To the Commission and Citizens of Pikeville:

Over the past year, the City of Pikeville has continued to invest in projects that support business recruitment and tourism. The Fiscal Year 2026-2027 budget reflects continued financial stability, conservative revenue forecasting, and strategic investments in public safety, infrastructure, and economic development. Development at the Kentucky Enterprise Industrial Park remains a priority as the city works to attract additional industry and create new job opportunities.

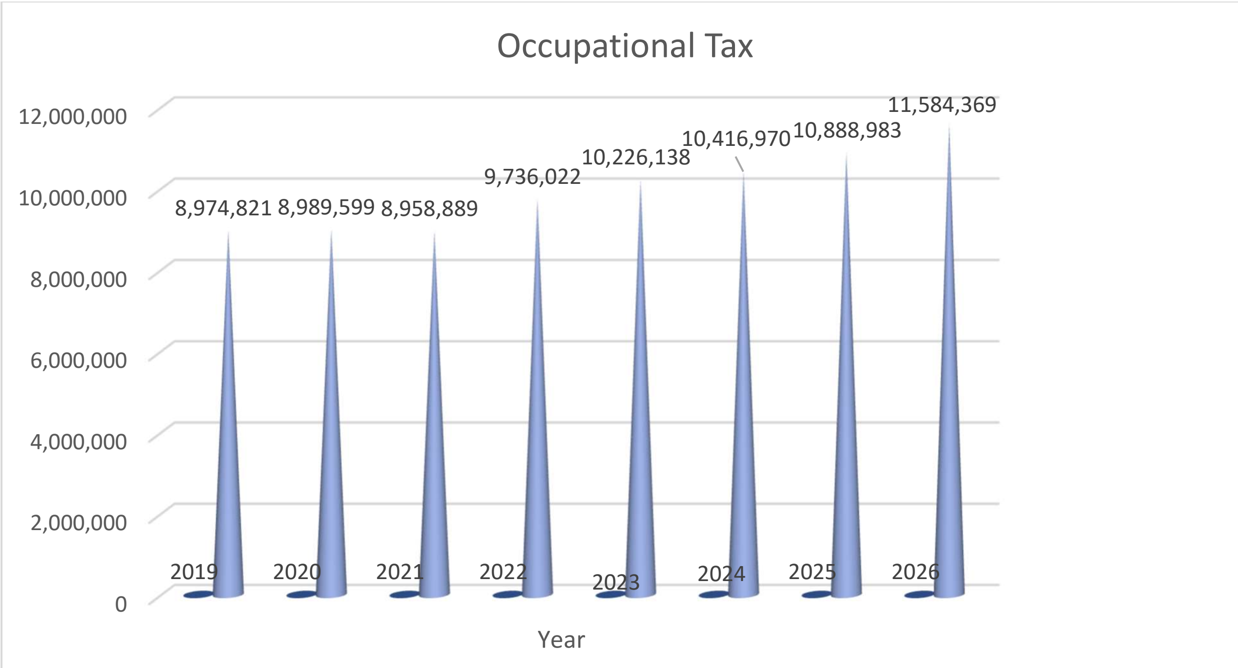
Although inflationary pressures have moderated somewhat compared to prior years, operating costs for utilities, supplies, maintenance, and contractual services continue to impact the budget. The city has budgeted conservatively while continuing to prioritize essential services.

General Fund expenditures are $29.2 million compared to $28.8 million for 2025-2026 fiscal year. Utility Fund expenditures total $19.2 million, down from $20.2 million compared to 2025-2026 primarily due to grant related expenses for the Water Treatment Plant and Cedar Creek sewer extension.

GENERAL FUND

Revenues:

Revenues remained strong during fiscal year 2026. As in the past, revenues are projected conservatively for budgeting purposes. Occupational payroll withholding exceeded $11.5 million, an increase of 6.39% over the previous year. Fiscal year 2026-2027 revenues are budgeted at $11 million.



As of 05/15/26

Restaurant tax revenues have continued to perform well, with steady collections throughout the year. Average monthly receipts in fiscal year 2025 was $214,780 compared to $220,753 in fiscal year 2026. Estimated receipts for 2027 are $2.6 million.

As of 05/15/26

Fiscal year 2026, saw higher-than-normal business license fee receipts due to the federal extension related to flooding in 2025. The city anticipates that receipts in 2027 will decrease slightly when compared to 2026 and has budgeted receipts at $1,450,000.

Business License Fees

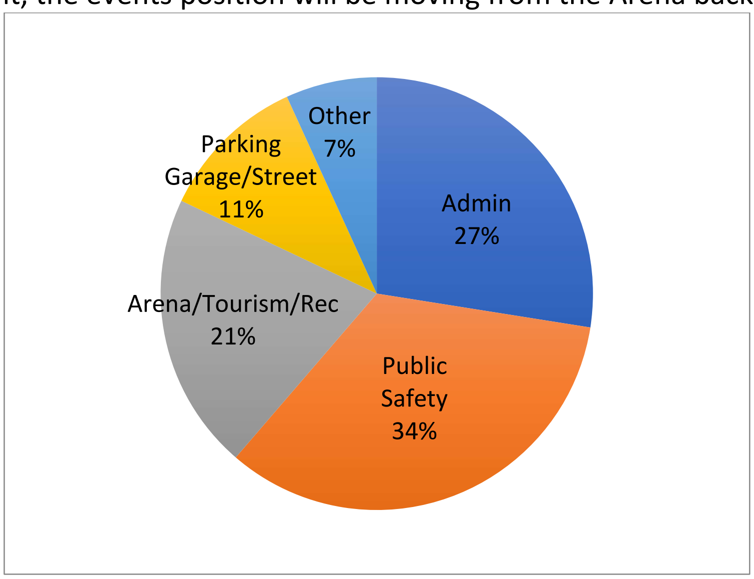
2020	2021	2022	2023	2024	2025	2026
999,369	1,621,632	1,676,418	1,739,316	1,705,786	1,402,847	1,561,117

05/15/26

There is an anticipated increase to the ambulance revenue with the addition of the paramedic program. As with the rest of the state, the municipal road aid is expected to decrease with the City expecting a decrease of approximately $43K.

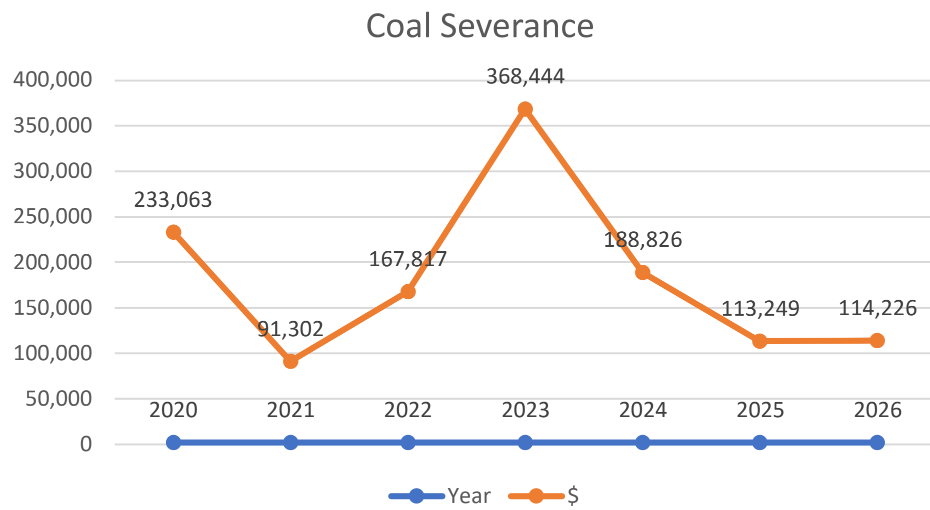
Expenses:

Total expenses are $29.2 million. Public safety accounts for $9.8 million (34%) and Tourism/Recreation $6.1 million (21%), reflecting the city's continued commitment to our citizens' safety and quality of life. Consumer Price Index decreased slightly from 4.9% last year to 4.4%, though it still remains high when compared to several years ago. Consistent with recent years, CERS retirement rates continue to the decline: Nonhazardous from 18.62% to 17.43% and hazardous rates fell from 35.73% to 34.72%. Capital expenditures of $4.2 million include carry over items, specifically the repairs to the APP roof and a generator for Fire Station #2. In addition, to the App roof, repairs/replacement to the Arena and Fire Station 2 roofs are included. Additional capital investments include body cameras for the police department and upgraded security cameras for the parking garage. To help improve operational efficiency and streamline oversight, the events position will be moving from the Arena back to the city.



COAL SEVERANCE

Revenues remained flat in 2026 compared to 2025; however, fiscal year 2027 revenues are projected to experience an additional decline based on the downward trend of receipts. Revenue is budgeted at $96,000.



Expenses of $390,566 include a carryover cost of $186,500 for the pickleball courts and $174,066 for turn out gear for the fire department.

PROJECTS

Of the $23,999,528 budgeted for fiscal year 2027, $23,569,528 (98%) will be funded through federal and state grants with only a $10,000 match from the City. The grants, focused on public safety, infrastructure and economic development are as follows:

$3,779,528 Bear Mountain Road

$4,000,000 new police station

$6,000,000 spec building

$9,790,000 safe streets for all implementation grant.

The proposed police station project is necessary to address significant repair needs in the current facility and accommodate departmental expansion. The existing building no longer adequately supports the operational and space requirements of the police department, making the construction of a new facility a critical investment in the City's infrastructure.

In addition to the police station project, a 50,000 square foot spec building will be constructed within the Kentucky Enterprise Industrial Park. The spec building is intended to support future economic development opportunities by providing ready-to-use industrial or commercial space capable of attracting new business investment and job creation.

The Safe Streets for All project will involve executing a roadway safety initiative designed to help prevent fatalities and serious injuries in the area of U.S. 23 between Yorkwood Forest Drive and Enterprise Road as well as near the intersection of Hambley Boulevard and Baird Avenue.

The remaining expenditures include the public safety radio project of $50,000 and sewer infrastructure expenditures of $370,000.

UTILITIES

Utility services are operated as enterprise funds, meaning they are supported by user fees rather than tax revenue. These funds are structured to cover the cost of operations, maintenance, and capital needs. The city maintains separate enterprise funds for water, sewer, natural gas, and solid waste.

Revenues:

Water and sewer revenues include the grant for Bear Mountain utilities. In addition, revenues have been budgeted to reflect a 9.49% CPI increase, as authorized by ordinance, to support higher operational expenses every two years.

Expenses:

Budgeted items include ongoing items such as meter, E1, and line replacements as well as tank maintenance. In addition, there is a five-year lease for sewer membranes with an annual cost of $116,400 and a one-time compactor replacement for $150,000 in solid waste. Public Works will increase 4.4% across the utility system or approximately $194,000. There is also a budgeted increase in electric costs.

DEBT

As of 06/30/26 outstanding debt will be $23,446,890. Debt service payments for 2026-2027 will be $1,934,974.

Description-Maturity Date	Principal Balance 06/30/26	Payments 2027	Funding Source	Type
Series 2022 Turf-06/01/32	520,062	95,756	General	GO Bond
Series 2023 Scoreboard-01/01/33	189,583	33,507	General	GO Lease
Series 2012 the App-04/01/32	1,065,000	196,582	General	GO Bond

Series 2021/2023 Fire-08/23/36, 01/01/63	1,682,245	153,810	General	GO Lease/Bond
Series 2019 Event Center/Pool-12/01/43	3,245,000	245,860	General	GO Bond
Series 2012B Refinance-01/01/42	695,000	66,988	Outside Water/Outside Sewer	GO Bond
RD Marion's Branch Sewer-01/01/50	1,102,000	58,796	Outside Sewer	Revenue
RD Combined Water Sewer-01/01/50	1,347,500	75,688	Outside Water/Outside Sewer	Revenue
RD Industrial Park Water Sewer-01/01/55	2,679,500	121,790	Inside Water/Inside Sewer	Revenue
Series 2017 Radio Read WWTP, Turf-11/01/37	1,695,000	455,045	General, Inside and Outside Water, Inside Sewer	GO Bond
RD WWTP-01/01/57	9,226,000	431,152	Inside Sewer	Revenue
	23,446,890	**1,934,974**		

All debt payments are transferred from supporting funds and presented independently for budgeting purposes. Any enterprise debt (water and sewer) is consolidated at year-end with the matching fund.

In addition to GO/revenue debt, equipment/auto leases of $739,911 are included in 2026 budget.

Except for a few expiring auto leases and the sewer membrane lease, no new debt is anticipated.

CONCLUSION:

While inflationary pressures and operational cost increases continue to present challenges, the City has taken a prudent approach to budgeting, ensuring that core services remain fully funded without compromising fiscal stability. At the same time, ongoing investments in utilities, capital maintenance, and debt management reflect a long-term commitment to infrastructure reliability and responsible asset stewardship.

Tonya Taylor

Executive Finance Director

City of Pikeville
Budget
2026-2027 Fiscal Year

Fund	Revenues	Fund Balance	Expenditures	Excess of Revenue over Expenditures
General	$ 25,796,032	$ 3,429,700	$ 29,224,995	$ 737
Coal Severance	$ 121,000	$ 269,600	$ 390,566	$ 34
Projects	$ 23,569,528	$ 430,000	$ 23,999,528	$ -
Police Case Federal	$ 450	$ 10,000	$ 10,000	$ 450
Police Case State	$ 1,500	$ 30,000	$ 30,000	$ 1,500
Tourism Commission	$ 2,834,800	$ 10,000	$ 2,837,300	$ 7,500
Gas Fund	$ 1,660,100	$ 282,300	$ 1,942,315	$ 85
Water Fund	$ 5,469,672	$ 689,650	$ 6,159,264	$ 58
Garbage Fund	$ 1,861,200	$ 516,340	$ 2,377,472	$ 68
Sewer Fund	$ 4,877,099	$ 1,275,500	$ 6,152,518	$ 81
Outside Water	$ 999,038	$ 116,250	$ 1,115,237	$ 51
Outside Sewer	$ 906,141	$ 500,450	$ 1,406,513	$ 78
	$ 68,096,560	**$ 7,559,790**	**$ 75,645,708**	**$ 10,642**
Turf/Scoreboard	$ 129,273	$ -	$ 129,263	$ 10
Appalachian Ctr for Arts	$ 198,082	$ -	$ 196,582	$ 1,500
Fire Dept	$ 154,810	$ -	$ 153,810	$ 1,000
GO Bond Series 2019	$ 245,870	$ -	$ 245,860	$ 10
2012 Refinance	$ 67,987	$ -	$ 66,988	$ 999
Marion Branch Sewer	$ 59,296	$ -	$ 58,796	$ 500
Combined Water/Sewer	$ 76,438	$ -	$ 75,688	$ 750
Marion's Branch Water/Sewer	$ 121,940	$ -	$ 121,790	$ 150
GO Series 2017	$ 455,095	$ -	$ 455,045	$ 50
Sewer Plant	$ 474,553	$ -	$ 431,152	$ 43,401
	$ 1,983,344	**$ -**	**$ 1,934,974**	**$ 48,370**
	$ 70,079,904	**$ 7,559,790**	**$ 77,580,682**	**$ 59,012**

City of Pikeville
2026-2027 Fiscal Year
Capital Expenditures

		Cost
ADMIN		
COMPUTERS/CAMERAS	$	40,870
CHRISTMAS DÉCOR	$	45,000
OVERLOOK BEAUTIFICATION	$	78,000
REPAIRS TO APP	$	160,000
	$	**323,870**
TOURISM		
GOLF CART	$	10,000
KIOSKS	$	10,000
TRAIL TOWN SIGN	$	15,000
	$	**35,000**
911/DISPATCH		
MOBILE CAD	$	57,006
	$	**57,006**
POLICE		
BODY CAMERAS	$	25,000
SHIELDS	$	20,000
TASERS	$	15,000
	$	**60,000**
FIRE/AMBULANCE/LAKE		
ROOF STATION 2	$	33,540
UPSTAIRS REMODEL	$	25,000
TURN OUT GEAR	$	174,066
GENERATOR STATION 2	$	96,175
TRUCK	$	50,000
SPREADERS	$	40,000
	$	**418,781**

City of Pikeville
2026-2027 Fiscal Year
Capital Expenditures

ARENA		
SPOTLIGHTS	$	25,000
ROOF	$	900,000
VEHICLE	$	60,000
SEATING	$	78,750
OUTSIDE PATIO FURNITURE	$	50,000
CARPETING	$	40,000
HVAC SYSTEM REPAIRS	$	100,000
BOILER	$	80,000
COOLER	$	14,500
TRUCK RAMPS	$	50,000
	$	**1,398,250**
STREETS / PARKING GARAGE		
ROAD SALT	$	60,000
PAVING/SIDEWALKS/STRIPING	$	745,000
DUMP TRUCK	$	250,000
ROOF PUBLIC WORKS BUILDING	$	40,000
8 CAMERAS PARKING GARAGE	$	30,080
REPLACE DOORS PARKING GARAGE	$	45,000
	$	**1,170,080**
PARKS		
TRACTOR AND SPREADER	$	75,000
SWEEPER FOR FIELDS	$	16,000
SOUND SYSTEMS-SOCCER FIELD/GAZEBO	$	32,000
ROOF MINI PARK SHELTER	$	8,000
WATER WALL/MURAL CITY PARK	$	35,000
INTERACTIVE ART	$	10,000
SOCCER FIELD SCOREBOARD	$	12,000
SOCCER FIELD NETS	$	5,000
BLEACHERS	$	11,000
FENCING HAMBLEY FIELD	$	58,000
LIFT FOR DOOR	$	6,000
CONCESSION REPAIRS	$	15,000
POURED IN PLACE	$	48,000
PICKLEBALL COURT LIGHTS	$	40,000
PICKLEBALL COURTS	$	186,500
PRESS BOX	$	160,000
	$	**717,500**
Subtotal	**$**	**4,180,487**

City of Pikeville
2026-2027 Fiscal Year
Capital Expenditures

GAS		
REPAIRS AND MAINTENANCE	$	102,800
DISTRIBUTION	$	230,000
EQUIPMENT	$	20,000
	$	**352,800**
WATER-PIKEVILLE		
REPAIRS AND MAINTENANCE	$	92,500
DISTRIBUTION	$	380,000
EQUIPMENT	$	100,000
VEHICLES	$	90,000
	$	**662,500**
SOLID WASTE		
REPAIRS AND MAINTENANCE	$	40,000
EQUIPMENT	$	213,000
	$	**253,000**
WASTE WATER COLLECTIONS-PIKEVILLE		
REPAIRS AND MAINTENANCE	$	318,000
DISTRIBUTION	$	345,300
	$	**663,300**
WASTE WATER TREATMENT PLANT		
REPAIRS AND MAINTENANCE	$	105,000
DISTRIBUTION	$	165,000
EQUIPMENT	$	5,000
	$	**275,000**
WATER TREATMENT PLANT		
REPAIRS AND MAINTENANCE	$	101,000
DISTRIBUTION	$	357,800
EQUIPMENT	$	5,000
	$	**463,800**
WATER-OUTSIDE		
REPAIRS AND MAINTENANCE	$	25,000
DISTRIBUTION	$	346,000
VEHICLES	$	80,000
	$	**451,000**

City of Pikeville
2026-2027 Fiscal Year
Capital Expenditures

WASTE WATER COLLECTIONS-OUTSIDE

REPAIRS AND MAINTENANCE	$	228,000
EQUIPMENT	$	10,800
	$	**238,800**
Grand Total Utilities	**$**	**3,360,200**
Grand Total	**$**	**7,540,687**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description		Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
		FUND 111 GO BOND SERIES 2022 TURF/2023 SCOREBOARD					
111-10-475-01	INTEREST		10.00	15.00	5.53	60.83	31.07
111-10-480-04	TRANSFERS GENERAL		129,263.00	131,381.00	131,381.00	139,075.00	130,750.00
		TOTAL REVENUES	**129,273.00**	**131,396.00**	**131,386.53**	**139,135.83**	**130,781.07**
111-15-530-00	BANK FEES		925.00	1,049.00	907.32	1,048.96	1,308.28
111-15-700-00	INTEREST		22,776.00	27,056.00	25,388.15	29,275.63	33,241.93
111-15-710-00	PRINCIPAL		105,562.00	103,276.00	101,192.67	101,056.00	94,314.71
		TOTAL EXPENSES	**129,263.00**	**131,381.00**	**127,488.14**	**131,380.59**	**128,864.92**
		NET EXCESS (DEFICIT)	**10.00**	**15.00**	**3,898.39**	**7,755.24**	**1,916.15**
		FUND 113 GO BOND SERIES 2012 THE APP					
113-10-475-01	INTEREST		1,500.00	1,500.00	2,166.51	3,058.42	1,865.66
113-10-480-00	TRANSFERS GENERAL		196,582.00	195,382.00	195,382.00	194,064.00	192,625.00
		TOTAL REVENUES	**198,082.00**	**196,882.00**	**197,548.51**	**197,122.42**	**194,490.66**
113-15-700-00	INTEREST		31,582.00	35,382.00	35,381.26	39,062.52	42,625.00
113-15-710-00	PRINCIPAL		165,000.00	160,000.00	160,000.00	155,000.00	150,000.00
		TOTAL EXPENSES	**196,582.00**	**195,382.00**	**195,381.26**	**194,062.52**	**192,625.00**
		NET EXCESS (DEFICIT)	**1,500.00**	**1,500.00**	**2,167.25**	**3,059.90**	**1,865.66**
		FUND 114 FIRE DEPT					
114-10-475-01	INTEREST		1,000.00	1,000.00	1,758.57	1,083.28	1,290.44
114-10-480-00	TRANSFERS GENERAL		153,810.00	153,434.00	146,015.00	153,644.00	153,703.00
		TOTAL REVENUES	**154,810.00**	**154,434.00**	**147,773.57**	**154,727.28**	**154,993.44**
114-15-700-00	INTEREST FIRE STATION		10,750.00	10,891.00	10,890.00	11,100.33	5,671.23
114-15-700-01	INTEREST FIRE TRUCKS		28,960.00	31,569.00	29,036.71	34,064.67	36,530.15
114-15-710-00	PRINCIPAL FIRE STATION		8,500.00	8,000.00	8,000.00	8,000.00	8,000.00
114-15-710-01	PRINCIPAL FIRE TRUCKS		105,600.00	102,974.00	94,293.53	100,477.41	98,011.93
		TOTAL EXPENSES	**153,810.00**	**153,434.00**	**142,220.24**	**153,642.41**	**148,213.31**
		NET EXCESS (DEFICIT)	**1,000.00**	**1,000.00**	**5,553.33**	**1,084.87**	**6,780.13**
		FUND 115 GO BOND SERIES 2019 EVENT CENTER/POOL					
115-10-475-01	INTEREST		10.00	15.00	5.20	32.07	15.83
115-10-480-01	TRANSFERS GENERAL		245,860.00	250,060.00	250,060.00	249,185.00	248,160.00
		TOTAL REVENUES	**245,870.00**	**250,075.00**	**250,065.20**	**249,217.07**	**248,175.83**
115-15-700-00	INTEREST		105,860.00	110,060.00	110,060.00	114,185.00	118,160.00
115-15-710-00	PRINCIPAL		140,000.00	140,000.00	140,000.00	135,000.00	130,000.00
		TOTAL EXPENSES	**245,860.00**	**250,060.00**	**250,060.00**	**249,185.00**	**248,160.00**
		NET EXCESS (DEFICIT)	**10.00**	**15.00**	**5.20**	**32.07**	**15.83**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
	FUND 217 GO BOND SERIES 2012 B & C					
217-10-475-01	INTEREST	1,000.00	1,000.00	1,035.69	1,763.86	1,034.43
217-10-480-00	TRANSFERS INSIDE WATER	0.00	0.00	0.00	0.00	12,033.58
217-10-480-20	TRANSFERS OUTSIDE WATER	23,332.00	23,877.00	23,877.00	23,893.00	23,623.00
217-10-480-90	TRANSFERS OUTSIDE SEWER	43,655.00	44,343.00	44,343.00	45,561.00	41,906.00
	TOTAL REVENUES	**67,987.00**	**69,220.00**	**69,255.69**	**71,217.86**	**78,597.01**
217-15-610-00	BOND ISS SERIES 2012B OUTSIDE WATER	464.00	463.00	0.00	452.13	471.69
217-15-610-01	BOND ISS SERIES 2012C INSIDE WATER		0.00	0.00	0.00	0.00
217-15-610-90	BOND ISS SERIES 2012B OUTSIDE SEWER	867.00	860.00	0.00	862.20	836.75
217-15-700-00	INTEREST SERIES 2012B OUTSIDE WATER	8,936.00	9,414.00	4,706.63	9,589.76	10,422.78
217-15-700-01	INTEREST SERIES 2012C INSIDE WATER	0.00	0.00	0.00	0.00	0.00
217-15-700-90	INTEREST SERIES 2012B OUTSIDE SEWER	16,721.00	17,483.00	8,740.87	18,062.19	18,465.79
217-15-710-00	PRINCIPAL SERIES 2012B OUTSIDE WATER	13,932.00	14,000.00	0.00	0.00	0.00
217-15-710-01	PRINCIPAL SERIES 2012C INSIDE WATER	0.00	0.00	0.00	0.00	0.00
217-15-710-90	PRINCIPAL SERIES 2012B OUTSIDE SEWER	26,068.00	26,000.00	0.00	0.00	0.00
	TOTAL EXPENSES	**66,988.00**	**68,220.00**	**13,447.50**	**28,966.28**	**30,197.01**
	NET EXCESS (DEFICIT)	**999.00**	**1,000.00**	**55,808.19**	**42,251.58**	**48,400.00**
	FUND 218 MARION'S BRANCH SEWER					
218-10-475-01	INTEREST	500.00	1,000.00	648.53	1,209.96	1,633.81
218-10-480-90	TRANSFERS OUTSIDE SEWER	58,796.00	58,538.00	39,430.00	37,000.00	58,478.00
218-10-490-00	MISCELLANEOUS RECEIPTS	0.00	0.00	8,523.74	8,603.30	8,999.31
	TOTAL REVENUES	**59,296.00**	**59,538.00**	**48,602.27**	**46,813.26**	**69,111.12**
218-15-700-00	INTEREST OUTSIDE SEWER	24,796.00	25,538.00	25,537.50	25,903.11	26,623.13
218-15-710-00	PRINCIPAL OUTSIDE SEWER	34,000.00	33,000.00	0.00	0.00	0.00
	TOTAL EXPENSES	**58,796.00**	**58,538.00**	**25,537.50**	**25,903.11**	**26,623.13**
	NET EXCESS (DEFICIT)	**500.00**	**1,000.00**	**23,064.77**	**20,910.15**	**42,487.99**
	FUND 334 COMBINED WATER SEWER					
334-10-475-01	INTEREST	750.00	1,000.00	889.77	1,568.90	2,089.31
334-10-480-14	TRANSFERS OUTSIDE WATER	37,844.00	37,857.00	34,612.00	23,100.00	37,844.00
334-10-480-95	TRANSFERS OUTSIDE SEWER	37,844.00	37,857.00	34,612.00	23,100.00	37,844.00
334-10-490-00	MISCELLANEOUS RECEIPTS	0.00	0.00	11,586.11	11,973.78	12,238.42
	TOTAL REVENUES	**76,438.00**	**76,714.00**	**81,699.88**	**59,742.68**	**90,015.73**
334-15-700-00	INTEREST OUTSIDE WATER	16,844.00	17,357.00	17,356.25	17,606.25	18,100.00
334-15-700-95	INTEREST OUTSIDE SEWER	16,844.00	17,357.00	17,356.25	17,606.25	18,100.00
334-15-710-00	PRINCIPAL OUTSIDE WATER	21,000.00	20,500.00	0.00	0.00	0.00
334-15-710-95	PRINCIPAL OUTSIDE SEWER	21,000.00	20,500.00	0.00	0.00	0.00
	TOTAL EXPENSES	**75,688.00**	**75,714.00**	**34,712.50**	**35,212.50**	**36,200.00**
	NET EXCESS (DEFICIT)	**750.00**	**1,000.00**	**46,987.38**	**24,530.18**	**53,815.73**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description		Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
		FUND 335 MARION'S BRANCH WATER SEWER					
335-10-475-01	INTEREST		150.00	150.00	244.89	287.42	273.68
335-10-480-33	TRANSFERS INSIDE WATER		97,432.00	108,160.00	93,968.00	108,013.00	107,839.00
335-10-480-90	TRANSFERS INSIDE SEWER		24,358.00	27,040.00	23,492.00	27,004.00	26,960.00
		TOTAL REVENUES	**121,940.00**	**135,350.00**	**117,704.89**	**135,304.42**	**135,072.68**
335-15-700-00	INTEREST INSIDE WATER		48,232.00	49,312.00	49,311.01	49,837.50	50,877.00
335-15-700-90	INTEREST INSIDE SEWER		12,058.00	12,328.00	12,327.75	12,459.38	12,719.25
335-15-710-00	PRINCIPAL INSIDE WATER		49,200.00	48,000.00	0.00	0.00	0.00
335-15-710-90	PRINCIPAL INSIDE SEWER		12,300.00	12,000.00	0.00	0.00	0.00
		TOTAL EXPENSES	**121,790.00**	**121,640.00**	**61,638.76**	**62,296.88**	**63,596.25**
		NET EXCESS (DEFICIT)	**150.00**	**13,710.00**	**56,066.13**	**73,007.54**	**71,476.43**
		FUND 336 RADIO READ METERS, TURF, SEWER PLANT					
336-10-475-01	INTEREST		50.00	50.00	45.14	62.67	58.07
336-10-480-12	TRANSFERS GENERAL		57,475.00	54,050.00	54,050.00	55,550.00	57,050.00
336-10-480-13	TRANSFERS INSIDE SEWER		308,594.00	311,619.00	269,000.00	304,344.00	306,769.00
336-10-480-14	TRANSFERS OUTSIDE WATER		23,134.00	22,478.00	22,478.00	23,102.00	23,726.00
336-10-480-33	TRANSFERS INSIDE WATER		65,842.00	63,974.00	63,974.00	65,750.00	67,526.00
		TOTAL REVENUES	**455,095.00**	**452,171.00**	**409,547.14**	**448,808.67**	**455,129.07**
336-15-700-12	INTEREST GENERAL		2,475.00	4,050.00	4,050.00	5,550.00	7,050.00
336-15-700-13	INTEREST INSIDE SEWER		38,594.00	46,619.00	46,618.76	48,391.93	55,656.11
336-15-700-14	INTEREST OUTSIDE WATER		1,034.00	1,678.00	1,677.00	1,549.04	2,177.14
336-15-700-33	INTEREST INSIDE WATER		2,942.00	4,774.00	4,773.00	4,408.78	6,196.49
336-15-710-00	PRINCIPAL GENERAL		55,000.00	50,000.00	50,000.00	50,000.00	50,000.00
336-15-710-13	PRINCIPAL INSIDE SEWER		270,000.00	265,000.00	0.00	0.00	0.00
336-15-710-14	PRINCIPAL OUTSIDE WATER		22,100.00	20,800.00	0.00	0.00	0.00
336-15-710-33	PRINCIPAL INSIDE WATER		62,900.00	59,200.00	0.00	0.00	0.00
		TOTAL EXPENSES	**455,045.00**	**452,121.00**	**107,118.76**	**109,899.75**	**121,079.74**
		NET EXCESS (DEFICIT)	**50.00**	**50.00**	**302,428.38**	**338,908.92**	**334,049.33**
		FUND 337 RD SEWER PLANT					
337-10-475-01	INTEREST		200.00	200.00	509.99	598.81	554.92
337-10-480-01	TRANSFER INSIDE SEWER		474,352.00	474,238.00	438,321.00	474,514.00	474,676.00
		TOTAL REVENUES	**474,552.00**	**474,438.00**	**438,830.99**	**475,112.81**	**475,230.92**
337-15-700-01	INTEREST INSIDE SEWER		230,652.00	235,538.00	235,537.50	237,925.00	242,643.75
337-15-710-00	PRINCIPAL INSIDE SEWER		200,500.00	195,500.00	0.00	0.00	0.00
		TOTAL EXPENSES	**431,152.00**	**431,038.00**	**235,537.50**	**237,925.00**	**242,643.75**
		NET EXCESS (DEFICIT)	**43,400.00**	**43,400.00**	**203,293.49**	**237,187.81**	**232,587.17**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
		FUND 110 COAL SEVERANCE				
	REVENUES					
110-10-400-01	COAL INCOME	40,000.00	74,000.00	43,330.58	69,777.15	114,359.09
110-10-400-02	MINERAL INCOME	56,000.00	40,000.00	70,895.81	43,472.29	74,466.72
110-10-475-01	INTEREST	25,000.00	25,000.00	31,677.55	43,715.98	46,774.94
110-10-498-00	RESERVES	269,600.00	426,000.00	0.00	0.00	0.00
	TOTAL REVENUES	**390,600.00**	**565,000.00**	**145,903.94**	**156,965.42**	**235,600.75**
110-15-850-18	SENIOR CITZENS CT	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
110-15-910-23	TRANSF TO/FROM CS/PROJ	0.00	0.00	0.00	0.00	0.00
110-21-830-00	DISPATCH EQUIPMENT PURCHASE	0.00	0.00	0.00	15,000.00	0.00
110-31-830-00	POLICE EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0.00
110-32-830-00	FIRE EQUIPMENT PURCHASE	174,066.00	0.00	0.00	0.00	124,698.57
110-40-630-00	STREETS REPAIRS	0.00	0.00	0.00	0.00	0.00
110-40-810-00	STREETS VEHICLE PURCHASE	0.00	200,000.00	200,000.00	0.00	0.00
110-50-830-00	PARKS EQUIPMENT PURCHASE	186,500.00	335,000.00	0.00	0.00	18,635.41
	TOTAL EXPENSES	**390,566.00**	**565,000.00**	**230,000.00**	**45,000.00**	**173,333.98**
	NET EXCESS (DEFICIT)	**34.00**	**0.00**	**-84,096.06**	**111,965.42**	**62,266.77**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
		FUND 120 PROJECTS				
	REVENUES					
120-10-400-00	OTHER FINANCING SOURCES	0.00	250,000.00	250,000.00	0.00	405,849.94
120-10-475-01	INTEREST	0.00	35,000.00	23,928.11	80,039.62	73,684.29
120-10-480-01	TRANS FROM GENERAL	0.00	0.00	0.00	400,000.00	650,000.00
120-10-490-00	MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00
120-10-498-00	RESERVES	380,000.00	890,561.00	0.00	0.00	0.00
120-21-498-00	RADIO PROJECT RESERVES	50,000.00	0.00	0.00	0.00	0.00
120-31-401-01	FEDERAL GRANT COMMUNITY FUNDING	4,000,000.00	0.00	0.00	0.00	0.00
120-40-401-01	FEDERAL GRANTS SAFE STREETS	7,400,000.00	0.00	0.00	159,509.60	0.00
120-40-401-02	FEDERAL GRANTS TAP	0.00	160,000.00	21,168.00	0.00	0.00
120-40-402-01	STATE G.R.A.N.T	490,000.00	0.00	0.00	0.00	0.00
120-40-402-02	STATE GRANT TRANSPORTAION	1,900,000.00	0.00	0.00	0.00	0.00
120-50-401-01	FEDERAL GRANTS MULTI USE	0.00	0.00	0.00	0.00	0.00
120-53-401-01	FEDERAL GRANTS HAZARD MITIGATION	0.00	104,872.00	103,681.91	96,780.15	2,957.62
120-53-402-01	STATE GRANTS HAZARD MITIGATION	0.00	16,780.00	16,650.89	15,484.83	473.22
120-64-401-01	FEDERAL GRANTS BIKE TRAIL	0.00	0.00	0.00	0.00	0.00
120-67-401-01	FEDERAL GRANTS BUILD READY SITE	6,000,000.00	937,382.00	433,695.95	1,566,304.11	0.00
120-95-401-01	FIRE STATION FEDERAL RD LOAN REVENUE	0.00	0.00	0.00	0.00	0.00
120-95-401-02	FIRE STATION FEDERAL RD GRANT	0.00	0.00	0.00	0.00	348,800.00
120-98-402-01	STATE GRANTS BEAR MOUNTAIN	3,779,528.00	4,000,000.00	0.00	0.00	0.00
	TOTAL REVENUES	**23,999,528.00**	**6,394,595.00**	**849,124.86**	**2,318,118.31**	**1,481,765.07**
120-13-550-01	TURF CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
120-15-530-00	SERVICE CHARGE	0.00	0.00	0.00	0.00	0.00
120-21-550-01	RADIO PROJECT CONSTRUCTION	50,000.00	50,000.00	0.00	0.00	954.00
120-31-550-01	POLICE STATION CONSTRUCTION	4,000,000.00	0.00	0.00	0.00	0.00
120-40-550-00	TAP BAIRD AVE CONSTRUCTION	0.00	200,000.00	15,985.80	10,474.20	0.00
120-40-610-03	SAFE STREETS	9,800,000.00	0.00	0.00	199,387.00	0.00
120-50-550-01	CONSTRUCTION BIKE TRAIL	0.00	0.00	0.00	0.00	0.00
120-53-550-00	POND FLOOD MITIGATION	0.00	139,830.00	139,830.00	129,040.19	3,943.50
120-67-550-01	BUILD READY CONTRACT LABOR	6,000,000.00	1,874,765.00	880,467.14	3,132,609.85	0.00
120-67-610-03	BUILD READY ENGINEERING	0.00	0.00	0.00	0.00	0.00
120-87-910-01	TRANSFERS	370,000.00	130,000.00	0.00	0.00	0.00
120-95-550-01	FIRE STATION CONTRACTORS	0.00	0.00	0.00	0.00	664,812.63
120-95-610-00	FIRE STATION PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-95-700-01	FIRE STATION DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00	0.00
120-97-890-00	REAL ESTATE PURCHASE	0.00	0.00	0.00	0.00	0.00
120-98-550-01	CONSTRUCTION BEAR MOUNTAIN	3,779,528.00	4,000,000.00	220,472.79	0.00	0.00
	TOTAL EXPENSES	**23,999,528.00**	**6,394,595.00**	**1,256,755.73**	**3,471,511.24**	**669,710.13**
	NET EXCESS (DEFICIT)	**0.00**	**0.00**	**-407,630.87**	**-1,153,392.93**	**812,054.94**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
		FUND 100 GENERAL				
	REVENUES					
100-10-400-62	FIREMAN BALL REVENUE	0.00	0.00	0.00	0.00	2,499.99
100-10-400-64	POLICE COMMUNITY OUTREACH	50,000.00	70,100.00	59,899.75	63,344.71	60,795.61
100-10-400-75	LOAN PROCEEDS	171,000.00	465,000.00	198,880.68	415,198.51	528,548.41
100-10-400-86	DONATIONS	0.00	0.00	0.00	153,783.62	86,875.38
100-10-401-00	FEDERAL GRANT	0.00	0.00	0.00	5,410.00	1,500.00
100-10-401-01	FEDERAL GRANT HOMELAND SECURITY	0.00	0.00	0.00	0.00	0.00
100-10-401-02	FEDERAL GRANT FEMA FIRE	0.00	0.00	0.00	0.00	4,535.65
100-10-401-03	FEDERAL GRANTS HAZARD MITIGATION	0.00	0.00	0.00	12,567.79	0.00
100-10-401-04	FEDERAL GRANT AMERICAN RESCUE	450,000.00	452,029.00	0.00	310,015.52	183,713.95
100-10-401-09	FEDERAL GRANT HIGHWAY SAFETY	20,000.00	20,000.00	6,829.87	30,123.51	6,699.34
100-10-401-11	FEDERAL GRANT FEMA FLOOD	152,250.00	207,170.00	596,421.30	0.00	0.00
100-10-401-16	FEDERAL GRANT CLG DFDA 15.904	0.00	0.00	0.00	0.00	9,507.60
100-10-401-17	FEDERAL GRANT CDBG	0.00	250,000.00	0.00	250,000.00	0.00
100-10-401-19	FEDERAL GRANT ARC	0.00	0.00	0.00	0.00	25,147.25
100-10-401-21	FEDERAL GRANTS FEMA DR 4428	0.00	0.00	0.00	-5,887.00	0.00
100-10-401-29	FEDERAL GRANT HI-5	0.00	0.00	321.48	0.00	0.00
100-10-402-08	STATE GRANT	100,000.00	0.00	0.00	0.00	0.00
100-10-402-11	STATE GRANT FEMA FLOOD	21,000.00	33,148.00	95,427.41	0.00	0.00
100-10-402-21	FEMA STATE SHARE DR 4428	0.00	0.00	0.00	-941.91	0.00
100-10-402-31	KLEFPF POLICE INCENTIVE	125,370.00	124,800.00	97,423.68	121,725.57	120,448.83
100-10-402-32	FIRE INCENTIVE	158,808.00	156,000.00	133,417.71	154,279.28	145,993.33
100-10-402-34	KBEMS	0.00	5,000.00	0.00	0.00	0.00
100-10-402-38	KY STATE FIRE COMMISSION TRAINING TOWER	0.00	8,000.00	0.00	78,500.00	0.00
100-10-402-39	FIN COUNTY COSTS HB 413 BASE CT	14,000.00	14,000.00	14,252.16	14,064.55	11,252.76
100-10-402-40	MUNICIPAL ROAD AID	143,500.00	165,000.00	140,119.00	163,528.23	165,167.43
100-10-403-02	LOCAL GRANTS	3,000.00	6,000.00	5,000.00	0.00	0.00
100-10-403-03	LOCAL GRANTS	0.00	3,000.00	3,000.00	6,000.00	72,138.54
100-10-403-18	PIKEVILLE MEDICAL MATCH FD39 PEDESTRIAN	0.00	0.00	0.00	0.00	0.00
100-10-403-32	LOCAL GRANTS	0.00	0.00	0.00	0.00	0.00
100-10-410-01	PROPERTY TAX REVENUE	945,000.00	960,000.00	968,541.49	933,143.91	940,092.37
100-10-410-02	FRANCHISE BK DEPOSIT TAX	160,000.00	175,600.00	175,683.48	158,129.13	164,774.71
100-10-410-03	FRANCHISE TAX		75,000.00	7,688.95	139,699.79	10,807.38
100-10-410-05	PENALTY AND INT REV PROPERTY TAX	20,000.00	10,000.00	25,218.53	14,318.29	32,698.65
100-10-410-07	CLERK FEE REVENUE	0.00	0.00	0.00	0.00	0.00
100-10-410-10	OMITTED TANGIBLE P/TAX	5,000.00	5,000.00	10,225.49	16,886.77	7,439.86
100-10-410-12	ADVALOREM PROPERTY TAX COUNTY	65,000.00	65,000.00	67,042.13	67,685.81	67,024.19
100-10-410-13	TAX COMPLIANCE/VEHICLE	16,000.00	17,500.00	12,485.12	21,478.79	18,715.24
100-10-410-20	MINERAL TAX	0.00	11,000.00	11,130.53	0.00	968.66
100-10-411-01	OCC LIC FEES-PR WITHHOLD	11,000,000.00	10,250,000.00	11,587,800.48	10,888,983.69	10,416,970.30
100-10-411-02	OCC. LIC. FEES-BUSINESS	1,450,000.00	1,600,000.00	1,651,008.66	1,402,847.12	1,705,785.96
100-10-411-03	OCC LIC FEES PENALTY/INTEREST	70,000.00	65,000.00	76,445.01	115,296.82	110,386.26
100-10-412-00	HOTEL/MOTEL TAX	320,000.00	354,000.00	362,487.63	304,575.61	319,178.85
100-10-412-03	HOTEL/MOTEL TAX PENALTY/INTEREST	100.00	500.00	150.98	535.38	1,115.52
100-10-413-00	FRANCHISE FEES/KY POWER	730,000.00	650,000.00	765,621.85	718,298.90	616,531.05
100-10-413-01	FRANCHISE CABLE	49,000.00	50,000.00	48,398.61	49,482.24	51,468.29
100-10-413-02	FRANCHISE TELECOM	25,000.00	25,000.00	51,976.46	50,000.00	0.00
100-10-414-00	A B C LICENSE FEES	320,000.00	325,000.00	323,991.00	324,920.03	342,854.05
100-10-414-03	A B C LICENSE FEES PENALTY/INTEREST	300.00	1,000.00	337.36	1,772.55	2,405.45
100-10-415-00	RESTAURANT TAX	2,600,000.00	2,620,000.00	2,326,655.40	2,577,364.41	2,362,864.17
100-10-415-03	RESTAURANT TAX PENALTY/INTEREST	15,000.00	13,120.00	29,431.30	38,805.75	7,864.55

CITY OF PIKEVILLE PROPOSED BUDGET 2026

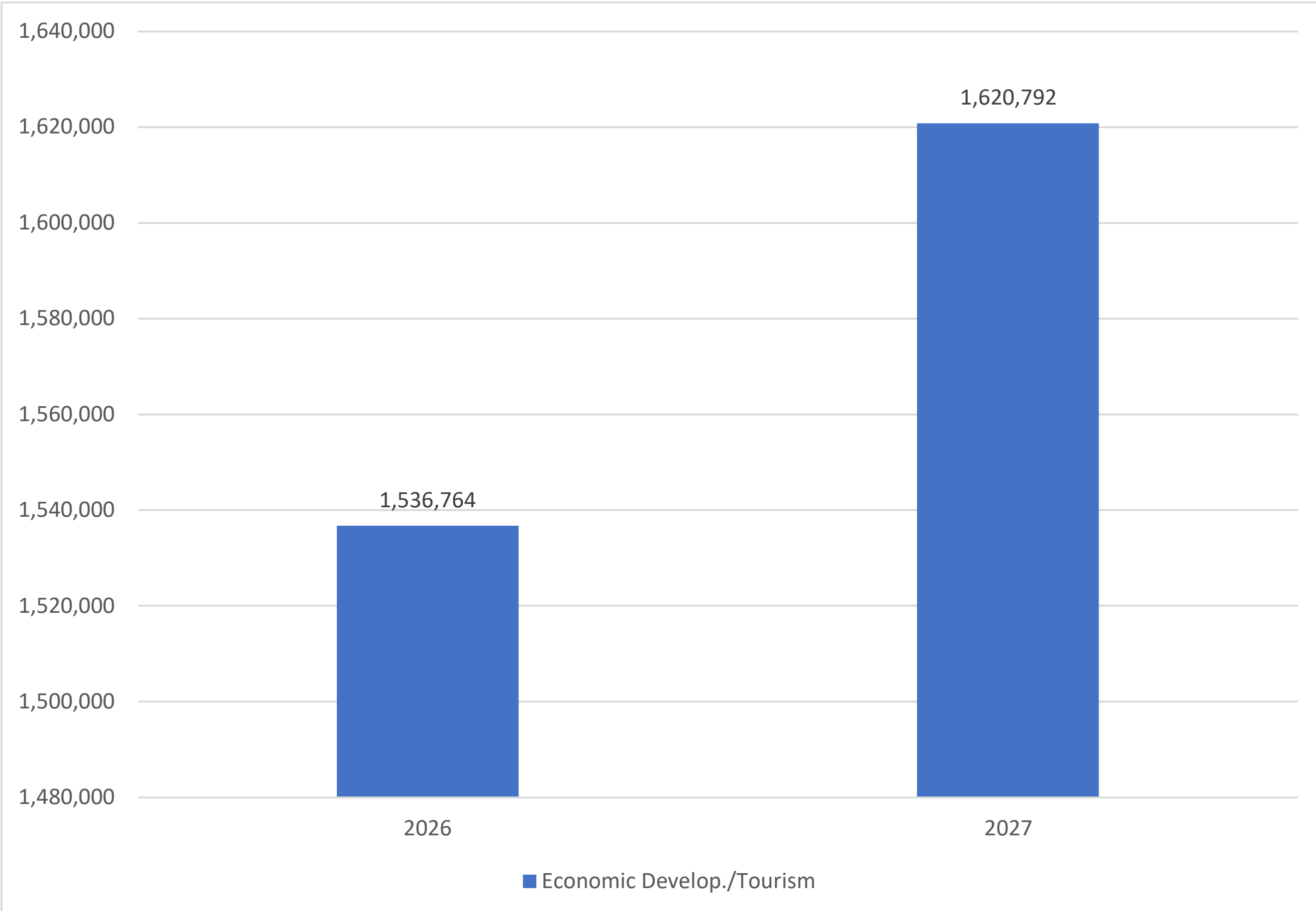
Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
100-10-416-00	TOURISM TRANSFERS TOURISM COMM	2,407,000.00	2,454,500.00	2,154,609.23	2,394,415.32	2,201,818.29
100-10-416-38	TOURISM TRANSFERS APP CENTER ARTS	412,000.00	415,000.00	355,391.67	412,833.80	373,140.59
100-10-420-00	BUILDING PERMITS	50,000.00	50,000.00	50,838.81	76,816.64	54,642.84
100-10-420-01	ELECTRICAL INSPECT. FEES	54,000.00	40,000.00	14,524.48	43,454.42	30,704.84
100-10-420-02	SIGN PERMITS	1,500.00	1,500.00	3,824.87	3,180.59	3,053.63
100-10-420-04	VARIANCE/COND USE/ZONING	0.00	0.00	918.63	381.85	95.80
100-10-420-05	ELECTRIC PERMIT FEE	20,000.00	45,000.00	51,614.89	21,090.98	5,025.00
100-10-420-07	ZONING CHANGE	0.00	0.00	0.00	295.30	443.08
100-10-432-00	PIKE CIRCUIT CT. ARREST FEES	2,000.00	2,000.00	2,734.93	2,849.00	3,669.00
100-10-435-01	COMM FIRE/DONATIONS	0.00	0.00	0.00	0.00	0.00
100-10-438-00	AMBULANCE REVENUE	1,100,000.00	921,500.00	874,780.09	949,127.23	796,287.53
100-10-441-00	COURT COST	0.00	0.00	0.00	0.00	1,694.17
100-10-450-17	ENVIRONMENT FINES REVENUE	5,000.00	15,000.00	1,125.00	12,041.50	4,000.00
100-10-450-31	PARKING TICKETS	25,000.00	25,000.00	30,657.90	19,096.00	12,952.00
100-10-451-00	SPECIAL REVENUE	80,000.00	80,000.00	167,251.47	28,430.12	102,697.55
100-10-451-03	VENDING RECEIPTS	100.00	3,000.00	103.80	3,380.25	4,311.94
100-10-451-05	SUMMONS & ACCIDENT REPORT	2,000.00	2,000.00	2,830.00	2,475.00	1,605.00
100-10-451-09	AUCTION/LOAN /LAND SALE	200,000.00	150,000.00	71,500.00	0.00	134,431.52
100-10-451-21	POLICE DEPT/CT CASE/REV	4,500.00	5,000.00	3,840.00	6,275.00	5,217.50
100-10-451-23	SALARY REIMB	1,000.00	1,000.00	1,832.35	5,418.08	4,381.77
100-10-451-29	PARADE FEES	0.00	0.00	1,100.00	1,350.00	0.00
100-10-451-51	RV PARK REVENUE	65,000.00	65,000.00	55,047.26	82,394.34	88,965.09
100-10-451-86	HOUSING INSPECTION REVENUE	15,000.00	15,000.00	13,688.00	16,037.50	18,262.50
100-10-470-00	RENT INCOME	55,000.00	55,000.00	61,050.07	44,434.57	54,175.61
100-10-470-01	RENT	0.00	0.00	0.00	4,772.41	7,150.00
100-10-470-03	RENT CHAMBER OF COMM	8,100.00	7,800.00	14,200.00	7,473.03	7,522.62
100-10-470-04	RENT TEXAS RD HOUSE	101,520.00	86,528.00	87,975.65	96,258.98	72,518.59
100-10-470-05	UPIKE ATHLETIC COMP	162,824.00	122,824.00	46,841.74	122,185.00	120,703.50
100-10-470-06	PIKEVILLE IND ATHLETIC COMP	105,160.00	105,160.00	78,909.24	121,718.96	191,037.51
100-10-470-18	LAND ESCROW SALE	0.00	0.00	0.00	0.00	0.00
100-10-470-27	FEE COM CTR	30,000.00	30,000.00	26,926.26	34,978.72	22,607.33
100-10-470-37	SPECIAL REVENUE	0.00	0.00	0.00	0.00	0.00
100-10-470-47	HAMPTON INN PARKING	140,000.00	125,000.00	144,868.78	154,510.86	137,478.05
100-10-470-50	CASH OVER/SHORT	0.00	0.00	0.32	0.46	0.13
100-10-475-01	INTEREST	525,000.00	500,500.00	545,266.35	694,524.17	549,961.57
100-10-475-02	INTEREST LEASE	0.00	0.00	0.00	-4,153.60	34,024.06
100-10-476-01	NET INCREASE/DECREASE FV INVESTMENTS	0.00	0.00	0.00	224,251.28	233,507.67
100-10-485-02	AUCTION/SETTLEMENT REVENUE	0.00	25,500.00	5,500.00	0.00	8,558.79
100-10-490-00	MISCELLANEOUS RECEIPTS	306,000.00	0.00	2,569.50	2,631.03	1,145.40
100-10-490-15	GEN/MISC/REFUNDS	0.00	0.00	500.00	395.07	136.57
100-10-498-00	RESERVES	3,429,700.00	3,477,200.00	0.00	0.00	0.00
100-22-400-25	E911 WIRELINE	11,000.00	11,000.00	10,855.87	13,091.42	16,038.43
100-23-400-02	TOURISM REVENUE OTHER	13,000.00	0.00	3,172.37	2,100.69	3,367.93
100-35-400-25	REVENUE E911 WIRELESS	195,000.00	190,000.00	152,780.29	217,198.40	189,474.92
100-37-400-01	HELLIER MANOR RIDGE CLIFF	500,000.00	500,000.00	476,660.36	547,226.79	503,661.00
	TOTAL REVENUES	**29,225,732.00**	**28,778,979.00**	**25,369,603.68**	**25,960,878.53**	**24,605,238.90**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
100-15-000-00	**ADMINISTRATION**					
100-15-500-00	ADVERTISING	50,000.00	65,000.00	28,282.70	46,754.15	59,921.53
100-15-500-02	CITY CLERK	25,000.00	35,000.00	16,489.98	26,050.45	23,946.30
100-15-500-03	IT EXPENSE	2,000.00	2,000.00	1,273.78	1,464.72	1,374.66
100-15-500-07	HR EXPENSE	1,000.00	1,500.00	881.90	1,066.35	726.05
100-15-510-00	GASOLINE	5,000.00	6,000.00	1,910.20	2,767.84	4,157.64
100-15-510-01	AUTOMOBILE MAINTENANCE	5,000.00	4,000.00	2,866.82	1,428.23	1,920.67
100-15-530-00	BANK FEES	10,000.00	12,000.00	7,172.67	7,097.65	9,725.93
100-15-540-02	TAX COMM. FEE (STATUTORY)	38,000.00	37,000.00	36,197.64	35,627.89	34,874.78
100-15-540-03	PROPERTY TAX	25,000.00	42,500.00	42,226.83	16,577.15	17,222.05
100-15-541-01	REFUND-OCC TAX	0.00	0.00	0.00	0.00	29,093.62
100-15-541-02	REFUND-PROPERTY TAX	0.00	0.00	0.00	0.00	1,694.77
100-15-541-03	REFUND-ABC LICENSE	0.00	0.00	0.00	0.00	0.00
100-15-541-04	REFUND/CODES	0.00	0.00	0.00	0.00	0.00
100-15-545-00	PROVISION FOR BAD DEBTS	10,000.00	20,000.00	0.00	0.00	0.00
100-15-560-00	DUES AND SUBSCRIPTIONS	73,000.00	47,000.00	42,805.53	43,164.72	43,456.41
100-15-570-00	FREIGHT/POSTAGE	30,000.00	24,000.00	15,453.25	25,251.06	20,296.99
100-15-580-01	INS VEHICLE	7,000.00	8,500.00	4,895.00	6,860.92	7,135.57
100-15-580-02	INS GENERAL LIABILITY	161,000.00	145,800.00	130,497.66	134,551.87	132,934.96
100-15-580-03	WORKERS COMP	8,500.00	7,700.00	7,214.61	2,761.03	4,450.30
100-15-610-00	PROFESSIONAL SERVICES	180,000.00	200,000.00	152,220.37	189,946.34	311,733.31
100-15-610-01	ACCOUNTING	31,000.00	30,300.00	30,300.00	18,362.00	38,392.62
100-15-610-02	TRAINING	8,000.00	10,000.00	5,467.27	7,312.90	5,258.00
100-15-610-03	ENGINEERING	220,000.00	260,000.00	109,269.86	135,459.73	383,867.05
100-15-610-04	LEGAL	75,000.00	266,000.00	9,960.83	8,122.29	78,304.90
100-15-610-05	PIKEVILLE 200	0.00	38,863.00	-100.00	294,313.08	261,190.08
100-15-620-00	RENT-EASEMENTS	0.00	1,000.00	0.00	0.00	0.00
100-15-625-03	SOFTWARE PURCHASE	250,000.00	225,000.00	74,880.88	86,144.21	72,756.51
100-15-630-00	REPAIRS AND MAINTENANCE	100,000.00	175,000.00	87,668.45	117,309.11	218,647.76
100-15-630-38	REPAIRS AND MAINTENANCE-THE APP	160,000.00	190,000.00	0.00	0.00	0.00
100-15-630-08	GENERATOR MAINTENANCE	2,500.00	2,500.00	0.00	854.52	0.00
100-15-640-00	SALARIES AND WAGES	1,272,885.00	1,153,000.00	1,002,002.63	1,097,391.22	1,045,589.99
100-15-640-01	PAYROLL TAXES	101,000.00	91,400.00	73,619.66	80,349.66	76,984.57
100-15-640-02	EMPLOYER BENEFIT INSURANCE	300,000.00	290,000.00	232,493.65	414,789.50	176,310.57
100-15-640-03	PENSION MATCHING	220,562.00	218,000.00	160,383.64	193,902.90	214,185.00
100-15-640-05	RETIREES	0.00	0.00	0.00	0.00	4,366.33
100-15-640-06	UNEMPLOYMENT TAX	2,000.00	2,000.00	1,306.36	1,534.10	1,118.99
100-15-640-12	SALARIES AND WAGES ABC	57,265.00	42,750.00	42,260.21	40,326.82	41,452.44
100-15-650-00	SUPPLIES	88,000.00	86,000.00	81,030.46	85,883.64	86,902.94
100-15-650-01	SUPPLIES..HOUSING INSPECTIONS	1,000.00	1,000.00	963.85	534.46	0.00
100-15-660-00	TELEPHONE	70,000.00	83,100.00	65,654.71	87,069.29	90,607.80
100-15-670-00	TRAVEL	9,000.00	6,000.00	2,922.45	6,111.45	6,179.47
100-15-670-03	MAYOR/COMMISSIONER EXPENSE	500.00	500.00	0.00	0.00	0.00
100-15-680-00	ELECTRIC	111,000.00	146,000.00	130,858.90	96,794.32	98,137.29
100-15-680-01	CITY UTILITIES	30,000.00	34,000.00	27,334.47	18,143.72	19,531.41
100-15-690-00	UNIFORMS	0.00	0.00	0.00	0.00	0.00
100-15-700-00	INTEREST	7,520.00	6,350.00	5,232.91	195,730.36	202,114.62
100-15-710-00	PRINCIPAL	27,680.00	19,500.00	19,442.54	444,935.38	420,241.39
100-15-790-00	MISCELLANEOUS	3,000.00	3,000.00	674.37	2,631.81	1,304.12
100-15-791-00	RETURNED CHECKS/REDEPOSIT	3,000.00	3,000.00	875.00	2,779.00	-329.17
100-15-810-00	VEHICLE PURCHASE	0.00	0.00	0.00	0.00	0.00
100-15-830-00	EQUIPMENT PURCHASE	148,870.00	65,000.00	15,813.47	129,732.84	29,911.70
100-15-890-00	REAL ESTATE PURCHASE	0.00	0.00	0.00	0.00	49,968.56
100-15-901-03	FEDERAL GRANT EXPENSE HISTORIC PRESERVAT	0.00	0.00	0.00	0.00	9,507.60
100-15-901-11	FLOOD 25	175,000.00	135,000.00	130,733.75	672,020.76	0.00

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
100-15-901-17	FEDERAL GRANTS CDBG	0.00	250,000.00	0.00	250,000.00	0.00
100-15-901-23	FEDERAL GRANT EXPENSE EDA	0.00	0.00	0.00	0.00	19,437.14
100-15-903-14	LOCAL GRANT	0.00	0.00	0.00	0.00	19,437.17
100-15-910-03	TRANSFERS TO PROJECTS	0.00	0.00	0.00	400,000.00	650,000.00
100-15-910-04	TRANS FUND 111 TURF	129,263.00	131,381.00	131,381.00	139,075.00	130,750.00
100-15-910-08	TRANS FUND 113 SERIES 2012	196,582.00	195,382.00	195,382.00	194,064.00	192,625.00
100-15-910-09	TRANS FUND 114 FIRE STATION	153,810.00	153,434.00	146,015.00	153,644.00	153,703.00
100-15-910-11	TRANS FUND 115 GO SERIES 2019 EVENT	245,860.00	250,060.00	250,060.00	249,185.00	248,160.00
100-15-910-12	TRANS FUND 336 SERIES 2017	57,475.00	54,050.00	54,050.00	55,550.00	57,050.00
100-15-923-01	TRANSFERS TO TOURISM COMMISSION	2,833,000.00	2,883,000.00	2,522,613.93	2,821,355.91	2,587,898.34
100-15-930-00	PIKEVILLE MEDICAL	43,000.00	43,000.00	43,000.00	43,000.00	43,000.00
100-15-930-01	MAIN STREET PROGRAM	0.00	0.00	0.00	0.00	-3,295.57
100-15-930-07	TRANSFER ECONOMIC AND INDUSTRIAL DEV	0.00	0.00	0.00	0.00	865.00
100-15-930-30	UNITE PIKE	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
100-15-930-37	GRANT VFW	1,200.00	1,200.00	1,100.00	1,200.00	1,200.00
100-15-930-40	YMCA	100,000.00	0.00	0.00	0.00	30,000.00
100-15-940-00	FIREWORKS	33,000.00	31,000.00	30,790.72	27,845.58	27,656.00
100-15-942-00	SPECIAL EVENTS	70,000.00	75,000.00	56,204.84	53,588.89	96,374.94
100-15-945-00	CHRISTMAS LIGHTS	45,000.00	55,000.00	0.00	11,173.93	19,780.00
	SUBTOTAL ADMINISTRATION	**8,019,472.00**	**8,370,770.00**	**6,238,036.75**	**9,185,591.75**	**8,617,809.10**
100-16-000-00	**SHELTER**					
100-16-610-00	WEST CARE SERVICES	0.00	0.00	0.00	0.00	0.00
	SUBTOTAL SHELTER	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
100-17-000-00	**FIBER**					
100-17-610-00	PROFESSIONAL SERVICES	635,436.00	626,308.00	573,351.57	0.00	0.00
	SUBTOTAL FIBER	**635,436.00**	**626,308.00**	**573,351.57**	**0.00**	**0.00**
	HELLIER MANOR RIDGE CLIFF					
100-37-794-00	HELLIER MANOR RIDGE CLIFF OPERATING	500,000.00	500,000.00	209,733.35	376,444.57	309,780.71
	SUBTOTAL RIDGE CLIFF	**500,000.00**	**500,000.00**	**209,733.35**	**376,444.57**	**309,780.71**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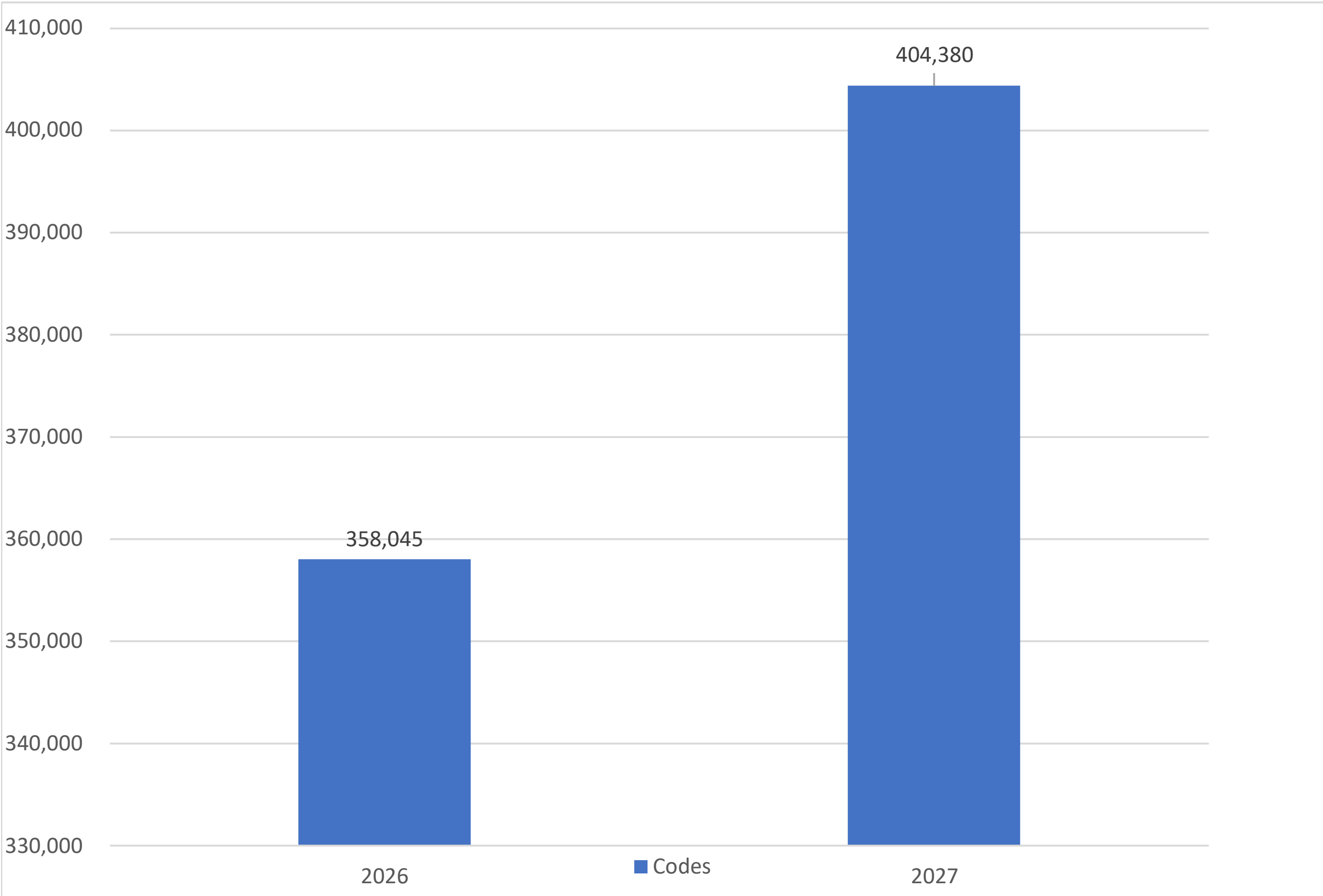
1,620,792
2026
2027
Economic Develop./Tourism

City of Pikeville
2026-2027 Fiscal Year
Capital Expenditures

TOURISM		
GOLF CART	$	10,000
KIOSKS	$	10,000
TRAIL TOWN SIGN	$	15,000
	$	**35,000**

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
100-19-000-00	**ECONOMIC DEVELOPMENT**					
100-19-500-00	ADVERTISING	40,000.00	50,000.00	6,715.15	31,280.91	36,554.46
100-19-500-04	ECONOMIC INCENTIVES	65,000.00	50,000.00	10,000.00	15,000.00	0.00
100-19-560-00	DUES/SUBSCRIPTIONS	2,000.00	2,000.00	525.00	375.00	575.00
100-19-580-01	INS VEHICLE	0.00	0.00	0.00	0.00	1,313.51
100-19-580-03	WORKERS COMP	50.00	1,350.00	779.70	648.12	1,059.30
100-19-600-00	OFFICE EXP	0.00	0.00	0.00	0.00	0.00
100-19-610-00	PROFESSIONAL SERVICES	10,000.00	30,000.00	3,740.00	8,995.65	28,630.00
100-19-610-02	TRAINING	500.00	1,500.00	0.00	0.00	0.00
100-19-610-04	LEGAL	20,000.00	0.00	0.00	0.00	0.00
100-19-625-03	SOFTWARE PURCHASE	0.00	0.00	0.00	0.00	0.00
100-19-630-00	REPAIRS AND MAINTENANCE	0.00	500.00	0.00	0.00	165.00
100-19-640-00	SALARIES AND WAGES	23,868.00	250,000.00	215,423.76	180,433.29	205,452.45
100-19-640-01	PAYROLL TAX	1,826.00	19,125.00	15,673.11	12,866.80	15,461.54
100-19-640-02	EMPLOYEE BENEFITS INSURANCE	0.00	75,000.00	24,238.33	35,233.36	119,631.14
100-19-640-03	PENSION MATCHING	0.00	45,000.00	36,306.44	34,845.76	48,786.83
100-19-640-06	UNEMPLOYMENT	0.00	500.00	275.16	257.29	218.14
100-19-650-00	SUPPLIES	3,500.00	3,500.00	1,435.57	2,934.29	2,994.58
100-19-660-00	TELEPHONE	2,000.00	2,000.00	1,160.14	1,701.25	1,796.43
100-19-670-00	TRAVEL	5,000.00	13,000.00	0.00	1,116.07	1,570.82
100-19-830-00	EQUIPMENT PURCHASE	1,000.00	1,000.00	0.00	0.00	0.00
100-19-901-02	FEDERAL GRANT MOONSHINE TRAIL MATCH	0.00	0.00	0.00	129,762.00	133,535.19
100-19-901-04	FEDERAL GRANT ARPA	0.00	0.00	0.00	197,677.04	42,311.96
100-19-930-01	MAIN ST PROGRAM	50,000.00	67,500.00	32,424.84	66,064.78	54,861.25
100-19-930-03	SHOPPES AT 225	80,700.00	85,000.00	68,083.43	60,853.74	63,095.23
	SUBTOTAL ECONOMIC DEVELOPMENT	**305,444.00**	**696,975.00**	**416,780.63**	**780,045.35**	**758,012.83**
100-33-000-00	**TOURISM**					
100-33-500-00	PROMOTIONS/ADVERTISING	110,000.00	127,000.00	125,722.12	101,273.11	91,777.26
100-33-510-00	GASOLINE	1,300.00	500.00	483.11	74.17	351.23
100-33-510-01	AUTO MAINTENANCE	1,500.00	1,500.00	192.00	1,417.88	240.00
100-33-560-00	DUES AND SUBCRIPTIONS	20,500.00	5,000.00	3,289.55	2,932.95	2,440.00
100-33-580-00	INSURANCE	1,620.00	1,600.00	1,165.37	1,234.86	4,145.51
100-33-580-01	INS VEHICLE	6,600.00	5,900.00	5,227.70	5,857.28	5,705.92
100-33-580-03	WORKERS COMP	5,750.00	3,300.00	2,994.30	388.85	0.00
100-33-610-00	PROFESSIONAL SERVICES	30,000.00	30,000.00	21,115.00	21,975.00	41,158.27
100-33-610-02	TRAINING	1,500.00	3,000.00	0.00	0.00	0.00
100-33-625-03	SOFTWARE PURCHASE	3,000.00	3,000.00	166.07	0.00	0.00
100-33-630-00	REPAIRS AND MAINTENANCE	5,000.00	10,000.00	652.13	-1,218.29	669.98
100-33-640-00	SALARIES AND WAGES	362,132.00	55,000.00	47,882.12	47,601.70	0.00
100-33-640-01	PAYROLL TAXES	27,811.00	4,210.00	3,657.72	3,522.20	0.00
100-33-640-02	EMPLOYEE BENEFITS INSURANCE	90,500.00	10,000.00	7,592.91	6,370.86	0.00
100-33-640-03	PENSION MATCHING	68,060.00	10,500.00	8,799.30	7,254.62	0.00
100-33-640-06	UNEMPLOYMENT TAX	675.00	100.00	58.70	63.65	0.00
100-33-650-00	SUPPLIES	9,000.00	11,500.00	7,430.62	8,540.93	14,038.63
100-33-660-00	TELEPHONE	2,750.00	2,700.00	2,347.30	2,601.28	3,623.86
100-33-670-00	TRAVEL	25,000.00	22,500.00	14,608.05	17,990.03	6,183.77
100-33-690-00	UNIFORMS	2,000.00	2,000.00	0.00	196.00	0.00
100-33-700-00	LEASE INTEREST	450.00	950.00	658.97	3,605.28	3,442.82
100-33-710-00	LEASE PRINCIPAL	4,200.00	2,500.00	2,402.55	11,773.00	12,173.54
100-33-830-00	EQUIPMENT PURCHASE	21,000.00	15,000.00	1,784.36	4,931.55	56,827.10
100-33-901-01	LOCAL GRANT MUSEUM	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
100-33-901-02	FEDERAL GRANT TOURISM CONVENTION	450,000.00	452,029.00	0.00	14,161.18	26,978.82
100-33-930-02	HILLBILLY DAYS	5,000.00	0.00	0.00	0.00	0.00
100-33-930-06	TRAIL TOWN	15,000.00	15,000.00	0.00	0.00	0.00
100-33-930-07	VISITOR CENTER	25,000.00	25,000.00	795.00	775.40	0.00
	SUBTOTAL TOURISM	**1,315,348.00**	**839,789.00**	**279,024.95**	**283,323.49**	**289,756.71**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2026
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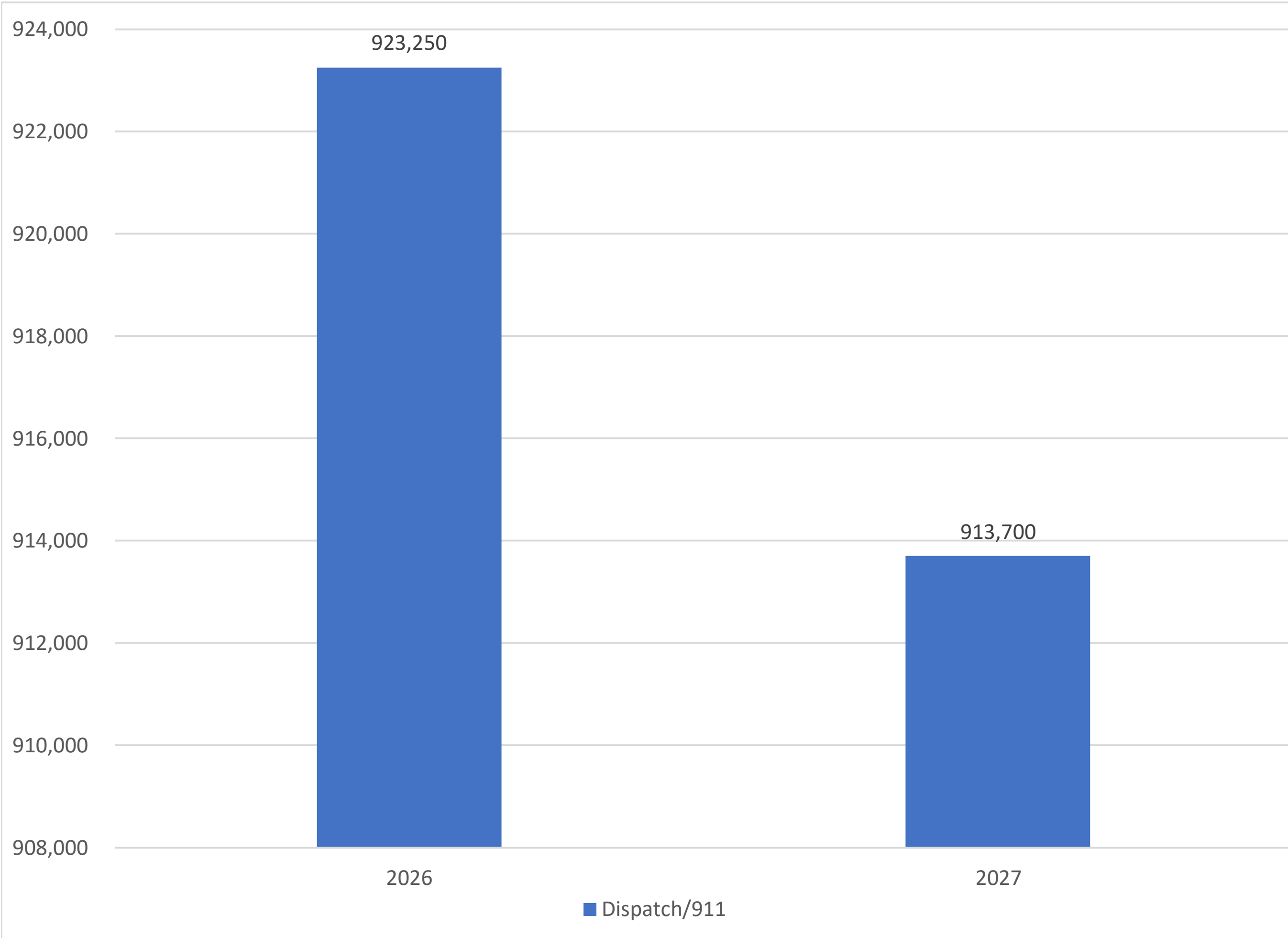
Codes

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
100-20-000-00	**CODES**					
100-20-500-00	ADVERTISING	500.00	500.00	220.50	491.40	277.20
100-20-510-00	GASOLINE	4,000.00	3,500.00	2,254.10	2,776.72	1,664.24
100-20-510-01	AUTO MAINTENANCE	1,500.00	1,500.00	296.63	1,038.07	142.99
100-20-525-00	ENVIRONMENTAL CLEANUP	30,000.00	45,000.00	0.00	0.00	30,200.00
100-20-541-06	ELECTRICAL INSPECT EXPENSE	27,000.00	25,000.00	19,459.31	25,851.84	12,748.73
100-20-560-00	DUES/SUBSCRIPTION	500.00	230.00	50.00	0.00	648.00
100-20-580-01	INS VEHICLE	3,600.00	3,600.00	2,809.10	3,145.56	1,406.68
100-20-580-03	WORKERS COMP	7,800.00	6,515.00	5,919.80	1,211.20	3,138.08
100-20-610-00	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
100-20-610-02	TRAINING	1,500.00	1,000.00	590.00	1,071.91	50.00
100-20-625-03	SOFTWARE	250.00	250.00	0.00	0.00	0.00
100-20-630-00	REPAIRS AND MAINTENANCE	0.00	0.00	0.00	0.00	0.00
100-20-640-00	SALARIES AND WAGES	142,000.00	141,000.00	99,422.80	130,716.93	49,182.20
100-20-640-01	PAYROLL TAX	10,900.00	10,800.00	7,293.56	9,578.74	4,259.61
100-20-640-02	EMPLOYEE BENEFITS INSURANCE	70,000.00	70,000.00	45,428.39	51,876.44	5,717.64
100-20-640-03	PENSION MATCHING	25,000.00	27,500.00	17,963.49	24,563.49	19,086.99
100-20-640-06	UNEMPLOYMENT TAX	200.00	150.00	125.51	185.98	33.35
100-20-650-00	SUPPLIES	1,000.00	1,000.00	508.20	808.86	1,560.29
100-20-660-00	TELEPHONE	1,080.00	650.00	515.30	541.69	385.65
100-20-670-00	TRAVEL	3,000.00	2,500.00	2,062.86	1,523.37	280.68
100-20-690-00	UNIFORMS	750.00	750.00	100.00	100.94	187.84
100-20-700-00	LEASE INTEREST	2,750.00	3,800.00	2,419.25	3,960.11	1,403.83
100-20-710-00	LEASE PRINCIPAL	19,550.00	11,800.00	11,707.17	10,978.03	4,716.03
100-20-810-00	VEHICLE PURCHASE	51,000.00	0.00	0.00	0.00	0.00
100-20-830-00	EQUIPMENT PURCHASE	500.00	1,000.00	992.73	0.00	0.00
	SUBTOTAL CODES	**404,380.00**	**358,045.00**	**220,138.70**	**270,421.28**	**137,090.03**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914,000
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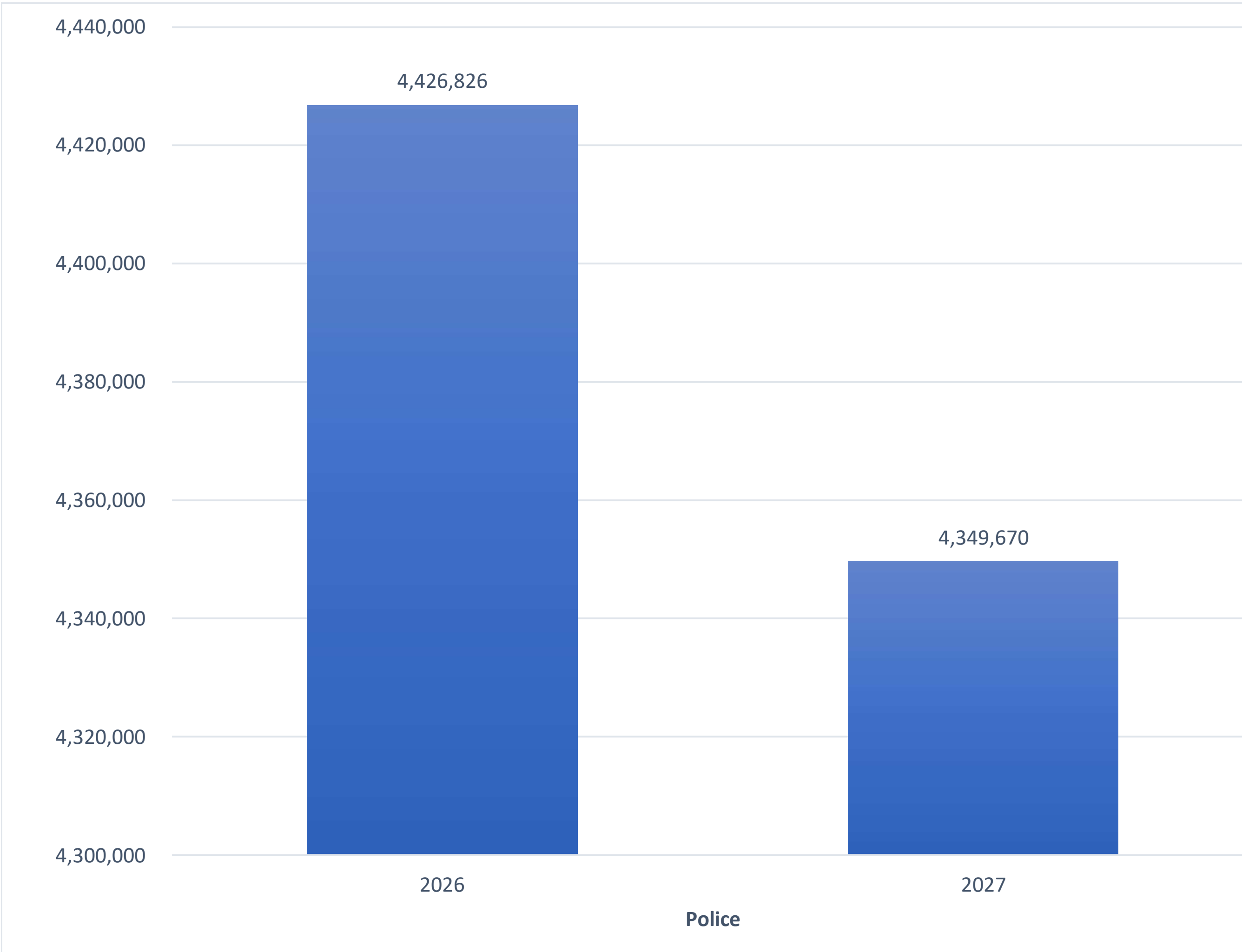
908,000
923,250
913,700
2026
2027
Dispatch/911

911/DISPATCH

MOBILE CAD	$	57,006
	$	**57,006**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
100-21-000-00	**DISPATCH**					
100-21-500-00	ADVERTISING	0.00	0.00	0.00	0.00	0.00
100-21-510-00	GASOLINE	1,500.00	1,500.00	712.91	1,314.18	1,384.83
100-21-510-01	AUTO MAINT	2,000.00	2,000.00	0.00	2,886.72	1,705.44
100-21-560-00	DUES SUBSCRIPTION	25,000.00	38,100.00	37,665.54	22,642.10	19,847.30
100-21-580-01	INS VEHICLE	1,600.00	1,650.00	1,279.39	1,401.95	1,369.28
100-21-580-02	INS GENERAL LIABILITY	3,200.00	3,200.00	2,509.40	2,567.07	0.00
100-21-580-03	WORKERS COMP	1,800.00	1,800.00	1,465.14	848.68	1,498.41
100-21-610-00	PROFESSIONAL SERVICES	750.00	750.00	362.00	0.00	645.00
100-21-610-02	TRAINING	1,600.00	1,600.00	275.00	125.00	279.00
100-21-610-06	EMERGENCY MANAGEMENT	5,000.00	10,000.00	9,332.00	0.00	0.00
100-21-625-03	PURCHASE SOFTWARE	1,500.00	1,500.00	0.00	0.00	0.00
100-21-630-00	REPAIRS AND MAINTENANCE	4,000.00	4,000.00	1,379.07	3,682.03	8,161.14
100-21-630-05	RADIO MAINTENANCE	7,500.00	12,000.00	0.00	5,465.72	4,230.26
100-21-640-00	SALARIES AND WAGES	63,344.00	145,150.00	84,985.04	44,989.76	34,977.49
100-21-640-01	PAYROLL TAXES	33,000.00	31,000.00	22,074.51	29,551.90	26,151.92
100-21-640-02	EMPLOYEE BENEFITS INSURANCE	140,000.00	140,000.00	87,387.82	105,036.47	123,963.91
100-21-640-03	PENSION MATCHING	75,000.00	82,000.00	52,280.39	75,167.47	124,328.11
100-21-640-06	UNEMPLOYMENT TAX	800.00	600.00	378.17	573.20	336.44
100-21-640-12	SALARIES AND WAGES ABC	0.00	0.00	0.00	992.30	1,722.70
100-21-650-00	SUPPLIES	10,000.00	8,500.00	6,172.17	8,457.54	6,404.17
100-21-660-00	TELEPHONE	4,000.00	4,500.00	2,323.04	3,938.88	5,966.93
100-21-670-00	TRAVEL	2,500.00	2,500.00	603.61	1,415.07	275.00
100-21-680-01	CITY UTILITIES	1,300.00	1,250.00	912.70	1,271.93	1,039.64
100-21-690-00	UNIFORMS	4,000.00	3,500.00	1,751.20	0.00	1,536.88
100-21-690-01	UNIFORM ALLOWANCE	5,400.00	0.00	0.00	0.00	0.00
100-21-700-00	LEASE INTEREST	0.00	0.00	0.00	1,089.86	1,112.46
100-21-710-00	LEASE PRINCIPAL	0.00	0.00	0.00	3,436.59	4,973.96
100-21-810-00	VEHICLE PURCHASE	0.00	0.00	0.00	5,707.70	0.00
100-21-830-00	EQUIPMENT PURCHASE	60,000.00	18,460.00	18,293.99	4,481.67	999.80
	SUBTOTAL DISPATCH	**454,794.00**	**515,560.00**	**332,143.09**	**327,043.79**	**372,910.07**
100-22-000-00	**911**					
100-22-500-00	PROMOTIONS/ADVERTISING	100.00	100.00	0.00	0.00	0.00
100-22-560-00	DUES AND SUBSCRIPTIONS	16,500.00	6,000.00	6,000.00	0.00	0.00
100-22-580-02	INS GENERAL LIABLITY	150.00	200.00	97.00	104.94	2,315.17
100-22-610-00	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
100-22-610-02	TRAINING	500.00	500.00	0.00	0.00	0.00
100-22-630-00	REPAIRS AND MAINTENANCE	3,000.00	3,000.00	0.00	0.00	0.00
100-22-660-00	911 TELEPHONE	70,000.00	119,040.00	94,105.93	122,129.32	103,031.09
100-22-670-00	TRAVEL	0.00	0.00	0.00	0.00	0.00
100-22-680-00	ELECTRIC	3,000.00	3,000.00	2,055.94	2,165.58	1,892.32
100-22-700-00	INTEREST	0.00	0.00	0.00	0.00	0.00
100-22-710-00	PRINCIPAL CAD SOFTWARE	0.00	0.00	0.00	0.00	0.00
100-22-830-00	EQUIPMENT PURCHASE	1,000.00	1,000.00	0.00	0.00	0.00
	SUBTOTAL 911	**94,250.00**	**132,840.00**	**102,258.87**	**124,399.84**	**107,238.58**
100-35-000-00	**E911 WIRELESS**					
100-35-640-00	SALARIES AND WAGES	364,656.00	274,850.00	208,858.90	355,673.09	294,678.34
	SUBTOTAL 911 WIRELESS	**364,656.00**	**274,850.00**	**208,858.90**	**355,673.09**	**294,678.34**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4,380,000
4,360,000
4,340,000
4,320,000
4,300,000
4,426,826
4,349,670
2026
2027
Police

City of Pikeville
2026-2027 Fiscal Year
Capital Expenditures

POLICE

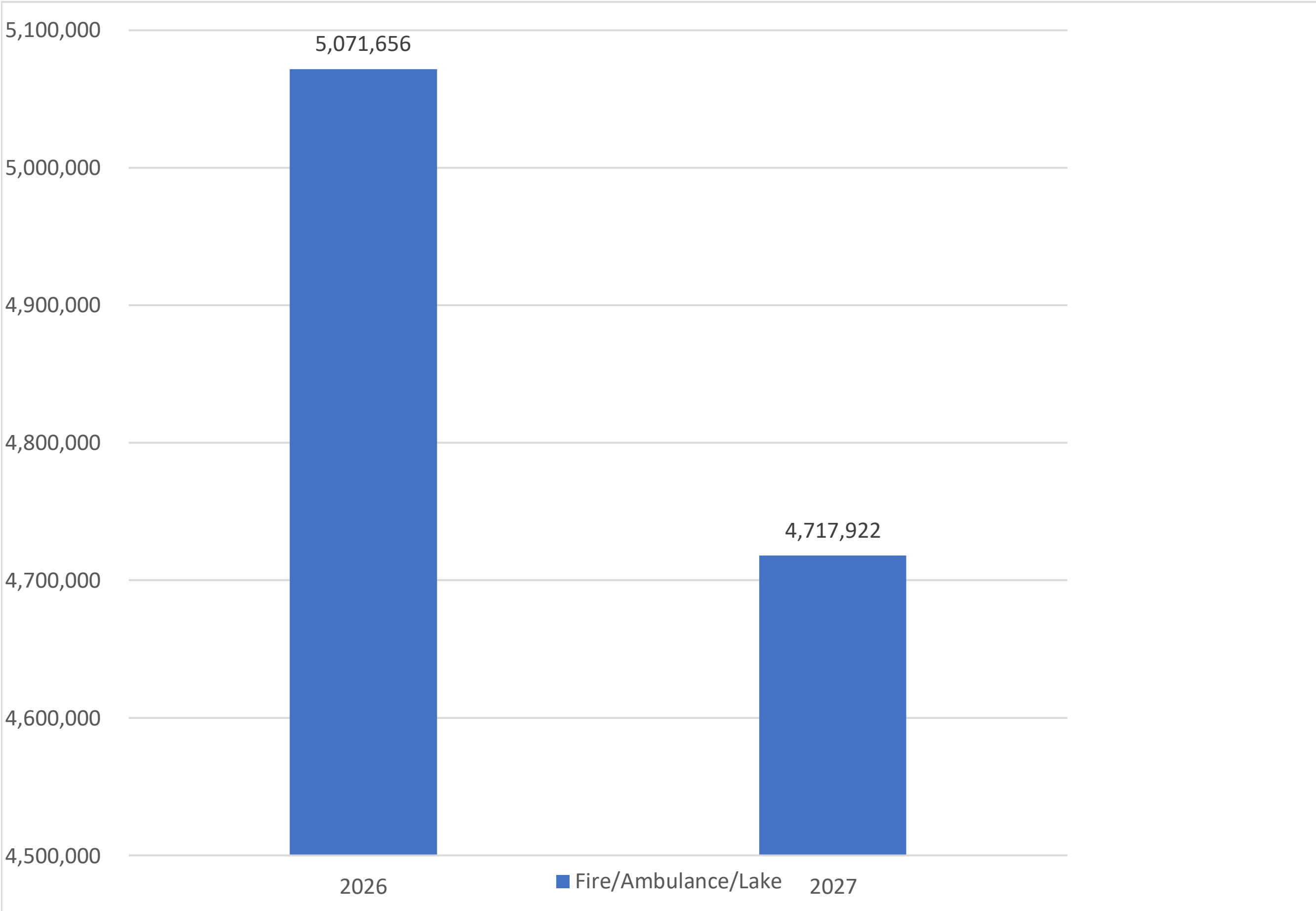
BODY CAMERAS	$	25,000
SHIELDS	$	20,000
TASERS	$	15,000
	$	**60,000**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
100-31-000-00	**POLICE**					
100-31-510-00	GASOLINE	75,200.00	80,000.00	53,139.41	70,364.04	60,778.07
100-31-510-01	AUTO-MAINTENANCE	60,000.00	60,000.00	57,380.00	70,000.00	54,782.15
100-31-510-12	AUTO ABC	18,800.00	16,000.00	11,149.30	11,923.35	10,329.86
100-31-560-00	DUES AND SUBSCRIPTIONS	5,500.00	2,000.00	2,000.00	1,328.87	3,550.00
100-31-570-00	FREIGHT/POSTAGE	750.00	750.00	568.44	213.35	747.33
100-31-580-01	INS VEHICLE	75,000.00	70,000.00	59,083.60	55,400.58	53,274.95
100-31-580-02	INS GENERAL LIABILITY	56,000.00	60,000.00	44,966.45	48,888.32	36,440.35
100-31-580-03	WORKERS COMP	106,800.00	107,000.00	80,532.20	74,477.95	90,401.13
100-31-600-00	OFFICE SUPPLIES	8,000.00	8,000.00	7,580.80	8,305.80	3,929.33
100-31-610-00	PROFESSIONAL SERVICES	3,000.00	3,000.00	1,271.30	1,134.80	2,532.96
100-31-610-02	TRAINING	35,000.00	40,000.00	29,127.62	36,920.00	16,958.00
100-31-620-02	RENT-TOWELS AND RUGS	3,500.00	3,200.00	3,055.25	2,748.75	2,961.29
100-31-625-03	SOFTWARE PURCHASE	8,500.00	8,500.00	7,259.72	6,887.00	4,043.25
100-31-630-00	REPAIRS AND MAINTENANCE	15,000.00	15,000.00	11,693.82	14,798.58	9,938.92
100-31-630-08	MAINTENANCE GENERATOR	2,500.00	2,500.00	0.00	2,029.29	0.00
100-31-630-31	COLOR GUARD	5,000.00	5,000.00	5,000.00	4,991.92	1,680.00
100-31-640-00	SALARIES AND WAGES	1,512,700.00	1,506,000.00	1,369,672.28	1,637,571.65	1,398,501.51
100-31-640-01	PAYROLL TAXES	116,715.00	114,355.00	103,884.16	121,663.33	113,608.59
100-31-640-02	EMPLOYEE BENEFITS INSURANCE	550,000.00	520,000.00	277,418.93	210,481.67	266,647.37
100-31-640-03	PENSION MATCHING	263,650.00	288,750.00	256,954.52	329,237.44	405,551.27
100-31-640-06	UNEMPLOYMENT TAX	3,000.00	2,500.00	2,039.79	2,217.84	1,634.25
100-31-640-12	SALARIES AND WAGES ABC	631,735.00	649,693.00	326,850.44	366,206.25	329,181.98
100-31-650-00	SUPPLIES	30,000.00	32,000.00	24,044.53	29,270.37	24,289.45
100-31-650-09	K-9 SUPPLIES	0.00	35,000.00	0.00	1,148.25	1,827.88
100-31-650-63	COMMUNITY OUTREACH	76,000.00	70,100.00	56,876.36	58,415.83	49,819.51
100-31-660-00	TELEPHONE	32,500.00	32,500.00	26,315.01	31,520.31	30,799.80
100-31-670-00	TRAVEL	17,500.00	15,000.00	11,257.34	7,069.55	8,254.09
100-31-680-00	ELECTRIC	12,000.00	12,000.00	9,699.66	9,891.15	7,747.87
100-31-680-01	CITY UTILITIES	2,000.00	3,000.00	971.07	1,017.91	1,656.80
100-31-690-00	UNIFORMS	55,000.00	55,000.00	46,654.02	44,526.97	36,666.62
100-31-690-01	UNIFORM ALLOWANCE	36,420.00	26,000.00	17,750.00	14,683.90	14,580.56
100-31-700-00	LEASE INTEREST	73,100.00	85,240.00	46,516.04	75,134.08	72,245.19
100-31-710-00	LEASE PRINCIPAL	243,800.00	222,838.00	217,377.79	171,490.35	159,511.35
100-31-792-00	D A R E PROGRAM	5,000.00	5,000.00	4,288.14	5,000.00	4,021.82
100-31-793-00	DRUG ENFORCEMENT	15,000.00	15,000.00	12,600.67	13,565.18	7,699.19
100-31-810-00	VEHICLE PURCHASE	135,000.00	198,900.00	198,880.68	369,383.21	432,230.97
100-31-830-00	EQUIPMENT PURCHASE	60,000.00	57,000.00	47,467.33	42,590.42	61,111.74
	SUBTOTAL POLICE	**4,349,670.00**	**4,426,826.00**	**3,431,326.67**	**3,952,498.26**	**3,779,935.40**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description		Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
			FUND 136 POLICE FEDERAL				
	REVENUES						
136-10-400-00	RECD /POLICE FEDERAL		0.00	0.00	0.00	547.56	5,542.58
136-10-475-01	INTEREST		450.00	450.00	445.15	766.10	1,111.30
136-10-498-00	RESERVES		10,000.00	10,000.00	0.00	0.00	0.00
		TOTAL REVENUES	**10,450.00**	**10,450.00**	**445.15**	**1,313.66**	**6,653.88**
136-31-000-00	**POLICE**						
136-31-650-00	SUPPLIES		0.00	0.00	0.00	0.00	0.00
136-31-830-00	EQUIPMENT PURCHASE		10,000.00	10,000.00	2,125.00	5,524.97	6,803.90
		TOTAL EXPENSES	**10,000.00**	**10,000.00**	**2,125.00**	**5,524.97**	**6,803.90**
	NET EXCESS (DEFICIT) FUND 136		**450.00**	**450.00**	**-1,679.85**	**-4,211.31**	**-150.02**
			FUND 138 POLICE STATE				
	REVENUES						
138-10-400-04	REC'D POLICE ST/ARREST		0.00	0.00	17,368.90	0.00	2,980.95
138-10-475-01	INTEREST		1,500.00	2,000.00	1,500.96	3,000.54	3,753.51
138-10-498-00	RESERVES		30,000.00	55,000.00	0.00	0.00	0.00
		TOTAL REVENUES	**31,500.00**	**57,000.00**	**18,869.86**	**3,000.54**	**6,734.46**
138-31-000-00	**POLICE**						
138-31-830-00	EQUIPMENT PURCHASE		30,000.00	55,000.00	48,777.49	7,450.00	5,571.70
		TOTAL EXPENSES	**30,000.00**	**55,000.00**	**48,777.49**	**7,450.00**	**5,571.70**
	NET EXCESS (DEFICIT) FUND 138		**1,500.00**	**2,000.00**	**-29,907.63**	**-4,449.46**	**1,162.76**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4,700,000
4,600,000
4,500,000
5,071,656
4,717,922
2026
2027
Fire/Ambulance/Lake

City of Pikeville
2026-2027 Fiscal Year
Capital Expenditures

FIRE/AMBULANCE/LAKE		
ROOF STATION 2	$	33,540
UPSTAIRS REMODEL	$	25,000
TURN OUT GEAR	$	174,066
GENERATOR STATION 2	$	96,175
TRUCK	$	50,000
SPREADERS	$	40,000
	$	**418,781**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
100-32-000-00	**FIRE DEPARTMENT**					
100-32-510-00	GASOLINE	40,000.00	30,000.00	21,713.01	26,587.76	25,544.26
100-32-510-01	AUTO-MAINTENANCE	40,000.00	40,000.00	32,652.95	38,413.47	37,024.64
100-32-560-00	DUES AND SUBSCRIPTIONS	300.00	300.00	50.00	279.99	186.00
100-32-570-00	FREIGHT/POSTAGE	0.00	0.00	0.00	0.00	0.00
100-32-580-01	INS VEHICLE	48,500.00	55,100.00	38,408.20	43,528.10	40,741.23
100-32-580-02	INS GENERAL LIABILITY	20,000.00	20,000.00	16,746.50	16,818.23	13,587.97
100-32-580-03	WORKERS COMP	105,000.00	110,000.00	79,490.17	93,197.86	96,991.49
100-32-600-00	OFFICE SUPPLIES	4,000.00	4,000.00	2,256.06	3,917.16	3,981.98
100-32-610-00	PROFESSIONAL SERVICES	7,500.00	7,500.00	5,318.80	5,016.28	6,892.22
100-32-610-02	TRAINING	7,000.00	7,000.00	1,695.51	6,709.71	6,403.80
100-32-625-03	SOFTWARE PURCHASE	5,000.00	5,000.00	2,868.72	4,911.81	4,989.14
100-32-630-00	REPAIRS AND MAINTENANCE	88,540.00	30,000.00	25,271.35	24,935.87	26,268.98
100-32-630-08	MAINTENANCE GENERATOR	4,500.00	4,500.00	0.00	4,355.29	2,286.05
100-32-630-31	COLOR GUARD	2,000.00	2,000.00	1,722.01	1,971.59	1,929.87
100-32-640-00	SALARIES AND WAGES	2,325,000.00	2,345,000.00	1,799,191.25	1,959,069.76	1,701,055.56
100-32-640-01	PAYROLL TAXES	180,000.00	180,000.00	135,901.64	145,687.55	135,642.18
100-32-640-02	EMPLOYEE BENEFITS INSURANCE	400,000.00	615,000.00	268,283.32	495,036.37	459,376.21
100-32-640-03	PENSION MATCHING	523,200.00	510,000.00	379,098.09	437,905.88	445,423.42
100-32-640-06	UNEMPLOYMENT TAX	3,500.00	3,000.00	2,282.23	2,782.07	1,738.54
100-32-650-00	SUPPLIES	17,500.00	17,500.00	12,810.45	15,630.73	17,147.26
100-32-660-00	TELEPHONE	20,000.00	40,100.00	29,431.57	40,476.19	36,524.64
100-32-670-00	TRAVEL	7,500.00	5,000.00	330.00	3,610.67	2,353.84
100-32-680-00	ELECTRIC	49,000.00	42,000.00	38,728.68	38,104.47	38,664.30
100-32-680-01	CITY UTILITIES	14,000.00	13,000.00	11,735.85	12,788.70	12,299.33
100-32-690-00	UNIFORMS	30,000.00	30,000.00	25,427.21	82,755.46	20,000.00
100-32-690-01	UNIFORM ALLOWANCE	18,600.00	18,600.00	12,450.00	18,150.00	16,100.00
100-32-700-00	LEASE INTEREST	16,650.00	12,000.00	617.47	16,336.87	13,799.50
100-32-710-00	LEASE PRINCIPAL	38,957.00	45,000.00	44,446.91	36,846.25	32,233.43
100-32-792-00	FIRE PREVENTION	2,500.00	2,500.00	2,140.50	2,499.72	2,500.00
100-32-810-00	VEHICLE PURCHASE	120,000.00	112,000.00	0.00	4,842.04	-64,684.65
100-32-830-00	EQUIPMENT PURCHASE	142,175.00	117,000.00	10,634.05	34,060.73	102,645.29
100-32-902-02	KY STATE FIRE COMMISSION TRAINING TOWER	0.00	0.00	0.00	64,186.00	35,000.00
100-32-903-04	MILITARY AND FIRST RESPON SWIFT WATER	10,000.00	2,500.00	2,500.00	2,621.97	3,000.00
	SUBTOTAL FIRE	**4,290,922.00**	**4,425,600.00**	**3,004,202.50**	**3,684,034.55**	**3,277,646.48**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
100-34-000-00	**AMBULANCE**					
100-34-510-00	GASOLINE	30,000.00	25,000.00	19,936.34	21,487.87	21,571.13
100-34-510-01	AUTO MAINTENANCE	30,000.00	30,000.00	20,570.49	30,640.65	18,203.08
100-34-541-08	REFUNDS	3,000.00	5,000.00	2,116.47	1,820.62	1,814.83
100-34-560-00	DUES/SUBSCRIPTION	2,000.00	1,000.00	1,000.00	500.00	999.13
100-34-580-01	INS VEHICLE	14,300.00	17,000.00	11,282.70	12,821.71	12,158.85
100-34-580-02	INS GENERAL LIABILITY	2,350.00	2,500.00	1,858.40	2,012.12	1,688.06
100-34-600-00	OFFICE SUPPLIES	1,000.00	1,000.00	454.95	645.65	926.68
100-34-610-00	PROFESSIONAL SERVICES	20,000.00	15,000.00	12,601.33	11,977.49	15,015.83
100-34-610-02	TRAINING	10,000.00	10,000.00	6,618.04	9,838.72	14,184.52
100-34-610-08	BILLING SERVICE	55,000.00	53,000.00	48,609.91	53,335.07	52,760.72
100-34-625-05	ENHANCED MEDICAID TAX	37,000.00	31,776.00	27,156.00	30,678.00	27,720.00
100-34-650-00	AMB SUPPLIES	65,000.00	65,000.00	42,883.28	34,999.21	34,803.83
100-34-660-00	TELEPHONE	4,400.00	4,400.00	3,482.49	4,097.44	3,941.73
100-34-670-00	TRAVEL	1,000.00	1,000.00	908.22	1,000.00	151.92
100-34-810-00	VEHICLE PURCHASE	0.00	284,000.00	284,000.00	0.00	0.00
100-34-830-00	EQUIPMENT PURCHASE	20,000.00	15,000.00	8,963.03	10,000.00	9,667.12
100-34-902-02	STATE GRANTS KY FIRE COMMISSION	0.00	0.00	0.00	0.00	0.00
	SUBTOTAL AMBULANCE	**295,050.00**	**560,676.00**	**492,441.65**	**225,854.55**	**215,607.43**
100-53-000-00	**LAKE**					
100-53-510-00	FUEL	1,100.00	900.00	605.39	707.52	391.44
100-53-580-01	INS VEHICLE	1,400.00	1,350.00	1,012.40	1,097.47	1,030.48
100-53-580-03	WORKERS COMP	1,000.00	975.00	495.20	521.70	-94.45
100-53-610-00	PROFESSIONAL SERVICES	1,000.00	1,000.00	0.00	0.00	0.00
100-53-630-00	REPAIRS AND MAINTENANCE	25,000.00	35,000.00	9,223.53	34,872.62	29,996.71
100-53-640-00	SALARIES AND WAGES	25,000.00	20,000.00	16,271.83	11,990.40	10,258.46
100-53-640-01	PAYROLL TAX	2,000.00	1,530.00	1,160.55	888.88	801.58
100-53-640-03	PENSION MATCHING	4,400.00	3,600.00	2,935.56	2,317.89	2,350.00
100-53-640-04	WORKERS COMP	0.00	0.00	0.00	0.00	0.00
100-53-640-06	UNEMPLOYMENT TAX	50.00	25.00	21.22	16.49	9.31
100-53-650-00	SUPPLIES	1,500.00	1,500.00	299.94	1,498.56	1,498.52
100-53-680-00	ELECTRIC	18,000.00	18,000.00	10,398.38	6,522.05	13,345.88
100-53-690-00	LAKE UNIFORMS	500.00	500.00	0.00	484.85	300.00
100-53-810-00	VEHICLE PURCHASE	50,000.00	0.00	0.00	0.00	0.00
100-53-830-00	EQUIPMENT PURCHASE	1,000.00	1,000.00	995.58	999.65	17,000.00
	SUBTOTAL LAKE	**131,950.00**	**85,380.00**	**43,419.58**	**61,918.08**	**76,887.93**

City of Pikeville
2026-2027 Fiscal Year
Capital Expenditures

ARENA		
SPOTLIGHTS	$	25,000
ROOF	$	900,000
VEHICLE	$	60,000
SEATING	$	78,750
OUTSIDE PATIO FURNITURE	$	50,000
CARPETING	$	40,000
HVAC SYSTEM REPAIRS	$	100,000
BOILER	$	80,000
COOLER	$	14,500
TRUCK RAMPS	$	50,000
	$	**1,398,250**

Account Number	Account Description		Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
	ARENA						
100-36-794-00	OPERATING CAPITAL		3,157,080.00	2,343,855.00	2,258,657.50	2,216,663.40	2,098,635.72
		SUBTOTAL ARENA	**3,157,080.00**	**2,343,855.00**	**2,258,657.50**	**2,216,663.40**	**2,098,635.72**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description		Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
		FUND 139 PIKEVILLE CITY TOURISM AND CONVENTION COMMISSION					
	REVENUES						
139-10-400-02	TRAIL		0.00	0.00	0.00	0.00	1,000.00
139-10-401-01	FEDERAL GRANTS		0.00	0.00	0.00	9,058.78	24,649.72
139-10-475-01	INTEREST		1,800.00	1,800.00	1,988.54	2,884.77	4,067.53
139-10-480-01	TRANSFERS HOTEL/MOTEL TAX		305,000.00	337,000.00	341,950.95	288,231.23	298,329.08
139-10-480-02	TRANSFERS RESTAURANT TAX		2,528,000.00	2,546,000.00	2,180,662.98	2,533,124.68	2,289,569.26
139-10-498-00	RESERVES		10,000.00	10,000.00	0.00	0.00	0.00
		TOTAL REVENUES	**2,844,800.00**	**2,894,800.00**	**2,524,602.47**	**2,833,299.46**	**2,617,615.59**
	EXPENSES						
139-10-901-01	FEDERAL GRANT		0.00	0.00	0.00	10,149.01	24,649.72
139-10-903-01	LOCAL GRANT EXPO/TOURISM		2,407,000.00	2,454,500.00	2,154,609.23	2,394,415.32	2,201,818.29
139-10-903-02	LOCAL GRANT JENNY WILEY		412,000.00	415,000.00	355,391.67	412,833.80	373,140.59
139-10-903-03	LOCAL GRANT TOURISM		8,300.00	18,400.00	17,143.55	8,298.16	7,500.31
139-10-903-04	OTHER		10,000.00	0.00	0.00	0.00	5,626.59
		TOTAL EXPENSES	**2,837,300.00**	**2,887,900.00**	**2,527,144.45**	**2,825,696.29**	**2,612,735.50**
	NET EXCESS (DEFICIT) FUND 139		**7,500.00**	**6,900.00**	**-2,541.98**	**7,603.17**	**4,880.09**

City of Pikeville
2026-2027 Fiscal Year
Capital Expenditures

STREETS / PARKING GARAGE		
ROAD SALT	$	60,000
PAVING/SIDEWALKS/STRIPING	$	745,000
DUMP TRUCK	$	250,000
ROOF PUBLIC WORKS BUILDING	$	40,000
8 CAMERAS PARKING GARAGE	$	30,080
REPLACE DOORS PARKING GARAGE	$	45,000
	$	**1,170,080**
PARKS		
TRACTOR AND SPREADER	$	75,000
SWEEPER FOR FIELDS	$	16,000
SOUND SYSTEMS-SOCCER FIELD/GAZEBO	$	32,000
ROOF MINI PARK SHELTER	$	8,000
WATER WALL/MURAL CITY PARK	$	35,000
INTERACTIVE ART	$	10,000
SOCCER FIELD SCOREBOARD	$	12,000
SOCCER FIELD NETS	$	5,000
BLEACHERS	$	11,000
FENCING HAMBLEY FIELD	$	58,000
LIFT FOR DOOR	$	6,000
CONCESSION REPAIRS	$	15,000
POURED IN PLACE	$	48,000
PICKLEBALL COURT LIGHTS	$	40,000
PICKLEBALL COURTS	$	186,500
PRESS BOX	$	160,000
	$	**717,500**

City of Pikeville
2026-2027 Fiscal Year
Capital Expenditures

GAS		
REPAIRS AND MAINTENANCE	$	102,800
DISTRIBUTION	$	230,000
EQUIPMENT	$	20,000
	$	**352,800**
WATER-PIKEVILLE		
REPAIRS AND MAINTENANCE	$	92,500
DISTRIBUTION	$	380,000
EQUIPMENT	$	100,000
VEHICLES	$	90,000
	$	**662,500**
SOLID WASTE		
REPAIRS AND MAINTENANCE	$	40,000
EQUIPMENT	$	213,000
	$	**253,000**
WASTE WATER COLLECTIONS-PIKEVILLE		
REPAIRS AND MAINTENANCE	$	318,000
DISTRIBUTION	$	345,300
	$	**663,300**
WASTE WATER TREATMENT PLANT		
REPAIRS AND MAINTENANCE	$	105,000
DISTRIBUTION	$	165,000
EQUIPMENT	$	5,000
	$	**275,000**
WATER TREATMENT PLANT		
REPAIRS AND MAINTENANCE	$	101,000
DISTRIBUTION	$	357,800
EQUIPMENT	$	5,000
	$	**463,800**
WATER-OUTSIDE		
REPAIRS AND MAINTENANCE	$	25,000
DISTRIBUTION	$	346,000
VEHICLES	$	80,000
	$	**451,000**

City of Pikeville
2026-2027 Fiscal Year
Capital Expenditures

WASTE WATER COLLECTIONS-OUTSIDE

REPAIRS AND MAINTENANCE	$	228,000
EQUIPMENT	$	10,800
	$	**238,800**
Grand Total Utilities	**$**	**3,360,200**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
100-40-000-00	**STREET**					
100-40-580-01	INS VEHICLE	55,000.00	57,000.00	40,991.74	45,636.71	41,043.53
100-40-580-02	INS GENERAL LIABLITY	16,500.00	19,500.00	12,597.50	14,992.75	14,289.59
100-40-610-05	PROF SERVICE OTHER	0.00	0.00	0.00	0.00	0.00
100-40-610-99	UMG..SERVICES	330,000.00	350,000.00	228,500.96	319,198.86	340,388.54
100-40-611-00	PUBLIC WORKS STREET	994,635.00	952,715.00	873,317.72	908,208.00	862,495.83
100-40-630-00	REPAIRS AND MAINTENANCE	920,000.00	1,091,000.00	135,222.10	744,717.00	474,676.24
100-40-680-01	UTILITIES	3,000.00	3,500.00	2,300.19	265.21	242.12
100-40-680-03	ELECTRIC	375,000.00	325,000.00	309,975.03	331,970.76	303,108.38
100-40-700-00	LEASE INTEREST	35,574.00	35,600.00	12,961.20	19,936.22	17,345.98
100-40-710-00	LEASE PRINCIPAL	98,212.00	108,300.00	53,981.11	49,030.16	50,630.12
100-40-790-00	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
100-40-810-00	VEHICLE PURCHASE	250,000.00	320,000.00	160,382.00	0.00	223,684.52
100-40-830-00	EQUIPMENT PURCHASE	58,000.00	85,600.00	33,350.73	13,100.00	78,039.80
	SUBTOTAL STREET	**3,135,921.00**	**3,348,215.00**	**1,863,580.28**	**2,447,055.67**	**2,405,944.65**
100-47-000-00	**PARKING GARAGE**					
100-47-580-02	INS GENERAL LIABILITY	6,500.00	5,800.00	5,157.80	5,673.58	5,673.58
100-47-630-00	REPAIRS AND MAINTENANCE	10,000.00	11,500.00	7,292.00	12,325.00	12,498.82
100-47-630-06	ELEVATOR MAINTENANCE	10,600.00	10,600.00	7,766.74	8,493.96	7,981.05
100-47-630-89	ALARMS MAINTENANCE	0.00	2,000.00	0.00	0.00	0.00
100-47-680-00	ELECTRIC	38,000.00	42,000.00	27,386.32	36,297.11	40,280.12
100-47-680-01	CITY UTILITIES	2,000.00	1,800.00	1,754.22	1,437.11	812.14
100-47-830-00	EQUIPMENT PURCHASE	75,080.00	57,000.00	0.00	0.00	16,986.50
	SUBTOTAL PARKING GARAGE	**142,180.00**	**130,700.00**	**49,357.08**	**64,226.76**	**84,232.21**
100-50-000-00	**PARK**					
100-50-500-00	ADVERTISING	0.00	0.00	0.00	0.00	0.00
100-50-580-01	INS VEHICLE	4,800.00	4,240.00	3,852.90	2,696.69	2,431.11
100-50-580-02	INS GENERAL LIABILTY	49,000.00	47,960.00	39,295.90	39,188.45	32,282.69
100-50-602-00	VENDING MACHINE	5,000.00	5,000.00	2,167.30	4,518.01	4,762.71
100-50-610-99	UMG...SERVICES	74,000.00	65,000.00	61,770.28	43,636.06	52,636.20
100-50-611-00	PUBLIC WORKS PARKS	519,249.00	497,365.00	455,913.70	474,128.16	450,264.00
100-50-630-00	REPAIRS AND MAINTENANCE	156,000.00	70,000.00	6,056.26	72,570.64	53,244.16
100-50-630-04	MAINT-PEST CONTROL SERVIC	2,500.00	2,500.00	2,410.00	2,170.00	2,070.00
100-50-630-89	ALARMS MAINTENANCE	2,000.00	2,000.00	671.28	1,377.84	1,303.57
100-50-650-00	SUPPLIES	2,500.00	2,500.00	479.59	922.51	311.52
100-50-660-00	TELEPHONE	3,000.00	3,000.00	2,131.05	2,175.75	2,495.49
100-50-680-00	ELECTRIC	100,000.00	100,000.00	87,294.40	92,808.27	82,592.01
100-50-680-01	CITY UTILITIES	15,000.00	15,000.00	10,925.43	13,415.97	11,436.71
100-50-680-04	PARKS INTERNET	2,700.00	5,000.00	2,314.51	1,768.04	8,267.61
100-50-700-00	LEASE INTEREST	3,300.00	4,000.00	2,730.55	4,610.11	1,109.56
100-50-710-00	LEASE PRINCIPAL	8,900.00	8,300.00	8,255.48	7,841.66	4,995.84
100-50-810-00	VEHICLE PURCHASE	0.00	0.00	0.00	52,499.47	0.00
100-50-830-00	EQUIPMENT PURCHASE	512,000.00	139,000.00	14,121.31	55,515.94	42,414.57
	SUBTOTAL PARK	**1,459,949.00**	**970,865.00**	**700,389.94**	**871,843.57**	**752,617.75**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
100-52-000-00	**RV PARK EXPENSES**					
100-52-610-05	PROFESSIONAL SERVICES-OTHER	500.00	500.00	375.00	375.00	375.00
100-52-630-00	REPAIRS AND MAINTENANCE	1,000.00	1,000.00	0.00	0.00	0.00
100-52-660-10	TELEVISION	1,140.00	7,500.00	6,596.96	7,314.36	8,648.29
100-52-680-00	CITY UTILITIES	9,000.00	9,000.00	4,338.47	8,904.73	13,611.04
100-52-680-01	ELECTRIC	12,000.00	12,000.00	8,239.23	10,665.13	8,652.19
100-52-830-00	EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0.00
	SUBTOTAL RV PARK	**23,640.00**	**30,000.00**	**19,549.66**	**27,259.22**	**31,286.52**
100-55-000-00	**LANDSCAPE**					
100-55-580-01	INS VEHICLE	2,750.00	2,500.00	2,158.90	2,380.07	2,276.34
100-55-580-02	INS GENERAL LIABILITY	700.00	850.00	541.90	538.01	730.84
100-55-610-99	UMG...SERVICES	30,000.00	30,000.00	27,346.82	30,722.95	40,373.97
100-55-611-00	PUBLIC WORKS LANDSCAPE	94,403.00	90,425.00	82,884.56	86,195.88	81,857.52
100-55-630-00	REPAIRS AND MAINTENANCE	5,000.00	5,000.00	2,906.88	0.00	0.00
100-55-680-00	ELECTRIC	5,000.00	5,000.00	3,992.55	4,080.03	2,898.86
100-55-680-01	UTILITIES	6,000.00	6,000.00	4,162.91	5,206.81	5,109.60
100-55-830-00	EQUIPMENT PURCHASE	1,000.00	1,000.00	0.00	0.00	0.00
	SUBTOTAL LANDSCAPE	**144,853.00**	**140,775.00**	**123,994.52**	**129,123.75**	**133,247.13**
	NET EXCESS (DEFICIT) FUND 100	**737.00**	**950.00**	**4,802,357.49**	**577,457.56**	**861,921.31**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
		FUND 200 GAS				
	REVENUES					
200-10-405-01	RESIDENTIAL CITY	230,000.00	285,000.00	275,952.54	252,997.13	218,136.35
200-10-405-02	COMMERCIAL CITY	650,000.00	660,000.00	668,310.91	702,105.02	475,352.96
200-10-405-04	PUBLIC AUTHORITY CITY	650,000.00	660,000.00	693,586.41	683,020.56	622,318.44
200-10-405-06	MULTIPLE FAMILY CITY RESIDENTIAL	10,000.00	9,000.00	13,688.68	9,279.71	9,337.33
200-10-405-12	MULTIPLE FAMILY CITY COMMERCIAL	8,000.00	5,600.00	7,619.97	5,631.65	5,602.33
200-10-406-01	RESIDENTIAL COUNTY	50,000.00	65,000.00	58,346.74	60,486.23	47,602.42
200-10-406-02	COMMERCIAL COUNTY	15,000.00	12,000.00	15,074.87	18,017.81	11,274.83
200-10-406-06	MULTIPLE FAMILY COUNTY RESIDENTIAL	100.00	0.00	126.78	0.00	0.00
200-10-440-00	TAP FEE	2,500.00	3,000.00	2,250.00	2,670.00	14,090.00
200-10-450-00	PENALTY	4,000.00	7,000.00	4,640.48	11,940.08	13,519.65
200-10-460-00	SERVICE CHARGE	500.00	500.00	450.00	530.00	370.00
200-10-470-00	ROYALTIES	0.00	3,000.00	0.00	2,705.43	2,992.35
200-10-475-01	INTEREST	40,000.00	45,000.00	41,153.94	59,223.89	66,160.62
200-10-480-00	TRANSFERS	0.00	0.00	0.00	0.00	0.00
200-10-498-00	RESERVES	282,300.00	258,762.00	0.00	0.00	0.00
	TOTAL REVENUES	**1,942,400.00**	**2,013,862.00**	**1,781,201.32**	**1,808,607.51**	**1,486,757.28**
200-15-000-00	**EXPENSES**					
200-15-530-00	BANK FEES	9,000.00	9,000.00	8,800.73	7,233.94	7,454.46
200-15-545-00	PROVISION FOR BAD DEBT	16,000.00	12,000.00	0.00	16,065.00	11,445.00
200-15-560-00	DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00
200-15-570-00	FREIGHT/POSTAGE	6,000.00	5,600.00	2,796.60	4,866.38	4,311.61
200-15-580-01	INS VEHICLE	4,000.00	3,180.00	2,883.10	797.49	1,130.36
200-15-580-02	INSURANCE	7,000.00	5,920.00	5,370.20	6,238.65	5,805.47
200-15-580-03	WORKERS COMP	75.00	75.00	38.10	45.54	37.84
200-15-610-05	PROF SERVICES OTHER	0.00	4,450.00	3,699.99	0.00	0.00
200-15-610-08	UT BILLING/PROFESSIONAL SERVICES	0.00	100.00	0.00	1,461.56	1,137.41
200-15-610-99	UMG...SERVICES	77,000.00	77,000.00	62,162.75	84,169.96	72,525.41
200-15-611-00	PUBLIC WORKS GAS DEPT	590,545.00	565,657.00	518,514.15	539,229.60	512,088.84
200-15-620-01	RENT-EASEMENTS	4,300.00	4,300.00	2,526.49	4,014.20	3,921.49
200-15-625-03	PURCHASE SOFTWARE	1,900.00	1,900.00	1,900.00	1,900.00	1,316.64
200-15-625-04	GAS PURCHASED	987,150.00	1,103,960.00	991,505.56	940,381.49	720,422.05
200-15-625-05	GAS SEVERANCE TAX	0.00	11,000.00	10,227.28	7,617.02	6,823.03
200-15-630-00	REPAIRS/MAINTENANCE	112,800.00	85,800.00	70,565.94	25,104.05	13,921.57
200-15-640-00	SALARIES AND WAGES	13,000.00	9,200.00	6,287.26	9,435.16	9,167.36
200-15-640-01	PAYROLL TAX	995.00	1,000.00	476.71	719.39	680.64
200-15-640-02	EMPLOYER BENEFIT INSURANCE	3,000.00	3,000.00	622.74	902.00	1,160.89
200-15-640-03	PENSION MATCHING	4,000.00	5,000.00	1,046.11	1,685.11	2,010.44
200-15-640-06	UNEMPLOYMENT TAX	50.00	50.00	8.78	13.23	7.91
200-15-640-99	OPEB EXPENSE	1,500.00	1,500.00	0.00	1,125.61	-2,157.91
200-15-680-00	ELECTRIC	1,000.00	750.00	598.84	580.85	550.00
200-15-700-01	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00	0.00
200-15-705-00	INT ON CUSTOMER DEPOSIT	2,000.00	2,000.00	0.00	-650.91	-1,052.22
200-15-715-00	DEPRECIATION	101,000.00	101,000.00	52,599.00	63,118.74	58,162.80
	TOTAL EXPENSES	**1,942,315.00**	**2,013,442.00**	**1,742,630.33**	**1,716,054.06**	**1,430,871.09**
	NET EXCESS (DEFICIT)	**85.00**	**420.00**	**38,570.99**	**92,553.45**	**55,886.19**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
		FUND 210 INSIDE WATER				
	REVENUES					
210-10-401-02	FEDERAL GRANTS CLEAN WATER	0.00	639,626.00	283,592.97	125,373.60	21,495.00
210-10-401-03	FEDERAL GRANTS ARPA	0.00	0.00	0.00	211,370.03	52,146.40
210-10-402-02	STATE GRANTS	2,350,000.00	2,350,000.00	0.00	0.00	0.00
210-10-405-01	RESIDENTIAL CITY	738,452.00	730,000.00	588,707.07	736,115.46	696,905.91
210-10-405-02	COMMERCIAL CITY	475,542.00	480,000.00	382,008.24	485,688.70	498,811.34
210-10-405-04	PUBLIC AUTHORITY CITY	531,057.00	540,000.00	426,341.17	554,801.68	500,491.15
210-10-405-06	MULTIPLE FAMILY CITY RESIDENTIAL	144,548.00	135,000.00	118,575.15	139,779.94	144,679.55
210-10-405-12	MULTIPLE FAMILY CITY COMMERCIAL	64,942.00	60,000.00	55,010.67	65,027.89	61,796.58
210-10-410-04	WHOLESALE	1,050,000.00	1,050,000.00	1,007,862.82	1,113,852.30	935,450.16
210-10-440-00	TAP FEE	5,000.00	5,000.00	2,700.00	7,875.00	18,375.00
210-10-450-00	PENALTY	15,000.00	20,000.00	12,266.42	26,904.49	37,128.04
210-10-451-00	WATER SPECIAL REVENUE	0.00	1,000.00	209.05	2,516.32	4,690.98
210-10-451-03	SPECIAL REVENUE WATER PLANT	25,131.00	25,161.00	19,846.70	23,816.01	20,058.10
210-10-460-00	WATER S C	25,000.00	35,000.00	25,348.10	41,965.92	54,359.41
210-10-475-01	INTEREST	45,000.00	50,000.00	43,778.00	64,737.35	59,934.45
210-10-480-00	TRANSFERS	0.00	0.00	0.00	0.00	0.00
210-10-490-00	MISCELLANEOUS	0.00	23,509.00	23,509.30	0.00	0.00
210-10-498-00	RESERVES	689,650.00	527,800.00	0.00	0.00	0.00
	TOTAL REVENUES	**6,159,322.00**	**6,672,096.00**	**2,989,755.66**	**3,599,824.69**	**3,106,322.07**
210-15-000-00	**EXPENSES**					
210-15-530-00	BANK FEES	15,000.00	20,000.00	8,800.72	8,193.77	15,105.40
210-15-545-00	PROV FOR BAD DEBT	40,000.00	40,000.00	0.00	55,164.00	38,438.00
210-15-560-00	DUES	1,500.00	1,000.00	1,000.00	1,000.00	950.00
210-15-570-00	FREIGHT/POSTAGE	6,500.00	11,000.00	9,215.86	4,866.39	4,311.61
210-15-580-03	WORKERS COMP	300.00	175.00	127.90	146.08	120.78
210-15-580-07	INSURANCE GL TRAN AND DIST	33,500.00	29,100.00	26,446.00	27,460.95	22,011.33
210-15-580-08	INSURANCE GL SUPPLY	4,000.00	3,620.00	3,286.00	3,201.11	1,200.32
210-15-580-09	INSURANCE GL WTP	23,000.00	20,150.00	18,305.37	15,944.15	7,253.51
210-15-581-07	INSURANCE VEHICLE TRAN & DIST	1,700.00	1,540.00	1,431.76	1,127.83	1,058.97
210-15-581-09	INSURANCE VEHICLE-WTP	1,210.00	1,160.00	954.50	1,049.51	1,038.62
210-15-610-05	PROF SERVICE OTHER	3,000.00	13,200.00	12,125.43	2,863.85	6,428.29
210-15-610-07	UMG SERVICES R&M TRAN AND DIST	150,000.00	197,000.00	118,247.21	189,698.22	145,660.44
210-15-610-08	UT MONTHLY BILLING/PROFESSIONAL SERVICES	5,000.00	5,000.00	3,028.00	3,091.61	3,592.39
210-15-610-09	UMG SERVICES R&M WTP	58,000.00	57,700.00	49,649.72	16,664.73	42,721.88
210-15-611-07	CONTRACTUAL SERVICES UMG TRANS AND DIST	959,076.00	918,656.00	842,096.42	875,739.24	831,661.41
210-15-611-09	CONTRACTUAL SERVICES UMG WTP	787,610.00	753,357.00	690,572.74	704,508.48	682,939.08
210-15-620-01	RENT-EASEMENTS	3,000.00	3,000.00	2,682.40	2,621.24	2,612.17
210-15-625-03	PURCHASE SOFTWARE	3,500.00	3,000.00	2,846.08	5,958.98	116.63
210-15-630-07	REPAIRS AND MAINT TRANS & DIST	92,500.00	84,500.00	41,923.59	34,492.18	108,851.18
210-15-630-09	REPAIRS AND MAINTENANCE PLANT	100,800.00	33,547.00	9,719.62	8,214.50	48,190.09
210-15-640-00	SALARIES AND WAGES	42,500.00	41,000.00	20,583.00	30,849.45	29,419.16
210-15-640-01	PAYROLL TAX	3,260.00	3,200.00	1,560.63	2,352.13	2,184.35
210-15-640-02	EMPLOYEE BENEFIT INSURANCE	9,000.00	6,500.00	2,038.71	2,949.25	3,720.19
210-15-640-03	PENSION MATCHING	12,000.00	12,000.00	3,424.68	5,509.67	6,453.81
210-15-640-06	UNEMPLOYMENT TAX	75.00	75.00	28.74	43.24	25.35
210-15-640-99	OPEB EXPENSE	3,000.00	3,500.00	0.00	1,192.77	-7,464.81
210-15-680-07	ELECTRIC TRANS & DIST	220,000.00	196,000.00	176,343.24	154,666.37	124,534.28
210-15-680-08	ELECTRIC SUPPLY	177,000.00	171,000.00	155,180.95	139,451.81	126,972.72
210-15-680-09	ELECTRIC WTP	240,000.00	231,000.00	210,216.52	189,743.54	172,465.16
210-15-681-07	CITY UTILITIES TRAN AND DIST	700.00	1,000.00	399.10	471.29	487.10
210-15-681-08	CITY UTILITIES SUPPLY	11,700.00	12,430.00	10,278.02	9,272.19	0.00
210-15-681-09	CITY UTILITIES WTP	4,800.00	6,000.00	4,387.77	4,001.11	3,262.83
210-15-700-00	LEASE INTEREST	5,139.00	7,200.00	0.00	0.00	0.00
210-15-705-00	INT ON CUSTOMER DEPOSIT	5,500.00	5,500.00	0.00	3,764.99	0.00

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
210-15-715-00	DEPRECIATION	622,120.00	617,000.00	435,726.60	522,871.96	527,743.91
210-15-850-00	WATER LINE BEAR MTN	2,350,000.00	2,350,000.00	43,034.88	0.00	0.00
210-15-860-01	WTP UPGRADES/LEAD LINE	0.00	639,626.00	318,802.36	0.00	52,146.40
210-15-910-00	TRANS TO SEWER	0.00	0.00	0.00	211,000.00	0.00
210-15-910-15	TRANS FUND 217 SERIES 2012	0.00	0.00	0.00	0.00	12,033.58
210-15-910-16	TRANS FUND 336 SERIES 2017 METERS	65,842.00	63,974.00	63,974.00	65,750.00	67,526.00
210-15-910-33	TRANS FUND 335 MARIONS BR WATER SEWER	97,432.00	108,160.00	93,968.00	108,013.00	107,839.00
	TOTAL EXPENSES	**6,159,264.00**	**6,671,870.00**	**3,382,406.52**	**3,413,909.59**	**3,193,611.13**
	NET EXCESS (DEFICIT)	**58.00**	**226.00**	**-392,650.86**	**185,915.10**	**-87,289.06**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
		FUND 220 GARBAGE				
	REVENUES					
220-10-400-22	RECYCLING GRANT REVENUE	0.00	0.00	0.00	114,800.00	0.00
220-10-400-23	REVENUE	0.00	0.00	333.00	1,123.15	734.73
220-10-405-01	RESIDENTAL TRASH	215,000.00	210,000.00	182,121.55	217,254.94	213,063.73
220-10-405-02	COMMERICAL CITY	668,000.00	630,000.00	561,244.89	656,778.93	634,955.10
220-10-405-04	PUBLIC AUTHORITY CITY	170,000.00	170,000.00	145,106.00	173,258.20	172,638.20
220-10-405-05	GARBAGE CAN RENTAL	12,000.00	10,000.00	10,461.00	12,180.00	10,080.00
220-10-405-06	MULTIPLE FAMILY CITY RESIDENTIAL	70,000.00	80,000.00	60,920.00	78,853.00	87,690.00
220-10-405-12	MULTIPLE FAMILY CITY COMMERCIAL	1,200.00	1,300.00	1,400.00	1,550.00	1,700.00
220-10-410-08	EQUIPMENT TRASH DUMPSTER	0.00	3,000.00	195.00	1,778.00	4,748.00
220-10-450-00	PENALTY	5,000.00	7,000.00	4,102.28	8,632.70	11,492.91
220-10-451-00	SPECIAL REVENUE	690,000.00	680,000.00	569,376.02	672,603.38	749,749.03
220-10-475-01	INTEREST	30,000.00	50,000.00	28,009.31	56,502.01	90,694.04
220-10-482-01	GAIN/LOSS DISPOSITION	0.00	0.00	0.00	-22,841.31	0.00
220-10-483-00	GARBAGE UNEARNED REVENUE	0.00	0.00	7,518.86	-13,943.30	-19,415.79
220-10-498-00	RESERVES	516,340.00	446,500.00	0.00	0.00	0.00
	TOTAL REVENUES	**2,377,540.00**	**2,287,800.00**	**1,570,787.91**	**1,958,529.70**	**1,958,129.95**
220-15-000-00	**EXPENSES**					
220-15-510-00	FUEL	270,000.00	231,500.00	191,496.27	208,734.44	243,582.41
220-15-530-00	BANK FEES	12,000.00	11,000.00	8,800.68	6,422.51	5,069.61
220-15-545-00	PROV FOR BAD DEBT	35,000.00	30,000.00	0.00	42,294.00	59,313.00
220-15-570-00	FREIGHT/POSTAGE	6,000.00	8,600.00	7,930.86	4,866.39	4,311.61
220-15-580-01	VEHICLE INSURANCE	85,000.00	72,900.00	66,477.58	56,422.10	44,333.63
220-15-580-02	INSURANCE	9,600.00	8,400.00	7,586.60	15,842.08	7,366.65
220-15-580-03	WORKERS COMP	200.00	150.00	121.60	141.90	116.16
220-15-600-00	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
220-15-610-05	PROF SERVICE OTHER	200.00	15,000.00	11,742.15	0.00	110.00
220-15-610-08	UT MONTHLY BILLING	0.00	1,600.00	0.00	1,461.59	1,137.40
220-15-610-99	UMG...SERVICES	110,000.00	120,000.00	82,084.05	105,722.60	168,102.77
220-15-611-00	PUBLIC WORKS GARBAGE	910,857.00	872,469.00	799,758.74	831,710.28	789,848.28
220-15-620-04	EQUIPMENT RENTAL	0.00	0.00	0.00	11,000.00	0.00
220-15-625-03	PURCHASE SOFTWARE	0.00	0.00	0.00	0.00	0.00
220-15-630-00	REPAIRS AND MAINTENANCE	60,000.00	10,000.00	1,217.82	0.00	150.00
220-15-635-01	TIPPING FEES/DISPOSAL	415,000.00	412,000.00	325,851.55	399,424.10	397,708.26
220-15-640-00	SALARIES AND WAGES	40,000.00	35,200.00	19,952.95	29,942.97	28,394.65
220-15-640-01	PAYROLL TAX	3,060.00	3,200.00	1,512.89	2,283.04	2,108.31
220-15-640-02	EMPLOYER BENEFIT INSURANCE	9,000.00	6,500.00	1,976.26	2,862.60	3,588.63
220-15-640-03	PENSION MATCH	12,000.00	12,000.00	3,319.84	5,347.76	6,229.81
220-15-640-06	UNEMPLOYMENT TAX	55.00	50.00	27.86	41.97	24.45
220-15-640-99	OPEB EXPENSE	2,500.00	3,000.00	0.00	3,161.52	-6,800.69
220-15-660-00	TELEPHONE	8,500.00	8,280.00	7,445.81	7,865.13	7,200.65
220-15-680-00	ELECTRIC	12,000.00	11,500.00	10,438.61	10,998.99	9,809.67
220-15-680-01	CITY UTILITIES	8,000.00	10,500.00	4,731.33	9,947.49	6,705.59
220-15-700-00	INTEREST	6,000.00	8,900.00	8,188.85	12,087.67	7,643.45
220-15-715-00	DEPRECIATION	292,500.00	315,000.00	197,807.10	237,368.49	220,593.43
220-15-830-00	SMALL EQUIPMENT PURCHASE	70,000.00	80,000.00	25,260.62	39,173.46	70,901.54
	TOTAL EXPENSES	**2,377,472.00**	**2,287,749.00**	**1,783,730.02**	**2,045,123.08**	**2,077,549.27**
	NET EXCESS (DEFICIT)	**68.00**	**51.00**	**-212,942.11**	**-86,593.38**	**-119,419.32**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
		FUND 310 INSIDE SEWER				
	REVENUES					
310-10-401-01	FEDERAL GRANT	0.00	0.00	0.00	190,288.59	439,258.28
310-10-401-02	FEDERAL GRANT	0.00	570,285.00	325,661.67	282,616.33	16,637.00
310-10-402-02	STATE GRANT	2,350,000.00	2,350,000.00	0.00	0.00	0.00
310-10-405-01	RESIDENTIAL CITY	601,236.00	565,000.00	480,887.24	575,078.23	517,922.75
310-10-405-02	COMMERCIAL CITY	481,828.00	470,000.00	387,681.46	472,393.89	490,718.60
310-10-405-04	PUBLIC AUTHORITY CITY	644,182.00	655,000.00	515,300.24	662,127.28	525,410.06
310-10-405-06	MULTIPLE FAMILY CITY RESIDENTIAL	112,077.00	130,000.00	92,611.15	127,379.72	127,212.68
310-10-405-08	RESIDENTIAL CITY	314.00	300.00	275.30	330.36	330.36
310-10-405-09	COMMERCIAL CITY	157.00	200.00	149.76	194.71	231.03
310-10-405-12	MULTIPLE FAMILY CITY COMMERCIAL	59,705.00	55,000.00	51,340.27	59,866.95	55,065.64
310-10-440-00	TAP FEE	4,200.00	5,000.00	2,900.00	8,080.00	15,820.00
310-10-450-00	PENALTY	15,000.00	20,000.00	12,874.44	27,740.26	35,241.30
310-10-451-00	SPECIAL REVENUE	35,000.00	35,000.00	30,209.00	34,125.00	40,583.45
310-10-451-03	SPECIAL REVENUE SEWER PLANT	184,900.00	238,468.00	181,628.60	217,954.36	275,646.68
310-10-460-00	SERVICE CHARGE	500.00	500.00	480.00	650.00	1,600.00
310-10-475-01	INTEREST	18,000.00	25,000.00	17,427.14	39,164.31	52,473.50
310-10-480-00	TRANSFERS	370,000.00	130,000.00	0.00	211,000.00	0.00
310-10-482-01	GAIN-LOSS DISPOSITION	0.00	0.00	0.00	-35,080.20	-2,958,537.23
310-10-498-00	RESERVES	1,275,500.00	1,514,480.00	0.00	0.00	0.00
	TOTAL REVENUES	**6,152,599.00**	**6,764,233.00**	**2,099,426.27**	**2,873,909.79**	**-364,385.90**
310-15-000-00	**EXPENSES**					
310-15-530-00	BANK FEES	11,000.00	15,000.00	8,800.69	7,547.95	8,935.18
310-15-545-00	PROVISION FOR BAD DEBT	35,000.00	30,000.00	0.00	35,751.00	25,660.00
310-15-570-00	FREIGHT/POSTAGE	6,000.00	9,100.00	8,814.30	4,866.38	4,311.63
310-15-580-01	INS VEHICLE	5,400.00	4,800.00	4,235.00	4,791.32	4,543.88
310-15-580-02	INSURANCE	73,500.00	63,700.00	57,827.30	58,944.27	38,310.80
310-15-580-03	WORKERS COMP	160.00	150.00	120.10	138.38	114.07
310-15-610-05	PROFESSIONAL SERVICES	4,000.00	11,500.00	11,489.88	2,602.07	4,077.54
310-15-610-08	UT MONTHLY BILLING/PROFESSIONAL SERVICES	0.00	100.00	0.00	1,461.60	1,137.42
310-15-610-99	UMG...SERVICES	125,000.00	130,000.00	106,976.28	110,701.14	130,067.12
310-15-611-00	PUBLIC WORKS SEWER	527,539.00	491,940.00	450,940.27	472,904.52	445,776.96
310-15-625-03	PURCHASE SOFTWARE	2,600.00	2,600.00	2,585.92	2,585.92	716.63
310-15-630-00	REPAIRS AND MAINTENANCE	318,000.00	290,000.00	117,390.00	84,221.53	196,313.32
310-15-630-09	REPAIRS AND MAINTENANCE PLANT	88,100.00	120,256.00	107,639.85	26,213.90	17,877.12
310-15-635-01	DISPOSAL/SEWAGE FR TANKS	0.00	0.00	0.00	0.00	0.00
310-15-640-00	SALARIES AND WAGES	40,000.00	31,500.00	19,524.27	29,270.43	27,909.58
310-15-640-01	PAYROLL TAX	3,060.00	3,100.00	1,480.37	2,231.77	2,072.25
310-15-640-02	EMPLOYER BENEFIT INSURANCE	9,000.00	6,100.00	1,933.80	2,798.22	3,529.27
310-15-640-03	PENSION MATCHING	12,000.00	12,000.00	3,248.51	5,227.68	6,122.64
310-15-640-06	UNEMPLOYMENT TAX	55.00	50.00	27.27	41.03	24.05
310-15-640-99	OPEB EXPENSE	2,500.00	3,500.00	0.00	1,301.70	-7,049.20
310-15-680-00	ELECTRIC	485,000.00	465,000.00	390,717.55	468,702.41	406,543.03
310-15-680-01	CITY UTILITIES	5,000.00	6,000.00	5,355.08	5,727.99	5,770.40
310-15-680-04	INTERNET	1,000.00	1,000.00	627.50	517.07	0.00
310-15-700-00	INTEREST	29,300.00	0.00	0.00	0.00	0.00
310-15-715-00	DEPRECIATION	1,212,000.00	1,237,000.00	958,694.30	1,153,981.38	1,365,064.40
310-15-850-00	SEWER LINE BEAR MTN	2,350,000.00	2,350,000.00	43,034.87	0.00	0.00
310-15-860-01	SEWER LINE CEDAR CR EXT	0.00	666,786.00	627,303.67	0.00	0.00

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
310-15-910-01	TRANS FUND 337 SEWER PLANT	474,352.00	474,238.00	438,321.00	474,514.00	474,676.00
310-15-910-13	TRANS FUND 336 SERIES 2017	308,594.00	311,619.00	269,000.00	304,344.00	306,769.00
310-15-910-90	TRANS FUND 335 MARIONS BR WATER SEWER	24,358.00	27,040.00	23,492.00	27,004.00	26,960.00
	TOTAL EXPENSES	**6,152,518.00**	**6,764,079.00**	**3,659,579.78**	**3,288,391.66**	**3,496,233.09**
	NET EXCESS (DEFICIT)	**81.00**	**154.00**	**-1,560,153.51**	**-414,481.87**	**-3,860,618.99**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
		FUND 320 OUTSIDE WATER				
	REVENUES					
320-10-406-01	RESIDENTIAL COUNTY	508,013.00	511,000.00	408,379.86	516,280.14	512,297.09
320-10-406-02	COMMERCIAL COUNTY	226,250.00	240,000.00	183,753.52	240,756.54	251,083.05
320-10-406-04	PUBLIC AUTHORITY COUNTY	10,475.00	15,000.00	9,442.53	16,704.45	11,219.60
320-10-406-06	MULTIPLE FAMILY COUNTY RESIDEN	6,285.00	7,000.00	5,474.50	6,927.30	8,991.50
320-10-406-08	RESIDENTIAL COUNTY	188,541.00	175,000.00	153,073.44	175,837.18	180,865.16
320-10-406-09	COMMERCIAL COUNTY	8,903.00	9,500.00	7,461.58	9,328.88	9,011.54
320-10-406-10	PUBLIC AUTHORITY COUNTY	1,571.00	1,500.00	1,219.68	1,564.63	2,285.93
320-10-440-00	TAP FEE	4,000.00	1,500.00	8,170.00	4,795.00	5,220.00
320-10-450-00	PENALTY	0.00	0.00	0.00	0.00	0.00
320-10-475-01	INTEREST	45,000.00	55,000.00	38,042.02	66,438.98	64,598.70
320-10-498-00	RESERVES	116,250.00	53,400.00	0.00	0.00	0.00
	TOTAL REVENUES	**1,115,288.00**	**1,068,900.00**	**815,017.13**	**1,038,633.10**	**1,045,572.57**
320-15-000-00	**EXPENSES**					
320-15-530-00	BANK FEES	12,000.00	10,000.00	8,800.70	7,348.50	4,947.91
320-15-545-00	PROVISION FOR BAD DEBT	25,000.00	25,000.00	0.00	19,893.00	26,384.00
320-15-560-00	DUES	1,000.00	1,000.00	1,000.00	1,000.00	950.00
320-15-570-00	FREIGHT/POSTAGE	6,000.00	5,600.00	4,196.33	4,866.38	4,311.61
320-15-580-03	WORKERS COMP	150.00	100.00	60.80	68.97	57.09
320-15-580-07	INSURANCE GL TRAN AND DIST	7,600.00	6,650.00	6,011.80	6,112.70	15,503.40
320-15-580-08	INSURANCE GL SUPPLY	450.00	460.00	338.10	398.09	121.77
320-15-580-09	INSURANCE GL WTP	2,400.00	2,100.00	1,883.60	2,187.22	735.79
320-15-581-07	INSURANCE VEHICLE TRAN & DIST	2,400.00	2,300.00	2,083.00	2,301.31	2,255.55
320-15-581-09	INSURANCE VEHICLE-WTP	150.00	150.00	98.20	130.46	105.38
320-15-610-05	PROF SERVICE OTHER	5,000.00	6,800.00	5,869.78	621.65	915.71
320-15-610-07	UMG SERVICES R&M TRAN AND DIST	30,000.00	31,850.00	31,009.51	18,232.06	9,887.18
320-15-610-08	BILLING PROF SERVICE	0.00	200.00	0.00	1,461.59	1,137.43
320-15-610-09	UMG SERVICES R&M WTP	3,500.00	5,000.00	3,373.04	1,941.23	4,787.45
320-15-611-07	CONTRACTUAL SERVICES UMG TRANS AND DIST	514,984.00	493,280.00	452,168.53	470,233.32	446,565.36
320-15-611-09	CONTRACTUAL SERVICES UMG WTP	79,862.00	77,555.00	71,087.72	87,581.52	69,283.08
320-15-620-01	RENT-EASEMENTS	0.00	500.00	0.00	0.00	201.58
320-15-625-03	PURCHASE SOFTWARE	500.00	500.00	353.92	741.02	116.63
320-15-626-00	WATER PLANT COST	25,131.00	25,161.00	19,846.70	23,816.01	20,058.10
320-15-630-07	REPAIRS AND MAINT TRANS & DIST	30,000.00	30,000.00	20,924.72	0.00	0.00
320-15-630-09	REPAIRS AND MAINTENANCE PLANT	10,300.00	3,455.00	1,405.50	1,021.50	3,675.87
320-15-640-00	SALARIES AND WAGES	19,000.00	16,250.00	9,658.23	14,649.84	13,968.59
320-15-640-01	PAYROLL TAX	1,450.00	1,600.00	732.30	1,117.01	1,037.13
320-15-640-02	EMPLOYER BENEFIT INSURANCE	6,000.00	3,000.00	956.62	1,400.57	1,767.59
320-15-640-03	PENSION MATCHING	6,500.00	6,500.00	1,606.97	2,616.42	3,063.90
320-15-640-06	UNEMPLOYMENT TAX	50.00	50.00	13.49	20.53	12.04
320-15-640-99	OPEB EXPENSE	1,200.00	1,500.00	0.00	-93.32	-3,655.01
320-15-680-07	ELECTRIC TRANS & DIST	62,000.00	60,000.00	49,791.88	52,417.04	46,575.43
320-15-680-08	ELECTRIC SUPPLY	19,000.00	18,600.00	15,968.15	17,341.29	13,045.95
320-15-680-09	ELECTRIC WTP	25,000.00	25,000.00	21,631.36	23,595.24	17,675.23
320-15-681-08	CITY UTILITIES SUPPLY	1,300.00	1,240.00	1,057.58	1,135.96	0.00
320-15-681-09	CITY UTILITIES WTP	500.00	500.00	451.47	494.47	346.78
320-15-705-00	INT ON CUSTOMER DEPOSIT	1,500.00	1,500.00	0.00	-2,316.79	0.00
320-15-715-00	DEPRECIATION	131,000.00	121,200.00	61,740.30	74,088.32	72,103.45

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
320-15-910-13	TRANS FUND 217 SERIES 2012B	23,332.00	23,877.00	23,877.00	23,893.00	23,623.00
320-15-910-14	TRANS FUND 334 COMBINED WATER SEWER	37,844.00	37,857.00	34,612.00	23,100.00	37,844.00
320-15-910-16	TRANS FUND 336 SERIES 2017 METERS	23,134.00	22,478.00	22,478.00	23,102.00	23,726.00
	TOTAL EXPENSES	**1,115,237.00**	**1,068,813.00**	**875,087.30**	**906,518.11**	**863,134.97**
	NET EXCESS (DEFICIT)	**51.00**	**87.00**	**-60,070.17**	**132,114.99**	**182,437.60**

CITY OF PIKEVILLE PROPOSED BUDGET 2026

Account Number	Account Description	Requested 2027	2026 Approp	2026 Actual	2025 Actual	2024 Actual
		FUND 330 OUTSIDE SEWER				
	REVENUES					
330-10-401-01	FEDERAL GRANT	0.00	0.00	325,823.38	50,875.21	119,493.30
330-10-402-01	STATE GRANT	0.00	0.00	52,131.74	0.00	0.00
330-10-406-01	RESIDENTIAL COUNTY	405,363.00	372,000.00	326,519.31	408,157.43	390,084.98
330-10-406-02	COMMERCIAL COUNTY	255,578.00	240,000.00	207,261.61	233,561.71	221,326.97
330-10-406-04	PUBLIC AUTHORITY COUNTY	26,186.00	51,000.00	22,070.78	51,416.69	42,364.73
330-10-406-06	MULTIPLE FAMILY COUNTY RESIDENTIAL	4,714.00	3,600.00	4,160.96	4,604.45	7,525.28
330-10-406-08	RESIDENTIAL COUNTY	107,887.00	108,000.00	88,164.43	108,935.89	102,510.04
330-10-406-09	COMMERCIAL COUNTY	18,854.00	18,000.00	15,423.48	18,671.35	21,231.03
330-10-406-10	RESIDENTIAL COUNTY	60,752.00	55,000.00	50,296.82	57,863.04	57,470.61
330-10-406-11	COMMERCIAL COUNTY	17,807.00	27,000.00	16,450.03	29,103.30	36,229.84
330-10-440-00	TAP FEE	2,000.00	5,000.00	12,570.00	7,370.00	8,700.00
330-10-450-00	PENALTY	0.00	0.00	-1.54	0.00	0.00
330-10-475-01	INTEREST	7,000.00	10,000.00	7,281.57	13,875.11	15,704.87
330-10-480-00	TRANSFERS	0.00	0.00	0.00	0.00	0.00
330-10-482-01	GAIN-LOSS DISPOSITION	0.00	0.00	0.00	-650.93	0.00
330-10-498-00	RESERVES	500,450.00	471,610.00	0.00	0.00	0.00
	TOTAL REVENUES	**1,406,591.00**	**1,361,210.00**	**1,128,152.57**	**983,783.25**	**1,022,641.65**
330-15-000-00	**EXPENSES**					
330-15-530-00	BANK FEES	12,000.00	13,000.00	8,800.70	7,219.75	4,327.16
330-15-545-00	PROVISION FOR BAD DEBT	33,000.00	30,000.00	0.00	33,197.00	34,291.00
330-15-570-00	FREIGHT/POSTAGE	6,000.00	5,600.00	3,192.42	4,865.96	4,311.58
330-15-580-01	INS VEHICLE	2,000.00	1,230.00	1,113.70	1,206.48	1,132.78
330-15-580-02	INS GENERAL LIABILITY	21,500.00	18,730.00	17,023.00	16,623.53	24,028.62
330-15-580-03	WORKERS COMP	150.00	100.00	48.30	54.34	44.77
330-15-610-05	PROF SERVICE OTHER	2,000.00	4,400.00	4,372.73	617.93	1,017.46
330-15-610-08	BILLING PROF SERVICE MB	3,700.00	3,700.00	3,029.00	3,977.08	3,730.81
330-15-610-99	UMG...SERVICES	40,000.00	49,905.00	48,213.67	29,898.20	26,174.54
330-15-611-00	PUBLIC WORKS SEWER	243,438.00	246,544.00	225,994.23	231,074.52	222,769.08
330-15-620-00	RENT	2,550.00	2,600.00	2,310.00	2,520.00	2,520.00
330-15-625-03	PURCHASE SOFTWARE	620.00	615.00	614.08	614.08	716.63
330-15-626-00	SEWER PLANT COST	184,900.00	238,468.00	181,628.60	217,954.36	275,646.68
330-15-630-00	REPAIRS AND MAINTENANCE	228,000.00	141,000.00	119,695.04	110,859.75	166,132.91
330-15-630-09	REPAIRS AND MAINTENANCE PLANT	17,000.00	31,044.00	23,679.16	9,336.92	5,962.89
330-15-635-01	DISPOSAL/SEWAGE FR TANKS	0.00	0.00	0.00	0.00	0.00
330-15-640-00	SALARIES AND WAGES	15,000.00	11,900.00	7,430.37	11,277.35	10,672.31
330-15-640-01	PAYROLL TAX	1,150.00	1,300.00	563.39	859.87	792.41
330-15-640-02	EMPLOYER BENEFIT INSURANCE	4,000.00	3,500.00	735.97	1,078.12	1,349.54
330-15-640-03	PENSION MATCH	4,500.00	4,500.00	1,236.30	2,014.10	2,341.24
330-15-640-06	UNEMPLOYMENT TAX	50.00	20.00	10.38	15.81	9.20
330-15-640-99	OPEB EXPENSE	1,000.00	1,500.00	0.00	351.16	-2,791.88
330-15-680-00	ELECTRIC	136,500.00	113,000.00	108,257.51	113,824.48	107,982.24
330-15-680-01	CITY UTILITIES	1,000.00	1,200.00	901.92	971.92	1,207.84
330-15-680-04	INTERNET	500.00	490.00	241.17	175.83	0.00
330-15-700-00	INTEREST	5,900.00	1,500.00	0.00	0.00	0.00
330-15-705-00	INT ON CUSTOMER DEPOSIT	500.00	500.00	0.00	95.33	0.00
330-15-715-00	DEPRECIATION	299,260.00	294,000.00	234,251.50	281,101.85	274,393.10
330-15-910-90	TRANS FUND 218 MARIONS BRANCH SEWER	58,796.00	58,538.00	39,430.00	37,000.00	58,478.00
330-15-910-91	TRANS FUND 217 SERIES 2012B	43,655.00	44,343.00	44,343.00	45,561.00	41,906.00
330-15-910-95	TRANS FUND 334 COMBINED WATER SEWER	37,844.00	37,857.00	34,612.00	23,100.00	37,844.00
	TOTAL EXPENSES	**1,406,513.00**	**1,361,084.00**	**1,111,728.14**	**1,187,446.72**	**1,306,990.91**
	NET EXCESS (DEFICIT)	**78.00**	**126.00**	**16,424.43**	**-203,663.47**	**-284,349.26**