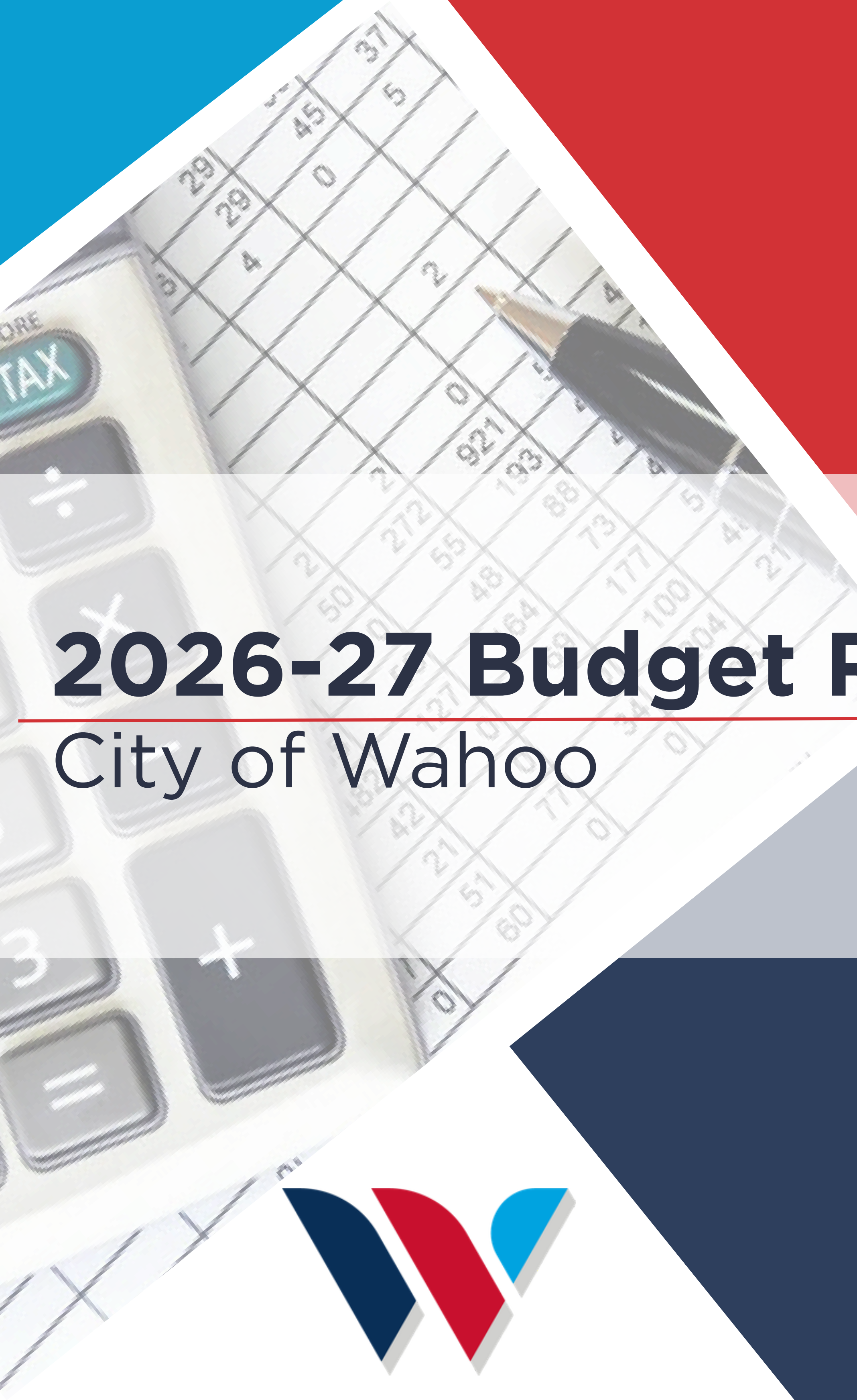
2026-27 Budget Report

City of Wahoo



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2026-2027 BUDGET NARRATIVE

The purpose of this budget narrative is to provide a general explanation of the City's 2026-2027 budget. This is not intended to provide a play-by-play of each expenditure we have planned for the upcoming fiscal year, but instead, it does give the reader the opportunity to learn more about what we do, the services we provide, and gain a general understanding of our budget.

Attached to and following this introduction to the City of Wahoo budget for FY 2026-27 is a description of each fund of the City's financial structure, a summary of the budget by category of revenue and expenditures, and a detail of each fund, line item by line item. Following the detail there are additional attachments offering further detail on various items described in this narrative.

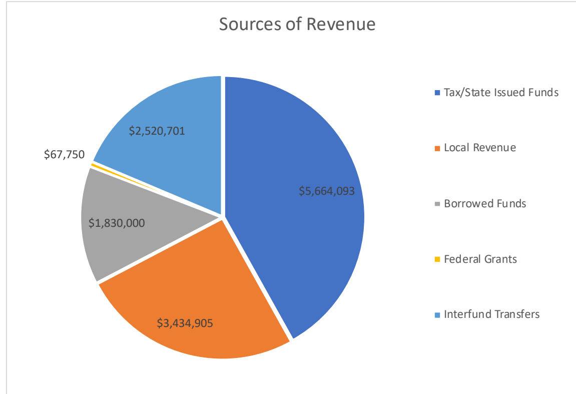
The budget of the City of Wahoo does not include the budget of the Board of Public Works which includes electricity, water, sanitary sewer, and natural gas services. The revenues and expenditures of those proprietary funds are managed by the Utility General Manager with direction from the members of the Board of Public Works. They operate on a calendar based fiscal year where the City operates on an October 1 to September 30 fiscal year. The City governmental functions and the Utility proprietary functions of the city stand independent of each other. No property tax or city revenue subsidizes the utilities, and no revenue generated from utility sales is used to subsidize city operations. In many instances taxpayers and rate payers are one in the same, but in many instances they are not. We work hard to keep these two pots of funding separated which is balanced with doing what we can through joint projects or collaboration to save money for both. This also means that City facilities pay for the utilities they use, just as all other customers do.

All municipalities in Nebraska have a levy cap established by law. That limit is $0.45 per $100 of value plus $0.05 for financing of any interlocal agreement. In addition, municipalities are allowed to levy property tax above these limits for any debt issued by the City, including direct borrowing debt (provided all statutes have been followed for the issuance of that debt). The City of Wahoo has several issues of debt but many of them are funded with revenue other than property taxes. For example, the Chestnut Street improvements done in 2021-2022 are funded with a ½ cent sales tax approved by the voters specifically for that reason. Another example is the debt issued by the City to cover recent subdivision infrastructure improvements. The majority of this (except that which was agreed to be a general obligation expense) is covered by the special assessments that were levied against the property when the infrastructure improvements were completed. A full listing of the debt of the City can be found at the end of this document.

The sources of revenue for the City of Wahoo include the following: Property tax, financial assistance provided by the State of Nebraska as per statutes, local option sales tax, occupation taxes, grants, fees for services, reimbursements, licenses and permits, borrowed funds, and donations. These funds essentially fall into five categories of revenue:

- Taxes/State Issued Funds - Funds issue to the City by the State or levied by the City such as property tax, sales tax, highway allocation and other state assistance
- Local Revenue - local occupation taxes, fees for services, permits, licenses;
- Borrowed Funds
- Federal Grants
- Interfund Transfers

Tax/State Issued Funds	
Property Taxes	$ 2,546,543
Motor Vehicle Pro-Rate	$ 4,500
Highway Allocation	$ 689,450
Motor Vehicle Fee	$ 48,500
Municipal Equalization Aid	$ 212,800
Motor Vehicle Tax	$ 156,400
State Aid to Libraries	$ 1,700
Cash Device Tax	$ 3,200
Local Option Sales Tax	$ 2,001,000
Tax/State Issued Funds	$ 5,664,093
Local Revenue	$ 3,434,905
Borrowed Funds	$ 1,830,000
Federal Grants	$ 67,750
Interfund Transfers	$ 2,520,701
	$ 13,517,449

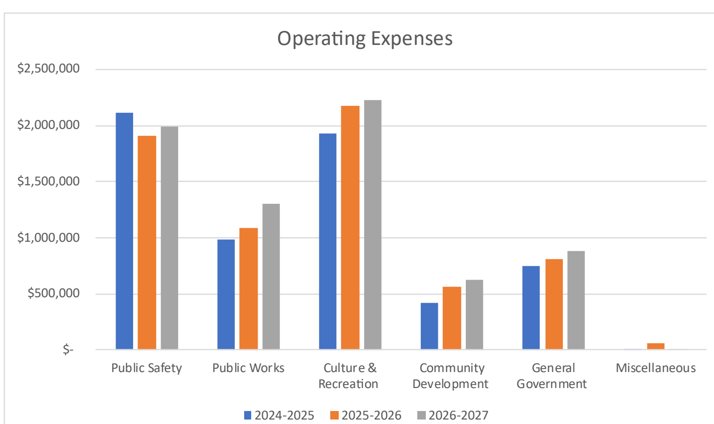


As the main function of local government is serving its population, the majority of the City's expenses are associated with payroll and the operation and maintenance of our infrastructure and facilities. Operating expenses fall into six categories:

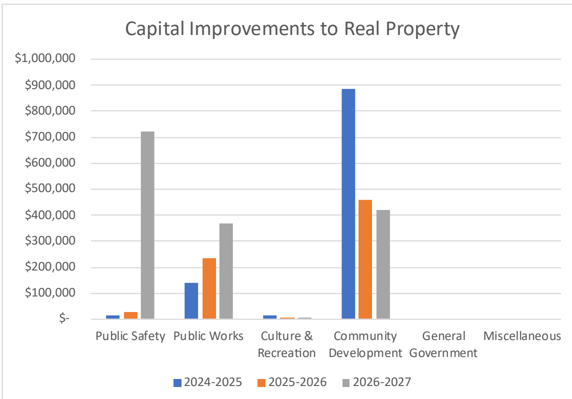
- Public Safety (Police, Fire, EMS, and Building & Zoning),
- Public Works (Streets, Cemetery, & Solid Waste),
- Culture and Recreation (Parks & Recreation and Library),
- Community Development (Federal Grants, Debt Service, Capital Improvements for subdivisions, Economic Development),
- General Government (Government Administration & ARPA), and
- Miscellaneous (Keno and other minor funds).

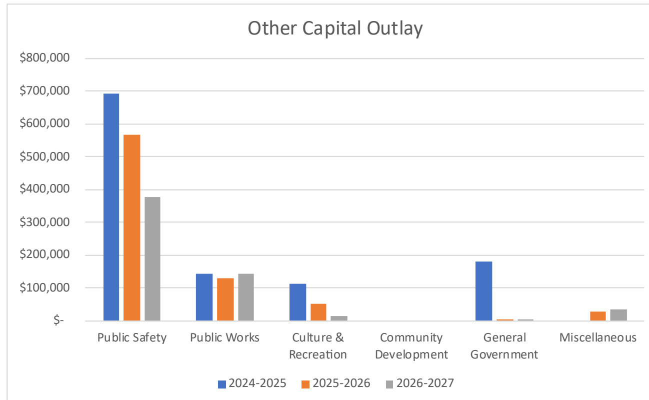
In summary, the increases in operational expenses are due to increases in salaries and benefits (cost of living, changes in minimum wage, the addition of one full-time employee for the Street Department (May 2027)), utilities, insurance, supplies, and maintenance. The City is experiencing many of the same inflation-driven cost increases as the rest of the world. The reason for the significant change in public safety is because the City of Wahoo is no longer serving as the bookkeeper and holder of accounts for III CORPS Drug Task force funds, effective 9/30/2025.

OPERATING EXPENSES	2024-2025	2025-2026	2026-2027
Public Safety	$ 2,110,105	$ 1,908,950	$ 1,988,200
Public Works	$ 981,047	$ 1,087,162	$ 1,307,500
Culture & Recreation	$ 1,934,558	$ 2,175,554	$ 2,227,200
Community Development	$ 425,193	$ 560,604	$ 626,290
General Government	$ 751,575	$ 809,766	$ 885,750
Miscellaneous	$ 12,346	$ 64,452	$ 10,000



Funds are also invested in the City's infrastructure and facilities as well as other capital needs like vehicles and equipment. Many of the departments have funds allocated for equipment and vehicle replacements, but the specific expenditure is not defined and will be utilized as opportunities for purchase and evaluation of needs is completed.





The City of Wahoo was not required to participate in the "pink postcard" hearing this year. It is important for readers of this report to understand that the Nebraska Legislature has multiple controls/limits on the City's ability to levy additional taxes. In addition to the levy limit of $.45 plus $.05 (for funding interlocal agreements), there are two others that we must consider:

- First is the "Property Tax Growth Limitation Act" which states that we are only allowed to increase our property tax dollar request authority (aside from exceptions which we have none) using the following formula (See Computation Form – Page 8 of State Budget Document)
    - Prior Year Property Tax Request as reported by NE Dept of Revenue
        - $2,481,577.39

  TIMES
    - Allowable Percentage Increase
        - Growth percentage (2026 Growth Value / 2025 Total Valuation)
          $8,057,937 (2026 Growth Value) / $488,676,478 (2025 Total Valuation) = **1.65%**
        - Plus Inflation Percentage which is set by the State = **5.26%**
    - **Total Allowable Increase % = 1.65% + 5.26% = 6.91%**

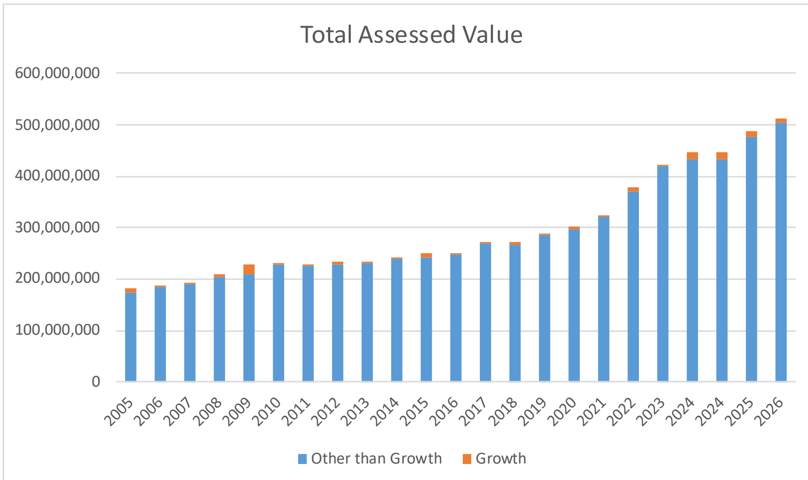
  EQUALS

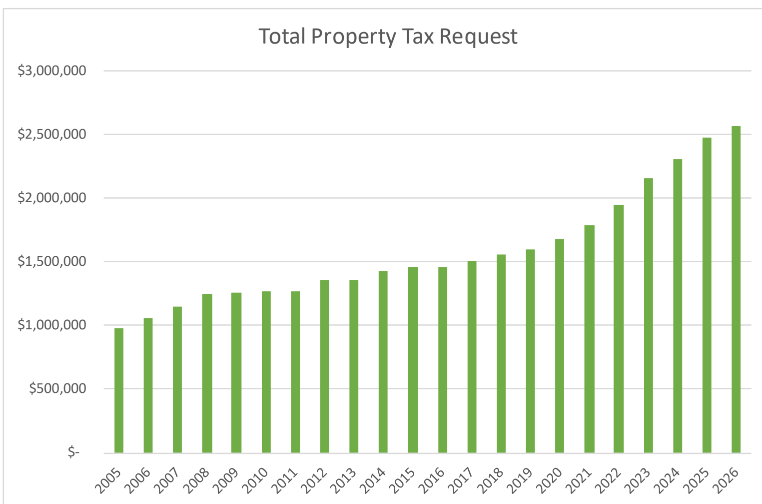
  TOTAL ALLOWABLE INCREASE - $171,450.46
- Second is the "Pink Postcard" Allowable Growth Percentage which states that we are only allowed to increase our property tax dollar request using the formula below, unless we notify each property owner of the potential tax increase, and participate in a hearing (called the Pink Postcard Hearing). This limitation applies even if the property tax increase is needed to cover new debt issued, even if it is voter approved.
    - Prior Year Property Tax Request as levied by the County
        - $2,481,684.31

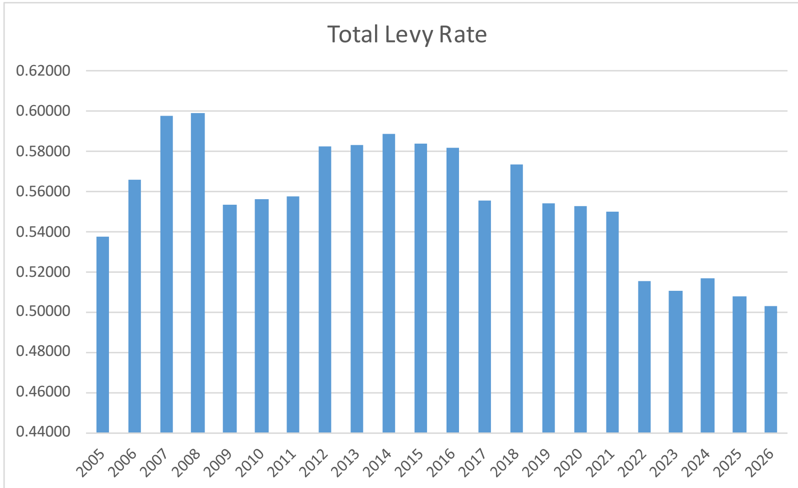
  TIMES
    - Allowable Percentage Increase
        - **2%** (as written in statute)
        - PLUS Growth percentage (2026 Growth Value / 2025 Total Valuation)
          $8,057,937 (2026 Growth Value) / $488,676,478 (2025 Total Valuation) = **1.65%**
    - **Total Allowable Increase % = 2% + 1.65% = 3.65%**
- EQUALS
- **TOTAL ALLOWABLE INCREASE - $90,581.48**

In consultation with the Finance Committee, it was determined that we did not want to participate in the Pink Postcard hearing, so the property tax ask increase was $90,581.48 over last year's property tax asking.

The City of Wahoo property tax levy is shown below. For FY 2026-2027, the proposed property tax levy rate is less than the previous year. The proposed levy for 2025 property taxes is $0.502843, a slight decrease over the 2025 levy rate of $0.507838.







Comparison - Property Valuation, Levy Rates & Property Tax Asking

		Property Tax Valuation		
		2024-25	**2025-26**	**2026-27**
Valuation		$ 446,479,459	$ 488,676,478	$ 511,544,617
Attributable to Real Growth		$ 11,940,442	$ 10,514,796	$ 8,057,937
		Property Tax Asking		
		2024-25	**2025-26**	**2026-27**
General Fund		$ 2,058,011	$ 2,226,684	$ 2,317,266
Debt Service		$ 250,000	$ 255,000	$ 255,000
Total		$ 2,308,011	$ 2,481,684	$ 2,572,266
		Property Tax Rate		
		2024-25	**2025-26**	**2026-27**
General Fund		$ 0.460942	$ 0.455656	$ 0.451434
Debt Service		$ 0.055994	$ 0.052182	$ 0.051409
Total		$ 0.516936	$ 0.507838	$ 0.502843

In closing, as City Administrator, I want to thank my staff and co-workers for the dedication they have to serving our residents and businesses of Wahoo. For the 2026-2027 budget my general comments have not changed much from what I said last year which was this:

> *"In the current political culture, there is a great deal of disregard and disrespect for government in general, and that is often a hard environment to work in. But the employees we have on board are second to none. They show up, they work hard, they are ethical, they are accepting, and they truly have the heart of a public servant – willing to give so we can all live in a better place. Each employee is aware of the impact our spending has on the taxpayer, as most of them are local taxpayers as well. Their continual search for the best deal, their work for the best return on investment, and their desire for the best product for our residents is truly at the center of spending decisions. I also want to thank the Mayor and City Council for their leadership and trust. They have thoughtful debates on issues, they are forward facing and progressive in their thinking and planning for the community, and genuinely want what is best for their constituents and the community. I can confidently say that because of our leadership and our employees, Wahoo is at the top of the list of great communities in Nebraska."*

In this upcoming fiscal year my goal with our teams is to work on creative solutions to problems we deal with on a daily basis that may be better and cost less than what we currently do. And I will continue encouragement and support for any efficiencies while still providing quality services to our community.

As always, I appreciate any resident or interested party who has a genuine interest in learning about the services we provide, who questions the way we provide those services, or has a creative solution to one of the multitude of problems we work to solve every day. My door is always open for thoughtful conversations and respectful challenges of our work and how we spend the money entrusted to us by our residents. I thank those who make a choice to get involved and make a difference in how our government works. That is why local government is the most responsive and most valuable form of government there is. Thank you to the Wahoo community for your support.

Respectfully submitted,

Melissa M. Harrell
City Administrator

FUND DESCRIPTIONS AND EXPLANATIONS

Fund 101 – General Fund

The General Fund of the City of Wahoo supports the staff located at City Hall as well as all administrative functions of the City.

Included in this fund is payroll and benefits for the City Administrator, City Clerk, Human Resources/City Treasurer, and the Office Assistant positions. A portion of the Human Resources position is reimbursed by the Utilities (50%). Also included is the pay that is earned by the Mayor and City Council members. For 2026, the Mayor will receive a lump sum payment of $6,000 and each Council member will receive $3,000.

Revenue that supports the administrative functions of the City includes property taxes; a transfer from the sales tax fund (117); occupations taxes for electricity, natural gas, and liquor licenses; permits for ATV/UTVs, mobile food vendors, and animal licenses. Expenses covered by this fund (other than the payroll) include office equipment, office supplies, postage, printing and publication, education and training expenses for staff, memberships for the City such as to SENDD and the League of Nebraska Municipalities, the employee appreciation banquet, general liability and errors and omissions coverage for administrative functions and the City Council, City audit preparation, City legal fees, and computer software fees - including financial, email, and IT support. The General Fund covers the purchase of fuel for the fuel farm and maintenance of the equipment there and does internal billings to all departments for their specific usage each month. The General Fund covers the expense of the City's website as well as a portion of the City's subscription to Esri which supports our asset management program. Each year, the General Fund covers the cost of updated aerial imagery purchased in cooperation with Saunders County.

Included in the budget for FY 2026-27 is the replacement of one computer for City Hall staff, a website overhaul, and some additional equipment and improvements needed to complete fuel usage readings at our fuel farm. In November 2025 we began paying rent for our temporary location at 608 N Linden Street of $1,600 per month.

Fund 102 – Wahoo Police Department

The Wahoo Police Department provides public safety services for those residing with City Limits of Wahoo. The Department has a staff of seven full-time officers, which includes a Chief of Police and Assistant Chief of Police, and a full-time Police Records Clerk.

As this department is solely a service provider to the community, there is no ability for them to generate revenue to help off-set expenses. Therefore, the primary source of revenue for this department is property taxes. There are some secondary sources of revenue including a transfer of local option sales tax, motor vehicle taxes, and administrative fees from parking tickets.

Expenses for the department are focused in two areas: payroll and the maintenance and replacement of the necessary equipment and vehicles. The Department currently has four response vehicles. Each year, an allocation of funds are included in the budget for vehicle/equipment replacement. These are set-aside so that when a replacement response vehicle or large equipment is needed, funds are available to make that purchase.

Included in the budget for FY 2026-27 are allocations to our set-aside funds for the replacement of vehicles and equipment of $60,000. We will also be utilizing the Manners Trust Fund money for the planning and improvements to the proposed Public Safety Facility at 605 N Broadway ($335,000).

Fund 103 – Street Department

The Wahoo Street Department manages the maintenance and operations of the streets and storm sewer systems located in Wahoo. The Department has a staff of seven full-time employees, with one of those serving as the Department Head and another as the Assistant Department Head.

Responsibilities of the Street Department include:

- Maintenance and repair of streets (curb repairs, asphalt patching, pavement marking, crack sealing, sweeping, snow removal, trimming of overhead trees, etc.)
- Maintenance and repair of storm water systems (curbing, storm inlets, storm sewer piping, open drainage ditches, and retention/detention ponds)
- Maintenance and repair of all street and traffic signage in City Limits
- Cooperation and coordination with all other departments of the City and Utilities.

Our Street Department continues to advance in management and maintenance of our street and storm water systems. Much of the staff time is spent on the daily maintenance items such as mowing, street sweeping, asphalt patching, snow removal, street sign repairs. In 2026-2027 we will be evaluating those maintenance items to find efficiencies, and work to free time for the crews to do longer-term repairs to streets, gutters, and storm sewers that are more than a simple patch or quick fix. The Street Department as been working towards this, and with the addition of one full-time position, we believe our crews will be doing more of this work, or working together with local contractors to complete these longer-term repairs. This includes items like street panel replacements, rebuilding storm sewer components, curbing repairs, etc.

With a new GIS staff member of the Utilities (the City covers 20% of the cost of this employee), we have enjoyed the benefits of a good asset management and documentation system. This gives our teams more access in the field and more control over data collection and management. Our teams have cell-enabled tablets, and we are working on work assignment and work flow management using these resources as well as tapping into already existing opportunities in our Caselle software. Included in this year's budget is funding ($100,000) allocated for equipment/vehicle upgrades as needed, $100,000 for the loan payment for the two new dump trucks (1 of 4), engineering for street projects ($50,000), and $200,000 for street resurfacing and maintenance. It is the intent this money will be used to complete project using in-house staff and concrete contractors as needed.

We are also finaling out the street light conversion project which was funded through the Nebraska Department of Water, Environment and Energy.

Fund 104 – Cemetery

The Cemetery Fund manages and operates two cemeteries located in/near Wahoo – Sunrise Cemetery (all additions including Sunrise North) and Greenwood Cemetery. The Department includes one full-time staff member who receives the help, when needed, of members of the Street Department. This fund is supported with property tax dollars, but does generate approximately 30% of the funds needed for the operations from lot sales, grave openings, and marker foundations.

In FY 2025-26 we included funding for additional part-time staffing at the Cemetery during the summer hours. In Summer 2026 two part-time employees were hired, and this was extremely beneficial to keeping the cemetery maintenance at the level expected by the public. During FY 2025-26 we were also able to complete all data entry for the Celebrate Life Co. Project, which we will be rolling out for public use in the very near future. This project will provide a public facing searchable database of those buried in our cemeteries as well as available lots for those who are interested in purchasing lots.

Fund 105 – Parks & Recreation, Senior Servies

The Wahoo Park and Recreation Department includes the operation and management of several facilities, including the Wahoo Civic Center, Wahoo Senior Center, Wahoo Thrift Store, Wahoo Aquatics Center, as well as all trails and parks located in the community. This is done with a staff of eight full-time employees and many regular and seasonal part-time employees.

The Parks and Recreation operations are handled a bit differently from other funds which gives them the ability to have greater direct control over and responsiveness to the needs of the department. Approximately 45% of the funding for the Parks and Recreation Department comes from a direct support payment of property tax and sales tax transfer funds. Funds are directly managed by City staff of the Parks and Recreation Department. This means they collect all revenues specific to the operations and they pay all invoices/bills directly related to the operation.

It is important to note that all recreation programs offered by the Parks and Recreation Department generate enough revenue to cover the expenses associated with the program or offering, except for the Wahoo Aquatic Center which is subsidized as needed. Expenses associated with the operation and management of the Civic Center, all parks, and all trails are covered with the direct support payment made each month to the Parks & Recreation Fund.

The Senior Center staff expense is covered by Parks and Recreation, but all programs and services offered such as the Meals Program and the Busy Wheels Program either generate enough income to cover the costs or are subsidized by the Senior Center Board. The Senior Center Board operates the Wahoo Thrift Store, and is able to use that revenue to not only subsidize these operations, but make improvements or purchase equipment or vehicles for the Senior programs as needed. The Wahoo Thrift Store does have a manager, but all other staffing is done by volunteers.

In addition to the direct support for the Park and Recreation Fund, money is allocated for the purchase of equipment and vehicles as needed by the Department. In FY 2026-27, funding for the purchase of needed equipment such as a bumper-pull tandem-axle dump trailer, snow removal equipment, an aerator, and the annual rental of a Bobcat Toolcat are included. $35,000 of the funding needed for these purchases is coming from Keno funds.

Fund 106 – Wahoo Fire Department

The Wahoo Fire Department consists of a team of between 30 and 40 volunteers who maintain the equipment owned by the City of Wahoo for fire suppression and emergency response, and who organize and train to be competent in the use of the equipment and vehicles provided to them by the City of Wahoo.

The City of Wahoo Fire Department's service territory is limited to the areas located within the official City Limits of the City of Wahoo. By interlocal agreement, the Wahoo Fire Department provides service to the area of the Wahoo Rural Fire District, which is different and separate from the Wahoo Fire Department.

The Wahoo Rural Fire District maintains its own board and has levying authority in their assigned area. The funds raised with that taxing authority are used solely to support fire response services. This is done by providing equipment and supplies to the Wahoo Fire Department, who then stores, maintains, trains on, and operates the equipment and vehicles provided by the Rural District. The use of the Wahoo Rural Fire District's equipment and vehicles is not exclusive to the rural district, nor is the Wahoo Fire Department exclusive to the City Limits of Wahoo. All equipment and vehicles are used to provide the best service to all areas. In addition, the Wahoo Volunteer Fire Department provides mutual aid to other fire districts when requested.

The funding for the Wahoo Fire Department is provided by two main sources of revenue: 1) Local Property Tax and 2) Mutual Finance Organization funds. As allowed by Nebraska Statutes, there is an organized Saunders County Mutual Finance Organization (MFO). (Note: This is not the Saunders County Mutual Aid Organization). Per the statutes, the goal of the MFO is to "cooperate for the purposes of financing operational and equipment needs for fire protection, emergency response, or training within their joint areas of operation." In order to be eligible to receive MFO funding, we must belong to the Saunders County MFO and agree to levy a consistent property tax rate (not less than, not greater than) as all other members do. This does not include any funds levied for bonded projects. Therefore, the levy rate for the Wahoo Fire Department must be $.04 per $100 of value. In return the Fire Department receives approximately $40,000 of MFO funding from the State of Nebraska (through the Saunders County MFO). The Wahoo Fire Department is the only fund of the City of Wahoo that has a specific levy rate set for the department. Each year when valuations of property increase, the funding of the fire department tax funding increases accordingly.

The expenses of the Wahoo Fire Department include four basic areas: 1) the training of the volunteer department members; 2) the maintenance and testing of all equipment and vehicles for the department, 3) the maintenance and operation of the Fire Hall facility, and 4) the purchase of replacement equipment and vehicles.

In late 2023 the City Council approved the purchase of a new engine truck which was delivered in July 2026, at a cost of $928,000. The truck was being funded with monies set aside by the department for vehicle replacement, Manners Trust Funds, ARPA Funding, and the balance of approximately $225,000 which as provided through local borrowing. In FY 2026-27, the old engine truck will be sold and the first of 5 loan payments will be made.

In addition to the needed trucks, the department must provide volunteers with the necessary safety gear and equipment as well as communication equipment. Each year the department replaces a portion of the equipment as needed.

Fund 108 – Wahoo Library

This fund supports the operations of the Wahoo Public Library located at 637 N. Maple. The Wahoo Public Library supports educational as well as community engagement and interaction opportunities for all members of the public. The facility is open six days a week with the following hours: Monday-Wednesday – 9:00 a.m. to 7:50 p.m., Thursday – 9:00 a.m. to 6:50 p.m., Friday – 9:00 a.m. to 4:50 p.m., and Saturday – 9:00 a.m. to 12:50 p.m. The library maintains a collection of resources not only physically at the library facility, but also provides on-line access to thousands of additional resources through applications like Libby, Hoopla, and Newsbank, and provides programming for young and old alike, and all ages in between.

In addition to the support received by the City of Wahoo through property taxes, the Wahoo Library Foundation provides funding for the facility lease payment, facility improvements, property acquisition, computer and equipment replacement, and funding for special programs or collections. In 2026 the Foundation began the construction of an addition to the Library to provide for an expanded children's area and adjoining family restroom, additional meeting spaces available for public use, and an overall re-assignment of the remaining space. Also, the musical instrument garden, which includes oversized musical instruments in a garden setting, was installed in 2026. These were purchased using grant funds and a local donor support.

The primary source of funding for the Library is property tax revenue. Use of the library is free to any card-holder located in City Limits. For those outside of City Limits in Saunders County, a card can be acquired for a fee of $25 per household. Small grants are secured by library staff for various activities or collections. In addition, the library staff work hard to receive and retain accreditation from the Nebraska Library Commission. The accreditation makes the library eligible for State Aid to public libraries, makes them eligible for grant funding for various opportunities, and makes them eligible for CDBG funding as well as USDA funding programs.

The Wahoo Library staff is made up of two full-time positions, and three part-time positions. The budget for FY 2026-27 does not include any major changes for the library operations, but it does include the leave payout, as per our Personnel Manual, for the retirement of our current librarian.

Fund 109 – Federal Grant (Housing Rehab)

The City applied for an was successful in receiving a CDBG Downtown Revitalization Planning Grant, and is currently in the development stages of that plan. This fund is used to manage the receipt of federal funds and payment to the selected contractor for the completion of the work. We expect this plan will be completed and presented to the Council for consideration in Spring 2027. Completion of the plan makes us eligible to apply for additional implementation grants through the CDBG program.

Fund 110 – Debt Service

All property taxes collected which are to be used for the payment of general obligation bonds issued by the City of Wahoo are received and expended in this fund. In FY 2024-25, the amount of property taxes that levied to cover the general obligation debt payment amount was increased. As negotiated in the subdivision agreements for North Highlands and for Wilmer Ridge, the City agreed to pay for the oversizing of streets, as needed, as well as the storm water improvements needed for the subdivision. Special assessments fund the majority of the infrastructure improvements for these subdivisions, and are being tracked so when a subdivision has been fully sold, that portion of the bonds can be paid off early.

Fund 110-06 – TIF Projects

All revenue received from the County Treasurer for any tax increment financing projects is accounted for in this fund. When payments are received on projects from the County Treasurer, payments are immediately made to the developer or note holder, or allocated to the specific infrastructure project debt as approved by the redevelopment agreement.

Current tax increment financed projects include: Wahoo State Bank, Sid Dillons, Omaha Steel Castings, JEO Consulting, Bomgaars, Kennedy Park, and Wilmer Heights Daycare.

The property taxes received by this fund are not included as part of our property tax levy or ask.

Fund 111 – Capital Improvements Fund

This fund is used to record the revenues and expenses for large capital projects like North Highlands and Wilmer Ridge. Revenues include bond anticipation notes and interim borrowing, as well as those special assessments paid prior to the issuance of the permanent debt for the various projects. When a project is completed, and permanent financing has been issued, the special assessments collected to pay the permanent debt as well as the property tax collections to pay the general obligation costs of the project are moved to Fund 110.

Included in this year's budget is the refinancing of the Bond Anticipation Notes used to fund Wilmer Ridge Subdivision improvements. This note is due 12/15/2026, and will be covered by the issuance of permanent financing in the form of bonds. All special assessments collected to date will be applied to the principal balance of the BANs, making the dollar amount of the bonds as low as possible.

Fund 112 – Federal Grant Funds/FEMA Fund

This fund is fund for the allocation and expense of federal grant funds and has been used for FEMA grant funds and projects for the 2019 Flooding, the May 2024 Flooding, and most recently the March 2025 winter storm. All projects, except the final submittal of administrative time, have been completed, documents submitted, and funding received.

Fund 113 - Keno

In the early 1990's the voters of the City of Wahoo approved the keno game to be operated in Wahoo. The City currently has one location where the keno game is offered to customers - Titles and the game is run by Four Sons Keno by contract. All keno funds must be used (by law) to support "community betterment" projects. In FY 2026-27, keno funds will be used to support the purchase of parks equipment as needed ($35,000).

Fund 114 – Solid Waste Fund

The Solid Waste Fund generates revenue from the occupation tax that is in place on all garbage service in Wahoo. Each year solid waste haulers apply for a license to provide garbage service to residents. They submit the occupation tax to the City on a monthly or quarterly basis. In addition, the pasture/grass area is rented for baling which also generates funds for this department.

Staff of the City – primarily the Street Department – allocate the time they commit to the maintenance and operation of the site located east of town for the collection of trees, leaves, and grass clippings to this fund. The management of this site is a daily challenge for our department and to assist with that, $50,000 has been included for either advanced access control, advanced camera systems, fencing, or whatever best solution is determined by the department and Council.

Fund 115 – Building and Zoning Fund

The Building and Zoning funds supports the building inspection functions of the City as well as the zoning functions, including the Planning Commission and the Board of Adjustments for the City of Wahoo. This department employs one full-time Building and Zoning Administrator, who is supplemented with the occasional part-time assistant to fill in as needed.

Funding for this department comes primarily from license fees, building permit fees, and application fees for various zoning issues (conditional use permit, subdivision applications, etc.). There is a small amount of property tax ($25,000) that is used to support this fund.

One large project that has been included in the budget for the past few years is an update to the City's Comprehensive Plan. This was included again this year and we hope this process can be coordinated with and in conjunction with the possible downtown revitalization planning grant opportunity ($80,000). Prior to this planning process begin started, the City will bring a scope of services for approval to the Council.

Fund 116 – Economic Development

This fund is used to support the Economic Development Office in Wahoo. When this support began, the City implemented an occupation tax on telecommunications to provide funding support. In addition, a lodging occupation tax is also collected and used to support the office. Each year the City contributes $90,000 to this office to support their operations.

Fund 117 – Local Option Sales Tax – 1%

In the late 1990's the City of Wahoo voters approved a 1% local option sales tax to be used for the operations of the City of Wahoo facilities and departments. This revenue stream continues to be a critical revenue stream supporting various operations. As required by Nebraska Statutes, any sales tax collected on the sale of motor vehicles is allocated to the Street Department for road improvements. The balance is received each month into this fund and distributed as a transfer to the other funds as per the budget document. Departments receiving sales tax funds transferred into the fund include: General (101), Police (102), Streets (103), Cemetery (104), Parks and Recreation (105), Library (108), Economic Development Office Support (116), and EMS (121). (See Sales Tax information at the end of this packet).

Fund 118 – Wahoo Aquatics Center Fund

This fund was used for the collection of sales tax approved to pay for the construction of the Wahoo Aquatics Center. The debt for this was paid in full and the sales tax re-approved by voters for parks and recreation capital improvements. There remains a small balance to be used for any capital improvement needed for the facility. The fund is was closed out in FY 2024-25.

Fund 119 – ½ Cent Sales Tax for Capital Improvements

In December 2015 the voters of the City of Wahoo approved an additional ½ cent sales tax to be used "to provide funds for City capital projects principally consisting of the improvement, development, and maintenance of parks and recreations facilities, each of which capital project shall be approved by the Mayor and City Council". In April 2016, the ½ cent increase was implemented and since then, the City has been able to devote just over $2,000,000 to capital projects of the parks and recreation department. Large projects completed with these funds include the renovation of Hackberry Ball Field #1 and the development of Fields #5 and #6. A complete listing of the project these funds have been used for (and allocated for) is included in this presentation packet.

The following projects are included in the budget for FY 2026-27:

Priority Projects:
1) Hackberry Park – Phase 3 (Lease to Own) Payment – $145,665.86 (6th of 11) 10/15/26
2) Wahoo Library – sidewalk replacement -$10,000
3) Hackberry Park – Field #1 Backstop replacement - $40,000
4) Highland Park – Set-aside for future construction - $200,000
5) Smith Park – Park Entrance Signs (x2) – $9,000
6) Scout House (to be named Placek Pavillion) – renovation & remodel - $50,000
7) Aquatics Center Projects – miscellaneous equipment replacement - $10,000

Secondary Projects:
1) Civic Center/Senior Center Mechanical (HVAC, boiler, etc.) Replacement – $30,000

Carryover Project:
1) Highlands Park – Final plan design sets and documents for park development - $60,000

Fund 120 – III CORPS Drug Task Force

The City of Wahoo was a member of an interlocal agency known as III CORPS. Member communities include the City of Fremont, City of Blair, Dodge County, Cuming County, Saunders County, and Washington County. The City of Wahoo did handle all finances for III CORPS including deposit of member contributions and payment of all invoices for the agency. In FY 2024-25 all accounting responsibilities and fund balances were transferred to Saunders County.

Fund 121 – Emergency Medical Services

The City of Wahoo EMS Department provides emergency medical services not only for the City of Wahoo but also for the Wahoo Rural Fire District, Weston Rural Fire District, and a part of the Colon Rural Fire District. In addition, the Wahoo EMS Department responds to mutual aid calls by other departments as needed.

The Wahoo EMS Department employs an EMS Director, two full-time paramedics, and approximately five part-time paramedics. Between these employees the EMS Department provides 24-hour paramedic services to our area. In addition, the EMS Department relies on volunteer EMTs to be able to run a call. It is mandatory that there are two individuals on the squad before it leaves the station. The Department has been making between 900 and 1,000 calls per year. It has been the experience of the Department that call volume never decreases, but instead is on an upward trend each year.

The EMS Department is funded primarily with two sources of revenue. The first is the revenue that comes from billing to patients. The City contracts with One Billing Solutions to complete all billing to insurance companies, Medicare/Medicaid, and to patients. All revenue generated comes back to the EMS Department fund and is used to support operations. The second source of revenue is property taxes. This property tax revenue comes only from the property owners of Wahoo, with no property tax revenue coming from outside the City Limits of Wahoo even though service is provided in those areas.

Equipment needed by the department includes various pieces of medical equipment including cots and patient loading equipment, LUCAS chest compression device, electronic equipment for logging patient care, etc. The Department has two ambulances and an emergency early-response vehicle. In FY 2026-27, the department will replace their cardiac monitors/defibrillator (3) which are carried in all vehicles. This will be funded using local borrowing, with a total price of about $160,000.

Fund 122 – Chestnut Street Project and Debt

This fund is used to segregate the sales tax collected from the additional ½ cent approved by the voters to fund the Chestnut Street improvements completed in 2022.

When the sales tax issue was put to the voters the question was stated as follows:

"Shall the governing body of the incorporated municipality – the City of Wahoo - increase the local sales and use tax rate by an additional one-half of one percent (½%) from the current rate of one and one-half percent (1 ½%) to a rate of two percent (2%) and impose a sales and use tax at the increased rate upon the same transactions within such municipality on which the State of Nebraska is authorized to impose a tax, with all revenues generated by the additional one-half of one percent (½%) to be used for public infrastructure improvements, including the Chestnut Street Project?"

This was approved by the voters and went into effect on April 1, 2019. During the construction of the project the City was able to use bond anticipation notes as well as internal borrowing from the Utilities to keep interest costs low. When the project was complete, and the City secured permanent financing, we were able to borrow $4,255,000 with an interest rate ranging from 0.35% to 1.85%.

Which this was proposed and approved by the voters, the debt was structured based off an annual receipts from the sales tax of $265,000, with modest growth each year. This means we are collected more than what is needed to pay the annual debt service, and because the interest rate is so low, the City has invested the surplus funds, and is generating income (making money), that will be held and used to pay off bonds early. In August 2026 the Council authorized the placement of the extension of this sales tax to be placed on the November 2026 ballot, with plans to use the funding for a new Civic Center Facility. For information on this, please visit the City's website page on "Building Wahoo's Future".

Fund 123 – ARPA Funds

This fund was for the ARPA funds that were received by the City of Wahoo to cover some of the financial impacts of COVID 19 for our community. Project these dollars have been spent on include the following:

- $300,000 for the 2022 Water Project improvements that took place on Linden and Beech Streets,
- $5,062 for the purchase of the printer to print employee identification cards for our emergency management system, .
- $320,863 recovery of lost revenue for the Parks and Recreation Department and the Senior Center.
- $178,105 allocated to the purchase of the new Fire Engine for the Wahoo Department which is expected to serve the community for the next 20-25 years.

All compliance reports have been submitted as required, and the final closeout of reporting was completed in April 2026.

FY 2026-27 Summary Budget Report for City of Wahoo

	FY 2024-25 ACTUAL 9/30/2025	FY 2025-26 ESTIMATED 9/30/2026	FY 2025-26 BUDGET 9/30/2026	FY 2026-27 BUDGET 9/30/2027
Expenses				
PAYROLL				
Wages	$ (2,810,354)	$ (2,958,809)	$ (3,015,500)	$ (3,272,500)
Overtime	$ (78,469)	$ (84,241)	$ (98,000)	$ (92,000)
Benefits	$ (774,756)	$ (884,592)	$ (969,550)	$ (1,017,850)
Worker's Comp	$ (82,553)	$ (107,834)	$ (90,600)	$ (107,600)
Contracted Labor	$ -	$ -	$ -	$ -
Subtotal	**$ (3,746,132)**	**$ (4,035,476)**	**$ (4,173,650)**	**$ (4,489,950)**
OPERATING				
Rent - Land, Bldg, & Equip	$ (43,080)	$ (56,689)	$ (57,900)	$ (59,500)
Recreation Services	$ (4,156)	$ (5,090)	$ (5,750)	$ (5,750)
Contracted Billing Fees	$ (45,736)	$ (55,586)	$ (45,000)	$ (49,000)
Supplies	$ (144,910)	$ (143,251)	$ (180,550)	$ (187,800)
Supplies - Reimburseable	$ (126,895)	$ (139,034)	$ (130,500)	$ (130,000)
Library Materials	$ (25,306)	$ (27,898)	$ (29,500)	$ (32,500)
Maintenance	$ (434,930)	$ (534,962)	$ (527,450)	$ (509,900)
Education/Training	$ (31,848)	$ (38,722)	$ (33,250)	$ (38,600)
Memberships	$ (48,347)	$ (30,301)	$ (31,100)	$ (32,000)
Insurance	$ (163,869)	$ (299,201)	$ (247,050)	$ (294,950)
Utilities	$ (208,941)	$ (219,883)	$ (213,850)	$ (218,350)
Fuel Expense	$ (60,780)	$ (68,927)	$ (77,000)	$ (77,700)
Fees and Taxes	$ (56,206)	$ (55,700)	$ (53,500)	$ (56,000)
Nuisance Abatement Expenses	$ (192)	$ -	$ (5,000)	$ (5,000)
Sales Tax Refund (LB 775 Funds)	$ -	$ -	$ -	$ -
Other Operating	$ (162,988)	$ (162,223)	$ (169,350)	$ (174,150)
Subtotal	**$ (1,558,185)**	**$ (1,837,467)**	**$ (1,806,750)**	**$ (1,871,200)**
PROFESSIONAL SERVICES				
Attorney	$ (25,492)	$ (24,978)	$ (34,375)	$ (31,400)
Engineering	$ (47,986)	$ (50,225)	$ (105,000)	$ (55,000)
Appraisal	$ -	$ -	$ -	$ -
Accountant	$ (19,000)	$ (20,000)	$ (22,000)	$ (20,000)

FY 2026-27 Summary Budget Report for City of Wahoo

	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 BUDGET
Other Consultant	$ (39,194)	$ (77,198)	$ (102,200)	$ (187,140)
Subtotal	**$ (131,672)**	**$ (172,401)**	**$ (263,575)**	**$ (293,540)**
ECONOMIC DEVELOPMENT SUPPORT	**$ (90,000)**	**$ (144,506)**	**$ (90,000)**	**$ (90,000)**
CDBG REVOLVING LOAN FUND	**$ -**	**$ -**	**$ -**	**$ -**
GRANT EXPENSE	**$ (185,400)**	**$ (60,739)**	**$ (103,000)**	**$ (42,750)**
III CORPS EXPENSE	**$ (481,920)**	**$ (144,512)**	**$ -**	**$ -**
DEBT SERVICE				
Principal	$ (615,000)	$ (605,000)	$ (605,000)	$ (3,277,775)
Interest	$ (228,140)	$ (219,109)	$ (218,911)	$ (162,257)
Debt Payment for Utilities (reimbursed)	$ (576,190)	$ (149,436)	$ (149,440)	$ (147,213)
Direct Borrowing Payments	$ (256,392)	$ (214,698)	$ (214,846)	$ (194,266)
Bond Financing Expenses	$ -	$ -	$ -	$ (40,000)
Subtotal	**$ (1,675,722)**	**$ (1,188,243)**	**$ (1,188,197)**	**$ (3,821,511)**
CAPITAL OUTLAY				
Office Furniture & Equipment / Computer	$ (23,015)	$ (4,413)	$ (19,700)	$ (16,500)
Vehicles	$ (734,728)	$ (653,594)	$ (769,316)	$ (205,000)
Other Equipment / Communication	$ (191,119)	$ (127,047)	$ (169,500)	$ (358,500)
Land	$ -	$ -	$ -	$ -
Structures, Building & Improv.	$ (385,041)	$ (536,109)	$ (813,500)	$ (1,206,000)
Infrastructure / Subdivisions	$ (605,722)	$ (80,699)	$ (200,000)	$ (200,000)
Lake Wanahoo	$ -	$ -	$ -	$ -
Subtotal	**$ (1,939,625)**	**$ (1,401,862)**	**$ (1,972,016)**	**$ (1,986,000)**
TIF EXPENSES	**$ (347,943)**	**$ (397,717)**	**$ (376,445)**	**$ (343,955)**
TRANSFERS OUT	**$ (1,644,248)**	**$ (2,144,400)**	**$ (1,647,500)**	**$ (2,535,701)**
TOTAL EXPENSES	**$ (11,800,847)**	**$ (11,527,323)**	**$ (11,621,133)**	**$ (15,474,607)**

FY 2026-27 Summary Budget Report for City of Wahoo

	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 BUDGET
Revenues				
GRANTS				
Grant Proceeds	$ 614,202	$ 171,147	$ 170,500	$ 67,750
Grant Matching Funds	$ -	$ -	$ -	$ -
Grant - Other	$ -	$ 500	$ -	$ -
Subtotal	**$ 614,202**	**$ 171,647**	**$ 170,500**	**$ 67,750**
STATE				
Highway Allocation	$ 687,688	$ 683,996	$ 688,172	$ 689,450
Motor Vehicle Fees	$ 45,972	$ 46,905	$ 48,500	$ 48,500
Pro-Rata	$ 4,843	$ 5,138	$ 4,500	$ 4,500
State Aid	$ 1,706	$ 1,713	$ 1,700	$ 1,700
Municipal Equalization Tax	$ 140,870	$ 202,000	$ 202,000	$ 212,800
Mutual Finance Org. Funds	$ 46,499	$ 47,688	$ 45,000	$ 47,000
Subtotal	**$ 927,578**	**$ 987,440**	**$ 989,872**	**$ 1,003,950**
LOCAL				
Charge for Services/Sales	$ 624,115	$ 678,317	$ 585,675	$ 702,675
Sale of Lots	$ 11,800	$ 12,300	$ 14,000	$ 14,000
Fines & Fees	$ 1,250	$ 1,848	$ 3,100	$ 3,100
Licenses & Permits	$ 96,004	$ 94,801	$ 100,600	$ 100,700
Franchise/Occupation Tax	$ 312,696	$ 303,058	$ 331,500	$ 334,500
Investment Income	$ 102,447	$ 95,207	$ 74,850	$ 86,463
Reimbursements	$ 940,818	$ 409,817	$ 366,440	$ 370,213
Donations	$ 785,002	$ 80,797	$ 80,000	$ 66,600
Miscellaneous Revenue	$ 52,616	$ 48,255	$ 50,300	$ 48,900
Keno Revenue	$ 33,757	$ 31,767	$ 35,000	$ 35,000
Programs & Admissions	$ 574,888	$ 584,291	$ 570,500	$ 574,700
Local Sales Tax	$ 1,966,678	$ 2,027,869	$ 1,971,000	$ 2,013,000
Subtotal	**$ 5,502,073**	**$ 4,368,327**	**$ 4,182,965**	**$ 4,349,851**
COUNTY COLLECTED TAXES				
Property Tax	$ 2,169,052	$ 2,303,436	$ 2,481,684	$ 2,546,543

FY 2026-27 Summary Budget Report for City of Wahoo

	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 BUDGET
Homestead Exemption	$ 143,603	$ 133,445	$ -	$ -
Motor Vehicle Tax	$ 143,367	$ 142,338	$ 146,400	$ 156,400
County Road Tax	$ -	$ -	$ -	$ -
Cash Device Tax	$ -	$ 2,878	$ -	$ 3,200
Personal Property Tax Relief	$ -	$ -	$ -	$ -
Subtotal	**$ 2,456,022**	**$ 2,582,097**	**$ 2,628,084**	**$ 2,706,143**
SPECIAL ASSESSMENTS	**$ 317,987**	**$ 929,030**	**$ 841,000**	**$ 693,254**
CDBG REVOLVING LOAN FUND	**$ -**	**$ -**	**$ -**	**$ -**
III CORP REVENUE	**$ 252,995**	**$ 600**	**$ -**	**$ -**
TIF REVENUE	**$ 312,012**	**$ 338,649**	**$ 319,500**	**$ 357,800**
BORROWED FUNDS				
Loan Proceeds	$ -	$ -	$ -	$ -
Bond Proceeds	$ -	$ 229,803	$ 232,000	$ 1,830,000
Subtotal	**$ -**	**$ 229,803**	**$ 232,000**	**$ 1,830,000**
TRANSFERS IN	**$ 1,644,248**	**$ 2,129,399**	**$ 1,632,500**	**$ 2,520,701**
TOTAL REVENUE	**$ 12,027,117**	**$ 11,736,992**	**$ 10,996,421**	**$ 13,529,449**
AFFECT ON CASH BALANCE	**$ 226,270**	**$ 209,669**	**$ (624,712)**	**$ (1,945,158)**
Beginning Cash Balance	**$ 4,441,297**	**$ 4,667,566**	**$ 4,667,566**	**$ 4,877,235**
Revenues	**$ 12,027,117**	**$ 11,736,992**	**$ 10,996,421**	**$ 13,529,449**
Expenses	**$ (11,800,847)**	**$ (11,527,323)**	**$ (11,621,133)**	**$ (15,474,607)**
Ending Cash Balance	**$ 4,667,566**	**$ 4,877,235**	**$ 4,042,854**	**$ 2,932,077**

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
GENERAL FUND						
ADMINISTRATIVE & GENERAL						
101-01-419.000	INTEREST INCOME	47,060.73-	56,011.09-	35,339.00-	25,000.00-	30,000.00-
101-01-454.000	RENTS	41,701.54-	42,444.09-	43,206.00-	43,000.00-	43,000.00-
101-01-456.200	PHOTO COPY SALES	183.60-	135.00-	75.00-	200.00-	200.00-
101-01-456.300	SALE OF PROP/INSURANCE PROCEED	110,689.74-	.00	793.00-	.00	.00
101-01-456.500	REIMBURSEMENTS/REFUNDS	8,792.27-	8,694.04-	9,261.00-	10,000.00-	10,000.00-
101-01-456.505	REIMBURSEMENT OF NUISANCE EXP	20,481.36-	.00	.00	5,000.00-	5,000.00-
101-01-456.510	REIMBURSEMENTS OF PAYROLL EXP	49,863.76-	47,879.42-	43,572.00-	62,000.00-	63,000.00-
101-01-456.550	REIMBURSEMENT OF FUEL COSTS	88,652.53-	88,384.14-	91,267.00-	90,000.00-	90,000.00-
101-01-456.551	FUEL PUMP REPLACEMENT CONT.	2,666.82-	3,965.94-	3,775.00-	4,000.00-	4,000.00-
101-01-456.600	TRANSFERS IN	40,000.00-	40,000.00-	40,000.00-	40,000.00-	75,000.00-
101-01-460.000	PROPERTY TAX LEVY	137,417.40-	150,346.12-	177,050.00-	192,214.00-	195,521.00-
101-01-461.000	HOMESTEAD EXEMPTION	9,347.71-	9,950.10-	10,236.00-	.00	.00
101-01-467.200	MUNICIPAL EQUALIZATION AID TAX	20,000.00-	39,869.76-	22,000.00-	22,000.00-	32,800.00-
101-01-468.100	OCCUPATION/FRANCHISE TAX	234,754.63-	236,822.06-	236,163.00-	250,000.00-	250,000.00-
101-01-468.200	CASH DEVICE TAX	.00	.00	2,878.00-	.00	3,200.00-
101-01-468.800	LOAN PROCEEDS	39,000.00-	.00	.00	.00	.00
101-01-469.000	OTHER TAXES	227.41-	235.94-	170.00-	300.00-	300.00-
101-01-470.000	ALCOHOLIC BEVERAGE LICENSES	4,500.00-	4,450.00-	4,350.00-	4,500.00-	4,500.00-
101-01-472.000	TOBACCO LICENSES	200.00-	230.00-	100.00-	200.00-	100.00-
101-01-473.000	MOBILE FOOD VENDOR/PEDDLER	230.00-	980.00-	510.00-	500.00-	500.00-
101-01-475.000	DOG LICENSES	3,970.00-	3,220.00-	3,091.00-	4,000.00-	4,000.00-
101-01-479.000	OTHER PERMITS, LICENSES & FEES	8,640.00-	7,370.00-	7,920.00-	8,000.00-	8,000.00-
101-01-483.000	DONATIONS	330.00-	.00	900.00-	.00	1,000.00-
101-01-496.100	OTHER GRANTS (NON-FED/STATE)	.00	.00	500.00-	.00	.00
101-01-546.110	SALARIES & WAGES	335,333.60	342,060.00	378,800.00	397,000.00	434,000.00
101-01-546.120	OVERTIME WAGES	1,678.29	3,672.00	4,089.00	5,000.00	7,000.00
101-01-546.215	EMPLOYEE BENEFITS	97,719.07	110,226.76	104,499.00	121,000.00	124,000.00
101-01-546.270	WORKERS COMPENSATION INS.	520.02	747.64	1,179.00	600.00	1,000.00
101-01-550.000	RENTS-LAND/BLDGS/EQUIP	.00	2,955.79	19,200.00	17,600.00	19,200.00
101-01-550.215	UNIFORM BENEFITS	308.57	45.09	45.00	50.00	50.00
101-01-550.310	MATERIALS & SUPPLIES	3,899.03	3,255.88	5,185.00	4,000.00	4,500.00
101-01-550.311	MATERIALS & SUPPLIES-REIMB.	.00	.00	284.00	.00	.00
101-01-550.315	GAS & DIESEL - REIMBURSEABLE	96,942.53	83,381.35	103,752.00	90,000.00	90,000.00
101-01-550.320	POSTAGE	1,635.33	1,790.86	2,086.00	2,000.00	2,000.00
101-01-550.330	PRINTING & PUBLICATION	6,999.88	9,226.34	9,557.00	8,000.00	9,000.00
101-01-550.340	GAS, OIL, FUEL - CAR & EQUIP	75.53	751.50	626.00	1,000.00	1,000.00
101-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	16,363.16	16,476.63	13,081.00	16,000.00	10,000.00
101-01-550.390	MEMBERSHIP & CERTIF. DUES	22,226.50	44,500.67	26,567.00	25,000.00	27,000.00
101-01-550.410	EDUCATION & TRAINING EXPENSE	5,127.72	7,275.53	11,461.00	8,000.00	10,000.00
101-01-550.415	EMPLOYEE APPRECIATION EXPENSE	1,702.63	2,652.29	2,829.00	3,000.00	3,000.00
101-01-550.420	INSURANCE & BONDS	20,897.20	24,463.18	26,533.00	24,500.00	27,000.00
101-01-550.500	UNIFORMS	1,245.75	620.00	450.00	1,000.00	1,000.00
101-01-550.985	NUISANCE ABATEMENT EXPENSE	3,176.61	191.80	.00	5,000.00	5,000.00
101-01-550.990	OTHER MISC. OPERATING EXPENSE	25.00	2,958.93-	894.00	1,000.00	1,000.00
101-01-554.630	BUILDING MAINTENANCE	14,678.15	17,008.07	6,242.00	15,000.00	3,000.00

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
101-01-554.640	CAR/TRUCK MAINTENANCE	.00	14.00	.00	.00	.00
101-01-554.650	EQUIPMENT MAINTENANCE	6,035.00	4,405.49	9,224.00	6,000.00	6,000.00
101-01-554.660	COMPUTER/SOFTWARE MAINTENANC	26,661.88	23,401.96	28,409.00	40,000.00	35,000.00
101-01-921.520	ELECTION COSTS	100.00	606.64	100.00	1,500.00	1,500.00
101-01-923.010	CONSULTANTS-ATTORNEYS	21,485.00	16,522.00	17,548.00	25,000.00	25,000.00
101-01-923.020	CONSULTANTS-ENGINEERING	2,390.00	300.00	2,275.00	5,000.00	5,000.00
101-01-923.050	CONSULTANTS - ACCOUNTANTS	18,000.00	19,000.00	20,000.00	22,000.00	20,000.00
101-01-923.060	CONSULTANTS - OTHER	24,545.00	13,590.00	10,401.00	10,000.00	10,000.00
101-01-927.020	TRANSFERS TO OTHER FUNDS	.00	.00	2,501.00	.00	.00
101-01-927.030	TRANSFER FOR FINES & LICENSES	4,591.66	5,392.40	4,450.00	4,500.00	4,500.00
101-01-940.700	OFFICE FURNITURE & EQUIPMENT	2,173.83	.00	378.00	.00	.00
101-01-940.705	COMPUTER EQUIPMENT	8,329.79	2,440.00	1,725.00	2,500.00	2,000.00
101-01-940.720	OTHER EQUIPMENT	2,164.75	.00	.00	.00	4,000.00
	GENERAL FUND Revenue Total:	868,709.50-	740,987.70-	733,156.00-	760,914.00-	820,121.00-
	GENERAL FUND Expenditure Total:	747,031.48	754,014.94	814,370.00	861,250.00	891,750.00
	Total GENERAL FUND:	121,678.02-	13,027.24	81,214.00	100,336.00	71,629.00

POLICE FUND

ADMINISTRATIVE & GENERAL

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
102-01-419.000	INTEREST INCOME	1,000.00-	1,000.00-	9,984.00-	11,000.00-	5,000.00-
102-01-456.000	OTHER REVENUES	823.75-	500.00-	500.00-	1,000.00-	1,000.00-
102-01-456.300	SALE OF PROP/INSURANCE PROCEED	2,184.00-	.00	1,198.00-	.00	.00
102-01-456.500	REIMBURSEMENTS/REFUNDS	197.31-	1,712.71-	.00	1,000.00-	1,000.00-
102-01-456.600	TRANSFERS IN	40,000.00-	40,000.00-	40,000.00-	40,000.00-	40,000.00-
102-01-460.000	PROPERTY TAX LEVY	558,844.87-	598,406.31-	625,343.00-	675,000.00-	700,000.00-
102-01-460.200	MOTOR VEHICLE TAX FUND	103,319.38-	102,443.15-	98,348.00-	100,000.00-	110,000.00-
102-01-461.000	HOMESTEAD EXEMPTION	37,390.72-	39,571.38-	35,944.00-	.00	.00
102-01-462.000	MOTOR VEHICLE PRO-RATA	4,109.26-	4,327.43-	4,602.00-	4,000.00-	4,000.00-
102-01-467.200	MUNICIPAL EQUALIZATION AID TAX	13,406.43-	35,000.00-	50,000.00-	50,000.00-	50,000.00-
102-01-475.100	DOG TAG LATE CHARGE FEES	600.00-	240.00-	260.00-	500.00-	500.00-
102-01-477.000	GUN PERMIT FEES	55.00-	85.00-	80.00-	100.00-	100.00-
102-01-480.000	FINES	217.35-	79.25-	108.00-	500.00-	500.00-
102-01-481.000	ADMINISTRATIVE FEES-FINES	1,057.65-	845.75-	1,400.00-	2,000.00-	2,000.00-
102-01-483.000	DONATIONS	10,916.39-	265,604.84-	2,656.00-	.00	.00
102-01-496.000	FEDERAL/STATE GRANTS	2,575.50-	7,295.60-	750.00-	.00	.00
102-01-496.100	GRANT FUNDS - STOP PROGRAM	.00	3,805.47-	.00	.00	.00
102-01-546.110	SALARIES & WAGES	531,120.20	588,049.33	632,409.00	647,000.00	650,000.00
102-01-546.120	OVERTIME WAGES	20,054.49	15,074.01	17,856.00	33,000.00	20,000.00
102-01-546.215	EMPLOYEE BENEFITS	107,549.18	116,091.01	142,210.00	181,000.00	186,000.00
102-01-546.270	WORKERS COMPENSATION INS.	31,572.32	40,013.33	36,385.00	33,600.00	38,000.00
102-01-550.310	MATERIALS & SUPPLIES	6,415.11	4,279.80	5,086.00	5,000.00	5,000.00
102-01-550.320	POSTAGE	467.39	458.22	438.00	500.00	500.00
102-01-550.330	PRINTING & PUBLICATION	60.34	112.96	189.00	500.00	500.00

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
102-01-550.340	GAS, OIL, FUEL - CAR & EQUIP	16,222.47	15,022.47	12,929.00	16,000.00	16,000.00
102-01-550.350	CHEMICALS/POISON & LAB EXPENSE	1,117.77	.00	105.00	1,500.00	1,000.00
102-01-550.355	NON-DEPT. MEDICAL EXPENSE	.00	908.31	.00	.00	.00
102-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	7,017.13	6,330.27	12,473.00	4,500.00	11,500.00
102-01-550.390	MEMBERSHIP & CERTIF. DUES	917.00	400.00	360.00	1,000.00	500.00
102-01-550.400	MILEAGE	.00	.00	.00	1,000.00	500.00
102-01-550.410	EDUCATION & TRAINING EXPENSE	198.60	820.89	7,938.00	4,000.00	5,000.00
102-01-550.420	INSURANCE & BONDS	11,104.39	13,455.46	14,867.00	13,000.00	15,000.00
102-01-550.500	UNIFORM EXPENSE	4,390.62	4,389.97	3,971.00	5,000.00	4,000.00
102-01-550.900	FEDERAL/STATE GRANT EXPENSE	.00	7,295.60	.00	.00	.00
102-01-550.990	OTHER MISC. OPERATING EXPENSE	2,808.28	149.63	75.00	1,000.00	500.00
102-01-554.630	BUILDING MAINTENANCE	.00	.00	1,736.00	.00	.00
102-01-554.640	CAR/TRUCK MAINTENANCE	17,365.24	11,503.54	8,205.00	16,000.00	10,000.00
102-01-554.650	EQUIPMENT MAINTENANCE	261.39	1,086.69	2,138.00	1,000.00	2,000.00
102-01-554.660	COMPUTER/SOFTWARE MAINTENANC	27,344.66	24,945.51	11,960.00	27,500.00	20,000.00
102-01-554.690	OTHER MAINTENANCE EXPENSE	50.00	.00	.00	.00	.00
102-01-923.010	CONSULTANTS-ATTORNEYS	2,055.50	.00	1,040.00	3,000.00	1,000.00
102-01-927.030	TRANSFER FOR FINES & LICENSES	217.00	54.15	108.00	1,000.00	1,000.00
102-01-940.705	COMPUTER EQUIPMENT	5,746.42	7,977.66	.00	5,000.00	5,000.00
102-01-940.710	VEHICLES	1,000.00	44,848.00	.00	50,000.00	50,000.00
102-01-940.720	OTHER EQUIPMENT	20,248.70	11,797.16	.00	5,000.00	5,000.00
102-01-940.725	COMMUNICATION EQUIPMENT	.00	805.47	.00	.00	.00
102-01-940.740	STRUCTURES, BLDG & IMPROV.	.00	.00	16,545.00	.00	335,000.00

Budget notes:

~2027 250,000 Structure

POLICE FUND Revenue Total:	776,697.61-	1,100,916.89-	871,173.00-	885,100.00-	914,100.00-
POLICE FUND Expenditure Total:	815,304.20	915,869.44	929,023.00	1,056,100.00	1,383,000.00
Total POLICE FUND:	38,606.59	185,047.45-	57,850.00	171,000.00	468,900.00

STREET FUND

ADMINISTRATIVE & GENERAL

103-01-415.810	SALE OF MERCH.& SERV.(TAXABLE)	11,451.00-	5,210.00-	1,952.00-	5,000.00-	5,000.00-
103-01-415.820	SALE OF MERCH.& SERV.(NON-TAX)	9,495.00-	14,310.00-	12,000.00-	10,000.00-	12,000.00-
103-01-419.000	INTEREST INCOME	2,000.00-	2,000.00-	2,000.00-	2,000.00-	2,000.00-
103-01-456.300	SALE OF PROP/INSURANCE PROCEED	10,822.63-	7,838.50-	13,072.00-	.00	.00
103-01-456.500	REIMBURSEMENTS/REFUNDS	171.69-	352.38-	5,587.00-	.00	5,000.00-
103-01-456.600	TRANSFERS IN	70,000.00-	70,000.00-	70,000.00-	70,000.00-	.00
103-01-460.000	PROPERTY TAX LEVY	353,426.47-	376,656.08-	393,716.00-	425,000.00-	430,000.00-
103-01-460.200	MOTOR VEHICLE TAX FUND	23,111.47-	28,630.53-	32,195.00-	34,400.00-	34,400.00-
103-01-461.000	HOMESTEAD EXEMPTION	23,680.83-	24,887.64-	22,631.00-	.00	.00
103-01-462.100	MOTOR VEHICLE FEE FUNDS	48,404.64-	45,972.14-	46,905.00-	48,500.00-	48,500.00-
103-01-464.000	HIGHWAY ALLOCATION	676,693.23-	683,688.36-	681,996.00-	686,172.00-	687,450.00-

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
103-01-464.100	INCENTIVE PAYMENT	4,000.00-	4,000.00-	2,000.00-	2,000.00-	2,000.00-
103-01-465.000	LOCAL SALES TAX	216,411.72-	204,646.25-	185,493.00-	213,000.00-	213,000.00-
103-01-496.000	FEDERAL/STATE GRANTS	.00	.00	134,084.00-	100,000.00-	.00
103-01-496.100	GRANT FUNDS - OTHER	.00	500.00-	.00	.00	.00
103-01-546.110	SALARIES & WAGES	298,341.77	328,648.68	365,464.00	382,000.00	482,000.00
103-01-546.120	OVERTIME WAGES	14,457.66	11,319.06	11,962.00	20,000.00	23,000.00
103-01-546.140	REIMBURSABLE WAGES	2,631.85	6,307.17	2,830.00	.00	.00
103-01-546.215	EMPLOYEE BENEFITS	99,087.60	96,878.94	116,147.00	151,000.00	173,000.00
103-01-546.270	WORKERS COMPENSATION INS.	14,986.64	18,652.69	27,806.00	16,000.00	25,000.00
103-01-550.000	RENTS-LAND/BLDG./EQUIP.	34,810.00	34,810.00	34,710.00	35,000.00	35,000.00
103-01-550.310	MATERIALS & SUPPLIES	3,828.08	7,353.27	7,186.00	8,000.00	8,000.00
103-01-550.320	POSTAGE	.00	.00	31.00	.00	.00
103-01-550.330	PRINTING & PUBLICATION	30.17	1,242.37	229.00	1,500.00	1,000.00
103-01-550.340	GAS, OIL, FUEL - CAR & EQUIP	23,816.27	20,278.74	25,126.00	25,000.00	25,000.00
103-01-550.350	CHEMICALS/POISON & LAB EXPENSE	199.99	.00	.00	.00	.00
103-01-550.351	CHEMICALS/MOSQUITO CONTROL	3,607.30	3,941.45	5,020.00	5,000.00	5,000.00
103-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	13,047.35	12,341.61	13,717.00	16,000.00	15,000.00
103-01-550.370	HEATING FUEL/GAS	.00	40.00	.00	.00	.00
103-01-550.380	TOOLS	1,247.96	3,020.03	391.00	2,500.00	2,500.00
103-01-550.390	MEMBERSHIP & CERTIF. DUES	623.00	90.00	245.00	500.00	500.00
103-01-550.410	EDUCATION & TRAINING EXPENSE	536.33	2,250.54	2,485.00	2,000.00	2,500.00
103-01-550.420	INSURANCE & BONDS	29,981.17	36,819.17	49,837.00	35,000.00	50,000.00
103-01-550.480	ALCOHOL/DRUG TESTING EXPENSE	167.60	466.60	111.00	500.00	500.00
103-01-550.490	DIGGER'S HOTLINE EXPENSE	328.98	486.07	428.00	600.00	500.00
103-01-550.500	UNIFORMS	5,700.95	4,747.00	3,562.00	10,000.00	7,000.00
103-01-550.510	ASPHALT/GRAVEL/CONCRETE	18,704.40	18,815.97	15,373.00	30,000.00	30,000.00
103-01-550.520	CULVERTS	773.14	3,463.11	.00	5,000.00	5,000.00
103-01-550.530	PAVEMENT MARKING	13,203.35	12,317.99	13,658.00	15,000.00	15,000.00
103-01-550.540	TRAFFIC CONTROL	13,078.65	14,980.74	11,503.00	15,000.00	15,000.00
103-01-550.990	OTHER MISC. OPERATING EXPENSE	.00	647.50	.00	.00	.00
103-01-554.110	SALARIES & WAGES - SS/HC MAINT	10,863.98	13,217.70	8,850.00	.00	.00
103-01-554.215	EMPLOYEE BENEFITS-SS/HC MAINT	4,133.97	5,386.41	3,499.00	.00	.00
103-01-554.630	BUILDING MAINTENANCE	2,875.96	4,314.97	2,008.00	5,000.00	5,000.00
103-01-554.640	CAR/TRUCK MAINTENANCE	3,532.28	14,749.81	5,627.00	20,000.00	15,000.00
103-01-554.650	EQUIPMENT MAINTENANCE	23,969.70	18,839.47	36,731.00	30,000.00	30,000.00
103-01-554.655	COMPUTER/SOFTWARE MAINTENANC	1,824.85	1,799.11	2,453.00	2,000.00	2,500.00
103-01-554.660	STORM SEWER MAINTENANCE	40,692.23	52,435.86	4,099.00	50,000.00	50,000.00
103-01-554.670	SIGN MAINTENANCE	6,924.03	4,354.39	3,960.00	5,000.00	6,000.00
103-01-554.675	CURB GRINDING - CONTRACTED	.00	.00	2,346.00	.00	5,000.00
103-01-554.680	RESURFACING & STREET MAINT.	34,990.05	58,475.55	80,699.00	200,000.00	200,000.00
103-01-554.685	CRACK SEALING	49,991.00	.00	103,665.00	50,000.00	50,000.00
103-01-554.700	HANDICAP SIDEWALK MAINTENANCE	3,762.74	3,108.00	.00	3,500.00	3,500.00
103-01-599.110	SALARIES & WAGES-FREE SVC	429.16	173.77	1,169.00	.00	.00
103-01-599.120	OVERTIME WAGES-FREE SVC	.00	77.43	.00	.00	.00
103-01-599.215	EMPLOYEE BENEFITS-FREE SVC	91.43	29.64	157.00	.00	.00
103-01-923.010	CONSULTANTS-ATTORNEYS	351.00	216.00	460.00	1,000.00	1,000.00
103-01-923.020	CONSULTANTS-ENGINEERING	43,571.18	34,000.00	47,950.00	100,000.00	50,000.00

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
103-01-923.060	CONSULTANTS - OTHER	3,910.00	3,110.00	1,450.00	3,100.00	1,500.00
103-01-927.020	TRANSFERS TO OTHER FUNDS	.00	.00	333,415.00	2,500.00	.00
103-01-927.050	LOAN PAYABLE EXPENSE	.00	.00	.00	.00	102,775.00
103-01-928.000	CONTINGENCY/EMERGENCY FUND	.00	8,813.90	.00	.00	.00
103-01-940.705	COMPUTER EQUIPMENT	211.15	.00	.00	1,200.00	.00
103-01-940.710	VEHICLES	.00	81,710.00	100,032.00	150,000.00	50,000.00
103-01-940.720	OTHER EQUIPMENT	81,536.37	54,600.00	21,269.00	50,000.00	50,000.00
103-01-940.740	STRUCTURES, BLDG & IMPROV.	6,975.00	1,779.85	2,675.00	5,000.00	5,000.00
STREET LIGHT						
103-09-456.500	REIMBURSEMENTS/REFUNDS	19,812.96-	22,057.58-	.00	.00	.00
103-09-550.310	MATERIALS & SUPPLIES	6,960.10	4,579.77	.00	5,000.00	5,000.00
103-09-550.360	UTILITIES-ELEC./TELE./GARBAGE	18,648.35	18,949.55	18,597.00	18,000.00	18,000.00
103-09-554.670	ST LIGHT MAINT - LABOR ONLY	14,529.52	25,908.70	50,161.00	30,000.00	25,000.00
103-09-940.740	STRUCTURES, BLDG & IMPROV.	.00	22,074.96	47,108.00	110,000.00	50,000.00
STREET FUND Revenue Total:		1,469,481.64-	1,490,749.46-	1,603,631.00-	1,596,072.00-	1,439,350.00-
STREET FUND Expenditure Total:		953,964.26	1,072,623.54	1,586,201.00	1,616,900.00	1,645,775.00
Total STREET FUND:		515,517.38-	418,125.92-	17,430.00-	20,828.00	206,425.00
CEMETERY FUND						
ADMINISTRATIVE & GENERAL						
104-01-415.810	SALE OF MERCH.& SERV.(TAXABLE)	25.00-	.00	.00	.00	.00
104-01-419.000	INTEREST INCOME	539.26-	500.00-	500.00-	500.00-	500.00-
104-01-456.000	OTHER REVENUES	.00	436.80-	.00	.00	.00
104-01-456.400	SALE OF LOTS	6,400.00-	11,800.00-	12,300.00-	14,000.00-	14,000.00-
104-01-456.500	REIMBURSEMENTS/REFUNDS	.00	23.80-	.00	.00	.00
104-01-456.600	TRANSFERS IN	20,000.00-	20,000.00-	23,700.00-	20,000.00-	20,000.00-
104-01-460.000	PROPERTY TAX LEVY	78,489.24-	84,684.52-	94,037.00-	100,000.00-	105,000.00-
104-01-461.000	HOMESTEAD EXEMPTION	5,297.00-	5,599.74-	5,297.00-	.00	.00
104-01-467.200	MUNICIPAL EQUALIZATION AID	10,000.00-	15,000.00-	25,000.00-	25,000.00-	25,000.00-
104-01-483.000	DONATIONS	.00	25.00-	25.00-	.00	.00
104-01-490.000	GRAVE OPENINGS	25,000.00-	17,700.00-	16,000.00-	25,000.00-	20,000.00-
104-01-491.000	MARKER FOUNDATIONS	9,005.00-	12,921.80-	11,488.00-	14,000.00-	14,000.00-
104-01-496.000	FEDERAL/STATE GRANTS	.00	.00	3,206.00-	.00	.00
104-01-546.110	SALARIES & WAGES	74,808.42	88,264.63	103,880.00	106,000.00	110,000.00
104-01-546.120	OVERTIME WAGES	1,943.18	1,440.37	255.00	3,000.00	3,000.00
104-01-546.215	EMPLOYEE BENEFITS	27,614.03	25,643.22	32,747.00	44,000.00	38,000.00
104-01-546.270	WORKERS COMPENSATION INS.	2,937.91	3,047.59	3,671.00	4,000.00	4,000.00
104-01-550.310	MATERIALS & SUPPLIES	1,221.13	4,625.70	2,749.00	5,000.00	4,000.00
104-01-550.330	PRINTING & PUBLICATION	244.42	202.29	.00	500.00	500.00
104-01-550.340	GAS, OIL, FUEL - CAR & EQUIP	2,594.26	1,819.41	3,300.00	2,500.00	3,500.00
104-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	1,030.22	1,014.26	1,328.00	1,500.00	2,000.00
104-01-550.370	HEATING FUEL/GAS	1,140.90	591.48	190.00	1,500.00	500.00
104-01-550.380	TOOLS	369.99	951.47	150.00	1,000.00	500.00

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
104-01-550.410	EDUCATION & TRAINING EXPENSE	.00	90.00	25.00	500.00	1,000.00
104-01-550.420	INSURANCE & BONDS	2,101.90	2,692.32	3,493.00	3,000.00	4,000.00
104-01-550.500	UNIFORMS	825.72	68.00	714.00	500.00	500.00
104-01-550.510	ASPHALT/GRAVEL/CONCRETE	.00	.00	1,927.00	.00	5,000.00
104-01-550.820	REPURCHASE OF LOTS	300.00	2,400.00	.00	500.00	500.00
104-01-550.990	OTHER MISC. OPERATING EXPENSE	954.39	.00	.00	.00	.00
104-01-554.620	LAND MAINTENANCE	4,953.85	11,446.41	7,469.00	10,000.00	6,000.00
104-01-554.630	BUILDING MAINTENANCE	1,819.19	1,298.47	2,520.00	1,500.00	2,000.00
104-01-554.640	CAR/TRUCK MAINTENANCE	585.07	270.00	322.00	2,000.00	1,000.00
104-01-554.650	EQUIPMENT MAINTENANCE	2,277.53	212.01	978.00	2,500.00	2,000.00
104-01-554.660	COMPUTER/SOFTWARE MAINTENANC	31.20	97.16	693.00	200.00	1,000.00
104-01-923.060	CONSULTANTS - OTHER	.00	.00	3,700.00	.00	5,000.00
104-01-940.705	COMPUTER EQUIPMENT	.00	1,417.63	.00	.00	500.00
104-01-940.720	OTHER EQUIPMENT	6,588.25	7,000.00	10,000.00	10,000.00	4,000.00
	CEMETERY FUND Revenue Total:	154,755.50-	168,691.66-	191,553.00-	198,500.00-	198,500.00-
	CEMETERY FUND Expenditure Total:	134,341.56	154,592.42	180,111.00	199,700.00	198,500.00
	Total CEMETERY FUND:	20,413.94-	14,099.24-	11,442.00-	1,200.00	.00
PARKS & RECREATION FUND						
ADMINISTRATIVE & GENERAL						
105-01-456.600	TRANSFERS IN	497,702.35-	605,617.57-	561,497.00-	550,000.00-	575,000.00-
105-01-460.000	PROPERTY TAX	139,837.35-	162,919.47-	184,621.00-	200,000.00-	200,000.00-
105-01-461.000	HOMESTEAD EXEMPTION	9,347.71-	10,888.38-	10,650.00-	.00	.00
105-01-467.200	MUNICIPAL EQUALIZATION TAX	.00	.00	15,000.00-	15,000.00-	15,000.00-
105-01-483.000	DONATION	90,079.00-	.00	.00	.00	.00
105-01-496.000	FEDERAL/STATE GRANTS	.00	.00	7,298.00-	.00	.00
105-01-550.990	OTHER MISC. OPERATING EXPENSE	.00	.00	7,298.00	.00	.00
105-01-927.060	DIRECT SUPPORT FOR P & R	630,000.00	685,000.00	745,000.00	745,000.00	790,000.00
105-01-940.710	VEHICLES	89,493.00	47,020.00	.00	.00	.00
105-01-940.720	OTHER EQUIPMENT	11,478.94	47,425.42	26,768.00	20,000.00	.00
105-01-940.740	STRUCTURES, BLDG & IMPROV.	5,994.47	.00	.00	.00	.00
CIVIC CENTER						
105-03-401.050	SALES TAX	499,218.17-	511,192.15-	534,728.00-	530,000.00-	575,000.00-
105-03-401.100	PROPERTY TAX	130,781.83-	173,807.85-	195,271.00-	200,000.00-	200,000.00-
105-03-401.150	Municipal Equalization Tax	.00	.00	15,000.00-	15,000.00-	15,000.00-
105-03-402.050	ANNUAL	85,686.28-	83,884.15-	82,000.00-	80,000.00-	80,000.00-
105-03-402.075	MONTHLY	200,057.69-	216,503.23-	212,000.00-	210,000.00-	210,000.00-
105-03-402.080	INITIATION FEES	4,178.11-	4,396.07-	3,900.00-	4,000.00-	4,000.00-
105-03-402.100	DAILY	19,119.92-	20,834.30-	21,500.00-	20,000.00-	20,000.00-
105-03-403.050	ADULT ATHLETIC	3,432.50-	2,220.00-	2,493.00-	3,000.00-	3,000.00-
105-03-403.100	ADULT INSTRUCTIONAL	7,838.60-	6,172.47-	8,299.00-	7,000.00-	7,000.00-
105-03-403.150	YOUTH ATHLETIC	84,501.86-	79,101.00-	80,000.00-	83,000.00-	83,000.00-
105-03-403.200	YOUTH INSTRUCTIONAL	103,547.80-	87,914.42-	97,000.00-	92,000.00-	93,000.00-

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
105-03-403.250	SPECIAL EVENTS	1,164.00-	1,075.00-	925.00-	1,000.00-	1,000.00-
105-03-404.050	CIVIC CENTER	4,658.97-	5,134.96-	3,037.00-	4,500.00-	3,000.00-
105-03-404.150	GROUP/HOSTED PARTIES	1,745.55-	1,566.82-	1,000.00-	1,500.00-	1,500.00-
105-03-404.200	PARK SHELTERS/SCOUT HOUSE	545.54-	520.62-	610.00-	400.00-	500.00-
105-03-404.225	BALL FIELDS	13,560.00-	15,055.00-	15,475.00-	14,000.00-	16,000.00-
105-03-404.250	SENIOR CENTER	700.00-	800.00-	1,000.00-	1,000.00-	1,000.00-
105-03-405.050	HACKBERRY	17,231.18-	20,344.29-	18,001.00-	16,000.00-	18,000.00-
105-03-405.150	CIVIC CENTER	1,192.00-	1,000.00-	1,000.00-	1,000.00-	1,000.00-
105-03-406.050	DAILY ADMISSIONS	25,313.60-	29,233.04-	29,426.00-	28,000.00-	28,000.00-
105-03-406.100	SEASON PASSES	37,280.03-	38,874.77-	42,073.00-	38,000.00-	41,000.00-
105-03-406.150	CONCESSIONS	21,445.39-	20,777.63-	22,481.00-	22,000.00-	22,000.00-
105-03-406.200	RENTAL	6,010.10-	7,674.08-	8,068.00-	6,000.00-	7,000.00-
105-03-407.050	CONTRIBUTIONS/DONATIONS	2,809.00-	14,212.75-	4,390.00-	1,000.00-	1,000.00-
105-03-407.060	REFUNDS/REIMBURSEMENTS	22,014.32-	24,756.97-	39,999.00-	25,000.00-	25,000.00-
105-03-407.100	SALES TAX COLLECTED	27,161.42-	28,102.85-	29,000.00-	27,000.00-	28,000.00-
105-03-407.200	TANNING TAX	35.89-	54.06-	74.00-	75.00-	75.00-
105-03-407.250	SALE OF MERCH. - TAXABLE	1,833.36-	2,073.00-	2,498.00-	2,000.00-	2,000.00-
105-03-407.300	MISCELLANEOUS	106.74-	28.34-	1,220.00-	100.00-	100.00-
105-03-408.800	BANNER INCOME	6,050.00-	5,950.00-	6,000.00-	10,000.00-	10,000.00-
105-03-419.100	INTEREST INCOME	477.47-	621.87-	420.00-	.00	.00
105-03-546.110	SALARIES & WAGES - FT	386,220.08	451,814.19	501,000.00	493,000.00	522,500.00
105-03-546.115	SALARIES & WAGES - PT	208,435.59	294,582.23	344,999.00	327,500.00	341,000.00
105-03-546.215	EMPLOYEE BENEFITS	225,105.96	276,548.57	332,999.00	284,800.00	300,350.00
105-03-546.270	WORKERS COMPENSATION INS.	13,529.67	.00	14,600.00	14,600.00	15,300.00
105-03-550.100	RENT - LAND/EQUIP/BLDGS	1,285.00	840.00	995.00	1,300.00	1,300.00
105-03-550.310	MATERIALS & SUPPLIES	1,641.96	2,193.73	1,500.00	2,800.00	2,300.00
105-03-550.311	MATERIALS & SUPPLIES - REIMB	1,642.50	2,328.80	.00	1,500.00	.00
105-03-550.315	CONCESSIONS FOR RESALE	27,511.69	31,185.17	26,998.00	27,000.00	28,000.00
105-03-550.320	POSTAGE	286.52	310.40	499.00	650.00	650.00
105-03-550.330	PRINTING & PUBLICATION	1,124.34	783.84	752.00	1,000.00	1,000.00
105-03-550.335	ADVERTISING	2,795.57	3,011.97	3,997.00	3,000.00	3,000.00
105-03-550.340	GAS, OIL, FUEL - CAR & EQUIP	10,794.62	8,749.53	9,987.00	11,000.00	11,000.00
105-03-550.350	CHEMICALS/POOL	15,471.15	14,704.13	14,986.00	15,000.00	15,200.00
105-03-550.351	CHEMICALS/FERTILIZER & HERBICI	5,571.29	2,540.60	5,302.00	5,000.00	5,000.00
105-03-550.355	MEDICAL SUPPLIES	3,077.56	1,413.78	1,002.00	1,500.00	1,500.00
105-03-550.361	UTILITIES-ELEC/GAS/WATER/SEWER	101,355.54	105,376.16	106,003.00	99,000.00	101,000.00
105-03-550.362	UTILITIES-PHONE	8,990.07	9,073.70	9,403.00	10,200.00	9,700.00
105-03-550.363	UTILITIES-SANITATION	2,424.52	2,278.70	2,501.00	2,500.00	2,500.00
105-03-550.364	UTILITIES-CABLE TV	2,507.88	2,542.88	2,959.00	2,500.00	2,900.00
105-03-550.380	TOOLS	804.33	1,604.81	2,492.00	500.00	500.00
105-03-550.390	MEMBERSHIPS & DUES	434.13	523.24	621.00	500.00	500.00
105-03-550.395	DONATIONS/CONTRIBUTIONS	75.00	75.00	75.00	100.00	100.00
105-03-550.410	EDUCATION & TRAINING EXPENSE	1,077.20	815.18	2,857.00	1,250.00	1,450.00
105-03-550.420	INSURANCE & BONDS	76,007.65	.00	98,000.00	84,500.00	88,000.00
105-03-550.500	UNIFORM EXPENSE	4,929.28	3,003.00	3,500.00	3,750.00	3,850.00
105-03-550.510	AGGREGATE/ROCK/CONCRETE	959.44	910.75	.00	1,000.00	1,000.00
105-03-550.700	RECREATIONAL SERVICES	5,521.50	1,818.00	1,500.00	2,500.00	2,500.00

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
105-03-550.710	RECREATIONAL SUPPLIES	3,131.54	2,220.16	3,494.00	3,000.00	3,000.00
105-03-550.720	RENTAL/PARTY SUPPLIES	154.08	117.55	96.00	250.00	250.00
105-03-550.750	TECHNOLOGY SERVICES	3,130.00	2,958.19	3,314.00	3,000.00	3,000.00
105-03-550.840	FEES & TAXES	34,600.27	36,014.34	36,991.00	35,500.00	36,000.00
105-03-550.990	OTHER MISC. OPERATING EXPENSE	620.18	1,111.40	777.00	800.00	800.00
105-03-552.100	BANNER EXPENSE	11,789.29	11,889.17	8,648.00	10,000.00	10,000.00
105-03-554.620	LAND MAINTENANCE	3,439.97	2,036.44	20,485.00	1,500.00	4,000.00
105-03-554.622	TURF/FIELD MAINTENANCE	5,369.36	5,569.86	4,986.00	7,000.00	4,500.00
105-03-554.624	IRRIGATION MAINTENANCE	1,542.58	851.33	1,503.00	1,000.00	1,000.00
105-03-554.630	BUILDING MAINTENANCE	84,947.31	83,041.05	85,021.00	81,000.00	83,000.00
105-03-554.640	CAR/TRUCK MAINTENANCE	1,793.98	2,183.27	2,502.00	1,500.00	1,500.00
105-03-554.650	EQUIPMENT MAINTENANCE	9,388.37	10,880.88	11,492.00	10,000.00	10,000.00
105-03-554.670	SIGN MAINTENANCE	1,736.40	1,103.66	2,314.00	500.00	750.00
105-03-940.610	FITNESS/WEIGHT EQUIPMENT	176.26	2,379.77	.00	1,000.00	1,000.00
105-03-940.615	SPORTING EQUIPMENT	1,802.99	137.77	500.00	1,500.00	1,500.00
105-03-940.700	OFFICE FURNITURE & EQUIPMENT	.00	4,858.00	1,976.00	5,000.00	5,000.00
105-03-940.720	OTHER EQUIPMENT	221.94	8,828.12	6,540.00	5,000.00	5,000.00
105-03-940.740	STRUCTURES, BLDG & IMPROV.	4,375.00	1,842.50	1,843.00	2,000.00	2,000.00
SENIOR CENTER						
105-05-403.050	PROGRAM-BUSY WHEELS	2,679.50-	1,969.10-	1,955.00-	2,000.00-	2,000.00-
105-05-403.100	PROGRAM-MEAL PROGRAM	25,002.30-	25,891.85-	30,116.00-	25,000.00-	30,000.00-
105-05-403.105	PROGRAM-MEAL-SR SVCS DONATION	5,702.00-	4,651.00-	5,271.00-	6,000.00-	6,000.00-
105-05-403.200	PROGRAM-THRIFT STORE	99,436.87-	105,032.42-	121,949.00-	100,000.00-	120,000.00-
105-05-407.050	DONATIONS-UNSPECIFIED	970.00-	895.00-	1,279.00-	1,000.00-	1,000.00-
105-05-407.052	DONATIONS-COFFEE & SNACKS	920.35-	750.68-	899.00-	1,000.00-	1,000.00-
105-05-407.053	DONATIONS-FUNDRAISER	898.00-	176.00-	.00	1,000.00-	1,000.00-
105-05-407.060	SERVICES-COPY MACHINE	43.76-	.00	30.00-	.00	.00
105-05-407.400	SERVICES-UNAPP CASH PMT	.00	8.16	60.00-	.00	.00
105-05-456.500	Reimbursements	124.28-	.00	1,019.00-	.00	.00
105-05-550.310	GO-MATERIALS & SUPPLIES	19.99	.00	.00	100.00	100.00
105-05-550.315	GO-CONCESSIONS	2,218.98	1,766.71	2,060.00	2,500.00	2,500.00
105-05-550.320	GO-OFFICE SUPPLIES	2,473.90	3,136.16	1,970.00	3,500.00	3,500.00
105-05-550.330	GO-PRINTING & PUBLICATION	225.28	134.34	778.00	2,500.00	2,500.00
105-05-550.335	GO-ADVERTISING	.00	.00	.00	500.00	500.00
105-05-550.361	GO-UTILITY-ELEC/WATER/GAS/SEWE	6,000.00	6,000.00	6,000.00	6,500.00	7,000.00
105-05-550.364	GO-CABLE TV	720.00	720.00	720.00	1,500.00	1,500.00
105-05-550.385	GO-CONTRIBUTION TO MEAL PROG	5,702.00	5,113.00	5,882.00	6,000.00	6,000.00
105-05-550.390	GO-MEMBERSHIP & DUES	1,248.19	480.99	1,463.00	1,500.00	1,500.00
105-05-550.720	GO-ENTERTAINMENT EXPENSE	3,546.02	3,751.91	2,824.00	4,000.00	4,000.00
105-05-550.990	GO-MISC OPERATING EXPENSE	182.11	50.31	.00	500.00	500.00
105-05-551.110	PE-BUSY WHEELS-FUEL	1,768.85	1,338.40	1,504.00	1,800.00	2,000.00
105-05-551.115	PE-BUSY WHEELS-INSURANCE	626.52	.00	.00	750.00	1,000.00
105-05-551.120	PE-BUSY WHEELS-VEHICLE MAINT	2,970.32	396.14	4,773.00	2,500.00	5,000.00
105-05-551.125	PE-BUSY WHEELS-GEN EXPENSE	2,552.28	.00	.00	.00	.00
105-05-551.200	PE-MEAL PROGRAM	32,129.70	29,138.24	34,602.00	32,000.00	35,000.00
105-05-551.305	PE-THRIFT STORE-BLDG MAINT	.00	.00	2,763.00	3,000.00	3,000.00
105-05-551.310	PE-THRIFT STORE-MATRL & SUPPLI	578.96	2,621.43	663.00	1,000.00	1,000.00

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
105-05-551.315	PE-THRIFT STORE-SALES TAX	7,403.38	7,846.28	8,983.00	8,000.00	10,000.00
105-05-551.320	PE-THRIFT STORE-TELEPHONE	546.67	551.48	557.00	650.00	750.00
105-05-551.325	PE-THRIFT STORE-TRAILER INS	.00	.00	.00	300.00	250.00
105-05-551.330	PE-THRIFT STORE-GARBAGE	695.80	834.96	835.00	1,000.00	1,000.00
105-05-551.335	PE-THRIFT STORE-VOLUNTEER MEAL	4,192.27	4,308.72	4,173.00	5,000.00	5,000.00
105-05-551.340	PE-THRIFT STORE-MANAGER	22,905.59	28,560.29	31,065.00	30,000.00	35,000.00
105-05-551.345	PE-THRIFT STORE-TRANSFER 501C3	25,000.00	20,000.00	20,000.00	18,000.00	27,000.00
105-05-554.630	GO-BUILDING MAINTENANCE	14.98	4,205.93	8,509.00	2,500.00	5,000.00
105-05-554.650	GO-EQUIPMENT MAINTENANCE	.00	.00	.00	400.00	400.00
105-05-923.010	GO-LEGAL & PROFESSIONAL FEES	.00	500.00	350.00	.00	.00
105-05-940.710	VEHICLES	.00	.00	17,290.00	.00	.00
PARKS & RECREATION FUND Revenue Total:		2,202,440.79-	2,322,665.00-	2,420,532.00-	2,343,575.00-	2,447,175.00-
PARKS & RECREATION FUND Expenditure Total:		2,138,487.76	2,297,952.53	2,618,839.00	2,468,500.00	2,585,400.00
Total PARKS & RECREATION FUND:		63,953.03-	24,712.47-	198,307.00	124,925.00	138,225.00

FIRE FUND

ADMINISTRATIVE & GENERAL

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
106-01-419.000	INTEREST INCOME	2,000.00-	9,850.00-	1,832.00-	500.00-	928.00-
106-01-420.000	BONDS ISSUED	.00	.00	.00	232,000.00-	.00
106-01-456.300	SALE OF PROP/INSURANCE PROCEED	.00	9,201.00-	.00	.00	50,000.00-
106-01-456.500	REIMBURSEMENTS/REFUNDS	1,607.76-	127.50-	1,950.00-	2,000.00-	2,000.00-
106-01-460.000	PROPERTY TAX LEVY	157,331.89-	168,112.75-	180,821.00-	195,470.00-	202,572.00-
106-01-461.000	HOMESTEAD EXEMPTION	10,542.86-	11,111.76-	10,409.00-	.00	.00
106-01-467.300	MUTUAL FINANCE ORG FUNDS	46,346.74-	46,499.34-	47,688.00-	45,000.00-	47,000.00-
106-01-468.100	OCCUPATION/FRANCHISE TAX	10.00-	10.00-	10.00-	.00	.00
106-01-468.800	LOAN PROCEEDS	.00	.00	229,803.00-	.00	.00
106-01-483.000	DONATIONS	19,878.54-	171,857.31-	1,722.00-	.00	.00
106-01-496.100	GRANT REVENUE	.00	15,009.68-	.00	.00	.00
106-01-546.110	SALARIES & WAGES	10,675.12	11,000.13	11,699.00	13,000.00	13,000.00
106-01-546.215	EMPLOYEE BENEFITS	942.21	989.98	1,051.00	1,000.00	1,250.00
106-01-546.270	WORKERS COMPENSATION INS.	3,427.71	2,539.56	7,366.00	4,000.00	5,000.00
106-01-550.000	RENTS-LAND/BLDG./EQUIP.	340.80	1,654.46	457.00	1,500.00	1,500.00
106-01-550.310	MATERIALS & SUPPLIES	444.70	722.96	772.00	500.00	1,000.00
106-01-550.320	POSTAGE	5.08	.00	.00	.00	.00
106-01-550.330	PRINTING & PUBLICATION	.00	.00	16.00	.00	.00
106-01-550.340	GAS, OIL, FUEL - CAR & EQUIP	5,105.10	4,241.42	4,309.00	5,500.00	5,000.00
106-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	5,024.72	5,228.80	6,883.00	7,000.00	7,000.00
106-01-550.380	TOOLS	282.51	720.25	.00	1,000.00	1,000.00
106-01-550.400	MILEAGE	293.97	.00	652.00	500.00	750.00
106-01-550.410	EDUCATION & TRAINING EXPENSE	8,405.91	3,900.20	5,053.00	7,500.00	7,500.00
106-01-550.420	INSURANCE & BONDS	29,860.26	36,838.12	48,527.00	39,000.00	49,000.00
106-01-550.500	UNIFORMS	484.97	20.00	1,507.00	2,000.00	1,500.00
106-01-550.830	VOLUNTEER FIRE EXPENSE	4,973.00	4,999.97	6,000.00	5,000.00	6,000.00

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
106-01-550.990	OTHER MISC. OPERATING EXPENSE	79.37	612.88	163.00	850.00	500.00
106-01-554.620	LAND MAINTENANCE	.00	1,205.99	1,065.00	1,500.00	1,500.00
106-01-554.630	BUILDING MAINTENANCE	8,683.72	5,644.17	6,577.00	6,000.00	7,000.00
106-01-554.640	CAR/TRUCK MAINTENANCE	8,290.26	22,114.34	14,948.00	15,000.00	15,000.00
106-01-554.650	EQUIPMENT MAINTENANCE	14,686.42	11,576.65	19,968.00	12,000.00	20,000.00
106-01-554.660	COMPUTER/SOFTWARE MAINTENANC	257.40	1,879.75	2,777.00	2,000.00	3,000.00
106-01-923.010	CONSULTANTS-ATTORNEYS	52.50	.00	.00	.00	.00
106-01-927.050	LOAN PAYABLE EXPENSE	.00	.00	.00	.00	50,000.00
106-01-930.250	FIRE PREVENTION EXPENSE	277.03	16.80	.00	1,000.00	1,000.00
106-01-940.705	COMPUTER EQUIPMENT	.00	1,829.19	.00	2,000.00	.00
106-01-940.710	VEHICLES	.00	213,571.47	536,272.00	534,316.00	75,000.00
106-01-940.720	OTHER EQUIPMENT	45,237.93	52,391.79	28,984.00	25,000.00	25,000.00
106-01-940.725	COMMUNICATION EQUIPMENT	29,239.34	3,600.98	2,739.00	10,000.00	5,000.00
106-01-940.740	STRUCTURES, BLDG & IMPROV.	6,877.43	7,721.32	10,756.00	50,000.00	50,000.00
	FIRE FUND Revenue Total:	237,717.79-	431,779.34-	474,235.00-	474,970.00-	302,500.00-
	FIRE FUND Expenditure Total:	183,947.46	395,021.18	718,541.00	747,166.00	352,500.00
	Total FIRE FUND:	53,770.33-	36,758.16-	244,306.00	272,196.00	50,000.00

LIBRARY FUND

ADMINISTRATIVE & GENERAL

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
108-01-419.000	INTEREST INCOME	500.00-	500.00-	500.00-	500.00-	500.00-
108-01-451.000	MISC. SERVICE REVENUES	.00	21.25-	2.00-	.00	.00
108-01-452.000	CLASS FEES COLLECTED	75.00-	.00	.00	.00	.00
108-01-453.000	SC LIBRARY CARD FEES	3,917.00-	4,680.00-	4,675.00-	4,500.00-	4,700.00-
108-01-454.000	RENTS	235.00-	275.00-	485.00-	400.00-	500.00-
108-01-456.200	PHOTO COPY SALES	3,330.64-	3,142.31-	3,251.00-	3,000.00-	3,400.00-
108-01-456.500	REIMBURSEMENTS/REFUNDS	605.44-	619.77-	867.00-	700.00-	700.00-
108-01-456.600	TRANSFERS IN	55,000.00-	55,000.00-	55,000.00-	55,000.00-	110,000.00-
108-01-456.700	RESERVE FOR DON/REP. MATERIALS	.00	.00	.00	300.00-	300.00-
108-01-460.000	PROPERTY TAX LEVY	223,281.14-	239,027.11-	249,044.00-	264,000.00-	281,000.00-
108-01-460.200	MOTOR VEHICLE TAX FUND	12,398.33-	12,293.18-	11,795.00-	12,000.00-	12,000.00-
108-01-461.000	HOMESTEAD EXEMPTION	14,956.29-	15,803.64-	14,058.00-	.00	.00
108-01-467.000	STATE AID DISTRIBUTION	1,701.00-	1,706.00-	1,713.00-	1,700.00-	1,700.00-
108-01-467.200	MUNICIPAL EQUALIZATION AID	10,000.00-	18,000.00-	32,000.00-	32,000.00-	32,000.00-
108-01-483.000	DONATIONS	49,428.97-	48,925.83-	48,965.00-	55,000.00-	50,600.00-
108-01-496.000	FEDERAL/STATE GRANTS	.00	.00	309.00-	.00	.00
108-01-546.110	SALARIES & WAGES	170,680.66	182,534.01	204,009.00	204,000.00	265,000.00
108-01-546.215	EMPLOYEE BENEFITS	44,009.36	47,164.00	49,180.00	58,000.00	62,500.00
108-01-546.270	WORKERS COMPENSATION INS.	222.83	264.92	269.00	300.00	300.00
108-01-550.000	RENTS-LAND/BLDG./EQUIP.	2,255.92	1,123.81	870.00	1,500.00	1,500.00
108-01-550.215	UNIFORM BENEFITS	347.71	29.87	30.00	.00	.00
108-01-550.310	MATERIALS & SUPPLIES	1,433.49	1,326.10	2,556.00	2,650.00	2,700.00
108-01-550.320	POSTAGE	220.21	101.60	225.00	300.00	300.00

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
108-01-550.330	PRINTING & PUBLICATION	150.16	119.99	400.00	400.00	500.00
108-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	14,301.53	12,814.09	15,028.00	16,000.00	17,000.00
108-01-550.390	MEMBERSHIP & CERTIF. DUES	410.00	825.00	275.00	500.00	500.00
108-01-550.400	MILEAGE	.00	356.74	.00	200.00	200.00
108-01-550.410	EDUCATION & TRAINING EXPENSE	345.00	1,327.22	.00	500.00	650.00
108-01-550.420	INSURANCE & BONDS	16,878.97	21,387.99	23,238.00	21,000.00	24,000.00
108-01-550.500	UNIFORMS	605.00	300.00	300.00	300.00	300.00
108-01-550.560	BOOKS	20,033.36	17,104.28	16,192.00	20,000.00	20,000.00
108-01-550.570	PERIODICALS	1,333.98	1,457.72	746.00	1,500.00	1,500.00
108-01-550.810	AUDIOBOOKS/VIDEOS	6,193.81	6,743.74	10,960.00	8,000.00	1,000.00
108-01-550.820	DIGITAL CONTENT	.00	.00	.00	.00	10,000.00
108-01-550.900	FEDERAL/STATE GRANT EXPENSE	1,400.00	.00	.00	.00	.00
108-01-550.990	OTHER MISC. OPERATING EXPENSE	186.72	.00	129.00	.00	.00
108-01-554.620	LAND MAINTENANCE	450.00	522.07	500.00	650.00	650.00
108-01-554.630	BUILDING MAINTENANCE	18,424.89	23,482.69	19,759.00	22,000.00	24,000.00
108-01-554.650	EQUIPMENT MAINTENANCE	.00	386.53	150.00	700.00	700.00
108-01-554.660	COMPUTER/SOFTWARE MAINTENANC	12,314.90	12,985.33	11,714.00	13,000.00	13,000.00
108-01-923.010	CONSULTANTS-ATTORNEYS	.00	.00	100.00	.00	.00
108-01-927.050	LOAN PAYABLE EXPENSE	48,600.00	48,600.00	48,600.00	48,600.00	48,600.00
108-01-940.700	OFFICE FURNITURE & EQUIPMENT	2,258.95	.00	.00	.00	.00
108-01-940.705	COMPUTER EQUIPMENT	.00	875.00	.00	2,500.00	2,500.00
108-01-940.740	STRUCTURES, BLDG & IMPROV.	.00	6,500.00	.00	6,500.00	.00
	LIBRARY FUND Revenue Total:	375,428.81-	399,994.09-	422,664.00-	429,100.00-	497,400.00-
	LIBRARY FUND Expenditure Total:	363,057.45	388,332.70	405,230.00	429,100.00	497,400.00
	Total LIBRARY FUND:	12,371.36-	11,661.39-	17,434.00-	.00	.00

FEDERAL GRANT FUND (HSG REHAB)

ADMINISTRATIVE & GENERAL

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
109-01-456.600	TRANSFERS IN	.00	.00	1.00-	.00	.00
109-01-468.800	LOAN - PRINCIPAL PAYMENT	.00	20,388.82-	.00	.00	.00
109-01-496.000	FEDERAL/STATE GRANTS	150,404.36-	.00	10,250.00-	53,000.00-	42,750.00-
109-01-496.100	GRANT MATCH FUNDS (TRANSFER)	.00	.00	12,500.00-	10,000.00-	.00
109-01-550.900	GRANT/LOAN EXPENSE	150,404.36	.00	43,245.00	83,000.00	42,750.00
	FEDERAL GRANT FUND (HSG REHAB) Revenue Total:	150,404.36-	20,388.82-	22,751.00-	63,000.00-	42,750.00-
	FEDERAL GRANT FUND (HSG REHAB) Expenditure Total:	150,404.36	.00	43,245.00	83,000.00	42,750.00
	Total FEDERAL GRANT FUND (HSG REHAB):	.00	20,388.82-	20,494.00	20,000.00	.00

DEBT SERVICE FUND

ADMINISTRATIVE & GENERAL

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
110-01-419.000	INTEREST INCOME	3,281.27-	.00	1,672.00-	.00	3,000.00-
110-01-419.010	INTEREST INCOME-SPEC ASSESS	44,597.78-	29,278.57-	19,159.00-	30,000.00-	77,024.00-
110-01-456.500	REIMBURSEMENTS/REFUNDS	562,962.50-	576,190.00-	149,436.00-	149,440.00-	147,213.00-
110-01-456.600	TRANSFERS IN	.00	.00	.00	.00	810,701.00-
110-01-460.000	PROPERTY TAX LEVY	187,186.78-	232,984.58-	236,686.00-	255,000.00-	252,450.00-
110-01-461.000	HOMESTEAD EXEMPTION	12,450.53-	15,554.88-	13,577.00-	.00	.00
110-01-462.000	MOTOR VEHICLE PRO-RATA	461.97-	515.43-	536.00-	500.00-	500.00-
110-01-468.800	BOND PROCEEDS	.00	.00	.00	.00	1,650,000.00-
110-01-468.900	SPECIAL ASSESSMENTS	333,824.95-	185,168.53-	185,168.00-	138,000.00-	439,320.00-
110-01-469.000	OTHER TAXES	2.54-	87.98-	20.00-	.00	.00
110-01-550.990	OTHER MISC. OPERATING EXPENSE	48,240.54	59,360.66	49,825.00	53,600.00	50,000.00
110-01-554.660	COMPUTER/SOFTWARE MAINTENANC	1,641.60	2,328.80	2,355.00	2,500.00	2,500.00
110-01-923.010	CONSULTANTS-ATTORNEYS	2,750.00	1,375.00	1,375.00	1,375.00	1,400.00
110-01-923.080	BOND ISSUANCE EXPENSE	.00	.00	.00	.00	40,000.00
110-01-930.200	BOND PRINCIPAL	175,000.00	310,000.00	300,000.00	300,000.00	2,790,000.00
110-01-930.205	BOND PRINCIPAL (REIMB)	515,000.00	525,000.00	105,000.00	105,000.00	105,000.00
110-01-930.210	INTEREST EXPENSE	82,277.09	100,995.31	93,794.00	93,595.00	122,161.00
110-01-930.215	INTEREST EXPENSE (REIMB)	47,962.50	51,190.00	44,436.00	44,440.00	42,213.00
TAX INCREMENT FINANCING						
110-06-456.500	REIMBURSEMENTS/REFUNDS	.00	.00	.00	.00	10,000.00-
110-06-460.000	PROPERTY TAX-TIFF	316,207.42-	312,012.31-	338,649.00-	319,500.00-	347,800.00-
110-06-550.990	OTHER MISC. OPERATING EXPENSE	9,448.66	40.00	.00	.00	.00
110-06-923.010	CONSULTANTS-ATTORNEYS	8,166.50	6,701.00	12,930.00	10,000.00	10,000.00
110-06-923.090	PMT TO DEVELOPER-TIF	281,697.35	259,467.84	299,342.00	281,000.00	309,500.00
110-06-930.200	BOND PRINCIPAL	75,000.00	75,000.00	80,000.00	80,000.00	20,000.00
110-06-930.210	INTEREST EXPENSE	7,957.50	6,733.75	5,445.00	5,445.00	4,455.00
DEBT SERVICE FUND Revenue Total:		1,460,975.74-	1,351,792.28-	944,903.00-	892,440.00-	3,738,008.00-
DEBT SERVICE FUND Expenditure Total:		1,255,141.74	1,398,192.36	994,502.00	976,955.00	3,497,229.00
Total DEBT SERVICE FUND:		205,834.00-	46,400.08	49,599.00	84,515.00	240,779.00-

CAPITAL IMPROVEMENT FUND

ADMINISTRATIVE & GENERAL

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
111-01-419.010	INTEREST INCOME-SPEC ASSESS	.00	.00	.00	.00	31,955.00-
111-01-420.100	SPECIAL ASSESSMENTS	.00	103,539.40-	724,703.00-	673,000.00-	144,955.00-
111-01-456.500	REIMBURSEMENTS/REFUNDS	.00	.00	50,898.00-	.00	.00
111-01-456.600	TRANSFERS IN	.00	.00	463,687.00-	.00	.00
111-01-550.330	PRINTING & PUBLICATION	655.95	.00	.00	1,000.00	.00
111-01-550.590	CONTRACTOR	1,214,459.31	495,513.87	.00	.00	.00
111-01-550.990	OTHER MISC. OPERATING EXPENSE	1,667.02	20.00	.00	.00	.00
111-01-923.010	CONSULTANTS-ATTORNEYS	.00	5,900.00	1,180.00	1,000.00	.00
111-01-923.020	CONSULTANTS-ENGINEERING	135,253.60	13,685.50	.00	.00	.00
111-01-923.060	CONSULTANTS - OTHER	5,522.50	13,786.25	53,883.00	.00	80,140.00
111-01-927.020	TRANSFER TO OTHER FUNDS	.00	.00	.00	.00	850,701.00

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
111-01-930.210	INTEREST EXPENSE	89,540.00	83,083.44	83,084.00	83,085.00	.00
111-01-940.740	STRUCTURES, BLDG & IMPROV.	.00	.00	68,450.00	.00	.00
	CAPITAL IMPROVEMENT FUND Revenue Total:	.00	103,539.40-	1,239,288.00-	673,000.00-	176,910.00-
	CAPITAL IMPROVEMENT FUND Expenditure Total:	1,447,098.38	611,989.06	206,597.00	85,085.00	930,841.00
	Total CAPITAL IMPROVEMENT FUND:	1,447,098.38	508,449.66	1,032,691.00-	587,915.00-	753,931.00
FED GRANT/FEMA/NEMA FUND						
ADMINISTRATIVE & GENERAL						
112-01-496.000	FEDERAL/STATE GRANTS	.00	576,591.33-	15,250.00-	17,500.00-	25,000.00-
112-01-496.100	GRANT MATCH FUNDS (TRANSFER)	.00	.00	.00	2,500.00-	.00
112-01-550.590	CONTRACTOR	.00	30,352.20	.00	.00	.00
112-01-550.900	FEDERAL/STATE GRANT EXPENSE	262,581.85	.00	6,469.00	20,000.00	.00
112-01-923.020	CONSULTANTS- ENGINEER	3,470.00	.00	.00	.00	.00
112-01-927.020	TRANSFER TO OTHER FUNDS	.00	.00	.00	.00	25,000.00
	FED GRANT/FEMA/NEMA FUND Revenue Total:	.00	576,591.33-	15,250.00-	20,000.00-	25,000.00-
	FED GRANT/FEMA/NEMA FUND Expenditure Total:	266,051.85	30,352.20	6,469.00	20,000.00	25,000.00
	Total FED GRANT/FEMA/NEMA FUND:	266,051.85	546,239.13-	8,781.00-	.00	.00
KENO LOTTERY FUND						
ADMINISTRATIVE & GENERAL						
113-01-417.000	KENO REVENUE	74,587.30-	33,756.81-	31,767.00-	35,000.00-	35,000.00-
113-01-419.000	INTEREST INCOME	102.72-	162.23-	150.00-	150.00-	150.00-
113-01-550.840	FEES & TAXES	15,232.00	12,345.71	9,726.00	10,000.00	10,000.00
113-01-550.980	ECONOMIC DEVELOPMENT EXPENSE	.00	.00	54,506.00	.00	.00
113-01-923.010	CONSULTANTS-ATTORNEYS	.00	.00	220.00	.00	.00
113-01-927.020	TRANSFERS TO OTHER FUNDS	.00	.00	13,700.00	10,000.00	.00
113-01-940.720	OTHER EQUIPMENT	.00	.00	27,470.00	30,000.00	35,000.00
	KENO LOTTERY FUND Revenue Total:	74,690.02-	33,919.04-	31,917.00-	35,150.00-	35,150.00-
	KENO LOTTERY FUND Expenditure Total:	15,232.00	12,345.71	105,622.00	50,000.00	45,000.00
	Total KENO LOTTERY FUND:	59,458.02-	21,573.33-	73,705.00	14,850.00	9,850.00
SOLID WASTE FUND						
ADMINISTRATIVE & GENERAL						
114-01-451.000	MISC. SERVICE REVENUES	.00	.00	.00	1,000.00-	1,000.00-
114-01-456.000	OTHER REVENUES	1,614.00-	4,354.87-	2,652.00-	4,500.00-	3,000.00-

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
114-01-468.100	OCCUPATION/FRANCHISE TAX	13,694.35-	21,700.12-	18,930.00-	15,000.00-	18,000.00-
114-01-479.000	OTHER PERMITS, LICENSES & FEES	400.00-	600.00-	600.00-	400.00-	600.00-
114-01-546.110	SALARIES & WAGES	1,930.04	10,748.16	10,594.00	13,000.00	14,000.00
114-01-546.120	OVERTIME WAGES	.00	1,223.27	149.00	1,000.00	1,000.00
114-01-546.215	EMPLOYEE BENEFITS	453.68	3,952.83	5,164.00	5,000.00	5,000.00
114-01-550.330	PRINTING & PUBLICATION	42.99	.00	.00	.00	.00
114-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	468.64	449.07	449.00	1,000.00	1,500.00
114-01-550.361	RECYCLING EXPENSE	600.00	600.00	600.00	2,000.00	2,000.00
114-01-550.420	INSURANCE & BONDS	.00	.00	.00	.00	1,000.00
114-01-550.900	FEDERAL/STATE GRANT EXPENSE	.00	.00	25.00	.00	.00
114-01-550.990	OTHER MISC. OPERATING EXPENSE	1,296.72	945.52	938.00	1,000.00	1,000.00
114-01-554.620	LAND MAINTENANCE	11,287.96	.00	1,794.00	5,000.00	5,000.00
114-01-923.010	CONSULTANTS-ATTORNEYS	.00	80.00	.00	.00	.00
114-01-940.720	OTHER EQUIPMENT	.00	.00	.00	10,000.00	40,000.00
114-01-940.740	STRUCTURES, BLDG & IMPROV.	.00	.00	.00	10,000.00	10,000.00
	SOLID WASTE FUND Revenue Total:	15,708.35-	26,654.99-	22,182.00-	20,900.00-	22,600.00-
	SOLID WASTE FUND Expenditure Total:	16,080.03	17,998.85	19,713.00	48,000.00	80,500.00
	Total SOLID WASTE FUND:	371.68	8,656.14-	2,469.00-	27,100.00	57,900.00

BUILDING & ZONING FUND

ADMINISTRATIVE & GENERAL

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
115-01-419.000	INTEREST INCOME	1,000.00-	1,000.00-	1,000.00-	1,000.00-	1,000.00-
115-01-456.500	REIMBURSEMENTS/REFUNDS	.00	400.30-	448.00-	.00	.00
115-01-456.700	DEPOSIT FOR OCCUPANCY CERT.	14,500.00-	12,000.00-	10,000.00-	12,000.00-	12,000.00-
115-01-460.000	PROPERTY TAX LEVY	29,654.58-	24,277.09-	23,238.00-	25,000.00-	25,000.00-
115-01-461.000	HOMESTEAD EXEMPTION	1,869.55-	1,555.50-	1,331.00-	.00	.00
115-01-468.100	OCCUPATION/FRANCHISE TAX	6,420.00-	6,210.00-	5,970.00-	6,500.00-	6,500.00-
115-01-474.000	BUILDING PERMITS	77,058.78-	75,709.25-	75,225.00-	80,000.00-	80,000.00-
115-01-479.000	OTHER PERMITS, LICENSES & FEES	3,515.00-	3,445.00-	3,005.00-	3,000.00-	3,000.00-
115-01-546.110	SALARIES & WAGES	78,374.37	83,078.15	88,067.00	98,000.00	95,000.00
115-01-546.120	OVERTIME WAGES	42.87	55.97	642.00	.00	1,000.00
115-01-546.215	EMPLOYEE BENEFITS	37,832.57	38,919.33	40,295.00	42,000.00	41,000.00
115-01-546.270	WORKERS COMPENSATION INS.	2,329.92	2,399.66	3,074.00	2,500.00	3,000.00
115-01-550.215	UNIFORM BENEFITS	423.76	11.52	13.00	.00	.00
115-01-550.310	MATERIALS & SUPPLIES	461.93	73.98	13.00	500.00	500.00
115-01-550.330	PRINTING & PUBLICATION	89.18	16.00	.00	100.00	.00
115-01-550.340	GAS, OIL, FUEL - CAR & EQUIP	1,218.04	1,010.04	1,021.00	1,200.00	1,200.00
115-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	869.43	636.45	754.00	1,000.00	1,000.00
115-01-550.390	MEMBERSHIP & CERTIF. DUES	965.00	1,527.50	770.00	1,600.00	1,000.00
115-01-550.400	MILEAGE	.00	.00	.00	500.00	500.00
115-01-550.410	EDUCATION & TRAINING EXPENSE	1,451.75	898.55	820.00	1,500.00	1,500.00
115-01-550.420	INSURANCE & BONDS	1,836.37	2,404.82	2,619.00	2,500.00	2,700.00
115-01-550.500	UNIFORMS	300.00	400.00	410.00	400.00	400.00

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
115-01-550.980	OCCUPANCY CERT DEP REFUND	7,750.00	10,000.00	8,000.00	12,000.00	12,000.00
115-01-550.990	OTHER MISC. OPERATING EXPENSE	310.00	.00	110.00	.00	.00
115-01-554.640	BZ VEHICLE MAINT	197.25	89.31	207.00	1,000.00	1,000.00
115-01-554.660	COMPUTER/SOFTWARE MAINTENANC	2,812.00	2,141.00	2,183.00	2,500.00	2,400.00
115-01-923.010	CONSULTANTS-ATTORNEYS	385.50	899.00	2,705.00	3,000.00	3,000.00
115-01-923.060	CONSULTANTS - OTHER	3,550.00	2,750.00	1,450.00	83,100.00	81,500.00
115-01-940.700	OFFICE FURNITURE & EQUIPMENT	.00	.00	334.00	.00	.00
115-01-940.705	COMPUTER EQUIPMENT	.00	3,225.00	.00	.00	.00
	BUILDING & ZONING FUND Revenue Total:	134,017.91-	124,597.14-	120,217.00-	127,500.00-	127,500.00-
	BUILDING & ZONING FUND Expenditure Total:	141,199.94	150,536.28	153,487.00	253,400.00	248,700.00
	Total BUILDING & ZONING FUND:	7,182.03	25,939.14	33,270.00	125,900.00	121,200.00
ECONOMIC DEVELOPMENT						
ADMINISTRATIVE & GENERAL						
116-01-456.600	TRANSFERS IN	30,000.00-	38,630.80-	48,015.00-	30,000.00-	30,000.00-
116-01-468.110	TELECOMMUNICATIONS OCCUP. TAX	41,190.64-	32,415.96-	28,988.00-	40,000.00-	40,000.00-
116-01-468.120	LODGING OCCUPATION TAX	18,913.76-	15,538.04-	12,997.00-	20,000.00-	20,000.00-
116-01-483.000	DONATION	13,795.00-	.00	.00	.00	.00
116-01-550.990	OTHER MISC. OPERATING EXPENSE	6.00	.00	.00	.00	.00
116-01-921.910	SPECIAL DEVELOPMENT EXPENSE	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
116-01-940.720	OTHER EQUIPMENT	13,795.00	.00	.00	.00	.00
	ECONOMIC DEVELOPMENT Revenue Total:	103,899.40-	86,584.80-	90,000.00-	90,000.00-	90,000.00-
	ECONOMIC DEVELOPMENT Expenditure Total:	103,801.00	90,000.00	90,000.00	90,000.00	90,000.00
	Total ECONOMIC DEVELOPMENT:	98.40-	3,415.20	.00	.00	.00
LOCAL OPTION SALES TAX FUND						
ADMINISTRATIVE & GENERAL						
117-01-465.000	LOCAL SALES TAX	850,136.06-	846,908.39-	894,912.00-	846,000.00-	864,000.00-
117-01-927.020	TRANSFERS TO OTHER FUNDS	842,702.35	959,248.37	919,512.00	890,000.00	870,000.00
	LOCAL OPTION SALES TAX FUND Revenue Total:	850,136.06-	846,908.39-	894,912.00-	846,000.00-	864,000.00-
	LOCAL OPTION SALES TAX FUND Expenditure Total:	842,702.35	959,248.37	919,512.00	890,000.00	870,000.00
	Total LOCAL OPTION SALES TAX FUND:	7,433.71-	112,339.98	24,600.00	44,000.00	6,000.00

AQUATICS CENTER FUND

ADMINISTRATIVE & GENERAL

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
118-01-550.970	AQUATIC CTR OPERATING EXPENSE	1,460.00	583.55	.00	.00	.00
118-01-940.740	STRUCTURES, BLDG & IMPROV.	.00	6,527.00	.00	.00	.00
	AQUATICS CENTER FUND Expenditure Total:	1,460.00	7,110.55	.00	.00	.00
	Total AQUATICS CENTER FUND:	1,460.00	7,110.55	.00	.00	.00
1/2 CENT SALES TAX - CAP IMPR						
ADMINISTRATIVE & GENERAL						
119-01-465.000	LOCAL SALES TAX	425,068.07-	423,454.18-	447,206.00-	420,000.00-	432,000.00-
119-01-483.000	DONATIONS	10,000.00-	10,000.00-	10,000.00-	10,000.00-	.00
119-01-927.020	TRANSFER TO OTHER FUNDS	.00	.00	130,272.00	.00	.00
119-01-927.050	LOAN PAYABLE EXPENSE	41,417.62	62,126.43	20,432.00	20,580.00	.00
119-01-927.060	LEASE PURCHASE PMT	145,665.86	145,665.86	145,666.00	145,666.00	145,666.00
119-01-940.740	STRUCTURES, BLDG & IMPROV.	110,260.67	330,874.04	388,732.00	630,000.00	419,000.00
	1/2 CENT SALES TAX - CAP IMPR Revenue Total:	435,068.07-	433,454.18-	457,206.00-	430,000.00-	432,000.00-
	1/2 CENT SALES TAX - CAP IMPR Expenditure Total:	297,344.15	538,666.33	685,102.00	796,246.00	564,666.00
	Total 1/2 CENT SALES TAX - CAP IMPR:	137,723.92-	105,212.15	227,896.00	366,246.00	132,666.00
III CORPS TASK FORCE						
ADMINISTRATIVE & GENERAL						
120-01-419.000	INTEREST INCOME	7,677.51-	7,470.78-	.00	.00	.00
120-01-456.500	REIMBURSEMENTS/REFUNDS	1,250.00-	1,850.00-	600.00-	.00	.00
120-01-457.000	MEMBER CONTRIBUTIONS	92,511.00-	243,674.00-	.00	.00	.00
120-01-546.300	MEMBER SERVICES	107,762.68	133,797.68	.00	.00	.00
120-01-550.310	MATERIALS & SUPPLIES	1,306.27	332.28	7.00	.00	.00
120-01-550.340	GAS, OIL, FUEL - CAR & EQUIP	1,578.83	1,900.40	38.00	.00	.00
120-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	6,069.49	5,810.92	.00	.00	.00
120-01-550.410	EDUCATION & TRAINING EXPENSE	11,414.13	11,070.53	813.00	.00	.00
120-01-550.500	UNIFORM EXPENSE	124.66	.00	.00	.00	.00
120-01-550.990	OTHER MISC. OPERATING EXPENSE	.00	299,995.00	143,654.00	.00	.00
120-01-554.650	EQUIPMENT MAINTENANCE	949.00	.00	.00	.00	.00
120-01-921.530	BUY MONEY	6,000.00	3,000.00	.00	.00	.00
120-01-923.060	CONSULTANTS - OTHER	24,091.00	22,125.00	.00	.00	.00
120-01-940.705	COMPUTER EQUIPMENT	106,198.00	3,888.00	.00	.00	.00
120-01-940.710	VEHICLES	39,978.00	.00	.00	.00	.00
120-01-940.720	OTHER EQUIPMENT	1,156.16	.00	.00	.00	.00
	III CORPS TASK FORCE Revenue Total:	101,438.51-	252,994.78-	600.00-	.00	.00
	III CORPS TASK FORCE Expenditure Total:	306,628.22	481,919.81	144,512.00	.00	.00
	Total III CORPS TASK FORCE:	205,189.71	228,925.03	143,912.00	.00	.00
EMS						

NEGATIVE NUMBER = REVENUE (So negative total at end of FY means more revenue was collected than expended for that FY.)

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
ADMINISTRATIVE & GENERAL						
121-01-419.000	INTEREST INCOME	4,859.35-	2,913.23-	10,621.00-	3,000.00-	3,000.00-
121-01-451.000	SERVICE REVENUE (INSURANCE)	338,665.75-	313,016.75-	358,061.00-	300,000.00-	340,000.00-
121-01-456.000	OTHER REVENUES	.00	4,231.50-	.00	.00	.00
121-01-456.300	INSURANCE PROCEEDS	212,449.70-	133,265.00-	.00	.00	.00
121-01-456.500	REIMBURSEMENTS/REFUNDS	.00	.00	540.00-	5,000.00-	5,000.00-
121-01-456.600	TRANSFERS IN	90,000.00-	90,000.00-	85,000.00-	85,000.00-	85,000.00-
121-01-460.000	PROPERTY TAX LEVY	124,977.43-	131,638.29-	138,880.00-	150,000.00-	155,000.00-
121-01-461.000	HOMESTEAD EXEMPTION	8,412.90-	8,679.60-	9,312.00-	.00	.00
121-01-467.200	MUNICIPAL EQUALIZATION AID TAX	20,000.00-	33,000.00-	43,000.00-	43,000.00-	43,000.00-
121-01-468.800	LOAN PROCEEDS	.00	.00	.00	.00	180,000.00-
121-01-483.000	DONATIONS	12,766.39-	266,604.84-	3,961.00-	1,000.00-	1,000.00-
121-01-496.100	GRANT FUNDS - OTHER	.00	11,000.00-	.00	.00	.00
121-01-546.110	SALARIES & WAGES	290,715.05	280,160.31	273,974.00	305,000.00	311,000.00
121-01-546.120	OVERTIME WAGES	31,120.72	45,606.66	49,288.00	36,000.00	37,000.00
121-01-546.215	EMPLOYEE BENEFITS	39,730.34	41,610.69	43,544.00	60,000.00	70,000.00
121-01-546.270	WORKERS COMPENSATION INS.	16,683.22	14,887.51	13,484.00	15,000.00	16,000.00
121-01-550.000	RENTS-LAND/BLDG./EQUIP.	769.46	1,696.20	457.00	1,000.00	1,000.00
121-01-550.310	MATERIALS & SUPPLIES (NON-MED)	492.96	280.02	2,093.00	500.00	1,000.00
121-01-550.320	POSTAGE	6.27	32.00	53.00	.00	.00
121-01-550.340	GAS, OIL, FUEL - CAR & EQUIP	9,354.22	7,479.31	9,918.00	12,000.00	12,000.00
121-01-550.355	MEDICAL SUPPLIES	22,056.17	20,259.51	30,025.00	27,000.00	30,000.00
121-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	5,862.15	6,691.25	8,405.00	7,500.00	8,500.00
121-01-550.390	MEMBERSHIP & CERTIF. DUES	248.00	.00	.00	500.00	500.00
121-01-550.410	EDUCATION & TRAINING EXPENSE	309.76	11,817.80	5,254.00	5,000.00	6,000.00
121-01-550.420	INSURANCE & BONDS	25,032.96	25,808.00	32,087.00	23,500.00	33,000.00
121-01-550.500	UNIFORM EXPENSE	1,931.01	683.64	2,098.00	2,500.00	2,000.00
121-01-550.700	CONTRACTED BILLING FEES	50,577.83	45,735.83	55,586.00	45,000.00	49,000.00
121-01-550.900	FEDERAL/STATE GRANT EXPENSE	.00	.00	11,000.00	.00	.00
121-01-550.980	REIMB OF INSURANCE PMT	6,243.85	.00	.00	3,000.00	.00
121-01-550.990	OTHER MISC. OPERATING EXPENSE	911.97	405.04	95.00	1,000.00	1,000.00
121-01-554.630	BUILDING MAINTENANCE	.00	232.64	771.00	500.00	1,000.00
121-01-554.640	CAR/TRUCK MAINTENANCE	8,177.25	1,416.96	4,135.00	5,000.00	5,000.00
121-01-554.650	EQUIPMENT MAINTENANCE	1,949.70	.00	779.00	1,000.00	1,000.00
121-01-554.660	COMPUTER/SOFTWARE MAINTENANC	10,485.95	10,610.67	12,970.00	12,000.00	13,000.00
121-01-923.010	CONSULTANTS - ATTORNEYS	612.50	.00	.00	.00	.00
121-01-923.060	CONSULTANTS - OTHER	3,000.00	3,000.00	3,000.00	3,000.00	6,000.00
121-01-927.050	LOAN PAYABLE EXPENSE	.00	.00	.00	.00	30,000.00
121-01-940.700	OFFICE FURNITURE & EQUIPMENT	.00	392.14	.00	.00	.00
121-01-940.705	COMPUTER EQUIPMENT	4,192.79	.00	.00	1,500.00	1,500.00
121-01-940.710	VEHICLES	.00	347,579.00	.00	35,000.00	30,000.00
121-01-940.720	OTHER EQUIPMENT	31,565.72	272.50	.00	.00	180,000.00
121-01-940.725	COMMUNICATION EQUIPMENT	912.92	.00	.00	.00	.00
121-01-940.740	STRUCTURES, BLDG & IMPROV.	.00	7,721.33	.00	.00	335,000.00
	EMS Revenue Total:	812,131.52-	994,349.21-	649,375.00-	587,000.00-	812,000.00-
	EMS Expenditure Total:	562,942.77	874,379.01	559,016.00	602,500.00	1,180,500.00
	Total EMS:	249,188.75-	119,970.20-	90,359.00-	15,500.00	368,500.00

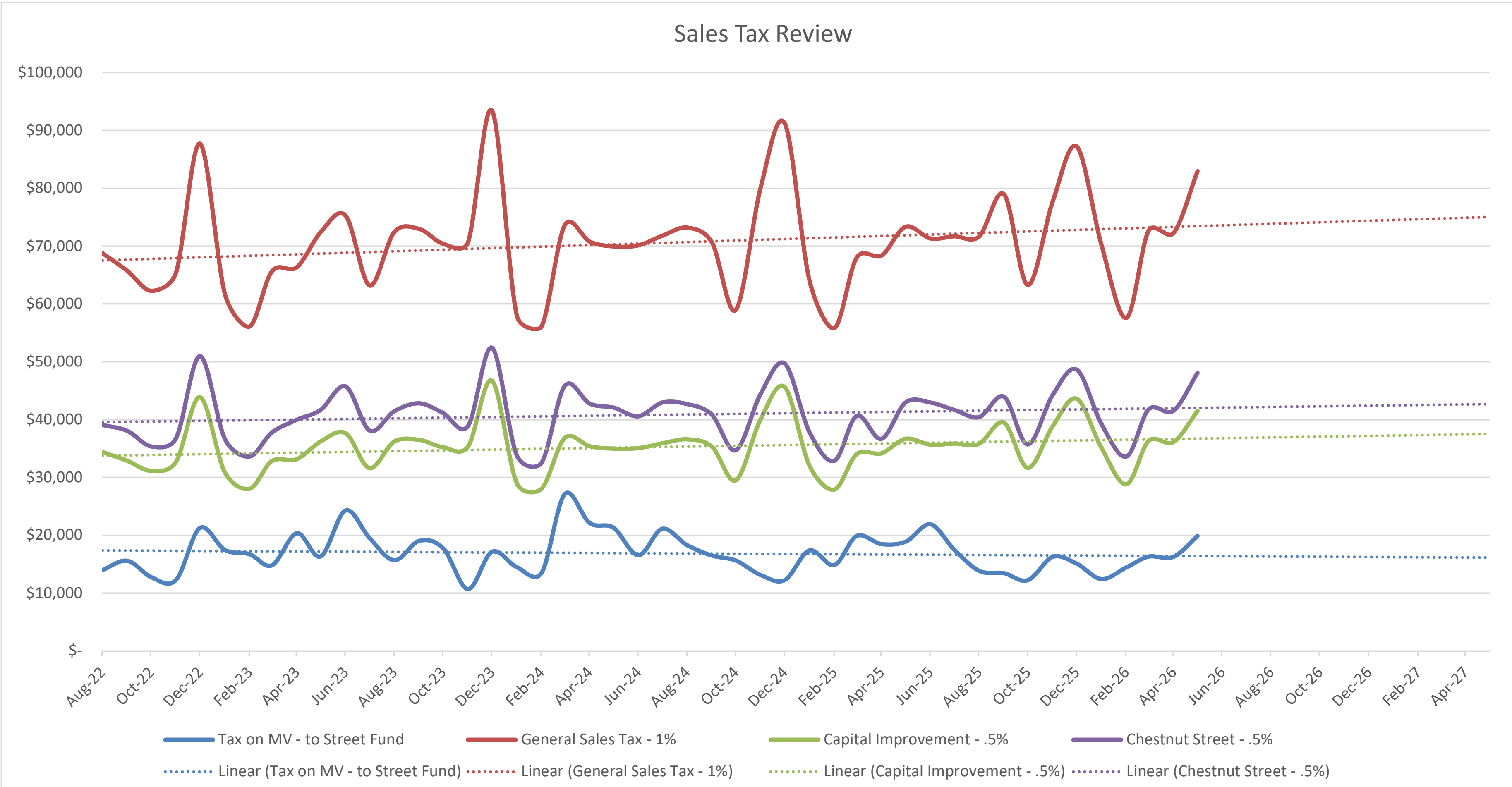
NEGATIVE NUMBER = REVENUE (So negative total at end of FY means more revenue was collected than expended for that FY.)

CHESTNUT STREET PROJECT

Account Number	Account Title	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2025-26	Budget 2026-27
ADMINISTRATIVE & GENERAL						
122-01-419.000	INTEREST INCOME	23,979.25-	27,888.83-	31,189.00-	31,200.00-	40,385.00-
122-01-465.000	LOCAL SALES TAX	497,205.17-	491,669.55-	500,258.00-	492,000.00-	504,000.00
Budget notes:						
~2027 Budget Notes for 2027						
122-01-930.200	BOND PRINCIPAL	300,000.00	305,000.00	305,000.00	305,000.00	305,000.00
122-01-930.210	INTEREST EXPENSE	45,575.00	44,061.25	42,231.00	42,231.00	40,096.00
122-01-940.740	STRUCTURES, BLDG & IMPROV.	.00	21,380.40	.00	.00	.00
	CHESTNUT STREET PROJECT Revenue Total:	521,184.42-	519,558.38-	531,447.00-	523,200.00-	463,615.00
	CHESTNUT STREET PROJECT Expenditure Total:	345,575.00	370,441.65	347,231.00	347,231.00	345,096.00
	Total CHESTNUT STREET PROJECT:	175,609.42-	149,116.73-	184,216.00-	175,969.00-	118,519.00-
AMERICAN RESCUE PLAN						
ADMINISTRATIVE & GENERAL						
123-01-550.900	FEDERAL/STATE GRANT EXPENSE	326,835.75	178,104.53	.00	.00	.00
	AMERICAN RESCUE PLAN Expenditure Total:	326,835.75	178,104.53	.00	.00	.00
	Total AMERICAN RESCUE PLAN:	326,835.75	178,104.53	.00	.00	.00

Sales Tax Collections

	Sales in	Tax on MV - to Street Fund	General Sales Tax - 1%	Capital Improvement - .5%	Chestnut Street - .5%	TOTAL
10/22/2022	Aug-22	$ 13,989.50	$ 68,778.68	$ 34,389.34	$ 39,052.51	$ 156,210.03
11/22/2022	Sep-22	$ 15,601.80	$ 65,745.72	$ 32,872.86	$ 38,073.46	$ 152,293.84
12/22/2022	Oct-22	$ 12,757.23	$ 62,248.75	$ 31,124.38	$ 35,376.77	$ 141,507.13
1/22/2023	Nov-22	$ 12,222.98	$ 65,342.24	$ 32,671.12	$ 36,745.44	$ 146,981.78
2/22/2023	Dec-22	$ 21,266.96	$ 87,703.16	$ 43,851.57	$ 50,940.56	$ 203,762.25
3/22/2023	Jan-23	$ 17,449.12	$ 61,740.34	$ 30,870.17	$ 36,686.55	$ 146,746.18
4/22/2023	Feb-23	$ 16,734.00	$ 56,088.65	$ 28,044.33	$ 33,622.32	$ 134,489.30
5/22/2023	Mar-23	$ 14,815.30	$ 65,653.27	$ 32,826.63	$ 37,765.06	$ 151,060.26
6/22/2023	Apr-23	$ 20,343.37	$ 66,356.31	$ 33,178.15	$ 39,959.26	$ 159,837.09
7/22/2023	May-23	$ 16,341.50	$ 72,416.52	$ 36,208.26	$ 41,655.42	$ 166,621.70
8/22/2023	Jun-23	$ 24,291.41	$ 75,281.59	$ 37,640.80	$ 45,737.92	$ 182,951.72
9/22/2023	Jul-23	$ 19,500.72	$ 63,199.16	$ 31,599.58	$ 38,099.84	$ 152,399.30
10/22/2023	Aug-23	$ 15,671.47	$ 72,405.47	$ 36,202.74	$ 41,426.55	$ 165,706.23
11/22/2023	Sep-23	$ 19,018.87	$ 72,959.46	$ 36,479.73	$ 42,819.34	$ 171,277.40
12/22/2023	Oct-23	$ 17,730.80	$ 70,406.15	$ 35,203.08	$ 41,113.33	$ 164,453.36
1/22/2024	Nov-23	$ 10,689.16	$ 70,604.11	$ 35,302.05	$ 38,865.10	$ 155,460.42
2/22/2024	Dec-23	$ 17,132.53	$ 93,419.84	$ 46,709.93	$ 52,420.76	$ 209,683.06
3/22/2024	Jan-24	$ 14,473.29	$ 57,986.05	$ 28,993.03	$ 33,817.44	$ 135,269.81
4/22/2024	Feb-24	$ 13,485.25	$ 56,071.61	$ 28,035.80	$ 32,530.88	$ 130,123.54
5/22/2024	Mar-24	$ 27,137.48	$ 73,624.25	$ 36,812.13	$ 45,857.96	$ 183,431.82
6/22/2024	Apr-24	$ 22,120.46	$ 70,786.39	$ 35,393.20	$ 42,766.67	$ 171,066.72
7/22/2024	May-24	$ 21,283.26	$ 69,935.40	$ 34,967.70	$ 42,062.12	$ 168,248.48
8/22/2024	Jun-24	$ 16,560.93	$ 70,146.04	$ 35,073.03	$ 40,593.31	$ 162,373.31
9/22/2024	Jul-24	$ 21,108.22	$ 71,791.29	$ 35,895.65	$ 42,931.71	$ 171,726.87
10/22/2024	Aug-24	$ 18,303.22	$ 73,190.38	$ 36,595.18	$ 42,696.25	$ 170,785.03
11/22/2024	Sep-24	$ 16,483.57	$ 70,662.31	$ 35,331.14	$ 40,825.67	$ 163,302.69
12/22/2024	Oct-24	$ 15,625.30	$ 58,982.73	$ 29,491.37	$ 34,699.80	$ 138,799.20
1/22/2025	Nov-24	$ 13,116.73	$ 80,181.07	$ 40,090.53	$ 44,462.77	$ 177,851.10
2/22/2025	Dec-24	$ 12,248.08	$ 91,192.23	$ 45,596.12	$ 49,678.81	$ 198,715.24
3/22/2025	Jan-25	$ 17,352.23	$ 64,110.81	$ 32,055.41	$ 37,839.46	$ 151,357.91
4/22/2025	Feb-25	$ 14,844.22	$ 55,829.04	$ 27,914.52	$ 32,862.58	$ 131,450.36
5/22/2025	Mar-25	$ 19,889.56	$ 68,041.93	$ 34,020.97	$ 40,650.80	$ 162,603.26
6/22/2025	Apr-25	$ 18,487.80	$ 68,369.44	$ 34,184.72	$ 36,672.01	$ 157,713.97
7/22/2025	May-25	$ 18,882.77	$ 73,344.04	$ 36,672.01	$ 42,966.28	$ 171,865.10
8/22/2025	Jun-25	$ 21,898.86	$ 71,310.67	$ 35,655.34	$ 42,954.95	$ 171,819.82
9/22/2025	Jul-25	$ 17,513.91	$ 71,693.74	$ 35,846.87	$ 41,684.85	$ 166,739.37
10/22/2025	Aug-25	$ 13,847.85	$ 71,651.72	$ 35,825.86	$ 40,441.79	$ 161,767.22
11/22/2025	Sep-25	$ 13,426.12	$ 78,970.80	$ 39,485.41	$ 43,960.77	$ 175,843.10
12/22/2025	Oct-25	$ 12,222.96	$ 63,286.15	$ 31,643.07	$ 35,717.40	$ 142,869.58
1/22/2026	Nov-25	$ 16,253.43	$ 77,718.51	$ 38,859.25	$ 44,277.07	$ 177,108.26
2/22/2026	Dec-25	$ 15,068.12	$ 87,210.94	$ 43,605.48	$ 48,628.18	$ 194,512.72
3/22/2026	Jan-26	$ 12,405.82	$ 70,211.18	$ 35,105.59	$ 39,240.85	$ 156,963.44
4/22/2026	Feb-26	$ 14,431.97	$ 57,579.48	$ 28,789.73	$ 33,600.38	$ 134,401.56
5/22/2026	Mar-26	$ 16,298.97	$ 72,633.01	$ 36,316.51	$ 41,749.47	$ 166,997.96
6/22/2026	Apr-26	$ 16,278.80	$ 72,237.38	$ 36,118.69	$ 41,544.96	$ 166,179.83
7/22/2026	May-26	$ 19,889.91	$ 82,933.49	$ 41,466.74	$ 48,096.71	$ 192,386.85
2 Year Average		$ 16,351.64	$ 71,803.27	$ 35,901.63	$ 41,199.03	$ 165,255.57
Monthly Budget 26-27		$ 16,500.00	$ 72,000.00	$ 36,000.00	$ 42,000.00	$ 166,500.00
Budget 26-27		**$ 213,000.00**	**$ 864,000.00**	**$ 432,000.00**	**$ 504,000.00**	**$ 2,013,000.00**



Sales Tax Review
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Tax on MV - to Street Fund
General Sales Tax - 1%
Capital Improvement - .5%
Chestnut Street - .5%
Linear (Tax on MV - to Street Fund)
Linear (General Sales Tax - 1%)
Linear (Capital Improvement - .5%)
Linear (Chestnut Street - .5%)

FY 2026-27 DEBT SERVICE PAYMENTS

Bonded Debt Service - FY 2026-27	Rate	Principal	Interest	Total	Beginning Principal Balance
Funded with GO Property Tax Levy					
	Rate	**Principal**	**Interest**	**Total**	
North Highlands Subdivision - GO Portion		$ 20,100.00	$ 8,042.09	$ 28,142.09	$ 190,112.50
Wilmer Ridge Subdivision - GO Portion		$ -	$ 6,858.28	$ 6,858.28	$ 342,914.00
Chestnut Street/23rd Street		$ 250,000.00	$ 25,747.50	$ 275,747.50	$ 1,445,000.00
				$ 310,747.87	$ 1,978,026.50
Funded by TIF Revenue					
	Rate	**Principal**	**Interest**	**Total**	
J Road - Sid Dillon TIF Project		$ 20,000.00	$ 4,455.00	$ 24,455.00	$ 165,000.00
12th Street - Omaha Steel		$ -	$ -	$ -	$ -
				$ 24,455.00	$ 165,000.00
Funded by Assessments					
	Rate	**Principal**	**Interest**	**Total**	
North Highlands Subdivision		$ 99,900.00	$ 39,970.41	$ 139,870.41	$ 944,887.50
Wilmer Ridge Subdivision		$ -	$ 41,541.72	$ 41,541.72	$ 2,077,086.00
				$ 181,412.13	$ 3,021,973.50
Funded by 1/2 Cent Sales Tax					
	Rate	**Principal**	**Interest**	**Total**	
Chestnut Street	.75%-1.85%	$ 305,000.00	$ 40,096.25	$ 345,096.25	$ 3,045,000.00
				$ 345,096.25	$ 3,045,000.00
NOTE: Currently have $985,000 invested towards final payment (at 4.10%)					
Funded by Utilities					
	Rate	**Principal**	**Interest**	**Total**	
Original Wastewater Treatment Plant		$ -	$ -	$ -	$ -
Sand Creek Sewer		$ 105,000.00	$ 42,212.50	$ 147,212.50	$ 980,000.00
				$ 147,212.50	$ 980,000.00
Total				**$ 1,008,923.75**	$ 9,190,000.00

Other Borrowings Debt Service - FY 2026-27	Rate	Principal	Interest	Total	Beginning Principal Balance
Funded with Capital Improvement 1/2 Cent Sales tax					
	Rate	**Principal**	**Interest**	**Total**	
Hackberry Ball Field Lease Pmt (6 of 11)	1.69%	$ 131,731.51	$ 13,934.35	$ 145,665.86	$ 824,517.00
				$ 145,665.86	
Funded with GO Property Tax Levy					
	Rate	**Principal**	**Interest**	**Total**	
West Service Center (USDA Loan)	3.875%	$ 20,910.76	$ 7,916.24	$ 28,827.00	$ 531,716.36
Additional 1/10th (for first 10 years)		$ 2,883.00	$ -	$ 2,883.00	
				$ 31,710.00	
Funded with Donation from Wahoo Library Foundation					
	Rate	**Principal**	**Interest**	**Total**	
Wahoo Public Library (USDA Loan)	4.5%	$ 20,378.04	$ 28,221.96	$ 48,600.00	$ 636,418.89
				$ 48,600.00	
Funded with Vehicle Allocation - Street Department					
	Rate	**Principal**	**Interest**	**Total**	
Loan - Firstbank of NE - 2 Dump Trucks	3.44%	$ 94,321.01	$ 8,213.76	$ 102,534.77	$ 381,238.00
				$ 102,534.77	
Funded with Vehicle Allocation - Fire Department					
	Rate	**Principal**	**Interest**	**Total**	
Loan - Wahoo State - Fire Engine (1 of 5 pmts)	3.75%	$ 47,888.14	$ 2,010.77	$ 49,898.91	$ 229,802.70
				$ 49,898.91	
Total				**$ 275,874.77**	$ 1,992,652.25

TOTAL DEBT PAYMENTS	**$ 1,284,798.52**	$ 11,182,652.25

Salary & Wages - Budget Highlights

Leave Payout for anticipated retirements
3% Cost of Living Adjustment
Minimal increase in health insurance premiums
Continued allocation for part-time staff for cemetery
Addition of 1 full-time Street Equipment Operator II for the Street Department (May 2026)

2026-27 Budget Expense Highlights

	101 -General Fund
$ 2,000.00	Computer Replacement for City Hall staff as needed
$ 4,000.00	Equipment for City gasoline/diesel system - to get readings
	102 - Police Fund
$ 5,000.00	Computer Replacement for Police staff as needed
$ 50,000.00	Purchase of a replacement vehicle - selling Ford Truck
$ 5,000.00	Unspecified replacement equipment as needed
$ 335,000.00	Use of the Manners Trust Fund dollars for Public Safety Building Improvements
	103 - Street Fund
$ 50,000.00	Unspecified replacement vehicle as needed
$ 50,000.00	Unspecified replacement equipment as needed
$ 5,000.00	Unspecificed building improvements for Street Facilities
$ 50,000.00	Final payments on replacement LED street lights
$ 200,000.00	Street resurfacing and maintenance projects (above general maintenance)
$ 50,000.00	Continued crack sealing maintenance of streets (whether contracted or with staff - TBD)
	104 - Cemetery Fund
$ 500.00	Tablet for Cemetery staff to use in field
$ 4,000.00	Replacement mower for cemetery
	106 - Fire Fund
$ 75,000.00	Set-aside contribution for future Fire Truck/Equipment Replacement
$ 25,000.00	Replacement of bunker gear as needed
$ 50,000.00	Construction of Training Facility (out of storage containers) using Manske Trust Funds
	108 - Library Fund
$ 2,500.00	Computer Replacement for Library staff as needed
	109 - Federal Grant Fund
$ 42,750.00	Completion of the Downtown Revitalization Plan Project
	111 - Capital Improvement Fund
	Permanent financing for Wilmer Ridge Improvements - BANs due 12/15/2026
	113 - Keno Fund
$ 35,000.00	Purchase of equipment for Parks & Recreation in support of community park spaces and trails
	114 - Solid Waste Fund
$ 50,000.00	Installation of fencing, cameras, and access equipment for the City tree/grass/leaves collection location
	116 - Economic Development Fund
$ 90,000.00	Continued support of the Wahoo Economic Development Office
	119 - 1/2 Cent Sales Tax - Capital Improvements
$ 419,000.00	See attached schedule of capital improvements using 1/2 Cent Sales Tax
	121 - EMS Fund
$ 1,500.00	Computer Replacement for EMS staff as needed
$ 30,000.00	Set-aside contribution for future EMS squad/vehicle replacement
$ 180,000.00	Purchase of 3 cardiac monitors/defibulators (current equipment is 10+ years old)
$ 335,000.00	Use of the Manners Trust Fund dollars for Public Safety Building Improvements

1/2 Cent Sales Tax FY Summary
FY 2025-26 (through 9/10/2026)

	BUDGET	ACTUAL
Beginning Cash Balance	$ 374,574.62	$ 374,574.62
Collections of 1/2 Cent Sales Tax (Est $33,500/month)	$ 420,000.00	$ 447,205.94
Allocation of Insurance Proceeds	$ -	$ -
Transfers In to fund	$ -	$ -
Donations Received	$ 10,000.00	$ 10,000.00
TOTAL FUNDS AVAILABLE	$ 804,574.62	$ 831,780.56
Projects:		
Hackberry Park Improvements (Land Lease from WPBGA)	$ (145,665.86)	$ (145,665.86)
Hackberry Park Field #6 Lighting	$ (20,580.00)	$ (20,432.19)
Public Safety/City Hall Update - 2024-25 Allocation	$ (100,000.00)	$ (100,000.00)
Sam Crawford Backstop Renovation/concrete work	$ (150,000.00)	$ (117,000.00)
Civic Center/Senior Center HVAC Replacement	$ (30,000.00)	$ -
Forestry Management Plan Contract Work - Tree and Stump Removal	$ (10,000.00)	$ -
Highlands Park - Final plan design sets and documents for park development	$ (75,000.00)	$ (12,525.00)
Highlands Park - Parking Area Paving	$ -	$ (30,272.07)
Placek Park - New playground w/tile surfacing	$ (150,000.00)	$ (177,556.00)
Scout House (to be names Placek Pavillion) - renovation & remodel	$ (50,000.00)	$ -
Hackberry Park - Shade Structure Panel	$ (10,000.00)	$ (10,280.00)
Aquatics Center - Repairs, Float structure & lounge chairs	$ (30,000.00)	$ (20,217.97)
Civic Center - Fitness & Weight Equipment	$ (25,000.00)	$ (24,763.78)
Kennedy Park - Conceptual plans	$ -	$ (1,500.00)
Civic Center - Hotwater Recirculation Pumps	$ -	$ (21,889.21)
Civic Center - Roof Repairs	$ -	$ (3,000.00)
TOTAL EXPENSES	$ (796,245.86)	$ (685,102.08)
Ending CASH Balance	**$ 8,328.76**	**$ 146,678.48**

Previously approved allocations/balance to finish projects:

1/2 Cent Sales Tax FY Summary
FY 2026-27

	BUDGET	ACTUAL
Beginning Cash Balance	$ 146,678.48	$ -
Collections of 1/2 Cent Sales Tax (Est $33,500/month)	$ 432,000.00	$ -
Allocation of Insurance Proceeds	$ -	$ -
Transfers In to fund	$ -	$ -
Donations Received	$ -	$ -
TOTAL FUNDS AVAILABLE	$ 578,678.48	$ -
Projects:		
Hackberry Park Improvements (Land Lease from WPBGA)	$ (145,665.86)	
Library - sidewalk replacement	$ (10,000.00)	
Civic Center/Senior Center HVAC Replacement	$ (30,000.00)	
Hackberry Park - Field #1 Backstop Replacement	$ (40,000.00)	
Highland Park - Final plan set	$ (60,000.00)	
Highland Park - Construction (setaside)	$ (200,000.00)	
Smith Park - Park Entrance Signs (x2)	$ (9,000.00)	
Scout House (to be names Placek Pavillion) - renovation & remodel	$ (50,000.00)	
Sam Crawford Field - rennovations to dugouts & bullpens	$ (10,000.00)	
Aquatic Center - miscellaneous equipment replacement	$ (10,000.00)	
	$ -	
	$ -	
TOTAL EXPENSES	$ (564,665.86)	$ -
Ending CASH Balance	**$ 14,012.62**	**$ -**

Previously approved allocations/balance to finish projects:

2026-27 BUDGET

City of Wahoo

Your property tax dollars at work

$ 55.80 Public Safety

Police, Fire & EMS

$ 28.22 Public Works

Streets, Cemetery & Storm Sewer

$ 10.31

Administration, Legal, Finance

$ 14.82 Library

$ 10.55 Parks, Trails & Recreation

$ 1.32

Building & Zoning

$ 13.32

Debt Service

$ 134.34

Total*

*Estimated monthly taxes for city services based on a single-family home valued at $ 320,589