

# City of West

## Fiscal Year 2026-2027

### Budget Cover Page

This budget will raise less revenue from property taxes than last year's budget by an amount of \$(107,063.04), which is a (5.23) percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$21,665.

The members of the governing body voted on the budget as follows:

**FOR: Miller, Beuerlein, Harris, Bolton, Muska**

**AGAINST: None**

**PRESENT** and not voting: None

**ABSENT: None**

#### Property Tax Rate Comparison

|                                                   | 2026-2027      | 2025-2026      |
|---------------------------------------------------|----------------|----------------|
| Property Tax Rate:                                | \$0.630000/100 | \$0.630000/100 |
| No-New-Revenue Tax Rate:                          | \$0.650560/100 | \$0.629856/100 |
| No-New-Revenue Maintenance & Operations Tax Rate: | \$0.184450/100 | \$0.173369/100 |
| Voter-Approval Tax Rate:                          | \$0.900755/100 | \$0.846356/100 |
| Debt Rate:                                        | \$0.477941/100 | \$0.455294/100 |

Total debt obligation for City of West secured by property taxes: \$1,487,665.00

## FY 27 General Fund Revenue

| Account Number | Account Name               | Fund Name           | Department Name | Account Code Name          | Category            | Account Type | FY 27 Budget      | FY 26 Actual      | FY 25 Actual      |                   |
|----------------|----------------------------|---------------------|-----------------|----------------------------|---------------------|--------------|-------------------|-------------------|-------------------|-------------------|
| 10-10-4000     | Property Tax Income        | General Fund        | Administration  | Property Tax Income        | Property Tax        | Revenue      | \$ (1,507,000.00) | \$ 2,047,344.04   | \$ 1,581,809.81   |                   |
| 10-10-4010     | Penalty & Interest         | General Fund        | Administration  | Penalty & Interest         | Investment          | Revenue      | \$ (20,000.00)    | \$ 22,454.33      | \$ 6,960.47       |                   |
| 10-10-4020     | City Sales Tax             | General Fund        | Administration  | City Sales Tax             | Sales Tax           | Revenue      | \$ (1,100,500.00) | \$ 461,392.19     | \$ 1,113,656.03   |                   |
| 10-10-4040     | Alcohol - Device Tax       | General Fund        | Administration  | Alcohol - Device Tax       | Mixed Beverage Tax  | Revenue      | \$ (3,500.00)     | \$ 3,195.71       | \$ 3,447.99       |                   |
| 10-10-4050     | Occupation Tax             | General Fund        | Administration  | Occupation Tax             |                     | Revenue      | \$ -              | \$ 16,249.95      | \$ 159,866.17     |                   |
| 10-10-4051     | Franchise Fees             | General Fund        | Administration  | Franchise Fees             | Franchise Fees      | Revenue      | \$ (160,000.00)   | \$ 141,137.43     | \$ -              |                   |
| 10-10-4060     | Hotel Tax                  | General Fund        | Administration  | Hotel Tax                  | Hotel Occupancy Tax | Revenue      | \$ (125,000.00)   | \$ 37,650.24      | \$ 111,604.89     |                   |
| 10-10-4102     | Building Permits           | General Fund        | Administration  | Building Permits           | License & Permits   | Revenue      | \$ (15,000.00)    | \$ 60,554.28      | \$ 12,846.48      |                   |
| 10-10-4455     | Miscellaneous Income       | General Fund        | Administration  | Miscellaneous Income       | Miscellaneous       | Revenue      | \$ (16,500.00)    | \$ 73,671.23      | \$ 3,929.58       |                   |
| 10-10-4456     | Rental Income              | General Fund        | Administration  | Rental Income              | Rental Income       | Revenue      | \$ (3,000.00)     | \$ 4,100.00       | \$ 2,650.00       |                   |
| 10-10-4510     | Grant Income               | General Fund        | Administration  | Grant Income               | Grant Income        | Revenue      | \$ (35,000.00)    | \$ -              | \$ 39,200.00      |                   |
| 10-10-4700     | QIPP - Income              | General Fund        | Administration  | QIPP - Income              | QIPP Income         | Revenue      | \$ -              | \$ 1,394,399.31   | \$ 3,474,451.56   |                   |
| 10-10-4910     | Interest Income            | General Fund        | Administration  | Interest Income            | Investment          | Revenue      | \$ (25,000.00)    | \$ 26,674.41      | \$ 23,854.41      |                   |
| 10-30-4011     | Consolidated Tech-Security | General Fund        | Court           | Consolidated Tech-Security | Fines & Fees        | Revenue      | \$ (5,000.00)     | \$ 4,363.90       | \$ 277.41         |                   |
| 10-30-4301     | Fines - Court              | General Fund        | Court           | Fines - Court              | Fine & Fees         | Revenue      | \$ (135,000.00)   | \$ 102,677.36     | \$ 138,666.72     |                   |
| 10-30-4371     | Child Safety Fee Income    | General Fund        | Court           | Child Safety Fee Income    | Child Safety Fees   | Revenue      | \$ (3,500.00)     | \$ 3,796.88       | \$ 3,737.41       |                   |
| 10-40-4225     | Fire Department Income     | General Fund        | Fire            | Fire Department Income     | Donations           | Revenue      | \$ (50,000.00)    | \$ 63,364.32      | \$ 60,113.51      |                   |
| 10-50-4458     | Donation Income-Police     | General Fund        | Police          | Donation Income-Police     | Donations           | Revenue      | \$ -              | \$ 4,007.00       | \$ 5,451.18       |                   |
| 13-10-4050     | Hotel Occupancy Tax        | Hotel Occupancy Tax | Administration  | Occupation Tax             |                     | Revenue      | \$ (80,000.00)    | \$ 30,591.01      | \$ -              |                   |
| 11-50-4372     | Leose Revenue              | LEOSE               | Police          | Leose Revenue              |                     | Revenue      | \$ (1,200.00)     | \$ 2,144.32       | \$ -              |                   |
|                |                            |                     |                 |                            |                     |              | GF Revenue        | \$ (3,285,200.00) | \$ (4,784,372.58) | \$ (6,817,902.19) |
|                |                            |                     |                 |                            |                     |              | Utility Revenue   | (3,008,281.00)    | \$ (2,375,443.62) | (2,733,735.47)    |
|                |                            |                     |                 |                            |                     |              | Total Revenue     | \$ (6,293,481.00) | \$ (7,159,816.20) | \$ (9,551,637.66) |
|                |                            |                     |                 |                            |                     |              | GF Expense        | \$ 3,285,200.00   | \$ 4,622,735.92   | \$ 4,885,052.72   |
|                |                            |                     |                 |                            |                     |              | Over / Short      | \$ -              | \$ (161,636.66)   | \$ (1,932,849.47) |

## FY 27 General Fund Expenses

| Account Number | Account Name                   | Fund Name           | Department Name  | Account Code Name              | Category                  | Account Type | FY 27 Budget  | FY 26 Actual    | FY 25 Actual    |
|----------------|--------------------------------|---------------------|------------------|--------------------------------|---------------------------|--------------|---------------|-----------------|-----------------|
| 10-10-5610     | Capital Outlay - Improvements  | General Fund        | Administration   | Capital Outlay - Improvements  | Capital                   | Expense      | \$ 106,630.00 | \$ 113,967.69   | \$ 21,185.60    |
| 10-10-5460     | Dues & Subscriptions           | General Fund        | Administration   | Dues & Subscriptions           | Contractual               | Expense      | \$ 11,500.00  | \$ 64,474.93    | \$ 26,952.81    |
| 10-10-5470     | Election Expense               | General Fund        | Administration   | Election Expense               | Contractual               | Expense      | \$ 2,800.00   | \$ 2,866.74     | \$ 3,124.86     |
| 10-10-5475     | Legal & Professional           | General Fund        | Administration   | Legal & Professional           | Contractual               | Expense      | \$ 25,000.00  | \$ 39,911.72    | \$ 58,626.26    |
| 10-10-5476     | Legal & Professional - PD      | General Fund        | Administration   | Legal & Professional - PD      | Contractual               | Expense      | \$ 5,800.00   | \$ 825.98       | \$ 2,620.02     |
| 10-10-5479     | Engineering Fees               | General Fund        | Administration   | Engineering Fees               | Contractual               | Expense      | \$ 80,000.00  | \$ 4,490.00     | \$ 6,655.50     |
| 10-10-5604     | Building Permit Expenses       | General Fund        | Administration   | Building Permit Expenses       | Contractual               | Expense      | \$ 25,000.00  | \$ 24,435.23    | \$ -            |
| 10-10-5620     | Insurance                      | General Fund        | Administration   | Insurance                      | Contractual               | Expense      | \$ 70,000.00  | \$ 64,922.55    | \$ 52,272.31    |
| 10-10-5627     | Public Health District         | General Fund        | Administration   | Public Health District         | Contractual               | Expense      | \$ 8,500.00   | \$ 2,562.64     | \$ 9,364.72     |
| 10-10-5612     | Grant Expenditures             | General Fund        | Administration   | Grant Expenditures             | Grant Expenses            | Expense      | \$ 80,000.00  | \$ 72,178.82    | \$ 124,128.83   |
| 13-10-5302     | Hotel Tax Disbursement         | Hotel Occupancy Tax | Administration   | Hotel Tax Disbursement         | Hotel Occupancy Tax       | Expense      | \$ 30,000.00  | \$ 31,376.00    | \$ -            |
| 10-10-5450     | Marquee Expense                | General Fund        | Administration   | Marquee Expense                | Marquee Expense           | Expense      | \$ 1,000.00   | \$ 1,650.00     | \$ 1,800.00     |
| 10-10-5601     | Miscellaneous Exp              | General Fund        | Administration   | Miscellaneous Exp              | Miscellaneous             | Expense      | \$ 8,000.00   | \$ 6,774.57     | \$ 12,118.58    |
| 10-10-5493     | Library Subsidy                | General Fund        | Administration   | Library Subsidy                | Other Sources             | Expense      | \$ 5,000.00   | \$ 5,000.00     | \$ 3,000.00     |
| 10-10-5494     | Vol. Ambulance Assoc. Subsidy  | General Fund        | Administration   | Vol. Ambulance Assoc. Subsidy  | Other Sources             | Expense      | \$ 36,347.00  | \$ 38,105.72    | \$ 39,278.09    |
| 10-10-7102     | Uncategorized Expense          | General Fund        | Administration   | Uncategorized Expense          | Other Sources             | Expense      | \$ 50,000.00  | \$ -            | \$ -            |
| 10-10-5000     | Salaries                       | General Fund        | Administration   | Salaries                       | Personnel                 | Expense      | \$ 637,900.00 | \$ 3,582.09     | \$ -            |
| 10-10-5151     | Payroll Taxes                  | General Fund        | Administration   | Payroll Taxes                  | Personnel                 | Expense      | \$ 54,598.00  | \$ 50,131.92    | \$ 340,644.33   |
| 10-10-5152     | Benefits - Retirement          | General Fund        | Administration   | Benefits - Retirement          | Personnel                 | Expense      | \$ 55,800.00  | \$ 57,012.43    | \$ 85,825.09    |
| 10-10-5153     | Benefits - Group Insurance     | General Fund        | Administration   | Benefits - Group Insurance     | Personnel                 | Expense      | \$ 114,213.00 | \$ 129,009.96   | \$ 153,815.11   |
| 10-10-6702     | Retirement                     | General Fund        | Administration   | Retirement                     | Personnel                 | Expense      | \$ 55,809.00  | \$ 14,543.11    | \$ -            |
| 10-10-5603     | Planning & Development         | General Fund        | Administration   | Planning & Development         | Planning & Zoning         | Expense      | \$ 20,000.00  | \$ 55,536.45    | \$ -            |
| 10-10-5700     | QIPP Expenses                  | General Fund        | Administration   | QIPP Expenses                  | QIPP                      | Expense      | \$ -          | \$ 1,526,414.23 | \$ 1,680,069.04 |
| 10-10-5403     | Buildings - maintenance        | General Fund        | Administration   | Buildings - maintenance        | Repair & Maintenance      | Expense      | \$ 25,000.00  | \$ 8,751.57     | \$ 15,417.80    |
| 10-10-5301     | Office Supplies                | General Fund        | Administration   | Office Supplies                | Supplies                  | Expense      | \$ 7,600.00   | \$ 7,574.50     | \$ 11,357.72    |
| 10-10-5305     | General Supplies               | General Fund        | Administration   | General Supplies               | Supplies                  | Expense      | \$ 5,000.00   | \$ 9,193.66     | \$ 24,575.78    |
| 10-10-5307     | Postage                        | General Fund        | Administration   | Postage                        | Supplies                  | Expense      | \$ 2,500.00   | \$ 4,115.18     | \$ 2,267.18     |
| 10-10-5501     | Gasoline                       | General Fund        | Administration   | Gasoline                       | Supplies                  | Expense      | \$ 15,000.00  | \$ 19,567.38    | \$ 14,306.53    |
| 10-10-5484     | Travel & Training              | General Fund        | Administration   | Travel & Training              | Training                  | Expense      | \$ 10,000.00  | \$ 11,342.11    | \$ 9,243.57     |
| 10-10-5485     | Travel & Training - Fire Dept. | General Fund        | Administration   | Travel & Training - Fire Dept. | Training                  | Expense      | \$ 3,500.00   | \$ 3,432.00     | \$ 2,920.08     |
| 10-10-5200     | Utility                        | General Fund        | Administration   | Utility                        | Utility                   | Expense      | \$ 110,000.00 | \$ 9,275.01     | \$ -            |
| 10-20-5321     | Animal Control                 | General Fund        | Animal Control   | Animal Control                 | Animal Control            | Expense      | \$ 10,000.00  | \$ 915.00       | \$ 9,360.00     |
| 10-25-5323     | Code Enforcement Expense       | General Fund        | Code Enforcement | Code Enforcement Expense       | Code Enforcement Expenses | Expense      | \$ 5,000.00   | \$ 5,906.14     | \$ 3,776.81     |
| 10-25-5484     | Travel & Training              | General Fund        | Code Enforcement | Travel & Training              | Training                  | Expense      | \$ 2,400.00   | \$ 2,696.77     | \$ -            |
| 10-30-5413     | Court Security                 | General Fund        | Court            | Court Security                 | Court Security            | Expense      | \$ 5,000.00   | \$ 9,938.58     | \$ -            |
| 10-30-5458     | Criminal Justice Fees          | General Fund        | Court            | Criminal Justice Fees          | Fines                     | Expense      | \$ 50,000.00  | \$ 60,153.91    | \$ 33,041.02    |
| 10-30-5463     | Court Tech - Expense           | General Fund        | Court            | Court Tech - Expense           | Other Sources             | Expense      | \$ 10,000.00  | \$ 22,750.00    | \$ -            |

|            |                                      |              |                      |                                 |                      |                 |    |                |    |                |    |                |
|------------|--------------------------------------|--------------|----------------------|---------------------------------|----------------------|-----------------|----|----------------|----|----------------|----|----------------|
| 10-35-5613 | EDC-4B                               | General Fund | Economic Development | EDC-4B                          | Economic Development | Expense         | \$ | 10,000.00      | \$ | 6,046.06       | \$ | 9,093.34       |
| 10-47-5504 | GASOLINE-EMS                         | General Fund | EMS                  | GASOLINE-EMS                    | Supplies             | Expense         | \$ | 18,000.00      | \$ | 18,191.36      | \$ | 15,814.01      |
| 10-40-5407 | Repair & Maintenance - Fire Dept.    | General Fund | Fire                 | R & M - Fire Dept.              | Repair & Maintenance | Expense         | \$ | 80,000.00      | \$ | 33,814.04      | \$ | 47,831.62      |
| 10-40-5502 | Gasoline - Fire Dept.                | General Fund | Fire                 | Gasoline - Fire Dept.           | Supplies             | Expense         | \$ | 7,000.00       | \$ | 4,003.59       | \$ | 3,251.88       |
| 10-40-5600 | Fire Department Expense              | General Fund | Fire                 | Fire Department Expense         | Supplies             | Expense         | \$ | 40,000.00      | \$ | 37,295.00      | \$ | 194,171.54     |
| 10-45-5305 | General Supplies                     | General Fund | Fire Inspector       | General Supplies                | Supplies             | Expense         | \$ | 6,500.00       | \$ | 2,557.19       | \$ | -              |
| 10-45-5599 | Fire Inspector                       | General Fund | Fire Inspector       | Fire Inspector                  | Supplies             | Expense         | \$ | 15,000.00      | \$ | 2,823.28       | \$ | 4,952.68       |
| 10-45-5484 | Travel & Training                    | General Fund | Fire Inspector       | Travel & Training               | Training             | Expense         | \$ | 2,500.00       | \$ | -              | \$ | -              |
| 10-60-5410 | Parks & Ground Maint.                | General Fund | Parks                | Parks & Ground Maint.           | Repair & Maintenance | Expense         | \$ | 6,000.00       | \$ | 5,761.13       | \$ | 4,241.62       |
| 10-50-5614 | PD Truck Pymt 2020/2022 F150s        | General Fund | Police               | PD Truck Pymt 2020/2022 F150s   | Capital              | Expense         | \$ | 82,177.00      | \$ | 34,118.11      | \$ | 61,573.29      |
| 10-50-5461 | Dues & Subscriptions - PD            | General Fund | Police               | Dues & Subscriptions - PD       | Contractual          | Expense         | \$ | 25,000.00      | \$ | (28,038.49)    | \$ | 47,674.35      |
| 10-50-5602 | Miscellaneous-Police Dept            | General Fund | Police               | Miscellaneous-Police Dept       | Miscellaneous        | Expense         | \$ | 4,200.00       | \$ | 20,327.54      | \$ | 8,030.29       |
| 10-50-5327 | NNO                                  | General Fund | Police               | NNO                             | Other Sources        | Expense         | \$ | 500.00         | \$ | -              | \$ | 137.04         |
| 10-50-5328 | Explorer - Expenses                  | General Fund | Police               | Explorer - Expenses             | Other Sources        | Expense         | \$ | 200.00         | \$ | 100.49         | \$ | 1,709.98       |
| 10-50-5102 | Hourly                               | General Fund | Police               | Hourly - Police 1.5 Overtime    | Personnel            | Expense         | \$ | 20,000.00      | \$ | 20,656.43      | \$ | -              |
| 10-50-5110 | Salary - Police Fulltime             | General Fund | Police               | Salary - Police Fulltime        | Personnel            | Expense         | \$ | 612,990.00     | \$ | 495,583.86     | \$ | 534,446.41     |
| 10-50-5111 | Salary - Part Time                   | General Fund | Police               | Salary - Part Time              | Personnel            | Expense         | \$ | 4,000.00       | \$ | 795.00         | \$ | 2,170.00       |
| 10-50-5151 | Payroll Taxes                        | General Fund | Police               | Payroll Taxes                   | Personnel            | Expense         | \$ | 59,606.00      | \$ | 44,605.62      | \$ | -              |
| 10-50-5152 | Benefits - Retirement                | General Fund | Police               | Benefits - Retirement           | Personnel            | Expense         | \$ | 60,391.00      | \$ | 36,705.71      | \$ | -              |
| 10-50-5153 | Benefits - Group Insurance           | General Fund | Police               | Benefits - Group Insurance      | Personnel            | Expense         | \$ | 106,769.00     | \$ | 59,473.11      | \$ | -              |
| 10-50-5404 | Repair & Maintenance - PD - Vehicles | General Fund | Police               | R & M - PD - Vehicles           | Repair & Maintenance | Expense         | \$ | 40,000.00      | \$ | 8,012.29       | \$ | 37,512.26      |
| 10-50-5409 | Repair & Maintenance- PD Equipment   | General Fund | Police               | R & M- PD Equipment             | Repair & Maintenance | Expense         | \$ | 10,000.00      | \$ | 3,472.51       | \$ | -              |
| 10-50-5300 | Materials & Supplies                 | General Fund | Police               | Materials & Supplies            | Supplies             | Expense         | \$ | 12,000.00      | \$ | 573.85         | \$ | 4,119.92       |
| 10-50-5301 | Office Supplies                      | General Fund | Police               | Office Supplies                 | Supplies             | Expense         | \$ | 5,000.00       | \$ | 3,822.31       | \$ | -              |
| 10-50-5325 | Police Supplies                      | General Fund | Police               | Police Supplies                 | Supplies             | Expense         | \$ | 53,150.00      | \$ | 40,691.26      | \$ | 51,537.02      |
| 10-50-5503 | Gasoline - Police                    | General Fund | Police               | Gasoline - Police               | Supplies             | Expense         | \$ | 32,000.00      | \$ | 35,077.45      | \$ | 28,637.30      |
| 10-50-5484 | Travel & Training                    | General Fund | Police               | Travel & Training               | Training             | Expense         | \$ | 6,000.00       | \$ | -              | \$ | -              |
| 10-50-5490 | Police Training                      | General Fund | Police               | Police Training                 | Training             | Expense         | \$ | 5,000.00       | \$ | 7,851.13       | \$ | 6,144.32       |
| 11-50-5491 | LEOSE-Expenses                       | LEOSE        | Police               | LEOSE-Expenses                  | Training             | Expense         | \$ | 1,000.00       | \$ | -              | \$ | -              |
| 10-50-5488 | Police Dept. Uniforms                | General Fund | Police               | Police Dept. Uniforms           | Uniforms             | Expense         | \$ | 14,000.00      | \$ | 9,565.95       | \$ | 8,344.90       |
| 10-70-5102 | Overtime 1.5                         | General Fund | Public Works         | Overtime 1.5                    | Personnel            | Expense         | \$ | 10,000.00      | \$ | 6,267.07       |    |                |
| 10-70-5401 | Repair & Maintenance                 | General Fund | Public Works         | Repair & Maintenance            | Repair & Maintenance | Expense         | \$ | 20,000.00      | \$ | 23,536.47      | \$ | 2,025.00       |
| 10-70-5404 | Repair & Maintenance - Vehicles      | General Fund | Public Works         | Repair & Maintenance - Vehicles | Repair & Maintenance | Expense         | \$ | 20,000.00      | \$ | 5,245.00       | \$ | 3,281.36       |
| 10-60-5305 | General Supplies                     | General Fund | Public Works         | General Supplies                | Supplies             | Expense         | \$ | 2,000.00       | \$ | 3,513.20       | \$ | -              |
| 10-70-5487 | Public Works Uniforms                | General Fund | Public Works         | Public Works Uniforms           | Uniforms             | Expense         | \$ | 2,000.00       | \$ | 3,798.28       | \$ | 1,837.16       |
| 10-80-5405 | Repair & Maintenance - GF            | General Fund | Streets              | R & M - GF                      | Repair & Maintenance | Expense         | \$ | 30,000.00      | \$ | 10,011.60      | \$ | 45,232.71      |
| 10-80-5430 | Repair & Maintenance - Street        | General Fund | Streets              | Repair & Maintenance - Street   | Repair & Maintenance | Expense         | \$ | 60,000.00      | \$ | 85,512.56      | \$ | 5,127.23       |
| 10-80-5431 | Asphalt                              | General Fund | Streets              | Asphalt                         | Repair & Maintenance | Expense         | \$ | 52,320.00      | \$ | 4,047.26       | \$ | 10,072.30      |
| 10-80-5320 | Street Supplies                      | General Fund | Streets              | Street Supplies                 | Supplies             | Expense         | \$ | 5,000.00       | \$ | 871.07         | \$ | 6,487.39       |
|            |                                      |              |                      |                                 |                      | GF Expense      | \$ | 3,285,200.00   | \$ | 4,622,735.92   | \$ | 4,885,052.72   |
|            |                                      |              |                      |                                 |                      | Utility Expense | \$ | 3,008,281.00   | \$ | 5,365,304.98   | \$ | 5,646,022.85   |
|            |                                      |              |                      |                                 |                      |                 | \$ | 6,293,481.00   | \$ | 9,988,040.90   | \$ | 10,531,075.57  |
|            |                                      |              |                      |                                 |                      | Revenue         | \$ | (6,293,481.00) | \$ | (7,159,816.20) | \$ | (9,551,637.66) |
|            |                                      |              |                      |                                 |                      | Expense         |    | 6,293,481.00   |    | 9,988,040.90   |    | 10,531,075.57  |
|            |                                      |              |                      |                                 |                      |                 | \$ | -              | \$ | 2,828,224.70   | \$ | 979,437.91     |

## FY 27 Utility Fund Revenue

| Account Number       | Account Name         | Fund Name    | Department Name | Account Code Name    | Category         | Account Type | FY 27 Budget   | FY 26 Actual   | FY 25 Actual   |
|----------------------|----------------------|--------------|-----------------|----------------------|------------------|--------------|----------------|----------------|----------------|
| 20-75-4000           | Property Tax Income  | Utility Fund | Sewer           | Property Tax Income  | Property Tax     | Revenue      | (433,281.00)   | -              | 425,117.00     |
| 20-75-4135           | Sewer Tap Fees       | Utility Fund | Sewer           | Sewer Tap Fees       | Sewer Income     | Revenue      | (12,000.00)    | 12,000.00      | 18,000.00      |
| 20-75-4205           | Sewage Fees          | Utility Fund | Sewer           | Sewage Fees          | Sewer Income     | Revenue      | (1,075,000.00) | 767,029.00     | 915,792.40     |
| 20-75-4511           | GRANT INCOME - ARPA  | Utility Fund | Sewer           | GRANT INCOME - ARPA  | Grant Income     | Revenue      | -              | 560,000.00     | -              |
| 20-75-4910           | Interest Income      | Utility Fund | Sewer           | Interest Income      | Investment       | Revenue      | (125,000.00)   | 96,390.88      | 234,783.78     |
| 20-77-4220           | Garbage Fees         | Utility Fund | Solid Waste     | Garbage Fees         | Solid Waste Inco | Revenue      | -              | (32,430.36)    | (2,750.17)     |
| 20-76-4125           | Late Fees            | Utility Fund | Water           | Late Fees            | Collection Fees  | Revenue      | -              | 11,449.40      | 39.92          |
| 20-76-4130           | Water Tap Fees       | Utility Fund | Water           | Water Tap Fees       | Water Income     | Revenue      | (12,000.00)    | 7,450.00       | 22,875.00      |
| 20-76-4131           | Meter Installation   | Utility Fund | Water           | Meter Installation   | Water Income     | Revenue      | (10,000.00)    | 16,830.00      | 8,380.00       |
| 20-76-4215           | Collection Fees/NSF  | Utility Fund | Water           | Collection Fees/NSF  | Collection Fees  | Revenue      | (33,000.00)    | 5,598.82       | 33,115.33      |
| 20-76-4402           | Water Fees           | Utility Fund | Water           | Water Fees           | Water Income     | Revenue      | (1,270,000.00) | 931,102.51     | 1,076,755.32   |
| 20-76-4455           | Miscellaneous Income | Utility Fund | Water           | Miscellaneous Income | Miscellaneous    | Revenue      | (38,000.00)    | 23.37          | 124.89         |
| Utility Fund Revenue |                      |              |                 |                      |                  |              | (3,008,281.00) | (2,375,443.62) | (2,733,735.47) |
| GF Revenue           |                      |              |                 |                      |                  |              | (3,285,200.00) | (4,784,372.58) | (6,817,902.19) |
| Total Revenue        |                      |              |                 |                      |                  |              | (6,293,481.00) | (7,159,816.20) | (9,551,637.66) |
| Utility fund Expense |                      |              |                 |                      |                  |              | 3,008,281.00   | 5,365,304.98   | 5,646,022.85   |
| Over / Short         |                      |              |                 |                      |                  |              | -              | 2,989,861.36   | 2,912,287.38   |

## FY 27 Utility Fund Expenses

| Account Number | Account Name                    | Fund Name    | Department Name | Account Code Name               | Category             | Account Type     | FY 27 Budget      | FY 26 Actual      | FY 25 Actual      |
|----------------|---------------------------------|--------------|-----------------|---------------------------------|----------------------|------------------|-------------------|-------------------|-------------------|
| 20-10-5460     | Dues & Subscriptions            | Utility Fund | Administration  | Dues & Subscriptions            | Contractual          | Expense          | \$ 11,500.00      | \$ 56,112.26      | \$ 15,641.75      |
| 20-10-5475     | Legal & Professional            | Utility Fund | Administration  | Legal & Professional            | Contractual          | Expense          | \$ 20,000.00      | \$ 22,431.95      | \$ 20,331.48      |
| 20-10-5479     | Engineering Fees                | Utility Fund | Administration  | Engineering Fees                | Contractual          | Expense          | \$ 85,000.00      | \$ 174,411.75     | \$ 272,031.22     |
| 20-10-5620     | Insurance                       | Utility Fund | Administration  | Insurance                       | Contractual          | Expense          | \$ 67,000.00      | \$ 71,000.51      | \$ 62,568.10      |
| 20-10-5651     | Bonding Interest                | Utility Fund | Administration  | Bonding Interest                | Debt Service         | Expense          | \$ 1,027,665.00   | \$ 990,677.52     | \$ 1,015,415.02   |
| 20-10-5653     | Bonding Prin                    | Utility Fund | Administration  | Bonding Prin                    | Debt Service         | Expense          | \$ 460,000.00     | \$ 480,000.00     | \$ 445,000.00     |
| 20-10-5310     | Grant Expenses                  | Utility Fund | Administration  | Grant Expenses                  | Grant Expense        | Expense          | \$ 3,000.00       | \$ 2,800.00       | \$ -              |
| 20-10-5601     | Miscellaneous Exp               | Utility Fund | Administration  | Miscellaneous Exp               | Miscellaneous        | Expense          | \$ 8,000.00       | \$ 691.09         | \$ 1,699.50       |
| 20-10-5100     | Salaries                        | Utility Fund | Administration  | Salaries                        | Personnel            | Expense          | \$ 457,240.00     | \$ 86,546.69      | \$ 308,245.60     |
| 20-10-5102     | Overtime 1.5                    | Utility Fund | Administration  | Overtime 1.5                    | Personnel            | Expense          | \$ 18,000.00      | \$ 144.00         |                   |
| 20-10-5151     | Payroll Taxes                   | Utility Fund | Administration  | Payroll Taxes                   | Personnel            | Expense          | \$ 39,000.00      | \$ 11,988.33      | \$ 23,580.87      |
| 20-10-5152     | Benefits - Retirement           | Utility Fund | Administration  | Benefits - Retirement           | Personnel            | Expense          | \$ 36,823.00      | \$ 11,084.51      | \$ 21,320.44      |
| 20-10-5153     | Benefits - Group Insurance      | Utility Fund | Administration  | Benefits - Group Insurance      | Personnel            | Expense          | \$ 80,159.00      | \$ 27,359.00      | \$ 40,883.06      |
| 20-10-5301     | Office Supplies                 | Utility Fund | Administration  | Office Supplies                 | Supplies             | Expense          | \$ 2,200.00       | \$ 2,103.74       | \$ 489.63         |
| 20-10-5305     | General Supplies                | Utility Fund | Administration  | General Supplies                | Supplies             | Expense          | \$ 10,000.00      | \$ 17,976.35      | \$ 30,758.99      |
| 20-10-5484     | Travel & Training               | Utility Fund | Administration  | Travel & Training               | Training             | Expense          | \$ 10,000.00      | \$ 10,891.95      | \$ 2,295.85       |
| 20-10-5200     | Utility                         | Utility Fund | Administration  | Utility                         | Utility              | Expense          | \$ 181,800.00     | \$ 11,420.77      | \$ -              |
| 20-10-5201     | Electric                        | Utility Fund | Administration  | Electric                        | Utility              | Expense          | \$ -              | \$ 131,013.51     | \$ 115,791.38     |
| 20-10-5210     | Utility - Gas                   | Utility Fund | Administration  | Utility - Gas                   | Utility              | Expense          | \$ -              | \$ 1,085.67       | \$ -              |
| 20-10-5240     | Telephone and Internet          | Utility Fund | Administration  | Telephone and Internet          | Utility              | Expense          | \$ -              | \$ 13,284.21      | \$ 13,896.30      |
| 20-60-5410     | Parks & Ground Maint.           | Utility Fund | Parks           | Parks & Ground Maint.           | Repair & Maintenance | Expense          | \$ 25,000.00      | \$ -              | \$ -              |
| 20-70-5610     | Capital Outlay - Improvements   | Utility Fund | Public Works    | Capital Outlay - Improvements   | Capital              | Expense          | \$ 50,690.00      | \$ 102,548.03     | \$ 69,978.99      |
| 20-70-5401     | Repair & Maintenance            | Utility Fund | Public Works    | Repair & Maintenance            | Repair & Maintenance | Expense          | \$ 71,704.00      | \$ 194,966.75     | \$ 111,573.35     |
| 20-70-5404     | Repair & Maintenance - Vehicles | Utility Fund | Public Works    | Repair & Maintenance - Vehicles | Repair & Maintenance | Expense          | \$ 10,000.00      | \$ 5,981.18       | \$ 1,585.09       |
| 20-70-5300     | Materials & Supplies            | Utility Fund | Public Works    | Materials & Supplies            | Supplies             | Expense          | \$ 12,000.00      | \$ -              | \$ -              |
| 20-76-5305     | General Supplies                | Utility Fund | Public Works    | General Supplies                | Supplies             | Expense          | \$ 2,500.00       | \$ 2,604.13       | \$ -              |
| 20-70-5501     | Gasoline                        | Utility Fund | Public Works    | Gasoline                        | Supplies             | Expense          | \$ 14,000.00      | \$ 14,548.38      | \$ 11,113.15      |
| 20-70-5487     | Public Works Uniforms           | Utility Fund | Public Works    | Public Works Uniforms           | Uniforms             | Expense          | \$ 2,000.00       | \$ 2,071.19       | \$ 1,502.82       |
| 20-75-5422     | WWTP Expansion                  | Utility Fund | Sewer           | WWTP Expansion                  | Capital              | Expense          | \$ -              | \$ 1,633,601.92   | \$ 2,509,633.23   |
| 20-75-5423     | WWTP-Drainage Channel Imprvmt   | Utility Fund | Sewer           | WWTP-Drainage Channel Imprvmt   | Capital              | Expense          | \$ -              | \$ 328,123.74     | \$ 76,923.96      |
| 20-75-5421     | WWTP Sludge                     | Utility Fund | Sewer           | WWTP Sludge                     | Repair & Maintenance | Expense          | \$ 5,000.00       | \$ 1,040.01       | \$ 4,521.12       |
| 20-76-5680     | Surface Water Purchase          | Utility Fund | Water           | Surface Water Purchase          | Contractual          | Expense          | \$ 250,000.00     | \$ 399,250.38     | \$ 269,667.48     |
| 20-76-5681     | Ground Water District           | Utility Fund | Water           | Ground Water District           | Contractual          | Expense          | \$ 3,000.00       | \$ 2,896.55       | \$ 2,462.88       |
| 20-76-5495     | Laboratory Fees                 | Utility Fund | Water           | Laboratory Fees                 | Fees                 | Expense          | \$ 15,000.00      | \$ 18,419.67      | \$ 15,412.09      |
| 20-76-5350     | Chlorine Supplies               | Utility Fund | Water           | Chlorine Supplies               | Supplies             | Expense          | \$ 30,000.00      | \$ 30,565.09      | \$ 31,444.66      |
|                |                                 |              |                 |                                 |                      | Utility Expenses | \$ 3,008,281.00   | \$ 5,365,304.98   | \$ 5,646,022.85   |
|                |                                 |              |                 |                                 |                      | GF Expenses      | \$ 3,285,200.00   | \$ 4,622,735.92   | \$ 4,885,052.72   |
|                |                                 |              |                 |                                 |                      |                  | \$ 6,293,481.00   | \$ 9,988,040.90   | \$ 10,531,075.57  |
|                |                                 |              |                 |                                 |                      | Revenue          | \$ (6,293,481.00) | \$ (7,159,816.20) | \$ (9,551,637.66) |
|                |                                 |              |                 |                                 |                      | Expense          | \$ 6,293,481.00   | \$ 9,988,040.90   | \$ 10,531,075.57  |
|                |                                 |              |                 |                                 |                      |                  | \$ -              | \$ 2,828,224.70   | \$ 979,437.91     |