328	1,308,275	1,332,965
Personnel Services	55,488	111,116	113,080	55,195
Contractual Services	786,817	1,341,430	1,144,050	1,390,440
Commodities	26,083	15,338	-	-
Other Charges	411	15,686	455	5,060
Expense	868,799	1,483,570	1,257,585	1,450,695
Risk Management	519,337	(196,243)	50,690	(117,730)
Total Internal Service Funds				
Revenue Total	1,388,136	1,287,328	1,308,275	8,698,815
Expense Total	868,799	1,483,570	1,257,585	7,981,040
Revenue Over/(Under) Expense	519,337	(196,243)	50,690	717,775

FUND SUMMARY BY CATEGORY 2023 - 2026

Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
TRUST FUNDS				
OPEB Trust				
Use of Money & Property	310,419	304,603	-	-
Charges for Current Services	1,124,328	1,186,475	1,146,750	149,820
Revenue	1,434,747	1,491,078	1,146,750	149,820
Personnel Services	981,305	1,039,884	1,145,225	147,820
Contractual Services	1,533	1,922	1,500	2,000
Expense	982,838	1,041,806	1,146,725	149,820
OPEB Trust	451,909	449,272	25	-
Total Internal Service Funds				
Revenue Total	1,434,747	1,491,078	1,146,750	149,820
Expense Total	982,838	1,041,806	1,146,725	149,820
Revenue Over/(Under) Expense	451,909	449,272	25	-

FUND SUMMARY BY CATEGORY 2023 - 2026

Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
PERMANENT FUNDS				
Linwood Cemetery Trust				
Use of Money & Property	7,941	6,578	1,950	1,875
Revenue	7,941	6,578	1,950	1,875
Contractual Services	848	1,086	900	1,875
Other Charges	2,087	2,378	1,050	-
Expense	2,936	3,465	1,950	1,875
Linwood Cemetery Trust	5,006	3,113	-	-
East Linwood Cemetery Trust				
Use of Money & Property	51,589	42,448	14,980	14,020
Other Revenue	14,411	13,050	9,400	13,000
Revenue	66,001	55,498	24,380	27,020
Contractual Services	5,546	6,148	6,500	1,200
Other Charges	13,652	16,216	10,000	12,500
Expense	19,198	22,365	16,500	13,700
East Linwood Cemetery Trust	46,803	33,133	7,880	13,320
Total Permanent Funds				
Revenue Total	73,942	62,076	26,330	28,895
Expense Total	22,133	25,829	18,450	15,575
Revenue Over/(Under) Expense	51,809	36,247	7,880	13,320

FUND SUMMARY BY CATEGORY 2023 - 2026

Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
COMPONENT UNIT				
Public Library				
Taxes	1,697,562	1,880,104	1,985,430	2,132,270
Licenses and Permits	2,158	2,097	500	1,000
Fines and Costs	71	201	1,000	100
Use of Money & Property	47,898	42,460	18,000	20,000
Intergovernmental Revenue	62,997	82,690	51,500	44,300
Charges for Current Services	3,546	1,573	1,000	1,000
Other Revenue	11,472	21,425	11,000	11,700
Transfer from Other Funds	51,552	1,019,917	-	-
Reimbursement from Others	14,259	11,799	33,000	149,400
Revenue	1,891,514	3,062,265	2,101,430	2,359,770
Personnel Services	1,149,742	1,284,635	1,466,920	1,589,480
Contractual Services	308,226	353,505	346,500	416,400
Commodities	236,228	275,821	238,200	250,500
Other Charges	228,036	1,016,334	92,230	103,390
Expense	1,922,231	2,930,295	2,143,850	2,359,770
Public Library	(30,718)	131,971	(42,420)	-
Library Working Cash				
Use of Money & Property	3,745	3,355	-	-
Transfer from Other Funds	37,769	66,000	-	33,830
Revenue	41,513	69,355	-	33,830
Other Charges	40,954	93,917	-	-
Expense	40,954	93,917	-	-
Library Working Cash	560	(24,562)	-	33,830
Library Long Term Capital				
Taxes	40,000	40,000	-	-
Fines and Costs	1,096	1,574	-	-
Use of Money & Property	76,740	69,612	-	-
Intergovernmental Revenue	4,611,977	6,149,303	-	-
Other Revenue	4,004,459	4,401	-	-
Transfer from Other Funds	-	1,254,000	-	-
Reimbursement from Others	749,000	684,062	-	-
Revenue	9,483,273	8,202,952	-	-
Contractual Services	21,734	282,841	-	-
Commodities	243,750	1,443,313	-	-
Capital Outlay	8,950,890	1,225,582	-	-
Other Charges	2,090,000	5,554,838	-	-
Expense	11,306,373	8,506,573	-	-
Library Long Term Capital	(1,823,101)	(303,621)	-	-

FUND SUMMARY BY CATEGORY 2023 - 2026

Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Library Capital Improvement/Development				
Use of Money & Property	5,321	8,178	-	-
Transfer from Other Funds	169,000	196,000	-	40,000
Revenue	174,321	204,178	-	40,000
Other Charges	-	196,000	-	-
Expense	-	196,000	-	-
Library Capital Imp/Dev	174,321	8,178	-	40,000
Total Component Unit				
Revenue Total	11,590,620	11,538,750	2,101,430	2,433,600
Expense Total	13,269,558	11,726,785	2,143,850	2,359,770
Revenue Over/(Under) Expense	(1,678,938)	(188,035)	(42,420)	73,830
Grand Total				
Total Revenues	93,106,833	83,091,173	71,729,830	86,252,220
Total Expenses	86,614,406	83,708,179	78,759,480	89,823,275
Grand Total	6,492,427	(617,006)	(7,029,650)	(3,571,055)

City of Galesburg 2026 Budget Fund Summary

Fund/Division	Fund/ Division Number	2026 Revenues	Use from Other Sources	2026 Expenditures
General Fund	001			
City Council	105			162,685
City Manager	110			524,520
City Clerk	115			429,625
Human Resources/Benefits	120			263,845
Legal	145			229,990
Contracts and Subsidies	160			2,699,960
Finance	205			1,043,620
Management Information Systems	207			659,975
Building & Grounds	304			612,925
Planning	305			247,570
Inspections	306			1,020,240
Engineering	410			718,965
Fleet Services	445			612,580
Street and Bridge Maintenance	450			2,121,085
Fire and Police Commission	505			29,760
Police	510			9,852,810
School Crossing Guard	525			172,570
Communications and Records	550			2,799,080
Fire	605			8,878,585
Emergency Services	630			8,075
GENERAL FUND		32,938,080	150,385	33,088,465
SPECIAL REVENUE FUNDS				
Motor Fuel Tax	011	1,484,585	-	1,355,000
Community Improvements/Infrastructure	012	1,345,390	-	1,311,110
Grants	013	7,996,900	-	7,996,900
City Gas Tax	014	631,370	23,475	654,845
Federal Special Enforcement	015	1,720	-	0
Special Enforcements	016	19,830	31,500	51,330
ETSB	017	152,010	-	152,010
Storm Water Utility	018	809,885	535,830	1,345,715
Park Fund	019			
Park & Recreation Administration	1905			2,419,360
Park Operation and Maintenance	1915			701,375
Golf Course	1920			986,485
Allison Campground	1925			98,530
Lake Storey Beach	1930			84,255
Lake Storey Pavilion	1935			113,105
Recreation Special Programs	1940			230,315
Lakeside Recreation Facility	1945			97,085
Lakeside Water Park	1950			320,170

City of Galesburg 2026 Budget Fund Summary

Fund/Division	Fund/ Division Number	2026 Revenues	Use from Other Sources	2026 Expenditures
Hawthorne Pool	1955			140,995
Hawthorne Gymnasium	1960			52,640
Maintenance of Linwood Cemetery	1965			210,380
Forestry	1975			414,040
Park Fund		5,742,585	126,150	5,868,735
Airport Fund	020	378,290	-	378,290
Foreign Fire	021	67,810	-	67,785
Property Redevelopment	023	865,840	288,215	1,154,055
Economic Development	024	1,474,605	369,035	1,843,640
CDBG Repayment	025	26,860	-	0
UDAG Repayment	026	49,785	634,195	683,980
Public Transportation Services	030			
Handivan	320			1,299,685
Bus Subsidy	370			1,777,950
		3,077,635	-	3,077,635
Public Transportation Projects	032	11,085	-	8,000
Total Special Revenue Funds		24,136,185	2,008,400	25,949,030
DEBT SERVICE FUNDS				
2016 GO Bond Debt Service	043	653,415	-	653,415
2023 GO Bond Debt	044	718,700	-	718,700
2013A Seminary Street Business District	047	122,080	-	122,080
Total Debt Service Funds		1,494,195	-	1,494,195
CAPITAL PROJECT FUNDS				
TIF IV	049	419,925	97,805	517,730
TIF V	050	10,800	-	0
Player Fees	051	3,385	-	2,400
2023 GO Bond Capital Expense	052	101,540	2,540,460	2,642,000
Building Repair & Maintenance	053	475,725	545,345	1,021,070
Planning Fund	054	169,215	626,785	796,000
TIF VI	055	82,970	-	0
Computer Replacement	057	320,535	-	279,370
Vehicle Replacement	058	986,855	-	667,700
Utility Tax Capital Projects	059	1,640,865	4,655	1,645,520
Seminary Street Business District	060	71,855	-	70,450
Total Capital Project Funds		4,283,670	3,815,050	7,642,240
ENTERPRISE FUNDS				
Water Operations	061	8,474,375	-	7,528,050
Refuse	067	3,614,585	505	3,615,090

City of Galesburg 2026 Budget Fund Summary

Fund/Division	Fund/ Division Number	2026 Revenues	Use from Other Sources	2026 Expenditures
Total Enterprise Funds		12,088,960	505	11,143,140
INTERNAL SERVICE FUNDS				
Retiree Health	073	1,152,930	-	1,152,930
Employee Health	074	6,212,920	-	5,377,415
Risk Management	078	1,332,965	117,730	1,450,695
Total Internal Service Funds		8,698,815	117,730	7,981,040
TRUST/PENSION FUNDS				
OPEB Trust	085	149,820	-	149,820
Total Trust/Pension Funds		149,820	-	149,820
PERMANENT FUNDS				
Linwood Cemetery	088	1,875	-	1,875
East Linwood Cemetery	089	27,020	-	13,700
Total Permanent Funds		28,895	-	15,575
COMPONENT UNIT				
Galesburg Public Library	900	2,359,770	-	2,359,770
Galesburg Library Working Cash	905	33,830	-	0
Galesburg Library Long Term Capital	915	-	-	0
Capital Improvement/Development	918	40,000	-	0
Total Component Unit		2,433,600	-	2,359,770
Grand Total - All Funds		\$ 86,252,220	\$ 6,092,070	\$ 89,823,275

General Fund Summary

Division	Divison No.	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Revenue	0000	31,588,290	31,437,731	31,355,075	32,938,080
City Council	0105	139,412	187,130	150,900	162,685
City Manager	0110	384,801	468,047	512,045	524,520
City Clerk	0115	364,338	368,983	404,400	429,625
Human Resources/Benefits	0120	288,388	226,464	265,360	263,845
Legal	0145	254,033	277,231	418,955	229,990
Contracts and Subsidies	0160	4,482,438	3,284,409	2,337,110	2,699,960
Finance	0205	933,330	837,320	961,130	1,043,620
Management Information Systems	0207	436,987	609,986	768,020	659,975
Buildings & Grounds	0304	-	-	-	612,925
Planning	0305	75,534	80,439	138,450	247,570
Inspections	0306	932,532	897,280	925,860	1,020,240
Engineering	0410	551,754	515,933	646,945	718,965
Fleet Services	0445	558,649	561,411	556,790	612,580
Street & Bridge Maintenance	0450	1,867,796	1,896,609	2,114,465	2,121,085
Fire & Police Commission	0505	31,627	32,740	47,075	29,760
Police	0510	9,792,872	10,272,824	10,184,480	9,852,810
School Crossing Guards	0525	133,450	163,278	172,255	172,570
Communications and Records	0550	2,250,398	2,284,192	2,602,800	2,799,080
Fire	0605	8,654,122	9,600,026	8,915,670	8,878,585
Emergency Services	0630	9,621	6,428	84,610	8,075
Revenue Total		31,588,290	31,437,731	31,355,075	32,938,080
Expense Total		32,142,084	32,570,728	32,207,320	33,088,465

Summary by Source

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
General Fund				
Taxes	26,670,343	26,543,316	26,985,185	28,245,340
Licenses and Permits	441,907	446,597	435,380	446,090
Fines and Costs	337,441	389,954	289,260	384,425
Use of Money & Property	1,384,744	1,332,755	1,137,175	1,005,440
Intergovernmental Revenue	1,256,017	1,427,941	1,394,380	1,520,950
Charges for Current Services	1,359,244	1,226,058	1,064,695	1,273,835
Other Revenue	138,148	71,110	49,000	62,000
Reimbursement from Others	446	-	-	-
General Fund	31,588,290	31,437,731	31,355,075	32,938,080

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
General Fund					
30010	Taxes				
30010	Property Taxes	7,643,394	7,961,650	8,281,320	8,607,705
30011	SSA #1 Property Tax	137,570	159,063	174,250	172,115
30020	Replacement Taxes	2,526,812	1,503,246	1,768,770	1,369,295
30030	State Income Tax	4,590,338	4,914,634	5,021,480	5,402,995
30040	Sales Tax	5,296,532	5,541,464	5,559,300	6,104,100
30043	Local Use Tax	1,005,465	907,838	935,000	191,740
30050	Home Rule Tax	3,058,069	3,097,199	2,773,715	3,835,485
30060	Prepared Food & Bev Tax	1,766,783	1,821,311	1,854,900	1,881,185
30090	Video Gambling Tax	624,826	615,037	592,490	665,720
30100	Municipal Auto Rental Tax	20,555	21,876	23,960	15,000
30100	Taxes	26,670,343	26,543,316	26,985,185	28,245,340
31010 Licenses and Permits					
31010	Liquor Licenses	238,040	230,684	235,000	232,000
31015	Gaming License	48,296	49,221	52,000	54,900
31020	Entertainment Permit	1,200	1,400	1,000	-
31021	Adult Establishment Lic.	1,000	810	1,000	1,000
31030	Sidewalk Cafe License	900	800	900	900
31035	Tree Service Provider Registrtn	600	900	80	750
31040	General Contractor Regist.	21,900	23,000	19,000	22,500
31042	Excavator Registration	2,800	2,700	2,500	3,000
31045	Heating Contractor Licenses	4,610	5,300	4,500	5,125
31050	Electric Contractors Lic.	1,310	1,270	1,000	1,250
31055	Demolition Contractor Licenses	1,900	1,500	1,500	1,875
31070	Taxi Cab Company Permits	550	50	100	55
31080	Taxi Cab Individual License	700	550	300	275
31100	Wrecker Registration	600	725	700	1,000
31120	Animal Control Licenses	34,458	34,490	32,000	33,500
31200	Mobile Home Park Permits	3,610	3,610	3,200	4,200
31300	Rental Housing Registration	70,137	68,737	68,000	67,500
31900	Misc Licenses & Permits	9,296	20,850	12,600	16,260
31900	Licenses and Permits	441,907	446,597	435,380	446,090
32010 Fines and Costs					
32010	Fines & Costs	80,900	78,229	73,740	100,000
32015	Vehicle Impound Fees	146,500	162,000	126,830	150,625
32020	Administrative Tickets	5,875	5,705	5,850	11,000
32022	Finance Administrative Fines	402	1,608	300	1,500
32030	Fire Department Fines	150	50	100	100
32035	Clerk Adminstrative Fines	4,290	4,044	2,980	4,000
32040	Traffic Violations-Non Moving	2,959	6,800	5,860	6,500
32100	Adjudication Court Costs	16,775	20,850	15,000	20,000
32120	Police Adjudication Fines	18,710	33,280	15,000	20,000
32122	Finance Adjudication Fines	1,800	8,225	600	7,500
32125	General Adjudication Fines	34,825	36,488	24,000	38,000
32130	Fire Adjudication Fines	150	75	200	200
32135	Clerk Adjudication Fines	22,305	30,325	16,800	23,000
32145	CD Adjudication Fines	1,801	2,275	2,000	2,000
32800	Fines and Costs	337,441	389,954	289,260	384,425
33010 Use of Money & Property					
33010	Interest on Investments	601,389	672,629	482,325	401,530
33012	Unrealized Gain on Investment	36,505	(14,069)	-	-

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
33018	Interest Income-Leases	1,389	1,354	-	-
33020	Interest on loans	10,739	9,204	1,000	495
33100	Rental of Property	4,707	6,852	-	21,810
33105	Site Management	84,478	95,786	90,000	95,000
33400	Franchise Fees	335,368	276,622	271,650	234,025
33425	Telecom Infrastructure Fees	302,525	278,010	286,300	246,010
33450	Public Works Use of Materials	933	-	-	-
33650	Information Services	4,425	4,560	4,700	5,070
33865	Pop Commission	1,892	1,732	1,200	1,500
33900	Miscellaneous Revenue	393	76	-	-
33900	Use of Money & Property	1,384,744	1,332,755	1,137,175	1,005,440
35100	Intergovernmental Revenue				
35100	Fed Operat Assist Grants	23,438	23,417	25,000	20,000
35300	State Operating Assist Grants	8,287	12,583	-	-
35315	Federal Reimbursements	-	1,549	-	-
35325	State Reimbursements	59,584	59,472	28,000	48,000
35360	Mtce of State Highways	81,525	84,372	84,300	84,400
35370	Mtce of Traffic Signals	18,783	11,738	12,000	12,000
35450	Fire Training Act	9,951	24,776	-	-
35640	PSB Communications & Records	878,337	1,001,786	1,037,215	1,139,085
35800	Ambulance Dispatch Fees	19,975	19,975	19,975	19,975
35850	Crossing Guards	66,744	68,628	86,130	85,595
35855	School Liason Officer	75,491	105,549	94,260	97,795
35900	Misc Intergovernmental Revenue	13,901	14,095	7,500	14,100
35900	Intergovernmental Revenue	1,256,017	1,427,941	1,394,380	1,520,950
36010	Charges for Current Services				
36010	Building Permits	282,207	118,384	30,000	100,000
36020	Electrical Inspections	51,504	84,576	15,000	50,000
36030	Plumbing/Sewer Install Permit	12,806	16,621	4,000	15,000
36040	Heating Install Permits	20,169	34,402	5,000	15,000
36050	Sewer Excavation Permits	5,350	10,775	6,000	8,000
36070	Moving/Wrecking Permits	1,625	4,057	1,000	1,500
36100	Sidewalk/Street Permits	3,390	4,734	3,500	4,000
36120	Weed Cleaning/Removals	92,914	127,408	125,000	135,000
36125	Demolitions	-	55	-	-
36255	Garage Services	61,646	48,152	35,000	52,000
36400	Fire Protection Services	-	1,275	-	-
36410	Fire Prevention Permits	12,510	13,055	11,575	13,575
36420	False Alarm Fee	50,525	38,775	35,000	35,000
36430	Fire Protection CntrctI Srvce	10,222	10,222	10,000	10,000
36440	Fire Extrication Services	723	10,270	1,500	1,500
36500	Zoning Appeals	2,900	1,850	3,000	2,500
36600	Reproduced Documents Fee	864	901	1,000	1,500
36610	Subdivision Fees	1,500	1,650	900	1,200
36800	Housing Authority Inspections	-	-	120	-
36860	Pub Works Mtce/Overhead	1,231	1,410	400	1,200
36864	Property Maintenance Admin Fee	30,120	28,960	20,160	30,000
36865	Property Maintenance Lien Fee	45,232	45,408	11,440	45,000
36870	Penalties/Accounting Services	21,641	22,678	18,240	19,330
36875	Administrative Fee	649,646	600,303	726,660	732,330
36883	Third Party Collection Fee	-	25	-	-
36900	Misc Charges - Current Service	520	113	200	200
36900	Charges for Current Services	1,359,244	1,226,058	1,064,695	1,273,835

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
37010	Other Revenue				
37050	Sale of Property	5,510	13,254	5,000	5,000
37110	Contrib/Donations Fire	110	201	-	-
37850	Accident Report Revenue	4,756	5,035	4,000	5,000
37900	Miscellaneous Other Revenue	127,772	52,621	40,000	52,000
37900	Other Revenue	138,148	71,110	49,000	62,000
39100	Reimbursement from Others				
39100	Reimbursements	446	-	-	-
39100	Reimbursement from Others	446	-	-	-
	General Fund	31,588,290	31,437,731	31,355,075	32,938,080

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
001	General				
0000					
	Taxes				
001-0000-30010-00	Property Tax	7,643,394	7,961,650	8,281,320	8,607,705
001-0000-30011-00	SSA #1 Property Tax	137,570	159,063	174,250	172,115
001-0000-30020-00	Replacement Tax	2,526,812	1,503,246	1,768,770	1,369,295
001-0000-30030-00	State Income Tax	4,590,338	4,914,634	5,021,480	5,402,995
001-0000-30040-00	Sales Tax	5,296,532	5,541,464	5,559,300	6,104,100
001-0000-30043-00	Local Use Tax	1,005,465	907,838	935,000	191,740
001-0000-30050-00	Home Rule Tax	3,058,069	3,097,199	2,773,715	3,835,485
001-0000-30060-00	Food & Beverage Tax	1,766,783	1,821,311	1,854,900	1,881,185
001-0000-30090-00	Video Gambling Tax	624,826	615,037	592,490	665,720
001-0000-30100-00	Municipal Auto Rental Tax	20,555	21,876	23,960	15,000
	Taxes	26,670,343	26,543,316	26,985,185	28,245,340
	Licenses and Permits				
001-0000-31010-00	Liquor Licenses	238,040	230,684	235,000	232,000
001-0000-31015-00	Gaming License	48,296	49,221	52,000	54,900
001-0000-31020-00	Entertainment Permits	1,200	1,400	1,000	-
001-0000-31021-00	Adult Establishment Licenses	1,000	810	1,000	1,000
001-0000-31030-00	Sidewalk Cafe Licenses	900	800	900	900
001-0000-31035-00	Tree Service Provider Registrtn	600	900	80	750
001-0000-31040-00	General Contractor Registratn	21,900	23,000	19,000	22,500
001-0000-31042-00	Excavator Registration	2,800	2,700	2,500	3,000
001-0000-31045-00	Heating Contractor Licenses	4,610	5,300	4,500	5,125
001-0000-31050-00	Electric Contracor Licenses	1,310	1,270	1,000	1,250
001-0000-31055-00	Demolition Contractor License	1,900	1,500	1,500	1,875
001-0000-31070-00	Taxi Cab Company Permits	550	50	100	55
001-0000-31080-00	Taxi Cab Individual Licenses	700	550	300	275
001-0000-31100-00	Wrecker Registration	600	725	700	1,000
001-0000-31120-00	Animal Control Licenses	34,458	34,490	32,000	33,500
001-0000-31200-00	Mobile Home Park Permits	3,610	3,610	3,200	4,200
001-0000-31300-00	Rental Housing Registration	70,137	68,737	68,000	67,500
001-0000-31900-00	Misc Licenses & Permits	9,296	20,850	12,600	16,260
	Licenses and Permits	441,907	446,597	435,380	446,090
	Fines and Costs				
001-0000-32010-00	Fines and Costs	80,900	78,229	73,740	100,000
001-0000-32015-00	Vehicle Impound Fees	146,500	162,000	126,830	150,625
001-0000-32020-00	Administrative Tickets	5,875	5,705	5,850	11,000
001-0000-32022-00	Finance Administrative Fines	402	1,608	300	1,500
001-0000-32030-00	Fire Department Fines	150	50	100	100
001-0000-32035-00	Clerk Adminstrative Fines	4,290	4,044	2,980	4,000
001-0000-32040-00	Non-Moving Traffic Violations	2,959	6,800	5,860	6,500
001-0000-32100-00	Adjudication Court Costs	16,775	20,850	15,000	20,000
001-0000-32120-00	Police Adjudication Fines	18,710	33,280	15,000	20,000

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
001-0000-32122-00	Finance Adjudication Fines	1,800	8,225	600	7,500
001-0000-32125-00	General Adjudication Fines	34,825	36,488	24,000	38,000
001-0000-32130-00	Fire Adjudication Fines	150	75	200	200
001-0000-32135-00	Clerk Adjudication Fines	22,305	30,325	16,800	23,000
001-0000-32145-00	CD Adjudication Fines	1,801	2,275	2,000	2,000
	Fines and Costs	337,441	389,954	289,260	384,425
	Use of Money & Property				
001-0000-33010-00	Interest Income on Investments	601,389	672,629	482,325	401,530
001-0000-33012-00	Unrealized Gain on Investment	36,505	(14,069)	-	-
001-0000-33018-00	Interest Income-Leases	1,389	1,354	-	-
001-0000-33020-00	Interest on Loans	10,739	9,204	1,000	495
001-0000-33100-00	Rental of Property	4,707	6,852	-	21,810
001-0000-33105-00	Site Management	84,478	95,786	90,000	95,000
001-0000-33400-00	Franchise Fees	335,368	276,622	271,650	234,025
001-0000-33425-00	Telecommunication Infrast Fee	302,525	278,010	286,300	246,010
001-0000-33450-00	Public Works Use of Material	933	-	-	-
001-0000-33650-00	Information Services	4,425	4,560	4,700	5,070
001-0000-33865-00	General Fund Pop Commission	1,892	1,732	1,200	1,500
001-0000-33900-00	Miscellaneous Revenue	393	76	-	-
	Use of Money & Property	1,384,744	1,332,755	1,137,175	1,005,440
	Intergovernmental Revenue				
001-0000-35100-00	Fed Operate Assist Grants	23,438	23,417	25,000	20,000
001-0000-35300-00	State Operate Assist Grant	8,287	12,583	-	-
001-0000-35315-00	Federal Reimbursements	-	1,549	-	-
001-0000-35325-00	State Reimbursements	59,584	59,472	28,000	48,000
001-0000-35360-00	Maintenance of State Highways	81,525	84,372	84,300	84,400
001-0000-35370-00	Maintenance of Traffic Signals	18,783	11,738	12,000	12,000
001-0000-35450-00	Fire Training Act	9,951	24,776	-	-
001-0000-35640-00	Pub Saf Bldg Comm/Records	878,337	1,001,786	1,037,215	1,139,085
001-0000-35800-00	Ambulance Dispatch Fee	19,975	19,975	19,975	19,975
001-0000-35850-00	Crossing Guards	66,744	68,628	86,130	85,595
001-0000-35855-00	School Liaison Officer	75,491	105,549	94,260	97,795
001-0000-35900-00	Misc Intergovernmental Rev	13,901	14,095	7,500	14,100
	Intergovernmental Revenue	1,256,017	1,427,941	1,394,380	1,520,950
	Charges for Current Services				
001-0000-36010-00	Building Permits	282,207	118,384	30,000	100,000
001-0000-36020-00	Electrical Inspection Permits	51,504	84,576	15,000	50,000
001-0000-36030-00	Plumbing/Sewer Install Permits	12,806	16,621	4,000	15,000
001-0000-36040-00	Heating Installation Permits	20,169	34,402	5,000	15,000
001-0000-36050-00	Sewer Excavation Permits	5,350	10,775	6,000	8,000
001-0000-36070-00	Moving/Wrecking Permits	1,625	4,057	1,000	1,500
001-0000-36100-00	Sidewalk/Street Permits	3,390	4,734	3,500	4,000
001-0000-36120-00	Weed Cleaning/Removals	92,914	127,408	125,000	135,000
001-0000-36125-00	Demolitions	-	55	-	-

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
001-0000-36255-00	Garage Services	61,646	48,152	35,000	52,000
001-0000-36400-00	Fire Protection Services	-	1,275	-	-
001-0000-36410-00	Fire Prevention Permits	12,510	13,055	11,575	13,575
001-0000-36420-00	False Alarm Permit Fees	50,525	38,775	35,000	35,000
001-0000-36430-00	Fire Protection Cntrctl Svcs	10,222	10,222	10,000	10,000
001-0000-36440-00	Fire Extrication Services	723	10,270	1,500	1,500
001-0000-36500-00	Zoning Appeals	2,900	1,850	3,000	2,500
001-0000-36600-00	Reproduced Documents Fee	864	901	1,000	1,500
001-0000-36610-00	Subdivision Fees	1,500	1,650	900	1,200
001-0000-36800-00	Housing Authority Inspection	-	-	120	-
001-0000-36860-00	Pub Works Mtce/Overhead	1,231	1,410	400	1,200
001-0000-36864-00	Property Maintenance Admin Fee	30,120	28,960	20,160	30,000
001-0000-36865-00	Property Maintenance Lien Fee	45,232	45,408	11,440	45,000
001-0000-36870-00	Penalties/Accounting Services	21,641	22,678	18,240	19,330
001-0000-36875-00	Administrative Fee	649,646	600,303	726,660	732,330
001-0000-36883-00	Third Party Collection Fee	-	25	-	-
001-0000-36900-00	Misc Chgs - Current Services	520	113	200	200
	Charges for Current Services	1,359,244	1,226,058	1,064,695	1,273,835
	Other Revenue				
001-0000-37050-00	Sale of Property	5,510	13,254	5,000	5,000
001-0000-37110-00	Cont./Donation - Fire	110	201	-	-
001-0000-37850-00	Accident Report Revenue	4,756	5,035	4,000	5,000
001-0000-37900-00	Misc Other Revenue	127,772	52,621	40,000	52,000
	Other Revenue	138,148	71,110	49,000	62,000
	Reimbursement from Others				
001-0000-39100-00	Reimbursements	446	-	-	-
	Reimbursement from Others	446	-	-	-
0000		31,588,290	31,437,731	31,355,075	32,938,080
001	General	31,588,290	31,437,731	31,355,075	32,938,080

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Summary by Source

Expense	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
General Fund				
Personnel Services	23,717,818	25,908,258	26,627,970	26,818,330
Contractual Services	2,504,131	2,614,917	3,527,970	3,207,800
Commodities	694,810	946,483	1,018,450	755,995
Other Charges	5,225,326	3,101,070	1,032,930	2,306,340
General Fund	32,142,084	32,570,728	32,207,320	33,088,465

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
General Fund					
41000	Personnel Services				
41000	Regular Employees	12,027,563	13,277,791	14,310,160	14,937,820
41005	Workers Comp Wages	20,590	36,788	-	-
42000	Temporary Employees	251,954	308,509	336,480	344,455
43000	Overtime	499,030	534,576	506,205	553,285
45000	Callout Pay	32,809	26,040	27,800	27,800
45400	Police Sign on Bonus	42,000	34,000	32,000	42,000
45500	Canine Pay	6,563	6,743	7,290	7,880
47500	Term Life Insurance	22,864	23,111	22,795	22,335
47600	Workers Comp Premium	277,320	292,080	320,520	339,595
47700	Health Insurance Premium	2,211,247	2,387,822	2,636,030	2,879,495
47750	Retiree Health Insurance	465,546	473,419	483,170	526,840
47755	OPEB Contributions	124,110	123,350	125,655	133,260
47760	Retirement Health Savings	115,336	155,871	159,580	167,030
47770	Health Savings Account	83,862	81,675	77,600	88,200
48000	Pension Contributions	416,946	555,916	537,950	717,200
48010	Public Safety Pension Cons	6,607,425	7,037,070	6,430,085	5,384,880
48200	Social Security Contributions	511,358	541,406	602,420	637,305
48400	IMRF Employer Paid Member Cons	994	12,092	11,730	8,950
49500	Contract Education Incentive	300	-	500	-
49500	Personnel Services	23,717,818	25,908,258	26,627,970	26,818,330
Contractual Services					
51000	Contractual Services				
51000	Professional Services	197,476	230,682	216,320	265,675
51010	External Attorney Fees	245,361	270,788	405,000	100,000
51300	Recording Fees	6,144	6,096	7,100	7,100
51500	Printing and Advertising	26,937	22,568	26,650	34,300
52000	Electricity	272,236	271,591	331,690	419,915
52300	Heat	2,955	4,589	5,405	9,315
52500	Sewer	2,536	2,795	3,620	7,960
53000	Postage	22,115	22,956	25,015	27,640
54000	Telecommunications	73,007	78,224	103,200	145,920
54500	Training and Travel	237,335	90,265	187,180	143,385
54700	Car Allowance	3,813	5,987	6,270	6,270
55000	Dues and Subscriptions	37,817	30,795	39,915	83,490
55400	Private Property Maintenance	110,294	136,889	125,000	150,000
55500	Maintenance of Equipment	132,298	150,623	152,580	135,295
55700	Mtce of Buildings & Improvemnt	111,071	154,474	166,235	156,275
55800	Maintenance Computer Equipment	409,515	487,812	700,935	771,830
56000	Rentals	841	343	420	435
56506	Flexible Spending Admini	1,150	1,336	1,800	-
56596	Auto Liability	13,920	11,100	11,100	11,700
56597	Property Repairs	171,500	187,395	205,560	245,965
57000	Bonds	315	193	1,425	550
57500	Laundry & Cleaning Services	5,127	6,306	7,200	9,200
58500	Receptions/Office Functions	10,517	9,366	24,050	23,100
59300	Mtce Medical/Safety Supplies	882	2,547	1,200	2,725
59500	Contract Serv Not Classified	-	-	313,620	-
59516	Information Services	8,466	6,954	11,000	10,000
59520	Youth Commission	814	60	2,860	2,020
59521	Prairieland Animal Center	234,120	234,120	234,120	234,120
59523	SSA#1 Mntce Property/ReplaceTX	165,570	188,063	211,000	203,115
59526	Landmark Commission	-	-	500	500
59590	Contractual Services	2,504,131	2,614,917	3,527,970	3,207,800

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
61000	Commodities				
61000	Office Supplies	41,404	29,223	42,850	40,700
61500	Minor Office Mach & Equipmt	107	119	500	500
61700	Minor Computer Equip/Supplies	58,991	79,207	99,625	47,200
61800	Minor Furniture	10,053	18,553	8,400	18,250
62500	Motor Vehicle Supplies	139,306	173,047	178,500	154,700
62510	Gasoline	144,727	157,203	162,370	162,710
63000	Shop Supplies	12,839	16,403	13,000	13,600
63500	Botanical & Ag. Supplies	1,799	4,014	2,700	2,700
64200	Neighborhood Improvemnt Actvty	-	-	1,000	1,000
64500	Traffic Control Supplies	306	515	300	300
64800	Survey & Testing Supplies	899	114	2,800	2,800
65000	Cleaning & Household Supplies	12,268	13,013	12,700	19,950
65500	Materials to Maintain Equipmt	28,200	69,631	103,425	36,300
66000	Materials Maintain Blds/Improv	7,202	28,704	9,890	19,100
66500	Minor Tools & Apparatus	80,224	211,008	205,995	59,055
67000	Books	11,238	4,412	5,200	6,250
67500	Safety Clothing & Supplies	113,192	104,102	120,600	121,685
68000	Food	1,175	4,622	4,730	3,830
68500	Chemicals	7,132	5,689	8,565	10,565
68600	Emerg Med & Protect Supplies	7,099	9,100	13,450	13,500
69000	Firearms & Supplies	14,867	16,685	19,100	19,000
69300	Cannine Supplies	1,047	290	2,000	1,500
69400	Licensing & Tag Supplies	735	829	750	800
69400	Commodities	694,810	946,483	1,018,450	755,995
83030	Other Charges				
83100	Contribution to Others	1,685	137,443	5,000	3,000
84500	Property Tax	9,115	20,008	20,780	20,300
85013	Grant Fund Transfer To	131,282	-	-	-
85019	Park & Rec Transfer to	25,000	-	-	-
85023	Property Redvlpmnt Transfer To	306,470	100,000	100,000	100,000
85030	Handivan Transfer To	196,141	389,902	386,865	628,555
85053	Bldg Rep Mtce Transfer To	19,740	48,900	19,260	250,000
85054	Planning Fund Transfer To	2,590,714	1,000,000	-	-
85057	Computer Replacemt Transfer To	70,500	199,440	306,420	257,850
85058	Vehicle Replacemt Transfer To	1,696,560	858,802	32,100	491,500
85073	Transfer to Retiree Health	-	-	-	76,405
85074	Transfer to Employee Health	-	-	-	252,000
85500	Refunds & Reimbursements	8,098	8,098	8,100	8,100
87350	Interest on Leases	1,883	502	-	-
88150	Lease Principal Payments	35,785	24,610	-	-
88300	Lease Payments	(21,332)	(8,518)	18,005	15,100
89500	Bad Debt Expense	153,685	321,883	136,400	203,530
89600	Cash Over & Short	1	-	-	-
89600	Other Charges	5,225,326	3,101,070	1,032,930	2,306,340
	General Fund	32,142,084	32,570,728	32,207,320	33,088,465

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
001	General				
0105	City Council				
	Personnel Services				
001-0105-41000-00	Regular Employees	47,000	47,000	47,000	47,000
001-0105-48200-00	Social Security Contributions	3,595	3,595	3,600	3,600
	Personnel Services	50,596	50,596	50,600	50,600
	Contractual Services				
001-0105-51000-00	Professional Services	55,885	79,445	65,660	63,215
001-0105-51500-00	Printing & Advertising	53	-	-	-
001-0105-53000-00	Postage	1	-	270	-
001-0105-54000-00	Telecommunications	4,527	4,684	6,670	6,670
001-0105-54500-00	Training and Travel	6,797	7,307	9,500	10,000
001-0105-55000-00	Dues & Subscriptions	2,740	2,000	2,000	2,000
001-0105-55800-00	Maint of Computer Equipment	2,364	58	100	-
001-0105-58500-00	Receptions & Office Functions	453	149	750	350
	Contractual Services	72,820	93,642	84,950	82,235
	Commodities				
001-0105-61000-00	Office Supplies	295	368	350	350
001-0105-61700-00	Minor Computer Equip & Supp	1,777	-	-	-
001-0105-61800-00	Minor Furniture	50	13,305	-	14,500
001-0105-67000-00	Books & Pamphlets	135	-	-	-
	Commodities	2,256	13,673	350	14,850
	Other Charges				
001-0105-85057-00	Computer Replacement Contrbbtn	13,740	29,220	15,000	15,000
	Other Charges	13,740	29,220	15,000	15,000
0105	City Council	139,412	187,130	150,900	162,685

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0110	City Manager				
	Personnel Services				
001-0110-41000-00	Regular Employees	278,650	306,572	320,240	315,165
001-0110-42000-00	Temporary Employees	22,435	18,330	16,500	17,500
001-0110-47500-00	Term Life Insurance	859	1,116	1,220	1,090
001-0110-47600-00	Workers Compensation Premium	2,400	2,220	3,240	3,865
001-0110-47700-00	Health Insurance Premium	17,965	44,800	48,410	44,250
001-0110-47760-00	Retirement Health Savings	1,231	3,609	3,600	3,205
001-0110-47770-00	Health Savings Account	1,500	3,000	2,250	2,250
001-0110-48000-00	Pension Contributions	15,043	24,240	26,900	35,230
001-0110-48200-00	Social Security Contributions	22,699	23,592	26,665	25,450
001-0110-48400-00	IMRF Employer Paid Member Cons	994	12,092	11,730	8,950
	Personnel Services	363,774	439,571	460,755	456,955
	Contractual Services				
001-0110-51000-00	Professional Services	275	16	700	15,000
001-0110-51500-00	Printing & Advertising	-	-	-	10,000
001-0110-53000-00	Postage	46	157	370	250
001-0110-54000-00	Telecommunications	1,327	1,737	1,960	1,900
001-0110-54500-00	Training and Travel	1,588	3,876	19,000	11,150
001-0110-54700-00	Car Allowance	2,320	4,800	4,800	4,800
001-0110-55000-00	Dues & Subscriptions	3,013	1,364	2,570	2,780
001-0110-55500-00	Maintenance of Equipment	247	247	275	195
001-0110-55800-00	Maint of Computer Equipment	2,597	2,251	2,455	2,900
001-0110-56597-00	Prop Prem-Risk Mgt Contrib	2,420	2,235	2,700	565
001-0110-57000-00	Bonds	-	-	75	-
001-0110-58500-00	Receptions & Office Functions	565	2,094	11,250	11,000
	Contractual Services	14,398	18,776	46,155	60,540
	Commodities				
001-0110-61000-00	Office Supplies	1,250	1,648	1,500	1,950
001-0110-61700-00	Minor Computer Equip & Supp	228	3,115	-	-
001-0110-61800-00	Minor Furniture	-	1,962	-	-
001-0110-66000-00	Materials to Mntn Bldgs/Improv	-	104	-	700
001-0110-67000-00	Books & Pamphlets	-	180	-	250
	Commodities	1,478	7,009	1,500	2,900
	Other Charges				
001-0110-85057-00	Computer Replacement Contrbbtn	4,740	2,280	3,180	3,750
001-0110-88300-00	Lease Payments	411	411	455	375
	Other Charges	5,151	2,691	3,635	4,125
0110	City Manager	384,801	468,047	512,045	524,520

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0115	City Clerk				
	Personnel Services				
001-0115-41000-00	Regular Employees	241,787	253,572	271,430	286,825
001-0115-47500-00	Term Life Insurance	864	864	880	870
001-0115-47600-00	Workers Compensation Premium	5,340	4,920	4,740	4,680
001-0115-47700-00	Health Insurance Premium	35,843	38,337	42,060	44,470
001-0115-47770-00	Health Savings Account	3,000	3,000	3,000	3,000
001-0115-48000-00	Pension Contributions	17,193	18,876	22,810	32,070
001-0115-48200-00	Social Security Contributions	17,812	18,703	20,780	21,945
	Personnel Services	321,840	338,271	365,700	393,860
	Contractual Services				
001-0115-51000-00	Professional Services	7,625	2,238	3,550	3,275
001-0115-51300-00	Recording Fees	-	-	100	100
001-0115-51500-00	Printing & Advertising	1,119	3,604	4,000	4,000
001-0115-53000-00	Postage	4,097	4,231	4,425	4,455
001-0115-54000-00	Telecommunications	1,543	1,520	1,655	1,960
001-0115-54500-00	Training and Travel	2,043	958	2,000	2,500
001-0115-55000-00	Dues & Subscriptions	640	1,047	1,200	1,000
001-0115-55500-00	Maintenance of Equipment	987	987	1,090	765
001-0115-55800-00	Maint of Computer Equipment	8,953	9,478	8,885	9,275
001-0115-56597-00	Prop Prem-Risk Mgt Contrib	780	780	780	840
001-0115-57000-00	Bonds	150	5	800	-
001-0115-58500-00	Receptions & Office Functions	50	10	750	750
	Contractual Services	27,987	24,859	29,235	28,920
	Commodities				
001-0115-61000-00	Office Supplies	2,672	2,134	2,700	2,700
001-0115-61700-00	Minor Computer Equip & Supp	-	670	3,250	-
001-0115-67000-00	Books & Pamphlets	131	2	-	-
001-0115-69400-00	Licensing and Tag Supplies	735	829	750	800
	Commodities	3,538	3,634	6,700	3,500
	Other Charges				
001-0115-84500-00	Property Tax	9,115	-	-	-
001-0115-85057-00	Computer Replacement Contrbtn	600	960	1,380	2,250
001-0115-88300-00	Lease Payments	1,259	1,259	1,385	1,095
	Other Charges	10,974	2,219	2,765	3,345
0115	City Clerk	364,338	368,983	404,400	429,625

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0120	Human Resources/Benefits				
	Personnel Services				
001-0120-41000-00	Regular Employees	136,816	126,054	141,520	141,295
001-0120-47500-00	Term Life Insurance	674	585	610	590
001-0120-47600-00	Workers Compensation Premium	2,400	1,680	1,680	1,730
001-0120-47700-00	Health Insurance Premium	28,561	28,277	30,850	34,500
001-0120-47760-00	Retirement Health Savings	1,938	1,696	1,820	1,655
001-0120-47770-00	Health Savings Account	1,050	600	600	-
001-0120-48000-00	Pension Contributions	9,658	9,202	11,900	15,800
001-0120-48200-00	Social Security Contributions	9,941	8,909	10,840	10,810
	Personnel Services	191,038	177,004	199,820	206,380
	Contractual Services				
001-0120-51000-00	Professional Services	50,750	4,706	12,200	5,000
001-0120-51500-00	Printing & Advertising	8,581	4,805	5,250	5,000
001-0120-53000-00	Postage	65	24	110	150
001-0120-54000-00	Telecommunications	984	975	1,040	680
001-0120-54500-00	Training and Travel	2,171	1,560	2,500	3,000
001-0120-55000-00	Dues & Subscriptions	639	982	1,400	2,000
001-0120-55500-00	Maintenance of Equipment	247	247	275	195
001-0120-55800-00	Maint of Computer Equipment	16,475	21,044	23,850	24,460
001-0120-56506-00	Third Party Administration	1,150	1,336	1,800	-
001-0120-56597-00	Prop Prem-Risk Mgt Contrib	7,080	7,260	6,540	6,900
001-0120-58500-00	Receptions & Office Functions	6,057	4,121	7,200	7,500
	Contractual Services	94,200	47,060	62,165	54,885
	Commodities				
001-0120-61000-00	Office Supplies	639	915	1,800	1,000
001-0120-67000-00	Books and Pamphlets	-	53	400	100
	Commodities	639	968	2,200	1,100
	Other Charges				
001-0120-85057-00	Computer Replacement Contrbtn	2,100	1,020	720	1,100
001-0120-88300-00	Lease Payments	411	411	455	380
	Other Charges	2,511	1,431	1,175	1,480
0120	Human Resources/Benefits	288,388	226,464	265,360	263,845

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0145	Legal				
	Personnel Services				
001-0145-41000-00	Regular Employees	-	-	-	87,000
001-0145-47500-00	Term Life Insurance	-	-	-	265
001-0145-47600-00	Workers Compensation Premium	-	-	-	1,075
001-0145-47700-00	Health Insurance Premium	-	-	-	10,910
001-0145-47760-00	Retirement Health Savings	-	-	-	815
001-0145-48000-00	Pension Contributions	-	-	-	9,725
001-0145-48200-00	Social Security Contributions	-	-	-	6,655
	Personnel Services	-	-	-	116,445
	Contractual Services				
001-0145-51000-00	Professional Services	3,643	320	6,000	3,000
001-0145-51010-00	External Attorney Fees	245,361	270,788	405,000	100,000
001-0145-51500-00	Printing & Advertising	-	-	2,000	500
001-0145-53000-00	Postage	1,138	1,325	1,325	1,435
001-0145-54000-00	Telecommunications	132	128	550	185
001-0145-54500-00	Training and Travel	-	135	-	2,000
001-0145-55000-00	Dues & Subscriptions	610	358	-	1,000
001-0145-55500-00	Maintenance of Equipment	247	247	275	195
001-0145-55800-00	Maint of Computer Equipment	2,270	3,506	2,850	3,850
001-0145-56597-00	Prop Prem-Risk Mgt Contrib	120	-	-	-
	Contractual Services	253,520	276,807	418,000	112,165
	Commodities				
001-0145-61000-00	Office Supplies	41	13	500	500
001-0145-67000-00	Books & Pamphlets	61	-	-	-
	Commodities	102	13	500	500
	Other Charges				
001-0145-85057-00	Computer Replacement Contrbtn	-	-	-	500
001-0145-88300-00	Lease Payments	411	411	455	380
	Other Charges	411	411	455	880
0145	Legal	254,033	277,231	418,955	229,990

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0160	Contracts and Subsidies				
	Personnel Services				
001-0160-41000-00	Regular Employees	23,739	57,714	212,185	237,300
001-0160-47750-00	Retiree Health Insurance	439,973	453,082	469,230	495,575
001-0160-47755-00	OPEB Contributions	120,480	119,105	121,575	131,700
001-0160-48000-00	Pension Contributions	56,169	156,793	56,165	34,265
001-0160-48200-00	Social Security Contributions	344	4,415	4,945	7,715
	Personnel Services	640,704	791,108	864,100	906,555
	Contractual Services				
001-0160-51000-00	Professional Services	3,788	2,226	4,000	4,000
001-0160-51300-00	Recording Fees	6,144	6,096	7,000	7,000
001-0160-51500-00	Printing & Advertising	5,718	3,686	4,250	4,500
001-0160-55800-00	Maint of Computer Equipment	10,635	9,643	35,850	42,650
001-0160-56000-00	Rentals	199	212	290	235
001-0160-59500-00	Contract Serv Not Classified	-	-	313,620	-
001-0160-59516-00	Information Services	8,466	6,954	11,000	10,000
001-0160-59520-00	Youth Commission	814	60	2,860	2,020
001-0160-59521-00	Prairieland Animal Center	234,120	234,120	234,120	234,120
001-0160-59523-00	SSA#1 Mntce Property/ReplaceTX	165,570	188,063	211,000	203,115
001-0160-59526-00	Landmark Commission	-	-	500	500
	Contractual Services	435,454	451,059	824,490	508,140
	Commodities				
001-0160-61000-00	Office Supplies	-	269	-	-
001-0160-64200-00	Neighborhood Improvemnt Actvty	-	-	1,000	1,000
001-0160-65500-00	Materials to Maintain Equipmt	374	348	600	600
	Commodities	374	616	1,600	1,600
	Other Charges				
001-0160-83100-00	Contributions to Others	-	134,599	-	-
001-0160-84500-00	Property Tax	-	20,008	20,780	20,300
001-0160-85013-00	Transfer to Grant Fund	131,282	-	-	-
001-0160-85019-00	Transfer to Park & Rec	25,000	-	-	-
001-0160-85023-00	Transfer to Property Redvlpmnt	306,470	100,000	100,000	100,000
001-0160-85030-00	Public Trans Serv Transfer To	196,141	389,902	386,865	628,555
001-0160-85054-00	Transfer to Planning Fund	2,590,714	1,000,000	-	-
001-0160-85058-00	Vehicle Replacement Fund	-	72,360	-	-
001-0160-85073-00	Transfer to Retiree Health	-	-	-	76,405
001-0160-85074-00	Transfer to Employee Health	-	-	-	252,000
001-0160-88300-00	Lease Payments	2,614	2,873	2,875	2,875
001-0160-89500-00	Bad Debt Expense	153,685	321,883	136,400	203,530
	Other Charges	3,405,906	2,041,625	646,920	1,283,665
0160	Contracts and Subsidies	4,482,438	3,284,409	2,337,110	2,699,960

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0205	Finance				
	Personnel Services				
001-0205-41000-00	Regular Employees	612,039	559,030	627,060	683,680
001-0205-42000-00	Temporary Employees	5,689	9,820	6,760	7,035
001-0205-43000-00	Overtime Pay	32	-	-	-
001-0205-47500-00	Term Life Insurance	2,506	2,326	2,530	2,525
001-0205-47600-00	Workers Compensation Premium	9,060	8,280	8,100	9,030
001-0205-47700-00	Health Insurance Premium	98,010	89,625	101,160	107,595
001-0205-47760-00	Retirement Health Savings	-	-	1,390	1,400
001-0205-47770-00	Health Savings Account	750	1,500	1,500	1,500
001-0205-48000-00	Pension Contributions	44,110	42,153	53,250	77,220
001-0205-48200-00	Social Security Contributions	44,403	42,119	48,500	52,840
001-0205-49500-00	Contractual Educatn Incentive	300	-	-	-
	Personnel Services	816,899	754,853	850,250	942,825
	Contractual Services				
001-0205-51000-00	Professional Services	15,265	10,589	16,100	11,500
001-0205-51500-00	Printing & Advertising	2,345	2,441	3,000	2,800
001-0205-53000-00	Postage	2,313	2,508	2,620	2,580
001-0205-54000-00	Telecommunications	4,573	4,010	4,730	4,225
001-0205-54500-00	Training and Travel	9,987	1,954	6,500	6,800
001-0205-55000-00	Dues & Subscriptions	916	537	1,225	1,300
001-0205-55500-00	Maintenance of Equipment	1,470	987	1,090	765
001-0205-55800-00	Maint of Computer Equipment	40,602	42,523	48,100	48,900
001-0205-56597-00	Prop Prem-Risk Mgt Contrib	1,320	1,380	1,320	1,440
	Contractual Services	78,791	66,930	84,685	80,310
	Commodities				
001-0205-61000-00	Office Supplies	1,807	718	3,000	2,500
001-0205-61500-00	Minor Office Machinery & Equip	107	119	-	-
001-0205-61700-00	Minor Computer Equip & Supp	132	-	1,000	500
001-0205-61800-00	Minor Furniture	1,348	813	2,000	1,500
001-0205-65500-00	Materials to Maintain Equipmt	985	296	1,000	500
001-0205-66500-00	Minor Tools & Apparatus	363	-	-	-
001-0205-67000-00	Books & Pamphlets	78	199	100	200
001-0205-68000-00	Food	126	140	400	-
	Commodities	4,945	2,285	7,500	5,200
	Other Charges				
001-0205-85057-00	Computer Replacement Contrbbtn	30,480	11,040	16,260	14,000
001-0205-88300-00	Lease Payments	2,213	2,213	2,435	1,285
001-0205-89600-00	Cash Over & Short	1	-	-	-
	Other Charges	32,694	13,253	18,695	15,285
0205	Finance	933,330	837,320	961,130	1,043,620

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0207	Management Information Systems				
	Personnel Services				
001-0207-41000-00	Regular Employees	198,363	276,376	215,640	181,425
001-0207-42000-00	Temporary Employees	-	1,722	-	4,800
001-0207-47500-00	Term Life Insurance	734	734	770	675
001-0207-47600-00	Workers Compensation Premium	3,600	3,300	4,380	2,430
001-0207-47700-00	Health Insurance Premium	26,254	43,584	33,840	26,980
001-0207-47760-00	Retirement Health Savings	-	1,213	930	660
001-0207-47770-00	Health Savings Account	2,025	3,525	3,000	2,250
001-0207-48000-00	Pension Contributions	14,175	20,687	18,120	20,285
001-0207-48200-00	Social Security Contributions	14,847	20,678	16,510	14,245
	Personnel Services	259,998	371,819	293,190	253,750
	Contractual Services				
001-0207-51000-00	Professional Services	355	-	-	-
001-0207-53000-00	Postage	38	44	200	200
001-0207-54000-00	Telecommunications	7,911	8,489	9,490	9,145
001-0207-54500-00	Training and Travel	21	1,910	6,000	3,800
001-0207-55000-00	Dues & Subscriptions	-	-	500	500
001-0207-55700-00	Maint of Building & Improvemnt	-	3,880	37,000	11,950
001-0207-55800-00	Maint of Computer Equipment	148,852	192,865	262,880	285,490
001-0207-56597-00	Prop Prem-Risk Mgt Contrib	900	960	1,260	1,380
	Contractual Services	158,077	208,148	317,330	312,465
	Commodities				
001-0207-61000-00	Office Supplies	402	236	500	500
001-0207-61700-00	Minor Computer Equip & Supp	12,932	18,141	45,000	25,000
001-0207-61800-00	Minor Furniture	410	-	-	-
001-0207-62500-00	Motor Vehicle Supplies	99	239	500	400
001-0207-62510-00	Gasoline	208	183	360	360
001-0207-67500-00	Safety Clothing & Supplies	-	-	500	-
	Commodities	14,052	18,799	46,860	26,260
	Other Charges				
001-0207-85053-00	Building Repair & Maint Contrb	1,080	8,940	1,500	3,000
001-0207-85057-00	Computer Replacement Contrbtn	-	-	109,140	60,000
001-0207-85058-00	Vehicle Replacement Fund	3,780	2,280	-	4,500
	Other Charges	4,860	11,220	110,640	67,500
0207	Management Information Systems	436,987	609,986	768,020	659,975

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0304	Buildings & Grounds				
	Personnel Services				
001-0304-41000-00	Regular Employees	-	-	-	70,040
001-0304-43000-00	Overtime Pay	-	-	-	865
001-0304-47600-00	Workers Compensation Premium	-	-	-	1,560
001-0304-47700-00	Health Insurance Premium	-	-	-	19,890
001-0304-47750-00	Retiree Health Insurance	-	-	-	10,510
001-0304-47760-00	Retirement Health Savings	-	-	-	1,635
001-0304-47770-00	Health Savings Account	-	-	-	750
001-0304-48000-00	Pension Contributions	-	-	-	7,935
001-0304-48200-00	Social Security Contributions	-	-	-	5,435
	Personnel Services	-	-	-	118,620
	Contractual Services				
001-0304-52000-00	Electricity	-	-	-	125,810
001-0304-52300-00	Heat	-	-	-	3,365
001-0304-52500-00	Sewer	-	-	-	4,500
001-0304-54000-00	Telecommunications	-	-	-	3,320
001-0304-55700-00	Maint of Building & Improvemnt	-	-	-	98,195
001-0304-55800-00	Maint of Computer Equipment	-	-	-	18,800
001-0304-56597-00	Prop Prem-Risk Mgt Contrib	-	-	-	32,040
001-0304-57500-00	Laundry & Cleaning Services	-	-	-	1,000
001-0304-59300-00	Medical & Safety Supplies	-	-	-	1,025
	Contractual Services	-	-	-	288,055
	Commodities				
001-0304-62500-00	Motor Vehicle Supplies	-	-	-	300
001-0304-62510-00	Gasoline	-	-	-	1,000
001-0304-65000-00	Cleaning & Household Supplies	-	-	-	8,700
001-0304-65500-00	Materials to Maintain Equipmt	-	-	-	150
001-0304-66000-00	Materials to Mntn Bldgs/Improv	-	-	-	7,700
001-0304-66500-00	Minor Tools & Apparatus	-	-	-	1,000
001-0304-67500-00	Safety Clothing & Supplies	-	-	-	400
	Commodities	-	-	-	19,250
	Other Charges				
001-0304-85053-00	Building Repair & Maint Contrb	-	-	-	185,000
001-0304-85058-00	Vehicle Replacement Fund	-	-	-	2,000
	Other Charges	-	-	-	187,000
0304	Buildings & Grounds	-	-	-	612,925

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0305	Planning				
	Personnel Services				
001-0305-41000-00	Regular Employees	49,160	52,638	89,250	95,445
001-0305-43000-00	Overtime Pay	-	-	75	80
001-0305-47500-00	Term Life Insurance	246	254	470	460
001-0305-47600-00	Workers Compensation Premium	720	720	660	1,170
001-0305-47700-00	Health Insurance Premium	7,181	7,686	13,150	13,875
001-0305-47760-00	Retirement Health Savings	336	337	930	865
001-0305-47770-00	Health Savings Account	375	375	750	750
001-0305-48000-00	Pension Contributions	3,513	3,940	7,505	10,680
001-0305-48200-00	Social Security Contributions	3,596	3,848	6,835	7,315
	Personnel Services	65,126	69,799	119,625	130,640
	Contractual Services				
001-0305-51000-00	Professional Services	-	48	1,000	100,000
001-0305-51500-00	Printing & Advertising	1,476	1,289	2,000	1,500
001-0305-53000-00	Postage	1,340	520	1,360	1,360
001-0305-54000-00	Telecommunications	822	806	1,225	1,745
001-0305-54500-00	Training and Travel	2,476	3,740	3,400	4,000
001-0305-55000-00	Dues & Subscriptions	2,166	1,423	3,120	3,020
001-0305-55500-00	Maintenance of Equipment	316	316	350	245
001-0305-55800-00	Maint of Computer Equipment	198	1,122	1,740	-
001-0305-56597-00	Prop Prem-Risk Mgt Contrib	360	360	360	420
	Contractual Services	9,155	9,624	14,555	112,290
	Commodities				
001-0305-61000-00	Office Supplies	510	267	1,000	800
001-0305-61700-00	Minor Computer Equip & Supp	-	-	1,825	-
001-0305-61800-00	Minor Furniture	-	-	500	1,000
001-0305-67000-00	Books & Pamphlets	70	76	200	200
	Commodities	579	343	3,525	2,000
	Other Charges				
001-0305-85057-00	Computer Replacement Contrbtn	-	-	-	2,250
001-0305-88300-00	Lease Payments	674	674	745	390
	Other Charges	674	674	745	2,640
0305	Planning	75,534	80,439	138,450	247,570

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0306	Inspections				
	Personnel Services				
001-0306-41000-00	Regular Employees	543,396	495,620	518,780	541,200
001-0306-42000-00	Temporary Employees	5,787	19,392	16,500	17,000
001-0306-43000-00	Overtime Pay	-	-	95	95
001-0306-47500-00	Term Life Insurance	2,428	2,075	2,020	2,005
001-0306-47600-00	Workers Compensation Premium	10,200	9,480	8,580	7,740
001-0306-47700-00	Health Insurance Premium	83,894	81,867	89,010	94,085
001-0306-47760-00	Retirement Health Savings	6,122	4,941	5,040	5,025
001-0306-47770-00	Health Savings Account	5,700	4,950	4,950	4,950
001-0306-48000-00	Pension Contributions	38,821	36,942	43,590	60,520
001-0306-48200-00	Social Security Contributions	41,078	38,414	40,960	42,715
	Personnel Services	737,426	693,682	729,525	775,335
	Contractual Services				
001-0306-51000-00	Professional Services	756	862	875	875
001-0306-51500-00	Printing & Advertising	-	539	1,000	750
001-0306-53000-00	Postage	7,496	7,947	7,615	9,365
001-0306-54000-00	Telecommunications	5,621	6,000	8,155	8,850
001-0306-54500-00	Training and Travel	1,418	1,176	3,620	3,620
001-0306-55000-00	Dues & Subscriptions	774	950	1,500	1,500
001-0306-55400-00	Private Property Maintenance	110,294	136,889	125,000	150,000
001-0306-55500-00	Maintenance of Equipment	1,145	1,145	1,565	1,185
001-0306-55800-00	Maint of Computer Equipment	23,457	24,104	26,965	27,005
001-0306-56597-00	Prop Prem-Risk Mgt Contrib	1,500	1,500	1,380	1,500
	Contractual Services	152,460	181,113	177,675	204,650
	Commodities				
001-0306-61000-00	Office Supplies	2,861	1,996	2,500	3,000
001-0306-61700-00	Minor Computer Equip & Supp	1,547	5,368	2,650	1,700
001-0306-61800-00	Minor Furniture	-	-	900	1,250
001-0306-62500-00	Motor Vehicle Supplies	1,613	8,246	3,000	2,000
001-0306-62510-00	Gasoline	4,655	4,289	4,850	4,665
001-0306-66500-00	Minor Tools & Apparatus	148	427	600	1,100
001-0306-67000-00	Books & Pamphlets	2,526	772	1,500	1,500
001-0306-67500-00	Safety Clothing & Supplies	213	202	500	500
	Commodities	13,563	21,301	16,500	15,715
	Other Charges				
001-0306-85057-00	Computer Replacement Contrbbtn	3,780	480	1,380	4,250
001-0306-85058-00	Vehicle Replacement Fund	24,600	-	-	19,000
001-0306-88300-00	Lease Payments	703	703	780	1,290
	Other Charges	29,083	1,183	2,160	24,540
0306	Inspections	932,532	897,280	925,860	1,020,240

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0410	Engineering				
	Personnel Services				
001-0410-41000-00	Regular Employees	351,089	335,371	418,500	437,440
001-0410-42000-00	Temporary Employees	12,880	16,623	16,100	16,100
001-0410-43000-00	Overtime Pay	-	-	2,500	-
001-0410-47500-00	Term Life Insurance	1,606	1,584	1,530	1,960
001-0410-47600-00	Workers Compensation Premium	6,000	5,460	5,280	4,590
001-0410-47700-00	Health Insurance Premium	47,726	36,298	54,530	78,685
001-0410-47760-00	Retirement Health Savings	4,146	4,843	4,920	3,590
001-0410-47770-00	Health Savings Account	3,750	3,750	3,750	1,875
001-0410-48000-00	Pension Contributions	25,206	25,202	35,370	48,935
001-0410-48200-00	Social Security Contributions	27,400	26,578	33,445	34,720
	Personnel Services	479,803	455,709	575,925	627,895
	Contractual Services				
001-0410-51000-00	Professional Services	12,797	7,678	1,325	1,325
001-0410-51500-00	Printing & Advertising	-	112	300	200
001-0410-53000-00	Postage	115	156	580	370
001-0410-54000-00	Telecommunications	2,875	4,265	7,300	7,510
001-0410-54500-00	Training and Travel	1,787	282	7,010	3,010
001-0410-55000-00	Dues & Subscriptions	2,214	1,223	2,695	2,645
001-0410-55500-00	Maintenance of Equipment	474	474	2,025	1,870
001-0410-55800-00	Maint of Computer Equipment	25,506	26,503	32,965	30,395
001-0410-56597-00	Prop Prem-Risk Mgt Contrib	1,800	1,140	1,020	1,080
001-0410-58500-00	Receptions & Office Functions	168	-	-	-
	Contractual Services	47,735	41,834	55,220	48,405
	Commodities				
001-0410-61000-00	Office Supplies	2,503	1,450	2,600	2,600
001-0410-61700-00	Minor Computer Equip & Supp	767	6,613	-	-
001-0410-62500-00	Motor Vehicle Supplies	889	202	1,000	1,000
001-0410-62510-00	Gasoline	1,569	2,132	2,505	2,380
001-0410-64800-00	Survey & Testing Supplies	899	114	2,800	2,800
001-0410-65500-00	Materials to Maintain Equipmt	-	95	100	100
001-0410-66500-00	Minor Tools & Apparatus	-	257	300	300
001-0410-67000-00	Books & Pamphlets	486	179	-	-
001-0410-67500-00	Safety Clothing & Supplies	191	156	400	400
	Commodities	7,304	11,198	9,705	9,580
	Other Charges				
001-0410-85057-00	Computer Replacement Contrbbtn	5,520	6,180	4,980	7,500
001-0410-85058-00	Vehicle Replacement Fund	10,380	-	-	25,000
001-0410-88300-00	Lease Payments	1,011	1,011	1,115	585
	Other Charges	16,911	7,191	6,095	33,085
0410	Engineering	551,754	515,933	646,945	718,965

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0445	Fleet Services				
	Personnel Services				
001-0445-41000-00	Regular Employees	299,291	302,595	306,890	317,865
001-0445-42000-00	Temporary Employees	13,944	14,760	14,400	15,800
001-0445-43000-00	Overtime Pay	333	2,422	3,000	3,000
001-0445-47500-00	Term Life Insurance	432	394	330	330
001-0445-47600-00	Workers Compensation Premium	5,340	5,040	4,500	6,390
001-0445-47700-00	Health Insurance Premium	50,861	52,641	57,060	59,830
001-0445-47760-00	Retirement Health Savings	2,382	2,382	2,150	2,075
001-0445-47770-00	Health Savings Account	2,250	2,250	2,250	2,250
001-0445-48000-00	Pension Contributions	21,400	22,785	26,035	35,875
001-0445-48200-00	Social Security Contributions	23,215	23,794	24,820	25,760
	Personnel Services	419,447	429,064	441,435	469,175
	Contractual Services				
001-0445-51000-00	Professional Services	-	25	-	-
001-0445-52000-00	Electricity	5,088	5,750	7,450	7,925
001-0445-52300-00	Heat	493	726	645	710
001-0445-52500-00	Sewer	146	150	250	195
001-0445-53000-00	Postage	3	-	50	50
001-0445-54000-00	Telecommunications	1,304	1,290	2,475	2,215
001-0445-54500-00	Training and Travel	-	150	300	500
001-0445-55000-00	Dues & Subscriptions	191	317	350	350
001-0445-55500-00	Maintenance of Equipment	13,007	15,139	12,000	14,000
001-0445-55700-00	Maint of Building & Improvemnt	9,128	5,725	4,300	5,600
001-0445-55800-00	Maint of Computer Equipment	14,990	15,279	15,610	17,505
001-0445-56597-00	Prop Prem-Risk Mgt Contrib	1,500	5,340	6,060	6,420
001-0445-57500-00	Laundry & Cleaning Services	4,424	4,765	4,800	4,800
001-0445-58500-00	Receptions & Office Functions	-	16	-	-
001-0445-59300-00	Medical & Safety Supplies	331	416	-	-
	Contractual Services	50,605	55,088	54,290	60,270
	Commodities				
001-0445-61000-00	Office Supplies	60	(149)	500	500
001-0445-62500-00	Motor Vehicle Supplies	28,289	21,298	30,000	21,000
001-0445-62510-00	Gasoline	6,189	5,162	6,815	6,285
001-0445-63000-00	Shop Supplies	12,839	16,403	13,000	13,600
001-0445-65000-00	Cleaning & Household Supplies	-	-	500	250
001-0445-65500-00	Materials to Maintain Equipmt	1,818	14	750	750
001-0445-66000-00	Materials to Mntn Bldgs/Improv	1,674	427	500	1,000
001-0445-66500-00	Minor Tools & Apparatus	6,124	10,335	8,000	2,500
001-0445-67500-00	Safety Clothing & Supplies	704	669	1,000	1,000
	Commodities	57,697	54,159	61,065	46,885
	Other Charges				
001-0445-85053-00	Building Repair & Maint Contrb	17,700	10,020	-	19,000

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
001-0445-85057-00	Computer Replacement Contrbtn	-	-	-	1,250
001-0445-85058-00	Vehicle Replacement Fund	13,200	13,080	-	16,000
	Other Charges	30,900	23,100	-	36,250
0445	Fleet Services	558,649	561,411	556,790	612,580

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0450	Street & Bridge Maintenance				
	Personnel Services				
001-0450-41000-00	Regular Employees	200,789	834,676	878,250	899,815
001-0450-41005-00	Workers Comp Wages	12,343	29,163	-	-
001-0450-42000-00	Temporary Employees	64,260	64,204	84,000	84,000
001-0450-43000-00	Overtime Pay	12,825	37,838	45,000	45,000
001-0450-45000-00	Callout Pay	7,650	7,800	7,800	7,800
001-0450-47500-00	Term Life Insurance	756	756	770	760
001-0450-47600-00	Workers Compensation Premium	29,880	28,440	31,260	19,590
001-0450-47700-00	Health Insurance Premium	134,397	142,293	158,120	168,005
001-0450-47760-00	Retirement Health Savings	4,625	4,641	6,870	4,630
001-0450-47770-00	Health Savings Account	7,171	7,125	7,880	6,375
001-0450-48000-00	Pension Contributions	55,541	68,528	78,215	106,500
001-0450-48200-00	Social Security Contributions	61,226	70,808	77,655	79,300
	Personnel Services	591,462	1,296,270	1,375,820	1,421,775
	Contractual Services				
001-0450-51000-00	Professional Services	2,098	2,675	2,800	3,000
001-0450-51500-00	Printing & Advertising	841	424	600	600
001-0450-52000-00	Electricity	246,943	242,824	294,700	258,010
001-0450-52300-00	Heat	1,763	2,806	2,295	2,525
001-0450-52500-00	Sewer	1,129	1,245	1,530	1,510
001-0450-53000-00	Postage	62	7	75	55
001-0450-54000-00	Telecommunications	2,509	2,607	9,685	6,505
001-0450-54500-00	Training and Travel	-	1,200	2,500	2,500
001-0450-55000-00	Dues & Subscriptions	30	-	300	-
001-0450-55500-00	Maintenance of Equipment	22,169	24,466	45,000	25,000
001-0450-55800-00	Maint of Computer Equipment	-	-	-	-
001-0450-56000-00	Rentals	526	-	-	-
001-0450-56596-00	Auto Liability	1,860	2,400	2,400	2,520
001-0450-56597-00	Prop Prem-Risk Mgt Contrib	19,500	40,860	42,840	45,000
001-0450-58500-00	Receptions & Office Functions	-	41	-	-
001-0450-59300-00	Medical & Safety Supplies	550	984	700	700
	Contractual Services	323,921	333,462	423,625	363,625
	Commodities				
001-0450-61000-00	Office Supplies	926	(73)	800	700
001-0450-61800-00	Minor Furniture	89	-	-	-
001-0450-62500-00	Motor Vehicle Supplies	56,820	78,248	80,000	80,000
001-0450-62510-00	Gasoline	41,224	53,731	52,270	49,735
001-0450-63500-00	Botanical & Agriculture Suppl	1,799	4,014	2,700	2,700
001-0450-65000-00	Cleaning & Household Supplies	2,369	3,013	3,500	3,000
001-0450-65500-00	Materials to Maintain Equipmt	12,182	9,210	11,550	11,850
001-0450-66000-00	Materials to Mntn Bldgs/Improv	74	72	2,200	200
001-0450-66500-00	Minor Tools & Apparatus	43,868	39,162	151,000	-
001-0450-67500-00	Safety Clothing & Supplies	1,673	3,266	3,000	3,000

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
001-0450-68000-00	Food	252	2,973	2,500	2,000
001-0450-68500-00	Chemicals	5,680	4,860	5,500	7,500
	Commodities	166,953	198,477	315,020	160,685
	Other Charges				
001-0450-85053-00	Building Repair & Maint Contrb	-	-	-	18,000
001-0450-85057-00	Computer Replacement Contrbtn	-	-	-	2,000
001-0450-85058-00	Vehicle Replacement Fund	785,460	68,400	-	155,000
	Other Charges	785,460	68,400	-	175,000
0450	Street & Bridge Maintenance	1,867,796	1,896,609	2,114,465	2,121,085

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0505	Fire & Police Commission				
	Personnel Services				
001-0505-41000-00	Regular Employees	1,260	1,235	1,260	1,260
001-0505-48200-00	Social Security Contributions	96	94	100	100
	Personnel Services	1,356	1,329	1,360	1,360
	Contractual Services				
001-0505-51000-00	Professional Services	21,921	24,537	37,600	20,300
001-0505-51500-00	Printing & Advertising	5,515	2,829	3,500	3,500
001-0505-53000-00	Postage	10	15	65	50
001-0505-54500-00	Training and Travel	546	2,735	3,300	3,300
001-0505-55000-00	Dues & Subscriptions	375	400	400	400
001-0505-57000-00	Bonds	-	-	250	250
	Contractual Services	28,368	30,516	45,115	27,800
	Commodities				
001-0505-61000-00	Office Supplies	1,029	52	100	100
001-0505-67000-00	Books and Pamphlets	807	808	500	500
001-0505-68000-00	Food	67	33	-	-
	Commodities	1,903	894	600	600
0505	Fire & Police Commission	31,627	32,740	47,075	29,760

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0510	Police				
	Personnel Services				
001-0510-41000-00	Regular Employees	4,186,513	4,429,216	4,691,190	4,736,670
001-0510-41005-00	Workers Comp Wages	5,060	6,090	-	-
001-0510-43000-00	Overtime Pay	177,996	198,614	200,000	200,000
001-0510-45000-00	Callout Pay	25,159	17,940	20,000	20,000
001-0510-45400-00	Police Sign on Bonus	42,000	34,000	32,000	42,000
001-0510-45500-00	Canine Pay	6,563	6,743	7,290	7,880
001-0510-47500-00	Term Life Insurance	6,688	7,028	7,120	6,140
001-0510-47600-00	Workers Compensation Premium	99,720	115,140	125,280	143,835
001-0510-47700-00	Health Insurance Premium	707,010	795,648	876,540	949,630
001-0510-47760-00	Retirement Health Savings	32,615	45,469	49,320	52,490
001-0510-47770-00	Health Savings Account	19,594	16,500	14,250	26,250
001-0510-48000-00	Pension Contributions	9,407	11,501	13,910	19,795
001-0510-48010-00	Public Safety Pension Cons	3,345,945	3,573,722	3,335,370	2,718,965
001-0510-48200-00	Social Security Contributions	70,292	74,640	82,060	83,785
001-0510-49500-00	Contractual Eductn Incentive	-	-	500	-
	Personnel Services	8,734,564	9,332,251	9,454,830	9,007,440
	Contractual Services				
001-0510-51000-00	Professional Services	2,041	31,398	7,600	8,100
001-0510-51500-00	Printing & Advertising	-	380	-	-
001-0510-52000-00	Electricity	1,313	1,628	1,845	1,645
001-0510-52300-00	Heat	315	480	680	750
001-0510-52500-00	Sewer	66	53	100	65
001-0510-53000-00	Postage	3,257	4,556	3,755	5,355
001-0510-54000-00	Telecommunications	17,419	18,671	20,240	48,840
001-0510-54500-00	Training and Travel	131,088	46,155	65,000	48,000
001-0510-55000-00	Dues & Subscriptions	19,072	16,139	15,340	41,340
001-0510-55500-00	Maintenance of Equipment	27,683	32,721	20,725	19,905
001-0510-55700-00	Maint of Building & Improvemnt	523	2,299	1,600	1,000
001-0510-55800-00	Maint of Computer Equipment	51,932	75,463	129,910	126,840
001-0510-56596-00	Auto Liability	12,060	8,700	8,700	9,180
001-0510-56597-00	Prop Prem-Risk Mgt Contrib	69,250	59,085	71,940	75,540
001-0510-57000-00	Bonds	165	188	300	300
001-0510-57500-00	Laundry & Cleaning Services	442	845	2,300	1,300
001-0510-58500-00	Receptions & Office Functions	2,050	1,658	2,000	2,000
001-0510-59300-00	Medical & Safety Supplies	-	1,148	500	1,000
	Contractual Services	338,678	301,566	352,535	391,160
	Commodities				
001-0510-61000-00	Office Supplies	13,243	8,575	10,500	10,500
001-0510-61700-00	Minor Computer Equip & Supp	28,604	41,336	27,500	10,000
001-0510-61800-00	Minor Furniture	1,424	163	-	-
001-0510-62500-00	Motor Vehicle Supplies	24,060	33,496	25,000	25,000
001-0510-62510-00	Gasoline	64,148	67,967	66,740	71,100

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
001-0510-65500-00	Materials to Maintain Equipmt	4,648	31,761	3,000	3,000
001-0510-66500-00	Minor Tools & Apparatus	4,286	4,115	5,000	5,000
001-0510-67000-00	Books & Pamphlets	3,448	1,344	1,200	1,200
001-0510-67500-00	Safety Clothing & Supplies	46,121	20,646	28,000	30,500
001-0510-68000-00	Food	427	1,359	1,000	1,000
001-0510-69000-00	Firearms & Supplies	14,867	16,685	19,100	19,000
001-0510-69300-00	Canine Supplies	1,047	290	2,000	1,500
	Commodities	206,323	227,737	189,040	177,800
	Other Charges				
001-0510-83100-00	Contributions to Others	1,184	1,526	5,000	3,000
001-0510-85053-00	Building Repair & Maint Contrb	-	29,700	17,760	21,000
001-0510-85057-00	Computer Replacement Contrbtn	7,680	146,880	153,240	130,000
001-0510-85058-00	Vehicle Replacement Fund	502,140	230,861	9,540	120,000
001-0510-87350-00	Interest on Leases	1,883	502	-	-
001-0510-88150-00	Lease Principal Payments	35,785	24,610	-	-
001-0510-88300-00	Lease Payments	(35,365)	(22,809)	2,535	2,410
	Other Charges	513,307	411,270	188,075	276,410
0510	Police	9,792,872	10,272,824	10,184,480	9,852,810

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0525	School Crossing Guards				
	Personnel Services				
001-0525-41000-00	Regular Employees	5,830	6,260	6,680	7,115
001-0525-42000-00	Temporary Employees	112,849	139,342	146,340	146,340
001-0525-47600-00	Workers Compensation Premium	1,260	1,560	2,160	1,635
001-0525-47700-00	Health Insurance Premium	1,810	2,168	2,390	2,560
001-0525-47760-00	Retirement Health Savings	58	115	120	105
001-0525-48000-00	Pension Contributions	383	432	570	795
001-0525-48200-00	Social Security Contributions	9,030	11,089	11,715	11,740
	Personnel Services	131,219	160,965	169,975	170,290
	Contractual Services				
001-0525-51000-00	Professional Services	-	86	-	-
001-0525-54700-00	Car Allowance	1,493	1,187	1,470	1,470
001-0525-56597-00	Prop Prem-Risk Mgt Contrib	-	-	60	60
	Contractual Services	1,493	1,272	1,530	1,530
	Commodities				
001-0525-64500-00	Traffic Control Supplies	306	515	300	300
001-0525-67500-00	Safety Clothing & Supplies	432	525	450	450
	Commodities	738	1,040	750	750
0525	School Crossing Guards	133,450	163,278	172,255	172,570

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0550	Communications and Records				
	Personnel Services				
001-0550-41000-00	Regular Employees	1,373,557	1,452,783	1,618,020	1,748,855
001-0550-42000-00	Temporary Employees	14,111	24,316	35,880	35,880
001-0550-43000-00	Overtime Pay	111,998	78,409	90,000	90,000
001-0550-45000-00	Callout Pay	-	300	-	-
001-0550-47500-00	Term Life Insurance	929	1,296	1,090	1,205
001-0550-47600-00	Workers Compensation Premium	34,860	36,540	44,460	20,565
001-0550-47700-00	Health Insurance Premium	311,736	295,801	331,050	347,740
001-0550-47750-00	Retiree Health Insurance	25,573	20,337	13,940	20,755
001-0550-47755-00	OPEB Contributions	3,630	4,245	4,080	1,560
001-0550-47760-00	Retirement Health Savings	18,794	23,722	24,730	23,995
001-0550-47770-00	Health Savings Account	13,448	11,850	11,670	15,750
001-0550-48000-00	Pension Contributions	101,178	109,011	137,350	192,940
001-0550-48200-00	Social Security Contributions	107,143	110,958	128,890	136,395
	Personnel Services	2,116,957	2,169,568	2,441,160	2,635,640
	Contractual Services				
001-0550-51000-00	Professional Services	200	100	1,500	1,000
001-0550-52000-00	Electricity	2,709	1,953	3,240	5,600
001-0550-52300-00	Heat	-	-	200	220
001-0550-52500-00	Sewer	-	-	160	80
001-0550-53000-00	Postage	1,018	933	1,135	1,360
001-0550-54000-00	Telecommunications	11,204	11,917	15,505	12,790
001-0550-54500-00	Training and Travel	22,415	1,972	3,000	5,000
001-0550-55000-00	Dues & Subscriptions	147	-	150	150
001-0550-55500-00	Maintenance of Equipment	24,592	24,690	26,205	25,490
001-0550-55800-00	Maint of Computer Equipment	36,626	41,111	64,360	76,470
001-0550-56597-00	Prop Prem-Risk Mgt Contrib	4,980	5,520	6,000	6,300
001-0550-59590-00	Administrative Fee	-	-	-	-
	Contractual Services	103,890	88,197	121,455	134,460
	Commodities				
001-0550-61000-00	Office Supplies	12,141	9,535	13,000	11,500
001-0550-61700-00	Minor Computer Equip & Supp	4,340	2,142	8,000	5,000
001-0550-61800-00	Minor Furniture	-	2,311	5,000	-
001-0550-65500-00	Materials to Maintain Equipmt	-	-	50	50
001-0550-67000-00	Books & Pamphlets	-	-	50	50
001-0550-67500-00	Safety Clothing & Supplies	1,576	1,180	2,000	1,500
001-0550-68000-00	Food	159	-	500	500
	Commodities	18,215	15,168	28,600	18,600
	Other Charges				
001-0550-83100-00	Contributions to Others	77	-	-	-
001-0550-85500-00	Refunds & Reimbursements	8,098	8,098	8,100	8,100
001-0550-88300-00	Lease Payments	3,161	3,161	3,485	2,280

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
	Other Charges	11,336	11,259	11,585	10,380
0550	Communications and Records	2,250,398	2,284,192	2,602,800	2,799,080

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0605	Fire				
	Personnel Services				
001-0605-41000-00	Regular Employees	3,478,283	3,741,079	3,946,265	4,102,425
001-0605-41005-00	Workers Comp Wages	3,187	1,535	-	-
001-0605-43000-00	Overtime Pay	195,847	217,294	165,535	214,245
001-0605-47500-00	Term Life Insurance	4,143	4,098	3,455	3,460
001-0605-47600-00	Workers Compensation Premium	66,540	69,300	76,200	109,710
001-0605-47700-00	Health Insurance Premium	659,998	728,797	797,860	876,490
001-0605-47760-00	Retirement Health Savings	43,088	62,902	57,760	64,885
001-0605-47770-00	Health Savings Account	23,250	23,250	21,750	20,250
001-0605-48000-00	Pension Contributions	5,150	5,625	6,260	8,630
001-0605-48010-00	Public Safety Pension Cons	3,261,480	3,463,347	3,094,715	2,665,915
001-0605-48200-00	Social Security Contributions	54,640	59,172	64,100	66,780
	Personnel Services	7,795,608	8,376,399	8,233,900	8,132,790
	Contractual Services				
001-0605-51000-00	Professional Services	20,077	63,733	55,410	26,085
001-0605-51500-00	Printing & Advertising	975	1,843	500	600
001-0605-52000-00	Electricity	13,881	17,477	21,440	18,615
001-0605-52300-00	Heat	384	577	1,585	1,745
001-0605-52500-00	Sewer	1,092	1,347	1,580	1,610
001-0605-53000-00	Postage	616	533	560	605
001-0605-54000-00	Telecommunications	10,017	10,886	12,275	29,015
001-0605-54500-00	Training and Travel	52,768	13,592	51,050	33,505
001-0605-55000-00	Dues & Subscriptions	4,291	4,056	7,165	23,505
001-0605-55500-00	Maintenance of Equipment	39,241	48,686	39,705	44,985
001-0605-55700-00	Maint of Building & Improvemnt	77,480	131,644	104,735	23,830
001-0605-55800-00	Maint of Computer Equipment	24,056	22,862	34,415	57,290
001-0605-56000-00	Rentals	116	131	130	200
001-0605-56597-00	Prop Prem-Risk Mgt Contrib	59,990	60,975	63,300	66,480
001-0605-57500-00	Laundry & Cleaning Services	261	697	100	2,100
001-0605-58500-00	Receptions and Office Function	974	1,118	1,850	1,250
	Contractual Services	306,218	380,155	395,800	331,420
	Commodities				
001-0605-61000-00	Office Supplies	1,027	1,267	1,500	1,500
001-0605-61500-00	Minor Office Machinery & Equip	-	-	500	500
001-0605-61700-00	Minor Computer Equip & Supp	8,663	1,824	10,400	5,000
001-0605-61800-00	Minor Furniture	6,733	-	-	-
001-0605-62500-00	Motor Vehicle Supplies	27,536	31,318	39,000	25,000
001-0605-62510-00	Gasoline	26,733	23,739	28,830	27,185
001-0605-65000-00	Cleaning & Household Supplies	9,900	10,000	8,700	8,000
001-0605-65500-00	Materials to Maintain Equipmt	7,752	27,906	22,065	17,700
001-0605-66000-00	Materials to Mntn Bldgs/Improv	5,455	28,102	7,190	9,500
001-0605-66500-00	Minor Tools & Apparatus	25,435	156,712	41,095	49,155
001-0605-67000-00	Books & Pamphlets	3,497	800	1,250	2,250

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
001-0605-67500-00	Safety Clothing & Supplies	62,283	77,458	84,750	83,935
001-0605-68000-00	Food	144	116	330	330
001-0605-68500-00	Chemicals	1,453	830	3,065	3,065
001-0605-68600-00	Emerg Med & Protect Supp	7,099	9,100	13,450	13,500
	Commodities	193,709	369,170	262,125	246,620
	Other Charges				
001-0605-83100-00	Contributions to Others	424	1,318	-	-
001-0605-85053-00	Building Repair & Maint Contrb	-	-	-	4,000
001-0605-85057-00	Computer Replacement Contrbtn	-	-	-	12,000
001-0605-85058-00	Vehicle Replacement Fund	357,000	471,821	22,560	150,000
001-0605-88300-00	Lease Payments	1,164	1,164	1,285	1,755
	Other Charges	358,588	474,302	23,845	167,755
0605	Fire	8,654,122	9,600,026	8,915,670	8,878,585

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0630	Emergency Services				
	Contractual Services				
001-0630-51500-00	Printing & Advertising	313	616	250	350
001-0630-52000-00	Electricity	2,302	1,959	3,015	2,310
001-0630-52500-00	Sewer	103	-	-	-
001-0630-53000-00	Postage	500	-	500	-
001-0630-54000-00	Telecommunications	240	240	245	365
001-0630-54500-00	Training and Travel	2,230	1,563	2,500	700
001-0630-55500-00	Maintenance of Equipment	473	270	2,000	500
001-0630-55700-00	Maint of Building & Improvemnt	-	-	400	-
001-0630-55800-00	Maint of Computer Equipment	-	-	10,000	-
001-0630-58500-00	Receptions and Office Function	200	160	250	250
	Contractual Services	6,360	4,808	19,160	4,475
	Commodities				
001-0630-65500-00	Materials to Maintain Equipmt	441	-	64,310	1,600
	Commodities	441	-	64,310	1,600
	Other Charges				
001-0630-85053-00	Building Repair & Maint Contrb	960	240	-	-
001-0630-85057-00	Computer Replacement Contrbtn	1,860	1,380	1,140	2,000
	Other Charges	2,820	1,620	1,140	2,000
0630	Emergency Services	9,621	6,428	84,610	8,075
001	General	32,142,084	32,570,728	32,207,320	33,088,465

Special Revenue Funds Summary

Fund	Fund Number	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Motor Fuel Tax	011				
Revenue	011	1,381,742	1,448,825	1,225,000	1,484,585
Expense	011	1,330,982	549,309	1,870,750	1,355,000
Motor Fuel Tax	011	50,760	899,517	(645,750)	129,585
Community Improvements/Infrast	012				
Revenue	012	485,059	1,222,003	1,178,965	1,345,390
Expense	012	146	741,974	1,848,250	1,311,110
Community Improvements/Infrast	012	484,913	480,029	(669,285)	34,280
Grants	013				
Revenue	013	4,972,624	2,490,567	3,447,280	7,996,900
Expense	013	5,022,561	2,902,954	3,447,280	7,996,900
Grants	013	(49,938)	(412,387)	-	-
City Gas Tax	014				
Revenue	014	658,970	741,457	636,000	631,370
Expense	014	1,022,810	573,577	652,990	654,845
City Gas Tax	014	(363,841)	167,880	(16,990)	(23,475)
Federal Special Enforcement	015				
Revenue	015	58,181	22,689	-	1,720
Expense	015	58,041	22,639	-	-
Federal Special Enforcement	015	140	51	-	1,720
Special Enforcement	016				
Revenue	016	52,082	44,745	20,000	19,830
Expense	016	12,720	26,594	58,035	51,330
Special Enforcement	016	39,362	18,151	(38,035)	(31,500)
911 Communications	017				
Revenue	017	90,129	132,678	136,370	152,010
Expense	017	90,129	132,678	136,370	152,010
911 Communications	017	-	-	-	-
Storm Water Utility	018				
Revenue	018	813,145	799,103	841,175	809,885
Expense	018	921,655	949,588	1,036,615	1,345,715
Storm Water Utility	018	(108,510)	(150,485)	(195,440)	(535,830)
Parks & Recreation	019				
Revenue	019	5,866,076	6,128,349	5,980,410	5,742,585
Expense	019	5,296,469	6,040,247	7,104,180	5,868,735
Parks & Recreation	019	569,607	88,102	(1,123,770)	(126,150)
Airport Operations	020				
Revenue	020	424,862	389,237	365,410	378,290
Expense	020	329,938	364,856	365,410	378,290
Airport Operations	020	94,923	24,382	-	-
Foreign Fire	021				
Revenue	021	81,422	84,864	62,000	67,810
Expense	021	43,725	58,907	54,225	67,785
Foreign Fire	021	37,696	25,958	7,775	25
Property Redevelopment	023				
Revenue	023	1,415,915	485,522	894,000	865,840
Expense	023	1,430,205	1,291,442	1,201,885	1,154,055
Property Redevelopment	023	(14,289)	(805,920)	(307,885)	(288,215)
Economic Development	024				

Special Revenue Funds Summary

Fund	Fund Number	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Revenue	024	1,410,079	1,506,906	1,372,100	1,474,605
Expense	024	1,687,423	1,009,375	1,963,995	1,843,640
Economic Development	024	(277,343)	497,531	(591,895)	(369,035)
CDBG Repayment	025				
Revenue	025	33,040	37,557	22,220	26,860
CDBG Repayment	025	33,040	37,557	22,220	26,860
UDAG Repayment	026				
Revenue	026	87,230	83,522	16,430	49,785
Expense	026	233,240	251,612	884,130	683,980
UDAG Repayment	026	(146,010)	(168,090)	(867,700)	(634,195)
Public Transportation Services	030				
Revenue	030	2,777,085	2,705,989	2,804,615	3,077,635
Expense	030	2,415,279	2,476,983	2,804,615	3,077,635
Public Transportation Services	030	361,806	229,006	-	-
Public Transportation Projects	032				
Revenue	032	21,081	14,732	10,000	11,085
Expense	032	468,679	6,666	10,000	8,000
Public Transportation Projects	032	(447,598)	8,066	-	3,085
Revenue Total		20,628,723	18,338,746	19,011,975	24,136,185
Expense Total		20,364,003	17,399,400	23,438,730	25,949,030

Summary by Source

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Special Revenue Funds				
Taxes	7,305,094	8,134,376	8,113,790	8,108,840
Fines and Costs	3,529	159	2,000	2,000
Use of Money & Property	2,493,565	2,643,926	2,227,975	2,396,205
Intergovernmental Revenue	7,576,665	6,071,912	6,711,050	9,618,560
Charges for Current Services	694,711	109,753	540,000	535,000
Other Revenue	111,030	179,225	49,200	42,500
Transfer From Other Funds	2,443,493	1,132,004	1,367,960	3,433,080
Reimbursement from Others	636	67,391	-	-
Special Revenue Funds	20,628,723	18,338,746	19,011,975	24,136,185

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Special Revenue Funds					
30010	Taxes				
30010	Property Taxes	259,315	260,083	226,670	240,760
30030	State Income Tax	241,597	258,665	263,520	284,365
30040	Sales Tax	1,750,211	1,831,097	1,837,060	2,034,700
30043	Local Use Tax	177,435	160,207	165,000	21,305
30050	Home Rule Tax	2,343,860	3,083,951	3,004,860	2,950,625
30060	Prepared Food & Bev Tax	196,309	202,368	206,100	209,025
30070	Hotel Motel Tax	947,160	970,553	975,500	968,670
30080	Electric Use Tax	413,290	417,889	433,670	417,890
30085	Natural Gas Use Tax	337,196	323,112	366,135	356,220
30120	Aviation Fuel Tax	5,067	1,851	5,275	5,280
30140	City Gas Tax	633,654	624,601	630,000	620,000
30140	Taxes	7,305,094	8,134,376	8,113,790	8,108,840
32010	Fines and Costs				
32010	Fines & Costs	3,529	159	2,000	2,000
32010	Fines and Costs	3,529	159	2,000	2,000
33010	Use of Money & Property				
33010	Interest on Investments	603,717	677,491	350,690	502,780
33012	Unrealized Gain on Investment	2,927	(142)	-	-
33018	Interest Income-Leases	1,602	1,862	-	-
33020	Interest on loans	77,371	81,208	31,470	13,270
33100	Rental of Property	53,142	127,174	117,685	21,930
33110	T-Hanger Rental	41,700	41,820	44,000	41,000
33170	Jet Air Rental	19,500	19,500	19,500	19,500
33305	Golf Fees Daily	193,726	207,572	200,000	220,000
33306	Golf Fees Season Pass	128,074	139,198	145,000	135,000
33307	Golf Cart Rental/Storage	8,155	7,515	8,500	8,500
33308	Golf Tee Reservations	2,549	1,606	2,500	2,500
33309	Golf Fees Locker Rental	3,295	3,426	3,400	3,600
33310	Punch Card Revenue	5,104	6,214	6,000	6,000
33311	Golf Cart Rental	212,713	237,283	230,000	230,000
33312	Range Ball Revenue	39,350	41,786	42,000	42,000
33313	Golf Accessories	5,012	7,872	5,000	8,000
33315	Golf Concessions	17,684	20,945	20,000	21,000
33316	Sale of Liquor Golf Course	57,295	63,680	60,000	65,000
33317	Sale of Clothing Golf Course	35,877	41,056	35,000	40,000
33318	Sale of Food Golf	49,487	51,259	50,000	50,000
33319	Golf Club Repairs	4,432	6,171	5,000	6,000
33340	Campground Fees	113,723	119,283	125,000	125,000
33342	Campground Firewood	8,361	5,954	7,500	7,500
33353	Lake Storey Boat Rent	23,091	22,877	24,000	20,000
33355	Lake Storey Concession	3,285	3,068	3,000	3,000
33356	Lake Storey Misc.	-	-	200	100
33359	H.C. Gymnasium Concessions	3,837	2,100	2,500	2,500
33360	H.C. Gymnasium Rental	4,548	7,488	5,000	8,000
33361	H.C. Pool Daily Group Fees	4,267	11,150	10,000	10,000
33362	H.C. Pool Season Pass	4,286	10,534	9,000	8,000
33363	H.C. Pool Rental Fees	3,220	16,435	13,000	14,200
33371	L.S. Pool Daily/Group Fee	115,790	82,908	80,000	85,000
33372	L.S. Pool Annual/Season	18,109	20,989	18,500	18,500
33373	L.S. Pool Rental Fees	1,400	2,050	4,000	2,500
33375	L.S. Concession	38,027	39,418	40,000	40,000

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
33376	L.S. Pool Miscellaneous	304	29	100	100
33377	L.S. Rec Facility Rental	33,255	29,134	31,000	31,000
33378	LS Tennis Equip Rental&Repair	140	23	130	130
33382	Lake Storey Softball Concessn	1,532	1,454	2,100	3,000
33385	Pavilion Revenues	46,429	38,289	48,000	42,000
33386	Recreation Family Events	118,458	112,033	159,460	201,500
33389	Parks & Rec Rental Facilities	6,424	7,794	10,000	12,500
33800	Transit Advertisements	20,418	11,727	-	-
33810	Handivan Fees In Town	3,425	2,923	3,000	3,100
33815	Handivan Fees Out of Town	750	840	1,100	1,500
33820	Handivan Trip Tickets	8,460	5,909	6,750	6,500
33825	Transit Local Match	40,120	49,928	45,000	55,000
33830	Public Trans Fixed Route Fees	35,251	33,993	33,000	35,000
33850	Flowage Fees	17,512	15,996	12,000	15,000
33860	Farm Income	253,223	201,407	155,340	202,770
33865	Pop Commission	3,207	3,701	3,550	6,725
33865	Use of Money & Property	2,493,565	2,643,926	2,227,975	2,396,205
35010	Intergovernmental Revenue				
35010	Foreign Fire Ins Tax	74,226	75,570	62,000	62,000
35070	State Motor Fuel Tax	1,303,237	1,345,724	1,200,000	1,392,355
35100	Fed Operat Assist Grants	1,147,407	513,290	21,915	-
35110	Federal Capital Grants	81,985	5,168	900,000	-
35300	State Operating Assist Grants	304,039	119,970	5,115	-
35310	State Capital Grants	247,310	77,756	-	-
35315	Federal Reimbursements	285,205	32,350	-	3,053,600
35320	Pub Trans Fed Oper Assistance	774,151	488,300	351,510	319,555
35321	Pub Trans State Oper Assist	1,392,226	1,820,670	1,977,040	2,028,200
35325	State Reimbursements	1,766,792	1,269,636	2,054,500	2,603,240
35350	State Spec. Enforcement	18,101	13,482	-	-
35355	Federal Special Enforcement	56,226	21,873	-	-
35370	Mtce of Traffic Signals	-	8,966	-	-
35600	County Reimbursements	115,129	132,678	136,370	152,010
35856	Agency Grant Reimbursements	-	135,273	-	-
35900	Misc Intergovernmental Revenue	10,631	11,206	2,600	7,600
35900	Intergovernmental Revenue	7,576,665	6,071,912	6,711,050	9,618,560
36125	Charges for Current Services				
36125	Demolitions	655,754	71,216	500,000	500,000
36650	Grave Openings	36,500	32,850	40,000	35,000
36870	Penalties/Accounting Services	2,458	5,687	-	-
36870	Charges for Current Services	694,711	109,753	540,000	535,000
37010	Other Revenue				
37010	Sale of Cemetery Lots	13,969	15,750	21,000	18,000
37015	Scattering Gardens	4,680	3,825	6,000	6,000
37050	Sale of Property	6,166	103,520	11,000	9,000
37062	Gain Sale of Land	27	5,177	-	-
37100	Private Contrib/Donations	27,423	9,893	11,200	9,500
37900	Miscellaneous Other Revenue	58,766	41,060	-	-
37900	Other Revenue	111,030	179,225	49,200	42,500
38001	Transfer From Other Funds				
38001	General Transf From	658,893	489,902	486,865	728,555
38011	Transfer from Motor Fuel	-	-	85,750	-
38012	Comnnity Impr/Infra Trans From	-	-	-	140,560

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
38018	Transfer from Storm Water Util	101,778	-	-	-
38019	Park & Rec Transfer From	-	-	129,295	89,465
38024	Economic Dev Transfer From	-	-	30,000	25,500
38026	Transfer from UDAG	197,500	189,121	275,000	262,500
38030	Handivan Transfer From	-	10,356	-	-
38032	Transfer From PublicTran Prjct	461,754	-	-	-
38049	Transfer from TIF IV	200,000	-	-	-
38052	Trans from GO Bond Cap Exp	-	-	-	2,040,000
38057	Transfer from Computer Replace	-	-	-	130,000
38059	Transfer From Util Tax Cap Imp	446,175	424,031	350,000	4,000
38061	Water Transfer From	361,653	-	-	-
38088	Linwood Transfer From	2,087	2,378	1,050	-
38089	E Linwood Transfer From	13,652	16,216	10,000	12,500
38550	Transfer From Other Funds	2,443,493	1,132,004	1,367,960	3,433,080
38560	Reimbursement from Others				
39100	Reimbursements	636	67,391	-	-
39100	Reimbursement from Others	636	67,391	-	-
	Special Revenue Funds	20,628,723	18,338,746	19,011,975	24,136,185

Summary by Source

Expense	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Special Revenue Funds				
Personnel Services	5,939,452	5,914,785	6,691,695	6,605,875
Contractual Services	4,297,968	4,225,584	6,260,340	5,316,310
Commodities	1,702,518	1,804,098	2,030,615	2,494,195
Capital Outlay	1,800,059	1,742,402	3,021,730	6,324,560
Other Charges	6,624,007	3,712,531	5,434,350	5,208,090
Special Revenue Funds	20,364,003	17,399,400	23,438,730	25,949,030

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Special Revenue Funds					
41000	Personnel Services				
41000	Regular Employees	3,612,379	3,289,133	3,534,680	3,587,310
41005	Workers Comp Wages	902	2,758	-	-
42000	Temporary Employees	953,523	1,097,734	1,372,930	1,231,505
43000	Overtime	83,827	78,636	120,550	77,930
45000	Callout Pay	1,890	-	2,400	-
47500	Term Life Insurance	6,063	6,153	7,240	6,800
47600	Workers Comp Premium	80,340	77,880	78,000	63,865
47700	Health Insurance Premium	572,641	643,673	732,310	741,475
47750	Retiree Health Insurance	33,844	35,260	40,140	44,445
47755	OPEB Contributions	9,525	10,695	10,875	10,620
47760	Retirement Health Savings	31,572	34,930	38,070	37,810
47770	Health Savings Account	23,519	22,785	18,470	16,875
48000	Pension Contributions	222,966	279,905	348,345	409,665
48200	Social Security Contributions	306,211	332,221	384,745	374,590
48400	IMRF Employer Paid Member Cons	248	3,023	2,940	2,985
49400	Personnel Services	5,939,452	5,914,785	6,691,695	6,605,875
51000 Contractual Services					
51000	Professional Services	370,010	371,887	793,420	1,116,285
51200	Drug Enforcement Services	-	-	3,000	3,000
51300	Recording Fees	225	-	-	-
51400	Contract Service Rec Program	33,657	21,752	49,550	32,600
51500	Printing and Advertising	38,010	38,453	57,500	45,900
52000	Electricity	266,074	281,637	342,715	179,765
52300	Heat	35,118	26,895	47,855	49,305
52500	Sewer	49,931	59,221	56,210	64,585
53000	Postage	2,465	2,379	3,465	2,995
54000	Telecommunications	27,942	30,726	41,195	44,450
54500	Training and Travel	41,839	20,946	54,190	57,720
54700	Car Allowance	580	1,200	1,200	1,200
55000	Dues and Subscriptions	17,872	25,391	35,025	33,395
55420	Demolitions	777,794	944,535	500,000	500,000
55500	Maintenance of Equipment	184,274	223,527	104,655	113,880
55700	Mtce of Buildings & Improvemnt	1,206,094	851,053	2,629,295	1,562,275
55800	Maintenance Computer Equipment	29,613	50,366	108,600	96,395
56000	Rentals	15,841	20,247	37,465	19,310
56500	Insurance	1,028	914	1,500	1,000
56596	Auto Liability	3,540	3,420	3,420	3,660
56597	Property Repairs	351,675	363,360	419,445	387,300
57000	Bonds	-	-	200	200
57500	Laundry & Cleaning Services	39,747	46,204	49,260	46,620
58500	Receptions/Office Functions	431	103	-	-
59300	Mtce Medical/Safety Supplies	4,968	4,536	7,785	5,200
59511	Tourism Contract Services	190,000	220,000	190,000	190,000
59528	Galesburg Promise	333,260	341,491	303,100	340,970
59535	Knox County Partnership	155,000	155,000	250,000	250,000
59537	Orpheum Civic Center Authority	100,000	100,000	150,000	150,000
59590	Administrative Fee	20,979	20,340	20,290	18,300
59590	Contractual Services	4,297,968	4,225,584	6,260,340	5,316,310
61000 Commodities					
61000	Office Supplies	11,963	5,973	12,200	10,400
61500	Minor Office Mach & Equipmt	68	-	1,000	1,250

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
61700	Minor Computer Equip/Supplies	20,293	15,379	22,200	20,500
61800	Minor Furniture	12,569	12,028	7,000	8,000
62000	Fuel	-	-	200	200
62500	Motor Vehicle Supplies	334,859	229,981	278,850	255,000
62510	Gasoline	278,164	262,675	321,650	303,985
63000	Shop Supplies	-	2,067	5,500	6,500
63500	Botanical & Ag. Supplies	90,577	160,629	170,500	161,750
64000	Recreational Supplies	81,512	99,497	109,700	91,740
64100	Special Events Supplies	4,564	4,410	4,800	4,950
64125	Concession supplies	88,752	98,983	99,000	96,300
64150	Special Event Fees	-	-	50	50
64300	Golf Supplies	3,321	3,615	4,200	5,000
64500	Traffic Control Supplies	80,797	106,819	99,000	93,500
65000	Cleaning & Household Supplies	23,460	30,089	28,900	18,400
65500	Materials to Maintain Equipmt	40,960	56,249	60,290	56,640
66000	Materials Maintain Blds/Improv	476,061	524,428	624,425	614,025
66500	Minor Tools & Apparatus	103,158	143,164	135,150	701,495
67000	Books	-	-	700	200
67500	Safety Clothing & Supplies	14,900	23,012	14,850	12,950
68000	Food	5,055	6,417	7,350	8,360
68500	Chemicals	17,224	15,316	22,100	22,000
68600	Emerg Med & Protect Supplies	-	200	-	-
69000	Firearms & Supplies	14,261	3,168	500	500
69300	Cannine Supplies	-	-	500	500
69500	Commodities	1,702,518	1,804,098	2,030,615	2,494,195
71000	Capital Outlay				
71000	Machinery & Equipment	-	70,756	900,000	-
73000	Land	-	813	-	-
75000	Buildings	269,685	-	-	3,290,000
76000	Improvemt Other than Buildings	837,928	1,243,384	1,771,730	2,584,560
78010	Roads	488,706	-	-	-
78050	Storm Drainage	203,741	217,166	350,000	450,000
78070	Sidewalks	-	210,282	-	-
78090	Capital Outlay	1,800,059	1,742,402	3,021,730	6,324,560
83100	Other Charges				
83100	Contribution to Others	3,611,692	1,924,847	2,860,810	2,589,740
84000	Sales Tax	20,127	22,684	22,150	40,050
84500	Property Tax	62,205	55,963	62,750	66,250
85013	Grant Fund Transfer To	101,778	-	115,750	166,060
85020	Transfer to Airport Fund	-	-	129,295	89,465
85023	Property Redvlpmnt Transfer To	197,500	189,121	275,000	262,500
85030	Handivan Transfer To	461,754	-	-	-
85032	Transfer to Publc Trans Proj	-	10,356	-	-
85044	GO Bond Transfer To	146	712,851	718,050	718,700
85046	Trsfr to Series 2011C Bus Park	244,023	-	-	-
85047	Transfer to Bus GO Bond 2013A	294,902	65,567	76,510	122,080
85048	Transfer to TIF 3 Regency	213,798	-	-	-
85053	Bldg Rep Mtce Transfer To	79,620	212,921	52,140	112,500
85057	Computer Replacemt Transfer To	9,900	6,120	3,900	10,850
85058	Vehicle Replacemt Transfer To	753,420	196,380	536,100	353,000
85059	Util Tax Cap Imp Trsfr To	-	-	16,730	-
85073	Transfer to Retiree Health	-	-	-	6,325
85074	Transfer to Employee Health	-	-	-	104,520
87350	Interest on Leases	1,921	960	-	-

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
88150	Lease Principal Payments	30,095	31,056	-	-
88300	Lease Payments	8,651	12,082	65,165	66,050
89500	Bad Debt Expense	529,206	262,969	500,000	500,000
89600	Cash Over & Short	4	97	-	-
89800	Loss on Assets	3,266	8,558	-	-
89800	Other Charges	6,624,007	3,712,531	5,434,350	5,208,090
	Special Revenue Funds	20,364,003	17,399,400	23,438,730	25,949,030

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
011	Motor Fuel Tax				
0000					
	Use of Money & Property				
011-0000-33010-00	Interest Income on Investments	78,506	103,101	25,000	92,230
	Use of Money & Property	78,506	103,101	25,000	92,230
	Intergovernmental Revenue				
011-0000-35070-00	State Motor Fuel Tax	1,303,237	1,345,724	1,200,000	1,392,355
	Intergovernmental Revenue	1,303,237	1,345,724	1,200,000	1,392,355
0000		1,381,742	1,448,825	1,225,000	1,484,585
0000					
	Contractual Services				
011-0000-55700-00	Maint of Building & Improvemnt	644,328	67,294	1,375,000	950,000
	Contractual Services	644,328	67,294	1,375,000	950,000
	Commodities				
011-0000-66000-00	Materials to Mntn Bldgs/Improv	286,710	337,035	410,000	405,000
	Commodities	286,710	337,035	410,000	405,000
	Capital Outlay				
011-0000-78010-00	Roads	399,945	-	-	-
011-0000-78070-00	Sidewalks	-	144,979	-	-
	Capital Outlay	399,945	144,979	-	-
	Other Charges				
011-0000-85013-00	Transfer to Grant Fund	-	-	85,750	-
	Other Charges	-	-	85,750	-
0000		1,330,982	549,309	1,870,750	1,355,000
011	Motor Fuel Tax	50,760	899,517	(645,750)	129,585

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
012	Community Improvements/Infrast				
0000					
	Taxes				
012-0000-30050-00	Home Rule Tax	482,607	1,186,135	1,155,715	1,311,390
	Taxes	482,607	1,186,135	1,155,715	1,311,390
	Use of Money & Property				
012-0000-33010-00	Interest Income on Investments	2,453	35,868	23,250	34,000
	Use of Money & Property	2,453	35,868	23,250	34,000
0000		485,059	1,222,003	1,178,965	1,345,390
0000					
	Contractual Services				
012-0000-51000-00	Professional Services	-	720	200	500
012-0000-55700-00	Maint of Building & Improvemnt	-	-	470,000	60,000
	Contractual Services	-	720	470,200	60,500
	Commodities				
012-0000-66000-00	Materials to Mntn Bldgs/Improv	-	18,403	-	-
012-0000-66500-00	Minor Tools & Apparatus	-	-	-	357,350
	Commodities	-	18,403	-	357,350
	Capital Outlay				
012-0000-76000-00	Improvemnt Other Than Building	-	-	650,000	24,000
	Capital Outlay	-	-	650,000	24,000
	Other Charges				
012-0000-83100-00	Contributions to Others	-	10,000	10,000	10,000
012-0000-85013-00	Transfer to Grant Fund	-	-	-	140,560
012-0000-85044-00	Transfer to GO Bond Fund	146	712,851	718,050	718,700
	Other Charges	146	722,851	728,050	869,260
0000		146	741,974	1,848,250	1,311,110
012	Community Improvements/Infrast	484,913	480,029	(669,285)	34,280

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
013	Grants				
0000					
	Intergovernmental Revenue				
013-0000-35100-00	Fed Operate Assist Grants	1,147,407	421,972	21,915	-
013-0000-35110-00	Federal Capital Grants	-	1,158	900,000	-
013-0000-35300-00	State Operate Assist Grant	304,039	29,271	5,115	-
013-0000-35310-00	State Capital Grants	247,310	77,756	-	-
013-0000-35315-00	Federal Reimbursements	285,205	32,350	-	3,053,600
013-0000-35320-00	Pub Transp Fed Oper Assistance	155,981	99,121	-	-
013-0000-35325-00	State Reimbursements	1,766,792	1,269,636	2,054,500	2,603,240
013-0000-35600-00	County Reimbursements	25,000	-	-	-
013-0000-35856-00	Agency Grant Reimbursements	-	135,273	-	-
	Intergovernmental Revenue	3,931,735	2,066,536	2,981,530	5,656,840
	Transfer From Other Funds				
013-0000-38001-00	General Fund Transfer From	131,282	-	-	-
013-0000-38011-00	Transfer from Motor Fuel	-	-	85,750	-
013-0000-38012-00	Community Impr/Infr Trans From	-	-	-	140,560
013-0000-38018-00	Storm Water Util Transfer From	101,778	-	-	-
013-0000-38024-00	Economic Dev Transfer From	-	-	30,000	25,500
013-0000-38052-00	GO Bond Cap Exp Transfer From	-	-	-	2,040,000
013-0000-38057-00	Computer Replace Transfer From	-	-	-	130,000
013-0000-38059-00	Util Tax Cap Proj Trnsfer From	446,175	424,031	350,000	4,000
013-0000-38061-00	Water Fund Transfer From	361,653	-	-	-
	Transfer From Other Funds	1,040,889	424,031	465,750	2,340,060
0000		4,972,624	2,490,567	3,447,280	7,996,900
0000					
	Personnel Services				
013-0000-41000-00	Regular Employees	502	-	-	-
013-0000-43000-00	Overtime Pay	10,174	13,468	26,640	-
013-0000-48200-00	Social Security Contributions	-	-	390	-
	Personnel Services	10,676	13,468	27,030	-
	Contractual Services				
013-0000-51000-00	Professional Services	208,426	150,027	616,940	957,100
013-0000-51500-00	Printing & Advertising	-	294	-	-
013-0000-54000-00	Telecommunications	-	1,819	-	-
013-0000-54500-00	Training and Travel	13,650	-	-	12,000
013-0000-55500-00	Maintenance of Equipment	106,306	95,750	-	-
013-0000-55700-00	Maint of Building & Improvemnt	94,084	43,527	-	-
	Contractual Services	422,466	291,418	616,940	969,100
	Commodities				

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
013-0000-61000-00	Office Supplies	-	28	-	-
013-0000-61700-00	Minor Computer Equip & Supp	-	3,991	-	-
013-0000-62500-00	Motor Vehicle Supplies	41,892	-	-	-
013-0000-62510-00	Gasoline	-	6,143	-	-
013-0000-66000-00	Materials to Mntn Bldgs/Improv	-	175	-	-
013-0000-66500-00	Minor Tools & Apparatus	1,899	-	-	230,000
013-0000-67500-00	Safety Clothing & Supplies	5,000	2,187	-	-
013-0000-69000-00	Firearms & Supplies	1,000	1,086	-	-
	Commodities	49,790	13,610	-	230,000
	Capital Outlay				
013-0000-71000-00	Machinery & Equipment	-	70,756	900,000	-
013-0000-75000-00	Buildings	269,685	-	-	3,290,000
013-0000-76000-00	Improvemnt Other Than Building	837,928	1,163,384	950,000	2,560,560
013-0000-78050-00	Storm Drainage	175,361	-	-	-
	Capital Outlay	1,282,973	1,234,140	1,850,000	5,850,560
	Other Charges				
013-0000-83100-00	Contributions to Others	3,256,655	1,350,318	953,310	947,240
	Other Charges	3,256,655	1,350,318	953,310	947,240
0000		5,022,561	2,902,954	3,447,280	7,996,900
013	Grants	(49,938)	(412,387)	-	-

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
014	City Gas Tax				
0000					
	Taxes				
014-0000-30140-00	City Gas Tax	633,654	624,601	630,000	620,000
	Taxes	633,654	624,601	630,000	620,000
	Use of Money & Property				
014-0000-33010-00	Interest Income on Investments	22,568	13,262	6,000	11,370
	Use of Money & Property	22,568	13,262	6,000	11,370
	Intergovernmental Revenue				
014-0000-35370-00	Maintenance of Traffic Signals	-	8,966	-	-
014-0000-35900-00	Misc Intergovernmental Rev	1,519	-	-	-
	Intergovernmental Revenue	1,519	8,966	-	-
	Charges for Current Services				
014-0000-36870-00	Penalties/Accounting Services	358	684	-	-
	Charges for Current Services	358	684	-	-
	Other Revenue				
014-0000-37050-00	Sale of Property	871	-	-	-
014-0000-37900-00	Misc Other Revenue	-	27,641	-	-
	Other Revenue	871	27,641	-	-
	Reimbursement from Others				
014-0000-39100-00	Reimbursements	-	66,303	-	-
	Reimbursement from Others	-	66,303	-	-
0000		658,970	741,457	636,000	631,370
0000					
	Personnel Services				
014-0000-41000-00	Regular Employees	589,549	177,840	184,540	198,745
014-0000-47500-00	Term Life Insurance	864	864	870	870
014-0000-47600-00	Workers Compensation Premium	2,700	2,400	2,400	2,430
014-0000-47700-00	Health Insurance Premium	15,899	21,889	29,320	31,200
014-0000-47760-00	Retirement Health Savings	2,395	2,410	2,470	2,495
014-0000-48000-00	Pension Contributions	11,522	13,299	15,510	22,220
014-0000-48200-00	Social Security Contributions	11,993	13,235	14,120	15,205
	Personnel Services	634,921	231,936	249,230	273,165
	Contractual Services				
014-0000-51000-00	Professional Services	9,642	54,856	30,400	45,000
014-0000-55500-00	Maintenance of Equipment	1,200	316	3,000	5,000
014-0000-55700-00	Maint of Building & Improvemnt	142,141	52,986	156,500	136,500

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
014-0000-56000-00	Rentals	3,600	2,660	4,000	-
014-0000-56597-00	Prop Prem-Risk Mgt Contrib	360	360	360	420
014-0000-59590-00	Administrative Fee	720	600	600	600
	Contractual Services	157,663	111,778	194,860	187,520
	Commodities				
014-0000-64500-00	Traffic Control Supplies	69,527	89,454	85,000	87,500
014-0000-66000-00	Materials to Mntn Bldgs/Improv	70,836	59,978	98,700	89,000
014-0000-66500-00	Minor Tools & Apparatus	1,086	15,128	25,200	15,200
	Commodities	141,448	164,560	208,900	191,700
	Capital Outlay				
014-0000-78010-00	Roads	88,760	-	-	-
014-0000-78070-00	Sidewalks	-	65,303	-	-
	Capital Outlay	88,760	65,303	-	-
	Other Charges				
014-0000-83100-00	Contributions to Others	18	-	-	-
014-0000-85074-00	Transfer to Employee Health	-	-	-	2,460
	Other Charges	18	-	-	2,460
0000		1,022,810	573,577	652,990	654,845
014	City Gas Tax	(363,841)	167,880	(16,990)	(23,475)

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
015	Federal Special Enforcement				
0000					
	Use of Money & Property				
015-0000-33010-00	Interest Income on Investments	1,955	816	-	1,720
	Use of Money & Property	1,955	816	-	1,720
	Intergovernmental Revenue				
015-0000-35355-00	Federal Special Enforcement	56,226	21,873	-	-
	Intergovernmental Revenue	56,226	21,873	-	-
0000		58,181	22,689	-	1,720
0000					
	Contractual Services				
015-0000-54500-00	Training and Travel	18,405	2,944	-	-
015-0000-55500-00	Maintenance of Equipment	361	-	-	-
015-0000-55800-00	Maint of Computer Equipment	650	8,185	-	-
015-0000-58500-00	Receptions & Office Functions	431	-	-	-
	Contractual Services	19,847	11,129	-	-
	Commodities				
015-0000-61700-00	Minor Computer Equip & Supp	2,429	-	-	-
015-0000-61800-00	Minor Furniture	1,182	1,214	-	-
015-0000-65500-00	Materials to Maintain Equipmt	-	374	-	-
015-0000-66500-00	Minor Tools & Apparatus	18,113	1,475	-	-
015-0000-67500-00	Safety Clothing & Supplies	3,209	7,182	-	-
015-0000-69000-00	Firearms & Supplies	13,261	1,265	-	-
	Commodities	38,194	11,510	-	-
0000		58,041	22,639	-	-
015	Federal Special Enforcement	140	51	-	1,720

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
016	Special Enforcement				
0000					
	Fines and Costs				
016-0000-32010-00	Fines and Costs	3,529	159	2,000	2,000
	Fines and Costs	3,529	159	2,000	2,000
	Use of Money & Property				
016-0000-33010-00	Interest Income on Investments	25,065	27,739	18,000	17,830
	Use of Money & Property	25,065	27,739	18,000	17,830
	Intergovernmental Revenue				
016-0000-35350-00	State Special Enforcement	18,101	13,482	-	-
016-0000-35900-00	Misc Intergovernmental Rev	487	-	-	-
	Intergovernmental Revenue	18,589	13,482	-	-
	Other Revenue				
016-0000-37100-00	Private Contribs/Donations	4,500	2,749	-	-
016-0000-37900-00	Misc Other Revenue	400	616	-	-
	Other Revenue	4,900	3,365	-	-
0000		52,082	44,745	20,000	19,830
0000					
	Personnel Services				
016-0000-43000-00	Overtime Pay	10,000	-	-	-
016-0000-48200-00	Social Security Contributions	145	-	-	-
	Personnel Services	10,145	-	-	-
	Contractual Services				
016-0000-51200-00	Drug Enforcement Service	-	-	3,000	3,000
016-0000-54000-00	Telecommunications	1,289	627	2,205	2,585
016-0000-54500-00	Training and Travel	503	583	3,000	3,000
016-0000-55500-00	Maintenance of Equipment	-	-	1,000	1,000
016-0000-55700-00	Maint of Building & Improvemnt	-	6,324	-	-
016-0000-55800-00	Maint of Computer Equipment	-	8,463	23,000	3,000
	Contractual Services	1,792	15,996	32,205	12,585
	Commodities				
016-0000-61700-00	Minor Computer Equip & Supp	-	8,363	7,500	-
016-0000-66500-00	Minor Tools & Apparatus	473	65	100	37,245
016-0000-67500-00	Safety Clothing & Supplies	310	103	500	500
016-0000-68000-00	Food	-	250	-	-
016-0000-69000-00	Firearms & Supplies	-	817	500	500
016-0000-69300-00	Canine Supplies	-	-	500	500
	Commodities	783	9,598	9,100	38,745

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
	Other Charges				
016-0000-83100-00	Contributions to Others	-	1,000	-	-
016-0000-85059-00	Util Tax Cap Imp Trsfr To	-	-	16,730	-
	Other Charges	-	1,000	16,730	-
0000		12,720	26,594	58,035	51,330
016	Special Enforcement	39,362	18,151	(38,035)	(31,500)

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
017	911 Communications				
0000					
	Intergovernmental Revenue				
017-0000-35600-00	County Reimbursements	90,129	132,678	136,370	152,010
	Intergovernmental Revenue	90,129	132,678	136,370	152,010
0000		90,129	132,678	136,370	152,010
0000					
	Personnel Services				
017-0000-41000-00	Regular Employees	59,704	94,564	99,780	111,125
017-0000-43000-00	Overtime Pay	63	29	-	-
017-0000-45000-00	Callout Pay	1,890	-	2,400	-
017-0000-47500-00	Term Life Insurance	162	173	220	220
017-0000-47600-00	Workers Compensation Premium	1,980	2,100	1,980	2,040
017-0000-47700-00	Health Insurance Premium	14,778	20,833	13,840	14,795
017-0000-47760-00	Retirement Health Savings	1,423	1,025	1,580	1,535
017-0000-47770-00	Health Savings Account	1,350	150	150	150
017-0000-48000-00	Pension Contributions	4,296	7,087	8,595	12,400
017-0000-48200-00	Social Security Contributions	4,483	6,717	7,825	8,485
	Personnel Services	90,129	132,678	136,370	150,750
	Other Charges				
017-0000-85074-00	Transfer to Employee Health	-	-	-	1,260
	Other Charges	-	-	-	1,260
0000		90,129	132,678	136,370	152,010
017	911 Communications	-	-	-	-

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
018	Storm Water Utility				
0000					
	Taxes				
018-0000-30080-00	Electric Use Tax	413,290	417,889	433,670	417,890
018-0000-30085-00	Natural Gas Use Tax	337,196	323,112	366,135	356,220
	Taxes	750,486	741,000	799,805	774,110
	Use of Money & Property				
018-0000-33010-00	Interest Income on Investments	50,092	46,297	38,770	28,175
	Use of Money & Property	50,092	46,297	38,770	28,175
	Intergovernmental Revenue				
018-0000-35900-00	Misc Intergovernmental Rev	8,625	11,206	2,600	7,600
	Intergovernmental Revenue	8,625	11,206	2,600	7,600
	Other Revenue				
018-0000-37900-00	Misc Other Revenue	3,942	600	-	-
	Other Revenue	3,942	600	-	-
0000		813,145	799,103	841,175	809,885
0000					
	Personnel Services				
018-0000-41000-00	Regular Employees	434,088	344,162	355,330	340,140
018-0000-47500-00	Term Life Insurance	551	558	570	545
018-0000-47600-00	Workers Compensation Premium	5,700	5,280	5,100	4,965
018-0000-47700-00	Health Insurance Premium	40,613	51,330	66,620	60,390
018-0000-47760-00	Retirement Health Savings	2,857	2,935	3,060	3,150
018-0000-47770-00	Health Savings Account	2,242	1,538	790	750
018-0000-48000-00	Pension Contributions	23,051	25,433	29,860	38,025
018-0000-48200-00	Social Security Contributions	24,099	25,519	27,190	26,020
	Personnel Services	533,201	456,755	488,520	473,985
	Contractual Services				
018-0000-51000-00	Professional Services	1,453	3,729	-	-
018-0000-52000-00	Electricity	1,658	2,004	2,235	2,355
018-0000-54000-00	Telecommunications	-	-	265	-
018-0000-55500-00	Maintenance of Equipment	16,684	47,635	10,200	20,200
018-0000-55700-00	Maint of Building & Improvemnt	325	104,733	108,000	258,000
018-0000-56597-00	Prop Prem-Risk Mgt Contrib	840	840	840	900
018-0000-59590-00	Administrative Fee	1,550	1,320	1,290	840
	Contractual Services	22,509	160,262	122,830	282,295
	Commodities				
018-0000-62500-00	Motor Vehicle Supplies	53,042	34,275	30,000	35,000

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
018-0000-62510-00	Gasoline	19,280	18,721	22,265	20,395
018-0000-65500-00	Materials to Maintain Equipmt	6,104	8,726	7,000	8,000
018-0000-66000-00	Materials to Mntn Bldgs/Improv	17,081	16,724	16,000	31,000
	Commodities	95,507	78,446	75,265	94,395
	Capital Outlay				
018-0000-78050-00	Storm Drainage	28,380	217,166	350,000	450,000
	Capital Outlay	28,380	217,166	350,000	450,000
	Other Charges				
018-0000-85013-00	Transfer to Grant Fund	101,778	-	-	-
018-0000-85058-00	Vehicle Replacement Fund	140,280	36,960	-	40,000
018-0000-85074-00	Transfer to Employee Health	-	-	-	5,040
	Other Charges	242,058	36,960	-	45,040
0000		921,655	949,588	1,036,615	1,345,715
018	Storm Water Utility	(108,510)	(150,485)	(195,440)	(535,830)

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
019	Parks & Recreation				
0000					
	Taxes				
019-0000-30010-00	Property Tax	259,315	260,083	226,670	240,760
019-0000-30030-00	State Income Tax	241,597	258,665	263,520	284,365
019-0000-30040-00	Sales Tax	1,750,211	1,831,097	1,837,060	2,034,700
019-0000-30043-00	Local Use Tax	177,435	160,207	165,000	21,305
019-0000-30050-00	Home Rule Tax	697,970	711,681	693,430	327,845
019-0000-30060-00	Food & Beverage Tax	196,309	202,368	206,100	209,025
019-0000-30070-00	Hotel Motel Tax	947,160	970,553	975,500	968,670
	Taxes	4,269,997	4,394,654	4,367,280	4,086,670
	Use of Money & Property				
019-0000-33010-00	Interest Income on Investments	114,151	137,609	90,250	94,790
019-0000-33012-00	Unrealized Gain on Investment	1,052	(142)	-	-
019-0000-33020-00	Interest on Loans	1,984	1,497	1,000	495
019-0000-33100-00	Rental of Property	35,714	29,137	23,540	-
019-0000-33305-00	Golf Fees Daily	193,726	207,572	200,000	220,000
019-0000-33306-00	Golf Fees Season Pass	128,074	139,198	145,000	135,000
019-0000-33307-00	Golf Cart Storage	8,155	7,515	8,500	8,500
019-0000-33308-00	Golf Tee Reservations	2,549	1,606	2,500	2,500
019-0000-33309-00	Golf Fees Locker Rental	3,295	3,426	3,400	3,600
019-0000-33310-00	Golf Punch Card Revenue	5,104	6,214	6,000	6,000
019-0000-33311-00	Golf Cart Rental	212,713	237,283	230,000	230,000
019-0000-33312-00	Range Ball Revenue	39,350	41,786	42,000	42,000
019-0000-33313-00	Golf Accessories	5,012	7,872	5,000	8,000
019-0000-33315-00	Golf Concessions	17,684	20,945	20,000	21,000
019-0000-33316-00	Sale of Alcohol Golf	57,295	63,680	60,000	65,000
019-0000-33317-00	Sale of Clothing Golf	35,877	41,056	35,000	40,000
019-0000-33318-00	Sale of Food Golf	49,487	51,259	50,000	50,000
019-0000-33319-00	Golf Club Repairs	4,432	6,171	5,000	6,000
019-0000-33340-00	Campground Fees	113,723	119,283	125,000	125,000
019-0000-33342-00	Campground Firewood	8,361	5,954	7,500	7,500
019-0000-33353-00	Lake Storey Boat Rental	23,091	22,877	24,000	20,000
019-0000-33355-00	Lake Storey Concession	3,285	3,068	3,000	3,000
019-0000-33356-00	Lake Storey Miscellaneous	-	-	200	100
019-0000-33359-00	Hawthorne Cntr Gym Concession	3,837	2,100	2,500	2,500
019-0000-33360-00	Hawthorne Center Gym Rental	4,548	7,488	5,000	8,000
019-0000-33361-00	Hawthorne Pool Daily Group Fee	4,267	11,150	10,000	10,000
019-0000-33362-00	Hawthorne Pool Season Pass	4,286	10,534	9,000	8,000
019-0000-33363-00	Hawthorne Pool Rental Fees	3,220	16,435	13,000	14,200
019-0000-33371-00	Lakeside Pool Daily/Group Fee	115,790	82,908	80,000	85,000
019-0000-33372-00	Lakeside Pool Season Pass	18,109	20,989	18,500	18,500
019-0000-33373-00	Lakeside Pool Rental Fees	1,400	2,050	4,000	2,500
019-0000-33375-00	Lakeside Concession	38,027	39,418	40,000	40,000
019-0000-33376-00	Lakeside Pool Miscellaneous	304	29	100	100

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
019-0000-33377-00	Lakeside Rec Facility Rental	33,255	29,134	31,000	31,000
019-0000-33378-00	LS Tennis Equip Rental&Repair	140	23	130	130
019-0000-33382-00	Lake Storey Softball Concessn	1,532	1,454	2,100	3,000
019-0000-33385-00	Pavilion Revenues	46,429	38,289	48,000	42,000
019-0000-33386-00	Recreation Family Events	118,458	112,033	159,460	201,500
019-0000-33389-00	Park & Rec Rental Facilities	6,424	7,794	10,000	12,500
019-0000-33865-00	Park & Rec Pop Commission	2,836	3,502	3,200	6,500
	Use of Money & Property	1,466,975	1,540,195	1,522,880	1,573,915
	Charges for Current Services				
019-0000-36650-00	Grave Openings	36,500	32,850	40,000	35,000
019-0000-36870-00	Penalties/Accounting Services	2,085	4,972	-	-
	Charges for Current Services	38,585	37,822	40,000	35,000
	Other Revenue				
019-0000-37010-00	Sale of Cemetery Lots	13,969	15,750	21,000	18,000
019-0000-37015-00	Scattering Gardens	4,680	3,825	6,000	6,000
019-0000-37050-00	Sale of Property	3,595	103,520	1,000	1,000
019-0000-37100-00	Private Contribs/Donations	22,923	7,144	11,200	9,500
019-0000-37900-00	Misc Other Revenue	3,977	6,521	-	-
	Other Revenue	49,144	136,760	39,200	34,500
	Transfer From Other Funds				
019-0000-38001-00	General Fund Transfer From	25,000	-	-	-
019-0000-38088-00	Linwood Transfer From	2,087	2,378	1,050	-
019-0000-38089-00	East Linwood Transfer From	13,652	16,216	10,000	12,500
	Transfer From Other Funds	40,739	18,595	11,050	12,500
	Reimbursement from Others				
019-0000-39100-00	Reimbursements	636	323	-	-
	Reimbursement from Others	636	323	-	-
0000		5,866,076	6,128,349	5,980,410	5,742,585

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
1905	Parks & Recreation Admin				
	Personnel Services				
019-1905-41000-00	Regular Employees	978,128	919,376	954,430	947,810
019-1905-41005-00	Workers Comp Wages	902	1,580	-	-
019-1905-42000-00	Temporary Employees	14,557	34,441	59,410	50,170
019-1905-43000-00	Overtime Pay	18,169	20,575	30,000	22,630
019-1905-47500-00	Term Life Insurance	1,881	1,724	1,660	1,655
019-1905-47600-00	Workers Compensation Premium	25,140	23,940	26,760	17,745
019-1905-47700-00	Health Insurance Premium	186,265	193,079	219,730	197,245
019-1905-47750-00	Retiree Health Insurance	25,203	26,062	30,100	31,525
019-1905-47755-00	OPEB Contributions	8,055	7,395	7,305	8,340
019-1905-47760-00	Retirement Health Savings	4,579	6,834	6,920	6,960
019-1905-47770-00	Health Savings Account	6,713	6,000	6,000	6,000
019-1905-48000-00	Pension Contributions	71,063	70,990	85,475	108,495
019-1905-48200-00	Social Security Contributions	75,011	71,753	81,310	78,075
	Personnel Services	1,415,664	1,383,748	1,509,100	1,476,650
	Contractual Services				
019-1905-51000-00	Professional Services	5,330	11,476	14,500	12,750
019-1905-51500-00	Printing & Advertising	25,162	26,616	40,600	30,000
019-1905-53000-00	Postage	1,636	1,163	2,190	1,680
019-1905-54000-00	Telecommunications	3,025	3,053	4,015	4,020
019-1905-54500-00	Training and Travel	2,473	4,012	9,040	5,340
019-1905-55000-00	Dues & Subscriptions	3,781	3,775	4,410	4,310
019-1905-55500-00	Maintenance of Equipment	1,027	1,027	1,135	795
019-1905-55800-00	Maint of Computer Equipment	16,261	12,121	16,035	20,770
019-1905-56000-00	Rentals	249	262	290	235
019-1905-56596-00	Auto Liability	360	1,560	1,560	1,680
019-1905-56597-00	Prop Prem-Risk Mgt Contrib	18,840	23,400	30,060	31,620
019-1905-58500-00	Receptions & Office Functions	-	103	-	-
019-1905-59511-00	Tourism Contractual Services	190,000	220,000	190,000	190,000
019-1905-59528-00	Galesburg Promise	333,260	341,491	303,100	340,970
019-1905-59537-00	Orpheum Civic Center Authority	100,000	100,000	150,000	150,000
019-1905-59590-00	Administrative Fee	4,970	4,500	4,440	3,840
	Contractual Services	706,374	754,559	771,375	798,010
	Commodities				
019-1905-61000-00	Office Supplies	261	400	750	500
019-1905-61700-00	Minor Computer Equip & Supp	363	851	2,000	1,000
019-1905-61800-00	Minor Furniture	-	200	-	-
019-1905-62500-00	Motor Vehicle Supplies	216	271	500	500
019-1905-65500-00	Materials to Maintain Equipmt	25	29	240	140
019-1905-66000-00	Materials to Mntn Bldgs/Improv	-	10	200	200
019-1905-67500-00	Safety Clothing & Supplies	-	1,755	1,500	250
019-1905-68000-00	Food	-	-	400	200
	Commodities	865	3,516	5,590	2,790

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
	Other Charges				
019-1905-84500-00	Property Tax	480	217	-	-
019-1905-85020-00	Airport Fund Transfer to	-	-	129,295	89,465
019-1905-85057-00	Computer Replacement Contrbtn	-	-	-	1,000
019-1905-85058-00	Vehicle Replacement Fund	1,380	-	60	20,000
019-1905-85073-00	Transfer to Retiree Health	-	-	-	5,275
019-1905-85074-00	Transfer to Employee Health	-	-	-	24,900
019-1905-88300-00	Lease Payments	1,295	1,312	1,430	1,270
	Other Charges	3,155	1,529	130,785	141,910
1905	Parks & Recreation Admin	2,126,058	2,143,351	2,416,850	2,419,360

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
1910	City Hall Bldgs & Grounds				
	Personnel Services				
019-1910-41000-00	Regular Employees	47,523	51,798	55,210	-
019-1910-43000-00	Overtime Pay	-	143	410	-
019-1910-47600-00	Workers Compensation Premium	2,100	1,500	1,500	-
019-1910-47700-00	Health Insurance Premium	10,319	12,719	14,090	-
019-1910-47750-00	Retiree Health Insurance	8,641	9,198	10,040	-
019-1910-47760-00	Retirement Health Savings	1,097	1,374	1,400	-
019-1910-47770-00	Health Savings Account	750	750	750	-
019-1910-48000-00	Pension Contributions	3,457	3,959	4,675	-
019-1910-48200-00	Social Security Contributions	3,593	3,928	4,265	-
	Personnel Services	77,481	85,369	92,340	-
	Contractual Services				
019-1910-51000-00	Professional Services	-	6,853	-	-
019-1910-52000-00	Electricity	40,652	49,472	54,850	-
019-1910-52300-00	Heat	1,054	1,435	1,370	-
019-1910-52500-00	Sewer	774	886	955	-
019-1910-54000-00	Telecommunications	2,178	2,192	2,530	-
019-1910-55700-00	Maint of Building & Improvemnt	35,141	144,695	88,390	-
019-1910-55800-00	Maint of Computer Equipment	-	383	900	-
019-1910-56597-00	Prop Prem-Risk Mgt Contrib	11,160	10,920	19,320	-
019-1910-59300-00	Medical & Safety Supplies	624	485	500	-
019-1910-59590-00	Administrative Fee	450	420	375	-
	Contractual Services	92,032	217,741	169,190	-
	Commodities				
019-1910-62500-00	Motor Vehicle Supplies	143	(11)	350	-
019-1910-62510-00	Gasoline	246	88	200	-
019-1910-65000-00	Cleaning & Household Supplies	3,287	3,988	3,600	-
019-1910-65500-00	Materials to Maintain Equipmt	52	21	150	-
019-1910-66000-00	Materials to Mntn Bldgs/Improv	3,486	3,667	4,000	-
019-1910-66500-00	Minor Tools & Apparatus	932	473	1,000	-
019-1910-67500-00	Safety Clothing & Supplies	312	131	400	-
	Commodities	8,458	8,358	9,700	-
	Other Charges				
019-1910-85053-00	Building Repair & Maint Contrb	9,600	19,740	26,400	-
019-1910-85058-00	Vehicle Replacement Fund	3,480	-	-	-
	Other Charges	13,080	19,740	26,400	-
1910	City Hall Bldgs & Grounds	191,051	331,208	297,630	-

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
1911	PSB Bldgs & Grounds				
	Personnel Services				
019-1911-41000-00	Regular Employees	8,727	10,115	10,790	-
019-1911-47600-00	Workers Compensation Premium	360	300	300	-
019-1911-47700-00	Health Insurance Premium	2,244	4,106	4,680	-
019-1911-47760-00	Retirement Health Savings	-	274	280	-
019-1911-48000-00	Pension Contributions	641	780	910	-
019-1911-48200-00	Social Security Contributions	670	774	830	-
	Personnel Services	12,642	16,348	17,790	-
	Contractual Services				
019-1911-51000-00	Professional Services	-	-	8,000	-
019-1911-52000-00	Electricity	65,465	59,512	77,785	-
019-1911-52500-00	Sewer	2,157	2,409	2,405	-
019-1911-54000-00	Telecommunications	914	884	980	-
019-1911-55700-00	Maint of Building & Improvemnt	47,637	25,676	45,015	-
019-1911-55800-00	Maint of Computer Equipment	-	383	900	-
019-1911-56597-00	Prop Prem-Risk Mgt Contrib	26,040	27,960	30,480	-
019-1911-57500-00	Laundry & Cleaning Services	1,813	1,168	1,460	-
019-1911-59300-00	Medical & Safety Supplies	908	-	500	-
019-1911-59590-00	Administrative Fee	90	120	75	-
	Contractual Services	145,024	118,112	167,600	-
	Commodities				
019-1911-62510-00	Gasoline	658	237	875	-
019-1911-65000-00	Cleaning & Household Supplies	4,708	5,636	4,700	-
019-1911-66000-00	Materials to Mntn Bldgs/Improv	3,739	3,978	2,500	-
	Commodities	9,106	9,851	8,075	-
	Other Charges				
019-1911-85053-00	Building Repair & Maint Contrb	-	37,440	-	-
	Other Charges	-	37,440	-	-
1911	PSB Bldgs & Grounds	166,772	181,751	193,465	-

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
1915	Parks Operation & Maintenance				
	Personnel Services				
019-1915-42000-00	Temporary Employees	133,518	146,722	211,200	168,600
019-1915-43000-00	Overtime Pay	315	617	1,500	800
019-1915-47600-00	Workers Compensation Premium	420	600	720	-
019-1915-48200-00	Social Security Contributions	10,238	11,272	16,275	12,960
	Personnel Services	144,491	159,211	229,695	182,360
	Contractual Services				
019-1915-51000-00	Professional Services	300	14,195	-	-
019-1915-52000-00	Electricity	34,393	38,642	49,845	32,570
019-1915-52300-00	Heat	1,815	2,328	2,265	640
019-1915-52500-00	Sewer	25,551	28,946	30,315	33,635
019-1915-53000-00	Postage	-	70	-	-
019-1915-54000-00	Telecommunications	2,431	2,243	7,335	6,860
019-1915-55500-00	Maintenance of Equipment	10,343	14,871	15,000	15,000
019-1915-55700-00	Maint of Building & Improvemnt	28,366	37,206	39,950	24,500
019-1915-56000-00	Rentals	4,603	4,590	5,835	9,035
019-1915-56597-00	Prop Prem-Risk Mgt Contrib	8,580	13,920	20,760	21,840
019-1915-57500-00	Laundry & Cleaning Services	3,500	3,818	4,000	3,500
019-1915-59300-00	Medical & Safety Supplies	594	401	600	500
	Contractual Services	120,476	161,231	175,905	148,080
	Commodities				
019-1915-61000-00	Office Supplies	312	1,098	1,000	500
019-1915-62500-00	Motor Vehicle Supplies	62,329	44,613	65,000	45,000
019-1915-62510-00	Gasoline	60,787	56,893	71,715	64,985
019-1915-63500-00	Botanical & Agriculture Suppl	2,833	3,951	6,000	4,500
019-1915-64100-00	Special Events Supplies	4,564	4,410	4,800	4,950
019-1915-64500-00	Traffic Control Supplies	1,386	128	2,000	1,500
019-1915-65000-00	Cleaning & Household Supplies	5,886	10,928	7,000	6,000
019-1915-65500-00	Materials to Maintain Equipmt	12,113	19,984	17,000	15,000
019-1915-66000-00	Materials to Mntn Bldgs/Improv	43,010	22,984	25,000	21,000
019-1915-66500-00	Minor Tools & Apparatus	7,778	19,302	26,000	6,500
019-1915-67500-00	Safety Clothing & Supplies	1,062	234	1,500	1,250
019-1915-68000-00	Food	346	605	1,000	750
019-1915-68500-00	Chemicals	5,539	5,137	6,500	5,500
	Commodities	207,944	190,267	234,515	177,435
	Other Charges				
019-1915-85053-00	Building Repair & Maint Contrb	5,460	57,881	-	1,000
019-1915-85057-00	Computer Replacement Contrbbtn	2,580	2,100	1,740	2,500
019-1915-85058-00	Vehicle Replacement Fund	184,080	26,220	384,540	190,000
	Other Charges	192,120	86,201	386,280	193,500
1915	Parks Operation & Maintenance	665,032	596,911	1,026,395	701,375

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
1920	Golf Course				
	Personnel Services				
019-1920-41000-00	Regular Employees	158,654	227,087	287,520	213,000
019-1920-42000-00	Temporary Employees	153,586	183,833	175,200	184,130
019-1920-43000-00	Overtime Pay	4,660	8,501	12,000	10,000
019-1920-47500-00	Term Life Insurance	864	864	870	870
019-1920-47600-00	Workers Compensation Premium	2,700	3,660	4,380	3,135
019-1920-47700-00	Health Insurance Premium	16,157	25,134	37,660	29,715
019-1920-47760-00	Retirement Health Savings	1,186	1,191	1,210	1,215
019-1920-47770-00	Health Savings Account	1,500	3,000	3,000	2,250
019-1920-48000-00	Pension Contributions	11,950	18,002	25,180	24,935
019-1920-48200-00	Social Security Contributions	24,301	32,125	36,320	31,145
	Personnel Services	375,558	503,397	583,340	500,395
	Contractual Services				
019-1920-51000-00	Professional Services	23,186	27,327	24,000	18,000
019-1920-51500-00	Printing & Advertising	784	-	500	500
019-1920-52000-00	Electricity	10,747	12,071	14,825	13,110
019-1920-52500-00	Sewer	597	1,025	800	1,170
019-1920-53000-00	Postage	64	258	100	150
019-1920-54000-00	Telecommunications	1,662	1,750	2,195	2,145
019-1920-54500-00	Training and Travel	485	2,136	3,000	2,000
019-1920-55000-00	Dues & Subscriptions	1,288	1,801	2,500	2,000
019-1920-55500-00	Maintenance of Equipment	3,441	7,166	5,290	5,765
019-1920-55700-00	Maint of Building & Improvemnt	14,969	35,085	179,200	14,150
019-1920-55800-00	Maint of Computer Equipment	3,855	4,121	2,950	4,550
019-1920-56000-00	Rentals	2,280	2,935	4,500	2,400
019-1920-56597-00	Prop Prem-Risk Mgt Contrib	2,740	4,485	6,420	6,780
019-1920-57500-00	Laundry & Cleaning Services	1,985	2,695	2,400	2,620
019-1920-59590-00	Administrative Fee	720	900	1,200	900
	Contractual Services	68,804	103,754	249,880	76,240
	Commodities				
019-1920-61000-00	Office Supplies	4,121	739	3,000	2,500
019-1920-61700-00	Minor Computer Equip & Supp	34	-	1,000	-
019-1920-62500-00	Motor Vehicle Supplies	4,522	8,691	9,000	8,500
019-1920-62510-00	Gasoline	23,578	21,342	26,705	26,210
019-1920-63500-00	Botanical & Agriculture Suppl	76,494	79,955	83,000	83,000
019-1920-64000-00	Recreational Supplies	40,089	55,509	40,000	40,000
019-1920-64125-00	Concession supplies	58,979	65,463	62,500	63,000
019-1920-64300-00	Golf Supplies	3,321	3,615	4,200	5,000
019-1920-65000-00	Cleaning & Household Supplies	1,367	1,544	1,500	1,600
019-1920-65500-00	Materials to Maintain Equipmt	11,042	11,645	10,500	11,500
019-1920-66000-00	Materials to Mntn Bldgs/Improv	14,100	16,623	22,000	18,000
019-1920-66500-00	Minor Tools & Apparatus	26,893	45,782	41,250	6,500
019-1920-67500-00	Safety Clothing & Supplies	185	437	800	800

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
	Commodities	264,726	311,344	305,455	266,610
	Capital Outlay				
019-1920-76000-00	Improvemnt Other Than Building	-	80,000	-	-
	Capital Outlay	-	80,000	-	-
	Other Charges				
019-1920-84000-00	Sales Tax	15,232	17,271	17,000	34,000
019-1920-85053-00	Building Repair & Maint Contrb	12,840	5,820	8,340	16,000
019-1920-85057-00	Computer Replacement Contrbtn	1,920	1,140	300	2,000
019-1920-85058-00	Vehicle Replacement Fund	58,800	131,400	72,540	35,000
019-1920-87350-00	Interest on Leases	1,921	960	-	-
019-1920-88150-00	Lease Principal Payments	30,095	31,056	-	-
019-1920-88300-00	Lease Payments	0	3,200	55,895	56,240
019-1920-89600-00	Cash Over & Short	(1)	-	-	-
	Other Charges	120,808	190,847	154,075	143,240
1920	Golf Course	829,895	1,189,341	1,292,750	986,485

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
1925	Allison Campground				
	Personnel Services				
019-1925-42000-00	Temporary Employees	29,970	32,748	34,000	35,965
019-1925-48200-00	Social Security Contributions	2,293	2,505	2,600	2,755
	Personnel Services	32,263	35,253	36,600	38,720
	Contractual Services				
019-1925-51000-00	Professional Services	2,780	4,172	4,500	5,000
019-1925-51500-00	Printing & Advertising	690	633	3,000	2,000
019-1925-52000-00	Electricity	12,978	12,914	19,345	14,380
019-1925-52500-00	Sewer	835	1,577	1,170	1,535
019-1925-54000-00	Telecommunications	132	128	185	185
019-1925-55000-00	Dues & Subscriptions	754	989	1,200	1,200
019-1925-55700-00	Maint of Building & Improvemnt	743	106	2,000	2,500
019-1925-56000-00	Rentals	2,244	2,040	2,160	2,160
019-1925-56597-00	Prop Prem-Risk Mgt Contrib	420	780	1,260	-
	Contractual Services	21,576	23,338	34,820	28,960
	Commodities				
019-1925-61000-00	Office Supplies	257	313	300	300
019-1925-64000-00	Recreational Supplies	5,451	5,675	6,500	6,000
019-1925-65000-00	Cleaning & Household Supplies	1,102	395	1,300	1,300
019-1925-65500-00	Materials to Maintain Equipmt	77	-	300	200
019-1925-66000-00	Materials to Mntn Bldgs/Improv	2,558	5,118	3,000	8,050
	Commodities	9,446	11,501	11,400	15,850
	Other Charges				
019-1925-84000-00	Sales Tax	495	391	700	500
019-1925-85053-00	Building Repair & Maint Contrb	24,000	3,360	2,760	13,000
019-1925-85057-00	Computer Replacement Contrbtn	1,680	1,620	-	1,500
019-1925-89600-00	Cash Over & Short	-	23	-	-
	Other Charges	26,175	5,394	3,460	15,000
1925	Allison Campground	89,460	75,486	86,280	98,530

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
1930	Lake Storey Beach				
	Personnel Services				
019-1930-42000-00	Temporary Employees	42,794	48,507	54,545	55,955
019-1930-48200-00	Social Security Contributions	3,274	3,711	4,170	4,280
	Personnel Services	46,068	52,217	58,715	60,235
	Contractual Services				
019-1930-51000-00	Professional Services	664	1,140	1,220	1,285
019-1930-55000-00	Dues & Subscriptions	63	68	385	185
019-1930-55500-00	Maintenance of Equipment	-	-	1,500	500
019-1930-55700-00	Maint of Building & Improvemnt	4,959	-	600	3,500
019-1930-56000-00	Rentals	-	-	8,000	-
019-1930-59300-00	Medical & Safety Supplies	231	85	300	250
	Contractual Services	5,917	1,293	12,005	5,720
	Commodities				
019-1930-63500-00	Botanical & Agriculture Suppl	2,659	-	7,500	750
019-1930-64000-00	Recreational Supplies	12,510	10,684	20,850	10,000
019-1930-64125-00	Concession supplies	3,554	2,325	2,300	2,300
019-1930-65000-00	Cleaning & Household Supplies	620	528	500	800
019-1930-65500-00	Materials to Maintain Equipmt	17	18	2,200	200
019-1930-66000-00	Materials to Mntn Bldgs/Improv	2,769	2,976	2,700	3,000
019-1930-66500-00	Minor Tools & Apparatus	75	-	200	200
019-1930-67500-00	Safety Clothing & Supplies	510	500	550	700
	Commodities	22,714	17,032	36,800	17,950
	Other Charges				
019-1930-84000-00	Sales Tax	323	331	350	350
	Other Charges	323	331	350	350
1930	Lake Storey Beach	75,022	70,872	107,870	84,255

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
1935	Pavilion				
	Personnel Services				
019-1935-42000-00	Temporary Employees	15,689	18,234	23,060	22,875
019-1935-48200-00	Social Security Contributions	1,200	1,395	1,765	1,750
	Personnel Services	16,889	19,629	24,825	24,625
	Contractual Services				
019-1935-51000-00	Professional Services	1,269	822	850	900
019-1935-52000-00	Electricity	15,551	15,310	20,910	18,015
019-1935-52300-00	Heat	-	660	2,390	2,630
019-1935-52500-00	Sewer	393	533	580	620
019-1935-54000-00	Telecommunications	2,104	2,095	2,265	1,775
019-1935-54500-00	Training and Travel	-	-	585	90
019-1935-55500-00	Maintenance of Equipment	893	-	1,500	700
019-1935-55700-00	Maint of Building & Improvemnt	9,958	9,427	39,590	14,285
019-1935-56597-00	Prop Prem-Risk Mgt Contrib	7,080	7,080	4,500	4,740
019-1935-57500-00	Laundry & Cleaning Services	20,711	23,643	25,500	25,000
019-1935-59300-00	Medical & Safety Supplies	202	214	400	300
	Contractual Services	58,161	59,785	99,070	69,055
	Commodities				
019-1935-61700-00	Minor Computer Equip & Supp	-	-	-	2,500
019-1935-61800-00	Minor Furniture	1,902	110	3,000	2,000
019-1935-64000-00	Recreational Supplies	374	296	650	500
019-1935-65000-00	Cleaning & Household Supplies	762	900	800	800
019-1935-65500-00	Materials to Maintain Equipmt	177	-	1,300	500
019-1935-66000-00	Materials to Mntn Bldgs/Improv	192	283	-	325
019-1935-67500-00	Safety Clothing & Supplies	-	-	350	200
	Commodities	3,406	1,589	6,100	6,825
	Other Charges				
019-1935-85053-00	Building Repair & Maint Contrb	6,900	12,420	-	12,000
019-1935-85057-00	Computer Replacement Contrbbtn	1,380	600	480	600
	Other Charges	8,280	13,020	480	12,600
1935	Pavilion	86,736	94,023	130,475	113,105

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
1940	Recreation Special Programs				
	Personnel Services				
019-1940-41000-00	Regular Employees	17,455	20,230	21,570	22,895
019-1940-42000-00	Temporary Employees	111,760	79,972	134,875	102,545
019-1940-43000-00	Overtime Pay	12	-	-	-
019-1940-47600-00	Workers Compensation Premium	420	1,020	960	510
019-1940-47700-00	Health Insurance Premium	4,487	8,211	9,360	9,975
019-1940-47760-00	Retirement Health Savings	-	548	560	530
019-1940-48000-00	Pension Contributions	1,438	1,614	1,820	2,560
019-1940-48200-00	Social Security Contributions	9,890	7,666	11,970	9,600
	Personnel Services	145,462	119,261	181,115	148,615
	Contractual Services				
019-1940-51400-00	Contractual Service Rec Prog	33,657	21,752	49,550	32,600
019-1940-53000-00	Postage	-	17	-	-
019-1940-54500-00	Training and Travel	1,190	3,019	5,040	3,440
019-1940-55000-00	Dues & Subscriptions	-	-	1,150	550
019-1940-55500-00	Maintenance of Equipment	-	-	700	300
019-1940-55700-00	Maint of Building & Improvemnt	-	-	14,400	1,000
019-1940-55800-00	Maint of Computer Equipment	84	552	1,320	1,550
019-1940-56000-00	Rentals	-	2,807	8,700	3,500
019-1940-56597-00	Prop Prem-Risk Mgt Contrib	420	120	120	180
019-1940-59300-00	Medical & Safety Supplies	141	56	275	300
019-1940-59590-00	Administrative Fee	180	180	150	180
	Contractual Services	35,671	28,503	81,405	43,600
	Commodities				
019-1940-61000-00	Office Supplies	-	233	300	300
019-1940-64000-00	Recreational Supplies	20,958	24,984	32,800	27,300
019-1940-64125-00	Concession supplies	3,708	2,661	3,700	3,000
019-1940-64150-00	Special Event Fees	-	-	50	50
019-1940-65000-00	Cleaning & Household Supplies	-	74	300	200
019-1940-66000-00	Materials to Mntn Bldgs/Improv	1,006	6,252	6,825	5,750
019-1940-66500-00	Minor Tools & Apparatus	215	172	3,200	1,100
019-1940-67000-00	Books & Pamphlets	-	-	700	200
	Commodities	25,887	34,377	47,875	37,900
	Other Charges				
019-1940-83100-00	Contributions to Others	53	67	-	-
019-1940-84000-00	Sales Tax	124	152	200	200
	Other Charges	177	219	200	200
1940	Recreation Special Programs	207,198	182,360	310,595	230,315

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
1945	Lakeside Recreation Facility				
	Personnel Services				
019-1945-42000-00	Temporary Employees	32,218	31,307	39,600	32,235
019-1945-48200-00	Social Security Contributions	2,465	2,395	3,030	2,465
	Personnel Services	34,683	33,702	42,630	34,700
	Contractual Services				
019-1945-51000-00	Professional Services	567	737	600	500
019-1945-52000-00	Electricity	9,689	10,572	9,060	17,610
019-1945-52300-00	Heat	1,483	2,303	1,930	2,125
019-1945-52500-00	Sewer	338	382	500	460
019-1945-54500-00	Training and Travel	-	-	675	450
019-1945-55500-00	Maintenance of Equipment	-	500	550	500
019-1945-55700-00	Maint of Building & Improvemnt	3,924	3,991	3,710	3,790
019-1945-56597-00	Prop Prem-Risk Mgt Contrib	11,640	11,640	14,580	15,360
019-1945-59300-00	Medical & Safety Supplies	286	711	700	700
	Contractual Services	27,928	30,835	32,305	41,495
	Commodities				
019-1945-64000-00	Recreational Supplies	511	487	2,200	2,940
019-1945-65000-00	Cleaning & Household Supplies	667	656	1,700	700
019-1945-65500-00	Materials to Maintain Equipmt	264	675	500	1,000
019-1945-66000-00	Materials to Mntn Bldgs/Improv	1,240	491	4,000	2,000
019-1945-66500-00	Minor Tools & Apparatus	187	4,984	400	500
019-1945-67500-00	Safety Clothing & Supplies	249	1,485	1,000	1,000
	Commodities	3,118	8,778	9,800	8,140
	Other Charges				
019-1945-84000-00	Sales Tax	36	1	-	-
019-1945-85053-00	Building Repair & Maint Contrb	11,880	64,140	-	11,000
019-1945-85057-00	Computer Replacement Contrbbtn	1,680	660	300	1,750
019-1945-89600-00	Cash Over & Short	5	74	-	-
	Other Charges	13,601	64,875	300	12,750
1945	Lakeside Recreation Facility	79,330	138,190	85,035	97,085

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
1950	Lakeside Water Park				
	Personnel Services				
019-1950-42000-00	Temporary Employees	138,409	136,034	183,995	165,405
019-1950-48000-00	Pension Contributions	-	7	-	-
019-1950-48200-00	Social Security Contributions	10,588	10,407	14,075	12,650
	Personnel Services	148,997	146,448	198,070	178,055
	Contractual Services				
019-1950-51000-00	Professional Services	3,476	3,247	9,000	3,750
019-1950-52000-00	Electricity	16,945	18,288	26,080	19,400
019-1950-52300-00	Heat	-	365	11,455	12,605
019-1950-52500-00	Sewer	13,092	19,934	15,130	22,925
019-1950-54000-00	Telecommunications	181	179	265	185
019-1950-54500-00	Training and Travel	59	-	-	-
019-1950-55500-00	Maintenance of Equipment	-	-	1,000	500
019-1950-55700-00	Maint of Building & Improvemnt	19,154	209,993	44,500	9,000
019-1950-59300-00	Medical & Safety Supplies	241	278	800	500
	Contractual Services	53,149	252,283	108,230	68,865
	Commodities				
019-1950-61000-00	Office Supplies	-	80	-	-
019-1950-61800-00	Minor Furniture	-	-	2,500	-
019-1950-64000-00	Recreational Supplies	1,010	1,088	2,000	1,500
019-1950-64125-00	Concession supplies	21,493	27,640	29,000	27,000
019-1950-65000-00	Cleaning & Household Supplies	1,650	1,442	1,750	1,750
019-1950-65500-00	Materials to Maintain Equipmt	227	268	3,500	3,500
019-1950-66000-00	Materials to Mntn Bldgs/Improv	3,996	6,114	7,000	7,000
019-1950-66500-00	Minor Tools & Apparatus	109	3,147	300	300
019-1950-67500-00	Safety Clothing & Supplies	2,160	3,399	2,500	2,700
019-1950-68500-00	Chemicals	10,765	8,184	13,200	13,000
	Commodities	41,411	51,361	61,750	56,750
	Other Charges				
019-1950-84000-00	Sales Tax	3,302	4,289	3,500	4,500
019-1950-85053-00	Building Repair & Maint Contrb	-	-	-	12,000
	Other Charges	3,302	4,289	3,500	16,500
1950	Lakeside Water Park	246,860	454,381	371,550	320,170

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
1955	Hawthorne Pool				
	Personnel Services				
019-1955-42000-00	Temporary Employees	14,221	49,764	68,265	58,860
019-1955-48200-00	Social Security Contributions	1,088	3,807	5,220	4,500
	Personnel Services	15,308	53,571	73,485	63,360
	Contractual Services				
019-1955-51000-00	Professional Services	-	766	400	800
019-1955-52000-00	Electricity	6,189	16,821	16,870	18,075
019-1955-52300-00	Heat	-	-	11,430	12,575
019-1955-52500-00	Sewer	3,104	2,054	2,280	2,365
019-1955-54000-00	Telecommunications	229	241	305	310
019-1955-54500-00	Training and Travel	-	26	-	-
019-1955-55500-00	Maintenance of Equipment	-	-	500	300
019-1955-55700-00	Maint of Building & Improvemnt	10,235	3,492	5,750	4,750
019-1955-56597-00	Prop Prem-Risk Mgt Contrib	4,020	4,080	9,480	9,960
019-1955-59300-00	Medical & Safety Supplies	261	357	400	400
	Contractual Services	24,039	27,837	47,415	49,535
	Commodities				
019-1955-61000-00	Office Supplies	97	-	-	-
019-1955-64000-00	Recreational Supplies	594	756	3,000	2,500
019-1955-65000-00	Cleaning & Household Supplies	856	882	1,400	1,100
019-1955-65500-00	Materials to Maintain Equipmt	297	855	2,000	1,500
019-1955-66000-00	Materials to Mntn Bldgs/Improv	2,866	2,468	-	-
019-1955-66500-00	Minor Tools & Apparatus	137	2,783	-	-
019-1955-67500-00	Safety Clothing & Supplies	780	567	1,500	1,500
019-1955-68500-00	Chemicals	919	1,995	2,400	3,500
	Commodities	6,547	10,306	10,300	10,100
	Other Charges				
019-1955-85053-00	Building Repair & Maint Contrb	-	11,340	-	18,000
	Other Charges	-	11,340	-	18,000
1955	Hawthorne Pool	45,893	103,054	131,200	140,995

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
1960	Hawthorne Gymnasium				
	Personnel Services				
019-1960-42000-00	Temporary Employees	4,709	4,599	6,765	5,645
019-1960-48200-00	Social Security Contributions	360	352	520	430
	Personnel Services	5,070	4,951	7,285	6,075
	Contractual Services				
019-1960-51000-00	Professional Services	386	794	400	400
019-1960-52000-00	Electricity	2,756	3,409	4,035	3,650
019-1960-52300-00	Heat	-	-	3,290	3,620
019-1960-52500-00	Sewer	1,087	360	355	415
019-1960-55500-00	Maintenance of Equipment	-	-	440	300
019-1960-55700-00	Maint of Building & Improvemnt	11,216	14,052	1,990	10,000
019-1960-56597-00	Prop Prem-Risk Mgt Contrib	6,060	6,060	7,260	7,680
019-1960-59300-00	Medical & Safety Supplies	268	273	160	200
	Contractual Services	21,773	24,950	17,930	26,265
	Commodities				
019-1960-64000-00	Recreational Supplies	14	17	1,700	1,000
019-1960-64125-00	Concession Supplies	1,018	894	1,500	1,000
019-1960-65000-00	Cleaning & Household Supplies	239	372	500	500
019-1960-65500-00	Materials to Maintain Equipmt	16	61	100	100
019-1960-66000-00	Materials to Mntn Bldgs/Improv	2,955	4,274	-	-
019-1960-66500-00	Minor Tools & Apparatus	75	130	-	-
019-1960-67500-00	Safety Clothing & Supplies	100	-	300	200
	Commodities	4,416	5,748	4,100	2,800
	Other Charges				
019-1960-84000-00	Sales Tax	614	250	400	500
019-1960-85053-00	Building Repair & Maint Contrb	5,580	-	12,960	17,000
	Other Charges	6,194	250	13,360	17,500
1960	Hawthorne Gymnasium	37,453	35,898	42,675	52,640

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
1965	Linwood Cemetery				
	Personnel Services				
019-1965-41000-00	Regular Employees	33,714	48,012	40,280	40,560
019-1965-42000-00	Temporary Employees	64,102	77,966	78,440	76,415
019-1965-43000-00	Overtime Pay	1,457	2,375	4,000	2,500
019-1965-47600-00	Workers Compensation Premium	720	720	1,140	900
019-1965-47700-00	Health Insurance Premium	7,939	8,522	9,360	12,705
019-1965-47750-00	Retiree Health Insurance	-	-	-	6,460
019-1965-48000-00	Pension Contributions	2,547	17,750	22,910	4,815
019-1965-48200-00	Social Security Contributions	7,595	9,800	9,395	9,140
	Personnel Services	118,073	165,146	165,525	153,495
	Contractual Services				
019-1965-51000-00	Professional Services	4,200	3,150	6,500	5,000
019-1965-51500-00	Printing & Advertising	-	297	300	300
019-1965-52000-00	Electricity	1,732	1,917	2,220	2,105
019-1965-52300-00	Heat	429	701	910	1,005
019-1965-52500-00	Sewer	89	295	150	150
019-1965-54000-00	Telecommunications	1,833	1,219	1,815	1,495
019-1965-54500-00	Training and Travel	30	15	200	100
019-1965-55000-00	Dues & Subscriptions	-	-	200	100
019-1965-55500-00	Maintenance of Equipment	740	532	1,000	750
019-1965-55700-00	Maint of Building & Improvemnt	819	2,251	2,350	2,500
019-1965-55800-00	Maint of Computer Equipment	2,000	106	100	-
019-1965-56597-00	Prop Prem-Risk Mgt Contrib	2,340	1,860	3,420	3,600
019-1965-57500-00	Laundry & Cleaning Services	1,971	2,051	2,400	2,000
019-1965-59300-00	Medical & Safety Supplies	127	238	300	300
019-1965-59590-00	Administrative Fee	180	300	300	180
	Contractual Services	16,490	14,931	22,165	19,585
	Commodities				
019-1965-61000-00	Office Supplies	285	(39)	750	500
019-1965-62000-00	Fuel	-	-	200	200
019-1965-62500-00	Motor Vehicle Supplies	8,799	10,752	9,000	9,000
019-1965-62510-00	Gasoline	5,137	8,421	7,440	8,650
019-1965-63500-00	Botanical & Agriculture Suppl	1,469	510	1,000	1,000
019-1965-65000-00	Cleaning & Household Supplies	47	152	350	200
019-1965-65500-00	Materials to Maintain Equipmt	2,721	1,319	3,000	2,500
019-1965-66000-00	Materials to Mntn Bldgs/Improv	1,272	4,105	3,000	3,250
019-1965-66500-00	Minor Tools & Apparatus	1,668	1,794	2,500	2,000
019-1965-67500-00	Safety Clothing & Supplies	106	500	500	500
	Commodities	21,504	27,515	27,740	27,800
	Other Charges				
019-1965-85053-00	Building Repair & Maint Contrb	3,360	780	420	500
019-1965-85057-00	Computer Replacement Contrbtn	660	-	1,080	1,000

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
019-1965-85058-00	Vehicle Replacement Fund	14,280	-	28,260	8,000
	Other Charges	18,300	780	29,760	9,500
1965	Linwood Cemetery	174,367	208,372	245,190	210,380

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
1975	Forestry				
	Personnel Services				
019-1975-41000-00	Regular Employees	100,294	110,947	185,190	189,685
019-1975-42000-00	Temporary Employees	6,494	19,004	23,235	28,665
019-1975-43000-00	Overtime Pay	1,886	2,963	2,500	2,500
019-1975-47500-00	Term Life Insurance	-	-	440	435
019-1975-47600-00	Workers Compensation Premium	3,540	3,480	5,460	3,560
019-1975-47700-00	Health Insurance Premium	17,943	19,180	30,450	57,650
019-1975-47760-00	Retirement Health Savings	2,257	2,266	2,300	2,340
019-1975-47770-00	Health Savings Account	1,500	1,500	2,250	2,250
019-1975-48000-00	Pension Contributions	7,226	8,438	15,770	21,485
019-1975-48200-00	Social Security Contributions	8,000	9,841	16,150	16,895
	Personnel Services	149,141	177,618	283,745	325,465
	Contractual Services				
019-1975-51500-00	Printing & Advertising	-	-	100	100
019-1975-52500-00	Sewer	47	35	120	45
019-1975-54000-00	Telecommunications	1,299	1,360	2,490	2,365
019-1975-54500-00	Training and Travel	75	60	600	750
019-1975-55000-00	Dues & Subscriptions	30	-	500	250
019-1975-55500-00	Maintenance of Equipment	2,449	7,507	3,500	4,000
019-1975-55700-00	Maint of Building & Improvemnt	4,285	16,625	8,150	8,500
019-1975-56597-00	Prop Prem-Risk Mgt Contrib	8,520	10,620	12,420	13,080
019-1975-59300-00	Medical & Safety Supplies	-	-	250	150
019-1975-59590-00	Administrative Fee	720	1,200	1,200	900
	Contractual Services	17,424	37,408	29,330	30,140
	Commodities				
019-1975-61000-00	Office Supplies	-	-	500	200
019-1975-62500-00	Motor Vehicle Supplies	8,750	8,304	6,000	6,000
019-1975-62510-00	Gasoline	6,066	6,082	7,155	7,035
019-1975-63500-00	Botanical & Agriculture Suppl	367	602	3,000	2,500
019-1975-65000-00	Cleaning & Household Supplies	5	31	100	100
019-1975-65500-00	Materials to Maintain Equipmt	1,044	2,529	3,000	2,500
019-1975-66000-00	Materials to Mntn Bldgs/Improv	417	115	750	500
019-1975-66500-00	Minor Tools & Apparatus	1,781	2,261	4,000	3,000
019-1975-67500-00	Safety Clothing & Supplies	429	98	1,000	1,000
019-1975-68000-00	Food	-	-	100	100
	Commodities	18,860	20,023	25,605	22,935
	Other Charges				
019-1975-85057-00	Computer Replacement Contrbbtn	-	-	-	500
019-1975-85058-00	Vehicle Replacement Fund	43,920	-	27,540	35,000
	Other Charges	43,920	-	27,540	35,500
1975	Forestry	229,345	235,048	366,220	414,040

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
1980	Community Center				
	Contractual Services				
019-1980-51000-00	Professional Services	817	-	-	-
019-1980-52000-00	Electricity	12,613	-	-	-
019-1980-52300-00	Heat	20,431	-	-	-
019-1980-52500-00	Sewer	271	-	-	-
019-1980-54000-00	Telecommunications	472	-	-	-
019-1980-55700-00	Maint of Building & Improvemnt	11,326	-	-	-
	Contractual Services	45,929	-	-	-
	Commodities				
019-1980-66000-00	Materials to Mntn Bldgs/Improv	68	-	-	-
	Commodities	68	-	-	-
1980	Community Center	45,998	-	-	-
019	Parks & Recreation	569,607	88,102	(1,123,770)	(126,150)

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
020	Airport Operations				
0000					
	Taxes				
020-0000-30120-00	Aviation Fuel Tax	5,067	1,851	5,275	5,280
	Taxes	5,067	1,851	5,275	5,280
	Use of Money & Property				
020-0000-33010-00	Interest Income on Investments	4,959	8,111	-	5,275
020-0000-33100-00	Rental of Property	900	5,150	-	-
020-0000-33110-00	T-Hangar Rental	41,700	41,820	44,000	41,000
020-0000-33170-00	Jet Air Rental	19,500	19,500	19,500	19,500
020-0000-33850-00	Flowage Fees	17,512	15,996	12,000	15,000
020-0000-33860-00	Farm Income	253,223	201,407	155,340	202,770
	Use of Money & Property	337,794	291,984	230,840	283,545
	Intergovernmental Revenue				
020-0000-35100-00	Fed Operate Assist Grants	-	91,317	-	-
020-0000-35110-00	Federal Capital Grants	81,985	4,010	-	-
	Intergovernmental Revenue	81,985	95,328	-	-
	Charges for Current Services				
020-0000-36870-00	Penalties/Accounting Services	15	30	-	-
	Charges for Current Services	15	30	-	-
	Transfer From Other Funds				
020-0000-38019-00	Park & Rec Transfer From	-	-	129,295	89,465
	Transfer From Other Funds	-	-	129,295	89,465
	Reimbursement from Others				
020-0000-39100-00	Reimbursements	-	45	-	-
	Reimbursement from Others	-	45	-	-
0000		424,862	389,237	365,410	378,290
0000					
	Personnel Services				
020-0000-41000-00	Regular Employees	52,677	69,679	57,670	67,675
020-0000-42000-00	Temporary Employees	23,478	25,928	32,000	32,000
020-0000-43000-00	Overtime Pay	1,058	1,323	3,500	3,500
020-0000-47500-00	Term Life Insurance	86	68	90	110
020-0000-47600-00	Workers Compensation Premium	960	1,140	1,500	1,230
020-0000-47700-00	Health Insurance Premium	10,124	12,689	13,120	16,710
020-0000-47750-00	Retiree Health Insurance	-	-	-	6,460
020-0000-47760-00	Retirement Health Savings	-	-	-	55
020-0000-47770-00	Health Savings Account	37	-	-	-

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
020-0000-48000-00	Pension Contributions	3,916	19,335	24,340	7,960
020-0000-48200-00	Social Security Contributions	5,878	7,315	7,135	7,895
	Personnel Services	98,215	137,476	139,355	143,595
	Contractual Services				
020-0000-51000-00	Professional Services	-	1,928	-	-
020-0000-51500-00	Printing & Advertising	298	105	-	-
020-0000-52000-00	Electricity	15,225	15,250	20,195	17,780
020-0000-52300-00	Heat	1,871	1,882	2,435	2,680
020-0000-53000-00	Postage	178	177	180	215
020-0000-54000-00	Telecommunications	780	788	1,385	1,150
020-0000-54500-00	Training and Travel	-	-	50	50
020-0000-55000-00	Dues & Subscriptions	500	573	1,000	1,000
020-0000-55500-00	Maintenance of Equipment	301	2,380	1,750	1,500
020-0000-55700-00	Maint of Building & Improvemnt	94,752	43,001	11,700	18,800
020-0000-55800-00	Maint of Computer Equipment	-	11	-	-
020-0000-56000-00	Rentals	2,865	4,765	3,980	1,980
020-0000-56500-00	Insurance	1,028	914	1,500	1,000
020-0000-56597-00	Prop Prem-Risk Mgt Contrib	3,720	3,960	14,160	14,880
020-0000-59300-00	Medical & Safety Supplies	-	207	100	100
020-0000-59590-00	Administrative Fee	255	420	360	240
	Contractual Services	121,771	76,361	58,795	61,375
	Commodities				
020-0000-61000-00	Office Supplies	77	-	100	100
020-0000-62500-00	Motor Vehicle Supplies	7,460	7,088	6,000	6,000
020-0000-62510-00	Gasoline	10,446	9,085	14,190	11,070
020-0000-63500-00	Botanical & Agriculture Suppl	6,754	75,610	70,000	70,000
020-0000-64500-00	Traffic Control Supplies	9,885	17,238	12,000	4,500
020-0000-65000-00	Cleaning & Household Supplies	37	-	100	50
020-0000-65500-00	Materials to Maintain Equipmt	977	290	1,500	1,000
020-0000-66000-00	Materials to Mntn Bldgs/Improv	10,591	11,437	9,000	10,200
020-0000-66500-00	Minor Tools & Apparatus	410	352	1,000	600
020-0000-67500-00	Safety Clothing & Supplies	-	5	200	100
020-0000-68000-00	Food	-	111	250	150
	Commodities	46,636	121,216	114,340	103,770
	Other Charges				
020-0000-84500-00	Property Tax	26,116	28,003	28,500	30,000
020-0000-85053-00	Building Repair & Maint Contrb	-	-	1,260	12,000
020-0000-85058-00	Vehicle Replacement Fund	37,200	1,800	23,160	25,000
020-0000-85073-00	Transfer to Retiree Health	-	-	-	1,050
020-0000-85074-00	Transfer to Employee Health	-	-	-	1,500
	Other Charges	63,316	29,803	52,920	69,550
0000		329,938	364,856	365,410	378,290

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
020	Airport Operations	94,923	24,382	-	-

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
021	Foreign Fire				
0000					
	Use of Money & Property				
021-0000-33010-00	Interest Income on Investments	7,196	9,295	-	5,810
	Use of Money & Property	7,196	9,295	-	5,810
	Intergovernmental Revenue				
021-0000-35010-00	Foreign Fire Insurance Tax	74,226	75,570	62,000	62,000
	Intergovernmental Revenue	74,226	75,570	62,000	62,000
0000		81,422	84,864	62,000	67,810
0000					
	Contractual Services				
021-0000-51000-00	Professional Services	-	356	-	-
021-0000-54000-00	Telecommunications	119	119	125	125
021-0000-54500-00	Training and Travel	940	4,207	21,500	22,500
021-0000-55000-00	Dues & Subscriptions	457	181	1,000	1,000
021-0000-55500-00	Mtce. of Equipment	-	-	1,000	1,000
021-0000-55700-00	Maint of Building & Improvemnt	-	-	-	1,000
021-0000-57000-00	Bonds	-	-	200	200
021-0000-59590-00	Administrative Fee	-	-	-	-
	Contractual Services	1,516	4,864	23,825	25,825
	Commodities				
021-0000-61800-00	Minor Furniture	6,444	10,095	-	-
021-0000-66000-00	Materials to Mntn Bldgs/Improv	-	284	5,000	5,000
021-0000-66500-00	Minor Tools & Apparatus	31,081	34,539	20,000	30,000
021-0000-67500-00	Safety Clothing & Supplies	-	3,512	-	-
021-0000-68000-00	Food	4,686	5,413	5,400	6,960
021-0000-68600-00	Emerg Med & Protect Supp	-	200	-	-
	Commodities	42,210	54,043	30,400	41,960
0000		43,725	58,907	54,225	67,785
021	Foreign Fire	37,696	25,958	7,775	25

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
023	Property Redevelopment				
0000					
	Use of Money & Property				
023-0000-33010-00	Interest Income on Investments	55,848	29,309	19,000	3,340
	Use of Money & Property	55,848	29,309	19,000	3,340
	Intergovernmental Revenue				
023-0000-35300-00	State Operate Assist Grant	-	90,699	-	-
	Intergovernmental Revenue	-	90,699	-	-
	Charges for Current Services				
023-0000-36125-00	Demolitions	655,754	71,216	500,000	500,000
	Charges for Current Services	655,754	71,216	500,000	500,000
	Other Revenue				
023-0000-37050-00	Sale of Property	100	-	-	-
023-0000-37062-00	Gain - Sale of Land	27	5,177	-	-
023-0000-37900-00	Misc Other Revenue	216	-	-	-
	Other Revenue	343	5,177	-	-
	Transfer From Other Funds				
023-0000-38001-00	General Fund Transfer From	306,470	100,000	100,000	100,000
023-0000-38026-00	Transfer from UDAG	197,500	189,121	275,000	262,500
023-0000-38049-00	Transfer from TIF 4	200,000	-	-	-
	Transfer From Other Funds	703,970	289,121	375,000	362,500
0000		1,415,915	485,522	894,000	865,840
0000					
	Personnel Services				
023-0000-41000-00	Regular Employees	20,868	22,313	22,940	23,620
023-0000-47500-00	Term Life Insurance	65	65	70	65
023-0000-47600-00	Workers Compensation Premium	240	180	180	285
023-0000-47700-00	Health Insurance Premium	2,695	2,883	3,170	3,365
023-0000-47770-00	Health Savings Account	225	225	230	225
023-0000-48000-00	Pension Contributions	1,492	1,671	1,930	2,645
023-0000-48200-00	Social Security Contributions	1,516	1,619	1,760	1,810
	Personnel Services	27,100	28,957	30,280	32,015
	Contractual Services				
023-0000-51000-00	Professional Services	3,967	-	5,000	4,000
023-0000-51300-00	Recording Fees	225	-	-	-
023-0000-51500-00	Printing & Advertising	937	277	3,000	2,000
023-0000-55420-00	Demolitions	777,794	921,627	500,000	500,000
023-0000-56597-00	Prop Prem-Risk Mgt Contrib	60	60	60	60

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
023-0000-59590-00	Administrative Fee	55	60	45	60
	Contractual Services	783,038	922,024	508,105	506,120
	Commodities				
023-0000-61800-00	Minor Furniture	419	-	-	-
	Commodities	419	-	-	-
	Capital Outlay				
023-0000-73000-00	Land	-	813	-	-
	Capital Outlay	-	813	-	-
	Other Charges				
023-0000-83100-00	Contributions to Others	84,061	76,621	162,500	112,500
023-0000-84500-00	Property Tax	3,114	-	1,000	3,000
023-0000-85074-00	Transfer to Employee Health	-	-	-	420
023-0000-89500-00	Bad Debt Expense	529,206	254,469	500,000	500,000
023-0000-89800-00	Loss on Assets	3,266	8,558	-	-
	Other Charges	619,648	339,648	663,500	615,920
0000		1,430,205	1,291,442	1,201,885	1,154,055
023	Property Redevelopment	(14,289)	(805,920)	(307,885)	(288,215)

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
024	Economic Development				
0000					
	Taxes				
024-0000-30050-00	Home Rule Tax	1,163,283	1,186,135	1,155,715	1,311,390
	Taxes	1,163,283	1,186,135	1,155,715	1,311,390
	Use of Money & Property				
024-0000-33010-00	Interest Income on Investments	152,774	187,451	121,240	140,790
024-0000-33018-00	Interest Income-Leases	1,602	1,862	-	-
024-0000-33020-00	Interest on Loans	29,661	32,888	1,000	495
024-0000-33100-00	Rental of Property	16,528	92,887	94,145	21,930
	Use of Money & Property	200,565	315,088	216,385	163,215
	Other Revenue				
024-0000-37900-00	Misc Other Revenue	46,231	5,683	-	-
	Other Revenue	46,231	5,683	-	-
0000		1,410,079	1,506,906	1,372,100	1,474,605
0000					
	Personnel Services				
024-0000-41000-00	Regular Employees	95,498	110,936	130,150	165,470
024-0000-47500-00	Term Life Insurance	295	415	1,030	610
024-0000-47600-00	Workers Compensation Premium	1,080	1,500	1,440	2,035
024-0000-47700-00	Health Insurance Premium	6,641	14,253	17,040	21,210
024-0000-47760-00	Retirement Health Savings	224	585	1,190	1,300
024-0000-47770-00	Health Savings Account	413	788	790	750
024-0000-48000-00	Pension Contributions	5,641	8,668	10,940	18,500
024-0000-48200-00	Social Security Contributions	7,203	8,135	9,960	12,660
024-0000-48400-00	IMRF Employer Paid Member Cons	248	3,023	2,940	2,985
	Personnel Services	117,241	148,302	175,480	225,520
	Contractual Services				
024-0000-51000-00	Professional Services	76,963	61,678	41,000	44,000
024-0000-51500-00	Printing & Advertising	1,165	128	-	-
024-0000-52000-00	Electricity	4,949	11,200	5,715	6,345
024-0000-52300-00	Heat	675	9,741	810	895
024-0000-52500-00	Sewer	-	110	50	-
024-0000-54500-00	Training and Travel	-	-	3,000	-
024-0000-54700-00	Car Allowance	580	1,200	1,200	1,200
024-0000-55420-00	Demolitions	-	22,908	-	-
024-0000-55700-00	Maint of Building & Improvemnt	1,022	1,996	-	-
024-0000-56597-00	Prop Prem-Risk Mgt Contrib	3,840	9,960	4,020	4,200
024-0000-59535-00	Knox County Partnership	155,000	155,000	250,000	250,000
024-0000-59590-00	Administrative Fee	290	240	360	360

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
	Contractual Services	244,484	274,160	306,155	307,000
	Commodities				
024-0000-66000-00	Materials to Mntn Bldgs/Improv	1,427	-	-	-
024-0000-66500-00	Minor Tools & Apparatus	41	-	-	-
	Commodities	1,467	-	-	-
	Other Charges				
024-0000-83100-00	Contributions to Others	261,877	477,753	1,335,000	1,120,000
024-0000-84500-00	Property Tax	32,494	27,743	33,250	33,250
024-0000-85013-00	Transfer to Grant Fund	-	-	30,000	25,500
024-0000-85046-00	Trsfr to Series 2011C Bus Park	244,023	-	-	-
024-0000-85047-00	Transfer to Bus GO Bond 2013A	294,902	65,567	76,510	122,080
024-0000-85048-00	Transfer to TIF 3 Regency	213,798	-	-	-
024-0000-85058-00	Vehicle Replacement Fund	270,000	-	-	-
024-0000-85074-00	Transfer to Employee Health	-	-	-	2,460
024-0000-88300-00	Lease Payments	7,137	7,351	7,600	7,830
024-0000-89500-00	Bad Debt Expense	-	8,499	-	-
	Other Charges	1,324,231	586,913	1,482,360	1,311,120
0000		1,687,423	1,009,375	1,963,995	1,843,640
024	Economic Development	(277,343)	497,531	(591,895)	(369,035)

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
025	CDBG Repayment				
0000					
	Use of Money & Property				
025-0000-33010-00	Interest Income on Investments	8,462	9,619	3,440	22,350
025-0000-33020-00	Interest on Loans	24,578	27,938	18,780	4,510
	Use of Money & Property	33,040	37,557	22,220	26,860
0000		33,040	37,557	22,220	26,860
025	CDBG Repayment	33,040	37,557	22,220	26,860

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
026	UDAG Repayment				
0000					
	Use of Money & Property				
026-0000-33010-00	Interest Income on Investments	64,206	64,637	5,740	42,015
026-0000-33012-00	Unrealized Gain on Investment	1,875	-	-	-
026-0000-33020-00	Interest on Loans	21,148	18,884	10,690	7,770
	Use of Money & Property	87,230	83,522	16,430	49,785
0000		87,230	83,522	16,430	49,785
0000					
	Personnel Services				
026-0000-41000-00	Regular Employees	-	19,073	-	-
026-0000-47500-00	Term Life Insurance	-	126	-	-
026-0000-47600-00	Workers Compensation Premium	-	660	-	-
026-0000-47700-00	Health Insurance Premium	-	2,550	-	-
026-0000-47770-00	Health Savings Account	-	375	-	-
026-0000-48000-00	Pension Contributions	-	1,460	-	-
026-0000-48200-00	Social Security Contributions	-	1,450	-	-
	Personnel Services	-	25,694	-	-
	Contractual Services				
026-0000-51000-00	Professional Services	18,170	10,624	19,400	3,480
026-0000-55000-00	Dues & Subscriptions	8,543	17,085	18,000	18,000
	Contractual Services	26,712	27,709	37,400	21,480
	Capital Outlay				
026-0000-76000-00	Improvemnt Other Than Building	-	-	171,730	-
	Capital Outlay	-	-	171,730	-
	Other Charges				
026-0000-83100-00	Contributions to Others	9,027	9,088	400,000	400,000
026-0000-85023-00	Transfer to Property Develpmnt	197,500	189,121	275,000	262,500
026-0000-85049-00	Transfer to TIF IV	-	-	-	-
	Other Charges	206,527	198,209	675,000	662,500
0000		233,240	251,612	884,130	683,980
026	UDAG Repayment	(146,010)	(168,090)	(867,700)	(634,195)

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
030	Public Transportation Services				
0000					
	Use of Money & Property				
030-0000-33800-00	Transit Advertisements	20,418	11,727	-	-
030-0000-33810-00	Handivan Fees In Town	3,425	2,923	3,000	3,100
030-0000-33815-00	Handivan Out of Town	750	840	1,100	1,500
030-0000-33820-00	Handivan Trip Tickets	8,460	5,909	6,750	6,500
030-0000-33825-00	Transit Local Match	40,120	49,928	45,000	55,000
030-0000-33830-00	Public Trans Fixed Route Fees	35,251	33,993	33,000	35,000
030-0000-33865-00	Public Trans Pop Commission	372	198	350	225
	Use of Money & Property	108,796	105,517	89,200	101,325
	Intergovernmental Revenue				
030-0000-35320-00	Pub Transp Fed Oper Assistance	618,169	389,180	351,510	319,555
030-0000-35321-00	Pub Transp State Oper Assist	1,392,226	1,820,670	1,977,040	2,028,200
	Intergovernmental Revenue	2,010,395	2,209,850	2,328,550	2,347,755
	Transfer From Other Funds				
030-0000-38001-00	General Fund Transfer From	196,141	389,902	386,865	628,555
030-0000-38032-00	Transfer From PublicTran Prjct	461,754	-	-	-
	Transfer From Other Funds	657,894	389,902	386,865	628,555
	Reimbursement from Others				
030-0000-39100-00	Reimbursements	-	720	-	-
	Reimbursement from Others	-	720	-	-
0000		2,777,085	2,705,989	2,804,615	3,077,635

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0320	Handivan				
	Personnel Services				
030-0320-41000-00	Regular Employees	436,898	459,555	497,950	562,935
030-0320-41005-00	Workers Comp Wages	-	1,178	-	-
030-0320-42000-00	Temporary Employees	124,000	150,371	140,000	141,520
030-0320-43000-00	Overtime Pay	5,193	5,125	5,000	6,000
030-0320-47500-00	Term Life Insurance	648	648	710	710
030-0320-47600-00	Workers Compensation Premium	16,800	13,800	9,960	10,955
030-0320-47700-00	Health Insurance Premium	84,673	86,438	93,030	98,545
030-0320-47755-00	OPEB Contributions	735	1,650	1,785	1,140
030-0320-47760-00	Retirement Health Savings	5,511	5,520	5,745	6,850
030-0320-47770-00	Health Savings Account	2,250	3,375	1,880	1,875
030-0320-48000-00	Pension Contributions	31,645	35,043	43,355	63,605
030-0320-48200-00	Social Security Contributions	42,305	46,190	49,200	54,350
	Personnel Services	750,657	808,892	848,615	948,485
	Contractual Services				
030-0320-51000-00	Professional Services	3,749	3,217	3,900	4,300
030-0320-51500-00	Printing & Advertising	3,929	3,155	5,000	5,000
030-0320-52000-00	Electricity	4,360	4,276	5,625	4,310
030-0320-52300-00	Heat	2,208	2,244	2,870	3,160
030-0320-52500-00	Sewer	479	203	420	380
030-0320-53000-00	Postage	489	446	545	500
030-0320-54000-00	Telecommunications	3,691	4,989	5,280	10,585
030-0320-54500-00	Training and Travel	713	1,987	1,500	2,000
030-0320-55000-00	Dues & Subscriptions	1,258	605	2,500	2,500
030-0320-55500-00	Maintenance of Equipment	5,739	8,886	8,045	9,385
030-0320-55700-00	Maint of Building & Improvemnt	6,884	1,649	7,500	8,500
030-0320-55800-00	Maint of Computer Equipment	1,523	6,124	28,555	30,795
030-0320-56596-00	Auto Liability	3,180	1,860	1,860	1,980
030-0320-56597-00	Prop Prem-Risk Mgt Contrib	34,055	39,990	52,980	55,680
030-0320-57500-00	Laundry & Cleaning Services	-	-	500	500
030-0320-59300-00	Medical & Safety Supplies	392	396	1,000	500
030-0320-59590-00	Administrative Fee	4,860	4,440	4,460	4,650
	Contractual Services	77,508	84,467	132,540	144,725
	Commodities				
030-0320-61000-00	Office Supplies	3,981	2,342	3,500	3,500
030-0320-61500-00	Minor Office Machinery & Equip	68	-	500	500
030-0320-61700-00	Minor Computer Equip & Supp	3,465	520	5,000	9,000
030-0320-61800-00	Minor Furniture	1,279	-	750	3,000
030-0320-62500-00	Motor Vehicle Supplies	51,385	33,076	58,000	50,000
030-0320-62510-00	Gasoline	91,787	79,948	100,475	98,960
030-0320-63000-00	Shop Supplies	-	-	2,500	3,000
030-0320-65000-00	Cleaning & Household Supplies	1,774	1,065	2,000	1,800
030-0320-65500-00	Materials to Maintain Equipmt	-	938	-	-

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
030-0320-66000-00	Materials to Mntn Bldgs/Improv	680	600	750	750
030-0320-66500-00	Minor Tools & Apparatus	6,770	5,580	5,000	5,000
030-0320-67500-00	Safety Clothing & Supplies	218	470	750	750
030-0320-68000-00	Food	12	-	100	100
	Commodities	161,419	124,538	179,325	176,360
	Other Charges				
030-0320-85074-00	Transfer to Employee Health	-	-	-	29,760
030-0320-88300-00	Lease Payments	109	109	120	355
	Other Charges	109	109	120	30,115
0320	Handivan	989,693	1,018,006	1,160,600	1,299,685

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
0370	Bus Subsidy				
	Personnel Services				
030-0370-41000-00	Regular Employees	578,100	603,447	631,330	703,650
030-0370-42000-00	Temporary Employees	44,020	58,304	108,340	70,520
030-0370-43000-00	Overtime Pay	30,841	23,519	35,000	30,000
030-0370-47500-00	Term Life Insurance	648	648	710	710
030-0370-47600-00	Workers Compensation Premium	15,480	15,600	14,220	14,075
030-0370-47700-00	Health Insurance Premium	151,864	159,857	170,840	187,970
030-0370-47755-00	OPEB Contributions	735	1,650	1,785	1,140
030-0370-47760-00	Retirement Health Savings	10,043	9,968	11,355	11,380
030-0370-47770-00	Health Savings Account	6,540	5,085	2,630	2,625
030-0370-48000-00	Pension Contributions	43,082	46,370	57,075	82,020
030-0370-48200-00	Social Security Contributions	48,025	50,310	59,270	61,520
	Personnel Services	929,378	974,757	1,092,555	1,165,610
	Contractual Services				
030-0370-51000-00	Professional Services	4,665	10,072	6,610	9,520
030-0370-51500-00	Printing & Advertising	5,046	6,948	5,000	6,000
030-0370-52000-00	Electricity	10,173	9,978	13,120	10,060
030-0370-52300-00	Heat	5,151	5,237	6,700	7,370
030-0370-52500-00	Sewer	1,117	473	980	885
030-0370-53000-00	Postage	98	248	450	450
030-0370-54000-00	Telecommunications	5,604	7,039	7,555	10,665
030-0370-54500-00	Training and Travel	3,315	1,871	6,000	6,000
030-0370-55000-00	Dues & Subscriptions	1,200	315	2,180	2,300
030-0370-55500-00	Maintenance of Equipment	29,195	36,958	37,545	38,385
030-0370-55700-00	Maint of Building & Improvemnt	19,827	20,579	25,000	31,000
030-0370-55800-00	Maint of Computer Equipment	5,240	9,919	34,840	35,730
030-0370-56000-00	Rentals	-	188	-	-
030-0370-56597-00	Prop Prem-Risk Mgt Contrib	200,940	185,265	186,945	196,320
030-0370-57500-00	Laundry & Cleaning Services	9,767	12,830	13,000	13,000
030-0370-59300-00	Medical & Safety Supplies	693	834	1,500	1,000
030-0370-59590-00	Administrative Fee	5,940	5,640	5,435	5,550
	Contractual Services	307,970	314,392	352,860	374,235
	Commodities				
030-0370-61000-00	Office Supplies	2,571	780	2,000	2,000
030-0370-61500-00	Minor Office Machinery & Equip	-	-	500	750
030-0370-61700-00	Minor Computer Equip & Supp	12,674	1,061	6,700	8,000
030-0370-61800-00	Minor Furniture	1,344	410	750	3,000
030-0370-62500-00	Motor Vehicle Supplies	96,320	82,922	95,000	95,000
030-0370-62510-00	Gasoline	60,179	55,715	70,630	66,680
030-0370-63000-00	Shop Supplies	-	2,067	3,000	3,500
030-0370-65000-00	Cleaning & Household Supplies	453	1,497	1,300	1,500
030-0370-65500-00	Materials to Maintain Equipmt	5,809	8,516	8,000	9,000
030-0370-66000-00	Materials to Mntn Bldgs/Improv	5,061	333	4,000	4,000

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
030-0370-66500-00	Minor Tools & Apparatus	3,437	5,575	5,000	6,000
030-0370-67500-00	Safety Clothing & Supplies	269	448	1,500	1,500
030-0370-68000-00	Food	12	38	100	100
	Commodities	188,128	159,362	198,480	201,030
	Other Charges				
030-0370-85032-00	Transfer to Public Trans Proj	-	10,356	-	-
030-0370-85074-00	Transfer to Employee Health	-	-	-	36,720
030-0370-88300-00	Lease Payments	109	109	120	355
	Other Charges	109	10,465	120	37,075
0370	Bus Subsidy	1,425,586	1,458,977	1,644,015	1,777,950
030	Public Transportation Services	361,806	229,006	-	-

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
032	Public Transportation Projects				
0000					
	Use of Money & Property				
032-0000-33010-00	Interest Income	15,481	4,377	-	3,085
	Use of Money & Property	15,481	4,377	-	3,085
	Other Revenue				
032-0000-37050-00	Sale of Property	1,600	-	10,000	8,000
032-0000-37900-00	Misc Other Revenue	4,000	-	-	-
	Other Revenue	5,600	-	10,000	8,000
	Transfer From Other Funds				
032-0000-38030-00	Transfer From Handivan	-	10,356	-	-
	Transfer From Other Funds	-	10,356	-	-
0000		21,081	14,732	10,000	11,085
0000					
	Contractual Services				
032-0000-54500-00	Training and Travel	-	87	-	-
032-0000-55500-00	Maintenance of Equipment	5,596	-	10,000	8,000
032-0000-55700-00	Maint of Building & Improvemnt	-	6,365	-	-
	Contractual Services	5,596	6,452	10,000	8,000
	Commodities				
032-0000-61700-00	Minor Computer Equip & Supp	1,329	593	-	-
032-0000-66500-00	Minor Tools & Apparatus	-	(378)	-	-
	Commodities	1,329	215	-	-
	Other Charges				
032-0000-85030-00	Public Trans Serv Transfer To	461,754	-	-	-
	Other Charges	461,754	-	-	-
0000		468,679	6,666	10,000	8,000
032	Public Transportation Projects	(447,598)	8,066	-	3,085

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Debt Service Funds Summary

Fund	Fund Number	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
2016 GO Bond Debt Service	043				
Revenue	043	642,927	645,231	652,315	653,415
Expense	043	642,927	645,231	652,315	653,415
2016 GO Bond Debt Service	043	-	-	-	-
2023 GO Bond Debt	044				
Revenue	044	146	712,851	718,050	718,700
Expense	044	146	712,851	718,050	718,700
2023 GO Bond Debt	044	-	-	-	-
2011C Business Park Bonds	046				
Revenue	046	324,906	-	-	-
Expense	046	324,906	-	-	-
2011C Business Park Bonds	046	-	-	-	-
Business Dstrct 2013A GO Bonds	047				
Revenue	047	349,207	118,552	120,480	122,080
Expense	047	116,576	118,630	120,480	122,080
Business Dstrct 2013A GO Bonds	047	232,631	(78)	-	-
Revenue Total		1,317,187	1,476,634	1,490,845	1,494,195
Expense Total		1,084,556	1,476,712	1,490,845	1,494,195

Summary by Source

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Debt Service Funds				
Use of Money & Property	81,357	2	-	-
Other Revenue	13,822	-	-	-
Transfer From Other Funds	1,222,008	1,476,632	1,490,845	1,494,195
Debt Service Funds	1,317,187	1,476,634	1,490,845	1,494,195

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
	Debt Service Funds				
33010	Use of Money & Property				
33010	Interest on Investments	2,911	2	-	-
33100	Rental of Property	78,446	-	-	-
33100	Use of Money & Property	81,357	2	-	-
37050	Other Revenue				
37900	Miscellaneous Other Revenue	13,822	-	-	-
37900	Other Revenue	13,822	-	-	-
38012	Transfer From Other Funds				
38012	Community Impr/Infra Trans From	146	712,851	718,050	718,700
38024	Economic Dev Transfer From	538,925	65,567	76,510	51,630
38059	Transfer From Util Tax Cap Imp	642,927	645,231	652,315	653,415
38060	Bus GO Bond 2013A Trsfr from	40,010	52,983	43,970	70,450
38060	Transfer From Other Funds	1,222,008	1,476,632	1,490,845	1,494,195
	Debt Service Funds	1,317,187	1,476,634	1,490,845	1,494,195

Summary by Source

Expense	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Debt Service Funds				
Contractual Services	2,153	1,986	2,600	2,400
Other Charges	1,082,403	1,474,726	1,488,245	1,491,795
Debt Service Funds	1,084,556	1,476,712	1,490,845	1,494,195

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
	Debt Service Funds				
51000	Contractual Services				
51000	Professional Services	2,153	1,986	2,600	2,400
89500	Contractual Services	2,153	1,986	2,600	2,400
85042	Other Charges				
87300	Interest on Bonds	272,403	679,726	458,245	714,080
88100	Bond Principal Payments	810,000	795,000	1,030,000	777,715
88100	Other Charges	1,082,403	1,474,726	1,488,245	1,491,795
	Debt Service Funds	1,084,556	1,476,712	1,490,845	1,494,195

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
043	2016 GO Bond Debt Service				
	Transfer From Other Funds				
043-0000-38059-00	Util Tax Cap Proj Trnsfer From	642,927	645,231	652,315	653,415
	Transfer From Other Funds	642,927	645,231	652,315	653,415
	Revenue	642,927	645,231	652,315	653,415
	Contractual Services				
043-0000-51000-00	Professional Services	464	518	800	700
	Contractual Services	464	518	800	700
	Other Charges				
043-0000-87300-00	Interest on Bonds	217,463	204,713	191,515	475,000
043-0000-88100-00	Bond Principal Payments	425,000	440,000	460,000	177,715
	Other Charges	642,463	644,713	651,515	652,715
	Expense	642,927	645,231	652,315	653,415
043	2016 GO Bond Debt Service	-	-	-	-

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
044	2023 GO Bond Debt				
	Transfer From Other Funds				
044-0000-38012-00	Community Impr/Infr Trans From	146	712,851	718,050	718,700
	Transfer From Other Funds	146	712,851	718,050	718,700
	Revenue	146	712,851	718,050	718,700
	Contractual Services				
044-0000-51000-00	Professional Services	146	518	800	700
	Contractual Services	146	518	800	700
	Other Charges				
044-0000-87300-00	Interest on Bonds	-	437,333	232,250	208,000
044-0000-88100-00	Bond Principal Payments	-	275,000	485,000	510,000
	Other Charges	-	712,333	717,250	718,000
	Expense	146	712,851	718,050	718,700
044	2023 GO Bond Debt	-	-	-	-

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
046	2011C Business Park Bonds				
	Use of Money & Property				
046-0000-33010-00	Interest Income on Investments	2,438	-	-	-
046-0000-33100-00	Rental of Property	78,446	-	-	-
	Use of Money & Property	80,883	-	-	-
	Transfer From Other Funds				
046-0000-38024-00	Economic Dev Transfer From	244,023	-	-	-
	Transfer From Other Funds	244,023	-	-	-
	Revenue	324,906	-	-	-
	Contractual Services				
046-0000-51000-00	Professional Services	646	-	-	-
	Contractual Services	646	-	-	-
	Other Charges				
046-0000-87300-00	Interest on Bonds	14,260	-	-	-
046-0000-88100-00	Bond Principal Payments	310,000	-	-	-
	Other Charges	324,260	-	-	-
	Expense	324,906	-	-	-
046	2011C Business Park Bonds	-	-	-	-

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
047	Business Dstrct 2013A GO Bonds				
	Use of Money & Property				
047-0000-33010-00	Interest on Investments	474	2	-	-
	Use of Money & Property	474	2	-	-
	Other Revenue				
047-0000-37900-00	Misc Other Revenue	13,822	-	-	-
	Other Revenue	13,822	-	-	-
	Transfer From Other Funds				
047-0000-38024-00	Economic Dev Transfer From	294,902	65,567	76,510	51,630
047-0000-38060-00	Bus GO Bond 2013A Trsfr from	40,010	52,983	43,970	70,450
	Transfer From Other Funds	334,912	118,550	120,480	122,080
	Revenue	349,207	118,552	120,480	122,080
	Contractual Services				
047-0000-51000-00	Professional Services	896	950	1,000	1,000
	Contractual Services	896	950	1,000	1,000
	Other Charges				
047-0000-87300-00	Interest on Bonds	40,680	37,680	34,480	31,080
047-0000-88100-00	Bond Principal Payments	75,000	80,000	85,000	90,000
	Other Charges	115,680	117,680	119,480	121,080
	Expense	116,576	118,630	120,480	122,080
047	Business Dstrct 2013A GO Bonds	232,631	(78)	-	-

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Capital Project Funds Summary

Fund	Fund Number	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
TIF 3 Regency Cap Proj	048				
Revenue	048	291,860	-	-	-
TIF 3 Regency Cap Proj	048	291,860	-	-	-
TIF IV	049				
Revenue	049	434,328	444,848	357,745	419,925
Expense	049	529,188	353,813	617,700	517,730
TIF IV	049	(94,860)	91,035	(259,955)	(97,805)
TIF V	050				
Revenue	050	13,007	14,585	8,840	10,800
TIF V	050	13,007	14,585	8,840	10,800
Players Fields Capital Imp	051				
Revenue	051	4,264	2,797	4,600	3,385
Expense	051	2,990	1,318	4,600	2,400
Players Fields Capital Imp	051	1,274	1,479	-	985
2023 GO Bond Capital Expense	052				
Revenue	052	5,648,815	218,718	191,430	101,540
Expense	052	666,952	2,240,084	2,572,045	2,642,000
2023 GO Bond Capital Expense	052	4,981,863	(2,021,366)	(2,380,615)	(2,540,460)
Building Repair & Maintenance	053				
Revenue	053	208,662	421,076	171,300	475,725
Expense	053	138,051	174,707	92,620	1,021,070
Building Repair & Maintenance	053	70,611	246,369	78,680	(545,345)
Planning Fund	054				
Revenue	054	2,890,322	1,275,070	154,770	169,215
Expense	054	3,956,757	1,630,578	255,650	796,000
Planning Fund	054	(1,066,434)	(355,508)	(100,880)	(626,785)
TIF VI	055				
Revenue	055	-	77,239	40,730	82,970
TIF VI	055	-	77,239	40,730	82,970
Computer Replacement	057				
Revenue	057	145,404	392,329	353,610	320,535
Expense	057	512,088	95,743	335,100	279,370
Computer Replacement	057	(366,684)	296,585	18,510	41,165
Vehicle Replacement	058				
Revenue	058	2,709,994	1,357,502	708,155	986,855
Expense	058	1,416,167	3,023,516	613,000	667,700
Vehicle Replacement	058	1,293,827	(1,666,013)	95,155	319,155
Utility Tax Capital Projects	059				
Revenue	059	1,618,812	1,606,613	1,700,435	1,640,865
Expense	059	1,398,594	1,322,248	1,707,405	1,645,520
Utility Tax Capital Projects	059	220,218	284,365	(6,970)	(4,655)
Seminary St Business District	060				
Revenue	060	44,107	62,313	50,705	71,855
Expense	060	40,010	52,983	43,970	70,450
Seminary St Business District	060	4,097	9,329	6,735	1,405
Revenue Total		14,009,576	5,873,090	3,742,320	4,283,670
Expense Total		8,660,796	8,894,991	6,242,090	7,642,240

Summary by Source

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Capital Project Funds				
Taxes	2,032,584	2,041,647	2,066,050	2,109,560
Use of Money & Property	1,077,181	1,133,805	709,620	698,410
Intergovernmental Revenue	-	113,069	-	-
Other Revenue	4,937,703	32,150	-	-
Transfer From Other Funds	5,458,858	2,537,838	966,650	1,475,700
Reimbursement from Others	2,567	14,580	-	-
Other Financing Source	500,683	-	-	-
Capital Project Funds	14,009,576	5,873,090	3,742,320	4,283,670

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
	Capital Project Funds				
30010	Taxes				
30010	Property Taxes	465,167	475,735	401,720	466,730
30055	Business District Tax	43,702	61,457	50,135	71,150
30080	Electric Use Tax	839,104	848,441	880,460	848,440
30085	Natural Gas Use Tax	684,610	656,015	733,735	723,240
30085	Taxes	2,032,584	2,041,647	2,066,050	2,109,560
33010	Use of Money & Property				
33010	Interest on Investments	1,049,159	1,147,887	703,020	695,020
33012	Unrealized Gain on Investment	21,084	(18,526)	-	-
33020	Interest on loans	3,968	2,995	2,000	990
33388	Players Fees	2,970	1,450	4,600	2,400
33388	Use of Money & Property	1,077,181	1,133,805	709,620	698,410
35310	Intergovernmental Revenue				
35600	County Reimbursements	-	113,069	-	-
35900	Intergovernmental Revenue	-	113,069	-	-
37050	Other Revenue				
37050	Sale of Property	7,500	32,150	-	-
37055	Proceeds from Bonds	4,920,000	-	-	-
37100	Private Contrib/Donations	6,675	-	-	-
37900	Miscellaneous Other Revenue	3,528	-	-	-
37900	Other Revenue	4,937,703	32,150	-	-
38001	Transfer From Other Funds				
38001	General Transf From	4,377,514	2,107,142	357,780	999,350
38016	Transfer from Spec Enforcement	-	-	16,730	-
38018	Transfer from Storm Water Util	140,280	36,960	-	40,000
38019	Park & Rec Transfer From	395,460	376,661	567,720	399,350
38020	Airport Fund Transfer From	37,200	1,800	24,420	37,000
38024	Economic Dev Transfer From	483,798	-	-	-
38053	Transfer from Bldg Rep & Maint	24,607	-	-	-
38078	Risk Management Transfer From	-	15,275	-	-
38078	Transfer From Other Funds	5,458,858	2,537,838	966,650	1,475,700
38560	Reimbursement from Others				
39100	Reimbursements	2,567	14,580	-	-
39100	Reimbursement from Others	2,567	14,580	-	-
39500	Other Financing Source				
39505	Bond Premium	500,683	-	-	-
39505	Other Financing Source	500,683	-	-	-
	Capital Project Funds	14,009,576	5,873,090	3,742,320	4,283,670

Summary by Source

Expense	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Capital Project Funds				
Contractual Services	2,151,767	2,545,359	956,800	1,574,905
Commodities	403,658	177,123	476,285	836,050
Capital Outlay	4,136,473	4,486,287	3,437,065	1,308,115
Other Charges	1,968,899	1,686,222	1,371,940	3,923,170
Capital Project Funds	8,660,796	8,894,991	6,242,090	7,642,240

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
51000	Capital Project Funds				
51000	Contractual Services				
51000	Professional Services	196,970	50,464	26,800	12,230
53000	Postage	2,356	-	-	-
54500	Training and Travel	10,889	507	-	-
55400	Private Property Maintenance	-	2,721	-	-
55420	Demolitions	-	75,000	375,000	530,000
55700	Mtce of Buildings & Improvemnt	1,941,389	2,405,312	555,000	1,032,675
55800	Maintenance Computer Equipment	-	10,634	-	-
56000	Rentals	162	-	-	-
58500	Receptions/Office Functions	-	720	-	-
58500	Contractual Services	2,151,767	2,545,359	956,800	1,574,905
61000	Commodities				
61000	Office Supplies	63	-	-	-
61700	Minor Computer Equip/Supplies	353,871	84,470	158,600	148,370
63500	Botanical & Ag. Supplies	20,025	19,094	15,000	15,000
66000	Materials Maintain Blds/Improv	13,924	39,181	9,600	7,400
66500	Minor Tools & Apparatus	15,774	34,377	293,085	665,280
66500	Commodities	403,658	177,123	476,285	836,050
71000	Capital Outlay				
71000	Machinery & Equipment	1,539,513	2,985,542	662,000	452,870
73000	Land	5,063	-	150,000	-
75000	Buildings	34,410	62,910	2,625,065	805,245
76000	Improvemt Other than Buildings	2,016,773	1,437,835	-	50,000
78010	Roads	328,049	-	-	-
78050	Storm Drainage	111,778	-	-	-
78070	Sidewalks	100,887	-	-	-
78070	Capital Outlay	4,136,473	4,486,287	3,437,065	1,308,115
83100	Other Charges				
83100	Contribution to Others	605,261	556,376	320,650	736,000
84500	Property Tax	-	115	-	-
85013	Grant Fund Transfer To	446,175	424,031	350,000	2,174,000
85023	Property Redvlpmnt Transfer To	200,000	-	-	-
85043	TIF Regency Transfer To	642,927	645,231	652,315	653,415
85047	Transfer to Bus GO Bond 2013A	40,010	52,983	43,970	70,450
85054	Planning Fund Transfer To	24,607	-	-	-
87500	Interest on Other Debt	9,920	7,487	5,005	2,475
88300	Lease Payments	-	-	-	286,830
89500	Other Charges	1,968,899	1,686,222	1,371,940	3,923,170
	Capital Project Funds	8,660,796	8,894,991	6,242,090	7,642,240

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
048	TIF 3 Regency Cap Proj				
	Taxes				
048-0000-30010-00	Property Tax	77,833	-	-	-
	Taxes	77,833	-	-	-
	Use of Money & Property				
048-0000-33010-00	Interest Income on Investments	229	-	-	-
	Use of Money & Property	229	-	-	-
	Transfer From Other Funds				
048-0000-38024-00	Economic Dev Transfer From	213,798	-	-	-
	Transfer From Other Funds	213,798	-	-	-
	Revenue	291,860	-	-	-
048	TIF 3 Regency Cap Proj	291,860	-	-	-

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
049	TIF IV				
	Taxes				
049-0000-30010-00	Property Tax	376,511	388,145	352,850	377,400
	Taxes	376,511	388,145	352,850	377,400
	Use of Money & Property				
049-0000-33010-00	Interest Income on Investments	55,250	55,953	4,895	42,525
	Use of Money & Property	55,250	55,953	4,895	42,525
	Reimbursement from Others				
049-0000-39100-00	Reimbursements	2,567	750	-	-
	Reimbursement from Others	2,567	750	-	-
	Revenue	434,328	444,848	357,745	419,925
	Contractual Services				
049-0000-51000-00	Professional Services	16,713	5,534	2,700	2,730
049-0000-53000-00	Postage	2,356	-	-	-
049-0000-55400-00	Private Property Maintenance	-	2,721	-	-
049-0000-55420-00	Demolitions	-	75,000	375,000	455,000
049-0000-55700-00	Maint of Building & Improvemnt	-	5,741	-	-
049-0000-56000-00	Rentals	162	-	-	-
	Contractual Services	19,231	88,996	377,700	457,730
	Commodities				
049-0000-61000-00	Office Supplies	63	-	-	-
049-0000-66000-00	Materials to Mntn Bldgs/Improv	4,989	-	-	-
	Commodities	5,053	-	-	-
	Capital Outlay				
049-0000-73000-00	Land	-	-	150,000	-
	Capital Outlay	-	-	150,000	-
	Other Charges				
049-0000-83100-00	Contributions to Others	304,904	264,817	90,000	60,000
049-0000-85023-00	Transfer to Property Redvlpmnt	200,000	-	-	-
	Other Charges	504,904	264,817	90,000	60,000
	Expense	529,188	353,813	617,700	517,730
049	TIF IV	(94,860)	91,035	(259,955)	(97,805)

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
050	TIF V				
	Taxes				
050-0000-30010-00	Property Tax	10,823	11,861	8,470	8,530
	Taxes	10,823	11,861	8,470	8,530
	Use of Money & Property				
050-0000-33010-00	Interest Income on Investments	2,184	2,724	370	2,270
	Use of Money & Property	2,184	2,724	370	2,270
	Revenue	13,007	14,585	8,840	10,800
050	TIF V	13,007	14,585	8,840	10,800

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
051	Players Fields Capital Imp				
	Use of Money & Property				
051-0000-33010-00	Interest Income on Investments	1,294	1,347	-	985
051-0000-33388-00	Players Fees	2,970	1,450	4,600	2,400
	Use of Money & Property	4,264	2,797	4,600	3,385
	Revenue	4,264	2,797	4,600	3,385
	Contractual Services				
051-0000-51000-00	Professional Services	91	36	-	-
	Contractual Services	91	36	-	-
	Commodities				
051-0000-66000-00	Materials to Mntn Bldgs/Improv	-	1,283	4,600	2,400
051-0000-66500-00	Minor Tools & Apparatus	2,899	-	-	-
	Commodities	2,899	1,283	4,600	2,400
	Expense	2,990	1,318	4,600	2,400
051	Players Fields Capital Imp	1,274	1,479	-	985

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
052	2023 GO Bond Capital Expense				
	Use of Money & Property				
052-0000-33010-00	Interest Income on Investments	212,029	234,820	191,430	101,540
052-0000-33012-00	Unrealized Gain on Investment	16,103	(16,103)	-	-
	Use of Money & Property	228,132	218,718	191,430	101,540
	Other Revenue				
052-0000-37055-00	Proceeds from Bonds	4,920,000	-	-	-
	Other Revenue	4,920,000	-	-	-
	Other Financing Source				
052-0000-39505-00	Bond Premium	500,683	-	-	-
	Other Financing Source	500,683	-	-	-
	Revenue	5,648,815	218,718	191,430	101,540
	Contractual Services				
052-0000-51000-00	Professional Services	126,238	1,776	2,100	2,000
052-0000-55700-00	Maint of Building & Improvemnt	-	2,238,308	-	-
	Contractual Services	126,238	2,240,084	2,100	2,000
	Capital Outlay				
052-0000-75000-00	Buildings	-	-	2,569,945	-
052-0000-78010-00	Roads	328,049	-	-	-
052-0000-78050-00	Storm Drainage	111,778	-	-	-
052-0000-78070-00	Sidewalks	100,887	-	-	-
	Capital Outlay	540,714	-	2,569,945	-
	Other Charges				
052-0000-83100-00	Contributions to Others	-	-	-	600,000
052-0000-85013-00	Transfer to Grant Fund	-	-	-	2,040,000
	Other Charges	-	-	-	2,640,000
	Expense	666,952	2,240,084	2,572,045	2,642,000
052	2023 GO Bond Capital Expense	4,981,863	(2,021,366)	(2,380,615)	(2,540,460)

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
053	Building Repair & Maintenance				
	Use of Money & Property				
053-0000-33010-00	Interest Income on Investments	109,302	159,255	99,900	113,225
	Use of Money & Property	109,302	159,255	99,900	113,225
	Transfer From Other Funds				
053-0000-38001-00	General Fund Transfer From	19,740	48,900	19,260	250,000
053-0000-38019-00	Park & Rec Transfer From	79,620	212,921	50,880	100,500
053-0000-38020-00	Airport Fund Transfer From	-	-	1,260	12,000
	Transfer From Other Funds	99,360	261,821	71,400	362,500
	Revenue	208,662	421,076	171,300	475,725
	Contractual Services				
053-0000-51000-00	Professional Services	2,009	7,538	2,500	2,500
053-0000-55700-00	Maint of Building & Improvemnt	25,560	104,259	35,000	182,675
	Contractual Services	27,569	111,796	37,500	185,175
	Commodities				
053-0000-66500-00	Minor Tools & Apparatus	-	-	-	30,650
	Commodities	-	-	-	30,650
	Capital Outlay				
053-0000-75000-00	Buildings	910	62,910	55,120	805,245
053-0000-76000-00	Improvemnt Other Than Building	84,965	-	-	-
	Capital Outlay	85,875	62,910	55,120	805,245
	Other Charges				
053-0000-85054-00	Transfer to Planning Fund	24,607	-	-	-
	Other Charges	24,607	-	-	-
	Expense	138,051	174,707	92,620	1,021,070
053	Building Repair & Maintenance	70,611	246,369	78,680	(545,345)

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
054	Planning Fund				
	Use of Money & Property				
054-0000-33010-00	Interest Income on Investments	264,799	270,070	154,770	169,215
	Use of Money & Property	264,799	270,070	154,770	169,215
	Other Revenue				
054-0000-37100-00	Private Contribs/Donations	6,675	-	-	-
054-0000-37900-00	Misc Other Revenue	3,528	-	-	-
	Other Revenue	10,203	-	-	-
	Transfer From Other Funds				
054-0000-38001-00	General Fund Transfer From	2,590,714	1,000,000	-	-
054-0000-38053-00	Transfer from Bldg Rep & Maint	24,607	-	-	-
	Transfer From Other Funds	2,615,320	1,000,000	-	-
	Reimbursement from Others				
054-0000-39100-00	Reimbursements	-	5,000	-	-
	Reimbursement from Others	-	5,000	-	-
	Revenue	2,890,322	1,275,070	154,770	169,215
	Contractual Services				
054-0000-51000-00	Professional Services	45,526	20,664	5,000	-
054-0000-54500-00	Continuing Professional Educatn	307	507	-	-
054-0000-55420-00	Demolitions	-	-	-	75,000
054-0000-55700-00	Maint of Building & Improvemnt	1,741,451	(19,000)	-	500,000
054-0000-58500-00	Receptions & Office Functions	-	720	-	-
	Contractual Services	1,787,284	2,890	5,000	575,000
	Commodities				
054-0000-61700-00	Minor Computer Equip & Supp	2,122	-	-	-
054-0000-63500-00	Botanical & Agriculture Suppl	20,025	19,094	15,000	15,000
054-0000-66000-00	Materials to Mntn Bldgs/Improv	8,935	36,560	5,000	5,000
	Commodities	31,081	55,654	20,000	20,000
	Capital Outlay				
054-0000-71000-00	Machinery & Equipment	-	-	-	75,000
054-0000-73000-00	Land	5,063	-	-	-
054-0000-76000-00	Improvemnt Other Than Building	1,872,384	1,437,610	-	50,000
	Capital Outlay	1,877,447	1,437,610	-	125,000
	Other Charges				
054-0000-83100-00	Contributions to Others	260,944	134,308	230,650	76,000
054-0000-84500-00	Property Tax	-	115	-	-
	Other Charges	260,944	134,423	230,650	76,000

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
	Expense	3,956,757	1,630,578	255,650	796,000
054	Planning Fund	(1,066,434)	(355,508)	(100,880)	(626,785)

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
055	TIF VI				
	Taxes				
055-0000-30010-00	Property Tax	-	75,729	40,400	80,800
	Taxes	-	75,729	40,400	80,800
	Use of Money & Property				
055-0000-33010-00	Interest Income on Investments	-	1,510	330	2,170
	Use of Money & Property	-	1,510	330	2,170
	Revenue	-	77,239	40,730	82,970
055	TIF VI	-	77,239	40,730	82,970

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
057	Computer Replacement				
	Use of Money & Property				
057-0000-33010-00	Interest Income on Investments	63,020	72,203	42,290	51,340
057-0000-33020-00	Interest on Loans	1,984	1,497	1,000	495
	Use of Money & Property	65,004	73,700	43,290	51,835
	Intergovernmental Revenue				
057-0000-35600-00	County Reimbursements	-	113,069	-	-
	Intergovernmental Revenue	-	113,069	-	-
	Transfer From Other Funds				
057-0000-38001-00	General Fund Transfer From	70,500	199,440	306,420	257,850
057-0000-38019-00	Park & Rec Transfer From	9,900	6,120	3,900	10,850
	Transfer From Other Funds	80,400	205,560	310,320	268,700
	Revenue	145,404	392,329	353,610	320,535
	Contractual Services				
057-0000-51000-00	Professional Services	828	639	1,500	1,000
057-0000-54500-00	Training and Travel	10,582	-	-	-
057-0000-55700-00	Maint of Building & Improvemnt	26,725	-	-	-
057-0000-55800-00	Maint of Computer Equipment	-	10,634	-	-
	Contractual Services	38,136	11,273	1,500	1,000
	Commodities				
057-0000-61700-00	Minor Computer Equip & Supp	345,237	84,470	158,600	148,370
	Commodities	345,237	84,470	158,600	148,370
	Capital Outlay				
057-0000-71000-00	Machinery & Equipment	128,715	-	175,000	-
	Capital Outlay	128,715	-	175,000	-
	Other Charges				
057-0000-85013-00	Transfer to Grant Fund	-	-	-	130,000
	Other Charges	-	-	-	130,000
	Expense	512,088	95,743	335,100	279,370
057	Computer Replacement	(366,684)	296,585	18,510	41,165

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
058	Vehicle Replacement				
	Use of Money & Property				
058-0000-33010-00	Interest Income on Investments	245,548	246,991	138,955	141,860
058-0000-33012-00	Unrealized Gain on Investment	4,982	(2,423)	-	-
058-0000-33020-00	Interest on Loans	1,984	1,497	1,000	495
	Use of Money & Property	252,514	246,065	139,955	142,355
	Other Revenue				
058-0000-37050-00	Sale of Property	7,500	32,150	-	-
	Other Revenue	7,500	32,150	-	-
	Transfer From Other Funds				
058-0000-38001-00	General Fund Transfer From	1,696,560	858,802	32,100	491,500
058-0000-38018-00	Storm Water Util Transfer From	140,280	36,960	-	40,000
058-0000-38019-00	Park & Rec Transfer From	305,940	157,620	512,940	288,000
058-0000-38020-00	Airport Fund Transfer From	37,200	1,800	23,160	25,000
058-0000-38024-00	Economic Dev Transfer From	270,000	-	-	-
058-0000-38078-00	Risk Management Transfer From	-	15,275	-	-
	Transfer From Other Funds	2,449,980	1,070,457	568,200	844,500
	Reimbursement from Others				
058-0000-39100-00	Reimbursements	-	8,830	-	-
	Reimbursement from Others	-	8,830	-	-
	Revenue	2,709,994	1,357,502	708,155	986,855
	Contractual Services				
058-0000-51000-00	Professional Services	5,119	3,597	3,000	3,000
	Contractual Services	5,119	3,597	3,000	3,000
	Commodities				
058-0000-66500-00	Minor Tools & Apparatus	12,875	34,377	123,000	-
	Commodities	12,875	34,377	123,000	-
	Capital Outlay				
058-0000-71000-00	Machinery & Equipment	1,398,173	2,985,542	487,000	377,870
	Capital Outlay	1,398,173	2,985,542	487,000	377,870
	Other Charges				
058-0000-88300-00	Lease Payments	-	-	-	286,830
	Other Charges	-	-	-	286,830
	Expense	1,416,167	3,023,516	613,000	667,700
058	Vehicle Replacement	1,293,827	(1,666,013)	95,155	319,155

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
059	Utility Tax Capital Projects				
	Taxes				
059-0000-30080-00	Electric Use Tax	839,104	848,441	880,460	848,440
059-0000-30085-00	Natural Gas Use Tax	684,610	656,015	733,735	723,240
	Taxes	1,523,714	1,504,455	1,614,195	1,571,680
	Use of Money & Property				
059-0000-33010-00	Interest Income on Investments	95,098	102,158	69,510	69,185
	Use of Money & Property	95,098	102,158	69,510	69,185
	Transfer From Other Funds				
059-0000-38016-00	Transfer from Bldg Rep & Maint	-	-	16,730	-
	Transfer From Other Funds	-	-	16,730	-
	Revenue	1,618,812	1,606,613	1,700,435	1,640,865
	Contractual Services				
059-0000-51000-00	Professional Services	446	10,682	10,000	1,000
059-0000-55700-00	Maint of Building & Improvemnt	147,653	76,005	520,000	350,000
	Contractual Services	148,099	86,687	530,000	351,000
	Commodities				
059-0000-61700-00	Minor Computer Equip & Supp	6,512	-	-	-
059-0000-66000-00	Materials to Mntn Bldgs/Improv	-	1,339	-	-
059-0000-66500-00	Minor Tools & Apparatus	-	-	170,085	634,630
	Commodities	6,512	1,339	170,085	634,630
	Capital Outlay				
059-0000-71000-00	Machinery & Equipment	12,625	-	-	-
059-0000-75000-00	Buildings	33,500	-	-	-
059-0000-76000-00	Improvemnt Other Than Building	59,424	225	-	-
	Capital Outlay	105,549	225	-	-
	Other Charges				
059-0000-83100-00	Contributions to Others	39,413	157,250	-	-
059-0000-85013-00	Transfer to Grant Fund	446,175	424,031	350,000	4,000
059-0000-85043-00	Transfer to 16 GO Bond Debt	642,927	645,231	652,315	653,415
059-0000-87500-00	Interest on Other Debt	9,920	7,487	5,005	2,475
	Other Charges	1,138,434	1,233,998	1,007,320	659,890
	Expense	1,398,594	1,322,248	1,707,405	1,645,520
059	Utility Tax Capital Projects	220,218	284,365	(6,970)	(4,655)

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
060	Seminary St Business District				
	Taxes				
060-0000-30055-00	Business District Tax	43,702	61,457	50,135	71,150
	Taxes	43,702	61,457	50,135	71,150
	Use of Money & Property				
060-0000-33010-00	Interest Income on Investments	405	856	570	705
	Use of Money & Property	405	856	570	705
	Revenue	44,107	62,313	50,705	71,855
	Other Charges				
060-0000-85047-00	Transfer to Bus GO Bond 2013A	40,010	52,983	43,970	70,450
	Other Charges	40,010	52,983	43,970	70,450
	Expense	40,010	52,983	43,970	70,450
060	Seminary St Business District	4,097	9,329	6,735	1,405

Enterprise Funds Summary

Funds	Fund Number	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Water Operations	061				
Revenue	061	7,944,327	8,298,187	8,194,795	8,474,375
Expense	061	6,323,990	5,894,509	7,394,115	7,528,050
Water Operations	061	1,620,337	2,403,677	800,680	946,325
Refuse	067				
Revenue	067	3,131,284	3,287,555	3,352,035	3,614,585
Expense	067	2,867,188	3,179,198	3,419,770	3,615,090
Refuse	067	264,097	108,357	(67,735)	(505)
Revenue Total		11,075,611	11,585,741	11,546,830	12,088,960
Expense Total		9,191,177	9,073,707	10,813,885	11,143,140

Summary by Source

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Enterprise Funds				
Use of Money & Property	7,700,401	8,067,219	7,997,530	7,912,035
Charges for Current Services	3,117,100	3,258,382	3,349,300	3,598,440
Other Revenue	243,783	260,141	200,000	250,000
Reimbursement from Others	14,327	-	-	-
Other Financing Source	-	-	-	328,485
Enterprise Funds	11,075,611	11,585,741	11,546,830	12,088,960

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
	Enterprise Funds				
33010	Use of Money & Property				
33010	Interest on Investments	561,691	744,090	447,180	506,885
33012	Unrealized Gain on Investment	3,626	(2,423)	-	-
33500	Sale of Water	4,004,911	4,024,375	4,290,160	4,054,000
33510	Water Facility Fees	2,664,240	2,759,537	2,854,000	2,854,000
33520	Penalties	205,801	243,999	190,000	215,000
33560	Turn On Fees	42,240	37,410	39,040	39,000
33561	Delinquent Fees	186,733	203,435	150,000	200,000
33570	Meter Resale 1" Greater	23,962	41,386	20,000	36,000
33865	Pop Commission	131	138	150	150
33900	Miscellaneous Revenue	7,065	15,271	7,000	7,000
33900	Use of Money & Property	7,700,401	8,067,219	7,997,530	7,912,035
36140	Charges for Current Services				
36140	Lab Fees	12,820	14,100	14,000	13,000
36150	Tap Fees	10,625	8,490	8,000	8,000
36160	Fire Service Connections	42,224	44,420	40,500	40,000
36200	Refuse Fees	3,026,991	3,161,886	3,268,035	3,517,140
36205	Special Refuse Pick Up	6,095	11,706	4,000	4,000
36870	Penalties/Accounting Services	13,904	12,604	11,910	12,300
36880	Lien Fees	4,442	5,176	2,855	4,000
36931	Charges for Current Services	3,117,100	3,258,382	3,349,300	3,598,440
37020	Other Revenue				
37020	Sanitary Service Fees	243,755	241,116	200,000	250,000
37050	Sale of Property	10	15,645	-	-
37900	Miscellaneous Other Revenue	18	3,379	-	-
37900	Other Revenue	243,783	260,141	200,000	250,000
39100	Reimbursement from Others				
39100	Reimbursements	14,327	-	-	-
39100	Reimbursement from Others	14,327	-	-	-
39455	Other Financing Source				
39455	Legal Settlement/Class Action	-	-	-	328,485
39455	Other Financing Source	-	-	-	328,485
	Enterprise Funds	11,075,611	11,585,741	11,546,830	12,088,960

Summary by Source

Expense	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Enterprise Funds				
Personnel Services	2,154,051	2,103,383	2,599,215	2,832,650
Contractual Services	4,372,667	4,873,162	5,519,180	5,675,555
Commodities	747,293	639,635	1,150,360	1,105,650
Other Charges	1,917,166	1,457,528	1,545,130	1,529,285
Enterprise Funds	9,191,177	9,073,707	10,813,885	11,143,140

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Enterprise Funds					
41000	Personnel Services				
41000	Regular Employees	1,461,746	1,591,610	1,586,670	1,779,600
41005	Workers Comp Wages	-	-	-	-
42000	Temporary Employees	29,009	28,782	57,350	57,540
43000	Overtime	40,817	46,976	46,800	46,800
44000	Benefits Accrual	(67,660)	(13,101)	-	-
45000	Callout Pay	23,700	24,450	30,600	23,400
47100	Insurance Transamerica	-	-	-	-
47500	Term Life Insurance	2,449	2,420	2,890	3,090
47600	Workers Comp Premium	59,220	60,960	54,540	32,505
47700	Health Insurance Premium	288,163	301,061	353,940	448,315
47750	Retiree Health Insurance	9,706	15,576	23,330	47,710
47755	OPEB Contributions	7,020	9,510	9,795	5,460
47760	Retirement Health Savings	10,418	14,351	17,270	19,195
47770	Health Savings Account	11,100	15,600	12,570	9,265
47775	Vision Plan-Exempt Employees	-	-	-	-
48000	Pension Contributions	109,744	232,802	269,250	208,380
48050	Pension Expense-GASB 68	53,610	(353,006)	-	-
48200	Social Security Contributions	115,010	125,391	131,710	145,910
48400	IMRF Employer Paid Member Cons	-	-	-	2,980
49500	Contract Education Incentive	-	-	2,500	2,500
49500	Personnel Services	2,154,051	2,103,383	2,599,215	2,832,650
51000 Contractual Services					
51000	Professional Services	389,025	206,598	440,200	409,080
51010	External Attorney Fees	2,294	15,658	10,000	10,000
51300	Recording Fees	-	-	-	-
51500	Printing and Advertising	15,768	19,469	33,505	36,955
52000	Electricity	503,992	553,736	610,815	610,815
52200	Storm Sewer	-	-	-	-
52300	Heat	32,686	24,919	41,935	46,130
52500	Sewer	335	480	535	535
53000	Postage	60,826	66,855	68,810	85,410
53500	Drayage	18	334	1,500	1,500
54000	Telecommunications	16,173	15,878	17,160	17,845
54500	Training and Travel	409	355	10,400	6,500
54700	Car Allowance	-	-	-	1,200
55000	Dues and Subscriptions	1,937	1,839	4,950	4,750
55400	Private Property Maintenance	-	-	-	-
55420	Demolitions	-	11,300	-	-
55500	Maintenance of Equipment	23,604	30,312	207,220	164,340
55700	Mtce of Buildings & Improvemnt	41,468	372,341	98,650	124,150
55750	Mtce of Infrastructure	-	698	30,000	30,000
55800	Maintenance Computer Equipmnt	20,931	28,747	43,655	47,305
56000	Rentals	1,066	2,516	13,220	13,260
56520	Bond Insurance	1,729	1,596	2,000	1,415
56593	Boiler/Machinery	-	-	-	-
56596	Auto Liability	240	480	600	660
56597	Property Repairs	145,340	114,030	142,785	150,000
57500	Laundry & Cleaning Services	-	-	400	400
58500	Receptions/Office Functions	-	103	-	-
59300	Mtce Medical/Safety Supplies	428	1,400	2,000	2,000
59500	Contract Serv Not Classified	1,053	1,188	8,300	8,300
59501	Refuse Disposal Contract Serv	344,767	357,152	434,300	441,875

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
59502	Refuse Collection Contract	2,146,754	2,471,608	2,591,930	2,751,000
59590	Administrative Fee	621,825	573,570	704,310	710,130
59590	Contractual Services	4,372,667	4,873,162	5,519,180	5,675,555
61000	Commodities				
61000	Office Supplies	1,425	1,652	12,250	12,000
61500	Minor Office Mach & Equipmt	41	1,125	5,000	7,000
61700	Minor Computer Equip/Supplies	41,757	11,474	53,700	28,500
61800	Minor Furniture	847	-	2,000	2,000
61900	Minor Buildings and Structures	-	-	-	-
62500	Motor Vehicle Supplies	63,008	50,247	70,000	56,210
62510	Gasoline	46,379	34,310	48,455	44,885
63500	Botanical & Ag. Supplies	304	996	3,000	3,000
64500	Traffic Control Supplies	2,069	1,035	3,000	3,000
65000	Cleaning & Household Supplies	1,640	3,669	2,500	2,500
65500	Materials to Maintain Equipmt	6,805	22,421	40,160	40,160
66000	Materials Maintain Blds/Improv	117,816	149,600	183,975	190,260
66500	Minor Tools & Apparatus	31,790	22,366	68,000	52,815
66700	Meters	111,390	30,395	250,000	250,000
66900	Hydrants	34,927	-	45,000	50,000
67000	Books	-	120	1,500	1,500
67500	Safety Clothing & Supplies	6,588	9,244	8,000	8,000
68000	Food	335	371	1,500	1,500
68500	Chemicals	271,676	267,601	322,320	322,320
68700	Water Meters for Resale	8,496	33,009	30,000	30,000
68700	Commodities	747,293	639,635	1,150,360	1,105,650
83100	Other Charges				
83100	Contribution to Others	2,194	1,400	21,000	25,000
84500	Property Tax	3,350	-	-	-
85013	Grant Fund Transfer To	361,653	-	-	-
85073	Transfer to Retiree Health	-	-	-	-
85074	Transfer to Employee Health	-	-	-	-
87300	Interest on Bonds	472,416	433,299	415,035	386,580
87305	Amrtiztion Bond Discount/Premi	(59,364)	(54,635)	-	-
87500	Interest on Other Debt	-	-	-	-
88300	Lease Payments	5,772	2,226	2,390	50,560
89304	Amrtiztn Bond Issuance Costs	-	-	-	-
89500	Bad Debt Expense	36,740	(16,648)	8,000	9,000
89700	Depreciation Expense	1,094,405	1,091,885	1,098,705	1,058,145
89800	Loss on Assets	-	-	-	-
89800	Other Charges	1,917,166	1,457,528	1,545,130	1,529,285
	Enterprise Funds	9,191,177	9,073,707	10,813,885	11,143,140

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
061	Water Operations				
	Use of Money & Property				
061-0000-33010-00	Interest Income on Investments	514,347	685,605	422,180	468,440
061-0000-33012-00	Unrealized Gain on Investment	3,626	(2,423)	-	-
061-0000-33500-00	Sale of Water	4,004,911	4,024,375	4,290,160	4,054,000
061-0000-33510-00	Water Facility Fees	2,664,240	2,759,537	2,854,000	2,854,000
061-0000-33520-00	Penalties	160,947	193,660	140,000	165,000
061-0000-33560-00	Turn-On-Fees	42,240	37,410	39,040	39,000
061-0000-33561-00	Delinquent Fees	186,733	203,435	150,000	200,000
061-0000-33570-00	Meter Resale	23,962	41,386	20,000	36,000
061-0000-33865-00	Water Operation Pop Commission	131	138	150	150
061-0000-33900-00	Miscellaneous Revenue	7,065	15,271	7,000	7,000
	Use of Money & Property	7,608,203	7,958,394	7,922,530	7,823,590
	Charges for Current Services				
061-0000-36140-00	Lab Fees	12,820	14,100	14,000	13,000
061-0000-36150-00	Tap Fees	10,625	8,490	8,000	8,000
061-0000-36160-00	Fire Service Connections	42,224	44,420	40,500	40,000
061-0000-36870-00	Penalties/Accounting Services	7,920	7,500	6,910	7,300
061-0000-36880-00	Lien Fees	4,442	5,176	2,855	4,000
	Charges for Current Services	78,030	79,686	72,265	72,300
	Other Revenue				
061-0000-37020-00	Sanitary Service Fees	243,755	241,116	200,000	250,000
061-0000-37050-00	Sale of Property	10	15,645	-	-
061-0000-37900-00	Misc Other Revenue	1	3,345	-	-
	Other Revenue	243,766	260,107	200,000	250,000
	Reimbursement from Others				
061-0000-39100-00	Reimbursements	14,327	-	-	-
	Reimbursement from Others	14,327	-	-	-
	Other Financing Source				
061-0000-39455-00	Legal Settlement/Class Action	-	-	-	328,485
	Other Financing Source	-	-	-	328,485
	Revenue	7,944,327	8,298,187	8,194,795	8,474,375
	Personnel Services				
061-0000-41000-00	Regular Employees	1,445,206	1,573,872	1,568,040	1,760,445
061-0000-42000-00	Temporary Employees	11,370	7,593	36,730	37,005
061-0000-43000-00	Overtime Pay	40,817	46,976	46,800	46,800
061-0000-44000-00	Benefits Accrual	(66,885)	(15,296)	-	-
061-0000-45000-00	Callout Pay	23,700	24,450	30,600	23,400
061-0000-47500-00	Term Life Insurance	2,428	2,398	2,770	2,980
061-0000-47600-00	Workers Compensation Premium	58,860	60,660	54,240	32,265

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
061-0000-47700-00	Health Insurance Premium	285,472	298,179	350,770	444,440
061-0000-47750-00	Retiree Health Insurance	7,978	13,737	21,320	45,325
061-0000-47755-00	OPEB Contributions	6,855	8,205	8,535	5,460
061-0000-47760-00	Retirement Health Savings	10,195	14,127	17,040	18,985
061-0000-47770-00	Health Savings Account	11,025	15,525	12,490	9,190
061-0000-48000-00	Pension Contributions	108,144	230,890	267,110	205,450
061-0000-48050-00	Pension Expense-GASB 68	53,610	(353,006)	-	-
061-0000-48200-00	Social Security Contributions	112,442	122,463	128,700	142,875
061-0000-48400-00	IMRF Employer Paid Member Cons	-	-	-	2,980
061-0000-49500-00	Contractual Eductn Incentive	-	-	2,500	2,500
	Personnel Services	2,111,216	2,050,773	2,547,645	2,780,100
	Contractual Services				
061-0000-51000-00	Professional Services	352,948	165,077	408,565	374,225
061-0000-51010-00	External Attorney Fees	2,294	15,658	10,000	10,000
061-0000-51500-00	Printing & Advertising	10,624	13,841	21,795	25,725
061-0000-52000-00	Electricity	503,992	553,736	610,815	610,815
061-0000-52300-00	Heat	32,686	24,919	41,935	46,130
061-0000-52500-00	Sewer	335	480	535	535
061-0000-53000-00	Postage	40,510	44,656	45,965	57,050
061-0000-53500-00	Drayage	18	334	1,500	1,500
061-0000-54000-00	Telecommunications	16,173	15,878	17,160	17,845
061-0000-54500-00	Training and Travel	409	355	9,900	6,500
061-0000-54700-00	Car Allowance	-	-	-	1,200
061-0000-55000-00	Dues & Subscription	1,937	1,839	4,750	4,750
061-0000-55420-00	Demolitions	-	11,300	-	-
061-0000-55500-00	Maintenance of Equipment	23,288	29,996	206,870	164,095
061-0000-55700-00	Maint of Building & Improvemnt	17,753	348,286	74,000	98,650
061-0000-55750-00	Maintenance of Infrastructure	-	698	30,000	30,000
061-0000-55800-00	Maint of Computer Equipment	16,311	23,956	38,615	42,500
061-0000-56000-00	Rentals	398	1,836	12,500	12,500
061-0000-56520-00	Bond Insurance	1,729	1,596	2,000	1,415
061-0000-56596-00	Auto Liability	240	480	600	660
061-0000-56597-00	Prop Prem-Risk Mgt Contrib	145,280	113,970	142,725	149,940
061-0000-57500-00	Laundry & Cleaning Services	-	-	400	400
061-0000-58500-00	Receptions and Office Function	-	103	-	-
061-0000-59300-00	Medical & Safety Supplies	428	1,400	2,000	2,000
061-0000-59500-00	Contract Serv Not Classified	1,053	1,188	8,300	8,300
061-0000-59590-00	Administrative Fee	395,805	370,755	464,370	450,480
	Contractual Services	1,564,211	1,742,337	2,155,300	2,117,215
	Commodities				
061-0000-61000-00	Office Supplies	1,425	1,652	12,000	12,000
061-0000-61500-00	Minor Office Machinery & Equip	41	1,125	5,000	7,000
061-0000-61700-00	Minor Computer Equip & Supp	41,757	11,474	53,700	28,500
061-0000-61800-00	Minor Furniture	847	-	2,000	2,000
061-0000-62500-00	Motor Vehicle Supplies	63,008	50,247	70,000	56,210

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
061-0000-62510-00	Gasoline	46,379	34,310	48,455	44,885
061-0000-63500-00	Botanical & Agriculture Suppl	304	996	3,000	3,000
061-0000-64500-00	Traffic Control Supplies	2,069	1,035	3,000	3,000
061-0000-65000-00	Cleaning & Household Supplies	1,640	3,669	2,500	2,500
061-0000-65500-00	Materials to Maintain Equipmt	6,805	22,421	40,160	40,160
061-0000-66000-00	Materials to Mntn Bldgs/Improv	117,816	149,600	183,975	190,260
061-0000-66500-00	Minor Tools & Apparatus	31,790	22,366	68,000	52,815
061-0000-66700-00	Meters	111,390	30,395	250,000	250,000
061-0000-66900-00	Hydrants	34,927	-	45,000	50,000
061-0000-67000-00	Books & Pamphlets	-	120	1,500	1,500
061-0000-67500-00	Safety Clothing & Supplies	6,588	9,244	8,000	8,000
061-0000-68000-00	Food	335	371	1,500	1,500
061-0000-68500-00	Chemicals	271,676	267,601	322,320	322,320
061-0000-68700-00	Water Meters For Resale	8,496	33,009	30,000	30,000
	Commodities	747,293	639,635	1,150,110	1,105,650
	Other Charges				
061-0000-83100-00	Contributions to Others	2,194	1,400	20,000	25,000
061-0000-84500-00	Property Tax	3,350	-	-	-
061-0000-85013-00	Transfer to Grant Fund	361,653	-	-	-
061-0000-87300-00	Interest on Bonds	472,416	433,299	415,035	386,580
061-0000-87305-00	Amortization of Bond Discount	(59,364)	(54,635)	-	-
061-0000-88300-00	Lease Payments	5,712	2,166	2,320	50,360
061-0000-89500-00	Bad Debt Expense	20,904	(12,350)	5,000	5,000
061-0000-89700-00	Depreciation Expense	1,094,405	1,091,885	1,098,705	1,058,145
	Other Charges	1,901,269	1,461,764	1,541,060	1,525,085
	Expense	6,323,990	5,894,509	7,394,115	7,528,050
061	Water Operations	1,620,337	2,403,677	800,680	946,325

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
067	Refuse				
	Use of Money & Property				
067-0000-33010-00	Interest Income on Investments	47,344	58,485	25,000	38,445
067-0000-33520-00	Refuse Penalties	44,854	50,339	50,000	50,000
	Use of Money & Property	92,198	108,825	75,000	88,445
	Charges for Current Services				
067-0000-36200-00	Refuse Fees	3,026,991	3,161,886	3,268,035	3,517,140
067-0000-36205-00	Special Refuse Pickup	6,095	11,706	4,000	4,000
067-0000-36870-00	Penalties/Accounting Services	5,984	5,104	5,000	5,000
	Charges for Current Services	3,039,070	3,178,696	3,277,035	3,526,140
	Other Revenue				
067-0000-37900-00	Misc Other Revenue	17	34	-	-
	Other Revenue	17	34	-	-
	Revenue	3,131,284	3,287,555	3,352,035	3,614,585
	Personnel Services				
067-0000-41000-00	Regular Employees	16,540	17,738	18,630	19,155
067-0000-42000-00	Temporary Employees	17,638	21,189	20,620	20,535
067-0000-44000-00	Benefits Accrual	(775)	2,196	-	-
067-0000-47500-00	Term Life Insurance	22	22	120	110
067-0000-47600-00	Workers Compensation Premium	360	300	300	240
067-0000-47700-00	Health Insurance Premium	2,691	2,882	3,170	3,875
067-0000-47750-00	Retiree Health Insurance	1,728	1,840	2,010	2,385
067-0000-47755-00	OPEB Contributions	165	1,305	1,260	-
067-0000-47760-00	Retirement Health Savings	224	224	230	210
067-0000-47770-00	Health Savings Account	75	75	80	75
067-0000-48000-00	Pension Contributions	1,601	1,912	2,140	2,930
067-0000-48200-00	Social Security Contributions	2,567	2,927	3,010	3,035
	Personnel Services	42,835	52,610	51,570	52,550
	Contractual Services				
067-0000-51000-00	Professional Services	36,076	41,521	31,635	34,855
067-0000-51500-00	Printing & Advertising	5,144	5,628	11,710	11,230
067-0000-53000-00	Postage	20,316	22,199	22,845	28,360
067-0000-54500-00	Training and Travel	-	-	500	-
067-0000-55000-00	Dues & Subscriptions	-	-	200	-
067-0000-55500-00	Maintenance of Equipment	316	316	350	245
067-0000-55700-00	Maint of Building & Improvemnt	23,715	24,055	24,650	25,500
067-0000-55800-00	Maint of Computer Equipment	4,620	4,790	5,040	4,805
067-0000-56000-00	Rentals	668	680	720	760
067-0000-56597-00	Prop Prem-Risk Mgt Contrib	60	60	60	60
067-0000-59501-00	Refuse Disposal Contract Serv.	344,767	357,152	434,300	441,875
067-0000-59502-00	Refuse Collection Contractual	2,146,754	2,471,608	2,591,930	2,751,000

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
067-0000-59590-00	Administrative Fee	226,020	202,815	239,940	259,650
	Contractual Services	2,808,456	3,130,825	3,363,880	3,558,340
	Commodities				
067-0000-61000-00	Office Supplies	-	-	250	-
	Commodities	-	-	250	-
	Other Charges				
067-0000-83100-00	Contributions to Others	-	-	1,000	-
067-0000-88300-00	Lease Payments	61	61	70	200
067-0000-89500-00	Bad Debt Expense	15,836	(4,297)	3,000	4,000
	Other Charges	15,897	(4,237)	4,070	4,200
	Expense	2,867,188	3,179,198	3,419,770	3,615,090
067	Refuse	264,097	108,357	(67,735)	(505)

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Internal Service Funds Summary

Fund	Fund Number	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Retiree Health	073				
Revenue	073	-	-	-	1,152,930
Expense	073	-	-	-	1,152,930
Retiree Health	073	-	-	-	-
Employee Health	074				
Revenue	074	-	-	-	6,212,920
Expense	074	-	-	-	5,377,415
Employee Health	074	-	-	-	835,505
Risk Management	078				
Revenue	078	1,388,136	1,287,328	1,308,275	1,332,965
Expense	078	868,799	1,483,570	1,257,585	1,450,695
Risk Management	078	519,337	(196,243)	50,690	(117,730)
Revenue Total		1,388,136	1,287,328	1,308,275	8,698,815
Expense Total		868,799	1,483,570	1,257,585	7,981,040

Summary by Source

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Internal Service Funds				
Use of Money & Property	94,240	100,870	52,580	77,295
Charges for Current Services	1,143,395	1,128,345	1,255,695	7,487,785
Other Revenue	31,774	18,328	-	331,800
Transfer From Other Funds	-	-	-	801,935
Reimbursement from Others	1,368	3,632	-	-
Other Financing Source	117,359	36,152	-	-
Internal Service Funds	1,388,136	1,287,328	1,308,275	8,698,815

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Internal Service Funds					
33010	Use of Money & Property				
33010	Interest on Investments	85,212	109,899	52,580	77,295
33012	Unrealized Gain on Investment	9,029	(9,029)	-	-
33012	Use of Money & Property	94,240	100,870	52,580	77,295
Charges for Current Services					
36870	Charges for Current Services				
36901	Misc Charges General	462,740	490,575	537,180	4,261,895
36914	Misc Charges City Gas Tax	3,060	2,760	2,760	36,545
36917	Misc Charges 911	1,980	2,100	1,980	18,520
36918	Misc Charges Storm Water Util	6,540	6,120	5,940	70,155
36919	Misc Charges Park & Rec	143,620	159,705	202,860	509,400
36920	Misc Charges IMRF	4,680	5,100	15,660	39,335
36923	Property Redevlopmt Misc Chgs	300	240	240	345
36924	Misc Charges Economic Developm	4,920	11,460	5,460	29,140
36926	Misc. Charges - UDAG	-	660	-	-
36930	Misc Charges Public Trans Serv	270,455	256,515	265,965	586,355
36961	Water Misc Charges	204,380	175,110	197,565	660,545
36967	Misc Charges Refuse Fund	420	360	360	6,080
36978	Risk Mgt Misc Charges	-	-	-	6,870
36993	Employees Misc Charges	-	-	-	804,725
36995	Library Misc Charges	40,300	17,640	19,725	187,250
36996	Township Misc Charges	-	-	-	93,745
36997	Retirees Misc Charges	-	-	-	176,880
36997	Charges for Current Services	1,143,395	1,128,345	1,255,695	7,487,785
Other Revenue					
37070	Other Revenue				
37070	Insurance Claims	334	-	-	-
37900	Miscellaneous Other Revenue	31,440	18,328	-	331,800
37900	Other Revenue	31,774	18,328	-	331,800
Transfer From Other Funds					
36923	Transfer From Other Funds				
36923	Property Redevlopmt Misc Chgs	-	-	-	3,590
38001	General Transf From	-	-	-	328,405
38014	City Gas Tax Transfer From	-	-	-	2,460
38017	911 Comm Transfer From	-	-	-	1,260
38018	Transfer from Storm Water Util	-	-	-	5,040
38019	Park & Rec Transfer From	-	-	-	30,175
38020	Airport Fund Transfer From	-	-	-	2,550
38023	Property Redev Transfer From	-	-	-	420
38024	Economic Dev Transfer From	-	-	-	2,460
38030	Handivan Transfer From	-	-	-	66,480
38061	Water Transfer From	-	-	-	39,240
38067	Refuse Transfer From	-	-	-	765
38074	Transfer from Employee Health	-	-	-	274,325
38078	Risk Management Transfer From	-	-	-	4,680
38095	Library Transfer From	-	-	-	40,085
38095	Transfer From Other Funds	-	-	-	801,935
Reimbursement from Others					
39100	Reimbursement from Others				
39100	Reimbursements	1,368	3,632	-	-
39100	Reimbursement from Others	1,368	3,632	-	-
Other Financing Source					
39450	Other Financing Source				
39450	Property Insurance Claims	117,359	36,152	-	-

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
39450	Other Financing Source	117,359	36,152	-	-
	Internal Service Funds	1,388,136	1,287,328	1,308,275	8,698,815

Summary by Source

Expense	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Internal Service Funds				
Personnel Services	55,488	111,116	113,080	102,745
Contractual Services	786,817	1,341,430	1,144,050	7,598,660
Commodities	26,083	15,338	-	250
Other Charges	411	15,686	455	279,385
Internal Service Funds	868,799	1,483,570	1,257,585	7,981,040

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Internal Service Funds					
41000	Personnel Services				
41000	Regular Employees	36,413	59,182	62,080	49,780
44000	Benefits Accrual	1,672	3,710	-	-
47400	Unemployment Insurance	6,792	36,321	24,330	25,550
47500	Term Life Insurance	165	127	270	285
47600	Workers Comp Premium	-	-	-	375
47700	Health Insurance Premium	5,049	9,263	10,380	16,645
47760	Retirement Health Savings	490	740	760	735
47770	Health Savings Account	450	900	900	-
48000	Pension Contributions	2,639	4,562	9,610	5,565
48050	Pension Expense-GASB 68	(943)	(8,230)	-	-
48200	Social Security Contributions	2,763	4,540	4,750	3,810
48200	Personnel Services	55,488	111,116	113,080	102,745
Contractual Services					
51000	Contractual Services				
51000	Professional Services	98,132	95,090	127,230	134,120
51500	Printing and Advertising	-	-	-	500
53000	Postage	554	536	750	1,085
54000	Telecommunications	-	-	-	360
55000	Dues and Subscriptions	250	515	250	265
55500	Maintenance of Equipment	247	247	275	195
55800	Maintenance Computer Equipment	2,540	4,150	3,500	5,000
56501	Ins Admin Service Fee	-	-	-	168,000
56502	Specific Stop Loss Premium	-	-	-	766,025
56503	Health Plan Premiums	-	-	-	4,142,000
56504	Aggregate Premium	-	-	-	36,975
56505	Prescription Claims	-	-	-	819,000
56506	Flexible Spending Admini	-	-	-	1,800
56507	Dental & Vision Premium	-	-	-	266,560
56531	Property Premiums	484,414	483,551	602,125	634,980
56532	Auto Repairs	-	1,710	15,120	15,875
56534	Liabilities Claims	(194,982)	151,733	112,620	200,000
56535	Worker Compensation-Claims	236,986	540,576	228,900	350,000
56597	Property Repairs	158,462	63,144	53,100	55,800
59590	Administrative Fee	215	180	180	120
59590	Contractual Services	786,817	1,341,430	1,144,050	7,598,660
Commodities					
61000	Commodities				
67000	Books	-	-	-	250
67500	Safety Clothing & Supplies	26,083	15,338	-	-
67500	Commodities	26,083	15,338	-	250
Other Charges					
85019	Other Charges				
85058	Vehicle Replacemt Transfer To	-	15,275	-	-
85073	Transfer to Retiree Health	-	-	-	274,325
85074	Transfer to Employee Health	-	-	-	4,680
88300	Lease Payments	411	411	455	380
89500	Other Charges	411	15,686	455	279,385
Internal Service Funds		868,799	1,483,570	1,257,585	7,981,040

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
073	Retiree Health				
	Charges for Current Services				
073-0000-36901-00	General Fund Misc Charges	-	-	-	526,835
073-0000-36919-00	Park & Rec Misc Charges	-	-	-	37,990
073-0000-36920-00	Misc Charges Park and Rec	-	-	-	6,460
073-0000-36961-00	Water Fund - Misc Chgs	-	-	-	39,385
073-0000-36967-00	Refuse Fund Misc Chgs	-	-	-	2,100
073-0000-36997-00	Retirees - Misc Chgs	-	-	-	176,880
	Charges for Current Services	-	-	-	789,650
	Transfer From Other Funds				
073-0000-38001-00	General Fund Transfer From	-	-	-	76,405
073-0000-38019-00	Park & Rec Transfer From	-	-	-	5,275
073-0000-38020-00	Airport Fund Transfer From	-	-	-	1,050
073-0000-38061-00	Water Fund Transfer From	-	-	-	5,940
073-0000-38067-00	Refuse Fund Transfer From	-	-	-	285
073-0000-38074-00	Transfer from Employee Health	-	-	-	274,325
	Transfer From Other Funds	-	-	-	363,280
	Revenue	-	-	-	1,152,930
	Contractual Services				
073-0000-56501-00	Insurance Admin Service Fee	-	-	-	31,250
073-0000-56502-00	Specific Stop Loss Premium	-	-	-	142,480
073-0000-56503-00	Health Plan Premiums	-	-	-	770,410
073-0000-56504-00	Aggregate Premium	-	-	-	6,875
073-0000-56505-00	Prescription Claims	-	-	-	152,335
073-0000-56507-00	Dental & Vision Premium	-	-	-	49,580
	Contractual Services	-	-	-	1,152,930
	Expense	-	-	-	1,152,930
073	Retiree Health	-	-	-	-

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
074	Employee Health				
	Charges for Current Services				
074-0000-36901-00	General Fund Misc Charges	-	-	-	3,135,025
074-0000-36914-00	City Gas Tax Misc Chgs	-	-	-	33,695
074-0000-36917-00	911 Communications Misc Chgs	-	-	-	16,480
074-0000-36918-00	Storm Water Util Misc Charges	-	-	-	64,290
074-0000-36919-00	Park & Rec Misc Charges	-	-	-	328,835
074-0000-36920-00	Airport Fund Misc Charges	-	-	-	16,765
074-0000-36924-00	Economic Developm Misc Chgs	-	-	-	23,260
074-0000-36930-00	Handivan Misc Chgs	-	-	-	309,245
074-0000-36961-00	Water Fund - Misc Chgs	-	-	-	439,315
074-0000-36967-00	Refuse Fund Misc Chgs	-	-	-	3,680
074-0000-36978-00	Risk Mgt - Misc Chgs	-	-	-	6,870
074-0000-36993-00	Employee Contribs - Misc Chgs	-	-	-	804,725
074-0000-36995-00	Library - Misc Chgs	-	-	-	166,535
074-0000-36996-00	Township - Misc Chgs	-	-	-	93,745
	Charges for Current Services	-	-	-	5,442,465
	Other Revenue				
074-0000-37900-00	Misc Other Revenue	-	-	-	331,800
	Other Revenue	-	-	-	331,800
	Transfer From Other Funds				
074-0000-36923-00	Property Redevlopmt Misc Chgs	-	-	-	3,590
074-0000-38001-00	General Fund Transfer From	-	-	-	252,000
074-0000-38014-00	City Gas Tax Transfer From	-	-	-	2,460
074-0000-38017-00	911 Comm Transfer From	-	-	-	1,260
074-0000-38018-00	Storm Water Util Transfer From	-	-	-	5,040
074-0000-38019-00	Park & Rec Transfer From	-	-	-	24,900
074-0000-38020-00	Airport Fund Transfer From	-	-	-	1,500
074-0000-38023-00	Property Redev Transfer From	-	-	-	420
074-0000-38024-00	Economic Dev Transfer From	-	-	-	2,460
074-0000-38030-00	Transfer From Handivan	-	-	-	66,480
074-0000-38061-00	Water Fund Transfer From	-	-	-	33,300
074-0000-38067-00	Refuse Fund Transfer From	-	-	-	480
074-0000-38078-00	Risk Management Transfer From	-	-	-	4,680
074-0000-38095-00	Library Transfer From	-	-	-	40,085
	Transfer From Other Funds	-	-	-	438,655
	Revenue	-	-	-	6,212,920
	Personnel Services				
074-0000-41000-00	Regular Employees	-	-	-	30,560
074-0000-47500-00	Term Life Insurance	-	-	-	175
074-0000-47600-00	Workers Compensation Premium	-	-	-	375
074-0000-47700-00	Health Insurance Premium	-	-	-	10,210

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
074-0000-47760-00	Retirement Health Savings	-	-	-	475
074-0000-48000-00	Pension Contributions	-	-	-	3,415
074-0000-48200-00	Social Security Contributions	-	-	-	2,340
	Personnel Services	-	-	-	47,550
	Contractual Services				
074-0000-51000-00	Professional Services	-	-	-	5,000
074-0000-51500-00	Printing & Advertising	-	-	-	500
074-0000-53000-00	Postage	-	-	-	500
074-0000-54000-00	Telecommunications	-	-	-	360
074-0000-55800-00	Maint of Computer Equipment	-	-	-	1,500
074-0000-56501-00	Insurance Admin Service Fee	-	-	-	136,750
074-0000-56502-00	Specific Stop Loss Premium	-	-	-	623,545
074-0000-56503-00	Health Plan Premiums	-	-	-	3,371,590
074-0000-56504-00	Aggregate Premium	-	-	-	30,100
074-0000-56505-00	Prescription Claims	-	-	-	666,665
074-0000-56506-00	Third Party Administration	-	-	-	1,800
074-0000-56507-00	Dental & Vision Premium	-	-	-	216,980
	Contractual Services	-	-	-	5,055,290
	Commodities				
074-0000-67000-00	Books and Pamphlets	-	-	-	250
	Commodities	-	-	-	250
	Other Charges				
074-0000-85073-00	Transfer to Retiree Health	-	-	-	274,325
	Other Charges	-	-	-	274,325
	Expense	-	-	-	5,377,415
074	Employee Health	-	-	-	835,505

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
078	Risk Management				
	Use of Money & Property				
078-0000-33010-00	Interest Income on Investments	85,212	109,899	52,580	77,295
078-0000-33012-00	Unrealized Gain on Investment	9,029	(9,029)	-	-
	Use of Money & Property	94,240	100,870	52,580	77,295
	Charges for Current Services				
078-0000-36901-00	General Fund Misc Charges	462,740	490,575	537,180	600,035
078-0000-36914-00	City Gas Tax Misc Chgs	3,060	2,760	2,760	2,850
078-0000-36917-00	911 Communications Misc Chgs	1,980	2,100	1,980	2,040
078-0000-36918-00	Storm Water Util Misc Charges	6,540	6,120	5,940	5,865
078-0000-36919-00	Park & Rec Misc Charges	143,620	159,705	202,860	142,575
078-0000-36920-00	Airport Fund Misc Charges	4,680	5,100	15,660	16,110
078-0000-36923-00	Property Redevlopmt Misc Chgs	300	240	240	345
078-0000-36924-00	Economic Developm Misc Chgs	4,920	11,460	5,460	5,880
078-0000-36926-00	Misc. Charges - UDAG	-	660	-	-
078-0000-36930-00	Public Trans Serv Misc Chgs	270,455	256,515	265,965	277,110
078-0000-36961-00	Water Fund - Misc Chgs	204,380	175,110	197,565	181,845
078-0000-36967-00	Refuse Fund Misc Chgs	420	360	360	300
078-0000-36995-00	Library - Misc Chgs	40,300	17,640	19,725	20,715
	Charges for Current Services	1,143,395	1,128,345	1,255,695	1,255,670
	Other Revenue				
078-0000-37070-00	Insurance Claims	334	-	-	-
078-0000-37900-00	Misc Other Revenue	31,440	18,328	-	-
	Other Revenue	31,774	18,328	-	-
	Reimbursement from Others				
078-0000-39100-00	Reimbursements	1,368	3,632	-	-
	Reimbursement from Others	1,368	3,632	-	-
	Other Financing Source				
078-0000-39450-00	Property Insurance Claims	117,359	36,152	-	-
	Other Financing Source	117,359	36,152	-	-
	Revenue	1,388,136	1,287,328	1,308,275	1,332,965
	Personnel Services				
078-0000-41000-00	Regular Employees	36,413	59,182	62,080	19,220
078-0000-44000-00	Benefits Accrual	1,672	3,710	-	-
078-0000-47400-00	Unemployment Insurance	6,792	36,321	24,330	25,550
078-0000-47500-00	Term Life Insurance	165	127	270	110
078-0000-47700-00	Health Insurance Premium	5,049	9,263	10,380	6,435
078-0000-47760-00	Retirement Health Savings	490	740	760	260
078-0000-47770-00	Health Savings Account	450	900	900	-
078-0000-48000-00	Pension Contributions	2,639	4,562	9,610	2,150

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
078-0000-48050-00	Pension Expense-GASB 68	(943)	(8,230)	-	-
078-0000-48200-00	Social Security Contributions	2,763	4,540	4,750	1,470
	Personnel Services	55,488	111,116	113,080	55,195
	Contractual Services				
078-0000-51000-00	Professional Services	98,132	95,090	127,230	129,120
078-0000-53000-00	Postage	554	536	750	585
078-0000-55000-00	Dues & Subscriptions	250	515	250	265
078-0000-55500-00	Maintenance of Equipment	247	247	275	195
078-0000-55800-00	Maint of Computer Equipment	2,540	4,150	3,500	3,500
078-0000-56531-00	Property Premiums	484,414	483,551	602,125	634,980
078-0000-56532-00	Auto Physical	-	1,710	15,120	15,875
078-0000-56534-00	Liabilities Claims	(194,982)	151,733	112,620	200,000
078-0000-56535-00	Worker Compensation Claims	236,986	540,576	228,900	350,000
078-0000-56597-00	Property	158,462	63,144	53,100	55,800
078-0000-59590-00	Administrative Fee	215	180	180	120
	Contractual Services	786,817	1,341,430	1,144,050	1,390,440
	Commodities				
078-0000-67500-00	Safety Clothing & Supplies	26,083	15,338	-	-
	Commodities	26,083	15,338	-	-
	Other Charges				
078-0000-85058-00	Vehicle Replacement Fund	-	15,275	-	-
078-0000-85074-00	Transfer to Employee Health	-	-	-	4,680
078-0000-88300-00	Lease Payments	411	411	455	380
	Other Charges	411	15,686	455	5,060
	Expense	868,799	1,483,570	1,257,585	1,450,695
078	Risk Management	519,337	(196,243)	50,690	(117,730)

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Trust Funds Summary

Fund	Fund Number	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
OPEB Trust	085				
Revenue	085	1,434,747	1,491,078	1,146,750	149,820
Expense	085	982,838	1,041,806	1,146,725	149,820
OPEB Trust	085	451,909	449,272	25	-
Revenue Total		1,434,747	1,491,078	1,146,750	149,820
Expense Total		982,838	1,041,806	1,146,725	149,820

Summary by Source

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Trust/Pension Funds				
Use of Money & Property	310,419	304,603	-	-
Charges for Current Services	1,124,328	1,186,475	1,146,750	149,820
Trust/Pension Funds	1,434,747	1,491,078	1,146,750	149,820

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
	Trust/Pension Funds				
33011	Use of Money & Property				
33011	Realized Gain on Investment	310,419	304,603	-	-
33012	Use of Money & Property	310,419	304,603	-	-
36900	Charges for Current Services				
36900	Misc Charges - Current Service	1,124,328	1,186,475	1,146,750	149,820
36900	Charges for Current Services	1,124,328	1,186,475	1,146,750	149,820
	Trust/Pension Funds	1,434,747	1,491,078	1,146,750	149,820

Summary by Source

Expense	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Trust/Pension Funds				
Personnel Services	981,305	1,039,884	1,145,225	147,820
Contractual Services	1,533	1,922	1,500	2,000
Trust/Pension Funds	982,838	1,041,806	1,146,725	149,820

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
	Trust/Pension Funds				
47755	Personnel Services				
47755	OPEB Contributions	981,305	1,039,884	1,145,225	147,820
47755	Personnel Services	981,305	1,039,884	1,145,225	147,820
51000	Contractual Services				
51000	Professional Services	1,533	1,922	1,500	2,000
51000	Contractual Services	1,533	1,922	1,500	2,000
	Trust/Pension Funds	982,838	1,041,806	1,146,725	149,820

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
085	OPEB Trust				
	Use of Money & Property				
085-0000-33011-00	Realized Gain on Investment	310,419	304,603	-	-
	Use of Money & Property	310,419	304,603	-	-
	Charges for Current Services				
085-0000-36900-00	Misc Chgs - Current Services	1,124,328	1,186,475	1,146,750	149,820
	Charges for Current Services	1,124,328	1,186,475	1,146,750	149,820
	Revenue	1,434,747	1,491,078	1,146,750	149,820
	Personnel Services				
085-0000-47755-00	OPEB Contributions	981,305	1,039,884	1,145,225	147,820
	Personnel Services	981,305	1,039,884	1,145,225	147,820
	Contractual Services				
085-0000-51000-00	Professional Services	1,533	1,922	1,500	2,000
	Contractual Services	1,533	1,922	1,500	2,000
	Expense	982,838	1,041,806	1,146,725	149,820
085	OPEB Trust	451,909	449,272	25	-

Permanent Funds Summary

Fund	Fund Number	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Linwood Cemetery Trust	088				
Revenue	088	7,941	6,578	1,950	1,875
Expense	088	2,936	3,465	1,950	1,875
Linwood Cemetery Trust	088	5,006	3,113	-	-
East Linwood Cemetery Trust	089				
Revenue	089	66,001	55,498	24,380	27,020
Expense	089	19,198	22,365	16,500	13,700
East Linwood Cemetery Trust	089	46,803	33,133	7,880	13,320
Revenue Total		73,942	62,076	26,330	28,895
Expense Total		22,133	25,829	18,450	15,575

Summary by Source

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Permanent Funds				
Use of Money & Property	59,531	49,026	16,930	15,895
Other Revenue	14,411	13,050	9,400	13,000
Permanent Funds	73,942	62,076	26,330	28,895

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
	Permanent Funds				
33010	Use of Money & Property				
33010	Interest on Investments	18,912	24,968	16,930	15,895
33012	Unrealized Gain on Investment	40,619	24,058	-	-
33012	Use of Money & Property	59,531	49,026	16,930	15,895
37010	Other Revenue				
37010	Sale of Cemetery Lots	11,291	10,500	7,200	10,000
37015	Scattering Gardens	3,120	2,550	2,200	3,000
37015	Other Revenue	14,411	13,050	9,400	13,000
	Permanent Funds	73,942	62,076	26,330	28,895

Summary by Source

Expense	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Permanent Funds				
Contractual Services	6,394	7,235	7,400	3,075
Other Charges	15,739	18,595	11,050	12,500
Permanent Funds	22,133	25,829	18,450	15,575

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
	Permanent Funds				
51000	Contractual Services				
51000	Professional Services	6,394	7,235	7,400	3,075
51000	Contractual Services	6,394	7,235	7,400	3,075
85001	Other Charges				
85019	Park & Rec Transfer to	15,739	18,595	11,050	12,500
85019	Other Charges	15,739	18,595	11,050	12,500
	Permanent Funds	22,133	25,829	18,450	15,575

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
088	Linwood Cemetery Trust				
	Use of Money & Property				
088-0000-33010-00	Linwood Interest on Investment	2,507	3,666	1,950	1,875
088-0000-33012-00	Linwood Unrealized Gain on Inv	5,434	2,912	-	-
	Use of Money & Property	7,941	6,578	1,950	1,875
	Revenue	7,941	6,578	1,950	1,875
	Contractual Services				
088-0000-51000-00	Linwood Professional Services	848	1,086	900	1,875
	Contractual Services	848	1,086	900	1,875
	Other Charges				
088-0000-85019-00	Linwood Transfer to Park & Rec	2,087	2,378	1,050	-
	Other Charges	2,087	2,378	1,050	-
	Expense	2,936	3,465	1,950	1,875
088	Linwood Cemetery Trust	5,006	3,113	-	-

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
089	East Linwood Cemetery Trust				
	Use of Money & Property				
089-0000-33010-00	E Linwood Interest on Investmt	16,405	21,302	14,980	14,020
089-0000-33012-00	E Linwood Unrealized Inv Gain	35,185	21,146	-	-
	Use of Money & Property	51,589	42,448	14,980	14,020
	Other Revenue				
089-0000-37010-00	E Linwood Sale of Cemetery Lot	11,291	10,500	7,200	10,000
089-0000-37015-00	E Linwood Scattering Gardens	3,120	2,550	2,200	3,000
	Other Revenue	14,411	13,050	9,400	13,000
	Revenue	66,001	55,498	24,380	27,020
	Contractual Services				
089-0000-51000-00	E Linwood Professional Service	5,546	6,148	6,500	1,200
	Contractual Services	5,546	6,148	6,500	1,200
	Other Charges				
089-0000-85001-00	E Lnwd Transfer to General Fd	-	-	-	-
089-0000-85019-00	E Lnwd Transfer to Park & Rec	13,652	16,216	10,000	12,500
	Other Charges	13,652	16,216	10,000	12,500
	Expense	19,198	22,365	16,500	13,700
089	East Linwood Cemetery Trust	46,803	33,133	7,880	13,320

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Component Unit Funds Summary

Fund	Fund Number	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Public Library	900				
Revenue	900	1,891,514	3,062,265	2,101,430	2,359,770
Expense	900	1,922,231	2,930,295	2,143,850	2,359,770
Public Library	900	(30,718)	131,971	(42,420)	-
Library Working Cash	905				
Revenue	905	41,513	69,355	-	33,830
Expense	905	40,954	93,917	-	-
Library Working Cash	905	560	(24,562)	-	33,830
Library Long Term Capital	915				
Revenue	915	9,483,273	8,202,952	-	-
Expense	915	11,306,373	8,506,573	-	-
Library Long Term Capital	915	(1,823,101)	(303,621)	-	-
Capital Improvement/Developmnt	918				
Revenue	918	174,321	204,178	-	40,000
Expense	918	-	196,000	-	-
Capital Improvement/Developmnt	918	174,321	8,178	-	40,000
Revenue Total		11,590,620	11,538,750	2,101,430	2,433,600
Expense Total		13,269,558	11,726,785	2,143,850	2,359,770

Summary by Source

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Component Unit				
Taxes	1,737,562	1,920,104	1,985,430	2,132,270
Licenses and Permits	2,158	2,097	500	1,000
Fines and Costs	1,167	1,775	1,000	100
Use of Money & Property	133,703	123,605	18,000	20,000
Intergovernmental Revenue	4,674,975	6,231,992	51,500	44,300
Charges for Current Services	3,546	1,573	1,000	1,000
Other Revenue	4,015,931	25,826	11,000	11,700
Transfer From Other Funds	258,320	2,535,917	-	73,830
Reimbursement from Others	763,259	695,862	33,000	149,400
Component Unit	11,590,620	11,538,750	2,101,430	2,433,600

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
	Component Unit				
30010	Taxes				
30010	Property Taxes	1,697,562	1,880,104	1,945,430	2,023,275
30020	Replacement Taxes	40,000	40,000	40,000	108,995
30020	Taxes	1,737,562	1,920,104	1,985,430	2,132,270
31900	Licenses and Permits				
31900	Misc Licenses & Permits	2,158	2,097	500	1,000
31900	Licenses and Permits	2,158	2,097	500	1,000
32010	Fines and Costs				
32010	Fines & Costs	1,167	1,775	1,000	100
32010	Fines and Costs	1,167	1,775	1,000	100
33010	Use of Money & Property				
33010	Interest on Investments	125,742	110,767	10,000	10,000
33012	Unrealized Gain on Investment	-	-	-	-
33100	Rental of Property	-	3,404	2,000	3,000
33900	Miscellaneous Revenue	7,961	9,434	6,000	7,000
33900	Use of Money & Property	133,703	123,605	18,000	20,000
35100	Intergovernmental Revenue				
35100	Fed Operat Assist Grants	10,000	-	-	-
35300	State Operating Assist Grants	44,327	79,627	51,500	44,300
35310	State Capital Grants	4,611,977	6,149,303	-	-
35315	Federal Reimbursements	8,671	3,062	-	-
35900	Intergovernmental Revenue	4,674,975	6,231,992	51,500	44,300
36900	Charges for Current Services				
36900	Misc Charges - Current Service	3,546	1,573	1,000	1,000
36900	Charges for Current Services	3,546	1,573	1,000	1,000
37050	Other Revenue				
37050	Sale of Property	899	10,299	500	100
37051	Sale of book	261	509	-	100
37055	Proceeds from Bonds	4,001,000	-	-	-
37100	Private Contrib/Donations	9,620	10,119	10,000	11,000
37900	Miscellaneous Other Revenue	4,151	4,900	500	500
37900	Other Revenue	4,015,931	25,826	11,000	11,700
38900	Transfer From Other Funds				
38900	Transfer from Library Funds	258,320	2,535,917	-	73,830
38900	Transfer From Other Funds	258,320	2,535,917	-	73,830
39100	Reimbursement from Others				
39100	Reimbursements	2,630	1,214	3,000	5,000
39105	Library Foundation Reimbursmnt	760,630	694,647	30,000	144,400
39105	Reimbursement from Others	763,259	695,862	33,000	149,400
	Component Unit	11,590,620	11,538,750	2,101,430	2,433,600

Summary by Source

Expense	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Component Unit				
Personnel Services	1,149,742	1,284,635	1,466,920	1,589,480
Contractual Services	329,959	636,346	346,500	416,400
Commodities	479,978	1,719,133	238,200	250,500
Capital Outlay	8,950,890	1,225,582	-	-
Other Charges	2,358,990	6,861,089	92,230	103,390
Component Unit	13,269,558	11,726,785	2,143,850	2,359,770

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
Component Unit					
41000	Personnel Services				
41000	Regular Employees	818,582	910,514	1,005,865	1,062,045
41005	Workers Comp Wages	36	-	-	-
42000	Temporary Employees	51,875	65,358	109,850	94,860
43000	Overtime	33	1,817	350	100
47400	Unemployment Insurance	2,803	3,129	3,940	4,085
47600	Workers Comp Premium	16,950	17,640	19,725	14,280
47700	Health Insurance Premium	133,261	142,809	164,240	206,620
47755	OPEB Contributions	220	200	250	250
48000	Pension Contributions	59,836	69,678	77,350	118,735
48200	Social Security Contributions	66,145	73,491	85,350	88,505
48200	Personnel Services	1,149,742	1,284,635	1,466,920	1,589,480
Contractual Services					
51000	Contractual Services				
51000	Professional Services	25,902	292,245	35,000	41,500
51500	Printing and Advertising	5,874	16,384	5,000	5,000
52000	Electricity	64,316	87,786	75,000	75,000
52300	Heat	18,654	34,349	25,000	57,000
52500	Sewer	2,390	2,809	2,200	2,600
53000	Postage	4,706	5,167	4,500	5,800
54000	Telecommunications	6,404	13,743	12,000	13,500
54500	Training and Travel	9,401	5,936	8,000	7,000
55000	Dues and Subscriptions	78,772	82,527	80,000	92,000
55500	Maintenance of Equipment	305	1,817	5,000	2,500
55700	Mtce of Buildings & Improvemnt	60,247	28,647	32,800	36,500
55800	Maintenance Computer Equipment	10,017	14,877	10,000	16,000
56000	Rentals	-	86	-	-
56597	Property Repairs	42,972	49,972	52,000	62,000
59590	Contractual Services	329,959	636,346	346,500	416,400
Commodities					
61000	Commodities				
61000	Office Supplies	21,135	35,725	25,000	23,000
61500	Minor Office Mach & Equipmt	93,869	32,077	9,000	8,000
61700	Minor Computer Equip/Supplies	100,309	184,734	10,000	16,000
61800	Minor Furniture	79,821	1,286,802	2,000	1,000
64100	Special Events Supplies	23,718	9,867	18,000	24,000
65000	Cleaning & Household Supplies	2,505	10,921	5,000	10,000
66000	Materials Maintain Blds/Improv	-	5,284	1,500	1,500
67000	Books	75,429	62,580	80,000	80,000
67001	Periodicals	15,495	16,818	18,000	12,500
67002	Books - Young Adults	3,101	4,005	3,500	4,000
67003	Books - Childrens	22,713	28,949	28,000	31,000
68000	Food	2,141	2,572	2,165	3,500
69500	Other Comm Not Classified	1,964	944	1,000	750
69502	AV Materials	34,240	33,875	30,000	30,000
69503	Electronic Databases	3,402	3,909	5,000	5,000
69504	Digital Materials	137	70	35	250
69504	Commodities	479,978	1,719,133	238,200	250,500
Capital Outlay					
71000	Capital Outlay				
75000	Buildings	8,950,890	1,225,582	-	-
76000	Capital Outlay	8,950,890	1,225,582	-	-
Other Charges					
83100	Other Charges				

Detail by Source

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
83100	Contribution to Others	1,675	829	1,500	1,500
84500	Property Tax	484	-	-	-
85900	Transfer to Library Funds	258,320	2,535,917	-	73,830
86000	Contingencies	-	-	20,000	21,000
87500	Interest on Other Debt	87,673	318,919	6,365	6,560
88200	Other Principal Payments	2,000,000	4,001,000	54,365	-
88300	Lease Payments	10,837	4,424	10,000	500
89800	Other Charges	2,358,990	6,861,089	92,230	103,390
	Component Unit	13,269,558	11,726,785	2,143,850	2,359,770

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
900	Public Library				
0000					
	Taxes				
900-0000-30010-00	Property Tax	1,697,562	1,880,104	1,945,430	2,023,275
900-0000-30020-00	Replacement Tax	-	-	40,000	108,995
	Taxes	1,697,562	1,880,104	1,985,430	2,132,270
	Licenses and Permits				
900-0000-31900-00	Misc Licenses & Permits	2,158	2,097	500	1,000
	Licenses and Permits	2,158	2,097	500	1,000
	Fines and Costs				
900-0000-32010-00	Fines and Costs	71	201	1,000	100
	Fines and Costs	71	201	1,000	100
	Use of Money & Property				
900-0000-33010-00	Interest on Investments	39,937	29,623	10,000	10,000
900-0000-33100-00	Rental of Property	-	3,404	2,000	3,000
900-0000-33900-00	Misc Revenue	7,961	9,434	6,000	7,000
	Use of Money & Property	47,898	42,460	18,000	20,000
	Intergovernmental Revenue				
900-0000-35100-00	Fed Operate Assist Grants	10,000	-	-	-
900-0000-35300-00	State Operate Assist Grant	44,327	79,627	51,500	44,300
900-0000-35315-00	Federal Reimbursements	8,671	3,062	-	-
	Intergovernmental Revenue	62,997	82,690	51,500	44,300
	Charges for Current Services				
900-0000-36900-00	Misc Chgs - Current Services	3,546	1,573	1,000	1,000
	Charges for Current Services	3,546	1,573	1,000	1,000
	Other Revenue				
900-0000-37050-00	Sale of Property	899	10,299	500	100
900-0000-37051-00	Sale of book	261	509	-	100
900-0000-37100-00	Private Contribs/Donations	9,620	10,119	10,000	11,000
900-0000-37900-00	Misc Other Revenue	692	498	500	500
	Other Revenue	11,472	21,425	11,000	11,700
	Transfer From Other Funds				
900-0000-38900-00	Transfer from Library Funds	51,552	1,019,917	-	-
	Transfer From Other Funds	51,552	1,019,917	-	-
	Reimbursement from Others				
900-0000-39100-00	Reimbursements	2,630	1,214	3,000	5,000
900-0000-39105-00	Library Foundation Reimbursmnt	11,630	10,585	30,000	144,400

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
	Reimbursement from Others	14,259	11,799	33,000	149,400
0000		1,891,514	3,062,265	2,101,430	2,359,770
0000					
	Personnel Services				
900-0000-41000-00	Regular Employees	818,582	910,514	1,005,865	1,062,045
900-0000-41005-00	Workers Comp Wages	36	-	-	-
900-0000-42000-00	Temporary Employees	51,875	65,358	109,850	94,860
900-0000-43000-00	Overtime Pay	33	1,817	350	100
900-0000-47400-00	Unemployment Insurance	2,803	3,129	3,940	4,085
900-0000-47600-00	Workers Compensation Premium	16,950	17,640	19,725	14,280
900-0000-47700-00	Health Insurance Premium	133,261	142,809	164,240	206,620
900-0000-47755-00	OPEB Contributions	220	200	250	250
900-0000-48000-00	Pension Contributions	59,836	69,678	77,350	118,735
900-0000-48200-00	Social Security Contributions	66,145	73,491	85,350	88,505
	Personnel Services	1,149,742	1,284,635	1,466,920	1,589,480
	Contractual Services				
900-0000-51000-00	Professional Services	22,370	34,443	35,000	41,500
900-0000-51500-00	Printing & Advertising	5,874	5,034	5,000	5,000
900-0000-52000-00	Electricity	64,316	87,786	75,000	75,000
900-0000-52300-00	Heat	18,654	34,349	25,000	57,000
900-0000-52500-00	Water & Sewer	2,390	2,809	2,200	2,600
900-0000-53000-00	Postage	4,706	5,167	4,500	5,800
900-0000-54000-00	Telecommunications	6,404	13,743	12,000	13,500
900-0000-54500-00	Training and Travel	9,401	5,936	8,000	7,000
900-0000-55000-00	Dues & Subscriptions	78,772	82,527	80,000	92,000
900-0000-55500-00	Maintenance of Equipment	305	1,817	5,000	2,500
900-0000-55700-00	Maint of Building & Improvemnt	60,097	24,691	32,800	36,500
900-0000-55800-00	Maint of Computer Equipment	3,527	5,145	10,000	16,000
900-0000-56000-00	Rentals	-	86	-	-
900-0000-56597-00	Prop Prem-Risk Mgt Contrib	31,410	49,972	52,000	62,000
	Contractual Services	308,226	353,505	346,500	416,400
	Commodities				
900-0000-61000-00	Office Supplies	21,135	35,725	25,000	23,000
900-0000-61500-00	Minor Office Machinery & Equip	2,735	11,602	9,000	8,000
900-0000-61700-00	Minor Computer Equip & Supp	22,890	51,771	10,000	16,000
900-0000-61800-00	Minor Furniture	4,626	213	2,000	1,000
900-0000-64100-00	Special Events Supplies	23,718	9,389	18,000	24,000
900-0000-65000-00	Cleaning & Household Supplies	2,505	10,921	5,000	10,000
900-0000-66000-00	Materials to Mntn Bldgs/Improv	-	2,476	1,500	1,500
900-0000-67000-00	Books - Adults	75,429	62,580	80,000	80,000
900-0000-67001-00	Periodicals	15,495	16,818	18,000	12,500

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
900-0000-67002-00	Books - Young Adults	3,101	4,005	3,500	4,000
900-0000-67003-00	Books - Childrens	22,713	28,949	28,000	31,000
900-0000-68000-00	Food	2,141	2,572	2,165	3,500
900-0000-69500-00	Other Commodities Not Classifd	1,964	944	1,000	750
900-0000-69502-00	AV Materials	34,240	33,875	30,000	30,000
900-0000-69503-00	Electronic Databases	3,402	3,909	5,000	5,000
900-0000-69504-00	Digital Materials	137	70	35	250
	Commodities	236,228	275,821	238,200	250,500
	Other Charges				
900-0000-83100-00	Contributions to Others	1,675	829	1,500	1,500
900-0000-85900-00	Transfer to Library Funds	206,769	992,000	-	73,830
900-0000-86000-00	Contingencies	-	-	20,000	21,000
900-0000-87500-00	Interest on Other Debt	8,755	19,081	6,365	6,560
900-0000-88200-00	Other Principal Payments	-	-	54,365	-
900-0000-88300-00	Lease Payments	10,837	4,424	10,000	500
	Other Charges	228,036	1,016,334	92,230	103,390
0000		1,922,231	2,930,295	2,143,850	2,359,770
900	Public Library	(30,718)	131,971	(42,420)	-

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
905	Library Working Cash				
0000					
	Use of Money & Property				
905-0000-33010-00	Interest on Investments	3,745	3,355	-	-
	Use of Money & Property	3,745	3,355	-	-
	Transfer From Other Funds				
905-0000-38900-00	Transfer from Library Funds	37,769	66,000	-	33,830
	Transfer From Other Funds	37,769	66,000	-	33,830
0000		41,513	69,355	-	33,830
0000					
	Other Charges				
905-0000-85900-00	Transfer to Library Funds	40,954	93,917	-	-
	Other Charges	40,954	93,917	-	-
0000		40,954	93,917	-	-
905	Library Working Cash	560	(24,562)	-	33,830

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
915	Library Long Term Capital				
0000					
	Taxes				
915-0000-30020-00	Replacement Tax	40,000	40,000	-	-
	Taxes	40,000	40,000	-	-
	Fines and Costs				
915-0000-32010-00	Fines and Costs	1,096	1,574	-	-
	Fines and Costs	1,096	1,574	-	-
	Use of Money & Property				
915-0000-33010-00	Interest on Investments	76,740	69,612	-	-
	Use of Money & Property	76,740	69,612	-	-
	Intergovernmental Revenue				
915-0000-35310-00	State Capital Grants	4,611,977	6,149,303	-	-
	Intergovernmental Revenue	4,611,977	6,149,303	-	-
	Other Revenue				
915-0000-37055-00	Proceeds From Loan	4,001,000	-	-	-
915-0000-37900-00	Misc Other Revenue	3,459	4,401	-	-
	Other Revenue	4,004,459	4,401	-	-
	Transfer From Other Funds				
915-0000-38900-00	Transfer from Library Funds	-	1,254,000	-	-
	Transfer From Other Funds	-	1,254,000	-	-
	Reimbursement from Others				
915-0000-39105-00	Library Foundation Reimbursmnt	749,000	684,062	-	-
	Reimbursement from Others	749,000	684,062	-	-
0000		9,483,273	8,202,952	-	-
0000					
	Contractual Services				
915-0000-51000-00	Professional Services	3,532	257,802	-	-
915-0000-51500-00	Printing & Advertising	-	11,350	-	-
915-0000-55700-00	Maint of Building & Improvemnt	150	3,957	-	-
915-0000-55800-00	Maint of Computer Equipment	6,490	9,732	-	-
915-0000-56597-00	Prop Prem-Risk Mgt Contrib	11,562	-	-	-
	Contractual Services	21,734	282,841	-	-
	Commodities				
915-0000-61500-00	Minor Office Machinery & Equip	91,134	20,475	-	-

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
915-0000-61700-00	Minor Computer Equip & Supp	77,420	132,963	-	-
915-0000-61800-00	Minor Furniture	75,196	1,286,589	-	-
915-0000-64100-00	Special Events Supplies	-	478	-	-
915-0000-66000-00	Materials to Mntn Bldgs/Improv	-	2,808	-	-
	Commodities	243,750	1,443,313	-	-
	Capital Outlay				
915-0000-75000-00	Buildings	8,950,890	1,225,582	-	-
	Capital Outlay	8,950,890	1,225,582	-	-
	Other Charges				
915-0000-84500-00	Property Tax	484	-	-	-
915-0000-85900-00	Transfer to Library Funds	10,598	1,254,000	-	-
915-0000-87500-00	Interest on Other Debt	78,918	299,838	-	-
915-0000-88200-00	Other Principal Payments	2,000,000	4,001,000	-	-
	Other Charges	2,090,000	5,554,838	-	-
0000		11,306,373	8,506,573	-	-
915	Library Long Term Capital	(1,823,101)	(303,621)	-	-

Detail by Account

Acct #	Description	2023 Actual	2024 Actual	2025 Budget	2026 Adopted
918 0000	Capital Improvement/Developmnt				
	Use of Money & Property				
918-0000-33010-00	Interest on Investments	5,321	8,178	-	-
	Use of Money & Property	5,321	8,178	-	-
	Transfer From Other Funds				
918-0000-38900-00	Transfer from Library Funds	169,000	196,000	-	40,000
	Transfer From Other Funds	169,000	196,000	-	40,000
0000		174,321	204,178	-	40,000
0000					
	Other Charges				
918-0000-85900-00	Transfer to Library Funds	-	196,000	-	-
	Other Charges	-	196,000	-	-
0000		-	196,000	-	-
918	Capital Improvement/Developmnt	174,321	8,178	-	40,000

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City of Galesburg, IL
Classification & Salary Schedule
Effective January 1, 2026

**Employees represented by the American Federation of
State County & Municipal Employees Local 1173**

Range	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K
7A	16.01	16.40	16.81	17.23	17.67	18.11	18.56	19.02	19.49	19.99	20.49
9 A	17.66	18.09	18.55	19.02	19.49	19.98	20.48	21.00	21.53	22.05	22.60
10 A	18.55	19.02	19.49	19.98	20.48	21.00	21.53	22.05	22.60	23.14	23.71
11 A	19.47	19.96	20.46	20.98	21.49	22.02	22.56	23.13	23.70	24.30	24.92
12 A	20.45	20.97	21.48	22.01	22.55	23.11	23.69	24.29	24.91	25.53	26.17
13 A	21.47	22.00	22.54	23.10	23.68	24.25	24.88	25.50	26.15	26.79	27.48
14 A	22.53	23.09	23.65	24.24	24.86	25.49	26.14	26.78	27.47	28.13	28.84
15 A	23.64	24.23	24.85	25.47	26.12	26.77	27.44	28.12	28.81	29.53	30.28
16 A	24.84	25.46	26.11	26.75	27.42	28.10	28.79	29.52	30.27	31.02	31.79
18 A	27.38	28.07	28.76	29.48	30.24	30.99	31.75	32.54	33.36	34.18	35.07
19 A	28.75	29.47	30.22	30.97	31.73	32.52	33.34	34.17	35.05	35.90	36.81
20 A	30.22	30.97	31.73	32.52	33.34	34.17	35.05	35.90	36.81	37.73	38.68

Pay Ranges and Classification Titles	
Range	Title
7 A	Custodian I
9 A	Secretary I Transit Dispatcher
11 A	Handivan Driver Public Safety Clerk Transit Clerk
12 A	Account Clerk I Bus Driver Custodian II Recreation Activity Specialist Relief Driver
13 A	Junior Accountant
14 A	Information Systems Technician Utility Maintenance Community Service Officer Property Compliance Officer

Pay Ranges and Classification Titles	
Range	Title
15 A	Communications Dispatcher/Clerk II
16 A	Engineering Technician I Maintenance Worker
18 A	Community Service Supervisor Heavy Equipment Operator PSB IS Tech Transit Technician
19 A	Crew Foreman Engineering Technician II Mechanic Park Foreman Water Meter Shop Foreman
20 A	Transit Shop Foreman

City of Galesburg, IL
Classification & Salary Schedule
Effective January 1, 2026

Sworn Employees in the Galesburg Police Department

Personnel Represented by the Public Safety Employees' Organization

Range	Step A	Step B	Step C	Step D	Step E
19 P	32.57	35.08	37.77	38.88	40.40
Years	1-2	3-4	5-7	8-9	10+

Pay Ranges and Classification Titles	
Range	Title
19 P (hourly base wage)	Police Patrol Officer

Sworn Exempt Personnel in the Galesburg Police Department

Range	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K
22 EXP	74,017.59	75,859.74	77,762.26	79,694.99	81,688.12	83,741.67	85,825.38	87,969.49	90,174.03	92,408.74	94,734.06
24 EXP	81,325.75	83,349.06	85,432.80	87,576.91	89,751.23	92,016.15	94,311.28	96,666.82	99,082.72	101,559.02	104,095.74
28 EXP	98,551.18	101,014.96	103,540.33	106,128.85	108,782.07	111,501.60	114,289.17	117,146.38	120,075.02	123,076.91	126,153.82
32 EXP	119,074.39	122,033.92	125,114.18	128,224.69	131,425.78	134,717.45	138,099.74	141,542.43	145,075.69	148,702.59	152,420.17

Pay Ranges and Classification Titles	
Range	Title
22 EXP	Police Sergeant
24 EXP	Police Lieutenant
28 EXP	Police Deputy Chief
32 EXP	Police Chief

City of Galesburg, IL
Classification & Salary Schedule
Effective January 1, 2026

Sworn Employees in the Galesburg Fire Department

Sworn Personnel Represented by I.A.F.F. Local No. 555

Range	Step A	Step B	Step C	Step D	Step E	Step F	Step G
19 F (80)*	29.69	31.17	32.67	34.38	36.08	37.90	39.81
19 F (106)	21.86	22.95	24.10	25.30	26.56	27.86	29.29
21 F (80)*	32.73	34.38	36.08	37.90	39.81	41.79	43.87
21 F (106)	N/A	N/A	N/A	N/A	N/A	30.75	32.29
24 F (106)	N/A	N/A	N/A	N/A	N/A	N/A	37.39

*includes 2.5% staff position incentive

Pay Ranges and Classification Titles	
Range	Title
19 F (80)	Firefighter (80)
19 F (106)	Firefighter (106)
21 F (80)	Fire Captain (80)
21 F (106)	Fire Captain (106)
24 F (106)	Fire Battalion Chief (106)

Note: For the ranges above, Step F requires a Fire Science Certificate and Step G an Associate Degree in Fire Science

Sworn Exempt Personnel in the Galesburg Fire Department

Range	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K
27 EX	89,492.81	91,709.95	94,013.50	96,374.64	98,764.57	101,240.88	103,774.80	106,366.26	109,015.36	111,750.85	114,543.87
31 EX	108,065.14	110,771.81	113,536.07	116,357.92	119,294.92	122,260.75	125,312.95	128,451.53	131,676.49	134,959.05	138,327.98

Pay Ranges and Classification Titles	
Range	Title
27 EX	Fire Deputy Chief
31 EX	Fire Chief

City of Galesburg, IL
Classification & Salary Schedule
Effective January 1, 2026

Exempt Salaried Personnel (EX)

Range	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K
19 EX	61,360.73	62,915.64	64,470.49	66,083.00	67,753.08	69,423.15	71,179.61	72,936.06	74,778.89	76,650.52	78,550.96
20 EX	64,240.18	65,852.64	67,493.92	69,192.78	70,920.45	72,676.91	74,490.96	76,362.57	78,263.02	80,221.01	82,236.63
21 EX	67,407.55	69,077.61	70,805.26	72,590.53	74,404.54	76,247.41	78,176.62	80,105.83	82,121.47	84,165.83	86,267.82
22 EX	70,574.91	72,331.39	74,145.41	75,988.26	77,888.68	79,846.71	81,833.49	83,877.89	85,979.89	88,110.66	90,327.82
23 EX	73,972.67	75,815.50	77,715.90	79,645.13	81,631.93	83,676.35	85,778.33	87,909.12	90,126.26	92,372.21	94,675.78
24 EX	77,543.16	79,472.37	81,459.18	83,503.57	85,576.76	87,736.33	89,924.70	92,170.69	94,474.22	96,835.35	99,254.08
25 EX	81,420.32	83,445.98	85,532.14	87,678.75	89,855.59	92,123.15	94,420.93	96,779.21	99,197.92	101,677.11	104,216.79
26 EX	85,231.24	87,362.02	89,550.39	91,767.54	94,071.08	96,432.22	98,822.15	101,298.48	103,832.37	106,423.88	109,101.75
27 EX	89,492.81	91,709.95	94,013.50	96,374.64	98,764.57	101,240.88	103,774.80	106,366.26	109,015.36	111,750.85	114,543.87
28 EX	93,967.41	96,316.58	98,724.51	101,192.61	103,722.43	106,315.49	108,973.38	111,697.70	114,490.14	117,352.39	120,286.20
29 EX	98,280.82	100,739.86	103,239.23	105,819.18	108,479.77	111,180.69	113,962.22	116,784.06	119,726.85	122,709.93	125,773.65
30 EX	103,194.85	105,776.87	108,401.19	111,110.15	113,903.78	116,739.73	119,660.32	122,623.27	125,713.19	128,845.45	132,062.35
31 EX	108,065.14	110,771.81	113,536.07	116,357.92	119,294.92	122,260.75	125,312.95	128,451.53	131,676.49	134,959.05	138,327.98
32 EX	113,536.05	116,357.92	119,294.92	122,260.75	125,312.95	128,451.53	131,676.49	134,959.05	138,327.98	141,786.20	145,330.86
33 EX	119,212.85	122,175.83	125,259.68	128,373.78	131,578.61	134,874.12	138,260.34	141,707.00	145,244.38	148,875.50	152,597.39
34 EX	124,836.40	127,950.51	131,155.33	134,396.37	137,867.27	141,223.26	144,760.66	148,388.73	152,107.51	155,886.78	159,786.97
35 EX	131,078.23	134,348.04	137,713.10	141,116.18	144,760.64	148,284.43	151,998.69	155,808.17	159,712.88	163,681.13	167,776.33

Pay Ranges and Classification Titles	
Range	Title
19 EX	Deputy City Clerk Executive Assistant Staff Accountant
20 EX	General Inspector Golf Professional Purchasing Agent Recreation Supervisor
22 EX	Associate Planner 9-1-1 Coordinator Garage Superintendent Junior Systems Administrator PSB Junior Systems Administrator Transit Operations Supervisor
23 EX	GIS Analyst Human Resource Generalist Project Manager I

Pay Ranges and Classification Titles	
Range	Title
24 EX	Administrative Services Manager Benefits & Risk Manager Code Compliance Supervisor Grants & Programming Coordinator Park Superintendent
26 EX	Assistant Finance Director IT Manager Project Manager II Transit Manager
27 EX	Senior Systems Administrator & Security Manager Water Superintendent
29 EX	Director of Parks and Recreation
30 EX	Public Works Operations Manager
31 EX	Assistant City Manager & Director of Engagement/Public Information Officer (PIO) City Engineer Director of Community Development Director of Finance Director of Human Resources Director of Information Systems
32 EX	City Attorney
35 EX	Director of Public Works

City of Galesburg, IL
Classification & Salary Schedule
Effective January 1, 2026

Non-Represented Hourly (NRH) Overtime Eligible											
Range	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K
15 NRH	24.45	25.08	25.69	26.34	27.00	27.66	28.38	29.09	29.82	30.56	31.31
19 NRH	29.50	30.24	31.00	31.78	32.56	33.38	34.22	35.08	39.95	36.84	37.77
20 NRH	30.89	31.67	32.45	33.25	34.08	34.94	35.81	36.72	37.65	38.59	39.55
21 NRH	32.41	33.21	34.05	34.90	35.77	36.68	37.61	38.55	39.46	40.46	41.49

Pay Ranges and Classification Titles	
Range	Title
15 NRH	Secretary II Transit Assistant
19 NRH	Greenkeeper Water Lab Supervisor
20 NRH	Arborist Water Distribution Supervisor Water Operations Supervisor Water Production Supervisor
21 NRH	Maintenance Supervisor Traffic Supervisor

City of Galesburg, IL
Classification & Salary Schedule
Effective January 1, 2026

Temporary, Seasonal and Part-Time Hourly Employees

Range	Step A	Step B	Step C	Step D	Step E	Step F
1 TT	13.00	n/a	n/a	n/a	n/a	n/a
1 T	15.00	n/a	n/a	n/a	n/a	n/a
3 T	15.00	15.50	16.00	16.50	n/a	n/a
4 T	16.00	16.50	17.00	17.50	18.00	n/a
5 T	17.00	17.50	18.00	18.50	19.00	19.50
6 T	18.50	19.00	19.50	20.00	20.50	21.00
7 T	19.50	20.00	20.50	21.00	21.50	22.00

Other Positions

Title	Annual Salary
Board of Fire & Police Chairman	\$660.00
Board of Fire & Police Commissioners	\$300.00
College Intern	Weekly Stipend \$100.00

Pay Ranges and Classification Titles			
Range	Title	Range	Title
1 TT Teen Range	Building Attendant	5 T	Administrative Assistant
	Clerk		Campground Attendant
	Data Entry Clerk		Community Serv Officer
	Maintenance Worker		Equipment Operator
	School Crossing Guard		ETSB Assistant
3 T	Concessions		Food Manager
	Intern		Head Lifeguard/WSI
	Maintenance Worker		Intern
	Recreation Attendant		Property Compliance Officer
	Scorekeepers		Project Specialist
	Summer Camp Counselor		Public Safety Data Entry Clerk
	Tennis Instructor		Recreation Specialist
4T	Water Plant Maintenance		School Crossing Guard Supervisor
	Account Clerk		Special Projects Coordinator
	Building Attendant		Specialist Instructor
	Clerk		Sports Instructor
	Crew Supervisor		Transit Building Services Worker
	Custodian		Transit Dispatcher
	Data Entry Clerk		Water Collection Clerk
	Engineering Aide		Water Safety Instructor
	Equipment Operator	6 T	Building Services Worker
	Golf Starter/Marshall		Handivan Driver
	Head Crossing Guard		Recreation Coordinator
	Lifeguard/Swim Instructor	7 T	Bus Driver
	School Crossing Guard		Relief Driver
	Wading Pool Maintenance		

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