CITY OF
OAK GROVE
MISSOURI

BUDGET FY2026

JAN 1-DEC 31, 2026

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Oak Grove, MO 64075
cityofoakgrove.com

CITY OF
OAK GROVE
MISSOURI

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November 17, 2025

Mayor Webb and Board,

I am pleased to present the City of Oak Grove's Proposed Budget for 2026 for your review and feedback. This financial plan reflects the City's ongoing dedication to delivering high-quality services while preserving long-term fiscal stability. The 2026 Budget upholds responsible financial practices and strategically invests in the infrastructure, programs, and services that support a healthy, resilient, and growing community.

The City manages its finances using a modified cash basis across seven designated funds, covering both governmental and enterprise operations. Under this method, revenues are recorded when they are received and expenditures are recognized when payments are made. Governmental activities such as public safety, public works, parks and recreation, and general administration are funded primarily through sales taxes, property taxes, and various fees. Enterprise activities include the City's water and wastewater systems, which are supported by user fees.

The 2026 Budget incorporates a 2% (COLA) cost-of-living adjustment as well as annual performance-based step increases. A summary of the budget by fund is provided below.

General Fund:

The General Fund serves as the City's primary operating fund, covering all governmental activities not assigned to another specific fund. Sales tax revenues for 2025 are expected to finish approximately 1.5% below 2024 levels, creating modest downward pressure on General Fund resources going into FY 2026. Despite this challenge, the proposed budget reduces the overall reliance on existing fund balance.

Revenues for 2026 are estimated at $6,164,813, representing roughly a 2% increase compared to projected 2025 revenues. This growth is largely attributable to continued population increases and rising assessed property values.

Expenditures for 2026 are projected at $6,251,795, which is about a 1% increase over anticipated 2025 spending.

Overall, the budget proposes the use of $86,982 in fund balance, resulting in a projected remaining fund balance of 56%.

Transportation Fund:

The Transportation Fund accounts for revenues generated by a ½ cent sales tax. The fund is utilized for street repair, personnel costs, signage, right-of-way maintenance, and equipment upkeep.

In 2026, the overall revenues are budgeted to remain flat year-over-year at $817,104. The 2026 expenses are budgeted at $832,190 or a 2% decrease under the 2025 projected expenses.

The proposed budget includes the following one-time expenses:

- $150,000 for the Street Preservation Program

The proposed budget includes utilization of $15,086 in fund balance with a remaining fund balance of 53%.

Street Improvement Use Tax Fund:

The Street Improvement Fund captures revenue from the City's Use Tax and supports ongoing street maintenance and repair efforts. For 2026, revenues are projected at $732,500, an increase of roughly 9% compared to 2025 estimates. This uptick reflects both a timing adjustment following a lower than normal payment in 2025 and continued growth in Use Tax collections driven by shifting consumer purchasing patterns and population increases.

Expenditures for 2026 are budgeted at $750,000, requiring the use of $17,500 in fund balance and leaving a remaining balance of 24%. All planned spending in this fund is allocated to the City's 2026 Street Preservation Program.

Planned 2026 expenses include:

- $750,000 for the Street Preservation Program

Debt Service Fund:

The Debt Service Fund is used to collect and manage the revenues dedicated to repaying the City's General Obligation Bonds, which were issued to support major capital improvement projects. This fund receives its funding primarily through property tax collections, supplemented by a transfer from the General Fund.

For 2026, revenues are estimated at $641,050, reflecting a 3% decrease from projected 2024 levels, largely due to a reduction in the General Fund transfer. Expenditures for 2026 are expected to rise by roughly 3%, totaling $687,150, as a result of scheduled increases in principal and interest payments.

Capital Improvement Fund:

The City of Oak Grove imposes a ¼ cent sales tax for the Capital Improvement Fund. Projected revenues for 2026 are $400,000 while expenditures are budgeted at $411,000 with a remaining fund balance of 118%. The following items are budgeted:

CAPITAL OUTLAY REQUEST					
				Funding Sources	
Department	Item	Summary/Justification	Total Cost	Capital Fund	Other Funding Sources
Parks	Shade Structures	Provide shade around playgrounds	85,000	85,000	-
Parks	Sidewalks adjacent to Parks	Sidewalk adjacent to Park Property (12th St and 19th St.)	75,000	75,000	-
Public Safety	Police Vehicle & Equipment	Expansion Vehicle	58,000	58,000	-
Parks	HVAC replacement at Animal Control	Replacement of complete system	55,000	55,000	-
Emergency Management	Outdoor Warning Siren	New Siren 5th Street Jakes Crossing/Rustic Heights area	43,000	43,000	-
Animal Control	Ford Ranger or equivalent	Replace aging 18 year old Ford Ranger	35,000	35,000	-
Parks	Farmers Market design work	Engineered plan with topography for grade work	30,000	30,000	-
Public Safety	Portable/Handheld Radios	Rotation/Replacement Handheld Radio	18,000	18,000	-
Parks	Pool Loungers	Replace 24 Pool Loungers	12,000	12,000	-
Public Works	Asphalt Overlay	Annual Asphalt Overlay Program	900,000	-	900,000
Public Works	I&I Improvement Projects	Various system improvements to reduce I&I - System and Neighborhood	500,000	-	500,000
		Total	**1,811,000**	**411,000**	**1,400,000**

Water Utility Fund:

The Water Fund captures all revenues and expenses associated with water service charges and usage fees. These revenues support the full operation and maintenance of the City's Water Utility, which provides service to approximately 3,550 customer accounts. Oak Grove purchases its water wholesale from the City of Independence and is responsible for operating and maintaining its distribution system, including two water towers, booster stations, and the underground water infrastructure.

Total revenues for 2026 are budgeted at $2,199,450 remaining essentially flat compared to the prior year's budget. However, because 2025 revenues include significant one-time connection fees from major developments, the 2026 budgeted revenue reflects an estimated 8% decrease compared to projected 2025 revenues.

Expenditures for 2026 are budgeted at $2,186,250 representing about an 8% increase over anticipated 2025 spending.

One-time expenditure included in the 2026 budget:

- $55,000 for repainting a water tower

Following the completion of the Water Master Plan, a mid-year budget amendment is anticipated to update the Water Fund. This amendment will incorporate adjustments related to debt issuance, proceeds, capital costs, and revenue projections.

Wastewater Utility Fund:

The Wastewater Fund records all revenues and expenses associated with sewer service and usage charges. These revenues support the full operation and maintenance of the City's Sewer Utility. Oak Grove treats all wastewater at its municipal Wastewater Treatment Facility.

For 2026, total revenues are budgeted at $2,212,000, which is level with the prior year's adopted budget. Because 2025 revenues include substantial one-time connection fees related to large developments, the 2026 revenue estimate reflects an approximate 12% decrease compared to projected 2025 collections.

Expenditures for 2026 are budgeted at $2,235,450, representing an estimated 3% increase over projected 2025 spending.

Key expenditures included in the 2026 budget:

- $500,000 for Inflow and Infiltration (I&I) Reduction efforts, including cured-in-place pipe lining and manhole rehabilitation

Summary and Acknowledgements:

The 2026 Budget represents one of the most significant policy decisions made each year by the Board of Alderwomen. It embodies the shared commitment of the Mayor, Board, and City staff to delivering exceptional public services, maintaining high-quality community amenities, ensuring long-term financial stability, and making strategic investments that support Oak Grove's future.

For 2026, total revenues are projected at $13,166,918, with overall expenditures budgeted at $13,353,835.

I would like to express my appreciation to the entire staff for their work throughout the budget development process and for their continued professionalism, dedication, and service to the City of Oak Grove every day.

Sincerely,

Matthew Randall
City Administrator

CITY OF OAK GROVE

ANNUAL BUDGET
JAN – DEC 2026

TOTAL BUDGET

ALL FUNDS

ALL FUNDS REVENUE AND EXPENDITURE SUMMARY

CITY OF OAK GROVE	2023 ACTUAL	2024 ACTUAL	2025 PROJECTED	2025 BUDGET	2026 BUDGET
REVENUES					
General Fund	5,579,200	5,891,021	6,052,152	6,140,431	6,164,813
Transportation Fund	766,967	834,572	812,534	835,000	817,104
Water Fund	2,026,408	2,221,941	2,381,040	2,217,500	2,199,450
Sewer Fund	2,018,192	2,213,773	2,521,078	2,222,660	2,212,000
General Obligation Debt	679,186	593,022	657,493	665,650	641,050
Capital Improvement Fund	393,566	447,362	410,679	410,000	400,000
Street Improvement Fund	300,794	708,824	674,000	750,000	732,500
Storm Water Fund	846	790	0	0	0
TOTAL REVENUES	**11,765,160**	**12,911,305**	**13,508,975**	**13,241,241**	**13,166,917**
EXPENDITURES					
General Fund	5,871,112	5,915,648	6,219,203	6,293,470	6,251,795
Transportation Fund	934,281	883,215	815,990	847,075	832,190
Water Fund	2,027,342	2,035,268	2,028,654	2,217,500	2,186,250
Sewer Fund	1,908,282	2,023,309	2,178,745	2,222,660	2,235,450
General Obligation Debt	642,318	654,618	664,675	665,650	687,150
Capital Improvement Fund	469,956	659,008	395,000	410,000	411,000
Street Improvement Fund	50,000	630,524	800,000	800,000	750,000
Storm Water Fund	4,927	36,232	0	0	0
TOTAL EXPENDITURES	**11,908,219**	**12,837,823**	**13,102,267**	**13,456,355**	**13,353,835**

GENERAL

FUND

REVENUE AND EXPENDITURE SUMMARY

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 PROJECTED	2025 BUDGET	2026 BUDGET
REVENUES					
Sales tax	2,668,666	2,721,212	2,680,394	2,779,000	2,734,001
Property tax	824,075	875,745	868,181	882,556	968,707
Franchise Tax/Fee	646,474	614,191	655,900	667,500	680,500
State and Federal	636,774	714,436	822,247	841,000	846,000
Misc	461,424	583,077	535,976	542,175	525,650
License, fees, and permits	250,263	276,785	376,655	327,950	295,405
Fines and Forfeitures	91,525	105,576	112,800	100,250	114,550
TOTAL REVENUES	**5,579,200**	**5,891,021**	**6,052,152**	**6,140,431**	**6,164,813**
EXPENDITURES					
Mayor & Board of Aldermen	16,618	12,819	11,344	17,675	16,170
City Administration	957,672	876,781	504,078	499,945	528,150
Building & Zoning	256,089	298,789	374,700	340,475	342,275
Municipal Court	186,186	194,101	207,635	210,450	219,350
Public Safety	2,116,995	2,343,574	2,916,622	2,916,700	2,891,100
Emergency Management	54,215	60,142	71,800	72,325	73,700
Parks and Recreation	1,097,936	1,275,053	1,209,195	1,246,050	1,245,050
Pool	377,238	226,795	235,574	284,750	274,500
Senior Services	81,364	68,984	78,225	89,800	90,200
Interfund Transfer	250,000	75,000	125,000	125,000	75,000
2016 COP Fund	476,800	483,612	485,030	490,300	496,300
TOTAL EXPENDITURES	**5,871,112**	**5,915,648**	**6,219,203**	**6,293,470**	**6,251,795**
REVENUES over (under) Expenditures	(291,912)	(24,627)	(167,051)	(153,039)	(86,982)
Fund Balance at beginning of year	4,063,986	3,772,074	3,747,448	3,773,530	3,580,396
FUND BALANCE - ENDING	**3,772,074**	**3,747,447**	**3,580,396**	**3,620,491**	**3,493,414**
RESTRICTED FUNDS	658,720	666,761	663,403	660,458	658,518
AVAILABLE FUND BALANCE	**3,113,354**	**3,080,686**	**2,916,993**	**2,960,033**	**2,834,896**

General Fund Revenue Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Sales Tax						
10-001-47010	SALES TAX	792,687.92	808,739.32	796,608.23	825,000.00	812,540.00
10-001-47012	REDIRECTED SALES TAX	752,853.58	765,008.79	753,533.66	785,000.00	768,604.00
10-001-47015	PARK SALES TAX	376,426.40	382,504.08	376,766.52	392,000.00	384,302.00
10-001-47016	2016 1/2 CENT SALES TAX	746,697.61	764,959.57	753,485.18	777,000.00	768,555.00
	Total Sales Tax	**2,668,665.51**	**2,721,211.76**	**2,680,393.58**	**2,779,000.00**	**2,734,001.00**
Property Taxes						
10-001-42010	REAL ESTATE	619,782.41	684,006.38	680,000.00	680,000.00	777,100.00
10-001-42011	PILOT - PAYMENT IN LIEU OF TAX	10,502.00	7,064.00	8,406.00	8,406.00	9,607.00
10-001-42020	PERSONAL PROPERTY TAX	119,035.49	107,128.61	106,000.00	116,000.00	108,500.00
10-001-42030	M & M REPLACEMENT	26,409.54	25,408.13	23,232.00	27,000.00	23,000.00
10-001-42040	RAILROAD & UTILITY	24,178.30	21,611.82	25,540.00	26,000.00	25,500.00
10-001-42050	FINANCIAL INSTITUTION	111.96	43.45	2.76	150.00	-
10-001-42060	PRIOR & PENALTIES	24,055.38	30,482.20	25,000.00	25,000.00	25,000.00
	Total Property Taxes	**824,075.08**	**875,744.59**	**868,180.76**	**882,556.00**	**968,707.00**
Franchise Tax/Fee						
10-001-43010	CABLE TV	59,435.15	54,483.98	48,800.00	50,000.00	42,500.00
10-001-43012	GAS COMPANY	136,474.00	133,929.68	122,600.00	135,000.00	135,000.00
10-001-43014	ELECTRIC COMPANY	405,685.84	385,110.84	445,000.00	440,000.00	465,000.00
10-001-43016	TELEPHONE COMPANY	44,878.67	40,666.02	39,500.00	42,500.00	38,000.00
	Total Franchise Tax/Fee	**646,473.66**	**614,190.52**	**655,900.00**	**667,500.00**	**680,500.00**
State and Federal						
10-001-47020	GASOLINE TAX	290,759.74	313,101.67	350,000.00	355,000.00	385,000.00
10-001-47023	VEHICLE SALES TAX & FEES	125,575.53	125,361.62	127,000.00	120,000.00	128,000.00
10-001-47034	WORKERS COMP REIMB	1,565.88	-	-	-	-
10-001-47035	BULLET PROOF VEST GRANT	-	3,598.00	-	-	-
10-001-47036	DWI GRANT MODOT CFDA 20.607	492.10	-	-	-	-
10-001-47039	HMV GRANT MODOT CFDA 20.600	9,429.17	574.54	1,746.58	-	-
10-001-47040	MISCELLANEOUS GRANTS	258.56	20,000.00	50,000.00	50,000.00	-
10-001-47045	D.A.R.E. GRANT REVENUE	43,439.29	102,062.17	75,000.00	75,000.00	75,000.00
10-001-47050	LAW ENFORCEMENT BLOCK GRANT	1,548.00	-	7,500.00	-	-
10-001-47055	DRUG TASK FORCE REIMB	113,670.40	109,699.61	135,000.00	123,000.00	140,000.00
10-001-47056	SCHOOL RESOURCE OFFICER REIMB	9,500.00	9,500.00	45,000.00	87,000.00	87,000.00
10-001-47060	SEMA EMPG	22,550.80	16,149.93	16,500.00	16,500.00	16,500.00
10-001-47062	SNI-VALLEY EMO REIMBURSEMENT	17,985.00	14,388.00	14,500.00	14,500.00	14,500.00
	Total State and Federal Revenues	**636,774.47**	**714,435.54**	**822,246.58**	**841,000.00**	**846,000.00**
Special and Misc.						
10-001-46010	INVESTMENT INCOME	68,422.84	102,297.97	100,000.00	75,000.00	85,000.00
10-001-46011	COP INVESTMENT INCOME	1,052.95	13,854.42	968.54	10,125.00	750.00
10-001-46015	SAFETY PROGRAM INCOME	-	1,095.16	2,283.09	900.00	900.00
10-001-46030	MISCELLANEOUS INCOME	9,033.96	6,298.55	8,500.00	8,000.00	6,500.00
10-001-46031	INTERFUND TRANSFER	-	-	-	-	-
10-001-46032	VENDING MACHINE/SURPLUS PROP	(6,749.31)	3,194.87	10,850.00	7,500.00	8,500.00
10-001-46035	MAYOR'S CHRISTMAS TREE FN	8,796.00	6,123.00	10,000.00	12,000.00	10,000.00
10-001-46038	DONATIONS	-	450.00	-	-	-
10-001-46039	DONATIONS-NATIONAL NIGHT OUT	1,000.00	700.00	1,700.00	1,000.00	1,500.00
10-001-46040	DONATIONS-SHOP WITH A HERO	2,000.00	3,000.00	1,500.00	2,500.00	2,500.00
10-001-46041	DONATIONS-K-9	1,330.00	-	-	750.00	750.00
10-001-46042	DONATIONS-ANIMAL SHELTER	265.00	403.00	5.00	150.00	-
10-001-46050	POOL INCOME	154,958.00	150,469.00	164,665.00	155,000.00	165,000.00
10-001-46056	PARK CONCESSION	98,321.00	126,246.50	82,500.00	135,000.00	115,000.00
10-001-46060	FIELDHOUSE INCOME	14,780.00	15,950.00	17,000.00	16,500.00	17,000.00
10-001-46061	FIELDHOUSE EQUIPMENT	4,000.00	4,900.00	5,200.00	6,000.00	5,500.00
10-001-46062	FIELDHOUSE DEPOSIT FORFEITED	250.00	600.00	250.00	250.00	250.00
10-001-46070	PARK INCOME	16,500.00	23,275.00	12,500.00	22,000.00	12,500.00

10-001-46071	INSURANCE PROCEEDS	-	27,719.80	26,554.00	-	-
10-001-46081	SENIOR SERVICES GRANT	27,356.44	29,229.40	29,000.00	27,000.00	29,000.00
10-001-46082	SENIOR SERVICES MISC INC	2,400.00	2,400.00	-	-	-
10-001-46083	ONLINE/ CC SERVICE FEE	57,707.05	64,870.67	62,500.00	62,500.00	65,000.00
	Total Special and Misc	**461,423.93**	**583,077.34**	**535,975.63**	**542,175.00**	**525,650.00**
Licenses and Permits						
10-001-43017	TOWER LEASE - FRICK PARK	23,979.52	29,494.40	24,955.00	24,500.00	24,955.00
10-001-43020	OCCUPATION LICENSE	24,332.04	26,313.79	26,000.00	26,000.00	26,000.00
10-001-43030	VEHICLE LICENSE	24,444.57	26,114.85	26,000.00	25,000.00	26,000.00
10-001-43031	UTV REGISTRATION	1,170.00	1,920.00	600.00	1,500.00	1,750.00
10-001-43040	CIGARETTE TAX	30,246.75	26,932.04	24,000.00	27,000.00	22,000.00
10-001-43060	BUILD. PERMIT & ZONING	131,653.16	146,296.50	250,000.00	200,000.00	175,000.00
10-001-43061	ADVERTISING REIMBURSEMENT	297.00	478.50	100.00	200.00	200.00
10-001-43062	EROSION CONTROL FEE	8,300.00	6,100.00	16,500.00	9,500.00	10,000.00
10-001-43064	PW ENGINEERING FEES	-	-	-	2,500.00	-
10-001-43065	PW WARNING SIRENS	-	8,200.00	5,000.00	6,000.00	6,000.00
10-001-43067	ANIMAL LICENSE, PERMIT, ADOPT	5,839.50	4,935.00	3,500.00	5,750.00	3,500.00
	Total Licenses and Permits	**250,262.54**	**276,785.08**	**376,655.00**	**327,950.00**	**295,405.00**
Fines and Forfeitures						
10-001-44008	SPECIAL SITE ASSIGNMENT	5,175.00	14,790.00	25,000.00	14,500.00	25,000.00
10-001-44009	POLICE REPORTS	540.65	918.92	600.00	500.00	600.00
10-001-44010	COURT FINES	72,284.25	76,205.75	72,000.00	72,000.00	74,500.00
10-001-44011	OFFICER TRAINING-LOCAL	925.50	1,225.02	750.00	750.00	750.00
10-001-44013	COURT COST	5,610.39	6,192.42	6,000.00	6,000.00	6,000.00
10-001-44014	CRIME VICTIM COMPENSATION	172.78	195.92	200.00	200.00	200.00
10-001-44016	DWI/DRUG OFFENSE COST REIMB	1,090.00	370.00	750.00	750.00	750.00
10-001-44017	INMATE SECURITY INCOME	926.00	1,064.00	1,000.00	1,000.00	1,000.00
10-001-44020	DOG FINES	3,356.60	3,623.00	3,750.00	3,500.00	3,500.00
10-001-44021	NUISANCE VIOLATION REIMBURSEMT	994.93	760.89	2,500.00	800.00	2,000.00
10-001-44022	NUISANCE VIOLATION ADMIN FEE	448.77	230.44	250.00	250.00	250.00
	Total Fines and Forfeitures	**91,524.87**	**105,576.36**	**112,800.00**	**100,250.00**	**114,550.00**
	Total	**5,579,200.06**	**5,891,021.19**	**6,052,151.55**	**6,140,431.00**	**6,164,813.00**

Legislative Expenditure Summary

Category	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Personnel	$ 5,879.07	$ 5,623.83	$ 6,195.00	$ 6,625.00	$ 6,720.00
Supplies	$ 73.00	$ 27.12	$ 650.00	$ 250.00	$ 650.00
Services	$ 5,977.76	$ 4,388.81	$ 3,249.00	$ 7,300.00	$ 7,300.00
Miscellaneous	$ 4,688.08	$ 2,779.00	$ 1,250.00	$ 3,500.00	$ 1,500.00
Total	**$ 16,617.91**	**$ 12,818.76**	**$ 11,344.00**	**$ 17,675.00**	**$ 16,170.00**

Legislative Expenditure Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
10-101-51001	SALARIES	$ 5,350.80	$ 5,099.66	$ 5,550.00	$ 6,000.00	$ 6,000.00
10-101-51006	LAGERS	$ 119.52	$ 134.51	$ 235.00	$ 175.00	$ 280.00
10-101-51007	SOCIAL SECURITY	$ 408.75	$ 389.66	$ 410.00	$ 450.00	$ 440.00
	Total Personnel Services	**$ 5,879.07**	**$ 5,623.83**	**$ 6,195.00**	**$ 6,625.00**	**$ 6,720.00**
10-101-52001	OFFICE SUPPLIES	$ 73.00	$ 27.12	$ 650.00	$ 250.00	$ 650.00
10-101-52008	PUBLICATIONS	$ -	$ -	$ -	$ -	$ -
	Total Supplies	**$ 73.00**	**$ 27.12**	**$ 650.00**	**$ 250.00**	**$ 650.00**
10-101-55005	ADVERTISING	$ -	$ 214.00	$ 84.00	$ -	$ -
10-101-55006	MILEAGE REIMBURSE	$ -	$ -	$ 400.00	$ 500.00	$ 500.00
10-101-55009	CONTRACT SERVICES	$ 762.50	$ 1,089.33	$ 600.00	$ 750.00	$ 750.00
10-101-55011	PRINTING	$ 82.20	$ 596.36	$ 115.00	$ 200.00	$ 200.00
10-101-55013	DUES/CONF. EXPENSES	$ 1,588.27	$ 648.44	$ 400.00	$ 2,500.00	$ 2,500.00
10-101-55033	MOBILE COMMUNICATIONS	$ 659.15	$ 742.14	$ 900.00	$ 850.00	$ 850.00
10-101-55037	PUBLIC RELATIONS	$ 2,885.64	$ 1,098.54	$ 750.00	$ 2,500.00	$ 2,500.00
	Total Services	**$ 5,977.76**	**$ 4,388.81**	**$ 3,249.00**	**$ 7,300.00**	**$ 7,300.00**
10-101-56015	MISCELLANEOUS EXP	$ 4,688.08	$ 2,779.00	$ 1,250.00	$ 3,500.00	$ 1,500.00
	Total Misc.	**$ 4,688.08**	**$ 2,779.00**	**$ 1,250.00**	**$ 3,500.00**	**$ 1,500.00**
	Total Board of Aldermen	**$ 16,617.91**	**$ 12,818.76**	**$ 11,344.00**	**$ 17,675.00**	**$ 16,170.00**

Administrative Expenditure Summary

Category	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Personnel	$ 150,823.39	$ 173,243.86	$ 192,005.00	$ 196,000.00	$ 196,250.00
Supplies	$ 5,780.15	$ 7,451.51	$ 6,730.00	$ 6,730.00	$ 7,150.00
Building and Equipm	$ 2,124.49	$ 854.35	$ 1,000.00	$ 2,250.00	$ 1,250.00
Services	$ 200,821.30	$ 240,653.10	$ 237,843.35	$ 237,965.00	$ 246,500.00
Miscellaneous	$ 52,201.43	$ 68,173.09	$ 66,500.00	$ 57,000.00	$ 77,000.00
Capital Outlay	$ 545,920.99	$ 386,404.81	$ -	$ -	$ -
Total	**$ 957,671.75**	**$ 876,780.72**	**$ 504,078.35**	**$ 499,945.00**	**$ 528,150.00**

Administrative Expenditure Detail						
Object Code	**Object Name**	**2023 Actual**	**2024 Actual**	**2025 Projected**	**2025 Budget**	**2026 Budget**
10-202-51001	SALARIES	$ 103,564.66	$ 119,220.80	$ 134,805.00	$ 135,000.00	$ 137,000.00
10-202-51004	OVERTIME	$ 1,246.73	$ 575.50	$ 400.00	$ 1,500.00	$ 750.00
10-202-51006	LAGERS	$ 6,393.47	$ 7,506.67	$ 10,950.00	$ 10,500.00	$ 11,300.00
10-202-51007	SOCIAL SECURITY	$ 7,732.06	$ 8,788.62	$ 9,950.00	$ 10,000.00	$ 10,200.00
10-202-51008	HEALTH INSURANCE	$ 31,886.47	$ 37,152.27	$ 35,900.00	$ 39,000.00	$ 37,000.00
	Total Personnel Services	**$ 150,823.39**	**$ 173,243.86**	**$ 192,005.00**	**$ 196,000.00**	**$ 196,250.00**
10-202-52001	OFFICE SUPPLIES	$ 2,032.77	$ 1,882.38	$ 1,850.00	$ 2,100.00	$ 2,000.00
10-202-52004	MINOR APPARATUS	$ 563.21	$ 1,261.28	$ 800.00	$ 500.00	$ 750.00
10-202-52005	JANITORIAL SUPPL	$ 5.18	$ -	$ -	$ 50.00	$ 50.00
10-202-52008	PUBLICATIONS	$ 80.00	$ 80.00	$ 80.00	$ 80.00	$ 100.00
10-202-52015	POSTAGE	$ 3,098.99	$ 4,006.12	$ 4,000.00	$ 4,000.00	$ 4,250.00
10-202-52022	ELECTRONIC EQUIP	$ -	$ 221.73	$ -	$ -	$ -
	Total Supplies	**$ 5,780.15**	**$ 7,451.51**	**$ 6,730.00**	**$ 6,730.00**	**$ 7,150.00**
10-202-53001	BLDG MAINT/REPAIR	$ 1,770.01	$ 656.35	$ 750.00	$ 1,000.00	$ 1,000.00
10-202-54004	ELECTRONIC EQUIP MAINT	$ -	$ 198.00	$ 250.00	$ 750.00	$ 250.00
10-202-54005	VEHICLE MAINT	$ 354.48	$ -	$ -	$ 500.00	$ -
	Total Equipment Maint.	**$ 2,124.49**	**$ 854.35**	**$ 1,000.00**	**$ 2,250.00**	**$ 1,250.00**
10-202-55001	TELEPHONE SERVICE	$ 3,148.50	$ 2,790.36	$ 1,650.00	$ 3,000.00	$ 1,700.00
10-202-55002	OFFICE EQUIP LEASE	$ 603.58	$ 709.60	$ 650.00	$ 750.00	$ 650.00
10-202-55003	INSURANCE	$ 61,675.18	$ 64,898.60	$ 69,330.00	$ 65,000.00	$ 70,000.00
10-202-55004	AUDIT	$ 3,816.00	$ 3,087.50	$ 4,425.00	$ 4,425.00	$ 4,575.00
10-202-55005	ADVERTISING	$ 7,466.12	$ 5,778.95	$ 6,500.00	$ 6,500.00	$ 6,500.00
10-202-55006	MILEAGE REIMBURSE	$ 1,090.18	$ 1,146.62	$ 850.00	$ 1,200.00	$ 1,200.00
10-202-55009	CONTRACT SERVICES	$ 44,217.76	$ 49,964.11	$ 38,500.00	$ 45,000.00	$ 45,000.00
10-202-55010	ENGINEERING SERV	$ -	$ 9,442.45	$ 6,500.00	$ 7,500.00	$ 7,500.00
10-202-55011	PRINTING	$ 2,863.49	$ 3,931.09	$ 2,200.00	$ 4,000.00	$ 4,000.00
10-202-55012	ELECTRIC SERVICE	$ 3,880.17	$ 5,929.87	$ 5,000.00	$ 6,000.00	$ 6,000.00
10-202-55013	DUES/CONF. EXPENSES	$ 7,121.04	$ 9,460.68	$ 10,500.00	$ 10,500.00	$ 10,500.00
10-202-55015	LEGAL SERVICES	$ 26,266.36	$ 31,462.72	$ 28,000.00	$ 28,000.00	$ 28,950.00
10-202-55017	JUDICIAL SERVICES	$ 12,510.00	$ 12,076.50	$ 15,500.00	$ 13,000.00	$ 16,000.00
10-202-55018	ELECTIONS	$ 4,641.07	$ 5,356.71	$ 12,400.00	$ 6,000.00	$ 8,500.00
10-202-55020	ECONOMIC DEVELOP	$ 17,094.88	$ 21,180.33	$ 21,200.00	$ 21,500.00	$ 21,500.00
10-202-55021	HOUSEHOLD HAZARDOUS WASTE	$ -	$ 9,595.96	$ 9,938.35	$ 9,940.00	$ 10,275.00
10-202-55033	MOBILE COMMUNICATIONS	$ 1,677.24	$ 1,496.43	$ 1,550.00	$ 1,650.00	$ 1,550.00
10-202-55036	INTERNET SERVICE	$ 1,988.56	$ 1,707.84	$ 1,000.00	$ 1,850.00	$ 1,100.00
10-202-55040	IT SERVICES/EQUIP	$ 761.17	$ 636.78	$ 2,150.00	$ 2,150.00	$ 1,000.00
	Total Services	**$ 200,821.30**	**$ 240,653.10**	**$ 237,843.35**	**$ 237,965.00**	**$ 246,500.00**
10-202-56015	MISCELLANEOUS EXP	$ 42,800.26	$ 53,229.89	$ 57,500.00	$ 45,000.00	$ 65,000.00
10-202-56016	DAMAGE/CLAIMS	$ -	$ 2,701.93	$ -	$ -	$ -
10-202-56020	MAYOR'S CHRISTMAS TREE	$ 9,401.17	$ 12,241.27	$ 9,000.00	$ 12,000.00	$ 12,000.00
	Total Misc.	**$ 52,201.43**	**$ 68,173.09**	**$ 66,500.00**	**$ 57,000.00**	**$ 77,000.00**
10-202-57001	CAPITAL IMPROVEMENTS	$ 500,133.20	$ 386,404.81	$ -	$ -	$ -
10-202-57002	CAPITAL ASSETS	$ 45,787.79	$ -	$ -	$ -	$ -
	Total Capital Outlay	**$ 545,920.99**	**$ 386,404.81**	**$ -**	**$ -**	**$ -**
	Total Administrative	**$ 957,671.75**	**$ 876,780.72**	**$ 504,078.35**	**$ 499,945.00**	**$ 528,150.00**

Building and Codes Expenditure Summary

Category	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Personnel	$ 163,470.04	$ 172,837.47	$ 196,250.00	$ 226,625.00	$ 213,925.00
Supplies	$ 3,239.97	$ 2,591.52	$ 3,650.00	$ 3,750.00	$ 4,100.00
Equipment Maint	$ 1,868.44	$ 7,588.66	$ 2,000.00	$ 2,000.00	$ 2,500.00
Services	$ 87,329.79	$ 86,355.54	$ 163,300.00	$ 98,600.00	$ 110,750.00
Miscellaneous	$ 180.46	$ 460.36	$ 7,000.00	$ 6,500.00	$ 8,000.00
Capital Outlay	$ -	$ 28,955.00	$ 2,500.00	$ 3,000.00	$ 3,000.00
Total	**$ 256,088.70**	**$ 298,788.55**	**$ 374,700.00**	**$ 340,475.00**	**$ 342,275.00**

Building and Codes Expenditure Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
10-606-51001	SALARIES	$ 113,348.09	$ 120,519.58	$ 132,500.00	$ 157,000.00	$ 144,500.00
10-606-51004	OVERTIME	$ 2,804.31	$ 2,504.52	$ 2,750.00	$ 2,750.00	$ 2,750.00
10-606-51005	CLOTHING ALLOWANCE	$ 661.87	$ 550.00	$ 700.00	$ 825.00	$ 825.00
10-606-51006	LAGERS	$ 6,408.11	$ 7,742.77	$ 11,300.00	$ 12,250.00	$ 12,300.00
10-606-51007	SOCIAL SECURITY	$ 8,710.71	$ 9,216.62	$ 10,100.00	$ 12,000.00	$ 11,050.00
10-606-51008	HEALTH INSURANCE	$ 31,536.95	$ 32,303.98	$ 38,900.00	$ 41,800.00	$ 42,500.00
	Total Personnel Services	**$ 163,470.04**	**$ 172,837.47**	**$ 196,250.00**	**$ 226,625.00**	**$ 213,925.00**
10-606-52001	OFFICE SUPPLIES	$ 321.50	$ 461.51	$ 650.00	$ 600.00	$ 600.00
10-606-52003	FUEL/OIL	$ 1,047.62	$ 770.07	$ 800.00	$ 900.00	$ 800.00
10-606-52004	MINOR APPARATUS	$ 325.12	$ 9.98	$ 100.00	$ 400.00	$ 400.00
10-606-52006	CODE ENFORCE SUPPL	$ 846.16	$ 641.74	$ 400.00	$ 1,000.00	$ 500.00
10-606-52008	PUBLICATIONS	$ -	$ -	$ -	$ -	$ -
10-606-52015	POSTAGE	$ 699.57	$ 708.22	$ 1,700.00	$ 850.00	$ 1,800.00
	Total Supplies	**$ 3,239.97**	**$ 2,591.52**	**$ 3,650.00**	**$ 3,750.00**	**$ 4,100.00**
10-606-54005	VEHICLE MAINTENANCE	$ 1,868.44	$ 7,588.66	$ 2,000.00	$ 2,000.00	$ 2,500.00
	Total Equipment Maint.	**$ 1,868.44**	**$ 7,588.66**	**$ 2,000.00**	**$ 2,000.00**	**$ 2,500.00**
10-606-55005	ADVERTISING	$ 841.50	$ 1,122.00	$ 300.00	$ 1,000.00	$ 500.00
10-606-55006	MILEAGE REIMBURSE	$ -	$ -	$ 200.00	$ -	$ 150.00
10-606-55009	CONTRACT SERVICES	$ 69,207.50	$ 60,075.77	$ 140,000.00	$ 75,000.00	$ 85,000.00
10-606-55010	ENGINEERING SERV	$ -	$ -	$ -	$ 1,000.00	$ -
10-606-55011	PRINTING	$ 391.00	$ 204.00	$ 600.00	$ 600.00	$ 600.00
10-606-55013	DUES/CONF. EXPENSES	$ 2,171.78	$ 4,654.28	$ 6,800.00	$ 4,500.00	$ 7,500.00
10-606-55019	ANIMAL CONTROL SERVICES	$ 12,264.88	$ 17,842.82	$ 12,500.00	$ 14,000.00	$ 14,000.00
10-606-55033	MOBILE COMMUNICATIONS	$ 2,453.13	$ 2,456.67	$ 2,900.00	$ 2,500.00	$ 3,000.00
	Total Services	**$ 87,329.79**	**$ 86,355.54**	**$ 163,300.00**	**$ 98,600.00**	**$ 110,750.00**
10-606-56015	MISCELLANEOUS EXP	$ 180.46	$ 460.36	$ 7,000.00	$ 6,500.00	$ 8,000.00
	Total Misc.	**$ 180.46**	**$ 460.36**	**$ 7,000.00**	**$ 6,500.00**	**$ 8,000.00**
10-606-57002	CAPITAL ASSETS	$ -	$ 28,955.00	$ 2,500.00	$ 3,000.00	$ 3,000.00
	Total Capital Outlay	**$ -**	**$ 28,955.00**	**$ 2,500.00**	**$ 3,000.00**	**$ 3,000.00**
	Total	**$ 256,088.70**	**$ 298,788.55**	**$ 374,700.00**	**$ 340,475.00**	**$ 342,275.00**

Municipal Court Expenditure Summary

Category	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Personnel	$ 169,455.13	$ 177,721.49	$ 189,450.00	$ 187,800.00	$ 195,900.00
Supplies	$ 2,516.46	$ 1,281.34	$ 1,700.00	$ 2,850.00	$ 2,300.00
Equipment Maint	$ 199.98	$ -	$ 250.00	$ 500.00	$ 500.00
Services	$ 13,987.92	$ 14,984.86	$ 16,085.00	$ 18,800.00	$ 20,150.00
Miscellaneous	$ 26.95	$ 113.23	$ 150.00	$ 500.00	$ 500.00
Total	**$ 186,186.44**	**$ 194,100.92**	**$ 207,635.00**	**$ 210,450.00**	**$ 219,350.00**

Municipal Court Expenditure Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
10-404-51001	SALARIES	$ 114,272.93	$ 121,419.01	$ 128,750.00	$ 126,500.00	$ 132,500.00
10-404-51006	LAGERS	$ 6,970.72	$ 7,544.47	$ 10,750.00	$ 10,000.00	$ 11,100.00
10-404-51007	SOCIAL SECURITY	$ 8,323.48	$ 8,870.01	$ 9,450.00	$ 9,800.00	$ 10,000.00
10-404-51008	HEALTH INSURANCE	$ 39,888.00	$ 39,888.00	$ 40,500.00	$ 41,500.00	$ 42,300.00
	Total Personnel Services	**$ 169,455.13**	**$ 177,721.49**	**$ 189,450.00**	**$ 187,800.00**	**$ 195,900.00**
10-404-52001	OFFICE SUPPLIES	$ 733.05	$ 650.31	$ 800.00	$ 800.00	$ 800.00
10-404-52004	MINOR APPARATUS	$ 1,392.60	$ 318.97	$ 500.00	$ 1,500.00	$ 1,000.00
10-404-52015	POSTAGE	$ 390.81	$ 312.06	$ 400.00	$ 550.00	$ 500.00
	Total Supplies	**$ 2,516.46**	**$ 1,281.34**	**$ 1,700.00**	**$ 2,850.00**	**$ 2,300.00**
10-404-54002	FURNITURE/FIXTURES	$ 199.98	$ -	$ 250.00	$ 500.00	$ 500.00
	Total Equipment Maint.	**$ 199.98**	**$ -**	**$ 250.00**	**$ 500.00**	**$ 500.00**
10-404-54004	ELECTRONIC EQUIP MAINT	$ -	$ -	$ -	$ 500.00	$ 500.00
10-404-55001	TELEPHONE SERVICE	$ 787.14	$ 697.58	$ 410.00	$ 800.00	$ 450.00
10-404-55003	INSURANCE	$ 216.57	$ 54.30	$ 375.00	$ 250.00	$ 400.00
10-404-55006	MILEAGE REIMBURSE	$ 200.83	$ 202.34	$ 400.00	$ 400.00	$ 400.00
10-404-55009	CONTRACT SERVICES	$ 4,690.91	$ 5,789.50	$ 4,700.00	$ 5,500.00	$ 5,500.00
10-404-55011	PRINTING	$ 341.16	$ 242.60	$ 750.00	$ 550.00	$ 600.00
10-404-55013	DUES/CONF. EXPENSES	$ 1,074.44	$ 1,258.63	$ 1,250.00	$ 3,500.00	$ 3,500.00
10-404-55017	JUDICIAL SERVICES	$ 5,700.00	$ 5,700.00	$ 6,250.00	$ 5,700.00	$ 6,500.00
10-404-55033	MOBILE COMMUNICATIONS	$ 497.63	$ 498.81	$ 500.00	$ 500.00	$ 500.00
10-404-55036	INTERNET SERVICE	$ 479.24	$ 541.10	$ 1,200.00	$ 500.00	$ 1,200.00
10-404-55040	IT SERVICES/EQUIP	$ -	$ -	$ 250.00	$ 600.00	$ 600.00
	Total Services	**$ 13,987.92**	**$ 14,984.86**	**$ 16,085.00**	**$ 18,800.00**	**$ 20,150.00**
10-404-56015	MISCELLANEOUS EXP	$ 26.95	$ 113.23	$ 150.00	$ 500.00	$ 500.00
	Total Misc.	**$ 26.95**	**$ 113.23**	**$ 150.00**	**$ 500.00**	**$ 500.00**
	Total	**$ 186,186.44**	**$ 194,100.92**	**$ 207,635.00**	**$ 210,450.00**	**$ 219,350.00**

Public Safety Expenditure Summary

Category	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Personnel	$ 1,767,701.15	$ 1,957,270.12	$ 2,405,500.00	$ 2,434,000.00	$ 2,455,000.00
Supplies	$ 78,841.07	$ 74,054.88	$ 160,790.00	$ 164,250.00	$ 84,350.00
Bldg Maint.	$ 832.00	$ 915.62	$ 1,000.00	$ 2,000.00	$ 2,000.00
Equipment Maint.	$ 20,931.35	$ 31,389.88	$ 42,500.00	$ 24,500.00	$ 29,500.00
Services	$ 220,598.73	$ 233,243.61	$ 274,232.00	$ 261,450.00	$ 295,750.00
Miscellaneous	$ 9,875.58	$ 33,157.07	$ 17,600.00	$ 10,500.00	$ 9,500.00
Grant Exp	$ 18,214.86	$ 12,542.54	$ 15,000.00	$ 20,000.00	$ 15,000.00
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Total	**$ 2,116,994.74**	**$ 2,342,573.72**	**$ 2,916,622.00**	**$ 2,916,700.00**	**$ 2,891,100.00**

Public Safety Expenditure Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
10-408-51001	SALARIES	$ 1,058,335.49	$ 1,197,973.65	$ 1,499,000.00	$ 1,518,000.00	$ 1,525,000.00
10-408-51004	OVERTIME	$ 85,576.93	$ 83,733.83	$ 105,000.00	$ 105,000.00	$ 105,000.00
10-408-51006	LAGERS	$ 119,625.30	$ 125,113.30	$ 193,000.00	$ 172,000.00	$ 185,000.00
10-408-51007	SOCIAL SECURITY	$ 84,995.03	$ 95,307.74	$ 118,500.00	$ 124,000.00	$ 120,000.00
10-408-51008	HEALTH INSURANCE	$ 419,168.40	$ 455,141.60	$ 490,000.00	$ 515,000.00	$ 520,000.00
10-408-51009	TUITION REIMBURSEMENT	$ -	$ 1,000.00	$ -	$ -	$ -
	Total Personnel Services	**$ 1,767,701.15**	**$ 1,958,270.12**	**$ 2,405,500.00**	**$ 2,434,000.00**	**$ 2,455,000.00**
10-408-52001	OFFICE SUPPLIES	$ 3,034.77	$ 4,252.57	$ 2,600.00	$ 2,000.00	$ 2,500.00
10-408-52002	UNIFORMS	$ 9,918.36	$ 8,298.42	$ 9,000.00	$ 10,000.00	$ 10,000.00
10-408-52003	FUEL/OIL	$ 41,341.89	$ 42,782.80	$ 41,000.00	$ 44,500.00	$ 44,000.00
10-408-52004	MINOR APPARATUS	$ 3,578.26	$ 11,156.59	$ 88,300.00	$ 85,500.00	$ 5,000.00
10-408-52005	JANITORIAL SUPPL	$ 41.82	$ -	$ -	$ 250.00	$ 250.00
10-408-52008	PUBLICATIONS	$ 40.00	$ 240.00	$ 240.00	$ 250.00	$ 400.00
10-408-52011	TRAINING SUPPLIES	$ 1,133.21	$ 83.96	$ 2,500.00	$ 2,500.00	$ 2,500.00
10-408-52012	SPECIAL APPAREL/SAFETY E	$ 16,554.98	$ 1,570.44	$ 12,000.00	$ 16,000.00	$ 16,000.00
10-408-52015	POSTAGE	$ 247.78	$ 188.68	$ 150.00	$ 250.00	$ 200.00
10-408-52027	AMMUNITION	$ 2,950.00	$ 5,481.42	$ 5,000.00	$ 3,000.00	$ 3,500.00
	Total Supplies	**$ 78,841.07**	**$ 74,054.88**	**$ 160,790.00**	**$ 164,250.00**	**$ 84,350.00**
10-408-53001	BLDG MAINT/REPAIR	$ 832.00	$ 915.62	$ 1,000.00	$ 2,000.00	$ 2,000.00
	Total Building Maint.	**$ 832.00**	**$ 915.62**	**$ 1,000.00**	**$ 2,000.00**	**$ 2,000.00**
10-408-54002	FURNITURE/FIXTURES	$ -	$ 4,688.46	$ 500.00	$ 500.00	$ 500.00
10-408-54004	ELECTRONIC EQUIP MAINT	$ 2,816.80	$ 701.01	$ -	$ 4,000.00	$ 4,000.00
10-408-54005	VEHICLE MAINT	$ 18,114.55	$ 26,000.41	$ 42,000.00	$ 20,000.00	$ 25,000.00
	Total Equipment Maint.	**$ 20,931.35**	**$ 31,389.88**	**$ 42,500.00**	**$ 24,500.00**	**$ 29,500.00**
10-408-55001	TELEPHONE SERVICE	$ 4,722.74	$ 4,185.49	$ 2,500.00	$ 5,000.00	$ 5,000.00
10-408-55003	INSURANCE	$ 48,379.53	$ 67,132.60	$ 67,132.00	$ 68,000.00	$ 70,000.00
10-408-55005	ADVERTISING	$ 262.50	$ -	$ 500.00	$ 500.00	$ 750.00
10-408-55008	INMATE SECURITY EXPENSI	$ 8,130.00	$ 12,035.00	$ 20,000.00	$ 10,000.00	$ 20,000.00
10-408-55009	CONTRACT SERVICES	$ 77,171.70	$ 67,328.27	$ 105,000.00	$ 91,000.00	$ 110,000.00
10-408-55010	DISPATCHING SERVICE	$ 39,154.56	$ 39,154.56	$ 40,000.00	$ 40,000.00	$ 40,000.00
10-408-55011	PRINTING	$ 696.75	$ 325.65	$ 600.00	$ 1,000.00	$ 1,000.00
10-408-55012	ELECTRIC SERVICE	$ 10,832.89	$ 10,757.86	$ 11,000.00	$ 11,500.00	$ 11,500.00
10-408-55013	DUES/CONF. EXPENSES	$ 9,893.61	$ 13,273.26	$ 12,000.00	$ 11,000.00	$ 15,000.00
10-408-55026	CLEANING ALLOWANCE	$ 794.86	$ 714.94	$ 1,000.00	$ 1,000.00	$ 1,000.00
10-408-55033	MOBILE COMMUNICATION	$ 11,391.50	$ 11,209.51	$ 10,000.00	$ 12,750.00	$ 12,000.00
10-408-55036	INTERNET SERVICE	$ 6,212.53	$ 5,242.10	$ 3,500.00	$ 6,200.00	$ 6,000.00
10-408-55037	PUBLIC RELATIONS	$ 203.57	$ 672.94	$ 1,000.00	$ 1,000.00	$ 1,000.00
10-408-55040	IT SERVICES/EQUIP	$ 2,751.99	$ 1,211.43	$ -	$ 2,500.00	$ 2,500.00
	Total Services	**$ 220,598.73**	**$ 233,243.61**	**$ 274,232.00**	**$ 261,450.00**	**$ 295,750.00**
10-408-56005	GRANT MATCH	$ -	$ 20,000.00	$ -	$ -	$ -
10-408-56015	MISCELLANEOUS EXP	$ 4,584.77	$ 2,570.27	$ 3,500.00	$ 5,000.00	$ 5,000.00
10-408-56016	DAMAGE/CLAIMS	$ -	$ 5,000.00	$ -	$ -	$ -
10-408-56038	NATIONAL NIGHT OUT	$ 1,380.79	$ 1,342.58	$ 1,500.00	$ 1,500.00	$ 1,500.00
10-408-56039	SHOP WITH A HERO	$ 2,000.00	$ 3,000.00	$ 2,500.00	$ 2,500.00	$ 1,500.00
10-408-56040	K-9	$ 1,910.02	$ 1,244.22	$ 10,100.00	$ 1,500.00	$ 1,500.00
	Total Misc.	**$ 9,875.58**	**$ 33,157.07**	**$ 17,600.00**	**$ 10,500.00**	**$ 9,500.00**
10-408-58001	D.A.R.E. GRANT EXPENSE	$ 18,214.86	$ 12,542.54	$ 15,000.00	$ 20,000.00	$ 15,000.00
	Total Grant	**$ 18,214.86**	**$ 12,542.54**	**$ 15,000.00**	**$ 20,000.00**	**$ 15,000.00**
	Total	**$ 2,116,994.74**	**$ 2,343,573.72**	**$ 2,916,622.00**	**$ 2,916,700.00**	**$ 2,891,100.00**

Emergency Management Expenditure Summary

Category	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Personnel	$ 34,770.84	$ 35,441.39	$ 45,750.00	$ 44,775.00	$ 46,450.00
Supplies	$ 562.10	$ 361.00	$ 1,300.00	$ 1,300.00	$ 1,300.00
Equipment Maint	$ 3,829.01	$ 6,565.00	$ 6,000.00	$ 6,000.00	$ 6,000.00
Services	$ 14,070.73	$ 16,003.61	$ 16,750.00	$ 18,250.00	$ 17,950.00
Miscellaneous	$ 982.10	$ 1,771.47	$ 2,000.00	$ 2,000.00	$ 2,000.00
Total	**$ 54,214.78**	**$ 60,142.47**	**$ 71,800.00**	**$ 72,325.00**	**$ 73,700.00**

Emergency Management Expenditure Detail						
Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
10-505-51001	SALARIES	$ 32,300.06	$ 32,922.94	$ 42,500.00	$ 41,600.00	$ 43,150.00
10-505-51007	SOCIAL SECURITY	$ 2,470.78	$ 2,518.45	$ 3,250.00	$ 3,175.00	$ 3,300.00
	Total Personnel Services	**$ 34,770.84**	**$ 35,441.39**	**$ 45,750.00**	**$ 44,775.00**	**$ 46,450.00**
10-505-52001	OFFICE SUPPLIES	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00
10-505-52010	DISASTER SUPPLIES	$ 262.10	$ 61.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
	Total Supplies	**$ 562.10**	**$ 361.00**	**$ 1,300.00**	**$ 1,300.00**	**$ 1,300.00**
10-505-54008	EMERGENCY EQUIP MAINT	$ 3,829.01	$ 6,565.00	$ 6,000.00	$ 6,000.00	$ 6,000.00
	Total Equipment Maint.	**$ 3,829.01**	**$ 6,565.00**	**$ 6,000.00**	**$ 6,000.00**	**$ 6,000.00**
10-505-55001	TELEPHONE SERVICE	$ 2,987.25	$ 3,019.72	$ 3,000.00	$ 3,000.00	$ 3,200.00
10-505-55009	CONTRACT SERVICES	$ 767.40	$ 859.90	$ 500.00	$ 500.00	$ 1,100.00
10-505-55011	PRINTING	$ -	$ -	$ 250.00	$ 250.00	$ 250.00
10-505-55012	ELECTRIC SERVICE	$ 4,808.59	$ 6,372.35	$ 6,000.00	$ 7,500.00	$ 6,500.00
10-505-55013	DUES/CONF. EXPENSES	$ 199.00	$ 199.00	$ 400.00	$ 400.00	$ 200.00
10-505-55014	GAS SERVICE	$ 4,810.86	$ 3,710.53	$ 4,500.00	$ 4,500.00	$ 4,500.00
10-505-55033	MOBILE COMMUNICATIONS	$ 497.63	$ 683.11	$ 600.00	$ 600.00	$ 700.00
10-505-55041	IT SERVICES/EQUIP	$ -	$ 1,159.00	$ 1,500.00	$ 1,500.00	$ 1,500.00
	Total Services	**$ 14,070.73**	**$ 16,003.61**	**$ 16,750.00**	**$ 18,250.00**	**$ 17,950.00**
10-505-56015	MISCELLANEOUS EXP	$ 982.10	$ 1,771.47	$ 2,000.00	$ 2,000.00	$ 2,000.00
	Total Misc.	**$ 982.10**	**$ 1,771.47**	**$ 2,000.00**	**$ 2,000.00**	**$ 2,000.00**
	Total	**$ 54,214.78**	**$ 60,142.47**	**$ 71,800.00**	**$ 72,325.00**	**$ 73,700.00**

Park Expenditure Summary

Category	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Personnel	$ 655,019.31	$ 687,571.79	$ 719,540.00	$ 722,000.00	$ 718,250.00
Supplies	$ 123,436.78	$ 128,794.42	$ 126,000.00	$ 148,800.00	$ 142,300.00
Bldg&Ground Maint.	$ 97,984.93	$ 93,297.89	$ 102,250.00	$ 104,500.00	$ 103,000.00
Equipment Maint.	$ 34,600.19	$ 54,263.54	$ 34,400.00	$ 38,000.00	$ 38,000.00
Services	$ 169,400.73	$ 270,395.24	$ 214,504.64	$ 213,750.00	$ 231,000.00
Miscellaneous	$ 17,493.94	$ 23,680.74	$ 12,500.00	$ 19,000.00	$ 12,500.00
Capital Outlay	$ -	$ 17,049.00	$ -	$ -	$ -
Total	**$ 1,097,935.88**	**$ 1,275,052.62**	**$ 1,209,194.64**	**$ 1,246,050.00**	**$ 1,245,050.00**

Park Expenditure Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
10-306-51001	SALARIES	$ 475,143.25	$ 422,588.16	$ 437,000.00	$ 437,000.00	$ 437,000.00
10-306-51002	SALARIES - SEASONAL	$ -	$ 82,766.54	$ 93,500.00	$ 91,000.00	$ 97,750.00
10-306-51004	OVERTIME	$ 8,399.74	$ 12,442.30	$ 12,500.00	$ 12,500.00	$ 12,500.00
10-306-51006	LAGERS	$ 23,290.45	$ 25,942.18	$ 34,500.00	$ 33,500.00	$ 34,500.00
10-306-51007	SOCIAL SECURITY	$ 36,679.07	$ 39,648.61	$ 41,500.00	$ 41,000.00	$ 41,500.00
10-306-51008	HEALTH INSURANCE	$ 111,506.80	$ 104,184.00	$ 100,540.00	$ 107,000.00	$ 95,000.00
	Total Personnel Services	**$ 655,019.31**	**$ 687,571.79**	**$ 719,540.00**	**$ 722,000.00**	**$ 718,250.00**
10-306-52001	OFFICE SUPPLIES	$ 5,314.83	$ 1,202.06	$ 1,750.00	$ 5,000.00	$ 2,500.00
10-306-52002	UNIFORMS	$ -	$ -	$ 1,250.00	$ 1,250.00	$ 1,500.00
10-306-52003	FUEL/OIL	$ 18,236.93	$ 19,069.80	$ 19,000.00	$ 21,000.00	$ 20,000.00
10-306-52004	MINOR APPARATUS	$ 10,378.30	$ 4,000.26	$ 6,500.00	$ 8,000.00	$ 8,000.00
10-306-52005	JANITORIAL SUPPL	$ 2,809.23	$ 2,842.06	$ 2,000.00	$ 4,000.00	$ 4,000.00
10-306-52007	CHEMICALS	$ 1,205.89	$ 541.90	$ -	$ 1,500.00	$ 750.00
10-306-52008	PUBLICATIONS	$ -	$ -	$ -	$ -	
10-306-52009	CONCESSION SUPPLIES	$ 82,425.40	$ 100,801.02	$ 90,000.00	$ 102,500.00	$ 100,000.00
10-306-52012	SPECIAL APPAREL/SAFETY EQUI	$ -	$ 323.23	$ 500.00	$ 500.00	$ 500.00
10-306-52015	POSTAGE	$ 0.60	$ 14.09	$ -	$ 50.00	$ 50.00
10-306-52020	ROCK/GRAVEL	$ 3,065.60	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00
	Total Supplies	**$ 123,436.78**	**$ 128,794.42**	**$ 126,000.00**	**$ 148,800.00**	**$ 142,300.00**
10-306-53001	BLDG MAINT/REPAIR	$ 66,267.97	$ 73,362.04	$ 75,000.00	$ 75,000.00	$ 75,000.00
10-306-53008	SIGN MAINT	$ 4,743.95	$ 3,872.23	$ 3,500.00	$ 5,000.00	$ 3,500.00
10-306-53013	CITY LAKE MAINT	$ 4,515.00	$ 4,500.00	$ 4,500.00	$ 4,500.00	$ 4,500.00
10-306-53015	BALL DIAMOND MAINT	$ 18,078.62	$ 11,563.62	$ 13,000.00	$ 13,000.00	$ 13,000.00
10-306-53016	ATHLETIC FIELD MAINT	$ 276.53	$ -	$ 2,000.00	$ 2,000.00	$ 2,000.00
10-306-53017	ARENA MAINTENANCE	$ 2,592.90	$ -	$ 3,500.00	$ 2,000.00	$ 2,000.00
10-306-53018	FIELD LIGHTING MAINT	$ 1,509.96	$ -	$ 750.00	$ 3,000.00	$ 3,000.00
	Total Building Maint.	**$ 97,984.93**	**$ 93,297.89**	**$ 102,250.00**	**$ 104,500.00**	**$ 103,000.00**
10-306-54002	FURNITURE/FIXTURES	$ 2,375.28	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00
10-306-54003	EQUIPMENT MAINT	$ 17,480.78	$ 26,106.95	$ 17,500.00	$ 17,500.00	$ 17,500.00
10-306-54004	ELECTRONIC EQUIP MAINT	$ 1,297.38	$ 199.00	$ 900.00	$ 500.00	$ 500.00
10-306-54005	VEHICLE MAINT	$ 13,446.75	$ 27,957.59	$ 11,000.00	$ 15,000.00	$ 15,000.00
	Total Equipment Maint.	**$ 34,600.19**	**$ 54,263.54**	**$ 34,400.00**	**$ 38,000.00**	**$ 38,000.00**
10-306-55001	TELEPHONE SERVICE	$ 1,863.08	$ 1,626.31	$ 2,000.00	$ 2,000.00	$ 2,000.00
10-306-55003	INSURANCE	$ 14,932.71	$ 23,462.42	$ 24,245.39	$ 24,000.00	$ 25,000.00
10-306-55005	ADVERTISING	$ 450.00	$ 1,416.50	$ 1,500.00	$ 1,000.00	$ 1,000.00
10-306-55009	CONTRACT SERVICES	$ 26,646.74	$ 117,184.57	$ 40,000.00	$ 40,000.00	$ 41,000.00
10-306-55011	PRINTING	$ 159.81	$ 58.99	$ 1,000.00	$ 500.00	$ 500.00
10-306-55012	ELECTRIC SERVICE	$ 50,261.04	$ 59,353.21	$ 61,659.25	$ 60,000.00	$ 62,000.00
10-306-55013	DUES/CONF. EXPENSES	$ 5,120.85	$ 3,351.00	$ 4,500.00	$ 4,500.00	$ 4,500.00
10-306-55024	RECREATION PROGRAMS	$ 7,766.72	$ 7,604.21	$ 8,000.00	$ 7,500.00	$ 8,000.00
10-306-55025	EQUIPMENT RENTAL	$ 1,340.00	$ 720.00	$ 3,500.00	$ 5,000.00	$ 3,500.00
10-306-55031	PROPANE SERVICE	$ 14,351.95	$ 12,251.31	$ 17,500.00	$ 17,500.00	$ 17,500.00
10-306-55033	MOBILE COMMUNICATIONS	$ 3,678.69	$ 3,127.01	$ 4,000.00	$ 4,000.00	$ 4,000.00
10-306-55035	FESTIVALS	$ 26,409.63	$ 25,670.88	$ 30,000.00	$ 30,000.00	$ 45,000.00
10-306-55036	INTERNET SERVICE	$ 15,818.71	$ 14,528.58	$ 16,500.00	$ 16,500.00	$ 16,500.00
10-306-55037	PUBLIC RELATIONS	$ 600.80	$ 40.25	$ 50.00	$ 750.00	$ -
10-306-55040	IT SERVICE/EQUIP	$ -	$ -	$ 50.00	$ 500.00	$ 500.00
	Total Services	**$ 169,400.73**	**$ 270,395.24**	**$ 214,504.64**	**$ 213,750.00**	**$ 231,000.00**
10-306-56015	MISCELLANEOUS EXP	$ 16,610.94	$ 22,720.74	$ 10,000.00	$ 16,500.00	$ 10,000.00
10-306-56017	TABLE/CHAIR REPLACEMENT	$ 883.00	$ 960.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
	Total Misc.	**$ 17,493.94**	**$ 23,680.74**	**$ 12,500.00**	**$ 19,000.00**	**$ 12,500.00**
10-306-57002	CAPITAL ASSETS	$ -	$ 17,049.00	$ -	$ -	$ -
	Total Capital Outlay	**$ -**	**$ 17,049.00**	**$ -**	**$ -**	**$ -**
	Total	**$ 1,097,935.88**	**$ 1,275,052.62**	**$ 1,209,194.64**	**$ 1,246,050.00**	**$ 1,245,050.00**

Pool Expenditure Summary

Category	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Personnel	$ 210,658.60	$ 153,357.30	$ 155,774.00	$ 188,500.00	$ 178,500.00
Supplies	$ 44,079.19	$ 37,413.24	$ 50,050.00	$ 47,250.00	$ 52,500.00
Pool Maint.	$ 43,112.51	$ 15,300.23	$ 15,000.00	$ 20,000.00	$ 18,500.00
Equipment Maint.	$ 4,593.47	$ 2,377.66	$ -	$ 5,500.00	$ 5,500.00
Services	$ 15,224.22	$ 18,135.65	$ 12,000.00	$ 22,500.00	$ 17,000.00
Miscellaneous	$ -	$ 210.77	$ 2,750.00	$ 1,000.00	$ 2,500.00
Capital Outlay	$ 59,570.00	$ -	$ -	$ -	$ -
Total	**$ 377,237.99**	**$ 226,794.85**	**$ 235,574.00**	**$ 284,750.00**	**$ 274,500.00**

Pool Expenditure Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
10-707-51002	SALARIES - SEASONAL	$ 195,688.32	$ 142,722.91	$ 144,664.00	$ 175,000.00	$ 164,000.00
10-707-51007	SOCIAL SECURITY	$ 14,970.28	$ 10,634.39	$ 11,110.00	$ 13,500.00	$ 14,500.00
	Total Personnel Services	**$ 210,658.60**	**$ 153,357.30**	**$ 155,774.00**	**$ 188,500.00**	**$ 178,500.00**
10-707-52001	OFFICE SUPPLIES	$ 1,504.03	$ 756.00	$ 800.00	$ 2,500.00	$ 1,500.00
10-707-52002	UNIFORMS	$ 3,849.81	$ 3,065.81	$ 3,750.00	$ 4,500.00	$ 4,500.00
10-707-52004	MINOR APPARATUS	$ 1,408.45	$ -	$ -	$ 1,000.00	$ 1,000.00
10-707-52005	JANITORIAL SUPPL	$ 48.32	$ -	$ -	$ 250.00	$ -
10-707-52007	CHEMICALS	$ 34,642.96	$ 33,510.43	$ 45,000.00	$ 37,500.00	$ 45,000.00
10-707-52012	SPECIAL APPAREL/SAFETY EQUIP	$ 2,625.62	$ 81.00	$ 500.00	$ 1,500.00	$ 500.00
10-707-52013	OPERATING SUPPLIES	$ -	$ -	$ -	$ -	$ -
	Total Supplies	**$ 44,079.19**	**$ 37,413.24**	**$ 50,050.00**	**$ 47,250.00**	**$ 52,500.00**
10-707-53001	BLDG MAINT/REPAIR	$ 8,301.55	$ 2,491.26	$ 3,000.00	$ 7,500.00	$ 5,000.00
10-707-53002	POOL MAINT	$ 34,810.96	$ 12,521.08	$ 12,000.00	$ 12,000.00	$ 13,000.00
10-707-53008	SIGN MAINT	$ -	$ 287.89	$ -	$ 500.00	$ 500.00
	Total Building Maint.	**$ 43,112.51**	**$ 15,300.23**	**$ 15,000.00**	**$ 20,000.00**	**$ 18,500.00**
10-707-54002	FURNITURE/FIXTURES	$ 3,768.68	$ 2,341.00	$ -	$ 5,000.00	$ 5,000.00
10-707-54004	ELECTRONIC EQUIP MAINT	$ 824.79	$ 36.66	$ -	$ 500.00	$ 500.00
	Total Equipment Maint.	**$ 4,593.47**	**$ 2,377.66**	**$ -**	**$ 5,500.00**	**$ 5,500.00**
10-707-55003	INSURANCE	$ 7,343.11	$ 10,263.65	$ 5,000.00	$ 10,500.00	$ 7,500.00
10-707-55005	ADVERTISING	$ 489.00	$ 489.00	$ -	$ 500.00	$ -
10-707-55009	CONTRACT SERVICES	$ 6,284.11	$ 7,383.00	$ 6,000.00	$ 8,000.00	$ 8,000.00
10-707-55030	TRAINING SERVICES	$ 1,108.00	$ -	$ 1,000.00	$ 3,500.00	$ 1,500.00
10-707-55037	PUBLIC RELATIONS	$ -	$ -	$ -	$ -	$ -
	Total Services	**$ 15,224.22**	**$ 18,135.65**	**$ 12,000.00**	**$ 22,500.00**	**$ 17,000.00**
10-707-56010	SWIM TEAM EXPENSE	$ -	$ -	$ -	-	$ -
10-707-56015	MISCELLANEOUS EXP	$ -	$ 210.77	$ 2,750.00	$ 1,000.00	$ 2,500.00
	Total Misc.	**$ -**	**$ 210.77**	**$ 2,750.00**	**$ 1,000.00**	**$ 2,500.00**
10-707-57001	CAPITAL IMPROVEMENTS	$ 59,570.00	$ -	$ -	$ -	$ -
	Total Capital Outlay	**$ 59,570.00**	**$ -**	**$ -**	**$ -**	**$ -**
	Total	**$ 377,237.99**	**$ 226,794.85**	**$ 235,574.00**	**$ 284,750.00**	**$ 274,500.00**

Senior Center Expenditure Summary

Category	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Personnel	$ 43,239.16	$ 42,730.67	$ 50,325.00	$ 51,250.00	$ 53,550.00
Supplies	$ 1,133.46	$ 630.78	$ 1,250.00	$ 1,900.00	$ 1,900.00
Bluilding Maint	$ 7,813.49	$ 2,627.50	$ 4,000.00	$ 6,000.00	$ 8,000.00
Equipment Maint.	$ 159.27	$ 1,105.31	$ 500.00	$ 1,250.00	$ 1,250.00
Services	$ 25,415.67	$ 20,150.41	$ 19,900.00	$ 26,900.00	$ 22,750.00
Miscellaneous	$ 3,602.88	$ 1,739.18	$ 2,250.00	$ 2,500.00	$ 2,750.00
Total	**$ 81,363.93**	**$ 68,983.85**	**$ 78,225.00**	**$ 89,800.00**	**$ 90,200.00**

Senior Center Expenditure Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
10-909-51001	SALARIES	$ 40,166.47	$ 39,694.02	$ 46,750.00	$ 47,600.00	$ 49,750.00
10-909-51007	SOCIAL SECURITY	$ 3,072.69	$ 3,036.65	$ 3,575.00	$ 3,650.00	$ 3,800.00
	Total Personnel Servi	**$ 43,239.16**	**$ 42,730.67**	**$ 50,325.00**	**$ 51,250.00**	**$ 53,550.00**
10-909-52001	OFFICE SUPPLIES	$ 224.23	$ 81.63	$ 250.00	$ 500.00	$ 500.00
10-909-52003	FUEL/OIL	$ 476.78	$ 397.96	$ 750.00	$ 750.00	$ 750.00
10-909-52005	JANITORIAL SUPPLIES	$ 310.86	$ -	$ 100.00	$ 500.00	$ 500.00
10-909-52015	POSTAGE	$ 121.59	$ 151.19	$ 150.00	$ 150.00	$ 150.00
	Total Supplies	**$ 1,133.46**	**$ 630.78**	**$ 1,250.00**	**$ 1,900.00**	**$ 1,900.00**
10-909-53001	BLDG MAINT/REPAIR	$ 7,813.49	$ 2,627.50	$ 4,000.00	$ 6,000.00	$ 8,000.00
	Total Building Maint.	**$ 7,813.49**	**$ 2,627.50**	**$ 4,000.00**	**$ 6,000.00**	**$ 8,000.00**
10-909-54005	VEHICLE MAINT	$ 159.27	$ 1,105.31	$ 500.00	$ 1,250.00	$ 1,250.00
	Total Equipment Mai	**$ 159.27**	**$ 1,105.31**	**$ 500.00**	**$ 1,250.00**	**$ 1,250.00**
10-909-55001	TELEPHONE SERVICE	$ 969.11	$ 697.58	$ 700.00	$ 1,100.00	$ 750.00
10-909-55003	INSURANCE	$ 784.19	$ 355.12	$ 1,400.00	$ 750.00	$ 1,500.00
10-909-55005	ADVERTISING	$ 107.25	$ -	$ -	$ 250.00	$ -
10-909-55006	MILEAGE REIMBURSEI	$ -	$ -	$ -	$ 50.00	$ -
10-909-55009	CONTRACT SERVICES	$ 11,318.38	$ 8,272.00	$ 8,000.00	$ 11,000.00	$ 9,000.00
10-909-55012	ELECTRIC SERVICE	$ 7,193.36	$ 6,254.71	$ 5,000.00	$ 8,000.00	$ 6,500.00
10-909-55014	GAS SERVICE	$ 3,875.88	$ 3,410.14	$ 3,500.00	$ 4,250.00	$ 3,500.00
10-909-55036	INTERNET SERVICE	$ 1,167.50	$ 1,160.86	$ 1,300.00	$ 1,500.00	$ 1,500.00
	Total Services	**$ 25,415.67**	**$ 20,150.41**	**$ 19,900.00**	**$ 26,900.00**	**$ 22,750.00**
10-909-56015	MISCELLANEOUS EXP	$ 3,602.88	$ 1,739.18	$ 1,750.00	$ 1,750.00	$ 2,000.00
10-909-56017	TABLES & CHAIRS	$ -	$ -	$ 500.00	$ 750.00	$ 750.00
	Total Misc.	**$ 3,602.88**	**$ 1,739.18**	**$ 2,250.00**	**$ 2,500.00**	**$ 2,750.00**
	Total	**$ 81,363.93**	**$ 68,983.85**	**$ 78,225.00**	**$ 89,800.00**	**$ 90,200.00**

Interfund Expenditure Detail						
Object Code	**Object Name**	**2023 Actual**	**2024 Actual**	**2025 Projected**	**2025 Budget**	**2026 Budget**
10-950-57005	INTERFUND TRANSFER	$ 250,000.00	$ 75,000.00	$ 125,000.00	$ 125,000.00	$ 75,000.00
	Total	**$ 250,000.00**	**$ 75,000.00**	**$ 125,000.00**	**$ 125,000.00**	**$ 75,000.00**

COP Expenditure Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
10-960-56015	MISCELLANEOUS EXPE	$ -	$ -	$ -	$ 5,000.00	$ 5,000.00
10-960-59008	COP PRINCIPAL	$ 315,000.00	$ 330,000.00	$ 340,000.00	$ 340,000.00	$ 355,000.00
10-960-59009	COP INTEREST	$ 160,550.00	$ 152,360.00	$ 143,780.00	$ 144,000.00	$ 135,000.00
10-960-59010	COP ADMIN FEES	$ 1,250.00	$ 1,252.00	$ 1,250.00	$ 1,300.00	$ 1,300.00
	Total	**$ 476,800.00**	**$ 483,612.00**	**$ 485,030.00**	**$ 490,300.00**	**$ 496,300.00**

TRANSPORTATION

FUND

REVENUE AND EXPENDITURE SUMMARY

TRANSPORTATION FUND	2023 ACTUAL	2024 ACTUAL	2025 PROJECTED	2025 BUDGET	2026 BUDGET
REVENUES					
Transportation Sales Tax	752,854	765,009	753,534	785,000	768,604
Public Works Fees	0	43,096	44,000	35,000	35,000
Miscellaneous Income	14,114	26,467	15,000	15,000	13,500
TOTAL REVENUES	**766,967**	**834,572**	**812,534**	**835,000**	**817,104**
EXPENDITURES					
Personnel	277,700	277,303	245,908	254,000	263,550
Supplies	52,338	46,696	48,706	61,850	61,500
Bldg & Street Maint	70,315	42,633	46,300	71,000	67,500
Equipment Maint	44,150	26,113	19,500	28,000	25,000
Services	209,704	215,987	229,010	228,225	235,640
Miscellaneous	3,378	370	4,150	4,000	4,000
Capital Outlay	276,696	274,113	222,416	200,000	175,000
TOTAL EXPENDITURES	**934,281**	**883,215**	**815,990**	**847,075**	**832,190**
REVENUES over (under) Expenditures	(167,313)	(48,643)	(3,456)	(12,075)	(15,086)
Fund Balance at beginning of year	674,065	506,751	458,108	498,743	454,652
FUND BALANCE - ENDING	**506,751**	**458,108**	**454,652**	**338,433**	**439,566**

Transportation Revenue Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Sales Tax						
15-001-47015	TRANSP SALES TAX	752,853.63	765,008.72	753,533.59	785,000.00	768,604.00
	Total Sales Tax	**752,853.63**	**765,008.72**	**753,533.59**	**785,000.00**	**768,604.00**
Licenses and Permits						
15-001-43050	PUBLIC WORKS FEES	-	43,096.00	44,000.00	35,000.00	35,000.00
	Total Licenses and Permits	**-**	**43,096.00**	**44,000.00**	**35,000.00**	**35,000.00**
Misc.						
15-001-46010	INVESTMENT INCOME	14,113.69	16,147.90	15,000.00	15,000.00	13,500.00
15-001-46015	STREET SIGN INCOME	-	673.14	-	-	-
15-001-46021	MISC INCOME	-	9,645.96	-	-	-
15-001-46030	INTERFUND TRANSFER	-	-	-	-	-
	Total Misc.	**14,113.69**	**26,467.00**	**15,000.00**	**15,000.00**	**13,500.00**
	Total Revenue	**766,967.32**	**834,571.72**	**812,533.59**	**835,000.00**	**817,104.00**

Transportation Expenditure Summary

Category	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Personnel	$ 277,699.73	$ 277,302.54	$ 245,908.00	$ 254,000.00	$ 263,550.00
Supplies	$ 52,337.86	$ 46,696.26	$ 48,706.00	$ 61,850.00	$ 61,500.00
Bldg & Street Mai	$ 70,315.23	$ 42,633.08	$ 46,300.00	$ 71,000.00	$ 67,500.00
Equipment Maint.	$ 44,149.55	$ 26,113.22	$ 19,500.00	$ 28,000.00	$ 25,000.00
Services	$ 209,704.05	$ 215,986.58	$ 229,010.00	$ 228,225.00	$ 235,640.00
Miscellaneous	$ 3,378.18	$ 369.84	$ 4,150.00	$ 4,000.00	$ 4,000.00
Capital Outlay	$ 276,696.19	$ 274,113.41	$ 222,416.00	$ 200,000.00	$ 175,000.00
Total	**$ 934,280.79**	**$ 883,214.93**	**$ 815,990.00**	**$ 847,075.00**	**$ 832,190.00**

Transportation Expenditure Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
15-303-51001	SALARIES	$ 170,566.37	$ 174,830.80	$ 166,000.00	$ 165,000.00	$ 172,000.00
15-303-51004	OVERTIME	$ 5,422.08	$ 5,139.39	$ 6,250.00	$ 7,500.00	$ 7,500.00
15-303-51005	CLOTHING ALLOWANCE	$ 1,045.00	$ 825.00	$ 1,108.00	$ 1,200.00	$ 1,200.00
15-303-51006	LAGERS	$ 10,723.63	$ 10,338.84	$ 12,800.00	$ 12,800.00	$ 14,600.00
15-303-51007	SOCIAL SECURITY	$ 12,783.67	$ 13,107.63	$ 12,750.00	$ 12,500.00	$ 13,250.00
15-303-51008	HEALTH INSURANCE	$ 77,158.98	$ 73,060.88	$ 47,000.00	$ 55,000.00	$ 55,000.00
	Total Personnel Services	**$ 277,699.73**	**$ 277,302.54**	**$ 245,908.00**	**$ 254,000.00**	**$ 263,550.00**
15-303-52001	OFFICE SUPPLIES	$ 179.69	$ 316.42	$ 200.00	$ 500.00	$ 500.00
15-303-52002	UNIFORMS	$ 448.14	$ 379.77	$ 500.00	$ 750.00	$ 750.00
15-303-52003	FUEL/OIL	$ 9,970.86	$ 9,961.01	$ 12,000.00	$ 12,500.00	$ 12,500.00
15-303-52004	MINOR APPARATUS	$ 8,619.92	$ 7,434.06	$ 6,500.00	$ 8,000.00	$ 8,000.00
15-303-52007	CHEMICALS	$ 148.35	$ 223.34	$ 506.00	$ 750.00	$ 750.00
15-303-52012	SPECIAL APPAREL	$ 236.10	$ 439.12	$ 150.00	$ 500.00	$ 500.00
15-303-52014	PAINT/STRIPING MAT	$ 750.24	$ 1,428.98	$ 500.00	$ 1,500.00	$ 1,000.00
15-303-52015	POSTAGE	$ -	$ -	$ -	$ 100.00	$ -
15-303-52018	OTHER CONST MAT	$ 1,650.75	$ 517.12	$ 500.00	$ 1,500.00	$ 1,500.00
15-303-52019	SALT/SAND	$ 15,187.50	$ 6,505.18	$ 16,000.00	$ 16,000.00	$ 16,000.00
15-303-52020	ROCK/GRAVEL	$ 1,364.16	$ 2,677.43	$ 1,850.00	$ 2,250.00	$ 2,500.00
15-303-52026	ASPHALT PRODUCTS	$ 13,782.15	$ 16,813.83	$ 10,000.00	$ 17,500.00	$ 17,500.00
	Total Supplies	**$ 52,337.86**	**$ 46,696.26**	**$ 48,706.00**	**$ 61,850.00**	**$ 61,500.00**
15-303-53001	BLDG MAINT/REPAIR	$ 5,247.60	$ 1,567.63	$ 3,800.00	$ 6,000.00	$ 5,000.00
15-303-53009	RIGHT OF WAY MAINTENANCE	$ 49,794.53	$ 30,785.44	$ 35,000.00	$ 50,000.00	$ 50,000.00
15-303-53010	STREET SIGN REPLACEMENT	$ 15,273.10	$ 10,280.01	$ 7,500.00	$ 15,000.00	$ 12,500.00
	Total Building and Street Maint.	**$ 70,315.23**	**$ 42,633.08**	**$ 46,300.00**	**$ 71,000.00**	**$ 67,500.00**
15-303-54003	EQUIPMENT MAINT	$ 7,989.28	$ 10,152.71	$ 14,000.00	$ 10,000.00	$ 15,000.00
15-303-54004	ELECTRONIC EQUIP MAINT	$ 5,050.00	$ 2,074.61	$ 500.00	$ 5,000.00	$ 2,500.00
15-303-54005	VEHICLE MAINT	$ 31,110.27	$ 13,885.90	$ 5,000.00	$ 13,000.00	$ 7,500.00
	Total Equipment Maint.	**$ 44,149.55**	**$ 26,113.22**	**$ 19,500.00**	**$ 28,000.00**	**$ 25,000.00**
15-303-55001	TELEPHONE SERVICE	$ -	$ -	$ -	$ -	$ -
15-303-55003	INSURANCE	$ 75,550.33	$ 76,805.98	$ 65,300.00	$ 77,500.00	$ 70,000.00
15-303-55004	AUDIT	$ 3,816.00	$ 3,087.50	$ 4,425.00	$ 4,425.00	$ 4,575.00
15-303-55005	ADVERTISING	$ 363.59	$ 371.25	$ 500.00	$ 500.00	$ 500.00
15-303-55009	CONTRACT SERVICES	$ 5,172.53	$ 6,661.11	$ 6,750.00	$ 6,500.00	$ 6,750.00
15-303-55010	ENGINEERING SERV	$ -	$ 5,530.55	$ 19,000.00	$ 4,500.00	$ 15,000.00
15-303-55011	PRINTING	$ 269.89	$ 58.99	$ 65.00	$ 200.00	$ 65.00
15-303-55012	ELECTRIC SERVICE	$ 114,362.56	$ 117,621.72	$ 125,500.00	$ 125,000.00	$ 130,000.00
15-303-55013	DUES/CONF. EXPENSES	$ 5,187.31	$ 1,547.00	$ 1,750.00	$ 3,000.00	$ 3,000.00
15-303-55025	EQUIPMENT RENTAL	$ -	$ 131.61	$ 1,000.00	$ 1,000.00	$ 1,000.00
15-303-55031	PROPANE SERVICE	$ 2,417.38	$ 2,031.49	$ 2,500.00	$ 3,500.00	$ 2,500.00
15-303-55033	MOBILE COMMUNICATIONS	$ 2,433.91	$ 2,139.38	$ 2,220.00	$ 2,100.00	$ 2,250.00
15-303-55036	INTERNET SERVICE	$ 130.55	$ -	$ -	$ -	$ -
	Total Services	**$ 209,704.05**	**$ 215,986.58**	**$ 229,010.00**	**$ 228,225.00**	**$ 235,640.00**
15-303-56015	MISCELLANEOUS EXP	$ 2,135.10	$ 4.84	$ 150.00	$ 2,500.00	$ 2,500.00
15-303-56016	DAMAGE/CLAIMS	$ 1,243.08	$ 365.00	$ 4,000.00	$ 1,500.00	$ 1,500.00
	Total Misc.	**$ 3,378.18**	**$ 369.84**	**$ 4,150.00**	**$ 4,000.00**	**$ 4,000.00**
15-303-57001	CAPITAL IMPROVEMENTS	$ 195,331.19	$ 170,396.11	$ 162,416.00	$ 150,000.00	$ 150,000.00
15-303-57002	CAPITAL ASSETS	$ 81,365.00	$ 103,717.30	$ 60,000.00	$ 50,000.00	$ 25,000.00
	Total Capital Outlay	**$ 276,696.19**	**$ 274,113.41**	**$ 222,416.00**	**$ 200,000.00**	**$ 175,000.00**
	Total	**$ 934,280.79**	**$ 883,214.93**	**$ 815,990.00**	**$ 847,075.00**	**$ 832,190.00**

WATER

FUND

REVENUE AND EXPENDITURE SUMMARY

WATER FUND	2023 ACTUAL	2024 ACTUAL	2025 PROJECTED	2025 BUDGET	2026 BUDGET
REVENUES					
Charges of Services	1,990,606	2,152,258	2,323,000	2,176,500	2,151,450
Miscellaneous Income	34,086	66,994	53,000	38,000	45,000
Licenses & Permits	1,717	2,690	5,040	3,000	3,000
Bond Proceeds	0	0	0	0	0
TOTAL REVENUES	**2,026,408**	**2,221,941**	**2,381,040**	**2,217,500**	**2,199,450**
EXPENDITURES					
Personnel	581,526	592,582	640,100	645,000	670,500
Supplies	185,621	238,152	189,306	275,925	221,675
Building Maint.	4,552	4,568	7,700	49,200	64,200
Equipment Maint.	38,989	17,915	2,073	26,500	26,500
Services	671,303	765,235	723,875	733,175	761,075
Miscellaneous	61,001	65,936	69,530	66,500	70,000
Capital Outlay	164,721	30,423	75,000	100,000	45,000
Debt Service	319,629	320,457	321,070	321,200	327,300
TOTAL EXPENDITURES	**2,027,342**	**2,035,268**	**2,028,654**	**2,217,500**	**2,186,250**
REVENUES over (under) Expenditures	-934	186,673	352,386	0	13,200
Fund Balance at beginning of year	1,184,169	1,183,235	1,369,908	1,130,920	1,722,294
FUND BALANCE - ENDING	**1,183,235**	**1,369,908**	**1,722,294**	**1,130,920**	**1,735,494**
RESTRICTED FUNDS	0	0	0	0	0
AVAILABLE FUND BALANCE	**1,183,235**	**1,369,908**	**1,722,294**	**1,130,920**	**1,735,494**

Water Revenue Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Charges for Service						
20-001-45010	WATER SALES (METERED)	$ 1,794,944.30	$ 1,886,994.25	$ 1,930,000.00	$ 1,913,500.00	$ 1,958,950.00
20-001-45015	WATER SALES (BULK)	$ 6,714.35	$ 6,554.77	$ 2,500.00	$ 7,000.00	$ 2,500.00
20-001-45020	WATER TAPS	$ 100,969.00	$ 155,782.00	$ 285,000.00	$ 150,000.00	$ 85,000.00
20-001-45030	PENALTIES	$ 45,734.56	$ 53,333.21	$ 50,000.00	$ 48,500.00	$ 48,500.00
20-001-45035	SALES TAX	$ 31,114.71	$ 34,177.29	$ 34,500.00	$ 36,000.00	$ 35,000.00
20-001-45045	PRIMACY FEE	$ 11,128.80	$ 15,416.06	$ 21,000.00	$ 21,500.00	$ 21,500.00
	Total Charges for Service	**$ 1,990,605.72**	**$ 2,152,257.58**	**$ 2,323,000.00**	**$ 2,176,500.00**	**$ 2,151,450.00**
Misc.						
20-001-46010	INVESTMENT INCOME	$ 31,696.77	$ 44,662.43	$ 50,000.00	$ 38,000.00	$ 45,000.00
20-001-46030	MISC. INCOME	$ 2,388.91	$ 22,331.22	$ 3,000.00	$ -	$ -
20-001-46031	INTERFUND TRANSFER	$ -	$ -	$ -	$ -	$ -
	Total Misc.	**$ 34,085.68**	**$ 66,993.65**	**$ 53,000.00**	**$ 38,000.00**	**$ 45,000.00**
Licenses and Permits						
20-001-43050	PUBLIC WORKS FEES	$ 1,717.00	$ 2,689.82	$ 5,040.00	$ 3,000.00	$ 3,000.00
	Total Licenses and Permits	**$ 1,717.00**	**$ 2,689.82**	**$ 5,040.00**	**$ 3,000.00**	**$ 3,000.00**
Bond Proceeds						
20-001-47045	BOND PROCEEDS	$ -	$ -	$ -	$ -	$ -
20-001-47046	BOND PREMIUM	$ -	$ -	$ -	$ -	$ -
	Total Bond Proceeds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Total Revenue	**2,026,408.40**	**2,221,941.05**	**2,381,040.00**	**2,217,500.00**	**2,199,450.00**

Water Expenditure Summary

Category	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Personnel	$ 581,526.37	$ 592,582.02	$ 640,100.00	$ 645,000.00	$ 670,500.00
Supplies	$ 185,620.55	$ 238,152.00	$ 189,306.00	$ 275,925.00	$ 221,675.00
Building Maint.	$ 4,552.36	$ 4,568.39	$ 7,700.00	$ 49,200.00	$ 64,200.00
Equipment Maint.	$ 38,988.60	$ 17,914.98	$ 2,073.33	$ 26,500.00	$ 26,500.00
Services	$ 671,303.03	$ 765,235.16	$ 723,875.00	$ 733,175.00	$ 761,075.00
Miscellaneous	$ 61,000.89	$ 65,936.19	$ 69,530.00	$ 66,500.00	$ 70,000.00
Capital Outlay	$ 164,721.42	$ 30,422.71	$ 75,000.00	$ 100,000.00	$ 45,000.00
Debt Service	$ 319,628.70	$ 320,456.70	$ 321,070.00	$ 321,200.00	$ 327,300.00
Total	**$ 2,027,341.92**	**$ 2,035,268.15**	**$ 2,028,654.33**	**$ 2,217,500.00**	**$ 2,186,250.00**

Water Expenditure Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
20-309-51001	SALARIES	$ 376,846.87	$ 387,129.96	$ 427,150.00	$ 417,000.00	$ 438,500.00
20-309-51004	OVERTIME	$ 5,713.11	$ 8,339.00	$ 8,000.00	$ 10,000.00	$ 10,000.00
20-309-51005	CLOTHING ALLOWANCE	$ 1,086.25	$ 1,168.75	$ 1,500.00	$ 1,500.00	$ 1,500.00
20-309-51006	LAGERS	$ 22,715.48	$ 24,203.90	$ 34,000.00	$ 32,500.00	$ 37,000.00
20-309-51007	SOCIAL SECURITY	$ 28,124.69	$ 29,204.48	$ 32,300.00	$ 32,000.00	$ 33,500.00
20-309-51008	HEALTH INSURANCE	$ 147,039.97	$ 142,535.93	$ 137,150.00	$ 152,000.00	$ 150,000.00
20-309-55070	UNEMPLOYMENT	$ -	$ -	$ 960.00	$ -	$ -
	Total Personnel Services	**$ 581,526.37**	**$ 592,582.02**	**$ 641,060.00**	**$ 645,000.00**	**$ 670,500.00**
20-309-52001	OFFICE SUPPLIES	$ 1,552.81	$ 1,231.40	$ 850.00	$ 2,000.00	$ 1,500.00
20-309-52002	UNIFORMS	$ 448.10	$ 379.74	$ 400.00	$ 400.00	$ 650.00
20-309-52003	FUEL/OIL	$ 12,498.34	$ 11,875.56	$ 13,000.00	$ 14,500.00	$ 14,500.00
20-309-52004	MINOR APPARATUS	$ 7,462.10	$ 6,274.28	$ 5,000.00	$ 8,000.00	$ 8,000.00
20-309-52005	JANITORIAL SUPPL	$ 5.17	$ -	$ -	$ 25.00	$ 25.00
20-309-52007	CHEMICALS	$ 1,535.83	$ 360.41	$ 506.00	$ 1,000.00	$ 1,000.00
20-309-52012	SPECIAL APPAREL	$ 236.09	$ 439.09	$ 300.00	$ 500.00	$ 500.00
20-309-52015	POSTAGE	$ 7,539.20	$ 9,473.32	$ 10,000.00	$ 9,500.00	$ 10,500.00
20-309-52018	OTHER CONST MAT	$ 8,058.79	$ 2,197.11	$ 500.00	$ 5,000.00	$ 5,000.00
20-309-52020	ROCK/GRAVEL	$ 3,309.43	$ 6,796.06	$ 3,000.00	$ 5,000.00	$ 5,000.00
20-309-52021	METERS & FITTINGS	$ 102,061.71	$ 137,713.16	$ 130,000.00	$ 165,000.00	$ 125,000.00
20-309-52022	ELECTRONIC EQUIP	$ 385.69	$ 3,654.29	$ 750.00	$ 5,000.00	$ 5,000.00
20-309-52023	WATER MAINS & FITTINGS	$ 40,527.29	$ 57,757.58	$ 25,000.00	$ 60,000.00	$ 45,000.00
	Total Supplies	**$ 185,620.55**	**$ 238,152.00**	**$ 189,306.00**	**$ 275,925.00**	**$ 221,675.00**
20-309-53001	BLDG MAINT/REPAIR	$ 1,852.36	$ 1,868.39	$ 5,000.00	$ 4,200.00	$ 4,200.00
20-309-53006	TOWER MAINTENANCE	$ 2,700.00	$ 2,700.00	$ 2,700.00	$ 45,000.00	$ 60,000.00
	Total Building Maint.	**$ 4,552.36**	**$ 4,568.39**	**$ 7,700.00**	**$ 49,200.00**	**$ 64,200.00**
20-309-54003	EQUIPMENT MAINT	$ 7,578.51	$ 6,325.16	$ 50.00	$ 8,500.00	$ 8,500.00
20-309-54004	ELECTRONIC EQUIP MAINT	$ -	$ 941.84	$ 23.33	$ -	$ -
20-309-54005	VEHICLE MAINT	$ 31,100.59	$ 10,310.98	$ 1,500.00	$ 16,000.00	$ 16,000.00
20-309-54015	PUMP & MOTOR MAINTENANCE	$ 309.50	$ 337.00	$ 500.00	$ 2,000.00	$ 2,000.00
	Total Equipment Maint.	**$ 38,988.60**	**$ 17,914.98**	**$ 2,073.33**	**$ 26,500.00**	**$ 26,500.00**
20-309-55001	TELEPHONE SERVICE	$ 3,339.89	$ 3,472.37	$ 1,750.00	$ 4,350.00	$ 2,000.00
20-309-55002	OFFICE EQUIP LEASE	$ 603.46	$ 709.43	$ 650.00	$ 600.00	$ 750.00
20-309-55003	INSURANCE	$ 48,214.00	$ 59,812.07	$ 68,000.00	$ 59,800.00	$ 70,000.00
20-309-55004	AUDIT	$ 3,816.00	$ 3,087.50	$ 4,425.00	$ 4,425.00	$ 4,575.00
20-309-55005	ADVERTISING	$ 1,455.49	$ 324.50	$ 750.00	$ 1,500.00	$ 1,000.00
20-309-55009	CONTRACT SERVICES	$ 40,250.69	$ 104,526.34	$ 45,000.00	$ 42,000.00	$ 47,500.00
20-309-55010	ENGINEERING SERV	$ -	$ 1,280.75	$ 7,500.00	$ 7,500.00	$ 20,000.00
20-309-55011	PRINTING	$ 1,166.56	$ 1,441.94	$ 750.00	$ 1,500.00	$ 1,500.00
20-309-55012	ELECTRIC SERVICE	$ 31,566.93	$ 42,850.24	$ 38,500.00	$ 47,000.00	$ 45,000.00
20-309-55013	DUES/CONF. EXPENSES	$ 3,473.66	$ 2,104.21	$ 3,250.00	$ 4,000.00	$ 4,000.00
20-309-55014	GAS SERVICE	$ 3,320.25	$ 2,869.09	$ 3,000.00	$ 3,000.00	$ 3,000.00
20-309-55015	LEGAL SERVICES	$ 25,493.82	$ 26,485.14	$ 27,000.00	$ 27,500.00	$ 27,500.00
20-309-55025	EQUIPMENT RENTAL	$ -	$ 1,271.60	$ 500.00	$ 1,000.00	$ 1,000.00
20-309-55031	PROPANE SERVICE	$ 2,372.96	$ 2,031.49	$ 2,200.00	$ 3,000.00	$ 2,500.00
20-309-55032	WHOLESALE WATER	$ 500,332.05	$ 506,649.85	$ 515,000.00	$ 520,000.00	$ 525,000.00
20-309-55033	MOBILE COMMUNICATIONS	$ 3,015.14	$ 3,705.35	$ 3,800.00	$ 3,000.00	$ 3,900.00
20-309-55036	INTERNET SERVICE	$ 2,882.13	$ 2,613.29	$ 1,800.00	$ 3,000.00	$ 1,850.00
20-309-55040	IT SERVICES/EQUIP	$ -	$ -	$ -	$ -	$ -
	Total Services	**$ 671,303.03**	**$ 765,235.16**	**$ 723,875.00**	**$ 733,175.00**	**$ 761,075.00**
20-309-56002	SALES TAX	$ 31,985.77	$ 35,128.17	$ 36,000.00	$ 36,000.00	$ 36,500.00
20-309-56004	PRIMACY FEE	$ 20,128.53	$ 20,769.81	$ 21,530.00	$ 21,500.00	$ 22,000.00
20-309-56015	MISCELLANEOUS EXP	$ 8,886.59	$ 10,038.21	$ 12,000.00	$ 9,000.00	$ 11,500.00
20-309-56016	DAMAGE/CLAIMS	$ -	$ -	$ -	$ -	$ -
	Total Misc.	**$ 61,000.89**	**$ 65,936.19**	**$ 69,530.00**	**$ 66,500.00**	**$ 70,000.00**

20-309-57001	CAPITAL IMPROVEMENTS	$	116,920.00	$	18,020.82	$	-	$	30,000.00	$ 15,000.00
20-309-57002	CAPITAL ASSETS	$	47,801.42	$	12,401.89	$	75,000.00	$	70,000.00	$ 30,000.00
	Total Capital Outlay	**$**	**164,721.42**	**$**	**30,422.71**	**$**	**75,000.00**	**$**	**100,000.00**	**$ 45,000.00**
20-309-59001	WATER DEBT COP PRINC	$	244,260.00	$	252,540.00	$	260,820.00	$	260,900.00	$ 270,000.00
20-309-59003	WATER DEBT COP INTEREST	$	74,126.70	$	66,674.70	$	59,000.00	$	59,000.00	$ 56,000.00
20-309-59004	WATER DEBT COP ADMIN FEE	$	1,242.00	$	1,242.00	$	1,250.00	$	1,300.00	$ 1,300.00
20-309-59020	BOND ISSUANCE COST	$	-	$	-	$	-	$	-	$ -
20-309-59022	BOND REDEMPTION	$	-	$	-	$	-	$	-	$ -
	Total Debt Service	**$**	**319,628.70**	**$**	**320,456.70**	**$**	**321,070.00**	**$**	**321,200.00**	**$ 327,300.00**
	Total	**$**	**2,027,341.92**	**$**	**2,035,268.15**	**$**	**2,029,614.33**	**$**	**2,217,500.00**	**$ 2,186,250.00**

SEWER

FUND

REVENUE AND EXPENDITURE SUMMARY

SEWER FUND	2023 ACTUAL	2024 ACTUAL	2025 PROJECTED	2025 BUDGET	2026 BUDGET
REVENUES					
Charges for Services	1,886,476	2,063,823	2,379,500	2,079,760	2,066,950
Miscellaneous	131,716	145,558	134,578	137,900	140,050
Licenses & Permits	0	4,392	7,000	5,000	5,000
Bond Proceeds	0	0	0	0	0
TOTAL REVENUES	**2,018,192**	**2,213,773**	**2,521,078**	**2,222,660**	**2,212,000**
EXPENDITURES					
Personnel	565,243	598,902	662,280	654,000	715,900
Supplies	50,846	53,675	40,715	61,100	58,000
Building Maint.	12,131	10,486	6,500	10,000	10,000
Equipment Maint.	93,693	78,275	71,500	95,000	90,000
Services	259,232	332,023	391,660	427,425	365,000
Miscellaneous	17,457	14,299	18,400	18,000	23,500
Capital Outlay	122,573	181,710	737,000	706,035	540,000
Debt Service	787,108	753,939	250,690	251,100	433,050
TOTAL EXPENDITURES	**1,908,282**	**2,023,309**	**2,178,745**	**2,222,660**	**2,235,450**
REVENUES over (under) Expenditures	109,910	190,464	342,333	0	(23,450)
Fund Balance at beginning of year	1,859,448	1,969,358	2,159,822	1,875,255	2,502,155
FUND BALANCE - ENDING	**1,969,358**	**2,159,822**	**2,502,155**	**1,875,255**	**2,478,705**

Sewer Revenue Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Charges for Service						
25-001-45012	SEWER FEES	1,429,101.74	1,531,129.62	1,587,000.00	1,535,100.00	1,690,650.00
25-001-45013	I&I INCOME	152,735.35	160,235.33	165,000.00	161,160.00	168,300.00
25-001-45025	SEWER TAPS	3,377.00	3,377.00	-	-	-
25-001-45030	PENALTIES	25,224.21	28,742.27	22,500.00	27,000.00	23,000.00
25-001-45055	SEWER AVAILABILITY FEE	276,038.00	340,339.00	605,000.00	356,500.00	185,000.00
	Total Charges for Service	**1,886,476.30**	**2,063,823.22**	**2,379,500.00**	**2,079,760.00**	**2,066,950.00**
Misc.						
25-001-46010	INVESTMENT INCOME	64,217.07	60,452.07	74,500.00	62,500.00	80,000.00
25-001-46011	COP INVESTMENT INCOME	275.82	461.51	78.00	400.00	50.00
25-001-46020	MISC. INCOME	67,222.86	84,644.51	60,000.00	75,000.00	60,000.00
25-001-46030	INTERFUND TRANSFER	-	-	-	-	-
	Total Misc.	**131,715.75**	**145,558.09**	**134,578.00**	**137,900.00**	**140,050.00**
Licenses and Permits						
25-001-43050	PUBLIC WORKS FEES	-	4,391.50	7,000.00	5,000.00	5,000.00
	Total Licenses and Permits	**-**	**4,391.50**	**7,000.00**	**5,000.00**	**5,000.00**
Bond Proceeds						
25-001-47045	BOND PROCEEDS	-	-	-	-	-
25-001-47046	BOND PREMIUM	-	-	-	-	-
	Total Bond Proceeds	**-**	**-**	**-**	**-**	**-**
	Total Revenue	**2,018,192.05**	**2,213,772.81**	**2,521,078.00**	**2,222,660.00**	**2,212,000.00**

Sewer Expenditure Summary

Category	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Personnel	$ 565,242.74	$ 598,901.69	$ 662,280.00	$ 654,000.00	$ 715,900.00
Supplies	$ 50,845.54	$ 53,674.53	$ 40,715.00	$ 61,100.00	$ 58,000.00
Building Maint.	$ 12,131.18	$ 10,486.31	$ 6,500.00	$ 10,000.00	$ 10,000.00
Equipment Maint.	$ 93,693.42	$ 78,275.18	$ 71,500.00	$ 95,000.00	$ 90,000.00
Services	$ 259,231.98	$ 332,022.83	$ 391,660.00	$ 427,425.00	$ 365,000.00
Miscellaneous	$ 17,457.00	$ 14,299.11	$ 18,400.00	$ 18,000.00	$ 23,500.00
Capital Outlay	$ 122,572.77	$ 181,710.36	$ 737,000.00	$ 706,035.00	$ 540,000.00
Debt Service	$ 787,107.70	$ 753,938.58	$ 250,690.00	$ 251,100.00	$ 433,050.00
Total	**$ 1,908,282.33**	**$ 2,023,308.59**	**$ 2,178,745.00**	**$ 2,222,660.00**	**$ 2,235,450.00**

Sewer Expenditure Detail						
Object Code	**Object Name**	**2023 Actual**	**2024 Actual**	**2025 Projected**	**2025 Budget**	**2026 Budget**
25-303-51001	SALARIES	$ 388,081.51	$ 413,177.54	$ 443,500.00	$ 442,000.00	$ 478,800.00
25-303-51004	OVERTIME	$ 3,956.61	$ 9,327.57	$ 9,000.00	$ 7,500.00	$ 9,500.00
25-303-51005	CLOTHING ALLOWANCE	$ 893.75	$ 1,031.25	$ 1,720.00	$ 1,500.00	$ 1,750.00
25-303-51006	LAGERS	$ 22,001.12	$ 25,417.55	$ 35,500.00	$ 34,500.00	$ 40,500.00
25-303-51007	SOCIAL SECURITY	$ 29,092.12	$ 31,434.44	$ 33,500.00	$ 33,500.00	$ 36,650.00
25-303-55070	UNEMPLOYMENT	$ -	$ -	$ 960.00	$ -	$ -
25-303-51008	HEALTH INSURANCE	$ 121,217.63	$ 118,513.34	$ 138,100.00	$ 135,000.00	$ 148,700.00
	Total Personnel Services	**$ 565,242.74**	**$ 598,901.69**	**$ 662,280.00**	**$ 654,000.00**	**$ 715,900.00**
25-303-52001	OFFICE SUPPLIES	$ 1,667.92	$ 3,151.18	$ 1,500.00	$ 2,000.00	$ 2,000.00
25-303-52002	UNIFORMS	$ 448.10	$ 379.74	$ 500.00	$ 500.00	$ 650.00
25-303-52003	FUEL/OIL	$ 12,975.22	$ 12,361.89	$ 12,500.00	$ 14,500.00	$ 13,000.00
25-303-52004	MINOR APPARATUS	$ 7,703.08	$ 10,099.07	$ 6,500.00	$ 8,000.00	$ 8,000.00
25-303-52005	JANITORIAL SUPPL	$ 5.17	$ -	$ 15.00	$ 100.00	$ 100.00
25-303-52007	CHEMICALS	$ 1,790.17	$ 507.33	$ 750.00	$ 2,500.00	$ 1,000.00
25-303-52012	SPECIAL APPAREL	$ 236.09	$ 439.09	$ 150.00	$ 500.00	$ 500.00
25-303-52015	POSTAGE	$ 8,290.88	$ 9,248.45	$ 9,300.00	$ 9,500.00	$ 9,500.00
25-303-52016	LAB EQUIPMENT/SUPPLIES	$ 5,137.46	$ 7,820.61	$ 8,000.00	$ 8,500.00	$ 8,250.00
25-303-52018	OTHER CONST MAT	$ 1,650.75	$ 653.05	$ -	$ 1,500.00	$ 1,500.00
25-303-52020	ROCK/GRAVEL	$ 927.50	$ 2,677.34	$ 1,500.00	$ 2,500.00	$ 2,500.00
25-303-52022	ELECTRONIC EQUIP	$ -	$ 394.50	$ -	$ 1,000.00	$ 1,000.00
25-303-52024	SEWER MAINS & FITTINGS	$ 10,013.20	$ 5,942.28	$ -	$ 10,000.00	$ 10,000.00
	Total Supplies	**$ 50,845.54**	**$ 53,674.53**	**$ 40,715.00**	**$ 61,100.00**	**$ 58,000.00**
25-303-53001	BLDG MAINT/REPAIR	$ 12,131.18	$ 10,486.31	$ 6,500.00	$ 10,000.00	$ 10,000.00
	Total Building Maint.	**$ 12,131.18**	**$ 10,486.31**	**$ 6,500.00**	**$ 10,000.00**	**$ 10,000.00**
25-303-54003	EQUIPMENT MAINT	$ 24,329.25	$ 20,316.47	$ 24,000.00	$ 20,000.00	$ 25,000.00
25-303-54004	ELECTRONIC EQUIP MAINT	$ 700.00	$ 7,323.80	$ 500.00	$ 5,000.00	$ 5,000.00
25-303-54005	VEHICLE MAINT	$ 32,938.61	$ 11,850.56	$ 3,500.00	$ 15,000.00	$ 10,000.00
25-303-54015	PUMP & MOTOR MAINTENANCE	$ 33,978.33	$ 38,284.69	$ 40,000.00	$ 50,000.00	$ 45,000.00
25-303-54016	SEWER MAIN REPAIR/MAINT	$ 1,747.23	$ 499.66	$ 3,500.00	$ 5,000.00	$ 5,000.00
	Total Equipment Maint.	**$ 93,693.42**	**$ 78,275.18**	**$ 71,500.00**	**$ 95,000.00**	**$ 90,000.00**
25-303-55001	TELEPHONE SERVICE	$ 4,503.65	$ 4,710.56	$ 1,750.00	$ 5,700.00	$ 1,750.00
25-303-55002	OFFICE EQUIP LEASE	$ 603.46	$ 709.45	$ 625.00	$ 650.00	$ 625.00
25-303-55003	INSURANCE	$ 51,063.35	$ 58,344.45	$ 72,550.00	$ 59,000.00	$ 74,000.00
25-303-55004	AUDIT	$ 3,816.00	$ 3,087.50	$ 4,425.00	$ 4,425.00	$ 4,575.00
25-303-55005	ADVERTISING	$ 762.48	$ 1,268.75	$ 850.00	$ 850.00	$ 850.00
25-303-55006	MILEAGE REIMBURSE	$ -	$ -	$ -	$ -	$ -
25-303-55009	CONTRACT SERVICES	$ 44,286.06	$ 104,351.65	$ 146,000.00	$ 183,000.00	$ 100,000.00
25-303-55010	ENGINEERING SERV	$ 12,091.70	$ 6,775.75	$ 1,000.00	$ 11,500.00	$ 11,500.00
25-303-55011	PRINTING	$ 1,142.54	$ 1,441.93	$ 750.00	$ 1,850.00	$ 1,250.00
25-303-55012	ELECTRIC SERVICE	$ 99,622.06	$ 109,301.75	$ 120,000.00	$ 115,000.00	$ 125,000.00
25-303-55013	DUES/CONF. EXPENSES	$ 2,567.08	$ 2,463.68	$ 2,750.00	$ 3,000.00	$ 3,000.00
25-303-55014	GAS SERVICE	$ 3,320.24	$ 2,869.11	$ 3,000.00	$ 3,000.00	$ 3,000.00
25-303-55015	LEGAL SERVICES	$ 25,493.82	$ 26,485.14	$ 27,000.00	$ 26,500.00	$ 27,500.00
25-303-55025	EQUIPMENT RENTAL	$ -	$ 131.10	$ 1,500.00	$ 2,000.00	$ 2,000.00
25-303-55030	WATER	$ 253.39	$ 307.68	$ 360.00	$ 400.00	$ 400.00
25-303-55031	PROPANE SERVICE	$ 2,372.96	$ 2,031.49	$ 2,200.00	$ 2,500.00	$ 2,500.00
25-303-55033	MOBILE COMMUNICATIONS	$ 4,451.17	$ 5,129.52	$ 5,050.00	$ 5,050.00	$ 5,150.00
25-303-55036	INTERNET SERVICE	$ 2,882.02	$ 2,613.32	$ 1,850.00	$ 3,000.00	$ 1,900.00
25-303-55040	IT SERVICES/EQUIP	$ -	$ -	$ -	$ -	$ -
	Total Services	**$ 259,231.98**	**$ 332,022.83**	**$ 391,660.00**	**$ 427,425.00**	**$ 365,000.00**
25-303-56006	DNR SERVICE FEE	$ 8,927.72	$ 4,789.60	$ 4,900.00	$ 5,000.00	$ 5,000.00
25-303-56015	MISCELLANEOUS EXP	$ 8,529.28	$ 9,509.51	$ 13,500.00	$ 8,000.00	$ 13,500.00
25-303-56016	DAMAGE/CLAIMS	$ -	$ -	$ -	$ 5,000.00	$ 5,000.00
	Total Misc.	**$ 17,457.00**	**$ 14,299.11**	**$ 18,400.00**	**$ 18,000.00**	**$ 23,500.00**
25-303-57001	CAPITAL IMPROVEMENTS	$ 30,191.57	$ 20,985.23	$ 46,000.00	$ 46,035.00	$ 30,000.00
25-303-57002	CAPITAL ASSETS	$ 44,343.42	$ 8,602.00	$ 50,000.00	$ 50,000.00	$ 10,000.00
25-303-57003	I & I IMPROVEMENTS	$ 48,037.78	$ 152,123.13	$ 641,000.00	$ 610,000.00	$ 500,000.00

	Total Capital Outlay	**$ 122,572.77**	**$ 181,710.36**	**$ 737,000.00**	**$ 706,035.00**	**$ 540,000.00**
25-303-59020	BOND ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -
25-303-59022	BOND REDEMPTION	$ -	$ -	$ -	$ -	$ -
25-303-59025	SEWER SRF PRINC	$ 465,000.00	$ 490,000.00	$ -	$ -	$ -
25-303-59026	SEWER SRF INTEREST	$ 33,957.50	$ 11,515.00	$ -	$ -	$ -
25-303-59027	SEWER SRF ADMIN FEE	$ -	$ 2,449.02	$ -	$ -	$ -
25-303-59029	DNR LOAN PROCESSING FEE	$ 4,847.64	$ -	$ -	$ -	$ -
25-303-59035	2012 SEWER COP PRINC	$ 50,740.00	$ 52,460.00	$ 54,180.00	$ 54,500.00	$ 55,000.00
25-303-59036	SEWER COP INTEREST	$ 15,398.30	$ 13,850.30	$ 12,500.00	$ 12,500.00	$ 11,500.00
25-303-59037	SEWER COP ADMIN FEES	$ 258.00	$ 258.00	$ 260.00	$ 300.00	$ 300.00
25-304-55010	2017 COP ENGINEERING SERVICES	$ -	$ -	$ -	$ -	$ -
25-304-56015	2017 COP MISC EXPENSES	$ -	$ -	$ -	$ -	$ -
25-304-57001	2017 COP CAPITAL IMPROVEMENTS	$ 33,500.00	$ -	$ -	$ -	$ -
25-304-59008	2017 COP PRINCIPAL	$ -	$ -	$ -	$ -	$ 185,000.00
25-304-59009	2017 COP INTEREST	$ 182,156.26	$ 182,156.26	$ 182,500.00	$ 182,500.00	$ 180,000.00
25-304-59010	2017 COP ADMIN FEES	$ 1,250.00	$ 1,250.00	$ 1,250.00	$ 1,300.00	$ 1,250.00
	Total Debt Service	**$ 787,107.70**	**$ 753,938.58**	**$ 250,690.00**	**$ 251,100.00**	**$ 433,050.00**
	Total	**$ 1,908,282.33**	**$ 2,023,308.59**	**$ 2,178,745.00**	**$ 2,222,660.00**	**$ 2,235,450.00**

GENERAL OBLIGATION

FUND

REVENUE AND EXPENDITURE SUMMARY

GENERAL OBLIGATION DEBT	2023 ACTUAL	2024 ACTUAL	2025 PROJECTED	2025 BUDGET	2026 BUDGET
REVENUES					
Property Taxes	424,672	514,662	530,493	536,650	564,550
Misc.	254,514	78,360	127,000	129,000	76,500
TOTAL REVENUES	**679,186**	**593,022**	**657,493**	**665,650**	**641,050**
EXPENDITURES					
G.O. Debt Principal	550,000	580,000	605,000	605,000	640,500
G.O. Debt Interest	90,950	74,000	58,425	58,500	44,500
G.O. Debt Administrative Fee	1,368	618	1,250	2,150	2,150
Bond Redemption	0	0	0	0	0
TOTAL EXPENDITURES	**642,318**	**654,618**	**664,675**	**665,650**	**687,150**
Excess (deficiency) over expenditures	36,868	(61,596)	(7,182)	0	(46,100)
Fund Balance at beginning of year	390,214	427,082	365,486	341,382	358,304
FUND BALANCE - ENDING	**427,082**	**365,486**	**358,304**	**353,168**	**312,204**

GO Debt Revenue Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Property Taxes						
30-001-48010	REAL ESTATE	337,859.03	406,825.07	425,000.00	425,650.00	460,000.00
30-001-48020	PERSONAL PROPERTY	55,948.74	64,920.75	65,000.00	70,000.00	64,150.00
30-001-48030	M & M REPLACEMENT	10,920.17	15,686.62	13,505.00	15,000.00	13,500.00
30-001-48040	RAILROAD & UTILITY	9,997.57	13,342.79	14,388.00	14,500.00	14,400.00
30-001-48060	PRIOR & PENALTIES	9,946.75	13,886.74	12,600.00	11,500.00	12,500.00
	Total Property Taxes	**424,672.26**	**514,661.97**	**530,493.00**	**536,650.00**	**564,550.00**
Misc.						
30-001-46010	INVESTMENT INCOME	4,513.74	3,360.19	2,000.00	4,000.00	1,500.00
30-001-46030	INTERFUND TRANSFER	250,000.00	75,000.00	125,000.00	125,000.00	75,000.00
	Total Misc.	**254,513.74**	**78,360.19**	**127,000.00**	**129,000.00**	**76,500.00**
	Total Revenue	**679,186.00**	**593,022.16**	**657,493.00**	**665,650.00**	**641,050.00**

GO Debt Expenditure Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projecte	2025 Budget	2026 Budget
30-002-59005	G.O. DEBT PRINC	$ 550,000.00	$ 580,000.00	$ 605,000.00	$ 605,000.00	$ 640,500.00
30-002-59006	G.O. DEBT INT	$ 90,950.00	$ 74,000.00	$ 58,425.00	$ 58,500.00	$ 44,500.00
30-002-59007	G.O. DEBT ADMIN FEE	$ 1,368.00	$ 618.00	$ 1,250.00	$ 2,150.00	$ 2,150.00
30-002-59010	BOND REDEMPTION	$ -	$ -	$ -	$ -	$ -
	Total	**$ 642,318.00**	**$ 654,618.00**	**$ 664,675.00**	**$ 665,650.00**	**$ 687,150.00**

CAPITAL IMPROVEMENT

FUND

REVENUE AND EXPENDITURE SUMMARY

CAPITAL IMPROVEMENT	2023 ACTUAL	2024 ACTUAL	2025 PROJECTED	2025 BUDGET	2026 BUDGET
REVENUES					
Capital Improvement Sales Tax	376,426	382,504	378,679	392,000	387,000
Investment Income	17,140	22,256	15,000	18,000	13,000
Miscellaneous Income	0	42,602	17,000	0	0
TOTAL REVENUES	**393,566**	**447,362**	**410,679**	**410,000**	**400,000**
EXPENDITURES					
Capital Outlay	469,014	659,008	395,000	410,000	411,000
Lease Purchase Debt Interest	943	0	0	0	0
TOTAL EXPENDITURES	**469,956**	**659,008**	**395,000**	**410,000**	**411,000**
Excess (deficiency) over expenditures	(76,390)	(211,646)	15,679	0	(11,000)
Fund Balance at beginning of year	768,824	692,434	480,788	750,381	496,467
FUND BALANCE - ENDING	**692,434**	**480,788**	**496,467**	**750,381**	**485,467**

Capital Improvement Revenue Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
50-001-47010	SALES TAX	$ 376,426.43	$ 382,504.07	$ 378,679.03	$ 392,000.00	$ 387,000.00
50-001-46010	INVESTMENT INCOME	$ 17,139.68	$ 22,256.06	$ 15,000.00	$ 18,000.00	$ 13,000.00
50-001-46020	MISC INCOME	$ -	$ 42,601.83	$ 17,000.00	$ -	$ -
	total	**$ 393,566.11**	**$ 447,361.96**	**$ 410,679.03**	**$ 410,000.00**	**$ 400,000.00**

Capital Improvement Expenditure Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
50-002-57001	CAPITAL IMPROVEMENTS	$ 469,013.56	$ 659,008.06	$ 395,000.00	$ 410,000.00	$ 411,000.00
50-002-58002	LEASE PURCHASE DEBT INTEREST	$ 942.90	$ -	$ -	$ -	$ -
	total	**$ 469,956.46**	**$ 659,008.06**	**$ 395,000.00**	**$ 410,000.00**	**$ 411,000.00**

STREET IMPROVEMENT

FUND

REVENUE AND EXPENDITURE SUMMARY

STREET IMPROVEMENT USE TAX FUND	2023 ACTUAL	2024 ACTUAL	2025 PROJECTED	2025 BUDGET	2026 BUDGET
REVENUES					
Use Tax	300,463	698,522	665,000	741,000	725,000
Investment Income	331	10,302	9,000	9,000	7,500
Miscellaneous Income	0	0	0	0	0
TOTAL REVENUES	**300,794**	**708,824**	**674,000**	**750,000**	**732,500**
EXPENDITURES					
Capital Improvements	50,000	630,524	800,000	800,000	750,000
TOTAL EXPENDITURES	**50,000**	**630,524**	**800,000**	**800,000**	**750,000**
Excess (deficiency) over expenditures	250,794	78,300	(126,000)	(50,000)	(17,500)
Fund Balance at beginning of year	0	250,794	329,094	300,000	203,094
FUND BALANCE - ENDING	**250,794**	**329,094**	**203,094**	**250,000**	**185,594**

Street Improvement Revenue Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
75-001-47013	USE TAX	$ 300,462.51	$ 698,522.25	$ 665,000.00	$ 741,000.00	$ 725,000.00
75-001-46010	INVESTMENT INCOME	$ 331.09	$ 10,301.67	$ 9,000.00	$ 9,000.00	$ 7,500.00
	Total	**$ 300,793.60**	**$ 708,823.92**	**$ 674,000.00**	**$ 750,000.00**	**$ 732,500.00**

Street Improvement Expenditure Detail

Object Code	Object Name	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
75-002-57001	CAPITAL IMPROVEMENTS	$ 50,000.00	$ 630,524.35	$ 800,000.00	$ 800,000.00	$ 750,000.00
	Total	**$ 50,000.00**	**$ 630,524.35**	**$ 800,000.00**	**$ 800,000.00**	**$ 750,000.00**

PERSONNEL SUMMARY

PERSONNEL SUMMARY

	2023 AUTHORIZED	2024 AUTHORIZED	2025 AUTHORIZED	2026 AUTHORIZED
Administration				
Regular Full Time	1.50	1.50	1.50	1.50
Regular Part Time	-	-	-	-
Total	**1.50**	**1.50**	**1.50**	**1.50**
Emergency Mgmt.				
Regular Full Time	-	-	-	-
Regular Part Time	0.50	0.50	0.50	0.50
Total	**0.50**	**0.50**	**0.50**	**0.50**
Parks				
Regular Full Time	7.00	7.00	7.00	7.00
Regular Part Time	0.50	0.50	0.50	0.50
Total	**7.50**	**7.50**	**7.50**	**7.50**
Municipal Court				
Regular Full Time	2.00	2.00	2.00	2.00
Regular Part Time	-	-	-	-
Total	**2.00**	**2.00**	**2.00**	**2.00**
Police Department				
Regular Full Time	19.00	21.00	21.00	21.00
Regular Part Time	2.00	2.00	2.00	2.00
Total	**21.00**	**23.00**	**23.00**	**23.00**
Building and Codes				
Regular Full Time	2.50	2.50	2.80	2.80
Regular Part Time	-	-	-	-
Total	**2.50**	**2.50**	**2.80**	**2.80**
Senior Center				
Regular Full Time	-	-	-	-
Regular Part Time	1.00	1.00	1.00	1.00
Total	**1.00**	**1.00**	**1.00**	**1.00**
Streets				
Regular Full Time	3.90	3.90	3.10	3.10
Regular Part Time	-	-	-	-
Total	**3.90**	**3.90**	**3.10**	**3.10**
Water				
Regular Full Time	6.50	6.50	6.40	6.40
Regular Part Time	-	-	-	-
Total	**6.50**	**6.50**	**6.40**	**6.40**
Sewer				
Regular Full Time	6.60	6.60	7.20	7.20
Regular Part Time	-	-	-	-
Total	**6.60**	**6.60**	**7.20**	**7.20**

Total FTEs				
Regular Full Time	49.00	51.00	51.00	51.00
Regular Part Time	4.00	4.00	4.00	4.00
Total	**53.00**	**55.00**	**55.00**	**55.00**

Seasonal Hours

	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Seasonal Hours					
Park Operations	5,924	6,322	5,250	6,500	5,750
Pool	15,518	10,998	10,253	12,500	10,750
Total	**21,442**	**17,320**	**15,503**	**19,000**	**16,500**