



LORAIN CITY COUNCIL
Committee Agenda
Monday, April 13, 2026 @ 5:30 p.m.

FINANCE COMMITTEE, Mrs. Carter, Chairwoman

- a. First Quarter Budget Update



CITY OF LORAIN

City Council Committee Meeting

a.

Meeting Date: 04/13/2026

Submitted by: Breanna Dull, Clerk of Council

PURPOSE AND BACKGROUND

2026 First Quarter Budget Update

RECOMMENDATION TO COUNCIL:

Attachments

Revenue & Expense Summary by Fund 3-31-26

Expense Summary by Department 3-31-26

Revenue & Expense Detail by Department 3-31-26

Basic Account Structure

2026 Fund-Dept-Function Reference List

Governmental Accounting Sys - added 4.13 at time of mtg.



Revenue and Expense Summary by Fund - March 31, 2026

Through 03/31/26

Prior Fiscal Year Activity Included

Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund									
REVENUE									
Property Taxes	3,657,243.00	.00	3,657,243.00	.00	.00	.00	3,657,243.00	0	1,879,484.37
Municipal Income Tax	27,850,000.00	.00	27,850,000.00	2,531,678.79	.00	7,640,210.18	20,209,789.82	27	6,768,451.15
Other Local Taxes	445,000.00	.00	445,000.00	108,114.20	.00	108,114.20	336,885.80	24	135,973.23
Intergovernmental Revenue	4,838,657.00	96,000.00	4,934,657.00	311,637.75	.00	1,471,592.16	3,463,064.84	30	1,100,440.80
Charges For Services	1,219,531.00	.00	1,219,531.00	44,562.50	.00	107,277.15	1,112,253.85	9	160,204.20
Fees, Licenses, Permits	1,608,650.00	.00	1,608,650.00	85,960.15	.00	291,427.90	1,317,222.10	18	452,477.27
Interest Earnings	900,000.00	.00	900,000.00	49,690.33	.00	175,007.97	724,992.03	19	287,253.52
Special Assessments	.00	.00	.00	.00	.00	.00	.00	+++	9,574.58
Fines And Forfeitures	1,261,000.00	.00	1,261,000.00	102,377.82	.00	289,530.59	971,469.41	23	289,074.12
Miscellaneous Revenues	46,600.00	.00	46,600.00	8,677.41	.00	27,702.78	18,897.22	59	212,416.49
Proc. From Sale Of Notes	.00	.00	.00	.00	.00	.00	.00	+++	.00
Operating Transfers In	455,253.00	.00	455,253.00	.00	.00	.00	455,253.00	0	.00
Other Financing Sources	535,203.00	.00	535,203.00	5,443.80	.00	135,345.06	399,857.94	25	247,285.31
Advances In	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$42,817,137.00	\$96,000.00	\$42,913,137.00	\$3,248,142.75	\$0.00	\$10,246,207.99	\$32,666,929.01	24%	\$11,542,635.04
EXPENSE									
Personal Services	35,170,014.00	.00	35,170,014.00	2,708,452.49	2,958.64	8,614,375.11	26,552,680.25	25	8,409,433.53
Travel And Transportation	1,500.00	.00	1,500.00	97.72	1,198.73	97.72	203.55	86	.00
Contractual Services	3,440,173.00	96,000.00	3,536,173.00	529,884.80	1,058,192.45	1,036,352.02	1,441,628.53	59	760,450.86
Materials & Supplies	1,622,610.00	.00	1,622,610.00	146,848.63	180,329.69	293,190.12	1,149,090.19	29	438,330.46
Utilities	1,335,150.00	.00	1,335,150.00	211,254.13	.00	581,549.41	753,600.59	44	359,463.29
Capital Outlay	236,050.00	.00	236,050.00	5,056.50	12,555.53	6,744.04	216,750.43	8	687.00
Debt Service	245,511.00	.00	245,511.00	21,184.75	24,062.50	67,930.75	153,517.75	37	61,835.25
Other Operating Expenses	956,840.00	.00	956,840.00	18,955.51	26,391.41	98,545.51	831,903.08	13	490,592.78
Operating Transfers Out	1,024,041.00	.00	1,024,041.00	.00	.00	.00	1,024,041.00	0	.00
Interest Expense	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Financing Uses	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
Other Nonoperating Exp.	.00	.00	.00	.00	.00	.00	.00	+++	.00
Advances Out	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$44,032,889.00	\$96,000.00	\$44,128,889.00	\$3,641,734.53	\$1,305,688.95	\$10,698,784.68	\$32,124,415.37	27%	\$10,520,793.17
Fund 1010 - General Fund Totals									
REVENUE TOTALS	42,817,137.00	96,000.00	42,913,137.00	3,248,142.75	.00	10,246,207.99	32,666,929.01	24%	11,542,635.04
EXPENSE TOTALS	44,032,889.00	96,000.00	44,128,889.00	3,641,734.53	1,305,688.95	10,698,784.68	32,124,415.37	27%	10,520,793.17
Fund 1010 - General Fund Totals	(\$1,215,752.00)	\$0.00	(\$1,215,752.00)	(\$393,591.78)	(\$1,305,688.95)	(\$452,576.69)	\$542,513.64		\$1,021,841.87



Revenue and Expense Summary by Fund - March 31, 2026

Through 03/31/26

Prior Fiscal Year Activity Included

Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 2010 - Street									
REVENUE									
Municipal Income Tax	3,405,000.00	.00	3,405,000.00	285,135.19	.00	906,900.92	2,498,099.08	27	803,652.14
Intergovernmental Revenue	3,470,000.00	.00	3,470,000.00	285,745.94	.00	836,037.15	2,633,962.85	24	817,854.84
Charges For Services	35,000.00	.00	35,000.00	1,080.00	.00	6,310.00	28,690.00	18	9,040.00
Fees, Licenses, Permits	17,000.00	.00	17,000.00	2,290.00	.00	6,010.00	10,990.00	35	5,460.00
Interest Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
Miscellaneous Revenues	.00	.00	.00	109.00	.00	881.36	(881.36)	+++	5,476.04
Operating Transfers In	75,000.00	.00	75,000.00	.00	.00	.00	75,000.00	0	.00
Other Financing Sources	300,000.00	.00	300,000.00	8,350.07	.00	14,179.80	285,820.20	5	8,019.23
Other Nonoperating Rev.	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$7,302,000.00	\$0.00	\$7,302,000.00	\$582,710.20	\$0.00	\$1,770,319.23	\$5,531,680.77	24%	\$1,649,502.25
EXPENSE									
Personal Services	3,584,518.00	.00	3,584,518.00	275,961.38	.00	890,174.15	2,694,343.85	25	910,410.67
Contractual Services	404,854.00	.00	404,854.00	993.75	58,683.86	44,755.76	301,414.38	26	23,239.84
Materials & Supplies	921,650.00	.00	921,650.00	95,933.95	19,313.68	205,327.34	697,008.98	24	451,913.26
Utilities	42,200.00	.00	42,200.00	5,092.30	.00	15,402.60	26,797.40	36	8,997.43
Capital Outlay	19,000.00	.00	19,000.00	.00	.00	.00	19,000.00	0	.00
Debt Service	653,970.00	.00	653,970.00	54,497.50	.00	163,492.50	490,477.50	25	163,492.50
Other Operating Expenses	13,300.00	.00	13,300.00	100.00	100.00	128.70	13,071.30	2	500.82
Operating Transfers Out	1,579,271.00	.00	1,579,271.00	.00	.00	.00	1,579,271.00	0	.00
Interest Expense	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Financing Uses	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$7,218,763.00	\$0.00	\$7,218,763.00	\$432,578.88	\$78,097.54	\$1,319,281.05	\$5,821,384.41	19%	\$1,558,554.52
Fund 2010 - Street Totals									
REVENUE TOTALS	7,302,000.00	.00	7,302,000.00	582,710.20	.00	1,770,319.23	5,531,680.77	24%	1,649,502.25
EXPENSE TOTALS	7,218,763.00	.00	7,218,763.00	432,578.88	78,097.54	1,319,281.05	5,821,384.41	19%	1,558,554.52
Fund 2010 - Street Totals	\$83,237.00	\$0.00	\$83,237.00	\$150,131.32	(\$78,097.54)	\$451,038.18	(\$289,703.64)		\$90,947.73



Revenue and Expense Summary by Fund - March 31, 2026

Through 03/31/26

Prior Fiscal Year Activity Included

Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 2585 - Fire Levy									
REVENUE									
Property Taxes	1,470,804.00	.00	1,470,804.00	.00	.00	.00	1,470,804.00	0	801,327.82
Intergovernmental Revenue	35,500.00	.00	35,500.00	.00	.00	.00	35,500.00	0	.00
Miscellaneous Revenues	.00	.00	.00	.00	.00	.00	.00	+++	.00
Operating Transfers In	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Financing Sources	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$1,506,304.00	\$0.00	\$1,506,304.00	\$0.00	\$0.00	\$0.00	\$1,506,304.00	0%	\$801,327.82
EXPENSE									
Personal Services	1,045,850.00	.00	1,045,850.00	94,037.82	.00	283,842.96	762,007.04	27	227,253.20
Contractual Services	.00	.00	.00	.00	.00	.00	.00	+++	.00
Materials & Supplies	.00	.00	.00	.00	.00	.00	.00	+++	.00
Utilities	.00	.00	.00	.00	.00	.00	.00	+++	.00
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	374,308.00	.00	374,308.00	31,192.33	.00	93,576.99	280,731.01	25	93,576.99
Other Operating Expenses	29,000.00	.00	29,000.00	.00	.00	.00	29,000.00	0	16,876.48
Operating Transfers Out	6,541.00	.00	6,541.00	.00	.00	.00	6,541.00	0	.00
EXPENSE TOTALS	\$1,455,699.00	\$0.00	\$1,455,699.00	\$125,230.15	\$0.00	\$377,419.95	\$1,078,279.05	26%	\$337,706.67
Fund 2585 - Fire Levy Totals									
REVENUE TOTALS	1,506,304.00	.00	1,506,304.00	.00	.00	.00	1,506,304.00	0%	801,327.82
EXPENSE TOTALS	1,455,699.00	.00	1,455,699.00	125,230.15	.00	377,419.95	1,078,279.05	26%	337,706.67
Fund 2585 - Fire Levy Totals	\$50,605.00	\$0.00	\$50,605.00	(\$125,230.15)	\$0.00	(\$377,419.95)	\$428,024.95		\$463,621.15



Revenue and Expense Summary by Fund - March 31, 2026

Through 03/31/26

Prior Fiscal Year Activity Included

Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 2590 - Police Levy									
REVENUE									
Municipal Income Tax	3,405,000.00	.00	3,405,000.00	285,135.19	.00	906,900.92	2,498,099.08	27	803,652.14
Intergovernmental Revenue	.00	.00	.00	.00	.00	.00	.00	+++	.00
Interest Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
Miscellaneous Revenues	.00	.00	.00	.00	.00	.00	.00	+++	.00
Operating Transfers In	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Financing Sources	.00	.00	.00	327.00	.00	9,303.86	(9,303.86)	+++	33,928.60
REVENUE TOTALS	\$3,405,000.00	\$0.00	\$3,405,000.00	\$285,462.19	\$0.00	\$916,204.78	\$2,488,795.22	27%	\$837,580.74
EXPENSE									
Personal Services	1,465,247.00	.00	1,465,247.00	113,725.01	.00	321,106.05	1,144,140.95	22	182,274.55
Contractual Services	648,415.00	.00	648,415.00	21,106.91	217,881.60	40,132.39	390,401.01	40	70,321.95
Materials & Supplies	362,550.00	.00	362,550.00	12,909.84	20,134.43	26,909.74	315,505.83	13	53,787.79
Utilities	90,000.00	.00	90,000.00	7,945.44	.00	23,007.95	66,992.05	26	20,858.09
Capital Outlay	198,588.00	.00	198,588.00	4,424.08	16,480.96	4,954.88	177,152.16	11	28,400.02
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Operating Expenses	182,425.00	.00	182,425.00	5,815.65	31,989.22	9,684.65	140,751.13	23	28,337.93
Operating Transfers Out	1,010,271.00	.00	1,010,271.00	.00	.00	.00	1,010,271.00	0	.00
Interest Expense	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Financing Uses	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$3,957,496.00	\$0.00	\$3,957,496.00	\$165,926.93	\$286,486.21	\$425,795.66	\$3,245,214.13	18%	\$383,980.33
Fund 2590 - Police Levy Totals									
REVENUE TOTALS	3,405,000.00	.00	3,405,000.00	285,462.19	.00	916,204.78	2,488,795.22	27%	837,580.74
EXPENSE TOTALS	3,957,496.00	.00	3,957,496.00	165,926.93	286,486.21	425,795.66	3,245,214.13	18%	383,980.33
Fund 2590 - Police Levy Totals	(\$552,496.00)	\$0.00	(\$552,496.00)	\$119,535.26	(\$286,486.21)	\$490,409.12	(\$756,418.91)		\$453,600.41



Revenue and Expense Summary by Fund - March 31, 2026

Through 03/31/26

Prior Fiscal Year Activity Included

Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	YTD Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 6020 - Water Works									
REVENUE									
Intergovernmental Revenue	.00	.00	.00	.00	.00	.00	.00	+++	.00
Charges For Services	14,565,600.00	.00	14,565,600.00	1,253,429.70	.00	3,693,981.23	10,871,618.77	25	3,773,248.62
Interest Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
Special Assessments	100,000.00	.00	100,000.00	.00	.00	.00	100,000.00	0	70,786.22
Miscellaneous Revenues	37,500.00	.00	37,500.00	408.88	.00	9,695.96	27,804.04	26	17,143.43
Proc. From Sale Of Notes	.00	.00	.00	.00	.00	.00	.00	+++	.00
Proc. From Sale Of Bonds	.00	.00	.00	.00	.00	.00	.00	+++	.00
Operating Transfers In	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Financing Sources	862,780.00	190,000.00	1,052,780.00	.00	.00	1,104.87	1,051,675.13	0	367,162.66
REVENUE TOTALS	\$15,565,880.00	\$190,000.00	\$15,755,880.00	\$1,253,838.58	\$0.00	\$3,704,782.06	\$12,051,097.94	24%	\$4,228,340.93
EXPENSE									
Personal Services	6,540,110.00	.00	6,540,110.00	484,235.76	.00	1,497,033.32	5,043,076.68	23	1,511,121.37
Contractual Services	2,032,981.00	35,000.00	2,067,981.00	35,685.44	450,803.32	290,289.53	1,326,888.15	36	189,640.78
Materials & Supplies	1,803,150.00	.00	1,803,150.00	88,474.09	386,657.11	162,299.05	1,254,193.84	30	189,183.67
Utilities	547,200.00	.00	547,200.00	71,694.13	.00	181,896.62	365,303.38	33	166,992.51
Capital Outlay	1,521,500.00	155,000.00	1,676,500.00	30,096.97	318,834.86	220,021.01	1,137,644.13	32	3,536.61
Debt Service	137,322.00	.00	137,322.00	11,052.83	.00	33,158.49	104,163.51	24	33,158.49
Other Operating Expenses	688,300.00	.00	688,300.00	282.76	14,313.34	9,995.00	663,991.66	4	100,189.14
Operating Transfers Out	49,022.00	.00	49,022.00	.00	.00	.00	49,022.00	0	.00
Bond Principal Payment	4,500,000.00	.00	4,500,000.00	.00	.00	.00	4,500,000.00	0	.00
Interest Expense	1,300,000.00	.00	1,300,000.00	.00	.00	.00	1,300,000.00	0	.00
Other Financing Uses	20,000.00	.00	20,000.00	514.18	.00	2,050.79	17,949.21	10	5,546.35
Other Nonoperating Exp.	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$19,139,585.00	\$190,000.00	\$19,329,585.00	\$722,036.16	\$1,170,608.63	\$2,396,743.81	\$15,762,232.56	18%	\$2,199,368.92
Fund 6020 - Water Works Totals									
REVENUE TOTALS	15,565,880.00	190,000.00	15,755,880.00	1,253,838.58	.00	3,704,782.06	12,051,097.94	24%	4,228,340.93
EXPENSE TOTALS	19,139,585.00	190,000.00	19,329,585.00	722,036.16	1,170,608.63	2,396,743.81	15,762,232.56	18%	2,199,368.92
Fund 6020 - Water Works Totals	(\$3,573,705.00)	\$0.00	(\$3,573,705.00)	\$531,802.42	(\$1,170,608.63)	\$1,308,038.25	(\$3,711,134.62)		\$2,028,972.01



Revenue and Expense Summary by Fund - March 31, 2026

Through 03/31/26

Prior Fiscal Year Activity Included

Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	YTD Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 6130 - Water Pollution Control									
REVENUE									
Intergovernmental Revenue	.00	.00	.00	.00	.00	.00	.00	+++	.00
Charges For Services	18,824,100.00	.00	18,824,100.00	1,454,007.35	.00	4,347,810.68	14,476,289.32	23	4,432,320.92
Fees, Licenses, Permits	.00	.00	.00	.00	.00	.00	.00	+++	.00
Interest Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
Special Assessments	100,000.00	.00	100,000.00	.00	.00	.00	100,000.00	0	72,317.39
Miscellaneous Revenues	10,500.00	.00	10,500.00	279.08	.00	1,107.88	9,392.12	11	1,085.43
Proc. From Sale Of Bonds	.00	.00	.00	.00	.00	.00	.00	+++	.00
Operating Transfers In	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Financing Sources	6,231,045.00	36,240,434.00	42,471,479.00	309,971.73	.00	1,290,927.89	41,180,551.11	3	1,073,310.68
Other Nonoperating Rev.	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$25,165,645.00	\$36,240,434.00	\$61,406,079.00	\$1,764,258.16	\$0.00	\$5,639,846.45	\$55,766,232.55	9%	\$5,579,034.42
EXPENSE									
Personal Services	7,980,665.00	.00	7,980,665.00	656,729.59	.00	1,991,868.91	5,988,796.09	25	1,784,961.31
Contractual Services	2,519,106.00	1,420,415.00	3,939,521.00	184,122.33	687,671.60	838,032.16	2,413,817.24	39	451,528.65
Materials & Supplies	1,344,448.00	.00	1,344,448.00	77,122.38	302,395.71	157,285.82	884,766.47	34	206,290.37
Utilities	899,700.00	.00	899,700.00	115,304.00	.00	273,769.08	625,930.92	30	285,617.23
Capital Outlay	1,736,100.00	34,820,019.00	36,556,119.00	190,809.05	34,086,730.42	291,589.71	2,177,798.87	94	54,658.67
Debt Service	488,500.00	.00	488,500.00	40,373.30	.00	121,119.90	367,380.10	25	121,119.90
Other Operating Expenses	669,500.00	5,800.00	675,300.00	4,872.32	11,211.23	22,150.72	641,938.05	5	51,572.76
Operating Transfers Out	59,556.00	.00	59,556.00	.00	.00	.00	59,556.00	0	.00
Bond Principal Payment	5,400,000.00	.00	5,400,000.00	.00	.00	.00	5,400,000.00	0	.00
Interest Expense	1,400,000.00	.00	1,400,000.00	.00	.00	.00	1,400,000.00	0	.00
Other Financing Uses	20,000.00	.00	20,000.00	.00	.00	.00	20,000.00	0	.00
Other Nonoperating Exp.	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$22,517,575.00	\$36,246,234.00	\$58,763,809.00	\$1,269,332.97	\$35,088,008.96	\$3,695,816.30	\$19,979,983.74	66%	\$2,955,748.89
Fund 6130 - Water Pollution Control Totals									
REVENUE TOTALS	25,165,645.00	36,240,434.00	61,406,079.00	1,764,258.16	.00	5,639,846.45	55,766,232.55	9%	5,579,034.42
EXPENSE TOTALS	22,517,575.00	36,246,234.00	58,763,809.00	1,269,332.97	35,088,008.96	3,695,816.30	19,979,983.74	66%	2,955,748.89
Fund 6130 - Water Pollution Control Totals	\$2,648,070.00	(\$5,800.00)	\$2,642,270.00	\$494,925.19	(\$35,088,008.96)	\$1,944,030.15	\$35,786,248.81		\$2,623,285.53
Grand Totals									
REVENUE TOTALS	95,761,966.00	36,526,434.00	132,288,400.00	7,134,411.88	.00	22,277,360.51	110,011,039.49	17%	24,638,421.20
EXPENSE TOTALS	98,322,007.00	36,532,234.00	134,854,241.00	6,356,839.62	37,928,890.29	18,913,841.45	78,011,509.26	42%	17,956,152.50
Grand Totals	(\$2,560,041.00)	(\$5,800.00)	(\$2,565,841.00)	\$777,572.26	(\$37,928,890.29)	\$3,363,519.06	\$31,999,530.23		\$6,682,268.70



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Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund									
EXPENSE									
Division B150 - Cemetery									
Personal Services	276,378.00	.00	276,378.00	22,194.01	.00	65,760.73	210,617.27	24	63,119.96
Contractual Services	26,300.00	.00	26,300.00	2,675.00	12,000.00	2,675.00	11,625.00	56	.00
Materials & Supplies	34,400.00	.00	34,400.00	1,095.90	500.00	9,127.84	24,772.16	28	7,151.26
Utilities	4,000.00	.00	4,000.00	457.98	.00	2,337.52	1,662.48	58	797.16
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	23,514.00	.00	23,514.00	1,959.49	.00	5,878.47	17,635.53	25	5,878.47
Other Operating Expenses	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Financing Uses	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division B150 - Cemetery Totals	\$364,592.00	\$0.00	\$364,592.00	\$28,382.38	\$12,500.00	\$85,779.56	\$266,312.44	27%	\$76,946.85
Division B200 - Parks & Recreation									
Personal Services	947,364.00	.00	947,364.00	64,467.89	.00	195,902.19	751,461.81	21	200,067.62
Contractual Services	175,170.00	.00	175,170.00	120.00	110,883.00	5,610.00	58,677.00	67	200.00
Materials & Supplies	256,550.00	.00	256,550.00	21,672.85	6,173.19	35,623.85	214,752.96	16	91,972.51
Utilities	58,500.00	.00	58,500.00	(10,107.94)	.00	3,783.73	54,716.27	6	15,913.43
Capital Outlay	15,800.00	.00	15,800.00	1,618.41	4,499.62	1,890.38	9,410.00	40	.00
Debt Service	88,888.00	.00	88,888.00	7,407.31	.00	22,221.93	66,666.07	25	22,221.93
Other Operating Expenses	1,500.00	.00	1,500.00	.00	.00	800.00	700.00	53	980.00
Other Financing Uses	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division B200 - Parks & Recreation Totals	\$1,543,772.00	\$0.00	\$1,543,772.00	\$85,178.52	\$121,555.81	\$265,832.08	\$1,156,384.11	25%	\$331,355.49
Division B400 - Civil Service									
Personal Services	92,029.00	.00	92,029.00	6,986.70	.00	20,830.71	71,198.29	23	20,939.93
Contractual Services	20,740.00	.00	20,740.00	1,860.00	2,060.00	2,879.46	15,800.54	24	.00
Materials & Supplies	1,100.00	.00	1,100.00	.00	2.75	197.25	900.00	18	637.83
Other Operating Expenses	2,800.00	.00	2,800.00	.00	.00	.00	2,800.00	0	.00
Division B400 - Civil Service Totals	\$116,669.00	\$0.00	\$116,669.00	\$8,846.70	\$2,062.75	\$23,907.42	\$90,698.83	22%	\$21,577.76
Division E100 - Council									
Personal Services	473,942.00	.00	473,942.00	37,896.26	.00	113,469.19	360,472.81	24	87,214.15
Travel And Transportation	1,500.00	.00	1,500.00	97.72	1,198.73	97.72	203.55	86	.00
Contractual Services	11,143.00	.00	11,143.00	.00	.00	2,607.58	8,535.42	23	465.00
Materials & Supplies	2,000.00	.00	2,000.00	111.27	336.73	428.27	1,235.00	38	342.25
Utilities	6,400.00	.00	6,400.00	495.82	.00	1,866.39	4,533.61	29	2,128.88
Capital Outlay	750.00	.00	750.00	.00	.00	.00	750.00	0	.00
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Operating Expenses	5,000.00	.00	5,000.00	719.49	1,417.96	1,215.17	2,366.87	53	803.48
Division E100 - Council Totals	\$500,735.00	\$0.00	\$500,735.00	\$39,320.56	\$2,953.42	\$119,684.32	\$378,097.26	24%	\$90,953.76
Division E200 - Mayor									
Personal Services	266,971.00	.00	266,971.00	20,751.41	.00	62,254.22	204,716.78	23	62,107.80
Contractual Services	.00	.00	.00	.00	.00	.00	.00	+++	.00



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Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund									
EXPENSE									
Division E200 - Mayor									
Materials & Supplies	2,600.00	.00	2,600.00	237.56	46.32	539.21	2,014.47	23	411.64
Utilities	1,000.00	.00	1,000.00	38.14	.00	114.42	885.58	11	181.66
Capital Outlay	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	.00
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Operating Expenses	45,800.00	.00	45,800.00	4,597.72	4,739.07	27,719.92	13,341.01	71	26,980.00
Division E200 - Mayor Totals	\$318,371.00	\$0.00	\$318,371.00	\$25,624.83	\$4,785.39	\$90,627.77	\$222,957.84	30%	\$89,681.10
Division E300 - Auditor									
Personal Services	879,829.00	.00	879,829.00	67,521.37	.00	220,464.08	659,364.92	25	195,534.00
Contractual Services	97,390.00	.00	97,390.00	1,178.70	2,894.60	3,140.16	91,355.24	6	910.48
Materials & Supplies	39,500.00	.00	39,500.00	201.37	7,041.15	5,864.19	26,594.66	33	21,365.78
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Operating Expenses	6,100.00	.00	6,100.00	.00	1,150.00	75.00	4,875.00	20	.00
Interest Expense	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division E300 - Auditor Totals	\$1,022,819.00	\$0.00	\$1,022,819.00	\$68,901.44	\$11,085.75	\$229,543.43	\$782,189.82	24%	\$217,810.26
Division E350 - Information Technology									
Personal Services	491,018.00	.00	491,018.00	35,542.36	.00	106,421.25	384,596.75	22	105,598.74
Contractual Services	963,700.00	.00	963,700.00	464,188.72	324,183.96	522,684.68	116,831.36	88	325,268.89
Materials & Supplies	17,700.00	.00	17,700.00	1,422.72	950.00	1,422.72	15,327.28	13	1,100.08
Utilities	3,000.00	.00	3,000.00	180.62	.00	541.86	2,458.14	18	898.96
Capital Outlay	101,500.00	.00	101,500.00	2,926.97	11.50	2,926.97	98,561.53	3	.00
Debt Service	41,537.00	.00	41,537.00	4,187.00	24,062.50	16,937.50	537.00	99	10,842.00
Other Operating Expenses	15,000.00	.00	15,000.00	1,613.77	145.00	1,613.77	13,241.23	12	.00
Division E350 - Information Technology Totals	\$1,633,455.00	\$0.00	\$1,633,455.00	\$510,062.16	\$349,352.96	\$652,548.75	\$631,553.29	61%	\$443,708.67
Division E400 - Treasurer									
Personal Services	732,367.00	.00	732,367.00	58,217.07	.00	172,909.52	559,457.48	24	162,748.49
Contractual Services	90,000.00	.00	90,000.00	9,297.02	15,259.59	16,089.14	58,651.27	35	22,716.49
Materials & Supplies	21,000.00	.00	21,000.00	527.58	664.96	767.67	19,567.37	7	549.96
Utilities	5,800.00	.00	5,800.00	1,197.52	.00	3,681.64	2,118.36	63	1,978.09
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Operating Expenses	75,500.00	.00	75,500.00	.00	200.00	6,024.50	69,275.50	8	14,856.97
Other Financing Uses	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division E400 - Treasurer Totals	\$924,667.00	\$0.00	\$924,667.00	\$69,239.19	\$16,124.55	\$199,472.47	\$709,069.98	23%	\$202,850.00
Division E500 - Law Director									
Personal Services	1,408,861.00	.00	1,408,861.00	111,073.35	.00	332,590.70	1,076,270.30	24	324,164.71
Contractual Services	30,000.00	.00	30,000.00	.00	1,000.00	.00	29,000.00	3	.00
Materials & Supplies	24,000.00	.00	24,000.00	81.11	11,316.04	4,183.96	8,500.00	65	1,182.97
Utilities	.00	.00	.00	.00	.00	.00	.00	+++	.00



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Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund									
EXPENSE									
Division E500 - Law Director									
Capital Outlay	12,000.00	.00	12,000.00	.00	.00	.00	12,000.00	0	687.00
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Operating Expenses	21,250.00	.00	21,250.00	176.00	1,500.00	317.30	19,432.70	9	486.47
Division E500 - Law Director Totals	\$1,496,111.00	\$0.00	\$1,496,111.00	\$111,330.46	\$13,816.04	\$337,091.96	\$1,145,203.00	23%	\$326,521.15
Division E600 - Judges									
Personal Services	1,441,231.00	.00	1,441,231.00	105,105.66	.00	363,611.75	1,077,619.25	25	315,981.10
Contractual Services	34,500.00	.00	34,500.00	5,025.00	5,051.00	9,468.00	19,981.00	42	7,304.33
Materials & Supplies	8,800.00	.00	8,800.00	563.81	1,927.52	1,389.81	5,482.67	38	1,594.20
Utilities	.00	.00	.00	.00	.00	.00	.00	+++	.00
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Operating Expenses	16,600.00	.00	16,600.00	177.20	2,990.46	1,806.20	11,803.34	29	6,433.99
Other Financing Uses	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division E600 - Judges Totals	\$1,501,131.00	\$0.00	\$1,501,131.00	\$110,871.67	\$9,968.98	\$376,275.76	\$1,114,886.26	26%	\$331,313.62
Division E700 - Clerk Of Courts									
Personal Services	1,363,182.00	.00	1,363,182.00	91,621.66	.00	282,269.81	1,080,912.19	21	312,349.42
Contractual Services	35,100.00	.00	35,100.00	2,715.49	15,011.19	4,993.01	15,095.80	57	6,183.87
Materials & Supplies	97,000.00	.00	97,000.00	1,053.04	1,418.11	32,268.36	63,313.53	35	28,326.07
Utilities	950.00	.00	950.00	76.28	.00	228.84	721.16	24	327.52
Capital Outlay	4,000.00	.00	4,000.00	.00	.00	.00	4,000.00	0	.00
Other Operating Expenses	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	.00
Division E700 - Clerk Of Courts Totals	\$1,501,732.00	\$0.00	\$1,501,732.00	\$95,466.47	\$16,429.30	\$319,760.02	\$1,165,542.68	22%	\$347,186.88
Division G100 - Central									
Materials & Supplies	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Operating Expenses	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Financing Uses	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division G100 - Central Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Division G400 - Property Holders									
Contractual Services	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Operating Expenses	9,000.00	.00	9,000.00	.00	.00	1,951.83	7,048.17	22	2,009.17
Other Nonoperating Exp.	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division G400 - Property Holders Totals	\$9,000.00	\$0.00	\$9,000.00	\$0.00	\$0.00	\$1,951.83	\$7,048.17	22%	\$2,009.17
Division G700 - Other Services									
Other Operating Expenses	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Financing Uses	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Nonoperating Exp.	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division G700 - Other Services Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00



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Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund									
EXPENSE									
Division G800 - Economic Development									
Personal Services	.00	.00	.00	.00	.00	.00	.00	+++	13,515.97
Contractual Services	.00	.00	.00	.00	.00	.00	.00	+++	.00
Materials & Supplies	.00	.00	.00	.00	.00	.00	.00	+++	.00
Utilities	.00	.00	.00	.00	.00	.00	.00	+++	.00
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Operating Expenses	.00	.00	.00	.00	.00	.00	.00	+++	.00
Operating Transfers Out	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Nonoperating Exp.	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division G800 - Economic Development Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$13,515.97
Division S400 - Police									
Personal Services	15,192,075.00	.00	15,192,075.00	1,192,339.07	.00	3,741,921.90	11,450,153.10	25	3,755,405.21
Contractual Services	121,129.00	96,000.00	217,129.00	5,313.87	21,032.63	89,292.09	106,804.28	51	72,956.88
Materials & Supplies	617,060.00	.00	617,060.00	51,794.43	23,051.65	105,144.66	488,863.69	21	201,183.02
Utilities	3,500.00	.00	3,500.00	1,029.12	.00	3,183.12	316.88	91	1,401.82
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Operating Expenses	9,978.00	.00	9,978.00	.00	509.50	1,614.52	7,853.98	21	.00
Other Financing Uses	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division S400 - Police Totals	\$15,943,742.00	\$96,000.00	\$16,039,742.00	\$1,250,476.49	\$44,593.78	\$3,941,156.29	\$12,053,991.93	25%	\$4,030,946.93
Division S500 - Fire									
Personal Services	9,176,920.00	.00	9,176,920.00	700,274.34	2,958.64	2,367,425.33	6,806,536.03	26	2,255,422.85
Contractual Services	60,480.00	.00	60,480.00	4,730.43	5,746.50	7,077.49	47,656.01	21	3,462.34
Materials & Supplies	294,100.00	.00	294,100.00	29,381.40	93,690.84	42,612.14	157,797.02	46	45,779.50
Utilities	63,000.00	.00	63,000.00	9,080.30	.00	29,062.11	33,937.89	46	19,331.59
Capital Outlay	100,000.00	.00	100,000.00	511.12	8,044.41	1,926.69	90,028.90	10	.00
Debt Service	70,594.00	.00	70,594.00	5,882.83	.00	17,648.49	52,945.51	25	17,648.49
Other Operating Expenses	26,000.00	.00	26,000.00	.00	8,168.04	.00	17,831.96	31	770.00
Other Financing Uses	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division S500 - Fire Totals	\$9,791,094.00	\$0.00	\$9,791,094.00	\$749,860.42	\$118,608.43	\$2,465,752.25	\$7,206,733.32	26%	\$2,342,414.77
Division S600 - Electrical									
Personal Services	49,506.00	.00	49,506.00	3,926.83	.00	11,829.37	37,676.63	24	12,682.78
Contractual Services	.00	.00	.00	.00	.00	.00	.00	+++	.00
Materials & Supplies	23,000.00	.00	23,000.00	3,188.91	.00	4,485.85	18,514.15	20	11,490.78
Utilities	.00	.00	.00	.00	.00	.00	.00	+++	.00
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Operating Expenses	.00	.00	.00	.00	.00	.00	.00	+++	.00



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Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund									
EXPENSE									
Division S600 - Electrical Totals	\$72,506.00	\$0.00	\$72,506.00	\$7,115.74	\$0.00	\$16,315.22	\$56,190.78	23%	\$24,173.56
Division S900 - Building Inspection									
Personal Services	1,637,427.00	.00	1,637,427.00	132,854.90	.00	384,212.02	1,253,214.98	23	357,846.42
Travel And Transportation	.00	.00	.00	.00	.00	.00	.00	+++	.00
Contractual Services	430,000.00	.00	430,000.00	950.00	98,396.20	5,000.00	326,603.80	24	2,645.00
Materials & Supplies	30,000.00	.00	30,000.00	1,261.27	1,460.10	3,758.76	24,781.14	17	7,348.86
Utilities	10,000.00	.00	10,000.00	683.21	.00	2,049.63	7,950.37	20	2,879.86
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Operating Expenses	28,000.00	.00	28,000.00	3,122.70	3,814.83	4,723.31	19,461.86	30	3,029.38
Other Financing Uses	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
Division S900 - Building Inspection Totals	\$2,136,427.00	\$0.00	\$2,136,427.00	\$138,872.08	\$103,671.13	\$399,743.72	\$1,633,012.15	24%	\$373,749.52
Division V100 - Service/Safety Director									
Personal Services	740,914.00	.00	740,914.00	57,679.61	.00	172,502.34	568,411.66	23	164,734.38
Travel And Transportation	.00	.00	.00	.00	.00	.00	.00	+++	.00
Contractual Services	1,344,521.00	.00	1,344,521.00	31,830.57	444,673.78	364,835.41	535,011.81	60	318,337.58
Materials & Supplies	113,800.00	.00	113,800.00	31,780.10	31,750.33	42,149.42	39,900.25	65	12,022.43
Utilities	1,179,000.00	.00	1,179,000.00	208,123.08	.00	534,700.15	644,299.85	45	313,624.32
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	20,978.00	.00	20,978.00	1,748.12	.00	5,244.36	15,733.64	25	5,244.36
Other Operating Expenses	692,812.00	.00	692,812.00	8,548.63	1,756.55	50,683.99	640,371.46	8	434,243.32
Division V100 - Service/Safety Director Totals	\$4,092,025.00	\$0.00	\$4,092,025.00	\$339,710.11	\$478,180.66	\$1,170,115.67	\$2,443,728.67	40%	\$1,248,206.39
Division V410 - RTI Material Collection									
Personal Services	.00	.00	.00	.00	.00	.00	.00	+++	.00
Contractual Services	.00	.00	.00	.00	.00	.00	.00	+++	.00
Materials & Supplies	40,000.00	.00	40,000.00	2,475.31	.00	3,226.16	36,773.84	8	5,871.32
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Operating Expenses	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division V410 - RTI Material Collection Totals	\$40,000.00	\$0.00	\$40,000.00	\$2,475.31	\$0.00	\$3,226.16	\$36,773.84	8%	\$5,871.32
Division X100 - Transfers to Other Funds									
Operating Transfers Out	1,024,041.00	.00	1,024,041.00	.00	.00	.00	1,024,041.00	0	.00
Advances Out	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division X100 - Transfers to Other Funds Totals	\$1,024,041.00	\$0.00	\$1,024,041.00	\$0.00	\$0.00	\$0.00	\$1,024,041.00	0%	\$0.00
EXPENSE TOTALS	\$44,032,889.00	\$96,000.00	\$44,128,889.00	\$3,641,734.53	\$1,305,688.95	\$10,698,784.68	\$32,124,415.37	27%	\$10,520,793.17
Fund 1010 - General Fund Totals	\$44,032,889.00	\$96,000.00	\$44,128,889.00	\$3,641,734.53	\$1,305,688.95	\$10,698,784.68	\$32,124,415.37		\$10,520,793.17



Expense Summary by Department - March 31, 2026

Through 03/31/26

Prior Fiscal Year Activity Included

Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 2010 - Street									
EXPENSE									
Division R201 - Street									
Personal Services	3,584,518.00	.00	3,584,518.00	275,961.38	.00	890,174.15	2,694,343.85	25	910,410.67
Contractual Services	404,854.00	.00	404,854.00	993.75	58,683.86	44,755.76	301,414.38	26	23,239.84
Materials & Supplies	921,650.00	.00	921,650.00	95,933.95	19,313.68	205,327.34	697,008.98	24	451,913.26
Utilities	42,200.00	.00	42,200.00	5,092.30	.00	15,402.60	26,797.40	36	8,997.43
Capital Outlay	19,000.00	.00	19,000.00	.00	.00	.00	19,000.00	0	.00
Debt Service	653,970.00	.00	653,970.00	54,497.50	.00	163,492.50	490,477.50	25	163,492.50
Other Operating Expenses	13,300.00	.00	13,300.00	100.00	100.00	128.70	13,071.30	2	500.82
Operating Transfers Out	1,579,271.00	.00	1,579,271.00	.00	.00	.00	1,579,271.00	0	.00
Interest Expense	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Financing Uses	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division R201 - Street Totals	\$7,218,763.00	\$0.00	\$7,218,763.00	\$432,578.88	\$78,097.54	\$1,319,281.05	\$5,821,384.41	19%	\$1,558,554.52
EXPENSE TOTALS	\$7,218,763.00	\$0.00	\$7,218,763.00	\$432,578.88	\$78,097.54	\$1,319,281.05	\$5,821,384.41	19%	\$1,558,554.52
Fund 2010 - Street Totals	\$7,218,763.00	\$0.00	\$7,218,763.00	\$432,578.88	\$78,097.54	\$1,319,281.05	\$5,821,384.41		\$1,558,554.52



Expense Summary by Department - March 31, 2026

Through 03/31/26

Prior Fiscal Year Activity Included

Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 2585 - Fire Levy									
EXPENSE									
Division S500 - Fire									
Personal Services	1,045,850.00	.00	1,045,850.00	94,037.82	.00	283,842.96	762,007.04	27	227,253.20
Contractual Services	.00	.00	.00	.00	.00	.00	.00	+++	.00
Materials & Supplies	.00	.00	.00	.00	.00	.00	.00	+++	.00
Utilities	.00	.00	.00	.00	.00	.00	.00	+++	.00
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	374,308.00	.00	374,308.00	31,192.33	.00	93,576.99	280,731.01	25	93,576.99
Other Operating Expenses	29,000.00	.00	29,000.00	.00	.00	.00	29,000.00	0	16,876.48
Operating Transfers Out	6,541.00	.00	6,541.00	.00	.00	.00	6,541.00	0	.00
Division S500 - Fire Totals	\$1,455,699.00	\$0.00	\$1,455,699.00	\$125,230.15	\$0.00	\$377,419.95	\$1,078,279.05	26%	\$337,706.67
EXPENSE TOTALS	\$1,455,699.00	\$0.00	\$1,455,699.00	\$125,230.15	\$0.00	\$377,419.95	\$1,078,279.05	26%	\$337,706.67
Fund 2585 - Fire Levy Totals	\$1,455,699.00	\$0.00	\$1,455,699.00	\$125,230.15	\$0.00	\$377,419.95	\$1,078,279.05		\$337,706.67



Expense Summary by Department - March 31, 2026

Through 03/31/26

Prior Fiscal Year Activity Included

Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 2590 - Police Levy									
EXPENSE									
Division S400 - Police									
Personal Services	1,465,247.00	.00	1,465,247.00	113,725.01	.00	321,106.05	1,144,140.95	22	182,274.55
Contractual Services	648,415.00	.00	648,415.00	21,106.91	217,881.60	40,132.39	390,401.01	40	70,321.95
Materials & Supplies	362,550.00	.00	362,550.00	12,909.84	20,134.43	26,909.74	315,505.83	13	53,787.79
Utilities	90,000.00	.00	90,000.00	7,945.44	.00	23,007.95	66,992.05	26	20,858.09
Capital Outlay	198,588.00	.00	198,588.00	4,424.08	16,480.96	4,954.88	177,152.16	11	28,400.02
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Operating Expenses	182,425.00	.00	182,425.00	5,815.65	31,989.22	9,684.65	140,751.13	23	28,337.93
Operating Transfers Out	1,010,271.00	.00	1,010,271.00	.00	.00	.00	1,010,271.00	0	.00
Interest Expense	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Financing Uses	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division S400 - Police Totals	\$3,957,496.00	\$0.00	\$3,957,496.00	\$165,926.93	\$286,486.21	\$425,795.66	\$3,245,214.13	18%	\$383,980.33
EXPENSE TOTALS	\$3,957,496.00	\$0.00	\$3,957,496.00	\$165,926.93	\$286,486.21	\$425,795.66	\$3,245,214.13	18%	\$383,980.33
Fund 2590 - Police Levy Totals	\$3,957,496.00	\$0.00	\$3,957,496.00	\$165,926.93	\$286,486.21	\$425,795.66	\$3,245,214.13		\$383,980.33



Expense Summary by Department - March 31, 2026

Through 03/31/26

Prior Fiscal Year Activity Included

Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 6020 - Water Works									
EXPENSE									
Division P602 - Water Works									
Personal Services	6,540,110.00	.00	6,540,110.00	484,235.76	.00	1,497,033.32	5,043,076.68	23	1,511,121.37
Contractual Services	2,032,981.00	35,000.00	2,067,981.00	35,685.44	450,803.32	290,289.53	1,326,888.15	36	189,640.78
Materials & Supplies	1,803,150.00	.00	1,803,150.00	88,474.09	386,657.11	162,299.05	1,254,193.84	30	189,183.67
Utilities	547,200.00	.00	547,200.00	71,694.13	.00	181,896.62	365,303.38	33	166,992.51
Capital Outlay	1,521,500.00	155,000.00	1,676,500.00	30,096.97	318,834.86	220,021.01	1,137,644.13	32	3,536.61
Debt Service	137,322.00	.00	137,322.00	11,052.83	.00	33,158.49	104,163.51	24	33,158.49
Other Operating Expenses	688,300.00	.00	688,300.00	282.76	14,313.34	9,995.00	663,991.66	4	100,189.14
Operating Transfers Out	49,022.00	.00	49,022.00	.00	.00	.00	49,022.00	0	.00
Bond Principal Payment	4,500,000.00	.00	4,500,000.00	.00	.00	.00	4,500,000.00	0	.00
Interest Expense	1,300,000.00	.00	1,300,000.00	.00	.00	.00	1,300,000.00	0	.00
Other Financing Uses	20,000.00	.00	20,000.00	514.18	.00	2,050.79	17,949.21	10	5,546.35
Other Nonoperating Exp.	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division P602 - Water Works Totals	\$19,139,585.00	\$190,000.00	\$19,329,585.00	\$722,036.16	\$1,170,608.63	\$2,396,743.81	\$15,762,232.56	18%	\$2,199,368.92
EXPENSE TOTALS	\$19,139,585.00	\$190,000.00	\$19,329,585.00	\$722,036.16	\$1,170,608.63	\$2,396,743.81	\$15,762,232.56	18%	\$2,199,368.92
Fund 6020 - Water Works Totals	\$19,139,585.00	\$190,000.00	\$19,329,585.00	\$722,036.16	\$1,170,608.63	\$2,396,743.81	\$15,762,232.56		\$2,199,368.92



Expense Summary by Department - March 31, 2026

Through 03/31/26

Prior Fiscal Year Activity Included

Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 6130 - Water Pollution Control									
EXPENSE									
Division P613 - Water Pollution Control									
Personal Services	7,980,665.00	.00	7,980,665.00	656,729.59	.00	1,991,868.91	5,988,796.09	25	1,784,961.31
Contractual Services	2,519,106.00	1,420,415.00	3,939,521.00	184,122.33	687,671.60	838,032.16	2,413,817.24	39	451,528.65
Materials & Supplies	1,344,448.00	.00	1,344,448.00	77,122.38	302,395.71	157,285.82	884,766.47	34	206,290.37
Utilities	899,700.00	.00	899,700.00	115,304.00	.00	273,769.08	625,930.92	30	285,617.23
Capital Outlay	1,736,100.00	34,820,019.00	36,556,119.00	190,809.05	34,086,730.42	291,589.71	2,177,798.87	94	54,658.67
Debt Service	488,500.00	.00	488,500.00	40,373.30	.00	121,119.90	367,380.10	25	121,119.90
Other Operating Expenses	669,500.00	5,800.00	675,300.00	4,872.32	11,211.23	22,150.72	641,938.05	5	51,572.76
Operating Transfers Out	59,556.00	.00	59,556.00	.00	.00	.00	59,556.00	0	.00
Bond Principal Payment	5,400,000.00	.00	5,400,000.00	.00	.00	.00	5,400,000.00	0	.00
Interest Expense	1,400,000.00	.00	1,400,000.00	.00	.00	.00	1,400,000.00	0	.00
Other Financing Uses	20,000.00	.00	20,000.00	.00	.00	.00	20,000.00	0	.00
Other Nonoperating Exp.	.00	.00	.00	.00	.00	.00	.00	+++	.00
Division P613 - Water Pollution Control Totals	\$22,517,575.00	\$36,246,234.00	\$58,763,809.00	\$1,269,332.97	\$35,088,008.96	\$3,695,816.30	\$19,979,983.74	66%	\$2,955,748.89
EXPENSE TOTALS	\$22,517,575.00	\$36,246,234.00	\$58,763,809.00	\$1,269,332.97	\$35,088,008.96	\$3,695,816.30	\$19,979,983.74	66%	\$2,955,748.89
Fund 6130 - Water Pollution Control Totals	\$22,517,575.00	\$36,246,234.00	\$58,763,809.00	\$1,269,332.97	\$35,088,008.96	\$3,695,816.30	\$19,979,983.74		\$2,955,748.89
Grand Totals	\$98,322,007.00	\$36,532,234.00	\$134,854,241.00	\$6,356,839.62	\$37,928,890.29	\$18,913,841.45	\$78,011,509.26		\$17,956,152.50



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division B150 - Cemetery										
REVENUE										
<i>Charges For Services</i>										
4400.1023	Foundations	25,000.00	.00	25,000.00	3,950.00	.00	3,950.00	21,050.00	16	6,750.00
4400.1024	Digging Charge	70,000.00	.00	70,000.00	15,150.00	.00	28,230.00	41,770.00	40	15,900.00
4400.1026	Sale Of Spaces	50,000.00	.00	50,000.00	10,195.00	.00	21,495.00	28,505.00	43	5,000.00
4400.1027	Rental Tents	200.00	.00	200.00	.00	.00	.00	200.00	0	.00
<i>Charges For Services Totals</i>		\$145,200.00	\$0.00	\$145,200.00	\$29,295.00	\$0.00	\$53,675.00	\$91,525.00	37%	\$27,650.00
<i>Miscellaneous Revenues</i>										
4700.1085	Miscellaneous	20,000.00	.00	20,000.00	4,425.00	.00	8,140.00	11,860.00	41	3,455.00
<i>Miscellaneous Revenues Totals</i>		\$20,000.00	\$0.00	\$20,000.00	\$4,425.00	\$0.00	\$8,140.00	\$11,860.00	41%	\$3,455.00
REVENUE TOTALS		\$165,200.00	\$0.00	\$165,200.00	\$33,720.00	\$0.00	\$61,815.00	\$103,385.00	37%	\$31,105.00
EXPENSE										
<i>Personal Services</i>										
6100.1100	Regular Hours	165,817.00	.00	165,817.00	12,565.20	.00	38,072.62	127,744.38	23	37,466.94
6100.1120	RIO-Retirement Incentive Option	2,600.00	.00	2,600.00	.00	.00	.00	2,600.00	0	.00
6100.1200	Overtime Hours	6,240.00	.00	6,240.00	1,258.48	.00	2,687.02	3,552.98	43	1,006.57
6100.1600	Medicare	2,384.00	.00	2,384.00	190.03	.00	559.76	1,824.24	23	525.14
6100.2100	P.E.R.S.	23,004.00	.00	23,004.00	1,935.30	.00	5,706.33	17,297.67	25	5,386.31
6100.2400	Hospitalization	73,680.00	.00	73,680.00	6,140.00	.00	18,420.00	55,260.00	25	18,420.00
6100.2500	Uniform/Clothing Allow.	910.00	.00	910.00	.00	.00	.00	910.00	0	.00
6100.2503	Safety Shoe Allowance	468.00	.00	468.00	.00	.00	.00	468.00	0	.00
6100.2600	Employee Life Insurance	1,080.00	.00	1,080.00	90.00	.00	270.00	810.00	25	270.00
6100.2700	Unemployment Comp.	195.00	.00	195.00	15.00	.00	45.00	150.00	23	45.00
<i>Personal Services Totals</i>		\$276,378.00	\$0.00	\$276,378.00	\$22,194.01	\$0.00	\$65,760.73	\$210,617.27	24%	\$63,119.96
<i>Contractual Services</i>										
6300.1500	Contractual Service	26,300.00	.00	26,300.00	2,675.00	12,000.00	2,675.00	11,625.00	56	.00
<i>Contractual Services Totals</i>		\$26,300.00	\$0.00	\$26,300.00	\$2,675.00	\$12,000.00	\$2,675.00	\$11,625.00	56%	\$0.00
<i>Materials & Supplies</i>										
6400.1500	Petroleum Supplies	5,000.00	.00	5,000.00	992.59	.00	1,196.07	3,803.93	24	791.47
6400.1600	Garage Auto Parts & Labor	25,000.00	.00	25,000.00	103.31	.00	7,931.77	17,068.23	32	6,355.99
6400.2200	Mtce. Of Facilities	2,000.00	.00	2,000.00	.00	500.00	.00	1,500.00	25	.00
6400.2400	Reg Supplies	2,400.00	.00	2,400.00	.00	.00	.00	2,400.00	0	3.80
<i>Materials & Supplies Totals</i>		\$34,400.00	\$0.00	\$34,400.00	\$1,095.90	\$500.00	\$9,127.84	\$24,772.16	28%	\$7,151.26
<i>Utilities</i>										
6500.1000	Telephone Expense	2,000.00	.00	2,000.00	186.07	.00	1,885.04	114.96	94	305.42
6500.1100	Electric Service	2,000.00	.00	2,000.00	271.91	.00	452.48	1,547.52	23	491.74
<i>Utilities Totals</i>		\$4,000.00	\$0.00	\$4,000.00	\$457.98	\$0.00	\$2,337.52	\$1,662.48	58%	\$797.16
<i>Debt Service</i>										



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	1010 - General Fund									
Division	B150 - Cemetery									
	EXPENSE									
	<i>Debt Service</i>									
7100.1000	Leases	23,514.00	.00	23,514.00	1,959.49	.00	5,878.47	17,635.53	25	5,878.47
	<i>Debt Service Totals</i>	\$23,514.00	\$0.00	\$23,514.00	\$1,959.49	\$0.00	\$5,878.47	\$17,635.53	25%	\$5,878.47
	EXPENSE TOTALS	\$364,592.00	\$0.00	\$364,592.00	\$28,382.38	\$12,500.00	\$85,779.56	\$266,312.44	27%	\$76,946.85
Division	B150 - Cemetery Totals	(\$199,392.00)	\$0.00	(\$199,392.00)	\$5,337.62	(\$12,500.00)	(\$23,964.56)	(\$162,927.44)	18%	(\$45,841.85)



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division B200 - Parks & Recreation										
REVENUE										
<i>Intergovernmental Revenue</i>										
4100.1044	Other Intergovernmental	.00	.00	.00	.00	.00	.00	.00	+++	1,000.00
<i>Intergovernmental Revenue Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,000.00
<i>Charges For Services</i>										
4400.1018	Team Entry Fees	8,500.00	.00	8,500.00	.00	.00	.00	8,500.00	0	.00
4400.1020	Field Rental Fees	80,000.00	.00	80,000.00	1,750.00	.00	1,750.00	78,250.00	2	.00
<i>Charges For Services Totals</i>		\$88,500.00	\$0.00	\$88,500.00	\$1,750.00	\$0.00	\$1,750.00	\$86,750.00	2%	\$0.00
<i>Fees, Licenses, Permits</i>										
4500.0034	Pool Revenue	20,000.00	.00	20,000.00	.00	.00	.00	20,000.00	0	.00
<i>Fees, Licenses, Permits Totals</i>		\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0%	\$0.00
<i>Miscellaneous Revenues</i>										
4700.1079	Rental Income-Pavilions	7,000.00	.00	7,000.00	330.00	.00	730.00	6,270.00	10	1,290.00
4700.1083	Donations	.00	.00	.00	.00	.00	50.00	(50.00)	+++	.00
4700.1085	Miscellaneous	.00	.00	.00	200.00	.00	200.00	(200.00)	+++	365.40
<i>Miscellaneous Revenues Totals</i>		\$7,000.00	\$0.00	\$7,000.00	\$530.00	\$0.00	\$980.00	\$6,020.00	14%	\$1,655.40
<i>Other Financing Sources</i>										
4950.1304	Reimbursements	.00	.00	.00	.00	.00	13,112.06	(13,112.06)	+++	.00
<i>Other Financing Sources Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,112.06	(\$13,112.06)	+++	\$0.00
REVENUE TOTALS		\$115,500.00	\$0.00	\$115,500.00	\$2,280.00	\$0.00	\$15,842.06	\$99,657.94	14%	\$2,655.40
EXPENSE										
<i>Personal Services</i>										
6100.1100	Regular Hours	625,780.00	.00	625,780.00	41,760.27	.00	125,945.97	499,834.03	20	127,679.35
6100.1120	RIO-Retirement Incentive Option	2,002.00	.00	2,002.00	.00	.00	.00	2,002.00	0	.00
6100.1200	Overtime Hours	6,240.00	.00	6,240.00	237.51	.00	2,295.94	3,944.06	37	1,845.15
6100.1300	Comp Time - Used	.00	.00	.00	.00	.00	.00	.00	+++	296.85
6100.1350	Comp Time - Buy Back	1,222.00	.00	1,222.00	.00	.00	.00	1,222.00	0	.00
6100.1400	Retirement	.00	.00	.00	.00	.00	.00	.00	+++	2,197.42
6100.1600	Medicare	8,183.00	.00	8,183.00	584.06	.00	1,801.35	6,381.65	22	1,851.25
6100.2100	P.E.R.S.	78,933.00	.00	78,933.00	5,879.66	.00	17,953.79	60,979.21	23	18,174.96
6100.2400	Hospitalization	215,616.00	.00	215,616.00	15,648.07	.00	46,827.76	168,788.24	22	46,877.47
6100.2500	Uniform/Clothing Allow.	3,302.00	.00	3,302.00	.00	.00	.00	3,302.00	0	.00
6100.2503	Safety Shoe Allowance	1,664.00	.00	1,664.00	.00	.00	.00	1,664.00	0	.00
6100.2600	Employee Life Insurance	3,690.00	.00	3,690.00	307.10	.00	919.00	2,771.00	25	979.43
6100.2700	Unemployment Comp.	732.00	.00	732.00	51.22	.00	158.38	573.62	22	165.74
<i>Personal Services Totals</i>		\$947,364.00	\$0.00	\$947,364.00	\$64,467.89	\$0.00	\$195,902.19	\$751,461.81	21%	\$200,067.62
<i>Contractual Services</i>										
6300.1500	Contractual Service	175,170.00	.00	175,170.00	120.00	110,883.00	5,610.00	58,677.00	67	200.00
<i>Contractual Services Totals</i>		\$175,170.00	\$0.00	\$175,170.00	\$120.00	\$110,883.00	\$5,610.00	\$58,677.00	67%	\$200.00



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division B200 - Parks & Recreation										
EXPENSE										
<i>Materials & Supplies</i>										
6400.1500	Petroleum Supplies	25,000.00	.00	25,000.00	4,246.21	.00	6,747.46	18,252.54	27	7,665.67
6400.1600	Garage Auto Parts & Labor	125,000.00	.00	125,000.00	4,010.22	.00	10,775.65	114,224.35	9	76,140.69
6400.2200	Mtce. Of Facilities	80,550.00	.00	80,550.00	11,167.92	4,739.82	14,607.92	61,202.26	24	6,370.53
6400.2400	Reg Supplies	26,000.00	.00	26,000.00	2,248.50	1,433.37	3,492.82	21,073.81	19	1,795.62
<i>Materials & Supplies Totals</i>		\$256,550.00	\$0.00	\$256,550.00	\$21,672.85	\$6,173.19	\$35,623.85	\$214,752.96	16%	\$91,972.51
<i>Utilities</i>										
6500.1001	Cell Phone Expense	1,500.00	.00	1,500.00	114.42	.00	343.26	1,156.74	23	491.28
6500.1100	Electric Service	54,500.00	.00	54,500.00	(13,191.51)	.00	340.74	54,159.26	1	15,058.96
6500.1200	Natural Gas Service	2,500.00	.00	2,500.00	2,969.15	.00	3,099.73	(599.73)	124	363.19
<i>Utilities Totals</i>		\$58,500.00	\$0.00	\$58,500.00	(\$10,107.94)	\$0.00	\$3,783.73	\$54,716.27	6%	\$15,913.43
<i>Capital Outlay</i>										
6700.1000	Capital Outlay	800.00	.00	800.00	.00	.00	.00	800.00	0	.00
6700.1302	Recreation Equipment	15,000.00	.00	15,000.00	1,618.41	4,499.62	1,890.38	8,610.00	43	.00
<i>Capital Outlay Totals</i>		\$15,800.00	\$0.00	\$15,800.00	\$1,618.41	\$4,499.62	\$1,890.38	\$9,410.00	40%	\$0.00
<i>Debt Service</i>										
7100.1000	Leases	88,888.00	.00	88,888.00	7,407.31	.00	22,221.93	66,666.07	25	22,221.93
<i>Debt Service Totals</i>		\$88,888.00	\$0.00	\$88,888.00	\$7,407.31	\$0.00	\$22,221.93	\$66,666.07	25%	\$22,221.93
<i>Other Operating Expenses</i>										
8100.1600	Education And In Service	1,500.00	.00	1,500.00	.00	.00	800.00	700.00	53	980.00
<i>Other Operating Expenses Totals</i>		\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$800.00	\$700.00	53%	\$980.00
EXPENSE TOTALS		\$1,543,772.00	\$0.00	\$1,543,772.00	\$85,178.52	\$121,555.81	\$265,832.08	\$1,156,384.11	25%	\$331,355.49
Division B200 - Parks & Recreation Totals		(\$1,428,272.00)	\$0.00	(\$1,428,272.00)	(\$82,898.52)	(\$121,555.81)	(\$249,990.02)	(\$1,056,726.17)	26%	(\$328,700.09)



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division B400 - Civil Service										
EXPENSE										
<i>Personal Services</i>										
6100.0000	Salaries & Wages	12,489.00	.00	12,489.00	960.60	.00	2,881.80	9,607.20	23	2,844.84
6100.1100	Regular Hours	52,000.00	.00	52,000.00	3,984.57	.00	11,953.71	40,046.29	23	11,861.82
6100.1120	RIO-Retirement Incentive Option	1,271.00	.00	1,271.00	.00	.00	.00	1,271.00	0	.00
6100.1200	Overtime Hours	1,483.00	.00	1,483.00	56.03	.00	56.03	1,426.97	4	280.16
6100.1600	Medicare	937.00	.00	937.00	71.16	.00	211.85	725.15	23	212.50
6100.2100	P.E.R.S.	9,029.00	.00	9,029.00	700.21	.00	2,084.93	6,944.07	23	2,098.22
6100.2400	Hospitalization	13,342.00	.00	13,342.00	1,111.77	.00	3,335.31	10,006.69	25	3,335.31
6100.2500	Uniform/Clothing Allow.	232.00	.00	232.00	.00	.00	.00	232.00	0	.00
6100.2600	Employee Life Insurance	1,054.00	.00	1,054.00	87.76	.00	263.28	790.72	25	263.28
6100.2700	Unemployment Comp.	192.00	.00	192.00	14.60	.00	43.80	148.20	23	43.80
<i>Personal Services Totals</i>		\$92,029.00	\$0.00	\$92,029.00	\$6,986.70	\$0.00	\$20,830.71	\$71,198.29	23%	\$20,939.93
<i>Contractual Services</i>										
6300.1500	Contractual Service	20,740.00	.00	20,740.00	1,860.00	2,060.00	2,879.46	15,800.54	24	.00
<i>Contractual Services Totals</i>		\$20,740.00	\$0.00	\$20,740.00	\$1,860.00	\$2,060.00	\$2,879.46	\$15,800.54	24%	\$0.00
<i>Materials & Supplies</i>										
6400.1000	Stationery & Office Supp.	1,100.00	.00	1,100.00	.00	2.75	197.25	900.00	18	637.83
<i>Materials & Supplies Totals</i>		\$1,100.00	\$0.00	\$1,100.00	\$0.00	\$2.75	\$197.25	\$900.00	18%	\$637.83
<i>Other Operating Expenses</i>										
8100.1500	Legal Advertising	700.00	.00	700.00	.00	.00	.00	700.00	0	.00
8100.1700	Assoc. Dues, Fees & Chgs.	600.00	.00	600.00	.00	.00	.00	600.00	0	.00
8100.2000	Physical Examinations	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
8100.9999	Other Operating	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
<i>Other Operating Expenses Totals</i>		\$2,800.00	\$0.00	\$2,800.00	\$0.00	\$0.00	\$0.00	\$2,800.00	0%	\$0.00
EXPENSE TOTALS		\$116,669.00	\$0.00	\$116,669.00	\$8,846.70	\$2,062.75	\$23,907.42	\$90,698.83	22%	\$21,577.76
Division B400 - Civil Service Totals		(\$116,669.00)	\$0.00	(\$116,669.00)	(\$8,846.70)	(\$2,062.75)	(\$23,907.42)	(\$90,698.83)	22%	(\$21,577.76)



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division E100 - Council										
EXPENSE										
<i>Personal Services</i>										
6100.0000	Salaries & Wages	237,159.00	.00	237,159.00	19,763.21	.00	59,289.63	177,869.37	25	36,738.52
6100.1100	Regular Hours	147,293.00	.00	147,293.00	11,028.60	.00	32,893.76	114,399.24	22	31,210.52
6100.1101	Budget Equalization	2,600.00	.00	2,600.00	.00	.00	.00	2,600.00	0	.00
6100.1300	Comp Time - Used	.00	.00	.00	.00	.00	.00	.00	+++	1,486.93
6100.1600	Medicare	5,505.00	.00	5,505.00	439.56	.00	1,318.01	4,186.99	24	992.77
6100.2100	P.E.R.S.	53,127.00	.00	53,127.00	4,310.89	.00	12,905.79	40,221.21	24	9,720.91
6100.2400	Hospitalization	27,768.00	.00	27,768.00	2,314.00	.00	6,942.00	20,826.00	25	6,942.00
6100.2600	Employee Life Insurance	360.00	.00	360.00	30.00	.00	90.00	270.00	25	90.00
6100.2700	Unemployment Comp.	130.00	.00	130.00	10.00	.00	30.00	100.00	23	32.50
<i>Personal Services Totals</i>		\$473,942.00	\$0.00	\$473,942.00	\$37,896.26	\$0.00	\$113,469.19	\$360,472.81	24%	\$87,214.15
<i>Travel And Transportation</i>										
6200.1100	Travel	1,500.00	.00	1,500.00	97.72	1,198.73	97.72	203.55	86	.00
<i>Travel And Transportation Totals</i>		\$1,500.00	\$0.00	\$1,500.00	\$97.72	\$1,198.73	\$97.72	\$203.55	86%	\$0.00
<i>Contractual Services</i>										
6300.1500	Contractual Service	11,143.00	.00	11,143.00	.00	.00	2,607.58	8,535.42	23	465.00
<i>Contractual Services Totals</i>		\$11,143.00	\$0.00	\$11,143.00	\$0.00	\$0.00	\$2,607.58	\$8,535.42	23%	\$465.00
<i>Materials & Supplies</i>										
6400.1000	Stationery & Office Supp.	2,000.00	.00	2,000.00	111.27	336.73	428.27	1,235.00	38	342.25
<i>Materials & Supplies Totals</i>		\$2,000.00	\$0.00	\$2,000.00	\$111.27	\$336.73	\$428.27	\$1,235.00	38%	\$342.25
<i>Utilities</i>										
6500.1001	Cell Phone Expense	6,400.00	.00	6,400.00	495.82	.00	1,866.39	4,533.61	29	2,128.88
<i>Utilities Totals</i>		\$6,400.00	\$0.00	\$6,400.00	\$495.82	\$0.00	\$1,866.39	\$4,533.61	29%	\$2,128.88
<i>Capital Outlay</i>										
6700.1200	Office Equipment	750.00	.00	750.00	.00	.00	.00	750.00	0	.00
<i>Capital Outlay Totals</i>		\$750.00	\$0.00	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0%	\$0.00
<i>Other Operating Expenses</i>										
8100.1201	Recording Fees	300.00	.00	300.00	.00	.00	.00	300.00	0	58.00
8100.1500	Legal Advertising	1,800.00	.00	1,800.00	331.36	432.96	567.04	800.00	56	273.48
8100.1600	Education And In Service	1,500.00	.00	1,500.00	388.13	875.00	538.13	86.87	94	350.00
8100.1700	Assoc. Dues, Fees & Chgs.	600.00	.00	600.00	.00	110.00	110.00	380.00	37	.00
8100.9999	Other Operating	800.00	.00	800.00	.00	.00	.00	800.00	0	122.00
<i>Other Operating Expenses Totals</i>		\$5,000.00	\$0.00	\$5,000.00	\$719.49	\$1,417.96	\$1,215.17	\$2,366.87	53%	\$803.48
EXPENSE TOTALS		\$500,735.00	\$0.00	\$500,735.00	\$39,320.56	\$2,953.42	\$119,684.32	\$378,097.26	24%	\$90,953.76
Division E100 - Council Totals		(\$500,735.00)	\$0.00	(\$500,735.00)	(\$39,320.56)	(\$2,953.42)	(\$119,684.32)	(\$378,097.26)	24%	(\$90,953.76)



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division E200 - Mayor										
REVENUE										
<i>Fees, Licenses, Permits</i>										
4500.0012	Other Permits - Mayor	3,000.00	.00	3,000.00	300.00	.00	320.00	2,680.00	11	335.00
<i>Fees, Licenses, Permits Totals</i>		\$3,000.00	\$0.00	\$3,000.00	\$300.00	\$0.00	\$320.00	\$2,680.00	11%	\$335.00
REVENUE TOTALS		\$3,000.00	\$0.00	\$3,000.00	\$300.00	\$0.00	\$320.00	\$2,680.00	11%	\$335.00
EXPENSE										
<i>Personal Services</i>										
6100.0000	Salaries & Wages	118,749.00	.00	118,749.00	9,134.48	.00	27,403.44	91,345.56	23	27,403.44
6100.1100	Regular Hours	72,046.00	.00	72,046.00	5,474.60	.00	16,423.79	55,622.21	23	16,296.97
6100.1600	Medicare	2,767.00	.00	2,767.00	206.07	.00	618.21	2,148.79	22	616.37
6100.2100	P.E.R.S.	26,712.00	.00	26,712.00	2,045.26	.00	6,135.78	20,576.22	23	6,118.02
6100.2400	Hospitalization	45,912.00	.00	45,912.00	3,826.00	.00	11,478.00	34,434.00	25	11,478.00
6100.2600	Employee Life Insurance	720.00	.00	720.00	60.00	.00	180.00	540.00	25	180.00
6100.2700	Unemployment Comp.	65.00	.00	65.00	5.00	.00	15.00	50.00	23	15.00
<i>Personal Services Totals</i>		\$266,971.00	\$0.00	\$266,971.00	\$20,751.41	\$0.00	\$62,254.22	\$204,716.78	23%	\$62,107.80
<i>Materials & Supplies</i>										
6400.1000	Stationery & Office Supp.	500.00	.00	500.00	99.92	46.32	309.73	143.95	71	.00
6400.1500	Petroleum Supplies	1,500.00	.00	1,500.00	98.51	.00	190.35	1,309.65	13	177.64
6400.1600	Garage Auto Parts & Labor	600.00	.00	600.00	39.13	.00	39.13	560.87	7	234.00
<i>Materials & Supplies Totals</i>		\$2,600.00	\$0.00	\$2,600.00	\$237.56	\$46.32	\$539.21	\$2,014.47	23%	\$411.64
<i>Utilities</i>										
6500.1001	Cell Phone Expense	1,000.00	.00	1,000.00	38.14	.00	114.42	885.58	11	181.66
<i>Utilities Totals</i>		\$1,000.00	\$0.00	\$1,000.00	\$38.14	\$0.00	\$114.42	\$885.58	11%	\$181.66
<i>Capital Outlay</i>										
6700.1000	Capital Outlay	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	.00
<i>Capital Outlay Totals</i>		\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00
<i>Other Operating Expenses</i>										
8100.1700	Assoc. Dues, Fees & Chgs.	25,000.00	.00	25,000.00	125.00	675.00	20,828.00	3,497.00	86	.00
8100.4301	Official Expenses	15,000.00	.00	15,000.00	4,472.72	4,064.07	6,891.92	4,044.01	73	23,234.75
8100.9999	Other Operating	5,800.00	.00	5,800.00	.00	.00	.00	5,800.00	0	3,745.25
<i>Other Operating Expenses Totals</i>		\$45,800.00	\$0.00	\$45,800.00	\$4,597.72	\$4,739.07	\$27,719.92	\$13,341.01	71%	\$26,980.00
EXPENSE TOTALS		\$318,371.00	\$0.00	\$318,371.00	\$25,624.83	\$4,785.39	\$90,627.77	\$222,957.84	30%	\$89,681.10
Division E200 - Mayor Totals		(\$315,371.00)	\$0.00	(\$315,371.00)	(\$25,324.83)	(\$4,785.39)	(\$90,307.77)	(\$220,277.84)	30%	(\$89,346.10)



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division E300 - Auditor										
REVENUE										
<i>Interest Earnings</i>										
4000.1000	Interest	900,000.00	.00	900,000.00	49,690.33	.00	175,007.97	724,992.03	19	287,253.52
<i>Interest Earnings Totals</i>		\$900,000.00	\$0.00	\$900,000.00	\$49,690.33	\$0.00	\$175,007.97	\$724,992.03	19%	\$287,253.52
<i>Charges For Services</i>										
4400.1001	Garnishment Charges	1,900.00	.00	1,900.00	213.96	.00	612.52	1,287.48	32	452.56
<i>Charges For Services Totals</i>		\$1,900.00	\$0.00	\$1,900.00	\$213.96	\$0.00	\$612.52	\$1,287.48	32%	\$452.56
<i>Fees, Licenses, Permits</i>										
4500.0024	Bicycle Plates	50.00	.00	50.00	.00	.00	.00	50.00	0	.00
<i>Fees, Licenses, Permits Totals</i>		\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0%	\$0.00
REVENUE TOTALS		\$901,950.00	\$0.00	\$901,950.00	\$49,904.29	\$0.00	\$175,620.49	\$726,329.51	19%	\$287,706.08
EXPENSE										
<i>Personal Services</i>										
6100.0000	Salaries & Wages	122,167.00	.00	122,167.00	9,397.46	.00	28,192.38	93,974.62	23	28,192.38
6100.1100	Regular Hours	499,358.00	.00	499,358.00	37,582.26	.00	107,909.97	391,448.03	22	111,784.87
6100.1120	RIO-Retirement Incentive Option	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
6100.1200	Overtime Hours	2,080.00	.00	2,080.00	.00	.00	115.02	1,964.98	6	.00
6100.1300	Comp Time - Used	.00	.00	.00	.00	.00	.00	.00	+++	802.80
6100.1400	Retirement	23,000.00	.00	23,000.00	.00	.00	22,979.34	20.66	100	.00
6100.1600	Medicare	9,016.00	.00	9,016.00	651.49	.00	2,260.43	6,755.57	25	2,005.74
6100.2100	P.E.R.S.	87,017.00	.00	87,017.00	6,577.16	.00	19,070.43	67,946.57	22	19,709.21
6100.2300	Worker's Comp.	.00	.00	.00	.00	.00	.01	(.01)	+++	.00
6100.2400	Hospitalization	129,216.00	.00	129,216.00	13,068.00	.00	39,204.00	90,012.00	30	32,304.00
6100.2600	Employee Life Insurance	2,520.00	.00	2,520.00	210.00	.00	630.00	1,890.00	25	630.00
6100.2700	Unemployment Comp.	455.00	.00	455.00	35.00	.00	102.50	352.50	23	105.00
<i>Personal Services Totals</i>		\$879,829.00	\$0.00	\$879,829.00	\$67,521.37	\$0.00	\$220,464.08	\$659,364.92	25%	\$195,534.00
<i>Contractual Services</i>										
6300.1200	Maintenance Agreements	.00	.00	.00	.00	.00	.00	.00	+++	541.48
6300.1299	Financial Management	21,390.00	.00	21,390.00	.00	.00	.00	21,390.00	0	.00
6300.1500	Contractual Service	15,000.00	.00	15,000.00	1,052.70	2,894.60	3,014.16	9,091.24	39	.00
6300.3500	State Examiners	61,000.00	.00	61,000.00	126.00	.00	126.00	60,874.00	0	369.00
<i>Contractual Services Totals</i>		\$97,390.00	\$0.00	\$97,390.00	\$1,178.70	\$2,894.60	\$3,140.16	\$91,355.24	6%	\$910.48
<i>Materials & Supplies</i>										
6400.1000	Stationery & Office Supp.	4,500.00	.00	4,500.00	201.37	2,041.15	1,538.06	920.79	80	1,365.78
6400.1400	Postage	35,000.00	.00	35,000.00	.00	5,000.00	4,326.13	25,673.87	27	20,000.00
<i>Materials & Supplies Totals</i>		\$39,500.00	\$0.00	\$39,500.00	\$201.37	\$7,041.15	\$5,864.19	\$26,594.66	33%	\$21,365.78
<i>Other Operating Expenses</i>										
8100.1400	Library And Reference	500.00	.00	500.00	.00	.00	.00	500.00	0	.00



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division E300 - Auditor										
EXPENSE										
<i>Other Operating Expenses</i>										
8100.1500	Legal Advertising	100.00	.00	100.00	.00	.00	.00	100.00	0	.00
8100.1600	Education And In Service	4,000.00	.00	4,000.00	.00	1,100.00	75.00	2,825.00	29	.00
8100.1700	Assoc. Dues, Fees & Chgs.	1,000.00	.00	1,000.00	.00	50.00	.00	950.00	5	.00
8100.9999	Other Operating	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
<i>Other Operating Expenses Totals</i>		\$6,100.00	\$0.00	\$6,100.00	\$0.00	\$1,150.00	\$75.00	\$4,875.00	20%	\$0.00
EXPENSE TOTALS		\$1,022,819.00	\$0.00	\$1,022,819.00	\$68,901.44	\$11,085.75	\$229,543.43	\$782,189.82	24%	\$217,810.26
Division E300 - Auditor Totals		(\$120,869.00)	\$0.00	(\$120,869.00)	(\$18,997.15)	(\$11,085.75)	(\$53,922.94)	(\$55,860.31)	54%	\$69,895.82



Revenue & Expense Detail by Department

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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division E350 - Information Technology										
EXPENSE										
<i>Personal Services</i>										
6100.1100	Regular Hours	319,740.00	.00	319,740.00	24,576.04	.00	73,549.76	246,190.24	23	72,792.38
6100.1120	RIO-Retirement Incentive Option	14,706.00	.00	14,706.00	.00	.00	.00	14,706.00	0	.00
6100.1135	Vacation Sell Back	4,914.00	.00	4,914.00	.00	.00	.00	4,914.00	0	.00
6100.1200	Overtime Hours	2,112.00	.00	2,112.00	.00	.00	.00	2,112.00	0	84.26
6100.1300	Comp Time - Used	.00	.00	.00	.00	.00	.00	.00	+++	53.92
6100.1350	Comp Time - Buy Back	14,014.00	.00	14,014.00	.00	.00	.00	14,014.00	0	.00
6100.1600	Medicare	4,628.00	.00	4,628.00	341.08	.00	1,020.70	3,607.30	22	1,009.45
6100.2100	P.E.R.S.	44,667.00	.00	44,667.00	3,440.65	.00	10,296.99	34,370.01	23	10,210.29
6100.2300	Worker's Comp.	.00	.00	.00	.02	.00	.06	(.06)	+++	.05
6100.2400	Hospitalization	84,791.00	.00	84,791.00	7,065.60	.00	21,196.80	63,594.20	25	21,092.91
6100.2600	Employee Life Insurance	1,224.00	.00	1,224.00	102.00	.00	306.00	918.00	25	304.66
6100.2700	Unemployment Comp.	222.00	.00	222.00	16.97	.00	50.94	171.06	23	50.82
<i>Personal Services Totals</i>		\$491,018.00	\$0.00	\$491,018.00	\$35,542.36	\$0.00	\$106,421.25	\$384,596.75	22%	\$105,598.74
<i>Contractual Services</i>										
6300.1200	Maintenance Agreements	846,700.00	.00	846,700.00	464,188.72	254,183.96	522,684.68	69,831.36	92	324,242.12
6300.1500	Contractual Service	112,000.00	.00	112,000.00	.00	70,000.00	.00	42,000.00	62	1,026.77
6300.2400	Computer Consultant	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
<i>Contractual Services Totals</i>		\$963,700.00	\$0.00	\$963,700.00	\$464,188.72	\$324,183.96	\$522,684.68	\$116,831.36	88%	\$325,268.89
<i>Materials & Supplies</i>										
6400.1500	Petroleum Supplies	200.00	.00	200.00	35.49	.00	35.49	164.51	18	.00
6400.1600	Garage Auto Parts & Labor	500.00	.00	500.00	.00	.00	.00	500.00	0	15.65
6400.1900	Maintenance Of Equipment	500.00	.00	500.00	.00	450.00	.00	50.00	90	.00
6400.2400	Reg Supplies	4,000.00	.00	4,000.00	397.23	500.00	397.23	3,102.77	22	1,084.43
6400.4000	Forms Supplies	10,000.00	.00	10,000.00	990.00	.00	990.00	9,010.00	10	.00
6400.6600	Equipment Supp.	2,500.00	.00	2,500.00	.00	.00	.00	2,500.00	0	.00
<i>Materials & Supplies Totals</i>		\$17,700.00	\$0.00	\$17,700.00	\$1,422.72	\$950.00	\$1,422.72	\$15,327.28	13%	\$1,100.08
<i>Utilities</i>										
6500.1001	Cell Phone Expense	3,000.00	.00	3,000.00	180.62	.00	541.86	2,458.14	18	898.96
<i>Utilities Totals</i>		\$3,000.00	\$0.00	\$3,000.00	\$180.62	\$0.00	\$541.86	\$2,458.14	18%	\$898.96
<i>Capital Outlay</i>										
6700.1000	Capital Outlay	99,000.00	.00	99,000.00	2,926.97	11.50	2,926.97	96,061.53	3	.00
6700.1300	Equipment - Other	2,500.00	.00	2,500.00	.00	.00	.00	2,500.00	0	.00
<i>Capital Outlay Totals</i>		\$101,500.00	\$0.00	\$101,500.00	\$2,926.97	\$11.50	\$2,926.97	\$98,561.53	3%	\$0.00
<i>Debt Service</i>										
7100.1000	Leases	41,537.00	.00	41,537.00	4,187.00	24,062.50	16,937.50	537.00	99	10,842.00
<i>Debt Service Totals</i>		\$41,537.00	\$0.00	\$41,537.00	\$4,187.00	\$24,062.50	\$16,937.50	\$537.00	99%	\$10,842.00



Revenue & Expense Detail by Department

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division E350 - Information Technology										
EXPENSE										
<i>Other Operating Expenses</i>										
8100.1600	Education And In Service	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	.00
8100.9999	Other Operating	5,000.00	.00	5,000.00	1,613.77	145.00	1,613.77	3,241.23	35	.00
<i>Other Operating Expenses Totals</i>		<u>\$15,000.00</u>	<u>\$0.00</u>	<u>\$15,000.00</u>	<u>\$1,613.77</u>	<u>\$145.00</u>	<u>\$1,613.77</u>	<u>\$13,241.23</u>	<u>12%</u>	<u>\$0.00</u>
EXPENSE TOTALS		<u>\$1,633,455.00</u>	<u>\$0.00</u>	<u>\$1,633,455.00</u>	<u>\$510,062.16</u>	<u>\$349,352.96</u>	<u>\$652,548.75</u>	<u>\$631,553.29</u>	<u>61%</u>	<u>\$443,708.67</u>
Division E350 - Information Technology Totals		(\$1,633,455.00)	\$0.00	(\$1,633,455.00)	(\$510,062.16)	(\$349,352.96)	(\$652,548.75)	(\$631,553.29)	61%	(\$443,708.67)



Revenue & Expense Detail by Department

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division E400 - Treasurer										
REVENUE										
<i>Municipal Income Tax</i>										
4020.1010	Income Tax - Finals	3,000,000.00	.00	3,000,000.00	500,900.69	.00	734,124.29	2,265,875.71	24	684,042.81
4020.1011	Employer Contributions	19,750,000.00	.00	19,750,000.00	1,509,715.67	.00	5,088,298.99	14,661,701.01	26	4,975,456.11
4020.1013	Individual Estimated	4,300,000.00	.00	4,300,000.00	270,464.48	.00	1,432,782.86	2,867,217.14	33	769,716.98
4020.1015	Filing Penalty	800,000.00	.00	800,000.00	250,597.95	.00	385,004.04	414,995.96	48	339,235.25
<i>Municipal Income Tax Totals</i>		\$27,850,000.00	\$0.00	\$27,850,000.00	\$2,531,678.79	\$0.00	\$7,640,210.18	\$20,209,789.82	27%	\$6,768,451.15
<i>Charges For Services</i>										
4400.1052	Administrative Services	10,000.00	.00	10,000.00	.00	.00	2,196.40	7,803.60	22	1,983.68
4700.2000	Convenience Fees-Cr Cards	30,000.00	.00	30,000.00	3,276.00	.00	7,828.00	22,172.00	26	8,012.00
<i>Charges For Services Totals</i>		\$40,000.00	\$0.00	\$40,000.00	\$3,276.00	\$0.00	\$10,024.40	\$29,975.60	25%	\$9,995.68
<i>Fees, Licenses, Permits</i>										
4500.1000	Nsf Fee	100.00	.00	100.00	26.00	.00	156.00	(56.00)	156	39.00
<i>Fees, Licenses, Permits Totals</i>		\$100.00	\$0.00	\$100.00	\$26.00	\$0.00	\$156.00	(\$56.00)	156%	\$39.00
<i>Miscellaneous Revenues</i>										
4700.1085	Miscellaneous	5,000.00	.00	5,000.00	1,478.86	.00	1,478.86	3,521.14	30	1,458.46
<i>Miscellaneous Revenues Totals</i>		\$5,000.00	\$0.00	\$5,000.00	\$1,478.86	\$0.00	\$1,478.86	\$3,521.14	30%	\$1,458.46
REVENUE TOTALS		\$27,895,100.00	\$0.00	\$27,895,100.00	\$2,536,459.65	\$0.00	\$7,651,869.44	\$20,243,230.56	27%	\$6,779,944.29
EXPENSE										
<i>Personal Services</i>										
6100.0000	Salaries & Wages	106,850.00	.00	106,850.00	8,180.30	.00	24,540.90	82,309.10	23	24,057.48
6100.1100	Regular Hours	404,353.00	.00	404,353.00	30,713.80	.00	91,902.21	312,450.79	23	88,280.76
6100.1200	Overtime Hours	1,040.00	.00	1,040.00	.00	.00	.00	1,040.00	0	.00
6100.1600	Medicare	7,340.00	.00	7,340.00	539.81	.00	1,662.42	5,677.58	23	1,613.44
6100.2100	P.E.R.S.	70,842.00	.00	70,842.00	5,445.16	.00	16,301.99	54,540.01	23	15,727.31
6100.2400	Hospitalization	138,672.00	.00	138,672.00	13,068.00	.00	37,692.00	100,980.00	27	32,262.00
6100.2600	Employee Life Insurance	2,880.00	.00	2,880.00	240.00	.00	720.00	2,160.00	25	720.00
6100.2700	Unemployment Comp.	390.00	.00	390.00	30.00	.00	90.00	300.00	23	87.50
<i>Personal Services Totals</i>		\$732,367.00	\$0.00	\$732,367.00	\$58,217.07	\$0.00	\$172,909.52	\$559,457.48	24%	\$162,748.49
<i>Contractual Services</i>										
6300.1500	Contractual Service	90,000.00	.00	90,000.00	9,297.02	15,259.59	16,089.14	58,651.27	35	22,716.49
<i>Contractual Services Totals</i>		\$90,000.00	\$0.00	\$90,000.00	\$9,297.02	\$15,259.59	\$16,089.14	\$58,651.27	35%	\$22,716.49
<i>Materials & Supplies</i>										
6400.1000	Stationery & Office Supp.	15,000.00	.00	15,000.00	181.44	595.10	404.90	14,000.00	7	351.68
6400.1500	Petroleum Supplies	500.00	.00	500.00	16.00	.00	32.63	467.37	7	29.32
6400.1600	Garage Auto Parts & Labor	500.00	.00	500.00	.00	.00	.00	500.00	0	168.96
6400.2201	Mtc. Of Facility	5,000.00	.00	5,000.00	330.14	69.86	330.14	4,600.00	8	.00
<i>Materials & Supplies Totals</i>		\$21,000.00	\$0.00	\$21,000.00	\$527.58	\$664.96	\$767.67	\$19,567.37	7%	\$549.96



Revenue & Expense Detail by Department

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division E400 - Treasurer										
EXPENSE										
<i>Utilities</i>										
6500.1000	Telephone Expense	2,500.00	.00	2,500.00	168.41	.00	498.52	2,001.48	20	576.26
6500.1100	Electric Service	1,800.00	.00	1,800.00	526.03	.00	1,791.21	8.79	100	795.72
6500.1200	Natural Gas Service	1,500.00	.00	1,500.00	503.08	.00	1,391.91	108.09	93	606.11
	<i>Utilities Totals</i>	\$5,800.00	\$0.00	\$5,800.00	\$1,197.52	\$0.00	\$3,681.64	\$2,118.36	63%	\$1,978.09
<i>Other Operating Expenses</i>										
8100.1060	Visa/MC Fees	38,000.00	.00	38,000.00	.00	.00	4,067.61	33,932.39	11	9,093.80
8100.1600	Education And In Service	4,000.00	.00	4,000.00	.00	.00	.00	4,000.00	0	200.00
8100.1700	Assoc. Dues, Fees & Chgs.	1,000.00	.00	1,000.00	.00	200.00	255.00	545.00	46	569.00
8100.4301	Official Expenses	2,500.00	.00	2,500.00	.00	.00	.00	2,500.00	0	.00
8100.9999	Other Operating	30,000.00	.00	30,000.00	.00	.00	1,701.89	28,298.11	6	4,994.17
	<i>Other Operating Expenses Totals</i>	\$75,500.00	\$0.00	\$75,500.00	\$0.00	\$200.00	\$6,024.50	\$69,275.50	8%	\$14,856.97
	EXPENSE TOTALS	\$924,667.00	\$0.00	\$924,667.00	\$69,239.19	\$16,124.55	\$199,472.47	\$709,069.98	23%	\$202,850.00
	Division E400 - Treasurer Totals	\$26,970,433.00	\$0.00	\$26,970,433.00	\$2,467,220.46	(\$16,124.55)	\$7,452,396.97	\$19,534,160.58	28%	\$6,577,094.29



Revenue & Expense Detail by Department

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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division E500 - Law Director										
REVENUE										
<i>Intergovernmental Revenue</i>										
4100.1041	State Aid-Grants,Contract	.00	.00	.00	.00	.00	.00	.00	+++	2,620.35
<i>Intergovernmental Revenue Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,620.35
REVENUE TOTALS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,620.35
EXPENSE										
<i>Personal Services</i>										
6100.0000	Salaries & Wages	87,247.00	.00	87,247.00	6,711.24	.00	20,133.72	67,113.28	23	20,133.72
6100.1100	Regular Hours	918,785.00	.00	918,785.00	71,830.60	.00	214,987.71	703,797.29	23	207,338.81
6100.1120	RIO-Retirement Incentive Option	3,016.00	.00	3,016.00	.00	.00	.00	3,016.00	0	.00
6100.1200	Overtime Hours	.00	.00	.00	71.07	.00	71.07	(71.07)	+++	.00
6100.1300	Comp Time - Used	.00	.00	.00	.00	.00	.00	.00	+++	2,526.74
6100.1600	Medicare	14,594.00	.00	14,594.00	1,090.35	.00	3,380.91	11,213.09	23	3,273.94
6100.2100	P.E.R.S.	140,849.00	.00	140,849.00	11,005.83	.00	32,927.01	107,921.99	23	32,199.96
6100.2400	Hospitalization	239,016.00	.00	239,016.00	19,918.00	.00	59,754.00	179,262.00	25	57,362.00
6100.2600	Employee Life Insurance	4,590.00	.00	4,590.00	382.50	.00	1,147.50	3,442.50	25	1,147.50
6100.2700	Unemployment Comp.	764.00	.00	764.00	63.76	.00	188.78	575.22	25	182.04
<i>Personal Services Totals</i>		\$1,408,861.00	\$0.00	\$1,408,861.00	\$111,073.35	\$0.00	\$332,590.70	\$1,076,270.30	24%	\$324,164.71
<i>Contractual Services</i>										
6300.1307	Transcripts & Depositions	5,000.00	.00	5,000.00	.00	1,000.00	.00	4,000.00	20	.00
6300.1500	Contractual Service	25,000.00	.00	25,000.00	.00	.00	.00	25,000.00	0	.00
<i>Contractual Services Totals</i>		\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$1,000.00	\$0.00	\$29,000.00	3%	\$0.00
<i>Materials & Supplies</i>										
6400.1000	Stationery & Office Supp.	6,000.00	.00	6,000.00	81.11	2,560.50	1,439.50	2,000.00	67	1,182.97
6400.1450	Library and Reference	18,000.00	.00	18,000.00	.00	8,755.54	2,744.46	6,500.00	64	.00
<i>Materials & Supplies Totals</i>		\$24,000.00	\$0.00	\$24,000.00	\$81.11	\$11,316.04	\$4,183.96	\$8,500.00	65%	\$1,182.97
<i>Capital Outlay</i>										
6700.1000	Capital Outlay	12,000.00	.00	12,000.00	.00	.00	.00	12,000.00	0	687.00
<i>Capital Outlay Totals</i>		\$12,000.00	\$0.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$12,000.00	0%	\$687.00
<i>Other Operating Expenses</i>										
8100.1200	Filing And Recording	4,500.00	.00	4,500.00	.00	1,000.00	141.30	3,358.70	25	39.80
8100.1600	Education And In Service	10,500.00	.00	10,500.00	176.00	500.00	176.00	9,824.00	6	.00
8100.1700	Assoc. Dues, Fees & Chgs.	5,500.00	.00	5,500.00	.00	.00	.00	5,500.00	0	403.45
8100.4301	Official Expenses	750.00	.00	750.00	.00	.00	.00	750.00	0	43.22
<i>Other Operating Expenses Totals</i>		\$21,250.00	\$0.00	\$21,250.00	\$176.00	\$1,500.00	\$317.30	\$19,432.70	9%	\$486.47
EXPENSE TOTALS		\$1,496,111.00	\$0.00	\$1,496,111.00	\$111,330.46	\$13,816.04	\$337,091.96	\$1,145,203.00	23%	\$326,521.15
Division E500 - Law Director Totals		(\$1,496,111.00)	\$0.00	(\$1,496,111.00)	(\$111,330.46)	(\$13,816.04)	(\$337,091.96)	(\$1,145,203.00)	23%	(\$323,900.80)



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division E600 - Judges										
REVENUE										
<i>Fines And Forfeitures</i>										
4600.1065	Misdemeanor Defense	5,000.00	.00	5,000.00	201.40	.00	621.50	4,378.50	12	1,408.50
<i>Fines And Forfeitures Totals</i>		\$5,000.00	\$0.00	\$5,000.00	\$201.40	\$0.00	\$621.50	\$4,378.50	12%	\$1,408.50
<i>Charges For Services</i>										
4700.1095	Reimburse-Visiting Judges	16,000.00	.00	16,000.00	.00	.00	4,861.88	11,138.12	30	5,128.36
<i>Charges For Services Totals</i>		\$16,000.00	\$0.00	\$16,000.00	\$0.00	\$0.00	\$4,861.88	\$11,138.12	30%	\$5,128.36
REVENUE TOTALS		\$21,000.00	\$0.00	\$21,000.00	\$201.40	\$0.00	\$5,483.38	\$15,516.62	26%	\$6,536.86
EXPENSE										
<i>Personal Services</i>										
6100.0000	Salaries & Wages	75,001.00	.00	75,001.00	5,769.24	.00	13,032.72	61,968.28	17	17,307.72
6100.1100	Regular Hours	799,917.00	.00	799,917.00	59,444.96	.00	186,099.95	613,817.05	23	182,070.22
6100.1120	RIO-Retirement Incentive Option	12,350.00	.00	12,350.00	.00	.00	.00	12,350.00	0	.00
6100.1200	Overtime Hours	10,010.00	.00	10,010.00	.00	.00	.00	10,010.00	0	.00
6100.1300	Comp Time - Used	.00	.00	.00	.00	.00	.00	.00	+++	2,548.75
6100.1350	Comp Time - Buy Back	2,522.00	.00	2,522.00	.00	.00	.00	2,522.00	0	.00
6100.1400	Retirement	58,002.00	.00	58,002.00	.00	.00	42,886.01	15,115.99	74	.00
6100.1501	Auxillary Police Salary	.00	.00	.00	.00	.00	616.08	(616.08)	+++	.00
6100.1600	Medicare	12,495.00	.00	12,495.00	879.59	.00	3,324.52	9,170.48	27	2,741.84
6100.2100	P.E.R.S.	120,367.00	.00	120,367.00	9,086.91	.00	27,849.09	92,517.91	23	28,213.23
6100.2400	Hospitalization	344,564.00	.00	344,564.00	29,409.63	.00	88,242.89	256,321.11	26	81,604.89
6100.2600	Employee Life Insurance	5,171.00	.00	5,171.00	443.85	.00	1,348.55	3,822.45	26	1,292.55
6100.2700	Unemployment Comp.	832.00	.00	832.00	71.48	.00	211.94	620.06	25	201.90
<i>Personal Services Totals</i>		\$1,441,231.00	\$0.00	\$1,441,231.00	\$105,105.66	\$0.00	\$363,611.75	\$1,077,619.25	25%	\$315,981.10
<i>Contractual Services</i>										
6300.1200	Maintenance Agreements	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	.00
6300.1500	Contractual Service	19,000.00	.00	19,000.00	4,666.50	5,051.00	9,012.00	4,937.00	74	6,171.83
6300.1603	Misdemeanor Defense	5,500.00	.00	5,500.00	358.50	.00	456.00	5,044.00	8	1,132.50
<i>Contractual Services Totals</i>		\$34,500.00	\$0.00	\$34,500.00	\$5,025.00	\$5,051.00	\$9,468.00	\$19,981.00	42%	\$7,304.33
<i>Materials & Supplies</i>										
6400.1000	Stationery & Office Supp.	3,000.00	.00	3,000.00	376.69	1,927.52	1,072.48	.00	100	840.29
6400.1500	Petroleum Supplies	3,000.00	.00	3,000.00	167.13	.00	297.34	2,702.66	10	337.14
6400.1600	Garage Auto Parts & Labor	2,800.00	.00	2,800.00	19.99	.00	19.99	2,780.01	1	416.77
<i>Materials & Supplies Totals</i>		\$8,800.00	\$0.00	\$8,800.00	\$563.81	\$1,927.52	\$1,389.81	\$5,482.67	38%	\$1,594.20
<i>Other Operating Expenses</i>										
8100.1400	Library And Reference	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	.00
8100.1600	Education And In Service	10,000.00	.00	10,000.00	.00	2,169.46	700.00	7,130.54	29	5,093.39
8100.1700	Assoc. Dues, Fees & Chgs.	2,000.00	.00	2,000.00	150.00	296.00	1,079.00	625.00	69	500.00
8100.4301	Official Expenses	1,000.00	.00	1,000.00	27.20	525.00	27.20	447.80	55	267.60



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	1010 - General Fund									
Division	E600 - Judges									
	EXPENSE									
	<i>Other Operating Expenses</i>									
8100.9999	Other Operating	600.00	.00	600.00	.00	.00	.00	600.00	0	573.00
	<i>Other Operating Expenses Totals</i>	\$16,600.00	\$0.00	\$16,600.00	\$177.20	\$2,990.46	\$1,806.20	\$11,803.34	29%	\$6,433.99
	EXPENSE TOTALS	\$1,501,131.00	\$0.00	\$1,501,131.00	\$110,871.67	\$9,968.98	\$376,275.76	\$1,114,886.26	26%	\$331,313.62
Division	E600 - Judges Totals	(\$1,480,131.00)	\$0.00	(\$1,480,131.00)	(\$110,670.27)	(\$9,968.98)	(\$370,792.38)	(\$1,099,369.64)	26%	(\$324,776.76)



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division E700 - Clerk Of Courts										
REVENUE										
<i>Fines And Forfeitures</i>										
4600.1000	City Parking Fines	65,000.00	.00	65,000.00	2,918.00	.00	8,470.00	56,530.00	13	11,306.40
4600.1061	Fines	330,000.00	.00	330,000.00	16,512.17	.00	42,413.77	287,586.23	13	68,813.72
4600.1063	Court Costs	810,000.00	.00	810,000.00	79,561.20	.00	229,354.81	580,645.19	28	195,125.17
4600.1064	Facilities Fees	21,000.00	.00	21,000.00	1,516.35	.00	4,259.96	16,740.04	20	5,028.78
4600.1090	Dui Housing Charge	.00	.00	.00	.00	.00	50.00	(50.00)	+++	.00
4600.1300	State Highway Patrol	30,000.00	.00	30,000.00	1,668.70	.00	4,360.55	25,639.45	15	7,391.55
<i>Fines And Forfeitures Totals</i>		\$1,256,000.00	\$0.00	\$1,256,000.00	\$102,176.42	\$0.00	\$288,909.09	\$967,090.91	23%	\$287,665.62
<i>Miscellaneous Revenues</i>										
4700.1085	Miscellaneous	.00	.00	.00	.00	.00	10.50	(10.50)	+++	.28
<i>Miscellaneous Revenues Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.50	(\$10.50)	+++	\$0.28
REVENUE TOTALS		\$1,256,000.00	\$0.00	\$1,256,000.00	\$102,176.42	\$0.00	\$288,919.59	\$967,080.41	23%	\$287,665.90
EXPENSE										
<i>Personal Services</i>										
6100.0000	Salaries & Wages	82,482.00	.00	82,482.00	6,344.76	.00	19,034.28	63,447.72	23	18,127.92
6100.1100	Regular Hours	870,557.00	.00	870,557.00	58,036.41	.00	175,038.47	695,518.53	20	194,955.90
6100.1120	RIO-Retirement Incentive Option	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	.00
6100.1200	Overtime Hours	15,000.00	.00	15,000.00	.00	.00	.00	15,000.00	0	.00
6100.1300	Comp Time - Used	.00	.00	.00	.00	.00	.00	.00	+++	571.97
6100.1400	Retirement	.00	.00	.00	.00	.00	4,672.60	(4,672.60)	+++	.00
6100.1600	Medicare	13,798.00	.00	13,798.00	895.13	.00	2,811.26	10,986.74	20	3,009.75
6100.2100	P.E.R.S.	133,153.00	.00	133,153.00	9,013.36	.00	27,170.20	105,982.80	20	29,911.88
6100.2400	Hospitalization	238,752.00	.00	238,752.00	16,872.00	.00	52,128.00	186,624.00	22	64,182.00
6100.2600	Employee Life Insurance	5,400.00	.00	5,400.00	390.00	.00	1,200.00	4,200.00	22	1,350.00
6100.2700	Unemployment Comp.	1,040.00	.00	1,040.00	70.00	.00	215.00	825.00	21	240.00
<i>Personal Services Totals</i>		\$1,363,182.00	\$0.00	\$1,363,182.00	\$91,621.66	\$0.00	\$282,269.81	\$1,080,912.19	21%	\$312,349.42
<i>Contractual Services</i>										
6300.1200	Maintenance Agreements	4,500.00	.00	4,500.00	174.00	1,160.00	348.00	2,992.00	34	713.32
6300.1500	Contractual Service	20,000.00	.00	20,000.00	2,541.49	13,851.19	4,045.01	2,103.80	89	4,870.55
6300.1604	Jury Commission Salaries	600.00	.00	600.00	.00	.00	600.00	.00	100	600.00
6300.1605	Jury & Witness Fees	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	.00
<i>Contractual Services Totals</i>		\$35,100.00	\$0.00	\$35,100.00	\$2,715.49	\$15,011.19	\$4,993.01	\$15,095.80	57%	\$6,183.87
<i>Materials & Supplies</i>										
6400.1000	Stationery & Office Supp.	12,000.00	.00	12,000.00	1,053.04	1,418.11	2,268.36	8,313.53	31	2,604.64
6400.1400	Postage	75,000.00	.00	75,000.00	.00	.00	30,000.00	45,000.00	40	25,000.00
6400.4000	Forms Supplies	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	721.43
<i>Materials & Supplies Totals</i>		\$97,000.00	\$0.00	\$97,000.00	\$1,053.04	\$1,418.11	\$32,268.36	\$63,313.53	35%	\$28,326.07



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division E700 - Clerk Of Courts										
EXPENSE										
<i>Utilities</i>										
6500.1001	Cell Phone Expense	950.00	.00	950.00	76.28	.00	228.84	721.16	24	327.52
	<i>Utilities Totals</i>	\$950.00	\$0.00	\$950.00	\$76.28	\$0.00	\$228.84	\$721.16	24%	\$327.52
<i>Capital Outlay</i>										
6700.1800	New Equipment	4,000.00	.00	4,000.00	.00	.00	.00	4,000.00	0	.00
	<i>Capital Outlay Totals</i>	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0%	\$0.00
<i>Other Operating Expenses</i>										
8100.1700	Assoc. Dues, Fees & Chgs.	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	.00
	<i>Other Operating Expenses Totals</i>	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0%	\$0.00
	EXPENSE TOTALS	\$1,501,732.00	\$0.00	\$1,501,732.00	\$95,466.47	\$16,429.30	\$319,760.02	\$1,165,542.68	22%	\$347,186.88
	Division E700 - Clerk Of Courts Totals	(\$245,732.00)	\$0.00	(\$245,732.00)	\$6,709.95	(\$16,429.30)	(\$30,840.43)	(\$198,462.27)	19%	(\$59,520.98)



Revenue & Expense Detail by Department

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division G100 - Central										
REVENUE										
<i>Property Taxes</i>										
4010.1001	Real & Public Utility	3,657,243.00	.00	3,657,243.00	.00	.00	.00	3,657,243.00	0	1,879,484.37
<i>Property Taxes Totals</i>		\$3,657,243.00	\$0.00	\$3,657,243.00	\$0.00	\$0.00	\$0.00	\$3,657,243.00	0%	\$1,879,484.37
<i>Intergovernmental Revenue</i>										
4010.1004	Trailer Tax	300.00	.00	300.00	.00	.00	.00	300.00	0	.00
4030.1021	Hotel & Motel Tax	70,000.00	.00	70,000.00	.00	.00	955.59	69,044.41	1	40,764.12
4040.1030	Cigarette Tax	2,500.00	.00	2,500.00	.00	.00	.00	2,500.00	0	.00
4040.1031	State Income Tax - L.G.F.	3,785,316.00	.00	3,785,316.00	272,895.64	.00	985,293.74	2,800,022.26	26	945,058.89
4040.1035	Liquor & Beer Permits	75,000.00	.00	75,000.00	.00	.00	27,111.12	47,888.88	36	9,760.80
4100.1041	State Aid-Grants,Contract	30,000.00	.00	30,000.00	.00	.00	.00	30,000.00	0	.00
4100.1070	Cannabis Distribution	302,000.00	.00	302,000.00	22,238.98	.00	347,459.90	(45,459.90)	115	.00
4100.1100	Homestead & Rollback	293,000.00	.00	293,000.00	.00	.00	.00	293,000.00	0	.00
<i>Intergovernmental Revenue Totals</i>		\$4,558,116.00	\$0.00	\$4,558,116.00	\$295,134.62	\$0.00	\$1,360,820.35	\$3,197,295.65	30%	\$995,583.81
<i>Special Assessments</i>										
4050.1000	Special Assessments	.00	.00	.00	.00	.00	.00	.00	+++	9,574.58
<i>Special Assessments Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$9,574.58
<i>Charges For Services</i>										
4950.1300	Chargebacks	520,000.00	.00	520,000.00	.00	.00	.00	520,000.00	0	.00
<i>Charges For Services Totals</i>		\$520,000.00	\$0.00	\$520,000.00	\$0.00	\$0.00	\$0.00	\$520,000.00	0%	\$0.00
<i>Other Financing Sources</i>										
4950.1700	Fund Balance	352,014.00	.00	352,014.00	.00	.00	.00	352,014.00	0	.00
<i>Other Financing Sources Totals</i>		\$352,014.00	\$0.00	\$352,014.00	\$0.00	\$0.00	\$0.00	\$352,014.00	0%	\$0.00
<i>Operating Transfers In</i>										
5000.1999	Interfund Transfers	55,253.00	.00	55,253.00	.00	.00	.00	55,253.00	0	.00
5000.2800	Transfer Compensated Absences	400,000.00	.00	400,000.00	.00	.00	.00	400,000.00	0	.00
<i>Operating Transfers In Totals</i>		\$455,253.00	\$0.00	\$455,253.00	\$0.00	\$0.00	\$0.00	\$455,253.00	0%	\$0.00
REVENUE TOTALS		\$9,542,626.00	\$0.00	\$9,542,626.00	\$295,134.62	\$0.00	\$1,360,820.35	\$8,181,805.65	14%	\$2,884,642.76
Division G100 - Central Totals		\$9,542,626.00	\$0.00	\$9,542,626.00	\$295,134.62	\$0.00	\$1,360,820.35	\$8,181,805.65	14%	\$2,884,642.76



Revenue & Expense Detail by Department

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division G400 - Property Holders										
REVENUE										
<i>Miscellaneous Revenues</i>										
4700.1074	Rental Income - Land	3,500.00	.00	3,500.00	82.90	.00	248.70	3,251.30	7	1,531.60
4700.1075	Rental Income - Buildings	.00	.00	.00	.00	.00	.00	.00	+++	28.27
4700.1080	Rental Income - Lorain Harbor Boat Club	10,500.00	.00	10,500.00	836.60	.00	2,509.80	7,990.20	24	3,313.88
<i>Miscellaneous Revenues Totals</i>		\$14,000.00	\$0.00	\$14,000.00	\$919.50	\$0.00	\$2,758.50	\$11,241.50	20%	\$4,873.75
REVENUE TOTALS		\$14,000.00	\$0.00	\$14,000.00	\$919.50	\$0.00	\$2,758.50	\$11,241.50	20%	\$4,873.75
EXPENSE										
<i>Other Operating Expenses</i>										
8100.1900	Property Taxes	9,000.00	.00	9,000.00	.00	.00	1,951.83	7,048.17	22	2,009.17
<i>Other Operating Expenses Totals</i>		\$9,000.00	\$0.00	\$9,000.00	\$0.00	\$0.00	\$1,951.83	\$7,048.17	22%	\$2,009.17
EXPENSE TOTALS		\$9,000.00	\$0.00	\$9,000.00	\$0.00	\$0.00	\$1,951.83	\$7,048.17	22%	\$2,009.17
Division G400 - Property Holders Totals		\$5,000.00	\$0.00	\$5,000.00	\$919.50	\$0.00	\$806.67	\$4,193.33	16%	\$2,864.58



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division G700 - Other Services										
REVENUE										
<i>Miscellaneous Revenues</i>										
4500.0032	Vending Machine	600.00	.00	600.00	17.00	.00	141.25	458.75	24	284.61
4500.0033	Reimb. Damage Payment	.00	.00	.00	.00	.00	.00	.00	+++	100.00
4700.1100	Insurance Settlement	.00	.00	.00	.00	.00	.00	.00	+++	200,000.00
<i>Miscellaneous Revenues Totals</i>		\$600.00	\$0.00	\$600.00	\$17.00	\$0.00	\$141.25	\$458.75	24%	\$200,384.61
<i>Other Financing Sources</i>										
4950.1000	Refunds	.00	.00	.00	.00	.00	40.37	(40.37)	+++	53.53
4950.1304	Reimbursements	.00	.00	.00	471.90	.00	1,591.49	(1,591.49)	+++	3,919.59
<i>Other Financing Sources Totals</i>		\$0.00	\$0.00	\$0.00	\$471.90	\$0.00	\$1,631.86	(\$1,631.86)	+++	\$3,973.12
REVENUE TOTALS		\$600.00	\$0.00	\$600.00	\$488.90	\$0.00	\$1,773.11	(\$1,173.11)	296%	\$204,357.73
Division G700 - Other Services Totals		\$600.00	\$0.00	\$600.00	\$488.90	\$0.00	\$1,773.11	(\$1,173.11)	296%	\$204,357.73



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division G800 - Economic Development										
REVENUE										
<i>Intergovernmental Revenue</i>										
4020.1030	JEDD Income Tax - Elyria Twsp	210,000.00	.00	210,000.00	.00	.00	53,262.96	156,737.04	25	48,104.36
<i>Intergovernmental Revenue Totals</i>		\$210,000.00	\$0.00	\$210,000.00	\$0.00	\$0.00	\$53,262.96	\$156,737.04	25%	\$48,104.36
<i>Other Financing Sources</i>										
4950.1304	Reimbursements	61,193.00	.00	61,193.00	583.41	.00	583.41	60,609.59	1	139,147.90
<i>Other Financing Sources Totals</i>		\$61,193.00	\$0.00	\$61,193.00	\$583.41	\$0.00	\$583.41	\$60,609.59	1%	\$139,147.90
REVENUE TOTALS		\$271,193.00	\$0.00	\$271,193.00	\$583.41	\$0.00	\$53,846.37	\$217,346.63	20%	\$187,252.26
EXPENSE										
<i>Personal Services</i>										
6100.1100	Regular Hours	.00	.00	.00	.00	.00	.00	.00	+++	8,823.96
6100.1600	Medicare	.00	.00	.00	.00	.00	.00	.00	+++	119.75
6100.2100	P.E.R.S.	.00	.00	.00	.00	.00	.00	.00	+++	1,235.35
6100.2300	Worker's Comp.	.00	.00	.00	.00	.00	.00	.00	+++	(5.05)
6100.2400	Hospitalization	.00	.00	.00	.00	.00	.00	.00	+++	3,282.96
6100.2600	Employee Life Insurance	.00	.00	.00	.00	.00	.00	.00	+++	50.57
6100.2700	Unemployment Comp.	.00	.00	.00	.00	.00	.00	.00	+++	8.43
<i>Personal Services Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$13,515.97
EXPENSE TOTALS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$13,515.97
Division G800 - Economic Development Totals		\$271,193.00	\$0.00	\$271,193.00	\$583.41	\$0.00	\$53,846.37	\$217,346.63	20%	\$173,736.29



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division S400 - Police										
REVENUE										
<i>Intergovernmental Revenue</i>										
4100.1041	State Aid-Grants,Contract	8,478.00	96,000.00	104,478.00	16,503.13	.00	56,294.13	48,183.87	54	53,132.28
4100.1042	Fed. Aid-Grants,Contract	.00	.00	.00	.00	.00	1,214.72	(1,214.72)	+++	.00
<i>Intergovernmental Revenue Totals</i>		\$8,478.00	\$96,000.00	\$104,478.00	\$16,503.13	\$0.00	\$57,508.85	\$46,969.15	55%	\$53,132.28
<i>Charges For Services</i>										
4400.9021	False Alarms - Burglar	14,000.00	.00	14,000.00	906.66	.00	2,019.42	11,980.58	14	3,839.11
4400.9200	Auxiliary Police Service	37,000.00	.00	37,000.00	.00	.00	.00	37,000.00	0	.00
4700.1087	Lmha-C.O.P.S.	70,000.00	.00	70,000.00	6,137.50	.00	24,647.92	45,352.08	35	7,283.82
4700.1088	Witness Fees	500.00	.00	500.00	.00	.00	.00	500.00	0	42.54
4950.1303	Reimb.-Immobilization	.00	.00	.00	.00	.00	100.00	(100.00)	+++	.00
<i>Charges For Services Totals</i>		\$121,500.00	\$0.00	\$121,500.00	\$7,044.16	\$0.00	\$26,767.34	\$94,732.66	22%	\$11,165.47
<i>Miscellaneous Revenues</i>										
4700.1085	Miscellaneous	.00	.00	.00	208.00	.00	910.00	(910.00)	+++	1.00
<i>Miscellaneous Revenues Totals</i>		\$0.00	\$0.00	\$0.00	\$208.00	\$0.00	\$910.00	(\$910.00)	+++	\$1.00
<i>Other Financing Sources</i>										
4950.1304	Reimbursements	100,000.00	.00	100,000.00	4,388.49	.00	118,709.61	(18,709.61)	119	104,164.29
<i>Other Financing Sources Totals</i>		\$100,000.00	\$0.00	\$100,000.00	\$4,388.49	\$0.00	\$118,709.61	(\$18,709.61)	119%	\$104,164.29
REVENUE TOTALS		\$229,978.00	\$96,000.00	\$325,978.00	\$28,143.78	\$0.00	\$203,895.80	\$122,082.20	63%	\$168,463.04
EXPENSE										
<i>Personal Services</i>										
6100.1100	Regular Hours	9,563,318.00	.00	9,563,318.00	718,565.66	.00	2,159,014.36	7,404,303.64	23	2,084,494.88
6100.1120	RIO-Retirement Incentive Option	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
6100.1130	Holiday Sell Back	320,016.00	.00	320,016.00	.00	.00	75,075.78	244,940.22	23	76,383.82
6100.1135	Vacation Sell Back	100,074.00	.00	100,074.00	.00	.00	4,345.69	95,728.31	4	18,122.12
6100.1160	College Incentive - Associate	25,043.00	.00	25,043.00	1,592.26	.00	4,776.78	20,266.22	19	4,834.47
6100.1161	College Incentive - Bachelor	69,112.00	.00	69,112.00	4,753.66	.00	13,799.46	55,312.54	20	13,568.70
6100.1162	College Incentive - Master	21,281.00	.00	21,281.00	1,384.70	.00	4,154.10	17,126.90	20	4,154.10
6100.1170	Incentive Pay - Physical Fitness	.00	.00	.00	.00	.00	429.12	(429.12)	+++	.00
6100.1171	Incentive Pay - Other	135,486.00	.00	135,486.00	5,455.98	.00	59,835.70	75,650.30	44	45,977.02
6100.1180	Hazardous Duty Pay	42,016.00	.00	42,016.00	.00	.00	.00	42,016.00	0	.00
6100.1200	Overtime Hours	563,804.00	.00	563,804.00	55,463.67	.00	127,270.15	436,533.85	23	117,640.23
6100.1300	Comp Time - Used	.00	.00	.00	.00	.00	.00	.00	+++	43,714.98
6100.1350	Comp Time - Buy Back	190,060.00	.00	190,060.00	22,134.99	.00	60,240.51	129,819.49	32	49,528.77
6100.1400	Retirement	250,000.00	.00	250,000.00	.00	.00	87,108.10	162,891.90	35	170,312.21
6100.1501	Auxiliary Police Salary	100,100.00	.00	100,100.00	13,149.00	.00	38,304.00	61,796.00	38	27,063.08
6100.1600	Medicare	134,343.00	.00	134,343.00	11,560.40	.00	37,225.83	97,117.17	28	37,465.01
6100.1700	Fica	.00	.00	.00	380.41	.00	1,166.41	(1,166.41)	+++	701.83
6100.2100	P.E.R.S.	159,678.00	.00	159,678.00	12,709.01	.00	38,991.95	120,686.05	24	37,685.85



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division S400 - Police										
EXPENSE										
<i>Personal Services</i>										
6100.2200	Police & Fire Pension	960,262.00	.00	960,262.00	136,638.12	.00	414,437.15	545,824.85	43	407,754.60
6100.2300	Worker's Comp.	.00	.00	.00	.18	.00	.51	(.51)	+++	.51
6100.2400	Hospitalization	2,365,392.00	.00	2,365,392.00	204,708.00	.00	604,310.00	1,761,082.00	26	604,685.63
6100.2500	Uniform/Clothing Allow.	107,104.00	.00	107,104.00	.00	.00	.00	107,104.00	0	.00
6100.2501	Aux Uniform/Clothing Allo	13,520.00	.00	13,520.00	.00	.00	.00	13,520.00	0	.00
6100.2600	Employee Life Insurance	38,340.00	.00	38,340.00	3,270.00	.00	9,735.00	28,605.00	25	9,650.91
6100.2700	Unemployment Comp.	6,858.00	.00	6,858.00	573.03	.00	1,701.30	5,156.70	25	1,666.49
6100.2900	Tuition Reimbursement	21,268.00	.00	21,268.00	.00	.00	.00	21,268.00	0	.00
<i>Personal Services Totals</i>		\$15,192,075.00	\$0.00	\$15,192,075.00	\$1,192,339.07	\$0.00	\$3,741,921.90	\$11,450,153.10	25%	\$3,755,405.21
<i>Contractual Services</i>										
6300.1200	Maintenance Agreements	7,700.00	.00	7,700.00	.00	864.00	.00	6,836.00	11	.00
6300.1308	Police Liability Insuranc	75,729.00	.00	75,729.00	.00	.00	75,728.22	.78	100	62,836.88
6300.1500	Contractual Service	25,200.00	.00	25,200.00	263.87	12,968.63	263.87	11,967.50	53	1,020.00
6300.1607	Ohio Leads	12,500.00	.00	12,500.00	.00	7,200.00	.00	5,300.00	58	.00
6300.3411	OH Dept. of Public Safety Grant Expense	.00	96,000.00	96,000.00	5,050.00	.00	13,300.00	82,700.00	14	9,100.00
<i>Contractual Services Totals</i>		\$121,129.00	\$96,000.00	\$217,129.00	\$5,313.87	\$21,032.63	\$89,292.09	\$106,804.28	51%	\$72,956.88
<i>Materials & Supplies</i>										
6400.1500	Petroleum Supplies	250,000.00	.00	250,000.00	34,082.47	.00	50,923.30	199,076.70	20	45,747.55
6400.1600	Garage Auto Parts & Labor	250,000.00	.00	250,000.00	13,522.24	.00	46,791.52	203,208.48	19	149,755.18
6400.2200	Mtce. Of Facilities	71,010.00	.00	71,010.00	3,754.52	15,371.75	4,183.00	51,455.25	28	300.00
6400.2300	K-9 Supplies	24,250.00	.00	24,250.00	.00	3,633.64	1,188.18	19,428.18	20	1,186.29
6400.2400	Reg Supplies	21,300.00	.00	21,300.00	435.20	4,046.26	2,058.66	15,195.08	29	4,194.00
6400.6400	Car Wash	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
<i>Materials & Supplies Totals</i>		\$617,060.00	\$0.00	\$617,060.00	\$51,794.43	\$23,051.65	\$105,144.66	\$488,863.69	21%	\$201,183.02
<i>Utilities</i>										
6500.1100	Electric Service	2,000.00	.00	2,000.00	526.03	.00	1,791.20	208.80	90	795.72
6500.1200	Natural Gas Service	1,500.00	.00	1,500.00	503.09	.00	1,391.92	108.08	93	606.10
<i>Utilities Totals</i>		\$3,500.00	\$0.00	\$3,500.00	\$1,029.12	\$0.00	\$3,183.12	\$316.88	91%	\$1,401.82
<i>Other Operating Expenses</i>										
8100.1620	Training Expense	8,478.00	.00	8,478.00	.00	509.50	1,614.52	6,353.98	25	.00
8100.9999	Other Operating	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	.00
<i>Other Operating Expenses Totals</i>		\$9,978.00	\$0.00	\$9,978.00	\$0.00	\$509.50	\$1,614.52	\$7,853.98	21%	\$0.00
EXPENSE TOTALS		\$15,943,742.00	\$96,000.00	\$16,039,742.00	\$1,250,476.49	\$44,593.78	\$3,941,156.29	\$12,053,991.93	25%	\$4,030,946.93
Division S400 - Police Totals		(\$15,713,764.00)	\$0.00	(\$15,713,764.00)	(\$1,222,332.71)	(\$44,593.78)	(\$3,737,260.49)	(\$11,931,909.73)	24%	(\$3,862,483.89)



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division S500 - Fire										
REVENUE										
<i>Fees, Licenses, Permits</i>										
4500.0000	Permits	25,000.00	.00	25,000.00	600.00	.00	7,050.00	17,950.00	28	4,525.00
4500.1201	Fire Inspection Fees	500.00	.00	500.00	.00	.00	.00	500.00	0	200.00
<i>Fees, Licenses, Permits Totals</i>		\$25,500.00	\$0.00	\$25,500.00	\$600.00	\$0.00	\$7,050.00	\$18,450.00	28%	\$4,725.00
<i>Charges For Services</i>										
4950.1300	Chargebacks	121,431.00	.00	121,431.00	.00	.00	.00	121,431.00	0	.00
<i>Charges For Services Totals</i>		\$121,431.00	\$0.00	\$121,431.00	\$0.00	\$0.00	\$0.00	\$121,431.00	0%	\$0.00
REVENUE TOTALS		\$146,931.00	\$0.00	\$146,931.00	\$600.00	\$0.00	\$7,050.00	\$139,881.00	5%	\$4,725.00
EXPENSE										
<i>Personal Services</i>										
6100.1100	Regular Hours	5,568,004.00	.00	5,568,004.00	419,527.59	.00	1,250,413.22	4,317,590.78	22	1,303,847.45
6100.1115	Shift Differential	115,823.00	.00	115,823.00	8,651.10	.00	26,135.26	89,687.74	23	27,321.58
6100.1120	RIO-Retirement Incentive Option	390.00	.00	390.00	.00	.00	.00	390.00	0	.00
6100.1130	Holiday Sell Back	18,018.00	.00	18,018.00	.00	.00	.00	18,018.00	0	.00
6100.1140	Sick Time Sell Back	25,012.00	.00	25,012.00	.00	.00	.00	25,012.00	0	.00
6100.1160	College Incentive - Associate	5,536.00	.00	5,536.00	163.37	.00	470.89	5,065.11	9	509.33
6100.1161	College Incentive - Bachelor	9,518.00	.00	9,518.00	346.14	.00	1,038.42	8,479.58	11	1,038.42
6100.1170	Incentive Pay - Physical Fitness	40,040.00	.00	40,040.00	.00	.00	.00	40,040.00	0	.00
6100.1200	Overtime Hours	250,337.00	.00	250,337.00	19,670.99	.00	80,240.98	170,096.02	32	58,497.37
6100.1300	Comp Time - Used	.00	.00	.00	.00	.00	.00	.00	+++	1,949.86
6100.1350	Comp Time - Buy Back	250,000.00	.00	250,000.00	14,133.40	.00	32,605.29	217,394.71	13	82,376.48
6100.1400	Retirement	490,000.00	.00	490,000.00	.00	.00	269,196.64	220,803.36	55	71,324.35
6100.1600	Medicare	87,763.00	.00	87,763.00	6,556.77	.00	23,636.60	64,126.40	27	21,878.58
6100.2100	P.E.R.S.	8,385.00	.00	8,385.00	575.62	.00	1,726.86	6,658.14	21	1,869.76
6100.2200	Police & Fire Pension	793,647.00	.00	793,647.00	106,619.40	.00	323,031.40	470,615.60	41	327,919.77
6100.2300	Worker's Comp.	.00	.00	.00	.13	.00	.54	(.54)	+++	.45
6100.2400	Hospitalization	1,410,744.00	.00	1,410,744.00	114,488.00	.00	342,740.00	1,068,004.00	24	344,500.00
6100.2500	Uniform/Clothing Allow.	67,461.00	.00	67,461.00	2,641.36	2,958.64	2,641.36	61,861.00	8	635.50
6100.2502	Linen Allowance	5,356.00	.00	5,356.00	4,885.47	.00	4,885.47	470.53	91	4,901.00
6100.2600	Employee Life Insurance	21,240.00	.00	21,240.00	1,740.00	.00	5,190.00	16,050.00	24	5,310.00
6100.2700	Unemployment Comp.	3,640.00	.00	3,640.00	275.00	.00	810.00	2,830.00	22	840.00
6100.2900	Tuition Reimbursement	6,006.00	.00	6,006.00	.00	.00	2,662.40	3,343.60	44	702.95
<i>Personal Services Totals</i>		\$9,176,920.00	\$0.00	\$9,176,920.00	\$700,274.34	\$2,958.64	\$2,367,425.33	\$6,806,536.03	26%	\$2,255,422.85
<i>Contractual Services</i>										
6300.1500	Contractual Service	60,480.00	.00	60,480.00	4,730.43	5,746.50	7,077.49	47,656.01	21	3,462.34
<i>Contractual Services Totals</i>		\$60,480.00	\$0.00	\$60,480.00	\$4,730.43	\$5,746.50	\$7,077.49	\$47,656.01	21%	\$3,462.34
<i>Materials & Supplies</i>										
6400.1000	Stationery & Office Supp.	2,100.00	.00	2,100.00	.00	2,000.00	.00	100.00	95	342.82



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Fund 1010 - General Fund										
Division S500 - Fire										
EXPENSE										
<i>Materials & Supplies</i>										
6400.1500	Petroleum Supplies	45,000.00	.00	45,000.00	6,551.98	.00	9,946.03	35,053.97	22	8,319.29
6400.1700	Other Auto Maintenance	80,000.00	.00	80,000.00	8,724.40	32,045.09	14,244.91	33,710.00	58	17,701.02
6400.2200	Mtce. Of Facilities	60,000.00	.00	60,000.00	7,240.34	28,527.43	10,749.10	20,723.47	65	3,233.31
6400.2400	Reg Supplies	16,000.00	.00	16,000.00	750.82	5,749.18	750.82	9,500.00	41	1,395.03
6400.4300	Apparatus Supplies	85,000.00	.00	85,000.00	6,113.86	22,369.14	6,921.28	55,709.58	34	12,298.03
6400.5700	Hazmat	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	.00
6400.5710	Fire Prevention	3,000.00	.00	3,000.00	.00	3,000.00	.00	.00	100	.00
6400.7200	Donation Expense	.00	.00	.00	.00	.00	.00	.00	+++	2,490.00
<i>Materials & Supplies Totals</i>		\$294,100.00	\$0.00	\$294,100.00	\$29,381.40	\$93,690.84	\$42,612.14	\$157,797.02	46%	\$45,779.50
<i>Utilities</i>										
6500.1100	Electric Service	35,000.00	.00	35,000.00	4,366.05	.00	15,498.85	19,501.15	44	7,246.76
6500.1200	Natural Gas Service	28,000.00	.00	28,000.00	4,714.25	.00	13,563.26	14,436.74	48	12,084.83
<i>Utilities Totals</i>		\$63,000.00	\$0.00	\$63,000.00	\$9,080.30	\$0.00	\$29,062.11	\$33,937.89	46%	\$19,331.59
<i>Capital Outlay</i>										
6700.1800	New Equipment	100,000.00	.00	100,000.00	511.12	8,044.41	1,926.69	90,028.90	10	.00
<i>Capital Outlay Totals</i>		\$100,000.00	\$0.00	\$100,000.00	\$511.12	\$8,044.41	\$1,926.69	\$90,028.90	10%	\$0.00
<i>Debt Service</i>										
7100.1000	Leases	70,594.00	.00	70,594.00	5,882.83	.00	17,648.49	52,945.51	25	17,648.49
<i>Debt Service Totals</i>		\$70,594.00	\$0.00	\$70,594.00	\$5,882.83	\$0.00	\$17,648.49	\$52,945.51	25%	\$17,648.49
<i>Other Operating Expenses</i>										
8100.1600	Education And In Service	20,000.00	.00	20,000.00	.00	7,168.04	.00	12,831.96	36	770.00
8100.1602	Personnel Screening	3,000.00	.00	3,000.00	.00	1,000.00	.00	2,000.00	33	.00
8100.4306	Ladder Testing	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	.00
<i>Other Operating Expenses Totals</i>		\$26,000.00	\$0.00	\$26,000.00	\$0.00	\$8,168.04	\$0.00	\$17,831.96	31%	\$770.00
EXPENSE TOTALS		\$9,791,094.00	\$0.00	\$9,791,094.00	\$749,860.42	\$118,608.43	\$2,465,752.25	\$7,206,733.32	26%	\$2,342,414.77
Division S500 - Fire Totals		(\$9,644,163.00)	\$0.00	(\$9,644,163.00)	(\$749,260.42)	(\$118,608.43)	(\$2,458,702.25)	(\$7,066,852.32)	27%	(\$2,337,689.77)



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division S600 - Electrical										
REVENUE										
<i>Fees, Licenses, Permits</i>										
4500.0016	Electrical Permits	100,000.00	.00	100,000.00	4,705.25	.00	17,223.15	82,776.85	17	17,033.33
<i>Fees, Licenses, Permits Totals</i>		\$100,000.00	\$0.00	\$100,000.00	\$4,705.25	\$0.00	\$17,223.15	\$82,776.85	17%	\$17,033.33
REVENUE TOTALS		\$100,000.00	\$0.00	\$100,000.00	\$4,705.25	\$0.00	\$17,223.15	\$82,776.85	17%	\$17,033.33
EXPENSE										
<i>Personal Services</i>										
6100.1100	Regular Hours	29,614.00	.00	29,614.00	2,257.53	.00	6,553.44	23,060.56	22	6,542.59
6100.1200	Overtime Hours	501.00	.00	501.00	128.31	.00	646.43	(145.43)	129	1,396.48
6100.1350	Comp Time - Buy Back	482.00	.00	482.00	.00	.00	.00	482.00	0	.00
6100.1600	Medicare	431.00	.00	431.00	32.45	.00	97.96	333.04	23	108.69
6100.2100	P.E.R.S.	4,146.00	.00	4,146.00	334.02	.00	1,007.98	3,138.02	24	1,111.46
6100.2400	Hospitalization	13,884.00	.00	13,884.00	1,157.00	.00	3,471.00	10,413.00	25	3,471.00
6100.2500	Uniform/Clothing Allow.	156.00	.00	156.00	.00	.00	.00	156.00	0	.00
6100.2503	Safety Shoe Allowance	78.00	.00	78.00	.00	.00	.00	78.00	0	.00
6100.2600	Employee Life Insurance	180.00	.00	180.00	15.00	.00	45.00	135.00	25	45.00
6100.2700	Unemployment Comp.	34.00	.00	34.00	2.52	.00	7.56	26.44	22	7.56
<i>Personal Services Totals</i>		\$49,506.00	\$0.00	\$49,506.00	\$3,926.83	\$0.00	\$11,829.37	\$37,676.63	24%	\$12,682.78
<i>Materials & Supplies</i>										
6400.1500	Petroleum Supplies	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	.00
6400.1600	Garage Auto Parts & Labor	20,000.00	.00	20,000.00	3,188.91	.00	4,485.85	15,514.15	22	11,302.87
6400.3300	Traffic Light Maint.	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	187.91
<i>Materials & Supplies Totals</i>		\$23,000.00	\$0.00	\$23,000.00	\$3,188.91	\$0.00	\$4,485.85	\$18,514.15	20%	\$11,490.78
EXPENSE TOTALS		\$72,506.00	\$0.00	\$72,506.00	\$7,115.74	\$0.00	\$16,315.22	\$56,190.78	23%	\$24,173.56
Division S600 - Electrical Totals		\$27,494.00	\$0.00	\$27,494.00	(\$2,410.49)	\$0.00	\$907.93	\$26,586.07	3%	(\$7,140.23)



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division S900 - Building Inspection										
REVENUE										
<i>Charges For Services</i>										
4400.1009	Inspection Fees	10,000.00	.00	10,000.00	660.00	.00	1,608.00	8,392.00	16	1,338.00
<i>Charges For Services Totals</i>		\$10,000.00	\$0.00	\$10,000.00	\$660.00	\$0.00	\$1,608.00	\$8,392.00	16%	\$1,338.00
<i>Fees, Licenses, Permits</i>										
4500.0017	Building Permits	700,000.00	.00	700,000.00	44,478.00	.00	102,576.00	597,424.00	15	119,457.95
4500.0020	Plumbing Permits	50,000.00	.00	50,000.00	2,560.00	.00	7,389.00	42,611.00	15	11,355.00
4500.0026	Building License	120,000.00	.00	120,000.00	8,700.00	.00	38,975.00	81,025.00	32	40,675.00
4500.0045	Rental Property License	350,000.00	.00	350,000.00	18,475.00	.00	96,925.00	253,075.00	28	227,075.00
4500.0060	Vacant Property Registration Fee	20,000.00	.00	20,000.00	375.00	.00	3,000.00	17,000.00	15	6,500.00
4500.0061	Foreclosed Property Registration Fees	10,000.00	.00	10,000.00	500.00	.00	1,500.00	8,500.00	15	2,500.00
4500.1230	Technology Fee	20,000.00	.00	20,000.00	1,477.00	.00	3,801.00	16,199.00	19	3,556.00
4500.1260	Plan Review Fees	175,000.00	.00	175,000.00	2,773.90	.00	7,202.75	167,797.25	4	17,845.99
4500.1270	Zoning Fees	15,000.00	.00	15,000.00	990.00	.00	5,310.00	9,690.00	35	1,380.00
<i>Fees, Licenses, Permits Totals</i>		\$1,460,000.00	\$0.00	\$1,460,000.00	\$80,328.90	\$0.00	\$266,678.75	\$1,193,321.25	18%	\$430,344.94
<i>Miscellaneous Revenues</i>										
4700.1085	Miscellaneous	.00	.00	.00	1,099.05	.00	13,283.67	(13,283.67)	+++	587.99
<i>Miscellaneous Revenues Totals</i>		\$0.00	\$0.00	\$0.00	\$1,099.05	\$0.00	\$13,283.67	(\$13,283.67)	+++	\$587.99
REVENUE TOTALS		\$1,470,000.00	\$0.00	\$1,470,000.00	\$82,087.95	\$0.00	\$281,570.42	\$1,188,429.58	19%	\$432,270.93
EXPENSE										
<i>Personal Services</i>										
6100.1100	Regular Hours	1,118,602.00	.00	1,118,602.00	91,045.90	.00	262,189.95	856,412.05	23	236,716.76
6100.1300	Comp Time - Used	.00	.00	.00	.00	.00	.00	.00	+++	394.80
6100.1600	Medicare	16,201.00	.00	16,201.00	1,269.74	.00	3,686.38	12,514.62	23	3,300.68
6100.2100	P.E.R.S.	156,316.00	.00	156,316.00	12,746.41	.00	36,706.60	119,609.40	23	33,195.65
6100.2400	Hospitalization	334,839.00	.00	334,839.00	27,185.91	.00	79,868.62	254,970.38	24	82,657.79
6100.2500	Uniform/Clothing Allow.	3,600.00	.00	3,600.00	.00	.00	.00	3,600.00	0	.00
6100.2503	Safety Shoe Allowance	1,266.00	.00	1,266.00	.00	.00	.00	1,266.00	0	.00
6100.2600	Employee Life Insurance	5,644.00	.00	5,644.00	524.35	.00	1,519.53	4,124.47	27	1,357.01
6100.2700	Unemployment Comp.	959.00	.00	959.00	82.59	.00	240.94	718.06	25	223.73
<i>Personal Services Totals</i>		\$1,637,427.00	\$0.00	\$1,637,427.00	\$132,854.90	\$0.00	\$384,212.02	\$1,253,214.98	23%	\$357,846.42
<i>Contractual Services</i>										
6300.1500	Contractual Service	290,000.00	.00	290,000.00	950.00	91,897.20	5,000.00	193,102.80	33	2,645.00
6300.1503	Demolition Of Buildings	140,000.00	.00	140,000.00	.00	6,499.00	.00	133,501.00	5	.00
<i>Contractual Services Totals</i>		\$430,000.00	\$0.00	\$430,000.00	\$950.00	\$98,396.20	\$5,000.00	\$326,603.80	24%	\$2,645.00
<i>Materials & Supplies</i>										
6400.1000	Stationery & Office Supp.	10,000.00	.00	10,000.00	52.01	772.02	1,098.10	8,129.88	19	2,089.59
6400.1500	Petroleum Supplies	5,000.00	.00	5,000.00	358.39	.00	546.26	4,453.74	11	607.42
6400.1600	Garage Auto Parts & Labor	5,000.00	.00	5,000.00	850.87	.00	2,102.48	2,897.52	42	3,951.86



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division S900 - Building Inspection										
EXPENSE										
<i>Materials & Supplies</i>										
6400.2400	Reg Supplies	10,000.00	.00	10,000.00	.00	688.08	11.92	9,300.00	7	699.99
<i>Materials & Supplies Totals</i>		\$30,000.00	\$0.00	\$30,000.00	\$1,261.27	\$1,460.10	\$3,758.76	\$24,781.14	17%	\$7,348.86
<i>Utilities</i>										
6500.1001	Cell Phone Expense	10,000.00	.00	10,000.00	683.21	.00	2,049.63	7,950.37	20	2,879.86
<i>Utilities Totals</i>		\$10,000.00	\$0.00	\$10,000.00	\$683.21	\$0.00	\$2,049.63	\$7,950.37	20%	\$2,879.86
<i>Other Operating Expenses</i>										
8100.1060	Visa/MC Fees	3,000.00	.00	3,000.00	.00	.00	402.74	2,597.26	13	770.90
8100.1400	Library And Reference	3,000.00	.00	3,000.00	1,644.00	256.00	1,644.00	1,100.00	63	380.00
8100.1500	Legal Advertising	3,000.00	.00	3,000.00	.00	1,000.00	.00	2,000.00	33	484.80
8100.1600	Education And In Service	15,000.00	.00	15,000.00	1,439.70	1,448.83	2,054.57	11,496.60	23	1,001.62
8100.1700	Assoc. Dues, Fees & Chgs.	2,000.00	.00	2,000.00	.00	860.00	540.00	600.00	70	375.00
8100.9999	Other Operating	2,000.00	.00	2,000.00	39.00	250.00	82.00	1,668.00	17	17.06
<i>Other Operating Expenses Totals</i>		\$28,000.00	\$0.00	\$28,000.00	\$3,122.70	\$3,814.83	\$4,723.31	\$19,461.86	30%	\$3,029.38
<i>Other Financing Uses</i>										
9500.1101	Refunds	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
<i>Other Financing Uses Totals</i>		\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
EXPENSE TOTALS		\$2,136,427.00	\$0.00	\$2,136,427.00	\$138,872.08	\$103,671.13	\$399,743.72	\$1,633,012.15	24%	\$373,749.52
Division S900 - Building Inspection Totals		(\$666,427.00)	\$0.00	(\$666,427.00)	(\$56,784.13)	(\$103,671.13)	(\$118,173.30)	(\$444,582.57)	33%	\$58,521.41



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division V100 - Service/Safety Director										
REVENUE										
<i>Intergovernmental Revenue</i>										
4100.1041	State Aid-Grants,Contract	62,063.00	.00	62,063.00	.00	.00	.00	62,063.00	0	.00
<i>Intergovernmental Revenue Totals</i>		\$62,063.00	\$0.00	\$62,063.00	\$0.00	\$0.00	\$0.00	\$62,063.00	0%	\$0.00
<i>Charges For Services</i>										
4400.1007	Weed Removal	150,000.00	.00	150,000.00	900.00	.00	2,700.00	147,300.00	2	103,631.86
4400.9300	Trash Removal	5,000.00	.00	5,000.00	1,423.38	.00	5,278.01	(278.01)	106	842.27
<i>Charges For Services Totals</i>		\$155,000.00	\$0.00	\$155,000.00	\$2,323.38	\$0.00	\$7,978.01	\$147,021.99	5%	\$104,474.13
<i>Other Local Taxes</i>										
4700.2100	T.V. Cable Fees	445,000.00	.00	445,000.00	108,114.20	.00	108,114.20	336,885.80	24	135,973.23
<i>Other Local Taxes Totals</i>		\$445,000.00	\$0.00	\$445,000.00	\$108,114.20	\$0.00	\$108,114.20	\$336,885.80	24%	\$135,973.23
<i>Other Financing Sources</i>										
4950.1304	Reimbursements	21,996.00	.00	21,996.00	.00	.00	1,308.12	20,687.88	6	.00
<i>Other Financing Sources Totals</i>		\$21,996.00	\$0.00	\$21,996.00	\$0.00	\$0.00	\$1,308.12	\$20,687.88	6%	\$0.00
REVENUE TOTALS		\$684,059.00	\$0.00	\$684,059.00	\$110,437.58	\$0.00	\$117,400.33	\$566,658.67	17%	\$240,447.36
EXPENSE										
<i>Personal Services</i>										
6100.1100	Regular Hours	537,987.00	.00	537,987.00	41,509.93	.00	123,873.66	414,113.34	23	119,740.28
6100.1200	Overtime Hours	1,196.00	.00	1,196.00	.00	.00	160.13	1,035.87	13	169.57
6100.1600	Medicare	7,785.00	.00	7,785.00	588.15	.00	1,793.41	5,991.59	23	1,750.75
6100.2100	P.E.R.S.	75,125.00	.00	75,125.00	5,811.37	.00	17,364.66	57,760.34	23	16,787.32
6100.2300	Worker's Comp.	.00	.00	.00	.02	.00	.06	(.06)	+++	.04
6100.2400	Hospitalization	114,066.00	.00	114,066.00	9,505.20	.00	28,515.60	85,550.40	25	25,491.60
6100.2500	Uniform/Clothing Allow.	910.00	.00	910.00	.00	.00	.00	910.00	0	.00
6100.2503	Safety Shoe Allowance	624.00	.00	624.00	.00	.00	.00	624.00	0	.00
6100.2600	Employee Life Insurance	2,720.00	.00	2,720.00	226.54	.00	679.62	2,040.38	25	679.62
6100.2700	Unemployment Comp.	501.00	.00	501.00	38.40	.00	115.20	385.80	23	115.20
<i>Personal Services Totals</i>		\$740,914.00	\$0.00	\$740,914.00	\$57,679.61	\$0.00	\$172,502.34	\$568,411.66	23%	\$164,734.38
<i>Contractual Services</i>										
6300.1000	Legal Services	75,000.00	.00	75,000.00	.00	10,000.00	.00	65,000.00	13	817.90
6300.1280	Ambulance Services	400,000.00	.00	400,000.00	30,366.00	332,094.00	67,906.00	.00	100	59,226.00
6300.1310	City Insurance Expense	330,871.00	.00	330,871.00	.00	.00	269,370.22	61,500.78	81	223,514.89
6300.1500	Contractual Service	411,650.00	.00	411,650.00	372.57	31,016.51	1,022.46	379,611.03	8	14,381.08
6300.1504	Mtc. Of Elevator	21,000.00	.00	21,000.00	.00	14,989.27	6,010.73	.00	100	1,221.71
6300.1505	Mtc. Of Htg & Air Cond.	75,000.00	.00	75,000.00	.00	56,574.00	18,426.00	.00	100	18,426.00
6300.1510	Asbestos Program	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
6300.1601	Arbitration	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	150.00
6300.2100	County Inmate Fees	25,000.00	.00	25,000.00	1,092.00	.00	2,100.00	22,900.00	8	600.00
<i>Contractual Services Totals</i>		\$1,344,521.00	\$0.00	\$1,344,521.00	\$31,830.57	\$444,673.78	\$364,835.41	\$535,011.81	60%	\$318,337.58



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

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Fund 1010 - General Fund										
Division V100 - Service/Safety Director										
EXPENSE										
<i>Materials & Supplies</i>										
6400.1000	Stationery & Office Supp.	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	454.05
6400.1500	Petroleum Supplies	4,000.00	.00	4,000.00	128.64	.00	190.28	3,809.72	5	175.42
6400.1600	Garage Auto Parts & Labor	7,800.00	.00	7,800.00	368.82	.00	1,676.74	6,123.26	21	3,708.35
6400.2201	Mtc. Of Facility	75,000.00	.00	75,000.00	7,502.24	30,560.33	11,972.40	32,467.27	57	4,670.81
6400.2400	Reg Supplies	25,000.00	.00	25,000.00	23,780.40	1,190.00	28,310.00	(4,500.00)	118	3,013.80
<i>Materials & Supplies Totals</i>		\$113,800.00	\$0.00	\$113,800.00	\$31,780.10	\$31,750.33	\$42,149.42	\$39,900.25	65%	\$12,022.43
<i>Utilities</i>										
6500.1000	Telephone Expense	170,000.00	.00	170,000.00	15,567.53	.00	36,613.04	133,386.96	22	32,753.06
6500.1001	Cell Phone Expense	8,000.00	.00	8,000.00	602.98	.00	1,808.94	6,191.06	23	2,111.56
6500.1201	City Hall Natural Gas	60,000.00	.00	60,000.00	14,487.57	.00	31,011.59	28,988.41	52	30,143.54
6500.1202	Service Complex Natural Gas	16,000.00	.00	16,000.00	6,240.64	.00	16,255.61	(255.61)	102	10,544.84
6500.1301	Water & Sewer	45,000.00	.00	45,000.00	2,599.38	.00	7,370.13	37,629.87	16	7,592.60
6500.1303	Street Lighting	750,000.00	.00	750,000.00	123,817.22	.00	312,598.58	437,401.42	42	191,011.15
6500.1304	City Hall - Electric	100,000.00	.00	100,000.00	38,450.26	.00	112,464.96	(12,464.96)	112	35,021.63
6500.1305	Service Complex Electric	30,000.00	.00	30,000.00	6,357.50	.00	16,577.30	13,422.70	55	4,445.94
<i>Utilities Totals</i>		\$1,179,000.00	\$0.00	\$1,179,000.00	\$208,123.08	\$0.00	\$534,700.15	\$644,299.85	45%	\$313,624.32
<i>Debt Service</i>										
7100.1000	Leases	20,978.00	.00	20,978.00	1,748.12	.00	5,244.36	15,733.64	25	5,244.36
<i>Debt Service Totals</i>		\$20,978.00	\$0.00	\$20,978.00	\$1,748.12	\$0.00	\$5,244.36	\$15,733.64	25%	\$5,244.36
<i>Other Operating Expenses</i>										
8100.1100	Damages And Judgements	300,000.00	.00	300,000.00	6,807.33	.00	48,883.69	251,116.31	16	290,157.49
8100.1503	Other Advertising	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	315.23
8100.1600	Education And In Service	2,500.00	.00	2,500.00	70.49	216.00	129.49	2,154.51	14	1,937.74
8100.1700	Assoc. Dues, Fees & Chgs.	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
8100.3100	Election Expense	80,000.00	.00	80,000.00	.00	.00	.00	80,000.00	0	9,660.18
8100.3150	County Health Expense	191,812.00	.00	191,812.00	.00	.00	.00	191,812.00	0	75,308.92
8100.3200	County Tax Settlement Fees	95,000.00	.00	95,000.00	.00	.00	.00	95,000.00	0	56,698.76
8100.3600	N.O.A.C.A.	14,000.00	.00	14,000.00	.00	.00	.00	14,000.00	0	.00
8100.4301	Official Expenses	6,000.00	.00	6,000.00	1,670.81	1,540.55	1,670.81	2,788.64	54	165.00
8100.9999	Other Operating	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
<i>Other Operating Expenses Totals</i>		\$692,812.00	\$0.00	\$692,812.00	\$8,548.63	\$1,756.55	\$50,683.99	\$640,371.46	8%	\$434,243.32
EXPENSE TOTALS		\$4,092,025.00	\$0.00	\$4,092,025.00	\$339,710.11	\$478,180.66	\$1,170,115.67	\$2,443,728.67	40%	\$1,248,206.39
Division V100 - Service/Safety Director Totals		(\$3,407,966.00)	\$0.00	(\$3,407,966.00)	(\$229,272.53)	(\$478,180.66)	(\$1,052,715.34)	(\$1,877,070.00)	45%	(\$1,007,759.03)



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division V410 - RTI Material Collection										
EXPENSE										
<i>Materials & Supplies</i>										
6400.1500	Petroleum Supplies	10,000.00	.00	10,000.00	1,298.84	.00	1,899.69	8,100.31	19	2,015.07
6400.1600	Garage Auto Parts & Labor	30,000.00	.00	30,000.00	1,176.47	.00	1,326.47	28,673.53	4	3,856.25
<i>Materials & Supplies Totals</i>		<u>\$40,000.00</u>	<u>\$0.00</u>	<u>\$40,000.00</u>	<u>\$2,475.31</u>	<u>\$0.00</u>	<u>\$3,226.16</u>	<u>\$36,773.84</u>	<u>8%</u>	<u>\$5,871.32</u>
EXPENSE TOTALS		<u>\$40,000.00</u>	<u>\$0.00</u>	<u>\$40,000.00</u>	<u>\$2,475.31</u>	<u>\$0.00</u>	<u>\$3,226.16</u>	<u>\$36,773.84</u>	<u>8%</u>	<u>\$5,871.32</u>
Division V410 - RTI Material Collection Totals		<u>(\$40,000.00)</u>	<u>\$0.00</u>	<u>(\$40,000.00)</u>	<u>(\$2,475.31)</u>	<u>\$0.00</u>	<u>(\$3,226.16)</u>	<u>(\$36,773.84)</u>	<u>8%</u>	<u>(\$5,871.32)</u>



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 1010 - General Fund										
Division X100 - Transfers to Other Funds										
EXPENSE										
<i>Operating Transfers Out</i>										
9000.2010	Transfer To Street	75,000.00	.00	75,000.00	.00	.00	.00	75,000.00	0	.00
9000.2800	Transfer to Comp Abs	80,550.00	.00	80,550.00	.00	.00	.00	80,550.00	0	.00
9000.2810	Transfer to Payroll Resv	123,491.00	.00	123,491.00	.00	.00	.00	123,491.00	0	.00
9000.3010	Transfer To Bond Retire.	695,000.00	.00	695,000.00	.00	.00	.00	695,000.00	0	.00
9000.3050	Transfer to Spec Assesm	50,000.00	.00	50,000.00	.00	.00	.00	50,000.00	0	.00
<i>Operating Transfers Out Totals</i>		\$1,024,041.00	\$0.00	\$1,024,041.00	\$0.00	\$0.00	\$0.00	\$1,024,041.00	0%	\$0.00
EXPENSE TOTALS		\$1,024,041.00	\$0.00	\$1,024,041.00	\$0.00	\$0.00	\$0.00	\$1,024,041.00	0%	\$0.00
Division X100 - Transfers to Other Funds Totals		(\$1,024,041.00)	\$0.00	(\$1,024,041.00)	\$0.00	\$0.00	\$0.00	(\$1,024,041.00)	0%	\$0.00
Fund 1010 - General Fund Totals										
REVENUE TOTALS		42,817,137.00	96,000.00	42,913,137.00	3,248,142.75	.00	10,246,207.99	32,666,929.01	24%	11,542,635.04
EXPENSE TOTALS		44,032,889.00	96,000.00	44,128,889.00	3,641,734.53	1,305,688.95	10,698,784.68	32,124,415.37	27%	10,520,793.17
Fund 1010 - General Fund Totals		(\$1,215,752.00)	\$0.00	(\$1,215,752.00)	(\$393,591.78)	(\$1,305,688.95)	(\$452,576.69)	\$542,513.64		\$1,021,841.87



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 2010 - Street										
Division R201 - Street										
REVENUE										
Municipal Income Tax										
4020.1010	Income Tax - Finals	375,000.00	.00	375,000.00	62,612.63	.00	91,765.57	283,234.43	24	85,505.40
4020.1011	Employer Contributions	2,500,000.00	.00	2,500,000.00	188,714.48	.00	636,037.44	1,863,962.56	25	621,932.06
4020.1013	Individual Estimated	530,000.00	.00	530,000.00	33,808.08	.00	179,097.91	350,902.09	34	96,214.68
<i>Municipal Income Tax Totals</i>		\$3,405,000.00	\$0.00	\$3,405,000.00	\$285,135.19	\$0.00	\$906,900.92	\$2,498,099.08	27%	\$803,652.14
Intergovernmental Revenue										
4040.1036	Motor Vehicle Lic. State	570,000.00	.00	570,000.00	51,623.11	.00	140,250.21	429,749.79	25	138,205.93
4040.1037	State Gas Excise	2,500,000.00	.00	2,500,000.00	202,575.56	.00	608,312.58	1,891,687.42	24	587,871.05
4040.1039	Motor Vehicle Lic. Cnty	400,000.00	.00	400,000.00	31,547.27	.00	87,474.36	312,525.64	22	91,777.86
<i>Intergovernmental Revenue Totals</i>		\$3,470,000.00	\$0.00	\$3,470,000.00	\$285,745.94	\$0.00	\$836,037.15	\$2,633,962.85	24%	\$817,854.84
Charges For Services										
4400.1009	Inspection Fees	35,000.00	.00	35,000.00	1,080.00	.00	6,310.00	28,690.00	18	9,040.00
<i>Charges For Services Totals</i>		\$35,000.00	\$0.00	\$35,000.00	\$1,080.00	\$0.00	\$6,310.00	\$28,690.00	18%	\$9,040.00
Fees, Licenses, Permits										
4500.0018	Sewer Permit	15,000.00	.00	15,000.00	2,080.00	.00	4,480.00	10,520.00	30	3,840.00
4500.0027	Sewer License	2,000.00	.00	2,000.00	210.00	.00	1,530.00	470.00	76	1,620.00
<i>Fees, Licenses, Permits Totals</i>		\$17,000.00	\$0.00	\$17,000.00	\$2,290.00	\$0.00	\$6,010.00	\$10,990.00	35%	\$5,460.00
Miscellaneous Revenues										
4700.1073	Sale Of Material & Supplies	.00	.00	.00	109.00	.00	881.36	(881.36)	+++	5,476.04
<i>Miscellaneous Revenues Totals</i>		\$0.00	\$0.00	\$0.00	\$109.00	\$0.00	\$881.36	(\$881.36)	+++	\$5,476.04
Other Financing Sources										
4950.1304	Reimbursements	300,000.00	.00	300,000.00	8,350.07	.00	14,179.80	285,820.20	5	8,019.23
<i>Other Financing Sources Totals</i>		\$300,000.00	\$0.00	\$300,000.00	\$8,350.07	\$0.00	\$14,179.80	\$285,820.20	5%	\$8,019.23
Operating Transfers In										
5000.1010	Transfer-General Fund	75,000.00	.00	75,000.00	.00	.00	.00	75,000.00	0	.00
<i>Operating Transfers In Totals</i>		\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	0%	\$0.00
REVENUE TOTALS		\$7,302,000.00	\$0.00	\$7,302,000.00	\$582,710.20	\$0.00	\$1,770,319.23	\$5,531,680.77	24%	\$1,649,502.25
EXPENSE										
Personal Services										
6100.1100	Regular Hours	2,269,349.00	.00	2,269,349.00	170,689.15	.00	510,985.09	1,758,363.91	23	504,575.90
6100.1120	RIO-Retirement Incentive Option	30,031.00	.00	30,031.00	.00	.00	.00	30,031.00	0	.00
6100.1200	Overtime Hours	106,608.00	.00	106,608.00	11,553.69	.00	89,456.74	17,151.26	84	110,294.77
6100.1300	Comp Time - Used	.00	.00	.00	.00	.00	.00	.00	+++	1,989.41
6100.1350	Comp Time - Buy Back	4,671.00	.00	4,671.00	.00	.00	.00	4,671.00	0	.00
6100.1600	Medicare	32,222.00	.00	32,222.00	2,514.43	.00	8,364.50	23,857.50	26	8,595.23
6100.2100	P.E.R.S.	310,740.00	.00	310,740.00	25,514.00	.00	84,061.88	226,678.12	27	86,356.58
6100.2300	Worker's Comp.	.00	.00	.00	.02	.00	.08	(.08)	+++	.08
6100.2400	Hospitalization	800,685.00	.00	800,685.00	64,460.36	.00	193,613.97	607,071.03	24	194,912.56



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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 2010 - Street										
Division R201 - Street										
EXPENSE										
<i>Personal Services</i>										
6100.2500	Uniform/Clothing Allow.	10,265.00	.00	10,265.00	.00	.00	.00	10,265.00	0	.00
6100.2503	Safety Shoe Allowance	5,326.00	.00	5,326.00	.00	.00	.00	5,326.00	0	.00
6100.2600	Employee Life Insurance	12,360.00	.00	12,360.00	1,058.29	.00	3,179.49	9,180.51	26	3,156.13
6100.2700	Unemployment Comp.	2,261.00	.00	2,261.00	171.44	.00	512.40	1,748.60	23	530.01
<i>Personal Services Totals</i>		\$3,584,518.00	\$0.00	\$3,584,518.00	\$275,961.38	\$0.00	\$890,174.15	\$2,694,343.85	25%	\$910,410.67
<i>Contractual Services</i>										
6300.1310	City Insurance Expense	27,298.00	.00	27,298.00	.00	.00	27,297.92	.08	100	22,112.44
6300.1500	Contractual Service	377,556.00	.00	377,556.00	993.75	58,683.86	17,457.84	301,414.30	20	1,127.40
<i>Contractual Services Totals</i>		\$404,854.00	\$0.00	\$404,854.00	\$993.75	\$58,683.86	\$44,755.76	\$301,414.38	26%	\$23,239.84
<i>Materials & Supplies</i>										
6400.1000	Stationery & Office Supp.	2,750.00	.00	2,750.00	215.35	1,149.08	263.42	1,337.50	51	172.78
6400.1500	Petroleum Supplies	147,400.00	.00	147,400.00	44,692.68	.00	67,072.79	80,327.21	46	63,004.02
6400.1600	Garage Auto Parts & Labor	545,600.00	.00	545,600.00	43,569.78	.00	129,118.46	416,481.54	24	326,740.58
6400.1900	Maintenance Of Equipment	12,500.00	.00	12,500.00	.00	.00	.00	12,500.00	0	.00
6400.2200	Mtce. Of Facilities	25,000.00	.00	25,000.00	5,642.75	4,181.26	5,853.74	14,965.00	40	2,457.00
6400.2400	Reg Supplies	32,000.00	.00	32,000.00	991.12	1,830.22	2,169.78	28,000.00	12	2,360.77
6400.2700	Signs & Zones Supplies	35,000.00	.00	35,000.00	598.52	1,000.00	598.52	33,401.48	5	2,245.85
6400.2800	Salt Supplies	100,000.00	.00	100,000.00	.00	.00	.00	100,000.00	0	54,762.31
6400.3300	Traffic Light Maint.	15,000.00	.00	15,000.00	.00	10,903.12	26.88	4,070.00	73	.00
6400.4500	Survey Supplies	4,700.00	.00	4,700.00	223.75	.00	223.75	4,476.25	5	169.95
6400.5100	Engineering Supplies	1,700.00	.00	1,700.00	.00	250.00	.00	1,450.00	15	.00
<i>Materials & Supplies Totals</i>		\$921,650.00	\$0.00	\$921,650.00	\$95,933.95	\$19,313.68	\$205,327.34	\$697,008.98	24%	\$451,913.26
<i>Utilities</i>										
6500.1001	Cell Phone Expense	17,200.00	.00	17,200.00	723.32	.00	1,991.60	15,208.40	12	1,904.91
6500.1302	Traffic Light Electric	25,000.00	.00	25,000.00	4,368.98	.00	13,411.00	11,589.00	54	7,092.52
<i>Utilities Totals</i>		\$42,200.00	\$0.00	\$42,200.00	\$5,092.30	\$0.00	\$15,402.60	\$26,797.40	36%	\$8,997.43
<i>Capital Outlay</i>										
6700.1000	Capital Outlay	19,000.00	.00	19,000.00	.00	.00	.00	19,000.00	0	.00
<i>Capital Outlay Totals</i>		\$19,000.00	\$0.00	\$19,000.00	\$0.00	\$0.00	\$0.00	\$19,000.00	0%	\$0.00
<i>Debt Service</i>										
7100.1000	Leases	653,970.00	.00	653,970.00	54,497.50	.00	163,492.50	490,477.50	25	163,492.50
<i>Debt Service Totals</i>		\$653,970.00	\$0.00	\$653,970.00	\$54,497.50	\$0.00	\$163,492.50	\$490,477.50	25%	\$163,492.50
<i>Other Operating Expenses</i>										
8100.1060	Visa/MC Fees	500.00	.00	500.00	.00	.00	28.70	471.30	6	89.70
8100.1600	Education And In Service	4,000.00	.00	4,000.00	100.00	100.00	100.00	3,800.00	5	128.62
8100.4311	Landfill-Waste Disposal	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
8100.9999	Other Operating	3,800.00	.00	3,800.00	.00	.00	.00	3,800.00	0	282.50



Revenue & Expense Detail by Department

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 2010 - Street										
Division R201 - Street										
	EXPENSE									
	<i>Other Operating Expenses Totals</i>	\$13,300.00	\$0.00	\$13,300.00	\$100.00	\$100.00	\$128.70	\$13,071.30	2%	\$500.82
	<i>Operating Transfers Out</i>									
9000.2800	Transfer to Comp Abs	5,600.00	.00	5,600.00	.00	.00	.00	5,600.00	0	.00
9000.2810	Transfer to Payroll Resv	17,792.00	.00	17,792.00	.00	.00	.00	17,792.00	0	.00
9000.3010	Transfer To Bond Retire.	1,555,879.00	.00	1,555,879.00	.00	.00	.00	1,555,879.00	0	.00
	<i>Operating Transfers Out Totals</i>	\$1,579,271.00	\$0.00	\$1,579,271.00	\$0.00	\$0.00	\$0.00	\$1,579,271.00	0%	\$0.00
	EXPENSE TOTALS	\$7,218,763.00	\$0.00	\$7,218,763.00	\$432,578.88	\$78,097.54	\$1,319,281.05	\$5,821,384.41	19%	\$1,558,554.52
Division R201 - Street	Totals	\$83,237.00	\$0.00	\$83,237.00	\$150,131.32	(\$78,097.54)	\$451,038.18	(\$289,703.64)	448%	\$90,947.73
Fund 2010 - Street	Totals									
	REVENUE TOTALS	7,302,000.00	.00	7,302,000.00	582,710.20	.00	1,770,319.23	5,531,680.77	24%	1,649,502.25
	EXPENSE TOTALS	7,218,763.00	.00	7,218,763.00	432,578.88	78,097.54	1,319,281.05	5,821,384.41	19%	1,558,554.52
Fund 2010 - Street	Totals	\$83,237.00	\$0.00	\$83,237.00	\$150,131.32	(\$78,097.54)	\$451,038.18	(\$289,703.64)		\$90,947.73



Revenue & Expense Detail by Department

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 2585 - Fire Levy										
Division S500 - Fire										
	REVENUE									
	<i>Property Taxes</i>									
4010.1001	Real & Public Utility	1,470,804.00	.00	1,470,804.00	.00	.00	.00	1,470,804.00	0	801,327.82
	<i>Property Taxes Totals</i>	\$1,470,804.00	\$0.00	\$1,470,804.00	\$0.00	\$0.00	\$0.00	\$1,470,804.00	0%	\$801,327.82
	<i>Intergovernmental Revenue</i>									
4010.1004	Trailer Tax	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
4100.1100	Homestead & Rollback	35,000.00	.00	35,000.00	.00	.00	.00	35,000.00	0	.00
	<i>Intergovernmental Revenue Totals</i>	\$35,500.00	\$0.00	\$35,500.00	\$0.00	\$0.00	\$0.00	\$35,500.00	0%	\$0.00
	REVENUE TOTALS	\$1,506,304.00	\$0.00	\$1,506,304.00	\$0.00	\$0.00	\$0.00	\$1,506,304.00	0%	\$801,327.82
	EXPENSE									
	<i>Personal Services</i>									
6100.1100	Regular Hours	671,068.00	.00	671,068.00	52,465.02	.00	175,182.94	495,885.06	26	141,982.70
6100.1115	Shift Differential	13,164.00	.00	13,164.00	1,008.02	.00	3,010.03	10,153.97	23	2,778.42
6100.1130	Holiday Sell Back	1,508.00	.00	1,508.00	.00	.00	.00	1,508.00	0	.00
6100.1140	Sick Time Sell Back	1.00	.00	1.00	.00	.00	.00	1.00	0	.00
6100.1160	College Incentive - Associate	520.00	.00	520.00	.00	.00	.00	520.00	0	.00
6100.1161	College Incentive - Bachelor	1,540.00	.00	1,540.00	38.46	.00	115.38	1,424.62	7	115.38
6100.1170	Incentive Pay - Physical Fitness	12,012.00	.00	12,012.00	.00	.00	.00	12,012.00	0	.00
6100.1200	Overtime Hours	40,040.00	.00	40,040.00	951.76	.00	2,604.40	37,435.60	7	1,636.34
6100.1350	Comp Time - Buy Back	6,006.00	.00	6,006.00	9,904.64	.00	12,024.57	(6,018.57)	200	2,789.71
6100.1600	Medicare	9,934.00	.00	9,934.00	918.34	.00	2,731.00	7,203.00	27	2,112.04
6100.2200	Police & Fire Pension	98,602.00	.00	98,602.00	13,071.18	.00	42,676.22	55,925.78	43	35,163.11
6100.2300	Worker's Comp.	.00	.00	.00	.01	.00	.03	(.03)	+++	.00
6100.2400	Hospitalization	165,504.00	.00	165,504.00	14,594.00	.00	43,782.00	121,722.00	26	38,970.00
6100.2500	Uniform/Clothing Allow.	8,424.00	.00	8,424.00	.00	.00	.00	8,424.00	0	.00
6100.2502	Linen Allowance	676.00	.00	676.00	771.39	.00	771.39	(95.39)	114	760.50
6100.2506	Spousal Reimbursement	12,012.00	.00	12,012.00	.00	.00	.00	12,012.00	0	.00
6100.2600	Employee Life Insurance	3,240.00	.00	3,240.00	270.00	.00	810.00	2,430.00	25	810.00
6100.2700	Unemployment Comp.	585.00	.00	585.00	45.00	.00	135.00	450.00	23	135.00
6100.2900	Tuition Reimbursement	1,014.00	.00	1,014.00	.00	.00	.00	1,014.00	0	.00
	<i>Personal Services Totals</i>	\$1,045,850.00	\$0.00	\$1,045,850.00	\$94,037.82	\$0.00	\$283,842.96	\$762,007.04	27%	\$227,253.20
	<i>Debt Service</i>									
7100.1000	Leases	374,308.00	.00	374,308.00	31,192.33	.00	93,576.99	280,731.01	25	93,576.99
	<i>Debt Service Totals</i>	\$374,308.00	\$0.00	\$374,308.00	\$31,192.33	\$0.00	\$93,576.99	\$280,731.01	25%	\$93,576.99
	<i>Other Operating Expenses</i>									
8100.3200	County Tax Settlement Fees	29,000.00	.00	29,000.00	.00	.00	.00	29,000.00	0	16,876.48
	<i>Other Operating Expenses Totals</i>	\$29,000.00	\$0.00	\$29,000.00	\$0.00	\$0.00	\$0.00	\$29,000.00	0%	\$16,876.48



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Fiscal Year to Date 03/31/26
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 2585 - Fire Levy										
Division S500 - Fire										
	EXPENSE									
	Operating Transfers Out									
9000.2800	Transfer to Comp Abs	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	.00
9000.2810	Transfer to Payroll Resv	4,541.00	.00	4,541.00	.00	.00	.00	4,541.00	0	.00
	<i>Operating Transfers Out Totals</i>	<u>\$6,541.00</u>	<u>\$0.00</u>	<u>\$6,541.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$6,541.00</u>	<u>0%</u>	<u>\$0.00</u>
	EXPENSE TOTALS	\$1,455,699.00	\$0.00	\$1,455,699.00	\$125,230.15	\$0.00	\$377,419.95	\$1,078,279.05	26%	\$337,706.67
	Division S500 - Fire Totals	\$50,605.00	\$0.00	\$50,605.00	(\$125,230.15)	\$0.00	(\$377,419.95)	\$428,024.95	-746%	\$463,621.15
Fund 2585 - Fire Levy Totals										
	REVENUE TOTALS	1,506,304.00	.00	1,506,304.00	.00	.00	.00	1,506,304.00	0%	801,327.82
	EXPENSE TOTALS	1,455,699.00	.00	1,455,699.00	125,230.15	.00	377,419.95	1,078,279.05	26%	337,706.67
Fund 2585 - Fire Levy Totals		\$50,605.00	\$0.00	\$50,605.00	(\$125,230.15)	\$0.00	(\$377,419.95)	\$428,024.95		\$463,621.15



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 2590	Police Levy									
Division S400	Police									
	REVENUE									
	<i>Municipal Income Tax</i>									
4020.1010	Income Tax - Finals	375,000.00	.00	375,000.00	62,612.63	.00	91,765.57	283,234.43	24	85,505.40
4020.1011	Employer Contributions	2,500,000.00	.00	2,500,000.00	188,714.48	.00	636,037.44	1,863,962.56	25	621,932.06
4020.1013	Individual Estimated	530,000.00	.00	530,000.00	33,808.08	.00	179,097.91	350,902.09	34	96,214.68
	<i>Municipal Income Tax Totals</i>	\$3,405,000.00	\$0.00	\$3,405,000.00	\$285,135.19	\$0.00	\$906,900.92	\$2,498,099.08	27%	\$803,652.14
	<i>Other Financing Sources</i>									
4700.1072	Sale Of Equipment	.00	.00	.00	.00	.00	.00	.00	+++	8,500.00
4950.1304	Reimbursements	.00	.00	.00	327.00	.00	9,303.86	(9,303.86)	+++	25,428.60
	<i>Other Financing Sources Totals</i>	\$0.00	\$0.00	\$0.00	\$327.00	\$0.00	\$9,303.86	(\$9,303.86)	+++	\$33,928.60
	REVENUE TOTALS	\$3,405,000.00	\$0.00	\$3,405,000.00	\$285,462.19	\$0.00	\$916,204.78	\$2,488,795.22	27%	\$837,580.74
	EXPENSE									
	<i>Personal Services</i>									
6100.1100	Regular Hours	968,784.00	.00	968,784.00	76,948.80	.00	205,271.97	763,512.03	21	108,072.33
6100.1130	Holiday Sell Back	3,120.00	.00	3,120.00	.00	.00	10,854.51	(7,734.51)	348	3,204.44
6100.1161	College Incentive - Bachelor	4,920.00	.00	4,920.00	138.46	.00	415.38	4,504.62	8	.00
6100.1171	Incentive Pay - Other	5,070.00	.00	5,070.00	.00	.00	.00	5,070.00	0	.00
6100.1180	Hazardous Duty Pay	5,018.00	.00	5,018.00	.00	.00	.00	5,018.00	0	.00
6100.1200	Overtime Hours	55,016.00	.00	55,016.00	217.77	.00	1,871.26	53,144.74	3	887.47
6100.1300	Comp Time - Used	.00	.00	.00	.00	.00	.00	.00	+++	207.10
6100.1350	Comp Time - Buy Back	25,038.00	.00	25,038.00	.00	.00	.00	25,038.00	0	.00
6100.1400	Retirement	.00	.00	.00	.00	.00	.00	.00	+++	27,761.86
6100.1600	Medicare	14,150.00	.00	14,150.00	1,082.92	.00	3,112.98	11,037.02	22	1,994.43
6100.2100	P.E.R.S.	86,625.00	.00	86,625.00	5,158.43	.00	13,908.51	72,716.49	16	12,593.72
6100.2200	Police & Fire Pension	34,072.00	.00	34,072.00	6,612.16	.00	18,795.56	15,276.44	55	3,882.39
6100.2300	Worker's Comp.	.00	.00	.00	.00	.00	.00	.00	+++	.03
6100.2400	Hospitalization	202,512.00	.00	202,512.00	23,062.00	.00	62,198.00	140,314.00	31	23,030.00
6100.2500	Uniform/Clothing Allow.	26,236.00	.00	26,236.00	.00	.00	.00	26,236.00	0	.00
6100.2600	Employee Life Insurance	3,780.00	.00	3,780.00	420.00	.00	1,155.00	2,625.00	31	525.00
6100.2700	Unemployment Comp.	902.00	.00	902.00	84.47	.00	228.70	673.30	25	115.78
6100.2900	Tuition Reimbursement	30,004.00	.00	30,004.00	.00	.00	3,294.18	26,709.82	11	.00
	<i>Personal Services Totals</i>	\$1,465,247.00	\$0.00	\$1,465,247.00	\$113,725.01	\$0.00	\$321,106.05	\$1,144,140.95	22%	\$182,274.55
	<i>Contractual Services</i>									
6300.1308	Police Liability Insuranc	8,438.00	.00	8,438.00	.00	.00	8,437.11	.89	100	7,000.85
6300.1500	Contractual Service	639,977.00	.00	639,977.00	21,106.91	217,881.60	31,695.28	390,400.12	39	63,321.10
	<i>Contractual Services Totals</i>	\$648,415.00	\$0.00	\$648,415.00	\$21,106.91	\$217,881.60	\$40,132.39	\$390,401.01	40%	\$70,321.95
	<i>Materials & Supplies</i>									
6400.1500	Petroleum Supplies	70,000.00	.00	70,000.00	8,520.62	1,500.00	12,730.83	55,769.17	20	11,420.64
6400.1600	Garage Auto Parts & Labor	70,000.00	.00	70,000.00	3,380.57	.00	11,697.89	58,302.11	17	37,400.04



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 2590 - Police Levy										
Division S400 - Police										
	EXPENSE									
	<i>Materials & Supplies</i>									
6400.1710	Police Boat Maint.	12,000.00	.00	12,000.00	.00	.00	.00	12,000.00	0	.00
6400.2200	Mtce. Of Facilities	29,000.00	.00	29,000.00	249.38	2,373.47	1,554.25	25,072.28	14	1,419.53
6400.6700	Ammunition	60,000.00	.00	60,000.00	.00	.00	.00	60,000.00	0	.00
6400.6800	Specialized Units	121,550.00	.00	121,550.00	759.27	16,260.96	926.77	104,362.27	14	3,547.58
	<i>Materials & Supplies Totals</i>	\$362,550.00	\$0.00	\$362,550.00	\$12,909.84	\$20,134.43	\$26,909.74	\$315,505.83	13%	\$53,787.79
	<i>Utilities</i>									
6500.1001	Cell Phone Expense	90,000.00	.00	90,000.00	7,945.44	.00	23,007.95	66,992.05	26	20,858.09
	<i>Utilities Totals</i>	\$90,000.00	\$0.00	\$90,000.00	\$7,945.44	\$0.00	\$23,007.95	\$66,992.05	26%	\$20,858.09
	<i>Capital Outlay</i>									
6700.1000	Capital Outlay	50,000.00	.00	50,000.00	.00	.00	.00	50,000.00	0	6,773.95
6700.1100	Automotive Equipment	35,000.00	.00	35,000.00	.00	1,400.00	.00	33,600.00	4	.00
6700.1800	New Equipment	113,588.00	.00	113,588.00	4,424.08	15,080.96	4,954.88	93,552.16	18	21,626.07
	<i>Capital Outlay Totals</i>	\$198,588.00	\$0.00	\$198,588.00	\$4,424.08	\$16,480.96	\$4,954.88	\$177,152.16	11%	\$28,400.02
	<i>Other Operating Expenses</i>									
8100.1600	Education And In Service	146,700.00	.00	146,700.00	5,815.65	26,774.22	7,884.65	112,041.13	24	28,337.93
8100.1602	Personnel Screening	30,000.00	.00	30,000.00	.00	3,000.00	1,800.00	25,200.00	16	.00
8100.1700	Assoc. Dues, Fees & Chgs.	5,725.00	.00	5,725.00	.00	2,215.00	.00	3,510.00	39	.00
	<i>Other Operating Expenses Totals</i>	\$182,425.00	\$0.00	\$182,425.00	\$5,815.65	\$31,989.22	\$9,684.65	\$140,751.13	23%	\$28,337.93
	<i>Operating Transfers Out</i>									
9000.2595	Transfer-Police Spec Rev	1,000,000.00	.00	1,000,000.00	.00	.00	.00	1,000,000.00	0	.00
9000.2800	Transfer to Comp Abs	4,125.00	.00	4,125.00	.00	.00	.00	4,125.00	0	.00
9000.2810	Transfer to Payroll Resv	6,146.00	.00	6,146.00	.00	.00	.00	6,146.00	0	.00
	<i>Operating Transfers Out Totals</i>	\$1,010,271.00	\$0.00	\$1,010,271.00	\$0.00	\$0.00	\$0.00	\$1,010,271.00	0%	\$0.00
	EXPENSE TOTALS	\$3,957,496.00	\$0.00	\$3,957,496.00	\$165,926.93	\$286,486.21	\$425,795.66	\$3,245,214.13	18%	\$383,980.33
	Division S400 - Police Totals	(\$552,496.00)	\$0.00	(\$552,496.00)	\$119,535.26	(\$286,486.21)	\$490,409.12	(\$756,418.91)	-37%	\$453,600.41
Fund 2590 - Police Levy Totals										
	REVENUE TOTALS	3,405,000.00	.00	3,405,000.00	285,462.19	.00	916,204.78	2,488,795.22	27%	837,580.74
	EXPENSE TOTALS	3,957,496.00	.00	3,957,496.00	165,926.93	286,486.21	425,795.66	3,245,214.13	18%	383,980.33
Fund 2590 - Police Levy Totals		(\$552,496.00)	\$0.00	(\$552,496.00)	\$119,535.26	(\$286,486.21)	\$490,409.12	(\$756,418.91)		\$453,600.41



Revenue & Expense Detail by Department

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 6020 - Water Works										
Division P602 - Water Works										
REVENUE										
<i>Special Assessments</i>										
4050.1000	Special Assessments	100,000.00	.00	100,000.00	.00	.00	.00	100,000.00	0	70,786.22
<i>Special Assessments Totals</i>		\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	0%	\$70,786.22
<i>Charges For Services</i>										
4400.1009	Inspection Fees	10,500.00	.00	10,500.00	660.00	.00	1,980.00	8,520.00	19	2,530.00
4400.9002	Spec. Assess - Cap. Imp.	55,000.00	.00	55,000.00	3,351.74	.00	8,321.31	46,678.69	15	14,831.40
4400.9003	Rental - Water Local	10,700,000.00	.00	10,700,000.00	934,465.39	.00	2,744,124.21	7,955,875.79	26	2,759,055.44
4400.9006	Fire Protection Service	40,000.00	.00	40,000.00	3,470.00	.00	11,020.00	28,980.00	28	10,940.00
4400.9007	Service Charge	30,000.00	.00	30,000.00	1,500.46	.00	3,899.90	26,100.10	13	13,428.16
4400.9008	Hydrant Fire Protection	5,000.00	.00	5,000.00	458.78	.00	1,786.11	3,213.89	36	1,310.95
4400.9010	Service Connections Taps	50,000.00	.00	50,000.00	3,750.00	.00	9,000.00	41,000.00	18	15,900.00
4400.9011	Charge For New Meters	50,000.00	.00	50,000.00	5,404.00	.00	10,038.18	39,961.82	20	12,004.50
4400.9045	Sale of Water - Amherst	10,000.00	.00	10,000.00	2,190.40	.00	3,334.55	6,665.45	33	5,086.68
4400.9046	Sale of Water - NORW	65,000.00	.00	65,000.00	9,432.87	.00	62,823.48	2,176.52	97	19,402.02
4400.9047	Sale of Water-Vermilion	100.00	.00	100.00	.00	.00	46.20	53.80	46	75.46
4400.9100	Readiness to Serve Charge	3,100,000.00	.00	3,100,000.00	262,315.91	.00	757,593.09	2,342,406.91	24	789,489.58
4400.9103	Local Water Industrial	450,000.00	.00	450,000.00	26,430.15	.00	80,014.20	369,985.80	18	129,194.43
<i>Charges For Services Totals</i>		\$14,565,600.00	\$0.00	\$14,565,600.00	\$1,253,429.70	\$0.00	\$3,693,981.23	\$10,871,618.77	25%	\$3,773,248.62
<i>Other Financing Sources</i>										
4700.1072	Sale Of Equipment	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	.00
4950.1000	Refunds	500.00	.00	500.00	.00	.00	850.00	(350.00)	170	505.53
4950.1304	Reimbursements	.00	.00	.00	.00	.00	254.87	(254.87)	+++	.00
4950.1500	Loans	860,280.00	.00	860,280.00	.00	.00	.00	860,280.00	0	366,657.13
4950.1700	Fund Balance	.00	190,000.00	190,000.00	.00	.00	.00	190,000.00	0	.00
<i>Other Financing Sources Totals</i>		\$862,780.00	\$190,000.00	\$1,052,780.00	\$0.00	\$0.00	\$1,104.87	\$1,051,675.13	0%	\$367,162.66
<i>Miscellaneous Revenues</i>										
4700.1074	Rental Income - Land	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
4700.1085	Miscellaneous	35,000.00	.00	35,000.00	129.12	.00	8,587.12	26,412.88	25	16,075.76
4700.9050	Charge For Returned Check	2,000.00	.00	2,000.00	279.76	.00	1,108.84	891.16	55	1,067.67
<i>Miscellaneous Revenues Totals</i>		\$37,500.00	\$0.00	\$37,500.00	\$408.88	\$0.00	\$9,695.96	\$27,804.04	26%	\$17,143.43
REVENUE TOTALS		\$15,565,880.00	\$190,000.00	\$15,755,880.00	\$1,253,838.58	\$0.00	\$3,704,782.06	\$12,051,097.94	24%	\$4,228,340.93
EXPENSE										
<i>Personal Services</i>										
6100.0000	Salaries & Wages	2,088.00	.00	2,088.00	160.44	.00	481.32	1,606.68	23	475.14
6100.1100	Regular Hours	4,087,745.00	.00	4,087,745.00	306,685.58	.00	931,240.97	3,156,504.03	23	923,589.23
6100.1120	RIO-Retirement Incentive Option	44,138.00	.00	44,138.00	.00	.00	.00	44,138.00	0	.00
6100.1135	Vacation Sell Back	29,641.00	.00	29,641.00	.00	.00	.00	29,641.00	0	.00
6100.1200	Overtime Hours	307,601.00	.00	307,601.00	14,924.93	.00	68,527.67	239,073.33	22	84,101.42



Revenue & Expense Detail by Department

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Fund 6020 - Water Works										
Division P602 - Water Works										
EXPENSE										
<i>Personal Services</i>										
6100.1300	Comp Time - Used	.00	.00	.00	.00	.00	.00	.00	+++	5,943.58
6100.1350	Comp Time - Buy Back	25,116.00	.00	25,116.00	.00	.00	.00	25,116.00	0	.00
6100.1400	Retirement	.00	.00	.00	.00	.00	1,529.48	(1,529.48)	+++	.00
6100.1501	Auxillary Police Salary	8,684.00	.00	8,684.00	.00	.00	.00	8,684.00	0	.00
6100.1600	Medicare	58,672.00	.00	58,672.00	4,468.50	.00	14,026.73	44,645.27	24	14,228.16
6100.2100	P.E.R.S.	566,008.00	.00	566,008.00	45,048.05	.00	140,035.33	425,972.67	25	141,677.17
6100.2300	Worker's Comp.	.00	.00	.00	.04	.00	.17	(.17)	+++	.13
6100.2400	Hospitalization	1,362,446.00	.00	1,362,446.00	110,888.78	.00	334,934.34	1,027,511.66	25	334,836.34
6100.2500	Uniform/Clothing Allow.	15,400.00	.00	15,400.00	.00	.00	41.49	15,358.51	0	.00
6100.2503	Safety Shoe Allowance	7,391.00	.00	7,391.00	.00	.00	.00	7,391.00	0	.00
6100.2600	Employee Life Insurance	21,467.00	.00	21,467.00	1,773.62	.00	5,350.86	16,116.14	25	5,433.36
6100.2700	Unemployment Comp.	3,713.00	.00	3,713.00	285.82	.00	864.96	2,848.04	23	836.84
<i>Personal Services Totals</i>		\$6,540,110.00	\$0.00	\$6,540,110.00	\$484,235.76	\$0.00	\$1,497,033.32	\$5,043,076.68	23%	\$1,511,121.37
<i>Contractual Services</i>										
6300.1301	Auto Insurance	6,894.00	.00	6,894.00	.00	.00	6,893.74	.26	100	5,720.21
6300.1310	City Insurance Expense	173,887.00	.00	173,887.00	.00	.00	173,886.80	.20	100	144,285.77
6300.1500	Contractual Service	1,792,200.00	35,000.00	1,827,200.00	29,992.19	447,404.59	87,907.72	1,291,887.69	29	27,721.95
6300.1550	Utility Printing Services	60,000.00	.00	60,000.00	5,693.25	3,398.73	21,601.27	35,000.00	42	11,912.85
<i>Contractual Services Totals</i>		\$2,032,981.00	\$35,000.00	\$2,067,981.00	\$35,685.44	\$450,803.32	\$290,289.53	\$1,326,888.15	36%	\$189,640.78
<i>Materials & Supplies</i>										
6400.1000	Stationery & Office Supp.	2,000.00	.00	2,000.00	175.60	449.78	212.72	1,337.50	33	55.65
6400.1400	Postage	5,000.00	.00	5,000.00	2,250.00	.00	2,250.00	2,750.00	45	12.44
6400.1500	Petroleum Supplies	77,400.00	.00	77,400.00	12,658.91	.00	20,185.76	57,214.24	26	18,693.29
6400.1600	Garage Auto Parts & Labor	217,000.00	.00	217,000.00	4,583.04	.00	15,083.88	201,916.12	7	52,839.70
6400.1900	Maintenance Of Equipment	412,500.00	.00	412,500.00	15,898.47	53,400.69	32,866.30	326,233.01	21	12,081.48
6400.2400	Reg Supplies	172,000.00	.00	172,000.00	19,229.08	102,053.04	26,240.68	43,706.28	75	18,735.55
6400.3200	Chemical Supplies	659,350.00	.00	659,350.00	26,741.21	185,778.35	53,278.65	420,293.00	36	71,434.91
6400.3600	Laboratory Supplies	81,500.00	.00	81,500.00	5,612.97	20,125.86	7,219.49	54,154.65	34	6,474.89
6400.3700	General Utility Supplies	40,000.00	.00	40,000.00	1,101.06	24,599.39	4,737.82	10,662.79	73	3,490.81
6400.4400	Hydrant Maintenance	130,000.00	.00	130,000.00	.00	.00	.00	130,000.00	0	.00
6400.4500	Survey Supplies	4,700.00	.00	4,700.00	223.75	.00	223.75	4,476.25	5	169.95
6400.4900	Supplies For Services	.00	.00	.00	.00	.00	.00	.00	+++	5,195.00
6400.5100	Engineering Supplies	1,700.00	.00	1,700.00	.00	250.00	.00	1,450.00	15	.00
<i>Materials & Supplies Totals</i>		\$1,803,150.00	\$0.00	\$1,803,150.00	\$88,474.09	\$386,657.11	\$162,299.05	\$1,254,193.84	30%	\$189,183.67
<i>Utilities</i>										
6500.1000	Telephone Expense	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	245.00
6500.1001	Cell Phone Expense	22,200.00	.00	22,200.00	1,449.08	.00	4,375.64	17,824.36	20	6,466.06



Revenue & Expense Detail by Department

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 6020 - Water Works										
Division P602 - Water Works										
EXPENSE										
<i>Utilities</i>										
6500.1100	Electric Service	450,000.00	.00	450,000.00	55,055.88	.00	139,189.26	310,810.74	31	124,345.13
6500.1200	Natural Gas Service	70,000.00	.00	70,000.00	15,189.17	.00	38,331.72	31,668.28	55	35,936.32
<i>Utilities Totals</i>		\$547,200.00	\$0.00	\$547,200.00	\$71,694.13	\$0.00	\$181,896.62	\$365,303.38	33%	\$166,992.51
<i>Capital Outlay</i>										
6700.1000	Capital Outlay	89,000.00	.00	89,000.00	135.25	419.46	215.79	88,364.75	1	808.45
6700.1100	Automotive Equipment	82,500.00	.00	82,500.00	.00	.00	.00	82,500.00	0	.00
6700.1301	Electronic Equipment	7,500.00	.00	7,500.00	719.23	150.00	719.23	6,630.77	12	758.47
6700.1303	Meters	165,000.00	.00	165,000.00	.00	.00	.00	165,000.00	0	.00
6700.1304	Mains, Valves, Etc.	350,000.00	.00	350,000.00	16,723.00	303,066.00	46,934.00	.00	100	.00
6700.1500	Facility Improvement	327,500.00	155,000.00	482,500.00	12,519.49	15,199.40	172,151.99	295,148.61	39	1,969.69
6700.2500	Street Improvements	500,000.00	.00	500,000.00	.00	.00	.00	500,000.00	0	.00
<i>Capital Outlay Totals</i>		\$1,521,500.00	\$155,000.00	\$1,676,500.00	\$30,096.97	\$318,834.86	\$220,021.01	\$1,137,644.13	32%	\$3,536.61
<i>Debt Service</i>										
7100.1000	Leases	137,322.00	.00	137,322.00	11,052.83	.00	33,158.49	104,163.51	24	33,158.49
<i>Debt Service Totals</i>		\$137,322.00	\$0.00	\$137,322.00	\$11,052.83	\$0.00	\$33,158.49	\$104,163.51	24%	\$33,158.49
<i>Other Operating Expenses</i>										
8100.1000	Legal Fees	75,000.00	.00	75,000.00	.00	.00	.00	75,000.00	0	7,217.27
8100.1050	Permit Fees	55,000.00	.00	55,000.00	.00	1,053.75	346.25	53,600.00	3	2,000.00
8100.1060	Visa/MC Fees	160,000.00	.00	160,000.00	.00	.00	6,293.51	153,706.49	4	18,256.44
8100.1100	Damages And Judgements	.00	.00	.00	.00	.00	.00	.00	+++	54,474.52
8100.1500	Legal Advertising	4,000.00	.00	4,000.00	.00	1,250.00	.00	2,750.00	31	.00
8100.1600	Education And In Service	57,000.00	.00	57,000.00	282.76	6,574.59	3,117.74	47,307.67	17	1,887.89
8100.1700	Assoc. Dues, Fees & Chgs.	4,500.00	.00	4,500.00	.00	2,890.00	.00	1,610.00	64	.00
8100.1800	Prof. Meetings Expenses	15,000.00	.00	15,000.00	.00	2,545.00	.00	12,455.00	17	6,256.92
8100.1900	Property Taxes	1,500.00	.00	1,500.00	.00	.00	24.68	1,475.32	2	47.91
8100.3200	County Tax Settlement Fees	12,500.00	.00	12,500.00	.00	.00	.00	12,500.00	0	8,289.22
8100.3201	Auditor/Treasurer Reimb.	175,000.00	.00	175,000.00	.00	.00	.00	175,000.00	0	.00
8100.3202	Legal Reimbursement	50,000.00	.00	50,000.00	.00	.00	.00	50,000.00	0	.00
8100.3204	Data Process. Reimb.	60,000.00	.00	60,000.00	.00	.00	.00	60,000.00	0	.00
8100.4000	Respirator Program	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
8100.4400	Misc. - Incidental	10,000.00	.00	10,000.00	.00	.00	212.82	9,787.18	2	1,476.47
8100.9999	Other Operating	3,800.00	.00	3,800.00	.00	.00	.00	3,800.00	0	282.50
<i>Other Operating Expenses Totals</i>		\$688,300.00	\$0.00	\$688,300.00	\$282.76	\$14,313.34	\$9,995.00	\$663,991.66	4%	\$100,189.14
<i>Operating Transfers Out</i>										
9000.2800	Transfer to Comp Abs	14,500.00	.00	14,500.00	.00	.00	.00	14,500.00	0	.00
9000.2810	Transfer to Payroll Resv	34,522.00	.00	34,522.00	.00	.00	.00	34,522.00	0	.00
<i>Operating Transfers Out Totals</i>		\$49,022.00	\$0.00	\$49,022.00	\$0.00	\$0.00	\$0.00	\$49,022.00	0%	\$0.00



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 6020 - Water Works										
Division P602 - Water Works										
	EXPENSE									
	<i>Bond Principal Payment</i>									
9200.3000	O.W.D.A. Principal	4,500,000.00	.00	4,500,000.00	.00	.00	.00	4,500,000.00	0	.00
	<i>Bond Principal Payment Totals</i>	\$4,500,000.00	\$0.00	\$4,500,000.00	\$0.00	\$0.00	\$0.00	\$4,500,000.00	0%	\$0.00
	<i>Interest Expense</i>									
9400.3000	O.W.D.A. Interest	1,300,000.00	.00	1,300,000.00	.00	.00	.00	1,300,000.00	0	.00
	<i>Interest Expense Totals</i>	\$1,300,000.00	\$0.00	\$1,300,000.00	\$0.00	\$0.00	\$0.00	\$1,300,000.00	0%	\$0.00
	<i>Other Financing Uses</i>									
9500.1101	Refunds	20,000.00	.00	20,000.00	514.18	.00	2,050.79	17,949.21	10	5,546.35
	<i>Other Financing Uses Totals</i>	\$20,000.00	\$0.00	\$20,000.00	\$514.18	\$0.00	\$2,050.79	\$17,949.21	10%	\$5,546.35
	EXPENSE TOTALS	\$19,139,585.00	\$190,000.00	\$19,329,585.00	\$722,036.16	\$1,170,608.63	\$2,396,743.81	\$15,762,232.56	18%	\$2,199,368.92
Division P602 - Water Works	Totals	(\$3,573,705.00)	\$0.00	(\$3,573,705.00)	\$531,802.42	(\$1,170,608.63)	\$1,308,038.25	(\$3,711,134.62)	-4%	\$2,028,972.01
Fund 6020 - Water Works	Totals									
	REVENUE TOTALS	15,565,880.00	190,000.00	15,755,880.00	1,253,838.58	.00	3,704,782.06	12,051,097.94	24%	4,228,340.93
	EXPENSE TOTALS	19,139,585.00	190,000.00	19,329,585.00	722,036.16	1,170,608.63	2,396,743.81	15,762,232.56	18%	2,199,368.92
Fund 6020 - Water Works	Totals	(\$3,573,705.00)	\$0.00	(\$3,573,705.00)	\$531,802.42	(\$1,170,608.63)	\$1,308,038.25	(\$3,711,134.62)		\$2,028,972.01



Revenue & Expense Detail by Department

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 6130 - Water Pollution Control										
Division P613 - Water Pollution Control										
REVENUE										
<i>Special Assessments</i>										
4050.1000	Special Assessments	100,000.00	.00	100,000.00	.00	.00	.00	100,000.00	0	72,317.39
<i>Special Assessments Totals</i>		\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	0%	\$72,317.39
<i>Charges For Services</i>										
4400.9005	Laboratory Service	100.00	.00	100.00	.00	.00	.00	100.00	0	.00
4400.9007	Service Charge	35,000.00	.00	35,000.00	1,505.47	.00	3,885.61	31,114.39	11	13,403.21
4400.9012	Spec. Asses/. Cap. Imp.	150,000.00	.00	150,000.00	14,891.80	.00	56,841.65	93,158.35	38	34,855.04
4400.9013	Sewer Rental Local	13,000,000.00	.00	13,000,000.00	1,092,169.12	.00	3,263,723.84	9,736,276.16	25	3,227,802.52
4400.9014	Sewer Rental - Shef Lake	750,000.00	.00	750,000.00	37,665.00	.00	107,746.20	642,253.80	14	156,278.78
4400.9015	Tap In Fees	150,000.00	.00	150,000.00	19,000.00	.00	68,000.00	82,000.00	45	36,380.00
4400.9017	Interceptor Fees	5,000.00	.00	5,000.00	238.00	.00	595.00	4,405.00	12	522.75
4400.9055	Sewer Rental - Elyria	130,000.00	.00	130,000.00	9,046.08	.00	29,328.48	100,671.52	23	31,693.68
4400.9100	Readiness to Serve Charge	3,900,000.00	.00	3,900,000.00	247,632.55	.00	711,967.99	3,188,032.01	18	748,492.78
4400.9113	Local Sewer Industrial	700,000.00	.00	700,000.00	31,859.33	.00	105,721.91	594,278.09	15	181,542.16
4700.1089	Sewer TV Inspection	4,000.00	.00	4,000.00	.00	.00	.00	4,000.00	0	1,350.00
<i>Charges For Services Totals</i>		\$18,824,100.00	\$0.00	\$18,824,100.00	\$1,454,007.35	\$0.00	\$4,347,810.68	\$14,476,289.32	23%	\$4,432,320.92
<i>Miscellaneous Revenues</i>										
4700.1074	Rental Income - Land	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
4700.1085	Miscellaneous	7,500.00	.00	7,500.00	.00	.00	.00	7,500.00	0	.00
4700.9050	Charge For Returned Check	2,500.00	.00	2,500.00	279.08	.00	1,107.88	1,392.12	44	1,085.43
<i>Miscellaneous Revenues Totals</i>		\$10,500.00	\$0.00	\$10,500.00	\$279.08	\$0.00	\$1,107.88	\$9,392.12	11%	\$1,085.43
<i>Other Financing Sources</i>										
4950.1000	Refunds	.00	.00	.00	.00	.00	271.26	(271.26)	+++	.00
4950.1304	Reimbursements	150,000.00	.00	150,000.00	.00	.00	100.23	149,899.77	0	.00
4950.1500	Loans	6,081,045.00	36,240,434.00	42,321,479.00	309,971.73	.00	1,290,556.40	41,030,922.60	3	1,073,310.68
<i>Other Financing Sources Totals</i>		\$6,231,045.00	\$36,240,434.00	\$42,471,479.00	\$309,971.73	\$0.00	\$1,290,927.89	\$41,180,551.11	3%	\$1,073,310.68
REVENUE TOTALS		\$25,165,645.00	\$36,240,434.00	\$61,406,079.00	\$1,764,258.16	\$0.00	\$5,639,846.45	\$55,766,232.55	9%	\$5,579,034.42
EXPENSE										
<i>Personal Services</i>										
6100.0000	Salaries & Wages	2,538.00	.00	2,538.00	195.06	.00	585.18	1,952.82	23	577.68
6100.1100	Regular Hours	5,035,732.00	.00	5,035,732.00	382,743.97	.00	1,169,205.63	3,866,526.37	23	1,111,096.39
6100.1120	RIO-Retirement Incentive Option	46,103.00	.00	46,103.00	.00	.00	.00	46,103.00	0	.00
6100.1135	Vacation Sell Back	702.00	.00	702.00	.00	.00	.00	702.00	0	.00
6100.1200	Overtime Hours	379,847.00	.00	379,847.00	46,337.96	.00	168,421.79	211,425.21	44	75,102.83
6100.1300	Comp Time - Used	.00	.00	.00	.00	.00	.00	.00	+++	4,063.70
6100.1350	Comp Time - Buy Back	18,746.00	.00	18,746.00	.00	.00	.00	18,746.00	0	.00
6100.1400	Retirement	.00	.00	.00	19,186.82	.00	19,186.82	(19,186.82)	+++	639.02
6100.1600	Medicare	71,579.00	.00	71,579.00	6,249.04	.00	18,974.68	52,604.32	27	16,305.98



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Fund 6130 - Water Pollution Control										
Division P613 - Water Pollution Control										
EXPENSE										
<i>Personal Services</i>										
6100.2100	P.E.R.S.	701,952.00	.00	701,952.00	60,098.59	.00	187,349.37	514,602.63	27	166,717.39
6100.2300	Worker's Comp.	.00	.00	.00	.07	.00	.20	(.20)	+++	.08
6100.2400	Hospitalization	1,659,245.00	.00	1,659,245.00	139,420.06	.00	420,542.18	1,238,702.82	25	403,122.18
6100.2500	Uniform/Clothing Allow.	24,008.00	.00	24,008.00	.00	.00	41.50	23,966.50	0	.00
6100.2503	Safety Shoe Allowance	9,731.00	.00	9,731.00	.00	.00	.00	9,731.00	0	.00
6100.2600	Employee Life Insurance	26,190.00	.00	26,190.00	2,167.08	.00	6,561.24	19,628.76	25	6,373.74
6100.2700	Unemployment Comp.	4,292.00	.00	4,292.00	330.94	.00	1,000.32	3,291.68	23	962.32
<i>Personal Services Totals</i>		\$7,980,665.00	\$0.00	\$7,980,665.00	\$656,729.59	\$0.00	\$1,991,868.91	\$5,988,796.09	25%	\$1,784,961.31
<i>Contractual Services</i>										
6300.1301	Auto Insurance	12,347.00	.00	12,347.00	.00	.00	12,346.99	.01	100	10,245.15
6300.1310	City Insurance Expense	452,209.00	.00	452,209.00	.00	.00	452,208.58	.42	100	375,228.39
6300.1500	Contractual Service	1,394,550.00	.00	1,394,550.00	130,781.00	535,640.83	250,507.36	608,401.81	56	35,858.43
6300.1550	Utility Printing Services	60,000.00	.00	60,000.00	5,693.25	3,398.73	21,601.27	35,000.00	42	11,912.85
6300.1609	Consulting Engineers	.00	1,420,415.00	1,420,415.00	.00	.00	.00	1,420,415.00	0	.00
6300.1610	Sludge	600,000.00	.00	600,000.00	47,648.08	148,632.04	101,367.96	350,000.00	42	18,283.83
<i>Contractual Services Totals</i>		\$2,519,106.00	\$1,420,415.00	\$3,939,521.00	\$184,122.33	\$687,671.60	\$838,032.16	\$2,413,817.24	39%	\$451,528.65
<i>Materials & Supplies</i>										
6400.1000	Stationery & Office Supp.	2,000.00	.00	2,000.00	175.60	449.78	212.72	1,337.50	33	55.65
6400.1400	Postage	5,000.00	.00	5,000.00	2,250.00	.00	2,250.00	2,750.00	45	12.45
6400.1500	Petroleum Supplies	87,400.00	.00	87,400.00	26,384.32	.00	38,617.70	48,782.30	44	21,709.57
6400.1600	Garage Auto Parts & Labor	262,000.00	.00	262,000.00	14,538.36	.00	24,472.28	237,527.72	9	64,724.51
6400.1900	Maintenance Of Equipment	157,000.00	.00	157,000.00	15,531.09	32,044.65	36,449.87	88,505.48	44	19,028.22
6400.1905	Mtce.Of Equip-Pump Statn	100,000.00	.00	100,000.00	.00	3,621.00	.00	96,379.00	4	.00
6400.2400	Reg Supplies	212,000.00	.00	212,000.00	1,495.28	138,077.43	5,889.30	68,033.27	68	30,518.24
6400.3200	Chemical Supplies	472,648.00	.00	472,648.00	15,422.87	103,353.63	44,646.37	324,648.00	31	66,580.92
6400.3700	General Utility Supplies	40,000.00	.00	40,000.00	1,101.11	24,599.22	4,523.83	10,876.95	73	3,490.86
6400.4500	Survey Supplies	4,700.00	.00	4,700.00	223.75	.00	223.75	4,476.25	5	169.95
6400.5100	Engineering Supplies	1,700.00	.00	1,700.00	.00	250.00	.00	1,450.00	15	.00
<i>Materials & Supplies Totals</i>		\$1,344,448.00	\$0.00	\$1,344,448.00	\$77,122.38	\$302,395.71	\$157,285.82	\$884,766.47	34%	\$206,290.37
<i>Utilities</i>										
6500.1000	Telephone Expense	5,000.00	.00	5,000.00	230.14	.00	1,575.50	3,424.50	32	535.27
6500.1001	Cell Phone Expense	19,700.00	.00	19,700.00	1,292.43	.00	3,795.34	15,904.66	19	4,912.73
6500.1100	Electric Service	700,000.00	.00	700,000.00	97,609.49	.00	219,647.85	480,352.15	31	222,073.47
6500.1200	Natural Gas Service	175,000.00	.00	175,000.00	16,171.94	.00	48,750.39	126,249.61	28	58,095.76
<i>Utilities Totals</i>		\$899,700.00	\$0.00	\$899,700.00	\$115,304.00	\$0.00	\$273,769.08	\$625,930.92	30%	\$285,617.23
<i>Capital Outlay</i>										
6700.1000	Capital Outlay	93,600.00	.00	93,600.00	135.26	419.45	215.81	92,964.74	1	808.45



Revenue & Expense Detail by Department

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Fund 6130 - Water Pollution Control										
Division P613 - Water Pollution Control										
EXPENSE										
<i>Capital Outlay</i>										
6700.1100	Automotive Equipment	7,500.00	.00	7,500.00	.00	.00	.00	7,500.00	0	.00
6700.1300	Equipment - Other	60,000.00	.00	60,000.00	.00	.00	.00	60,000.00	0	.00
6700.1301	Electronic Equipment	7,500.00	.00	7,500.00	1,265.81	150.00	1,265.81	6,084.19	19	758.47
6700.1303	Meters	165,000.00	.00	165,000.00	.00	.00	.00	165,000.00	0	.00
6700.1306	Equipment-Maintenance	100,000.00	.00	100,000.00	8,877.83	25,309.21	10,236.39	64,454.40	36	13,705.28
6700.1307	Equipment-Lab	25,000.00	.00	25,000.00	787.13	8,551.09	3,948.91	12,500.00	50	5,703.47
6700.1500	Facility Improvement	965,000.00	.00	965,000.00	4,112.02	161,082.98	6,510.48	797,406.54	17	33,683.00
6700.2500	Street Improvements	250,000.00	.00	250,000.00	15,520.00	.00	15,520.00	234,480.00	6	.00
6700.2800	City Sewer Program	.00	34,820,019.00	34,820,019.00	160,111.00	33,891,217.69	253,892.31	674,909.00	98	.00
6700.5000	Energy Conservation Plan	62,500.00	.00	62,500.00	.00	.00	.00	62,500.00	0	.00
<i>Capital Outlay Totals</i>		\$1,736,100.00	\$34,820,019.00	\$36,556,119.00	\$190,809.05	\$34,086,730.42	\$291,589.71	\$2,177,798.87	94%	\$54,658.67
<i>Debt Service</i>										
7100.1000	Leases	488,500.00	.00	488,500.00	40,373.30	.00	121,119.90	367,380.10	25	121,119.90
<i>Debt Service Totals</i>		\$488,500.00	\$0.00	\$488,500.00	\$40,373.30	\$0.00	\$121,119.90	\$367,380.10	25%	\$121,119.90
<i>Other Operating Expenses</i>										
8100.1000	Legal Fees	75,000.00	.00	75,000.00	.00	.00	.00	75,000.00	0	7,217.27
8100.1050	Permit Fees	36,500.00	.00	36,500.00	646.00	422.25	5,746.00	30,331.75	17	4,005.23
8100.1060	Visa/MC Fees	160,000.00	.00	160,000.00	.00	.00	.00	160,000.00	0	21,083.35
8100.1500	Legal Advertising	4,000.00	.00	4,000.00	.00	1,250.00	.00	2,750.00	31	.00
8100.1600	Education And In Service	65,000.00	.00	65,000.00	4,226.32	6,443.98	8,823.00	49,733.02	23	2,965.67
8100.1700	Assoc. Dues, Fees & Chgs.	4,500.00	.00	4,500.00	.00	550.00	.00	3,950.00	12	.00
8100.1800	Prof. Meetings Expenses	15,000.00	.00	15,000.00	.00	2,545.00	.00	12,455.00	17	6,031.39
8100.1900	Property Taxes	2,000.00	.00	2,000.00	.00	.00	98.70	1,901.30	5	191.64
8100.3200	County Tax Settlement Fees	12,500.00	.00	12,500.00	.00	.00	.00	12,500.00	0	8,319.24
8100.3201	Auditor/Treasurer Reimb.	175,000.00	.00	175,000.00	.00	.00	.00	175,000.00	0	.00
8100.3202	Legal Reimbursement	50,000.00	.00	50,000.00	.00	.00	.00	50,000.00	0	.00
8100.3204	Data Process. Reimb.	60,000.00	.00	60,000.00	.00	.00	.00	60,000.00	0	.00
8100.4400	Misc. - Incidental	10,000.00	.00	10,000.00	.00	.00	7,483.02	2,516.98	75	1,476.47
8100.9999	Other Operating	.00	5,800.00	5,800.00	.00	.00	.00	5,800.00	0	282.50
<i>Other Operating Expenses Totals</i>		\$669,500.00	\$5,800.00	\$675,300.00	\$4,872.32	\$11,211.23	\$22,150.72	\$641,938.05	5%	\$51,572.76
<i>Operating Transfers Out</i>										
9000.2800	Transfer to Comp Abs	16,650.00	.00	16,650.00	.00	.00	.00	16,650.00	0	.00
9000.2810	Transfer to Payroll Resv	42,906.00	.00	42,906.00	.00	.00	.00	42,906.00	0	.00
<i>Operating Transfers Out Totals</i>		\$59,556.00	\$0.00	\$59,556.00	\$0.00	\$0.00	\$0.00	\$59,556.00	0%	\$0.00
<i>Bond Principal Payment</i>										
9200.3000	O.W.D.A. Principal	5,400,000.00	.00	5,400,000.00	.00	.00	.00	5,400,000.00	0	.00
<i>Bond Principal Payment Totals</i>		\$5,400,000.00	\$0.00	\$5,400,000.00	\$0.00	\$0.00	\$0.00	\$5,400,000.00	0%	\$0.00



Revenue & Expense Detail by Department

Fiscal Year to Date 03/31/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 6130 - Water Pollution Control										
Division P613 - Water Pollution Control										
	EXPENSE									
	<i>Interest Expense</i>									
9400.3000	O.W.D.A. Interest	1,400,000.00	.00	1,400,000.00	.00	.00	.00	1,400,000.00	0	.00
	<i>Interest Expense Totals</i>	\$1,400,000.00	\$0.00	\$1,400,000.00	\$0.00	\$0.00	\$0.00	\$1,400,000.00	0%	\$0.00
	<i>Other Financing Uses</i>									
9500.1101	Refunds	20,000.00	.00	20,000.00	.00	.00	.00	20,000.00	0	.00
	<i>Other Financing Uses Totals</i>	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0%	\$0.00
	EXPENSE TOTALS	\$22,517,575.00	\$36,246,234.00	\$58,763,809.00	\$1,269,332.97	\$35,088,008.96	\$3,695,816.30	\$19,979,983.74	66%	\$2,955,748.89
Division P613 - Water Pollution Control	Totals	\$2,648,070.00	(\$5,800.00)	\$2,642,270.00	\$494,925.19	(\$35,088,008.96)	\$1,944,030.15	\$35,786,248.81	-1254%	\$2,623,285.53
Fund 6130 - Water Pollution Control	Totals									
	REVENUE TOTALS	25,165,645.00	36,240,434.00	61,406,079.00	1,764,258.16	.00	5,639,846.45	55,766,232.55	9%	5,579,034.42
	EXPENSE TOTALS	22,517,575.00	36,246,234.00	58,763,809.00	1,269,332.97	35,088,008.96	3,695,816.30	19,979,983.74	66%	2,955,748.89
Fund 6130 - Water Pollution Control	Totals	\$2,648,070.00	(\$5,800.00)	\$2,642,270.00	\$494,925.19	(\$35,088,008.96)	\$1,944,030.15	\$35,786,248.81		\$2,623,285.53
	Grand Totals									
	REVENUE TOTALS	95,761,966.00	36,526,434.00	132,288,400.00	7,134,411.88	.00	22,277,360.51	110,011,039.49	17%	24,638,421.20
	EXPENSE TOTALS	98,322,007.00	36,532,234.00	134,854,241.00	6,356,839.62	37,928,890.29	18,913,841.45	78,011,509.26	42%	17,956,152.50
	Grand Totals	(\$2,560,041.00)	(\$5,800.00)	(\$2,565,841.00)	\$777,572.26	(\$37,928,890.29)	\$3,363,519.06	\$31,999,530.23		\$6,682,268.70

General Ledger Structure:

Fund/Department/Sub-Department/Base Account

Ex: 1010.B200.4150.6300.1500

General Fund/Parks Dept./Swimming Pool/Contractual Services

<u>Revenue Categories</u>	<u>Base Account #'s</u>
Interest Earnings	4000.XXXX
Property Taxes	4010.XXXX
Intergovernmental	4040.XXXX/ 4100.XXXX
Municipal Income Tax	4020.XXXX
Special Assessments	4050.XXXX
Charges for Services	4400.XXXX
Fees, Licenses, Permits	4500.XXXX
Fines & Forfeitures	4600.XXXX
Miscellaneous	4700.XXXX
Loan Repayment	4900.XXXX
Other Financing Sources	4950.XXXX
Transfers In	5000.XXXX

<u>Expense Categories</u>	<u>Base Account #'s</u>
Personal Services	6100.XXXX
Travel (Seldom Used)	6200.XXXX
Contractual Services	6300.XXXX
Material & Supplies	6400.XXXX
Utilities	6500.XXXX
Capital Outlay	6700.XXXX
Debt Service	Leases 7100.XXXX
"	Principal 9200.XXXX
"	Interest 9400.XXXX
Other Operating	8100.XXXX
Transfers Out	9000.XXXX
Other Financing Uses (Refunds)	9500.XXXX
Loans	9600.XXXX



Auditor
204-2013

**CITY OF LORAIN
ACTIVE FUND-DEPARTMENT-FUNCTION REFERENCE
FOR GAAP**

FUND		DEPT	SUB	DEPARTMENT/SUB-DEPARTMENT	FUND TYPE	FUNCTION
GENERAL FUND						
1010	General Fund	B150	--	CEMETERY	GOVERNMENTAL	PUBLIC HEALTH
	"	B200	--	PARKS	GOVERNMENTAL	LEISURE
	"	"	4150	SWIMMING POOL	GOVERNMENTAL	LEISURE
	"	"	4160	CAMPANA PARK-PIPE YARD	GOVERNMENTAL	LEISURE
	"	B400	--	CIVIL SERVICE	GOVERNMENTAL	GENERAL GOVERNMENT
	"	E100	1140	COUNCIL	GOVERNMENTAL	GENERAL GOVERNMENT
	"	"	1150	CLERK OF COUNCIL	GOVERNMENTAL	GENERAL GOVERNMENT
	"	E200	1110	MAYOR	GOVERNMENTAL	GENERAL GOVERNMENT
	"	E300	--	AUDITOR	GOVERNMENTAL	GENERAL GOVERNMENT
	"	E350	--	INFORMATION TECHNOLOGY	GOVERNMENTAL	GENERAL GOVERNMENT
	"	E400	--	TREASURER	GOVERNMENTAL	GENERAL GOVERNMENT
	"	"	1155	INCOME TAX	GOVERNMENTAL	GENERAL GOVERNMENT
	"	E500	1160	LAW DIRECTOR	GOVERNMENTAL	GENERAL GOVERNMENT
	"	"	1165	PROSECUTOR	GOVERNMENTAL	GENERAL GOVERNMENT
	"	E600		JUDGES	GOVERNMENTAL	GENERAL GOVERNMENT
	"	E700	1210	CLERK OF COURTS	GOVERNMENTAL	GENERAL GOVERNMENT
	"	G100	--	CENTRAL SERVICES	GOVERNMENTAL	GENERAL GOVERNMENT
	"	G400	--	PROPERTY HOLDERS	GOVERNMENTAL	GENERAL GOVERNMENT
	"	G700	--	OTHER SERVICES	GOVERNMENTAL	GENERAL GOVERNMENT
	"	G800	--	ECONOMIC DEVELOPMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	S200	--	DOG WARDEN	GOVERNMENTAL	PUBLIC HEALTH
	"	S400	--	POLICE	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	"	1300	CIVILIAN	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	"	1400	CITY JAIL	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	"	1500	LORAIN METRO HOUSING AUTH (LMHA)	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	"	1510	AUXILIARY POLICE (OUTSIDE SERVICES)	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	"	1520	OHIO PEACE OFFICER TRAINING COMM (OPOTC)	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	S500	--	FIRE	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	"	1300	CIVILIAN	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	S600	--	ELECTRICAL	GOVERNMENTAL	GENERAL GOVERNMENT
	"	S900	--	BUILDING INSPECTION	GOVERNMENTAL	COMMUNITY ENVIRONMENT
	"	V100	--	SAFETY/SERVICE	GOVERNMENTAL	GENERAL GOVERNMENT
	"	"	3110	OPERATIONS MANAGEMENT	GOVERNMENTAL	GENERAL GOVERNMENT
	"	"	3130	BUILDING MAINTENANCE	GOVERNMENTAL	GENERAL GOVERNMENT
	"	"	3911	AMBULANCE SERVICES	GOVERNMENTAL	PUBLIC HEALTH
	"	V410	--	RTI MATERIAL COLLECTION	GOVERNMENTAL	GENERAL GOVERNMENT
	"	X100	--	TRANSFERS	GOVERNMENTAL	N/A (TRANSFERS ONLY)
8140	Safety Forces Grants	T814	--	POLICE GRANTS	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
8160	Allotment & Improvement	T816	--	INSPECTION FEES	GOVERNMENTAL	GASB 84 RECLASS TO GENERAL FUND
8570	Deposits Held	T857	--	DEPOSITS HELD	GOVERNMENTAL	GASB 84 RECLASS TO GENERAL FUND
8841	Unclaimed Money	A841	--	UNCLAIMED MONEY	GOVERNMENTAL	GENERAL GOVERNMENT

**CITY OF LORAIN
ACTIVE FUND-DEPARTMENT-FUNCTION REFERENCE
FOR GAAP**

FUND	DEPT	SUB	DEPARTMENT/SUB-DEPARTMENT	FUND TYPE	FUNCTION
SPECIAL REVENUE FUNDS					
2010	Street	R201	-- STREET	GOVERNMENTAL	TRANSPORTATION
	"	"	3140 STREET REPAIR	GOVERNMENTAL	TRANSPORTATION
	"	"	3145 STREET REPAIR LEVY	GOVERNMENTAL	TRANSPORTATION
	"	"	3150 PAINT & SIGNS	GOVERNMENTAL	TRANSPORTATION
	"	"	3160 STATE HIGHWAY	GOVERNMENTAL	TRANSPORTATION
2030	Permissive License	R203	3140 PERMISSIVE LICENSE TAX	GOVERNMENTAL	TRANSPORTATION
2061	OneOhio Opioid Settlement	B100	-- GENERAL ADMINISTRATION	GOVERNMENTAL	PUBLIC HEALTH
2081	Clerk of Court Computerization	E700	1210 CLERK OF COURTS	GOVERNMENTAL	GENERAL GOVERNMENT
2082	Court Computerization	E700	1210 CLERK OF COURTS	GOVERNMENTAL	GENERAL GOVERNMENT
2083	Municipal Court Security	E700	1210 CLERK OF COURTS	GOVERNMENTAL	GENERAL GOVERNMENT
2084	Municipal Court Probation	E600	-- JUDGES	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
2085	Court Operating System	E700	-- CLERK OF COURTS	GOVERNMENTAL	GENERAL GOVERNMENT
2260	CDBG Block Grant	R226	-- BLOCK GRANT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	4000 ADMINISTRATION	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7110 PUBLIC FACILITY	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7130 REHAB DIVISION	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7150 ECONOMIC DEVELOPMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7210 PUBLIC SERVICE	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7230 CLEARANCE/DEMOLITION	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2261	CDBG - CV	R226	-- BLOCK GRANT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2280	Rental Rehabilitation	R225	-- COMMUNITY DEVELOPMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2290	UDAG Revolving	R225	-- COMMUNITY DEVELOPMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7110 PUBLIC FACILITY	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7116 U.S. DEPT OF AGRICULTURE GRANT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7120 ACQUISITION/DISPOSITION	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7140 PLANNING & MANAGEMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7150 ECONOMIC DEVELOPMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
	"	"	7160 CRA TAX INCENTIVE PROGRAM	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2310	EDI Special Grant	R225	-- COMMUNITY DEVELOPMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2320	Title IX EDA Loan Repayment	R225	-- COMMUNITY DEVELOPMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2340	Title IX EDA Business Loan	R225	-- COMMUNITY DEVELOPMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2350	Neighborhood Stabilization Grant	R235	-- GRANTS	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2351	Energy Conservation Block Grant	R235	-- GRANTS	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2352	HUD Lead Hazard Grant	R235	-- GRANTS	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2355	Habitat Conservation Grant	R235	GRANTS	GOVERNMENTAL	COMMUNITY ENVIRONMENT
2357	Victim of Crime Advocate (VOCA) Grant	R235	-- GRANTS	GOVERNMENTAL	GENERAL GOVERNMENT
2358	Coronavirus Relief Fund Grant	R235	-- GRANTS	GOVERNMENTAL	**PUBLIC HEALTH
2359	American Rescue Plan Grant	R235	-- GRANTS	GOVERNMENTAL	**GENERAL GOVERNMENT

**CITY OF LORAIN
ACTIVE FUND-DEPARTMENT-FUNCTION REFERENCE
FOR GAAP**

FUND		DEPT	SUB	DEPARTMENT/SUB-DEPARTMENT	FUND TYPE	FUNCTION
2360	Black River Dredge Reuse Facility	R235	--	GRANTS	GOVERNMENTAL	GENERAL GOVERNMENT
2361	Charging & Fueling Infrastructure Grant	R235	--	GRANTS	GOVERNMENTAL	TRANSPORTATION
2400	Heritage/Deerfield TIF Fund	R240	--	HERITAGE PUBLIC IMPROVEMENT	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2510	Litter Control	R251	--	LITTER CONTROL	GOVERNMENTAL	COMMUNITY ENVIRONMENT
2580	CHIP/HOME	R258	--	COMMUNITY HOUSING IMPROV PROGRAM (CHIP)	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2581	CHIP/HOME-ARP	R258	--	COMMUNITY HOUSING IMPROV PROGRAM (CHIP)	GOVERNMENTAL	ECONOMIC DEVELOPMENT
2585	Fire Levy	S500	--	FIRE	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
2590	Police Levy	S400	--	POLICE	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	"	1300	CIVILIAN	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
	"	"	1530	MARINE PATROL	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
2595	Police Special Revenue USDOJ Byrne Discretionary Grant	S400	--	POLICE	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
2596	Grant	S400	--	POLICE	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
2600	Law Enforcement	R260	--	LAW ENFORCEMENT	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
2650	Indigent Drivers Alcohol	R265	--	INDIGENT DRIVERS ALCOHOL	GOVERNMENTAL	GENERAL GOVERNMENT
2655	Indigent Drivers Monitoring	R265	--	INDIGENT DRIVERS ALCOHOL	GOVERNMENTAL	GENERAL GOVERNMENT
2700	Police Pension	R270	--	POLICE PENSION	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
2710	Fire Pension	R271	--	FIRE PENSION	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
2720	Cemetery Fund	R272	--	CEMETERY	GOVERNMENTAL	PUBLIC HEALTH
2730	Mandatory Drug Fund	R273	--	MANDATORY DRUG	GOVERNMENTAL	SECURITY OF PERSONS & PROPERTY
2780	Parkland Fund	R278	--	PARKLAND	GOVERNMENTAL	LEISURE
2800	Compensated Absences	R280	--	COMPENSATED ABSENCES	GOVERNMENTAL	N/A (TRANSFERS ONLY)
2810	Payroll Reserve	R281	--	PAYROLL RESERVE	GOVERNMENTAL	N/A (TRANSFERS ONLY)
2900	Dredge Reuse Facility	R290	--	DREDGE REUSE FACILITY	GOVERNMENTAL	TRANSPORTATION
8200	Waste Collection	T820	--	WASTE COLLECTION	GOVERNMENTAL	GENERAL GOVERNMENT
DEBT SERVICE FUNDS						
3010	General Obligation (G.O.) Bond Retirement	D301	--	BOND RETIREMENT	GOVERNMENTAL/DEBT SERVICE	GENERAL GOVERNMENT
	"	"	7190	RIVERFRONT URBAN RENEWAL TIF (DEBT SERVICE ONLY)	GOVERNMENTAL/DEBT SERVICE	GENERAL GOVERNMENT
	"	"	7191	LIGHTHOUSE VILLAGE URBAN RENEWAL TIF (DEBT SERVICE ONLY)	GOVERNMENTAL/DEBT SERVICE	GENERAL GOVERNMENT
	"	"	7192	HERITAGE/DEERFIELD TIF (DEBT SERVICE ONLY)	GOVERNMENTAL/DEBT SERVICE	GENERAL GOVERNMENT
3050	Special Assessment (S.A.) Bond Retirement	D305	--	SPECIAL ASSESSMENT	GOVERNMENTAL/DEBT SERVICE	GENERAL GOVERNMENT

**CITY OF LORAIN
ACTIVE FUND-DEPARTMENT-FUNCTION REFERENCE
FOR GAAP**

FUND	DEPT	SUB	DEPARTMENT/SUB-DEPARTMENT	FUND TYPE	FUNCTION
CAPITAL IMPROVEMENT FUNDS					
4010	Capital Improvements	C401	-- CAPITAL IMPROVEMENTS	GOVERNMENTAL	CAPITAL OUTLAY
	"	"	7193 BROADWAY/28TH ST. TIF (WALGREENS)	GOVERNMENTAL	CAPITAL OUTLAY
	"	"	7196 GROVE AVE. TIF (FAMILY DOLLAR)	GOVERNMENTAL	CAPITAL OUTLAY
	"	"	7197 3671 OBERLIN AVE. TIF (TACO BELL)	GOVERNMENTAL	CAPITAL OUTLAY
	"	"	7198 CLOVER TIF	GOVERNMENTAL	CAPITAL OUTLAY
	"	"	7199 OBERLIN/MEISTER RD. TIF (CVS)	GOVERNMENTAL	CAPITAL OUTLAY
	"	"	7200 SANDY SPRINGS TIF	GOVERNMENTAL	CAPITAL OUTLAY
	Street Improvement Bond- 2026	C402	-- STREET IMPROVEMENTS	GOVERNMENTAL	CAPITAL OUTLAY
4030	General Sewer	C403	-- GENERAL SEWER	GOVERNMENTAL	CAPITAL OUTLAY
4080	Municipal Court Improvements	C408	-- MUNICIPAL COURT	GOVERNMENTAL	CAPITAL OUTLAY
ENTERPRISE FUNDS					
6020	Water Works	P602	-- WATER WORKS	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	3180 ENGINEERING	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	4000 GENERAL ADMINISTRATION	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6100 ACCOUNTING	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6190 DISTRIBUTION MAINTENANCE	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6250 DEBT SERVICE	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6260 CAPITAL IMPROVEMENTS	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6440 PURIFICATION OPERATIONS	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
6060	Operations, Maintenance & Repair (O.M.&R.)-Water (5.5%)	P606	-- O.M.&R. - WATER	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
6130	Water Pollution Control	P613	-- WATER POLLUTION CONTROL (SEWER)	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	3180 ENGINEERING	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	4000 GENERAL ADMINISTRATION	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6100 ACCOUNTING	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6250 DEBT SERVICE	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6260 CAPITAL IMPROVEMENTS	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6310 PLANT OPERATIONS (BRWWTP)	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6420 PQM TREATMENT PLANT	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
	"	"	6460 MAINTENANCE OF SYSTEM	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
6160	Operations, Maintenance & Repair (O.M.&R.)-Sewer (12.5%)	P616	-- O.M.&R. - SEWER	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
6644	Water & Sewer Trust	P644	-- WATER & SEWER	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
8170	Lorain County Sewer User Fee	T817	-- COUNTY SEWER USER FEE	PROPRIETARY	N/A - PROPRIETARY/ENTERPRISE FUND
INTERNAL SERVICE FUNDS					
7010	Garage	I701	-- GARAGE	INTERNAL SERVICE	N/A-INTERNAL SERVICE FUND
7020	Hospitalization	I702	-- HOSPITALIZATION	INTERNAL SERVICE	N/A-INTERNAL SERVICE FUND

**CITY OF LORAIN
ACTIVE FUND-DEPARTMENT-FUNCTION REFERENCE
FOR GAAP**

FUND		DEPT	SUB	DEPARTMENT/SUB-DEPARTMENT	FUND TYPE	FUNCTION
CUSTODIAL FUNDS						
8120	Flexible Spending-Employee	T812	--	HOSPITALIZATION	FIDUCIARY	CUSTODIAL
8125	Workers Compensation	T125	--	WORKERS COMP	FIDUCIARY	N/A
8130	Life Insurance	T813	--	LIFE INSURANCE	FIDUCIARY	N/A
8135	O.B.E.S.	T135	--	O.B.E.S.	FIDUCIARY	N/A
8510	P.E.R.S.	T851	--	P.E.R.S.	FIDUCIARY	N/A
8560	Elyria Twsp. JEDD	A856	--	ELYRIA TWSP JEDD	FIDUCIARY	CUSTODIAL
8840	State Highway Patrol 45%	A840	--	STATE HIGHWAY PATROL 45%	FIDUCIARY	CUSTODIAL
8846	Municipal Courts	A846	--	MUNICIPAL COURT	GOVERNMENTAL/FIDUCIARY	GENERAL FUND (RECLASS GASB 84)/CUSTODIAL FUND
BUDGETARY STATEMENTS:						
COMBINED FOR REPORTING PURPOSES - GENERAL FUND						
COMBINED FOR REPORTING PURPOSES - MUNICIPAL COURT OPERATIONS						
COMBINED FOR REPORTING PURPOSES - COMMUNITY DEVELOPMENT						
COMBINED FOR REPORTING PURPOSES - POLICE LEVY						
COMBINED FOR REPORTING PURPOSES - CAPITAL IMPROVEMENTS						
COMBINED FOR REPORTING PURPOSES - WATER WORKS						
COMBINED FOR REPORTING PURPOSES - WATER POLLUTION CONTROL						
						** FUNCTION CAN VARY

I. Business vs. Governmental Accounting

- A.) Primary purpose and motivation of a business is profit. Focus is primarily on whether revenues earned are sufficient to cover related costs to generate a profit. In business there is a discernable relationship between what an individual pays and what that same individual receives.
- B.) Primary purpose and motivation of a government is providing services. Governments view the generation of financial resources as a means to an end rather than an end in itself. Focus is primarily on whether inflows of spendable resources are sufficient to cover outflows of spendable resources (balanced budget). There is typically little relationship between what a citizen pays in taxes and the specific services that same citizen receives from the government to which those taxes are paid.

II. Governmental Accounting System

- A.) Must make it possible to both:

- 1) Present fairly and with full disclosure the funds and activities of the governmental unit in conformity with generally accepted accounting principles (GAAP), and*
- 2) To determine and demonstrate compliance with finance-related legal and contractual provisions.*

- B.) The City's accounting system is organized and operated on a fund basis.

- 1) A fund is a fiscal and accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.*
- 2) Only the minimum number of funds are established and maintained in the City's financial system consistent with legal and operating requirements and sound financial administration. Unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.*

C.) Fund Categories

- 1) *Governmental Funds* – used to account for activities primarily supported by taxes, grants, and similar revenue sources.
 - A) *General Fund*
 - B) *Special Revenue Funds* – Street, Fire Levy, Police Levy, CDBG grant etc..
 - C) *Debt Service Funds* - G.O. & S. A. Bond Retirement
 - D) *Capital Projects Funds*
- 2) *Proprietary Funds* – used to account for activities that receive significant support from fees and charges.
 - A) *Water Fund*
 - B) *Water Pollution Control Fund*
- 3) *Internal Service Funds* – used to account for allocated shared goods and services of the City that are provided to other funds or departments. The government must be the primary participant, and the funds must function on a break-even basis over time.
 - A) *Garage Fund*
 - B) *Hospitalization Fund*
- 4) *Fiduciary/Custodial Funds* – used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government’s own programs (i.e. Worker’s Compensation, O.P.E.R.S., Lorain-Elyria Twsp JEDD, etc.)

D.) City Funds

- 1) *The City currently has 71 active funds of which 62 are legally required to be budgeted.*

III. Basis of Accounting

- A) The day-to-day operations of the City are recorded on the cash basis of accounting. Only amounts actually received or paid in the calendar year are recorded in the general ledger.
- B) Financial statements are prepared using a combination of modified accrual and full accrual basis as required by GAAP. Simply put, this basis of accounting records receipts when earned/receivable and expenditures when due/payable, not when actually received or paid.

Source: Governmental Accounting, Auditing, and Financial Reporting-Government Finance Officers Association, Stephen J. Gauthier