

Fund bal = 15%	(724,457)	(685,854)
Fund Bal = 25%	(1,207,429)	(1,143,089)

Fund Summary - 01 General Fund

Fund	01 General Fund			
	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
Beginning Fund Balance	129,512.00		306,985.63	311,746.64
Total Revenues	4,496,746.74	4,345,589.68	4,834,476.97	4,547,583.38
Total Expenditures	(4,319,273.11)	(4,374,206.08)	(4,829,715.96)	(4,572,356.69)
Ending Fund Balance	306,985.63	(28,616.40)	311,746.64	286,973.33

Fund	(Multiple Items)
Type	(Multiple Items)

General Fund Revenues by Category

Function	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
01 Property Tax	1,596,483.54	1,632,072.00	1,632,072.00	1,757,442.00
01.1 Franchise	56,113.97	78,200.00	70,200.00	75,400.00
03 Use of Money and Property	203,028.79	156,000.00	156,000.00	156,000.00
04 Charges for Service	305,655.65	122,215.50	129,100.00	124,720.00
05 Intergovernmental	9,114.58	-	500,000.00	-
05 Other Taxes	158,791.74	156,800.00	157,955.00	155,337.00
08 Sales Tax	1,158,793.85	1,143,247.08	1,163,093.85	1,192,171.20
19 Hotel Tax	-	-		-
97 Other Revenues	58,415.98	43,111.50	43,130.00	44,611.50
99 Transfer In	950,348.64	1,013,943.61	982,926.12	1,041,901.69
Grand Total	4,496,746.74	4,345,589.68	4,834,476.97	4,547,583.38

Fund	(Multiple Items)
Type	(Multiple Items)

Expenditures by Function / Category

Function	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
01 Personnel Services	(2,616,928.20)	(2,605,825.25)	(2,764,857.79)	(2,926,601.49)
02 Contractual Services	(977,496.26)	(1,063,097.89)	(1,038,020.00)	(1,076,001.00)
03 Commodities	(245,740.39)	(347,098.94)	(271,270.00)	(310,633.50)
04 Capital Outlay	(389,847.21)	(323,750.00)	(721,134.17)	(222,965.00)
99 Transfer Out	(89,261.05)	(34,434.00)	(34,434.00)	(36,155.70)
Grand Total	(4,319,273.11)	(4,374,206.08)	(4,829,715.96)	(4,572,356.69)

General Fund Revenue Detail by Type

Revenue Type	Revenue Line Item	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
01 Property Tax					
01 Property Tax	0101 Ad Valorem Property Tax	1,578,238.94	1,616,072.00	1,616,072.00	1,739,942.00
01 Property Tax	0102 Delinquent Property Tax	18,244.60	16,000.00	16,000.00	17,500.00
	01 Property Tax Total	1,596,483.54	1,632,072.00	1,632,072.00	1,757,442.00
01.1 Franchise					
01.1 Franchise	0112 Natural Gas Franchise Fee	49,642.38	63,000.00	63,000.00	66,200.00
01.1 Franchise	0113 Telephone Franchise Fee	1,998.72	4,000.00	2,000.00	4,000.00
01.1 Franchise	0114 Cable Tv Franchise Fee	4,331.36	11,000.00	5,000.00	5,000.00
01.1 Franchise	0115 Electric Franchise Fee	141.51	200.00	200.00	200.00
	01.1 Franchise Total	56,113.97	78,200.00	70,200.00	75,400.00
03 Use of Money and Property					
03 Use of Money and Property	0121 Leased City Property	14,500.00	30,000.00	30,000.00	30,000.00
03 Use of Money and Property	0123 Lake Lease Ks Wildlife/pa	4,934.10	1,000.00	1,000.00	1,000.00
03 Use of Money and Property	0140 Investment Interest	183,594.69	125,000.00	125,000.00	125,000.00
03 Use of Money and Property	0151 Interest Earned	-	-	-	-
	03 Use of Money and Property Total	203,028.79	156,000.00	156,000.00	156,000.00
04 Charges for Service					
04 Charges for Service	0131 Cmb/liquor License Fees	2,200.00	2,000.00	2,200.00	2,000.00
04 Charges for Service	0132 Miscellaneous Permit Fees	9,790.00	2,000.00	2,000.00	2,000.00
04 Charges for Service	0133 Building Permit Fees	126,206.46	50,000.00	50,000.00	50,000.00
04 Charges for Service	0137 Dog Tag Fees	195.00	500.00	500.00	500.00
04 Charges for Service	0165 Municipal Court Fines	8,784.56	8,000.00	10,000.00	10,000.00
04 Charges for Service	0166 Animal Control Ord Fines	75.00	-	-	500.00
04 Charges for Service	0175 Vin Verification Fees	10,240.00	13,000.00	13,000.00	13,000.00
04 Charges for Service	0176 Police Dept License Fees	2,220.25	2,750.00	3,000.00	2,750.00
04 Charges for Service	0177 Police Fingerprinting Fees	960.00	-	-	-
04 Charges for Service	0178 Records Requests Fees	159.50	-	-	-
04 Charges for Service	0186 Ems Reimbursed Expense	12,510.00	8,570.00	13,000.00	8,570.00
04 Charges for Service	0188 Sro Reimbursed Expense	31,954.67	28,728.00	28,800.00	28,800.00
04 Charges for Service	0189 Reimbursed Expense	100,360.21	6,667.50	6,600.00	6,600.00
	04 Charges for Service Total	305,655.65	122,215.50	129,100.00	124,720.00
05 Intergovernmental					
05 Intergovernmental	0191 Grant Proceeds	9,114.58	-	500,000.00	-
	05 Intergovernmental Total	9,114.58	-	500,000.00	-
05 Other Taxes					
05 Other Taxes	0105 Vehicle Tax	155,342.95	154,000.00	154,000.00	147,102.00
05 Other Taxes	0106 Recreational Vehicle Tax	3,448.79	2,800.00	3,955.00	8,235.00
05 Other Taxes	0107 Vehicle Rental Excise Tax	-	-	-	-
	05 Other Taxes Total	158,791.74	156,800.00	157,955.00	155,337.00
08 Sales Tax					
08 Sales Tax	0108 City Sales & Use Taxes	352,629.73	338,559.55	354,629.73	363,495.47
08 Sales Tax	0109 County Sales & Use Taxes	806,164.12	804,687.53	808,464.12	828,675.72
	08 Sales Tax Total	1,158,793.85	1,143,247.08	1,163,093.85	1,192,171.20
19 Hotel Tax					
19 Hotel Tax	0119 Transient Guest Tax	-	-	-	-
	19 Hotel Tax Total	-	-	-	-
97 Other Revenues					
97 Other Revenues	0125 Ks Local Alc/liquor Fund	18,244.40	17,960.50	18,000.00	17,960.50
97 Other Revenues	0164 Douglas Cty Crime Stopper	16.97	30.00	30.00	30.00
97 Other Revenues	0190 Sale Of City Property	10,725.00	-	-	-
97 Other Revenues	0195 Parks/donation/brick Sale	2,700.00	121.00	100.00	121.00
97 Other Revenues	0198 Donations	357.00	-	-	-
97 Other Revenues	0199 Other Revenues	26,372.61	25,000.00	25,000.00	26,500.00
	97 Other Revenues Total	58,415.98	43,111.50	43,130.00	44,611.50
99 Transfer In					
99 Transfer In	0211 Electric Utility Fund Transfer	235,829.04	252,414.20	253,619.04	268,836.18
99 Transfer In	0212 Water Utility Fund Transfer	100,753.80	107,228.84	107,228.84	113,662.57
99 Transfer In	0218 Wastewater Util Fund Transfer	72,743.98	61,453.24	61,453.24	65,140.43
99 Transfer In	0224 Refuse Util Fund Transfer	-	-	-	-
99 Transfer In	0231 Trnsfr Frm Elec - Franchise	318,446.02	357,309.05	325,000.00	344,500.00
99 Transfer In	0232 Trnsfr Frm Water-franchise	119,411.32	125,740.12	122,000.00	129,320.00
99 Transfer In	0233 Trnsfr Frm Wwtr-franchise	77,399.29	80,084.75	84,000.00	89,040.00
99 Transfer In	0234 Trnsfr Frm Refuse-franchise	21,443.15	25,088.40	25,000.00	26,500.00
99 Transfer In	0235 Transfer From Cemetery	4,322.04	4,625.00	4,625.00	4,902.50
99 Transfer In	0238 Trnsfr From Gf Reserve	-	-	-	-
	99 Transfer In Total	950,348.64	1,013,943.61	982,926.12	1,041,901.69
Grand Total Revenues		4,496,746.74	4,345,589.68	4,834,476.97	4,547,583.38

General Fund Category Totals*Department sections with expenditure category totals only*

01 Admin				
Expenditure Category	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
01 Personnel Services	(95,462.60)	(94,825.45)	(95,243.97)	(101,136.98)
02 Contractual Services	(319,797.26)	(320,646.36)	(333,400.00)	(350,070.00)
03 Commodities	(9,052.64)	(17,067.19)	(9,200.00)	(9,660.00)
04 Capital Outlay	(18,173.04)	(3,000.00)	(6,300.00)	(6,615.00)
07 Miscellaneous Expenses	(562.00)	(2,000.00)	(600.00)	(630.00)
99 Transfer Out	(89,261.05)	(34,434.00)	(34,434.00)	(36,155.70)
Total	(532,308.59)	(471,973.00)	(479,177.97)	(504,267.68)
02 Public Works				
Expenditure Category	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
01 Personnel Services	(318,552.21)	(347,076.76)	(343,121.82)	(363,527.91)
02 Contractual Services	(66,625.41)	(102,500.00)	(87,000.00)	(91,350.00)
03 Commodities	(109,834.67)	(181,250.00)	(122,400.00)	(153,520.00)
04 Capital Outlay	(9,721.11)	(32,500.00)	(20,000.00)	(40,500.00)
07 Miscellaneous Expenses	(314.24)	(2,500.00)	(350.00)	(367.50)
Total	(505,047.64)	(665,826.76)	(572,871.82)	(649,265.41)
03 Parks				
Expenditure Category	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
01 Personnel Services	(161,735.56)	(162,089.23)	(163,687.00)	(174,461.35)
02 Contractual Services	(43,606.30)	(54,500.00)	(55,300.00)	(58,065.00)
03 Commodities	(9,297.23)	(23,500.00)	(23,500.00)	(24,675.00)
04 Capital Outlay	(6,295.34)	(10,500.00)	(500.00)	(10,525.00)
07 Miscellaneous Expenses	(126.00)	(1,500.00)	(1,500.00)	(1,575.00)
Total	(221,060.43)	(252,089.23)	(244,487.00)	(269,301.35)
04 Fire				
Expenditure Category	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
01 Personnel Services	(133,431.79)	(132,254.48)	(132,400.00)	(139,020.00)
02 Contractual Services	(55,266.85)	(92,602.16)	(62,720.00)	(70,106.00)
03 Commodities	(13,838.99)	(15,084.68)	(15,700.00)	(16,485.00)
04 Capital Outlay	(33,483.98)	(11,050.00)	(17,250.00)	(26,050.00)
07 Miscellaneous Expenses	(1,017.21)	(500.00)	(1,000.00)	(1,000.00)
Total	(237,038.82)	(251,491.32)	(229,070.00)	(252,661.00)
05 Police Dept.				
Expenditure Category	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
01 Personnel Services	(1,688,627.17)	(1,626,614.59)	(1,780,735.00)	(1,883,371.75)
02 Contractual Services	(304,107.91)	(279,300.63)	(293,400.00)	(309,505.00)
03 Commodities	(60,901.96)	(56,325.00)	(49,200.00)	(52,510.00)
04 Capital Outlay	(153,826.48)	(6,200.00)	(20,000.00)	(18,000.00)
07 Miscellaneous Expenses	(11,598.82)	(2,500.00)	(2,500.00)	(2,625.00)
99 Transfer Out	-	-	-	-
Total	(2,219,062.34)	(1,970,940.22)	(2,145,835.00)	(2,266,011.75)
06 Pool				
Expenditure Category	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
01 Personnel Services	-	(2,291.08)	-	-
02 Contractual Services	(104,045.51)	(123,000.00)	(130,300.00)	(136,815.00)
03 Commodities	(23,978.31)	(42,500.00)	(42,500.00)	(44,625.00)
04 Capital Outlay	-	(12,500.00)	(12,500.00)	(13,125.00)
99 Transfer Out	-	-	-	-
Total	(128,023.82)	(180,291.08)	(185,300.00)	(194,565.00)
07 Court				
Expenditure Category	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
01 Personnel Services	(48,869.61)	(49,443.92)	(43,100.00)	(45,955.00)
02 Contractual Services	(22,818.60)	(27,713.69)	(25,900.00)	(27,195.00)
03 Commodities	(144.10)	(661.79)	(200.00)	(210.00)
04 Capital Outlay	-	-	-	-
07 Miscellaneous Expenses	-	-	-	-
Total	(71,832.31)	(77,819.40)	(69,200.00)	(73,360.00)
09 Eco Devo				
Expenditure Category	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
01 Personnel Services	-	-	-	-
02 Contractual Services	(45,114.58)	(41,000.00)	(36,500.00)	(16,525.00)
04 Capital Outlay	(60,484.50)	(100,000.00)	(541,584.17)	-
07 Miscellaneous Expenses	(383.81)	-	-	-
Total	(105,982.89)	(141,000.00)	(578,084.17)	(16,525.00)
10 Information Tech				
Expenditure Category	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
01 Personnel Services	-	-	-	-
02 Contractual Services	(979.25)	(1,431.49)	(1,500.00)	(1,575.00)
03 Commodities	-	-	-	-
04 Capital Outlay	(107,845.94)	(148,000.00)	(103,000.00)	(108,150.00)
07 Miscellaneous Expenses	-	-	-	-
Total	(108,825.19)	(149,431.49)	(104,500.00)	(109,725.00)
35 Planning				
Expenditure Category	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
01 Personnel Services	(170,249.26)	(191,229.74)	(206,570.00)	(219,128.50)
02 Contractual Services	(15,134.59)	(20,403.56)	(12,000.00)	(14,795.00)
03 Commodities	(4,455.73)	(1,710.28)	(2,620.00)	(2,751.00)
04 Capital Outlay	(16.82)	-	-	-
07 Miscellaneous Expenses	(234.68)	-	-	-
Total	(190,091.08)	(213,343.58)	(221,190.00)	(236,674.50)

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
1101 Full Time Employee Payroll	(60,928.29)	(57,225.70)	(57,225.70)	(60,086.98)
1104 Elected Officials Comp	(5,980.00)	(6,000.00)	(6,000.00)	(6,000.00)
1110 Overtime Compensation	(234.50)	(200.00)	(200.00)	(200.00)
1120 Kpers Pension	(7,018.33)	(5,487.94)	(5,500.00)	(5,800.00)
1127 Baldwin City Pension Plan	(1,060.90)	(1,325.00)	(1,200.00)	(1,300.00)
1130 Fica Expense	(5,108.72)	(4,393.07)	(4,400.00)	(4,600.00)
1140 Unemployment Comp Insuran	-	(718.28)	(718.28)	(800.00)
1150 Work Comp Insurance	(3,941.05)	(4,978.49)	(5,000.00)	(5,250.00)
1160 Health Insurance	(10,168.11)	(14,056.16)	(14,000.00)	(16,100.00)
1161 Health Reimbursement Exp	(479.19)	-	(500.00)	(500.00)
1163 Selectaccount Fees	-	-	-	-
1165 Short Term Disability	(543.51)	(440.82)	(500.00)	(500.00)
1170 Emp Gym Membership	-	-	-	-
1199 Other Fees	-	-	-	-
2140 Staff Training	(3,825.68)	(10,500.00)	(10,500.00)	(11,025.00)
2150 Postage	(898.81)	(2,000.00)	(2,000.00)	(2,100.00)
2160 Transportation	(426.83)	(600.00)	(600.00)	(630.00)
2170 Meals/lodging	(2,384.30)	(4,000.00)	(4,000.00)	(4,200.00)
2200 Employment Recruitment	(555.15)	(500.00)	(500.00)	(525.00)
2203 Inspection Services	(289.00)	-	-	-
2208 Permits/licenses	(200.00)	(100.00)	(100.00)	(105.00)
2330 Legal Publications	(9,757.45)	(12,000.00)	(12,000.00)	(12,600.00)
2331 Printing	(123.14)	(1,200.00)	(1,200.00)	(1,260.00)
2410 Property/liability Insura	(53,050.99)	(63,000.00)	(55,000.00)	(57,750.00)
2450 Employee Appreciation	(1,351.85)	(3,700.00)	(3,700.00)	(3,885.00)
2470 Community Events	(29,670.55)	(15,000.00)	(30,000.00)	(31,500.00)
2491 Contractual Services	-	(3,200.00)	-	-
2494 Recycling Service	-	-	-	-
2495 Trash Service	(2,645.16)	(3,000.00)	(3,000.00)	(3,150.00)
2496 Electric Service	(15,155.13)	(9,000.00)	(9,000.00)	(9,450.00)
2497 Water Service	(719.51)	(1,000.00)	(1,000.00)	(1,050.00)
2498 Sewer Service	(357.63)	(500.00)	(500.00)	(525.00)
2500 Telephone Service-land	(6,646.11)	(8,000.00)	(6,600.00)	(6,930.00)
2502 Wireless Communications	(15,900.00)	(16,000.00)	(15,000.00)	(15,750.00)
2510 Gas Service	(2,072.06)	(2,000.00)	(2,000.00)	(2,100.00)
2516 Seasonal Decorations	(35,952.92)	(35,000.00)	(35,000.00)	(36,750.00)
2520 Building Repairs	(10,611.57)	(15,000.00)	(15,000.00)	(15,750.00)
2521 Janitorial Services	(4,863.08)	(4,000.00)	(4,000.00)	(4,200.00)
2720 Dues	(6,501.59)	(3,500.00)	(3,500.00)	(3,675.00)
2721 Subscriptions/books	(912.69)	(865.11)	(1,000.00)	(1,050.00)
2850 Other Professional Servic	(37,827.44)	(62,200.00)	(62,200.00)	(65,310.00)
2851 Legal Servcies:railprojec	(9,491.50)	(5,000.00)	-	-
2851 Legal Services	(32,267.90)	(21,500.00)	(35,000.00)	(36,750.00)
2852 Audit/budget Services	(5,932.50)	(4,781.25)	(6,000.00)	(6,300.00)
2890 Office Equipment Lease	(10,587.68)	(3,500.00)	(11,000.00)	(11,550.00)
2893 Gateway Entrance	-	-	-	-
2894 Lease - BlackJack	(15,000.00)	-	-	-
2999 Other Contractual Service	(3,819.04)	(10,000.00)	(4,000.00)	(4,200.00)
2999 Othr Contrctl Svc:blkgrnt	-	-	-	-
3006 Safety Supplies	(22.42)	-	(100.00)	(105.00)
3008 Safety Programs And Award	-	-	-	-
3110 Office Supplies	(2,848.79)	(5,000.00)	(3,000.00)	(3,150.00)
3530 Vehicle Gas/oil	(30.74)	-	-	-
3610 Uniforms	-	(1,167.19)	-	-
3630 Dry Cleaning	-	-	-	-
3680 Custodial Supplies	(1,086.84)	(800.00)	(1,000.00)	(1,050.00)
3900 Public Relations	(5,063.85)	(10,100.00)	(5,100.00)	(5,355.00)
4010 Computer Software	(10,857.53)	-	-	-
4011 Computer Hardware	(1,031.93)	-	(3,300.00)	(3,465.00)
4012 Computer Support Services	(5,983.00)	-	-	-
4110 Furniture/fixtures	(300.58)	(1,000.00)	(1,000.00)	(1,050.00)
4810 Equipment Purchases	-	(2,000.00)	(2,000.00)	(2,100.00)
7995 Leasetiming:close&venpmts	-	-	-	-
7998 Cash (over)/short	-	-	-	-
7999 Miscellaneous Expenses	(562.00)	(2,000.00)	(600.00)	(630.00)
8109 General B&i Fund Transfer	(87,062.85)	(34,434.00)	(34,434.00)	(36,155.70)
8129 Transfer To Cap Improve F	(2,198.20)	-	-	-
8131 Transfer To Gf Reserve	-	-	-	-
8183 Trnsfr To Rail/trail Fund	-	-	-	-
Grand Total	(532,308.59)	(471,973.00)	(479,177.97)	(504,267.68)

02 Public Works

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
1101 Full Time Employee Payroll	(213,379.74)	(236,621.82)	(236,621.82)	(248,452.91)
1103 Seasonal/Temp Emp Payroll	(14,482.70)	(12,000.00)	(8,900.00)	(9,345.00)
1110 Overtime Compensation	(5,745.85)	(7,000.00)	(6,000.00)	(6,300.00)
1120 Kpers Pension	(23,135.84)	(22,692.03)	(23,500.00)	(24,675.00)
1127 Baldwin City Pension Plan	(6,509.26)	(6,226.43)	(7,000.00)	(7,350.00)
1130 Fica Expense	(17,763.02)	(18,637.07)	(17,700.00)	(18,585.00)
1140 Unemployment Comp Insuran	-	(827.66)	-	-
1150 Work Comp Insurance	(8,097.40)	(9,789.70)	(10,000.00)	(10,500.00)
1160 Health Insurance	(28,354.02)	(32,412.24)	(32,500.00)	(37,375.00)
1161 Health Reimbursement Exp	-	-	-	-
1163 Selectaccount Fees	-	-	-	-
1165 Short Term Disability	(1,084.38)	(869.80)	(900.00)	(945.00)
2140 Staff Training	(1,083.54)	(5,000.00)	(1,200.00)	(1,260.00)
2150 Postage	(231.68)	(250.00)	(250.00)	(262.50)
2160 Transportation	(22.20)	-	-	-
2170 Meals/lodging	(593.14)	(2,000.00)	(600.00)	(630.00)
2200 Employment Recruitment	(110.00)	-	(100.00)	(105.00)
2331 Printing	-	-	-	-
2410 Property/liability Insura	(27,891.36)	(33,000.00)	(33,000.00)	(34,650.00)
2430 Engineering Services	-	(5,000.00)	-	-
2450 Employee Appreciation	(910.74)	(2,500.00)	(1,500.00)	(1,575.00)
2495 Trash Service	(2,921.36)	(3,000.00)	(3,000.00)	(3,150.00)
2496 Electric Service	(2,917.06)	(3,000.00)	(3,000.00)	(3,150.00)
2497 Water Service	(264.45)	(1,000.00)	(500.00)	(525.00)
2498 Sewer Service	(191.21)	(1,000.00)	(500.00)	(525.00)
2500 Telephone Service-land	(3,873.71)	(5,000.00)	(3,500.00)	(3,675.00)
2510 Gas Service	(1,882.77)	(5,000.00)	(2,000.00)	(2,100.00)
2520 Building Repairs	(7,343.14)	(5,000.00)	(5,000.00)	(5,250.00)
2521 Janitorial Services	(7.98)	(2,500.00)	(2,500.00)	(2,625.00)
2530 Machine/equip Repair	(6,599.13)	(15,000.00)	(15,000.00)	(15,750.00)
2540 Vehicle Repairs	(1,856.35)	(10,000.00)	(10,000.00)	(10,500.00)
2630 Machine/equipment Rentals	-	-	-	-
2720 Dues	-	-	-	-
2850 Professional Services	(3,587.50)	(2,500.00)	(2,500.00)	(2,625.00)
2890 Office Equipment Lease	(164.51)	(250.00)	(250.00)	(262.50)
2999 Other Contractual Service	(4,173.58)	(1,500.00)	(2,600.00)	(2,730.00)
3006 Safety Supplies	(1,707.60)	(2,500.00)	(2,000.00)	(2,100.00)
3008 Safety Programs And Award	-	(250.00)	-	-
3110 Office Supplies	(1,146.66)	(2,500.00)	(2,500.00)	(2,625.00)
3230 Weed Control	(114.63)	(500.00)	(500.00)	(525.00)
3310 Vehicle Operation Supplie	(35.94)	(1,500.00)	(200.00)	(210.00)
3320 Welding Supplies	(2,098.46)	(3,500.00)	(3,000.00)	(3,150.00)
3330 Snow Removal Supplies	(14,967.44)	(25,000.00)	(15,000.00)	(15,750.00)
3340 Asphalt/cold Patch	(62,180.58)	(50,000.00)	(50,000.00)	(77,500.00)
3341 Rock/sand/chips	(4,097.41)	(20,000.00)	(10,000.00)	(10,500.00)
3350 Tires/batteries	(3,141.77)	(5,000.00)	(5,000.00)	(5,250.00)
3355 Minor Tools/apparatus	(274.16)	(5,000.00)	(5,000.00)	(5,250.00)
3360 Sign/signal Supplies	(690.15)	(2,500.00)	(3,200.00)	(3,360.00)
3530 Vehicle Gas/oil	(7,803.24)	(20,000.00)	(10,000.00)	(10,500.00)
3610 Uniforms	(3,400.26)	(5,000.00)	(5,000.00)	(5,250.00)
3680 Custodial Supplies	(576.61)	(2,500.00)	(1,000.00)	(1,050.00)
3800 Materials/supplies	(4,488.75)	(15,000.00)	(5,000.00)	(5,250.00)
3810 Culverts, Tubing	(3,111.01)	(20,000.00)	(5,000.00)	(5,250.00)
3900 Public Relations	-	(500.00)	-	-
4006 Safety Equipment	(614.42)	(20,000.00)	(10,000.00)	(10,500.00)
4010 Computer Software	-	-	-	-
4011 Computer Hardware	(649.99)	-	-	-
4210 Streets	(1,090.50)	(5,000.00)	(2,500.00)	(2,625.00)
4330 Street Signs	(7,366.20)	(7,500.00)	(7,500.00)	(7,875.00)
4810 Equipment Purchases	-	-	-	(19,500.00)
4999 Other Capital Outlay	-	-	-	-
7999 Miscellaneous Expenses	(314.24)	(2,500.00)	(350.00)	(367.50)
Grand Total	(505,047.64)	(665,826.76)	(572,871.82)	(649,265.41)

03 Parks

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
1101 Full Time Employee Payroll	(93,978.47)	(99,141.47)	(98,587.00)	(103,516.35)
1103 Seasonal/Temp Emp Payroll	(20,265.16)	(10,000.00)	(10,000.00)	(10,500.00)
1110 Overtime Compensation	(2,129.95)	(5,000.00)	(5,000.00)	(5,250.00)
1120 Kpers Pension	(10,224.09)	(9,507.67)	(10,100.00)	(10,605.00)
1127 Baldwin City Pension Plan	(2,175.47)	(2,080.85)	(2,500.00)	(2,625.00)
1130 Fica Expense	(7,237.64)	(7,966.82)	(8,000.00)	(8,400.00)
1140 Unemployment Comp Insuran	-	(432.37)	-	-
1150 Work Comp Insurance	(3,002.96)	(3,720.34)	(3,300.00)	(3,465.00)
1160 Health Insurance	(22,582.98)	(24,028.34)	(25,900.00)	(29,785.00)
1165 Short Term Disability	(138.84)	(211.37)	(300.00)	(315.00)
2200 Employment Recruitment	(220.00)	-	-	-
2410 Property/liability Insura	(5,668.10)	(7,000.00)	(6,000.00)	(6,300.00)
2495 Trash Service	(1,959.28)	(2,000.00)	(2,000.00)	(2,100.00)
2496 Electric Service	(5,893.62)	(5,000.00)	(7,300.00)	(7,665.00)
2497 Water Service	(7,311.45)	(8,000.00)	(8,000.00)	(8,400.00)
2498 Sewer Service	(1,409.98)	(1,500.00)	(1,500.00)	(1,575.00)
2500 Telephone Service-land	(702.38)	-	-	-
2510 Gas Service	(240.34)	(500.00)	(500.00)	(525.00)
2520 Building Repairs	(1,271.00)	(5,000.00)	(500.00)	(525.00)
2521 Janitorial Services	-	(2,500.00)	(500.00)	(525.00)
2530 Machine/equip Repair	(3,046.62)	(5,000.00)	(3,500.00)	(3,675.00)
2531 Playground Equipment Main	(876.25)	(5,000.00)	(5,000.00)	(5,250.00)
2540 Vehicle Repairs	(507.28)	(3,000.00)	(500.00)	(525.00)
2600 Tree Care	-	(2,500.00)	(2,500.00)	(2,625.00)
2850 Professional Services	-	(2,500.00)	(2,500.00)	(2,625.00)
2999 Other Contractual Service	(14,500.00)	(5,000.00)	(15,000.00)	(15,750.00)
3310 Vehicle Operation Supplie	-	(500.00)	(500.00)	(525.00)
3350 Tires And Batteries	(829.14)	(2,000.00)	(2,000.00)	(2,100.00)
3530 Vehicle Gas/oil	(2,629.23)	(6,000.00)	(6,000.00)	(6,300.00)
3550 Chemicals	(556.50)	(3,000.00)	(3,000.00)	(3,150.00)
3600 Plant Materials	(4,284.90)	(6,000.00)	(6,000.00)	(6,300.00)
3610 Uniforms	(47.18)	(1,000.00)	(1,000.00)	(1,050.00)
3800 Materials/supplies	(950.28)	(5,000.00)	(5,000.00)	(5,250.00)
4011 Computer Hardware	(2,455.80)	(500.00)	(500.00)	(525.00)
4306 Recreation Equipment	-	(5,000.00)	-	-
4810 Equipment Purchases	(3,839.54)	(5,000.00)	-	-
4999 Other Capital Outlay	-	-	-	(10,000.00)
7999 Miscellaneous Expenses	(126.00)	(1,500.00)	(1,500.00)	(1,575.00)
Grand Total	(221,060.43)	(252,089.23)	(244,487.00)	(269,301.35)

04 Fire

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
1102 Part-time Employee Payroll	(118,560.00)	(122,856.00)	(123,000.00)	(129,150.00)
1110 Overtime Compensation	(67.50)	-	-	-
1130 Fica Expense	(9,075.10)	(9,398.48)	(9,400.00)	(9,870.00)
1140 Unemployment Comp Insuran	-	-	-	-
1150 Work Comp Insurance	(5,729.19)	-	-	-
2140 Staff Training	(1,467.62)	(2,750.00)	(2,200.00)	(2,310.00)
2150 Postage	(64.10)	-	-	-
2160 Transportation	-	-	-	-
2170 Meals/lodging	(383.43)	(2,000.00)	(200.00)	(210.00)
2200 Employment Recruitment	(65.00)	-	-	-
2209 Maintenance/service Agree	(6,938.52)	(8,020.00)	(8,020.00)	(8,421.00)
2410 Property/liability Insura	(14,670.08)	(17,000.00)	(15,800.00)	(16,590.00)
2450 Employee Appreciation	(158.21)	(500.00)	(800.00)	(840.00)
2495 Trash Service	(853.06)	(1,000.00)	(1,000.00)	(1,050.00)
2496 Electric Service	(1,980.60)	(2,000.00)	(2,000.00)	(2,100.00)
2497 Water Service	(453.13)	(1,000.00)	(500.00)	(525.00)
2498 Sewer Service	(378.55)	(252.69)	(400.00)	(420.00)
2500 Telephone Service-land	(1,758.57)	(2,000.00)	(2,000.00)	(2,100.00)
2510 Gas Service	(1,775.96)	(1,484.93)	(1,800.00)	(1,890.00)
2520 Building Repairs	(2,083.13)	(7,196.94)	(600.00)	(630.00)
2530 Machine/equip Repair	(341.07)	(1,000.00)	(1,000.00)	(1,050.00)
2535 Communication Equip Repai	(359.96)	(200.00)	(200.00)	(210.00)
2540 Vehicle Repairs	(10,289.52)	(15,000.00)	(15,000.00)	(20,000.00)
2720 Dues	(100.00)	-	-	-
2721 Subscriptions/books	-	-	-	-
2850 Professional Services	-	-	-	-
2858 Douglas County Dispatch	(10,000.00)	(30,000.00)	(10,000.00)	(10,500.00)
2890 Office Equipment Lease	-	-	-	-
2999 Other Contractual Service	(1,146.34)	(1,197.60)	(1,200.00)	(1,260.00)
3006 Safety Supplies	(833.08)	-	(900.00)	(945.00)
3110 Office Supplies	(229.48)	(348.20)	(300.00)	(315.00)
3310 Vehicle Operation Supplie	-	(100.00)	(200.00)	(210.00)
3350 Tires/batteries	(2,119.61)	(1,200.00)	(2,200.00)	(2,310.00)
3355 Minor Tools/apparatus	(126.00)	(100.00)	(200.00)	(210.00)
3530 Vehicle Gas/oil	(3,990.78)	(4,500.00)	(4,000.00)	(4,200.00)
3610 Uniforms	(3,259.17)	(4,000.00)	(4,000.00)	(4,200.00)
3680 Custodial Supplies	(139.55)	(636.48)	(200.00)	(210.00)
3800 Materials/supplies	(2,070.98)	(2,200.00)	(2,200.00)	(2,310.00)
3900 Public Relations	(1,070.34)	(2,000.00)	(1,500.00)	(1,575.00)
4005 Communication Equipment	-	-	-	-
4010 Computer Software	(17,327.63)	(50.00)	(50.00)	(50.00)
4011 Computer Hardware	(199.99)	(1,000.00)	(1,000.00)	(1,000.00)
4012 IT Support Services	(1,625.00)	-	-	-
4110 Furniture/fixtures	-	-	-	-
4810 Equipment Purchases	(14,331.36)	(10,000.00)	(16,200.00)	(25,000.00)
4999 Other Capital Outlay	-	-	-	-
7999 Miscellaneous Expenses	(1,017.21)	(500.00)	(1,000.00)	(1,000.00)
Grand Total	(237,038.82)	(251,491.32)	(229,070.00)	(252,661.00)

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
1101 Full Time Employee Payroll	(1,039,648.23)	(1,025,090.30)	(1,125,535.00)	(1,181,811.75)
1102 Part-time Employee Payroll	(23,800.43)	(10,797.00)	(24,000.00)	(25,200.00)
1103 Seasonal/Temp Emp Payroll	(740.00)	-	-	-
1110 Overtime Compensation	(121,329.63)	(90,000.00)	(90,000.00)	(94,500.00)
1120 Kpers Pension	(15,190.67)	(11,591.55)	(18,000.00)	(18,900.00)
1125 Kp&f Pension	(212,401.73)	(189,849.03)	(235,000.00)	(246,750.00)
1127 Baldwin City Pension Plan	(21,720.34)	(22,950.52)	(25,900.00)	(27,195.00)
1130 Fica Expense	(89,303.61)	(86,130.38)	(105,800.00)	(111,090.00)
1140 Unemployment Comp Insuran	(9,937.86)	(758.31)	(800.00)	(840.00)
1150 Work Comp Insurance	(15,381.65)	(19,815.39)	(16,000.00)	(16,800.00)
1160 Health Insurance	(135,451.04)	(166,026.00)	(136,000.00)	(156,400.00)
1163 Selectaccount Fees	-	-	-	-
1165 Short Term Disability	(3,721.98)	(3,606.10)	(3,700.00)	(3,885.00)
2140 Staff Training	(12,214.72)	(12,000.00)	(12,600.00)	(18,000.00)
2150 Postage	(110.58)	(100.00)	(100.00)	(105.00)
2160 Transportation	(4,323.01)	(5,000.00)	(5,000.00)	(5,250.00)
2170 Meals/lodging	(7,193.96)	(4,000.00)	(7,400.00)	(7,770.00)
2200 Employment Recruitment	(1,159.50)	(500.00)	(1,200.00)	(1,260.00)
2203 Inspection Services	(1,130.00)	-	(1,200.00)	(1,260.00)
2209 Maintenance/service Agree	(22,391.38)	(11,000.00)	(11,000.00)	(14,700.00)
2330 Legal Publications	-	-	-	-
2331 Printing	(483.03)	(400.00)	(500.00)	(525.00)
2410 Property/liability Insura	(32,600.53)	(31,000.00)	(33,000.00)	(34,650.00)
2450 Employee Appreciation	(1,506.03)	(1,000.00)	(1,500.00)	(1,575.00)
2494 Recycling Service	-	-	-	-
2495 Trash Service	(432.62)	(1,000.00)	(500.00)	(525.00)
2496 Electric Service	(10,831.76)	(9,000.00)	(10,600.00)	(11,130.00)
2497 Water Service	(4,451.83)	(2,000.00)	(4,500.00)	(4,725.00)
2498 Sewer Service	(3,028.99)	(800.00)	(3,100.00)	(3,255.00)
2500 Telephone Service-land	(17,185.77)	(17,000.00)	(17,700.00)	(18,585.00)
2502 Wireless Communications	-	-	-	-
2503 Internet Connection Fees	(3,681.40)	(5,400.00)	(3,700.00)	(3,885.00)
2510 Gas Service	(2,985.05)	(1,600.00)	(3,000.00)	(3,150.00)
2520 Building Repairs	(525.27)	(26,000.00)	(700.00)	(500.00)
2521 Janitorial Services	(7,370.69)	(7,000.00)	(7,500.00)	(7,875.00)
2530 Machine/equip Repair	(16,031.43)	(500.00)	(500.00)	(525.00)
2535 Communication Equip Repai	(83.95)	(500.00)	(500.00)	(525.00)
2536 Weapon/equipment Repairs	(2,024.64)	(3,000.63)	(3,000.00)	(3,150.00)
2540 Vehicle Repairs	(34,129.76)	(15,000.00)	(15,000.00)	(15,750.00)
2720 Dues	(1,100.00)	(1,200.00)	(1,100.00)	(1,155.00)
2721 Subscriptions/books	(7,879.09)	(1,000.00)	(8,200.00)	(8,610.00)
2850 Professional Services	(15,969.53)	(9,500.00)	(9,500.00)	(9,975.00)
2851 Legal Services	(1,202.50)	(1,300.00)	(1,300.00)	(1,365.00)
2858 Douglas County Dispatch S	(87,710.69)	(105,000.00)	(125,000.00)	(125,000.00)
2861 Credit Card Fees	-	-	-	-
2890 Office Equipment Lease	(2,823.65)	(2,500.00)	(3,000.00)	(3,150.00)
2999 Other Contractual Service	(1,546.55)	(5,000.00)	(1,500.00)	(1,575.00)
3006 Safety Supplies	(9,484.99)	(1,500.00)	(1,500.00)	(1,575.00)
3110 Office Supplies	(5,457.00)	(4,300.00)	(4,300.00)	(4,515.00)
3120 Computer Supplies	(935.07)	-	-	-
3310 Vehicle Operation Supplie	(3,491.22)	(1,300.00)	(1,300.00)	(1,365.00)
3350 Tires/batteries	(2,456.98)	(3,500.00)	(2,500.00)	(2,625.00)
3355 Minor Tools/apparatus	(126.00)	-	-	-
3530 Vehicle Gas/oil	(19,589.44)	(23,000.00)	(20,000.00)	(21,000.00)
3610 Uniforms	(7,375.12)	(10,000.00)	(10,000.00)	(10,500.00)
3630 Dry Cleaning	(482.10)	(775.00)	(500.00)	(525.00)
3680 Custodial Supplies	-	(350.00)	-	-
3760 Ammunition	(3,385.31)	(3,000.00)	(3,000.00)	(4,000.00)
3890 Animal Control-equipment/	-	(100.00)	(100.00)	(105.00)
3891 Animal Control-boarding/v	(6,690.00)	(4,500.00)	(4,500.00)	(4,725.00)
3900 Public Relations	(1,428.73)	(4,000.00)	(1,500.00)	(1,575.00)
3999 Other Commodities	-	-	-	-
4005 Communication Equipment	-	-	-	-
4010 Computer Software	(5,976.00)	-	-	-
4011 Computer Hardware	(8,886.77)	-	-	3,000.00
4012 IT Support Services	(21,725.00)	-	-	-
4110 Furniture/fixtures	(7,639.89)	(500.00)	(1,100.00)	(1,155.00)
4810 Equipment Purchases	(109,598.82)	(5,700.00)	(18,900.00)	(19,845.00)
7999 Miscellaneous Expenses	(11,598.82)	(2,500.00)	(2,500.00)	(2,625.00)
8131 Transfer To Gf Reserve-po	-	-	-	-
Grand Total	(2,219,062.34)	(1,970,940.22)	(2,145,835.00)	(2,266,011.75)

06 Pool

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
1130 Fica Expense	-	(2,291.08)		-
2410 Property/liability Insura	(6,133.77)	(8,000.00)	(8,000.00)	(8,400.00)
2495 Trash Service	(281.44)	(500.00)	(300.00)	(315.00)
2496 Electric Service	(9,557.25)	(8,000.00)	(8,000.00)	(8,400.00)
2497 Water Service	(18,726.97)	(11,000.00)	(18,700.00)	(19,635.00)
2498 Sewer Service	(12,502.29)	(10,000.00)	(12,800.00)	(13,440.00)
2510 Gas Service	(1,932.71)	(8,000.00)	(5,000.00)	(5,250.00)
2520 Building Repairs	(639.57)	(7,500.00)	(7,500.00)	(7,875.00)
2530 Machine/equip Repair	(6,271.51)	(20,000.00)	(20,000.00)	(21,000.00)
2999 Other Contractual Service	(48,000.00)	(50,000.00)	(50,000.00)	(52,500.00)
3110 Office Supplies	(231.36)	-		-
3355 Minor Tools/apparatus	(245.51)	(5,000.00)	(5,000.00)	(5,250.00)
3550 Chemicals	(23,532.81)	(30,000.00)	(30,000.00)	(31,500.00)
3800 Materials/supplies	31.37	(7,500.00)	(7,500.00)	(7,875.00)
4306 Recreation Equipment	-	(7,500.00)	(7,500.00)	(7,875.00)
4810 Equipment Purchases	-	(5,000.00)	(5,000.00)	(5,250.00)
8131 Transfer To Gf Reserve-po	-	-	-	-
Grand Total	(128,023.82)	(180,291.08)	(185,300.00)	(194,565.00)

07 Court

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
1101 Full Time Employee Payroll	(28,457.88)	(29,789.76)	(29,700.00)	(31,185.00)
1105 Appointed Officials Comp	(7,200.00)	(7,416.00)	(7,200.00)	(7,560.00)
1110 Overtime Compensation	(866.44)	(159.00)	(200.00)	(210.00)
1120 Kpers Pension	(3,140.57)	(2,856.84)	3,500.00	3,675.00
1127 Baldwin City Pension Plan	-	-	-	-
1130 Fica Expense	(2,121.80)	(1,688.83)	(2,300.00)	(2,415.00)
1140 Unemployment Comp Insuran	-	(170.48)	-	-
1150 Work Comp Insurance	-	-	-	-
1160 Health Insurance	(6,323.72)	(7,080.00)	(7,000.00)	(8,050.00)
1161 Health Reimbursement Exp	(599.00)	-	(100.00)	(105.00)
1165 Short Term Disability	(160.20)	(283.02)	(100.00)	(105.00)
2140 Staff Training	(125.00)	(96.43)	(200.00)	(210.00)
2150 Postage	(220.40)	(294.66)	(300.00)	(315.00)
2160 Transportation	-	-	-	-
2170 Meals/lodging	-	(392.61)	-	-
2183 Defendant Attorney Fees	(5,500.00)	(3,000.00)	(5,000.00)	(5,250.00)
2184 Restitution	-	-	-	-
2190 Jail Services	(510.28)	(3,000.00)	(3,000.00)	(3,150.00)
2200 Employment Recruitment	-	-	-	-
2410 Property/liability Insura	-	(100.00)	-	-
2500 Telephone Service-land	(495.85)	(500.00)	(500.00)	(525.00)
2720 Dues	-	(104.36)	-	-
2721 Subscriptions/books	(125.99)	-	-	-
2730 State Assessed Fees	(626.54)	(1,347.11)	(1,300.00)	(1,365.00)
2731 Dui Community Corrections	21.48	-	-	-
2732 Douglas Cnty Crime Stoppe	(14.46)	(20.71)	(100.00)	(105.00)
2850 Other Professional Servic	-	-	-	-
2851 Legal Services	(15,221.56)	(18,857.81)	(15,500.00)	(16,275.00)
3006 Safety Supplies	-	-	-	-
3110 Office Supplies	(144.10)	(661.79)	(200.00)	(210.00)
3610 Uniforms	-	-	-	-
4011 Computer Hardware	-	-	-	-
4110 Furniture/fixtures	-	-	-	-
7999 Miscellaneous Expenses	-	-	-	-
Grand Total	(71,832.31)	(77,819.40)	(69,200.00)	(73,360.00)

09 Eco Devo

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
1165 Short Term Disability	-	-	-	-
2330 Legal Publications	-	-	-	-
2350 Chamber Cvb/guest Tax Dis	-	-	-	-
2412 Property Tax Payments	-	(5,000.00)	(500.00)	(525.00)
2850 Chamber Of Commerce	(36,000.00)	(36,000.00)	(36,000.00)	(16,000.00)
2999 Other Contractual Service	(9,114.58)	-	-	-
4007 Economic Development	(60,484.50)	(100,000.00)	(541,584.17)	-
7999 Miscellaneous	(383.81)	-	-	-
Grand Total	(105,982.89)	(141,000.00)	(578,084.17)	(16,525.00)

10 Information Tech

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
1101 Full Time Employee Payroll	-	-	-	-
1120 Kpers Pension	-	-	-	-
1130 Fica Expense	-	-	-	-
2140 Staff Training	-	-	-	-
2503 Internet Connection Fees	(979.25)	(1,431.49)	(1,500.00)	(1,575.00)
2720 Dues	-	-	-	-
2721 Subscriptions/books	-	-	-	-
3110 Office Supplies	-	-	-	-
3610 Uniforms	-	-	-	-
4010 Computer Software	(8,479.36)	(20,000.00)	-	-
4011 Computer Hardware	-	(25,000.00)	-	-
4012 Computer Support Services	(98,804.90)	(100,000.00)	(100,000.00)	(105,000.00)
4014 Website Expenses	(438.23)	(3,000.00)	(3,000.00)	(3,150.00)
4110 Furniture/fixtures	(123.45)	-	-	-
7999 Miscellaneous Expenses	-	-	-	-
Grand Total	(108,825.19)	(149,431.49)	(104,500.00)	(109,725.00)

03 Cemetery

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
0101 Ad Valorem Property Tax	74,789.46	77,841.00	77,841.00	77,841.00
0102 Delinquent Property Tax	1,111.63	5,250.00	5,250.00	5,250.00
0105 Motor Vehicle Tax	9,566.28	7,317.00	7,317.00	7,317.00
0106 16/20 & Rec Vehicle Tax	212.43	115.00	115.00	115.00
0107 Vehicle Rental Excise Tax	-	-	-	-
0151 Interest Earned	-	-	-	-
0190 Sale Of City Property	12,025.00	16,800.00	16,800.00	16,800.00
0191 Pioneer Cemetery Grant	-	-	-	-
0199 Other Revenues	-	-	-	-
1101 Full Time Employee Payroll	(25,787.21)	(28,437.73)	(26,913.00)	(28,258.65)
1110 Overtime Compensation	(320.25)	(711.00)	-	(711.00)
1120 Kpers Pension	(2,783.49)	(2,727.18)	-	(2,727.18)
1127 Baldwin City Pension Plan	(710.29)	(678.09)	-	(678.09)
1130 Fica Expense	(1,978.15)	(2,229.88)	-	(2,229.88)
1140 Unemployment Comp Insuran	-	(357.83)	-	(357.83)
1150 Work Comp Insurance	-	-	-	-
1160 Health Insurance	(5,084.54)	(12,980.00)	-	-
1161 Health Reimbursement Exp	(119.80)	-	-	-
1165 Short Term Disability	(32.04)	(296.66)	-	(296.66)
2410 Property/liability Insura	(2,599.95)	(4,000.00)	(4,000.00)	(4,000.00)
2495 Trash Service	(246.22)	(1,000.00)	(1,000.00)	(1,000.00)
2496 Electric Utility Service	(1,691.86)	(2,000.00)	(2,000.00)	(2,000.00)
2497 Water Utility Expense	(1,206.90)	(1,284.00)	(1,284.00)	(1,284.00)
2500 Telephone Service-land	(416.07)	(500.00)	(500.00)	(500.00)
2510 Gas Utility Service	(1,293.95)	(1,284.00)	(1,284.00)	(1,284.00)
2520 Building Repairs	(592.65)	(5,000.00)	(5,000.00)	(5,000.00)
2530 Machine/equip Repair	(6,057.96)	(5,000.00)	(5,000.00)	(5,000.00)
2540 Vehicle Repairs	(1,093.53)	(2,500.00)	(2,500.00)	(2,500.00)
2600 Tree Care	-	(5,000.00)	(5,000.00)	(5,000.00)
2610 Grounds Maintenance	(4,097.81)	(5,000.00)	(5,000.00)	(5,000.00)
2999 Other Contractual Service	(25.98)	(5,000.00)	(5,000.00)	(5,000.00)
3006 Safety Supplies	(324.59)	(1,000.00)	(1,000.00)	(1,000.00)
3110 Office Supplies	(349.99)	(500.00)	(500.00)	(500.00)
3350 Tires/batteries	(1,485.90)	(2,000.00)	(2,000.00)	(2,000.00)
3355 Minor Tools/apparatus	(1,367.38)	(2,000.00)	(2,000.00)	(2,000.00)
3530 Vehicle Gas/oil	(1,505.49)	(4,500.00)	(4,500.00)	(4,500.00)
3610 Uniforms	(355.14)	(750.00)	(750.00)	(750.00)
3680 Custodial Supplies	(13.99)	(1,000.00)	(1,000.00)	(1,000.00)
3800 Materials/supplies	(158.87)	(2,500.00)	(2,500.00)	(2,500.00)
4010 Computer Software	(2,318.50)	(2,500.00)	(2,500.00)	(2,500.00)
4011 Computer Hardware	(616.57)	(500.00)	(500.00)	(500.00)
4012 Computer Support	(2,633.08)	(500.00)	(500.00)	(500.00)
4810 Equipment Purchases	-	(20,000.00)	(20,000.00)	(20,000.00)
4999 Other Capital Outlay	-	-	-	-
7999 Miscellaneous	(578.78)	(2,500.00)	(2,500.00)	(2,500.00)
8101 Transfer To General Fund	(4,322.04)	(4,625.00)	(4,625.00)	(4,625.00)
Grand Total	25,535.83	(23,538.37)	(2,033.00)	(10,379.29)

35 Planning

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
1101 Full Time Employee Payroll	(128,281.75)	(118,455.79)	(152,570.00)	(160,198.50)
1102 Part-time Employee Payroll	(421.27)	(30,000.00)	-	-
1110 Overtime Compensation	(3,158.53)	(2,289.00)	(2,300.00)	(2,415.00)
1120 Kpers Pension	(14,027.96)	(11,359.91)	(15,900.00)	(16,695.00)
1127 Baldwin City Pension Plan	(333.43)	(349.08)	(400.00)	(420.00)
1130 Fica Expense	(10,206.68)	(9,236.98)	(9,300.00)	(9,765.00)
1140 Unemployment Comp Insuran	-	(2,895.24)	-	-
1150 Work Comp Insurance	-	-	-	-
1160 Health Insurance	(12,125.33)	(12,980.00)	(22,300.00)	(25,645.00)
1161 Health Reimbursement Exp	(1,223.03)	(3,000.00)	(3,300.00)	(3,465.00)
1165 Short Term Disability	(471.28)	(663.74)	(500.00)	(525.00)
2140 Staff Training	(1,766.08)	(4,631.45)	(1,000.00)	(1,050.00)
2150 Postage	(384.42)	(1,000.00)	(400.00)	(420.00)
2160 Transportation	-	-	-	-
2170 Meals/lodging	-	-	-	-
2330 Legal Publications	(534.40)	-	-	-
2331 Printing	(374.94)	(750.00)	(750.00)	(772.50)
2410 Property/liability Insura	(1,761.54)	(3,000.00)	(3,000.00)	(3,090.00)
2430 Engineering Services	(3,146.00)	-	-	-
2450 Employee Appreciation	-	-	-	-
2500 Telephone Service-land	(1,043.21)	(2,000.00)	(1,100.00)	(1,155.00)
2510 Gas Service	(446.73)	(772.11)	(500.00)	(525.00)
2521 Janitorial Services	-	-	-	-
2530 Machine/equip Repair	(82.39)	-	-	-
2540 Vehicle Repairs	(1,272.67)	(250.00)	(250.00)	(262.50)
2720 Dues	-	(500.00)	-	-
2721 Subscriptions/books	(207.70)	(500.00)	(200.00)	(210.00)
2850 Other Professional Servic	-	-	-	-
2851 Legal Services	-	(5,000.00)	(2,600.00)	(5,000.00)
2870 Demolition & Abatement	(3,950.00)	(2,000.00)	(2,000.00)	(2,100.00)
2890 Office Equipment Lease	(164.51)	-	(200.00)	(210.00)
2999 Other Contractual Service	-	-	-	-
3006 Safety Supplies	-	-	-	-
3110 Office Supplies	(905.14)	(26.50)	(100.00)	(105.00)
3350 Tires/batteries	(821.28)	(788.27)	(800.00)	(840.00)
3530 Vehicle Gas/oil	(2,414.81)	(495.51)	(1,320.00)	(1,386.00)
3610 Uniforms	(300.00)	(400.00)	(400.00)	(420.00)
3680 Custodial Supplies	(14.50)	-	-	-
3800 Materials/supplies	-	-	-	-
4006 Safety Equipment	-	-	-	-
4011 Computer Hardware	(16.82)	-	-	-
4810 Equipment Purchases	-	-	-	-
7999 Miscellaneous Expenses	(234.68)	-	-	-
Grand Total	(190,091.08)	(213,343.58)	(221,190.00)	(236,674.50)

Fund bal = 15%	(941,728)	(936,811)
Fund Bal = 25%	(1,569,546)	(1,561,351)

Fund Summary - 11 Electric Fund

Fund	11 Electric Fund			
	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
Beginning Fund Balance	652,097.00		1,042,510.51	890,539.86
Total Revenues	6,169,244.63	6,417,539.23	6,126,213.60	6,260,676.00
Total Expenditures	(5,778,831.12)	(6,218,927.71)	(6,278,184.25)	(6,245,405.20)
Ending Fund Balance	1,042,510.51	198,611.52	890,539.86	905,810.66

Individual Revenues

Acct	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
0133 Building Permit Fees	-	-	-	-
0151 Interest Earned	-	7,000.00	7,000.00	7,000.00
0171 Meter Deposit Revenue	10,200.00	11,000.00	14,000.00	11,000.00
0181 Bond Proceeds	-	-	-	-
0189 Reimbursed Expenses	173,743.40	-	-	-
0190 Sale Of City Property	610.00	-	-	-
0199 Other Revenue	7,905.01	800.00	1,503.08	800.00
0211 Electric Utility Fund Tra	-	-	-	-
0600 Utility Fees	5,534,553.64	5,955,150.80	5,687,410.52	5,815,946.00
0602 Security Lights	5,467.34	5,000.00	5,500.00	5,000.00
0611 Initial Installation Fees	66,389.92	25,000.00	25,000.00	25,750.00
0612 Franchise Fees	319,474.13	357,309.05	330,000.00	339,900.00
0613 Penalties Collected	38,139.71	52,000.00	42,000.00	43,260.00
0615 Pole Rental Proceeds	9,800.00	6,000.00	10,000.00	10,300.00
0630 Sales Tax Revenue	2,961.48	(1,720.62)	3,800.00	1,720.00
Grand Total	6,169,244.63	6,417,539.23	6,126,213.60	6,260,676.00

Expenditures by Function / Category

Function	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
01 Personnel Services	(1,244,976.14)	(1,231,572.18)	(1,308,239.00)	(1,386,960.95)
02 Contractual Services	(2,513,973.10)	(2,708,586.00)	(2,695,735.00)	(2,640,112.50)
03 Commodities	(78,783.84)	(214,357.11)	(208,670.00)	(222,415.00)
04 Capital Outlay	(419,162.72)	(500,622.18)	(501,750.00)	(807,652.50)
05 Debt	(967,660.26)	(954,067.00)	(954,067.00)	(578,541.00)
99 Transfer Out	(554,275.06)	(609,723.25)	(609,723.25)	(609,723.25)
Grand Total	(5,778,831.12)	(6,218,927.71)	(6,278,184.25)	(6,245,405.20)

24 Elec. Generation

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
1101 Full Time Employee Payroll	(208,628.02)	(230,236.90)	(217,370.00)	(228,238.50)
1110 Overtime Compensation	(10,904.80)	(12,000.00)	(9,200.00)	(9,660.00)
1120 Kpers Pension	(23,133.97)	(22,079.72)	(25,200.00)	(26,460.00)
1127 Baldwin City Pension Plan	(3,628.96)	(3,500.00)	(3,900.00)	(4,095.00)
1130 Fica Expense	(16,425.55)	(18,531.12)	(18,100.00)	(19,005.00)
1140 Unemployment Comp Insuran	-	-	-	-
1150 Work Comp Insurance	(5,814.55)	(6,937.59)	(7,000.00)	(7,350.00)
1160 Health Insurance	(35,112.71)	(36,043.10)	(36,000.00)	(41,400.00)
1161 Health Reimbursement Exp	(3,735.28)	-	(700.00)	(735.00)
1163 Selectaccount Fees	-	-	-	-
1165 Short Term Disability	(977.28)	(591.48)	(1,000.00)	(1,050.00)
2140 Staff Training	(2,439.36)	(6,000.00)	(3,500.00)	(3,675.00)
2150 Postage	(11.50)	(53.50)	-	(50.00)
2160 Transportation	(28.02)	(1,605.00)	(100.00)	(105.00)
2170 Meals/lodging	(631.21)	(2,675.00)	(2,675.00)	(2,675.00)
2200 Employment Recruiting	-	-	-	-
2202 Lab Test	(532.80)	(1,070.00)	(1,070.00)	(1,070.00)
2331 Printing	-	(300.00)	(300.00)	(315.00)
2410 Property/liability Insura	(120,070.64)	(157,500.00)	(125,200.00)	(131,460.00)
2430 Engineering Services	(2,059.92)	(1,605.00)	(1,600.00)	(2,000.00)
2495 Trash Service	(4,634.40)	(4,000.00)	(4,000.00)	(4,500.00)
2496 Electric Service	(96,241.45)	(100,000.00)	(105,000.00)	(105,000.00)
2497 Water Service	(4,413.77)	(4,000.00)	(4,000.00)	(6,000.00)
2498 Sewer Service	(2,884.21)	(3,210.00)	(3,200.00)	(3,500.00)
2500 Telephone Service-land	(1,857.33)	(3,745.00)	(1,900.00)	(2,000.00)
2501 Telephone Long Distance	-	-	-	-
2510 Gas Service	(6,760.67)	(10,500.00)	(10,500.00)	(10,500.00)
2520 Building Repairs	(11,309.27)	(12,840.00)	(12,840.00)	(10,000.00)
2530 Machine/equip Repair	(65,648.42)	(63,000.00)	(63,000.00)	(65,000.00)
2540 Vehicle Repairs	(909.95)	(2,675.00)	(2,675.00)	(2,675.00)
2610 Grounds Maintenance	-	(1,070.00)	(1,070.00)	(1,070.00)
2630 Machine/equipment Rentals	-	(1,605.00)	(1,605.00)	(1,605.00)
2720 Dues	(764.00)	(909.50)	(900.00)	(900.00)
2850 Other Professional Servic	(330.00)	(5,350.00)	(500.00)	(5,000.00)
2999 Other Contractual Service	(4,793.24)	(19,260.00)	(25,000.00)	(25,000.00)
3006 Safety Supplies	(382.65)	(963.00)	(1,000.00)	(1,000.00)
3110 Office Supplies	(612.45)	(615.25)	(500.00)	(500.00)
3310 Vehicle Operating Supplie	-	-	-	-
3350 Tires/batteries	(934.46)	(1,605.00)	(1,600.00)	(1,600.00)
3355 Minor Tools/apparatus	(3,765.84)	(8,025.00)	(5,000.00)	(5,000.00)
3530 Vehicle Gas/oil	(4,582.63)	(6,420.00)	(6,500.00)	(6,500.00)
3540 Generation Fuel	(30,807.51)	(107,000.00)	(107,000.00)	(112,500.00)
3541 Generation Oil	-	(8,025.00)	(8,000.00)	(8,000.00)
3550 Chemicals	-	(8,560.00)	(8,500.00)	(8,500.00)
3610 Uniforms	(988.82)	(1,605.00)	(1,600.00)	(1,600.00)
3680 Custodial Supplies	(98.65)	(1,070.00)	(1,000.00)	(1,000.00)
3800 Materials/supplies	(2,183.13)	(5,350.00)	(2,200.00)	(5,000.00)
3900 Public Relations	(951.78)	(1,605.00)	(1,600.00)	(4,000.00)
4006 Safety Equipment	(297.93)	(2,675.00)	(2,700.00)	(2,700.00)
4011 Computer Hardware	(723.16)	(1,605.00)	(1,600.00)	(1,600.00)
4230 Electrical Equipment	-	(5,350.00)	(5,400.00)	(5,400.00)
4650 Generation Equipment	(44,774.27)	-	-	(262,800.00)
7999 Miscellaneous Expenses	(239.70)	(2,140.00)	(2,200.00)	(2,200.00)
Grand Total	(726,024.26)	(895,506.15)	(845,505.00)	(1,151,993.50)

25 Elec. Distribution

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
1101 Full Time Employee Payroll	(421,567.24)	(435,002.16)	(445,000.00)	(467,250.00)
1110 Overtime Compensation	(24,811.38)	(20,000.00)	(26,000.00)	(27,300.00)
1120 Kpers Pension	(47,650.47)	(41,716.71)	(49,700.00)	(52,185.00)
1127 Baldwin City Pension Plan	(5,079.24)	(4,741.39)	(5,400.00)	(5,670.00)
1130 Fica Expense	(33,555.57)	(34,807.67)	(35,800.00)	(37,590.00)
1140 Unemployment Comp Insuran	-	(3,431.13)	-	-
1150 Work Comp Insurance	(4,072.35)	(4,948.99)	(4,500.00)	(4,725.00)
1160 Health Insurance	(64,105.72)	(67,539.66)	(74,100.00)	(85,215.00)
1163 Selectaccount Fees	-	-	-	-
1165 Short Term Disability	(1,682.16)	(2,559.04)	(1,700.00)	(1,785.00)
2140 Staff Training	(7,034.28)	(10,700.00)	(7,500.00)	(7,725.00)
2150 Postage	(282.08)	(535.00)	(600.00)	(630.00)
2160 Transportation	-	(50.00)	(50.00)	(50.00)
2170 Meals/lodging	(1,358.97)	(4,000.00)	(4,000.00)	(4,200.00)
2200 Employment Recruiting	(121.22)	-	-	-
2202 Lab Tests	(2,230.00)	(6,420.00)	(6,500.00)	(6,825.00)
2410 Property/liability Insura	(14,746.99)	(18,000.00)	(15,700.00)	(16,485.00)
2430 Engineering Services	-	-	-	-
2496 Electric Service	(1,311.13)	(1,000.00)	(2,600.00)	(2,730.00)
2500 Telephone Service-land	(819.30)	(2,000.00)	(2,000.00)	(2,100.00)
2510 Gas Service	(1,923.96)	(2,675.00)	(2,700.00)	(2,835.00)
2519 Substation Maintenance	(2,600.58)	(21,400.00)	(21,400.00)	(22,470.00)
2520 Building Repairs	(458.99)	(1,605.00)	(3,100.00)	(1,600.00)
2530 Machine/equip Repair	(9,665.80)	(10,700.00)	(10,700.00)	(11,235.00)
2535 Communication Equip Repai	-	(2,140.00)	(2,000.00)	(2,100.00)
2540 Vehicle Repairs	(5,361.43)	(5,350.00)	(5,400.00)	(5,670.00)
2600 Tree Care	(107.56)	(21,400.00)	(21,400.00)	(22,470.00)
2630 Machine/equipment Rentals	-	-	-	-
2720 Dues	-	-	-	-
2850 Other Professional Servic	(3,415.65)	(5,350.00)	(5,350.00)	(5,617.50)
2890 Office Equipment Lease	(165.74)	(200.00)	(200.00)	(210.00)
2999 Other Contractual Service	(3,520.51)	(32,100.00)	(32,100.00)	(33,705.00)
3006 Safety Supplies	(2,086.94)	(2,675.00)	(2,700.00)	(2,835.00)
3110 Office Supplies	(444.81)	(1,070.00)	(1,100.00)	(1,155.00)
3230 Weed Control/seeding	(87.36)	(1,070.00)	(1,100.00)	(1,155.00)
3310 Vehicle Operating Supplie	(41.50)	(1,070.00)	(1,100.00)	(1,155.00)
3341 Rock/sand/chips	(483.68)	(2,140.00)	(2,200.00)	(2,310.00)
3350 Tires/batteries	(3,415.62)	(3,745.00)	(3,800.00)	(3,990.00)
3355 Minor Tools/apparatus	(1,260.11)	(4,200.00)	(4,200.00)	(4,410.00)
3530 Vehicle Gas/oil	(11,516.26)	(25,000.00)	(25,000.00)	(26,250.00)
3610 Uniforms	(8,828.33)	(10,700.00)	(10,700.00)	(11,235.00)
3680 Custodial Supplies	(126.43)	-	-	-
3800 Materials/supplies	(4,410.87)	(2,140.00)	(2,200.00)	(2,310.00)
4005 Communication Equipment	-	(3,210.00)	(3,200.00)	(3,360.00)
4006 Safety Equipment	(251.49)	(6,420.00)	(6,500.00)	(6,825.00)
4010 Computer Software	-	(1,605.00)	(1,600.00)	(1,680.00)
4011 Computer Hardware	(1,564.12)	(2,996.00)	(3,000.00)	(3,150.00)
4131 Electrical Line Expense	(109,136.67)	(100,000.00)	(100,000.00)	(105,000.00)
4230 Electrical Equipment	-	(9,630.00)	(10,000.00)	(10,500.00)
4231 Transformers	(76,862.13)	(78,750.00)	(79,000.00)	(82,950.00)
4235 Meters	(3,819.72)	(10,500.00)	(10,500.00)	(11,025.00)
4238 Poles	(18,300.00)	(31,500.00)	(31,500.00)	(33,075.00)
4239 Pole Line Hardware	(32,151.23)	(52,500.00)	(52,500.00)	(55,125.00)
4240 Major Tools	(7,352.27)	(6,300.00)	(6,300.00)	(6,615.00)
4550 Street Light Fixtures	(3,644.08)	(42,000.00)	(42,000.00)	(44,100.00)
4810 Equipment Purchases	(56,605.00)	-	-	(18,500.00)
7999 Miscellaneous Expenses	(306.41)	(1,070.00)	(1,100.00)	(1,155.00)
Grand Total	(1,000,343.35)	(1,160,662.76)	(1,186,800.00)	(1,270,242.50)

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
1101 Full Time Employee Payroll	(264,410.44)	(218,033.18)	(269,969.00)	(283,467.45)
1102 Part-time Employee Payroll	(109.46)	(700.00)	(700.00)	(735.00)
1110 Overtime Compensation	(869.92)	(500.00)	(500.00)	(525.00)
1120 Kpers Pension	(23,084.60)	(20,909.38)	(21,000.00)	(22,050.00)
1127 Baldwin City Pension Plan	(4,852.77)	(6,300.00)	(6,300.00)	(6,615.00)
1130 Fica Expense	(20,224.16)	(16,717.79)	(25,300.00)	(26,565.00)
1140 Unemployment Comp Insuran	-	-	-	-
1150 Work Comp Insurance	-	-	-	-
1160 Health Insurance	(18,753.06)	(23,000.00)	(23,000.00)	(26,450.00)
1161 Health Reimbursement Exp	(1,018.73)	-	-	-
1163 Selectaccount Fees	-	-	-	-
1165 Short Term Disability	(767.75)	(745.16)	(800.00)	(840.00)
2140 Staff Training	(669.78)	(1,000.00)	(1,000.00)	(1,050.00)
2150 Postage	(3,750.00)	(4,940.53)	(5,000.00)	(5,250.00)
2170 Meals/lodging	-	-	-	-
2200 Employment Recruitment	(2,610.90)	-	-	-
2330 Legal Publications	-	-	-	-
2331 Printing	-	-	-	-
2410 Property/liability Insura	(4,063.11)	(5,000.00)	(5,000.00)	(5,250.00)
2450 Employee Appreciation	(462.07)	(2,049.46)	(2,100.00)	(2,205.00)
2491 Contractual Services	-	(1,050.00)	(1,100.00)	(1,155.00)
2496 Electric Service	(4,129.17)	(3,000.00)	(3,000.00)	(3,150.00)
2497 Water Service	(396.67)	(1,000.00)	(1,000.00)	(1,050.00)
2498 Sewer Service	(286.80)	(1,000.00)	(1,000.00)	(1,050.00)
2500 Telephone Service-land	(4,044.36)	(4,000.00)	(4,000.00)	(4,200.00)
2502 Wireless Communications	-	-	-	-
2503 Internet Connection Fees	(2,990.63)	(1,503.06)	(3,000.00)	(3,150.00)
2510 Gas Service	(120.80)	(219.28)	(300.00)	(315.00)
2521 Janitorial Services	-	(2,182.24)	(2,200.00)	(2,310.00)
2530 Machine/equip Repair	-	-	-	-
2720 Dues	(11,244.59)	(10,114.49)	(10,200.00)	(10,710.00)
2731 Meter Deposit Interest	(781.61)	(67.48)	(300.00)	(315.00)
2735 Deposit Refund Expense	(12,643.08)	(12,751.13)	(13,000.00)	(13,650.00)
2780 Billing Expense	(1,536.09)	(245.95)	(300.00)	(315.00)
2850 Other Professional Servic	(50,839.00)	(31,669.84)	(51,000.00)	(53,550.00)
2851 Legal Services	-	(2,140.00)	(2,200.00)	(2,310.00)
2852 Audit/budget Services	(5,932.50)	(5,210.40)	(5,200.00)	(5,460.00)
2861 Credit Card Fees	(2,976.66)	(13,444.14)	(13,500.00)	(14,175.00)
2890 Office Equipment Lease	-	-	-	-
2999 Other Contractual Service	(1,389.30)	(10,700.00)	(10,700.00)	(11,235.00)
3110 Office Supplies	(195.34)	(244.41)	(300.00)	(315.00)
3680 Custodial Supplies	(18.00)	(101.45)	(200.00)	(210.00)
3900 Public Relations	-	(2,403.00)	(2,500.00)	(2,625.00)
3905 Dangerous Service Repair	-	(2,675.00)	(2,700.00)	(2,835.00)
4007 Economic Development	-	(80,250.00)	(80,250.00)	(84,262.50)
4010 Computer Software	(25,288.10)	(19,851.18)	(20,000.00)	(21,000.00)
4011 Computer Hardware	-	(1,605.00)	(1,700.00)	(1,785.00)
4012 Computer Support Services	(37,735.20)	(30,000.00)	(30,000.00)	(31,500.00)
4014 Website Expenses	(657.35)	(8,025.00)	(8,000.00)	(8,400.00)
4810 Equipment Purchases	-	(500.00)	(500.00)	(525.00)
4999 Other Capital Outlay	-	(5,350.00)	(5,500.00)	(5,775.00)
6120 Bond Interest	-	-	-	-
6160 Capital Lease Principal	(195,256.66)	(190,905.00)	(190,905.00)	(199,553.00)
6170 Capital Lease Interest	(83,891.08)	(75,299.00)	(75,299.00)	(66,650.00)
6610 Go Elec Refunding Bond Pr	(452,500.00)	(465,000.00)	(465,000.00)	(102,500.00)
6620 Go Elec Refunding Bond In	(236,012.52)	(222,863.00)	(222,863.00)	(209,838.00)
7999 Miscellaneous Expense	(14.56)	(1,070.00)	(1,070.00)	(1,070.00)
8101 Transfer To General Fund	(235,829.04)	(252,414.20)	(252,414.20)	(252,414.20)
8102 Trnsfr To Gf - Franchise	(318,446.02)	(357,309.05)	(357,309.05)	(357,309.05)
8112 Transfer To Water Fund	-	-	-	-
8140 Transfer To Elec Cap Impr	-	-	-	-
8151 Transfer To Electric B&i	-	-	-	-
Grand Total	(2,030,801.88)	(2,116,058.80)	(2,199,179.25)	(1,857,669.20)

27 Elec. Acquisition

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
2784 Grda Contract Power(via K	(1,040,948.00)	(1,000,000.00)	(1,000,000.00)	(600,000.00)
2786 Emp No 1 Operating (via K	(836,400.00)	(900,000.00)	(900,000.00)	(1,200,000.00)
2788 Spa Hydro (via Kmea)	(11,919.00)	(10,500.00)	(10,500.00)	(10,500.00)
2789 Wapa Hydro Project	(68,806.00)	(64,200.00)	(64,200.00)	(70,000.00)
2791 Evergy Solar Ppa	(63,588.63)	(72,000.00)	(72,000.00)	(85,000.00)
2792 Evergy Solar Project Expe	-	-	-	-
Grand Total	(2,021,661.63)	(2,046,700.00)	(2,046,700.00)	(1,965,500.00)

Fund bal = 15%	(398,526)	(425,805)
Fund Bal = 25%	(664,209)	(709,674)

Fund Summary - 12 Water Fund

Fund	12 Water Fund			
	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
Beginning Fund Balance	24,185.00		268,529.61	333,042.97
Total Revenues	2,641,380.86	2,737,922.54	2,721,351.13	2,934,830.10
Total Expenditures	(2,397,036.25)	(2,615,832.16)	(2,656,837.76)	(2,838,697.29)
Ending Fund Balance	268,529.61	122,090.38	333,042.97	429,175.79

Individual Revenues

Acct	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
0151 Interest Earned	-	7,350.00	7,350.00	7,350.00
0171 Meter Deposit Revenue	3,250.00	4,200.00	4,200.00	4,200.00
0189 Reimbursed Expenses	946.26	-	-	-
0190 Sale Of City Property	-	-	-	-
0199 Other Revenue	-	1,050.00	1,050.00	1,050.00
0211 Electric Utility Fund Tra	-	-	-	-
0229 Trans From Cap Impr Res F	-	-	-	-
0233 Trans From Water Reserve	-	-	-	-
0600 Utility Fees	2,015,913.13	2,095,668.72	2,072,358.70	2,265,088.06
0610 Connection Fees	15,075.00	5,000.00	7,500.00	7,875.00
0611 Initial Installation Fee	40.47	16,800.00	500.00	514.00
0612 Franchise Fees	119,724.10	119,918.82	125,710.31	131,995.82
0613 Penalties Collected	15,997.81	18,900.00	18,900.00	19,429.20
0614 Bulk Water	-	2,100.00	-	-
0616 Water Tower Antenna Renta	750.00	735.00	735.00	755.58
0617 Wellsville Water	423,066.44	393,750.00	434,489.23	446,654.93
0618 Edgerton Water	46,694.89	63,000.00	47,955.65	49,298.41
0619 Rwd #4 Water	-	5,250.00	-	-
0622 Water Fee Revenue	2.18	4,200.00	2.24	2.30
0630 Sales Tax Revenue	(79.42)	-	600.00	616.80
Grand Total	2,641,380.86	2,737,922.54	2,721,351.13	2,934,830.10

Expenditures by Function / Category

Function	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
01 Personnel Services	(526,722.51)	(562,628.42)	(535,109.36)	(566,651.24)
02 Contractual Services	(1,261,573.76)	(1,309,534.77)	(1,378,059.43)	(1,495,212.38)
03 Commodities	(41,179.30)	(97,035.00)	(97,035.00)	(101,860.00)
04 Capital Outlay	(181,838.93)	(233,825.00)	(233,825.00)	(250,516.25)
05 Debt	(165,556.63)	(179,840.00)	(179,840.00)	(179,840.00)
99 Transfer Out	(220,165.12)	(232,968.97)	(232,968.97)	(244,617.42)
Grand Total	(2,397,036.25)	(2,615,832.16)	(2,656,837.76)	(2,838,697.29)

11 Water Admin

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
1101 Full Time Employee Payroll	(388,842.53)	(412,634.65)	(391,800.00)	(411,390.00)
1102 Part-time Employee Payroll	(131.35)	(900.00)	(900.00)	(945.00)
1110 Overtime Compensation	(5,655.44)	(6,000.00)	(4,904.12)	(5,149.33)
1120 Kpers Pension	(40,199.71)	(39,571.66)	(39,613.50)	(41,594.18)
1127 Baldwin City Pension Plan	(10,877.34)	(10,961.74)	(10,436.60)	(10,958.43)
1130 Fica Expense	(29,962.58)	(32,025.55)	(30,057.58)	(31,560.46)
1140 Unemployment Comp Insuran	-	(1,802.46)	(1,802.46)	(1,892.59)
1150 Work Comp Insurance	(4,853.77)	(5,968.28)	(5,968.28)	(6,266.69)
1160 Health Insurance	(43,602.76)	(50,913.46)	(47,864.10)	(55,043.72)
1161 Health Reimbursement Exp	(779.12)	-	-	-
1163 Selectaccount Fees	-	-	-	-
1165 Short Term Disability	(1,817.91)	(1,850.61)	(1,762.72)	(1,850.86)
2140 Staff Training	(1,355.05)	(5,000.00)	(5,000.00)	(5,250.00)
2150 Postage	(3,762.57)	(5,000.00)	(5,000.00)	(5,250.00)
2170 Meals/lodging	-	(3,000.00)	(3,000.00)	(3,150.00)
2200 Employment Recruitment	(870.30)	(500.00)	(500.00)	(525.00)
2202 Lab Tests	(2,689.95)	(3,500.00)	(3,500.00)	(3,675.00)
2208 Permits/licenses	-	-	-	-
2330 Legal Publications	-	(500.00)	(500.00)	(525.00)
2410 Property/liability Insura	(15,739.49)	(250.00)	(250.00)	(262.50)
2430 Engineering Services	-	-	-	-
2450 Employee Appreciation	(399.17)	(1,500.00)	(1,500.00)	(1,575.00)
2491 Contractual Services	-	(2,000.00)	(2,000.00)	(2,100.00)
2495 Trash Service	-	(500.00)	(500.00)	(525.00)
2496 Electric Service	(6,533.62)	(7,875.00)	(7,875.00)	(8,268.75)
2497 Water Service	(396.67)	(787.50)	(787.50)	(826.88)
2498 Sewer Service	(286.84)	(525.00)	(525.00)	(551.25)
2500 Telephone Service-land	(1,121.23)	(7,350.00)	(7,350.00)	(7,717.50)
2503 Internet Connection Fees	(2,990.53)	(1,575.00)	(1,575.00)	(1,653.75)
2510 Gas Service	(1,771.80)	(1,575.00)	(1,575.00)	(1,653.75)
2520 Building Repairs	(77.85)	(2,675.00)	(2,675.00)	(2,808.75)
2521 Janitorial Services	-	(2,500.00)	(2,500.00)	(2,625.00)
2530 Machine/equip Repair	-	(1,000.00)	(1,000.00)	(1,050.00)
2540 Vehicle Repairs	-	(5,500.00)	(5,500.00)	(5,775.00)
2720 Dues	(2,790.58)	(500.00)	(500.00)	(525.00)
2731 Meter Deposit Interest	(211.26)	(17.31)	(17.31)	(18.18)
2735 Deposit Refund Expense	(3,600.00)	(2,941.47)	(2,941.47)	(3,088.54)
2780 Billing Expense	(1,536.05)	(241.33)	(241.33)	(253.40)
2822 Clean Drinking Water Fee	(2,968.29)	(3,675.00)	(3,675.00)	(3,858.75)
2850 Other Professional Servic	(50,270.00)	(26,250.00)	(26,250.00)	(27,562.50)
2851 Legal Services	-	-	-	-
2852 Audit/budget Services	(2,542.50)	(2,274.15)	(2,274.15)	(2,387.86)
2861 Credit Card Fees	(1,984.46)	(10,500.00)	(10,500.00)	(11,025.00)
2890 Office Equipment Lease	(164.51)	-	-	-
2999 Other Contractual Service	(10,315.67)	(10,500.00)	(10,500.00)	(11,025.00)
3006 Safety Supplies	-	-	-	-
3110 Office Supplies	-	(500.00)	(500.00)	(525.00)
3310 Vehicle Operation Supplie	-	(500.00)	(500.00)	(525.00)
3350 Tires/batteries	-	(500.00)	(500.00)	(525.00)
3355 Minor Tools/apparatus	-	(500.00)	(500.00)	(525.00)
3610 Uniforms	(150.00)	(500.00)	(500.00)	(525.00)
3680 Custodial Supplies	-	(500.00)	(500.00)	(525.00)
3800 Materials/supplies	-	(1,500.00)	(1,500.00)	(1,575.00)
3900 Public Relations	-	(4,000.00)	(4,000.00)	(4,200.00)
4006 Safety Equipment	-	(500.00)	(500.00)	(525.00)
4010 Computer Software	(20,649.29)	(14,700.00)	(14,700.00)	(15,435.00)
4011 Computer Hardware	(594.76)	-	-	-
4012 Computer Support	(25,886.38)	(15,750.00)	(15,750.00)	(16,537.50)
4014 Website Expenses	(657.35)	(7,875.00)	(7,875.00)	(8,268.75)
7999 Miscellaneous Expenses	(9.95)	(500.00)	(500.00)	(525.00)
8101 Transfer To General Fund	(100,753.80)	(107,228.84)	(107,228.84)	(112,590.29)
8102 Trnsfr To Gf - Franchise	(119,411.32)	(125,740.12)	(125,740.12)	(132,027.13)
8109 Transfer To Water B&i	-	-	-	-
8115 Water Bond/interest Trans	-	-	-	-
8133 Water Reserve Fund Transf	-	-	-	-
Grand Total	(909,213.75)	(953,434.15)	(925,915.09)	(976,997.25)

12 Water Distribution

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
2520 Building Repairs	(241.88)	(5,000.00)	(5,000.00)	(5,250.00)
2530 Machine/equip Repair	(592.62)	(7,500.00)	(7,500.00)	(7,875.00)
2540 Vehicle Repairs	(1,012.24)	(2,500.00)	(2,500.00)	(2,625.00)
2999 Other Contractual Service	(445.00)	(1,000.00)	(1,000.00)	(1,050.00)
3006 Safety Supplies	(1,020.00)	(1,500.00)	(1,500.00)	(1,575.00)
3310 Vehicle Operating Supplie	-	(2,500.00)	(2,500.00)	(2,625.00)
3341 Rock/sand/chips	-	(20,000.00)	(20,000.00)	(21,000.00)
3350 Tires/batteries	(1,225.62)	(2,500.00)	(2,500.00)	(2,625.00)
3355 Minor Tools/apparatus	(163.98)	(5,000.00)	(5,000.00)	(5,250.00)
3530 Vehicle Gas/oil	(10,745.64)	(25,000.00)	(25,000.00)	(26,250.00)
3550 Chemicals	(1,381.97)	(3,500.00)	(3,500.00)	(3,675.00)
3610 Uniforms	(407.98)	(2,500.00)	(2,500.00)	(2,625.00)
3800 Materials/supplies	(26,074.16)	(25,000.00)	(25,000.00)	(26,250.00)
4235 Meters	(21,860.06)	(35,000.00)	(35,000.00)	(36,750.00)
4236 Hydrants	(93.09)	(10,000.00)	(10,000.00)	(10,500.00)
4237 Water Mains	-	(50,000.00)	(50,000.00)	(52,500.00)
4810 Equipment Purchases	-	-	-	-
4815 Water Tower Maintenance	(112,098.00)	(100,000.00)	(100,000.00)	(100,000.00)
4999 Other Capital Outlay	-	-	-	(10,000.00)
Grand Total	(177,362.24)	(298,500.00)	(298,500.00)	(318,425.00)

13 Waterline

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
2430 Engineering Services	-	(2,675.00)	(2,675.00)	(2,808.75)
2490 Water Treatment Fees	(1,089,224.77)	(1,121,998.01)	(1,190,522.67)	(1,301,241.28)
2492 Water Supply Fees	-	-	-	-
2496 Electric Service	(55,009.74)	(58,850.00)	(58,850.00)	(58,850.00)
2497 Water Service	(669.12)	-	-	-
2520 Building Repairs	-	-	-	-
2530 Machine/equip Repair	-	-	-	-
2999 Other Contractual Service	-	-	-	-
6110 Bond Principal	(21,937.28)	(22,437.00)	(22,437.00)	(22,437.00)
6120 Bond Interest	(15,189.54)	(14,501.00)	(14,501.00)	(14,501.00)
6160 Capital Lease/loan Princi	(103,791.94)	(117,452.00)	(117,452.00)	(117,452.00)
6170 Capital Lease/loan Intere	(24,637.87)	(25,450.00)	(25,450.00)	(25,450.00)
7999 Miscellaneous Expenses	-	(535.00)	(535.00)	(535.00)
Grand Total	(1,310,460.26)	(1,363,898.01)	(1,432,422.67)	(1,543,275.03)

Fund bal = 15%	(232,202)	(239,271)
Fund Bal = 25%	(387,003)	(398,785)

Fund Summary - 18 Waste Water Fund

Fund	18 Waste Water Fund			
	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
Beginning Fund Balance	267,315.00		59,255.52	33,773.33
Total Revenues	1,376,926.12	1,466,592.14	1,522,528.93	1,648,968.89
Total Expenditures	(1,584,985.60)	(1,507,165.45)	(1,548,011.13)	(1,595,140.73)
Ending Fund Balance	59,255.52	(40,573.31)	33,773.33	87,601.48

Individual Revenues

Acct	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
0151 Interest Earned	-	35,000.00	35,000.00	35,000.00
0199 Other Revenue	-	-	-	-
0250 Transfer From Wwtr Cip	-	-	-	-
0600 Utility Fees	1,287,181.45	1,334,745.90	1,390,155.97	1,508,319.22
0611 Initial Installation Fee	1,199.57	1,602.71	1,301.53	1,412.16
0612 Franchise Fees	77,601.58	84,206.19	84,197.71	91,354.52
0613 Penalties Collected	10,943.52	11,037.34	11,873.72	12,882.99
Grand Total	1,376,926.12	1,466,592.14	1,522,528.93	1,648,968.89

Expenditures by Function / Category

Function	2025 Actual	2026 Budget	2026 Forecast	2027 Budget
01 Personnel Services	(647,904.42)	(649,946.46)	(658,167.14)	(699,885.50)
02 Contractual Services	(237,339.12)	(277,200.00)	(308,075.00)	(312,086.25)
03 Commodities	(76,018.41)	(72,300.00)	(74,050.00)	(74,295.00)
04 Capital Outlay	(150,349.12)	(48,625.00)	(48,625.00)	(49,780.00)
05 Debt	(323,231.26)	(317,556.00)	(317,556.00)	(317,556.00)
99 Transfer Out	(150,143.27)	(141,537.99)	(141,537.99)	(141,537.99)
Grand Total	(1,584,985.60)	(1,507,165.45)	(1,548,011.13)	(1,595,140.73)

11 Waste Water Admin

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
1101 Full Time Employee Payroll	(452,356.87)	(472,430.50)	(470,839.00)	(494,380.95)
1102 Part-time Employee Payroll	(65.67)	(600.00)	(600.00)	(630.00)
1110 Overtime Compensation	(19,331.88)	(7,951.00)	(8,000.00)	(8,400.00)
1120 Kpers Pension	(49,035.30)	(44,445.79)	(45,000.00)	(47,250.00)
1127 Baldwin City Pension Plan	(4,228.66)	4,323.98	(4,400.00)	(4,620.00)
1130 Fica Expense	(35,540.28)	(36,062.92)	(36,100.00)	(37,905.00)
1140 Unemployment Comp Insuran	-	(2,161.04)	(2,200.00)	(2,310.00)
1150 Work Comp Insurance	(532.55)	(628.14)	(628.14)	(659.55)
1160 Health Insurance	(84,165.17)	(88,056.32)	(88,100.00)	(101,315.00)
1161 Health Reimbursement Exp	(418.89)	-	-	-
1163 Selectaccount Fees	-	-	-	-
1165 Short Term Disability	(2,229.15)	(1,934.75)	(2,300.00)	(2,415.00)
2140 Staff Training	(941.23)	(1,575.00)	(1,400.00)	(1,470.00)
2170 Meals/lodging	(651.89)	(525.00)	(800.00)	(840.00)
2200 Employment Recruitment	(665.15)	-	-	-
2208 Permits/licenses	-	-	-	-
2410 Property/liability Insura	(46,062.66)	(15,225.00)	(46,000.00)	(48,300.00)
2430 Engineering Services 6th	-	(2,625.00)	(2,625.00)	(2,756.25)
2450 Employee Appreciation	(580.58)	(525.00)	(525.00)	(551.25)
2491 Contractual Services	-	(1,575.00)	(1,575.00)	(1,653.75)
2500 Telephone Service-land	(2,342.77)	(525.00)	(525.00)	(551.25)
2503 Internet Connection Fees	(326.39)	(525.00)	(525.00)	(551.25)
2510 Gas Service	(546.64)	(1,575.00)	(1,575.00)	(1,653.75)
2720 Dues	(1,712.20)	(1,050.00)	(1,050.00)	(1,102.50)
2850 Other Professional Servic	(9,110.00)	(10,500.00)	(10,500.00)	(11,025.00)
2852 Audit/budget Services	(2,542.50)	(1,575.00)	(1,575.00)	(1,653.75)
2861 Credit Card Fees	(1,322.95)	(6,300.00)	(6,300.00)	(6,615.00)
2890 Office Equipment Lease	-	-	-	-
2999 Other Contractual Service	-	(5,250.00)	(5,250.00)	(5,512.50)
3006 Safety Supplies	(1,783.00)	(525.00)	(525.00)	(551.25)
3110 Office Supplies	(849.55)	(525.00)	(525.00)	(551.25)
3610 Uniforms	(245.51)	(525.00)	(525.00)	(551.25)
3680 Custodial Supplies	(37.44)	(525.00)	(525.00)	(551.25)
3900 Public Relations	(59.86)	(1,050.00)	(2,800.00)	(2,940.00)
4010 Computer Software	(6,951.25)	(5,250.00)	(5,250.00)	(5,512.50)
4011 Computer Hardware	(129.99)	(3,675.00)	(3,675.00)	(3,858.75)
4012 Computer Support	(25,886.36)	(7,875.00)	(7,875.00)	(8,268.75)
4014 Website Expenses	(328.67)	(2,625.00)	(2,625.00)	(2,756.25)
4810 Equipment Purchases	-	(1,575.00)	(1,575.00)	(1,653.75)
4999 Other Capital Outlay	-	(2,100.00)	(2,100.00)	(2,205.00)
6330 Loan/bond Principal	(247,500.00)	(248,000.00)	(248,000.00)	(248,000.00)
6410 Loan/bond Interest	(75,731.26)	(69,556.00)	(69,556.00)	(69,556.00)
7999 Miscellaneous Expenses	(49.46)	(525.00)	(525.00)	(525.00)
8101 Transfer To General Fund	(72,743.98)	(61,453.24)	(61,453.24)	(61,453.24)
8102 Transfer To Gf - Franchis	(77,399.29)	(80,084.75)	(80,084.75)	(80,084.75)
8120 Transfer To Wwtr B&i Fund	-	-	-	-
Grand Total	(1,224,405.00)	(1,185,165.45)	(1,226,011.13)	(1,273,140.73)

22 Waste Water Treatment

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
2140 Staff Training	(3,208.27)	(2,625.00)	(2,625.00)	(2,625.00)
2150 Postage	-	(262.50)	(262.50)	(262.50)
2202 Lab Tests	(12,809.00)	(10,500.00)	(10,500.00)	(10,500.00)
2495 Trash Service	(3,614.20)	(1,312.50)	(1,312.50)	(1,312.50)
2496 Electric Service	(79,822.53)	(84,000.00)	(84,000.00)	(84,000.00)
2497 Water Service	(3,461.12)	(5,250.00)	(5,250.00)	(5,250.00)
2500 Telephone Service-land	(75.94)	(525.00)	(525.00)	(525.00)
2520 Building Repairs	(1,341.83)	(7,875.00)	(7,875.00)	(7,875.00)
2530 Machine/equip Repair	(15,316.55)	(52,500.00)	(52,500.00)	(52,500.00)
2540 Vehicle Repairs	(2,821.03)	(5,250.00)	(5,250.00)	(5,250.00)
2995 Sludge Removal	(18,831.27)	(21,000.00)	(21,000.00)	(21,000.00)
2999 Other Contractual Service	(510.51)	(1,575.00)	(1,575.00)	(1,575.00)
3310 Vehicle Operating Supplie	-	-	-	-
3350 Tires/batteries	(3,133.93)	(2,625.00)	(2,625.00)	(2,625.00)
3355 Minor Tools/apparatus	(872.19)	(2,625.00)	(2,625.00)	(2,625.00)
3530 Vehicle Gas/oil	(8,880.18)	(6,300.00)	(6,300.00)	(6,300.00)
3550 Chemicals	(34,207.97)	(45,000.00)	(45,000.00)	(45,000.00)
3610 Uniforms	(2,597.77)	(2,625.00)	(2,625.00)	(2,625.00)
3680 Custodial Supplies	(988.81)	(2,625.00)	(2,625.00)	(2,625.00)
3800 Materials/supplies	(10,305.39)	(5,250.00)	(5,250.00)	(5,250.00)
4006 Safety Equipment	(496.14)	(525.00)	(525.00)	(525.00)
4810 Equipment Purchases	(113,801.33)	(25,000.00)	(25,000.00)	(25,000.00)
4999 Other Capital Outlay	-	-	-	-
Grand Total	(317,095.96)	(285,250.00)	(285,250.00)	(285,250.00)

23 Waste Water Collection

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
2496 Electric Service	(5,303.88)	(7,875.00)	(7,875.00)	(7,875.00)
2497 Water Service	(264.45)	(525.00)	(525.00)	(525.00)
2498 Sewer Service	(191.21)	(525.00)	(525.00)	(525.00)
2530 Machine/equip Repair	(22,962.37)	(26,250.00)	(26,250.00)	(26,250.00)
2999 Other Contractual Service	-	-	-	-
3550 Chemicals	-	-	-	-
3800 Materials/supplies	(12,007.35)	(1,575.00)	(1,575.00)	(1,575.00)
4810 Equipment Purchases	(2,755.38)	-	-	-
4999 Other Capital Outlay	-	-	-	-
Grand Total	(43,484.64)	(36,750.00)	(36,750.00)	(36,750.00)

24 Refuse

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
1101 Full Time Employee Payroll	(10,851.95)	(14,134.50)	(26,913.00)	(28,258.65)
1110 Overtime Compensation	(225.13)	(368.00)		(368.00)
1120 Kpers Pension	(1,186.38)	(1,355.50)		(1,355.50)
1127 Baldwin City Pension Plan	(120.56)	(114.94)		(114.94)
1130 Fica Expense	(810.88)	(1,109.44)		(1,109.44)
1150 Work Comp Insurance	-	-		-
1160 Health Insurance	(1,673.60)	(2,062.64)	(1,993.20)	(2,292.18)
1161 Health Reimbursement Exp	(179.24)	-		-
1163 Selectaccount Fees	-	-		-
1165 Short Term Disability	(64.20)	(62.26)		(62.26)
2491 Contractual Services - Tr	(425,802.17)	(400,000.00)		(400,000.00)
2492 Recycling Costs	(53,597.89)	(52,560.00)		(52,560.00)
2861 Credit Card Fees	(330.68)	(1,465.87)		(1,465.87)
2999 Other Contractual Service	-	(1,050.00)		(1,050.00)
4010 Computer Software	(1,598.45)	(987.84)		(987.84)
4012 Computer Support	(6,582.68)	-		-
4014 Website Expenses	(109.56)	(1,312.48)		(1,312.48)
7999 Miscellaneous Expenses	-	(525.00)		(525.00)
8101 Transfer To General Fund	-	-		-
8102 Trnsfr To Gf - Franchise	(21,443.15)	(25,088.40)		(25,088.40)
Grand Total	(524,576.52)	(502,196.87)	(28,906.20)	(516,550.56)

28 Special Highway Dept

Row Labels	2025 ACTUAL	2026 BUDGET	2026 FORECAST	2027 BUDGET
2790 Widening & Resurfacing	(69,930.00)	(77,700.00)	(77,000.00)	(77,700.00)
3340 Asphalt/cold Patch	(22,500.00)	(25,000.00)	(25,000.00)	(25,000.00)
3342 Streets - Brick	(203,308.00)	(168,108.00)		-
8109 General B&i Fund Transfer	(65,000.04)	(65,000.00)		(65,000.00)
Grand Total	(360,738.04)	(335,808.00)	(102,000.00)	(167,700.00)