

City of New Haven Fiscal Year 2026-27 Budget



**Adopted by the Board of Aldermen
June 29, 2026**



Elected Officials

David Luecke – Mayor
Brenda Menke – Ward 1
Kyle Quick – Ward 1
Stephen Bertrand – Ward 2
Brad Zobrist – Ward 2



BUDGET FY 2026-2027

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City of New Haven

**101 Front Street
PO Box 236
New Haven, MO 63068**



Notice of Public Hearing City of New Haven

The Board of Aldermen of the City of New Haven will conduct a Public Hearing on **Monday, June 29, 2026**, at 4 p.m. at Public Works Facility, 205 Industrial Drive, New Haven, Missouri to hear comments on the proposed City of New Haven Fiscal Year 2026-27 Budget. Interested parties may comment during the Public Hearing at the specified date and time.

Copies of the FY 26-27 budget are available for review at New Haven City Hall, 101 Front Street during regular business hours (8:00 a.m. to 4:30 p.m.). If you need additional information please contact Sarah Skeen, City Administrator, by telephone at 573-500-2530 or by email at sarah.skeen@newhavenmo.org

The City of New Haven is working to comply with the American with Disabilities Act mandates. Individuals who require accommodation to attend a meeting should contact City Hall (573-500-2530) at least twenty-four hours in advance.

Published by the order of the
Board of Aldermen
Deborah Williams
City Clerk
Publish in the New Haven Independent News June 10th , 2026



City Of New Haven

**101 Front Street
PO Box 236
New Haven, MO 63068**



June 29, 2026

To the Honorable Mayor David Luecke, Members of the Board of Aldermen, and Citizens of New Haven,

Pursuant to the provision of Section 67.010 of the Revised Statutes of Missouri, the Fiscal Year 2027 budget for the City of New Haven is hereby submitted. The annual budget for fiscal year 2026-2027 as proposed represents a policy document, operations guide, a communication guide, and financial plan of the City of New Haven.

The adoption of the budget is the single most important function of a City's Governing Body and Administration. The budget is the principal policy management tool for the Governing Body, an operations plan for Administration, a communication guide, and financial plan of the City of New Haven. The annual budget process includes key discussions between elected officials and staff regarding the levels of service to be provided and desired projects with available revenues and reserves.

This financial plan was developed over several months with input from department heads, staff, finance committee, Mayor, and Aldermen.

A public hearing on the proposed budget will be held on June 29, 2026, prior to Board of Aldermen adoption. The final adoption of the annual budget is to take place following the public hearing on June 29, 2026, at the Special Meeting of the Board of Aldermen.

The annual operating budget is a dynamic fiscal planning tool. It is important to recognize that changing conditions and revised priorities may result in amendments to department or fund budgets throughout the year.

The budget document includes an overview showing the revenues and expenditures summaries for all funds in the FY '27 proposed budget. Proposed revenues and expenditures for the 2026-27 budget year are shown in line-item detail. Each budget detail includes five columns reading from right to left: the proposed 2026-27 adopted budget; actual to date for year 2025-26, prior year 2025-26 adopted / amended budget; and actual for year 2024-2025 and year 2023-24. Showing multiple years of planned and actual resources and expenditures allows for a multi-year comparative analysis of the financial condition of the City.



City Of New Haven

**101 Front Street
PO Box 236
New Haven, MO 63068**



The budget in total represents the City's best effort to provide the highest level of service to the citizens of New Haven at the lowest possible cost. The City of New Haven provides the following government programs and services: General Administrative services, Police and Public Safety, Emergency Management, Water, Sewer and Natural Gas service, Street Maintenance and Improvement, Planning and Zoning, Economic Development, Building Inspection and Code Enforcement, Trash Pick-up, Recycling and Compost, and Parks and Recreation.

The city has approximately \$2.8 million in debt obligations, with total debt services budgeted at \$425,399 in FY 2026-27. A summary of outstanding debt obligations is included in the budget documents.

Capital Project expenditures are proposed at \$1,025,918 for various equipment and vehicles, street improvements, water and sewer projects, and building improvements, as detailed in the summary of Capital Expenditures.

We would like to thank the Mayor, Board of Aldermen, Department Heads, staff and all those who have helped in preparing the budget document and the supporting materials. The Department Heads and staff also strive to fulfill their roles as public servants and to provide the level of services the citizens of New Haven have come to expect. This budget document reflects the commitment and excellent teamwork of City employees and leaders.

Respectfully submitted,

Sarah Skeen
City Administrator

BILL NO. _____

ORDINANCE NO. _____

INTRODUCED BY ALDERMAN _____

AN ORDINANCE APPROVING AND ADOPTING THE 2026-2027 FINANCIAL BUDGET FOR THE CITY OF NEW HAVEN, FRANKLIN COUNTY, MISSOURI, FOR THE FISCAL YEAR COMMENCING JULY 1, 2026 AND ENDING JUNE 30, 2027

WHEREAS, Section 67.010 of the Revised Statutes of Missouri, provides that each political subdivision of the state adopt an annual budget; and

WHEREAS, the Board of Aldermen of the City of New Haven, Missouri has reviewed the proposed FY 2026-27 budget at a special meeting held on **June 29th** and has made certain recommendations pertaining to revenues and expenditures contained within said budget; and

WHEREAS, the final proposed budget meets the requirements of Section 67.010 of the Revised Statutes of Missouri and further has been submitted to the Board of Aldermen for a public hearing; and

WHEREAS, a Public Hearing was held on **June 29th** by the Board of Aldermen on the final proposed budget and, following the public hearing, has recommended a final budget be presented for adoption by a vote of the Board;

NOW, THEREFORE, BE IT ORDAINED BY BOARD OF ALDERMEN OF THE CITY OF NEW HAVEN, MISSOURI, AS FOLLOWS:

SECTION ONE.

The budget of anticipated cash revenue and cash disbursements, as submitted by the City Administrator of the City of New Haven, Missouri for the fiscal year commencing July 1, 2026 and ending June 30, 2027, which operating and capital budget is attached hereto and made part hereof, is hereby approved and adopted as the Operating and Capital Budget of the City of New Haven and shall not be modified or amended without official action of the Board of Aldermen.

SECTION TWO.

The schedule of employee salaries and wages, fringe benefits and other personnel costs as set out in the adopted Budget herein is hereby approved and shall not be modified or amended without official action of the Board of Aldermen.

SECTION THREE.

The City Administrator is hereby authorized and directed to take the necessary actions to implement the intent of this Budget, including the expenditure of funds for wages, salaries, fringe benefits, and other personnel costs, contracted services, general operating

expenses, fund transfers, debt service and capital outlay, except those expenditures as provided by law or ordinance which require prior approval by the Board of Aldermen.

SECTION FOUR.

The City Clerk is hereby authorized and directed to pay certain recurring obligations of the City as authorized in the adopted Budget, and which shall come due from time to time, including the following:

- a. Employee salaries, wages and other personnel costs
- b. Invoices / bills from any utility provider or contracted solid waste collection service provider
- c. Invoices / bills from any health or medical insurance provider
- d. Invoices / bills for debt service payments
- e. Payments of obligations required by Missouri law, including but not limited to payments of sales taxes, and water and wastewater fees
- f. Fund transfers as set out in the Operating and Capital Budget
- g. Professional development
- h. Municipal Gas Commission of East Central Missouri, natural gas delivery
- i. City of Hermann, transportation of natural gas
- j. Refunds of utility deposits

All payments made pursuant to this authorization shall be presented to the Board of Aldermen on a regular monthly basis with all other invoices, bills and other obligations of the City, and may be subject to further official Board action.

SECTION FIVE.

This Ordinance shall take effect and be in full force from and after its passage and approval.

Read two times and passed by the Board of Aldermen this 29th day of June 2026.

Approved by the Mayor on this 29th day of June 2026.

David Luecke,
Mayor

ATTEST:

Deborah Williams,
City Clerk

**Final FY 2026 -2027
Budget Summary**

Revenues	Actual	Actual	Adopt/Amended	YTD 6/22/2026	Proposed
	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
General Revenue	\$1,449,680	\$1,418,169	\$1,874,588	\$1,803,080	\$1,842,300
Park Maintenance and Improvement	\$90,646	\$91,108	\$104,950	\$96,694	\$99,500
Park Board	\$379,328	\$363,851	\$643,454	\$490,602	\$478,628
Natural Gas	\$1,494,132	\$1,081,936	\$1,088,975	\$1,025,542	\$1,110,150
Transportation Tax	\$140,587	\$134,714	\$143,000	\$134,378	\$192,000
Motor Fuel	\$91,690	\$97,580	\$114,300	\$107,310	\$111,000
Capital Improvements Sales Tax	\$469,649	\$306,535	\$338,920	\$325,277	\$412,000
Water	\$412,304	\$486,310	\$614,250	\$564,988	\$565,550
Sewer	\$624,982	\$622,946	\$960,179	\$901,694	\$842,560
CIPRF	\$453	\$448	\$226,000	\$221,390	\$15,000
Total Revenues	\$5,153,452	\$4,603,597	\$6,108,616	\$5,670,955	\$5,668,688

Reserves and Balances,
(bank cash report)

	Actual	Actual	Adopt/Amended	YTD 6/22/2026	Proposed
<u>Fund (includes restricted accts)</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
General Fund	\$741,432	\$875,000	\$448,333	\$554,091	\$600,000
Riverfront Site Restricted	\$30,316	\$30,312	\$30,344	\$30,809	\$31,000
Prop P Restrict	\$100,721	\$70,000	\$202,399	\$48,409	\$40,000
Restrict Police Donation	\$33,322	\$33,350	\$33,352	\$18,690	\$19,000
Prop P Reserve	\$14,763	\$20,000	\$19,878	\$20,183	\$21,000
ARPA	\$214,587	\$214,575	\$214,785	\$0	\$0
Tourism	\$0	\$0	\$0	\$9,462	\$10,000
Park Maintenance and Improvement	\$55,911	\$35,000	\$55,646	\$6,850	\$7,000
Park Board	\$171,035	\$155,000	\$157,324	\$210,923	\$263,000
Park Board Dedicated Property tax	\$106,335	\$130,000	\$201,196	\$154,921	\$155,000
Park Downtown Donations	\$22,582	\$0	\$22,582	\$1,684	\$0
Natural Gas	\$1,248,837	\$700,000	\$1,486,236	\$1,589,197	\$1,600,000
Transportation Tax	\$125,311	\$50,000	\$174,254	\$182,759	\$165,000
Motor Fuel	\$118,144	\$35,000	\$178,527	\$234,004	\$220,000
Capital Improvements Sales Tax	\$115,221	\$95,000	\$208,966	\$211,620	\$225,000
Water	\$255,110	\$195,000	\$390,579	\$331,145	\$425,000
Sewer	\$486,290	\$275,000	\$375,212	\$486,018	\$500,000
Capital Improvements Project Reserve	\$448,905	\$450,000	\$449,315	\$320,752	\$110,000
COP 2019-LS No. 4	\$198,717	\$198,684	\$198,850	\$0	\$0
Total Reserves and Balances	\$4,487,539	\$3,561,921	\$4,847,778	\$4,411,514	\$4,391,000

**Final FY 2026 -2027
Budget Summary**

	Actual	Actual	Adopt/Amended	YTD 6/22/2026	Proposed
Fund	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 26-27
General Fund					
General Administration	\$555,857	\$558,375	\$858,674	\$785,310	\$718,350
Street Department (Public Works)	\$288,639	\$155,941	\$148,122	\$137,710	\$219,750
Police Department	\$643,610	\$756,719	\$769,714	\$695,126	\$854,900
Emergency Management	\$9,050	\$6,636	\$9,660	\$7,522	\$26,100
Municipal Court	\$34,894	\$30,652	\$3,820	\$3,060	\$0
Total General Fund operating expenditures (no capital outlay)	\$1,532,050	\$1,508,323	\$1,789,990	\$1,628,728	\$1,819,100
Park Maintenance and Improvement	\$85,000	\$90,000	\$145,000	\$145,000	\$99,500
Park Board	\$327,890	\$270,778	\$421,078	\$396,953	\$389,368
Natural Gas	\$1,017,089	\$889,778	\$995,972	\$912,420	\$1,037,112
Transportation Tax	\$148,779	\$72,276	\$161,900	\$136,071	\$209,200
Motor Fuel	\$23,015	\$28,727	\$60,100	\$59,581	\$125,000
Capital Improvements Sales Tax	\$270	\$0	\$500	\$241	\$500
Water	\$318,656	\$358,923	\$471,344	\$346,543	\$474,514
Sewer	\$560,601	\$679,404	\$818,898	\$709,230	\$788,420
CIPRF	\$0	\$100	\$360,100	\$360,000	\$225,200
Total Operating Expenditures (no capital outlay)	\$2,481,300	\$2,389,986	\$3,434,892	\$3,066,039	\$3,348,814
Capital Outlay					
Fund	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 26-27
General Fund					
General Administration	\$0	\$0	\$11,300	\$10,465	\$1,000
Street Department (Public Works)	\$31,018	\$12,907	\$18,500	-\$6,607	\$25,000
Police Department	\$0	\$69,417	\$419,000	\$415,596	\$103,800
Emergency Management	\$0	\$0	\$0	\$0	\$0
Total General Fund	\$31,018	\$82,324	\$448,800	\$419,454	\$129,800
Park Board	\$0	\$5,300	\$176,444	\$55,557	\$63,378
Natural Gas	\$0	\$0	\$39,650	\$0	\$184,240
Transportation Tax	\$0	\$0	\$0	\$0	\$0
Motor Fuel	\$0	\$0	\$0	\$0	\$0
Capital Improvements Sales Tax	\$486,620	\$121,122	\$350,000	\$323,690	\$400,000
Water	\$0	\$2,940	\$218,834	\$177,060	\$44,500
Sewer	\$0	\$0	\$560,579	\$129,679	\$206,000
CIPRF	\$0	\$0	\$0	\$0	\$0
Total Capital Outlay	\$486,620	\$129,362	\$1,345,507	\$685,986	\$898,118
Total All Expenditures	\$4,530,988	\$4,109,995	\$7,019,189	\$5,800,207	\$6,195,832

**Final FY 2026 -2027
Budget Summary**

	Actual FY 23-24	Actual FY 24-25	Adopt/Amended FY 25-26	YTD 6/22/2026 FY 25-26	Proposed FY 26-27
General Revenue	\$1,563,068	\$1,590,647	\$2,238,790	\$2,048,182	\$1,948,900
Park Maintenance	\$85,000	\$90,000	\$145,000	\$145,000	\$99,500
Park Board	\$327,890	\$276,078	\$597,522	\$452,510	\$452,746
Natural Gas	\$1,017,089	\$889,778	\$1,035,622	\$912,420	\$1,221,352
Transportation Tax	\$148,779	\$72,276	\$161,900	\$136,071	\$209,200
Motor Fuel	\$23,015	\$28,727	\$60,100	\$59,581	\$125,000
Capital Improvement Tax	\$486,890	\$121,122	\$350,500	\$323,931	\$400,500
Water	\$318,656	\$361,863	\$690,178	\$523,603	\$519,014
Sewer	\$560,601	\$679,404	\$1,379,477	\$838,909	\$994,420
CIPRF	\$0	\$100	\$360,100	\$360,000	\$225,200
Total all expenditures	\$4,530,988	\$4,109,995	\$7,019,189	\$5,800,207	\$6,195,832

FY 2026-27 Line Item Budget
(use budget worksheet, bold is calculated)

GENERAL FUND SUMMARY

Fund No. 01	(use bank cash report)	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
Gen. Revenue		FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 26-27
	Reserves & balances				6/22/2026	
Restrict acct	Riverfront Site Fund	\$ 30,316	\$ 30,344	\$ -	\$ 30,809	\$ 31,000
Restrict acct	Jean Panhorst Fund	\$ 33,322	\$ 33,350	\$ 28,000	\$ 18,690	\$ 19,000
Restrict acct	PROP P restricted	\$ 100,721	\$ 202,399	\$ 100,000	\$ 48,409	\$ 49,000
Restrict acct	PROP P Reserve	\$ 69,360	\$ 19,878	\$ 20,000	\$ 20,183	\$ 21,000
Restrict acct	ARPA	\$ 214,588	\$ 214,785	\$ 50,000	\$ -	\$ -
Restrict acct	Tourism	\$ -	\$ -	\$ -	\$ 9,462	\$ 10,000
	Beginning Cash Balance	\$ 741,432	\$ 949,120	\$ 500,000	\$ 554,091	\$ 600,000
TOTAL CASH/RESERVES		\$ 1,189,739	\$ 1,449,876	\$ 698,000	\$ 681,644	\$ 730,000
TOTAL REVENUE		\$ 1,427,498	\$ 1,416,085	\$ 1,872,488	\$ 1,836,639	\$ 1,839,500
TOTAL REVENUES plus RESERVES		\$ 2,168,930	\$ 2,365,205	\$ 2,372,488	\$ 2,390,730	\$ 2,439,500
(does not included restricted acct)						

REVENUES

Property Taxes	\$ 379,151	\$ 376,280	\$ 421,515	\$ 416,854	\$ 511,000
Taxes	\$ 679,840	\$ 682,128	\$ 665,700	\$ 683,947	\$ 807,000
Licenses	\$ 14,647	\$ 13,451	\$ 13,400	\$ 1,967	\$ 13,900
Permits & Fees	\$ 13,884	\$ 27,496	\$ 30,000	\$ 31,599	\$ 32,000
Municipal Court	\$ 22,184	\$ 2,084	\$ 2,100	\$ 1,717	\$ 2,800
Charges for services	\$ 258,765	\$ 273,646	\$ 289,700	\$ 261,950	\$ 287,400
Rental income	\$ 32,383	\$ 29,813	\$ 32,523	\$ 32,523	\$ 32,400
Miscellaneous	\$ 384	\$ 349	\$ 700	\$ 581	\$ -
Special Assessments	\$ -	\$ -	\$ 3,200	\$ 987	\$ 1,500
Transfer In	\$ 9,000	\$ -	\$ 378,000	\$ 378,736	\$ 84,000
Grant Funding	\$ 500	\$ -	\$ 6,000	\$ 4,489	\$ 50,000
Donation / Other	\$ 475	\$ -	\$ 8,650	\$ 8,775	\$ 5,000
TOTAL OPERATING REVENUE	\$ 1,411,213	\$ 1,405,246	\$ 1,851,488	\$ 1,824,126	\$ 1,827,000
Interest	\$ 1,284	\$ 1,151	\$ 20,000	\$ 11,782	\$ 10,000
Other Finance Source	\$ 15,000	\$ 9,688	\$ 1,000	\$ 731	\$ 2,500
TOTAL ALL REVENUES	\$ 1,427,498	\$ 1,416,085	\$ 1,872,488	\$ 1,836,639	\$ 1,839,500

EXPENDITURES

General Administration	\$ 555,857	\$ 558,375	\$ 858,674	\$ 785,310	\$ 718,350
Street Department/Public Works	\$ 288,639	\$ 155,941	\$ 148,122	\$ 137,710	\$ 219,900
Police Department	\$ 643,610	\$ 756,719	\$ 769,714	\$ 695,126	\$ 934,800
Emergency Management	\$ 9,050	\$ 6,636	\$ 9,660	\$ 7,546	\$ 26,100
Municipal Court	\$ 34,894	\$ 30,652	\$ 3,820	\$ 3,729	\$ -
Industrial Buildings	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENDITURES	\$ 1,532,050	\$ 1,508,324	\$ 1,789,990	\$ 1,629,421	\$ 1,899,150

CAPITAL OUTLAY

General Administration	\$	-	\$	-	\$	11,300	\$	10,465	\$	1,000
Street Department/Public Works	\$	31,018	\$	12,907	\$	18,500	\$	(6,607)	\$	23,000
Police Department	\$	-	\$	69,417	\$	419,000	\$	415,596	\$	62,000
Municipal Court	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL CAPITAL OUTLAY	\$	31,018	\$	82,324	\$	448,800	\$	419,454	\$	86,000
TOTAL ALL EXPENDITURES	\$	1,563,068	\$	1,590,648	\$	2,238,790	\$	2,048,875	\$	1,985,150
TOTAL BALANCE	\$	(135,570)	\$	(174,563)	\$	(366,302)	\$	(212,236)	\$	(145,650)

The change in cash balance is a negative and will be covered by prior year fund balance

OPERATING

OPERATING REVENUES	\$	1,411,213	\$	1,405,246	\$	1,851,488	\$	1,824,126	\$	1,827,000
OPERATING EXPENDITURES	\$	1,532,050	\$	1,508,324	\$	1,789,990	\$	1,629,421	\$	1,899,150
OPERATING BALANCE (DEFICIT)	\$	(120,837)	\$	(103,078)	\$	61,498	\$	194,705	\$	(72,150)

TOTAL REVENUE VS. EXPENDITURES

TOTAL REVENUES + RESERVES	\$	2,168,930	\$	2,365,205	\$	2,372,488	\$	2,390,730	\$	2,439,500
TOTAL OPERATING EXPENDITURES	\$	1,563,068	\$	1,590,648	\$	2,238,790	\$	1,629,421	\$	1,899,150
FUND BALANCE (DEFICIT)	\$	605,862	\$	774,557	\$	133,698	\$	761,309	\$	540,350

FUND BALANCE (PCT)	38.76%	48.69%	5.97%	46.72%	28.45%
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FY 2025-26 Line Item Budget
(use budget worksheet, bold is calculated)

PARK MAINTENANCE AND IMPROVEMENT SUMMARY

Fund No. 02 (use bank cash report)	ACTUAL		ACTUAL		BUDGET	ACTUAL		BUDGET
PMI	FY 23-24		FY 24-25		FY 25-26	FY 25-26		FY 26-27
						6/22/2026		
Reserves & balances								
Savings / Reserves	\$	-	\$	-	\$	-	\$	-
Beginning Cash Balance	\$	55,911	\$	55,646	\$	50,000	\$	6,850
TOTAL CASH/RESERVES	\$	55,911	\$	55,646	\$	50,000	\$	6,850
TOTAL REVENUES	\$	90,646	\$	91,108	\$	104,950	\$	96,694
TOTAL REVENUES plus RESERVES	\$	146,557	\$	146,754	\$	154,950	\$	103,544
REVENUES								
Property Taxes	\$	90,592	\$	91,029	\$	103,750	\$	95,800
TOTAL OPERATING REVENUE	\$	90,592	\$	91,029	\$	103,750	\$	95,800
Miscellaneous	\$	-	\$	-	\$	-	\$	-
Interest	\$	54	\$	79	\$	1,200	\$	894
TOTAL ALL REVENUES	\$	90,646	\$	91,108	\$	104,950	\$	96,694
EXPENDITURES								
Transfers	\$	85,000	\$	90,000	\$	145,000	\$	145,000
TOTAL EXPENDITURES	\$	85,000	\$	90,000	\$	145,000	\$	145,000
TOTAL BALANCE	\$	5,646	\$	1,108	\$	(40,050)	\$	(48,306)
The change in cash balance is a negative and will be covered by prior year fund balance								
OPERATING								
OPERATING REVENUES	\$	90,592	\$	91,029	\$	103,750	\$	95,800
OPERATING EXPENDITURES	\$	85,000	\$	90,000	\$	145,000	\$	145,000
OPERATING BALANCE (DEFICIT)	\$	5,592	\$	1,029	\$	(41,250)	\$	(49,200)
TOTAL REVENUE VS. EXPENDITURES								
TOTAL REVENUES + RESERVES	\$	146,557	\$	146,754	\$	154,950	\$	103,544
TOTAL OPERATING EXPENDITURES	\$	85,000	\$	90,000	\$	145,000	\$	145,000
FUND BALANCE (DEFICIT)	\$	61,557	\$	56,754	\$	9,950	\$	(41,456)
FUND BALANCE (PCT)		72.42%		63.06%		6.86%		-28.59%
								7.04%

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FY 2026-27 line Item Budget

PARK BOARD SUMMARY

(use budget worksheet, bold is calculated)

Fund No. 03	(use bank cash report)	ACTUAL FY 23-24	ACTUAL FY 24-25	BUDGET FY 25-26	ACTUAL FY 25-26 6/22/2026	BUDGET FY 26-27
PARK BOARD	Reserves & balances					
	Savings	\$ 153,093	\$ 128,359	\$ 100,000	\$ 122,760	\$ 123,000
	Beginning Cash Balance	\$ 17,942	\$ 28,966	\$ 20,000	\$ 88,163	\$ 90,000
	Dedicated Park Tax Pool	\$ 106,335	\$ 201,196	\$ 130,000	\$ 154,921	\$ 155,000
	Downtown Playground donation	\$ 22,582	\$ 22,582	\$ 22,582	\$ 1,684	\$ 17,000
TOTAL CASH/RESERVES		\$ 299,952	\$ 381,103	\$ 272,582	\$ 367,527	\$ 385,000
TOTAL REVENUES		\$ 379,328	\$ 363,851	\$ 643,454	\$ 490,602	\$ 478,628
TOTAL REVENUES plus RESERVES		\$ 679,280	\$ 744,954	\$ 916,036	\$ 858,129	\$ 863,628

REVENUES

Dedicated Property Tax	\$ 145,766	\$ 162,630	\$ 165,920	\$ 152,200	\$ 167,500
Taxes	\$ 67,725	\$ 67,278	\$ 70,000	\$ 65,620	\$ 83,500
Miscellaneous	\$ 25	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ 85,000	\$ 90,000	\$ 145,000	\$ 145,000	\$ 99,500
Grant Funding	\$ 2,425	\$ 3,000	\$ 91,972	\$ 33,594	\$ 63,628
Donations	\$ 26,900	\$ 1,000	\$ 93,122	\$ 31,413	\$ -
Municipal Pool	\$ 42,930	\$ 32,829	\$ 52,000	\$ 40,110	\$ 52,000
City Park Rental (ball fields pavilion)	\$ 8,250	\$ 6,848	\$ 7,190	\$ 6,145	\$ 7,500
TOTAL OPERATING REVENUE	\$ 379,021	\$ 363,585	\$ 625,204	\$ 474,081	\$ 473,628

Interest	\$ 307	\$ 266	\$ 7,200	\$ 5,470	\$ 5,000
Other Finance Source	\$ -	\$ -	\$ 11,050	\$ 11,050	\$ -
TOTAL ALL REVENUES	\$ 379,328	\$ 363,851	\$ 643,454	\$ 490,602	\$ 478,628

EXPENDITURES

Parks Department	\$ 67,436	\$ 12,849	\$ 123,850	\$ 119,683	\$ 89,650
Pool Department	\$ 256,366	\$ 255,212	\$ 292,853	\$ 272,545	\$ 291,818
Admin Department	\$ 4,088	\$ 2,717	\$ 4,375	\$ 4,725	\$ 7,900
TOTAL OPERATING EXPENDITURES	\$ 327,890	\$ 270,778	\$ 421,078	\$ 396,953	\$ 389,368

CAPITAL OUTLAY

Parks Department	\$ -	\$ 5,300	\$ 176,444	\$ 55,557	\$ 63,378
Pool Department	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Department	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ 5,300	\$ 176,444	\$ 55,557	\$ 63,378
TOTAL ALL EXPENDITURES	\$ 327,890	\$ 276,078	\$ 597,522	\$ 452,510	\$ 452,746
TOTAL BALANCE	\$ 51,438	\$ 87,773	\$ 45,932	\$ 38,092	\$ 25,882

The change in cash balance is a negative and will be covered by prior year fund balance

OPERATING

OPERATING REVENUES	\$ 379,021	\$ 363,585	\$ 625,204	\$ 474,081	\$ 473,628
OPERATING EXPENDITURES	\$ 327,890	\$ 270,778	\$ 421,078	\$ 396,953	\$ 389,368
OPERATING BALANCE (DEFICIT)	\$ 51,131	\$ 92,807	\$ 204,126	\$ 77,129	\$ 84,260

TOTAL REVENUE VS. EXPENDITURES

TOTAL REVENUES + RESERVES	\$ 679,280	\$ 744,954	\$ 916,036	\$ 858,129	\$ 863,628
TOTAL OPERATING EXPENDITURES	\$ 327,890	\$ 270,778	\$ 421,078	\$ 396,953	\$ 389,368
FUND BALANCE (DEFICIT)	\$ 351,390	\$ 474,176	\$ 494,958	\$ 461,176	\$ 474,260
FUND BALANCE (PCT)	107.17%	175.12%	117.55%	116.18%	121.80%

(12)

FY 2026-27 line Item Budget
(use budget worksheet, bold is calculated)

NATURAL GAS SUMMARY

Fund No. 04 (bank cash report)	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
Natural Gas	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 26-27
				6/22/2026	
Reserves & balances					
Savings	\$ 201,355	\$ 210,156	\$ 800,000	\$ 1,106,709	\$ 1,110,000
Beginning Cash Balance	\$ 1,047,482	\$ 1,047,482	\$ 500,000	\$ 482,488	\$ 483,000
TOTAL CASH/RESERVES	\$ 1,248,837	\$ 1,257,638	\$ 1,300,000	\$ 1,589,197	\$ 1,593,000
TOTAL REVENUES	\$ 1,494,132	\$ 1,081,936	\$ 1,088,975	\$ 1,025,542	\$ 1,110,150
TOTAL REVENUES plus RESERVES	\$ 2,742,969	\$ 2,339,574	\$ 2,388,975	\$ 2,614,739	\$ 2,703,150

REVENUES

Charges for Services	\$ 1,101,685	\$ 997,941	\$ 981,700	\$ 927,807	\$ 1,022,350
Miscellaneous	\$ 360,757	\$ 71,135	\$ 400	\$ 513	\$ 650
Special Assessment	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In	\$ 12,000	\$ -	\$ 24,000	\$ 24,000	\$ 12,000
TOTAL OPERATING REVENUE	\$ 1,474,442	\$ 1,069,076	\$ 1,006,100	\$ 952,320	\$ 1,035,000
Interest	\$ 1,031	\$ 1,437	\$ 49,500	\$ 45,882	\$ 54,650
Other Financing Source	\$ 18,659	\$ 11,423	\$ 33,375	\$ 27,340	\$ 20,500
TOTAL ALL REVENUES	\$ 1,494,132	\$ 1,081,936	\$ 1,088,975	\$ 1,025,542	\$ 1,110,150

EXPENDITURES

Personnel Services	\$ 162,720	\$ 182,547	\$ 280,600	\$ 236,582	\$ 298,000
Operating Expenses	\$ 85,663	\$ 106,209	\$ 58,650	\$ 36,432	\$ 91,340
Contracted Services	\$ 755,094	\$ 802,200	\$ 568,181	\$ 555,900	\$ 626,300
Other Expenses	\$ 8,377	\$ 1,172	\$ 10,050	\$ 6,597	\$ 8,400
Debt Service	\$ 5,234	\$ 5,033	\$ 13,072	\$ 8,936	\$ 13,072
TOTAL OPERATING EXPENDITURES	\$ 1,017,089	\$ 1,097,161	\$ 930,553	\$ 844,447	\$ 1,037,112
Capital Outlay	\$ -	\$ -	\$ 39,650	\$ -	\$ 161,500
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 39,650	\$ -	\$ 161,500
TOTAL EXPENDITURES	\$ 1,017,089	\$ 1,097,161	\$ 970,203	\$ 844,447	\$ 1,198,612
TOTAL BALANCE	\$ 477,044	\$ (15,225)	\$ 118,772	\$ 181,096	\$ (88,462)

The change in cash balance is a negative and will be covered by prior year fund balance

OPERATING

OPERATING REVENUES	\$ 1,474,442	\$ 1,069,076	\$ 1,006,100	\$ 952,320	\$ 1,035,000
OPERATING EXPENDITURES	\$ 1,017,089	\$ 1,097,161	\$ 930,553	\$ 844,447	\$ 1,037,112
OPERATING BALANCE (DEFICIT)	\$ 457,353	\$ (28,085)	\$ 75,547	\$ 107,873	\$ (2,112)

TOTAL REVENUE VS. EXPENDITURES

TOTAL REVENUES + RESERVES	\$ 2,742,969	\$ 2,339,574	\$ 2,388,975	\$ 2,614,739	\$ 2,703,150
TOTAL OPERATING EXPENDITURES	\$ 1,017,089	\$ 1,097,161	\$ 930,553	\$ 844,447	\$ 1,037,112
FUND BALANCE (DEFICIT)	\$ 1,725,881	\$ 1,242,413	\$ 1,458,422	\$ 1,770,292	\$ 1,666,038
FUND BALANCE (PCT)	169.69%	113.24%	156.73%	209.64%	160.64%

FY 2026-27 line Item Budget
(use budget worksheet, bold is calculated)

TRANSPORTATION TAX SUMMARY

Fund No. 05	(bank cash report)	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
Tran. Tax		FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 26-27
	Reserves & balances				6/22/2026	
	Savings	\$ -	\$ -	\$ -	\$ -	\$ -
	Beginning Cash Balance	\$ 125,311	\$ 174,254	\$ 50,000	\$ 182,759	\$ 183,000
TOTAL CASH/RESERVES		\$ 125,311	\$ 174,254	\$ 50,000	\$ 127,068	\$ 183,000
TOTAL REVENUES		\$ 140,583	\$ 134,714	\$ 143,000	\$ 134,378	\$ 192,000
TOTAL REVENUES plus RESERVES		\$ 265,894	\$ 308,968	\$ 193,000	\$ 261,446	\$ 375,000

REVENUES

Taxes	\$ 135,457	\$ 134,557	\$ 130,000	\$ 121,716	\$ 135,000
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessment	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In	\$ 5,000	\$ -	\$ 10,000	\$ 10,000	\$ 55,000
TOTAL OPERATING REVENUE	\$ 140,457	\$ 134,557	\$ 140,000	\$ 131,716	\$ 190,000

Interest	\$ 126	\$ 157	\$ 3,000	\$ 2,662	\$ 2,000
Other Financing Source	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALL REVENUES	\$ 140,583	\$ 134,714	\$ 143,000	\$ 134,378	\$ 192,000

EXPENDITURES

Personnel Services	\$ 41,742	\$ 49,608	\$ 95,800	\$ 69,516	\$ 144,200
Operating Expenses	\$ 24,466	\$ 17,524	\$ 11,000	\$ 8,861	\$ 55,000
Contracted Services	\$ 7,571	\$ 5,144	\$ 5,100	\$ 7,694	\$ 10,000
Transfers Out	\$ 75,000	\$ -	\$ 50,000	\$ 50,000	\$ -
TOTAL OPERATING EXPENDITURES	\$ 148,779	\$ 72,276	\$ 161,900	\$ 136,071	\$ 209,200

TOTAL BALANCE	\$ (8,195)	\$ 62,439	\$ (18,900)	\$ (1,692)	\$ (17,200)
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The change in cash balance is a negative and will be covered by prior year fund balance

OPERATING

OPERATING REVENUES	\$ 140,457	\$ (134,557)	\$ 140,000	\$ 131,716	\$ 190,000
OPERATING EXPENDITURES	\$ 148,779	\$ 72,276	\$ 161,900	\$ 136,071	\$ 209,200
OPERATING BALANCE (DEFICIT)	\$ (8,321)	\$ (206,833)	\$ (21,900)	\$ (4,354)	\$ (19,200)

TOTAL REVENUE VS. EXPENDITURES

TOTAL REVENUES + RESERVES	\$ 265,894	\$ 308,968	\$ 193,000	\$ 261,446	\$ 375,000
TOTAL OPERATING EXPENDITURES	\$ 148,779	\$ 72,276	\$ 161,900	\$ 136,071	\$ 209,200
FUND BALANCE (DEFICIT)	\$ 117,116	\$ 236,693	\$ 31,100	\$ 125,376	\$ 165,800

FUND BALANCE (PCT)	78.72%	327.49%	19.21%	92.14%	79.25%
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FY 2026-27 line Item Budget
(use budget worksheet, bold is calculated)

MOTOR FUEL SUMMARY

Fund No. 06 (bank cash report)	ACTUAL		ACTUAL		BUDGET	ACTUAL		BUDGET
Motor Fuel	FY 23-24		FY 24-25		FY 25-26	FY 25-26		FY 26-27
						6/22/2026		
Reserves & balances								
Savings	\$	-	\$	-	\$	-	\$	-
Beginning Cash Balance	\$	118,144	\$	178,527	\$	35,000	\$	234,004
TOTAL CASH/RESERVES	\$	118,144	\$	178,527	\$	35,000	\$	235,000
TOTAL REVENUES	\$	91,690	\$	97,580	\$	114,300	\$	107,310
TOTAL REVENUES plus RESERVES	\$	209,834	\$	276,107	\$	149,300	\$	341,314
REVENUES								
Taxes	\$	88,595	\$	97,419	\$	105,000	\$	98,324
Transfer In	\$	3,000	\$	-	\$	6,000	\$	6,000
TOTAL OPERATING REVENUE	\$	91,595	\$	97,419	\$	111,000	\$	104,324
Interest	\$	95	\$	161	\$	3,300	\$	2,986
Other Financing Source	\$	-	\$	-	\$	-	\$	-
TOTAL ALL REVENUES	\$	91,690	\$	97,580	\$	114,300	\$	107,310
EXPENDITURES								
Operating Expenses	\$	23,015	\$	28,727	\$	10,100	\$	9,581
Transfers Out	\$	-	\$	-	\$	50,000	\$	50,000
TOTAL OPERATING EXPENDITURES	\$	41,692	\$	48,015	\$	60,100	\$	27,965
TOTAL BALANCE	\$	49,998	\$	49,565	\$	54,200	\$	79,345
The change in cash balance is a negative and will be covered by prior year fund balance								
OPERATING								
OPERATING REVENUES	\$	91,595	\$	97,419	\$	111,000	\$	104,324
OPERATING EXPENDITURES	\$	41,692	\$	48,015	\$	60,100	\$	27,965
OPERATING BALANCE (DEFICIT)	\$	49,903	\$	49,404	\$	50,900	\$	76,359
TOTAL REVENUE VS. EXPENDITURES								
TOTAL REVENUES + RESERVES	\$	209,834	\$	276,107	\$	149,300	\$	341,314
TOTAL OPERATING EXPENDITURES	\$	41,692	\$	48,015	\$	60,100	\$	27,965
FUND BALANCE (DEFICIT)	\$	168,142	\$	228,092	\$	89,200	\$	313,349
FUND BALANCE (PCT)		403.30%		475.04%		148.42%		1120.51%
								176.80%

FY 2026-27 line Item Budget
CAPITAL IMPROVEMENT SALES TAX SUMMARY

(use budget worksheet, bold is calculated)

Fund No. 08 (bank cash report)	ACTUAL		ACTUAL		BUDGET		ACTUAL		BUDGET	
CIST	FY 23-24		FY 24-25		FY 25-26		FY 25-26		FY 26-27	
Reserves & balances							6/22/2026			
Savings	\$	-	\$	-	\$	-	\$	-	\$	-
Beginning Cash Balance	\$	115,221	\$	208,966	\$	90,000	\$	211,620	\$	212,000
TOTAL CASH/RESERVES	\$	115,221	\$	208,966	\$	90,000	\$	211,620	\$	212,000
TOTAL REVENUES	\$	469,649	\$	306,535	\$	338,920	\$	325,277	\$	412,000
TOTAL REVENUES plus RESERVES	\$	584,870	\$	515,501	\$	428,920	\$	536,897	\$	624,000
REVENUES										
Taxes	\$	135,457	\$	134,557	\$	135,000	\$	121,716	\$	135,000
Special Assessments	\$	-	\$	-	\$	1,720	\$	1,703	\$	-
Interest	\$	181	\$	146	\$	2,200	\$	1,858	\$	2,000
Transfer In	\$	250,000	\$	-	\$	100,000	\$	100,000	\$	175,000
Grant Funding	\$	84,012	\$	171,831	\$	100,000	\$	100,000	\$	100,000
TOTAL ALL REVENUES	\$	469,649	\$	306,535	\$	338,920	\$	325,277	\$	412,000
EXPENDITURES										
Operating Expenses	\$	270	\$	-	\$	500	\$	241	\$	500
Engineering / Consulting	\$	-	\$	-	\$	-	\$	-	\$	-
Capital Outlay	\$	486,620	\$	121,122	\$	350,000	\$	323,690	\$	400,000
TOTAL EXPENDITURES	\$	486,890	\$	121,122	\$	350,500	\$	323,931	\$	400,500
TOTAL BALANCE	\$	(17,241)	\$	185,412	\$	(11,580)	\$	1,346	\$	11,500
OPERATING										
OPERATING REVENUES	\$	469,649	\$	306,535	\$	338,920	\$	325,277	\$	412,000
OPERATING EXPENDITURES	\$	486,890	\$	121,122	\$	350,500	\$	323,931	\$	354,200
OPERATING BALANCE (DEFICIT)	\$	(17,241)	\$	185,412	\$	(11,580)	\$	1,346	\$	57,800
TOTAL REVENUE VS. EXPENDITURES										
TOTAL REVENUES + RESERVES	\$	584,870	\$	515,501	\$	428,920	\$	536,897	\$	624,000
TOTAL ALL EXPENDITURES	\$	486,890	\$	121,122	\$	350,500	\$	323,931	\$	400,500
FUND BALANCE (DEFICIT)	\$	97,980	\$	394,378	\$	78,420	\$	212,966	\$	223,500
FUND BALANCE (PCT)		20.12%		325.60%		22.37%		65.74%		55.81%

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FY 2026-27 line Item Budget
(use budget worksheet, bold is calculated)

WATER FUND SUMMARY

Fund No. 09 (bank cash report)	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
WATER FUND	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 26-27
Reserves & balances				6/22/2026	
Repair & Replacement	\$ 162,587	\$ 270,579	\$ 205,000	\$ 144,566	\$ 145,000
Beginning Cash Balance	\$ 92,523	\$ 119,992	\$ 85,000	\$ 186,578	\$ 187,000
TOTAL CASH/RESERVES	\$ 255,110	\$ 390,571	\$ 290,000	\$ 331,144	\$ 332,000
TOTAL REVENUES	\$ 401,845	\$ 480,185	\$ 594,250	\$ 545,530	\$ 553,050
TOTAL REVENUES plus RESERVES	\$ 656,955	\$ 870,756	\$ 884,250	\$ 876,674	\$ 885,050
REVENUES					
Charges for Services	\$ 373,814	\$ 444,639	\$ 514,500	\$ 466,511	\$ 518,000
Rental Income	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,960	\$ 4,800
Miscellaneous	\$ 487	\$ 488	\$ 450	\$ 382	\$ 250
Transfer In	\$ 12,000	\$ -	\$ 48,000	\$ 48,042	\$ 12,000
Grants	\$ -	\$ 23,750	\$ -	\$ -	\$ -
TOTAL OPERATING REVENUES	\$ 391,102	\$ 473,677	\$ 567,750	\$ 519,895	\$ 535,050
Interest	\$ 284	\$ 382	\$ 6,500	\$ 6,176	\$ 5,500
Other Financing Source	\$ 10,459	\$ 6,125	\$ 20,000	\$ 19,458	\$ 12,500
TOTAL ALL REVENUE	\$ 401,845	\$ 480,185	\$ 594,250	\$ 545,530	\$ 553,050
EXPENDITURES					
Personnel Services Total	\$ 155,104	\$ 165,390	\$ 270,300	\$ 226,646	\$ 288,000
Operating Expenses	\$ 134,441	\$ 130,216	\$ 87,900	\$ 73,700	\$ 106,100
Contracted Services	\$ 19,562	\$ 68,641	\$ 57,950	\$ 34,313	\$ 39,100
Other Expenses	\$ 1,007	\$ 1,022	\$ 2,200	\$ 991	\$ 2,900
Debt Service	\$ 8,542	\$ (6,346)	\$ 52,994	\$ 10,893	\$ 38,414
TOTAL OPERATING EXPENSES	\$ 318,656	\$ 358,923	\$ 471,344	\$ 346,543	\$ 474,514
Capital Outlay	\$ -	\$ 2,940	\$ 218,834	\$ 177,060	\$ 26,500
TOTAL EXPENDITURES	\$ 318,656	\$ 361,863	\$ 690,178	\$ 523,603	\$ 501,014
TOTAL BALANCE	\$ 83,189	\$ 118,321	\$ (95,928)	\$ 21,927	\$ 52,036
The change in cash balance is a negative and will be covered by prior year fund balance					
OPERATING					
OPERATING REVENUES	\$ 391,102	\$ 473,677	\$ 567,750	\$ 519,895	\$ 535,050
OPERATING EXPENDITURES	\$ 318,656	\$ 358,923	\$ 471,344	\$ 346,543	\$ 474,514
OPERATING BALANCE (DEFICIT)	\$ 72,446	\$ 114,754	\$ 96,406	\$ 173,352	\$ 60,536
TOTAL REVENUE VS. EXPENDITURES					
TOTAL REVENUES + RESERVES	\$ 656,955	\$ 870,756	\$ 884,250	\$ 876,674	\$ 885,050
TOTAL OPERATING EXPENDITURES	\$ 318,656	\$ 358,923	\$ 471,344	\$ 346,543	\$ 474,514
FUND BALANCE (DEFICIT)	\$ 338,299	\$ 511,832	\$ 412,906	\$ 530,131	\$ 410,536
FUND BALANCE (PCT)	106.16%	142.60%	87.60%	152.98%	86.52%

FY 2026-27 line Item Budget
(use budget worksheet, bold is calculated)

SEWER FUND SUMMARY

Fund No. 11 (bank cash report)					
SEWER FUND	ACTUAL FY 23-24	ACTUAL FY 24-25	BUDGET FY 25-26	ACTUAL FY 25-26 6/22/2026	BUDGET FY 26-27
Reserves & balances					
Repair & Replacement	\$ 385,582	\$ 358,514	\$ 100,000	\$ 322,817	\$ 323,000
COP 2019 Project Fund	\$ 198,717	\$ 198,818	\$ 100,000	\$ -	\$ -
Beginning Cash Balance	\$ 100,708	\$ 16,698	\$ 175,000	\$ 163,201	\$ 164,000
TOTAL CASH/RESERVES	\$ 685,007	\$ 574,030	\$ 375,000	\$ 486,018	\$ 487,000
TOTAL REVENUES	\$ 614,982	\$ 616,821	\$ 940,179	\$ 882,236	\$ 830,060
TOTAL REVENUES plus RESERVES	\$ 1,299,989	\$ 1,190,851	\$ 1,315,179	\$ 1,368,253	\$ 1,317,060
REVENUES					
Charges for Services	\$ 592,040	\$ 609,801	\$ 639,000	\$ 582,779	\$ 643,500
Miscellaneous	\$ 61	\$ 62	\$ 100	\$ 62	\$ 60
Transfer in	\$ 12,000	\$ -	\$ 215,079	\$ 215,079	\$ 162,000
Grant Funding	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
TOTAL OPERATING REVENUES	\$ 604,101	\$ 609,863	\$ 904,179	\$ 847,920	\$ 805,560
Interest	\$ 882	\$ 833	\$ 16,000	\$ 14,858	\$ 12,000
Other Finance Source	\$ 10,000	\$ 6,125	\$ 20,000	\$ 19,458	\$ 12,500
TOTAL ALL REVENUES	\$ 614,982	\$ 616,821	\$ 940,179	\$ 882,236	\$ 830,060
EXPENDITURES					
Personnel Services Total	\$ 153,693	\$ 164,495	\$ 270,300	\$ 226,486	\$ 288,000
Operating Expenses	\$ 307,992	\$ 373,049	\$ 225,800	\$ 133,949	\$ 238,700
Contracted Services	\$ 36,133	\$ 85,238	\$ 113,818	\$ 86,986	\$ 51,600
Transfer Out	\$ -	\$ -	\$ -	\$ 203,426	\$ -
Other Expenses	\$ 947	\$ 1,022	\$ 2,500	\$ 2,201	\$ 2,900
Debt Service	\$ 61,836	\$ 55,600	\$ 206,480	\$ 56,183	\$ 207,220
TOTAL OPERATING EXPENDITURES	\$ 560,601	\$ 679,404	\$ 818,898	\$ 709,230	\$ 788,420
Capital Outlay	\$ -	\$ -	\$ 560,579	\$ 129,679	\$ 173,000
TOTAL ALL EXPENDITURES	\$ 560,601	\$ 679,404	\$ 1,379,477	\$ 838,909	\$ 961,420
TOTAL BALANCE	\$ 54,381	\$ (62,582)	\$ (439,298)	\$ 43,326	\$ (131,360)
The change in cash balance is a negative and will be covered by prior year fund balance					
OPERATING					
Operating Revenues	\$ 604,101	\$ 609,863	\$ 904,179	\$ 847,920	\$ 805,560
Operating Expenditures	\$ 560,601	\$ 679,404	\$ 818,898	\$ 709,230	\$ 788,420
Operating Balance (Deficit)	\$ 43,500	\$ (69,541)	\$ 85,281	\$ 138,689	\$ 17,140
TOTAL REVENUE VS. EXPENDITURES					
TOTAL REVENUES + RESERVES	\$ 1,299,989	\$ 1,190,851	\$ 1,315,179	\$ 1,368,253	\$ 1,317,060
TOTAL OPERATING EXPENDITURES	\$ 560,601	\$ 679,404	\$ 818,898	\$ 709,230	\$ 788,420
FUND BALANCE (DEFICIT)	\$ 739,388	\$ 511,448	\$ 496,281	\$ 659,023	\$ 528,640
FUND BALANCE (PCT)	131.89%	75.28%	60.60%	92.92%	67.05%

FY 2026-27 line Item Budget
(use budget worksheet, bold is calculated)

CAPITAL IMPROVEMENT PROJECT RESERVE FUND SUMMARY

Fund No. 14 (bank cash report)	ACTUAL		ACTUAL		BUDGET		ACTUAL		BUDGET	
CIPRF	FY 23-24		FY 24-25		FY 25-26		FY 25-26		FY 26-27	
							6/22/2026			
Reserves & Balances										
Beginning Cash Balance	\$	448,913	\$	449,315	\$	500,000	\$	320,752	\$	321,000
TOTAL REVENUES	\$	453	\$	448	\$	226,000	\$	221,390	\$	15,000
TOTAL REVENUES plus BEGINNING CASH BALANCE	\$	449,366	\$	449,763	\$	726,000	\$	542,142	\$	336,000
REVENUES										
Transfers In	\$	-	\$	-	\$	209,000	\$	203,426	\$	5,000
TOTAL OPERATING REVENUES	\$	-	\$	-	\$	209,000	\$	203,426	\$	5,000
Interest	\$	453	\$	448	\$	17,000	\$	17,964	\$	10,000
TOTAL ALL REVENUES	\$	453	\$	448	\$	226,000	\$	221,390	\$	15,000
EXPENDITURES										
Operating Expenses	\$	-	\$	-	\$	100	\$	-	\$	200
Contracted Services	\$	-	\$	-	\$	-	\$	-	\$	-
Transfer out	\$	-	\$	-	\$	360,000	\$	360,000	\$	225,000
TOTAL OPERATING EXPENDITURES	\$	-	\$	-	\$	360,100	\$	360,000	\$	225,200
TOTAL BALANCE	\$	453	\$	448	\$	(134,100)	\$	(138,610)	\$	(210,200)
The change in cash balance is a negative and will be covered by prior year fund balance										
OPERATING										
OPERATING REVENUES	\$	-	\$	-	\$	209,000	\$	203,426	\$	5,000
OPERATING EXPENDITURES	\$	-	\$	-	\$	360,100	\$	360,000	\$	225,200
OPERATING BALANCE (DEFICIT)	\$	-	\$	-	\$	(151,100)	\$	(156,574)	\$	(220,200)
TOTAL REVENUE VS. EXPENDITURES										
TOTAL REVENUES + RESERVES	\$	449,366	\$	449,763	\$	726,000	\$	542,142	\$	336,000
TOTAL OPERATING EXPENDITURES	\$	22,666	\$	-	\$	360,100	\$	360,000	\$	225,200
FUND BALANCE (DEFICIT)	\$	426,700	\$	449,763	\$	365,900	\$	182,142	\$	110,800

Resolution No. 14-028, Establishing a Capital Improvement Project Reserve Fund

These funds shall be held in reserve and use of such funds shall be restricted exclusively for capital improvement purposes. "Capital Improvements" are defined as improvements to and / or construction of City buildings and facilities, and for major street reconstruction or improvement projects. Any use of funds in this account shall be subject to direct authorization by the Board of Aldermen.

Budget Summary_FY 2026-27

Taxes and User Charges, FY 2026-27

Property Taxes	Adopt/ Amend		6/10/2026				
	Actual FY 21-22	Actual FY 22-23	Actual FY 23- 24	Actual FY 24- 25	Budgeted FY 25-26	FY 25-26 YTD	Proposed 26- 27
Real Estate, 01-03-3017	218,550	221,099	231,769	239,698	255,000	253,722	255,000
Personal Property, 01-03-3018	90,858	96,255	88,397	83,868	95,000	94,856	95,000
Sur Tax, 01-03-3002	19,763	21,332	25,594	26,505	28,000	25,982	26,000
Railroad&Utilities tax, 01-03-3004	17,101	18,409	18,829	18,969	19,500	19,452	20,000
Total Property Tax	346,272	357,095	364,589	369,040	397,500	394,012	396,000

Park Maintenance and Improvement Property Taxes	Adopt/ Amend		6/10/2026				
	Actual FY 21-22	Actual FY 22-23	Actual FY 23- 24	Actual FY 24- 25	Budgeted FY 25-26	FY 25-26 YTD	Proposed 26- 27
Real Estate, 02-03-3017	54,240	54,236	56,869	57,939	62,000	61,291	63,000
Personal Property, 02-03-3018	22,563	23,621	21,691	20,280	23,000	22,916	23,000
Sur Tax, 02-03-3002	4,905	5,233	6,280	6,406	6,300	6,277	6,400
Railroad&Utilities tax 02-03-3004	4,244	4,516	4,620	4,585	4,700	4,699	4,800
Real Estate, 03-03-3017	99,816	88,246	91,402	106,896	107,000	96,339	108,000
Pers Prop FC,03-03-3018	40,740	38,344	34,901	37,271	36,000	36,152	38,000
Sur Tax, 03-03-3002	9,041	8,509	10,104	11,823	12,000	9,865	10,000
Railroad&Utilities tax, 03-03-3004	7,823	7,343	7,434	8,462	8,500	7,386	9,000
Total Property Tax	243,371	230,048	233,301	253,662	259,500	244,926	262,200

General Property Taxes

300,000

250,000

200,000

150,000

100,000

50,000

0

Actual FY 21-22

Actual FY 22-23

Actual FY 23-24

Actual FY 24-25

Budgeted FY 25-26

FY 25-26 YTD

Real Estate, 01-03-3017

Personal Property, 01-03-3018

Sur Tax, 01-03-3002

Railroad&Utilities tax, 01-03-3004

120,000

100,000

80,000

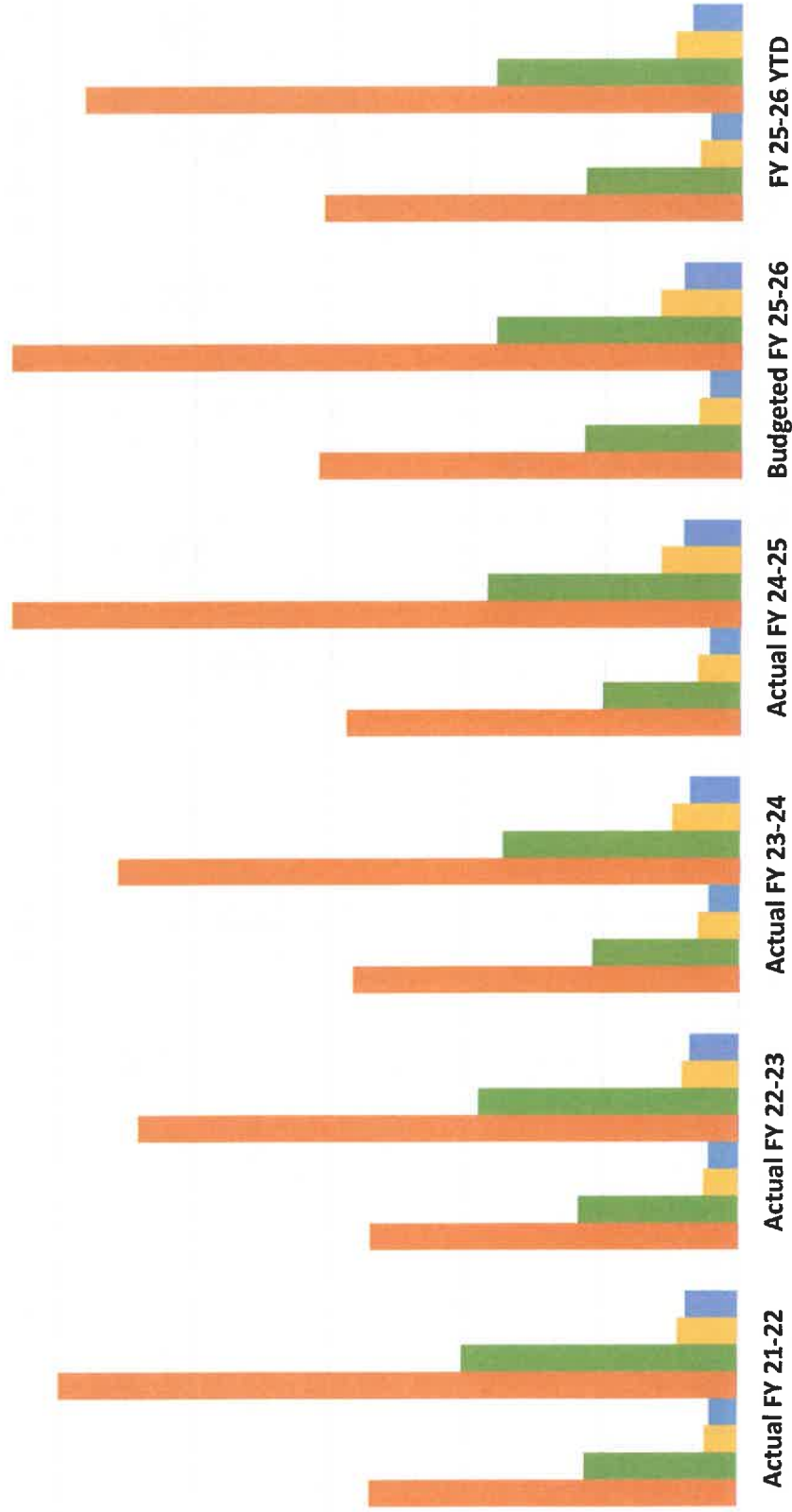
60,000

40,000

20,000

-

Park Board Property Tax



Real Estate, 02-03-3017

Railroad&Utilities tax 02-03-3004

Sur Tax, 03-03-3002

Personal Property, 02-03-3018

Real Estate, 03-03-3017

Railroad&Utilities tax, 03-03-3004

Sur Tax, 02-03-3002

Pers Prop FC, 03-03-3018

Budget Summary_FY 2026-27

Sales Taxes

Adopt/
Amend 6/10/2026

	<u>Actual FY 21-22</u>	<u>Actual FY 22-23</u>	<u>Actual FY 23- 24</u>	<u>Actual FY 24- 25</u>	<u>Budgeted FY 25-26</u>	<u>FY 25-26 YTD</u>	<u>Proposed 26- 27</u>
General Revenue (1-cent), 01-03-3010	304,707	322,697	290,483	289,816	280,000	264,450	290,000
General Revenue (2-cent use tax), 01-03-xxxx							112,000
Transportation (1/2 cent), 05-03-3013	141,899	151,742	135,457	134,557	130,000	109,231	130,000
Capital Improvements (1/2 cent), 08-03-3014	141,899	151,742	135,457	134,557	130,000	109,231	130,000
Motor Vehicle Sales Tax, 01-03-3011	21,135	24,029	26,005	27,702	25,000	25,194	25,000
Tourism Tax, 01-03-3027					7,200	4,871	7,500
Prop P, 01-03-3009	117,616	125,435	127,588	128,832	125,000	122,678	130,000
Total Sales Tax	727,256	775,645	714,990	715,464	697,200	635,655	824,500
Park Board Use Tax (1/4 cent) 03-03-xxx							13,500
Park Board Sales Tax (1/4 cent) 03-03-3016	70,955	75,871	67,725	67,278	70,000	65,620	70,000
Total Sales Tax (not including Prop P and Park Board)	609,640	650,210	587,402	586,632	572,200	512,977	694,500

	<u>Actual FY 21-22</u>	<u>Actual FY 22-23</u>	<u>Actual FY 23- 24</u>	<u>Actual FY 24- 25</u>	<u>Budgeted FY 25-26</u>	<u>FY 25-26 YTD</u>	<u>Proposed 26- 27</u>
Gross Receipts, 01-03-3021	214,407	221,834	221,104	215,070	215,000	219,447	230,000
Business License Tax, 01-03-3020	13,900	13,990	14,310	13,151	13,000	1,970	13,500
Vehicle License Tax, 01-03-3022	278	293	248	240	250	-	250
Cigarette License Tax, 01-03-3023	4,113	3,581	3,234	3,063	3,500	2,593	2,500
Total Misc. Tax	232,698	239,698	238,896	231,524	231,750	224,010	246,250

900,000

800,000

700,000

600,000

500,000

400,000

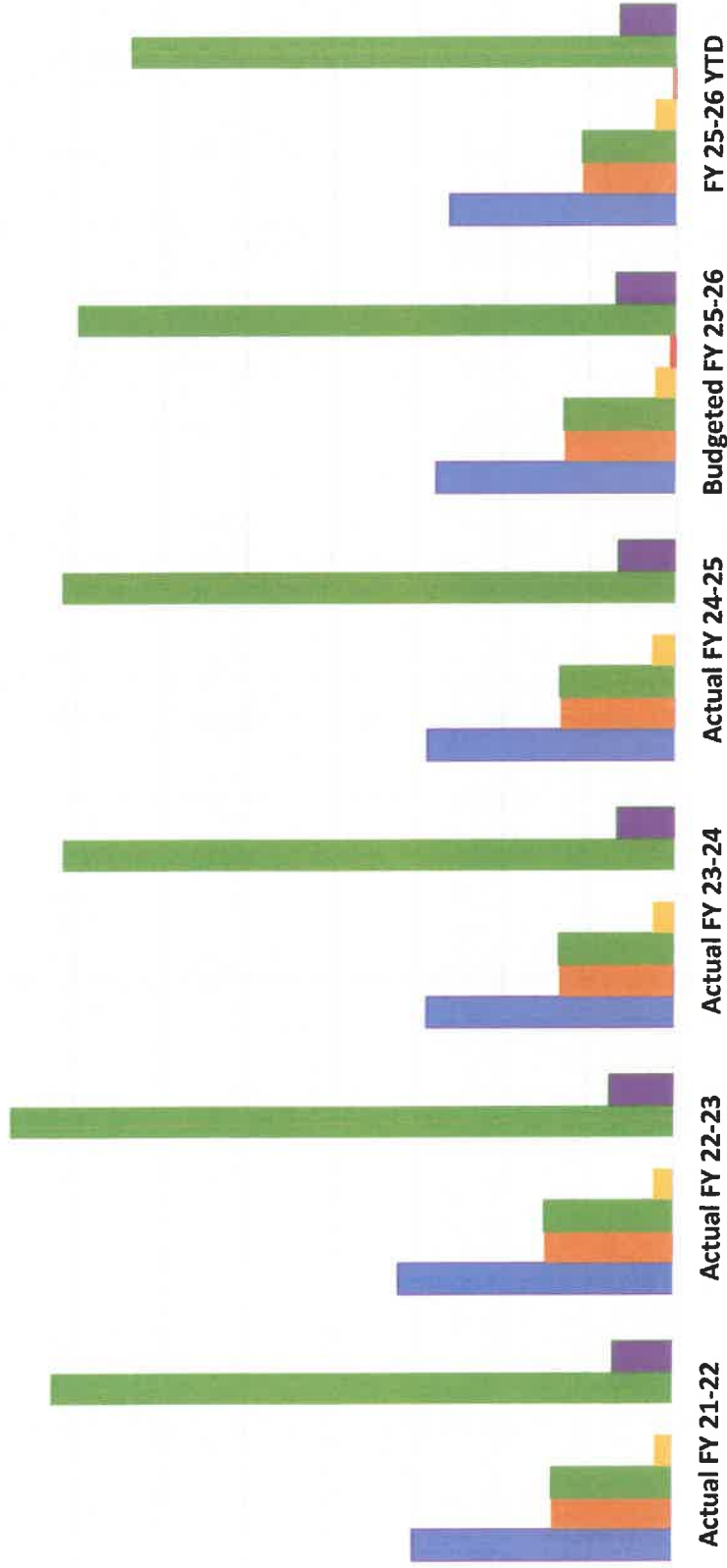
300,000

200,000

100,000

-

Sales Taxes



General Revenue (1-cent), 01-03-3010

Capital Improvements (1/2 cent), 08-03-3014

Tourism Tax, 01-03-3027

Transportation (1/2 cent), 05-03-3013

Motor Vehicle Sales Tax, 01-03-3011

Park Board Sales Tax (1/4 cent) 03-03-3016

Budget Summary_FY 2026-27

User Charges

Adopt/
Amend 6/10/2026

	<u>Actual FY</u> <u>21-22</u>	<u>Actual FY</u> <u>22-23</u>	<u>Actual FY 23-</u> <u>24</u>	<u>Actual FY 24-</u> <u>25</u>	<u>Budgeted FY</u> <u>25-26</u>	<u>FY 25-26 YTD</u>	<u>Proposed 26-</u> <u>27</u>
Water, 09-03-3044 to 09-03-3321	294,191	321,366	373,814	444,639	514,500	466,511	518,000
Wastewater, 11-03-3046 to 11-03-3066	517,049	539,338	592,040	609,801	639,000	582,779	625,000
Natural Gas, 04-03-3310 to 04-03-3315	1,439,517	1,459,539	1,101,685	997,941	981,700	927,807	1,022,350
Total User Charges	2,250,757	2,320,243	2,067,539	2,052,381	2,135,200	1,977,097	2,165,350

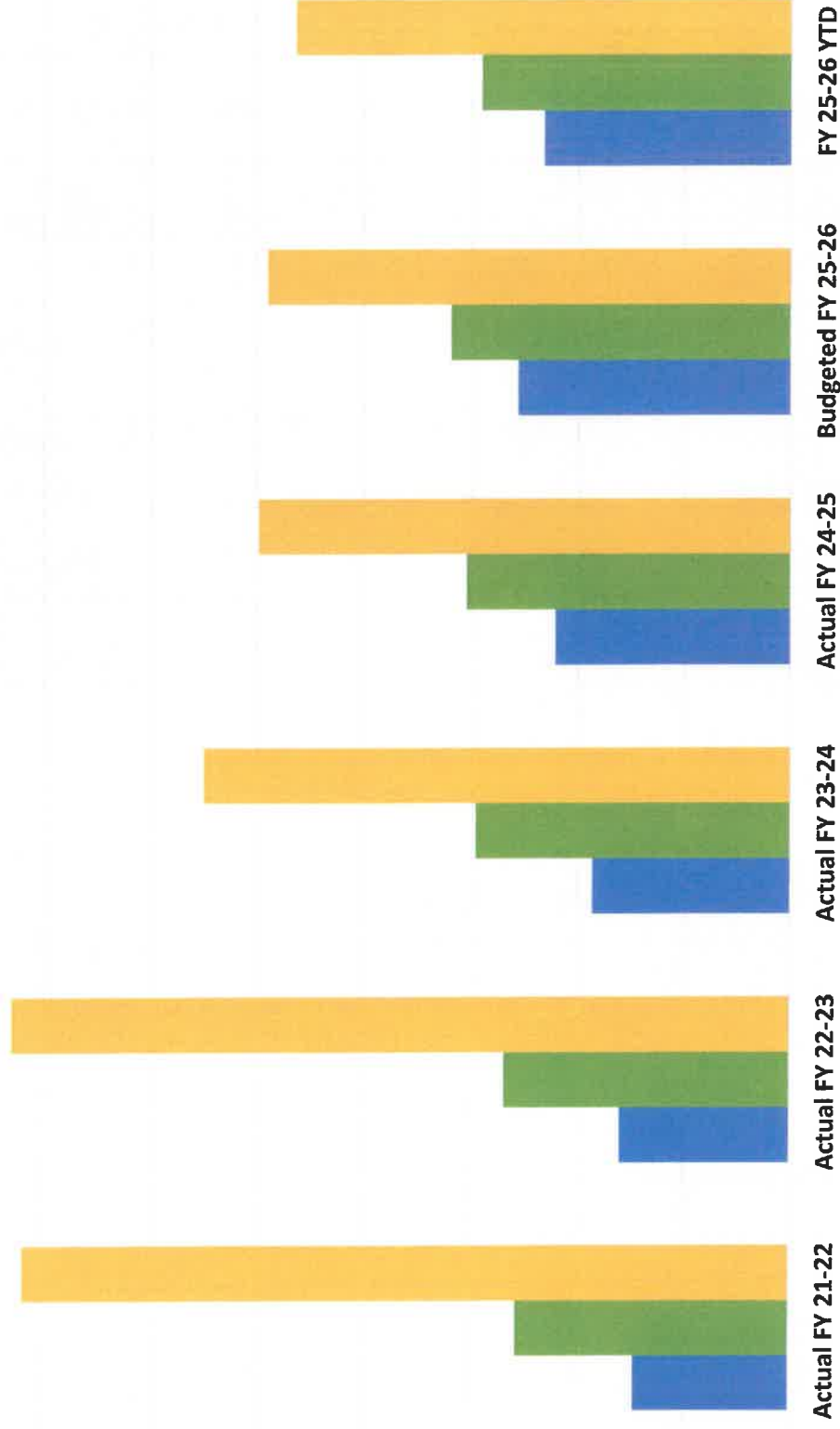
Building Permits

Adopt/
Amend 6/10/2026

	<u>Actual FY</u> <u>21-22</u>	<u>Actual FY</u> <u>22-23</u>	<u>Actual FY 23-</u> <u>24</u>	<u>Actual FY 24-</u> <u>25</u>	<u>Budgeted FY</u> <u>25-26</u>	<u>FY 25-26 YTD</u>	<u>Proposed 26-</u> <u>27</u>
One and Two-Family permits	3	5	5	16	5	9	15
Total permits issued	59	66	29	43	60	38	50
Occupancy permits	105	99	99	56	85	65	100
Building permits, Occupancy permits and zoning fee collections	\$ 49,168	\$ 14,811	\$ 13,884	\$ 27,496	\$ 30,000	\$ 31,559	\$ 32,000

Utility User Charges

1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000



■ Water, 09-03-3044 to 09-03-3321 ■ Wastewater, 11-03-3046 to 11-03-3066 ■ Natural Gas, 04-03-3310 to 04-03-3315

Assessed Valuation

s: All AV figures are the August certified figures from the County Clerk's office. Tax rates are the Board approved rates. Revenue figures are the tax rates multiplied by the assessed valuation (revenues are not actual).

	2021	2022	2023	2024	2025
Residential	\$20,446,006	\$20,475,868	\$19,548,050	\$19,683,595	\$21,901,506
Agricultural	\$126,576	\$124,957	\$148,049	\$143,887	\$160,593
Commercial & Industrial	\$11,281,514	\$11,401,260	\$12,728,512	\$12,800,653	\$12,204,647
Sub Class 3 RR & Utilities	\$19,332	\$19,332	\$19,332	\$19,332	\$24,894
State Assessed RR & Utilities	\$2,081,219	\$2,211,302	\$2,162,509	\$2,133,118	\$2,175,133
Total Real Estate	\$33,954,647	\$34,232,719	\$34,606,452	\$34,780,585	\$36,466,773
Local personal property	\$12,616,420	\$12,739,916	\$11,232,239	\$10,433,697	\$11,916,143
Local RR & Utilities	\$0	\$3,559	\$11,224	\$6,450	\$5,795
State personal property (RR & Utilities)	\$392,531	\$420,216	\$430,852	\$456,370	\$457,666
Total Personal Property	\$13,008,951	\$13,163,691	\$11,674,315	\$10,896,517	\$12,379,604
Total Assessed Valuation	\$46,963,598	\$47,396,410	\$46,280,767	\$45,677,102	\$48,846,377

Tax Rates and Billing

General Fund rate	0.6998	0.7078	0.7322	0.7452	0.7452
Parks rate	0.1737	0.1737	0.1797	0.1800	0.1800
Park Debt Service	0.3201	0.2824	0.2891	0.3325	0.2830
Total rate	\$1.1936	\$1.1639	\$1.2010	\$1.2577	\$1.2082
Total real estate tax revenue, Gen Rev	\$222,915	\$226,511	\$237,413	\$243,145	\$255,356
Total personal property tax revenue, Gen Rev	\$88,290	\$90,173	\$82,242	\$77,752	\$88,799
Total RR & Utilities revenue, Gen Rev	\$17,447	\$18,788	\$19,212	\$19,489	\$19,848
Total revenue, Gen Rev	\$328,651	\$335,472	\$338,868	\$340,386	\$364,003
Total real estate tax revenue, Parks	\$55,331	\$55,588	\$58,267	\$58,731	\$61,680
Total personal property tax revenue, Parks	\$21,915	\$22,129	\$20,184	\$18,781	\$21,449
Total RR & Utilities revenue, Parks	\$4,330	\$4,611	\$4,715	\$4,707	\$4,794
Total revenue, Parks	\$81,576	\$82,328	\$83,167	\$82,219	\$87,923
Park Debt Service Bond Issue 2022					
Total real estate tax revenue, Park	\$108,689	\$96,673	\$100,047	\$115,645	\$103,201
Total personal property tax revenue, Park	\$41,642	\$37,174	\$33,750	\$36,231	\$35,034
Total revenue, Park	\$150,330	\$133,847	\$133,798	\$151,876	\$138,235

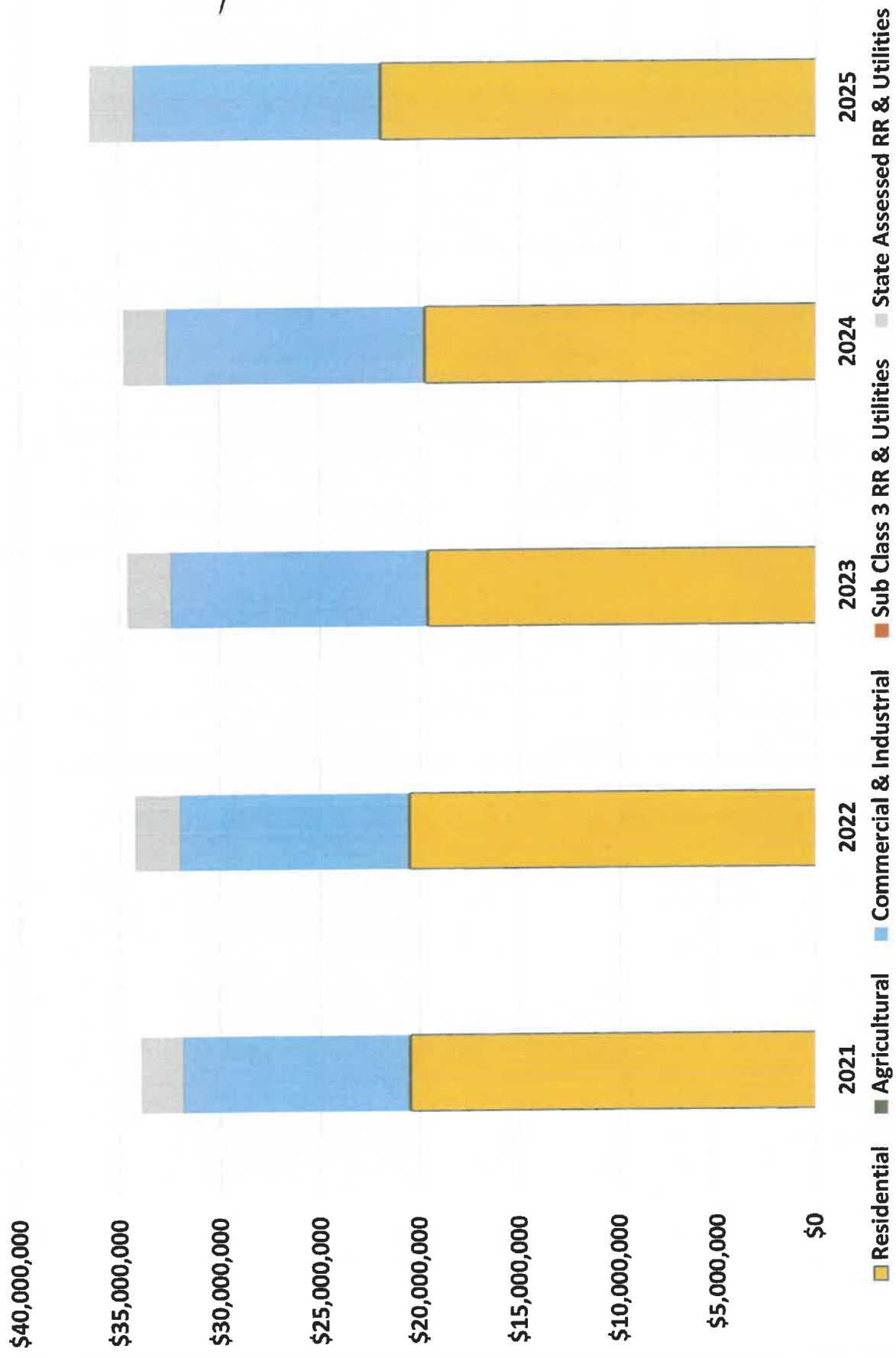
Assessed Valuation

Notes: All AV figures are the August certified figures from the County Clerk's office. Tax rates are the Board approved rates. Revenue figures are the tax rates multiplied by the assessed valuation (**revenues are not actual**).

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Residential	\$20,446,006	\$20,475,868	\$19,548,050	\$19,683,595	\$21,901,506
Agricultural	\$126,576	\$124,957	\$148,049	\$143,887	\$160,593
Commercial & Industrial	\$11,281,514	\$11,401,260	\$12,728,512	\$12,800,653	\$12,204,647
Sub Class 3 RR & Utilities	\$19,332	\$19,332	\$19,332	\$19,332	\$24,894
State Assessed RR & Utilities	\$2,081,219	\$2,211,302	\$2,162,509	\$2,133,118	\$2,175,133
Total Real Estate	\$33,954,647	\$34,232,719	\$34,606,452	\$34,780,585	\$36,466,773
Local personal property	\$12,616,420	\$12,739,916	\$11,232,239	\$10,433,697	\$11,916,143
Local RR & Utilities	\$0	\$3,559	\$11,224	\$6,450	\$5,795
State personal property (RR & Utilities)	\$392,531	\$420,216	\$430,852	\$456,370	\$457,666
Total Personal Property	\$13,008,951	\$13,163,691	\$11,674,315	\$10,896,517	\$12,379,604
Total Assessed Valuation	\$46,963,598	\$47,396,410	\$46,280,767	\$45,677,102	\$48,846,377
Tax Rates and Billing					
General Fund rate	0.6998	0.7078	0.7322	0.7452	0.7452
Parks rate	0.1737	0.1737	0.1797	0.1800	0.1800
Park Debt Service	0.3201	0.2824	0.2891	0.3325	0.2830
Total rate	\$1.1936	\$1.1639	\$1.2010	\$1.2577	\$1.2082
Total real estate tax, Gen Rev	\$222,915	\$226,511	\$237,413	\$243,145	\$255,356
Total personal property tax, Gen Rev	\$88,290	\$90,173	\$82,242	\$77,752	\$88,799
Total RR & Utilities, Gen Rev	\$17,447	\$18,788	\$19,212	\$19,489	\$19,848
Total General Revenue	\$328,651	\$335,472	\$338,868	\$340,386	\$364,003
Total real estate tax, Parks	\$55,331	\$55,588	\$58,267	\$58,731	\$61,680
Total personal property tax, Parks	\$21,915	\$22,129	\$20,184	\$18,781	\$21,449
Total RR & Utilities, Parks	\$4,330	\$4,611	\$4,715	\$4,707	\$4,794
Total Parks Revenue	\$81,576	\$82,328	\$83,167	\$82,219	\$87,923
Park Debt Service Bond Issue 2020					
Total real estate tax, Park	\$108,689	\$96,673	\$100,047	\$115,645	\$103,201
Total personal property tax, Park	\$41,642	\$37,174	\$33,750	\$36,231	\$35,034
Total Parks Debt Revenue	\$150,330	\$133,847	\$133,798	\$151,876	\$138,235

(28)

Real Estate Assessed Valuation



STATEMENT OF OUTSTANDING DEBT

FY 2026-27

Certificates of Participation, 2008 series (Refunded 2015)

Re-Issue Date: 5/18/2015

	Interest Rate	Interest	Principal	Admin Fee	Total
Original Balance	2.95%	\$162,778.34	\$804,200.00		\$966,978.34
Current Payment		\$4,485.48	\$66,400.00		\$70,885.48
Prior Payments		\$155,245.50	\$635,400.00		\$790,645.50
Outstanding balance 6/30/2027		\$3,047.36	\$102,400.00		\$105,447.36

	35.75% Water	35.75% Sewer	28.5% Gen Rev	Admin fee	Total
Principal	\$ 23,738.00	\$ 23,738.00	\$ 18,924.00	\$	66,400.00
Interest	\$ 1,603.56	\$ 1,603.56	\$ 1,278.36	\$	4,485.48
Total payment	\$ 25,341.56	\$ 25,341.56	\$ 20,202.36	\$	70,885.48

Small Borrower Loan, Department of Natural Resources

Sewer

Issue Date: 9/14/2010

	Interest Rate	Interest	Principal	Admin Fee	Total
Original balance	1.4%	\$14,032.76	\$94,969.15	\$5,268.85	\$114,270.76
Current payment		\$413.70	\$5,100.00	\$160.50	\$5,674.20
Prior Payments		\$12,660.06	\$68,069.15	\$4,698.35	\$85,427.56
Outstanding balance 6/30/2027		\$959.00	\$21,800.00	\$410.00	\$23,169.00

Sewer Fund

\$5,674.20

Certificates of Participation, 2014 series

Sewer

Issue Date: 10/30/2014

	Interest Rate	Interest	Principal	Trustee / Paying Agent Fees	Total
Original balance	3.27%	\$225,016.05	\$800,000.00		\$1,025,016.05
Current payment		\$7,270.85	\$60,100.00	\$1,320.00	\$68,690.85
Prior payments		\$208,175.53	\$547,600.00		\$755,775.53
Outstanding Balance 6/30/2027		\$9,569.67	\$192,300.00		\$201,869.67

Sewer Fund

\$ 68,690.85

Certificates of Participation, 2017 series

PW Facility

Issue Date: 8/2/2017

	Interest Rate	Interest	Principal	Admin Fee	Total
Original balance	3.85%	\$321,765.84	\$724,000.00		\$1,045,765.84
Current payment		\$17,583.56	\$34,704.73		\$52,288.29
Prior payments		\$211,903.92	\$258,690.71		\$470,594.63
Outstanding Balance 6/30/2027		\$92,278.36	\$430,604.56		\$522,882.92

	Gen Fund	Water	Sewer	Natural Gas	Total
Principal	\$ 8,676.18	\$ 8,676.18	\$ 8,676.18	\$ 8,676.18	\$ 34,704.73
Interest	\$ 4,395.89	\$ 4,395.89	\$ 4,395.89	\$ 4,395.89	\$ 17,583.56
Total payment	\$ 13,072.07	\$ 13,072.07	\$ 13,072.07	\$ 13,072.07	\$ 52,288.29

Certificates of Participation, 2019 series, Lift Station #4 improvements

Issue Date: 4/16/2019

	Interest Rate	Interest	Principal	Admin fee	Total
Original Balance	4.23%	\$471,227.75	\$1,136,000.00		\$1,607,227.75
Current payment		\$31,678.19	\$62,864.00		\$94,542.19
Prior payments		\$290,244.82	\$371,555.00		\$661,799.82
Outstanding Balance 6/30/2027		\$149,304.74	\$701,581.00		\$850,885.74

Sewer Fund

\$94,542.19

(30)

Bond Series 2020, NH Municipal Aquatic Facility, Park Board**Pool****Issue Date: 12/30/2020**

	<u>Interest Rate</u>	<u>Interest</u>	<u>Principal</u>	<u>Admin fee</u>	<u>Total</u>
Original Balance	2.00%	\$266,793.22	\$1,600,000.00		\$1,866,793.22
Current payment		\$22,418.00	\$110,900.00		\$133,318.00
Prior payments		\$148,526.22	\$451,500.00		\$600,026.22
Outstanding Balance 6/30/2027		\$95,849.00	\$1,037,600.00		\$1,133,449.00

Summary

	<u>Interest</u>	<u>Principal</u>	<u>Admin Fee</u>	<u>Total</u>
Debt Service FY 26-27	\$83,849.78	\$340,068.73	\$1,480.50	\$425,399.01
TOTAL OUTSTANDING DEBT				
Total Outstanding Debt 6/30/2027	\$351,008.13	\$2,486,285.56	\$410.00	\$2,837,703.69

Refinanced 2000
New COP 2015

EXHIBIT B TO LEASE PURCHASE AGREEMENT

PAYMENT SCHEDULE

Rental payments will be made in accordance with Section 4.01 and this Payment Schedule.

Commencement Date: May 18, 2015

Interest rate used to calculate Interest Portions of Rental Payments: 2.95%

<u>Payment Date</u>	<u>Principal Component</u>	<u>Interest Component</u>	<u>Rental Payment</u>	<u>Purchase Price</u>
7/1/2015	\$ 52,600.00	\$ 2,833.69	\$ 55,433.69	\$751,600.00
1/1/2016	24,300.00	11,086.10	35,386.10	727,300.00
7/1/2016	24,300.00	10,727.68	35,027.68	703,000.00
1/1/2017	24,100.00	10,369.25	34,469.25	678,900.00
7/1/2017	24,200.00	10,013.78	34,213.78	654,700.00
1/1/2018	24,000.00	9,656.83	33,656.83	630,700.00
7/1/2018	24,000.00	9,302.83	33,302.83	606,700.00
1/1/2019	26,300.00	8,948.83	35,248.83	580,400.00
7/1/2019	26,300.00	8,560.90	34,860.90	554,100.00
1/1/2020	26,100.00	8,172.98	34,272.98	528,000.00
7/1/2020	26,000.00	7,788.00	33,788.00	502,000.00
1/1/2021	28,200.00	7,404.50	35,604.50	473,800.00
7/1/2021	28,200.00	6,988.55	35,188.55	445,600.00
1/1/2022	27,900.00	6,572.60	34,472.60	417,700.00
7/1/2022	27,900.00	6,161.08	34,061.08	389,800.00
1/1/2023	30,100.00	5,749.55	35,849.55	359,700.00
7/1/2023	30,000.00	5,305.58	35,305.58	329,700.00
1/1/2024	32,100.00	4,863.08	36,963.08	297,600.00
7/1/2024	32,100.00	4,389.60	36,489.60	265,500.00
1/1/2025	31,600.00	3,916.13	35,516.13	233,900.00
7/1/2025	31,600.00	3,450.03	35,050.03	202,300.00
1/1/2026	33,500.00	2,983.93	36,483.93	168,800.00
7/1/2026	33,500.00	2,489.80	35,989.80	135,300.00
1/1/2027	32,900.00	1,995.68	34,895.68	102,400.00
7/1/2027	32,900.00	1,510.40	34,410.40	69,500.00
1/1/2028	34,800.00	1,025.13	35,825.13	34,700.00
7/1/2028	<u>34,700.00</u>	<u>511.83</u>	<u>35,211.83</u>	0.00
	<u>\$804,200.00</u>	<u>\$162,778.34</u>	<u>\$966,978.34</u>	

CERTIFICATE OF PARTICIPATION

Gen Rev Water Sewer **SERIES 2008 REFINANCED SERIES 2015**
28.5% 35.75% 35.75%

Small Borrower Loan Amortization (Level Debt) City of New Haven

Loan Statistics

Principal Amount: 94,969.15
 Interest Rate: 1.40%
 Dated Date: 9/14/2010
 Issue Date: 9/14/2010
 First Interest Payment Date: 7/1/2012
 First Principal Payment Date: 7/1/2012
 Last Payment: 7/1/2031

Day-count Method: 30/360
 Denomination: 100
 Prin. Pmts/Yr: 1
 Total Prin.Pmts: 20
 Admin Fee: 0.50%

Payment Date	Payment Number	Interest	Principal	Total P & I	Annual Payment	Principal Balance	Admin Fee	Total Paid + Admin Fee	Annual Outlay
9/14/2010						94,969.15			
1/1/2012						94,969.15			
7/1/2012	1	609.56	4,069.15	4,678.71	4,678.71	90,900.00	474.85	5,153.56	5,153.56
1/1/2013		636.30		636.30		90,900.00		636.30	
7/1/2013	2	636.30	4,000.00	4,636.30	5,272.60	86,900.00	454.50	5,090.80	5,727.10
1/1/2014		608.30		608.30		86,900.00		608.30	
7/1/2014	3	608.30	4,100.00	4,708.30	5,316.60	82,800.00	434.50	5,142.80	5,751.10
1/1/2015		579.60		579.60		82,800.00		579.60	
7/1/2015	4	579.60	4,200.00	4,779.60	5,359.20	78,600.00	414.00	5,193.60	5,773.20
1/1/2016		550.20		550.20		78,600.00		550.20	
7/1/2016	5	550.20	4,300.00	4,850.20	5,400.40	74,300.00	393.00	5,243.20	5,783.40
1/1/2017		520.10		520.10		74,300.00		520.10	
7/1/2017	6	520.10	4,300.00	4,820.10	5,340.20	70,000.00	371.50	5,191.60	5,711.70
1/1/2018		490.00		490.00		70,000.00		490.00	
7/1/2018	7	490.00	4,400.00	4,890.00	5,380.00	65,600.00	350.00	5,240.00	5,730.00
1/1/2019		459.20		459.20		65,600.00		459.20	
7/1/2019	8	459.20	4,500.00	4,959.20	5,418.40	61,100.00	328.00	5,287.20	5,746.40
1/1/2020		427.70		427.70		61,100.00		427.70	
7/1/2020	9	427.70	4,600.00	5,027.70	5,455.40	56,500.00	305.50	5,333.20	5,760.90
1/1/2021		395.50		395.50		56,500.00		395.50	
7/1/2021	10	395.50	4,700.00	5,095.50	5,491.00	51,800.00	282.50	5,378.00	5,773.50
1/1/2022		362.60		362.60		51,800.00		362.60	
7/1/2022	11	362.60	4,800.00	5,162.60	5,525.20	47,000.00	259.00	5,421.60	5,784.20
1/1/2023		329.00		329.00		47,000.00		329.00	
7/1/2023	12	329.00	4,900.00	5,229.00	5,558.00	42,100.00	235.00	5,464.00	5,793.00
1/1/2024		294.70		294.70		42,100.00		294.70	
7/1/2024	13	294.70	5,000.00	5,294.70	5,589.40	37,100.00	210.50	5,505.20	5,789.90
1/1/2025		259.70		259.70		37,100.00		259.70	
7/1/2025	14	259.70	5,000.00	5,259.70	5,519.40	32,100.00	185.50	5,445.20	5,704.90
1/1/2026		224.70		224.70		32,100.00		224.70	
7/1/2026	15	224.70	5,100.00	5,324.70	5,549.40	27,000.00	160.50	5,485.20	5,709.90
1/1/2027		189.00		189.00		27,000.00		189.00	
7/1/2027	16	189.00	5,200.00	5,389.00	5,578.00	21,800.00	135.00	5,524.00	5,713.00
1/1/2028		152.60		152.60		21,800.00		152.60	
7/1/2028	17	152.60	5,300.00	5,452.60	5,605.20	16,500.00	109.00	5,561.60	5,714.20
1/1/2029		115.50		115.50		16,500.00		115.50	
7/1/2029	18	115.50	5,400.00	5,515.50	5,631.00	11,100.00	82.50	5,598.00	5,713.50
1/1/2030		77.70		77.70		11,100.00		77.70	
7/1/2030	19	77.70	5,500.00	5,577.70	5,655.40	5,600.00	55.50	5,633.20	5,710.90
1/1/2031		39.20		39.20		5,600.00		39.20	
7/1/2031	20	39.20	5,600.00	5,639.20	5,678.40	-	28.00	5,667.20	5,706.40
		14,032.76	94,969.15	109,001.91			5,268.85	114,270.76	114,270.76

Loan Amount \$ 94,969.15

Average annual payment	5,713.54
Monthly payment	476.13

DEPARTMENT OF NATURAL RESOURCES

SMALL BORROWER LOAN

IMPROVEMENTS TO THE WASTEWATER TREATMENT FACILITY

UV DISINFECTION TO MEET MSOP EFFLUENT LIMITS

CERTIFICATE DEBT SERVICE
CITY of NEW HAVEN, MISSOURI
CERTIFICATES of PARTICIPATION, SERIES 2014
(BANK PLACEMENT STRUCTURE)
\$800K New Money Par
2029 Final Maturity, Level Debt Service
Final Pricing

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
05/01/2015			13,152.67	13,152.67	
11/01/2015	42,100	3.270%	13,080.00	55,180.00	68,332.67
05/01/2016			12,391.67	12,391.67	
11/01/2016	43,600	3.270%	12,391.67	55,991.67	68,383.34
05/01/2017			11,678.81	11,678.81	
11/01/2017	45,000	3.270%	11,678.81	56,678.81	68,357.62
05/01/2018			10,943.06	10,943.06	
11/01/2018	46,400	3.270%	10,943.06	57,343.06	68,286.12
05/01/2019			10,184.42	10,184.42	
11/01/2019	48,000	3.270%	10,184.42	58,184.42	68,368.84
05/01/2020			9,399.62	9,399.62	
11/01/2020	49,500	3.270%	9,399.62	58,899.62	68,299.24
05/01/2021			8,590.29	8,590.29	
11/01/2021	51,200	3.270%	8,590.29	59,790.29	68,380.58
05/01/2022			7,753.17	7,753.17	
11/01/2022	52,800	3.270%	7,753.17	60,553.17	68,306.34
05/01/2023			6,889.89	6,889.89	
11/01/2023	54,500	3.270%	6,889.89	61,389.89	68,279.78
05/01/2024			5,998.82	5,998.82	
11/01/2024	56,300	3.270%	5,998.82	62,298.82	68,297.64
05/01/2025			5,078.31	5,078.31	
11/01/2025	58,200	3.270%	5,078.31	63,278.31	68,356.62
05/01/2026			4,126.74	4,126.74	
11/01/2026	60,100	3.270%	4,126.74	64,226.74	68,353.48
05/01/2027			3,144.11	3,144.11	
11/01/2027	62,000	3.270%	3,144.11	65,144.11	68,288.22
05/01/2028			2,130.41	2,130.41	
11/01/2028	64,100	3.270%	2,130.41	66,230.41	68,360.82
05/01/2029			1,082.37	1,082.37	
11/01/2029	66,200	3.270%	1,082.37	67,282.37	68,364.74
	800,000		225,016.05	1,025,016.05	1,025,016.05

CERTIFICATE OF PARTICIPATION
SERIES 2014

Wastewater Lift Station 1 & 2 project

BOND DEBT SERVICE
CITY of NEW HAVEN, MISSOURI
LEASE PURCHASE AGREEMENT, SERIES 2017
(BANK PLACEMENT STRUCTURE)
New Money Project
Non-Rated, 2037 Final Maturity
Final Pricing

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
09/01/2017	11,510.30	3.850%	14,633.85	26,144.15	
03/01/2018	12,428.72	3.850%	13,715.43	26,144.15	52,288.30
09/01/2018	12,667.97	3.850%	13,476.17	26,144.14	
03/01/2019	12,911.83	3.850%	13,232.32	26,144.15	52,288.29
09/01/2019	13,160.38	3.850%	12,983.76	26,144.14	
03/01/2020	13,413.72	3.850%	12,730.43	26,144.15	52,288.29
09/01/2020	13,671.93	3.850%	12,472.21	26,144.14	
03/01/2021	13,935.12	3.850%	12,209.03	26,144.15	52,288.29
09/01/2021	14,203.37	3.850%	11,940.78	26,144.15	
03/01/2022	14,476.79	3.850%	11,667.36	26,144.15	52,288.30
09/01/2022	14,755.46	3.850%	11,388.68	26,144.14	
03/01/2023	15,039.51	3.850%	11,104.64	26,144.15	52,288.29
09/01/2023	15,329.02	3.850%	10,815.13	26,144.15	
03/01/2024	15,624.10	3.850%	10,520.05	26,144.15	52,288.30
09/01/2024	15,924.86	3.850%	10,219.28	26,144.14	
03/01/2025	16,231.42	3.850%	9,912.73	26,144.15	52,288.29
09/01/2025	16,543.87	3.850%	9,600.27	26,144.14	
03/01/2026	16,862.34	3.850%	9,281.80	26,144.14	52,288.28
09/01/2026	17,186.94	3.850%	8,957.20	26,144.14	
03/01/2027	17,517.79	3.850%	8,626.36	26,144.15	52,288.29
09/01/2027	17,855.01	3.850%	8,289.14	26,144.15	
03/01/2028	18,198.72	3.850%	7,945.43	26,144.15	52,288.30
09/01/2028	18,549.04	3.850%	7,595.10	26,144.14	
03/01/2029	18,906.11	3.850%	7,238.03	26,144.14	52,288.28
09/01/2029	19,270.05	3.850%	6,874.09	26,144.14	
03/01/2030	19,641.00	3.850%	6,503.14	26,144.14	52,288.28
09/01/2030	20,019.09	3.850%	6,125.05	26,144.14	
03/01/2031	20,404.46	3.850%	5,739.69	26,144.15	52,288.29
09/01/2031	20,797.25	3.850%	5,346.90	26,144.15	
03/01/2032	21,197.59	3.850%	4,946.55	26,144.14	52,288.29
09/01/2032	21,605.65	3.850%	4,538.50	26,144.15	
03/01/2033	22,021.55	3.850%	4,122.59	26,144.14	52,288.29
09/01/2033	22,445.47	3.850%	3,698.68	26,144.15	
03/01/2034	22,877.55	3.850%	3,266.60	26,144.15	52,288.30
09/01/2034	23,317.94	3.850%	2,826.21	26,144.15	
03/01/2035	23,766.81	3.850%	2,377.34	26,144.15	52,288.30
09/01/2035	24,224.32	3.850%	1,919.83	26,144.15	
03/01/2036	24,690.64	3.850%	1,453.51	26,144.15	52,288.30
09/01/2036	25,165.93	3.850%	978.21	26,144.14	
03/01/2037	25,650.38	3.850%	493.77	26,144.15	52,288.29
	724,000.00		321,765.84	1,045,765.84	1,045,765.84

CERTIFICATE OF PARTICIPATION SERIES 2017
PUBLIC WORKS FACILITY

(35)

BOND DEBT SERVICE

CITY of NEW HAVEN, MISSOURI
EQUIPMENT LEASE PURCHASE AGREEMENT, SERIES 2019
(BANK PLACEMENT STRUCTURE)
New Money Project
Non-Rated, 2036 Final Maturity
Final Pricing

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2019	21,243	4.230%	26,028.60	47,271.60	
05/01/2020	23,694	4.230%	23,577.11	47,271.11	94,542.71
11/01/2020	24,195	4.230%	23,075.98	47,270.98	
05/01/2021	24,707	4.230%	22,564.26	47,271.26	94,542.24
11/01/2021	25,230	4.230%	22,041.71	47,271.71	
05/01/2022	25,763	4.230%	21,508.09	47,271.09	94,542.80
11/01/2022	26,308	4.230%	20,963.20	47,271.20	
05/01/2023	26,865	4.230%	20,406.79	47,271.79	94,542.99
11/01/2023	27,433	4.230%	19,838.59	47,271.59	
05/01/2024	28,013	4.230%	19,258.39	47,271.39	94,542.98
11/01/2024	28,606	4.230%	18,665.91	47,271.91	
05/01/2025	29,211	4.230%	18,060.89	47,271.89	94,543.80
11/01/2025	29,828	4.230%	17,443.08	47,271.08	
05/01/2026	30,459	4.230%	16,812.22	47,271.22	94,542.30
11/01/2026	31,103	4.230%	16,168.01	47,271.01	
05/01/2027	31,761	4.230%	15,510.18	47,271.18	94,542.19
11/01/2027	32,433	4.230%	14,838.44	47,271.44	
05/01/2028	33,119	4.230%	14,152.48	47,271.48	94,542.92
11/01/2028	33,819	4.230%	13,452.01	47,271.01	
05/01/2029	34,536	4.230%	12,736.74	47,271.74	94,542.75
11/01/2029	35,265	4.230%	12,006.33	47,271.33	
05/01/2030	36,011	4.230%	11,260.47	47,271.47	94,542.80
11/01/2030	36,773	4.230%	10,498.84	47,271.84	
05/01/2031	37,550	4.230%	9,721.09	47,271.09	94,542.93
11/01/2031	38,344	4.230%	8,926.91	47,270.91	
05/01/2032	39,155	4.230%	8,115.93	47,270.93	94,541.84
11/01/2032	39,984	4.230%	7,287.80	47,271.80	
05/01/2033	40,829	4.230%	6,442.14	47,271.14	94,542.94
11/01/2033	41,693	4.230%	5,578.61	47,271.61	
05/01/2034	42,575	4.230%	4,696.80	47,271.80	94,543.41
11/01/2034	43,475	4.230%	3,796.34	47,271.34	
05/01/2035	44,395	4.230%	2,876.84	47,271.84	94,543.18
11/01/2035	45,334	4.230%	1,937.89	47,271.89	
05/01/2036	46,292	4.230%	979.08	47,271.08	94,542.97
	1,136,000		471,227.75	1,607,227.75	1,607,227.75

CERTIFICATE OF PARTICIPATION

SERIES 2019

Wastewater Lift Station 4 improvements and force main project

(36)

BOND DEBT SERVICE

City of New Haven, Missouri
General Obligation Bonds, Series 2020

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
12/30/2020						1,600,000	1,600,000
03/01/2022	29,200	2.000%	37,422.22	66,622.22		1,570,800	1,570,800
09/01/2022	51,000	2.000%	15,708.00	66,708.00	133,330.22	1,519,800	1,519,800
03/01/2023	51,500	2.000%	15,198.00	66,698.00		1,468,300	1,468,300
09/01/2023	52,000	2.000%	14,683.00	66,683.00	133,381.00	1,416,300	1,416,300
03/01/2024	52,500	2.000%	14,163.00	66,663.00		1,363,800	1,363,800
09/01/2024	53,000	2.000%	13,638.00	66,638.00	133,301.00	1,310,800	1,310,800
03/01/2025	53,600	2.000%	13,108.00	66,708.00		1,257,200	1,257,200
09/01/2025	54,100	2.000%	12,572.00	66,672.00	133,380.00	1,203,100	1,203,100
03/01/2026	54,600	2.000%	12,031.00	66,631.00		1,148,500	1,148,500
09/01/2026	55,200	2.000%	11,485.00	66,685.00	133,316.00	1,093,300	1,093,300
03/01/2027	55,700	2.000%	10,933.00	66,633.00		1,037,600	1,037,600
09/01/2027	56,300	2.000%	10,376.00	66,676.00	133,309.00	981,300	981,300
03/01/2028	56,900	2.000%	9,813.00	66,713.00		924,400	924,400
09/01/2028	57,400	2.000%	9,244.00	66,644.00	133,357.00	867,000	867,000
03/01/2029	58,000	2.000%	8,670.00	66,670.00		809,000	809,000
09/01/2029	58,600	2.000%	8,090.00	66,690.00	133,360.00	750,400	750,400
03/01/2030	59,200	2.000%	7,504.00	66,704.00		691,200	691,200
09/01/2030	59,800	2.000%	6,912.00	66,712.00	133,416.00	631,400	631,400
03/01/2031	60,300	2.000%	6,314.00	66,614.00		571,100	571,100
09/01/2031	61,000	2.000%	5,711.00	66,711.00	133,325.00	510,100	510,100
03/01/2032	61,600	2.000%	5,101.00	66,701.00		448,500	448,500
09/01/2032	62,200	2.000%	4,485.00	66,685.00	133,386.00	386,300	386,300
03/01/2033	62,800	2.000%	3,863.00	66,663.00		323,500	323,500
09/01/2033	63,400	2.000%	3,235.00	66,635.00	133,298.00	260,100	260,100
03/01/2034	64,100	2.000%	2,601.00	66,701.00		196,000	196,000
09/01/2034	64,700	2.000%	1,960.00	66,660.00	133,361.00	131,300	131,300
03/01/2035	65,300	2.000%	1,313.00	66,613.00		66,000	66,000
09/01/2035	66,000	2.000%	660.00	66,660.00	133,273.00		
	1,600,000		266,793.22	1,866,793.22	1,866,793.22		

BOND SERIES 2020

NH MUNICIPAL AQUATIC FACILITY

This information is provided based on the factual information and assumptions provided to Gilmore & Bell, P.C. by a party to or a representative of a party to the proposed transaction. This information is intended to provide factual information only and is provided in conjunction with our legal representation. It is not intended as financial advice or a financial recommendation to any party. Gilmore & Bell, P.C. is not a financial advisor or a "municipal advisor" as defined in the Securities Exchange Act of 1934, as amended.

2026 Street Maintenance and Improvement Plan - 15 Year

Note: Plan consists of some type of asphalt resurfacing (full depth reconstruction, mill & overlay or NovaChip) to all asphalt surfaced streets in the City of New Haven over a 15 year period. Concrete streets and gravel roadways will be maintained through existing maintenance budgets. This plan should be reviewed yearly to allow for changes based on the condition of the streets.

Construction Year	Budget Year	Local Projects		Federal Projects		
		Street	Project Cost	Total Projects Cost	Project Name	Project Cost City Obligation City Less Enterprise
2026	2026-2027	Olive	\$331,292.00	\$331,292.00		
2027	2027 - 2028				Circle, Elton, Maiden CDBG	\$906,151.94 \$406,151.94 \$257,773.84
2028	2028-2029	Locust Picot George Bates MacArthur Filmore Place Sawyer Terrace Hancock Dwyane Von Behren Franklin Immanuel Seitter	\$363,960.00	\$363,960.00		
2029	2029-2030				Locust,Olive,Thurman CDBG	\$870,494.00 \$370,494.00 \$307,384.00
2030	2030-2031	Danny Scott Hellmann East Industrial Cresthaven	\$243,930.00	\$243,930.00		

2026 Street Maintenance and Improvement Plan - 15 Year

Construction Year	Budget Year	Local Projects		Federal Projects		
		Street	Project Cost	Total Projects Cost	Project Name	Project Cost City Obligation City Less Enterprise
2031	2031-2032	Shamrock Clover Orchard Lion Park	\$255,906.00	\$255,906.00		
2032	2032-3033	Hickory Center Roberta	\$225,451.00	\$225,451.00		
2033	2033-2034	Emmons Washington Selma High Thurman	\$297,792.00	\$297,792.00		
2034	2034-2035	Miller	\$268,310.00	\$268,310.00		
2035	2035-2036	Maupin Wall	\$280,814.00	\$280,814.00		
2036	2036-2037	Mary Hammack Short MacArthur Walnut Bates Industrial Pecan	\$325,944.00	\$325,944.00		

2026 Street Maintenance and Improvement Plan - 15 Year

Construction Year	Budget Year	Local Projects		Federal Projects		
		Street	Project Cost	Total Projects Cost	Project Name	Project Cost City Obligation City Less Enterprise
2037	2037-2038	Arizona Kenneth Haven Manor Morgan Vine	\$251,287.80	\$251,287.80		
2038	2038-2039	Sunset McNair	\$278,458.00	\$278,458.00		
2039	2039-2040	Miller Front Olive Main Cottonwood	\$195,964.00	\$195,964.00		
2040	2040-2041	Park	\$180,974.00	\$180,974.00		
2041	2041-2042	Douglas	\$108,700.00	\$108,700.00		
15 Year Total				\$3,277,490.80		
Yearly Average				\$218,499.39		

BUDGET FY 26/27 FUND TRANSFER

Account	FUND	Transfer In	Account	Transfer Out	FUND	USE
01-03-3086	General Revenue	\$75,000	14-51-4201	\$75,000	CIPRF Transfer	Police Station
01-03-3190	General Revenue	\$9,000	03-20-4201	\$9,000	Park Department	Managment Agreement
03-03-3171	Park Board	\$99,500	02-20-4224	\$99,500	PMI	Operating Expenses
04-03-3190	Natural Gas	\$12,000	03-20-4382	\$12,000	Park Department	Managment Agreement
05-03-3190	Transporation Tax	\$5,000	03-20-4383	\$5,000	Park Department	Managment Agreement
06-03-3199	Motor Fuel	\$3,000	03-20-4384	\$3,000	Park Department	Managment Agreement
09-03-3190	Water	\$12,000	03-20-4385	\$12,000	Park Department	Managment Agreement
11-03-3125	Sewer	\$150,000	14-51-4384	\$150,000	CIPRF Transfer	Lift Station #4 Generator
11-03-3190	Sewer	\$12,000	03-20-4386	\$12,000	Park Department	Managment Agreement
14-03-3165	CIPRF	\$5,000	03-21-4810	\$5,000	Pool Department	repayment of loan
05-03-3192	Transporation Tax	\$50,000	06-41-4385	\$50,000	Motor Fuel Tax	Street Department
08-03-3192	CIST	\$75,000	06-41-4500	\$75,000	Motor Fuel Tax	Olive Street Project
08-03-3170	CIST	\$100,000	01-11-4232	\$100,000	General Revenue	Olive Street Project
	Total Transfer In	\$607,500	Total Transfer Out	\$607,500		

Budget FY 2026-2027 Capital Outlay by Fund

Department	Total Budget	Acct No.	Acct Name	Item
Public Works	\$2,000	01-11-4170	Building Maintenance	garage doors
Public Works	\$23,000	01-11-4244	Vehicles	replace 2015 Ford F550
Police	\$17,100	01-12-4141	Subscription	Axon Tactical Subscription
Police	\$5,000	01-12-4170	Building Maintenance	electrical and roof repairs for new police station
Police	\$60,000	01-12-4250	Building Improvements	flooring, paint, security, signage for new police station
Police	\$12,000	01-12-4326	Computer Software	Omigo
Police	\$9,700	01-12-4399	Equipment < \$5,000	desks and chairs for new police station
				\$2,500 Hwy 100 beautification and scoreboard replacement
Park Board Fund	\$4,000	03-20-4398	Infrastructure < \$25,000	replacement
Park Board Fund	\$58,378	03-20-4607	Playground grant	John Colter Memorial Playground equipment
Natural Gas	\$17,500	04-30-4040	Equipment > \$5,000	brush hog
Natural Gas	\$2,000	04-30-4170	Building Maintenance	garage doors
Natural Gas	\$23,000	04-30-4244	Vehicles	replace 2015 Ford F550
Natural Gas	\$16,000	04-30-4326	Computer Software	Neptune Subscription
Natural Gas	\$121,000	04-30-4348	Infrastructure > \$25,000	regulator replacement
Natural Gas	\$4,740	04-30-4399	Equipment < \$5,000	iron programmer and updates
Capital Improvements				
Sales Tax	\$400,000	08-50-4348	Infrastructure > \$25,000	Olive Street project
Water	\$3,500	09-60-4040	Equipment > \$5,000	brush hog
Water	\$2,000	09-60-4170	Building Maintenance	garage doors
Water	\$23,000	09-60-4244	Vehicles	replace 2015 Ford F550
Water	\$16,000	09-60-4326	Computer Software	Neptune Subscription
Wastewater	\$150,000	11-61-4040	Equipment > \$5,000	generator
Wastewater	\$2,000	11-61-4170	Building Maintenance	garage doors
Wastewater	\$23,000	11-61-4244	Vehicles	replace 2015 Ford F550
Wastewater	\$16,000	11-61-4326	Computer Software	Neptune Subscription
Wastewater	\$15,000	11-61-4398	Infrastructure < \$25,000	manhole lining
Total Outlay	\$1,025,918			

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FY 2026-2027 Schedule of Employee Pay and Benefits

Employee pay July 1, 2026 - June 30, 2027

BUDGET FY 26/27

max 5% increase 3% COLA, 2%merit

10% Increase 1/01/27 Effective 7/1/26

No. 1

Health and Dental, \$917.02/ \$42.71;

Department	GR rate of pay July 1, 2025- June 30, 2026	Police Current Total rate of pay GR & Prop P	GR rate of pay July 1, 2026-June 30, 2027	Prop P portion of pay	Prop P portion of pay	Total Rate of pay July 2026	Budgeted Hours	Total Base Pay	Overtime	Grand total Salaries and Wages	FICA 7.65%	employee/dependent 1,221.04	LAGERS 17.10 PD 23.10 GA	Total wage plus benefits 2026-27
Police	\$ 30.50	\$ 7.00	\$ 37.50	\$ 32.03	\$ 14,560	\$ 39.03	2080	\$ 81,172	\$ -	\$ 81,172	\$ 6,210	\$ 10,993	\$ 13,880	\$ 112,255
Chief	\$ 28.00	\$ 7.00	\$ 35.00	\$ 29.40	\$ 14,560	\$ 36.40	2080	\$ 75,712	\$ -	\$ 75,712	\$ 5,792	\$ 14,478	\$ 12,947	\$ 108,929
Asst. Chief	\$ 19.00	\$ 7.00	\$ 26.00	\$ 19.95	\$ 14,560	\$ 26.95	2080	\$ 56,056	\$ -	\$ 56,056	\$ 4,288	\$ 10,993	\$ 9,586	\$ 80,923
Officer	\$ 27.00	\$ 7.00	\$ 34.00	\$ 28.35	\$ 14,560	\$ 31.15	2080	\$ 73,528	\$ -	\$ 73,528	\$ 5,625	\$ 14,478	\$ 12,573	\$ 106,204
Officer	\$ 23.00	\$ 7.00	\$ 30.00	\$ 24.15	\$ 14,560	\$ 31.15	2080	\$ 64,792	\$ -	\$ 64,792	\$ 4,957	\$ 14,478	\$ 11,079	\$ 95,306
Officer	\$ 19.00	\$ 7.00	\$ 26.00	\$ 19.95	\$ 14,560	\$ 26.95	2080	\$ 56,056	\$ -	\$ 56,056	\$ 4,288	\$ 14,478	\$ 9,586	\$ 84,408
Officer	\$ 19.00	\$ 7.00	\$ 26.00	\$ 19.95	\$ 14,560	\$ 26.95	2080	\$ 56,056	\$ -	\$ 56,056	\$ 4,288	\$ 10,993	\$ 9,586	\$ 80,923
Total	\$ 165.50	\$ 49.00	\$ 214.50	\$ 173.78	\$ 101,920	\$ 222.78	14560	\$ 463,372	\$ -	\$ 463,372	\$ 35,448	\$ 90,891	\$ 79,237	\$ 668,948
Public Works														
Director	\$ 37.08						2080	\$ 80,983	\$ -	\$ 80,983	\$ 6,195	\$ 10,993	\$ 17,897	\$ 116,068
Gas Tech	\$ 28.95						2080	\$ 63,227	\$ 3,800	\$ 67,027	\$ 5,128	\$ 10,993	\$ 15,483	\$ 98,631
Operator	\$ 25.80						2080	\$ 56,347	\$ 3,800	\$ 60,147	\$ 4,601	\$ 10,993	\$ 13,894	\$ 89,636
Operator	\$ 23.88						2080	\$ 52,154	\$ 3,800	\$ 55,954	\$ 4,280	\$ 14,478	\$ 12,925	\$ 87,638
Laborer	\$ 19.00						2080	\$ 41,496	\$ 3,800	\$ 45,296	\$ 3,465	\$ 10,993	\$ 10,463	\$ 70,218
Laborer	\$ 19.00						2080	\$ 41,496	\$ 3,800	\$ 45,296	\$ 3,465	\$ 10,993	\$ 10,463	\$ 70,218
Laborer	\$ 19.00						2080	\$ 41,496	\$ 3,800	\$ 45,296	\$ 3,465	\$ 10,993	\$ 10,463	\$ 70,218
On call	\$ 21.00						115	\$ 2,415	\$ -	\$ 2,415	\$ 185	\$ -	\$ 558	\$ 3,158
On call	\$ 25.00						365	\$ 9,125	\$ -	\$ 9,125	\$ 698	\$ -	\$ 2,108	\$ 11,931
Public Works cont.														
Increase certification	\$ -						1040	\$ 4,160	\$ -	\$ 4,160	\$ 318	\$ -	\$ 961	\$ 5,439
Admin Asst/Pool Manager	\$ 20.00						2080	\$ 41,600	\$ 500	\$ 42,100	\$ 3,221	\$ 10,993	\$ 9,725	\$ 66,039
Part-time - L1	\$ 19.00						1250	\$ 23,750	\$ -	\$ 23,750	\$ 1,817	\$ -	\$ -	\$ 25,567
Part-time - L2	\$ 15.00						1250	\$ 18,750	\$ -	\$ 18,750	\$ 1,434	\$ -	\$ -	\$ 20,184
Total	(On call water/sewer is Friday/Saturday/Holidays)						20660	\$ 476,999	\$ 23,300	\$ 500,299	\$ 38,273	\$ 91,431	\$ 104,942	\$ 734,944
Administration														
City Administrator	\$ 33.65						2080	\$ 73,492	\$ -	\$ 73,492	\$ 5,622	\$ 10,993	\$ 16,977	\$ 107,084
City Clerk	\$ 24.04						2080	\$ 52,503	\$ 4,000	\$ 56,503	\$ 4,017	\$ 10,993	\$ 12,128	\$ 79,641
City Collector	\$ 23.00						2080	\$ 50,232	\$ 4,000	\$ 54,232	\$ 4,149	\$ 10,993	\$ 12,528	\$ 81,902
Asst. City Collect/Com. Speciali	\$ 20.00						2080	\$ 45,760	\$ 1,500	\$ 47,260	\$ 3,615	\$ 10,993	\$ 10,917	\$ 72,786
Administrative Asst	\$ 20.00						2080	\$ 43,264	\$ -	\$ 43,264	\$ 3,310	\$ 10,993	\$ 9,994	\$ 67,561
Consulting							192	\$ 12,480	\$ -	\$ 12,480	\$ 955	\$ -	\$ -	\$ 13,435
Total							10400	\$ 277,731	\$ 5,500	\$ 283,231	\$ 21,667	\$ 54,966	\$ 62,543	\$ 422,408
OT - 1 hour per week or 50 hour per year max, City Collector - 2 hour per week or 100 hours per year														
Elected Officials														
Mayor	\$ 3,000						0	\$ 3,300	\$ -	\$ 3,300	\$ 259	\$ -	\$ -	\$ 3,559
Aldermen (4)	\$ 9,600						0	\$ 10,800	\$ -	\$ 10,800	\$ 848	\$ -	\$ -	\$ 11,648
Total							0	\$ 14,100	\$ -	\$ 14,100	\$ 1,021	\$ -	\$ -	\$ 15,207
Grand total								\$ 1,232,202	\$ 28,800	\$ 1,261,002	\$ 96,409	\$ 237,288	\$ 246,772	\$ 1,841,506
Minimum wage effective January 1, 2026, 15.00 per hour								\$ 59,790	\$ (1,000)	\$ 58,790	\$ 4,497	\$ -	\$ 8,855	\$ 72,142
Change								\$ 1,232,202	\$ 28,800	\$ 1,261,002	\$ 96,409	\$ 237,288	\$ 246,772	\$ 1,841,506

**PUBLIC WORK TOTAL PAYROLL
LESS ON-CALL**

On call \$ 10.50
On call \$ 10.50
On call \$ 25.00

	Total Base	OT	Grand total	FICA	Insurance	LAGERS	Total payroll
	\$ 476,999	\$ 23,300	\$ 500,299	\$ 38,273	\$ 91,431	\$ 104,942	\$ 734,944
\$ 10.50 50% water/sewer	115 \$ 1,208		\$ 1,208	\$ 92	\$ -	\$ 243	\$ 1,543
\$ 10.50 50% water/sewer	115 \$ 1,208		\$ 1,208	\$ 92	\$ -	\$ 243	\$ 1,543
\$ 25.00 gas only budget	365 \$ 9,125		\$ 9,125	\$ 698	\$ -	\$ 1,834	\$ 11,657
PW less on-call pay	\$ 465,459	\$ 23,300	\$ 488,759	\$ 37,390	\$ 91,431	\$ 102,622	\$ 720,201

	Total Base	OT	Grand total	FICA	Insurance	LAGERS	Total payroll
CITY HALL staff							
Gen Admin 25%	\$ 69,433	\$ 1,375	\$ 70,808	\$ 5,417	\$ 13,742	\$ 15,636	\$ 105,602
Water 25%	\$ 69,433	\$ 1,375	\$ 70,808	\$ 5,417	\$ 13,742	\$ 15,636	\$ 105,602
Sewer 25%	\$ 69,433	\$ 1,375	\$ 70,808	\$ 5,417	\$ 13,742	\$ 15,636	\$ 105,602
Nat Gas 25%	\$ 69,433	\$ 1,375	\$ 70,808	\$ 5,417	\$ 13,742	\$ 15,636	\$ 105,602
Public Works	\$ 277,731	\$ 5,500	\$ 283,231	\$ 21,667	\$ 54,966	\$ 62,543	\$ 422,408

	Total Base	OT	Grand total	FICA	Insurance	LAGERS	Total payroll
Street							
Water 5%	\$ 23,273	\$ 1,165	\$ 24,438	\$ 1,870	\$ 4,572	\$ 5,131	\$ 36,010
Sewer 25%	\$ 116,365	\$ 5,825	\$ 122,190	\$ 9,348	\$ 22,858	\$ 25,656	\$ 180,050
Nat Gas 25%	\$ 116,365	\$ 5,825	\$ 122,190	\$ 9,348	\$ 22,858	\$ 25,656	\$ 180,050
Trans Tax 20%	\$ 93,092	\$ 4,660	\$ 97,752	\$ 7,478	\$ 18,286	\$ 20,524	\$ 144,040
PW&CH	\$ 465,459	\$ 23,300	\$ 488,759	\$ 37,390	\$ 91,431	\$ 102,622	\$ 720,201

	Total Base	OT	Grand total	FICA	Insurance	LAGERS	Total payroll
Gen Admin							
Street 25%	\$ 69,433	\$ 1,375	\$ 70,808	\$ 5,417	\$ 13,742	\$ 15,636	\$ 105,602
Water 5%	\$ 23,273	\$ 1,165	\$ 24,438	\$ 1,870	\$ 4,572	\$ 5,131	\$ 36,010
Sewer oncall not included	\$ 185,797	\$ 7,200	\$ 192,997	\$ 14,764	\$ 36,599	\$ 41,291	\$ 285,652
Nat Gas oncall not included	\$ 185,797	\$ 7,200	\$ 192,997	\$ 14,764	\$ 36,599	\$ 41,291	\$ 285,652
Trans 20%	\$ 93,092	\$ 4,660	\$ 97,752	\$ 7,478	\$ 18,286	\$ 20,524	\$ 144,040
PW&CH	\$ 743,190	\$ 28,800	\$ 771,990	\$ 59,057	\$ 146,397	\$ 165,166	\$ 1,142,609

	Total Base	OT	Grand total	FICA	Insurance	LAGERS	Total payroll
PW on-call, & CH							
Gen Admin 25%	\$ 69,433	\$ 1,375	\$ 70,808	\$ 5,417	\$ 13,742	\$ 15,636	\$ 105,602
Street 5%	\$ 23,273	\$ 1,165	\$ 24,438	\$ 1,870	\$ 4,572	\$ 5,131	\$ 36,010
Water 25%	\$ 187,005	\$ 7,200	\$ 194,205	\$ 14,857	\$ 36,599	\$ 41,534	\$ 287,195
Sewer 25%	\$ 187,005	\$ 7,200	\$ 194,205	\$ 14,857	\$ 36,599	\$ 41,534	\$ 287,195
Nat Gas 25%	\$ 194,922	\$ 7,200	\$ 202,122	\$ 15,462	\$ 36,599	\$ 43,126	\$ 297,310
Trans 20%	\$ 93,092	\$ 4,660	\$ 97,752	\$ 7,478	\$ 18,286	\$ 20,524	\$ 144,040
PW&CH	\$ 754,730	\$ 28,800	\$ 783,530	\$ 59,940	\$ 146,397	\$ 167,485	\$ 1,157,352

PARK BOARD
Annual Management Agreement

BUDGET FY 2026-27

	Month	rate	Total Base			Grand total salaries and			LAGERS		
			pay	Overtime	wages	FICA	7.65%	23.10 GA	Total Payroll		
Administration - CA	12	\$ 250	\$ 3,000	0	3,000.00	229.50	693.00	693.00	\$3,923		
Administration - CC	12	\$ 250	\$ 3,000	0	3,000.00	229.50	693.00	693.00	\$3,923		
		\$ 6,000	\$ 6,000	0.00	6,000.00	459.00	1,386.00		\$7,845		

Park Management Labor agreement (Public Works)
Fuel transfer, to City Motor Fuel

\$50,000
\$3,000
\$53,000

MINIMUM WAGE INCREASE \$15.00 Jan 1 2026

Current Schedule	Pool	2025 Rate	2026 Rate	Hours	Total	OT	Total	FICA	Total payroll
Lifeguard Manager		\$17.00	\$18.00	760	\$13,680	\$0	\$13,680	\$1,047	\$14,727
Lifeguard Asst. Manager		\$14.50	\$16.00	360	\$5,760	\$0	\$5,760	\$441	\$6,201
Lifeguards regular (8)		\$13.75	\$15.00	4464	\$66,960	\$0	\$66,960	\$5,122	\$72,082
Concession		\$13.75	\$15.00	558	\$8,370	\$0	\$8,370	\$640	\$9,010
Pool					\$94,770	\$0	\$94,770	\$7,250	\$102,020
Administration							\$6,000	\$459	\$7,845
Labor Agreement with PW							\$0	\$0	\$53,000
Total Payroll							\$100,770	\$7,709	\$162,865

Guards	#Days	#Hr/Day	Total Hrs	#Guards	Total Hrs	Rate	Total Pay	FICA	Total payroll
Sept, 3 days	3	6	18	8	144	\$ 15	\$ 2,160	\$ 165	\$ 2,325
Aug, 20 days	20	6	120	8	960	\$ 15	\$ 14,400	\$ 1,102	\$ 15,502
July, 31 days	31	6	186	8	1488	\$ 15	\$ 22,320	\$ 1,707	\$ 24,027
June, 30 days	30	6	180	8	1440	\$ 15	\$ 21,600	\$ 1,652	\$ 23,252
May, 9 days	9	6	54	8	432	\$ 15	\$ 6,480	\$ 496	\$ 6,976
total days	93		558		4464		\$ 66,960	\$ 5,122	\$ 72,082

GENERAL REVENUE Budget Worksheet

REVENUE		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
<u>Account</u>	<u>Description</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>	<u>25-26</u>	<u>26-27</u>
01-03-3000	RE Taxes	\$0	\$0	\$0	-\$297	\$0
01-03-3001	PP Taxes	\$0	\$0	\$0	-\$1,214	\$0
01-03-3002	SUR Tax	\$25,594	\$26,505	\$28,000	\$25,982	\$26,000
01-03-3003	Financial Institution	\$13	\$0	\$15	\$0	\$0
01-03-3004	RR&Utilities	\$18,829	\$18,969	\$19,500	\$19,452	\$20,000
01-03-3006	Penalty Late	\$4,706	\$5,034	\$5,000	\$5,214	\$5,000
01-03-3007	FC Spec Road	\$0	\$0	\$0	\$0	\$100,000
01-03-3017	RE Taxes FC Collect	\$231,769	\$239,698	\$255,000	\$253,722	\$255,000
01-03-3018	PP Taxes FC Collect	\$88,396	\$83,868	\$95,000	\$95,218	\$95,000
01-03-3019	Deferred Property	-\$157	\$2,206	\$0	\$0	\$0
01-03-3160	NH Spec Road	\$10,000	\$0	\$19,000	\$18,777	\$10,000
	Property Tax Total	\$379,150	\$376,280	\$421,515	\$416,854	\$511,000
01-03-3008	Use Sales Tax	\$0	\$0	\$0	\$0	\$112,000
01-03-3009	Prop P	\$127,588	\$128,832	\$125,000	\$133,634	\$130,000
01-03-3010	1-Cent Sales Tax	\$290,483	\$289,816	\$280,000	\$284,938	\$290,000
01-03-3011	Motor Veh. Sales Tax	\$26,004	\$27,702	\$25,000	\$27,435	\$25,000
01-03-3012	Motor Veh. Fees	\$10,665	\$10,899	\$10,000	\$10,891	\$10,000
01-03-3021	Gross Receipts Tax	\$221,104	\$215,070	\$215,000	\$219,710	\$230,000
01-03-3023	Cigarette Tax	\$3,234	\$3,062	\$3,500	\$2,726	\$2,500
01-03-3027	Tourism Tax	\$762	\$6,746	\$7,200	\$4,871	\$7,500
	Taxes Total	\$679,840	\$682,127	\$665,700	\$684,205	\$807,000
01-03-3020	Business License	\$14,310	\$13,151	\$13,000	\$1,995	\$13,500
01-03-3022	Vehicle License	\$248	\$240	\$250	-\$155	\$250
01-03-3024	Animal License	\$89	\$60	\$150	\$127	\$150
	Licenses Total	\$14,647	\$13,451	\$13,400	\$1,967	\$13,900
01-03-3040	Building Permits	\$10,204	\$23,496	\$25,000	\$27,229	\$25,000
01-03-3041	Occupancy Permits	\$2,510	\$2,700	\$4,000	\$4,010	\$4,000
01-03-3043	Zoning Permits	\$620	\$1,300	\$1,000	\$450	\$2,500
01-03-3042	Street Excavation	\$0	\$0	\$0	\$0	\$500
01-03-3047	Special Event Permits	\$550	\$0	\$0	\$0	\$0
	Permits & Fees	\$13,884	\$27,496	\$30,000	\$31,689	\$32,000
01-03-3050	Muni Court Fines	\$12,564	\$1,422	\$1,500	\$1,129	\$2,500
01-03-3051	Police Reports	\$154	\$14	\$300	\$308	\$300
01-03-3052	Bond Forfeitures	\$0	\$0	\$0	\$0	\$0
01-03-3053	Restitution	\$123	\$0	\$300	\$300	\$0
01-03-3055	CVC/City	\$48	\$6	\$0	\$1	\$0
01-03-3057	Deferred Court Revenue	\$9,295	\$642	\$0	\$0	\$0
	Muni Court Total	\$22,184	\$2,084	\$2,100	\$1,738	\$2,800
01-03-3071	Refuse Collection	\$257,592	\$272,490	\$287,300	\$259,753	\$285,000
01-03-3081	City of Berger	\$1,173	\$1,156	\$2,400	\$2,197	\$2,400
	Charges for Services	\$258,765	\$273,646	\$289,700	\$261,950	\$287,400
01-03-3089	Cell Tower Olive Street	\$8,550	\$10,450	\$11,400	\$11,400	\$11,400
01-03-3090	Cell Tower Industrial Drive	\$23,833	\$19,363	\$21,123	\$21,123	\$21,000
	Rental Income	\$32,383	\$29,813	\$32,523	\$32,523	\$32,400
01-03-3110	Miscellaneous Revenue	\$384	\$349	\$700	\$581	\$0
	Misc. Income	\$384	\$349	\$700	\$581	\$0

REVENUE		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
<u>Account</u>	<u>Description</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>	<u>25-26</u>	<u>26-27</u>
01-03-3072	Special Assessments	\$0	\$0	\$1,700	\$0	\$0
01-03-3121	Nuisance Abatement	\$0	\$0	\$0	-\$376	\$0
01-03-3123	Special Assess Int/Penalty	\$1,169	\$1,049	\$0	\$0	\$0
01-03-3124	Deferred Special Assess	-\$1,169	-\$1,158	\$0	\$0	\$0
01-03-3141	Late Payment Interest	\$0	\$109	\$1,500	\$1,363	\$1,500
	Special Assessment	\$0	\$0	\$3,200	\$987	\$1,500
01-03-3140	Interest Earned	\$1,284	\$1,151	\$20,000	\$11,782	\$10,000
	Interest Total	\$1,284	\$1,151	\$20,000	\$11,782	\$10,000
01-03-3153	Surplus Property	\$15,000	\$9,688	\$1,000	\$731	\$2,500
	Other Financing Sources	\$15,000	\$9,688	\$1,000	\$731	\$2,500
01-03-3166	Debt Service	\$0	\$0	\$0	\$0	\$0
01-03-3172	Natural Gas Transfer	\$0	\$0	\$0	\$0	\$0
01-03-3173	Water Transfer	\$0	\$0	\$0	\$0	\$0
01-03-3174	Sewer Transfer	\$0	\$0	\$0	\$0	\$0
01-03-3086	CIPRF Transfer	\$0	\$0	\$360,000	\$360,000	\$75,000
01-03-3190	Park Board Transfer	\$9,000	\$0	\$18,000	\$18,736	\$9,000
	Transfer In Total	\$9,000	\$0	\$378,000	\$378,736	\$84,000
01-03-3212	Police Grants	\$500	\$0	\$6,000	\$4,489	\$50,000
01-03-3220	Admin Grants	\$0	\$0	\$0	\$0	\$0
01-03-3239	SEMA Grants	\$0	\$0	\$0	\$0	\$0
01-03-3242	Public Works Grants	\$0	\$0	\$0	\$0	\$0
	Grant Funding Total	\$500	\$0	\$6,000	\$4,489	\$50,000
01-03-3221	FC Muni League Dinner	\$0	\$0	\$3,650	\$3,650	\$0
01-03-3222	Police Donations	\$475	\$0	\$5,000	\$5,125	\$5,000
01-03-3223	General Admin Donations	\$0	\$0	\$0	\$0	\$0
01-03-3236	Chamber of Commerce	\$0	\$0	\$0	\$0	\$0
01-03-3238	Downtown NH Inc.	\$0	\$0	\$0	\$0	\$0
	Donations/Other	\$475	\$0	\$8,650	\$8,775	\$5,000
General Revenue Total		\$ 1,449,680	\$ 1,418,169	\$ 1,874,588	\$ 1,838,746	\$ 1,842,300

GENERAL REVENUE Budget Worksheet

EXPENSES		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
<u>Account</u>	<u>Description</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>	<u>25-26</u>	<u>26-27</u>
01-10-4000	Wages	\$79,641	\$72,587	\$93,000	\$92,724	\$70,000
01-10-4001	Wages OT	\$366	\$201	\$6,000	\$6,301	\$1,500
01-10-4002	Wages Board	\$13,875	\$14,000	\$13,350	\$13,525	\$14,100
01-10-4006	Payroll Tax Staff	\$6,114	\$5,561	\$7,500	\$7,577	\$5,500
01-10-4007	Payroll Tax Board	\$1,062	\$1,071	\$1,100	\$1,035	\$1,100
01-10-4009	Insurance	\$12,455	\$8,816	\$10,000	\$12,988	\$13,800
01-10-4011	Lagers	\$15,418	\$11,351	\$16,500	\$14,433	\$15,800
	Personnel Expenses	\$128,931	\$113,587	\$147,450	\$148,583	\$121,800
01-10-4020	General Supplies	\$7,376	\$8,975	\$8,000	\$8,190	\$5,000
01-10-4022	Printing	\$1,282	\$737	\$3,000	\$1,153	\$3,000
01-10-4023	Postage	\$2,070	\$2,270	\$3,000	\$2,326	\$3,000
01-10-4027	Building Inspector Supplies	\$94	\$77	\$500	\$0	\$500
01-10-4050	Telephone	\$3,380	\$3,224	\$3,500	\$3,532	\$3,500
01-10-4052	Electric	\$3,185	\$2,540	\$3,200	\$2,653	\$3,500
01-10-4160	Bids/Notices	\$914	\$2,742	\$800	\$785	\$1,000
01-10-4170	Building Maintenance	\$799	\$413	\$1,500	\$1,150	\$1,500
01-10-4180	Veh/Equip. Maintenance	\$0	\$0	\$0	\$0	\$2,000
01-10-4190	Fuel	\$0	\$0	\$200	\$87	\$500
01-10-4326	Computer Software	\$0	\$0	\$2,000	\$120	\$25,000
01-10-4399	Equipment < \$5K	\$0	\$1,840	\$0	\$0	\$0
	Operating Expenses	\$19,100	\$22,818	\$25,700	\$19,996	\$48,500
01-10-4025	IT Consulting	\$10,983	\$13,135	\$15,000	\$13,022	\$15,000
01-10-4070	Planning Consultant	\$0	\$0	\$0	\$0	\$75,000
01-10-4071	Building Inspector	\$26,625	\$27,108	\$29,388	\$29,103	\$31,500
01-10-4076	City Attorney/Legal	\$12,769	\$25,254	\$15,000	\$9,238	\$15,000
01-10-4078	Engineering/Consulting	\$0	\$0	\$2,000	\$1,745	\$1,000
01-10-4080	Refuse/Recycling	\$257,768	\$272,652	\$287,500	\$259,848	\$288,000
01-10-4085	Physical/Drug Test	\$0	\$0	\$0	\$0	\$250
01-10-4087	Property&Liability	\$36,450	\$13,167	\$8,700	\$11,133	\$12,000
01-10-4089	Audit Services	\$18,300	\$17,775	\$26,000	\$25,900	\$20,000
01-10-4091	FC Tax Collection Commission	\$0	\$4,000	\$4,000	\$4,000	\$4,000
01-10-4092	FC Recorder	\$0	\$0	\$300	\$0	\$300
01-10-4093	Unemployment Services	\$5,120	\$9,675	\$1,000	\$960	\$1,000
01-10-4097	Muni Code Administration	\$4,884	\$2,052	\$4,800	\$4,964	\$4,800
01-10-4099	Muni Election	\$1,633	\$1,679	\$2,200	\$1,186	\$2,000
01-10-4101	Postage Machine Lease	\$1,044	\$1,044	\$1,500	\$1,188	\$1,500
01-10-4107	Copier Maintenance	\$1,727	\$1,254	\$2,500	\$2,722	\$2,000
01-10-4169	Electronic Recycle Event	\$650	\$650	\$650	\$650	\$700
01-10-4337	Website	\$0	\$0	\$0	\$0	\$5,000
01-10-4338	Credit/Debit Card Fees	\$1,893	\$2,075	\$2,200	\$2,072	\$2,500
	Contracted Services Total	\$379,846	\$391,520	\$402,738	\$367,730	\$481,550
01-10-4212	Water Fund (ARPA)	\$0	\$0	\$24,042	\$24,042	\$0
01-10-4396	Sewer Fund (ARPA)	\$0	\$0	\$191,079	\$191,079	\$0

EXPENSES		2 YR	LY	BUDGET	581.15	PROPOSED
Account	Description	23-24	24-25	25-26	25-26	26-27
	Transfer Out	\$0	\$0	\$215,121	\$215,121	\$0
01-10-4140	Professional Development	\$5,865	\$5,360	\$6,000	\$5,937	\$5,000
01-10-4141	Subscription	\$0	\$0	\$0	\$0	\$500
01-10-4152	Travel/Mileage/PerDiem	\$0	\$0	\$1,000	\$1,443	\$1,500
01-10-4229	Bad Debt Write Off	\$0	\$0	\$0	\$65	\$0
01-10-4276	EPA OU3 Monitoring	\$0	\$0	\$30,000	\$0	\$30,000
01-10-4278	FC Muni Dinner	\$0	\$0	\$3,010	\$3,003	\$0
01-10-4327	Sister City Partnership	\$0	\$4,000	\$0	\$0	\$0
01-10-4329	Employee Appreciation	\$1,164	\$963	\$2,500	\$2,011	\$1,500
01-10-4339	Economic Development	\$0	\$0	\$0	\$0	\$1,500
01-10-4390	Tourism	\$0	\$0	\$3,000	\$2,980	\$5,000
01-10-4393	Safety Committee	\$18	\$13	\$1,500	\$492	\$1,000
	Other Expenses	\$7,047	\$10,336	\$47,010	\$15,930	\$46,000
01-10-4081	COP 2015 Interest	\$2,637	\$2,099	\$1,560	\$1,560	\$1,300
01-10-4805	COP 2015 Principal	\$18,297	\$18,012	\$19,095	\$19,095	\$19,000
	Debt Service Total	\$20,934	\$20,111	\$20,655	\$20,655	\$20,300
01-10-4040	Equipment > \$5K	\$0	\$0	\$0	\$0	\$0
01-10-4179	Computer Hardware	\$0	\$0	\$3,300	\$3,429	\$1,000
01-10-4244	Vehicles	\$0	\$0	\$0	\$0	\$0
01-10-4250	Building Improvements	\$0	\$0	\$8,000	\$7,036	\$0
01-10-4348	Infrastructure > \$25K	\$0	\$0	\$0	\$0	\$0
01-10-4604	Land Acquisition	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Total	\$0	\$0	\$11,300	\$10,465	\$1,000
General Admin Total		\$555,858	\$558,372	\$869,974	\$798,481	\$719,150
Revenue/Expenses		\$ 893,822	\$ 859,797	1,004,614	1,040,265	\$ 1,123,150

GENERAL REVENUE Budget Worksheet

EXPENSES		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
Account	Description	23-24	24-25	25-26	25-26	26-27
01-11-4000	Wages	\$46,987	\$55,384	\$42,000	\$38,360	\$23,300
01-11-4001	Wages OT	\$1,910	\$576	\$2,300	\$1,402	\$1,200
01-11-4006	Payroll Tax Staff	\$3,717	\$4,257	\$3,400	\$3,026	\$1,900
01-11-4009	Insurance	\$7,674	\$9,743	\$13,350	\$9,264	\$4,600
01-11-4011	Lagers	\$7,876	\$10,623	\$9,000	\$7,549	\$5,200
	Personnel Expenses	\$68,164	\$80,583	\$70,050	\$59,601	\$36,200
01-11-4029	Office Supplies	\$1,579	\$1,309	\$1,500	\$1,342	\$1,500
01-11-4030	Shop Supplies	\$1,941	\$2,202	\$2,400	\$2,372	\$2,500
01-11-4032	Small Tools	\$1,788	\$1,813	\$1,500	\$994	\$1,000
01-11-4036	Storm Water Supplies	\$0	\$0	\$0	\$0	\$0
01-11-4050	Telephone	\$877	\$1,985	\$2,000	\$1,830	\$2,000
01-11-4052	Electric	\$1,748	\$1,700	\$2,000	\$2,063	\$2,000
01-11-4058	Street Lighting	\$29,719	\$33,358	\$32,000	\$37,156	\$38,000
01-11-4059	Levee & Flagpole Lighting	\$888	\$1,009	\$1,200	\$1,869	\$1,300
01-11-4086	Uniforms	\$322	\$343	\$300	\$117	\$500
01-11-4160	Bids/Notices	\$595	\$0	\$200	\$131	\$200
01-11-4163	Levee Maintenance	\$0	\$37	\$1,000	\$613	\$1,000
01-11-4170	Building Maintenance	\$525	\$520	\$2,000	\$1,259	\$2,000
01-11-4180	Veh/Equip. Maintenance	\$4,429	\$4,285	\$7,000	\$6,213	\$5,000
01-11-4190	Fuel	\$0	\$0	\$0	\$0	\$0
01-11-4220	Miscellaneous	\$0	\$0	\$0	\$0	\$0
01-11-4331	GIS Mapping	\$0	\$0	\$0	\$0	\$150
01-11-4398	Infrastructure < 25k	\$600	\$0	\$0	\$0	\$2,500
01-11-4399	Equipment < 5K	\$0	\$0	\$600	\$533	\$1,000
01-11-4420	Traffic Signal Lighting	\$327	\$357	\$400	\$372	\$500
01-11-4421	Front Street Festival	\$1,090	\$992	\$1,800	\$1,616	\$2,000
	Operating Expenses	\$46,428	\$49,910	\$55,900	\$58,480	\$63,150
01-11-4025	IT Consulting	\$1,202	\$1,592	\$2,000	\$1,705	\$2,000
01-11-4041	Bucket Truck Inspection	\$829	\$874	\$1,200	\$895	\$1,200
01-11-4078	Engineering/Consulting	\$325	\$360	\$0	\$0	\$0
01-11-4085	Physical/Drug Test	\$391	\$270	\$500	\$350	\$500
01-11-4087	Property&Liability	\$8,228	\$9,258	\$5,200	\$5,129	\$3,000
01-11-4111	Street Sweeping	\$0	\$0	\$0	\$0	\$0
01-11-4349	Equipment Services	\$0	\$0	\$0	\$0	\$0
	Contracted Services Total	\$10,975	\$12,354	\$8,900	\$8,079	\$6,700
01-11-4232	CIST	\$150,000	\$0	\$0	\$0	\$100,000
	Transfer Out	\$150,000	\$0	\$0	\$0	\$100,000
01-11-4140	Professional Development	\$0	\$22	\$200	\$150	\$500
01-11-4152	Travel/Mileage/PerDiem	\$0	\$0	\$0	\$0	\$250
	Other Expenses	\$0	\$22	\$200	\$150	\$750
01-11-4369	COP 2017 Principal	\$7,738	\$8,039	\$8,352	\$8,352	\$8,700
01-11-4802	COP 2017 Interest	\$5,334	\$5,033	\$4,720	\$4,720	\$4,400
	Debt Service Total	\$13,072	\$13,072	\$13,072	\$13,072	\$13,100
01-11-4040	Equipment > \$5K	\$16,143	\$12,907	\$0	-\$6,607	\$0
01-11-4179	Computer Hardware	\$0	\$0	\$0	\$0	\$0
01-11-4244	Vehicles	\$14,875	\$0	\$18,500	\$0	\$23,000
01-11-4250	Building Improvements	\$0	\$0	\$0	\$0	\$0
01-11-4348	Infrastruture > \$25K	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Total	\$31,018	\$12,907	\$18,500	-\$6,607	\$23,000
	Public Works Total	\$319,657	\$168,848	\$166,622	\$132,775	\$242,900
	Revenue/Expenses	\$ 574,165	\$ 690,949	\$ 837,992	\$ 907,490	\$ 880,250

GENERAL REVENUE Budget Worksheet

EXPENSES		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
Account	Description	23-24	24-25	25-26	25-26	26-27
01-12-4000	Wages	\$119,139	\$81,781	\$311,000	\$295,025	\$362,000
01-12-4001	Wages OT	\$15,915	\$0	\$0	\$0	\$0
01-12-4006	Payroll Tax Staff	\$10,326	\$6,256	\$23,800	\$23,081	\$27,700
01-12-4009	Insurance	\$15,569	\$13,979	\$66,800	\$69,817	\$91,000
01-12-4011	Lagers	\$18,739	\$12,142	\$54,200	\$50,841	\$62,000
01-12-4181	Prop P Wages	\$37,127	\$10,512	\$87,400	\$88,067	\$102,000
01-12-4182	Prop P OT	\$5,777	\$280	\$0	\$0	\$0
01-12-4183	Prop P Payroll Taxes	\$3,282	\$826	\$6,700	\$6,226	\$7,800
01-12-4184	Prop P Lagers	\$6,142	\$1,251	\$15,200	\$13,646	\$17,500
	Personnel Expenses	\$232,016	\$127,027	\$565,100	\$546,702	\$670,000
01-12-4014	Uniforms	\$1,803	\$3,208	\$2,500	\$2,274	\$2,000
01-12-4020	General Supplies	\$1,845	\$558	\$1,500	\$1,331	\$1,500
01-12-4021	Tactical Supplies	\$1,753	\$20,074	\$34,704	\$33,283	\$15,000
01-12-4029	Office Supplies	\$1,239	\$700	\$1,200	\$1,245	\$1,500
01-12-4050	Telephone	\$4,935	\$4,361	\$6,000	\$5,629	\$6,000
01-12-4052	Electric	\$3,166	\$2,602	\$3,000	\$2,800	\$4,000
01-12-4094	Breathalyzer	\$0	\$0	\$0	\$0	\$2,000
01-12-4107	Copier Maintenance	\$209	\$0	\$200	\$0	\$200
01-12-4108	Bids/Notices	\$851	\$0	\$0	\$0	\$0
01-12-4170	Building Maintenance	\$1,714	\$1,183	\$500	\$502	\$5,000
01-12-4180	Veh/Equip. Maintenance	\$4,397	\$7,826	\$15,000	\$10,621	\$10,000
01-12-4190	Fuel	\$7,158	\$2,555	\$18,000	\$12,159	\$15,000
01-12-4220	Miscellaneous	\$425	\$0	\$0	\$0	\$0
01-12-4326	Computer Software	\$6,561	\$17,055	\$12,000	\$10,485	\$12,000
01-12-4398	Infrastruture < \$25K	\$10,600	\$0	\$0	\$0	\$0
01-12-4399	Equipment < \$5K	\$1,590	\$0	\$5,000	\$3,993	\$10,000
	Operating Expenses	\$48,246	\$60,122	\$99,604	\$84,324	\$84,200
01-12-4025	IT Consulting	\$6,000	\$6,629	\$7,500	\$6,622	\$15,000
01-12-4076	City Attorney/Legal	\$9,283	\$11,966	\$17,000	\$14,890	\$17,000
01-12-4085	Physicals/Drug Tests	\$454	\$2,796	\$5,000	\$908	\$1,000
01-12-4087	Property&Liability	\$43,297	\$6,736	\$46,500	\$33,899	\$35,000
01-12-4088	Animal Services	\$360	\$550	\$2,000	\$1,325	\$1,500
01-12-4141	Subscription	\$0	\$0	\$0	\$0	\$17,100
01-12-4103	Radio Video Camera Svc	\$0	\$0	\$10	\$10	\$0
01-12-4430	Franklin County NVCEU	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
01-12-4431	Dispatching Services	\$0	\$6,000	\$6,500	\$6,300	\$7,000
01-12-4435	FC Law Enforcement Agree	\$298,045	\$525,654	\$0	\$0	\$0
	Contracted Services Total	\$358,939	\$561,831	\$86,010	\$65,455	\$95,100
01-12-4045	Panhorst Program Fund	\$0	\$0	\$0	\$0	\$3,000
01-12-4140	Professional Development	\$4,409	\$7,739	\$14,000	\$12,289	\$15,000
01-12-4152	Travel/Mileage/PerDiem	\$0	\$0	\$0	\$0	\$500
01-12-4812	Community Engagement	\$0	\$0	\$5,000	\$2,378	\$5,000
	Other Expenses	\$4,409	\$7,739	\$19,000	\$14,667	\$23,500
01-12-4040	Equipment > \$5K	\$0	\$0	\$0	\$0	\$0
01-12-4179	Computer Hardware	\$0	\$0	\$2,000	\$874	\$2,000
01-12-4244	Vehicles	\$0	\$54,024	\$55,000	\$54,024	\$0
01-12-4250	Building Improvements	\$0	\$15,393	\$0	\$0	\$60,000
01-12-4348	Infrastruture > \$25K	\$0	\$0	\$362,000	\$360,698	\$0
01-12-4604	Land Acquisition	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Total	\$0	\$69,417	\$419,000	\$415,596	\$62,000
	Police Department Total	\$643,610	\$826,136	\$1,188,714	\$1,126,744	\$934,800
	Revenue/Expenses	\$ (69,445)	\$ (135,187)	\$ (350,722)	\$ (219,254)	\$ (54,550)

GENERAL REVENUE Budget Worksheet

EXPENSES		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
Account	Description	23-24	24-25	25-26	25-26	26-27
01-13-4020	General Supplies	\$0	\$0	\$0	\$0	\$400
01-13-4050	Telephone	\$30	\$356	\$360	\$303	\$400
01-13-4052	Electric	\$256	\$280	\$300	\$268	\$400
01-13-4160	Bids/Notices	\$0	\$0	\$0	\$0	\$0
01-13-4170	Building Maintenance	\$0	\$0	\$0	\$0	\$0
01-13-4180	Veh/Equip. Maintenance	\$0	\$0	\$500	\$423	\$500
01-13-4190	Fuel	\$0	\$0	\$0	\$0	\$0
01-13-4326	Computer Software	\$0	\$0	\$0	\$0	\$0
01-13-4230	Emergency Preparedness	\$0	\$0	\$0	\$0	\$5,000
01-13-4399	Equipment < \$5K	\$1,627	\$0	\$500	\$161	\$6,500
	Operating Expenses	\$1,913	\$636	\$1,660	\$1,156	\$13,200
01-13-4025	IT Consulting	\$480	\$0	\$0	\$0	\$500
01-13-4087	Property&Liability	\$484	\$0	\$0	\$0	\$500
01-13-4114	Generator Services	\$0	\$0	\$500	\$0	\$500
01-13-4115	Siren Warning	\$0	\$0	\$0	\$0	\$1,200
01-13-4119	Reverse 911/Code Red	\$0	\$0	\$0	\$0	\$400
01-13-4172	EMA Director	\$6,000	\$6,000	\$6,000	\$5,968	\$7,800
	Contracted Services Total	\$6,964	\$6,000	\$6,500	\$5,968	\$10,900
01-13-4140	Professional Development	\$172	\$0	\$1,500	\$423	\$1,500
01-13-4152	Travel/Mileage/PerDiem	\$0	\$0	\$0	\$0	\$500
	Other Expenses	\$172	\$0	\$1,500	\$423	\$2,000
	EMA Total	\$9,049	\$6,636	\$9,660	\$7,546	\$26,100
	Municipal Court Total	\$34,894	\$30,652	\$3,820	\$3,729	\$0
Total General Expenses		\$1,563,068	\$1,590,644	\$2,238,790	\$2,069,275	\$1,922,950
Revenue/Expenses		\$ (113,388)	\$ (172,475)	\$ (364,202)	\$ (230,529)	\$ (80,650)

PMI Budget Worksheet

REVENUE		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
<u>Account</u>	<u>Description</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>	<u>25-26</u>	<u>26-27</u>
02-03-3000	RE Taxes	\$0	\$0	\$0	-\$110	\$0
02-03-3001	PP Taxes	\$0	\$0	\$6,500	-\$497	\$0
02-03-3002	SUR Tax	\$6,280	\$6,406	\$6,300	\$6,276	\$6,400
02-03-3003	Financial Institution	\$3	\$0	\$50	\$0	\$0
02-03-3004	RR&Utilities	\$4,620	\$4,585	\$4,700	\$4,699	\$4,800
02-03-3006	Penalty Late	\$1,162	\$1,234	\$1,200	\$1,272	\$1,200
02-03-3017	RE Taxes FC Collect	\$56,869	\$57,939	\$62,000	\$61,291	\$63,000
02-03-3018	PP Taxes FC Collect	\$21,691	\$20,280	\$23,000	\$23,003	\$23,000
02-03-3019	Deferred Property	-\$33	\$585	\$0	\$0	\$0
	Property Tax Total	\$90,592	\$91,029	\$103,750	\$95,935	\$98,400
02-03-3110	Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
	Misc. Income	\$0	\$0	\$0	\$0	\$0
02-03-3140	Interest Earned	\$54	\$79	\$1,200	\$894	\$1,100
	Interest Total	\$54	\$79	\$1,200	\$894	\$1,100
	PMI Total	\$90,646	\$91,108	\$104,950	\$96,829	\$99,500
EXPENSE						
02-20-4224	Park Board Transfer	\$85,000	\$90,000	\$145,000	\$145,000	\$99,500
	Revenue/Expenses	\$ 5,646	\$ 1,108	(40,050) \$	(48,171) \$	-

PARK BOARD Budget Worksheet

REVENUE		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
<u>Account</u>	<u>Description</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>	<u>25-26</u>	<u>26-27</u>
03-03-3002	SUR Tax	\$10,104	\$11,823	\$12,000	\$9,865	\$10,000
03-03-3003	Financial Institution	\$5	\$0	\$20	\$0	\$0
03-03-3004	RR&Utilities	\$7,434	\$8,462	\$8,500	\$7,386	\$9,000
03-03-3006	Penalty Late	\$1,709	\$1,609	\$2,400	\$2,457	\$2,500
03-03-3017	RE Taxes FC Collect	\$91,402	\$106,896	\$107,000	\$96,339	\$108,000
03-03-3018	PP Taxes FC Collect	\$34,901	\$37,271	\$36,000	\$36,292	\$38,000
03-03-3019	Deferred Property	\$211	-\$3,431	\$0	\$0	\$0
	Property Tax Total	\$145,766	\$162,630	\$165,920	\$152,340	\$167,500
03-03-3016	Park Board Sales Tax (1/4%)	\$67,725	\$67,278	\$70,000	\$65,620	\$70,000
03-03-3009	Park Board Use Tax (1/4%)	\$0	\$0	\$0	\$0	\$13,500
	Taxes Total	\$67,725	\$67,278	\$70,000	\$65,620	\$83,500
03-03-3110	Miscellaneous Revenue	\$25	\$0	\$0	\$0	\$0
	Misc. Income	\$25	\$0	\$0	\$0	\$0
03-03-3140	Interest Earned	\$307	\$266	\$7,200	\$6,281	\$5,000
	Interest Total	\$307	\$266	\$7,200	\$6,281	\$5,000
03-03-3153	Surplus Property	\$0	\$0	\$11,050	\$11,050	\$0
	Other Financing Total	\$0	\$0	\$11,050	\$11,050	\$0
03-03-3171	Park Maintenance	\$85,000	\$90,000	\$145,000	\$145,000	\$99,500
	Transfer In Total	\$85,000	\$90,000	\$145,000	\$145,000	\$99,500
03-03-3142	Colter Memorial Playground	\$0	\$0	\$88,222	\$29,844	\$58,378
03-03-3146	Playground Grant	\$0	\$0	\$0	\$0	\$0
03-03-3228	MIRMA Grant	\$2,425	\$3,000	\$3,750	\$3,750	\$5,250
	Grant Funding Total	\$2,425	\$3,000	\$91,972	\$33,594	\$63,628
03-03-3255	Pool Donation	\$0	\$0	\$2,900	\$2,838	\$0
03-03-3267	Park Donation	\$0	\$0	\$2,000	\$0	\$0
03-03-3269	Downtown Playground	\$26,900	\$1,000	\$88,222	\$28,575	\$0
	Donations/Other	\$26,900	\$1,000	\$93,122	\$31,413	\$0
03-03-3250	Admissions	\$19,034	\$13,699	\$20,000	\$17,981	\$20,000
03-03-3251	Season Pass	\$8,376	\$7,120	\$14,000	\$12,507	\$12,000
03-03-3252	Swim Lessons	\$3,825	\$3,150	\$4,500	\$3,975	\$4,000
03-03-3253	Pool Rentals	\$2,775	\$1,900	\$3,500	\$3,500	\$4,000
03-03-3254	Concessions	\$8,920	\$6,960	\$10,000	\$6,659	\$12,000
	Muni Pool Total	\$42,930	\$32,829	\$52,000	\$44,622	\$52,000
03-03-3260	New Haven Little League	\$2,285	\$1,958	\$2,000	\$2,615	\$2,600
03-03-3262	New Haven School District	\$2,390	\$2,390	\$2,390	\$2,390	\$2,390
03-03-3263	Pavillion Rentals	\$825	\$225	\$600	\$450	\$600
03-03-3264	Grounds Rentals	\$0	\$25	\$0	\$25	\$0
03-03-3270	Bail Park Rental	\$2,750	\$2,250	\$2,200	\$1,875	\$2,500
	City Park Rentals	\$8,250	\$6,848	\$7,190	\$7,355	\$8,090
	Park Board Total	\$379,328	\$363,851	\$643,454	\$497,275	\$479,218

PARK BOARD Budget Worksheet

EXPENSES		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
Account	Description	23-24	24-25	25-26	25-26	26-27
03-20-4000	Wages	\$0	\$167	\$0	\$0	\$0
03-20-4001	Wages OT	\$495	\$456	\$0	\$0	\$0
03-20-4006	Payroll Tax Staff	\$38	\$48	\$0	\$0	\$0
03-20-4009	Insurance	\$0	-\$5	\$0	\$0	\$0
03-20-4011	Lagers	\$99	\$71	\$0	\$0	\$0
	Personnel Expenses	\$632	\$736	\$0	\$0	\$0
03-20-4020	General Supplies	\$2,165	\$4,363	\$4,000	\$3,288	\$4,000
03-20-4032	Small Tools	\$300	\$0	\$0	\$0	\$0
03-20-4050	Telephone	\$0	\$0	\$0	\$0	\$0
03-20-4052	Electric	\$2,662	\$2,181	\$3,500	\$3,360	\$3,500
03-20-4160	Bids/Notices	\$0	\$0	\$450	\$263	\$150
03-20-4190	Fuel	\$0	\$0	\$0	\$0	\$0
03-20-4354	Facility Maintenance	\$2,597	\$4,122	\$6,000	\$4,948	\$6,000
03-20-4058	Veh/Equip. Maintenance	\$999	\$1,098	\$1,000	\$120	\$1,000
03-20-4398	Infrastruture < \$25K	\$0	\$0	\$0	\$0	\$4,000
03-20-4399	Equipment < \$5K	\$0	\$0	\$1,400	\$660	\$1,500
	Operating Expenses	\$8,723	\$11,762	\$16,350	\$12,639	\$20,150
03-20-4025	IT Consulting	\$412	\$0	\$0	\$0	\$0
03-20-4069	Contracted Services	\$4,318	\$0	\$0	\$0	\$15,000
03-20-4076	City Attorney/Legal	\$0	\$150	\$0	\$0	\$0
03-20-4127	Porta Potties	\$350	\$200	\$1,500	\$1,135	\$1,500
	Contracted Services Total	\$5,080	\$350	\$1,500	\$1,135	\$16,500
03-20-4201	General Revenue	\$9,000	\$0	\$18,000	\$18,000	\$9,000
03-20-4382	Natural Gas	\$12,000	\$0	\$24,000	\$24,000	\$12,000
03-20-4383	Water Fund	\$12,000	\$0	\$24,000	\$24,000	\$12,000
03-20-4384	Sewer Fund	\$12,000	\$0	\$24,000	\$24,000	\$12,000
03-20-4385	Transportation Tax	\$5,000	\$0	\$10,000	\$10,000	\$5,000
03-20-4386	Motor Fuel Tax	\$3,000	\$0	\$6,000	\$6,000	\$3,000
	Transfer Out	\$53,000	\$0	\$106,000	\$106,000	\$53,000
03-20-4040	Equipment greater than \$5K	\$0	\$5,300	\$0	\$0	\$5,000
03-20-4607	Playground Grant	\$0	\$0	\$176,444	\$104,927	\$58,378
	Capital Outlay Total	\$0	\$5,300	\$176,444	\$104,927	\$63,378
Park Total		\$67,436	\$18,149	\$300,294	\$224,701	\$153,028
Revenue/Expenses		\$311,892	\$345,702	\$343,160	\$272,574	\$326,190

PARK BOARD Budget Worksheet

EXPENSES		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
<u>Account</u>	<u>Description</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>	<u>25-26</u>	<u>26-27</u>
03-21-4000	Wages	\$69,774	\$65,828	\$85,000	\$89,412	\$95,000
03-21-4001	Wages OT	\$1,283	\$1,827	\$1,000	\$0	\$0
03-21-4006	Payroll Tax Staff	\$5,436	\$5,176	\$6,600	\$6,277	\$7,500
	Personnel Expenses	\$76,493	\$72,830	\$92,600	\$95,689	\$102,500
03-21-4020	General Supplies	\$2,703	\$3,201	\$6,000	\$5,901	\$4,000
03-21-4050	Telephone	\$524	\$687	\$800	\$592	\$800
03-21-4052	Electric	\$6,353	\$5,962	\$8,000	\$6,000	\$8,000
03-21-4086	Uniforms	\$690	\$605	\$2,000	\$2,366	\$2,500
03-21-4160	Bids/Notices	\$168	\$0	\$150	\$313	\$300
03-21-4170	Building Maintenance	\$349	\$921	\$1,000	\$849	\$1,000
03-21-4364	Concession Stand	\$4,321	\$3,766	\$4,000	\$3,193	\$5,000
03-21-4365	Facility Supplies	\$10,463	\$13,368	\$12,000	\$9,448	\$11,000
03-20-4399	Equipment < \$5K	\$2,500	\$0	\$0	\$0	\$500
	Operating Expenses	\$28,071	\$28,510	\$33,950	\$28,661	\$33,100
03-21-4087	Property and Liability	\$12,002	\$12,352	\$10,000	\$12,350	\$12,000
03-21-4089	Audit Services	\$3,000	\$3,250	\$7,750	\$7,750	\$5,250
03-21-4338	Credit/Debit Card Fees	\$445	\$142	\$750	\$1,248	\$1,500
	Contracted Services Total	\$15,447	\$15,744	\$18,500	\$21,347	\$18,750
03-21-4810	CIPRF Loan Payment	\$0	\$0	\$10,000	\$10,000	\$5,000
	Transfer Out	\$0	\$0	\$10,000	\$10,000	\$5,000
03-21-4368	Professional Development	\$3,010	\$4,782	\$4,500	\$3,873	\$5,000
	Other Expenses	\$3,010	\$4,782	\$4,500	\$3,873	\$5,000
03-21-4808	Bond 2020 Principal	\$104,500	\$106,600	\$108,700	\$108,700	\$110,900
03-21-4809	Bond 2020 Interest	\$28,846	\$26,746	\$24,603	\$24,603	\$22,418
	Debt Service	\$133,346	\$133,346	\$133,303	\$133,303	\$133,318
03-21-4040	Equipment greater than \$5K	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Total	\$0	\$0	\$0	\$0	\$0
	Pool Total	\$256,366	\$255,212	\$292,853	\$292,874	\$292,668
03-22-4000/4006	Admin Personnel Total	\$4,088	\$2,717	\$4,375	\$4,725	\$7,900
	Park and Pool Total Expenses	\$327,890	\$276,078	\$597,522	\$522,300	\$453,596
	Revenue/Expenses	\$ 51,438	\$ 87,773	\$ 45,932	(25,024)	\$ 25,622

5b

TRANSPORTATION Budget Worksheet

REVENUE		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
Account	Description	23-24	24-25	25-26	25-26	26-27
05-03-3013	Transportation Tax	\$135,457	\$134,557	\$130,000	\$131,241	\$135,000
	Property Tax Total	\$135,457	\$134,557	\$130,000	\$131,241	\$135,000
05-03-3127	Other Receivables	\$4	\$0	\$0	\$0	\$0
	Special Assessment	\$4	\$0	\$0	\$0	\$0
05-03-3140	Interest Earned	\$126	\$157	\$3,000	\$2,662	\$2,000
	Interest Total	\$126	\$157	\$3,000	\$2,662	\$2,000
05-03-3190	Park Board Transfer	\$5,000	\$0	\$10,000	\$11,105	\$5,000
05-03-3192	Motor Fuel Transfer	\$0	\$0	\$0	\$0	\$50,000
	Transfer In Total	\$5,000	\$0	\$10,000	\$11,105	\$55,000
	Transportation Tax Total	\$140,587	\$134,714	\$143,000	\$145,007	\$192,000

TRANSPORTATION Budget Worksheet

EXPENSES		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
Account	Description	23-24	24-25	25-26	25-26	26-27
05-40-4000	Wages	\$26,104	\$30,736	\$63,000	\$48,526	\$93,100
05-40-4001	Wages OT	\$4,183	\$4,050	\$3,500	\$2,887	\$4,700
05-40-4006	Payroll Taxes	\$2,302	\$2,647	\$5,100	\$3,914	\$7,500
05-40-4009	Insurance	\$4,319	\$5,532	\$11,100	\$7,792	\$18,300
05-40-4011	Lagers	\$4,833	\$6,644	\$13,100	\$9,859	\$20,600
	Personnel Services	\$41,742	\$49,608	\$95,800	\$72,978	\$144,200
05-40-4020	General Supplies	\$11,941	\$4,471	\$1,000	\$1,284	\$15,000
05-40-4037	Rock, Asphalt	\$6,152	\$10,531	\$5,000	\$3,003	\$10,000
05-40-4039	Snow removal	\$0	\$0	\$0	\$0	\$15,000
05-40-4190	Fuel	\$0	\$0	\$0	\$0	\$10,000
05-40-4180	Vehicle/Equipment	\$6,373	\$2,523	\$5,000	\$4,574	\$5,000
	Operating Expenses	\$24,466	\$17,524	\$11,000	\$8,861	\$55,000
05-40-4078	Engineering	\$3,000	\$0	\$0	\$0	\$0
05-40-4087	Property & Liability	\$4,571	\$5,144	\$5,100	\$7,694	\$10,000
	Contracted Services	\$7,571	\$5,144	\$5,100	\$7,694	\$10,000
05-40-4500	CIST	\$75,000	\$0	\$50,000	\$50,000	\$0
	Transfers Out	\$75,000	\$0	\$50,000	\$50,000	\$0
	Total Transportation Expenses	\$148,779	\$72,276	\$161,900	\$139,532	\$209,200
	Revenue/Expenses	\$ (8,191)	\$ 62,439	\$ (18,900)	\$ 5,475	\$ (17,200)

MOTOR FUEL Budget Worksheet

REVENUE		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
<u>Account</u>	<u>Description</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>	<u>25-26</u>	<u>26-27</u>
06-03-3030	State Receipts	\$88,595	\$97,419	\$105,000	\$98,324	\$105,000
	Tax Total	\$88,595	\$97,419	\$105,000	\$98,324	\$105,000
06-03-3140	Interest Earned	\$95	\$161	\$3,300	\$2,986	\$3,000
	Interest Total	\$95	\$161	\$3,300	\$2,986	\$3,000
06-03-3199	Park Board Transfer	\$3,000	\$0	\$6,000	\$6,000	\$3,000
	Transfer In Total	\$3,000	\$0	\$6,000	\$6,000	\$3,000
	Motor Fuel Tax Total	\$91,690	\$97,580	\$114,300	\$107,310	\$111,000

MOTOR FUEL Budget Worksheet

EXPENSES		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
<u>Account</u>	<u>Description</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>	<u>25-26</u>	<u>26-27</u>
06-41-4037	Rock	\$0	\$590	\$100	\$45	\$0
06-41-4038	Asphalt	\$354	\$0	\$0	\$0	\$0
06-41-4039	Snow Removal	\$12,863	\$18,694	\$0	\$0	\$0
06-41-4190	Fuel	\$9,798	\$9,443	\$10,000	\$9,536	\$0
	Operating Expenses	\$23,015	\$28,727	\$10,100	\$9,581	\$0
06-41-4500	CIST	\$25,000	\$0	\$50,000	\$50,000	\$75,000
06-41-4385	Transportation	\$0	\$0	\$0	\$0	\$50,000
	Transfers Out	\$0	\$0	\$50,000	\$50,000	\$125,000
	Total Motor Fuel Expenses	\$23,015	\$28,727	\$60,100	\$59,581	\$125,000
	Revenue/Expenses	\$ 68,675	\$ 68,852	\$ 54,200	\$ 47,729	(14,000)

(60)

CIST Budget Worksheet

REVENUE		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
Account	Description	23-24	24-25	25-26	25-26	26-27
08-03-3014	CIST	\$135,457	\$134,557	\$135,000	\$131,241	\$135,000
	Tax Total	\$135,457	\$134,557	\$135,000	\$131,241	\$135,000
08-03-3072	Special Assessments	\$0	\$0	\$1,700	\$1,674	\$0
08-03-3123	Spec Assess Int/Penalty	\$0	\$0	\$20	\$29	\$0
	Special Assessments	\$0	\$0	\$1,720	\$1,703	\$0
08-03-3140	Interest Earned	\$181	\$146	\$2,200	\$1,858	\$2,000
	Interest Total	\$181	\$146	\$2,200	\$1,858	\$2,000
08-03-3170	General Revenue	\$150,000	\$0	\$0	\$0	\$100,000
08-03-3177	Transportation Tax	\$75,000	\$0	\$50,000	\$50,000	\$0
08-03-3192	Motor Fuel Tax	\$25,000	\$0	\$50,000	\$50,000	\$75,000
	Transfer In Total	\$250,000	\$0	\$100,000	\$100,000	\$175,000
08-03-3224	Franklin County Transportation	\$50,000	\$70,500	\$100,000	\$100,000	\$100,000
08-03-3421	DT 1 CE	\$6,744	\$0	\$0	\$0	\$0
08-03-3422	DT 1 CO	\$10,781	\$30	\$0	\$0	\$0
08-03-3425	DT 2 CE	\$3,537	\$0	\$0	\$0	\$0
08-03-3427	M School Shared	\$12,949	\$0	\$0	\$0	\$0
08-03-3428	M School Shared Use Path CE	\$0	\$21,756	\$0	\$0	\$0
08-03-3429	M School Shared Use Path CO	\$0	\$79,545	\$0	\$0	\$0
	Grant Funding Total	\$84,012	\$171,831	\$100,000	\$100,000	\$100,000
	CIS Tax Total	\$469,649	\$306,535	\$338,920	\$334,802	\$412,000

CIST Budget Worksheet

EXPENSES		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
Account	Description	23-24	24-25	25-26	25-26	26-27
08-50-4160	Bids/Notices	\$270	\$0	\$250	\$0	\$250
08-50-4305	Recorder of Deeds	\$0	\$0	\$250	\$241	\$250
	Operating Expenses	\$270	\$0	\$500	\$241	\$500
08-50-4348	Infrastructure > 25K	\$411,059	\$54,823	\$350,000	\$323,690	\$400,000
08-50-4725	NH School Shared	\$15,223	\$12,183	\$0	\$0	\$0
08-50-4726	NH School Shared	\$60,337	\$54,116	\$0	\$0	\$0
	Capital Outlay	\$486,620	\$121,122	\$350,000	\$323,690	\$400,000
Total CIST Expenses		\$486,890	\$121,122	\$350,500	\$323,931	\$400,500
Revenue/Expenses		\$ (17,241)	\$ 185,412	\$ (11,580)	\$ 10,871	\$ 11,500

GAS Budget Worksheet

REVENUE		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
<u>Account</u>	<u>Description</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>	<u>25-26</u>	<u>26-27</u>
04-03-3066	Penalty Charge	\$5,668	\$8,577	\$7,500	\$7,460	\$8,000
04-03-3075	Gas Inspections	\$50	\$50	\$300	\$100	\$300
04-03-3076	Service Connections	\$533	\$3,818	\$12,000	\$11,146	\$12,000
04-03-3077	Utility Turnon	\$50	\$0	\$50	\$50	\$50
04-03-3079	Reconnection	\$650	\$250	\$900	\$750	\$1,000
04-03-3080	Tapping Fee	\$0	\$0	\$500	\$125	\$500
04-03-3141	Interest Late Payment	\$8	\$291	\$50	\$27	\$100
04-03-3240	Berger Gas Transportation	\$2,301	\$2,569	\$2,400	\$2,173	\$2,400
04-03-3241	Berger Operations	\$14,973	\$16,920	\$18,000	\$16,941	\$18,000
04-03-3310	City Commercial	\$73,918	\$67,127	\$62,000	\$59,168	\$70,000
04-03-3313	City Industrial	\$635,116	\$511,465	\$490,000	\$458,443	\$500,000
04-03-3314	City Non Profit	\$48,868	\$52,594	\$53,000	\$51,452	\$60,000
04-03-3315	City Residential	\$319,550	\$334,280	\$335,000	\$320,314	\$350,000
	Charges for Services	\$1,101,685	\$997,941	\$981,700	\$928,150	\$1,022,350
04-03-3110	Misc. Income	\$238	\$250	\$0	\$75	\$50
04-03-3112	DOR 2%	\$894	\$414	\$400	\$438	\$600
04-03-3116	PEPL Rate Case	\$359,625	\$70,471	\$0	\$0	\$0
	Misc. Income	\$360,757	\$71,135	\$400	\$513	\$650
04-03-3139	Interest Earned -NG	\$198	\$210	\$45,000	\$14,325	\$50,000
04-03-3140	Interest Earned	\$834	\$1,228	\$4,500	\$31,557	\$4,000
	Interest Total	\$1,031	\$1,437	\$49,500	\$45,882	\$54,650
04-03-3031	NH Special Road District	\$10,000	\$0	\$19,000	\$18,777	\$10,000
04-03-3153	Surplus Property	\$0	\$2,809	\$5,875	\$681	\$2,500
04-03-3157	PEFA Rebate	\$8,659	\$8,613	\$8,500	\$7,882	\$8,000
	Other Financing Sources	\$18,659	\$11,423	\$33,375	\$27,340	\$20,500
04-03-3125	CIPRF Transfer	\$0	\$0	\$0	\$0	\$0
04-03-3190	Park Board Transfer	\$12,000	\$0	\$24,000	\$25,841	\$12,000
04-03-3245	General Revenue Transfer	\$0	\$0	\$0	\$0	\$0
	Transfer In Total	\$12,000	\$0	\$24,000	\$25,841	\$12,000
	Gas Revenue Total	\$1,494,132	\$1,081,936	\$1,088,975	\$1,027,726	\$1,110,150

GAS Budget Worksheet

EXPENSES		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
<u>Account</u>	<u>Description</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>	<u>25-26</u>	<u>26-27</u>
04-30-4000	Wages	\$114,420	\$123,214	\$187,000	\$169,300	\$195,000
04-30-4001	Wages OT	\$1,659	\$2,436	\$6,900	\$6,738	\$7,500
04-30-4006	Payroll Taxes	\$8,839	\$9,571	\$14,900	\$13,409	\$15,500
04-30-4009	Insurance	\$17,410	\$18,635	\$31,600	\$27,259	\$36,500
04-30-4011	Lagers	\$20,392	\$28,690	\$40,200	\$30,900	\$43,500
	Personnel Expenses	\$162,720	\$182,547	\$280,600	\$247,605	\$298,000
04-30-4016	Gas Depreciation	\$48,950	\$49,064	\$0	\$0	\$0
04-30-4020	General Supplies	\$4,238	\$28,595	\$14,000	\$12,525	\$25,000
04-30-4022	Printing	\$653	\$797	\$1,000	\$533	\$1,000
04-30-4023	Postage	\$1,950	\$2,150	\$2,000	\$2,100	\$2,000
04-30-4029	Office Supplies	\$339	\$103	\$700	\$621	\$500
04-30-4032	Small Tools	\$0	\$2,844	\$1,500	\$21	\$1,000
04-30-4034	Meters	\$9,097	\$5,350	\$14,000	\$4,293	\$20,000
04-30-4050	Telephone	\$4,567	\$3,680	\$3,000	\$3,212	\$3,000
04-30-4052	Electric	\$1,468	\$1,321	\$1,400	\$1,507	\$1,600
04-30-4123	Regulator Maintenance	\$1,069	\$1,307	\$3,200	\$3,127	\$4,000
04-30-4160	Bids/Notices	\$1,287	\$975	\$1,000	\$435	\$500
04-30-4170	Building Maintenance	\$0	\$520	\$4,000	\$1,177	\$2,000
04-30-4180	Vehicle/Equipment	\$5,662	\$4,873	\$3,500	\$2,903	\$5,000
04-30-4190	Fuel	\$3,385	\$3,438	\$4,700	\$3,295	\$5,000
04-30-4220	Miscellaneous	\$646	\$225	\$0	\$0	\$0
04-30-4326	Computer Software	\$2,352	\$967	\$1,000	\$841	\$16,000
04-30-4398	Infrastructure < \$25K	\$0	\$0	\$0	\$0	\$0
04-30-4399	Equipment < \$5K	\$0	\$0	\$3,650	\$0	\$4,740
	Operating Expenses	\$85,663	\$106,209	\$58,650	\$36,590	\$91,340
04-30-4025	IT Consulting	\$5,129	\$7,855	\$8,200	\$8,105	\$2,000
04-30-4072	Gas Delivery Charge	\$665,991	\$492,308	\$525,000	\$527,871	\$525,000
04-30-4073	Gas Transportation	\$62,413	\$61,320	\$60,000	\$55,139	\$60,000
04-30-4074	USDI Retainer	\$2,700	\$2,700	\$2,700	\$2,475	\$2,700
04-30-4075	Meter Proving	\$1,934	\$1,940	\$3,000	\$2,286	\$3,500
04-30-4076	City Attorney	\$0	\$1,598	\$1,000	\$0	\$1,000
04-30-4078	Engineering/	\$0	\$0	\$1,500	\$0	\$1,500
04-30-4085	Physicals/Drug Tests	\$865	\$1,020	\$500	\$647	\$500
04-30-4086	Uniforms	\$363	\$343	\$800	\$57	\$500
04-30-4087	Property & Liability	\$10,970	\$18,930	\$22,600	\$23,956	\$24,000
04-30-4113	MO One Call	\$539	\$186	\$200	\$155	\$250
04-30-4122	USDI Leak Support	\$2,296	\$4,444	\$3,000	\$1,110	\$3,000
04-30-4331	GIS Mapping	\$0	\$97	\$3,000	\$0	\$150
04-30-4338	Credit/Debit Fees	\$1,893	\$2,078	\$2,100	\$2,072	\$2,200
	Contracted Services Total	\$755,094	\$594,817	\$633,600	\$623,873	\$626,300
04-30-4140	Profesional Development	\$8,377	\$1,172	\$8,000	\$4,556	\$8,000
04-30-4141	Subscriptions	\$0	\$0	\$0	\$0	\$150
04-30-4229	Misc Board Write Off	\$0	\$0	\$2,050	\$2,095	\$0
04-30-4152	Travel/Mileage	\$0	\$0	\$0	\$0	\$250
	Other Expenses	\$8,377	\$1,172	\$10,050	\$6,652	\$8,400

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EXPENSES		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
<u>Account</u>	<u>Description</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>	<u>25-26</u>	<u>26-27</u>
04-30-4369	COP 2017 Principal	\$0	\$0	\$8,352	\$4,216	\$8,676
04-30-4802	COP 2017 Interest	\$5,234	\$5,033	\$4,721	\$4,721	\$4,396
	Debt Service Total	\$5,234	\$5,033	\$13,072	\$8,936	\$13,072
04-30-4040	Equipment > \$5K	\$0	\$0	\$21,150	\$0	\$17,500
04-30-4179	Computer Hardware	\$0	\$0	\$0	\$0	\$0
04-30-4348	Infrastructure > \$25K	\$0	\$0	\$0	\$0	\$121,000
04-30-4244	Vehicles	\$0	\$0	\$18,500	\$0	\$23,000
	Capital Outlay Total	\$0	\$0	\$39,650	\$0	\$161,500
Gas Department Total		\$1,017,089	\$889,778	\$1,035,622	\$923,656	\$1,198,612
Revenue/Expenses		\$ 477,043	\$ 192,158	\$ 53,353	\$ 104,070	(88,462)

WATER Budget Worksheet

REVENUE		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
<u>Account</u>	<u>Description</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>	<u>25-26</u>	<u>26-27</u>
09-03-3044	Water Connections	\$3,655	\$2,051	\$16,000	\$16,078	\$16,000
09-03-3046	Tap Fees	\$1,800	\$1,800	\$5,000	\$5,100	\$5,000
09-03-3061	Residential Users	\$261,310	\$285,846	\$350,000	\$321,362	\$350,000
09-03-3062	Commercial Users	\$47,615	\$56,101	\$67,000	\$59,435	\$70,000
09-03-3063	Business SB	\$17,371	\$13,167	\$24,000	\$19,427	\$25,000
09-03-3064	Non Profit Users	\$18,397	\$20,037	\$22,000	\$19,574	\$22,000
09-03-3066	Penalties	\$5,684	\$6,885	\$6,500	\$6,944	\$6,500
09-03-3077	Utility Turn On	\$50	\$0	\$0	\$50	\$0
09-03-3079	Reconnection	\$580	\$160	\$1,500	\$1,020	\$1,500
09-03-3321	Meter Maintenance	\$17,353	\$58,593	\$22,500	\$19,729	\$22,000
	Charges for Services	\$373,814	\$444,639	\$514,500	\$468,719	\$518,000
09-03-3091	Cell Tower Melrose	\$4,800	\$4,800	\$4,800	\$4,960	\$4,800
	Rental Income	\$4,800	\$4,800	\$4,800	\$4,960	\$4,800
09-03-3110	Misc. Income	\$250	\$171	\$100	\$100	\$0
09-03-3112	DOR 2%	\$126	\$200	\$200	\$164	\$150
09-03-3113	Primacy Fee	\$111	\$117	\$150	\$114	\$100
	Misc. Income	\$487	\$488	\$450	\$379	\$250
09-03-3140	Interest earned	\$202	\$352	\$6,500	\$6,172	\$5,500
09-03-3141	Late Payment Interest	\$82	\$30	\$0	\$4	\$0
	Interest Total	\$284	\$382	\$6,500	\$6,176	\$5,500
09-03-3031	NH Special Road District	\$10,000	\$0	\$19,000	\$18,777	\$10,000
09-03-3153	Surplus Property	\$459	\$6,125	\$1,000	\$681	\$2,500
	Other Financing Sources	\$10,459	\$6,125	\$20,000	\$19,458	\$12,500
09-03-3190	Park Board Transfer	\$12,000	\$0	\$24,000	\$25,841	\$12,000
09-03-3246	General Revenue (ARPA)	\$0	\$0	\$24,000	\$24,042	\$0
	Transfer In Total	\$12,000	\$0	\$48,000	\$49,883	\$12,000
09-03-3248	Grants	\$0	\$23,750	\$0	\$0	\$0
	Grant Funding Total	\$0	\$23,750	\$0	\$0	\$0
	Water Revenue Total	\$401,845	\$480,185	\$594,250	\$549,575	\$553,050

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WATER Budget Worksheet

EXPENSES		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
<u>Account</u>	<u>Description</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>	<u>25-26</u>	<u>26-27</u>
09-60-4000	Wages	\$106,412	\$113,991	\$179,000	\$160,983	\$187,000
09-60-4001	Wages OT	\$982	\$756	\$6,900	\$6,918	\$7,500
09-60-4006	Payroll Taxes	\$8,180	\$8,742	\$14,300	\$12,810	\$15,000
09-60-4009	Insurance	\$17,294	\$18,303	\$31,600	\$27,086	\$36,500
09-60-4011	Lagers	\$22,236	\$23,598	\$38,500	\$29,364	\$42,000
	Personnel Expenses	\$155,104	\$165,390	\$270,300	\$237,161	\$288,000
09-60-4016	Water Depreciation	\$69,622	\$64,078	\$0	\$0	\$0
09-60-4020	General Supplies	\$7,313	\$10,499	\$15,500	\$12,405	\$15,000
09-60-4022	Printing	\$653	\$797	\$700	\$533	\$750
09-60-4023	Postage	\$1,950	\$2,150	\$2,500	\$2,100	\$2,000
09-60-4032	Small Tools	\$20	\$2,790	\$1,500	\$269	\$1,000
09-60-4175	Maintenance	\$0	\$0	\$0	\$0	\$2,000
09-60-4034	Meters	\$15,106	\$14,042	\$20,000	\$18,312	\$20,000
09-60-4037	Rock, Asphalt	\$1,210	\$1,684	\$3,000	\$586	\$2,000
09-60-4050	Telephone	\$32	\$93	\$100	\$86	\$100
09-60-4052	Electric	\$26,831	\$26,947	\$35,000	\$33,925	\$35,000
09-60-4160	Bids/Notices	\$398	\$0	\$150	\$12	\$150
09-60-4170	Building Maintenance	\$0	\$0	\$0	\$0	\$2,000
09-60-4180	Vehicle/Equipment	\$6,638	\$3,598	\$4,500	\$4,345	\$5,000
09-60-4190	Fuel	\$2,316	\$2,449	\$3,500	\$2,255	\$2,500
09-60-4326	Computer Software	\$2,352	\$1,088	\$850	\$841	\$16,000
09-60-4399	Equipment < \$5K	\$0	\$0	\$600	\$533	\$2,600
	Operating Expenses	\$134,441	\$130,216	\$87,900	\$76,203	\$106,100
09-60-4025	IT Consulting	\$5,129	\$7,855	\$8,200	\$8,105	\$2,000
09-60-4078	Engineering	\$750	\$39,263	\$22,000	\$0	\$10,000
09-60-4086	Uniforms	\$363	\$343	\$800	\$57	\$500
09-60-4087	Property & Liability	\$10,970	\$18,930	\$21,700	\$23,956	\$24,000
09-60-4113	MO One Call	\$457	\$77	\$150	\$120	\$250
09-60-4156	GIS Mapping	\$0	\$97	\$3,000	\$0	\$150
09-60-4338	Credit/Debit Fees	\$1,893	\$2,078	\$2,100	\$2,072	\$2,200
	Contracted Services	\$19,562	\$68,641	\$57,950	\$34,310	\$39,100
09-60-4140	Professional Development	\$1,007	\$1,022	\$2,200	\$991	\$2,500
09-60-4141	Subscriptions	\$0	\$0	\$0	\$0	\$150
09-60-4152	Travel/Mileage	\$0	\$0	\$0	\$0	\$250
09-60-4229	Misc Board Write Off	\$0	\$0	\$0	\$37	\$0
	Other Expenses	\$1,007	\$1,022	\$2,200	\$1,028	\$2,900
09-60-4369	COP 2017 Principal	\$0	\$0	\$8,352	\$4,216	\$8,676
09-60-4801	COP 2015 Interest	\$3,308	\$2,633	\$1,957	\$1,957	\$1,604
09-60-4802	COP 2017 Interest	\$5,234	\$5,033	\$4,721	\$4,721	\$4,396
09-60-4806	COP 2015 Principal	\$0	\$0	\$23,953	\$0	\$23,738
09-60-4811	RAN Loan LSLI	\$0	-\$14,013	\$14,013	\$0	\$0
	Debt Service Total	\$8,542	-\$6,346	\$52,994	\$10,893	\$38,414
09-60-4040	Equipment > \$5K	\$0	\$0	\$10,334	\$0	\$3,500
09-60-4244	Vehicles	\$0	\$0	\$18,500	\$0	\$23,000
09-60-4348	Infrastructure > \$25K	\$0	\$2,940	\$190,000	\$177,060	\$0
	Capital Outlay Total	\$0	\$2,940	\$218,834	\$177,060	\$26,500
Water Department Total		\$318,656	\$361,863	\$690,178	\$536,655	\$501,014
Revenue/Expenses		\$ 83,189	\$ 118,321	(95,928)	\$ 12,920	\$ 52,036

SEWER Budget Worksheet

REVENUE		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
Account	Description	23-24	24-25	25-26	25-26	26-27
11-03-3045	Sewer Connections	\$0	\$0	\$0	\$0	\$5,000
11-03-3046	Tap Fees	\$2,250	\$1,625	\$5,500	\$2,875	\$5,000
11-03-3060	User Charges	\$580,834	\$598,914	\$625,000	\$572,280	\$625,000
11-03-3066	Penalties	\$8,957	\$9,262	\$8,500	\$8,822	\$8,500
	Charges for Services	\$592,040	\$609,801	\$639,000	\$583,977	\$643,500
11-03-3113	Primacy Fee	\$61	\$62	\$100	\$62	\$60
	Misc. Income	\$61	\$62	\$100	\$62	\$60
11-03-3140	Interest Earned	\$481	\$436	\$11,000	\$10,547	\$12,000
11-03-3144	COP Series 2019	\$401	\$398	\$5,000	\$4,310	\$0
	Interest Total	\$882	\$833	\$16,000	\$14,858	\$12,000
11-03-3131	NH Special Road District	\$10,000	\$0	\$19,000	\$18,777	\$10,000
11-03-3153	Surplus Property	\$0	\$6,125	\$1,000	\$681	\$2,500
	Other Financing Sources	\$10,000	\$6,125	\$20,000	\$19,458	\$12,500
11-03-3190	Park Board Transfer	\$12,000	\$0	\$24,000	\$25,841	\$12,000
11-03-3125	CIPRF	\$0	\$0	\$0	\$0	\$150,000
11-03-3247	General Revenue Transfer	\$0	\$0	\$191,079	\$191,079	\$0
	Transfer In Total	\$12,000	\$0	\$215,079	\$216,920	\$162,000
11-03-3248	Engineering Report	\$0	\$0	\$50,000	\$50,000	\$0
	Grant Funding Total	\$0	\$0	\$50,000	\$50,000	\$0
	Sewer Revenue Total	\$614,982	\$616,821	\$940,179	\$885,275	\$830,060

SEWER Budget Worksheet

EXPENSES		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
Account	Description	23-24	24-25	25-26	25-26	26-27
11-61-4000	Wages	\$106,412	\$113,801	\$179,000	\$160,860	\$187,000
11-61-4001	Wages OT	\$703	\$203	\$6,900	\$6,984	\$7,500
11-61-4006	Payroll Taxes	\$8,158	\$8,685	\$14,300	\$12,805	\$15,000
11-61-4009	Insurance	\$17,290	\$18,272	\$31,600	\$27,002	\$36,500
11-61-4011	Lagers	\$21,130	\$23,534	\$38,500	\$29,351	\$42,000
	Personnel Expenses	\$153,693	\$164,495	\$270,300	\$237,001	\$288,000
11-61-4016	Sewer Depreciation	\$174,079	\$174,319	\$0	\$0	\$0
11-61-4020	General Supplies	\$16,629	\$16,432	\$10,000	\$8,729	\$17,000
11-61-4022	Printing	\$653	\$797	\$700	\$533	\$750
11-61-4023	Postage	\$1,950	\$1,950	\$2,500	\$2,100	\$2,000
11-61-4029	Office Supplies	\$0	\$0	\$200	\$0	\$200
11-61-4032	Small Tools	\$200	\$2,730	\$1,500	\$130	\$1,000
11-61-4050	Telephone	\$526	\$285	\$500	\$210	\$500
11-61-4052	Electric	\$38,319	\$39,019	\$40,000	\$42,139	\$40,000
11-61-4160	Bids/Notices	\$332	\$0	\$500	\$13	\$250
11-61-4170	Building Maintenance	\$0	\$0	\$0	\$0	\$2,000
11-61-4175	Lagoon Maintenance	\$60,000	\$114,550	\$90,000	\$76,544	\$90,000
11-61-4180	Vehicle/Equipment	\$3,802	\$1,359	\$2,000	\$1,964	\$5,000
11-61-4190	Fuel	\$2,316	\$2,449	\$3,300	\$2,255	\$3,500
11-61-4326	Computer Software	\$2,352	\$1,088	\$1,000	\$969	\$16,000
11-61-4379	UV Maintenance	\$6,714	\$3,502	\$45,000	\$0	\$45,000
11-61-4398	Infrastructure < \$25K	\$120	\$14,570	\$28,000	\$0	\$15,000
11-61-4399	Equipment < \$5K	\$0	\$0	\$600	\$533	\$500
	Operating Expenses	\$307,992	\$373,049	\$225,800	\$136,119	\$238,700
11-61-4025	IT Consulting	\$5,129	\$7,855	\$8,200	\$8,105	\$2,000
11-61-4078	Engineering/Planning	\$3,936	\$39,430	\$62,968	\$37,325	\$5,000
11-61-4086	Uniforms	\$363	\$343	\$800	\$57	\$500
11-61-4087	Property & Liability	\$10,970	\$18,930	\$21,700	\$23,956	\$24,000
11-61-4112	Lab Tests	\$13,386	\$16,429	\$15,000	\$15,351	\$16,000
11-61-4336	Lift Station	\$0	\$0	\$0	\$0	\$1,500
11-61-4113	MO One Call	\$457	\$77	\$150	\$120	\$250
11-61-4156	GIS Mapping	\$0	\$97	\$3,000	\$0	\$150
11-61-4338	Credit/Debit Card Fees	\$1,893	\$2,078	\$2,000	\$2,072	\$2,200
	Contracted Services	\$36,133	\$85,238	\$113,818	\$86,986	\$51,600
11-61-4219	CIPRF	\$0	\$0	\$0	\$203,426	\$0
	Transfer Out	\$0	\$0	\$0	\$203,426	\$0
11-61-4140	Professional Development	\$947	\$1,022	\$2,500	\$2,201	\$2,500
11-61-4141	Subscription	\$0	\$0	\$0	\$0	\$150
11-61-4152	Travel/Mileage	\$0	\$0	\$0	\$0	\$250
11-61-4229	Misc Board Write Off	\$0	\$0	\$0	\$61	\$0
	Other Expenses	\$947	\$1,022	\$2,500	\$2,262	\$2,900

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EXPENSES		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
Account	Description	23-24	24-25	25-26	25-26	26-27
11-61-4216	Small Borrower Loan	\$0	\$0	\$5,100	\$0	\$5,100
11-61-4239	Small Borrower Loan Interest	\$589	\$519	\$449	\$449	\$414
11-61-4247	Fiscal Charges	\$1,407	\$1,303	\$1,361	\$1,380	\$1,380
11-61-4249	COP 2014 Interest	\$12,592	\$9,384	\$9,205	\$9,205	\$7,271
11-61-4369	COP 2017 Principal	\$0	\$0	\$8,352	\$4,216	\$8,676
11-61-4422	COP 2014 Principal	\$0	\$0	\$58,200	\$0	\$60,100
11-61-4801	COP 2015 Interest	\$3,308	\$2,633	\$1,957	\$1,957	\$1,604
11-61-4802	COP 2017 Interest	\$5,234	\$5,033	\$4,721	\$4,721	\$4,396
11-61-4803	COP 2019 Principal	\$0	\$0	\$60,287	\$0	\$62,864
11-61-4804	COP 2019 Interest	\$38,706	\$36,727	\$34,255	\$34,255	\$31,678
11-61-4806	COP 2015 Principal	\$0	\$0	\$22,594	\$0	\$23,738
	Debt Service Total	\$61,836	\$55,600	\$206,480	\$56,183	\$207,220
11-61-4040	Equipment > \$5K	\$0	\$0	\$150,000	\$0	\$150,000
11-61-4244	Vehicles	\$0	\$0	\$18,500	\$0	\$23,000
11-61-4264	CIPP Replacement	\$0	\$0	\$0	\$0	\$0
11-61-4348	Infrastructure > \$25K	\$0	\$0	\$392,079	\$129,679	\$0
	Capital Outlay Total	\$0	\$0	\$560,579	\$129,679	\$173,000
Sewer Department Total		\$560,601	\$679,404	\$1,379,477	\$851,655	\$961,420
Revenue/Expenses		\$54,381	-\$62,582	-\$439,298	\$33,619	-\$131,360

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CIPRF Budget Worksheet

REVENUE		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
<u>Account</u>	<u>Description</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>	<u>25-26</u>	<u>26-27</u>
14-03-3140	Interest Earned	\$453	\$448	\$17,000	\$17,964	\$10,000
	Interest Total	\$453	\$448	\$17,000	\$17,964	\$10,000
14-03-3165	Park Pool Loan	\$0	\$0	\$5,000	\$0	\$5,000
14-03-3176	COP Transfer	\$0	\$0	\$204,000	\$203,426	\$0
	Transfer In Total	\$0	\$0	\$209,000	\$203,426	\$5,000
	CIPRF Tax Total	\$453	\$448	\$226,000	\$221,390	\$15,000
EXPENSES		2 YR	LY	BUDGET	YTD 6/25/26	PROPOSED
<u>Account</u>	<u>Description</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>	<u>25-26</u>	<u>26-27</u>
14-51-4020	General Supplies	\$0	\$0	\$100	\$0	\$100
14-51-4160	Bids/Notices	\$0	\$0	\$0	\$0	\$100
	Operating Expenses	\$0	\$0	\$100	\$0	\$200
14-51-4078	Engineering/Planning	\$0	\$0	\$0	\$0	\$0
	Contracted Services	\$0	\$0	\$0	\$0	\$0
14-51-4384	Sewer Fund	\$0	\$0	\$0	\$0	\$150,000
14-51-4201	General Revenue	\$0	\$0	\$360,000	\$360,000	\$75,000
	Transfer Out	\$0	\$0	\$360,000	\$360,000	\$225,000
	Total CIPRF Expenses	\$0	\$0	\$360,100	\$360,000	\$225,200
	Revenue/Expenses	\$453	\$448	-\$134,100	-\$138,610	-\$210,200

Water Budget and Rate Calculations

<u>Expense Items</u>	<u>PROPOSED FY 2026-2027</u>	<u>ACTUAL FY 2025-2026</u>
Personnel Services	\$260,000.00	
Operating Services	\$106,100.00	
Contracting Services	\$28,100.00	
Transfers Out	\$0.00	
Other Expenses	\$2,900.00	
Debt Services	\$38,414.00	
Repair and Replacement	\$33,000.00	
Capital Outlay / Annual Replacement Annuity	\$111,979.80	
Total Expenses	\$580,493.80	\$512,466.00

Revenues Received from Other Sources

Water Connections	\$16,000.00	
Tap Fees	\$5,000.00	
Penalties	\$6,500.00	
Utility Turn-On/Turn-Off	\$0.00	
Reconnection Fees	\$1,500.00	
Rental Income	\$4,800.00	
Miscellaneous Revenue	\$0.00	
NH Spec. Rd.	\$10,000.00	
Surplus Property	\$2,500.00	
Grant Funding	\$0.00	
Transfer In	\$12,000.00	
Total	\$58,300.00	\$105,969.00

Total Revenues to be Derived from User Charges	\$522,193.80	\$419,832.00
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Meter Multiplier Charge (large meters)

One Inch (1")	\$323.06	
One and One-half Inch (1.5")	\$338.45	
Two Inch (2")	\$1,038.42	
Three Inch (3")	\$330.76	
Four Inch (4")	\$376.91	
Monthly Revenue	\$2,407.60	
Billing Periods	12	
Total Revenue from Meter Multiplier	\$28,891.15	\$19,729.00

Minimum Charge

Number of Users	983.00	
Billing Periods	12.00	<u>FY25-26</u>
Minimum Charge	\$19.23	\$19.23
Revenue Derived from Minimum Charge	\$226,837.08	

Unit Charge per 1000 Gallons

0 - 3000	\$4.00	<u>FY25-26</u>	\$3.81	5% increase
3001 - 10,000	\$6.33		\$5.75	10% increase
10,001 - 50,000	\$4.91		\$4.46	10% increase
50,000 - 100,000	\$3.65		\$3.32	10% increase
100,001 plus	\$2.86		\$2.60	10% increase
Monthly Revenue	\$22,348.17			
Billing Periods	12.00			
Total Revenues Derived from Unit Charges	\$268,178.08			

Total Annual Revenues	\$582,206.31	\$564,988
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Budget Surplus/(Deficit)	\$1,712.51	\$52,532.00
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Monthly Rate Increase Impacts

<u>User Class</u>	<u>New Monthly Rate</u>	<u>Current Monthly Rate</u>	<u>Monthly Increase</u>
Residential User avg. 2000 gal.	\$27.23	\$26.85	\$0.38
Residential User avg. 5000 gal.	\$43.88	\$42.16	\$1.72
Residential User avg. 8000 gal.	\$62.86	\$59.41	\$3.45
Industrial User avg. 264,292 gal.	\$1,301.13	\$1,219.38	\$81.75
Non-Profit User avg. 224,667 gal.	\$1,141.65	\$1,070.20	\$71.45

Wastewater Budget and Rate Calculations

<u>Expense Item</u>	<u>PROPOSED</u> <u>FY 2026 - 2027</u>	<u>ACTUAL</u> <u>FY 2025-2026</u>	
Personnel Services	\$260,000.00		
Operating Expenses	\$238,700.00		
Contracted Services	\$40,600.00		
Transfers Out	\$0.00		
Other Expenses	\$2,900.00		
Debt Services	\$207,190.00		
Capital Outlay / Annual Replacement Annuity	<u>\$198,950.00</u>		
Total Expenses	\$948,340.00	\$817,137.00	
 <u>Revenues Received from Other Sources</u>			
Sewer Connection Fees	\$5,000.00		
Tap Fees	\$5,000.00		
Penalties	\$8,000.00		
NH Spec Rd	\$10,000.00		
Surplus Property	\$2,500.00		
Transfer In	\$162,000.00		
Grant Funding	<u>\$0.00</u>		
Total	\$192,500.00	\$329,357.00	
Total Revenues to be Derived From User Charges	\$755,840.00	\$572,336.00	
 <u>Minimum Charge</u>			
Number of Users	983		
Billing Periods	12	<u>FY25-26</u>	
Minimum Charge	<u>\$21.96</u>	\$21.96	
Revenue Derived from Minimum Charge	\$259,040.16		
 <u>Minimum Charge Multiplier</u>			
Monthly Revenues Received for Multiplier Charge	\$6,873.48		
Billing Periods	12		
Revenue Derived from Multiplier	\$82,481.76		
 <u>Unit Charge</u>			
Average Monthly Gallons	4,002,470		
Billing Periods	12	<u>FY25-26</u>	
Charge per 1000 Gallons	<u>\$7.69</u>	\$6.15	25% increase
Revenue Derived from Unit Charge	\$369,227.86		
 <u>Volume Discount Charge</u>			
Average Monthly Gallons	603,097		
Billing Periods	12	<u>FY25-26</u>	25% increase
Charge per 1000 Gallons	<u>\$5.19</u>	\$4.15	
Revenue Derived from Volume Discounts	\$37,542.77		
Total Annual Revenues	\$940,792.55	\$901,694.00	
Budget Surplus/(Deficit)	(\$7,547.45)	\$84,556.00	
 Monthly Rate Increase Impacts			
User Class	New Monthly Rate	Current Monthly Rate	Monthly Increase
Residential User avg. 2000 gal	\$37.34	\$34.26	\$3.08
Residential User avg. 5000 gal.	\$60.40	\$52.71	\$7.69
Residential User avg. 8000 gal.	\$83.46	\$71.16	\$12.30
Industrial User avg. 324,653 gal	\$2,373.34	\$1,986.51	\$386.83
Non-Profit User avg. 235,750 gal.	\$1,633.99	\$1,339.40	\$294.59

Glossary and Acronyms of Frequently Used Terms

Account Number – A numerical code identifying revenues and expenditures by fund, department, activity, type and object.

Accounting Systems – The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

Accounts Payable – A liability account reflecting amounts on open account owing to private persons or organizations for goods and services received by a government.

Accounts Receivable – An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by a government.

Accrual Basis – The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Activity – One of the tasks, goals, etc., of a departmental program.

Ad Valorem Tax – A tax based on value. Refers to the tax assessed against real (land or buildings) and personal (equipment and furniture) property.

Adopted Budget – The budget approved by the Board of Aldermen and enacted by ordinance on or before June 30 of each year.

Agency Fund – A fund that is custodial in nature and does not present results of operations or have a measurement focus. The fund is accounted for using the modified accrual basis of accounting. This fund is used to account for assets that the City holds for others in an agency capacity.

Amended Budget – Refers to the budget approved by the Board of Aldermen, as most recently amended.

Annual Budget – A budget applicable to a single fiscal year. See Budget and Operating Budget.

Appropriation – An authorization granted by the Board of Aldermen to make expenditures and to incur obligations for purposes specified in the budget.

ARPA – American Rescue Plan Act of 2021. Federal program that provided massive direct financial relief to individuals, businesses, and state/local governments; included billions in Coronavirus State and Local Fiscal Recovery Funds (SLFRF).

ARRA – American Recovery and Reinvestment Act of 2009. Federal program established to promote stimulus monies to municipalities and counties.

Assessed Valuation – A value set on real estate or other property as a basis for levying taxes. The assessed valuation is set by the County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

Asset – A comprehensive plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Audit – A comprehensive investigation of the manner in which the City's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how City funds were spent and whether expenditures are in compliance with the legislative body's appropriations.

Balanced Budget – Annual financial plan in which expenses do not exceed revenues.

Basis of Accounting – A term used to refer to when revenues, expenditures, expenses, and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements.

Beginning Fund Balance – Fund balance available in a fund from the end of the prior year, for use in the following year.

Board of Aldermen – The governing body elected by the Citizens of New Haven to provide policy direction for the operations of the City. New Haven's Board of Aldermen consists of a Mayor who is elected for a two-year term and four Board members who are elected from two wards. Board of Aldermen are also elected for two-year terms.

Bond - A written promise to pay a specified sum of money at a specified date in the future together with periodic interest at a specified rate.

Bonded Debt - The portion of indebtedness represented by outstanding bonds.

Bond Refinancing – The payoff of old bonds and the re-issuance of new bonds in order to obtain better interest rates and/or better bond conditions.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Amendment – Adjustments made to the budget during the fiscal year by the Board of Aldermen to properly account for unanticipated changes which occur in revenues and/or expenditures and for programs initially approved during the fiscal year.

Budget Calendar - The schedule for completion of the various phases in the preparation of the budget, the calendar begins with the preparation of the budget forms and ends with the implementation of the budget.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating government body.

Budget Message - The opening section of the budget which provides the Board of Aldermen and the public with a general summary of the most important aspects of the budget, changes from previous years and the recommendation of the City Administrator.

Budget Ordinance – The official enactment by the City Council to approve the budget as presented, authorizing staff to obligate and spend revenues.

Budget Process – The process of translating, planning, and programming decisions into specific financial plans.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and revenues.

CAFR - Comprehensive Annual Financial Report.

Capital Assets- Assets of significant value and having a useful life of several years.

Capital Expenditures – Expenditures that result in the acquisition, expansion, rehabilitation or construction of capital assets.

Capital Outlay – Expenditures for the acquisition of capital assets.

Capital Program - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditures in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

Capital Improvement Sales Tax Fund – A fund created to account for the financial resources from the city's ½ cent Capital Improvement Sales tax to be used for funding general capital improvements.

Cash Basis – The method of accounting under which revenues are recorded when received and expenditures are recorded when paid.

Certificates of Participation (COP) - Securities which represent a share of an issuer's lease payment. When a municipality finances a public facility through a lease-purchase transaction, the interest in that government's lease payment often is assigned to a third party that issues Certificates of Participation. The Certificates represent a share of the lease payment received by the investor. The lessor typically assigns the lease and lease payments to a trustee, who then distributes the lease payments to the certificate holders.

Charges for Services – Revenue derived by charging a fee to the specific user of the service.

Community Improvement District (CID) – Community Improvement District is a separate political subdivision under Missouri law governed by a board of directors. The purpose of the district is to generate tax revenue for infrastructure improvements.

Contingency - An appropriation of funds to cover unforeseen events that occur during the Fiscal Year, such as flood emergencies, extraordinary snowstorms, etc.

Contractual Service - An expenditure for services performed by a non-employee. For example: legal services, utilities, insurance.

Current Assets – Those assets which are available or can be made readily available from current operations or to pay current liabilities. Those assets which will be used up or converted to cash within a year. Some examples are cash, temporary investments and taxes receivable which will be collected within one year.

Current Liabilities – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt of governmental units includes bonds, time warrants, notes and floating debt.

Debt Limit - The maximum amount of outstanding gross or net debt legally permitted. The limitation is usually a percentage of assessed valuation and may be fixed upon either gross or net debt.

Debt Service Fund - A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest payments.

Deferred Revenue - Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are one example of deferred revenue.

Delinquent Taxes – Taxes that remain unpaid after the due date and which have penalty and interest attached. In Missouri, tax statements are mailed in November and are due by December 31.

Department - The Department is the primary unit in city operations. Each unit is managed by a Department Head. Departments are generally composed of divisions and programs which share a common purpose or which perform similar duties.

Depreciation – The process of recognizing the physical deterioration of capital assets over a period of time.

DNR (Missouri) – Department of Natural Resources. A state regulatory agency that governs public water and wastewater systems and landfills.

Employee (Fringe) Benefits – Contributions made by a government to meet commitments or obligations for employee benefits. Included is the government's share of Social Security and various pension, life, and medical plans.

Enterprise (Proprietary) Fund – Account for operations that provide a service to citizens, financed primarily by a user charge for the provision of that service. The City's Enterprise Funds are solid waste, sewer, water, and natural gas.

Expenditure - An expenditure is a decrease in net financial resources. This includes current operating expenses requiring the present or future use of current assets.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Final Budget – Most recently amended budget approved by the Board of Alderman.

Fiscal Period - Any period at the end of which a government determines its financial position and the results of its operations.

Fiscal Year (FY) - The twelve month period on which the city operates its financial affairs. The City of New Haven's fiscal year is July 1 through June 30.

Fixed Asset – Assets of a long term nature which are intended to continue to be held or used, such as land, buildings, improvements to land and buildings, machinery, equipment, and vehicles. To be considered a fixed asset, the original cost of an item must exceed \$5,000.

Franchise Fee – A fee paid by public service utilities for use of public right-of-way to deliver their services.

Full Time Equivalent (FTE) – Number of staff positions calculated on the basis that one FTE equates to 2080 hours worked a year.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance - The equity of a fund, oftentimes incorrectly referred to as "surplus." Each fund begins each year with a positive or negative fund balance.

General Fund - A fund used to account for all financial resources, except those required to be accounted for in another fund. The operating fund of the City.

General Obligation Bonds - Debt backed by the full faith and credit of a jurisdiction. General obligation bonds are payable from ad valorem property taxes and other general revenues.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards for financial accounting and reporting encompassing the conventions, rules, and procedures that define accepted accounting principles.

Government Finance Officers Association (GFOA) – An association of the United States and Canada; an association to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training and leadership.

GO Bonds – see General Obligation Bonds.

Governmental Accounting Standards Board (GASB) – The ultimate authoritative accounting and financial reporting standard setting body for state and local governments.

Governmental Funds - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds and Permanent Funds.

Grant – A contribution by a government or other organization to support a specific function or operation.

Infrastructure – The basic framework or foundation of the City, including buildings, roads, bridges, sidewalks, and water and sewer systems.

Interfund Transfers – Transfer of resources between two funds of the same governmental unit.

Intergovernmental Revenues - Revenues from other governments, primarily Federal, State and County grants, but also includes payments from other taxing jurisdictions.

Interest Earnings – Revenue derived from the investment of cash in securities as specified by the City investment policy.

Investments - Most commonly, securities held for the production of revenues in the form of interest. The term does not include capital assets used in government operations.

Levy - The total amount of taxes, special assessments or service charges imposed by a government.

Liability – Obligation or debt that must be paid, renewed or refunded at some time in the future.

Line Item - An individual expenditure category listing in the budget (salary, supplies, etc.).

Liquidity – The ability to convert an investment to cash promptly with minimum risk to principal or accrued interest.

Licenses, Permits, and Fees – Revenue collected by the City from individuals or business concerns for rights and privileges granted by the City.

Long Term Debt – Debt with a maturity of more than one year after date of issuance.

Maintenance and Operating Costs – The day to day operating and maintenance cost of a municipality including such things as personnel, gas, electric bills, telephone charges, postage and vehicle maintenance.

Modified Accrual Basis - The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned. It is recommended as the standard for most governmental funds.

Municipal - In its broadest sense, an adjective denoting the state and all subordinate units of government. In a more restricted sense, an adjective denoting a city or village as opposed to other local governments.

Net Assets – The excess or deficit of a proprietary-type fund's assets over its liabilities and reserves. Net assets are comprised of three components: invested in capital assets, net of related debt; restricted; and unrestricted.

Net Income – The excess of revenues over expenses for proprietary-type funds.

Notes Payable - In general, an unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.

Objective – Something to be accomplished in specific, well-defined, and measurable terms and this achievable within a specific time frame.

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Expenses/Expenditures – The cost for personnel, materials and equipment required for a department to function.

Operating Revenue – Revenue generated in the proprietary-type funds that is directly related to the primary function of the fund.

Ordinance - A formal legislative enactment by the governing board of a municipality.

Original Budget – Initial approved budget approved by the Board of Aldermen.

Other Financing Sources - Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets.

Personnel Services - All costs associated with employee compensation. For example: salaries, pension, health insurance.

Program - A budgetary unit which encompasses specific and distinguishable lines of work performed by an organizational entity. For example: Police, Administration, Street and Sewer and Water.

Property Taxes - Revenues derived from the levying of taxes on real and personal property. Property taxes are levied according to the properties assessed value.

Proposed Budget - The recommended City budget submitted by the Finance Officer/City Administrator to the Board of Aldermen.

Refunding - Refund or refinance of debt for a variety of reasons, most frequently to take advantage of more favorable interest rates. In other cases, debt is refinanced to change the structure of debt service payments or to escape unfavorable bond covenants.

Reporting Entity - The oversight unit and all of its component units, if any, that are combined in the comprehensive annual financial report and general purpose financial statements.

Resolution - Official action of the Board of Aldermen directing a specific action to be taken.

Revenue - Funds received or collected by the City.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specific purposes. GAAP only require the use of Special Revenue Funds when legally mandated. The City's Special Revenue Funds are the Park Fund, Transportation Tax Fund, Motor Fuel Fund.

Statute - A written law enacted by a duly organized and constituted legislative body.

Taxes - Compulsory charges levied by a government to finance services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Tax Levy - Total amount of tax certified by the City.

Tax Rate - The amount of tax stated in terms of a unit of tax for each \$100 of assessed value of taxable property.

Transfer - A transfer is a movement of monies from one fund, activity, department, or account to another. This includes budgetary funds and/or movement of assets.

Transmittal Letter – A message prepared by the City Administrator explaining the annual proposed budget, articulating the strategies and budget packages to achieve the City's goals, and identifying budget impacts

Transportation Tax Fund - A Special Revenue Fund used to account for the accumulation of resources from the one-half cent sales tax, which is used to pay for street construction and maintenance.

Unreserved Fund Balances – The portion of a fund's balance that is not restricted to be used for a specific purpose and is available for appropriation.

User Fees - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

NOTES TO THE BOARD

Prop P Sales Tax Revenue

Bill No. 19-1297, Ordinance No. 1274

This ordinance established a financial management procedure for budgeting and use of Prop P sales tax revenues. The City created two cash accounts "Prop P Restrict" 01-01-1007 and "Prop P Reserve" 01-01-1075. The reserve account is intended to be used in the event that Prop P sales tax decreases. The restrict account is used to pay for payroll, payroll taxes, lagers, and payroll insurance for the police department. Funds will be distributed to officers on an annual basis, at minimum.

Capital Improvement Project Reserve Fund

Resolution No. 14-028

This Resolution established a capital improvement project reserve fund. The Resolution restricts use of these funds for capital improvement purposes only, which is defined as building construction and improvements, and also major street improvements.

Most of the funds come from sales of City buildings, it would seem natural that the funds be reserved for future building improvements.

Riverfront Site Restricted Fund

Resolution No. 14-029

This Resolution established a restricted fund of \$30,000 for Riverfront Site purposes. (Riverfront Site is the formal name for the New Haven Superfund site and includes all the "operable units," including the former City dump.)

These funds are restricted for purposes related to Riverfront Site reponse costs, remediation, legal and consulting fees.

The City received payment of the \$30,000 access fee on December 23, 2013 following execution of the Site Access Agreement with Kellwood.

The Site Access Agreement allows for access to install monitoring and recovery wells in the lot north of the current Metalcraft facility, and monitoring wells in locations to the southwest of this lot. This agreement also includes periodic sampling and pumping of certain wells, and chemical oxidation treatment in selected wells.

Small Borrower Loan, Department of Natural Resources Sewer Fund

Resolution No.10-95

This Resolution authorized application for a Rural Sewer Grant through the Department of Natural Resources.

A little background about this grant.

In January 2010 the City received notice from the Missouri Department of Natural Resources the Missouri State Operating Permit for the City of New Haven wastewater treatment facility includes a requirement to provide disinfection of fecal coliform by February 2012

