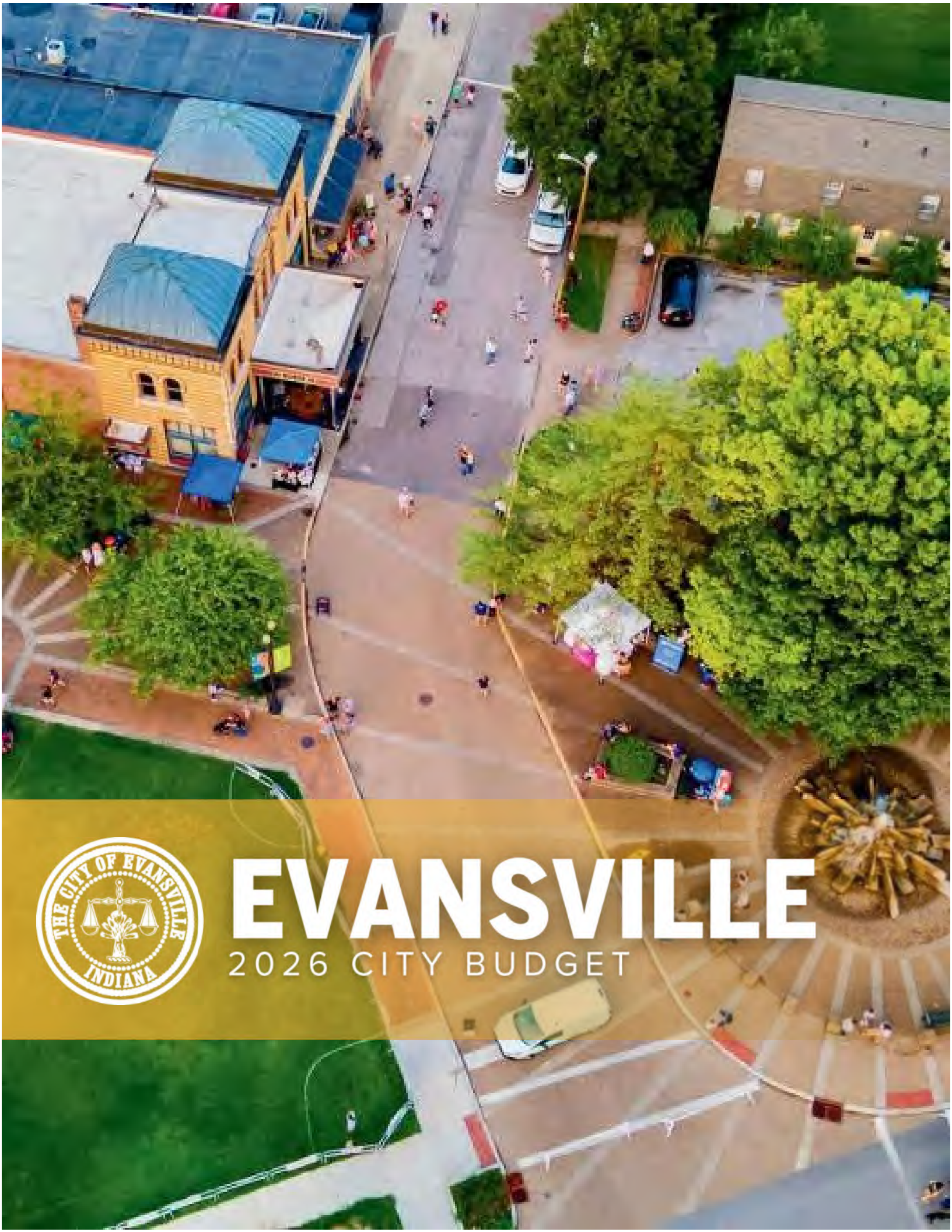


EVANSVILLE

2026 CITY BUDGET

City of Evansville, Indiana

Fiscal Year 2026 Budget

Mayor

Stephanie Terry

Deputy Mayor

Lindsay Synder

City Clerk

Laura Windhorst

City Council

Ward 1 Ben Trockman, President

Ward 2 Rita Taylor

Ward 3 Zac Heronemus,

Ward 4 Tanisha Carothers

Ward 5 Angela Koehler Lindsey

Ward 6 Jim Brinkmeyer

At-Large Mary Allen

At-Large Courtney Johnson

At-Large Paul Green, Vice President

City of Evansville 2026 Budget

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***Evansville Mayor Stephanie Terry*: Sept. 9 Budget Introduction**

Good afternoon, Councilmembers and residents.

Before I talk about the budget, I want to reframe how we think about it. I want to tell you about the families I've met or talked to this year, like a mother whose daughter is a student at Reitz and was able to use our Summer Ride program to get to her first job and join a youth group. I met a little girl turning seven who couldn't wait to play at Garvin Park for the first time, just a block from her home. And I spoke with a family who told me how much safer they feel now that a long-blighted house near them was torn down, ending the gatherings that made their neighborhood uneasy.

These are small moments, but together they remind us why this work matters. A city budget isn't just about the numbers, it's about making choices that open doors, create joy, and build safety for our families and neighborhoods. It's about ensuring Evansville keeps moving forward in ways people can feel in their daily lives.

I want to begin by expressing my appreciation to each of you for your strong collaboration in stewarding our resources. By reviewing and approving the annual budget, you play a vital role in ensuring that we allocate resources responsibly, and in accordance with our city's values. I also want to thank my team—Robert Gunter and his staff in the Controller's Office, my team in the Mayor's Office, our department heads, and especially the 1,300 men and women who work for the City of Evansville. Your daily work makes life better for over 117,000 residents.

Over the past year, we've listened closely to residents, families, and community groups. The priorities they shared with us are reflected in this budget:
· Safe and reliable roads
· Strong public safety
· Housing
· Parks and community spaces that serve families
· Modernized technology that helps us operate more efficiently

Investing in these areas strengthens our neighborhoods and positions Evansville as a city where both families and businesses can thrive.

The proposed 2026 general fund budget totaling $140.2 million is about taking care of the basics. It's about maintaining the services people depend on every day. It is a 1.6%

increase compared to this year's budget. That increase reflects our commitment to honoring contracts, meeting cost-of-living adjustments, and covering rising costs in supplies, materials, equipment, and utilities … because yes, city departments are also paying those higher utility bills.

One of my goals in crafting the 2026 budget was to increase transparency by increasing the opportunity for public feedback into the process. While turnout for the first citywide budget forum in April, and the first citywide budget survey last month, were limited, the feedback we did receive aligned with what we consistently hear during neighborhood association meetings, traveling city hall, and daily conversations is take care of the basics: roads, safety, housing, and parks. Moving forward we will build upon what we established this year, committing to reinforcing the opportunities residents have to engage in the budget development process beyond public hearings.

This year is almost over and I'm pleased to say we have made historic investments in Evansville. We doubled our Affordable Housing Trust Fund allocation, helping repair homes for families who couldn't afford it and supporting new affordable housing development projects. In just the first year, we had the opportunity to impact nearly 100 households with these funds - and we're just getting started.

This year, we also fought blight. As of today, we have demolished more than twice as many properties in 2025 than we did in 2024 - and again, we're still going. We nearly doubled our road paving budget, resurfacing 8.3 miles of roadway and sealing another 17 miles to extend their lifespan. We invested in public safety with record police and fire contracts, and we funded the first new fire station in nearly 25 years. We also improved neighborhood parks with new and safe playground equipment, splash pads, last month, the Parks Board received bids for new irrigation systems at our city golf courses, and for a new HVAC system at Swonder Ice Arena.

In short: the current budget focused on the people and places of Evansville. It was about taking care of what we have, and the results are not abstract numbers. They are real improvements in people's lives. But it's also a great reminder that the things we talk about here, and the decisions we make in this room, have the opportunity to make a tremendous impact on the community at large.

Now the challenge before us…Putting together the 2026 budget has been more difficult. Senate Enrolled Act 1 gives the average homeowner in Evansville a $300 reduction on their property tax bill. On its surface, that's a great thing; I don't think it's any secret that people are struggling in many ways right now and some form of relief is welcomed.

SEA 1 provides property tax relief, but the side effect is reduced revenue for cities across Indiana. For Evansville, that means a $4.1 million cut to our general fund next year. About half of our general fund comes from property taxes.

Across Indiana, mayors are tightening belts in the wake of SEA 1. Cities are scaling back, finding new efficiencies, and making tough choices.

We are prepared to do the same—because we have to.

70% of our General Fund supports public safety - mostly salaries for our police officers, for our firefighters, for our dispatchers … and, beginning next year, for our EMS workers. The services these men and women provide are non-negotiable; so is paying them appropriately. Which means we need to find a way to fill the funding gap created by SEA 1.

The state legislature did include a couple of options in SEA 1. One option is for counties to dedicate part of the new public safety income tax rate — up to four-tenths of a percent — and share that revenue with cities to help fill the gap.

Another option, starting in 2028, is for cities themselves to adopt a municipal income tax of up to 1.2%. You'll notice I haven't asked you to consider that, because I don't believe raising your local income tax should be our first solution.

Both of the state's solutions shift the burden of their decisions to the local level. And to be clear, if we take the solutions they offer, the average homeowner will see an increase in their overall tax burden; they might save $300 in property taxes, but will almost certainly pay more than that in increased income taxes.

And if you don't own your home - if you're a renter? It's even worse, because you likely won't see any benefit from the property tax cut … but you'll still see the income tax increase.

That creates more burden than relief.

I want to be clear: This budget proposal does not include an income tax increase. We will not balance this budget by placing a heavier burden on working families.

So what will we do? We know we can't control what the state does; but we can control how we respond. And we will respond by balancing our budget using three strategies:

1. **Smart use of our reserves**- This year, we are proposing the use of casino reserves to protect essential services and jobs. This is a temporary strategy, not one we intend to rely on year after year. Over the next year, we will continue cutting inefficiencies and pushing for the state legislature to fix SEA 1.

2. **Cost-saving measures and efficiencies**- We are tightening spending, cutting $19 million from capital requests. Our proposed capital investment for 2026 is $89.7 million. We are pressing pause on purchasing several city vehicles that are due for replacement. Projects like improvements to Zoo facilities and Virginia Street reconstruction are on hold. We are reducing reliance on outside contractors

by bringing more work in-house. We are reviewing redundancies in postage, drug testing, and background checks to cut unnecessary costs. We are pausing new position requests for 2026 and managing vacancies strategically through attrition. We are managing the 118 full-time vacancies in this budget, primarily in public safety, using those strategically to cover overtime while still meeting service needs.

These steps are about long-term stewardship—taking care of what we have, avoiding duplication, and keeping Evansville financially stable.

3. **Innovation and future revenue growth**
    a. We are bringing Emergency Medical Services in-house under the Evansville Fire Department, a move expected to fully pay for itself by 2028 and then generate $3.5 million annually.

    b. We have pivoted to a smarter water solution, renovating our existing plant and blending groundwater—saving $100 million upfront and about $2 million annually. We anticipate some of that savings to be passed on to our ratepayers; while we will see one more rate increase next year, based on an IURC rate case from 2022, we are hopeful that this will delay any future rate increases by making them unnecessary for this project.

    c. We are also restructuring departments to improve service delivery, transitioning Animal Control into a standalone department, In 2026 we will also take steps to separate METS into its own department laying the groundwork to explore a regional transit authority with our partners, making transit more effective and sustainable across the region

Throughout this process, I also have received several questions about our city's overall financial health. I'd like to address those:

Evansville carries more than $1 billion in debt, most tied to utility federal mandates that every city has to comply with. But no new bonds will be issued from the General Fund in 2026. Our strong bond ratings—A+ from S&P and A1 from Moody's—reflect responsible financial management today. We know that may not be the case moving forward if systemic changes aren't made - including changes to SEA 1.

2026 is going to be tight. That's the plain truth.

But this budget navigates those challenges, while maintaining our commitment to public safety, housing, infrastructure, parks, and transit. It is a responsible plan that acknowledges our challenges, makes hard choices, and invests where Evansville needs it most.

More specifically, when you review this budget, you will see:

- $1 million in the Affordable Housing Trust Fund – a community development investment we need both to close our city's housing gap, and to help revitalize neighborhoods across the city.

- A $1 million increase for paving and road safety improvements. This, coupled with the approval of the wheel tax, will give us a boost to increase the number of projects we can complete.

- An investment in security tools, improving our cybersecurity protections and digital technology.

- In addition to the $24M bond funds that continue to be utilized, this budget maintains our commitment to neighborhood parks investing $300,000 in improvements -benches, playground equipment and lighting.

- And this budget keeps our METS Micro program on those roads with an $880,000 investment. Unfortunately, we won't be able to expand the program to the entire city - that was part of the $20 Million EPA grant we were awarded at the end of 2024, but that was award terminated by the federal government earlier this year. But we will be able to maintain the current level of service, which has been incredibly popular. So far this year, people in Evansville have taken 38,688 rides on METS Micro - up from 22,674 in the same time period last year. And later this month, we will be expanding the program into at least one new area.

Councilors, please be reminded this budget is not just about balancing numbers, it is about balancing responsibility with vision. It acknowledges the real challenges we face, and it answers them with discipline, creativity, and accountability. It prioritizes what matters most: safe streets, strong neighborhoods, housing that families can afford, parks where children can play, and a government that spends wisely.

Yes, SEA 1 has made this year more difficult, but difficulty does not define us—how we respond it, does. We are protecting what we have, investing in the future, and respecting the responsibility taxpayers have given us to use their dollars wisely.

So I ask for your partnership. Let's continue to serve with integrity. Let's make decisions that reflect our city values- trust, respect, innovation, teamwork, and quality. And let's keep building a city that does not just endure challenge but turns it into opportunity.

Together, we will get through this. Together, we will keep Evansville moving forward.

The Budget Process

The City's budget is adopted following Indiana Code 36-4-7: *City Budget Procedures and Compensation of Officers and Employees*: https://iga.in.gov/laws/2025/ic/titles/36#36-4-7 The budget is adopted on the cash basis which is the same basis of accounting for all funds except the Water and Sewer Utilities budgets which use accrual basis. The annual Financial Statements and Federal Compliance Audits report are presented using the economic resources measurement focus and the accrual basis of accounting. The budget presented includes fewer funds than are presented in the audited financial statements. The primary focus for the 2026 Municipal Budget document is to present the major funds and those of greatest interest to the readers.

Budgetary controls

The Civil City of Evansville budgetary control, for those funds where the Common Council legally adopts budgets, is maintained at the departmental or major category level. The annual budgetary sequence of events for the City contains several review points. Departments prepare draft budgets starting in the spring for the next fiscal year incorporating a set of assumptions provided by the Finance Department. These budget requests are subjected to internal review and modification before a budget ordinance is prepared for introduction to the Common Council in September.

Community Input

Generally, budget reviews are held throughout August and September in Common Council sessions. Beyond the public and televised Common Council sessions, there is a legal public hearing held as part of the budget process at which citizens may provide the administration and the Common Council with their comments concerning the budget. A community budget forum was hosted by the city at the local library. Public input was gathered and incorporated into the 2026 budget.

By state law, the Common Council must pass the budget by November 1st of each year. After that action, the Indiana Department of Local Government Finance (DLGF) holds a final budget hearing, review, and modification in December of each year prior to issuing a formal budget approval order in January. Within this four-month process, there is ample opportunity for oversight and public input. Additional appropriation or transfer requests are controlled at the major category level and must be supported by available cash balances. The Department of Local Government Finance must approve any additional appropriations to those funds when the Common Council adopts a legal budget.

In funds where the cash basis of accounting is used, expenditures are measured against available appropriations by encumbrance of purchase orders. For budget purposes, expenditures are recognized in the year encumbered. Under Indiana statute, certain open purchase orders at the end of a fiscal year, to the extent of available budgetary spending authority, can be added to the subsequent year's budget. Otherwise, the funds are released and revert to the unencumbered fund balance.

The Budget Process

The budgetary process for the Evansville Water Utility District is different from that of the Civil City or governmental operations. The oversight body for the water utility operations under Indiana statute is the Evansville Utility Board and the Indiana Utility Regulatory Commission (IURC). On a schedule that runs about a month behind the Civil City budget process before the Common Council, the Evansville Utility Board reviews and approves the utility budgets which are then submitted to the IURC for final approval.

Indiana Code 36-4-7-8 addresses additional appropriations or decrease: "After the passage of the appropriation ordinance, the city legislative body may, on the recommendation of the city executive, make further or additional appropriations by ordinance, unless their result is to increase the tax levy set under IC 6-1.1-17. The legislative body may, by ordinance, decrease any appropriation. The executive may, by executive order, decrease the appropriation made for any executive department."

Additional appropriation requests and transfers are controlled at the major category level.

Internal Controls

The management of the City of Evansville is responsible for establishing and maintaining a system of internal financial controls that account for and safeguard the assets of the City from loss, theft, and misuse. The internal financial control system must allow for compilation of data in a way financial statements can be prepared efficiently in conformance with the regulatory basis of accounting and governmental accounting standards.

The state of Indiana passed Indiana code section 5-11-10.5-1 mandating local units of government to create and certify a system of internal control. The City of Evansville Common Council enacted Resolution C-2016-12 on June 29, 2016, to ratify the City's enactment and implementation of internal control procedures and training for employees. Also enacted was concurrent Resolution C-2016-13 regarding the reporting of material variances, loss, shortages or theft of public funds. Accordingly, under the current adopted procedures we believe that the City's internal financial controls adequately safeguard assets and provide reasonable assurance of properly recorded financial transactions at an appropriate level of expense and effort.

The City consults with the Indiana State Board of Accounts, not only during audits, but also during the year on these and other matters. As a result, we believe that we have established a proactive, positive relationship with our auditors that works to increase the quality of the City's financial reporting and internal control system.

External Audit Function

The Indiana State Board of Accounts (SBOA) conducts a financial audit of the City of Evansville annually. In addition, the SBOA audits the City for compliance with the federal Office of Management and Budget Circular A-133 as empowered in the Single Audit Act of 1984, as amended, relative to the federal financial assistance received. As allowed by statute, an independent private accounting firm can audit the City and component units of the City with the permission of and under the supervision of the SBOA.

The financial statements of the Evansville Utilities operation, including the Water District and Municipal Sewage Works and enterprise funds are also audited by the Indiana State Board of Accounts.

CITY OF EVANSVILLE 2026 BUDGET
FINANCE COMMITTEE BUDGET REVIEW & PRESENTATION SCHEDULE

August 27, 2025 – 3:00 PM, Room 301, Civic Center

3:00 pm	Joint Department Budget Presentation – City and County Councils
	Levee
	Animal Control
	Traffic Engineer
	Building Commission
	Code Enforcement
	Central Dispatch
	Emergency Management
	Human Relations
	Purchasing
	Computer Services

September 8, 2025 – 5:15 PM, Room 301, Civic Center

5:15 pm	Evansville Vanderburgh Public Library - City Council Non-Binding 2026 Budget Review & Public Hearing

September 9, 2025 – 3:00 PM, Room 301, Civic Center

3:00 pm	Mayor Terry's 2026 Budget Overview
3:15 pm	Review Tax Revenues (R. Gunter)
	Finance (R. Gunter)
	Law (R. Gunter)
	Mayor (R. Gunter)
	Climate Collaboration (L. Norvell)
3:45 pm	City Council (L. Windhorst)
	City Clerk (L. Windhorst)
	Parking Meter (L. Windhorst)
4:00 pm	Personnel (T. Payne)
	Insurance (T. Payne)
4:15 pm	DMD (K. Jackson)
4:30 pm	Parks Administration (D. Crook)
	Parks Facilities (D. Crook)
	Golf (D. Crook)
5:00 pm	City Engineer (M. Labitzke)
	Local Roads & Streets (M. Labitzke)
5:15 pm	Fire (A. Knight)
	Fire Merit (K. Garrett)
	Fire Pension (A. Knight)
	Ambulance (A. Knight)
5:45 pm	Mesker Park Zoo (E. Beck)
6:00 pm	Police (P. Smith)
	Police Training (P. Smith)
	Police Pension (R. Hubbard)
6:30 pm	Public Works (T. Robertson)
	Animal Control (T. Robertson)
	METS (T. Robertson)
	Cemeteries (T. Robertson)
	Street Maintenance (T. Robertson)
	Traffic Engineering (T. Robertson)
	Urban Forestry (T. Robertson)
7:00 pm	Water & Sewer Utility (V. Kelson)
7:30 pm	Wrap-up (R. Gunter)

September 22, 2025 – 5:00 PM, Room 301, Civic Center

5:30 pm	City Council 1st Reading of 2026 Budget & Public Hearing

October 6, 2025 – 5:30 PM, Room 301, Civic Center

5:30 pm	City Council Final Reading of 2026 Budget & Public Hearing

October 13, 2025

12:30 pm	Adopted Budget Submitted to State

Memorandum

To: Mayor Terry and Common Council
County Officials and Department Heads

From: Robert Gunter, City Controller

Date: April 4, 2025

Re: 2026 City of Evansville and Joint Department Budgets Timeline

2026 City of Evansville Budget Timeline

APRIL 15, 2025:	COMMUNITY BUDGET FORUM (5:30–7:30 CITY LIBRARY, BROWING RM.)
JUNE 30, 2025:	DLGF 2026 PRE-BUDGET ESTIMATES WORKSHEET DUE (GATEWAY)
	DLGF PROVIDES MAXIMUM LEVY GROWTH QUOTIENT ESTIMATE FOR 2026
JULY 14 – JULY 31, 2025:	DEPARTMENT HEADS MEET WITH THE MAYOR AND CONTROLLER
JULY 15, 2025:	DLGF PROVIDES UNITS ESTIMATES OF MISCELLANEOUS REVENUES FOR 2026: Motor Vehicle Highway (MVH), Local Roads & Street Funds (LR&S), Commercial Vehicle Excise Tax (CVET), Financial Institutions Tax (FIT), ETC.)
JULY 31, 2025:	DLGF PROVIDES ESTIMATE OF 2026 CIRCUIT BREAKER CREDITS
AUGUST 16, 2025:	DLGF PROVIDES THE FIRST 2026 LOCAL INCOME TAX ESTIMATES
AUGUST 26, 2025:	2026 BUDGET WORKSHOP WITH DLGF REP (VIRTUAL)
AUGUST 27, 2025:	JOINT DEPARTMENT 2026 BUDGET PRESENTATION (WED - 3:00 PM)
SEPTEMBER 8, 2025:	EVANSVILLE VANDERBURGH PUBLIC LIBRARY 2026 BUDGET NON-BINDING REVIEW (5:15 PM - CITY COUNCIL)
SEPTEMBER 9 & 10, 2025:	CITY 2026 BUDGET PRESENTATION (TUES & WED, 3:00 – 7:00 PM)
SEPTEMBER 12, 2025:	LAST DAY FOR CITY OF EVANSVILLE 2026 BUDGET FORM 3 ADVERTISMENT (GATEWAY and CITY WEBSITE)
SEPTEMBER 22, 2025:	CITY 2026 BUDGET AND SALARY ORDINANCE (CITY COUNCIL) – 1st READING AND PUBLIC HEARING
OCTOBER 1, 2025:	SBA FINAL ESTIMATE LOCAL INCOME TAXES 2026
OCTOBER 6, 2025:	2026 BUDGET AND SALARY ORDINANCE (CITY COUNCIL) – FINAL ADOPTION
NOVEMBER 3, 2025:	STATE DEADLINE FOR 2026 BUDGET ADOPTION
NOVEMBER 10, 2025:	DEADLINE TO SUBMIT 2026 ADOPTED BUDGET TO DLGF VIA GATEWAY PORTAL (OR 5 DAYS AFTER ADOPTION)

Description of Major City Funds

General Fund 1101 The General Fund is the primary operating fund of the City. The General Fund is used to account for all financial resources except for those required to be accounted for by another fund. The General Fund represents the largest part of the total financial operations of the City. The primary revenue sources of the General Fund include the following: Property Tax, Local Income Tax, Payment in Lieu of Taxes (PILOT), Commercial Vehicle Excise Tax (CVET), ABC Gallonage Tax, Financial Institutions Tax, and fees for services. The General Fund encompasses many operating departments such as: Police, Fire, Building Commission, Metropolitan Evansville Transit, Central Dispatch 911, Animal Control, Cemeteries, Public Works, Administration and Metropolitan Development.

Motor Vehicle Highway Fund 2201 The Motor Vehicle Highway Fund (MVH) is primarily responsible for street construction and operation of the street maintenance department. Under IC 8-14-1-1 the main revenue sources for the MVH Fund are the following: Indiana State Gasoline Tax, motor vehicle registration fees, license fees, and the Vanderburgh County Local Wheel Tax. Revenues collected by this fund may be used for construction, reconstruction, repair, maintenance, snow removal, tree cutting, cleaning of highways, maintenance of traffic signals & signs, and maintenance of structures related to road and highway safety. The operating departments within MVH include Street Maintenance, Traffic Engineering and the City Arborist.

Motor Vehicle Highway Restricted Sub-Fund 2203 The Motor Vehicle Highway Restricted sub-fund, per IC 8-14-1-4(b) and IC 8-14-1-5(c) requires 50% of MVH distributions to be deposited to this sub-fund and to be used for construction, reconstruction and preservation of the municipality's highways.

Local Roads and Streets Fund 2202 The Local Roads and Streets Fund (LRS) is primarily responsible for the operation and maintenance of federal, state and local road and street systems. Indiana code 8-14-2-5 allows LRS funding to be used for civil engineering, land acquisition, road construction, maintenance and restoration, and the purchase, rental or repair of highway equipment. The main revenue source for the LRS Fund is the Indiana State Gasoline Tax local allocation. The operating departments within LRS include City Engineering and Aerial Mapping.

Parks and Recreation Fund 2204 The Parks and Recreation Fund is primarily responsible for maintaining the City's parks and park facilities and providing recreational programming. The Parks and Recreation Fund primary sources of revenue include the following: Property Tax, Financial Institutions Tax, Auto Excise Tax, Commercial Vehicle Tax, and user fees.
City attractions and activities operating through the Parks Fund include the Pigeon Creek Greenway trail, Mesker Park Zoo and Botanic Gardens, City swimming pools, neighborhood parks, team sports leagues, event shelters and the C. K. Newsome Community Center.

Public Safety Local Income Tax Fund 2240 The Public Safety Local Income Tax Fund receives revenue through a local public safety income tax. This fund is available only for use in funding public safety related expenses.

Description of Major City Funds

Parks Special District Fund 3332 The Parks Special District is a district encompassing the City's Jacobsville tax area that was used to issue bonds to build the new municipal swimming pool, the Deaconess Aquatic Center. The bond issuance and repayments as well as the pool construction were paid through this fund. This fund received revenue from the Jacobsville TIF area and various sources, including the casino fund to repay the bonds.

Casino Gaming Capital Fund 4437 (Former Riverboat) Revenue received from admission and gaming tax as well as lease rental payments from Bally's Casino are housed in this fund. The Casino Gaming Capital Fund, per Evansville Common Council Resolution, should be used for City capital purchases. This fund provides for capital purchases throughout most City departments.

Downtown Master TIF (Tax Increment) Fund 4446 The Downtown Master TIF is a geographic area created under IC 36-7-14-39 originally in 1983 to provide economic development to the area using various available tax incentives. The operations and projects in the district are managed by the Evansville Redevelopment Commission assisted by the City Department of Metropolitan Development. Prominent recent projects created within the Downtown TIF district include the Ford Center Arena, The Indiana University Medical School Evansville Campus and the Deaconess Clinic. The fund provided by the TIF must be spent in the district.

Water Utility Operating Fund 6101 The Water Utility Operating Fund is a proprietary or enterprise fund. Revenues to this fund are generated through providing the service of water cleaning and distribution and assessing user fees. The Water Utility Operating Fund supports the operational costs of the Water Utility such as personnel, equipment, utilities, professional services and maintenance of the water system. The budgetary process for the Evansville Water Utility District is different from that of the Civil City or regular governmental operations. The oversight body for the water utility operations, under Indiana statute, is the Evansville Utility Board and the Indiana Utility Regulatory Commission (IURC).

Sewage Utility Operating Fund 6201 Revenues deposited into this fund are generated through user fees charged for wastewater treatment services to both commercial and residential customers. These revenues are used to fund the operational costs of the sewer utility. The utility costs include personnel, equipment, maintenance, and replacement of the sewer system as well as supplies and contractual services.

Hospitalization Fund 7704 The Hospitalization Fund is an internal service fund that accepts revenues and pays claims and expenses for the City employee health and life insurance plans. The City utilizes a self-insured health plan using a third-party administrator with stop loss insurance coverage. Revenue received into this fund come from employee contributions, employer contributions from each City department and miscellaneous insurance receipts. Expenditure payments are made for employee health claims, insurance premiums and third-party administration fees and other related expenses.

PASSED

PERMANENT RECORD

ORDINANCE NO. F-2025-11

INTRODUCED BY: ALLEN
COMMITTEE: FINANCE

AN ORDINANCE OF THE COMMON COUNCIL
OF THE CITY OF EVANSVILLE, INDIANA
FIXING THE SALARIES OF ELECTED OFFICIALS
FOR THE CITY OF EVANSVILLE, INDIANA
FOR THE YEAR 2026

BE IT ORDAINED BY THE COMMON COUNCIL, OF THE City of Evansville, Indiana, as follows:

SECTION I:

Pursuant to the requirements of IC 36-4-7-2, salaries of the elected officials of the City shall be as stated below, and the salaries here may not be altered during the year for which they are fixed:

Mayor	$ 139,050.00
City Clerk	$ 99,282.00
City Council Member-Ward 1	$ 22,681.00
City Council Member-Ward 2	$ 22,681.00
City Council Member-Ward 3	$ 22,681.00
City Council Member-Ward 4	$ 22,681.00
City Council Member-Ward 5	$ 22,681.00
City Council Member-Ward 6	$ 22,681.00
City Council Member-At Large	$ 22,681.00
City Council Member-At Large	$ 22,681.00
City Council Member-At Large	$ 22,681.00

SECTION II.

This Ordinance shall be in full force and effect January 1,2026 through December 31, 2026, and after its passage by Common Council, signing by the Mayor, notice to and hearing of, all as such may be required by law.

FILED

SEP 15 2025

Jana Windhorst
City Clerk

ORDINANCE NO. F-2025-11

INTRODUCED BY: ALLEN
COMMITTEE: FINANCE

Passed and adopted by the Common Council of the City of Evansville, Indiana, on the 6 day of October, 2025, and signed by the President of the Common Council and attested by the City Clerk.

Ben Trockman, President
Common Council of Evansville, Indiana

I attest to the passage and adoption of the foregoing by the Common Council of the City of Evansville, Indiana, on the above date and that the same, having been presented to me, was delivered to the Mayor of said City, the 7 day of October, 2025, at 4:30 o'clock p. m., for the Mayor's consideration and action thereon.

Laura Brown Windhorst, City Clerk
City of Evansville, Indiana

Having examined the foregoing ordinance, I do now, as Mayor of the City of Evansville, Indiana, approve said ordinance and return the same to the City Clerk this 8th day of October, 2025.

Stephanie Terry, Mayor
City of Evansville, Indiana

Mosby ✓
Heronemus —
Carothers ✓
Koehler Lindsey ✓
Brinkmeyer —

Allen ✓
Green ✓
Johnson —
Trockman ✓
PASSED 6-0

PERMANENT RECORD

PASSED

ORDINANCE NO. F-2025-12

INTRODUCED BY: ALLEN
COMMITTEE: FINANCE

AN ORDINANCE OF THE COMMON COUNCIL
OF THE CITY OF EVANSVILLE, INDIANA
APPROPRIATING MONIES FOR THE PURPOSE
OF DEFRAYING THE EXPENDITURES OF EVANSVILLE-VANDERBURGH
LEVEE AUTHORITY DISTRICT FOR THE
FISCAL YEAR BEGINNING JANUARY 1, 2026

BE IT ORDAINED BY THE COMMON COUNCIL, OF THE City of Evansville, Indiana, as follows:

SECTION I: APPROPRIATIONS

That for the expenditures of the Evansville-Vanderburgh Levee Authority District for the fiscal year beginning January 1, 2026, and ending December 31, 2026, the following sums of money are hereby appropriated for the purpose herein specified, subject to the laws governing the same. Such sums herein appropriated, shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided by law. Please refer to 2026 Proposed Joint Department Budget Book for details. Subject to the approval of raises at the budget hearing.

SECTION II: EFFECTIVE DATE

This Ordinance shall be in full force and effect January 1,2026 through December 31, 2026, and after its publication, passage by Common Council, signing by the Mayor, notice to and hearing of, all as such may be required by law.

FILED

SEP 15 2025

Jana Windhorst
City Clerk

ORDINANCE NO. F-2025-12

INTRODUCED BY: ALLEN
COMMITTEE: FINANCE

Passed and adopted by the Common Council of the City of Evansville, Indiana, on the 6th day of October, 2025, and signed by the President of the Common Council and attested by the City Clerk.

Ben Trockman, President
Common Council of Evansville, Indiana

I attest to the passage and adoption of the foregoing by the Common Council of the City of Evansville, Indiana, on the above date and that the same, having been presented to me, was delivered to the Mayor of said City, the 7th day of October, 2025, at 4:30 o'clock p. m., for the Mayor's consideration and action thereon.

Laura Brown Windhorst, City Clerk
City of Evansville, Indiana

Having examined the foregoing ordinance, I do now, as Mayor of the City of Evansville, Indiana, approve said ordinance and return the same to the City Clerk this 8th day of October, 2025.

Stephanie Terry, Mayor
City of Evansville, Indiana

Mosby ✓
Heronemus ✓
Carothers ✓
Koehler Lindsey ✓
Brinkmeyer —

Allen ✓
Green ✓
Johnson —
Trockman ✓
PASSED 7-0

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
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Ordinance / Resolution Number:

Be it ordained/resolved by the **Levee Authority Evansville, IN** that for the expenses of **EVANSVILLE LEVEE AUTHORITY** for the year ending December 31, **2026** the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of **EVANSVILLE LEVEE AUTHORITY**, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the **Levee Authority Evansville, IN**.

Name of Adopting Entity / Fiscal Body	Type of Adopting Entity / Fiscal Body	Date of Adoption
Levee Authority Evansville, IN	Common Council and Mayor	10/06/2025

Funds

Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0061	RAINY DAY	$0	$0	0.0000
0901	LEVEE AUTHORITY	$2,641,186	$2,604,554	0.0267
		$2,641,186	**$2,604,554**	**0.0267**

Home-Ruled Funds (Not Reviewed by DLGF)

Fund Code	Fund Name	Adopted Budget
9500	Levee Authority Capital	$0
		$0

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
Generated 10/6/2025 5:54:34 PM

Name		Signature
Ben Trockman	Aye ☑ Nay ☐ Abstain ☐	
Missy Mosby	Aye ☑ Nay ☐ Abstain ☐	
Zac Heronemus	Aye ☑ Nay ☐ Abstain ☐	
Tanisha Carothers	Aye ☑ Nay ☐ Abstain ☐	
Angela Koehler Lindsey	Aye ☑ Nay ☐ Abstain ☐	
Jim Brinkmeyer	Aye ☐ Nay ☐ Abstain ☐	
Mary Allen	Aye ☑ Nay ☐ Abstain ☐	
Paul Green	Aye ☑ Nay ☐ Abstain ☐	
Courtney Johnson	Aye ☐ Nay ☐ Abstain ☐	

ATTEST

Name	Title	Signature
Laura Windhorst	City Clerk	Laura Windhorst

In accordance with IC 6-1.1-17-16(k), we state our intent to isssue debt after December 1 and before January 1 Yes ☐ No ☐

In accordance with IC 6-1.1-17-16(k), we state our intent to file a shortfall appeal after December 1 and before December 31 Yes ☐ No ☐

PASSED

PERMANENT RECORD

ORDINANCE NO. F-2025-13

INTRODUCED BY: ALLEN
COMMITTEE: FINANCE

AN ORDINANCE OF THE COMMON COUNCIL
OF THE CITY OF EVANSVILLE, INDIANA
APPROPRIATING MONIES FOR THE PURPOSE
OF DEFRAYING THE EXPENDITURES OF DEPARTMENTS
OF THE CITY GOVERNMENT FOR THE
FISCAL YEAR BEGINNING JANUARY 1, 2026

BE IT ORDAINED BY THE COMMON COUNCIL, OF THE City of Evansville, Indiana, as follows:

SECTION I: APPROPRIATIONS

That for the expenditures of the City Government and its departments, for the fiscal year beginning January 1, 2026, and ending December 31, 2026, the following sums of money are hereby appropriated and ordered set apart out of the General Fund and all other applicable funds of said City herein named and for the purpose herein specified, subject to the laws governing the same. Such sums herein specified, shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided by law. Please refer to 2026 Proposed Budget Book for details.

SECTION II: EFFECTIVE DATE

This Ordinance shall be in full force and effect January 1, 2026, through December 31, 2026, and after its publication, passage by Common Council, signing by the Mayor, notice to and hearing of, all as such may be required by law.

FILED

SEP 15 2025

Jana Windhorst
City Clerk

ORDINANCE NO. F-2025-13

INTRODUCED BY: ALLEN
COMMITTEE: FINANCE

Passed and adopted by the Common Council of the City of Evansville, Indiana, on the 6 day of October, 2025, and signed by the President of the Common Council and attested by the City Clerk.

Ben Trockman, President
Common Council of Evansville, Indiana

I attest to the passage and adoption of the foregoing by the Common Council of the City of Evansville, Indiana, on the above date and that the same, having been presented to me, was delivered to the Mayor of said City, the 7 day of October, 2025, at 4:30 o'clock p. m., for the Mayor's consideration and action thereon.

Laura Brown Windhorst, City Clerk
City of Evansville, Indiana

Having examined the foregoing ordinance, I do now, as Mayor of the City of Evansville, Indiana, approve said ordinance and return the same to the City Clerk this 8th day of October, 2025.

Stephanie Terry, Mayor
City of Evansville, Indiana

Mosby Abstained **Allen** ✓
Heronemus ✓ **Green** ✓
Carothers ✓ **Johnson** —
Koehler Lindsey X **Trockman** ✓
Brinkmeyer — **PASSED 5-1-1 Abstention**

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
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Ordinance / Resolution Number: F-2025-13

Be it ordained/resolved by the **Evansville Civil City, Vanderburgh County** that for the expenses of **EVANSVILLE CIVIL CITY** for the year ending December 31, **2026** the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of **EVANSVILLE CIVIL CITY**, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the **Evansville Civil City, Vanderburgh County.**

Name of Adopting Entity / Fiscal Body	Type of Adopting Entity / Fiscal Body	Date of Adoption
Evansville Civil City, Vanderburgh County	Common Council and Mayor	10/06/2025

Funds

Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0005	CASINO/RIVERBOAT	$30,949,519	$0	0.0000
0101	GENERAL	$141,162,473	$98,729,900	2.1598
0180	DEBT SERVICE	$716,125	$770,300	0.0169
0341	FIRE PENSION	$4,699,112	$0	0.0000
0342	POLICE PENSION	$6,128,910	$0	0.0000
0351	HEALTH INSURANCE	$31,746,735	$0	0.0000
0706	LOCAL ROAD & STREET	$3,321,709	$0	0.0000
0708	MOTOR VEHICLE HIGHWAY	$9,306,313	$0	0.0000
1301	PARK & RECREATION	$14,128,012	$14,355,400	0.1929
1380	PARK BOND	$1,028,337	$1,094,300	0.0147
1381	PARK BOND #2	$1,902,250	$2,058,900	0.0277
2041	SEWER	$104,537,126	$0	0.0000
2141	PARKING METER	$411,689	$0	0.0000
2240	PLANNING	$0	$0	0.0000
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	$0	$0	0.0000
6280	SEWER BOND	$29,744,706	$0	0.0000
6501	WATER	$85,515,849	$0	0.0000
		$465,298,865	**$117,008,800**	**2.4120**

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
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Home-Ruled Funds (Not Reviewed by DLGF)		
Fund Code	**Fund Name**	**Adopted Budget**
9500	ARENA BOND	$7,608,500
9501	LIT PUBLIC SAFETY	$8,317,147
9502	LOCAL LAW ENFORCEMENT TRN	$329,500
9503	GOLF COURSE NON-REVERTING	$2,635,440
9504	COMMUNITY DEV BLOCK GRANT	$0
9505	ERC CAPITAL NON-REVERTING	$600
9506	PRINTING AND SUPPLY	$0
9507	Local Option Municipal Wheel Tax	$1,012,500
9508	EQUAL EMP OPPORTUNITY	$0
9509	WATER B&I PERIODIC MAINTENANCE	$209,894
9510	FOOD AND BEVERAGE TAX	$6,960,000
9512	DOWNTOWN PARKING GARAGE	$834,710
9514	UNEMPLOYMENT INSURANCE	$275,773
9515	JACOBSVILLE TIF	$2,494,998
9516	WORKERS COMPENSATION	$2,702,016
9517	LIABILITY INSURANCE	$5,362,000
9518	HUD FAIR HOUSING	$0
9519	BARRETT LAW SIDEWALK	$0
9520	PARKS SPECIAL DISTRICT	$1,836,480
9521	MASTER TIF PROJECTS	$7,747,358
9522	EVANSVILLE REDEVELOPMENT TIF PROJECTS	$1,412,050
9523	AMERICAN RESCUE PLAN G	$88,359
9528	DEACONESS AQUATIC CENTER	$2,278,416
9542	EVANSVILLE BURKHARDT EDA TIF	$190,531
9556	LANDLORD REGISTRY	$74,575
9571	WATER UTL BD & INT SINK	$21,775,594
9572	WATER IMPROVEMENT	$9,873,095
9575	SEWER IMPROVEMENT FUND	$19,979,551
		$103,999,087

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
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Name		Signature
Ben Trockman	Aye ☑ Nay ☐ Abstain ☐	
Missy Mosby	Aye ☐ Nay ☐ Abstain ☑	
Zac Heronemus	Aye ☑ Nay ☐ Abstain ☐	
Tanisha Carothers	Aye ☑ Nay ☐ Abstain ☐	
Angela Koehler Lindsey	Aye ☐ Nay ☑ Abstain ☐	
Jim Brinkmeyer	Aye ☐ Nay ☐ Abstain ☐	
Mary Allen	Aye ☑ Nay ☐ Abstain ☐	
Paul Green	Aye ☑ Nay ☐ Abstain ☐	
Courtney Johnson	Aye ☐ Nay ☐ Abstain ☐	

ATTEST

Name	Title	Signature
Laura Windhorst	City Clerk	

MAYOR ACTION (For City use only)

Name		Signature	Date
Stephanie Terry	Approve ☑ Veto ☐		10/8/25

In accordance with IC 6-1.1-17-16(k), we state our intent to isssue debt after December 1 and before January 1 — Yes ☐ No ☑

In accordance with IC 6-1.1-17-16(k), we state our intent to file a shortfall appeal after December 1 and before December 31 — Yes ☐ No ☑

ORDINANCE NUMBER: F-2025-14

INTRODUCED BY:ALLEN
COMMITTEE: FINANCE

PASSED

PERMANENT RECORD

AN ORDINANCE OF THE COMMON COUNCIL OF THE CITY EVANSVILLE APPROVING AND ADOPTING THE 2026 BUDGET FOR THE PORT AUTHORITY OF EVANSVILLE

SECTION I. FUND 9900 APROPRIATIONS

THAT FOR THE ACCOUNTS IDENTIFIED BELOW, THE FOLLOWING SUMS OF MONEY ARE HEREBY APPROPRIATED, AND ORDERED SET APART OUT OF THE FUNDS HEREIN NAMED AND FOR THE PURPOSES SPECIFIED, SUBJECT TO LAWS GOVERNING THE SAME:

FUND 9900- PORT AUTHORITY OF EVANSVILLE

Organization	Object	Account Description	2026 Dept Budget
99006901	399000	OTHER	($211,390.00)
99006901	361000	INTEREST INCOME	($5,000.00)
		TOTAL REVENUE	**($216,390.00)**
99006901	421050	OFFICE SUPPLIES	$0.00
99006901	423030	SMALL TOOLS & MINOR EQUIPMENT	$150.00
99006901	431010	LEGAL	$2,000.00
99006901	431050	CONTRACTUAL SERVICES	$19,750.00
99006901	432020	POSTAGE	$200.00
99006901	433010	PRINTING & ADVERTISING	$200.00
99006901	434020	LIABILITY INSURANCE	$80,720.00
99006901	435010	ELECTRIC SERVICES	$99,000.00
99006901	435040	WATER SERVICES	$12,770.00
99006901	436010	REPAIRS & MAINTENANCE	$500.00
99006901	451010	AUDIT	$1,100.00
		TOTAL EXPENDITURES	**$216,390.00**

FILED

SEP 15 2025

Jana Windhorst
City Clerk

ORDINANCE NUMBER: F-2025-14

INTRODUCED BY:ALLEN
COMMITTEE: FINANCE

SECTION II. EFFECTIVE DATE

THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT FROM AND AFTER ITS PASSAGE BY THE COMMON COUNCIL, SIGNING BY THE MAYOR, AND PUBLICATION, IF ANY, AS REQUIRED BY LAW.

Passed and adopted by the Common Council of the City of Evansville, Indiana, on the 6th day of October, 2025, and signed by the President of the Common Council and attested by the City Clerk.

Ben Trockman, President
Common Council of Evansville, Indiana

I attest to the passage and adoption of the foregoing by the Common Council of the City of Evansville, Indiana, on the above date and that the same, having been presented to me, was delivered to the Mayor of said City, the 7 day of October, 2025, at 4:30 o'clock P.M. for the Mayor's consideration and action thereon.

Laura Brown Windhorst, City Clerk
City of Evansville, Indiana

Having examined the foregoing ordinance, I do now, as Mayor of the City of Evansville, Indiana, approve said ordinance and return the same to the City Clerk this 8th day of October, 2025.

Stephanie Terry, Mayor
City of Evansville, Indiana

Mosby ✓
Heronemus ✓
Carothers ✓
Koehler Lindsey ✓
Brinkmeyer —
Allen ✓
Green ✓
Johnson —
Trockman ✓
PASSED 7-0

ORDINANCE NO. G-2025-20- Amended

INTRODUCED BY: ALLEN
COMMITTEE: FINANCE

PASSED

PERMANENT RECORD

AN ORDINANCE FIXING THE SALARIES OF EVERY APPOINTIVE OFFICER, EMPLOYEE, DEPUTY, ASSISTANT, DEPARTMENTAL AND INSTITUTIONAL HEAD OF THE CITY OF EVANSVILLE AND THE EVANSVILLE-VANDERBURGH COUNTY LEVEE AUTHORITY FOR THE YEAR 2026 AND ESTABLISHING SALARY ADMINISTRATION PROCEDURES

WHEREAS, the Personnel Department of the City of Evansville has commissioned an analysis of the duties and responsibilities imposed upon certain employees of the City by statute and ordinance; and

WHEREAS, that analysis has enabled the Mayor of the City of Evansville to prepare a classification of the position of each employee of the City, which the Mayor has in fact done; and

WHEREAS, that analysis has enabled the Evansville-Vanderburgh County Levee Authority Board, herein called ("the Authority Board") to prepare a classification of the position of each employee of the Authority, which it has in fact done; and

WHEREAS, the classifications prepared by the Mayor and the Authority Board are based solely upon the analysis commissioned by the Personnel Department, resulting in a system of classification based solely on objective factors, without regard to personalities; and

WHEREAS, within each classification there is a schedule of salary ranges permitting a still greater degree of flexibility and objectivity in fixing salaries; and

WHEREAS, the Mayor of the City of Evansville has fixed the salary of each employee of the City of Evansville according to the classification described herein; and

WHEREAS, the Authority Board has fixed the salary of each employee of the Authority according to the classification described herein; and

WHEREAS, the result of the Mayor's fixing of salaries is a salary schedule which accurately and objectively reflects the duties and responsibilities of the employees of the City of Evansville, and which is fair and equitable to the employees based on the information available, and which provides an incentive for persons to seek employment with the City and to remain employed by the City once hired; and

WHEREAS, the result of the Authority Board's fixing of salaries is a salary schedule which accurately and objectively reflects the duties and responsibilities of the employees of the Authority, and which is fair and equitable to the employees based on the information available, and which provides an incentive for persons to seek employment with the Authority and to remain employed by the Authority once hired; and

WHEREAS, the funds for such salaries are to be provided from the City's budget for 2026 and other sources as may be specified by the Common Council of the City of Evansville; and

WHEREAS, the funds for salaries for each employee of the Evansville-Vanderburgh Levee Authority are to be provided from the Authority Board for 2026 and other sources as may be specified by the Authority Board.

FILED

OCT 08 2025

Jana Windhorst
City Clerk

NOW, THEREFORE, BE IT RESOLVED by the Common Council of Evansville, Indiana, and the Authority Board as follows:

Section I: Amendment of Section 2.165.200 of the Municipal Code

Section 2.165.200 of the Municipal Code is hereby amended to read as follows:

A. PAYMENT OF EMPLOYEES. From and after the first day of January 2026, the appointive officers, employees, deputies, assistants, departmental and institutional heads of the City of Evansville shall be paid according to the schedule of salary grades set out in this ordinance, subject to budgetary provisions, in the City Salary Administration Plan and limited to the amounts set forth and adopted by the City Council. Rates set for bargaining units through negotiated agreements shall have the applicable rates specified within the agreement and shall fall within the ranges specified in this ordinance. No salaries of public officers shall be paid in advance pursuant to IC 5-7-3-1. The City of Evansville will comply with Federal Wage-Hour guidelines for all nonexempt employees.

B. PART-TIME EMPLOYEES. Rates for Part-time positions range from the minimum hourly wage established by the United States Congress to an amount determined by the Salary Administration Committee from time to time. Part-time rate variations are a function of the job assignment. Some positions require unique certifications, and some specialized skills require higher compensation. Full-time employees who perform services on an overtime basis for other departments are paid from part-time budgets at their normal overtime rates and are not classified as part-time employees. All part-time salaries are subject to funding availability in the departmental part-time accounts.

C. SALARY ADMINISTRATION PLAN. Effective January 1, 2026, the following procedure, which constitutes the Salary Administration Plan of the City of Evansville, shall be in full force and effect

(1) The following shall constitute the membership of the Salary Administration Committee:

(a) The City Controller.
(b) The Executive Director of Administrative Services.
(c) The Chairman of the City Council Finance Committee.
(d) The Mayor of the City of Evansville.
(e) The City Council President.
(f) An elected Minority Party member of the City Council.

(2) The Personnel Department has established a classification of the position of each employee of the City, which classification is based upon factors of responsibilities, skills, education, complexities of duties, and similar factors.

(3) The Finance Committee will set the total dollar appropriation by department during budget hearings and shall base its determination upon approved staffing requirements of each department. Consideration shall be given to the total percentage granted for cost of living, any general increase, new employees, and reductions anticipated in the staff.

(4) The Salary Administration Committee shall meet and make recommendations for the salaries to be paid to each employee of the City for the coming year. The salaries established by the Common Council, once fixed, shall not be increased for the fiscal year beyond the levels set in this section. Salaries fixed by this section at the maximum amount may be reduced in accordance with the provisions of IC 36-4-7-3. Salaries authorized by the Mayor shall be within the fixed limitations of total appropriated funds for salaries as provided in subsection (C)(3) of this section.

(5) In no event shall salaries exceed the fixed maximum established by this section for the pay grade and classification of the job and in no event exceed the 2026 budget as adopted and amended by the Common Council.

(6) The Salary Administration Committee shall be charged with the general responsibility for reviewing adjustment of inequities in order to make recommendations to the Common Council for budgetary purposes.

D. GRADES, CLASSIFICATIONS, AND SCHEDULE OF SALARY RANGE. Classifications, grades and schedule of salary ranges shall be established for positions held by City Employees (Ranges are set for base pay only and do not reflect any payment of required overtime, bonuses, shift differentials, or other premiums. All rates are annualized and based on 2080 hours per year. Nothing in this Ordinance shall be construed as guaranteeing any payment to any individual. Actual wages are based on time worked). All wages are paid weekly or bi-weekly as governed by any applicable contract or at the direction of the governing board, if there is no written contract. All classifications, grades, and salary ranges shall be reflected as follows:

a. For non-union employees, board members, and part-time positions, in the budget book.

b. For unionized employees, in the respective collective bargaining agreement.

Section II: Effective Date

This ordinance shall be in full force and effect January 1, 2026 through December 31, 2026, and after its passage by the Common Council and signing by the Mayor, notice to and hearing of, all as such may be required by law.

ORDINANCE NO. G-2025-20- Amended

INTRODUCED BY: ALLEN
COMMITTEE: FINANCE

Passed and adopted by the Common Council of the City of Evansville, Indiana, on the 27 day of October, 2025, and signed by the President of the Common Council and attested by the City Clerk.

Ben Trockman, President
Common Council of Evansville, Indiana

I attest to the passage and adoption of the foregoing by the Common Council of the City of Evansville, Indiana, on the above date and that the same, having been presented to me, was delivered to the Mayor of said City, the 29 day of October, 2025, at 1:30 o'clock p. m., for the Mayor's consideration and action thereon.

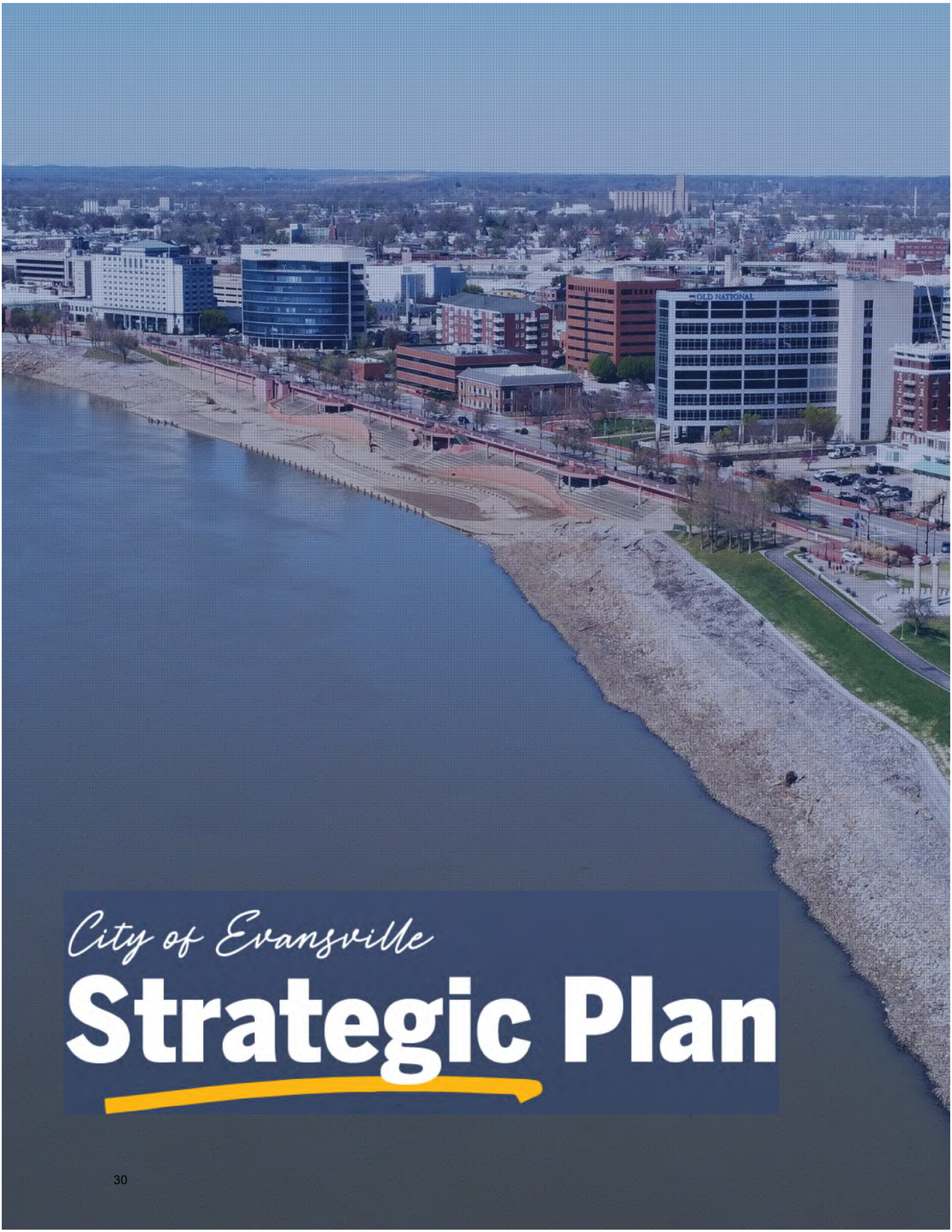
Laura Brown Windhorst, City Clerk
City of Evansville, Indiana

Having examined the foregoing ordinance, I do now, as Mayor of the City of Evansville, Indiana, approve said ordinance and return the same to the City Clerk this 30th day of October, 2025.

Stephanie Terry, Mayor
City of Evansville, Indiana

Heronemus —
Carothers ✓
Koehler Lindsey ✓
Brinkmeyer ✓

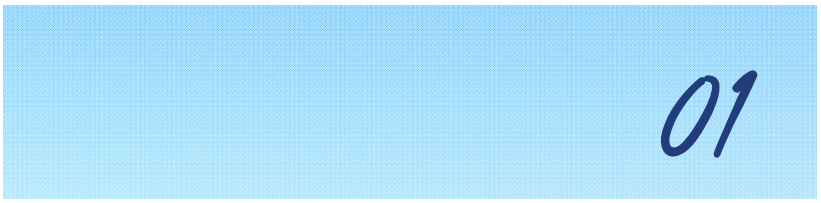
Allen ✓
Green ✓
Johnson ✓
Trockman ✓
PASSED 7-0



City of Evansville

Strategic Plan

Building the Future of Evansville City Government



LETTER FROM THE MAYOR 3



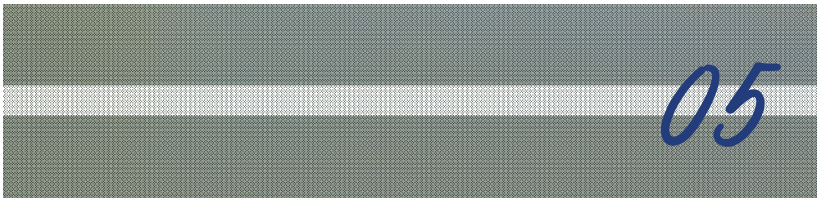
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01

A letter from the Mayor

Forward together.



Dear Evansville Residents,

It is my distinct pleasure to present the City of Evansville's **Strategic Plan**, a guiding framework for how we will continue to serve and support our community in the years ahead.

Over the past several months, the City of Evansville, in partnership with Crowe LLP, has undertaken a comprehensive process to evaluate how our government can best serve you—our residents, businesses, visitors and community organizations. Through this effort, we engaged city employees, conducted workshops with department heads, and, most importantly, listened to you. Nearly 800 residents, business owners, and visitors participated in our community survey, providing invaluable input on how we can improve city services.

This strategic plan is the culmination of that collaborative effort. It serves as both a roadmap and a management tool, helping to align our leaders, resources, and operations with our shared mission and vision.
At its core, the plan emphasizes efficient government operations, the strengthening of public services, and the commitment to making those services more accessible and responsive to all residents.

Your feedback was central to shaping this plan, and it reflects the priorities and values that matter most to our community. With this document as our guide, we will allocate resources, establish programs, and undertake projects with transparency and accountability, ensuring that our actions remain aligned with the needs and aspirations of our city.

Thank you to everyone who participated in the strategic planning process. Your engagement and ideas are what make this plan possible. I am excited to put it into action as we continue moving Evansville forward, together.

Sincerely,

Mayor Stephanie Terry

02

Who We Are



Who We Are

Mission & Vision

The City of Evansville's mission and vision serve as the foundation for this Strategic Plan. Together, these commitments outline our core purpose and reflect the aspirational future vision for our community.

Mission Statement

Our mission is to serve the people of Evansville. We provide essential services that keep our community safe, healthy, and vibrant.



Vision Statement

Our City will be a vibrant, inclusive community where safety, opportunity, and connection empower all to thrive.

Who We Are

Organizational Values

The City of Evansville is united by shared values that shape our personal conduct, elevate the quality of our interactions and services, and set the high standards we strive to meet. These organizational values guide our actions and drive our strategic choices.



Trust

We nurture positive relationships at City Hall and with the public through transparency and honesty. We seek to build trust with one another and are held accountable by our community.



Respect

We uphold the dignity of all individuals and ensure an environment of inclusivity for everyone. We respect ourselves and each other.



Innovation

We pursue new ideas and innovative solutions to enhance the services we provide. We don't accept doing things the way they've always been done.



Teamwork

We are united in our goal to collaboratively advance the priorities of Evansville. We seek out ways to help each other as part of our commitment to serving our community.



Quality

We provide residents and visitors with unparalleled service quality. We ensure that the needs and aspirations of our constituents are met with commitment and excellence.



03

What We Learned

What We Learned

Our Process

The City pursued a series of planning and engagement activities in summer 2024 to develop this Strategic Plan. This included focus group sessions with City leaders and staff, a staff survey, an off-site leadership retreat hosted by the Mayor's Office and facilitated by our partners at Crowe LLP, and a community survey that helped identify focus areas and goals for this Strategic Plan. In addition, Crowe also developed an organizational assessment report which provided the Mayor's Office with a series of recommendations related to overall government operations.

We reflected on and identified themes, challenges, and opportunities from across these events, seeking to first understand perspectives of our City staff and community, and then hone our strategic priorities based on these inputs.

Please read the following pages for additional information about this process and the various activities that informed development of this Strategic Plan.

Staff Survey

The City administered a staff survey to gather additional feedback related to perceived strengths and challenges of City department operations. Staff were asked to evaluate their respective department's processes and policies, accessibility to adequate technology, top priorities, and existing support systems. The survey also included free response opportunities where respondents could share any other feedback related to this effort. Insights from the survey were used to gather internal strategic goals.

Focus Group Sessions

In July 2024, the project team held focus group sessions with City leaders to better understand perceived strengths and challenges related to City departments' operations and ability to provide services to the community. Department leadership shared ideas, department-level Strategic Plans, and other goals and ideas for this Strategic Plan.

What We Learned

Our Process

Strategy Lab with City Leadership

In August 2024, Mayor Terry, the Mayor's Office, and City Department leaders engaged in a one-day strategic planning retreat known as the Strategy Lab facilitated by Crowe LLP. The purpose of the Strategy Lab was to brainstorm together and develop the foundation for the City's vision statement, mission statement, organizational values, and identify goals and specific projects to help drive the direction of this Strategic Plan.







What We Learned

Our Process

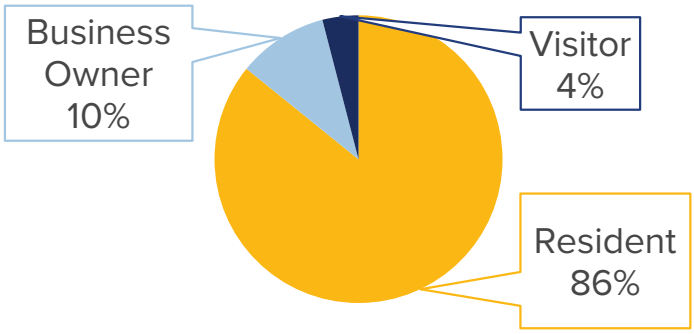
Community Survey

As part of the strategic planning process, the City also administered a **Community Survey** to collect feedback from constituents to inform the direction of the City's Strategic Plan.

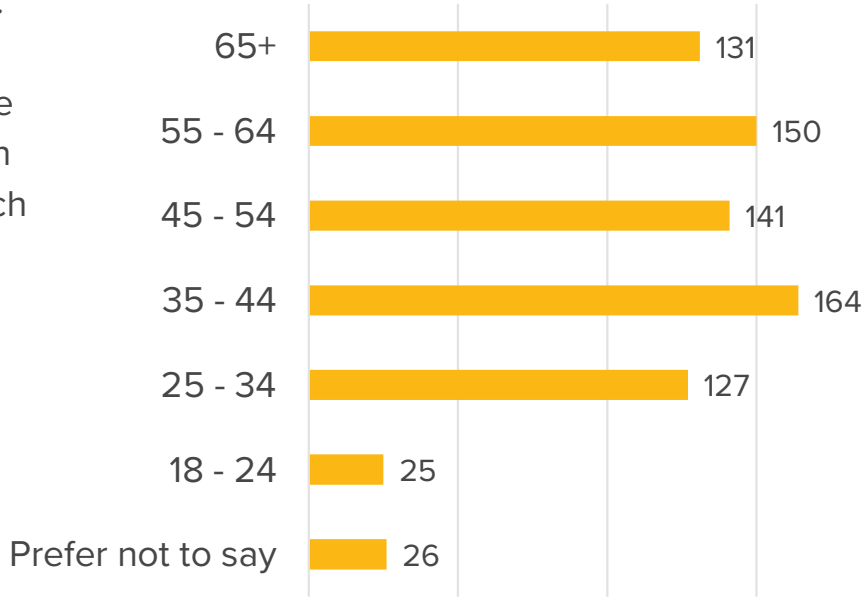
Respondents were asked to provide feedback on proposed Focus Areas for City government, quality of life topics, preferred ways of engaging with the City.

In total, **770 individuals** responded to the Community Survey. Please see graphs on the right and on the following pages which highlight select demographic information of respondents. This input was used to understand community priorities and ultimately shape the direction of the Strategic Plan.

What best describes your relationship to Evansville?



What is your age range?



770 Individuals responded to the Survey.

84 Business owners responded to the Survey.

708 Residents responded to the Survey.

518 Respondents have lived in Evansville for more than 20 years.

What We Learned

Our Process

Community Survey (continued)

What is your gender?

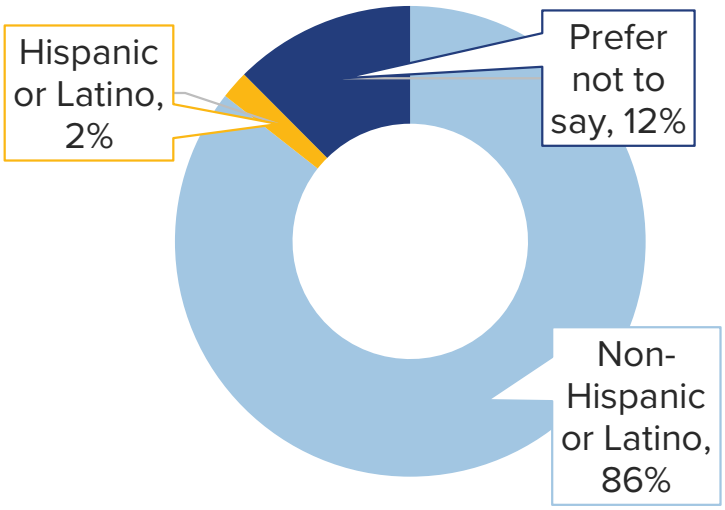
55.1% of respondents selected **Woman**

39.4% of respondents selected **Man**

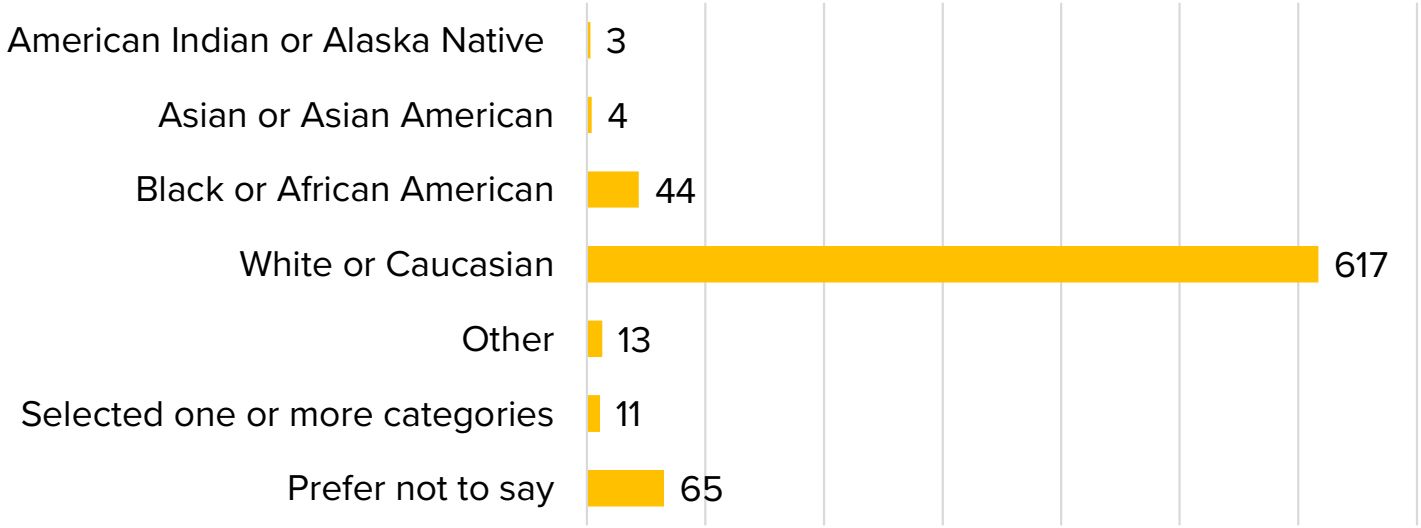
5.0% of respondents selected **Self Identify** or **Prefer not to say**

0.5% of respondents selected **Non-binary**

What is your ethnicity?



What is your race?



What We Learned

Our Process

When prompted to provide input on where they would like to see additional investment in City services, respondents provided an array of options as illustrated by the world cloud below.*









*Question included in 2024 Community Survey

What We Learned

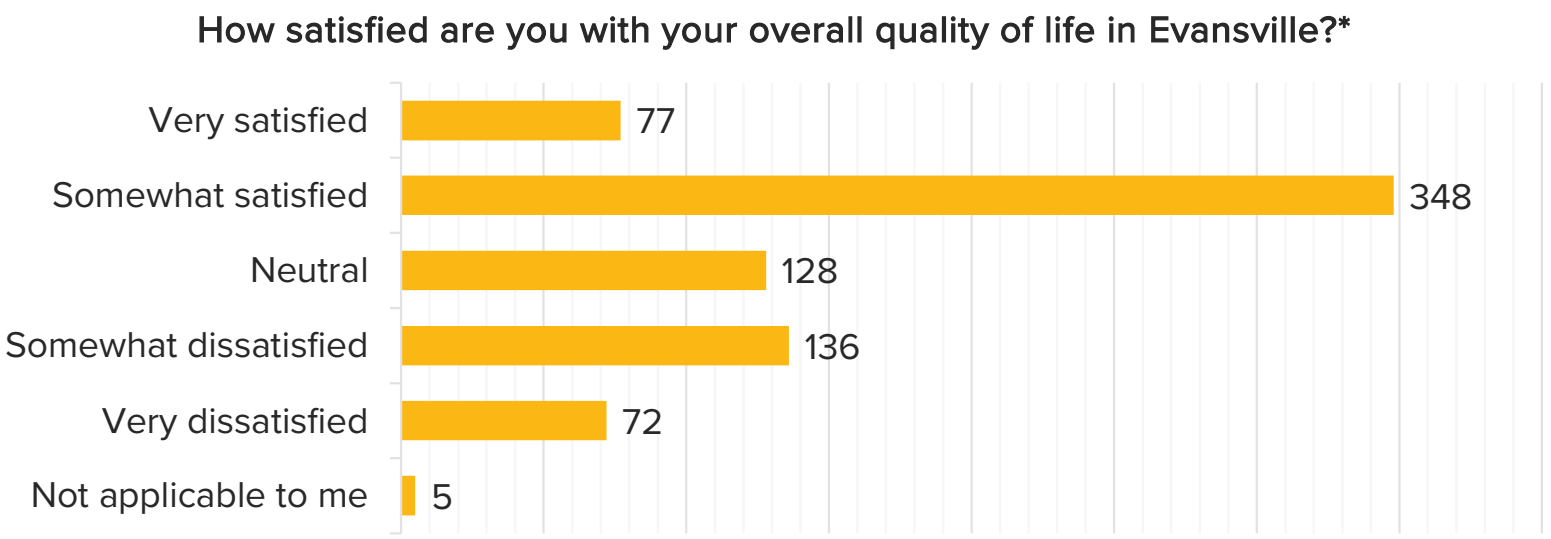
Our Process

Key Takeaways

Several key themes emerged from staff and community input. Survey input from community members pointed to the importance of investment in roads and infrastructure, public safety, public parks and other public spaces, and other strategic investments in neighborhood revitalization. City staff used this feedback to discuss ways City operations can continue to align with and better advance the public's priorities in these areas.

City staff input echoed many of these similar themes while also pointing to operational strengths and areas for improvement at City Hall. Staff highlighted many positives aspects of City government, including commitment to quality service provision, the internal commitment to teamwork and collaboration, and the desire to incorporate even more cross-department collaboration across City services when applicable. Staff also pointed to challenges with recruitment and staffing capacity, and the desire to modernize certain technologies and processes.

These themes and others became foundational elements of this Strategic Plan.



*Question included in 2024 Community Survey

04

Where We're Heading



Where We're Heading

Focus Areas

This Strategic Plan is our guiding framework for the City of Evansville, serving as a management tool to help the City align resources and operations in support of our mission and vision.

This Plan is organized in the following four high-level Focus Areas. Please read the following pages to learn more about each of the following Focus Areas and associated City goals.

01 Advance Organizational Excellence and Innovation

This focus area reflects our commitment to creating a City Hall where new ideas, efficiency and quality service provision are at the core of everything we do. As a City organization, we won't rely on doing things the way they have always been done.

02 Modernize City Technologies

This focus area reflects our commitment to investment in our technology systems that support so much of what we do at City Hall. Modern systems and processes are essential to a high-functioning City government, and support our goal to provide the quality, timely, and efficient services that City residents deserve.

03 Create Opportunities to Connect

This focus area reflects our commitment to building strong relationships, both inside of City Hall and with our community. We seek to expand opportunities to engage with residents in ways that are meaningful and innovative.

04 Prioritize People and Places

This focus area reflects commitments toward making Evansville a place we are proud to call home. We understand that our community cares deeply about investment in neighborhood revitalization, public parks and public spaces, and other efforts to make our home a vibrant community.

Where We're Heading

01 Advance Organizational Excellence and Innovation

We are committed to creating a City Hall where new ideas, efficiency and quality service provision are at the core of everything we do. As a City organization, we won't rely on doing things the way they have always been done. Please read the following pages for an overview of the City's goals within this Focus Area.

Goal #1: Modernize the City Organizational Structure and Processes

City government is tasked with providing many types of public services – this can result in a complex organizational structure and processes that can be difficult to navigate. To modernize our approach, the City is taking steps to review our overall organizational chart and update both structure and naming convention of some functions when appropriate. For example, the City is considering options to remodel the structure of the Transportation and Services department to create more clarity around roles and responsibilities. We are also exploring options to add additional employees to the Computer Services Department to keep up with demand.

What This Means For You:
A modern City structure can make it easier to understand "who does what" in your City government and improve the way we deliver services to you. Streamlining our processes will expand access and opportunities for new ideas and increased competition in the community – benefiting taxpayers.

Our goal with these efforts is to identify and solve operational gaps while also streamlining the way we deliver services, benefiting citizens and making it easier to do business with the City. We are also exploring options to simplify bidding processes, implementing a new electronic accounts payables processing and payment system, and taking steps to expand opportunities and increase utilization of minority and women businesses working with the City.

Where We're Heading | Advance Organizational Excellence and Innovation

Goal #2: Update Outdated City Policies, Procedures, & Regulations

It is crucial that internal policies and procedures, alongside City regulations reflect the present needs of City government and our community. As part of this strategic planning process, we have already begun efforts to update Standard Operating Procedures (SOPs) across the City. We will also review City policies and regulations in other areas, like Purchasing, Zoning, and others, to identify bottlenecks or barriers to providing efficient service. This will require collaboration across government and other partners and is an important step for making your government work best for residents.

What This Means For You: Implementing changes helps our City work more efficiently and effectively – demonstrating our commitment to getting things done!



Where We're Heading | Advance Organizational Excellence and Innovation

Goal #3: Implement the City's Strategic Plan

This strategic planning effort was the first of its kind in many years for our City, and the result – this Strategic Plan – will serve as a guide and internal management tool for the City government. However, we know work remains to transform the priorities outlined on these pages into the specific projects and initiatives that will positively impact our community. The City is taking a series of steps to implement this Strategic Plan, including continuing efforts to identify and prioritize projects, develop timelines, and establish what success looks like. Please see the **Our Next Steps** section of this document to learn more about how the City intends to put this Strategic Plan into action.

What This Means For You: This Strategic Plan won't just "sit on a shelf" – we're taking the next steps to transform our goals and your priorities into actions.



Where We're Heading

02 Modernize City Technologies

Modern technology systems and processes are essential to a high-functioning City government, and support our goal to provide the quality, timely, and efficient services that City residents deserve.

Goal #1: Address Core Technology Needs

Upgraded and integrated technology is crucial for the efficient operation of government services and public safety. Today, we know this is an area for improvement and investment at the City.

What This Means For You:
Better technology at City Hall will improve the quality of and timeliness of services to our community.

To address, we will proactively take steps to analyze department-specific technology needs and explore ways to better integrate technology at City Hall. We are also focused on planning for upgrades to critical public safety technologies, including an updated computer aided dispatch (CAD) system, upgrading Emergency Operations Center technology, and improving emergency response capabilities. These plans will advance safety measures in our community.

In addition, we recognize that our City must continue efforts to protect the security and integrity of our data. City government has participated in several cyber security assessments over the last few years and assessors have commended our preparedness. We will build on this success and plan to take additional steps to further upgrade our cybersecurity protections.

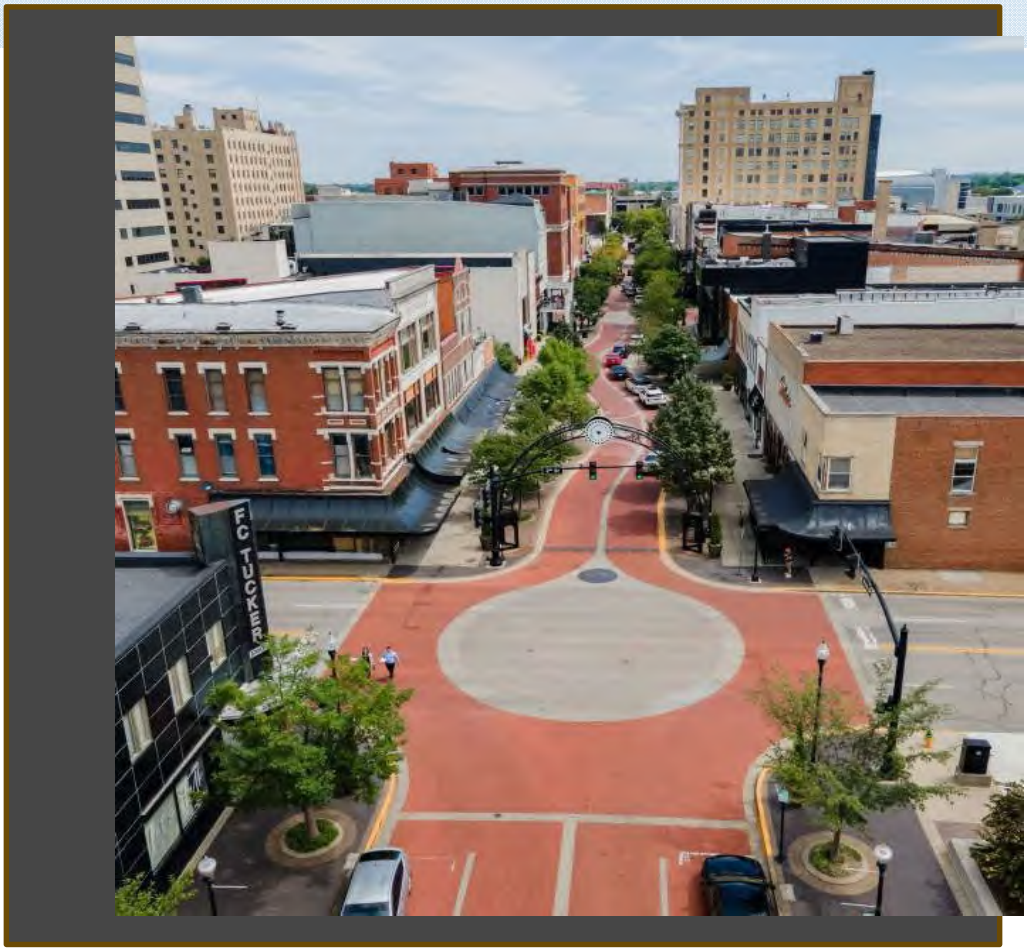
Overall, the City strives to have modern, updated technology and will continue to identify additional areas for improvement.

Where We're Heading | Modernize City Technologies

Goal #2: Improve Public Transportation Experience

Community input pointed to the desire for more investment in quality public transportation. The City is taking steps to improve transportation technology and overall rider experience by implementing digital ticketing for passengers on the Metropolitan Evansville Transit System (METS), releasing a new bus tracking app and dispatching system with automatic passenger counts, and adding new METS buses to the schedule and rotation.

What This Means For You:
Improved accessibility and enhanced experience when using City public transportation.



Where We're Heading

03 Create Opportunities to Connect

Building strong relationships, both inside of City Hall and with our community, is one of our most important priorities. To do this, we seek to expand opportunities to connect with your City government and affirm our commitment to transparent and timely communication with residents.

Goal #1: Promote Transparent Government

You deserve a government that communicates transparently with constituents and provides information in an easy to understand and accessible way. We are taking steps to publish more City data externally on the City website and through other means. We plan to continue efforts like the Traveling City Hall series which gives residents more ways to interact with your City government. We have plans to begin an internal Virtual City Hall series, which will make it easier for City staff to connect with the Mayor's Office.

What This Means For You: Increased access to information that helps you understand City government activities and performance.

Goal #2: Support Internal Collaboration Efforts

One of the great strengths of the City workforce is our commitment to working together, but we know there are ways we can do more. The City is exploring multiple solutions to make it easier to share information between departments, like establishing Department Collaboration Labs where leaders can connect with one another and creating an online project management tool to support cross-department visibility into ongoing projects.

What This Means For You: Working together results in better, more efficient service for you.

Where We're Heading | Create Opportunities to Connect

Goal #3: Strengthen City Communication Channels

Residents deserve clear communication from your City government. We are taking steps to improve and modernize the ways in which you can receive information about City government, including expanding our social media presence, distributing a new Community Newsletter, re-designing the City Website, and reorganizing the City Website's Document Center. The City is building an internal facing Communication Plan, as well as creating City brand consistency for all platforms.

What This Means For You:
Easier access to information about your City government and more ways to get involved.



Where We're Heading

04 Prioritize People and Places

The People and Places of Evansville are what make us unique and are the foundation of our community – it's what makes Evansville home. As part of this Strategic Plan for City government, we recognize that new support for the "People and Places" that make up your local government – Evansville's public servants and government facilities – are also critical investments for our future.

Goal #1: Recruit and Retain a Skilled City Workforce

A qualified workforce is essential for the success of any City government. Through our strategic planning process, City leaders shared current capacity challenges that are important to remedy. To address this, the City is taking steps to examine staffing needs, expand recruitment channels, and fill vacancies. We will continue to seek ways to ensure we are appropriately rewarding those who provide the essential services our City requires.

What This Means For You:
Residents deserve to have a qualified and fully staffed City workforce – we are taking steps to meet that expectation.

In short, **our public servants are the City's most importance resource.** We're taking steps to further support our invaluable workforce who provide services to you.



Where We're Heading | Prioritize People and Places

Goal #2: Create Opportunities to Further Skills, Knowledge, and Training

Across all areas of our City government, we heard from employees who have interest in furthering their knowledge and skillsets. Employees outlined a series of training needs and goals, including additional support and training for City technology systems, or other areas of professional development specific to their role. We are exploring ways to further invest in training opportunities for our public servants, both to support their own career and skill development and to improve the quality and scope of services we provide to you.

What This Means For You:
Qualified staff with the skills to do the job are who you want working in City government .

Goal #3: Improve Facilities and Workspaces

A modern City government should include public buildings and City workspaces that are safe, upgraded, and equipped to support the critical work happening for our communities. The City is taking multiple actions in this area, including planning for site improvements, equipment replacements and updates, and other building maintenance across City government. Improvements will impact multiple departments, including but not limited to Police, Fire, Street Maintenance, Mesker Park Zoo and Botanical Garden, Metropolitan Evansville Transit System (METS), and others.

What This Means For You:
Upgraded public facilities are essential component of a healthy, strong, and vibrant downtown. City facilities are for you, too.

Where We're Heading | Prioritize People and Places

Goal #4: Improve Quality of Parks & Public Green Spaces

Today, our Parks and Recreation Department maintains 46 parks and 22 special use facilitates, spanning over 1600 acres of our community. Our parks are an important part of what make Evansville a place we love to call home, and community input was loud and clear that investment in our parks system should be a priority for this City government.

What This Means For You:
Residents can expect improvements and expansions to our public parks, with the goal of creating accessible green spaces for everyone.

We are taking steps to increase safety, improve accessibility, and focus on connectivity and overall quality of our park spaces, including investments in additional parks equipment and lighting. The Parks Department also has published their Five-Year Plan which details other goals and planned improvements to our parks system. Read the Five-Year Plan here.



Where We're Heading | Prioritize People and Places

Goal #5: Improve City Roads, Sidewalks, and Other Infrastructure

Public input from our Community Survey pointed to the need for additional investment and improvements to our roads, sidewalks, and our overall City infrastructure. This is a primary concern in our community. We're seeking to build on recently made progress in this area and will continue to focus on improving roads and infrastructure through regular maintenance and enhancing pedestrian accessibility and safety. We're also looking at ways to streamline or improve communication between the multiple City government departments to work together to improve our City infrastructure.

What This Means For You:
Improvements to roads, sidewalks, and other infrastructure enhances are critical for our City's future and enhance resident quality of life.

Goal #6: Revitalize Our Neighborhoods

Investment in neighborhood revitalization is part of our commitment to prioritizing the people and places of Evansville. We know that beautiful and safe neighborhoods are a critical component for any thriving community. As such, we will further efforts to address blighted areas of our City and other projects which improve residents' overall quality of life, like cleaning up neighborhood parks and ensuring accessible and safe sidewalks. The City will expand efforts like the Block-by-Block Initiative which hosts neighborhood clean up efforts. We continue to seek ways to best support those who need it most. One example is the City plans to assess and develop a consolidated plan that addresses housing discrimination and affordable housing.

What This Means For You:
Residents deserve to live in safe and beautiful neighborhoods where all feel welcome.

Where We're Heading | Prioritize People and Places

Goal #7: Further Sustainability Efforts

A sustainable community is important to our citizens and to the future of Evansville. As part of this commitment, we are working to identify climate hazards, risk, and impacts to our community. We plan to publish a 2025 Evansville Climate Action Plan and launch an online climate action dashboard where residents can track our progress. These efforts will chart a path to reduce our greenhouse gas emissions and improve our resiliency to climate impacts. Across City Hall, many departments have launched other sustainability initiatives to further support the City's commitment in this area.

To further transparency and sustainability efforts, City Hall is also developing a roadmap to reduce our municipal energy use – with the goal of reducing the City's overall energy costs.

What This Means For You:
A focus on sustainability raises the quality of life of people that live, work, and visit Evansville.



Where We're Heading

Our Next Steps

The City is taking a series of next steps to turn this plan into actions. Please read below to learn more about our plans to implement this Strategic Plan and keep you updated on our progress.



Step 1: Establish Performance Metrics

The City will outline specific projects for each Focus Areas and establish quantifiable performance metrics and indicators to understand our progress and determine success.

Step 2: Establish Working Groups

The City will establish working groups with leaders for each Focus Area. These groups will drive initiatives forward and report back on progress.

Step 3: Develop Implementation Timelines

The City will create an implementation timelines with key milestones and deadlines for strategic initiatives for each goal and Focus Area.

Step 4: Communicate Progress

The City will provide an **Annual Strategic Plan Update** to the community highlighting achievements, ongoing efforts, and next steps for the Strategic Plan.

05

Acknowledgements



Acknowledgements

Thank You

We express our sincere gratitude and appreciation to community members and City staff whose contributions shaped this Strategic Plan.

Mayor's Office
Mayor Stephanie Terry
Deputy Mayor Lindsay Snyder
Joe Atkinson
Ariah Leary

Area Planning
Ronald S. London

Building Commission
Johnny McAlister
Richard Dauphin
Kim Josey

City Engineer
Mike Labitzke

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Human Relations
Diane Clements

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Legal
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Levee
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Kolbi Jackson
Lana Abel

Metropolitan Planning Organization
Seyed Shokouhzadeh

Mesker Park Zoo & Botanical Garden
Erik Beck

Parks & Recreation
Danielle Crooke
Paul Bouseman

Police
Chief Philip Smith
Assistant Chief Nathan Hassler

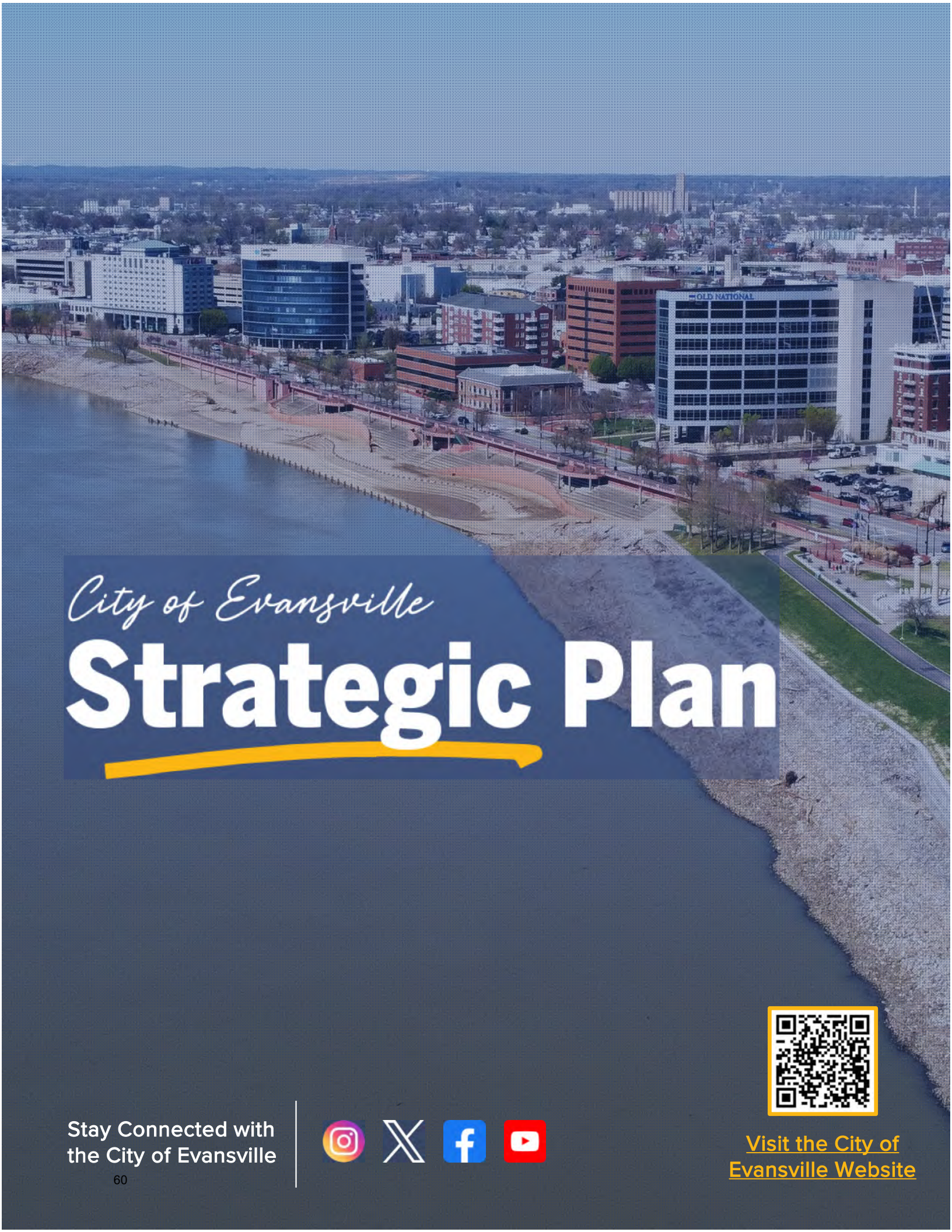
Purchasing
Dachenae Streeter

Transportation and Services
Todd Robertson
Robin Morris

Water and Sewer Utility
Victor Kelson

Crowe LLP

Crowe



City of Evansville

Strategic Plan

Stay Connected with the City of Evansville

Visit the City of Evansville Website

City of Evansville, Indiana

General Information

The City

Evansville was first founded in 1812 and was named by its founder, Hugh McGary after Col. Robert M. Evans. However, there has been continuous human presence in the area from at least 8,000 BC. European settlers were in the area around 1804. Due to its location on an oxbow of the Ohio River, it is referred to as the "River City". Evansville had an estimated population of 115,395 at the 2020 census and is the third largest city in Indiana and the 249th most-populous city in the United States. The Indiana-Illinois-Kentucky area boasts just over 911,000 people.

Location



Evansville is the county seat of Vanderburgh County, Indiana, and lies on the northern banks of the Ohio River, one of the nation's major waterways, in the southwestern region of Indiana. Also located in the area are the White and Wabash Rivers. Evansville is located 177 miles southwest from the state capital of Indianapolis, 10 miles north of Henderson, Kentucky, and is 150 miles north of Nashville, Tennessee, 121 miles southwest of Louisville, Kentucky and 186 miles southeast of St. Louis, Missouri.

Evansville is served by Interstate 69, Interstate 64, and US Highway 41. Evansville has a regional airport that operates 10 domestic departure flights daily and offers non-stop flights to 7 domestic destinations.

Evansville is also served by two CSX rail arteries and Norfolk Southern Railroad.

Industry

The Evansville area is home to several diverse industries, attracting major manufacturing and health care sectors. The largest industries include health care & social assistance, manufacturing, retail trade, accommodation & food services, construction, and transportation & warehousing.

Universities and Schools

The Evansville area is home to the University of Southern Indiana (USI), University of Evansville (UE), and Ivy Tech-Evansville (IT-E). USI has nearly 9,400 dual-credit, undergraduate and graduate students in over 130 areas of study. The campus covers 1,400 acres and offers 19 varsity intercollegiate men's and women's sports. UE of has 2,000 undergraduate, graduate, and adult students. It covers 75 acres and encompasses 31 buildings. The UE baseball team, Purple Aces played in the 2024 NCAA Super Regional Tournament. IT-E has 11,866 students enrolled in 44 academic programs. The Evansville-Vanderburgh County School Corporation serves over 22,500 students and nearly 1,600 teachers. For 2026 the total budget for the district will be $337.6 million. Evansville is also home to Signature High School, the #2 Best High School in the Nation per US News & World Report. The school boasts an average 1,316 SAT composite score compared to a national average of 1,050.

Medical Facilities

Major medical facilities in Evansville, IN include Deaconess and Ascension St. Vincent hospitals. Deaconess Health Systems operates several hospitals in the area, including Deaconess Midtown Hospital, Deaconess Gateway Hospital, and Deaconess Orthopedic Neuroscience Hospital, as well as rehabilitation and specialty facilities like the Linda E. White Hospice House.

The Ascension St. Vincent Evansville hospital is a level II trauma center that provides advanced care for severe injuries. St. Mary's Health was integrated into Ascension St. Vincent Health, with the hospital officially becoming Ascension St. Vincent Evansville.

Community Activities

Evansville is home to the West Side Nut Club Fall Festival. It is the Number 1 rated fall festival per USA Today 10Best for the years 2023-2025. Per USA Today: "The West Side Nut Club Fall Festival attracts more than 200,000 people to Franklin Street each year, making it one of the largest street festivals in the United States. The October event includes free live entertainment, carnival rides, over 130 food booths, talent competitions, and a huge fall parade". The festival was started in 1921 by a group of West Side businessmen. The organization has grown from a handful of businessmen to 300 active members. Proceeds from the festival are donated back to the community in the form of grants. In 2025, the club donated over $676,000 to local charities, first responders, universities, youth sport programs, and schools.

Government



Evansville operates under a "strong mayor" form of government with a Mayor-Council system. The Evansville City Council consists of nine council members elected by the citizens on a partisan ballot. There are six elected in wards and three elected at-large. The mayor and council are elected for a term of four years.

As the legislative body, the Council has the exclusive responsibility of passing or changing local laws (known as ordinances), resolutions, orders, and motions for the City's government. As the fiscal body, the Council has the authority to levy certain taxes and it has the sole responsibility of adopting a City budget each year. The Council also appoints members to certain boards and commissions that serve the community in various areas.

The mayor has most of the executive and administrative power over the city's daily operations. The mayor appoints or removes department heads and has veto power over ordinances passed by the Council. Nevertheless, the Council has the ultimate authority for funding and all money spent on behalf of City taxpayers.

All ordinances and resolutions must be introduced by Council members. Citizens can take part by approaching a Council member with an idea or proposal for an ordinance or resolution. These proposals are introduced into the Council and are assigned to the appropriate committee for consideration. Committees hold a public hearing to receive citizen input, it will then decide to table the ordinance or bring it before the entire Council.

When an ordinance is passed by the Council, it is then sent to the Mayor for signature or veto. The Council may override a veto with a two-thirds majority vote.

One frequent – and sometimes controversial – request before Council concerns zoning. The City is divided into districts or zones with each having their own regulations and rules for how the land may be used. Over time, residents and City officials find the need to change some districts, or rezone them, which requires Council approval. Rezoning requests first appear before the Area Plan Commission and receive a recommendation for approval or denial. This recommendation is then passed on to Council, which has the final authority over rezoning requests.

Recreation



Principal parks provide picnicking, golf, pickleball, soccer, ice skating, swimming, skateboarding, softball and baseball. There are 46 parks, 22 recreation facilities, 1,600 acres of land and 12 miles of paved trails. The city has two 18-hole golf courses and one 9-hole golf course.

Evansville is home to Bosse Field. Opened in 1915, Bosse has 5,181 seats and was the first municipally owned sports stadium in the United States. It is the third oldest baseball stadium still in use in the US, behind Fenway Park in Boston and Wrigley Field in Chicago. It is the home of the Evansville Otters and was the setting of the 1992 film *A League of Their Own*.





City Flag

Demographics

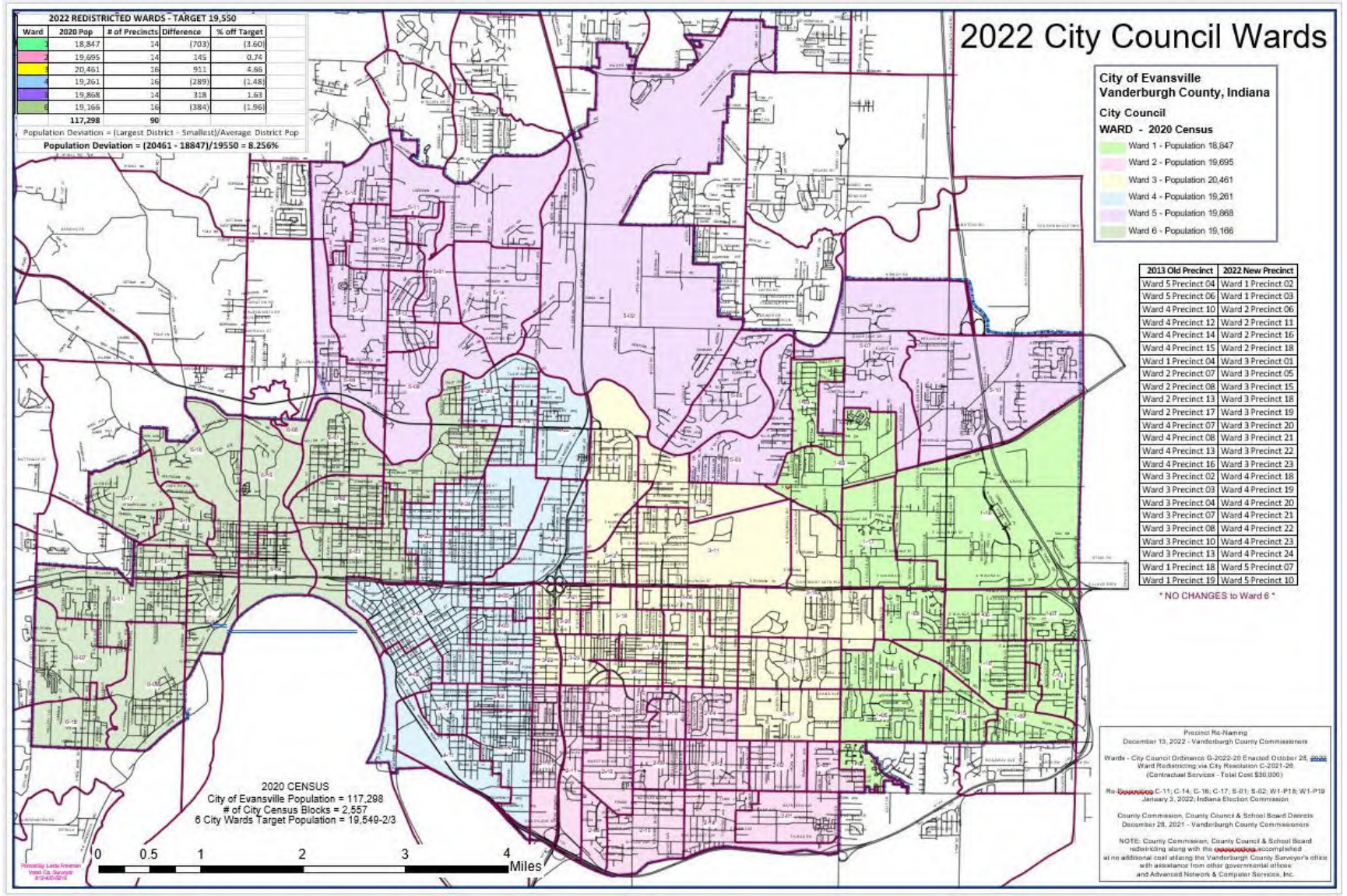
Estimated population 115,395
Employment (Aug. 2025) 54,828
Unemployment (Aug. 2025) 2,220
Labor Force (Aug. 2025) 57,048
Unemployment rate 4.1%

Evansville Area Economy
Unemployment Rate: 3.6%
Nonfarm Wage and Salary Employment: 142,500
Largest Sector: Trade, Transportation, and Utilities: 27,300
Source: U.S. Bureau of Labor Statistics

Median Age 38.1
Median Property Value $129,100
Homeowner rate 53.9%
Homeowners with mortgage 62.1%
Median Household Income $52,251
Poverty Rate 18.6%
Race 75.5% White, 13.4% Black or African American, Hispanic 4.0% Other 7.1%
Average Commute Time 18.7 minutes
Largest Employment by Industries Health Care 16.2%, Manufacturing 16.1%, Retail 13.5%
Source: Data USA

For additional information concerning Evansville and the surrounding community, please visit the link below:

https://growcapacity.info/wp-content/uploads/2025/04/Where-You-Live-Matter%E2%80%93Complete_e.pdf


2022 REDISTRICTED WARDS - TARGET 19,550
Ward | 2020 Pop | # of Precincts | Difference | % off Target
1 | 18,847 | 14 | (703) | (3.60)
2 | 19,695 | 14 | 145 | 0.74
3 | 20,461 | 16 | 911 | 4.66
4 | 19,261 | 16 | (289) | (1.48)
5 | 19,868 | 14 | 318 | 1.63
6 | 19,166 | 16 | (384) | (1.96)
117,298 | 90
Population Deviation = (Largest District - Smallest)/Average District Pop
Population Deviation = (20461 - 18847)/19550 = 8.256%
2022 City Council Wards
City of Evansville
Vanderburgh County, Indiana
City Council
WARD - 2020 Census
Ward 1 - Population 18,847
Ward 2 - Population 19,695
Ward 3 - Population 20,461
Ward 4 - Population 19,261
Ward 5 - Population 19,868
Ward 6 - Population 19,166
2013 Old Precinct | 2022 New Precinct
Ward 5 Precinct 04 | Ward 1 Precinct 02
Ward 5 Precinct 06 | Ward 1 Precinct 03
Ward 4 Precinct 10 | Ward 2 Precinct 06
Ward 4 Precinct 12 | Ward 2 Precinct 11
Ward 4 Precinct 14 | Ward 2 Precinct 16
Ward 4 Precinct 15 | Ward 2 Precinct 18
Ward 1 Precinct 04 | Ward 3 Precinct 01
Ward 2 Precinct 07 | Ward 3 Precinct 05
Ward 2 Precinct 08 | Ward 3 Precinct 15
Ward 2 Precinct 13 | Ward 3 Precinct 18
Ward 2 Precinct 17 | Ward 3 Precinct 19
Ward 4 Precinct 07 | Ward 3 Precinct 20
Ward 4 Precinct 08 | Ward 3 Precinct 21
Ward 4 Precinct 13 | Ward 3 Precinct 22
Ward 4 Precinct 16 | Ward 3 Precinct 23
Ward 3 Precinct 02 | Ward 4 Precinct 18
Ward 3 Precinct 03 | Ward 4 Precinct 19
Ward 3 Precinct 04 | Ward 4 Precinct 20
Ward 3 Precinct 07 | Ward 4 Precinct 21
Ward 3 Precinct 08 | Ward 4 Precinct 22
Ward 3 Precinct 10 | Ward 4 Precinct 23
Ward 3 Precinct 13 | Ward 4 Precinct 24
Ward 1 Precinct 18 | Ward 5 Precinct 07
Ward 1 Precinct 19 | Ward 5 Precinct 10
* NO CHANGES to Ward 6 *
2020 CENSUS
City of Evansville Population = 117,298
# of City Census Blocks = 2,557
6 City Wards Target Population = 19,549-2/3
0 0.5 1 2 3 4 Miles
Precinct Re-Naming
December 13, 2022 - Vanderburgh County Commissioners
Wards - City Council Ordinance G-2022-20 Enacted October 26, 2022
Ward Redistricting via City Resolution C-2021-26
(Contractual Services - Total Cost $30,000)
Re-[redacted] C-11; C-14; C-16; C-17; S-01; S-02; W1-P18; W1-P19
January 3, 2022; Indiana Election Commission
County Commission, County Council & School Board Districts
December 28, 2021 - Vanderburgh County Commissioners
NOTE: County Commission, County Council & School Board redistricting along with the [redacted] accomplished at no additional cost utilizing the Vanderburgh County Surveyor's office with assistance from other governmental offices and Advanced Network & Computer Services, Inc.

GENERAL FUND
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Taxes	$ 61,351,049	$ 63,251,800	$ 63,251,800	$ 56,828,936	$ (6,422,864)	-10.2%
Licenses & Permits	1,134,420	1,253,405	1,256,871	1,282,680	25,809	2.1%
Intergovernmental	35,031,153	41,623,474	41,782,152	37,802,075	(3,980,077)	-9.5%
Charges for Services	15,524,992	16,406,505	16,827,484	23,084,196	6,256,712	37.2%
Fines, Forfeitures and Fees	274,149	245,950	246,180	193,550	(52,630)	-21.4%
Miscellaneous	4,410,869	4,254,681	4,437,399	3,651,180	(786,219)	-17.7%
Other Financing Sources	7,243,774	11,551,471	14,249,134	17,268,283	3,019,149	21.2%
Total Revenue	$ 124,970,406	$ 138,587,286	$ 142,051,020	$ 140,110,900	$ (1,940,120)	-1.4%
Expenditures:						
Personnel Services	$ 104,493,888	$ 102,308,128	$ 102,188,768	$ 112,465,689	$ 10,276,921	10.1%
Supplies	2,896,805	4,240,336	6,361,868	3,349,680	(3,012,188)	-47.3%
Other Services & Charges	13,758,861	28,420,573	28,413,943	21,141,178	(7,272,765)	-25.6%
Capital Outlay	509,965	1,052,371	1,001,660	605,000	(396,660)	-39.6%
Other Financing Uses	2,679,975	2,491,935	3,898,120	2,605,983	(1,292,137)	-33.1%
Total Expenditures	$ 124,339,494	$ 138,513,343	$ 141,864,359	$ 140,167,530	$ (1,696,829)	-1.2%
Excess (Deficiency) of Revenues Over Expenditures	$ 630,912	$ 73,943	$ 186,661	$ (56,630)		
Fund Balance 1/1	$ 48,245,424	$ 48,876,336	$ 48,876,336	$ 48,950,279		
Fund Balance 12/31	$ 48,876,336	$ 48,950,279	$ 49,062,997	$ 48,893,649		

MOTOR VEHICLE & HIGHWAY
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Intergovernmental	$ 5,122,176	$ 4,692,850	$ 4,692,850	$ 4,703,560	$ 10,710	0.2%
Charges for Services	174,219	212,109	212,109	251,794	39,685	18.7%
Fines, Forfeitures and Fees	3,814	1,000	1,000	1,000	-	0.0%
Miscellaneous	88,230	60,760	60,760	60,760	-	0.0%
Other Financing Sources	508,642	494,500	494,500	644,000	149,500	30.2%
Total Revenue	$ 5,897,081	$ 5,461,219	$ 5,461,219	$ 5,661,114	$ 199,895	3.7%
Expenditures:						
Personnel Services	$ 3,174,478	$ 3,934,557	$ 3,872,834	$ 4,037,600	$ 164,766	4.3%
Supplies	520,840	669,286	622,855	599,840	(23,015)	-3.7%
Other Services & Charges	1,983,218	930,002	886,869	958,330	71,461	8.1%
Total Expenditures	$ 5,678,536	$ 5,533,845	$ 5,382,558	$ 5,595,770	$ 213,212	4.0%
Excess (Deficiency) of Revenues Over Expenditures	$ 218,545	$ (72,626)	$ 78,661	$ 65,344		
Fund Balance 1/1	$ 2,520,919	$ 2,739,464	$ 2,739,464	$ 2,666,838		
Fund Balance 12/31	$ 2,739,464	$ 2,666,838	$ 2,818,125	$ 2,732,182		

LOCAL ROADS & STREETS
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Intergovernmental	$ 2,581,593	$ 2,210,300	$ 2,269,972	$ 2,301,250	$ 31,278	1.4%
Miscellaneous	395,943	150,252	202,896	150,225	(52,671)	-26.0%
Other Financing Sources	1,475,210	-	-	-	-	N/A
Total Revenue	$ 4,452,746	$ 2,360,552	$ 2,472,868	$ 2,451,475	$ (21,393)	-0.9%
Expenditures:						
Personnel Services	$ 1,374,120	$ 1,463,510	$ 1,463,510	$ 1,572,127	$ 108,617	7.4%
Supplies	15,313	42,517	41,520	38,300	(3,220)	-7.8%
Other Services & Charges	1,401,881	7,121,900	2,648,137	1,711,282	(936,855)	-35.4%
Capital Outlay	(611,794)	405,015	-	-	-	N/A
Total Expenditures	$ 2,179,520	$ 9,032,942	$ 4,153,167	$ 3,321,709	$ (831,458)	-20.0%
Excess (Deficiency) of Revenues Over Expenditures	$ 2,273,226	$ (6,672,390)	$ (1,680,299)	$ (870,234)		
Fund Balance 1/1	$ 8,566,948	$ 10,840,174	$ 10,840,174	$ 4,167,784		
Fund Balance 12/31	$ 10,840,174	$ 4,167,784	$ 9,159,875	$ 3,297,550		

MOTOR VEHICLE & HIGHWAY RESTRICTED
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Intergovernmental	$ 2,651,841	$ 2,432,950	$ 2,432,950	$ 2,465,110	$ 32,160	1.3%
Miscellaneous	213,082	135,000	164,357	150,000	(14,357)	-8.7%
Other Financing Sources	339,138	-	2,221,203	135,000	(2,086,203)	-93.9%
Total Revenue	$ 3,204,061	$ 2,567,950	$ 4,818,510	$ 2,750,110	$ (2,068,400)	-42.9%
Expenditures:						
Personnel Services	$ 883,161	$ 978,599	$ 978,046	$ 1,025,950	$ 47,904	4.9%
Supplies	165,049	216,039	212,500	212,500	-	0.0%
Other Services & Charges	(255,736)	3,701,773	3,362,990	2,472,093	(890,897)	-26.5%
Total Expenditures	$ 792,474	$ 4,896,411	$ 4,553,536	$ 3,710,543	$ (842,993)	-18.5%
Excess (Deficiency) of Revenues Over Expenditures	$ 2,411,587	$ (2,328,461)	$ 264,974	$ (960,433)		
Fund Balance 1/1	$ 4,479,143	$ 6,890,730	$ 6,890,730	$ 4,562,269		
Fund Balance 12/31	$ 6,890,730	$ 4,562,269	$ 7,155,704	$ 3,601,836		

PARKS & RECREATION FUND
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Taxes	$ 9,443,741	$ 8,701,200	$ 8,701,200	$ 9,837,881	$ 1,136,681	13.1%
Intergovernmental	805,863	767,500	1,388,924	513,945	(874,979)	-63.0%
Charges for Services	2,430,684	2,489,007	2,494,523	2,413,700	(80,823)	-3.2%
Miscellaneous	83,166	71,988	141,262	58,500	(82,762)	-58.6%
Other Financing Sources	336,878	51,686	197,766	183,831	(13,935)	-7.0%
Total Revenue	$ 13,100,332	$ 12,081,381	$ 12,923,675	$ 13,007,857	$ 84,182	0.7%
Expenditures:						
Personnel Services	$ 6,979,644	$ 7,744,575	$ 7,401,892	$ 8,100,619	$ 698,727	9.4%
Supplies	672,189	748,293	842,175	800,300	(41,875)	-5.0%
Other Services & Charges	3,725,740	4,367,290	4,609,963	4,683,384	73,421	1.6%
Capital Outlay	-	-	215,250	-	(215,250)	-100.0%
Other Financing Uses	170,626	39,151	41,225	543,709	502,484	1218.9%
Total Expenditures	$ 11,548,199	$ 12,899,309	$ 13,110,505	$ 14,128,012	$ 1,017,507	7.8%
Excess (Deficiency) of Revenues Over Expenditures	$ 1,552,133	$ (817,928)	$ (186,830)	$ (1,120,155)		
Fund Balance 1/1	$ 3,837,790	$ 5,389,923	$ 5,389,923	$ 4,571,995		
Fund Balance 12/31	$ 5,389,923	$ 4,571,995	$ 5,203,093	$ 3,451,840		

PARKING METER
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Charges for Services	$ 181,997	$ 157,000	$ 157,000	$ 157,000	$ -	0.0%
Fines, Forfeitures and Fees	760	600	720	600	(120)	-16.7%
Miscellaneous	63	-	418	-	(418)	-100.0%
Other Financing Sources	240,300	225,000	225,000	258,000	33,000	14.7%
Total Revenue	$ 423,120	$ 382,600	$ 383,138	$ 415,600	$ 32,462	8.5%
Expenditures:						
Personnel Services	$ 332,531	$ 326,164	$ 326,164	$ 343,394	$ 17,230	5.3%
Supplies	3,391	4,772	4,725	4,525	(200)	-4.2%
Other Services & Charges	44,813	62,209	61,490	63,770	2,280	3.7%
Total Expenditures	$ 380,735	$ 393,145	$ 392,379	$ 411,689	$ 19,310	4.9%
Excess (Deficiency) of Revenues Over Expenditures	$ 42,385	$ (10,545)	$ (9,241)	$ 3,911		
Fund Balance 1/1	$ 6,344	$ 48,729	$ 48,729	$ 38,184		
Fund Balance 12/31	$ 48,729	$ 38,184	$ 39,488	$ 42,095		

PARKING GARAGES
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Charges for Services	$ 66,000	$ -	$ 59,400	$ -	$ (59,400)	-100.0%
Total Revenue	$ 66,000	$ -	$ 59,400	$ -	$ (59,400)	-100.0%
Expenditures:						
Other Services & Charges	344,270	863,347	833,826	834,710	884	0.1%
Capital Outlay	12,858	-	-	-	-	N/A
Total Expenditures	$ 357,128	$ 863,347	$ 833,826	$ 834,710	$ 884	0.1%
Excess (Deficiency) of Revenues Over Expenditures	$ (291,128)	$ (863,347)	$ (774,426)	$ (834,710)		
Fund Balance 1/1	$ (80,842)	$ (371,970)	$ (371,970)	$ (1,235,317)		
Fund Balance 12/31	$ (371,970)	$ (1,235,317)	$ (1,146,396)	$ (2,070,027)		

LOCAL LAW ENFORCEMENT TRAINING
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Intergovernmental	$ 3,912	$ 5,000	$ 5,000	$ 5,000	$ -	0.0%
Charges for Services	127,939	125,000	125,000	85,400	(39,600)	-31.7%
Fines, Forfeitures and Fees	22,083	27,232	28,304	25,800	(2,504)	-8.8%
Miscellaneous	21,004	7,600	47,578	35,000	(12,578)	-26.4%
Other Financing Sources	14,533	-	125,486	1,000	(124,486)	-99.2%
Total Revenue	$ 189,471	$ 164,832	$ 331,368	$ 152,200	$ (179,168)	-54.1%
Expenditures:						
Supplies	54,110	50,647	63,874	47,000	(16,874)	-26.4%
Other Services & Charges	200,410	257,881	377,000	282,500	(94,500)	-25.1%
Total Expenditures	$ 254,520	$ 308,528	$ 440,874	$ 329,500	$ (111,374)	-25.3%
Excess (Deficiency) of Revenues Over Expenditures	$ (65,049)	$ (143,696)	$ (109,506)	$ (177,300)		
Fund Balance 1/1	$ 496,511	$ 431,462	$ 431,462	$ 287,766		
Fund Balance 12/31	$ 431,462	$ 287,766	$ 321,956	$ 110,466		

PUBLIC SAFETY LOCAL INCOME TAX
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Taxes	$ 6,521,717	$ 6,880,000	$ 6,880,000	$ 7,021,000	$ 141,000	2.0%
Miscellaneous	192,799	-	125,204	150,000	24,796	19.8%
Total Revenue	$ 6,714,516	$ 6,880,000	$ 7,005,204	$ 7,171,000	$ 165,796	2.4%
Expenditures:						
Supplies	$ 345,745	$ 1,394,368	$ 1,285,623	$ 720,000	$ (565,623)	-44.0%
Other Services & Charges	19,254	679,831	500,000	250,000	(250,000)	-50.0%
Capital Outlay	406,544	3,721,575	6,521,001	1,160,956	(5,360,045)	-82.2%
Other Financing Uses	5,600,000	4,800,000	4,800,000	4,800,000	-	0.0%
Total Expenditures	$ 6,371,543	$ 10,595,774	$ 13,106,624	$ 6,930,956	$ (6,175,668)	-47.1%
Excess (Deficiency) of Revenues Over Expenditures	$ 342,973	$ (3,715,774)	$ (6,101,420)	$ 240,044		
Fund Balance 1/1	$ 3,808,494	$ 4,151,467	$ 4,151,467	$ 435,693		
Fund Balance 12/31	$ 4,151,467	$ 435,693	$ (1,949,953)	$ 675,737		

GOLF FUND
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Charges for Services	$ 2,339,306	$ 2,181,800	$ 2,197,656	$ 2,179,800	$ (17,856)	-0.8%
Miscellaneous	6,514	850	5,212	850	(4,362)	-83.7%
Other Financing Sources	138,390	-	-	-	-	N/A
Total Revenue	$ 2,484,210	$ 2,182,650	$ 2,202,868	$ 2,180,650	$ (22,218)	-1.0%
Expenditures:						
Personnel Services	$ 862,413	$ 856,750	$ 856,620	$ 887,439	$ 30,819	3.6%
Supplies	98,980	317,199	267,757	293,000	25,243	9.4%
Other Services & Charges	1,028,922	1,019,794	1,026,724	1,015,961	(10,763)	-1.0%
Total Expenditures	$ 1,990,315	$ 2,193,743	$ 2,151,101	$ 2,196,400	$ 45,299	2.1%
Excess (Deficiency) of Revenues Over Expenditures	$ 493,895	$ (11,093)	$ 51,767	$ (15,750)		
Fund Balance 1/1	$ 292,686	$ 786,581	$ 786,581	$ 775,488		
Fund Balance 12/31	$ 786,581	$ 775,488	$ 838,348	$ 759,738		

DEACONNES AQUATIC CENTER
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Charges for Services	$ 496,261	$ 495,000	$ 567,755	$ 484,662	$ (83,093)	-14.6%
Miscellaneous	3,690	5,000	5,000	5,000	-	0.0%
Other Financing Sources	900,000	900,000	900,046	1,409,000	508,954	56.5%
Total Revenue	$ 1,399,951	$ 1,400,000	$ 1,472,801	$ 1,898,662	$ 425,861	28.9%
Expenditures:						
Other Services & Charges	$ 1,503,161	$ 1,811,816	$ 1,811,816	$ 1,898,680	$ 86,864	4.8%
Total Expenditures	$ 1,503,161	$ 1,811,816	$ 1,811,816	$ 1,898,680	$ 86,864	4.8%
Excess (Deficiency) of Revenues Over Expenditures	$ (103,210)	$ (411,816)	$ (339,015)	$ (18)		
Fund Balance 1/1	$ 458,717	$ 355,507	$ 355,507	$ (56,309)		
Fund Balance 12/31	$ 355,507	$ (56,309)	$ 16,492	$ (56,327)		

RENTAL HOUSING INSPECTION FUND
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Fines, Forfeitures and Fees	$ 23,141	$ 22,500	$ 22,500	$ 22,500	$ -	0.0%
Miscellaneous	811	800	800	-	(800)	-100.0%
Other Financing Sources	37,500	37,500	37,500	37,500	-	0.0%
Total Revenue	$ 61,452	$ 60,800	$ 60,800	$ 60,000	$ (800)	-1.3%
Expenditures:						
Other Services & Charges	$ 48,789	$ 103,395	$ 101,050	$ 74,575	$ (26,475)	-26.2%
Total Expenditures	$ 48,789	$ 103,395	$ 101,050	$ 74,575	$ (26,475)	-26.2%
Excess (Deficiency) of Revenues Over Expenditures	$ 12,663	$ (42,595)	$ (40,250)	$ (14,575)		
Fund Balance 1/1	$ 5,661	$ 18,324	$ 18,324	$ (24,271)		
Fund Balance 12/31	$ 18,324	$ (24,271)	$ (21,926)	$ (38,846)		

PARK BONDS
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Taxes	$ 724,969	$ 2,985,926	$ 5,445,349	$ 2,763,690	$ (2,681,659)	-49.2%
Intergovernmental	52,079	80,000	242,759	171,900	(70,859)	-29.2%
Charges for Services	40	200	200	-	(200)	-100.0%
Miscellaneous	47,089	30,000	30,000	1,500	(28,500)	-95.0%
Other Financing Sources	-	400,963	764,450	1,528,900	764,450	100.0%
Total Revenue	$ 824,177	$ 3,497,089	$ 6,482,758	$ 4,465,990	$ (2,016,768)	-31.1%
Expenditures:						
Other Services & Charges	$ 1,941,775	$ 4,771,226	$ 4,780,826	$ 4,465,990	$ (314,836)	-6.6%
Capital Outlay	(41,677)	41,677	-	-	-	N/A
Total Expenditures	$ 1,900,098	$ 4,812,903	$ 4,780,826	$ 4,465,990	$ (314,836)	-6.6%
Excess (Deficiency) of Revenues Over Expenditures	$ (1,075,921)	$ (1,315,814)	$ 1,701,932	$ -		
Fund Balance 1/1	$ 2,961,574	$ 1,885,653	$ 1,885,653	$ 569,839		
Fund Balance 12/31	$ 1,885,653	$ 569,839	$ 3,587,585	$ 569,839		

CASINO FUND
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Intergovernmental	$ 9,129,957	$ 6,105,887	$ 10,883,044	$ 9,420,884	$ (1,462,160)	-13.4%
Charges for Services	198,138	164,494	309,903	572,388	262,485	84.7%
Miscellaneous	6,776,211	4,000,649	7,742,097	7,243,555	(498,542)	-6.4%
Other Financing Sources	4,212	187,199	187,325	5,689,324	5,501,999	2937.1%
Total Revenue	$ 16,108,518	$ 10,458,229	$ 19,122,369	$ 22,926,151	$ 3,803,782	19.9%
Expenditures:						
Supplies	$ 224,693	$ 180,627	$ 323,034	$ 176,200	$ (146,834)	-45.5%
Other Services & Charges	3,389,663	2,911,675	9,861,901	7,678,091	(2,183,810)	-22.1%
Capital Outlay	3,913,617	6,018,776	5,638,917	9,630,758	3,991,841	70.8%
Other Financing Uses	2,298,395	3,298,401	4,823,913	14,087,970	9,264,057	192.0%
Total Expenditures	$ 9,826,368	$ 12,409,479	$ 20,647,765	$ 31,573,019	$ 10,925,254	52.9%
Excess (Deficiency) of Revenues Over Expenditures	$ 6,282,150	$ (1,951,250)	$ (1,525,396)	$ (8,646,868)		
Fund Balance 1/1	$ 22,833,822	$ 29,115,972	$ 29,115,972	$ 27,164,722		
Fund Balance 12/31	$ 29,115,972	$ 27,164,722	$ 27,590,576	$ 18,517,854		

WATER UTILITY
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Residential	$ 24,149,350	$ 13,560,758	$ 25,596,430	$ 26,320,890	$ 724,460	2.8%
Commercial	11,263,565	6,650,146	11,784,540	12,606,160	821,620	7.0%
Fire Protection	7,877,505	5,064,212	8,155,820	8,952,800	796,980	9.8%
Industrial	6,737,907	3,753,326	7,381,050	7,760,670	379,620	5.1%
Public Authority	1,565,696	889,789	1,672,290	1,747,650	75,360	4.5%
Intergovernmental	15,792,063	9,430,574	13,894,004	16,847,167	2,953,163	21.3%
Other Financing Sources	4,989,344	4,078,757	2,070,250	1,791,780	(278,470)	-13.5%
Taxes	3,049,979	1,821,066	3,214,040	3,348,670	134,630	4.2%
Fees	720,544	393,082	739,950	757,950	18,000	2.4%
Miscellaneous	128,327	62,333	120,000	120,000	-	0.0%
Total Revenue	$ 76,274,280	$ 45,704,043	$ 74,628,374	$ 80,253,737	$ 5,625,363	7.5%
Expenditures:						
Personnel Services	$ 16,687,159	$ 11,600,191	$ 20,760,561	$ 23,011,213	$ 2,250,652	10.8%
Supplies	5,340,498	2,868,768	5,259,945	5,895,040	635,095	12.1%
Other Services & Charges	14,454,043	5,643,067	12,252,993	13,311,737	1,058,744	8.6%
Capital Outlay	902,004	-	-	-	-	N/A
Other Financing Uses	34,557,961	23,165,796	36,354,875	43,297,859	6,942,984	19.1%
Total Expenditures	$ 71,941,666	$ 43,277,822	$ 74,628,374	$ 85,515,849	$ 10,887,475	14.6%
Excess (Deficiency) of Revenues Over Expenditures	$ 4,332,614	$ 2,426,221	$ -	$ (5,262,112)		
Fund Balance 1/1	$ 187,568,938	$ 191,901,552	$ 191,901,552	$ 194,327,774		
Fund Balance 12/31	$ 191,901,552	$ 194,327,774	$ 191,901,552	$ 189,065,662		

SEWER UTILITY
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Residential	$ 39,215,740	$ 23,490,423	$ 39,312,300	$ 40,884,090	$ 1,571,790	4.0%
Commercial	26,179,388	15,593,610	26,706,060	27,598,030	891,970	3.3%
Industrial	10,966,219	5,614,057	12,110,260	12,220,490	110,230	0.9%
Refuse Fees	6,361,067	3,791,703	6,276,600	7,648,300	1,371,700	21.9%
Public Authority	2,938,504	1,681,781	3,049,700	3,058,220	8,520	0.3%
Intergovernmental	23,573	23,573	23,600	23,600	-	0.0%
Other Financing Sources	4,276,962	2,039,096	3,565,800	3,865,800	300,000	8.4%
Fees	986,963	613,097	1,683,800	1,683,800	-	0.0%
Miscellaneous	844	1,099	1,000	1,000	-	0.0%
Total Revenue	$ 90,949,260	$ 52,848,439	$ 92,729,120	$ 96,983,330	$ 4,254,210	4.6%
Expenditures:						
Personnel Services	$ 6,447,452	$ 4,098,015	$ 7,321,719	$ 7,993,188	$ 671,469	9.2%
Supplies	1,913,814	1,157,922	2,224,150	2,578,650	354,500	15.9%
Other Services & Charges	15,682,025	8,767,970	17,976,019	19,690,578	1,714,559	9.5%
Other Financing Uses	47,183,372	41,501,247	65,204,732	74,254,710	9,049,978	13.9%
Total Expenditures	$ 71,226,663	$ 55,525,154	$ 92,726,620	$ 104,517,126	$ 11,790,506	12.7%
Excess (Deficiency) of Revenues Over Expenditures	$ 19,722,597	$ (2,676,715)	$ 2,500	$ (7,533,796)		
Fund Balance 1/1	$ 282,041,734	$ 301,764,331	$ 301,764,331	$ 299,087,616		
Fund Balance 12/31	$ 301,764,331	$ 299,087,616	$ 301,766,831	$ 291,553,820		

FIRE PENSION
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Intergovernmental	$ 4,363,164	$ 4,363,000	$ 4,363,000	$ 4,363,000	$ -	0.0%
Miscellaneous	233,688	168,000	174,137	144,000	(30,137)	-17.3%
Total Revenue	$ 4,596,852	$ 4,531,000	$ 4,537,137	$ 4,507,000	$ (30,137)	-0.7%
Expenditures:						
Personnel Services	$ 16,584	$ 17,100	$ 17,100	$ 16,630	$ (470)	-2.7%
Supplies	-	1,500	1,500	1,500	-	0.0%
Other Services & Charges	4,413,140	4,635,609	4,635,609	4,680,982	45,373	1.0%
Total Expenditures	$ 4,429,724	$ 4,654,209	$ 4,654,209	$ 4,699,112	$ 44,903	1.0%
Excess (Deficiency) of Revenues Over Expenditures	$ 167,128	$ (123,209)	$ (117,072)	$ (192,112)		
Fund Balance 1/1	$ 4,286,165	$ 4,453,293	$ 4,453,293	$ 4,330,084		
Fund Balance 12/31	$ 4,453,293	$ 4,330,084	$ 4,336,221	$ 4,137,972		

POLICE PENSION
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Intergovernmental	$ 5,788,896	$ 5,788,000	$ 5,972,576	$ 5,788,000	$ (184,576)	-3.1%
Miscellaneous	271,615	206,000	208,671	160,000	(48,671)	-23.3%
Total Revenue	$ 6,060,511	$ 5,994,000	$ 6,181,247	$ 5,948,000	$ (233,247)	-3.8%
Expenditures:						
Personnel Services	$ 21,215	$ 20,920	$ 24,920	$ 25,610	$ 690	2.8%
Supplies	53	1,000	1,000	1,000	-	0.0%
Other Services & Charges	5,904,891	6,458,604	6,454,524	6,102,300	(352,224)	-5.5%
Total Expenditures	$ 5,926,159	$ 6,480,524	$ 6,480,444	$ 6,128,910	$ (351,534)	-5.4%
Excess (Deficiency) of Revenues Over Expenditures	$ 134,352	$ (486,524)	$ (299,197)	$ (180,910)		
Fund Balance 1/1	$ 5,075,092	$ 5,209,444	$ 5,209,444	$ 4,722,920		
Fund Balance 12/31	$ 5,209,444	$ 4,722,920	$ 4,910,247	$ 4,542,010		

PORT AUTHORITY
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Miscellaneous	7,527	10,000	10,000	5,000	(5,000)	-50.0%
Other Financing Sources	192,500	193,500	193,500	211,390	17,890	9.2%
Total Revenue	$ 200,027	$ 203,500	$ 203,500	$ 216,390	$ 12,890	6.3%
Expenditures:						
Supplies	$ -	$ 148	$ 148	$ 150	$ 2	1.4%
Other Services & Charges	248,676	195,495	195,495	215,140	19,645	10.0%
Other Financing Uses	9,196	1,100	1,100	1,100	-	0.0%
Total Expenditures	$ 257,872	$ 196,743	$ 196,743	$ 216,390	$ 19,647	10.0%
Excess (Deficiency) of Revenues Over Expenditures	$ (57,845)	$ 6,757	$ 6,757	$ -		
Fund Balance 1/1	$ 6,517,220	$ 6,459,375	$ 6,459,375	$ 6,466,132		
Fund Balance 12/31	$ 6,459,375	$ 6,466,132	$ 6,466,132	$ 6,466,132		

LEVEE AUTHORITY
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Taxes	$ 1,899,329	$ 1,722,500	$ 1,722,500	$ 1,982,814	$ 260,314	15.1%
Intergovernmental	733,970	637,000	637,915	831,032	193,117	30.3%
Charges for Services	121	-	-	-	-	N/A
Fines, Forfeitures and Fees	500	1,000	1,000	500	(500)	-50.0%
Miscellaneous	305,429	111,500	129,031	151,000	21,969	17.0%
Other Financing Sources	(19,062)	-	-	-	-	N/A
Total Revenue	$ 2,920,287	$ 2,472,000	$ 2,490,446	$ 2,965,346	$ 474,900	19.1%
Expenditures:						
Personnel Services	$ 2,129,707	$ 1,544,352	$ 1,544,124	$ 1,579,565	$ 35,441	2.3%
Supplies	81,041	119,604	120,100	151,600	31,500	26.2%
Other Services & Charges	483,047	1,114,762	1,020,143	822,210	(197,933)	-19.4%
Capital Outlay	(96,702)	45,000	45,000	36,000	(9,000)	-20.0%
Other Financing Uses	57,175	51,810	51,810	51,810	-	0.0%
Total Expenditures	$ 2,654,268	$ 2,875,528	$ 2,781,177	$ 2,641,185	$ (139,992)	-5.0%
Excess (Deficiency) of Revenues Over Expenditures	$ 266,019	$ (403,528)	$ (290,731)	$ 324,161		
Fund Balance 1/1	$ 7,832,868	$ 8,098,887	$ 8,098,887	$ 7,695,359		
Fund Balance 12/31	$ 8,098,887	$ 7,695,359	$ 7,808,156	$ 8,019,520		

SOLID WASTE
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Charges for Services	$ 571,702	$ 956,870	$ 956,870	$ 500,000	$ (456,870)	-47.7%
Miscellaneous	20,951	20,000	27,098	13,000	(14,098)	-52.0%
Total Revenue	$ 592,653	$ 976,870	$ 983,968	$ 513,000	$ (470,968)	-47.9%
Expenditures:						
Personnel Services	$ 119,517	$ 202,055	$ 202,055	$ 203,850	$ 1,795	0.9%
Supplies	172	900	900	900	-	0.0%
Other Services & Charges	296,475	416,492	473,240	468,940	(4,300)	-0.9%
Total Expenditures	$ 416,164	$ 619,447	$ 676,195	$ 673,690	$ (2,505)	-0.4%
Excess (Deficiency) of Revenues Over Expenditures	$ 176,489	$ 357,423	$ 307,773	$ (160,690)		
Fund Balance 1/1	$ 994,590	$ 1,171,079	$ 1,171,079	$ 1,528,502		
Fund Balance 12/31	$ 1,171,079	$ 1,528,502	$ 1,478,852	$ 1,367,812		

ALL FUNDS
REVENUE AND EXPENSE SUMMARY

	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:						
Taxes	$ 82,990,784	$ 85,362,492	$ 89,214,889	$ 81,782,991	$ (7,431,898)	-8.3%
Licenses & Permits	1,134,420	1,253,405	1,256,871	1,282,680	25,809	2.1%
Residential	63,365,090	37,051,181	64,908,730	67,204,980	2,296,250	3.5%
Commercial	37,442,953	22,243,756	38,490,600	40,204,190	1,713,590	4.5%
Fire Protection	7,877,505	5,064,212	8,155,820	8,952,800	796,980	9.8%
Industrial	17,704,126	9,367,383	19,491,310	19,981,160	489,850	2.5%
Refuse Fees	6,361,067	3,791,703	6,276,600	7,648,300	1,371,700	21.9%
Public Authority	4,504,200	2,571,570	4,721,990	4,805,870	83,880	1.8%
Intergovernmental	82,080,240	78,160,108	88,588,746	85,236,523	(3,352,223)	-3.8%
Charges for Services	22,111,399	23,187,985	23,907,900	29,728,940	5,821,040	24.3%
Fines, Forfeitures and Fees	2,031,954	1,304,461	2,723,454	2,685,700	(37,754)	-1.4%
Miscellaneous	13,207,852	9,296,512	13,632,920	12,100,570	(1,532,350)	-11.2%
Other Financing Sources	20,678,321	20,159,672	25,231,960	33,023,808	7,791,848	30.9%
Total Revenue	$ 361,489,911	$ 298,814,440	$ 386,601,790	$ 394,638,512	$ 8,036,722	2.1%
Expenditures:						
Personnel Services	$ 143,521,869	$ 135,094,916	$ 146,958,313	$ 161,262,874	$ 14,304,561	9.7%
Supplies	12,332,693	12,013,926	17,633,674	14,870,185	(2,763,489)	-15.7%
Other Services & Charges	70,617,318	84,254,711	102,284,558	92,822,431	(9,462,127)	-9.3%
Capital Outlay	4,994,815	11,284,414	13,421,828	11,432,714	(1,989,114)	-14.8%
Other Financing Uses	92,556,700	75,349,440	115,175,775	139,643,141	24,467,366	21.2%
Total Expenditures	$ 324,023,396	$ 317,997,407	$ 395,474,148	$ 420,031,345	$ 24,557,197	6.2%
Excess (Deficiency) of Revenues Over Expenditures	$ 37,466,515	$ (19,182,967)	$ (8,872,358)	$ (25,392,833)		
Fund Balance 7/1	$ 592,749,798	$ 630,216,313	$ 630,216,313	$ 611,033,347		
Fund Balance 6/30	$ 630,216,313	$ 611,033,347	$ 621,343,955	$ 585,640,514		

2026 SUMMARY OF REVENUE AND EXPENDITURES

(Includes Evansville-Vanderburgh Levee Authority District, Vanderburgh County Solid Waste Management District, and Evansville Port Authority)

		2023 ACTUALS	2024 ACTUALS	2025 ADOPTED BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
1101	**GENERAL FUND**						
	Revenue	$ 116,099,548	$ 123,802,574	$ 137,522,232	$ 66,507,131	$ 140,110,900	1.9%
	Expenditures	$ 107,798,618	$ 115,463,487	$ 137,947,282	$ 70,644,160	$ 140,167,530	1.6%
	Net	$ 8,300,930	$ 8,339,087	$ (425,050)	$ (4,137,029)	$ (56,630)	
1176	**AMERICAN RESCUE PLAN ACT FUND**						
	Revenue	$ 2,215,820	$ 1,639,060	$ 1,550,000	$ 431,838	$ 300,000	-80.6%
	Expenditures	$ 23,549,916	$ 13,334,262	$ 1,052,500	$ 5,998,026	$ 89,077	-91.5%
	Net	$ (21,334,096)	$ (11,695,202)	$ 497,500	$ (5,566,188)	$ 210,923	
2201	**MOTOR VEHICLE HIGHWAY FUND**						
	Revenue	$ 5,539,917	$ 5,421,200	$ 5,424,047	$ 2,256,269	$ 5,661,114	4.4%
	Expenditures	$ 5,312,705	$ 5,675,590	$ 5,384,209	$ 2,430,803	$ 5,595,770	3.9%
	Net	$ 227,212	$ (254,390)	$ 39,838	$ (174,534)	$ 65,344	
2202	**LOCAL ROADS & STREETS FUND**						
	Revenue	$ 7,919,092	$ 6,086,967	$ 2,428,286	$ 1,000,035	$ 2,451,475	1.0%
	Expenditures	$ 5,169,192	$ 6,818,019	$ 4,153,167	$ 3,554,711	$ 3,321,709	-20.0%
	Net	$ 2,749,900	$ (731,052)	$ (1,724,881)	$ (2,554,676)	$ (870,234)	
2203	**MOTOR VEHICLE HIGHWAY RESTRICTED FUND**						
	Revenue	$ 2,691,244	$ 3,005,333	$ 4,607,501	$ 3,224,689	$ 2,750,110	-40.3%
	Expenditures	$ 2,550,418	$ 1,328,806	$ 3,047,748	$ 1,300,633	$ 3,710,543	21.7%
	Net	$ 140,825	$ 1,676,527	$ 1,559,753	$ 1,924,056	$ (960,433)	
2204	**PARKS & RECREATION FUND**						
	Revenue	$ 12,454,765	$ 13,067,173	$ 13,791,613	$ 7,548,376	$ 13,007,857	-5.7%
	Expenditures	$ 11,113,462	$ 11,486,167	$ 12,953,567	$ 6,204,642	$ 14,128,012	9.1%
	Net	$ 1,341,303	$ 1,581,006	$ 838,045	$ 1,343,734	$ (1,120,155)	
2207	**PARKING METER FUND**						
	Revenue	$ 351,736	$ 411,096	$ 382,705	$ 167,283	$ 415,600	8.6%
	Expenditures	$ 360,431	$ 375,306	$ 392,379	$ 196,164	$ 411,689	4.9%
	Net	$ (8,695)	$ 35,790	$ (9,674)	$ (28,881)	$ 3,911	
2219	**AREA PLAN COMMISSION FUND**						
	Revenue	$ 409,449	$ 367,256	$ 168,796	$ 169,296	$ 197,000	16.7%
	Expenditures	$ 208,472	$ 183,078	$ 197,000	$ 72,323	$ 197,000	0.0%
	Net	$ 200,977	$ 184,178	$ (28,204)	$ 96,973	$ -	
2224	**PARKING GARAGE FUND**						
	Revenue	$ 216,395	$ 66,000	$ 26,400	$ 33,000	$ -	-100.0%
	Expenditures	$ 366,290	$ 464,330	$ 833,825	$ 319,011	$ 834,710	0.1%
	Net	$ (149,895)	$ (398,330)	$ (807,425)	$ (286,011)	$ (834,710)	
2226	**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**						
	Revenue	$ 2,873,745	$ 2,263,065	$ 1,438,056	$ 2,060,124	$ -	-100.0%
	Expenditures	$ 2,922,144	$ 2,810,143	$ 1,455,408	$ 1,011,273	$ -	-100.0%
	Net	$ (48,399)	$ (547,078)	$ (17,352)	$ 1,048,851	$ -	
2228	**LOCAL LAW ENFORCEMENT TRAINING FUND**						
	Revenue	$ 201,937	$ 176,498	$ 191,534	$ 105,112	$ 152,200	-20.5%
	Expenditures	$ 181,116	$ 257,521	$ 302,217	$ 146,772	$ 329,500	9.0%
	Net	$ 20,821	$ (81,023)	$ (110,683)	$ (41,660)	$ (177,300)	
2240	**LOCAL INCOME TAX - PUBLIC SAFETY FUND**						
	Revenue	$ 6,307,020	$ 9,382,641	$ 8,470,391	$ 5,431,623	$ 7,171,000	-15.3%
	Expenditures	$ 5,814,762	$ 8,256,884	$ 8,946,828	$ 6,425,735	$ 6,930,956	-22.5%
	Net	$ 492,258	$ 1,125,757	$ (476,437)	$ (994,112)	$ 240,044	
2250	**LOCAL WHEEL TAX FUND**						
	Revenue	$ -	$ -	$ -	$ -	$ 1,012,500	
	Expenditures	$ -	$ -	$ -	$ -	$ 1,012,500	
	Net	$ -	$ -	$ -	$ -	$ -	
2256	**OPIOID SETTLEMENT UNRESTRICTED**						
	Revenue	$ 10,515	$ 297,832	$ 4,198	$ 4,198	$ 75,000	1686.6%
	Expenditures	$ -	$ 3,000	$ -	$ -	$ 75,000	
	Net	$ 10,515	$ 294,832	$ 4,198	$ 4,198	$ -	

2026 SUMMARY OF REVENUE AND EXPENDITURES

(Includes Evansville-Vanderburgh Levee Authority District, Vanderburgh County Solid Waste Management District, and Evansville Port Authority)

		2023 ACTUALS	2024 ACTUALS	2025 ADOPTED BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
2257	**OPIOID SETTLEMENT RESTRICTED**						
	Revenue	$ 217,096	$ 1,146,252	$ 771,320	$ 11,320	$ 350,000	-54.6%
	Expenditures	$ 645,142	$ 350,000	$ 481,080	$ 481,080	$ 350,000	-27.2%
	Net	$ (428,046)	$ 796,252	$ 290,240	$ (469,760)	$ -	
2287	**JACOBSVILLE REDEVELOPMENT AREA**						
	Revenue	$ 26,907	$ 47,521	$ 18,645	$ 18,645	$ 48,000	157.4%
	Expenditures	$ 75,632	$ 181,550	$ 681,962	$ 111,336	$ 48,000	-93.0%
	Net	$ (48,725)	$ (134,029)	$ (663,317)	$ (92,691)	$ -	
2289	**GOLF FUND**						
	Revenue	$ 2,449,561	$ 2,438,811	$ 2,191,211	$ 816,279	$ 2,180,650	-0.5%
	Expenditures	$ 2,067,405	$ 2,081,469	$ 2,137,679	$ 852,956	$ 2,196,400	2.7%
	Net	$ 382,156	$ 357,342	$ 53,532	$ (36,677)	$ (15,750)	
2500	**DEACONESS AQUATICS CENTER FUND**						
	Revenue	$ 1,522,211	$ 1,399,950	$ 1,400,046	$ 396,568	$ 1,898,662	35.6%
	Expenditures	$ 1,266,083	$ 1,503,161	$ 1,811,816	$ 608,960	$ 1,898,680	4.8%
	Net	$ 256,128	$ (103,211)	$ (411,770)	$ (212,392)	$ (18)	
2502	**EQUAL EMPLOYMENT OPPORTUNITY FUND**						
	Revenue	$ 91,735	$ 66,580	$ 71,699	$ -	$ 63,000	-12.1%
	Expenditures	$ 67,356	$ 64,503	$ 164,628	$ 8,235	$ 124,000	-24.7%
	Net	$ 24,379	$ 2,077	$ (92,929)	$ (8,235)	$ (61,000)	
2505	**HOUSING TRUST FUND GRANT**						
	Revenue	$ 513,150	$ 849,736	$ 1,123,435	$ 1,123,435	$ 1,000,000	-11.0%
	Expenditures	$ 922,842	$ 774,047	$ 2,591,318	$ 146,646	$ 1,000,000	-61.4%
	Net	$ (409,692)	$ 75,689	$ (1,467,883)	$ 976,789	$ -	
2514	**RENTAL HOUSING INSPECTION FUND**						
	Revenue	$ 58,338	$ 61,452	$ 60,800	$ 51,180	$ 60,000	-1.3%
	Expenditures	$ 51,341	$ 50,828	$ 101,050	$ 72,563	$ 74,575	-26.2%
	Net	$ 6,997	$ 10,624	$ (40,250)	$ (21,383)	$ (14,575)	
3322	**PARK BOND REVENUE 2022**						
	Revenue	$ -	$ 777,088	$ 3,491,208	$ 205,573	$ 1,028,340	-70.5%
	Expenditures	$ 4,050	$ 2,775	$ 1,230,000	$ 509,294	$ 1,028,340	-16.4%
	Net	$ (4,050)	$ 774,313	$ 2,261,208	$ (303,721)	$ -	
3324	**PARK BOND 2024**						
	Revenue	$ -	$ -	$ 2,302,913	$ 2,302,913	$ 1,907,250	-17.2%
	Expenditures	$ -	$ -	$ 1,896,081	$ 1,896,081	$ 1,907,250	0.6%
	Net	$ -	$ -	$ 406,832	$ 406,832	$ -	
3332	**PARKS SPECIAL DISTRICT FUND**						
	Revenue	$ 2,737,328	$ 47,089	$ 1,715,211	$ 1,081,408	$ 1,530,400	-10.8%
	Expenditures	$ 1,773,543	$ 1,939,000	$ 2,539,863	$ 764,325	$ 1,530,400	-39.7%
	Net	$ 963,785	$ (1,891,911)	$ (824,652)	$ 317,083	$ -	
4401	**CUMULATIVE CAPITAL IMP - CIGARETTE TAX FUND**						
	Revenue	$ 212,919	$ 189,746	$ 231,566	$ 86,283	$ 175,000	-24.4%
	Expenditures	$ 107,122	$ 231,566	$ 231,566	$ 254,146	$ 175,000	-24.4%
	Net	$ 105,797	$ (41,820)	$ -	$ (167,863)	$ -	
4405	**BARRET LAW SIDEWALK**						
	Revenue	$ 30,030	$ 26,191	$ 984,450	$ 28,886	$ 30,000	-97.0%
	Expenditures	$ 525	$ 325	$ 2,158,939	$ 24,569	$ 80,000	-96.3%
	Net	$ 29,505	$ 25,866	$ (1,174,489)	$ 4,317	$ (50,000)	
4406	**ERC CAPITAL NON-REVERTING FUND**						
	Revenue	$ 6,649	$ 8,372	$ 3,477	$ 3,477	$ -	-100.0%
	Expenditures	$ 50,143	$ 5,184	$ 500	$ 206	$ -	-100.0%
	Net	$ (43,494)	$ 3,188	$ 2,977	$ 3,271	$ -	
4437	**CASINO FUND**						
	Revenue	$ 16,546,759	$ 18,625,380	$ 18,139,490	$ 8,547,966	$ 22,926,151	26.4%
	Expenditures	$ 20,499,908	$ 10,286,368	$ 21,742,765	$ 12,380,617	$ 31,573,019	45.2%
	Net	$ (3,953,149)	$ 8,339,012	$ (3,603,275)	$ (3,832,651)	$ (8,646,868)	

2026 SUMMARY OF REVENUE AND EXPENDITURES

(Includes Evansville-Vanderburgh Levee Authority District, Vanderburgh County Solid Waste Management District, and Evansville Port Authority)

		2023 ACTUALS	2024 ACTUALS	2025 ADOPTED BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
4439	**FOOD & BEVERAGE TAX FUND**						
	Revenue	$ 5,832,697	$ 6,188,658	$ 5,800,000	$ 2,929,816	$ 5,800,000	0.0%
	Expenditures	$ 6,063,370	$ 5,800,081	$ 5,800,000	$ 3,125,555	$ 5,800,000	0.0%
	Net	$ (230,673)	$ 388,577	$ -	$ (195,739)	$ -	
4445	**JACOBSVILLE TIF PROJECT FUND**						
	Revenue	$ 2,445,598	$ 2,593,084	$ 2,009,299	$ 1,283,989	$ 1,404,277	-30.1%
	Expenditures	$ 1,847,504	$ 1,626,396	$ 3,125,688	$ 809,212	$ 2,088,727	-33.2%
	Net	$ 598,094	$ 966,688	$ (1,116,389)	$ 474,777	$ (684,450)	
4446	**MASTER TIF PROJECTS FUND**						
	Revenue	$ 8,780,916	$ 8,780,916	$ 10,196,465	$ 5,254,465	$ 6,101,140	-40.2%
	Expenditures	$ 9,989,639	$ 2,850,470	$ 6,757,370	$ 3,152,563	$ 5,551,260	-17.8%
	Net	$ (1,208,723)	$ 5,930,447	$ 3,439,095	$ 2,101,902	$ 549,880	
4447	**EVANSVILLE BURKHARDT EDA TIF FUND**						
	Revenue	$ 63,452	$ 63,452	$ 159,000	$ 36,355	$ 159,000	0.0%
	Expenditures	$ -	$ 57,282	$ 158,776	$ 25,891	$ 159,000	0.1%
	Net	$ 63,452	$ 6,170	$ 224	$ 10,464	$ -	
4448	**MEAD JOHNSON DISTRICT**						
	Revenue	$ -	$ -	$ 13,000	$ -	$ 52,517	304.0%
	Expenditures	$ -	$ -	$ 13,000	$ -	$ 52,517	304.0%
	Net	$ -	$ -	$ -	$ -	$ -	
4449	**REDEVELOPMENT BONDS 2024**						
	Revenue	$ -	$ -	$ -	$ 422,879	$ 716,125	
	Expenditures	$ -	$ -	$ -	$ 354,381	$ 716,125	
	Net	$ -	$ -	$ -	$ 68,498	$ -	
4450	**ECONOMIC DEVELOPMENT 2024A FIFTH & MAIN**						
	Revenue	$ -	$ -	$ -	$ -	$ -	
	Expenditures	$ -	$ -	$ 102,387	$ -	$ 102,387	0.0%
	Net	$ -	$ -	$ (102,387)	$ -	$ (102,387)	
4450	**ECONOMIC DEVELOPMENT 2024B FIFTH & MAIN**						
	Revenue	$ -	$ -	$ -	$ -	$ -	
	Expenditures	$ -	$ -	$ 1,060,335	$ -	$ 994,130	-6.2%
	Net	$ -	$ -	$ (1,060,335)	$ -	$ (994,130)	
4476	**EVANS. REDEVELOP. CONVENTION HOTEL FUND - 9522**						
	Revenue	$ 1,124,939	$ 833,271	$ 1,849,000	$ 1,023,489	$ 1,269,825	-31.3%
	Expenditures	$ 1,264,261	$ 1,264,304	$ 1,264,125	$ 822,500	$ 1,269,825	0.5%
	Net	$ (139,322)	$ (431,033)	$ 584,875	$ 200,989	$ -	
4477	**ARTS DISTRICT FUND**						
	Revenue	$ 1,022	$ 168	$ 101,204	$ 101,204	$ -	-100.0%
	Expenditures	$ -	$ 4,582	$ 3,214	$ -	$ -	-100.0%
	Net	$ 1,022	$ (4,414)	$ 97,990	$ 101,204	$ -	
4479	**ARENA BOND FUND**						
	Revenue	$ 7,085,464	$ 6,148,603	$ 7,083,500	$ 3,649,557	$ 7,082,500	0.0%
	Expenditures	$ 7,080,500	$ 6,984,450	$ 7,083,500	$ 4,124,000	$ 7,082,500	0.0%
	Net	$ 4,964	$ (835,847)	$ -	$ (474,443)	$ -	
4485	**PSCDA FUND**						
	Revenue	$ 510,189	$ 690,392	$ 525,000	$ 339,661	$ 525,000	0.0%
	Expenditures	$ 535,719	$ 528,780	$ 525,000	$ 356,138	$ 525,000	0.0%
	Net	$ (25,530)	$ 161,612	$ -	$ (16,477)	$ -	
7703	**PRINTING & SUPPLY FUND**						
	Revenue	$ 329,047	$ 296,938	$ 410,000	$ 140,980	$ 433,000	5.6%
	Expenditures	$ 326,083	$ 361,649	$ 410,000	$ 176,431	$ 433,000	5.6%
	Net	$ 2,964	$ (64,711)	$ -	$ (35,451)	$ -	
7704	**HOSPITALIZATION FUND**						
	Revenue	$ 29,582,992	$ 33,174,017	$ 32,538,261	$ 17,648,325	$ 32,120,800	-1.3%
	Expenditures	$ 27,453,762	$ 31,224,172	$ 31,858,878	$ 12,706,873	$ 31,746,735	-0.4%
	Net	$ 2,129,230	$ 1,949,845	$ 679,383	$ 4,941,452	$ 374,065	

2026 SUMMARY OF REVENUE AND EXPENDITURES

(Includes Evansville-Vanderburgh Levee Authority District, Vanderburgh County Solid Waste Management District, and Evansville Port Authority)

		2023 ACTUALS	2024 ACTUALS	2025 ADOPTED BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
7705	**UNEMPLOYMENT INSURANCE FUND**						
	Revenue	$ 131,015	$ 221,470	$ 191,000	$ 154,530	$ 254,480	33.2%
	Expenditures	$ 194,804	$ 194,464	$ 189,890	$ 97,167	$ 229,811	21.0%
	Net	$ (63,789)	$ 27,006	$ 1,110	$ 57,363	$ 24,669	
7706	**WORKERS COMPENSATION INSURANCE FUND**						
	Revenue	$ 2,270,104	$ 2,052,772	$ 2,037,406	$ 1,167,977	$ 2,291,371	12.5%
	Expenditures	$ 2,176,573	$ 1,884,584	$ 2,030,506	$ 849,388	$ 2,291,371	12.8%
	Net	$ 93,531	$ 168,188	$ 6,900	$ 318,589	$ -	
7707	**LIABILITY INSURANCE FUND**						
	Revenue	$ 5,581,526	$ 6,010,438	$ 4,916,947	$ 3,966,877	$ 4,830,000	-1.8%
	Expenditures	$ 5,736,933	$ 6,545,623	$ 6,137,142	$ 4,473,195	$ 4,830,000	-21.3%
	Net	$ (155,407)	$ (535,185)	$ (1,220,195)	$ (506,318)	$ -	
8801	**FIRE PENSION FUND**						
	Revenue	$ 4,754,785	$ 4,596,852	$ 4,533,180	$ 2,263,541	$ 4,507,000	-0.6%
	Expenditures	$ 4,511,186	$ 4,429,844	$ 4,654,208	$ 2,388,565	$ 4,699,112	1.0%
	Net	$ 243,599	$ 167,008	$ (121,028)	$ (125,024)	$ (192,112)	
8802	**POLICE PENSION FUND**						
	Revenue	$ 6,252,303	$ 6,060,511	$ 5,996,671	$ 3,074,086	$ 5,948,000	-0.8%
	Expenditures	$ 5,964,310	$ 5,926,159	$ 6,480,444	$ 3,035,127	$ 6,128,910	-5.4%
	Net	$ 287,993	$ 134,352	$ (483,773)	$ 38,959	$ (180,910)	
	TOTAL CITY						
	Revenue	$ 256,449,913	$ 269,382,405	$ 286,871,163	$ 147,070,638	$ 279,997,244	-2.4%
	Expenditures	$ 266,023,262	$ 253,610,208	$ 292,089,841	$ 152,912,253	$ 293,490,070	0.5%
	Net	$ (9,573,349)	$ 15,772,197	$ (5,218,678)	$ (5,841,615)	$ (13,492,826)	
6101	**WATER UTILITY OPERATING**						
	Revenue	$ 69,443,427	$ 76,274,280	$ 74,628,374	$ 45,704,043	$ 80,253,737	7.5%
	Expenditures	$ 60,517,868	$ 71,941,666	$ 74,628,374	$ 43,277,822	$ 85,515,849	14.6%
	Net	$ 8,925,559	$ 4,332,614	$ -	$ 2,426,221	$ (5,262,112)	
6102	**WATER UTILITY BOND AND INT FUND**						
	Revenue	$ 20,765,628	$ 20,841,671	$ 19,079,529	$ 11,671,385	$ 21,775,594	14.1%
	Expenditures	$ 22,878,155	$ 22,553,487	$ 19,079,529	$ 16,895,713	$ 21,775,594	14.1%
	Net	$ (2,112,527)	$ (1,711,816)	$ -	$ (5,224,328)	$ -	
6103	**WATER IMPROVEMENT ADMIN FUND**						
	Revenue	$ 1,386,656	$ 6,246,758	$ 7,543,220	$ 5,142,313	$ 9,923,095	31.5%
	Expenditures	$ 6,283,263	$ 8,666,428	$ 7,543,220	$ 3,339,682	$ 9,923,095	31.5%
	Net	$ (4,896,607)	$ (2,419,670)	$ -	$ 1,802,631	$ -	
6104	**WATER UTILITY METER DEPOSIT FUND**						
	Revenue	$ 392,412	$ 372,754	$ -	$ 216,558	$ -	
	Expenditures	$ -	$ -	$ -	$ -	$ -	
	Net	$ 392,412	$ 372,754	$ -	$ 216,558	$ -	
6105	**WATER CONSTRUCTION FUND**						
	Revenue	$ 5,047,100	$ 3,070,349	$ -	$ 2,261,166	$ -	
	Expenditures	$ 23,168,040	$ 23,985,346	$ -	$ 924,076	$ -	
	Net	$ (18,120,940)	$ (20,914,997)	$ -	$ 1,337,090	$ -	
6608	**CUSTOMER ASSISTANCE PROGRAM FUND**						
	Revenue	$ 68,838	$ 73,125	$ -	$ 39,184	$ -	
	Expenditures	$ 69,713	$ 81,783	$ -	$ 40,167	$ -	
	Net	$ (875)	$ (8,658)	$ -	$ (983)	$ -	
6610	**WATER EXCESS PENSION EXPENSE FUND**						
	Revenue	$ 401,482	$ 401,482	$ 401,482	$ 267,655	$ 401,482	0.0%
	Expenditures	$ -	$ -	$ -	$ -	$ -	
	Net	$ 401,482	$ 401,482	$ 401,482	$ 267,655	$ 401,482	
6611	**WATER BOND INTEREST PERIODIC**						
	Revenue	$ 209,894	$ 209,894	$ 209,894	$ 139,929	$ 209,894	0.0%
	Expenditures	$ 1,641,658	$ 1,530,647	$ 209,894	$ -	$ 209,894	0.0%
	Net	$ (1,431,764)	$ (1,320,753)	$ -	$ 139,929	$ -	

2026 SUMMARY OF REVENUE AND EXPENDITURES

(Includes Evansville-Vanderburgh Levee Authority District, Vanderburgh County Solid Waste Management District, and Evansville Port Authority)

		2023 ACTUALS	2024 ACTUALS	2025 ADOPTED BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
6642	**WATER RESERVE FUND**						
	Revenue	$ 806,899	$ 3,974,602	$ 1,146,710	$ 747,317	$ 1,146,710	0.0%
	Expenditures	$ -	$ -	$ -	$ -	$ -	
	Net	$ 806,899	$ 3,974,602	$ 1,146,710	$ 747,317	$ 1,146,710	
	TOTAL WATER UTILITY						
	Revenue	$ 98,522,337	$ 111,464,915	$ 103,009,209	$ 66,189,550	$ 113,710,512	10.4%
	Expenditures	$ 114,558,698	$ 128,759,357	$ 101,461,017	$ 64,477,460	$ 117,424,432	15.7%
	Net	$ (16,036,361)	$ (17,294,442)	$ 1,548,192	$ 1,712,090	$ (3,713,920)	
6201	**SEWAGE UTILITY OPERATING**						
	Revenue	$ 91,033,200	$ 90,949,260	$ 92,729,120	$ 52,848,439	$ 96,983,330	4.6%
	Expenditures	$ 79,913,545	$ 71,226,663	$ 92,726,620	$ 55,525,154	$ 104,517,126	12.7%
	Net	$ 11,119,655	$ 19,722,597	$ 2,500	$ (2,676,715)	$ (7,533,796)	
6202	**SEWAGE UTILITY BOND & ADMIN FUND**						
	Revenue	$ 29,967,111	$ 32,289,983	$ 29,491,453	$ 15,404,801	$ 29,744,706	0.9%
	Expenditures	$ 29,337,527	$ 29,729,085	$ 29,491,453	$ 6,678,857	$ 29,744,706	0.9%
	Net	$ 629,584	$ 2,560,898	$ -	$ 8,725,944	$ -	
6203	**SEWAGE IMPROVEMENT ADMIN FUND**						
	Revenue	$ 4,896,828	$ (6,687,565)	$ 15,128,398	$ 10,085,599	$ 19,999,551	32.2%
	Expenditures	$ 14,227,042	$ 8,534,431	$ 15,128,398	$ 2,338,135	$ 19,999,551	32.2%
	Net	$ (9,330,214)	$ (15,221,996)	$ -	$ 7,747,464	$ -	
6204	**SEWAGE UTILITY CONSTRUCTION FUND**						
	Revenue	$ 44,012,326	$ 2,204,719	$ -	$ 505,890	$ -	
	Expenditures	$ 53,632,445	$ 38,433,575	$ -	$ 13,991	$ -	
	Net	$ (9,620,119)	$ (36,228,856)	$ -	$ 491,899	$ -	
6643	**SEWER RESERVE FUND**						
	Revenue	$ 1,919,830	$ 2,800,870	$ 718,377	$ 1,087,271	$ 718,377	0.0%
	Expenditures	$ -	$ -	$ -	$ -	$ -	
	Net	$ 1,919,830	$ 2,800,870	$ 718,377	$ 1,087,271	$ 718,377	
	TOTAL SEWER UTILITY						
	Revenue	$ 171,829,295	$ 121,557,267	$ 138,067,348	$ 79,932,000	$ 147,445,964	6.8%
	Expenditures	$ 177,110,559	$ 147,923,754	$ 137,346,471	$ 64,556,137	$ 154,261,383	12.3%
	Net	$ (5,281,264)	$ (26,366,487)	$ 720,877	$ 15,375,863	$ (6,815,419)	
9900	**PORT AUTHORITY**						
	Revenue	$ 364,322	$ 200,027	$ 203,500	$ 98,752	$ 216,390	6.3%
	Expenditures	$ 284,327	$ 272,831	$ 193,508	$ 94,253	$ 216,390	11.8%
	Net	$ 79,995	$ (72,804)	$ 9,993	$ 4,499	$ -	
9910	**EVANSVILLE PUBLIC IMPROVEMENT BOND BANK**						
	Revenue	$ 3,818,346	$ 470,143	$ 6,990,486	$ 87,899	$ 410,000	-94.1%
	Expenditures	$ 976,787	$ 415,106	$ 1,020,969	$ 397,150	$ 407,000	-60.1%
	Net	$ 2,841,559	$ 55,037	$ 5,969,517	$ (309,251)	$ 3,000	
9920	**EVANSVILLE VAND LEVEE AUTH**						
	Revenue	$ 2,739,969	$ 2,898,616	$ 2,472,000	$ 1,616,238	$ 2,965,346	20.0%
	Expenditures	$ 2,153,621	$ 4,264,599	$ 2,761,177	$ 1,274,541	$ 2,641,186	-4.3%
	Net	$ 586,348	$ (1,365,983)	$ (289,177)	$ 341,697	$ 324,160	
9930	**SOLID WASTE DISTRICT**						
	Revenue	$ 531,775	$ 555,783	$ 470,000	$ 233,970	$ 513,000	9.1%
	Expenditures	$ 422,276	$ 414,764	$ 597,416	$ 315,136	$ 673,690	12.8%
	Net	$ 109,499	$ 141,019	$ (127,416)	$ (81,166)	$ (160,690)	
	ALL FUNDS						
	Revenue	$ 534,255,957	$ 506,529,156	$ 538,083,706	$ 295,229,047	$ 545,258,456	1.3%
	Expenditures	$ 561,529,529	$ 535,660,619	$ 535,470,398	$ 284,026,930	$ 569,114,151	6.3%
	Net	$ (27,273,573)	$ (29,131,463)	$ 2,613,307	$ 11,202,117	$ (23,855,695)	

CITY OF EVANSVILLE - GENERAL FUND REVENUE BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 ADOPTED BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
GENERAL FUND								
11011001	**GENERAL MISC FINANCE**							
11011001	311000	PROPERTY TAX	$ 56,163,726	$ 61,351,049	$ 63,251,800	$ 35,046,749	$ 56,828,936	-10.15%
11011001	311010	PROPERTY TAX CIRCUIT BREAKER	$ -	$ -	$ -	$ -	$ -	0.00%
11011001	335010	FINANCIAL INSTITUTION TAX	$ 599,786	$ 492,970	$ 674,000	$ 188,911	$ 325,646	-51.68%
11011001	335020	AUTO EXCISE TAX	$ 3,511,423	$ 3,544,096	$ 4,328,000	$ 1,786,201	$ 3,211,430	-25.80%
11011001	335070	COMMERCIAL VEHICLE TAX	$ 575,580	$ 563,872	$ 633,000	$ 266,022	$ 603,384	-4.68%
11011001	335080	ALCOHOL BEV PERMIT FEES	$ 54,962	$ 107,696	$ 156,408	$ 58,113	$ 106,830	-31.70%
11011001	335090	ALCOHOL GALLON TAX	$ 329,028	$ 273,945	$ 342,966	$ 59,785	$ 277,204	-19.17%
11011001	335100	CIGARETTE TAX GENERAL	$ 58,069	$ 51,749	$ 58,000	$ 23,532	$ 53,894	-7.08%
11011001	349040	IN-LIEU OF TAXES	$ 9,648,063	$ 10,364,626	$ 10,612,500	$ 2,653,125	$ 12,106,250	14.08%
11011001	360000	MISCELLANEOUS REVENUES	$ 30	$ 200	$ 219	$ 219	$ -	-100.00%
11011001	391000	INTERFUND TRANSFERS	$ -	$ -	$ -	$ 1,050,000	$ 10,600,000	0.00%
TOTAL	**GENERAL MISC FINANCE**		**$ 70,940,666**	**$ 76,750,203**	**$ 80,056,893**	**$ 41,132,657**	**$ 84,113,574**	5.07%
11011201	**HUMAN RELATIONS**							
11011201	391000	INTERFUND TRANSFER	$ -	$ 54,324	$ 54,320	$ 450	$ 54,320	0.00%
TOTAL	**HUMAN RELATIONS**		**$ -**	**$ 54,324**	**$ 54,320**	**$ 450**	**$ 54,320**	0.00%
11011301	**FINANCE**							
11011301	321010	FESTIVAL LICENSE	$ 475	$ 525	$ 500	$ 500	$ -	-100.00%
11011301	321031	E-SCOOTER	$ 3,500	$ 2,000	$ -	$ -	$ -	0.00%
11011301	321100	PAWNBROKER LICENSE	$ 300	$ 600	$ 400	$ 400	$ 400	0.00%
11011301	321101	SECOND HAND MERCHANTS	$ 25	$ 625	$ 375	$ 250	$ 375	0.00%
11011301	321110	PEDDLER LICENSE	$ 675	$ 1,697	$ 1,375	$ 1,375	$ 1,250	-9.09%
11011301	321116	TAXICAB LICENSE	$ -	$ -	$ 75	$ 20	$ 50	-33.33%
11011301	321141	WALKWAY VENDOR PERMIT	$ 50	$ 50	$ 75	$ 25	$ 75	0.00%
11011301	321142	SIDEWALK CAFE PERMIT	$ 450	$ 675	$ 300	$ 75	$ 575	91.67%
11011301	321210	MUSCLE THERAPY	$ 900	$ 950	$ 800	$ 700	$ 800	0.00%
11011301	321220	CARRIAGE LICENSE	$ 50	$ 50	$ 50	$ 50	$ 50	0.00%
11011301	321290	HOTEL/MOTEL LICENSE	$ 1,903	$ 1,460	$ 1,709	$ 1,709	$ 1,700	-0.53%
11011301	321300	PARADE PERMIT	$ 160	$ 135	$ 125	$ 105	$ 125	0.00%
11011301	321310	PRECIOUS METAL DEALER	$ 150	$ 150	$ 150	$ 50	$ 150	0.00%
11011301	322070	SIDEWALK CONTRACTOR	$ 60	$ 170	$ 130	$ 110	$ 130	0.00%
11011301	341000	CHARGES FOR SERVICES	$ 4,101	$ 4,100	$ 4,100	$ 4,100	$ 4,100	0.00%
11011301	349100	ABANDONED VEHICLE	$ 52,170	$ 46,796	$ 48,000	$ 29,994	$ 48,000	0.00%
11011301	360000	MISCELLANEOUS REVENUES	$ 56,643	$ 22,035	$ 3,000	$ 1,342	$ 3,000	0.00%
11011301	361000	INTEREST INCOME	$ 2,363,434	$ 2,806,148	$ 2,601,125	$ 926,996	$ 2,300,000	-11.58%
11011301	364000	SPECTRUM FRANCHISE	$ 754,312	$ 761,878	$ 798,122	$ 162,772	$ 820,000	2.74%
11011301	364001	WOW FRANCHISE	$ -	$ -	$ -	$ -	$ -	0.00%
11011301	364002	RCN TELECOM SVCS/ASTOUND	$ 190,478	$ 212,621	$ 687,379	$ 89,933	$ 210,000	-69.45%
11011301	391000	INTERFUND TRANSFER	$ -	$ -	$ 1,050,450	$ -	$ -	-100.00%
11011301	399002	REIMBURSEMENTS	$ 51,850	$ 51,808	$ 51,810	$ 51,810	$ 51,800	-0.02%
TOTAL	**FINANCE**		**$ 3,481,686**	**$ 3,914,473**	**$ 5,250,050**	**$ 1,272,316**	**$ 3,442,580**	-34.43%
11011302	**PURCHASING**							
11011302	360000	MISCELLANEOUS REVENUES	$ -	$ -	$ -	$ -	$ -	0.00%
TOTAL	**PURCHASING**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	0.00%
11011306	**FINANCE SEWER**							
11011306	341000	CHARGES FOR SERVICE	$ 70,000	$ 70,000	$ 70,000	$ -	$ 70,000	0.00%
TOTAL	**FINANCE SEWER**		**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ -**	**$ 70,000**	0.00%
11011308	**FINANCE WATERWORKS**							
11011306	341000	CHARGES FOR SERVICE	$ 70,000	$ 70,000	$ 70,000	$ -	$ 70,000	0.00%
TOTAL	**FINANCE WATERWORKS**		**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ -**	**$ 70,000**	0.00%
11011307	**JOINT DEPARTMENT**							
11011307	349070	JOINT DEPT MINORITY/WBE 50%	$ -	$ -	$ 880	$ -	$ -	-100.00%
11011307	349071	JT DEPT HUMAN RELATIONS 13%	$ 56,619	$ 65,051	$ 74,065	$ 26,190	$ 71,568	-3.37%
11011307	349072	JT DEPT PURCHASING 50%	$ 95,249	$ 88,462	$ 114,927	$ 48,202	$ 186,390	62.18%
11011307	349073	JT DEPT CENTRAL DISPATCH 33%	$ 1,344,094	$ 1,473,062	$ 1,920,981	$ 544,360	$ 1,970,135	2.56%
11011307	349074	JT DEPT BLDG COMMISSION 25%	$ -	$ (18,263)	$ 384,100	$ (22,702)	$ 430,905	12.19%
11011307	349075	JT DEPT ANIMAL CONTROL 25%	$ 212,516	$ 211,487	$ 278,608	$ 93,511	$ 322,620	15.80%
11011307	349076	JT DEPT EMA 50%	$ 148,284	$ 170,546	$ 214,764	$ 75,654	$ 268,647	25.09%
TOTAL	**JOINT DEPARTMENT**		**$ 1,856,762**	**$ 1,990,345**	**$ 2,988,325**	**$ 765,215**	**$ 3,250,265**	8.77%
11011402	**CITY CLERK**							
11011402	341010	COURT COSTS	$ 6,879	$ 7,057	$ 7,000	$ 3,272	$ 7,000	0.00%
11011402	351001	VACATION FILINGS	$ 1,100	$ 200	$ 800	$ 300	$ 800	0.00%
11011402	351002	ORDINANCE VIOLATIONS	$ 128,040	$ 153,965	$ 120,000	$ 32,344	$ 100,000	-16.67%
11011402	351004	LATE CHARGES	$ -	$ -	$ -	$ -	$ -	0.00%
11011402	360000	MISCELLANEOUS REVENUES	$ 127	$ 111	$ 349	$ 49	$ -	-100.00%
TOTAL	**CITY CLERK**		**$ 136,146**	**$ 161,333**	**$ 128,149**	**$ 35,965**	**$ 107,800**	-15.88%

CITY OF EVANSVILLE - GENERAL FUND REVENUE BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 ADOPTED BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011501	**LAW**							
11011501	338012	DMD REDEV MATCH	$ 43,750	$ 32,813	$ 54,688	$ 32,813	$ 55,000	0.57%
11011501	338013	LEVEE AUTHORITY MATCH	$ 25,500	$ 17,000	$ 17,000	$ 8,500	$ 17,000	0.00%
11011501	338014	CODE ENFORCEMENT MATCH	$ 35,000	$ 35,000	$ 35,000	$ 17,500	$ 35,000	0.00%
11011501	338015	PORT AUTHORITY MATCH	$ 2,000	$ 2,000	$ 2,000	$ 1,000	$ 2,000	0.00%
11011501	360000	MISCELLANEOUS	$ -	$ 75	$ -	$ -	$ -	0.00%
TOTAL	**LAW**		**$ 106,250**	**$ 86,888**	**$ 108,688**	**$ 59,813**	**$ 109,000**	0.29%
11011601	**PUBLIC WORKS - CITY MAINT**							
11011601	351013	SERVICE FEES	$ -	$ -	$ 250	$ -	$ 250	0.00%
11011601	360000	MISCELLANEOUS REVENUES	$ 1,571	$ -	$ 120	$ -	$ 120	0.00%
11011601	362000	RENTAL OF PROPERTY	$ 13,368	$ 13,068	$ 14,270	$ 6,984	$ 13,970	-2.10%
11011601	392000	SALES OF SURPLUS PROPERTY	$ 11,600	$ -	$ 4,400	$ -	$ -	-100.00%
TOTAL	**PUBLIC WORKS - CITY MA**		**$ 26,539**	**$ 13,068**	**$ 19,040**	**$ 6,984**	**$ 14,340**	-24.68%
11011602	**ANIMAL CONTROL**							
11011602	337000	GRANT	$ -	$ 2,000	$ -	$ -	$ -	0.00%
11011602	345010	DOG POUND FEES	$ 41,221	$ 40,449	$ 43,000	$ 19,960	$ 43,000	0.00%
11011602	360000	MISCELLANEOUS REVENUES	$ 295	$ 98	$ 250	$ 35	$ 250	0.00%
11011602	392000	SALE OF SURPLUS PROPERTY	$ 1,575	$ -	$ -	$ -	$ -	0.00%
11011602	399002	REIMBURSEMENTS	$ 7,169	$ 7,806	$ 6,000	$ 4,476	$ 6,000	
TOTAL	**ANIMAL CONTROL**		**$ 50,260**	**$ 50,353**	**$ 49,250**	**$ 24,471**	**$ 49,250**	0.00%
11011605	**SPAY/NEUTER**							
11011605	345011	RABIES INOCULATION	$ 10,335	$ 11,082	$ 10,000	$ 5,865	$ 10,000	0.0%
11011605	345012	SPAY/NEUTER FEES	$ 14,350	$ 17,950	$ 10,579	$ 10,579	$ 10,000	-5.5%
11011605	399002	REIMBURSEMENTS	$ 7,248	$ 8,257	$ 8,500	$ 4,268	$ 8,500	0.0%
TOTAL	**SPAY/NEUTER**		**$ 31,933**	**$ 37,289**	**$ 29,079**	**$ 20,712**	**$ 28,500**	-2.0%
11011603	**METS**							
11011603	331010	FED GRT GEN GOV	$ 2,324,485	$ 1,108,926	$ 3,125,121	$ 812,802	$ 3,125,121	0.00%
11011603	334010	STATE GRT GEN GOV	$ 2,277,946	$ 2,277,946	$ 2,277,946	$ 1,497,725	$ 2,277,946	0.00%
11011603	338010	LOCAL GOVT SHARED REV	$ 242,402	$ 254,913	$ 250,000	$ -	$ 250,000	0.00%
11011603	338017	REIMBURSEMENTS	$ 2,125	$ 3,956	$ 9,053	$ 9,053	$ 2,500	-72.38%
11011603	343100	METS FARES	$ 497,845	$ 474,946	$ 450,000	$ 209,295	$ 450,000	0.00%
11011603	343101	METS PROMOTIONS	$ 142,576	$ 127,400	$ 130,000	$ 41,127	$ 130,000	0.00%
11011603	343103	USI SPECIAL BUS SERVICES	$ 496,671	$ 510,434	$ 510,000	$ 377,169	$ 510,000	0.00%
11011603	343105	MOBILITY FARES	$ 23,740	$ 18,721	$ 25,000	$ 8,579	$ 25,000	0.00%
11011603	343106	MOBILITY PROMOTIONS	$ 35,058	$ 30,599	$ 35,000	$ 7,881	$ 35,000	0.00%
11011603	343107	METS MICRO FARES	$ -	$ 3,100	$ 50,529	$ 50,529	$ 50,500	-0.06%
11011603	349079	ADVERTISING	$ 127,365	$ 156,000	$ 155,000	$ 52,000	$ 155,000	0.00%
11011603	349080	COMMISSION	$ 8,651	$ 5,683	$ 7,600	$ 1,305	$ 7,600	0.00%
11011603	360000	MISCELLANEOUS REVENUES	$ 25,446	$ 30,202	$ 25,000	$ 7,299	$ 25,000	0.00%
11011603	391000	INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ -	0.00%
11011603	392000	SALES OF SURPLUS PROPERTY	$ 16,817	$ -	$ 1,000	$ 73	$ 1,000	0.00%
11011603	396000	REFUNDS	$ 2,055	$ -	$ 2,000	$ 2	$ 2,000	0.00%
11011603	399002	REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ -	0.00%
TOTAL	**METS**		**$ 6,223,181**	**$ 5,002,826**	**$ 7,053,249**	**$ 3,074,839**	**$ 7,046,667**	-0.09%
11011604	**LOCUST HILL CEMETERY**							
11011604	349010	SALE OF CEMETERY LOT	$ 36,926	$ 20,056	$ 33,000	$ 14,414	$ 33,000	0.00%
11011604	349011	SALE MAUSOLEUM CRYPT	$ 17,110	$ 24,555	$ 15,000	$ 3,735	$ 15,000	0.00%
11011604	349012	CRYPT LETTERING	$ 4,600	$ 4,300	$ 3,500	$ 650	$ 3,500	0.00%
11011604	349013	HOLIDAY CHARGES	$ 2,350	$ 4,100	$ 3,000	$ 1,350	$ 3,000	0.00%
11011604	349014	CHAPEL FEES	$ 390	$ 390	$ 390	$ 780	$ 195	-50.00%
11011604	349015	INTERNMENT FEES	$ 43,675	$ 56,400	$ 46,000	$ 23,550	$ 46,000	0.00%
11011604	349016	DISINTERNMENT FEES	$ 1,250	$ -	$ 400	$ -	$ 400	0.00%
11011604	349017	FOUNDATION FEES	$ 3,846	$ 3,536	$ 3,500	$ 1,515	$ 3,500	0.00%
11011604	349022	FLOWER INTEREST	$ -	$ 550	$ 726	$ 726	$ 250	-65.56%
11011604	349024	URN VAULTS	$ 100	$ 250	$ 350	$ 450	$ 350	0.00%
11011604	360000	MISCELLANEOUS REVENUES	$ 6	$ 12	$ 20	$ 3	$ 20	0.00%
11011604	391000	INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ -	0.00%
11011604	392000	SALE OF SURPLUS PROPERTY	$ 2,375	$ -	$ -	$ -	$ -	
11011604	399014	SALES TAX	$ 375	$ 362	$ 275	$ 86	$ 275	0.00%
TOTAL	**LOCUST HILL CEMETERY**		**$ 113,003**	**$ 114,511**	**$ 106,161**	**$ 47,259**	**$ 105,490**	-0.63%

CITY OF EVANSVILLE - GENERAL FUND REVENUE BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 ADOPTED BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011606	**OAK HILL CEMETERY**							
11011606	349010	SALE OF CEMETERY LOT	$ 94,308	$ 120,411	$ 123,000	$ 58,781	$ 123,000	0.00%
11011606	349011	SALE MAUSOLEUM CRYPT	$ 20,035	$ 31,171	$ 38,000	$ 3,355	$ 38,000	0.00%
11011606	349012	CRYPT LETTERING	$ 9,243	$ 7,300	$ 10,000	$ 1,900	$ 10,000	0.00%
11011606	349013	HOLIDAY CHARGES	$ 12,375	$ 13,845	$ 14,000	$ 6,900	$ 14,000	0.00%
11011606	349014	CHAPEL FEES	$ 2,145	$ 780	$ 2,500	$ 1,170	$ 2,500	0.00%
11011606	349015	INTERNMENT FEES	$ 158,482	$ 158,925	$ 180,000	$ 81,500	$ 170,000	-5.56%
11011606	349016	DISINTERNMENT FEES	$ -	$ -	$ 1,250	$ -	$ 1,250	0.00%
11011606	349017	FOUNDATION FEES	$ 12,090	$ 12,026	$ 15,000	$ 4,937	$ 15,000	0.00%
11011606	349022	FLOWER INTEREST	$ 6,276	$ 6,806	$ 3,178	$ 3,178	$ 2,600	-18.19%
11011606	349023	TRANSFER FEES	$ 75	$ 75	$ 75	$ 75	$ 50	-33.33%
11011606	349024	URN VAULTS	$ 1,347	$ 2,250	$ 1,400	$ 650	$ 1,600	14.29%
11011606	360000	MISCELLANEOUS REVENUES	$ 148	$ 2,059	$ 900	$ 900	$ 300	-66.67%
11011606	362000	RENTAL OF PROPERTY	$ 38,400	$ -	$ 38,400	$ -	$ 19,200	-50.00%
11011606	392000	SALES OF SURPLUS PROPERTY	$ 685	$ -	$ -	$ -	$ -	0.00%
11011606	399014	SALES TAX	$ 857	$ 774	$ 950	$ 206	$ 950	0.00%
TOTAL	**OAK HILL CEMETERY**		**$ 356,465**	**$ 356,422**	**$ 428,653**	**$ 163,552**	**$ 398,450**	-7.05%
11011701	**CENTRAL DISPATCH**							
11011701	351010	PUBLIC INFORMATION ACCESS FEES	$ 2,800	$ 2,775	$ 2,000	$ 975	$ 2,500	25.00%
11011701	360000	MISCELLANEOUS REVENUES	$ -	$ -	$ -	$ -	$ 3,000	0.00%
11011701	362000	ANTENNA LEASE RENTAL	$ 10,200	$ 10,200	$ 10,200	$ 10,200	$ 10,200	0.00%
11011701	391000	INTERFUND TRANSFERS	$ -	$ 3,590	$ -	$ -	$ -	0.00%
TOTAL	**CENTRAL DISPATCH**		**$ 13,000**	**$ 16,565**	**$ 12,200**	**$ 11,175**	**$ 15,700**	28.69%
11011801	**BUILDING COMMISSION**							
11011801	321000	CONSTRUCTION LICENSE	$ 207,285	$ 197,800	$ 220,000	$ 141,790	$ 225,000	2.27%
11011801	321001	HVAC LICENSE	$ 31,875	$ 28,395	$ 32,100	$ 21,315	$ 33,000	2.80%
11011801	321070	ELECTRICAL LICENSE	$ 44,420	$ 42,415	$ 47,000	$ 24,100	$ 48,000	2.13%
11011801	322010	BUILDING PERMITS	$ 567,208	$ 524,332	$ 550,000	$ 282,117	$ 570,000	3.64%
11011801	322030	ELECTRICAL PERMITS	$ 110,259	$ 108,807	$ 125,000	$ 54,024	$ 127,000	1.60%
11011801	322040	BUILDER MOVING PERMITS	$ 25	$ -	$ 100	$ -	$ -	-100.00%
11011801	322050	PLUMBING PERMITS	$ 118,501	$ 84,053	$ 110,000	$ 51,824	$ 110,000	0.00%
11011801	322060	SIGN ERECTOR	$ 3,800	$ 2,575	$ 3,800	$ 1,850	$ 4,000	5.26%
11011801	322080	HVAC PERMIT	$ 85,369	$ 99,463	$ 125,000	$ 63,787	$ 125,000	0.00%
11011801	343070	TRASH AND DEBRIS REMOVAL	$ 194,416	$ 265,393	$ 200,000	$ 132,003	$ 225,000	12.50%
11011801	349074	JT DEPT BLDG COMMISSION 50%	$ -	$ 3,695	$ -	$ -	$ -	0.00%
11011801	351004	B/T LICENSE LATE FEES	$ 9,305	$ 10,425	$ 10,800	$ 8,275	$ 10,800	0.00%
11011801	351011	REGISTRATION FEES	$ 7,365	$ 8,670	$ 9,000	$ 6,455	$ 9,000	0.00%
11011801	351012	PLAN REVIEW FEES	$ 50	$ 300	$ 130	$ 130	$ -	-100.00%
11011801	360000	MISCELLANEOUS REVENUES	$ 25,315	$ 473	$ 7,000	$ 738	$ 2,000	-71.43%
11011801	392000	SALES OF SURPLUS PROPERTY	$ -	$ 625	$ -	$ -	$ -	0.00%
11011801	399001	CITY CITATIONS	$ 19,646	$ 10,810	$ 28,000	$ 25,750	$ 35,000	25.00%
11011801	399009	COUNTY PERMITS/CITATIONS	$ 850	$ 2,985	$ 8,500	$ 2,300	$ 10,000	17.65%
TOTAL	**BUILDING COMMISSION**		**$ 1,425,689**	**$ 1,391,216**	**$ 1,476,430**	**$ 816,458**	**$ 1,533,800**	3.89%
11011901	**POLICE**							
11011901	334020	STATE GRT PUB SAFE	$ 71,085	$ 213,747	$ 65,000	$ 35,127	$ 55,000	-15.38%
11011901	342011	CRIMINAL/CASE REPORTS	$ 8,378	$ 5,580	$ 10,500	$ 2,152	$ 2,000	-80.95%
11011901	342040	BURGLARY ALARM CHARGES	$ 52,936	$ 31,315	$ 41,794	$ 41,794	$ 41,400	-0.94%
11011901	342041	ALARM BUSINESS SUBSCRIBER	$ 6,940	$ 6,155	$ 7,000	$ 4,545	$ 5,000	-28.57%
11011901	342042	ALARM BUSINESS AGENT	$ 20,540	$ 17,490	$ 18,000	$ 7,790	$ 15,000	-16.67%
11011901	342043	ALARM RESIDENTIAL SUBSCR	$ 3,825	$ 3,180	$ 5,300	$ 1,121	$ 3,000	-43.40%
11011901	351002	TOW ORDINANCE VIOLATIONS	$ 87,425	$ 77,200	$ 98,000	$ 29,100	$ 66,200	-32.45%
11011901	351006	FINGERPRINTING FEES	$ 3,327	$ 2,729	$ 3,600	$ 1,754	$ 2,500	-30.56%
11011901	360000	MISCELLANEOUS REVENUES	$ 138,899	$ 71,429	$ 62,000	$ 29,157	$ 65,000	4.84%
11011901	391000	INTERFUND TRANSFERS	$ 2,861,873	$ 3,292,082	$ 2,400,000	$ 1,200,000	$ 2,400,000	0.00%
11011901	392000	SALES OF SURPLUS PROPERTY	$ -	$ 30,237	$ 12,200	$ -	$ 1,000	-91.80%
11011901	399002	REIMBURSEMENTS	$ 148,304	$ 164,389	$ 229,000	$ 155,568	$ 160,000	-30.13%
TOTAL	**POLICE**		**$ 3,403,531**	**$ 3,915,533**	**$ 2,952,394**	**$ 1,508,108**	**$ 2,816,100**	-4.62%
11012101	**FIRE**							
11012101	331020	FEDERAL GRT PUBLIC SAFE	$ 10,900	$ -	$ 310	$ 310	$ -	-100.00%
11012101	334020	STATE GRT PUB SAFE	$ 58,107	$ 35,000	$ 100,000	$ 66,800	$ -	-100.00%
11012101	337000	GRANT	$ -	$ -	$ 15,000	$ 7,500	$ -	-100.00%
11012101	341000	CHARGES FOR SERVICE	$ 662	$ 1,494	$ 603	$ 603	$ -	-100.00%
11012101	342060	FIRE CONTRACTS	$ 291,193	$ 239,013	$ 211,934	$ 111,557	$ 211,934	0.00%
11012101	342070	FIRE HAZMAT CLEANUP	$ 17,883	$ 42,376	$ 141,028	$ 141,028	$ 140,000	-0.73%
11012101	351002	ORDINANCE VIOLATIONS	$ -	$ -	$ -	$ -	$ -	0.00%
11012101	360000	MISCELLANEOUS REVENUES	$ 21,640	$ 15,667	$ 8,000	$ 6,138	$ 13,500	68.75%
11012101	391000	INTERFUND TRANSFERS	$ 2,765,926	$ 2,800,000	$ 2,400,000	$ 1,200,000	$ 2,400,000	0.00%
11012101	392000	SALES OF SURPLUS PROPERTY	$ 16,312	$ 1,819	$ 1,000	$ 401	$ 1,000	
11012101	399002	REIMBURSEMENTS	$ 68,876	$ 13,951	$ 10,000	$ 7,705	$ 13,000	30.00%
TOTAL	**FIRE**		**$ 3,251,499**	**$ 3,149,320**	**$ 2,887,875**	**$ 1,542,042**	**$ 2,779,434**	-3.76%
11012201	**ENVIRONMENTAL PROTECTION**							
11012201	331010	FED GRT GEN GOV	$ -	$ 172,120	$ -	$ -	$ -	0.00%
11012201	322090	TITLE V PERMITS	$ 29,367	$ 35,840	$ 35,000	$ -	$ 35,000	0.00%
11012201	351002	ORDINANCE VIOLATIONS	$ 10	$ -	$ -	$ -	$ -	0.00%
11012201	360000	MISCELLANEOUS REVENUES	$ 143	$ -	$ -	$ -	$ -	0.00%
TOTAL	**ENVIRONMENTAL PROTECTI**		**$ 29,520**	**$ 207,960**	**$ 35,000**	**$ -**	**$ 35,000**	0.00%

CITY OF EVANSVILLE - GENERAL FUND REVENUE BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 ADOPTED BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11012301	**EMERGENCY MANAGEMENT**							
11012301	334020	STATE GRT PUB SAF	$ 35,465	$ 34,914	$ 37,400	$ -	$ 35,000	-6.42%
TOTAL	**EMERGENCY MANAGEMENT**		**$ 35,465**	**$ 34,914**	**$ 37,400**	**$ -**	**$ 35,000**	-6.42%
11012401	**HUMAN RESOURCES**							
11012401	360000	MISCELLANEOUS REVENUES	$ -	$ 165,000	$ 60	$ 60	$ 165,000	274900.00%
TOTAL	**HUMAN RESOURCES**		**$ -**	**$ 165,000**	**$ 60**	**$ 60**	**$ 165,000**	274900.00%
11012701	**AMBULANCE**							
11012701	345041	AMBULANCE COLLECTION FEES	$ -	$ -	$ -	$ -	$ 4,160,000	0.00%
11012701	345042	DEBT COLLECTION FEES	$ 484	$ 1,397	$ 250	$ -	$ -	-100.00%
TOTAL	**AMBULANCE**		**$ 484**	**$ 1,397**	**$ 250**	**$ -**	**$ 4,160,000**	1663900.00%
11013001	**MISCELLANEOUS**							
11013001	391000	INTERFUND TRANSFER	$ -	$ -	$ -	$ -	$ -	0.00%
11013001	391010	INTERFUND TRANSFERS CCI 65	$ 107,122	$ 209,683	$ 231,556	$ -	$ 202,658	-12.48%
TOTAL	**MISCELLANEOUS**		**$ 107,122**	**$ 209,683**	**$ 231,556**	**$ -**	**$ 202,658**	-12.48%
11013002	**SEWER TAP IN FEES**							
11013002	399015	SEWER TAP IN FEES	$ -	$ -	$ 3,000	$ -	$ -	-100.00%
TOTAL	**SEWER TAP IN FEES**		**$ -**	**$ -**	**$ 3,000**	**$ -**	**$ -**	-100.00%
11017101	**DEPT OF METRO/CITY**							
11017101	351016	APPLICATION FEES	$ 1,355	$ 1,260	$ 1,500	$ -	$ 1,500	0.00%
11017101	360000	MISCELLANEOUS REVENUES	$ 694	$ 694	$ 520	$ 247	$ 520	0.00%
11017101	391000	INTERFUND TRANSFER	$ 125,097	$ 41,500	$ 125,100	$ -	$ 125,100	0.00%
TOTAL	**DEPT OF METRO/CITY**		**$ 127,146**	**$ 43,454**	**$ 127,120**	**$ 247**	**$ 127,120**	0.00%
11017501	**CODE ENFORCEMENT GENERAL**							
11017501	343050	MOWING WEEDS	$ 243,611	$ 225,831	$ 218,000	$ 176,379	$ 250,000	14.68%
11017501	349081	CODE ENFORCEMENT 25%	$ 148,030	$ 244,339	$ -	$ (3,669)	$ 565,952	0.00%
11017501	360000	MISCELLANEOUS REVENUES	$ -	$ -	$ 100	$ 28	$ 100	0.00%
11017501	391000	INTERFUND TRANSFER	$ 234,713	$ 212,335	$ 185,000	$ -	$ -	-100.00%
TOTAL	**CODE ENFORCEMENT GENER**		**$ 626,354**	**$ 682,505**	**$ 403,100**	**$ 172,738**	**$ 816,052**	102.44%
11017602	**LOCAL INCOME TAX**							
11017602	335050	LOCAL INCOME TAX	$ 23,460,651	$ 25,062,792	$ 26,570,000	$ 14,832,070	$ 27,314,800	2.80%
11017602	360000	MISCELLANEOUS	$ -	$ 200	$ -	$ -	$ -	
11017604	391000	INTERFUND TRANSFERS CCI 65	$ -	$ 250,000	$ 250,000	$ -	$ 250,000	
11017615	399002	REIMBURSEMENTS - VENUWORKS	$ -	$ -	$ 1,020,000	$ 1,020,000	$ 1,000,000	
11017626	399039	EWSU SHARE COMP SERVICE	$ -	$ -	$ 823,620	$ -	$ -	
11017626	399040	VAND CO SHARE COMP SERVICE	$ -	$ -	$ 4,280,370	$ -	$ -	
TOTAL	**LOCAL INCOME TAX**		**$ 23,460,651**	**$ 25,312,992**	**$ 32,943,990**	**$ 15,852,070**	**$ 28,564,800**	-13.29%
11017619	**LOCAL INCOME TAX YOUTH FIRST GRANT**							
11017619	331113	FEDERAL GRANT	$ 156,197	$ -	$ -	$ -	$ -	0.00%
TOTAL	**LOCAL INCOME TAX YOUTH FIRST GRANT**		**$ 156,197**	**$ -**	**$ -**	**$ -**	**$ -**	0.00%
TOTAL	**GENERAL FUND**		**$ 116,099,548**	**$ 123,802,574**	**$ 137,522,232**	**$ 66,507,131**	**$ 140,110,900**	1.88%

MAJOR REVENUE SOURCES

General Fund

Property Taxes – The General Fund's largest revenue source comes from property taxes. Based on estimates provided by the City's financial advisors, property tax revenues are expected to be $56.8 million. Final numbers will not be provided by the Indiana Department of Local Government Finance (DLGF) until the Spring of 2026.

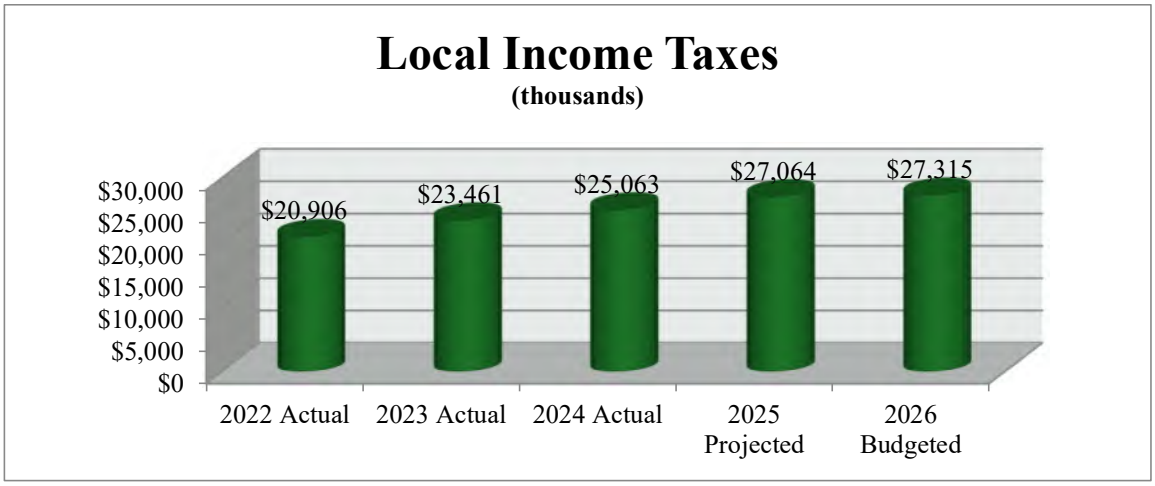
The chart below reflects property tax revenue since 2022 and includes the estimated 2025 revenue and the 2026 budgeted amount.



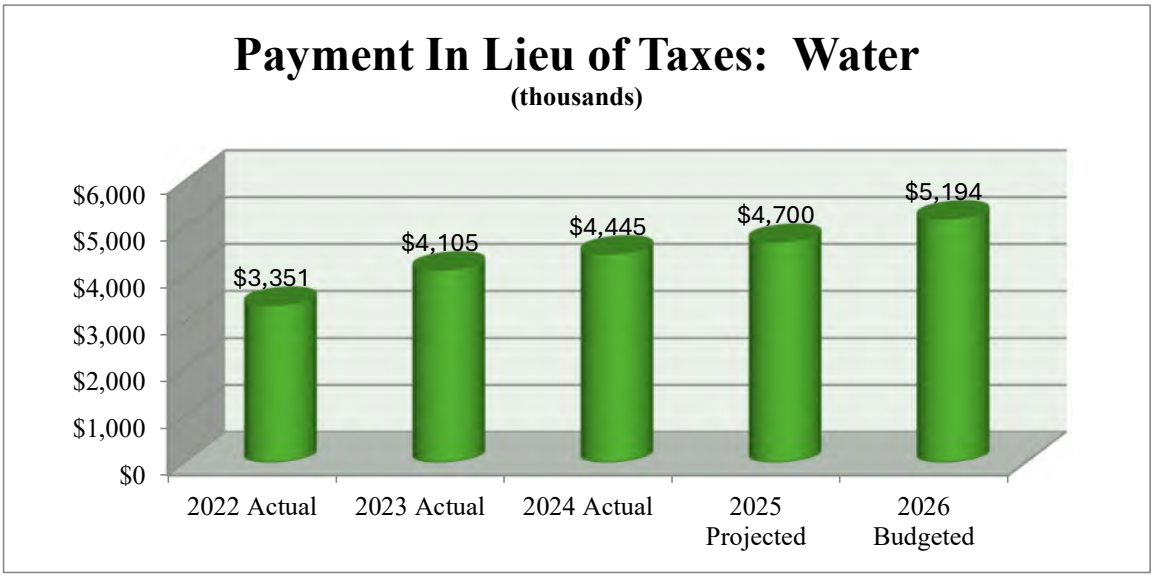
Local Income Taxes – The second largest revenue source for the General Fund comes from the local income tax. A more detailed description of the procedures for the levy and collection can be found on pages following this summary. The local income tax was first imposed in 1985.

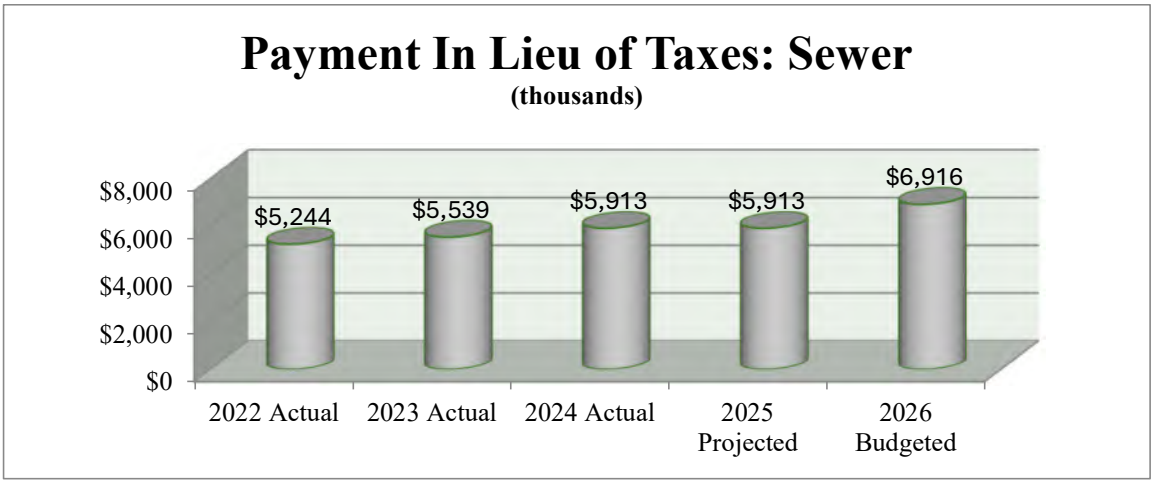
The amount of the tax is estimated by the DLGF and once collected it is remitted to the County Auditor. The County Auditor then sends the City its share. The chart below reflects the income tax revenue since 2022 and includes the projected revenue for 2025 and the 2026 budgeted amounts.

MAJOR REVENUE SOURCES

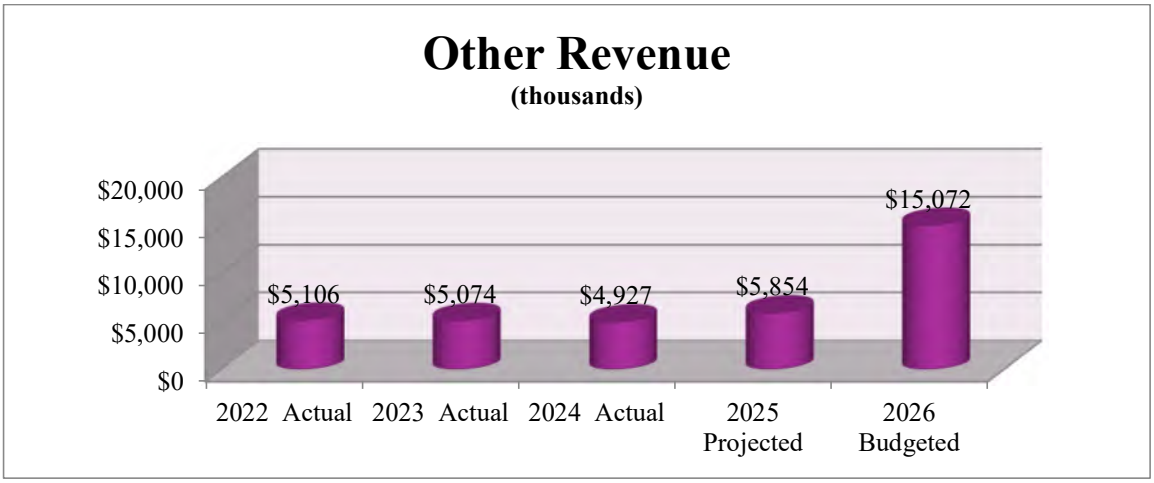


Payment in Lieu of Taxes (PILOT) from Evansville Water and Sewer Utility (EWSU) – The City of Evansville receives a monthly payment from EWSU in lieu of taxes. For fiscal 2026, the City will receive $5.2 million from the water utility and a little over $6.9 million from the sewer utility. The total PILOT is approximately 9.2% of the total General Fund revenue for 2026 and amount one month's worth of the expenditures.



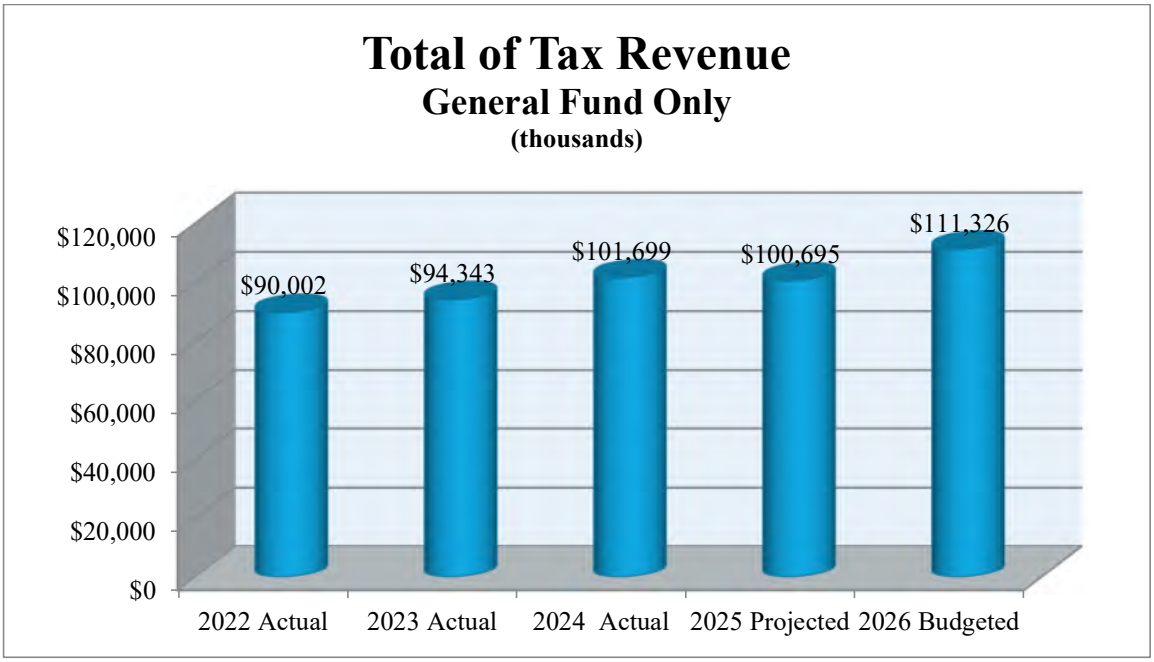


Other revenue – The General Fund also receives financial institution taxes, auto excise taxes, commercial vehicle taxes, alcohol gallon taxes, and cigarette taxes. For the 2026 budget and to mitigate the impact of SEA-1 implemented by the Indiana Legislature, the General Fund will also receive a $10.6 million transfer from the Casino Fund. The Casino Fund receives admission and gaming taxes. As the chart below reflects, the amount of other taxes totals nearly $15.1 million for fiscal year 2026. Many of these taxes are difficult to estimate because most of these are collected by outside agencies and are affected by the actions and activities of the taxpayer.



MAJOR REVENUE SOURCES

The total for the taxes and other revenue listed above is approximately $111.3 million and makes up 79.4% of the General Fund's $140.1 million of revenue for fiscal 2026. The goal of these budget estimates is to be conservative on the revenue and budget expenses on the high end.



Local Income Tax Revenues

Pursuant to Indiana Code 6-3.5-6 (repealed), the Vanderburgh County Income Tax Council (the "Income Tax Council") adopted an ordinance imposing the county option income tax ("COIT") within Vanderburgh County, Indiana (the "County") in 1984.

COIT was first imposed in 1985, and Vanderburgh County received its first COIT distribution in 1986. In 2015, the General Assembly enacted P.L. 243-2015 (HEA 1485), to "consolidate" and "simplify" the tax rates imposed under county adjusted gross income tax ("CAGIT"), county option income tax ("COIT"), and county economic development income tax ("CEDIT"), including the additional local option income taxes ("LOIT"), and to transition each county into a single local income tax.

This single local income tax ("LIT") has been codified under Indiana Code 6-3.6 (the "LIT Act"). The LIT Act continues the effectiveness of the tax rates imposed under the prior statutes and no action was required by any adopting body to re-impose the LIT. There are three components of the LIT: (a) special purpose rate (rate established by special legislation to fund special projects); (b) property tax relief rate (maximum rate of 1.25%); and (c) expenditure rate (maximum of 2.50%) (the "Expenditure Rate"). The current LIT rate in the County is 1.25%, comprised of a property tax relief rate of .097% and Expenditure Rate of 1.153%.

The Income Tax Council consists of the County Council of the County and the fiscal bodies of each city or town that lies either partially or entirely within the County. The allocation of voting power of the Income Tax Council is based upon population. Each city or town receives the percentage of votes that its population bears to the population of the entire county. The County's percentage is based on the population in the county that is not located in a city or town. The county auditor certifies the percentages annually on January 1.

The LIT is imposed on the adjusted gross income of local taxpayers at a tax rate that is the sum of the tax rates imposed by the adopting body or in effect in the County. Under the LIT Act, the maximum combined LIT rate is 2.50% on the adjusted gross income of local taxpayers in the County. The LIT is imposed on residents of the County and individuals who maintain their principal place of business or employment in the County and who do not reside in another county in which the LIT is in effect. LIT is collected by the State Department of Revenue on behalf of each Indiana county and is held in individual trust accounts maintained by the State Budget Agency and transferred monthly by the State Auditor to each county treasurer, based on the State's certified distribution.

Based upon collections two years prior, the State determines the amount of the distribution and certifies it in October of each calendar year for the following calendar year. The State maintains a balance in each municipality's trust account that is targeted at 15% of the certified distribution for that year.

Local Income Tax Revenues

In the event of an overpayment in any one year, in the following year, the State Budget Agency may reduce the certified distribution to recover the overpayment over a period of several years. If the trust fund balance exceeds 15% of the certified distribution in a given year, then the Budget Agency shall make a supplemental distribution to the county, based upon the balance in the trust account two years prior.

Before July 1, the adopting body, by ordinance, must determine how the LIT Revenues are to be allocated in subsequent years. LIT Revenues must be allocated among the following uses: (i) public safety; (ii) economic development projects; and (iii) certified shares. The ordinance may allocate additional revenue by percentages or by dollar amounts. The adopting body is required to allocate each year not less to the payment of bonds or leases for which the LIT Rate has been pledged than the amount pledged and payable in that year or required to be deposited in a sinking fund or other reserve in that year.

A portion of the LIT revenues may be distributed to each county and to each city and town in that county that is carrying out at least one public safety purpose. The allocation is based on a taxing unit's relative property tax levy. A portion of the LIT Revenues may be allocated for economic development purposes. An allocation will be distributed only to the county and cities and towns based on the basis of relative adjusted property tax levies, although the adopting body may choose to distribute the economic development allocation on the basis of population. In Vanderburgh County, the Expenditure Rate has been allocated to Certified Shares and public safety.

After allocating the revenue from public safety and economic development, any remaining additional revenue is allocated to civil taxing units (not school corporations) as certified shares ("Certified Shares"). The allocation is based upon relative property tax levies, excluding levies imposed after 2005 for debt service or lease rentals. A civil taxing unit may pledge its certified shares to pay bonds or leases for: (a) any purpose of the civil taxing unit; (b) any purpose of another governmental entity located in any part of its county, including a governmental entity organized on a regional basis; or (c) any permitted economic development expenditure for which certified shares may be used under Indiana Code 6-3.6-10.

A civil taxing unit may distribute any part of its certified shares to any governmental entity located in any part of its county to carry out a joint purpose, or fund the purposes of the other governmental entity, including a governmental entity organized on a regional basis to serve an area in more than one county. The distribution must be authorized by an ordinance of the fiscal body of the civil taxing unit receiving the allocation of certified shares, which ordinance must specify the purpose of the designation and its duration. The ordinance may direct the county auditor to withhold the distribution from the civil taxing unit's allocation and distribute the amount directly to the other governmental entity. For the fiscal year ending December 31, 2024, the City is entitled to approximately 51.46% of Certified Shares to be distributed to the civil taxing units in the County.

Local Income Tax Revenues

This percentage may decline if the City's property tax levy becomes a smaller percentage of the total property tax levies of all civil taxing units in the County. The LIT Revenues received by the City may also be reduced because of a reduction in the amount of LIT collected or distributed throughout the County, a distribution certified by the State for an amount that is less than the LIT revenue actually collected, or an increase in the amount of LIT used for certain permitted predistribution uses of LIT.

The Income Tax Council is prohibited by statute from reducing the LIT rate below a rate that would produce 1.25 times the total of the highest annual outstanding debt service plus the highest annual lease payments plus any amount required to be deposited in a sinking fund or other reserve, as long as bonds or leases for which rent is payable from LIT are outstanding.

The adopting body may impose a LIT rate for the purposes of providing property tax relief. The revenue from the property tax relief rate must be used to apply a percentage credit to reduce the property tax liability of taxpayers with tangible property located in the county. Property taxes imposed due to a voter approved referendum are not eligible for a credit. The maximum rate that can be imposed for property tax relief is 1.25% on the adjusted gross income of local taxpayers. The property tax credit must be at a uniform rate for all qualifying taxpayers within the same category. The credit percentage does not need to be uniform across selected categories.

State of Indiana

State Budget Agency
State House #212
Indianapolis, IN 46204
317-232-5610

Mike Braun, Governor

Chad Ranney, Director

MEMORANDUM

To: **Jason Cockerill, Commissioner**
Department of Local Government Finance

From: **Harimanda Razafindramanana, Chief Economist**
State Budget Agency

Date: **30th June 2025**

Subject: **Maximum Levy Growth Quotient**

The State Budget Agency has calculated the maximum levy growth quotient pursuant to IC 6-1.1-18.5-2 for property tax levies first due and payable in CY 2026. HEA 1499-2023 provided additional steps to be used in determining the maximum levy growth quotient in 2024 and 2025. SEA 1-2025 subsequently extended these provisions through 2026. The growth quotient for CY 2026 is 4.000%. The supporting documentation is contained in the attached file and uses the information released by the Bureau of Economic Analysis on June 27, 2025.

Should you need additional information, please contact me.

Attachment

Cc: Lisa Hershman, Secretary, Office of Management and Budget
Chad Ranney, Director, State Budget Agency

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
Budget Year 2026 - Calculation of Estimated Maximum Levy

Note: to edit this form, please make sure you have clicked "Enable Editing" at the top of this page.

Step 1: Select Unit of Government

In the fields below, please select the following in sequential order: (a) County, (b) Unit Name, and (c) Maximum Levy Type.

(a) County	**82 - Vanderburgh**	<- Click here
(b) Unit Name	**8230102 - Evansville Civil City**	<- Click here
(c) Maximum Levy Type	**UT - Civil**	<- Click here

Step 2: Data Entry & Review of 2026 Estimated Maximum Levy Calculation

The section below details the multi-step process in which the 2026 Estimated Maximum Levy is calculated.
The calculation operates on the estimates of several variables, each of which is highlighted in blue.
These values can be overridden directly via manual data entry; doing so will update the calculation accordingly.

	Default Amount	Estimates	
2025 Maximum Levy		94,552,933	
Plus: 2025 Permanent Appeal Amounts		-	
2025 Maximum Levy for Growth Quotient		94,552,933	
Times: Maximum Levy Growth Quotient (1)		1.0400	
2026 Initial Maximum Levy		98,335,050	
Plus: Potential Appeals as Reported by Unit*	-	-	<- Data Entry
2026 Estimated Maximum Levy Prior to Allowable Adjustments		98,335,050	
Plus: Estimated Cumulative Capital Development Adjustment (2)**		-	<- Data Entry
Plus: Estimated Mental Health Adjustment (3)***			
Plus: Estimated Developmental Disabilities Adjustment (4)****			
2026 Estimated Maximum Levy		**98,335,050**	

Appendix
(1) The Maximum Levy Growth Quotient (MLGQ) for Budget Year 2026 is 1.04. For civil taxing units in counties that continue to raise revenue through a local income tax rather than property taxes, the MLGQ is 1.00. (2) The Cumulative Capital Development (CCD) levy adjustment is applicable to counties and municipalities only. (3) The Mental Health levy adjustment is applicable to counties only. (4) The Developmental Disability levy adjustment is applicable to counties only.
* Potential Appeals as Reported by Unit: the default amount is pulled directly from the pre-budget worksheet.
** Estimated Cumulative Capital Development Adjustment: the default amount is calculated by multiplying the rate cap (per $100 of taxable assessed value) by the prior year certified net assessed value.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Estimated Property Tax Credit Apportionment Worksheet

Note: To complete data entry, please ensure you have clicked "Enable Editing" at the top of this page.

Step 1) Select Unit of Government
In the fields below, select your county first and then the name of your unit of government.

County	**82 - Vanderburgh County**
Unit Name	**Evansville Civil City**

← Click here and then on the downward arrow to select your county.
Repeat this to select your unit.

Step 2) Review Historical Property Tax Credit Losses and 2026 Estimated Credit Loss
The tables below shows five (5) years of historical property tax credit loss and certified levies for both civil and fire funds. In addition, the table shows the year-over-year percentage change in credit loss and cre certified levy. The Department's 2026 total credit estimate is provided as well.

The section titled '2026 Projected Credit Loss Detail & Override' disaggregates the 2026 total credit estimate by specific credit type (e.g. Property Tax Caps, Over 65 Circuit Breaker Credits, County Optional C Local Property Tax Credits (New), and Supplemental Homestead Credits (New)). You may override specific components of the 2026 estimate by entering an amount in the blue field next to each credit type. If estimate is overridden, then a new 2026 total credit estimate will be recalculated and used as the basis for fund-level apportionment in Step 3 of this workbook.

Civil Funds

Historical Property Tax Credit Information - Civil Funds	2021	2022	2023	2024	2025	2026 Estimate (DLGF)	2026 Estimate (Override)
Credit Loss	17,476,540	19,388,221	18,088,140	18,774,978	20,652,407	31,638,500	
Percent Change in Credit Loss		11%	-7%	4%	10%	53%	
Certified Civil Levy (Includes Civil Debt)	80,064,767	83,252,374	87,416,668	91,638,462	100,079,313	-	
Property Tax Credit Loss as % of Civil Certified Levy	22%	23%	21%	20%	21%		

2026 Projected Credit Loss Detail & Override	DLGF Estimate	Override (Optional)
Projected Tax Cap, Over 65 Circuit Breaker, and County Optional Circuit Breaker Credit Loss (IC 6-1.1-20.6-7.5; IC 6-1.1-20.6-8.5; IC 6-1.1-49)	29,235,200	
Projected Local Property Tax Credit Loss (IC 6-1.1-51.3)	233,300	
Projected Supplemental Homestead Credit Loss (IC 6-1.1-20.6-7.7)	2,170,000	
2026 Total Projected Property Tax Credit Loss	**31,638,500**	

Fire Funds - Not Applicable

Step 3) Estimated Credit Apportionment Based on 2026 Proposed Levies

The table below apportions estimated property tax credit loss to each fund on the basis of their 2026 proposed property tax levy and fund type.

Instructions:

1. Enter the 2026 proposed property tax levies in the cyan fields below.
2. Add any new funds (with a property tax levy) by clicking on the field titled 'Add a New Fund for 2026'
3. Enter the '2026 Total Credit Estimate' value in the Data Entry section of the Form 4B in Gateway. For detailed instructions, click on the tab titled "Adding Credits in Gateway".

2025 Certified Levies & 2026 Proposed Levies - By Fund						2026 Estimated Credit Apportionment		
Fund Type	**Protected**	**Exempt**	**Fund Name**	**2025 Certified Levy**	**2026 Proposed Levy**	**Tax Cap Credits**	**Local Credits**	**Homestead Credits**
Civil	N	N	0101 - GENERAL	*82,545,634*				
Civil	Y	N	0180 - DEBT SERVICE	*777,115*		-		
Civil	N	N	1301 - PARK & RECREATION	*12,002,203*				
Civil	Y	N	1380 - PARK BOND	*874,579*		-		
Civil	Y	N	1381 - PARK BOND #2	*3,879,782*		-		
			Add a New Fund for 2026					
			Add a New Fund for 2026					
			Add a New Fund for 2026					
Total - Civil				*100,079,313*	-	*29,235,200*	*233,300*	*2,170,000*
Total - Fire				-	-			
Total - All Funds				*100,079,313*	-	-	-	-

The 2026 Property Tax Cap Credit Estimate provided in this form includes all credits applied to protected and unprotected funds as defined under IC 6-1.1-20.6-9.8(b). The estimate is comprised of credits defined under IC 6-1.1-20.6-7.5 (1%/2%/3% Tax Caps), IC 6-1.1-20.6-7.7 (Supplemental Homestead Credit), IC 6-1.1-20.6-8.5 (Over 65 Circuit Breaker), IC 6-1.1-49 (County Optional Circuit Breaker Tax Credit), and IC 6-1.1-51.3 (Local Property Tax Credits). A local taxing unit may not increase its property tax levy to make up the reduction in revenue attributed to credits.

Need Assistance?

If you experiencing difficulties with data entry or translation to the Gateway Form 4B please contact your Budget Field Representative.
The Budget Field Representative map and contact info can be found here: https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Pay 2026 Estimated Miscellaneous Revenue Estimates

Selected Unit of Government

The two fields below carry forward the selected county and unit of government from the "Step 1) Data Entry" tab.

County	82 - Vanderburgh County
Unit Name	Evansville Civil City

Revenue Estimate Summary

The table below presents the fund level DLGF revenue estimates for each fund in a similar format as the Form 2: Miscellaneous Revenue Estimates. The figures contained in this report are estimates only and are subject to change. Units may use locally calculated estimates instead of the values below.

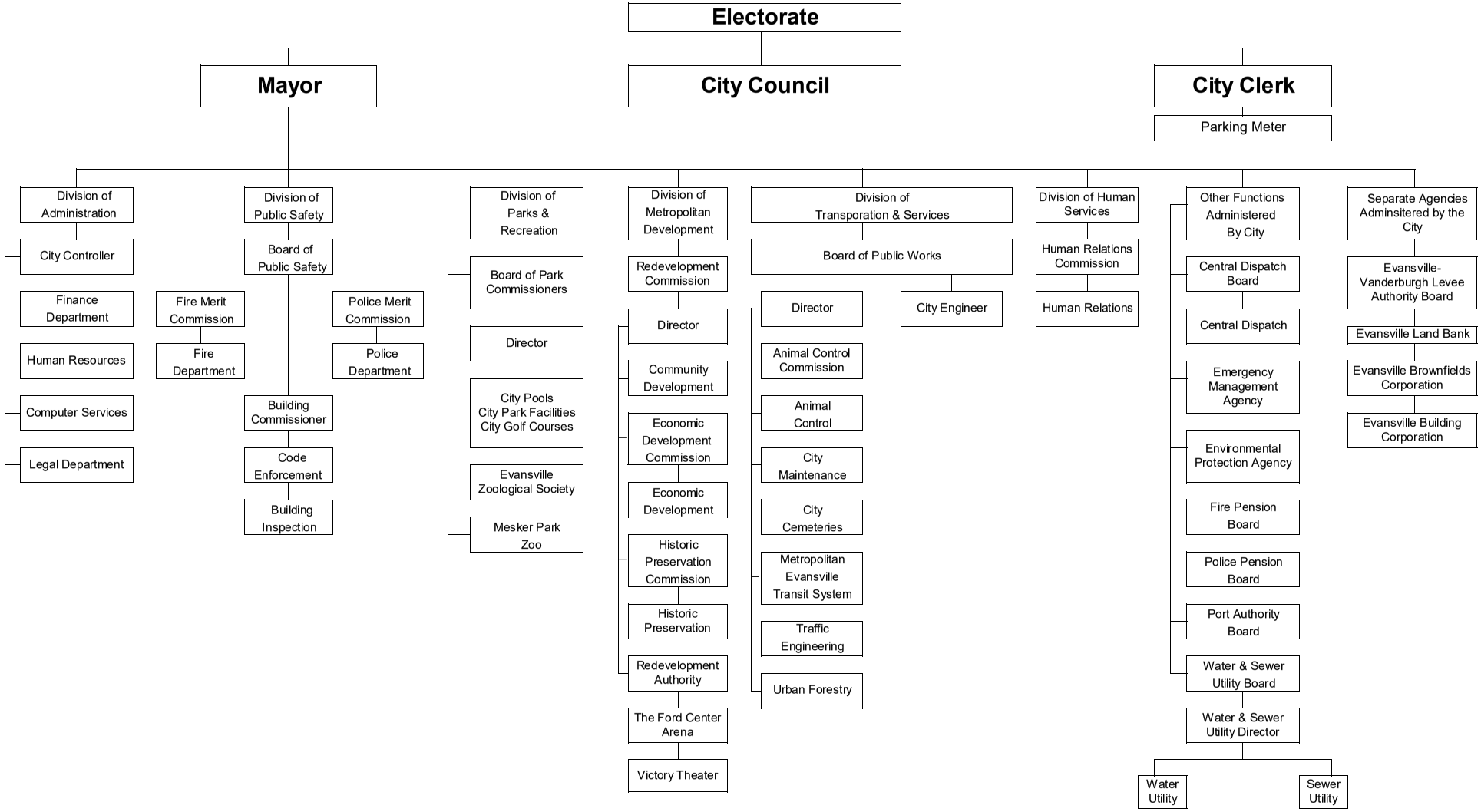
Fund	Revenue	July 1 - Dec 31 2025	Jan 1 - Dec 31 2026	See Note # Below
0101 - GENERAL	R111 - Cigarette Tax Distribution	26,947	53,894	*1*
0101 - GENERAL	R112 - Financial Institution Tax Distribution	151,129	325,646	*3*
0101 - GENERAL	R114 - Vehicle/Aircraft Excise Tax Distribution	1,518,271	3,211,430	*5*
0101 - GENERAL	R135 - CVET	266,022	603,384	*7*
0101 - GENERAL	R136 - ABC Gallonage Tax Distribution	138,602	277,204	*8*
0180 - DEBT SERVICE	R112 - Financial Institution Tax Distribution	1,423	-	*3*
0180 - DEBT SERVICE	R114 - Vehicle/Aircraft Excise Tax Distribution	14,294	30,234	*5*
0180 - DEBT SERVICE	R135 - CVET	2,504	-	*7*
0706 - LR &S	R113 - Local Road and Street Distribution	1,150,628	2,301,256	*4*
0708 - MVH	R116 - Motor Vehicle Highway Distribution	2,465,110	4,930,220	*6*
1301 - PARK & REC	R112 - Financial Institution Tax Distribution	13,495	-	*3*
1301 - PARK & REC	R114 - Vehicle/Aircraft Excise Tax Distribution	326,008	466,945	*5*
1301 - PARK & REC	R135 - CVET	23,755	-	*7*
1380 - PARK BOND	R112 - Financial Institution Tax Distribution	983	-	*3*
1380 - PARK BOND	R114 - Vehicle/Aircraft Excise Tax Distribution	23,756	34,025	*5*
1380 - PARK BOND	R135 - CVET	1,731	-	*7*
1381 - PARK BOND #2	R112 - Financial Institution Tax Distribution	4,362	-	*3*
1381 - PARK BOND #2	R114 - Vehicle/Aircraft Excise Tax Distribution	105,384	150,943	*5*
1381 - PARK BOND #2	R135 - CVET	7,679	-	*7*
2379 - CCI	R111 - Cigarette Tax Distribution	98,806	197,611	*1*

In addition to the revenues identified on this report, taxing units should also estimate other revenues that they may receive locally in order to provide a complete picture of the revenues available to support their budgets. The Department continues to emphasize the importance of units routinely monitoring their miscellaneous revenue estimates as compared to actual collections as the actual amounts become available.

Revenue Estimate Notes

Note #	Revenue	
1)	R111 - Cigarette Tax - General Fund	Distribution to counties, cities, and towns only. Estimates based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 1 period for column A or 2 periods for column B.
2)	R111 - Cigarette Tax - CCI Fund	Distribution to cities and towns only. Estimates based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 1 period for column A or 2 periods for column B.
3)	R112 - Financial Institutions Tax	If the June Form 22's were submitted by the county auditor by the time this workbook was released, the December estimate will be calculated as 80% of the June settlement. Because FIT is distributed on a fiscal year, the June settlement for the upcoming year will be calculated as the same a the current year December estimate. The upcoming year December estimate will be calculated as 90% of the estimated upcoming June amount. Example: • Actual June FIT = 100 • Estimated December = (100*80%) = $80 • Estimated upcoming year amount = $80 * ($80*90%) = $152 Otherwise, estimates are based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 1 period for column A or 2 periods for column B. Actual distribution amounts available through the State Comptroller's Office: https://www.in.gov/comptroller/departments/financial-institutions-tax/ Estimates for the upcoming year default to the general fund due to changes enacted via HEA 1392. A unit may allocate the revenue in a different manner than this. If there are any questions from an audit perspective, please reach out to the Indiana State Board of Accounts.
4)	R113 - Local Road and Street	Distribution to counties, cities, and towns only. Estimates based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 6 periods for column A or 12 periods for column B.
5)	R114 - License Excise Tax	If the June Form 22's were submitted by the county auditor by the time this workbook was released, the excise estimate will be calculated from the "**Excise Estimate Calculation**" tab. Otherwise, estimates are based on lesser of the average of (A) previous 36 months or (B) previous 12 months multiplied by 1 period for Column A or 2 periods for Column B. This total amount is then proportionally allocated by a fund's property tax levy (plus LIT Levy Freeze amount, if applicable).
6)	R116 - Motor Vehicle Highway	Distribution to counties, cities, and towns only. Estimates based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 6 periods for column A or 12 periods for column B.
7)	R135 - Commercial Vehicle Excise Tax	If the June Form 22's were submitted by the county auditor by the time this workbook was released, the December estimate will be calculated as the same value as the June amount. The budget year estimate will be calculated as twice the total from the June Settlement. Otherwise, estimates are based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 1 period for column A or 2 periods for column B. Actual distribution amounts available through the State Comptroller's Office: https://www.in.gov/comptroller/departments/commercial-vehicle-excise-tax-cvet-report/ Estimates for the upcoming year default to the general fund due to changes enacted via HEA 1392. A unit may allocate the revenue in a different manner than this. If there are any questions from an audit perspective, please reach out to the Indiana State Board of Accounts.
8)	R136 - ABC Gallonage	Distribution to cities and towns only. Estimates based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 2 periods for column A or 4 periods for column B.

CITY OF EVANSVILLE ORGANIZATIONAL CHART



City of Evansville, IN

Total Budgeted Positions by Organization

	Organization #	2024 Total	2025 Total	2026 Total
MAYOR'S OFFICE	11011101	4	4	5
HUMAN RELATIONS	11011201	5	5	5
FINANCE	11011301	11	11	11
PURCHASING	11011302	2	2	2
CITY COUNCIL	11011401	9	9	9
CITY CLERK	11011402	3	3	3
LAW	11011501	0	1	1
BPW	11011601	7	7	7
ANIMAL CONTROL	11011602	9	9	12
METS	11011603	93	101	97
LOCUST HILL	11011604	2	2	2
OAK HILL	11011606	5	5	5
CENTRAL DISPATCH	11011701	44	47	47
BLDG INSP/CITY-CO	11011801	13	13	15
POLICE	11011901	323	319	320
FIRE	11012101	282	282	280
EMS *	11012701	0	4	49
EPA	11012201	1	2	2
EMERGENCY MANAGEMENT	11012301	3	3	3
PERSONNEL	11012401	5	7	6
DMD	11017101	16	16	18
CODE ENFORCEMENT	11017501	15	15	17
COMPUTER SERVICES	11017626	0	2	3
		852	869	919
HIGHWAY	22011607	42	42	41
TRAFFIC ENGINEER	22011608	1	1	1
URBAN TREE PROGRAM	22011609	1	1	1
		44	55	43
CITY ENGINEER	22024501	10	14	14
		10	14	14
TRAFFIC ENGINEER-RESTRICTED	22031608	11	11	11
		11	0	11
DISTRICT MAINT	22043107	17	17	17
PARKS ADMINISTRATION/SPORTS	22043109	8	7	7
MESKER PARK ZOO	22043111	42	42	43
SWONDER	22043113	7	7	7
		74	73	74
PARKING VIOLATIONS	22071403	4	4	4
		4	4	4

City of Evansville, IN

Total Budgeted Positions by Organization

	Organization #	2024 Total	2025 Total	2026 Total
FENDRICH GOLF COURSE	22893202	3	3	3
HELFRICH GOLF COURSE	22893203	3	3	3
MCDONALD GOLF COURSE	22893204	2	2	2
		8	8	8
WATER ADMINISTRATION	61019001	41	61	63
FILTER PLANT	61019002	27	26	26
DISTRIBUTION	61019003	34	32	32
METERS	61019004	27	27	27
PLANNING	61019005	18	10	10
PROGRAMMING	61019012	10	16	15
WATER IT	61019013	5	8	10
QUALITY MANAGEMENT	61019015	0	6	6
		162	186	189
SEWER ADMIN	62010101	1	0	0
SEWAGE TREATMENT EAST	62010201	46	18	18
SEWAGE MAINTENANCE	62010301	35	28	29
SEWAGE PRETREATMENT	62010401	6	5	5
SEWAGE TREATMENT WEST	62010701	0	11	11
SEWAGE CSO & GREEN INFRA	62010801	0	3	3
SEWAGE LIFT STATIONS	62010901	0	7	7
		88	72	73
HOSPITALIZATION	77046101	2	2	2
		2	2	2
UNEMPLOYMENT INSURANCE	77056201	1	1	1
		1	1	1
WORKER'S COMP	77066401	2	2	2
		2	2	2
LEVEE AUTHORITY	99206701	15	15	15
		15	15	15
SOLID WASTE MGMT	99306602	2	2	2
		2	2	2
TOTAL POSITIONS		**1275**	**1303**	**1357**

* In 2025, Evansville took the initiative to assume control of the Emergency Medical Services. In prior years, this was handled by a contractor.

	Fund	Relationship											
		Administration	Human Relations	Finance	Purchasing	City Council	City Clerk	Law	City Maintenance	Animal Control	METS	Locust Hill Cemetery	Oak Hill Cemetery
	Major Funds												
1101	General	X	X	X	X	X	X	X	X	X	X	X	X
2201	Motor Vehicle & Highway												
2202	Local Roads and Streets												
2203	Motor Vehicle & Highway, Restricted												
2204	Parks and Recreation												
2207	Parking Meter						X						
2224	Parking Garages												
2228	Local Law Enforcement Training												
2240	Public Safety Local Income Tax												
2289	Golf Fund												
2500	Deaconess Aquatic Center												
2514	Rental Housing Inspection												
3322-3332	Park Bonds												
6101	Water Utility												
6102	Water Bond Sinking												
6103	Water Improvement												
6201	Sewer Utility												
6202	Sewage Bond Sinking												
6203	Sewer Improvement												
6204	Sewer Bond Construction												
8801	Fire Pension												
8802	Police Pension												
9900	Port Authority												
9920	Levee Authority												
9930	Solid Waste												

	Fund	Relationship										
		Central Dispatch	Building Commission	Police	Police Merit	Fire	Fire Merit	Fire Merit	Climate Collaborative	Emergency Management	Human Resources	Ambulance
	Major Funds											
1101	General	X	X	X	X	X	X	X	X	X	X	X
2201	Motor Vehicle & Highway											
2202	Local Roads and Streets											
2203	Motor Vehicle & Highway, Restricted											
2204	Parks and Recreation											
2207	Parking Meter											
2224	Parking Garages											
2228	Local Law Enforcement Training			X								
2240	Public Safety Local Income Tax			X		X						
2289	Golf Fund											
2500	Deaconess Aquatic Center											
2514	Rental Housing Inspection											
3322-3332	Park Bonds											
6101	Water Utility											
6102	Water Bond Sinking											
6103	Water Improvement											
6201	Sewer Utility											
6202	Sewage Bond Sinking											
6203	Sewer Improvement											
6204	Sewer Bond Construction											
8801	Fire Pension					X						
8802	Police Pension			X								
9900	Port Authority											
9920	Levee Authority											
9930	Solid Waste											

	Fund	Relationship										
		Metropolitan Development	Code Enforcement	Computer Services	Traffic Engineering	Urban Forestry	City Engineer	Water Utility	Sewer Utility	Levee Authority	Solid Waste	Parks & Recreation
	Major Funds											
1101	General	X	X	X								
2201	Motor Vehicle & Highway				X	X	X					
2202	Local Roads and Streets						X					
2203	Motor Vehicle & Highway, Restricted				X		X					
2204	Parks and Recreation											X
2207	Parking Meter											
2224	Parking Garages	X										
2228	Local Law Enforcement Training											
2240	Public Safety Local Income Tax											
2289	Golf Fund											X
2500	Deaconess Aquatic Center											X
2514	Rental Housing Inspection		X									
3322-3332	Park Bonds											X
6101	Water Utility							X				
6102	Water Bond Sinking							X				
6103	Water Improvement							X				
6201	Sewer Utility								X			
6202	Sewage Bond Sinking								X			
6203	Sewer Improvement								X			
6204	Sewer Bond Construction								X			
8801	Fire Pension											
8802	Police Pension											
9900	Port Authority											X
9920	Levee Authority									X		
9930	Solid Waste										X	

Organizational Units and Fund Structure

The City of Evansville's main organizational unit is the fund. Each fund could have more than one department. To simplify the accounting of what may seem like a complex system, each fund is numbered, i.e. the General Fund is number 1101, the Local Roads and Streets Fund is number 2201, etc. Each department is also numbered, i.e. the Mayor's Office is number 1101, the Finance department is number 1301, the Fire department is number 2101 etc.

The expenses are divided into 8 categories: 410000s are personnel, 420000s are supplies, 43000 are services, 440000s are capital, and 450000s other expenses. The following is an example of the coding for the contractual services in the police department:

Fund	Department	Account Description
General	Police	Contractual Services
1101	1901	431050

Another example of the coding would be the repair to a vehicle at the Mesker Park Zoo:

Fund	Department	Account Description
Parks & Recreation	Mesker Park Zoo	Repairs & Maintenance
2204	3111	436010

The following is a summary of the major funds and major departments that the City of Evansville uses within that fund. A description of each fund or department follows.

Fund – General #1101 –

Department	Mayor	1101
	Human Relations	1201
	Finance	1301
	Purchasing	1302
	Joint Depart.	1307
	City Council	1401
	City Clerk	1402
	Law	1501
	City Maintenance	1601
	Animal Control	1602
	METS	1603
	Locust Hill Cemetery	1604
	Oak Hill Cemetery	1606
	Central Dispatch	1701
	Building Commission	1801
	Police	1901
	Police Merit	2001
	Fire	2101
	Climate Collaborative	2201
	Emergency Management	2301
	Human Recourses	2401

	Fire Merit	2501
	Ambulance	2701
	Metropolitan Development	7101
	Code Enforcement	7501
	Computer Services	7626

Fund – Motor Vehicle & Highway #2201 –

	Motor Vehicle & Highway	1607
	Traffic Engineering	1608
	Urban Forestry	1609

Fund – Local Roads & Streets #2202 –

	City Engineer	4501

Fund – Motor Vehicle & Highway Restricted #2203 –

	Motor Vehicle & Highway	1607
	Traffic Engineering	1608

Fund – Parks & Recreation #2204 –

Department	Lloyd Pool	3105
	Soccer	3106
	District Maintenance	3107
	Community Center	3108
	Park Administration	3109
	Mesker Park Zoo	3111
	Swonder Arena	3113
	Other Pools	3114
	Shelters	3115
	Nature Center	3116
	Pagoda	3121

Fund – Parking Meter #2207 –

Department	City Clerk	2207

Fund – Parking Garages #2224 –

Department	Metropolitan Development	
	Third Street Garage	4902
	Sycamore St. Garage	4903
	Doubletree Garage	4904
	Skywalk	4905

Fund – Local Law Enforcement Training #2228 –

Department	Police	1905

Organizational Units and Fund Structure

Fund – Public Safety Local Income Tax #2240 –

Department	Police	1901
Department	Fire	2101

Fund – Golf Fund #2289 –

Department	Parks & Recreation	
	Golf Administration	3201
	Fendrich Golf Course	3202
	Helfrich Golf Course	3203
	McDonald Golf	3204

Fund – Deaconess Aquatic Center #2500 –

Department	Parks & Recreation	3120

Fund – Rental Housing Inspection #2514 –

Department	Code Inspection	
	Rental Housing Inspection	1803

Fund – Park Bonds #3322, 3324, & 3332 –

Department	Parks & Recreation	
	Park Bond 2022A	4201
	Park Bond 2022B	4204
	Parks Special District	4302
	Parks Bond 2024	4205

Fund – Water Utility #6101 –

Department	Water Administration	9001
	Water Plant	9002
	Water Distribution	9003
	Water Meter	9004
	Operations Support	9005
	Program Management	9012
	Water Operations	9013
	Quality Services	9015

Fund – Water Bond Sinking #6102 –

Department	Water Bond	9001

Fund – Water Improvement #6103 –

Department	Water Improve.	9001

Organizational Units and Fund Structure

Fund – Sewer Utility #6201 –

Department	Sewer Administration	0101
	Sewage Treatment	0201
	Sewage Maintenance	0301
	Sewage West Treat.	0701
	Sewage Lift Stations	0901

Fund – Sewage Bond Sinking #6202 –

Department	Water Bond	0101

Fund – Sewer Improvement #6203 –

Department	Sewer Improve.	0101

Fund – Sewer Bond Construction #6204 –

Department	Construction	0101

Fund – Fire Pension Fund #8801 –

Department	Police	3501

Fund – Police Pension Fund #8802 –

Department	Police	3601

Fund – Port Authority #9900 –

Department	Port Authority	9900

Fund – Levee Authority Fund #9920 –

Department	Levee Authority	9920

Fund – Solid Waste District Fund #9930 –

Department	Solid Waste	9930

Summary of Outstanding Debt

The City has established a practice of paying for all capital projects and capital improvements on a pay-as-you-go basis using current revenues whenever possible. Most of the time, this funding will come from the Casino Fund. If a project or improvement is of sufficient size and need that it cannot be financed with current revenues, long-term debt will be considered if the benefits outweigh the cost. The City of Evansville uses a financial advisor to assist with financing. The City will attempt to refinance outstanding debt if a determination is made that the City will benefit by reduced interest expense over the remaining life of the bonds. The City of Evansville borrows funds through tax exempt municipal bonds. The City carefully analyzes each proposed bond issue to determine the need for the improvement, its useful life, and current and future revenues available to provide debt service. Existing debt service requires resources from general governmental resources. The City's enterprise funds also have debt obligations. Evansville Water and Sewer Utility (EWSU) debt obligations are reflected in its budget.

Description of Outstanding Debt

ED Taxable Rev Bonds, Series 2011. The City has pledged future Downtown TIF property tax revenues, net of specified operating expenses, to repay revenue bonds issued in 2011. Proceeds from the bonds provided financing for installation of thermoforming line for plastics manufacturing and customer service center. The bonds are payable solely from TIF property tax revenues and are payable through 2034. Annual principal and interest payments on the bonds are expected to require 12.8% of net revenues. The total principal and interest remaining to be paid on the bonds is $10,640,000. Principal and interest paid for the 2024 and total customer net revenues were $1,120,000 and $8,768,672, respectively.

ED Rev Refunding Bonds, Series 2015. The City has pledged future TIF property tax revenues, net of specified operating expenses, to repay revenue bonds issued in 2015. Proceeds from the bonds provided financing for debt refunding of Redevelopment District Tax Increment Revenue Bonds, Series 2010 (American General Project), Taxable Economic Development Revenue Bonds, Series 2008 (Berry Plastic Project), and Tax Increment Revenue Bonds of 2002. The bonds are payable primarily from TIF property tax revenues and were payable through 2024. Annual principal and interest payments on the bonds are expected to require 7.7% of net revenues. The total principal and interest remaining to be paid on the bonds is $0. Principal and interest paid for the year 2024 and total customer net revenues were $673,944 and $8,768,672, respectively.

ED Rev Bonds, Series 2015A. The City has pledged future TIF property tax revenues and COIT revenues, net of specified operating expenses, to repay revenue bonds issued in 2015. Proceeds from the bonds provided financing for construction of downtown convention hotel and ancillary projects. The bonds are payable primarily from TIF property tax revenues and secondarily from COIT revenues and are payable through 2039.

Summary of Outstanding Debt

Annual principal and interest payments on the bonds are expected to require 8.4% of net revenues. The total principal and interest remaining to be paid on the bonds is $11,032,400. Principal and interest paid for the year 2024 and total customer net revenues were $737,875 and $8,768,672, respectively.

ED Rev Bonds, Series 2016A. The City has pledged future Downtown TIF property tax revenues and local income tax revenues, net of specified operating expenses, to repay revenue bonds issued in 2016. Proceeds from the bonds provided financing for construction of an academic, health science and research center. The bonds are payable primarily from Downtown TIF property tax revenues and secondarily from LIT revenues and are payable through 2039. Annual principal and interest payments on the bonds are expected to require 14.2% of net revenues. The total principal and interest remaining to be paid on the bonds is $18,536,694. Principal and interest paid for the year 2024 and total customer net revenues were $1,247,813 and $8,768,672, respectively.

Park District Bonds, Series 2018. The City has pledged future property tax and other revenues, net of specified operating expenses, to repay revenue bonds issued in 2018. Proceeds from the bonds provided financing for the construction of an aquatics center and related improvements. The bonds are payable solely from property taxes and other revenues and are payable through 2038. Annual principal and interest payments on the bonds are expected to require 16.4% of net revenues. The total principal and interest remaining to be paid on the bonds is $21,482,125. Principal and interest paid for the year 2024 and total customer net revenues were $1,545,000 and $9,443,741, respectively.

Park District Bonds, Series 2022A. The City has pledged future property tax and other revenues, net of specified operating expenses, to repay revenue bonds issued in 2022. Proceeds from the bonds provided financing for the construction of an aquatics center and related improvements. The bonds are payable solely from property taxes and other revenues and are payable through 2042. Interest only payments begin in August 2023 with principal starting in August 2024. Annual principal and interest payments on the bonds are expected to require 3.3% of net revenues. The total principal and interest remaining to be paid on the bonds is $7,153,743. Principal and interest paid for the year 2024 and total customer net revenues were $310,962 and $9,443,741, respectively.

Park District Bonds, Series 2022B. The City has pledged future property tax and other revenues net of specified operating expenses, to repay revenue bonds issued in 2022. Proceeds from the bonds provided financing for the construction of an aquatics center and related improvements. The bonds are payable solely from property taxes and other revenues and are payable through 2033. Annual principal and interest payments on the bonds are expected to require 4.4% of net revenues. The total principal and interest remaining to be paid on the bonds is $5,170,000. Principal and interest pain for the year 2024 and total customer net revenues were $413,250 and $9,443,741, respectively.

Summary of Outstanding Debt

Park District Bonds, Series 2024. The City has pledged future property tax and other revenues net of specified operating expenses, to repay revenue bonds issued in 2024. Proceeds from the bonds provided financing for the various parks, golf courses, aquatics, and related improvements. The bonds are payable solely from property taxes and other revenues and are payable through 2038. Annual principal and interest payments on the bonds are expected to require 40.1% of net revenues. The total principal and interest remaining to be paid on the bonds is $28,480,206.

Redevelopment District Bonds, Series 2024. The City has pledged future property tax and other revenues net of specified operating expenses, to repay revenue bonds issued in 2024. Proceeds from the bonds provided financing for the acquisition, construction, and equipping of a public safety local improvement. The bonds are payable solely from property taxes and other revenues and are payable through 2038. Annual principal and interest payments on the bonds are expected to require 1.0% of net revenues. The total principal and interest remaining to be paid on the bonds is $9,927,256.

Computation of Legal Debt Margin

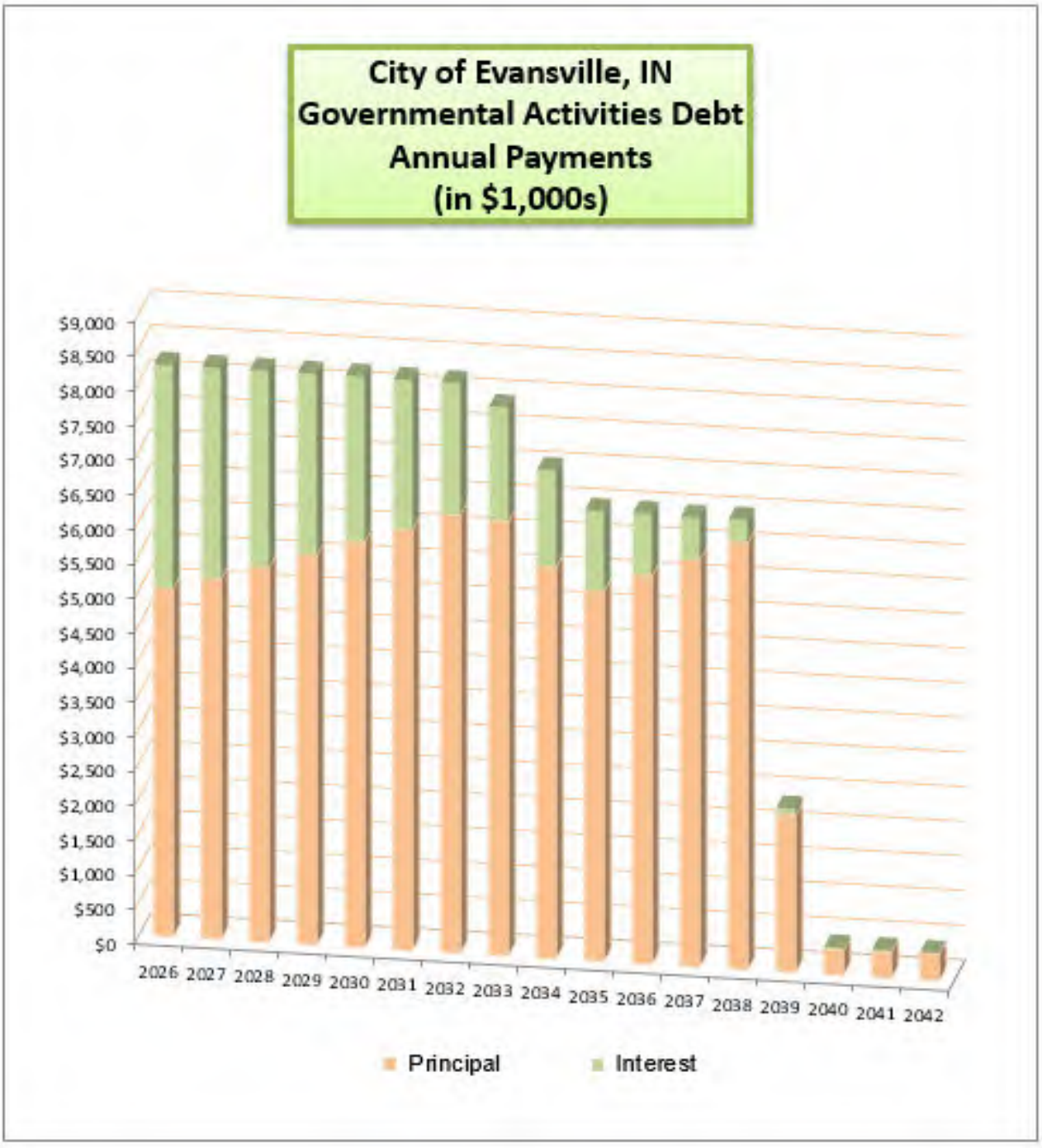
The City is limited to the issuance of direct debt in an amount not to exceed 2% of one-third of the assessed valuation of property within the City

Net Assessed Valuation – 2023 Pay 2024	$5,291,667,160
Statutory Limitation – 2% of 1/3 of Net Assessed Valuation	$35,277,781
Debt Subject to Limitation	18,560,000
Issuance Margin	16,717,781

Bond Rating

With the inclusion of the most recent general obligation bond issuance for the City of Evansville, S&P Global issued an underlying rating of AA-. The AA- is considered investment grade. For the long-term, AA- means the debtor has a very strong capacity to meet its financial commitments.

Summary of Outstanding Debt



Summary of Outstanding Debt

Business-Type Activities

State Revolving Loans Payable From Direct Borrowings

State Revolving Loans	Final Maturity	Interest Rates		Balance December 31, 2024
2018A-2 Waterworks revenue bonds	1/1/2040	3.25%	$	65,469,202
2009 Wastewater revenue bonds	7/1/2044	2.30%		27,717,000
2010A Wastewater revenue bonds	7/1/2045	2.30%		7,107,000
2012E Wastewater revenue bonds	7/1/2047	2.30%		5,963,000
2014A Wastewater revenue bonds	7/1/2031	2.44%		3,644,000
2014B Wastewater revenue bonds	7/1/2034	2.10%		3,182,000
2014D Wastewater revenue bonds	7/1/2035	2.00%		21,197,000
2016B Wastewater revenue bonds	7/1/2037	2.00%		9,202,000
2016C Wastewater revenue bonds	7/1/2038	2.00%		6,755,000
2018A Wastewater revenue bonds	7/1/2040	2.00%		12,559,000
2018B-1 Wastewater revenue bonds	7/1/2040	2.90%		34,939,831
2018B-2 Wastewater revenue bonds	7/1/2053	3.32%		72,332,000
2019B Wastewater revenue bonds	7/1/2041	2.48%		74,997,000
2022A Wastewater revenue bonds	7/1/2043	1.53%		28,147,000
2023A Wastewater revenue bonds	7/1/2044	3.63%		39,580,000
2023A Waterworks revenue bonds	1/1/2058	0.00%		3,300,000
2024 Waterworks Revenue bonds	1/1/2049	5.00%		50,000,000
			$	420,262,821

Under the terms of the State Revolving Loan Fund, revenue bonds have been purchased by the Indiana Bond Bank, the proceeds of which are set aside to finance the construction of various water and wastewater rehabilitation projects. Funds are loaned to the Water and Wastewater Utilities as construction costs are accrued to the maximum allowed. The 2016B, 2016C and 2018A wastewater loans established a maximum draw of $12,715,000, $8,835,000 and $16,960,000, respectively. As of December 31, 2024, the loan principal amount drawn for the 2016B, 2016C and 2018A wastewater loans were $12,715,000, $8,835,000 and $16,960,000, respectively. Annual debt service requirements for the 2014D, 2016B, 2016C and 2018A wastewater loans will not be determined until planned construction projects are completed.

In addition to entering into the wastewater draw loans, the Utility also entered into six fully funded state revolving loans. The 2018A1 water loan for $5,308,000 funded the debt service reserve account. The 2018A2 water loan for $71,912,000 funded the construction account. Both of these transactions occurred on December 14, 2018. The 2018B1 and 2018B-2 wastewater loans funded construction accounts of $35,020,000 and $72,335,000, respectively.

Summary of Outstanding Debt

These loans closed on November 15, 2018. The 2019B wastewater loan funded a construction account of $75,000,000 and closed on December 27, 2019. The 2022A wastewater loan funded a construction account $28,375,000 and closed on June 30, 2022. The 2023A water loan funded a construction account $4,000,000 and closed on December 22, 2023. Withdrawals of $123,448 at 12/31/23. The 2023A wastewater loan funded a construction account of $39,580,000 and closed on May 4, 2023.

The State placed the proceeds of 2018B1, 2018B2, 2019B, 2022A, and 2023A into a trust account in the Wastewater Utility's name. Cash drawdowns are made from this account after approval is given by the State. The cash balance not yet drawn down, reported as part of the Construction Fund Cash and Cash Equivalents is $21,309, $305,073, $3,302,614, $2,620,805, and $9,117,017 for the 2018B1, 2018B2, 2019B, 2022A, and 2023A loans, respectively.

The State placed the proceeds of the 2018A2, 2023A, and 2024 into a trust account in the Water Utility's name. Cash drawdowns are made from this account after approval is given by the State. The cash balance not yet drawn down, reported as part of the Construction Fund Cash and Cash Equivalents is $12,688,864, $3,176,552, and $49,775,098 for the 2018A2, 2023A, and 2024 loan.

Under the terms of the State Revolving Loan Fund, revenue bonds have been purchased by the Indiana Bond Bank, the proceeds of which are set aside to finance the construction of improvements and extensions to the Wastewater Utility. Funds were loaned to the Wastewater Utility as construction costs accrued to the maximum allowed. The 2009(2018 Reissued), 2010A (2018 Reissued), 2012E (2018 Reissued), 2014A, 2014B and 2014D loans established a maximum draw of $27,723,000, $7,113,000, $5,969,000, $7,510,000, $5,760,000 and $35,415,000, respectively. At the completion of construction, the outstanding principal balance was amortized over a twenty-year period (2014A, 2014B and 2014D) and thirty-five year period (2009, 2010A and 2012E).

Summary of Outstanding Debt

Annual debt service requirements to maturity for the loans, including interest of $20,572,060 and $145,866,723 for the Water Utility and Wastewater Utility, respectively, are as follows:

Years	Water	Wastewater	Total
2025	$ 5,354,275	$ 14,078,826	$ 19,433,101
2026	6,282,747	14,066,274	20,349,021
2027	7,103,577	16,932,962	24,036,539
2028	7,101,808	16,937,710	24,039,518
2029	7,227,708	17,977,631	25,205,339
2030-2034	36,670,714	92,300,397	128,971,111
2035-2039	41,429,598	116,230,851	157,660,449
2040-2044	34,033,322	141,286,274	175,319,596
2045-2049	26,097,458	35,773,264	61,870,722
2050-2054	3,019,680	26,002,144	29,021,824
2055-2059	432,000	-	432,000
Total	**174,752,887**	**491,586,333**	**666,339,220**
Less SRF not drawn down	(65,640,514)	(15,366,818)	(81,007,332)
Less interest	(18,394,259)	(144,264,502)	(162,658,761)
Ending balance	**$ 90,718,114**	**$ 331,955,013**	**$ 422,673,127**



People: $1,921,465

Operating: $1,316,865

Capital: $0

$3.2M

Legislative/Administrative Departments

These departments include the elected officials of the City Common Council, Mayor and City Clerk. There also the various departments that function to support other offices and departments. These include Legal, Purchasing, and Computer Services.

SERVICE OUTCOMES

2024

Reduced phone line costs by $122,000 by porting into the existing session initiation protocol (SIP)

Completed an independent review of the City's financial health and practices

2025

As of Aug 2025

Five Block-By-Block neighborhood clean ups

Established Forward Together non-profit grant program-Awarded $500,000

Identify and analyze strategies to reduce cost

Finalize Development Incentive Toolkit & Flow Chart

Explore Restructure of Animal Care & Control

City Attorney coordinated and provided guidance on changes in federal and state law and their local impacts



2026 GOALS & OPPORTUNITIES

CONTINUE TO IMPLEMENT CITY GOVERNMENT STRATEGIC PLAN

RESTRUCTURE IDENTIFIED CITY DEPARTMENTS FOR GREATER EFFICIENCY & SERVICE

LAUNCH UPDATED CITY WEBSITE

UPDATE ZONING CHANGES TO STREAMLINE PROCESSES AND ENHANCE DEVELOPMENT

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011101		**MAYOR**						
11011101	411011	DEPARTMENT HEAD	$ 100,534	$ 132,019	$ 139,050	$ 69,525	$ 139,050	0.0%
11011101	411012	DEPARTMENT HEAD ASSISTANT	$ 96,936	$ 104,985	$ 99,290	$ 49,641	$ 101,270	2.0%
11011101	411013	FULL TIME SALARIES	$ 75,438	$ 124,349	$ 155,000	$ 81,607	$ 166,480	7.4%
11011101	411400	TEMPORARY SALARIES	$ -	$ 1,857	$ 2,000	$ 624	$ 2,000	0.0%
11011101	413010	SOCIAL SECURITY	$ 20,495	$ 28,988	$ 30,417	$ 15,207	$ 31,335	3.0%
11011101	413030	PUBLIC EMP RETIREMENT	$ 38,037	$ 50,934	$ 57,019	$ 28,510	$ 58,160	2.0%
11011101	413040	UNEMPLOYMENT	$ 300	$ 480	$ 480	$ 480	$ 905	88.5%
11011101	413050	HEALTH INSURANCE	$ 78,151	$ 118,473	$ 115,485	$ 59,256	$ 114,000	-1.3%
11011101	413060	LIFE INSURANCE	$ 693	$ 848	$ 979	$ 489	$ 910	-7.0%
		Total Wages and Benefits	$ 410,584	$ 562,933	$ 599,720	$ 305,339	$ 614,110	2.4%
11011101	421050	OFFICE SUPPLIES	$ 512	$ 672	$ 750	$ 637	$ 700	-6.7%
11011101	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ 60	$ 500	$ 68	$ 500	0.0%
11011101	429000	OTHER SUPPLIES	$ 168	$ 342	$ 400	$ 65	$ 400	0.0%
		Total Supplies	$ 680	$ 1,074	$ 1,650	$ 770	$ 1,600	-3.0%
11011101	431050	CONTRACTUAL SERVICES	$ 27,651	$ -	$ -	$ -	$ -	
11011101	432020	POSTAGE	$ 77	$ 54	$ 200	$ -	$ -	-100.0%
11011101	432030	TRAVEL	$ 866	$ 12,170	$ 10,500	$ 10,983	$ 7,500	-28.6%
11011101	432040	TELEPHONE	$ 650	$ 1,255	$ 1,240	$ 593	$ 1,240	0.0%
11011101	433010	PRINTING & ADVERTISING	$ 719	$ 1,580	$ 2,500	$ 649	$ 2,500	0.0%
11011101	434010	WORKMEN'S COMPENSATION	$ 703	$ 571	$ 810	$ 405	$ 650	-19.8%
11011101	434020	LIABILITY INSURANCE	$ 6,594	$ 6,990	$ 7,690	$ 5,768	$ 7,960	3.5%
11011101	437030	OFFICE SPACE RENTAL	$ 50,167	$ 52,268	$ 55,550	$ 27,772	$ 59,620	7.3%
11011101	439031	SUBSCRIPTIONS	$ 19,076	$ 18,788	$ 29,758	$ 29,070	$ 29,880	0.4%
11011101	439090	OTHER SERVICES	$ 1,489	$ 1,663	$ 14,082	$ 2,395	$ 6,100	-56.7%
11011101	439093	PROMOTIONAL	$ 598	$ 939	$ 2,500	$ 138	$ 2,000	-20.0%
		Total Services	$ 108,590	$ 96,278	$ 124,830	$ 77,773	$ 117,450	-5.9%
TOTAL	**MAYOR EXPENDITURES**		**$ 519,854**	**$ 660,285**	**$ 726,200**	**$ 383,882**	**$ 733,160**	**0.96%**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Other Services by Department

Mayor	11011101-439090	Description of Services		
		Engraving Service	$	300
		Awards & Keys to the City	$	300
		Other Services as Needed	$	5,500
			TOTAL	**$ 6,100**

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011401		**CITY COUNCIL**						
11011401	411013	CITY COUNCIL MEMBERS	$ 192,369	$ 189,706	$ 200,130	$ 100,061	$ 204,130	2.0%
11011401	411013	FULL TIME SALARIES	$ -	$ -	$ 43,150	$ -	$ -	-100.0%
11011401	413010	SOCIAL SECURITY	$ 13,748	$ 13,717	$ 18,620	$ 7,268	$ 15,620	-16.1%
11011401	413030	PUBLIC EMP RETIREMENT	$ 24,397	$ 24,127	$ 34,550	$ 11,051	$ 28,990	-16.1%
11011401	413040	UNEMPLOYMENT	$ 750	$ 1,080	$ 1,080	$ 1,080	$ 1,630	50.9%
11011401	413050	HEALTH INSURANCE	$ 150,172	$ 196,429	$ 234,800	$ 109,539	$ 205,200	-12.6%
11011401	413060	LIFE INSURANCE	$ 1,566	$ 1,582	$ 1,764	$ 881	$ 1,770	0.3%
		Total Wages and Benefits	$ 383,001	$ 426,641	$ 534,094	$ 229,880	$ 457,340	-14.4%
11011401	421050	OFFICE SUPPLIES	$ 298	$ 208	$ 500	$ 83	$ 300	-40.0%
11011401	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 46	$ -	$ 3,000	$ -	$ -	-100.0%
		Total Supplies	$ 344	$ 208	$ 3,500	$ 83	$ 300	-91.4%
11011401	431010	LEGAL	$ 65,990	$ 110,496	$ 72,000	$ 28,333	$ 74,160	3.0%
11011401	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 500	$ -	$ -	-100.0%
11011401	432020	POSTAGE	$ 5	$ -	$ 100	$ -	$ -	-100.0%
11011401	432030	TRAVEL	$ 2,326	$ 5,301	$ 10,000	$ 1,557	$ 10,000	0.0%
11011401	432040	TELEPHONE	$ -	$ -	$ -		$ -	
11011401	433010	PRINTING & ADVERTISING	$ 208	$ 348	$ 250	$ 38	$ 250	0.0%
11011401	434010	WORKMEN'S COMPENSATION	$ 570	$ 380	$ 420	$ 210	$ 300	-28.6%
11011401	434020	LIABILITY INSURANCE	$ 11,215	$ 11,888	$ 13,077	$ 9,808	$ 13,540	3.5%
		Total Services	$ 80,313	$ 128,413	$ 96,347	$ 39,946	$ 98,250	2.0%
11011401	452000	INTERFUND TRANSFERS	$ 16,250	$ -	$ -	$ -	$ -	
		Total Debt and Other	$ 16,250	$ -	$ -	$ -	$ -	
TOTAL	**CITY COUNCIL EXPENDITURES**		**$ 479,908**	**$ 555,262**	**$ 633,941**	**$ 269,909**	**$ 555,890**	**-12.31%**

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11017603	**LOCAL INCOME TAX CITY COUNCIL**							
11017603	431050	CONTRACTUAL SERVICES	$ 9,188	$ 7,635	$ 10,000	$ 4,092	$ 10,000	0.0%
11017603	439070	ELECTION	$ 643,860	$ -	$ -	$ -	$ -	
		Total Services	$ 653,047	$ 7,635	$ 10,000	$ 4,092	$ 10,000	0.0%
TOTAL	**LOCAL INCOME TAX CITY COUNCIL**		**$ 653,047**	**$ 7,635**	**$ 10,000**	**$ 4,092**	**$ 10,000**	**0.0%**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

City Council	11017603-431050	Description of Services		
		Security for City Council Meetings	$	10,000
			$	**10,000**

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011402		**CITY CLERK**						
11011402	341010	COURT COSTS	$ 6,879	$ 7,057	$ 7,000	$ 3,272	$ 7,000	0.0%
11011402	351001	VACATION FILINGS	$ 1,100	$ 200	$ 800	$ 300	$ 800	0.0%
11011402	351002	ORDINANCE VIOLATIONS	$ 128,040	$ 153,965	$ 120,000	$ 32,344	$ 100,000	-16.7%
11011402	351004	LATE CHARGES	$ -	$ -	$ -		$ -	
11011402	360000	MISCELLANEOUS REVENUES	$ 127	$ 111	$ 349	$ 49	$ -	-100.0%
TOTAL	**CITY CLERK REVENUE**		**$ 136,146**	**$ 161,333**	**$ 128,149**	**$ 35,965**	**$ 107,800**	**-15.9%**
11011402	411011	DEPARTMENT HEAD	$ 68,544	$ 92,413	$ 97,340	$ 48,667	$ 99,290	2.0%
11011402	411012	DEPARTMENT HEAD ASSISTANT	$ 62,060	$ 67,223	$ 79,830	$ 39,867	$ 81,270	1.8%
11011402	411013	FULL TIME SALARIES	$ 35,933	$ 30,548	$ 38,880	$ 19,245	$ 35,590	-8.5%
11011402	413010	SOCIAL SECURITY	$ 12,149	$ 14,305	$ 16,530	$ 8,036	$ 16,540	0.1%
11011402	413030	PUBLIC EMP RETIREMENT	$ 23,385	$ 27,607	$ 30,680	$ 15,305	$ 30,700	0.1%
11011402	413040	UNEMPLOYMENT	$ 225	$ 360	$ 360	$ 360	$ 550	52.8%
11011402	413050	HEALTH INSURANCE	$ 76,943	$ 80,027	$ 70,440	$ 34,817	$ 68,400	-2.9%
11011402	413060	LIFE INSURANCE	$ 440	$ 359	$ 588	$ 294	$ 580	-1.4%
		Total Wages and Benefits	$ 279,680	$ 312,842	$ 334,648	$ 166,591	$ 332,920	-0.5%
11011402	421050	OFFICE SUPPLIES	$ 610	$ 474	$ 650	$ 218	$ 650	0.0%
11011402	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 891	$ 110	$ 1,500	$ 305	$ 1,500	0.0%
11011402	429000	OTHER SUPPLIES	$ -	$ 50	$ 50	$ -	$ 50	0.0%
		Total Supplies	$ 1,500	$ 634	$ 2,200	$ 523	$ 2,200	0.0%
11011402	431050	CONTRACTUAL SERVICES	$ 200	$ 200	$ 250	$ -	$ 250	0.0%
11011402	432020	POSTAGE	$ 668	$ 1,547	$ 2,800	$ 1,768	$ 2,800	0.0%
11011402	432030	TRAVEL	$ -	$ -	$ 1,800	$ -	$ 1,800	0.0%
11011402	432040	TELEPHONE	$ -	$ -	$ -	$ -	$ -	
11011402	433010	PRINTING & ADVERTISING	$ 3,465	$ 3,072	$ 6,000	$ -	$ 6,000	0.0%
11011402	434010	WORKMEN'S COMPENSATION	$ 401	$ 325	$ 410	$ 205	$ 360	-12.2%
11011402	434020	LIABILITY INSURANCE	$ 4,468	$ 4,736	$ 5,210	$ 3,908	$ 5,400	3.7%
11011402	437030	OFFICE SPACE RENTAL	$ 18,626	$ 19,406	$ 19,407	$ 10,311	$ 22,140	14.1%
11011402	439010	REFUNDS AWARDS INDEMNITIES	$ 9,167	$ 7,330	$ 5,669	$ 4,988	$ -	-100.0%
11011402	439031	SUBSCRIPTIONS	$ 433	$ 433	$ 500	$ 433	$ 500	0.0%
11011402	439090	OTHER SERVICES	$ 1,073	$ 1,315	$ 2,860	$ 100	$ 2,400	-16.1%
		Total Services	$ 38,501	$ 38,364	$ 44,906	$ 21,713	$ 41,650	-7.2%
TOTAL	**CITY CLERK EXPENDITURES**		**$ 319,681**	**$ 351,840**	**$ 381,754**	**$ 188,827**	**$ 376,770**	**-1.31%**
		CITY CLERK NET	**$ (183,535)**	**$ (190,507)**	**$ (253,605)**	**$ (152,862)**	**$ (268,970)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

City Clerk	11011402-431050	Description of Services		
		Code Publishing (Online Resolutions/Ordinances)	$	250
			$	**250**

2026 Other Services by Department

City Clerk	11011402-439090	Description of Services		
		Code Publishing (Online Resolutions/Ordinances)	$	900
		State Mandated Training	$	1,500
		TOTAL	**$**	**2,400**

CITY OF EVANSVILLE - 2026 PARKING METER BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22071403		**PARKING METER**						
22071403	343012	9TH STREET LOT	$ 7,894	$ 7,500	$ 7,000	$ 3,419	$ 7,000	0.0%
22071403	343040	PARKING METER FINES-PENALTIES	$ 125,828	$ 162,473	$ 150,000	$ 51,199	$ 150,000	0.0%
22071403	351003	IMMOBILIZATION FEES	$ 1,040	$ 760	$ 600	$ 560	$ 600	0.0%
22071403	360000	MISCELLANEOUS REVENUES	$ 424	$ 63	$ 105	$ 105	$ -	-100.0%
22071403	391000	INTERFUND TRANSFERS	$ 216,550	$ 240,300	$ 225,000	$ 112,000	$ 258,000	14.7%
		PARKING METER REVENUE	$ 351,736	$ 411,096	$ 382,705	$ 167,283	$ 415,600	8.6%
22071403	411013	REGULAR	$ 179,366	$ 175,208	$ 189,340	$ 97,921	$ 205,560	8.6%
22071403	411600	OVERTIME	$ -	$ -	$ -	$ -	$ -	
22071403	413010	SOCIAL SECURITY	$ 13,453	$ 13,611	$ 14,490	$ 7,398	$ 15,730	8.6%
22071403	413030	PUBLIC EMP RETIREMENT FUND	$ 25,470	$ 25,590	$ 26,890	$ 13,905	$ 29,190	8.6%
22071403	413040	UNEMPLOYMENT	$ 300	$ 480	$ 480	$ 480	$ 724	50.8%
22071403	413050	HEALTH INSURANCE	$ 95,451	$ 106,326	$ 93,920	$ 50,152	$ 91,200	-2.9%
22071403	413060	LIFE INSURANCE	$ 391	$ 375	$ 784	$ 196	$ 730	-6.9%
22071403	413080	TEAMSTER SCHOLARSHIP	$ 260	$ 260	$ 260	$ 130	$ 260	0.0%
		Total Wages and Benefits	$ 314,691	$ 321,850	$ 326,164	$ 170,182	$ 343,394	5.3%
22071403	421050	OFFICE SUPPLIES	$ 217	$ 211	$ 225	$ 126	$ 225	0.0%
22071403	422020	GARAGE AND MOTOR	$ 2,133	$ 2,798	$ 3,500	$ 2,401	$ 3,500	0.0%
22071403	423020	REPAIR PARTS	$ -	$ -	$ 500	$ -	$ 300	-40.0%
22071403	429000	OTHER SUPPLIES	$ 177	$ 108	$ 100	$ -	$ 100	0.0%
22071403	429001	UNIFORMS & ACCESSORIES	$ 787	$ 363	$ 400	$ 153	$ 400	0.0%
		Total Supplies	$ 3,314	$ 3,480	$ 4,725	$ 2,680	$ 4,525	-4.2%
22071403	431050	CONTRACTUAL SERVICES	$ 3,640	$ 3,360	$ 13,000	$ 1,400	$ 13,000	0.0%
22071403	432020	POSTAGE	$ 1,811	$ 3,417	$ 3,500	$ 1,164	$ 3,500	0.0%
22071403	432040	TELEPHONE	$ -	$ -	$ -	$ -	$ -	
22071403	433010	PRINTING & ADVERTISING	$ 295	$ 6,567	$ 5,500	$ -	$ 5,500	0.0%
22071403	434010	WORKMEN'S COMPENSATION	$ 4,739	$ 3,833	$ 4,160	$ 2,080	$ 4,000	-3.8%
22071403	434020	LIABILITY INSURANCE	$ 6,706	$ 7,109	$ 7,820	$ 5,865	$ 8,100	3.6%
22071403	436010	REPAIRS & MAINTENANCE	$ 126	$ 436	$ 600	$ -	$ 600	0.0%
22071403	436020	EQUIPMENT REPAIR/MAINT	$ 3,606	$ 2,732	$ 3,000	$ 946	$ 3,000	0.0%
22071403	437030	OFFICE SPACE RENTAL	$ 18,626	$ 19,406	$ 19,410	$ 10,311	$ 22,140	14.1%
22071403	439010	REFUNDS AWARDS INDEMNITIES	$ 140	$ 135	$ 70	$ 86	$ -	-100.0%
22071403	439031	SUBSCRIPTIONS	$ -	$ -	$ 500	$ -	$ -	-100.0%
22071403	439090	OTHER SERVICES	$ 316	$ 581	$ 930	$ 250	$ 930	0.0%
22071403	439098	COMPUTER SOFTWARE	$ 2,421	$ 2,400	$ 3,000	$ 1,200	$ 3,000	0.0%
		Total Services	$ 42,426	$ 49,976	$ 61,490	$ 23,302	$ 63,770	3.7%
TOTAL		**PARKING METER REVENUE EXPENDITURES**	**$ 360,431**	**$ 375,306**	**$ 392,379**	**$ 196,164**	**$ 411,689**	**4.9%**
TOTAL		**PARKING METER NET**	**$ (8,695)**	**$ 35,790**	**$ (9,674)**	**$ (28,881)**	**$ 3,911**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Parking Meter	22071403-431050	Description of Services		
		Parking Enforcement System	$	9,000
		Parking Space Painting	$	4,000
			$	**13,000**

2026 Other Services by Department

Parking Meter	22071403-439090	Description of Services		
		Car washes for meter police	$	500
		Water Servcie, Drug Screens, Physicals, Background	$	430
		TOTAL	**$**	**930**

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11017614	**LOCAL INCOME TAX PARKING METER**							
11017614	452000	TRANSFERS	$ 200,300	$ 225,000	$ 225,000	$ 112,000	$ 258,000	14.7%
		Total Debt and Other	$ 200,300	$ 225,000	$ 225,000	$ 112,000	$ 258,000	14.7%
TOTAL	**LOCAL INCOME TAX PARKING METER**		**$ 200,300**	**$ 225,000**	**$ 225,000**	**$ 112,000**	**$ 258,000**	**14.67%**

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011501		**LAW**						
11011501	338012	DMD REDEV MATCH	$ 43,750	$ 32,813	$ 54,688	$ 32,813	$ 55,000	0.6%
11011501	338013	LEVEE AUTHORITY MATCH	$ 25,500	$ 17,000	$ 17,000	$ 8,500	$ 17,000	0.0%
11011501	338014	CODE ENFORCEMENT MATCH	$ 35,000	$ 35,000	$ 35,000	$ 17,500	$ 35,000	0.0%
11011501	338015	PORT AUTHORITY MATCH	$ 2,000	$ 2,000	$ 2,000	$ 1,000	$ 2,000	0.0%
11011501	360000	MISCELLANEOUS	$ -	$ 75	$ -	$ -	$ -	
	TOTAL	**LAW REVENUE**	**$ 106,250**	**$ 86,888**	**$ 108,688**	**$ 59,813**	**$ 109,000**	**0.3%**
11011501	411011	DEPARTMENT HEAD	$ -	$ 93,327	$ 123,600	$ 59,225	$ 120,820	-2.2%
11011501	413010	SOCIAL SECURITY	$ -	$ 7,054	$ 9,460	$ 4,473	$ 9,250	-2.2%
11011501	413030	PUBLIC EMP RETIREMENT	$ -	$ 13,252	$ 17,560	$ 8,410	$ 17,160	-2.3%
11011501	413040	UNEMPLOYMENT	$ -	$ 120	$ 120	$ 120	$ 190	58.3%
11011501	413050	HEALTH INSURANCE	$ -	$ 22,100	$ 23,480	$ 11,606	$ 22,800	-2.9%
11011501	413060	LIFE INSURANCE	$ -	$ 163	$ 200	$ 98	$ 200	0.0%
		Total Wages and Benefits	$ -	$ 136,016	$ 174,420	$ 83,932	$ 170,420	-2.3%
11011501	421050	OFFICE SUPPLIES	$ -	$ 30	$ 500	$ -	$ 500	0.0%
11011501	423030	SMALL TOOLS & M	$ -	$ -	$ -	$ -	$ -	
		Total Supplies	$ -	$ 30	$ 500	$ -	$ 500	0.0%
11011501	431010	LEGAL	$ 640,060	$ 452,020	$ 675,000	$ 413,532	$ 700,000	3.7%
11011501	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 1,000	$ -	$ 1,000	0.0%
11011501	432020	POSTAGE	$ -	$ -	$ 200	$ -	$ -	-100.0%
11011501	432020	TRAVEL	$ -	$ 452	$ 1,000	$ -	$ 1,000	0.0%
11011501	432040	TELEPHONE	$ -	$ 293	$ 540	$ -	$ -	-100.0%
11011501	433010	PRINTING & ADVERTISING	$ -	$ -	$ -	$ 235	$ 300	
11011501	434010	WORKMAN'S COMPENSATION	$ -	$ -	$ 330	$ 165	$ 200	-39.4%
11011501	434020	LIABILITY INSURANCE	$ -	$ -	$ 4,850	$ 3,638	$ 5,020	3.5%
11011501	439031	SUBSCRIPTIONS	$ -	$ 575	$ 2,800	$ 696	$ 3,000	7.1%
11011501	439090	OTHER SERVICES	$ -	$ 320	$ 1,000	$ -	$ 1,000	0.0%
11011501	439099	OTHER SERVICES COVID-19	$ -	$ -	$ -	$ -	$ -	
		Total Services	$ 640,060	$ 453,660	$ 686,720	$ 418,266	$ 711,520	3.6%
TOTAL	**LAW EXPENDITURES**		**$ 640,060**	**$ 589,706**	**$ 861,640**	**$ 502,198**	**$ 882,440**	**2.41%**
		LAW NET	**$ (533,810)**	**$ (502,818)**	**$ (752,952)**	**$ (442,385)**	**$ (773,440)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Law	11011501-431050	Description of Services		
		Other Services as Needed	$	1,000
			$	**1,000**

2026 Other Services by Department

Law	11011501-439090	Description of Services		
		Other Services as Needed	$	1,000
			$	**1,000**



People: $227,940

Operating: $4,088,201

Capital: $0

$4.3M

Computer Services

Computer Services is a joint department that provides information technology and support to the City of Evansville and Vanderburgh County. The department is managed by the Chief Information Officer. For more than 15 years, the City and the County have outsourced the support of their technical environment, with management and oversight provided by the CIO. The current contracted vendor for these services is Advanced Network & Computer Services, Inc. The City and County utilize a variety of technology platforms, services, and applications in an effort to provide efficient customer service. Examples of these service systems include email, financials, payroll, GIS, and electronic records management.

SERVICE OUTCOMES

2024

Cancelled 4 unneeded telecommunications services, resulting in an annual savings of $53,000.00

Secured PureStorage array at half the cost, saving $300,000

Add DR connection between East Radio Tower and Vanderburgh County Jail

2025

1,584 City/County employees completed Knowbe4 Cyber Security Training

Completed 12 new IT projects throughout the city and county

Installed approximately 395 pieces of hardware throughout the network



2026 GOALS & OPPORTUNITIES

INNOVATE GOVERNMENT SERVICES

ELEVATE ENTERPRISE CYBERSECURITY PROTECTIONS

MODERNIZE ENTERPRISE INFRASTRUCTURE

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11017626	**LOCAL INCOME TAX COMPUTER SERVICES**							
11017626	411011	DEPARTMENT HEAD	$ -	$ -	$ 141,810	$ 6,534	$ 88,490	-37.6%
11017626	411013	FULL TIME SALARIES	$ -	$ -	$ 101,030	$ 24,586	$ 64,010	-36.6%
11017626	413010	SOCIAL SECURITY	$ -	$ -	$ 19,270	$ 2,312	$ 11,800	-38.8%
11017626	413030	PERF	$ -	$ -	$ 35,760	$ 3,491	$ 21,890	-38.8%
11017626	413040	UNEMPLOYMENT	$ -	$ -	$ 360	$ 360	$ 330	-8.3%
11017626	413050	HEALTH INSURANCE	$ -	$ -	$ 70,440	$ 26,895	$ 41,040	-41.7%
11017626	413060	LIFE INSURANCE	$ -	$ -	$ 600	$ 114	$ 550	-8.3%
		Total Wages and Benefits	$ -	$ -	$ 369,270	$ 64,292	$ 228,110	-38.2%
11017626	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ -	$ 956,550	$ 550	$ 5,750	-99.4%
11017626	429000	OTHER SUPPLIES	$ -	$ -	$ 7,200	$ 683	$ 2,000	-72.2%
		Total Supplies	$ -	$ -	$ 963,750	$ 1,233	$ 7,750	-99.2%
11017626	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 4,529,470	$ 1,035,071	$ 2,586,951	-42.9%
11017626	432030	TRAVEL	$ -	$ -	$ 5,000	$ 205	$ 5,000	0.0%
11017626	432040	TELEPHONE	$ -	$ -	$ 850	$ -	$ 570	-32.9%
11017626	432041	DATA COMMUNICATIONS	$ -	$ -	$ 308,810	$ 83,160	$ 357,660	15.8%
11017626	434010	WORKER'S COMPENSATION	$ -	$ -	$ 750	$ 375	$ 600	-20.0%
11017626	434020	LIABILITY INSURANCE	$ -	$ -	$ -	$ -	$ 62,410	
11017626	434050	OTHER INSURANCE	$ -	$ -	$ 102,960	$ 26,868	$ 57,200	-44.4%
11017626	436020	EQUIPMENT REPAIRS & MAINTENANCE	$ -	$ -	$ 28,180	$ 1,293	$ 47,430	68.3%
11017626	437030	OFFICE RENTAL	$ -	$ -	$ 30,380	$ 15,186	$ 32,360	6.5%
11017626	439094	LICENSES	$ -	$ -	$ 3,420	$ 431	$ 1,900	-44.4%
11017626	439098	COMPUTER SOFTWARE	$ -	$ -	$ 1,002,947	$ 346,883	$ 323,370	-67.8%
		Total Services	$ -	$ -	$ 6,012,767	$ 1,509,472	$ 3,475,451	-42.2%
11017626	445050	OTHER MACHINERY & EQUIPMENT	$ -	$ -	$ 897,060	$ 44	$ 605,000	-32.6%
		Total Capital	$ -	$ -	$ 897,060	$ 44	$ 605,000	-32.6%
TOTAL	**LOCAL INCOME TAX COMPUTER SERVICES**		**$ -**	**$ -**	**$ 8,242,847**	**$ 1,575,041**	**$ 4,316,311**	**-47.64%**
11017627	**LOCAL INCOME TAX NOT FOR PROFITS**							
11017627	439090	OTHER SERVICES	$ -	$ -	$ 500,000	$ 500,000	$ -	-100.0%
			$ -	$ -	$ 500,000	$ 500,000	$ -	
TOTAL	**LOCAL INCOME TAX NOT FOR PROFITS**		**$ -**	**$ -**	**$ 500,000**	**$ 500,000**	**$ -**	**-100.00%**
	LOCAL INCOME TAX EXPENDITURES		$ 11,792,786	$ 8,373,792	$ 18,102,543	$ 6,005,064	$ 11,666,166	
		LOCAL INCOME TAX NET	**$ 11,667,865**	**$ 16,939,200**	**$ 14,841,447**	**$ 9,847,006**	**$ 16,898,634**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Computer Services	11017626-431050	Description of Services		
		Business Liaison	$	105,942
		Backup Device Maint Rubrix	$	57,500
		Computer Support	$	1,750,450
		DR Server Capacity	$	50,000
		Network Refresh	$	177,000
		Professional Services	$	60,000
		Mass Notification Service	$	2,500
		Meeting Streaming Granicus	$	22,000
		Multifunction Devices	$	150,000
		Security Cisco Monitoring MDR	$	75,000
		Telephone System Flex & SIP	$	5,000
		Software Cisco Security ELA	$	131,559
		TOTAL	**$**	**2,586,951**



People: $1,497,510

Operating: $472,380

Capital: $0

$1.9M

Controller's Office

The Controller's Office acts as chief fiscal officer for the City. This department provides oversight of fiscal policies, revenues, purchases, managed assets, pensions, budgetary analysis, audits, and fiscal accountability to city agencies. Operation expenditures specific to the Controller's Office are paid using the General Fund. The office is responsible for appropriating all monies to all funds and ensuring the accuracy of financial records.

SERVICE OUTCOMES

2024

Submitted 2023 financial reports through Indiana Gateway for Local Government Finance

Partnered with an outside consultant to complete an independent review of the City's financial health and practices

2025

Created a maintenance fund for unexpected repairs using $1.2M in Terre Haute casino revenue

Identified bonds for refinancing; council approved 2015A refunding, awaiting better market conditions

Worked with council, mayor's office, department heads, and consultants on revenue strategies; a municipal wheel tax is now under council review



2026 GOALS & OPPORTUNITIES

IMPLEMENT A NEW VEHICLE LEASING PROGRAM TO REDUCE MAINTENANCE AND FUEL COSTS

CONDUCT A PAY AND BENEFIT STUDY

COMPLETE THE EFY 2026 BUDGET AND RECEIVE A "DISTINGUISHED BUDGET PRESENTATION AWARD" FROM THE GOVERNMENTAL FINANCE OFFICERS ASSOCIATION

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011301		**FINANCE**						
11011301	321010	FESTIVAL LICENSE	$ 475	$ 525	$ 500	$ 500	$ -	-100.0%
11011301	321031	E-SCOOTER	$ 3,500	$ 2,000	$ -	$ -	$ -	
11011301	321100	PAWNBROKER LICENSE	$ 300	$ 600	$ 400	$ 400	$ 400	0.0%
11011301	321101	SECOND HAND MERCHANTS	$ 25	$ 625	$ 375	$ 250	$ 375	0.0%
11011301	321110	PEDDLER LICENSE	$ 675	$ 1,697	$ 1,375	$ 1,375	$ 1,250	-9.1%
11011301	321116	TAXICAB LICENSE	$ -	$ -	$ 75	$ 20	$ 50	-33.3%
11011301	321141	WALKWAY VENDOR PERMIT	$ 50	$ 50	$ 75	$ 25	$ 75	0.0%
11011301	321142	SIDEWALK CAFE PERMIT	$ 450	$ 675	$ 300	$ 75	$ 575	91.7%
11011301	321210	MUSCLE THERAPY	$ 900	$ 950	$ 800	$ 700	$ 800	0.0%
11011301	321220	CARRIAGE LICENSE	$ 50	$ 50	$ 50	$ 50	$ 50	0.0%
11011301	321290	HOTEL/MOTEL LICENSE	$ 1,903	$ 1,460	$ 1,709	$ 1,709	$ 1,700	-0.5%
11011301	321300	PARADE PERMIT	$ 160	$ 135	$ 125	$ 105	$ 125	0.0%
11011301	321310	PRECIOUS METAL DEALER	$ 150	$ 150	$ 150	$ 50	$ 150	0.0%
11011301	322070	SIDEWALK CONTRACTOR	$ 60	$ 170	$ 130	$ 110	$ 130	0.0%
11011301	341000	CHARGES FOR SERVICES	$ 4,101	$ 4,100	$ 4,100	$ 4,100	$ 4,100	0.0%
11011301	349100	ABANDONED VEHICLE	$ 52,170	$ 46,796	$ 48,000	$ 29,994	$ 48,000	0.0%
11011301	360000	MISCELLANEOUS REVENUES	$ 56,643	$ 22,035	$ 3,000	$ 1,342	$ 3,000	0.0%
11011301	361000	INTEREST INCOME	$ 2,363,434	$ 2,806,148	$ 2,601,125	$ 926,996	$ 2,300,000	-11.6%
11011301	364000	SPECTRUM FRANCHISE	$ 754,312	$ 761,878	$ 798,122	$ 162,772	$ 820,000	2.7%
11011301	364001	WOW FRANCHISE	$ -	$ -	$ -	$ -	$ -	
11011301	364002	RCN TELECOM SVCS/ASTOUND	$ 190,478	$ 212,621	$ 687,379	$ 89,933	$ 210,000	-69.4%
11011301	391000	INTERFUND TRANSFER	$ -	$ -	$ 1,050,450	$ -	$ -	-100.0%
11011301	399002	REIMBURSEMENTS	$ 51,850	$ 51,808	$ 51,810	$ 51,810	$ 51,800	0.0%
TOTAL	**FINANCE REVENUE**		**$ 3,481,686**	**$ 3,914,473**	**$ 5,250,050**	**$ 1,272,316**	**$ 3,442,580**	**-34.4%**
11011301	411011	DEPARTMENT HEAD	$ 102,186	$ 135,558	$ 104,750	$ 52,372	$ 106,840	2.0%
11011301	411012	DEPARTMENT HEAD ASSISTANT	$ 81,605	$ 97,223	$ 102,357	$ 51,155	$ 104,300	1.9%
11011301	411013	FULL TIME SALARIES	$ 439,229	$ 426,222	$ 471,835	$ 256,914	$ 605,600	28.3%
11011301	411400	TEMPORARY SALARIES	$ -	$ -	$ -	$ -	$ 10,500	
11011301	411600	OVERTIME	$ 734	$ -	$ 4,000	$ -	$ 4,000	0.0%
11011301	413010	SOCIAL SECURITY	$ 46,905	$ 50,656	$ 48,840	$ 27,101	$ 63,590	30.2%
11011301	413030	PUBLIC EMP RETIREMENT	$ 86,218	$ 85,288	$ 94,930	$ 46,027	$ 115,980	22.2%
11011301	413040	UNEMPLOYMENT	$ 750	$ 1,200	$ 1,200	$ 1,200	$ 1,200	0.0%
11011301	413050	HEALTH INSURANCE	$ 164,287	$ 248,217	$ 234,853	$ 111,853	$ 250,800	6.8%
11011301	413060	LIFE INSURANCE	$ 1,843	$ 1,859	$ 1,970	$ 962	$ 2,000	1.5%
		Total Wages and Benefits	$ 923,759	$ 1,046,223	$ 1,064,735	$ 547,584	$ 1,264,810	18.8%
11011301	421050	OFFICE SUPPLIES	$ 1,071	$ 1,175	$ 1,400	$ 562	$ 1,400	0.0%
11011301	422020	GARAGE & MOTOR	$ -	$ 347	$ 1,000	$ 407	$ 1,000	
11011301	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 1,581	$ 245	$ 2,000	$ 1,010	$ 2,000	0.0%
11011301	429000	OTHER SUPPLIES	$ 1,904	$ 2,860	$ 2,500	$ 1,727	$ 2,500	0.0%
		Total Supplies	$ 4,556	$ 4,627	$ 6,900	$ 3,706	$ 6,900	0.0%
11011301	431050	CONTRACTUAL SERVICES	$ 83,329	$ 90,650	$ 30,000	$ 6,924	$ 42,500	41.7%
11011301	432020	POSTAGE	$ 5,863	$ 5,639	$ 6,500	$ 3,022	$ 6,500	0.0%
11011301	432030	TRAVEL	$ 1,669	$ 425	$ 3,500	$ -	$ 3,500	0.0%
11011301	432040	TELEPHONE	$ 1,049	$ 1,105	$ 2,000	$ 522	$ 1,200	-40.0%
11011301	433010	PRINTING & ADVERTISING	$ 3,423	$ 8,260	$ 2,000	$ 4,329	$ 2,800	40.0%
11011301	434010	WORKMEN'S COMPENSATION	$ 1,731	$ 1,499	$ 1,500	$ 750	$ 2,620	74.7%
11011301	434020	LIABILITY INSURANCE	$ 15,787	$ 16,734	$ 18,410	$ 13,808	$ 19,060	3.5%
11011301	437030	OFFICE SPACE RENTAL	$ 97,332	$ 101,410	$ 107,770	$ 53,883	$ 99,640	-7.5%
11011301	439010	REFUNDS AWARDS INDEMNITIES	$ 425	$ 150	$ 55	$ 55	$ -	-100.0%
11011301	439031	SUBSCRIPTIONS	$ 7,165	$ 1,249	$ 6,550	$ 420	$ 4,200	-35.9%
11011301	439090	OTHER SERVICES	$ 2,616	$ 2,237	$ 2,800	$ 285	$ 4,100	46.4%
11011301	439091	EDUCATION	$ -	$ -	$ 1,200	$ 535	$ 1,500	25.0%
		Total Services	$ 220,389	$ 229,358	$ 182,285	$ 84,533	$ 187,620	2.9%
11011301	452000	INTERFUND TRANSFER	$ -	$ 104,116	$ 1,245,435	$ 1,245,435	$ -	-100.0%
11011301	459047	NON CASH UNREALIZED LOSS	$ 4,643	$ 10,552	$ -	$ 1,392	$ -	
		Total Debt and Other	$ 4,643	$ 114,668	$ 1,245,435	$ 1,246,827	$ -	-100.0%
TOTAL	**FINANCE EXPENDITURES**		**$ 1,153,347**	**$ 1,394,876**	**$ 2,499,355**	**$ 1,882,650**	**$ 1,459,330**	**-41.61%**
		FINANCE NET	**$ 2,328,338**	**$ 2,519,597**	**$ 2,750,695**	**$ (610,334)**	**$ 1,983,250**	

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11017604	**LOCAL INCOME TAX FINANCE**							
11017604	418401	PREMIUM PAY	$ 698,000	$ -	$ -	$ -	$ -	
11017604	418413	SOCIAL SECURITY TAX	$ 53,143	$ -	$ -	$ -	$ -	
		Total Wages and Benefits	$ 751,143	$ -	$ -	$ -	$ -	
11017604	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 345	$ -	$ -	$ -	$ -	
		Total Supplies	$ 345	$ -	$ -	$ -	$ -	
11017604	431050	CONTRACTUAL SERVICES	$ 381,231	$ 514,534	$ 355,500	$ 146,404	$ 383,000	7.7%
11017604	431079	COMPUTER SERVICES	$ 1,063,553	$ 1,375,119	$ 1,409,740	$ -	$ -	-100.0%
11017604	439031	SUBSCRIPTION	$ 8,652	$ 9,168	$ 9,440	$ -	$ 9,700	2.8%
11017604	439050	GRANTS	$ -	$ -	$ 100,000	$ 20,000	$ 100,000	0.0%
11017604	439090	OTHER SERVICES	$ 5,000	$ 7,065	$ 26,000	$ 9,975	$ 201,000	673.1%
11017604	439098	COMPUTER SOFTWARE	$ 336,975	$ 267,788	$ 373,360	$ 37,500	$ 390,000	4.5%
		Total Services	$ 1,795,411	$ 2,173,674	$ 2,274,040	$ 213,879	$ 1,083,700	-52.3%
11017604	451010	AUDIT	$ 48,887	$ 164,003	$ 61,800	$ -	$ 64,000	3.6%
11017604	452000	INTERFUND TRANSFERS	$ 3,002,000	$ 37,500	$ 37,500	$ -	$ 37,500	0.0%
		Total Debt and Other	$ 3,050,887	$ 201,503	$ 99,300	$ -	$ 101,500	2.2%
TOTAL	**LOCAL INCOME TAX FINANCE**		**$ 5,597,786**	**$ 2,375,177**	**$ 2,373,340**	**$ 213,879**	**$ 1,185,200**	**-50.1%**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Finance	11011301-431050	Description of Services		
		Consulting Services	$	40,000
		Bank Service Fees	$	2,500
		Subtotal	$	42,500
	11017604-431050	Financial Consulting	$	150,000
		Professional Services	$	170,000
		FinQuery	$	3,000
		Broadcast of Public Meetings	$	60,000
		Subtotal	$	383,000
		TOTAL	**$**	**425,500**

2026 Other Services by Department

Finance	11011301-439090	Description of Services		
		Credit Card Charges	$	1,100
		Document Shred Services	$	1,800
		Notary fees, Etc.	$	1,200
		Subtotal	**$**	**4,100**
	11017604-439090	Assessment & Bond Fees	$	26,000
		Website Update	$	175,000
		Subtotal	$	201,000
		TOTAL	**$**	**205,100**

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011306		**FINANCE SEWER**						
11011306	341000	CHARGES FOR SERVICE	$ 70,000	$ 70,000	$ 70,000	$ -	$ 70,000	**0.00%**
TOTAL	**FINANCE SEWER REVENUE**		**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ -**	**$ 70,000**	
11011306	439010	REFUNDS AWARDS INDEMNITIES	$ -	$ -	$ 70,000	$ -	$ 70,000	0.0%
		Total Services	$ -	$ -	$ 70,000	$ -	$ 70,000	0.0%
TOTAL	**FINANCE SEWER EXPENDITURES**		**$ -**	**$ -**	**$ 70,000**	**$ -**	**$ 70,000**	**0.00%**
		FINANCE SEWER NET	**$ 70,000**	**$ 70,000**	**$ -**	**$ -**	**$ -**	
11011306		**FINANCE WATER**						
11011306	341000	CHARGES FOR SERVICE	$ 70,000	$ 70,000	$ 70,000	$ -	$ 70,000	**0.00%**
TOTAL	**FINANCE WATER REVENUE**		**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ -**	**$ 70,000**	
11011308	439010	REFUNDS AWARDS INDEMNITIES	$ -	$ -	$ 70,000	$ -	$ 70,000	0.0%
		Total Services	$ -	$ -	$ 70,000	$ -	$ 70,000	0.0%
TOTAL	**FINANCE WATER EXPENDITURES**		**$ -**	**$ -**	**$ 70,000**	**$ -**	**$ 70,000**	**0.00%**
		FINANCE WATER NET	**$ 70,000**	**$ 70,000**	**$ -**	**$ -**	**$ -**	
11011307		**JOINT DEPARTMENT**						
11011307	349070	JOINT DEPT MINORITY/WBE 50%	$ -	$ -	$ 880		$ -	-100.0%
11011307	349071	JT DEPT HUMAN RELATIONS 13%	$ 56,619	$ 65,051	$ 74,065	$ 26,190	$ 71,568	-3.4%
11011307	349072	JT DEPT PURCHASING 50%	$ 95,249	$ 88,462	$ 114,927	$ 48,202	$ 186,390	62.2%
11011307	349073	JT DEPT CENTRAL DISPATCH 33%	$ 1,344,094	$ 1,473,062	$ 1,920,981	$ 544,360	$ 1,970,135	2.6%
11011307	349074	JT DEPT BLDG COMMISSION 25%	$ -	$ (18,263)	$ 384,100	$ (22,702)	$ 430,905	12.2%
11011307	349075	JT DEPT ANIMAL CONTROL 25%	$ 212,516	$ 211,487	$ 278,608	$ 93,511	$ 322,620	15.8%
11011307	349076	JT DEPT EMA 50%	$ 148,284	$ 170,546	$ 214,764	$ 75,654	$ 268,647	25.1%
TOTAL	**JOINT DEPARTMENT REVENUE**		**$ 1,856,762**	**$ 1,990,345**	**$ 2,988,325**	**$ 765,215**	**$ 3,250,265**	

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11017602		**LOCAL INCOME TAX**						
11017602	335050	LOCAL INCOME TAX	$ 23,460,651	$ 25,062,792	$ 26,570,000	$ 14,832,070	$ 27,314,800	2.8%
11017602	360000	MISCELLANEOUS	$ -	$ 200	$ -	$ -	$ -	
11017604	391000	INTERFUND TRANSFERS CCI 65	$ -	$ 250,000	$ 250,000	$ -	$ 250,000	0.0%
11017615	399002	REIMBURSEMENTS - VENUWORKS	$ -	$ -	$ 1,020,000	$ 1,020,000	$ 1,000,000	-2.0%
11017626	399039	EWSU SHARE COMP SERVICE	$ -	$ -	$ 823,620	$ -	$ -	-100.0%
11017626	399040	VAND CO SHARE COMP SERVICE	$ -	$ -	$ 4,280,370	$ -	$ -	-100.0%
TOTAL	**LOCAL INCOME TAX REVENUE**		**$ 23,460,651**	**$ 25,312,992**	**$ 32,943,990**	**$ 15,852,070**	**$ 28,564,800**	**-13.3%**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375905	**FINANCE CASINO**							
44375905	431050	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ -	
44375905	439090	OTHER SERVICES	$ 204,981	$ -	$ -	$ -	$ -	
44375905	439098	COMPUTER SOFTWARE	$ -	$ -	$ -	$ -	$ -	
44375905	444000	IMPROVEMENT OTHER THAN BLDG	$ -	$ -	$ -	$ -	$ -	
44375905	452000	INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ 10,600,000	
TOTAL	**FINANCE CASINO**		**$ 204,981**	**$ -**	**$ -**	**$ -**	**$ 10,600,000**	

Administration

Department: Finance
Director: Robert Gunter

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
00638	Financial Software/Tyler**	O	$ 383,000	GEN	$ 395,000	GEN	11017604-439098	$ 400,000	$ 410,000	$ 420,000	$ 2,008,000
00640	LeaseQuery Subscription	N	$ 9,200	GEN	$ 9,800	GEN	11017604-439031	$ 10,000	$ 10,400	$ 10,800	$ 50,200
00639	Broadcast of Public Meetings	O	$ 80,000	GEN	$ 83,000	GEN	11017604-431050	$ 85,000	$ 87,000	$ 89,000	$ 424,000
	Pool Vehicle - Lease	New	$ -		$ 5,000	GEN	11017604-431050	$ 5,000	$ 5,000	$ 5,000	$ 20,000
	Grant Writing	New			$ 150,000	GEN	11017604-431050	$ 150,000	$ 150,000	$ 150,000	$ 600,000
	City Website/App - Update	New			$ 175,000	GEN	11017604-439090	$ -	$ -	$ -	$ -
	Transfer to General: Police and Fire Pension Contributions				$ 10,600,000	CAS	44375905-452000				
	Department Total		**$ -**		**$ 11,417,800**			**$ 650,000**	**$ 662,400**	**$ 674,800**	**$ 3,102,200**

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11017607	**LOCAL INCOME TAX UNOE**							
11017607	439050	GRANTS	$ 49,000	$ 48,000	$ -	$ -	$ -	
		Total Services	$ 49,000	$ 48,000	$ -	$ -	$ -	
TOTAL	**LOCAL INCOME TAX UNOE**		**$ 49,000**	**$ 48,000**	**$ -**	**$ -**	**$ -**	
11017610	**LOCAL INCOME TAX LEADERSHIP EVERYONE**							
11017610	439050	GRANTS	$ 5,000	$ -	$ -	$ -	$ -	
		Total Services	$ 5,000	$ -	$ -	$ -	$ -	
TOTAL	**LOCAL INCOME TAX LEADERSHIP EVERYONE**		**$ 5,000**	**$ -**	**$ -**	**$ -**	**$ -**	
11017611	**LOCAL INCOME TAX I69 BRIDGELINK**							
11017611	439050	GRANTS	$ 11,000	$ 11,000	$ -	$ -	$ -	
		Total Services	$ 11,000	$ 11,000	$ -	$ -	$ -	
TOTAL	**LOCAL INCOME TAX I69 BRIDGELINK**		**$ 11,000**	**$ 11,000**	**$ -**	**$ -**	**$ -**	

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11012801	**WEIGHTS & MEASURES 45%**							
11012801	459020	CO SHARE OF EXPENSES	$ 234,653	$ 266,874	$ 244,270	$ 159,215	$ 233,425	-4.4%
		Total Debt and Other	$ 234,653	$ 266,874	$ 244,270	$ 159,215	$ 233,425	-4.4%
TOTAL	**WEIGHTS & MEASURES 45%**		**$ 234,653**	**$ 266,874**	**$ 244,270**	**$ 159,215**	**$ 233,425**	**-4.44%**
11012901	**LEGAL AID 50%**							
11012901	459020	CO SHARE OF EXPENSES	$ 222,440	$ 272,390	$ 304,460	$ 193,135	$ 371,199	21.9%
		Total Debt and Other	$ 222,440	$ 272,390	$ 304,460	$ 193,135	$ 371,199	21.9%
TOTAL	**LEGAL AID 50%**		**$ 222,440**	**$ 272,390**	**$ 304,460**	**$ 193,135**	**$ 371,199**	**21.92%**
11013002	**SEWER TAP IN FEES**							
11013002	399015	SEWER TAP IN FEES	$ -	$ -	$ 3,000	$ -	$ -	-100.0%
TOTAL	**SEWER TAP IN FEES REVENUE**		**$ -**	**$ -**	**$ 3,000**	**$ -**	**$ -**	**-100.0%**
11013001	**MISCELLANEOUS**							
11013001	391000	INTERFUND TRANSFER	$ -	$ -	$ -	$ -	$ -	
11013001	391010	INTERFUND TRANSFERS CCI 65	$ 107,122	$ 209,683	$ 231,556	$ -	$ 202,658	-12.5%
TOTAL	**MISCELLANEOUS REVENUE**		**$ 107,122**	**$ 209,683**	**$ 231,556**	**$ -**	**$ 202,658**	**-12.5%**
11013001	431050	CONTRACTUAL SERVICES	$ 133,275	$ 119,066	$ 192,400	$ 91,124	$ 192,400	0.0%
		Total Services	$ 133,275	$ 119,066	$ 192,400	$ 91,124	$ 192,400	0.0%
11013001	459020	AREA PLAN 50% CO SHR EXP	$ 673,012	$ 677,968	$ 717,280	$ 487,137	$ 740,484	3.2%
		Total Debt and Other	$ 673,012	$ 677,968	$ 717,280	$ 487,137	$ 740,484	3.2%
TOTAL	**MISCELLANEOUS EXPENDITURES**		**$ 806,287**	**$ 797,034**	**$ 909,680**	**$ 578,261**	**$ 932,884**	**2.55%**
		MISCELLANEOUS NET	**$ (699,165)**	**$ (587,351)**	**$ (678,124)**	**$ (578,261)**	**$ (730,226)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Miscellaneous	11013001-431050	Description of Services		
		2026 Spring & Fall Ditch Maintenance Property Taxes	$	187,400
		Abandoned Vehicle Auction	$	5,000
		TOTAL	**$**	**192,400**

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011302		**PURCHASING**						
11011302	360000	MISCELLANEOUS REVENUES	$ -	$ -	$ -		$ -	**0.00%**
TOTAL	**PURCHASING REVENUE**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
11011302	411011	DEPARTMENT HEAD	$ 54,481	$ 66,405	$ 65,670	$ 39,784	$ 81,660	24.3%
11011302	411013	FULL TIME SALARIES	$ 41,591	$ 22,682	$ 43,700	$ 34,924	$ 71,250	63.0%
11011302	413010	SOCIAL SECURITY	$ 7,210	$ 6,814	$ 8,370	$ 5,638	$ 11,700	39.8%
11011302	413030	PUBLIC EMP RETIREMENT	$ 13,642	$ 12,850	$ 15,530	$ 10,609	$ 21,720	39.9%
11011302	413040	UNEMPLOYMENT	$ 150	$ 240	$ 240	$ 240	$ 370	54.2%
11011302	413050	HEALTH INSURANCE	$ 38,384	$ 42,854	$ 46,960	$ 23,211	$ 45,600	-2.9%
11011302	413060	LIFE INSURANCE	$ 375	$ 310	$ 400	$ 196	$ 400	0.0%
		Total Wages and Benefits	$ 155,833	$ 152,155	$ 180,870	$ 114,602	$ 232,700	28.7%
11011302	421050	OFFICE SUPPLIES	$ 211	$ 272	$ 200	$ 106	$ 350	75.0%
11011302	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ 498	$ 100	$ -	$ 200	100.0%
		Total Supplies	$ 211	$ 770	$ 300	$ 106	$ 550	83.3%
11011302	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 100,000	$ 6,272	$ 100,000	0.0%
11011302	432020	POSTAGE	$ 10	$ 103	$ 25	$ 13	$ -	-100.0%
11011302	432030	TRAVEL	$ -	$ -	$ 1,500	$ -	$ 1,500	0.0%
11011302	432040	TELEPHONE	$ 510	$ 508	$ 540	$ 255	$ 540	0.0%
11011302	433010	PRINTING & ADVERTISING	$ 173	$ -	$ 500	$ 117	$ 2,000	300.0%
11011302	434010	WORKMEN'S COMPENSATION	$ 250	$ 219	$ 220	$ 110	$ 250	13.6%
11011302	434020	LIABILITY INSURANCE	$ 4,116	$ 4,405	$ 4,850	$ 3,638	$ 5,020	3.5%
11011302	437030	OFFICE SPACE RENTAL	$ 22,045	$ 22,969	$ 24,410	$ 12,204	$ 26,200	7.3%
11011302	439031	SUBSCRIPTIONS	$ 1,145	$ 992	$ 1,350	$ 897	$ 1,400	3.7%
11011302	439090	OTHER SERVICES	$ 290	$ 280	$ 320	$ -	$ -	-100.0%
11011302	439091	EDUCATION	$ -	$ -	$ 400	$ -	$ 400	0.0%
		Total Services	$ 28,539	$ 29,476	$ 134,115	$ 23,506	$ 137,310	2.4%
TOTAL	**PURCHASING EXPENDITURES**		**$ 184,582**	**$ 182,401**	**$ 315,285**	**$ 138,214**	**$ 370,560**	**17.53%**
		PURCHASING NET	**$ (184,582)**	**$ (182,401)**	**$ (315,285)**	**$ (138,214)**	**$ (370,560)**	
11011303		**MINORITY/WBE**						
11011303	421050	OFFICE SUPPLIES	$ 39	$ 40	$ 100	$ -	$ -	-100.0%
11011303	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ -	$ 100	$ -	$ -	-100.0%
		Total Supplies	$ 39	$ 40	$ 200	$ -	$ -	-100.0%
11011303	432020	POSTAGE	$ -	$ -	$ 35	$ -	$ -	-100.0%
11011303	433010	PRINTING & ADVERTISING	$ -	$ -	$ 1,500	$ 664	$ -	-100.0%
11011303	439031	SUBSCRIPTIONS	$ 35	$ 35	$ 35	$ 35	$ -	-100.0%
		Total Services	$ 35	$ 35	$ 1,570	$ 699	$ -	-100.0%
TOTAL	**MINORITY/WBE EXPENDITURES**		**$ 74**	**$ 75**	**$ 1,770**	**$ 699**	**$ -**	**-100.00%**
		MINORITY/WBVE NET	**$ (74)**	**$ (75)**	**$ (1,770)**	**$ (699)**	**$ -**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Purchasing	11011302-431050	Description of Services		
		Consultant	$	100,000
			$	**100,000**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
	CASINO FUND REVENUE							
44375910	331010	FEDERAL GRANTS - POLICE	$ -	$ -	$ -	$ -	$ 135,284	
44375914	331010	FEDERAL GRANTS - METS	$ 2,785,164	$ 2,546,334	$ 2,837,397	$ 2,835,868	$ 2,257,000	-20.46%
44375925	335181	ADMISSION TAX	$ 2,386,029	$ 1,652,566	$ 2,481,742	$ 1,632,179	$ 2,126,000	
44375925	335182	GAMING TAX	$ 4,508,843	$ 4,927,732	$ 5,421,305	$ 1,627,496	$ 4,760,000	
44375909	338010	LOCAL GOV'T SHARED REVENUE	$ -	$ -	$ 120,000	$ -	$ 120,000	
44375912	338010	LOCAL GOVT SHARED REV. VAND CO	$ 34,272	$ 3,325	$ 22,600	$ 10,344	$ 22,600	
44375930	343071	DEMOLITION	$ 76,047	$ 77,832	$ 41,478	$ 50,055	$ 41,478	
44375907	349073	JOINT DEPT. CENTRAL DISPATCH 33%	$ 5,832	$ 53,340	$ 160,188	$ 82,713	$ 428,578	
44375912	349075	JOINT DEPT. ANIMAL CONTROL 25%	$ -	$ -	$ 2,678	$ 301	$ 10,550	
44375913	349076	JOINT DEPT. EMA 50%	$ 28,981	$ 32,502	$ 68,558	$ 16,982	$ 70,250	
44375920	349077	JOINT DEPT. TRAF. CONTROL 14%	$ 8,549	$ 34,464	$ 37,001	$ 14,443	$ 21,532	
44375925	360000	MISCELLANEOUS REVENUE	$ 49,720	$ 9,198	$ 6,318	$ 6,318	$ 6,318	
44375925	361000	INTEREST INCOME	$ 476,913	$ 916,311	$ 898,542	$ 663,805	$ 400,000	
44375925	361010	DIVIDEND INCOME	$ 17,042	$ 14,203	$ 7,214	$ 7,924	$ 7,214	
44375929	361020	LOAN INTEREST	$ 166	$ 86	$ 23	$ 23	$ 23	
44375925	362000	RENTAL OF PROPERTY	$ 7,626,080	$ 5,836,413	$ 6,830,000	$ 3,322,579	$ 6,830,000	
44375907	391000	INTERFUND TRANSFERS	$ -	$ -	$ 111,000	$ 111,000	$ 111,000	
44375914	391000	INTERFUND TRANSFERS	$ -	$ -	$ 50,000	$ 50,000	$ 50,000	
44375929	393040	NOTE RECEIVABLE	$ 4,006	$ 4,212	$ 2,888	$ 2,762	$ 2,888	
44375912	399002	REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ 1,999	
44375913	399002	REIMBURSEMENTS	$ 290,523	$ -	$ 23,437	$ 23,437	$ 23,437	
44375925	399002	REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ 5,500,000	
TOTAL	**CASINO FUND REVENUE**		**$ 18,298,167**	**$ 16,108,518**	**$ 19,122,369**	**$ 10,458,229**	**$ 22,926,151**	**19.89%**
	CASINO FUND EXPENDITURES							
44375905	**FINANCE CASINO**							
44375905	439090	OTHER SERVICES	$ 204,981	$ -	$ -	$ -	$ -	
44375905	452000	INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ 10,600,000	
TOTAL		**FINANCE CASINO**	**$ 204,981**	**$ -**	**$ -**	**$ -**	**$ 10,600,000**	
44375906	**PUBLIC WORKS CASINO**							
44375906	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ 4,881	$ 5,000	$ 400	$ 5,000	0.0%
44375906	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 5,000	$ -	$ 40,470	709.4%
44375906	445020	MOTOR EQUIPMENT	$ 51,308	$ -	$ -	$ -	$ 11,680	
TOTAL		**PUBLIC WORKS CASINO**	**$ 51,308**	**$ 4,881**	**$ 10,000**	**$ 400**	**$ 57,150**	**471.5%**
44375907	**CENTRAL DISPATCH CASINO**							
44375907	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 1,975	$ 4,518	$ 15,000	$ -	$ 1,200	-92.0%
44375907	436010	REPAIRS & MAINTENANCE	$ 17,495	$ 80,907	$ 82,635	$ 59,274	$ 189,521	129.3%
44375907	439098	COMPUTER SOFTWARE	$ -	$ 2,900	$ 180,000	$ -	$ 878,000	387.8%
44375907	444000	IMPROVEMENT OTHER THAN BLDG	$ -	$ 6,124	$ 118,000	$ 16,826	$ 230,000	94.9%
44375907	445050	OTHER MACH/EQUIPMENT	$ -	$ 146,030	$ -	$ 769	$ -	
44375907	452000	INTERFUND TRANSFERS	$ -	$ 3,590	$ -	$ -	$ -	
TOTAL		**CENTRAL DISPATCH CASINO**	**$ 19,470**	**$ 244,069**	**$ 395,635**	**$ 76,869**	**$ 1,298,721**	**228.3%**
44375910	**POLICE CASINO**							
44375910	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 91,771	$ -	$ 69,560	$ -	$ -	-100.00%
44375910	445020	MOTOR EQUIPMENT	$ 42,220	$ -	$ -	$ -	$ 1,195,928	
44375910	445050	OTHER MACH/EQUIPMENT	$ 652,408	$ 59,619	$ -	$ 135,264	$ -	
TOTAL		**POLICE CASINO**	**$ 786,399**	**$ 59,619**	**$ 69,560**	**$ 135,264**	**$ 1,195,928**	**1619.28%**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375911	**FIRE CASINO**							
44375911	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 47,490	$ -	$ -	$ -	$ -	
44375911	436010	REPAIRS & MAINTENANCE	$ -	$ 85,192	$ -	$ -	$ -	
44375911	438020	BOND INTEREST	$ 30,000	$ -	$ -	$ -	$ -	
44375911	443000	BUILDINGS	$ 205,000	$ -	$ 375,000	$ -	$ -	-100.00%
44375911	444050	OTHER IMPROVEMENTS	$ 196,000	$ -	$ -	$ -	$ -	
44375911	445020	MOTOR EQUIPMENT	$ 400,000	$ -	$ -	$ 945,000	$ 823,150	
44375911	445050	OTHER MACH/EQUIPMENT	$ 91,563	$ 89,069	$ -	$ -	$ -	
44375911	452000	INTERFUND TRANSFER	$ -	$ -	$ 1,500,000	$ 1,500,000	$ -	-100.00%
TOTAL		**FIRE CASINO**	**$ 970,053**	**$ 174,261**	**$ 1,875,000**	**$ 2,445,000**	**$ 823,150**	**-56.10%**
44375912	**ANIMAL CONTROL CASINO**							
44375912	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 5,724	$ 9,821	$ 34,211	$ 14,117	$ 10,000	-70.8%
44375912	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 5,283	$ 3,522	$ -	-100.0%
44375912	436010	REPAIRS & MAINTENANCE	$ -	$ -	$ 32,200	$ -	$ 2,200	-93.2%
44375912	439090	OTHER SERVICES	$ -	$ -	$ -	$ -	$ 25,000	
44375912	444000	IMPROVEMENTS OTHER THAN BLDG	$ -	$ 10,712	$ 10,000	$ -	$ -	-100.0%
44375912	445020	MOTOR EQUIPMENT	$ 127,748	$ -	$ -	$ -	$ -	
44375912	445050	OTHER MACH/EQUIPMENT	$ -	$ -	$ 4,000	$ -	$ -	-100.0%
TOTAL		**ANIMAL CONTROL CASINO**	**$ 133,472**	**$ 20,533**	**$ 85,694**	**$ 17,639**	**$ 37,200**	**-56.6%**
44375913	**EMA CASINO**							
44375913	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 9,517	$ 4,439	$ 4,000	$ -	$ 4,000	0.0%
44375913	436010	REPAIRS & MAINTENANCE	$ -	$ -	$ 16,500	$ -	$ 18,000	9.1%
44375913	439031	SUBSCRIPTIONS	$ -	$ -	$ 20,000	$ -	$ 21,000	5.0%
44375913	439090	OTHER SERVICES	$ 7,150	$ 42,501	$ -	$ -	$ -	
44375913	444000	IMPROVEMENT OTHER THAN BLDG	$ -	$ -	$ 45,000	$ -	$ 50,000	11.1%
44375913	445020	MOTOR EQUIPMENT	$ 51,946	$ -	$ -	$ -	$ -	
44375913	445050	OTHER MACHINERY & EQUIPMENT	$ -	$ 28,573	$ 40,000	$ 18,831	$ 47,500	18.8%
TOTAL		**EMA CASINO**	**$ 68,613**	**$ 75,513**	**$ 125,500**	**$ 18,831**	**$ 140,500**	**12.0%**
44375914	**METS CASINO**							
44375914	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 56,591	$ 26,299	$ 7,063	$ 2,524	$ -	-100.0%
44375914	431050	CONTRACTUAL SERVICES	$ 65,241	$ 757,151	$ 935,000	$ 423,278	$ 520,000	-44.4%
44375914	439090	OTHER SERVICES	$ 14,999	$ -	$ -	$ -	$ -	
44375914	439098	COMPUTER SOFTWARE	$ 68,924	$ 517,679	$ 483,283	$ 632,519	$ 55,000	-88.6%
44375914	443000	BUILDINGS	$ -	$ -	$ 750,000	$ -	$ -	-100.0%
44375914	444000	IMPROVEMENT OTHER THAN BLDG	$ 67,930	$ 15,182	$ 25,000	$ -	$ -	-100.0%
44375914	445020	MOTOR EQUIPMENT	$ 4,784,293	$ 247,386	$ 470,000	$ 1,936,512	$ 2,265,000	381.9%
44375914	445050	OTHER MACH/EQUIPMENT	$ 94,060	$ 119,823	$ 217,322	$ 69,654	$ 150,000	-31.0%
TOTAL		**METS CASINO**	**$ 5,152,038**	**$ 1,683,520**	**$ 2,887,668**	**$ 3,064,487**	**$ 2,990,000**	**3.5%**
44375915	**HUMAN RESOURCES CASINO**							
44375915	444000	IMPROVEMENT OTHER THAN BLDG	$ 23,612	$ -	$ -	$ -	$ -	
44375915	445020	MOTOR EQUIPMENT	$ 22,231	$ -	$ -	$ -	$ -	
TOTAL		**HUMAN RESOURCES CASINO**	**$ 45,844**	**$ -**	**$ -**	**$ -**	**$ -**	

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375916	**PARK ADMIN CASINO**							
44375916	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 23,217	$ 63,642	$ 35,000	$ 52,357	$ 5,000	-85.7%
44375916	429000	OTHER SUPPLIES	$ 5,000	$ 14,589	$ 20,000	$ 10,770	$ 20,000	0.0%
44375916	431050	CONTRACTUAL SERVICES	$ -	$ 15,800	$ -	$ -	$ 32,500	
44375916	438010	PRINCIPAL	$ -	$ -	$ -	$ -	$ 830,000	
44375916	438020	INTEREST	$ -	$ -	$ -	$ -	$ 697,400	
44375916	438030	PAYING AGENT	$ -	$ -	$ -	$ -	$ 1,500	
44375916	439090	OTHER SERVICES	$ 23,901	$ 418,832	$ 10,000	$ 7,427	$ 10,000	0.0%
44375916	442000	INFRASTRUCTURE	$ -	$ 87,989	$ 150,000	$ -	$ 200,000	33.3%
44375916	444000	IMPROVEMENTS OTHER THAN BLDG	$ 98,864	$ 239,159	$ 835,280	$ 334,974	$ 593,000	-29.0%
44375916	445020	MOTOR EQUIPMENT	$ -	$ 58,990	$ 64,465	$ 64,250	$ 23,780	-63.1%
44375916	445050	OTHER MACH/EQUIPMENT	$ 53,988	$ 69,963	$ 143,150	$ 65,175	$ 299,000	108.9%
44375916	452000	INTERFUND TRANSFERS	$ 2,533,275	$ -	$ 1,595,413	$ 764,450	$ 229,340	-85.6%
TOTAL		**PARK ADMIN CASINO**	**$ 2,738,245**	**$ 968,964**	**$ 2,853,308**	**$ 1,299,403**	**$ 2,941,520**	**3.1%**
44375917	**MESKER PK ZOO CASINO**							
44375917	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 21,263	$ 55,315	$ 80,000	$ 37,786	$ 90,000	12.5%
44375917	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 25,000	$ 24,900	$ 25,000	0.0%
44375917	439090	OTHER SERVICES	$ 3,803	$ 4,985	$ 5,000	$ -	$ 6,000	20.0%
44375917	443050	OTHER BUILDINGS	$ -	$ 460,000	$ -	$ -	$ -	
44375917	444000	IMPROVEMENTS OTHER THAN BLDG	$ 47,626	$ 671,027	$ 720,000	$ 134,518	$ 995,000	38.2%
44375917	445020	MOTOR EQUIPMENT	$ 7,285	$ 39,320	$ 60,000	$ -	$ -	-100.0%
44375917	445050	OTHER MACH/EQUIPMENT	$ 72,332	$ 59,471	$ 155,000	$ 78,280	$ 100,000	-35.5%
TOTAL		**MESKER PK ZOO CASINO**	**$ 152,309**	**$ 1,290,118**	**$ 1,045,000**	**$ 275,484**	**$ 1,216,000**	**16.4%**
44375918	**SWONDER ARENA CASINO**							
44375918	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 5,679	$ 13,066	$ -	$ -	$ -	
44375918	444000	IMPROVEMENTS OTHER THAN BLDG	$ 9,840	$ 138,997	$ 105,000	$ 700,351	$ 65,000	-38.1%
44375918	445050	OTHER MACH/EQUIPMENT	$ -	$ 11,471	$ 25,000	$ 23,479	$ -	-100.0%
TOTAL		**SWONDER ARENA CASINO**	**$ 15,519**	**$ 163,534**	**$ 130,000**	**$ 723,830**	**$ 65,000**	**-50.0%**
44375919	**MVH CASINO**							
44375919	436010	REPAIRS & MAINTENANCE	$ 6,604	$ -	$ -	$ -	$ -	
44375919	436030	MAINT-STREETS/ALLEY CONTRACT	$ 163,386	$ -	$ -	$ -	$ -	
44375919	437035	LEASE PAYMENT	$ -	$ -	$ 1,794,000	$ 768,500	$ 2,121,500	
44375919	438030	PAYING AGENT	$ -	$ -	$ 1,500	$ -	$ 1,500	
44375919	442000	INFRASTRUCTURE	$ 11,552	$ -	$ -	$ -	$ -	
44375919	444050	OTHER IMPROVEMENTS	$ 33,736	$ -	$ -	$ -	$ -	
44375919	445020	MOTOR EQUIPMENT	$ 64,797	$ 74,831	$ 171,795	$ 68,333	$ 799,104	365.1%
44375919	445050	OTHER MACH/EQUIPMENT	$ -	$ -	$ 91,146	$ 72,076	$ -	-100.0%
44375919	452000	INTERFUND TRANSFERS	$ 491,500	$ 491,500	$ -	$ -	$ 641,000	
TOTAL		**MVH CASINO**	**$ 771,575**	**$ 566,331**	**$ 2,058,441**	**$ 908,909**	**$ 3,563,104**	**73.1%**
44375920	**TRAFFIC ENG CASINO**							
44375920	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 12,021	$ 14,316	$ 22,200	$ 1,774	$ 26,800	20.7%
44375920	444000	IMPROVEMENT OTHER THAN BLDG	$ -	$ 7,985	$ 15,000	$ 6,495	$ 7,000	-53.3%
44375920	445020	MOTOR EQUIPMENT	$ 49,046	$ 233,211	$ 36,000	$ -	$ 12,600	-65.0%
44375920	445050	OTHER MACH/EQUIPMENT	$ -	$ 22,200	$ 208,579	$ -	$ 130,000	-37.7%
TOTAL		**TRAFFIC ENG CASINO**	**$ 61,067**	**$ 277,712**	**$ 281,779**	**$ 8,269**	**$ 176,400**	**-37.4%**
44375921	**URBAN FOREST CASINO**							
44375921	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 4,970	$ -	$ 5,000	$ 4,897	$ 5,000	0.0%
44375921	431050	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ 6,000	
44375921	445020	MOTOR EQUIPMENT	$ -	$ 263,854	$ 201,000	$ -	$ 257,000	27.9%
44375921	445050	OTHER MACH/EQUIPMENT	$ -	$ 37,342	$ -	$ -	$ -	
TOTAL		**URBAN FOREST CASINO**	**$ 4,970**	**$ 301,196**	**$ 206,000**	**$ 4,897**	**$ 268,000**	**30.1%**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375922	**LOCUST HILL CASINO**							
44375922	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 3,186	$ 2,500	$ 2,500	$ -	$ 2,500	0.0%
44375922	439090	OTHER SERVICES	$ -	$ -	$ 15,000	$ -	$ 15,000	0.0%
44375922	439098	COMPUTER SOFTWARE	$ 6,310	$ 6,310	$ 10,000	$ -	$ 10,000	0.0%
44375922	444000	IMPROVEMENTS OTHER THAN BLDG	$ 7,019	$ 19,707	$ 80,000	$ -	$ 99,000	23.8%
44375922	445020	MOTOR EQUIPMENT	$ -	$ -	$ 75,000	$ 74,177	$ -	-100.0%
TOTAL		**LOCUST HILL CASINO**	**$ 16,515**	**$ 28,517**	**$ 182,500**	**$ 74,177**	**$ 126,500**	**-30.7%**
44375923	**OAK HILL CASINO**							
44375923	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 2,365	$ 2,447	$ 2,500	$ -	$ 2,500	0.0%
44375923	436010	REPAIRS & MAINTENANCE	$ -	$ -	$ 280,000	$ 11,500	$ -	-100.0%
44375923	439090	OTHER SERVICES	$ -	$ -	$ 15,000	$ -	$ 15,000	0.0%
44375923	439098	COMPUTER SOFTWARE	$ 6,310	$ 6,310	$ 10,000	$ -	$ 10,000	0.0%
44375923	444000	IMPROVEMENTS OTHER THAN BLDG	$ 650	$ 43,539	$ 75,000	$ 17,767	$ 205,616	174.2%
44375923	445020	MOTOR EQUIPMENT	$ -	$ -	$ 35,000	$ -	$ 59,400	69.7%
TOTAL		**OAK HILL CASINO**	**$ 9,325**	**$ 52,296**	**$ 417,500**	**$ 29,267**	**$ 292,516**	**-29.9%**
44375925	**CASINO - ARENA BOND**							
44375925	431050	CONTRACTUAL SERVICES	$ 1,948	$ 6,769	$ -	$ 3,489	$ -	
44375925	438030	PAYING AGENT FEES	$ 789	$ -	$ -	$ -	$ -	
44375925	445020	MOTOR EQUIPMENT	$ -	$ 42,483	$ -	$ -	$ -	
44375925	452000	INTERFUND TRANSFERS	$ 486,375	$ -	$ 698,500	$ -	$ 623,500	-10.7%
44375925	459047	UNREALIZED LOSS	$ -	$ 3,305	$ -	$ 5,089	$ -	
TOTAL		**CASINO**	**$ 489,112**	**$ 52,557**	**$ 698,500**	**$ 8,578**	**$ 623,500**	**-10.7%**
44375927	**GOLF ADMIN CASINO**							
44375927	439090	OTHER SERVICES	$ 9,000	$ -	$ -	$ -	$ -	
44375927	444000	IMPROVEMENTS OTHER THAN BLDG	$ 9,112	$ 178,669	$ 20,000	$ 41,153	$ -	-100.0%
44375927	445020	MOTOR EQUIPMENT	$ -	$ 74,419	$ -	$ -	$ -	
44375927	445050	OTHER MACH/EQUIPMENT	$ 75,497	$ -	$ 97,760	$ 120,697	$ -	-100.0%
TOTAL		**GOLF ADMIN CASINO**	**$ 93,609**	**$ 253,088**	**$ 117,760**	**$ 161,850**	**$ -**	**-100.0%**
44375929	**DMD/METRO DEVELOPMENT CASINO**							
44375929	439050	GRANTS AND SUBSIDIES	$ -	$ 250,000	$ 523,000	$ 125,000	$ 500,000	-4.4%
44375929	439059	GRANTS & SUBSIDIES-ECON DEV	$ 253,000	$ 4,000	$ -	$ -	$ -	
44375929	452000	INTERFUND TRANSFERS 5TH PARKING	$ -	$ -	$ -	$ -	$ 994,130	
44375929	452000	INTERFUND TRANSFERS - AFFORD.	$ 500,000	$ 500,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	0.0%
TOTAL		**DMD/METRO DEVELOPMENT**	**$ 753,000**	**$ 754,000**	**$ 1,523,000**	**$ 1,125,000**	**$ 2,494,130**	**63.8%**
44375930	**CODE ENFORCEMENT CASINO**							
44375930	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ -	$ -	$ -	$ 4,200	
44375930	431050	CONTRACTUAL SERVICES	$ 331,657	$ 546,748	$ 450,000	$ 234,171	$ 512,000	13.8%
44375930	445020	MOTOR EQUIPMENT	$ -	$ 24,528	$ 30,000	$ 28,862	$ -	-100.0%
TOTAL		**CODE ENFORCEMENT CASIN**	**$ 331,657**	**$ 571,276**	**$ 480,000**	**$ 263,033**	**$ 516,200**	**7.5%**
44375932	**CITY ENGINEER CASINO**							
44375932	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 11,465	$ 8,860	$ 6,000	$ 56,002	$ -	-100.0%
44375932	431050	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ 5,000	
44375932	436030	MAINT-STREETS/ALLEY CONTRACT	$ -	$ 36,000	$ 3,776,000	$ 53,950	$ -	-100.0%
44375932	439090	OTHER SERVICES	$ -	$ -	$ -	$ 56,230	$ 100,000	
44375932	442000	INFRASTRUCTURE	$ 998,800	$ -	$ 650,000	$ 862,263	$ 950,000	46.2%
44375932	442015	WELBORN/WALNUT ST PROJECT	$ 6,394,095	$ 701,227	$ -	$ 146,853	$ -	
44375932	445020	MOTOR EQUIPMENT	$ 66,758	$ 17,965	$ -	$ -	$ 12,000	
44375932	452000	INTERFUND TRANSFER	$ -	$ 1,300,000	$ -	$ -	$ -	
TOTAL		**CITY ENGINEER CASINO**	**$ 7,471,118**	**$ 2,064,052**	**$ 4,432,000**	**$ 1,175,298**	**$ 1,067,000**	**-75.9%**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375933	**EVANSVILLE CLIMATE COLLABORATIVE**							
44375933	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ -	$ 15,000	$ -	$ -	-100.0%
44375928	431050	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ 6,000	
44375933	444000	IMPROVEMENTS OTHER THAN BLDG	$ -	$ -	$ 50,000	$ -	$ -	-100.0%
TOTAL	**EVANSVILLE CLIMATE COLLABORATIVE**		**$ -**	**$ -**	**$ 65,000**	**$ -**	**$ 6,000**	**-90.8%**
44375935	**ARENA CASINO**							
44375935	437035	LEASE PAYMENT	$ -	$ 573,250	$ 949,500	$ 474,750	$ 949,500	0.0%
44375935	439090	OTHER SERVICES	$ -	$ 19,659	$ -	$ 15,341	$ -	
44375935	444000	IMPROVEMENT OTHER THAN BLDG	$ -	$ -	$ 125,000	$ -	$ -	-100.0%
44375935	445010	FURNITURE & FIXTURES	$ -	$ -	$ 20,000	$ -	$ -	
44375935	445050	OTHER MACH/EQUIPMENT	$ 24,310	$ 13,252	$ 15,000	$ -	$ 50,000	233.3%
TOTAL	**ARENA CASINO**		**$ 24,310**	**$ 606,161**	**$ 1,109,500**	**$ 490,091**	**$ 999,500**	**-9.9%**
44375936	**PARKING METER CASINO**							
44375936	439090	OTHER SERVICES	$ -	$ -	$ 13,000	$ -	$ -	-100.0%
TOTAL	**PARKING METER CASINO**		**$ -**	**$ -**	**$ 13,000**	**$ -**	**$ -**	**-100.0%**
44375937	**VICTORY CASINO**							
44375937	436010	REPAIRS & MAINTENANCE	$ -	$ -	$ 35,000	$ -	$ 25,000	
44375937	439090	OTHER SERVICES	$ -	$ 14,670	$ 10,000	$ -	$ 50,000	400.0%
44375937	444000	IMPROVEMENT OTHER THAN BLDG	$ 125,401	$ 46,400	$ 160,420	$ 39,020	$ -	-100.0%
44375937	445050	OTHER MACH/EQUIPMENT	$ -	$ 13,100	$ 20,000	$ 17,197	$ -	-100.0%
TOTAL	**VICTORY CASINO**		**$ 125,401**	**$ 74,170**	**$ 225,420**	**$ 56,217**	**$ 75,000**	**-66.7%**
44375938	**PARKING GARAGES CASINO**							
44375938	444000	IMPROVEMENT OTHER THAN BLDG	$ 10,000	$ -	$ 275,000	$ -	$ -	-100.0%
TOTAL	**PARKING GARAGES CASINO**		**$ 10,000**	**$ -**	**$ 275,000**	**$ -**	**$ -**	**-100.0%**
44377628	**INNOVATION POINT**							
44377628	436010	REPAIRS & MAINTENANCE	$ -	$ -	$ 180,000	$ 17,824	$ -	-100.0%
TOTAL	**INNOVATION POINT**		**$ -**	**$ -**	**$ 180,000**	**$ 17,824**	**$ -**	**-100.0%**
TOTAL	**CASINO EXPENDITURES**		**$ 20,499,908**	**$ 10,286,368**	**$ 21,742,765**	**$ 12,380,617**	**$ 31,573,019**	**45.2%**
TOTAL	**LOCAL LAW ENFORCEMENT NET**		**$ (2,201,741)**	**$ 5,822,150**	**$ (2,620,396)**	**$ (1,922,388)**	**$ (8,646,868)**	



People: $234,842

Operating: $64,730

Capital: $6,000

$0.3M

Evansville Climate Collborative

The Evansville Climate Collaborative (ECC) leads the region in collective action to improve air quality and build climate resilience. ECC enforces the Evansville Municipal Code 16.05, which regulates open burning and other air pollution sources within city limits to protect air quality. ECC implements the Evansville Climate Action Plan (CAP), which outlines strategies to reduce greenhouse gas emissions and improve community readiness for and resilience to emerging climate impacts. CAP Strategies include renewable energy and energy efficiency resources, clean transportation options, local food and green space, green infrastructure, and waste prevention and reuse. To maximize benefits, ECC facilitates innovative partnerships, programs, and projects across the greater Evansville region and beyond.

SERVICE OUTCOMES

2024

Adopted revised Evansville Environmental code 16.05

Reinstated agency advisory board and meetings

Launched 5-year strategic plan process

Conducted greenhouse gas inventory for 2023 emissions

2025

Published Evansville's 2025 Climate Action Plan

Identified opportunities for cost savings at 13 municipal buildings based on energy audits

Partnered with WNIN to develop video documentaries about local sustainability efforts



2026 GOALS & OPPORTUNITIES

BUILD AGENCY CAPACITY

IMPLEMENT 2025 CLIMATE ACTION PLAN STRATEGIES

GROW COMMUNITY ENGAGEMENT THROUGH PROGRAMS, EVENTS, AND MEDIA

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11012201	**EVANSVILLE CLIMATE COLLABORATIVE**							
11012201	331010	FED GRT GEN GOV	$ -	$ 172,120	$ -	$ -	$ -	
11012201	322090	TITLE V PERMITS	$ 29,367	$ 35,840	$ 35,000	$ -	$ 35,000	0.0%
11012201	351002	ORDINANCE VIOLATIONS	$ 10	$ -	$ -	$ -	$ -	
11012201	360000	MISCELLANEOUS REVENUES	$ 143	$ -	$ -	$ -	$ -	
TOTAL	**CLIMATE COLLABORATIVE REVENUE**		**$ 29,520**	**$ 207,960**	**$ 35,000**	**$ -**	**$ 35,000**	**0.0%**
11012201	411011	DEPARTMENT HEAD	$ 37,750	$ 74,566	$ 78,540	$ 44,112	$ 93,450	19.0%
11012201	411013	FULL TIME SALARIES	$ -	$ 48,629	$ 52,020	$ 19,345	$ 61,220	17.7%
11012201	413010	SOCIAL SECURITY	$ 2,831	$ 9,280	$ 9,990	$ 4,706	$ 11,840	18.5%
11012201	413030	PUBLIC EMP RETIREMENT	$ 5,361	$ 17,780	$ 18,540	$ 8,585	$ 21,970	18.5%
11012201	413040	UNEMPLOYMENT	$ 75	$ 240	$ 240	$ 240	$ 362	50.8%
11012201	413050	HEALTH INSURANCE	$ 9,772	$ 54,555	$ 46,960	$ 16,297	$ 45,600	-2.9%
11012201	413060	LIFE INSURANCE	$ 82	$ 391	$ 392	$ 163	$ 400	2.0%
		Total Wages and Benefits	$ 55,869	$ 205,441	$ 206,682	$ 93,448	$ 234,842	13.6%
11012201	421050	OFFICE SUPPLIES	$ 551	$ 497	$ 1,000	$ -	$ 650	-35.0%
11012201	422020	GARAGE AND MOTOR	$ 897	$ -	$ 1,500	$ -	$ 1,000	-33.3%
11012201	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 198	$ 452	$ 1,000	$ 7,393	$ 1,500	50.0%
11012201	429000	OTHER SUPPLIES	$ -	$ -	$ 500	$ -	$ -	-100.0%
11012201	429001	UNIFORMS & ACCESSORIES	$ -	$ -	$ 500	$ -	$ 100	-80.0%
		Total Supplies	$ 1,647	$ 949	$ 4,500	$ 7,393	$ 3,250	-27.8%
11012201	431050	CONTRACTUAL SERVICES	$ -	$ 20,800	$ 23,200	$ -	$ 12,000	-48.3%
11012201	431059	EECBG CONTRACTUAL SERVICE	$ -	$ 68,086	$ 175,244	$ 100,443	$ -	-100.0%
11012201	431060	SEEQ CONTRACTUAL SERVICE	$ -	$ -	$ 25,000	$ -	$ -	-100.0%
11012201	432020	POSTAGE	$ 123	$ 182	$ 600	$ 70	$ -	-100.0%
11012201	432030	TRAVEL	$ 1,015	$ 2,242	$ 5,000	$ 1,461	$ 3,500	-30.0%
11012201	433010	PRINTING & ADVERTISING	$ -	$ -	$ 1,500	$ -	$ 3,000	100.0%
11012201	434010	WORKMEN'S COMPENSATION	$ 1,980	$ 1,586	$ 2,870	$ 1,435	$ 3,170	10.5%
11012201	434020	LIABILITY INSURANCE	$ 2,279	$ 2,416	$ 2,660	$ 1,995	$ 2,760	3.8%
11012201	437030	OFFICE SPACE RENTAL	$ -	$ -	$ 18,000	$ -	$ 24,950	38.6%
11012201	439031	SUBSCRIPTIONS	$ 7,480	$ (7,037)	$ 600	$ 477	$ 6,500	983.3%
11012201	439090	OTHER SERVICES	$ 35	$ 3,165	$ 11,750	$ 9,715	$ 5,600	-52.3%
		Total Services	$ 12,912	$ 91,440	$ 266,424	$ 115,596	$ 61,480	-76.9%
TOTAL	**EVANSVILLE CLIMATE COLLABORATIVE**		**$ 70,428**	**$ 297,830**	**$ 477,606**	**$ 216,437**	**$ 299,572**	**-37.28%**
		CLIMATE COLLABORATIVE NET	**$ (40,908)**	**$ (89,870)**	**$ (442,606)**	**$ (216,437)**	**$ (264,572)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Climate Collaborative	11012201-431050	Description of Services		
		Recycling Collection Service	$	12,000
			$	**12,000**

2026 Other Services by Department

Climate Collaborative	11012201-439090	Description of Services		
		Summer Internship Stipend	$	5,600
			$	**5,600**

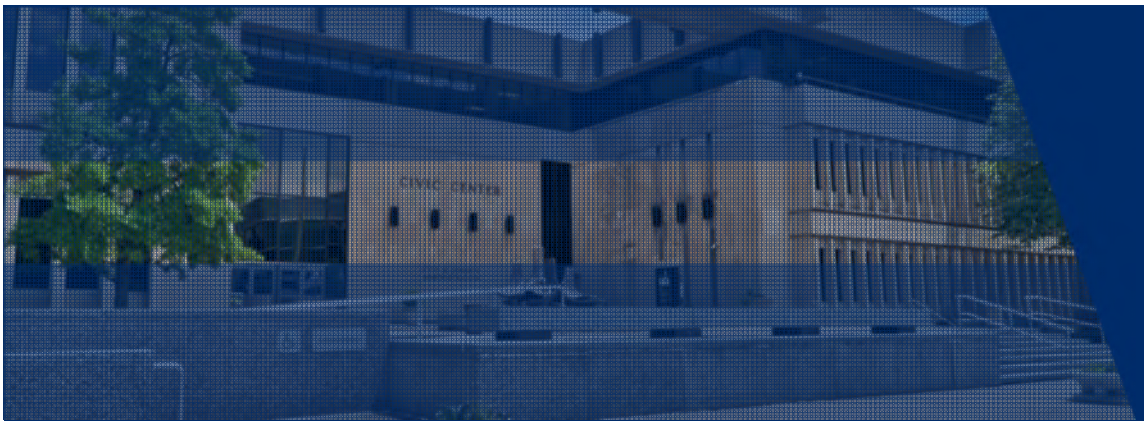
CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375933	**EVANSVILLE CLIMATE COLLABORATIVE**							
44375933	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ -	$ 15,000	$ -	$ -	-100.0%
44375928	431050	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ 6,000	
44375933	444000	IMPROVEMENTS OTHER THAN BLDG	$ -	$ -	$ 50,000	$ -	$ -	-100.0%
TOTAL	**EVANSVILLE CLIMATE COLLABORATIVE**		**$ -**	**$ -**	**$ 65,000**	**$ -**	**$ 6,000**	**-90.8%**

EVANSVILLE CLIMATE COLLABORATIVE

Department: Evansville Climate Collaborative
Director: Lauren Norvell

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
NEW	EV vehicle lease for ECC - Hybrid	NF	$ -		$6,000	CAS	44375928-431050	$ 6,000	$ 6,000	$ 6,000	$6,000
NEW	EV charging station for ECC	NF	$ -		$0	CAS	44375928-445050				$0
NEW	EV charging stations for city fleets	N			$0	CAS	44375928-445050				$0
NEW	Resilience Hub modifications	N	$ -		$0	CAS	44375928-444000				$0
NEW	Energy Efficiency Improvements to municipal buildings	N			$0	CAS	44375928-444000				$0
NEW	Clean equipment for municpial property maintenance	N			$0	CAS	44375928-423030				$0



People: $772,036

Operating: $91,450

Capital: $0

$0.8M

Human Resources

The HR department plays a crucial role in managing the workforce by overseeing employee and labor relations, recruiting/onboarding, payroll, benefits (self-funded health insurance), leave administration, the safety program, and worker's compensation.

SERVICE OUTCOMES

2024

Training and testing the automation functions within MUNIS to reduce and eliminate paper

Training and building the Benefits Enrollment module in MUNIS

Worked with the Fire Department to assist with their hiring and onboarding requirements

2025

Hosted a Health & Wellness Fair

Onboarded 202 New Hires to City Positions

Streamlined Fire Dept. Application Process



2026 GOALS & OPPORTUNITIES

REVIEW AND REVISE CITY POLICIES

INCORPORATE WELLNESS ENHANCEMENTS

IDENTIFY COST-SAVING SOLUTIONS TO RETIREE BENEFITS

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11012401		**HUMAN RESOURCES**						
11012401	360000	MISCELLANEOUS REVENUES	$ -	$ 165,000	$ 60	$ 60	$ 165,000	N/A
TOTAL	**HUMAN RESOURCES REVENUE**		**$ -**	**$ 165,000**	**$ 60**	**$ 60**	**$ 165,000**	**N/A**
11012401	411011	DEPARTMENT HEAD	$ -	$ -	$ 124,150	$ 62,050	$ 127,080	2.4%
11012401	411012	DEPARTMENT HEAD ASSISTANT	$ 77,617	$ 80,642	$ -	$ -	$ -	
11012401	411013	FULL TIME SALARIES	$ 272,822	$ 246,186	$ 259,730	$ 143,056	$ 372,450	43.4%
11012401	411400	TEMPORARY SALARIES	$ 20,299	$ 19,688	$ 22,620	$ 9,428	$ 22,620	0.0%
11012401	411500	OTHER	$ 4,500	$ (538)	$ -	$ -	$ -	
11012401	413010	SOCIAL SECURITY	$ 27,795	$ 26,285	$ 30,490	$ 15,855	$ 39,970	31.1%
11012401	413030	PUBLIC EMP RETIREMENT	$ 47,229	$ 40,816	$ 50,510	$ 25,013	$ 70,980	40.5%
11012401	413040	UNEMPLOYMENT	$ 300	$ 600	$ 840	$ 840	$ 1,086	29.3%
11012401	413050	HEALTH INSURANCE	$ 126,290	$ 141,563	$ 134,610	$ 48,878	$ 136,800	1.6%
11012401	413060	LIFE INSURANCE	$ 1,081	$ 979	$ 1,370	$ 424	$ 1,050	-23.4%
		Total Wages and Benefits	$ 577,933	$ 556,221	$ 624,320	$ 305,544	$ 772,036	23.7%
11012401	421050	OFFICE SUPPLIES	$ 291	$ 433	$ 500	$ 304	$ 500	0.0%
11012401	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ -	$ 2,000	$ -	$ 500	-75.0%
11012401	429000	OTHER SUPPLIES	$ 729	$ 570	$ 700	$ 125	$ 650	-7.1%
		Total Supplies	$ 1,020	$ 1,003	$ 3,200	$ 429	$ 1,650	-48.4%
11012401	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 500	$ -	$ 2,800	460.0%
11012401	432020	POSTAGE	$ 610	$ 786	$ 1,000	$ 581	$ 1,200	20.0%
11012401	432030	TRAVEL	$ 4,945	$ 4,876	$ 6,500	$ 5,281	$ 6,500	0.0%
11012401	432040	TELEPHONE	$ -	$ -	$ -	$ -	$ -	
11012401	433010	PRINTING & ADVERTISING	$ 902	$ 1,349	$ 2,000	$ 466	$ 1,500	-25.0%
11012401	434010	WORKMEN'S COMPENSATION	$ 640	$ 680	$ 740	$ 555	$ 800	8.1%
11012401	434020	LIABILITY INSURANCE	$ 8,646	$ 9,165	$ 10,090	$ 7,568	$ 10,440	3.5%
11012401	437030	OFFICE SPACE RENTAL	$ 55,310	$ 57,627	$ 61,240	$ 30,620	$ 60,010	-2.0%
11012401	439031	SUBSCRIPTIONS	$ 602	$ 593	$ 1,000	$ 175	$ 750	-25.0%
11012401	439090	OTHER SERVICES	$ 888	$ 155	$ 2,000	$ 403	$ 3,740	87.0%
11012401	439091	EDUCATION	$ 299	$ 1,243	$ 4,000	$ -	$ 3,000	-25.0%
11012401	452000	INTERFUND TRANSFERS	$ -	$ 6,000	$ -	$ -	$ -	
		Total Services	$ 72,842	$ 82,474	$ 89,070	$ 45,649	$ 90,740	1.9%
TOTAL	**HUMAN RESOURCES EXPENDITURES**		**$ 651,795**	**$ 639,698**	**$ 716,590**	**$ 351,622**	**$ 864,426**	**20.63%**
		HUMAN RESOURCES NET	**$ (651,795)**	**$ (474,698)**	**$ (716,530)**	**$ (351,562)**	**$ (699,426)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Human Resources	11012401-431050	Description of Services		
		Pre Employment Exams/Drug Screens	$	2,500
		Shredding Serice	$	300
		TOTAL	**$**	**2,800**

2026 Other Services by Department

Human Resources	11012401-439090	Description of Services		
		Arbitration	$	1,500
		Enghouse Software Maintenance	$	300
		Reference Checks	$	1,740
		Payroll Printer Repairs	$	200
		TOTAL	**$**	**3,740**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375915	**HUMAN RESOURCES CASINO**							
44375915	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ -	$ -	$ -	$ -	
44375915	444000	IMPROVEMENT OTHER THAN BLDG	$ 23,612	$ -	$ -	$ -	$ -	
44375915	445020	MOTOR EQUIPMENT	$ 22,231	$ -	$ -	$ -	$ -	
TOTAL		**HUMAN RESOURCES CASINO**	**$ 45,844**	**$ -**	**$ -**	**$ -**	**$ -**	

CITY OF EVANSVILLE - 2026 EXPENSE BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
77046101		**HOSPITALIZATION INSURANCE**						
77046101	338020	HEALTH INS EMPLOYER SHARE	$ 26,166,386	$ 30,898,711	$ 30,430,080	$ 16,424,711	$ 30,000,000	-1.4%
77046101	338021	LIFE INS EMPLOYER SHARE	$ 150,134	$ 149,285	$ 150,000	$ 66,904	$ 140,000	-6.7%
77046101	338022	HEALTH INS EE FIRE/POL RETIREE	$ 243,217	$ 250,025	$ 245,000	$ 139,074	$ 245,000	0.0%
77046101	338023	LIFE INS EMPLOYEE SHARE	$ 9,236	$ 9,171	$ 9,000	$ 4,100	$ 9,000	0.0%
77046101	338025	INAP CONTRIBUTIONS - POLICE	$ 145,606	$ 145,420	$ 145,000	$ 67,320	$ 145,000	0.0%
77046101	349500	FEDERAL DRUG RX SUBSIDY	$ -	$ 284,032	$ 114,000	$ -	$ 114,000	0.0%
77046101	360000	MISCELLANEOUS REVENUES	$ -	$ -	$ -	$ -	$ -	
77046101	361000	INTEREST	$ -	$ -	$ 5,381	$ 5,381	$ -	-100.0%
77046101	391000	INTERFUND TRANSFERS	$ 1,400,000	$ -	$ -	$ -	$ -	
77046101	396000	REFUNDS	$ 6,332	$ 3,364	$ 4,800	$ 4,099	$ 4,800	0.0%
77046101	399002	REIMBURSEMENTS	$ -	$ 7,896	$ -	$ -	$ -	
77046101	399004	COBRA	$ 65,708	$ 74,164	$ 70,000	$ 44,882	$ 68,000	-2.9%
77046101	399005	CITY ACTIVE EE HEALTH INS	$ 1,130,625	$ 1,119,634	$ 1,130,000	$ 593,345	$ 1,160,000	2.7%
77046101	399006	CITY EMPLEE NONREIMB MED	$ 217,153	$ 188,631	$ 195,000	$ 100,428	$ 197,000	1.0%
77046101	399007	CITY DEPENDENT CARE	$ 48,594	$ 43,684	$ 40,000	$ 198,081	$ 38,000	-5.0%
TOTAL		**HOSPITALIZATION INS. REVENUE**	**$ 29,582,992**	**$ 33,174,017**	**$ 32,538,261**	**$ 17,648,325**	**$ 32,120,800**	-1.3%
77046101	411012	DEPARTMENT HEAD ASSISTANT	$ 68,560	$ 71,095	$ 74,890	$ 37,410	$ 76,780	2.5%
77046101	411013	FULL TIME SALARIES	$ -	$ 47,314	$ 52,020	$ 25,726	$ 61,200	17.6%
77046101	413010	SOCIAL SECURITY	$ 5,114	$ 8,820	$ 9,710	$ 4,647	$ 10,560	8.8%
77046101	413030	PUBLIC EMP RETIREMENT	$ 9,736	$ 17,042	$ 18,020	$ 8,965	$ 19,600	8.8%
77046101	413040	UNEMPLOYMENT	$ 75	$ 240	$ 240	$ 240	$ 362	50.8%
77046101	413050	HEALTH INSURANCE	$ 25,202	$ 52,932	$ 46,960	$ 23,211	$ 45,600	-2.9%
77046101	413060	LIFE INSURANCE	$ 196	$ 375	$ 392	$ 196	$ 400	2.0%
77046101	414020	CLAIMS-PHYSICIANS & SURGEONS	$ 25,128,609	$ 20,775,127	$ 20,000,000	$ 7,081,505	$ 20,000,000	0.0%
77046101	414021	PREMIUMS CENTRAL STATES	$ -	$ 7,950,920	$ 8,750,000	$ 4,191,213	$ 8,750,000	0.0%
77046101	415000	OTHER PERSONAL SERVICES	$ 274,200	$ 257,097	$ 500,000	$ 148,401	$ 279,000	-44.2%
		Total Wages and Benefits	$ 25,511,692	$ 29,180,962	$ 29,452,232	$ 11,521,514	$ 29,243,502	-0.7%
77046101	421050	OFFICE SUPPLIES	$ -	$ -	$ 200	$ -	$ 200	0.0%
77046101	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ 916	$ 1,000	$ -	$ 1,200	20.0%
77046101	429000	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	
		Total Supplies	$ -	$ 916	$ 1,200	$ -	$ 1,400	16.7%
77046101	431050	CONTRACTUAL SERVICES	$ 993,045	$ 1,083,943	$ 1,220,076	$ 620,471	$ 1,313,013	7.6%
77046101	432020	POSTAGE	$ 784	$ 888	$ 2,000	$ 247	$ 2,000	0.0%
77046101	432030	TRAVEL	$ 2,002	$ 2,088	$ 4,000	$ -	$ 4,000	0.0%
77046101	432040	TELEPHONE	$ -	$ -	$ -	$ -	$ -	
77046101	433010	PRINTING & ADVERTISING	$ -	$ -	$ 350	$ -	$ 350	0.0%
77046101	434010	WORKMEN'S COMPENSATION	$ 138	$ 242	$ 270	$ 135	$ 210	-22.2%
77046101	434020	LIABILITY INSURANCE	$ 1,247	$ 1,321	$ 1,460	$ 1,095	$ 1,510	3.4%
77046101	434050	OTHER INSURANCE	$ 892,186	$ 899,868	$ 1,100,000	$ 529,721	$ 1,100,000	0.0%
77046101	437030	OFFICE SPACE RENTAL	$ 42,663	$ 44,451	$ 47,240	$ 23,618	$ 50,700	7.3%
77046101	439010	REFUNDS AWARDS INDEMNITIES	$ 1,371	$ 131	$ 800	$ 120	$ 800	0.0%
77046101	439031	SUBSCRIPTIONS & MEMBERSHIPS	$ -	$ -	$ 250		$ 250	0.0%
77046101	439090	OTHER SERVICES	$ -	$ 85	$ 4,000	$ -	$ 4,000	0.0%
		Total Services	$ 1,933,436	$ 2,033,017	$ 2,380,446	$ 1,175,407	$ 2,476,833	4.0%
77046101	459002	ACA FEE	$ -	$ -	$ 15,000		$ 15,000	0.0%
77046101	459003	PCORI FEE TAX	$ 8,634	$ 9,277	$ 10,000	$ 9,952	$ 10,000	0.0%
		Total Debt and Other	$ 8,634	$ 9,277	$ 25,000	$ 9,952	$ 25,000	0.0%
TOTAL		**HOSPITALIZATION INS. EXPENSES**	**$ 27,453,762**	**$ 31,224,172**	**$ 31,858,878**	**$ 12,706,873**	**$ 31,746,735**	-0.4%
		HOSPITALIZATION INS. NET	**$ 2,129,230**	**$ 1,949,845**	**$ 679,383**	**$ 4,941,452**	**$ 374,065**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Hospitalization Insurance	77046101-431050	Description of Services		
		Medicare & International Rx Program	$	196,776
		Gym Subsidies	$	75,991
		Dental TPA & Network Services	$	65,524
		KBA	$	833,899
		NYHART	$	15,000
		PBIRX	$	97,465
		Southwest Behavioral	$	28,359
		TOTAL	**$**	**1,313,013**

2026 Other Services by Department

Hospitalization	77046101-439090	Description of Services		
		Tuition Reimbursement	$	3,000
		PHR	$	1,000
		TOTAL	**$**	**4,000**

2026 Contractual Services by Department

Worker's Compensation	77066401-431050	Description of Services		
		TPA Services	$	70,000
			$	**70,000**

CITY OF EVANSVILLE - 2026 EXPENSE BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
77066401		**WORKERS COMPENSATION**						
77066401	360000	MISCELLANEOUS REVENUE	$ 209	$ 494	$ 247	$ 247	$ -	-100.0%
77066401	361000	INTEREST INCOME	$ 944	$ 4,171	$ 9,159	$ 9,159	$ 4,000	-56.3%
77066401	399002	REIMBURSEMENTS	$ 351,698	$ 237,630	$ 100,000	$ 6,665	$ 100,000	0.0%
77066401	399010	DEPT CONTRIBUTIONS	$ 1,917,253	$ 1,810,477	$ 1,928,000	$ 1,151,906	$ 2,187,371	13.5%
TOTAL		**WORKERS COMPENSATION REVENUE**	**$ 2,270,104**	**$ 2,052,772**	**$ 2,037,406**	**$ 1,167,977**	**$ 2,291,371**	12.5%
77066401	411013	FULL TIME SALARIES	$ 90,399	$ 114,808	$ 132,530	$ 87,800	$ 179,110	35.1%
77066401	413010	SOCIAL SECURITY	$ 6,720	$ 8,525	$ 10,141	$ 6,525	$ 13,710	35.2%
77066401	413030	PUBLIC EMP RETIREMENT	$ 12,836	$ 16,525	$ 18,830	$ 12,468	$ 25,440	35.1%
77066401	413040	UNEMPLOYMENT	$ 150	$ 240	$ 240	$ 240	$ 370	54.2%
77066401	413050	HEALTH INSURANCE	$ 40,173	$ 49,195	$ 46,960	$ 23,211	$ 45,600	-2.9%
77066401	413060	LIFE INSURANCE	$ 326	$ 343	$ 400	$ 196	$ 400	0.0%
		Total Wages and Benefits	$ 150,604	$ 189,636	$ 209,101	$ 130,440	$ 264,630	26.6%
77066401	421050	OFFICE SUPPLIES	$ -	$ -	$ 50	$ -	$ 50	0.0%
77066401	422020	GARAGE AND MOTOR	$ 1,649	$ 3,347	$ 8,000	$ 2,409	$ 10,000	25.0%
77066401	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 30	$ -	$ 50	$ -	$ 50	0.0%
77066401	429000	OTHER SUPPLIES	$ 57	$ 49	$ 50	$ -	$ 50	0.0%
		Total Supplies	$ 1,736	$ 3,396	$ 8,150	$ 2,409	$ 10,150	24.5%
77066401	431000	PROFESSIONAL SERVICES	$ -	$ -	$ 145	$ -	$ 145	0.0%
77066401	431050	CONTRACTUAL SERVICES	$ 37,995	$ 41,720	$ 67,950	$ 24,241	$ 70,000	3.0%
77066401	432020	POSTAGE	$ 61	$ 13	$ 200	$ -	$ 200	0.0%
77066401	432030	TRAVEL	$ -	$ 2,246	$ 7,000	$ 1,287	$ 6,000	-14.3%
77066401	432040	TELEPHONE	$ 805	$ 1,017	$ 1,080	$ 511	$ 1,080	0.0%
77066401	434010	WORKMEN'S COMPENSATION	$ 251	$ 252	$ 280	$ 140	$ 1,990	610.7%
77066401	434020	LIABILITY INSURANCE	$ 2,493	$ 2,642	$ 2,910	$ 2,183	$ 3,010	3.4%
77066401	434050	OTHER INSURANCE	$ 206,175	$ 223,043	$ 222,050	$ 222,048	$ 221,606	-0.2%
77066401	436010	REPAIRS & MAINTENANCE	$ -	$ 167	$ -	$ -	$ -	
77066401	437030	OFFICE SPACE RENTAL	$ 10,057	$ 10,479	$ 11,140	$ 5,568	$ 11,960	7.4%
77066401	439010	REFUNDS AWARDS INDEMNITIES	$ 1,765,290	$ 1,349,930	$ 1,500,000	$ 460,561	$ 1,700,000	13.3%
77066401	439031	SUBSCRIPTIONS & DUES	$ -	$ -	$ 500	$ -	$ 600	20.0%
77066401	439090	OTHER SERVICES	$ 1,106	$ 43	$ -	$ -	$ -	
77066401	452000	INTERFUND TRANSFERS	$ -	$ 60,000	$ -	$ -	$ -	
		Total Services	$ 2,024,233	$ 1,691,552	$ 1,813,255	$ 716,539	$ 2,016,591	11.2%
TOTAL		**WORKERS COMPENSATION EXPENSES**	**$ 2,176,573**	**$ 1,884,584**	**$ 2,030,506**	**$ 849,388**	**$ 2,291,371**	**12.8%**
		WORKERS COMPENSATION NET	**$ 93,531**	**$ 168,188**	**$ 6,900**	**$ 318,589**	**$ -**	
		LIABILITY INSURANCE FUND						
77076501	361000	INTEREST INCOME	$ 27,528	$ 24,403	$ 32,000	$ 8,354	$ 32,000	0.0%
77076501	391000	INTERFUND TRANSFERS	$ -	$ 25,953	$ -	$ -	$ -	
77076501	399002	INSURANCE REIMBURSEMENTS	$ 1,802,259	$ 1,945,850	$ 586,947	$ 586,947	$ 500,000	-14.8%
77076501	399010	DEPT CONTRIBUTIONS	$ 3,751,739	$ 4,014,232	$ 4,298,000	$ 3,371,576	$ 4,298,000	0.0%
TOTAL		**LIABILITY INSURANCE FUND REVENUE**	**$ 5,581,526**	**$ 6,010,438**	**$ 4,916,947**	**$ 3,966,877**	**$ 4,830,000**	-1.8%
77076501	434050	OTHER INSURANCE	$ 3,324,187	$ 2,595,825	$ 2,906,000	$ 1,388,169	$ 2,640,000	-9.2%
77076501	439010	REFUNDS AWARDS INDEMNITIES	$ 2,377,746	$ 3,899,716	$ 3,231,142	$ 3,085,026	$ 2,190,000	-32.2%
77076501	452000	INTERFUND TRANSFERS	$ 35,000	$ 50,082	$ -	$ -	$ -	
		Total Services	$ 5,736,933	$ 6,545,623	$ 6,137,142	$ 4,473,195	$ 4,830,000	-21.3%
TOTAL		**LIABILITY INSURANCE EXPENSES**	**$ 5,736,933**	**$ 6,545,623**	**$ 6,137,142**	**$ 4,473,195**	**$ 4,830,000**	**-21.3%**
		LIABILITY INSURANCE NET	**$ (155,407)**	**$ (535,185)**	**$ (1,220,195)**	**$ (506,318)**	**$ -**	

CITY OF EVANSVILLE - 2026 EXPENSE BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
77056201		**UNEMPLOYMENT INSURANCE**						
77056201	361000	INTEREST INCOME	$ 1,365	$ 1,570	$ 1,500	$ -	$ -	-100.0%
77056201	391000	INTERFUND TRANSFERS	$ 35,000	$ 66,000	$ -	$ -	$ -	
77056201	399010	DEPT CONTRIBUTIONS	$ 94,650	$ 153,900	$ 189,500	$ 154,530	$ 254,480	34.3%
TOTAL		**UNEMPLOYMENT INSURANCE REVENUE**	**$ 131,015**	**$ 221,470**	**$ 191,000**	**$ 154,530**	**$ 254,480**	33.2%
77056201	411012	DEPARTMENT HEAD ASSISTANT	$ 120,947	$ 97,475	$ 81,150	$ 56,650	$ 116,070	43.0%
77056201	413010	SOCIAL SECURITY	$ 9,092	$ 7,369	$ 6,210	$ 4,181	$ 8,880	43.0%
77056201	413030	PUBLIC EMP RETIREMENT FUND	$ 14,000	$ 14,145	$ 11,530	$ 8,044	$ 16,490	43.0%
77056201	413040	UNEMPLOYMENT	$ 75	$ 120	$ 120	$ 120	$ 181	50.8%
77056201	413050	HEALTH INSURANCE	$ 20,038	$ 28,313	$ 23,480	$ 11,606	$ 22,800	-2.9%
77056201	413060	LIFE INSURANCE	$ 191	$ 195	$ 200	$ 98	$ 200	0.0%
77056201	413110	OTHER EMPLOYEE BENEFITS	$ 27,888	$ 44,832	$ 65,000	$ 15,368	$ 65,000	0.0%
		Total Wages and Benefits	$ 192,231	$ 192,449	$ 187,690	$ 96,067	$ 229,621	22.3%
77056201	434010	WORKMEN'S COMPENSATION	$ 2,573	$ 2,015	$ 2,200	$ 1,100	$ 190	-91.4%
		Total Services	$ 2,573	$ 2,015	$ 2,200	$ 1,100	$ 190	-91.4%
TOTAL		**UNEMPLOYMENT INSURANCE EXPENSES**	**$ 194,804**	**$ 194,464**	**$ 189,890**	**$ 97,167**	**$ 229,811**	21.0%
		UNEMPLOYMENT INSURANCE NET	**$ (63,789)**	**$ 27,006**	**$ 1,110**	**$ 57,363**	**$ 24,669**	**2122.4%**



People: $500,925

Operating: $45,405

Capital: $0

$0.5M

Human Relations Commission

Provides all of its citizens equal opportunity for education, employment, access to public conveniences and accommodations, and acquisition through purchase or rental of real property. This includes, but is not limited to, housing. The HRC also works to eliminate segregation or separation based solely on race, religion, color, sex, disability, national origin, age, or ancestry, since such segregation is an impediment to equal opportunity. Equal education and employment opportunities, equal access to and use of public accommodations, and equal opportunity for acquisition of real property are hereby declared to be civil rights.

SERVICE OUTCOMES

2024	2025
	As of Aug 2025
144 complaints of discrimination filed	83 Complaints of discrimination filed
96 complaints closed	48 complaints closed
Hired a full time investigator	Held 3rd annual fair housing summit



2026 GOALS & OPPORTUNITIES

UPGRADE COMPLAINT CASE MANAGEMENT SYSTEM

LAUNCH EVICTION MEDIATION PROGRAM

HIRE AND ONBOARD NEW EDUCATION AND OUTREACH COORDINATOR

IMPLEMENT A NEW ANTI-DISCRIMINATION EDUCATION AND AWARENESS CAMPAIGN

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011201		**HUMAN RELATIONS**						
11011201	391000	INTERFUND TRANSFER	$ -	$ 54,324	$ 54,320	$ 450	$ 54,320	**0.00%**
TOTAL	**HUMAN RELATIONS REVENUE**		**$ -**	**$ 54,324**	**$ 54,320**	**$ 450**	**$ 54,320**	**0.00%**
11011201	411011	DEPARTMENT HEAD	$ 86,500	$ 86,888	$ 91,520	$ 45,713	$ 93,200	1.8%
11011201	411013	FULL TIME SALARIES	$ 189,117	$ 174,603	$ 205,420	$ 99,703	$ 219,960	7.1%
11011201	411015	BOARD MEMBERS	$ 3,249	$ 3,250	$ 3,750	$ 1,950	$ 3,300	-12.0%
11011201	411400	TEMPORARY SALARIES	$ -	$ -	$ 2,000	$ -	$ -	-100.0%
11011201	413010	SOCIAL SECURITY	$ 20,502	$ 20,165	$ 23,160	$ 10,961	$ 24,190	4.4%
11011201	413030	PUBLIC EMP RETIREMENT	$ 39,138	$ 36,813	$ 42,520	$ 20,586	$ 44,470	4.6%
11011201	413040	UNEMPLOYMENT	$ 375	$ 600	$ 600	$ 600	$ 905	50.8%
11011201	413050	HEALTH INSURANCE	$ 105,356	$ 122,304	$ 117,400	$ 58,028	$ 114,000	-2.9%
11011201	413060	LIFE INSURANCE	$ 962	$ 848	$ 980	$ 489	$ 900	-8.2%
		Total Wages and Benefits	$ 445,200	$ 445,471	$ 487,350	$ 238,030	$ 500,925	2.8%
11011201	421050	OFFICE SUPPLIES	$ 159	$ 196	$ 200	$ 181	$ 200	0.0%
11011201	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ -	$ -	$ -	$ -	
11011201	429000	OTHER SUPPLIES	$ 115	$ 138	$ 150	$ 141	$ 150	0.0%
		Total Supplies	$ 274	$ 334	$ 350	$ 322	$ 350	0.0%
11011201	431050	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ -	
11011201	432020	POSTAGE	$ 3,871	$ 4,467	$ 3,700	$ 2,417	$ 3,700	0.0%
11011201	432040	TELEPHONE	$ 682	$ 697	$ 730	$ 344	$ 850	16.4%
11011201	433010	PRINTING & ADVERTISING	$ 563	$ 337	$ 500	$ 156	$ 500	0.0%
11011201	434010	WORKMEN'S COMPENSATION	$ 706	$ 581	$ 620	$ 310	$ 500	-19.4%
11011201	434020	LIABILITY INSURANCE	$ 6,911	$ 7,326	$ 8,060	$ 6,045	$ 8,350	3.6%
11011201	437030	OFFICE SPACE RENTAL	$ 25,895	$ 26,980	$ 26,980	$ 14,335	$ 30,770	14.0%
11011201	439031	SUBSCRIPTIONS	$ 420	$ 350	$ 390	$ 350	$ 385	-1.3%
		Total Services	$ 39,048	$ 40,738	$ 40,980	$ 23,957	$ 45,055	9.9%
TOTAL	**HUMAN RELATIONS EXPENDITURES**		**$ 484,521**	**$ 486,543**	**$ 528,680**	**$ 262,309**	**$ 546,330**	**3.34%**
	HUMAN RELATIONS NET		**$ (484,521)**	**$ (432,219)**	**$ (474,360)**	**$ (261,859)**	**$ (492,010)**	



People: $5,164,857

Operating: $282,040

Capital: $1,298,721

$6.7M

Central Dispatch

Evansville Vanderburgh County Central Dispatch answers 9-1-1 and non-emergency calls. We serve approximately 180,000 community members. We are the largest Public Safety Answering Point in the Indiana Department of Homeland Security (IDHS) District 10. We dispatch two law enforcement agencies and five fire departments. In addition to those agencies, we work with EMA, AMR, ISP, EVSC police department, two hospital police departments, two college police departments, and several other support agencies.

SERVICE OUTCOMES

2024

Backup Center became fully operational with the addition of 9-1-1 Command Posts

295,568 Calls Answered

296,364 Runs Dispatched

2025

Supervisor and Dispatcher recognized by Indiana Statewide 9-1-1 Board for exceptional service

As of Aug 2025

119,000+ Calls Answered

126,586 Runs Dispatched



2026 GOALS & OPPORTUNITIES

LAUNCH PUBLIC EDUCATION PROGRAM TO RAISE AWARENESS ABOUT 9-1-1 SERVICES

ACHIEVE FULL STAFFING LEVELS

DEVELOP A REAL-TIME CRIME CENTER TO SUPPORT LAW ENFORCEMENT OPERATIONS

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011701		**CENTRAL DISPATCH**						
11011701	351010	PUBLIC INFORMATION ACCESS FEES	$ 2,800	$ 2,775	$ 2,000	$ 975	$ 2,500	25.0%
11011701	360000	MISCELLANEOUS REVENUES	$ -	$ -	$ -	$ -	$ 3,000	
11011701	362000	ANTENNA LEASE RENTAL	$ 10,200	$ 10,200	$ 10,200	$ 10,200	$ 10,200	0.0%
11011701	391000	INTERFUND TRANSFERS	$ -	$ 3,590	$ -	$ -	$ -	
TOTAL	**CENTRAL DISPATCH REVENUE**		**$ 13,000**	**$ 16,565**	**$ 12,200**	**$ 11,175**	**$ 15,700**	**28.7%**
11011701	411011	DEPARTMENT HEAD	$ 106,313	$ 91,827	$ 96,270	$ 48,313	$ 98,500	2.3%
11011701	411012	DEPARTMENT HEAD ASSISTANT	$ 63,152	$ 70,606	$ 74,540	$ 37,161	$ 76,280	2.3%
11011701	411013	FULL TIME SALARIES	$ 1,728,934	$ 1,951,447	$ 2,413,929	$ 979,539	$ 2,625,520	8.8%
11011701	411400	TEMPORARY SALARIES	$ -	$ -	$ 96,720	$ -	$ -	-100.0%
11011701	411500	OTHER	$ 59,280	$ 42,685	$ 60,000	$ 48,443	$ 60,000	0.0%
11011701	411600	OVERTIME	$ 747,272	$ 430,637	$ 600,000	$ 290,692	$ 600,000	0.0%
11011701	413010	SOCIAL SECURITY	$ 205,717	$ 203,743	$ 248,257	$ 106,809	$ 218,140	-12.1%
11011701	413030	PUBLIC EMP RETIREMENT	$ 380,199	$ 379,269	$ 415,616	$ 198,262	$ 398,310	-4.2%
11011701	413040	UNEMPLOYMENT	$ 3,150	$ 5,400	$ 5,640	$ 5,640	$ 8,507	50.8%
11011701	413050	HEALTH INSURANCE	$ 706,114	$ 850,521	$ 1,103,560	$ 406,829	$ 1,071,600	-2.9%
11011701	413060	LIFE INSURANCE	$ 1,876	$ 2,022	$ 9,200	$ 1,093	$ 8,560	-7.0%
11011701	413080	TEAMSTER SCHOLARSHIP	$ 3,123	$ 3,850	$ 4,745	$ 1,732	$ 5,000	5.4%
		Total Wages and Benefits	$ 4,005,130	$ 4,032,007	$ 5,128,477	$ 2,124,513	$ 5,170,417	0.8%
11011701	421050	OFFICE SUPPLIES	$ 790	$ 1,092	$ 600	$ 604	$ 1,200	100.0%
11011701	422030	INSTITUTIONAL & MEDICAL	$ 1,285	$ 1,785	$ 1,650	$ 1,062	$ 1,900	15.2%
11011701	423020	REPAIR PARTS	$ 355	$ 68	$ 200	$ 156	$ 500	150.0%
11011701	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 295	$ 465	$ 800	$ 765	$ 1,000	25.0%
11011701	429000	OTHER SUPPLIES	$ 279	$ 751	$ 1,150	$ 686	$ 2,000	73.9%
		Total Supplies	$ 3,005	$ 4,161	$ 4,400	$ 3,273	$ 6,600	50.0%
11011701	431050	CONTRACTUAL SERVICES	$ 27,578	$ 19,891	$ 41,212	$ 12,337	$ 48,491	17.7%
11011701	432020	POSTAGE	$ 49	$ 20	$ 100	$ 10	$ -	-100.0%
11011701	432030	TRAVEL	$ 1,655	$ 6,217	$ 10,000	$ 620	$ 10,000	0.0%
11011701	432040	TELEPHONE	$ 23,073	$ 23,401	$ 23,500	$ 9,549	$ 23,500	0.0%
11011701	433010	PRINTING & ADVERTISING	$ -	$ 245	$ 8,590	$ 91	$ 10,000	16.4%
11011701	434010	WORKMEN'S COMPENSATION	$ 6,316	$ 5,512	$ 6,640	$ 3,320	$ 4,450	-33.0%
11011701	434020	LIABILITY INSURANCE	$ 55,915	$ 59,270	$ 65,200	$ 48,900	$ 67,480	3.5%
11011701	435010	ELECTRIC SERVICES	$ 34,886	$ 34,566	$ 38,500	$ 19,988	$ 46,200	20.0%
11011701	435020	GAS SERVICES	$ 1,578	$ -	$ 900	$ -	$ 900	0.0%
11011701	435040	WATER SERVICES	$ 2,268	$ 2,012	$ 2,040	$ 988	$ 2,130	4.4%
11011701	436010	REPAIRS & MAINTENANCE	$ 5,942	$ 15,229	$ 6,000	$ 2,151	$ 10,000	66.7%
11011701	437030	OFFICE SPACE RENTAL	$ 5,519	$ 7,931	$ 8,428	$ 4,214	$ 8,810	4.5%
11011701	438010	PRINCIPAL-ESG	$ 7,678	$ 3,839	$ 7,679	$ 3,839	$ 7,679	0.0%
11011701	439031	SUBSCRIPTIONS	$ 1,324	$ 1,324	$ 1,800	$ 750	$ 1,800	0.0%
11011701	439090	OTHER SERVICES	$ 2,740	$ 8,216	$ 29,715	$ 7,637	$ 30,000	1.0%
11011701	439098	COMPUTER SOFTWARE	$ 3,400	$ 4,295	$ 7,835	$ 9,525	$ 4,000	-48.9%
		Total Services	$ 179,923	$ 191,968	$ 258,139	$ 123,919	$ 275,440	6.7%
TOTAL	**CENTRAL DISPATCH EXPENDITURES**		**$ 4,188,058**	**$ 4,228,136**	**$ 5,391,016**	**$ 2,251,705**	**$ 5,452,457**	**1.14%**
		CENTRAL DISPATCH NET	**$ (4,175,058)**	**$ (4,211,571)**	**$ (5,378,816)**	**$ (2,240,530)**	**$ (5,436,757)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Central Dispatch	11011701-431050	Description of Services		
		Tower Inspection	$	5,000
		Tower Maintenance	$	5,000
		Pest Control Service	$	800
		Security Service (Cameras, Keyless Entry, & Fire)	$	8,000
		HVAC Maintenance	$	1,400
		UPS & Generator Maintenance	$	1,560
		Maintenance of UPS system	$	2,754
		Bush Hogging	$	3,000
		AT&T Sim Card	$	2,256
		Astound Cable Modem	$	720
		Building Cleaning	$	17,456
		Waste Removal Service	$	545
		TOTAL	**$**	**48,491**

2026 Other Services by Department

Central Dispatch	11011701-439090	Description of Services		
		Continuing Education & Training for Dispatchers	$	25,000
		Miscellaneous	$	5,000
		TOTAL	**$**	**30,000**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375907	**CENTRAL DISPATCH CASINO**							
44375907	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 1,975	$ 4,518	$ 15,000	$ -	$ 1,200	-92.0%
44375907	429009	COVID 19 SUPPLIES	$ -	$ -	$ -	$ -	$ -	
44375907	436010	REPAIRS & MAINTENANCE	$ 17,495	$ 80,907	$ 82,635	$ 59,274	$ 189,521	129.3%
44375907	439090	OTHER SERVICES	$ -	$ -	$ -	$ -	$ -	
44375907	439098	COMPUTER SOFTWARE	$ -	$ 2,900	$ 180,000	$ -	$ 878,000	387.8%
44375907	444000	IMPROVEMENT OTHER THAN BLDG	$ -	$ 6,124	$ 118,000	$ 16,826	$ 230,000	94.9%
44375907	445050	OTHER MACH/EQUIPMENT	$ -	$ 146,030	$ -	$ 769	$ -	
44375907	452000	INTERFUND TRANSFERS	$ -	$ 3,590	$ -	$ -	$ -	
TOTAL		**CENTRAL DISPATCH CASINO**	**$ 19,470**	**$ 244,069**	**$ 395,635**	**$ 76,869**	**$ 1,298,721**	**228.3%**

Public Health and Safety

Department: Central Dispatch
Director: Carrie James

Funding: 66.6667% City; 33.3333% County

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
16099	CAD Software	O	$ 180,000	CAS	$ 725,000	CAS	44375907-439098	$ 725,000			$ 1,630,000
16094	Tower Maintenance/Repair	O	$ 82,635	CAS	$ 135,921	CAS	44375907-436010	$ 86,255	$ 128,000		$ 432,811
16092	Headsets/Batteries	O	$ 1,200	CAS	$ 1,200	CAS	44375907-423030	$ 500	$ 500	$ 500	$ 3,900
16100	Fencing	N	$ 100,000	CAS	$ -	CAS	44375907-444000				$ 100,000
16101	Landscaping	N	$ 6,000	CAS	$ -	CAS	44375907-444000				$ 6,000
16102	Gutter Guards	N	$ 12,000	CAS	$ -	CAS	44375907-444000				$ 12,000
16103	Mini AC Splits	N	$ 13,800	CAS	$ -	CAS	44375907-423030				$ 13,800
	EMD SOFTWARE	N			$ -						
	EMD TRAINING	N			$ -				$ 5,000		
	RADIO CORE REPLACEMENT	N			$ 200,000	CAS	44375907-444000	$ 500,000	$ 500,000	$ 500,000	$ 1,700,000
	UPS BATTERY REPLACEMENT	N			$ 30,000	CAS	44375907-444000				
	PHONE SYSTEM SOFTWARE Ends 2030*	N			$ -	CAS	44375907-439098	$ 370,940	$ 512,870	$ 512,870	$ 1,396,680
	LOGGING RECORDER SYSTEM	N			$ 153,000	CAS	44375907-439098				
	MARVAIRE AC UNITS FOR EAST TOWER SITE	N			$ 25,200	CAS	44375907-436010				
	AIR CONDITIONER REPLACEMENT AT DISPATCH	N			$ 28,400	CAS	44375907-436010				
	TREE REMOVAL	N			$ -	CAS	44375907-44400				
	SERVER ROOM REMODEL	N			$ -	CAS	44375907-436010				
	CONSOLES	N			$ -	CAS	44375907-44000				
	ERGONOMIC CHAIRS	N			$ -	CAS	44375907-421050		$ 7,000		
	Department Total		**$ 395,635.00**		**$ 1,298,721.00**			**$ 1,682,695.00**	**$ 1,153,370.00**	**$ 1,013,370.00**	**$ 568,511.00**

$ 432,906.57	Joint Department Reimbursement



People: $44,210,017

Operating: $5,794,645

Capital: $0

$50M

Evansville Police Department

The mission of the Evansville Police Department, in partnership with the community, is to improve the quality of life by reducing the fear and incidence of crime, to recognize and resolve problems, and to fulfill the law enforcement needs of the citizens of Evansville, Indiana.

SERVICE OUTCOMES

2024

Created Parks Unit to patrol city's 46 parks

Added Professional Standards Coordinator to ensure that EPD is up to date on best practices, policies, and procedures

Added a Wellness Coordinator to focus on overall wellness of officers

2025

Seized 84 firearms via Red Flag seizures

Reduced "Shots Fired" calls by 27%, and non-fatal shootings by 17%

Joint Task Force reported 162 felony arrests, 62 firearms recovered, and projects a 20% increase in major drug convictions



2026 GOALS & OPPORTUNITIES

EXPAND TARGETED ENFORCEMENT IN HIGH-CRIME AREAS

LAUNCH MENTAL HEALTH PRETRIAL RELEASE PROGRAM

EXPAND CAMERA AND AED COVERAGE IN PARKS

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011901		**POLICE**						
11011901	334020	STATE GRT PUB SAFE	$ 71,085	$ 213,747	$ 65,000	$ 35,127	$ 55,000	-15.4%
11011901	342011	CRIMINAL/CASE REPORTS	$ 8,378	$ 5,580	$ 10,500	$ 2,152	$ 2,000	-81.0%
11011901	342040	BURGLARY ALARM CHARGES	$ 52,936	$ 31,315	$ 41,794	$ 41,794	$ 41,400	-0.9%
11011901	342041	ALARM BUSINESS SUBSCRIBER	$ 6,940	$ 6,155	$ 7,000	$ 4,545	$ 5,000	-28.6%
11011901	342042	ALARM BUSINESS AGENT	$ 20,540	$ 17,490	$ 18,000	$ 7,790	$ 15,000	-16.7%
11011901	342043	ALARM RESIDENTIAL SUBSCR	$ 3,825	$ 3,180	$ 5,300	$ 1,121	$ 3,000	-43.4%
11011901	351002	TOW ORDINANCE VIOLATIONS	$ 87,425	$ 77,200	$ 98,000	$ 29,100	$ 66,200	-32.4%
11011901	351006	FINGERPRINTING FEES	$ 3,327	$ 2,729	$ 3,600	$ 1,754	$ 2,500	-30.6%
11011901	360000	MISCELLANEOUS REVENUES	$ 138,899	$ 71,429	$ 62,000	$ 29,157	$ 65,000	4.8%
11011901	391000	INTERFUND TRANSFERS	$ 2,861,873	$ 3,292,082	$ 2,400,000	$ 1,200,000	$ 2,400,000	0.0%
11011901	392000	SALES OF SURPLUS PROPERTY	$ -	$ 30,237	$ 12,200	$ -	$ 1,000	-91.8%
11011901	399002	REIMBURSEMENTS	$ 148,304	$ 164,389	$ 229,000	$ 155,568	$ 160,000	-30.1%
TOTAL	**POLICE REVENUE**		**$ 3,403,531**	**$ 3,915,533**	**$ 2,952,394**	**$ 1,508,108**	**$ 2,816,100**	**-4.6%**
11011901	411011	DEPARTMENT HEAD	$ 128,514	$ 144,055	$ 138,860	$ 68,823	$ 140,360	1.1%
11011901	411012	DEPARTMENT HEAD ASSISTANT	$ 117,717	$ 113,349	$ 129,880	$ 63,771	$ 130,610	0.6%
11011901	411013	FULL TIME SALARIES	$ 20,781,462	$ 20,575,101	$ 22,857,670	$ 11,642,844	$ 26,210,200	14.7%
11011901	411015	BOARD MEMBER	$ 3,000	$ 3,000	$ 3,000	$ 1,500	$ 3,000	0.0%
11011901	411400	TEMPORARY SALARIES	$ 188,124	$ 183,518	$ 210,000	$ 85,969	$ 210,000	0.0%
11011901	411500	OTHER	$ 320,859	$ 311,522	$ 1,008,000	$ 177,633	$ 400,000	-60.3%
11011901	411600	OVERTIME	$ 3,168,245	$ 3,671,223	$ 4,225,000	$ 2,072,785	$ 2,858,000	-32.4%
11011901	413010	SOCIAL SECURITY	$ 450,280	$ 473,091	$ 504,980	$ 260,434	$ 575,680	14.0%
11011901	413030	PUBLIC EMP RETIREMENT	$ 3,845,229	$ 4,151,610	$ 3,831,877	$ 2,722,217	$ 5,604,230	46.3%
11011901	413040	UNEMPLOYMENT	$ 23,925	$ 38,160	$ 38,280	$ 38,280	$ 58,282	52.3%
11011901	413050	HEALTH INSURANCE	$ 2,592,789	$ 8,691,826	$ 7,490,120	$ 5,392,395	$ 7,341,600	-2.0%
11011901	413060	LIFE INSURANCE	$ 53,513	$ 52,266	$ 62,430	$ 26,063	$ 56,790	-9.0%
11011901	413070	CLOTHING ALLOWANCE	$ 329,658	$ 392,133	$ 410,000	$ 203,733	$ 410,000	0.0%
11011901	413080	TEAMSTER SCHOLARSHIP	$ 3,100	$ 3,153	$ 3,380	$ 1,690	$ 4,225	25.0%
11011901	413110	OTHER EMPLOYEE BENEFITS	$ 181,545	$ 208,911	$ 195,000	$ 89,252	$ 195,000	0.0%
		Total Wages and Benefits	$ 32,187,959	$ 39,012,918	$ 41,108,477	$ 22,847,389	$ 44,197,977	7.5%
11011901	421050	OFFICE SUPPLIES	$ 5,359	$ 3,800	$ 5,500	$ 1,285	$ 5,000	-9.1%
11011901	422020	GARAGE AND MOTOR	$ 920,830	$ 738,723	$ 954,580	$ 367,151	$ 980,000	2.7%
11011901	423020	REPAIR PARTS	$ 1,240	$ 2,323	$ 3,180	$ 469	$ 3,600	13.2%
11011901	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ 488	$ 6,000	$ 1,603	$ -	-100.0%
11011901	429000	OTHER SUPPLIES	$ 60,757	$ 75,073	$ 69,500	$ 37,433	$ 80,000	15.1%
11011901	429001	UNIFORMS & ACCESSORIES	$ 178,071	$ 379,356	$ 310,000	$ 253,465	$ 335,000	8.1%
11011901	429003	FOOD	$ -	$ 4,643	$ 8,840	$ 3,709	$ 5,000	-43.4%
		Total Supplies	$ 1,166,257	$ 1,204,406	$ 1,357,600	$ 665,115	$ 1,408,600	3.8%
11011901	431050	CONTRACTUAL SERVICES	$ 203,474	$ 95,765	$ 176,570	$ 84,561	$ 193,700	9.7%
11011901	431082	PHYSICALS	$ -	$ -	$ 180,000	$ 15,360	$ 90,000	-50.0%
11011901	432020	POSTAGE	$ 19,023	$ 19,734	$ 21,000	$ 9,897	$ 23,000	9.5%
11011901	432030	TRAVEL	$ 191	$ 728	$ 2,000	$ -	$ 1,000	-50.0%
11011901	432040	TELEPHONE	$ 19,312	$ 26,421	$ 36,070	$ 17,327	$ 34,000	-5.7%
11011901	433010	PRINTING & ADVERTISING	$ 2,254	$ 4,264	$ 3,000	$ 2,134	$ 5,000	66.7%
11011901	434010	WORKMEN'S COMPENSATION	$ 220,280	$ 210,243	$ 636,263	$ 318,132	$ 549,100	-13.7%
11011901	434020	LIABILITY INSURANCE	$ 788,131	$ 853,500	$ 938,850	$ 704,138	$ 1,238,400	31.9%
11011901	435010	ELECTRIC SERVICES	$ 16,251	$ 13,033	$ 18,150	$ 4,352	$ 21,780	20.0%
11011901	435020	GAS SERVICES	$ 10,270	$ 2,568	$ 9,975	$ 5,549	$ 11,970	20.0%
11011901	435040	WATER SERVICES	$ 2,518	$ 1,796	$ 5,575	$ 844	$ 6,000	7.6%
11011901	436010	REPAIRS & MAINTENANCE	$ 2,461	$ 3,746	$ 5,500	$ 64	$ 5,500	0.0%
11011901	436020	EQUIPMENT REPAIR/MAINT	$ 296,367	$ 331,304	$ 350,000	$ 189,328	$ 375,000	7.1%
11011901	437030	OFFICE SPACE RENTAL	$ 655,427	$ 712,331	$ 824,750	$ 412,376	$ 881,520	6.9%
11011901	439010	REFUNDS AWARDS INDEMNITIES	$ 1,712	$ 807	$ 2,500	$ (100)	$ 2,500	0.0%
11011901	439031	SUBSCRIPTIONS	$ 2,660	$ 2,585	$ 2,700	$ 674	$ 2,620	-3.0%
11011901	439090	OTHER SERVICES	$ 42,631	$ 69,364	$ 51,195	$ 34,008	$ 52,695	2.9%
11011901	439094	LICENSES	$ 510	$ 240	$ 2,000	$ 360	$ 2,600	30.0%
11011901	439098	COMPUTER SOFTWARE	$ 196,977	$ 176,778	$ 243,733	$ 87,187	$ 331,620	36.1%
		Total Services	$ 2,480,448	$ 2,525,207	$ 3,509,831	$ 1,886,191	$ 3,828,005	9.1%
11011901	445050	OTHER MACH/EQUIPMENT	$ -	$ 195,243	$ -	$ 69,197	$ -	
11011901	452000	INTERFUND TRANSFERS	$ -		$ -	$ -	$ -	
		Total Capital	$ -	$ 195,243	$ -	$ 69,197	$ -	
TOTAL	**POLICE EXPENDITURES**		**$ 35,834,664**	**$ 42,937,774**	**$ 45,975,908**	**$ 25,467,892**	**$ 49,434,582**	**7.52%**
		POLICE NET	**$ (32,431,133)**	**$ (39,022,241)**	**$ (43,023,514)**	**$ (23,959,784)**	**$ (46,618,482)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Police	11011901-431050	Description of Services		
		Satellite Office Cleaning	$	60,000
		Towing Service	$	2,000
		Modem Service	$	28,000
		Psychological Exams	$	2,000
		Random Drug Screenings	$	4,500
		Blood Draw for DUI Investigations	$	4,500
		Waste Removal Service	$	800
		Modem Service/SIM Card Service	$	75,000
		SWAT Doctor	$	6,900
		Imprest Funds	$	10,000
		TOTAL	**$**	**193,700**

2026 Other Services by Department

Police	11011901-439090	Description of Services		
		Car Washes	$	10,000
		Locksmith and Key Services	$	1,000
		K9 Medical Services	$	30,000
		Interpreter Services	$	1,145
		GPS Services for JTF	$	2,500
		Subpoena Charges	$	2,500
		Shredding Services	$	700
		Internet Services	$	1,600
		Phone Tracking	$	750
		Bio-Hazard Cleaning	$	2,500
		TOTAL	**$**	**52,695**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375910	**POLICE CASINO**							
44375910	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 91,771	$ -	$ 69,560	$ -	$ -	-100.00%
44375910	431050	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ -	
44375910	437050	OTHER RENTAL	$ -	$ -	$ -	$ -	$ -	
44375910	439098	COMPUTER SOFTWARE	$ -	$ -	$ -	$ -	$ -	
44375910	445020	MOTOR EQUIPMENT	$ 42,220	$ -	$ -	$ -	$ 1,195,928	
44375910	445050	OTHER MACH/EQUIPMENT	$ 652,408	$ 59,619	$ -	$ 135,264	$ -	
TOTAL	**POLICE CASINO**		**$ 786,399**	**$ 59,619**	**$ 69,560**	**$ 135,264**	**$ 1,195,928**	**1619.28%**

Public Health and Safety

Department: Police Department
Director: Chief Phil Smith

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
01602-24	VEHICLE LEASE - 40 VEHICLES WITH SETUP 2024 last payment 12/2028	O	$ 770,528.00	PSLIT	$ 770,528.00	CAS	44375910-445020	$ 770,528.00	$ 770,528.00	$ -	$ 3,082,112
01602-25	2025 Vehicle Lease (21 vehicles) last payment 1/2028	O	$ 212,700.00		$ 425,400.00	CAS	44375910-445020	$ 425,400.00	$ 212,700.00		
01680	Body Worn - Body Cam Equip/Software Contract (5 yr) - Last Pmt 2024	O	$ 442,000.00	PSLIT	$ 360,000.00	PSLIT	22401901-445050	$ 360,000.00	$ 360,000.00	$ 360,000.00	$ 1,882,000
01679	Taser Refresh (5 yr)	O	$ 164,880.00	PSLIT	$ 220,956.05	PSLIT	22401901-445050	$ 220,956.05	$ 220,956.05	$ 220,956.05	$ 1,048,704
01640	Safety Vests - Refresh (65)	O	$ 105,060.00	PSLIT	$ 141,000.00	PSLIT	22401901-423030	$ 160,000.00	$ 180,000.00	$ 200,000.00	$ 786,060
	Avon Protection c50 First Responder Kit FOR 250 KITS - Refresh 50 per year thru 2030	N	$ -		$ 42,500.00	PSLIT	22401901-423030	$ 42,500.00	$ 42,500.00	$ 42,500.00	$ 170,000
01661	Small Equipment	O	$ 50,000.00	PSLIT	$ 50,000.00	PSLIT	22401901-423030	$ 65,000.00	$ 70,000.00	$ 75,000.00	$ 310,000
01632	Crime Fighting Equipment	O	$ 50,000.00	PSLIT	$ 50,000.00	PSLIT	22401901-445050	$ 90,000.00	$ 95,000.00	$ 100,000.00	$ 385,000
01680	K9 Officer (2)	O	$ 18,000.00	PSLIT	$ 23,000.00	PSLIT	22401901-445050	$ 23,000.00	$ 23,000.00	$ 23,000.00	$ 110,000
01678	Portable Radios (15)	O	$ 124,035.00	PSLIT	$ 120,000.00	PSLIT	22401901-423030	$ 190,800.00	$ 160,000.00	$ 160,000.00	$ 754,835
	Motorcycles - refresh 2 annully	O			$ 20,000.00	PSLIT	22401901-445020	$ 24,000.00	$ 28,800.00	$ 34,560.00	$ 107,360
	Police Vehicles w/Equipment Setup - Qty of 20	N			$ 340,000.00	PSLIT	22401901-445020	$ 340,000.00	$ 340,000.00	$ 340,000.00	$ 1,360,000
	Surviellance Vehicles for JTF - Qty 3 - Lease	N			$ 15,000.00	PSLIT	22401901-445020		$ 42,000.00		$ 57,000
	Command Vehicle	N			$ -	PSLIT	22401901-445020				
	Used Undercover Van	N			$ 15,000.00	PSLIT	22401901-445020				
	SWAT Support Truck 3/4 Ton 4 wheel drive crew cab, long bed	N			$ 85,000.00	PSLIT	22401901-445020				
	Bomb Respone Truck	N			$ -	PSLIT	22401901-445020				
	Lenco Bearcat	N			$ -	PSLIT	22401901-445020				
01683	ANDROS F6/A BOMB ROBOT	C	$ 250,000.00	PSLIT							$ 250,000
	Department Total		**$ 1,937,203.00**		**$ 2,678,384.05**			**$ 2,712,184.05**	**$ 2,545,484.05**	**$ 1,556,016.05**	**$ 8,528,711.20**

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11012001		**POLICE MERIT**						
11012001	411015	BOARD MEMBER	$ 6,396	$ 6,396	$ 6,400	$ 3,198	$ 6,400	0.0%
11012001	413010	SOCIAL SECURITY	$ 490	$ 490	$ 490	$ 245	$ 480	-2.0%
		Total Wages and Benefits	$ 6,886	$ 6,886	$ 6,890	$ 3,443	$ 6,880	-0.1%
11012001	421050	OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ 250	
11012001	429000	OTHER SUPPLIES	$ 117	$ 101	$ 5,000	$ 36	$ 2,000	-60.0%
11012001	429002	BOOKS	$ -	$ -	$ -	$ -	$ 250	
		Total Supplies	$ 117	$ 101	$ 5,000	$ 36	$ 2,500	-50.0%
11012001	431050	CONTRACTUAL SERVICES	$ 35,452	$ 21,761	$ 40,000	$ 22,926	$ 67,000	67.5%
11012001	432030	TRAVEL	$ -	$ 10,266	$ 9,650	$ 5,922	$ 9,520	-1.3%
11012001	432040	TELEPHONE	$ 345	$ 377	$ 380	$ 148	$ 400	5.3%
11012001	433010	PRINTING & ADVERTISING	$ -	$ -	$ 2,500	$ 2,641	$ 4,520	80.8%
11012001	434020	LIABILITY INSURANCE	$ 3,738	$ 3,963	$ 4,359	$ 3,269	$ 4,520	3.7%
11012001	437030	OFFICE SPACE RENTAL	$ 44,090	$ 45,937	$ 48,820	$ 24,408	$ 52,400	7.3%
11012001	439090	OTHER SERVICES	$ 27,744	$ 44,012	$ 22,000	$ 1,178	$ 50,200	128.2%
11012001	439091	EDUCATION	$ -	$ 259	$ 500	$ 310	$ 2,000	300.0%
11012001	439098	COMPUTER SOFTWARE	$ 40	$ -	$ -	$ -	$ -	
		Total Services	$ 111,410	$ 126,575	$ 128,209	$ 60,802	$ 190,560	48.6%
TOTAL	**POLICE MERIT EXPENDITURES**		**$ 118,412**	**$ 133,562**	**$ 140,099**	**$ 64,281**	**$ 199,940**	**42.71%**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Police Merit	11012001-431050	Description of Services		
		Pre Employment Exams/Drug Screens	$	42,000
		Psychological Testing for Applicants	$	25,000
			TOTAL	**$ 67,000**

2026 Other Services by Department

Police Merit	11012001-439090	Description of Services		
		Testing Supplies	$	45,000
		Facilities Usage	$	3,200
		Merit badges	$	2,000
			TOTAL	**$ 50,200**

CITY OF EVANSVILLE - 2026 LOCAL LAW ENFORCEMENT TRAINING FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22281905	**LOCAL LAW ENFORCEMENT TRAINING**							
22281905	337000	GRANT	$ 3,547	$ 3,912	$ 5,000	$ -	$ 5,000	0.0%
22281905	341011	3% COURT FEES	$ 35,055	$ 60,024	$ 50,000	$ 24,149	$ 30,000	-40.0%
22281905	342010	ACCIDENT REPORT COPIES	$ 78,253	$ 55,974	$ 75,000	$ 44,453	$ 55,400	-26.1%
22281905	351007	VEHICLE INSPECTION FEES	$ 3,410	$ 3,453	$ 1,582	$ 1,582	$ 3,000	89.6%
22281905	351009	INFRACTION PROGRAM FEES	$ 3,180	$ 4,173	$ 6,032	$ 1,032	$ 2,800	-53.6%
22281905	351021	SWILEA - TRAINING FEES	$ 53,205	$ 13,425	$ 20,000	$ 7,548	$ 20,000	0.0%
22281905	360000	MISCELLANEOUS REVENUES	$ 25,287	$ 19,184	$ 7,600	$ 28	$ 5,000	-34.2%
22281905	360001	SIEZED GUN SALES	$ -	$ -	$ 26,320	$ 26,320	$ 30,000	14.0%
22281905	391000	INTERFUND TRANSFER	$ -	$ 1,820	$ -	$ -	$ -	
22281905	399002	REIMBURSEMENTS	$ -	$ 14,533	$ -	$ -	$ 1,000	
TOTAL	**LOCAL LAW ENFORCEMENT TRAIN. REVENUE**		$ 201,937	$ 176,498	$ 191,534	$ 105,112	$ 152,200	-20.5%
22281905	423023	SWILEA - SMALL TOOLS & MINOR EQUIP	$ -	$ 1,453	$ 10,000	$ 7,730	$ 10,000	0.0%
22281905	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ 277	$ 24,217	$ 7,052	$ 11,000	-54.6%
22281905	429000	OTHER SUPPLIES	$ 3,773	$ 4,695	$ 6,000	$ 865	$ 6,000	0.0%
22281905	429001	UNIFORMS & ACCESSORIES	$ -	$ -	$ -	$ -	$ 10,000	
22281905	429010	SWILEA - OTHER SUPPLIES	$ 2,051	$ 47,699	$ 10,000	$ 19,472	$ 10,000	0.0%
22281905	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 2,000	$ -	$ 2,500	25.0%
22281905	439010	REFUNDS AWARDS INDEMNITIES	$ -	$ -	$ -	$ -	$ -	
22281905	439090	OTHER SERVICES	$ 141,372	$ 181,857	$ 200,000	$ 104,286	$ 210,000	5.0%
22281905	439091	EDUCATION	$ 33,920	$ 21,540	$ 50,000	$ 7,367	$ 50,000	0.0%
22281905	439098	COMPUTER SOFTWARE	$ -	$ -	$ -	$ -	$ 20,000	
TOTAL	**LOCAL LAW ENFORCE. TRAIN. EXPENDITURES**		**$ 181,116**	**$ 257,521**	**$ 302,217**	**$ 146,772**	**$ 329,500**	9.0%
TOTAL	**LOCAL LAW ENFORCEMENT NET**		**$ 20,821**	**$ (81,023)**	**$ (110,683)**	**$ (41,660)**	**$ (177,300)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Local Law Enforcement	22281905-431050	Description of Service		
		Training Costs	$	2,500
			$	**2,500**

2026 Other Services by Department

Local Law Enforcement Cont.	22281905-439090	Description of Services		
		Training Costs	$	140,000
		Travel Expenses	$	70,000
			TOTAL **$**	**210,000**

CITY OF EVANSVILLE - 2026 PUBLIC SAFETY LOCAL INCOME TAX FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
PUBLIC SAFETY LIT								
22402101	391000	INTERFUND TRANSFER	$ -	$ -	$ 1,500,000	$ 1,500,000	$ -	-100.0%
22408001	312012	TAX INCREM LIT PUBLIC SAFETY	$ 6,079,368	$ 6,521,717	$ 6,880,000	$ 3,833,650	$ 7,021,000	2.0%
22408001	361000	INTEREST INCOME	$ 227,652	$ 185,217	$ 90,391	$ 97,973	$ 150,000	65.9%
22408001	393040	NOTES RECEIVABLE	$ -	$ 2,675,707	$ -	$ -	$ -	
TOTAL	**FIRE PENSION REVENUE**		**$ 6,307,020**	**$ 9,382,641**	**$ 8,470,391**	**$ 5,431,623**	**$ 7,171,000**	-15.3%
PUBLIC SAFETY POLICE EXPENDITURES								
22401901	423030	SMALL TOOL & MINOR EQUIPMENT	$ -	$ 129,879	$ 1,002,828	$ 171,258	$ 353,500	-64.7%
22401901	445020	MOTOR EQUIPMENT	$ -	$ 791,512	$ 500,000	$ 692,498	$ -	-100.0%
22401901	445050	OTHER MACH/EQUIPMENT	$ -	$ 720,447	$ 2,644,000	$ 684,408	$ 1,128,956	-57.3%
PUBLIC SAFETY POLICE EXPENDITURES			**$ -**	**$ 1,641,838**	**$ 4,146,828**	**$ 1,548,164**	**$ 1,482,456**	-64.3%
PUBLIC SAFETY FIRE EXPENDITURES								
22402101	423030	SMALL TOOL & MINOR EQUIPMENT	$ -	$ 215,867	$ -	$ 879,597	$ 366,500	
22402101	436010	REPAIRS & MAINTENANCE	$ -	$ -	$ -	$ 96,874	$ 250,000	
22402101	439090	OTHER SERVICES	$ -	$ 19,254	$ -	$ 179,809	$ -	
22402101	445020	MOTOR EQUIPMENT	$ 186,963	$ 779,925	$ -	$ 1,321,291	$ 32,000	
PUBLIC SAFETY FIRE EXPENDITURES			**$ 186,963**	**$ 1,015,046**	**$ -**	**$ 2,477,571**	**$ 648,500**	
22408801	**LOCAL INCOME TAX - PUBLIC SAFETY**							
22408801	452000	INTERFUND TRANSFERS	$ 5,627,799	$ 5,600,000	$ 4,800,000	$ 2,400,000	$ 4,800,000	0.0%
			$ 5,627,799	$ 5,600,000	$ 4,800,000	$ 2,400,000	$ 4,800,000	0.0%
TOTAL	**PS LOCAL INCOME TAX EXPENDITURES**		**$ 5,814,762**	**$ 8,256,884**	**$ 8,946,828**	**$ 6,425,735**	**$ 6,930,956**	**-22.5%**
TOTAL	**FIRE PENSION NET**		**$ 492,258**	**$ 1,125,757**	**$ (476,437)**	**$ (994,112)**	**$ 240,044**	

CITY OF EVANSVILLE - 2026 POLICE PENSION FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
		POLICE PENSION FUND						
88023601	335061	STATE SUBSIDY	$ 6,055,023	$ 5,788,896	$ 5,788,000	$ 2,989,037	$ 5,788,000	0.0%
88023601	360000	MISCELLANEOUS REVENUES	$ -	$ 1,108	$ 2,671	$ 2,671	$ -	-100.0%
88023601	361000	INTEREST INCOME	$ 197,280	$ 270,507	$ 206,000	$ 82,378	$ 160,000	-22.3%
TOTAL	**POLICE PENSION REVENUE**		**$ 6,252,303**	**$ 6,060,511**	**$ 5,996,671**	**$ 3,074,086**	**$ 5,948,000**	-0.8%
88023601	411013	FULL TIME SALARIES	$ 16,902	$ 19,707	$ 19,430	$ 11,436	$ 23,790	22.4%
88023601	413010	SOCIAL SECURITY	$ 1,293	$ 1,508	$ 1,490	$ 875	$ 1,820	22.1%
		Total Wages and Benefits	$ 18,195	$ 21,215	$ 20,920	$ 12,311	$ 25,610	22.4%
88023601	421050	OFFICE SUPPLIES	$ -	$ 13	$ 500	$ -	$ 500	0.0%
88023601	423030	SMALL TOOL & MINOR EQUIPMENT	$ -	$ 40	$ 500	$ -	$ 500	0.0%
		Total Supplies	$ -	$ 53	$ 1,000	$ -	$ 1,000	0.0%
88023601	431050	CONTRACTUAL SERVICES	$ 4,705	$ 3,500	$ 3,500	$ 3,500	$ 3,500	0.0%
88023601	432020	POSTAGE	$ 1,845	$ 2,020	$ 2,800	$ 926	$ 2,800	0.0%
88023601	439019	COVERTED RETIREES AND SPOUSES	$ 1,119,730	$ 1,131,204	$ 1,265,700	$ 560,704	$ 1,125,000	-11.1%
88023601	439026	RETIREES AND SPOUSES	$ 4,702,599	$ 4,677,558	$ 5,070,500	$ 2,417,310	$ 4,850,000	-4.3%
88023601	439028	DEPENDENT	$ 29,292	$ 30,609	$ 30,024	$ 16,376	$ 35,000	16.6%
88023601	439029	DEATH BENEFITS	$ 84,000	$ 60,000	$ 86,000	$ 24,000	$ 86,000	0.0%
		Total Services	$ 5,942,171	$ 5,904,891	$ 6,458,524	$ 3,022,816	$ 6,102,300	-5.5%
88023601	459050	PENALTY & INTEREST EXPENSE	$ 3,944	$ -	$ -	$ -	$ -	
		Total Debt and Other	$ 3,944	$ -	$ -	$ -	$ -	
TOTAL	**POLICE PENSION EXPENSES**		**$ 5,964,310**	**$ 5,926,159**	**$ 6,480,444**	**$ 3,035,127**	**$ 6,128,910**	**-5.4%**
TOTAL	**POLICE PENSION NET**		**$ 287,993**	**$ 134,352**	**$ (483,773)**	**$ 38,959**	**$ (180,910)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Police Pension	88023601-431050	Description of Services		
		Financial Audit	$	3,500
			$	**3,500**



People: $38,412,434

Operating: $2,592,248

Capital: $0

$41M

Evansville Fire Department

The number one mission of the Evansville Fire Department is emergency response; it is the reason for the department's existence. Our fire department's duty is to protect and serve our community by providing professional and compassionate emergency response, fire prevention, and public safety education, with a commitment to excellence, integrity, and community partnership. The top priority is delivering the highest quality emergency response and public safety service in the most cost-responsible manner.

SERVICE OUTCOMES

2024

43 Advanced level training/certifications offered and attended by our firefighters

Expanded Respiratory Protection Program

Restructured department hierarchy to align with current national standards

2025

Placed two new engine companies into service (Engine 14 and Engine 5), with a third arriving soon (Engine 2)

Reduced first unit arrival (1 fire truck) and full alarm assignment arrival times (5 fire trucks) by 25% through apparatus relocations and updated deployment protocols

Implemented our Incident Safety Officer program to reduce fireground injuries and lost worktime



2026 GOALS & OPPORTUNITIES

ADDING AMBULANCE TRANSPORTATION TO TOP-LEVEL EMS CARE STARTING JULY 1, 2026

PLACE TWO ENGINE COMPANIES, ONE LADDER COMPANY, AND ONE RESCUE COMPANY INTO SERVICE

OVERSEE CONSTRUCTION OF A NEW EASTSIDE FIRE STATION

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11012101	**FIRE**							
11012101	331020	FEDERAL GRT PUBLIC SAFE	$ 10,900	$ -	$ 310	$ 310	$ -	-100.0%
11012101	334020	STATE GRT PUB SAFE	$ 58,107	$ 35,000	$ 100,000	$ 66,800	$ -	-100.0%
11012101	337000	GRANT	$ -	$ -	$ 15,000	$ 7,500	$ -	-100.0%
11012101	341000	CHARGES FOR SERVICE	$ 662	$ 1,494	$ 603	$ 603	$ -	-100.0%
11012101	342060	FIRE CONTRACTS	$ 291,193	$ 239,013	$ 211,934	$ 111,557	$ 211,934	0.0%
11012101	342070	FIRE HAZMAT CLEANUP	$ 17,883	$ 42,376	$ 141,028	$ 141,028	$ 140,000	-0.7%
11012101	360000	MISCELLANEOUS REVENUES	$ 21,640	$ 15,667	$ 8,000	$ 6,138	$ 13,500	68.8%
11012101	391000	INTERFUND TRANSFERS	$ 2,765,926	$ 2,800,000	$ 2,400,000	$ 1,200,000	$ 2,400,000	0.0%
11012101	392000	SALES OF SURPLUS PROPERTY	$ 16,312	$ 1,819	$ 1,000	$ 401	$ 1,000	0.0%
11012101	399002	REIMBURSEMENTS	$ 68,876	$ 13,951	$ 10,000	$ 7,705	$ 13,000	30.0%
TOTAL	**FIRE REVENUE**		**$ 3,251,499**	**$ 3,149,320**	**$ 2,887,875**	**$ 1,542,042**	**$ 2,779,434**	**-3.8%**
11012101	411011	DEPARTMENT HEAD	$ 150,296	$ 125,612	$ 138,860	$ 69,321	$ 141,580	2.0%
11012101	411012	DEPARTMENT HEAD ASSISTANT	$ 92,312	$ 52,197	$ 125,600	$ -	$ -	-100.0%
11012101	411013	FULL TIME SALARIES	$ 17,550,073	$ 19,563,998	$ 22,339,880	$ 11,374,518	$ 24,036,953	7.6%
11012101	411500	OTHER	$ 2,717,928	$ 1,230,167	$ 1,036,350	$ 932,605	$ 1,036,290	0.0%
11012101	411600	OVERTIME	$ 254,117	$ 228,524	$ 631,300	$ 119,301	$ 650,000	3.0%
11012101	413010	SOCIAL SECURITY	$ 323,814	$ 346,214	$ 377,798	$ 194,648	$ 404,970	7.2%
11012101	413030	PUBLIC EMP RETIREMENT	$ 4,040,234	$ 4,371,785	$ 4,799,930	$ 2,662,798	$ 5,119,000	6.6%
11012101	413040	UNEMPLOYMENT	$ 21,150	$ 33,960	$ 33,960	$ 33,960	$ 51,223	50.8%
11012101	413050	HEALTH INSURANCE	$ 7,034,100	$ 8,674,827	$ 6,621,360	$ 5,305,748	$ 6,452,400	-2.6%
11012101	413060	LIFE INSURANCE	$ 53,285	$ 52,371	$ 55,468	$ 26,357	$ 51,570	-7.0%
11012101	413070	CLOTHING ALLOWANCE	$ 322,264	$ 311,775	$ 334,800	$ 168,164	$ 362,100	8.2%
11012101	413080	TEAMSTER SCHOLARSHIP	$ 910	$ 858	$ 910	$ 365	$ 757	-16.8%
11012101	413110	OTHER EMPLOYEE BENEFITS	$ 86,811	$ 88,287	$ 90,000	$ 6,030	$ 90,000	0.0%
		Total Wages and Benefits	$ 32,647,294	$ 35,080,575	$ 36,586,216	$ 20,893,815	$ 38,396,843	4.9%
11012101	421050	OFFICE SUPPLIES	$ 1,161	$ 1,141	$ 1,000	$ 487	$ 1,000	0.0%
11012101	422020	GARAGE AND MOTOR	$ 218,169	$ 193,481	$ 215,500	$ 100,370	$ 220,000	2.1%
11012101	423020	REPAIR PARTS	$ 73,156	$ 84,372	$ 85,000	$ 58,761	$ 85,000	0.0%
11012101	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 22,584	$ 51,521	$ 107,118	$ 52,110	$ 30,000	-72.0%
11012101	423135	OTHER MATERIALS	$ 14,655	$ 15,690	$ 18,000	$ 6,513	$ 18,000	0.0%
11012101	429000	OTHER SUPPLIES	$ 22,414	$ 31,088	$ 26,250	$ 18,110	$ 30,000	14.3%
11012101	429001	UNIFORMS & ACCESSORIES	$ 16,671	$ 24,908	$ 25,000	$ 14,901	$ 25,000	0.0%
		Total Supplies	$ 368,810	$ 402,201	$ 477,868	$ 251,252	$ 409,000	-14.4%
11012101	431050	CONTRACTUAL SERVICES	$ 42,183	$ 45,206	$ 90,492	$ 52,841	$ 96,147	6.2%
11012101	431082	PHYSICALS	$ 176,099	$ 169,145	$ 178,352	$ 174,120	$ 210,820	18.2%
11012101	431083	WELLNESS	$ 28,614	$ 24,565	$ 25,170	$ 11,176	$ 25,168	0.0%
11012101	432020	POSTAGE	$ 1,028	$ 627	$ 1,200	$ 95	$ 1,200	0.0%
11012101	432030	TRAVEL	$ 13,008	$ 5,954	$ 13,500	$ 5,700	$ 15,000	11.1%
11012101	432040	TELEPHONE	$ 35,187	$ 38,462	$ 38,400	$ 23,867	$ 45,300	18.0%
11012101	433010	PRINTING & ADVERTISING	$ 308	$ 292	$ 1,000	$ 682	$ 500	-50.0%
11012101	434010	WORKMEN'S COMPENSATION	$ 741,123	$ 720,495	$ 750,604	$ 375,302	$ 595,000	-20.7%
11012101	434020	LIABILITY INSURANCE	$ 433,036	$ 459,018	$ 504,920	$ 378,690	$ 522,600	3.5%
11012101	435010	ELECTRIC SERVICES	$ 125,947	$ 135,025	$ 143,000	$ 62,155	$ 169,000	18.2%
11012101	435020	GAS SERVICES	$ 40,044	$ 37,112	$ 53,550	$ 36,307	$ 59,585	11.3%
11012101	435040	WATER SERVICES	$ 51,448	$ 49,897	$ 52,000	$ 29,385	$ 61,800	18.8%
11012101	436010	REPAIRS & MAINTENANCE	$ 51,464	$ 42,203	$ 66,624	$ 45,756	$ 50,000	-25.0%
11012101	438010	PRINCIPAL-ESG	$ 30,141	$ 23,991	$ 23,991	$ 11,996	$ 23,991	0.0%
11012101	439010	REFUNDS AWARDS INDEMNITIES	$ -	$ 492	$ 1,026	$ 1,026	$ 1,000	-2.5%
11012101	439031	SUBSCRIPTIONS	$ 2,280	$ 3,749	$ 4,500	$ 3,931	$ 4,135	-8.1%
11012101	439050	GRANTS AND SUBSIDIES	$ -	$ -	$ 35,000	$ -	$ -	-100.0%
11012101	439090	OTHER SERVICES	$ 14,642	$ 24,621	$ 64,097	$ 51,562	$ 37,742	-41.1%
11012101	439091	EDUCATION	$ 9,830	$ 13,459	$ 16,500	$ 6,928	$ 30,000	81.8%
11012101	439094	LICENSES	$ 45	$ 135	$ 165	$ 75	$ 60	-63.6%
11012101	439098	COMPUTER SOFTWARE	$ 172,551	$ 101,502	$ 139,864	$ 44,383	$ 152,080	8.7%
		Total Services	$ 1,968,977	$ 1,895,950	$ 2,203,955	$ 1,315,977	$ 2,101,128	-4.7%
11012101	444050	OTHER IMPROVEMENTS	$ 134,204	$ -	$ -	$ -	$ -	
11012101	445020	MOTOR EQUIPMENT	$ 8,175	$ 219,996	$ 10,000	$ 10,000	$ -	-100.0%
		Total Capital	$ 142,379	$ 219,996	$ 10,000	$ 10,000	$ -	-100.0%
TOTAL	**FIRE EXPENDITURES**		**$ 35,127,461**	**$ 37,598,722**	**$ 39,278,039**	**$ 22,471,044**	**$ 40,906,971**	**4.15%**
		FIRE NET	**$ (31,875,962)**	**$ (34,449,402)**	**$ (36,390,164)**	**$ (20,929,002)**	**$ (38,127,537)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Fire	11012101-431050	Description of Services		
		Dive Rescue Equipment Maintenance	$	4,500
		Uniform Rental Service	$	11,000
		Dumpster Service	$	6,300
		Maintenance of Exercise Station Equipment	$	4,012
		Chaplain Services	$	1,000
		Testing Maintenane & Calibration Servicse (FIT)	$	4,500
		Security Service at Administration Building	$	4,460
		Suppressions Systems, Extinguishers, Backflow	$	4,000
		Maintenance of Bay Doors	$	3,375
		Hose testing	$	35,000
		Fit Testing Maintenance & Calibrations	$	18,000
		TOTAL	**$**	**96,147**

2026 Other Services by Department

Fire	11012101-439090	Description of Services		
		Oxygen Service for Trucks	$	1,300
		SCBA annaul posiechekc	$	1,300
		EMT Testing Reimbursements	$	1,872
		Tank Residue Inspection	$	17,000
		Employment Screening	$	720
		Dive Recertification	$	100
		Hydrotesting of SCBA Cylinders	$	5,250
		Engineering/Structural Reports	$	5,000
		Oxygen Tank Refill & Maintenance of Hydro Cylinders	$	200
		Preventative maintenance for lift	$	1,200
		Parts washer services & recycle	$	600
		Aerial Testing	$	3,200
		TOTAL	**$**	**37,742**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375911	**FIRE CASINO**							
44375911	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 47,490	$ -	$ -	$ -	$ -	
44375911	431050	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ -	
44375911	436010	REPAIRS & MAINTENANCE	$ -	$ 85,192	$ -	$ -	$ -	
44375911	438020	BOND INTEREST	$ 30,000	$ -	$ -	$ -	$ -	
44375911	439090	OTHER SERVICES	$ -	$ -	$ -	$ -	$ -	
44375911	439098	COMPUTER SOFTWARE	$ -	$ -	$ -	$ -	$ -	
44375911	443000	BUILDINGS	$ 205,000	$ -	$ 375,000	$ -	$ -	-100.00%
44375911	444050	OTHER IMPROVEMENTS	$ 196,000	$ -	$ -	$ -	$ -	
44375911	445010	FURNITURE AND FIXTURES	$ -	$ -	$ -	$ -	$ -	
44375911	445020	MOTOR EQUIPMENT	$ 400,000	$ -	$ -	$ 945,000	$ 823,150	
44375911	445050	OTHER MACH/EQUIPMENT	$ 91,563	$ 89,069	$ -	$ -	$ -	
44375911	452000	INTERFUND TRANSFER	$ -	$ -	$ 1,500,000	$ 1,500,000	$ -	-100.00%
TOTAL		**FIRE CASINO**	**$ 970,053**	**$ 174,261**	**$ 1,875,000**	**$ 2,445,000**	**$ 823,150**	**-56.10%**

Public Health and Safety

Department: Fire Department
Director: Chief Anthony Knight

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
1848-23	Fire Truck Lease - 1 Quint, 2 Engines (Last pmt 2034)	O	$ 374,000	PSLIT	$ 374,000	CAS	44375911-445020	$ 374,000	$ 374,000	$ 374,000	$ 1,870,000
01849	Fire Station - Principal	O	$ 350,000	Bond	$ 375,000	TIF	44492101-438010	$ 395,000	$ 415,000	$ 435,000	$ 1,970,000
01849	Fire Station - Interest	O	$ 361,881	Bond	$ 331,125	TIF	44492101-438020	$ 312,125	$ 292,125	$ 271,125	$ 1,568,381
01821	Station House Furniture (Contractual)	O	$ 7,500	PSLIT	$ 7,500	PSLIT	22402101-423030	$ 7,500	$ 7,500	$ 7,500	$ 37,500
01852	Station House Exercise Equip (Contractual)	N			$ 5,000	PSLIT	22402101-423030	$ 5,000	$ 5,000	$ 5,000	$ 20,000
01842	Quartermaster OSHA Mandate 1910.132	O	$ 205,328	PSLIT	$ 210,000	PSLIT	22402101-423030	$ 216,300	$ 222,789	$ 229,473	$ 1,083,890
01847	Air Cylinders/Airpacks OSHA Mandate 1910.132	O	$ 30,000	PSLIT	$ 30,000	PSLIT	22402101-423030	$ 30,900	$ 31,827	$ 32,782	$ 155,509
01833	Dive Rescue Equipment OSHA Mandate 1910.424	O	$ 10,000	PSLIT	$ 12,000	PSLIT	22402101-423030	$ 12,360	$ 12,731	$ 13,113	$ 60,204
01820	Specialty Rescue Equipment OSHA Mandate 1910,120 & 1910,146	O	$ 40,000	PSLIT	$ 42,000	PSLIT	22402101-423030	$ 43,260	$ 44,558	$ 45,895	$ 215,713
01804	Station Maintenance/Repairs	O	$ 500,000	PSLIT	$ 250,000	PSLIT	22402101-436010	$ 535,600	$ 551,668	$ 568,218	$ 2,405,486
01802	Apparatus Equipment	O	$ 60,000	PSLIT	$ 60,000	PSLIT	22402101-423030	$ 61,800	$ 63,654	$ 65,564	$ 311,018
01848-25	Fire Truck - 1 Rescue, 1 Engine (equipped)	O	$ 1,999,999	PSLIT							$ 1,999,999
NEW	QuantiFit 2 Package (Resp Fit Test Machine) OSHA 1910.120	N			$ 32,000	PSLIT	22402101-445020				
NEW	Rescue/Firefighter Boat Contingent on Grant Award	N	$ -		$ 449,150	CAS	44375911-445020	$ -	$ -	$ 500,000	$ 949,150
	Tow Vehicle	N			$ -	PSLIT	22402101-445020				
NEW	2 Fire Stations (20 yr BOT)	N	$ -					$ 400,000	$ 800,000	$ 800,000	$ 2,000,000
NEW	Fire Truck Lease - 1 Engine	N	$ -					$ 333,000	$ 333,000	$ 333,000	$ 999,000
NEW	Fire Truck Lease - 1 Engine	N	$ -						$ 333,000	$ 333,000	$ 666,000
New	Fire Truck Lease - 1 Engine									$ 1,000,000	$ 1,000,000
01850	Command Vehicles (6 vehicles needed)	C	$ 240,000	PSLIT							$ 240,000
01850	Staff Vehicles	C	$ 30,000	PSLIT							$ 30,000
01851	Portable Radios	C	$ 650,000	PSLIT							$ 650,000
	Department Total		**$ 4,858,708**		**$ 2,177,775**			**$ 2,726,845**	**$ 3,486,852**	**$ 5,013,670**	**$ 12,823,469**

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11012501	**FIRE MERIT**							
11012501	411015	BOARD MEMBER	$ 10,660	$ 10,660	$ 10,660	$ 4,619	$ 10,660	0.0%
11012501	413010	SOCIAL SECURITY	$ 816	$ 816	$ 820	$ 353	$ 820	0.0%
		Total Wages and Benefits	$ 11,476	$ 11,476	$ 11,480	$ 4,972	$ 11,480	0.0%
11012501	421050	OFFICE SUPPLIES	$ -	$ -	$ 50	$ 14	$ 100	100.0%
11012501	429000	OTHER SUPPLIES	$ 819	$ 1,614	$ 2,100	$ 215	$ 1,400	-33.3%
11012501	429000	UNIFORMS & ACCESSORIES	$ -	$ -	$ -	$ -	$ 1,600	
		Total Supplies	$ 819	$ 1,614	$ 2,150	$ 229	$ 3,100	44.2%
11012501	431050	CONTRACTUAL SERVICES	$ 18,545	$ 41,450	$ 42,000	$ 9,450	$ 60,000	42.9%
11012501	432020	POSTAGE	$ 1	$ 13	$ 25	$ -	$ -	-100.0%
11012501	433010	PRINTING & ADVERTISING	$ 5,862	$ 1,000	$ 5,300	$ 4,030	$ 3,000	-43.4%
11012501	434020	LIABILITY INSURANCE	$ 4,985	$ 5,284	$ 5,820	$ 4,365	$ 6,020	3.4%
11012501	439090	OTHER SERVICES	$ 896	$ 564	$ 31,500	$ 7,060	$ 10,000	-68.3%
		Total Services	$ 30,289	$ 48,311	$ 84,645	$ 24,905	$ 79,020	-6.6%
TOTAL	**FIRE MERIT EXPENDITURES**		**$ 42,584**	**$ 61,401**	**$ 98,275**	**$ 30,106**	**$ 93,600**	**-4.76%**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Fire Merit	11012501-431050	Description of Services		
		Promotional Testing	$	60,000
			$	**60,000**

2026 Other Services by Department

Fire Merit	11012501-439090	Description of Services		
		Career Fair and Recuitment	$	10,000
			$	**10,000**

CITY OF EVANSVILLE - 2026 PUBLIC SAFETY LOCAL INCOME TAX FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
PUBLIC SAFETY LIT								
22402101	391000	INTERFUND TRANSFER	$ -	$ -	$ 1,500,000	$ 1,500,000	$ -	-100.0%
22408001	312012	TAX INCREM LIT PUBLIC SAFETY	$ 6,079,368	$ 6,521,717	$ 6,880,000	$ 3,833,650	$ 7,021,000	2.0%
22408001	361000	INTEREST INCOME	$ 227,652	$ 185,217	$ 90,391	$ 97,973	$ 150,000	65.9%
22408001	393040	NOTES RECEIVABLE	$ -	$ 2,675,707	$ -	$ -	$ -	
TOTAL	**FIRE PENSION REVENUE**		**$ 6,307,020**	**$ 9,382,641**	**$ 8,470,391**	**$ 5,431,623**	**$ 7,171,000**	-15.3%
PUBLIC SAFETY POLICE EXPENDITURES								
22401901	423030	SMALL TOOL & MINOR EQUIPMENT	$ -	$ 129,879	$ 1,002,828	$ 171,258	$ 353,500	-64.7%
22401901	445020	MOTOR EQUIPMENT	$ -	$ 791,512	$ 500,000	$ 692,498	$ -	-100.0%
22401901	445050	OTHER MACH/EQUIPMENT	$ -	$ 720,447	$ 2,644,000	$ 684,408	$ 1,128,956	-57.3%
PUBLIC SAFETY POLICE EXPENDITURES			**$ -**	**$ 1,641,838**	**$ 4,146,828**	**$ 1,548,164**	**$ 1,482,456**	-64.3%
PUBLIC SAFETY FIRE EXPENDITURES								
22402101	423030	SMALL TOOL & MINOR EQUIPMENT	$ -	$ 215,867	$ -	$ 879,597	$ 366,500	
22402101	436010	REPAIRS & MAINTENANCE	$ -	$ -	$ -	$ 96,874	$ 250,000	
22402101	439090	OTHER SERVICES	$ -	$ 19,254	$ -	$ 179,809	$ -	
22402101	445020	MOTOR EQUIPMENT	$ 186,963	$ 779,925	$ -	$ 1,321,291	$ 32,000	
PUBLIC SAFETY FIRE EXPENDITURES			**$ 186,963**	**$ 1,015,046**	**$ -**	**$ 2,477,571**	**$ 648,500**	
22408801	**LOCAL INCOME TAX - PUBLIC SAFETY**							
22408801	452000	INTERFUND TRANSFERS	$ 5,627,799	$ 5,600,000	$ 4,800,000	$ 2,400,000	$ 4,800,000	0.0%
			$ 5,627,799	$ 5,600,000	$ 4,800,000	$ 2,400,000	$ 4,800,000	0.0%
TOTAL	**PS LOCAL INCOME TAX EXPENDITURES**		**$ 5,814,762**	**$ 8,256,884**	**$ 8,946,828**	**$ 6,425,735**	**$ 6,930,956**	**-22.5%**
TOTAL	**FIRE PENSION NET**		**$ 492,258**	**$ 1,125,757**	**$ (476,437)**	**$ (994,112)**	**$ 240,044**	

CITY OF EVANSVILLE - 2026 FIRE PENSION FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
FIRE PENSION FUND								
88013501	335061	STATE SUBSIDY	$ 4,580,674	$ 4,363,164	$ 4,363,000	$ 2,188,942	$ 4,363,000	0.0%
88013501	360000	MISCELLANEOUS REVENUES	$ 1,439	$ -	$ 2,180	$ 2,180	$ -	-100.0%
88013501	361000	INTEREST INCOME	$ 172,672	$ 233,688	$ 168,000	$ 72,419	$ 144,000	-14.3%
TOTAL	**FIRE PENSION REVENUE**		**$ 4,754,785**	**$ 4,596,852**	**$ 4,533,180**	**$ 2,263,541**	**$ 4,507,000**	-0.6%
88013501	411015	BOARD MEMBER	$ 226	$ 135	$ 605	$ 68	$ 700	15.7%
88013501	411500	OTHER	$ 14,857	$ 15,270	$ 15,275	$ 7,635	$ 14,730	
88013501	413010	SOCIAL SECURITY	$ 1,154	$ 1,178	$ 1,220	$ 589	$ 1,200	-1.6%
		Total Wages and Benefits	$ 16,237	$ 16,583	$ 17,100	$ 8,292	$ 16,630	-2.7%
88013501	421050	OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ -	
88013501	423030	SMALL TOOL & MINOR EQUIPMENT	$ -	$ -	$ 1,500	$ -	$ 1,500	0.0%
		Total Supplies	$ -	$ -	$ 1,500	$ -	$ 1,500	0.0%
88013501	431050	CONTRACTUAL SERVICES	$ 4,705	$ 3,535	$ 4,800	$ 4,800	$ 4,800	0.0%
88013501	432020	POSTAGE	$ 1,425	$ 1,479	$ 1,725	$ 846	$ 1,750	1.4%
88013501	432030	TRAVEL	$ -	$ -	$ 200	$ -	$ 200	0.0%
88013501	439020	REGULAR SERVICE	$ 1,732,588	$ 1,609,405	$ 1,689,021	$ 847,124	$ 1,700,000	0.7%
88013501	439021	ELIGIBLE RETIREE	$ 1,002,658	$ 1,025,454	$ 1,040,608	$ 492,658	$ 950,000	-8.7%
88013501	439023	WIDOWS	$ 1,627,319	$ 1,656,150	$ 1,734,562	$ 931,043	$ 1,850,000	6.7%
88013501	439024	DEATH BENEFITS	$ 48,000	$ 36,000	$ 84,000	$ 60,000	$ 84,000	0.0%
88013501	439025	DISABILITY	$ 78,254	$ 81,238	$ 80,692	$ 43,802	$ 90,232	11.8%
		Total Services	$ 4,494,949	$ 4,413,261	$ 4,635,608	$ 2,380,273	$ 4,680,982	1.0%
88013501	459050	PENALTY & INTEREST EXPENSE	$ -	$ -	$ -	$ -	$ -	
		Total Debt and Other	$ -	$ -	$ -	$ -	$ -	
TOTAL	**FIRE PENSION EXPENSES**		**$ 4,511,186**	**$ 4,429,844**	**$ 4,654,208**	**$ 2,388,565**	**$ 4,699,112**	**1.0%**
TOTAL	**FIRE PENSION NET**		**$ 243,599**	**$ 167,008**	**$ (121,028)**	**$ (125,024)**	**$ (192,112)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Fire Pension	88013501-431050	Description of Services		
		Financial Audit	$	4,800
			$	**4,800**



People: $38,412,434

Operating: $2,592,248

Capital: $0

$41M

Ambulance-EMS

The Evansville Fire Department EMS Division is a city-run emergency medical service dedicated to delivering rapid, professional, and compassionate pre-hospital care. Operating as part of the fire department, our EMS crews provide 24/7 advanced life support, emergency transport, and community-based medical response for the residents and visitors of Evansville. Built on the values of “People First, Mission Always”, we combine the tradition of fire service excellence with modern, patient-centered EMS care to ensure our community receives the highest standard of service when it matters most.

SERVICE OUTCOMES

2024	2025
No city services offered	Detailed feasibility studies
	Plan development and proposals
	Plan implementation



2026 GOALS & OPPORTUNITIES

CONTINUED PLAN IMPLEMENTATION

PURCHASE NECESSARY EQUIPMENT & VEHICLES FOR SERVICE

OPERATIONAL REVIEW AND ADJUSTMENTS AS NEEDED, AND FUTURE PLANNING

GO-LIVE JULY 1, 2026

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11012701		**AMBULANCE**						
11012701	345041	AMBULANCE COLLECTION FEES	$ -	$ -	$ -	$ -	$ 4,160,000	
11012701	345042	DEBT COLLECTION FEES	$ 484	$ 1,397	$ 250	$ -	$ -	-100.0%
TOTAL	**AMBULANCE REVENUE**		**$ 484**	**$ 1,397**	**$ 250**	**$ -**	**$ 4,160,000**	**N/A**
11012701	**AMBULANCE**							
11012701	411013	FULL TIME SALARIES	$ -	$ -	$ -	$ -	$ 2,196,740	
11012701	411400	TEMPORARY SALARIES	$ -	$ -	$ -	$ -	$ 200,000	
11012701	411500	OTHER	$ -	$ -	$ -	$ -	$ 200,000	
11012701	413010	SOCIAL SECURITY	$ -	$ -	$ -	$ -	$ 159,420	
11012701	413030	PUBLIC EMP RETIREMENT	$ -	$ -	$ -	$ -	$ 306,660	
11012701	413040	UNEMPLOYMENT	$ -	$ -	$ -	$ -	$ 8,900	
11012701	413050	HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ 570,000	
11012701	413060	LIFE INSURANCE	$ -	$ -	$ -	$ -	$ 8,740	
11012701	413070	CLOTHING ALLOWANCE	$ -	$ -	$ -	$ -	$ 3,100	
		Total Wages and Benefits	$ -	$ -	$ -	$ -	$ 3,653,560	
11012701	421050	OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ 150	
11012701	422020	GARAGE AND MOTOR	$ -	$ -	$ -	$ -	$ 29,000	
11012701	423020	REPAIR PARTS	$ -	$ -	$ -	$ -	$ 10,000	
11012701	429000	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ 40,000	
11012701	429001	UNIFORMS & ACCESSORIES	$ -	$ -	$ -	$ -	$ 56,000	
		Total Supplies	$ -	$ -	$ -	$ -	$ 135,150	
11012701	431050	CONTRACTUAL SERVICES	$ 131	$ 377	$ -	$ -	$ 48,000	
11012701	432020	POSTAGE	$ -	$ -	$ 500	$ -	$ 600	20.0%
11012701	432040	TELEPHONE	$ -	$ -	$ -	$ -	$ 3,000	
11012701	433010	PRINTING & ADVERTISING	$ -	$ -	$ -	$ -	$ 500	
11012701	434010	WORKMEN'S COMPENSATION	$ -	$ -	$ -	$ -	$ 150,210	
11012701	434020	LIABILITY INSURANCE	$ -	$ -	$ -	$ -	$ 104,520	
11012701	439090	OTHER SERVICES	$ -	$ -	$ -	$ -	$ 5,000	
11012701	439094	LICENSES	$ -	$ -	$ -	$ -	$ 165	
11012701	439098	COMPUTER SOFTWARE	$ -	$ -	$ -	$ -	$ 5,000	
		Total Services	$ 131	$ 377	$ 500	$ -	$ 316,995	63299.0%
TOTAL	**AMBULANCE EXPENDITURES**		**$ 131**	**$ 377**	**$ 500**	**$ -**	**$ 4,105,705**	**821041.00%**
		AMBULANCE NET	**$ 353**	**$ 1,020**	**$ (250)**	**$ -**	**$ 54,295**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Ambulance	11012701-431050	Description of Services		
		Medical Director Service	$	26,000
		Station Alerting software	$	22,000
			TOTAL	**$ 48,000**

2026 Other Services by Department

Ambulance	11012701-439090	Description of Services		
		Oxygen for Trucks	$	5,000
				$ 5,000



People: $272,643

Operating: $137,800

Capital: $140,500

$0.5M

Emergency Management Agency

The Evansville-Vanderburgh County Emergency Management Agency is responsible for the Mitigation, Preparedness, Protection, Response, and Recovery from major emergencies and disasters that would affect the City of Evansville and Vanderburgh County. The purpose of Emergency Management Operations is to provide timely warning and response to an emergency or disaster situation; to save lives, protect property, protect the economic base, and preserve the environment.

SERVICE OUTCOMES

2024

1 Ice Storm

2 Flood Events

7 Tornados

1 Solar Eclipse

2025

As of Aug 2025

1 Ice Storm with Power Outages

2 Flooding Events with Sandbag Distribution

2 Local Disaster Declarations; 1 FEMA Disaster Declaration



2026 GOALS & OPPORTUNITIES

CONTINUE TO PROVIDE COORDINATION AND RECOVERY EFFORTS FOR FUTURE EMERGENCIES/DISASTERS IN EVANSVILLE AREA

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11012301		**EMERGENCY MANAGEMENT**						
11012301	334020	STATE GRT PUB SAF	$ 35,465	$ 34,914	$ 37,400	$ -	$ 35,000	-6.4%
TOTAL	**EMERGENCY MANAGEMENT REVENUE**		**$ 35,465**	**$ 34,914**	**$ 37,400**	**$ -**	**$ 35,000**	**-6.4%**
11012301	411011	DEPARTMENT HEAD	$ 68,154	$ 67,434	$ 71,030	$ 35,490	$ 72,870	2.6%
11012301	411012	DEPARTMENT HEAD ASSISTANT	$ 48,752	$ 48,143	$ 50,970	$ 25,338	$ 52,170	2.4%
11012301	411013	FULL TIME SALARIES	$ 39,410	$ 38,896	$ 40,970	$ 20,439	$ 41,640	1.6%
11012301	413010	SOCIAL SECURITY	$ 11,786	$ 11,948	$ 12,470	$ 6,123	$ 12,750	2.2%
11012301	413030	PUBLIC EMP RETIREMENT	$ 17,783	$ 17,976	$ 20,060	$ 9,251	$ 23,670	18.0%
11012301	413040	UNEMPLOYMENT	$ 225	$ 360	$ 360	$ 360	$ 543	50.8%
11012301	413050	HEALTH INSURANCE	$ 60,414	$ 78,799	$ 73,520	$ 34,817	$ 68,400	-7.0%
11012301	413060	LIFE INSURANCE	$ 587	$ 587	$ 588	$ 294	$ 600	2.0%
		Total Wages and Benefits	$ 247,112	$ 264,143	$ 269,968	$ 132,112	$ 272,643	1.0%
11012301	421050	OFFICE SUPPLIES	$ 491	$ 65	$ 350	$ 310	$ 350	0.0%
11012301	422020	GARAGE AND MOTOR	$ 6,774	$ 5,670	$ 7,500	$ 3,017	$ 7,500	0.0%
11012301	423020	REPAIR PARTS	$ 208	$ 481	$ 600	$ -	$ 600	0.0%
11012301	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ -	$ 350	$ -	$ 350	0.0%
11012301	429000	OTHER SUPPLIES	$ 1,070	$ 115	$ 600	$ -	$ 600	0.0%
11012301	429001	UNIFORMS & ACCESSORIES	$ 340	$ 1,824	$ 1,000	$ 443	$ 1,000	0.0%
		Total Supplies	$ 8,883	$ 8,155	$ 10,400	$ 3,770	$ 10,400	0.0%
11012301	431050	CONTRACTUAL SERVICES	$ 280	$ 335	$ 475	$ 230	$ 500	5.3%
11012301	432030	TRAVEL	$ -	$ -	$ 100	$ -	$ 100	0.0%
11012301	432040	TELEPHONE	$ 1,019	$ 1,017	$ 1,030	$ 511	$ 1,060	2.9%
11012301	434010	WORKMEN'S COMPENSATION	$ 4,128	$ 3,285	$ 3,580	$ 1,790	$ 270	-92.5%
11012301	434020	LIABILITY INSURANCE	$ 6,149	$ 6,518	$ 7,170	$ 5,377	$ 7,430	3.6%
11012301	435010	ELECTRIC SERVICES	$ 12,580	$ 18,325	$ 15,000	$ 15,622	$ 20,000	33.3%
11012301	435020	GAS SERVICES	$ 5,306	$ 9,264	$ 12,000	$ 8,212	$ 15,000	25.0%
11012301	435040	WATER SERVICES	$ 4,324	$ 563	$ 3,400	$ 275	$ 3,400	0.0%
11012301	436010	REPAIRS & MAINTENANCE	$ -	$ 1,171	$ 1,500	$ -	$ 1,500	0.0%
11012301	436020	EQUIPMENT REPAIR/MAINT	$ 63	$ 95	$ 7,000	$ 797	$ 3,500	-50.0%
11012301	437030	OFFICE SPACE RENTAL	$ 46,221	$ 47,871	$ 47,871	$ 21,006	$ 53,130	11.0%
11012301	439090	OTHER SERVICES	$ 14,214	$ 12,156	$ 21,235	$ 9,910	$ 21,510	1.3%
		Total Services	$ 94,284	$ 100,600	$ 120,361	$ 63,730	$ 127,400	5.8%
TOTAL	**EMERGENCY MANAGEMENT EXPENDITURES**		**$ 350,280**	**$ 372,898**	**$ 400,729**	**$ 199,612**	**$ 410,443**	**2.42%**
		EMERGENCY MANAGEMENT NET	**$ (314,815)**	**$ (337,984)**	**$ (363,329)**	**$ (199,612)**	**$ (375,443)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Emergency Management	11012301-431050	Description of Services		
		Dumpster Service	$	500
			$	**500**

2026 Other Services by Department

Emergency Management	11012301-439090	Description of Services		
		Alarm Services	$	1,500
		Propane and Hazmat Annual Cylinder Fee	$	1,075
		Mowing and Maintenance Services	$	1,500
		Maintenance & Repair for Emergency Warning Sirens	$	6,000
		Pest Control Services	$	350
		Annual Maintenance for ID Card Machine	$	675
		Satellite Data Services	$	1,000
		Satellite Phone Services	$	3,720
		First Responder Cell Wi-Fi	$	2,460
		Wireless Services	$	2,280
		Preventive Maintenance for Generac Generator	$	950
		TOTAL	**$**	**21,510**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375913	**EMA CASINO**							
44375913	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 9,517	$ 4,439	$ 4,000	$ -	$ 4,000	0.0%
44375913	429000	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	
44375913	436010	REPAIRS & MAINTENANCE	$ -	$ -	$ 16,500	$ -	$ 18,000	9.1%
44375913	439031	SUBSCRIPTIONS	$ -	$ -	$ 20,000	$ -	$ 21,000	5.0%
44375913	439090	OTHER SERVICES	$ 7,150	$ 42,501	$ -	$ -	$ -	
44375913	444000	IMPROVEMENT OTHER THAN BLDG	$ -	$ -	$ 45,000	$ -	$ 50,000	11.1%
44375913	445020	MOTOR EQUIPMENT	$ 51,946	$ -	$ -	$ -	$ -	
44375913	445050	OTHER MACHINERY & EQUIPMENT	$ -	$ 28,573	$ 40,000	$ 18,831	$ 47,500	18.8%
TOTAL		**EMA CASINO**	**$ 68,613**	**$ 75,513**	**$ 125,500**	**$ 18,831**	**$ 140,500**	**12.0%**

Public Health and Safety

Department: Emergency Management Agency
Director: Cliff Weaver

Funding: 50% City; 50% County

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
15035	Upgrade Emergency Sirens (Approx. 6 Sirens)	O	$ 45,000	CAS	$ 50,000	CAS	44375913-444000	$ 50,000	$ 50,000	$ 50,000	$ 245,000
15046	EOC Sustainability - Subscription Based	O	$ 20,000	CAS	$ 21,000	CAS	44375913-439031	$ 21,000	$ 21,000	$ 21,000	$ 104,000
15047	P25 radios - Sustainability	O	$ 20,000	CAS	$ 30,000	CAS	44375913-445050	$ 30,000.00	$ 30,000.00	$ 30,000	$ 140,000
15048	Public Safety Video System Sustainability	N	$ 15,000	CAS	$ 15,000	CAS	44375913-445050	$ 15,000	$ 15,000	$ 15,000	$ 75,000
15013	MEOC Sustainability - Repair Trailer, Paint, Logos	NF	$ 6,500	CAS	$ 8,000	CAS	44375913-436010	$ 8,000	$ 8,000	$ 8,000	$ 38,500
15044	Safety Equipment and Clothing (PPE)	O	$ 4,000	CAS	$ 4,000	CAS	44375913-423030	$ 4,000	$ 4,000	$ 4,000	$ 20,000
15045	Training Center / Warehouse	NF	$ 10,000	CAS	$ 10,000	CAS	44375913-436010	$ 10,000.00	$ 10,000.00	$ 10,000	$ 50,000
15042	Computer Equipment	NF	$ 5,000	CAS	$ 2,500	CAS	44375913-445050	$ 2,500.00	$ 2,500.00	$ 2,500	$ 15,000
	Department Total		**$ 125,500**		**$ 140,500**			**$ 140,500.00**	**$ 140,500.00**	**$ 140,500**	**$ 687,500**
								$ -	$ -		
					$ 70,250	50% Joint Department Reimbursement		$ -	$ -		



People: $4,570,115

Operating: $12,494,502

Capital: $0

$17M

Parks & Recreation

The Evansville Department of Parks and Recreation currently maintains and seeks to improve 46 parks and 22 special use facilities, spanning over 1600 acres throughout the community. The strategic vision of the Department is to improve the quality of our public green spaces and facilities by focusing on increasing safety, improving accessibility, adding connectivity, and activating these spaces.

SERVICE OUTCOMES

2024

Completed new playgrounds at Sheridan and Wesselman parks

Opened 16-court Pickleball complex in Wesselman Park

Opened Stockwell Park Futsol Court

2025

New playground equipment at Garvin, Stevenson, and Fulton parks

Opened new splash pad at Tepe Park

Completed maintenance projects at Swonder Ice Arena and city golf courses



2026 GOALS & OPPORTUNITIES

REDESIGN PLAY SPACE AT CK NEWSOME CENTER

CONSTRUCT AND OPEN NEW PARK AT 4TH AND MAIN

CELEBRATE GRAND OPENING OF THE ACCESSIBLE NEXT LEVEL TRAIL

CITY OF EVANSVILLE PARKS & RECREATION FUND - 2026 PROPOSED BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22043109		**PARK ADMINISTRATION**						
22043109	311000	PROPERTY TAX	$ 9,088,201	$ 9,443,741	$ 9,945,418	$ 5,608,742	$ 9,837,881	-1.1%
22043109	335010	FINANCIAL INSTITUTION TAX	$ 50,346	$ 41,617	$ 50,000	$ 16,869	$ -	-100.0%
22043109	335020	AUTO EXCISE TAX	$ 690,441	$ 701,268	$ 670,500	$ 383,539	$ 466,945	-30.4%
22043109	335070	COMMERCIAL VEHICLE TAX	$ 47,845	$ 47,602	$ 47,000	$ 23,755	$ 47,000	0.0%
22043109	347180	PROGRAM FEES	$ 96	$ 124	$ 140	$ 50	$ -	-100.0%
22043109	347701	FIELD LEASE PRACTICE	$ 4,091	$ 4,855	$ 4,000	$ 1,365	$ 4,000	0.0%
22043109	347702	SOFTBALL FEES	$ 18,580	$ 20,930	$ 25,000	$ 10,115	$ 25,000	0.0%
22043109	347703	VOLLEYBALL FEES	$ 27,322	$ 28,675	$ 30,000	$ 8,592	$ 30,000	0.0%
22043109	347705	SOCCER FEES	$ 5,805	$ 4,690	$ 6,500	$ 1,800	$ 6,500	0.0%
22043109	347706	FOOTBALL FEES	$ 5,000	$ 2,145	$ 5,000	$ 1,215	$ 5,000	0.0%
22043109	347707	PICKLE BALL FEES	$ 11,974	$ 13,705	$ 15,000	$ 6,866	$ 15,000	0.0%
22043109	349040	IN-LIEU OF TAXES	$ 371	$ 602	$ -	$ -	$ -	0.0%
22043122	334070	STATE GRANT CULTURE AND RECREATION	$ -	$ -	$ -	$ 135,380	$ -	0.0%
22043109	360000	MISCELLANEOUS REVENUES	$ 788	$ 665	$ 22,970	$ 22,970	$ 1,000	-95.6%
22043109	361000	INTEREST INCOME	$ 92,477	$ 122,667	$ 61,102	$ 61,102	$ 55,000	-10.0%
22043109	391000	INTERFUND TRANSFER	$ -	$ -	$ -	$ -	$ -	0.0%
22043109	392000	SALES OF SURPLUS PROPERTY	$ -	$ 225	$ 500	$ -	$ 500	0.0%
22043109	392000	REIMBURSEMENTS	$ 16,768	$ -	$ 212,374	$ 110,405	$ -	-100.0%
22043109	394000	LINE OF CREDIT PROCEEDS	$ -	$ 419	$ -		$ -	0.0%
22043109	399014	SALES TAX COLLECTED	$ 286	$ -	$ 300	$ -	$ 300	0.0%
22043109	399038	RECOVERY DEB PROCEED	$ 95,149	$ -	$ -		$ -	0.0%
22043109	399050	DAC SPONSORSHIP	$ -	$ 285,714	$ -		$ 142,857	0.0%
TOTAL	**PARK ADMINISTRATION REVENUE**		**$ 10,155,540**	**$ 10,719,644**	**$ 11,095,804**	**$ 6,392,765**	**$ 10,636,983**	-4.1%
22043109	411011	DEPARTMENT HEAD	$ 4,564	$ 101,403	$ 107,120	$ 53,515	$ 109,120	1.9%
22043109	411012	DEPARTMENT HEAD ASSISTANT	$ 78,250	$ 43,329	$ 78,810	$ 40,901	$ 83,380	5.8%
22043109	411013	FULL TIME SALARIES	$ 225,016	$ 231,891	$ 238,010	$ 94,893	$ 252,510	6.1%
22043109	411015	BOARD MEMBERS	$ 4,666	$ 5,000	$ 5,000	$ 2,000	$ 5,000	0.0%
22043109	411400	TEMPORARY SALARIES	$ 22,396	$ 15,222	$ 49,000	$ 8,538	$ 49,000	0.0%
22043109	411500	OTHER	$ -	$ -	$ 500	$ -	$ 500	0.0%
22043109	411600	OVERTIME	$ 5,190	$ 2,588	$ 2,500	$ 971	$ 2,500	0.0%
22043109	413010	SOCIAL SECURITY	$ 25,432	$ 30,495	$ 36,800	$ 15,026	$ 38,410	4.4%
22043109	413030	PUBLIC EMP RETIREMENT	$ 44,449	$ 54,775	$ 60,630	$ 27,020	$ 63,190	4.2%
22043109	413040	UNEMPLOYMENT	$ 600	$ 840	$ 840	$ 840	$ 1,629	93.9%
22043109	413050	HEALTH INSURANCE	$ 134,623	$ 178,805	$ 164,360	$ 66,990	$ 205,200	24.8%
22043109	413060	LIFE INSURANCE	$ 987	$ 1,076	$ 1,370	$ 522	$ 1,640	19.7%
22043109	413080	TEAMSTER SCHOLARSHIP	$ 128	$ 128	$ 130	$ 31	$ -	-100.0%
		Total Wages and Benefits	$ 546,302	$ 665,552	$ 745,070	$ 311,247	$ 812,079	9.0%
22043109	421050	OFFICE SUPPLIES	$ 1,802	$ 1,250	$ 1,500	$ 465	$ 1,300	-13.3%
22043109	423012	STREET & ALLEY MATERIALS	$ -	$ -	$ -	$ -	$ -	0.0%
22043109	423020	REPAIR PARTS	$ 20	$ -	$ 250	$ -	$ -	-100.0%
22043109	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 882	$ 3,222	$ 2,000	$ -	$ 2,000	0.0%
22043109	429000	OTHER SUPPLIES	$ 4,144	$ 808	$ 3,600	$ 203	$ 3,000	-16.7%
22043109	429005	LANDSCAPING SUPPLIES	$ -	$ 1,955	$ -	$ -	$ -	0.0%
		Total Supplies	$ 6,848	$ 7,235	$ 7,350	$ 668	$ 6,300	-14.3%
22043109	431050	CONTRACTUAL SERVICES	$ 221,875	$ 225,294	$ 257,515	$ 113,826	$ 310,265	20.5%
22043109	431052	MANAGEMENT FEE	$ 75,000	$ 56,250	$ 75,000	$ 56,250	$ 75,000	0.0%
22043109	432020	POSTAGE	$ 102	$ 83	$ 250	$ 19	$ 150	-40.0%
22043109	432030	TRAVEL	$ -	$ 868	$ 3,000	$ -	$ 3,000	0.0%
22043109	432040	TELEPHONE	$ 4,023	$ 4,068	$ 4,410	$ 1,877	$ 2,710	-38.5%
22043109	433010	PRINTING & ADVERTISING	$ 576	$ 225	$ 1,000	$ 506	$ 500	-50.0%
22043109	434010	WORKMEN'S COMPENSATION	$ 16,061	$ 14,998	$ 12,260	$ 6,130	$ 14,170	15.6%
22043109	434020	LIABILITY INSURANCE	$ 61,471	$ 65,159	$ 71,680	$ 53,760	$ 74,190	3.5%
22043109	436010	REPAIRS & MAINTENANCE	$ 250	$ 4,116	$ 100	$ -	$ 100	0.0%
22043109	439010	REFUNDS AWARDS INDEMNITIES	$ 17,883	$ -	$ 200	$ -	$ -	-100.0%
22043109	439031	SUBSCRIPTIONS	$ 1,680	$ 3,492	$ 7,000	$ 367	$ 3,500	-50.0%
22043109	439090	OTHER SERVICES	$ 9,882	$ 21,745	$ 106,969	$ 103,964	$ 5,000	-95.3%
22043109	439094	LICENSES	$ 5,963	$ 7,345	$ 7,000	$ 6,311	$ 7,000	0.0%
		Total Services	$ 414,766	$ 403,643	$ 546,384	$ 343,010	$ 495,585	-9.3%
22043109	452000	INTERFUND TRANSFERS	$ 260,000	$ -	$ -	$ 145	$ -	0.0%
22043109	459000	SALES TAX/GROSS INCOME TAX	$ 285	$ 332	$ 350	$ -	$ 350	0.0%
		Total Debt and Other	$ 260,285	$ 332	$ 350	$ 145	$ 350	0.0%
TOTAL	**PARK ADMINISTRATION EXPENDITURES**		**$ 1,228,201**	**$ 1,076,762**	**$ 1,299,154**	**$ 655,070**	**$ 1,314,314**	1.2%
		PARK ADMINISTRATION NET	**$ 8,927,340**	**$ 9,642,882**	**$ 9,796,650**	**$ 5,737,695**	**$ 9,322,669**	-4.8%

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Park Administration	22043109-431050	Description of Services		
		Pickleball Management	$	24,000
		Credit Card Service Fees	$	4,500
		Work Order Maintenance System	$	35,000
		Civic Rec POS System	$	9,375
		Umpiring Fees	$	14,000
		Sports - Rental of YMCA Gym	$	9,000
		Sports - Portable Toilets	$	3,000
		Port Authority Operating Budget	$	211,390
		Subtotal	**$**	**310,265**
	44375916-431050	Lease Vehicles for Parks Admin & Parks Maint	$	32,500
		Subtotal	$	32,500
		TOTAL	**$**	**342,765**

2026 Other Services by Department

Park Administration	22043109-439090	Description of Services		
		New Employee Background Checks	$	3,000
		Deaconess Employee Screening	$	1,000
		Cell - Cradlepoints	$	1,000
		Subtotal	**$**	**5,000**
	44375916-439090	DAC Pool System Maintenance	$	10,000
		Subtotal	$	10,000
		TOTAL	**$**	**15,000**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375916	**PARK ADMIN CASINO**							
44375916	423020	REPAIR PARTS	$ -	$ -	$ -	$ -	$ -	
44375916	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 23,217	$ 63,642	$ 35,000	$ 52,357	$ 5,000	-85.7%
44375916	429000	OTHER SUPPLIES	$ 5,000	$ 14,589	$ 20,000	$ 10,770	$ 20,000	0.0%
44375916	431050	CONTRACTUAL SERVICES	$ -	$ 15,800	$ -	$ -	$ 32,500	
44375916	438010	PRINCIPAL	$ -	$ -	$ -	$ -	$ 830,000	
44375916	438020	INTEREST	$ -	$ -	$ -	$ -	$ 697,400	
44375916	438030	PAYING AGENT	$ -	$ -	$ -	$ -	$ 1,500	
44375916	439090	OTHER SERVICES	$ 23,901	$ 418,832	$ 10,000	$ 7,427	$ 10,000	0.0%
44375916	442000	INFRASTRUCTURE	$ -	$ 87,989	$ 150,000	$ -	$ 200,000	33.3%
44375916	444000	IMPROVEMENTS OTHER THAN BLDG	$ 98,864	$ 239,159	$ 835,280	$ 334,974	$ 593,000	-29.0%
44375916	445020	MOTOR EQUIPMENT	$ -	$ 58,990	$ 64,465	$ 64,250	$ 23,780	-63.1%
44375916	445050	OTHER MACH/EQUIPMENT	$ 53,988	$ 69,963	$ 143,150	$ 65,175	$ 299,000	108.9%
44375916	452000	INTERFUND TRANSFERS	$ 2,533,275	$ -	$ 1,595,413	$ 764,450	$ 229,340	-85.6%
TOTAL		**PARK ADMIN CASINO**	**$ 2,738,245**	**$ 968,964**	**$ 2,853,308**	**$ 1,299,403**	**$ 2,941,520**	**3.1%**

Culture and Recreation

Department: Parks Department - Administration Office
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
37311	Parks District Bond, Series 2018 - Aquatic Center (Principal)	O	$ 790,000	PKSP	$ 830,000	CAS	44375916-438010	$ 870,000	$ 920,000	$ 960,000	$ 4,370,000
37311	Parks District Bond, Series 2018 - Aquatic Center (Interest)	O	$ 737,400	PKSP	$ 697,400	CAS	44375916-438020	$ 655,400	$ 611,275	$ 567,150	$ 3,268,625
37311	Parks District Bond, Series 2018 - Aquatic Center (Paying Agent Fees)	O	$ 1,500	PKSP	$ 1,500	CAS	44375916-438030	$ 1,500	$ 1,500	$ 1,500	$ 7,500
37311	Parks District Bond, Series 2018 - Aquatic Center 15% Contingency for Payment	O	$ 764,450	CAS	$ 229,340	CAS	44375916-452000	$ 229,340	$ 229,340	$ 229,340	$ 1,681,810
37311	Parks District Bond, Series 2018 - Aquatic Center	O	$ 764,450	JTIF	$ -						$ 764,450
37314A	Parks District Bond Series 2022A (Principal)	O	$ 180,000	PKSP	$ 190,000	PKSP	33224203-438010	$ 195,000	$ 205,000	$ 215,000	$ 985,000
37314A	Parks District Bond Series 2022A (interest)	O	$ 219,463	PKSP	$ 237,340	PKSP	33224203-438020	$ 200,838	$ 190,963	$ 180,588	$ 1,029,192
37314A	Parks Districk Bond Series 2022A(Paying Agent Fees)	O	$ 1,500	PKSP	$ 1,500	PKSP	33224203-438030	$ 1,500	$ 1,500	$ 1,500	$ 7,500
37314B	Parks District Bond, Series 2022B (Principal)	O	$ 405,000	PKSP	$ 425,000	PKSP	33224204-438010	$ 445,000	$ 470,000	$ 495,000	$ 2,240,000
37314B	Parks District Bond, Series 2022B (Interest)	O	$ 203,500	PKSP	$ 183,000	PKSP	33224204-438020	$ 161,500	$ 139,000	$ 115,125	$ 802,125
37314B	Parks Districk Bond Series 2022B(Paying Agent Fees)	O	$ 1,500	PKSP	$ 1,500	PKSP	33224204-438030	$ 1,500	$ 1,500	$ 1,500	$ 7,500
37314	Parks District Bond, Series 2024 - Principal	O	$ 2,750,000	PKSP	$ 1,010,000	PKSP	33244201-438010	$ 1,065,000	$ 1,115,000	$ 1,175,000	$ 7,115,000
37314	Parks District Bond, Series 2024 - Interest	O	$ 1,041,207	PKSP	$ 887,250	PKSP	33244201-438020	$ 836,125	$ 782,250	$ 725,875	$ 4,272,707
NEW	Tree Removal and Replacement	N			$ 50,000	CAS	44375916-444000	$ 100,000	$ 100,000	$ 75,000	$ 325,000
NEW	Work Order Tablets	N			$ 10,000	CAS	44375916-444000	$ 5,000			$ 15,000
36014	Turf and Sports Field Improvements	O	$ 5,000	GEN	$ 44,000	GEN	11017612-444000	$ 30,000	$ 30,000	$ 30,000	$ 139,000
NEW	Dock Replacement Boat Ramp	N			$ -	CAS	44375916-444000	$ 100,000			$ 100,000
37318	Court Resurfacing	O	$ 20,000	GEN	$ 200,000	CAS	44375916-442000	$ 200,000	$ 50,000	$ 50,000	$ 520,000
New	Leased Vehicles - Admin (2)	N			$ 10,000	CAS	44375916-431050	$ 10,000	$ 10,000	$ 10,000	$ 40,000
37320	SkatePark Painting/Surfacing	C	$ 20,000	GEN		GEN	11017612-444000	$ 25,000		$ 25,000	$ 70,000
37312	Roberts Park Infrastructure	C	$ 150,000	CAS		CAS	44375916-442000				$ 150,000
	Department Total		**$ 8,054,970**		**$ 5,007,830**			**$ 5,132,703**	**$ 4,857,328**	**$ 4,857,578**	**$ 27,910,409**

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11017612	**LOCAL INCOME TAX PARK ADMIN**							
11017612	431050	CONTRACTUAL SERVICES	$ 14,851	$ -	$ -	$ -	$ -	
		Total Services	$ 14,851	$ -	$ -	$ -	$ -	
11017612	444000	IMPROVEMENT OTHER THAN BLDG	$ 102,741	$ -	$ 45,000	$ -	$ -	-100.0%
		Total Capital	$ 102,741	$ -	$ 45,000	$ -	$ -	-100.0%
11017612	452000	INTERFUND TRANSFER - DAC	$ -	$ 900,000	$ 900,000	$ 250,000	$ 900,000	0.0%
		Total Debt and Other	$ -	$ 900,000	$ 900,000	$ 250,000	$ 900,000	0.0%
TOTAL	**LOCAL INCOME TAX PARK ADMIN**		**$ 117,592**	**$ 900,000**	**$ 945,000**	**$ 250,000**	**$ 900,000**	**-4.76%**

CITY OF EVANSVILLE PARKS & RECREATION FUND - 2026 PROPOSED BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22043107		**DISTRICT MAINTENANCE**						
22043107	360000	MISCELLANEOUS REVENUES	$ 788	$ 486	$ -	$ -	$ -	0.0%
22043107	392000	SALES OF SURPLUS PROPERTY	$ 1,134	$ 2,707	$ 1,200	$ 1,049	$ 1,200	0.0%
22043107	399002	REIMBURSEMENTS	$ 4,544	$ 7,018	$ 4,536	$ 4,536	$ 4,000	-11.8%
TOTAL	**DISCTRICT MAINTENANCE REVENUE**		**$ 6,466**	**$ 10,211**	**$ 5,736**	**$ 5,585**	**$ 5,200**	-9.3%
22043107	411013	FULL TIME SALARIES	$ 728,159	$ 817,366	$ 875,970	$ 438,829	$ 955,960	9.1%
22043107	411400	TEMPORARY SALARIES	$ 35,763	$ 30,704	$ 26,600	$ 8,532	$ 31,600	18.8%
22043107	411500	OTHER	$ -	$ 389	$ 1,000	$ -	$ 1,000	0.0%
22043107	411600	OVERTIME	$ 22,496	$ 20,659	$ 30,000	$ 21,399	$ 25,000	-16.7%
22043107	413010	SOCIAL SECURITY	$ 60,268	$ 68,589	$ 71,420	$ 35,914	$ 77,540	8.6%
22043107	413030	PUBLIC EMP RETIREMENT	$ 104,375	$ 114,550	$ 128,080	$ 62,055	$ 135,890	6.1%
22043107	413040	UNEMPLOYMENT	$ 1,275	$ 2,340	$ 2,040	$ 2,040	$ 3,620	77.5%
22043107	413050	HEALTH INSURANCE	$ 369,055	$ 402,784	$ 399,160	$ 202,099	$ 456,000	14.2%
22043107	413060	LIFE INSURANCE	$ 196	$ 196	$ 3,340	$ 98	$ 3,640	9.0%
22043107	413070	CLOTHING/TOOL ALLOWANCE	$ 3,600	$ 3,450	$ 3,600	$ 1,800	$ 3,600	0.0%
22043107	413080	TEAMSTER SCHOLARSHIP	$ 1,809	$ 2,012	$ 1,560	$ 1,007	$ 1,600	2.6%
		Total Wages and Benefits	$ 1,326,997	$ 1,463,039	$ 1,542,770	$ 773,773	$ 1,695,450	9.9%
22043107	422020	GARAGE AND MOTOR	$ 65,448	$ 56,506	$ 60,000	$ 28,536	$ 60,000	0.0%
22043107	422030	INSTITUTIONAL & MEDICAL	$ -	$ -	$ -	$ -	$ -	0.0%
22043107	423011	BUILDING MATERIALS	$ 876	$ 625	$ 500	$ -	$ 500	0.0%
22043107	423012	STREET & ALLEY MATERIALS	$ 559	$ 401	$ 600	$ -	$ 600	0.0%
22043107	423020	REPAIR PARTS	$ 32,822	$ 31,618	$ 20,000	$ 21,606	$ 25,000	25.0%
22043107	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 22,824	$ 4,171	$ 1,850	$ 3,415	$ 1,850	0.0%
22043107	429000	OTHER SUPPLIES	$ 12,515	$ 12,858	$ 11,500	$ 12,750	$ 10,800	-6.1%
22043107	429005	LANDSCAPING SUPPLIES	$ 294	$ -	$ 500	$ -	$ 200	-60.0%
		Total Supplies	$ 135,338	$ 106,179	$ 94,950	$ 66,307	$ 98,950	4.2%
22043107	431050	CONTRACTUAL SERVICES	$ 150,533	$ 212,045	$ 261,862	$ 35,041	$ 265,320	1.3%
22043107	432040	TELEPHONE	$ 1,590	$ 1,600	$ 1,680	$ 753	$ 1,650	-1.8%
22043107	434010	WORKMEN'S COMPENSATION	$ 27,845	$ 26,899	$ 24,010	$ 12,005	$ 27,500	14.5%
22043107	434020	LIABILITY INSURANCE	$ 30,054	$ 31,857	$ 35,050	$ 26,288	$ 36,270	3.5%
22043107	435010	ELECTRIC SERVICES	$ 134,926	$ 132,930	$ 154,000	$ 60,134	$ 184,800	20.0%
22043107	435020	GAS SERVICES	$ 14,732	$ 13,780	$ 17,000	$ 13,245	$ 27,500	61.8%
22043107	435040	WATER SERVICES	$ 64,150	$ 34,900	$ 65,000	$ 39,139	$ 75,000	15.4%
22043107	436010	REPAIRS & MAINTENANCE	$ -	$ 5,026	$ 2,000	$ 1,806	$ 2,000	0.0%
22043107	438010	PRINCIPAL-ESG	$ 8,373	$ 8,373	$ 8,373	$ 4,186	$ 8,373	0.0%
22043107	439090	OTHER SERVICES	$ 1,384	$ 15,865	$ 3,150	$ 12,200	$ 3,150	0.0%
		Total Services	$ 433,586	$ 483,275	$ 572,125	$ 204,797	$ 631,563	10.4%
22043107	452000	INTERFUND TRANSFERS - DAC	$ 32,000	$ -	$ -	$ -	$ 509,000	0.0%
			$ 32,000	$ -	$ -	$ -	$ 509,000	0.0%
TOTAL	**DISTRICT MAINTENANCE EXPENDITURES**		**$ 1,927,921**	**$ 2,052,493**	**$ 2,209,845**	**$ 1,044,877**	**$ 2,934,963**	32.8%
		DISTRICT MAINTENANCE NET	**$ (1,921,455)**	**$ (2,042,282)**	**$ (2,204,109)**	**$ (1,039,292)**	**$ (2,929,763)**	32.9%

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Parks Maintenance	22043107-431050	Description of Services		
		Uniform Service	$	7,000
		Waste Removal Service	$	98,000
		Security Service Monitoring	$	1,520
		Pest Control Service	$	1,800
		Fire Extinguisher Service	$	1,000
		Portable Toilets for Parks	$	7,000
		Park Restroom and Shelter Cleaning	$	57,000
		Park/Blvd Mowing Contract	$	92,000
		TOTAL	**$**	**265,320**

2026 Other Services by Department

Parks Maintenance	22043107-439090	Description of Services		
		Wildlife Management at Various Parks	$	2,450
		Aquatic Control Garvin Lake Fountain	$	700
		TOTAL	**$**	**3,150**

Culture and Recreation

Department: Parks Department - Park Maintenance
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
35490	Neighborhood Park Improvements	O	$ 200,000	CAS	$ 200,000	CAS	44375916-444000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
38506	Mulch	N	$ 15,000	CAS	$ 15,000	CAS	44375916-429000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
38505	Park Lighting Upgrades	O	$ 100,000	CAS	$ 100,000	CAS	44375916-444000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
37275	Asphalt Repairs & Striping	O	$ 10,000	CAS	$ 10,000	CAS	44375916-439090	$ 10,000	$ 10,000	$ 10,000	$ 50,000
NEW	Dumptruck - Lease	N			$ 22,500	CAS	44375916-431050	$ 23,000	$ 23,000	$ 23,000	$ 91,500
NEW	Pickup Truck	N			$ 9,500	CAS	44375916-431050	$ 9,500	$ 9,500	$ 9,500	$ 38,000
NEW	RTV	N			$ 13,780	CAS	44375916-445020				
38508	Vehicles - Lift Truck	N									$ -
38509	Platform Lift	N									$ -
	Wesselman Playground Restroom	NF	$ -								$ -
	Sign Improvements	NF	$ -								$ -
	Old Wesselman Restroom and Par 3 Concessions Demo	NF									$ -
38500	Park Restroom Improvements	O	$ 10,000	CAS							$ 10,000
38507	Field Office Improvements	NF									$ -
38508	Vehicles - Lift Truck	NF									$ -
38509	Platform Lift	NF									$ -
38510	Skagg Mowers	C	$ 45,000	CAS							$ 45,000
38511	Maintenance Truck	C	$ 64,465	CAS							$ 64,465
	Department Total		**$ 325,000**	**$ -**	**$ 370,780**	**$ -**	**$ -**	**$ 357,500**	**$ 357,500**	**$ 357,500**	**$ 1,754,500**

CITY OF EVANSVILLE PARKS & RECREATION FUND - 2026 PROPOSED BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22043108		**COMMUNITY CENTER**						
22043108	347064	VENDING COMMISSION	$ 921	$ 1,081	$ 1,000	$ 443	$ 1,000	0.0%
22043108	347080	RENTALS	$ 40,133	$ 41,068	$ 40,000	$ 11,075	$ 40,000	0.0%
22043108	347141	NON-REFUNDABLE RENTAL FEES	$ 1,000	$ 1,000	$ -	$ -	$ -	0.0%
22043108	347160	PRO COMMISSION	$ -	$ 2	$ -	$ -	$ -	0.0%
22043108	360000	MISCELLANEOUS REVENUES	$ 2,254	$ -	$ 1,500	$ 8	$ 100	-93.3%
22043108	399014	SALES TAX COLLECTED	$ 1,447	$ 1,210	$ 1,500	$ 482	$ 1,500	0.0%
TOTAL	**COMMUNITY CENTER REVENUE**		**$ 45,755**	**$ 44,361**	**$ 44,000**	**$ 12,008**	**$ 42,600**	-3.2%
22043108	411400	TEMPORARY SALARIES	$ 21,414	$ 19,188	$ 23,000	$ 7,137	$ 23,000	0.0%
22043108	413010	SOCIAL SECURITY	$ 1,638	$ 1,491	$ 1,760	$ 546	$ 1,760	0.0%
		Total Wages and Benefits	$ 23,052	$ 20,679	$ 24,760	$ 7,683	$ 24,760	0.0%
22043108	429000	OTHER SUPPLIES	$ 50	$ 196	$ 200	$ -	$ 200	0.0%
		Total Supplies	$ 50	$ 196	$ 200	$ -	$ 200	0.0%
22043108	431050	CONTRACTUAL SERVICES	$ 259,775	$ 263,649	$ 274,799	$ 96,879	$ 291,470	6.1%
22043108	434010	WORKMEN'S COMPENSATION	$ 726	$ 572	$ 610	$ 305	$ 580	-4.9%
22043108	434020	LIABILITY INSURANCE	$ 63,070	$ 66,854	$ 73,540	$ 55,155	$ 76,120	3.5%
22043108	435010	ELECTRIC SERVICES	$ 100,881	$ 140,910	$ 134,200	$ 39,416	$ 161,040	20.0%
22043108	435020	GAS SERVICES	$ 19,191	$ 27,826	$ 35,000	$ 18,098	$ 42,000	20.0%
22043108	435040	WATER SERVICES	$ 23,743	$ 27,109	$ 25,000	$ 4,224	$ 8,200	-67.2%
22043108	436010	REPAIRS & MAINTENANCE	$ -	$ -	$ 100	$ -	$ -	-100.0%
22043108	438010	PRINCIPAL-ESG	$ 16,746	$ 16,746	$ 16,746	$ 8,373	$ 16,746	0.0%
22043108	439010	REFUNDS AWARDS INDEMNITIES	$ 702	$ -	$ 1,000	$ 883	$ 1,000	0.0%
		Total Services	$ 484,834	$ 543,666	$ 560,995	$ 223,333	$ 597,156	6.4%
22043108	459000	SALES TAX/GROSS INCOME TAX	$ 1,424	$ 1,316	$ 1,100	$ 445	$ 1,110	0.9%
		Total Debt and Other	$ 1,424	$ 1,316	$ 1,100	$ 445	$ 1,110	0.9%
TOTAL	**COMMUNITY CENTER EXPENDITURES**		**$ 509,360**	**$ 565,857**	**$ 587,055**	**$ 231,461**	**$ 623,226**	6.2%
	COMMUNITY CENTER NET		**$ (463,606)**	**$ (521,496)**	**$ (543,055)**	**$ (219,453)**	**$ (580,626)**	6.9%

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

CK Newsome	22043108-431050	Description of Services		
		EVCBA Contract for Maintenance Management	$	271,470
		Carver Organization-Children's Programs	$	20,000
			TOTAL	**$ 291,470**

Culture and Recreation

Department: Parks Department - CK Newsome Center
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
35931	HVAC System	O	$ 10,000	CAS		CAS	44375916-444000				$ 10,000
NEW	Playground				$ 70,000	CAS	44375916-444000				
NEW	Playground Barrier				$ 30,000	CAS	44375916-444000				
37242	Construction Additional Meeting Room		$ 16,000	CAS							$ 16,000
37243	Ceiling Tile Repairs/Replacement		$ 38,000	CAS							$ 38,000
	Relocate and Upgrade Plkayspace in front of CK Newsome										$ -
37244	Floor Machine	N	$ 22,000	CAS							$ 22,000
37245	Main Exterior Door Replacmenet		$ 35,000	CAS							$ 35,000
	Atruim Door Slab Repair				$ 28,000	CAS	44375916-444000				$ 28,000
	Repair NE Gym Door Slab				$ 10,000	CAS	44375916-444000				$ 10,000
	Lightweight 60" Event Tables				$ 24,000	CAS	44375916-444000				$ 24,000
	Replace Basketball Goal Lifts							$ 14,000			$ 14,000
	Department Total		**$ 64,000**	**$ -**	**$ 162,000**	**$ -**		**$ -**	**$ -**	**$ -**	**$ 187,000**

CITY OF EVANSVILLE PARKS & RECREATION FUND - 2026 PROPOSED BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22043113		**SWONDER ARENA**						
22043113	347010	INSTRUCTION	$ 72,566	$ 116,748	$ 78,000	$ 53,911	$ 78,000	0.0%
22043113	347050	GIFT CARDS	$ 487	$ 1,039	$ 500	$ 100	$ 500	0.0%
22043113	347060	CONCESSIONS	$ 2,822	$ 775	$ 3,000	$ 515	$ 3,000	0.0%
22043113	347063	VENDING	$ 3,805	$ 4,276	$ 5,000	$ 2,141	$ 5,000	0.0%
22043113	347070	ADVERTISING	$ 6,532	$ 2,914	$ 10,000	$ 3,987	$ 5,000	-50.0%
22043113	347080	RENTALS	$ 204,813	$ 197,297	$ 254,382	$ 106,498	$ 252,000	-0.9%
22043113	347101	KITCHEN FACILITY RENTAL	$ 234	$ -	$ 100	$ -	$ -	-100.0%
22043113	347111	PARTY PACKAGE	$ 12,928	$ 16,595	$ 15,000	$ 6,812	$ 15,000	0.0%
22043113	347138	LOCKERS	$ 2,650	$ 4,088	$ 3,000	$ 1,411	$ 3,000	0.0%
22043113	347140	FITNESS ROOM FEES	$ 12,506	$ 10,816	$ 10,000	$ 5,245	$ 10,000	0.0%
22043113	347160	PRO COMMISSION	$ 8,830	$ 8,850	$ 12,000	$ 6,120	$ 10,000	-16.7%
22043113	347200	ADMISSION FEES	$ 75,469	$ 96,278	$ 100,000	$ 49,187	$ 100,000	0.0%
22043113	347300	CAMPS AND EDUCATION	$ 6,000	$ -	$ -	$ -	$ -	0.0%
22043113	347500	AMUSEMENT	$ 1,397	$ 1,011	$ 2,000	$ 864	$ 2,000	0.0%
22043113	347600	SKATE RENTAL	$ 31,828	$ 40,062	$ 45,095	$ 20,982	$ 45,000	-0.2%
22043113	347601	SKATE REPAIR FEE	$ 418	$ 675	$ 1,000	$ 194	$ 500	-50.0%
22043113	360000	MISCELLANEOUS REVENUES	$ 2,120	$ 1,236	$ 163	$ 163	$ 100	-38.7%
22043113	399002	REIMBURSEMENTS	$ -	$ 1,600	$ -		$ -	0.0%
22043113	399014	SALES TAX	$ 4,823	$ 3,727	$ 7,596	$ 3,149	$ 7,500	-1.3%
TOTAL	**SWONDER ARENA REVENUE**		**$ 450,228**	**$ 507,987**	**$ 546,836**	**$ 261,279**	**$ 536,600**	-1.9%
22043113	411011	DEPARTMENT HEAD	$ 65,000	$ 64,200	$ 67,750	$ 33,810	$ 69,480	2.6%
22043113	411012	DEPARTMENT HEAD ASSISTANT	$ 52,000	$ 51,360	$ 54,620	$ 27,298	$ 55,680	1.9%
22043113	411013	FULL TIME SALARIES	$ 216,673	$ 198,223	$ 245,680	$ 78,797	$ 261,970	6.6%
22043113	411400	TEMPORARY SALARIES	$ 114,468	$ 130,798	$ 137,000	$ 66,378	$ 175,000	27.7%
22043113	411500	OTHER	$ 4,214	$ 2,585	$ 3,000	$ 2,389	$ 3,000	0.0%
22043113	411600	OVERTIME	$ 76,949	$ 63,431	$ 50,000	$ 48,163	$ 40,000	-20.0%
22043113	413010	SOCIAL SECURITY	$ 40,340	$ 39,943	$ 42,690	$ 19,591	$ 46,300	8.5%
22043113	413030	PUBLIC EMP RETIREMENT	$ 54,870	$ 55,464	$ 58,370	$ 27,045	$ 55,400	-5.1%
22043113	413040	UNEMPLOYMENT	$ 525	$ 840	$ 840	$ 840	$ 1,267	50.8%
22043113	413050	HEALTH INSURANCE	$ 116,247	$ 128,803	$ 164,360	$ 64,127	$ 159,600	-2.9%
22043113	413060	LIFE INSURANCE	$ 571	$ 522	$ 1,370	$ 196	$ 1,280	-6.6%
22043113	413080	TEAMSTER SCHOLARSHIP	$ 422	$ 465	$ 520	$ 192	$ 520	0.0%
		Total Wages and Benefits	$ 742,277	$ 736,634	$ 826,200	$ 368,826	$ 869,497	5.2%
22043113	421050	OFFICE SUPPLIES	$ 84	$ 82	$ 200	$ -	$ 150	-25.0%
22043113	423020	REPAIR PARTS	$ 8,699	$ 5,807	$ 10,000	$ 7,250	$ 10,000	0.0%
22043113	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 4,599	$ 2,200	$ 4,500	$ 3,615	$ 5,500	22.2%
22043113	429000	OTHER SUPPLIES	$ 12,950	$ 16,122	$ 10,000	$ 9,785	$ 12,000	20.0%
22043113	429001	UNIFORMS & ACCESSORIES	$ 1,619	$ 754	$ 1,200	$ -	$ 1,200	0.0%
		Total Supplies	$ 27,952	$ 24,965	$ 25,900	$ 20,650	$ 28,850	11.4%

CITY OF EVANSVILLE PARKS & RECREATION FUND - 2026 PROPOSED BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22043113	431050	CONTRACTUAL SERVICES	$ 35,808	$ 34,569	$ 35,164	$ 25,021	$ 40,450	15.0%
22043113	432040	TELEPHONE	$ 1,760	$ 7,725	$ 3,100	$ 158	$ -	-100.0%
22043113	433010	PRINTING & ADVERTISING	$ 1,142	$ 897	$ 1,000	$ 292	$ 800	-20.0%
22043113	434010	WORKMEN'S COMPENSATION	$ 17,753	$ 14,839	$ 14,000	$ 7,000	$ 17,000	21.4%
22043113	434020	LIABILITY INSURANCE	$ 69,586	$ 73,761	$ 81,140	$ 60,855	$ 83,980	3.5%
22043113	435010	ELECTRIC SERVICES	$ 329,905	$ 379,900	$ 418,000	$ 175,006	$ 477,380	14.2%
22043113	435020	GAS SERVICES	$ 32,054	$ 32,701	$ 38,850	$ 23,563	$ 46,620	20.0%
22043113	435040	WATER SERVICES	$ 57,366	$ 42,913	$ 55,000	$ 22,197	$ 45,450	-17.4%
22043113	436010	REPAIRS & MAINTENANCE	$ 29,621	$ 35,356	$ 16,500	$ 13,236	$ 47,000	184.8%
22043113	438010	PRINCIPAL-ESG	$ 16,746	$ 16,746	$ 16,746	$ 8,373	$ 16,746	0.0%
22043113	439010	REFUNDS AWARDS INDEMNITIES	$ -	$ -	$ 500	$ -	$ -	-100.0%
22043113	439090	OTHER SERVICES	$ 5,173	$ 5,890	$ 3,200	$ 1,456	$ 4,000	25.0%
		Total Services	$ 596,912	$ 645,297	$ 683,200	$ 337,157	$ 779,426	14.1%
22043113	452000	INTERFUND TRANSFER	$ 35,000	$ -	$ -	$ -	$ -	
22043113	459000	SALES TAX/GROSS INCOME TAX	$ 4,908	$ 5,154	$ 7,500	$ 3,898	$ 7,500	0.0%
		Total Debt and Other	$ 39,908	$ 5,154	$ 7,500	$ 3,898	$ 7,500	0.0%
TOTAL	**SWONDER ARENA EXPENDITURES**		**$ 1,407,049**	**$ 1,412,050**	**$ 1,542,800**	**$ 730,531**	**$ 1,685,273**	9.2%
	SWONDER ARENA NET		**$ (956,821)**	**$ (904,063)**	**$ (995,964)**	**$ (469,252)**	**$ (1,148,673)**	15.3%

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Swonder Ice Arena	22043113-431050	Description of Services		
		HVAC Maintenance Agreements	$	21,000
		Elevator Maintenance Agreements	$	680
		Pest Control Service	$	400
		Fire Extinguisher Service	$	3,000
		Fire Alarm Service	$	1,000
		Security Service	$	1,920
		Waste Removal Service	$	2,800
		Grease Trap Maintenance	$	1,500
		Credit Card Processing	$	8,150
		TOTAL	**$**	**40,450**

2026 Other Services by Department

Swonder Ice Arena	22043113-439090	Description of Services		
		Boiler Inspections	$	100
		Sprinkler & Backflow Inspections	$	1,400
		Kitchen Hood Cleaning	$	1,250
		Zamboni Blade Sharpening	$	850
		Entertainment & Elevator Permits	$	400
		TOTAL	**$**	**4,000**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375918	**SWONDER ARENA CASINO**							
44375918	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 5,679	$ 13,066	$ -	$ -	$ -	
44375918	444000	IMPROVEMENTS OTHER THAN BLDG	$ 9,840	$ 138,997	$ 105,000	$ 700,351	$ 65,000	-38.1%
44375918	445050	OTHER MACH/EQUIPMENT	$ -	$ 11,471	$ 25,000	$ 23,479	$ -	-100.0%
TOTAL	**SWONDER ARENA CASINO**		**$ 15,519**	**$ 163,534**	**$ 130,000**	**$ 723,830**	**$ 65,000**	**-50.0%**

Culture and Recreation

Department: Parks Department - Swonder Ice Arena
Director: Daniielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
37217	HVAC Improvements	O	$ 50,000	CAS	$ 50,000	CAS	44375918-444000	$ 25,000	$ 25,000	$ 25,000	$ 175,000
NEW	Floor replacement	N			$ -	CAS	44375918-444000	$ 300,000	$ -	$ -	$ 300,000
NEW	Painting (Structural Steel)				$ 15,000	CAS	44375918-444000	$ 5,000	$ 5,000	$ 5,000	$ 30,000
37221	Scissor Lift		$ 25,000	CAS							$ 25,000
37218	New HVAC System (West Rink)	N	$ -								$ -
37219	Showers	N	$ -								$ -
37220	Party Room Wall	N	$ -								$ -
NEW	Replace Rubber Roof	NF	$ -								$ -
	New HVAC System (East Rink)		$ -								$ -
	Roof Replacement										$ -
	Remaining HVAC Replacement										$ -
	Department Total		**$ 75,000**	**$ -**	**$ 65,000**	**$ -**	**$ -**	**$ 330,000**	**$ 30,000**	**$ 30,000**	**$ 530,000**

CITY OF EVANSVILLE PARKS & RECREATION FUND - 2026 PROPOSED BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22043114		**OTHER POOLS**						
22043114	347051	PUNCH CARDS	$ 860	$ 690	$ 1,000	$ 390	$ 1,000	0.0%
22043114	347063	VENDING	$ 3,358	$ 2,502	$ 4,000	$ 3	$ -	-100.0%
22043114	347080	RENTALS	$ 2,725	$ 3,800	$ 2,850	$ 2,850	$ 2,000	-29.8%
22043114	347133	HELFRICH POOL FEES	$ 6,550	$ 2,130	$ 2,615	$ 2,615	$ -	-100.0%
22043114	347134	RED MOSBY POOL	$ 35,487	$ 35,593	$ 35,000	$ 19,801	$ 35,000	0.0%
22043114	347135	LORRAINE POOL	$ 7,857	$ 10,738	$ 12,000	$ 8,082	$ 12,000	0.0%
22043114	347136	ROCHELLE POOL	$ 19,610	$ 19,026	$ 22,980	$ 11,169	$ 22,000	-4.3%
22043114	360000	MISCELLANEOUS REVENUES	$ 4,545	$ 425	$ 500	$ -	$ 500	0.0%
22043114	399014	SALES TAX	$ 426	$ 266	$ 300	$ 193	$ 300	0.0%
TOTAL	**OTHER POOLS REVENUE**		**$ 81,417**	**$ 75,170**	**$ 81,245**	**$ 45,103**	**$ 72,800**	-10.4%
22043114	411400	TEMPORARY SALARIES	$ 240,250	$ 261,234	$ 261,700	$ 84,383	$ 252,700	-3.4%
22043114	413010	SOCIAL SECURITY	$ 18,379	$ 19,985	$ 20,030	$ 6,455	$ 19,360	-3.3%
		Total Wages and Benefits	$ 258,629	$ 281,219	$ 281,730	$ 90,838	$ 272,060	-3.4%
22043114	422035	CHEMICALS	$ 50,589	$ 48,212	$ 50,000	$ 29,908	$ 90,000	80.0%
22043114	423020	REPAIR PARTS	$ 3,664	$ 3,000	$ 4,500	$ 963	$ 4,000	-11.1%
22043114	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 771	$ 4,076	$ 900	$ 426	$ 900	0.0%
22043114	429000	OTHER SUPPLIES	$ 8,401	$ 7,899	$ 8,200	$ 2,699	$ 8,200	0.0%
22043114	429001	UNIFORMS & ACCESSORIES	$ 1,280	$ 1,519	$ 1,800	$ 1,278	$ 1,800	0.0%
		Total Supplies	$ 64,705	$ 64,706	$ 65,400	$ 35,274	$ 104,900	60.4%
22043114	431050	CONTRACTUAL SERVICES	$ 450	$ 485	$ 820	$ 30	$ 10,000	1119.5%
22043114	432040	TELEPHONE	$ 1,075	$ 1,387	$ 1,380	$ 564	$ 1,500	8.7%
22043114	434010	WORKMEN'S COMPENSATION	$ 8,206	$ 6,464	$ 5,990	$ 2,995	$ 7,450	24.4%
22043114	434020	LIABILITY INSURANCE	$ 9,010	$ 9,550	$ 10,510	$ 7,883	$ 10,880	3.5%
22043114	435010	ELECTRIC SERVICES	$ 171	$ -	$ -	$ -	$ -	0.0%
22043114	435020	GAS SERVICES	$ 10,878	$ -	$ -	$ -	$ -	0.0%
22043114	435040	WATER SERVICES	$ 34,080	$ 26,644	$ 26,550	$ 12,481	$ 60,000	126.0%
22043114	436010	REPAIRS & MAINTENANCE	$ -	$ -	$ 780	$ -	$ 780	0.0%
22043114	439010	REFUNDS AWARDS INDEMNITIES	$ 281	$ 80	$ -	$ -	$ -	0.0%
22043114	439090	OTHER SERVICES	$ 1,400	$ 1,400	$ 1,500	$ -	$ 1,500	0.0%
		Total Services	$ 65,552	$ 46,010	$ 47,530	$ 23,953	$ 92,110	93.8%
22043114	452000	INTERFUND TRANSFERS	$ 6,400	$ -	$ -	$ -	$ -	0.0%
22043114	459000	SALES TAX/GROSS INCOME TAX	$ 423	$ 612	$ 275	$ 196	$ 275	0.0%
		Total Debt and Other	$ 6,823	$ 612	$ 275	$ 196	$ 275	0.0%
TOTAL	**OTHER POOLS EXPENDITURES**		**$ 395,709**	**$ 392,547**	**$ 394,935**	**$ 150,261**	**$ 469,345**	18.8%
	OTHER POOLS NET		**$ (314,292)**	**$ (317,377)**	**$ (313,690)**	**$ (105,158)**	**$ (396,545)**	26.4%

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Neighborhood Pools	22043114-431050	Description of Services		
		Portable Toilets for City Swim Meet	$	250
		Fire Extinguisher Service	$	250
		Pest Control Service	$	500
		Swim Instructors	$	9,000
		TOTAL	**$**	**10,000**

2026 Other Services by Department

Neighborhood Pools	22043114-439090	Description of Services		
		Officals for City Swim Meet	$	1,500
			$	**1,500**

Culture and Recreation

Department: Parks Department - Neighborhood Pools
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
38021	Structural Improvements	O	$ 15,000	CAS	$ 20,000	CAS	44375916-444000	$ 20,000	$ 20,000	$ 20,000	$ 95,000
38027	Paint for pools	O	$ 5,000	CAS	$ 5,000	CAS	44375916-429000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
38024	Pool Equipment (Chairs, Umbrellas & Rescue Tubes)	O	$ 5,000	CAS	$ 5,000	CAS	44375913-423030	$ 5,000	$ 5,000	$ 5,000	$ 25,000
NEW	Splash Pad/New Pool at Helfrich	NF	$ -								$ -
38028	Outside Tables Rochelle/Mosby Pool	C	$ 25,000	CAS							$ 25,000
	Department Total		**$ 50,000**		**$ 30,000**			**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 170,000**

CITY OF EVANSVILLE PARKS & RECREATION FUND - 2026 PROPOSED BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22043118		**HARTKE POOL**						
22043118	347051	PUNCH CARDS	$ 20	$ -	$ -	$ -	$ -	0.0%
22043118	347061	CONCESSIONS	$ -	$ -	$ -	$ -	$ -	0.0%
22043118	347080	RENTALS	$ -	$ -	$ -	$ -	$ -	0.0%
22043118	347200	ADMISSION FEES	$ 2,097	$ -	$ -	$ -	$ -	0.0%
22043118	360000	MISCELLANEOUS REVENUES	$ 700	$ -	$ -	$ -	$ -	0.0%
22043118	399014	SALES TAX	$ -	$ -	$ -	$ -	$ -	0.0%
TOTAL	**HARTKE POOL REVENUE**		**$ 2,817**	**$ -**	**$ -**	**$ -**	**$ -**	0.0%
22043118	411400	TEMPORARY SALARIES	$ 45,067	$ 262	$ -	$ -	$ -	0.0%
22043118	413010	SOCIAL SECURITY	$ 3,448	$ 20	$ -	$ -	$ -	0.0%
		Total Wages and Benefits	$ 48,515	$ 282	$ -	$ -	$ -	0.0%
22043118	422035	CHEMICALS	$ 30,211	$ -	$ -	$ -	$ -	0.0%
22043118	423020	REPAIR PARTS	$ -	$ -	$ -	$ -	$ -	0.0%
22043118	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0.0%
22043118	429000	OTHER SUPPLIES	$ 2,269	$ -	$ -	$ -	$ -	0.0%
22043118	429001	UNIFORMS & ACCESSORIES	$ -	$ -	$ -	$ -	$ -	0.0%
		Total Supplies	$ 32,480	$ -	$ -	$ -	$ -	0.0%
22043118	431050	CONTRACTUAL SERVICES	$ 2,656	$ 702	$ 2,404	$ -	$ -	-100.0%
22043118	432040	TELEPHONE	$ 621	$ 3,412	$ 1,100	$ -	$ -	-100.0%
22043118	434010	WORKMEN'S COMPENSATION	$ 3,144	$ 2,477	$ 2,420	$ 1,210	$ 3,010	24.4%
22043118	434020	LIABILITY INSURANCE	$ 1,374	$ 1,456	$ 1,610	$ 1,208	$ 1,660	3.1%
22043118	435010	ELECTRIC SERVICES	$ 26,326	$ 9,521	$ 30,800	$ 3,833	$ 10,000	-67.5%
22043118	435020	GAS SERVICES	$ 2,561	$ 992	$ 3,150	$ -	$ -	-100.0%
22043118	435040	WATER SERVICES	$ 39,041	$ 6,930	$ 12,000	$ 4,086	$ 6,000	-50.0%
22043118	436010	REPAIRS & MAINTENANCE	$ 143	$ 30	$ 500	$ -	$ -	-100.0%
22043118	439090	OTHER SERVICES	$ 12,048	$ 121,500	$ -	$ -	$ -	0.0%
		Total Services	$ 87,912	$ 147,020	$ 53,984	$ 10,337	$ 20,670	-61.7%
22043118	452000	INTERFUND TRANSFERS	$ 39,529	$ -	$ -	$ -	$ -	0.0%
22043118	459000	SALES TAX/GROSS INCOME TAX	$ -	$ -	$ -	$ -	$ -	0.0%
		Total Debt and Other	$ 39,529	$ -	$ -	$ -	$ -	0.0%
TOTAL	**HARTKE POOL EXPENDITURES**		**$ 208,436**	**$ 147,302**	**$ 53,984**	**$ 10,337**	**$ 20,670**	-61.7%
	HARTKE POOL NET		**$ (205,618)**	**$ (147,302)**	**$ (53,984)**	**$ (10,337)**	**$ (20,670)**	-61.7%

CITY OF EVANSVILLE PARKS & RECREATION FUND - 2026 PROPOSED BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22043105	**LLOYD POOL**							
TOTAL	**LLOYD POOL REVENUE**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	0.0%
22043105	434020	LIABILITY INSURANCE	$ 15,786	$ 16,733	$ 18,406	$ 13,805	$ 19,060	3.6%
22043105	435010	ELECTRIC SERVICES	$ -	$ -	$ -	$ -	$ -	0.0%
22043105	435020	GAS SERVICES	$ -	$ -	$ -	$ -	$ -	0.0%
		Total Services	**$ 15,786**	**$ 16,733**	**$ 18,406**	**$ 13,805**	**$ 19,060**	3.6%
TOTAL	**LLOYD POOL EXPENDITURES**		**$ 15,786**	**$ 16,733**	**$ 18,406**	**$ 13,805**	**$ 19,060**	3.6%
	LLOYD POOL NET		**$ (15,786)**	**$ (16,733)**	**$ (18,406)**	**$ (13,805)**	**$ (19,060)**	3.6%

CITY OF EVANSVILLE PARKS & RECREATION FUND - 2026 PROPOSED BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22043115	**SHELTERS**							
22043115	347080	RENTALS	$ 24,184	$ 20,232	$ 30,000	$ 100	$ 25,000	-16.7%
22043115	347081	WESSELMAN EAST SHELTER	$ 2,650	$ 3,100	$ 4,000	$ 1,500	$ 4,000	0.0%
22043115	347082	WESSELMAN WEST SHELTER	$ 3,950	$ 4,800	$ 5,000	$ 1,950	$ 5,000	0.0%
22043115	347083	WESSELMAN NORTH SHELTER	$ 3,650	$ 600	$ 4,000	$ 2,150	$ 4,000	0.0%
22043115	347084	WESSELMAN SOUTH SHELTER	$ 1,900	$ 400	$ 3,000	$ 1,700	$ 3,000	0.0%
22043115	347086	MESKER #3 SHELTER	$ 2,400	$ 3,100	$ 4,000	$ 2,100	$ 4,000	0.0%
22043115	347087	MESKER#15 SHELTER	$ 5,200	$ 6,110	$ 6,000	$ 3,900	$ 6,000	0.0%
22043115	347088	MESKER#17SHELTER	$ 2,800	$ 2,300	$ 3,000	$ 800	$ 3,000	0.0%
22043115	347120	PARK USAGE FEE	$ 1,100	$ 1,625	$ 1,000	$ 50	$ 1,000	0.0%
22043115	360000	MISCELLANEOUS REVENUES	$ 2,169	$ 2,178	$ -	$ -	$ 2,000	0.0%
22043115	399014	SALES TAX	$ 1,499	$ 1,357	$ 2,172	$ 936	$ 2,000	-7.9%
TOTAL	**SHELTERS REVENUE**		**$ 51,502**	**$ 45,802**	**$ 62,172**	**$ 15,186**	**$ 59,000**	-5.1%
22043115	439010	REFUNDS AWARDS INDEMNITIES	$ 107	$ 507	$ 321	$ -	$ 100	-68.8%
		Total Services	$ 107	$ 507	$ 321	$ -	$ 100	-68.8%
22043115	459000	SALES TAX/GROSS INCOME TAX	$ 1,498	$ 1,345	$ 1,800	$ 948	$ 1,800	0.0%
		Total Debt and Other	$ 1,498	$ 1,345	$ 1,800	$ 948	$ 1,800	0.0%
TOTAL	**SHELTERS EXPENDITURES**		**$ 1,605**	**$ 1,852**	**$ 2,121**	**$ 948**	**$ 1,900**	-10.4%
	SHELTERS NET		**$ 49,897**	**$ 43,950**	**$ 60,051**	**$ 14,238**	**$ 57,100**	-4.9%

CITY OF EVANSVILLE PARKS & RECREATION FUND - 2026 PROPOSED BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22043116	**NATURE CENTER**							
TOTAL	**NATURE CENTER REVENUE**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	0.0%
22043116	431050	CONTRACTUAL SERVICES	$ 140,000	$ 148,333	$ 160,000	$ 93,333	$ 175,000	9.4%
22043116	434020	LIABILITY INSURANCE	$ 4,432	$ 4,698	$ 5,170	$ 3,878	$ 5,350	3.5%
		Total Services	$ 144,432	$ 153,031	$ 165,170	$ 97,211	$ 180,350	9.2%
TOTAL	**NATURE CENTER EXPENDITURES**		**$ 144,432**	**$ 153,031**	**$ 165,170**	**$ 97,211**	**$ 180,350**	9.2%
	NATURE CENTER NET		**$ (144,432)**	**$ (153,031)**	**$ (165,170)**	**$ (97,211)**	**$ (180,350)**	9.2%

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Wesselman Nature Center	22043116-431050	Description of Services		
		Management Agreement	$	175,000
			$	**175,000**

Culture and Recreation

Department: Parks Department - Wesselman Nature Preserve/Howell Wetlands
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
NEW	Nature Center Building Improvements				$ 20,000	CAS	44375916-444000			$ 20,000	$ 40,000
36080	Structural Improvements (Howell Wetlands)	$ -		CAS							$ -
NEW	Facility Improvements (Howell)	$ -		CAS	$ 5,000	CAS	44375916-444000			$ 5,000	$ 10,000
36083	Wood Shed Improvements (Wesselman)	$ -		CAS							$ -
NEW	Boardwalk Improvements (Wesselman)	$ -									$ -
36084	Raptors Building Repiars	$ 127,000	CAS								$ -
	Department Total	$ 127,000	**$ -**		**$ 25,000**			**$ -**	**$ -**	**$ 25,000**	**$ 50,000**

CITY OF EVANSVILLE PARKS & RECREATION FUND - 2026 PROPOSED BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22043121	**PAGODA**							
22043121	360000	MISCELLANEOUS REVENUES	$ 30,000	$ 15,000	$ -	$ -	$ -	0.0%
22043121	362000	RENTAL OF PROPERTY	$ -	$ 300	$ 10,000	$ -	$ -	-100.0%
22043121	399014	SALES TAX COLLECTED	$ -	$ 21	$ -	$ -	$ -	0.0%
TOTAL	**PAGODA REVENUE**		**$ 30,000**	**$ 15,321**	**$ 10,000**	**$ -**	**$ -**	-100.0%
22043121	423020	REPAIR PARTS	$ -	$ -	$ 1,000	$ -	$ 300	-70.0%
22043121	429000	OTHER SUPPLIES	$ -	$ -	$ 2,000	$ -	$ 500	-75.0%
		Total Supplies	$ -	$ -	$ 3,000	$ -	$ 800	-73.3%
22043121	431050	CONTRACTUAL SERVICES	$ 29,127	$ 3,434	$ 5,692	$ 1,914	$ 5,268	-7.4%
22043121	432040	TELEPHONE	$ 1,320	$ 1,408	$ 1,400	$ 612	$ 1,500	7.1%
22043121	434020	LIABILITY INSURANCE	$ -	$ -	$ 19,590	$ 14,693	$ 20,280	3.5%
22043121	435010	ELECTRIC SERVICES	$ 12,582	$ 12,772	$ 16,500	$ 10,280	$ 22,000	33.3%
22043121	435040	WATER SERVICES	$ 2,227	$ 4,186	$ 3,720	$ 1,114	$ 4,000	7.5%
22043121	436010	REPAIRS & MAINTENANCE	$ 4,069	$ 4,946	$ 10,000	$ -	$ 5,000	-50.0%
22043121	439090	OTHER SERVICES	$ 5,034	$ 250	$ 20,000	$ -	$ 5,000	-75.0%
22043121	439094	LICENSES	$ -	$ 393	$ 400	$ 131	$ 400	0.0%
		Total Services	$ 54,358	$ 27,389	$ 77,302	$ 28,744	$ 63,448	-17.9%
22043121	452000	INTERFUND TRANSFER	$ 41,500	$ 6,134	$ -	$ -	$ -	0.0%
22043121	459000	SALES TAX	$ -	$ 21	$ 750	$ -	$ -	-100.0%
		Total Debt and Other	$ 41,500	$ 6,155	$ 750	$ -	$ -	-100.0%
TOTAL	**PAGODA EXPENDITURES**		**$ 95,858**	**$ 33,544**	**$ 81,052**	**$ 28,744**	**$ 64,248**	-20.7%
	PAGODA NET		**$ (65,858)**	**$ (18,223)**	**$ (71,052)**	**$ (28,744)**	**$ (64,248)**	-9.6%
22043122	**TRAILS**							
22043122	334011	READI GRANT	$ -	$ 15,376	$ 87,638	$ -	$ -	-100.0%
22043122	334070	STATE GRANT	$ -	$ -	$ 135,380	$ -	$ -	-100.0%
	TRAILS REVENUE		**$ -**	**$ 15,376**	**$ 223,018**	**$ -**	**$ -**	-100.0%
22043122	444000	IMPROVEMENT OTHER THAN BLDG	$ -	$ -	$ 87,638	$ -	$ -	-100.0%
			$ -	$ -	$ 87,638	$ -	$ -	$ (1)
TOTAL	**TRAILS EXPENDITURES**		**$ -**	**$ -**	**$ 87,638**	**$ -**	**$ -**	-100.0%
	TRAILS NET		**$ -**	**$ 15,376**	**$ 135,380**	**$ -**	**$ -**	-100.0%

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Pagoda	22043121-431050	Description of Services		
		Security Service	$	3,048
		Credit Card Service Fees	$	120
		Fire Extinguisher/Safety Inspection/Backflow Testing	$	500
		Pest Control Service	$	600
		Elevator Maintenance	$	1,000
		TOTAL	**$**	**5,268**

2026 Other Services by Department

Pagoda	22043121-439090	Description of Services		
		Cleaning	$	5,000
			$	**5,000**

Culture and Recreation

Department: Parks Department - Pagoda
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
NEW	Lighting upgrades				$ 20,000	CAS	44375916-444000				
76422	Seal and Stripe Parking Lot	C	$ 25,000	CAS							$ 25,000
	Department Total		**$ 25,000**	**$ -**	**$ 20,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,000**

CITY OF EVANSVILLE PARKS & RECREATION FUND - 2026 PROPOSED BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22043106	**SOCCER**							
TOTAL	**SOCCER REVENUE**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	0.0%
22043106	431050	CONTRACTUAL SERVICES	$ 185,000	$ 185,000	$ 185,000	$ 100,000	$ 200,000	8.1%
22043106	434020	LIABILITY INSURANCE	$ 392	$ 416	$ 458	$ 343	$ 480	4.9%
		Total Services	$ 185,392	$ 185,416	$ 185,458	$ 100,343	$ 200,480	8.1%
TOTAL	**SOCCER EXPENDITURES**		**$ 185,392**	**$ 185,416**	**$ 185,458**	**$ 100,343**	**$ 200,480**	8.1%
	SOCCER NET		**$ (185,392)**	**$ (185,416)**	**$ (185,458)**	**$ (100,343)**	**$ (200,480)**	8.1%

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Soccer	22043106-431050	Description of Services		
		Facility Management Agreement	$	200,000
			$	**200,000**

Culture and Recreation

Department: Parks Department - Soccer Complex
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
36014	Turf and Field Improvements	O	$ 10,000	CAS	$ -	CAS	44375916-444000				$ 10,000
36015	Facility Upgrades (Lighting and Fencing)	O	$ -		$ -	CAS	44375916-444000	$ 200,000	$ 200,000		$ 400,000
	Control Link Control System		$ 37,950	CAS							$ 37,950
	Seal And Stripe Parking Lot		$ 49,280	CAS							$ 49,280
	24 Ft Soccer Goals w/Wheels										$ -
	18 1/2 Ft Soccer Goals w/ Wheels										$ -
	Replace CharGriller (Concessions)										$ -
	Department Total		**$ 97,230**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**	**$ 200,000**	**$ -**	**$ 497,230**

CITY OF EVANSVILLE - 2026 DEACONESS AQUATICS CENTER BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
DEACONESS AQUATICS CENTER FUND								
25003120	347010	INSTRUCTION	$ 9,139	$ 77,287	$ 50,000	$ 3,254	$ 56,176	12.4%
25003120	347035	MEMBERSHIPS	$ 60,527	$ 48,193	$ 35,000	$ 21,860	$ 76,385	118.2%
25003120	347080	RENTALS	$ 105,443	$ 243,679	$ 250,000	$ 41,192	$ 225,916	-9.6%
25003120	347111	PARTY PACKAGE	$ 21,572	$ 25,480	$ 35,000	$ 11,252	$ 35,650	1.9%
25003120	347180	PROGRAM FEES	$ 42,910	$ 22,461	$ 45,000	$ 36,804	$ 33,000	-26.7%
25003120	347200	ADMISSION FEES	$ 142,368	$ 79,160	$ 80,000	$ 32,155	$ 57,535	-28.1%
25003120	360000	MISCELLANEOUS REVENUES	$ 253	$ 3,690	$ 5,046	$ 51	$ 5,000	-0.9%
25003120	391000	INTERFUND TRANSFERS	$ 1,140,000	$ 900,000	$ 900,000	$ 250,000	$ 1,409,000	56.6%
TOTAL	**AQUATICS CENTER REVENUE**		$ 1,522,211	$ 1,399,950	$ 1,400,046	$ 396,568	$ 1,898,662	35.6%
25003120	431050	CONTRACTUAL SERVICES	$ 1,224,024	$ 1,488,298	$ 1,746,426	$ 608,960	$ 1,831,000	4.8%
25003120	434020	LIABILITY INSURANCE	$ 42,059	$ 14,863	$ 65,390	$ -	$ 67,680	3.5%
25003120	435010	ELECTRIC SERVICES	$ -	$ -	$ -	$ -	$ -	
25003120	435020	GAS SERVICES	$ -	$ -	$ -	$ -	$ -	
25003120	435040	WATER SERVICES	$ -	$ -	$ -	$ -	$ -	
		Total Services	$ 1,266,083	$ 1,503,161	$ 1,811,816	$ 608,960	$ 1,898,680	4.8%
TOTAL	**AQUATICS CENTER EXPENDITURES**		**$ 1,266,083**	**$ 1,503,161**	**$ 1,811,816**	**$ 608,960**	**$ 1,898,680**	**4.8%**
DEACONESS AQUATICS CENTER FUND NET			**$ 256,128**	**$ (103,211)**	**$ (411,770)**	**$ (212,392)**	**$ (18)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Aquatics Center	25003120-431050	Description of Services		
		DAC Operating	$	1,831,000
			$	**1,831,000**

Culture and Recreation

Department: Parks Department - Aquatic Center
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
NEW	Facility improvemts	O			$ -	CAS	44375916-444000				$ -
18771	Pool System Maint	O			$ 30,000	CAS	44375916-444000	$ -	$ -	$ 30,000	$ 60,000
NEW	Portable Bulkhead	NF	$ -		$ 25,000	CAS	44375916-445050				$ 25,000
18772	Water Booster Pump		$ 31,800	CAS		CAS	44375916-445050				$ 31,800
18773	Gen 7 Timing System		$ 6,400	CAS							$ 6,400
NEW	Camera And Access Control for Facility							$ 150,000			$ 150,000
	Department Total		**$ 38,200**	**$ -**	**$ 55,000**	**$ -**		**$ 150,000**	**$ -**	**$ 30,000**	**$ 273,200**

CITY OF EVANSVILLE - 2026 GOLF BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22893201	**GOLF ADMINISTRATION**							
22893201	347033	SCHOOL PASS	$ 19,000	$ 13,000	$ 15,000	$ -	$ 13,000	-13.3%
22893201	347070	ADVERTISING	$ 1,249	$ 1,249	$ 1,200	$ -	$ 1,200	0.0%
22893201	360000	MISCELLANEOUS REVENUES	$ 25	$ 25	$ 9	$ 9	$ -	-100.0%
22893201	391000	INTERFUND TRANSFERS	$ 122,529	$ -	$ -		$ -	
22893201	393050	REBATE	$ 3,970	$ 2,756	$ -	$ -	$ -	
TOTAL	**GOLF ADMINISTRATION REVENUE**		**$ 146,773**	**$ 17,030**	**$ 16,209**	**$ 9**	**$ 14,200**	-12.4%
22893201	433010	PRINTING & ADVERTISING	$ -	$ 5,000	$ 15,000	$ -	$ -	-100.0%
22893201	439090	OTHER SERVICES	$ 47,375	$ -	$ -	$ -	$ -	
		Total Services	$ 47,375	$ 5,000	$ 15,000	$ -	$ -	-100.0%
22893201	452000	INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ -	
			$ -	$ -	$ -	$ -	$ -	
TOTAL	**GOLF ADMINISTRATION EXPENDITURES**		**$ 47,375**	**$ 5,000**	**$ 15,000**	**$ -**	**$ -**	**-100.0%**
	GOLF ADMINISTRATION NET		**$ 99,398**	**$ 12,030**	**$ 1,209**	**$ 9**	**$ 14,200**	1074.5%

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375927	**GOLF ADMIN CASINO**							
44375927	439090	OTHER SERVICES	$ 9,000	$ -	$ -	$ -	$ -	
44375927	444000	IMPROVEMENTS OTHER THAN BLDG	$ 9,112	$ 178,669	$ 20,000	$ 41,153	$ -	-100.0%
44375927	445020	MOTOR EQUIPMENT	$ -	$ 74,419	$ -	$ -	$ -	
44375927	445050	OTHER MACH/EQUIPMENT	$ 75,497	$ -	$ 97,760	$ 120,697	$ -	-100.0%
TOTAL	**GOLF ADMIN CASINO**		**$ 93,609**	**$ 253,088**	**$ 117,760**	**$ 161,850**	**$ -**	**-100.0%**

CITY OF EVANSVILLE - 2026 GOLF BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22893202		**FENDRICH GOLF COURSE**						
22893202	347031	SENIOR SEASON PASS	$ 19,500	$ 19,600	$ 20,000	$ 14,100	$ 20,000	0.0%
22893202	347032	JUNIOR SEASON PASS	$ 1,000	$ 2,300	$ 1,500	$ 1,500	$ 1,000	-33.3%
22893202	347036	UNLIMITED 5 DAY PASS	$ 7,650	$ 5,100	$ 7,500	$ 5,000	$ 7,500	0.0%
22893202	347037	UNLIMITED 7 DAY PASS	$ 32,000	$ 30,000	$ 35,000	$ 28,800	$ 35,000	0.0%
22893202	347040	PRO CART FEES	$ 113,861	$ 94,488	$ 120,000	$ 7,742	$ 120,000	0.0%
22893202	347041	COURSE FEES	$ 549,666	$ 575,468	$ 550,000	$ 184,406	$ 550,000	0.0%
22893202	347050	GIFT CARD PASS	$ 19,460	$ 45,665	$ 20,000	$ 3,827	$ 20,000	0.0%
22893202	347060	CONCESSIONS	$ 14,967	$ 15,902	$ 15,000	$ 4,029	$ 15,000	0.0%
22893202	347160	PRO COMMISSION	$ 217,225	$ 230,649	$ 225,000	$ 77,590	$ 225,000	0.0%
22893202	360000	MISCELLANEOUS REVENUES	$ 235	$ 1,438	$ 3,114	$ (25)	$ -	-100.0%
22893202	391000	INTERFUND TRANSFERS	$ 56,900	$ 31,000	$ -		$ -	
TOTAL		**FENDRICH GOLF COURSE REVENUE**	$ 1,032,463	$ 1,051,610	$ 997,114	$ 326,969	$ 993,500	-0.4%
22893202	411013	FULL TIME SALARIES	$ 161,215	$ 161,100	$ 170,830	$ 87,753	$ 184,370	7.9%
22893202	411400	TEMPORARY SALARIES	$ 13,404	$ 13,326	$ 27,000	$ 6,030	$ 27,000	0.0%
22893202	411500	OTHER	$ -	$ 291	$ 1,200	$ -	$ 1,200	0.0%
22893202	411600	OVERTIME	$ 18,599	$ 16,589	$ 12,000	$ 7,895	$ 12,000	0.0%
22893202	413010	SOCIAL SECURITY	$ 14,230	$ 14,438	$ 16,150	$ 7,694	$ 17,180	6.4%
22893202	413030	PUBLIC EMP RETIREMENT	$ 25,534	$ 25,929	$ 26,810	$ 13,582	$ 26,350	-1.7%
22893202	413040	UNEMPLOYMENT	$ 225	$ 360	$ 360	$ 360	$ 453	25.8%
22893202	413050	HEALTH INSURANCE	$ 70,109	$ 72,502	$ 70,440	$ 34,439	$ 57,700	-18.1%
22893202	413060	LIFE INSURANCE	$ 196	$ 196	$ 590	$ 98	$ 550	-6.8%
22893202	413080	TEAMSTER SCHOLARSHIP	$ 260	$ 260	$ 260	$ 130	$ 260	0.0%
		Total Wages and Benefits	$ 303,771	$ 304,991	$ 325,640	$ 157,981	$ 327,063	0.4%
22893202	422020	GARAGE AND MOTOR	$ 8,466	$ 10,811	$ 15,000	$ 4,385	$ 12,000	-20.0%
22893202	422035	CHEMICALS	$ 51,994	$ 56,583	$ 63,139	$ 41,989	$ 70,000	10.9%
22893202	423012	STREET & ALLEY MATERIALS	$ 882	$ 2,043	$ 2,500	$ 1,183	$ 2,500	0.0%
22893202	423020	REPAIR PARTS	$ 9,272	$ 9,716	$ 15,000	$ 4,408	$ 15,000	0.0%
22893202	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 650	$ -	$ 1,000	$ -	$ 5,000	400.0%
22893202	429000	OTHER SUPPLIES	$ 4,481	$ 4,654	$ 6,000	$ 2,970	$ 6,000	0.0%
		Total Supplies	$ 75,745	$ 83,807	$ 102,639	$ 54,935	$ 110,500	7.7%
22893202	431050	CONTRACTUAL SERVICES	$ 70,280	$ 58,917	$ 74,082	$ 9,938	$ 73,482	-0.8%
22893202	432040	TELEPHONE	$ 1,813	$ 1,648	$ 1,670	$ 562	$ 1,280	-23.4%
22893202	434010	WORKMEN'S COMPENSATION	$ 6,101	$ 4,990	$ 5,390	$ 2,695	$ 2,930	-45.6%
22893202	434020	LIABILITY INSURANCE	$ 15,000	$ 15,900	$ 17,490	$ 13,118	$ 18,110	3.5%
22893202	435010	ELECTRIC SERVICES	$ 37,089	$ 29,993	$ 39,250	$ 15,375	$ 46,000	17.2%
22893202	435020	GAS SERVICES	$ 3,252	$ 2,683	$ 3,750	$ 2,283	$ 5,500	46.7%
22893202	435040	WATER SERVICES	$ 41,813	$ 37,811	$ 40,000	$ 5,818	$ 41,640	4.1%
22893202	436010	REPAIRS & MAINTENANCE	$ 2,515	$ 11,029	$ 4,500	$ 515	$ 4,500	0.0%
22893202	439010	REFUNDS AWARDS INDEMNITIES	$ 215,570	$ 231,503	$ 200,000	$ 26,477	$ 200,000	0.0%
22893202	439031	SUBSCRIPTIONS	$ 143	$ -	$ 250	$ 50	$ 250	0.0%
22893202	439090	OTHER SERVICES	$ 7,900	$ 10,438	$ 8,200	$ 4,804	$ 8,550	4.3%
22893202	439091	EDUCATION	$ -	$ -	$ 250	$ -	$ 250	0.0%
		Total Services	$ 401,478	$ 404,912	$ 394,832	$ 81,635	$ 402,492	1.9%
TOTAL		**FENDRICH GOLF COURSE EXPENDITURES**	**$ 780,994**	**$ 793,710**	**$ 823,111**	**$ 294,551**	**$ 840,055**	**2.1%**
		FENDRICH GOLF COURSE NET	$ 251,469	$ 257,900	$ 174,003	$ 32,418	$ 153,445	-11.8%

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Fendrich Golf Course	22893202-431050	Description of Services		
		Credit Card Usage Fees	$	6,672
		Golf Pro Compensation	$	25,405
		Golf Pro Quarterly Allowance	$	28,741
		Uniform Service & Mats	$	3,000
		Security Service	$	1,644
		Grease Trap Maintenance	$	1,620
		Waste Removal Service	$	2,300
		Fire Extinguisher & Kitchen Suppression Service	$	1,000
		Pest Control Service	$	600
		Lake Maintenance - Aquatic Control	$	2,500
		TOTAL	$	73,482

2026 Other Services by Department

Fendrich Golf Course	**22893202-439090**	**Description of Services**		
		Recycle Parts Cleaner	$	250
		Spring/Fall Aeration	$	7,000
		Hood Cleaning	$	1,300
		TOTAL	**$**	**8,550**

Culture and Recreation

Department: Parks Department - Fendrich Golf Course
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
NEW	Rough Mower		$ -		$ 130,000	CAS	44375916-445050	$ 130,000	$ -	$ -	$ 260,000
NEW	Fairway mower				$ -	CAS	44375916-445050	$ 85,000			
NEW	Greens Mower	N	$ 55,000	CAS					$ -	$ -	$ 55,000
37902	Asphalt Cart Path	O	$ 50,000	CAS				$ -		$ -	$ 50,000
37903	Parking Lot Patch/Seal/Stripe	N	$ 20,000	CAS				$ -	$ -	$ -	$ 20,000
	Department Total		**$ 125,000**	**$ -**	**$ 130,000**	**$ -**	**$ -**	**$ 215,000**	**$ -**	**$ -**	**$ 385,000**

CITY OF EVANSVILLE - 2026 GOLF BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22893203		**HELFRICH GOLF COURSE**						
22893203	347031	SENIOR SEASON PASS	$ 5,600	$ 11,050	$ 12,300	$ 12,300	$ 10,000	-18.7%
22893203	347032	JUNIOR SEASON PASS	$ 800	$ 2,000	$ 1,400	$ 1,400	$ 1,000	-28.6%
22893203	347036	UNLIMITED 5 DAY PASS	$ 2,550	$ 3,550	$ 3,000	$ 3,000	$ 3,000	0.0%
22893203	347037	UNLIMITED 7 DAY PASS	$ 8,000	$ 15,200	$ 13,200	$ 13,200	$ 12,000	-9.1%
22893203	347040	PRO CART FEES	$ 84,764	$ 81,642	$ 90,000	$ 7,237	$ 90,000	0.0%
22893203	347041	COURSE FEES	$ 374,230	$ 451,763	$ 400,000	$ 178,218	$ 400,000	0.0%
22893203	347050	GIFT CARD PASS	$ 18,937	$ 18,085	$ 20,000	$ 3,918	$ 20,000	0.0%
22893203	347060	CONCESSIONS	$ 9,111	$ 15,953	$ 5,500	$ 4,473	$ 5,500	0.0%
22893203	347160	PRO COMMISSION	$ 145,913	$ 143,112	$ 150,000	$ 59,759	$ 150,000	0.0%
22893203	360000	MISCELLANEOUS REVENUES	$ 25	$ 146	$ 113	$ 113	$ -	-100.0%
22893203	391000	INTERFUND TRANSFERS	$ 48,500	$ 37,000	$ -	$ -	$ -	
TOTAL		**HELFRICH GOLF COURSE REVENUE**	$ 698,430	$ 779,501	$ 695,513	$ 283,618	$ 691,500	-0.6%
22893203	411013	FULL TIME SALARIES	$ 128,516	$ 151,282	$ 161,240	$ 81,685	$ 171,450	6.3%
22893203	411400	TEMPORARY SALARIES	$ 42,128	$ 28,230	$ 31,000	$ 11,886	$ 31,000	0.0%
22893203	411500	OTHER	$ 628	$ 775	$ 2,200	$ 229	$ 2,200	0.0%
22893203	411600	OVERTIME	$ 8,960	$ 13,939	$ 17,000	$ 3,512	$ 17,000	0.0%
22893203	413010	SOCIAL SECURITY	$ 13,727	$ 15,125	$ 16,180	$ 7,414	$ 16,960	4.8%
22893203	413030	PUBLIC EMP RETIREMENT	$ 19,611	$ 24,179	$ 25,630	$ 12,130	$ 24,350	-5.0%
22893203	413040	UNEMPLOYMENT	$ 225	$ 360	$ 360	$ 360	$ 543	50.8%
22893203	413050	HEALTH INSURANCE	$ 53,702	$ 69,014	$ 70,440	$ 32,764	$ 68,400	-2.9%
22893203	413060	LIFE INSURANCE	$ 196	$ 196	$ 590	$ 98	$ 460	-22.0%
22893203	413080	TEAMSTER SCHOLARSHIP	$ 192	$ 250	$ 260	$ 130	$ 360	38.5%
		Total Wages and Benefits	$ 267,884	$ 303,350	$ 324,900	$ 150,208	$ 332,723	2.4%
22893203	422020	GARAGE AND MOTOR	$ 9,766	$ 11,984	$ 15,000	$ 3,320	$ 12,000	-20.0%
22893203	422035	CHEMICALS	$ 48,829	$ 53,349	$ 50,000	$ 45,341	$ 62,000	24.0%
22893203	423012	STREET & ALLEY MATERIALS	$ -	$ 2,038	$ 2,500	$ 1,079	$ 2,500	0.0%
22893203	423020	REPAIR PARTS	$ 17,437	$ 7,921	$ 15,000	$ 10,474	$ 13,500	-10.0%
22893203	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 200	$ 1,224	$ 1,000	$ -	$ 750	-25.0%
22893203	429000	OTHER SUPPLIES	$ 8,529	$ 5,697	$ 6,000	$ 2,852	$ 6,000	0.0%
		Total Supplies	$ 84,760	$ 82,213	$ 89,500	$ 63,066	$ 96,750	8.1%
22893203	431050	CONTRACTUAL SERVICES	$ 77,754	$ 70,676	$ 82,448	$ 42,142	$ 83,726	1.6%
22893203	432040	TELEPHONE	$ 1,849	$ 1,826	$ 1,840	$ 444	$ 1,030	-44.0%
22893203	434010	WORKMEN'S COMPENSATION	$ 6,165	$ 4,976	$ 5,370	$ 2,685	$ 3,170	-41.0%
22893203	434020	LIABILITY INSURANCE	$ 11,262	$ 11,937	$ 13,140	$ 9,855	$ 13,600	3.5%
22893203	435010	ELECTRIC SERVICES	$ 23,400	$ 19,208	$ 25,000	$ 11,496	$ 28,000	12.0%
22893203	435020	GAS SERVICES	$ 5,976	$ 3,634	$ 7,000	$ 3,659	$ 8,400	20.0%
22893203	435040	WATER SERVICES	$ 81,333	$ 76,865	$ 60,000	$ 13,368	$ 68,000	13.3%
22893203	436010	REPAIRS & MAINTENANCE	$ 380	$ 4,846	$ 5,000	$ 1,594	$ 5,000	0.0%
22893203	439010	REFUNDS AWARDS INDEMNITIES	$ 144,832	$ 143,370	$ 150,000	$ 22,462	$ 150,000	0.0%
22893203	439031	SUBSCRIPTIONS	$ 50	$ 50	$ 250	$ 50	$ 250	0.0%
22893203	439090	OTHER SERVICES	$ 5,381	$ 7,643	$ 8,200	$ 5,017	$ 6,300	-23.2%
22893203	439091	EDUCATION	$ -	$ -	$ -	$ -	$ 200	
		Total Services	$ 358,381	$ 345,031	$ 358,248	$ 112,772	$ 367,676	2.6%
22893203	445050	OTHER MACH/EQUIPMENT	$ -	$ -	$ 250	$ -	$ -	-100.0%
			$ -	$ -	$ 250	$ -	$ -	-100.0%
TOTAL		**HELFRICH GOLF COURSE EXPENDITURES**	**$ 711,024**	**$ 730,594**	**$ 772,898**	**$ 326,046**	**$ 797,149**	**3.1%**
		HELFRICH GOLF COURSE NET	$ (12,594)	$ 48,907	$ (77,385)	$ (42,428)	$ (105,649)	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Helfrich Golf Course	22893203-431050	Description of Services		
		Credit Card Usage Fees	$	9,222
		Golf Pro Compensation	$	25,405
		Golf Pro Quarterly Allowance	$	28,741
		Uniform Service & Mats	$	3,100
		Security Service	$	2,208
		Grease Trap Maintenance	$	1,400
		Lake Maintenance - Aquatic Control	$	9,900
		Portable Toilet	$	500
		Waste Removal Service	$	1,750
		Pest Control Service	$	500
		Fire Extinguisher & Kitchen Suppression Service	$	1,000
		TOTAL	**$**	**83,726**

2026 Other Services by Department

Helfrich Golf Course	22893203-439090	Description of Services		
		Spring/Fall Aeration	$	5,000
		Hood Cleaning	$	1,300
		TOTAL	**$**	**6,300**

Culture and Recreation

Department: Parks Department - Helfrich Golf Course
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
NEW	Greens Mower				$60,000	CAS	44375916-445050				$ 60,000
NEW	Utility Vehicles				$0	CAS	44375916-445050	$ 60,000.00			$ 60,000
35557	Parking Lot Patch/Seal/Stripe	N	$ -								$ -
35555	Asphalt Cart Path Repairs	O	$ -								$ -
35558	Sidewinder	N	$ -								$ -
35556	Clubhouse Improvements	O	$ -								$ -
NEW	Irrigation system	NF	$ -								$ -
NEW	Bunker Improvements	NF	$ -								$ -
35559	TriMax Snake S2 320 Tri Deck Roller Mower		$ 47,760	CAS							$ 47,760
	Department Total		**$ 47,760**	**$ -**	**$ 60,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 47,760**

CITY OF EVANSVILLE - 2026 GOLF BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22893204		**MCDONALD GOLF COURSE**						
22893204	347031	SENIOR SEASON PASS	$ 9,500	$ 10,150	$ 10,000	$ 8,400	$ 10,000	0.0%
22893204	347032	JUNIOR SEASON PASS	$ 1,100	$ 1,900	$ 1,100	$ 1,100	$ 1,100	0.0%
22893204	347036	UNLIMITED 5 DAY PASS	$ -	$ 2,850	$ 4,000	$ 3,000	$ 4,000	0.0%
22893204	347037	UNLIMITED 7 DAY PASS	$ 16,000	$ 19,100	$ 20,000	$ 12,000	$ 20,000	0.0%
22893204	347040	PRO CART FEES	$ 17,646	$ 13,333	$ 18,000	$ -	$ 18,000	0.0%
22893204	347042	MCDONALD COURSE FEE	$ 301,628	$ 353,226	$ 300,000	$ 132,658	$ 300,000	0.0%
22893204	347050	GIFT CARD PASS	$ 36,952	$ 15,189	$ 20,000	$ 3,853	$ 20,000	0.0%
22893204	347060	CONCESSIONS	$ 8,077	$ 5,979	$ 7,500	$ 608	$ 7,500	0.0%
22893204	347160	PRO COMMISSION	$ 103,664	$ 101,330	$ 100,000	$ 44,037	$ 100,000	0.0%
22893204	360000	MISCELLANEOUS REVENUES	$ 828	$ (21)	$ 1,775	$ 27	$ 850	-52.1%
22893204	391000	INTERFUND TRANSFERS	$ 76,500	$ 67,634	$ -	$ -	$ -	
22893204	399002	REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ -	
TOTAL	**MCDONALD GOLF COURSE REVENUE**		$ 571,895	$ 590,670	$ 482,375	$ 205,683	$ 481,450	-0.2%
22893204	411013	FULL TIME SALARIES	$ 97,148	$ 97,275	$ 103,700	$ 53,803	$ 114,100	10.0%
22893204	411400	TEMPORARY SALARIES	$ 16,524	$ 18,336	$ 15,000	$ 7,431	$ 15,000	0.0%
22893204	411500	OTHER	$ 141	$ 221	$ 1,200	$ 200	$ 1,200	0.0%
22893204	411600	OVERTIME	$ 25,126	$ 24,501	$ 12,000	$ 10,471	$ 12,000	0.0%
22893204	413010	SOCIAL SECURITY	$ 10,629	$ 10,979	$ 10,100	$ 5,501	$ 10,890	7.8%
22893204	413030	PUBLIC EMP RETIREMENT	$ 17,383	$ 17,776	$ 16,180	$ 9,155	$ 16,210	0.2%
22893204	413040	UNEMPLOYMENT	$ 150	$ 240	$ 240	$ 240	$ 453	88.8%
22893204	413050	HEALTH INSURANCE	$ 60,767	$ 60,767	$ 46,960	$ 31,387	$ 57,000	21.4%
22893204	413060	LIFE INSURANCE	$ -	$ -	$ 400	$ -	$ 460	15.0%
22893204	413080	TEAMSTER SCHOLARSHIP	$ 260	$ 260	$ 300	$ 130	$ 340	13.3%
		Total Wages and Benefits	$ 228,129	$ 230,355	$ 206,080	$ 118,318	$ 227,653	10.5%
22893204	422020	GARAGE AND MOTOR	$ 9,929	$ 8,985	$ 13,000	$ 5,288	$ 11,000	-15.4%
22893204	422035	CHEMICALS	$ 42,623	$ 48,437	$ 51,775	$ 31,421	$ 60,000	15.9%
22893204	423012	STREET & ALLEY MATERIALS	$ 1,320	$ 1,912	$ 2,000	$ 1,056	$ 2,000	0.0%
22893204	423020	REPAIR PARTS	$ 6,840	$ 7,376	$ 10,000	$ 5,562	$ 8,750	-12.5%
22893204	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 1,105	$ 788	$ 1,000	$ 542	$ 1,000	0.0%
22893204	429000	OTHER SUPPLIES	$ 2,939	$ 2,670	$ 3,000	$ 2,034	$ 3,000	0.0%
		Total Supplies	$ 64,756	$ 70,168	$ 80,775	$ 45,903	$ 85,750	6.2%
22893204	431050	CONTRACTUAL SERVICES	$ 68,750	$ 57,403	$ 62,355	$ 30,293	$ 70,170	12.5%
22893204	432040	TELEPHONE	$ 1,800	$ 6,733	$ 2,700	$ -	$ -	-100.0%
22893204	434010	WORKMEN'S COMPENSATION	$ 3,786	$ 3,113	$ 3,370	$ 1,685	$ 1,860	-44.8%
22893204	434020	LIABILITY INSURANCE	$ 8,088	$ 8,573	$ 9,440	$ 7,080	$ 9,770	3.5%
22893204	435010	ELECTRIC SERVICES	$ 8,676	$ 10,093	$ 10,000	$ 3,548	$ 12,000	20.0%
22893204	435020	GAS SERVICES	$ 896	$ 999	$ 1,500	$ 1,074	$ 1,800	20.0%
22893204	435040	WATER SERVICES	$ 35,491	$ 53,742	$ 42,500	$ 8,461	$ 44,243	4.1%
22893204	436010	REPAIRS & MAINTENANCE	$ 100	$ 1,701	$ 2,750	$ -	$ 750	-72.7%
22893204	439010	REFUNDS AWARDS INDEMNITIES	$ 102,670	$ 102,289	$ 100,000	$ 12,685	$ 100,000	0.0%
22893204	439090	OTHER SERVICES	$ 4,869	$ 6,996	$ 5,200	$ 3,312	$ 5,000	
22893204	439091	EDUCATION	$ -	$ -	$ -	$ -	$ 200	
		Total Services	$ 235,127	$ 251,642	$ 239,815	$ 68,138	$ 245,793	2.5%
TOTAL	**MCDONALD GOLF COURSE EXPENDITURES**		**$ 528,012**	**$ 552,165**	**$ 526,670**	**$ 232,359**	**$ 559,196**	**6.2%**
	MCDONALD GOLF COURSE NET		$ 43,883	$ 38,505	$ (44,295)	$ (26,676)	$ (77,746)	
TOTAL	**GOLF COURSES REVENUE**		$ 2,449,561	$ 2,438,811	$ 2,191,211	$ 816,279	$ 2,180,650	-0.5%
TOTAL	**GOLF COURSES EXPENDITURES**		$ 2,067,405	$ 2,081,469	$ 2,137,679	$ 852,956	$ 2,196,400	2.7%
	GOLF COURSES NET		**$ 382,156**	**$ 357,342**	**$ 53,532**	**$ (36,677)**	**$ (15,750)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

McDonald Golf Course	22893204-431050	Description of Services		
		Credit Card Usage Fees	$	8,172
		Golf Pro Compensation	$	25,405
		Golf Pro Quarterly Allowance	$	28,741
		Uniform Service & Mats	$	1,090
		Security Service	$	1,392
		Pest Control Service	$	300
		Waste Removal Service	$	1,090
		Portable Toilet	$	980
		Fire Extinguisher & Kitchen Suppression Service	$	500
		Lake Maintenance - Aquatic Control	$	2,500
		TOTAL	**$**	**70,170**

2026 Other Services by Department

McDonald Golf Course	22893204-439090	Description of Services		
		Spring/Fall Aeration	$	5,000
			$	**5,000**

Culture and Recreation

Department: Parks Department - McDonald Golf Course
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
	Greens Mower	NF			$ 60,000	CAS	44375916-445050				$ 60,000
35068	Sprayer	N	$ 50,000	CAS							$ 50,000
35066	Clubhouse Renovations	O	$ 5,000	CAS					$ 5,000		$ 10,000
NEW	Fairway mower	NF	$ -							$ 130,000	$ 130,000
35069	Rough Mower	N	$ -						$ 85,000		$ 85,000
	Department Total		**$ 55,000**	**$ -**	**$ 60,000**	**$ -**	**$ -**	**$ -**	**$ 90,000**	**$ 130,000**	**$ 335,000**

CITY OF EVANSVILLE - 2026 PARK BONDS BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
		PARK BOND 2022A						
33224201	311000	PROPERTY TAX	$ -	$ 724,969	$ 970,000	$ 76,346	$ 387,140	-60.1%
33224201	335010	FINANCIAL INSTITUTION TAX	$ -	$ 2,742	$ 8,800	$ 193	$ 980	-88.9%
33224201	335020	AUTO EXCISE TAX	$ -	$ 46,201	$ 57,100	$ 4,382	$ 22,220	-61.1%
33224201	335070	COMMERCIAL VEHICLE TAX	$ -	$ 3,136	$ 8,100	$ -	$ -	-100.0%
33224201	349040	IN LIEU OF TAXES	$ -	$ 40	$ 200	$ -	$ -	-100.0%
TOTAL	**PARK BOND 2022A REVENUE**		$ -	$ 777,088	$ 1,044,200	$ 80,921	$ 410,340	-60.7%
33224203	438010	PRINCIPAL	$ -	$ -	$ -	$ 90,000	$ 190,000	
33224203	438020	BOND INTEREST	$ -	$ -	$ -	$ 110,856	$ 210,340	
33224203	438030	PAYING AGENT FEES	$ 4,050	$ 2,775	$ 10,000	$ 4,188	$ 10,000	0.0%
TOTAL	**PARK BOND REVENUE 2022 EXPENSES**		$ 4,050	$ 2,775	$ 10,000	$ 205,044	$ 410,340	4003.4%
		PARK BOND 2022A NET	**$ (4,050)**	**$ 774,313**	**$ 1,034,200**	**$ (124,123)**	**$ -**	
		PARK BOND 2022B						
33224204	311000	PROPERTY TAX	$ -	$ -	$ 1,217,000	$ 116,957	$ 582,850	-52.1%
33224204	335010	FINANCIAL INSTITUTION TAX	$ -	$ -	$ 295	$ 295	$ 1,470	398.3%
33224204	335020	AUTO EXCISE TAX	$ -	$ -	$ 6,713	$ 6,713	$ 33,680	
33224204	335070	COMMERCIAL VEHICLE TAX	$ -	$ -	$ 3,000	$ -	$ -	
33224204	391000	INTERFUND TRANSFERS	$ -	$ -	$ 1,220,000	$ 687	$ -	-100.0%
TOTAL	**PARK BOND REVENUE 2022B**		$ -	$ -	$ 2,447,008	$ 124,652	$ 618,000	-74.7%
33224204	438010	PRINCIPAL	$ -	$ -	$ 810,000	$ 200,000	$ 425,000	-47.5%
33224204	438020	BOND INTEREST	$ -	$ -	$ 407,000	$ 104,250	$ 183,000	-55.0%
33224204	438030	PAYING AGENT FEES	$ -	$ -	$ 3,000	$ -	$ 10,000	233.3%
TOTAL	**PARK BOND EXPENSES 2022B**		$ -	$ -	$ 1,220,000	$ 304,250	$ 618,000	-49.3%
		PARK BOND 2022B NET	**$ -**	**$ -**	**$ 1,227,008**	**$ (179,598)**	**$ -**	**-100.0%**
		PARK BOND 2022 REVENUE	**$ -**	**$ 777,088**	**$ 3,491,208**	**$ 205,573**	**$ 1,028,340**	
		PARK BOND 2022 EXPENSE	**$ 4,050**	**$ 2,775**	**$ 1,230,000**	**$ 509,294**	**$ 1,028,340**	
		PARK BOND 2022 NET	**$ (4,050)**	**$ 774,313**	**$ 2,261,208**	**$ (303,721)**	**$ -**	
		PARKS SPECIAL DISTRICT FUND						
33324302	311000	PROPERTY TAX	$ -	$ -	$ 293,623	$ 293,622	$ -	-100.0%
33324302	335010	FINANCIAL INSTITUTION TAX	$ -	$ -	$ 741	$ 741	$ -	-100.0%
33324302	335020	AUTO EXCISE TAX	$ -	$ -	$ 16,853	$ 16,853	$ -	-100.0%
33324302	335070	COMMERCIAL VEHICLE TAX	$ -	$ -	$ 1,044	$ 1,044	$ -	-100.0%
33324302	360000	MISCELLANEOUS	$ 680	$ -	$ -	$ -	$ -	
33324302	361000	INTEREST INCOME	$ 62,894	$ 47,089	$ 30,000	$ 4,698	$ 1,500	-95.0%
33324302	391000	INTERFUND TRANSFERS	$ 2,533,275	$ -	$ 1,372,950	$ 764,450	$ 1,528,900	11.4%
33324302	399002	REIMBURSEMENTS	$ 140,479	$ -	$ -	$ -	$ -	
TOTAL	**PARKS SPECIAL DISTRICT FUND REVENUE**		**$ 2,737,328**	**$ 47,089**	**$ 1,715,211**	**$ 1,081,408**	**$ 1,530,400**	-10.8%
33324302	431050	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ -	
33324302	438010	PRINCIPAL	$ 720,000	$ 750,000	$ 790,000	$ 390,000	$ 830,000	5.1%
33324302	438020	BOND INTEREST	$ 811,775	$ 775,400	$ 737,400	$ 373,575	$ 697,400	-5.4%
33324302	438030	PAYING AGENT FEES	$ 400	$ -	$ 1,500	$ 400	$ 3,000	100.0%
33324302	443000	BUILDINGS	$ 112,609	$ -	$ -	$ -	$ -	
33324302	444000	IMPROVEMENT OTHER THAN BLDG	$ -	$ -	$ -	$ -	$ -	
33324302	445050	OTHER MACH/EQUIPMENT	$ -	$ -	$ -	$ -	$ -	
TOTAL	**PARKS SPECIAL DISTRICT FUND EXPENSE**		**$ 1,644,784**	**$ 1,525,400**	**$ 1,528,900**	**$ 763,975**	**$ 1,530,400**	**0.1%**
33324303	438010	PRINCIPAL	$ -	$ 195,000	$ 585,000	$ -	$ -	-100.00%
33324303	438020	BOND INTEREST	$ -	$ 218,250	$ 422,963	$ -	$ -	-100.00%
33324303	438030	PAYING AGENT FEES	$ -	$ 350	$ 3,000	$ 350	$ -	-100.00%
33324303	444000	IMPROVEMENT OTHER THAN BLDG	$ 4,009	$ -	$ -	$ -	$ -	
33324303	445050	OTHER MACH/EQUIPMENT	$ 124,750	$ -	$ -	$ -	$ -	
TOTAL	**PARKS SPECIAL DISTRICT FUND EXPENSE**		**$ 128,759**	**$ 413,600**	**$ 1,010,963**	**$ 350**	**$ -**	
TOTAL	**PARKS SPECIAL DISTRICT FUND EXPENSES**		**$ 1,773,543**	**$ 1,939,000**	**$ 2,539,863**	**$ 764,325**	**$ 1,530,400**	**-39.7%**
		PARKS SPECIAL DISTRICT NET	**$ 963,785**	**$ (1,891,911)**	**$ (824,652)**	**$ 317,083**	**$ -**	

CITY OF EVANSVILLE - 2026 PARK BONDS BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
	PARKS 2024 BOND FUND							
33244201	311000	PROPERTY TAX	$ -	$ -	$ 2,165,800	$ 2,165,800	$ 1,793,700	-17.2%
33244201	335010	FINANCIAL INSTITUTION TAX	$ -	$ -	$ 5,453	$ 5,453	$ 4,520	-17.1%
33244201	335020	AUTO EXCISE TAX	$ -	$ -	$ 123,981	$ 123,981	$ 102,680	-17.2%
33244201	335070	COMMERCIAL VEHICLE TAX	$ -	$ -	$ 7,679	$ 7,679	$ 6,350	-17.3%
TOTAL	**PARKS 2024 BOND FUND REVENUE**		**$ -**	**$ -**	**$ 2,302,913**	**$ 2,302,913**	**$ 1,907,250**	-17.2%
33244201	438010	PRINCIPAL	$ -	$ -	$ 1,340,000	$ 1,340,000	$ 1,010,000	-24.63%
33244201	438020	BOND INTEREST	$ -	$ -	$ 556,081	$ 556,081	$ 887,250	59.55%
33244201	438030	PAYING AGENT FEES	$ -	$ -	$ -	$ -	$ 10,000	
TOTAL	**PARKS 2024 BOND FUND EXPENSE**		$ -	$ -	$ 1,896,081	$ 1,896,081	$ 1,907,250	
	PARKS 2024 BOND FUND NET		**$ -**	**$ -**	**$ 406,832**	**$ 406,832**	**$ -**	**-100.0%**
	TOTAL PARKS ALL BONDS REVENUE		**$ 2,737,328**	**$ 824,177**	**$ 7,509,332**	**$ 3,589,894**	**$ 4,465,990**	
	TOTAL PARKS ALL BONDS EXPENSE		**$ 1,777,593**	**$ 1,941,775**	**$ 5,665,944**	**$ 3,169,700**	**$ 4,465,990**	
	TOTAL PARKS ALL BONDS NET		**$ 959,735**	**$ (1,117,598)**	**$ 1,843,388**	**$ 420,194**	**$ -**	



People: $4,427,143

Operating: $2,235,610

Capital: $1,216,000

$7.8M

Mesker Park Zoo & Botanical Garden

Sitting on 50 acres of rolling west side space, Mesker Park Zoo & Botanic Garden is home to more than 700 animals, with more than 140 species represented. In 2023, we saw over 195,000 visitors, making MPZ&BG the #1 family destination in Vanderburgh County. Mesker Park Zoo employs 42 full-time staff, year-round part-time staff, and up to 50 seasonal, part-time staff. We also have more than 180 volunteers that facilitate our educational programs.

SERVICE OUTCOMES

2024

196,078 Total visitors

Renovation of Indian Rhinoceros Holding

Added a Director of Operations and Facilities Position

2025

As of July 2025

More than 100,000 visitors

Announcement of "Wild Summer Lights," opening August 14

Purchased new paddle boats as guest attraction



2026 GOALS & OPPORTUNITIES

MEET AND EXCEED AZA STANDARDS FOR ACCREDITATION

EXPAND VISITOR REACH TO OFFER ALTERNATIVE OPPORTUNITIES FOR VISITORS TO EXPERIENCE THE ZOO

BEGIN WORK ON DESIGN/PLAN FOR NEW GIRAFFE COMPLEX

CITY OF EVANSVILLE PARKS & RECREATION FUND - 2026 PROPOSED BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22043111		**MESKER PARK ZOO**						
22043111	347020	NOVELTIES	$ 335,866	$ 341,527	$ 341,932	$ 182,290	$ 338,200	-1.1%
22043111	347035	MEMBERSHIPS	$ 73,557	$ 61,988	$ 80,678	$ 44,352	$ 60,800	-24.6%
22043111	347050	GIFT CARDS	$ -	$ -	$ -	$ -	$ -	0.0%
22043111	347060	CONCESSIONS	$ 30,337	$ 30,879	$ 32,367	$ 7,861	$ 32,300	-0.2%
22043111	347063	VENDING	$ 42,888	$ 39,040	$ 44,382	$ 24,038	$ 38,000	-14.4%
22043111	347080	RENTALS	$ 20,732	$ 15,427	$ 22,450	$ 9,783	$ 15,000	-33.2%
22043111	347089	ZOO TRAIN	$ 12,971	$ 12,572	$ 14,000	$ 4,876	$ 14,000	0.0%
22043111	347090	ZOO STROLLERS	$ 20,736	$ 20,840	$ 22,721	$ 10,469	$ 20,900	-8.0%
22043111	347100	ZOO BOAT RENTAL	$ 8,307	$ 5,997	$ 10,000	$ 4,842	$ 8,000	-20.0%
22043111	347110	SPECIAL EVENTS	$ 82,255	$ 84,876	$ 90,000	$ 36,558	$ 81,700	-9.2%
22043111	347113	ANIMAL FEEDING	$ 69,326	$ 72,581	$ 68,500	$ -	$ 70,300	2.6%
22043111	347200	ADMISSION FEES	$ 846,065	$ 873,158	$ 854,291	$ 427,760	$ 855,000	0.1%
22043111	347300	CAMPS AND EDUCATION	$ 101,020	$ 97,312	$ 103,130	$ 76,241	$ 95,000	-7.9%
22043111	347500	AMUSEMENT	$ -	$ -	$ -	$ -	$ -	0.0%
22043111	360000	MISCELLANEOUS REVENUES	$ (59,595)	$ (55,326)	$ 4,061	$ (27,379)	$ 1,800	-55.7%
22043111	391000	INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ -	0.0%
22043111	392000	SALES OF SURPLUS PROPERTY	$ 26,100	$ 258	$ 10,000	$ -	$ -	-100.0%
22043111	399014	SALES TAX	$ 20,474	$ 32,172	$ 24,290	$ 14,759	$ 23,674	-2.5%
TOTAL	**MESKER PARK ZOO REVENUE**		**$ 1,631,039**	**$ 1,633,301**	**$ 1,722,802**	**$ 816,450**	**$ 1,654,674**	-4.0%
22043111	411011	DEPARTMENT HEAD	$ 103,257	$ 101,958	$ 107,390	$ 53,648	$ 109,480	1.9%
22043111	411013	FULL TIME SALARIES	$ 1,840,079	$ 1,803,793	$ 2,270,470	$ 984,106	$ 2,324,640	2.4%
22043111	411400	TEMPORARY SALARIES	$ 353,721	$ 335,918	$ 338,500	$ 157,107	$ 338,500	0.0%
22043111	411500	OTHER	$ 36,961	$ 29,617	$ 33,000	$ 33,015	$ 33,000	0.0%
22043111	411600	OVERTIME	$ 58,140	$ 72,581	$ 52,000	$ 18,235	$ 52,000	0.0%
22043111	413010	SOCIAL SECURITY	$ 180,366	$ 183,515	$ 202,740	$ 94,604	$ 218,610	7.8%
22043111	413030	PUBLIC EMP RETIREMENT	$ 288,159	$ 291,149	$ 316,190	$ 154,639	$ 350,330	10.8%
22043111	413040	UNEMPLOYMENT	$ 3,150	$ 5,040	$ 5,040	$ 5,040	$ 7,783	54.4%
22043111	413050	HEALTH INSURANCE	$ 747,718	$ 770,665	$ 986,160	$ 380,922	$ 980,400	-0.6%
22043111	413060	LIFE INSURANCE	$ 2,365	$ 2,413	$ 8,232	$ 1,272	$ 7,830	-4.9%
22043111	413080	TEAMSTER SCHOLARSHIP	$ 3,453	$ 3,215	$ 3,640	$ 1,653	$ 4,200	15.4%
		Total Wages and Benefits	$ 3,617,369	$ 3,599,864	$ 4,323,362	$ 1,884,241	$ 4,426,773	2.4%
22043111	421050	OFFICE SUPPLIES	$ 1,464	$ 1,828	$ 1,500	$ 1,016	$ 2,000	33.3%
22043111	422020	GARAGE AND MOTOR	$ 13,074	$ 9,716	$ 19,000	$ 10,227	$ 12,000	-36.8%
22043111	422030	INSTITUTIONAL & MEDICAL	$ 51,463	$ 52,688	$ 70,900	$ 43,753	$ 68,000	-4.1%
22043111	423011	BUILDING MATERIALS	$ 5,239	$ 4,838	$ 4,000	$ 1,643	$ 5,000	25.0%
22043111	423012	STREET & ALLEY MATERIALS	$ 912	$ 2,211	$ 100	$ -	$ 2,600	2500.0%
22043111	423020	REPAIR PARTS	$ 25,378	$ 20,961	$ 20,200	$ 14,152	$ 25,500	26.2%
22043111	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 5,560	$ 9,961	$ 9,400	$ 6,929	$ 7,000	-25.5%
22043111	429000	OTHER SUPPLIES	$ 88,671	$ 73,217	$ 67,800	$ 37,414	$ 75,000	10.6%
22043111	429003	FOOD	$ 172,692	$ 175,010	$ 173,000	$ 117,911	$ 200,000	15.6%
22043111	429004	NOVELTIES	$ 158,199	$ 161,694	$ 165,000	$ 114,076	$ 160,000	-3.0%
22043111	429005	LANDSCAPING SUPPLIES	$ 1,958	$ 3,406	$ 2,000	$ 1,943	$ 3,200	60.0%
		Total Supplies	$ 524,611	$ 515,530	$ 532,900	$ 349,064	$ 560,300	5.1%

CITY OF EVANSVILLE PARKS & RECREATION FUND - 2026 PROPOSED BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22043111	431050	CONTRACTUAL SERVICES	$ 198,683	$ 204,859	$ 239,646	$ 121,638	$ 238,629	-0.4%
22043111	432020	POSTAGE	$ 4,113	$ 5,491	$ 11,500	$ 7,489	$ 7,800	-32.2%
22043111	432040	TELEPHONE	$ 863	$ 941	$ 940	$ 371	$ 940	0.0%
22043111	433010	PRINTING & ADVERTISING	$ 10,704	$ 12,312	$ 12,567	$ 8,823	$ 12,500	-0.5%
22043111	434010	WORKMEN'S COMPENSATION	$ 76,709	$ 62,203	$ 67,410	$ 33,705	$ 67,800	0.6%
22043111	434020	LIABILITY INSURANCE	$ 117,430	$ 124,476	$ 136,930	$ 102,698	$ 141,720	3.5%
22043111	435010	ELECTRIC SERVICES	$ -	$ 391,071	$ 374,000	$ 220,552	$ 448,800	20.0%
22043111	435020	GAS SERVICES	$ 3,838	$ 88,995	$ 130,750	$ 81,893	$ 170,100	30.1%
22043111	435040	WATER SERVICES	$ 185,879	$ 226,555	$ 237,800	$ 161,866	$ 291,480	22.6%
22043111	436010	REPAIRS & MAINTENANCE	$ 77,964	$ 63,642	$ 83,500	$ 48,833	$ 87,000	4.2%
22043111	436020	EQUIPMENT REPAIR/MAINT	$ 14,591	$ 7,905	$ 23,500	$ 18,147	$ 8,500	-63.8%
22043111	439031	SUBSCRIPTIONS	$ 32,576	$ 27,564	$ 35,000	$ 33,987	$ 35,000	0.0%
22043111	439090	OTHER SERVICES	$ 94,549	$ 80,405	$ 91,495	$ 51,966	$ 91,967	0.5%
22043111	439094	LICENSES	$ 1,198	$ 1,055	$ 1,200	$ 689	$ 1,200	0.0%
		Total Services	$ 819,096	$ 1,297,474	$ 1,446,238	$ 892,657	$ 1,603,436	10.9%
22043111	445050	OTHER MACH/EQUIPMENT	$ 9,895	$ -	$ -	$ -	$ -	0.0%
		Total Capital	$ 9,895	$ -	$ -	$ -	$ -	0.0%
22043111	452000	INTERFUND TRANSFERS	$ -	$ 8,000	$ -	$ -	$ -	0.0%
22043111	459000	SALES TAX/GROSS INCOME TAX	$ 22,742	$ 27,712	$ 23,450	$ 15,092	$ 23,674	1.0%
		Total Debt and Other	$ 22,742	$ 35,712	$ 23,450	$ 15,092	$ 23,674	1.0%
TOTAL	**MESKER PARK ZOO EXPENDITURES**		**$ 4,993,712**	**$ 5,448,580**	**$ 6,325,950**	**$ 3,141,054**	**$ 6,614,183**	4.6%
	MESKER PARK ZOO NET		**$ (3,362,673)**	**$ (3,815,279)**	**$ (4,603,148)**	**$ (2,324,604)**	**$ (4,959,509)**	7.7%

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Mesker Park Zoo	22043111-431050	Description of Services		
		Security System & Fire Monitoring	$	4,290
		Pest Control Service	$	3,840
		Waste Removal Service	$	14,200
		Predator Control Service	$	12,960
		Night & Special Event Security	$	124,000
		Stroller & Scooter Profit Share	$	14,000
		Cleaning Services	$	55,361
		Uniform Rental	$	6,000
		HWY Directional Signs	$	3,978
		Subtotal	$	238,629
	44375917-431050	Hazardous Tree Removal	$	25,000
		Subtotal	$	25,000
		TOTAL	**$**	**263,629**

2026 Other Services by Department

Mesker Park Zoo	22043111-439090	Description of Services		
		Hoof Trimming	$	540
		Vet Equipment Services	$	2,400
		Lab Services	$	30,000
		Radiology Services	$	2,850
		Vet Relief Services	$	1,005
		Equine Vet Services	$	683
		Pre-Employment Physcials	$	768
		Staff Medical Testing	$	1,080
		Special Event Rentals	$	5,805
		Portabel Sinks and Toilets Camp	$	518
		Portable Toilets for Batz	$	393
		Backflow Testing	$	1,780
		Pre-employment Background Checks	$	803
		Equipment Testing	$	230
		Generator Services	$	2,480
		Greas Trap Sservies	$	660
		Quarterly Grease Trap Cleaning	$	1,200
		Turck and Equipment Rental	$	1,100
		Fire Extinguisher Srevice	$	672
		Hood and Sprinkler System Testing	$	1,200
		HVAC and Chiller PM	$	15,000
		Fire Alarm Testing	$	1,800
		penquin Fitration Services	$	15,000
		LSS Services	$	4,000
		Subtotal	**$**	**91,967**
	44375917-439090	Graphics & Signage	$	6,000
		Subtotal	$	6,000
		TOTAL	**$**	**97,967**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375917	**MESKER PK ZOO CASINO**							
44375917	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 21,263	$ 55,315	$ 80,000	$ 37,786	$ 90,000	12.5%
44375917	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 25,000	$ 24,900	$ 25,000	0.0%
44375917	439090	OTHER SERVICES	$ 3,803	$ 4,985	$ 5,000	$ -	$ 6,000	20.0%
44375917	443050	OTHER BUILDINGS	$ -	$ 460,000	$ -	$ -	$ -	
44375917	444000	IMPROVEMENTS OTHER THAN BLDG	$ 47,626	$ 671,027	$ 720,000	$ 134,518	$ 995,000	38.2%
44375917	445020	MOTOR EQUIPMENT	$ 7,285	$ 39,320	$ 60,000	$ -	$ -	-100.0%
44375917	445050	OTHER MACH/EQUIPMENT	$ 72,332	$ 59,471	$ 155,000	$ 78,280	$ 100,000	-35.5%
TOTAL	**MESKER PK ZOO CASINO**		**$ 152,309**	**$ 1,290,118**	**$ 1,045,000**	**$ 275,484**	**$ 1,216,000**	**16.4%**

Culture and Recreation

Department: Parks Department - Mesker Zoo
Director: Erik Beck

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
37055	AZA Building & Facilities Improvements	O	$ 120,000	CAS	$ 120,000	CAS	44375917-444000	$ 150,000	$ 120,000	$ 120,000	$ 630,000
37054	Veterinary Equipment	O	$ 60,000	CAS	$ 60,000	CAS	44375917-445050	$ 12,000	$ 12,000	$ 12,000	$ 156,000
38024	Animal Equipment	O	$ 15,000	CAS	$ 15,000	CAS	44375917-423030	$ 15,000	$ 15,000	$ 15,000	$ 75,000
35695	Computer/Communications Equipment	O	$ 12,500	CAS	$ 12,500	CAS	44375917-423030	$ 12,500	$ 12,500	$ 12,500	$ 62,500
37047	New Vehicles	O	$ 60,000	CAS	$ 40,000	CAS	44375917-445020	$ 40,000	$ 40,000	$ 40,000	$ 220,000
38020	Security Camera System	O	$ 12,500	CAS	$ 12,500	CAS	44375917-423030	$ 12,500	$ 12,500	$ 12,500	$ 62,500
35666	Grounds Care Equip. & Zoo Small Equip.	O	$ 15,000	CAS	$ 20,000	CAS	44375917-423030	$ 20,000	$ 20,000	$ 20,000	$ 15,000
38027	Concession Kitchen Equipment	N	$ 25,000	CAS	$ 30,000	CAS	44375917-423030	$ -	$ -	$ -	$ 30,000
38026	Amazonia Renovations	O	$ 175,000	CAS	$ 200,000	CAS	44375917-444000	$ 2,000,000	$ 200,000	$ 200,000	$ 2,775,000
37043	Kley Building Renovations	O	$ 175,000	CAS	$ 100,000	CAS	44375917-444000	$ 75,000	$ 75,000	$ 75,000	$ 325,000
35699	Paving and path improvements	O	$ 75,000	CAS	$ 75,000	CAS	44375917-444000	$ 100,000	$ 50,000	$ 50,000	$ 350,000
38028	Fencing/Shelter/Contaiment	O	$ 75,000	CAS	$ 100,000	CAS	44375917-444000	$ 100,000	$ 100,000	$ 100,000	$ 475,000
38029	Roof Replacement	O	$ 50,000	CAS	$ 50,000	CAS	44375917-444000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
38030	Hazardous tree removal/replacement	O	$ 25,000	CAS	$ 25,000	CAS	44375917-431050	$ 15,000	$ 15,000	$ 15,000	$ 95,000
35446	Graphics & Signage	O	$ 5,000	CAS	$ 6,000	CAS	44375917-439090	$ 6,000	$ 6,000	$ 6,000	$ 29,000
38031	Utility Efficiencies/ HVAC/ LSS replacement	O	$ 50,000	CAS	$ 50,000	CAS	44375917-444000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
38033	Equipment Wash Bay (IDEM)	NF	$ 75,000	CAS							$ 75,000
NEW	Amazonia Chiller Replacement	N			$ 300,000	CAS	44375917-444000	$ 300,000	$ -	$ -	$ 600,000
NEW	Tram and Cart charging stations/shelters	NF	$ -								$ -
NEW	New Girafffe Barn/Africa Area Improvements	NF	$ -		$ -	CAS	44375917-443000	$ 15,000,000			$ 15,000,000

Culture and Recreation

Department: Parks Department - Mesker Zoo
Director: Erik Beck

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
NEW	Outdoor Komodo Dragon Exhibit	NF	$ -		$ -				$ 250,000		$ 250,000
NEW	Events/Overlook Deck	NF	$ -		$ -			$ 350,000			$ 350,000
NEW	Paddle boat dock replacement	NF	S					$ 100,000			$ 100,000
NEW	Mitchell Building Renovation	NF	$ -		$ -			$ 300,000			$ 300,000
NEW	Veterinary Building Improvments (Surgical/pies)	NF	$ -		$ -	CAS	44375917-443000	$ 500,000			$ 500,000
NEW	Giboon/Small clawed otter Habitat	NF	$ -		$ -				$ 2,500,000		$ 2,500,000
NEW	Tiger Habitat Expansion		$ -		$ -				$ 10,000,000		$ 10,000,000
NEW	Lion Habitat		$ -		$ -					$ 20,000,000	$ 20,000,000
NEW	Rhino Expansion		$ -		$ -						$ -
NEW	Giant Tortoise Habitat/Barn	NF	$ -								$ -
NEW	Giboon/Small clawed otter Habitat	NF	$ -		$ -						$ -
NEW	Tiger Habitat Expansion		$ -		$ -						$ -
NEW	Lion Habitat		$ -		$ -						$ -
NEW	Rhino Expansion		$ -		$ -						$ -
			$ -		$ -						$ -
	Department Total		**$ 1,025,000**		**$ 1,216,000**			**$ 19,208,000**	**$ 13,528,000**	**$ 20,778,000**	**$ 55,475,000**



People: $4,575,110

Operating: $3,846,096

Capital: $0

$8.4M

Street Maintenance

The Street Maintenance Department ensures that the street system in the City of Evansville is properly maintained. This includes snow removal, minor street resurfacing, filling potholes, mowing public right-of-ways, grading and re-rocking alleys and shoulders, storm sewer repair and replacement, flushing and vacuuming city storm inlets, maintaining Dress Plaza and Main Street, guardrail repair/replacement, installing ADA ramps, and the repair/replacement of curbs and sidewalks under 25 feet. This department also sets up barricades for not-for-profit events throughout the city.

SERVICE OUTCOMES

2024

Moved to new facility

Reviewed and improved PM program for traffic signaling safety & maintenance

2025

Received new dump truck for fleet

35 RxR Crossing Improvements

Refreshed 6 school crossing zones

Replaced $2,000 worth of faucets at fire stations



2026 GOALS & OPPORTUNITIES

DASH CAMS FOR SNOW PLOW TRACKING & PUBLIC VIEW

2 NEW PUMPS FOR DE-ICING LIQUIDS

REPLACEMENT OF FIVE TRAFFIC CONTROL CABINETS

REPLACED $2,000 WORTH OF FAUCETS AT FIRE STATIONS

TWO TON HOG ASPHALT BOX FOR ROAD PATCHING

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011601	**PUBLIC WORKS - CITY MAINT. REVENUE**							
11011601	351013	SERVICE FEES	$ -	$ -	$ 250	$ -	$ 250	0.0%
11011601	360000	MISCELLANEOUS REVENUES	$ 1,571	$ -	$ 120	$ -	$ 120	0.0%
11011601	362000	RENTAL OF PROPERTY	$ 13,368	$ 13,068	$ 14,270	$ 6,984	$ 13,970	-2.1%
11011601	392000	SALES OF SURPLUS PROPERTY	$ 11,600	$ -	$ 4,400	$ -	$ -	-100.0%
TOTAL	**PUBLIC WORKS - CITY MAINT. REVENUE**		**$ 26,539**	**$ 13,068**	**$ 19,040**	**$ 6,984**	**$ 14,340**	**-24.7%**
11011601	411013	FULL TIME SALARIES	$ 334,852	$ 280,113	$ 359,600	$ 140,311	$ 395,150	9.9%
11011601	411015	BOARD MEMBERS	$ 6,000	$ 5,833	$ 6,000	$ 3,000	$ 6,000	0.0%
11011601	411600	OVERTIME	$ 638	$ 643	$ 5,000	$ 1,754	$ 2,000	-60.0%
11011601	413010	SOCIAL SECURITY	$ 26,641	$ 23,111	$ 28,360	$ 11,321	$ 30,840	8.7%
11011601	413030	PUBLIC EMP RETIREMENT	$ 44,501	$ 36,267	$ 51,490	$ 19,955	$ 56,110	9.0%
11011601	413040	UNEMPLOYMENT	$ 525	$ 840	$ 840	$ 840	$ 1,810	115.5%
11011601	413050	HEALTH INSURANCE	$ 132,851	$ 112,795	$ 164,360	$ 59,608	$ 159,600	-2.9%
11011601	413060	LIFE INSURANCE	$ 196	$ 196	$ 1,372	$ 98	$ 1,380	0.6%
11011601	413070	CLOTHING ALLOWANCE	$ 7,650	$ 6,900	$ 9,000	$ 3,750	$ 9,000	0.0%
11011601	413080	TEAMSTER SCHOLARSHIP	$ 685	$ 518	$ 780	$ 274	$ 780	0.0%
		Total Wages and Benefits	$ 554,538	$ 467,216	$ 626,802	$ 240,911	$ 662,670	5.7%
11011601	421050	OFFICE SUPPLIES	$ 393	$ 107	$ 400	$ 216	$ 300	-25.0%
11011601	422020	GARAGE AND MOTOR	$ 9,539	$ 8,079	$ 9,000	$ 2,748	$ 8,000	-11.1%
11011601	422023	TIRES & TUBES	$ 297	$ -	$ 1,200	$ -	$ 600	-50.0%
11011601	423020	REPAIR PARTS	$ 6,046	$ 4,290	$ 8,000	$ 3,791	$ 8,000	0.0%
11011601	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 592	$ 723	$ 860	$ 409	$ -	-100.0%
11011601	423135	OTHER MATERIALS	$ 4,633	$ 3,451	$ 3,740	$ 2,256	$ 4,500	20.3%
11011601	429000	OTHER SUPPLIES	$ 3,006	$ 2,403	$ 3,000	$ 1,508	$ 3,000	0.0%
		Total Supplies	$ 24,507	$ 19,053	$ 26,200	$ 10,928	$ 24,400	-6.9%
11011601	431050	CONTRACTUAL SERVICES	$ 106,759	$ 129,071	$ 129,695	$ 64,993	$ 129,695	0.0%
11011601	432020	POSTAGE	$ 47	$ 97	$ 100	$ 47	$ -	-100.0%
11011601	432040	TELEPHONE	$ 2,473	$ 2,307	$ 2,650	$ 1,139	$ 2,650	0.0%
11011601	434010	WORKMEN'S COMPENSATION	$ 9,260	$ 7,641	$ 8,000	$ 4,000	$ 12,400	55.0%
11011601	434020	LIABILITY INSURANCE	$ 12,904	$ 13,678	$ 23,715	$ 17,786	$ 15,580	-34.3%
11011601	435010	ELECTRIC SERVICES	$ 3,799	$ 3,363	$ 5,000	$ 2,938	$ 6,000	20.0%
11011601	435040	WATER SERVICES	$ 1,074	$ 507	$ 1,800	$ 408	$ 1,874	4.1%
11011601	436020	EQUIPMENT REPAIR/MAINT	$ 9,341	$ 4,286	$ 6,014	$ 603	$ 7,500	24.7%
11011601	437030	OFFICE SPACE RENTAL	$ 22,761	$ 23,715	$ 25,201	$ 12,601	$ 27,050	7.3%
11011601	439031	SUBSCRIPTIONS	$ -	$ 193	$ 350	$ 80	$ 450	28.6%
11011601	439090	OTHER SERVICES	$ 13	$ 169	$ 350	$ 110	$ 350	0.0%
11011601	439094	LICENSES	$ 110	$ 130	$ 150	$ 95	$ 250	66.7%
		Total Services	$ 168,541	$ 185,157	$ 203,025	$ 104,800	$ 203,799	0.4%
TOTAL	**PUBLIC WORKS - CITY MAINT. EXPENDITURES**		**$ 747,587**	**$ 671,426**	**$ 856,027**	**$ 356,639**	**$ 890,869**	**4.07%**
		CITY MAINT. NET	**$ (721,048)**	**$ (658,358)**	**$ (836,987)**	**$ (349,655)**	**$ (876,529)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Board of Public Works	11011601-431050	Description of Services		
		Uniform Rental Service	$	1,800
		Bus Route Service for 41N	$	125,000
		Pest Control Service	$	2,895
		Subtotal	$	129,695
	44375906-431050	Outdoor Electrical Improvements	$	5,000
		Subtotal	$	5,000
		TOTAL	**$**	**134,695**

2026 Other Services by Department

Board of Public Works	11011601-439090	Description of Services		
		Deaconess Hearing Tests	$	350
			$	**350**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375906	**PUBLIC WORKS CASINO**							
44375906	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ 4,881	$ 5,000	$ 400	$ 5,000	0.0%
44375906	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 5,000	$ -	$ 40,470	709.4%
44375906	445020	MOTOR EQUIPMENT	$ 51,308	$ -	$ -	$ -	$ 11,680	
TOTAL		**PUBLIC WORKS CASINO**	**$ 51,308**	**$ 4,881**	**$ 10,000**	**$ 400**	**$ 57,150**	**471.5%**

Public Works

Department: City Maintenance
Director: Todd Robertson

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
00813	Miscellaneous Equipment	O	$ 5,000	CAS	$ 5,000	CAS	44375906-423030	$ 5,000	$ 5,000	$ 5,000	$ 20,000
00848	Outdoor Electrical Improvements	O	$ 5,000	CAS	$ 5,000	CAS	44375906-431050	$ 5,000	$ 5,000	$ 5,000	$ 20,000
NEW	Bucket Truck with Boom - Lease thru 2030	NEW	$ -		$ 35,470	CAS	44375906-431050	$ 35,470	$ 35,470	$ 35,470	$ 212,820
NEW	Utility Van - General Maintenance Tech - Lease thru 2030	NEW	$ -		$ 11,680	CAS	44375906-445020	$ 11,680	$ 11,680	$ 11,680	$ 46,720
	Plumber Van	NF									$ -
	HVAC Tech Van	NF									$ -
			$ -								$ -
	Department Total		**$ 10,000**		**$ 57,150**			**$ 57,150**	**$ 57,150**	**$ 57,150**	**$ 299,540**

CITY OF EVANSVILLE MOTOR VEHICLE HIGHWAY RESTRICTED FUND - 2026 BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22031607	**MOTOR VEHICLE/HWY RESTRICTED**							
22031607	335062	STATE MVH DISTRIBUTION	$ 2,525,827	$ 2,453,113	$ 2,432,950	$ 1,094,038	$ 2,465,110	1.3%
22031607	361000	INTEREST INCOME	$ 165,417	$ 213,082	$ 135,000	$ 91,100	$ 150,000	11.1%
22031607	391000	INTERFUND TRANSFERS	$ -	$ 320,000	$ -	$ -	$ -	
22031607	399002	REIMBURSEMENTS	$ -	$ 19,138.00	2,039,551	2,039,551	135,000	-93.4%
TOTAL	**MOTOR VEHICLE/HWY RESTRICTED REVENUE**		**$ 2,691,244**	**$ 3,005,333**	**$ 4,607,501**	**$ 3,224,689**	**$ 2,750,110**	-40.3%
22031607	423013	MISC RESTORATION	$ 4,887	$ 4,496	$ 7,500	$ 718	$ 7,500	0.0%
22031607	423131	GRAVEL	$ 10,500	$ -	$ -	$ -	$ -	
22031607	423133	CEMENT	$ 21,989	$ 20,012	$ 25,000	$ 9,095	$ 25,000	0.0%
		Total Supplies	37,376	24,508	32,500	9,813	32,500	0.0%
22031607	436030	MAINT-STREETS/ALLEY CONTRACT	$ 1,365,420	$ 276,043	$ 1,840,942	$ 803,518	$ 2,465,093	33.9%
		Total Services	$ 1,365,420	$ 276,043	$ 1,840,942	$ 803,518	$ 2,465,093	33.9%
TOTAL	**MOTOR VEHICLE/HWY REST EXPENDITURES**		$ 1,402,796	$ 300,551	$ 1,873,442	$ 813,331	$ 2,497,593	33.3%
22031608	**TRAFFIC ENGINEER/RESTRICTED**							
22031608	411013	FULL TIME SALARIES	$ 511,809	$ 507,846	$ 562,770	$ 251,734	$ 615,310	9.3%
22031608	411500	OTHER	$ -	$ -	$ -	$ -	$ -	
22031608	411600	OVERTIME	$ 12,435	$ 15,356	$ 19,000	$ 11,172	$ 13,000	-31.6%
22031608	413010	SOCIAL SECURITY	$ 40,505	$ 41,637	$ 44,510	$ 20,296	$ 48,070	8.0%
22031608	413030	PUBLIC EMP RETIREMENT	$ 74,442	$ 73,457	$ 82,620	$ 37,333	$ 87,380	5.8%
22031608	413040	UNEMPLOYMENT	$ 825	$ 1,320	$ 1,320	$ 1,320	$ 2,000	51.5%
22031608	413050	HEALTH INSURANCE	$ 232,745	$ 209,033	$ 258,280	$ 101,858	$ 250,800	-2.9%
22031608	413060	LIFE INSURANCE	$ -	$ -	$ 2,156	$ -	$ 2,000	-7.2%
22031608	413070	CLOTHING/TOOL ALLOWANCE	$ 5,250	$ 4,200	$ 5,400	$ 2,400	$ 5,400	0.0%
22031608	413080	TEAMSTER SCHOLARSHIP	$ 1,381	$ 1,317	$ 1,990	$ 638	$ 1,990	0.0%
		Total Wages and Benefits	879,393	854,166	978,046	426,751	1,025,950	4.9%
22031608	423020	REPAIR PARTS	$ -	$ -	$ 6,190	$ 5,098	$ -	-100.0%
22031608	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ -	$ 693	$ 693	$ -	-100.0%
22031608	423135	SIGN MATERIALS	$ 250,401	$ 159,754	$ 171,702	$ 43,465	$ 180,000	4.8%
22031608	429000	OTHER SUPPLIES	$ -	$ -	$ 1,415	$ 1,415	$ -	-100.0%
		Total Supplies	250,401	159,754	180,000	50,671	180,000	0.0%
22031608	434010	WORKMEN'S COMPENSATION	$ 14,392	$ 11,686	$ 12,760	$ 6,380	$ 3,500	-72.6%
22031608	436010	REPAIRS & MAINTENANCE	$ 3,437	$ 2,649	$ 3,500	$ 3,500	$ 3,500	0.0%
		Total Services	$ 17,829	$ 14,335	$ 16,260	$ 9,880	$ 7,000	-56.9%
TOTAL	**TRAFFIC ENGINEER/RESTRICTED**		$ 1,147,623	$ 1,028,255	$ 1,174,306	$ 487,302	$ 1,212,950	3.3%
TOTAL	**TRAFFIC ENGINEER/RESTRICTED EXPENDITURES**		**$ 2,550,418**	**$ 1,328,806**	**$ 3,047,748**	**$ 1,300,633**	**$ 3,710,543**	21.7%
	MOTOR VEHICLE HIGHWAY NET		**$ 140,825**	**$ 1,676,527**	**$ 1,559,753**	**$ 1,924,056**	**$ (960,433)**	**-161.6%**

Public Works

Department: Local Roads and Street
Director: Michael Labitzke

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
21220	Walnut Street Phase III	O	$ 1,300,000	LRS		LRS	22021607-436030	$ -	$ -	$ -	$ 1,300,000
21221	Crosspointe Roundabout	O	$ 3,776,000	CAS		CAS	44375932-436030	$ -	$ -	$ -	$ 3,776,000
21222	Roadway Preventative Maintenance - MVHR	O	$ 1,125,526	MVHR	$ 2,465,093	MVHR	22031607-436030	$ 1,745,000	$ 1,945,000	$ 2,145,000	$ 9,425,619
	Roadway Preventative Maintenance - LOWT	N			$ 1,012,500	LOWT		$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 7,012,500
	HSIP Projects Grant				$ 500,000	MVHR	22031607-436030				
	Department Total		**$ 6,201,526**		**$ 3,977,593**			**$ 3,745,000**	**$ 3,945,000**	**$ 4,145,000**	**$ 21,514,119**

2026 Paving List

Street	Ward No.	From	To	Square Yards	Estimated Value		
2026 Crack Sealing (Various Locations)					$ 600,000	LRS	
2026 Preventative Sealing (Various Locations)					$ 500,000	MVHR	
Franklin Street	6	Fulton Avenue	First Avenue		DMD		2025 Financial Pavement Investment
Washington Avenue	1	Green River Road	Newburgh Road	32633	$ 773,646	$1M MVHR & $1M CCMG APP	
Division Street	3	Cullen Avenue	Fielding Avenue	2890	$ 71,927		
Lincoln Avenue		Rotherwood Avenue	US41	10019	$ 388,441		
Cherry Street	4	Riverside Drive	SE 4th Street	5383	$ 216,320		
Division Street	3	Wesselman Park	Stockwell Road	8500	$ 140,080		
Sycamore Street	4	NW 5th Street	Heidelbach Avenue	12025	$ 423,350		
Vann Avenue	2/3	Covert Avenue	Washington Avenue	10326	$ 250,433		
Vine Street	4	NW 5th Street	NW 10th Street	6914	$ 227,034		
Sonntag Avenue	6	Maryland Avenue	Mt Vernon Avenue	3473	$ 91,264	$1M LOHUT & $1M CCMG App	
Riverside Drive	4/6	Ohio Street	Court Street	8908	$ 236,620		
Buchannon Road	6	St. Joseph Avenue	Mt Auburn Road	12520	$ 270,432		
Vann Avenue	2	Pollack Avenue	Covert Avenue	11132	$ 294,361		
Read Street	4/6	Division Street	Columbia Street	8870	$ 329,016		
Franklin Street	4	Baker Avenue	Garvin Street	9568	$ 359,101		
Pfeiffer Road	5	Stringtown Road	Kentucky Avenue	5910	$ 132,762		
Kentucky Avenue	5	Pfeiffer Road	Christ Road	13259	$ 297,850		
HSIP 2026		Local Match Money & CES/RPR Services			$ 500,000	MVHR	
Theatre Drive	1	Green River Road	Old Boonville Highway	2002	$ 38,054	MVHR	
Old Boonville Highway		Green River Road	Burkhardt Road	17870	$ 536,100		
Hirsch Road	5	Green River Road	Burkhardt Road	23000	$ 109,296	MVHR	
N. Harlan Avenue		City Garage	St. George Road	21663	$ 454,923		
Rosenberger Avenue	6	S. of Cox Avenue	Lloyd Expressway	3000	$ 51,840	MVHR	
Old Boonville Highway		Burkhardt Road	Lynch Road	12527	$ 252,544		
Delaware Street		Wabash Avenue	St. Joseph Avenue	8100	$ 224,162		
Petersburg Road		Stringtown Road	US41	23223	$ 390,146		
Old State Road		Campground Road	Stringtown Road	3166	$ 52,176		
Theatre Drive		Morgan Avenue	Green River Road	11654	$ 251,726		
Oak Hill Road		Lynch Road	Pigeon Creek Bridge	31680	$ 532,224		
Fares Avenue		Virginia Street	Maxwell Avenue	17849	$ 663,214		
Boeke Road		Walnut Street	Bellemeade Avenue	7407	$ 207,192		
Boeke Road		Bellemeade Avenue	Washington Avenue	8060	$ 280,949		
MLK Jr Blvd.		Division Street	8th Street	23673	$ 752,430		
8th Street		MLK Jr Blvd	Washington Avenue	5932	$ 195,658		
Covert Avenue		Garvin Street	Gilbert Street	9034	$ 346,948		
Vann Avenue		Rheinhardt Avenue	Pollack Avenue	4771	$ 82,443		
Oakhill Road		Millersburg Road	RAB	8287	$ 178,999		
First Avenue		Division Street	Columbia Street	14789	$ 399,909		
Mt Vernon Avenue		Franklin Street	Harmony Way	10427	$ 339,021		
Barker Road		Austin Avenue	Virginia Street	14601	$ 442,203		
Vann Road		Walnut Street	Lloyd Expressway	7008	$ 129,734		
Green River Road		Covert Avenue	I-69 Concrete Apron	27391	$ 650,186		
Newburgh Road		Washington Avenue	Lincoln Avenue	12678	$ 219,380		
Lincoln Avenue		US41	Governor Street	18793	$ 573,217		
Weinbach Avenue		Division Street	Diamond Avenue	34272	$ 768,803		
Green River Road		Bellemeade Avenue	Covert Avenue	33297	$ 741,608		
Franklin Street		Boeke Road	Weinbach Avenue	8663	$ 229,538		

CITY OF EVANSVILLE MOTOR VEHICLE HIGHWAY FUND - 2026 BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
MOTOR VEHICLE HIGHWAY FUND								
22011607	335060	WHEELTAX/SURTAX	$ 2,204,803	$ 2,189,298	$ 2,200,000	$ 838,817	$ 2,200,000	0.0%
22011607	335062	STATE MVH DISTRIBUTION	$ 2,525,828	$ 2,453,113	$ 2,432,950	$ 1,303,536	$ 2,465,110	1.3%
22011607	338017	REIMBURSEMENTS	$ 3,219	$ -	$ 2,500	$ 220	$ 2,500	0.0%
22011607	360000	MISCELLANEOUS REVENUES	$ 9,239	$ 5,118	$ 10,000	$ 2,578	$ 10,000	0.0%
22011607	361000	INTEREST INCOME	$ 63,735	$ 82,472	$ 50,000	$ 27,043	$ 50,000	0.0%
22011607	391000	INTERFUND TRANSFER	$ 491,500	$ 491,500	$ 491,500	$ -	$ 641,000	30.4%
22011607	392000	SALES OF SURPLUS PROPERTY	$ 9,607	$ 3,559	$ 500	$ -	$ 500	0.0%
TOTAL	**MOTOR VEHICLE HIGHWAY REVENUE**		**$ 5,307,930**	**$ 5,225,060**	**$ 5,187,450**	**$ 2,172,194**	**$ 5,369,110**	3.5%
22011607	411011	DEPARTMENT HEAD	$ 96,936	$ 96,210	$ 101,350	$ 50,641	$ 105,310	3.9%
22011607	411012	DEPARTMENT HEAD ASSISTANT	$ 75,316	$ 74,360	$ 78,330	$ 39,115	$ 82,700	5.6%
22011607	411013	FULL TIME SALARIES	$ 1,447,569	$ 1,475,288	$ 1,969,980	$ 815,685	$ 2,062,500	4.7%
22011607	411500	OTHER	$ 1,994	$ -	$ 200	$ -	$ 200	0.0%
22011607	411600	OVERTIME	$ 54,552	$ 42,479	$ 75,000	$ 58,124	$ 75,000	0.0%
22011607	413010	SOCIAL SECURITY	$ 127,498	$ 132,237	$ 170,200	$ 73,187	$ 177,930	4.5%
22011607	413030	PUBLIC EMP RETIREMENT	$ 237,423	$ 245,366	$ 315,930	$ 130,690	$ 319,590	1.2%
22011607	413040	UNEMPLOYMENT	$ 3,150	$ 5,040	$ 5,040	$ 5,040	$ 7,610	51.0%
22011607	413050	HEALTH INSURANCE	$ 663,008	$ 769,461	$ 986,160	$ 380,742	$ 957,600	-2.9%
22011607	413060	LIFE INSURANCE	$ 1,263	$ 1,305	$ 8,232	$ 685	$ 7,650	-7.1%
22011607	413070	CLOTHING/TOOL ALLOWANCE	$ 3,600	$ 3,600	$ 3,600	$ 1,350	$ 3,600	0.0%
22011607	413080	TEAMSTER SCHOLARSHIP	$ 3,296	$ 3,253	$ 4,420	$ 1,627	$ 4,420	0.0%
		Total Wages and Benefits	$ 2,715,604	$ 2,848,599	$ 3,718,442	$ 1,556,886	$ 3,804,110	2.3%
22011607	421050	OFFICE SUPPLIES	$ 463	$ 902	$ 450	$ 68	$ 450	0.0%
22011607	422021	GASOLINE	$ 87,427	$ 81,297	$ 85,000	$ 46,498	$ 89,000	4.7%
22011607	422022	OIL	$ 2,373	$ 12,821	$ 12,803	$ 1,815	$ 10,000	-21.9%
22011607	422023	TIRES & TUBES	$ 13,898	$ 17,593	$ 12,500	$ 5,435	$ 14,000	12.0%
22011607	422035	CHEMICALS	$ 20,549	$ 6,625	$ 30,000	$ 27,235	$ 25,000	-16.7%
22011607	423011	BUILDING MATERIALS	$ 750	$ 140	$ 1,000	$ 203	$ 400	-60.0%
22011607	423012	SALT & CALCIUM CHLORIDE	$ 246,781	$ 217,886	$ 242,477	$ -	$ 228,780	-5.6%
22011607	423020	REPAIR PARTS	$ 41,847	$ 20,918	$ 37,000	$ 19,099	$ 41,000	10.8%
22011607	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 5,598	$ 5,992	$ 10,500	$ 8,401	$ 7,000	-33.3%
22011607	423124	POTHOLE PATCH MATERIAL	$ 43,179	$ 39,164	$ 56,500	$ 31,748	$ 45,000	-20.4%
22011607	423125	OTHER MATERIALS	$ 305	$ 537	$ 400	$ 2,338	$ 400	0.0%
22011607	423131	GRAVEL	$ 43,463	$ 54,818	$ 40,000	$ 20,844	$ 40,000	0.0%
22011607	423133	CEMENT	$ 2,029	$ 13,060	$ 9,500	$ 193	$ 15,000	57.9%
22011607	429000	OTHER SUPPLIES	$ 14,867	$ 10,055	$ 9,000	$ 3,994	$ 12,000	33.3%
22011607	429001	UNIFORMS & ACCESSORIES	$ -	$ 66	$ 500	$ 428	$ 500	0.0%
		Total Supplies	$ 523,530	$ 481,874	$ 547,630	$ 168,299	$ 528,530	-3.5%
22011607	431050	CONTRACTUAL SERVICES	$ 30,600	$ 36,357	$ 49,453	$ 22,085	$ 120,189	143.0%
22011607	432020	POSTAGE	$ 4	$ 29	$ 50	$ -	$ 50	0.0%
22011607	432030	TRAVEL	$ -	$ 438	$ -	$ -	$ 500	
22011607	432040	TELEPHONE	$ 4,327	$ 4,730	$ 4,950	$ 2,398	$ 5,060	2.2%
22011607	433010	PRINTING & ADVERTISING	$ 160	$ 184	$ 200	$ -	$ 200	0.0%
22011607	434010	WORKMEN'S COMPENSATION	$ 117,189	$ 96,268	$ 105,470	$ 52,735	$ 102,200	-3.1%
22011607	434020	LIABILITY INSURANCE	$ 112,885	$ 119,658	$ 179,487	$ 134,615	$ 185,770	3.5%
22011607	435010	ELECTRIC SERVICES	$ 24,044	$ 33,250	$ 36,000	$ 35,245	$ 67,577	87.7%
22011607	435020	GAS SERVICES	$ 21,285	$ 11,717	$ 29,400	$ 20,313	$ 60,418	105.5%
22011607	435040	WATER SERVICES	$ 11,287	$ 9,420	$ 13,000	$ 4,795	$ 11,000	-15.4%
22011607	435090	OTHER UTILITY SERVICES	$ 84,341	$ 85,210	$ 85,000	$ 47,216	$ 85,000	0.0%
22011607	436010	REPAIRS & MAINTENANCE	$ 34,435	$ 46,330	$ 50,000	$ 63,093	$ 50,000	0.0%
22011607	437030	OFFICE SPACE RENTAL	$ 15,913	$ 16,579	$ 17,619	$ 8,809	$ 18,910	7.3%
22011607	437035	LEASE PAYMENT	$ 978,500	$ 1,342,000	$ -	$ -	$ -	
22011607	437050	OTHER RENTAL	$ -	$ -	$ 1,000	$ -	$ -	-100.0%
22011607	438010	PRINCIPAL-ESG	$ 5,937	$ 5,937	$ 5,938	$ 2,969	$ 5,938	0.0%
22011607	438030	PAYING AGENT FEE	$ 1,000	$ 1,950	$ 1,500	$ -	$ 1,500	0.0%
22011607	439031	SUBSCRIPTIONS	$ -	$ 50	$ 50	$ -	$ 50	0.0%
22011607	439050	GRANTS AND SUBSIDIES	$ 51,727	$ 56,900	$ 62,073	$ 62,072	$ 62,073	0.0%
22011607	439090	OTHER SERVICES	$ 5,422	$ 12,506	$ 25,711	$ 4,428	$ 28,950	12.6%
22011607	439094	LICENSES	$ 2,116	$ 2,204	$ 2,833	$ 2,808	$ 4,000	41.2%
		Total Services	$ 1,501,172	$ 1,881,717	$ 669,734	$ 463,581	$ 809,385	20.9%
22011607	445020	MOTOR EQUIPMENT	$ -	$ 49,465	$ -	$ -	$ -	
		Total Capital	$ -	$ 49,465	$ -	$ -	$ -	
TOTAL	**MOTOR VEHICLE HIGHWAY EXPENDITURES**		**$ 4,740,306**	**$ 5,261,655**	**$ 4,935,806**	**$ 2,188,766**	**$ 5,142,025**	**4.2%**
		MOTOR VEHICLE HIGHWAY NET	**$ 567,624**	**$ (36,595)**	**$ 251,644**	**$ (16,572)**	**$ 227,085**	**-9.8%**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Highway	22011607-431050	Description of Services		
		Pigeon and Pest Control Service	$	21,450
		CCTV & Alarm Monitoring Service	$	10,803
		Pest Control Service	$	450
		Uniform Rental Service	$	15,386
		Disposal Services	$	2,000
		Waste Removal Service	$	5,100
		Janitorial Service	$	65,000
		TOTAL	**$**	**120,189**

2026 Other Services by Department

Highway	22011607-439090	Description of Services		
		Physicals, Audiograms and Shots & Background Checks	$	4,000
		GPS Monitoring	$	450
		Reference Service	$	1,000
		Safety Training	$	3,500
		Pump Oil Water Separator	$	20,000
		TOTAL	**$**	**28,950**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375919	**MVH CASINO**							
44375919	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ -	$ -	$ -	$ -	
44375919	431050	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ -	
44375919	436010	REPAIRS & MAINTENANCE	$ 6,604	$ -	$ -	$ -	$ -	
44375919	436030	MAINT-STREETS/ALLEY CONTRACT	$ 163,386	$ -	$ -	$ -	$ -	
44375919	437035	LEASE PAYMENT	$ -	$ -	$ 1,794,000	$ 768,500	$ 2,121,500	
44375919	438030	PAYING AGENT	$ -	$ -	$ 1,500	$ -	$ 1,500	
44375919	442000	INFRASTRUCTURE	$ 11,552	$ -	$ -	$ -	$ -	
44375919	444000	IMPROVEMENTS OTHER THAN BLDG	$ -	$ -	$ -	$ -	$ -	
44375919	444050	OTHER IMPROVEMENTS	$ 33,736	$ -	$ -	$ -	$ -	
44375919	445020	MOTOR EQUIPMENT	$ 64,797	$ 74,831	$ 171,795	$ 68,333	$ 799,104	365.1%
44375919	445050	OTHER MACH/EQUIPMENT	$ -	$ -	$ 91,146	$ 72,076	$ -	-100.0%
44375919	452000	INTERFUND TRANSFERS	$ 491,500	$ 491,500	$ -	$ -	$ 641,000	
TOTAL		**MVH CASINO**	**$ 771,575**	**$ 566,331**	**$ 2,058,441**	**$ 908,909**	**$ 3,563,104**	**73.1%**

Public Works

Department: Street Maintenance
Director: Todd Robertson

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
45082	City Garage Building Lease Payment	O	$ 1,255,450	CAS	$ 2,121,500	CAS	**44375919-437035**	$ 2,193,500	$ 2,196,000	$ 2,195,000	$ 9,961,450
45082	City Garage Building Lease Payment	O	$ 538,050	CAS	$ -	CAS	**44375919-437035**	$ -	$ -	$ -	$ 538,050
45083	City Garage Building Lease Paying Agent Fees	O	$ 1,500	CAS	$ 1,500	CAS	44375919-438030	$ 1,500	$ 1,500	$ 1,500	$ 7,500
NEW	VAC / JET Unit for EPA Storm Inlet Regs - Used		$ -		$ 115,000	CAS	44375919-445020				$ 115,000
NEW	Snow Plow Dash Cam/Tracking W/Public View				$ -	CAS	44375919-439098				
NEW	Front End loader for salt storage and loading plow trucks- Replace 2005 Hyundai W/ engine issue				$ 256,400	CAS	44375919-445020				
NEW	Stainless steel 14' dump bed and salt spreader replacement for snow plow unit #334.		$ -		$ 72,565	CAS	44375919-445050				$ 72,565
NEW	Stainless steel 14' dump bed & salt spreader with prewet replacement for snow plow unit #335.		$ -		$ 72,565	CAS	44375919-445050				$ 72,565
NEW	Tri mast 5K lb forklift- Replaces 1991 Clark 2 mast				$ 39,020	CAS	44375919-445050				
NEW	Backhoe with Extended Boom & clam Shell - Replaces 1995 Case model				$ 192,940	CAS	44375919-445020				
NEW	Transfer to MVH to cover revenue shortfall				$ 641,000	CAS	44375919-452000				
NEW	2 Ton Asphalt hot box for road patching				$ 32,920	CAS	44375919-445050				
NEW	Zero turn lawn mower - Replaces 2006 model				$ 17,694	CAS	44375919-445050				
45082	(11) Snow Trucks Plow Controller Upgrade for liquid and materials tracking	C	$ 12,900	CAS	$ -						$ 12,900
45081	14' SS salt spreader for plow truck #378	C	$ 30,000	ARPA	$ -						$ 30,000
45080	(1) Sgl axle belly plow snow removal truck	C	$ 238,200	ARPA	$ -						$ 238,200
45085	F-650 Chassis/Cab only to be Equipped for Snow Removal (Repl Yr '00 #372)	C	75,890	CAS							$ 75,890
45086	Equip F650 for Snow Removal	C	63,977	CAS							$ 63,977
45087	Stainless Steel Tandem Truck Bed - Truck #333	C	31,975	CAS							$ 31,975
45088	SS Tandem Salt Spreader for Truck 333	O	31,654	CAS							$ 31,654
45089	Road Safe Mobile Attenuator	O	19,445	CAS							$ 19,445
45079	Trackhoe Mini Excavator	A	40,000	CAS							$ 40,000
45090	Zero turn Lawn Mower for Citywide mowing	C	20,000	GEN							$ 20,000
45091	(4) Pumps for Liquids at Salt Barns	C	6,396	GEN							$ 6,396
45092	4 Laptop Computers for Supervisors in the field.	C	3,060	GEN							$ 3,060
			$ 2,076,100		**$ 3,563,104**			**$ 2,195,000**	**$ 2,197,500**	**$ 2,196,500**	**$ 11,048,230**

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11017606	**LOCAL INCOME TAX MVH**							
11017606	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ -	$ 9,456	$ 1,045	$ -	**-100.0%**
		Total Supplies	$ -	$ -	$ 9,456	$ 1,045	$ -	-100.0%
11017606	445050	OTHER MACH/EQUIP	$ -	$ 2,500	$ 20,000	$ 14,624	$ -	-100.0%
		Total Capital	$ -	$ 2,500	$ 20,000	$ 14,624	$ -	-100.0%
TOTAL	**LOCAL INCOME TAX MVH**		**$ -**	**$ 2,500**	**$ 29,456**	**$ 15,669**	**$ -**	**-100.0%**

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11017605	**LOCAL INCOME TAX STREET LIGHTS**							
11017605	435090	OTHER UTILITIES	$ 1,927,585	$ 1,924,025	$ 2,950,000	$ 1,369,906	$ 1,962,827	-33.5%
		Total Services	$ 1,927,585	$ 1,924,025	$ 2,950,000	$ 1,369,906	$ 1,962,827	-33.5%
TOTAL	**LOCAL INCOME TAX STREET LIGHTS**		**$ 1,927,585**	**$ 1,924,025**	**$ 2,950,000**	**$ 1,369,906**	**$ 1,962,827**	**-33.5%**

CITY OF EVANSVILLE MOTOR VEHICLE HIGHWAY FUND - 2026 BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22011608		**TRAFFIC ENGINEER**						
22011608	334010	STATE GRT GEN GOV	$ 11,530	$ -	$ 24,950	$ 20,405	$ 24,950	0.0%
22011608	338017	REIMBURSEMENTS	$ 875	$ 383	$ 7,500	$ -	$ 7,500	0.0%
22011608	341000	CHARGES FOR SERVICES	$ 18,955	$ 1,589	$ 19,500	$ -	$ 19,500	0.0%
22011608	349077	JT DEPT TRAF ENG 14%	$ 191,072	$ 172,630	$ 180,387	$ 62,579	$ 232,294	28.8%
22011608	351013	SERVICE FEES	$ 589	$ 3,814	$ 1,000	$ -	$ 1,000	0.0%
22011608	360000	MISCELLANEOUS REVENUES	$ 250	$ 354	$ 500	$ 130	$ 500	0.0%
22011608	391000	INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ -	
22011608	392000	SALES OF SURPLUS PROPERTY	$ 4,955	$ 13,583	$ 2,500	$ 831	$ 2,500	0.0%
TOTAL	**TRAFFIC ENGINEER REVENUE**		**$ 228,227**	**$ 192,353**	**$ 236,337**	**$ 83,945**	**$ 288,244**	22.0%
22011608	411013	FULL TIME SALARIES	$ 55,664	$ 57,827	$ 60,240	$ 34,733	$ 72,510	20.4%
22011608	413010	SOCIAL SECURITY	$ 4,248	$ 4,362	$ 4,610	$ 2,577	$ 5,550	20.4%
22011608	413030	PUBLIC EMP RETIREMENT	$ 7,904	$ 8,393	$ 8,560	$ 4,932	$ 10,300	20.3%
22011608	413040	UNEMPLOYMENT	$ 75	$ 120	$ 120	$ 120	$ 200	66.7%
22011608	413050	HEALTH INSURANCE	$ 20,250	$ 28,313	$ 23,480	$ 11,606	$ 22,800	-2.9%
22011608	413060	LIFE INSURANCE	$ 196	$ 196	$ 196	$ 98	$ 190	-3.1%
22011608	413070	CLOTHING/TOOL ALLOWANCE	$ -	$ -	$ 100	$ -	$ 100	0.0%
		Total Wages and Benefits	$ 88,337	$ 99,211	$ 97,306	$ 54,066	$ 111,650	14.7%
22011608	421050	OFFICE SUPPLIES	$ 185	$ 97	$ 100	$ -	$ 200	100.0%
22011608	422013	BOTTLED GAS	$ 2,141	$ 2,325	$ 2,100	$ 1,391	$ 2,400	14.3%
22011608	422020	GARAGE AND MOTOR	$ 27,681	$ 30,839	$ 25,000	$ 11,972	$ 24,000	-4.0%
22011608	422023	TIRES & TUBES	$ 1,743	$ 1,257	$ 2,700	$ 746	$ 1,500	-44.4%
22011608	423020	REPAIR PARTS	$ 3,398	$ 4,794	$ 7,500	$ 4,967	$ 7,500	0.0%
22011608	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 1,298	$ 290	$ 500	$ 942	$ 800	60.0%
22011608	429000	OTHER SUPPLIES	$ 2,001	$ 1,504	$ 1,000	$ 421	$ 1,000	0.0%
22011608	429001	UNIFORMS & ACCESSORIES	$ -	$ -	$ 400	$ 186	$ 400	0.0%
		Total Supplies	$ 38,447	$ 41,106	$ 39,300	$ 20,625	$ 37,800	-3.8%
22011608	431050	CONTRACTUAL SERVICES	$ 14,301	$ 22,441	$ 41,174	$ 29,171	$ 21,469	-47.9%
22011608	431051	CONSULTANTS	$ 167,520	$ -	$ -	$ -	$ -	
22011608	432020	POSTAGE	$ 14	$ 6	$ 50	$ -	$ 20	-60.0%
22011608	432030	TRAVEL	$ -	$ -	$ 200	$ -	$ 200	0.0%
22011608	432040	TELEPHONE	$ 855	$ 885	$ 920	$ 404	$ 930	1.1%
22011608	432041	COMPUTER LINES	$ -	$ -	$ -	$ -	$ -	
22011608	433010	PRINTING & ADVERTISING	$ -	$ 59	$ 150	$ 326	$ 150	0.0%
22011608	434010	WORKMEN'S COMPENSATION	$ 1,438	$ 1,143	$ 1,330	$ 665	$ 320	-75.9%
22011608	434020	LIABILITY INSURANCE	$ 19,069	$ 20,213	$ 22,234	$ 16,676	$ 23,020	3.5%
22011608	435010	ELECTRIC SERVICES	$ 2,101	$ 2,656	$ 3,080	$ 3,615	$ 8,136	164.2%
22011608	435020	GAS SERVICES	$ 2,365	$ 1,302	$ 3,150	$ 2,257	$ 4,800	52.4%
22011608	435040	WATER SERVICES	$ 613	$ 409	$ 600	$ 249	$ 625	4.2%
22011608	436010	REPAIRS & MAINTENANCE	$ 8,578	$ 1,936	$ 7,000	$ 2,798	$ 6,000	-14.3%
22011608	436020	EQUIPMENT REPAIR/MAINT	$ 5,206	$ 794	$ 3,600	$ 1,645	$ 2,900	-19.4%
22011608	436030	SIGNAL MAINTENANCE	$ 6,351	$ 16,706	$ -	$ -	$ -	
22011608	437030	OFFICE SPACE RENTAL	$ 25,145	$ 26,198	$ 27,850	$ 13,920	$ 29,880	7.3%
22011608	438010	PRINCIPAL-ESG	$ 686	$ 685	$ 686	$ 343	$ 686	0.0%
22011608	439031	SUBSCRIPTIONS	$ 425	$ 510	$ 425	$ 580	$ 600	41.2%
22011608	439090	OTHER SERVICES	$ 1,269	$ 1,731	$ 2,100	$ 622	$ 1,800	-14.3%
22011608	439094	LICENSES	$ 45	$ 90	$ 40	$ -	$ 40	0.0%
22011608	439098	COMPUTER SOFTWARE	$ 2,092	$ 1,773	$ 2,100	$ 575	$ 1,800	-14.3%
		Total Services	$ 258,072	$ 99,537	$ 116,689	$ 73,846	$ 103,376	-11.4%
TOTAL	**TRAFFIC ENGINEER EXPENDITURES**		**$ 384,856**	**$ 239,854**	**$ 253,295**	**$ 148,537**	**$ 252,826**	**-0.2%**
		TRAFFIC ENGINEER NET	**$ (156,630)**	**$ (47,501)**	**$ (16,958)**	**$ (64,592)**	**$ 35,418**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Traffic Engineer	22011608-431050	Description of Services		
		Verizon Air Cards for Traffic Signal Control Operation	$	1,350
		Uniform Rental Service	$	2,700
		Waste Removal Service	$	1,300
		Verizon M2M Modem to Modem	$	4,760
		ATT Pole Attachments	$	403
		INDOT Grant for Railroad Crossing Painting and Signs	$	5,015
		Center Point Pole Attachments	$	5,941
		TOTAL	**$**	**21,469**

2026 Other Services by Department

Traffic Engineer	22011608-439090	Description of Services		
		Physicals, Audiograms and Shots	$	900
		Background Checks	$	100
		Training for Forklift and IMSA	$	800
		TOTAL	**$**	**1,800**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375920	**TRAFFIC ENG CASINO**							
44375920	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 12,021	$ 14,316	$ 22,200	$ 1,774	$ 26,800	20.7%
44375920	442007	TRAFFIC CONTROL UPGRADE	$ -	$ -	$ -	$ -	$ -	
44375920	444000	IMPROVEMENT OTHER THAN BLDG	$ -	$ 7,985	$ 15,000	$ 6,495	$ 7,000	-53.3%
44375920	445020	MOTOR EQUIPMENT	$ 49,046	$ 233,211	$ 36,000	$ -	$ 12,600	-65.0%
44375920	445050	OTHER MACH/EQUIPMENT	$ -	$ 22,200	$ 208,579	$ -	$ 130,000	-37.7%
TOTAL		**TRAFFIC ENG CASINO**	**$ 61,067**	**$ 277,712**	**$ 281,779**	**$ 8,269**	**$ 176,400**	**-37.4%**

Public Works

Department: Traffic Engineering - Paint and Sign Shop
Director: Todd Robertson

Funding: 86% City; 14% County

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
04739	Small Equipment	O	$ 10,000	CAS	$ 10,000	CAS	44375920-423030	$ 10,000	$ 10,000	$ 10,000	$ 50,000
NEW	Extended Cab 1/2 Ton Pickup truck- Old Sup Tru ck to Asst Traffic Tech increase PM program - LEASE through 2030	N	$ -		$ 12,600	CAS	44375920-445020	$ 12,600	$ 12,600	$ 12,600	$ 50,400
NEW	Pick up 3/4 TonTruck 4X4 Extended Cab	N	$ -		$ -	CAS	44375920-445020				$ -
NEW	Thermoplastic Paint Truck	N	$ -		$ -	CAS	44375920-445020				$ -
NEW	Walk behind Line WB Striping Machine(Yellow)	N	$ -					$ 24,000			$ 24,000
NEW	Surface Cleaner Machine	N	$ -					$ 136,000			$ 136,000
04742	30" Thermal Sign Printer	O	$ 36,000	CAS							$ 36,000
04743	Thermal Plotter/Cutter	O	$ 12,000	CAS							$ 12,000
04744	4'x8' Sign Table Electronic Cutter(2)	O	$ 29,600	CAS							$ 29,600
04745	Surface Scubber(Concrete and Asphalt)	O	$ 14,000	CAS							$ 14,000
04746	Pick-up Bed Kettle For Thermos Striping Machine	O	$ 22,979	CAS							$ 22,979
	Department Total		**$ 124,579**		**$ 22,600**			**$ 182,600**	**$ 22,600**	**$ 22,600**	**$ 260,400**

$ 3,164	Joint Department - 14% Reimburse

Public Works

Department: Traffic Engineering and Signal Control
Director: Todd Robertson

Funding: 86% City; 14% County

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
4730	Misc. Small Equipment	O	$ 9,000	CAS	$ 12,000	CAS	44375920-423030	$ 10,000	$ 10,000	$ 10,000	$ 51,000
4733	Taffic Cabinet Replacement(5 per year)	O	$ 130,000	CAS	$ 130,000	CAS	44375920-445050	$ 135,000	$ 140,000	$ 145,000	$ 680,000
4731	Traffic Pole Painting	O	$ 15,000	CAS	$ 7,000	CAS	44375920-444000	$ 8,000	$ 8,000	$ 8,000	$ 46,000
NEW	New Laptops for Electrician	N		CAS	$ 4,800	CAS	44375920-423030				$ 4,800
NEW	Bucket Truck			CAS	$ -	CAS	44375920-445020				$ -
4734	New Laptops For Techs	C	$ 3,200	CAS							$ 3,200
	Department Total		**$ 154,000**		**$ 153,800**			**$ 153,000**	**$ 158,000**	**$ 163,000**	**$ 781,800**

$ 21,532	Joint Department - 14% Reimbursement



People: $121,870

Operating: $82,369

Capital: $268,000

$0.4M

Urban Forestry

This Department is responsible for duties including enforcement of tree ordinances, hazardous tree and tree limb removal, removal of tree debris created by storms. The Department also has helped created the arboretums at the cemeteries and much more.v

SERVICE OUTCOMES

2024

Overseeing approximately 200 tree plantings

Gave away 386 trees for annual Arbor Day & Tree Giveaway event

Transplanted 182 trees from City Nursery

2025

Facilitates annual Arbor Day Event & Tree Giveaway

Assisted in giving away more than 200 trees to the public

Cleared streets from more than 350 trees and limbs from January ice storm, and 59 trees and limbs from April 2 storm



2026 GOALS & OPPORTUNITIES

PURCHASE NEW AERIOL LIFT TRUCK



CONTINUE TO INCREASE THE TREE CANOPY

CITY OF EVANSVILLE MOTOR VEHICLE HIGHWAY FUND - 2026 BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
22011609		**URBAN FORESTRY**						
22011609	334010	STATE GRT GEN GOV	$ 3,500	$ 3,500	$ -	$ -	$ 3,500	
22011609	360000	MISCELLANEOUS REVENUES	$ 260	$ 287	$ 260	$ 130	$ 260	0.0%
TOTAL	**URBAN FORESTRY REVENUE**		$ 3,760	$ 3,787	$ 260	$ 130	$ 3,760	1346.2%
22011609	411011	DEPARTMENT HEAD	$ 62,520	$ 64,289	$ 67,720	$ 33,812	$ 71,980	6.3%
22011609	411400	TEMPORARY SALARIES	$ 7,560	$ 7,515	$ 10,000	$ 2,124	$ 10,000	0.0%
22011609	413010	SOCIAL SECURITY	$ 5,239	$ 5,436	$ 5,950	$ 2,665	$ 6,270	5.4%
22011609	413030	PUBLIC EMP RETIREMENT	$ 8,878	$ 9,335	$ 9,620	$ 4,801	$ 10,230	6.3%
22011609	413040	UNEMPLOYMENT	$ 75	$ 120	$ 120	$ 120	$ 370	208.3%
22011609	413050	HEALTH INSURANCE	$ 25,919	$ 28,313	$ 23,480	$ 11,606	$ 22,800	-2.9%
22011609	413060	LIFE INSURANCE	$ 196	$ 196	$ 196	$ 98	$ 190	-3.1%
		Total Wages and Benefits	$ 110,386	$ 115,204	$ 117,086	$ 55,226	$ 121,840	4.1%
22011609	421050	OFFICE SUPPLIES	$ 60	$ 56	$ 75	$ -	$ 60	-20.0%
22011609	422010	FUEL	$ 25,322	$ 20,119	$ 25,000	$ 11,643	$ 25,000	0.0%
22011609	422020	GARAGE AND MOTOR	$ 699	$ 1,229	$ 1,000	$ 605	$ 1,000	0.0%
22011609	422035	CHEMICALS	$ -	$ -	$ 600	$ -	$ 600	0.0%
22011609	423020	REPAIR PARTS	$ 4,165	$ 4,267	$ 6,500	$ 279	$ 5,000	-23.1%
22011609	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 254	$ 213	$ 550	$ 513	$ 550	0.0%
22011609	429000	OTHER SUPPLIES	$ 666	$ 617	$ 1,600	$ 816	$ 1,000	-37.5%
22011609	429001	UNIFORMS & ACCESSORIES	$ 762	$ -	$ 400	$ 257	$ 300	-25.0%
22011609	429005	LANDSCAPING SUPPLIES	$ 150	$ -	$ 200	$ -	$ -	-100.0%
		Total Supplies	$ 32,079	$ 26,501	$ 35,925	$ 14,113	$ 33,510	-6.7%
22011609	431050	CONTRACTUAL SERVICES	$ 924	$ 904	$ 924	$ 509	$ 924	0.0%
22011609	432020	POSTAGE	$ 205	$ 228	$ 200	$ 143	$ 200	0.0%
22011609	432030	TRAVEL	$ -	$ -	$ 100	$ -	$ -	-100.0%
22011609	432040	TELEPHONE	$ 1,020	$ 1,018	$ 1,080	$ 511	$ 1,055	-2.3%
22011609	433010	PRINTING & ADVERTISING	$ -	$ 59	$ -	$ -	$ -	
22011609	434010	WORKMEN'S COMPENSATION	$ 1,838	$ 1,460	$ 1,680	$ 840	$ 4,200	150.0%
22011609	434020	LIABILITY INSURANCE	$ 3,657	$ 3,876	$ 4,263	$ 3,197	$ 4,420	3.7%
22011609	435010	ELECTRIC SERVICES	$ 2,935	$ 2,205	$ 3,000	$ 1,380	$ 3,600	20.0%
22011609	435020	GAS SERVICES	$ 1,037	$ 745	$ 1,100	$ 690	$ 1,320	20.0%
22011609	435040	WATER SERVICES	$ 909	$ 1,105	$ 1,000	$ 467	$ 1,150	15.0%
22011609	436010	REPAIRS & MAINTENANCE	$ 30,581	$ 15,517	$ 26,000	$ 15,230	$ 26,000	0.0%
22011609	437050	OTHER RENTAL	$ 1,010	$ 912	$ 1,000	$ 544	$ 1,000	0.0%
22011609	439031	SUBSCRIPTIONS	$ 270	$ 390	$ 350	$ 270	$ 350	0.0%
22011609	439090	OTHER SERVICES	$ 337	$ 3,200	$ 1,300	$ 380	$ 900	-30.8%
22011609	439091	EDUCATION	$ 355	$ 712	$ 100	$ -	$ 400	300.0%
22011609	439094	LICENSES	$ -	$ 45	$ -	$ -	$ 50	
		Total Services	$ 45,078	$ 32,376	$ 42,097	$ 24,161	$ 45,569	8.2%
TOTAL	**URBAN FORESTRY EXPENDITURES**		**$ 187,542**	**$ 174,081**	**$ 195,108**	**$ 93,500**	**$ 200,919**	**3.0%**
	URBAN FORESTRY NET		**$ (183,782)**	**$ (170,294)**	**$ (194,848)**	**$ (93,370)**	**$ (197,159)**	
TOTAL	**MOTOR VEHICLE HIGHWAY REVENUE**		**$ 5,539,917**	**$ 5,421,200**	**$ 5,424,047**	**$ 2,256,269**	**$ 5,661,114**	**4.4%**
TOTAL	**MOTOR VEHICLE HIGHWAY EXPENDITURES**		**$ 5,312,705**	**$ 5,675,590**	**$ 5,384,209**	**$ 2,430,803**	**$ 5,595,770**	**3.9%**
	MOTOR VEHICLE HIGHWAY NET		**$ 227,212**	**$ (254,390)**	**$ 39,838**	**$ (174,534)**	**$ 65,344**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Urban Forestry	22011609-431050	Description of Services		
		Surveillance - Safety & Security	$	804
		Pest Control Service	$	120
		TOTAL	**$**	**924**

2026 Other Services by Department

Urban Forestry	22011609-439090	Description of Services		
		Background Checks	$	100
		Physicals, Audiograms and Shots	$	800
		TOTAL	**$**	**900**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375921	**URBAN FOREST CASINO**							
44375921	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 4,970	$ -	$ 5,000	$ 4,897	$ 5,000	0.0%
44375921	431050	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ 6,000	
44375921	445020	MOTOR EQUIPMENT	$ -	$ 263,854	$ 201,000	$ -	$ 257,000	27.9%
44375921	445050	OTHER MACH/EQUIPMENT	$ -	$ 37,342	$ -	$ -	$ -	
TOTAL		**URBAN FOREST CASINO**	**$ 4,970**	**$ 301,196**	**$ 206,000**	**$ 4,897**	**$ 268,000**	**30.1%**

Public Works

Department: Urban Forestry
Director: Todd Robertson

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
00675	Safety & Operational Equipment	O	$ 5,000	CAS	$ 5,000	CAS	44375921-423030	$ 2,500	$ 5,000	$ 5,000	$ 22,500
NEW	70' Aerial lift truck	NF	$ -	CAS	$ 257,000	CAS	44375921-445020				$ 257,000
00677	Pick-Up Truck - Lease	O	$ 26,000	CAS	$ 6,000	CAS	44375921-431050	$ 6,000	$ 6,000	$ 6,000	$ 50,000
00676	Tractor Loader	C	$ 175,000	CAS							$ 175,000
	Department Total		**$ 31,000**		**$ 268,000**			**$ 8,500**	**$ 11,000**	**$ 11,000**	**$ 329,500**



People: $8,778,480

Operating: $2,189,907

Capital: $733,000

$11.7M

The Metropolitan Evansville Transit System

The Metropolitan Evansville Transit System provides fixed route and paratransit (METS Mobility) services to the Evansville area. This department currently provides transportation on 22 fixed route service areas. It informs the public about existing routes, new services, and improvements.

SERVICE OUTCOMES

2024

Launched METS Micro, a Rideshare/Micro transit pilot program

Added 8 new solar bus stops

Began shelter revitalization process

2025

Launched new bus tracking app

Received bids for new bus stop signs and digital ticketing system

Received two, new hybrid 35” buses



2026 GOALS & OPPORTUNITIES

BEGIN COMPREHENSIVE OPERATION ANALYSIS OF METS SYSTEM

UPDATE FARE COLLECTION SOFTWARE

LAUNCH NEW DIGITAL TICKETING SYSTEM

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011603	**METS**							
11011603	331010	FED GRT GEN GOV	$ 2,324,485	$ 1,108,926	$ 3,125,121	$ 812,802	$ 3,125,121	0.0%
11011603	334010	STATE GRT GEN GOV	$ 2,277,946	$ 2,277,946	$ 2,277,946	$ 1,497,725	$ 2,277,946	0.0%
11011603	338010	LOCAL GOVT SHARED REV	$ 242,402	$ 254,913	$ 250,000	$ -	$ 250,000	0.0%
11011603	338017	REIMBURSEMENTS	$ 2,125	$ 3,956	$ 9,053	$ 9,053	$ 2,500	-72.4%
11011603	343100	METS FARES	$ 497,845	$ 474,946	$ 450,000	$ 209,295	$ 450,000	0.0%
11011603	343101	METS PROMOTIONS	$ 142,576	$ 127,400	$ 130,000	$ 41,127	$ 130,000	0.0%
11011603	343103	USI SPECIAL BUS SERVICES	$ 496,671	$ 510,434	$ 510,000	$ 377,169	$ 510,000	0.0%
11011603	343105	MOBILITY FARES	$ 23,740	$ 18,721	$ 25,000	$ 8,579	$ 25,000	0.0%
11011603	343106	MOBILITY PROMOTIONS	$ 35,058	$ 30,599	$ 35,000	$ 7,881	$ 35,000	0.0%
11011603	343107	METS MICRO FARES	$ -	$ 3,100	$ 50,529	$ 50,529	$ 50,500	-0.1%
11011603	349079	ADVERTISING	$ 127,365	$ 156,000	$ 155,000	$ 52,000	$ 155,000	0.0%
11011603	349080	COMMISSION	$ 8,651	$ 5,683	$ 7,600	$ 1,305	$ 7,600	0.0%
11011603	360000	MISCELLANEOUS REVENUES	$ 25,446	$ 30,202	$ 25,000	$ 7,299	$ 25,000	0.0%
11011603	392000	SALES OF SURPLUS PROPERTY	$ 16,817	$ -	$ 1,000	$ 73	$ 1,000	0.0%
11011603	396000	REFUNDS	$ 2,055	$ -	$ 2,000	$ 2	$ 2,000	0.0%
11011603	399002	REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ -	
TOTAL	**METS REVENUE**		**$ 6,223,181**	**$ 5,002,826**	**$ 7,053,249**	**$ 3,074,839**	**$ 7,046,667**	**-0.1%**
11011603	411011	DEPARTMENT HEAD	$ 74,150	$ 73,389	$ 77,300	$ 38,619	$ 79,250	2.5%
11011603	411013	FULL TIME SALARIES	$ 2,950,046	$ 2,941,189	$ 3,977,390	$ 1,922,302	$ 4,558,540	14.6%
11011603	411400	TEMPORARY SALARIES	$ 127,746	$ 180,319	$ 225,000	$ 34,188	$ 275,000	22.2%
11011603	411500	OTHER	$ 83,483	$ 63,794	$ 70,000	$ 99,610	$ 73,720	5.3%
11011603	411600	OVERTIME	$ 691,492	$ 752,147	$ 400,000	$ 338,142	$ 400,000	0.0%
11011603	413010	SOCIAL SECURITY	$ 299,517	$ 317,422	$ 367,180	$ 185,646	$ 418,720	14.0%
11011603	413030	PUBLIC EMP RETIREMENT	$ 519,944	$ 519,768	$ 642,510	$ 319,060	$ 777,230	21.0%
11011603	413040	UNEMPLOYMENT	$ 6,975	$ 11,280	$ 11,280	$ 11,280	$ 18,290	62.1%
11011603	413050	HEALTH INSURANCE	$ 1,093,250	$ 1,263,390	$ 2,371,480	$ 756,217	$ 2,166,000	-8.7%
11011603	413060	LIFE INSURANCE	$ 1,109	$ 1,256	$ 18,424	$ 685	$ 17,290	-6.2%
11011603	413080	TEAMSTER SCHOLARSHIP	$ 7,305	$ 7,587	$ 9,880	$ 4,313	$ 9,880	0.0%
		Total Wages and Benefits	$ 5,855,018	$ 6,131,541	$ 8,170,444	$ 3,710,062	$ 8,793,920	7.6%
11011603	421050	OFFICE SUPPLIES	$ 787	$ 394	$ 800	$ 106	$ 650	-18.8%
11011603	422010	FUEL	$ 795,671	$ 895,484	$ 770,000	$ 425,418	$ 770,000	0.0%
11011603	422021	E&H DIESEL/GASOLINE	$ 85,777	$ 111,064	$ 75,000	$ 67,747	$ 75,000	0.0%
11011603	422022	OIL & FLUIDS	$ 41,578	$ 35,787	$ 27,000	$ 21,645	$ 27,000	0.0%
11011603	422023	TIRES & TUBES	$ 74,574	$ 61,364	$ 70,000	$ 37,206	$ 70,000	0.0%
11011603	422025	BATTERIES	$ 10,568	$ 11,870	$ 13,000	$ 8,259	$ 13,000	0.0%
11011603	422031	BUS WASH SUPPLIES	$ -	$ 1,050	$ 753	$ -	$ 1,000	32.8%
11011603	423020	REPAIR PARTS	$ 193,967	$ 202,469	$ 184,600	$ 134,056	$ 195,000	5.6%
11011603	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 11,985	$ 6,694	$ 11,647	$ 5,353	$ 6,500	-44.2%
11011603	429000	OTHER SUPPLIES	$ 16,547	$ 18,746	$ 22,000	$ 8,651	$ 15,500	-29.5%
11011603	429001	E&H UNIFORMS & ACCESS	$ 991	$ 4	$ 500	$ 200	$ 500	0.0%
		Total Supplies	$ 1,232,445	$ 1,344,926	$ 1,175,300	$ 708,641	$ 1,174,150	-0.1%
11011603	431050	CONTRACTUAL SERVICES	$ 120,951	$ 57,937	$ 212,307	$ 109,453	$ 88,807	-58.2%
11011603	432020	POSTAGE	$ 370	$ 338	$ 700	$ 97	$ 300	-57.1%
11011603	432030	TRAVEL	$ 1,783	$ 5,258	$ -	$ -	$ 2,000	
11011603	432040	TELEPHONE	$ 4,926	$ 4,875	$ 5,150	$ 2,411	$ 5,150	0.0%
11011603	433010	PRINTING & ADVERTISING	$ 11,971	$ 8,053	$ 7,040	$ 4,377	$ 4,500	-36.1%
11011603	434010	WORKMEN'S COMPENSATION	$ 185,668	$ 151,325	$ 163,360	$ 81,680	$ 156,380	-4.3%
11011603	434020	LIABILITY INSURANCE	$ 177,340	$ 187,981	$ 206,779	$ 155,084	$ 214,020	3.5%
11011603	435010	ELECTRIC SERVICES	$ 46,278	$ 45,599	$ 55,000	$ 35,208	$ 66,000	20.0%
11011603	435020	GAS SERVICES	$ 25,738	$ 14,453	$ 24,000	$ 18,598	$ 28,800	20.0%
11011603	435040	WATER SERVICES	$ 21,864	$ 26,502	$ 17,500	$ 9,786	$ 18,220	4.1%
11011603	436010	REPAIRS & MAINTENANCE	$ 93,859	$ 70,268	$ 50,000	$ 51,850	$ 50,000	0.0%
11011603	436020	EQUIPMENT REPAIR/MAINT	$ 54,464	$ 169,618	$ 82,700	$ 68,820	$ 85,000	2.8%
11011603	439010	REFUNDS AWARDS INDEMNITIES	$ 1,900	$ 1,206	$ 2,000	$ (36)	$ 2,000	0.0%
11011603	439060	GARAGE/TRASH COLLECT CONTRACT	$ 831	$ 520	$ 1,000	$ 360	$ 1,000	0.0%
11011603	439090	OTHER SERVICES	$ 57,380	$ 99,658	$ 165,570	$ 74,529	$ 188,880	14.1%
11011603	439091	EDUCATION	$ 1,505	$ 5,490	$ 190	$ -	$ 3,000	1478.9%
11011603	439094	LICENSES	$ 195	$ 1,330	$ 1,700	$ 2,620	$ 200	-88.2%
11011603	439098	COMPUTER SOFTWARE	$ 52,227	$ 28,183	$ 53,800	$ 34,297	$ 46,500	-13.6%
		Total Services	$ 859,249	$ 878,594	$ 1,048,796	$ 649,134	$ 960,757	-8.4%
TOTAL	**METS EXPENDITURES**		**$ 7,946,712**	**$ 8,355,061**	**$ 10,394,540**	**$ 5,067,837**	**$ 10,928,827**	**5.14%**
		METS NET	**$ (1,723,531)**	**$ (3,352,235)**	**$ (3,341,291)**	**$ (1,992,998)**	**$ (3,882,160)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

METS	11011603-431050	Description of Services		
		Surveillance - Safety & Security	$	12,842
		Uniform Rental Service	$	41,500
		Credit Card Machine Charges	$	1,200
		MPO Grant Planning	$	12,500
		License for Lawndale Terminal Property	$	17,340
		Pest Control Service	$	1,425
		Fuel & Mileage Monitoring	$	2,000
		Subtotal	$	88,807
	44375914-431050	Comprehensive Operation Analysis	$	400,000
		Passenger Sampling	$	75,000
		Update Graphics	$	45,000
		Subtotal	$	520,000
		TOTAL	**$**	**608,807**

2026 Other Services by Department

METS	11011603-439090	Description of Services		
		Annual Sprinkler Inspection and Maintenance	$	2,800
		Waste Oil Tank Inspection and Maintenance	$	5,000
		Background Checks	$	10,000
		Terminal Security	$	80,000
		Data for bus tracking and tables	$	28,080
		API fees for bus tracking	$	6,000
		Terminal cleaning	$	42,000
		Bus cleaning	$	15,000
		TOTAL	**$**	**188,880**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375914	**METS CASINO**							
44375914	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 56,591	$ 26,299	$ 7,063	$ 2,524	$ -	-100.0%
44375914	431050	CONTRACTUAL SERVICES	$ 65,241	$ 757,151	$ 935,000	$ 423,278	$ 520,000	-44.4%
44375914	436010	REPAIRS & MAINTENANCE	$ -	$ -	$ -	$ -	$ -	
44375914	439090	OTHER SERVICES	$ 14,999	$ -	$ -	$ -	$ -	
44375914	439098	COMPUTER SOFTWARE	$ 68,924	$ 517,679	$ 483,283	$ 632,519	$ 55,000	-88.6%
44375914	443000	BUILDINGS	$ -	$ -	$ 750,000	$ -	$ -	-100.0%
44375914	444000	IMPROVEMENT OTHER THAN BLDG	$ 67,930	$ 15,182	$ 25,000	$ -	$ -	-100.0%
44375914	445020	MOTOR EQUIPMENT	$ 4,784,293	$ 247,386	$ 470,000	$ 1,936,512	$ 2,265,000	381.9%
44375914	445050	OTHER MACH/EQUIPMENT	$ 94,060	$ 119,823	$ 217,322	$ 69,654	$ 150,000	-31.0%
TOTAL		**METS CASINO**	**$ 5,152,038**	**$ 1,683,520**	**$ 2,887,668**	**$ 3,064,487**	**$ 2,990,000**	**3.5%**

Public Works

Department: Metropolitan Evansville Transit System
Director: Todd Robertson

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
02621	Engines & Transmissions	O	$ 58,400	5307 FED	$ 80,000	5307 FED	44375914-445050	$ 80,000	$ 80,000	$ 80,000	$ 320,000
		O	$ 14,600	CAS	$ 20,000	CAS	44375914-445050	$ 20,000	$ 20,000	$ 20,000	$ 80,000
C	1 35' Hybrid Transit bus -- $920,000 Reimbursed at 80% $ 736,000	O		CMAQ FED		CMAQ FED					$ -
				5339 FED		5339 FED					$ -
				5307 FED		5307 FED					$ -
				CAS		CAS					$ -
O	Bus Shelters (7) -- $140,000 Reimbursed at 80% $112,000	N		5307 FED		5307 FED					
				CAS		CAS					
O	Bus Tracking AVA AVL Software, hardware, data $1,200,000 Reimbursed at 80% $960,000	N		5307 FED		5307 FED					$ -
				CAS		CAS					$ -
O	Bus driver and safety training materials $10,000 Reimbursed at 80% $8,000	N		5307 FED		5307 FED					$ -
				CAS		CAS					$ -
O	Engineer and Architecture for rehab renovation at METS Admin Building $100,000 Reimbursed at 80% $80,000	N		5307 FED		5307 FED					$ -
				CAS		CAS					$ -
C	Shop tool boxes and tools $30,000 Reimbursed at 80% $24,000	N		5307 FED		5307 FED					$ -
				CAS		CAS					$ -
O	Logo and marketing design-- $7,500 Reimbursed at 80% $6,000	N		5307 FED		5307 FED					$ -
				CAS		CAS					$ -
C	Bus benches-- $20,000 Reimbursed at 80% $16,000	N		5307 FED		5307 FED					$ -
				CAS		CAS					$ -
C	Pallet Jack -- $2,000 Reimbursed at 80% $1,600	N		5307 FED		5307 FED					$ -
				CAS		CAS					$ -
O	Bus Tracking AVA AVL Software, hardware, data $200,000 Reimbursed at 80% $160,000	N				5307 FED	44375914-439098				$ -
						CAS	44375914-439098				$ -
O	3 Mobility Units $350,000 Reimbursed at 80% $280,000	N				5307 FED	44375914-445020				$ -
						CAS	44375914-445020				$ -
O	1 Additonal year of METS Micro Pilot $850,000 off 80%					5307 FED	44375914-445020				$ -
						CAS	44375914-445020				$ -
O	Repairs to Admin and Terminal $750,000 Reimbursed at 80% $600,000	N				5307 FED	44375914-443000				$ -
						5339	44375914-443000				$ -
						CAS	44375914-443000				$ -
O	Mobile Ticketing Fare Collection Software $200,000 Reimbursed at 80% $160,000	N				5307 FED	44375914-439098				$ -
						CAS	44375914-439098				$ -
O	Garage Door for Shop $25,000 Reimbursed at 80% $20,000	N	$ -			5307 FED	44375914-444000				$ -
			$ -			CAS	44375914-444000				$ -
O	Air Compressor for Shop $20,000 Reimbursed at 80% $16,000	N	$ -			5307 FED	44375914-445050				$ -
			$ -			CAS	44375914-445050				$ -
O	Scheduling Software $30,000 Reimbursed at 80% $24,000	N				5307 FED	44375914-439098				$ -
						CAS	44375914-439098				$ -
C	Tablets for Supervisors for Accidents $5,000 Reimbursed at 80% $4,000	N				5307 FED	44375914-423030				$ -
						CAS	44375914-423030				$ -
O	New Bus Stop Signs $85,000 Reimbursed at 80% $4,000					5307 FED	44375914-431050				$ -
						CAS	44375914-431050				$ -
C	Two Admin Vehicles $120,000 Reimbursed at 80% $96,000	N				5307 FED	44375914-445020				$ -
						CAS	44375914-445020				$ -

Public Works

Department: Metropolitan Evansville Transit System
Director: Todd Robertson

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
NEW	2 Mobility Units $320,000. Reimbursed at 80% $256,000.	N	$ 280,000	5307 FED	$ 12,448	5307 FED	44375914-445020				$ 12,448
					$ 243,552	5339 FED	44375914-445020				$ 243,552
			$ 40,000	CAS	$ 64,000	CAS	44375914-445020				$ 64,000
NEW	Comprehensive Operation Analysis $400,000. Reimbursed at 80% $320,000.	N			$ 320,000	5307 FED	44375914-431050				$ 320,000
					$ 80,000	CAS	44375914-431050				$ 80,000
NEW	Passenger Sampling is 75,000. Reimbursed at 80% $60,000.	N	$ -		$ 60,000	5307 FED	44375914-431050			$ 60,000	$ 120,000
			$ -		$ 15,000	CAS	44375914-431050			$ 15,000	$ 30,000
NEW	Safety Equipment for working on top of buses 50,000. Reimbursed at 80% $40,000.	N	$ -		$ 40,000	5307 FED	44375914-445050				$ 40,000
			$ -		$ 10,000	CAS	44375914-445050				$ 10,000
NEW	One Year METS Micro $900,000. Reimburessed at 65% $585,000	N			$ 585,000	5307 FED	44375914-445020	$ 585,000	$ 585,000	$ 585,000	$ 2,340,000
					$ 315,000	CAS	44375914-445020	$ 315,000	$ 315,000	$ 315,000	$ 1,260,000
NEW	Fork Truck $45,000 Reimbursed at 80% $36,000.	N			$ 36,000	5307 FED	44375914-445020				$ 36,000
					$ 9,000	CAS	44375914-445020				$ 9,000
NEW	35' Transit Bus $1,000,000 Reimbursed at 80% $800,000	N			$ 800,000	5307 FED	44375914-445020				$ 800,000
					$ 200,000	CAS	44375914-445020				$ 200,000
NEW	Fare collection software, service, and computer $55,000. Reimbursed at 80% $800,000	N			$ 44,000	5307 FED	44375914-439098				$ 44,000
					$ 11,000	CAS	44375914-439098				$ 11,000
NEW	Update graphics on some of the fleet with METS new logo. $45,000. Reimbursed at 80% $36,000	N			$ 36,000	5307 FED	44375914-431050				$ 36,000
					$ 9,000	CAS	44375914-431050				$ 9,000
	Department Total		**$ 2,708,000**		**$ 2,990,000**			**$ 1,000,000**	**$ 1,000,000**	**$ 1,075,000**	**$ 6,065,000**

Total FTA Grant Reimbursement	**$ 2,013,448**	**5307 FED**
Total FTA Grant Reimbursement	**$ 243,552**	**5339 FED**
Total FTA Grant Reimbursement	**$ -**	**CMAQ FED**
Total Local Monies	**$ 733,000**	**CAS**
GRAND TOTAL	**$ 2,990,000**	



People: $712,336

Operating: $511,522

Capital: $0

$1.2M

Evansville City Cemeteries

he Evansville City Cemeteries are made up of both Oak Hill Cemetery and Arboretum, founded in 1853, and Locust Hill Cemetery and Mausoleum, founded in 1855. Conveniently located within the city limits of Evansville, Indiana, the two city facilities have served families for more than 171 years. Oak Hill Cemetery also features the William Halbrooks Arboretum, a Level II accredited arboretum, established in 2017; while Locust Hill Cemetery features the James Bethel Gresham Arboretum, a Level I accredited arboretum, established on November 3, 2017. Both arboretums provide a quiet and healing landscape for mourners while respecting the history and dignity of those interred within. Both cemeteries offer ground, mausoleum, and cremation niche spaces for sale.

SERVICE OUTCOMES

2024

Added 96 niches for sale at Oak Hill Cemetery

Completed stone projects to reset stones at Oak Hill & Locust Hill cemeteries

Planted 150 trees between Locust Hill & Oak Hill cemeteries & arboretums

2025

Installed new IDEM Air Monitor

Refacing & repairs of Juniper Circle

Outdoor niche for Locust Hill



2026 GOALS & OPPORTUNITIES

NEW FLOOR AND FURNITURE, PLUS CONCRETE AND ROOF REPAIRS AT LOCUST HILL MAUSOLEUM

LEVEL AND REPAIR LOCUST HILL CRYPTS

TWO OSSUARARIES FOR OAK HILL CEMETERY

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011604		**LOCUST HILL CEMETERY**						
11011604	349010	SALE OF CEMETERY LOT	$ 36,926	$ 20,056	$ 33,000	$ 14,414	$ 33,000	0.0%
11011604	349011	SALE MAUSOLEUM CRYPT	$ 17,110	$ 24,555	$ 15,000	$ 3,735	$ 15,000	0.0%
11011604	349012	CRYPT LETTERING	$ 4,600	$ 4,300	$ 3,500	$ 650	$ 3,500	0.0%
11011604	349013	HOLIDAY CHARGES	$ 2,350	$ 4,100	$ 3,000	$ 1,350	$ 3,000	0.0%
11011604	349014	CHAPEL FEES	$ 390	$ 390	$ 390	$ 780	$ 195	-50.0%
11011604	349015	INTERNMENT FEES	$ 43,675	$ 56,400	$ 46,000	$ 23,550	$ 46,000	0.0%
11011604	349016	DISINTERNMENT FEES	$ 1,250	$ -	$ 400	$ -	$ 400	0.0%
11011604	349017	FOUNDATION FEES	$ 3,846	$ 3,536	$ 3,500	$ 1,515	$ 3,500	0.0%
11011604	349022	FLOWER INTEREST	$ -	$ 550	$ 726	$ 726	$ 250	-65.6%
11011604	349024	URN VAULTS	$ 100	$ 250	$ 350	$ 450	$ 350	0.0%
11011604	360000	MISCELLANEOUS REVENUES	$ 6	$ 12	$ 20	$ 3	$ 20	0.0%
11011604	391000	INTERFUND TRANSFERS	$ -	$ -	$ -		$ -	
11011604	392000	SALE OF SURPLUS PROPERTY	$ 2,375	$ -		$ -		
11011604	399014	SALES TAX	$ 375	$ 362	$ 275	$ 86	$ 275	0.0%
TOTAL		**LOCUST HILL CEMETERY REVENUE**	**$ 113,003**	**$ 114,511**	**$ 106,161**	**$ 47,259**	**$ 105,490**	**-0.6%**
11011604	411013	FULL TIME SALARIES	$ 93,843	$ 55,108	$ 98,510	$ 40,982	$ 108,170	9.8%
11011604	411400	TEMPORARY SALARIES	$ 7,153	$ 3,471	$ 7,800	$ 510	$ 7,800	0.0%
11011604	411500	OTHER	$ -	$ 86	$ 300	$ 145	$ 300	0.0%
11011604	411600	OVERTIME	$ 1,907	$ 336	$ 3,000	$ 854	$ 3,000	0.0%
11011604	413010	SOCIAL SECURITY	$ 7,872	$ 4,759	$ 8,390	$ 3,251	$ 9,130	8.8%
11011604	413030	PUBLIC EMP RETIREMENT	$ 13,596	$ 8,341	$ 15,570	$ 5,961	$ 15,410	-1.0%
11011604	413040	UNEMPLOYMENT	$ 150	$ 240	$ 240	$ 240	$ 550	129.2%
11011604	413050	HEALTH INSURANCE	$ 60,665	$ 36,811	$ 46,960	$ 19,267	$ 45,600	-2.9%
11011604	413060	LIFE INSURANCE	$ -	$ -	$ 392	$ -	$ 400	2.0%
11011604	413080	TEAMSTER SCHOLARSHIP	$ 260	$ 158	$ 260	$ 105	$ 260	0.0%
		Total Wages and Benefits	$ 185,447	$ 109,310	$ 181,422	$ 71,315	$ 190,620	5.1%
11011604	421050	OFFICE SUPPLIES	$ 167	$ 192	$ 200	$ 143	$ 200	0.0%
11011604	422020	GARAGE AND MOTOR	$ 3,779	$ 3,861	$ 4,000	$ 1,743	$ 4,000	0.0%
11011604	423020	REPAIR PARTS	$ 638	$ 1,098	$ 1,500	$ 137	$ 1,500	0.0%
11011604	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 365	$ 587	$ 1,000	$ 557	$ 1,000	0.0%
11011604	429000	OTHER SUPPLIES	$ 5,810	$ 4,197	$ 4,800	$ 2,484	$ 4,800	0.0%
		Total Supplies	$ 10,760	$ 9,935	$ 11,500	$ 5,064	$ 11,500	0.0%
11011604	431050	CONTRACTUAL SERVICES	$ 96,926	$ 103,429	$ 105,000	$ 39,769	$ 104,325	-0.6%
11011604	432020	POSTAGE	$ -	$ -	$ 10	$ -	$ -	-100.0%
11011604	433010	PRINTING & ADVERTISING	$ 2,452	$ 2,755	$ 3,000	$ -	$ 3,000	0.0%
11011604	434010	WORKMEN'S COMPENSATION	$ 3,939	$ 3,183	$ 3,460	$ 1,730	$ 5,350	54.6%
11011604	434020	LIABILITY INSURANCE	$ 11,570	$ 12,264	$ 13,490	$ 10,118	$ 13,970	3.6%
11011604	435010	ELECTRIC SERVICES	$ 5,033	$ 4,238	$ 5,500	$ 2,808	$ 6,600	20.0%
11011604	435020	GAS SERVICES	$ 4,696	$ 4,470	$ 4,400	$ 5,118	$ 5,280	20.0%
11011604	435040	WATER SERVICES	$ 1,209	$ 1,505	$ 2,500	$ 1,774	$ 2,610	4.4%
11011604	436010	REPAIRS & MAINTENANCE	$ 14,212	$ 7,542	$ 9,000	$ 6,778	$ 7,500	-16.7%
11011604	437050	OTHER RENTAL	$ 715	$ 573	$ 800	$ 308	$ 800	0.0%
11011604	439010	REFUNDS AWARDS INDEMNITIES	$ 195	$ -	$ -	$ -	$ -	
11011604	439090	OTHER SERVICES	$ 266	$ 308	$ 350	$ 177	$ 375	7.1%
		Total Services	$ 141,212	$ 140,267	$ 147,510	$ 68,580	$ 149,810	1.6%
11011604	459000	SALES TAX/GROSS INCOME TAX	$ 400	$ 383	$ 375	$ 86	$ 375	0.0%
		Total Debt and Other	$ 400	$ 383	$ 375	$ 86	$ 375	0.0%
TOTAL		**LOCUST HILL CEMETERY EXPENDITURES**	**$ 337,819**	**$ 259,895**	**$ 340,807**	**$ 145,045**	**$ 352,305**	**3.37%**
		LOCUST HILL CEMETERY NET	**$ (224,816)**	**$ (145,384)**	**$ (234,646)**	**$ (97,786)**	**$ (246,815)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Locust Hill Cemetery	11011604-431050	Description of Services		
		Landscape Maintenance/Mowing Service	$	100,000
		Waste Removal Service	$	800
		Pest Control Service	$	312
		Wildlife Maintenance	$	2,500
		Security Monitoring System	$	713
		TOTAL	**$**	**104,325**

2026 Other Services by Department

Locust Hill Cemetery	11011604-439090	Description of Services		
		Clean Windows & Drapes	$	150
		Drug Test, DOT physical	$	100
		Clear Services	$	125
		TOTAL	**$**	**375**

Locust Hill Cemetery	44375922-439090	Description of Services		
		GIS Mapping Refinements	$	15,000
		TOTAL	**$**	**15,000**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375922	**LOCUST HILL CASINO**							
44375922	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 3,186	$ 2,500	$ 2,500	$ -	$ 2,500	0.0%
44375922	431050	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ -	
44375922	439090	OTHER SERVICES	$ -	$ -	$ 15,000	$ -	$ 15,000	0.0%
44375922	439098	COMPUTER SOFTWARE	$ 6,310	$ 6,310	$ 10,000	$ -	$ 10,000	0.0%
44375922	444000	IMPROVEMENTS OTHER THAN BLDG	$ 7,019	$ 19,707	$ 80,000	$ -	$ 99,000	23.8%
44375922	445020	MOTOR EQUIPMENT	$ -	$ -	$ 75,000	$ 74,177	$ -	-100.0%
TOTAL		**LOCUST HILL CASINO**	**$ 16,515**	**$ 28,517**	**$ 182,500**	**$ 74,177**	**$ 126,500**	**-30.7%**

Public Works

Department: Locust Hill Cemetery
Director: Todd Robertson

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
06660	Pontem Software Maintenance	O	$ 10,000	CAS	$ 10,000	CAS	44375922-439098	$ 10,000	$ 10,000	$ 10,000	$ 50,000
06659	Misc. Small Equipment Replacement	O	$ 2,500	CAS	$ 2,500	CAS	44375922-423030	$ 2,500	$ 2,500	$ 2,500	$ 12,500
06647	Grounds Improvement	O	$ 10,000	CAS	$ 10,000	CAS	44375922-444000	$ 10,000	$ 10,000	$ 10,000	$ 50,000
06663	Bobcat Tool Cat	C	$ 75,000	CAS		CAS	44375922-445020				$ 75,000
06664	Setting Cemetery Stones	O	$ 10,000	CAS	$ 10,000	CAS	44375922-444000	$ 10,000	$ 10,000	$ 10,000	$ 50,000
06641	Resurfacing Cemetery Roads	O	$ 15,000	CAS	$ 10,000	CAS	44375922-444000	$ 10,000	$ 10,000	$ 10,000	$ 55,000
06665	GIS Mapping Refinements	O	$ 15,000	CAS	$ 15,000	CAS	44375922-439090				$ 30,000
06666	Outdoor Niche Development	O	$ 45,000	CAS							$ 45,000
NEW	Masoleum repairs	N			$ -	CAS	44375922-444000				$ -
NEW	Masoleum Flooring	N			$ 22,000	CAS	44375922-444000				$ 22,000
NEW	Restroom in Chapel not ADA compliant	N			$ 40,000	CAS	44375922-444000				$ 40,000
NEW	Gazebo	N			$ 7,000	CAS	44375922-444000				$ 7,000
	Department Total		**$ 182,500**		**$ 126,500**			**$ 42,500**	**$ 42,500**	**$ 42,500**	**$ 436,500**

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011606		**OAK HILL CEMETERY**						
11011606	349010	SALE OF CEMETERY LOT	$ 94,308	$ 120,411	$ 123,000	$ 58,781	$ 123,000	0.0%
11011606	349011	SALE MAUSOLEUM CRYPT	$ 20,035	$ 31,171	$ 38,000	$ 3,355	$ 38,000	0.0%
11011606	349012	CRYPT LETTERING	$ 9,243	$ 7,300	$ 10,000	$ 1,900	$ 10,000	0.0%
11011606	349013	HOLIDAY CHARGES	$ 12,375	$ 13,845	$ 14,000	$ 6,900	$ 14,000	0.0%
11011606	349014	CHAPEL FEES	$ 2,145	$ 780	$ 2,500	$ 1,170	$ 2,500	0.0%
11011606	349015	INTERNMENT FEES	$ 158,482	$ 158,925	$ 180,000	$ 81,500	$ 170,000	-5.6%
11011606	349016	DISINTERNMENT FEES	$ -	$ -	$ 1,250	$ -	$ 1,250	0.0%
11011606	349017	FOUNDATION FEES	$ 12,090	$ 12,026	$ 15,000	$ 4,937	$ 15,000	0.0%
11011606	349022	FLOWER INTEREST	$ 6,276	$ 6,806	$ 3,178	$ 3,178	$ 2,600	-18.2%
11011606	349023	TRANSFER FEES	$ 75	$ 75	$ 75	$ 75	$ 50	-33.3%
11011606	349024	URN VAULTS	$ 1,347	$ 2,250	$ 1,400	$ 650	$ 1,600	14.3%
11011606	360000	MISCELLANEOUS REVENUES	$ 148	$ 2,059	$ 900	$ 900	$ 300	-66.7%
11011606	362000	RENTAL OF PROPERTY	$ 38,400	$ -	$ 38,400	$ -	$ 19,200	-50.0%
11011606	392000	SALES OF SURPLUS PROPERTY	$ 685	$ -	$ -	$ -	$ -	
11011606	399014	SALES TAX	$ 857	$ 774	$ 950	$ 206	$ 950	0.0%
TOTAL	**OAK HILL CEMETERY REVENUE**		**$ 356,465**	**$ 356,422**	**$ 428,653**	**$ 163,552**	**$ 398,450**	**-7.0%**
11011606	411011	DEPARTMENT HEAD	$ 56,186	$ 72,920	$ 66,600	$ 34,652	$ 70,630	6.1%
11011606	411013	FULL TIME SALARIES	$ 180,245	$ 192,909	$ 208,540	$ 90,095	$ 235,550	13.0%
11011606	411400	TEMPORARY SALARIES	$ 15,711	$ 21,010	$ 22,800	$ 9,744	$ 27,000	18.4%
11011606	411500	OTHER	$ -	$ 88	$ 300	$ 146	$ 300	0.0%
11011606	411600	OVERTIME	$ 1,544	$ 2,427	$ 2,550	$ 766	$ 2,550	0.0%
11011606	413010	SOCIAL SECURITY	$ 19,002	$ 22,335	$ 23,010	$ 10,163	$ 25,710	11.7%
11011606	413030	PUBLIC EMP RETIREMENT	$ 33,792	$ 34,277	$ 38,300	$ 17,844	$ 43,520	13.6%
11011606	413040	UNEMPLOYMENT	$ 375	$ 600	$ 600	$ 600	$ 1,086	81.0%
11011606	413050	HEALTH INSURANCE	$ 112,969	$ 115,850	$ 117,400	$ 50,652	$ 114,000	-2.9%
11011606	413060	LIFE INSURANCE	$ 391	$ 326	$ 980	$ 163	$ 980	0.0%
11011606	413080	TEAMSTER SCHOLARSHIP	$ 373	$ 388	$ 390	$ 169	$ 390	0.0%
		Total Wages and Benefits	$ 420,587	$ 463,130	$ 481,470	$ 214,994	$ 521,716	8.4%
11011606	421050	OFFICE SUPPLIES	$ 219	$ 276	$ 225	$ 113	$ 200	-11.1%
11011606	422020	GARAGE AND MOTOR	$ 8,265	$ 4,883	$ 6,500	$ 2,564	$ 6,500	0.0%
11011606	423020	REPAIR PARTS	$ 942	$ 513	$ 1,500	$ 596	$ 1,500	0.0%
11011606	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 186	$ 492	$ 750	$ 603	$ 750	0.0%
11011606	423125	OTHER MATERIALS	$ 1,394	$ 952	$ 2,400	$ 407	$ 1,800	-25.0%
11011606	429000	OTHER SUPPLIES	$ 7,933	$ 8,965	$ 7,000	$ 4,104	$ 7,000	0.0%
11011606	429005	LANDSCAPING SUPPLIES	$ 701	$ 811	$ 800	$ 592	$ 800	0.0%
		Total Supplies	$ 19,639	$ 16,892	$ 19,175	$ 8,979	$ 18,550	-3.3%
11011606	431050	CONTRACTUAL SERVICES	$ 199,333	$ 213,979	$ 256,100	$ 93,397	$ 250,445	-2.2%
11011606	432020	POSTAGE	$ 71	$ 78	$ 100	$ 25	$ -	-100.0%
11011606	432030	TRAVEL	$ 85	$ -	$ 575	$ -	$ 575	0.0%
11011606	432040	TELEPHONE	$ 682	$ 697	$ 730	$ 209	$ 500	-31.5%
11011606	433010	PRINTING & ADVERTISING	$ 1,000	$ 1,000	$ 1,000	$ 267	$ 1,000	0.0%
11011606	434010	WORKMEN'S COMPENSATION	$ 8,423	$ 8,086	$ 8,720	$ 4,360	$ 10,710	22.8%
11011606	434020	LIABILITY INSURANCE	$ 18,125	$ 19,213	$ 21,134	$ 15,851	$ 21,880	3.5%
11011606	435010	ELECTRIC SERVICES	$ 14,234	$ 15,899	$ 15,500	$ 6,079	$ 18,600	20.0%
11011606	435020	GAS SERVICES	$ 4,952	$ 3,235	$ 5,000	$ 3,392	$ 6,000	20.0%
11011606	435040	WATER SERVICES	$ 7,123	$ 6,604	$ 7,000	$ 2,889	$ 7,287	4.1%
11011606	436010	REPAIRS & MAINTENANCE	$ 43,117	$ 21,117	$ 8,500	$ 4,404	$ 8,500	0.0%
11011606	437050	OTHER RENTAL	$ 686	$ 905	$ 1,100	$ 650	$ 1,100	0.0%
11011606	439010	REFUNDS AWARDS INDEMNITIES	$ -	$ 150	$ -		$ -	
11011606	439031	SUBSCRIPTIONS	$ 372	$ 185	$ 175	$ 130	$ 175	0.0%
11011606	439090	OTHER SERVICES	$ 611	$ 3,567	$ 1,600	$ 2,167	$ 3,415	113.4%
11011606	439091	EDUCATION	$ 49	$ 74	$ 100	$ 49	$ 100	0.0%
11011606	439098	COMPUTER SOFTWARE	$ 12,059	$ 1,380	$ -	$ -	$ -	
		Total Services	$ 310,922	$ 296,169	$ 327,334	$ 133,869	$ 330,287	0.9%
11011606	459000	SALES TAX/GROSS INCOME TAX	$ 706	$ 907	$ 1,000	$ 275	$ 1,000	0.0%
		Total Debt and Other	$ 706	$ 907	$ 1,000	$ 275	$ 1,000	0.0%
TOTAL	**OAK HILL CEMETERY EXPENDITURES**		**$ 751,854**	**$ 777,098**	**$ 828,979**	**$ 358,117**	**$ 871,553**	**5.14%**
		OAK HILL CEMETERY NET	**$ (395,389)**	**$ (420,676)**	**$ (400,326)**	**$ (194,565)**	**$ (473,103)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Oak Hill Cemetery	11011606-431050	Description of Services		
		Landscape Maintenance/Mowing Service	$	238,000
		Waste Removal Service	$	1,100
		Pest Control Service	$	600
		Security Monitoring System	$	2,245
		Wildlife Maintenance	$	3,500
		Credit Card Machine Charges	$	3,500
		Security Service for Halloween	$	500
		Uniform Service	$	1,000
		TOTAL	**$**	**250,445**

2026 Other Services by Department

Oak Hill Cemetery	11011606-439090	Description of Services		
		Clean Windows & Drapes	$	325
		Fire Extinguisher Inspection	$	125
		Drilling for niche vases	$	200
		Credit card services	$	550
		Treatment of lake for algae	$	1,575
		Mats cleaning and rental	$	640
		TOTAL	**$**	**3,415**

Oak Hill Cemetery	44375923-439090	Description of Services		
		GIS Mapping Refinements	$	15,000
		TOTAL	**$**	**15,000**

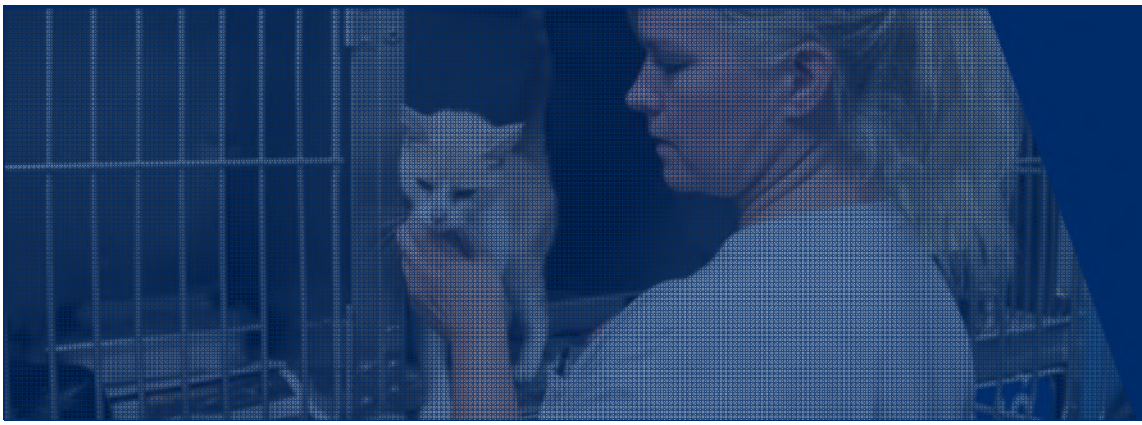
CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375923	**OAK HILL CASINO**							
44375923	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 2,365	$ 2,447	$ 2,500	$ -	$ 2,500	0.0%
44375923	431050	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ -	
44375923	436010	REPAIRS & MAINTENANCE	$ -	$ -	$ 280,000	$ 11,500	$ -	-100.0%
44375923	439090	OTHER SERVICES	$ -	$ -	$ 15,000	$ -	$ 15,000	0.0%
44375923	439098	COMPUTER SOFTWARE	$ 6,310	$ 6,310	$ 10,000	$ -	$ 10,000	0.0%
44375923	444000	IMPROVEMENTS OTHER THAN BLDG	$ 650	$ 43,539	$ 75,000	$ 17,767	$ 205,616	174.2%
44375923	445020	MOTOR EQUIPMENT	$ -	$ -	$ 35,000	$ -	$ 59,400	69.7%
44375923	445050	OTHER MACH/EQUIPMENT	$ -	$ -	$ -	$ -	$ -	
TOTAL	**OAK HILL CASINO**		**$ 9,325**	**$ 52,296**	**$ 417,500**	**$ 29,267**	**$ 292,516**	**-29.9%**

Public Works

Department: Oakhill Cemetery
Director: Todd Robertson

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
08105	Pontem Software Maintenance	O	$ 10,000	CAS	$ 10,000	CAS	44375923-439098	$ 10,000	$ 10,000	$ 10,000	$ 50,000
08043	Cemetery Wall Improvements	O	$ 5,000	CAS	$ 5,000	CAS	44375923-444000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
08099	Misc Equipment	O	$ 2,500	CAS	$ 2,500	CAS	44375923-423030	$ 2,500	$ 2,500	$ 2,500	$ 12,500
08107	GIS Mapping Refinements	O	$ 15,000	CAS	$ 15,000	CAS	44375923-439090				$ 30,000
08106	Setting Cemetery Stones	O	$ 20,000	CAS	$ 20,000	CAS	44375923-444000	$ 20,000	$ 20,000	$ 20,000	$ 100,000
08064	Resurfacing Cemetery Roads	O	$ 20,000	CAS	$ 100,000	CAS	44375923-444000	$ 25,000	$ 25,000	$ 25,000	$ 195,000
NEW	Backhoe -used	N			$ 59,400	CAS	44375923-445020				
NEW	(2) Ossuraries - (1) Veterans (1) Serenity	N			$ 27,236	CAS	44375923-444000				
NEW	Chapel 1 Roof and Concrete - repairs	N			$ 41,380	CAS	44375923-444000				
NEW	Concrete repairs btw 2 west end mausoleum	N			$ 12,000	CAS	44375923-444000				
08108	Chapel One HVAC Replacement	C	$ 30,000	CAS							$ 30,000
08109	Civil War Cannon Repairs	O	$ 30,000	CAS							$ 30,000
08110	Mini Dump Truck	C	$ 35,000	CAS							$ 35,000
08111	New Dirt Barn	O	$ 250,000	CAS							$ 250,000
	Department Total		**$ 72,500**		**$ 292,516**			**$ 62,500**	**$ 62,500**	**$ 62,500**	**$ 412,500**



People: $1,117,175

Operating: $229,236

Capital: $0

$1.3M

Animal Care & Control

The Evansville Vanderburgh Animal Care & Control Shelter is dedicated to promoting citizen and pet safety, responsible pet ownership, reduction of animal overpopulation, and enforcement of the City Ordinance 6.05. Animal Control also promotes adoption that includes spay/neuter, microchips, vaccinations, and city licenses where applicable.

SERVICE OUTCOMES

2024

Declined cat euthanasia rate 32%, while increasing live release rate by 5.68%

Completed construction of a new security wall for front desk personnel

Completed roof repairs

2025

In process of painting kennels

Tough books for officers in field

Upgrades to security system



2026 GOALS & OPPORTUNITIES

PAINT THE CAT ROOM

INSTALL YARD BARN TO HOUSE DONATED FOOD FOR LOW-INCOME PET OWNERS

COLLABORATE WITH OTHER SHELTERS AND RESCUES

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011602		**ANIMAL CONTROL**						
11011602	337000	GRANT	$ -	$ 2,000	$ -	$ -	$ -	
11011602	345010	DOG POUND FEES	$ 41,221	$ 40,449	$ 43,000	$ 19,960	$ 43,000	0.0%
11011602	360000	MISCELLANEOUS REVENUES	$ 295	$ 98	$ 250	$ 35	$ 250	0.0%
11011602	392000	SALE OF SURPLUS PROPERTY	$ 1,575	$ -	$ -	$ -	$ -	
11011602	399002	REIMBURSEMENTS	$ 7,169	$ 7,806	$ 6,000	$ 4,476	$ 6,000	0.0%
TOTAL		**ANIMAL CONTROL REVENUE**	**$ 50,260**	**$ 50,353**	**$ 49,250**	**$ 24,471**	**$ 49,250**	**0.0%**
11011602	411011	DEPARTMENT HEAD	$ 57,279	$ 56,667	$ 70,119	$ 35,060	$ 81,600	16.4%
11011602	411013	FULL TIME SALARIES	$ 338,653	$ 344,638	$ 406,558	$ 197,013	$ 608,090	49.6%
11011602	411400	TEMPORARY SALARIES	$ 13,938	$ 15,235	$ 14,000	$ 5,181	$ 20,000	42.9%
11011602	411500	OTHER	$ 7,062	$ 4,725	$ 6,000	$ 4,386	$ 6,000	0.0%
11011602	411600	OVERTIME	$ 56,203	$ 71,470	$ 51,500	$ 44,201	$ 46,500	-9.7%
11011602	413010	SOCIAL SECURITY	$ 36,052	$ 38,784	$ 44,988	$ 21,793	$ 58,210	29.4%
11011602	413030	PUBLIC EMP RETIREMENT	$ 65,206	$ 70,028	$ 77,152	$ 39,854	$ 98,610	27.8%
11011602	413040	UNEMPLOYMENT	$ 675	$ 1,080	$ 1,080	$ 1,080	$ 1,810	67.6%
11011602	413050	HEALTH INSURANCE	$ 165,480	$ 178,663	$ 170,765	$ 86,228	$ 211,320	23.7%
11011602	413060	LIFE INSURANCE	$ 391	$ 391	$ 391	$ 196	$ 1,780	355.2%
11011602	413080	TEAMSTER SCHOLARSHIP	$ 810	$ 813	$ 910	$ 418	$ 910	0.0%
		Total Wages and Benefits	$ 741,750	$ 782,494	$ 843,463	$ 435,410	$ 1,134,830	34.5%
11011602	421050	OFFICE SUPPLIES	$ 303	$ 559	$ 300	$ 298	$ 750	150.0%
11011602	422020	GARAGE AND MOTOR	$ 23,588	$ 24,801	$ 19,000	$ 10,222	$ 26,000	36.8%
11011602	422030	INSTITUTIONAL & MEDICAL	$ 2,508	$ 2,430	$ 2,500	$ 275	$ 2,500	0.0%
11011602	423020	REPAIR PARTS	$ 2,903	$ 2,984	$ 5,000	$ 1,892	$ 3,500	-30.0%
11011602	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 377	$ 275	$ 3,250	$ 135	$ 5,750	76.9%
11011602	429000	OTHER SUPPLIES	$ 7,188	$ 7,571	$ 9,150	$ 7,362	$ 8,600	-6.0%
11011602	429001	UNIFORMS & ACCESSORIES	$ 1,048	$ 1,187	$ 1,030	$ -	$ 3,180	208.7%
11011602	429003	FOOD	$ 14,663	$ 11,187	$ 10,300	$ 10,496	$ 14,500	40.8%
		Total Supplies	$ 52,578	$ 50,994	$ 50,530	$ 30,680	$ 64,780	28.2%
11011602	431050	CONTRACTUAL SERVICES	$ 8,619	$ 7,379	$ 7,521	$ 4,302	$ 17,750	136.0%
11011602	432020	POSTAGE	$ 212	$ 225	$ 250	$ 228	$ 250	0.0%
11011602	432040	TELEPHONE	$ 1,200	$ 1,262	$ 1,280	$ 552	$ 1,280	0.0%
11011602	433010	PRINTING & ADVERTISING	$ 650	$ -	$ 750	$ 454	$ 750	0.0%
11011602	434010	WORKMEN'S COMPENSATION	$ 7,139	$ 5,749	$ 6,240	$ 3,120	$ 5,350	-14.3%
11011602	434020	LIABILITY INSURANCE	$ 18,159	$ 19,248	$ 21,173	$ 15,880	$ 21,920	3.5%
11011602	435010	ELECTRIC SERVICES	$ 12,698	$ 11,972	$ 15,681	$ 6,825	$ 18,817	20.0%
11011602	435020	GAS SERVICES	$ 18,355	$ 9,456	$ 18,141	$ 8,465	$ 21,769	20.0%
11011602	435040	WATER SERVICES	$ 16,707	$ 20,677	$ 17,357	$ 13,216	$ 22,000	26.8%
11011602	436010	REPAIRS & MAINTENANCE	$ 3,156	$ 977	$ 4,200	$ -	$ 4,200	0.0%
11011602	436020	EQUIPMENT REPAIR/MAINT	$ 2,892	$ 1,780	$ 3,349	$ 819	$ 3,000	-10.4%
11011602	438010	PRINCIPAL-ESG	$ 990	$ 990	$ 990	$ 495	$ 990	0.0%
11011602	439010	REFUNDS AWARDS INDEMNITIES	$ -	$ 68	$ 30	$ 34	$ 30	0.0%
11011602	439050	GRANTS AND SUBSIDIES	$ 772	$ 1,112	$ -	$ -	$ -	
11011602	439090	OTHER SERVICES	$ 305	$ 607	$ 6,143	$ 1,287	$ 2,500	-59.3%
11011602	439091	EDUCATION	$ -	$ -	$ 50	$ -	$ 50	0.0%
11011602	439094	LICENSES	$ 45	$ -	$ -	$ -	$ -	
11011602	439098	COMPUTER SOFTWARE	$ 8,640	$ -	$ 8,640	$ 9,090	$ 9,500	10.0%
		Total Services	$ 100,538	$ 81,502	$ 111,795	$ 64,767	$ 130,156	16.4%
			.					
11011602	445020	MOTOR EQUIPMENT	$ -	$ -	$ -	$ -	$ -	
		Total Capital	$ -	$ -	$ -	$ -	$ -	
TOTAL		**ANIMAL CONTROL EXPENDITURES**	**$ 894,867**	**$ 914,990**	**$ 1,005,788**	**$ 530,856**	**$ 1,329,766**	**32.21%**
		ANIMAL CONTROL NET	**$ (844,606)**	**$ (864,637)**	**$ (956,538)**	**$ (506,385)**	**$ (1,280,516)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Animal Control	11011602-431050	Description of Services		
		Surveillance - Safety & Security	$	1,500
		Credit Card Machine Charges	$	1,900
		Kennel Cleaning	$	6,900
		Waste Removal Service	$	1,750
		Air Cards for Laptops	$	1,683
		Uniform Rental and Cleaning	$	1,681
		Pest Control Service	$	336
		Incinerator Maintenance	$	2,000
		TOTAL	**$**	**17,750**

2026 Other Services by Department

Animal Control	11011602-439090	Description of Services		
		Medical waste removal	$	500
		Rabies, Series and Background Checks	$	2,000
		Subtotal	**$**	**2,500**

Spay/Neuter	11011605-439090	Description of Services		
		Spay/Neuter Services	$	32,000
		Subtotal	$	32,000
		TOTAL	**$**	**34,500**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375912	**ANIMAL CONTROL CASINO**							
44375912	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 5,724	$ 9,821	$ 34,211	$ 14,117	$ 10,000	-70.8%
44375912	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 5,283	$ 3,522	$ -	-100.0%
44375912	436010	REPAIRS & MAINTENANCE	$ -	$ -	$ 32,200	$ -	$ 2,200	-93.2%
44375912	439090	OTHER SERVICES	$ -	$ -	$ -	$ -	$ 25,000	
44375912	439098	COMPUTER SOFTWARE	$ -	$ -	$ -	$ -	$ -	
44375912	444000	IMPROVEMENTS OTHER THAN BLDG	$ -	$ 10,712	$ 10,000	$ -	$ -	-100.0%
44375912	445020	MOTOR EQUIPMENT	$ 127,748	$ -	$ -	$ -	$ -	
44375912	445050	OTHER MACH/EQUIPMENT	$ -	$ -	$ 4,000	$ -	$ -	-100.0%
TOTAL		**ANIMAL CONTROL CASINO**	**$ 133,472**	**$ 20,533**	**$ 85,694**	**$ 17,639**	**$ 37,200**	**-56.6%**

Public Works

Department: Animal Control
Director: Todd Robertson

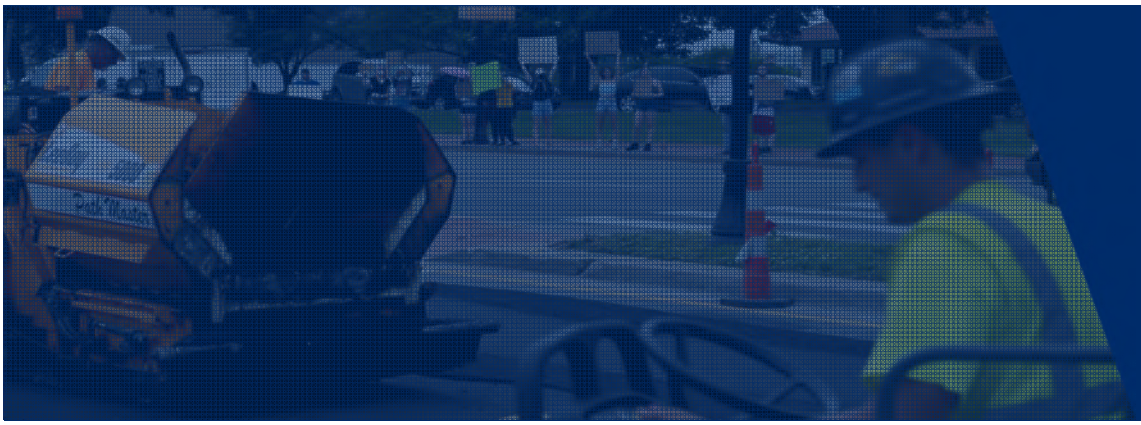
Funding: 75% City; 25% County

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
01941	Various Kennel Supplies	O	$ 5,000	GEN	$ 5,000	GEN	11011602-423030	$ 5,000	$ 5,000	$ 5,000	$ 20,000
01940	Shelter Improvements	O	$ 5,000	CAS	$ 10,000	CAS	44375912-423030	$ 5,000	$ 5,000	$ 5,000	$ 25,000
01945	Incinerator Repairs to Door - 2025	O	$ 30,000	CAS	$ -						$ -
01946	Incinerator Maintenance Yearly Inspection	O	$ 2,200	CAS	$ 2,200	CAS	44375912-436010	$ 2,200	$ 2,200	$ 2,200	$ 8,800
01946	Used horse trailer	O	$ 4,000	CAS							$ -
01948	Computer mounts for new trucks/mounting of truck radios	O	$ 1,516	CAS							$ -
NEW	Livestock shelter	O	$ 10,000	CAS							$ -
01942	Safety Vests (1)*	N	$ 1,000		$ -	CAS	44375912-423030	$ 1,000	$ 1,000	$ 1,000	$ 3,000
NEW	Paint Cat Room	N			$ 25,000	CAS	44375912-439090				$ 25,000
01944	(5) hand held radios for officers	C	$ 16,310	CAS							$ -
01945	(3) Tough books for trucks	C	$ 11,385	CAS							$ -
01947	Sonitrol Upgrade	C	$ 5,283	CAS							$ -
	Department Total		**$ 58,716**		**$ 42,200**			**$ 13,200**	**$ 13,200**	**$ 13,200**	**$ 56,800**

10,550.00	Joint Department Reimbursement-25%

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011605		**SPAY/NEUTER**						
11011605	345011	RABIES INOCULATION	$ 10,335	$ 11,082	$ 10,000	$ 5,865	$ 10,000	0.0%
11011605	345012	SPAY/NEUTER FEES	$ 14,350	$ 17,950	$ 10,579	$ 10,579	$ 10,000	-5.5%
11011605	399002	REIMBURSEMENTS	$ 7,248	$ 8,257	$ 8,500	$ 4,268	$ 8,500	0.0%
TOTAL	**SPAY/NEUTER REVENUE**		**$ 31,933**	**$ 37,289**	**$ 29,079**	**$ 20,712**	**$ 28,500**	**-2.0%**
11011605	429000	OTHER SUPPLIES	$ 11,704	$ 7,422	$ 8,500	$ 6,909	$ 8,500	0.0%
		Total Supplies	$ 11,704	$ 7,422	$ 8,500	$ 6,909	$ 8,500	0.0%
11011605	439010	REFUNDS AWARDS INDEMNITIES	$ 155	$ 575	$ -	$ 438	$ 200	
11011605	439090	OTHER SERVICES	$ 8,515	$ 17,141	$ 20,000	$ 16,114	$ 32,000	60.0%
		Total Services	$ 8,670	$ 17,716	$ 20,000	$ 16,552	$ 32,200	61.0%
TOTAL	**SPAY/NEUTR EXPENDITURES**		$ 20,374	$ 25,138	$ 28,500	$ 23,461	$ 40,700	42.8%
		SPAY/NEUTER NET	**$ 11,559**	**$ 12,151**	**$ 579**	**$ (2,749)**	**$ (12,200)**	



People: $2,598,267

Operating: $2,581,402

Capital: $0

$5.1M

City Engineer

The City Engineering Department oversees all activities within the public right-of-way, including pavements, pavement markings, curbs, drainage, stormwater management, sidewalks, signage, street lighting, and signals. They handle site reviews for public right-of-way enhancements, review permit applications, and conduct field inspections. Additionally, they address complaints about street light outages and perform comprehensive inspections of over 15,000 city-paid street lights. The department also acts as a technical consultant to the Traffic Engineering Department regarding traffic signals, timing adjustments, and necessary improvements. They design and oversee the construction of paving, drainage, sidewalk, and signal projects.

SERVICE OUTCOMES

2024

1 Signal Addition

1 Geotech Slide Study

1 Scope Report

2025

Received $1.5 million in Community Crossings Matching Grant for road paving

Beginning work on Cross Pointe Blvd. Roundabout

Changed road layout to improve safety outside Wesselman Park



2026 GOALS & OPPORTUNITIES

MAXIMIZE LOCAL FUNDING AND STATE GRANTS TO PAVE UP TO 27 MILES OF ROADWAY

WIN A FEDERAL 2026 BUILD GRANT

COMPLETE 3 TRAFFIC SIGNAL MODERNIZATIONS

CITY OF EVANSVILLE LOCAL ROADS & STREETS FUND - 2026 PROPOSED BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
		LOCAL ROADS & STREETS FUND						
22024501	**CITY ENGINEER**							
22024501	334111	ST GRT TRANSPORTATION	$ 2,344,547	$ 2,381,461	$ 2,210,300	$ 812,905	$ 2,301,250	4.1%
22024501	337000	GRANT	$ 1,154,896	$ 1,834,353	$ 8,062	$ -	$ -	-100.0%
22024501	360000	MISCELLANEOUS REVENUES	$ 480	$ 420	$ 5,252	$ 262	$ 5,225	-0.5%
22024501	361000	INTEREST INCOME	$ 283,282	$ 395,523	$ 145,000	$ 127,196	$ 145,000	0.0%
22024501	391000	INTERFUND TRANSFERS	$ -	$ 1,300,000	$ -	$ -	$ -	
22024501	399002	REIMBURSEMENTS	$ -	$ 175,210	$ 59,672	$ 59,672	$ -	-100.0%
TOTAL	**CITY ENGINEER REVENUE**		**$ 3,783,205**	**$ 6,086,967**	**$ 2,428,286**	**$ 1,000,035**	**$ 2,451,475**	1.0%
22024501	411011	DEPARTMENT HEAD	$ 122,059	$ 120,557	$ 127,150	$ 63,489	$ 130,530	2.7%
22024501	411012	DEPARTMENT HEAD ASSISTANT	$ 89,375	$ 88,670	$ 93,490	$ 46,718	$ 96,810	3.6%
22024501	411013	FULL TIME SALARIES	$ 363,653	$ 616,075	$ 674,490	$ 350,087	$ 763,210	13.2%
22024501	411400	TEMPORARY SALARIES	$ 24,393	$ 14,288	$ 36,820	$ 10,470	$ 37,440	1.7%
22024501	413010	SOCIAL SECURITY	$ 44,863	$ 64,277	$ 71,300	$ 35,449	$ 78,640	10.3%
22024501	413030	PUBLIC EMP RETIREMENT	$ 81,662	$ 119,388	$ 127,110	$ 65,362	$ 140,660	10.7%
22024501	413040	UNEMPLOYMENT	$ 675	$ 1,680	$ 1,680	$ 1,680	$ 3,077	83.2%
22024501	413050	HEALTH INSURANCE	$ 165,191	$ 308,196	$ 328,720	$ 145,445	$ 319,200	-2.9%
22024501	413060	LIFE INSURANCE	$ 1,601	$ 2,373	$ 2,750	$ 1,240	$ 2,560	-6.9%
		Total Wages and Benefits	$ 893,472	$ 1,335,504	$ 1,463,510	$ 719,940	$ 1,572,127	7.4%
22024501	421050	OFFICE SUPPLIES	$ 362	$ 473	$ 1,200	$ 577	$ 500	-58.3%
22024501	422020	GARAGE AND MOTOR	$ 6,732	$ 12,408	$ 21,000	$ 7,797	$ 21,000	0.0%
22024501	422023	TIRES & TUBES	$ 1,493	$ 1,124	$ 1,590	$ 514	$ 1,500	-5.7%
22024501	423020	REPAIR PARTS	$ 648	$ 220	$ 900	$ 216	$ 400	-55.6%
22024501	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 888	$ 344	$ 4,110	$ 1,046	$ 2,000	-51.3%
22024501	429000	OTHER SUPPLIES	$ 555	$ 967	$ 12,597	$ -	$ 12,600	0.0%
22024501	429001	UNIFORMS & ACCESSORIES	$ -	$ 630	$ 123	$ 123	$ 300	143.9%
		Total Supplies	$ 10,679	$ 16,166	$ 41,520	$ 10,273	$ 38,300	-7.8%
22024501	431050	CONTRACTUAL SERVICES	$ 15,665	$ 79,468	$ 30,000	$ 205	$ 26,920	-10.3%
22024501	432020	POSTAGE	$ 1,995	$ 2,356	$ 2,500	$ 1,652	$ 3,000	20.0%
22024501	432030	TRAVEL	$ 653	$ 984	$ 6,250	$ 290	$ 1,500	-76.0%
22024501	432040	TELEPHONE	$ 3,058	$ 3,131	$ 6,300	$ 1,593	$ 3,500	-44.4%
22024501	433010	PRINTING & ADVERTISING	$ 1,485	$ 1,380	$ 1,000	$ 673	$ 1,000	0.0%
22024501	434010	WORKMEN'S COMPENSATION	$ 16,616	$ 17,015	$ 20,310	$ 10,155	$ 14,500	-28.6%
22024501	434020	LIABILITY INSURANCE	$ 16,117	$ 17,084	$ 18,880	$ 14,160	$ 19,460	3.1%
22024501	436010	REPAIRS & MAINTENANCE	$ 4,330	$ 6,381	$ 4,800	$ 4,048	$ 6,000	25.0%
22024501	436020	EQUIPMENT REPAIR/MAINT	$ 916	$ -	$ 1,300	$ -	$ 650	-50.0%
22024501	436030	MAINT-STREETS/ALLEY CONTRACT	$ 1,935,927	$ 4,232,043	$ 2,441,397	$ 2,616,686	$ 1,500,000	-38.6%
22024501	437030	OFFICE SPACE RENTAL	$ 45,791	$ 47,710	$ 50,700	$ 25,350	$ 54,420	7.3%
22024501	439090	OTHER SERVICES	$ 843	$ 1,439	$ 550	$ 329	$ 1,200	118.2%
22024501	439091	EDUCATION	$ 415	$ 295	$ 2,400	$ 1,370	$ 3,600	50.0%
22024501	439094	LICENSES	$ 60	$ 150	$ 3,650	$ -	$ 400	-89.0%
22024501	439098	COMPUTER SOFTWARE	$ 4,445	$ 33,418	$ 58,100	$ 54,551	$ 75,132	29.3%
		Total Services	$ 2,048,318	$ 4,442,854	$ 2,648,137	$ 2,731,062	$ 1,711,282	-35.4%
22024501	445020	MOTOR EQUIPMENT	$ 22,233	$ 17,366	$ -	$ -	$ -	
22024501	452000	INTERFUND TRANSFERS	$ -	$ 320,000	$ -	$ -	$ -	
		Total Capital	$ 22,233	$ 337,366	$ -	$ -	$ -	
TOTAL	**CITY ENGINEER EXPENDITURES**		**$ 2,974,701**	**$ 6,131,890**	**$ 4,153,167**	**$ 3,461,275**	**$ 3,321,709**	**-20.0%**
		CITY ENGINEER NET	**$ 808,504**	**$ (44,923)**	**$ (1,724,881)**	**$ (2,461,240)**	**$ (870,234)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

City Engineer	22024501-431050	Description of Services		
		Jet Pack Wireless Service	$	1,920
		Consultant Services MS4	$	30,000
		TOTAL	$	31,920

2026 Other Services by Department

City Engineer	22024501-439090	Description of Services		
		New Hire Background Checks	$	600
		New Hire Physicals	$	600
		Subtotal	**$**	**1,200**
	44375932-439090	Barrett Law Sidewalks	$	100,000
		Subtotal	**$**	**100,000**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375932	**CITY ENGINEER CASINO**							
44375932	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 11,465	$ 8,860	$ 6,000	$ 56,002	$ -	-100.0%
44375932	431050	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ 5,000	
44375932	436030	MAINT-STREETS/ALLEY CONTRACT	$ -	$ 36,000	$ 3,776,000	$ 53,950	$ -	-100.0%
44375932	439090	OTHER SERVICES	$ -	$ -	$ -	$ 56,230	$ 100,000	
44375932	442000	INFRASTRUCTURE	$ 998,800	$ -	$ 650,000	$ 862,263	$ 950,000	46.2%
44375932	442006	WASHINGTON AVE/WEINBACH AVE	$ -	$ -	$ -	$ -	$ -	
44375932	442015	WELBORN/WALNUT ST PROJECT	$ 6,394,095	$ 701,227	$ -	$ 146,853	$ -	
44375932	445020	MOTOR EQUIPMENT	$ 66,758	$ 17,965	$ -	$ -	$ 12,000	
44375932	452000	INTERFUND TRANSFER	$ -	$ 1,300,000	$ -	$ -	$ -	
TOTAL	**CITY ENGINEER CASINO**		**$ 7,471,118**	**$ 2,064,052**	**$ 4,432,000**	**$ 1,175,298**	**$ 1,067,000**	**-75.9%**

Public Works

Department: Aerial Mapping and Engineering Equipment
Director: Michael Labitzke

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
25-0003	Vehicles (1) - Lease	N			$ 5,000.00	CAS	44375932-431050	$ 5,000	$ 5,000	$ 5,000	$ 20,000
New	Large Format Plotter (1/2 with County Surveyor	N			$ 12,000.00	CAS	44375932-445050				
25-0001	Laptops for MS4 field work	C	$ 6,000	CAS				$ -	$ -	$ -	$ 6,000
	Department Total		**$ 6,000**		**$ 17,000**			**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 26,000**

Public Works

Department: City Engineer
Director: Michael Labitzke

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
44010	Roadway Preventative Maintenance - LRS	O	$ 766,623	LRS	$ 600,000	LRS	22024501-436030	$ 600,000	$ 600,000	$ 600,000	$ 3,166,623
44140	Sidewalk Replacement - CAS	O	$ 100,000	BAR	$ 100,000	CAS	44053801-439090	$ 100,000	$ 100,000	$ 100,000	$ 500,000
44140	Sidewalk Replacement - BAR	O	$ 60,000	BAR	$ 80,000	BAR	44053801-439090	$ 80,000	$ 80,000	$ 80,000	$ 380,000
44140	ADA Compliance	O	$ 350,000	CAS	$ 350,000	CAS	44375932-442000	$ 350,000	$ 350,000	$ 350,000	$ 1,750,000
44154	Drainage Projects	O	$ 300,000	CAS	$ 600,000	CAS	44375932-442000	$ 600,000	$ 600,000	$ 600,000	$ 2,700,000
44158	3rd Street Complete Green Street	N	$ 50,000	LRS	$ -	LRS	22024501-436030	$ -	$ -	$ -	$ 50,000
44159	Traffic Signal Replacements	N	$ -	LRS	$ 500,000	LRS	22024501-436030	$ 500,000	$ 500,000	$ 500,000	$ 2,000,000
44160	Signal Asset Management	N	$ -	LRS	$ 425,000	LRS	22024501-436030	$ 425,000	$ 425,000	$ 425,000	$ 1,700,000
NEW	Stormwater Utility Feasibility Assessment	N			$ -						$ -
NEW	Stormwater Master Plan	N	$ -		$ -			$ -	$ -	$ -	$ -
NEW	Virginia Street Reconstruction	N	$ -		$ -			$ -	$ -	$ -	$ -
NEW	Dresden Outfall Repairs	N			$ -						$ -
NEW	SS4A Projects Grant	N			$ -						$ -
NEW	HSIP Projects Grant	N	$ -		$ -			$ -	$ -	$ -	$ -
	Department Total		**$ 1,626,623**		**$ 2,655,000**			**$ 2,655,000**	**$ 2,655,000**	**$ 2,655,000**	**$ 12,246,623**

CITY OF EVANSVILLE LOCAL ROADS & STREETS FUND - 2026 PROPOSED BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
		INFRASTRUCTURE IMPROVEMENT						
TOTAL		INFRASTRUCTURE IMPROVEMENT REVENUE	$ -	$ -	$ -	$ -	$ -	0.0%
22024506		INFRASTRUCTURE IMPROVEMENT						
22024506	442006	WASHINGTON AVE/WEINBACH AVE	$ 158	$ 32,155	$ -	$ -	$ -	
		Total Capital	$ 158	$ 32,155	$ -	$ -	$ -	
TOTAL		INFRASTRUCTURE IMPROVEMENT EXPENDITURES	$ 158	$ 32,155	$ -	$ -	$ -	0.0%
		INFRASTRUCTURE IMPROVEMENT NET	$ (158)	$ (32,155)	$ -	$ -	$ -	
		LINCOLN AVENUE ROAD IMPROVEMENT						
TOTAL		LINCOLN AVENUE ROAD REVENUE	$ -	$ -	$ -	$ -	$ -	0.0%
22024517	442008	LINCOLN AVENUE ROAD IMPROVEMNT	$ -	$ -	$ -	$ -	$ -	
		Total Capital	$ -	$ -	$ -	$ -	$ -	
TOTAL		LINCOLN AVENUE ROAD IMPR. EXPENDITURES	$ -	$ -	$ -	$ -	$ -	0.0%
		LINCOLN AVENUE ROAD IMPROVEMENT NET	$ -	$ -	$ -	$ -	$ -	
22024521		WELBORN/WALNUT ST PROJECT						
22024521	399000	OTHER REVENUE RECEIVED	$ (597,552)	$ -	$ -	$ -	$ -	0.0%
22024521	399002	REIMBURSEMENTS	$ 4,663,068	$ -	$ -	$ -	$ -	
TOTAL		WELBORN/WALNUT ST PROJECT REVENUE	$ 4,065,516	$ -	$ -	$ -	$ -	
22024521	442015	WELBORN/WALNUT ST PROJECT	$ 2,075,226	$ 206,122	$ -	$ 47,250	$ -	
		Total Capital	$ 2,075,226	$ 206,122	$ -	$ 47,250	$ -	
TOTAL		WELBORN/WALNUT ST PROJ EXPENDITURES	$ 2,075,226	$ 206,122	$ -	$ 47,250	$ -	0.0%
		WELBORN/WALNUT ST. PROJECT NET	$ 1,990,291	$ (206,122)	$ -	$ (47,250)	$ -	
22024522		ORCHARD NORTH SUBDIVISION						
22024522	399000	OTHER REVENUE RECEIVED	$ 70,370	$ -	$ -	$ -	$ -	
TOTAL		ORCHARD NORTH SUBDIVISION REVENUE	$ 70,370	$ -	$ -	$ -	$ -	
22024522	436030	MAINT-STREETS/ALLEY CONTRACT	$ 65,500	$ -	$ -	$ -	$ -	
		Total Services	$ 65,500	$ -	$ -	$ -	$ -	
22024522	442000	INFRASTRUCTURE	$ 53,608	$ 265,125	$ -	$ 41,936	$ -	0.0%
22024522	444050	OTHER IMPROVEMENTS	$ -	$ 86,977	$ -	$ -	$ -	0.0%
22024522	444066	CURB RAMPS	$ -	$ 95,750	$ -	$ 4,250	$ -	
		Total Capital	$ 53,608	$ 447,852	$ -	$ 46,186	$ -	
TOTAL		ORCHARD NORTH SUBDIVISION EXPENDITURES	$ 119,108	$ 447,852	$ -	$ 46,186	$ -	0.0%
		ORCHARD NORTH SUBDIVISION NET	$ (48,738)	$ (447,852)	$ -	$ (46,186)	$ -	
TOTAL		LOCAL ROAD & STREETS REVENUE	$ 7,919,092	$ 6,086,967	$ 2,428,286	$ 1,000,035	$ 2,451,475	1.0%
TOTAL		LOCAL ROAD AND STREETS EXPENDITURES	$ 5,169,192	$ 6,818,019	$ 4,153,167	$ 3,554,711	$ 3,321,709	-20.0%
		MOTOR VEHICLE HIGHWAY NET	$ 2,749,900	$ (731,052)	$ (1,724,881)	$ (2,554,676)	$ (870,234)	



People: $1,448,854

Operating: $248,425

Capital: $0

$1.6M

Building Commission

The Building Commission's Mission is to ensure all structure and property within Vanderburgh County is designed, built, and maintained in a safe manner through the following: Building Permits, Contractor Licensing, Floodplain Management, Inspection Requests, Propery Maintenance Enforcement, Project Management, and Rental Registry. The Building Commission coordinates efforts with participating construction agencies to include the Area Plan Commission, Public/Private Engineers, Water/Sewer Department, Health Department, Surveyors, Landowners, Architects, and State/Federal Departments. This departments serves as manager and liaison to all parties involved in the residential/commercial construction, demolition, and remodeling process, from pre-design to Certificate of Occupancy

SERVICE OUTCOMES

2024	2025
	As of Aug 2024
15,925 Inspections	12,030 Inspections Completed
57 Raze Orders Issued	62 Raze Orders Issued
32 Properties Demolished	37 Properties Demolished



2026 GOALS & OPPORTUNITIES

UPDATE FEE/FINE STRUCTURE

COLLABORATE WITH SIBA/BUILDING TRADES TO REVAMP TEST FOR CONTRACTORS

STREAMLINE LICENSE RENEWAL PROCESS

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11011801		**BUILDING COMMISSION**						
11011801	321000	CONSTRUCTION LICENSE	$ 207,285	$ 197,800	$ 220,000	$ 141,790	$ 225,000	2.3%
11011801	321001	HVAC LICENSE	$ 31,875	$ 28,395	$ 32,100	$ 21,315	$ 33,000	2.8%
11011801	321070	ELECTRICAL LICENSE	$ 44,420	$ 42,415	$ 47,000	$ 24,100	$ 48,000	2.1%
11011801	322010	BUILDING PERMITS	$ 567,208	$ 524,332	$ 550,000	$ 282,117	$ 570,000	3.6%
11011801	322030	ELECTRICAL PERMITS	$ 110,259	$ 108,807	$ 125,000	$ 54,024	$ 127,000	1.6%
11011801	322040	BUILDER MOVING PERMITS	$ 25	$ -	$ 100	$ -	$ -	-100.0%
11011801	322050	PLUMBING PERMITS	$ 118,501	$ 84,053	$ 110,000	$ 51,824	$ 110,000	0.0%
11011801	322060	SIGN ERECTOR	$ 3,800	$ 2,575	$ 3,800	$ 1,850	$ 4,000	5.3%
11011801	322080	HVAC PERMIT	$ 85,369	$ 99,463	$ 125,000	$ 63,787	$ 125,000	0.0%
11011801	343070	TRASH AND DEBRIS REMOVAL	$ 194,416	$ 265,393	$ 200,000	$ 132,003	$ 225,000	12.5%
11011801	349074	JT DEPT BLDG COMMISSION 50%	$ -	$ 3,695	$ -		$ -	
11011801	351004	B/T LICENSE LATE FEES	$ 9,305	$ 10,425	$ 10,800	$ 8,275	$ 10,800	0.0%
11011801	351011	REGISTRATION FEES	$ 7,365	$ 8,670	$ 9,000	$ 6,455	$ 9,000	0.0%
11011801	351012	PLAN REVIEW FEES	$ 50	$ 300	$ 130	$ 130	$ -	-100.0%
11011801	360000	MISCELLANEOUS REVENUES	$ 25,315	$ 473	$ 7,000	$ 738	$ 2,000	-71.4%
11011801	392000	SALES OF SURPLUS PROPERTY	$ -	$ 625	$ -	$ -	$ -	
11011801	399001	CITY CITATIONS	$ 19,646	$ 10,810	$ 28,000	$ 25,750	$ 35,000	25.0%
11011801	399009	COUNTY PERMITS/CITATIONS	$ 850	$ 2,985	$ 8,500	$ 2,300	$ 10,000	17.6%
TOTAL	**BUILDING COMMISSION REVENUE**		**$ 1,425,689**	**$ 1,391,216**	**$ 1,476,430**	**$ 816,458**	**$ 1,533,800**	**3.9%**
11011801	411011	DEPARTMENT HEAD	$ 82,354	$ 81,520	$ 98,000	$ 49,000	$ 99,920	2.0%
11011801	411013	FULL TIME SALARIES	$ 412,806	$ 507,206	$ 668,490	$ 329,587	$ 752,270	12.5%
11011801	411400	TEMPORARY SALARIES	$ 50,798	$ 43,387	$ 80,000	$ 21,280	$ 80,000	0.0%
11011801	413010	SOCIAL SECURITY	$ 40,637	$ 48,026	$ 63,530	$ 29,840	$ 71,320	12.3%
11011801	413030	PUBLIC EMP RETIREMENT	$ 70,204	$ 82,855	$ 108,850	$ 53,739	$ 121,010	11.2%
11011801	413040	UNEMPLOYMENT	$ 900	$ 1,560	$ 1,560	$ 1,560	$ 2,534	62.4%
11011801	413050	HEALTH INSURANCE	$ 229,985	$ 347,826	$ 328,528	$ 161,934	$ 319,200	-2.8%
11011801	413060	LIFE INSURANCE	$ 2,300	$ 2,462	$ 2,740	$ 1,370	$ 2,600	-5.1%
		Total Wages and Benefits	$ 889,983	$ 1,114,842	$ 1,351,698	$ 648,310	$ 1,448,854	7.2%
11011801	421050	OFFICE SUPPLIES	$ 2,425	$ 1,955	$ 2,500	$ 1,086	$ 2,500	0.0%
11011801	422020	GARAGE AND MOTOR	$ 15,883	$ 15,067	$ 15,000	$ 11,249	$ 16,800	12.0%
11011801	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ -	$ -	$ -	$ 1,010	
11011801	429000	OTHER SUPPLIES	$ 633	$ 398	$ 600	$ 249	$ 440	-26.7%
11011801	429001	UNIFORMS & ACCESSORIES	$ 266	$ 490	$ 500	$ 10	$ 1,400	180.0%
		Total Supplies	$ 19,207	$ 17,910	$ 18,600	$ 12,594	$ 22,150	19.1%
11011801	431050	CONTRACTUAL SERVICES	$ 5,736	$ 4,180	$ 20,000	$ -	$ 20,000	0.0%
11011801	432020	POSTAGE	$ 37,390	$ 47,661	$ 43,000	$ 32,068	$ 70,000	62.8%
11011801	432030	TRAVEL	$ 456	$ 168	$ 500	$ -	$ 500	0.0%
11011801	432040	TELEPHONE	$ 10,735	$ 11,304	$ 11,850	$ 6,309	$ 15,000	26.6%
11011801	433010	PRINTING & ADVERTISING	$ 3,174	$ 925	$ 2,000	$ 135	$ 5,900	195.0%
11011801	434010	WORKMEN'S COMPENSATION	$ 16,106	$ 13,694	$ 14,330	$ 7,165	$ 10,680	-25.5%
11011801	434020	LIABILITY INSURANCE	$ 22,662	$ 24,022	$ 26,424	$ 19,818	$ 27,350	3.5%
11011801	436020	EQUIPMENT REPAIR/MAINT	$ 7,945	$ 10,697	$ 8,000	$ 4,908	$ 9,000	12.5%
11011801	437030	OFFICE SPACE RENTAL	$ 49,500	$ 51,574	$ 51,574	$ 27,403	$ 58,820	14.0%
11011801	439010	REFUNDS AWARDS INDEMNITIES	$ 15,392	$ 6,301	$ 4,180	$ -	$ 1,000	-76.1%
11011801	439031	SUBSCRIPTIONS	$ 185	$ 626	$ 1,400	$ 830	$ 1,400	0.0%
11011801	439090	OTHER SERVICES	$ 165	$ 1,272	$ 300	$ 1,467	$ 75	-75.0%
11011801	439091	EDUCATION	$ 600	$ 820	$ 560	$ 970	$ 5,700	917.9%
11011801	439098	COMPUTER SOFTWARE	$ 700	$ 770	$ 810	$ 810	$ 850	4.9%
		Total Services	$ 170,747	$ 174,014	$ 184,928	$ 101,883	$ 226,275	22.4%
TOTAL	**BUILDING COMMISSION EXPENDITURES**		**$ 1,079,937**	**$ 1,306,766**	**$ 1,555,226**	**$ 762,787**	**$ 1,697,279**	**9.13%**
		BUILDING COMMISSION NET	**$ 345,753**	**$ 84,450**	**$ (78,796)**	**$ 53,671**	**$ (163,479)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Building Commission	11011801-431050	Description of Services		
		Emergency Rental Housing Repairs	$	20,000
		Subtotal	$	20,000
	44375930-431050	Demolitions	$	250,000
		Trash Cleanup	$	250,000
		Leasing vehicles	$	30,000
		Subtotal	$	530,000
		TOTAL	**$**	**550,000**

2026 Other Services by Department

Building Commission	11011801-439090	Description of Services		
		BMV Register & Plate New	$	75
			$	**75**



People: $1,585,556

Operating: $415,240

Capital: $516,200

$2.5M

Code Enforcement

The Evansville Code Enforcement Section provides prevention, detection, investigation, and enforcement services regarding violations of statutes or ordinances regulating public health, safety, and welfare.

SERVICE OUTCOMES

2024

Created and Implemented an Integrated Pest Management Specialist position to address rodents

Restructured staff for optimal performance

Developed a continuing education training program

Awarded three-year mowing contracts to two local contractors to better support the City of Evansville

2025

45 blighted properties removed, 76 more in the pipeline—on track to triple removals this year

Established a County Code Enforcement Inspector

Working on a Rodent reduction project in Tepe Park and Business 41 neighborhoods

Updated the definition of "Trash/Debris" in the municipal code to facilitate increased trash and debris removal



2026 GOALS & OPPORTUNITIES

DEVELOP AND GROW CODE ENFORCEMENT IN THE COUNTY

INCREASED FOCUS ON THE PERMITTING PROCESS

PROPERTY MAINTENANCE AND HOUSING CERTIFICATION FOR ALL INSPECTORS

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11017501		**CODE ENFORCEMENT**						
11017501	343050	MOWING WEEDS	$ 243,611	$ 225,831	$ 218,000	$ 176,379	$ 250,000	14.7%
11017501	349081	CODE ENFORCEMENT 25%	$ 148,030	$ 244,339	$ -	$ (3,669)	$ 565,952	
11017501	360000	MISCELLANEOUS REVENUES	$ -	$ -	$ 100	$ 28	$ 100	0.0%
11017501	391000	INTERFUND TRANSFER	$ 234,713	$ 212,335	$ 185,000	$ -	$ -	-100.0%
TOTAL	**CODE ENFORCEMENT REVENUE**		**$ 626,354**	**$ 682,505**	**$ 403,100**	**$ 172,738**	**$ 816,052**	**102.4%**
11017501	411011	DEPARTMENT HEAD	$ 81,766	$ 57,264	$ 68,500	$ 34,127	$ 69,860	2.0%
11017501	411013	FULL TIME SALARIES	$ 459,421	$ 492,845	$ 758,080	$ 352,116	$ 841,150	11.0%
11017501	411400	TEMPORARY SALARIES	$ 54,975	$ 65,456	$ 79,000	$ 29,801	$ 79,000	0.0%
11017501	411600	OVERTIME	$ 10	$ -	$ -	$ -	$ -	
11017501	413010	SOCIAL SECURITY	$ 44,368	$ 45,944	$ 69,280	$ 30,588	$ 75,740	9.3%
11017501	413030	PUBLIC EMP RETIREMENT	$ 74,247	$ 78,531	$ 107,650	$ 51,800	$ 126,370	17.4%
11017501	413040	UNEMPLOYMENT	$ 1,125	$ 1,800	$ 1,800	$ 1,800	$ 2,896	60.9%
11017501	413050	HEALTH INSURANCE	$ 254,729	$ 369,239	$ 352,200	$ 169,378	$ 387,600	10.1%
11017501	413060	LIFE INSURANCE	$ 2,470	$ 2,570	$ 2,940	$ 1,468	$ 2,940	0.0%
		Total Wages and Benefits	$ 973,111	$ 1,113,649	$ 1,439,450	$ 671,078	$ 1,585,556	10.2%
11017501	421050	OFFICE SUPPLIES	$ 1,788	$ 1,685	$ 1,800	$ 623	$ 1,900	5.6%
11017501	422020	GARAGE AND MOTOR	$ 12,882	$ 9,006	$ 13,000	$ 64	$ 14,000	7.7%
11017501	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 1,144	$ -	$ 2,600	$ 2,077	$ 1,500	-42.3%
11017501	429000	OTHER SUPPLIES	$ 1,706	$ 1,788	$ 4,200	$ 289	$ 2,000	-52.4%
11017501	429001	UNIFORMS & ACCESSORIES	$ 458	$ 491	$ 500	$ 347	$ 1,400	180.0%
		Total Supplies	$ 17,978	$ 12,970	$ 22,100	$ 3,400	$ 20,800	-5.9%
11017501	431010	LEGAL	$ 35,000	$ 35,000	$ 35,000	$ 17,500	$ 35,000	0.0%
11017501	431050	CONTRACTUAL SERVICES	$ 123,053	$ 163,578	$ 1,300,000	$ 97,843	$ 206,450	-84.1%
11017501	432030	TRAVEL	$ 25	$ -	$ -	$ -	$ 1,500	
11017501	432040	TELEPHONE	$ 4,150	$ 4,951	$ 5,230	$ 2,983	$ 6,040	15.5%
11017501	433010	PRINTING & ADVERTISING	$ 5,148	$ 5,887	$ 5,500	$ 2,140	$ 6,300	14.5%
11017501	434010	WORKMEN'S COMPENSATION	$ 1,715	$ 1,361	$ 1,480	$ 740	$ 11,200	656.8%
11017501	434020	LIABILITY INSURANCE	$ 17,445	$ 18,492	$ 20,341	$ 15,256	$ 21,060	3.5%
11017501	436020	EQUIPMENT REPAIR/MAINT	$ 16,569	$ 8,868	$ 11,000	$ 2,767	$ 12,500	13.6%
11017501	437030	OFFICE SPACE RENTAL	$ 29,710	$ 30,955	$ 30,955	$ 16,447	$ 35,310	14.1%
11017501	439010	REFUNDS AWARDS INDEMNITIES	$ 450	$ -	$ 5,355	$ -	$ -	-100.0%
11017501	439031	SUBSCRIPTIONS	$ -	$ -	$ -	$ -	$ 700	
11017501	439090	OTHER SERVICES	$ 52,027	$ 45,360	$ 46,000	$ 22,904	$ 55,080	19.7%
11017501	439091	EDUCATION		$ 349	$ 300	$ -	$ 3,300	1000.0%
11017501	452000	INTERFUND TRANSFERS	$ -	$ 25,000	$ -	$ -	$ -	
		Total Services	$ 285,292	$ 339,801	$ 1,461,161	$ 178,580	$ 394,440	-73.0%
TOTAL	**CODE ENFORCEMENT EXPENDITURES**		**$ 1,276,381**	**$ 1,466,420**	**$ 2,922,711**	**$ 853,058**	**$ 2,000,796**	**-31.54%**
		CODE ENFORCEMENT NET	**$ (650,027)**	**$ (783,915)**	**$ (2,519,611)**	**$ (680,320)**	**$ (1,184,744)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Code Enforcement	11017501-431050	Description of Services		
		EVCBA Maintenance & Cleaning	$	405,250
		Hearing Authority	$	9,450
		Lawn Services for Vacant/Unattended Lots	$	187,000
		TOTAL	**$**	**601,700**

2026 Other Services by Department

Code Enforcement	11017501-439090	Description of Services		
		Recording Fees	$	55,000
		BVM Registration Fee	$	80
		TOTAL	**$**	**55,080**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375930	**CODE ENFORCEMENT CASINO**							
44375930	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ -	$ -	$ -	$ 4,200	
44375930	431050	CONTRACTUAL SERVICES	$ 331,657	$ 546,748	$ 450,000	$ 234,171	$ 512,000	13.8%
44375930	445020	MOTOR EQUIPMENT	$ -	$ 24,528	$ 30,000	$ 28,862	$ -	-100.0%
TOTAL		**CODE ENFORCEMENT CASIN**	**$ 331,657**	**$ 571,276**	**$ 480,000**	**$ 263,033**	**$ 516,200**	**7.5%**

Public Health and Safety

Department: Building Commission
Director: Johnny McAlister

Funding: 75% City; 25% County

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
06447	*Demolition (Approx. 25 Properties)	O	$ 250,000	CAS	$ 250,000	CAS	44375930-431050	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000
01518	*Trash Cleanup - Contractual Service (Approx. 440 Properties @ $450 ea.)	O	$ 200,000	CAS	$ 250,000	CAS	44375930-431050	$ 250,000	$ 250,000	$ 250,000	$ 1,200,000
01519	*Rodent Control & Elimination Services	A	$ -								$ -
01505	Replacement Vehicles	N	$ 30,000	CAS	$ 12,000	CAS	44375930-431050	$ 12,000	$ 12,000	$ 12,000	$ 78,000
New	License Testing/Proctoring System (Assessment Writing - Project Total)	N	$ -		$ -	CAS	44375930-431050				$ -
New	Laptops for meetings (6)	N			$ 2,400	CAS	44375930-423030				
New	GPS Elevation Rover for Flood Elevation Certification	N			$ 1,800	CAS	44379530-423030				
New	Remodel of Front Office	N			$ -	CAS	4437593-444000				
	Department Total		**$ 480,000**		**$ 516,200**			**$ 512,000**	**$ 512,000**	**$ 512,000**	**$ 2,528,000**

*** Funding 100% provided by City**

$ 4,050	Joint Department Reimbursement

CITY OF EVANSVILLE - 2026 RENTAL HOUSING BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
RENTAL HOUSING INSPECTION FUND								
25141803	**RENTAL HOUSING INSPECTION**							
25141803	351011	REGISTRATION FEES	$ 20,029	$ 23,141	$ 22,500	$ 13,675	$ 22,500	0.0%
25141803	360000	MISCELLANEOUS REVENUES	$ 809	$ 811	$ 800	$ 5	$ -	-100.0%
25141803	391000	INTERFUND TRANSFERS	$ 37,500	$ 37,500	$ 37,500	$ 37,500	$ 37,500	0.0%
TOTAL	**RENTAL HOUSING INSPECT**		**$ 58,338**	**$ 61,452**	**$ 60,800**	**$ 51,180**	**$ 60,000**	-1.3%
25141803	431050	CONTRACTUAL SERVICES	$ 49,618	$ 49,818	$ 50,000	$ 25,337	$ 24,000	-52.0%
25141803	432020	POSTAGE	$ 1,323	$ 1,010	$ 1,550	$ 226	$ 1,000	-35.5%
25141803	432040	TELEPHONE	$ -	$ -	$ -	$ -	$ -	
25141803	433010	PRINTING & ADVERTISING	$ -	$ -	$ -	$ -	$ 75	
25141803	439090	OTHER SERVICES	$ -	$ -	$ -	$ -	$ -	
25141803	439098	COMPUTER SOFTWARE	$ 400	$ -	$ 49,500	$ 47,000	$ 49,500	0.0%
TOTAL	**RENTAL HOUSING INSPECT**		**$ 51,341**	**$ 50,828**	**$ 101,050**	**$ 72,563**	**$ 74,575**	-26.2%
RENTAL HOUSING INSPECTION FUND NET			**$ 6,997**	**$ 10,624**	**$ (40,250)**	**$ (21,383)**	**$ (14,575)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Rental Housing Inspection	25141803-431050	Description of Services		
		Landlord Registry Service	$	24,000
			$	**24,000**



People: $1,609,780

Operating: $484,650

Capital: $0

$2M

Department of Metropolitan Devlopment

The Department of Metropolitan Development serves residents of Evansville by administering funds and overseeing projects which preserve and enhance quality of life. It does this through several areas of focus, including Community Development, Economic Development, Redevelopment, Historic Preservation, the Brownfields Corporation, and the Land Bank.

SERVICE OUTCOMES

2024

Expanded Evansville Free Public Wi-Fi Program from 5 to 9 sites

Established South Kentucky Avenue TIF/Economic Development Area

2025

34 rehabbed rental units; 154 more underway

Down-Payment Assistance to 13 clients

Land Bank transferred 5 parcels to nonprofits, with 44 parcels pending tax credit award



2026 GOALS & OPPORTUNITIES

BEGIN WORK ON VIRGINIA ST. CONNECTOR PROJECT

LAUNCH INTERDEPARTMENTAL COLLABORATIVE PROJECT IN CONNECTION WITH BLOOMBERG HARVARD CITY LEADERSHIP INITIATIVE

BREAK GROUND ON A NEW AFFORDABLE HOUSING DEVELOPMENT

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11017101		**DEPT OF METRO/CITY**						
11017101	351016	APPLICATION FEES	$ 1,355	$ 1,260	$ 1,500	$ -	$ 1,500	0.0%
11017101	360000	MISCELLANEOUS REVENUES	$ 694	$ 694	$ 520	$ 247	$ 520	0.0%
11017101	391000	INTERFUND TRANSFER	$ 125,097	$ 41,500	$ 125,100	$ -	$ 125,100	0.0%
TOTAL	**DEPT OF METRO/CITY REVENUE**		**$ 127,146**	**$ 43,454**	**$ 127,120**	**$ 247**	**$ 127,120**	**0.0%**
11017101	411011	DEPARTMENT HEAD	$ 104,286	$ 124,986	$ 106,930	$ 67,100	$ 109,070	2.0%
11017101	411012	DEPARTMENT HEAD ASSISTANT	$ 92,807	$ 75,882	$ 83,230	$ 41,612	$ 85,390	2.6%
11017101	411013	FULL TIME SALARIES	$ 618,213	$ 562,842	$ 676,470	$ 305,677	$ 840,250	24.2%
11017101	411400	TEMPORARY SALARIES	$ 10,883	$ 4,852	$ 22,200	$ 6,964	$ 22,000	-0.9%
11017101	413010	SOCIAL SECURITY	$ 60,293	$ 58,461	$ 67,480	$ 31,550	$ 80,840	19.8%
11017101	413030	PUBLIC EMP RETIREMENT	$ 106,718	$ 102,300	$ 122,110	$ 55,074	$ 146,930	20.3%
11017101	413040	UNEMPLOYMENT	$ 1,200	$ 1,920	$ 1,920	$ 1,920	$ 2,900	51.0%
11017101	413050	HEALTH INSURANCE	$ 316,031	$ 336,838	$ 375,680	$ 154,856	$ 319,200	-15.0%
11017101	413060	LIFE INSURANCE	$ 2,936	$ 2,773	$ 3,136	$ 1,288	$ 2,930	-6.6%
		Total Wages and Benefits	$ 1,313,367	$ 1,270,854	$ 1,459,156	$ 666,041	$ 1,609,510	10.3%
11017101	421050	OFFICE SUPPLIES	$ 608	$ 652	$ 1,200	$ 583	$ 1,000	-16.7%
11017101	422020	GARAGE AND MOTOR	$ 1,561	$ 1,157	$ 1,750	$ 586	$ 1,750	0.0%
11017101	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 1,353	$ 750	$ 800	$ 188	$ 800	0.0%
11017101	429000	OTHER SUPPLIES	$ 167	$ 892	$ 700	$ 210	$ 900	28.6%
		Total Supplies	$ 3,688	$ 3,451	$ 4,450	$ 1,567	$ 4,450	0.0%
11017101	431010	LEGAL	$ 43,750	$ 32,813	$ 43,750	$ 32,813	$ 43,750	0.0%
11017101	431050	CONTRACTUAL SERVICES	$ 40,415	$ 42,745	$ 41,300	$ 43,049	$ 41,300	0.0%
11017101	432020	POSTAGE	$ 362	$ 935	$ 900	$ 302	$ 900	0.0%
11017101	432030	TRAVEL	$ 12	$ 714	$ 1,800	$ 1,109	$ 1,500	-16.7%
11017101	432040	TELEPHONE	$ 1,701	$ 2,154	$ 2,070	$ 984	$ 2,070	0.0%
11017101	433010	PRINTING & ADVERTISING	$ 455	$ 325	$ 1,500	$ 76	$ 1,000	-33.3%
11017101	434010	WORKMEN'S COMPENSATION	$ 2,090	$ 1,663	$ 1,820	$ 910	$ 1,620	-11.0%
11017101	434020	LIABILITY INSURANCE	$ 51,710	$ 54,813	$ 60,294	$ 45,221	$ 62,410	3.5%
11017101	436020	EQUIPMENT REPAIR/MAINT	$ -	$ 48	$ 400	$ 91	$ 400	0.0%
11017101	437030	OFFICE SPACE RENTAL	$ 58,107	$ 60,541	$ 61,240	$ 32,168	$ 69,050	12.8%
11017101	439010	REFUNDS AWARDS INDEMNITIES	$ 35	$ -	$ -	$ (20)	$ -	
11017101	439031	SUBSCRIPTIONS	$ 2,121	$ 2,399	$ 2,600	$ 2,397	$ 2,655	2.1%
11017101	439050	GRANTS AND SUBSIDIES	$ -	$ 750	$ 181,500	$ 65,000	$ 161,000	-11.3%
11017101	439090	OTHER SERVICES	$ 1,678	$ 4,371	$ 5,950	$ 1,398	$ 5,270	-11.4%
11017101	439091	EDUCATION	$ 180	$ 49	$ 11,000	$ 975	$ 6,000	-45.5%
11017101	439098	COMPUTER SOFTWARE	$ 1,411	$ 6,592	$ 6,633	$ 4,823	$ 6,700	1.0%
11017101	445050	OTHER MACH/EQUIPMENT	$ -	$ -	$ -	$ 30,394	$ -	
		Total Services	$ 204,027	$ 210,912	$ 422,757	$ 261,690	$ 405,625	-4.1%
TOTAL	**DEPT OF METRO/CITY EXPENDITURES**		**$ 1,521,082**	**$ 1,485,217**	**$ 1,886,363**	**$ 929,298**	**$ 2,019,585**	**7.06%**
		DEPT. OF METRO/CITY NET	**$ (1,393,936)**	**$ (1,441,763)**	**$ (1,759,243)**	**$ (929,051)**	**$ (1,892,465)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Metropolitan Development	11017101-431050	Description of Services		
		Downtown Evansville Economic Improvement District (EID	$	25,000
		ISBDC Agreement for Loan Programs	$	10,000
		Historic Review &Archeological Services	$	4,500
		Environmental Services	$	1,500
		Interpreter Services	$	300
		TOTAL	**$**	**41,300**

2026 Other Services by Department

Metropolitan Development	11017101-439090	Description of Services		
		Worker's Comp. Claims	$	150
		Monthly Air Card	$	360
		Notary Renewals	$	150
		Car Wash Services	$	200
		Training	$	500
		SBOA Fees	$	2,700
		Recording Fees	$	200
		Drip Irrigation	$	1,010
		TOTAL	**$**	**5,270**

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11017613	**LOCAL INCOME TAX VICTORY THEATER**							
11017613	431050	CONTRACTUAL SERVICES	$ 407,360	$ 310,865	$ 275,689	$ 179,401	$ 405,250	47.0%
11017613	434020	LIABILITY INSURANCE	$ 70,579	$ 74,814	$ 82,295	$ 61,722	$ 85,180	3.5%
11017613	439010	VENUWORKS	$ 212,455	$ 159,981	$ 210,968	$ 9,553	$ 110,000	-47.9%
		Total Services	$ 690,394	$ 545,660	$ 568,952	$ 250,676	$ 600,430	5.5%
11017613	444000	IMPROVEMENT OTHER THAN BLDG	$ -	$ 111,637	$ -	$ -	$ -	
		Total Capital	$ -	$ 111,637	$ -	$ -	$ -	
TOTAL	**LOCAL INCOME TAX VICTORY THEATER**		**$ 690,394**	**$ 657,297**	**$ 568,952**	**$ 250,676**	**$ 600,430**	**5.53%**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Victory Theater	11017501-431050	Description of Services		
		EVCBA Maintenance	$	405,250
			$	**405,250**

2026 Other Services by Department

Victory Theater	44375937-439090	Description of Services		
		Carpet Replacement	$	50,000
			$	**50,000**

2026 Contractual Services by Department

Ford Arena	11017615-431050	Description of Services		
		Annual Operating Expenses	$	2,035,788
			$	2,035,788

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11017615	**LOCAL INCOME TAX ARENA**							
11017615	431050	CONTRACTUAL SERVICES	$ 1,846,283	$ 1,867,566	$ 1,896,948	$ 1,422,711	$ 2,035,788	7.3%
11017615	431065	SECURITY	$ 172,226	$ 182,025	$ 170,000	$ 147,840	$ 200,000	17.6%
11017615	434020	LIABILITY	$ 163,743	$ 173,567	$ 191,000	$ 143,250	$ 197,610	3.5%
		Total Services	$ 2,182,253	$ 2,223,158	$ 2,257,948	$ 1,713,801	$ 2,433,398	7.8%
TOTAL	**LOCAL INCOME TAX ARENA**		**$ 2,182,253**	**$ 2,223,158**	**$ 2,257,948**	**$ 1,713,801**	**$ 2,433,398**	**7.77%**

CITY OF EVANSVILLE - 2026 GENERAL FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
11017617	**LOCAL INCOME TAX BUILDING COMM**							
11017617	431050	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ -	
		Total Services	$ -	$ -	$ -	$ -	$ -	
TOTAL	**LOCAL INCOME TAX BUILDING COMM**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
11017619	**LOCAL INCOME TAX YOUTH FIRST**							
11017619	331113	FEDERAL GRANT	$ 156,197	$ -	$ -	$ -	$ -	
		Total Revenue	$ 156,197	$ -	$ -	$ -	$ -	
11017619	439050	GRANTS AND SUBSIDIES	$ 204,985	$ -	$ -	$ -	$ -	
		Total Services	$ 204,985	$ -	$ -	$ -	$ -	
TOTAL	**LOCAL INCOME TAX YOUTH FIRST NET**		**$ (48,788)**	**$ -**	**$ -**	**$ -**	**$ -**	
11017620	**LOCAL INCOME TAX UNITED CARING SERV**							
11017620	439050	GRANTS AND SUBSIDIES	$ 25,000	$ -	$ -	$ -	$ -	
		Total Services	$ 25,000	$ -	$ -	$ -	$ -	
TOTAL	**LOCAL INCOME TAX UNITED CARING SERV**		**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ -**	
11017621	**LOCAL INCOME TAX DMD**							
11017621	452000	INTERFUND TRANS - PARK. GARAGES	$ 128,845	$ -	$ -	$ -	$ -	
		Total Debt and Other	$ 128,845	$ -	$ -	$ -	$ -	
TOTAL	**LOCAL INCOME TAX DMD**		**$ 128,845**	**$ -**	**$ -**	**$ -**	**$ -**	

CITY OF EVANSVILLE - 2026 PARKING GARAGES BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
PARKING GARAGES FUND								
22244901	**LOCUST STREET GARAGE**							
22244901	391000	INTERFUND TRANSFERS	$ 1,750	$ -	$ -	$ -	$ -	
TOTAL	**LOCUST STREET GARAGE**		**$ 1,750**	**$ -**	**$ -**	**$ -**	**$ -**	
22244902	**THIRD STREET GARAGE**							
22244902	391000	INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ -	
22244902	399002	REIMBURSEMENTS	$ 128,845	$ -	$ -	$ -	$ -	
TOTAL	**SYCAMORE ST GARAGE**		**$ 128,845**	**$ -**	**$ -**	**$ -**	**$ -**	
22244903	**SYCAMORE ST GARAGE**							
22244903	391000	INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ -	
TOTAL	**SYCAMORE ST GARAGE**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
22244904	**DOUBLETREE MLK GARAGE**							
22244904	343020	PARKING SPACE RENTAL	$ 85,800	$ 66,000	$ 26,400	$ 33,000	$ -	-100.0%
22244904	391000	INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ -	
TOTAL	**DOUBLETREE MLK GARAGE**		$ 85,800	$ 66,000	$ 26,400	$ 33,000	$ -	-100.0%
TOTAL	**PARKING GARAGES FUND REVENUE**		**$ 216,395**	**$ 66,000**	**$ 26,400**	**$ 33,000**	**$ -**	-100.0%
22244902	**THIRD STREET GARAGE**							
22244902	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 72,479	$ -	$ 72,479	0.0%
22244902	432040	TELEPHONE	$ 517	$ 516	$ 570	$ 222	$ 570	0.0%
22244902	434020	LIABILITY INSURANCE	$ 128,842	$ 136,572	$ 150,229	$ 112,672	$ 155,490	3.5%
22244902	445050	OTHER MAIN/EQUIPMENT	$ -	$ 12,858	$ -	$ -	$ -	
TOTAL	**THIRD STREET GARAGE**		**$ 129,359**	**$ 149,946**	**$ 223,278**	**$ 112,894**	**$ 228,539**	**2.4%**
22244903	**SYCAMORE ST GARAGE**							
22244903	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 172,387	$ -	$ 158,387	
22244903	432040	TELEPHONE	$ 1,487	$ 614	$ 570	$ 222	$ 570	0.0%
22244903	434020	LIABILITY INSURANCE	$ 120,810	$ 128,058	$ 140,863	$ 105,648	$ 145,800	3.5%
22244903	439090	OTHER SERVICES	$ -	$ 64,200	$ 60,000	$ -	$ 60,000	0.0%
TOTAL	**SYCAMORE ST GARAGE**		**$ 122,297**	**$ 192,872**	**$ 373,820**	**$ 105,870**	**$ 364,757**	**-2.4%**
22244904	**DOUBLETREE MLK GARAGE**							
22244904	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 61,641	$ -	$ 61,641	0.0%
22244904	434020	LIABILITY INSURANCE	$ -	$ 121,512	$ 133,663	$ 100,247	$ 138,350	3.5%
TOTAL	**DOUBLETREE MLK GARAGE**		**$ -**	**$ 121,512**	**$ 195,304**	**$ 100,247**	**$ 199,991**	**2.4%**
22244905	**SKYWALK BUILDING CONNECTOR**							
22244905	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 41,423	$ -	$ 41,423	0.0%
22244905	434020	LIABILITY INSURANCE	$ 114,634	$ -	$ -	$ -	$ -	
TOTAL	**SKYWALK BUILDING CONNE**		**$ 114,634**	**$ -**	**$ 41,423**	**$ -**	**$ 41,423**	**0.0%**
TOTAL	**PARKING GARAGES EXPENDITURES**		**$ 366,290**	**$ 464,330**	**$ 833,825**	**$ 319,011**	**$ 834,710**	**0.1%**
	PARKING GARAGES NET		**$ (149,895)**	**$ (398,330)**	**$ (807,425)**	**$ (286,011)**	**$ (834,710)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Third Street Garage	22244902-431050	Description of Services		
		EVCBA Maintenance & Cleaning	$	72,479
			$	**72,479**

Sycamore St. Garage	22244903-43050	Description of Services		
		EVCBA Maintenance & Cleaning	$	158,387
			$	**158,387**

DoubleTree Parking Garage	22244904-431050	Description of Services		
		EVCBA Maintenance & Cleaning	$	61,641
			$	**61,641**

Skywalk Parking Garage	22244905-431050	Description of Service		
		EVCBA Maintenance & Cleaning	$	41,423
			$	**41,423**

2026 Other Services by Department

Parking Garages	22244903-439090	Description of Services		
		Garage Repairs	$	20,000
		Paint Projects	$	40,000
			TOTAL **$**	**60,000**

Other Services

Department: Parking Garages
Director: Kolbi Jackson

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
21000	Garage Repairs	O	$ 20,000	GRES				$ -	$ -	$ -	$ 20,000
NEW	Seal Exterior Brick	N	$ -					$ -	$ -	$ -	$ -
NEW	Electric Car Charging Stations (2)	N	$ -					$ -	$ -	$ -	$ -
21002	Paint Projects	NF	$ 40,000	GRES	$ 40,000	GRES	22244903-436010	$ 35,000	$ -	$ -	$ 115,000
21001	Garage Repairs	NF			$ 20,000	GRES		$ 20,000	$ 20,000	$ -	$ 60,000
NEW	RTU Replacement - Sycamore & 3rd Street								$ 70,000		
NEW	Replace/Update Elevator Equipment (3) $250,000										
	Department Total		**$ 60,000**		**$ 60,000**			**$ 55,000**	**$ 90,000**	**$ -**	**$ 195,000**

CITY OF EVANSVILLE - 2026 DMD MISC. FUNDS BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
		ERC CAPITAL NON-REVERTING FUND						
44063901	431050	CONTRACTUAL SERVICES	$ -	$ 5,000	$ -	$ -	$ -	
44063901	433010	PRINTING & ADVERTISING	$ 143	$ 184	$ 500	$ 237	$ 500	0.0%
44063901	439050	GRANTS AND SUBSIDIES	$ 50,000	$ -	$ -	$ -	$ -	
TOTAL		**ERC CAPITAL NON-REVERT. EXPENDITURES**	**$ 50,143**	**$ 5,184**	**$ 500**	**$ 237**	**$ 500**	**0.0%**
		FOOD AND BEVERAGE TAX FUND						
44391301	335190	FOOD & BEVERAGE DISTRIBUTION	$ 5,832,697	$ 6,188,658	$ 5,800,000	$ 2,929,816	$ 5,800,000	0.0%
TOTAL		**FOOD AND BEVERAGE TAX REVENUE**	**$ 5,832,697**	**$ 6,188,658**	**$ 5,800,000**	**$ 2,929,816**	**$ 5,800,000**	**0.0%**
44391301	452000	INTERFUND TRANSFERS	$ 6,063,370	$ 5,800,081	$ 5,800,000	$ 3,125,555	$ 5,800,000	0.0%
TOTAL		**FOOD AND BEVERAGE TAX EXPENDITURES**	**$ 6,063,370**	**$ 5,800,081**	**$ 5,800,000**	**$ 3,125,555**	**$ 5,800,000**	**0.0%**
		FOOD AND BEVERAGE TAX NET	**$ (230,673)**	**$ 388,577**	**$ -**	**$ (195,739)**	**$ -**	
		JACOBSVILLE TIF PROJECT FUND						
44457301	312002	TAX INCREMENT JACOBSVILLE	$ 1,236,359	$ 1,013,682	$ 502,931	$ 612,299	$ -	-100.0%
44457301	312003	JACOBS TIF EXPANSION	$ 8,595	$ 212,469	$ 109,368	$ -	$ -	-100.0%
44457301	366000	MISCELLANEOUS REVENUE	$ 16,974	$ -	$ -	$ -	$ -	
44457301	361000	INTEREST INCOME	$ 99,881	$ 147,510	$ 80,000	$ 68,932	$ 80,000	0.0%
TOTAL		**JACOBSVILLE TIF PROJECT REVENUE**	**$ 1,361,810**	**$ 1,373,661**	**$ 692,299**	**$ 681,231**	**$ 80,000**	**-88.4%**
44457301	431050	CONTRACTUAL SERVICES	$ 37,075	$ 308,913	$ 644,023	$ 83,070	$ -	-100.0%
44457301	439050	GRANTS AND SUBSIDIES	$ 500,000	$ -	$ -	$ -	$ -	
44457301	439090	OTHER SERVICES	$ 6,214	$ 2,455	$ 400,000	$ 67,032	$ -	-100.0%
44457301	452000	INTERFUND TRANSFERS	$ -	$ -	$ 764,450	$ -	$ 764,450	0.0%
44457301	459047	UNREALIZED LOSS	$ 18,100	$ -	$ -	$ -	$ -	
TOTAL		**JACOBSVILLE TIF PROJECT EXPENDITURES**	**$ 561,389**	**$ 311,368**	**$ 1,808,473**	**$ 150,102**	**$ 764,450**	**-57.7%**
		JACOBSVILLE TIF PROJECT FUND NET	**$ 800,421**	**$ 1,062,293**	**$ (1,116,174)**	**$ 531,129**	**$ (684,450)**	
		HAIER AMERICA PROJECT						
44457319	312011	TAX INCREMENT HAIER AM PRJ	$ 89,251	$ 222,923	$ 109,000	$ 107,070	$ 110,893	1.7%
TOTAL		**HAIER AMERICA PROJECT REVENUE**	**$ 89,251**	**$ 222,923**	**$ 109,000**	**$ 107,070**	**$ 110,893**	**1.7%**
44457319	438010	PRINCIPAL	$ 50,000	$ 50,000	$ 55,000	$ 25,000	$ 60,000	9.1%
44457319	438020	BOND INTEREST	$ 55,406	$ 53,781	$ 52,063	$ 26,281	$ 49,763	-4.4%
44457319	438030	PAYING AGENT FEES	$ 750	$ 1,700	$ 3,630	$ 3,563	$ 1,130	-68.9%
TOTAL		**HAIER AMERICA PROJECT EXPENDITURES**	**$ 106,156**	**$ 105,481**	**$ 110,693**	**$ 54,844**	**$ 110,893**	**0.2%**
		HAIER AMERICA PROJECT NET	**$ (16,905)**	**$ 117,442**	**$ (1,693)**	**$ 52,226**	**$ 1**	
		NORTH MAIN JACOBSVILLE						
44457321	312013	TAX INCREMENT NORTH MAIN JACOB	$ 994,538	$ 996,500	$ 994,000	$ 495,688	$ 1,000,975	0.7%
TOTAL		**NORTH MAIN JACOBSVILLE REVENUE**	**$ 994,538**	**$ 996,500**	**$ 994,000**	**$ 495,688**	**$ 1,000,975**	**0.7%**
44457321	438010	PRINCIPAL	$ 525,000	$ 540,000	$ 555,000	$ 275,000	$ 585,000	5.4%
44457321	438020	BOND INTEREST	$ 473,050	$ 455,925	$ 436,875	$ 221,188	$ 414,375	-5.2%
44457321	438030	PAYING AGENT FEES	$ 800	$ 1,750	$ 1,600	$ 800	$ 1,600	0.0%
TOTAL		**NORTH MAIN JACOBSVILLE EXPENDITURES**	**$ 998,850**	**$ 997,675**	**$ 993,475**	**$ 496,988**	**$ 1,000,975**	**0.8%**
		NORTH MAIN JACOBSVILLE NET	**$ (4,313)**	**$ (1,175)**	**$ 525**	**$ (1,300)**	**$ -**	

Other Services

Department: Jacobsville Redevelopment Area Projects
Director: DMD/Redevelopment Commission - Kolbi Jackson

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
07001	Bond Payment - Jacobsville/North Main (Principal)	O	**$ 555,000**	JTIF	$ 585,000	JTIF	**44457321-438010**	$ 605,000	$ 630,000	$ 655,000	$ 3,030,000
07001	Bond Payment - Jacobsville/North Main (Interest)	O	**$ 436,875**	JTIF	$ 414,375	JTIF	**44457321-438020**	$ 390,775	$ 366,375	$ 340,875	$ 1,949,275
07001	Bond Payment - Jacobsville/North Main (Paying Agent Fees)	O	**$ 1,600**	JTIF	$ 1,600	JTIF	**44457321-438030**	$ 1,600	$ 1,600	$ 1,600	$ 8,000
07002	Bond Payment - Haier America (Principal)	O	**$ 55,000**	JTIF	$ 60,000	JTIF	**44457319-438010**	$ 60,000	$ 60,000	$ 60,000	$ 295,000
07002	Bond Payment - Haier America (Interest)	O	**$ 52,063**	JTIF	$ 49,763	JTIF	**44457319-438020**	$ 47,363	$ 44,963	$ 42,563	$ 236,713
07002	Bond Payment - Haier America (Paying Agent Fees)	O	**$ 1,130**	JTIF	$ 1,130	JTIF	**44457319-438030**	$ 1,130	$ 1,130	$ 1,130	$ 5,650
NEW	Bond Payment - ERC TIF Forge/Lofts N Main (Principal)	O	$ 147,000	JTIF	$ 153,000	JTIF	44457356-438010	$ 161,000	$ 167,000	$ 175,000	$ 803,000
NEW	Bond Payment - ERC TIF Forge/Lofts N Main (Interest)	O	$ 64,547	JTIF	$ 57,909	JTIF	44457356-438020	$ 50,981	$ 43,717	$ 36,163	$ 253,316
NEW	Bond Payment - ERC TIF Forge/Lofts N Main (Paying Agent Fees)	O	$ 1,500	JTIF	$ 1,500	JTIF	44457356-438030	$ 1,500	$ 1,500	$ 1,500	$ 7,500
	Department Total		**$ 1,314,714**		**$ 1,324,276**			**$ 1,319,349**	**$ 1,316,284**	**$ 1,313,831**	**$ 6,588,454**

Other Services

Department: DMD/Redevelopment Commission
Director: Kolbi Jackson

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
03019	Lease Rental Revenue Refunding Bonds, Series 2016 (Arena)	O	$ 5,800,000	FAB	$ 5,800,000	FAB	44391301-452000	$ 5,800,000	$ 5,800,000	$ 5,800,000	$ 29,000,000
03019	Lease Rental Revenue Refunding Bonds, Series 2016 (Arena)	O	$ 82,500	TIF	$ 82,500	TIF	44465601-452000	$ 82,500	$ 82,500	$ 82,500	$ 412,500
03019	Lease Rental Revenue Refunding Bonds, Series 2016 (Arena)	O	$ 525,000	PSCDA	$ 600,000	PSCDA	44853702-452000	$ 600,000	$ 600,000	$ 600,000	$ 2,925,000
03019	Lease Rental Revenue Refunding Bonds, Series 2016 (Arena)	O	$ 698,500	CAS	$ 623,500	CAS	44375925-452000	$ 623,500	$ 623,500	$ 623,500	$ 3,192,500
	Department Total		**$ 7,106,000**		**$ 7,106,000**			**$ 7,106,000**	**$ 7,106,000**	**$ 7,106,000**	**$ 35,530,000**

CITY OF EVANSVILLE - 2026 DMD MISC. FUNDS BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
		ERC TIF FORGE/LOFTS N MAIN						
44457356	312013	TAX INC TIF FORGE/ LOFT N MAIN	$ -	$ -	$ 214,000	$ -	$ 212,409	-0.7%
TOTAL	**ERC TIF FORGE/LOFTS N MAIN REVENUE**		$ -	$ -	$ 214,000	$ -	$ 212,409	
44457356	438010	PRINCIPAL	$ 135,000	$ 140,000	$ 147,000	$ 72,000	$ 153,000	4.1%
44457356	438020	BOND INTEREST	$ 46,109	$ 70,872	$ 64,547	$ 33,078	$ 57,909	-10.3%
44457356	438030	PAYING AGENT FEES	$ -	$ 1,000	$ 1,500	$ 2,200	$ 1,500	0.0%
TOTAL	**ERC TIF FORGE/LOFTS EXPENDITURES**		**$ 181,109**	**$ 211,872**	**$ 213,047**	**$ 107,278**	**$ 212,409**	**-0.3%**
	JACOBSVILLE TIF PROJECT NET		**$ (181,109)**	**$ (211,872)**	**$ 953**	**$ (107,278)**	**$ -**	**-100.0%**
		MASTER TIF PROJECTS FUND						
44465601	312004	TAX INCREMENT FINANCING	$ 1,665,612	$ 1,665,612	$ 4,461,162	$ 3,368,162	$ 1,093,000	-75.5%
44465601	360000	MISCELLANEOUS REVENUES	$ -	$ -	$ -	$ -	$ -	
44465601	361000	INTEREST INCOME	$ 70,695	$ 70,695	$ 50,833	$ 50,833	$ 50,000	-1.6%
44465601	393040	NOTES RECEIVABLE	$ 525,000	$ 525,000	$ -	$ -	$ -	
TOTAL	**TIF PROJECTS REVENUE**		**$ 2,261,307**	**$ 2,261,307**	**$ 4,511,995**	**$ 3,418,995**	**$ 1,143,000**	**-74.7%**
44465601	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 760,419	$ 106,501	$ 15,000	-98.0%
44465601	438010	PRINCIPAL	$ 3,200,139	$ -	$ -	$ -	$ -	
44465601	438020	BOND INTEREST	$ -	$ -	$ -	$ -	$ -	
44465601	438022	OTHER PROJECT INTEREST	$ 152,058	$ -	$ 15,000	$ -	$ 15,000	0.0%
44465601	439090	OTHER SERVICES	$ 50,565	$ -	$ 470,000	$ -	$ 20,000	-95.7%
44465601	452000	INTERFUND TRANSFERS	$ -	$ -	$ 82,500	$ -	$ 82,500	0.0%
TOTAL	**TIF PROJECTS EXPENDITURES**		**$ 3,402,762**	**$ -**	**$ 1,327,919**	**$ 106,501**	**$ 132,500**	**-90.0%**
	MASTER TIF PROJECTS FUND NET		**$ (1,141,455)**	**$ 2,261,307**	**$ 3,184,076**	**$ 3,312,494**	**$ 1,010,500**	
		DOWNTOWN TIF BERRY II						
44465605	312007	DOWNTOWN TIF EXPANSION	$ 1,298,094	$ 1,298,094	$ 1,528,143	$ 1,528,143	$ 1,120,750	-26.7%
TOTAL	**DOWNTOWN TIF BERRY II REVENUE**		**$ 1,298,094**	**$ 1,298,094**	**$ 1,528,143**	**$ 1,528,143**	**$ 1,120,750**	**-26.7%**
44465605	438010	PRINCIPAL	$ 1,120,000	$ -	$ 1,120,000	$ 560,000	$ 1,120,000	0.0%
44465605	438030	PAYING AGENT FEES	$ 750	$ -	$ 750	$ 750	$ 750	0.0%
TOTAL	**DOWNTOWN TIF BERRY II EXPENDITURES**		**$ 1,120,750**	**$ -**	**$ 1,120,750**	**$ 560,750**	**$ 1,120,750**	**0.0%**
	DOWNTOWN TIF BERRY II NET		**$ 177,344**	**$ 1,298,094**	**$ 407,393**	**$ 967,393**	**$ -**	
		MEAD JOHNSON DISTRICT (Moved to 44485607)						
44465607	312009	MEAD JOHNSON TAX INCREMENT	$ 14,632	$ 14,632	$ 39,518	$ 39,518	$ -	-100.0%
TOTAL	**MEAD JOHNSON DISTRICT REVENUE**		**$ 14,632**	**$ 14,632**	**$ 39,518**	**$ 39,518**	**$ -**	**-100.0%**
44465606	431010	LEGAL	$ -	$ -	$ -	$ -	$ -	
44465606	438010	PRINCIPAL	$ 28,000	$ 28,000	$ -	$ -	$ -	
TOTAL	**MEAD JOHNSON DISTRICT EXPENDITURES**		**$ 28,000**	**$ 28,000**	**$ -**	**$ -**	**$ -**	
	MEAD JOHNSON DISTRICT NET		**$ (13,368)**	**$ (13,368)**	**$ 39,518**	**$ 39,518**	**$ -**	
		ECONOMIC DEVELOPMENT 2015 BOND						
44465610	312010	TAX INC EDR	$ 1,356,833	$ 1,356,833	$ 267,809	$ 267,809		-100.0%
TOTAL	**ECON. DEVELOPMENT 2015 BOND REVENUE**		**$ 1,356,833**	**$ 1,356,833**	**$ 267,809**	**$ 267,809**	**$ -**	**-100.0%**
44465610	438010	PRINCIPAL	$ 1,315,000	$ -	$ -	$ -	$ -	
44465610	438020	BOND INTEREST	$ 44,520	$ -	$ -	$ -	$ -	
44465610	438030	PAYING AGENT FEES	$ 1,000	$ 28,000	$ -	$ -	$ -	
TOTAL	**ECON. DEV. 2015 BOND EXPENDITURES**		**$ 1,360,520**	**$ 28,000**	**$ -**	**$ -**	**$ -**	
	ECONOMIC DEVELOPMENT 2015 BOND		**$ (3,687)**	**$ 1,328,833**	**$ 267,809**	**$ 267,809**	**$ -**	

Other Services

Department: Department of Metropolitan Development
Director: Kolbi Jackson

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
06502	Bond Payment - Berry Plastics II	O	$ 1,120,000	TIF	$ 1,120,000	TIF	**44465605-438010**	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 5,600,000
06502	Paying Agent Fees	O	$ 750	TIF	$ 750	TIF	**44465605--438030**	$ 750	$ 750	$ 750,000	$ 753,000
06505	Bond Payment - Mead Johnson (Principal)	O	$ 13,000	TIF	$ 52,517	TIF	**44485607-438010**	$ 52,517	$ 52,517	$ 52,517	$ 223,068
03017	Land Acquisition and Landbanking	O	$ 500,000	CAS	$ 500,000	CAS	**44375929-439050**	$ 500,000	$ 500,000	$ 500,000	$ 2,500,000
03018	Affordable Housing Trust Fund	O	$ 1,000,000	CAS	$ 1,000,000	CAS	**44375929-452000**	$ 1,000,000	$ 1,500,000	$ 1,500,000	$ 6,000,000
06506	2018 (SP Evansville LLC Project) - Scannell - Post House Parking (Principal)	O	$ 261,000	TIF	$ 271,000	TIF	**44465613-438010**	$ 283,000	$ 295,000	$ 306,000	$ 1,416,000
06506	2018 (SP Evansville LLC Project) - Scannell - Post House Parking (Interest)	O	$ 198,120	TIF	$ 187,580	TIF	**44465613-438020**	$ 176,620	$ 165,180	$ 153,280	$ 880,780
06506	Paying Agent Fees	O	$ 1,500	TIF	$ 1,500	TIF	**44465613-438030**	$ 1,500	$ 1,500	$ 1,500	$ 7,500
06507	Bond Payment - Economic Deveelopment Series 2024A -Fifth & Main Principal*	N	$ -	5MAIN	$ -	TIF	**44505615-438010**	$ 80,000	$ 170,000	$ 186,000	$ 436,000
06507	Bond Payment - Economic Deveelopment Series 2024A -Fifth & Main (Interest)*	N	$ 101,637	5MAIN	$ 1,020,000	TIF	**44505615-438020**	$ 1,020,000	$ 1,009,673	$ 994,883	$ 4,146,193
00507	Paying Agent Fees Series 2024A Fifth & Main*	N	$ 750	5MAIN	$ 750	TIF	**44505615-438030**	$ 750	$ 750	$ 750	$ 3,750
06508	Bond Payment - Economic Deveelopment Series 2024b -Fifth & Main Parking Garage (Principal)	N	$ 510,000	5MAIN	$ 470,000	CAS	**44515616-438010**	$ 495,000	$ 520,000	$ 550,000	$ 2,545,000
06508	Bond Payment - Economic Deveelopment Series 2024B -Fifth & Main Parking Garage (Interest)	N	$ 549,585	5MAIN	$ 522,630	CAS	**44515616-438020**	$ 496,259	$ 468,907	$ 440,024	$ 2,477,404
06508	Paying Agent Fees (Series 2024B Fifth & Main Parking Garage)	N	$ 750	5MAIN	$ 1,500	CAS	**44515616-438030**	$ 1,500	$ 1,500	$ 1,500	$ 6,750
	Department Total		**$ 4,257,092**		**$ 5,148,227**			**$ 5,227,896**	**$ 5,805,777**	**$ 6,556,454**	**$ 26,995,445**

CITY OF EVANSVILLE - 2026 DMD MISC. FUNDS BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
		I U MEDICAL CENTER - 2015C						
44465611	312003	TAX INCREMENT EXPANSION	$ 3,850,050	$ 3,850,050	$ 3,849,000	$ -	$ 3,837,390	-0.3%
TOTAL	**I U MEDICAL CENTER REVENUE**		**$ 3,850,050**	**$ 3,850,050**	**$ 3,849,000**	**$ -**	**$ 3,837,390**	**-0.3%**
44465611	437033	LEASE RENTAL MEDICAL 2015C	$ 639,500	$ 1,315,000	$ 639,000	$ 319,000	$ 640,000	0.2%
44465611	437034	LEASE RENTAL MEDICAL 2015D	$ 907,000	$ 44,520	$ 909,000	$ 455,000	$ 909,000	0.0%
44465611	438013	EDR BOND MEDICAL 2016A PRINC	$ 605,000	$ -	$ 650,000	$ 650,000	$ 675,000	3.8%
44465611	438014	EDR BOND MEDICAL 2016B PRINC	$ 825,000	$ -	$ 880,000	$ 435,000	$ 900,000	2.3%
44465611	438025	EDR BOND MEDICAL 2016A	$ 634,288	$ 605,000	$ 592,313	$ 303,231	$ 561,288	-5.2%
44465611	438026	EDR BONDS MEDICAL 2016B	$ 221,850	$ 825,000	$ 172,768	$ 89,538	$ 147,103	-14.9%
44465611	438030	PAYING AGENT FEES	$ 4,950	$ -	$ 5,000	$ 5,203	$ 5,000	0.0%
TOTAL	**I U MEDICAL CENTER EXPENDITURES**		**$ 3,837,588**	**$ 2,789,520**	**$ 3,848,081**	**$ 2,256,972**	**$ 3,837,390**	**-0.3%**
		I U MEDICAL CENTER NET	**$ 12,462**	**$ 1,060,531**	**$ 919**	**$ (2,256,972)**	**$ -**	
		DOWNTOWN TIF REV BOND '18 SP						
44465613	438010	PRINCIPAL	$ 123,000	$ -	$ 261,000	$ 128,000	$ 261,000	0.0%
44465613	438020	BOND INTEREST	$ 117,019	$ 4,950	$ 198,120	$ 100,340	$ 198,120	0.0%
44465613	438030	PAYING AGENT FEES	$ -	$ -	$ 1,500	$ -	$ 1,500	0.0%
TOTAL	**DT. TIF REV BOND '18 SP EXPENDITURES**		**$ 240,019**	**$ 4,950**	**$ 460,620**	**$ 228,340**	**$ 460,620**	**0.0%**
		ARENA EQUIPMENT LEASE						
44465614	444000	IMPROVEMENTS OTH THAN BUILDING	$ -	$ -	$ -	$-	$ -	
TOTAL	**ARENA EQUIPMENT LEASE EXPENDITURES**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
		EVANSVILLE BURKHARDT EDA TIF FUND						
44475612	312014	TAX INCREMENT BURKHARDT RD EDA	$ 63,452	$ 63,452	$ 159,000	$ 36,355	$ 159,000	0.0%
TOTAL	**EVANSVILLE BURKHARDT EDA TIF REVENUE**		**$ 63,452**	**$ 63,452**	**$ 159,000**	**$ 36,355**	**$ 159,000**	**0.0%**
44475612	438020	BOND INTEREST	$ -	$ 57,282	$ 157,576	$ 25,891	$ 151,800	-3.7%
4475612	438010	PRINCIPAL					$ 6,000	
44475612	438030	PAYING AGENT FEES	$ -	$ -	$ 1,200	$ -	$ 1,200	0.0%
TOTAL	**EVANS. BURKHARDT EDA TIF EXPENDITURES**		**$ -**	**$ 57,282**	**$ 158,776**	**$ 25,891**	**$ 159,000**	**0.1%**
		EVANSVILLE BURKHARDT EDA TIF FUND	**$ 63,452**	**$ 6,170**	**$ 224**	**$ 10,464**	**$ -**	**-100.0%**
		MEAD JOHNSON DISTRICT - (Previously 44465606)						
44485607	312009	MEAD JOHNSON TAX INCREMENT	$ -	$ -	$ 13,000	$ -	$ 52,517	304.0%
TOTAL	**MEAD JOHNSON DISTRICT REVENUE**		**$ -**	**$ -**	**$ 13,000**	**$ -**	**$ 52,517**	**304.0%**
44485607	438010	PRINCIPAL	$ -	$ -	$ 13,000	$ -	$ 52,517	304.0%
TOTAL	**MEAD JOHNSON DISTRICT EXPENDITURES**		**$ -**	**$ -**	**$ 13,000**	**$ -**	**$ 52,517**	**304.0%**
		MEAD JOHNSON DISTRICT NET	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
		ECONOMIC DEVELOPMENT 2024A FIFTH & MAIN						
44505615	438010	BOND PRINCIPAL						
44505615	438020	BOND INTEREST	$ -	$ -	$ 101,637	$ -	$ 101,637	0.0%
44505615	438030	PAYING AGENT FEES	$ -	$ -	$ 750	$ -	$ 750	0.0%
TOTAL	**SERIES 2024A FIFTH AND MAIN EXPEND.**		**$ -**	**$ -**	**$ 102,387**	**$ -**	**$ 102,387**	**0.0%**
		ECONOMIC DEVELOPMENT 2024B FIFTH & MAIN						
44515616	438010	PRINCIPAL	$ -	$ -	$ 510,000	$ -	$ 470,000	-7.84%
44515616	438020	BOND INTEREST	$ -	$ -	$ 549,585	$ -	$ 522,630	-4.9%
44515616	438030	PAYING AGENT FEES	$ -	$ -	$ 750	$ -	$ 1,500	100.0%
TOTAL	**SERIES 2024B FIFTH AND MAIN EXPEND.**		**$ -**	**$ -**	**$ 1,060,335**	**$ -**	**$ 994,130**	**-6.2%**

Other Services

Department: Medical School
Director: DMD/Redevelopment Commission - Kolbi Jackson

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
06000	Bond Payment - Series 2016 A Medical School (Principal)	O	$ 650,000	TIF	$ 675,000	TIF	44465611-438013	$ 710,000	$ 745,000	$ 785,000	$ 3,565,000
06000	Bond Payment - Series 2016 A Medical School (Interest)	O	$ 592,313	TIF	$ 561,288	TIF	44465611-438025	$ 526,663	$ 490,288	$ 452,038	$ 2,622,588
06001	Bond Payment - Series 2016 B Medical School (Principal)	O	$ 880,000	TIF	$ 900,000	TIF	44465611-438014	$ 925,000	$ 960,000	$ 985,000	$ 4,650,000
06001	Bond Payment - Series 2016 B Medical School (Interest)	O	$ 172,768	TIF	$ 147,103	TIF	44465611-438026	$ 120,785	$ 93,743	$ 65,758	$ 600,156
06002	Bond Payment - Series 2015 C Medical School (Lease Payment)	O	$ 639,000	TIF	$ 640,000	TIF	44465611-437033	$ 640,000	$ 641,000	$ 640,500	$ 3,200,500
06003	Bond Payment - Series 2015 D Medical School (Lease Payment)	O	$ 909,000	TIF	$ 909,000	TIF	44465611-437034	$ 909,500	$ 908,500	$ 906,500	$ 4,542,500
06004	Medical School Bonds (Paying Agent Fees)	O	$ 5,000	TIF	$ 5,000	TIF	44465611-438030	$ 5,000	$ 5,000	$ 5,000	$ 25,000
	Department Total		**$ 3,848,080**		**$ 3,837,390**			**$ 3,836,948**	**$ 3,843,530**	**$ 3,839,796**	**$ 19,205,744**

Other Services

Department: Evansville Burkhardt TIF
Director: Kolbi Jackson

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
NEW	Bond Payment - Burkhardt TIF/Oak Grove Road Project (Interest)	O	$ 379,865	TIF	$ 379,865	TIF	44475612-438020	$ 379,375	$ 377,168	$ 369,619	$ 1,885,892
NEW	Bond Payment - Burkhardt TIF/Oak Grove Road Project (Paying Agent Fees)	O	$ 1,200	TIF	$ 1,200	TIF	44475612-438030	$ 1,200	$ 1,200	$ 1,200	$ 6,000
NEW	Bond Payment - Burkhardt TIF/Oak Grove Road Project (Principal)	O	$ -		$ 6,000	TIF	4475612-438010	$ 31,000	$ 109,000	$ 206,000	$ 352,000
	Department Total		**$ 381,065**		**$ 387,065**			**$ 411,575**	**$ 487,368**	**$ 576,819**	**$ 2,243,892**

CITY OF EVANSVILLE - 2026 DMD MISC. FUNDS BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
		EVANSVILLE RED CONVENTION HOTEL						
44765609	312003	TAX INCREMENT EXPANSION	$ 1,124,939	$ 489,130	$ 1,265,000	$ 439,489	$ 1,269,825	0.4%
44765609	391000	INTERFUND TRANSFERS	$ -	$ 344,141	$ 584,000	$ 584,000	$ -	-100.0%
TOTAL	**EVANS. RED CONVENTION HOTEL REVENUE**		**$ 1,124,939**	**$ 833,271**	**$ 1,849,000**	**$ 1,023,489**	**$ 1,269,825**	**-31.3%**
44765609	437032	HOTEL LEASE RENTAL 2016A	$ 521,500	$ 520,500	$ 521,000	$ 260,500	$ 522,000	0.2%
44765609	438011	EDC BONDS HOTEL 2015A PRINC	$ 340,000	$ 355,000	$ 375,000	$ 375,000	$ 395,000	5.3%
44765609	438025	EDC BOND HOTEL 2015A INT	$ 400,250	$ 382,875	$ 364,625	$ 187,000	$ 349,325	-4.2%
44765609	438030	PAYING AGENT FEES	$ 2,511	$ 5,929	$ 3,500	$ -	$ 3,500	0.0%
TOTAL	**EVANS. RED CONVENTION HOTEL EXPENDITURE**		**$ 1,264,261**	**$ 1,264,304**	**$ 1,264,125**	**$ 822,500**	**$ 1,269,825**	**0.5%**
	EVANSVILLE RED CONVENTION HOTEL NET		**$ (139,322)**	**$ (431,033)**	**$ 584,875**	**$ 200,989**	**$ -**	**-100.0%**
		EVANSVILLE ARTS DISTRICT TAX INCREMENT						
44775606	312008	ARTS DISTRICT TAX INCREMENET	$ 1,022	$ 168	$ 101,204	$ 101,204	$ -	0.0%
TOTAL	**ARTS DISTRICT REVENUE**		$ 1,022	$ 168	$ 101,204	$ 101,204	$ -	0.0%
44775606	431050	CONTRACTUAL SERVICES	$ -	$ 4,582	$ 3,214	$ -	$ -	-100.0%
TOTAL	**ARTS DISTRICT EXPENDITURES**		**$ -**	**$ 4,582**	**$ 3,214**	**$ -**	**$ -**	**-100.0%**
	EVANSVILLE ARTS DISTRICT TAX INCREMENT NET		**$ 1,022**	**$ (4,414)**	**$ 97,990**	**$ 101,204**	**$ -**	**-100.0%**
		ARENA BOND FUND						
44797402	391000	INTERFUND TRANSFER	$ 7,085,464	$ 6,148,603	$ 7,083,500	$ 3,649,557	$ 7,082,500	0.0%
TOTAL	**ARENA BOND REVENUE**		**$ 7,085,464**	**$ 6,148,603**	**$ 7,083,500**	**$ 3,649,557**	**$ 7,082,500**	**0.0%**
44797402	437035	LEASE PAYMENT	$ 7,078,500	$ 7,080,000	$ 7,081,000	$ 3,540,000	$ 7,080,000	0.0%
44797402	438030	PAYING AGENT FEES	$ 2,000	$ -	$ 2,500	$ -	$ 2,500	0.0%
44797402	438036	IMPROVEMENT LEASE	$ -	$ (98,500)	$ -	$ -	$ -	
44797402	452000	INTERFUND TRANSFERS	$ -	$ 2,950	$ -	$ 584,000	$ -	
TOTAL	**ARENA BOND EXPENDITURES**		**$ 7,080,500**	**$ 6,984,450**	**$ 7,083,500**	**$ 4,124,000**	**$ 7,082,500**	**0.0%**
	ARENA BOND FUND NET		**$ 4,964**	**$ (835,847)**	**$ -**	**$ (474,443)**	**$ -**	
		PRO. SPORTS & CONVENTION DEV. AREA						
44853702	335240	PROFESSIONAL SPORTS & CONVENT	$ 510,189	$ 690,392	$ 525,000	$ 339,661	$ 525,000	0.0%
TOTAL	**PRO. SPORTS & CONVENTION REVENUE**		**$ 510,189**	**$ 690,392**	**$ 525,000**	**$ 339,661**	**$ 525,000**	**0.0%**
44853702	452000	INTERFUND TRANSFERS	$ 535,719	$ 528,780	$ 525,000	$ 356,138	$ 525,000	0.0%
TOTAL	**PRO. SPORTS & CONVENTION EXPENDITURES**		**$ 535,719**	**$ 528,780**	**$ 525,000**	**$ 356,138**	**$ 525,000**	**0.0%**
	PRO. SPORTS & CONVENTION DEV. AREA NET		**$ (25,530)**	**$ 161,612**	**$ -**	**$ (16,477)**	**$ -**	

Other Services

Department: Convention Hotel
Director: DMD/Redevelopment Commission - Kolbi Jackson

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
05000	Bond Payment - Series 2015 A Hotel (Principal)	O	$ 375,000	TIF	$ 395,000	TIF	44765609-438011	$ 405,000	$ 415,000	$ 435,000	$ 2,025,000
05000	Bond Payment - Series 2015 A Hotel (Interest)	O	$ 364,625	TIF	$ 349,325	TIF	44765609-438025	$ 337,325	$ 320,875	$ 299,625	$ 1,671,775
05001	Lease Payment - Series 2016 A Hotel (Lease Rental)	O	$ 521,000	TIF	$ 521,000	TIF	44765609-437032	$ 522,000	$ 521,000	$ 520,000	$ 2,605,000
05002	Bond Payment - Series 2015 A & 2016 A Hotel (Paying Agent Fee)	O	$ 3,500	TIF	$ 3,500	TIF	44765609-438030	$ 3,500	$ 3,500	$ 3,500	$ 17,500
	Department Total		**$ 1,264,125**		**$ 1,268,825**			**$ 1,267,825**	**$ 1,260,375**	**$ 1,258,125**	**$ 6,319,275**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375925	**CASINO - ARENA BOND**							
44375925	431050	CONTRACTUAL SERVICES	$ 1,948	$ 6,769	$ -	$ 3,489	$ -	
44375925	438010	PRINCIPAL	$ -	$ -	$ -	$ -	$ -	
44375925	438020	BOND INTEREST	$ -	$ -	$ -	$ -	$ -	
44375925	438030	PAYING AGENT FEES	$ 789	$ -	$ -	$ -	$ -	
44375925	445020	MOTOR EQUIPMENT	$ -	$ 42,483	$ -	$ -	$ -	
44375925	452000	INTERFUND TRANSFERS	$ 486,375	$ -	$ 698,500	$ -	$ 623,500	-10.7%
44375925	459047	UNREALIZED LOSS	$ -	$ 3,305	$ -	$ 5,089	$ -	
TOTAL		**CASINO**	**$ 489,112**	**$ 52,557**	**$ 698,500**	**$ 8,578**	**$ 623,500**	**-10.7%**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375929	**DMD/METRO DEVELOPMENT CASINO**							
44375929	439050	GRANTS AND SUBSIDIES	$ -	$ 250,000	$ 523,000	$ 125,000	$ 500,000	-4.4%
44375929	439059	GRANTS & SUBSIDIES-ECON DEV	$ 253,000	$ 4,000	$ -	$ -	$ -	
44375929	452000	INTERFUND TRANSFERS 5TH PARKING	$ -	$ -	$ -	$ -	$ 994,130	
44375929	452000	INTERFUND TRANSFERS - AFFORD.	$ 500,000	$ 500,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	0.0%
TOTAL		**DMD/METRO DEVELOPMENT**	**$ 753,000**	**$ 754,000**	**$ 1,523,000**	**$ 1,125,000**	**$ 2,494,130**	**63.8%**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375935	**ARENA CASINO**							
44375935	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ -	$ -	$ -	$ -	
44375935	437035	LEASE PAYMENT	$ -	$ 573,250	$ 949,500	$ 474,750	$ 949,500	0.0%
44375935	439090	OTHER SERVICES	$ -	$ 19,659	$ -	$ 15,341	$ -	
44375935	444000	IMPROVEMENT OTHER THAN BLDG	$ -	$ -	$ 125,000	$ -	$ -	-100.0%
44375935	445010	FURNITURE & FIXTURES	$ -	$ -	$ 20,000	$ -	$ -	
44375935	445050	OTHER MACH/EQUIPMENT	$ 24,310	$ 13,252	$ 15,000	$ -	$ 50,000	233.3%
TOTAL		**ARENA CASINO**	**$ 24,310**	**$ 606,161**	**$ 1,109,500**	**$ 490,091**	**$ 999,500**	**-9.9%**

Other Services

Department: Ford Center
Director: DMD/Redevelopment Authority - Kolbi Jackson

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
24001	Arena Equipment Lease Payment (thru 2033)	O	$ 949,500	CAS	$ 949,500	CAS	44375935-437035	$ 949,500	$ 949,500	$ 949,500	$ 4,747,500
NEW	Seal Coat Mechanical Roof		$ 60,000		$ -						
24002	Battery Backup PM	C	$ -								$ -
24003	Replace Refrigerators (3)	C	$ 15,000	CAS							$ 15,000
24004	Upgrade Security System	N	$ 50,000	CAS				$ 20,000			$ 70,000
NEW	Retrofit Down Aisle Lights	NF	$ -					$ 50,000			$ 50,000
NEW	Replace Sport Lighting	NF	$ -						$ 250,000		$ 250,000
NEW	Replace 6th Street Concourse Lighting (LED)	NF	$ -					$ 70,000			$ 70,000
NEW	Replace Kitchen Equipment	NF			$ 50,000	CAS	44375935-445050	$ 50,000			$ 100,000
24005	New House Furniture	N	$ 20,000	CAS							$ 20,000
24006	Replace 3-way valveon chilled water	N	$ 75,000	CAS							$ 75,000
NEW	Additional Barricade	NF	$ -		$ -						$ -
NEW	Replace Refigreator							$ 15,000			$ 15,000
NEW	Replace Failed UPS Devices							$ 25,000			$ 25,000
NEW	Replace LG Units ($750,000)	NF									$ -
New	Prelace LG Unit HVAC ($800,000	NF									$ -
NEW	Upgrade Bowl Lighting ($1,000,00)										$ -
			$ 1,074,500		**$ 999,500**			**$ 1,139,500**	**$ 1,199,500**	**$ 949,500**	**$ 5,397,500**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375937	**VICTORY CASINO**							
44375937	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ -	$ -	$ -	$ -	
44375937	436010	REPAIRS & MAINTENANCE	$ -	$ -	$ 35,000	$ -	$ 25,000	
44375937	439090	OTHER SERVICES	$ -	$ 14,670	$ 10,000	$ -	$ 50,000	400.0%
44375937	444000	IMPROVEMENT OTHER THAN BLDG	$ 125,401	$ 46,400	$ 160,420	$ 39,020	$ -	-100.0%
44375937	445050	OTHER MACH/EQUIPMENT	$ -	$ 13,100	$ 20,000	$ 17,197	$ -	-100.0%
TOTAL		**VICTORY CASINO**	**$ 125,401**	**$ 74,170**	**$ 225,420**	**$ 56,217**	**$ 75,000**	**-66.7%**

Other Services

Department: Victory Theater
Director: DMD/Redevelopment Authority - Kolbi Jackson

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
38007	Miscellaneous Interior Painting	O	$ 10,000.00	CAS	$ -	CAS	44375937-439090	$ 10,000.00			$ 20,000
38015	Install Security Cameras	O	$ -		$ -	CAS	44375937-445050				$ -
38017	Electric Man Lift	N	$ 20,000.00	CAS							$ 20,000
NEW	Boiler Room Exhaust Repair	NF	$ -								$ -
38018	Chiller Repairs	N	$ 20,000.00	CAS							$ 20,000
NEW	Replace Remaining Areas of Building with LED Lighting	NF	$ -					$ 10,000.00			$ 10,000
NEW	Security Fencing	NF	$ -					$ 15,000.00			$ 15,000
38019	VAV Repairs	N	$ 10,000.00	CAS							$ -
NEW	Carpet Replacement	NF	$ -		$ 50,000.00	CAS	44375937-439090	$ 50,000.00			$ 100,000
NEW	CWS/HWS Repairs	NF	$ -		$ 25,000.00	CAS	44375937-436010				$ 25,000
NEW	New Stage Curtain	NF	$ -						$ 60,000.00		$ 60,000
38019	Dressing Room Furniture	N	$ 5,000.00	CAS							$ 5,000
NEW	New Refrigerators - Freezer	NF						$ 10,000.00	$ 50,000.00		$ 60,000
	Department Total		**$ 65,000**		**$ 75,000**			**$ 95,000**	**$ 110,000**	**$ -**	**$ 335,000**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44375938	**PARKING GARAGES CASINO**							
44375938	444000	IMPROVEMENT OTHER THAN BLDG	$ 10,000	$ -	$ 275,000	$ -	$ -	-100.0%
TOTAL	**PARKING GARAGES CASINO**		**$ 10,000**	**$ -**	**$ 275,000**	**$ -**	**$ -**	**-100.0%**

CITY OF EVANSVILLE - 2026 CASINO FUND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
44377628	**INNOVATION POINT**							
44377628	436010	REPAIRS & MAINTENANCE	$ -	$ -	$ 180,000	$ 17,824	$ -	-100.0%
TOTAL	**INNOVATION POINT**		**$ -**	**$ -**	**$ 180,000**	**$ 17,824**	**$ -**	**-100.0%**
TOTAL	**CASINO GAMING**		**$ 20,499,908**	**$ 10,286,368**	**$ 21,742,765**	**$ 12,380,617**	**$ 31,573,019**	**45.2%**

CITY OF EVANSVILLE - 2026 REDEVELOPMENT 2024 BOND BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
REDEVELOPMENT BONDS				$ -				
44492101	311000	PROPERTY TAX	$ -	$ -	$ -	$ 401,781	$ 680,400	
44492101	335010	FINANCIAL INSTITUTION TAX	$ -	$ -	$ -	$ 1,778	$ 3,010	
44492101	335020	AUTO EXCISE TAX	$ -	$ -	$ -	$ 16,816	$ 28,480	
44492101	335070	COMMERCIAL VEHICLE TAX	$ -	$ -	$ -	$ 2,504	$ 4,235	
TOTAL	**REDEVELOPMENT BOND 20224 REVENUE**		$ -	$ -	$ -	$ 422,879	$ 716,125	
44492101	438010	PRINCIPAL	$ -	$ -	$ -	$ 165,000	$ 375,000	
44492101	438020	BOND INTEREST	$ -	$ -	$ -	$ 189,381	$ 331,125	
44492101	438030	PAYING AGENT FEES	$ -	$ -	$ -	$ -	$ 10,000	
TOTAL	**REDEVELOPMENT BOND 20224 EXPENSE**		$ -	$ -	$ -	$ 354,381	$ 716,125	
	REDEVELOPMENT BOND 20224 NET		**$ -**	**$ -**	**$ -**	**$ 68,498**	**$ -**	



People: $23,011,213

Operating: $92,442,67

Capital: $0

$115.4M

Evansville Water

The Evansville Water and Sewer Utility (EWSU) provides high-quality, safe and dependable water and sewer services to more than 63,000 customers in Vanderburgh County and parts of Gibson, Posey and Warrick counties. The Utility also manages the City's street sweeping and trash and recycling contracts. EWSU meets or exceeds all State and Federal Safe Drinking Water Act standards while protecting land and water resources for future generations.

SERVICE OUTCOMES

2024	2025
	As of Aug 2025 Repaired or Replaced 176 Main Breaks
65,000 Total Customers	More than 60,000 Customer Service Interactions through phone and email
	8 Active Construction Projects totaling $20.9 million



2026 GOALS & OPPORTUNITIES

BEGIN CONSTRUCTION ON BEE SLOUGH

BEGIN CONSTRUCTION ON A GROUND WATER PLANT

CITY OF EVANSVILLE - 2026 WATER UTILITY BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
61019001		**WATER ADMINISTRATION**						
61019001	346011	RESIDENTIAL WATER SALES	$ 22,774,711	$ 24,149,350	$ 25,596,430	$ 13,560,758	$ 26,320,890	2.8%
61019001	346013	WATER FEES COMMERCIAL	$ 10,478,651	$ 11,263,565	$ 11,784,540	$ 6,650,146	$ 12,606,160	7.0%
61019001	346014	WATER FEES PUBLIC AUTHORITY	$ 1,722,273	$ 1,565,696	$ 1,672,290	$ 889,789	$ 1,747,650	4.5%
61019001	346050	SEWER JOINT COSTS	$ 14,575,416	$ 15,792,063	$ 13,894,004	$ 9,430,574	$ 16,847,167	21.3%
61019001	346090	CONT FOR EXT SVRC - TAPS	$ 96,510	$ 87,132	$ 120,000	$ 39,258	$ 120,000	0.0%
61019001	346100	RENTAL INCOME	$ 2,250	$ -	$ 2,250	$ -	$ 2,250	0.0%
61019001	346120	RECONNECTION FEES	$ 391,781	$ 410,941	$ 415,000	$ 225,411	$ 415,000	0.0%
61019001	346130	SPLIT SERVICE & FIREPLUGS	$ 5,553	$ 12,450	$ 5,300	$ 4,030	$ 5,300	0.0%
61019001	346131	INDUSTRIAL WATER SALES	$ 7,046,039	$ 6,737,907	$ 7,381,050	$ 3,753,326	$ 7,760,670	5.1%
61019001	346140	NON OPERATING INCOME	$ 8,873	$ 8,037	$ 140,000	$ 15,425	$ 140,000	0.0%
61019001	346150	LABORATORY TESTING	$ 3,310	$ 4,660	$ 24,000	$ 4,110	$ 24,000	0.0%
61019001	346180	LINE EXTENSION/INSPECT FEES	$ 5,300	$ 4,100	$ 7,650	$ 1,300	$ 7,650	0.0%
61019001	346210	FIRE PROTECT SURCHARGE CITY	$ 4,339,035	$ 4,655,546	$ 4,979,550	$ 2,888,227	$ 5,136,070	3.1%
61019001	346211	FIRE PROTECT SURCHG OUTSIDCITY	$ 1,887,381	$ 2,016,731	$ 2,155,550	$ 1,250,373	$ 2,241,730	4.0%
61019001	346213	FIRE PROTECTION LATE FEES	$ 25,877	$ 29,135	$ 25,000	$ 21,147	$ 25,000	0.0%
61019001	346500	PRIVATE FIRE PROTECT FLAT CHG	$ 889,083	$ 1,176,093	$ 995,720	$ 904,465	$ 1,550,000	55.7%
61019001	346700	LINE CHLORINATION/INSPECTION	$ 1,399	$ 169,350	$ 1,600	$ 1	$ 1,600	0.0%
61019001	346710	WATER LATE FEES	$ 185,819	$ 205,421	$ 192,000	$ 123,083	$ 210,000	9.4%
61019001	346720	SOLAR RENEW ENERGY CERTIFICATE	$ 1,145	$ 744	$ 2,400	$ 162	$ 2,400	0.0%
61019001	360000	MISCELLANEOUS REVENUE	$ 135,793	$ 128,327	$ 120,000	$ 62,333	$ 120,000	0.0%
61019001	361000	INTEREST INCOME	$ 983,174	$ 1,495,651	$ 1,400,000	$ 561,008	$ 1,100,000	-21.4%
61019001	391000	INTERFUND TRANSFERS	$ 1,848	$ 792	$ -	$ -	$ -	
61019001	399002	REIMBURSEMENTS	$ 1,023,509	$ 3,310,110	$ 500,000	$ 3,498,051	$ 521,530	4.3%
61019001	399014	WATER SALES TAX	$ 2,858,697	$ 3,049,979	$ 3,214,040	$ 1,821,066	$ 3,348,670	4.2%
61019001	399015	SEWER TAP IN FEES		$ 500		$ -		
TOTAL	**WATER ADMINISTRATION REVENUE**		**$ 69,443,427**	**$ 76,274,280**	**$ 74,628,374**	**$ 45,704,043**	**$ 80,253,737**	7.5%
61019001	411011	DEPARTMENT HEAD	$ 122,585	$ 162,881	$ 183,944	$ 112,920	$ 204,818	11.3%
61019001	411012	DEPARTMENT HEAD ASSISTANT	$ -	$ 46,376	$ 822,696	$ 307,709	$ 1,028,258	25.0%
61019001	411013	FULL TIME SALARIES	$ 2,441,824	$ 3,032,598	$ 3,903,358	$ 2,291,656	$ 4,731,865	21.2%
61019001	411015	BOARD MEMBER	$ 8,768	$ 10,500	$ 10,000	$ 5,833	$ 10,000	0.0%
61019001	411400	TEMPORARY SALARIES	$ -	$ -	$ 12,000	$ -	$ 12,000	0.0%
61019001	411500	OTHER	$ -	$ -	$ 242,257	$ -	$ 242,257	0.0%
61019001	411600	OVERTIME	$ 10,771	$ 42,196	$ 10,000	$ 11,088	$ 10,000	0.0%
61019001	413010	SOCIAL SECURITY	$ 194,782	$ 248,024	$ 376,380	$ 201,665	$ 476,534	26.6%
61019001	413030	PUBLIC EMP RETIREMENT	$ 358,182	$ 442,142	$ 698,640	$ 375,109	$ 847,022	21.2%
61019001	413040	UNEMPLOYMENT	$ 3,225	$ 6,450	$ 7,320	$ 7,320	$ 11,403	55.8%
61019001	413050	HEALTH INSURANCE	$ 895,485	$ 1,151,041	$ 1,432,280	$ 816,435	$ 1,436,400	0.3%
61019001	413060	LIFE INSURANCE	$ 6,400	$ 7,503	$ 11,956	$ 5,893	$ 12,348	3.3%
61019001	413080	TEAMSTER SCHOLARSHIP	$ 1,395	$ 1,179	$ 1,430	$ 800	$ 1,430	0.0%
61019001	418401	PREMIUM PAY PUBL SECTOR EMPLEE	$ 212,000	$ -	$ -	$ -	$ -	
61019001	418413	SOCIAL SECURITY TAXES	$ 16,117	$ -	$ -	$ -	$ -	
		Total Wages and Benefits	$ 4,271,534	$ 5,150,890	$ 7,712,261	$ 4,136,428	$ 9,024,335	17.0%
61019001	421050	OFFICE SUPPLIES	$ 9,409	$ 9,080	$ 8,145	$ 6,163	$ 10,000	22.8%
61019001	422012	FUEL AND OIL	$ -	$ -	$ -	$ -	$ 40,000	
61019001	422026	VEHICLE M & R	$ -	$ -	$ -	$ -	$ 4,500	
61019001	429000	OTHER SUPPLIES	$ -	$ 2,712	$ 750	$ 2,016	$ 1,000	33.3%
61019001	429000	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ 10,000	
		Total Supplies	$ 9,409	$ 11,792	$ 8,895	$ 8,179	$ 65,500	636.4%
61019001	431010	LEGAL	$ 142,855	$ 241,940	$ 170,000	$ 35,691	$ 170,000	0.0%
61019001	431050	CONTRACTUAL SERVICES	$ 1,238,565	$ 1,186,095	$ 1,236,000	$ 610,176	$ 1,236,000	0.0%
61019001	431062	ACCOUNTING	$ 205,586	$ 228,653	$ 145,000	$ 56,796	$ 170,000	17.2%
61019001	431064	OTHER CONTRACTUAL SERVICES	$ 102,918	$ 365,850	$ 87,145	$ 142,012	$ 93,000	6.7%
61019001	431072	INVESTMENT SERVICES	$ -	$ -	$ -	$ -	$ 60,000	
61019001	432020	POSTAGE	$ 367,257	$ 377,361	$ 320,643	$ 244,048	$ 385,000	20.1%
61019001	432030	TRAVEL	$ 5,263	$ 3,086	$ 20,000	$ 4,723	$ 20,000	0.0%
61019001	432040	TELEPHONE	$ 1,522	$ -	$ -	$ -	$ -	
61019001	433010	PRINTING & ADVERTISING	$ 273,462	$ 258,371	$ 281,570	$ 47,012	$ 281,570	0.0%
61019001	434010	WORKMEN'S COMPENSATION	$ 36,146	$ 7,279	$ 7,279	$ 5,459	$ 7,279	0.0%
61019001	434020	LIABILITY INSURANCE	$ 405,599	$ 404,736	$ 443,010	$ 317,257	$ 458,520	3.5%
61019001	437030	OFFICE SPACE RENTAL	$ 245,353	$ 239,871	$ 250,000	$ 196,217	$ 300,000	20.0%
61019001	437035	LEASE PAYMENT	$ 297,801	$ 382,299	$ 378,853	$ 254,704	$ 479,900	26.7%
61019001	439010	REFUNDS AWARDS INDEMNITIES	$ 115,422	$ 349,256	$ -	$ 53,574	$ -	
61019001	439031	SUBSCRIPTIONS/DUES	$ 60,134	$ 20,880	$ 35,200	$ 31,395	$ 35,200	0.0%
61019001	439091	EDUCATION	$ 1,850	$ 14,285	$ 30,000	$ 3,860	$ 40,000	33.3%
61019001	439096	GEN FUND ADMIN SERVICE	$ 70,000	$ 140,000	$ 140,000	$ 70,000	$ 140,000	0.0%
61019001	439097	PERMIT/NPDES	$ 69,320	$ 68,508	$ 68,000	$ 68,508	$ 68,000	0.0%
		Total Services	$ 3,639,053	$ 4,288,470	$ 3,612,700	$ 2,141,432	$ 3,944,469	9.2%

CITY OF EVANSVILLE - 2026 WATER UTILITY BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
61019001	451010	AUDIT	$ 21,483	$ 39,528	$ 60,000	$ -	$ 50,000	-16.7%
61019001	452000	INTERFUND TRANSFERS	$ 19,975,832	$ 27,021,961	$ 28,380,835	$ 17,869,197	$ 11,681,181	-58.8%
61019001	452001	TRANSFER BOND PAYMENT	$ -	$ -	$ -	$ -	$ 11,812,560	
61019001	452002	TRANSFER INTEREST PAYMENT	$ -	$ -	$ -	$ -	$ 9,963,034	
61019001	452003	TRANSFER DEPT SRV TRUE UP	$ -	$ -	$ -	$ -	$ 1,248,664	
61019001	459000	UB SALES TAX	$ 2,854,799	$ -	$ 3,214,040	$ 1,771,599	$ 3,348,670	4.2%
61019001	459001	UTILITY GROSS RECEIPTS TAX	$ 9,102	$ 3,051,472	$ -		$ -	
61019001	459030	MISCELLANEOUS EXPENSE	$ 500	$ -	$ -	$ -	$ -	
61019001	459037	IN LIEU OF TAXES	$ 4,105,001	$ 4,445,000	$ 4,700,000	$ 3,525,000	$ 5,193,750	10.5%
		Total Debt and Other	$ 26,966,717	$ 34,557,961	$ 36,354,875	$ 23,165,796	$ 43,297,859	19.1%
TOTAL	**WATER ADMINISTRATION EXPENDITURES**		**$ 34,886,713**	**$ 44,009,113**	**$ 47,688,731**	**$ 29,451,835**	**$ 56,332,163**	**18.1%**
61019002	**WATER FILTER PLANT**							
61019002	411012	DEPARTMENT HEAD ASSISTANT	$ 90,133	$ 128,260	$ 101,474	$ 63,218	$ 106,159	4.6%
61019002	411013	FULL TIME SALARIES	$ 1,118,692	$ 1,310,120	$ 1,373,056	$ 796,713	$ 1,289,718	-6.1%
61019002	411500	OTHER	$ 21,054	$ 26,441	$ 73,968	$ 23,356	$ 73,968	0.0%
61019002	411600	OVERTIME	$ 86,195	$ 117,684	$ 98,307	$ 71,371	$ 98,307	0.0%
61019002	413010	SOCIAL SECURITY	$ 99,762	$ 120,104	$ 112,802	$ 72,592	$ 119,964	6.3%
61019002	413030	PUBLIC EMP RETIREMENT	$ 186,729	$ 216,172	$ 209,383	$ 135,393	$ 198,214	-5.3%
61019002	413040	UNEMPLOYMENT	$ 1,875	$ 3,200	$ 3,120	$ 3,120	$ 4,706	50.8%
61019002	413050	HEALTH INSURANCE	$ 426,001	$ 493,586	$ 610,480	$ 271,089	$ 592,800	-2.9%
61019002	413060	LIFE INSURANCE	$ 874	$ 944	$ 5,096	$ 522	$ 5,096	0.0%
61019002	413080	TEAMSTER SCHOLARSHIP	$ 2,003	$ 2,421	$ 2,600	$ 1,459	$ 2,600	0.0%
		Total Wages and Benefits	$ 2,033,318	$ 2,418,932	$ 2,590,286	$ 1,438,834	$ 2,491,532	-3.8%
61019002	421050	OFFICE SUPPLIES	$ 6,682	$ 4,403	$ 7,500	$ 3,193	$ 7,500	0.0%
61019002	421052	SHIPPING	$ 2,383	$ 3,578	$ 1,000	$ -	$ 1,000	0.0%
61019002	422012	FUEL AND OIL	$ 15,846	$ 18,966	$ 30,000	$ 6,960	$ 25,000	-16.7%
61019002	422026	VEHICLE M & R	$ 2,781	$ 646	$ 4,800	$ 731	$ 4,800	0.0%
61019002	422035	CHEMICALS	$ 2,184,628	$ 2,486,304	$ 2,500,000	$ 1,380,766	$ 3,000,000	20.0%
61019002	423021	LAB SUPPLIES	$ 186,327	$ 179,414	$ -	$ -	$ -	
61019002	423027	THIRD PARTY LAB	$ 36,611	$ 28,023	$ -	$ (236)	$ -	
61019002	423029	PLANT EQUIPMENT & SUPPLIES EXP	$ 6,209	$ 9,278	$ 9,500	$ 4,208	$ 9,500	0.0%
61019002	423031	OTHER MISC EQUIPMENT/TOOLS	$ 10,716	$ 19,378	$ 20,000	$ 10,009	$ 20,000	0.0%
61019002	429000	LAB OTHER SUPPLIES	$ 926	$ 2,177	$ -	$ -	$ -	
61019002	429008	SAFETY SUPPLIES	$ 2,337	$ 2,697	$ 5,000	$ 2,761	$ 5,000	0.0%
		Total Supplies	$ 2,455,446	$ 2,754,864	$ 2,577,800	$ 1,408,392	$ 3,072,800	19.2%
61019002	431050	CONTRACTUAL SERVICES	$ 34,138	$ 219,410	$ 255,000	$ 144,231	$ 255,000	0.0%
61019002	431058	UNIFORM CLEANING SVCS	$ 7,675	$ 7,215	$ 12,500	$ 4,208	$ 12,500	0.0%
61019002	431064	OTHER CONTRACTUAL SERVICES	$ 18,084	$ 16,860	$ 20,300	$ 2,182	$ 20,300	0.0%
61019002	431065	SECURITY	$ 28,222	$ 26,246	$ 27,030	$ 16,729	$ 30,000	11.0%
61019002	431066	TRASH REMOVAL	$ 450	$ 1,789	$ 1,300	$ 593	$ 1,300	0.0%
61019002	431085	LAB OTHER CONTRACTUAL SERVICES	$ 24,852	$ 40,845	$ -	$ -	$ -	
61019002	432025	LAB TRAVEL	$ 13,332	$ 5,895	$ -	$ -	$ -	
61019002	432030	TRAVEL	$ 1,513	$ 1,983	$ 10,000	$ 1,539	$ 10,000	0.0%
61019002	434010	WORKMEN'S COMPENSATION	$ 29,114	$ 41,027	$ 41,027	$ 30,770	$ 41,027	0.0%
61019002	435001	PLANT ELECTRICITY	$ 962,512	$ 831,832	$ 900,000	$ 561,825	$ 1,300,000	44.4%
61019002	435002	PLANT NATURAL GAS	$ 99,300	$ 38,313	$ 200,000	$ 66,882	$ 200,000	0.0%
61019002	435010	ELECTRIC SERVICES	$ 348,266	$ 425,012	$ 400,000	$ 206,613	$ 580,000	45.0%
61019002	436011	FACILITY MAINTENANCE	$ 26,263	$ 25,359	$ 100,000	$ 24,474	$ 50,000	-50.0%
61019002	436013	TREATMENT FAC M&R CONTRACTOR	$ 132,914	$ 176,523	$ 260,000	$ 112,263	$ 230,000	-11.5%
61019002	436020	EQUIPMENT REPAIR/MAINT	$ 80,685	$ 75,735	$ 100,000	$ 15,958	$ 100,000	0.0%
61019002	436022	TREATMENT EQUIP M&R CONT	$ 212,558	$ 183,593	$ 200,000	$ 70,788	$ 200,000	0.0%
61019002	436023	SOURCE EQUIPMENT M&R	$ -	$ 106	$ 5,500	$ -	$ 5,500	0.0%
61019002	436024	SOURCE EQUIPMENT M&R CONT	$ 929,796	$ 585,234	$ 950,000	$ 224,672	$ 950,000	0.0%
61019002	439091	EDUCATION	$ 5,610	$ 22,011	$ 24,000	$ 4,723	$ 24,000	0.0%
61019002	439100	LAB EDUCATION	$ 2,485	$ 8,675	$ -	$ -	$ -	
		Total Services	$ 2,957,769	$ 2,733,663	$ 3,506,657	$ 1,488,450	$ 4,009,627	14.3%
TOTAL	**WATER FILTER PLANT EXPENDITURES**		**$ 7,446,533**	**$ 7,907,459**	**$ 8,674,743**	**$ 4,335,676**	**$ 9,573,959**	10.4%

CITY OF EVANSVILLE - 2026 WATER UTILITY BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
61019003	**WATER DISTRIBUTION PLANT**							
61019003	411013	FULL TIME SALARIES	$ 1,531,297	$ 1,657,995	$ 1,793,390	$ 1,061,048	$ 2,002,613	11.7%
61019003	411500	OTHER	$ 162	$ -	$ 15,000	$ -	$ 15,000	0.0%
61019003	411600	OVERTIME	$ 216,460	$ 318,404	$ 264,000	$ 209,612	$ 264,000	0.0%
61019003	413010	SOCIAL SECURITY	$ 133,166	$ 150,684	$ 137,194	$ 96,788	$ 174,544	27.2%
61019003	413030	PUBLIC EMP RETIREMENT	$ 247,957	$ 276,361	$ 254,661	$ 177,186	$ 284,371	11.7%
61019003	413040	UNEMPLOYMENT	$ 2,400	$ 3,950	$ 3,840	$ 3,840	$ 5,792	50.8%
61019003	413050	HEALTH INSURANCE	$ 637,139	$ 735,531	$ 751,360	$ 480,458	$ 729,600	-2.9%
61019003	413060	LIFE INSURANCE	$ 767	$ 736	$ 6,272	$ 522	$ 6,272	0.0%
61019003	413080	TEAMSTER SCHOLARSHIP	$ 3,310	$ 3,473	$ 4,640	$ 2,036	$ 4,640	0.0%
		Total Wages and Benefits	$ 2,772,658	$ 3,147,134	$ 3,230,357	$ 2,031,490	$ 3,486,832	7.9%
61019003	421050	OFFICE SUPPLIES	$ 8,108	$ 9,394	$ 10,000	$ 2,664	$ 10,000	0.0%
61019003	422012	FUEL AND OIL	$ 138,651	$ 159,426	$ 164,450	$ 67,994	$ 164,450	0.0%
61019003	422020	GARAGE AND MOTOR	$ 21,045	$ 19,179	$ 30,000	$ 8,602	$ 30,000	0.0%
61019003	422026	VEHICLE M & R	$ 43,332	$ 34,806	$ 50,000	$ 21,951	$ 50,000	0.0%
61019003	422027	HEAVY EQUIPMENT M & R	$ 2,584	$ 809	$ 10,000	$ 3,500	$ 10,000	0.0%
61019003	423013	MISC RESTORATION	$ 60,954	$ 27,228	$ 68,000	$ 16,096	$ 68,000	0.0%
61019003	423015	STONE	$ 183,070	$ 222,227	$ 199,200	$ 142,397	$ 199,200	0.0%
61019003	423016	FLOWABLE FILL	$ 32,558	$ 28,885	$ 80,000	$ 27,969	$ 80,000	0.0%
61019003	423017	PAVEMENT	$ 864,835	$ 836,261	$ 825,000	$ 539,631	$ 825,000	0.0%
61019003	423018	CONCRETE	$ 228,619	$ 200,241	$ 204,000	$ 171,118	$ 204,000	0.0%
61019003	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 17,314	$ 13,947	$ 15,000	$ 10,552	$ 15,000	0.0%
61019003	423125	OTHER MATERIALS	$ 20,122	$ 22,792	$ 24,000	$ 9,986	$ 24,000	0.0%
61019003	423126	SERVICE PIPING	$ 147,972	$ 121,195	$ 121,900	$ 45,005	$ 121,900	0.0%
61019003	423127	MAIN PIPING	$ 173,757	$ 255,477	$ 310,500	$ 122,167	$ 310,500	0.0%
61019003	429000	OTHER SUPPLIES	$ 14,300	$ 15,470	$ 15,000	$ 6,413	$ 15,000	0.0%
61019003	429008	SAFETY SUPPLIES	$ 8,355	$ 9,681	$ 15,000	$ 4,659	$ 15,000	0.0%
		Total Supplies	$ 1,965,576	$ 1,977,018	$ 2,142,050	$ 1,200,702	$ 2,142,050	0.0%
61019003	431050	CONTRACTUAL SERVICES	$ 11,965	$ 12,891	$ 16,175	$ 11,570	$ 16,175	0.0%
61019003	431058	UNIFORM CLEANING SVCS	$ 1,913	$ 2,051	$ 2,000	$ 1,207	$ 2,000	0.0%
61019003	431064	OTHER CONTRACTUAL SERVICES	$ 252,461	$ 196,531	$ 380,595	$ 18,003	$ 380,595	0.0%
61019003	431066	TRASH REMOVAL	$ 2,255	$ 5,134	$ 3,250	$ 1,557	$ 3,250	0.0%
61019003	431069	GROUNDS	$ 7,800	$ 8,580	$ 8,000	$ 3,900	$ 8,000	0.0%
61019003	431070	IUPPS	$ 20,261	$ 18,485	$ 20,000	$ 8,173	$ 20,000	0.0%
61019003	432030	TRAVEL	$ 4,321	$ 1,932	$ 5,000	$ 1,712	$ 5,000	0.0%
61019003	434010	WORKMEN'S COMPENSATION	$ 36,089	$ 49,737	$ 49,737	$ 37,303	$ 49,737	0.0%
61019003	435001	PLANT ELECTRICITY	$ 12,293	$ 9,914	$ 15,000	$ 4,284	$ 15,000	0.0%
61019003	435002	PLANT NATURAL GAS	$ 8,626	$ 9,240	$ 10,000	$ 8,445	$ 10,000	0.0%
61019003	436011	FACILITY MAINTENANCE	$ 47,356	$ 49,436	$ 72,000	$ 10,251	$ 72,000	0.0%
61019003	436055	SYSTEM MAINTENANCE	$ 209,315	$ 54,018	$ 110,000	$ -	$ 110,000	0.0%
61019003	437020	EQUIPMENT RENTAL	$ -	$ -	$ 5,000	$ -	$ 5,000	0.0%
61019003	439091	EDUCATION	$ 1,821	$ 2,837	$ 5,000	$ 330	$ 5,000	0.0%
		Total Services	$ 616,476	$ 420,786	$ 701,757	$ 106,735	$ 701,757	0.0%
TOTAL	**WATER DISTRIBUTION PLANT EXPENDITURES**		**$ 5,354,710**	**$ 5,544,938**	**$ 6,074,164**	**$ 3,338,927**	**$ 6,330,639**	**4.2%**

CITY OF EVANSVILLE - 2026 WATER UTILITY BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
61019004	**WATER METER**							
61019004	411013	FULL TIME SALARIES	$ 1,327,843	$ 1,351,600	$ 1,470,276	$ 903,781	$ 1,639,576	11.5%
61019004	411500	OTHER	$ 17,815	$ 12,441	$ 9,555	$ 2,663	$ 9,555	0.0%
61019004	411600	OVERTIME	$ 113,715	$ 121,062	$ 95,000	$ 92,055	$ 95,000	0.0%
61019004	413010	SOCIAL SECURITY	$ 111,411	$ 113,401	$ 112,476	$ 76,152	$ 133,426	18.6%
61019004	413030	PUBLIC EMP RETIREMENT	$ 197,747	$ 197,712	$ 208,779	$ 130,530	$ 232,820	11.5%
61019004	413040	UNEMPLOYMENT	$ 2,025	$ 3,200	$ 3,240	$ 3,240	$ 4,887	50.8%
61019004	413050	HEALTH INSURANCE	$ 593,337	$ 611,051	$ 633,960	$ 366,059	$ 615,600	-2.9%
61019004	413060	LIFE INSURANCE	$ 587	$ 571	$ 5,292	$ 391	$ 5,292	0.0%
61019004	413080	TEAMSTER SCHOLARSHIP	$ 3,013	$ 2,837	$ 4,120	$ 1,652	$ 4,120	0.0%
		Total Wages and Benefits	$ 2,367,493	$ 2,413,876	$ 2,542,698	$ 1,576,522	$ 2,740,276	7.8%
61019004	421050	OFFICE SUPPLIES	$ 1,191	$ 515	$ 1,500	$ 580	$ 1,500	0.0%
61019004	422012	FUEL AND OIL	$ 81,065	$ 85,150	$ 85,000	$ 39,935	$ 85,000	0.0%
61019004	422020	GARAGE AND MOTOR	$ 20	$ -	$ -	$ -	$ -	
61019004	422026	VEHICLE M & R	$ 7,372	$ 2,482	$ 9,600	$ 782	$ 9,600	0.0%
61019004	423125	OTHER MATERIALS	$ 9,142	$ 7,115	$ 12,200	$ 1,975	$ 12,200	0.0%
61019004	429000	OTHER SUPPLIES	$ 11,439	$ 5,138	$ 11,400	$ 2,824	$ 11,400	0.0%
		Total Supplies	$ 110,229	$ 100,400	$ 119,700	$ 46,096	$ 119,700	0.0%
61019004	431056	MAINTENANCE OF EQUIPMENT	$ 746	$ 69	$ 5,000	$ -	$ 5,000	0.0%
61019004	431064	OTHER CONTRACTUAL SERVICES	$ 28,763	$ 47,437	$ 46,418	$ 24,666	$ 46,418	0.0%
61019004	431067	RESIDENTIAL METER M&R	$ 18,338	$ 17,557	$ 94,000	$ 4,773	$ 94,000	0.0%
61019004	431068	INDUSTRIAL METER M&R	$ 11,441	$ 22,636	$ 65,000	$ 3,435	$ 65,000	0.0%
61019004	431071	METER TESTING	$ 15,345	$ 14,460	$ 25,000	$ -	$ 25,000	0.0%
61019004	432030	TRAVEL	$ 2,369	$ 1,659	$ 10,000	$ -	$ 10,000	0.0%
61019004	434010	WORKMEN'S COMPENSATION	$ 27,103	$ 37,520	$ 37,520	$ 28,140	$ 37,520	0.0%
61019004	436020	EQUIPMENT REPAIR/MAINT	$ 2,300	$ 7,348	$ 15,000	$ 570	$ 15,000	0.0%
		Total Services	$ 106,405	$ 148,686	$ 297,938	$ 61,584	$ 297,938	0.0%
TOTAL	**WATER METER EXPENDITURES**		**$ 2,584,127**	**$ 2,662,962**	**$ 2,960,336**	**$ 1,684,202**	**$ 3,157,914**	**6.7%**

61019005	**WATER OPERATIONS SUPPORT**							
61019005	411013	FULL TIME SALARIES	$ 1,043,382	$ 929,410	$ 587,156	$ 366,527	$ 671,408	14.3%
61019005	411500	OTHER	$ -	$ 1,918	$ 2,060	$ -	$ 2,060	0.0%
61019005	411600	OVERTIME	$ 38,399	$ 76,884	$ 126,000	$ 48,466	$ 126,000	0.0%
61019005	413010	SOCIAL SECURITY	$ 81,132	$ 75,803	$ 44,917	$ 31,577	$ 61,160	36.2%
61019005	413030	PUBLIC EMP RETIREMENT	$ 148,109	$ 143,262	$ 83,376	$ 58,929	$ 95,340	14.3%
61019005	413040	UNEMPLOYMENT	$ 1,425	$ 1,300	$ 1,200	$ 1,200	$ 1,810	50.8%
61019005	413050	HEALTH INSURANCE	$ 390,837	$ 392,836	$ 234,800	$ 143,634	$ 228,000	-2.9%
61019005	413060	LIFE INSURANCE	$ 1,615	$ 1,240	$ 1,960	$ 144	$ 1,960	0.0%
61019005	413080	TEAMSTER SCHOLARSHIP	$ 1,112	$ 1,165	$ 1,170	$ 698	$ 1,170	0.0%
		Total Wages and Benefits	$ 1,706,011	$ 1,623,818	$ 1,082,639	$ 651,174	$ 1,188,908	9.8%
61019005	421050	OFFICE SUPPLIES	$ 3,365	$ 2,219	$ 3,000	$ 1,146	$ 3,000	0.0%
61019005	422012	FUEL AND OIL	$ 35,026	$ 47,072	$ 33,000	$ 20,283	$ 33,000	0.0%
61019005	422020	GARAGE AND MOTOR	$ 1,491	$ 1,776	$ 2,000	$ 885	$ 2,000	0.0%
61019005	422026	VEHICLE M & R	$ 3,335	$ 3,613	$ 2,500	$ 3,355	$ 5,000	100.0%
61019005	423020	REPAIR PARTS	$ 1,113	$ -	$ 7,500	$ -	$ 7,500	0.0%
61019005	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 19,659	$ 10,462	$ 60,000	$ 3,779	$ 60,000	0.0%
61019005	429000	OTHER SUPPLIES	$ 13,391	$ 3,154	$ 15,000	$ 2,682	$ 15,000	0.0%
61019005	429001	UNIFORMS & ACCESSORIES	$ 3,051	$ 378	$ 7,000	$ 426	$ 7,000	0.0%
61019005	429008	SAFETY SUPPLIES	$ 5,102	$ 1,436	$ 7,500	$ 2,758	$ 7,500	0.0%
		Total Supplies	$ 85,533	$ 70,110	$ 137,500	$ 35,314	$ 140,000	1.8%
61019005	431050	CONTRACTUAL SERVICES	$ 949,919	$ 646,432	$ 600,000	$ 296,820	$ 700,000	16.7%
61019005	431064	OTHER CONTRACTUAL SERVICES	$ 296,331	$ 29,219	$ 10,000	$ 2,444	$ 10,000	0.0%
61019005	432020	POSTAGE	$ -	$ 250	$ 500	$ -	$ 500	0.0%
61019005	432030	TRAVEL EXPENSE	$ 3,464	$ 505	$ 5,000	$ -	$ 5,000	0.0%
61019005	434010	WORKMEN'S COMPENSATION	$ 23,958	$ 32,858	$ 32,858	$ 24,644	$ 32,858	0.0%
61019005	436020	EQUIPMENT REPAIR/MAINT	$ 44,949	$ 42,330	$ 75,000	$ 16,045	$ 75,000	0.0%
61019005	439091	EDUCATION	$ 11,874	$ 11,524	$ 15,000	$ -	$ 15,000	0.0%
		Total Services	$ 1,330,495	$ 763,118	$ 738,358	$ 339,953	$ 838,358	13.5%
TOTAL	**WATER OPERATIONS SUPPORT EXPENDITURES**		**$ 3,122,039**	**$ 2,457,046**	**$ 1,958,497**	**$ 1,026,441**	**$ 2,167,266**	**10.7%**

CITY OF EVANSVILLE - 2026 WATER UTILITY BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
61019012	**WATER PROGRAM MANAGEMENT**							
61019012	411013	FULL TIME SALARIES	$ 727,790	$ 700,293	$ 1,268,712	$ 586,359	$ 1,466,288	15.6%
61019012	411400	TEMPORARY SALARIES	$ 12,324	$ 19,239	$ 54,000	$ -	$ 55,000	1.9%
61019012	411500	OTHER	$ -	$ -	$ 2,060	$ -	$ 2,060	0.0%
61019012	413010	SOCIAL SECURITY	$ 54,732	$ 54,090	$ 97,056	$ 43,084	$ 116,536	20.1%
61019012	413030	PUBLIC EMP RETIREMENT	$ 98,619	$ 96,537	$ 180,157	$ 81,883	$ 208,213	15.6%
61019012	413040	UNEMPLOYMENT	$ 750	$ 2,500	$ 1,920	$ 1,920	$ 2,715	41.4%
61019012	413050	HEALTH INSURANCE	$ 189,927	$ 209,200	$ 375,680	$ 182,590	$ 342,000	-9.0%
61019012	413060	LIFE INSURANCE	$ 1,696	$ 1,647	$ 3,136	$ 1,520	$ 2,940	-6.3%
		Total Wages and Benefits	$ 1,085,838	$ 1,083,506	$ 1,982,721	$ 897,356	$ 2,195,752	10.7%
61019012	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 1,670	$ 310	$ 5,000	$ 4,330	$ 10,000	100.0%
61019012	429000	OTHER SUPPLIES	$ 3,380	$ 3,714	$ 10,000	$ 1,573	$ 15,000	50.0%
		Total Supplies	$ 5,050	$ 4,024	$ 15,000	$ 5,903	$ 25,000	66.7%
61019012	431050	CONTRACTUAL SERVICES	$ 135,279	$ 372,788	$ 450,000	$ 139,240	$ 500,000	11.1%
61019012	431064	OTHER CONTRACTUAL SERVICES	$ 808	$ 1,150	$ 28,000	$ 1,030	$ 30,000	7.1%
61019012	432030	TRAVEL EXPENSE	$ 1,558	$ 3,663	$ 16,000	$ 4,433	$ 24,000	50.0%
61019012	434010	WORKMEN'S COMPENSATION	$ 1,637	$ 2,212	$ 2,212	$ 1,659	$ 2,212	0.0%
61019012	439091	EDUCATION	$ (3,406)	$ 8,250	$ 12,000	$ 1,825	$ 16,000	33.3%
		Total Services	$ 135,876	$ 388,064	$ 508,212	$ 148,187	$ 572,212	12.6%
TOTAL	**WATER PROGRAM MANAGE. EXEPENDITURES**		**$ 1,226,764**	**$ 1,475,594**	**$ 2,505,933**	**$ 1,051,446**	**$ 2,792,964**	**11.5%**
61019013	**WATER IT DEPARTMENT**							
61019013	411013	FULL TIME SALARIES	$ 337,364	$ 463,326	$ 652,820	$ 471,113	$ 819,658	25.6%
61019013	411400	TEMPORARY SALARIES	$ 1,896	$ -	$ 11,600	$ -	$ 11,600	0.0%
61019013	413010	SOCIAL SECURITY	$ 25,487	$ 34,766	$ 49,941	$ 35,162	$ 63,591	27.3%
61019013	413030	PUBLIC EMP RETIREMENT	$ 47,906	$ 64,980	$ 92,700	$ 66,898	$ 116,391	25.6%
61019013	413040	UNEMPLOYMENT	$ 375	$ 700	$ 960	$ 930	$ 1,810	88.5%
61019013	413050	HEALTH INSURANCE	$ 109,986	$ 179,673	$ 187,840	$ 145,945	$ 228,000	21.4%
61019013	413060	LIFE INSURANCE	$ 979	$ 1,272	$ 1,568	$ 1,272	$ 1,960	25.0%
		Total Wages and Benefits	$ 523,993	$ 744,717	$ 997,429	$ 721,320	$ 1,243,010	24.6%
61019013	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 112,554	$ 92,395	$ 12,000	$ 61,646	$ 56,990	374.9%
		Total Supplies	$ 112,554	$ 92,395	$ 12,000	$ 61,646	$ 56,990	374.9%
61019013	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 823,618	$ 454,084	$ 677,200	-17.8%
61019013	431064	OTHER CONTRACTUAL SERVICES	$ 434,345	$ 956,036	$ 401,000	$ 79,726	$ 237,000	-40.9%
61019013	432030	TRAVEL EXPENSE	$ 1,479	$ 8,002	$ 10,300	$ 596	$ 9,900	-3.9%
61019013	432040	TELEPHONE	$ 175,630	$ 135,823	$ 215,000	$ 69,033	$ 280,000	30.2%
61019013	434010	WORKMEN'S COMPENSATION	$ 708	$ 963	$ 963	$ 722	$ 963	0.0%
61019013	439032	COMPUTER AND SOFTWARE SUPPORT	$ 773,595	$ 1,189,018	$ 1,364,340	$ 726,243	$ 1,669,863	22.4%
61019013	439091	EDUCATION	$ 1,527	$ 11,237	$ 17,150	$ -	$ 17,450	1.7%
		Total Services	$ 1,387,284	$ 2,301,079	$ 2,832,371	$ 1,330,404	$ 2,892,376	2.1%
TOTAL	**WATER IT DEPARTMENT EXPENDITURES**		**$ 2,023,831**	**$ 3,138,191**	**$ 3,841,800**	**$ 2,113,370**	**$ 4,192,376**	**9.1%**

CITY OF EVANSVILLE - 2026 WATER UTILITY BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
61019014	**COMPUTER SERVICES - MOVED TO CITY 11017**							
61019014	411011	DEPARTMENT HEAD	$ 34,590	$ 17,081	$ -	$ -	$ -	
61019014	411013	FULL TIME SALARIES	$ 39,466	$ 43,341	$ -	$ -	$ -	
61019014	413010	SOCIAL SECURITY	$ 5,497	$ 4,454	$ -	$ -	$ -	
61019014	413030	PUBLIC EMP RETIREMENT	$ 5,604	$ 6,154	$ -	$ -	$ -	
61019014	413040	UNEMPLOYMENT	$ 150	$ 250	$ -	$ -	$ -	
61019014	413050	HEALTH INSURANCE	$ 28,044	$ 32,810	$ -	$ -	$ -	
61019014	413060	LIFE INSURANCE	$ 196	$ 196	$ -	$ -	$ -	
		Total Wages and Benefits	$ 113,546	$ 104,286	$ -	$ -	$ -	
61019014	423031	OTHER MISC EQUIPMENT/TOOLS	$ 330,545	$ 327,124	$ -	$ -	$ -	
61019014	429000	OTHER SUPPLIES	$ 1,521	$ 2,771	$ -	$ -	$ -	
		Total Supplies	$ 332,066	$ 329,895	$ -	$ -	$ -	
61019014	431050	CONTRACTUAL SERVICES	$ 2,406,030	$ 2,478,299	$ -	$ -	$ -	
61019014	431079	WATER CITY/COUNTY IT DEPT	$ -	$ -	$ -	$ -	$ -	
61019014	432030	TRAVEL EXPENSE	$ 1,470	$ 4,023	$ -	$ -	$ -	
61019014	432040	TELEPHONE	$ 234	$ 377	$ -	$ -	$ -	
61019014	432041	DATA COMMUNICATION	$ 198,435	$ 233,429	$ -	$ -	$ -	
61019014	434010	WORKMEN'S COMPENSATION	$ 333	$ 471	$ -	$ -	$ -	
61019014	434050	OTHER INSURANCE	$ 43,785	$ 43,835	$ -	$ -	$ -	
61019014	436020	EQUIPMENT REPAIR/MAINT	$ 10,873	$ 16,638	$ -	$ -	$ -	
61019014	437030	OFFICE SPACE RENTAL	$ 27,432	$ 28,581	$ -	$ -	$ -	
61019014	439094	LICENSES	$ 833	$ 1,904	$ -	$ -	$ -	
61019014	439098	COMPUTER SOFTWARE	$ 422,224	$ 602,621	$ -	$ -	$ -	
		Total Services	$ 3,111,648	$ 3,410,178	$ -	$ -	$ -	
61019014	445050	OTHER MACH/EQUIPMENT	$ 315,890	$ 902,004	$ -	$ -	$ -	
		Total Capital	$ 315,890	$ 902,004	$ -	$ -	$ -	
TOTAL	**COMPUTER SERVICES EXPENDITURES**		**$ 3,873,151**	**$ 4,746,363**	**$ -**	**$ -**	**$ -**	
61019015	**WATER QUALITY SERVICES**							
61019015	411013	FULL TIME SALARIES	$ -	$ -	$ 393,430	$ 95,657	$ 411,576	0.0%
61019015	413010	SOCIAL SECURITY	$ -	$ -	$ 30,097	$ 7,174	$ 31,486	0.0%
61019015	413030	PUBLIC EMP RETIREMENT	$ -	$ -	$ 55,867	$ 13,583	$ 58,444	0.0%
61019015	413040	UNEMPLOYMENT	$ -	$ -	$ 720	$ -	$ 1,086	0.0%
61019015	413050	HEALTH INSURANCE	$ -	$ -	$ 140,880	$ 30,397	$ 136,800	0.0%
61019015	413060	LIFE INSURANCE	$ -	$ -	$ 1,176	$ 256	$ 1,176	0.0%
		Total Wages and Benefits	$ -	$ -	$ 622,170	$ 147,067	$ 640,568	3.0%
61019015	421052	SHIPPING	$ -	$ -	$ 2,000	$ 1,201	$ 3,000	0.0%
61019015	423021	LAB SUPPLIES	$ -	$ -	$ 185,000	$ 64,413	$ 185,000	0.0%
61019015	423027	THIRD PARTY LAB	$ -	$ -	$ 50,000	$ 35,090	$ 75,000	0.0%
61019015	429000	OTHER SUPPLIES	$ -	$ -	$ 10,000	$ 1,831	$ 10,000	0.0%
		Total Supplies	$ -	$ -	$ 247,000	$ 102,535	$ 273,000	10.5%
61019015	431085	LAB OTHER CONTRACTUAL SERVICES	$ -	$ -	$ 40,000	$ 24,474	$ 40,000	0.0%
61019015	432025	LAB TRAVEL	$ -	$ -	$ 10,000	$ 1,849	$ 10,000	0.0%
61019015	439100	LAB EDUCATION	$ -	$ -	$ 5,000	$ -	$ 5,000	0.0%
		Total Services	$ -	$ -	$ 55,000	$ 26,323	$ 55,000	0.0%
TOTAL	**WATER QUALITY SERVICES EXPENDITURES**		**$ -**	**$ -**	**$ 924,170**	**$ 275,925**	**$ 968,568**	**0.0%**
TOTAL	**WATER UTILITY OPERATING EXPENDITURES**		**$ 60,517,868**	**$ 71,941,666**	**$ 74,628,374**	**$ 43,277,822**	**$ 85,515,849**	**14.6%**
	WATER UTILITY OPERATING NET		**$ 8,925,559**	**$ 4,332,614**	**$ -**	**$ 2,426,221**	**$ (5,262,112)**	
61029001	**WATER BOND - SINKING**							
61029001	361002	INTEREST REVENUE RESTRICTED	$ 471,122	$ 593,641	$ -	$ 783,309	$ -	
61029001	361006	CAPTIAL GAINS INCOME	$ 5,856	$ 42,967	$ -	$ 9,388	$ -	
61029001	391000	INTERFUND TRANSFERS	$ 20,288,651	$ 20,205,063	$ 19,079,529	$ 10,878,688	$ 21,775,594	**14.1%**
61029001	393010	GEN OBLIGATION BOND PROCEEDS	$ -	$ -	$ -		$ -	
TOTAL	**WATER BOND - SINKING REVENUE**		**$ 20,765,628**	**$ 20,841,671**	**$ 19,079,529**	**$ 11,671,385**	**$ 21,775,594**	14.1%
61029001	438010	PRINCIPAL	$ 10,923,148	$ 11,170,100	$ 11,811,560	$ 11,268,204	$ 11,812,560	0.0%
61029001	438020	BOND INTEREST	$ 9,215,716	$ 8,807,112	$ 7,267,969	$ 4,339,371	$ 9,963,034	37.1%
61029001	452000	INTERFUND TRANSFERS	$ 2,739,291	$ 2,576,275	$ -	$ 1,288,138	$ -	
TOTAL	**WATER BOND - SINKING EXPENDITURES**		**$ 22,878,155**	**$ 22,553,487**	**$ 19,079,529**	**$ 16,895,713**	**$ 21,775,594**	14.1%
	WATER BOND - SINKING NET		**$ (2,112,527)**	**$ (1,711,816)**	**$ -**	**$ (5,224,328)**	**$ -**	

CITY OF EVANSVILLE - 2026 WATER UTILITY BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
61039001	**WATER IMPROVEMENT ADMIN FUND**							
61039001	391000	INTERFUND TRANSFERS-RESTRICT	$ 1,386,656	$ 6,246,758	$ 7,543,220	$ 5,142,313	$ 9,923,095	31.5%
	WATER IMPROVE. ADMIN FUND REVENUE		**$ 1,386,656**	**$ 6,246,758**	**$ 7,543,220**	**$ 5,142,313**	**$ 9,923,095**	31.5%
61039001	443003	REHAB PLANT EQUIPMENT	$ 1,158,378	$ 737,320	$ 1,000,000	$ 99,954	$ 400,000	-60.0%
61039001	444001	DISTRIBUTION SYS IMPROVEMENTS	$ 3,480,230	$ 5,776,080	$ 3,598,365	$ 2,223,852	$ 7,524,525	109.1%
61039001	444052	AUTOFLUSHES	$ 3,956	$ 71,670	$ 42,600	$ -	$ 42,600	0.0%
61039001	444055	LAB IMPROVEMENTS	$ -	$ -	$ -	$ -	$ 50,000	
61039001	444055	FILTER IMPROVEMENTS	$ -	$ -	$ 20,908	$ -	$ 20,908	0.0%
61039001	444057	NEW HYDRANTS	$ 400,496	$ 393,870	$ 275,000	$ -	$ 275,000	0.0%
61039001	444059	RESIDENTIAL METERS	$ 298,448	$ 657,113	$ 1,209,447	$ 176,478	$ 344,487	-71.5%
61039001	444060	INDUSTRIAL METERS	$ 323,521	$ 336,418	$ 541,900	$ -	$ 541,900	0.0%
61039001	444061	RESETTERS	$ -	$ 60,375	$ 46,000	$ 3,896	$ 45,675	-0.7%
61039001	445002	UTILITIES MACH/EQUIPMENT	$ 450,479	$ 404,288	$ 619,000	$ 599,164	$ 458,000	-26.0%
61039001	445031	UTILITIES OFFICE EQUIPMENT	$ 80,060	$ 39,843	$ 20,000	$ 122,838	$ 20,000	0.0%
61039001	445051	STATION IMPROVEMENTS	$ 21,735	$ 158,395	$ 170,000	$ -	$ 200,000	17.6%
61039001	452000	INTERFUND TRANSFERS	$ 65,960	$ 31,056	$ -	$ 113,500	$ -	
		Total Capital	$ 6,283,263	$ 8,666,428	$ 7,543,220	$ 3,339,682	$ 9,923,095	31.5%
TOTAL	**WATER IMPROVEMENT ADMI**		**$ 6,283,263**	**$ 8,666,428**	**$ 7,543,220**	**$ 3,339,682**	**$ 9,923,095**	**31.5%**
WATER CONSTRUCTION FUND								
61059001	**WATER CONSTRUCTION ADMIN**							
61059001	446206	2016A WATER BOND	$ -	$ -	$ -	$ 1,086,088	$ -	
61059001	446210	WATER SRF 2018 A2 EQUITY	$ -	$ -	$ -	$ 2,198,073	$ -	
TOTAL	**WATER IMPROVE. ADMIN. EXPENDITURES**		**$ 6,283,263**	**$ 8,666,428**	**$ 7,543,220**	**$ 3,339,682**	**$ 9,923,095**	31.5%
	WATER IMPROVEMENT NET		**$ (4,896,607)**	**$ (2,419,670)**	**$ -**	**$ 1,802,631**	**$ -**	
61049001	**WATER METER DEPOSIT ADMINISTRA**							
61049001	346012	WATER DEPOSIT REVENUE	$ 392,412	$ 372,754		$ 216,558		
61049001	361000	INTEREST INCOME	$ -	$ -				
TOTAL	**WATER METER DEPOSIT ADMIN. REVENUE**		**$ 392,412**	**$ 372,754**	**$ -**	**$ 216,558**	**$ -**	
61059001	**WATER CONSTRUCTION ADMIN**							
61059001	361000	INTEREST INCOME	$ 3,433,593	$ 2,987,898	$ -	$ 1,081,198	$ -	
61059001	361006	CAPITAL GAINS INCOME	$ 685,469	$ (19,628)	$ -	$ 1,154,578	$ -	
61059001	391000	INTERFUND TRANSFERS	$ 228,808	$ (97,433)	$ -	$ -	$ -	
61059001	393010	GEN OBLIGATION BOND PROCEEDS	$ 123,448	$ 199,512	$ -	$ 25,390	$ -	
61059001	399002	REIMBURSEMENTS	$ 575,783	$ -	$ -		$ -	
TOTAL	**WATER CONSTRUCTION ADMIN. REVENUE**		**$ 5,047,100**	**$ 3,070,349**	**$ -**	**$ 2,261,166**	**$ -**	
61059001	446202	2013A WATER BOND	$ 6,715,041	$ -	$ -	$ -	$ -	
61059001	446206	2016A WATER BOND	$ -	$ 1,182,239	$ -	$ -	$ -	
61059001	446210	WATER SRF 2018 A2 EQUITY	$ 8,601,620	$ 3,809,954	$ -	$ -	$ -	
61059001	446211	WATER 2019A CONSTRUCTION	$ 4,707,549	$ 1,895,934	$ -	$ 30,515	$ -	
61059001	446212	GIBSON WATER PROJECT	$ 12,324	$ 124,342	$ -	$ 724,469	$ -	
61059001	446213	2022A WATER CONSTRUCTION	$ 2,779,250	$ 17,070,310	$ -	$ 27,280	$ -	
61059001	446214	WATER 2023 SRF DRAW 762764	$ 123,448	$ -	$ -	$ -	$ -	
61059001	452000	INTERFUND TRANSFERS	$ 228,808	$ (97,433)	$ -	$ 141,812	$ -	
TOTAL	**WATER CONST. ADMIN. EXPENDITURES**		**$ 23,168,040**	**$ 23,985,346**	**$ -**	**$ 924,076**	**$ -**	
TOTAL	**WATER CONSTRUCTION EXPENDITURES**		**$ 23,168,040**	**$ 23,985,346**	**$ -**	**$ 924,076**	**$ -**	
61059001	**WATER CONSTRUCTION ADMIN NET**		**$ (18,120,940)**	**$ (20,914,997)**	**$ -**	**$ 1,337,090**	**$ -**	
66089010	**CUSTOMER ASSISTANCE PROGRAM**							
66089010	346140	NON OPERATING INCOME	$ 68,838	$ 73,125	$ -	$ 39,184	$ -	
TOTAL	**CUSTOMER ASSIST. PRO. REVENUE**		**$ 68,838**	**$ 73,125**	**$ -**	**$ 39,184**	**$ -**	
66089010	452000	INTERFUND TRANSFERS	$ 1,848	$ 792	$ -	$ -	$ -	
66089010	459030	WATER LOW INCOME MISC EXPENSE	$ 67,865	$ 80,991	$ -	$ 40,167	$ -	
TOTAL	**CUSTOMER ASSISTANCE PROGRAM EXPENDITUI**		**$ 69,713**	**$ 81,783**	**$ -**	**$ 40,167**	**$ -**	
TOTAL	**CUSTOMER ASSISTANCE PROGRAM FUND**		**$ 69,713**	**$ 81,783**	**$ -**	**$ 40,167**	**$ -**	
TOTAL	**CUSTOMER ASSIST PRO. FUND NET**		**$ (875)**	**$ (8,658)**	**$ -**	**$ (983)**	**$ -**	

CITY OF EVANSVILLE - 2026 WATER UTILITY BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
66109012	**WATER EXCESS PENSION EXPENSE**							
66109012	391000	INTERFUND TRANSFERS	$ 401,482	$ 401,482	$ 401,482	$ 267,655	$ 401,482	0.0%
TOTAL	**WATER EXCESS PENSION EXPENSE REVENUE**		**$ 401,482**	**$ 401,482**	**$ 401,482**	**$ 267,655**	**$ 401,482**	0.0%
66119001	**WTR ADMIN PERIODIC MAINT.**							
66119001	391000	INTERFUND TRANSFER	$ 209,894	$ 209,894	$ 209,894	$ 139,929	$ 209,894	0.0%
TOTAL	**WTR ADMIN PERIODIC MAINT. REVENUE**		$ 209,894	$ 209,894	$ 209,894	$ 139,929	$ 209,894	0.0%
66119002	436010	REPAIRS & MAINTENANCE	$ 1,649,871	$ 1,484,120	$ 209,894	$ -	$ 209,894	0.0%
66119002	452000	INTERFUND TRANSFER	$ (8,213)	$ 46,527	$ -	$ -	$ -	
TOTAL	**WTR ADMIN PERIODIC MAINT. EXPENDITURES**		**$ 1,641,658**	**$ 1,530,647**	**$ 209,894**	**$ -**	**$ 209,894**	0.0%
TOTAL	**WTR BOND INT PERIODIC NET**		**$ (1,431,764)**	**$ (1,320,753)**	**$ -**	**$ 139,929**	**$ -**	
66429001	**WATER RESERVE ADMINISTRATION**							
66429001	361000	INTEREST INCOME	$ 266,296	$ 359,320	$ -	$ 498,171	$ -	
66429001	361006	CAPITAL GAINS INCOME	$ 46,203	$ 1,048,687	$ -	$ 84,346	$ -	
66429001	391000	INTERFUND TRANSFERS	$ 494,400	$ 2,566,595	$ 1,146,710	$ 164,800	$ 1,146,710	0.0%
TOTAL	**WATER RESERVE ADMINISTION REVENUE**		**$ 806,899**	**$ 3,974,602**	**$ 1,146,710**	**$ 747,317**	**$ 1,146,710**	0.0%
TOTAL	**WATER FUND REVENUE**		**$ 98,522,337**	**$ 111,464,915**	**$ 103,009,209**	**$ 66,189,550**	**$ 113,710,512**	**10.4%**
TOTAL	**WATER FUND EXPENDITURES**		**$ 114,558,698**	**$ 128,759,357**	**$ 101,461,017**	**$ 64,477,460**	**$ 117,424,432**	**15.7%**
	WATER FUND REVENUE NET		**$ (16,036,361)**	**$ (17,294,442)**	**$ 1,548,192**	**$ 1,712,090**	**$ (3,713,920)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Water Administration	61019001-431050	Description of Services		
		Online Payment Fees	$	1,100,000
		Bill Printing & Postal Service	$	120,000
		EWSU Customer Assistance Program	$	3,000
		Payroll	$	4,250
		Annual AIM	$	8,750
		TOTAL	**$**	**1,236,000**

Water Filter Plant	61019002-431050	Description of Services		
		Hach Program and Misc Facility Maintenance	$	255,000
			$	**255,000**

Water Distribution Plant	61019003-431050	Description of Services		
		Pipeline fees and Security Monitoring	$	16,175
			$	**16,175**

Water Planning	61019005-431050	Description of Services		
		On the Spot Utility	$	700,000
			$	**700,000**

Water IT Dept	61019012-431050	Description of Services		
		Engineering Service	$	500,000
			$	**500,000**

Water IT Department	61019013-431050	Description of Services		
		Alpha Laser	$	31,200
		Astound Internet Service	$	66,000
		EWSU Shared IT Expenses	$	480,000
		VNET Admin	$	100,000
		TOTAL	**$**	**677,200**

WATER CAPITAL PLAN - 5 YEAR

FISCAL YEAR

2026

SRF Bonds	2026	2027	2028	2029	2030	Total
Water Plant Replacement Project	$ 100,000,000					$ 100,000,000
Mount Vernon Road, Vaness Ave to Harmony Way - Design		$ 531,047				$ 531,047
Mount Vernon Road, Vaness Ave to Harmony Way - Construction		$ 3,540,310				$ 3,540,310
Mount Vernon Road, Vaness Ave to Harmony Way - CES/RPR		$ 354,031				$ 354,031
US 41, St George to Lynch Road - Design						$ -
US 41, St George to Lynch Road - Construction		$ 2,503,624				$ 2,503,624
US 41, St George to Lynch Road - CES/RPR		$ 250,362				$ 250,362
Morgan Ave - Phase III, Fares to Heidelbach - Design						$ -
Morgan Ave - Phase III, Fares to Heidelbach - Construction	$ 2,130,242					$ 2,130,242
Morgan Ave - Phase III, Fares to Heidelbach - CES/RPR	$ 213,024					$ 213,024
LSR #1 - Broadway		$ 1,397,900				$ 1,397,900
LSR #2 - Cardinal Drive						$ -
LSR #3 - Downtown				$ 13,200		$ 13,200
LSR #4 - Franklin Street	$ 369,600					$ 369,600
LSR #5 - Governor Street			$ 75,200			$ 75,200
LSR #6 - Indiana, Illinois & Franklin	$ 1,013,800					$ 1,013,800
LSR #7 - North Ballard	$ 1,193,300					$ 1,193,300
LSR #8 - Poplar Grove Neighborhood						$ -
~~LSR - Misc. Purchases~~						$ -
						$ -
Yearly Total	$ 104,919,967	$ 8,577,274	$ 75,200	$ 13,200	$ -	$ 113,585,641

Revenue Bonds	2026	2027	2028	2029	2030	Total
2029 Water Rate Case Planning				$ 1,400,000		$ 1,400,000
Plant Replacement Project	$ 36,000,000					$ 36,000,000
Plant Replacement Project- CES/RPR	$ 8,000,000					$ 8,000,000
Oak Hill Road, Lynch to St. George - Design	$ -					$ -
Oak Hill Road, Lynch to St. George - Construction	$ 2,081,518					$ 2,081,518
Oak Hill Road, Lynch to St. George - CES/RPR	$ 208,152					$ 208,152
						$ -
Yearly Total	$ 46,289,669	$ -	$ -	$ 1,400,000	$ -	$ 47,689,669

61039001-443003 REHAB WT PLANT EQUIPMENT	2026	2027	2028	2029	2030	Total
WTP Equipment Rehabilitation	$ 400,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 800,000
						$ -
61039001-443003 REHAB WT PLANT EQUIPMENT TOTAL:	$ 400,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 800,000

WATER CAPITAL PLAN - 5 YEAR

FISCAL YEAR
2026

61039001-444001 DISTRIBUTION SYSTEM IMPROVEMENTS	2026	2027	2028	2029	2030	Total
Emergency Distribution Repairs	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 5,000,000
Annual Distribution System Improvements - AMP	$ 400,000		$ 1,000,000	$ 750,000	$ 6,000,000	$ 8,150,000
Broadway Phase II - Design	$ 690,810					$ 690,810
Broadway Phase II - Construction		$ 4,605,400				$ 4,605,400
Broadway Phase II - CES/RPR		$ 460,540				$ 460,540
Cardinal Drive, Stringtown to North Kentucky - Construction						$ -
Cardinal Drive, Stringtown to North Kentucky - CES/RPR						$ -
Downtown Area - Design			$ 849,810			$ 849,810
Downtown Area - Construction				$ 5,665,400		$ 5,665,400
Downtown Area - CES/RPR				$ 566,540		$ 566,540
Franklin Street, Tekoppel to Schreeder - Design	$ 136,350					$ 136,350
Franklin Street, Tekoppel to Schreeder - Construction	$ 909,000					$ 909,000
Franklin Street, Tekoppel to Schreeder - CES/RPR	$ 90,900					$ 90,900
Governor Street, Canal to Delaware - Design			$ 513,975			$ 513,975
Governor Street, Canal to Delaware - Construction			$ 3,426,500			$ 3,426,500
Governor Street, Canal to Delaware - Design/CES/RPR			$ 342,650			$ 342,650
Indiana Street, Illinois Street, and Franklin Street - Design	$ 190,665					$ 190,665
Indiana Street, Illinois Street, and Franklin Street - Construction		$ 1,271,100				$ 1,271,100
Indiana Street, Illinois Street, and Franklin Street - CES/RPR		$ 127,110				$ 127,110
North Ballard Neighborhood - Design	$ 280,725					$ 280,725
North Ballard Neighborhood - Construction	$ 1,871,500					$ 1,871,500
North Ballard Neighborhood - CES/RPR	$ 187,150					$ 187,150
Poplar Grove Neighborhood, West of Addison - Design						$ -
Poplar Grove Neighborhood, West of Addison - Construction	$ 1,591,300					$ 1,591,300
Poplar Grove Neighborhood, West of Addison - CES/RPR	$ 159,130					$ 159,130
Valve Replacement Program	$ 16,995	$ 17,505	$ 18,030	$ 18,571	$ 19,128	$ 90,229
Water Distribution Available Funds						$ -
						$ -
61039001-444001 DISTRIBUTION SYSTEM IMPROVEMENTS TOTAL:	$ 7,524,525	$ 7,481,655	$ 7,150,965	$ 8,000,511	$ 7,019,128	$ 37,176,784

61039001-444052 MANHOLE BLOWOFFS (AUTOFLUSHES)	2026	2027	2028	2029	2030	Total
Annual Blow-Offs (Autoflushes)	$ 42,600	$ 42,600	$ 42,600	$ 42,600	$ 42,600	$ 213,000
						$ -
61039001-444052 MANHOLE BLOWOFFS (AUTOFLUSHES) TOTAL:	$ 42,600	$ 42,600	$ 42,600	$ 42,600	$ 42,600	$ 213,000

WATER CAPITAL PLAN - 5 YEAR

FISCAL YEAR
2026

61039001-444055 LAB IMPROVEMENTS	2026	2027	2028	2029	2030	Total
MISC EQUIPMENT	$ 20,908	$ 20,908	$ 20,908	$ 20,908	$ 20,908	$ 104,540
						$ -
61039001-444055 LAB IMPROVEMENTS TOTAL:	$ 20,908	$ 20,908	$ 20,908	$ 20,908	$ 20,908	$ 104,540

61039001-444056 LAB EQUIPMENT	2026	2027	2028	2029	2030	Total
MISC EQUIPMENT	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
						$ -
61039001-444056 LAB EQUIPMENT TOTAL:	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000

61039001-444057 NEW HYDRANTS	2026	2027	2028	2029	2030	Total
New Hydrants	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 1,375,000
						$ -
61039001-444057 NEW HYDRANTS TOTAL:	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 1,375,000

61039001-444059 RESIDENTIAL METERS	2026	2027	2028	2029	2030	Total
Annual Residential Meters	$ 344,487	$ 805,000	$ 829,150	$ 829,150	$ 829,150	$ 3,636,937
						$ -
61039001-444059 RESIDENTIAL METERS TOTAL:	$ 344,487	$ 805,000	$ 829,150	$ 829,150	$ 829,150	$ 3,636,937

61039001-444060 INDUSTRIAL METERS	2026	2027	2028	2029	2030	Total
Annual Industrial Meters	$ 541,900	$ 541,900	$ 541,900	$ 541,900	$ 541,900	$ 2,709,500
						$ -
61039001-444060 INDUSTRIAL METERS TOTAL:	$ 541,900	$ 541,900	$ 541,900	$ 541,900	$ 541,900	$ 2,709,500

61039001-444061 RESETTERS	2026	2027	2028	2029	2030	Total
Resetters	$ 45,675	$ 45,675	$ 45,675	$ 45,675	$ 45,675	$ 228,375
						$ -
61039001-444061 RESETTERS TOTAL:	$ 45,675	$ 45,675	$ 45,675	$ 45,675	$ 45,675	$ 228,375

WATER CAPITAL PLAN - 5 YEAR

FISCAL YEAR
2026

61039001-445002 UTILITIES MACHINE & EQUIPMENT	2026	2027	2028	2029	2030	Total
Backhoe Breakers and Jack Hammers						$ -
Backhoe Replacement	$ 130,000	$ 170,000	$ 130,000	$ 170,000	$ 130,000	$ 730,000
Dump Truck Replacement	$ 149,000		$ 149,000		$ 149,000	$ 447,000
Valve Truck		$ 210,000		$ 210,000	$ 210,000	$ 630,000
Hydro-Excavator			$ 200,000			$ 200,000
Garage Floor Sweeper/Attachments				$ 60,000		$ 60,000
GPS Base Replacement						$ -
GPS Data Collectors	$ 30,000		$ 15,000	$ 15,000	$ 30,000	$ 90,000
Ground Penetrating Radar						$ -
Handheld Scanner				$ 45,000		$ 45,000
Hydrant Pressure Loggers						$ -
Javad Triumph LS Plus					$ 25,000	$ 25,000
Javad Rover					$ 20,000	$ 20,000
Locators			$ 5,000		$ 5,000	$ 10,000
Pipe Truck Replacement						$ -
Pressure Sensors / Smart Points	$ 7,000					$ 7,000
Pump and Trailer Replacement	$ 60,000					$ 60,000
UAV Replacement						$ -
UAV LiDAR Replacement						$ -
Skid Steer with Trailer and Brush						$ -
UAV Motors/Battery Replacement			$ 10,000			$ 10,000
Utilities Power Operating Equipment	$ 57,000					$ 57,000
Zone Scan Loggers	$ 25,000					$ 25,000
						$ -
61039001-445002 UTILITIES MACHINE & EQUIPMENT TOTAL:	$ 458,000	$ 380,000	$ 509,000	$ 500,000	$ 569,000	$ 2,416,000

61039001-445031 UTILITIES OFFICE EQUIPMENT	2026	2027	2028	2029	2030	Total
OFFICE IMPROVEMENTS - Misc Equipment	20,000	20,000	20,000	20,000	20,000	$ 100,000
61039001-445031 UTILITIES OFFICE EQUIPMENT TOTAL:	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000

61039001-445051 STATION IMPROVEMENTS	2026	2027	2028	2029	2030	Total
Misc Improvement Projects - AMP	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
						$ -
61039001-445051 STATION IMPROVEMENTS TOTAL:	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000

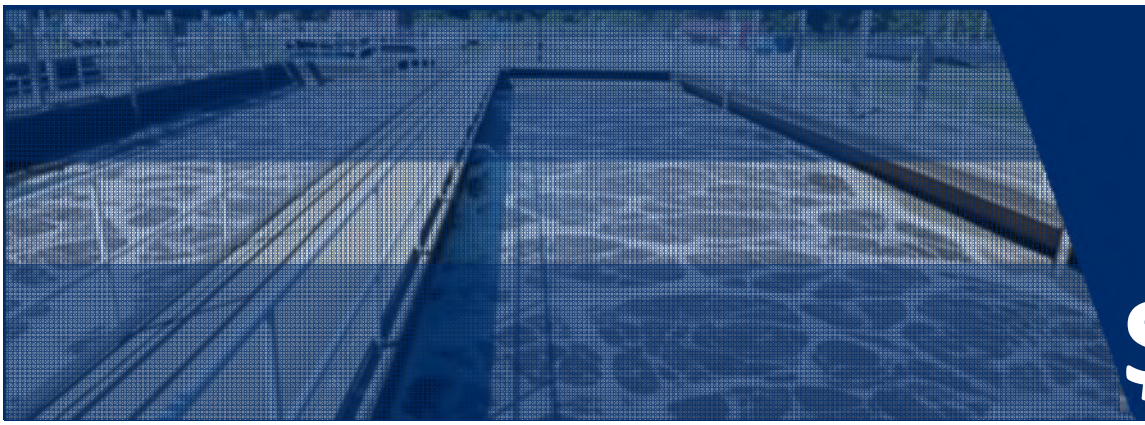
BOND TOTAL:	**$ 151,209,636**	**$ 8,577,274**	**$ 75,200**	**$ 1,413,200**	**$ -**	**$ 161,275,310**

WATER CAPITAL PLAN - 5 YEAR

FISCAL YEAR
2026

FUND 6103 TOTAL:	**$ 9,923,095**	**$ 9,962,738**	**$ 9,785,198**	**$ 10,625,744**	**$ 9,713,361**	**$ 50,010,136**

GRAND TOTAL:	**$ 161,132,731**	**$ 18,540,012**	**$ 9,860,398**	**$ 12,038,944**	**$ 9,713,361**	**$ 211,285,446**



People: $7,993,188

Operating: $145,110,623

Capital: $0

$153.1M

Evansville Sewer

The Evansville Water and Sewer Utility (EWSU) provides high-quality, safe and dependable water and sewer services to more than 63,000 customers in Vanderburgh County and parts of Gibson, Posey and Warrick counties. The Utility also manages the City's street sweeping and trash and recycling contracts. EWSU meets or exceeds all State and Federal Safe Drinking Water Act standards while protecting land and water resources for future generations.

SERVICE OUTCOMES

2024	2025
	As of Aug 2025 Repaired or Replaced 176 Main Breaks
65,000 Total Customers	More than 60,000 Customer Service Interactions through phone and email
	8 Active Construction Projects totaling $20.9 million



2026 GOALS & OPPORTUNITIES

BEGIN CONSTRUCTION ON BEE SLOUGH

BEGIN CONSTRUCTION ON A GROUND WATER PLANT

CITY OF EVANSVILLE - 2026 SEWER UTILITY BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
62010101		**SEWAGE ADMINISTRATION**						
62010101	344010	SEWAGE FEES	$ 37,492,441	$ 37,983,992	$ 38,054,930	$ 22,707,829	$ 39,626,720	4.1%
62010101	344011	SEWER INDUSTRIAL REVENUE	$ 9,716,742	$ 9,808,394	$ 10,176,560	$ 5,052,225	$ 10,286,790	1.1%
62010101	344012	SEWER DELINQUENT CHARGE	$ 1,059,182	$ 1,165,248	$ 1,190,770	$ 742,160	$ 1,190,770	0.0%
62010101	344013	SEWAGE FEES PUBLIC AUTHORITY	$ 3,259,531	$ 2,938,504	$ 3,049,700	$ 1,681,781	$ 3,058,220	0.3%
62010101	344014	SEWER FEES COMMERCIAL	$ 25,689,161	$ 26,179,388	$ 26,706,060	$ 15,593,610	$ 27,598,030	3.3%
62010101	344020	REFUSE FEES	$ 6,155,335	$ 6,213,337	$ 6,125,900	$ 3,701,944	$ 7,497,600	22.4%
62010101	344021	REFUSE DELINQUENT CHARGES	$ 136,339	$ 147,730	$ 150,700	$ 89,759	$ 150,700	0.0%
62010101	344030	CONNECTION FEES	$ 1,188,113	$ 629,700	$ 1,286,300	$ 336,754	$ 1,286,300	0.0%
62010101	344040	DARMSTADT SEWER FEES	$ 303,143	$ 323,745	$ 326,700	$ 263,246	$ 326,700	0.0%
62010101	344050	DISCHARGE PERMITS	$ 1,400	$ 1,300	$ 2,500	$ 1,050	$ 2,500	0.0%
62010101	344060	LIEN FEES	$ 27,624	$ 21,868	$ 36,300	$ 12,022	$ 36,300	0.0%
62010101	344090	INDUSTRIAL SURCHARGES	$ 1,876,662	$ 594,084	$ 1,378,900	$ 229,439	$ 1,378,900	0.0%
62010101	344110	RECOVERY OF BAD DEBTS	$ 252,784	$ 268,510	$ 250,000	$ 127,639	$ 250,000	0.0%
62010101	344120	SLUDGE DUMPING	$ 254,665	$ 232,470	$ 335,200	$ 135,220	$ 335,200	0.0%
62010101	344130	WASTE PRE-TREATMENT	$ 591,827	$ 563,741	$ 554,800	$ 332,393	$ 554,800	0.0%
62010101	344140	OLD STATE RESIDENTIAL SALES	$ 65,757	$ 66,500	$ 66,600	$ 40,434	$ 66,600	0.0%
62010101	344150	STREET SWEEPING REIMBURSEMENT	$ 23,573	$ 23,573	$ 23,600	$ 23,573	$ 23,600	0.0%
62010101	346140	NON OPERATING INCOME	$ 35,255	$ 1,821	$ 37,300	$ 585	$ 37,300	0.0%
62010101	346700	INSPECTION FEES	$ 13,360	$ 10,257	$ 18,500	$ 5	$ 18,500	0.0%
62010101	346720	SOLAR RENEW ENERGY CERTIFICATE	$ 141	$ 93	$ 1,000	$ 20	$ 1,000	0.0%
62010101	351201	SEWER ORDINANCE VIOLATION	$ 24,550	$ -	$ 12,500	$ -	$ 12,500	0.0%
62010101	360000	MISCELLANEOUS REVENUE	$ 788	$ 844	$ 1,000	$ 1,099	$ 1,000	0.0%
62010101	361000	INTEREST INCOME	$ 1,962,049	$ 2,678,990	$ 2,000,000	$ 1,351,864	$ 2,300,000	15.0%
62010101	399002	REIMBURSEMENTS	$ 902,778	$ 1,095,171	$ 943,300	$ 423,788	$ 943,300	0.0%
TOTAL	**SEWAGE ADMINISTRATION REVENUE**		**$ 91,033,200**	**$ 90,949,260**	**$ 92,729,120**	**$ 52,848,439**	**$ 96,983,330**	4.6%
62010101	411013	FULL TIME SALARIES	$ 54,172	$ -	$ -	$ -	$ -	
62010101	413010	SOCIAL SECURITY	$ 4,237	$ -	$ -	$ -	$ -	
62010101	413030	PUBLIC EMP RETIREMENT	$ 7,692	$ -	$ -	$ -	$ -	
62010101	413040	UNEMPLOYMENT	$ 75	$ -	$ -	$ -	$ -	
62010101	413050	HEALTH INSURANCE	$ 20,485	$ -	$ -	$ -	$ -	
62010101	413060	LIFE INSURANCE	$ 196	$ -	$ -	$ -	$ -	
62010101	418401	PREMIUM PAY PUBL SECTOR EMPLEE	$ 123,000	$ -	$ -	$ -	$ -	
62010101	418413	SOCIAL SECURITY TAXES	$ 9,257	$ -	$ -	$ -	$ -	
		Total Wages and Benefits	$ 219,114	$ -	$ -	$ -	$ -	
62010101	421050	OFFICE SUPPLIES	$ -	$ 1,723	$ 2,000	$ 411	$ 2,000	0.0%
		Total Supplies	$ -	$ 1,723	$ 2,000	$ 411	$ 2,000	0.0%
62010101	431010	LEGAL	$ 148,207	$ 160,202	$ 350,000	$ 9,450	$ 300,000	-14.3%
62010101	431050	CONTRACTUAL SERVICES	$ 1,914	$ 5,279	$ 20,750	$ 5,010	$ 25,000	20.5%
62010101	431057	STREET SWEEPING	$ 563,709	$ 637,034	$ 663,000	$ 284,047	$ 663,000	0.0%
62010101	431062	ACCOUNTING	$ 345,949	$ 162,740	$ 405,000	$ 9,720	$ 220,000	-45.7%
62010101	431064	OTHER CONTRACTUAL SERVICES	$ 61,094	$ 96,816	$ 150,000	$ 106,243	$ 150,000	0.0%
62010101	432030	TRAVEL	$ 836	$ -	$ 5,000	$ 1,199	$ -	-100.0%
62010101	434010	WORKMEN'S COMPENSATION	$ 33,316	$ -	$ 2,885	$ 2,164	$ 2,885	0.0%
62010101	434020	LIABILITY INSURANCE	$ 328,770	$ 388,907	$ 427,798	$ 321,474	$ 442,780	3.5%
62010101	437035	LEASE PAYMENT	$ 186,067	$ 240,078	$ 262,723	$ 193,291	$ 320,000	21.8%
62010101	438020	BOND INTEREST	$ 8,548	$ 8,907	$ -	$ -	$ -	
62010101	439010	REFUNDS AWARDS INDEMNITIES	$ -	$ -	$ -	$ 23,728	$ -	
62010101	439060	GARBAGE/TRASH COLLECT CONTRACT	$ 5,877,093	$ 6,089,759	$ 6,681,000	$ 3,607,012	$ 8,112,600	21.4%
62010101	439090	OTHER SERVICES	$ 54,802	$ 50,337	$ 36,000	$ 48,562	$ -	-100.0%
62010101	439091	EDUCATION	$ 1,825	$ 140	$ 12,000	$ 240	$ -	-100.0%
62010101	439096	GEN FUND ADMIN SERVICE	$ 70,000	$ 140,000	$ 140,000	$ 70,000	$ 140,000	0.0%
62010101	439097	GEN FUND ADMIN SERVICE	$ -	$ -	$ -	$ -	$ 60,000	
		Total Services	$ 7,682,130	$ 7,980,199	$ 9,156,156	$ 4,682,140	$ 10,436,265	14.0%

CITY OF EVANSVILLE - 2026 SEWER UTILITY BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
62010101	451010	AUDIT	$ 24,363	$ 39,528	$ 60,000	$ -	$ 50,000	-16.7%
62010101	452000	INTERFUND TRANSFERS	$ 35,077,272	$ 25,112,948	$ 45,338,228	$ 27,636,298	$ 20,717,928	-54.3%
62010101	452001	TRANSFER BOND PAYMENT	$ -	$ -	$ -	$ -	$ 17,149,723	
62010101	452000	TRANSFER INTEREST PAYMENT	$ -	$ -	$ -	$ -	$ 12,577,392	
62010101	459010	JOINT ADMINISTRATION COST	$ 14,575,416	$ 15,792,063	$ 13,894,004	$ 9,430,574	$ 16,847,167	21.3%
62010101	459037	IN LIEU OF TAXES	$ 5,538,600	$ 5,912,500	$ 5,912,500	$ 4,434,375	$ 6,912,500	16.9%
62010101	459045	MISC NONOPERATING EXPENSE	$ -	$ 326,333	$ -	$ -	$ -	
		Total Debt and Other	$ 55,215,651	$ 47,183,372	$ 65,204,732	$ 41,501,247	$ 74,254,710	13.9%
TOTAL	**SEWAGE ADMINISTRATION EXPENDITURES**		**$ 63,116,895**	**$ 55,165,294**	**$ 74,362,888**	**$ 46,183,798**	**$ 84,692,975**	**13.9%**

CITY OF EVANSVILLE - 2026 SEWER UTILITY BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
62010201	**SEWAGE TREATMENT**							
62010201	411013	FULL TIME SALARIES	$ 1,963,790	$ 2,008,865	$ 1,004,615	$ 673,690	$ 1,145,554	14.0%
62010201	411400	TEMPORARY SALARIES	$ -	$ -	$ 5,000	$ -	$ 5,000	0.0%
62010201	411500	OTHER	$ 19,836	$ 19,395	$ 12,500	$ 11,530	$ 12,500	0.0%
62010201	411600	OVERTIME	$ 387,983	$ 463,438	$ 415,000	$ 142,551	$ 415,000	0.0%
62010201	413010	SOCIAL SECURITY	$ 181,106	$ 187,331	$ 76,853	$ 63,146	$ 120,721	57.1%
62010201	413030	PUBLIC EMP RETIREMENT	$ 336,425	$ 338,343	$ 142,655	$ 102,644	$ 162,669	14.0%
62010201	413040	UNEMPLOYMENT	$ 3,000	$ 4,400	$ 2,160	$ 2,160	$ 3,258	50.8%
62010201	413050	HEALTH INSURANCE	$ 828,275	$ 783,011	$ 422,640	$ 223,956	$ 410,400	-2.9%
62010201	413060	LIFE INSURANCE	$ 343	$ -	$ 3,528	$ -	$ 3,528	0.0%
62010201	413080	TEAMSTER SCHOLARSHIP	$ 4,500	$ 4,583	$ 4,810	$ 1,305	$ 4,810	0.0%
		Total Wages and Benefits	$ 3,725,258	$ 3,809,366	$ 2,089,761	$ 1,220,982	$ 2,283,440	9.3%
62010201	421050	OFFICE SUPPLIES	$ 8,331	$ 7,666	$ 5,000	$ 1,279	$ 5,000	0.0%
62010201	422012	FUEL AND OIL	$ 72,517	$ 70,907	$ 10,000	$ 24,241	$ 40,000	300.0%
62010201	422026	VEHICLE M & R	$ 14,635	$ 9,436	$ 2,500	$ 2,758	$ 5,000	100.0%
62010201	422036	TREATMENT CHEMICALS	$ 795,908	$ 782,852	$ 375,000	$ 306,086	$ 500,000	33.3%
62010201	422037	OTHER CHEMICALS	$ 183,201	$ 111,290	$ 70,000	$ 6,512	$ 70,000	0.0%
62010201	423021	LAB SUPPLIES	$ 32,051	$ 27,727	$ 15,000	$ 2,176	$ 15,000	0.0%
62010201	423135	OTHER MATERIALS	$ 59,215	$ 47,068	$ 30,000	$ 2,956	$ 30,000	0.0%
62010201	429000	OTHER SUPPLIES	$ 41,795	$ 28,295	$ 20,000	$ 5,443	$ 20,000	0.0%
62010201	429008	SAFETY SUPPLIES	$ 36,792	$ 29,373	$ 15,000	$ 9,449	$ 15,000	0.0%
		Total Supplies	$ 1,244,445	$ 1,114,614	$ 542,500	$ 360,900	$ 700,000	29.0%
62010201	431050	CONTRACTUAL SERVICES	$ 207,447	$ 96,714	$ 125,000	$ -	$ 50,000	-60.0%
62010201	431058	UNIFORM CLEANING SERVICES	$ 14,271	$ 16,675	$ 6,500	$ 3,753	$ 6,500	0.0%
62010201	431064	OTHER CONTRACTUAL SERVICES	$ 184,529	$ 213,588	$ 120,000	$ 5,479	$ 85,000	-29.2%
62010201	431066	TRASH REMOVAL	$ 37,697	$ 51,484	$ 12,500	$ 9,097	$ 15,000	20.0%
62010201	431074	CSO OTHER CONTRACTUAL SVCS	$ 27,415	$ 29,408	$ -	$ -	$ -	
62010201	431076	SLUDGE REMOVAL OPERATIONS	$ 262,778	$ 225,464	$ 350,000	$ 236,126	$ 400,000	14.3%
62010201	431077	SLUDGE REMOVAL M&R	$ -	$ -	$ 150,000	$ -	$ -	-100.0%
62010201	431078	SLUDGE POLYMER	$ 258,253	$ 379,551	$ 330,000	$ 274,375	$ 450,000	36.4%
62010201	432020	POSTAGE	$ 3,619	$ 739	$ 1,500	$ 61	$ 1,500	0.0%
62010201	432030	TRAVEL EXPENSE	$ 832	$ -	$ 1,250	$ 833	$ 5,000	300.0%
62010201	434010	WORKMEN'S COMPENSATION	$ 61,416	$ 87,753	$ 42,434	$ 31,826	$ 42,434	0.0%
62010201	435010	ELECTRIC SERVICES	$ 550,864	$ 542,300	$ -	$ -	$ -	
62010201	435011	ELECTRIC SERVICES-EAST TR PLNT	$ 668,354	$ 738,277	$ 625,000	$ 581,150	$ 1,080,000	72.8%
62010201	435012	ELECTRIC SVCS WEST TREATMENT	$ 887,163	$ 854,697	$ -	$ -	$ -	
62010201	435013	ELECTRIC SVCS PRETREATMENT	$ 2,481	$ 1,586	$ 26,000	$ 644	$ -	-100.0%
62010201	435014	ELECTRIC SVCS BUILDING A	$ 4,518	$ 4,796	$ 5,000	$ 2,042	$ -	-100.0%
62010201	435015	ELECTRIC SERVICES SUNRISE PS	$ 160,543	$ 164,967	$ 100,000	$ 114,603	$ 240,000	140.0%
62010201	435020	GAS SERVICES	$ 253,421	$ 126,678	$ 250,000	$ 42,253	$ 250,000	0.0%
62010201	435021	GAS SVCS WEST TREATMENT	$ 65,452	$ 46,361	$ -	$ -	$ -	
62010201	435022	GAS SERVICES PRETREATMENT	$ 2,037	$ 2,244	$ 5,000	$ 1,402	$ -	-100.0%
62010201	435023	GAS SERVICES BUILDING A	$ 1,999	$ 2,204	$ 4,000	$ 852	$ -	-100.0%
62010201	435024	GAS SERVICES SUNRISE PS	$ 8,079	$ 4,560	$ 20,000	$ 4,056	$ 20,000	0.0%
62010201	435040	WATER SERVICES	$ 250,662	$ 178,261	$ -	$ 53,838	$ -	
62010201	436020	EQUIPMENT REPAIR/MAINT	$ 20,469	$ 32,638	$ 15,000	$ 9,060	$ 15,000	0.0%
62010201	436021	EQUIPMENT M&R STATIONS	$ 98,907	$ 58,337	$ -	$ -	$ -	
62010201	436022	CSO EQUIP M&R	$ 31,134	$ 19,576	$ -	$ -	$ -	
62010201	436028	GREEN INFRASTRUCTURE MAINT.	$ 31,790	$ 23,985	$ -	$ -	$ -	
62010201	436062	EQUIP M&R EAST PLANT	$ 131,074	$ 110,318	$ 150,000	$ 46,362	$ 150,000	0.0%
62010201	436063	EQUIP M&R EAST PLANT CONT	$ 1,143,638	$ 1,271,071	$ 590,000	$ 233,896	$ 440,000	-25.4%
62010201	436064	EQUIP M&R WEST PLANT	$ 153,909	$ 137,816	$ -	$ -	$ -	
62010201	436065	EQUIP M&R WEST PLANT CONT	$ 756,138	$ 589,344	$ -	$ -	$ -	
62010201	436066	EQUIP M&R STATIONS CONT	$ 243,321	$ 240,679	$ -	$ 1,194	$ -	
62010201	436068	EAST PLANT FACILITY M&R	$ 25	$ 1,682	$ 4,000	$ -	$ 4,000	0.0%
62010201	436069	EAST PLANT M&R FACILITY CONT	$ 180,637	$ 162,885	$ 135,000	$ 37,205	$ 75,000	-44.4%
62010201	436071	WEST PLANT FACILITY M&R CONT	$ 26,660	$ 40,651	$ -	$ -	$ -	
62010201	436073	STATIONS FACILITY M&R CONT	$ 63,182	$ 54,106	$ -	$ -	$ -	
62010201	436074	CSO EQUIPMNT M & R CONTRACTUAL	$ 65,471	$ 79,157	$ -	$ -	$ -	
62010201	436075	CSO FACILITY M & R CONTRACTUAL	$ 15,307	$ 12,382	$ -	$ -	$ -	
62010201	439091	EDUCATION	$ 14,662	$ 1,916	$ 2,500	$ 955	$ 5,000	100.0%
		Total Services	$ 6,890,154	$ 6,604,850	$ 3,070,684	$ 1,691,062	$ 3,334,434	8.6%
TOTAL	**SEWAGE TREATMENT EXPENDITURES**		**$ 11,859,857**	**$ 11,528,830**	**$ 5,702,945**	**$ 3,272,944**	**$ 6,317,874**	**10.8%**

CITY OF EVANSVILLE - 2026 SEWER UTILITY BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
62010301	**SEWAGE MAINTENANCE**							
62010301	411013	FULL TIME SALARIES	$ 1,404,038	$ 1,223,324	$ 1,494,934	$ 795,333	$ 1,715,993	14.8%
62010301	411500	OTHER	$ 1,104	$ -	$ 2,500	$ 828	$ 2,500	0.0%
62010301	411600	OVERTIME	$ 104,850	$ 154,995	$ 335,000	$ 120,638	$ 335,000	0.0%
62010301	413010	SOCIAL SECURITY	$ 114,727	$ 105,444	$ 114,362	$ 70,134	$ 157,092	37.4%
62010301	413030	PUBLIC EMP RETIREMENT	$ 213,985	$ 195,490	$ 212,281	$ 128,430	$ 243,671	14.8%
62010301	413040	UNEMPLOYMENT	$ 2,700	$ 3,700	$ 3,360	$ 3,360	$ 5,249	56.2%
62010301	413050	HEALTH INSURANCE	$ 674,059	$ 537,352	$ 657,440	$ 326,907	$ 661,200	0.6%
62010301	413060	LIFE INSURANCE	$ 652	$ -	$ 5,488	$ -	$ 5,684	3.6%
62010301	413080	TEAMSTER SCHOLARSHIP	$ 3,073	$ 3,043	$ 4,030	$ 1,853	$ 4,030	0.0%
		Total Wages and Benefits	$ 2,519,188	$ 2,223,348	$ 2,829,395	$ 1,447,483	$ 3,130,419	10.6%
62010301	421050	OFFICE SUPPLIES	$ 502	$ 1,413	$ 1,500	$ 875	$ 1,500	0.0%
62010301	422012	FUEL AND OIL	$ 153,225	$ 157,950	$ 177,100	$ 67,632	$ 177,100	0.0%
62010301	422026	VEHICLE M & R	$ 4,220	$ 5,041	$ 8,000	$ 3,058	$ 8,000	0.0%
62010301	422035	CHEMICALS	$ 856	$ 504	$ 2,500	$ -	$ 2,500	0.0%
62010301	423015	STONE	$ 104,895	$ 163,478	$ 246,000	$ 91,270	$ 246,000	0.0%
62010301	423018	CONCRETE	$ 47,018	$ 30,589	$ 96,000	$ 11,763	$ 96,000	0.0%
62010301	423019	DIRT/SEED/STRAW	$ 2,258	$ 1,384	$ 7,500	$ 1,231	$ 7,500	0.0%
62010301	423125	OTHER MATERIALS	$ 24,823	$ 33,077	$ 55,000	$ 9,903	$ 55,000	0.0%
62010301	423127	MAIN PIPING	$ 167,055	$ 212,698	$ 261,050	$ 107,310	$ 261,050	0.0%
62010301	429000	OTHER SUPPLIES	$ 6,122	$ 10,750	$ 12,000	$ 6,796	$ 12,000	0.0%
62010301	429001	UNIFORMS & ACCESSORIES	$ 6,463	$ 4,217	$ 5,500	$ 2,567	$ 5,500	0.0%
62010301	429008	SAFETY SUPPLIES	$ 4,831	$ 5,884	$ 7,500	$ 4,657	$ 7,500	0.0%
		Total Supplies	$ 522,268	$ 626,985	$ 879,650	$ 307,062	$ 879,650	0.0%
62010301	431064	OTHER CONTRACTUAL SERVICES	$ 33,211	$ 20,863	$ 76,000	$ 26,298	$ 76,000	0.0%
62010301	431070	IUPPS	$ 20,261	$ 18,485	$ 20,000	$ 8,172	$ 20,000	0.0%
62010301	432030	TRAVEL	$ -	$ -	$ -	$ -	$ 2,500	
62010301	434010	WORKMEN'S COMPENSATION	$ 53,203	$ 72,719	$ 72,719	$ 54,539	$ 72,719	0.0%
62010301	435014	ELECTRIC SVCS BUILDING A	$ -	$ -	$ -	$ -	$ 5,000	
62010301	435023	GAS SVCS BUILDING A	$ -	$ -	$ -	$ -	$ 4,000	
62010301	436020	EQUIPMENT REPAIR/MAINT	$ 116,837	$ 133,293	$ 170,000	$ 76,955	$ 170,000	0.0%
62010301	436050	OTHER REPAIRS/MAINT	$ 399,122	$ 416,576	$ 700,000	$ 262,516	$ 700,000	0.0%
62010301	436055	SYSTEM MAINTENANCE	$ 610,540	$ 337,731	$ 700,000	$ 292,004	$ 700,000	0.0%
62010301	437020	EQUIPMENT RENTAL	$ 3,758	$ -	$ 5,000	$ -	$ 5,000	0.0%
62010301	439091	EDUCATION	$ -	$ -	$ 4,500	$ -	$ 4,500	0.0%
		Total Services	$ 1,236,932	$ 999,667	$ 1,748,219	$ 720,484	$ 1,759,719	0.7%
TOTAL	**SEWAGE MAINTENANCE EXPENDITURES**		**$ 4,278,388**	**$ 3,850,000**	**$ 5,457,264**	**$ 2,475,029**	**$ 5,769,788**	**5.7%**
62010401	**SEWAGE PRETREATMENT**							
62010401	411013	FULL TIME SALARIES	$ 257,077	$ 240,166	$ 277,968	$ 154,827	$ 299,642	7.8%
62010401	411500	OTHER	$ 3,151	$ 4,772	$ 1,938	$ 3,736	$ 1,938	0.0%
62010401	411600	OVERTIME	$ 19,557	$ 15,135	$ 16,000	$ 3,956	$ 16,000	0.0%
62010401	413010	SOCIAL SECURITY	$ 21,407	$ 19,942	$ 21,265	$ 12,190	$ 24,295	14.2%
62010401	413030	PUBLIC EMP RETIREMENT	$ 38,809	$ 32,986	$ 39,472	$ 22,648	$ 42,549	7.8%
62010401	413040	UNEMPLOYMENT	$ 450	$ 590	$ 600	$ 600	$ 905	50.8%
62010401	413050	HEALTH INSURANCE	$ 102,819	$ 100,574	$ 117,400	$ 47,080	$ 114,000	-2.9%
62010401	413060	LIFE INSURANCE	$ 82	$ -	$ 980	$ -	$ 980	0.0%
62010401	413080	TEAMSTER SCHOLARSHIP	$ 588	$ 573	$ 650	$ 340	$ 650	0.0%
		Total Wages and Benefits	$ 443,940	$ 414,738	$ 476,273	$ 245,377	$ 500,959	5.2%
62010401	421050	OFFICE SUPPLIES	$ 811	$ 817	$ 1,500	$ -	$ 1,500	0.0%
62010401	423021	LAB SUPPLIES	$ 83,343	$ 105,970	$ 110,000	$ 23,955	$ 110,000	0.0%
62010401	423024	LAB MAINTENANCE	$ -	$ -	$ 5,000	$ -	$ -	-100.0%
62010401	423027	THIRD PARTY LAB	$ 40,471	$ 56,337	$ 55,000	$ 50,271	$ 160,000	190.9%
62010401	429000	OTHER SUPPLIES	$ 10,520	$ 7,368	$ 15,000	$ 2,700	$ 10,000	-33.3%
		Total Supplies	$ 135,145	$ 170,492	$ 186,500	$ 76,926	$ 281,500	50.9%
62010401	431058	UNIFORM CLEANING SERVICES	$ 2,024	$ 4,154	$ 5,000	$ 2,895	$ 5,000	0.0%
62010401	431074	LAB OTHER CONTRACTUAL SVCS	$ 67,949	$ 71,621	$ 125,000	$ 15,688	$ 130,000	4.0%
62010401	431086	FACILITY M&R CONTRACTUAL	$ -	$ 422	$ 5,000	$ -	$ 6,000	20.0%
62010401	431087	EQUIPMENT M&R CONTRACTUAL	$ -	$ 2,465	$ 5,000	$ -	$ 1,500	-70.0%
62010401	432021	LAB POSTAGE	$ -	$ -	$ 300	$ -	$ 1,000	233.3%
62010401	432030	TRAVEL EXPENSE	$ 843	$ 4,267	$ 10,000	$ -	$ 10,000	0.0%
62010401	434010	WORKMEN'S COMPENSATION	$ 8,054	$ 10,976	$ 10,976	$ 8,232	$ 10,976	0.0%
62010401	439091	EDUCATION	$ 450	$ 3,404	$ 10,000	$ 299	$ 10,000	0.0%
		Total Services	$ 79,320	$ 97,309	$ 171,276	$ 27,114	$ 174,476	1.9%
TOTAL	**SEWAGE PRETREATMENT EXPENDITURES**		**$ 658,405**	**$ 682,539**	**$ 834,049**	**$ 349,417**	**$ 956,935**	**14.7%**

CITY OF EVANSVILLE - 2026 SEWER UTILITY BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
62010701		**SEWAGE WEST TREATMENT**						
62010701	411013	REGULAR	$ -	$ -	$ 620,438	$ 330,468	$ 695,406	12.1%
62010701	411500	OTHER	$ -	$ -	$ -	$ 8,240	$ -	
62010701	411600	OVERTIME	$ -	$ -	$ -	$ 133,283	$ -	
62010701	413010	SOCIAL SECURITY	$ -	$ -	$ 47,464	$ 36,107	$ 53,199	12.1%
62010701	413030	PUBLIC EMP RETIREMENT FUND	$ -	$ -	$ 88,102	$ 67,191	$ 98,748	12.1%
62010701	413040	UNEMPLOYMENT	$ -	$ -	$ 1,320	$ 1,320	$ 1,991	50.8%
62010701	413050	HEALTH INSURANCE	$ -	$ -	$ 258,280	$ 132,463	$ 250,800	-2.9%
62010701	413060	LIFE INSURANCE	$ -	$ -	$ 2,156	$ -	$ 2,156	0.0%
62010701	413080	TEAMSTER SCHOLARSHIP	$ -	$ -	$ -	$ 752	$ -	
		Total Wages and Benefits	$ -	$ -	$ 1,017,760	$ 709,824	$ 1,102,300	8.3%
62010701	421050	OFFICE SUPPLIES	$ -	$ -	$ 5,000	$ 1,628	$ 5,000	0.0%
62010701	422012	FUEL AND OIL	$ -	$ -	$ 10,000	$ 2,406	$ 10,000	0.0%
62010701	422026	VEHICLE M & R	$ -	$ -	$ 2,500	$ 581	$ 2,500	0.0%
62010701	422036	TREATMENT CHEMICALS	$ -	$ -	$ 375,000	$ 338,315	$ 500,000	33.3%
62010701	422037	OTHER CHEMICALS	$ -	$ -	$ 70,000	$ -	$ 70,000	0.0%
62010701	423021	LAB SUPPLIES	$ -	$ -	$ 15,000	$ 5,727	$ 15,000	0.0%
62010701	423135	OTHER MATERIALS	$ -	$ -	$ 30,000	$ 21,864	$ 30,000	0.0%
62010701	429000	OTHER SUPPLIES	$ -	$ -	$ 20,000	$ 24,111	$ 20,000	0.0%
62010701	429008	SAFETY SUPPLIES	$ -	$ -	$ 15,000	$ 792	$ 15,000	0.0%
		Total Supplies	$ -	$ -	$ 542,500	$ 395,424	$ 667,500	23.0%
62010701	431050	CONTRACTUAL SERVICES	$ -	$ -	$ 125,000	$ 9,892	$ 25,000	-80.0%
62010701	431058	UNIFORM CLEANING SVCS	$ -	$ -	$ 6,500	$ 6,225	$ 6,500	0.0%
62010701	431064	OTHER CONTRACTUAL SERVICES	$ -	$ -	$ 120,000	$ 51,675	$ 120,000	0.0%
62010701	431066	TRASH REMOVAL	$ -	$ -	$ 12,500	$ 9,397	$ 15,000	20.0%
62010701	432020	POSTAGE	$ -	$ -	$ 1,500	$ 197	$ 5,250	250.0%
62010701	432030	TRAVEL EXPENSE	$ -	$ -	$ 1,250	$ 597	$ 5,000	300.0%
62010701	434010	WORKMEN'S COMPENSATION	$ -	$ -	$ 42,434	$ 31,826	$ 42,434	0.0%
62010701	435012	ELECTRIC SVCS WEST TREATMENT	$ -	$ -	$ 775,000	$ 626,789	$ 1,020,000	31.6%
62010701	435021	GAS SVCS WEST TREATMENT	$ -	$ -	$ 75,000	$ 54,905	$ 75,000	0.0%
62010701	436020	EQUIPMENT REPAIR/MAINT	$ -	$ -	$ 15,000	$ 1,058	$ -	-100.0%
62010701	436064	EQUIP M&R WEST PLANT	$ -	$ -	$ 150,000	$ 43,488	$ 200,000	33.3%
62010701	436065	EQUIP M&R WEST PLANT CONT	$ -	$ -	$ 630,000	$ 130,506	$ 500,000	-20.6%
62010701	436070	WEST PLANT FACILITY M&R	$ -	$ -	$ 3,000	$ 1,773	$ 5,000	66.7%
62010701	436071	WEST PLANT FACILITY M&R CONT	$ -	$ -	$ 200,000	$ 54,267	$ 150,000	-25.0%
62010701	439091	EDUCATION	$ -	$ -	$ 2,500	$ 7,153	$ 7,500	200.0%
		Total Services	$ -	$ -	$ 2,159,684	$ 1,029,748	$ 2,176,684	0.8%
TOTAL		**SEWAGE WEST TREATMENT EXPENDITURES**	**$ -**	**$ -**	**$ 3,719,944**	**$ 2,134,996**	**$ 3,946,484**	**6.1%**
62010801		**SEWAGE CSO & GREEN INFRASTRUCTURE**						
62010801	411013	REGULAR	$ -	$ -	$ 167,085	$ 70,925	$ 186,951	11.9%
62010801	413010	SOCIAL SECURITY	$ -	$ -	$ 12,782	$ 6,164	$ 14,302	11.9%
62010801	413030	PUBLIC EMP RETIREMENT FUND	$ -	$ -	$ 23,726	$ 11,442	$ 26,547	11.9%
62010801	413040	UNEMPLOYMENT	$ -	$ -	$ 360	$ 360	$ 543	50.8%
62010801	413050	HEALTH INSURANCE	$ -	$ -	$ 70,440	$ 25,201	$ 68,400	-2.9%
62010801	413060	LIFE INSURANCE	$ -	$ -	$ 588	$ -	$ 588	0.0%
62010801	413080	TEAMSTER SCHOLARSHIP	$ -	$ -	$ -	$ 155	$ -	
		Total Wages and Benefits	$ -	$ -	$ 274,981	$ 114,247	$ 297,331	8.1%
62010801	422012	FUEL AND OIL	$ -	$ -	$ 25,000	$ 2,559	$ 5,000	-80.0%
62010801	422026	VEHICLE M & R	$ -	$ -	$ 500	$ -	$ 500	0.0%
62010801	429000	OTHER SUPPLIES	$ -	$ -	$ 10,000	$ 116	$ 5,000	-50.0%
		Total Supplies	$ -	$ -	$ 35,500	$ 2,675	$ 10,500	-70.4%
62010801	431074	CSO OTHER CONTRACTUAL SVCS	$ -	$ -	$ 110,000	$ 13,302	$ 35,000	-68.2%
62010801	435013	ELECTRIC SVCS PRETREATMENT	$ -	$ -	$ -	$ -	$ 5,000	
62010801	435022	GAS SVCS PRETREATMENT	$ -	$ -	$ -	$ -	$ 5,000	
62010801	436022	CSO EQUIP M&R	$ -	$ -	$ 30,000	$ 362	$ 30,000	0.0%
62010801	436028	GREEN INFRASTRUCTURE MAINT.	$ -	$ -	$ 100,000	$ -	$ 25,000	-75.0%
62010801	436074	CSO EQUIPMNT M & R CONTRACTUAL	$ -	$ -	$ 80,000	$ 9,489	$ 75,000	-6.3%
62010801	436075	CSO FACILITY M & R CONTRACTUAL	$ -	$ -	$ 35,000	$ -	$ 10,000	-71.4%
		Total Services	$ -	$ -	$ 355,000	$ 23,153	$ 185,000	-47.9%
TOTAL		**SEWAGE CSO & GREEN INFRASTR. EXP.**	**$ -**	**$ -**	**$ 665,481**	**$ 140,075**	**$ 492,831**	**-25.9%**

CITY OF EVANSVILLE - 2026 SEWER UTILITY BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
62010901		**SEWAGE LIFT STATIONS**						
62010901	411013	REGULAR	$ -	$ -	$ 383,239	$ 204,157	$ 423,882	10.6%
62010901	413010	SOCIAL SECURITY	$ -	$ -	$ 29,318	$ 22,478	$ 32,427	10.6%
62010901	413030	PUBLIC EMP RETIREMENT FUND	$ -	$ -	$ 54,420	$ 41,724	$ 60,191	10.6%
62010901	413040	UNEMPLOYMENT	$ -	$ -	$ 840	$ 840	$ 1,267	50.8%
62010901	413050	HEALTH INSURANCE	$ -	$ -	$ 164,360	$ 90,442	$ 159,600	-2.9%
62010901	413060	LIFE INSURANCE	$ -	$ -	$ 1,372	$ -	$ 1,372	0.0%
62010901	413080	TEAMSTER SCHOLARSHIP	$ -	$ -	$ -	$ 461	$ -	
		Total Wages and Benefits	$ -	$ -	$ 633,549	$ 360,102	$ 678,739	7.1%
62010901	422012	FUEL AND OIL	$ -	$ -	$ 25,000	$ 8,656	$ 25,000	0.0%
62010901	422026	VEHICLE M & R	$ -	$ -	$ 500	$ 1,100	$ 2,500	400.0%
62010901	422037	OTHER CHEMICALS	$ -	$ -	$ 10,000	$ 4,768	$ 10,000	0.0%
		Total Supplies	$ -	$ -	$ 35,500	$ 14,524	$ 37,500	5.6%
62010901	435010	ELECTRIC SERVICES	$ -	$ -	$ 575,000	$ 478,301	$ 984,000	71.1%
62010901	435040	WATER SERVICES	$ -	$ -	$ 175,000	$ 14,182	$ 75,000	-57.1%
62010901	436021	EQUIPMENT M & R STATIONS	$ -	$ -	$ 100,000	$ 71,261	$ 100,000	0.0%
62010901	436066	EQUIP M&R STATIONS CONT	$ -	$ -	$ 350,000	$ 13,474	$ 350,000	0.0%
62010901	436072	STATIONS FACILITY M&R	$ -	$ -	$ 15,000	$ -	$ 15,000	0.0%
62010901	436073	STATIONS FACILITY M&R CONT	$ -	$ -	$ 100,000	$ 17,051	$ 100,000	0.0%
		Total Services	$ -	$ -	$ 1,315,000	$ 594,269	$ 1,624,000	23.5%
TOTAL		**SEWAGE LIFT STATIONS EXPENDITURES**	**$ -**	**$ -**	**$ 1,984,049**	**$ 968,895**	**$ 2,340,239**	**18.0%**
TOTAL		**SEWAGE UTILITY OPERATION EXPENDITURES**	**$ 79,913,545**	**$ 71,226,663**	**$ 92,726,620**	**$ 55,525,154**	**$ 104,517,126**	**12.7%**
		SEWAGE UTILITY OPERATION NET	**$ 11,119,655**	**$ 19,722,597**	**$ 2,500**	**$ (2,676,715)**	**$ (7,533,796)**	**-301451.8%**
62020101		**SEWER BOND ADMIN FUND**						
62020101	346140	NON OPERATING INCOME	$ 188,919	$ 356,846	$ -	$ -	$ -	
62020101	361002	INTEREST REVENUE RESTRICTED	$ 613,314	$ 789,605	$ -	$ 400,613	$ -	
62020101	361003	INTEREST REVENUE B1	$ 43,129	$ 50,809	$ -	$ 31,815	$ -	
62020101	391000	INTERFUND TRANSFERS	$ 29,121,749	$ 31,092,723	$ 29,491,453	$ 14,972,373	$ 29,744,706	0.9%
TOTAL		**SEWER BOND ADMIN REVENUE**	**$ 29,967,111**	**$ 32,289,983**	**$ 29,491,453**	**$ 15,404,801**	**$ 29,744,706**	0.9%
62020101	438010	PRINCIPAL	$ 16,298,723	$ 15,931,723	$ 16,678,723	$ -	$ 17,149,723	2.8%
62020101	438020	BOND INTEREST	$ 12,988,279	$ 13,797,362	$ 12,812,730	$ 6,677,357	$ 12,594,983	-1.7%
62020101	438040	ISSUANCE COST	$ -	$ -		$ 1,500		
62020101	452000	INTERFUND TRANSFERS	$ 50,525	$ -		$ -		
TOTAL		**SEWER BOND ADMIN EXPENDITURES**	**$ 29,337,527**	**$ 29,729,085**	**$ 29,491,453**	**$ 6,678,857**	**$ 29,744,706**	0.9%
TOTAL		**SEWAGE UTILITY BOND & ADMIN NET**	**$ 629,584**	**$ 2,560,898**	**$ -**	**$ 8,725,944**	**$ -**	
62030101		**SEWER IMPROVEMENT ADMIN**						
62030101	391000	INTERFUND TRANSFERS	$ 4,896,828	$ (6,687,565)	$ 15,128,398	$ 10,085,599	$ 19,999,551	32.2%
TOTAL		**SEWER IMPROVEMENT ADMI N REVENUE**	**$ 4,896,828**	**$ (6,687,565)**	**$ 15,128,398**	**$ 10,085,599**	**$ 19,999,551**	32.2%
62030101	431064	OTHER CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ -	
62030101	442005	UTILITIES INFRASTRUCTURE	$ 559,322	$ 1,007,347	$ 100,000	$ -	$ 150,000	50.0%
62030101	443001	UTILITIES PLANT IMPROVEMENTS	$ 6,956,669	$ 1,829,037	$ 4,062,549	$ 305,383	$ 4,621,000	13.7%
62030101	444002	COLLECTION SYSTEM REPLACEMENT	$ 3,352,399	$ 4,047,967	$ 5,816,369	$ 1,491,231	$ 7,833,900	34.7%
62030101	444055	LAB IMPROVEMENTS	$ -	$ 5,498	$ -	$ -	$ 100,000	
62030101	444056	UTILITIES OTHER IMPROVEMENTS	$ 18,140	$ -	$ -	$ -	$ -	
62030101	444064	COLLECTION SYSTEM LINING	$ 948,831	$ 509,988	$ 2,300,000	$ -	$ 2,455,977	6.8%
62030101	445011	UTILITIES FURNITURE & FIXTURES	$ -	$ -	$ -	$ -	$ 20,000	
62030101	445003	HEAVY EQUIPMENT	$ 591,712	$ 302,430	$ 679,000	$ 199,812	$ 530,000	-21.9%
62030101	445004	AUXILIARY EQUIPMENT	$ 352,230	$ 66,320	$ 516,000	$ 259,783	$ 480,000	-7.0%
62030101	445052	STATION EQUIPMENT	$ 1,426,914	$ 786,669	$ 1,654,480	$ 81,926	$ 3,808,674	130.2%
62030101	452000	INTERFUND TRANSFER	$ 20,825	$ (20,825)	$ -	$ -	$ -	
TOTAL		**SEWER IMPROVE ADMIN EXPENDITURES**	**$ 14,227,042**	**$ 8,534,431**	**$ 15,128,398**	**$ 2,338,135**	**$ 19,999,551**	32.2%
		SEWAGE IMPROVEMENT ADM NET	**$ (9,330,214)**	**$ (15,221,996)**	**$ -**	**$ 7,747,464**	**$ -**	

CITY OF EVANSVILLE - 2026 SEWER UTILITY BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
62040101	**SEWER BOND CONSTRUCTION**							
62040101	361002	INTEREST REVENUE RESTRICTED	$ 2,659,945	$ 1,667,508	$ -	$ 384,927	$ -	
62040101	361003	INTEREST REVENUE B1	$ -	$ 38,800	$ -	$ -	$ -	
62040101	361006	CAPITAL GAINS INCOME	$ 731,293	$ 548,297	$ -	$ 120,963	$ -	
62040101	391000	INTERFUND TRANSFERS	$ 1,041,088	$ (252,992)	$ -	$ -	$ -	
62040101	393010	GEN OBLIGATION BOND PROCEEDS	$ 39,580,000	$ 203,106	$ -	$ -	$ -	
	SEWER BOND CONSTRUCTION REVENUE		$ 44,012,326	$ 2,204,719	$ -	$ 505,890	$ -	
62040101	438040	ISSUANCE COST	$ 151,957	$ -	$ -	$ -	$ -	
62040101	446020	2016A SEWER BOND	$ 5,697,428	$ 2,791,951	$ -	$ -	$ -	
62040101	446023	2017A CONSTRUCTION	$ 3,098,296	$ 755,485	$ -	$ 13,991	$ -	
62040101	446024	SRF 2018A CONSTRUCTION	$ -	$ 203,106	$ -	$ -	$ -	
62040101	446025	SEWER SRF 2018 B1	$ 485,345	$ -	$ -	$ -	$ -	
62040101	446026	SEWER SRF 2018 B2	$ 481,886	$ 772,804	$ -	$ -	$ -	
62040101	446028	2019A CONSTRUCTION	$ 2,149,128	$ 5,022,340	$ -	$ -	$ -	
62040101	446029	SEWER SRF 2019B	$ 6,979,574	$ 5,008,442	$ -	$ -	$ -	
62040101	446030	SEWER SRF 2022A	$ 15,827,096	$ 8,915,968	$ -	$ -	$ -	
62040101	446031	SRFWW EVANSVILLE CONSTRUCTION	$ 17,133,025	$ 15,216,471	$ -	$ -	$ -	
62040101	452000	INTERFUND TRANSFERS	$ 1,628,710	$ (252,992)	$ -	$ -	$ -	
TOTAL	**SEWER BOND CONSTR. EXPENDITURES**		**$ 53,632,445**	**$ 38,433,575**	**$ -**	**$ 13,991**	**$ -**	
	SEWAGE UTILITY CONSTR. NET		**$ (9,620,119)**	**$ (36,228,856)**	**$ -**	**$ 491,899**	**$ -**	
66430101	**SEWER RESERVE FUND**							
66430101	361004	INTEREST SRF DEBT RESERVE	$ 630,615	$ 364,505	$ -	$ 575,845	$ -	
66430101	361006	CAPITAL GAINS INCOME	$ 159,170	$ 1,749,400	$ -	$ 411,599	$ -	
66430101	391000	INTERFUND TRANSFERS	$ 1,130,044	$ 686,965	$ 718,377	$ 99,827	$ 718,377	0.0%
TOTAL	**SEWER RESERVE REVENUE**		**$ 1,919,830**	**$ 2,800,870**	**$ 718,377**	**$ 1,087,271**	**$ 718,377**	0.0%

TOTAL	**SEWER FUND REVENUE**	**$ 171,829,295**	**$ 121,557,267**	**$ 138,067,348**	**$ 79,932,000**	**$ 147,445,964**	**6.8%**
TOTAL	**SEWER FUND EXPENDITURES**	**$ 177,110,559**	**$ 147,923,754**	**$ 137,346,471**	**$ 64,556,137**	**$ 154,261,383**	**12.3%**
TOTAL	**SEWER FUND REVENUE NET**	**$ (5,281,264)**	**$ (26,366,487)**	**$ 720,877**	**$ 15,375,863**	**$ (6,815,419)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Sewage Administration	62010101-431050	Description of Services		
		Data Mail Service	$	25,000
			$	**25,000**

Sewage East Treatment	62010201-431050	Description of Services		
		Facility Maintenance	$	50,000
			$	**50,000**

Sewage West Treatment	62010701-431050	Description of Services		
		Facility Maintenance	$	25,000
			$	**25,000**

WASTEWATER CAPITAL PLAN - 5 YEAR

FISCAL YEAR
2026

Revenue Bonds	Project #	2026	2027	2028	2029	2030	Total
Eagles LS Rehabilitation - Construction		$ 5,000,000					$ 5,000,000
Eagles LS Rehabilitation - CES/RPR		$ 480,000					$ 480,000
Valley Downs - Design		$ 900,000					$ 900,000
Valley Downs - Construction		$ 6,000,000					$ 6,000,000
Valley Downs - CES/RPR		$ 576,000					$ 576,000
							$ -
Yearly Total		$ 12,956,000	$ -	$ -	$ -	$ -	$ 12,956,000

SRF Bonds	Project #	2026	2027	2028	2029	2030	Total
Kansas/57 - Construction		$ 4,000,000					$ 4,000,000
Kansas/57 - Easements		$ 25,000					$ 25,000
Kansas/57 - CES/RPR		$ 384,000					$ 384,000
Bee Slough Covering Project - Design		$ 5,600,000					$ 5,600,000
Bee Slough Covering Project - Construction		$ 34,000,000	$ 56,000,000				$ 90,000,000
Bee Slough Covering Project - CES/RPR		$ 3,264,000	$ 5,376,000				$ 8,640,000
Cass Adams PS Project				$ 17,080,000			$ 17,080,000
SEP 026/Read Project				$ 880,000			$ 880,000
SSRMP - Lloyd Basin E-9 Rehab					$ 2,910,000		$ 2,910,000
SSRMP - Lincoln Ave Capacity					$ 4,810,000		$ 4,810,000
SSRMP - Lloyd Trunk Project						$ 9,080,000	$ 9,080,000
SSRMP - SSS Rehab #1 Project					$ 2,050,000		$ 2,050,000
SSRMP - SW Basin Rehab (W-12)					$ 4,210,000		$ 4,210,000
SSRMP Northpark, W-8, Pump Station - Construction						$ 4,580,680	$ 4,580,680
Baker LS Design						$ 3,476,369	$ 3,476,369
Baker LS Construction						$ 63,497,276	$ 63,497,276
Baker LS CES/RPR						$ 4,775,537	$ 4,775,537
Carpenter Creek - Construction						$ 60,000,000	$ 60,000,000
Carpenter Creek - Design						$ 9,000,000	$ 9,000,000
Carpenter Creek - CES						$ 4,000,000	$ 4,000,000
Diamond Separation Phase I & II - Construction					$ 12,060,748		$ 12,060,748
Diamond Separation Phase I & II - Design				$ 1,497,374			$ 1,497,374
Diamond Separation Phase I & II - CES/RPR					$ 1,357,220		$ 1,357,220
Diamond Separation Phase III & IV - Construction						$ 16,939,869	$ 16,939,869
Diamond Separation Phase III & IV - Design					$ 2,103,130		$ 2,103,130
Diamond Separation Phase III & IV - CES/RPR						$ 1,906,277	$ 1,906,277
Wansford Yard Phase II - Construction						$ 45,000,000	$ 45,000,000
Wansford Yard Phase II - CES/RPR						$ 5,000,000	$ 5,000,000
Wansford Yard Phase III - Construction						$ 5,000,000	$ 5,000,000
Wansford Yard Phase III - Design						$ 496,080	$ 496,080
Wansford Yard Phase III - CES/RPR						$ 330,720	$ 330,720
							$ -
Yearly Total		$ 42,864,000	$ 61,376,000	$ 19,457,374	$ 29,501,098	$ 233,082,808	$ 386,281,280

WASTEWATER CAPITAL PLAN - 5 YEAR

FISCAL YEAR
2026

62030101-442005 UTILITIES INFRASTRUCTURE	2026	2027	2028	2029	2030	Total
MISC ITEMS	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000
						$ -
62030101-442005 UTILITIES INFRASTRUCTURE TOTAL:	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000

62030101-443001 UTILITIES PLANT IMPROVEMENT	Project #	2026	2027	2028	2029	2030	Total
IOCP Program Management		$ 625,000	$ 675,000	$ 700,000	$ 725,000	$ 750,000	$ 3,475,000
East WWTP Solar Project - Design/Construction/CES		$ 2,450,000					$ 2,450,000
KEB Tree Mitigation		$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
Plant Improvements - AMP Based		$ -	$ 1,000,000	$ 2,300,000	$ 2,000,000	$ 2,000,000	$ 7,300,000
Pump Rebuild & Replace		$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000
Nitrogen Pilot Plant - construction		$ 1,000,000					$ 1,000,000
West WWTP Primary Channel Aeration - Design		$ 96,000					$ 96,000
West WWTP Primary Channel Aeration - Construction			$ 1,500,000				$ 1,500,000
West WWTP Primary Channel Aeration - CES/RPR			$ 144,000				$ 144,000
UV Replacment for East and West WWTP		$ 100,000	$ 125,000	$ 125,000	$ 150,000	$ 150,000	$ 650,000
62030101-443001 UTILITIES PLANT IMPROVEMENT TOTAL:		$ 4,621,000	$ 3,794,000	$ 3,475,000	$ 3,225,000	$ 3,250,000	$ 18,365,000

62030101-444002 COLLECTION SYSTEM REPLACEMENT	Project #	2026	2027	2028	2029	2030	Total
Point Repair/CMOM Repair		$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 5,000,000
Emergency Sewer Repair		$ 1,150,000	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 5,950,000
Large Diameter Joint Repair Projects - (AMP)			$ 5,700,000	$ 5,700,000	$ 5,700,000	$ 5,700,000	$ 22,800,000
Ohio Street CSO Rehabilitation - Design							$ -
Ohio Street CSO Rehabilitation - Construction		$ 2,438,000					$ 2,438,000
Ohio Street CSO Rehabilitation - CES/RPR		$ 243,800					$ 243,800
Ohio Street CSO Rehabilitation - Easements		$ 20,000					$ 20,000
SSRMP Lincoln Avenue Capacity - Design							$ -
SSRMP Lincoln Avenue Capacity - Constuction		$ 2,711,000					$ 2,711,000
SSRMP Lincoln Avenue Capacity - CES/RPR		$ 271,100					$ 271,100
SSRMP NW Basin, West Terrace Pump Station - Design							$ -
SSRMP Northpark, W-8, Longfield to Pigeon Creek - Design							$ -
SSRMP Northpark, W-8, Longfield to Pigeon Creek - Construction							$ -
SSRMP Northpark, W-8, Longfield to Pigeon Creek - CES/RPR							$ -
SSRMP Northpark, W-8, Longfield to Pigeon Creek - PCM							$ -
SSRMP NW Basin West Terrace Pump Station - Design							$ -
							$ -
62030101-444002 COLLECTION SYSTEM REPLACEMENT TOTAL:		$ 7,833,900	$ 7,900,000	$ 7,900,000	$ 7,900,000	$ 7,900,000	$ 39,433,900

62030101-444055 LAB IMPROVEMENTS	2026	2027	2028	2029	2030	Total
Misc Lab Equipment	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
						$ -
62030101-444055 LAB IMPROVEMENTS TOTAL:	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000

WASTEWATER CAPITAL PLAN - 5 YEAR

FISCAL YEAR
2026

62030101-444064 COLLECTION SYSTEM LINING	2026	2027	2028	2029	2030	Total
Small & Large Diameter Lining	$ -	$ 600,000	$ 100,000	$ 300,000	$ 1,000,000	$ 2,000,000
SSRMP Allen's Lane North (Skylane) Rehabilitation - Design		$ 11,492				$ 11,492
SSRMP Allen's Lane North (Skylane) Rehabilitation - Construction			$ 114,915			$ 114,915
SSRMP Allen's Lane North (Skylane) Rehabilitation - CES/RPR			$ 11,492			$ 11,492
SSRMP Covert Rehabilitation - Design			$ 195,958			$ 195,958
SSRMP Covert Rehabilitation - Construction				$ 1,959,582		$ 1,959,582
SSRMP Covert Rehabilitation - CES/RPR				$ 195,958		$ 195,958
SSRMP Millersburg/US HWY 41 Rehabilitation - Design		$ 16,577				$ 16,577
SSRMP Millersburg/US HWY 41 Rehabilitation - Construction			$ 165,773			$ 165,773
SSRMP Millersburg/US HWY 41 Rehabilitation - CES/RPR			$ 16,577			$ 16,577
SSRMP Riverside-Vann Rehabilitation - Design		$ 25,473				$ 25,473
SSRMP Riverside-Vann Rehabilitation - Construction			$ 254,734			$ 254,734
SSRMP Riverside-Vann Rehabilitation - CES/RPR			$ 25,473			$ 25,473
SSRMP E-9 (Lloyd) Basin Rehabilitation - Design	$ 171,354					$ 171,354
SSRMP E-9 (Lloyd) Basin Rehabilitation - Construction	$ 959,765	$ 1,713,538				$ 2,673,303
SSRMP E-9 (Lloyd) Basin Rehabilitation - CES/RPR	$ 95,977	$ 171,354				$ 267,330
SSRMP E-11 (Bergdolt) Basin Rehabilitation - Design (In-House)						$ -
SSRMP E-11 (Bergdolt) Basin Rehabilitation - Construction						$ -
SSRMP E-11 (Bergdolt) Basin Rehabilitation- CES/RPR						$ -
SSRMP E-11 (Bergdolt) Basin Rehabilitation - PCM	$ 180,000					$ 180,000
SSRMP W-12 (SW) Basin Rehabilitation - Design						$ -
SSRMP W-12 (SW) Basin Rehabilitation - Construction	$ 386,190					$ 386,190
SSRMP W-12 (SW) Basin Rehabilitation - CES/RPR	$ 38,619					$ 38,619
SSRMP W-13 (NW) Basin Rehabilitation - Design						$ -
SSRMP W-13 (NW) Basin Rehabilitation - Construction	$ 567,339					$ 567,339
SSRMP W-13 (NW) Basin Rehabilitation - CES/RPR	$ 56,734					$ 56,734
SSRMP SSS Rehabilitation Projects			$ 1,619,000		$ 1,619,000	$ 3,238,000
						$ -
62030101-444064 COLLECTION SYSTEM LINING TOTAL:	$ 2,455,977	$ 2,538,434	$ 2,503,922	$ 2,455,540	$ 2,619,000	$ 12,572,874

62030101-445003 HEAVY EQUIPMENT	Project #	2026	2027	2028	2029	2030	Total
Backhoe Replacement		$ 130,000	$ 130,000	$ 130,000	$ 130,000	$ 130,000	$ 650,000
Dump Truck Replacement		$ -	$ 149,000	$ 149,000	$ 149,000	$ 149,000	$ 596,000
Vac Truck Replacement		$ 400,000	$ 450,000	$ 450,000	$ 450,000	$ 400,000	$ 2,150,000
Mini-Excavator		$ -	$ -	$ -	$ 170,000	$ -	$ 170,000
							$ -
62030101-445003 HEAVY EQUIPMENT TOTAL:		$ 530,000	$ 729,000	$ 729,000	$ 899,000	$ 679,000	$ 3,566,000

WASTEWATER CAPITAL PLAN - 5 YEAR

FISCAL YEAR
2026

62030101-445004 AUXILIARY EQUIPMENT	Project #	2026	2027	2028	2029	2030	Total
2150 Flow Module		$ -	$ 48,540	$ -	$ -	$ 48,540	$ 97,080
2160 Laser Flow Module		$ -	$ 31,000	$ -	$ -	$ 31,000	$ 62,000
2191 Battery Module		$ -	$ 8,430	$ -	$ -	$ 8,430	$ 16,860
Accupoint Locator		$ -	$ -	$ -	$ -	$ -	$ -
CCTV Cube		$ -	$ -	$ -	$ -	$ -	$ -
CCTV Truck		$ 400,000	$ -	$ 400,000	$ 400,000	$ 400,000	$ 1,600,000
Compact Pipe Ranger		$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 150,000
Flusher Nozzles		$ -	$ 75,000	$ -	$ -	$ -	$ 75,000
Gravey Atlas ATV		$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
Lab Equipment - Will move to 62030101-444055		$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000
Mplus+ XL		$ -		$ -	$ -	$ -	$ -
OZ3 w/ Sonde		$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 150,000
Rain Guages		$ -	$ 15,000	$ -	$ -	$ -	$ 15,000
SL-RAT		$ -	$ 33,000	$ 36,000	$ 36,000	$ 36,000	$ 141,000
							$ -
62030101-445004 AUXILIARY EQUIPMENT TOTAL:		$ 480,000	$ 310,970	$ 516,000	$ 516,000	$ 603,970	$ 2,426,940

62030101-445011 UTILITIES FURNITURE & FIXTURES	2026	2027	2028	2029	2030	Total
Misc	$ 20,000	$ 21,000	$ 22,000	$ 23,000	$ 24,000	$ 110,000
						$ -
62030101-445011 UTILITIES FURNITURE & FIXTURES TOTAL:	$ 20,000	$ 21,000	$ 22,000	$ 23,000	$ 24,000	$ 110,000

62030101-445052 STATION EQUIPMENT	Project #	2026	2027	2028	2029	2030	Total
Lift Station Pump Replacement		$ 230,000	$ 230,000	$ 230,000	$ 230,000	$ 230,000	$ 1,150,000
Lift Station Rehab Projects - Design (AMP)		$ -	$ 240,000	$ 264,000	$ 312,000	$ 240,000	$ 1,056,000
Lift Station Rehab Projects - Construction (AMP)			$ 2,000,000	$ 2,200,000	$ 2,600,000	$ 2,000,000	$ 8,800,000
Lift Station Rehab Projects - CES/RPR (AMP)			$ 192,000	$ 211,200	$ 249,600	$ 192,000	$ 844,800
Burkhardt Crossing - Construction		$ 1,765,593					$ 1,765,593
Burkhardt Crossing - CES/RPR		$ 169,497					$ 169,497
Blossom Lane LS Rehab - Design							$ -
Blossom Lane LS Rehab - Construction		$ 424,440					$ 424,440
Blossom Lane LS Rehab - CES/RPR		$ 42,444					$ 42,444
Blossom Lane LS Rehab - Easements							$ -
Eastland Mall LS Rehabilitation - Design							$ -
Eastland Mall LS Rehabilitation - Construction		$ 497,000					$ 497,000
Eastland Mall LS Rehabilitation - CES/RPR		$ 49,700					$ 49,700
Eastland Mall LS Rehabilitation - Easements							$ -
First Avenue LS Rehabilitation - Design			$ 50,040				$ 50,040
First Avenue LS Rehabilitation - Construction			$ 333,600				$ 333,600
First Avenue LS Rehabilitation - CES/RPR			$ 33,360				$ 33,360
GRR and Pollack LS Rehabilitation - Design				$ 53,880			$ 53,880
GRR and Pollack LS Rehabilitation - Construction				$ 359,200			$ 359,200
GRR and Pollack LS Rehabilitation - CES/RPR				$ 35,920			$ 35,920
Keystone LS Rehabilitation - Design		$ 112,500					$ 112,500

WASTEWATER CAPITAL PLAN - 5 YEAR

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Keystone LS Rehabilitation - Easements	$ 20,000					$ 20,000
Keystone LS Rehabilitation - Construction		$ 750,000				$ 750,000
Keystone LS Rehabilitation -CES/RPR		$ 75,000				$ 75,000
Key West Rehabilitation (In-Lieu of Elim project)			$ 935,000			$ 935,000
LS and CSO Communications Upgrade				$ 1,205,000		$ 1,205,000
Metro LS Rehabilitation - Design						$ -
Metro LS Rehabilitation - Construction						$ -
Metro LS Rehabilitation - CES/RPR						$ -
Roselawn LS Rehabilitation - Design	$ 75,000					$ 75,000
Roselawn LS Rehabilitation - Construction		$ 500,000				$ 500,000
Roselawn LS Rehabilitation - CES/RPR		$ 50,000				$ 50,000
Roselawn LS Rehabilitation - Easements	$ 20,000					$ 20,000
SSRMP E-11 Weinbach LS Operation (Muffin Monster) Update - Design	$ 52,500					$ 52,500
SSRMP E-11 Weinbach LS Operation (Muffin Monster) Update - Construction	$ 350,000					$ 350,000
Tall Timbers LS Elimination - Design					$ 242,880	$ 242,880
Tall Timbers LS Elimination - Construction					$ 1,619,200	$ 1,619,200
Tall Timbers LS Elimination - CES					$ 161,920	$ 161,920
Willow Creek LS Rehabilitation - Design			$ 33,120			$ 33,120
Willow Creek LS Rehabilitation - Construction			$ 220,800			$ 220,800
Willow Creek LS Rehabilitation - CES/RPR			$ 22,080			$ 22,080
						$ -
62030101-445052 STATION EQUIPMENT TOTAL:	$ 3,808,674	$ 4,454,000	$ 4,565,200	$ 4,596,600	$ 4,686,000	$ 22,110,474

62030101-445053 STATION BUILDING	2026	2027	2028	2029	2030	Total
Misc						$ -
						$ -
62030101-445053 STATION BUILDING TOTAL:	$ -	$ -	$ -	$ -	$ -	$ -

BOND TOTAL:	**$ 55,820,000**	**$ 61,376,000**	**$ 19,457,374**	**$ 29,501,098**	**$ 233,082,808**	**$ 399,237,280**
FUND6203 TOTAL:	**$ 19,999,551**	**$ 19,997,404**	**$ 19,961,122**	**$ 19,865,140**	**$ 20,011,970**	**$ 99,835,188**
GRAND TOTAL:	**$ 75,819,551**	**$ 81,373,404**	**$ 39,418,496**	**$ 49,366,238**	**$ 253,094,778**	**$ 499,072,468**

CITY OF EVANSVILLE - 2026 PORT AUTHORITY BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
		PORT AUTHORITY						
99006901	361000	INTEREST INCOME	$ 5,822	$ 7,527	$ 10,000	$ 2,502	$ 5,000	-50.0%
99006901	362010	LEASE ADVANCE CAPITAL PROJECTS	$ 158,500	$ -	$ -		$ -	
99006901	399000	OTHER	$ -	$ 192,500	$ 193,500	$ 96,250	$ 211,390	9.2%
99006901	399002	REIMBURSEMENTS	$ 200,000	$ -	$ -		$ -	
TOTAL	**PORT AUTHORITY REVENUE**		**$ 364,322**	**$ 200,027**	**$ 203,500**	**$ 98,752**	**$ 216,390**	6.3%
99006901	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ 100	$ 148	$ -	$ 150	1.7%
		Total Supplies	$ -	$ 100	$ 148	$ -	$ 150	1.7%
99006901	431010	LEGAL	$ 2,000	$ 2,000	$ 2,000	$ 1,000	$ 2,000	0.0%
99006901	431050	CONTRACTUAL SERVICES	$ 158,800	$ 136,444	$ 15,500	$ 13,458	$ 19,750	27.4%
99006901	432020	POSTAGE	$ 15	$ 15	$ 200	$ 3	$ 200	0.0%
99006901	432040	TELEPHONE	$ -	$ -	$ -	$ -	$ -	
99006901	433010	PRINTING & ADVERTISING	$ 380	$ 63	$ 200	$ -	$ 200	0.0%
99006901	434020	LIABILITY INSURANCE	$ 69,222	$ 73,375	$ 80,720	$ 40,360	$ 80,720	0.0%
99006901	435010	ELECTRIC SERVICES	$ 49,529	$ 46,552	$ 82,500	$ 38,425	$ 99,000	20.0%
99006901	435040	WATER SERVICES	$ 4,381	$ 5,085	$ 10,640	$ 1,007	$ 12,770	20.0%
99006901	436010	REPAIRS & MAINTENANCE	$ -	$ 9,197	$ 500	$ -	$ 500	0.0%
99006901	437030	OFFICE SPACE RENTAL	$ -	$ -	$ -	$ -	$ -	
99006901	439090	OTHER SERVICES	$ -	$ -	$ -	$ -	$ -	
		Total Services	$ 284,327	$ 272,731	$ 192,260	$ 94,253	$ 215,140	11.9%
99006901	451010	AUDIT	$ -	$ -	$ 1,100	$ -	$ 1,100	0.0%
		Total Debt and Other	$ -	$ -	$ 1,100	$ -	$ 1,100	0.0%
TOTAL	**PORT AUTHORITY EXPENDITURES**		**$ 284,327**	**$ 272,831**	**$ 193,508**	**$ 94,253**	**$ 216,390**	**11.8%**
	PORT AUTHORITY NET		**$ 79,995**	**$ (72,804)**	**$ 9,993**	**$ 4,499**	**$ -**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Port Authority	99006901-431050	Description of Services		
		Miscellaneous Contractual Services	$	2,000
		Wartime Museum Utilities	$	13,000
		Waste Removal	$	4,750
		TOTAL	**$**	**19,750**



People: $1,581,853

Operating: $1,013,621

Capital: $0

$2.5M

Levee Authority

The Evansville-Vanderburgh Levee Authority District (EVLAD) is a separate body of the City of Evansville and Vanderburgh County governments and is governed by a 3-member board. The EVLAD partners with the U. S. Army Corps of Engineers (Louisville District) to inspect our levee system annually. Any changes or modifications to the system must have approval by both the local Levee District and the Corps of Engineers. EVLAD employs 15 full-time staff who maintain the entire levee project, including 19 pump stations and over 17 miles of flood protection. Pump stations operate from 26ft up to protect the city from flooding.

SERVICE OUTCOMES

2024

Completed switchgear replacement in the Sycamore water station

Moved into new office building

7 Million gallons of stormwater pumped to Ohio River during floods

2025

Protected the city from a record flood event

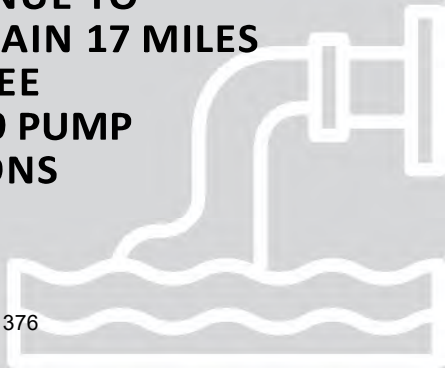
Installed complete video taping system for all pipes

Maintained full staff throughout the year

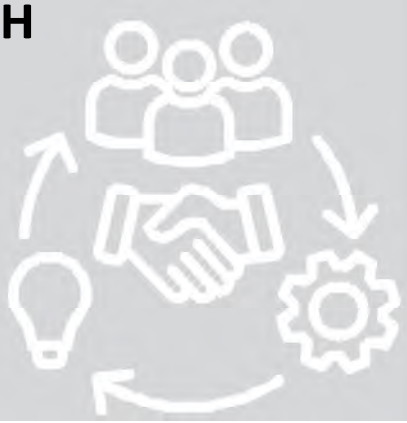


2026 GOALS & OPPORTUNITIES

CONTINUE TO MAINTAIN 17 MILES OF LEVEE AND 19 PUMP STATIONS



COLLABORATE WITH OTHER CITY DEPARTMENTS TO BUILD A BETTER EVANSVILLE



Evansville-Vanderburgh County Levee Authority District - 2026

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
EVANSVILLE VAND LEVEE AUTHORITY								
99206701	311000	PROPERTY TAX	$ 1,819,078	$ 1,899,329	$ 2,049,000	$ 1,178,280	$ 2,604,543	27.11%
99206701	311010	PROPERTY TAX CIRCUIT BREAKER	$ -	$ -	$ (326,500)	$ -	$ (621,729)	90.42%
99206701	334114	ST GRT OTHER	$ -	$ 46,463	$ -	$ 915	$ -	0.00%
99206701	335020	AUTO EXCISE TAX	$ 138,198	$ 140,804	$ 136,500	$ 79,384	$ 135,032	-1.08%
99206701	335050	LOCAL INCOME TAX	$ 552,700	$ 466,481	$ 500,500	$ 276,948	$ 696,000	39.06%
99206701	349040	IN-LIEU OF TAXES	$ 74	$ 121	$ -	$ -		0.00%
99206701	351016	APPLICATION FEES	$ 500	$ 500	$ 1,000	$ -	$ 500	-50.00%
99206701	360000	MISCELLANEOUS REVENUES	$ 1,631	$ 925	$ 1,000	$ 417	$ 1,000	0.00%
99206701	361000	INTEREST INCOME	$ 227,788	$ 293,493	$ 110,500	$ 80,294	$ 150,000	35.75%
99206701	392000	SALES OF SURPLUS PROPERTY	$ -	$ 50,500	$ -	$ -	$ -	
TOTAL	**EVANSVILLE VAND LEVEE REVENUE**		**$ 2,739,969**	**$ 2,898,616**	**$ 2,472,000**	**$ 1,616,238**	**$ 2,965,346**	20.0%
99206701	411011	DEPARTMENT HEAD	$ 82,068	$ 83,306	$ 85,960	$ 42,887	$ 102,430	19.2%
99206701	411013	FULL TIME SALARIES	$ 654,006	$ 654,311	$ 714,720	$ 359,635	$ 820,130	14.7%
99206701	411015	BOARD MEMBER	$ 3,000	$ 3,000	$ 3,000	$ 1,500	$ 3,000	0.0%
99206701	411400	TEMPORARY SALARIES	$ -	$ -	$ 3,000	$ -	$ 3,000	0.0%
99206701	411500	OTHER	$ 3,741	$ 2,109	$ 10,000	$ -	$ 10,000	0.0%
99206701	411600	OVERTIME	$ 28,067	$ 45,180	$ 85,000	$ 54,852	$ 85,000	0.0%
99206701	413010	SOCIAL SECURITY	$ 58,590	$ 60,642	$ 69,384	$ 34,845	$ 78,310	12.9%
99206701	413030	PUBLIC EMP RETIREMENT	$ 106,484	$ 112,958	$ 126,760	$ 64,947	$ 130,920	3.3%
99206701	413040	UNEMPLOYMENT	$ 1,125	$ 1,800	$ 1,800	$ 1,800	$ 2,715	50.8%
99206701	413050	HEALTH INSURANCE	$ 322,335	$ 305,307	$ 440,000	$ 170,830	$ 342,000	-22.3%
99206701	413060	LIFE INSURANCE	$ 391	$ 391	$ 2,940	$ 294	$ 500	-83.0%
99206701	413080	TEAMSTER SCHOLARSHIP	$ 1,340	$ 1,220	$ 1,560	$ 618	$ 1,560	0.0%
		Total Wages and Benefits	$ 1,261,147	$ 1,270,224	$ 1,544,124	$ 732,208	$ 1,579,565	2.3%
99206701	421050	OFFICE SUPPLIES	$ 313	$ 330	$ 600	$ 88	$ 600	0.0%
99206701	422020	GARAGE AND MOTOR	$ 36,079	$ 37,271	$ 50,000	$ 16,382	$ 60,000	20.0%
99206701	423020	REPAIR PARTS	$ 10,685	$ 16,774	$ 22,000	$ 8,566	$ 40,000	81.8%
99206701	423030	SMALL TOOLS & MINOR EQUIPMENT	$ 10,011	$ 7,397	$ 10,000	$ 5,603	$ 15,000	50.0%
99206701	423135	OTHER MATERIALS	$ 6,407	$ 9,219	$ 12,000	$ 6,109	$ 15,000	25.0%
99206701	429000	OTHER SUPPLIES	$ 4,620	$ 10,018	$ 6,000	$ 2,512	$ 8,000	33.3%
99206701	429001	UNIFORMS & ACCESSORIES	$ 3,649	$ 4,181	$ 4,500	$ 2,505	$ 6,000	33.3%
99206701	429005	LANDSCAPING SUPPLIES	$ 5,374	$ 644	$ 5,000	$ 2,317	$ 7,000	40.0%
		Total Supplies	$ 77,138	$ 85,834	$ 110,100	$ 44,082	$ 151,600	37.7%
99206701	431000	PROFESSIONAL SERVICES	$ 21,000	$ 20,000	$ 30,000	$ 20,000	$ 51,000	70.0%
99206701	431010	LEGAL	$ 17,000	$ 17,000	$ 17,000	$ 8,500	$ 17,000	0.0%
99206701	431020	ENGINEERING	$ 4,630	$ -	$ 20,000	$ 385	$ 20,000	0.0%
99206701	431050	CONTRACTUAL SERVICES	$ 2,673	$ 2,780	$ 3,423	$ 1,926	$ 15,217	344.6%
99206701	431054	UNION TOWNSHIP	$ 34,720	$ 34,438	$ 45,000	$ -	$ 45,000	0.0%
99206701	432020	POSTAGE	$ 170	$ 247	$ 400	$ 85	$ 400	0.0%
99206701	432030	TRAVEL	$ 505	$ -	$ 300	$ -	$ 300	0.0%
99206701	432040	TELEPHONE	$ 1,454	$ 1,265	$ 1,340	$ 490	$ 1,340	0.0%
99206701	433010	PRINTING & ADVERTISING	$ 87	$ 73	$ 500	$ -	$ 500	0.0%
99206701	434010	WORKMEN'S COMPENSATION	$ 64,050	$ 50,847	$ 55,470	$ 13,868	$ 60,000	8.2%
99206701	434020	LIABILITY INSURANCE	$ 44,887	$ 47,580	$ 71,370	$ 53,528	$ 78,550	10.1%
99206701	435010	ELECTRIC SERVICES	$ 261,261	$ 275,288	$ 357,500	$ 236,507	$ 429,000	20.0%
99206701	435020	GAS SERVICES	$ 4,057	$ 3,336	$ 8,780	$ 6,261	$ 7,000	-20.3%
99206701	435040	WATER SERVICES	$ 4,439	$ 5,413	$ 5,310	$ 3,565	$ 5,600	5.5%
99206701	436010	REPAIRS & MAINTENANCE	$ 28,272	$ 39,832	$ 45,400	$ 46,708	$ 75,000	65.2%
99206701	439010	REFUNDS AWARDS INDEMNITIES	$ -	$ -	$ 1,624	$ -	$ -	-100.0%
99206701	439090	OTHER SERVICES	$ 34,362	$ 17,248	$ 320,726	$ 15,307	$ 16,304	-94.9%
99206701	439098	COMPUTER SOFTWARE	$ 26,000	$ 26,000	$ 26,000	$ 6,500	$ -	-100.0%
		Total Services	$ 549,567	$ 541,347	$ 1,010,143	$ 413,630	$ 822,211	-18.6%
99206701	443000	BUILDINGS	$ 213,961	$ 2,227,641	$ -	$ -	$ -	
99206701	445050	OTHER MACH/EQUIPMENT	$ -	$ 82,378	$ 45,000	$ 32,811	$ 36,000	-20.0%
99206701	451010	AUDIT	$ -	$ 5,367	$ -	$ -	$ -	
99206701	459020	ACCOUNTING SERVICES	$ 51,808	$ 51,808	$ 51,810	$ 51,810	$ 51,810	0.0%
		Total Capital & Other	$ 265,769	$ 2,367,194	$ 96,810	$ 84,621	$ 87,810	-9.3%
TOTAL	**EVANSVILLE VAND LEVEE AUTHORITY EXP.**		**$ 2,153,621**	**$ 4,264,599**	**$ 2,761,177**	**$ 1,274,541**	**$ 2,641,186**	**-4.3%**
EVANSVILLE VAND LEVEE AUTH NET			**$ 586,348**	**$ (1,365,983)**	**$ (289,177)**	**$ 341,697**	**$ 324,160**	
LEVEE RAINY DAY FUND								
99226701	361000	INTEREST INCOME	$ 1,253	$ 1,253	$ 4,000	$ 5,024	$ 4,000	0.00%
TOTAL	**LEVEE RAINY DAY FUND**		**$ 1,253**	**$ 1,253**	**$ 4,000**	**$ 5,024**	**$ 4,000**	**0.00%**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Levee Authority District	99206701-431050	Description of Services		
		Laundry Service (Towels, Rags, Mops, Etc.)	$	2,200
		Waste Removal Service	$	545
		Background Checks	$	300
		CSX Annual Lease Payment	$	172
		Lease 1 Crew Truck	$	12,000
		TOTAL	**$**	**15,217**

2026 Other Services by Department

Levee Authority District	99206701-439090	Description of Services		
		Physicals, Hep Shots, Hearing, Comp Center	$	2,200
		Hazmat Fees	$	500
		Sonitrol Security Services	$	3,800
		TSF Pump Station restroom	$	2,200
		Internet service for stations	$	7,404
		Disposal Charges	$	200
		TOTAL	**$**	**16,304**

Separate District

Department: Levee Authority
Director: Mike Herke

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
99006	Videotaping of pipes	O	$ 300,000	PROP TAX							$ 300,000
NEW	Ventrac mower	C	$ 45,000	PROP TAX							$ 45,000
NEW	Replace one crew truck	N			$ 12,000	PROP TAX	99206701-431050	$ 12,000	$ 12,000	$ 12,000	$ 48,000
NEW	replace Zeroturns	N	$ -		$ 36,000	PROP TAX	99206701-445050				$ 36,000
			$ -		$ -						$ -
	Department Total		**$ 345,000**		**$ 48,000**			**$ 12,000**	**$ 12,000**	**$ 12,000**	**$ 429,000**

CITY OF EVANSVILLE - 2026 SOLID WASTE BUDGET

			2023 ACTUALS	2024 ACTUALS	2025 BUDGET	6/30/2025 ACTUALS	2026 PROPOSED	PCT CHANGE
		SOLID WASTE DISTRICT						
99306602	344100	TIPPING FEES	$ 515,385	$ 534,832	$ 460,000	$ 222,522	$ 500,000	8.7%
99306602	360000	MISCELLANEOUS REVENUES	$ 543	$ 659	$ -	$ -	$ -	
99306602	361000	INTEREST INCOME	$ 15,239	$ 20,292	$ 10,000	$ 11,448	$ 13,000	30.0%
99306602	399002	REIMBURSEMENTS	$ 609	$ -	$ -	$ -	$ -	
TOTAL	**SOLID WASTE MANAGEMENT REVENUE**		**$ 531,775**	**$ 555,783**	**$ 470,000**	**$ 233,970**	**$ 513,000**	9.1%
99306602	411011	DEPARTMENT HEAD	$ 72,823	$ 72,516	$ 75,040	$ 37,308	$ 76,660	2.2%
99306602	411013	FULL TIME SALARIES	$ -	$ -	$ 51,570	$ 17,665	$ 52,600	2.0%
99306602	411400	TEMPORARY SALARIES	$ -	$ -	$ -	$ -	$ -	
99306602	413010	SOCIAL SECURITY	$ 5,511	$ 5,488	$ 9,870	$ 4,141	$ 9,880	0.1%
99306602	413030	PUBLIC EMP RETIREMENT	$ 10,199	$ 10,297	$ 17,980	$ 7,806	$ 18,340	2.0%
99306602	413040	UNEMPLOYMENT	$ 150	$ 240	$ 240	$ 240	$ 370	54.2%
99306602	413050	HEALTH INSURANCE	$ 20,250	$ 28,313	$ 46,960	$ 19,340	$ 45,600	-2.9%
99306602	413060	LIFE INSURANCE	$ 196	$ 196	$ 395	$ 228	$ 400	1.3%
		Total Wages and Benefits	$ 109,129	$ 117,050	$ 202,055	$ 86,728	$ 203,850	0.9%
99306602	421050	OFFICE SUPPLIES	$ 45	$ 55	$ 150	$ 69	$ 150	0.0%
99306602	422020	GARAGE AND MOTOR	$ -	$ -	$ -	$ -	$ -	
99306602	423030	SMALL TOOLS & MINOR EQUIPMENT	$ -	$ -	$ 250	$ 333	$ 250	0.0%
99306602	429000	OTHER SUPPLIES	$ 252	$ 117	$ 450	$ 65	$ 450	0.0%
99306602	429003	FOOD	$ -	$ -	$ 50	$ -	$ 50	0.0%
		Total Supplies	$ 297	$ 172	$ 900	$ 467	$ 900	0.0%
99306602	431010	LEGAL	$ 3,738	$ 2,813	$ 6,500	$ 1,925	$ 6,500	0.0%
99306602	431050	CONTRACTUAL SERVICES	$ 214,445	$ 244,880	$ 273,800	$ 201,856	$ 293,000	7.0%
99306602	432020	POSTAGE	$ 2	$ 1	$ 30	$ -	$ 30	0.0%
99306602	432030	TRAVEL	$ 366	$ -	$ 500	$ -	$ 500	0.0%
99306602	432040	TELEPHONE	$ 11	$ -	$ 80	$ -	$ 80	0.0%
99306602	433010	PRINTING & ADVERTISING	$ 20,885	$ 20,754	$ 40,180	$ 10,893	$ 40,180	0.0%
99306602	434010	WORKMEN'S COMPENSATION	$ 3,291	$ 2,592	$ 2,592	$ 1,420	$ 210	-91.9%
99306602	434020	LIABILITY INSURANCE	$ 3,272	$ 3,468	$ 3,820	$ 2,865	$ 3,950	3.4%
99306602	436010	REPAIRS & MAINTENANCE	$ -	$ -	$ -	$ -	$ -	
99306602	437030	OFFICE SPACE RENTAL	$ 8,740	$ 9,106	$ 9,680	$ 4,838	$ 10,390	7.3%
99306602	439010	REFUNDS AWARDS INDEMNITIES	$ 1,152	$ 659	$ -	$ -	$ -	
99306602	439031	SUBSCRIPTIONS	$ 879	$ 906	$ 1,300	$ 911	$ 1,300	0.0%
99306602	439050	GRANTS AND SUBSIDIES	$ 45,029	$ 2,000	$ 43,029	$ -	$ 90,500	110.3%
99306602	439090	OTHER SERVICES	$ 11,040	$ 10,363	$ 12,850	$ 3,233	$ 22,200	72.8%
99306602	439093	PROMOTIONAL	$ -	$ -	$ 100	$ -	$ 100	0.0%
		Total Services	$ 312,850	$ 297,542	$ 394,461	$ 227,941	$ 468,940	18.9%
TOTAL	**SOLID WASTE MANAGEMENT EXPENDITURES**		**$ 422,276**	**$ 414,764**	**$ 597,416**	**$ 315,136**	**$ 673,690**	**12.8%**
	SOLID WASTE DISTRICT NET		**$ 109,499**	**$ 141,019**	**$ (127,416)**	**$ (81,166)**	**$ (160,690)**	

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Solid Waste District	99306602-431050	Description of Services		
		Tire Recycling Program	$	8,000
		Electronics Recycling Program	$	90,000
		Household Hazardous Waste Recycling Program	$	135,000
		Glass Recycling Program	$	60,000
		TOTAL	**$**	**293,000**

2026 Other Services by Department

Solid Waste District	99306602-439090	Description of Services		
		Civic Center Paper Recycling EVCBA	$	2,750
		Equipment Rentals for Recycling Programs	$	6,850
		Financial Fees (Controller & Human Resources)	$	9,100
		Urban Forestry Tree Maintenance	$	3,500
		TOTAL	**$**	**22,200**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Other Services by Department

Mayor	11011101-439090	Description of Services		
		Engraving Service	$	300
		Awards & Keys to the City	$	300
		Other Services as Needed	$	5,500
		TOTAL	**$**	**6,100**

2026 Contractual Services by Department

Law	11011501-431050	Description of Services		
		Other Services as Needed	$	1,000
			$	**1,000**

2026 Other Services by Department

Law	11011501-439090	Description of Services		
		Other Services as Needed	$	1,000
			$	**1,000**

2026 Contractual Services by Department

Finance	11011301-431050	Description of Services		
		Consulting Services	$	40,000
		Bank Service Fees	$	2,500
		Subtotal	$	42,500
	11017604-431050	Financial Consulting	$	150,000
		Professional Services	$	170,000
		FinQuery	$	3,000
		Broadcast of Public Meetings	$	60,000
		Subtotal	$	383,000
		TOTAL	**$**	**425,500**

2026 Other Services by Department

Finance	11011301-439090	Description of Services		
		Credit Card Charges	$	1,100
		Document Shred Services	$	1,800
		Notary fees, Etc.	$	1,200
		Subtotal	**$**	**4,100**
	11017604-439090	Assessment & Bond Fees	$	26,000
		Website Update	$	175,000
		Subtotal	$	201,000
		TOTAL	**$**	**205,100**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Purchasing	11011302-431050	Description of Services		
		Consultant	$	100,000
			$	**100,000**

2026 Contractual Services by Department

City Council	11017603-431050	Description of Services		
		Security for City Council Meetings	$	10,000
			$	**10,000**

2026 Contractual Services by Department

City Clerk	11011402-431050	Description of Services		
		Code Publishing (Online Resolutions/Ordinances)	$	250
			$	**250**

2026 Other Services by Department

City Clerk	11011402-439090	Description of Services		
		Code Publishing (Online Resolutions/Ordinances)	$	900
		State Mandated Training	$	1,500
		TOTAL	**$**	**2,400**

2026 Contractual Services by Department

Board of Public Works	11011601-431050	Description of Services		
		Uniform Rental Service	$	1,800
		Bus Route Service for 41N	$	125,000
		Pest Control Service	$	2,895
		Subtotal	$	129,695
	44375906-431050	Outdoor Electrical Improvements	$	5,000
		Subtotal	$	5,000
		TOTAL	**$**	**134,695**

2026 Other Services by Department

Board of Public Works	11011601-439090	Description of Services		
		Deaconess Hearing Tests	$	350
			$	**350**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Animal Control	11011602-431050	Description of Services		
		Surveillance - Safety & Security	$	1,500
		Credit Card Machine Charges	$	1,900
		Kennel Cleaning	$	6,900
		Waste Removal Service	$	1,750
		Air Cards for Laptops	$	1,683
		Uniform Rental and Cleaning	$	1,681
		Pest Control Service	$	336
		Incinerator Maintenance	$	2,000
		TOTAL	**$**	**17,750**

2026 Other Services by Department

Animal Control	11011602-439090	Description of Services		
		Medical waste removal	$	500
		Rabies, Series and Background Checks	$	2,000
		Subtotal	**$**	**2,500**

Spay/Neuter	11011605-439090	Description of Services		
		Spay/Neuter Services	$	32,000
		Subtotal	$	32,000
		TOTAL	**$**	**34,500**

2026 Contractual Services by Department

METS	11011603-431050	Description of Services		
		Surveillance - Safety & Security	$	12,842
		Uniform Rental Service	$	41,500
		Credit Card Machine Charges	$	1,200
		MPO Grant Planning	$	12,500
		License for Lawndale Terminal Property	$	17,340
		Pest Control Service	$	1,425
		Fuel & Mileage Monitoring	$	2,000
		Subtotal	$	88,807
	44375914-431050	Comprehensive Operation Analysis	$	400,000
		Passenger Sampling	$	75,000
		Update Graphics	$	45,000
		Subtotal	$	520,000
		TOTAL	**$**	**608,807**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Other Services by Department

METS	11011603-439090	Description of Services		
		Annual Sprinkler Inspection and Maintenance	$	2,800
		Waste Oil Tank Inspection and Maintenance	$	5,000
		Background Checks	$	10,000
		Terminal Security	$	80,000
		Data for bus tracking and tables	$	28,080
		API fees for bus tracking	$	6,000
		Terminal cleaning	$	42,000
		Bus cleaning	$	15,000
		TOTAL	**$**	**188,880**

2026 Contractual Services by Department

Locust Hill Cemetery	11011604-431050	Description of Services		
		Landscape Maintenance/Mowing Service	$	100,000
		Waste Removal Service	$	800
		Pest Control Service	$	312
		Wildlife Maintenance	$	2,500
		Security Monitoring System	$	713
		TOTAL	**$**	**104,325**

2026 Other Services by Department

Locust Hill Cemetery	11011604-439090	Description of Services		
		Clean Windows & Drapes	$	150
		Drug Test, DOT physical	$	100
		Clear Services	$	125
		TOTAL	**$**	**375**

Locust Hill Cemetery	44375922-439090	Description of Services		
		GIS Mapping Refinements	$	15,000
		TOTAL	**$**	**15,000**

2026 Contractual Services by Department

Oak Hill Cemetery	11011606-431050	Description of Services		
		Landscape Maintenance/Mowing Service	$	238,000
		Waste Removal Service	$	1,100
		Pest Control Service	$	600
		Security Monitoring System	$	2,245
		Wildlife Maintenance	$	3,500
		Credit Card Machine Charges	$	3,500
		Security Service for Halloween	$	500
		Uniform Service	$	1,000
		TOTAL	**$**	**250,445**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Other Services by Department

Oak Hill Cemetery	11011606-439090	Description of Services		
		Clean Windows & Drapes	$	325
		Fire Extinguisher Inspection	$	125
		Drilling for niche vases	$	200
		Credit card services	$	550
		Treatment of lake for algae	$	1,575
		Mats cleaning and rental	$	640
		TOTAL	**$**	**3,415**

Oak Hill Cemetery	44375923-439090	Description of Services		
		GIS Mapping Refinements	$	15,000
		TOTAL	**$**	**15,000**

2026 Contractual Services by Department

Central Dispatch	11011701-431050	Description of Services		
		Tower Inspection	$	5,000
		Tower Maintenance	$	5,000
		Pest Control Service	$	800
		Security Service (Cameras, Keyless Entry, & Fire)	$	8,000
		HVAC Maintenance	$	1,400
		UPS & Generator Maintenance	$	1,560
		Maintenance of UPS system	$	2,754
		Bush Hogging	$	3,000
		AT&T Sim Card	$	2,256
		Astound Cable Modem	$	720
		Building Cleaning	$	17,456
		Waste Removal Service	$	545
		TOTAL	**$**	**48,491**

2026 Other Services by Department

Central Dispatch	11011701-439090	Description of Services		
		Continuing Education & Training for Dispatchers	$	25,000
		Miscellaneous	$	5,000
		TOTAL	**$**	**30,000**

2026 Contractual Services by Department

Building Commission	11011801-431050	Description of Services		
		Emergency Rental Housing Repairs	$	20,000
		Subtotal	$	20,000
	44375930-431050	Demolitions	$	250,000
		Trash Cleanup	$	250,000
		Leasing vehicles	$	30,000
		Subtotal	$	530,000
		TOTAL	**$**	**550,000**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Other Services by Department

Building Commission	11011801-439090	Description of Services		
		BMV Register & Plate New	$	75
			$	**75**

2026 Contractual Services by Department

Police	11011901-431050	Description of Services		
		Satellite Office Cleaning	$	60,000
		Towing Service	$	2,000
		Modem Service	$	28,000
		Psychological Exams	$	2,000
		Random Drug Screenings	$	4,500
		Blood Draw for DUI Investigations	$	4,500
		Waste Removal Service	$	800
		Modem Service/SIM Card Service	$	75,000
		SWAT Doctor	$	6,900
		Imprest Funds	$	10,000
		TOTAL	**$**	**193,700**

2026 Other Services by Department

Police	11011901-439090	Description of Services		
		Car Washes	$	10,000
		Locksmith and Key Services	$	1,000
		K9 Medical Services	$	30,000
		Interpreter Services	$	1,145
		GPS Services for JTF	$	2,500
		Subpoena Charges	$	2,500
		Shredding Services	$	700
		Internet Services	$	1,600
		Phone Tracking	$	750
		Bio-Hazard Cleaning	$	2,500
		TOTAL	**$**	**52,695**

2026 Contractual Services by Department

Police Merit	11012001-431050	Description of Services		
		Pre Employment Exams/Drug Screens	$	42,000
		Psychological Testing for Applicants	$	25,000
		TOTAL	**$**	**67,000**

2026 Other Services by Department

Police Merit	11012001-439090	Description of Services		
		Testing Supplies	$	45,000
		Facilities Usage	$	3,200
		Merit badges	$	2,000
		TOTAL	**$**	**50,200**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Fire	11012101-431050	Description of Services		
		Dive Rescue Equipment Maintenance	$	4,500
		Uniform Rental Service	$	11,000
		Dumpster Service	$	6,300
		Maintenance of Exercise Station Equipment	$	4,012
		Chaplain Services	$	1,000
		Testing Maintenane & Calibration Servicse (FIT)	$	4,500
		Security Service at Administration Building	$	4,460
		Suppressions Systems, Extinguishers, Backflow	$	4,000
		Maintenance of Bay Doors	$	3,375
		Hose testing	$	35,000
		Fit Testing Maintenance & Calibrations	$	18,000
		TOTAL	**$**	**96,147**

2026 Other Services by Department

Fire	11012101-439090	Description of Services		
		Oxygen Service for Trucks	$	1,300
		SCBA annaul posiechekc	$	1,300
		EMT Testing Reimbursements	$	1,872
		Tank Residue Inspection	$	17,000
		Employment Screening	$	720
		Dive Recertification	$	100
		Hydrotesting of SCBA Cylinders	$	5,250
		Engineering/Structural Reports	$	5,000
		Oxygen Tank Refill & Maintenance of Hydro Cylinders	$	200
		Preventative maintenance for lift	$	1,200
		Parts washer services & recycle	$	600
		Aerial Testing	$	3,200
		TOTAL	**$**	**37,742**

2026 Contractual Services by Department

Climate Collaborative	11012201-431050	Description of Services		
		Recycling Collection Service	$	12,000
			$	**12,000**

2026 Other Services by Department

Climate Collaborative	11012201-439090	Description of Services		
		Summer Internship Stipend	$	5,600
			$	**5,600**

2026 Contractual Services by Department

Emergency Management	11012301-431050	Description of Services		
		Dumpster Service	$	500
			$	**500**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Other Services by Department

Emergency Management	11012301-439090	Description of Services		
		Alarm Services	$	1,500
		Propane and Hazmat Annual Cylinder Fee	$	1,075
		Mowing and Maintenance Services	$	1,500
		Maintenance & Repair for Emergency Warning Sirens	$	6,000
		Pest Control Services	$	350
		Annual Maintenance for ID Card Machine	$	675
		Satellite Data Services	$	1,000
		Satellite Phone Services	$	3,720
		First Responder Cell Wi-Fi	$	2,460
		Wireless Services	$	2,280
		Preventive Maintenance for Generac Generator	$	950
		TOTAL	**$**	**21,510**

2026 Contractual Services by Department

Human Resources	11012401-431050	Description of Services		
		Pre Employment Exams/Drug Screens	$	2,500
		Shredding Serice	$	300
		TOTAL	**$**	**2,800**

2026 Other Services by Department

Human Resources	11012401-439090	Description of Services		
		Arbitration	$	1,500
		Enghouse Software Maintenance	$	300
		Reference Checks	$	1,740
		Payroll Printer Repairs	$	200
		TOTAL	**$**	**3,740**

2026 Contractual Services by Department

Fire Merit	11012501-431050	Description of Services		
		Promotional Testing	$	60,000
			$	**60,000**

2026 Other Services by Department

Fire Merit	11012501-439090	Description of Services		
		Career Fair and Recuitment	$	10,000
			$	**10,000**

2026 Contractual Services by Department

Ambulance	11012701-431050	Description of Services		
		Medical Director Service	$	26,000
		Station Alerting software	$	22,000
		TOTAL	**$**	**48,000**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Other Services by Department

Ambulance	11012701-439090	Description of Services		
		Oxygen for Trucks	$	5,000
			$	**5,000**

2026 Contractual Services by Department

Miscellaneous	11013001-431050	Description of Services		
		2026 Spring & Fall Ditch Maintenance Property Taxes	$	187,400
		Abandoned Vehicle Auction	$	5,000
		TOTAL	**$**	**192,400**

2026 Contractual Services by Department

Metropolitan Development	11017101-431050	Description of Services		
		Downtown Evansville Economic Improvement District (EID	$	25,000
		ISBDC Agreement for Loan Programs	$	10,000
		Historic Review &Archeological Services	$	4,500
		Environmental Services	$	1,500
		Interpreter Services	$	300
		TOTAL	**$**	**41,300**

2026 Other Services by Department

Metropolitan Development	11017101-439090	Description of Services		
		Worker's Comp. Claims	$	150
		Monthly Air Card	$	360
		Notary Renewals	$	150
		Car Wash Services	$	200
		Training	$	500
		SBOA Fees	$	2,700
		Recording Fees	$	200
		Drip Irrigation	$	1,010
		TOTAL	**$**	**5,270**

2026 Contractual Services by Department

Code Enforcement	11017501-431050	Description of Services		
		EVCBA Maintenance & Cleaning	$	405,250
		Hearing Authority	$	9,450
		Lawn Services for Vacant/Unattended Lots	$	187,000
		TOTAL	**$**	**601,700**

2026 Other Services by Department

Code Enforcement	11017501-439090	Description of Services		
		Recording Fees	$	55,000
		BVM Registration Fee	$	80
		TOTAL	**$**	**55,080**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Victory Theater	11017501-431050	Description of Services		
		EVCBA Maintenance	$	405,250
			$	**405,250**

2026 Other Services by Department

Victory Theater	44375937-439090	Description of Services		
		Carpet Replacement	$	50,000
			$	**50,000**

2026 Contractual Services by Department

Ford Arena	11017615-431050	Description of Services		
		Annual Operating Expenses	$	2,035,788
			$	2,035,788

2026 Contractual Services by Department

Computer Services	11017626-431050	Description of Services		
		Business Liaison	$	105,942
		Backup Device Maint Rubrix	$	57,500
		Computer Support	$	1,750,450
		DR Server Capacity	$	50,000
		Network Refresh	$	177,000
		Professional Services	$	60,000
		Mass Notification Service	$	2,500
		Meeting Streaming Granicus	$	22,000
		Multifunction Devices	$	150,000
		Security Cisco Monitoring MDR	$	75,000
		Telephone System Flex & SIP	$	5,000
		Software Cisco Security ELA	$	131,559
		TOTAL	**$**	**2,586,951**

2026 Contractual Services by Department

Highway	22011607-431050	Description of Services		
		Pigeon and Pest Control Service	$	21,450
		CCTV & Alarm Monitoring Service	$	10,803
		Pest Control Service	$	450
		Uniform Rental Service	$	15,386
		Disposal Services	$	2,000
		Waste Removal Service	$	5,100
		Janitorial Service	$	65,000
		TOTAL	**$**	**120,189**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Other Services by Department

Highway	22011607-439090	Description of Services		
		Physicals, Audiograms and Shots & Background Checks	$	4,000
		GPS Monitoring	$	450
		Reference Service	$	1,000
		Safety Training	$	3,500
		Pump Oil Water Separator	$	20,000
		TOTAL	**$**	**28,950**

2026 Contractual Services by Department

Traffic Engineer	22011608-431050	Description of Services		
		Verizon Air Cards for Traffic Signal Control Operation	$	1,350
		Uniform Rental Service	$	2,700
		Waste Removal Service	$	1,300
		Verizon M2M Modem to Modem	$	4,760
		ATT Pole Attachments	$	403
		INDOT Grant for Railroad Crossing Painting and Signs	$	5,015
		Center Point Pole Attachments	$	5,941
		TOTAL	**$**	**21,469**

2026 Other Services by Department

Traffic Engineer	22011608-439090	Description of Services		
		Physicals, Audiograms and Shots	$	900
		Background Checks	$	100
		Training for Forklift and IMSA	$	800
		TOTAL	**$**	**1,800**

2026 Contractual Services by Department

Urban Forestry	22011609-431050	Description of Services		
		Surveillance - Safety & Security	$	804
		Pest Control Service	$	120
		TOTAL	**$**	**924**

2026 Other Services by Department

Urban Forestry	22011609-439090	Description of Services		
		Background Checks	$	100
		Physicals, Audiograms and Shots	$	800
		TOTAL	**$**	**900**

2026 Contractual Services by Department

City Engineer	22024501-431050	Description of Services		
		Jet Pack Wireless Service	$	1,920
		Consultant Services MS4	$	30,000
		TOTAL	$	31,920

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Other Services by Department

City Engineer	22024501-439090	Description of Services		
		New Hire Background Checks	$	600
		New Hire Physicals	$	600
		Subtotal	**$**	**1,200**
	44375932-439090	Barrett Law Sidewalks	$	100,000
		Subtotal	**$**	**100,000**

2026 Contractual Services by Department

Soccer	22043106-431050	Description of Services		
		Facility Management Agreement	$	200,000
			$	**200,000**

2026 Contractual Services by Department

Parks Maintenance	22043107-431050	Description of Services		
		Uniform Service	$	7,000
		Waste Removal Service	$	98,000
		Security Service Monitoring	$	1,520
		Pest Control Service	$	1,800
		Fire Extinguisher Service	$	1,000
		Portable Toilets for Parks	$	7,000
		Park Restroom and Shelter Cleaning	$	57,000
		Park/Blvd Mowing Contract	$	92,000
		TOTAL	**$**	**265,320**

2026 Other Services by Department

Parks Maintenance	22043107-439090	Description of Services		
		Wildlife Management at Various Parks	$	2,450
		Aquatic Control Garvin Lake Fountain	$	700
		TOTAL	**$**	**3,150**

2026 Other Services by Department

Other Pools	22043114-439090	Description of Services		
		Officials for City Swim Meet	$	1,500
			$	**1,500**

2026 Other Services by Department

Parking Meter	22071403-439090	Description of Services		
		Painting of lines and spaces	$	12,070
		Drug Screening, Physicals, Water	$	430
		Car Washes for Meter Police	$	500
		TOTAL	**$**	**13,000**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

CK Newsome	22043108-431050	Description of Services		
		EVCBA Contract for Maintenance Management	$	271,470
		Carver Organization-Children's Programs	$	20,000
			TOTAL	**$ 291,470**

2026 Contractual Services by Department

Park Administration	22043109-431050	Description of Services		
		Pickleball Management	$	24,000
		Credit Card Service Fees	$	4,500
		Work Order Maintenance System	$	35,000
		Civic Rec POS System	$	9,375
		Umpiring Fees	$	14,000
		Sports - Rental of YMCA Gym	$	9,000
		Sports - Portable Toilets	$	3,000
		Port Authority Operating Budget	$	211,390
			Subtotal	**$ 310,265**
	44375916-431050	Lease Vehicles for Parks Admin & Parks Maint	$	32,500
			Subtotal	$ 32,500
			TOTAL	**$ 342,765**

2026 Other Services by Department

Park Administration	22043109-439090	Description of Services		
		New Employee Background Checks	$	3,000
		Deaconess Employee Screening	$	1,000
		Cell - Cradlepoints	$	1,000
			Subtotal	**$ 5,000**
	44375916-439090	DAC Pool System Maintenance	$	10,000
			Subtotal	$ 10,000
			TOTAL	**$ 15,000**

2026 Contractual Services by Department

Mesker Park Zoo	22043111-431050	Description of Services		
		Security System & Fire Monitoring	$	4,290
		Pest Control Service	$	3,840
		Waste Removal Service	$	14,200
		Predator Control Service	$	12,960
		Night & Special Event Security	$	124,000
		Stroller & Scooter Profit Share	$	14,000
		Cleaning Services	$	55,361
		Uniform Rental	$	6,000
		HWY Directional Signs	$	3,978
			Subtotal	$ 238,629
	44375917-431050	Hazardous Tree Removal	$	25,000
			Subtotal	$ 25,000
			TOTAL	**$ 263,629**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Other Services by Department

Mesker Park Zoo	22043111-439090	Description of Services		
		Hoof Trimming	$	540
		Vet Equipment Services	$	2,400
		Lab Services	$	30,000
		Radiology Services	$	2,850
		Vet Relief Services	$	1,005
		Equine Vet Services	$	683
		Pre-Employment Physcials	$	768
		Staff Medical Testing	$	1,080
		Special Event Rentals	$	5,805
		Portabel Sinks and Toilets Camp	$	518
		Portable Toilets for Batz	$	393
		Backflow Testing	$	1,780
		Pre-employment Background Checks	$	803
		Equipment Testing	$	230
		Generator Services	$	2,480
		Greas Trap Sservies	$	660
		Quarterly Grease Trap Cleaning	$	1,200
		Turck and Equipment Rental	$	1,100
		Fire Extinguisher Srevice	$	672
		Hood and Sprinkler System Testing	$	1,200
		HVAC and Chiller PM	$	15,000
		Fire Alarm Testing	$	1,800
		penquin Fitration Services	$	15,000
		LSS Services	$	4,000
		Subtotal	**$**	**91,967**
	44375917-439090	Graphics & Signage	$	6,000
		Subtotal	$	6,000
		TOTAL	**$**	**97,967**

2026 Contractual Services by Department

Swonder Ice Arena	22043113-431050	Description of Services		
		HVAC Maintenance Agreements	$	21,000
		Elevator Maintenance Agreements	$	680
		Pest Control Service	$	400
		Fire Extinguisher Service	$	3,000
		Fire Alarm Service	$	1,000
		Security Service	$	1,920
		Waste Removal Service	$	2,800
		Grease Trap Maintenance	$	1,500
		Credit Card Processing	$	8,150
		TOTAL	**$**	**40,450**

2026 Other Services by Department

Swonder Ice Arena	22043113-439090	Description of Services		
		Boiler Inspections	$	100
		Sprinkler & Backflow Inspections	$	1,400
		Kitchen Hood Cleaning	$	1,250
		Zamboni Blade Sharpening	$	850
		Entertainment & Elevator Permits	$	400
		TOTAL	**$**	**4,000**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Neighborhood Pools	22043114-431050	Description of Services		
		Portable Toilets for City Swim Meet	$	250
		Fire Extinguisher Service	$	250
		Pest Control Service	$	500
		Swim Instructors	$	9,000
		TOTAL	**$**	**10,000**

2026 Other Services by Department

Neighborhood Pools	22043114-439090	Description of Services		
		Officals for City Swim Meet	$	1,500
			$	**1,500**

2026 Contractual Services by Department

Wesselman Nature Center	22043116-431050	Description of Services		
		Management Agreement	$	175,000
			$	**175,000**

2026 Contractual Services by Department

Pagoda	22043121-431050	Description of Services		
		Security Service	$	3,048
		Credit Card Service Fees	$	120
		Fire Extinguisher/Safety Inspection/Backflow Testing	$	500
		Pest Control Service	$	600
		Elevator Maintenance	$	1,000
		TOTAL	**$**	**5,268**

2026 Other Services by Department

Pagoda	22043121-439090	Description of Services		
		Cleaning	$	5,000
			$	**5,000**

2026 Contractual Services by Department

Parking Meter	22071403-431050	Description of Services		
		Parking Enforcement System	$	9,000
		Parking Space Painting	$	4,000
			$	**13,000**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Other Services by Department

Parking Meter	22071403-439090	Description of Services		
		Car washes for meter police	$	500
		Water Servcie, Drug Screens, Physicals, Background	$	430
		TOTAL	**$**	**930**

2026 Contractual Services by Department

Third Street Garage	22244902-431050	Description of Services		
		EVCBA Maintenance & Cleaning	$	72,479
			$	**72,479**

Sycamore St. Garage	22244903-43050	Description of Services		
		EVCBA Maintenance & Cleaning	$	158,387
			$	**158,387**

DoubleTree Parking Garage	22244904-431050	Description of Services		
		EVCBA Maintenance & Cleaning	$	61,641
			$	**61,641**

Skywalk Parking Garage	22244905-431050	Description of Service		
		EVCBA Maintenance & Cleaning	$	41,423
			$	**41,423**

2026 Other Services by Department

Parking Garages	22244903-439090	Description of Services		
		Garage Repairs	$	20,000
		Paint Projects	$	40,000
		TOTAL	**$**	**60,000**

2026 Contractual Services by Department

Local Law Enforcement	22281905-431050	Description of Service		
		Training Costs	$	2,500
			$	**2,500**

2026 Other Services by Department

Local Law Enforcement Cont.	22281905-439090	Description of Services		
		Training Costs	$	140,000
		Travel Expenses	$	70,000
		TOTAL	**$**	**210,000**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Fendrich Golf Course	22893202-431050	Description of Services		
		Credit Card Usage Fees	$	6,672
		Golf Pro Compensation	$	25,405
		Golf Pro Quarterly Allowance	$	28,741
		Uniform Service & Mats	$	3,000
		Security Service	$	1,644
		Grease Trap Maintenance	$	1,620
		Waste Removal Service	$	2,300
		Fire Extinguisher & Kitchen Suppression Service	$	1,000
		Pest Control Service	$	600
		Lake Maintenance - Aquatic Control	$	2,500
		TOTAL	$	73,482

2026 Other Services by Department

Fendrich Golf Course	22893202-439090	Description of Services		
		Recycle Parts Cleaner	$	250
		Spring/Fall Aeration	$	7,000
		Hood Cleaning	$	1,300
		TOTAL	**$**	**8,550**

2026 Contractual Services by Department

Helfrich Golf Course	22893203-431050	Description of Services		
		Credit Card Usage Fees	$	9,222
		Golf Pro Compensation	$	25,405
		Golf Pro Quarterly Allowance	$	28,741
		Uniform Service & Mats	$	3,100
		Security Service	$	2,208
		Grease Trap Maintenance	$	1,400
		Lake Maintenance - Aquatic Control	$	9,900
		Portable Toilet	$	500
		Waste Removal Service	$	1,750
		Pest Control Service	$	500
		Fire Extinguisher & Kitchen Suppression Service	$	1,000
		TOTAL	**$**	**83,726**

2026 Other Services by Department

Helfrich Golf Course	22893203-439090	Description of Services		
		Spring/Fall Aeration	$	5,000
		Hood Cleaning	$	1,300
		TOTAL	**$**	**6,300**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

McDonald Golf Course	22893204-431050	Description of Services		
		Credit Card Usage Fees	$	8,172
		Golf Pro Compensation	$	25,405
		Golf Pro Quarterly Allowance	$	28,741
		Uniform Service & Mats	$	1,090
		Security Service	$	1,392
		Pest Control Service	$	300
		Waste Removal Service	$	1,090
		Portable Toilet	$	980
		Fire Extinguisher & Kitchen Suppression Service	$	500
		Lake Maintenance - Aquatic Control	$	2,500
		TOTAL	**$**	**70,170**

2026 Other Services by Department

McDonald Golf Course	22893204-439090	Description of Services		
		Spring/Fall Aeration	$	5,000
			$	**5,000**

2026 Contractual Services by Department

Aquatics Center	25003120-431050	Description of Services		
		DAC Operating	$	1,831,000
			$	**1,831,000**

2026 Contractual Services by Department

Rental Housing Inspection	25141803-431050	Description of Services		
		Landlord Registry Service	$	24,000
			$	**24,000**

2026 Contractual Services by Department

Water Administration	61019001-431050	Description of Services		
		Online Payment Fees	$	1,100,000
		Bill Printing & Postal Service	$	120,000
		EWSU Customer Assistance Program	$	3,000
		Payroll	$	4,250
		Annual AIM	$	8,750
		TOTAL	**$**	**1,236,000**

Water Filter Plant	61019002-431050	Description of Services		
		Hach Program and Misc Facility Maintenance	$	255,000
			$	**255,000**

Water Distribution Plant	61019003-431050	Description of Services		
		Pipeline fees and Security Monitoring	$	16,175
			$	**16,175**

City of Evansville 2026 Budget
Detail of Selected Expenditures

Water Planning	61019005-431050	Description of Services		
		On the Spot Utility	$	700,000
			$	**700,000**

Water IT Dept	61019012-431050	Description of Services		
		Engineering Service	$	500,000
			$	**500,000**

Water IT Department	61019013-431050	Description of Services		
		Alpha Laser	$	31,200
		Astound Internet Service	$	66,000
		EWSU Shared IT Expenses	$	480,000
		VNET Admin	$	100,000
			TOTAL **$**	**677,200**

2026 Contractual Services by Department

Sewage Administration	62010101-431050	Description of Services		
		Data Mail Service	$	25,000
			$	**25,000**

Sewage East Treatment	62010201-431050	Description of Services		
		Facility Maintenance	$	50,000
			$	**50,000**

Sewage West Treatment	62010701-431050	Description of Services		
		Facility Maintenance	$	25,000
			$	**25,000**

2026 Contractual Services by Department

Hospitalization Insurance	77046101-431050	Description of Services		
		Medicare & International Rx Program	$	196,776
		Gym Subsidies	$	75,991
		Dental TPA & Network Services	$	65,524
		KBA	$	833,899
		NYHART	$	15,000
		PBIRX	$	97,465
		Southwest Behavioral	$	28,359
			TOTAL **$**	**1,313,013**

2026 Other Services by Department

Hospitalization	77046101-439090	Description of Services		
		Tuition Reimbursement	$	3,000
		PHR	$	1,000
			TOTAL **$**	**4,000**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Worker's Compensation	77066401-431050	Description of Services		
		TPA Services	$	70,000
			$	**70,000**

2026 Contractual Services by Department

Fire Pension	88013501-431050	Description of Services		
		Financial Audit	$	4,800
			$	**4,800**

2026 Contractual Services by Department

Police Pension	88023601-431050	Description of Services		
		Financial Audit	$	3,500
			$	**3,500**

2026 Contractual Services by Department

Port Authority	99006901-431050	Description of Services		
		Miscellaneous Contractual Services	$	2,000
		Wartime Museum Utilities	$	13,000
		Waste Removal	$	4,750
		TOTAL	**$**	**19,750**

2026 Contractual Services by Department

Levee Authority District	99206701-431050	Description of Services		
		Laundry Service (Towels, Rags, Mops, Etc.)	$	2,200
		Waste Removal Service	$	545
		Background Checks	$	300
		CSX Annual Lease Payment	$	172
		Lease 1 Crew Truck	$	12,000
		TOTAL	**$**	**15,217**

2026 Other Services by Department

Levee Authority District	99206701-439090	Description of Services		
		Physicals, Hep Shots, Hearing, Comp Center	$	2,200
		Hazmat Fees	$	500
		Sonitrol Security Services	$	3,800
		TSF Pump Station restroom	$	2,200
		Internet service for stations	$	7,404
		Disposal Charges	$	200
		TOTAL	**$**	**16,304**

City of Evansville 2026 Budget
Detail of Selected Expenditures

2026 Contractual Services by Department

Solid Waste District	99306602-431050	Description of Services		
		Tire Recycling Program	$	8,000
		Electronics Recycling Program	$	90,000
		Household Hazardous Waste Recycling Program	$	135,000
		Glass Recycling Program	$	60,000
		TOTAL	**$**	**293,000**

2026 Other Services by Department

Solid Waste District	99306602-439090	Description of Services		
		Civic Center Paper Recycling EVCBA	$	2,750
		Equipment Rentals for Recycling Programs	$	6,850
		Financial Fees (Controller & Human Resources)	$	9,100
		Urban Forestry Tree Maintenance	$	3,500
		TOTAL	**$**	**22,200**

CITY OF EVANSVILLE, INDIANA

PROPOSED

2026 CAPITAL IMPROVEMENT PLAN

Stephanie Terry, Mayor

Laura Windhorst, City Clerk

Evansville Common Council

Ben Trockman, President
Paul Green, Vice President
Mary Allen
Zac Heronemus, President
Jim Brinkmeyer
Angela Koehler Lindsey
Missy Mosby
Tanisha Carothers
Courtney Johnson

2026 Capital Improvement Plan
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INTRODUCTION

The 2026 Capital Improvement Plan (CIP) for the City of Evansville, Indiana, forecasts the City's capital project needs based on long range plans and goals established by the Administration, City Departments and various related agencies. The CIP is a planning document that establishes funding needs based on estimated revenues and expenses dedicated to capital projects. The preparation of the CIP is one of the first steps in the City's annual budgetary process. The CIP is a plan for investment in the City of Evansville through improving streets and sidewalks, park facilities, public safety, water and wastewater treatment assets and other infrastructure. These projects enhance the quality of life for the residents of the City.

CIP projects scheduled for 2026 and beyond are funded through major revenue sources. Those sources include casino gaming tax and lease revenues, motor vehicle highway gas tax distributions and local roads and streets distributions. The Water and Sewer Utility capital program is funded using revenues derived from those operations. In some cases, bond and lease proceeds are leveraged to finance capital expenditures. Tax Increment Finance (TIF) districts are local legislative geographic areas where incremental tax revenue can be used for capital projects. The Metropolitan Evansville Transit Authority capital projects are funded mainly through federal and state matching funds. Funding sources for the current budget are designated as such.

2026 Capital Improvement Plan
Definition of Abbreviations

Source Abbreviations	
ARPA	American Rescue Plan Act (Federal)
BAR	Barrett Law Sidewalk Program
BOND	Parks Bond Issue
CAS	Casino Fund
CDBG	Community Development Block Grant
CE	Construction Engineering
CIP	Capital Improvement Plan
CMAQ	Congestion Mitigation & Air Quality
ERA/ERC	Evansville Redevelopment Authority
FAB	Food And Beverage Tax Fund
GWY	Greenway Project Fund
GRES	Parking Garage Reserve Fund
JTIF	Jacobsville TIF
LRS	Local Roads and Streets Fund
MVH	Motor Vehicle Highway Fund
PER	Perpetual Care Fund
PKSP	Parks Special District Fund
PSCDA	Professional Sports & Convention Development Area
PSLIT	Public Safety Local Income Tax Fund
ROW	Right-of-Way
SOP	Sale of Property
SRF	State Revolving Loan Fund
TIF	Tax Incremental Financing

Status Abbreviations	
A	Abandoned
C	Complete
N	New
NF	Not Funded
O	Ongoing/In Progress

2026 Capital Improvement Plan
Budget Summary

	Adopted Budget 2025	Proposed Budget 2026
PUBLIC HEALTH AND SAFETY		
Police Department	$ 1,937,203	$ 2,678,384
Fire Department	$ 4,858,708	$ 2,177,775
Central Dispatch	$ 395,635	$ 1,298,721
Emergency Management Agency	$ 125,500	$ 140,500
Building Commission	$ 480,000	$ 516,200
Total Public Health and Safety	**$ 7,797,046**	**$ 6,811,580**

	Adopted Budget 2025	Proposed Budget 2026
PUBLIC WORKS		
City Engineer	$ 1,626,623	$ 2,655,000
Local Roads and Streets	$ 6,201,526	$ 3,977,593
Aerial Mapping and Engineering Equipment	$ 6,000	$ 17,000
Animal Control	$ 58,716	$ 42,200
Street Maintenance	$ 2,076,100	$ 3,563,104
City Maintenance	$ 10,000	$ 57,150
Traffic Engineering - Signal	$ 154,000	$ 153,800
Traffic Engineering - Paint and Sign Shop	$ 124,579	$ 22,600
Oakhill Cemetery	$ 72,500	$ 292,516
Locust Hill Cemetery	$ 182,500	$ 126,500
Urban Tree Program	$ 31,000	$ 268,000
Metropolitan Evansville Transit System	$ 2,708,000	$ 2,990,000
Total Public Works	**$ 13,251,544**	**$ 14,165,463**

	Adopted Budget 2025	Proposed Budget 2026
CULTURE AND RECREATION		
Parks - Administration Office	$ 8,054,970	$ 5,007,830
Parks - CK Newsome Center	$ 64,000	$ 162,000
Swonder Arena	$ 75,000	$ 65,000
Hartke Pool	$ -	$ -
Lloyd Park	$ -	$ -
Deaconess Aquatic Center	$ 38,200	$ 55,000
Park Maintenance	$ 325,000	$ 370,780
Neighborhood Pools	$ 50,000	$ 30,000
Wesselman Woods Nature Preserve	$ 127,000	$ 25,000
Skate Park	$ 300,000	$ -
Fendrich Golf Courses	$ 125,000	$ 130,000

	Adopted Budget 2025	Proposed Budget 2026
CULTURE AND RECREATION		
Helfrich Golf Courses	$ 47,760	$ 60,000
McDonald Golf Course	$ 55,000	$ 60,000
Soccer Complex	$ 97,230	$ -
Pagoda	$ 25,000	$ 20,000
Mesker Zoo	$ 1,025,000	$ 1,216,000
Victory Theatre	$ 65,000	$ 75,000
The Ford Center	$ 1,074,500	$ 999,500
Total Culture and Recreation	**$ 11,548,660**	**$ 8,276,110**

OTHER SERVICES		
Convention Hotel	$ 1,264,125	$ 1,268,825
Medical School	$ 3,848,080	$ 3,837,390
Jacobsville/North Main	$ 1,314,714	$ 1,324,276
Depart. of Metropolitan Development	$ 4,257,092	$ 5,148,227
Redevelopment Commission	$ 7,106,000	$ 7,106,000
Parking Garages	$ 60,000	$ 60,000
Burkhardt TIF	$ 381,065	$ 387,065
Total Other Services	**$ 18,231,076**	**$ 19,131,783**

ADMINISTRATION		
Parking Meter	$ 13,000	$ -
Evansville Climate Collaborative	$ -	$ 6,000
Finance Department	$ -	$ 11,417,800
	$ -	$ -
Total Administration	**$ 13,000**	**$ 11,423,800**

SEPARATE DISTRICT		
Levee Authority	$ 345,000	$ 48,000
Total Separate District	**$ 345,000**	**$ 48,000**

PUBLIC UTILITIES		
Sewer Utility	$ 15,128,398	$ 19,999,551
Water Utility	$ 7,543,220	$ 9,873,095
Total Public Utilities	**$ 22,671,618**	**$ 29,872,646**

TOTAL ALL DEPARTMENTS	**$ 73,857,944**	**$ 89,729,382**

2026 Capital Improvement Plan
Capital by Fund

2026 PROPOSED	TOTAL	CAS Casino	GEN GEN	LRS LRS	TIF TIF	JTIF Jacobsville TIF	BAR Barrett Law	PSLIT PS LIT	FAB FAB	PSCDA PSCDA	GRES Garage Resrv	BOND BOND	MVH Highway
Police Department	$ 2,678,384	$ 1,195,928	$ -	$ -	$ -	$ -	$ -	$ 1,482,456	$ -	$ -	$ -	$ -	$ -
Fire Department	$ 2,177,775	$ 823,150	$ -	$ -	$ 706,125	$ -	$ -	$ 648,500	$ -	$ -	$ -	$ -	$ -
Central Dispatch	$ 1,298,721	$ 1,298,721	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Emergency Management Agency	$ 140,500	$ 140,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Building Commission	$ 516,200	$ 516,200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City Engineer	$ 2,655,000	$ 1,050,000	$ -	$ 1,525,000	$ -	$ -	$ 80,000	$ -	$ -	$ -	$ -	$ -	$ -
Local Roads and Streets	$ 3,977,593	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Aerial Mapping	$ 17,000	$ 17,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Animal Control	$ 42,200	$ 37,200	$ 5,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Street Maintenance	$ 3,563,104	$ 3,563,104	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City Maintenance	$ 57,150	$ 57,150	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Traffic Engineering - Signal	$ 153,800	$ 153,800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Traffic Engineering - Paint and Sign	$ 22,600	$ 22,600	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Oakhill Cemetery	$ 292,516	$ 292,516	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Locust Hill Cemetery	$ 126,500	$ 126,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Urban Tree Program	$ 268,000	$ 268,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
METS	$ 2,990,000	$ 2,990,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parks - Administration Office	$ 5,007,830	$ 2,028,240	$ 44,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parks - CK Newsome Center	$ 162,000	$ 162,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Swonder	$ 65,000	$ 65,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hartke Pool	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lloyd Park	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Aquatic Center	$ 55,000	$ 55,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Park Maintenance	$ 370,780	$ 370,780	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Neighborhood Pools	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Wesselman Woods Nature Preserve	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pagoda	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Skate Park	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fendrich Golf Courses	$ 130,000	$ 130,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Helfrich Golf Courses	$ 60,000	$ 60,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
McDonald/Wesselman Golf Course	$ 60,000	$ 60,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Soccer Complex	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mesker Zoo	$ 1,216,000	$ 1,216,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Victory Theatre	$ 75,000	$ 75,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ford Center	$ 999,500	$ 999,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Convention Hotel	$ 1,268,825	$ -	$ -	$ -	$ 1,268,825	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Medical School	$ 3,837,390	$ -	$ -	$ -	$ 3,837,390	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Jacobsville/North Main	$ 1,324,276	$ -	$ -	$ -	$ -	$ 1,324,276	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Depart. of Metropolitan Development	$ 5,148,227	$ 2,494,130	$ -	$ -	$ 2,654,097	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Redevelopment Commission	$ 7,106,000	$ 623,500	$ -	$ -	$ 82,500	$ -	$ -	$ -	$ 5,800,000	$ 600,000	$ -	$ -	$ -
City Parking Garages	$ 60,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 60,000	$ -	$ -
Burkhardt	$ 387,065	$ -	$ -	$ -	$ 387,065	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Human Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Human Relations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City Clerk	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Computer Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Finance Department	$ 11,417,800	$ 10,600,000	$ 817,800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchasing Department - MBEWBE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Climate Collaborative	$ 6,000	$ 6,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office of the Mayor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parking Meter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Levee	$ 48,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sewer Utility		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 59,856,736**	**$ 31,572,519**	**$ 866,800**	**$ 1,525,000**	**$ 8,936,002**	**$ 1,324,276**	**$ 80,000**	**$ 2,130,956**	**$ 5,800,000**	**$ 600,000**	**$ 60,000**	**$ -**	**$ -**

2026 PROPOSED		MVHR	LOWT	PKSP	5MAIN	Prop Tax
	TOTAL	Highway Rest		Parks Sp Dist	5MAIN	Prop Tax
Police Department	$ 2,678,384	$ -	$ -	$ -	$ -	$ -
Fire Department	$ 2,177,775	$ -	$ -	$ -	$ -	$ -
Central Dispatch	$ 1,298,721	$ -	$ -	$ -	$ -	$ -
Emergency Management Agency	$ 140,500	$ -	$ -	$ -	$ -	$ -
Building Commission	$ 516,200	$ -	$ -	$ -	$ -	$ -
City Engineer	$ 2,655,000	$ -	$ -	$ -	$ -	$ -
Local Roads and Streets	$ 3,977,593	$ 2,965,093	$ 1,012,500	$ -	$ -	$ -
Aerial Mapping	$ 17,000	$ -	$ -	$ -	$ -	$ -
Animal Control	$ 42,200	$ -	$ -	$ -	$ -	$ -
Street Maintenance	$ 3,563,104	$ -	$ -	$ -	$ -	$ -
City Maintenance	$ 57,150	$ -	$ -	$ -	$ -	$ -
Traffic Engineering - Signal	$ 153,800	$ -	$ -	$ -	$ -	$ -
Traffic Engineering - Paint and Sign	$ 22,600	$ -	$ -	$ -	$ -	$ -
Oakhill Cemetery	$ 292,516	$ -	$ -	$ -	$ -	$ -
Locust Hill Cemetery	$ 126,500	$ -	$ -	$ -	$ -	$ -
Urban Tree Program	$ 268,000	$ -	$ -	$ -	$ -	$ -
METS	$ 2,990,000	$ -	$ -	$ -	$ -	$ -
Parks - Administration Office	$ 5,007,830	$ -	$ -	$ 2,935,590	$ -	$ -
Parks - CK Newsome Center	$ 162,000	$ -	$ -	$ -	$ -	$ -
Swonder	$ 65,000	$ -	$ -	$ -	$ -	$ -
Hartke Pool	$ -	$ -	$ -	$ -	$ -	$ -
Lloyd Park	$ -	$ -	$ -	$ -	$ -	$ -
Aquatic Center	$ 55,000	$ -	$ -	$ -	$ -	$ -
Park Maintenance	$ 370,780	$ -	$ -	$ -	$ -	$ -
Neighborhood Pools	$ 30,000	$ -	$ -	$ -	$ -	$ -
Wesselman Woods Nature Preserve	$ 25,000	$ -	$ -	$ -	$ -	$ -
Pagoda	$ 20,000	$ -	$ -	$ -	$ -	$ -
Skate Park	$ -	$ -	$ -	$ -	$ -	$ -
Fendrich Golf Courses	$ 130,000	$ -	$ -	$ -	$ -	$ -
Helfrich Golf Courses	$ 60,000	$ -	$ -	$ -	$ -	$ -
McDonald/Wesselman Golf Course	$ 60,000	$ -	$ -	$ -	$ -	$ -
Soccer Complex	$ -	$ -	$ -	$ -	$ -	$ -
Mesker Zoo	$ 1,216,000	$ -	$ -	$ -	$ -	$ -
Victory Theatre	$ 75,000	$ -	$ -	$ -	$ -	$ -
Ford Center	$ 999,500	$ -	$ -	$ -	$ -	$ -
Convention Hotel	$ 1,268,825	$ -	$ -	$ -	$ -	$ -
Medical School	$ 3,837,390	$ -	$ -	$ -	$ -	$ -
Jacobsville/North Main	$ 1,324,276	$ -	$ -	$ -	$ -	$ -
Depart. of Metropolitan Development	$ 5,148,227	$ -	$ -	$ -	$ -	$ -
Redevelopment Commission	$ 7,106,000	$ -	$ -	$ -	$ -	$ -
City Parking Garages	$ 60,000	$ -	$ -	$ -	$ -	$ -
Burkhardt	$ 387,065	$ -	$ -	$ -	$ -	$ -
Human Resources	$ -	$ -	$ -	$ -	$ -	$ -
Human Relations	$ -	$ -	$ -	$ -	$ -	$ -
City Clerk	$ -	$ -	$ -	$ -	$ -	$ -
Computer Services	$ -	$ -	$ -	$ -	$ -	$ -
Finance Department	$ 11,417,800	$ -	$ -	$ -	$ -	$ -
Purchasing Department - MBEWBE	$ -	$ -	$ -	$ -	$ -	$ -
Climate Collaborative	$ 6,000	$ -	$ -	$ -	$ -	$ -
Office of the Mayor	$ -	$ -	$ -	$ -	$ -	$ -
Parking Meter	$ -	$ -	$ -	$ -	$ -	$ -
Levee	$ 48,000	$ -	$ -	$ -	$ -	$ 48,000
Sewer Utility		$ -	$ -	$ -	$ -	$ -
Water		$ -	$ -	$ -	$ -	$ -
Total	**$ 59,856,736**	**$ 2,965,093**	**$ 1,012,500**	**$ 2,935,590**	**$ -**	**$ 48,000**

Public Health and Safety

Department: Police Department
Director: Chief Phil Smith

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
01602-24	VEHICLE LEASE - 40 VEHICLES WITH SETUP 2024 last payment 12/2028	O	$ 770,528.00	PSLIT	$ 770,528.00	CAS	44375910-445020	$ 770,528.00	$ 770,528.00	$ -	$ 3,082,112
01602-25	2025 Vehicle Lease (21 vehicles) last payment 1/2028	O	$ 212,700.00		$ 425,400.00	CAS	44375910-445020	$ 425,400.00	$ 212,700.00		
01680	Body Worn - Body Cam Equip/Software Contract (5 yr) - Last Pmt 2024	O	$ 442,000.00	PSLIT	$ 360,000.00	PSLIT	22401901-445050	$ 360,000.00	$ 360,000.00	$ 360,000.00	$ 1,882,000
01679	Taser Refresh (5 yr)	O	$ 164,880.00	PSLIT	$ 220,956.05	PSLIT	22401901-445050	$ 220,956.05	$ 220,956.05	$ 220,956.05	$ 1,048,704
01640	Safety Vests - Refresh (65)	O	$ 105,060.00	PSLIT	$ 141,000.00	PSLIT	22401901-423030	$ 160,000.00	$ 180,000.00	$ 200,000.00	$ 786,060
	Avon Protection c50 First Responder Kit FOR 250 KITS - Refresh 50 per year thru 2030	N	$ -		$ 42,500.00	PSLIT	22401901-423030	$ 42,500.00	$ 42,500.00	$ 42,500.00	$ 170,000
01661	Small Equipment	O	$ 50,000.00	PSLIT	$ 50,000.00	PSLIT	22401901-423030	$ 65,000.00	$ 70,000.00	$ 75,000.00	$ 310,000
01632	Crime Fighting Equipment	O	$ 50,000.00	PSLIT	$ 50,000.00	PSLIT	22401901-445050	$ 90,000.00	$ 95,000.00	$ 100,000.00	$ 385,000
01680	K9 Officer (2)	O	$ 18,000.00	PSLIT	$ 23,000.00	PSLIT	22401901-445050	$ 23,000.00	$ 23,000.00	$ 23,000.00	$ 110,000
01678	Portable Radios (15)	O	$ 124,035.00	PSLIT	$ 120,000.00	PSLIT	22401901-423030	$ 190,800.00	$ 160,000.00	$ 160,000.00	$ 754,835
	Motorcycles - refresh 2 annully	O			$ 20,000.00	PSLIT	22401901-445020	$ 24,000.00	$ 28,800.00	$ 34,560.00	$ 107,360
	Police Vehicles w/Equipment Setup - Qty of 20	N			$ 340,000.00	PSLIT	22401901-445020	$ 340,000.00	$ 340,000.00	$ 340,000.00	$ 1,360,000
	Surviellance Vehicles for JTF - Qty 3 - Lease	N			$ 15,000.00	PSLIT	22401901-445020		$ 42,000.00		$ 57,000
	Command Vehicle	N			$ -	PSLIT	22401901-445020				
	Used Undercover Van	N			$ 15,000.00	PSLIT	22401901-445020				
	SWAT Support Truck 3/4 Ton 4 wheel drive crew cab, long bed	N			$ 85,000.00	PSLIT	22401901-445020				
	Bomb Respone Truck	N			$ -	PSLIT	22401901-445020				
	Lenco Bearcat	N			$ -	PSLIT	22401901-445020				
01683	ANDROS F6/A BOMB ROBOT	C	$ 250,000.00	PSLIT							$ 250,000
	Department Total		**$ 1,937,203.00**		**$ 2,678,384.05**			**$ 2,712,184.05**	**$ 2,545,484.05**	**$ 1,556,016.05**	**$ 8,528,711.20**

Public Health and Safety

Department: Fire Department
Director: Chief Anthony Knight

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
1848-23	Fire Truck Lease - 1 Quint, 2 Engines (Last pmt 2034)	O	$ 374,000	PSLIT	$ 374,000	CAS	44375911-445020	$ 374,000	$ 374,000	$ 374,000	$ 1,870,000
01849	Fire Station - Principal	O	$ 350,000	Bond	$ 375,000	TIF	44492101-438010	$ 395,000	$ 415,000	$ 435,000	$ 1,970,000
01849	Fire Station - Interest	O	$ 361,881	Bond	$ 331,125	TIF	44492101-438020	$ 312,125	$ 292,125	$ 271,125	$ 1,568,381
01821	Station House Furniture (Contractual)	O	$ 7,500	PSLIT	$ 7,500	PSLIT	22402101-423030	$ 7,500	$ 7,500	$ 7,500	$ 37,500
01852	Station House Exercise Equip (Contractual)	N			$ 5,000	PSLIT	22402101-423030	$ 5,000	$ 5,000	$ 5,000	$ 20,000
01842	Quartermaster OSHA Mandate 1910.132	O	$ 205,328	PSLIT	$ 210,000	PSLIT	22402101-423030	$ 216,300	$ 222,789	$ 229,473	$ 1,083,890
01847	Air Cylinders/Airpacks OSHA Mandate 1910.132	O	$ 30,000	PSLIT	$ 30,000	PSLIT	22402101-423030	$ 30,900	$ 31,827	$ 32,782	$ 155,509
01833	Dive Rescue Equipment OSHA Mandate 1910.424	O	$ 10,000	PSLIT	$ 12,000	PSLIT	22402101-423030	$ 12,360	$ 12,731	$ 13,113	$ 60,204
01820	Specialty Rescue Equipment OSHA Mandate 1910,120 & 1910,146	O	$ 40,000	PSLIT	$ 42,000	PSLIT	22402101-423030	$ 43,260	$ 44,558	$ 45,895	$ 215,713
01804	Station Maintenance/Repairs	O	$ 500,000	PSLIT	$ 250,000	PSLIT	22402101-436010	$ 535,600	$ 551,668	$ 568,218	$ 2,405,486
01802	Apparatus Equipment	O	$ 60,000	PSLIT	$ 60,000	PSLIT	22402101-423030	$ 61,800	$ 63,654	$ 65,564	$ 311,018
01848-25	Fire Truck - 1 Rescue, 1 Engine (equipped)	O	$ 1,999,999	PSLIT							$ 1,999,999
NEW	QuantiFit 2 Package (Resp Fit Test Machine) OSHA 1910.120	N			$ 32,000	PSLIT	22402101-445020				
NEW	Rescue/Firefighter Boat Contingent on Grant Award	N	$ -		$ 449,150	CAS	44375911-445020	$ -	$ -	$ 500,000	$ 949,150
	Tow Vehicle	N			$ -	PSLIT	22402101-445020				
NEW	2 Fire Stations (20 yr BOT)	N	$ -					$ 400,000	$ 800,000	$ 800,000	$ 2,000,000
NEW	Fire Truck Lease - 1 Engine	N	$ -					$ 333,000	$ 333,000	$ 333,000	$ 999,000
NEW	Fire Truck Lease - 1 Engine	N	$ -						$ 333,000	$ 333,000	$ 666,000
New	Fire Truck Lease - 1 Engine									$ 1,000,000	$ 1,000,000
01850	Command Vehicles (6 vehicles needed)	C	$ 240,000	PSLIT							$ 240,000
01850	Staff Vehicles	C	$ 30,000	PSLIT							$ 30,000
01851	Portable Radios	C	$ 650,000	PSLIT							$ 650,000
	Department Total		**$ 4,858,708**		**$ 2,177,775**			**$ 2,726,845**	**$ 3,486,852**	**$ 5,013,670**	**$ 12,823,469**

Public Health and Safety

Department: Central Dispatch
Director: Carrie James

Funding: 66.6667% City; 33.3333% County

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
16099	CAD Software	O	$ 180,000	CAS	$ 725,000	CAS	44375907-439098	$ 725,000			$ 1,630,000
16094	Tower Maintenance/Repair	O	$ 82,635	CAS	$ 135,921	CAS	44375907-436010	$ 86,255	$ 128,000		$ 432,811
16092	Headsets/Batteries	O	$ 1,200	CAS	$ 1,200	CAS	44375907-423030	$ 500	$ 500	$ 500	$ 3,900
16100	Fencing	N	$ 100,000	CAS	$ -	CAS	44375907-444000				$ 100,000
16101	Landscaping	N	$ 6,000	CAS	$ -	CAS	44375907-444000				$ 6,000
16102	Gutter Guards	N	$ 12,000	CAS	$ -	CAS	44375907-444000				$ 12,000
16103	Mini AC Splits	N	$ 13,800	CAS	$ -	CAS	44375907-423030				$ 13,800
	EMD SOFTWARE	N			$ -						
	EMD TRAINING	N			$ -				$ 5,000		
	RADIO CORE REPLACEMENT	N			$ 200,000	CAS	44375907-444000	$ 500,000	$ 500,000	$ 500,000	$ 1,700,000
	UPS BATTERY REPLACEMENT	N			$ 30,000	CAS	44375907-444000				
	PHONE SYSTEM SOFTWARE Ends 2030*	N			$ -	CAS	44375907-439098	$ 370,940	$ 512,870	$ 512,870	$ 1,396,680
	LOGGING RECORDER SYSTEM	N			$ 153,000	CAS	44375907-439098				
	MARVAIRE AC UNITS FOR EAST TOWER SITE	N			$ 25,200	CAS	44375907-436010				
	AIR CONDITIONER REPLACEMENT AT DISPATCH	N			$ 28,400	CAS	44375907-436010				
	TREE REMOVAL	N			$ -	CAS	44375907-44400				
	SERVER ROOM REMODEL	N			$ -	CAS	44375907-436010				
	CONSOLES	N			$ -	CAS	44375907-44000				
	ERGONOMIC CHAIRS	N			$ -	CAS	44375907-421050		$ 7,000		
	Department Total		**$ 395,635.00**		**$ 1,298,721.00**			**$ 1,682,695.00**	**$ 1,153,370.00**	**$ 1,013,370.00**	**$ 568,511.00**

$ 432,906.57	Joint Department Reimbursement

Public Health and Safety

Department: Emergency Management Agency
Director: Cliff Weaver

Funding: 50% City; 50% County

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
15035	Upgrade Emergency Sirens (Approx. 6 Sirens)	O	$ 45,000	CAS	$ 50,000	CAS	44375913-444000	$ 50,000	$ 50,000	$ 50,000	$ 245,000
15046	EOC Sustainability - Subscription Based	O	$ 20,000	CAS	$ 21,000	CAS	44375913-439031	$ 21,000	$ 21,000	$ 21,000	$ 104,000
15047	P25 radios - Sustainability	O	$ 20,000	CAS	$ 30,000	CAS	44375913-445050	$ 30,000.00	$ 30,000.00	$ 30,000	$ 140,000
15048	Public Safety Video System Sustainability	N	$ 15,000	CAS	$ 15,000	CAS	44375913-445050	$ 15,000	$ 15,000	$ 15,000	$ 75,000
15013	MEOC Sustainability - Repair Trailer, Paint, Logos	NF	$ 6,500	CAS	$ 8,000	CAS	44375913-436010	$ 8,000	$ 8,000	$ 8,000	$ 38,500
15044	Safety Equipment and Clothing (PPE)	O	$ 4,000	CAS	$ 4,000	CAS	44375913-423030	$ 4,000	$ 4,000	$ 4,000	$ 20,000
15045	Training Center / Warehouse	NF	$ 10,000	CAS	$ 10,000	CAS	44375913-436010	$ 10,000.00	$ 10,000.00	$ 10,000	$ 50,000
15042	Computer Equipment	NF	$ 5,000	CAS	$ 2,500	CAS	44375913-445050	$ 2,500.00	$ 2,500.00	$ 2,500	$ 15,000
	Department Total		**$ 125,500**		**$ 140,500**			**$ 140,500.00**	**$ 140,500.00**	**$ 140,500**	**$ 687,500**
								$ -	$ -		
					$ 70,250	50% Joint Department Reimbursement		$ -	$ -		

Public Health and Safety

Department: Building Commission
Director: Johnny McAlister

Funding: 75% City; 25% County

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
06447	*Demolition (Approx. 25 Properties)	O	$ 250,000	CAS	$ 250,000	CAS	44375930-431050	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000
01518	*Trash Cleanup - Contractual Service (Approx. 440 Properties @ $450 ea.)	O	$ 200,000	CAS	$ 250,000	CAS	44375930-431050	$ 250,000	$ 250,000	$ 250,000	$ 1,200,000
01519	*Rodent Control & Elimination Services	A	$ -								$ -
01505	Replacement Vehicles	N	$ 30,000	CAS	$ 12,000	CAS	44375930-431050	$ 12,000	$ 12,000	$ 12,000	$ 78,000
New	License Testing/Proctoring System (Assessment Writing - Project Total)	N	$ -		$ -	CAS	44375930-431050				$ -
New	Laptops for meetings (6)	N			$ 2,400	CAS	44375930-423030				
New	GPS Elevation Rover for Flood Elevation Certification	N			$ 1,800	CAS	44379530-423030				
New	Remodel of Front Office	N			$ -	CAS	4437593-444000				
	Department Total		**$ 480,000**		**$ 516,200**			**$ 512,000**	**$ 512,000**	**$ 512,000**	**$ 2,528,000**

*** Funding 100% provided by City**

$ 4,050	Joint Department Reimbursement

Public Works

Department: City Engineer
Director: Michael Labitzke

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
44010	Roadway Preventative Maintenance - LRS	O	$ 766,623	LRS	$ 600,000	LRS	22024501-436030	$ 600,000	$ 600,000	$ 600,000	$ 3,166,623
44140	Sidewalk Replacement - CAS	O	$ 100,000	BAR	$ 100,000	CAS	44053801-439090	$ 100,000	$ 100,000	$ 100,000	$ 500,000
44140	Sidewalk Replacement - BAR	O	$ 60,000	BAR	$ 80,000	BAR	44053801-439090	$ 80,000	$ 80,000	$ 80,000	$ 380,000
44140	ADA Compliance	O	$ 350,000	CAS	$ 350,000	CAS	44375932-442000	$ 350,000	$ 350,000	$ 350,000	$ 1,750,000
44154	Drainage Projects	O	$ 300,000	CAS	$ 600,000	CAS	44375932-442000	$ 600,000	$ 600,000	$ 600,000	$ 2,700,000
44158	3rd Street Complete Green Street	N	$ 50,000	LRS	$ -	LRS	22024501-436030	$ -	$ -	$ -	$ 50,000
44159	Traffic Signal Replacements	N	$ -	LRS	$ 500,000	LRS	22024501-436030	$ 500,000	$ 500,000	$ 500,000	$ 2,000,000
44160	Signal Asset Management	N	$ -	LRS	$ 425,000	LRS	22024501-436030	$ 425,000	$ 425,000	$ 425,000	$ 1,700,000
NEW	Stormwater Utility Feasibility Assessment	N			$ -						$ -
NEW	Stormwater Master Plan	N	$ -		$ -			$ -	$ -	$ -	$ -
NEW	Virginia Street Reconstruction	N	$ -		$ -			$ -	$ -	$ -	$ -
NEW	Dresden Outfall Repairs	N			$ -						$ -
NEW	SS4A Projects Grant	N			$ -						$ -
NEW	HSIP Projects Grant	N	$ -		$ -			$ -	$ -	$ -	$ -
	Department Total		**$ 1,626,623**		**$ 2,655,000**			**$ 2,655,000**	**$ 2,655,000**	**$ 2,655,000**	**$ 12,246,623**

Public Works

Department: Local Roads and Street
Director: Michael Labitzke

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
21220	Walnut Street Phase III	O	$ 1,300,000	LRS		LRS	22021607-436030	$ -	$ -	$ -	$ 1,300,000
21221	Crosspointe Roundabout	O	$ 3,776,000	CAS		CAS	44375932-436030	$ -	$ -	$ -	$ 3,776,000
21222	Roadway Preventative Maintenance - MVHR	O	$ 1,125,526	MVHR	$ 2,465,093	MVHR	22031607-436030	$ 1,745,000	$ 1,945,000	$ 2,145,000	$ 9,425,619
	Roadway Preventative Maintenance - LOWT	N			$ 1,012,500	LOWT		$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 7,012,500
	HSIP Projects Grant				$ 500,000	MVHR	22031607-436030				
	Department Total		**$ 6,201,526**		**$ 3,977,593**			**$ 3,745,000**	**$ 3,945,000**	**$ 4,145,000**	**$ 21,514,119**

Public Works

Department: Aerial Mapping and Engineering Equipment
Director: Michael Labitzke

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
25-0003	Vehicles (1) - Lease	N			$ 5,000.00	CAS	44375932-431050	$ 5,000	$ 5,000	$ 5,000	$ 20,000
New	Large Format Plotter (1/2 with County Surveyor	N			$ 12,000.00	CAS	44375932-445050				
25-0001	Laptops for MS4 field work	C	$ 6,000	CAS				$ -	$ -	$ -	$ 6,000
	Department Total		**$ 6,000**		**$ 17,000**			**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 26,000**

Public Works

Department: Animal Control
Director: Todd Robertson

Funding: 75% City; 25% County

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
01941	Various Kennel Supplies	O	$ 5,000	GEN	$ 5,000	GEN	11011602-423030	$ 5,000	$ 5,000	$ 5,000	$ 20,000
01940	Shelter Improvements	O	$ 5,000	CAS	$ 10,000	CAS	44375912-423030	$ 5,000	$ 5,000	$ 5,000	$ 25,000
01945	Incinerator Repairs to Door - 2025	O	$ 30,000	CAS	$ -						$ -
01946	Incinerator Maintenance Yearly Inspection	O	$ 2,200	CAS	$ 2,200	CAS	44375912-436010	$ 2,200	$ 2,200	$ 2,200	$ 8,800
01946	Used horse trailer	O	$ 4,000	CAS							$ -
01948	Computer mounts for new trucks/mounting of truck radios	O	$ 1,516	CAS							$ -
NEW	Livestock shelter	O	$ 10,000	CAS							$ -
01942	Safety Vests (1)*	N	$ 1,000		$ -	CAS	44375912-423030	$ 1,000	$ 1,000	$ 1,000	$ 3,000
NEW	Paint Cat Room	N			$ 25,000	CAS	44375912-439090				$ 25,000
01944	(5) hand held radios for officers	C	$ 16,310	CAS							$ -
01945	(3) Tough books for trucks	C	$ 11,385	CAS							$ -
01947	Sonitrol Upgrade	C	$ 5,283	CAS							$ -
	Department Total		**$ 58,716**		**$ 42,200**			**$ 13,200**	**$ 13,200**	**$ 13,200**	**$ 56,800**

10,550.00	Joint Department Reimbursement-25%

Public Works

Department: City Maintenance
Director: Todd Robertson

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
00813	Miscellaneous Equipment	O	$ 5,000	CAS	$ 5,000	CAS	44375906-423030	$ 5,000	$ 5,000	$ 5,000	$ 20,000
00848	Outdoor Electrical Improvements	O	$ 5,000	CAS	$ 5,000	CAS	44375906-431050	$ 5,000	$ 5,000	$ 5,000	$ 20,000
NEW	Bucket Truck with Boom - Lease thru 2030	NEW	$ -		$ 35,470	CAS	44375906-431050	$ 35,470	$ 35,470	$ 35,470	$ 212,820
NEW	Utility Van - General Maintenance Tech - Lease thru 2030	NEW	$ -		$ 11,680	CAS	44375906-445020	$ 11,680	$ 11,680	$ 11,680	$ 46,720
	Plumber Van	NF									$ -
	HVAC Tech Van	NF									$ -
			$ -								$ -
	Department Total		**$ 10,000**		**$ 57,150**			**$ 57,150**	**$ 57,150**	**$ 57,150**	**$ 299,540**

Public Works

Department: Metropolitan Evansville Transit System
Director: Todd Robertson

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
02621	Engines & Transmissions	O	$ 58,400	5307 FED	$ 80,000	5307 FED	44375914-445050	$ 80,000	$ 80,000	$ 80,000	$ 320,000
		O	$ 14,600	CAS	$ 20,000	CAS	44375914-445050	$ 20,000	$ 20,000	$ 20,000	$ 80,000
C	1 35' Hybrid Transit bus -- $920,000 Reimbursed at 80% $ 736,000	O		CMAQ FED		CMAQ FED					$ -
				5339 FED		5339 FED					$ -
				5307 FED		5307 FED					$ -
				CAS		CAS					$ -
O	Bus Shelters (7) -- $140,000 Reimbursed at 80% $112,000	N		5307 FED		5307 FED					
				CAS		CAS					
O	Bus Tracking AVA AVL Software, hardware, data $1,200,000 Reimbursed at 80% $960,000	N		5307 FED		5307 FED					$ -
				CAS		CAS					$ -
O	Bus driver and safety training materials $10,000 Reimbursed at 80% $8,000	N		5307 FED		5307 FED					$ -
				CAS		CAS					$ -
O	Engineer and Architecture for rehab renovation at METS Admin Building $100,000 Reimbursed at 80% $80,000	N		5307 FED		5307 FED					$ -
				CAS		CAS					$ -
C	Shop tool boxes and tools $30,000 Reimbursed at 80% $24,000	N		5307 FED		5307 FED					$ -
				CAS		CAS					$ -
O	Logo and marketing design-- $7,500 Reimbursed at 80% $6,000	N		5307 FED		5307 FED					$ -
				CAS		CAS					$ -
C	Bus benches-- $20,000 Reimbursed at 80% $16,000	N		5307 FED		5307 FED					$ -
				CAS		CAS					$ -
C	Pallet Jack -- $2,000 Reimbursed at 80% $1,600	N		5307 FED		5307 FED					$ -
				CAS		CAS					$ -
O	Bus Tracking AVA AVL Software, hardware, data $200,000 Reimbursed at 80% $160,000	N				5307 FED	44375914-439098				$ -
						CAS	44375914-439098				$ -

Public Works

Department: Metropolitan Evansville Transit System
Director: Todd Robertson

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
O	3 Mobility Units $350,000 Reimbursed at 80% $280,000	N				5307 FED	44375914-445020				$ -
						CAS	44375914-445020				$ -
O	1 Additonal year of METS Micro Pilot $850,000 off 80%					5307 FED	44375914-445020				$ -
						CAS	44375914-445020				$ -
O	Repairs to Admin and Terminal $750,000 Reimbursed at 80% $600,000	N				5307 FED	44375914-443000				$ -
						5339	44375914-443000				$ -
						CAS	44375914-443000				$ -
O	Mobile Ticketing Fare Collection Software $200,000 Reimbursed at 80% $160,000	N				5307 FED	44375914-439098				$ -
						CAS	44375914-439098				$ -
O	Garage Door for Shop $25,000 Reimbursed at 80% $20,000	N	$ -			5307 FED	44375914-444000				$ -
			$ -			CAS	44375914-444000				$ -
O	Air Compressor for Shop $20,000 Reimbursed at 80% $16,000	N	$ -			5307 FED	44375914-445050				$ -
			$ -			CAS	44375914-445050				$ -
O	Scheduling Software $30,000 Reimbursed at 80% $24,000	N				5307 FED	44375914-439098				$ -
						CAS	44375914-439098				$ -
C	Tablets for Supervisors for Accidents $5,000 Reimbursed at 80% $4,000	N				5307 FED	44375914-423030				$ -
						CAS	44375914-423030				$ -
O	New Bus Stop Signs $85,000 Reimbursed at 80% $4,000					5307 FED	44375914-431050				$ -
						CAS	44375914-431050				$ -
C	Two Admin Vehicles $120,000 Reimbursed at 80% $96,000	N				5307 FED	44375914-445020				$ -
						CAS	44375914-445020				$ -
NEW	2 Mobility Units $320,000. Reimbursed at 80% $256,000.	N	$ 280,000	5307 FED	$ 12,448	5307 FED	44375914-445020				$ 12,448
					$ 243,552	5339 FED	44375914-445020				$ 243,552
			$ 40,000	CAS	$ 64,000	CAS	44375914-445020				$ 64,000

Public Works

Department: Metropolitan Evansville Transit System
Director: Todd Robertson

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
NEW	Comprehensive Operation Analysis $400,000. Reimbursed at 80% $320,000.	N			$ 320,000	5307 FED	44375914-431050				$ 320,000
					$ 80,000	CAS	44375914-431050				$ 80,000
NEW	Passenger Sampling is 75,000. Reimbursed at 80% $60,000.	N	$ -		$ 60,000	5307 FED	44375914-431050			$ 60,000	$ 120,000
			$ -		$ 15,000	CAS	44375914-431050			$ 15,000	$ 30,000
NEW	Safety Equipment for working on top of buses 50,000. Reimbursed at 80% $40,000.	N	$ -		$ 40,000	5307 FED	44375914-445050				$ 40,000
			$ -		$ 10,000	CAS	44375914-445050				$ 10,000
NEW	One Year METS Micro $900,000. Reimburessed at 65% $585,000	N			$ 585,000	5307 FED	44375914-445020	$ 585,000	$ 585,000	$ 585,000	$ 2,340,000
					$ 315,000	CAS	44375914-445020	$ 315,000	$ 315,000	$ 315,000	$ 1,260,000
NEW	Fork Truck $45,000 Reimbursed at 80% $36,000.	N			$ 36,000	5307 FED	44375914-445020				$ 36,000
					$ 9,000	CAS	44375914-445020				$ 9,000
NEW	35' Transit Bus $1,000,000 Reimbursed at 80% $800,000	N			$ 800,000	5307 FED	44375914-445020				$ 800,000
					$ 200,000	CAS	44375914-445020				$ 200,000
NEW	Fare collection software, service, and computer $55,000. Reimbursed at 80% $800,000	N			$ 44,000	5307 FED	44375914-439098				$ 44,000
					$ 11,000	CAS	44375914-439098				$ 11,000
NEW	Update graphics on some of the fleet with METS new logo. $45,000. Reimbursed at 80% $36,000	N			$ 36,000	5307 FED	44375914-431050				$ 36,000
					$ 9,000	CAS	44375914-431050				$ 9,000
	Department Total		**$ 2,708,000**		**$ 2,990,000**			**$ 1,000,000**	**$ 1,000,000**	**$ 1,075,000**	**$ 6,065,000**

Total FTA Grant Reimbursement	**$ 2,013,448**	**5307 FED**
Total FTA Grant Reimbursement	**$ 243,552**	**5339 FED**
Total FTA Grant Reimbursement	**$ -**	**CMAQ FED**
Total Local Monies	**$ 733,000**	**CAS**
GRAND TOTAL	**$ 2,990,000**	

Public Works

Department: Locust Hill Cemetery
Director: Todd Robertson

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
06660	Pontem Software Maintenance	O	$ 10,000	CAS	$ 10,000	CAS	44375922-439098	$ 10,000	$ 10,000	$ 10,000	$ 50,000
06659	Misc. Small Equipment Replacement	O	$ 2,500	CAS	$ 2,500	CAS	44375922-423030	$ 2,500	$ 2,500	$ 2,500	$ 12,500
06647	Grounds Improvement	O	$ 10,000	CAS	$ 10,000	CAS	44375922-444000	$ 10,000	$ 10,000	$ 10,000	$ 50,000
06663	Bobcat Tool Cat	C	$ 75,000	CAS		CAS	44375922-445020				$ 75,000
06664	Setting Cemetery Stones	O	$ 10,000	CAS	$ 10,000	CAS	44375922-444000	$ 10,000	$ 10,000	$ 10,000	$ 50,000
06641	Resurfacing Cemetery Roads	O	$ 15,000	CAS	$ 10,000	CAS	44375922-444000	$ 10,000	$ 10,000	$ 10,000	$ 55,000
06665	GIS Mapping Refinements	O	$ 15,000	CAS	$ 15,000	CAS	44375922-439090				$ 30,000
06666	Outdoor Niche Development	O	$ 45,000	CAS							$ 45,000
NEW	Masoleum repairs	N			$ -	CAS	44375922-444000				$ -
NEW	Masoleum Flooring	N			$ 22,000	CAS	44375922-444000				$ 22,000
NEW	Restroom in Chapel not ADA compliant	N			$ 40,000	CAS	44375922-444000				$ 40,000
NEW	Gazebo	N			$ 7,000	CAS	44375922-444000				$ 7,000
	Department Total		**$ 182,500**		**$ 126,500**			**$ 42,500**	**$ 42,500**	**$ 42,500**	**$ 436,500**

Public Works

Department: Oakhill Cemetery
Director: Todd Robertson

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
08105	Pontem Software Maintenance	O	$ 10,000	CAS	$ 10,000	CAS	44375923-439098	$ 10,000	$ 10,000	$ 10,000	$ 50,000
08043	Cemetery Wall Improvements	O	$ 5,000	CAS	$ 5,000	CAS	44375923-444000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
08099	Misc Equipment	O	$ 2,500	CAS	$ 2,500	CAS	44375923-423030	$ 2,500	$ 2,500	$ 2,500	$ 12,500
08107	GIS Mapping Refinements	O	$ 15,000	CAS	$ 15,000	CAS	44375923-439090				$ 30,000
08106	Setting Cemetery Stones	O	$ 20,000	CAS	$ 20,000	CAS	44375923-444000	$ 20,000	$ 20,000	$ 20,000	$ 100,000
08064	Resurfacing Cemetery Roads	O	$ 20,000	CAS	$ 100,000	CAS	44375923-444000	$ 25,000	$ 25,000	$ 25,000	$ 195,000
NEW	Backhoe -used	N			$ 59,400	CAS	44375923-445020				
NEW	(2) Ossuraries - (1) Veterans (1) Serenity	N			$ 27,236	CAS	44375923-444000				
NEW	Chapel 1 Roof and Concrete - repairs	N			$ 41,380	CAS	44375923-444000				
NEW	Concrete repairs btw 2 west end mausoleum	N			$ 12,000	CAS	44375923-444000				
08108	Chapel One HVAC Replacement	C	$ 30,000	CAS							$ 30,000
08109	Civil War Cannon Repairs	O	$ 30,000	CAS							$ 30,000
08110	Mini Dump Truck	C	$ 35,000	CAS							$ 35,000
08111	New Dirt Barn	O	$ 250,000	CAS							$ 250,000
	Department Total		**$ 72,500**		**$ 292,516**			**$ 62,500**	**$ 62,500**	**$ 62,500**	**$ 412,500**

Public Works

Department: Traffic Engineering and Signal Control
Director: Todd Robertson

Funding: 86% City; 14% County

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
4730	Misc. Small Equipment	O	$ 9,000	CAS	$ 12,000	CAS	44375920-423030	$ 10,000	$ 10,000	$ 10,000	$ 51,000
4733	Taffic Cabinet Replacement(5 per year)	O	$ 130,000	CAS	$ 130,000	CAS	44375920-445050	$ 135,000	$ 140,000	$ 145,000	$ 680,000
4731	Traffic Pole Painting	O	$ 15,000	CAS	$ 7,000	CAS	44375920-444000	$ 8,000	$ 8,000	$ 8,000	$ 46,000
NEW	New Laptops for Electrician	N		CAS	$ 4,800	CAS	44375920-423030				$ 4,800
NEW	Bucket Truck			CAS	$ -	CAS	44375920-445020				$ -
4734	New Laptops For Techs	C	$ 3,200	CAS							$ 3,200
	Department Total		**$ 154,000**		**$ 153,800**			**$ 153,000**	**$ 158,000**	**$ 163,000**	**$ 781,800**

$ 21,532	Joint Department - 14% Reimbursement

Public Works

Department: Traffic Engineering - Paint and Sign Shop
Director: Todd Robertson

Funding: 86% City; 14% County

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
04739	Small Equipment	O	$ 10,000	CAS	$ 10,000	CAS	44375920-423030	$ 10,000	$ 10,000	$ 10,000	$ 50,000
NEW	Extended Cab 1/2 Ton Pickup truck- Old Sup Tru ck to Asst Traffic Tech increase PM program - LEASE through 2030	N	$ -		$ 12,600	CAS	44375920-445020	$ 12,600	$ 12,600	$ 12,600	$ 50,400
NEW	Pick up 3/4 TonTruck 4X4 Extended Cab	N	$ -		$ -	CAS	44375920-445020				$ -
NEW	Thermoplastic Paint Truck	N	$ -		$ -	CAS	44375920-445020				$ -
NEW	Walk behind Line WB Striping Machine(Yellow)	N	$ -					$ 24,000			$ 24,000
NEW	Surface Cleaner Machine	N	$ -					$ 136,000			$ 136,000
04742	30" Thermal Sign Printer	O	$ 36,000	CAS							$ 36,000
04743	Thermal Plotter/Cutter	O	$ 12,000	CAS							$ 12,000
04744	4'x8' Sign Table Electronic Cutter(2)	O	$ 29,600	CAS							$ 29,600
04745	Surface Scubber(Concrete and Asphalt)	O	$ 14,000	CAS							$ 14,000
04746	Pick-up Bed Kettle For Thermos Striping Machine	O	$ 22,979	CAS							$ 22,979
	Department Total		**$ 124,579**		**$ 22,600**			**$ 182,600**	**$ 22,600**	**$ 22,600**	**$ 260,400**

$ 3,164	Joint Department - 14% Reimburse

Public Works

Department: Street Maintenance
Director: Todd Robertson

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
45082	City Garage Building Lease Payment	O	$ 1,255,450	CAS	$ 2,121,500	CAS	**44375919-437035**	$ 2,193,500	$ 2,196,000	$ 2,195,000	$ 9,961,450
45082	City Garage Building Lease Payment	O	$ 538,050	CAS	$ -	CAS	**44375919-437035**	$ -	$ -	$ -	$ 538,050
45083	City Garage Building Lease Paying Agent Fees	O	$ 1,500	CAS	$ 1,500	CAS	44375919-438030	$ 1,500	$ 1,500	$ 1,500	$ 7,500
NEW	VAC / JET Unit for EPA Storm Inlet Regs - Used		$ -		$ 115,000	CAS	44375919-445020				$ 115,000
NEW	Snow Plow Dash Cam/Tracking W/Public View				$ -	CAS	44375919-439098				
NEW	Front End loader for salt storage and loading plow trucks- Replace 2005 Hyundai W/ engine issue				$ 256,400	CAS	44375919-445020				
NEW	Stainless steel 14' dump bed and salt spreader replacement for snow plow unit #334.		$ -		$ 72,565	CAS	44375919-445050				$ 72,565
NEW	Stainless steel 14' dump bed & salt spreader with prewet replacement for snow plow unit #335.		$ -		$ 72,565	CAS	44375919-445050				$ 72,565
NEW	Tri mast 5K lb forklift- Replaces 1991 Clark 2 mast				$ 39,020	CAS	44375919-445050				
NEW	Backhoe with Extended Boom & clam Shell - Replaces 1995 Case model				$ 192,940	CAS	44375919-445020				
NEW	Transfer to MVH to cover revenue shortfall				$ 641,000	CAS	44375919-452000				
NEW	2 Ton Asphalt hot box for road patching				$ 32,920	CAS	44375919-445050				
NEW	Zero turn lawn mower - Replaces 2006 model				$ 17,694	CAS	44375919-445050				
45082	(11) Snow Trucks Plow Controller Upgrade for liquid and materials tracking	C	$ 12,900	CAS	$ -						$ 12,900
45081	14' SS salt spreader for plow truck #378	C	$ 30,000	ARPA	$ -						$ 30,000
45080	(1) Sgl axle belly plow snow removal truck	C	$ 238,200	ARPA	$ -						$ 238,200
45085	F-650 Chassis/Cab only to be Equipped for Snow Removal (Repl Yr '00 #372)	C	75,890	CAS							$ 75,890
45086	Equip F650 for Snow Removal	C	63,977	CAS							$ 63,977
45087	Stainless Steel Tandem Truck Bed - Truck #333	C	31,975	CAS							$ 31,975
45088	SS Tandem Salt Spreader for Truck 333	O	31,654	CAS							$ 31,654
45089	Road Safe Mobile Attenuator	O	19,445	CAS							$ 19,445
45079	Trackhoe Mini Excavator	A	40,000	CAS							$ 40,000

Public Works

Department: Street Maintenance
Director: Todd Robertson

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
45090	Zero turn Lawn Mower for Citywide mowing	C	20,000	GEN							$ 20,000
45091	(4) Pumps for Liquids at Salt Barns	C	6,396	GEN							$ 6,396
45092	4 Laptop Computers for Supervisors in the field.	C	3,060	GEN							$ 3,060
			$ 2,076,100		**$ 3,563,104**			**$ 2,195,000**	**$ 2,197,500**	**$ 2,196,500**	**$ 11,048,230**

Public Works

Department: Urban Forestry
Director: Todd Robertson

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
00675	Safety & Operational Equipment	O	$ 5,000	CAS	$ 5,000	CAS	44375921-423030	$ 2,500	$ 5,000	$ 5,000	$ 22,500
NEW	70' Aerial lift truck	NF	$ -	CAS	$ 257,000	CAS	44375921-445020				$ 257,000
00677	Pick-Up Truck - Lease	O	$ 26,000	CAS	$ 6,000	CAS	44375921-431050	$ 6,000	$ 6,000	$ 6,000	$ 50,000
00676	Tractor Loader	C	$ 175,000	CAS							$ 175,000
	Department Total		**$ 31,000**		**$ 268,000**			**$ 8,500**	**$ 11,000**	**$ 11,000**	**$ 329,500**

Culture and Recreation

Department: Parks Department - Administration Office
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
37311	Parks District Bond, Series 2018 - Aquatic Center (Principal)	O	$ 790,000	PKSP	$ 830,000	CAS	44375916-438010	$ 870,000	$ 920,000	$ 960,000	$ 4,370,000
37311	Parks District Bond, Series 2018 - Aquatic Center (Interest)	O	$ 737,400	PKSP	$ 697,400	CAS	44375916-438020	$ 655,400	$ 611,275	$ 567,150	$ 3,268,625
37311	Parks District Bond, Series 2018 - Aquatic Center (Paying Agent Fees)	O	$ 1,500	PKSP	$ 1,500	CAS	44375916-438030	$ 1,500	$ 1,500	$ 1,500	$ 7,500
37311	Parks District Bond, Series 2018 - Aquatic Center 15% Contingency for Payment	O	$ 764,450	CAS	$ 229,340	CAS	44375916-452000	$ 229,340	$ 229,340	$ 229,340	$ 1,681,810
37311	Parks District Bond, Series 2018 - Aquatic Center	O	$ 764,450	JTIF	$ -						$ 764,450
37314A	Parks District Bond Series 2022A (Principal)	O	$ 180,000	PKSP	$ 190,000	PKSP	33224203-438010	$ 195,000	$ 205,000	$ 215,000	$ 985,000
37314A	Parks District Bond Series 2022A (interest)	O	$ 219,463	PKSP	$ 237,340	PKSP	33224203-438020	$ 200,838	$ 190,963	$ 180,588	$ 1,029,192
37314A	Parks Districk Bond Series 2022A(Paying Agent Fees)	O	$ 1,500	PKSP	$ 1,500	PKSP	33224203-438030	$ 1,500	$ 1,500	$ 1,500	$ 7,500
37314B	Parks District Bond, Series 2022B (Principal)	O	$ 405,000	PKSP	$ 425,000	PKSP	33224204-438010	$ 445,000	$ 470,000	$ 495,000	$ 2,240,000
37314B	Parks District Bond, Series 2022B (Interest)	O	$ 203,500	PKSP	$ 183,000	PKSP	33224204-438020	$ 161,500	$ 139,000	$ 115,125	$ 802,125
37314B	Parks Districk Bond Series 2022B(Paying Agent Fees)	O	$ 1,500	PKSP	$ 1,500	PKSP	33224204-438030	$ 1,500	$ 1,500	$ 1,500	$ 7,500
37314	Parks District Bond, Series 2024 - Principal	O	$ 2,750,000	PKSP	$ 1,010,000	PKSP	33244201-438010	$ 1,065,000	$ 1,115,000	$ 1,175,000	$ 7,115,000
37314	Parks District Bond, Series 2024 - Interest	O	$ 1,041,207	PKSP	$ 887,250	PKSP	33244201-438020	$ 836,125	$ 782,250	$ 725,875	$ 4,272,707
NEW	Tree Removal and Replacement	N			$ 50,000	CAS	44375916-444000	$ 100,000	$ 100,000	$ 75,000	$ 325,000
NEW	Work Order Tablets	N			$ 10,000	CAS	44375916-444000	$ 5,000			$ 15,000
36014	Turf and Sports Field Improvements	O	$ 5,000	GEN	$ 44,000	GEN	11017612-444000	$ 30,000	$ 30,000	$ 30,000	$ 139,000
NEW	Dock Replacement Boat Ramp	N			$ -	CAS	44375916-444000	$ 100,000			$ 100,000
37318	Court Resurfacing	O	$ 20,000	GEN	$ 200,000	CAS	44375916-442000	$ 200,000	$ 50,000	$ 50,000	$ 520,000
New	Leased Vehicles - Admin (2)	N			$ 10,000	CAS	44375916-431050	$ 10,000	$ 10,000	$ 10,000	$ 40,000
37320	SkatePark Painting/Surfacing	C	$ 20,000	GEN		GEN	11017612-444000	$ 25,000		$ 25,000	$ 70,000
37312	Roberts Park Infrastructure	C	$ 150,000	CAS		CAS	44375916-442000				$ 150,000

	Department Total		**$ 8,054,970**		**$ 5,007,830**			**$ 5,132,703**	**$ 4,857,328**	**$ 4,857,578**	**$ 27,910,409**

Culture and Recreation

Department: Parks Department - CK Newsome Center
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
35931	HVAC System	O	$ 10,000	CAS		CAS	44375916-444000				$ 10,000
NEW	Playground				$ 70,000	CAS	44375916-444000				
NEW	Playground Barrier				$ 30,000	CAS	44375916-444000				
37242	Construction Additional Meeting Room		$ 16,000	CAS							$ 16,000
37243	Ceiling Tile Repairs/Replacement		$ 38,000	CAS							$ 38,000
	Relocate and Upgrade Plkayspace in front of CK Newsome										$ -
37244	Floor Machine	N	$ 22,000	CAS							$ 22,000
37245	Main Exterior Door Replacmenet		$ 35,000	CAS							$ 35,000
	Atruim Door Slab Repair				$ 28,000	CAS	44375916-444000				$ 28,000
	Repair NE Gym Door Slab				$ 10,000	CAS	44375916-444000				$ 10,000
	Lightweight 60" Event Tables				$ 24,000	CAS	44375916-444000				$ 24,000
	Replace Basketball Goal Lifts							$ 14,000			$ 14,000
	Department Total		**$ 64,000**	**$ -**	**$ 162,000**	**$ -**		**$ -**	**$ -**	**$ -**	**$ 187,000**

Culture and Recreation

Department: Parks Department - Swonder Ice Arena
Director: Daniielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
37217	HVAC Improvements	O	$ 50,000	CAS	$ 50,000	CAS	44375918-444000	$ 25,000	$ 25,000	$ 25,000	$ 175,000
NEW	Floor replacement	N			$ -	CAS	44375918-444000	$ 300,000	$ -	$ -	$ 300,000
NEW	Painting (Structural Steel)				$ 15,000	CAS	44375918-444000	$ 5,000	$ 5,000	$ 5,000	$ 30,000
37221	Scissor Lift		$ 25,000	CAS							$ 25,000
37218	New HVAC System (West Rink)	N	$ -								$ -
37219	Showers	N	$ -								$ -
37220	Party Room Wall	N	$ -								$ -
NEW	Replace Rubber Roof	NF	$ -								$ -
	New HVAC System (East Rink)		$ -								$ -
	Roof Replacement										$ -
	Remaining HVAC Replacement										$ -
	Department Total		**$ 75,000**	**$ -**	**$ 65,000**	**$ -**	**$ -**	**$ 330,000**	**$ 30,000**	**$ 30,000**	**$ 530,000**

Culture and Recreation

Department: Parks Department - Aquatic Center
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
NEW	Facility improvemts	O			$ -	CAS	44375916-444000				$ -
18771	Pool System Maint	O			$ 30,000	CAS	44375916-444000	$ -	$ -	$ 30,000	$ 60,000
NEW	Portable Bulkhead	NF	$ -		$ 25,000	CAS	44375916-445050				$ 25,000
18772	Water Booster Pump		$ 31,800	CAS		CAS	44375916-445050				$ 31,800
18773	Gen 7 Timing System		$ 6,400	CAS							$ 6,400
NEW	Camera And Access Control for Facility							$ 150,000			$ 150,000
	Department Total		**$ 38,200**	**$ -**	**$ 55,000**	**$ -**		**$ 150,000**	**$ -**	**$ 30,000**	**$ 273,200**

Culture and Recreation

Department: Parks Department - Park Maintenance
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
35490	Neighborhood Park Improvements	O	$ 200,000	CAS	$ 200,000	CAS	44375916-444000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
38506	Mulch	N	$ 15,000	CAS	$ 15,000	CAS	44375916-429000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
38505	Park Lighting Upgrades	O	$ 100,000	CAS	$ 100,000	CAS	44375916-444000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
37275	Asphalt Repairs & Striping	O	$ 10,000	CAS	$ 10,000	CAS	44375916-439090	$ 10,000	$ 10,000	$ 10,000	$ 50,000
NEW	Dumptruck - Lease	N			$ 22,500	CAS	44375916-431050	$ 23,000	$ 23,000	$ 23,000	$ 91,500
NEW	Pickup Truck	N			$ 9,500	CAS	44375916-431050	$ 9,500	$ 9,500	$ 9,500	$ 38,000
NEW	RTV	N			$ 13,780	CAS	44375916-445020				
38508	Vehicles - Lift Truck	N									$ -
38509	Platform Lift	N									$ -
	Wesselman Playground Restroom	NF	$ -								$ -
	Sign Improvements	NF	$ -								$ -
	Old Wesselman Restroom and Par 3 Concessions Demo	NF									$ -
38500	Park Restroom Improvements	O	$ 10,000	CAS							$ 10,000
38507	Field Office Improvements	NF									$ -
38508	Vehicles - Lift Truck	NF									$ -
38509	Platform Lift	NF									$ -
38510	Skagg Mowers	C	$ 45,000	CAS							$ 45,000
38511	Maintenance Truck	C	$ 64,465	CAS							$ 64,465
	Department Total		**$ 325,000**	**$ -**	**$ 370,780**	**$ -**	**$ -**	**$ 357,500**	**$ 357,500**	**$ 357,500**	**$ 1,754,500**

Culture and Recreation

Department: Parks Department - Neighborhood Pools
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
38021	Structural Improvements	O	$ 15,000	CAS	$ 20,000	CAS	44375916-444000	$ 20,000	$ 20,000	$ 20,000	$ 95,000
38027	Paint for pools	O	$ 5,000	CAS	$ 5,000	CAS	44375916-429000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
38024	Pool Equipment (Chairs, Umbrellas & Rescue Tubes)	O	$ 5,000	CAS	$ 5,000	CAS	44375913-423030	$ 5,000	$ 5,000	$ 5,000	$ 25,000
NEW	Splash Pad/New Pool at Helfrich	NF	$ -								$ -
38028	Outside Tables Rochelle/Mosby Pool	C	$ 25,000	CAS							$ 25,000
	Department Total		**$ 50,000**		**$ 30,000**			**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 170,000**

Culture and Recreation

Department: Parks Department - Wesselman Nature Preserve/Howell Wetlands
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
NEW	Nature Center Building Improvements				$ 20,000	CAS	44375916-444000			$ 20,000	$ 40,000
36080	Structural Improvements (Howell Wetlands)	$ -		CAS							$ -
NEW	Facility Improvements (Howell)	$ -		CAS	$ 5,000	CAS	44375916-444000			$ 5,000	$ 10,000
36083	Wood Shed Improvements (Wesselman)	$ -		CAS							$ -
NEW	Boardwalk Improvements (Wesselman)	$ -									$ -
36084	Raptors Building Repiars	$ 127,000	CAS								$ -
	Department Total	$ 127,000	**$ -**		**$ 25,000**			**$ -**	**$ -**	**$ 25,000**	**$ 50,000**

Culture and Recreation

Department: Parks Department - Pagoda
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
NEW	Lighting upgrades				$ 20,000	CAS	44375916-444000				
76422	Seal and Stripe Parking Lot	C	$ 25,000	CAS							$ 25,000
	Department Total		**$ 25,000**	**$ -**	**$ 20,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,000**

Culture and Recreation

Department: Parks Department - Soccer Complex
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
36014	Turf and Field Improvements	O	$ 10,000	CAS	$ -	CAS	44375916-444000				$ 10,000
36015	Facility Upgrades (Lighting and Fencing)	O	$ -		$ -	CAS	44375916-444000	$ 200,000	$ 200,000		$ 400,000
	Control Link Control System		$ 37,950	CAS							$ 37,950
	Seal And Stripe Parking Lot		$ 49,280	CAS							$ 49,280
	24 Ft Soccer Goals w/Wheels										$ -
	18 1/2 Ft Soccer Goals w/ Wheels										$ -
	Replace CharGriller (Concessions)										$ -
	Department Total		**$ 97,230**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**	**$ 200,000**	**$ -**	**$ 497,230**

Culture and Recreation

Department: Parks Department - Fendrich Golf Course
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
NEW	Rough Mower		$ -		$ 130,000	CAS	44375916-445050	$ 130,000	$ -	$ -	$ 260,000
NEW	Fairway mower				$ -	CAS	44375916-445050	$ 85,000			
NEW	Greens Mower	N	$ 55,000	CAS					$ -	$ -	$ 55,000
37902	Asphalt Cart Path	O	$ 50,000	CAS				$ -		$ -	$ 50,000
37903	Parking Lot Patch/Seal/Stripe	N	$ 20,000	CAS				$ -	$ -	$ -	$ 20,000
	Department Total		**$ 125,000**	**$ -**	**$ 130,000**	**$ -**	**$ -**	**$ 215,000**	**$ -**	**$ -**	**$ 385,000**

Culture and Recreation

Department: Parks Department - Helfrich Golf Course
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
NEW	Greens Mower				$60,000	CAS	44375916-445050				$ 60,000
NEW	Utility Vehicles				$0	CAS	44375916-445050	$ 60,000.00			$ 60,000
35557	Parking Lot Patch/Seal/Stripe	N	$ -								$ -
35555	Asphalt Cart Path Repairs	O	$ -								$ -
35558	Sidewinder	N	$ -								$ -
35556	Clubhouse Improvements	O	$ -								$ -
NEW	Irrigation system	NF	$ -								$ -
NEW	Bunker Improvements	NF	$ -								$ -
35559	TriMax Snake S2 320 Tri Deck Roller Mower		$ 47,760	CAS							$ 47,760
	Department Total		**$ 47,760**	**$ -**	**$ 60,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 47,760**

Culture and Recreation

Department: Parks Department - McDonald Golf Course
Director: Danielle Crook

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
	Greens Mower	NF			$ 60,000	CAS	44375916-445050				$ 60,000
35068	Sprayer	N	$ 50,000	CAS							$ 50,000
35066	Clubhouse Renovations	O	$ 5,000	CAS					$ 5,000		$ 10,000
NEW	Fairway mower	NF	$ -							$ 130,000	$ 130,000
35069	Rough Mower	N	$ -						$ 85,000		$ 85,000
	Department Total		**$ 55,000**	**$ -**	**$ 60,000**	**$ -**	**$ -**	**$ -**	**$ 90,000**	**$ 130,000**	**$ 335,000**

Culture and Recreation

Department: Parks Department - Mesker Zoo
Director: Erik Beck

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
37055	AZA Building & Facilities Improvements	O	$ 120,000	CAS	$ 120,000	CAS	44375917-444000	$ 150,000	$ 120,000	$ 120,000	$ 630,000
37054	Veterinary Equipment	O	$ 60,000	CAS	$ 60,000	CAS	44375917-445050	$ 12,000	$ 12,000	$ 12,000	$ 156,000
38024	Animal Equipment	O	$ 15,000	CAS	$ 15,000	CAS	44375917-423030	$ 15,000	$ 15,000	$ 15,000	$ 75,000
35695	Computer/Communications Equipment	O	$ 12,500	CAS	$ 12,500	CAS	44375917-423030	$ 12,500	$ 12,500	$ 12,500	$ 62,500
37047	New Vehicles	O	$ 60,000	CAS	$ 40,000	CAS	44375917-445020	$ 40,000	$ 40,000	$ 40,000	$ 220,000
38020	Security Camera System	O	$ 12,500	CAS	$ 12,500	CAS	44375917-423030	$ 12,500	$ 12,500	$ 12,500	$ 62,500
35666	Grounds Care Equip. & Zoo Small Equip.	O	$ 15,000	CAS	$ 20,000	CAS	44375917-423030	$ 20,000	$ 20,000	$ 20,000	$ 15,000
38027	Concession Kitchen Equipment	N	$ 25,000	CAS	$ 30,000	CAS	44375917-423030	$ -	$ -	$ -	$ 30,000
38026	Amazonia Renovations	O	$ 175,000	CAS	$ 200,000	CAS	44375917-444000	$ 2,000,000	$ 200,000	$ 200,000	$ 2,775,000
37043	Kley Building Renovations	O	$ 175,000	CAS	$ 100,000	CAS	44375917-444000	$ 75,000	$ 75,000	$ 75,000	$ 325,000
35699	Paving and path improvements	O	$ 75,000	CAS	$ 75,000	CAS	44375917-444000	$ 100,000	$ 50,000	$ 50,000	$ 350,000
38028	Fencing/Shelter/Contaiment	O	$ 75,000	CAS	$ 100,000	CAS	44375917-444000	$ 100,000	$ 100,000	$ 100,000	$ 475,000
38029	Roof Replacement	O	$ 50,000	CAS	$ 50,000	CAS	44375917-444000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
38030	Hazardous tree removal/replacement	O	$ 25,000	CAS	$ 25,000	CAS	44375917-431050	$ 15,000	$ 15,000	$ 15,000	$ 95,000
35446	Graphics & Signage	O	$ 5,000	CAS	$ 6,000	CAS	44375917-439090	$ 6,000	$ 6,000	$ 6,000	$ 29,000
38031	Utility Efficiencies/ HVAC/ LSS replacement	O	$ 50,000	CAS	$ 50,000	CAS	44375917-444000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
38033	Equipment Wash Bay (IDEM)	NF	$ 75,000	CAS							$ 75,000
NEW	Amazonia Chiller Replacement	N			$ 300,000	CAS	44375917-444000	$ 300,000	$ -	$ -	$ 600,000
NEW	Tram and Cart charging stations/shelters	NF	$ -								$ -
NEW	New Giraffe Barn/Africa Area Improvements	NF	$ -		$ -	CAS	44375917-443000	$ 15,000,000			$ 15,000,000

Culture and Recreation

Department: Parks Department - Mesker Zoo
Director: Erik Beck

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
NEW	Outdoor Komodo Dragon Exhibit	NF	$ -		$ -				$ 250,000		$ 250,000
NEW	Events/Overlook Deck	NF	$ -		$ -			$ 350,000			$ 350,000
NEW	Paddle boat dock replacement	NF	S					$ 100,000			$ 100,000
NEW	Mitchell Building Renovation	NF	$ -		$ -			$ 300,000			$ 300,000
NEW	Veterinary Building Improvments (Surgical/pies)	NF	$ -		$ -	CAS	44375917-443000	$ 500,000			$ 500,000
NEW	Giboon/Small clawed otter Habitat	NF	$ -		$ -				$ 2,500,000		$ 2,500,000
NEW	Tiger Habitat Expansion		$ -		$ -				$ 10,000,000		$ 10,000,000
NEW	Lion Habitat		$ -		$ -					$ 20,000,000	$ 20,000,000
NEW	Rhino Expansion		$ -		$ -						$ -
NEW	Giant Tortoise Habitat/Barn	NF	$ -								$ -
NEW	Giboon/Small clawed otter Habitat	NF	$ -		$ -						$ -
NEW	Tiger Habitat Expansion		$ -		$ -						$ -
NEW	Lion Habitat		$ -		$ -						$ -
NEW	Rhino Expansion		$ -		$ -						$ -
			$ -		$ -						$ -
	Department Total		**$ 1,025,000**		**$ 1,216,000**			**$ 19,208,000**	**$ 13,528,000**	**$ 20,778,000**	**$ 55,475,000**

Other Services

Department: Victory Theater
Director: DMD/Redevelopment Authority - Kolbi Jackson

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
38007	Miscellaneous Interior Painting	O	$ 10,000.00	CAS	$ -	CAS	44375937-439090	$ 10,000.00			$ 20,000
38015	Install Security Cameras	O	$ -		$ -	CAS	44375937-445050				$ -
38017	Electric Man Lift	N	$ 20,000.00	CAS							$ 20,000
NEW	Boiler Room Exhaust Repair	NF	$ -								$ -
38018	Chiller Repairs	N	$ 20,000.00	CAS							$ 20,000
NEW	Replace Remaining Areas of Building with LED Lighting	NF	$ -					$ 10,000.00			$ 10,000
NEW	Security Fencing	NF	$ -					$ 15,000.00			$ 15,000
38019	VAV Repairs	N	$ 10,000.00	CAS							$ -
NEW	Carpet Replacement	NF	$ -		$ 50,000.00	CAS	44375937-439090	$ 50,000.00			$ 100,000
NEW	CWS/HWS Repairs	NF	$ -		$ 25,000.00	CAS	44375937-436010				$ 25,000
NEW	New Stage Curtain	NF	$ -						$ 60,000.00		$ 60,000
38019	Dressing Room Furniture	N	$ 5,000.00	CAS							$ 5,000
NEW	New Refrigerators - Freezer	NF						$ 10,000.00	$ 50,000.00		$ 60,000
	Department Total		**$ 65,000**		**$ 75,000**			**$ 95,000**	**$ 110,000**	**$ -**	**$ 335,000**

Other Services

Department: Ford Center
Director: DMD/Redevelopment Authority - Kolbi Jackson

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
24001	Arena Equipment Lease Payment (thru 2033)	O	$ 949,500	CAS	$ 949,500	CAS	44375935-437035	$ 949,500	$ 949,500	$ 949,500	$ 4,747,500
NEW	Seal Coat Mechanical Roof		$ 60,000		$ -						
24002	Battery Backup PM	C	$ -								$ -
24003	Replace Refrigerators (3)	C	$ 15,000	CAS							$ 15,000
24004	Upgrade Security System	N	$ 50,000	CAS				$ 20,000			$ 70,000
NEW	Retrofit Down Aisle Lights	NF	$ -					$ 50,000			$ 50,000
NEW	Replace Sport Lighting	NF	$ -						$ 250,000		$ 250,000
NEW	Replace 6th Street Concourse Lighting (LED)	NF	$ -					$ 70,000			$ 70,000
NEW	Replace Kitchen Equipment	NF			$ 50,000	CAS	44375935-445050	$ 50,000			$ 100,000
24005	New House Furniture	N	$ 20,000	CAS							$ 20,000
24006	Replace 3-way valveon chilled water	N	$ 75,000	CAS							$ 75,000
NEW	Additional Barricade	NF	$ -		$ -						$ -
NEW	Replace Refigreator							$ 15,000			$ 15,000
NEW	Replace Failed UPS Devices							$ 25,000			$ 25,000
NEW	Replace LG Units ($750,000)	NF									$ -
New	Prelace LG Unit HVAC ($800,000	NF									$ -
NEW	Upgrade Bowl Lighting ($1,000,00)										$ -
			$ 1,074,500		**$ 999,500**			**$ 1,139,500**	**$ 1,199,500**	**$ 949,500**	**$ 5,397,500**

Other Services

Department: Convention Hotel
Director: DMD/Redevelopment Commission - Kolbi Jackson

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
05000	Bond Payment - Series 2015 A Hotel (Principal)	O	$ 375,000	TIF	$ 395,000	TIF	44765609-438011	$ 405,000	$ 415,000	$ 435,000	$ 2,025,000
05000	Bond Payment - Series 2015 A Hotel (Interest)	O	$ 364,625	TIF	$ 349,325	TIF	44765609-438025	$ 337,325	$ 320,875	$ 299,625	$ 1,671,775
05001	Lease Payment - Series 2016 A Hotel (Lease Rental)	O	$ 521,000	TIF	$ 521,000	TIF	44765609-437032	$ 522,000	$ 521,000	$ 520,000	$ 2,605,000
05002	Bond Payment - Series 2015 A & 2016 A Hotel (Paying Agent Fee)	O	$ 3,500	TIF	$ 3,500	TIF	44765609-438030	$ 3,500	$ 3,500	$ 3,500	$ 17,500
	Department Total		**$ 1,264,125**		**$ 1,268,825**			**$ 1,267,825**	**$ 1,260,375**	**$ 1,258,125**	**$ 6,319,275**

Other Services

Department: Medical School
Director: DMD/Redevelopment Commission - Kolbi Jackson

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
06000	Bond Payment - Series 2016 A Medical School (Principal)	O	$ 650,000	TIF	$ 675,000	TIF	44465611-438013	$ 710,000	$ 745,000	$ 785,000	$ 3,565,000
06000	Bond Payment - Series 2016 A Medical School (Interest)	O	$ 592,313	TIF	$ 561,288	TIF	44465611-438025	$ 526,663	$ 490,288	$ 452,038	$ 2,622,588
06001	Bond Payment - Series 2016 B Medical School (Principal)	O	$ 880,000	TIF	$ 900,000	TIF	44465611-438014	$ 925,000	$ 960,000	$ 985,000	$ 4,650,000
06001	Bond Payment - Series 2016 B Medical School (Interest)	O	$ 172,768	TIF	$ 147,103	TIF	44465611-438026	$ 120,785	$ 93,743	$ 65,758	$ 600,156
06002	Bond Payment - Series 2015 C Medical School (Lease Payment)	O	$ 639,000	TIF	$ 640,000	TIF	44465611-437033	$ 640,000	$ 641,000	$ 640,500	$ 3,200,500
06003	Bond Payment - Series 2015 D Medical School (Lease Payment)	O	$ 909,000	TIF	$ 909,000	TIF	44465611-437034	$ 909,500	$ 908,500	$ 906,500	$ 4,542,500
06004	Medical School Bonds (Paying Agent Fees)	O	$ 5,000	TIF	$ 5,000	TIF	44465611-438030	$ 5,000	$ 5,000	$ 5,000	$ 25,000
	Department Total		**$ 3,848,080**		**$ 3,837,390**			**$ 3,836,948**	**$ 3,843,530**	**$ 3,839,796**	**$ 19,205,744**

Other Services

Department: Jacobsville Redevelopment Area Projects
Director: DMD/Redevelopment Commission - Kolbi Jackson

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
07001	Bond Payment - Jacobsville/North Main (Principal)	O	**$ 555,000**	JTIF	$ 585,000	JTIF	**44457321-438010**	$ 605,000	$ 630,000	$ 655,000	$ 3,030,000
07001	Bond Payment - Jacobsville/North Main (Interest)	O	**$ 436,875**	JTIF	$ 414,375	JTIF	**44457321-438020**	$ 390,775	$ 366,375	$ 340,875	$ 1,949,275
07001	Bond Payment - Jacobsville/North Main (Paying Agent Fees)	O	**$ 1,600**	JTIF	$ 1,600	JTIF	**44457321-438030**	$ 1,600	$ 1,600	$ 1,600	$ 8,000
07002	Bond Payment - Haier America (Principal)	O	**$ 55,000**	JTIF	$ 60,000	JTIF	**44457319-438010**	$ 60,000	$ 60,000	$ 60,000	$ 295,000
07002	Bond Payment - Haier America (Interest)	O	**$ 52,063**	JTIF	$ 49,763	JTIF	**44457319-438020**	$ 47,363	$ 44,963	$ 42,563	$ 236,713
07002	Bond Payment - Haier America (Paying Agent Fees)	O	**$ 1,130**	JTIF	$ 1,130	JTIF	**44457319-438030**	$ 1,130	$ 1,130	$ 1,130	$ 5,650
NEW	Bond Payment - ERC TIF Forge/Lofts N Main (Principal)	O	$ 147,000	JTIF	$ 153,000	JTIF	44457356-438010	$ 161,000	$ 167,000	$ 175,000	$ 803,000
NEW	Bond Payment - ERC TIF Forge/Lofts N Main (Interest)	O	$ 64,547	JTIF	$ 57,909	JTIF	44457356-438020	$ 50,981	$ 43,717	$ 36,163	$ 253,316
NEW	Bond Payment - ERC TIF Forge/Lofts N Main (Paying Agent Fees)	O	$ 1,500	JTIF	$ 1,500	JTIF	44457356-438030	$ 1,500	$ 1,500	$ 1,500	$ 7,500
	Department Total		**$ 1,314,714**		**$ 1,324,276**			**$ 1,319,349**	**$ 1,316,284**	**$ 1,313,831**	**$ 6,588,454**

Other Services

Department: Department of Metropolitan Development
Director: Kolbi Jackson

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
06502	Bond Payment - Berry Plastics II	O	$ 1,120,000	TIF	$ 1,120,000	TIF	**44465605-438010**	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 5,600,000
06502	Paying Agent Fees	O	$ 750	TIF	$ 750	TIF	**44465605--438030**	$ 750	$ 750	$ 750,000	$ 753,000
06505	Bond Payment - Mead Johnson (Principal)	O	$ 13,000	TIF	$ 52,517	TIF	**44485607-438010**	$ 52,517	$ 52,517	$ 52,517	$ 223,068
03017	Land Acquisition and Landbanking	O	$ 500,000	CAS	$ 500,000	CAS	**44375929-439050**	$ 500,000	$ 500,000	$ 500,000	$ 2,500,000
03018	Affordable Housing Trust Fund	O	$ 1,000,000	CAS	$ 1,000,000	CAS	**44375929-452000**	$ 1,000,000	$ 1,500,000	$ 1,500,000	$ 6,000,000
06506	2018 (SP Evansville LLC Project) - Scannell - Post House Parking (Principal)	O	$ 261,000	TIF	$ 271,000	TIF	**44465613-438010**	$ 283,000	$ 295,000	$ 306,000	$ 1,416,000
06506	2018 (SP Evansville LLC Project) - Scannell - Post House Parking (Interest)	O	$ 198,120	TIF	$ 187,580	TIF	**44465613-438020**	$ 176,620	$ 165,180	$ 153,280	$ 880,780
06506	Paying Agent Fees	O	$ 1,500	TIF	$ 1,500	TIF	**44465613-438030**	$ 1,500	$ 1,500	$ 1,500	$ 7,500
06507	Bond Payment - Economic Deveelopment Series 2024A -Fifth & Main Principal*	N	$ -	5MAIN	$ -	TIF	**44505615-438010**	$ 80,000	$ 170,000	$ 186,000	$ 436,000
06507	Bond Payment - Economic Deveelopment Series 2024A -Fifth & Main (Interest)*	N	$ 101,637	5MAIN	$ 1,020,000	TIF	**44505615-438020**	$ 1,020,000	$ 1,009,673	$ 994,883	$ 4,146,193
00507	Paying Agent Fees Series 2024A Fifth & Main*	N	$ 750	5MAIN	$ 750	TIF	**44505615-438030**	$ 750	$ 750	$ 750	$ 3,750
06508	Bond Payment - Economic Deveelopment Series 2024b -Fifth & Main Parking Garage (Principal)	N	$ 510,000	5MAIN	$ 470,000	CAS	**44515616-438010**	$ 495,000	$ 520,000	$ 550,000	$ 2,545,000
06508	Bond Payment - Economic Deveelopment Series 2024B -Fifth & Main Parking Garage (Interest)	N	$ 549,585	5MAIN	$ 522,630	CAS	**44515616-438020**	$ 496,259	$ 468,907	$ 440,024	$ 2,477,404
06508	Paying Agent Fees (Series 2024B Fifth & Main Parking Garage)	N	$ 750	5MAIN	$ 1,500	CAS	**44515616-438030**	$ 1,500	$ 1,500	$ 1,500	$ 6,750
	Department Total		**$ 4,257,092**		**$ 5,148,227**			**$ 5,227,896**	**$ 5,805,777**	**$ 6,556,454**	**$ 26,995,445**

Other Services

Department: Parking Garages
Director: Kolbi Jackson

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
21000	Garage Repairs	O	$ 20,000	GRES				$ -	$ -	$ -	$ 20,000
NEW	Seal Exterior Brick	N	$ -					$ -	$ -	$ -	$ -
NEW	Electric Car Charging Stations (2)	N	$ -					$ -	$ -	$ -	$ -
21002	Paint Projects	NF	$ 40,000	GRES	$ 40,000	GRES	22244903-436010	$ 35,000	$ -	$ -	$ 115,000
21001	Garage Repairs	NF			$ 20,000	GRES		$ 20,000	$ 20,000	$ -	$ 60,000
NEW	RTU Replacement - Sycamore & 3rd Street								$ 70,000		
NEW	Replace/Update Elevator Equipment (3) $250,000										
	Department Total		**$ 60,000**		**$ 60,000**			**$ 55,000**	**$ 90,000**	**$ -**	**$ 195,000**

Other Services

Department: DMD/Redevelopment Commission
Director: Kolbi Jackson

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
03019	Lease Rental Revenue Refunding Bonds, Series 2016 (Arena)	O	$ 5,800,000	FAB	$ 5,800,000	FAB	44391301-452000	$ 5,800,000	$ 5,800,000	$ 5,800,000	$ 29,000,000
03019	Lease Rental Revenue Refunding Bonds, Series 2016 (Arena)	O	$ 82,500	TIF	$ 82,500	TIF	44465601-452000	$ 82,500	$ 82,500	$ 82,500	$ 412,500
03019	Lease Rental Revenue Refunding Bonds, Series 2016 (Arena)	O	$ 525,000	PSCDA	$ 600,000	PSCDA	44853702-452000	$ 600,000	$ 600,000	$ 600,000	$ 2,925,000
03019	Lease Rental Revenue Refunding Bonds, Series 2016 (Arena)	O	$ 698,500	CAS	$ 623,500	CAS	44375925-452000	$ 623,500	$ 623,500	$ 623,500	$ 3,192,500
	Department Total		**$ 7,106,000**		**$ 7,106,000**			**$ 7,106,000**	**$ 7,106,000**	**$ 7,106,000**	**$ 35,530,000**

Other Services

Department: Evansville Burkhardt TIF
Director: Kolbi Jackson

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
NEW	Bond Payment - Burkhardt TIF/Oak Grove Road Project (Interest)	O	$ 379,865	TIF	$ 379,865	TIF	44475612-438020	$ 379,375	$ 377,168	$ 369,619	$ 1,885,892
NEW	Bond Payment - Burkhardt TIF/Oak Grove Road Project (Paying Agent Fees)	O	$ 1,200	TIF	$ 1,200	TIF	44475612-438030	$ 1,200	$ 1,200	$ 1,200	$ 6,000
NEW	Bond Payment - Burkhardt TIF/Oak Grove Road Project (Principal)	O	$ -		$ 6,000	TIF	4475612-438010	$ 31,000	$ 109,000	$ 206,000	$ 352,000
	Department Total		**$ 381,065**		**$ 387,065**			**$ 411,575**	**$ 487,368**	**$ 576,819**	**$ 2,243,892**

PARKING METER

Departme Parking Meter
Director: Laura Windhorst

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
202001	PAINTING PARKING SPOTS	N	$ 13,000	CAS	$ -	CAS	44375936-431050				
	Department Total		**$ 13,000**		**$ -**			**$ -**	**$ -**	**$ -**	**$ -**

Administration

Department: Finance
Director: Robert Gunter

Project Number	Description	Status	2025 Amount	2025 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
00638	Financial Software/Tyler**	O	$ 383,000	GEN	$ 395,000	GEN	11017604-439098	$ 400,000	$ 410,000	$ 420,000	$ 2,008,000
00640	LeaseQuery Subscription	N	$ 9,200	GEN	$ 9,800	GEN	11017604-439031	$ 10,000	$ 10,400	$ 10,800	$ 50,200
00639	Broadcast of Public Meetings	O	$ 80,000	GEN	$ 83,000	GEN	11017604-431050	$ 85,000	$ 87,000	$ 89,000	$ 424,000
	Pool Vehicle - Lease	New	$ -		$ 5,000	GEN	11017604-431050	$ 5,000	$ 5,000	$ 5,000	$ 20,000
	Grant Writing	New			$ 150,000	GEN	11017604-431050	$ 150,000	$ 150,000	$ 150,000	$ 600,000
	City Website/App - Update	New			$ 175,000	GEN	11017604-439090	$ -	$ -	$ -	$ -
	Transfer to General: Police and Fire Pension Contributions				$ 10,600,000	CAS	44375905-452000				
	Department Total		**$ -**		**$ 11,417,800**			**$ 650,000**	**$ 662,400**	**$ 674,800**	**$ 3,102,200**

EVANSVILLE CLIMATE COLLABORATIVE

Department: Evansville Climate Collaborative
Director: Lauren Norvell

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
NEW	EV vehicle lease for ECC - Hybrid	NF	$ -		$6,000	CAS	44375928-431050	$ 6,000	$ 6,000	$ 6,000	$6,000
NEW	EV charging station for ECC	NF	$ -		$0	CAS	44375928-445050				$0
NEW	EV charging stations for city fleets	N			$0	CAS	44375928-445050				$0
NEW	Resilience Hub modifications	N	$ -		$0	CAS	44375928-444000				$0
NEW	Energy Efficiency Improvements to municipal buildings	N			$0	CAS	44375928-444000				$0
NEW	Clean equipment for municpial property maintenance	N			$0	CAS	44375928-423030				$0

Separate District

Department: Levee Authority
Director: Mike Herke

Project Number	Description	Status	2025 Amount	2026 Source	2026 Amount	2026 Source	2026 Account Number	2027 Department Budget Requests	2028 Department Budget Requests	2029 Department Budget Requests	Total
99006	Videotaping of pipes	O	$ 300,000	PROP TAX							$ 300,000
NEW	Ventrac mower	C	$ 45,000	PROP TAX							$ 45,000
NEW	Replace one crew truck	N			$ 12,000	PROP TAX	99206701-431050	$ 12,000	$ 12,000	$ 12,000	$ 48,000
NEW	replace Zeroturns	N	$ -		$ 36,000	PROP TAX	99206701-445050				$ 36,000
			$ -		$ -						$ -
	Department Total		**$ 345,000**		**$ 48,000**			**$ 12,000**	**$ 12,000**	**$ 12,000**	**$ 429,000**

WATER CAPITAL PLAN - 5 YEAR

FISCAL YEAR

2026

SRF Bonds	2026	2027	2028	2029	2030	Total
Water Plant Replacement Project	$ 100,000,000					$ 100,000,000
Mount Vernon Road, Vaness Ave to Harmony Way - Design		$ 531,047				$ 531,047
Mount Vernon Road, Vaness Ave to Harmony Way - Construction		$ 3,540,310				$ 3,540,310
Mount Vernon Road, Vaness Ave to Harmony Way - CES/RPR		$ 354,031				$ 354,031
US 41, St George to Lynch Road - Design						$ -
US 41, St George to Lynch Road - Construction		$ 2,503,624				$ 2,503,624
US 41, St George to Lynch Road - CES/RPR		$ 250,362				$ 250,362
Morgan Ave - Phase III, Fares to Heidelbach - Design						$ -
Morgan Ave - Phase III, Fares to Heidelbach - Construction	$ 2,130,242					$ 2,130,242
Morgan Ave - Phase III, Fares to Heidelbach - CES/RPR	$ 213,024					$ 213,024
LSR #1 - Broadway		$ 1,397,900				$ 1,397,900
LSR #2 - Cardinal Drive						$ -
LSR #3 - Downtown				$ 13,200		$ 13,200
LSR #4 - Franklin Street	$ 369,600					$ 369,600
LSR #5 - Governor Street			$ 75,200			$ 75,200
LSR #6 - Indiana, Illinois & Franklin	$ 1,013,800					$ 1,013,800
LSR #7 - North Ballard	$ 1,193,300					$ 1,193,300
LSR #8 - Poplar Grove Neighborhood						$ -
~~LSR - Misc. Purchases~~						$ -
						$ -
Yearly Total	$ 104,919,967	$ 8,577,274	$ 75,200	$ 13,200	$ -	$ 113,585,641

Revenue Bonds	2026	2027	2028	2029	2030	Total
2029 Water Rate Case Planning				$ 1,400,000		$ 1,400,000
Plant Replacement Project	$ 36,000,000					$ 36,000,000
Plant Replacement Project- CES/RPR	$ 8,000,000					$ 8,000,000
Oak Hill Road, Lynch to St. George - Design	$ -					$ -
Oak Hill Road, Lynch to St. George - Construction	$ 2,081,518					$ 2,081,518
Oak Hill Road, Lynch to St. George - CES/RPR	$ 208,152					$ 208,152
						$ -
Yearly Total	$ 46,289,669	$ -	$ -	$ 1,400,000	$ -	$ 47,689,669

61039001-443003 REHAB WT PLANT EQUIPMENT	2026	2027	2028	2029	2030	Total
WTP Equipment Rehabilitation	$ 400,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 800,000
						$ -
61039001-443003 REHAB WT PLANT EQUIPMENT TOTAL:	$ 400,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 800,000

WATER CAPITAL PLAN - 5 YEAR

FISCAL YEAR
2026

61039001-444001 DISTRIBUTION SYSTEM IMPROVEMENTS	2026	2027	2028	2029	2030	Total
Emergency Distribution Repairs	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 5,000,000
Annual Distribution System Improvements - AMP	$ 400,000		$ 1,000,000	$ 750,000	$ 6,000,000	$ 8,150,000
Broadway Phase II - Design	$ 690,810					$ 690,810
Broadway Phase II - Construction		$ 4,605,400				$ 4,605,400
Broadway Phase II - CES/RPR		$ 460,540				$ 460,540
Cardinal Drive, Stringtown to North Kentucky - Construction						$ -
Cardinal Drive, Stringtown to North Kentucky - CES/RPR						$ -
Downtown Area - Design			$ 849,810			$ 849,810
Downtown Area - Construction				$ 5,665,400		$ 5,665,400
Downtown Area - CES/RPR				$ 566,540		$ 566,540
Franklin Street, Tekoppel to Schreeder - Design	$ 136,350					$ 136,350
Franklin Street, Tekoppel to Schreeder - Construction	$ 909,000					$ 909,000
Franklin Street, Tekoppel to Schreeder - CES/RPR	$ 90,900					$ 90,900
Governor Street, Canal to Delaware - Design			$ 513,975			$ 513,975
Governor Street, Canal to Delaware - Construction			$ 3,426,500			$ 3,426,500
Governor Street, Canal to Delaware - Design/CES/RPR			$ 342,650			$ 342,650
Indiana Street, Illinois Street, and Franklin Street - Design	$ 190,665					$ 190,665
Indiana Street, Illinois Street, and Franklin Street - Construction		$ 1,271,100				$ 1,271,100
Indiana Street, Illinois Street, and Franklin Street - CES/RPR		$ 127,110				$ 127,110
North Ballard Neighborhood - Design	$ 280,725					$ 280,725
North Ballard Neighborhood - Construction	$ 1,871,500					$ 1,871,500
North Ballard Neighborhood - CES/RPR	$ 187,150					$ 187,150
Poplar Grove Neighborhood, West of Addison - Design						$ -
Poplar Grove Neighborhood, West of Addison - Construction	$ 1,591,300					$ 1,591,300
Poplar Grove Neighborhood, West of Addison - CES/RPR	$ 159,130					$ 159,130
Valve Replacement Program	$ 16,995	$ 17,505	$ 18,030	$ 18,571	$ 19,128	$ 90,229
Water Distribution Available Funds						$ -
						$ -
61039001-444001 DISTRIBUTION SYSTEM IMPROVEMENTS TOTAL:	$ 7,524,525	$ 7,481,655	$ 7,150,965	$ 8,000,511	$ 7,019,128	$ 37,176,784

61039001-444052 MANHOLE BLOWOFFS (AUTOFLUSHES)	2026	2027	2028	2029	2030	Total
Annual Blow-Offs (Autoflushes)	$ 42,600	$ 42,600	$ 42,600	$ 42,600	$ 42,600	$ 213,000
						$ -
61039001-444052 MANHOLE BLOWOFFS (AUTOFLUSHES) TOTAL:	$ 42,600	$ 42,600	$ 42,600	$ 42,600	$ 42,600	$ 213,000

WATER CAPITAL PLAN - 5 YEAR

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61039001-444055 LAB IMPROVEMENTS	2026	2027	2028	2029	2030	Total
MISC EQUIPMENT	$ 20,908	$ 20,908	$ 20,908	$ 20,908	$ 20,908	$ 104,540
						$ -
61039001-444055 LAB IMPROVEMENTS TOTAL:	$ 20,908	$ 20,908	$ 20,908	$ 20,908	$ 20,908	$ 104,540

61039001-444056 LAB EQUIPMENT	2026	2027	2028	2029	2030	Total
MISC EQUIPMENT	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
						$ -
61039001-444056 LAB EQUIPMENT TOTAL:	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000

61039001-444057 NEW HYDRANTS	2026	2027	2028	2029	2030	Total
New Hydrants	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 1,375,000
						$ -
61039001-444057 NEW HYDRANTS TOTAL:	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 1,375,000

61039001-444059 RESIDENTIAL METERS	2026	2027	2028	2029	2030	Total
Annual Residential Meters	$ 344,487	$ 805,000	$ 829,150	$ 829,150	$ 829,150	$ 3,636,937
						$ -
61039001-444059 RESIDENTIAL METERS TOTAL:	$ 344,487	$ 805,000	$ 829,150	$ 829,150	$ 829,150	$ 3,636,937

61039001-444060 INDUSTRIAL METERS	2026	2027	2028	2029	2030	Total
Annual Industrial Meters	$ 541,900	$ 541,900	$ 541,900	$ 541,900	$ 541,900	$ 2,709,500
						$ -
61039001-444060 INDUSTRIAL METERS TOTAL:	$ 541,900	$ 541,900	$ 541,900	$ 541,900	$ 541,900	$ 2,709,500

61039001-444061 RESETTERS	2026	2027	2028	2029	2030	Total
Resetters	$ 45,675	$ 45,675	$ 45,675	$ 45,675	$ 45,675	$ 228,375
						$ -
61039001-444061 RESETTERS TOTAL:	$ 45,675	$ 45,675	$ 45,675	$ 45,675	$ 45,675	$ 228,375

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61039001-445002 UTILITIES MACHINE & EQUIPMENT	2026	2027	2028	2029	2030	Total
Backhoe Breakers and Jack Hammers						$ -
Backhoe Replacement	$ 130,000	$ 170,000	$ 130,000	$ 170,000	$ 130,000	$ 730,000
Dump Truck Replacement	$ 149,000		$ 149,000		$ 149,000	$ 447,000
Valve Truck		$ 210,000		$ 210,000	$ 210,000	$ 630,000
Hydro-Excavator			$ 200,000			$ 200,000
Garage Floor Sweeper/Attachments				$ 60,000		$ 60,000
GPS Base Replacement						$ -
GPS Data Collectors	$ 30,000		$ 15,000	$ 15,000	$ 30,000	$ 90,000
Ground Penetrating Radar						$ -
Handheld Scanner				$ 45,000		$ 45,000
Hydrant Pressure Loggers						$ -
Javad Triumph LS Plus					$ 25,000	$ 25,000
Javad Rover					$ 20,000	$ 20,000
Locators			$ 5,000		$ 5,000	$ 10,000
Pipe Truck Replacement						$ -
Pressure Sensors / Smart Points	$ 7,000					$ 7,000
Pump and Trailer Replacement	$ 60,000					$ 60,000
UAV Replacement						$ -
UAV LiDAR Replacement						$ -
Skid Steer with Trailer and Brush						$ -
UAV Motors/Battery Replacement			$ 10,000			$ 10,000
Utilities Power Operating Equipment	$ 57,000					$ 57,000
Zone Scan Loggers	$ 25,000					$ 25,000
						$ -
61039001-445002 UTILITIES MACHINE & EQUIPMENT TOTAL:	$ 458,000	$ 380,000	$ 509,000	$ 500,000	$ 569,000	$ 2,416,000

61039001-445031 UTILITIES OFFICE EQUIPMENT	2026	2027	2028	2029	2030	Total
OFFICE IMPROVEMENTS - Misc Equipment	20,000	20,000	20,000	20,000	20,000	$ 100,000
61039001-445031 UTILITIES OFFICE EQUIPMENT TOTAL:	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000

61039001-445051 STATION IMPROVEMENTS	2026	2027	2028	2029	2030	Total
Misc Improvement Projects - AMP	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
						$ -
61039001-445051 STATION IMPROVEMENTS TOTAL:	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000

BOND TOTAL:	**$ 151,209,636**	**$ 8,577,274**	**$ 75,200**	**$ 1,413,200**	**$ -**	**$ 161,275,310**

WATER CAPITAL PLAN - 5 YEAR

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FUND 6103 TOTAL:	**$ 9,923,095**	**$ 9,962,738**	**$ 9,785,198**	**$ 10,625,744**	**$ 9,713,361**	**$ 50,010,136**
GRAND TOTAL:	**$ 161,132,731**	**$ 18,540,012**	**$ 9,860,398**	**$ 12,038,944**	**$ 9,713,361**	**$ 211,285,446**

WASTEWATER CAPITAL PLAN - 5 YEAR

FISCAL YEAR
2026

Revenue Bonds	Project #	2026	2027	2028	2029	2030	Total
Eagles LS Rehabilitation - Construction		$ 5,000,000					$ 5,000,000
Eagles LS Rehabilitation - CES/RPR		$ 480,000					$ 480,000
Valley Downs - Design		$ 900,000					$ 900,000
Valley Downs - Construction		$ 6,000,000					$ 6,000,000
Valley Downs - CES/RPR		$ 576,000					$ 576,000
							$ -
Yearly Total		$ 12,956,000	$ -	$ -	$ -	$ -	$ 12,956,000

SRF Bonds	Project #	2026	2027	2028	2029	2030	Total
Kansas/57 - Construction		$ 4,000,000					$ 4,000,000
Kansas/57 - Easements		$ 25,000					$ 25,000
Kansas/57 - CES/RPR		$ 384,000					$ 384,000
Bee Slough Covering Project - Design		$ 5,600,000					$ 5,600,000
Bee Slough Covering Project - Construction		$ 34,000,000	$ 56,000,000				$ 90,000,000
Bee Slough Covering Project - CES/RPR		$ 3,264,000	$ 5,376,000				$ 8,640,000
Cass Adams PS Project				$ 17,080,000			$ 17,080,000
SEP 026/Read Project				$ 880,000			$ 880,000
SSRMP - Lloyd Basin E-9 Rehab					$ 2,910,000		$ 2,910,000
SSRMP - Lincoln Ave Capacity					$ 4,810,000		$ 4,810,000
SSRMP - Lloyd Trunk Project						$ 9,080,000	$ 9,080,000
SSRMP - SSS Rehab #1 Project					$ 2,050,000		$ 2,050,000
SSRMP - SW Basin Rehab (W-12)					$ 4,210,000		$ 4,210,000
SSRMP Northpark, W-8, Pump Station - Construction						$ 4,580,680	$ 4,580,680
Baker LS Design						$ 3,476,369	$ 3,476,369
Baker LS Construction						$ 63,497,276	$ 63,497,276
Baker LS CES/RPR						$ 4,775,537	$ 4,775,537
Carpenter Creek - Construction						$ 60,000,000	$ 60,000,000
Carpenter Creek - Design						$ 9,000,000	$ 9,000,000
Carpenter Creek - CES						$ 4,000,000	$ 4,000,000
Diamond Separation Phase I & II - Construction					$ 12,060,748		$ 12,060,748
Diamond Separation Phase I & II - Design				$ 1,497,374			$ 1,497,374
Diamond Separation Phase I & II - CES/RPR					$ 1,357,220		$ 1,357,220
Diamond Separation Phase III & IV - Construction						$ 16,939,869	$ 16,939,869
Diamond Separation Phase III & IV - Design					$ 2,103,130		$ 2,103,130
Diamond Separation Phase III & IV - CES/RPR						$ 1,906,277	$ 1,906,277
Wansford Yard Phase II - Construction						$ 45,000,000	$ 45,000,000
Wansford Yard Phase II - CES/RPR						$ 5,000,000	$ 5,000,000
Wansford Yard Phase III - Construction						$ 5,000,000	$ 5,000,000
Wansford Yard Phase III - Design						$ 496,080	$ 496,080
Wansford Yard Phase III - CES/RPR						$ 330,720	$ 330,720
							$ -
Yearly Total		$ 42,864,000	$ 61,376,000	$ 19,457,374	$ 29,501,098	$ 233,082,808	$ 386,281,280

WASTEWATER CAPITAL PLAN - 5 YEAR

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62030101-442005 UTILITIES INFRASTRUCTURE	2026	2027	2028	2029	2030	Total
MISC ITEMS	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000
						$ -
62030101-442005 UTILITIES INFRASTRUCTURE TOTAL:	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000

62030101-443001 UTILITIES PLANT IMPROVEMENT	Project #	2026	2027	2028	2029	2030	Total
IOCP Program Management		$ 625,000	$ 675,000	$ 700,000	$ 725,000	$ 750,000	$ 3,475,000
East WWTP Solar Project - Design/Construction/CES		$ 2,450,000					$ 2,450,000
KEB Tree Mitigation		$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
Plant Improvements - AMP Based		$ -	$ 1,000,000	$ 2,300,000	$ 2,000,000	$ 2,000,000	$ 7,300,000
Pump Rebuild & Replace		$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000
Nitrogen Pilot Plant - construction		$ 1,000,000					$ 1,000,000
West WWTP Primary Channel Aeration - Design		$ 96,000					$ 96,000
West WWTP Primary Channel Aeration - Construction			$ 1,500,000				$ 1,500,000
West WWTP Primary Channel Aeration - CES/RPR			$ 144,000				$ 144,000
UV Replacment for East and West WWTP		$ 100,000	$ 125,000	$ 125,000	$ 150,000	$ 150,000	$ 650,000
62030101-443001 UTILITIES PLANT IMPROVEMENT TOTAL:		$ 4,621,000	$ 3,794,000	$ 3,475,000	$ 3,225,000	$ 3,250,000	$ 18,365,000

62030101-444002 COLLECTION SYSTEM REPLACEMENT	Project #	2026	2027	2028	2029	2030	Total
Point Repair/CMOM Repair		$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 5,000,000
Emergency Sewer Repair		$ 1,150,000	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 5,950,000
Large Diameter Joint Repair Projects - (AMP)			$ 5,700,000	$ 5,700,000	$ 5,700,000	$ 5,700,000	$ 22,800,000
Ohio Street CSO Rehabilitation - Design							$ -
Ohio Street CSO Rehabilitation - Construction		$ 2,438,000					$ 2,438,000
Ohio Street CSO Rehabilitation - CES/RPR		$ 243,800					$ 243,800
Ohio Street CSO Rehabilitation - Easements		$ 20,000					$ 20,000
SSRMP Lincoln Avenue Capacity - Design							$ -
SSRMP Lincoln Avenue Capacity - Constuction		$ 2,711,000					$ 2,711,000
SSRMP Lincoln Avenue Capacity - CES/RPR		$ 271,100					$ 271,100
SSRMP NW Basin, West Terrace Pump Station - Design							$ -
SSRMP Northpark, W-8, Longfield to Pigeon Creek - Design							$ -
SSRMP Northpark, W-8, Longfield to Pigeon Creek - Construction							$ -
SSRMP Northpark, W-8, Longfield to Pigeon Creek - CES/RPR							$ -
SSRMP Northpark, W-8, Longfield to Pigeon Creek - PCM							$ -
SSRMP NW Basin West Terrace Pump Station - Design							$ -
							$ -
62030101-444002 COLLECTION SYSTEM REPLACEMENT TOTAL:		$ 7,833,900	$ 7,900,000	$ 7,900,000	$ 7,900,000	$ 7,900,000	$ 39,433,900

62030101-444055 LAB IMPROVEMENTS	2026	2027	2028	2029	2030	Total
Misc Lab Equipment	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
						$ -
62030101-444055 LAB IMPROVEMENTS TOTAL:	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000

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62030101-444064 COLLECTION SYSTEM LINING	2026	2027	2028	2029	2030	Total
Small & Large Diameter Lining	$ -	$ 600,000	$ 100,000	$ 300,000	$ 1,000,000	$ 2,000,000
SSRMP Allen's Lane North (Skylane) Rehabilitation - Design		$ 11,492				$ 11,492
SSRMP Allen's Lane North (Skylane) Rehabilitation - Construction			$ 114,915			$ 114,915
SSRMP Allen's Lane North (Skylane) Rehabilitation - CES/RPR			$ 11,492			$ 11,492
SSRMP Covert Rehabilitation - Design			$ 195,958			$ 195,958
SSRMP Covert Rehabilitation - Construction				$ 1,959,582		$ 1,959,582
SSRMP Covert Rehabilitation - CES/RPR				$ 195,958		$ 195,958
SSRMP Millersburg/US HWY 41 Rehabilitation - Design		$ 16,577				$ 16,577
SSRMP Millersburg/US HWY 41 Rehabilitation - Construction			$ 165,773			$ 165,773
SSRMP Millersburg/US HWY 41 Rehabilitation - CES/RPR			$ 16,577			$ 16,577
SSRMP Riverside-Vann Rehabilitation - Design		$ 25,473				$ 25,473
SSRMP Riverside-Vann Rehabilitation - Construction			$ 254,734			$ 254,734
SSRMP Riverside-Vann Rehabilitation - CES/RPR			$ 25,473			$ 25,473
SSRMP E-9 (Lloyd) Basin Rehabilitation - Design	$ 171,354					$ 171,354
SSRMP E-9 (Lloyd) Basin Rehabilitation - Construction	$ 959,765	$ 1,713,538				$ 2,673,303
SSRMP E-9 (Lloyd) Basin Rehabilitation - CES/RPR	$ 95,977	$ 171,354				$ 267,330
SSRMP E-11 (Bergdolt) Basin Rehabilitation - Design (In-House)						$ -
SSRMP E-11 (Bergdolt) Basin Rehabilitation - Construction						$ -
SSRMP E-11 (Bergdolt) Basin Rehabilitation- CES/RPR						$ -
SSRMP E-11 (Bergdolt) Basin Rehabilitation - PCM	$ 180,000					$ 180,000
SSRMP W-12 (SW) Basin Rehabilitation - Design						$ -
SSRMP W-12 (SW) Basin Rehabilitation - Construction	$ 386,190					$ 386,190
SSRMP W-12 (SW) Basin Rehabilitation - CES/RPR	$ 38,619					$ 38,619
SSRMP W-13 (NW) Basin Rehabilitation - Design						$ -
SSRMP W-13 (NW) Basin Rehabilitation - Construction	$ 567,339					$ 567,339
SSRMP W-13 (NW) Basin Rehabilitation - CES/RPR	$ 56,734					$ 56,734
SSRMP SSS Rehabilitation Projects			$ 1,619,000		$ 1,619,000	$ 3,238,000
						$ -
62030101-444064 COLLECTION SYSTEM LINING TOTAL:	$ 2,455,977	$ 2,538,434	$ 2,503,922	$ 2,455,540	$ 2,619,000	$ 12,572,874

62030101-445003 HEAVY EQUIPMENT	Project #	2026	2027	2028	2029	2030	Total
Backhoe Replacement		$ 130,000	$ 130,000	$ 130,000	$ 130,000	$ 130,000	$ 650,000
Dump Truck Replacement		$ -	$ 149,000	$ 149,000	$ 149,000	$ 149,000	$ 596,000
Vac Truck Replacement		$ 400,000	$ 450,000	$ 450,000	$ 450,000	$ 400,000	$ 2,150,000
Mini-Excavator		$ -	$ -	$ -	$ 170,000	$ -	$ 170,000
							$ -
62030101-445003 HEAVY EQUIPMENT TOTAL:		$ 530,000	$ 729,000	$ 729,000	$ 899,000	$ 679,000	$ 3,566,000

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62030101-445004 AUXILIARY EQUIPMENT	Project #	2026	2027	2028	2029	2030	Total
2150 Flow Module		$ -	$ 48,540	$ -	$ -	$ 48,540	$ 97,080
2160 Laser Flow Module		$ -	$ 31,000	$ -	$ -	$ 31,000	$ 62,000
2191 Battery Module		$ -	$ 8,430	$ -	$ -	$ 8,430	$ 16,860
Accupoint Locator		$ -	$ -	$ -	$ -	$ -	$ -
CCTV Cube		$ -	$ -	$ -	$ -	$ -	$ -
CCTV Truck		$ 400,000	$ -	$ 400,000	$ 400,000	$ 400,000	$ 1,600,000
Compact Pipe Ranger		$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 150,000
Flusher Nozzles		$ -	$ 75,000	$ -	$ -	$ -	$ 75,000
Gravey Atlas ATV		$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
Lab Equipment - Will move to 62030101-444055		$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000
Mplus+ XL		$ -		$ -	$ -	$ -	$ -
OZ3 w/ Sonde		$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 150,000
Rain Guages		$ -	$ 15,000	$ -	$ -	$ -	$ 15,000
SL-RAT		$ -	$ 33,000	$ 36,000	$ 36,000	$ 36,000	$ 141,000
							$ -
62030101-445004 AUXILIARY EQUIPMENT TOTAL:		$ 480,000	$ 310,970	$ 516,000	$ 516,000	$ 603,970	$ 2,426,940

62030101-445011 UTILITIES FURNITURE & FIXTURES	2026	2027	2028	2029	2030	Total
Misc	$ 20,000	$ 21,000	$ 22,000	$ 23,000	$ 24,000	$ 110,000
						$ -
62030101-445011 UTILITIES FURNITURE & FIXTURES TOTAL:	$ 20,000	$ 21,000	$ 22,000	$ 23,000	$ 24,000	$ 110,000

62030101-445052 STATION EQUIPMENT	Project #	2026	2027	2028	2029	2030	Total
Lift Station Pump Replacement		$ 230,000	$ 230,000	$ 230,000	$ 230,000	$ 230,000	$ 1,150,000
Lift Station Rehab Projects - Design (AMP)		$ -	$ 240,000	$ 264,000	$ 312,000	$ 240,000	$ 1,056,000
Lift Station Rehab Projects - Construction (AMP)			$ 2,000,000	$ 2,200,000	$ 2,600,000	$ 2,000,000	$ 8,800,000
Lift Station Rehab Projects - CES/RPR (AMP)			$ 192,000	$ 211,200	$ 249,600	$ 192,000	$ 844,800
Burkhardt Crossing - Construction		$ 1,765,593					$ 1,765,593
Burkhardt Crossing - CES/RPR		$ 169,497					$ 169,497
Blossom Lane LS Rehab - Design							$ -
Blossom Lane LS Rehab - Construction		$ 424,440					$ 424,440
Blossom Lane LS Rehab - CES/RPR		$ 42,444					$ 42,444
Blossom Lane LS Rehab - Easements							$ -
Eastland Mall LS Rehabilitation - Design							$ -
Eastland Mall LS Rehabilitation - Construction		$ 497,000					$ 497,000
Eastland Mall LS Rehabilitation - CES/RPR		$ 49,700					$ 49,700
Eastland Mall LS Rehabilitation - Easements							$ -
First Avenue LS Rehabilitation - Design			$ 50,040				$ 50,040
First Avenue LS Rehabilitation - Construction			$ 333,600				$ 333,600
First Avenue LS Rehabilitation - CES/RPR			$ 33,360				$ 33,360
GRR and Pollack LS Rehabilitation - Design				$ 53,880			$ 53,880
GRR and Pollack LS Rehabilitation - Construction				$ 359,200			$ 359,200
GRR and Pollack LS Rehabilitation - CES/RPR				$ 35,920			$ 35,920
Keystone LS Rehabilitation - Design		$ 112,500					$ 112,500

WASTEWATER CAPITAL PLAN - 5 YEAR

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Keystone LS Rehabilitation - Easements	$ 20,000					$ 20,000
Keystone LS Rehabilitation - Construction		$ 750,000				$ 750,000
Keystone LS Rehabilitation -CES/RPR		$ 75,000				$ 75,000
Key West Rehabilitation (In-Lieu of Elim project)			$ 935,000			$ 935,000
LS and CSO Communications Upgrade				$ 1,205,000		$ 1,205,000
Metro LS Rehabilitation - Design						$ -
Metro LS Rehabilitation - Construction						$ -
Metro LS Rehabilitation - CES/RPR						$ -
Roselawn LS Rehabilitation - Design	$ 75,000					$ 75,000
Roselawn LS Rehabilitation - Construction		$ 500,000				$ 500,000
Roselawn LS Rehabilitation - CES/RPR		$ 50,000				$ 50,000
Roselawn LS Rehabilitation - Easements	$ 20,000					$ 20,000
SSRMP E-11 Weinbach LS Operation (Muffin Monster) Update - Design	$ 52,500					$ 52,500
SSRMP E-11 Weinbach LS Operation (Muffin Monster) Update - Construction	$ 350,000					$ 350,000
Tall Timbers LS Elimination - Design					$ 242,880	$ 242,880
Tall Timbers LS Elimination - Construction					$ 1,619,200	$ 1,619,200
Tall Timbers LS Elimination - CES					$ 161,920	$ 161,920
Willow Creek LS Rehabilitation - Design			$ 33,120			$ 33,120
Willow Creek LS Rehabilitation - Construction			$ 220,800			$ 220,800
Willow Creek LS Rehabilitation - CES/RPR			$ 22,080			$ 22,080
						$ -
62030101-445052 STATION EQUIPMENT TOTAL:	$ 3,808,674	$ 4,454,000	$ 4,565,200	$ 4,596,600	$ 4,686,000	$ 22,110,474

62030101-445053 STATION BUILDING	2026	2027	2028	2029	2030	Total
Misc						$ -
						$ -
62030101-445053 STATION BUILDING TOTAL:	$ -	$ -	$ -	$ -	$ -	$ -

BOND TOTAL:	**$ 55,820,000**	**$ 61,376,000**	**$ 19,457,374**	**$ 29,501,098**	**$ 233,082,808**	**$ 399,237,280**
FUND6203 TOTAL:	**$ 19,999,551**	**$ 19,997,404**	**$ 19,961,122**	**$ 19,865,140**	**$ 20,011,970**	**$ 99,835,188**
GRAND TOTAL:	**$ 75,819,551**	**$ 81,373,404**	**$ 39,418,496**	**$ 49,366,238**	**$ 253,094,778**	**$ 499,072,468**

PASSED PERMANENT RECORD

RESOLUTION C-2025-06

INTRODUCING: **Ben Trockman**
Paul Green
Mary Allen

A Resolution of the Common Council of the City of Evansville Establishing Financial Management Policies for the City of Evansville and its Component Units.

WHEREAS, The Common Council of the City of Evansville is resolved to adopt best practices in the prudent exercise of its oversight responsibilities; and

WHEREAS, comprehensive financial policies promote sound budget practices that sustain current program funding and provide financial stability for long-term planning, as well as ensure accurate financial reporting; and

WHEREAS, financial management policies provide guidelines for managing and assisting the City in complying with established public management best practices, while ensuring compliance with federal, state, and local laws and reporting requirements; and

WHEREAS, financial management policies establish a framework for planning and decision-making to meet the City's goal of maintaining an adequate financial base to sustain the desired level of service citizens have dome to know and expect;

NOW, THEREFORE, BE IT RESOLVED, that the Common Council of the City of Evansville, Indiana hereby adopts the following financial management policies

FINANCIAL MANAGEMENT POLICIES

Purpose

This set of financial management policies (collectively, "Policies") is to provide written guidelines for City of Evansville, Indiana ("City") to assist with ensuring fiscal management and oversight. The Mayor as its executive ("Mayor"), the Controller as its fiscal officer ("Controller"), the Finance Chairperson of the Common Council ("Council") as a representative from its fiscal and legislative body, and the Deputy Controller will oversee the implementation of the Policies (collectively, "Management Team") and will utilize them as the City considers:

FILED
FEB 03 2025
Jana Windhorst
City Clerk

I. Annual Budgeting and Long-Term Financial Planning;
II. Transparency of the City's Financial Information;
III. Debt Management; and
IV. Reserve and Liquidity Targets and Goals

The Policies combine various City financial practices into one document. These Policies are a tool to assist the City with meeting its immediate and long-term service financial objectives. The individual policies contained herein serve as guidelines for both financial planning and internal financial management of the City. The Policies will be reviewed annually in conjunction with the preparation of the City's budget no later than June 30; however, the Policies will be updated on an as needed basis.

Objectives

In order to achieve its purpose, the Policies have the following objectives for the City's fiscal performance:

- To guide the City's Management Team in policy decisions;
- To set forth operating principles minimizing the cost of government and financial risk;
- To maintain appropriate financial capacity for present and future needs;
- To promote sound financial management by providing accurate and timely information on the City's financial condition; and
- To protect and enhance the City's credit rating and provide for adequate resources to meet the provisions of the City's debt obligations.

I. ANNUAL BUDGETING AND LONG-TERM FINANCIAL PLANNING POLICY

Purpose

The purpose of this annual budgeting and long-term financial planning policy ("Budget Policy") is to show the financial stability of the City and to signal to the market, local constituents, investors and rating agencies that the City:

- Will develop budgets based on realistic expectations for revenues and expenditures;
- Is able to adapt its budget to meet changes to its financial position resulting from revenue changes or unforeseen expenditures; and
- Has a solid fiscal plan in place which considers historic financial reports and forecasts the capital budgets three fiscal years ahead.

To achieve this goal, the City adopts this Budget Policy which is further explained in Subsections I (a)-(c) herein.

The Budget Policy is focused upon maintaining a balanced budget during the current fiscal year and planning to ensure balanced budgets in future years. A balanced budget is achieved when the appropriations from each fund for the fiscal year do not exceed the resources available to that fund for the year. The City may determine that all or a portion of the beginning balance/reserves in a fund may be appropriated but should strive to avoid using reserves to support ongoing expenses.

a) Revenue and Expenditures Forecasting and Budgeting

Annually, a historic trend analysis will be performed for both revenues and expenditures of the City. The Controller's Office will use the last three fiscal years and the year-to-date recorded totals as the base period from which the revenue and expenditure projections for the current and following year will be developed.

When developing and evaluating forecasts for revenues, the following factors will be considered:

- Any forecast changes in net assessed valuation of the real and personal property within the City that would have a material impact on the tax base in a positive or negative manner;
- Any projected changes in the collection of property tax revenue, including circuit breaker tax credit impacts, tax appeals and other legislative changes;
- Any forecasted changes in income tax revenues, casino revenues, Motor Vehicle Highway (MVH), local road and streets, wheel tax and all other revenues of the City, which are projected to have a material positive or negative impact on the City;
- Any new sources of revenue for the City, including additional fees and charges;
- Whether revenues are a one-time occurrence or forecasted to be reoccurring revenue streams; and
- Any new or proposed state or federal legislation which may have an impact on the revenues of the City.

When developing and evaluating forecasts for expenditures, the following factors will be considered:

- Whether current expenditures are expected to increase, decrease or remain constant on a line-by-line item basis;
- Whether new expenditures are anticipated on a line-by-line item basis;
- Whether there are state or federal legislative changes or mandates that will result in changes to overall expenditures;
- The current status of any contractual agreements that the City has in place and whether the City may see an increase or decrease in expenses under any new contracts;
- Any identified equipment needs for the upcoming year and whether these expenses, in whole or in part, will be paid for from funds on hand and need to be incorporated;
- Any capital projects that have been identified for completion for the upcoming year and whether these projects will be paid, in whole or in part, from funds on hand and need to be incorporated; and
- Any significant changes to personnel or benefits.

All revenue and expense forecasts will be estimated conservatively based on what the Management Team, with input from department heads, service providers and vendors, reasonably foresees at the time the budget is being developed. During the budgeting process, the Controller's Office shall consult with each department head for the department head's budget requests, including any ongoing expenditures and capital needs during the upcoming year as well as any major foreseeable planned expenditures for an

additional two years. Budget requests will be submitted to the Controller's Office, subject to internal review, and incorporated into the budget.

b) Long Term Planning

The Controller's Office shall utilize the revenue and expense forecasts which are developed through the budgeting process to forecast the City's budget for the main operating funds and to also plan for capital projects for an additional three years. In addition to the budgeting process, the Controller's Office shall evaluate the revenue and expenditure projections for the extended period annually, incorporating any additional information that would make the revenue and expenditure projections more accurate.

The Controller's Office will consult with its financial advisors to address any budgetary issues that are foreseeable for the City. The City will adjust its budget to maintain a funded budget and Reserve Target Level set forth in the Reserve Policy in Section IV.

The Controller's Office will consult with its financial advisors, the Department of Local Government Finance ("DLGF"), Accelerate Indiana Municipalities ("AIM") and other associations to keep abreast of other trends or legislative changes that may impact the City.

c) Budget Amendments and Updates

When the Controller's Office conducts annual revenue and expenditure projections for the extended period, the Controller's Office shall determine whether any budgetary adjustments are necessary for the current fiscal year. If the Controller's Office becomes aware of a budget deviation, the Controller shall develop a recommendation for the Management Team to address necessary intra-year revenue and expenditure needs and will seek any necessary approvals from the Council and, if required, the Department of Local Government Finance to make the necessary budgetary adjustments.

II. Transparency of the City's Financial Information

On a monthly basis, the Controller will provide to the Council a fund report which shows the most current end of month budget to actual revenue and expenditure comparison. An investment report will also be provided on an annual basis for any City funds as shown in a monthly financial report provided to the Council.

Annual financial statements of the City and additional required financial reporting are available on the City-County website and are also provided via the Indiana Gateway system ("Gateway"). The Indiana State Board of Accounts completes an annual Financial Statement and Federal Single Audit Report and Supplemental Compliance Report, which are posted online in the State Board of Accounts Audit Database. All financial decisions of the Council shall be made at public meetings in accordance with Indiana Code 5-14-1.5. Financial statements will be prepared in accordance with Generally Accepted Accounting Principles (GAAP).

All ordinances and resolutions, when in final form, are public documents available to any member of the public under Indiana law.

All debt of the City is posted on Gateway and affirmed annually by the Controller. The City will provide any necessary documentation onto Gateway. The City shall provide its annual financial report for public review through the Gateway system.

The City will also meet its obligations to provide certain financial information related to its continuing disclosure undertakings and posting this information on the Municipal Securities Rulemaking Board's Electronic Municipal Market Access ("EMMA") website as required under agreements executed in connection with certain bond issues and its Disclosure Operating Procedures, which are followed by the Controller's office.

III. DEBT MANAGEMENT POLICY

a) Purpose

The purpose of this debt policy ("Debt Policy") is to provide written guidelines for the Management Team, as the City evaluates the issuance of and management of, current and future debt. The Debt Policy will help demonstrate to rating agencies and capital markets that the City plans to evaluate most cost-effective means to finance its capital needs while limiting exposure to risks for the City.

The City has considered criteria for debt policies by reviewing guidance from the Government Financial Officers Association ("GFOA") and rating criteria related to financial management practices from rating agencies when preparing this Debt Policy. The City recognizes that while the issuance of debt is often an appropriate method to finance capital projects and major equipment acquisitions, that such issuance must be monitored to preserve the City's credit strength and provide flexibility and liquidity for the City's future capital needs.

b) Overview

The Controller's Office and its municipal advisors will provide future recommendations to the Council for debt financings that consider the guidelines set forth in this Debt Policy.

This Debt Policy is inclusive of only debt which will be supported by (a) ad valorem property taxes, local income taxes, tax increment, casino revenues and other miscellaneous revenues; and (b) bonds payable from lease rentals which are payable from the revenues listed in (a) (collectively, "Included Debt"). Debt which are payable from enterprise revenues such as city utility revenues are excluded from this Debt Policy and are governed by separate policies.

The Controller's Office has and will continue to work with its municipal advisors to identify ways to issue debt in a manner that will minimize the impact on local taxpayers.

c) General Guidelines

Long-term borrowing will not be used to finance current operating expenditures, as required by Indiana law. Capital lease obligations, or other debt instruments may be used as a method of borrowing to finance vehicles, computers, other specialized types of equipment or other capital improvements.

The City shall observe state constitutional and statutory restrictions applicable to any Included Debt the City issues. The City shall not be subject to any additional local debt limitation, but as a policy goal, the City will maintain its Included Debt at a level not to exceed:

1. three percent (3%) of the gross assessed valuation of the City;
2. net tax-supported direct debt per capita will not exceed $2,500;
3. debt service as a percent of Total Governmental Funds Expenditures (as defined below) will not exceed 15% of the City's Total Governmental Funds Expenditures (as defined below); and
4. net direct debt (excluding debt which is payable only from tax increment revenues) as a percent of Total Governmental Funds Revenue (excluding tax increment revenues) will be less than 150%.

Total Governmental Funds Expenditures shall include all operating expenditures of the City, but excludes one-time expenditures. Total Governmental Funds Revenues shall include all operating revenues of the City, but excludes one-time revenues. The calculation for Section C) 3. above will not include any bonds issued which are payable exclusively from tax increment issued to provide funding for economic development projects, or bonds which have been refunded in whole or in part.

The Management Team, with direct oversight from the Controller, will work to maintain the above referenced thresholds in this Part C, and any changes to this Debt Policy goal will be presented to and approved by the Council.

d) Procedures for Issuance of Debt

All debt must be formally authorized by the Council in accordance with applicable local and state laws.

Prior to the issuance of the bonds, the Controller's Office will evaluate, with assistance from its municipal advisors and legal counsel, the various financing options available at that time to issue debt. When evaluating financing options, the Controller's Office shall consider current interest rates available, the necessary timing to obtain the funding in relationship to when the projects to be financed need to be completed and estimated costs of issuance. No swaps will be considered unless a swap policy is adopted, and generally fixed rate debt will be preferable to variable rate debt.

e) Refunding Bonds

Periodically, a review of the City's outstanding debt will be undertaken by the City's Controller's Office, with assistance from its municipal advisors and legal counsel, to determine potential refunding opportunities.

When evaluating whether to refund outstanding debt, the City's municipal advisors shall determine when it is in the City's financial or economic interest to do so and shall make recommendations to the Management Team. Upon approval by the Management Team, any refunding recommendation will be brought before the Council for approval. Refundings may be negotiated or competitively sold to underwriters, sophisticated investors, or privately-placed. Such a refunding will be limited to:

- restructuring to meet unanticipated revenue expectations;
- achieve cost savings if such costs savings are targeted to be a minimum two percent (2%) savings or where there are significant present value savings for the City and the interest rate environment is forecasted to increase;
- release reserve funds;
- remove unduly restrictive bond covenants; or
- any other reason that is deemed in the best interest of the City, as determined by the Controller's Office during the authorization process for the bond issue with the advice of its municipal advisor and bond counsel.

f) Ratings

In connection with a bond financing, the Mayor and Controller, with the advice of the City's municipal advisors, shall evaluate whether there is a benefit to have one or more ratings assigned to the bond issue. When making this assessment, the Controller, with the assistance of its municipal advisors, shall determine whether the estimated cost of securing the rating or ratings is likely to result in an estimated reduction in the total interest cost. Should the City proceed with the rating, the estimated reduction in interest cost should exceed the estimated costs to secure the rating.

Additionally, the Mayor and Controller, with the assistance of its municipal advisors, shall respond to any inquiries from the rating agencies after the debt has been issued to provide the rating agencies with accurate and timely information that is relevant to the financial position of the City.

g) Credit Enhancement

The City will consider the use of credit enhancements on a case-by-case basis, evaluating the anticipated economic benefit to the ability to market the bonds with a credit enhancement versus policy cost for each case. Only when clearly demonstrable savings can be shown, will an enhancement, such as insurance, be considered. Surety policies, which meet the requirements of an authorizing instrument for the debt service reserve requirement, may be acquired to meet any debt service reserve requirement.

The Controller, with the advice of its municipal advisor, will solicit quotes from multiple insurance providers when soliciting pricing for bond insurance, evaluating various proposals based on the overall monetary savings offered under the submitted proposal in both insurance premiums and total borrowing costs of the City in connection with the financing. Consideration may also be given to the fiscal strength and credit ratings of the insurance provider as well as the need to diversify the City's credit enhancement providers.

h) Debt Structure

The City will establish all terms and conditions relating to the issuance of debt and will invest all debt proceeds pursuant to the terms of its investment policy and in compliance with all applicable city, state and federal laws.

All capital improvements financed through the issuance of debt will be financed for a period, in general, not to exceed the useful economic life of the improvements and in consideration of the ability of the City to absorb such additional debt service expense. Other considerations when determining the term of debt shall include, but not be limited to, conditions in the capital markets and the availability of adequate revenue streams to finance the debt in accordance with all applicable law.

In general, long term debt with maturities greater than 20 years should include a call feature no later than ten (10) years from the date of delivery of the bonds, and the City may often include a shorter call feature, based upon market conditions and the advice of its municipal advisor if it determines that it is in the City's best interest.

i) Investment of Bond Proceeds

The City shall comply with all applicable federal, state, and restrictions under its authorizing instrument, regarding the use and investment of bond proceeds. This compliance includes following any restrictions on the types of investment securities allowed, restrictions on the allowable yield of invested funds as well as restrictions on the time period over which some bond proceeds may be invested. The Controller's Office will direct the investment of bond proceeds in accordance with the permitted investments for each particular bond issue.

j) Continuing Disclosure

The City through its Controller's office will comply when applicable with Rule 15c2-12 of the Securities and Exchange Commission ("Rule") by filing an annual report and annual financial information with the Municipal Securities Rulemaking Board's EMMA website. The City will also provide timely notice within ten (10) business days of the occurrence of any material events as required by the Rule and any continuing undertaking requirements for outstanding debt. The Controller may enter into agreements with continuing disclosure service providers to assist the City with implementing procedures and complying with the requirements of the Rule.

k) Arbitrage Compliance

The City shall comply with all arbitrage rebate requirements as established by the Internal Revenue Service, and the Controller, with the assistance of its financial advisor, shall establish a system of record keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. This effort shall include tracking project expenditures financed with bond proceeds, tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the City's outstanding tax-exempt debt issues. The City may enter into agreements with arbitrage service providers to assist the City with complying with arbitrage regulations.

IV. Reserve and Liquidity Targets and Goals Policy

a) Purpose

This Reserve Policy ("Reserve Policy") sets forth the objectives and parameters for the management of public funds of the City and to improve the financial stability of the City and maintain the liquidity of the City funds to provide an adequate cushion against unexpected temporary revenue shortfalls or unpredicted one-time expenditures. It is also the intent that this Reserve Policy will signal to credit rating agencies, investors and the capital markets that the City has sufficient reserves and access to capital to meet the City's current and future needs.

The Reserve Policy is designed to provide strategic guidance to the Management Team and those responsible for its current and future health. The Management Team, with advice from its financial advisors, will manage funds of the City in accordance with this Reserve Policy.

b) Reserve Levels

A key attribute to a financially stable government is establishing adequate reserves as measured by available fund balances. For purposes of this Reserve Policy, available fund balance shall be defined as the annual dollar amount of available reserves the City has in its operating and reserve funds at fiscal year-end ("Available Fund Balance").

When assessing the Available Fund Balance for the City, the City shall consider the General Fund, Casino Fund and Rainy Day Fund ("Combined Operating Funds"). The City will maintain a combined minimum budgetary fund balance for the Combined Operating Funds equivalent of twenty percent (20%) to twenty-five percent (25%) of the expenditures paid from the Combined Operating Funds for the most recent full fiscal year ("Reserve Target Level"). The Controller will measure its compliance as of the prior year ended December 31 of each year with this Reserve Policy by June 30, or as soon as practical after final year-end account balances become available. For the purposes of this Reserve Policy, current year's actual operating expenses will exclude significant capital outlays and non-recurring items as identified by the Controller's Office.

If the Reserve Target Level is not met or is likely to not be met at some point within a five-year time horizon, then during the annual budget process, account balances and reserve levels will be provided to the Mayor. If the reserve level is below the minimum Reserve Target Level established by this Reserve Policy as of June 30 of any current year, a plan to replenish the reserve to the Reserve Target Level will be established based on the requirements outlined in this Reserve Policy.

c) Establishing and Maintaining Reserve Target Levels

In order to provide liquidity adequate to meet the needs and demands of providing government services, Reserve Target Level will be maintained and managed through a method to minimize the need to borrow in the event of unforeseen financial challenges, including changes in revenue streams and expenses and weathering significant economic downturns. The Reserve Target Level will generally be funded by excess revenues over expenses or one-time revenues.

It is the intent of the Reserve Policy to limit use of reserves to address unanticipated, non-recurring needs. Reserves shall not normally be applied to recurring annual operating expenses. Reserves may, however, be used to allow time for the City to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

In the event that reserves are used resulting in a balance below the Reserve Target Level, a plan will be developed and included in the formulation of the three-year forecast presented during the annual budget process. Should the Reserve Target Level exceed the minimum balance requirements at the end of a fiscal year, any excess revenues may be used in the following ways, including:

- Fund accrued liabilities, including but not limited to, debt service, pension, and other post-employment benefits as directed and pursuant to any financial plan of the City and the annual budget resolution. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
- Appropriated to lower the amount of bonds or contributions needed to fund capital projects;
- One-time expenses that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
- Start-up expenses for new programs, provided that such action is approved by the Council and is considered in the context of multi-year projections of revenue and expenses.

d) Liquidity

This Reserve Policy sets forth the minimum risk management measures that the City must implement to ensure its current and future liquidity position is managed in a prudent manner. Liquidity is the amount of cash and the ease of converting assets to cash with minimum loss of the value of the asset to meet financial obligations of the City. The marketability or ability to buy or sell an asset without incurring

significant losses to access the funds determines the liquidity and availability of the asset. Adequate liquidity shall be evaluated by the Management Team to ensure that the City is able to meet foreseeable and unforeseeable financial obligations. This Reserve Policy is implemented to provide guidance on the minimum liquidity level that the City must maintain to comply with required state and local laws.

There are various tools to help manage cash flow and ease a cash crunch. The three most prominent are:

- using a government's reserves;
- interfund borrowing; and
- borrowing funds externally, as permitted by state law.

Use of reserves shall be handled as outlined above within Section IV a-c of this Reserve Policy.

Key Considerations for Interfund Borrowing

Interfund borrowing may be used for non-restricted funds of the City, but only to the extent allowed by state and local law. The following are prudent considerations:

- Confirm that interfund borrowing is allowed in the government's code or statutes and review for any limitations or restrictions;
- Document each interfund loan along with a repayment schedule;
- Place a term limit on the loan; and
- Maintain appropriate accounting records that reflect the balances of loans in every fund affected by the transaction.

Key Considerations for Minimum Required Liquidity

The following constitutes key elements to consider when determining whether the City has adequate liquidity:

- An evaluation of all commitments resulting from liabilities related to employees' rights and benefits, including post-employment benefits, accrued paid time off and insurance;
- Reserve Target Level is evaluated as outlined in this Reserve Policy;
- Ability to repay outstanding debt obligations, including bonds, lease rental payments and other financial commitments to repay debt; and
- A level of cash available for the normal operational expenditure must be held in cash to ensure that the City will be able to withstand fluctuations in monthly revenues/expenditures, to enable the City to be able to timely meet its financial obligations. No less than twenty percent (20%) of the General Fund should be available in cash.

The Controller, with the assistance of its financial advisors and its investment advisors, shall evaluate the City's liquidity on an annual basis.

e) Periodic Review of the Target

At a minimum annually during the budget process, the Management Team, with the advice of City's financial advisors, shall review the current fund balances and the projections for the upcoming fiscal year to ensure they are appropriate given the economic and financial risk factors of the City at that time. The City maintains the right to modify this Reserve and Liquidity Policy and may make exceptions to any of its guidelines, including the Reserve Level Target, at any time to the extent that the management of the reserves and liquidity achieves the goals of the City.

V. Miscellaneous

The Policies outlined herein are intended to provide general direction and sound financial guidelines concerning the financial management of the City. The City maintains the right to modify these Policies and may make exceptions to any guidelines, at any time, to achieve the City's goals and as long as such exceptions or changes are consistent with any state and federal law and rules and regulations then in effect, and the Management Team, with any necessary Council approvals, determines it is in its best interest to modify these Policies or make an exception.

PASSED BY the Common Council of the City of Evansville, Indiana on the 10th day of February, 2025 on said day signed by the President of the Common Council and attested by the City Clerk.

Ben Trockman, President of the Common Council

ATTEST: Laura Windhorst
Laura Windhorst, City Clerk

Presented by me, the undersigned City Clerk of the City of Evansville, Indiana, to the Mayor of said city, this 11th day of February, 2025, for her consideration and action thereon.

Laura Windhorst
Laura Windhorst, City Clerk
City of Evansville, Indiana

Mosby	✓	**Allen**	✓
Heronemus	✓	**Green**	✓
Carothers	✓	**Johnson**	✓
Koehler Lindsey	✓	**Trockman**	✓
Brinkmeyer	✓	**PASSED 9-0**	

Having examined the foregoing resolution, I do now, as Mayor of the City of Evansville, Indiana, approve said resolution and return the same to the City Clerk this 11th day of February, 2025

Stephanie Terry, Mayor
City of Evansville, Indiana

CITY OF EVANSVILLE, INDIANA

Office of the Controller

STANDARD PERSONNEL POLICIES AND PROCEDURES

SUBJECT: Grant Funding & Audit Procedure

EFFECTIVE DATE: 10/01/2019 REVISION: 02/26/2024 SUPERCEDES: N/A

Approved by: _____

PURPOSE: Grants are an attractive form of funding for Municipalities and frequently come with special requirements that the recipient must follow. Such requirements can apply to the general operations of the grant, specific compliance rules, monitoring of other parties that may receive resources from the grants, specific time frame, and specialized reporting requirements. There are typically negative consequences for failing to meet grant requirements and in addition, grants may, either as a condition of the grant itself or politically, commit a Municipality to financially maintaining a program after the expiration of the grant. An effective grants policy provides guidance to staff as it relates to associated processes and procedures to maximize the benefits and minimize the risks.

GRANT IDENTIFICATION AND APPLICATION: A department seeking a grant should provide at a minimum two (2) weeks advance notice (or immediately upon receipt of the Notice of Funding Opportunity) to the City's Grants Manager and Controller, so that the effects on the Municipality, for example, budget, cash flow, procurement requirements such as percentage match, financial reporting, or compliance requirements can be reviewed and understood prior to beginning the application process.

STRATEGIC ALIGNMENT: Before a grant application is submitted, the Department Head or designated personnel and City Grants Manager will assess the extent to which a grant is consistent with the Department's mission, strategic priorities, and/or adopted plans as opposed to simply constituting additional funding for a department of the City of Evansville. Accepting a grant that is not consistent with overall strategic direction of the City could potentially create the risk that the City will spend its own funds to support a grant that is not consistent with the overall strategic direction of the Department and/or City.

FUNDING ANALYSIS: The department will create and submit to the City Grants Manager and Controller a multi-year cost/benefit analysis prior to application or acceptance. The analysis should include matching funds (and whether they will need to be set aside) and any other direct costs associated with a grant, the extent to which overhead costs will be covered, in-kind contributions, audit and close-out costs, and potential costs that might need to be incurred by the municipality beyond the grant period. The analysis should also explore whether a grant requires that general revenues or a line of credit or grant anticipation notes be used to cover the gap between cash being expended and when reimbursement is received by the City of Evansville.

EVALUATION PRIOR TO RENEWAL OR CONTINUATION: Departments should consult with the City Grants Manager about grant renewals. This includes an evaluation of the impacts of the grant-funded program prior to deciding whether to continue a grant at the end of the initial grant period. Creating outcome measures before receiving a grant will help the ~~utility~~ City to determine the extent to which the grant program has produced desired benefits. Such an analysis should also include a review of actual costs and the potential benefits of using general revenues associated with the grant for other purposes.

VENDOR/CONTROCTOR/SUBCONTRACTOR: Municipal Code Chapter 3.90 states all city departments will uphold rules and regulations against discrimination against anyone doing business with the City of Evansville. Vendors can report any complaints to the Mayors Hotline or speak to departmental supervisors.

ADMINISTRATION AND OPERATIONAL:

- Grant Manager is available during all stages of grant application to provide financial information, required forms, specification consulting, and submission of application. Grant Manager does not write grant applications that is the responsibility grant administrator.
- The department grant administrator will retain all documentation regarding Federal grant(s) and available upon request by Controller's office. Documentation will include contract, timesheets, A/P & A/R documentation, FFAT Reports if required, Grant Award Assurance Form, Signature Authority Form, drawdown history, close out materials, verification all subrecipients/vendors are registered and have active UEI number through Sam.gov.
- City Grants Manager will complete required annual audit for compliance of the grant specifications, grant receivables, fund transfers, proper documentation of terms and conditions for grant-funded personnel, benefits (if applicable), accounts payables (including vendors and subrecipients) completed in a timely manner, close-out finalized. Any discrepancies will be reported immediately to the Department Head and Controller.
- City Grants Manager and/or Controller will periodically examine grant activity to help ensure compliance with the Uniform Guidance. Timing of grant receipts and disbursements will be reviewed at this time to ensure compliance with grant requirements.
- Grants Manager will ensure that all City of Evansville grant activity is reported yearly and correctly in Gateway, the State of Indiana portal, used to prepare the Schedule of Expenditures of Federal Awards (SEFA).
- City Grants Manager will ensure the provision of training for those responsible for the grant, so that they can effectively carry out their roles.

CITY OF EVANSVILLE

PURCHASING MANUAL

February 2024

FORWARD

CITY OF EVANSVILLE

This manual outlines City policy for the procurement of goods, materials, and services. It is written to advise potential vendors and City employees of City purchasing policies and procedures. Described herein is the role of the Purchasing Department, provisions detailing competitive bidding procedures, administrative guidelines for the purchase of goods and materials, and applicable provisions of Indiana Code.

It is the responsibility of each Department Head and governing Board to ensure the departments within their jurisdiction purchases goods, materials and services within the guidelines of this manual as well as within applicable State and Local laws.

It is the policy of the City to encourage free and open competition in all bidding and to ensure that competitive bids are made for purchases as required by Indiana law.

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REFERENCES

REFERENCE	TITLE
INDIANA CODE (IC) TITLE 5	STATE AND LOCAL ADMINISTRATION
INDIANA CODE (IC) TITLE 36	LOCAL GOVERNMENT
EVANSVILLE MUNICIPAL CODE (MC) TITLE 3	REVENUE AND FINANCE

NOTE: These references are not to be considered all-inclusive with regards to purchasing. It is up to the Purchasing Agent and Department Heads to become familiar with all respective laws and policies.

GENERAL POLICY

1. Role of the Purchasing Department:

   a. It is the role of the Purchasing Department to facilitate efficient and legal purchasing practices within the city by establishing purchasing policy with approval of the Mayor and Controller. The Purchasing Department role is promoted by coordinating and assisting in competitive bids for the purpose of ensuring efficient use of taxpayer dollars.

   b. The Purchasing Department, in combination with each Purchasing Agent, shall administer an effective program which encourages free and open competition in bidding.

   c. The Purchasing Department processes bids for the acquisition of goods and materials on an annual basis for use by all City and County departments. Examples of bids processed on a yearly basis, for use by all departments, are: tires, chemicals, fertilizers, gasoline products, batteries (automotive and other), etc.

   d. Other acquisitions may be handled by the applicable/requesting department or board (Purchasing Agent) or by the Purchasing Department. The applicable/requesting department may request that the Purchasing Department process a bid for acquisition of materials, equipment, etc. or may process the bid without the assistance of the Purchasing Department.

2. Definitions:

   Affidavit of Non-Collusion – A form required for all public bids and sealed written quotes attesting that bidders have not directly or indirectly entered any combination, collusion, undertaking or agreement relative to the price to be bid by any person, or to prevent any bidder, or bidders, from bidding.

   Agency – means any office, officer, board, commission, department, division, committee, or business unit of the Consolidated City of Evansville and/or Vanderburgh County. The term does not include the city-county council or any department of state government.

   Agency Buyer – means the employee within each Agency, whose responsibility is to dispatch purchase orders in MUNIS on behalf of the Agency.

   Agency Requestor – means the employee within each Agency whose responsibility is to initiate purchases in MUNIS on behalf of the Agency.

   Approver – Agency authority who reviews and approves Requisitions on behalf of the Agency.

Bid Bond - The purpose of the bid bond is to ensure that the vendor will honor the commitment of the bid and that it was submitted in good faith. Bid bonds are required for all construction projects estimated over $200,000.00 but may be required for projects estimated under $200,000.00. A bid bond may be required on other bids or quotes as deemed necessary. Bid bonds are to be submitted by all bidders with their bids.

Bidder – the term refers to any person, or company, who responds to a request for quotes, request to bid, request for purchase, or any other solicitation for the procurement of goods or services, issued by the City/County.

City/Countywide Agreement (APA)– is an annual agreement for goods or services that has been completed by the Purchasing Division. The City/County Wide Contract establishes the price and terms & conditions applicable for the purchase of the service or good.

Contract Approval Form – A contract approval form which must be completed and attached to each contract when submitted to the Finance Department. It is used to document the Agency's method of source selection, the cost of the action and total cost of the agreement, notes the required supporting documentation. The form serves as a routing sheet for the contract. Form musts be accompanied with the contract and requires Finance, Purchasing, Legal & Board approval.

Debarment – Exclusion of a person or company from participating in a procurement activity for an extended period, as specified by law, because of previous illegal or irresponsible action.

Debarment Verification Form – An electronic search is performed to determine whether a specific vendor has been listed excluded from Federal, State or Local procurement activity.

E-Verify Affidavit – Contractor shall enroll in and verify the work eligibility status of all newly hired employees of contractor through the E-Verify Program, a web-based program that is used to check an individual's immigration status, to verify the citizenship of all new hires. An E-Verify Affidavit is required to be filed with the Contract before the contract can be fully executed.

Emergency – a situation that could not reasonably be foreseen and that threatens the public, health, welfare, or safety and requires immediate action. State of Emergency declared by either the Mayor of the City of Evansville or the Governor of Indiana.

Encumbrance - the funds which are specifically reserved within the Agency's budget for an identified purpose.

Financial Forms – Financial forms #96 or #95 are approved by the State Board of Accounts and are required from any vendor bidding on a public construction project costing $100,000 or

greater.

Insurance Certificate – A copy of an insurance certificate is required when proof of insurance coverage is requested for a specific project. Coverage may vary from contract to contract.

MUNIS– the City enterprise resource planning (ERP) system, which is a computer software solution to perform administrative business functions such as financial accounting, procurement, and human resources.

Payment Bond – A bond that is utilized almost exclusively in construction and is required from a vendor after bid award. The purpose of this bond is to guarantee payment from suppliers and subcontractors. A payment bond is required for projects estimated over $200,000.00 but may be required for projects estimated under $200,000.00.

Performance Bond – The purpose of the performance bond is to protect the City or County against a contractor's failure to fulfill contractual requirements. A performance bond is required on all construction projects over $200,000.00 and may be required on other bids as deemed necessary by the Agency. This type of bond is submitted by only the successful bidder after award.

Promotional Purchase - Items such as refreshments, giveaways, employee recognition items, etc. that cannot be paid for through Public Funding. Items may be paid for by either donations or grants (if permissible).

Purchase Order – a written document to a vendor formalizing the terms and conditions of a proposed transaction, i.e. description of requested items, delivery schedule, payment terms and transportation. A vendor may not accept an order without a valid purchase order.

Purchasing Agent– An individual authorized by a purchasing agency to act as an agent for the purchasing agency in the administration of the duties of the purchasing agency. (IC 5-22-2-26).

Public Works Project – The construction, reconstruction, alteration, or renovation of a public building, airport facility, or other structure that is paid for out of a public fund or out of a special assessment. The term includes the construction, alteration, or repair of a highway, street, alley, bridge, sewer, drain or other improvement that is paid for out of public fund or special assessment. The term also includes any public work leased by a political subdivision under a lease containing an option to purchase. (IC36-1-12-2(a).

Responsive Bidder – a vendor who has submitted a bid which conforms in all material respects to the requirements stated in the RFB. (See below for procedures on determining whether a bidder is responsive).

Responsible Bidder – a bidder who has the capability in all respects to perform fully the contract requirements, and the experience, integrity, reliability, capacity, facilities, equipment, and credit which will assure good faith performance.

Responsible Bidder Pre-Qualification – Contractors or sub-contractor proposing to submit bids on any City public works project estimated to cost at least $150,000 or more must, prior to the bid submission deadline, submit a statement made under oath and subject to perjury law, on a form designated by the city. This form can be received from the Purchasing Department. (City Ordinance 3.95.040)

Request for Bid (RFB) – A request for bid (Public Bid/Competitive Sealed Bidding) is generated by the Purchasing Department or Agency and must be completed and returned by the vendor to the governing Board on or before the opening date. This method is for procurements over $150,000.

Request for Proposal (RFP) – A method of competition utilized when the skills and experience of a vendor are a strong consideration in addition to price. All documents whether attached or incorporated by reference, used for soliciting proposals (IC5-22-9). The bidding threshold for advertising is the same as what is required for Request for Bid.

Request for Quote (RFQ) – Slightly less formal or lengthy than a Public Bid, this Purchasing Division method known as Sealed Written Quote is for procurements between $50,000 and $150,000, or for any contract/purchase below or $150,000.

Request for Qualifications (RFQual) – A method of multi-step competition where the vendors submit their proposals and qualifications in the first step and submit pricing in the second step.

Request for Specifications (RFS) – A method of multi-step competition, where the Agency may wish to obtain proposals to assist in the development of specifications.

Requisition (REQ) – A requisition is a document created in MUNIS by an Agency Requestor to request the purchase of goods or services.

Special Purchase– A method for purchasing goods or services without soliciting bids or proposals. These methods are specifically authorized by law and may only be used if a specific legal exemption authorizes the procurement. A special purchase must be made with competition as is practicable under the circumstances. *See* IC 5-22-10 et. al.

Special Purchase Request Form (aka: SPR) – A form submitted by the Agency to the Legal

Counsel to request authorization to make a Special Procurement. Form must be filled out and signed by Department Head and forwarded to Legal counsel for approval. Approved form must be attached to the requisition in MUNIS.

Supplies – Any property to include equipment, goods, and materials. The term does not include an interest in real property. (IC5-22-2-38).

Term Agreement – A contract established for a period within which a vendor agrees to provide goods or services, at a fixed price, to a purchaser on an on-demand basis. The contract establishes prices, terms, and conditions for a specified period, although no quantities are specified.

Vendor - refers to any person or business that does business with, or desires to do business with, the City. The term includes but is not limited to, contractors, sole-proprietors, professionals, corporations, business entities or any other person or business who wishes to provide products or services to the City.

Vendor Registration - All new vendors are required to sign up electronically through MUNIS. They will need to sign up at https://selfservice.evansville.in.gov/vss/ .

3. Administering Program:

(1) The Purchasing Department, in combination with each Purchasing Agent, shall administer an effective program which encourages free and open competition in bidding.

(2) Purchasing policies and procedures shall be governed, in order of authority, by State Law (statute), the Purchasing Agent or Governing body (typically a Board) and Purchasing. State law shall be followed for all purchases. City procedures which are, at times, more stringent than State law, shall be followed unless waived by the governing body or the purchasing director. Governing bodies may elect to waive various policies and/or procedures for certain purchases but shall do so at a public meeting of the Board.

(3) The Purchasing Agent shall obtain competitive bids on all purchases of goods and services as required by Indiana State Laws, as requested by the governing Board, by City Policy and/or where he/she deems that competitive bids are in the best interest of the City.

(4) Competition shall be sought on all purchases of goods exceeding $500. Competition may include verbal quotes, written quotes, mailers or other such advertising, informal bids, formally advertised bids, Requests for Proposals, etc. The Purchas Department encourages competitive bids for all supplies and services regardless of cost.

4. Individual Department Responsibilities:

(1) It is the responsibility of each department head to ensure full compliance with Purchasing Procedures and State laws as he/she makes recommendations or suggestions for purchases.

(2) Each department head shall:

a. Plan purchasing needs based on time and quantity to enhance cost savings.

b. Verify that sufficient funds are budgeted or make arrangements for funding prior to initiating a purchase request.

c. Be available to participate in evaluating bids when submitted by prospective bidders.

d. **Verbal orders of goods and/or services are not valid orders without proper authorization. Employees placing verbal orders may be held personally liable. Requisitions shall be submitted to the Controller/Finance Department for authorization and the requesting department shall receive a Purchase Order for all departmental goods and services *before* any purchase with City funds is considered valid.**

e. Ensure that *all* personnel comply with a., b., c., and d.

PURCHASE CATEGORIES

*****NOTE*** This section does not pertain to any Public Works Projects – See Section on Public Works**

1. State Quantity Purchase Agreement (QPA)

It is the policy of the Purchasing Department that no matter the cost, products, or services available on the Indiana State QPA list should be utilized to highest extent possible.

QPA contracts for repetitively purchased items are established by the Indiana Department of Administration (IDOA) Procurement Division only, resulting from a competitive solicitation process in which the vendor agrees to offer the quoted prices for the term of the contract. Purchases may be made from these contracts at any time, and no competitive solicitation is required. A list of current QPA contracts can be found on the IDOA Procurement Division Webpage at https://www.in.gov/idoa/procurement/active-contracts-and-qpas/qpa-supplemental-information/all-current-qpas/

2. Purchases under $30 (Petty Cash) :(City Ordinance 3.55.020(b)

a. It is the policy of the City that purchases from a vendor not exceeding $30/year may be purchased via petty cash. No competition is required; however, competition *is* encouraged for

all purchases, regardless of cost.

b. Purchases shall not be broken or subdivided to utilize this account. **Daily purchases to the same vendor spending $30 per day on similar items will be challenged and reimbursement potentially denied.** Like or similar purchases shall be combined, and competitive pricing sought when available.

3. Purchases Under $500

No price checks or competitive bidding are required (but are encouraged) for purchasing made from a single vendor totaling less than $500 annually. If a purchase order is written under this category no increase to the purchase order will be allowed if it exceeds the under $500 threshold without price quotes or Special Purchase Request form (SPR) attached. If the annual spend with a vendor consistently exceeds $500 (even if spread out between several purchase orders) then price quotes will be required. If purchases are made or prices received from a website then a screen shot of the item(s) you are purchasing is required to be added to the requisition as an attachment in MUNIS.

4. Purchases Less than $50,000 (IC 5-22-8-2) (City Policy) (Informal Quotes):

It is the policy of the City that three price checks shall be obtained for purchases of supplies or services falling below $50,000. Phone calls, Emails, or written requests may be placed to obtain these price quotes. Purchase requestors may also consult up-to-date price lists, provided to the department for the purpose of obtaining price quotes. A price quote shall be good for **one** year unless otherwise indicated by the vendor. A signed price quote form (see Attachment 1), or a written quote- on vendor letterhead/email from vendor or vendor website pricing (with vendor name on printout) shall accompany a requisition for purchase of goods falling into this price category.

5. Purchases between $50,000 and $150,000 (IC 5-22-8-3) (Informal Sealed Quotes):

a. It is the policy of the City to obtain all informal quotes of $50,000 and $150,000 in writing and via sealed quote. Invitations/Requests for Quotations shall be solicited from a minimum of three vendors, provided there are three known sources of supply or service in the applicable category of goods and service. The City recommends that at least one Minority or Women's Business Enterprise vendor be contacted if possible.

   The Purchasing Department maintains bid lists, by categories of goods and/or services. Should the requester be unaware of three possible sources from which to solicit quotations, they should contact the Purchasing Department for other possible sources.

b. Responses (Quotes) to the written Request for Quotation shall be made in the form of a sealed quote to be opened and awarded by the governing Board at a public meeting(s). Late quotes will not be considered.

c. The governing Board shall authorize the requesting department, in advance, to solicit informal sealed quotes. The requesting department and/or the Purchasing Department shall distribute the Request for Quotation Form to at least three vendors a minimum of **seven** days before the deadline for receiving the quote. The form shall be prepared including the following information:

- Date, Time and place to be received.
- Specifications of item(s) desired.
- Quantity.
- Required delivery schedule, if known.

d. The form is to be returned by the bidder to the governing Board or Purchasing Department by the deadline indicated in the Request for Quotations. The bidder shall provide the following information:

- Unit Price
- Cost Extension
- Product Description
- Delivery Time
- Terms
- Date
- Company Name
- Authorized Signature of Bidder
- Other information as may be required by the requesting department and/or Purchasing department.
- A bid deposit/bid bond may be required for contracts less than $50,000 if deemed necessary or appropriate by the governing Board and/or Purchasing Department.

e. The quotations are submitted to the governing board public meeting where they are opened, and the results are read aloud into the minutes of the public meeting. *NOTE: In accordance with MC 3.90.050, a quorum of a board is not required for the opening of bids so long as the bid opening is done in public at the date, time and place designated in the notice to bidders.*

f. Bids are tabulated by the requesting department and/or Purchasing Department to ensure compliance with the specifications.

g. After review of the bids, an award recommendation is made by the requesting department and/or the Purchasing Department to the governing Board. The bid shall be awarded to the lowest responsive and responsible bidder. The factors used to justify the award shall be presented to the governing board.

h. Upon approval by the governing board, the requesting department shall prepare a requisition for purchase. The requisition shall include the name of the Board making the award and the date awarded. If a quote number was used in the solicitation, it shall also be included.

i. The Finance Department approves the requisition to be forwarded to the Purchasing Department to issue a purchase order.

6. Purchase of $150,001 or More (IC 5-22-7) (Competitive Bidding/Formal Bids):

(1) The purpose of this policy is to provide a means for making purchases which fall into the competitive bidding category as required by Indiana Statutes and the City.

(2) The competitive bid, as described herein, is one where the estimated annual expenditure is $150,001 or more for supplies or services.

(3) It is the policy of the City that all such bids shall be processed through the Purchasing Department with the following exceptions:

a. Bids for Public Works projects normally prepared by an Architect or Engineer with assistance from the Purchasing Department

b. Bids for special projects assigned by the Mayor's office.

c. Emergency purchases as authorized by the governing Board.

d. Purchases from other governmental agencies.

e. Water and Sewer Utility purchases.

f. Other bids as approved by the governing Board.

(4) Specifications shall be prepared which describe the kind and quantity of the materials needed, avoiding restrictive specifications that might unduly limit competition. Conditions may be included in the specifications which provide for receiving bids and awarding contracts for separate items within a bid, as well as for an unspecified number of items at a fixed cost per unit.

(5) The specifications shall also include requirements concerning reliability, productivity and the costs of maintenance and service, as these factors are to be considered in awarding the bid. Finally, for certain types of materials (sand, gravel, asphalt paving materials or crushed stone), the specifications may allow for bids to be based upon service to specific geographic areas in certain situations.

(6) The specifications shall include a statement of all forms, bid bonds or deposits and all other requirements to bid. If a bid exceeds $50,000, a bid deposit may be required in an amount of not less than five percent (5%) and not more than ten percent (10%) of the contract price. The contract price shall be based on full term of the contract. The bid deposit amount shall be determined by the Purchasing Agent and shall be specified in the legal notice for bids.

(7) The deposit may be a bid bond, certified check, bank draft, cashier's check, or money order, made payable to the City of Evansville, and issued by a financial institution insured by an agency of the United States. No differentiation in the type of deposit required is made between in state and out-of-state bidders.

(8) "Forms" shall include, but are not limited to, Form 95 and/or 96, Equal Employment Opportunity, bid bond, Non-Collusion Affidavit, Affidavit E-Verify Program, Conflict of Interest, and any other forms deemed necessary.

COMPETIVE BIDDING/FORMAL BIDS - BIDDING AND AWARDING PROCEDURES

1. Procedures for bidding:

(1) The requesting department/division shall prepare a formal written Request for Bids and shall forward a copy of same to the Purchasing Department. The Purchasing Department shall review the Request for Bids to verify compliance with State and Local codes. The Purchasing Department shall offer assistance and/or guidance to the requesting department to prepare the solicitation.

(2) The Purchasing Agent and/or Buyer will work with the requesting agency and suppliers, if necessary, to develop specifications.

(3) Consideration will be given to holding a pre-bid conference with suppliers if the specifications fall

into a technical category.

(4) A bid number will be assigned by the Purchasing Department and the schedule for the entire bid process will be set.

(5) Specifications are to be approved by the governing Board prior to advertising. The Board shall also approve the advertisement for bids.

(6) The bid will be advertised in accordance with I.C. 5-3-1 in the Evansville Courier and Press newspaper two (2) times, at least one (1) week apart, with the second advertisement at least seven (7) days before the bids are to be received. Normally, two (2) to four (4) weeks are allowed between the time the bids are advertised and opened. Time may be extended or shortened (but not less than 7 days) depending on the urgency of the bid, location of suppliers, and complexity of the bid request.

(7) Bids are received and opened by the governing Board at the time and date specified in the advertisement, unless otherwise extended via Addendum to the bid document bids are opened at a public meeting. Late bids will not be considered or accepted. *NOTE: In accordance with MC 3.90.050, a quorum of a board is not required for the opening of bids so long as the bid opening is done in public at the date, time and place designated in the notice to bidders.*

(8) The Buyer and/or the requesting department shall review all bids and make a recommendation to the governing Board.

(9) A contract will be prepared with assistance by the Purchasing Department, requesting department and/or legal counsel for the governing Board, if necessary.

(10) Upon receipt of a properly executed requisition, a purchase order will be issued by the Purchasing Department. The requisition shall include the bid name and number, date Board approved, and governing Board.

(12) Bidders may review plans and specifications in the appropriate requesting department's office or designated location that is outlined in the bid package.

2. Awarding of Competitive Bids/Formal Bids

The Board may reject all bids or awards pursuant to the following procedure. It shall be the policy of the City to award all bids in accordance with Indiana State Lawn (IC 5-22-18-2).

3. Procedures for Awarding Competitive Bids/Formal Bids:

(1) Bids shall be awarded by the Governing Board. Award must be made with reasonable promptness by written

notice to the lowest responsive and responsible bidder.

(2) If the bid document provides for the award of the bid to more than one bidder, award provisions shall be dearly stated so that a contract may be awarded to more than one vendor.

(3) If the contract is awarded to a bidder who has not submitted the lowest bid, the factors used to justify the award shall be stated in the minutes or memoranda of the meeting at which the award was made. Like all public records, the minutes or memoranda shall be kept available for public inspection.

(4) Bids shall be awarded by the governing Board in a public meeting.

(5) The Purchasing Agent/Board, after opening and reviewing the bids, may determine that none are satisfactory and may reject all bids. If no valid bids are received, new bids may be requested following the same procedures outlined above or the Purchasing Agent/Board may purchase or lease the item on the open market without further advertisement for bids.

(8) Bid deposits of unsuccessful bidders shall be returned upon the award of the contract. Deposits of successful bidders are held until delivery of the product or successful completion of the contract. (IC 5-22-16-5)

PUBLIC WORK PROJECTS:

The guidelines for Public Work Projects follow the same steps as above in both the Bidding of $50,000-$150,000 and over $150,000 listed above. However, the below items are also required for all public works projects:

(1) Drug Policy is required for all vendors working on Public Works Project if the cost of the project exceeds ten thousand dollars ($10,000.00). A copy of the policies must be attached to the bid package for all contractors and subcontractors. Drug policies must meet or exceed the current city ordinance. (City Ordinance 3.95.020)

(2) License by the Evansville-Vanderburgh County Building Commission office is required at the time of the bid or quote submission for contractors and subcontractors. If not licensed the bids or quotes shall be rejected as a non-responsive bidder or quoter. (City Ordinance 3.95.030)

(3) Responsible bidding practices and submission requirement for Public Work Projects of at least $150,000 or more must be pre-certified as a responsible bidder. Responsible bidders are pre-certified annually by the Purchasing Department. A copy of the pre-certification letter should be submitted with bid package for all Prime/General Contractors. Subcontractors must submit pre-certification letters before contract signing. (City Ordinance 3.95.040)

(4) Public Works Project that has been written by a City employee that is not a licensed architect or engineer must be approved by an architect or engineer prior to bidding on the project.

(5) The governing board must approve the scope of work or plans prior to seeking bids or proposals.

(6) Minority and Women Business Enterprises (MBE/WBE). It is the goal of the City of Evansville to include MBE/WBE participation whenever possible. The goals of the MBE/WBE Utilization board are 12% MBE and 7% WBE participation on each project.

PURCHASE ORDERS

1. Routine:

(1) The Purchase Order serves as authorization to the supplier to furnish a product or service. It serves to encumber funds and assures the supplier that funds are available for the purchase. Vendors should not supply materials or services to a City department without a purchase order number or authorization number.

(2) It is a policy of the City that no Purchase Order is written without Finance first receiving a properly executed requisition request via the MUNIS Financial System. It is a policy of the City that no order be placed for the purchase of goods or services without proper authorization, i.e., a Purchase Order number and/or an authorization number.

2. Blanket Purchase Orders:

Blanket Purchase Orders (see Appendix A) are to be used when the department will:

a. Purchase repetitive, specified services or items, or categories of items from the same vendor over periods of up to one (1) year, but not to extend beyond the calendar year.

b. Order standard materials, maintenance supplies or reoccurring services which require numerous shipments or trips to vendor's place of business.

c. Enable the department to obtain more favorable pricing through volume commitments.

d. Comply with competition guidelines of Indiana purchasing laws and the City's policy of soliciting competition for all purchases exceeding $500. See Appendix A

3. Emergencies:

The issue of emergency authorization numbers was discontinued a few years ago. If a state of emergency is called

for the City of Evansville either by the Mayor or the Governor of Indiana Finance, Purchasing and legal personnel will be available to assist in procuring any supply or service that may be required.

4. Special Purchase Approval:

A Request for Special Purchase Approval form (Appendix B) that has been signed and approved by the applicable legal personnel must accompany all special requests. These requests include but are not limited to, Emergencies, Auction buys, Single Source, savings to City, Etc. When using the Single Source option, investigate via internet to determine that the vendor you have listed is truly a single source. When using Savings to City please give a detailed reason why it is a savings. How you determined it was a savings and any backup information to show this.

VENDOR RELATIONSHIPS

1. Policy:

It is the policy of the City to continue to improve vendor relationships resulting in better services to the City.

It is a goal of the Purchasing Department to always maintain good vendor relations. This shall be done by providing vendors with an equal opportunity to submit prices on a competitive basis. During specification development, care shall always be taken to avoid imposing on the supplier's time when it is known that bids will be requested and open to all bidders.

2. Vendor Registration and Selection:

All suppliers who wish to do business with the City should first register on the Vendor Self-Service web-site: https://selfservice.evansville.in.gov/vss/Vendors/default.aspx when completing submission onto the Vendor bid list please up load your company W9 and a signed Conflict of Interest Form.

Once a supplier has been approved, arrangements can be made with a department to meet the supplier and discuss the product or service available. Departments shall not place a verbal order with a supplier or do anything that would obligate the City.

Suppliers are selected based on results of interviews and their ability to furnish and service a quality product. It is the City's policy to award orders to the lowest responsive and responsible bidder.

3. Vendor Compliance and Continued Use:

The user department shall advise the Purchasing Department of problems arising during the execution of a

contract so that vendor problems, i.e., complaints against vendors, can be documented and tracked to determine the proper course of action to be taken to correct the problem(s). Problems must be documented in writing and forwarded to the Purchasing Department for proper handling. Problems may include timeliness, delivery, poor quality, unapproved price increases, failure to comply with contract terms, etc. There is a Vendor Complaint Form that is PDF Fillable for your use. Purchasing request that the department try to resolve the issue(s) before escalating them the purchasing department. If you are not able to resolve the issue fill out the form and attach backup to include but not limited to all email correspondence, bills, and any other paperwork, in PDF format in an email to both the Purchasing Director and Purchasing Coordinator.

Subrecipient of City Grant Funds

The City of Evansville has pass-through grants that are awarded to subrecipient. The pass-through entities must follow the procurement procedures outlined above. The exception to this would be if the Federal or State agency that oversees the grants has a more stringent procurement policy.

APPENDIX A

CITY OF EVANSVILLE
FINANCE DEPARTMENT

TO: All City Departments

FROM: Russell Lloyd Jr., City Controller

DATE: January 20, 2012

SUBJECT: City Policy and Procedure for the Use of Blanket Purchase Orders

DEFINITION:

A Blanket Purchase Order is an open purchase order, effective for a year, covering repeated small dollar purchases of an item or a group of related items. When repeated purchases of the same type of commodity item or services are anticipated, multiple purchase requisitions may be eliminated by submitting one purchase requisition to establish a Blanket Purchase Order.

Blanket Purchase Orders may also be used for the purchase of goods and services for contracts that have been competitively bid and awarded. When available, a contract that has been awarded by the Purchasing Department for particular goods or services, aka Annual Price Agreements, should be used for individual department blanket purchase orders.

PURPOSE:

The purpose of the use of blanket purchase orders is to increase efficiency and productivity in the purchase of small dollar repetitive items by a department without repetitive price checks.

The best reason for using blanket purchase orders is a reduction in the quantity of time and paper work required for the acquisition of small dollar value goods and services purchased on a repetitive basis.

CONDITIONS FOR USE: Blanket Purchase Orders are to be used when the department will:

1. Purchase repetitive, specified services or items, or categories of items from the same vendor over periods of up to one (1) year, but not to extend beyond the calendar year.

2. Order standard materials, maintenance supplies or reoccurring services which require numerous shipments or trips to vendor's place of business.

3. Enable the department to obtain more favorable pricing through volume commitments.

4. Comply with competition guidelines of Indiana purchasing laws and the City's policy of soliciting competition for all purchases exceeding $500.

PROCEDURES:

1. General price checking is encouraged, even for items under $500, prior to requesting a blanket purchase order to ensure we are receiving the best price. Departments are responsible for keeping and maintaining current price check information for blanket purchase orders. Price checks should be kept on file for auditing purposes. Departments should provide an open opportunity for all vendors, including MBE/WBEs, to provide quotes when applicable.

2. The user department shall submit a requisition to the Finance Department which shall state the request is for a Blanket Purchase Order and a representative sampling of a minimum of three (3)

items or groups of items which are anticipated to be routinely purchased under the Blanket Purchase Order. Also include the maximum anticipated to be purchased in the fiscal year from that particular vendor (not to exceed $5,000 including Change Orders).

3. Competitive pricing must be utilized for all items over $499.99 and Blanket Purchase Orders cannot be used for such items.

4. Finance will review all requests and, if appropriate, issue the Blanket Purchase Order to the Vendor.

5. Employees who use this procedure must always refer to the Blanket Purchase Order number when placing orders with vendors.

6. Departments will maintain a running tabulation (log) of expenditures made under the Blanket Order and shall not exceed the authorized limit of the Blanket Purchase Order.

SPECIAL NOTE: The Finance Department will conduct periodic reviews of the use of Blanket Purchase Orders by the user departments to determine if the scope and intent of the blanket order procedure is being followed. Failure by departments to utilize and follow the blanket order procedure as it is intended, may be sufficient reason to withdraw the privilege of its continued use as a purchasing tool.

REQUEST FOR SPECIAL PURCHASE APPROVAL

REQIUSITION NUMBER:

VENDOR NAME:

ITEM / SERVICE PURCHASING:

AMOUNT:

FACILITY:

EMAIL:

SUBMITTED BY:

PHONE NUMBER:

SELECT BASIS FOR SPECIAL PURCHASE:

- ☐ EMERGENCY (IC 5-22-10-4)
- ☐ SAVINGS TO THE CITY (IC 5-22-10-5)
- ☐ AUCTION (IC 5-22-10-6)
- ☐ DATA PROCESSING/SOFTWARE (IC 5-22-10-7)
- ☐ COMPATBIILITY OF EQUIPMENT, ACCESSORIES, OR REPLACEMENT PARTS (IC 5-22-10-8)
- ☐ PURCHASING METHOD IMPAIRS FUNCTIONING OF AGENCY (IC 5-22-10-9)
- ☐ NO OFFER RECEIVED UNDER OTHER PURCHASING METHOD (IC 5-22-10-10)
- ☐ EVALUATION OF SUPPLIES OR SYSTEM CONTAINING SUPPLIES (IC 5-22-10-11)
- ☐ GOVERNMENTAL DISCOUNT AVAILABLE (5-22-10-12)
- ☐ SINGLE SOURCE FOR SUPPLY, AWARD OF CONTRACT (IC 5-22-10-13)
- ☐ GENERAL SERVICES ADMINISTRATION (GSA) PRICE (IC 5-22-10-14)
- ☐ PURCHASE WITH PERSON WHO HAS CONTRACT WITH FEDERAL AGENCY (IC 5-22-10-15)
- ☐ ACQUISITION OF SUPPLIES THROUGH TRANSFER FROM FEDERAL GOVERNMENT (5-22-10-16)
- ☐ ACQUISITION OF SUPPLIES THROUGH ACCEPTANCE OF GIFT (IC 5-22-10-17)
- ☐ SPECIAL PURCHASE OF COPYRIGHTED MATERIAL (IC 5-22-10-18)
- ☐ PURCHASE FROM PUBLIC UTILITY FOLLOWING INDEPENDENT APPRAISAL (5-22-10-19)

REASON(S) PURCHASE QUALIFIES AS A SPECIAL PURCHASE:

REASON PARTICULAR CONTRACTOR WAS SELECTED:

PRINTED NAME

DATE:

DEPARTMENT HEAD SIGNATURE

LEGAL PRINTED NAME

DATE:

LEGAL SIGNATURE

The records for a special purchase must be maintained in a separate file with a written determination of the basis for the special purchase; and the selection of a particular contractor. The record of a special purchase must be kept for a minimum of five (5) years. The contract records for a special purchase are subject to annual audit by the state board of accounts.

PURCHASING FORM 1001-13 Request for Special Purchase

CITY OF EVANSVILLE, INDIANA
Office of the Controller
STANDARD PERSONNEL POLICES AND PROCEDURES

SUBJECT: City of Evansville Travel Policy

EFFECTIVE DATE: 10/01/2025

APPROVED BY:

PURPOSE:

To establish the correct procedures associated with travel expenditures through documented processes for travel. The policy to be consistent with good business practices. This will allow employees to maximize their effectiveness while conducting business at the lowest cost to the City.

AUTHORITY

City Ordinance Number: 2.165.180 Travel Expenses

PERSONS AFFECTED

This policy applies to City employees, City elected officials and contracted vendors.

POLICY STATEMENT

The City provides reimbursement for travel expenses which are (1) necessary and incurred in the process of conducting City business; (2) reasonable in nature; (3) properly documented and authorized; and (4) in accordance with this Policy.

City employees are responsible for understanding and adhering to this Policy.

TRAVEL OVERVIEW

All travel requests must have department head approval and be approved by the Mayor or the Mayor representative before traveling on behalf of the City. All travel requests should be approved 30 days prior to the date of travel.

The following documents must be included when applicable before submitting request:

IF TRIP REQUIRES	REQUIRED DOCUMENTATION
Air Transportation	Flight details with Coach pricing.

Hotel	Pricing documentation or hotel confirmation
Vehicle Rental	Rental pricing documentation or confirmation.
Personal Vehicle	Driving directions with shortest distance mileage from online mapping source
Conference or Training	Include Conference/Training Agenda. If registration fees are applicable, include conference documentation identifying fees.
No-Cost Trip	Documentation stating how expenses will be covered.

People traveling to locations within four (4) hours' drive time are generally expected to travel by automobile. However, individual circumstances and time commitments, before and /or after travel may necessitate airline use. Airline use in these circumstances must be approved by the department and Mayor or Mayor's representative.

When two (2) or more employees are travelling on the same general route, the City requires that only one (1) vehicle be driven if it is administratively feasible or otherwise appropriate.

TRAVEL RATE CHART SUMMARY

ITEM	DETAIL
Air Transportation	Use on-line sourcing or travel agent to find the best pricing. – Coach Class
Rental Vehicle Travel	Use the State Quantity Purchase Agreement (QPA) for Vehicle Rental. If using an Uber or Lyft type transportation a receipt is required for reimbursement
Lodging	Use on-line sourcing or travel agent to find the best pricing. In Indiana use the Indiana Government rate when making reservations (whichever is least expensive). If appropriate two people that are attending the same travel/training the hotel room should be shared.

Parking and Tolls	A person in travel status may be reimbursed for the cost of parking and when using either a City owned or personally owned vehicle. Valet parking will be reimbursable when "self-parking" is not available or there is no public parking garage within reasonable walking distance or is cost effective and practical (e.g. cost less with in/out privileges). Receipts satisfying the requirement of the Policy must be included with the claim for reimbursement.
Personal Vehicle	Driving directions with shortest distance mileage from online mapping source. Mileage rate is same as the State Milage rate. Current rate is $.49 a mile and if the State changes the new rate will be emailed to all departments.
Conference or Training	Include Conference/Training Agenda. If registration fees are applicable, include conference documentation identifying fees.
No-Cost Trip	Documentation stating how expenses will be covered.

MEAL
PER DIEM/SUBSISTENCE **2025 Rate In State $41/ Out of State $52**

The revised City Ordinance 2.165.180 the meals are set up as per diem. The traveler will not be required to submit meal receipts. They will be allotted a set daily amount to cover expenses.

Departure and Return Days	Allowable Amount
Departure before 12:00 pm	Full amount (100%)
Departure between 12:00 pm and 4:30 PM	Half (1/2 or 50%) of full amount
Departure after 4:30 PM	None
Return before 12:00 PM, but after 7:30 AM	Half (1/2 or 50%) of full amount
Return after 12:00 PM	Full amount (100%)

No meal per diem is paid for travel segments are less than 7/12 hours. Meal per diem is not paid for same day travel. Overnight travel must be involved to claim meal per diem.

If a meal is provided, no subsistence can be claimed for that meal. Provide meals are deducted as follows:

Meal	Deduction
Breakfast	One quarter (1/4 or 25% of full amount
Lunch	One quarter (1/4 or 25% of full amount
Dinner	Half (1/2 or 50%) of full amount

The new ordinance also allows for advance of the per-diem prior to employee travel. If the employee chooses this method, they will need to sign an additional form requesting the advance. The form will need to be approved by the department head at time of travel request submission. Bookkeepers will need a requisition to purchase for all advance per diem. The requisition will need the following backup: copy of travel request approved by the Mayor, copy of the signed request for advance payment that was filled out and signed by the employee traveling and approved by the department head or the designee.

Please keep in mind that if at any time you receive a complimentary meal from either the hotel, hosts or from another individual your request for per diem must be reduced for that meal. This excludes complimentary continental breakfasts. If your per diem is paid in advance you will pay the daily allowance for that meal back to the City. A check made payable to the City of Evansville is to be given to your department bookkeeper with a memo with a short explanation. The bookkeeper will deposit the check in the reimbursement account and copy of the memo is to be attached to the deposit for backup. If for any reason the employee is unable to travel and a check has been issued for pre-pay the employee can return the uncashed check to their department bookkeeper. The bookkeeper will forward the check to Finance department and request that it be voided. If the employee has cashed the check, they will need to make a reimbursement for the full amount not used. The bookkeeper for your department will follow the same steps on the deposit as mentioned above.

RUSH REQUESTS

A Rush Request refers to Travel Request requiring review in less than the thirty (30) day travel submission requirement when there is a unique situation that is the City best interest to pursue that couldn't have been provided by the department thirty (30) days prior to the departure date.

If there is a Rush Request when forwarding the Travel Request through, please indicate on the subject line of the Email Travel Request – RUSH. In the email give an explanation of why it is a Rush Request. Please forward this request to the Finance Officer and the Deputy Controller in the Finance Department. Please copy your department head with these requests.

EMERGENCY TRAVEL

Emergency Travel refers to travel involving safety and security of the City of Evansville requiring the response of the City Traveler to be immediate in nature.

The travel request should be filled out and sent in an email with Travel Request – EMERGENCY in the subject line. In the email give an explanation of why it is in an Emergency Request. Please forward this request to the Finance Officer and Deputy Controller in the Finance Department. Please copy your department head with these requests.

CONTRACTS WITH OUTSIDE AGENCIES (VENDORS)

Agencies entering a contract which provides for specific reimbursement of travel expenses must specify in the contract that travel reimbursement to person under contract shall be consistent with this Policy and paid through their contract purchase order. This applies to all sources of funding including grant and donation funds.

Travel arrangements for all contractors and speakers are required to be approved by the department head and Mayor or Mayor's representative. Please use the current travel request – make a note that this is for vendor expenses. Copies of all receipts relating to the vendors' travel must be accompanied by the request for payment. Claims that do not have receipts will be denied.

CITY OF EVANSVILLE

Capital Asset Policy

Section Policy

1.1 General Information

1.2 Definition of Capital Assets

1.3 Valuation of Capital Assets

1.4 Asset Definitions By Major Category

1.5 Depreciation Methods

1.6 Capital Asset Acquisition

1.7 Asset Transfers and Dispositions

1.8 Periodic Inventories

1.9 Responsibilities of Controller's Office

1.10 Responsibilities of Department Managers

Date Approved by Board of Public Works.

1.1 General Information

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The Fixed Asset Policy is being issued effective January 1, 2002. The new policy will be referred to as the Capital Asset Policy. This Policy is being issued to document the minimum value of capital assets to be reported on our financial reports and to include infrastructure assets. This issuance of a policy document is related to the implementation of a new reporting model, Governmental Accounting Standards Board Statement 34. Statement 34 will require the City to depreciate capital assets. The capital asset threshold will be $5,000. An asset with a value under $5,000 will be expensed in the year of purchase. The infrastructure portion of this policy is also effective January 1, 2002.

City Water Utility will follow this same definition of capital assets except any item with a unit cost of $750 or more shall be capitalized. Assets that are not capitalized (items < $750) are expensed in the year of acquisition. City Water Utility will follow the capitalization guidelines, as prescribed by the Indiana Utility Regulatory Commission.

The City of Evansville has established a Capital Asset Policy in order to provide a higher degree of control over its considerable investment in capital assets, and to be able to demonstrate accountability to its various constituencies: citizens, rate-payers, oversight bodies and regulators. All public information pertaining to capital assets will be made available in the Comprehensive Annual Financial Report (CAFR).

The purpose of establishing a Capital Policy is fivefold:

1. to safeguard the investments of the citizens of Evansville,

2. to fix responsibility for the custody of equipment,

3. to provide a basis for formulating capital asset

acquisition, maintenance and retirement polices,

4. to provide data for financial reporting,

5. to demonstrate appropriate stewardship responsibility for

public assets.

This policy will only serve to classify capital assets, including fixed and infrastructure, for accuracy in financial reporting through the Indiana State Board of Accounts. It does not include data processing, programming requirements, or computer operations procedures.

Capital Asset Policy 2

1.2 Definition of Capital Assets

Capital assets include: land, land improvements, including monuments, buildings, building improvements, construction in progress, machinery and equipment, vehicles and infrastructure. All land will be capitalized but not depreciated. All items with a useful life of more than one

year, and having a unit cost of $5,000 or more shall be capitalized (including acquisitions by lease-purchase agreements and donated items). A capital asset meeting the criteria will be reported and depreciated in the government-wide financial statements.

Assets that are not capitalized (items < $5,000) are expensed in the year of acquisition. An inventory will be kept on all computers and other equipment with a capitalized cost of > $5,000. (See Section 1.8)

Exceptions are:

• items costing less than the above limits which are permanently

installed as a part of the cost of original construction or installation of a

larger building or equipment unit will be included in the cost of the

larger unit,

• modular equipment added subsequent to original equipment

construction of a larger building or equipment unit which may be put

together to form larger units costing more than the prescribed limits will

be charged to capital assets even though the cost of individual items is

less than such units,

• cabinets, shelving, bookcases, and similar items, added subsequent to

original construction, which are custom made for a specific place and

adaptable elsewhere, will be capitalized,

NOTE: Purchases made using grant funds must comply with grant

requirements or the above procedures, whichever are the most restrictive.

Threshold levels for capital assets

The following schedule will be followed for the different types of capital assets other than infrastructure assets:

Capital Asset Policy 3

Capitalize/Depreciate

Land

Land Improvements Building

Building Improvements Construction in Progress Machinery and Equipment Vehicle

City Utility Assets

All/Capitalize only $5,000 $5,000 $5,000

All/Capitalize only on completion

$5,000 $5,000 $5,000

Infrastructure

At the network level, the asset will be classified as major if the cost of the network item is at least 10% of the cost of all capital assets in fiscal year 1999. A network will be defined as a group of similar assets that serve a particular function or purpose for the City of Evansville.

At the subsystem level, the asset will be classified as major if the cost of the subsystem item is at least 5% of the cost of all capital assets in fiscal year 1999. A will subsystem will be defined as a segment of a network of assets that serve a similar function for the City of Evansville.

1.3 Valuation of Capital Assets

Capital assets must be recorded at actual cost. Normally the cost recorded is the purchase price or construction costs of the asset, but also included is any other reasonable and necessary costs incurred to place the asset in its intended location and intended use. Such costs could include the following:

• legal and title fees, closing costs,

• appraisal and negotiation fees, surveying fees,

• damage payments,

® land preparation costs, demolition costs,

• architect, engineering and accounting fees,

• insurance premiums during construction,

® transportation charges,

• interest costs during construction

Donated or contributed assets should be recorded at their fair market value on the date donated.

Capital Asset Policy 4

1.4 Asset Definitions by Major Category

It is important to the maintenance of accurate records that each asset category be precisely defined and that all persons responsible for records maintenance be fully aware of the categorization system. This section further clarifies the asset definitions by major category.

Land

Land is defined as specified land, lots, parcels or acreage including rights of way, owned by the City of Evansville, its various departments, boards or authorities, regardless of the method or date of acquisition. Easements will not be included as the City does not own them, but as an interest in land owned by another (i.e. property owner) that entitles its holder to a specified limited use.

Improvements Other Than Buildings

Examples of Civil City assets in this category are walks, parking areas and drives, fencing, retaining walls, pools, fountains, planters, underground sprinkler systems, and other similar items.

Examples of City Utilities assets in this category are water supply mains, collection sewers, wells, dams, fences, intake pipes, manholes, and fire hydrants.

Buildings

All structures designed and erected to house equipment services, or functions are included. This includes systems, services, and fixtures within the buildings, and attachments such as porches, stairs, fire escapes, canopies, areaways, lighting fixtures, flagpoles, and all other such units that serve the building.

Plumbing systems, lighting systems, heating, cooling, ventilating and air handling systems, alarm systems, sound systems, surveillance systems, passenger and freight elevators, escalators, built-in casework, walk-in coolers and freezers, fixed shelving, and other fixed equipment are included with the building, if owned. Communication antennas and/or towers are not included as buildings. These are parts of the equipment units that they serve.

Equipment

Equipment includes all other types of physical property within the scope of the Capital Asset Management System not previously classified. Included

Capital Asset Policy 5

within this category are office mechanical equipment, office furniture, appliances, furnishings, machinery items, maintenance equipment, communication equipment, police, fire, sanitation and park department, laboratory equipment, vehicles, road equipment, aircraft, emergency equipment, earth moving equipment, text equipment, civil defense equipment, and data processing equipment. All supplies are excluded.

Infrastructure

Infrastructure assets are long-lived capital assets that normally can be preserved for a significant greater number of years than most capital and that are normally stationary in nature. Examples

include roads, streetlights, traffic signals, drainage systems, and water systems. Infrastructure assets do not include buildings, drives, parking lots or any other examples given above that are incidental to property or access to the property above.

Additions and improvements to infrastructure, which increase the capacity or efficiency of the asset, will be capitalized. Maintenance/repairs will be considered as necessary to maintain the existing asset, and therefore not capitalized. For example, patching, resurfacing, snow removal, etc., are considered maintenance activities and will be expensed. Also, normal

; department operating activities such asfeasibilitystudies, and preliminary engineering and design, will be expensed and not capitalized as an element of the infrastructure asset, unless the cost is significant and directly related to the asset.

Alleys will not be included as part of infrastructure for the following reason:

Existing improved alleys will be maintained as gravel alleys, and the City is responsible only for the maintenance, such as patching and repairing. Any investments to upgrade the alleys will be done by homeowner participation. Therefore, the City will not track and value alleys, and the patching/repairs will be expensed as they occur.

The retroactive reporting requirements for infrastructure of GASB 34 requires the City to report items put into service from 1980 forward, and gives the City the option to report items put into service prior to 1980. The City will report only on items put into service after 1980. Retroactive reporting is not mandated until fiscal years beginning after January 1, 2006 with which the City will comply.

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1.5 Depreciation Methods

The City will be depreciating capital assets by using either composite/group method depreciation or the straight-line method. Salvage value will be determined on an asset-by-asset basis. Depreciation will be calculated at year-end. Land is not depreciated according to general accepted accounting principles. Assets acquired by the City Utilities prior to January 1, 2002, will continue to use the estimated useful life established when put into service along with straight line depreciation.

A network of assets is composed of all assets that provide a particular type of service for government. A subsystem of a network of assets is composed of all assets that make a similar portion or segment of a network of assets. The following will be the breakdown of our networks and subsystems:

Roads/Streets Network Subsystems: Types of Streets

Curbs

Traffic Components Network

Subsystems: Traffic Signals Street Lights

Composite/Group Network

Composite depreciation refers to calculating depreciation for a collection of dissimilar assets. A single composite rate is applied annually to the acquisition cost of the collection as a whole. At year-end an adjustment will be made to the total cost to account for any additions/disposals throughout the year. The accumulated depreciation associated with it will also be adjusted. A gain or loss will never be reported on the asset when using the composite method. A full year's depreciation will be taken when the asset is placed in service and no depreciation recorded in the year it is sold or disposed of. We will group our dissimilar assets by useful lives and our similar assets by networks.

Following is the list of groups we will use for depreciation:

Composite/Group Depreciation ® Street Lights- 3% ® Traffle Signals- 4%

• Flood Walls/Gates- 2%

• Roads

o Cement-10%

Capital Asset Policy 7

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Grave!- 6.7% Concrete-13.3% Asphaltic Concrete- 5% Brick or Stone- 2%

Straight-line Depreciation

The following assets will be depreciated using the straight-line method of depreciation. A gain or loss on disposal will be recorded. Following is a list of the most common useful lives:

® Vehicles- 5 years ® Office Equipment- 5 years • Office Furniture- 20 years • Heavy Equipment- 10 years • Fire Trucks-15 years

• Buildings- 50 years

® Building Components (HVAC systems, roofing)- 20 years

• Leasehold Improvements - useful life of asset or lease term

(whichever is shorter)

• Land Improvements - structure (parking lots, athletic courts,

swimming pools)- 20 years

® Land Improvements- ground work (golf course, athletic fields, landscaping, fencing)- 20 years

• Outdoor Equipment- (playground equipment, radio towers) - 15 years

• Grounds Equipment - (mowers, tractors, attachments) - 15 years)

• Computer Hardware- 3 years

• Computer Software- 5 years

City Utilities' useful lives are as follows:

Water

• Buildings and Improvements- 50 years

® Transmission and Distribution Mains- 50 years

• Meters/Hydrants- 50 years

• Pumping Equipment- 50 years

• Water Treatment Equipment- 50 years

• Reservoirs/Tanks- 50 years

• Furniture and Equipment-10 years

• Other Equipment- 10 years

• Transportation Equipment-10 years

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• Shop and Lab Equipment- 10 years

® ® Sewer®	Computer Equipment- 3 yearsCommunications Equipment- 10 years
Buildings and improvements- 25 years	
® Sewer Lines- 25 years	
®	Combined Sewer Overflow- 25 years

• Lift Station- 25 years ® Treatment Plant/Equipment- 10 years

®

Office Equipment- 5 years

• Miscellaneous Operating Equipment- 5 years

• Vehicles- 5 years

1.6 Capita! Asset Acquisitions

The method of acquisition is not a determining factor. Each department should report items acquired by:

• regular purchases,

• lease purchase- see below,

• construction by City personnel,

• construction by an outside contractor,

• resolution/condemnation,

® donation/contribution,

® addition to an existing asset,

• transfer from another department,

• trade or barter,

• annexation

Leased equipment should be capitalized if the lease agreement meets any one of the following criteria:

• The lease transfers ownership of the property to the lessee by the

end of the lease term

• The lease contains a bargain purchase option

® The lease term is equal to 75 percent of the estimated economic

life of the leased property

• The present value of the minimum lease payments at the inception

of the lease, excluding executory costs, equals at least 90 percent

of the fair value of the leased property.

Leases that do not meet any of the above criteria should be recorded as an operating lease and reported in the notes to the financial statements.

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1.7 Asset Transfers and Dispositions

Property should not be transferred, turned-in for auction, or disposed of without prior approval of the department head. A Vehicle/Equipment Outprocessing checklist should be sent to the City Controller's Office in al! cases. This form is a dual-purpose form for transfer (defined as any movement of an asset by virtue of change in location, either by account, department, building, floor, or room) or retirement (disposal) of property.

The main points to be remembered when using this form are:

• always provide sufficient detail to properly identify the asset, most

importantly the asset's tag number or City ID

• be accurate and do not overlook any of the needed entries

® write legibly

• complete each column for every asset listed on the form

® enter information in correct row, depending on whether you are

transferring or deleting an asset

• have Department Head sign at the bottom of the form

• return the form to the City Controller's Office

If an asset is stolen, the department should notify the Safety Manager as well as the City Controller's office.

1.8 Periodic Inventories

A physical inventory of al! capital assets (any item over $5,000) will be conducted in each department every two years. The City Controller's office will conduct spot checks on a random basis. Department heads will be accountable for the capital asset inventory charged to their departments by verifying a list of their capital assets at year-end.

1.9 Responsibilities of Controller's Office

The Fiscal Officer will ensure that accounting for capital assets is being exercised by establishing a capital asset inventory, both initially and periodically in subsequent years. The Fiscal Officer will further ensure that the capital asset report will be updated annually to reflect additions,

retirements, and transfers and to reflect the new, annual capital asset balance for financial reporting purposes and the annual and accumulated depreciation calculation.

1.10 Responsibilities of Department Managers

Capital Asset Policy 10

It is the responsibility of the department manager to act as or designate a steward for each piece of property. The steward will become the focal point for questions regarding the availability, condition, and usage of the asset, as well as the contact during the physical inventory process.

Someone should be designated to record the receipt of the asset, to examine the asset to make sure that no damage was incurred during shipment and to make sure that the asset was received in working order.

The steward is also responsible for arranging for the necessary preventative maintenance and any needed repairs to keep the asset in working condition. It is necessary to have a responsible person available for questions that arise during a physical inventory or when someone wants to borrow the asset. The steward ensures that the asset is used for the purpose for which it was acquired and that there is no personal or unauthorized use. In addition, the steward should report any property damage or theft.

Capital Asset Policy

Capital Assets Policies

• All capital assets are capitalized at cost, or estimated historical cost, and updated for additions and retirements during the year.

• Donated capital assets are recorded at their fair market values as of the date received.

• The City maintains a capitalization threshold of $5,000.

• The City's infrastructure consists of bridges, roads, culverts, curbs, sidewalks, and streets. Improvements are capitalized; the cost of normal maintenance and repairs that do not add value to the asset, or materially extend the useful life of the asset, are not. Interest costs incurred during the construction of capital assets of business-type activities are also capitalized.

• Except for land and artwork, all reported capital assets are depreciated. Depreciation is computed using the straight-line method over the following useful lives:

Governmental Activities:	
Improvements	20 years
Machinery and equipment	5-10 years
Buildings	25-50 years
Vehicles	5 years
Infrastructure	40 years

Business-type Activities:	
Improvements	20 years
Machinery and equipment	5-10 years
Buildings	25-50 years
Vehicles	5 years

• The City uses a replacement schedule that forecasts the purchase of vehicles and equipment for the budgeted year and the next four fiscal years. These purchases are considered routine and are anticipated. Each year the whole fleet is evaluated, and the list is updated. A vehicle could be moved up or delayed depending on its condition.

• Non-routine capital projects are defined as those that are costly, infrequent, and have at least a twenty-year life. Non-routine capital projects are usually buildings, infrastructures, or improvements.

3/19/2024

City of Evansville Credit Card Policy

1. City Controller or designated authority will control the issuance and possession of all City of Evansville credit cards.
2. Credit cards will have a credit limit of no more than $ 5,000.00
3. All credit cards will be stored in a locked compartment in the Controller's office or the office of the Controller's designee.
4. Purchases made with City of Evansville credit cards must follow all City purchasing procedures. All purchases require a valid purchase order to be in place prior to the purchase being made or services being rendered.
5. Credit card purchases should be limited to the following purposes while conducting business on behalf of the City of Evansville. All requests for credit cards should be approved by City Controller, Deputy Controller or City Finance Officer.

    a. Travel expenses, not to include meals.
    b. Training tuition
    c. Payment of fees, purchases and other costs where other forms of payment are not accepted or cannot be processed in a timely fashion.
    d. Purchases of certain computer equipment or software.
    e. For the purchase of food, beverages, and supplies by Departments under the jurisdiction of the Board of Park Commissioners for use and consumption at camps and for concessions sales.
    f. Vehicle fuel or emergency vehicle repairs while travelling.
    g. For emergency purchases, for purposes of this section an "emergency" shall be defined as a situation that could not reasonably be foreseen and that threatens the public health, welfare or safety and requires immediate action.

6. **Written approval for all purchases utilizing the City credit card must be attached to the requisition. The vendor for the requisition is Visa.**
7. The employee authorized to make purchases using the City credit card is responsible for turning in all receipts associated with the purchases and a copy of the purchase order within 48 hours of purchase or return from training/travel.
8. Any single purchase in an amount greater than $2,500.00 should have the written permission of the Controller, Deputy Controller or City Finance Manager prior to the purchase.
9. The City's credit cards should not be used to bypass the City's purchasing system or policies. An audit trail must exist for all transactions.
10. Credit cards may not be used to obtain cash.

Pursuant to City of Evansville Municipal Code Section 2.165.020 amended June 22, 2022

INTRODUCED BY: COUNCILMAN DAN MCGINN

COMMITTEE: FINANCE

RESOLUTION NO. C-2016-12

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF EVANSVILLE, INDIANA, REGARDING THE IMPLEMENTATION OF CERTAIN INTERNAL CONTROL STANDARDS AND PROCEDURES

WHEREAS, the Common Council of the City of Evansville (the "City") wishes to promote government transparency and accountability in accordance with the provisions of Indiana Code 5-11-1-27 which requires the implementation of certain minimum internal control standards and procedures; and

WHEREAS, the Indiana State Board of Accounts has defined the acceptable minimum level of internal control standards and developed *Uniform Internal Control Standards for Indiana Political Subdivisions* as they pertain to the following five components: 1) Control Environment; 2) Risk Assessment; 3) Control Activities; 4) Information and Communication; and 5) Monitoring; and

WHEREAS, the City, in accordance with Indiana Code 5-11-1-27 and its provisions requiring adoption of minimum internal control standards prior to June 30, 2016, desires to adopt internal control standards in compliance with the minimum standards established by the Indiana State Board of Accounts in its Uniform Internal Control Standards Manual.

BE IT THEREFORE RESOLVED, that the City of Evansville hereby resolves to adopt the following minimum Internal Control Standards and Procedures:

Internal Controls Policy Pursuant to Ind. Code § 5-11-1-27

I. Policy

The purpose of this policy is to communicate the Common Council's internal control objectives to all employees and elected officials of the City of Evansville and to firmly commit the City to the seventeen key principles of internal controls as established by the Indiana State Board of Accounts.

COMPONENT ONE: CONTROL ENVIRONMENT

Principle 1: The oversight body and management demonstrate a commitment to integrity and ethical values.

The City has the responsibility to establish and maintain an adequate system of internal control and to furnish to the Evansville Common Council, various boards and commissions,

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CITY CLERK

governmental agencies, creditors and others reliable financial information on a timely basis. An adequate system of internal control is necessary for the City to discharge these responsibilities.

Controls help ensure that assets are not exposed to unauthorized access and use, transactions are properly recorded in the financial records, and the resultant financial information is reliable. External organizations and stakeholders of the City rely on financial information to make decisions toward appropriations, loans and other debt, grants, and other contractual relationships. City resources are dependent upon the system of internal control. Auditors are required annually to report upon the adequacy of the City's systems for control over financial reporting and compliance per I.C. 5-11-1-27(e). The safeguarding of City assets and the reliability which the City and others can place upon its financial records is dependent upon the effectiveness of the internal control process.

As the fiscal body, Common Council expects the City administration to effect an internal control environment with policies and procedures necessary to provide reasonable assurance that practices cause effective and efficient operations, reliable financial reporting, and compliance with applicable laws and regulations.

The system of internal control is meant to keep the City on course toward its mission and to minimize risks to City funds and assets. The system promotes efficiency, minimizes risks of asset loss, helps ensure the reliability of financial information, and compliance with applicable laws, rules, and regulations.

Internal control is a process and the control environment is the foundation upon which all components of internal control are based. Internal control is about people, operations, communications, and the work environment. It is not about policies and forms though it takes shape through the implementation of relevant policies, procedures, and practices. Internal control can provide reasonable assurance, but no system of control can provide absolute assurance to the Common Council and other users of financial information.

The City Controller shall be charged with:

- Conveying periodic messages of the City's internal control philosophy and expectations to all employees;
- Evaluating the City's internal control system for weaknesses on a periodic (but no less frequently than annual) basis, providing solutions to any discovered weaknesses, and inform employees of necessary changes in procedures;
- Working with the City administration and Administrative Services to establish a confidential reporting system for individuals to report suspected fraud and abuse of internal control policies; and
- Working with Administrative Services to institute procedures to address violations of policies and consequences for violations.

Principle 2: The oversight body oversees the entity's internal control system.

As the fiscal body for the City, the Common Council is responsible for setting the institutional expectations for internal control, ensuring management is aware of those

expectations, requiring the upward communications channels are open through all levels of management, and evaluating management's effectiveness toward monitoring the control environment and implementing sound control policies and procedures. As the City's Chief Fiscal Officer, the Controller will be the Common Council's chief agent in implementing and managing the internal control policies and procedures.

Principle 3: Management establishes an organizational structure, assigns responsibility, and delegates authority to achieve the entity's objectives.

Individuals with delegated approval authority, e.g. Elected Officials and Department Heads are responsible for establishing, maintaining, and supporting a system of internal controls within their areas of responsibility and for creating the control environment that encourages compliance with City policies and procedures.

Adequate supervision is necessary to monitor that internal controls are operating as intended, and to help ensure the reliability of accounting and operational controls by pointing out errors, omissions, exceptions, and inconsistencies in procedures. Staff in leadership roles are responsible for the application of this policy and the design, development, implementation, and maintenance of systems of internal controls focusing on the effectiveness of operations and the safeguarding of assets within their respective areas of responsibility. All levels of management and supervision are responsible for strengthening internal controls when weaknesses are detected. Department managers should periodically review departmental procedures to ensure that the general principles of internal control are being followed.

The Finance Department has the primary responsibility for internal control over financial reporting and compliance with applicable laws, rules, and regulations. The Controller is the City's chief source for information and assistance to staff and Department Heads on this topic and will make resources available to assist in administering this policy. Corporate Counsel will assist the Controller to ensure compliance with applicable laws, rules and regulations.

The Administrative Services Department is responsible for internal controls over employee recruitment, hiring, separation, promotion, job classification, employee rights, and salary administration. The Director of Administrative Services and Corporation Counsel are the City sources for information and assistance on this topic and will make resources available to assist in administering this policy.

All levels of internal control are subject to examination by external auditors who are required to report on the adequacy of internal controls over finance and compliance.

Department Heads are responsible for prompt corrective action on all internal control findings and recommendations made by internal and external auditors. The audit process is completed only after Department Heads receive the audit results and take action to correct internal control weaknesses, improve systems, or demonstrate that management action is not warranted. Department Heads have the responsibility to ensure that those who report to them have adequate knowledge, skills, and abilities to function within, and contribute to, an effective

internal control environment. This includes providing access to appropriate training on topics relevant to their job responsibilities.

Principle 4: Management demonstrates a commitment to recruit, develop, and retain competent individuals.

The City Employee Handbook provides a roadmap for recruiting and maintaining quality employees. Prior to employment individuals may be subject to pre-employment background screening and/or a credit history check. The City will continue to assess the best recruitment pools and tools for the different skill sets necessary to adequately implement and maintain quality internal controls.

Job descriptions will be updated where necessary to reflect internal control responsibilities and duties. Employees will be regularly trained in internal control methods and all training will be documented in employees' personnel files. Employees will be regularly evaluated by their supervisors on their duties, including internal control duties, and receive feedback on possible improvements.

Principle 5: Management evaluates performance and holds individuals accountable for their internal control responsibilities.

Individuals are held accountable for their internal control responsibilities through a recognized structure which includes relevant job descriptions, operating procedures, periodic reviews, regular feedback, and a progressive disciplinary policy. Additionally, City administration seeks to address issues in specific departments and positions through regular meetings with Department Heads.

COMPONENT TWO: RISK ASSESSMENT

Principle 6: Management defines objectives clearly to enable the identification of risks and risk tolerances.

Through the creation of standard operating procedures and accurate organizational reporting charts management conveys and identifies objectives, missions, policies, and risk tolerances to employees.

The Finance Department will prepare a risk analysis of three major areas:

- The effectiveness and efficiency of operations.
- The reliability of reporting for internal and external use.
- Compliance with applicable laws and regulations.

For each category, the Finance Department will define objectives in specific measurable terms in order to enable the design of internal control for related risk, increase understanding at all levels, assess performance, identify goals, objectives, methods and target dates while incorporating external requirements.

Principle 7: Management identifies, analyzes, and responds to risks related to achieving the defined objectives.

The Finance Department will identify, analyze and respond to the risks identified in Principle 6 by determining:

- How likely is the risk to occur?
- How will it impact the objective?
- Is the risk based on complex or unusual transactions?
- Is the risk based on fraud? Once each risk has been identified and analyzed, the Finance Department will work with Department Heads to determine how to respond to each risk with a specific solution and action.

Principle 8: Management considers the potential for fraud when identifying, analyzing, and responding to risks.

Management is committed to fraud prevention by utilizing a "trust but verify" approach. The potential for fraud, misappropriation, and outright theft are contemplated as controls are designed for various City departments. Fraud responses will include statutorily required responses to fraud, including, but not limited to Ind. Code § 5-11-1-27(l) relating to the Report of Misappropriation of Funds to State Board of Accounts, various law enforcement agencies and the Prosecuting Attorney and Ind. Code § 5-11-1-27(j) relating to the Report of Material Variances, Losses, Shortages or Thefts to the State Board of Accounts.

Principle 9: Management identifies, analyzes, and responds to significant changes that could impact the internal control system.

The Finance Department, in coordination with Department Heads, will regularly evaluate and adjust internal control policies in order to accommodate for the impact of future changes, including but not limited to changes in personnel, elected officials, programs, technology and laws and regulations, as well as financial fluctuations.

COMPONENT THREE: CONTROL ACTIVITIES

Principle 10: Management designs control activities to achieve objectives and respond to risks.

The Finance Department will establish and maintain a system of internal controls that satisfies the City's objectives in the following categories:

- Risks are identified and effectively managed
- Safeguarding of City assets
- Reliability and integrity of financial information
- Compliance with City policy, plans, procedures, laws and regulations
- Economical and efficient use of City resources
- Meeting established objectives and goals for City operations and programs.

General internal control principles for Departments are:

- Separation of duties
  - Duties are separated so that one person's work routinely serves as a check on another's work.
  - No one person has complete control over more than one key function or activity (e.g., authorizing, approving, certifying, disbursing, receiving, or reconciling).
- Authorization and approval
  - Proposed transactions are authorized when proper and consistent with City policy and the department's plans.
  - Transactions are approved by the person who has delegated approval authority.
- Custodial and security arrangements
  - Responsibility for physical security/custody of City assets is separated from record keeping/accounting for those assets.
  - Unauthorized access to City assets and institutional data is prevented.
- Timely and accurate review and reconciliation
  - Departmental accounting records and documents are examined by employees who have sufficient understanding of the City accounting and financial systems to verify that recorded transactions actually took place and were made in accordance with City policies and procedures.
  - Departmental accounting records and documentation are compared with City accounting system reports and financial statements to verify their reasonableness, accuracy, and completeness.
- The general internal control principles should be applied to all departmental operations, especially accounting records and reports, payroll, purchasing/receiving/disbursement approval, equipment and supply inventories, cash receipts, petty cash and change funds, billing and accounts receivable.

All City systems, processes, operations, functions, and activities are subject to evaluations of internal control systems. The results of these evaluations provide information regarding the City's overall system of control.

Information and communication – Information must be timely and communicated in a manner that enables people to carry out their responsibilities.

- All covered employees must be trained on Internal Controls according to Ind. Code § 5-11-1-27(g). All personnel must receive a clear message from the City's administration that control responsibilities are to be taken seriously. Failure to comply with established practices will subject individuals to the terms of disciplinary action or dismissal.
- Employees must understand their own roles in the internal control system, as well as how individual activities relate to the work of others.
- Employees should have a means of communicating significant information to the City's administration.
- The City must communicate effectively with external parties, such as auditors, creditors, contractors, suppliers, regulators and other stakeholders.

- Internal control is meant to keep the City focused on achieving its mission while avoiding financial irregularities. There is a balance between effective controls and mission accomplishment. Costs associated with internal controls should not exceed their benefit, nor should controls be allowed to stifle mission effectiveness and timely action. All levels of management must assess the costs, benefits, and risks when designing controls to develop a positive control environment and compensate for the risks of non-compliance, loss of assets, or unreliable reporting while accomplishing the City mission.

The following specific internal control policies are adopted for use by City Departments:

Payroll Activities

- Salaries and wage rates are verified by the Human Resources Department.
- The responsibilities for hiring, terminating, and approving promotions are segregated from those preparing payroll transactions or inputting data.
- The responsibilities for approving time sheets are segregated from those for preparing payroll transactions or inputting data.
- Payroll adjustment reports are submitted by someone outside of the payroll process.
- Employees' time and attendance records are approved by their supervisors.
- Corrections to recorded time and attendance records are approved by the employee and employee's supervisor.
- Procedures are in place to ensure that changes in employment status are promptly reported to the payroll processing unit.
- Payroll disbursements are reviewed and approved by an authorized individual prior to payment.
- Access to payroll applications is appropriately controlled by user logins and passwords.
- Changes to a payroll disbursement are approved by an individual other than the ones authorized to process the changes.
- Payroll deposits and checks are reconciled to the payroll check register.
- Access to the signature stamp used to sign payroll checks is adequately controlled.
- Employees are cross-trained on the payroll process; those assigned to payroll take regular vacations.

Disbursement Activities

- The responsibility for approving claims is segregated from those preparing the claims.
- Checks are written by an individual other than the one approving the claim.
- Checks are signed by an individual other than the one preparing them.
- Claims for payment are reviewed and approved by the governing body prior to payment.
- A reconcilement is completed between the claims for payment approved by the board and the actual disbursements posted to the ledger.
- The responsibility for acknowledging the receipt of goods or services is segregated from those preparing claims and writing checks.
- Vendor checks are accounted for in numerical order and reconciled to the disbursement ledger.
- Invoices or other receipts are attached to each claim to support the disbursement.

- A review is completed by an individual outside the disbursement process in which the claim amount is compared to the supporting documentation attached to the claim and the amount of the check.
- Access to disbursement applications is appropriately controlled by user logins and passwords.

Receipting Activities

- The responsibility for collecting money and issuing receipts is segregated from those preparing the bank deposit.
- The responsibility for making bank deposits is segregated from those preparing the monthly bank reconcilement.
- Pre-numbered receipts are issued for all money collected and the receipt is retained with supporting documentation.
- Receipts are reconciled to the cash receipts ledger by an individual other than the one collecting money and issuing receipts.
- Posting of receipts to the ledger is completed by an individual other than the one who collects money and makes the deposit.
- Receipts indicate the type of payment received (cash, check, etc.) and this is reconciled to the make-up of the bank deposit.
- Accounts receivable records are maintained by an individual other than the one(s) involved in the billing process.
- The billing process is completed by an individual other than the one who collects cash payments from customers.

Cash Activities

- A reconcilement between the recorded cash balance and the bank balance is completed monthly by an individual separate from the receipting and disbursing processes.
- A reconcilement between the receipts ledger and the credits to the bank account is completed periodically by an individual separate of the receipting process.
- A reconcilement between the disbursement ledger and the debits to the bank account is completed periodically by an individual separate of the disbursement process.
- The monthly reconcilement between the cash balance and the bank balance is thoroughly reviewed and approved by the governing body.
- Disbursements from and reimbursements to petty cash funds are periodically reviewed by an individual other than the one responsible for maintaining the petty cash fund.

Credit Cards Transactions

- A designated official or employee oversees the issuance and use of the credit cards.
- An ordinance or resolution specifically states the purposes for which the credit card may be used.
- A designated person separate from disbursement process reviews transactions listed on the credit card statements for sufficient documentation and inclusion in claim to the Board.

Principle 11: Management designs the political subdivision's information system and related control activities to achieve objectives and respond to risks.

The Finance Department and Department Heads will work with the Chief Information Officer and the Information Technology Department to ensure that information technology is used as an integral part of the internal control system. This may include, but not be limited to:

- Setting permission such that only certain users may perform certain tasks
- Using technology to accomplish segregation of duties by forcing duties to be completed by different users
- Automating certain processes and calculations
- Limiting the authority to access different components of various softwares to employees with duties specifically related to that component
- Prohibiting user ID and password sharing among employees
- Restricting the authority to correct or make adjustments to records to key employees
- Requiring the use of prescribed forms or the approval of alternative forms

Principle 12: Management implements control activities through policies.

The City has an employee handbook that is regularly updated to communicate policies to employees. Additionally, the Finance Department regularly works with departments and employees who handle financial transactions to recommend and ensure best practices. All procedures are in writing and communicated frequently to all relevant employees. Policies are available both electronically and in hard copy form.

COMPONENT FOUR: INFORMATION AND COMMUNICATION

Principle 13: Management uses quality information to achieve the political subdivision's objectives.

The City strives to lead in the areas of financial transparency and accountability. By adopting standards and investing in systems that exceed State mandated minimums, City management provides employees and stakeholders with high quality information and informatics systems. The City Finance Department and Legal Department attend training and industry seminars to stay abreast of changes and developments in requirements and communicate that information effectively to impacted employees.

Principle 14: Management internally communicates the necessary quality information to achieve the political subdivision's objectives.

Internal communications on internal controls are communicated through adoption of formal policies by relevant boards and commissions and/or the legislative body or documented through memos from the Finance, Legal or relevant Department Head. Internal memos and reports are maintained to document communication.

Principle 15: Management externally communicates the necessary quality information to achieve the entity's objectives.

Communications with the State Board of Accounts, other State agencies, grantor agencies, and regulatory agencies are documented by email, memos, letters, and other forms of written correspondence. Logs are kept for information provided verbally. All documents are maintained in accordance with the City and state's record retention policies. Reports and policies are cross checked for accuracy, relevancy, and timeliness of information.

COMPONENT FIVE: MONITORING ACTIVITIES

Principle 16: Management establishes and operates monitoring activities to monitor the internal control system and evaluate the results.

City administration monitors and evaluates compliance with internal control policies via multiple vectors. Separation of duties, redundancy polices, layered approval systems, monthly reports, and physical controls such as video monitoring allow management to both review and evaluate control systems.

The Finance Department shall implement a system of monitoring that includes:

- Periodic checks to determine if controls are in place and working effectively
- Reviewing control activities to determine if the actual activities are in compliance with established procedures
- Documenting deficiencies in the internal control processes and remediating them quickly

Monitoring activities will be documented by signatures, initials, or other appropriate methods.

Principle 17: Management remediates identified internal control deficiencies on a timely basis.

Breaches of internal controls are subject to significant levels of internal scrutiny. If informed of a material breach of internal controls, the Finance Department and City administration actively investigate and address said breach and adjust policies and procedures to prevent such breaches in the future. Once breaches are identified and investigated, a formal or informal corrective action plan will be developed.

The proper officers of the City are hereby authorized and directed, for and on behalf of the City, to take any action as such person determines to be necessary or appropriate to accomplish the purposes of this Resolution.

This Resolution shall be in full force and effect from and after its passage.

PASSED AND ADOPTED by the Common Council of the City of Evansville, Indiana on the 27 day of June, 2016.

Missy Mosby, President

Attest:

Laura Windhorst, Clerk

Presented by me to the Mayor of the City of Evansville, Indiana on the 28 day of June, 2016, at the hour of 11, A.m.

Clerk

This resolution approved and signed by me on the 29th day of June, 2016, at the hour of 7:30, A.m.

Lloyd Winnecke, Mayor

Approved as to Form:

Corporation Counsel

CITY OF EVANSVILLE, INDIANA

Office of the Controller

SUBSCRIPTION-BASED IT ARRANGEMENTS POLICY & PROCEDURES

SUBJECT: Subscription-Based Information Technology Arrangements Policy

EFFECTIVE DATE: February 1, 2024 REVISION: N/A SUPERCEDES: N/A

Approved by: _____

PURPOSE: The purpose of this policy is to outline the steps taken by the City in its efforts to identify all Subscription-Based Information Technology Arrangements (SBITA) related contracts that meet the definition of a SBITA agreement as defined in the GASB Statement 96 for the recording of SBITA agreements. This policy will be revised periodically as determined necessary by the City.

The requirements of the Statement are effective for the City's fiscal year ending December 31, 2023. Changes adopted to conform to the provisions of this Statement will be applied retroactively by restating financial statements of the prior year, when required.

The Statement defines a SBITA as a contract that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

To determine whether a contract conveys control of the right to use the underlying IT asset, a government should assess whether it has both of the following:

a. The right to obtain the present service capacity from use of the underlying IT asset as specified in the contract.

b. The right to determine the nature and manner of use of the underlying IT asset as specified in the contract.

SCOPE OF APPLICABILITY: The SBITA review, approval and reporting policy shall apply to:

1. All Departments of the City of Evansville, Indiana,
2. Evansville-Vanderburgh Levee Authority,
3. Port Authority of Evansville,
4. Vanderburgh County Solid Waste Management District,

5. Evansville Local Public Improvement Bond Bank,
6. Evansville Water and Sewer Utility,
7. Evansville Redevelopment Authority.

SBITA MATERIALITY:

The City will consider any SBITA entered into with a contract value of $5,000.00 or more to be material. This amount is .5% of the ending net position/fund balance of the smallest opinion unit as of 12/31/22. All SBITAs over this materiality amount will be evaluated and reported in accordance with the requirements of the Statement. All SBITAs not evaluated individually per the materiality threshold will be considered in the aggregate to ensure unrecorded SBITAs in the aggregate are not considered material.

CAPITALIZATION THRESHOLDS:

The threshold to capitalize the underlying IT asset is set at $5,000.00. The total contract value at the time of implementation must be at or above the SBITA materiality as determined above in order for the City to report the underlying IT asset.

INCREMENTAL BORROWING RATE:

The initial incremental borrowing rate for SBITAs will be established for existing SBITAs with the help of our consultant. Going forward, when a new SBITA has been established, if the interest rate is not stated in the contract, the City will establish an incremental borrowing rate at the time of the SBITA transaction with the help of our consultant.

POLICY: Prior to entering into a SBITA agreement the following steps shall be taken to obtain approval for the SBITA transaction:

1) The requesting department shall follow the appropriate procurement procedures as indicated by the City of Evansville Purchasing Policy and the Purchasing Director. Once a prospective lessor has been identified, the requesting department shall provide the SBITA Request & Approval Form and submit it along with a draft of the SBITA to the City Controller.

2) The City Controller (Department of Finance) shall verify the funds necessary to implement the SBITA are available in the appropriate budget line item and that use of the funds is appropriate. The City Controller shall review the anticipated SBITA term to determine the funding is adequate and evaluate the impact of the SBITA on the City's budget. The Finance Department shall log the proposed SBITA in the SBITA Request Log and email the draft SBITA and SBITA Request & Approval Form to the requesting department.

3) After the City Controller approves and verifies the SBITA funding, it may be necessary to obtain City Council approval for a line-item transfer via a Finance Ordinance.

4) After Step 3 or concurrently with Step 4, the requesting department shall submit the SBITA Request & Approval Form and the draft SBITA electronically to the Legal Department for review and approval.

5) The Legal Department shall review and approve the SBITA and shall determine whether public notice and/or City Council approval is required.

6) If the total amount of the SBITA is equal to or greater than Five Thousand Dollars ($5000.00) the following requirements must be met:

    a. A public notice shall be posted in three (3) locations within the Civic Center.

    b. A public notice shall be published in the Evansville Courier & Press once a week for two weeks, in accordance with IC 5-3-1-4; and

    c. City Council approval must be obtained. The requesting department shall notify the City Clerk and request that consideration of the SBITA be placed on the City Council's agenda.

7) Following City Council approval of the SBITA, the requesting department may then submit the proposed SBITA to the responsible Board for review and approval. The Board agenda must clearly state that the SBITA will be considered by the Board.

8) After Board approval and all signatures are obtained, the Board Secretary shall scan and email the following documents to the Finance Department:

    a. Completed SBITA Request & Approval Form.

    b. A fully executed copy of the SBITA along with payment schedule (if applicable);

    c. Proof of advertisement demonstrating compliance with section 7 above; and

    d. Verification of Board and Council approval.

9) The Finance Department shall enter the scanned documents into the Gateway program on the State Board of Accounts website within thirty (30) days of receipt.

10) The requesting department shall enter a requisition into Munis attaching copies of all documents identified in section 9 above (items a-d). Upon receipt of the required documents, the Purchasing Department shall issue a Purchase Order.

11) The requesting department shall maintain copies of all documents in accordance with Records Retention requirements.

12) During Year-End Closing, the Finance Department shall request that each department provide a report of all SBITAs to the Finance Department.

NOTE:

SBITAs shall not exceed ten (10) years, unless approved by the Indiana Department of Local Government and Finance (DLGF). The maximum term allowed by law is fifty (50) years.

All SBITAs must include language stating the SBITA is subject to annual appropriation of funds by the City Council.

MEMORANDUM:

To: All City Department Heads and All City Bookkeepers

From: Lora Bennett, Deputy Controller

Date: March 20, 2024

Reference: Revenue Processing Policy

Please be advised that it has been brought to my attention that not all revenue is being processed as per Indiana State Code – IC 5-13-6-1.

The code reads in part: **that all public funds shall be deposited not later than the business day following the receipt of the funds** on business days of the depository in one (1) or more depositories in the name of the City of Evansville by the officer having control of the funds.

Please note that all departments should have, at a minimum, two (2) employees trained to process daily revenue transactions. An absent employee should not delay the processing of daily revenue receipts.

Department Check Processing

1. Review check figures to ensure that the numeric and written amounts on the check match, and that they are the correct amount. The check must be dated and signed.
2. City employees should NOT alter any information on presented checks.
3. Make sure all checks are signed by the check issuer.
4. Ensure all checks are endorsed with a "For Deposit Only" Stamp.
5. All check batches should include a totaled adding machine tape.

Deposit Documentation

All deposits should include the following documentation, when remitted to the Finance Department.

1. Munis Payments Proof
2. Deposit Slip (if applicable)
3. Credit Card Slips (if applicable)
4. Adding Machine Tape – Total of checks
5. Scan all associated deposit documents & attach to the payment entry in Munis.
6. State/Federal Funding by ACH or Check
    - Send the documentation when you initiate the transaction/drawdown/payment process. It must include the appropriate charge code for all ACH or wire transfers.

- If the transaction is associated with a General Billing invoice, submit a copy of the invoice.

Please note when dropping off a batch with cash a Finance employee should count any cash included in batch and sign/initial the payments proof when deliver to Finance Office.

Starting in 2024 the Finance Office initiated a new procedure that requires the employee dropping off batches to fill out our form and signing it showing the deposit was dropped off. A Finance employee will initial that it was received in our office.

GLOSSARY OF TERMS

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of when related cash is actually received or spent.

ADA - Americans with Disabilities Act – a federal mandate requiring the removal of physical barriers and the addition of improvements to ensure that all physically challenged individuals have equal access to government programs, services, and buildings.

Adopted Budget - Appropriation of funds by the City Common Council at the beginning of each fiscal year.

Ad Valorem (Property) Tax - Tax levied on the assessed value of real and personal property.

Allocation - A sum of money set aside for a specific purpose.

Appropriation - A general term used to denote the amount authorized in the budget for expenditure by a department or division.

Assessed Valuation - Appraised value of property adjusted by a classification factor, to determine the basis for distributing the tax burden to property owners.

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balanced Budget - Management of the financial plan with the objective of ensuring that expenditures do not exceed revenues.

Bond - A certificate of debt issued by a government to finance a capital expenditure or other liabilities in which payment of the original investment plus interest is guaranteed by a specified future date.

Bond Rating - A system of appraising and rating the investment value of individual bond issues.

Budget - A financial plan for a specific period of time (fiscal year) incorporating an estimate of planned expenditures and financing sources.

Budget Amendment - A legal procedure utilized by the City staff and City Common Council to revise a budget appropriation during the fiscal year.

Budget Calendar - The schedule of key dates which the City staff follows in the preparation, adoption, and administration of the budget.

Budget Control - The control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within limitations of available appropriations and revenues.

GLOSSARY OF TERMS

Budget Document - The official publication prepared by the Mayor which presents the proposed budget to the citizens and governing body. The budget document is also available on the City's website at https://evansvillegov.org/city/department/index.php?structureid=61

Budget Message - A general discussion of the proposed budget presented in writing as part of the budget document. The transmittal letter explains the current budget issues compared to the background of financial experiences in recent years and present recommendations made by the Mayor.

Budget Ordinance - The official enactment by the Mayor and City Common Council legally authorizing City officials to obligate and expend resources.

Budgeted Positions - The number of positions scheduled for a department. However, the number of staff on board may vary from the budgeted position level because of employee terminations, delays in hiring, or other authorized changes in position or staff levels.

Capital Assets - Property and equipment with a unit value of $5,000 or more (depending on asset classification) and an estimated useful life of five years or more.

Capital Improvement Plan - A financial plan of proposed capital expenditures and the means of financing them.

Capital Expenditures - A capital expenditure is a purchase of any item over a specified amount depending upon the type asset (i.e., small tools, vehicles, and infrastructure) with a useful life of five years or more. Items purchased meeting the criteria are tracked in the asset management system.

Cash Basis - A basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Cash Flow - A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

CDBG - Community Development Block Grant – a federally funded program designed to assist low-income residents.

CAD – Computer assisted dispatching.

Commercial Vehicle Tax - Taxes levied on vehicles designed primarily for use upon public roads.

Compensated Absences - City employees are granted vacation and sick leave in varying amounts. The City records vested vacation and sick leave benefits as earned in the accounting records for GAAP basis only.

GLOSSARY OF TERMS

Comprehensive Plan - A long-term plan to control and direct the use and development of property in the City. It is also used to make strategic decisions regarding the water and sewage lines, infrastructure, and roads.

Consumer Price Index - A statistical description of price levels provided by the U. S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Debt Limit - A maximum amount of debt that can be legally incurred.

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

Department - An administrative segment of the City that indicates management responsibility for an operation or a group of related activities within a functional area. Departments are the basic units of the budget.

Depreciation – The expensing of the cost of a capital asset over the estimated useful life of a capital asset. Only used in enterprise funds.

Designated Contingency - Funds set aside for a specific purpose by the City Common Council to be used as needed.

Disbursement - Payment for goods or services received which results in a decrease in net financial resources; also referred to as expenditure.

EDA – Abbreviation for Economic Development Administration

Encumbrance - The commitment of appropriated funds to purchase an item or service.

Enterprise Fund - An enterprise fund is used for governmental functions that are self-supporting. Enterprise funds belong to a group of funds called "proprietary" and account for operations that provide services to the community at large. The City utilizes an enterprise fund to account for the operations of the water and sewer operations, which are funded by charges to commercial and residential customers.

Expenditure - The outflow of funds paid for an asset, good, or service.

Fiscal Year (FY) - The City's accounting period of twelve months, that begins January 1 and ends December 31.

Franchise Fee - An annual assessment paid by utilities for the privilege of doing business in the City of Evansville.

GLOSSARY OF TERMS

Fringe Benefits - Payments made by the City to cover pensions, health insurance, life insurance, Social Security and Medicare tax, and other benefits on behalf of city employees.

Fund - An accounting entity that has a set of self-balancing accounts and records all financial transactions for specific activities or government functions. The City utilizes the following fund types: general fund, special revenue funds, debt service fund, capital project fund, enterprise funds, trust funds, and an internal service fund.

Fund Balance - The total dollars remaining after current expenditures are subtracted from the sum of the beginning fund balance and current resources. The goal is to maintain a fund balance reserve of one-quarter or threes months of the General Fund expenditure budget.

GAAP - Generally Accepted Accounting Principles – guidelines for financial accounting and reporting which set uniform minimum standards for accepted accounting practices. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

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

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from taxes but is backed by the full faith and credit of the City.

GIS - Abbreviation for Geographic Information System.

Governmental Funds - An accounting entity used to account for operations that rely mostly on current assets and current liabilities. Governmental funds include the General Fund, Special Revenue Funds, Capital Projects Fund, and the Debt Service Fund.

Governmental Service Charge - Expense for payment to another fund for services provided.

Grants - Contributions by another government or other organization to support a particular function.

HUD - Housing and Urban Development – a federally funded program that assists low income families in attaining decent, safe, and sanitary housing.

Infrastructure - The physical assets or foundation of the City, including parks, sidewalks, culverts, bridges, drainage, and street system. This term is also frequently used to describe specifically the City's street and drainage system.

Interfund Transfer - Contributions and operating transfers to another fund of the City.

GLOSSARY OF TERMS

Intergovernmental Revenue – Revenue received from other governments or local agencies.

Internal Service Fund - An accounting entity used to account for operations that provide services to City departments at cost. Like enterprise funds, internal service funds belong to the "proprietary" group of funds. The City's health insurance operations are accounted for through the use of an internal service fund.

Licenses & Permits - Fees collected for the issuance of licenses and permits such as building permits.

Modified Accrual Basis - The basis of accounting under which revenues are recognized when they become both measurable (i.e. an amount can be determined) and available to finance expenditures of the current period. Available means collected in the current period or soon enough thereafter to be used to pay liabilities of the current period.

Operating Budget - The portion of the City budget pertaining to daily operations that provides basic services. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, goods, and services.

Operating Expenditures - Expenditures for goods and services which primarily benefit the current period and are not defined as capital or personal services.

Other Financing Sources - Long-term debt proceeds, operating transfers, and proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

PILOT – Payment In Lieu Of Tax.

Personal Property - Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible property (stocks and taxable bonds).

Personal Services - Expenses for salaries, wages, overtime, the City's contribution to FICA, health/life insurance, and employee retirement benefits.

Proprietary Funds - Accounting entities to account for operations similar to a private enterprise with a balance sheet that incorporates long-term debt obligations, assets and liabilities, and depreciation. Enterprise funds and internal service funds are "proprietary" funds.

Real Property - Immobile property such as land, natural resources above and below the ground, and buildings and fixed improvements to land.

Refunding Bond - A certificate of debt issued by a government, which is used to pay the principal and interest on existing debt.

Restricted Fund Balance - A designation used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

GLOSSARY OF TERMS

Restitution - An act to make good or give an equivalent for any loss, damage, or injury.

Revenue - Funds that the City receives as income. It includes such items as taxes, license fees, service charges, fines, penalties, and grants.

Revenue Bond - Bonds whose principal and interest are payable from pledged revenue sources, and are not legally backed by the full faith and credit of the City.

Special Revenue Fund - A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose such as the Public Works Fund, CDBG, Cemetery, etc.

Tax Exemption - Immunity from the obligation of paying taxes in whole or in part.