

1. **Capital Budget**
2. **Operating Budget**
3. **Debt Service**

Operating

4. **Personnel**
5. **Materials**
6. **Travel**
7. **Printing**
8. **Telephone**
9. **Postage**
10. **Repairs**

11. **Utilities**
12. **Insurance**
13. **Legal**
14. **Professional Fees**
15. **Interest**
16. **Depreciation**

17. **Contingency**
18. **Reserve**
19. **Unassigned**
20. **Other**

21. **Operating Budget**
22. **Capital Budget**
23. **Debt Service**

Capital Budget

24. **Construction**
25. **Equipment**
26. **Land**

27. **Debt Service**
28. **Reserve**
29. **Unassigned**
30. **Other**

31. **Operating Budget**
32. **Capital Budget**
33. **Debt Service**

2025-2026 Budget