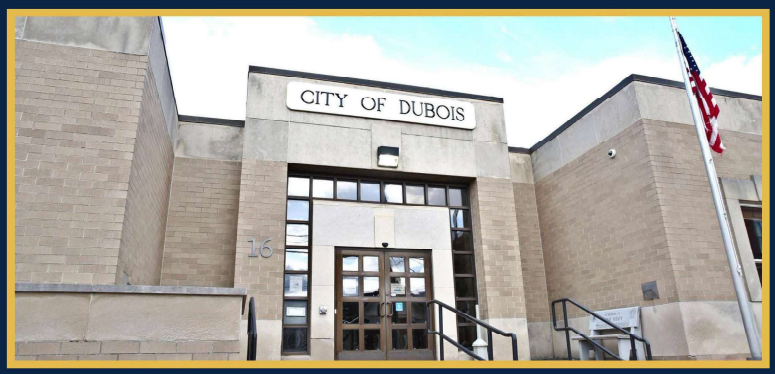
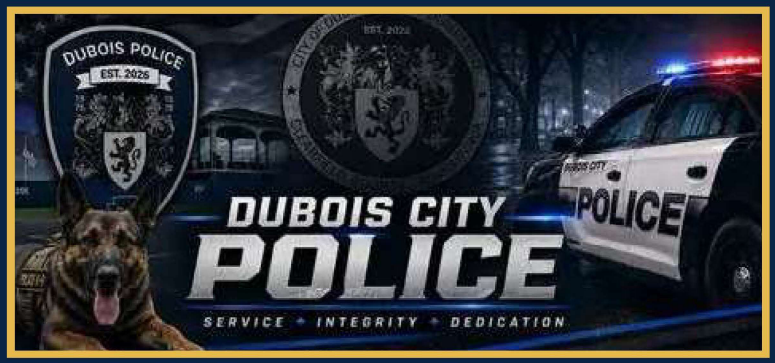
CITY OF DUBOIS

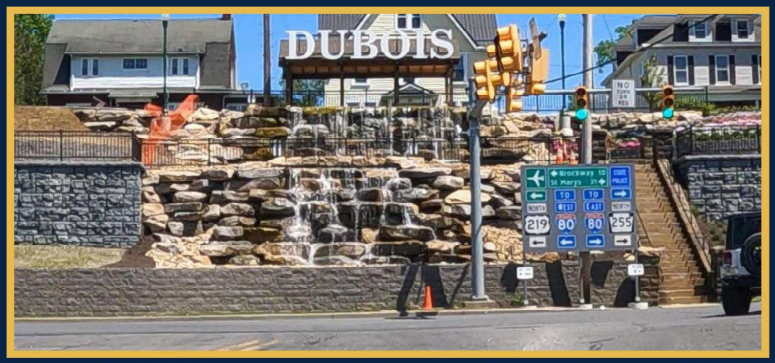
PENNSYLVANIA











2027

PROPOSED BUDGET

SUMMARY REPORT

Investing in Our Community. Planning for Our Future.

NOVEMBER 2026

City Council and City staff

The 2027 proposed budget is presented to the Mayor and members of City Council of the consolidated City of DuBois, and was prepared by City administration and staff.

CITY COUNCIL

J. Barry Abbott
Mayor & President of Council

Shirley Dahrouge
Vice President of Council

Bill Beers
Council Member

Sam Mollica
Council Member

Mike Piccirillo
Council Member

Mark Sullivan
Council Member

Richard Whitaker
Council Member

CITY ADMINISTRATION AND OFFICIALS

Joseph T. Fleming
City Manager

Angela Sangster
Finance Administrator

David Volpe
City Controller

Dave Rupprecht
City Treasurer

Jason Sabol
City Solicitor

Lisa Colliver
Tax Collector

Korbi Slocum
Administrative Secretary / City Clerk

Vicky McCall
Human Resource Administrator

Kristen Dunn
Executive Assistant

DEPARTMENT HEADS AND STAFF

Kris Kruzelak
Police Chief

Joe Mitchell
Fire Chief; Redevelopment Authority Director

Scott T. Farrell
Public Works Director; Emergency Mgmt. Administrator

Dennis Haag
Deputy Director of Public Works

Matt Johnson
Information Technology Director

Zac Lawhead
Zoning Officer

Dave Hoare
Engineer Tech

Brenda Andrews
Billing Utilities

Betsy Case
Accounts Payable

CITY OF DUBOIS, PENNSYLVANIA

16 W SCRIBNER AVE • PO BOX 408 • DUBOIS, PA 15801
(814) 371-2000
www.duboispa.gov

October 28, 2026

The Honorable Mayor and City Council
City of DuBois
16 W. Scribner Avenue
DuBois, PA 15801

RE: 2027 BUDGET MESSAGE

To the Honorable Mayor, Members of City Council, and the Residents of DuBois:

It is my privilege, as your City Manager, to present the City of DuBois's proposed 2027 Annual Budget. This budget reflects a clear commitment to responsible financial management, dependable public services, and the continued progress of our beautiful city. Most importantly, it proposes no increases in City taxes and utility services for 2027.

This commitment is particularly meaningful given the challenges DuBois has faced in recent years. Those challenges have reinforced the importance of accountability, sound financial practices, and public confidence in local government. As we move forward, our responsibility is not simply to address the past, but to apply its lessons and build a stronger foundation for the future.

The 2027 proposed budget approaches that responsibility with care. Our residents and businesses deserve a city government that respects the resources entrusted to it, evaluates spending thoughtfully, and keeps the long-term interests of the community at the center of its decisions. Holding the line on taxes requires discipline, distinguishing essential needs from discretionary expenses, considering the ongoing costs of today's commitments, and seeking better ways to deliver services.

At the same time, a responsible budget must look beyond immediate challenges. Across our beautiful City, we see growth, renewed opportunity, and a community moving forward. That progress speaks to the dedication of our businesses, the commitment of our residents, and the enduring appeal of our city. Our task is to support that momentum while ensuring that future growth strengthens the community's financial position and quality of life.

As your City Manager, I believe that fiscal responsibility and community investment must work together. Maintaining our infrastructure, supporting public safety, caring for our public spaces, and providing reliable municipal services are fundamental responsibilities. Meeting those responsibilities requires thoughtful planning, clear priorities, and an honest understanding of what the City can sustain, not only in 2027, but in the years ahead.

A budget is more than a financial document. It is a statement of priorities and a measure of our stewardship. This proposed budget recognizes the challenges of the past without allowing them to define our future. It embraces the growth we see today while maintaining the discipline necessary to protect tomorrow.

I thank City Council, City staff, our community partners, and the residents of DuBois for their dedication to this city. Together, we can move forward with confidence, preserve what makes the City of DuBois special, and build a future defined by responsible leadership, shared opportunity, and pride in the place we call home.

Respectfully submitted,

Joseph T. Fleming
City Manager
City of DuBois

CITY OF DUBOIS, PENNSYLVANIA

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RE: Finance Administrator's Budget Message

October 29, 2026

To the Honorable Mayor and Members of City Council:

As Finance Administrator, I am pleased to present the financial overview of the City of DuBois's proposed 2027 budget. This budget represents an important step in establishing a clearer and more consistent financial picture for our newly consolidated municipality.

Throughout the budget preparation process, my focus has been on reviewing our financial activity, evaluating departmental needs, identifying outstanding obligations, and ensuring that the figures presented provide a realistic picture of the City's anticipated revenues and expenditures.

One of the most important considerations when reviewing the proposed 2027 budget is understanding the difference between recurring operating activity and other financial transactions.

The City's 2026 financial records include significant activity related to tax collections, loan proceeds, interfund transfers, and capital projects. While these transactions affect the overall financial reports, they do not necessarily represent revenue available to support daily municipal operations.

For example, the City's Tax Collection Fund receives and distributes taxes on behalf of multiple taxing entities. These collections should not be interpreted entirely as City operating revenue. Similarly, proceeds from financing arrangements, such as PennVest loans, are intended to support specific projects rather than ongoing operating expenses.

Recognizing these distinctions is essential when comparing the 2026 financial projections with the proposed 2027 budget. A decrease in total reported revenue does not necessarily indicate an equivalent decrease in the City's ability to fund essential services.

In developing the proposed budget, departments were asked to evaluate their anticipated needs for 2027.

These requests provide the foundation for reviewing the costs associated with maintaining municipal services, personnel, equipment, facilities, and infrastructure.

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Particular attention has been given to distinguishing routine operating expenses from larger, nonrecurring expenditures. This approach allows us to better understand the City's ongoing financial commitments and evaluate the affordability of future spending.

The proposed 2027 Capital Improvement Plan identifies equipment purchases, facility improvements, and infrastructure projects submitted for consideration.

These requests are being presented separately from regular operating expenses to provide City Council with a clearer understanding of proposed investments and their potential financial impact.

The inclusion of a project in the Capital Improvement Plan does not constitute approval. Each proposed expenditure must be evaluated based on priority, available funding, operational necessity, and its effect on future budgets.

As we continue working through the financial transition following the consolidation of the City of DuBois and Sandy Township, establishing consistent accounting practices, improving financial reporting, and strengthening internal processes remain important priorities.

Accurate financial information is essential not only for developing a responsible budget, but also for supporting informed decisions throughout the year.

The 2027 budget process provides an opportunity to build on these improvements and develop a stronger foundation for future financial planning.

I recognize the responsibility that comes with managing public funds and the importance of providing City Council and our residents with financial information that is accurate, understandable, and transparent.

My goal is to continue improving the City's financial processes while helping ensure that the decisions made today support both our immediate responsibilities and our long-term financial stability.

I appreciate the cooperation of our department heads, City administration, and staff throughout this process, and I look forward to working with City Council as we review and finalize the 2027 budget.

Respectfully submitted,

Angela Sangster
Finance Administrator
City of DuBois

Executive summary

The proposed 2027 budget for the City of DuBois is balanced at **$33,337,021** across all funds, with planned expenditures equal to anticipated revenues. It is the first full budget built for the newly consolidated City of DuBois and Sandy Township, and it proposes no increase in City taxes or utility service rates for 2027.

$33.34M
All-fund 2027 proposed budget (balanced)

$15.77M
General Fund operating budget

13 mills
Real estate tax rate, unchanged

$0
Proposed increase in City taxes or utility rates

Highlights

- All-fund appropriations decrease 5.0%, from $35,649,917 in the 2026 budget to $33,337,021 in 2027, largely because 2026 included PennVest sewer plant activity and other non-recurring items.
- Police remains the largest General Fund department at $5,731,175, or about 36 cents of every General Fund dollar.
- General Fund debt service rises to $3,135,901, driven by a planned $2.59 million payoff of the 2024 Series B bond through a $4 million RACP refinance loan, with $2 million in RACP grant revenue budgeted toward the bond payoff.
- The Capital Improvement Plan totals $3,462,126, led by a $3,221,997 RACP fire station project and a $400,000 fire tanker refurbishment. Capital requests are presented separately and are not approved by inclusion.
- The Water Fund includes an $813,342 capital savings appropriation, consistent with a note in the budget workbook to add a sinking fund and transfer to savings.
- Tax revenue is budgeted at $8,011,474, with real estate taxes reflecting actual deposits rather than the higher 2026 budget estimate.

How this report is organized

The budget summary that follows explains the proposal in plain terms: how a tax dollar is used, where the money comes from, and what each major fund and department is proposed to receive. The statistical budget data at the end of the report provides fund, department and account-level schedules with exact dollars and cents.

How $1 of tax money is distributed

City taxes are deposited in the General Fund, which pays for police, fire, streets, parks, administration, and the City's general debt. Water, sewer, and garbage services are paid for through user rates in their own funds, not through taxes. The chart below shows how each dollar is spread across the **$15**,77**3**,**3**9**5** General Fund operating budget for 2027.



Police	36¢	36.3%
Public works, streets & facilities	20¢	19.9%
Debt service	20¢	19.9%
General government & administration	11¢	11.3%
Fire & emergency management	4¢	4.3%
Parks, recreation, library & community	5¢	5.4%
Code enforcement, planning & zoning	3¢	2.8%

Service area	Cents per $1	2027 proposed	Share
Police	36¢	$5,731,175	36.3%
Public works, streets & facilities	20¢	$3,141,605	19.9%
Debt service	20¢	$3,135,901	19.9%
General government & administration	11¢	$1,786,283	11.3%
Fire & emergency management	4¢	$672,597	4.3%
Parks, recreation, library & community	5¢	$858,698	5.4%
Code enforcement, planning & zoning	3¢	$447,137	2.8%
Total General Fund operating	**100¢**	**$15,773,395**	**100.0%**

Debt service includes the one-time $2.59 million payoff of the 2024 Series B bond, which is financed through the RACP refinance loan. Without that payoff, police would represent about 43 cents and debt service about 4 cents of each dollar.

What 13 mills means for you

The City real estate tax rate is **13 mills,** meaning **$13 for every $1,000 of assessed value.** The rate is not proposed to increase in 2027. The table applies the cents-per-dollar breakdown to sample assessed values.

Service area	$25,000	$50,000	$100,000	$150,000
Police	$117.00	$234.00	$468.00	$702.00
Public works, streets & facilities	$65.00	$130.00	$260.00	$390.00
Debt service	$65.00	$130.00	$260.00	$390.00
General government & administration	$35.75	$71.50	$143.00	$214.50
Fire & emergency management	$16.25	$32.50	$65.00	$97.50
Parks, recreation, library & community	$16.25	$32.50	$65.00	$97.50
Code enforcement, planning & zoning	$9.75	$19.50	$39.00	$58.50
Annual City real estate tax	**$325.00**	**$650.00**	**$1,300.00**	**$1,950.00**

Formula: assessed value ÷ 1,000 × 13 = annual City real estate tax. For example, a property assessed at $100,000 pays $1,300 per year in City real estate tax, of which $468 supports police, $260 supports public works, streets and facilities, and $260 supports debt service. County and school district taxes are billed separately and are not included.

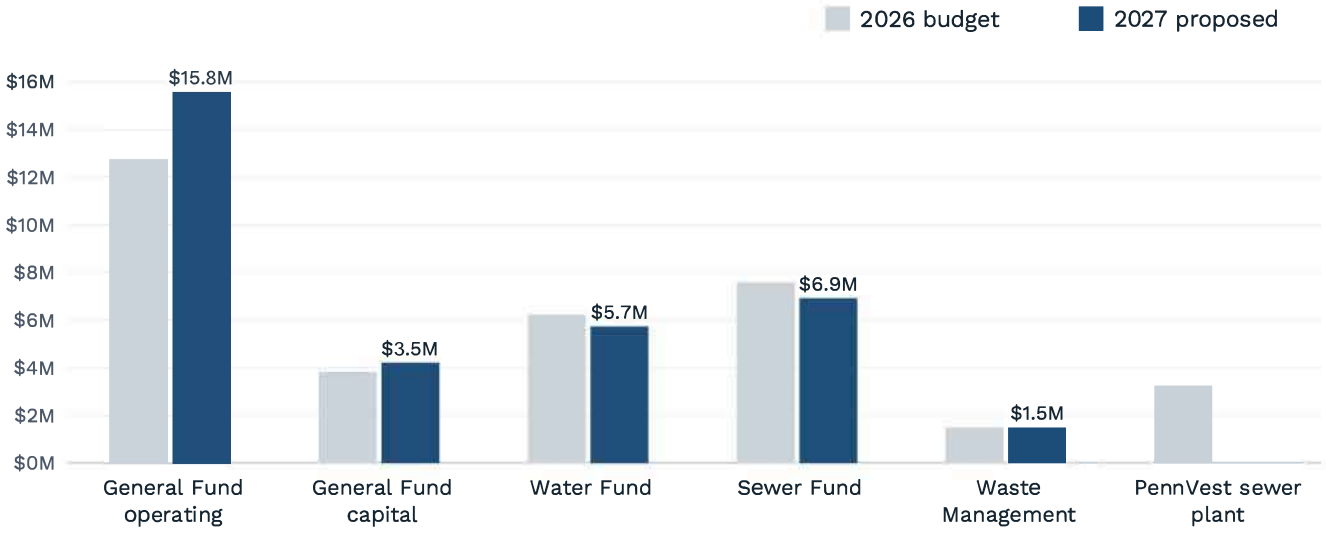
Where City tax revenue comes from

Tax	2026 budget	2027 proposed	Change
Real estate tax, current year	$4,440,809	$3,760,932	-15.3%
Real estate tax, prior year	$107,000	$100,000	-6.5%
Debt service levy	$278,187	$271,955	-2.2%
Library tax	$169,626	$165,826	-2.2%
Recreation tax	$115,346	$112,762	-2.2%
Earned income tax	$2,650,000	$2,700,000	+1.9%
Local services tax	$600,000	$600,000	+0.0%
Realty transfer tax	$370,000	$300,000	-18.9%
Total taxes	**$8,730,967**	**$8,011,474**	**-8.2%**

The 2027 real estate figure is based on actual deposits, not a rate change. Taxes make up 43.3% of 2027 General Fund revenue.

Budget at a glance by fund

The proposed budget is organized into the General Fund (operations and capital), two utility funds, and the Waste Management Fund. Each utility fund is balanced on its own rates.

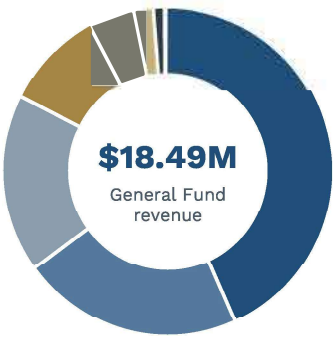


Fund	2026 budget	2027 proposed	Change	2027 revenue
General Fund operating	$12,789,837	$15,773,395	+23.3%	$17,976,521
General Fund capital	$3,800,400	$3,462,126	-8.9%	Included above
Water Fund (incl. capital)	$6,212,319	$5,719,000	-7.9%	$5,719,000
Sewer Fund (incl. capital)	$7,593,716	$6,902,500	-9.1%	$6,902,500
Waste Management Fund	$1,480,000	$1,480,000	+0.0%	$1,850,000
PennVest sewer plant fund	$3,237,645	$0	—	$0
Special, liquid fuels & other funds	$536,000	$0	—	$889,000
Total, all funds	**$35,649,917**	**$33,337,021**	**-6.5%**	**$33,337,021**

General Fund capital of $4.19 million is supported by General Fund revenue plus a $370,000 Waste Management surplus, $70,000 in special-fund revenue, and $819,000 in liquid fuels, interest, and other fund revenue. 2026 revenue budgeted across all funds was $33,754,846.

Where the money comes from

General Fund revenue for 2027 is budgeted at **$17,976,521** up from $12,702,912 in the 2026 budget. Most of the increase comes from one-time sources tied to specific projects: $4,000,000 in RACP refinance loan proceeds and $3,240,000 in grants, including a $2,000,000 RACP City Building grant.



Taxes	44.6%	$8,011,474
Loan proceeds (RACP refinance)	22.3%	$4,000,000
Grants	13.8%	$2,471,997
Fees, charges & public safety services	10.2%	$1,828,550
State aid, pension aid & PILOTs	4.6%	$832,900
Timber sales, asset sales, misc. & transfers	3.4%	$605,000
Licenses, permits & franchise fees	1.1%	$200,600
Interest, rents & royalties	0.1%	$26,000

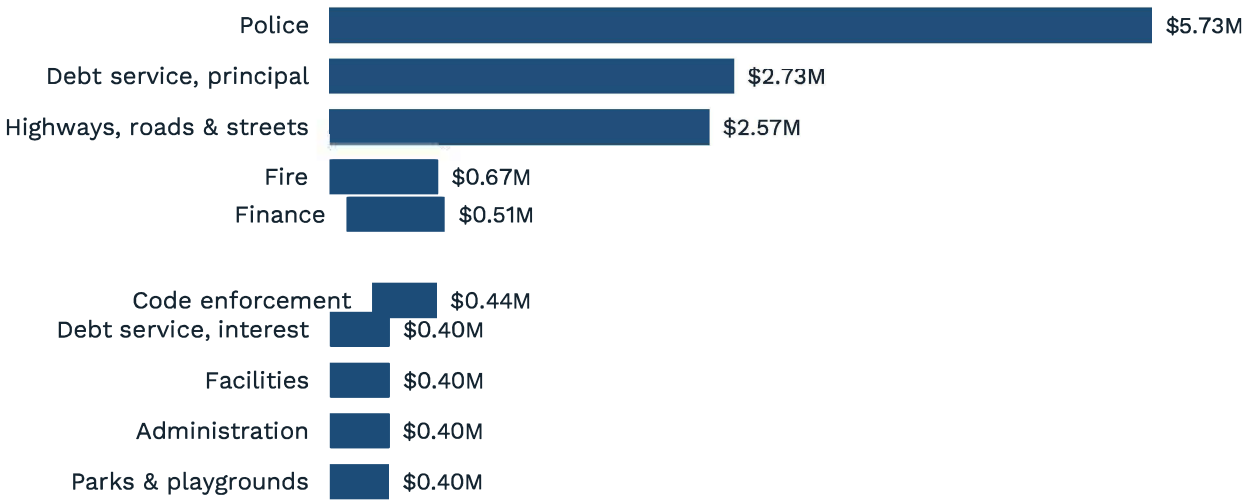
General Fund revenue category	2026 budget	2027 proposed	Change
Taxes	$8,730,967	$8,011,474	-8.2%
Loan proceeds (RACP refinance)	$0	$4,000,000	—
Grants	$74,000	$3,240,000	+3,240.5%
Fees, charges & public safety services	$1,746,150	$1,828,550	+4.7%
State aid, pension aid & PILOTs	$989,195	$832,900	-15.8%
Timber sales, asset sales, misc. & transfers	$760,800	$605,000	-20.5%
Licenses, permits & franchise fees	$353,800	$200,600	-43.3%
Interest, rents & royalties	$48,000	$26,000	-45.8%
Total General Fund revenue	**$12,702,912**	**$17,976,521**	**+41.5%**

Notable revenue changes

- License fees fall from $80,000 to $5,000 due to the loss of skill game licensing.
- Cable TV franchise payments are budgeted at $190,000, down from $265,000, reflecting lower use.
- Parking meter collections rise from $40,000 to $100,000, alongside a parking meter project in the capital plan.
- Timber sales are budgeted at $300,000 and sale of surplus police equipment at $65,000.
- Utility funds rely on rates: water revenue totals $5,719,000 and sewer revenue $6,902,500, with no rate increase proposed.

General Fund departments

The chart shows the largest General Fund departments for 2027. The table lists every General Fund department with its 2026 budget, estimated 2026 full-year actual, and 2027 proposed amount.



Department	2026 budget	2026 est. actual	2027 proposed	vs. 2026 budget
General government	$115,500	$56,510	$58,000	-49.8%
Administration	$476,578	$506,142	$381,949	-19.9%
Finance	$263,284	$368,668	$514,438	+95.4%
Treasury	$100,346	$143,604	$74,801	-25.5%
Legal	$228,900	$551,614	$260,000	+13.6%
Information technology	$182,178	$105,155	$275,461	+51.2%
Engineering	$187,442	$198,127	$162,581	-13.3%
Facilities	$322,913	$415,625	$402,800	+24.7%
Police	$5,378,297	$3,812,836	$5,731,175	+6.6%
Fire	$636,919	$514,529	$666,597	+4.7%
Code enforcement	$465,471	$432,735	$435,137	-6.5%
Planning & zoning	$12,000	$3,715	$12,000	+0.0%
Emergency management	$4,500	$0	$6,000	+33.3%
Highways, roads & streets	$2,021,856	$2,557,169	$2,567,305	+27.0%

General Fund departments (continued)

Department	2026 budget	2026 est. actual	2027 proposed	vs. 2026 budget
Traffic control	$30,000	$7,249	$30,000	+0.0%
Street lighting	$100,000	$39,078	$80,000	-20.0%
Parking	$4,000	$1,663	$39,500	+887.5%
Flood control	$20,000	$2,797	$22,000	+10.0%
Pool maintenance	$148,647	$160,780	$147,700	-0.6%
Parks & playgrounds	$339,943	$387,286	$395,498	+16.3%
Shade trees	$7,000	$1,547	$0	-100.0%
Public library	$171,626	$134,664	$152,000	-11.4%
Community development	$100,000	$0	$103,000	+3.0%
Contributions	$75,000	$45,000	$60,500	-19.3%
Debt service, principal	$198,950	$172,669	$2,783,050	+1298.9%
Debt service, interest	$105,158	$96,446	$352,851	+235.5%
Insurance	$130,000	$22,044	$22,050	-83.0%
Miscellaneous	$42,000	$47,691	$37,004	-11.9%
Pension, other & control accounts	$921,328	$221,072	$0	-100.0%
Total General Fund operating	**$12,789,837**	**$11,006,415**	**$15,773,395**	**+23.3%**

Estimated 2026 actuals annualize spending recorded through September.

Notable department changes

- **Police** rises to $5,731,175, up 6.6% above the 2026 budget.
- **Finance** increases to $514,438, up 95.4%, reflecting revised departmental appropriations.
- **Administration** declines to $381,949 as professional services drop from $210,000 to $25,000, while $75,000 is budgeted for consolidation expenses.
- **Highways, roads and streets** is budgeted at $2,567,305, up 27.0% from the 2026 budget and in line with estimated 2026 spending.
- **Debt service** rises to $3,135,901 because of the planned Series B bond payoff and new RACP refinance loan payments.

Utility and enterprise funds

The Water, Sewer, and Waste Management funds are self-supporting and are paid for by customer rates rather than taxes. No utility rate increases are proposed for 2027.

Water Fund	2026 budget	2027 proposed	Change
Operating expenses	$3,001,777	$4,237,184	+41.2%
incl. capital savings (sinking fund)	$0	$813,342	New
Debt service, principal	$1,456,177	$753,803	-48.2%
Debt service, interest	$289,715	$601,513	+107.6%
Capital (fund 06 and capital plan)	$1,464,650	$126,500	-91.4%
Total Water Fund	**$6,212,319**	**$5,719,000**	**-7.9%**

Sewer Fund	2026 budget	2027 proposed	Change
Operating expenses	$3,290,087	$3,529,877	+7.3%
Debt service, principal	$2,876,141	$2,389,423	-16.9%
Debt service, interest	$691,888	$747,132	+8.0%
Capital plan	$735,600	$236,067	-67.9%
Total Sewer Fund	**$7,593,716**	**$6,902,500**	**-9.1%**

Waste Management Fund	2026 budget	2027 proposed	Change
Waste management fees	$1,400,000	$1,400,000	+0.0%
Administrative costs	$80,000	$80,000	+0.0%
Total expenses	**$1,480,000**	**$1,480,000**	**+0.0%**

Waste Management Fund revenue (garbage collections and administrative fee) is budgeted at $1,850,000, up from $1,830,000.

The largest Sewer Fund obligation is the 2025 PennVest loan, with $2,254,423 in principal and $659,457 in interest budgeted for 2027. Water Fund debt includes the 2024 Series A bonds and 2021 and Sandy Township NexTier loans.

Capital plan and debt service

Capital requests are shown separately from operating costs so Council can review proposed investments and their long-term effect. Inclusion in the plan does not constitute approval; each project will be weighed on priority, available funding, operational necessity, and its effect on future budgets.

Capital line	2026 budget	2027 proposed	Notes
RACP fire station	$0	2,000,000	Loan to refinance Series B bond and start fire station construction
Fire tanker refurbishment	$2,822,000	$400,000	
Streets	$255,600	$404,950	
Sewer	$735,600	$236,067	Sewer Fund
Water	$720,600	$126,500	Water Fund
Police	$350,000	$110,000	Parking meters, LSA grant match, replacement equipment
Parks	$90,000	$342,000	
Library	$50,000	$50,000	
Code enforcement	$81,800	$83,204	
Flood control	$15,000	$15,000	
Information technology	$10,000	$10,000	
Roads	$80,000	$0	
Facilities	$46,000	$0	Vehicle already purchased
Total capital plan	**$5,256,600**	**$3,777,721**	**-28.1%**

Debt service: $7,627,773 across all funds in 2027

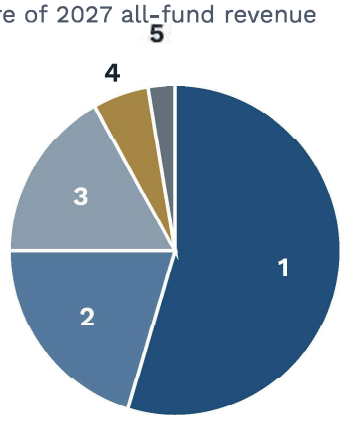
Fund	Principal	Interest	Total
General Fund	$2,783,050	$352,851	$3,135,901
Water Fund	$753,803	$601,513	$1,355,316
Sewer Fund	$2,389,423	$747,132	$3,136,556
Total	**$5,876,277**	**$1,751,496**	**$7,627,773**

General Fund principal includes $2,590,000 for the 2024 Series B bond, which the workbook flags for refinancing, while General Fund interest includes $300,000 budgeted for the new RACP refinance loan. Several assumed fire apparatus loans are flagged to be verified for 2027.

Revenue by fund

Revenue here follows the workbook's account rows. It includes financing receipts and other transactions, so it should not be interpreted as recurring operating income.

Share of 2027 all-fund revenue

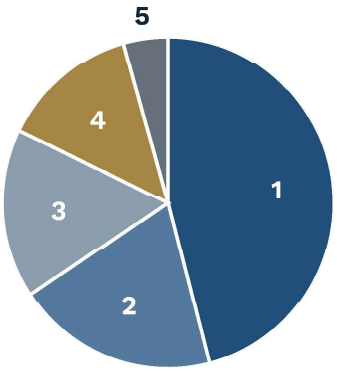


1. General Fund	53.9%	$17,976,521.00
2. Sewer Fund	20.7%	$6,902,500.00
3. Water Fund	17.2%	$5,719,000.00
4. Waste Management Fund	5.5%	$1,850,000.00
5. All other items	2.7%	$889,000.00

Fund	2026 budget	2027 proposed	Change
General Fund	$12,702,911.89	$17,976,521.00	+45.6%
CDBG Fund (04)	$256,000.00	$65,000.00	-74.6%
Tax Collection Fund (05)	$0.00	$5,000.00	n/a
Water Fund	$5,891,771.00	$5,719,000.00	-2.9%
Sewer Fund	$7,026,636.00	$6,902,500.00	-1.8%
Waste Management Fund	$1,830,000.00	$1,850,000.00	+1.1%
Fund 21	$21,927.55	$0.00	-100.0%
Capital Projects Fund	$5,256,600.00	$35,000.00	-99.3%
Highway Aid Fund (35)	$769,000.00	$764,000.00	-0.7%
Fund 40	$0.00	$20,000.00	n/a
TOTAL	**$33,754,846.44**	**$33,337,021.00**	**-1.2%**

Expenditures by fund

Share of 2027 all-fund expenditure



1. General Fund	47.4%	$15,773,395
2. Sewer Fund	20.0%	$6,666,432
3. Water Fund	16.8%	$5,592,500
4. Capital Projects Fund	11.3%	$3,777,721
5. Waste Management Fund	4.4%	$1,480,000

Fund	2026 budget	2027 proposed	Change
General Fund	$12,789,836.74	$15,773,395.00	+23.3%
CDBG Fund (04)	$256,000.00	$0.00	-100.0%
Tax Collection Fund (05)	$50,000.00	$0.00	-100.0%
Water Fund	$5,491,718.88	$5,592,500.00	+1.8%
Sewer Fund	$6,858,115.86	$6,666,432.65	-2.8%
Waste Management Fund	$1,480,000.00	$1,480,000.00	+0.0%
PennVest Sewer Plant Fund (15)	$3,237,645.12	$0.00	-100.0%
Capital Projects Fund	$5,256,600.00	$3,777,721.00	-28.1%
Highway Aid Fund (35)	$180,000.00	$0.00	-100.0%
Fund 40	$50,000.00	$0.00	-100.0%
TOTAL	**$35,649,916.60**	**$33,290,048.65**	**-6.6%**

The zero 2027 figures for certain funds mean no proposed amounts in the expenditure rows, not proof that a service has ended. Water and sewer capital requests are budgeted in the Capital Projects Fund.

CITY OF DUBOIS

2027 Proposed Budget

City of DuBois, Pennsylvania

BUDGET AT A GLANCE

General Fund schedule*

$20,715,521.20

Water budget

$5,719,000.00

Sewer budget

$6,902,500.00

TOTAL OF PRESENTED SCHEDULES

$33,337,021.20

Each presented schedule shows equal proposed revenues and expenditures.

*The source labels this schedule General Fund and includes special funds, other funds, waste management, and capital. The schedules on the following pages retain those groupings and fund codes.

Proposed budget for public review. Amounts are in U.S. dollars. This presentation reproduces the supplied budget schedules and does not indicate final adoption.

General Fund schedule

Proposed revenue, including the other fund groupings shown in the source.

Fund	Code	Description	2027 Proposed
01	301	Taxes	4,411,474.00
01	310	Local Tax Enabling Act	3,600,000.00
01	321	Business Licenses & Permits	197,500.00
01	322	Non-Business Licenses and Permits	3,100.00
01	341	Interest Earnings	22,000.00
01	342	Rents & Royalties	4,000.00
01	354	State Grants	2,471,997.20
01	355	State Shared Revenue & Entitlements	809,300.00
01	356	PILOTs State	8,600.00
01	359	Local Govt/Auth Payment-in-Lieu of Taxes	15,000.00
01	361	General Government Fees, Zoning, Codes	356,200.00
01	362-1	Public Safety Police	665,200.00
01	362-4	Permits	15,000.00
01	363	Parking Facilities	105,000.00
01	364	Sanitation	490,000.00
01	367	Culture/Recreation	197,150.00
01	387-389	Miscellaneous	55,000.00
01	392	Intergovernmental	250,000.00
01	393	Proceeds from Bonds/Loans	4,000,000.00
01	395	Transfers	300,000.00
04-05		Special Funds	70,000.00
10-95		All Other Funds	2,669,000.00
		TOTAL	**$20,715,521.20**

Bond and loan proceeds are shown separately from taxes and other revenue sources.

General Fund schedule

Proposed expenditures, including waste management and capital shown in the source.

Fund	Code	Description	2027 Proposed
01	400	General Government	58,000.00
01	401	Administration	381,949.02
01	402	Finance	514,437.87
01	403	Treasury	74,800.69
01	404	Legal	260,000.00
01	407	Information Technology	275,461.26
01	408	Engineering	162,580.95
01	409	Facilities	402,800.00
01	410	Police Department	5,731,175.00
01	411	Fire Department	666,596.60
01	413	Code Enforcement	435,136.76
01	414	Planning & Zoning	12,000.00
01	415	Emergency Management	6,000.00
01	430	Highways, Roads, and Streets	2,567,304.53
01	433	Traffic Control	30,000.00
01	434	Street Lighting	80,000.00
01	445	Parking	39,500.00
01	446	Flood Control	22,000.00
01	452	Pool Maintenance	147,700.00
01	454	Parks & Playgrounds	395,498.05
01	455	Shade Trees	0.00
01	456	Public Library	152,000.00
01	462	Community Development	103,000.00
01	466	Contributions	60,500.00
01	471	Debt Service-Principal	2,783,050.11
01	472	Debt Service - Interest	352,850.56
01	486	Insurance	22,050.00
01	489	Miscellaneous Expense	37,003.60
01	10-448	Waste Management	1,480,000.00
30-95		Capital	3,462,126.20
		TOTAL	**$20,715,521.20**

CITY OF DUBOIS

Water and sewer budgets

Operating expenses, debt service, and capital allocations.

WATER / FUND 06

Proposed operating revenue **$5,719,000.00**

Fund	Code	Description	2027 Proposed
06	448	Operating Expenses	4,237,183.58
06	471	Debt Service - Principal	753,803.42
06	472	Debt Service - Interest	601,513.00
30		Water Capital	126,500.00
		TOTAL	**$5,719,000.00**

SEWER / FUND 08

Proposed operating revenue **$6,902,500.00**

Fund	Code	Description	2027 Proposed
08	429	Operating Expenses	3,529,877.04
08	471	Debt Service - Principal	2,389,423.32
08	472	Debt Service - Interest	747,132.29
30		Sewer Capital	236,067.35
		TOTAL	**$6,902,500.00**