BRANDON CITY COUNCIL AGENDA

Council Chambers – 308 S. Main

August 10, 2026

4:00 p.m.

1. Call to Order
2. Roll Call and Determination of Quorum
3. Approval of Agenda
4. Public Comments: Those persons wanting to address the Council as to any item on or not on the agenda and who have not otherwise been asked to speak to the agenda item will be heard at this time, but are limited to five (5) minutes. No action will be taken on any action requested at this time due to the twenty-four-hour public notice requirement. The City reserves the right to end public comment after 45 total minutes and those who were unable to speak will be given the opportunity to speak first at the next regular Council meeting if they leave their name with the City Administrator.
5. 2027 Budget Work Session
6. Adjournment

Individuals in need of assistance in attaining access to the meeting, please contact City Hall within 24 hours of the meeting time for special arrangements.

101 GENERAL FUND REVENUES

As of 8/6/2026

			Actual 2022	Actual 2023	Actual 2024	Actual 2025	4 Year Average	Adopted 2026	Actual Half 2026	Requested 2027	Reviewed 2027	Adopted 2027
TAXES 310												
101	310311010	Current Taxes	3,194,511	3,407,726	3,687,790	3,868,121	3,539,537	4,047,411	2,133,473	4,226,459	4,226,459	
101	310311020	Back Taxes (-1)	18,589	22,366	24,741	7,103	18,200	18,000	6,467	20,000	20,000	
101	310311030	Back Taxes (-2)	1,735	985	2,149	(1,938)	733	-	1,704	2,000	2,000	
101	310311040	Back Taxes (-3)	1,412	389	1,111	718	908	-	1,516	1,500	1,500	
101	310311050	Back Taxes (-4)	751	-	1,471	497	680	-	673	1,000	1,000	
101	310311070	Mobile Home Tax	14	-	-	-	4	-	96	100	100	
101	310313000	Sales Tax	4,793,176	5,336,864	5,553,993	5,881,458	5,391,373	5,500,000	2,676,227	6,060,000	6,060,000	
101	310315000	Amusement Fee	-	-	-	-	-	-	-	-	-	
101	310319110	Interests on Taxes	3,977	3,138	5,037	3,352	3,876	3,500	1,269	4,000	4,000	
Totals Taxes			8,014,165	8,771,468	9,276,292	9,759,312	8,955,309	9,568,911	4,821,425	10,315,059	10,315,059	-
LICENSES AND PERMITS 320												
101	320321010	Beer Licenses	2,990	2,750	2,700	3,075	2,879	2,700	3,000	3,000	3,000	
101	320321020	Liquor Licenses	18,650	25,924	21,200	29,824	23,900	21,500	20,200	22,000	22,000	
101	320321023	Video Lottery	-	-	6,150	6,500	3,163	6,550	2,000	6,500	6,500	
101	320321025	Cannabis Apps/Licenses	117,336	112,330	112,336	80,240	105,561	64,192	16,048	11,000	11,000	
101	320321030	Building Permits	163,989	102,245	179,419	154,113	149,941	110,000	105,177	150,000	150,000	
101	320321040	Pet Licenses	670	820	575	490	639	600	200	600	600	
101	320321045	Kennel License Fee	175	280	175	105	184	-	105	200	200	
101	320321050	Excavation/St Cut Permits	100	125	350	550	281	150	200	300	300	
101	320321090	Peddlers License	1,700	1,600	1,900	1,400	1,650	1,500	1,000	2,000	2,000	
101	320321100	Plumbing Permits	4,851	6,860	16,685	18,635	11,758	7,000	7,200	10,000	10,000	
101	320321110	Sewer Cleaning Permit	175	245	210	245	219	200	175	250	250	
101	320321120	Residential Contrac. Lic.	17,600	18,850	17,700	19,725	18,469	17,000	14,900	18,000	18,000	
101	320321130	Landscape Contrac. Lic.	500	900	700	700	700	600	850	1,000	1,000	
101	320321140	Landscape Permits	1,173	802	1,139	1,428	1,136	850	315	900	900	
101	320321150	Tree Permits/Tree Site	1,590	1,706	1,685	1,490	1,618	1,000	875	1,500	1,500	
101	320321160	Tree Pesticide License	400	400	450	350	400	400	300	400	400	
101	320322000	Sign Permits	120	170	442	408	285	200	208	300	300	
101	320323000	Home Occupations	210	1,535	3,000	1,125	1,468	500	1,875	200	200	
101	320324000	Garbage Permits	600	600	600	600	600	600	600	600	600	
101	320324100	Dumpster Permits	30	34	-	-	16	-	-	-	-	
Totals License & Permits			332,859	278,176	367,416	321,003	324,863	235,542	175,228	228,750	228,750	-

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
	INTER GOVERNMENT REVENUE 330		2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
101	330331090	Section 5309 Funds - Bus	-	2,288	2,483	1,925	1,674	133,977	-	2,000	2,000	
101	330331100	Section 5311 Funds - Bus	84,511	76,286	77,840	100,042	84,670	99,520	36,824	100,000	100,000	
101	330331300	Title III-B Transit Bus	1,131	1,131	1,131	1,508	1,225	1,131	-	1,200	1,200	
101	330331200	Federal Grants	66,550	133,588	149,100	79,236	107,118	100,000	73,196	60,000	60,000	
101	330334030	State Funds-Transit Bus	34,379	34,402	33,497	-	25,570	34,479	-	-	-	
101	330334990	Other State Grants	2,000	-	6,532	-	2,133	-	-	-	-	
101	330335010	Bank Franchise Tax	128,257	146,197	108,236	161,490	136,045	130,000	165,718	135,000	135,000	
101	330335030	Liquor Revision	77,416	75,941	75,560	73,785	75,675	75,000	35,217	75,000	75,000	
101	330335040	Motor Vehicle License	62,804	63,380	63,560	78,162	66,977	63,000	19,723	65,000	65,000	
101	330335080	Highway & Bridge Fund	58,874	60,537	60,756	75,199	63,841	60,000	23,470	60,000	60,000	
101	330335090	Port of Entry Fee	6,514	6,574	6,467	6,715	6,567	6,000	2,630	6,500	6,500	
101	330338030	Wheel Tax	11,437	11,577	11,575	14,452	12,260	11,000	3,727	12,500	12,500	
	Totals Inter Governmental Revenue		533,873	611,901	596,737	592,513	583,756	714,107	360,506	517,200	517,200	-
	CHARGES GOOD & SERVICE 340											
101	340341010	Zoning/Variance/Cond Use	7,250	6,900	8,425	9,013	7,897	5,000	4,200	7,000	7,000	
101	340341020	Plan Review Fees	-	-	-	2,720	680	-	1,190	2,000	2,000	
101	340341030	Platting Fees	-	-	-	6,616	1,654	3,000	14,075	5,000	5,000	
101	340342010	Police Services	74,656	80,791	83,520	91,086	82,513	88,000	278	90,000	90,000	
101	340342090	Police Reports	380	384	300	256	330	200	152	200	200	
101	340344020	Weed/Mowing/Snow	170	1,404	801	4,643	1,754	1,000	793	1,500	1,500	
101	340346010	Pool Membership	54,004	59,049	57,262	57,613	56,982	57,000	55,992	57,000	57,000	
101	340346020	Pool Fees	20,534	18,880	17,085	18,852	18,838	18,000	5,618	18,000	18,000	
101	340346025	Pool Other	194	418	632	509	438	400	-	500	500	
101	340346030	Pool Swim Lessons	28,702	27,062	26,793	28,740	27,824	27,000	25,760	28,000	28,000	
101	340346040	Concessions utilities	1,200	1,400	1,600	1,800	1,500	1,400	-	1,500	1,500	
101	340346090	Pop & Candy Summer Rec	1,028	979	1,355	1,622	1,246	1,200	-	1,200	1,200	
101	340346310	Safety Town Fees	460	600	580	600	560	500	600	600	600	
101	340346320	Summer Rec. Fees	2,389	2,710	4,677	3,584	3,340	3,500	953	3,500	3,500	
101	340346330	Field Usage Fees	6,369	16,942	33,130	24,313	20,188	25,000	1,597	25,000	25,000	
101	340346340	Shelter Reservations	1,430	1,973	1,985	2,352	1,935	1,900	1,043	2,000	2,000	
101	340346350	Park Other Charges-addons	316	145	9	57	132	-	-	100	100	
101	340346670	Sum. Rec. Bus Fares	615	649	-	-	316	-	-	-	-	
101	340346900	Park Fee Developers	128,570	17,240	28,170	50,630	56,153	25,000	3,180	25,000	25,000	
101	340346910	Park Fee - Bldg Pmt	12,750	4,750	50,577	40,923	27,250	25,000	24,250	30,000	30,000	
101	340346950	Bus Fares - Transit	21,494	20,784	19,816	18,684	20,195	19,000	8,000	20,000	20,000	
101	340346970	Bus Reimbursements	23,827	22,039	24,136	24,347	23,587	34,980	7,007	24,000	24,000	
	Total Goods & Services		386,339	285,099	360,853	388,958	355,312	337,080	154,688	342,100	342,100	-

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
	Health 345		2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
101	345345020	Animal Ctrl & Shelter Fees	50	50	100	200	100	-	-	-	-		
	Total Health		50	50	100		100	-	-	-	-	-	
	FINES & FORFEITS 350												
101	350351010	65% Court Fines	765	2,239	1,102	520	1,156	1,000	44	1,000	1,000		
101	350351020	Police Parking Tickets	1,625	1,430	530	5,210	2,199	2,000	700	2,000	2,000		
	Totals Fines & Forfeits		2,390	3,669	1,632	5,730	3,355	3,000	744	3,000	3,000	-	
	MISCELLANEOUS REVENUE 360												
101	360361000	Interest Earned	2,238	68,921	281,378	278,070	157,652	100,000	171,811	170,000	170,000		
101	360362000	Rentals	1,950	1,950	200	500	1,150	-	-	-	-		
101	360363110	Bethany SPA Principle	7,789	22,928	50,662	695	20,518	-	-	-	-		
101	360363210	Bethany SPA Interest	447	-	1,097	-	386	-	-	-	-		
101	360367000	Contribution/Donations	500	3,500	13,000	100	4,275	-	1,200	1,000	1,000		
101	360369000	Other	15,922	15,177	9,775	5,536	11,602	-	725	1,000	1,000		
101	360369010	Other Capital Refunds	31,049	28,594	15,704	18,907	23,563	15,000	11,990	20,000	20,000		
101	360369020	Opioids Settlement	2,071	2,971	26,751	-	7,948	-	626	5,000	9,000		
101	360367100	Safety Town Donations	-	-	-	-	-	-	-	-	-		
101	360369040	Credit Card Fee	232	279	191	54	189	-	-	-	-		
101	360369030	Prior Year Exp. Recovery	5,637	4,907	13,931	12,341	9,204	-	-	-	-		
	Totals Miscellaneous Revenue		67,834	149,227	412,689	316,202	236,488	115,000	186,352	197,000	201,000	-	
	OTHER FINANCING SOURCES 390												
101	360391010	Transfer in Engineering	68,336	165,492	84,603	103,500	105,483	105,030	-	126,600	126,600		
101	360391011	Transfer in Water	498,520	228,407	310,676	341,466	344,767	363,520	-	402,365	402,365		
101	390391012	Transfer in Sewer	-	373,011	469,538	500,446	335,749	525,546	-	568,738	568,738		
101	390391013	Transfer In Other	-	-	21,827	-	5,457	-	-	-	37,930		20% from TIFs
101	390391030	Sale of Fixed Assets	22,613	6,704	17,632	9,578	14,132	-	14,889	-	-		
101	390391040	Insurance	24,262	7,835	3,488	4,452	10,009	-	-	-	-		
101	390391210	Loan Proceeds	-	-	-	-	-	6,375,000	-	6,375,000	6,375,000		
101	390392100	From Reserve	-	-	-	-	-	4,935,002	-	2,098,744	-		
	Total Other Financing Sources		613,731	781,449	907,764	959,442	815,596	12,304,098	14,889	9,571,447	7,510,633	-	
101	**TOTAL GENERAL FUND REVENUES**		**9,951,240**	**10,881,039**	**11,923,483**	**12,343,159**	**11,274,780**	**23,277,738**	**5,713,833**	**21,174,556**	**19,117,742**	**-**	

101 GENERAL FUND EXPENDITURES - 410 GENERAL GOVERNMENT

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
411 LEGISLATIVE													
411.1 COUNCIL			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
101	4111-41100	Wages	32,681	36,213	37,399	38,418	36,178	40,000	19,728	40,837	40,837		
101	4111-41200	Social Security	2,500	2,770	2,861	2,939	2,768	3,060	755	3,124	3,124		
101	4111-41400	Workman's Comp	69	89	100	118	94	128	101	160	160		
101	4111-42200	Professional Services	34,136	3,591	177	-	9,476	1,000	-	1,000	1,000		
101	4111-42600	Supplies	1,941	986	656	816	1,100	2,000	604	2,000	2,000		
101	4111-42700	Travel & Dues	251	1,070	409	1,012	685	10,000	40	5,000	5,000		
101	4111-43500	Other	4,600	-	-	-	1,150	-	989	1,000	1,000		
101	4111-45700	Equipment	-	-	-	-	-	-	-	-	-		
Total Council			76,178	44,719	41,602	43,303	51,451	56,188	22,217	53,121	53,121	-	
411.3 PUBLICATIONS													
101	4113-42300	Publications	24,292	28,563	28,342	31,766	28,241	32,000	17,196	15,000	25,000		Moved Website to BBB
Total Publications			24,292	28,563	28,342	31,766	28,241	32,000	17,196	15,000	25,000	-	
411.5 CONTINGENCY													
101	4115-51000	Contingency	-	-	-	-	-	75,000	-	75,000	75,000		
Total Contingency			-	-	-	-	-	75,000	-	75,000	75,000	-	
411 LEGISLATIVE TOTALS			**100,469**	**73,282**	**69,944**	**75,069**	**79,691**	**163,188**	**39,414**	**143,121**	**153,121**	**-**	
412 EXECUTIVE													
412.1 MAYOR													
101	4121-41100	Wages	9,421	9,813	10,108	10,411	9,938	10,800	5,346	11,066	11,066		
101	4121-41200	Social Security	721	751	773	796	760	826	204	847	847		
101	4121-41400	Workmen Comp.	19	24	27	32	26	35	27	43	43		
101	4121-42600	Supplies	65	48	-	123	59	200	-	200	200		
101	4121-42700	Travel & Dues	65	104	765	353	322	4,000	75	2,000	2,000		
Totals Mayor			10,291	10,740	11,673	11,715	11,105	15,861	5,652	14,156	14,156	-	

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
412.2 CITY ADMINISTRATOR			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
101	4122-41100	Wages	134,845	149,394	157,615	164,970	151,706	172,500	77,918	179,046	179,046	
101	4122-41200	Social Security	10,142	11,237	11,850	12,425	11,413	13,196	5,369	13,697	13,697	
101	4122-41300	Retirement	8,091	8,964	9,457	9,898	9,102	10,350	3,880	10,743	10,743	
101	4122-41400	Workman's Comp	265	351	376	522	379	431	435	698	698	
101	4122-41500	Health & Life Ins.	31,353	31,310	33,052	30,684	31,600	33,050	12,646	33,106	33,106	
101	4122-41600	Unemployment Ins.	108	108	78	83	94	125	92	150	150	
101	4122-42200	Professional Services	695	200	-	-	224	500	-	500	500	
101	4122-42210	HR Services Contract	40,568	43,014	46,025	46,025	43,908	48,000	23,013	48,000	48,000	
101	4122-42510	Hired Repairs	-	-	-	-	-	-	-	-	-	
101	4122-42600	Supplies	1,730	1,366	1,204	1,248	1,387	2,000	374	2,000	2,000	
101	4122-42610	Health/Safety Program	-	-	-	-	-	-	-	-	-	
101	4122-42650	Fuel	423	192	404	276	324	550	8	500	500	
101	4122-42700	Travel & Dues	316	275	260	458	327	500	255	500	500	
101	4122-42800	Utilities - Cell Phone	503	502	508	495	502	600	199	600	600	
101	4122-43400	Books	-	-	-	-	-	-	-	-	-	
101	4122-43410	Software	338	748	504	330	480	750	432	800	800	
101	4122-43500	Equipment	1,161	-	-	239	350	1,200	-	1,000	1,000	
Totals City Administrator			230,538	247,661	261,333	267,653	251,796	283,752	124,619	291,340	291,340	-

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
412.3 PLANNING & ZONING BOARD			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
101	4123-41100	Wages	6,480	7,450	6,750	8,050	7,183	12,600	6,480	12,960	12,960	
101	4123-41200	Social Security	496	570	516	616	549	964	234	991	991	
101	4123-41400	Workman's Comp	13	18	20	22	18	40	32	51	51	
101	4123-42600	Supplies	527	236	147	354	316	400	118	400	400	
Totals Planning & Zoning			7,516	8,274	7,433	9,042	8,066	14,004	6,864	14,402	14,402	-

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
412.5 PARK COMMITTEE			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
101	4125-41100	Wages	2,250	3,000	3,550	2,950	2,938	5,400	2,325	4,500	4,500	
101	4125-41200	Social Security	172	230	272	226	225	413	80	345	345	
101	4125-41400	Workman's Comp	7	62	10	62	35	338	14	20	20	
101	4125-42600	Supplies	-	-	-	94	23	200	71	200	200	
Totals Park Committee			2,429	3,292	3,832	3,332	3,221	6,351	2,491	5,065	5,065	-

413 ELECTIONS			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
413.0 ELECTIONS			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
101	4130-41100	Wages	2,400	-	-	2,850	1,313	-	-	-	-		
101	4130-41200	Professional Services	-	-	-	-	-	5,500	-	2,500	2,500		
101	4130-42600	Supplies	234	-	-	383	154	-	-	-	-		
Totals Elections			2,634	-	-	3,233	1,467	5,500	-	2,500	2,500	-	
413 ELECTION TOTALS			**2,634**	**-**	**-**	**3,233**	**1,467**	**5,500**	**-**	**2,500**	**2,500**	**-**	

414 FINANCIAL ADMINISTRATION			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
414.1 LEGAL			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
101	4141-42200	Professional Services	53,270	52,739	47,405	45,659	49,768	65,000	10,608	65,000	65,000		
101	4141-42700	Travel & Dues	-	-	-	-	-	-	-	-	-		
Totals Legal			53,270	52,739	47,405	45,659	49,768	65,000	10,608	65,000	65,000	-	
414.2 FINANCE													
101	4142-41100	Wages	194,244	217,114	229,453	228,648	217,365	257,800	105,264	260,247	260,247		
101	4142-41101	Overtime	-	-	-	-	-	-	-	1,402	1,402		
101	4142-41200	Social Security	14,278	15,836	16,874	19,086	16,518	19,722	7,130	19,909	19,909		
101	4142-41300	Retirement	11,710	13,027	13,767	13,705	13,052	15,468	5,196	15,615	15,615		
101	4142-41400	Workman's Comp	371	545	509	733	540	645	650	1,015	1,015		
101	4142-41500	Health & Life Ins.	59,986	60,333	40,387	41,677	50,596	46,350	18,418	68,363	68,363		emp Waived Health until 27
101	4142-41600	Unemployment Ins.	336	324	234	248	285	300	275	655	655		
101	4142-41700	Unused Compensated Ab	1,175	-	-	28,848	7,506	-	-	-	-		
101	4142-42200	Professional Services	207	32	30	1,452	430	500	1,769	500	500		
101	4142-42210	Credit Card Fees	-	-	-	40	10	1,600	244	2,000	2,000		
101	4142-42600	Supplies	2,637	2,731	3,317	3,091	2,944	3,500	1,531	4,000	4,000		
101	4142-42700	Travel & Dues	1,013	2,031	1,995	3,359	2,100	8,000	1,021	9,200	9,200		
101	4142-43410	Incode/Software	23,003	26,978	25,875	28,558	26,103	31,000	20,170	32,000	32,000		In 2028 wanting to upgrade to V10
101	4142-43500	Equipment	895	-	39,749	1,374	10,505	2,400	1,512	2,500	2,500		update a computer (if needed)
Totals Finance			309,857	338,951	372,190	370,819	347,954	387,285	163,180	417,406	417,406	-	
414.6 INSURANCE													
101	4146-42100	Insurance	44,518	45,146	50,602	50,656	47,731	57,000	47,506	55,000	55,000		
101	4146-42900	Other	-	-	-	99	25	-	-	-	-		
Totals Insurance			44,518	45,146	50,602	50,656	47,731	57,000	47,506	55,000	55,000	-	
414.7 AUDIT													
101	4147-42200	Professional Services	28,900	29,581	32,194	37,241	31,979	35,000	20,077	40,000	40,000		
Totals Audit			28,900	29,581	32,194	37,241	31,979	35,000	20,077	40,000	40,000	-	
414 FINANCIAL ADMIN. TOTAL			**436,544**	**466,417**	**502,391**	**504,375**	**477,432**	**544,285**	**241,371**	**577,406**	**577,406**	**-**	

419 OTHER			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
419.2 GENERAL GOVT. BUILDINGS			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
101	4192-41100	Wages	3,563	3,773	3,689	3,391	3,604	4,500	1,790	3,689	3,689		
101	4192-41200	Social Security	273	289	282	259	276	344	127	282	282		
101	4192-41400	Workman's Comp	40	400	220	444	276	400	160	250	250		
101	4192-41600	Unemployment Ins.	25	27	20	15	22	50	10	10	10		
101	4192-42200	Professional Services	2,300	35,120	67,151	83,197	46,942	75,000	40,676	82,000	82,000		
101	4192-42400	Rentals	970	964	948	914	949	1,000	928	1,000	1,000		
101	4192-42500	Repairs	392	445	732	446	504	1,000	737	1,000	1,000		
101	4192-42510	Hired Repairs	73,065	54,762	8,965	27,147	40,985	10,000	941	1,000	1,000		
101	4192-42600	Supplies	13,823	13,410	16,452	13,523	14,302	17,000	13,508	18,000	18,000		
101	4192-42800	Utilities	38,405	35,553	35,996	38,355	37,077	42,000	18,163	44,000	44,000		
101	4192-42900	Other	-	-	-	32,258	8,064	-	8	-	-		
101	4192-43210	Building	-	-	-	267,990	66,997	6,375,000	54,750	6,375,000	6,375,000		City Hall
101	4192-43300	Improvements	70,085	-	-	-	17,521	100,000	-	100,000	100,000		
101	4192-43500	Equipment	9,831	18,322	9,677	-	9,458	2,000	-	2,000	2,000		
101	4192-44900	Agent Fee	4,199	4,027	6,024	7,240	5,372	6,500	700	6,500	6,500		
Totals General Gov't Building			216,970	167,092	150,156	475,178	252,349	6,634,794	132,500	6,634,731	6,634,731	-	
419.6 Engineer													
101	4196-41100	Wages	119,540	142,477	150,051	154,962	141,758	167,500	74,346	175,523	175,523		
101	4196-41101	Overtime	-	-	-	-	-	-	-	2,331	2,331		
101	4196-41200	Social Security	9,059	10,789	11,367	11,753	10,742	12,814	5,155	13,428	13,428		
101	4196-41300	Retirement	7,172	8,549	9,003	9,298	8,506	10,050	3,702	10,532	10,532		
101	4196-41400	Workman's Comp	1,831	2,500	2,437	3,452	2,555	2,998	-	4,967	4,967		
101	4196-41500	Insurance	17,547	21,081	21,495	21,261	20,346	24,050	9,204	24,240	24,240		
101	4196-41600	Unemployment Ins.	216	216	156	165	188	225	167	442	442		
101	4196-42200	Professional Services	47,090	20,464	19,323	16,259	25,784	20,000	10,880	20,000	20,000		
101	4196-42510	Hired Repairs	118	1,739	-	2,766	1,156	6,500	253	6,500	6,500		
101	4196-42600	Supplies	2,307	2,195	942	1,150	1,649	2,500	491	2,500	2,500		
101	4196-42610	Geocaching	-	1,000	979	65	511	1,000	32	1,500	1,500		New Caches
101	4196-42620	Clothing Allowance	-	762	817	618	549	1,000	-	1,000	1,000		
101	4196-42650	Fuel	756	1,211	1,060	1,028	1,014	1,200	617	1,500	1,500		
101	4196-42700	Travel & Dues	1,123	3,805	1,980	1,451	2,090	5,000	1,881	5,000	5,000		
101	4196-42800	Utilities	1,526	1,544	1,606	1,500	1,544	1,800	597	1,800	1,800		
101	4196-43400	Software	10,977	7,112	14,419	6,507	9,754	10,200	2,371	10,200	10,200		
101	4196-43500	Equipment	-	3,627	-	8,461	3,022	4,100	-	2,000	2,000		2 iPads w/ cell service
Totals General Gov't Building			219,262	229,071	235,635	240,696	231,166	270,937	109,695	283,463	283,463	-	
419 OTHER TOTAL			**436,233**	**396,163**	**385,791**	**715,874**	**483,515**	**6,905,731**	**242,195**	**6,918,194**	**6,918,194**	**-**	
410 GENERAL GOVERNMENT TOTALS			**1,226,654**	**1,205,829**	**1,242,397**	**1,590,293**	**1,316,293**	**7,938,672**	**662,607**	**7,966,184**	**7,976,184**	**-**	

101 GENERAL FUND EXPENDITURES - 420 PUBLIC SAFETY

421 POLICE			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
421.1 POLICE ADMINISTRATION			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
101	4211-41100	Wages	986,753	1,136,861	1,260,459	1,330,179	1,178,563	1,414,000	632,037	1,380,373	1,380,373	
101	4211-41101	Overtime	-	-	-	-	-	-	-	99,145	99,145	
101	4211-41200	Social Security	74,761	84,235	93,039	97,921	87,489	108,171	42,599	113,183	113,183	
101	4211-41300	Retirement	77,809	89,806	99,553	105,113	93,070	113,000	41,427	109,028	109,028	
101	4211-41301	Supplemental Retirement	-	-	-	-	-	-	-	-	-	
101	4211-41400	Workman's Comp	15,821	21,550	23,632	31,038	23,010	28,250	28,880	39,065	39,065	
101	4211-41500	Health & Life Ins.	294,527	323,629	351,436	371,439	335,258	411,400	158,885	411,864	411,864	
101	4211-41600	Unemployment Ins.	1,764	1,736	1,410	1,491	1,600	1,800	1,552	1,800	1,800	
101	4211-41700	Unused Compensated Absen	19,872	-	6,763	2,462	7,274	-	2,052	-	-	
101	4211-42100	Insurance	24,500	26,000	26,800	29,029	26,582	25,000	25,931	30,000	30,000	
101	4211-42200	Professional Services	4,123	4,479	4,282	3,321	4,051	5,500	2,865	5,500	5,500	
101	4211-42300	Publications	359	-	-	99	114	475	-	475	475	
101	4211-42510	Hired Repairs	-	48	-	-	12	-	-	-	-	
101	4211-42600	Supplies	8,727	8,473	7,312	12,130	9,161	9,500	2,490	9,500	9,500	
101	4211-42610	Uniform Related Items	14,652	13,540	16,647	12,629	14,367	15,250	14,007	19,770	19,770	
101	4211-42620	Safety Town Supplies	389	1,296	1,030	509	806	1,200	100	1,200	1,200	
101	4211-42700	Travel & Dues	8,383	4,009	9,478	9,724	7,899	11,000	2,384	11,000	11,000	
101	4211-42900	Training Expenses	6,437	4,427	8,471	10,537	7,468	12,500	6,793	12,500	12,500	
101	4211-42910	Ammo	5,582	3,285	8,136	6,653	5,914	6,000	-	6,000	6,000	
101	4211-43410	Software	-	-	-	-	-	2,500	3,695	2,700	2,700	
101	4211-43500	Equipment	13,377	12,398	13,002	22,895	15,418	10,125	5,364	9,000	9,000	
101	4211-43510	Equipment	-	5,630	-	-	1,408	2,000	433	2,000	72,000	
101	4211-43600	Vehicles	37,910	83,164	42,702	101,103	66,220	104,000	96,616	104,000	104,000	
101	4211-43610	New Equipment for Vehicle	3,907	36,118	37,605	28,026	26,414	29,547	36,546	27,399	27,399	
101	4211-43620	Switch over to new Vehicle	328	6,614	2,960	10,177	5,020	17,925	10,149	19,125	19,125	
Totals Police Administration			1,599,980	1,867,298	2,014,717	2,186,475	1,917,117	2,329,143	1,114,802	2,414,627	2,484,627	-
421.5 COMMUNICATIONS												
101	4215-42510	Hired Repairs	9,413	1,482	1,752	539	3,296	2,250	862	2,250	2,250	
101	4215-42600	Supplies	2,902	3,701	1,237	2,771	2,653	3,250	836	3,250	3,250	
101	4215-42800	Utilities - Alliance	3,086	3,083	3,200	3,272	3,160	3,575	1,689	3,575	3,575	
101	4215-42810	Utilities - Minn County IT	860	-	-	-	215	-	-	-	-	
101	4215-42820	Cell Phone Stipend	3,720	3,840	3,800	3,500	3,715	4,500	1,680	4,500	4,500	
101	4215-42830	Utilities - Verizon	6,928	7,419	9,889	8,970	8,302	11,325	2,897	11,325	11,325	
101	4215-42900	Metro Users Fee	55,371	80,566	43,992	52,439	58,092	89,710	-	80,000	80,000	
101	4215-43500	Equipment	35,226	41,327	46,247	41,965	41,191	76,734	47,046	148,083	78,083	
101	4215-43510	Zuercher Software	14,881	13,600	11,217	12,775	13,118	17,256	240	17,256	17,256	
Totals Communications			132,387	155,018	121,334	126,231	133,743	208,600	55,250	270,239	200,239	-

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
	421.6 AUTO SERVICE		2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
101	4216-42200	Professional Services	1,351	992	770	199	828	1,000	-	1,000	1,000		
101	4216-42510	Hired Repairs	10,102	9,180	15,015	13,265	11,891	11,000	3,372	11,000	11,000		
101	4216-42600	Supplies	15,777	11,857	16,083	13,617	14,334	15,150	3,476	12,225	12,225		
101	4216-42650	Fuel	29,307	23,837	28,130	27,284	27,140	32,000	13,902	32,000	32,000		
101	4216-43500	Equipment	-	-	-	-	-	-	-	-	-		
	Totals Auto Service		56,538	45,866	59,998	54,365	54,192	59,150	20,749	56,225	56,225	-	
	421 POLICE TOTAL		**1,788,905**	**2,068,182**	**2,196,049**	**2,367,072**	**2,105,052**	**2,596,893**	**1,190,801**	**2,741,091**	**2,741,091**	**-**	
422 FIRE			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
	422.9 FIRE DEPARTMENT		2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
101	4229-42100	Insurance	5,133	5,793	6,540	7,194	6,165	9,265	9,733	10,000	10,000		
101	4229-42200	Professional Services	113,757	121,231	129,984	136,600	125,393	142,747	71,374	253,476	366,056		149056 taxes 217000 personnel
101	4229-42210	Additional Request	141,603	150,906	161,801	170,037	156,087	177,689	88,845	185,543	185,543		
101	4229-42510	Hired Repairs	-	-	-	-	-	-	-	-	-		
101	4229-42600	Ambulance	50,000	50,000	50,000	80,000	57,500	80,000	40,000	100,000	100,000		
101	4229-42610	Siren Supplies	945	-	-	8,144	2,272	5,000	283	5,000	5,000		
101	4229-43300	Improvements	-	-	-	-	-	55,000	58,813	-	-		
101	4229-43500	Equipment	-	-	-	16,800	4,200	-	-	-	-		
	422 FIRE DEPT TOTAL		**311,438**	**327,930**	**348,325**	**418,775**	**351,617**	**469,701**	**269,046**	**554,019**	**666,599**	**-**	
423 PROTECTIVE INSPECTIONS			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
	423.2 BUILDING INSPECTIONS		2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
101	4232-41100	Wages	133,538	150,036	159,553	166,393	152,380	169,600	77,856	170,030			
101	4232-41101	Overtime	-	-	-	-	-	-	-	5,100			
101	4232-41200	Social Security	9,806	11,019	11,751	12,195	11,193	12,974	5,221	13,008			
101	4232-41300	Retirement	8,012	9,002	9,573	9,984	9,143	10,176	3,876	10,200			
101	4232-41400	Workman's Comp	1,382	1,520	1,786	2,300	1,747	2,120	2,016	3,240			
101	4232-41500	Health & Life Ins.	39,692	41,798	41,445	42,307	41,310	45,000	17,229	45,144			
101	4232-41600	Unemployment Ins.	216	216	156	165	188	225	178	428			
101	4232-42200	Professional Services	64	259	-	479	201	500	-	500			
101	4232-42220	Credit Card Fees-Bldg PM	1,599	1,444	1,274	1,088	1,351	-	58	1,500			
101	4232-42510	Repairs Hired	2,153	377	366	97	748	1,250	85	1,250			
101	4232-42600	Supplies	5,045	3,599	3,493	5,839	4,494	5,500	1,497	5,500			
101	4232-42650	Fuel	1,242	1,127	864	771	1,001	1,500	347	1,500			
101	4232-42700	Travel & Dues	2,443	1,988	2,342	2,289	2,266	3,800	2,524	3,800			
101	4232-42800	Utilities - Phone	1,126	1,004	1,016	1,097	1,061	1,500	397	1,500			
101	4232-43410	Software	2,333	3,112	1,798	3,304	2,637	5,000	2,498	40,000			GovWell- Building Permit Project
101	4232-43500	Equipment	1,791	-	200	27,837	7,457	4,000	-	4,000			
	Totals Building Inspections		210,442	226,501	235,617	276,145	237,176	263,145	113,781	306,700	-	-	

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
	429.1 TRAFFIC		2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
101	4291-42200	Professional Services	11,989	230,011	-	107,950	87,487	50,000	32,134	50,000			
101	4291-42510	Hired Repairs	-	1,000	-	1,930	733	5,000	-	5,000			
101	4291-42600	Supplies	2,796	562	2,944	168	1,617	5,000	-	5,000			
101	4291-42610	Traffic Lights	2,032	10,713	62,174	19,005	23,481	26,000	23	35,000			Camera
101	4291-43300	Improvements	-	-	53,278	25,667	19,736	25,000	25,551	-			
101	4291-43500	Equipment	3,665	20,705	-	-	6,093	-	-	3,000			
	Totals Traffic		20,482	262,991	118,396	154,720	51,660	111,000	57,708	98,000	-	-	
	423 PROTECTIVE INSPECTION TOTAL		**230,923**	**489,492**	**354,013**	**430,865**	**288,836**	**374,145**	**171,490**	**404,700**	**-**	**-**	
420 PUBLIC SAFETY TOTAL			**2,331,266**	**2,885,604**	**2,898,387**	**3,216,712**	**2,745,505**	**3,440,739**	**1,631,337**	**3,699,810**	**3,407,690**	**-**	

101 GENERAL FUND - 430 PUBLIC WORKS

431 HIGHWAY AND STREETS			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
	431.1 HIGHWAY AND STREET ADMIN		2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
101	4311-41100	Wages	175,952	230,529	244,347	206,233	214,265	280,000	85,442	252,059			
101	4311-41101	Overtime	-	-	-	-	-	-	-	24,997			
101	4311-41200	Social Security	12,438	16,722	17,593	15,080	15,458	21,420	5,590	21,195			
101	4311-41300	Retirement	9,516	13,409	14,242	12,374	12,385	16,200	4,232	15,124			
101	4311-41400	Workman's Comp	8,173	10,000	10,308	13,607	10,522	11,340	11,204	16,762			
101	4311-41500	Health & Life Ins.	81,359	88,849	89,026	66,924	81,539	80,050	28,018	80,494			
101	4311-41600	Unemployment Ins.	453	483	348	330	403	450	250	630			
101	4311-41700	Unused Compensated Ab	-	-	244	-	61	-	-	-			
101	4311-42100	Insurance	19,280	20,500	21,000	22,808	20,897	23,000	27,329	30,000			
101	4311-42200	Professional Services	997	84,213	31,525	3,533	30,067	-	320	500			
101	4311-42500	Repairs	507	185	584	610	471	2,500	298	2,500			
101	4311-42510	Hired Repairs	3,450	1,419	5,863	678	2,852	5,000	267	5,000			
101	4311-42600	Supplies	8,257	12,129	9,493	7,077	9,239	15,000	5,413	15,000			
101	4311-42610	Safety Supplies	1,217	2,745	1,248	1,684	1,724	5,000	1,738	5,000			
101	4311-42620	Clothing Supplies	773	208	2,056	3,197	1,558	2,500	-	2,500			
101	4311-42650	Fuel	15,329	18,638	11,903	9,697	13,892	20,000	6,026	20,000			
101	4311-42700	Travel & Dues	387	614	741	1,247	747	800	1,013	800			
101	4311-42800	Utilities	174	829	988	1,055	762	1,000	399	1,200			
101	4311-43500	Equipment	209,350	-	73,836	149,557	108,186	320,000	212,251	5,000			Trailer
	Totals Highway & Street Admin.		547,612	501,472	535,345	515,691	525,030	804,260	389,789	498,761	-	-	

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
431.2 PAVED STREETS			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
101	4312-42400	Rentals	597	65	-	-	165	5,000	-	5,000			
101	4312-42500	Repairs	8,327	3,387	12,243	2,040	6,499	10,000	1,252	10,000			
101	4312-42510	Hired Labor	2,906	8,042	-	518	2,866	5,000	-	5,000			
101	4312-42600	Supplies	9,257	22,490	16,214	21,643	17,401	23,000	6,071	20,000			
101	4312-43300	Imp Other than Bldg	3,750	-	8,709	7,383	4,960	15,000	-	15,000			Sander Rack
101	4312-43310	Imp Other than Bldg	-	-	437,146	-	109,287	-	-	-			
101	4312-43500	Equipment	-	-	2,625	-	656	-	-	300,000			Dump Truck/Plow
Totals Paved Streets			24,837	33,984	476,937	31,583	141,835	58,000	7,324	355,000	-	-	

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
431.3 SNOW REMOVAL			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
101	4313-42200	Professional Services	598	-	-	-	150	6,000	-	-		
101	4313-42400	Rental	-	-	-	-	-	2,500	-	2,500		
101	4313-42510	Hired Repairs	3,464	14,996	313	22,631	10,351	10,000	-	10,000		
101	4313-42600	Supplies	40,197	56,583	35,884	34,377	41,760	60,000	21,249	60,000		
101	4313-42650	Fuel	9,917	21,049	8,476	10,769	12,553	20,000	4,807	20,000		
101	4313-43500	Equipment	-	47,185	-	238,168	71,338	-	-	-		
Totals Snow Removal			54,177	139,813	44,673	305,944	136,152	98,500	26,055	92,500	-	-

431.5 STORM DRAINAGE												
101	4315-42200	Professional Services	-	-	-	-	-	-	-	-		
101	4315-42510	Hired Repairs	-	-	-	-	-	-	-	-		
101	4315-42600	Supplies	-	-	-	-	-	-	-	2,500		
101	4315-43300	Improv Other Than Bldgs	32,328	12,979	719,235	88,778	213,330	-	-	-		
101	4315-43310	Xeriscaping	79,648	-	-	-	19,912	-	-	-		
Totals Storm Drainage			111,976	12,979	719,235	88,778	233,242	-	-	2,500	-	-

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
431.8 SIDEWALKS AND CROSSWALKS			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
101	4318-42200	Professional Services	44,219	-	-	-	11,055	-	-	-			
101	4318-42510	Hired Repairs	24,381	55,546	56,850	-	34,194	50,000	-	50,000			
101	4318-42600	Supplies	-	-	-	-	-	2,500	-	-			
101	4318-43300	Improvements	1,613	38,677	28,705	-	17,249	100,000	-	100,000			Trails
Totals Sidewalks & Crosswalks			70,212	94,223	85,555	-	62,498	152,500	-	150,000	-	-	
431 HIGHWAY & STREETS TOTAL			808,814	782,471	1,861,745	941,996	1,098,756	1,113,260	423,168	1,098,761	-	-	

432 SANITATION			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
432.6 WEED CONTROL			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
101	4326-42500	Repairs	-	-	-	-	-	-	-	-			
101	4326-42600	Supplies	1,162	3,217	2,171	3,379	2,482	3,500	3,123	3,500			Street Weed Sprayer
101	4326-43500	Equipment	-	-	-	-	-	-	-	-			
432 SANITATION TOTAL			1,162	3,217	2,171	3,379	2,482	3,500	3,123	3,500	-	-	

439 TRANSIT			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
439.1 TRANSIT			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
101	4391-42100	Bus Barn Insurance	1,024	1,107	1,250	1,375	1,189	1,815	1,802	2,000		
101	4391-42500	Repairs/Maintenance	109	803	14	2,499	856	5,000	-	5,000		
101	4391-42600	Supplies	372	509	322	217	355	750	273	750		
101	4391-42650	Fuel	10,395	9,365	8,655	8,030	9,111	9,715	3,581	10,000		
101	4391-42800	Utilities	13,277	12,118	11,870	12,093	12,340	14,700	5,071	14,700		
101	4391-42900	ROCS Agreement	136,450	144,640	176,537	171,271	157,224	187,500	53,866	206,830		
101	4391-43500	Equipment	-	-	-	-	-	157,620	-	-		
Totals Transit			161,626	168,542	198,648	195,484	181,075	377,100	64,593	239,280	-	-
430 PUBLIC WORKS TOTALS			**971,602**	**954,230**	**2,062,564**	**1,140,859**	**1,282,314**	**1,493,860**	**490,884**	**1,341,541**	**-**	**-**

440 HEALTH AND WELFARE

441 HEALTH			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
441.2 ANIMAL CONTROL			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
101	4412-42200	Professional Services	3,929	3,536	6,147	7,366	5,245	6,500	3,112	6,500		
101	4412-42600	Supplies	120	141	229	202	173	300	197	300		
Totals Animal Control			4,049	3,677	6,376	7,568	5,417	6,800	3,309	6,800	-	-

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
441.3 WEST NILE			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
101	4413-42600	Supplies - Mosquitos	2,168	86	3,440	1,879	1,893	3,000	1,883	3,000		
101	4413-42610	Supplies - Other	38	16	36	113	51	100	20	100		
101	4413-42500	Repairs	-	-	-	-	-	100	-	100		
101	4413-42700	Travel & Dues	-	-	-	-	-	100	-	100		
101	4413-43500	Equipment	-	146	-	-	37	-	-	100		
Totals West Nile			2,206	248	3,476	1,992	1,980	3,300	1,903	3,400	-	-
440 HEALTH & WELFARE TOTALS			**6,254**	**3,925**	**9,852**	**9,560**	**7,398**	**10,100**	**5,212**	**10,200**	**-**	**-**

450 CULTURE & RECREATION

451 RECREATION			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
	451.0 SENIOR CITIZENS		2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
101	4510-42400	Rentals	6,000	6,000	6,000	4,500	5,625	6,000	3,000	6,000		
	Totals Senior Citizens		6,000	6,000	6,000	4,500	5,625	6,000	3,000	6,000	-	-
	451.2 RECREATION CENTER											
101	4512-41100	Wages	17,281	19,814	16,550	16,610	17,564	20,000	5,226	22,675		
101	4512-41101	Overtime	-	-	-	-	-	-	-	-		
101	4512-41200	Social Security	1,322	1,516	1,266	1,271	1,344	1,530	13	1,735		
101	4512-41400	Workman's Comp	120	200	200	229	187	200	195	887		
101	4512-41600	Unemployment Ins.	124	128	79	26	89	150	0	57		
101	4512-42200	Professional Services	525	450	425	510	478	600	99	600		
101	4512-42300	Publications/Adverting	672	512	1,285	1,444	978	1,500	75	1,500		
101	4512-42400	Trip Entry Fees	2,405	2,710	3,418	2,954	2,872	3,500	-	3,500		
101	4512-42600	Supplies	1,047	843	1,068	552	877	1,000	1,160	1,000		
101	4512-42700	Travel & Dues	64	71	-	0	34	80	59	80		
101	4512-42800	Utilities - Phone	83	110	72	230	124	150	-	150		
101	4512-43500	Equipment	501	-	864	1,131	624	-	-	-		
101	4512-45200	Re-sale	417	836	683	949	721	900	469	900		
	Totals Recreation Center		24,561	27,190	25,910	25,907	25,892	29,610	7,295	33,084	-	-
	451.4 SWIMMING POOL											
101	4514-41100	Wages	170,222	186,310	199,299	200,219	189,012	220,000	47,710	216,397		
101	4514-41200	Social Security	13,022	14,253	15,246	15,317	14,460	16,830	926	16,555		
101	4514-41400	Workman's Comp	2,951	4,000	4,983	6,462	4,599	5,434	5,641	6,124		
101	4514-41600	Unemployment Ins.	1,226	1,332	1,032	1,094	1,171	1,300	-	541		
101	4514-42100	Insurance	5,258	7,450	7,650	8,294	7,163	6,000	3,104	6,000		
101	4514-42200	Professional Services	3,529	4,010	4,227	6,230	4,499	4,500	353	4,500		
101	4514-42210	Credit card fees	2,932	3,111	3,293	3,697	3,258	5,000	2,450	5,000		
101	4514-42500	Repairs	17,532	2,665	6,531	4,851	7,895	8,000	55	7,000		
101	4514-42600	Supplies - Maintenance	8,199	6,457	8,564	6,599	7,455	7,000	2,498	7,000		
101	4514-42610	Supplies - Lifeguards	6,625	3,956	3,187	4,467	4,559	5,500	1,836	5,000		
101	4514-42640	Chemicals	8,492	13,986	8,015	7,257	9,437	12,000	7,380	12,000		
101	4514-42700	Travel & Dues	325	-	-	375	175	500	400	500		
101	4514-42800	Utilities	12,001	9,924	11,923	12,307	11,539	18,000	1,996	18,000		
101	4514-42900	Other	181	-	-	-	45	20,000	19,326	20,000		
101	4514-43300	Improvement	25,745	1,987	64,602	99,999	48,083	455,000	39,986	50,000		
101	4514-43410	Annual Software Maint	6,000	3,505	3,671	3,851	4,257	4,200	198	4,200		
101	4514-43500	Equipment	-	1,192	16,430	1,826	4,862	110,000	46,966	-		
101	4514-43510	Equipment	11,837	12,777	12,432	12,452	12,375	24,000	22,341	-		
	Totals Swimming Pool		296,077	276,915	371,085	395,296	334,843	923,264	203,166	378,817	-	-
	451 RECREATION TOTAL		326,638	310,105	402,995	425,703	366,360	958,874	213,461	417,901	-	-

452 PARKS			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
452.2 PARKS DEPARTMENT			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
101	4522-41100	Wages	214,686	184,641	197,019	247,349	210,924	269,000	112,673	253,254			
101	4522-41101	Overtime	-	-	-	-	-	-	-	5,342			
101	4522-41200	Social Security	15,493	16,470	16,780	18,057	16,700	18,666	7,107	19,783			
101	4522-41300	Retirement	9,976	11,126	11,821	12,378	11,325	13,140	4,836	15,195			
101	4522-41400	Workman's Comp	4,412	5,400	6,061	7,385	5,815	5,490	6,957	9,902			
101	4522-41500	Health & Life Ins.	81,437	85,420	89,591	86,449	85,724	95,250	36,363	98,288			
101	4522-41600	Unemployment Ins.	673	645	412	473	551	650	264	633			
101	4522-41700	Unused Compensated Ab	-	-	-	-	-	-	-	-			
101	4522-42100	Insurance	15,775	17,355	17,855	19,266	17,563	22,500	23,346	24,000			
101	4522-42200	Professional Services	3,120	964	1,546	976	1,652	3,000	1,369	3,000			
101	4522-42400	Rentals/Publications	3,375	2,926	3,510	4,128	3,485	4,000	1,735	4,000			
101	4522-42500	Repairs	9,329	6,591	10,161	7,658	8,435	9,000	3,191	8,000			
101	4522-42510	Hired Repairs	2,056	4,843	1,048	2,358	2,576	8,000	5,053	8,000			
101	4522-42520	Snow Removal	2,303	2,762	1,309	-	1,593	3,000	528	3,000			
101	4522-42600	Supplies	18,248	16,442	12,722	16,917	16,082	17,000	10,082	18,000			
101	4522-42602	Weed Control Supplies	6,374	4,675	3,637	3,023	4,427	6,000	1,454	7,000			
101	4522-42605	Turf Care & Supplies	78	13,219	28,426	18,896	15,155	30,000	20,375	30,000			
101	4522-42610	Safety Supplies	485	559	110	53	302	1,000	417	1,000			
101	4522-42620	Clothing Supplies	389	361	633	1,033	604	2,000	-	2,000			
101	4522-42630	Supplies - Aspen Ball Fields	21,624	6,234	18,570	26,895	18,331	18,000	10,186	18,000			
101	4522-42632	Supplies - Flag Football	-	-	-	-	-	500	-	500			
101	4522-42634	Supplies - Hockey	2,925	3,320	52	-	1,574	-	-	1,000			Ice Skates
101	4522-42638	Supplies - Soccer Field	6,140	9,673	18,116	21,053	13,745	7,000	16,151	30,000			replace/update goals
101	4522-42640	Supplies - Tennis/RC/PB/VB	852	183	471	1,600	777	1,000	318	1,000			
101	4522-42650	Fuel	15,058	12,506	14,516	11,672	13,438	14,000	5,520	14,000			
101	4522-42700	Travel & Dues	1,673	1,116	895	903	1,147	2,000	216	2,000			
101	4522-42800	Utilities	36,461	32,761	76,303	67,934	53,365	75,000	27,109	75,000			
101	4522-43410	Software	2,568	1,346	1,257	1,517	1,672	1,700	1,667	1,700			
101	4522-43100	Land	-	-	-	-	-	-	-	-			
101	4522-43200	Building & Structure	-	40,763	7,193	-	11,989	-	-	-			
101	4522-43300	Improvements	-	-	33,600	-	8,400	240,000	-	16,000			landscaping; shingle repair; fountains
101	4522-43500	Equipment	69,651	106,544	58,002	110,782	86,245	114,000	80,701	69,000			2 mowers, skid loader, and drag
101	4522-43900	Other Capital Outlay	98,763	197,088	481,170	409,392	296,603	400,000	266,638	550,000			Aspen Pathways; playground; trails
101	4522-43910	Other Capital Outlay	-	271,427	18,844	-	72,568	-	-	2,960,000			Aspen Park Paving
Total Parks Department			643,923	1,057,360	1,131,630	1,098,150	982,766	1,380,896	644,257	4,248,597	-	-	

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
452.4 FORESTRY & NURSERY			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
101	4524-42200	Professional Services	23,689	26,658	5,841	2,132	14,580	15,000	-	15,000		
101	4524-42500	Tree Removals	46,078	43,065	54,102	51,136	48,595	100,000	47,075	100,000		
101	4524-42600	Supplies	3,142	1,734	1,524	2,298	2,175	3,000	329	3,000		
101	4524-43500	Equipment	844	-	-	1,322	541	1,000	-	1,000		
Totals Forestry & Nursery			73,753	71,457	61,467	56,888	65,891	119,000	47,404	119,000	-	-
452 PARK TOTAL			**717,676**	**1,128,817**	**1,193,097**	**1,155,038**	**1,048,657**	**1,499,896**	**691,661**	**4,367,597**	**-**	**-**
455 LIBRARIES												
455.1 LIBRARIES												
101	4551-42600	Supplies	1,744	-	6,638	47,918	14,075	-	-	10,000		
455 LIBRARIES TOTAL			**1,744**	**-**	**6,638**	**47,918**	**14,075**	**-**	**-**	**10,000**	**-**	**-**
450 CULTURE & RECREATION TOTALS			**1,046,058**	**1,438,922**	**1,602,730**	**1,628,659**	**1,429,092**	**2,458,770**	**905,122**	**4,795,498**	**-**	**-**

101 GENERAL FUND EXPENDITURES - 460 CONSERVATION & DEVELOPMENT

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
465 ECONOMIC DEVELOPMENT												
465.1 Economic Development			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
101	4651-41100	Wages	57,328	81,170	85,964	90,322	78,696	94,700	42,663	100,544		
101	4651-41200	Social Security	4,194	5,936	6,310	6,652	5,773	7,245	2,860	7,655		
101	4651-41300	Retirement	3,434	4,870	5,158	5,419	4,720	5,682	2,121	6,005		
101	4651-41400	Workman's Comp	136	200	188	279	201	237	239	2,832		
101	4651-41500	Health & Life Ins.	14,886	18,479	20,220	18,664	18,062	21,100	7,860	23,032		
101	4651-41600	Unemployment Ins.	113	108	78	83	95	125	92	250		
101	4651-42200	Professional Services	183	32	-	-	54	300	-	300		
101	4651-42600	Supplies	676	637	472	474	565	1,000	177	1,000		
101	4651-42700	Travel	994	787	987	1,241	1,002	1,000	255	1,000		
101	4651-42800	Utilities	89	-	-	-	22	-	-	-		
101	4651-43400	Software Maint	642	504	99	226	368	2,900	223	1,500		
101	4651-43500	Equipment	2,300	-	-	-	575	500	-	500		
Total Economic Development			84,974	112,723	119,476	123,360	110,133	134,789	56,488	144,618	-	-

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
465.3 Promoting the City			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
101	4653-42600	Supplies	16,915	11,821	13,460	12,484	13,670	20,000	1,796	15,000			
101	4653-42610	Supplies - Flower Baskets	2,724	2,389	1,986	2,542	2,410	3,500	855	3,000			
101	4653-42620	Supplies - Decorations	-	49	16,772	338	4,290	1,500	-	1,500			
101	4653-42800	Utilities	-	-	-	-	-	-	-	-			
101	4653-43300	Improvement not buildings	-	-	-	-	-	-	-	-			
101	4653-42910	Community Promotion	5,002	104,453	67,019	-	44,118	250,000	36	-			
Total Promoting the City			24,640	118,712	99,237	15,364	64,488	275,000	2,687	19,500	-	-	
460 CONSERVATION & DEVELOPMENT TOTAL			**109,615**	**231,435**	**218,713**	**138,723**	**174,621**	**409,789**	**59,175**	**164,118**	**-**	**-**	
470 DEBT RETIREMENT (SALES TAX) FUND			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
470 Debt Retirement Fund			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
101	4705-44100	Fire Hall Prin.	41,054	42,294	43,573	44,890	42,953	46,247	22,951	47,645			
101	4705-44200	Fire Hall Interest	20,770	19,530	18,251	16,934	18,871	15,578	7,961	14,180			
101	4722-44100	Core Ph2B - Princ	-	-	-	-	-	170,000	340,000	175,000			
101	4722-44200	Core Ph2B - Interest	-	-	-	269,750	67,438	161,750	166,000	153,125			
101	4710-44100	Bethany Dr - Principle	3,150	-	-	-	787	-	-	-			
101	4710-44200	Bethany Dr - Interest	189	-	-	-	47	-	-	-			
101	4715-44100	Holly Boulevard Principle	187,508	191,902	-	-	94,852	-	-	-			
101	4715-44200	Holly Boulevard Interest	7,754	5,692	-	-	3,362	-	-	-			
101	4712-44100	Rushmore Ph 2 - Princ	-	-	115,000	220,000	83,750	230,000	-	245,000			
101	4712-44200	Rushmore Ph 2 - Int	-	-	324,115	216,500	135,154	205,500	102,750	194,000			
101	4716-44100	Brandon Park Add-Princ	115,000	120,000	125,000	125,000	121,250	130,000	-	135,000			
101	4716-44200	Brandon Park Add-Int	51,285	47,835	44,235	40,485	45,960	36,735	18,367	32,835			
101	4717-44100	Holly-Main Project Prin	375,000	385,000	400,000	410,000	392,500	425,000	-	435,000			
101	4717-44200	Holly-Main Project Int	165,770	154,520	142,970	130,970	148,558	118,670	59,336	105,920			
101	4720-44100	Core Area Ph1-Principle	250,000	260,000	270,000	275,000	263,750	285,000	285,000	290,000			
101	4720-44200	Core Area Ph1-Interest	187,350	179,850	172,050	163,950	175,800	155,700	155,700	147,150			
101	4711-44100	Rushmore Ph 1 Principle	195,000	230,000	240,000	245,000	227,500	255,000	-	260,000			
101	4711-44200	Rushmore Ph 1 Interest	152,513	118,650	111,750	104,550	121,866	97,200	48,600	89,550			
101	4721-44100	Core Area Ph2A - Princ	-	115,000	145,000	155,000	103,750	165,000	-	170,000			
101	4721-44200	Core Area Ph2a - Inter	-	175,000	144,250	137,000	114,063	129,250	64,625	121,000			
		Rushmore Ph 2- Principle	-	-	-	-	-	-	-	90,000			
		Rushmore Ph 2- Interst	-	-	-	-	-	-	-	161,800			
101	5110-51100	Operating Transfer Out	2,746,980	795,845	16,135	20,959	894,980	4,899,178	-	330,000			Core 3A
101		To Reserves						-	1,332,463	-			
470 DEBT RETIREMENT FUND TOTALS			4,499,323	2,841,118	2,312,329	2,575,987	3,057,189	7,525,808	2,603,752	3,197,205	-	-	
101 TOTAL GENERAL FUND EXPENDITURES			**10,190,772**	**9,561,063**	**10,346,972**	**10,300,793**	**10,012,413**	**23,277,738**	**6,358,089**	**21,174,556**	**11,383,874**	**-**	
										0			

SPECIAL REVENUE FUNDS

102 REVOLVING LOAN FUND			Actual 2022	Actual 2023	Actual 2024	Actual 2025	4 Year Average	Adopted 2026	Actual Half 2026	Requested 2027	Reviewed 2027	Adopted 2027	
102	360361000	Interest	102	723	1,459	1,908	1,048	500	630	1,000			
102	360361110	DAK Storage Loan-Princ	-	-	-	-	-	6,337	3,713	6,466			
102	360361120	DAK Storage Loan-Int	2,681	2,563	2,437	2,319	2,500	2,193	552	2,066			
102	360361182	Xtremely Clean - Princ	-	-	-	18,344	4,586	19,341	8,033	20,393			
102	360361184	Xtremely Clean - Int	-	-	1,715	4,473	1,547	3,475	1,474	2,425			
102	360361100	Other Loans - Principle	-	-	-	(18,344)	(4,586)	-	-	-			
Total Revolving Loan Fund Revenues			2,782	3,286	5,611	8,700	5,095	31,846	14,403	32,350	-	-	
102	4653-42200	Professional Services	20	10	-	-	8	50	-				
102	4653-45000	Loans	-	-	-	-	-	-	-				
102		Reserve								32,350			
Totals Revolving Loan Expenditures			20	10	-	-	8	50	-	32,350	-	-	

211 THIRD CENT SALES TAX - SPECIAL FUND			Actual 2022	Actual 2023	Actual 2024	Actual 2025	4 Year Average	Adopted 2026	Actual Half 2026	Requested 2027	Reviewed 2027	Adopted 2027	
211	310313000	3rd Cent Sales Tax	306,430	353,790	340,128	367,166	341,878	320,000	136,845	378,180			3%
211	390392000	Unassigned Fund Balance	-	-	-	-	-	-	-	-			
211	360361000	Interest	28	499	479	1,078	521	400	576	1,000			
Total Third Cent Tax Revenues			306,458	354,289	340,607	368,243	342,399	320,400	137,420	379,180	-	-	
211	4194-42710	Dues - SECOG	12,437	12,810	13,194	13,590	13,008	13,984	-	14,334			
211	4194-42720	Dues - Sioux Metro	30,222	33,144	36,992	36,075	34,108	37,150	36,176	37,500			
211	4194-42730	Dues - SDML	5,421	5,698	5,977	6,245	5,835	6,450	6,439	6,500			
211	4194-42740	Dues - Chamber	75,300	77,500	75,000	87,500	78,825	85,000	8,500	85,000			
211	4194-42740	Chamber - Day at Legislature	75,300	-	2,500	87,500	41,325	2,500	2,500	2,500			
211	4194-42700	Subsidies - BDF	80,000	-	-	-	20,000	-	-	-			
211	4194-42760	VFW & Legion Flags	-	-	-	566	141	300	-	500			
211	4194-43100	Land	9,253	-	325,436	-	83,672	-	-	-			
211		Website & Texting Service								41,500			Upgrade website for ADA
211	4600-44200	Other - Misc	-	-	-	-	-	-	-	-			
211		To Reserve	-	-	-	-	-	-	-	197,846			
Totals Third Cent Sales Tax Expenditures			287,934	129,152	459,099	231,476	276,915	145,384	53,615	385,680	-	-	
211 THIRD CENT SALES TAX EXPENDITURE TOTALS			287,934	129,152	459,099	231,476	276,915	145,384	53,615	385,680	-	-	

SPECIAL REVENUE FUNDS

220 STREET MAINTENANCE FUND

			Actual 2022	Actual 2023	Actual 2024	Actual 2025	4 Year Average	Adopted 2026	Actual Half 2026	Requested 2027	Reviewed 2027	Adopted 2027	
220	390391010	Transfer In	-	117,828	-	-	29,457	-	-	-			
220	360361000	Interest	103	1,138	3	923	311	500	231	650			
220	360364000	Street Assessment	816,455	836,904	864,924	869,553	629,571	880,000	482,867	880,000			
220	360369000	Other	28,383	219,835	773	4,818	62,248	-	612	-			
Total Street Maint Fund Revenues			844,941	1,175,705	865,700	875,294	721,587	880,500	483,709	880,650	-	-	
220	4312-42500	Repairs	87,282	486,799	32,222	36,152	160,614	50,000	2,062	51,500			
220	4312-42510	Hired Repairs	31	30,628	25,498	45,093	25,312	103,000	-	297,000		97,000	Patching/97,000c&g/103,000 striping
220	4312-42600	Supplies	22,972	1,445	13,352	6,092	10,965	5,000	807	10,300			signs
220	4312-43300	Improvements	13,858	286,850	-	194,245	123,738	375,000	-	415,500			350,500 slurry / 65,000 chip
220	4312-43310	Improvements	915,399	362,706	676,451	-	488,639	200,000	-	-			
220	4312-43320	Street Improvements	35,478	375,482	33,261	485,376	232,399	-	-	-			
220		To Reserve								106,350			
Totals Street Maint Fund Expenditures			1,075,020	1,543,910	780,784	766,958	1,041,668	733,000	2,869	880,650	-	-	
220 STREET MAINT FUND TOTALS			1,075,020	1,543,910	780,784	766,958	1,041,668	733,000	2,869	880,650	-	-	

218 STP STREET FUNDING

			Actual 2022	Actual 2023	Actual 2024	Actual 2025	4 Year Average	Adopted 2026	Actual Half 2026	Requested 2027	Reviewed 2027	Adopted 2027	
Unassigned Fund Balance			-	-	-	-	-	-	-				
218	330334020	STP Funds	394,939	402,892	410,950	419,169	406,988	410,000	427,553	430,000			
218	360361000	Interest	83	495	958	2,193	932	200	921	1,200			
Total STP Street Funding Revenues			395,022	403,387	411,908	421,362	407,920	410,200	428,474	431,200	-	-	
218	4312-42200	Professional Services	-	-	-	-	-	137,025	-	150,000			Brandon Park 2nd Addn
218	5110-51100	Transfer Out Project	446,568	272,265	-	183,426	225,565	-	-	-			
218		To Reserve	-	-	-	-	-	-	-	281,200			
Total STP Street Funding Expenditures			446,568	272,265	-	183,426	225,565	137,025	-	431,200	-	-	

231 STORMWATER FUND

			Actual 2022	Actual 2023	Actual 2024	Actual 2025	4 Year Average	Adopted 2026	Actual Half 2026	Requested 2027	Reviewed 2027	Adopted 2027	
Unassigned Fund Balance			-	-	-	-	-	223,000	-	488,500			
231	364364050	Storm Wtr Utility Fee	424,338	466,785	492,199	515,689	474,753	510,000	287,789	550,000			
231	360361000	Interest	161	1,879	2,273	2,779	1,773	500	404	-			
Total Stormwater Fund Revenues			424,499	468,664	494,472	518,468	476,526	733,500	288,193	1,038,500	-	-	
231	4315-42200	Professional Services	4,030	129,267	116,680	127,960	94,484	100,000	45,100	185,000			Sioux & Park View Studies
231	4315-42510	Repairs	3,810	170,350	129,959	179,379	120,875	100,000	3,561	150,000			
231	4315-42600	Supplies	4,981	380	1,526	752	1,910	3,500	919	3,500			
231	4315-43300	Improvements	33,808	-	39,291	266,347	84,862	280,000	53,286	500,000			Bluff Ph 1
231	4315-43310	Improvements	-	40,367	-	24,978	16,336	250,000	45,775	200,000			Sioux/ParkView
Total Stormwater Fund Expenditures			46,629	340,364	287,456	599,416	318,466	733,500	148,640	1,038,500	-	-	

DEBT SERVICE FUNDS

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
344 TIF #5 I90 PLAZA			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
344	310311010.00	Current Taxes	-	6,832	7,883	13,833	7,137	50,000	8,089	23,066			
Total #5 I90 Plaza Revenues			-	6,832	7,883	13,833	7,137	50,000	8,089	23,066	-	-	
344	4700-44100	Other	-	-	14,715	13,029	6,936	50,000	-	23,066			
Total TIF #5 I90 Plaza Expenditures			-	-	14,715	13,029	6,936	50,000	-	23,066	-	-	

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
346 TIF #6 CORSONTIF #6 CORSON			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
346	310311010	Current Taxes	-	-	46,086	62,385	27,118	70,000	30,919	64,572			
346	3103191100	Interest on Taxes	-	-	-	-	-	-	-				
Total TIF#6 CORSON Revenues			-	-	46,086	62,385	27,118	70,000	30,919	64,572	-	-	
346	4700-44100	Other	-	-	46,086	62,385	27,118	70,000	-	64,572			
Total TIF #6 CORSON Expenditures			-	-	46,086	62,385	27,118	70,000	-	64,572	-	-	

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
348 TIF # 7 ENCORE PARK			2022	2023	2024	2025	Average	2026	1/2 2026	2027	2027	2027	
348	310311010	Current Taxes	-	-	55,860	25,947	20,452	100,000	89,038	185,887			
348	310319110	Interest on Taxes	-	-	-	16	4	-	7	-			
Total TIF#7 ENCORE			-	-	55,860	25,963	20,456	100,000	89,045	185,887	-	-	
348	4700-44100	Other	-	-	-	81,265	20,316	100,000	-	185,887			
Total TIF #7 ENCORE			-	-	-	81,265	20,316	100,000	-	185,887	-	-	

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
350 TIF #8 ASPEN RIDGE			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
350	310311010	Taxes - Receipts	-	-	-	-	-	395,000	70,167	141,761			
350	310319110	Interest	-	-	-	-	-	-	3	-			
Total TIF #8 ASPEN			-	-	-	-	-	395,000	70,170	141,761	-	-	
350	4700-44100	Other	-	-	-	-	-	316,000	-	141,761			20% to City
			-	-	-		-	-	-	-			
Total TIF #8 ASPEN			-	-	-	-	-	316,000	-	141,761	-	-	

DEBT SERVICE FUNDS

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
352 TIF #9 RIVER PARK			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
352	310311010	Taxes - Receipts	-	-	-	-	-	-	36,059	47,887			
352	310319110	Interest	-	-	-	-	-	-	-				
352	360391010	Transfer In	-	-	-	-	-	2,000,000	-	-			
Total TIF #9 RIVER PARK Revenues			-	-	-	-	-	2,000,000	36,059	47,887	-	-	
352	4312-43300	Improvements	-	-	-	-	-	2,000,000	-	47,887			20% to City
Total TIF #9 RIVER PARK Expenditures			-	-	-	-	-	2,000,000	-	47,887	-	-	

CAPITAL PROJECTS

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
530 IRONWOOD SPA PROJECT			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
530	390391010	Transfer In	38,044	-	16,135	20,959	18,784	2,844,178	-			
530	390391210	Bond Proceeds	-	-	-	-	-	-	-			
Total Ironwood SPA Project Revenues			38,044	-	16,135	20,959	18,784	2,844,178	-	-	-	-
530	4312-42200	Professional Services	38,044	-	16,135	20,959	18,784	280,000	310,584			
530	4312-43300	Improvement OT Bldg	-	-	-	-	-	2,564,178	-			
Total Ironwood SPA Project Expenditures			38,044	-	16,135	20,959	18,784	2,844,178	310,584	-	-	-

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
543 CORE AREA PROJECT -PHASE 2B			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
543	390391010	Transfer In	-	-	-	-	-	-	-	330,000		
Total Core Area Project- Phase 3A Revenues			-	-	-	-	-	-	-	330,000	-	-
543	4312-42200	Professional Services	-	-	-	-	-	-	-	330,000		
Total Core Area Project- Phase 3A Expenditures			-	-	-	-	-	-	-	330,000	-	-

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
542 CORE AREA PROJECT -PHASE 2B			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
542	390391010	Transfer In	-	229,326	303,070	-	133,099	-	-			
542	360361000	Interest	-	-	50,676	5,968	14,161	-	-			
542	390391020	Bond Proceeds	-	-	3,540,955	-	885,239	-	-			
Total Core Area Project- Phase 2B Revenues			-	229,326	3,894,701	5,968	1,032,499	-	-	-	-	-
542	4312-42200	Professional Services	-	229,326	408,586	40,019	169,483	-	-			
542	4312-43300	Improvements	-	-	3,251,425	106,344	839,442	-	-			
Total Core Area Project- Phase 2B Expenditures			-	229,326	3,660,011	146,363	1,008,925	-	-	-	-	-

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
592 RUSHMORE PROJECT - PHASE 3			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
592	390391010	Transfer in	-	-	-	277,721	69,430	-	-			
592	390391020	Bond Proceeds	-	-	-	-	-	3,940,000	-			
Total Rushmore Project - Phase 3 Revenues			-	-	-	277,721	69,430	3,940,000	-	-	-	-
592	4312-42200	Professional Services	-	-	-	277,721	69,430	280,000	76,420			
592	4312-43300	Improvements	-	-	-	-	-	3,400,000	243,137			
592	5110-51100	Transfer Out	-	-	-	-	-	260,000	-			
Total Rushmore Project - Phase 3 Expenditures			-	-	-	277,721	69,430	3,940,000	319,557	-	-	-

ENTERPRISE FUNDS

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
602 WATER FUND - ENTERPRISE FUND			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
Unassigned Fund Balance			-	-	-	-	-	227,877	-				
602	350359000	Late Fees/Penalties	-	30,211	34,532	29,224	23,492	30,000	11,268	30,000			
602	360361000	Interest	24,505	404,093	910,408	143,775	370,695	1,500	30,953	200,000			
602	360362000	Rent on Water Tower	19,506	10,493	10,493	10,493	12,746	10,500	4,372	10,500			
602	360363050	Cost Recovery Fees	-	62,400	6,975	-	17,344	-	-	-			
602	360363060	Impact Fees	180,165			52,605			6,345	5,000			
602	330331130	Federal Funds	1,533,016	5,934,884	-	-	1,866,975	-	-	-			
602	360369000	Other	3,282	3,707	1,857	200	2,262	-	648	1,000			
602	360369010	Insurance Reimbursement	4,419	1,747	2,983	-	2,287	-	-	-			
602	380381010	Metered Sales	2,066,342	2,224,405	2,082,273	2,212,311	2,146,333	2,274,300	630,845	2,278,680			3%
602	370371000	Water Surcharge	-	1,348,350	1,336,860	1,322,046	1,001,814	1,303,000	652,798	1,361,707			3%
602	380381020	Water Salesman	1,774	3,226	1,780	1,627	2,102	1,500	489	1,500			
602	380381090	Water Meter - New Homes	26,380	13,777	42,695	56,967	34,955	38,500	36,755	40,000			
602	380381100	New Connection Fee	25,200	16,600	69,200	128,000	59,750	26,000	78,000	50,000			
602	380381992	Online Fee for pymt	8,093	11,179	15,264	10,610	11,286	8,500	10,533	12,000			
602	390391020	Long-Term Debt -Bond	19,374,843	518,884	-	-	4,973,432	-	-	-			
602	390391030	Sale of Fixed Asset	-	2,841	15,640	4,264	5,686	-	-	-			
602	380381994	Water Violation Surcharge	300	500	250	500	388	-	-	-			
Totals Water Revenues			23,267,824	10,587,297	4,531,210	3,972,622	10,531,546	3,921,677	1,463,007	3,990,387	-	-	
602 - Water Conservation Committee													
	4123 Wages												
602	4123-41100	Wages	2,475	2,050	3,400	1,850	2,444	5,400	375	5,400			
602	4123-41200	Division of OASI	189	157	260	142	187	413	-	420			
Total			2,664	2,207	3,660	1,992	2,631	5,813	375	5,820	-	-	
	433.1 SOURCE OF SUPPLY												
602	4331-42500	Repairs	182	240	4,139	-	1,140	5,000	76	5,000			
602	4331-42510	Hired Repairs	1,391	35,223	2,686	3,203	10,626	25,000	-	25,000			
602	4331-42600	Supplies	1,472	1,041	1,420	1,364	1,324	5,000	21	5,000			
602	4331-42650	Fuel	10,849	9,582	9,396	6,231	9,014	10,000	1,940	10,000			
602	4331-42800	Utilities	1,438	1,499	1,613	1,641	1,548	2,000	796	2,000			
602	4331-43300	Improvements	12,035	11	61,162	546	18,438	100,000	-	100,000			#3 Well Line
602	4331-43500	Equipment	-	-	-	-	-	-	-	-			
Total Source of Supply			27,366	47,596	80,416	12,984	42,091	147,000	2,833	147,000	-	-	
	433.2 POWER & PUMPING												
602	4332-42800	Utilities	49,780	54,738	60,353	63,963	57,209	75,000	26,720	75,000			
Totals Power & Pumping			49,780	54,738	60,353	63,963	57,209	75,000	26,720	75,000	-	-	

602 WATER FUND - ENTERPRISE FUND

433.3 PURIFICATION

602	4333-42200	Professional Services	382	3,858	1,589	580	1,602	-	469	-		
602	4333-42500	Repairs	4,665	1,766	18,523	5,304	7,565	15,000	1,032	15,000		
602	4333-42510	Hired Repairs	20,535	4,944	3,542	11,634	10,164	20,000	385	20,000		
602	4333-42600	Supplies	8,297	10,850	10,295	18,997	12,110	12,000	13,758	15,000		
602	4333-42640	Chemicals	90,874	116,251	116,137	188,886	128,037	400,000	107,656	375,000		
602	4333-43200	Building	2,340,891	10,363,304	11,598,422	-	6,075,654	-	39,684	-		
602	4333-43500	Equipment	-	-	-	-	-	-	-	10,000		
	Totals Purification		2,465,645	10,500,973	11,748,508	225,401	6,235,132	447,000	162,984	435,000	-	-

433.4 DISTRIBUTION

602	4334-42200	Professional Services	10,520	1,882	5,999	4,836	5,809	15,000	2,558	15,000		
602	4334-42500	Repairs	18,177	24,195	33,421	27,031	25,706	20,000	8,226	20,000		
602	4334-42510	Hired Repairs	32,542	24,897	2,262	12,524	18,056	20,000	3,326	20,000		
602	4334-42600	Supplies	8,480	11,677	22,656	11,788	13,650	15,000	12,893	15,000		
602	4334-42660	Meters & Supplies	400,240	155,292	171,915	213,208	235,164	35,000	34,003	40,000		
602	4334-42800	Utilities	89,660	97,625	100,496	133,573	105,338	130,000	75,105	135,000		
602	4334-43300	Oversize Costs	-	142,788	65,467	-	52,064	-	-	-		
602	4334-43310	Improve Other Than Bldgs	200,451	16,147	197,577	19,670	108,461	-	413	-		
602	4334-43500	Equipment	1,438,670	913,809	7,465	-	589,986	-	-	-		
	Totals Distribution		2,198,740	1,388,312	607,258	422,630	1,154,235	235,000	136,524	245,000	-	-

602 WATER FUND - ENTERPRISE FUND			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted	
433.5 ADMINISTRATION			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027	
602	4335-41100	Wages	330,296	380,412	359,867	386,245	364,205	420,000	186,163	410,275			
602	4335-41101	Overtime	-	-	-	-	-	-	-	22,830			
602	4335-41200	Social Security	24,125	28,056	26,921	28,983	27,021	32,130	12,683	33,089			
602	4335-41300	Retirement	19,629	22,580	21,436	23,337	21,745	25,200	9,131	24,616			
602	4335-41700	Unused Comp Absences	-	1,862	-	-	466	-	-	-			
602	4335-41400	Workman's Comp	5,182	6,500	6,807	9,545	7,009	7,350	7,864	14,582			
602	4335-41500	Health & Life Ins.	118,301	125,799	112,278	117,060	118,359	121,100	49,061	121,457			
602	4335-41600	Unemployment Ins.	540	540	390	413	471	550	419	1,026			
602	4335-42100	Insurance	26,300	27,000	27,750	118,364	49,854	130,500	126,179	132,000			
602	4335-42210	Credit Card Fees	8,558	12,091	14,061	16,747	12,864	15,000	8,761	20,000			
602	4335-42200	Professional Services	5,494	4,128	3,220	4,589	4,358	19,500	2,611				
602	4335-42300	Publications	6,504	4,398	4,699	3,515	4,779	5,000	2,128	5,000			
602	4335-42510	Hired Repairs	4,586	10,800	3,938	2,487	5,453	5,000	-	5,000			
602	4335-42600	Supplies	2,625	2,736	2,669	1,345	2,344	5,000	1,459	5,000			
602	4335-42610	Safety Supplies	260	1,062	3,580	5,640	2,635	5,000	856	5,000			
602	4335-42620	Clothing Supplies	1,833	359	323	1,765	1,070	2,750	604	2,500			
602	4335-42630	Water Conservation	19,510	13,829	14,322	14,593	15,563	21,000	2,275	10,000			
602	4335-42650	Fuel	-	-	-	83	21	-	-	-			
602	4335-42670	Postage	9,748	10,394	11,008	12,053	10,801	13,000	5,138	14,000			
602	4335-42690	Utility Bill Processing	4,741	4,404	3,482	3,436	4,016	6,000	1,440	6,000			
602	4335-42700	Travel & Dues	291	629	431	896	562	2,000	1,260	2,000			
602	4335-42800	Utilities	2,949	3,404	3,816	3,539	3,427	4,000	1,657	4,100			
602	4335-42900	Other	2,050	3,650	3,902	9,607	4,802	9,500	8,307	9,500			
602	4335-43410	Annual Software	12,666	23,643	18,990	18,770	18,517	27,000	12,491	6,000			wtp support
602	4335-43500	Equipment	1,300	1,181	15	6,270	2,191	168,000	174,635	50,000			Pickup
602	4700-44110	Well #8 Bond Principle	-	95,000	100,000	-	48,750	100,000	-	105,000			
602	4700-44210	Well #8 Interest	14,394	13,301	12,133	10,133	12,490	8,300	3,458	6,300			
602	4700-44100	Water Tower - Princ	-	91,810	140,307	-	58,029	145,601	72,414	148,719			
602	4700-44200	Water Tower - interest	216,800	7,808	117,173	114,170	113,988	111,748	32,738	108,629			
602	4700-44120	WTP - principle	-	275,000	290,000	-	141,250	320,000	-	340,000			
602	4700-44220	WTP - interest	585,779	909,316	888,108	873,296	814,125	864,400	72,033	848,400			
602	4335-44900	Agent Fee	1,231	127	59	8	356	1,200	-	1,200			
602	5110-51100	Transfers	206,750	274,433	352,977	405,111	309,818	416,035	-	402,365			
602		To Reserve	-	-	-	-	-	-	-	154,679			
Totals Administration			1,632,440	2,356,252	2,544,662	2,191,999	2,181,338	3,011,864	795,765	3,019,267	-	-	
TOTALS 602 WATER FUND			**6,376,636**	**14,350,078**	**15,044,857**	**2,918,970**	**9,670,004**	**3,921,677**	**1,125,201**	**3,927,087**	**-**	**-**	
										63,300			

603 STREET LIGHT FUND - ENTERPRISE FUND			Actual 2022	Actual 2023	Actual 2024	Actual 2025	4 Year Average	Adopted 2026	Actual Half 2026	Requested 2027	Reviewed 2027	Adopted 2027	
603	360361000	Interest	6	59	197	290	138	-	92	500			
603	350359000	Late Fees/Penalties	-	482	559	580	405	400	273	500			
603	360369000	Other	9,769	2,464	6,188	4,228	5,662	-	10,170	-			
603	380382010	Metered Sales	285,694	298,555	306,864	317,289	302,100	310,000	121,167	326,807			3%
603	390391010	Operating Transfer In	-	-	-	-	-	-	-	-			
603	390391030	Sale of Fixed Assets	-	-	-	-	-	-	-	-			
Totals Street Light			295,469	301,560	313,808	322,386	308,306	310,400	131,701	327,807	-	-	

431.6 REPAIRS AND SUPPLIES			Actual 2022	Actual 2023	Actual 2024	Actual 2025	4 Year Average	Adopted 2026	Actual Half 2026	Requested 2027	Reviewed 2027	Adopted 2027
603	4316-42200	Professional Services	-	-	-	-	-	-	-	-		
603	4316-42500	Repairs	399	8,415	1,147	738	2,675	5,000	-	5,000		
603	4316-42510	Hired Repairs	17,991	1,931	8,378	780	7,270	7,500	10,065	7,500		
603	4316-42600	Supplies	2,315	363	1,625	296	1,150	3,000	258	3,000		
Totals Repairs & Supplies			20,705	10,709	11,150	1,814	11,094	15,500	10,323	15,500	-	-
434.2 TRANSMISSION AND DISTRIBUTION												
603	4342-42500	Repairs	-	-	-	-	-	2,000	-	2,000		
603	4342-42510	Hired Repairs	-	-	-	-	-	2,500	-	2,500		
603	4342-42600	Supplies	123	-	-	-	31	2,000	-	2,000		
603	4342-42800	Utilities	15,650	15,469	17,679	22,765	17,891	20,000	12,168	22,000		
603	4342-43300	Improvements	25,659	24,774	16,286	-	16,680	-	-	-		
603	4342-43500	Equipment	-	-	12,831	29,472	10,576	18,400	-	15,000		
603	4342-45200	Re-Sale	224,655	234,924	245,097	258,389	240,766	250,000	125,823	-		
603		To Reserve	-	-	-	-	-	-	-	268,807		
Total Transmission & Dist.			266,087	275,167	291,893	310,626	285,943	294,900	137,991	312,307	-	-
TOTALS 603 STREET LIGHT FUND			286,792	285,876	303,043	312,440	297,038	310,400	148,314	327,807	-	-

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604 SEWER FUND - ENTERPRISE FUND			Actual 2022	Actual 2023	Actual 2024	Actual 2025	4 Year Average	Adopted 2026	Actual Half 2026	Requested 2027	Reviewed 2027	Adopted 2027	
Unassigned Fund Balance			-	-	-	-	-	617,205	-	628,318			
604	350359000	Late Fees/Penalties	-	11,456	11,840	11,391	8,672	10,000	5,179	10,000			
604	360361000	Interest	363	1,163	34,110	49,286	21,231	1,000	2,908	5,000			
604	360363060	Impact Fees	180,165	-	6,975	50,025	59,291	-	1,965	5,000			
604	360369000	Other	-	3,510	124	-	909	-	-	-			
604	330331130	Federal Funds	2,233,699	-	1,211,382	119,879	891,240	-	-	-			
604	380381992	Online Fee for pymt	8,093	11,179	4,007	10,610	8,472	8,500	-	8,500			
604	380383010	Sewer Charges	2,927,126	3,067,775	3,092,455	3,366,687	3,113,511	3,466,900	1,255,175	3,467,688			3% of 2025
604	380383020	Sewer Surcharge	190,538	193,473	197,384	193,108	193,626	190,550	94,309	198,902			3% of 2025
604	380383090	Connection Fees	19,550	8,850	30,450	96,000	38,713	20,000	58,500	60,000			
604	380383100	SDC Charges Conn Fees	119,553	105,429	282,124	224,751	182,964	100,000	180,515	100,000			
604	380383110	SDC Charges Plat Fees	87,272	81,294	51,406	126,723	86,674	50,000	-	50,000			
604	380383120	Sump Pump Collection Pmt	-	-	50	-	13	-	-	-			
604	390391000	Long Term Debt - Bond	-	-	3,297,624	-	824,406	-	-	-			
604	390391030	Sales of Fixed Assets	-	-	4,600	8,600	3,300	-	-	-			
604	390391040	Insurance Reimb	14,646	-	-	-	3,662	-	-	-			
604	390391070	Cost Recovery	2,559,637	-	55,680	-	653,829	-	-	-			
Totals Sewer Revenues			8,340,640	3,484,129	8,280,211	4,257,060	6,090,510	4,464,155	1,598,551	4,533,407	-	-	

432.1 ADMINISTRATION			Actual 2022	Actual 2023	Actual 2024	Actual 2025	4 Year Average	Adopted 2026	Actual Half 2026	Requested 2027	Reviewed 2027	Adopted 2027	
604	4321-41100	Wages	160,698	227,562	184,664	225,109	199,508	240,000	99,943	222,347			
604	4321-41101	Overtime	-			-			-	22,235			
604	4321-41200	Social Security	11,413	16,609	13,566	16,424	14,503	18,360	6,770	18,711			
604	4321-41300	Retirement	9,558	13,463	10,970	13,404	11,849	14,400	5,092	13,341			
604	4321-41400	Workman's Comp	2,579	3,000	3,502	5,059	3,535	4,200	4,303	6,648			
604	4321-41500	Health & Life Ins.	65,797	63,012	58,766	64,435	63,003	68,000	26,260	68,269			
604	4321-41600	Unemployment Ins.	369	324	278	248	305	325	261	611			
604	4321-41700	Unused Compensated Ab	-	-	3,140	-	785	-	-	-			
604	4321-42100	Insurance	15,775	16,750	17,250	18,662	17,109	32,000	31,837	33,000			
604	4321-42200	Professional Services	426	287	396	152	315	20,000	177	5,000			
604	4321-42210	Credit Card Fees	8,557	12,091	14,037	16,747	12,858	15,000	8,262	15,000			
604	4321-42300	Publications	-	-	-	-	-	1,000	-	1,000			
604	4321-42500	Repairs	-	-	-	-	-	500	-	500			
604	4321-42510	Hired Repairs	-	1,061	-	-	265	1,500	-	1,500			
604	4321-42600	Supplies	1,435	1,501	1,250	1,106	1,323	2,000	2,048	2,000			
604	4321-42610	Safety Supplies	1,244	1,453	2,254	2,677	1,907	2,500	-	5,000			Tripod Harness
604	4321-42620	Clothing Supplies	4,493	2,550	1,105	1,505	2,413	2,000	(367)	2,000			

604 SEWER FUND - ENTERPRISE FUND			Actual 2022	Actual 2023	Actual 2024	Actual 2025	4 Year Average	Adopted 2026	Actual Half 2026	Requested 2027	Reviewed 2027	Adopted 2027	
604	4321-42650	Fuel	6,449	6,367	3,512	2,378	4,677	5,000	5,194	5,000			
604	4321-42670	Postage	9,689	10,394	11,008	12,027	10,780	13,000	5,138	14,000			
604	4321-42690	Utility Bill Processing	3,745	4,404	4,427	3,436	4,003	6,000	1,440	6,000			
604	4321-42700	Travel & Dues	10	130	33	130	76	150	243	300			
604	4321-42900	Leases & State Fee	3,130	2,150	2,400	1,400	2,270	2,000	1,900	2,000			
604	4321-43300	Improv Other Than Bldgs	-	-	-	28,681	7,170	-	-	-			
604	4321-43410	Annual Software	11,853	13,774	16,274	12,949	13,713	11,000	8,687	12,000			
604	4321-43500	Equipment	915	454	15	149,137	37,630	-	-	-			
604	4700-44100	Lift St Loan Princ	107,781	111,051	114,420	-	83,313	121,469	60,280	125,154			
604	4700-44200	Lift St Interest	64,761	61,471	58,081	54,588	59,725	51,748	15,264	48,062			
604	4700-44110	Biosolids Loan Principle	77,837	81,888	85,182	-	61,227	93,221	48,210	97,520			
604	4700-44210	Biosolids Interest	82,921	79,276	75,464	71,475	77,284	68,721	9,503	64,421			
604	4700-44120	Forceman Ph1 - Princ	-	-	-	-	-	145,000	-	155,000			
604	4700-44220	Forceman Ph1 - Int	-	-	72,479	144,867	54,336	144,500	34,054	137,250			
604	5110-51100	Transfers	360,106	419,037	511,839	565,758	464,185	578,061	-	632,038			
Totals Sanitary Administration			1,011,542	1,150,059	1,266,312	1,412,353	1,210,067	1,661,655	374,497	1,715,907	-	-	
432.5 COLLECTION AND DISPOSAL													
604	4325-42200	Professional Services	62,056	133,202	34,749	9,385	59,848	-	-	-			
604	4325-42400	Rentals	-	-	-	-	-	2,500	-	2,500			
604	4325-42500	Repairs	11,839	56,361	19,035	10,609	24,461	15,000	685	15,000			
604	4325-42510	Hired Repairs	30,049	62,650	11,616	34,807	34,780	20,000	4,084	20,000			
604	4325-42600	Supplies	5,002	8,753	13,150	11,037	9,486	15,000	7,241	15,000			
604	4325-42800	Utilities	89,442	86,208	97,421	100,729	93,450	100,000	48,991	100,000			
604	4325-42810	Utilities - SF Treat	1,287,263	1,333,760	1,467,274	1,599,281	1,421,895	1,600,000	561,425	1,800,000			
604	4325-42820	SDC Charges	163,782	146,078	-	762,711	268,143	160,000	-	160,000			
604	4325-42900	Other	4,500	4,500	5,521	953	3,869	5,000	-	5,000			
604	4325-43100	Land	1,334	-	-	-	334	-	-	-			
604	4325-43300	Oversize Costs	35,055	58,297	28,956	-	30,577	-	-	-			
604	4325-43310	Improvements	13,891	232,757	432	63,842	77,730	725,000	190,938	600,000			Bethany Lift
604	4325-43320	Improvements	24,080	17,396	320,158	68,575	107,552	150,000	24,971	100,000			
604	4325-43330	Improvements	2,948,731	186,158	-	(37,050)	774,460	10,000	37,050	-			
604	433.40	Improvements	26,830	-	-	-	6,708	-	-	-			
604	4325-43500	Improvements	-	-	2,232,287	-	558,072	-	-	-			
Totals Collection & Disposal			4,703,854	2,326,120	4,230,599	2,624,879	3,471,363	2,802,500	875,385	2,817,500	-	-	
TOTALS 604 SEWER FUND			5,715,396	3,476,179	5,496,911	4,037,233	4,681,430	4,464,155	1,249,883	4,533,407	-	-	

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615 GOLF COURSE - ENTERPRISE FUND			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
615	GOLF COURSE PRO SHOP		2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
615	340346100	Packages	14,009	12,207	14,650	15,985	14,213	25,000	21,394	25,000		
615	340346110	Season Pass	106,197	113,761	127,212	126,658	118,457	125,000	171,223	150,000		
615	340346120	Green Fees	302,648	501,494	458,351	595,975	464,617	500,000	172,515	500,000		
615	340346130	Merchandise & Access	53,463	69,072	69,158	82,379	68,518	80,000	26,820	80,000		
615	340346140	Services-Rangeballs	11,457	17,759	21,421	31,419	20,514	25,000	20,879	30,000		
615	340346150	Carts	297,482	376,658	346,624	492,185	378,237	400,000	167,960	400,000		
615	340346170	Club Rental	585	735	390	1,155	716	500	165	500		
615	340346172	Simulator Rent	-	-	-	-	-	60,000	-	60,000		
615	340346180	Advertising Ads	8,110	530	600	5,401	3,660	10,000	1,500	5,000		
615	340346260	Over/Under	353	32	552	4	235	-	261	-		
615	330331120	Federal Funds	-	-	807,443	-	201,861	-	-	-		
615	360367000	GC Improvement Fundraiser	-	-		-	-	-	-	-		
615	360369000	Other	1,045	993	11,825	1,607	3,868	-	9	-		
615	360369010	Other Capital Refunds	2,921	390	455	455	1,055	500	1,122	-		
615	360366000	Gain or Loss on FA	-	(2,564)	10,000	2,500	2,484	-	-	-		
615	390391010	Transfers In	1,535,904	678,016	-	-	553,480	55,000	-	-		
615		Unassigned Fund Balance	-	-	-	-	-	226,222	-	339,075		
615	390391030	Sale of Fixed Assets	1,250	-	2,764	-	1,004	-	-	-		
Totals Pro Shop Revenues			2,335,425	1,769,083	1,871,445	1,355,723	1,832,919	1,507,222	583,848	1,589,575	-	-

-451,500

615	FOOD AND BEVERAGE		Actual 2022	Actual 2023	Actual 2024	Actual 2025	4 Year Average	Adopted 2026	Actual Half 2026	Requested 2027	Reviewed 2027	Adopted 2027
615	340346450	Rent	168	760	43,786	42,191	21,726	25,000	9,122	25,000		
615	340346400	Prepared Food	31,492	21,436	20,867	25,518	24,828	25,000	9,517	25,000		
615	340346401	Beer	139,515	187,640	174,274	204,650	176,520	190,000	62,032	200,000		
615	340346402	Liquor Sales	64,096	74,187	69,904	87,523	73,928	75,000	23,405	80,000		
615	340346403	Wine & Wine Coolers	266	173	1,639	2,785	1,216	1,500	84	1,500		
615	340346420	Candy & Snacks	8,109	14,906	12,539	17,159	13,178	20,000	6,790	15,000		
615	340346460	Catering	10,078	17,961	61,487	44,066	33,398	65,000	5,980	50,000		
615	340346470	Pop/Other Drinks	22,329	29,850	26,564	36,296	28,760	30,000	8,513	30,000		
615	340346485	Tips	20,370	34,368	29,676	39,023	30,859	25,000	11,538	25,000		
615	340346490	Cash Over/Under	(463)	151	29	160	(31)	-	32	-		
Totals Concessions Revenues			295,959	381,432	440,765	499,370	404,382	456,500	137,013	451,500	-	-
Totals Golf Course Revenue			2,631,385	2,150,515	2,312,210	1,855,093	2,237,301	1,963,722	720,861	2,041,075	-	-

615 GOLF COURSE - ENTERPRISE FUND

		451.5 GOLF COURSE MAINTENANCE	Actual 2022	Actual 2023	Actual 2024	Actual 2025	4 Year Average	Adopted 2026	Actual Half 2026	Requested 2027	Reviewed 2027	Adopted 2027
615	4515-41100	Wages	183,976	215,883	248,028	224,232	218,030	236,400	92,429	243,278		
615	4515-41101	Overtime	-			-			-	1,573		
615	4515-41200	Social Security	13,900	16,322	18,722	16,890	16,459	18,085	5,863	18,731		
615	4515-41300	Retirement	4,063	6,878	7,753	8,018	6,678	8,184	3,028	8,597		
615	4515-41400	Workman's Comp	3,288	4,000	5,657	7,077	5,006	4,728	6,205	6,000		
615	4515-41500	Health & Life Ins.	28,629	30,221	32,298	35,557	31,676	45,000	17,075	45,212		
615	4515-41600	Unemployment Ins.	938	939	731	660	817	950	159	608		
615	4515-42200	Professional Services	3,904	2,865	17,620	3,646	7,009	10,000	11,722	20,000		
615	4515-42400	Rentals	3,772	4,035	4,535	3,342	3,921	4,000	1,370	4,000		
615	4515-42500	Repairs	1,649	193	-	-	460	2,000	320	2,000		
615	4515-42510	Hired Repairs	1,400	10,558	7,917	576	5,113	12,500	-	12,500		
615	4515-42520	Machinery Repairs	10,146	13,975	13,344	14,224	12,922	14,000	3,220	14,000		
615	4515-42530	Irrigation Repairs	9,735	11,953	10,136	12,807	11,158	62,000	5,633	62,000		
615	4515-42600	Supplies - Landscaping	-	5,202	174	287	1,416	3,000	45	3,000		
615	4515-42610	Supplies Grounds	61,341	72,817	76,121	73,090	70,842	90,000	59,464	90,000		
615	4515-42650	Fuel	19,014	15,130	14,666	14,656	15,866	20,000	6,877	20,000		
615	4515-42700	Travel & Dues	2,998	2,660	2,163	2,884	2,676	5,000	3,884	5,000		
615	4515-42810	Utilities - Phone/Propane	1,797	2,208	598	907	1,377	3,000	343	3,000		
615	4515-42820	Utilities - Irrigation	16,151	17,182	21,443	19,406	18,546	17,500	7,400	17,500		
615	4515-42900	Other	2,452	2,748	2,748	1,176	2,281	2,500	2,820	2,500		
615	4515-43200	Building/Land	-	2,955	-	-	739	-	-	-		
615	4515-43300	Improvements	559,056	-	-	2,915	140,493	50,000	320	50,000		
615	4515-43310	Ash tree removals	-	-	-	22,980	5,745	25,000	-	25,000		
615	4515-43410	Annual Software	224	-	-	224	112	2,500	-	2,500		
615	4515-43500	Equipment	9,220	50,915	110,714	3,810	43,665	80,500	30,402	135,000		
Totals Golf Course Maintenance			937,653	489,639	595,368	469,363	623,006	716,847	258,577	791,999	-	-

		451.7 GOLF COURSE PRO SHOP	Actual 2022	Actual 2023	Actual 2024	Actual 2025	4 Year Average	Adopted 2026	Actual Half 2026	Requested 2027	Reviewed 2027	Adopted 2027
615	4517-41100	Wages	133,815	148,574	153,485	204,760	160,159	190,100	85,391	198,422		
615	4517-41101	Overtime	-	-	-	-	-	-	-	-		
615	4517-41200	Social Security	10,153	11,230	11,534	15,437	12,089	14,543	5,533	15,180		
615	4517-41300	Retirement	3,977	4,469	4,724	7,756	5,231	7,806	2,924	8,305		
615	4517-41400	Workman's Comp	1,054	1,938	1,970	2,564	1,882	2,852	2,264	3,591		
615	4517-41500	Health & Life Ins.	17,773	27,324	30,093	38,845	28,509	45,100	17,100	45,237		
615	4517-41600	Unemployment Ins.	595	624	456	562	559	625	164	650		
615	4517-41700	Unused Compensated Absen	-	-	-	-	-	-	-			

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
	451.7 GOLF COURSE PRO SHOP CONT.		2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
615	4517-42210	Credit Card Fees	23,866	24,543	26,455	35,496	27,590	30,000	723	30,000		
615	4517-42400	Rentals	13,924	15,465	17,601	16,830	15,955	15,000	1,120	15,000		
615	4517-42500	Repairs	694	889	-	5,789	1,843	-	-	-		
615	4517-42520	Golf Cart Repairs	195	4,413	647	540	1,449	5,000	2,530	8,000		
615	4517-42600	Supplies	5,214	4,664	484	3,280	3,410	8,000	6,400	8,000		
615	4517-42700	Travel & Dues	358	795	891	961	751	1,500	3,871	6,000		
615	4517-43410	Software	-	-	282	500	196	500	1,184	2,000		
615	4517-43500	Equipment	-	-	10,440	-	2,610	-	-	-		
615	4517-45200	Pro Shop Re-sale	44,158	50,414	53,422	57,750	51,436	70,000	59,855	70,000		
	Totals Golf Course Pro Shop		255,776	295,342	312,484	391,070	313,668	391,026	189,059	410,385	-	-
	451.6 GC FOOD AND BEVERAGE											
615	4516-41100	Wages	94,558	105,664	150,265	152,681	125,792	160,350	60,328	74,702		
615	4516-41101	Overtime	-	-	-	-	-	-	-	-		
615	4516-41200	Social Security	7,173	8,018	11,313	11,492	9,499	12,267	3,744	5,715		
615	4516-41300	Retirement	1,660	2,344	3,883	4,079	2,992	4,221	1,598	4,482		
615	4516-41400	Workman's Comp	917	1,560	1,708	2,208	1,598	2,405	1,929	2,500		
615	4516-41500	Health & Life Ins.	10,077	12,696	23,525	22,155	17,113	23,000	8,652	23,032		
615	4516-41600	Unemployment Ins.	593	662	519	547	580	650	106	650		
615	4516-42200	Professional Services	128	242	165	-	134	250	883	1,000		
615	4516-42210	Credit Card Fees	11,528	7,415	7,342	11,069	9,339	16,000	12,587	16,000		
615	4516-42400	Rentals	895	976	1,028	1,245	1,036	1,000	737	1,000		
615	4516-42500	Repairs	607	4,249	2,411	3,660	2,732	5,000	2,288	5,000		
615	4516-42600	Supplies	1,563	7,762	9,351	16,245	8,730	10,000	5,322	10,000		
615	4516-42603	Pop/Beverages	9,310	12,878	14,106	14,131	12,606	14,000	8,550	14,000		
615	4516-42604	Candy & Snacks	1,967	7,111	5,010	12,757	6,711	9,000	3,070	9,000		
615	4516-42626	Beer	48,777	52,036	53,671	62,493	54,244	55,000	24,619	55,010		
615	4516-42627	Liquor Sales	21,244	18,748	21,466	26,088	21,886	22,000	10,317	22,000		
615	4516-42629	Prepared Food	29,076	29,085	17,126	13,708	22,249	20,000	5,681	20,000		
615	4516-42660	Linens	-	-	10,392	15,665	6,514	12,000	7,481	12,000		
615	4516-42672	Catering	13,235	341	45,768	33,403	23,187	45,000	2,021	45,000		
615	4516-42700	Travel & Dues	616	171	633	508	482	1,000	544	1,000		
615	4516-42800	Utilities	330	273	508	495	401	2,500	199	2,500		
615	4516-43510	Equipment	12	-	200	-	53	-	-	10,000		
	Totals Golf Course Lounge		254,266	272,231	380,390	404,630	327,879	415,643	160,656	334,591	-	-

			Actual	Actual	Actual	Actual	4 Year	Adopted	Actual Half	Requested	Reviewed	Adopted
451.2 Clubhouse Building Expenses			2022	2023	2024	2025	Average	2026	2026	2027	2027	2027
615	4512-42100	Property Insurance	11,860	13,742	14,042	15,120	13,691	19,000	19,757	20,000		
615	4512-42200	Professional Services	1,247	605	1,802	1,579	1,308	55,000	762	55,000		
615	4512-42310	Publication/Advertising	3,065	3,813	4,131	2,924	3,483	5,000	2,900	5,000		
615	4512-42510	Repairs	3,704	32,788	81,681	4,481	30,664	30,000	11,348	30,000		
615	4512-42600	Supplies	6,085	10,342	5,457	4,509	6,598	10,000	2,446	8,000		
615	4512-42800	Utilities	38,308	33,300	32,266	32,310	34,046	40,000	12,962	40,000		
615	4512-42900	Other	2,847	9,855	4,133	6,050	5,721	5,000	1,253	5,000		
615	4512-43300	Improvements	512,881	841,004	41,131	51,586	361,650	-	-	80,000		
615	4512-43410	Software	6,282	6,063	10,619	11,010	8,494	15,000	4,277	25,000		
615	4512-43500	Equipment	3,630	8,768	7,170	264	4,958	150,000	290	151,500		
615	4512-44900	Agent Fee	-	-	-	-	-	-	-			
Total Clubhouse Building Expenses			589,909	960,280	202,432	129,833	470,614	329,000	55,995	419,500	-	-
4700 Golf Course Debt Service												
		Community room (no longer use these accts)	138,676	111,935	0	-	89,631	-	-	-		
615	4700-44110	Principle on Lease	12,590	12,053	-	-	6,161	-	-	-		
615	4700-44200	Interest on Lease	886	304	-	-	298	-	-	-		
615	4700-44110	Lease-Equip	63,931	65,298	66,695	-	48,981	-	-	-		
615	4700-44210	2021 Equip Lease-Int	4,704	3,317	2,891	970	2,971	-	-	-		
615	4700-44200	Interest on Bond	-	-	-	-	-	-	-	-		
615	4700-44300	GPS Lease Princ	23,060	23,729	24,417	-	17,802	25,857	25,857	-		
615	4700-44310	GPS lease Int	3,543	2,875	2,187	1,478	2,521	748	747	-		
615	4700-44910	Bev Cart/Picker etc Lease	2,456	2,456	2,456	2,456	2,456	-	-	-		
615	4700-44900	Golf Cart Lease	27,944	37,632	38,010	66,286	42,468	69,601	69,601	73,081		
615	4700-44920	Golf Cart Lease-Interest	752	378	-	18,314	4,861	15,000	14,999	11,519		
Total Debt Service			278,542	259,977	136,656	89,505	218,148	111,206	111,204	84,600	-	-
TOTALS 615 GOLF COURSE			**2,316,146**	**2,277,469**	**1,627,330**	**1,484,402**	**1,953,315**	**1,963,722**	**775,491**	**2,041,075**	**-**	**-**