

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
DEBT SERVICE FUND										
BUDGETED CASH	02-998-3101	CASH	2,979,236.58	2,162,230.76	989,001.87	395,286.92	39.97%	1,592,456.78	61.02%	
BUDGETED CASH	02-998-3250	INVESTMENTS (UNRESTRICTED)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	02-998-3512	DUE FROM COUNTY TREASURER	1,500.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH		BUDGETED CASH TOTAL	2,980,736.58	2,162,230.76	989,001.87	395,286.92	39.97%	1,592,456.78	61.02%	
PROPERTY TAX	02-022-4001	AD VALOREM TAXES	292,389.03	249,253.20	301,938.24	225,367.25	74.64%	503,998.19	66.92%	Previous PSB
PROPERTY TAX	02-022-4002	INTEREST ON TAXES	200.00	542.15	500.00	3,326.96	665.39%	1,500.00	200.00%	
PROPERTY TAX	02-022-4005	MOTOR VEHICLE TAXES	4,500.00	5,086.69	5,000.00	5,210.94	104.22%	5,000.00	0.00%	
PROPERTY TAX	02-022-4006	MOTOR VEHICLE RENTAL TAX	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
PROPERTY TAX	02-022-4008	PRO RATE MOTOR VEHICLE TAX	100.00	610.01	500.00	668.99	133.80%	600.00	20.00%	
PROPERTY TAX		PROPERTY TAX TOTAL	297,189.03	255,492.05	307,938.24	234,574.14	76.18%	511,098.19	65.97%	
OTHER LOCAL TAX	02-022-4101	IN LIEU OF TAXES	4,000.00	10,971.22	9,500.00	11,672.00	122.86%	10,000.00	5.26%	
OTHER LOCAL TAX	02-022-4102	CARLINE TAX	30.00	74.56	60.00	86.45	144.08%	70.00	16.67%	
OTHER LOCAL TAX	02-022-4104	PROPERTY TAX CREDIT	1,000.00	18,067.32	18,000.00	24,271.50	134.84%	18,000.00	0.00%	
OTHER LOCAL TAX	02-022-4105	HOMESTEAD EXEMPTION	1,000.00	11,594.46	10,000.00	6,495.50	64.96%	7,000.00	-30.00%	
OTHER LOCAL TAX	02-022-4110	SPECIAL ASSESSMENTS PRIN	675,000.00	218,086.55	675,000.00	369,158.90	54.69%	394,852.00	-41.50%	Northern View; Deerfield Landing Ln; Southern Hills
OTHER LOCAL TAX	02-022-4113	SPECIAL ASSESSMENTS DELINQ INT	500.00	23.05	500.00	667.66	133.53%	500.00	0.00%	
OTHER LOCAL TAX	02-022-4114	SPECIAL ASSESSMENTS INT	70,000.00	53,595.04	70,000.00	167,263.80	238.95%	225,500.00	222.14%	Northern View; Deerfield Landing Ln; Southern Hills
OTHER LOCAL TAX		OTHER LOCAL TAX TOTAL	751,530.00	312,412.20	783,060.00	579,615.81	74.02%	655,922.00	-16.24%	
MISC. REVENUE	02-022-4504	INTEREST	3,000.00	3,476.76	4,000.00	931.00	23.28%	3,000.00	-25.00%	
MISC. REVENUE	02-022-4508	MISC REIMBURSEMENT	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
MISC. REVENUE	02-022-4512	SALE OF LAND	35,000.00	-49,000.00	35,000.00	0.00	0.00%	100.00	-99.71%	
MISC. REVENUE	02-022-4520	MISC REIMBURSE TAX CERT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	02-022-4530	DEVELOPERS DOWN PAYMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE		MISC. REVENUE TOTAL	38,100.00	-45,523.24	39,100.00	931.00	2.38%	3,200.00	-91.82%	
DEBT SERVICE	02-022-4605	BOND PROCEEDS	0.00	0.00	12,677,000.00	2,450,000.00	19.33%	12,230,000.00	-3.53%	FY25 bond: \$1.1M for PD PSB items in FY25 and \$1.35M in FY27 for Fire Pumper Truck in early fall 2027. FY26 budget for new subdivisions.
DEBT SERVICE	02-022-4606	BOND ISSUE PREMIUM	0.00	0.00	0.00	45,000.00	45000.00%	0.00	0.00%	
DEBT SERVICE		DEBT SERVICE TOTAL	0.00	0.00	12,677,000.00	2,495,000.00	19.68%	12,230,000.00	-3.53%	
TRANSFER IN OF FUNDS	02-022-4782	TRANS FROM KENO	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	02-022-4790	TRANS FROM TIF4	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	02-022-4791	TRANS FROM SALE TAX 2005/RLF	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	02-022-4792	TRANS FROM SALE TAX PS SAFE BD	0.00	0.00	0.00	0.00	0.00%	300,000.00	300000.00%	PSB Support
TRANSFER IN OF FUNDS	02-022-4793	TRANSFER IN REG WARR	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS		TRANSFER IN OF FUNDS TOTAL	0.00	0.00	0.00	0.00	0.00%	300,000.00	300000.00%	
		TOTAL REVENUE	4,067,555.61	2,684,611.77	14,796,100.11	3,705,407.87	25.04%	15,292,676.97	3.36%	
OPERATING EXPENSE	02-022-5227	SOFTWARE MAINTENANCE	3,500.00	5,782.98	3,500.00	7,334.95	209.57%	7,000.00	100.00%	
OPERATING EXPENSE	02-022-5258	OTHER OPERATING EXPENSE	500.00	0.00	500.00	0.00	0.00%	100.00	-80.00%	
OPERATING EXPENSE	02-022-5262	COUNTY TREASURER COMMISSIONS	2,797.80	2,613.88	4,000.00	2,612.12	65.30%	3,000.00	-25.00%	
OPERATING EXPENSE	02-022-5290	ISSUE FEE (Underwriter Fee)	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
OPERATING EXPENSE	02-022-5292	PURCHASE OF LAND	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	02-022-5293	PAYMENT TO ANGELS SHARE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	6,897.80	8,396.86	8,100.00	9,947.07	122.80%	10,200.00	25.93%	
CAPITAL IMPROVEMENTS	02-022-5521	OTHER CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	

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TRANSFER OUT OF FUNDS	02-022-6301	TRANS TO WATER	100,000.00	100,000.00	1,100,000.00	0.00	0.00%	1,100,000.00	0.00%	If needed due to new subdivisions.
TRANSFER OUT OF FUNDS	02-022-6302	TRANS TO SEWER	200,000.00	200,000.00	1,500,000.00	0.00	0.00%	1,500,000.00	0.00%	If needed due to new subdivisions.
TRANSFER OUT OF FUNDS	02-022-6303	TRANS TO STREET	300,000.00	300,000.00	9,000,000.00	0.00	0.00%	9,630,000.00	7.00%	If needed due to new subdivisions.
TRANSFER OUT OF FUNDS	02-022-6320	TRANS TO GENERAL	0.00	0.00	1,077,000.00	1,100,000.00	102.14%	0.00	-100.00%	FY25 PD PSB Funds. (FY27 \$1.35M for FD Pumper in early fall.)
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	600,000.00	600,000.00	12,677,000.00	1,100,000.00	8.68%	12,230,000.00	-3.53%	
DEBT SERVICE	02-022-7300	WARRANT PRINCIPAL PMNT	250,000.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
DEBT SERVICE	02-022-7301	WARRANT PAYMENT INTEREST	10,000.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
DEBT SERVICE	02-022-7302	BOND PAYMENT PRINCIPAL	410,000.00	695,000.00	705,000.00	705,000.00	100.00%	750,000.00	6.38%	
DEBT SERVICE	02-022-7303	BOND PAYMENT INTEREST	281,380.00	292,231.26	276,545.01	276,545.01	100.00%	350,054.09	26.58%	1100054.09
DEBT SERVICE	02-022-7304	BOND ISSUE FEE (Bond Council)	5,000.00	0.00	190,155.00	20,000.00	10.52%	20,000.00	-89.48%	
DEBT SERVICE	02-022-7315	OTHER DEBT SERVICE EXP	0.00	2,710.72	0.00	1,459.01	1459.01%	0.00	0.00%	
DEBT SERVICE		DEBT SERVICE TOTAL	956,380.00	989,941.98	1,171,700.01	1,003,004.02	85.60%	1,120,054.09	-4.41%	
REQUIREMENTS	02-022-9009	NECESSARY CASH RESERVE	2,504,277.81	0.00	939,300.10	0.00	0.00%	1,932,422.88	105.73%	FY27 \$1.35M for FD Pumper
		REQUIREMENTS TOTAL	2,504,277.81	0.00	939,300.10	0.00	0.00%	1,932,422.88	105.73%	
		TOTAL EXPENSES	4,067,555.61	1,598,338.84	14,796,100.11	2,112,951.09	14.28%	15,292,676.97	3.36%	
		DEBT SERVICE TOTAL	0.00	1,086,272.93	0.00	1,592,456.78		-		