

Finance, Personnel & Licensing Committee Amended Agenda

There will be a meeting of the City of Cumberland Finance, Personnel & Licensing Committee on Monday, May 4, 2026, at 10:00 a.m. at Cumberland City Hall to consider the following agenda.

1. Call Meeting to Order
2. Public Comment
3. Approve April 6, 2026, Finance Committee meeting minutes
4. Review of monthly financial reports
5. Discussion and possible action relating to funding strategies for 2026 street improvement program
6. Preliminary discussion regarding potential future adjustments to the City of Cumberland salary matrix
7. Discussion and possible action relating to potential amendments to the City of Cumberland Employee Handbook
8. Staff report and future agenda items
9. Motion to adjourn

Randall D. Reeg, City Administrator
City of Cumberland

*It is possible that a quorum of the Common Council may be in attendance at this meeting. This constitutes a meeting of the Common Council and must be noticed as such, although the Common Council will not take any formal action at this meeting

Finance & Licensing Committee Minutes
April 6, 2026

Present: Bill Lussier, Jim Schullo, Doris Laursen, Jim Anderson, Mayor Shoemaker, Arlene Frisinger, Jordan Piechel and Randy Reeg.

Lussier called the meeting to order at 10:00 a.m. The meeting was properly advertised, all interested parties were notified.

A motion was made by Laursen, seconded by Anderson, to approve the Finance & Licensing Committee Meeting minutes of March 2, 2026, Finance Committee meeting. Motion carried.

Monthly Financial Report was given.

It was requested to focus on discrepancies and have a report to explain the changes.

Discussion regarding Employee cellphone policy. It was decided to have 4 cellphones for the police department with the Chief, K-9 officer and 2 phones for the squads.

Looking into First Net for first responders.

Discussion regarding Personal Property Policy

Receiving a stipend should cover damage to cellphones.

Discussion regarding the Events Policy.

Not ready-vague and confusing

Public very upset

Not very good readability-too many questions

A motion was made by Schullo, seconded by Laursen, to adjourn at 11:47 a.m. Motion carried.

Respectively submitted by:
Arlene Frisinger, Clerk

Fund: 100 - GENERAL FUND

Account Number		2026 April	2026 Actual 04/30/2026	2026 Budget	Budget Status	% of Budget
100-00-41110-000-000	GENERAL PROPERTY TAXES	0.00	0.00	1,755,589.00	-1,755,589.00	0.00
100-00-41115-000-000	PERSONAL PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00
100-00-41116-000-000	OMITTED TAXES	0.00	0.00	0.00	0.00	0.00
100-00-41140-000-000	MOBILE HOME FEES	1,457.29	9,781.26	22,686.00	-12,904.74	43.12
100-00-41220-000-000	RETAINED SALES TAX	0.00	0.00	40.00	-40.00	0.00
100-00-41310-000-000	TAXES FROM W & E UTILITY	0.00	0.00	355,000.00	-355,000.00	0.00
100-00-41320-000-000	TAXES FROM HOUSING AUTHORITY	0.00	0.00	20,546.00	-20,546.00	0.00
100-00-41321-000-000	TAXES FROM DNR, IN LIEU OF	0.00	0.00	489.00	-489.00	0.00
100-00-41800-000-000	INTEREST ON TAXES	0.00	0.00	0.00	0.00	0.00
100-00-41900-000-000	OTHER TAXES	0.00	0.00	0.00	0.00	0.00
TAXES		1,457.29	9,781.26	2,154,350.00	-2,144,568.74	0.45
100-00-42200-000-000	SPECIAL ASSESS REV-SANITARYSEW	0.00	0.00	0.00	0.00	0.00
100-00-42300-000-000	SPECIAL ASSESS REV-CURB/GUTTER	0.00	0.00	0.00	0.00	0.00
100-00-42301-000-000	SPECIAL ASSESS REV-2nd & Plum	0.00	0.00	0.00	0.00	0.00
100-00-42302-000-000	SPECIAL ASSMT REV-SUPERIOR AVE	0.00	0.00	0.00	0.00	0.00
100-00-42350-000-000	SPECIAL ASSESS REV-WATER	0.00	0.00	0.00	0.00	0.00
100-00-42500-000-000	SPECIAL ASSESS REV-OTHER	0.00	0.00	0.00	0.00	0.00
100-00-42501-000-000	SPECIAL ASSESS REV-ADV COLLECT	0.00	0.00	0.00	0.00	0.00
SPECIAL ASSESSMENTS		0.00	0.00	0.00	0.00	0.00
100-00-43210-000-000	IRS BUILD AMER BOND INTEREST	0.00	0.00	0.00	0.00	0.00
100-00-43211-000-000	FEDERAL LAW ENFORC GRANTS	0.00	0.00	44,173.00	-44,173.00	0.00
100-00-43300-000-000	FEDERAL ARPA GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43410-000-000	STATE SHARED REVENUES	0.00	0.00	625,220.00	-625,220.00	0.00
100-00-43411-000-000	EXPENDITURE RESTRAINT	0.00	0.00	25,546.00	-25,546.00	0.00
100-00-43412-000-000	PERSONAL PROPERTY AID	0.00	0.00	22,973.00	-22,973.00	0.00
100-00-43413-000-000	STATE AID - COMPUTERS	0.00	0.00	5,372.00	-5,372.00	0.00
100-00-43420-000-000	FIRE INSURANCE 2% DUES	0.00	0.00	13,774.00	-13,774.00	0.00
100-00-43521-000-000	STATE AID - POLICE TRAINING	0.00	0.00	2,560.00	-2,560.00	0.00
100-00-43522-000-000	STATE POLICE GRANT - CIOT/OWI	0.00	0.00	0.00	0.00	0.00
100-00-43523-000-000	POLICE EQUIP GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43525-000-000	MISCELLANEOUS GRANT	0.00	0.00	2,500.00	-2,500.00	0.00
100-00-43531-000-000	TRANSPORATION AIDS	0.00	0.00	447,356.00	-447,356.00	0.00
100-00-43532-000-000	STATE AID - Airport GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43533-000-000	STATE AID - TEA GRANT (DOT)	0.00	0.00	0.00	0.00	0.00
100-00-43534-000-000	STATE AID - LRIP GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43535-000-000	STATE AID - FED BLOCK GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43580-000-000	URBAN FORESTRY GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43610-000-000	STATE AID - MUNICIPAL SERVICES	0.00	783.31	0.00	783.31	0.00
100-00-43620-000-000	STATE AID - DNR	0.00	0.00	0.00	0.00	0.00
100-00-43621-000-000	STATE AID - TOURIST PARK PIER	0.00	0.00	0.00	0.00	0.00
100-00-43622-000-000	STATE AID - BOAT LANDING	0.00	0.00	0.00	0.00	0.00
100-00-43660-000-000	INCENTIVE REV- ELECTION DATA	0.00	0.00	0.00	0.00	0.00
100-00-43690-000-000	OTHER STATE PAYMENTS	0.00	0.00	0.00	0.00	0.00
100-00-43710-000-000	BEAVER DAM GRANT - BOAT LANDIN	0.00	2,000.00	16,248.00	-14,248.00	12.31
100-00-43720-000-000	BARRON COUNTY SMART GROWTH	0.00	0.00	0.00	0.00	0.00
100-00-43800-000-000	CITYHALL (OLD) LEASE	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES		0.00	2,783.31	1,205,722.00	-1,202,938.69	0.23
100-00-44110-000-000	LIQUOR & MALT BEVERAGE LICENSE	0.00	20.00	9,970.00	-9,950.00	0.20

Fund: 100 - GENERAL FUND

Account Number		2026 April	2026 Actual 04/30/2026	2026 Budget	Budget Status	% of Budget
100-00-44115-000-000	OPERATORS LICENSES	0.00	50.00	3,250.00	-3,200.00	1.54
100-00-44116-000-000	CIGARETTE LICENSES	0.00	0.00	1,000.00	-1,000.00	0.00
100-00-44120-000-000	OTHER BUSINESS LICENSES	150.00	280.00	1,863.00	-1,583.00	15.03
100-00-44210-000-000	DOG LICENSES	40.00	-36.00	25.00	-61.00	-144.00
100-00-44300-000-000	BUILDING PERMITS	166.54	2,548.54	50,000.00	-47,451.46	5.10
100-00-44900-000-000	FRANCHISE FEES	14.44	62.68	194.00	-131.32	32.31
100-00-44910-000-000	REVENUE FOR UTIL TOWER	0.00	0.00	0.00	0.00	0.00
LICENSES AND PERMITS		370.98	2,925.22	66,302.00	-63,376.78	4.41
100-00-45110-000-000	COURT REVENUE	1,113.48	2,116.45	5,155.00	-3,038.55	41.06
100-00-45130-000-000	PARKING VIOLATIONS	0.00	190.00	432.00	-242.00	43.98
100-00-45190-000-000	LAW & ORDINANCE VIOLATIONS	2,271.90	6,454.06	13,465.00	-7,010.94	47.93
FINES, FORFEITS AND PENALTIES		3,385.38	8,760.51	19,052.00	-10,291.49	45.98
100-00-46100-000-000	CLERK'S FEE'S	0.00	300.77	1,000.00	-699.23	30.08
100-00-46110-000-000	BLDG PERMIT/ZONING ADMIN REV	30.28	652.28	5,500.00	-4,847.72	11.86
100-00-46210-000-000	POLICE DEPARTMENT FEE'S	57.00	61.00	0.00	61.00	0.00
100-00-46220-000-000	POLICE DOG REVENUE	0.00	0.00	0.00	0.00	0.00
100-00-46240-000-000	SCHOOL PSLO REIMB	0.00	0.00	99,222.00	-99,222.00	0.00
100-00-46310-000-000	HWY DEPT REVENUES	180.00	180.00	1,398.00	-1,218.00	12.88
100-00-46440-000-000	WEED & NUISANCE CONTROL	0.00	0.00	0.00	0.00	0.00
100-00-46720-000-000	PARK SHELTER RESERVATIONS	213.30	621.40	2,349.00	-1,727.60	26.45
100-00-46721-000-000	CAMP FEES TAXABLE	0.00	0.00	53,560.00	-53,560.00	0.00
100-00-46730-000-000	RECREATION PROGRMS REVENUE	0.00	0.00	0.00	0.00	0.00
100-00-46900-000-000	REFUND OF PRIOR YEAR EXPENSE	0.00	5,321.72	0.00	5,321.72	0.00
PUBLIC CHARGES FOR SERVICES		480.58	7,137.17	163,029.00	-155,891.83	4.38
100-00-47320-000-000	CROSSING GUARD - SCHOOL \$	0.00	0.00	7,201.00	-7,201.00	0.00
100-00-47400-000-000	COOPERATIVE AGREEMENT FUNDS	0.00	0.00	0.00	0.00	0.00
INTERGOV'T. CHARGES FOR SERV.		0.00	0.00	7,201.00	-7,201.00	0.00
100-00-48110-000-000	INTEREST ON GENERAL INVESTMENT	161.81	161.81	125,000.00	-124,838.19	0.13
100-00-48200-000-000	RENT OF CITY PROPERTY	0.00	1,700.00	21,500.00	-19,800.00	7.91
100-00-48400-000-000	INSURANCE DIVIDENDS & AWARDS	0.00	2,500.00	2,000.00	500.00	125.00
100-00-48900-000-000	REFUND PRIOR YEAR EXPENSES	0.00	0.00	0.00	0.00	0.00
100-00-48990-000-000	MISCELLANEOUS GENERAL REVENUES	0.00	60.75	20,220.00	-20,159.25	0.30
MISCELLANEOUS REVENUES		161.81	4,422.56	168,720.00	-164,297.44	2.62
100-00-49100-000-000	PROCEEDS OF LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
100-00-49105-000-000	PROCEEDS OF CONST FUNDS	0.00	0.00	0.00	0.00	0.00
100-00-49150-000-000	LEASE PROCEEDS	0.00	0.00	0.00	0.00	0.00
100-00-49200-000-000	TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
100-00-49210-000-000	TRANSFERS FROM LIBRARY FUND	0.00	0.00	0.00	0.00	0.00
100-00-49220-000-000	TRANSFER FROM AIRPORT FUND	0.00	0.00	0.00	0.00	0.00
100-00-49230-000-000	TRANSFER FROM CEMETERY FUND	0.00	0.00	0.00	0.00	0.00
100-00-49301-000-000	TRANSFER FROM DEBT SVC FUND	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES		0.00	0.00	0.00	0.00	0.00

Fund: 100 - GENERAL FUND

Account Number	2026 April	2026 Actual 04/30/2026	2026 Budget	Budget Status	% of Budget
Total Revenues	5,856.04	35,810.03	3,784,376.00	-3,748,565.97	0.95

Fund: 100 - GENERAL FUND

Account Number		2026 April	2026 Actual 04/30/2026	2026 Budget	Budget Status	% of Budget
100-00-51100-110-000	COUNCIL WAGES	2,000.00	8,000.00	19,200.00	11,200.00	41.67
100-00-51100-130-000	COUNCIL SS/MEDICARE EXP	122.40	489.60	1,469.00	979.40	33.33
100-00-51100-313-000	COUNCIL EXP REIMB	0.00	0.00	4,800.00	4,800.00	0.00
100-00-51100-330-000	COUNCIL TRAINING & DUES	0.00	0.00	0.00	0.00	0.00
100-00-51200-110-000	MUNI JUDGE WAGES	784.27	2,938.07	13,341.00	10,402.93	22.02
100-00-51200-130-000	MUNI JUDGE SS/MEDICARE EXP	60.00	177.72	1,021.00	843.28	17.41
100-00-51210-222-000	MUNI COURT TELEPHONE/INTERNE	69.95	209.85	800.00	590.15	26.23
100-00-51210-300-000	MUNI COURT WIT/SUBP/INTERPRETE	0.00	0.00	250.00	250.00	0.00
100-00-51210-301-000	MUNI COURT INCARCERATION	0.00	0.00	0.00	0.00	0.00
100-00-51210-302-000	MUNI COURT PROSECUTIONS	2,190.00	4,531.00	13,805.00	9,274.00	32.82
100-00-51210-310-000	MUNI COURT OFFICE SUPPLIES	36.72	146.88	500.00	353.12	29.38
100-00-51210-311-000	MUNI COURT COMPUTER SOFTWARE	0.00	0.00	1,500.00	1,500.00	0.00
100-00-51210-312-000	MUNI COURT POSTAGE	0.00	0.00	60.00	60.00	0.00
100-00-51210-330-000	MUNI COURT TRAINING & DUES	0.00	800.00	2,091.00	1,291.00	38.26
100-00-51210-390-000	MUNI COURT MISC/OTHER EXP	52.98	153.68	750.00	596.32	20.49
100-00-51300-000-000	MUNICIPAL ATTORNEY	4,063.00	8,868.50	27,000.00	18,131.50	32.85
100-00-51330-000-000	CODIFICATION OF ORDINANCES	105.49	1,952.97	6,000.00	4,047.03	32.55
100-00-51410-110-000	MAYOR/ADMIN WAGES	7,892.40	24,277.20	81,426.00	57,148.80	29.82
100-00-51410-130-000	MAYOR/ADMIN SS/MEDICARE EXP	613.32	1,878.21	0.00	-1,878.21	0.00
100-00-51410-131-000	MAYOR/ADMIN RETIREMENT	525.09	1,575.27	0.00	-1,575.27	0.00
100-00-51410-132-000	MAYOR/ADMIN HEALTH INSURANCE	225.00	675.00	0.00	-675.00	0.00
100-00-51410-133-000	MAYOR/ADMIN LIFE INS	72.60	217.80	0.00	-217.80	0.00
100-00-51410-134-000	MAYOR/ADMIN LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-51410-310-000	MAYOR/ADMIN OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
100-00-51410-330-000	MAYOR/ADMIN TRAINING & DUES	0.00	0.00	3,500.00	3,500.00	0.00
100-00-51410-390-000	MAYOR/ADMIN MISC/OTHER EXP	0.00	333.36	0.00	-333.36	0.00
100-00-51420-110-000	CITY CLERK WAGES	6,341.28	20,400.48	82,405.00	62,004.52	24.76
100-00-51420-130-000	CITY CLERK SS/MEDICARE EXP	461.85	1,485.81	0.00	-1,485.81	0.00
100-00-51420-131-000	CITY CLERK RETIREMENT	456.57	1,468.83	0.00	-1,468.83	0.00
100-00-51420-132-000	CITY CLERK HEALTH INSURANCE	1,192.81	3,837.37	0.00	-3,837.37	0.00
100-00-51420-133-000	CITY CLERK LIFE INS	178.95	575.67	0.00	-575.67	0.00
100-00-51420-134-000	CITY CLERK LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-51420-135-000	CITY CLERK DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-51420-330-000	CITY CLERK TRAINING & DUES	0.00	980.00	1,000.00	20.00	98.00
100-00-51440-110-000	ELECTIONS WAGES	1,447.82	1,447.82	6,322.00	4,874.18	22.90
100-00-51440-130-000	ELECTIONS SS/MEDICARE EXP	199.01	199.01	484.00	284.99	41.12
100-00-51440-131-000	ELECTIONS RETIREMENT	49.56	49.56	0.00	-49.56	0.00
100-00-51440-310-000	ELECTIONS OFFICE SUPPLIES	468.00	468.00	1,545.00	1,077.00	30.29
100-00-51440-312-000	ELECTIONS POSTAGE	0.00	0.00	616.00	616.00	0.00
100-00-51440-390-000	ELECTIONS MISC/OTHER EXP	136.79	136.79	543.00	406.21	25.19
100-00-51440-810-000	ELECTIONS EQUIPMENT	0.00	0.00	0.00	0.00	0.00
100-00-51510-000-000	SPECIAL ACCTG/AUDITOR	3,570.00	3,570.00	14,034.00	10,464.00	25.44
100-00-51520-110-000	TREASURER WAGES	4,471.20	13,413.60	48,569.00	35,155.40	27.62
100-00-51520-130-000	TREASURER SS/MEDICARE EXP	359.28	1,077.84	0.00	-1,077.84	0.00
100-00-51520-131-000	TREASURER RETIREMENT	321.93	965.79	0.00	-965.79	0.00
100-00-51520-132-000	TREASURER HEALTH INSURANCE	225.00	675.00	0.00	-675.00	0.00
100-00-51520-133-000	TREASURER LIFE INS	49.50	148.50	0.00	-148.50	0.00
100-00-51520-134-000	TREASURER LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-51520-330-000	TREASURER TRAINING & DUES	0.00	70.00	1,000.00	930.00	7.00
100-00-51530-390-000	ASSESSMENT OF TAXES	0.00	0.00	40,100.00	40,100.00	0.00
100-00-51600-110-000	CITY HALL WAGES	1,817.58	5,403.90	24,681.00	19,277.10	21.89
100-00-51600-130-000	CITY HALL SS/MEDICARE EXP	135.17	401.78	0.00	-401.78	0.00

Fund: 100 - GENERAL FUND

Account Number		2026 April	2026 Actual 04/30/2026	2026 Budget	Budget Status	% of Budget
100-00-51600-131-000	CITY HALL RETIREMENT	130.86	389.07	0.00	-389.07	0.00
100-00-51600-132-000	CITY HALL HEALTH INSURANCE	530.82	1,592.46	0.00	-1,592.46	0.00
100-00-51600-133-000	CITY HALL LIFE INS	5.67	17.02	0.00	-17.02	0.00
100-00-51600-134-000	CITY HALL LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-51600-135-000	CITY HALL DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-51600-210-000	CITY HALL IT SERVICES	174.21	4,359.58	23,795.00	19,435.42	18.32
100-00-51600-221-000	CITY HALL HEAT	392.03	2,168.87	5,895.00	3,726.13	36.79
100-00-51600-222-000	CITY HALL TELEPHONE/INTERNE	582.93	2,182.76	7,500.00	5,317.24	29.10
100-00-51600-224-000	CITY HALL UTILITIES	953.81	3,085.84	15,025.00	11,939.16	20.54
100-00-51600-230-000	CITY HALL GROUND MAINTENANCE	0.00	0.00	1,000.00	1,000.00	0.00
100-00-51600-251-000	CITY HALL CLEANING	242.00	968.00	3,910.00	2,942.00	24.76
100-00-51600-310-000	CITY HALL OFFICE SUPPLIES	53.99	697.48	2,500.00	1,802.52	27.90
100-00-51600-311-000	CITY HALL COMPUTER SOFTWARE	3,649.58	14,466.20	20,000.00	5,533.80	72.33
100-00-51600-312-000	CITY HALL POSTAGE	0.00	0.00	1,000.00	1,000.00	0.00
100-00-51600-315-000	CITY HALL COPIER LEASE	338.59	1,117.87	3,876.00	2,758.13	28.84
100-00-51600-352-000	CITY HALL BLDG MAINTENANCE	2,166.75	8,336.93	17,500.00	9,163.07	47.64
100-00-51600-390-000	CITY HALL MISC/OTHER EXP	20.79	270.01	1,000.00	729.99	27.00
100-00-51910-000-000	UNCOLLECTIBLE EXPENSES	0.00	0.00	0.00	0.00	0.00
100-00-51920-000-000	JUDGMENTS & LOSSES	0.00	0.00	0.00	0.00	0.00
100-00-51930-000-000	WORKERS COMPENSATION	0.00	0.00	23,708.00	23,708.00	0.00
100-00-51935-000-000	OTHER INSURANCE	0.00	111,834.00	47,234.00	-64,600.00	236.77
100-00-51940-000-000	UNEMPLOYMENT COMP	0.00	0.00	0.00	0.00	0.00
100-00-51990-000-000	UNCLASSIFIED SUNDRY	18.97	18.97	1,000.00	981.03	1.90
100-00-51991-000-000	GEN FUND MISC	0.00	0.00	0.00	0.00	0.00
100-00-51999-000-000	CONTINGENCIES	0.00	0.00	74,000.00	74,000.00	0.00
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GENERAL GOVERNMENT		49,956.52	265,505.92	647,755.00	382,249.08	40.99
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100-00-52100-110-000	POLICE DEPT WAGES	84,725.81	260,202.31	1,009,263.00	749,060.69	25.78
100-00-52100-130-000	POLICE DEPT SS/MEDICARE EXP	6,198.74	19,049.37	0.00	-19,049.37	0.00
100-00-52100-131-000	POLICE DEPT RETIREMENT	12,045.08	37,067.68	0.00	-37,067.68	0.00
100-00-52100-132-000	POLICE DEPT HEALTH INSURANCE	15,786.22	47,358.76	0.00	-47,358.76	0.00
100-00-52100-133-000	POLICE DEPT LIFE INS	236.43	709.29	0.00	-709.29	0.00
100-00-52100-134-000	POLICE DEPT LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-52100-140-000	POLICE DEPT OFFICER WELLNESS	120.00	360.00	800.00	440.00	45.00
100-00-52100-141-000	POLICE DEPT PHYSICALS/DRUG TE	0.00	0.00	718.00	718.00	0.00
100-00-52100-210-000	POLICE DEPT IT SERVICES	36.72	1,844.29	8,738.00	6,893.71	21.11
100-00-52100-222-000	POLICE DEPT TELEPHONE/INTERNE	69.95	209.85	772.00	562.15	27.18
100-00-52100-223-000	POLICE DEPT CELL PHONE	333.77	1,001.31	4,100.00	3,098.69	24.42
100-00-52100-310-000	POLICE DEPT OFFICE SUPPLIES	335.63	638.78	2,781.00	2,142.22	22.97
100-00-52100-312-000	POLICE DEPT POSTAGE	0.00	0.00	349.00	349.00	0.00
100-00-52100-314-000	POLICE DEPT COMPUTERS	14.00	644.41	3,419.00	2,774.59	18.85
100-00-52100-315-000	POLICE DEPT COPIER LEASE	143.73	639.43	1,324.00	684.57	48.30
100-00-52100-330-000	POLICE DEPT TRAINING & DUES	1,095.00	2,375.00	4,000.00	1,625.00	59.38
100-00-52100-341-000	POLICE DEPT FUEL	2,151.89	5,077.88	14,300.00	9,222.12	35.51
100-00-52100-344-000	POLICE DEPT UNIFORMS	759.30	2,907.09	4,800.00	1,892.91	60.56
100-00-52100-351-000	POLICE DEPT VEHICLE MAINT EXP	1,762.94	3,282.12	5,152.00	1,869.88	63.71
100-00-52100-352-000	POLICE DEPT BLDG MAINTENANCE	8.79	3,682.36	500.00	-3,182.36	736.47
100-00-52100-356-000	POLICE DEPT AMMUNITION	0.00	0.00	1,500.00	1,500.00	0.00
100-00-52100-390-000	POLICE DEPT MISC/OTHER EXP	7,679.85	20,763.92	25,000.00	4,236.08	83.06
100-00-52100-811-000	POLICE DEPT RADIO'S	0.00	0.00	1,200.00	1,200.00	0.00
100-00-52130-110-000	SCHOOL PATROL WAGES	0.00	136.32	6,690.00	6,553.68	2.04
100-00-52130-130-000	SCHOOL PATROL SS/MED	0.00	10.44	512.00	501.56	2.04

Fund: 100 - GENERAL FUND

		2026	2026	2026	Budget	% of
Account Number		April	Actual 04/30/2026	Budget	Status	Budget
100-00-52130-131-000	SCHOOL PATROL RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-52130-390-000	SCHOOL PATROL MISC/OTHER EXP	0.00	0.00	0.00	0.00	0.00
100-00-52200-000-000	FIRE DEPARTMENT	10,523.11	21,046.22	42,092.00	21,045.78	50.00
100-00-52220-000-000	HYDRANT RENTAL (PUB FIRE PROT)	0.00	0.00	0.00	0.00	0.00
100-00-52300-000-000	AMBULANCE DEPARTMENT	0.00	0.00	24,171.00	24,171.00	0.00
100-00-52400-000-000	BUILDING INSPECTOR	340.00	1,495.00	50,000.00	48,505.00	2.99
100-00-52450-110-000	ZONING ADMIN WAGES	1,282.50	3,610.00	22,391.00	18,781.00	16.12
100-00-52450-130-000	ZONING ADMIN SS/MEDICARE EXP	98.12	276.16	0.00	-276.16	0.00
100-00-52450-355-000	ZONING ADMIN SUPPLIES	0.00	0.00	1,100.00	1,100.00	0.00
100-00-52510-000-000	DAMS ALL OTHER	0.00	0.00	225.00	225.00	0.00
100-00-52530-000-000	SIRENS	3.75	15.00	500.00	485.00	3.00
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PUBLIC SAFETY		145,751.33	434,402.99	1,236,397.00	801,994.01	35.13
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100-00-53230-110-000	SHOP OPERATIONS WAGES	4,355.04	15,135.31	61,236.00	46,100.69	24.72
100-00-53230-130-000	SHOP OPERATIONS SS/MEDICARE EX	328.31	1,144.94	0.00	-1,144.94	0.00
100-00-53230-131-000	SHOP OPERATIONS RETIREMENT	313.55	1,089.73	0.00	-1,089.73	0.00
100-00-53230-132-000	SHOP OPERATIONS HEALTH INSURAN	253.66	673.52	0.00	-673.52	0.00
100-00-53230-133-000	SHOP OPERATIONS LIFE INS	9.65	39.88	0.00	-39.88	0.00
100-00-53230-134-000	SHOP OPERATIONS LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-53230-135-000	SHOP OPERATIONS DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-53230-141-000	SHOP OPERATIONS PHYSICALS/DRUG	0.00	102.00	500.00	398.00	20.40
100-00-53230-221-000	SHOP OPERATIONS HEAT	599.40	3,155.57	4,865.00	1,709.43	64.86
100-00-53230-222-000	SHOP OPERATIONS TELEPHONE/INTE	271.30	747.70	2,505.00	1,757.30	29.85
100-00-53230-224-000	SHOP OPERATIONS UTILITIES	333.86	1,081.51	3,844.00	2,762.49	28.14
100-00-53230-310-000	SHOP OPERATIONS OFFICE SUPPLIE	36.72	146.88	150.00	3.12	97.92
100-00-53230-344-000	SHOP OPERATIONS UNIFORMS	183.99	1,227.62	2,000.00	772.38	61.38
100-00-53230-352-000	SHOP OPERATIONS BLDG MAINTENAN	99.99	191.97	6,759.00	6,567.03	2.84
100-00-53230-390-000	SHOP OPERATIONS MISC/OTHER EXP	282.15	2,238.03	6,275.00	4,036.97	35.67
100-00-53240-110-000	MACHINERY & EQUIP WAGES	3,261.59	12,928.65	53,582.00	40,653.35	24.13
100-00-53240-130-000	MACHINERY & EQUIP SS/MEDICARE	246.92	979.94	0.00	-979.94	0.00
100-00-53240-131-000	MACHINERY & EQUIP RETIREMENT	234.83	930.87	0.00	-930.87	0.00
100-00-53240-132-000	MACHINERY & EQUIP HEALTH INSUR	134.24	473.82	0.00	-473.82	0.00
100-00-53240-133-000	MACHINERY & EQUIP LIFE INS	7.53	30.48	0.00	-30.48	0.00
100-00-53240-134-000	MACHINERY & EQUIP LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-53240-135-000	MACHINERY & EQUIP DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-53240-242-000	MACHINERY & EQUIP REPAIRS	0.00	899.85	0.00	-899.85	0.00
100-00-53240-330-000	MACHINERY & EQUIP TRAINING & D	0.00	0.00	1,500.00	1,500.00	0.00
100-00-53240-341-000	MACHINERY & EQUIP FUEL	4,969.45	7,299.60	16,174.00	8,874.40	45.13
100-00-53240-350-000	MACHINERY & EQUIP MAINT EXP	778.41	11,155.11	27,449.00	16,293.89	40.64
100-00-53240-353-000	MACHINERY & EQUIP RADIO REPAIR	0.00	224.99	1,200.00	975.01	18.75
100-00-53300-110-000	STREET MAINT WAGES	5,975.23	16,448.97	76,545.00	60,096.03	21.49
100-00-53300-130-000	STREET MAINT SS/MEDICARE EXP	517.95	1,441.69	0.00	-1,441.69	0.00
100-00-53300-131-000	STREET MAINT RETIREMENT	430.22	1,166.35	0.00	-1,166.35	0.00
100-00-53300-132-000	STREET MAINT HEALTH INSURANCE	1,318.77	3,924.22	0.00	-3,924.22	0.00
100-00-53300-133-000	STREET MAINT LIFE INS	15.24	46.95	0.00	-46.95	0.00
100-00-53300-134-000	STREET MAINT LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-53300-135-000	STREET MAINT DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-53300-354-000	STREET MAINT MAINTENANCE	0.00	190.00	50,000.00	49,810.00	0.38
100-00-53300-355-000	STREET MAINT SUPPLIES	1,986.29	11,364.99	6,073.00	-5,291.99	187.14
100-00-53310-110-000	SNOW & ICE WAGES	2,665.31	24,253.43	53,582.00	29,328.57	45.26
100-00-53310-130-000	SNOW & ICE SS/MEDICARE EXP	202.22	1,835.90	0.00	-1,835.90	0.00
100-00-53310-131-000	SNOW & ICE RETIREMENT	191.91	1,746.25	0.00	-1,746.25	0.00

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Account Number		2026 April	2026 Actual 04/30/2026	2026 Budget	Budget Status	% of Budget
100-00-53310-132-000	SNOW & ICE HEALTH INSURANCE	88.17	1,017.31	0.00	-1,017.31	0.00
100-00-53310-133-000	SNOW & ICE LIFE INS	7.76	57.54	0.00	-57.54	0.00
100-00-53310-134-000	SNOW & ICE LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-53310-135-000	SNOW & ICE DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-53310-370-000	SNOW & ICE SALT SAND	0.00	9,223.36	15,000.00	5,776.64	61.49
100-00-53310-390-000	SNOW & ICE MISC/OTHER EXP	1,051.56	1,051.56	0.00	-1,051.56	0.00
100-00-53340-110-000	STREET CLEANING WAGES	3,065.95	3,481.09	15,309.00	11,827.91	22.74
100-00-53340-130-000	STREET CLEANING SS/MEDICARE EX	230.96	262.18	0.00	-262.18	0.00
100-00-53340-131-000	STREET CLEANING RETIREMENT	220.76	250.65	0.00	-250.65	0.00
100-00-53340-132-000	STREET CLEANING HEALTH INSURAN	188.40	217.15	0.00	-217.15	0.00
100-00-53340-133-000	STREET CLEANING LIFE INS	3.85	4.91	0.00	-4.91	0.00
100-00-53340-134-000	STREET CLEANING LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-53340-135-000	STREET CLEANING DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-53340-390-000	STREET CLEANING	1,118.86	1,705.71	0.00	-1,705.71	0.00
100-00-53420-000-000	STREET LIGHTING	4,944.76	14,734.51	74,470.00	59,735.49	19.79
100-00-53430-000-000	SIDEWALKS	0.00	0.00	10,000.00	10,000.00	0.00
100-00-53430-110-000	SIDEWALKS WAGES	74.82	114.75	15,309.00	15,194.25	0.75
100-00-53430-130-000	SIDEWALKS SS/MEDICARE EXP	5.50	8.44	0.00	-8.44	0.00
100-00-53430-131-000	SIDEWALKS RETIREMENT	5.39	8.26	0.00	-8.26	0.00
100-00-53430-132-000	SIDEWALKS HEALTH INSURANCE	11.46	17.58	0.00	-17.58	0.00
100-00-53430-133-000	SIDEWALKS LIFE INS	0.22	0.34	0.00	-0.34	0.00
100-00-53430-134-000	SIDEWALKS LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-53430-135-000	SIDEWALKS DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-53440-110-000	STORM SEWERS WAGES	2,098.65	6,610.01	15,309.00	8,698.99	43.18
100-00-53440-130-000	STORM SEWERS SS/MEDICARE EXP	157.95	498.04	0.00	-498.04	0.00
100-00-53440-131-000	STORM SEWERS RETIREMENT	151.10	475.91	0.00	-475.91	0.00
100-00-53440-132-000	STORM SEWERS HEALTH INSURANCE	136.16	399.00	0.00	-399.00	0.00
100-00-53440-133-000	STORM SEWERS LIFE INS	6.22	16.80	0.00	-16.80	0.00
100-00-53440-134-000	STORM SEWERS LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-53440-135-000	STORM SEWERS DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-53440-224-000	STORM SEWERS UTILITIES	131.17	236.39	605.00	368.61	39.07
100-00-53440-354-000	STORM SEWERS MAINTENANCE	1,821.96	2,545.75	18,000.00	15,454.25	14.14
100-00-53630-000-000	CITY LANDFILL	0.00	0.00	0.00	0.00	0.00
100-00-53630-110-000	CITY LANDFILL WAGES	657.73	1,397.44	15,309.00	13,911.56	9.13
100-00-53630-130-000	CITY LANDFILL SS/MEDICARE EXP	50.10	105.86	0.00	-105.86	0.00
100-00-53630-131-000	CITY LANDFILL RETIREMENT	47.35	100.61	0.00	-100.61	0.00
100-00-53630-132-000	CITY LANDFILL HEALTH INSURANCE	11.24	54.43	0.00	-54.43	0.00
100-00-53630-133-000	CITY LANDFILL LIFE INS	1.46	3.32	0.00	-3.32	0.00
100-00-53630-134-000	CITY LANDFILL LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-53630-390-000	CITY LANDFILL MISC/OTHER EXP	31.00	93.00	1,500.00	1,407.00	6.20
100-00-53640-000-000	WEED CONTROL	0.00	0.00	2,771.00	2,771.00	0.00
PUBLIC WORKS		46,324.24	169,008.62	557,821.00	388,812.38	30.30
100-00-54110-000-000	HEALTH OFFICER	0.00	0.00	300.00	300.00	0.00
100-00-54600-221-000	SENIOR CENTER HEAT	272.27	1,413.96	2,384.00	970.04	59.31
100-00-54600-224-000	SENIOR CENTER UTILITIES	404.86	1,176.99	5,624.00	4,447.01	20.93
100-00-54600-352-000	SENIOR CENTER	0.00	222.75	0.00	-222.75	0.00
HEALTH AND HUMAN SERVICES		677.13	2,813.70	8,308.00	5,494.30	33.87
100-00-55200-110-000	PARKS WAGES	3,568.29	4,967.13	22,964.00	17,996.87	21.63
100-00-55200-130-000	PARKS SS/MEDICARE EXP	288.65	430.10	0.00	-430.10	0.00

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Account Number		2026 April	2026 Actual 04/30/2026	2026 Budget	Budget Status	% of Budget
100-00-55200-131-000	PARKS RETIREMENT	250.99	351.72	0.00	-351.72	0.00
100-00-55200-132-000	PARKS HEALTH INSURANCE	305.18	755.18	0.00	-755.18	0.00
100-00-55200-133-000	PARKS - LIFE	14.64	23.67	0.00	-23.67	0.00
100-00-55200-134-000	PARKS LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-55200-224-000	PARKS UTILITIES	142.77	486.15	3,500.00	3,013.85	13.89
100-00-55200-230-000	PARKS GROUND MAINTENANCE	0.00	0.00	10,000.00	10,000.00	0.00
100-00-55200-352-000	PARKS BLDG MAINTENANCE	0.00	0.00	5,000.00	5,000.00	0.00
100-00-55200-355-000	PARKS SUPPLIES	155.00	465.00	3,242.00	2,777.00	14.34
100-00-55200-390-000	PARKS	90.00	90.00	0.00	-90.00	0.00
100-00-55211-110-000	MOWING WAGES	298.35	298.35	24,842.00	24,543.65	1.20
100-00-55211-130-000	MOWING SS/MEDICARE EXP	22.83	22.83	0.00	-22.83	0.00
100-00-55211-131-000	MOWING RETIREMENT	21.48	21.48	0.00	-21.48	0.00
100-00-55211-132-000	MOWING HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-55211-133-000	PARKS LIFE INS	1.52	1.52	0.00	-1.52	0.00
100-00-55211-134-000	MOWING LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-55215-110-000	BOAT MONITOR WAGES	0.00	0.00	15,000.00	15,000.00	0.00
100-00-55215-130-000	BOAT MONITOR SS/MEDICARE EXP	0.00	0.00	1,148.00	1,148.00	0.00
100-00-55215-344-000	BOAT MONITOR UNIFORMS	0.00	0.00	100.00	100.00	0.00
100-00-55320-110-000	CELEBRATIONS WAGES	0.00	183.62	3,281.00	3,097.38	5.60
100-00-55320-130-000	CELEBRATIONS SS/MEDICARE EXP	0.00	13.78	0.00	-13.78	0.00
100-00-55320-131-000	CELEBRATIONS RETIREMENT	0.00	13.22	0.00	-13.22	0.00
100-00-55320-132-000	CELEBRATIONS HEALTH INSURANCE	0.00	14.16	0.00	-14.16	0.00
100-00-55320-133-000	CELEBRATIONS LIFE INS	0.00	0.48	0.00	-0.48	0.00
100-00-55320-134-000	CELEBRATIONS LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-55320-135-000	CELEBRATIONS DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-55320-390-000	CELEBRATIONS MISC/OTHER EXP	3,530.00	3,530.00	8,500.00	4,970.00	41.53
100-00-55420-110-000	EAGLE POINT WAGES	1,590.73	1,590.73	29,525.00	27,934.27	5.39
100-00-55420-130-000	EAGLE POINT SS/MEDICARE EXP	121.68	121.68	0.00	-121.68	0.00
100-00-55420-131-000	EAGLE POINT RETIREMENT	114.52	114.52	0.00	-114.52	0.00
100-00-55420-132-000	EAGLE POINT HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-55420-133-000	EAGLE POINT LIFE INS	6.88	6.88	0.00	-6.88	0.00
100-00-55420-134-000	EAGLE POINT LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-55420-135-000	EAGLE POINT DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-55420-222-000	EAGLE POINT TELEPHONE/INTERNE	185.09	292.59	500.00	207.41	58.52
100-00-55420-224-000	EAGLE POINT UTILITIES	170.81	518.63	7,500.00	6,981.37	6.92
100-00-55420-230-000	EAGLE POINT GROUND MAINTENANCE	7,709.00	7,709.00	10,000.00	2,291.00	77.09
100-00-55420-357-000	EAGLE POINT MAINT/VANDALISM	124.00	372.00	5,000.00	4,628.00	7.44
100-00-55420-630-000	EAGLE POINT PAYMENTS	0.00	0.00	4,400.00	4,400.00	0.00
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CULTURE, RECREATION AND EDU.		18,712.41	22,394.42	154,502.00	132,107.58	14.49
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100-00-56700-000-000	ECON DEV	0.00	145.00	6,167.00	6,022.00	2.35
100-00-56700-313-000	ECON DEV ADVERTISEMENT	0.00	0.00	500.00	500.00	0.00
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CONSERVATION AND DEVELOPMENT		0.00	145.00	6,667.00	6,522.00	2.17
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100-00-57000-000-000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-57140-000-000	CAPITAL OUTLAY BUILDINGS	0.00	20,000.00	20,000.00	0.00	100.00
100-00-57190-000-000	CAPITAL OUTLAY ADMIN	0.00	12,925.00	12,925.00	0.00	100.00
100-00-57210-000-000	CAPITAL OUTLAY POLICE	0.00	64,631.00	64,631.00	0.00	100.00
100-00-57324-000-000	CAPITAL OUTLAY STREET EQUIP	0.00	157,029.00	157,029.00	0.00	100.00
100-00-57620-000-000	CAPITAL OUTLAY PARKS	0.00	32,816.00	32,816.00	0.00	100.00
100-00-57810-000-000	TRANSFER TO CAPITAL PROJ FUND	0.00	0.00	0.00	0.00	0.00

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Account Number	2026 April	2026 Actual 04/30/2026	2026 Budget	Budget Status	% of Budget
CAPITAL OUTLAY	0.00	287,401.00	287,401.00	0.00	100.00
100-00-58100-610-000 DEBT SERVICE PRINCIPAL	0.00	0.00	0.00	0.00	0.00
100-00-58200-620-000 DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
100-00-59210-000-000 TRANSFER TO LIBRARY FUND	0.00	228,749.00	228,749.00	0.00	100.00
100-00-59220-000-000 TRANSFER TO AIRPORT FUND	0.00	55,535.00	55,535.00	0.00	100.00
100-00-59230-000-000 TRANSFER TO CEMETERY FUND	0.00	65,224.00	65,224.00	0.00	100.00
100-00-59301-000-000 TRANSFER TO DEBT SERV FUND	0.00	536,019.00	536,019.00	0.00	100.00
OTHER FINANCING USES	0.00	885,527.00	885,527.00	0.00	100.00
Total Expenses	261,421.63	2,067,198.65	3,784,378.00	1,717,179.35	54.62
Net Totals	-255,565.59	-2,031,388.62	-2.00	2,031,386.62	

Fund: 210 - LIBRARY

Account Number	2026 April	2026 Actual 04/30/2026	2026 Budget	Budget Status	% of Budget
210-00-43655-000-000 ACT 150 REVENUE	0.00	173,409.34	178,000.00	-4,590.66	97.42
INTERGOVERNMENTAL REVENUES	0.00	173,409.34	178,000.00	-4,590.66	97.42
210-00-46710-000-000 LIBRARY FEE'S	213.69	1,130.61	2,000.00	-869.39	56.53
PUBLIC CHARGES FOR SERVICES	213.69	1,130.61	2,000.00	-869.39	56.53
210-00-48110-000-000 INTEREST ON GENERAL INVESTMENT	0.00	89.44	0.00	89.44	0.00
210-00-48500-000-000 DONATIONS	0.00	26.77	0.00	26.77	0.00
MISCELLANEOUS REVENUES	0.00	116.21	0.00	116.21	0.00
210-00-49210-000-000 TRANSFER FROM GENERAL FUND	0.00	228,749.00	228,749.00	0.00	100.00
OTHER FINANCING SOURCES	0.00	228,749.00	228,749.00	0.00	100.00
Total Revenues	213.69	403,405.16	408,749.00	-5,343.84	98.69

Fund: 210 - LIBRARY

Account Number		2026 April	2026 Actual 04/30/2026	2026 Budget	Budget Status	% of Budget
210-00-55110-110-000	LIBRARY WAGES	23,382.74	69,123.12	208,037.00	138,913.88	33.23
210-00-55110-130-000	LIBRARY SS/MEDICARE EXP	1,759.60	5,200.36	15,915.00	10,714.64	32.68
210-00-55110-131-000	LIBRARY RETIREMENT	551.58	1,654.74	4,720.00	3,065.26	35.06
210-00-55110-132-000	LIBRARY HEALTH INSURANCE	1,322.28	3,966.84	11,116.00	7,149.16	35.69
210-00-55110-133-000	LIBRARY LIFE INS	138.06	414.18	325.00	-89.18	127.44
210-00-55110-134-000	LIBRARY LTD INS	0.00	0.00	150.00	150.00	0.00
210-00-55110-221-000	LIBRARY HEAT	232.82	1,429.63	6,500.00	5,070.37	21.99
210-00-55110-222-000	LIBRARY TELEPHONE/INTERNE	422.56	1,577.14	5,500.00	3,922.86	28.68
210-00-55110-224-000	LIBRARY UTILITIES	488.13	1,448.56	11,000.00	9,551.44	13.17
210-00-55110-251-000	LIBRARY CLEANING	520.00	2,080.00	8,500.00	6,420.00	24.47
210-00-55110-314-000	LIBRARY COMPUTERS	0.00	0.00	4,500.00	4,500.00	0.00
210-00-55110-316-000	LIBRARY OFFICE EQUIPMENT	218.23	964.31	5,000.00	4,035.69	19.29
210-00-55110-320-000	LIBRARY BOOKS	1,825.01	7,154.88	25,000.00	17,845.12	28.62
210-00-55110-321-000	LIBRARY MAGAZINES	0.00	0.00	1,800.00	1,800.00	0.00
210-00-55110-322-000	LIBRARY MEDIA/AUDIO VIS	806.19	1,954.93	9,500.00	7,545.07	20.58
210-00-55110-323-000	LIBRARY NEWSPAPER	0.00	561.25	1,000.00	438.75	56.13
210-00-55110-324-000	LIBRARY ADVERTISING	180.00	600.00	3,000.00	2,400.00	20.00
210-00-55110-325-000	LIBRARY MORE/IFLS	8.24	21,248.72	22,500.00	1,251.28	94.44
210-00-55110-326-000	LIBRARY PROGRAMMING	1,668.24	15,834.68	0.00	-15,834.68	0.00
210-00-55110-331-000	LIBRARY EDUCATION	750.60	2,179.60	5,500.00	3,320.40	39.63
210-00-55110-354-000	LIBRARY MAINTENANCE	374.50	7,310.37	16,000.00	8,689.63	45.69
210-00-55110-355-000	LIBRARY SUPPLIES	360.41	2,056.23	8,000.00	5,943.77	25.70
210-00-55110-510-000	LIBRARY PROPERTY/LIABIITY IN	0.00	0.00	14,000.00	14,000.00	0.00
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CULTURE, RECREATION AND EDU.		35,009.19	146,759.54	387,563.00	240,803.46	37.87
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210-00-57000-000-000	CAPITAL OUTLAY	0.00	0.00	21,186.00	21,186.00	0.00
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CAPITAL OUTLAY		0.00	0.00	21,186.00	21,186.00	0.00
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210-00-59200-000-000	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
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OTHER FINANCING USES		0.00	0.00	0.00	0.00	0.00
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Total Expenses		35,009.19	146,759.54	408,749.00	261,989.46	35.90
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Net Totals		-34,795.50	256,645.62	0.00	-256,645.62	

Fund: 220 - AIRPORT

Account Number		2026 April	2026 Actual 04/30/2026	2026 Budget	Budget Status	% of Budget
220-00-53510-110-000	AIRPORT WAGES	4,605.06	13,815.18	39,911.00	26,095.82	34.61
220-00-53510-130-000	AIRPORT SS/MEDICARE EXP	352.29	1,056.87	3,053.00	1,996.13	34.62
220-00-53510-210-000	AIRPORT IT SERVICES	42.00	137.99	159.00	21.01	86.79
220-00-53510-213-000	AIRPORT CONTRACTED SERVICES	0.00	589.63	4,509.00	3,919.37	13.08
220-00-53510-222-000	AIRPORT TELEPHONE/INTERNE	536.27	2,225.29	4,315.00	2,089.71	51.57
220-00-53510-224-000	AIRPORT UTILITIES	747.26	2,999.88	9,391.00	6,391.12	31.94
220-00-53510-230-000	AIRPORT GROUND MAINTENANCE	365.48	1,215.48	4,253.00	3,037.52	28.58
220-00-53510-310-000	AIRPORT OFFICE SUPPLIES	66.88	184.12	290.00	105.88	63.49
220-00-53510-313-000	AIRPORT ADVERTISEMENT	0.00	0.00	329.00	329.00	0.00
220-00-53510-330-000	AIRPORT TRAINING & DUES	0.00	150.00	224.00	74.00	66.96
220-00-53510-341-000	AIRPORT FUEL	0.00	957.32	2,639.00	1,681.68	36.28
220-00-53510-342-000	AIRPORT AVIATION FUEL	5,656.75	17,517.95	89,450.00	71,932.05	19.58
220-00-53510-343-000	AIRPORT FUEL EXPENSES	0.00	0.00	2,274.00	2,274.00	0.00
220-00-53510-351-000	AIRPORT VEHICLE MAINT EXP	0.00	50.93	2,590.00	2,539.07	1.97
220-00-53510-352-000	AIRPORT BLDG MAINTENANCE	15.00	1,383.19	2,798.00	1,414.81	49.43
220-00-53510-355-000	AIRPORT SUPPLIES	0.00	0.00	293.00	293.00	0.00
220-00-53510-510-000	AIRPORT PROPERTY/LIABILITY INSU	0.00	0.00	6,617.00	6,617.00	0.00
220-00-53510-900-000	AIRPORT OPERATING OUTLAY	0.00	0.00	4,811.00	4,811.00	0.00
PUBLIC WORKS		12,386.99	42,283.83	177,906.00	135,622.17	23.77
220-00-57000-000-000	CAPITAL OUTLAY	0.00	0.00	5,000.00	5,000.00	0.00
CAPITAL OUTLAY		0.00	0.00	5,000.00	5,000.00	0.00
220-00-59200-000-000	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING USES		0.00	0.00	0.00	0.00	0.00
Total Expenses		12,386.99	42,283.83	182,906.00	140,622.17	23.12
Net Totals		-9,048.28	20,509.43	-1.00	-20,510.43	

Fund: 230 - CEMETERY

Account Number		2026 April	2026 Actual 04/30/2026	2026 Budget	Budget Status	% of Budget
230-00-46540-000-000	CEMETERY REVENUE & PERP INT	0.00	2,000.00	13,133.00	-11,133.00	15.23
230-00-46541-000-000	COLUMBARIUM/OSSUARY REV	0.00	0.00	4,915.00	-4,915.00	0.00
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PUBLIC CHARGES FOR SERVICES		0.00	2,000.00	18,048.00	-16,048.00	11.08
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230-00-49210-000-000	TRANSFERS FROM GENERAL FUND	0.00	65,224.00	65,224.00	0.00	100.00
230-00-49223-000-000	TRANSFER FROM CEMETERY CARE FU	0.00	0.00	0.00	0.00	0.00
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OTHER FINANCING SOURCES		0.00	65,224.00	65,224.00	0.00	100.00
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Total Revenues		0.00	67,224.00	83,272.00	-16,048.00	80.73
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Fund: 230 - CEMETERY

Account Number		2026 April	2026 Actual 04/30/2026	2026 Budget	Budget Status	% of Budget
230-00-54910-110-000	CEMETERY WAGES	3,444.11	9,432.99	65,610.00	56,177.01	14.38
230-00-54910-130-000	CEMETERY SS/MEDICARE EXP	280.68	773.07	0.00	-773.07	0.00
230-00-54910-131-000	CEMETERY RETIREMENT	215.56	646.71	0.00	-646.71	0.00
230-00-54910-132-000	CEMETERY HEALTH INSURANCE	225.00	684.43	0.00	-684.43	0.00
230-00-54910-133-000	CEMETERY LIFE INS	16.23	44.92	0.00	-44.92	0.00
230-00-54910-134-000	CEMETERY LTD INS	0.00	0.00	0.00	0.00	0.00
230-00-54910-135-000	CEMETERY DENTAL	0.00	0.00	0.00	0.00	0.00
230-00-54910-210-000	CEMETERY IT SERVICES	67.72	239.88	600.00	360.12	39.98
230-00-54910-222-000	CEMETERY TELEPHONE/INTERNE	13.84	13.84	468.00	454.16	2.96
230-00-54910-224-000	CEMETERY UTILITIES	19.78	63.39	844.00	780.61	7.51
230-00-54910-230-000	CEMETERY GROUND MAINTENANCE	0.00	808.31	2,500.00	1,691.69	32.33
230-00-54910-341-000	CEMETERY FUEL	0.00	0.00	500.00	500.00	0.00
230-00-54910-350-000	CEMETERY EQUIP MAINT EXP	1,256.41	1,256.41	500.00	-756.41	251.28
230-00-54910-352-000	CEMETERY BLDG MAINTENANCE	951.04	2,013.72	500.00	-1,513.72	402.74
230-00-54910-355-000	CEMETERY SUPPLIES	0.00	0.00	500.00	500.00	0.00
HEALTH AND HUMAN SERVICES		6,490.37	15,977.67	72,022.00	56,044.33	22.18
230-00-57000-000-000	CAPITAL OUTLAY	0.00	0.00	11,250.00	11,250.00	0.00
CAPITAL OUTLAY		0.00	0.00	11,250.00	11,250.00	0.00
230-00-59200-000-000	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING USES		0.00	0.00	0.00	0.00	0.00
Total Expenses		6,490.37	15,977.67	83,272.00	67,294.33	19.19
Net Totals		-6,490.37	51,246.33	0.00	-51,246.33	

Fund: 610 - ELECTRIC

Account Number	2026 April	2026 Actual 04/30/2026	2026 Budget	Budget Status	% of Budget
610-00-44190-000-000 INTEREST	0.00	0.00	97,338.00	-97,338.00	0.00
610-00-44210-000-000 MISC N/O REVENUE	552.60	552.60	10,171.00	-9,618.40	5.43
610-00-44250-000-000 AMORT-PSC REG LIABILITY	0.00	0.00	0.00	0.00	0.00
610-00-44260-000-000 MISC INCOME DEDUCTIONS	0.00	-858.50	0.00	-858.50	0.00
610-00-44400-000-000 RESIDENTIAL SALES	0.00	251,435.00	1,133,415.00	-881,980.00	22.18
610-00-44410-000-000 RURAL SALES	0.00	6,008.77	26,579.00	-20,570.23	22.61
610-00-44420-000-000 GENERAL SERVICE SALES	0.00	146,476.83	747,390.00	-600,913.17	19.60
610-00-44431-000-000 LARGE POWER	0.00	235,802.35	1,699,724.00	-1,463,921.65	13.87
610-00-44432-000-000 ELEC: SMALL POWER	0.00	131,580.89	661,220.00	-529,639.11	19.90
610-00-44440-000-000 PUBLIC ST & HWY	0.00	14,714.56	70,592.00	-55,877.44	20.84
610-00-44441-000-000 SECURITY LIGHTING	0.00	2,004.20	8,494.00	-6,489.80	23.60
610-00-44470-000-000 SALES FOR RESALE	32,975.03	101,647.18	369,902.00	-268,254.82	27.48
610-00-44500-000-000 FORFEITED DISCOUNTS	0.00	2,064.91	6,956.00	-4,891.09	29.69
610-00-44510-000-000 MISC SERVICE REVENUE	0.00	0.00	2,416.00	-2,416.00	0.00
610-00-44540-000-000 RENT FROM ELECTRIC PLANT	0.00	1,862.25	11,845.00	-9,982.75	15.72
610-00-44560-000-000 OTHER ELECTRIC REVENUE	-200.00	4,915.92	53,673.00	-48,757.08	9.16
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LICENSES AND PERMITS	33,327.63	898,206.96	4,899,715.00	-4,001,508.04	18.33
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Total Revenues	33,327.63	898,206.96	4,899,715.00	-4,001,508.04	18.33
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Fund: 610 - ELECTRIC

Account Number		2026 April	2026 Actual 04/30/2026	2026 Budget	Budget Status	% of Budget
610-00-54030-000-000	DEPRECIATION EXPENSE	0.00	0.00	618,000.00	618,000.00	0.00
610-00-54080-000-000	TAX EXPENSE	0.00	0.00	245,000.00	245,000.00	0.00
610-00-54081-000-000	PSC REMAINDER ASSESSMENT	0.00	0.00	12,500.00	12,500.00	0.00
610-00-54082-000-000	MEDICARE/SS	3,697.15	11,089.17	0.00	-11,089.17	0.00
610-00-54260-000-000	DEPRECIATION ON CIAC-ELECTRIC	0.00	0.00	34,000.00	34,000.00	0.00
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HEALTH AND HUMAN SERVICES		3,697.15	11,089.17	909,500.00	898,410.83	1.22
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610-00-55380-000-000	OP. SUPERVISION LABOR	13,393.29	37,255.48	151,003.00	113,747.52	24.67
610-00-55390-000-000	FUEL (WE ENERGIES)	2,027.63	3,859.04	25,889.00	22,029.96	14.91
610-00-55391-000-000	FUEL	0.00	0.00	40,108.00	40,108.00	0.00
610-00-55392-000-000	LUBE OIL	0.00	0.00	2,000.00	2,000.00	0.00
610-00-55400-000-000	OPERATION SUPPLIES/EXP	938.85	8,055.70	25,364.00	17,308.30	31.76
610-00-55430-000-000	MAINT OTHER POWER PLANT	7,740.42	644,859.21	173,931.00	-470,928.21	370.76
610-00-55431-000-000	MAINT OTHER POWER PLANT LABOR	237.60	277.20	151,003.00	150,725.80	0.18
610-00-55450-000-000	PURCHASED POWER EXPENSE	148,107.03	362,550.78	2,085,149.00	1,722,598.22	17.39
610-00-55510-000-000	TRANSMISSION OPER/SUPPLY EXPEN	516.67	1,730.06	19,970.00	18,239.94	8.66
610-00-55600-000-000	OPERATION SUPERVISION EXP	0.00	152.00	0.00	-152.00	0.00
610-00-55610-000-000	LINE & STATION LABOR	0.00	622.40	478,326.00	477,703.60	0.13
610-00-55620-000-000	LINE/STATION SUPPLY& EXP	1,605.29	4,194.40	19,664.00	15,469.60	21.33
610-00-55650-000-000	ST LIGHT & SIGNAL EXPENSE	0.00	0.00	4,906.00	4,906.00	0.00
610-00-55651-000-000	LABOR: ST LIGHT & SIGNAL EXP	661.91	3,193.88	0.00	-3,193.88	0.00
610-00-55660-000-000	METER EXPENSE	0.00	0.00	7,677.00	7,677.00	0.00
610-00-55661-000-000	LABOR: METER EXPENSE	0.00	2,547.23	0.00	-2,547.23	0.00
610-00-55670-000-000	CUSTOMER INSTALLATION EXP	0.00	0.00	317.00	317.00	0.00
610-00-55671-000-000	LABOR: CUST INSTALLATION EXP	4,120.63	5,877.28	0.00	-5,877.28	0.00
610-00-55690-000-000	MISC DISTRIBUTION	0.00	0.00	3,367.00	3,367.00	0.00
610-00-55691-000-000	LABOR: MISC DISTRIBUTION EXP	0.00	2,537.23	0.00	-2,537.23	0.00
610-00-55710-000-000	MAINTENANCE OF EQUIP	0.00	0.00	0.00	0.00	0.00
610-00-55720-000-000	MAINTENANCE OF LINES	132.35	616.83	15,931.00	15,314.17	3.87
610-00-55721-000-000	LABOR:MAINTENANCE OF LINES	20,897.34	57,672.60	0.00	-57,672.60	0.00
610-00-55730-000-000	MAINTENANCE- TRANSFORMER	5,800.00	5,800.00	11,571.00	5,771.00	50.13
610-00-55731-000-000	LABOR:MAINTENANCE- TRANSFORMER	0.00	0.00	0.00	0.00	0.00
610-00-55740-000-000	MAINTENANCE OF ST LIGHT	0.00	0.00	3,933.00	3,933.00	0.00
610-00-55741-000-000	LABOR:MAINTENANCE OF ST LIGHT	1,830.07	1,830.07	0.00	-1,830.07	0.00
610-00-55750-000-000	MAINTENANCE OF METERS	0.00	0.00	231.00	231.00	0.00
610-00-55751-000-000	LABOR-MAINTENANCE OF METERS	0.00	0.00	0.00	0.00	0.00
610-00-55760-000-000	MAINTENANCE OF MISC DIST PLANT	0.00	29.99	0.00	-29.99	0.00
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CULTURE, RECREATION AND EDU.		208,009.08	1,143,661.38	3,220,340.00	2,076,678.62	35.51
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610-00-59010-000-000	METER READING	1,482.40	9,861.02	0.00	-9,861.02	0.00
610-00-59020-000-000	ACCTG & COLLECT	4,119.84	12,248.80	87,514.00	75,265.20	14.00
610-00-59030-000-000	MISC SUPPLIES & EXPENSE	710.53	2,852.28	8,709.00	5,856.72	32.75
610-00-59040-000-000	UNCOLLECTIBLE ACCT	0.00	0.00	0.00	0.00	0.00
610-00-59200-000-000	ADMIN & GENERAL	15,727.14	47,181.42	149,809.00	102,627.58	31.49
610-00-59201-000-000	COMMISSION LABOR	0.00	0.00	0.00	0.00	0.00
610-00-59210-000-000	OFFICE SUPPLIES & EXP	431.60	2,151.62	10,642.00	8,490.38	20.22
610-00-59230-000-000	OUTSIDE SERVICE EMPLOYED	4,957.00	7,057.37	22,050.00	14,992.63	32.01
610-00-59240-000-000	PROPERTY INSURANCE	0.00	0.00	58,800.00	58,800.00	0.00
610-00-59250-000-000	INJURIES & DAMAGES	0.00	8,469.26	13,030.00	4,560.74	65.00
610-00-59251-000-000	INJURIES & DAMAGES	651.30	2,028.54	0.00	-2,028.54	0.00
610-00-59260-000-000	EMPLOYEE PENSION/BENEFIT	23,591.16	70,464.27	0.00	-70,464.27	0.00

Fund: 610 - ELECTRIC

Account Number		2026 April	2026 Actual 04/30/2026	2026 Budget	Budget Status	% of Budget
610-00-59280-000-000	REGULATORY COMM EXPENSE	0.00	0.00	12,680.00	12,680.00	0.00
610-00-59300-000-000	MISC GENERAL EXP	1,445.43	22,112.89	28,475.00	6,362.11	77.66
610-00-59330-000-000	TRANSPORTATION EXPENSE	1,232.35	4,742.09	32,911.00	28,168.91	14.41
610-00-59331-000-000	LABOR: TRANSPORTATION EXPENSE	0.00	0.00	0.00	0.00	0.00
610-00-59350-000-000	MAINTENANCE-GEN PLANT	14,273.61	43,800.35	13,757.00	-30,043.35	318.39
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OTHER FINANCING USES		68,622.36	232,969.91	438,377.00	205,407.09	53.14
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Total Expenses		280,328.59	1,387,720.46	4,568,217.00	3,180,496.54	30.38
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Net Totals		-247,000.96	-489,513.50	331,498.00	821,011.50	-147.67

Fund: 620 - WATER

Account Number		2026 April	2026 Actual 04/30/2026	2026 Budget	Budget Status	% of Budget
620-00-46406-000-460	RESIDENTIAL UNMETERED	0.00	358.50	1,758.00	-1,399.50	20.39
620-00-46407-000-460	COMMERCIAL UNMETERED	0.00	0.00	0.00	0.00	0.00
620-00-46408-000-461	RESIDENTIAL METERED	0.00	50,578.36	211,155.00	-160,576.64	23.95
620-00-46409-000-461	COMMERCIAL METERED	140.30	16,339.83	65,508.00	-49,168.17	24.94
620-00-46410-000-461	INDUSTRIAL METERED	0.00	4,461.67	249,665.00	-245,203.33	1.79
620-00-46411-000-461	MULTI FAM METERED	0.00	7,269.61	29,033.00	-21,763.39	25.04
620-00-46411-000-462	PRIVATE FIRE PROT	0.00	5,040.00	20,323.00	-15,283.00	24.80
620-00-46411-000-463	PUBLIC FIRE	0.00	67,266.82	272,078.00	-204,811.18	24.72
620-00-46411-000-464	PUBLIC AUTHORITY	0.00	5,875.06	28,437.00	-22,561.94	20.66
620-00-46411-000-467	INTERDEPARTMENTAL SALES	0.00	284.83	1,204.00	-919.17	23.66
620-00-46457-000-470	FORFEITED DISCOUNTS	0.00	609.81	1,647.00	-1,037.19	37.03
620-00-46457-000-474	OTHER WATER REVENUE	0.00	424.67	2,335.00	-1,910.33	18.19
PUBLIC CHARGES FOR SERVICES		140.30	158,509.16	883,143.00	-724,633.84	17.95
620-00-48110-000-419	INTEREST ON INVESTMENTS	0.00	0.00	45,000.00	-45,000.00	0.00
620-00-48920-000-425	MISCELLANEOUS AMORTIZATION	0.00	0.00	0.00	0.00	0.00
620-00-48921-000-427	INTEREST - DRINKING WATER	0.00	0.00	0.00	0.00	0.00
620-00-48922-000-427	INTEREST - USDA HOSP WATER	0.00	0.00	0.00	0.00	0.00
620-00-48930-000-421	MISC NON OP REVENUE HOSPITAL	0.00	0.00	48,444.00	-48,444.00	0.00
620-00-48931-000-421	WELL 6 PRINC FORGIVENESS	0.00	0.00	0.00	0.00	0.00
620-00-48932-000-421	MISC NON OPERATING REVENUE	57.19	57.19	9,127.00	-9,069.81	0.63
MISCELLANEOUS REVENUES		57.19	57.19	102,571.00	-102,513.81	0.06
Total Revenues		197.49	158,566.35	985,714.00	-827,147.65	16.09

Fund: 620 - WATER

Account Number		2026	2026	2026	Budget Status	% of Budget
		April	Actual 04/30/2026	Budget		
620-00-57510-000-622	FUEL OR POWER FOR PUMPING	1,941.78	5,749.94	37,406.00	31,656.06	15.37
620-00-57510-000-623	OPERATION SUPPLY & EXPENSE PUM	1,929.34	3,434.24	9,267.00	5,832.76	37.06
620-00-57510-000-625	MAINTENANCE PUMPING PLANT	220.40	872.00	26,996.00	26,124.00	3.23
620-00-57510-000-626	LABOR: PUMPING PLANT	4,072.34	9,759.78	139,345.00	129,585.22	7.00
620-00-57540-000-640	OPERATION LABOR TRANSM & DISTR	2,715.24	12,217.55	0.00	-12,217.55	0.00
620-00-57540-000-641	OPERATION SUPPLY/EXPENSE	23.67	74.00	200.00	126.00	37.00
620-00-57540-000-650	MAINT DISTRIBUTION RESERVOIR	0.00	0.00	0.00	0.00	0.00
620-00-57540-000-651	MAINTENANCE OF MAINS	594.17	14,480.59	50,000.00	35,519.41	28.96
620-00-57540-000-652	MAINTENANCE OF SERVICES	218.96	961.28	10,000.00	9,038.72	9.61
620-00-57540-000-653	MAINTENANCE OF METERS	141.75	1,293.15	3,000.00	1,706.85	43.11
620-00-57540-000-654	MAINTENANCE OF HYDRANTS	678.71	678.71	3,000.00	2,321.29	22.62
620-00-57540-000-655	MAINTENANCE OF OTHER PLANT	0.00	0.00	0.00	0.00	0.00
620-00-57550-000-901	METER READING LABOR	633.02	4,670.16	0.00	-4,670.16	0.00
620-00-57550-000-902	ACCOUNTING & COLLECTION LABOR	3,089.89	9,186.64	49,243.00	40,056.36	18.66
620-00-57550-000-903	SUPPLIES & EXPENSE	532.90	1,640.78	5,620.00	3,979.22	29.20
620-00-57550-000-904	UNCOLLECTIBLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
620-00-57580-000-920	ADMIN & GENERAL SALARIES	3,629.34	10,888.02	34,571.00	23,682.98	31.49
620-00-57580-000-921	OFFICE SUPPLIES & EXPENSES	99.60	468.69	3,617.00	3,148.31	12.96
620-00-57580-000-923	OUTSIDE SERVICE EMPLOYED	3,985.50	8,177.50	36,011.00	27,833.50	22.71
620-00-57580-000-924	PROPERTY INSURANCE	0.00	0.00	23,100.00	23,100.00	0.00
620-00-57580-000-925	INJURIES & DAMAGES	0.00	3,444.02	4,500.00	1,055.98	76.53
620-00-57580-000-926	EMPLOYEE PENSION/BENEFIT	6,851.55	20,471.67	0.00	-20,471.67	0.00
620-00-57580-000-928	REGULATORY COMM EXPENSE	0.00	0.00	2,379.00	2,379.00	0.00
620-00-57580-000-930	MISC GENERAL EXP	3,030.89	10,169.04	12,255.00	2,085.96	82.98
620-00-57580-000-933	TRANSPORTATION EXPENSE	274.21	585.05	5,000.00	4,414.95	11.70
620-00-57580-000-935	MAINTENANCE GEN PLANT	0.00	22.54	6,320.00	6,297.46	0.36
620-00-57590-000-403	WTR: DEPRECIATION EXPENSE	0.00	0.00	179,104.00	179,104.00	0.00
620-00-57590-000-408	WTR: TAX EXPENSE	0.00	0.00	110,000.00	110,000.00	0.00
620-00-57591-000-408	WATER: TAX PSC ASSESSMENT	0.00	0.00	0.00	0.00	0.00
620-00-57593-000-408	WTR: FICA/MEDICARE	1,298.61	3,929.68	854.00	-3,075.68	460.15
620-00-57594-000-408	JOINT TAX	0.00	0.00	0.00	0.00	0.00
620-00-57596-000-426	MISC INC DEDUCT/DEPR ON CIAC	0.00	0.00	85,200.00	85,200.00	0.00
620-00-57597-000-427	INTEREST ON LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
620-00-57995-000-408	TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00	0.00
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CAPITAL OUTLAY		35,961.87	123,175.03	836,988.00	713,812.97	14.72
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Total Expenses		35,961.87	123,175.03	836,988.00	713,812.97	14.72
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Net Totals		-35,764.38	35,391.32	148,726.00	113,334.68	23.80

Fund: 640 - SEWER

		2026	2026	2026		
Account Number		April	Actual 04/30/2026	Budget	Budget Status	% of Budget
640-00-44190-000-000	INTEREST	0.00	0.00	50,000.00	-50,000.00	0.00
640-00-44211-000-000	NO REV - HOSPITAL	0.00	0.00	0.00	0.00	0.00
640-00-44271-000-000	INTEREST - REV BONDS	0.00	0.00	235,298.00	-235,298.00	0.00
640-00-44272-000-000	INTEREST INTERFUND LOAN	0.00	0.00	65,617.00	-65,617.00	0.00
640-00-44273-000-000	INTEREST INTERFUND LOAN	0.00	0.00	0.00	0.00	0.00
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LICENSES AND PERMITS		0.00	0.00	350,915.00	-350,915.00	0.00
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640-00-46200-000-000	REC CHARGES	0.00	136,915.49	545,414.00	-408,498.51	25.10
640-00-46210-000-000	UNMETERED SALES	0.00	485.52	1,946.00	-1,460.48	24.95
640-00-46220-000-000	METERED SALES	0.00	306,665.51	1,390,317.00	-1,083,651.49	22.06
640-00-46230-000-000	MISC SEWER REVENUES	0.00	63.80	30,164.00	-30,100.20	0.21
640-00-46310-000-000	LATE CHARGES	0.00	990.03	2,385.00	-1,394.97	41.51
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PUBLIC CHARGES FOR SERVICES		0.00	445,120.35	1,970,226.00	-1,525,105.65	22.59
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Total Revenues		0.00	445,120.35	2,321,141.00	-1,876,020.65	19.18

Fund: 640 - SEWER

Account Number		2026 April	2026 Actual 04/30/2026	2026 Budget	Budget Status	% of Budget
640-00-54030-000-000	DEPRECIATION EXPENSE	0.00	0.00	584,124.00	584,124.00	0.00
640-00-54082-000-000	FICA/MEDICARE	1,911.64	5,894.10	0.00	-5,894.10	0.00
HEALTH AND HUMAN SERVICES		1,911.64	5,894.10	584,124.00	578,229.90	1.01
640-00-57000-000-000	COLLECTION SYSTEM REP	0.00	0.00	0.00	0.00	0.00
640-00-57001-000-000	COLLECTION SYSTEM CREDI	0.00	0.00	0.00	0.00	0.00
640-00-57010-000-000	DEBT RETIREMENT	0.00	0.00	0.00	0.00	0.00
640-00-57011-000-000	DEBT RETIREMENT CLEARIN	0.00	0.00	0.00	0.00	0.00
640-00-57020-000-000	REDEMPTION	0.00	0.00	0.00	0.00	0.00
640-00-57021-000-000	REDEMPTION CLEARING	0.00	0.00	0.00	0.00	0.00
640-00-57030-000-000	GENERAL REPLACEMENT	0.00	0.00	0.00	0.00	0.00
640-00-57031-000-000	GENERAL REPLACEMENT	0.00	0.00	0.00	0.00	0.00
640-00-57040-000-000	WWTP EQUIP REPLACEMENT	0.00	0.00	0.00	0.00	0.00
640-00-57041-000-000	WWTP EQUIP REPLACEMENT	0.00	0.00	0.00	0.00	0.00
640-00-57070-000-000	2015 LOAN PRINCIPAL	0.00	0.00	0.00	0.00	0.00
640-00-57080-000-000	2017 LOAN PRINCIPAL	0.00	0.00	0.00	0.00	0.00
640-00-57090-000-000	SEWER INTERFUND LOAN TO UTIL	0.00	0.00	0.00	0.00	0.00
640-00-57091-000-000	SEWER INTERFUND LOAN CLEARING	0.00	0.00	0.00	0.00	0.00
640-00-57100-000-000	SEWER LOAN TO WTR	0.00	0.00	0.00	0.00	0.00
640-00-57110-000-000	SEWER 2025 USDA LOAN	0.00	0.00	0.00	0.00	0.00
640-00-57120-000-000	SEWER 2025 DEBT PAYMENT RESERV	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00
640-00-58200-000-000	PLANT LABOR	19,979.33	60,857.76	329,686.00	268,828.24	18.46
640-00-58210-000-000	POWER & FUEL FOR PUMPIN	17,422.01	61,310.23	298,398.00	237,087.77	20.55
640-00-58241-000-000	CHEMICALS	5,637.82	28,899.06	76,350.00	47,450.94	37.85
640-00-58243-000-000	PHOSPHORUS TRADING CREDITS	0.00	3,200.00	10,900.00	7,700.00	29.36
640-00-58270-000-000	PLANT/PUMPING EXPENSES	1,719.68	11,362.10	83,652.00	72,289.90	13.58
640-00-58280-000-000	MEMBRANES	0.00	0.00	0.00	0.00	0.00
640-00-58300-000-000	LIFT LABOR	4,864.95	15,142.13	0.00	-15,142.13	0.00
640-00-58310-000-000	LIFT/COLLECTION SYSTEM	18,194.55	21,892.18	116,505.00	94,612.82	18.79
640-00-58350-000-000	EDUCATION LABOR	1,390.90	2,024.56	0.00	-2,024.56	0.00
640-00-58510-000-000	SWR PLANT OFFICE EXP	158.72	703.20	0.00	-703.20	0.00
DEBT SERVICE		69,367.96	205,391.22	915,491.00	710,099.78	22.44
640-00-59020-000-000	ACCTG & COLLECT	4,703.16	14,014.08	51,672.00	37,657.92	27.12
640-00-59030-000-000	MISC SUPPLY/EXPENSE	734.81	1,825.61	5,967.00	4,141.39	30.60
640-00-59050-000-000	JOINT METER EXPENSES	633.02	4,670.16	45,000.00	40,329.84	10.38
640-00-59200-000-000	ADMIN & GENERAL	4,839.12	14,517.36	46,095.00	31,577.64	31.49
640-00-59210-000-000	ADMIN OFFICE SUPPLIES	45.41	163.21	7,150.00	6,986.79	2.28
640-00-59230-000-000	AUDIT OUTSIDE SERVICES	2,940.00	2,940.00	24,639.00	21,699.00	11.93
640-00-59240-000-000	INSURANCE	0.00	0.00	28,799.00	28,799.00	0.00
640-00-59250-000-000	SAFETY/INJ & DAMAGES	0.00	3,965.15	5,794.00	1,828.85	68.44
640-00-59260-000-000	EMPLOYEE PENSION/BENEFIT	10,991.34	33,190.42	0.00	-33,190.42	0.00
640-00-59300-000-000	MISC GENERAL EXPENSE	1,957.41	12,319.57	13,584.00	1,264.43	90.69
640-00-59330-000-000	TRANSPORTATION EXPENSES	2,078.51	2,521.27	15,000.00	12,478.73	16.81
640-00-59350-000-000	MAINT GENERAL PLANT	670.20	7,574.34	12,500.00	4,925.66	60.59
640-00-59355-000-000	INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING USES		29,592.98	97,701.17	256,200.00	158,498.83	38.13

Fund: 640 - SEWER

Account Number	2026	2026	2026	Budget	% of
	April	Actual 04/30/2026	Budget	Status	Budget
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Total Expenses	100,872.58	308,986.49	1,755,815.00	1,446,828.51	17.60
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Net Totals	-100,872.58	136,133.86	565,326.00	429,192.14	24.08

Adopted City of Cumberland 2026 Salary Matrix

Step	City Admin	City Clerk	City Treasurer	Municipal Court Clerk	Library Director	Police Chief	Patrol Officers	Street Super	Street Crew	Utility Manager	Off Asst.	Bill Clerk	Water Op. Lead	Sewer Op. Lead	Operator	Sewer	Lineman	Electric Lineman	Chief Op Elec Gen	Operator Elec Gen	Admin Support	Police Clerk	Library Staff
1	\$63.30	\$33.29	\$37.49	\$21.67	\$29.40	\$40.84	\$31.79	\$35.27	\$27.64	\$57.55	\$27.14	\$26.65	\$38.65	\$36.35	\$31.02	\$51.76	\$47.93	\$52.32	\$47.56	\$18.53	\$25.53	\$15.53	
2	\$48.11	\$25.30	\$28.49	\$16.04	\$21.76	\$30.22	\$23.52	\$26.10	\$20.45	\$42.59	\$20.09	\$19.72	\$28.60	\$26.90	\$22.95	\$38.30	\$35.47	\$38.71	\$35.19	\$13.71	\$18.89	\$11.49	
3	\$49.38	\$25.96	\$29.24	\$16.90	\$22.93	\$31.06	\$24.16	\$28.80	\$21.00	\$43.74	\$20.63	\$20.25	\$29.37	\$27.62	\$23.57	\$39.34	\$36.43	\$39.76	\$36.15	\$14.08	\$19.40	\$11.80	
4	\$50.64	\$26.63	\$29.99	\$17.34	\$23.52	\$31.86	\$24.79	\$27.51	\$21.56	\$44.89	\$21.17	\$20.79	\$30.14	\$28.35	\$24.19	\$40.37	\$37.39	\$40.81	\$37.10	\$14.45	\$19.91	\$12.11	
5	\$51.91	\$27.29	\$30.74	\$17.77	\$24.11	\$32.68	\$25.43	\$28.21	\$22.11	\$46.04	\$21.71	\$21.32	\$30.92	\$28.08	\$24.81	\$41.41	\$38.34	\$41.85	\$38.05	\$14.82	\$20.42	\$12.42	
6	\$53.18	\$27.96	\$31.49	\$18.20	\$24.70	\$33.49	\$26.06	\$28.92	\$22.66	\$47.19	\$22.26	\$21.85	\$31.69	\$28.80	\$25.43	\$42.44	\$39.30	\$42.90	\$39.00	\$15.19	\$20.94	\$12.73	
7	\$54.44	\$28.63	\$32.24	\$18.64	\$25.29	\$34.31	\$26.70	\$29.62	\$23.21	\$48.34	\$22.80	\$22.39	\$32.46	\$30.53	\$26.05	\$43.48	\$40.26	\$43.94	\$39.95	\$15.56	\$21.45	\$13.05	
8	\$55.71	\$29.29	\$32.99	\$19.07	\$25.87	\$35.13	\$27.34	\$30.33	\$23.77	\$49.50	\$23.34	\$22.92	\$33.24	\$31.26	\$26.67	\$44.51	\$41.22	\$44.99	\$40.90	\$15.93	\$21.96	\$13.36	
9	\$56.97	\$29.96	\$33.74	\$19.50	\$26.46	\$36.76	\$28.61	\$31.74	\$24.87	\$51.80	\$24.43	\$23.99	\$34.78	\$32.71	\$27.91	\$46.58	\$43.14	\$47.08	\$42.80	\$16.67	\$22.98	\$13.98	
10	\$58.24	\$30.62	\$34.49	\$19.94	\$27.05	\$37.58	\$29.24	\$32.45	\$25.43	\$52.95	\$24.97	\$24.52	\$35.55	\$33.44	\$28.53	\$47.62	\$44.10	\$48.13	\$43.76	\$17.04	\$23.49	\$14.29	
11	\$59.51	\$31.29	\$35.24	\$20.37	\$27.64	\$38.39	\$29.88	\$33.15	\$25.98	\$54.10	\$25.51	\$25.05	\$36.33	\$34.16	\$29.15	\$48.66	\$45.05	\$49.18	\$44.71	\$17.42	\$24.00	\$14.60	
12	\$60.77	\$31.95	\$35.99	\$20.80	\$28.23	\$39.21	\$30.51	\$33.86	\$26.53	\$55.25	\$26.06	\$25.58	\$37.10	\$34.89	\$29.77	\$49.69	\$46.01	\$50.22	\$45.66	\$17.79	\$24.51	\$14.91	
13	\$62.04	\$32.62	\$36.74	\$21.24	\$28.81	\$40.03	\$31.15	\$34.56	\$27.08	\$56.40	\$26.60	\$26.12	\$37.87	\$35.62	\$30.40	\$50.73	\$46.97	\$50.22	\$45.66	\$18.16	\$25.02	\$15.22	
14	\$63.30	\$33.29	\$37.49	\$21.67	\$29.99	\$41.66	\$32.42	\$35.97	\$27.64	\$57.55	\$27.14	\$26.65	\$38.65	\$36.35	\$31.02	\$51.76	\$47.93	\$52.32	\$47.56	\$18.53	\$25.53	\$15.53	
15	\$64.57	\$33.95	\$38.24	\$22.10	\$29.99	\$42.48	\$33.06	\$36.68	\$28.74	\$58.70	\$27.69	\$27.18	\$39.42	\$37.07	\$31.64	\$52.80	\$48.89	\$53.36	\$48.51	\$18.90	\$26.04	\$15.84	
16	\$65.84	\$34.62	\$38.98	\$22.54	\$30.58	\$42.48	\$33.69	\$37.38	\$29.29	\$59.86	\$28.23	\$27.72	\$40.19	\$37.80	\$32.26	\$53.83	\$49.85	\$54.41	\$49.46	\$19.27	\$26.55	\$16.15	
17	\$67.10	\$35.28	\$39.73	\$22.97	\$31.17	\$43.29	\$33.69	\$37.38	\$29.29	\$61.01	\$28.77	\$28.25	\$40.96	\$38.53	\$32.88	\$54.87	\$50.81	\$55.45	\$50.41	\$19.64	\$27.06	\$16.46	
18	\$68.37	\$35.95	\$40.48	\$23.40	\$31.76	\$44.11	\$34.33	\$38.09	\$29.85	\$62.16	\$29.32	\$28.78	\$41.74	\$39.25	\$33.50	\$55.90	\$51.76	\$56.50	\$51.37	\$20.01	\$27.57	\$16.77	
19	\$69.63	\$36.61	\$41.23	\$23.84	\$32.34	\$44.93	\$34.96	\$38.79	\$30.40	\$63.31	\$29.86	\$29.32	\$42.51	\$39.98	\$34.12	\$56.94	\$52.72	\$57.55	\$52.32	\$20.38	\$28.08	\$17.08	
20	\$70.90	\$37.28	\$41.98	\$24.27	\$32.93	\$45.75	\$35.60	\$39.50	\$30.95	\$64.46	\$30.40	\$29.85	\$43.28	\$40.71	\$34.74	\$57.97	\$53.68	\$58.59	\$53.27	\$20.75	\$28.59	\$17.39	
21	\$72.17	\$37.94	\$42.73	\$24.70	\$33.52	\$46.56	\$36.24	\$40.20	\$31.51	\$65.61	\$30.94	\$30.38	\$44.06	\$41.43	\$35.36	\$59.01	\$54.64	\$59.64	\$54.22	\$21.12	\$29.11	\$17.70	
22	\$73.43	\$38.61	\$43.48	\$25.14	\$34.11	\$47.38	\$36.87	\$40.91	\$32.06	\$66.76	\$31.49	\$30.91	\$44.83	\$42.16	\$35.98	\$60.04	\$55.60	\$60.69	\$55.17	\$21.49	\$29.62	\$18.01	
23	\$74.70	\$39.28	\$44.23	\$25.57	\$34.70	\$48.20	\$37.51	\$41.62	\$32.61	\$67.91	\$32.03	\$31.45	\$45.60	\$42.89	\$36.60	\$61.08	\$56.56	\$61.73	\$56.12	\$21.86	\$30.13	\$18.33	
24	\$75.97	\$39.94	\$44.98	\$26.00	\$35.28	\$49.01	\$38.14	\$42.32	\$33.16	\$69.06	\$32.57	\$31.98	\$46.38	\$43.61	\$37.22	\$62.11	\$57.52	\$62.78	\$57.07	\$22.23	\$30.64	\$18.64	
25	\$77.23	\$40.61	\$45.73	\$26.44	\$35.87	\$49.83	\$38.78	\$43.03	\$33.72	\$70.21	\$33.12	\$32.51	\$47.15	\$44.34	\$37.84	\$63.15	\$58.47	\$63.82	\$58.02	\$22.60	\$31.15	\$18.95	
26	\$78.50	\$41.27	\$46.48	\$26.87	\$36.46	\$50.65	\$39.41	\$43.73	\$34.27	\$71.37	\$33.66	\$33.05	\$47.92	\$45.07	\$38.46	\$64.18	\$59.43	\$64.87	\$58.97	\$22.97	\$31.66	\$19.26	
27	\$79.76	\$41.94	\$47.23	\$27.30	\$37.05	\$51.46	\$40.05	\$44.44	\$34.82	\$72.52	\$34.20	\$33.58	\$48.69	\$45.80	\$39.08	\$65.22	\$60.39	\$65.92	\$59.93	\$23.34	\$32.17	\$19.57	