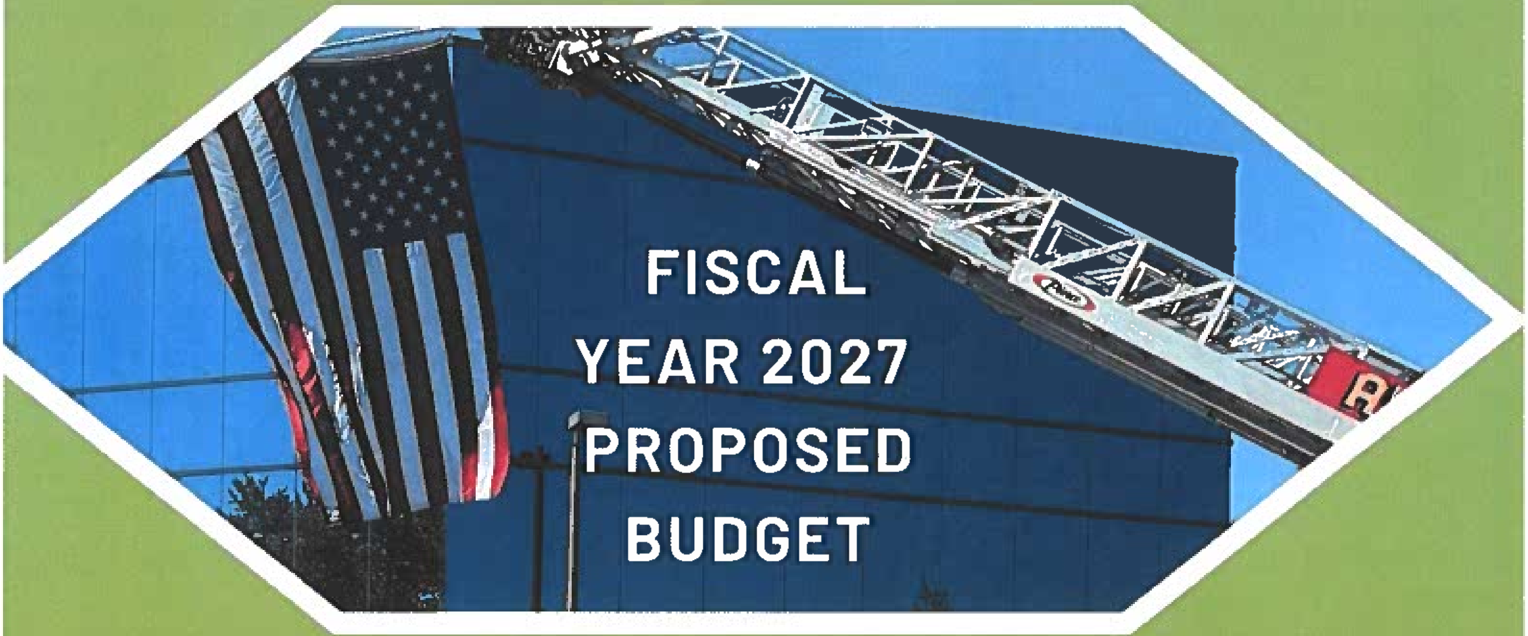


FISCAL YEAR 2027 PROPOSED BUDGET

Mayor Buddy Duke

<u>City Council</u>

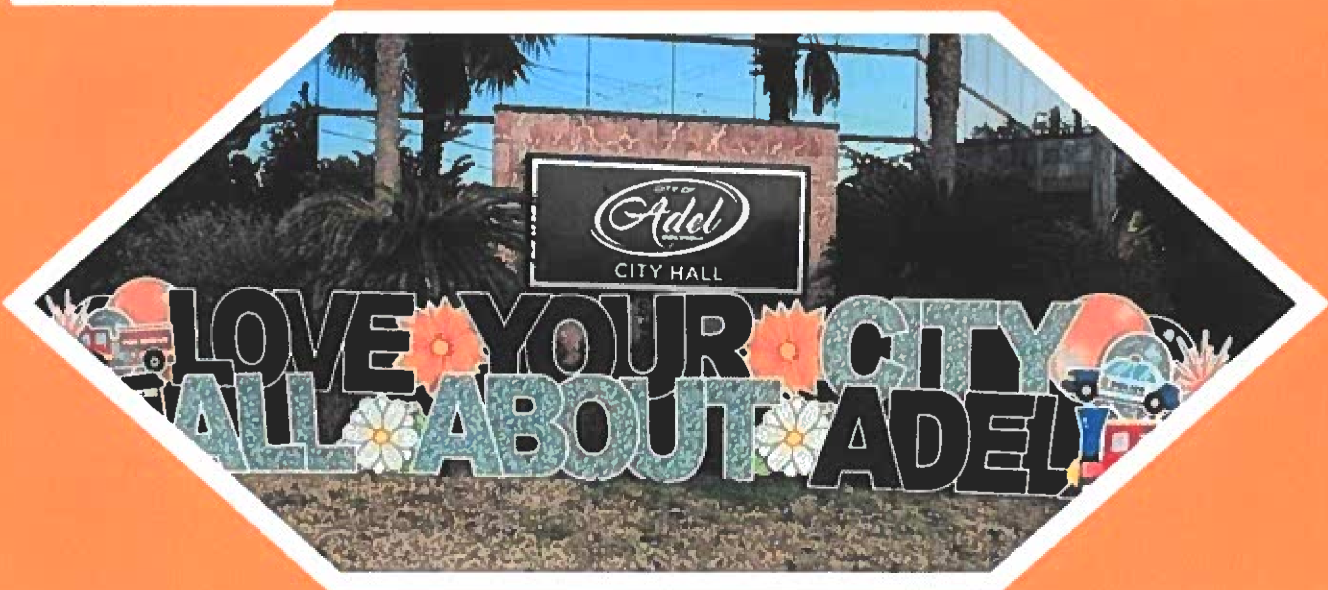
Celestine Hayes

Timothy Lewis

Greg Paige

Jody Green

Terry McClain



City of Adel
Proposed Financial Plan - Fiscal Year 2027

	Total Combined	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds
Projected Sources of Funds					
Revenues:					
Taxes	$ 3,991,220	$ 3,108,550	$ 251,230	$ 631,440	$ -
Locally Generated non-Tax Revenues	$ 21,813,890	$ 724,900	$ 27,400	$ 133,515	$ 20,928,075
Revenues from Other Governments	$ 1,209,025	$ 9,865	$ 1,199,160	$ -	$ -
Other Financing Sources	$ 1,093,110	$ 1,093,110	$ -	$ -	$ -
Receipts from Other Funds of the City	$ 2,885,680	$ 2,885,680	$ -	$ -	$ -
Total Sources	**$ 30,992,925**	**$ 7,822,105**	**$ 1,477,790**	**$ 764,955**	**$ 20,928,075**
Projected Use of Funds					
Operating Expenditures	$ 26,505,225	$ 6,264,635	$ 12,300	$ -	$ 20,228,290
Capital Expenditures	$ 15,432,015	$ 1,176,215	$ 1,609,160	$ 1,940,275	$ 10,706,365
Capital Distribution	$ (10,706,365)	$ -	$ -	$ -	$ (10,706,365)
Debt Service	$ 171,210	$ 132,055	$ -	$ -	$ 39,155
Disbursement to Other Funds of the City	$ 2,716,780	$ -	$ -	$ -	$ 2,716,780
Total Uses	**$ 34,118,865**	**$ 7,572,905**	**$ 1,621,460**	**$ 1,940,275**	**$ 22,984,225**
Excess (Deficit) of Sources Over Revenues	**$ (3,125,940)**	**$ 249,200**	**$ (143,670)**	**$ (1,175,320)**	**$ (2,056,150)**

City of Adel - Fiscal Year 2027 Capital Plan

Department	FY 27	Grant	Current Revenue	SPLOST	DOT	T-SPLOST	Lease Pool	Loan	ARPA
Parks									
Parking Lot Jim Battle Park	$ 111,680	$ 55,840	$ -	$ 55,840	$ -	$ -	$ -	$ -	$ -
Total Parks & Recreation	**$ 111,680**	**$ 55,840**	**$ -**	**$ 55,840**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Police									
Vehicles	$ 258,000	$ -	$ -	$ -	$ -	$ -	$ 258,000	$ -	$ -
Tasers	$ 15,000	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ -	$ -
Walkie Talkies	$ 166,410	$ -	$ -	$ -	$ -	$ -	$ 166,410	$ -	$ -
Walkie Talkies - Animal Control	$ 13,900	$ -	$ -	$ -	$ -	$ -	$ 13,900	$ -	$ -
Equipped Truck - Animal Control	$ 59,000	$ -	$ -	$ -	$ -	$ -	$ 59,000	$ -	$ -
Total Police	**$ 512,310**	**$ -**	**$ 15,000**	**$ -**	**$ -**	**$ -**	**$ 497,310**	**$ -**	**$ -**
Fire									
Laddder Truck (Used)	$ 525,000	$ -	$ -	$ -	$ -	$ -	$ 525,000	$ -	$ -
Equipment for New Pumper	$ 111,505	$ -	$ -	$ 111,505	$ -	$ -	$ -	$ -	$ -
Command Truck	$ 70,300	$ -	$ -	$ -	$ -	$ -	$ 70,300	$ -	$ -
Turnout Gear	$ 30,000	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ -
Total Fire	**$ 736,805**	**$ -**	**$ -**	**$ 141,505**	**$ -**	**$ -**	**$ 595,300**	**$ -**	**$ -**

City of Adel - Fiscal Year 2027 Capital Plan

Department	FY 27	Grant	Current Revenue	SPLOST	DOT	T-SPLOST	Lease Pool	Loan	ARPA
Streets									
Building Upgrades	$ 50,000	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ -
Pick up Truck - Four Door	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60 Inch Zero Turn Lawn Mower	$ 14,000	$ -	$ -	$ 14,000	$ -	$ -	$ -	$ -	$ -
Total Streets	**$ 64,000**	**$ -**	**$ -**	**$ 64,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Water									
Water Tower Maintenance	$ 171,605	$ -	$ -	$ 171,605	$ -	$ -	$ -	$ -	$ -
West I-75 Water Improvements	$ 595,730	$ -	$ -	$ -	$ -	$ -	$ -	$ 595,730	$ -
Additions to System	$ 100,000	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -
Total Water	**$ 867,335**	**$ -**	**$ 100,000**	**$ 171,605**	**$ -**	**$ -**	**$ -**	**$ 595,730**	**$ -**
Sewer									
Manhole Rehab	$ 10,000	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -
By Pass Pump	$ 75,000	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ -	$ -
Lift Station 18 (Phase 1)	$ 3,654,960	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,154,960	$ 1,500,000
Lift Station 18 (Phase2) Headworks & Force Main)	$ 2,666,670							$ 2,666,670	$ -
West I-75 Sewer Improvements	$ 2,567,400	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,567,400	$ -
South Pine Lift Station	$ 125,000	$ -	$ -	$ 125,000	$ -	$ -	$ -	$ -	$ -
Lakeside Lift Staton	$ 30,000	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ -
Small Excavator	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sewer Crane Truck	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Sewer	**$ 9,129,030**	**$ -**	**$ 85,000**	**$ 155,000**	**$ -**	**$ -**	**$ -**	**$ 7,389,030**	**$ 1,500,000**

City of Adel - Fiscal Year 2027 Capital Plan

Department	FY 27	Grant	Current Revenue	SPLOST	DOT	T-SPLOST	Lease Pool	Loan	ARPA
Electric									
Extension of System	$ 100,000	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -
Meter Replacement	$ 110,000	$ -	$ 110,000	$ -	$ -	$ -	$ -	$ -	$ -
Transformer Replacement	$ 50,000	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -
Small Work Truck	$ 40,000		$ 40,000	$ -	$ -	$ -	$ -	$ -	$ -
Total Electric	**$ 300,000**	**$ -**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Gas									
Additions to system	$ 100,000	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -
Total Gas	**$ 100,000**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Sanitation									
Residential Refuse Truck	$ 310,000	$ -	$ -	$ -	$ -	$ -	$ 310,000	$ -	$ -
Total Sanitation	**$ 310,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 310,000**	**$ -**	**$ -**

City of Adel - Fiscal Year 2027 Capital Plan

Department	FY 27	Grant	Current Revenue	SPLOST	DOT	T-SPLOST	Lease Pool	Loan	ARPA
Resurfacing									
GTIEB Payments	$ 60,325	$ -	$ -	$ 60,325	$ -	$ -	$ -	$ -	$ -
M.J. Taylor Road	$ 400,000	$ -	$ -	$ -	$ 260,000	$ 140,000	$ -	$ -	$ -
Hwy. 37 Corridor Improvement	$ 410,000	$ -	$ -	$ -	$ -	$ 410,000	$ -	$ -	$ -
Poplar St. (West 5th St. to State Route 37)	$ 38,550	$ 34,695	$ -	$ 3,855	$ -	$ -	$ -	$ -	$ -
Old Quitman Road (From I-75 to US 41)	$ 381,400	$ -	$ -	$ 381,400	$ -	$ -	$ -	$ -	$ -
Jimmy St.	$ 62,670	$ -	$ -	$ 62,670	$ -	$ -	$ -	$ -	$ -
East 10th St.	$ 17,890	$ 16,100	$ -	$ 1,790	$ -	$ -	$ -	$ -	$ -
(South Laurel to South Forrest Ave.)									
South Forrest Avenue	$ 96,580	$ -	$ -	$ 96,580	$ -	$ -	$ -	$ -	$ -
(East 10th St. to East 6th St.)									
Ollie Street (North Elm St. to Dead End)	$ 37,000	$ 33,300	$ -	$ 3,700	$ -	$ -	$ -	$ -	$ -
Birch St.	$ 136,420	$ -	$ -	$ 136,420	$ -	$ -	$ -	$ -	$ -
(141 ft North of Hickory Cir. To West 3rd St.)									
West Bay St. (North Elm St. to North Oak St.)	$ 22,120	$ 19,910	$ -	$ 2,210	$ -	$ -	$ -	$ -	$ -
West Bay St. (Birch St. to North Elm St.)	$ 63,650	$ -	$ -	$ 63,650	$ -	$ -	$ -	$ -	$ -
West 2nd St. (Birch St. to North Elm St.)	$ 83,000	$ -	$ -	$ 83,000	$ -	$ -	$ -	$ -	$ -
West 1st St. (Adam St. to North Elm St.)	$ 35,800	$ -	$ -	$ 35,800	$ -	$ -	$ -	$ -	$ -
West 8th St. (West 9th to South MLK)	$ 57,000	$ -	$ -	$ 57,000	$ -	$ -	$ -	$ -	$ -
West 1st St. (North Elm St. to US 41)	$ 126,200	$ -	$ -	$ 126,200	$ -	$ -	$ -	$ -	$ -
West 2nd St. (North Elm St. to Dead End)	$ 139,770	$ -	$ -	$ 139,770	$ -	$ -	$ -	$ -	$ -
West 2nd St. (Dead end to US 41)	$ 32,790	$ 29,510	$ -	$ 3,280	$ -	$ -	$ -	$ -	$ -
Total Resurfacing	**$ 2,201,165**	**$ 133,515**	**$ -**	**$ 1,257,650**	**$ 260,000**	**$ 550,000**	**$ -**	**$ -**	**$ -**
CDBG - Housing Revitalization									
Home Rehabilitation	$ 491,110	$ 491,110	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total CDBG - Housing	**$ 491,110**	**$ 491,110**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Home Rehabilitation	$ 308,050	$ 308,050	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Home Rehabilitation	**$ 308,050**	**$ 308,050**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department Capital	**$ 15,131,485**	**$ 988,515**	**$ 600,000**	**$ 1,845,600**	**$ 260,000**	**$ 550,000**	**$ 1,402,610**	**$ 7,984,760**	**$ 1,500,000**

City of Adel
General Fund
Fiscal Year 2027 Proposed Revenues

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
General Property Taxes	100-00-31-1000	$ 934,304	$ 1,120,183	$ 1,178,860	$ 983,000
Timber Taxes	100-00-31-1120	$ 15,632	$ -	$ 200	$ -
Motor Vehicle Ad Valorem	100-00-31-1310	$ 7,702	$ 9,167	$ 11,500	$ 11,500
Alternative Ad Valorem	100-00-31-1311	$ 3,329	$ 3,479	$ 3,500	$ 3,500
Vehicle Title Ad Valorem	100-00-31-1315	$ 145,198	$ 220,280	$ 230,000	$ 230,000
Moblie Home Tax	100-00-31-1320	$ 5,360	$ 5,147	$ 5,000	$ 5,500
Intangible Tax	100-00-31-1340	$ 6,230	$ 11,152	$ 10,000	$ 15,000
Railroad Equipment Tax	100-00-31-1390	$ -	$ 1,835	$ 2,000	$ 2,000
Real Estate Transfer Tax	100-00-31-1600	$ 3,042	$ 3,540	$ 4,500	$ 4,500
Franchise Tax - Electric	100-00-31-1710	$ 51,338	$ 53,000	$ 53,000	$ 60,500
Franchise Tax - Cable	100-00-31-1750	$ 16,127	$ 13,615	$ 17,500	$ 17,500
Franchise Tax - Telephone	100-00-31-1760	$ 12,947	$ 14,099	$ 15,900	$ 15,900
Local Option Sales Tax	100-00-31-3100	$ 143,131	$ 176,570	$ 190,000	$ 190,000
PTR_Local Option Sales Tax		$ -	$ -	$ -	$ 585,000
Tax Beer and Wine	100-00-31-4200	$ 120,343	$ 122,312	$ 121,000	$ 120,000
Local Option Distilled Spirits Tax	100-00-31-4300	$ 4,096	$ 3,808	$ 4,150	$ 4,150
Energy Excise Tax	100-00-31-4500	$ -	$ 30,927	$ 28,000	$ 28,000
Business Occupation Tax	100-00-31-6100	$ 79,749	$ 75,272	$ 80,000	$ 85,000
Prior Year Occupation Tax	100-00-31-6110	$ 6,009	$ 2,922	$ 3,000	$ 4,000
Insurance Premium Tax	100-00-31-6200	$ 495,588	$ 531,899	$ 543,000	$ 650,000
Financial Instituition Tax	100-00-31-6300	$ 12,827	$ 14,199	$ 14,200	$ 15,000
Penalty/Int. on Prop. Tax	100-00-31-9100	$ 11,180	$ 9,796	$ 11,290	$ 47,000
Penalty Business Occupation	100-00-31-9400	$ 1,712	$ 1,093	$ 1,200	$ 1,200
Alcoholic Beverage License	100-00-32-1100	$ 24,600	$ 21,450	$ 25,000	$ 30,000
ROW Encroachment Permit Fee	100-00-32-2990	$ 300	$ 113	$ 300	$ 300
Total Taxes		***$ 2,100,742***	***$ 2,445,858***	***$ 2,553,100***	***$ 3,108,550***
Grant - Parks	100-00-33-1125	$ -	$ 2,567	$ -	$ -
Bureau of Justice - Bullet Proof Vest	100-00-33-1110	$ -	$ 443	$ 6,500	$ 6,500
FEMA Proceeds - Idalia	100-00-33-1150	$ 147,721	$ -	$ -	$ -
Fed Govt PILOT	100-00-33-3000	$ 3,363	$ -	$ 4,000	$ 3,365
GDOT LMIG Grant	100-00-33-4137	$ 361,652	$ -	$ -	$ -
Homeowners Tax Releif Grant	100-00-33-5100	$ 72,738	$ -	$ -	$ -
Total Intergovernmental		***$ 585,474***	***$ 3,010***	***$ 10,500***	***$ 9,865***
Shop Revenue	100-00-34-1750	$ 25,750	$ 23,593	$ 25,000	$ 25,000
Election Qualyfing Fees	100-00-34-1910	$ -	$ 2,025	$ -	$ 500
Alcohol Application Fee	100-00-34-1950	$ 150	$ 650	$ 700	$ 400

City of Adel
General Fund
Fiscal Year 2027 Proposed Revenues

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Accident Fees	100-00-34-2120	$ 250	$ 292	$ 200	$ 500
Finger Printing Fees	100-00-34-2310	$ 87	$ 130	$ -	$ -
Animal Control Fees	100-00-34-6110	$ 1,591	$ 580	$ 500	$ 1,000
Facility Rental Fees	100-00-34-7200	$ 2,328	$ 3,455	$ 3,000	$ -
Credit Cards	100-00-34-9110	$ 93	$ -	$ -	$ -
Return Check Fees	100-00-34-9300	$ 1,816	$ 3,955	$ 4,000	$ 4,500
Total Charges for Services		***$ 32,064***	***$ 34,680***	***$ 33,400***	***$ 31,900***
Fines and Forfeitures	100-00-35-1000	$ 417,899	$ 536,755	$ 530,000	$ 585,000
Total Fines and Forfeitures		***$ 417,899***	***$ 536,755***	***$ 530,000***	***$ 585,000***
Interest Revenue	100-00-36-1000	$ 88,830	$ 116,517	$ 85,000	$ 40,000
Total Interest		***$ 88,830***	***$ 116,517***	***$ 85,000***	***$ 40,000***
Donation From Walmart	100-00-37-1050	$ 2,000	$ -	$ 2,000	$ -
Donation - Animal Control	100-00-37-1080	$ -	$ 1,880	$ -	$ 1,000
Total Contributions		***$ 2,000***	***$ 1,880***	***$ 2,000***	***$ 1,000***
Tower Rental	100-00-38-1010	$ 47,700	$ 54,600	$ 52,000	$ 51,600
Insurance Reimbursement	100-00-38-3000	$ 9,837	$ (360)	$ 5,000	$ 2,000
Miscellaneous	100-00-38-9000	$ 21,931	$ 11,048	$ 8,000	$ 5,000
Bad Debt Collection	100-00-38-9010	$ 933	$ 463	$ 900	$ 900
Mainstreet - Miscellaneous	100-00-38-9050	$ 1,325	$ 5,198	$ 3,200	$ 5,500
Community Dev. - Miscellaneous	100-00-38-9060	$ 1,175	$ 1,169	$ -	$ 2,000
Opiods Settlement	100-00-38-9070	$ 26,327	$ -	$ -	$ -
Total Miscellaneous		***$ 109,228***	***$ 72,118***	***$ 69,100***	***$ 67,000***
Total Revenues		**$ 3,336,237**	**$ 3,210,818**	**$ 3,283,100**	**$ 3,843,315**
Transfer In - Gas	100-00-39-1302	$ 129,000	$ 129,000	$ 129,000	$ 129,000
Transfer In - Water	100-00-39-1303	$ 69,875	$ 69,875	$ 29,875	$ 29,875
Transfer In - Sewer	100-00-39-1304	$ 159,000	$ 159,000	$ 368,000	$ 368,000
Transfer In - Electric	100-00-39-1305	$ 2,149,905	$ 1,970,746	$ 2,149,905	$ 2,149,905
Transfer In -Municipal Trust	100-00-39-1315	$ 3,400,000	$ -	$ -	$ 208,900
Total Transfers In		***$ 5,907,780***	***$ 2,328,621***	***$ 2,676,780***	***$ 2,885,680***
Sale Interest in GPW	100-00-39-2000	$ -	$ 153,897	$ -	$ -
Sale of Fixed Assets	100-00-39-2100	$ 20,373	$ 2,692	$ 500	$ 500
Capital Leases	100-00-39-3500	$ -	$ 236,076	$ 247,300	$ 1,092,610
Loan Proceeds	100-00-39-3600	$ -	$ 696,125	$ 208,900	$ -
Total Other Financing Sources		***$ 20,373***	***$ 1,088,790***	***$ 456,700***	***$ 1,093,110***
Total Sources		***$ 9,264,390***	***$ 6,628,229***	***$ 6,416,580***	***$ 7,822,105***

City of Adel
General Fund
Change in Net Position

Description	FY 2025 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Taxes	$ 2,100,742	$ 2,445,858	$ 2,553,100	$ 3,108,550
Intergovernmental	$ 585,474	$ 3,010	$ 10,500	$ 9,865
Charges for Services	$ 32,064	$ 34,680	$ 33,400	$ 31,900
Fines & Forfeirures	$ 417,899	$ 536,755	$ 530,000	$ 585,000
Contributions & Donations	$ 2,000	$ 1,880	$ 2,000	$ 1,000
Interest	$ 88,830	$ 116,517	$ 85,000	$ 40,000
Miscellaneous	$ 109,228	$ 72,118	$ 69,100	$ 67,000
Transfers - In	$ 5,907,780	$ 2,811,187	$ 2,676,780	$ 2,885,680
Other Financing Sources	$ 20,373	$ 1,088,790	$ 456,700	$ 1,093,110
Total Sources	**$ 9,264,390**	**$ 7,110,795**	**$ 6,416,580**	**$ 7,822,105**
Mayor & Council	$ 155,676	$ 173,425	$ 193,730	$ 180,120
City Attorney	$ 6,500	$ 5,690	$ 6,400	$ 6,400
Elections	$ -	$ -	$ 4,100	$ 1,000
General Government	$ 4,022,042	$ 968,489	$ 618,790	$ 671,015
Parks	$ 11,810	$ 5,610	$ 9,900	$ 6,100
Main Street	$ 115,450	$ 141,651	$ 112,155	$ 139,095
Community Engagement	$ 180,846	$ 189,950	$ 167,020	$ 172,985
Special Appropriation - Hospital	$ 208,900	$ 208,899	$ 208,900	$ 208,900
Police	$ 1,945,960	$ 2,208,512	$ 2,796,330	$ 2,901,135
Municipal Court	$ 26,900	$ 25,327	$ 22,900	$ 24,400

City of Adel
General Fund
Change in Net Position

Description	FY 2025 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Animal Control	$ 86,091	$ 103,530	$ 104,910	$ 190,330
Fire	$ 1,319,425	$ 1,379,838	$ 1,350,490	$ 2,064,960
Volunteer Fire	$ 49,424	$ 48,871	$ 90,625	$ 61,975
Code Enforcement	$ 81,397	$ 103,620	$ 102,860	$ 119,645
Streets	$ 1,396,206	$ 1,078,870	$ 662,845	$ 630,585
Shop Maintenance	$ 166,194	$ 161,540	$ 188,385	$ 194,260
Total Uses	**$ 9,772,821**	**$ 6,803,822**	**$ 6,640,340**	**$ 7,572,905**
Sources Over/(Under)Uses	**$ (508,431)**	**$ 306,973**	**$ (223,760)**	**$ 249,200**
Fund Balance	**$ 15,017,138**	**$ 15,028,754**	**$ 14,804,994**	**$ 15,054,194**

City of Adel
Mayor and Council
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Salaries	100-10-51-1100	$ 68,861	$ 86,785	$ 86,400	$ 86,400
Health Insurance	100-10-51-1200	$ 25,872	$ 20,846	$ 24,880	$ 20,640
Life Insurance	100-10-51-2110	$ 748	$ 825	$ 465	$ 730
Dental Insurance	100-10-51-2120	$ 2,707	$ 2,798	$ 2,870	$ 3,350
Medicare Tax	100-10-51-2300	$ 975	$ 1,222	$ 1,250	$ 1,070
Retirement	100-10-51-2410	$ 7,024	$ 8,813	$ 8,815	$ 11,010
Total Salaries and Benefits		**$ 106,188**	**$ 121,289**	**$ 124,680**	**$ 123,200**
Professional Services	100-10-52-1200	$ 11,704	$ 14,933	$ 32,000	$ 12,500
Technical Services	100-10-52-1300	$ 276	$ 1,024	$ 800	$ 800
Property & Liability Ins.	100-10-52-3100	$ 22,204	$ 25,201	$ 25,700	$ 28,770
Communications	100-10-52-3200	$ 525	$ 571	$ 600	$ 600
Advertising	100-10-52-3300	$ 899	$ 2,792	$ 800	$ 1,600
Travel Expense	100-10-52-3500	$ 8,947	$ 3,742	$ 5,000	$ 7,500
Dues and Fees	100-10-52-3600	$ 524	$ -	$ 350	$ 350
Education and Training	100-10-52-3700	$ 2,660	$ 2,820	$ 2,500	$ 2,500
Total Services		**$ 47,738**	**$ 51,083**	**$ 67,750**	**$ 54,620**
Operating Supplies	100-10-53-1100	$ 400	$ -	$ 300	$ 300
Miscellaneous	100-10-53-1710	$ 1,350	$ 1,053	$ 1,000	$ 2,000
Total Operating Supplies		**$ 1,750**	**$ 1,053**	**$ 1,300**	**$ 2,300**
Total Mayor and Council		**$ 155,676**	**$ 173,425**	**$ 193,730**	**$ 180,120**

City of Adel
City Attorney
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Professional Services	100-11-52-1200	$ 6,500	$ 5,690	$ 6,000	$ 6,000
Travel Expense	100-11-52-3500	$ -	$ -	$ 300	$ 300
Education and Training	100-11-52-3700	$ -	$ -	$ 100	$ 100
Total Services		**$ 6,500**	**$ 5,690**	**$ 6,400**	**$ 6,400**
Total Attorney		**$ 6,500**	**$ 5,690**	**$ 6,400**	**$ 6,400**

City of Adel
Elections
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Professional Services	100-12-52-1200	$ -	$ -	$ 2,500	
Advertising	100-12-52-3300	$ -	$ -	$ 1,000	$ 1,00
Education and Training	100-12-52-3500	$ -	$ -	$ 500	
Total Services		**$ -**	**$ -**	**$ 4,000**	**$ 1,00**
Operating Supplies	100-12-53-1100	$ -	$ -	$ 100	$
Total Supplies		$ -	$ -	$ 100	$
Total Elections		**$ -**	**$ -**	**$ 4,100**	**$ 1,00**

City of Adel
General Government
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Salaries	100-13-51-1100	$ 226,227	$ 226,185	$ 211,160	$ 219,200
Health Insurance	100-13-51-2100	$ 70,339	$ 68,810	$ 56,570	$ 53,360
Life Insurance	100-13-51-2110	$ 541	$ 400	$ 380	$ 370
Dental Insurance	100-13-51-2120	$ 2,477	$ 2,405	$ 2,215	$ 2,080
Medicare Tax	100-13-51-2300	$ 3,316	$ 3,280	$ 3,010	$ 3,160
Retirement	100-13-51-2410	$ 23,326	$ 23,070	$ 21,330	$ 22,350
Unemployment Ins.	100-13-51-2600	$ -	$ -	$ 25	$ -
Workers Compensation	100-13-51-2700	$ 1,218	$ 1,500	$ 1,370	$ 2,240
Disability Ins.	100-13-51-2900	$ 1,030	$ 1,200	$ 1,100	$ 1,170
Total Salaries and Benefits		**$ 328,473**	**$ 326,850**	**$ 297,160**	**$ 303,930**
Tax Collection Svcs.	100-13-52-1100	$ 25,879	$ 27,000	$ 29,080	$ 29,080
Professional Services	100-13-52-1200	$ 67,780	$ 7,500	$ 16,370	$ 20,000
Technical Services	100-13-52-1300	$ 17,078	$ 15,900	$ 15,400	$ 19,500
Repairs & Maintenance	100-13-52-2200	$ 9,377	$ 8,570	$ 9,000	$ 12,000
Property & Liability Ins.	100-13-52-3100	$ 16,235	$ 12,934	$ 15,700	$ 16,725
Other Ins. (Bonds)	100-13-52-3110	$ 562	$ 570	$ 570	$ 570
Communications	100-13-52-3200	$ 12,838	$ 10,000	$ 9,500	$ 9,500
Advertising	100-13-52-3300	$ 1,106	$ 630	$ 300	$ 300
Travel Expense	100-13-52-3500	$ 7,401	$ 9,000	$ 7,000	$ 7,000
Dues and Fees	100-13-52-3600	$ 16,328	$ 10,000	$ 10,200	$ 16,000
Education and Training	100-13-52-3700	$ 4,854	$ 3,500	$ 3,500	$ 3,500
Total Services		**$ 179,439**	**$ 105,604**	**$ 116,620**	**$ 134,175**
Operating Supplies	100-13-53-1100	$ 41,482	$ 35,000	$ 34,000	$ 52,000
Utility Expense	100-13-53-1200	$ 16,213	$ 15,000	$ 15,000	$ 32,400
Miscellaneous	100-13-53-1710	$ 4,982	$ 5,000	$ 4,000	$ 4,000
Total Supplies		**$ 62,677**	**$ 55,000**	**$ 53,000**	**$ 88,400**
Property	100-13-54-1000	$ 3,279,649	$ 300,000	$ -	$ -
Total Capital		**$ 3,279,649**	**$ 300,000**	**$ -**	**$ -**
Public Library	100-13-57-1000	$ 52,400	$ 52,400	$ 52,400	$ 52,400
Cook County Historical	100-13-57-1020	$ 2,900	$ 2,900	$ 2,900	$ 2,900
Downtown Dev. Authority	100-13-57-1040	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Code Red Warning	100-13-57-1055	$ 2,625	$ 2,610	$ 2,610	$ 2,610
Cook County Econ Dev	100-13-57-2010	$ 65,000	$ 65,000	$ 65,000	$ 65,000
Chamber of Commerce	100-13-57-2020	$ 37,300	$ 36,500	$ 7,500	$ -
Cemetery	100-13-57-2030	$ 9,600	$ 9,600	$ 9,600	$ 9,600
Airport	100-13-57-2040	$ -	$ 10,000	$ 10,000	$ 10,000
Cash Short/Over	100-13-57-7000	$ (22)	$ 25	$ -	$ -
Total Contributions		**$ 171,803**	**$ 181,035**	**$ 152,010**	**$ 144,510**
Total General Government		**$ 4,022,042**	**$ 968,489**	**$ 618,790**	**$ 671,015**

City of Adel
Parks
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Professional Services	100-15-52-1200	$ 1,400	$ 1,850	$ 1,400	$ 1,100
Technical Services	100-15-52-1300	$ -	$ -	$ -	
Repairs & Maintenance	100-15-52-2200	$ 6,260	$ 690	$ 1,000	$ 1,000
Advertising	100-15-52-3300	$ -	$ 360	$ -	$ -
Total Services		**$ 7,660**	**$ 2,900**	**$ 2,400**	**$ 2,100**
Operating Supplies	100-15-53-1100	$ 820	$ 70	$ 4,000	$ 500
Utilities	100-15-53-1200	$ 3,330	$ 2,340	$ 3,200	$ 3,200
Miscellaneous	100-15-53-1710	$ -	$ 300	$ 300	$ 300
Total Supplies		**$ 4,150**	**$ 2,710**	**$ 7,500**	**$ 4,000**
Total Parks		**$ 11,810**	**$ 5,610**	**$ 9,900**	**$ 6,100**

City of Adel
Main Street
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Salaries	100-16-51-1100	$ 52,001	$ 56,297	$ 57,565	$ 60,560
Health Insurance	100-16-51-2100	$ 13,844	$ 10,422	$ 10,710	$ 10,100
Life Insurance	100-16-51-2110	$ 91	$ 84	$ 85	$ 80
Dental Insurance	100-16-51-2120	$ 516	$ 348	$ 350	$ 350
Medicare Tax	100-16-51-2300	$ 761	$ 806	$ 835	$ 880
Retirement	100-16-51-2410	$ 5,374	$ 5,698	$ 5,870	$ 6,180
Unemployment Ins.	100-16-51-2600	$ -	$ -	$ 25	$ -
Workers Compensation	100-16-51-2700	$ 150	$ 451	$ 210	$ 425
Disability Ins.	100-16-51-2900	$ 286	$ 295	$ 305	$ 320
Total Salaries and Benefits		**$ 73,023**	**$ 74,401**	**$ 75,955**	**$ 78,895**
Professional Services	100-16-52-1200	$ -	$ -	$ 200	$ 100
Technical Services	100-16-52-1300	$ 1,580	$ 2,845	$ 1,500	$ 2,000
Repairs & Maintenance	100-16-52-2200	$ 2,676	$ 4,790	$ 200	$ 4,500
Property & Liability Ins.	100-16-52-3100	$ 2,237	$ 2,672	$ 2,800	$ 2,800
Communications	100-16-52-3200	$ 1,717	$ 3,609	$ 2,000	$ 2,000
Advertising	100-16-52-3300	$ 3,632	$ 4,809	$ 3,500	$ 3,500
Travel Expense	100-16-52-3500	$ 3,218	$ 3,268	$ 2,000	$ 2,500
Dues and Fees	100-16-52-3600	$ 1,629	$ 512	$ 2,500	$ 1,000
Education and Training	100-16-52-3700	$ 1,065	$ 1,895	$ 1,500	$ 1,800
Event Services	100-16-52-3900	$ 1,767	$ 7,425	$ 7,400	$ 7,500
Total Services		**$ 19,520**	**$ 31,825**	**$ 23,600**	**$ 27,700**
Operating Supplies	100-16-53-1100	$ 17,762	$ 8,670	$ 7,000	$ 7,500
Event Services	100-16-53-1110	$ -	$ 20,277	$ -	$ 20,000
Utility Expense	100-16-53-1200	$ 4,044	$ 5,381	$ 4,600	$ 4,000
Miscellaneous	100-16-53-1710	$ 1,101	$ 1,097	$ 1,000	$ 1,000
Total Supplies		**$ 22,907**	**$ 35,425**	**$ 12,600**	**$ 32,500**
Total Main Street		**$ 115,450**	**$ 141,651**	**$ 112,155**	**$ 139,095**

City of Adel
Community Engagement
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Propose
Salaries	100-17-51-1100	$ 77,484	$ 94,023	$ 82,065	$ 85,06
Health Insurance	100-17-51-2100	$ 32,912	$ 30,773	$ 31,585	$ 29,80
Life Insurance	100-17-51-2110	$ 135	$ 100	$ 100	$ 10
Dental Insurance	100-17-51-2120	$ 1,170	$ 1,210	$ 1,220	$ 1,23
Medicare Tax	100-17-51-2300	$ 1,111	$ 1,330	$ 1,190	$ 1,23
Retirement	100-17-51-2410	$ 8,003	$ 9,561	$ 8,370	$ 8,68
Unemployment Ins.	100-17-51-2600	$ -	$ -	$ 25	$
Workers Compensation	100-17-51-2700	$ 211	$ 536	$ 330	$ 63
Disability Ins.	100-17-51-2900	$ 332	$ 418	$ 435	$ 45
Total Salaries and Benefits		**$ 121,359**	**$ 137,951**	**$ 125,320**	**$ 127,18**
Professional Services	100-17-52-1200	$ 662	$ 210	$ 500	$ 30
Technical Services	100-17-52-1300	$ 1,855	$ 3,514	$ 2,000	$ 2,50
Repairs & Maintenance	100-17-52-2200	$ 2,099	$ 262	$ 400	$ 30
Property & Liability Ins.	100-17-52-3100	$ 2,656	$ 3,698	$ 3,800	$ 3,80
Communications	100-17-52-3200	$ 3,191	$ 1,850	$ 1,500	$ 80
Advertising	100-17-52-3300	$ 17,434	$ 6,217	$ 5,000	$ 5,50
Travel Expense	100-17-52-3500	$ 6,307	$ 3,541	$ 4,500	$ 4,50
Dues and Fees	100-17-52-3600	$ 400	$ 238	$ 200	$ 90
Education and Training	100-17-52-3700	$ 996	$ 1,227	$ 1,200	$ 1,20
Event Services	100-17-52-3900	$ 2,933	$ 5,103	$ -	$ 8,00
Total Services		**$ 38,532**	**$ 25,860**	**$ 19,100**	**$ 27,80**
Operating Supplies	100-17-53-1100	$ 14,289	$ 8,340	$ 7,000	$ 5,00
Event Services	100-17-53-1110	$ -	$ 11,626	$ 10,000	$ 7,50
Utility Expense	100-17-53-1200	$ 3,546	$ 4,642	$ 4,100	$ 4,00
Miscellaneous	100-17-53-1710	$ 3,120	$ 1,531	$ 1,500	$ 1,50
Property	100-17-54-1000	$ -	$ -	$ -	
Total Supplies		**$ 20,955**	**$ 26,139**	**$ 22,600**	**$ 18,00**
Total Community Engagement		**$ 180,846**	**$ 189,950**	**$ 167,020**	**$ 172,98**

City of Adel
Special Appropriations
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Hospital	100-18-57-2050	$ 208,900	$ 208,900	$ 208,900	$ 208,900
Total		**$ 208,900**	**$ 208,900**	**$ 208,900**	**$ 208,900**

City of Adel
Police
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Salaries	100-20-51-1100	$ 1,024,398	$ 1,212,345	$ 1,542,660	$ 1,396,250
Health Insurance	100-20-51-2100	$ 336,490	$ 354,461	$ 419,400	$ 410,040
Life Insurance	100-20-51-2110	$ 1,654	$ 2,664	$ 2,340	$ 2,210
Dental Insurance	100-20-51-2120	$ 11,563	$ 1,881	$ 15,335	$ 16,260
Medicare Tax	100-20-51-2300	$ 14,822	$ 13,293	$ 20,340	$ 18,430
Retirement	100-20-51-2410	$ 105,695	$ 17,211	$ 144,090	$ 130,780
Unemployment Ins.	100-20-51-2600	$ -	$ 123,181	$ 25	$ -
Workers Compensation	100-20-51-2700	$ 27,056	$ 29,862	$ 33,905	$ 36,845
Disability Ins.	100-20-51-2900	$ 4,098	$ 4,901	$ 7,435	$ 6,710
Total Salaries and Benefits		**$ 1,525,777**	**$ 1,759,799**	**$ 2,185,530**	**$ 2,017,525**
Professional Services	100-20-52-1200	$ 12,692	$ 823	$ 1,000	$ 2,000
Profrssional Svs. Prisoners	100-20-52-1210	$ -	$ 1,595	$ 1,000	$ 1,100
Technical Services	100-20-52-1300	$ 4,333	$ 28,315	$ 12,000	$ 32,000
Repairs & Maintenance	100-20-52-2200	$ 17,230	$ 10,646	$ 8,500	$ 15,000
Vehicle Repair & Maint.	100-20-52-2205	$ 43,644	$ 50,826	$ 40,000	$ 40,000
Property & Liability Ins.	100-20-52-3100	$ 66,037	$ 71,852	$ 73,300	$ 73,300
Communications	100-20-52-3200	$ 11,241	$ 9,773	$ 9,400	$ 9,400
Advertising	100-20-52-3300	$ 724	$ -	$ 500	$ 500
Travel Expense	100-20-52-3500	$ 4,781	$ 2,834	$ 4,000	$ 7,500
Dues and Fees	100-20-52-3600	$ 1,650	$ 712	$ 1,500	$ 1,500
Education and Training	100-20-52-3700	$ 820	$ 206	$ -	$ 3,500
Firearms Training	100-20-52-3710	$ 3,819	$ 1,455	$ 17,500	$ 50,000
Towing Fees	100-20-52-3910	$ 185	$ -	$ 500	$ 500
Total Services		**$ 167,157**	**$ 179,037**	**$ 169,200**	**$ 236,300**
Operating Supplies	100-20-53-1100	$ 30,551	$ 28,549	$ 25,500	$ 33,100
Bullet Proof Vest Grant	100-20-53-1110	$ -	$ -	$ 13,000	$ 13,000
Utility Expense	100-20-53-1200	$ 9,475	$ 10,083	$ 8,500	$ 10,000
Gasoline & Diesel	100-20-53-1270	$ 65,057	$ 51,403	$ 50,000	$ 52,000
Uniforms	100-20-53-1700	$ 15,095	$ 12,175	$ 8,000	$ 10,000
Miscellaneous	100-20-53-1710	$ 4,137	$ 4,185	$ 4,500	$ 5,000
Total Supplies		**$ 124,315**	**$ 106,395**	**$ 109,500**	**$ 123,100**
Machinery & Equipment	100-20-54-2000	$ 123,298	$ 163,281	$ 247,300	$ 439,410
Total Capital		**$ 123,298**	**$ 163,281**	**$ 247,300**	**$ 439,410**
Capital Lease - Principal	100-20-58-1200	$ 5,373	$ -	$ 75,200	$ 78,540
Capital Lease - Interest	100-20-58-2200	$ 40	$ -	$ 9,600	$ 6,260
Total Debt		**$ 5,414**	**$ -**	**$ 84,800**	**$ 84,800**
Total Police		**$ 1,945,960**	**$ 2,208,512**	**$ 2,796,330**	**$ 2,901,135**

City of Adel
Municipal Court
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Professional Services	100-21-52-1200	$ 14,400	$ 14,400	$ 14,400	$ 14,400
Solicitor	100-21-52-1220	$ 12,500	$ 10,927	$ 8,500	$ 10,000
Total Muncipal Court		**$ 26,900**	**$ 25,327**	**$ 22,900**	**$ 24,400**

City of Adel
Animal Control
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Propose
Salaries	100-22-51-1100	$ -	$ 65,170	$ 68,035	$ 69,90
Health Insurance	100-22-51-2100	$ 48,474	$ -	$ -	$ 10,10
Life Insurance	100-22-51-2110	$ 74	$ 140	$ 140	$ 13
Dental Insurance	100-22-51-2120	$ -	$ -	$ -	$ 35
Medicare Tax	100-22-51-2300	$ 715	$ 940	$ 930	$ 1,02
Retirement	100-22-51-2410	$ 4,996	$ 6,600	$ 6,520	$ 3,56
Unemployment Ins.	100-22-51-2600	$ -	$ -	$ 25	$
Workers Compensation	100-22-51-2700	$ 1,223	$ 1,500	$ 1,700	$ 1,62
Disability Ins.	100-22-51-2900	$ 174	$ 680	$ 340	$ 38
Total Salaries and Benefits		**$ 55,655**	**$ 75,030**	**$ 77,690**	**$ 87,06**
Professional Services	100-22-52-1200	$ 3,516	$ 5,530	$ 3,300	$ 5,00
Technical Services	100-22-52-1300	$ 336	$ 1,160	$ 500	$ 70
Repairs & Maintenance	100-22-52-2200	$ 2,356	$ 2,010	$ 2,500	$ 2,50
Vehicle Repair & Maint.	100-22-52-2205	$ 662	$ 1,810	$ 1,900	$ 1,90
Property & Liability Ins.	100-22-52-3100	$ 2,207	$ 2,620	$ 2,670	$ 2,67
Communications	100-22-52-3200	$ 1,369	$ 1,490	$ 1,500	$ 1,50
Advertising	100-22-52-3300	$ 714	$ -	$ -	$
Travel Expense	100-22-52-3500	$ 873	$ 860	$ 1,000	$ 1,00
Dues and Fees	100-22-52-3600	$ 237	$ 200	$ 200	$ 20
Education and Training	100-22-52-3700	$ -	$ 80	$ 300	$ 20
Total Services		**$ 12,270**	**$ 15,760**	**$ 13,870**	**$ 15,67**
Operating Supplies	100-22-53-1100	$ 3,887	$ 1,440	$ 1,000	$ 1,10
Utility Expense	100-22-53-1200	$ 9,855	$ 9,300	$ 8,500	$ 9,20
Gasoline & Diesel	100-22-53-1270	$ 3,508	$ 1,230	$ 2,500	$ 3,50
Uniforms	100-22-53-1700	$ 873	$ 710	$ 1,150	$ 80
Miscellaneous	100-22-53-1710	$ 44	$ 60	$ 200	$ 10
Total Supplies		**$ 18,166**	**$ 12,740**	**$ 13,350**	**$ 14,70**
Machinery & Equipment	100-22-54-2000	$ -	$ -		$ 72,90
Total Capital		$ -	$ -	$ -	$ 72,90
Total Animal Control		**$ 86,091**	**$ 103,530**	**$ 104,910**	**$ 190,33**

City of Adel
Fire
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Salaries	100-30-51-1100	$ 710,938	$ 750,620	$ 789,775	$ 769,420
Health Insurance	100-30-51-2100	$ 261,397	$ 256,740	$ 285,595	$ 270,870
Cancer/LTD Insurance	100-30-51-2105	$ 1,882	$ 1,905	$ 1,930	$ -
First Reaponder Insurance	100-30-51-2106	$ -	$ 2,070	$ -	$ -
Life Insurance	100-30-51-2110	$ 1,713	$ 1,330	$ 1,595	$ 2,060
Dental Insurance	100-30-51-2120	$ 9,447	$ 9,930	$ 10,835	$ 9,710
Medicare Tax	100-30-51-2300	$ 10,240	$ 10,590	$ 10,805	$ 11,170
Retirement	100-30-51-2410	$ 73,401	$ 76,203	$ 76,020	$ 78,480
Unemployment Ins.	100-30-51-2600	$ -	$ -	$ 25	$ -
Workers Compensation	100-30-51-2700	$ 10,791	$ 13,305	$ 12,335	$ 14,290
Disability Ins.	100-30-51-2900	$ 3,283	$ 3,290	$ 3,950	$ 3,640
Total Salaries and Benefits		**$ 1,083,093**	**$ 1,125,983**	**$ 1,192,865**	**$ 1,159,640**
Professional Services	100-30-52-1200	$ 18,284	$ 638	$ 1,000	$ 1,000
Technical Services	100-30-52-1300	$ 3,971	$ 7,228	$ 4,100	$ 6,000
Repairs & Maintenance	100-30-52-2200	$ 5,526	$ 14,578	$ 6,000	$ 7,500
Vehicle Repair & Maint.	100-30-52-2205	$ 24,448	$ 23,905	$ 15,000	$ 21,800
Property & Liability Ins.	100-30-52-3100	$ 27,291	$ 32,945	$ 28,670	$ 33,600
Communications	100-30-52-3200	$ 4,363	$ 2,989	$ 3,000	$ 3,000
Advertising	100-30-52-3300	$ 524	$ 618	$ 800	$ 800
Travel Expense	100-30-52-3500	$ 1,664	$ 323	$ 1,300	$ 1,000
Dues and Fees	100-30-52-3600	$ 372	$ 296	$ 500	$ 500
Education and Training	100-30-52-3700	$ 4,692	$ 932	$ 5,000	$ 5,000
Total Services		**$ 91,134**	**$ 84,452**	**$ 65,370**	**$ 80,200**
Operating Supplies	100-30-53-1100	$ 15,320	$ 9,855	$ 15,000	$ 15,000
Utility Expense	100-30-53-1200	$ 10,886	$ 12,689	$ 13,000	$ 13,000
Gasoline & Diesel	100-30-53-1270	$ 6,753	$ 5,139	$ 7,000	$ 8,000
Uniforms	100-30-53-1700	$ 8,045	$ 6,374	$ 7,000	$ 10,500
Miscellaneous	100-30-53-1710	$ 1,924	$ 4,081	$ 3,000	$ 3,000
Total Supplies		**$ 42,928**	**$ 38,138**	**$ 45,000**	**$ 49,500**
Machinery & Equipment	100-30-54-2000	$ 102,270	$ 92,452	$ -	$ 736,805
Total Equipment		**$ 102,270**	**$ 92,452**	**$ -**	**$ 736,805**
Capital Lease - Principal (USDA)	100-30-58-1300	$ -	$ 30,390	$ 31,070	$ 31,770
Interest on Capital Lease		$ -	$ -	$ 7,750	$ -
Interest USDA Fire Truck	100-30-58-2300	$ -	$ 8,423	$ 8,435	$ 7,045
Total Debt		**$ -**	**$ 38,813**	**$ 47,255**	**$ 38,815**
Total Fire Department		**$ 1,319,425**	**$ 1,379,838**	**$ 1,350,490**	**$ 2,064,960**

City of Adel
Volunteer Fire
Fiscal Year 2027 Approved Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Salaries	100-31-51-1100	$ 38,083	$ 34,588	$ 71,975	$ 45,000
Cancer/LTD Insurance	100-31-51-2105	$ 2,100	$ 1,712	$ 3,200	$ 2,000
First Responder Insurance	100-31-52-2106	$ -	$ 2,013	$ -	$ 2,015
Life Insurance	100-31-51-2110	$ 607	$ 753	$ 900	$ 800
Medicare Tax	100-31-51-2300	$ 552	$ 500	$ 1,045	$ 580
Retirement	100-31-51-2410	$ 3,884	$ 3,520	$ 7,340	$ 4,080
Workers Compensation	100-31-51-2700	$ 782	$ 1,340	$ 1,265	$ 1,400
Total Salaries and Benefits		**$ 46,009**	**$ 44,426**	**$ 85,725**	**$ 55,875**
Professional Services	100-31-52-1200	$ -	$ 250	$ 250	$ 250
Property & Liability Ins.	100-31-52-3100	$ 1,646	$ 1,695	$ 1,650	$ 1,670
Advertising	100-31-52-3300	$ -	$ -	$ -	$ -
Dues and Fees	100-31-52-3600	$ -	$ -	$ -	$ -
Uniforms	100-31-53-1700	$ -	$ 1,000	$ 1,000	$ 2,000
Miscellaneous	100-31-53-1710	$ 1,768	$ 1,500	$ 2,000	$ 2,000
Total Supplies		**$ 3,414**	**$ 4,445**	**$ 4,900**	**$ 5,920**
Total Volunteer Fire		**$ 49,424**	**$ 48,871**	**$ 90,625**	**$ 61,795**

City of Adel

Code Enforcement

Fiscal Year 2027 Approved Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Salaries	100-40-51-1100	$ 35,806	$ 43,630	$ 46,440	$ 49,450
Health Insurance	100-40-51-2100	$ 15,983	$ 19,880	$ 20,410	$ 19,260
Life Insurance	100-40-51-2110	$ 75	$ 100	$ 100	$ 100
Dental Insurance	100-40-51-2120	$ 546	$ 730	$ 740	$ 740
Medicare Tax	100-40-51-2300	$ 506	$ 610	$ 675	$ 720
Retirement	100-40-51-2410	$ 3,652	$ 4,420	$ 4,735	$ 5,040
Unemployment Ins.	100-40-51-2600	$ -	$ -	$ 25	$ -
Workers Compensation	100-40-51-2700	$ (1,217)	$ 2,090	$ 1,480	$ 1,465
Disability Ins.	100-40-51-2900	$ 95	$ 230	$ 245	$ 260
Total Salaries and Benefits		**$ 55,446**	**$ 71,690**	**$ 74,850**	**$ 77,035**
Professional Services	100-40-52-1200	$ 1,165	$ 1,210	$ 2,500	$ 1,500
Technical Services	100-40-52-1300	$ 1,541	$ 10,340	$ 2,000	$ 16,700
Repairs & Maintenance	100-40-52-2200	$ 18	$ 150	$ 200	$ 200
Vehicle Repairs & Maint.	100-40-52-2205	$ 668	$ 580	$ 500	$ 500
Property & Liability Ins.	100-40-52-3100	$ 2,404	$ 2,750	$ 2,810	$ 2,810
Communications	100-40-52-3200	$ 1,255	$ 940	$ 1,000	$ 1,000
Advertising	100-40-52-3300	$ 1,039	$ 130	$ 500	$ 500
Travel Expense	100-40-52-3500	$ 2,170	$ 1,910	$ 2,500	$ 3,100
Dues and Fees	100-40-52-3600	$ -	$ -	$ 200	$ 200
Education and Training	100-40-52-3700	$ 625	$ 710	$ 1,000	$ 1,200
Total Services		**$ 10,885**	**$ 18,720**	**$ 13,210**	**$ 27,710**
Operating Supplies	100-40-53-1100	$ 2,099	$ 580	$ 1,500	$ 1,000
Utility Expense	100-40-53-1200	$ -	$ -	$ -	$ 500
Gasoline & Diesel	100-40-53-1270	$ 445	$ 320	$ 500	$ 600
Uniforms	100-40-53-1700	$ -	$ -	$ 350	$ 350
Miscellaneous	100-40-53-1710	$ 273	$ 60	$ 200	$ 200
Building Inspection	100-40-57-1020	$ 12,250	$ 12,250	$ 12,250	$ 12,250
Total Supplies		**$ 15,067**	**$ 13,210**	**$ 14,800**	**$ 14,900**
Total Code Enforcement		**$ 81,397**	**$ 103,620**	**$ 102,860**	**$ 119,645**

City of Adel
Streets
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Salaries	100-50-51-1100	$ 275,821	$ 299,220	$ 233,525	$ 97,560
Temporary Salaries	100-50-51-1200	$ 77,386	$ 47,130	$ 32,000	$ 115,000
Health Insurance	100-50-51-2100	$ 83,698	$ 124,710	$ 91,900	$ 106,180
Life Insurance	100-50-51-2110	$ 693	$ 750	$ 595	$ 710
Dental Insurance	100-50-51-2120	$ 3,168	$ 4,640	$ 3,295	$ 4,190
Medicare Tax	100-50-51-2300	$ 3,996	$ 4,280	$ 3,290	$ 3,080
Retirement	100-50-51-2410	$ 28,417	$ 30,940	$ 23,135	$ 21,690
Unemployment Ins.	100-50-51-2600	$ -	$ -	$ 25	$ -
Workers Compensation	100-50-51-2700	$ 6,473	$ 8,420	$ 7,540	$ 8,425
Disability Ins.	100-50-51-2900	$ 1,251	$ 1,420	$ 1,200	$ 1,150
Vacant Positions		$ -	$ -	$ -	$ (84,000)
Total Salaries and Benefits		**$ 480,903**	**$ 521,510**	**$ 396,505**	**$ 273,985**
Professional Services	100-50-52-1200	$ 3,430	$ 5,430	$ 3,500	$ 6,000
Technical Services	100-50-52-1300	$ 2,383	$ 4,010	$ 2,500	$ 5,000
Repairs & Maintenance	100-50-52-2200	$ 53,234	$ 74,410	$ 15,000	$ 40,000
Vehicle Repairs & Maint.	100-50-52-2205	$ 10,111	$ 10,860	$ 30,000	$ 12,000
Property & Liability Ins.	100-50-52-3100	$ 8,855	$ 10,920	$ 11,140	$ 13,700
Communications	100-50-52-3200	$ 4,947	$ 2,360	$ 3,600	$ 3,000
Advertising	100-50-52-3300	$ 159	$ 1,170	$ 300	$ 800
Travel Expense	100-50-52-3500	$ 328	$ 450	$ 500	$ 500
Dues and Fees	100-50-52-3600	$ 448	$ 270	$ 500	$ 500
Education and Training	100-50-52-3700	$ -	$ 150	$ -	$ -
Total Services		**$ 83,896**	**$ 110,030**	**$ 67,040**	**$ 81,500**
Operating Supplies	100-50-53-1100	$ 42,892	$ 58,470	$ 35,000	$ 41,000
Utility Expense	100-50-53-1200	$ 1,649	$ 1,670	$ 1,800	$ 1,600
Street Lights	100-50-53-1201	$ 144,000	$ 132,000	$ 144,000	$ 144,000
Gasoline & Diesel	100-50-53-1270	$ 26,467	$ 11,500	$ 16,000	$ 18,500
Uniforms	100-50-53-1700	$ 523	$ 570	$ 500	$ 4,000
Miscellaneous	100-50-53-1710	$ 2,283	$ 1,840	$ 2,000	$ 2,000
Total Supplies		**$ 217,813**	**$ 206,050**	**$ 199,300**	**$ 211,100**
Property	100-50-54-1000	$ 361,652	$ -	$ -	$ -
Machinery & Equipment	100-50-54-2000	$ 10,659	$ -	$ -	$ 64,000
Total Capital		**$ 372,311**	**$ -**	**$ -**	**$ 64,000**
GTIB Principal	100-50-58-1320	$ 239,894	$ 240,420	$ -	$ -
Interest - GTIB	100-50-58-2320	$ 1,389	$ 860	$ -	$ -
Total Debt		**$ 241,283**	**$ 241,280**	**$ -**	**$ -**
Total Streets		**$ 1,396,206**	**$ 1,078,870**	**$ 662,845**	**$ 630,585**

City of Adel
Shop Maintenance
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Salaries	100-70-51-1100	$ 92,917	$ 96,590	$ 110,385	$ 100,590
Health Insurance	100-70-51-2100	$ 33,936	$ 28,150	$ 34,125	$ 45,860
Life Insurance	100-70-51-2110	$ 275	$ 270	$ 290	$ 200
Dental Insurance	100-70-51-2120	$ 1,358	$ 1,080	$ 1,280	$ 1,830
Medicare Tax	100-70-51-2300	$ 1,340	$ 1,400	$ 1,595	$ 1,460
Retirement	100-70-51-2410	$ 9,597	$ 10,050	$ 11,210	$ 10,260
Unemployment Ins.	100-70-51-2600	$ -	$ -	$ 25	$ -
Workers Compensation	100-70-51-2700	$ 1,787	$ 1,100	$ 1,430	$ 750
Disability Ins.	100-70-51-2900	$ 417	$ 420	$ 585	$ 540
Total Salaries and Benefits		**$ 141,626**	**$ 139,060**	**$ 160,925**	**$ 161,490**
Professional Services	100-70-52-1200	$ 183	$ 210	$ 200	$ 200
Technical Services	100-70-52-1300	$ 1,739	$ 3,180	$ 2,000	$ 3,000
Repairs & Maintenance	100-70-52-2200	$ 425	$ 910	$ 1,500	$ 1,000
Vehicle Repairs & Maint.	100-70-52-2205	$ 3,084	$ 320	$ 1,500	$ 1,500
Property & Liability Ins.	100-70-52-3100	$ 2,890	$ 3,580	$ 3,660	$ 3,770
Communications	100-70-52-3200	$ 990	$ 830	$ 1,000	$ 1,000
Advertising	100-70-52-3300	$ 191	$ 430	$ 200	$ 200
Travel Expense	100-70-52-3500	$ -	$ -	$ -	$ 500
Dues and Fees	100-70-52-3600	$ 50	$ 30	$ 100	$ 100
Education and Training	100-70-52-3700	$ -	$ -	$ -	$ 500
Total Services		**$ 9,553**	**$ 9,490**	**$ 10,160**	**$ 11,770**
Operating Supplies	100-70-53-1100	$ 7,878	$ 7,570	$ 10,000	$ 15,000
Utility Expense	100-70-53-1200	$ 2,867	$ 2,940	$ 3,000	$ 3,000
Gasoline & Diesel	100-70-53-1270	$ 2,883	$ 1,400	$ 3,200	$ 1,500
Uniforms	100-70-53-1700	$ 824	$ 780	$ 600	$ 1,000
Miscellaneous	100-70-53-1710	$ 564	$ 300	$ 500	$ 500
Total Supplies		**$ 15,015**	**$ 12,990**	**$ 17,300**	**$ 21,000**
Total Shop Maintenance		**$ 166,194**	**$ 161,540**	**$ 188,385**	**$ 194,260**

City of Adel
Asset Forfeiture Fund
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Revenues					
Confiscations	210-00-35-1300	$ 3,830	$ 7,500	$ 1,000	$ 1,000
Total Revenues		**$ 3,830**	**$ 7,500**	**$ 1,000**	**$ 1,000**
Expenses					
Dues & Fees	210-10-52-3600	$ -	$ 1,600	$ 1,600	$ 1,600
Machinery and Equipment	210-10-54-2000	$ -	$ -	$ 24,000	$ 9,700
Total Services		**$ -**	**$ 1,600**	**$ 25,600**	**$ 11,300**
Total Expenses		**$ -**	**$ 1,600**	**$ 25,600**	**$ 11,300**
Revenues Over/(Under) Expenditures		**$ 3,830**	**$ 5,900**	**$ (24,600)**	**$ (10,300)**
Fund Balance		**$ 89,305**	**$ 89,272**	**$ 64,672**	**$ 54,372**

City of Adel
Opioid Settlement Fund
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Revenues					
Transfer In From General Fund	213-00-39-1316	$ 26,330	$ 8,350	$ 1,300	$ 13,200
Total Revenues		**$ 26,330**	**$ 8,350**	**$ 1,300**	**$ 13,200**
Expenses					
Communications Equipment	213-10-52-3200	$ -	$ -	$ -	$ -
Total Sevices		**$ -**	**$ -**	**$ -**	**$ -**
Operating Supplies	213-10-53-1100	$ -	$ -	$ -	$ -
Total Supplies		**$ -**	**$ -**	**$ -**	**$ -**
Total Expenses		**$ -**	**$ -**	**$ -**	**$ -**
Revenues Over/(Under) Expenditures		**$ 26,330**	**$ 8,350**	**$ 1,300**	**$ 13,200**
Fund Balance		**$ 43,103**	**$ 51,454**	**$ 52,754**	**$ 65,954**

City of Adel
Recreation
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Gate Fees	214-00-34-7300	$ -	$ -	$ -	$ 25,000
Participation Fees	214-00-34-7500	$ -	$ -	$ -	$ 35,000
Concession Fees	214-00-34-7900	$ -	$ -	$ -	$ 80,000
Sponorship Fees	214-00-34-7901	$ -	$ -	$ -	$ 7,200
Team Picture Fees	214-00-34-7902	$ -	$ -	$ -	$ 1,500
Interest-Bank Account	214-00-36-1000	$ -	$ -	$ -	$ 500
Miscellaneous Income	214-00-38-9000	$ -	$ -	$ -	$ 1,000
Total Revenues		**$ -**	**$ -**	**$ -**	**$ 150,200**
Salaries	214-14-51-1100	$ 228,140	$ 279,790	$ 286,100	$ 270,670
Temporary Salaries	214-14-51-1200	$ 23,420	$ 21,280	$ -	$ 91,600
Heatlh Insurance	214-14-51-2100	$ 113,580	$ 113,070	$ 128,810	$ 90,340
Life Insurance	214-14-51-2110	$ 360	$ 550	$ 650	$ 540
Dental Insurance	214-14-51-2120	$ 4,180	$ 4,540	$ 5,040	$ 3,680
Medicare Tax	214-14-51-2300	$ 3,260	$ 3,920	$ 4,120	$ 3,920
GMEBS - Retirement	214-14-51-2410	$ 23,570	$ 28,400	$ 28,970	$ 27,620
Unemployment Insurance	214-14-51-2600	$ -	$ -	$ 25	$ -
Workers Compensaiton	214-14-51-2700	$ 2,970	$ 2,270	$ 3,180	$ -
Disability Insurance	214-14-51-2900	$ 1,190	$ 1,320	$ 1,505	$ 1,320
Total Salaries and Benefits		**400,670**	**455,140**	**458,400**	**489,690**
Professional Fees	214-14-52-1200	$ 2,790	$ 3,000	$ 3,000	$ 33,100
Technical Services	214-14-52-1300	$ 6,450	$ 9,140	$ 9,000	$ 8,500
Repair and Maintenance - Other	214-14-52-2200	$ 12,110	$ 370	$ 40,000	$ 27,500
Repair and Maintenance - Building	214.14.52.2202	$ -	$ -	$ -	$ 9,000
Repair and Maintenance - Fields	214-14-52-2203	$ -	$ -	$ -	$ 30,000
Vehicle Repair and Maintenance	214-14-52-2205	$ 2,100	$ 790	$ 3,000	$ 2,100
Property and Liability Insurance	214-14-52-3100	$ 13,630	$ 16,080	$ 17,000	$ 19,100
Communications	214-14-52-3200	$ 5,150	$ 3,030	$ 3,700	$ 3,500
Advertising	214-14-52-3300	$ 190	$ 610	$ 500	$ 300
Travel Expenses	214-14-52-3500	$ -	$ 220	$ 10,000	$ 10,000
Dues and Fees	214-14-52-3600	$ -	$ -	$ 6,500	$ 7,280
Tournament Fees	214-14-52-3601	$ -	$ -	$ -	$ 9,820
Education and Training	214-14-52-3700	$ -	$ -	$ -	$ 550
Contract Labor - Tournaments	214-14-52-3851	$ -	$ -	$ 71,200	$ -
Total Services		**42,420**	**33,240**	**163,900**	**160,750**

City of Adel
Recreation
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Operating Supplies	214-14-53-1100	$ 370	$ 1,270	$ 141,700	$ 5,500
Program Supplies	214-14-53-1101	$ -	$ -	$ -	$ 67,000
Concession Supplies	214-14-53-1102	$ -	$ -	$ -	$ 55,000
Trphies and Awards	214-14-53-1103	$ -	$ -	$ -	$ 6,000
Special Event Supplies	214-14-53-1110	$ -	$ -	$ -	$ 3,700
Utilities	214-14-53-1200	$ -	$ -	$ 42,000	$ 42,000
Gasoline and Diesel	214-14-53-1270	$ 4,210	$ 5,320	$ 12,000	$ 10,000
Uniforms	214-14-53-1700	$ -	$ -	$ 800	$ 800
Miscellaneous	214-14-53-1710	$ 260	$ 180	$ 3,500	$ 4,000
Total Supplies		**$ 4,840**	**$ 6,770**	**$ 200,000**	**$ 194,000**
Total Recreation		**$ 447,930**	**$ 495,150**	**$ 822,300**	**$ 844,440**
Net Recreation		**$ (447,930)**	**$ (495,150)**	**$ (822,300)**	**$ (694,240)**

City of Adel
Technology Fund
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Revenues					
Transfer In From General Fund	230-00-39-1200	$ 12,743	$ 14,404	$ 13,850	$ 13,200
Total Revenues		**$ 12,743**	**$ 14,404**	**$ 13,850**	**$ 13,200**
Expenses					
Communications Equipment	230-10-52-3200	$ -	$ 17,609	$ 18,800	$ 1,000
Total Sevices		**$ -**	**$ 17,609**	**$ 18,800**	**$ 1,000**
Operating Supplies	230-10-53-1100	$ -	$ -	$ -	$ -
Total Supplies		**$ -**	**$ -**	**$ -**	**$ -**
Total Expenses		**$ -**	**$ 17,609**	**$ 18,800**	**$ 1,000**
Revenues Over/(Under) Expenditures		**$ 12,743**	**$ (3,205)**	**$ (4,950)**	**$ 12,200**
Fund Balance		**$ 19,230**	**$ 16,025**	**$ 11,075**	**$ 23,275**

City of Adel
Transportation Invesment Act
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Revenues					
Taxes	235-00-31-3400	$ 143,850	$ 160,915	$ 163,000	$ 251,230
LMIG	235-00-33-4135	$ -	$ -	$ 136,000	$ 140,000
DOT	235-00-33-4137	$ -	$ -	$ 256,750	$ 260,000
Total Revenues		***$ 143,850***	***$ 160,915***	***$ 555,750***	***$ 651,230***
Expenses					
Property	235-10-54-1000	$ 10,673	$ 257,145	$ 795,000	$ 810,000
MJ Taylor Road - $400,000					
Hwy 37 Corridor - $410,000					
Total Capital		***$ 10,673***	***$ 257,145***	***$ 795,000***	***$ 810,000***
Total Expenses		***$ 10,673***	***$ 257,145***	***$ 795,000***	***$ 810,000***
Revenues Over(Under) Expenditures		***$ 133,177***	***$ (96,230)***	***$ (239,250)***	***$ (158,770)***
Fund Balance		$ 728,320	$ 632,090	$ 392,840	$ 234,070

City of Adel
2016 SPLOST
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Revenues					
Intergovernmental (DNR)	323-00-33-7110	$ -	$ -	$ 174,200	$ 55,840
DOT (LMIG)		$ -	$ -	$ -	$ 133,515
Total Revenues		***$ -***	***$ -***	***$ 174,200***	***$ 189,355***
Expenses					
Property	323-10-54-1000	$ 375,255	$ 457,860	$ 876,365	$ 456,060
Jim Battle Parking Lot $111,680					
Resurfacing $344,380					
Total Capital		***$ 375,255***	***$ 457,860***	***$ 876,365***	***$ 456,060***
Total Expenses		***$ 375,255***	***$ 457,860***	***$ 876,365***	***$ 456,060***
Revenues Over(Under) Expenditures		***$ (375,255)***	***$ (457,860)***	***$ (702,165)***	***$ (266,705)***
Fund Balance		**$ 1,454,585**	**$ 996,725**	**$ 294,560**	**$ 27,855**

City of Adel
2022 SPLOST
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Revenues					
Taxes	323-00-33-7110	$ 521,270	$ 583,406	$ 530,320	$ 575,600
Total Revenues		***$ 521,270***	***$ 583,406***	***$ 530,320***	***$ 575,600***
Expenses					
Property	323-10-54-1000	$ 20	$ 156,381	$ 784,245	$ 1,423,895
Fire - $141,505					
Streets - $64,000					
Water - $171,605					
Resurfacing - $1,046,785					
Total Capital		***$ 20***	***$ 156,381***	***$ 784,245***	***$ 1,423,895***
Capital Lease - Principal	323-10-58-1320	$ -	$ -	$ 240,890	$ 60,300
Capital Lease - Interest	323-10-58-2320	$ -	$ -	$ 400	$ 20
Total Debt		***$ -***	***$ -***	***$ 241,290***	***$ 60,320***
Total Expenses		***$ 20***	***$ 156,381***	***$ 1,025,535***	***$ 1,484,215***
Revenues Over(Under) Expenditures		***$ 521,250***	***$ 427,025***	***$ (495,215)***	***$ (908,615)***
Fund Balance		**$ 521,247**	**$ 948,272**	**$ 453,057**	**$ (455,558)**

City of Adel
CDBG - Housing Revitalization
Fiscal Year 2026 Approved Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY 2027 Proposed
Revenues					
CDBG Proceeds	343-00-31-0001	$ -	$ -	$ 720,355	$ 491,110
Total Revenues		$ -	$ -	$ 720,355	$ 491,110
Expenses					
Professional Services	343-10-52-1200	$ -	$ 20,865	$ 720,355	$ 491,110
Total Expenses		$ -	$ 20,865	$ 720,355	$ 491,110
Revenues Over(Under) Expenditures		$ -	$ (20,865)	$ -	$ -
Fund Balance		**$ (2,345)**	**$ (23,210)**	**$ (23,210)**	**$ (23,210)**

City of Adel
2023 CHIP Grant
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Revenues					
CDBG Proceeds	343-00-31-0001	$ 800	$ -	$ 400,000	$ 308,050
Total Revenues		$ 800	$ -	$ 400,000	$ 308,050
Expenses					
Professional Services	343-10-52-1200	$ -	$ 3,850	$ 400,000	$ 308,050
Total Expenses		$ -	$ 3,850	$ 400,000	$ 308,050
Revenues Over(Under) Expenditures		$ 800	$ (3,850)	$ -	$ -
Fund Balance		**$ (800)**	**$ (4,650)**	**$ (4,650)**	**$ (4,650)**

City of Adel
Water Department
Change in Net Position

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Gross Billing	$ 794,135	$ 923,660	$ 881,150	882,000
Other Fees	$ 191,445	$ 17,065	$ 31,200	38,000
Total Sources	**$ 985,580**	**$ 940,725**	**$ 912,350**	**920,000**
Operating Expenditures	$ 975,785	$ 935,560	$ 744,090	742,120
Depreciation	$ 157,880	$ 166,500	$ 150,000	160,000
Capital Expenditures	$ -	$ 46,217	$ 470,000	867,335
Capital Distributed to Depreciation	$ -	$ (46,217)	$ (470,000)	(867,335)
Debt Payment (Interest)	$ 8,895	$ 8,375	$ 7,750	20,235
Trasfers Out	$ 69,875	$ (96,530)	$ 29,875	69,875
Total Uses	**$ 1,212,435**	**$ 1,013,905**	**$ 931,715**	**992,230**
Sources Over/(Under)Uses	**$ (226,855)**	**$ (73,180)**	**$ (19,365)**	**(72,230)**
Ending Net Position	**$3,823,645**	**$3,750,465**	**$3,731,100**	**$3,658,870**

City of Adel
Water Department
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Revenues					
Gross Billings	505-00-34-4210	$ 876,658	$ 881,394	$ 881,150	$ 882,000
Tap Fees	505-00-34-4220	$ 18,000	$ 21,000	$ 21,000	$ 21,000
Credit Card Fees	505-00-34-4230	$ 3	$ -	$ -	$ -
Reconnect Fees	505-00-34-4325	$ 5,317	$ 8,796	$ 8,700	$ 14,000
Miscellaneous	505-00-38-9000	$ 3,122	$ 1,083	$ 1,500	$ 3,000
Total Revenues		***$ 903,100***	***$ 912,273***	***$ 912,350***	***$ 920,000***
Expenses					
Regular Salaries	505-10-51-1100	$ 266,765	$ 253,295	$ 294,560	$ 283,500
Temporary Salaries	505-10-51-1200	$ 3,786	$ 20,770	$ 15,000	$ 73,000
Health Insurance	505-10-51-2100	$ 70,796	$ 61,420	$ 96,080	$ 119,860
Life Insurance	505-10-51-2110	$ 482	$ 462	$ 600	$ 710
Dental Insurance	505-10-51-2120	$ 2,902	$ 2,672	$ 3,730	$ 4,150
Medicare	505-10-51-2300	$ 3,861	$ 3,637	$ 4,080	$ 5,140
Retirement	505-10-51-2410	$ 33,225	$ 32,297	$ 28,845	$ 36,380
Unemployment	505-10-51-2600	$ -	$ -	$ 25	$ -
Workers Compensation	505-10-51-2700	$ 7,989	$ 5,176	$ 5,980	$ 4,180
Disability Insurance	505-10-51-2900	$ 1,128	$ 1,213	$ 1,490	$ 1,900
Vacant Positions		$ -	$ -	$ -	$ (81,000
Total Salaries and Benefits		***$ 390,935***	***$ 380,942***	***$ 450,390***	***$ 447,820***
Professional Services	505-10-52-1200	$ 76,632	$ 14,605	$ 3,500	$ 7,000
Technical Services	505-10-52-1300	$ 10,565	$ 11,266	$ 11,500	$ 11,500
Repairs & Maintenance	505-10-52-2200	$ 37,842	$ 98,623	$ 45,000	$ 32,000
Vehice Repair & Maintenance	505-10-52-2205	$ 5,004	$ 21,769	$ 20,000	$ 21,000
Advertising	505-10-52-3000	$ -	$ -	$ -	$ -
Property & Liability Insurance	505-10-52-3100	$ 14,157	$ 15,908	$ 16,200	$ 16,200
Communications	505-10-52-3200	$ 9,587	$ 8,548	$ 7,500	$ 8,500
Advertising	505-10-52-3300	$ 1,026	$ 1,567	$ 500	$ 1,600
Travel Expense	505-10-52-3500	$ 2,305	$ 1,868	$ 2,000	$ 2,000
Dues & Fees	505-10-52-3600	$ 3,097	$ 6,919	$ 4,300	$ 4,800
Education & Training	505-10-52-3700	$ 1,060	$ 645	$ 1,000	$ 1,000
Total Services		***$ 161,275***	***$ 181,718***	***$ 111,500***	***$ 105,600***

City of Adel
Water Department
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
General Operating Supplies	505-10-53-1100	$ 120,017	$ 241,426	$ 60,000	$ 60,000
Materials-Inventory-Supplies	505-10-53-1150	$ -	$ -	$ -	$ -
Utilities	505-10-53-1200	$ 94,710	$ 116,180	$ 105,000	$ 112,000
Gasoline & Diesel	505-10-53-1270	$ 14,843	$ 12,294	$ 14,800	$ 14,000
Uniforms	505-10-53-1700	$ 1,178	$ 1,556	$ 1,200	$ 1,500
Miscellaneous	505-10-53-1710	$ 1,545	$ 946	$ 1,200	$ 1,200
Total Supplies		***$ 232,292***	***$ 372,402***	***$ 182,200***	***$ 188,700***
Machinery & Equipment	505-10-54-2000	$ -	$ 46,217	$ 470,000	$ 867,335
Capital Distributed to Depreciation	505-10-54-9000	$ -	$ (46,217)	$ (470,000)	$ (867,335
Total Capital		***$ -***	***$ -***	***$ -***	***$ -***
Depreciation	505-10-56-1000	$ 150,000	$ 166,500	$ 150,000	$ 160,000
Total Depriciation		***$ 150,000***	***$ 166,500***	***$ 150,000***	***$ 160,000***
GEFA Loan Principal	505-10-58-1300	$ 43,231	$ 48	$ -	$ -
Capital Lease	505-10-58-2200	$ -	$ -	$ -	$ 13,070
GEFA Loan Interest	505-10-58-2300	$ 8,895	$ 8,326	$ 7,750	$ 7,165
Total Debt		***$ 52,126***	***$ 8,374***	***$ 7,750***	***$ 20,235***
Transfer to General Fund	505-10-61-1010	$ 69,875	$ 64,052	$ 29,875	$ 69,875
Transfer For Locate Personnel	505-10-61-1020	$ 24,331	$ 14,193	$ -	$ -
Total Transfers Out		***$ 94,206***	***$ 78,245***	***$ 29,875***	***$ 69,875***
Total Expenses		***$ 1,080,835***	***$ 1,188,181***	***$ 931,715***	***$ 992,230***

City of Adel
Sewer Department
Change in Net Position

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Gross Billing	$ 1,342,486	$ 1,463,540	$ 1,314,000	$ 1,315,000
Other Fees	$ 57,655	$ 96,390	$ 149,200	$ 87,500
Total Sources	**$ 1,400,141**	**$ 1,559,930**	**$ 1,463,200**	**$ 1,402,500**
Operating Expenditures	$ 938,970	$ 975,051	$ 764,215	$ 733,600
Depreciation	$ 220,905	$ 215,544	$ 183,825	$ 215,500
Capital Expenditures	$ 131,087	$ 80,000	$ 236,000	$ 9,129,030
				$ -
Capital Distributed to Depreciation	$ (131,087)	$ (80,000)	$ (236,000)	$ (9,129,030)
Debt	$ -	$ 5,870	$ 1,265	$ 7,640
Trasfers Out	$ 159,000	$ 56,590	$ 368,000	$ 368,000
Total Uses	**$ 1,318,875**	**$ 1,253,055**	**$ 1,317,305**	**$ 1,324,740**
Sources Over/(Under)Uses	**$ 81,266**	**$ 306,875**	**$ 145,895**	**$ 77,760**

Ending Net Position	**$ 4,012,592**	**$ 4,319,467**	**$ 4,465,362**	**$ 4,543,122**

City of Adel
Sewer Department
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Propose
Revenues					
Gross Billings	506-00-34-4255	$ 1,369,780	$ 1,313,440	$ 1,314,000	$ 1,315,00
Tap Fees	506-00-34-4256	$ 11,944	$ 21,000	$ 22,500	$ 22,50
Pumping Charges - Cecil	506-00-34-4257	$ 29,960	$ 66,820	$ 70,000	$ 40,00
Miscellaneous	506-00-38-9000	$ 48,945	$ 75,020	$ 56,700	$ 25,00
Total Revenues		***$ 1,460,628***	***$ 1,476,280***	***$ 1,463,200***	***$ 1,402,50***
Expenses					
Regular Salaries	506-10-51-1100	$ 207,440	$ 246,480	$ 262,270	$ 251,20
Temporary Salaries	506-10-51-1200	$ 3,836	$ 20,030	$ 15,000	$ 70,00
Health Insurance	506-10-51-2100	$ 73,188	$ 70,190	$ 64,495	$ 60,26
Life Insurance	506-10-51-2110	$ 424	$ 460	$ 500	$ 61
Dental Insurance	506-10-51-2120	$ 3,074	$ 2,670	$ 2,505	$ 2,92
Medicare	506-10-51-2300	$ 2,990	$ 3,380	$ 3,610	$ 4,63
Retirement	506-10-51-2410	$ 15,999	$ 18,710	$ 25,555	$ 32,78
Unemployment	506-10-51-2600	$ -	$ -	$ 25	$
Workers Compensation	506-10-51-2700	$ 2,199	$ 1,450	$ 1,645	$ 1,17
Disability Insurance	506-10-51-2900	$ 1,194	$ 1,210	$ 1,320	$ 1,71
Vacant Poistions		$ -	$ -	$ -	$ (162,96
Total Salaries and Benefits		***$ 310,345***	***$ 364,580***	***$ 376,925***	***$ 262,32***
Professional Services	506-10-52-1200	$ 27,076	$ 18,800	$ 5,000	$ 17,50
Technical Services	506-10-52-1300	$ 2,281	$ 5,390	$ 5,500	$ 5,50
Repairs & Maintenance	506-10-52-2200	$ 76,264	$ 83,950	$ 30,000	$ 40,00
Vehice Repair & Maintenance	506-10-52-2205	$ 18,641	$ 14,670	$ 15,000	$ 15,00
Property & Liability Insurance	506-10-52-3100	$ 14,297	$ 15,760	$ 16,100	$ 16,10
Communications	506-10-52-3200	$ 9,419	$ 8,170	$ 7,500	$ 8,00
Advertising	506-10-52-3300	$ 64	$ 250	$ 250	$ 20
Travel Expense	506-10-52-3500	$ 220	$ 490	$ 300	$ 40
Dues & Fees	506-10-52-3600	$ 2,686	$ 4,130	$ 4,000	$ 4,10
Education & Training	506-10-52-3700	$ -	$ 420	$ 1,000	$ 1,00
Total Services		***$ 150,948***	***$ 152,030***	***$ 84,650***	***$ 107,80***
Operating Supplies	506-10-53-1100	$ 16,351	$ 26,670	$ 23,000	$ 23,00
Utilities	506-10-53-1200	$ 98,927	$ 87,090	$ 90,000	$ 90,00
Gasoline & Diesel	506-10-53-1270	$ 5,776	$ 5,120	$ 4,000	$ 7,50
Uniforms	506-10-53-1700	$ 81	$ 1,630	$ 1,500	$ 1,60
Miscellaneous	506-10-53-1710	$ 677	$ 680	$ 1,000	$ 75
Total Supplies		***$ 121,812***	***$ 121,190***	***$ 119,500***	***$ 122,85***

City of Adel
Sewer Department
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Property	506-10-54-1000	$ 25,333	$ -	$ -	$
Machinery & Equipment	506-10-54-2000	$ 105,754	$ -	$ 136,000	$ 9,129,030
Capital Distributrd to Depreciation	506-10-54-9000	$ (131,087)	$ -	$ (136,000)	$ (9,129,030
Total Capital		***$ -***	***$ -***	***$ -***	***$***
Depreciation	506-10-56-1000	$ 183,825	$ 215,544	$ 183,825	$ 215,500
Total Depreciation		***$ 183,825***	***$ 215,544***	***$ 183,825***	***$ 215,500***
Capital Lease - Interest	506-10-58-2200	$ -	$ -	$ -	$ 7,640
Total Debt		$ -	$ -	$ -	$ 7,640
Transfer to General Fund	506-10-61-1000	$ 159,000	$ 172,250	$ 368,000	$ 368,000
Transfer For Locate Personnel	506-10-61-1020	$ 24,330	$ 16,220	$ -	$
Total Transfers-Out		***$ 183,330***	***$ 188,470***	***$ 368,000***	***$ 368,000***
Total Sewer Distribution		***$ 950,260***	***$ 1,041,814***	***$ 1,132,900***	***$ 1,084,110***
Sewer Treatment					
Regular Salaries	506-20-51-1100	$ 29,652	$ 33,185	$ 34,260	$ 36,120
Health Insurance	506-20-51-2100	$ 25,357	$ 10,425	$ 10,710	$ 29,800
Life Insurance	506-20-51-2110	$ 123	$ 85	$ 90	$ 180
Dental Insurance	506-20-51-2120	$ 668	$ 350	$ 350	$ 1,230
Medicare	506-20-51-2300	$ 418	$ 475	$ 440	$ 520
Retirement	506-20-51-2410	$ 3,024	$ 3,385	$ 3,075	$ 3,690
Unemployment	506-20-51-2600	$ -	$ -	$ 25	$
Workers Compensation	506-20-51-2700	$ 156	$ (360)	$ 330	$ 270
Disability Insurance	506-20-51-2900	$ 114	$ 155	$ 160	$ 200
Total Salaries and Benefits		***$ 59,512***	***$ 47,700***	***$ 49,440***	***$ 72,010***
Professional Services	506-20-52-1200	$ 16,411	$ 50,990	$ 33,000	$ 40,000
Technical Services	506-20-52-1300	$ 6,527	$ 8,390	$ 7,200	$ 8,000
Repairs & Maintenance	506-20-52-2200	$ 20,111	$ 35,251	$ 20,000	$ 30,000
Vehice Repair & Maintenance	506-20-52-2205	$ 1,914	$ 2,085	$ 3,000	$ 3,000
Property & Liability Insurance	506-20-52-3100	$ 12,249	$ 13,435	$ -	$ 12,620
Communications	506-20-52-3200	$ 3,431	$ 2,665	$ 2,600	$ 2,700
Advertising	506-20-52-3300	$ 911	$ 210	$ 200	$ 200
Travel Expense	506-20-52-3500	$ 926	$ 470	$ 1,000	$ 1,000
Dues & Fees	506-20-52-3600	$ -	$ 145	$ -	$
Education & Training	506-20-52-3700	$ 500	$ 110	$ 500	$ 500

City of Adel
Sewer Department
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Total Services		***$ 62,981***	***$ 113,751***	***$ 67,500***	***$ 98,020***
General Operating Supplies	506-20-53-1100	$ 7,034	$ 8,000	$ 9,000	$ 9,000
Utilities	506-20-53-1200	$ 60,504	$ 60,300	$ 47,000	$ 51,000
Gasoline & Diesel	506-20-53-1270	$ 12,238	$ 8,200	$ 9,600	$ 9,600
Uniforms	506-20-53-1700	$ 370	$ 500	$ 500	$ 500
Miscellaneous	506-20-53-1710	$ 136	$ 500	$ 100	$ 500
Total Supplies		***$ 80,283***	***$ 77,500***	***$ 66,200***	***$ 70,600***
Machinery & Equipment	506-20-54-2000	$ -	$ 80,000	$ 100,000	$
Capital Distributed to Depreciation		$ -	$ (80,000)	$ (100,000)	$
Total Capital		***$ -***	***$ -***	***$ -***	***$***
Interest - Capital Lease	506-20-58-2200	$ -	$ 1,264	$ 1,265	$
Total Debt (Interest)		***$ -***	***$ 1,264***	***$ 1,265***	***$***
Total Sewer Treatment		***$ 202,776***	***$ 240,215***	***$ 184,405***	***$ 240,630***
TOTAL SEWER		***$ 1,153,036***	***$ 1,282,029***	***$ 1,317,305***	***$ 1,324,740***

City of Adel
Electric Department
Change in Net Position

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Gross Billings	$ 14,509,400	$ 15,751,110	$ 15,219,340	$ 15,293,000
Other	$ 499,225	$ 447,725	$ 454,000	$ 438,575
Total Sources	**$ 15,008,625**	**$ 16,198,835**	**$ 15,673,340**	**$ 15,731,575**
Operating Expenditures	$ 14,135,285	$ 15,062,035	$ 14,822,050	$ 15,265,985
Depreciation	$ 129,900	$ 129,835	$ 137,525	$ 130,000
Capital Expenditures	$ -	$ 196,732	$ 260,000	$ 300,000
Capital Distributed to Depreciation	$ -	$ (196,732)	$ (260,000)	$ (300,000)
Trasfers Out	$ 2,897,230	$ 2,358,805	$ 2,149,905	$ 2,149,905
Total Uses	**$ 17,162,415**	**$ 17,550,675**	**$ 17,109,480**	**$ 17,545,890**
Sources Over/(Under)Uses	**$ (2,153,790)**	**$ (1,351,840)**	**$ (1,436,140)**	**$ (1,814,315)**
Ending Net Position	**$ 7,985,930**	**$ 6,634,090**	**$ 5,197,950**	**$ 3,383,635**

City of Adel
Electric Department
Fiscal Year 2026 Approved Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Revenues					
Sales Tax Commission	510-00-31-3150	$ 5,236	$ 5,078	$ 5,500	$ 5,500
Gross Billings	510-00-34-4310	$ 14,613,532	$ 15,292,821	$ 15,219,340	$ 15,293,000
Street lights	510-00-34-4311	$ 144,000	$ 144,000	$ 144,000	$ 144,000
Penalty	510-00-34-4320	$ 490	$ 237	$ 500	$ 500
Reconnect Fees	510-00-34-4325	$ 5,892	$ 9,252	$ 8,600	$ 15,575
Pole Rental	510-00-34-4330	$ 110,448	$ 117,070	$ 175,600	$ 121,000
Credit Card Fees	510-00-34-4340	$ 3,000	$ (1,642)	$ 1,100	$ 1,500
Interest Income	510-00-36-1000	$ 356	$ 439	$ 400	$ 500
Interest - Blockstream	510-00-36-1010	$ 5,641	$ 6,427	$ 2,000	$ -
Gain/Loss on Investments	510-00-36-2000	$ -	$ 380,900	$ 50,000	$ 50,000
Miscellaneous	510-00-38-9000	$ 174,550	$ 171,788	$ 66,300	$ 100,000
Total Revenues		***$ 15,063,146***	***$ 16,126,370***	***$ 15,673,340***	***$ 15,731,575***
Expenses					
Regular Salaries	510-10-51-1100	$ 694,664	$ 767,359	$ 763,425	$ 774,920
Temporary Salaries	510-10-51-1200	$ 10,130	$ 800	$ -	$ -
Health Insurance	510-10-51-2100	$ 152,635	$ 134,239	$ 162,030	$ 152,860
Life Insurance	510-10-51-2110	$ 1,058	$ 1,082	$ 1,100	$ 1,140
Dental Insurance	510-10-51-2120	$ 6,340	$ 5,689	$ 6,230	$ 6,120
Medicare	510-10-51-2300	$ 10,095	$ 11,203	$ 10,670	$ 11,200
Retirement	510-10-51-2410	$ 71,723	$ 79,481	$ 75,230	$ 79,040
Unemployment	510-10-51-2600	$ -	$ -	$ 25	$ -
Workers Compensation	510-10-51-2700	$ 6,312	$ 12,063	$ 8,060	$ 13,275
Disability Insurance	510-10-51-2900	$ 3,340	$ 3,573	$ 3,900	$ 4,100
Total Salaries and Benefits		***$ 956,298***	***$ 1,015,489***	***$ 1,030,670***	***$ 1,042,655***
Professional Services	510-10-52-1200	$ 29,864	$ 13,930	$ 3,500	$ 4,000
Technical Services	510-10-52-1300	$ 57,052	$ 76,810	$ 60,900	$ 70,000
Marketing & Distribution Svc.	510-10-52-1310	$ 163,002	$ 153,520	$ 153,000	$ 162,200
Repairs & Maintenance	510-10-52-2200	$ 68,483	$ (54,174)	$ 10,000	$ 10,000
Vehice Repair & Maintenance	510-10-52-2205	$ 16,607	$ 16,915	$ 14,000	$ 14,000

City of Adel
Electric Department
Fiscal Year 2026 Approved Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Property & Liability Insurance	510-10-52-3100	$ 13,975	$ 16,730	$ 16,500	$ 17,230
Communications	510-10-52-3200	$ 19,602	$ 15,911	$ 16,800	$ 16,800
Advertising	510-10-52-3300	$ 254	$ -	$ 500	$ 500
Travel Expense	510-10-52-3500	$ 487	$ 722	$ 1,000	$ 1,000
Dues & Fees	510-10-52-3600	$ 2,109	$ 2,539	$ 2,500	$ 2,600
Education & Training	510-10-52-3700	$ -	$ -	$ 500	$ 2,000
Total Services		***$ 371,436***	***$ 242,903***	***$ 279,200***	***$ 300,330***
Operating Supplies	510-10-53-1100	$ 9,711	$ 15,440	$ 10,000	$ 12,000
Materials-Inventory-Supplies	510-10-53-1150	$ 314,632	$ 249,854	$ 300,000	$ 250,000
Utilities	510-10-53-1200	$ 12,662	$ 12,094	$ 10,000	$ 12,000
Gasoline & Diesel	510-10-53-1270	$ 11,540	$ 8,550	$ 10,800	$ 11,000
Resale Prroducts Purchased	510-10-53-1530	$ 11,655,616	$ 12,213,806	$ 13,173,380	$ 13,630,000
Uniforms	510-10-53-1700	$ 3,953	$ 807	$ 3,000	$ 3,000
Miscellaneous	510-10-53-1710	$ 3,120	$ 9,839	$ 5,000	$ 5,000
Total Supplies		***$ 12,011,235***	***$ 12,510,390***	***$ 13,512,180***	***$ 13,923,000***
Machinery & Equipment	510-10-54-2000	$ -	$ 196,732	$ 260,000	$ 300,000
Capital Distb. to Depreciation	510-10-54-9000	$ -	$ (196,732)	$ (260,000)	$ (300,000)
Total Capital		***$ -***	***$ -***	***$ -***	***$ -***
Depreciation	510-10-56-1000	$ 137,525	$ 129,834	$ 137,525	$ 130,000
Total Depreciation		***$ 137,525***	***$ 129,834***	***$ 137,525***	***$ 130,000***
Transfer to General Fund	510-10-61-1000	$ 5,549,905	$ 3,094,098	$ 2,149,905	$ 2,149,905
Transfer For Locate Personnel	510-10-61-1020	$ 24,331	$ -	$ -	$ -
Total Transfers Out		***$ 5,574,236***	***$ 3,094,098***	***$ 2,149,905***	***$ 2,149,905***
Total Expenses		***$ 19,050,730***	***$ 16,992,714***	***$ 17,109,480***	***$ 17,545,890***

City of Adel
Gas Department
Change in Net Position

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Gross Billings	$ 1,567,090	$ 1,820,735	$ 1,710,000	$ 1,700,000
Other	$ 1,720	$ 5,000	$ 85,000	$ 116,500
Total Sources	**$ 1,568,810**	**$ 1,825,735**	**$ 1,795,000**	**$ 1,816,500**
Operating Expenditures	$ 1,196,995	$ 1,381,700	$ 1,529,505	$ 1,608,515
Depreciation	$ 86,705	$ 83,335	$ 60,725	$ 83,335
Capital Expenditures	$ -	$ 29,400	$ 100,000	$ 100,000
Capital Distributed to Depreciation	$ -	$ (29,400)	$ (100,000)	$ (100,000)
Trasfers Out	$ 129,000	$ 129,000	$ 129,000	$ 129,000
Total Uses	**$ 1,412,700**	**$ 1,594,035**	**$ 1,719,230**	**$ 1,820,850**
Sources Over/(Under)Uses	**$ 156,110**	**$ 231,700**	**$ 75,770**	**$ (4,350)**

Ending Net Position	**$ 1,862,540**	**$ 2,094,240**	**$ 2,170,010**	**$ 2,165,660**

City of Adel
Gas Department
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Revenues					
Reconnect Fees	515-00-34-4325	$ 744	$ 500	$ 900	$ 1,400
Gross Billings	515-00-34-4410	$ 1,446,120	$ 1,627,586	$ 1,700,000	$ 1,700,000
Credit Card Fees	515-00-34-4430	$ 70	$ 100	$ 100	$ 100
Miscellaneous	515-00-38-9000	$ 120,160	$ 101,703	$ 94,000	$ 115,000
Total Revenues		***$ 1,567,094***	***$ 1,729,889***	***$ 1,795,000***	***$ 1,816,500***
Expenses					
Regular Salaries	515-10-51-1100	$ 268,573	$ 303,789	$ 317,807	$ 335,090
Health Insurance	515-10-51-2100	$ 55,090	$ 38,797	$ 45,796	$ 43,760
Life Insurance	515-10-51-2110	$ 493	$ 496	$ 616	$ 600
Dental Insurance	515-10-51-2120	$ 2,304	$ 1,598	$ 1,661	$ 1,520
Medicare	515-10-51-2300	$ 3,922	$ 4,343	$ 4,586	$ 4,830
Retirement	515-10-51-2410	$ 27,755	$ 30,598	$ 32,416	$ 34,170
Workers Compensation	515-10-51-2700	$ 3,195	$ 4,016	$ 4,127	$ 3,365
Disability Insurance	515-10-51-2900	$ 1,310	$ 1,503	$ 1,676	$ 1,780
Total Salaries and Benefits		***$ 362,643***	***$ 385,140***	***$ 408,685***	***$ 425,115***
Professional Services	515-10-52-1200	$ 26,780	$ 25,324	$ 15,000	$ 20,000
Technical Services	515-10-52-1300	$ 3,204	$ 6,576	$ 5,500	$ 6,000
Repairs & Maintenance	515-10-52-2200	$ 1,322	$ 5,999	$ 6,000	$ 4,500
Vehicle Repair & Maintenance	515-10-52-2205	$ 2,487	$ 1,919	$ 3,000	$ 2,500
Property & Liability Insurance	515-10-52-3100	$ 4,740	$ 5,609	$ 6,200	$ 6,200
Communications	515-10-52-3200	$ 10,245	$ 8,587	$ 8,200	$ 8,200
Advertising	515-10-52-3300	$ 1,418	$ 747	$ 500	$ 1,000
Travel Expense	515-10-52-3500	$ 566	$ 547	$ 1,000	$ 1,000
Dues & Fees	515-10-52-3600	$ 3,889	$ 2,797	$ 4,000	$ 4,000
Education & Training	515-10-52-3700	$ 8,443	$ 4,600	$ 5,000	$ 5,000
Total Services		***$ 63,095***	***$ 62,705***	***$ 54,400***	***$ 58,400***

City of Adel
Gas Department
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
General Operating Supplies	515-10-53-1100	$ 8,387	$ 10,397	$ 9,000	$ 8,000
Materials-Inventory-Supplies	515-10-53-1150	$ 9,195	$ 3,871	$ 10,000	$ 5,000
Utilities	515-10-53-1200	$ 4,423	$ 4,924	$ 4,500	$ 5,000
Gasoline & Diesel	515-10-53-1270	$ 4,241	$ 2,975	$ 5,400	$ 5,000
Resale Prroducts Purchased	515-10-53-1520	$ 655,637	$ 940,112	$ 1,020,000	$ 1,100,000
Uniforms	515-10-53-1700	$ 1,314	$ 3,502	$ 2,000	$ 1,000
Miscellaneous	515-10-53-1710	$ 802	$ 814	$ 1,000	$ 1,000
Total Supplies		***$ 683,999***	***$ 966,595***	***$ 1,051,900***	***$ 1,125,000***
Property	515-10-54-2000	$ -	$ 29,400	$ 100,000	$ 100,000
Capital Distb. to Depreciation	515-10-54-9000	$ -	$ (29,400)	$ (100,000)	$ (100,000)
Total Capital		***$ -***	***$ -***	***$ -***	***-***
Depreciation	515-10-56-1000	$ 86,705	$ 60,725	$ 83,335	$ 83,335
Total Depreciation		***$ 86,705***	***$ 60,725***	***$ 83,335***	***83,335***
Transfer to General Fund	515-10-61-1000	$ 129,000	$ 129,000	$ 129,000	$ 129,000
Transfer For Locate Personnel	515-10-61-1020	$ -	$ (72,993)	$ -	-
Total Transfers (In)/Out		***$ 129,000***	***$ 56,007***	***$ 129,000***	***$ 129,000***
Total Expenses		***$ 1,325,442***	***$ 1,531,172***	***$ 1,727,320***	***$ 1,820,850***

City of Adel
Sanitation Department
Change in Net Position

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Gross Billing	$ 940,065	$ 1,044,430	$ 763,400	$ 775,000
Other Fees	$ 512,005	$ 1,229,990	$ 300,500	$ 282,500
Total Sources	**$ 1,452,070**	**$ 2,274,420**	**$ 1,063,900**	**$ 1,057,500**
Operating Expenditures	$ 725,760	$ 1,858,085	$ 1,178,315	$ 1,164,235
Depreciation	$ 139,630	$ 127,050	$ 15,000	$ 125,000
Capital Expenditures	$ -	$ 10,591	$ -	$ 310,000
Capital Distributed to Depreciation	$ -	$ (10,591)	$ -	$ (310,000)
Debt Payment (Interest)	$ 3,640	$ 2,470	$ 1,460	$ 11,280
Trasfers Out	$ -	$ -	$ -	$ -
Total Uses	**$ 869,030**	**$ 1,987,605**	**$ 1,194,775**	**$ 1,300,515**
Sources Over/(Under)Uses	**$ 583,040**	**$ 286,815**	**$ (130,875)**	**$ (243,015)**
Ending Net Position	**$ 583,040**	**$ 869,855**	**$ 738,980**	**$ 495,965**

City of Adel
Sanitation Department
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Revenues					
Gross Billings	540-00-34-4110	$ 754,660	$ 763,955	$ 763,400	$ 775,000
Landfill Fees	540-00-34-4115	$ 287,345	$ 280,805	$ 300,000	$ 282,000
Miscellaneous	540-00-35-9000	$ 246	$ -	$ 500	$ 500
Total Revenues		***$ 1,042,252***	***$ 1,044,760***	***$ 1,063,900***	***$ 1,057,500***
Expenses					
Salaries	540-10-51-1100	$ 184,239	$ 188,791	$ 527,150	$ 407,060
Temporary Salaries	540-10-51-1200	$ 41,478	$ 62,382	$ 15,000	$ 210,000
Health Insurance	540-10-51-2100	$ 51,714	$ 48,276	$ 136,860	$ 150,880
Life Insurance	540-10-51-2110	$ 498	$ 333	$ 1,170	$ 1,210
Dental Insurance	540-10-51-2120	$ 2,243	$ 1,799	$ 5,230	$ 5,700
Medicare Tax	540-10-51-2300	$ 2,664	$ 2,652	$ 7,620	$ 8,900
Retirement	540-10-51-2410	$ 19,032	$ 18,735	$ 53,770	$ 62,950
Unemployment Ins.	540-10-51-2600	$ -	$ -	$ 25	$ -
Workers Compensation	540-10-51-2700	$ 3,499	$ 5,845	$ 5,420	$ 13,110
Disability Ins.	540-10-51-2900	$ 847	$ 726	$ 2,790	$ 3,300
Personnel Turnover		$ -	$ (75,590)	$ -	$ (162,975)
Total Salaries and Benefits		***$ 306,214***	***$ 253,949***	***$ 755,035***	***$ 700,135***
Professional Services	540-10-52-1200	$ 3,141	$ 866	$ 900	$ 900
Technical Services	540-10-52-1300	$ 2,051	$ 5,998	$ -	$ 5,000
Repairs & Maintenance	540-10-52-2200	$ 30,830	$ 30,635	$ 23,000	$ 20,000
Vehicle Repairs & Maint.	540-10-52-2205	$ 43,013	$ 60,035	$ 40,000	$ 60,000
Property & Liability Ins.	540-10-52-3100	$ 11,838	$ 15,453	$ 15,780	$ 18,000
Communications	540-10-52-3200	$ 4,953	$ 6,543	$ 5,500	$ 6,500
Advertising	540-10-52-3300	$ 1,485	$ 1,435	$ 1,000	$ 1,500
Travel Expense	540-10-52-3500	$ -	$ 200	$ 500	$ 500
Dues and Fees	540-10-52-3600	$ 1,476	$ 1,974	$ 2,000	$ 2,000
Education and Training	540-10-52-3700	$ -	$ 50	$ 500	$ 500
Landfill Charges	540-10-52-3910	$ 240,387	$ 224,887	$ 254,500	$ 255,000
Mulching Charges	540-10-52-3920	$ 55,942	$ 24,950	$ 25,000	$ 25,000
Total Services		***$ 395,115***	***$ 373,026***	***$ 368,680***	***$ 394,900***
Operating Supplies	540-10-53-1100	$ 13,925	$ 3,463	$ 5,000	$ 10,000
Utility Expense	540-10-53-1200	$ 2,063	$ 2,196	$ 2,200	$ 2,200
Gasoline & Diesel	540-10-53-1270	$ 48,545	$ 38,374	$ 50,000	$ 50,000
Uniforms	540-10-53-1700	$ 240	$ 977	$ 1,400	$ 6,000
Miscellaneous	540-10-53-1710	$ 1,297	$ 860	$ 1,000	$ 1,000
Total Supplies		***$ 66,070***	***$ 45,870***	***$ 59,600***	***$ 69,200***

City of Adel
Sanitation Department
Fiscal Year 2027 Proposed Budget

Description	Account ID	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed
Machinery & Equipment	540-10-54-2000	$ 13,875	$ 10,591	$ -	$ 310,000
Capital Distb. to Depreciation	540-10-54-9000	$ -	$ (10,591)	$ -	$ (310,000)
Total Capital		***$ 13,875***	***$ -***	***$ -***	***$ -***
Depreciation	540-10-56-1000	$ -	$ 127,050	$ 10,000	$ 125,000
Total Depreciation		***$ -***	***$ 127,050***	***$ 10,000***	***$ 125,000***
Interest - Capital Lease	540-10-58-2310	$ 45,105	$ 32,623	$ 1,460	$ 11,280
Total Debt (Interest)		***$ 45,105***	***$ 32,623***	***$ 1,460***	***$ 11,280***
Total Expenses		***$ 826,380***	***$ 832,518***	***$ 1,194,775***	***$ 1,300,515***