

Debt Service Fund	ACCOUNT #	NAME	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Estimate	% Estimate vs Budget	FY27 Budget Request	% Change FY27 vs FY26 Budget	FY2027 Notes
BUDGETED CASH	02-998-3101	CASH	989,001.87	395,325.69	1,592,456.78	1,786,328.00	100.00%	1,574,174.00	98.85%	Cash as of 6/1/2026
BUDGETED CASH	02-998-3250	INVESTMENTS (UNRESTRICTED)	-	-	-	-	0.00%	-	0.00%	
BUDGETED CASH	02-998-3512	DUE FROM COUNTY TREASURER	-	-	-	-	0.00%	-	0.00%	
BUDGETED CASH		BUDGETED CASH TOTAL	989,001.87	395,325.69	1,592,456.78	1,786,328.00	100.00%	1,574,174.00	43.43%	
PROPERTY TAX	02-022-4001	AD VALOREM TAXES	301,938.24	238,036.90	503,998.19	300,000.00	59.52%	811,765.00	161.07%	
PROPERTY TAX	02-022-4002	INTEREST ON TAXES	500.00	2,819.38	1,500.00	1,500.00	100.00%	1,500.00	100.00%	
PROPERTY TAX	02-022-4005	MOTOR VEHICLE TAXES	5,000.00	5,390.73	5,000.00	5,000.00	100.00%	5,000.00	100.00%	
PROPERTY TAX	02-022-4006	MOTOR VEHICLE RENTAL TAX	-	-	-	-	0.00%	-	0.00%	
PROPERTY TAX	02-022-4008	PRO RATE MOTOR VEHICLE TAX	500.00	648.52	600.00	600.00	100.00%	600.00	100.00%	
PROPERTY TAX		PROPERTY TAX TOTAL	307,938.24	246,895.53	511,098.19	307,100.00	60.09%	818,865.00	160.22%	
OTHER LOCAL TAX	02-022-4101	IN LIEU OF TAXES	9,500.00	11,671.53	10,000.00	10,000.00	100.00%	10,000.00	100.00%	
OTHER LOCAL TAX	02-022-4102	CARLINE TAX	60.00	73.87	70.00	70.00	100.00%	70.00	100.00%	
OTHER LOCAL TAX	02-022-4104	PROPERTY TAX CREDIT	18,000.00	22,064.18	18,000.00	36,000.00	200.00%	25,000.00	138.89%	
OTHER LOCAL TAX	02-022-4105	HOMESTEAD EXEMPTION	10,000.00	9,842.25	7,000.00	7,000.00	100.00%	10,000.00	142.86%	
OTHER LOCAL TAX	02-022-4110	SPECIAL ASSESSMENTS PRIN	675,000.00	401,068.61	394,852.00	721,988.00	182.85%	300,000.00	75.98%	Northern View; Deerfield Landing Ln; Southern Hills - FY26 Includes J Ericksen PIF - FY27 Proposes using \$200,000 of J Ericksen Payoff
OTHER LOCAL TAX	02-022-4113	SPECIAL ASSESSMENTS DELINQ INT	500.00	1,505.98	500.00	1,000.00	200.00%	1,000.00	200.00%	
OTHER LOCAL TAX	02-022-4114	SPECIAL ASSESSMENTS INT	70,000.00	157,240.29	225,500.00	36,690.00	16.27%	121,289.00	53.79%	Northern View; Deerfield Landing Ln; Southern Hills - FY26 Includes J Ericksen PIF - FY27 Proposes using \$80,000 of J Ericksen Payoff
OTHER LOCAL TAX		OTHER LOCAL TAX TOTAL	783,060.00	603,466.71	655,922.00	812,748.00	123.91%	467,359.00	71.25%	
MISC. REVENUE	02-022-4504	INTEREST	4,000.00	2,001.92	3,000.00	3,000.00	100.00%	3,000.00	100.00%	
MISC. REVENUE	02-022-4508	MISC REIMBURSEMENT	100.00	-	100.00	-	0.00%	-	0.00%	
MISC. REVENUE	02-022-4512	SALE OF LAND	35,000.00	-	100.00	-	0.00%	-	0.00%	
MISC. REVENUE	02-022-4520	MISC REIMBURSE TAX CERT	-	-	-	-	0.00%	-	0.00%	
MISC. REVENUE	02-022-4530	DEVELOPERS DOWN PAYMENT	-	-	-	-	0.00%	-	0.00%	
MISC. REVENUE		MISC. REVENUE TOTAL	39,100.00	2,001.92	3,200.00	3,000.00	93.75%	3,000.00	93.75%	
DEBT SERVICE	02-022-4605	BOND PROCEEDS	12,677,000.00	2,450,000.00	12,230,000.00	-	0.00%	12,230,000.00	100.00%	12.23M trans to sewer, sewer, street for developments
DEBT SERVICE	02-022-4606	BOND ISSUE PREMIUM	-	-	-	-	0.00%	-	0.00%	
DEBT SERVICE		DEBT SERVICE TOTAL	12,677,000.00	2,450,000.00	12,230,000.00	-	0.00%	12,230,000.00	100.00%	
TRANSFER IN OF FUNDS	02-022-4782	TRANS FROM KENO	-	-	-	-	0.00%	-	0.00%	
TRANSFER IN OF FUNDS	02-022-4790	TRANS FROM TIF4	-	-	-	-	0.00%	-	0.00%	
TRANSFER IN OF FUNDS	02-022-4791	TRANS FROM SALE TAX 2005/RLF	-	-	-	-	0.00%	-	0.00%	
TRANSFER IN OF FUNDS	02-022-4792	TRANS FROM SALE TAX PS SAFE BD	-	-	300,000.00	-	0.00%	-	0.00%	
TRANSFER IN OF FUNDS	02-022-4793	TRANSFER IN REG WARR	-	-	-	-	0.00%	-	0.00%	
TRANSFER IN OF FUNDS		TRANSFER IN OF FUNDS TOTAL	-	-	300,000.00	-	0.00%	-	0.00%	
		TOTAL REVENUE	14,796,100.11	3,697,689.85	15,292,676.97	2,909,176.00	19.02%	15,093,398.00	98.70%	

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OPERATING EXPENSE	02-022-5227	SOFTWARE MAINTENANCE	3,500.00	5,515.46	7,000.00	2,000.00	28.57%	5,000.00	71.43%	
OPERATING EXPENSE	02-022-5258	OTHER OPERATING EXPENSE	500.00	-	100.00	-	0.00%	100.00	100.00%	
OPERATING EXPENSE	02-022-5262	COUNTY TREASURER COMMISSIONS	4,000.00	2,506.96	3,000.00	3,000.00	100.00%	3,000.00	100.00%	
OPERATING EXPENSE	02-022-5290	ISSUE FEE (Underwriter Fee)	100.00	31,940.00	100.00	-	0.00%	-	0.00%	
OPERATING EXPENSE	02-022-5292	PURCHASE OF LAND	-	-	-	-	0.00%	-	0.00%	
OPERATING EXPENSE	02-022-5293	PAYMENT TO ANGELS SHARE	-	-	-	-	0.00%	-	0.00%	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	8,100.00	39,962.42	10,200.00	5,000.00	49.02%	8,100.00	79.41%	
CAPITAL IMPROVEMENTS	02-022-5521	OTHER CAPITAL EXPENSES	-	-	-	-	0.00%	-	0.00%	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	-	-	-	-	0.00%	-	0.00%	
TRANSFER OUT OF FUNDS	02-022-6301	TRANS TO WATER	1,100,000.00	-	1,100,000.00	-	0.00%	1,100,000.00	100.00%	If needed due to new subdivisions.
TRANSFER OUT OF FUNDS	02-022-6302	TRANS TO SEWER	1,500,000.00	-	1,500,000.00	-	0.00%	1,500,000.00	100.00%	If needed due to new subdivisions.
TRANSFER OUT OF FUNDS	02-022-6303	TRANS TO STREET	9,000,000.00	-	9,630,000.00	-	0.00%	9,630,000.00	100.00%	If needed due to new subdivisions.
TRANSFER OUT OF FUNDS	02-022-6320	TRANS TO GENERAL	1,077,000.00	784,000.00	-	1,525,000.00	360000.00%	920,000.00	0.00%	FY25 PD PSB Funds. (FY26 - Assumes PD portion fully expended) (FY27 \$1.35M for FD Pumper in early fall-400k equip truck.)
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	12,677,000.00	784,000.00	12,230,000.00	1,525,000.00	12.47%	13,150,000.00	107.52%	
DEBT SERVICE	02-022-7300	WARRANT PRINCIPAL PMNT	-	-	-	-	0.00%	-	0.00%	
DEBT SERVICE	02-022-7301	WARRANT PAYMENT INTEREST	-	-	-	-	0.00%	-	0.00%	
DEBT SERVICE	02-022-7302	BOND PAYMENT PRINCIPAL	705,000.00	705,000.00	750,000.00	750,000.00	100.00%	891,732.00	118.90%	Increase P/S Bond pmts
DEBT SERVICE	02-022-7303	BOND PAYMENT INTEREST	276,545.01	276,545.01	350,054.09	350,054.09	100.00%	389,392.00	111.24%	Increase P/S Bond pmts
DEBT SERVICE	02-022-7304	BOND ISSUE FEE (Bond Council)	190,155.00	-	20,000.00	-	0.00%	-	0.00%	
DEBT SERVICE	02-022-7315	OTHER DEBT SERVICE EXP	-	1,096.22	-	-	0.00%	-	0.00%	
DEBT SERVICE		DEBT SERVICE TOTAL	1,171,700.01	982,641.23	1,120,054.09	1,100,054.09	98.21%	1,281,124.00	114.38%	
REQUIREMENTS	02-022-9009	NECESSARY CASH RESERVE	939,300.10	-	1,932,422.88	-	0.00%	-	0.00%	
		REQUIREMENTS TOTAL	939,300.10	-	1,932,422.88	-	0.00%	-	0.00%	
		TOTAL EXPENSES	14,796,100.11	1,806,603.65	15,292,676.97	2,630,054.09	17.20%	14,439,224.00	94.42%	
		DEBT SERVICE TOTAL	0.00	1,891,086.20	-	279,121.91	0.00%	654,174.00	0.00%	Reduced Revenue - PS Bond

								920,000.00	P/S Bond Expense
								654,174.00	Beginning balance - P/S Bond Expense
									Should be ending balance
02-022-7302	2025 Public Safety	175,000.00							
	2017 VP Refunding Bonds	230,000.00							
	2022 VP General Obligation Bonds	230,000.00							
	2015 VP Refunding Bonds	-	Special Assessments						
	2018 Public Safety Equipment	65,000.00	Pd in FY26			1,281,124.00	Total Debt		
	2020 VP Various Purpose Bonds	126,732.00				422,289.00	Minus Spec Assmts revenue = to Spec Assmts debt		
	2020A VP Various Purpose Bonds	65,000.00				47,070.00	Minus (other revenues-other expenses)		
		891,732.00				811,765.00	Total Property tax needed		
02-022-7303	2025 Public Safety	84,390.00				2,445,000.00	Debt Service Bond Total		
	2017 VP Refunding Bonds	27,743.00				780,000.00	exp trans out 1 - PD		
	2022 VP General Obligation Bonds	192,289.00	Special Assessments			425,000.00	exp trans out 2 - Fire Equip Truck		
	2015 VP Refunding Bonds	-	Pd in FY26			320,000.00	exp trans out 2 - PD (not processed yet)(This FY though)		
	2018 Public Safety Equipment	5,098.00				920,000.00			
	2020 VP Various Purpose Bonds	59,533.00							
	2020A VP Various Purpose Bonds	20,339.00							
		389,392.00							