

# Annual Budget



Fiscal Year 2025-2026

# City of Festus

## Annual Budget Fiscal Year 2025-2026

### Sam Richards, Mayor

Ward 1  
Jim Collier  
Dave Boyer

Ward 2  
Brian Wehner  
Staci Templeton

Ward 3  
Bobby Venz  
Kevin Dennis

Ward 4  
Jim Tinnin  
Michael Cook

Lori Eisenbeis, Treasurer

---

---

Greg Camp, City Administrator

Michelle Vaughn, Finance Director  
Doug Wendel, Chief of Police  
Michael Christopher Public Works Director  
Mark Harris, Building Director  
Josh Whaley, Park Director  
Elizabeth Steffen, Library Director  
Jeff Broombaugh, Fire Chief  
Leah Smith, City Clerk  
Barb Lowry, Recreation & Tourism Director



## BUDGET LETTER

---

**To the Honorable Mayor, Members of the City Council, and Citizens of Festus.**

It is my privilege to present the City of Festus budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026, as adopted by Ordinance No. 4849. This budget serves as the City's financial plan, guiding both operations and capital improvements, and reflects the priorities established by the City Council.

### OVERVIEW OF THE 2025-2026 BUDGET:

The adopted budget provides for **total revenues and transfers in \$36.3 million** and **total expenditure and transfers out of \$38.6 million**. The estimated fund balance of **\$44.6 million** ensures the City maintains a strong financial position while meeting service demands and advancing infrastructure improvements.

This budget is designed to balance today's service needs with long-term responsibility.

### REVENUE HIGHLIGHTS:

- **General Fund revenues** of \$11.15 million primarily from sales tax (\$7.1 million), utility gross receipts (\$800,000), motor vehicle-related fees and taxes (\$616,500), and proper tax (\$0.1338 per \$100) totaling \$340,000.
- **Dedicated sales taxes** provide stable funding for core services:
  - ½% City Transportation Tax - \$1.89 Million
  - ¼% Parks & Storm Water Tax - \$948,000
  - ¼% Capital Improvement Tax - \$948,000
- **Public Safety Taxes** are projected at \$2.06 million for police/dispatch and \$1.24 million for fire services.
- **Water Fund Revenues:** \$4.7 million, with a recommended 3% rate adjustment to support operational and capital improvement needs.

### EXPENDITURE HIGHLIGHTS:

- **General Fund expenditures:** \$12.0 million, including Administration (\$1.58 million), Non-Departmental (\$1.78 million), Building & Code Enforcement (\$500,000), and transfers to other funds (\$7.31 million). An additional \$525,000 supports capital outlay to other departments.
- **Police and Dispatch:** \$6.85 million. Funding sources include the Public Safety Tax and General Sales Tax. This year includes a new DWI Enforcement Unit fully funded by MoDot in year one (transitioning to 75% in year two and 50% thereafter).
- **Fire Department:** \$2.73 million. Funding sources include the Public Safety Tax, General Sales Tax, and dedicated property tax (\$0.1839 per \$100 of assessed valuation). Council approved hiring three additional new full-time firefighters, bringing the total to twelve. Plans also advance for a second fire station, including site demolition, design, and phase 1 construction, along with financing for a new ladder truck.
- **Parks:** \$2.23 million, funded by the ¼% Parks & Storm Water Tax (75% allocated to parks) and a dedicated property tax (\$0.0995 per \$100). Council approved hiring an additional full-time laborer. Planned improvements include

Phase 2 of the Red Barn Project (HVAC), playground replacements, pavilion renovations, and security upgrades across all parks.

- **Water Fund:** \$7.6 million, including \$4.5 million for operations and \$3.2 million for capital projects and debt service. Capital projects include tank renovations, fencing, pipe lining, and waterline replacements. A transfer of \$2.07 million to the Capital Reserve Fund reflects proceeds from the sewer system sale, reserved for future needs but not limited to health, library, and park funds.

Transfers between funds-particularly from sales tax revenues-ensure proper support for operational, capital reserves, debt obligations, and equipment need.

### **FISCAL STEWARDSHIP:**

The FY 2025-2026 budget takes a conservative approach to revenues and a disciplined stance on spending. While expenditure exceed revenues this year, strong fund balances and prior surpluses allow the City to sustain current service levels without compromising financial stability.

Projected Ending Fund Balances:

- General Fund: \$6.70 million
- Public Safety Fund: \$2.02 million
- Fire Fund: \$2.23 million
- Capital Reserve Fund: \$7.03 million
- Capital Improvement Fund: \$4.28 million (dedicated to water only)
- Water Fund \$5.52 million (Cash & Investments)

### **CONCLUSION:**

The adoption of this budget ensures that the City of Festus can continue to provide high-quality municipal services while maintaining prudent reserves. I thank the Mayor, City Council, and Department Directors for their collaboration throughout the budget process.

Respectfully submitted,

*Michelle Vaughn*

Michelle Vaughn  
Finance Director

**THE CITY OF FESTUS "FINAL" BUDGET SUMMARY FOR FYE 9/30/2026**

		OPERATING BUDGET - 2025-2026						CAPITAL BUDGET - 2025-2026						REVENUES TO EXPENDITURES NET	Projected Fund Balance @ 9/30/2026	
9/25/2025	Projected Fund Balance W/AMENDMENTS @ 9/30/2025	Operating Revenues	Transfers In Operating	Payroll & Benefits With COLA	Operating Expenses	Transfers Out Operating	OPERATING NET	Project/Special Revenues	Transfers In Capital	Lease & Loan Payments	Capital/Project Expenditures	Transfers Out Capital	CAPITAL NET			
<b>General Fund:</b>														Operating Exp (includes Fire Tax & Public Safety)	\$ 18,822,324	
														39% Oper Exp	\$ 7,340,706	
9	Administration			\$ 990,420	\$ 453,366		\$ (1,443,786)			\$ 85,740	\$ 52,077		\$ (137,817)	\$ (1,581,603)	Combined at 58% 7-Months	
10	Building			\$ 419,712	\$ 80,236	\$ 11,097	\$ (511,045)			\$ -	\$ -	\$ 1,321	\$ (1,321)	\$ (512,366)		
11	Police					\$ 5,122,197	\$ (5,122,197)	\$ 49,830				\$ 136,932	\$ (87,102)	\$ (5,209,299)	General Fund at 61% 7-MONTHS	
12	Dispatch						\$ -							\$ -		
13	Fire					\$ 1,273,012	\$ (1,273,012)					\$ 229,977	\$ (229,977)	\$ (1,502,989)		
14	Library					\$ 136,270	\$ (136,270)					\$ 157,186	\$ (157,186)	\$ (293,456)		
15	Health					\$ 9,095	\$ (9,095)							\$ (9,095)		
16	Park					\$ 79,151	\$ (79,151)							\$ (79,151)		
17	Capital Reserve					\$ 675,000	\$ (675,000)							\$ (675,000)		
18	Emergency Mgmt				\$ 11,535		\$ (11,535)				\$ 66,000		\$ (66,000)	\$ (77,535)		
19	Non-Departmental			\$ 144,399	\$ 1,394,589	See above	\$ (1,538,988)			\$ 18,756	\$ 221,420		\$ (240,176)	\$ (1,779,164)		
20	Vehicle Maintenance			\$ 183,097	\$ 38,851		\$ (221,948)				\$ 26,412		\$ -	\$ (221,948)		
21	General Fund Revenues	\$ 11,133,915	\$ 345,418				\$ 11,479,333	\$ 16,960	\$ -	\$ -	\$ -	\$ -	\$ 16,960	\$ 11,496,293		
22	<b>TOTAL GENERAL FUND</b>	<b>\$ 7,141,555</b>	<b>\$ 11,133,915</b>	<b>\$ 345,418</b>	<b>\$ 1,737,628</b>	<b>\$ 1,978,577</b>	<b>\$ 7,305,822</b>	<b>\$ 16,960</b>	<b>\$ 76,242</b>	<b>\$ 104,496</b>	<b>\$ 365,909</b>	<b>\$ 525,416</b>	<b>\$ (902,619)</b>	<b>\$ (445,313)</b>	<b>\$ 6,696,252</b>	
24	Police Public Safety Fd includes Dispatch	\$ 2,697,218	\$ 674,891	\$ 5,302,197	\$ 4,866,078	\$ 900,246	\$ 68,804	\$ 141,960	\$ 64,000	\$ 136,932	\$ 96,192	\$ 864,140	\$ 58,018	\$ (817,418)	\$ (675,458)	\$ 2,021,760
27	Fire Taxes Fund	\$ 2,704,568	\$ 607,993	\$ 1,423,012	\$ 1,613,586	\$ 344,925	\$ 6,658	\$ 65,836	\$ -	\$ 229,977	\$ 199,000	\$ 566,316	\$ 792	\$ (536,131)	\$ (470,295)	\$ 2,234,273
29	General, Public Safety & Fire Combined Surplus/Deficit						\$ 665,102	General, Public Safety & Fire Combined						\$ 10,952,285		
<b>Water &amp; Sewer Fund</b>																
31	Administration			\$ 346,236	\$ 220,650	\$ 143,352	\$ (710,238)				\$ 2,118	\$ 2,181,520	\$ (2,183,638)	\$ (2,893,876)		
32	Production			\$ 45,776	\$ 2,133,556		\$ (2,179,332)				\$ -	\$ -	\$ -	\$ (2,179,332)		
33	Distribution			\$ 1,097,108	\$ 472,121		\$ (1,569,229)				\$ 895,226		\$ (895,226)	\$ (2,464,455)		
34	Debt Service						\$ -			\$ 83,061			\$ (83,061)	\$ (83,061)		
35	Water Revenues	\$ 4,694,551					\$ 4,694,551	\$ 5,000	\$ 139,916				\$ 144,916	\$ 4,839,467		
36	CASH & INVESTMENTS	\$ 8,300,912													\$ 5,519,655	
37	<b>TOTAL WATER &amp; SEWER</b>	<b>\$ 20,227,074</b>	<b>\$ 4,694,551</b>	<b>\$ -</b>	<b>\$ 1,489,120</b>	<b>\$ 2,826,327</b>	<b>\$ 143,352</b>	<b>\$ 235,752</b>	<b>\$ 5,000</b>	<b>\$ 139,916</b>	<b>\$ 83,061</b>	<b>\$ 897,344</b>	<b>\$ 2,181,520</b>	<b>\$ (3,017,009)</b>	<b>\$ (2,781,257)</b>	<b>\$ 17,445,817</b>
39	Health Fund	\$ 536,355	\$ 233,772	\$ 9,095	\$ 153,164	\$ 85,264	\$ 4,439	\$ -			\$ 7,650	\$ 528	\$ (8,178)	\$ (8,178)	\$ 528,177	
40	Library Fund	\$ 218,039	\$ 373,370	\$ 136,270	\$ 347,204	\$ 162,436	\$ -	\$ -	\$ 157,186	\$ 61,626	\$ 95,560	\$ -	\$ -	\$ -	\$ 218,039	
41	Park Fund	\$ 1,082,638	\$ 394,637	\$ 790,300	\$ 681,893	\$ 483,069	\$ 19,975	\$ -	\$ 36,442	\$ -	\$ 1,039,748	\$ 2,377	\$ (1,005,683)	\$ (1,005,683)	\$ 76,955	
42	City T-Tax Fund	\$ 2,077,587	\$ 1,981,905	\$ -	\$ 965,967	\$ 601,132	\$ 91,093	\$ 323,713	\$ 982,883	\$ 105,500	\$ 18,756	\$ 1,832,382	\$ 146,255	\$ (909,010)	\$ (585,297)	\$ 1,492,290
43	County T-Tax Fund (29,995)	\$ -	\$ 956,376	\$ -	\$ -	\$ -	\$ -	\$ 956,376			\$ 880,000	\$ -	\$ (880,000)	\$ -	\$ 76,376	
44	County Deferred	\$ 2,186,601												\$ -	\$ 2,186,601	
45	Storm Water & Parks	\$ 1,673,350	\$ 1,004,225	\$ -	\$ 98,715	\$ 104,125	\$ 711,149	\$ 90,236			\$ 150,000	\$ -	\$ (150,000)	\$ (59,764)	\$ 1,613,586	
46	Tourism Tax Fund	\$ 658,230	\$ 323,613	\$ -	\$ 49,858	\$ 7,679	\$ -	\$ 266,076			\$ 216,638	\$ -	\$ (216,638)	\$ 49,438	\$ 707,668	
47	<b>CAPITAL RESERVE</b>	<b>\$ 4,418,929</b>	<b>\$ 194,545</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ (55,455)</b>	<b>\$ -</b>	<b>\$ 2,744,153</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 2,664,153</b>	<b>\$ 2,608,698</b>	<b>\$ 7,027,627</b>
48	F-CC Sell Reserve	\$ -	\$ 58,684				\$ 58,684		\$ 2,069,153				\$ 2,069,153	\$ 2,127,837	\$ 2,127,837	
49	Airport Activity YTD	\$ 1,481,886	\$ 48,948				\$ 48,948						\$ -	\$ 48,948	\$ 1,530,834	
50	Police Activity YTD	\$ 1,819,573	\$ 59,481			\$ 100,000	\$ (40,519)		\$ 427,500			\$ 80,000	\$ 347,500	\$ 306,981	\$ 2,126,554	
51	Fire Activity YTD	\$ 1,191,617	\$ 27,432			\$ 150,000	\$ (122,568)		\$ 247,500				\$ 247,500	\$ 124,932	\$ 1,316,549	
52	LETF	\$ 9,335	\$ 2,987		\$ 2,950	\$ -	\$ 37						\$ -	\$ 37	\$ 9,372	
53	Capital Improvement	\$ 3,226,070	\$ 1,050,367				\$ 1,050,367				\$ -	\$ -	\$ -	\$ 1,050,367	\$ 4,276,437	
54	Federal Forfeiture	\$ 205,706	\$ 6,627				\$ 6,627				\$ -	\$ -	\$ -	\$ 6,627	\$ 212,333	
56	<b>TOTAL ALL FUNDS</b>	<b>\$ 49,033,270</b>	<b>\$ 23,633,774</b>	<b>\$ 8,006,292</b>	<b>\$ 12,003,213</b>	<b>\$ 7,496,730</b>	<b>\$ 8,601,292</b>	<b>\$ 4,203,933</b>	<b>\$ 1,105,285</b>	<b>\$ 3,589,906</b>	<b>\$ 563,131</b>	<b>\$ 6,915,687</b>	<b>\$ 2,994,906</b>	<b>\$ (5,778,533)</b>	<b>\$ (2,239,702)</b>	<b>\$ 44,606,966</b>
57	Less County Deferra	\$ (2,186,601)														
58	Amendment No. 1	\$ 46,846,668														
60	<b>CAPITAL RESERVE</b>	<b>\$ 4,493,076</b>	Matches Ordinance No. 4846													
60			More realistic estimated Fund Balance with YTD Activity broken down between Airport, Police & Fire.													

ORDINANCE  
4849  
9/22/2025

80  
81  
82  
83  
84  
85  
86  
87  
88  
89  
90  
91  
92  
93  
94  
95  
96  
97  
98  
99  
100  
101  
102  
103  
104  
105  
106  
107  
108  
109  
110  
111  
112  
113  
114  
115  
116  
117  
118  
119  
120  
121  
122  
123  
124  
125  
126  
127  
128  
129  
130  
131  
132  
133  
134  
135  
136  
137  
138  
139  
140  
141  
142  
143  
144  
145  
146  
147  
148  
149  
150  
151  
152  
153  
154  
155  
156  
157

**COUNTY DEFERRED REVENUE @ 9/30/24**

GL ACTIVITY REPORT FOR CITY OF FESTUS  
From 09/01/2024 to 09/30/2024

Date	JNL	Type	Description	Reference #	Debits	Credits	Balance
0000							
09/01/2024			10-0000-26685.00 Deferred Revenue		BEG. BALANCE		(1,953,159.12)
09/30/2024	GLJ	JE	ADJUST COUNTY T-TAX AT YEAR-END	0000121309		537,425.34	(2,490,584.46)
09/30/2024				END BALANCE		537,425.34	(2,490,584.46)
Total 0000:					0.00	537,425.34	(2,490,584.46)

Per Ordinance - The City Administrator & Finance Director have reviewed Water & Sewer rates and are recommending a rate increase of 3% for Fiscal Year 2025-2026 Due to Capital Master Plan.

Please note that the tourism board will hold another funding meeting scheduled on 10/27/25. They met on 6/24/25 and have awarded over \$210,171 in awards that is included in the proposed budget.

BUDGET FOR 2025-2026			
	REVENUES	EXPENSES	
Operating/PR	\$ 23,633,774	\$ 12,003,213	7%
" /EXP		\$ 7,496,730	1%
" /LOANS		\$ 563,131	20%
Capital	\$ 1,105,285	\$ 6,915,687	-48%
Net of Transfers	\$ 24,739,059	\$ 26,978,761	-16%
PRIOR YEAR	\$ 24,706,141	\$ 32,241,796	
Difference	\$ 32,918	\$ (5,263,035)	

BUDGET FOR 2024-2025			
	REVENUES	EXPENSES	
Operating/PR	\$ 22,886,502	\$ 11,197,928	
" /EXP		\$ 7,398,035	
" /LOANS		\$ 470,857	
Capital	\$ 1,819,639	\$ 13,174,976	
Net of transfers	\$ 24,706,141	\$ 32,241,796	
Prior Year	\$ 23,308,430	\$ 29,966,293	
Difference	\$ 1,397,711	\$ 2,275,503	

THIS IS ORIGINAL BUDET AMOUNTS



**Budget Summary - All Funds**

	<u>Budget Approved 2025-2026</u>
<u>Actual Fund Balance at September 30, 2024</u>	\$ 55,531,394
<u>Deferred Revenue Available at County at the end of 9/30/24</u>	\$ 2,490,584
Amended Budgeted Revenues/Transfers 2024-2025	\$ 37,700,484
Amended Budgeted Expenditures/Transfers 2024-2025	\$ 46,385,210
<hr/>	
Estimated Fund Balance September 30, 2025 (Less Deferred Revenue)	<b>\$ 46,846,668</b>
Estimated Revenue 2025-2026	\$ 24,739,059
Transfers In:	\$ 11,596,198
<hr/>	
<b>Total Assets 2025-2026</b>	<b>\$ 83,181,925</b>
Estimated Expenditures 2025-2026	\$ 26,978,761
Transfers Out:	\$ 11,596,198
<b>Total Liabilities 2025-2026</b>	<b>\$ 38,574,959</b>
<hr/>	
Estimated Balance September 30, 2026	<b>\$ 44,606,966</b>
<hr/>	
<b>Total Liabilities &amp; Fund Balance 2025-2026</b>	<b>\$ 83,181,925</b>



Cash in Bank as of May 31, 2026 **\$ 43,903,193** "All Funds"  
 (Includes Investments & Deferred Revenue)

**Revenue - All Funds**

<u>Fund</u>	<u>Actual Revenue 2021-2022</u>	<u>Actual Revenue 2022-2023</u>	<u>Actual Revenue 2023-2024</u>	<u>AMENDED Budget 2024-2025</u>	<u>Revenues Through 5/31/2025</u>	<u>Budget Requested 2025-2026</u>	<u>Budgeted Approved 2025-206</u>
General Fund	\$ 11,710,962	\$ 12,473,742	\$ 12,311,013	\$ 10,709,732	\$ 8,095,096	\$ 11,099,700	\$ 11,150,875
Health Fund	\$ 203,839	\$ 229,697	\$ 261,296	\$ 245,340	\$ 229,228	\$ 239,101	\$ 233,772
Library Fund	\$ 299,911	\$ 900,673	\$ 385,363	\$ 384,156	\$ 385,007	\$ 381,504	\$ 373,370
Park Fund	\$ 397,205	\$ 388,706	\$ 924,833	\$ 1,120,530	\$ 823,369	\$ 468,702	\$ 431,079
Capital Reserve Fund	\$ 46,737	\$ 166,108	\$ 185,904	\$ 111,048	\$ 103,201	\$ 110,219	\$ 194,545
Law Enforcement Training Fund	\$ 2,720	\$ 3,959	\$ 3,487	\$ 2,932	\$ 1,817	\$ 2,961	\$ 2,987
City Transportation Tax Fund	\$ 2,503,145	\$ 2,580,485	\$ 2,755,109	\$ 3,042,637	\$ 2,022,216	\$ 2,999,701	\$ 2,964,788
County Transportation Tax Fund	\$ 794,502	\$ 713,839	\$ 502,819	\$ 909,229	\$ 674,905	\$ 956,444	\$ 956,376
Storm Water & Parks Fund	\$ 904,042	\$ 1,005,428	\$ 1,062,532	\$ 984,589	\$ 698,027	\$ 1,001,165	\$ 1,004,225
Tourism Tax Fund	\$ 332,914	\$ 390,534	\$ 373,793	\$ 267,956	\$ 203,018	\$ 322,257	\$ 323,613
Public Safety Tax Fund	\$ 412,386	\$ 788,139	\$ 1,016,691	\$ 629,020	\$ 486,373	\$ 748,960	\$ 738,891
Fire Property Tax Fund	\$ 482,648	\$ 754,963	\$ 637,690	\$ 652,691	\$ 642,879	\$ 631,538	\$ 607,993
Capital Improvement Fund	\$ 901,706	\$ 1,050,634	\$ 1,133,930	\$ 1,042,680	\$ 730,204	\$ 1,037,871	\$ 1,050,367
Water Fund	\$ 6,643,242	\$ 6,624,288	\$ 8,660,958	\$ 4,809,208	\$ 3,173,946	\$ 4,585,765	\$ 4,699,551
Federal Forfeiture Fund	\$ 8,265	\$ 10,047	\$ 10,402	\$ 7,118	\$ 16,505	\$ 6,171	\$ 6,627
<b>TOTAL REVENUE</b>	<b>\$ 25,644,224</b>	<b>\$ 28,081,242</b>	<b>\$ 30,225,820</b>	<b>\$ 24,918,866</b>	<b>\$ 18,285,791</b>	<b>\$ 24,592,059</b>	<b>\$ 24,739,059</b>
<b>Transfers In</b>							
General Fund	\$ 37,399	\$ 55,030	\$ 280,825	\$ 462,986	\$ 353,894	\$ 509,160	\$ 421,660
Health Fund	\$ 7,300	\$ -	\$ -	\$ 12,794	\$ -	\$ 3,692	\$ 9,095
Library Fund	\$ 102,277	\$ 161,712	\$ 86,556	\$ 201,091	\$ 61,741	\$ 262,281	\$ 293,456
Park Fund	\$ 481,592	\$ 823,604	\$ 1,158,583	\$ 2,240,000	\$ 1,710,760	\$ 711,149	\$ 790,300
Capital Reserve Fund	\$ 620,000	\$ 620,000	\$ 705,764	\$ 712,934	\$ 458,629	\$ 675,000	\$ 2,744,153
City Transportation Tax Fund	\$ 58,138	\$ 3,344	\$ 32,326	\$ 10,000	\$ 8,335	\$ 105,500	\$ 105,500
Storm Water & Parks Fund	\$ 3,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tourism Fund	\$ 2,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Tax Fund	\$ 5,074,760	\$ 4,785,771	\$ 5,166,170	\$ 6,013,938	\$ 4,043,591	\$ 5,229,197	\$ 5,439,129
Fire Fund	\$ 1,537,349	\$ 1,291,144	\$ 1,421,274	\$ 1,838,493	\$ 1,064,568	\$ 1,373,012	\$ 1,652,989
Water Fund	\$ 595,159	\$ 400,440	\$ 718,050	\$ 1,289,382	\$ 1,283,230	\$ 132,416	\$ 139,916
<b>** TOTAL TRANSFERS IN</b>	<b>\$ 8,520,531</b>	<b>\$ 8,141,045</b>	<b>\$ 9,569,548</b>	<b>\$ 12,781,618</b>	<b>\$ 8,984,748</b>	<b>\$ 9,001,407</b>	<b>\$ 11,596,198</b>
<b>TOTALS:</b>	<b>\$ 34,164,755</b>	<b>\$ 36,222,287</b>	<b>\$ 39,795,368</b>	<b>\$ 37,700,484</b>	<b>\$ 27,270,539</b>	<b>\$ 33,593,466</b>	<b>\$ 36,335,257</b>

**Expenditures - All Funds**

<u>Fund</u>	<u>Actual Expenses</u> <u>2021-2022</u>	<u>Actual Expenses</u> <u>2022-2023</u>	<u>Actual Expenses</u> <u>2023-2024</u>	<u>AMENDED Budget</u> <u>2024-2025</u>	<u>Expenses Through</u> <u>5/31/2025</u>	<u>Budget Requested</u> <u>2025-2026</u>	<u>Budgeted Revenue</u> <u>2025-206</u>
General Fund							
Administration	\$ 1,145,839	\$ 2,084,762	\$ 2,185,305	\$ 2,461,151	\$ 1,682,301	\$ 1,498,051	\$ 1,581,603
Building	\$ 412,810	\$ 509,850	\$ 469,757	\$ 494,165	\$ 298,793	\$ 494,270	\$ 499,948
Emergency Management	\$ 18,399	\$ 86,492	\$ 6,009	\$ 263,842	\$ 162,359	\$ 75,335	\$ 77,535
Non-Departmental	\$ 1,261,324	\$ 1,522,112	\$ 1,580,567	\$ 2,207,542	\$ 1,454,489	\$ 1,931,931	\$ 1,779,164
Vehicle Maintenance	\$ -	\$ -	\$ 81	\$ 231,069	\$ 121,208	\$ 246,948	\$ 248,360
Health Fund	\$ 219,769	\$ 221,112	\$ 228,788	\$ 278,179	\$ 147,983	\$ 241,038	\$ 246,078
Library Fund	\$ 405,818	\$ 971,646	\$ 471,917	\$ 587,386	\$ 385,456	\$ 643,786	\$ 666,826
Park Fund	\$ 761,850	\$ 941,337	\$ 1,827,082	\$ 3,745,782	\$ 2,214,092	\$ 1,717,255	\$ 2,204,710
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement Training Fund	\$ 4,621	\$ -	\$ 3,000	\$ 3,000	\$ 109	\$ 3,000	\$ 2,950
City Transportation Tax Fund	\$ 2,237,435	\$ 2,797,569	\$ 2,401,460	\$ 4,706,168	\$ 2,028,142	\$ 3,555,856	\$ 3,418,237
County Transportation Tax Fund	\$ 793,232	\$ 703,426	\$ 490,894	\$ 1,203,983	\$ 293,263	\$ 800,000	\$ 880,000
Storm Water & Parks Fund	\$ 309,480	\$ 275,227	\$ 411,907	\$ 267,395	\$ 122,367	\$ 374,840	\$ 352,840
Tourism Tax Fund	\$ 280,758	\$ 256,819	\$ 326,596	\$ 400,959	\$ 192,450	\$ 274,175	\$ 274,175
Public Safety Tax Fund							
Police	\$ 3,951,140	\$ 4,390,427	\$ 5,140,280	\$ 5,468,076	\$ 3,436,259	\$ 6,034,623	\$ 5,784,111
Dispatch	\$ 570,733	\$ 693,221	\$ 670,553	\$ 778,583	\$ 474,598	\$ 863,545	\$ 942,345
Fire Property Tax Fund	\$ 1,998,521	\$ 1,652,434	\$ 1,425,233	\$ 2,150,664	\$ 1,114,749	\$ 2,790,807	\$ 2,723,827
Capital Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fund							
Administration	\$ 270,648	\$ 448,618	\$ 537,210	\$ 1,045,606	\$ 606,412	\$ 572,441	\$ 569,004
Production	\$ 2,074,113	\$ 2,069,866	\$ 2,040,598	\$ 2,235,177	\$ 1,452,010	\$ 2,178,592	\$ 2,179,332
Distribution	\$ 955,713	\$ 1,254,205	\$ 1,684,303	\$ 4,985,096	\$ 3,516,260	\$ 2,447,727	\$ 2,464,455
Sewer	\$ 1,103,874	\$ 1,304,523	\$ 3,180,269	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 659,846	\$ 651,540	\$ 7,057,470	\$ 83,216	\$ 83,216	\$ 83,061	\$ 83,061
Federal Forfeiture Fund	\$ 4,316	\$ 26,470	\$ -	\$ 6,553	\$ 833	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,440,239</b>	<b>\$ 22,861,656</b>	<b>\$ 32,139,279</b>	<b>\$ 33,603,592</b>	<b>\$ 19,787,349</b>	<b>\$ 26,827,281</b>	<b>\$ 26,978,761</b>
<b>Transfers Out</b>							
Building	\$ -	\$ -	\$ -	\$ 14,678	\$ 9,869	\$ 12,418	\$ 12,418
Non-Departmental	\$ 7,134,472	\$ 6,738,627	\$ 7,259,765	\$ 10,161,531	\$ 6,760,972	\$ 7,336,182	\$ 7,818,820
Health	\$ -	\$ -	\$ -	\$ 4,959	\$ 3,042	\$ 4,967	\$ 4,967
Park	\$ -	\$ -	\$ -	\$ 22,315	\$ 13,689	\$ 22,352	\$ 22,352
Capital Reserve Fund	\$ 350,000	\$ 298,586	\$ 798,101	\$ 100,000	\$ 100,000	\$ 200,000	\$ 330,000
City Transportation Tax Fund	\$ 23,490	\$ 17,440	\$ 17,464	\$ 90,640	\$ 67,536	\$ 229,848	\$ 237,348
Storm Water & Parks Fund	\$ 434,299	\$ 600,018	\$ 631,783	\$ 833,686	\$ 570,778	\$ 711,149	\$ 711,149
Tourism	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ -	\$ 42,930	\$ 47,405	\$ 291,906	\$ 248,947	\$ 214,322	\$ 126,822
Dispatch	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
Fire	\$ -	\$ -	\$ -	\$ 7,438	\$ 4,563	\$ 14,450	\$ 7,450
Capital Improvement Fund	\$ 500,000	\$ 383,000	\$ 700,586	\$ 1,160,000	\$ 1,157,474	\$ -	\$ -
Water & Sewer Fund	\$ -	\$ 15,444	\$ 94,446	\$ 74,465	\$ 47,880	\$ 255,719	\$ 2,324,872
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 8,487,261</b>	<b>\$ 8,141,045</b>	<b>\$ 9,569,550</b>	<b>\$ 12,781,618</b>	<b>\$ 8,984,748</b>	<b>\$ 9,001,407</b>	<b>\$ 11,596,198</b>
<b>TOTALS:</b>	<b>\$ 27,927,500</b>	<b>\$ 31,002,701</b>	<b>\$ 41,708,829</b>	<b>\$ 46,385,210</b>	<b>\$ 28,772,097</b>	<b>\$ 35,828,688</b>	<b>\$ 38,574,959</b>
<b>NET REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ 6,237,255</b>	<b>\$ 5,219,586</b>	<b>\$ (1,913,461)</b>	<b>\$ (8,684,726)</b>	<b>\$ (1,501,558)</b>	<b>\$ (2,235,222)</b>	<b>\$ (2,239,702)</b>

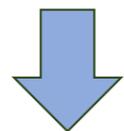
# Fund Balance Report

**BEGINNING FUND BALANCE**

**REVENUES & TRANSFERS**

**EXPENDITURES**

**ENDING FUND BALANCE**



	Balance as of 9/30/24	CURRENT FISCAL YEAR			APPROVED FISCAL YEAR 2025-2026 ESTIMATES						
		Budgeted Rev/ Trfrs 2024-2025	Budgeted Exp/ Trfrs 2024-2025	Est. Balance 9/30/2025	Est. Revenue 2025-2026	Est. Trfrs In 2025-2026	Total Revenue 2025-2026	Est. Expenses 2025-2026	Est. Trfrs Out 2025-2026	Total Expenses 2025-2026	Ending Balance 9/30/2026
General Fund	\$ 11,802,825	\$ 11,172,718	\$ 15,833,978	\$ 7,141,565	\$ 11,150,875	\$ 421,660	\$ 11,572,535	\$ 4,186,610	\$ 7,831,238	\$ 12,017,848	\$ 6,696,252
Health Fund	\$ 561,359	\$ 258,134	\$ 283,138	\$ 536,355	\$ 233,772	\$ 9,095	\$ 242,867	\$ 246,078	\$ 4,967	\$ 251,045	\$ 528,177
Library Fund	\$ 220,178	\$ 585,247	\$ 587,386	\$ 218,039	\$ 373,370	\$ 293,456	\$ 666,826	\$ 666,826	\$ -	\$ 666,826	\$ 218,039
Park Fund	\$ 1,490,205	\$ 3,360,530	\$ 3,768,097	\$ 1,082,638	\$ 431,079	\$ 790,300	\$ 1,221,379	\$ 2,204,710	\$ 22,352	\$ 2,227,062	\$ 76,955
Capital Reserve Fund	\$ 3,694,947	\$ 823,982	\$ 100,000	\$ 4,418,929	\$ 194,545	\$ 2,744,153	\$ 2,938,698	\$ -	\$ 330,000	\$ 330,000	\$ 7,027,627
Law Enforcement Training Fund	\$ 9,403	\$ 2,932	\$ 3,000	\$ 9,335	\$ 2,987	\$ -	\$ 2,987	\$ 2,950	\$ -	\$ 2,950	\$ 9,372
City Transportation Tax Fund	\$ 3,821,758	\$ 3,052,637	\$ 4,796,808	\$ 2,077,587	\$ 2,964,788	\$ 105,500	\$ 3,070,288	\$ 3,418,237	\$ 237,348	\$ 3,655,585	\$ 1,492,290
County Transportation Tax Fund	\$ 264,759	\$ 909,229	\$ 1,203,983	\$ (29,995)	\$ 956,376	\$ -	\$ 956,376	\$ 880,000	\$ -	\$ 880,000	\$ 46,381
Levee/Storm Water Fund	\$ 1,789,842	\$ 984,589	\$ 1,101,081	\$ 1,673,350	\$ 1,004,225	\$ -	\$ 1,004,225	\$ 352,840	\$ 711,149	\$ 1,063,989	\$ 1,613,586
Tourism Fund	\$ 791,233	\$ 267,956	\$ 400,959	\$ 658,230	\$ 323,613	\$ -	\$ 323,613	\$ 274,175	\$ -	\$ 274,175	\$ 707,668
Capital Improvement Fund	\$ 3,343,390	\$ 1,042,680	\$ 1,160,000	\$ 3,226,070	\$ 1,050,367	\$ -	\$ 1,050,367	\$ -	\$ -	\$ -	\$ 4,276,437
Public Safety Tax Fund	\$ 2,612,825	\$ 6,642,958	\$ 6,558,565	\$ 2,697,218	\$ 738,891	\$ 5,439,129	\$ 6,178,020	\$ 6,726,656	\$ 126,822	\$ 6,853,478	\$ 2,021,760
Fire Property Tax Fund	\$ 2,371,486	\$ 2,491,184	\$ 2,158,102	\$ 2,704,568	\$ 607,993	\$ 1,652,989	\$ 2,260,982	\$ 2,723,827	\$ 7,450	\$ 2,731,277	\$ 2,234,273
<b>Water Fund (Cash &amp; Investments)</b>	\$ 10,625,882	\$ 6,098,590	\$ 8,423,560	\$ 8,300,912	\$ 4,699,551	\$ 139,916	\$ 4,839,467	\$ 5,295,852	\$ 2,324,872	\$ 7,620,724	\$ 5,519,655
<b>Water Fund (Includes Assets)</b>	\$ 22,552,043	\$ 6,098,590	\$ 8,423,560	\$ 20,227,074	\$ 4,699,551	\$ 139,916	\$ 4,839,467	\$ 5,295,852	\$ 2,324,872	\$ 7,620,724	\$ 17,445,817
<b>Federal Forfeiture Fund</b>	\$ 205,141	\$ 7,118	\$ 6,553	\$ 205,706	\$ 6,627	\$ -	\$ 6,627	\$ -	\$ -	\$ -	\$ 212,333
<b>Total Balance</b>	\$ 55,531,394	\$ 37,700,484	\$ 46,385,210	\$ 46,846,668	\$ 24,739,059	\$ 11,596,198	\$ 36,335,257	\$ 26,978,761	\$ 11,596,198	\$ 38,574,959	\$ 44,606,966

**Cash Balance Per Fund as of 5/31/25**

**\$ 43,903,193**

**GENERAL FUND**

Money Market Account	\$	2,146,935
Investment Account	\$	6,541,451
Jefferson County Escrow Account	\$	1,102
Police Evidence Account	Restricted \$	44,828
Police Court Bond Account	Restricted \$	1,168
Judicial Education Account	Restricted \$	1,536
2022 Equipment Lease Escrow Account	Restricted \$	19,307
Fire Retainage Account	Restricted \$	36,514
Opioid Settlement Account	Restricted \$	61,129
Petty Cash	\$	900
Change Drawer	\$	400

**TOTAL \$ 8,855,269**

**HEALTH FUND**

Money Market Account	\$	601,699
Investment Account	\$	-

**TOTAL \$ 601,699**

**LIBRARY FUND**

Money Market Account	\$	279,920
Investment Account	\$	-
2022 Equipment Lease Escrow Account	RESTRICTED \$	9,761
Petty Cash	\$	85
Change Drawer	\$	100

**TOTAL \$ 289,867**

**PARK FUND**

Money Market Account	\$	2,253,902
Investments	\$	-

**TOTAL \$ 2,253,902**

**LETF FUND**

Money Market Account	\$	10,796
Investments	\$	-

**TOTAL \$ 10,796**

**STORM WATER FUND**

Money Market Account	\$	1,073,234
Investment Account	\$	671,127
Deferred Revenue - Detentions	\$	73,537

**TOTAL \$ 1,817,898**

**TOURISM FUND**

Money Market Account	\$	793,112
Investment Account	\$	-
Community Event Account	\$	100.00

**TOTAL \$ 793,212**

**CITY T-TAX FUND**

Money Market Account	\$	1,982,396
Investment Account	\$	1,561,000
2022 Equipment Lease Escrow Account	Restricted \$	10,598

**TOTAL \$ 3,553,994**

**COUNTY T-TAX FUND**

Money Market Account	\$	243,731
Investment Account	\$	-
Deferred Revenue	\$	2,813,637

**TOTAL \$ 3,057,368**

**PUBLIC SAFETY FUND**

Money Market Account	\$	1,498,951
Investment Account	\$	1,178,895
Capital Reserve Tax	25% \$	66,663
Donated Petty Cash	\$	1,062

**TOTAL \$ 2,745,571**

**Forfeiture Fund (JUSTICE & TREASURY)**

Money Market Account	\$	220,814
Investment Account	\$	-

**TOTAL \$ 220,814**

**Cash Balance Per Fund as of 5/31/25**

**\$ 43,903,193**

**FIRE FUND**

Money Market Account	\$	1,485,846
Investment Account	\$	1,178,895
Capital Reserve Tax	25%	\$ 66,663

**TOTAL**

**\$ 2,731,404**

**CAPITAL RESERVE FUND**

Money Market Account	\$	177,470
Fire House Reserve Account	\$	20,202
Airport Reserve Account	\$	37,368
Investment Account	\$	3,634,963
Capital Reserve AMJ Tax	50%	\$ 133,327

**TOTAL**

**\$ 4,003,329**

**CAPITAL IMPROVEMENT FUND**

Money Market Account	\$	260,141
Investment Account	\$	2,464,015

**TOTAL**

**\$ 2,724,156**

**WATER FUND**

Money Market Account	\$	2,360,556
Investment Account	\$	7,401,329
Customer Deposit Account	Restricted	\$ 464,600
2022 Equipment Lease Escrow Account	Restricted	\$ 16,630
Change Drawer		\$ 800

**TOTAL**

**\$ 10,243,914**

GENERAL FUND		Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
		2021-2022	2022-2023	2023-2024	Budget	Actual	Requested	Approved
					2024-2025	5/31/2025	2025-2026	2025-2026
<b>REVENUES</b>								
01-0000 - 41000	Real Estate Taxes - Current	225,941	240,447	251,133	255,006	260,364	281,000	272,600
01-0000 - 41010	Real Estate Taxes - Prior	1,999	6,311	1,831	3,149	1,352	2,604	2,400
01-0000 - 41100	Personal Property Tax - Current	55,141	62,282	74,569	62,565	67,786	59,400	58,200
01-0000 - 41110	Personal Property Tax - Prior	2,792	3,787	4,368	8,208	4,553	5,219	4,400
01-0000 - 41200	Sur Tax	10,977	10,522	11,933	10,200	11,801	10,200	10,200
01-0000 - 41300	Financial Institution Tax	2,085	2,815	2,221	2,200	1,551	2,200	2,200
01-0000 - 42000	Sales Tax	7,075,946	7,499,644	7,893,982	6,902,032	5,224,440	7,109,093	7,109,093
01-0000 - 42003	Sales Tax - Other	-	-	171,529	139,132	117,257	150,000	150,000
01-0000 - 42200	State Gas Tax	367,828	448,601	482,495	395,000	344,554	430,000	430,000
01-0000 - 42210	Vehicle Sales Tax	117,244	133,573	140,340	130,000	94,352	130,000	130,000
01-0000 - 42220	Additional Motor Vehicle Fees	54,944	57,753	57,236	57,000	38,715	56,500	56,500
01-0000 - 42300	Railroad Utilities	5,560	6,388	9,683	9,628	9,628	9,628	9,000
01-0000 - 42400	Utility Gross Receipts	807,069	1,030,328	901,543	739,000	583,141	800,000	800,000
01-0000 - 42500	Cablevision	66,704	60,990	47,062	50,000	19,493	39,000	39,000
01-0000 - 43000	Grant Receipts	1,237,749	-	-	-	-	-	-
01-0000 - 43005	Contributed Revenue	-	-	-	6,127	-	-	-
01-0000 - 43015	JCWA Reimbursement	6,375	6,622	7,028	7,942	5,295	8,180	10,907
01-0000 - 43205	County Reimbursements	-	-	-	-	-	-	-
01-0000 - 45000	Merchant Licenses	244,653	253,030	276,369	250,000	34,030	250,000	270,000
01-0000 - 45100	Building Permits	181,628	89,760	168,267	100,000	84,528	130,000	140,000
01-0000 - 45110	Occupancy Permit Fee's	29,365	24,955	33,590	28,000	23,450	29,000	29,000
01-0000 - 46000	Police Court Fines	93,410	140,384	107,634	90,000	77,971	100,000	100,000
01-0000 - 46100	Tax Penalties	2,831	3,368	3,633	3,000	2,667	2,500	2,500
01-0000 - 46416	Bad Check Fees	-	-	-	-	-	-	-
01-0000 - 47000	General Fund Interest	116,805	455,481	542,043	308,038	293,011	280,727	310,426
01-0000 - 48000	Miscellaneous Income	2,433	1,609	2,912	21,000	29,543	16,960	16,960
01-0000 - 48005	Proceeds from Sale	325	40	13,125	-	3	-	-
01-0000 - 48090	Lease Purchase Proceeds	-	880,035	-	-	-	-	-
01-0000 - 48115	Building Lease Payments	39,090	39,090	29,629	22,800	15,200	24,000	24,000
01-0000 - 48200	Zoning & Subdivision Fees	3,518	2,350	2,365	1,000	800	1,000	1,000
01-0000 - 48300	Insurance Claims & Refunds	1,001	-	5,738	6,423	6,423	-	-
01-0000 - 48340	Donations	100	-	-	-	-	-	-
01-0000 - 48450	Soda Sales	28	34	8	-	-	-	-
01-0000 - 49500	Garbage & Trash Fees	956,370	1,013,125	1,068,344	1,102,282	743,028	1,172,489	1,172,489
01-0000 - 49515	Allowance for Uncollectible	1,051	418	403	-	162	-	-
<b>SUBTOTAL</b>		<b>\$ 11,710,962</b>	<b>\$ 12,473,742</b>	<b>\$ 12,311,013</b>	<b>\$ 10,709,732</b>	<b>\$ 8,095,096</b>	<b>\$ 11,099,700</b>	<b>\$ 11,150,875</b>
Total Operating Revenue		\$ 10,470,327	\$ 11,592,024	\$ 12,294,968	\$ 10,682,605	\$ 8,065,550	\$ 11,082,740	\$ 11,133,915
Total Special Revenue		\$ 1,240,635	\$ 881,718	\$ 16,045	\$ 27,127	\$ 29,546	\$ 16,960	\$ 16,960
<b>TOTAL REVENUE</b>		<b>\$ 11,710,962</b>	<b>\$ 12,473,742</b>	<b>\$ 12,311,013</b>	<b>\$ 10,709,732</b>	<b>\$ 8,095,096</b>	<b>\$ 11,099,700</b>	<b>\$ 11,150,875</b>

GENERAL FUND		Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	AMENDED Budget 2024-2025	Estimated Actual 5/31/2025	Budget Requested 2025-2026	Budgeted Approved 2025-2026
<b>TRANSFERS IN</b>								
01-0000 - 49990	Transfers In - 50% Police Debt	37,399	55,030	42,988	42,950	42,950	42,870	42,870
01-0000 - 49990	Transfers In - 50% Police - Capital	-	-	4,417	172,094	158,847	94,460	6,960
01-0000 - 49990	Transfers In - Capital Reserve (Airport Funds)	-	-	171,301	-	-	-	-
01-0000 - 49990	Transfers In - 2% Admin Fee T-Tax	-	-	-	-	-	37,825	37,825
01-0000 - 49990	Transfers In - 2% Admin Fee Water	-	-	-	-	-	85,646	85,646
01-0000 - 49990	Transfers In - 24% Street Vehicle Capital	-	-	-	4,751	-	6,339	6,339
01-0000 - 49990	Transfers In - 31% Police Vehicle Operating	-	-	-	70,725	47,150	68,804	68,804
01-0000 - 49990	Transfers In - 31% Police Vehicle Capital	-	-	-	6,137	-	8,188	8,188
01-0000 - 49990	Transfers In - 24% Street Vehicle Operating	-	-	-	54,755	36,503	53,268	53,268
01-0000 - 49990	Transfers In - 26% Water Vehicle Capital	-	-	62,119	-	-	-	-
01-0000 - 49990	Transfers In - 26% Water Vehicle Operating	-	-	-	59,318	39,545	57,706	57,706
01-0000 - 49990	Transfers In - 26% Water Vehicle Capital	-	-	-	5,147	-	6,867	6,867
01-0000 - 49990	Transfers In - 5% Building Vehicle Operating	-	-	-	11,407	7,605	11,097	11,097
01-0000 - 49990	Transfers In - 5% Building Vehicle Capital	-	-	-	990	-	1,321	1,321
01-0000 - 49990	Transfers In - 9% Park Vehicle Operating	-	-	-	20,533	13,689	19,975	19,975
01-0000 - 49990	Transfers In - 9% Park Vehicle Capital	-	-	-	1,782	-	2,377	2,377
01-0000 - 49990	Transfers In - 3% Fire Vehicle Operating	-	-	-	6,844	4,563	6,658	6,658
01-0000 - 49990	Transfers In - 3% Fire Vehicle Capital	-	-	-	594	-	792	792
01-0000 - 49990	Transfers In - 2% Health Vehicle Operating	-	-	-	4,563	3,042	4,439	4,439
01-0000 - 49990	Transfers In - 2% Health Vehicle Capital	-	-	-	396	-	528	528
<b>TOTAL TRANSFERS IN</b>		<b>\$ 37,399</b>	<b>\$ 55,030</b>	<b>\$ 280,825</b>	<b>\$ 462,986</b>	<b>\$ 353,894</b>	<b>\$ 509,160</b>	<b>\$ 421,660</b>
<b>TOTAL REVENUES &amp; TRANSFERS</b>		<b>\$ 11,748,361</b>	<b>\$ 12,528,772</b>	<b>\$ 12,591,838</b>	<b>\$ 11,172,718</b>	<b>\$ 8,448,990</b>	<b>\$ 11,608,860</b>	<b>\$ 11,572,535</b>
Operating Revenues w/Transfers In		\$ 10,470,327	\$ 11,592,024	\$ 12,528,388	\$ 10,910,750	\$ 8,217,647	\$ 11,428,158	\$ 11,479,333
Special Revenues w/Transfers In		\$ 1,278,034	\$ 936,748	\$ 63,450	\$ 261,968	\$ 231,343	\$ 180,702	\$ 93,202
<b>TOTAL REVENUES</b>		<b>\$ 11,748,361</b>	<b>\$ 12,528,772</b>	<b>\$ 12,591,838</b>	<b>\$ 11,172,718</b>	<b>\$ 8,448,990</b>	<b>\$ 11,608,860</b>	<b>\$ 11,572,535</b>
Surplus or (Deficit) Operating		\$ 847,290	\$ 2,204,990	\$ 2,514,308	\$ (258,056)	\$ 1,137,110	\$ 587,886	\$ 457,306
Net Operating (Includes Capital)		\$ 1,775,517	\$ 1,586,929	\$ 1,090,354	\$ (4,661,260)	\$ (2,041,000)	\$ 13,725	\$ (445,313)



Cash & Investments @  
= \$9,360,373 Budgeted  
Operating Surplus =  
\$457,306.

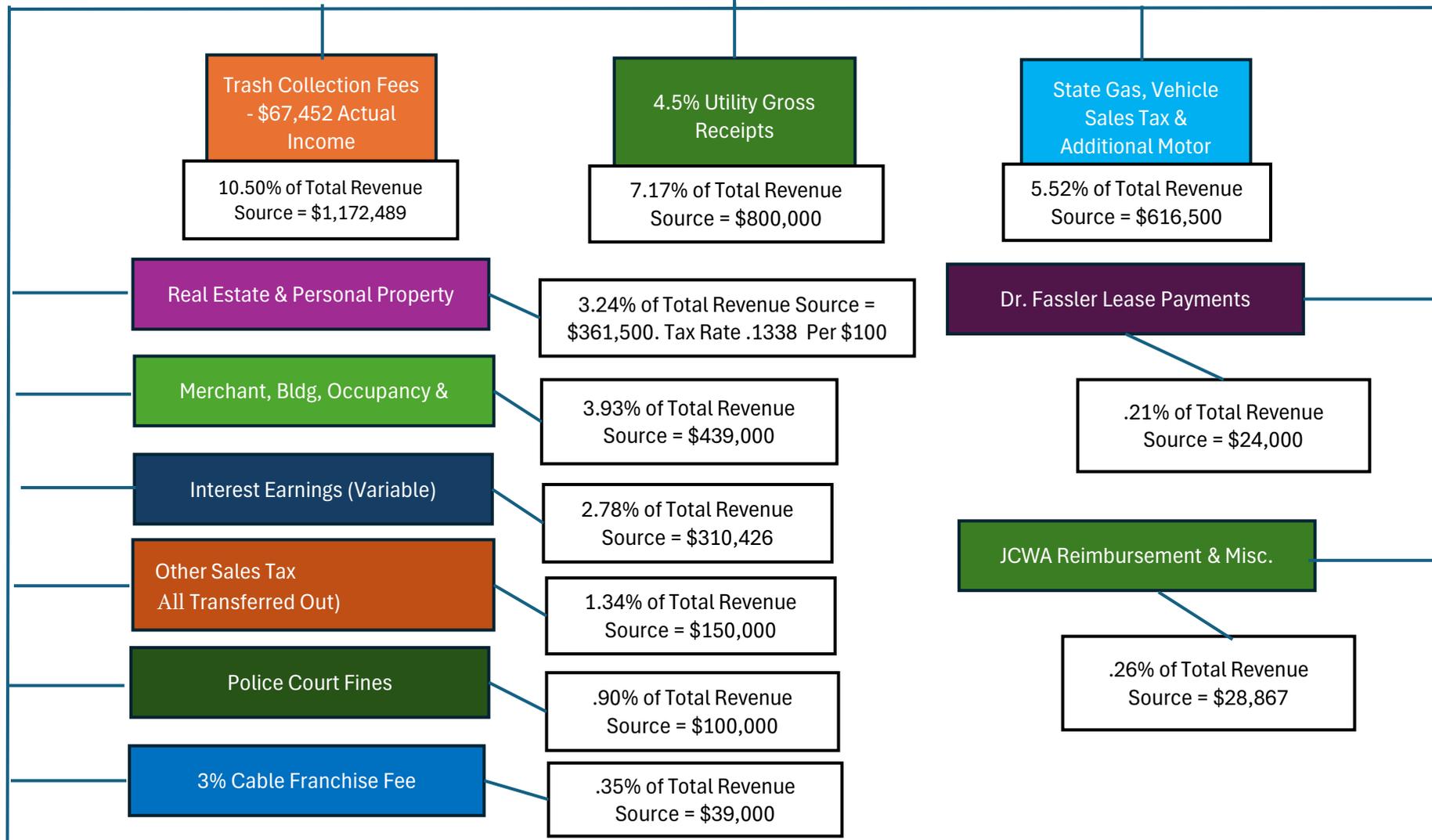
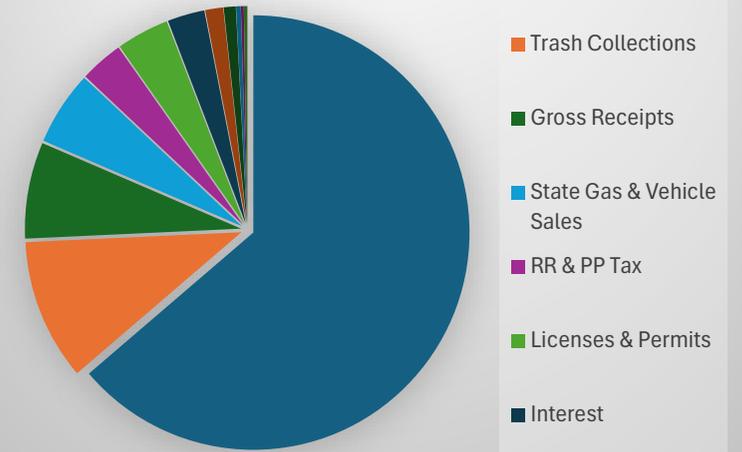
## General Fund Revenue Budget

**2% Sales Tax  
(Includes Public  
Safety Tax)**

**63.75% of Total Revenue Source =  
\$7,109,093 (1% = \$3,668,982)**

**1% Public Safety Tax = \$3,440,111. Transfer out to  
Capital Reserve (\$600,000), 65% Public Safety  
(\$1,846,072), and 35% to Fire (\$994,039)**

## Budget 2025-2026



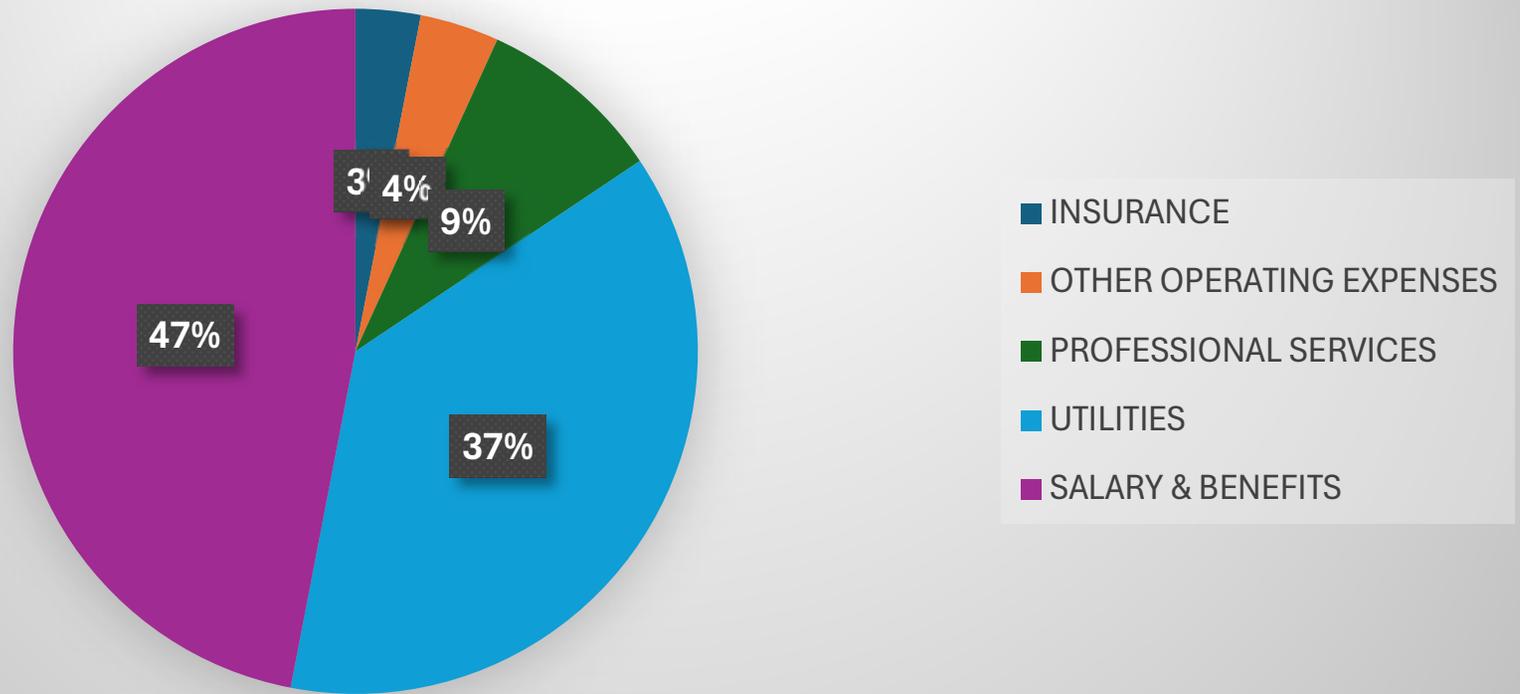
**DEPARTMENTAL SUMMARY**

<b>GENERAL FUND</b>	<b>Actual 2021-2022</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>AMENDED Budget 2024-2025</b>	<b>Estimated Actual 5/31/2025</b>	<b>Budget Requested 2025-2026</b>	<b>Budgeted Approved 2025-2026</b>
<b>EXPENDITURES</b>							
General Government	1,145,839	2,084,762	2,185,305	2,461,151	1,682,301	1,498,051	1,581,603
Building & Code Enforcement	412,810	509,850	469,757	494,165	298,793	494,270	499,948
Emergency Operations	18,399	86,492	6,009	263,842	162,359	75,335	77,535
Non-Departmental	1,261,324	1,522,112	1,580,567	2,207,542	1,454,489	1,931,931	1,779,164
Vehicle Maintenance	-	-	81	231,069	121,208	246,948	248,360
<b>SUB-TOTAL</b>	<b>\$ 2,838,372</b>	<b>\$ 4,203,216</b>	<b>\$ 4,241,719</b>	<b>\$ 5,657,769</b>	<b>\$ 3,719,149</b>	<b>\$ 4,246,535</b>	<b>\$ 4,186,610</b>
Transfers Out:	\$ 7,134,472	\$ 6,738,627	\$ 7,259,765	\$ 10,176,209	\$ 6,770,840	\$ 7,348,600	\$ 7,831,238
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 9,972,844</b>	<b>\$ 10,941,843</b>	<b>\$ 11,501,484</b>	<b>\$ 15,833,978</b>	<b>\$ 10,489,989</b>	<b>\$ 11,595,135</b>	<b>\$ 12,017,848</b>
<b>GENERAL BREAKDOWN:</b>							
Payroll & Benefits	\$ 1,107,242	\$ 1,163,237	\$ 1,204,218	\$ 1,562,535	\$ 967,170	\$ 1,737,628	\$ 1,737,628
Operating Expenses	\$ 1,381,323	\$ 1,485,170	\$ 1,611,891	\$ 1,884,446	\$ 1,203,796	\$ 1,895,491	\$ 1,978,577
Transfers out Operating	\$ 7,134,472	\$ 6,738,627	\$ 7,197,970	\$ 7,721,825	\$ 4,909,570	\$ 7,207,153	\$ 7,305,822
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 9,623,037</b>	<b>\$ 9,387,034</b>	<b>\$ 10,014,080</b>	<b>\$ 11,168,806</b>	<b>\$ 7,080,536</b>	<b>\$ 10,840,272</b>	<b>\$ 11,022,027</b>
Lease & Loan Payments	\$ 109,715	\$ 228,113	\$ 214,383	\$ 526,317	\$ 522,454	\$ 104,496	\$ 104,496
Capital Expenditures	\$ 240,092	\$ 1,326,696	\$ 1,211,226	\$ 1,684,471	\$ 1,025,729	\$ 508,920	\$ 365,909
Transfers Out Capital	\$ -	\$ -	\$ 61,795	\$ 2,454,384	\$ 1,861,270	\$ 141,447	\$ 525,416
<b>TOTAL CAPITAL &amp; TRANSFERS</b>	<b>\$ 349,807</b>	<b>\$ 1,554,809</b>	<b>\$ 1,487,405</b>	<b>\$ 4,665,172</b>	<b>\$ 3,409,453</b>	<b>\$ 754,863</b>	<b>\$ 995,821</b>
<b>TOTAL GENERAL</b>	<b>\$ 9,972,844</b>	<b>\$ 10,941,843</b>	<b>\$ 11,501,484</b>	<b>\$ 15,833,978</b>	<b>\$ 10,489,989</b>	<b>\$ 11,595,135</b>	<b>\$ 12,017,848</b>

Operating Expenditures Increase/Decrease over Current Budget

**-1.31%**

# GENERAL OPERATING BUDGET 2025-2026



<b>ADMINISTRATION GENERAL FUND</b>		<b>Actual 2021-2022</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>AMENDED Budget 2024-2025</b>	<b>Estimated Actual 5/31/2025</b>	<b>Budget Requested 2025-2026</b>	<b>Budgeted Approved 2025-2026</b>
<b>EXPENDITURES</b>								
01-1000 - 51000	Regular Salaries	470,008	453,904	499,539	550,135	351,709	644,350	644,350
01-1000 - 51100	Overtime	2,215	2,660	9,452	5,000	924	2,500	2,500
01-1000 - 51400	Legal Fees	50,896	72,584	73,560	120,000	46,119	76,800	116,800
01-1000 - 51450	Bank & Credit Card Fees	16	15	45	50	86	200	200
01-1000 - 51510	Exams & Physicals	5	12	210	200	168	250	250
01-1000 - 51600	Auditing	4,400	4,400	4,510	4,177	4,075	4,075	4,075
01-1000 - 51800	Computer Services	23,146	33,578	45,328	47,500	33,416	35,883	35,883
01-1000 - 52000	Health Insurance	77,702	90,971	82,425	116,757	76,399	154,095	154,095
01-1000 - 52100	Life Insurance	906	904	695	709	528	944	944
01-1000 - 52200	Retirement	72,328	77,865	80,150	99,924	58,792	120,961	120,961
01-1000 - 52210	401A Match	7,757	7,709	3,302	12,777	7,667	15,100	15,100
01-1000 - 52300	Social Security	35,497	34,075	38,328	42,468	26,195	49,484	49,484
01-1000 - 52400	Unemployment Compensation	600	600	450	600	-	-	-
01-1000 - 53000	Water Service	1,047	2,318	2,032	2,500	662	2,575	2,575
01-1000 - 53100	Electricity	15,622	16,483	15,830	15,500	7,853	15,500	18,589
01-1000 - 53200	Gas or Heat	5,745	4,600	8,126	6,200	4,256	6,572	6,572
01-1000 - 53300	Bldg./Grounds Maintenance	8,000	6,120	11,836	25,099	18,706	10,000	10,000
01-1000 - 53500	Cleaning & Tissue Paper Supplies	994	911	900	1,500	514	1,500	1,500
01-1000 - 54000	Postage	2,025	2,134	2,724	3,500	1,634	3,500	3,500
01-1000 - 54200	Telephone	7,703	9,205	11,439	18,000	7,846	6,281	6,281
01-1000 - 54300	Office Supplies	3,328	3,381	5,167	4,500	5,149	4,500	4,600
01-1000 - 54400	Printing	3,364	2,249	1,572	3,500	194	2,500	2,500
01-1000 - 54550	Maintenance & Software Contracts	23,125	24,381	15,229	38,500	35,927	52,450	54,630
01-1000 - 54560	Office Equipment Rent	1,646	1,560	1,560	1,650	1,040	1,650	1,650
01-1000 - 55100	Gas, Oil, & Antifreeze	-	-	-	-	16	120	120
01-1000 - 56000	Paper Products	865	578	849	1,000	387	1,000	1,000
01-1000 - 56400	Uniforms	1,063	1,509	1,657	2,918	703	2,986	2,986
01-1000 - 56450	Tools	-	-	-	-	-	-	120
01-1000 - 57000	Dues Subscriptions	5,070	5,962	7,841	7,500	5,142	8,000	8,000
01-1000 - 57010	Training, Travel & Lodging	13,035	14,402	16,074	15,000	12,521	17,000	17,000
01-1000 - 57015	Tuition Reimbursement	-	-	-	-	-	5,000	5,000
01-1000 - 57100	Advertising	5,684	1,340	3,170	3,500	2,483	5,000	5,000
01-1000 - 57200	Insurance & Bonds	40,604	41,117	45,517	55,558	33,837	62,535	62,535
01-1000 - 57330	Grass & Weed Cutting	1,690	1,326	2,538	7,100	2,008	5,500	5,486
01-1000 - 57340	Election Expense	5,884	7,027	5,773	6,500	9,519	11,000	43,000
01-1000 - 57350	Annexation	58	-	-	200	831	1,500	1,500
01-1000 - 57360	Collection Fees County	6,545	7,136	7,643	8,000	7,665	8,000	8,000
01-1000 - 57370	Ordinance Codification	2,904	1,576	3,319	3,000	2,300	3,000	6,000
01-1000 - 57371	Economic Development	11,602	15,883	15,883	16,000	15,883	16,000	16,000
01-1000 - 57998	Soda & water	24	49	39	50	-	-	-
01-1000 - 57999	Other Misc. Special Expenses	6,509	2,753	1,785	5,000	2,054	5,000	5,000
01-1000 - 59001	Capital to Long-Term Debt Fund	61,055	754,663	386,702	-	-	-	-
01-1000 - 59200	Building Improvements	374	-	-	377,800	339,173	-	-
01-1000 - 59210	Office Furniture	1,673	320	-	4,500	463	8,500	8,500
01-1000 - 59400	Office Equipment	990	-	1,020	10,000	780	500	500

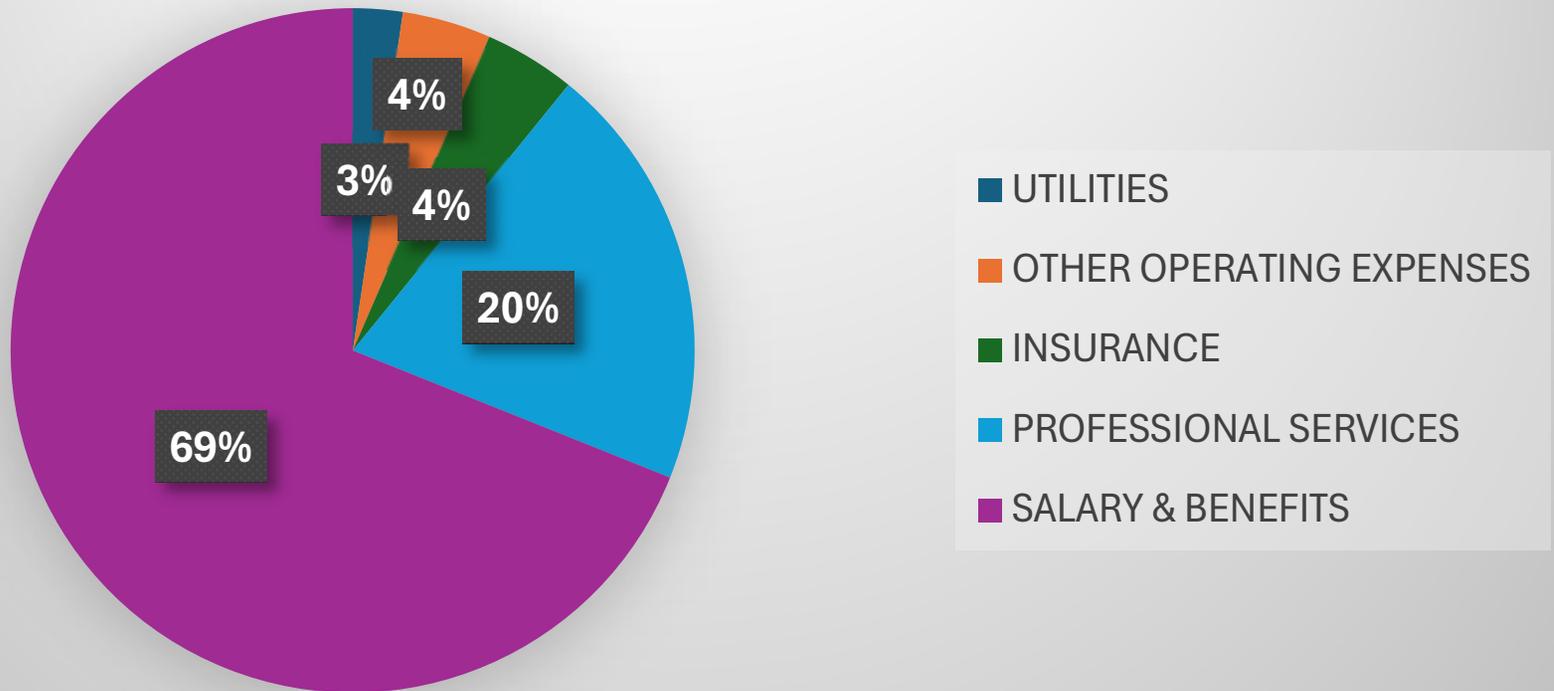
ADMINISTRATION CONTINUED...		Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
GENERAL FUND		2021-2022	2022-2023	2023-2024	Budget	Actual	Requested	Approved
EXPENDITURES					2024-2025	5/31/2025	2025-2026	2025-2026
01-1000 - 59401	Equipment Lease-Principal	-	76,160	61,760	64,000	64,000	66,240	66,240
01-1000 - 59402	Equipment Lease-Interest	-	9,701	24,216	21,900	21,900	19,500	19,500
01-1000 - 59410	Computer	-	7,575	130,298	8,637	1,320		6,635
01-1000- 59894	Cost of Issuance	-	13,280	-	-	-	-	-
01-1000 - 59999	Other Capital Outlay	162,135	269,786	554,812	722,242	469,456	40,000	36,442
<b>TOTALS</b>		<b>\$ 1,145,839</b>	<b>\$ 2,084,762</b>	<b>\$ 2,185,305</b>	<b>\$ 2,461,151</b>	<b>\$ 1,682,301</b>	<b>\$ 1,498,051</b>	<b>\$ 1,581,603</b>
<b>ADMINISTRATION BREAKDOWN:</b>								
	Payroll & Benefits	\$ 667,476	\$ 669,597	\$ 715,548	\$ 830,688	\$ 522,917	\$ 990,420	\$ 990,420
	Operating Expenses	\$ 252,136	\$ 283,680	\$ 310,949	\$ 421,384	\$ 262,291	\$ 372,891	\$ 453,366
	<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 919,612</b>	<b>\$ 953,277</b>	<b>\$ 1,026,497</b>	<b>\$ 1,252,072</b>	<b>\$ 785,209</b>	<b>\$ 1,363,311</b>	<b>\$ 1,443,786</b>
	Loan & Lease Payments	\$ -	\$ 99,141	\$ 85,976	\$ 85,900	\$ 85,900	\$ 85,740	\$ 85,740
	Capital Expenses	\$ 226,227	\$ 1,032,344	\$ 1,072,832	\$ 1,123,179	\$ 811,192	\$ 49,000	\$ 52,077
	<b>TOTAL EXPENDITURES &amp; CAPITAL</b>	<b>\$ 226,227</b>	<b>\$ 1,131,485</b>	<b>\$ 1,158,808</b>	<b>\$ 1,209,079</b>	<b>\$ 897,092</b>	<b>\$ 134,740</b>	<b>\$ 137,817</b>
<b>TOTALS</b>		<b>\$ 1,145,839</b>	<b>\$ 2,084,762</b>	<b>\$ 2,185,305</b>	<b>\$ 2,461,151</b>	<b>\$ 1,682,301</b>	<b>\$ 1,498,051</b>	<b>\$ 1,581,603</b>

Operating Expenses Increase/Decrease

**15.31%**

Lagers from 18% to 18.70%  
 Health Insurance 15% Increase  
 Insurance Claims & Bonds 15%  
 Includes Agenda & Meeting Management  
 Moved Camp 100% to Administration  
 Move O'Haleck 100% to Administration

# ADMINISTRATION OPERATING BUDGET 2025-2026



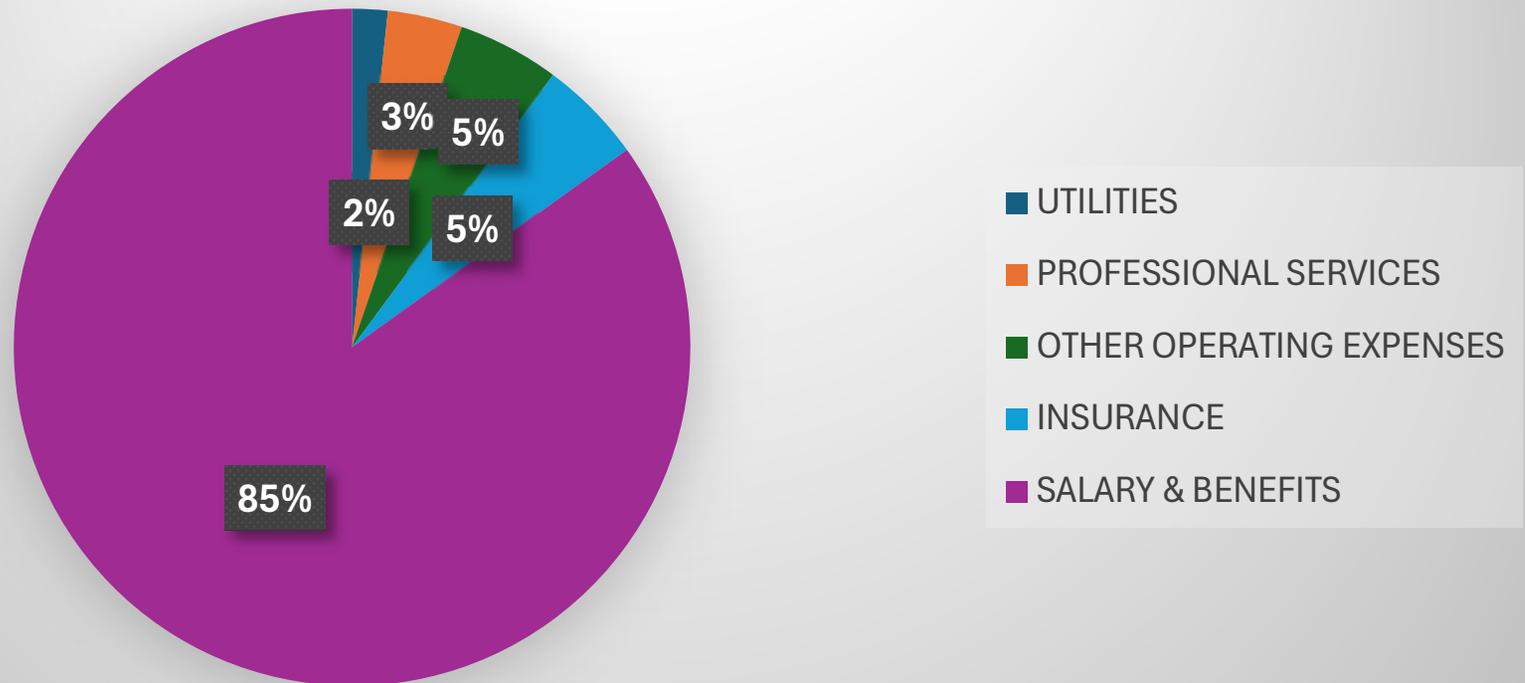
<b>BUILDING &amp; CODE ENFORCEMENT GENERAL FUND</b>		<b>Actual 2021-2022</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>AMENDED Budget 2024-2025</b>	<b>Estimated Actual 5/31/2025</b>	<b>Budget Requested 2025-2026</b>	<b>Budgeted Approved 2025-2026</b>
<b>EXPENDITURES</b>								
01-1600 - 51000	Regular Salaries	246,547	240,132	241,996	257,280	163,114	268,207	268,207
01-1600 - 51100	Overtime	195	94	155	1,000	72	500	500
01-1600 - 51190	Other Personal Services	1,728	1,728	1,728	1,900	1,152	1,814	1,814
01-1600 - 51500	Engineering Fees	-	-	270	500	-	-	-
01-1600 - 51510	Exams & Physicals	96	133	(19)	200	6	200	200
01-1600 - 51800	Computer Services	4,811	7,181	9,852	11,000	7,163	11,620	11,620
01-1600 - 52000	Health Insurance	58,434	72,675	58,300	75,316	45,827	70,624	70,624
01-1600 - 52100	Life Insurance	585	631	475	451	331	494	494
01-1600 - 52200	Retirement	32,488	40,702	42,699	46,490	29,084	50,248	50,248
01-1600 - 52210	401A Match	3,782	3,799	3,760	5,221	3,370	7,749	7,749
01-1600 - 52300	Social Security	18,529	17,897	18,273	19,758	12,356	20,556	20,556
01-1600 - 53000	Water & Sewer Service	91	92	104	125	62	125	125
01-1600 - 53100	Electricity	948	925	27	1,000	-	1,050	1,050
01-1600 - 53200	Natural Gas	994	1,032	930	1,100	771	1,040	1,040
01-1600 - 53300	Bldg./Grounds Maintenance	912	1,591	574	4,000	975	2,000	2,000
01-1600 - 53500	Cleaning & Tissue Paper Supplies	150	-	65	1,000	74	500	500
01-1600 - 54000	Postage	540	662	889	1,500	582	1,100	1,100
01-1600 - 54200	Telephone	4,806	4,454	5,039	6,100	3,579	6,134	6,134
01-1600 - 54300	Office Supplies	1,285	1,185	1,021	1,500	564	1,500	1,500
01-1600 - 54400	Printing	690	291	235	1,000	501	1,000	1,000
01-1600 - 54550	Maintenance & Software Contracts	1,267	1,255	1,576	1,850	499	2,475	2,475
01-1600 - 55100	Gas, Oil & Antifreeze	6,110	5,415	4,265	6,000	2,206	6,000	6,000
01-1600 - 55300	Vehicle Maintenance	1,204	2,756	149	3,000	367	2,000	2,000
01-1600 - 55340	Vehicle In-House Maintenance	-	-	41	-	-	-	-
01-1600 - 56200	Books	405	1,422	1,909	2,000	-	2,000	2,000
01-1600 - 56400	Uniform Expense	1,411	1,333	1,526	1,359	247	1,334	1,334
01-1600 - 56450	Tools	-	-	-	-	-	-	20
01-1600 - 56460	Safety Supplies	37	203	50	200	19	200	200
01-1600 - 57000	Dues Subscriptions	1,203	352	358	2,500	726	1,500	1,500
01-1600 - 57010	Training, Travel & Lodging	4,912	6,730	4,413	6,000	3,980	6,000	6,000
01-1600 - 57100	Advertising	1,510	724	172	2,000	691	1,500	1,500
01-1600 - 57200	Insurance/Bonds	17,053	19,748	28,894	28,750	18,666	24,500	24,510
01-1600 - 57999	Other Misc. Special Expenses	87	82	259	500	9	300	300
01-1600 - 59001	Capital to Long-Term Debt Fund	-	74,341	33,034	-	-	-	-
01-1600 - 59200	Building Improvements	-	-	46	-	-	-	-
01-1600 - 59210	Office Furniture	-	-	-	2,000	1,800	-	-
01-1600 - 59410	Computer	-	-	6,692	-	-	-	-
		-	-	-	1,346	-	-	5,648

<b>BUILDING &amp; CODE ENFORCEMENT CONTINUED...</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>AMENDED</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budgeted</b>
<b>GENERAL FUND</b>		<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Budget</b>	<b>Actual</b>	<b>Requested</b>	<b>Approved</b>
<b>EXPENDITURES</b>					<b>2024-2025</b>	<b>5/31/2025</b>	<b>2025-2026</b>	<b>2025-2026</b>
01-1600 - 59600	Light Equipment		-	-	-	-	-	-
01-1600 - 59630	Office Equipment		-	-	-	-	-	-
01-1600 - 59999	Other Capital Outlay		285.00	-	219.00	-	-	-
<b>TOTALS</b>		<b>\$ 412,810</b>	<b>\$ 509,850</b>	<b>\$ 469,757</b>	<b>\$ 494,165</b>	<b>\$ 298,793</b>	<b>\$ 494,270</b>	<b>\$ 499,948</b>
01-1600 - 60060	Transfers Out to General Operating (Vehicle)	\$ -	\$ -	\$ -	\$ 11,407	\$ 7,605	\$ 11,097	\$ 11,097
01-1600 - 60060	Transfers Out to General Capital (5% Vehicle)	\$ -	\$ -	\$ -	\$ 990	\$ -	\$ 1,321	\$ 1,321
01-1600 - 60065	Transfers Out to Water Capital (ROW Truck)	\$ -	\$ -	\$ -	\$ 2,281	\$ 2,264	\$ -	\$ -
<b>TOTAL TRANSFERS OUT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,678</b>	<b>\$ 9,869</b>	<b>\$ 12,418</b>	<b>\$ 12,418</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>		<b>\$ 412,810</b>	<b>\$ 509,850</b>	<b>\$ 469,757</b>	<b>\$ 508,843</b>	<b>\$ 308,661</b>	<b>\$ 506,688</b>	<b>\$ 512,366</b>
<b>BUILDING BREAKDOWN:</b>								
	Payroll & Benefits	\$ 361,971	\$ 377,263	\$ 367,183	\$ 406,875	\$ 254,401	\$ 419,712	\$ 419,712
	Operating Expenditures	\$ 50,839	\$ 57,961	\$ 62,802	\$ 85,071	\$ 42,592	\$ 74,558	\$ 80,236
	Transfers out to General Operating	\$ -	\$ -	\$ -	\$ 11,407	\$ 7,605	\$ 11,097	\$ 11,097
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 412,810</b>	<b>\$ 435,224</b>	<b>\$ 429,985</b>	<b>\$ 503,353</b>	<b>\$ 304,597</b>	<b>\$ 505,367</b>	<b>\$ 511,045</b>
	Lease & Loan Payments	\$ -						
	Capital Expenditures	\$ -	\$ 74,626	\$ 39,772	\$ 2,219	\$ 1,800	\$ -	\$ -
	Transfers out to General Capital	\$ -	\$ -	\$ -	\$ 990	\$ -	\$ 1,321	\$ 1,321
	Transfers out to Water Capital	\$ -	\$ -	\$ -	\$ 2,281	\$ 2,264	\$ -	\$ -
<b>TOTAL CAPITAL &amp; TRANSFERS OUT</b>		<b>\$ -</b>	<b>\$ 74,626</b>	<b>\$ 39,772</b>	<b>\$ 5,490</b>	<b>\$ 4,064</b>	<b>\$ 1,321</b>	<b>\$ 1,321</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>		<b>\$ 412,810</b>	<b>\$ 509,850</b>	<b>\$ 469,757</b>	<b>\$ 508,843</b>	<b>\$ 308,661</b>	<b>\$ 506,688</b>	<b>\$ 512,366</b>

Operating Expenditures Increase/Decrease over Current Budget

1.53%

# BUILDING OPERATING BUDGET 2025-2026



<b>EMERGENCY MANAGEMENT GENERAL FUND</b>		<b>Actual 2021-2022</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>AMENDED Budget 2024-2025</b>	<b>Estimated Actual 5/31/2025</b>	<b>Budget Requested 2025-2026</b>	<b>Budgeted Approved 2025-2026</b>
<b>EXPENDITURES</b>								
01-2300 - 53100	Electricity	989	1,047	1,092	1,200	692	1,250	1,250
01-2300 - 54550	Maintenance & Software Contracts	-	850	850	3,050	1,555	1,885	4,085
01-2300 - 55350	Light Equipment Maintenance	1,249	11,632	410	5,000	-	2,500	2,500
01-2300 - 57120	Everbridge (Reverse 911)	6,090	6,090	3,657	4,000	3,520	3,700	3,700
01-2300 - 59001	Capital to Long-Term Debt Fund	9,741	66,873	-	-	-	-	-
01-2300 - 59999	Other Capital Outlay	330	-	-	250,592	156,592	66,000	66,000
<b>TOTALS</b>		<b>\$ 18,399</b>	<b>\$ 86,492</b>	<b>\$ 6,009</b>	<b>\$ 263,842</b>	<b>\$ 162,359</b>	<b>\$ 75,335</b>	<b>\$ 77,535</b>
Total Operating Expenses		\$ 8,328	\$ 19,619	\$ 6,009	\$ 13,250	\$ 5,767	\$ 9,335	\$ 11,535
Total Capital Expenses		\$ 10,071	\$ 66,873	\$ -	\$ 250,592	\$ 156,592	\$ 66,000	\$ 66,000
<b>TOTALS</b>		<b>\$ 18,399</b>	<b>\$ 86,492</b>	<b>\$ 6,009</b>	<b>\$ 263,842</b>	<b>\$ 162,359</b>	<b>\$ 75,335</b>	<b>\$ 77,535</b>

Operating Expenditures Increase/Decrease over Current Budget

**-12.94%**

<b>NON-DEPARTMENTAL GENERAL FUND</b>		<b>Actual 2021-2022</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>AMENDED Budget 2024-2025</b>	<b>Estimated Actual 5/31/2025</b>	<b>Budget Requested 2025-2026</b>	<b>Budgeted Approved 2025-2026</b>
<b>EXPENDITURES</b>								
01-3200 - 51000	Regular Salaries	5,997	24,744	15,994	43,916	27,170	25,580	25,580
01-3200 - 51100	Overtime	4,062	1,256	16	2,000	-	1,000	1,000
01-3200 - 51450	Bank & Credit Card Fees	2,530	1,590	1,590	1,590	1,325	-	-
01-3200 - 51450	Exam's & Physicals	-	-	-	-	13	100	100
01-3200 - 51800	Computer Service Fees	-	-	-	-	-	293	293
01-3200 - 52000	Health Ins+ Retirees	65,264	83,672	101,204	96,732	53,467	110,701	110,701
01-3200 - 52100	Life Insurance	13	13	12	31	15	17	17
01-3200 - 52200	Lagers Retirement Dues	1,512	4,518	2,778	7,892	3,964	4,810	4,810
01-3200 - 52210	401A Match	152	159	221	193	234	254	254
01-3200 - 52300	FICA Tax	767	1,988	1,209	3,318	2,079	1,957	1,957
01-3200 - 53100	Electricity (Street Lights)	171,213	178,897	167,212	205,451	136,797	233,350	233,350
01-3200 - 53200	Natural Gas	-	-	534	650	301	500	500
01-3200 - 54200	Telephone	-	-	3	-	32	100	100
01-3200 - 54300	Office Supplies	-	-	-	-	4	150	150
01-3200 - 54550	Maintenance & Software Contracts	-	-	-	-	343	625	625
01-3200 - 55100	Gas, Oil, & Antifreeze	-	-	-	-	62	500	500
01-3200 - 56400	Uniforms	28	27	53	155	57	80	80
01-3200 - 56450	Tools	-	-	-	-	-	-	320
01-3200 - 57015	Tuition Reimbursement	-	-	4,500	5,000	-	-	-
01-3200 - 57200	Insurance, Claims & Bonds	452	12,957	16,892	25,296	15,613	17,402	16,815
01-3200 - 57309	Bad Debt on Collections	(2,853)	(22,463)	17,963	-	(908)	-	-
01-3200 - 57355	Quad City & JCTC Per Capita	2,000	2,000	19,303	19,303	19,303	19,303	19,303
01-3200 - 57620	Rental Building Expenses	5,026	3,812	4,197	5,000	2,733	5,000	5,000
01-3200 - 57650	Garbage Collection Exp.	883,418	936,096	989,059	1,036,198	692,148	1,105,033	1,105,033
01-3200 - 57995	Employee Appreciation Expense	7,043	9,938	6,676	15,000	1,905	15,000	10,000
01-3200 - 57999	Other Misc. Special Expense	1,191	1,083	4,122	10,715	5,134	2,500	2,500
01-3200 - 59001	Capital to Long-Term Debt Fund	-	139,661	84,806	-	-	-	-
01-3200 - 59200	Building Improvements	-	-	9,756	140,000	-	140,000	140,000
01-3200 - 59401	Equipment Lease - Principal	-	16,660	13,510	14,000	14,000	14,490	14,490
01-3200 - 59402	Equipment Lease - Interest	-	2,122	5,297	4,791	4,791	4,266	4,266
01-3200 - 59810	Building Lease Interest	19,715	17,285	14,600	11,626	7,763	-	-
01-3200 - 59811	Building Lease Principal	90,000	90,000	95,000	410,000	410,000	-	-
01-3200 - 59894	Cost of Issuance	-	2,905	-	-	-	-	-
01-3200 - 59999	Other Capital Outlay	3,794	13,192	4,060	148,685	56,145	228,920	81,420
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,261,324</b>	<b>\$ 1,522,112</b>	<b>\$ 1,580,567</b>	<b>\$ 2,207,542</b>	<b>\$ 1,454,489</b>	<b>\$ 1,931,931</b>	<b>\$ 1,779,164</b>

NON-DEPARTMENTAL CONTINUED...		Actual		Actual		Actual		AMENDED	Estimated	Budget	Budgeted
GENERAL FUND		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	5/31/2025	2025-2026	2025-2026	2025-2026	
<b>TRANSFERS OUT</b>											
01-3200 - 60010	Transfer Out - Library Operating	\$ 75,718	\$ 161,712	\$ 24,761	\$ 130,350	\$ -	\$ 122,155	\$ 136,270			
01-3200 - 60010	Transfer Out - Library Capital & Debt	\$ -	\$ -	\$ 61,795	\$ 70,741	\$ 61,741	\$ 140,126	\$ 157,186			
	<b>TOTAL TRANSFERS OUT TO LIBRARY</b>	<b>\$ 75,718</b>	<b>\$ 161,712</b>	<b>\$ 86,556</b>	<b>\$ 201,091</b>	<b>\$ 61,741</b>	<b>\$ 262,281</b>	<b>\$ 293,456</b>			
01-3200 - 60025	Transfers Out - Public Safety Capital (Bal PY \$600K)	\$ -	\$ -	\$ -	\$ 508,068	\$ 457,484	\$ -	\$ 91,932			
01-3200 - 60026	Transfers Out - Fire Capital (Bal PY \$600K)	\$ -	\$ -	\$ -	\$ 370,023	\$ 107,338	\$ -	\$ 229,977			
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 878,091</b>	<b>\$ 564,822</b>	<b>\$ -</b>	<b>\$ 321,909</b>			
01-3200 - 60040	Transfer Out - Park - Capital	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,230,179	\$ -				
01-3200 - 60040	Transfer Out - Park - Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,151			
01-3200 - 60050	Transfer Out - Water - ROW Manager Capital	\$ -	\$ -	\$ -	\$ 2,281	\$ 2,264	\$ -				
01-3200 - 60096	Transfer Out - Capital Reserve AMJ Tax 50%	\$ -	\$ -	\$ 85,764	\$ 92,934	\$ 58,629	\$ 75,000	\$ 75,000			
01-3200 - 60097	Transfer Out - Various Departmens (ARPA Payroll)	\$ 480,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
01-3200 - 60097	Transfer Out - Health Operating	\$ -	\$ -	\$ -	\$ 12,794	\$ -	\$ 3,692	\$ 9,095			
01-3200 - 60097	Transfer Out - Police Operating	\$ 2,500,000	\$ 2,685,732	\$ 2,893,041	\$ 3,180,870	\$ 2,048,580	\$ 3,276,296	\$ 3,276,296			
01-3200 - 60097	Transfer Out - Fire Operating	\$ 200,000	\$ 214,200	\$ 231,336	\$ 254,470	\$ 169,647	\$ 262,104	\$ 262,104			
	<b>TOTAL TRANSFERS OUT PUBLIC SAFETY</b>	<b>\$ 3,180,667</b>	<b>\$ 2,899,932</b>	<b>\$ 3,124,377</b>	<b>\$ 3,448,134</b>	<b>\$ 2,218,227</b>	<b>\$ 3,542,092</b>	<b>\$ 3,547,495</b>			
01-3200 - 60098	Transfer Out - Police Public Safety Tax 65%	\$ 2,130,757	\$ 2,000,039	\$ 2,141,008	\$ 2,180,000	\$ 1,408,213	\$ 1,809,151	\$ 1,809,151			
01-3200 - 60098	Transfer Out - Fire Safety Tax 35%	\$ 1,147,330	\$ 1,076,944	\$ 1,152,850	\$ 1,169,000	\$ 758,269	\$ 974,158	\$ 974,158			
01-3200 - 60098	Transfer Out - Opioid to Police DWI Unit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000			
01-3200 - 60098	Transfer Out - Capital Public Safety Tax	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 400,000	\$ 600,000	\$ 600,000			
01-3200 - 60098	Transfer Out - Police AMJ Tax 25%	\$ -	\$ -	\$ 34,605	\$ 45,000	\$ 29,314	\$ 36,750	\$ 36,750			
01-3200 - 60098	Transfer Out - Fire AMJ Tax 25%	\$ -	\$ -	\$ 34,605	\$ 45,000	\$ 29,314	\$ 36,750	\$ 36,750			
	<b>TOTAL TRANSFERS OUT PUBLIC SAFETY</b>	<b>\$ 3,878,087</b>	<b>\$ 3,676,983</b>	<b>\$ 3,963,068</b>	<b>\$ 4,039,000</b>	<b>\$ 2,625,110</b>	<b>\$ 3,456,809</b>	<b>\$ 3,501,809</b>			
	<b>TOTAL TRANSFER OUT</b>	<b>\$ 7,134,472</b>	<b>\$ 6,738,627</b>	<b>\$ 7,259,765</b>	<b>\$ 10,161,531</b>	<b>\$ 6,760,972</b>	<b>\$ 7,336,182</b>	<b>\$ 7,818,820</b>			
	<b>TOTALS</b>	<b>\$ 8,395,796</b>	<b>\$ 8,260,739</b>	<b>\$ 8,840,333</b>	<b>\$ 12,369,073</b>	<b>\$ 8,215,460</b>	<b>\$ 9,268,113</b>	<b>\$ 9,597,984</b>			

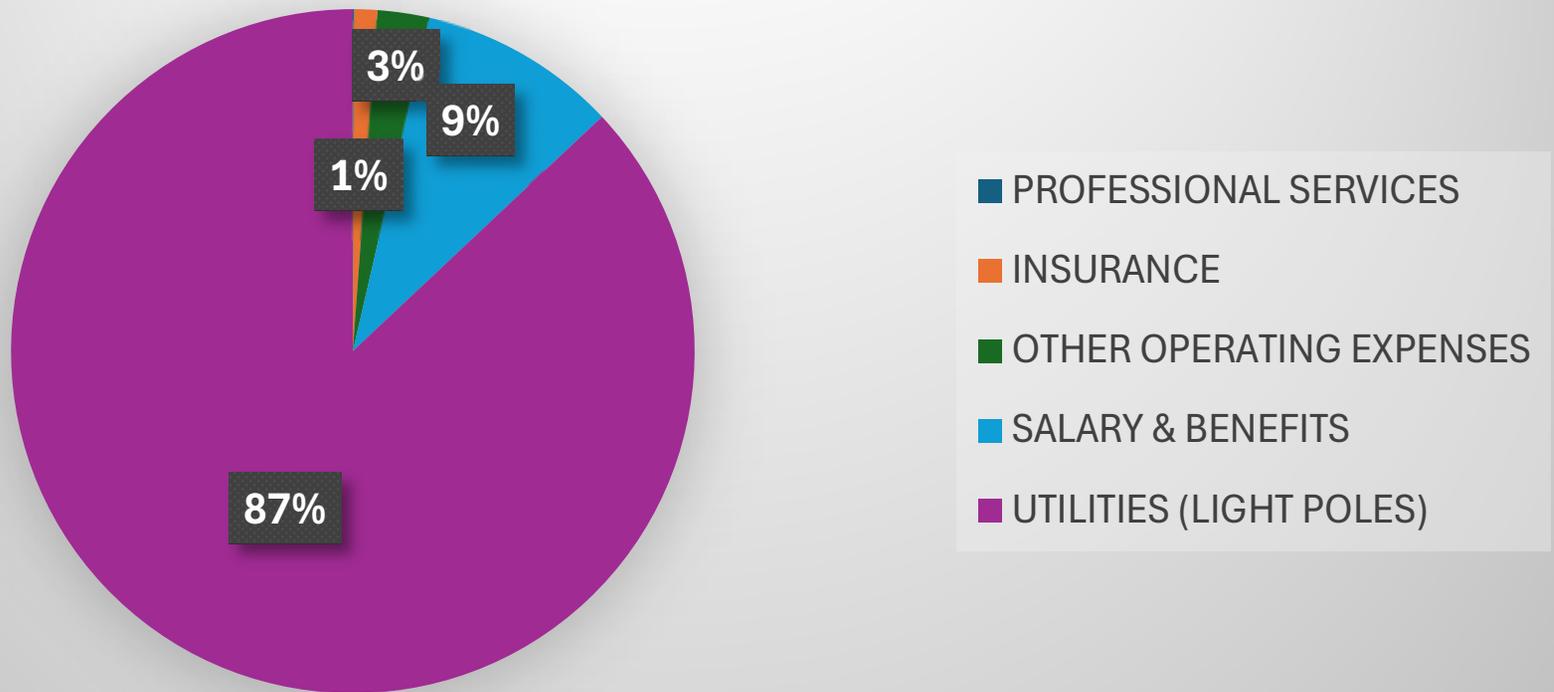
**NON-DEPARTMENT CONTINUED...  
GENERAL FUND**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	AMENDED Budget 2024-2025	Estimated Actual 5/31/2025	Budget Requested 2025-2026	Budgeted Approved 2025-2026
<b>NON-DEPARTMENTAL BREAKDOWN:</b>							
Payroll & Benefits	\$ 77,795	\$ 116,377	\$ 121,487	\$ 154,237	\$ 86,987	\$ 144,399	\$ 144,399
Operating Expenses	\$ 1,070,020	\$ 1,123,910	\$ 1,232,051	\$ 1,324,203	\$ 874,803	\$ 1,399,856	\$ 1,394,589
Transfers out Operating	\$ 7,134,472	\$ 6,738,627	\$ 7,197,970	\$ 7,710,418	\$ 4,901,966	\$ 7,196,056	\$ 7,294,725
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 8,282,287</b>	<b>\$ 7,978,914</b>	<b>\$ 8,551,508</b>	<b>\$ 9,188,858</b>	<b>\$ 5,863,755</b>	<b>\$ 8,740,311</b>	<b>\$ 8,833,713</b>
Lease & Loan Payments	\$ 109,715	\$ 128,972	\$ 128,407	\$ 440,417	\$ 436,554	\$ 18,756	\$ 18,756
Capital Expenses	\$ 3,794	\$ 152,853	\$ 98,622	\$ 288,685	\$ 56,145	\$ 368,920	\$ 221,420
Transfers out Capital	\$ -	\$ -	\$ 61,795	\$ 2,451,113	\$ 1,859,006	\$ 140,126	\$ 524,095
<b>TOTAL CAPITAL &amp; TRANSFERS OUT</b>	<b>\$ 113,509</b>	<b>\$ 281,825</b>	<b>\$ 288,825</b>	<b>\$ 3,180,215</b>	<b>\$ 2,351,705</b>	<b>\$ 527,802</b>	<b>\$ 764,271</b>
<b>TOTAL EXPENDITURES, CAPITAL &amp; TRANSFER</b>	<b>\$ 8,395,796</b>	<b>\$ 8,260,739</b>	<b>\$ 8,840,333</b>	<b>\$ 12,369,073</b>	<b>\$ 8,215,460</b>	<b>\$ 9,268,113</b>	<b>\$ 9,597,984</b>

Operating Expenditures Increase/Decrease over Current Budget

**-3.86%**

# NON-DEPARTMENTAL OPERATING BUDGET 2025-2026



<b>VEHICLE MAINTENANCE GENERAL FUND</b>		<b>Actual 2021-2022</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>AMENDED Budget 2024-2025</b>	<b>Estimated Actual 5/31/2025</b>	<b>Budget Requested 2025-2026</b>	<b>Budgeted Approved 2025-2026</b>
<b>EXPENDITURES</b>								
01-5100 - 51000	Regular Salaries	-	-	-	100,900	64,746	112,128	112,128
01-5100 - 51100	Overtime	-	-	-	1,000	-	500	500
01-5100 - 51510	Exams & Physicals	-	-	-	500	96	500	500
01-5100 - 51800	Computer Services	-	-	-	1,000	48	2,410	2,410
01-5100 - 52000	Health Insurance	-	-	-	38,515	20,303	36,228	36,228
01-5100 - 52100	Life Insurance	-	-	-	204	133	224	224
01-5100 - 52200	Retirement	-	-	-	18,311	11,546	21,061	21,061
01-5100 - 52210	401A Match	-	-	-	2,988	1,179	3,305	3,305
01-5100 - 52300	Social Security	-	-	-	7,782	4,817	8,616	8,616
01-5100 - 53000	Water & Sewer Service	-	-	-	1,300	87	525	525
01-5100 - 53100	Electricity	-	-	-	1,650	1,088	1,900	1,900
01-5100 - 53200	Natural Gas	-	-	-	2,750	2,529	2,900	2,900
01-5100 - 53300	Bldg./Grounds Maintenance	-	-	-	2,500	2,346	2,850	2,850
01-5100 - 53500	Cleaning & Tissue Paper Supplies	-	-	-	2,000	280	1,000	1,000
01-5100 - 54000	Postage	-	-	-	-	-	-	-
01-5100 - 54200	Telephone	-	-	-	550	630	704	704
01-5100 - 54300	Office Supplies	-	-	-	500	96	500	500
01-5100 - 54550	Maintenance & Software Contracts	-	-	-	3,027	1,927	6,412	6,412
01-5100 - 55100	Gas, Oil & Antifreeze	-	-	81	1,000	816	1,700	1,700
01-5100 - 55300	Vehicle Maintenance	-	-	-	2,000	182	1,000	1,000
01-5100 - 55500	Equipment Rent	-	-	-	-	225	-	-
01-5100 - 56306	Vehicle Stock Supplies	-	-	-	-	444	1,500	1,500
01-5100 - 56400	Uniform Expense	-	-	-	1,035	141	1,035	1,035
01-5100 - 56450	Tools	-	-	-	2,500	245	1,500	1,500
01-5100 - 56460	Safety Supplies	-	-	-	750	-	500	500
01-5100 - 56550	Chemicals	-	-	-	-	340	850	850
01-5100 - 57000	Dues Subscriptions	-	-	-	875	20	250	250
01-5100 - 57010	Training, Travel & Lodging	-	-	-	1,500	-	2,000	2,000
01-5100 - 57100	Advertising	-	-	-	-	-	-	-
01-5100 - 57200	Insurance/Bonds	-	-	-	11,544	6,943	9,600	9,600
01-5100 - 57330	Grass & Weed Cutting	-	-	-	4,092	-	-	-
01-5100 - 57999	Other Misc. Special Expenses	-	-	-	500	1	250	250
01-5100 - 59001	Capital to Long-Term Debt Fund	-	-	-	-	-	-	-
01-5100 - 59200	Building Improvements	-	-	-	15,000	-	-	-
01-5100 - 59410	Computers	-	-	-	1,346	-	-	1,412
01-5100 - 59999	Other Capital Outlay	-	-	-	3,450	-	25,000	25,000
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 81</b>	<b>\$ 231,069</b>	<b>\$ 121,208</b>	<b>\$ 246,948</b>	<b>\$ 248,360</b>

VEHICLE MAINTENANCE CONTINUED... GENERAL FUND	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	AMENDED Budget 2024-2025	Estimated Actual 5/31/2025	Budget Requested 2025-2026	Budgeted Approved 2025-2026
--	---------------------	---------------------	---------------------	--------------------------------	----------------------------------	----------------------------------	-----------------------------------

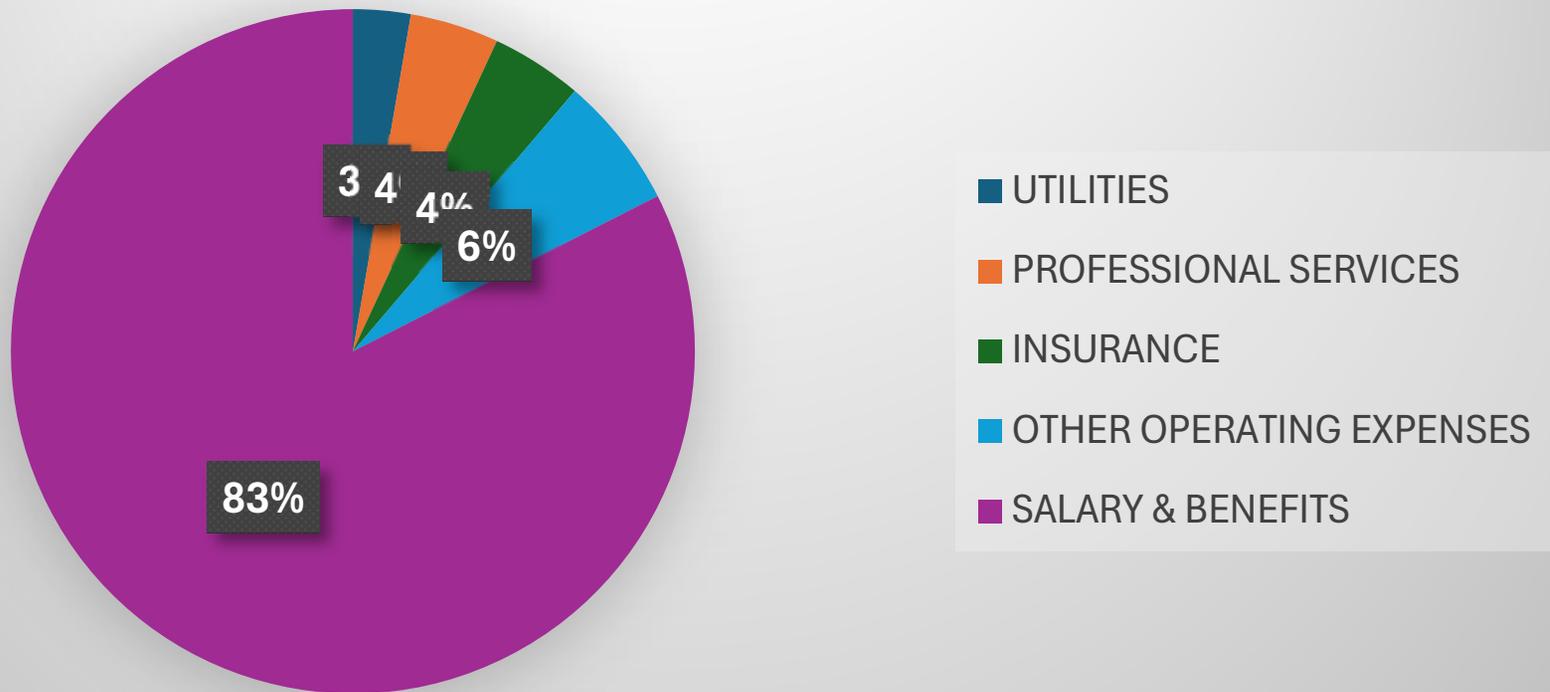
**VEHICLE BREAKDOWN:**

Payroll & Benefits	\$ -	\$ -	\$ -	\$ 170,735	\$ 102,865	\$ 183,097	\$ 183,097
Operating Expenditures	\$ -	\$ -	\$ 81	\$ 40,538	\$ 18,343	\$ 38,851	\$ 38,851
<b>TOTAL OPERATING EXPENSES</b>	\$ -	\$ -	\$ 81	\$ 211,273	\$ 121,208	\$ 221,948	\$ 221,948
Capital Expenses	\$ -	\$ -	\$ -	\$ 19,796	\$ -	\$ 25,000	\$ 26,412
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ 81	\$ 231,069	\$ 121,208	\$ 246,948	\$ 248,360

Operating Expenditures Increase/Decrease over Current Budget  
Pay Adjustments for (2) Mechanics 3% + \$1.75 increase each.

**7.24%**

# VEHICLE MAINTENANCE OPERATING BUDGET 2025-2026



HEALTH FUND		Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
REVENUES		2021-2022	2022-2023	2023-2024	Budget	Actual	Requested	Approved
		2021-2022	2022-2023	2023-2024	2024-2025	5/31/2025	2025-2026	2025-2026
02-2000 - 41000	Real Estate Taxes - Current	122,090	129,929	135,703	137,666	140,555	151,700	147,100
02-2000 - 41010	Real Estate Taxes - Prior	1,048	3,397	989	1,500	730	1,367	1,300
02-2000 - 41100	Personal Property - Current	29,796	33,655	40,295	33,776	36,593	32,100	31,400
02-2000 - 41110	Personal Property - Prior	1,464	2,036	2,360	2,000	2,460	2,739	2,300
02-2000 - 41200	Sur Tax	5,930	5,685	6,448	5,500	6,371	5,500	5,500
02-2000 - 41300	Financial Institution Tax	1,127	1,521	1,200	1,200	837	1,200	1,200
02-2000 - 42300	Railroad & Utility Tax	3,004	3,452	5,232	5,198	5,197	5,197	4,800
02-2000 - 43005	Contributed Revenue	-	4,477	4,757	-	-	-	-
02-2000 - 45010	Animal Pet Tag Licenses	452	721	653	450	281	450	450
02-2000 - 46100	Tax Penalties	1,635	1,842	2,238	1,500	1,624	1,500	1,500
02-2000 - 46200	Animal Impound (Pickup) Fees	555	460	260	500	730	500	500
02-2000 - 46201	Animal Quarantine Fee	-	300	100	-	100	100	100
02-2000 - 46210	Animal Adoption Fees	1,267	980	760	1,000	495	750	750
02-2000 - 47000	Interest	8,016	26,903	29,556	18,413	16,571	15,998	16,872
02-2000 - 48000	Miscellaneous Income	30	254	30	-	60	-	-
02-2000 - 48005	Proceeds from sale	3,150	-	11,500	-	20	-	-
02-2000 - 48300	Insurance Claims & Refunds	-	-	700	16,637	12,022	-	-
02-2000 - 48330	Demo & Weed Cutting Fees	24,205	13,845	18,465	20,000	4,482	20,000	20,000
02-2000 - 48340	Donations	70	240	50	-	100	-	-
<b>TOTAL REVENUE</b>		<b>\$ 203,839</b>	<b>\$ 229,697</b>	<b>\$ 261,296</b>	<b>\$ 245,340</b>	<b>\$ 229,228</b>	<b>\$ 239,101</b>	<b>\$ 233,772</b>
02-2000 - 49990	Transfers In	7,300	-	-	12,794	-	3,692	9,095
<b>TOTAL TRANSFERS IN</b>		<b>\$ 7,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,794</b>	<b>\$ -</b>	<b>\$ 3,692</b>	<b>\$ 9,095</b>
<b>TOTAL REVENUE &amp; TRANSFERS</b>		<b>\$ 211,139</b>	<b>\$ 229,697</b>	<b>\$ 261,296</b>	<b>\$ 258,134</b>	<b>\$ 229,228</b>	<b>\$ 242,793</b>	<b>\$ 242,867</b>
Total Operating Expenses		188,682	177,871	193,854	264,262	136,456	237,827	242,867
Total Capital Expenses		31,087	43,241	34,934	18,876	14,569	8,178	8,178
		<b>\$ 219,769</b>	<b>\$ 221,112</b>	<b>\$ 228,788</b>	<b>\$ 283,138</b>	<b>\$ 151,025</b>	<b>\$ 246,005</b>	<b>\$ 251,045</b>
Surplus or (Deficit) Operating		\$ 15,157	\$ 51,826	\$ 67,442	\$ (6,128)	\$ 92,772	\$ 4,966	\$ -
Net Operating (Includes Capital)		\$ (8,630)	\$ 8,585	\$ 32,508	\$ (25,004)	\$ 78,203	\$ (3,212)	\$ (8,178)



Cash & Investments @ 9/5/25 = \$545,737.  
 Budgeted Operating Surplus = \$0.00.

## Health Fund Revenue Budget

Real Estate & Personal Property

80% of Total Revenue Source = \$195,100

Includes Current, Delinquent, Sur Tax, Financial Institution Tax, RR & Other Utilities & Tax Penalties Collected by County - Tax Rate .0722 per \$100 Assessed Valuation

Demo & Weed Cutting Reimb.

8% of Total Revenue Source = \$20,000

Interest Earned (Variable)

7% of Total Revenue Source = \$16,872

Transfers In (Cover Operating)

4% of Total Revenue Source = \$9,095

Animal Pet Tag Licenses

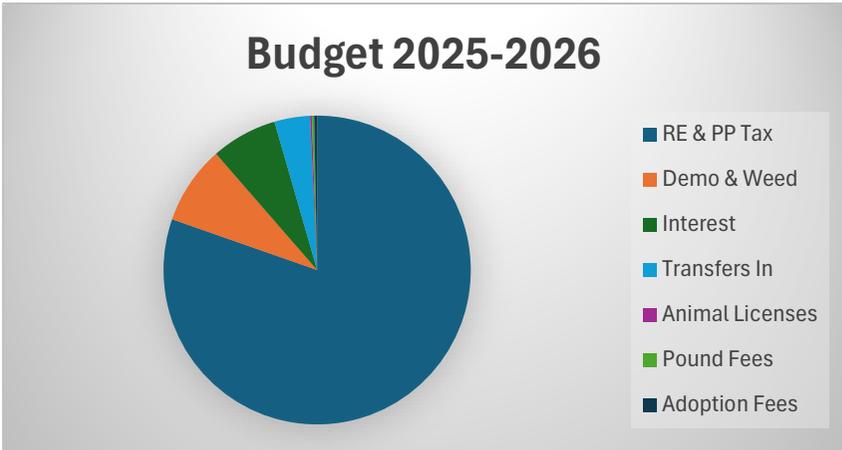
.19% of Total Revenue Source = \$450

Pound Fees

.25% of Total Revenue Source = \$600

Adoption Fees

.31% of Total Revenue Source = \$750



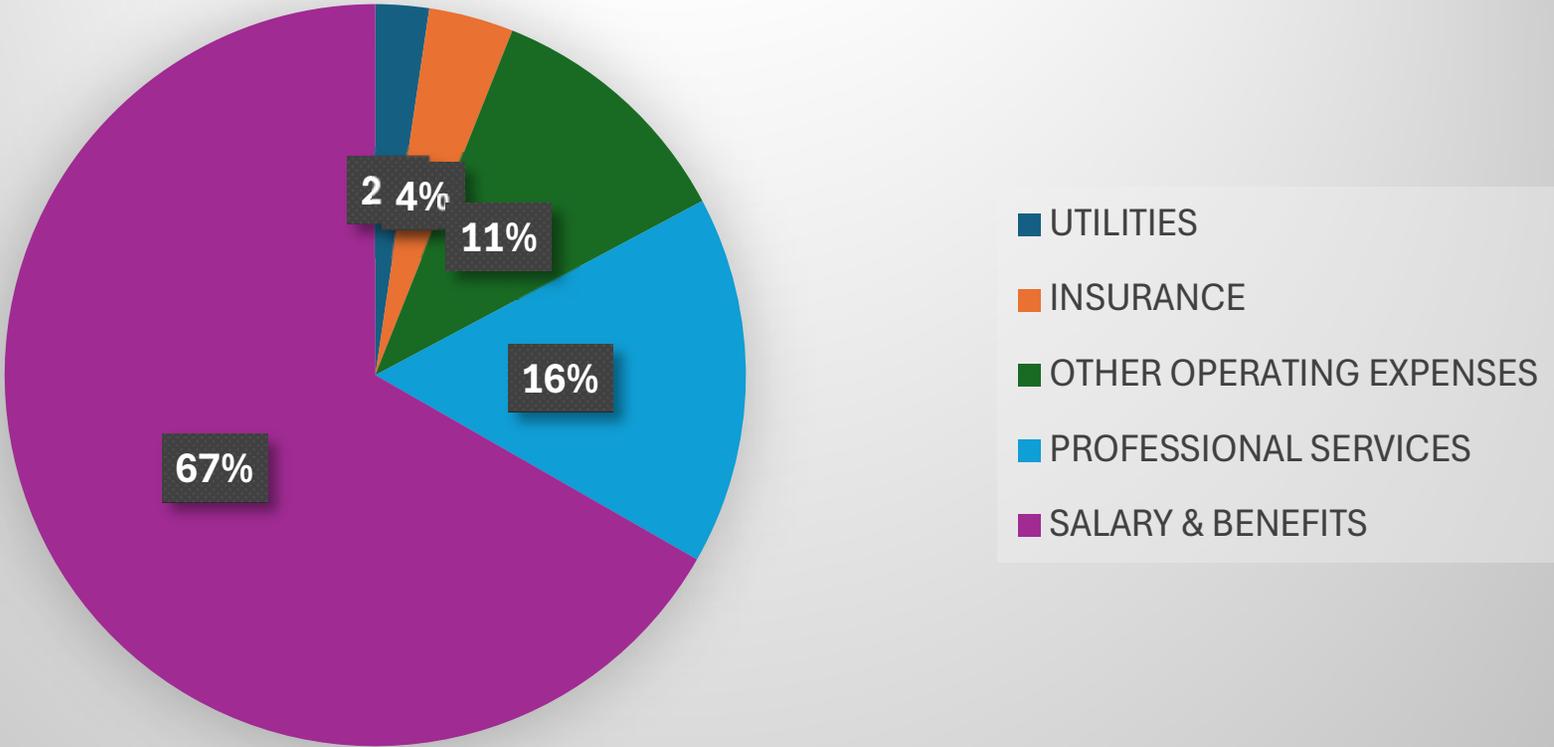
<b>HEALTH FUND</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>AMENDED</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budgeted</b>
<b>EXPENDITURES</b>		<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Budget</b>	<b>Actual</b>	<b>Requested</b>	<b>Approved</b>
		<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>5/31/2025</b>	<b>2025-2026</b>	<b>2025-2026</b>
02-2000 - 51000	Regular Salaries	66,397	54,171	67,205	74,610	46,666	77,369	77,369
02-2000 - 51100	Overtime	19,587	20,829	20,317	29,145	12,189	29,718	29,718
02-2000 - 51510	Exams & Physicals	-	5	139	500	3	250	250
02-2000 - 51600	Auditing	450	450	461	410	400	400	400
02-2000 - 51800	Computer Service Fees	1,668	2,218	2,622	2,850	1,841	2,410	2,410
02-2000 - 51850	Veterinarian Fees	1,682	2,280	2,054	3,000	1,159	3,000	3,000
02-2000 - 51850	Veterinarian Fees "TNR"	-	-	-	5,000	-	-	5,000
02-2000 - 51860	Animal Crematory Services	210	213	-	400	221	600	600
02-2000 - 52000	Health Insurance	22,841	22,761	16,858	23,701	13,675	20,954	20,954
02-2000 - 52100	Life Insurance	174	147	137	139	103	148	148
02-2000 - 52200	Retirement	13,511	12,905	15,115	18,676	10,899	20,025	20,025
02-2000 - 52210	401A Match	1,412	1,179	1,706	2,194	1,387	2,267	2,267
02-2000 - 52300	Social Security	5,599	4,903	6,624	7,937	4,408	8,192	8,192
02-2000 - 53100	Water Service	229	290	321	350	178	350	350
02-2000 - 53100	Electricity	2,471	2,415	2,791	3,000	2,199	3,822	3,822
02-2000 - 53300	Bldg./Grounds Maintenance	2,616	737	3,162	4,000	1,192	4,000	4,000
02-2000 - 53500	Cleaning & Tissue Paper Supplies	-	-	-	500	301	2,000	2,000
02-2000 - 54200	Telephone	2,826	3,149	2,920	1,500	770	1,400	1,400
02-2000 - 54300	Office Supplies	1,008	272	509	600	678	600	600
02-2000 - 54550	Maintenance & Software Contracts	505	1,499	2,169	2,280	1,683	2,131	2,131
02-2000 - 55100	Gas, Oil & Antifreeze	2,832	3,035	3,365	3,300	1,597	3,533	3,533
02-2000 - 55300	Vehicle Maintenance	714	3,270	977	3,000	166	3,000	3,000
02-2000 - 56300	Pound Supplies	1,346	2,620	2,873	2,900	1,131	1,500	1,500
02-2000 - 56310	Animal Control Supplies	586	228	353	575	-	1,175	1,175
02-2000 - 56400	Uniform Expense	374	372	327	399	369	416	416
02-2000 - 56450	Tools	-	-	-	-	-	-	40
02-2000 - 56460	Safety Supplies	250	-	-	250	21	250	250
02-2000 - 56550	Chemicals	7,260	12,280	11,600	14,800	-	6,928	6,928
02-2000 - 57000	Dues, Licenses, Subscriptions	119	109	43	150	57	150	150
02-2000 - 57010	Travel, Training,& Lodging	300	985	966	1,800	1,986	3,000	3,000
02-2000 - 57200	Insurance/Bonds	6,266	7,403	8,105	26,733	18,760	8,800	8,800
02-2000 - 57309	Bad Debt on Collections	-	50	-	-	-	-	-
02-2000 - 57360	Co. Fees to Collect Taxes	3,564	3,942	4,214	4,500	4,223	4,500	4,500
02-2000 - 57375	Delinquent Weed Cutting & Demo	21,885	12,787	15,872	20,000	5,136	20,000	20,000
02-2000 - 57999	Other Misc. Special Expenses	-	367	49	500	17	500	500
02-2000 - 59001	Capital to Long-Term Debt Fund	16,270	25,899	31,258	-	-	-	-
02-2000 - 59200	Building Improvements	5,504	17,271	-	17,500	14,449	6,000	6,000
02-2000 - 59410	Computer & Software	8,425	-	-	-	-	-	-
02-2000 - 59600	Light Equipment	888	-	-	-	-	-	-
02-2000 - 59999	Other Capital Outlay	-	71	3,676	980	120	1,650	1,650

HEALTH FUND CONTINUED...		Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	AMENDED Budget 2024-2025	Estimated Actual 5/31/2025	Budget Requested 2025-2026	Budgeted Approved 2025-2026
<b>TRANSFERS OUT</b>								
<b>TOTALS:</b>		\$ 219,769	\$ 221,112	\$ 228,788	\$ 278,179	\$ 147,983	\$ 241,038	\$ 246,078
02-2000 - 60060	Transfers out to General - Operating (2% Vehicle)	\$ -	\$ -	\$ -	\$ 4,563	\$ 3,042	\$ 4,439	\$ 4,439
02-2000 - 60060	Transfers out to General - Capital (2% Vehicle)	\$ -	\$ -	\$ -	\$ 396	\$ -	\$ 528	\$ 528
<b>TOTAL TRANSFERS OUT</b>		\$ -	\$ -	\$ -	\$ 4,959	\$ 3,042	\$ 4,967	\$ 4,967
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>		\$ 219,769	\$ 221,112	\$ 228,788	\$ 283,138	\$ 151,025	\$ 246,005	\$ 251,045
<b>HEALTH BREAKDOWN:</b>								
	Payroll & Benefits	\$ 125,708	\$ 113,543	\$ 123,371	\$ 151,058	\$ 86,675	\$ 153,164	\$ 153,164
	Operating Expenses	\$ 62,974	\$ 64,328	\$ 70,483	\$ 108,641	\$ 46,739	\$ 80,224	\$ 85,264
	Transfers out to General Operating	\$ -	\$ -	\$ -	\$ 4,563	\$ 3,042	\$ 4,439	\$ 4,439
<b>TOTAL OPERATING EXPENSES</b>		\$ 188,682	\$ 177,871	\$ 193,854	\$ 264,262	\$ 136,456	\$ 237,827	\$ 242,867
	Capital Expenses	\$ 31,087	\$ 43,241	\$ 34,934	\$ 18,480	\$ 14,569	\$ 7,650	\$ 7,650
	Transfers out to General Capital	\$ -	\$ -	\$ -	\$ 396	\$ -	\$ 528	\$ 528
<b>TOTAL CAPITAL &amp; TRANSFERS</b>		\$ 31,087	\$ 43,241	\$ 34,934	\$ 18,876	\$ 14,569	\$ 8,178	\$ 8,178
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>		\$ 219,769	\$ 221,112	\$ 228,788	\$ 283,138	\$ 151,025	\$ 246,005	\$ 251,045

Operating Expenditures Increase/Decrease over Current Budget  
Purchase only 6-month supply of chemicals for Vector Control  
(50) Community Cats Vaccinated, etc.

**-8.10%**

# HEALTH OPERATING BUDGET 2025-2026



LIBRARY FUND		Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
		2021-2022	2022-2023	2023-2024	Budget	Actual	Requested	Approved
					2024-2025	5/31/2025	2025-2026	2025-2026
<b>REVENUES</b>								
03-5500 - 41000	Real Estate Taxes - Current	168,095	178,887	186,837	189,591	193,577	208,900	202,700
03-5500 - 41010	Real Estate Taxes - Prior	1,444	4,677	1,362	2,000	1,006	1,882	1,800
03-5500 - 41100	Personal Property Taxes-Current	41,024	46,336	55,478	46,516	50,398	44,200	43,300
03-5500 - 41110	Personal Property Taxes - Prior	2,017	2,804	3,249	3,000	3,386	3,772	3,200
03-5500 - 41200	Sur Tax	8,164	7,828	8,878	7,600	8,774	7,600	7,600
03-5500 - 41300	Financial Institution Tax	1,551	2,094	1,652	1,700	1,153	1,700	1,700
03-5500 - 42300	Railroad & Utility Tax	4,136	4,753	7,204	7,158	7,158	7,158	6,700
03-5500 - 43000	Grants Received	1,393	161	147	1,500	233	1,500	1,500
03-5500 - 43220	State Library Aid	5,801	8,981	9,060	9,060	9,046	9,000	9,000
03-5500 - 43221	State Library A & E Tax	1,624	10,790	10,845	10,845	10,700	10,700	10,700
03-5500 - 46100	Tax Penalties	2,076	2,370	2,629	2,000	1,983	2,000	2,000
03-5500 - 46300	Library Fines & Rentals	30,555	31,932	33,829	26,400	22,286	32,000	32,000
03-5500 - 47000	Interest	1,853	22,276	15,046	8,443	7,623	6,092	6,170
03-5500 - 48000	Miscellaneous Income	3	3,286	30	-	36	-	-
03-5500 - 48005	Proceeds from Sale	326	5,556	5,270	-	3,393	-	-
03-5500 - 48090	Lease Purchase Proceeds	-	518,995	-	-	-	-	-
03-5500 - 48210	Passport Fees	26,948	45,685	38,876	36,000	32,472	40,000	40,000
03-5500 - 48300	Insurance Claims & Refund	-	-	-	28,843	28,843	-	-
03-5500 - 48340	Donations	2,901	3,262	4,971	3,500	2,942	5,000	5,000
<b>TOTAL OPERATING REVENUE</b>		<b>\$ 299,911</b>	<b>\$ 900,673</b>	<b>\$ 385,363</b>	<b>\$ 384,156</b>	<b>\$ 385,007</b>	<b>\$ 381,504</b>	<b>\$ 373,370</b>
03-5500 - 49990	Transfers In - Capital (Debt + Capital)	\$ -	\$ -	\$ 61,795	\$ 70,741	\$ 61,741	\$ 140,126	\$ 157,186
03-5500 - 49990	Transfers In - Operating	\$ 102,277	\$ 161,712	\$ 24,761	\$ 130,350	\$ -	\$ 122,155	\$ 136,270
<b>TOTAL TRANSFERS IN</b>		<b>\$ 102,277</b>	<b>\$ 161,712</b>	<b>\$ 86,556</b>	<b>\$ 201,091</b>	<b>\$ 61,741</b>	<b>\$ 262,281</b>	<b>\$ 293,456</b>
<b>TOTAL REVENUE W/TRANSFERS</b>		<b>\$ 402,188</b>	<b>\$ 1,062,385</b>	<b>\$ 471,919</b>	<b>\$ 585,247</b>	<b>\$ 446,748</b>	<b>\$ 643,785</b>	<b>\$ 666,826</b>
Surplus or (Deficit) Operating		\$ (3,630)	\$ 162,637	\$ 5,403	\$ (267)	\$ 61,292	\$ (1)	\$ -
Net Operating (Includes Capital)		\$ (3,630)	\$ 90,739	\$ 2	\$ (2,139)	\$ 61,292	\$ (1)	\$ -



# Library Fund Revenue Budget

## Real Estate & Personal Property

41% of Total Revenue Source = \$269,000 (NOTE - Operating Transfers In Supercedes Real Estate & Personal Property Tax this year due to additional funds needing transferred for capital outlay.)

Includes Current, Delinquent, Sur Tax, Financial Institution Tax, RR & Other Utilities & Tax Penalties Collected by County - Tax Rate .0995 per \$100 Assessed Valuation

Cash & Investments @ 9/5/25 = \$161,749 - Have not done year-end Transfer. Budgeted Operating Surplus = \$0.00.

### Operating Transfers In

44% of Total Revenue Source = \$293,456 (Operating + Capital)

### Passport Fees

6% of Total Revenue Source = \$40,000

### Library Fines & Rentals

5% of Total Revenue Source = \$32,000

### State Library A&E Tax

2% of Total Revenue Source = \$10,700

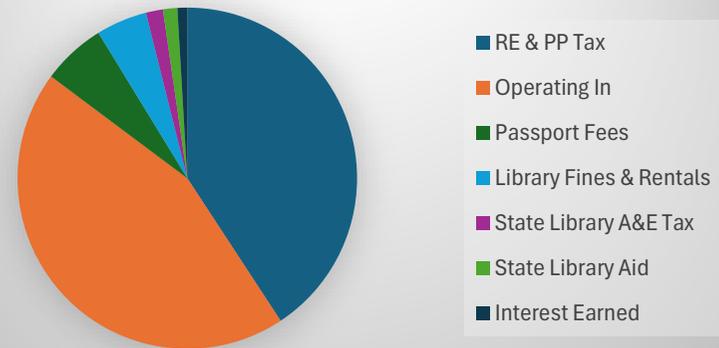
### State Library Aid

1% of Total Revenue Source = \$9,000

### Interest Earned (Variable)

1% of Total Revenue Source = \$6,170

**Budget 2025-2026**



LIBRARY FUND		Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
		2021-2022	2022-2023	2023-2024	Budget 2024-2025	Actual 5/31/2025	Requested 2025-2026	Approved 2025-2026
<b>EXPENDITURES</b>								
03-5500 - 51000	Regular Salaries	210,507	189,255	199,669	248,603	156,020	253,012	253,012
03-5500 - 51190	Other Personal Services	5,194	11,760	11,760	11,760	7,840	12,348	12,348
03-5500 - 51510	Exams & Physicals	-	210	-	200	183	200	200
03-5500 - 51600	Auditing Fees	450	450	461	410	400	400	400
03-5500 - 51800	Computer Services Fees	13,928	21,540	25,808	27,075	17,086	25,002	25,002
03-5500 - 52000	Health Insurance	22,523	26,021	23,425	34,184	24,228	46,397	46,397
03-5500 - 52100	Life Insurance	235	229	186	227	163	237	237
03-5500 - 52200	Retirement	14,854	15,954	16,209	23,327	10,844	24,390	24,390
03-5500 - 52210	401A Match	545	1,546	846	3,788	643	3,813	3,813
03-5500 - 52300	Social Security	15,970	14,184	15,150	19,018	11,712	19,355	19,355
03-5500 - 53000	Water Service	622	766	971	950	500	1,000	1,000
03-5500 - 53100	Electricity	12,721	12,131	10,129	13,000	6,289	13,440	13,440
03-5500 - 53200	Gas or Heat	3,259	3,555	4,289	4,500	3,782	4,546	4,546
03-5500 - 53300	Bldg./Grounds Maintenance	5,210	6,293	5,479	6,500	2,826	6,000	6,000
03-5500 - 53500	Cleaning & Tissue Paper Supplies	1,700	1,626	1,679	1,800	1,027	1,800	1,800
03-5500 - 54000	Postage	227	234	237	300	160	300	300
03-5500 - 54200	Telephone	1,762	837	960	1,000	625	900	900
03-5500 - 54300	Office Supplies	2,425	2,232	2,420	2,600	2,040	2,700	2,700
03-5500 - 54400	Printing	2,130	1,997	2,862	3,000	1,236	3,000	3,000
03-5500 - 54500	Office Equipment Maint.	-	-	40	-	-	-	-
03-5500 - 54550	Maintenance & Software Contracts	16,275	12,529	8,104	8,000	3,158	7,705	13,305
03-5500 - 55100	Gas, Oil & Antifreeze	-	-	-	-	50	350	350
03-5500 - 55500	Equipment Rent	1,516	1,573	1,581	1,600	1,078	270	270
03-5500 - 56200	Books	18,726	21,571	20,073	20,000	10,347	20,000	20,000
03-5500 - 56210	Periodicals	3,621	3,667	4,396	4,700	1,706	4,500	4,500
03-5500 - 56220	Audio/Visual Materials	2,513	1,826	1,944	2,500	1,463	2,500	2,500
03-5500 - 56240	Electronic Material/Software	-	1,408	773	1,000	719	1,000	1,000
03-5500- 56400	Uniforms	-	-	-	345	48	345	345
03-5500- 56450	Tools	-	-	-	-	-	-	380
03-5500 - 56725	Passport Expense	3,283	4,557	4,077	4,500	2,748	4,500	4,500
03-5500 - 57000	Dues Subscriptions	180	180	285	600	164	350	350
03-5500 - 57010	Training, Travel & Lodging	1,017	478	1,191	1,500	602	1,500	1,500
03-5500 - 57100	Advertising	569	500	507	600	419	600	600
03-5500 - 57200	Insurance & Bonds	16,453	18,246	19,202	53,186	42,843	27,200	27,200
03-5500 - 57360	Co. Fees to Collect Taxes	4,866	5,303	5,684	6,000	5,699	6,000	6,000
03-5500 - 57997	Community Events	1,720	1,935	2,536	2,500	1,711	2,500	2,500
03-5500 - 57999	Other Misc. Special Expenses	333	480	490	500	314	500	500
03-5500 - 59001	Capital to Long-Term Debt Fund	-	463,389	-	-	-	-	-
03-5500 - 59200	Building Improvements	16,823	50,061	5,712	-	-	60,000	60,000
03-5500 - 59210	Office Furniture	-	-	1,107	-	-	-	-
03-5500 - 59401	Equipment Lease- Principal	-	54,740	44,390	46,000	46,000	47,610	47,610

LIBRARY FUND CONTINUED...		Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
		2021-2022	2022-2023	2023-2024	Budget	Actual	Requested	Approved
EXPENDITURES					2024-2025	5/31/2025	2025-2026	2025-2026

03-5500 - 59402	Equipment Lease- Interest	-	6,972	17,405	15,741	15,741	14,016	14,016
03-5500 - 59410	Computer	-	-	736	1,872	-	-	7,060
03-5500 - 59630	Office Equipment	-	-	-	9,000	-	8,500	8,500
03-5500 - 59800	Library Grant Expenses	1,130	216	203	1,500	286	1,500	1,500
03-5500 - 59805	Donation Expense	2,531	1,009	4,276	3,500	2,756	3,500	3,500
03-5500- 59894	Cost of Issuance	-	9,545	-	-	-	-	-
03-5500 - 59999	Other Capital Outlay	-	641	4,665	-	-	10,000	20,000

<b>TOTAL EXPENDITURES</b>	<b>\$ 405,818</b>	<b>\$ 971,646</b>	<b>\$ 471,917</b>	<b>\$ 587,386</b>	<b>\$ 385,456</b>	<b>\$ 643,786</b>	<b>\$ 666,826</b>
---------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

**LIBRARY BREAKDOWN:**

Payroll & Benefits	\$ 264,634	\$ 247,189	\$ 255,485	\$ 329,147	\$ 203,610	\$ 347,204	\$ 347,204
Operating Expenses	\$ 141,184	\$ 652,559	\$ 149,236	\$ 185,626	\$ 120,105	\$ 156,456	\$ 162,436

<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 405,818</b>	<b>\$ 899,748</b>	<b>\$ 404,721</b>	<b>\$ 514,773</b>	<b>\$ 323,715</b>	<b>\$ 503,660</b>	<b>\$ 509,640</b>
---------------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

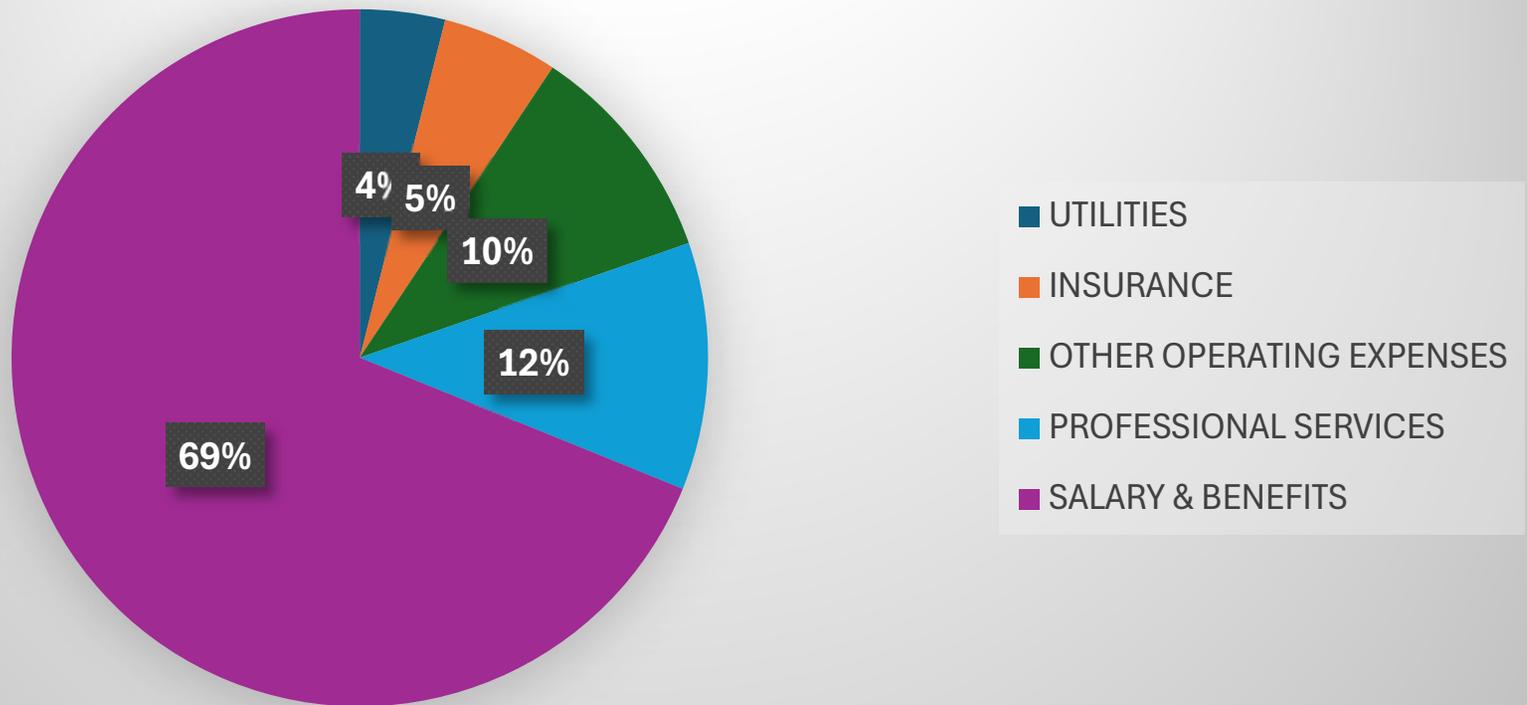
Lease & Loan Payments	\$ -	\$ 71,257	\$ 61,795	\$ 61,741	\$ 61,741	\$ 61,626	\$ 61,626
Capital Expenses	\$ -	\$ 641	\$ 5,401	\$ 10,872	\$ -	\$ 78,500	\$ 95,560

<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 71,898</b>	<b>\$ 67,196</b>	<b>\$ 72,613</b>	<b>\$ 61,741</b>	<b>\$ 140,126</b>	<b>\$ 157,186</b>
-----------------------------------	-------------	------------------	------------------	------------------	------------------	-------------------	-------------------

<b>TOTAL EXPENDITURES</b>	<b>\$ 405,818</b>	<b>\$ 971,646</b>	<b>\$ 471,917</b>	<b>\$ 587,386</b>	<b>\$ 385,456</b>	<b>\$ 643,786</b>	<b>\$ 666,826</b>
---------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

Operating Increase/Decrease over CY Budget -1.00%

# LIBRARY OPERATING BUDGET 2025-2026



PARK FUND		Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	AMENDED Budget 2024-2025	Estimated Actual 5/31/2025	Budget Requested 2025-2026	Budgeted Approved 2025-2026
<b>REVENUES</b>								
04-4000 - 41000	Real Estate Taxes - Current	168,095	178,887	186,837	189,591	193,577	208,900	202,700
04-4000 - 41010	Real Estate Taxes - Prior	1,444	4,677	1,362	2,276	1,006	1,882	1,800
04-4000 - 41100	Personal Property - Current	41,024	46,336	55,478	46,516	50,398	44,200	43,300
04-4000 - 41110	Personal Property - Prior	2,017	2,804	3,249	5,931	3,386	3,772	3,200
04-4000 - 41200	Sur Tax	8,164	7,828	8,878	7,600	8,774	7,600	7,600
04-4000 - 41300	Financial Institution Tax	1,551	2,094	1,652	1,600	1,153	1,600	1,600
04-4000 - 42300	Railroad & Utility Tax	4,136	4,753	7,204	7,158	7,158	7,158	6,700
04-4000 - 43000	Grant Receipts	-	-	-	-	-	-	-
04-4000 - 43005	Contributed Revenue	66,048	6,410	459,075	703,452	438,997	40,000	36,442
04-4000 - 46100	Tax Penalties	2,076	2,370	2,629	2,000	1,983	2,000	2,000
04-4000 - 47000	Interest	14,485	46,316	72,376	42,304	44,439	46,790	20,937
04-4000 - 48000	Miscellaneous Income	25	29	450	-	-	-	-
04-4000 - 48005	Proceeds from Sale	3,160	-	30,958	-	-	-	-
04-4000 - 48300	Insurance Claims & Refunds	-	-	-	31,102	31,102	-	-
04-4000 - 48340	Park Donations	285	-	732	-	2,132	-	-
04-4000 - 48350	Sign Revenue	-	(50)	-	2,500	-	-	-
04-4000 - 48360	Users Fee (Pavilions)	15,260	14,888	18,980	16,000	11,320	16,000	16,000
04-4000 - 48365	Barn Rental Fee	-	-	-	-	-	19,800	19,800
04-4000 - 48370	Users Fee (Park Field)	10,813	15,280	13,025	10,000	12,000	13,000	13,000
04-4000 - 48400	Firecracker Festival	40,926	40,024	46,798	40,000	6,225	42,000	42,000
04-4000 - 49312	Old Band Building Rentals	12,060	15,180	15,090	11,500	9,720	13,000	13,000
04-4000 - 49320	Park Concession Revenue	1,000	-	-	1,000	-	1,000	1,000
04-4000 - 49325	Tournament Revenue	4,250	880	-	-	-	-	-
04-4000 - 49330	Other Park Programs	386	-	60	-	-	-	-
<b>TOTAL</b>		<b>\$ 397,205</b>	<b>\$ 388,706</b>	<b>\$ 924,833</b>	<b>\$ 1,120,530</b>	<b>\$ 823,369</b>	<b>\$ 468,702</b>	<b>\$ 431,079</b>
<b>Revenue Breakdown:</b>								
	Operating Revenue	\$ 327,687	\$ 382,267	\$ 433,618	\$ 385,976	\$ 351,139	\$ 428,702	\$ 394,637
	Special Revenue	\$ 69,518	\$ 6,439	\$ 491,215	\$ 734,554	\$ 472,230	\$ 40,000	\$ 36,442
		<b>\$ 397,205</b>	<b>\$ 388,706</b>	<b>\$ 924,833</b>	<b>\$ 1,120,530</b>	<b>\$ 823,369</b>	<b>\$ 468,702</b>	<b>\$ 431,079</b>
04-4000 - 49990	Transfers in - 75% Storm Water	\$ 434,298	\$ 600,018	\$ 631,783	\$ 740,000	\$ 480,581	\$ 711,149	\$ 711,149
04-4000 - 49990	Transfers in - Firecracker Festival	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
04-4000 - 49990	Transfers In - Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,151
04-4000 - 49990	Transfers in - Capital Projects	\$ 22,294	\$ 198,586	\$ 526,800	\$ 1,500,000	\$ 1,230,179	\$ -	\$ -
<b>TOTAL TRANSFERS IN</b>		<b>\$ 481,592</b>	<b>\$ 823,604</b>	<b>\$ 1,158,583</b>	<b>\$ 2,240,000</b>	<b>\$ 1,710,760</b>	<b>\$ 711,149</b>	<b>\$ 790,300</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>		<b>\$ 878,797</b>	<b>\$ 1,212,310</b>	<b>\$ 2,083,416</b>	<b>\$ 3,360,530</b>	<b>\$ 2,534,129</b>	<b>\$ 1,179,851</b>	<b>\$ 1,221,379</b>
	Surplus/Deficit	\$ 189,340	\$ 302,701	\$ 354,120	\$ 153,607	\$ 368,662	\$ 57,621	\$ -
	Net Operating (Includes Capital)	\$ 116,947	\$ 270,973	\$ 256,334	\$ (407,567)	\$ 306,348	\$ (559,756)	\$ (1,005,683)



Cash & Investments @ 9/5/25 = \$1,675,871.  
 Budgeted Operating Surplus = \$0.00.

## Park Fund Revenue Budget

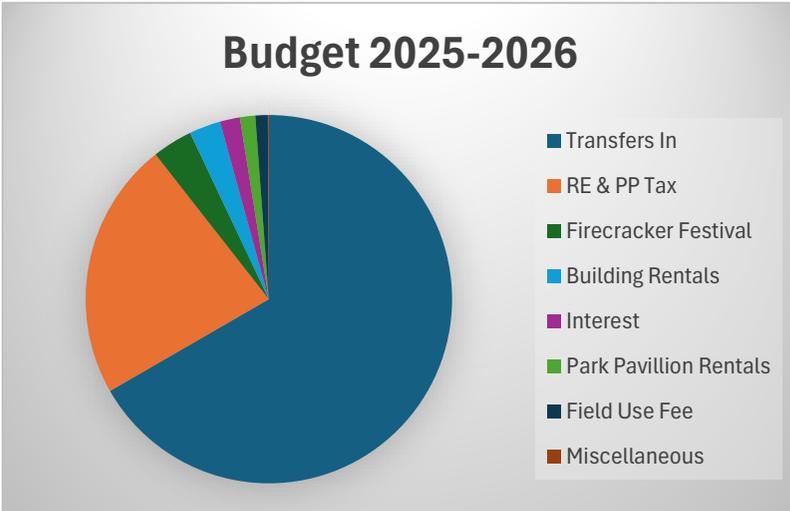
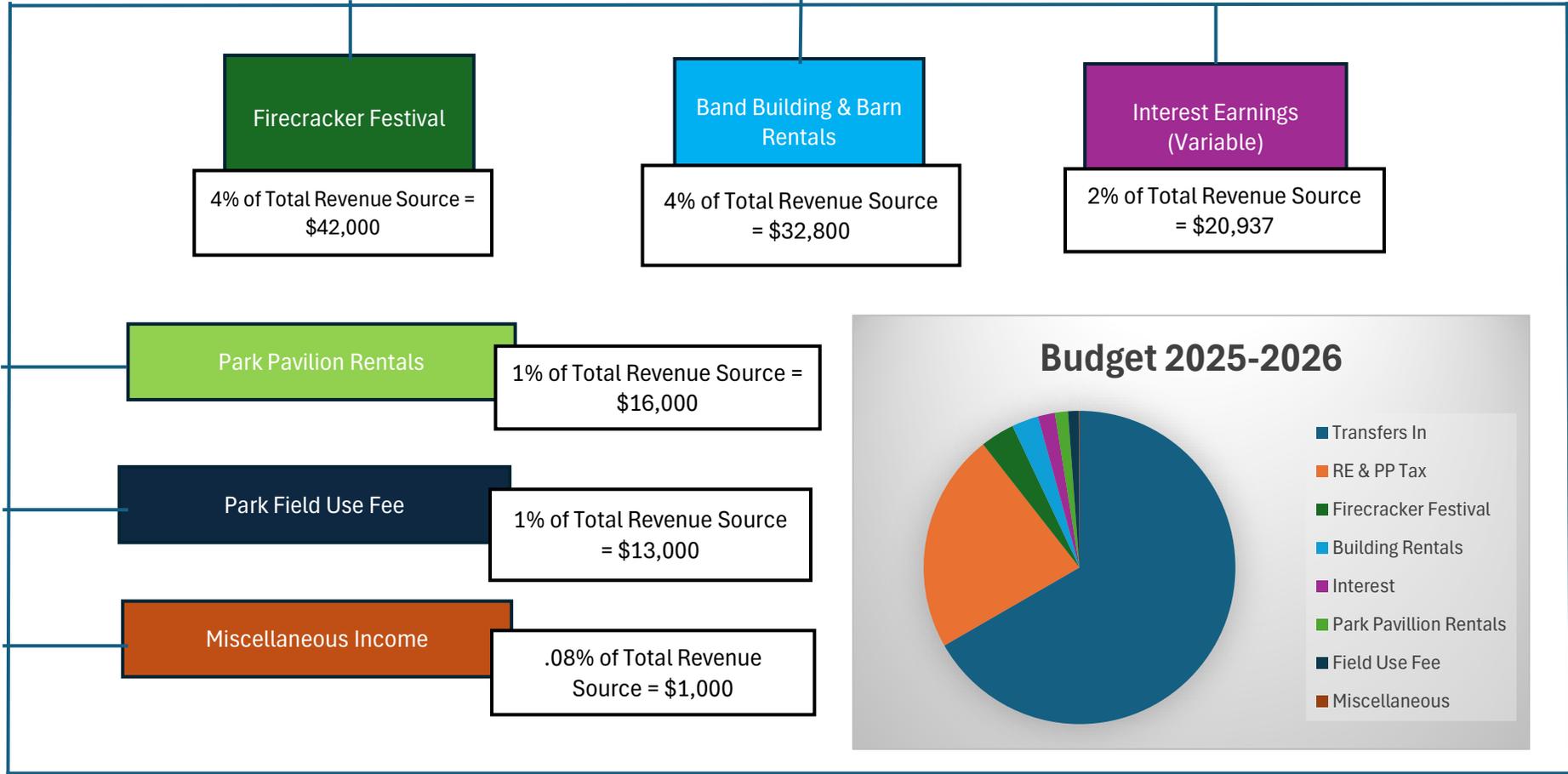
67% Transfers In = \$790,300

93% of Transfers In is from Storm Water Tax (75%) = \$711,149

8% of Transfers In is from General Fund = \$79,151 to cover operating deficit.

23% Real Estate & Personal Property = \$268,900

Includes Current, Delinquent, Sur Tax, Financial Institution Tax, RR & Other Utilities & Tax Penalties Collected by County - Tax Rate .0995 per \$100 Assessed Valuation



PARK FUND	Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted	
	2021-2022	2022-2023	2023-2024	Budget 2024-2025	Actual 5/31/2025	Requested 2025-2026	Approved 2025-2026	
<b>EXPENDITURES</b>								
04-4000 - 51000	Regular Salaries	219,956	225,710	265,274	342,774	191,042	394,628	394,628
04-4000 - 51055	Contra Acct. for Salaries	-	(1,428)	-	-	-	-	-
04-4000 - 51100	Overtime	10,745	10,005	20,073	20,000	5,096	26,733	26,733
04-4000 - 51455	Exams & Physicals	166	530	373	500	340	550	550
04-4000 - 51600	Auditing	450	450	461	410	400	400	400
04-4000 - 51800	Computer Services Fees	2,082	4,755	2,958	3,500	2,006	3,654	3,654
04-4000 - 52000	Health Insurance	50,262	66,691	65,579	108,593	53,877	133,543	133,543
04-4000 - 52100	Life Insurance	544	613	531	626	399	790	790
04-4000 - 52200	Lagers Retirement Dues	35,806	38,241	46,625	65,299	35,326	78,794	78,794
04-4000 - 52201	Contra Acct. for Lagers	-	(250)	-	-	-	-	-
04-4000 - 52210	401A Match	1,449	1,458	1,775	4,557	1,665	11,620	11,620
04-4000 - 52300	Social Security	17,231	17,548	21,482	27,752	14,746	32,234	32,234
04-4000 - 52301	Contra Acct. for FICA	-	(109)	-	-	-	-	-
04-4000 - 52400	Unemployment Compensation	-	-	-	-	-	-	-
04-4000 - 53000	Water & Sewer Service	5,545	5,861	6,155	6,500	3,744	6,695	87,876
04-4000 - 53100	Electricity	22,346	23,683	21,172	25,000	14,005	28,000	28,000
04-4000 - 53200	Gas or Heat	4,565	5,117	4,337	5,000	3,876	5,300	5,300
04-4000 - 53300	Bldg./Grounds Maintenance	26,234	33,865	29,627	40,000	21,959	40,000	35,000
04-4000 - 54000	Postage	119	28	-	300	19	150	150
04-4000 - 54200	Telephone & Internet	1,749	2,036	1,279	1,500	727	1,352	7,112
04-4000 - 54300	Office Supplies	514	587	374	1,000	555	750	750
04-4000 - 54400	Printing	200	462	-	500	9	250	250
04-4000 - 54550	Maintenance & Software Contracts	12,397	6,905	7,616	8,100	6,169	9,000	10,500
04-4000 - 55100	Gas, Oil & Antifreeze	11,154	8,357	10,280	11,000	7,693	12,100	12,100
04-4000 - 55350	Light Equipment Maintenance	3,777	3,536	2,542	6,000	3,845	6,000	6,000
04-4000 - 55400	Heavy Equipment Maintenance	4,284	4,502	2,935	6,000	2,046	5,000	5,000
04-4000 - 55500	Equipment Rental	8,240	15,452	21,106	20,000	18,588	26,000	55,462
04-4000 - 56400	Uniform Expense	1,236	1,467	2,315	3,051	1,516	3,551	3,551
04-4000 - 56450	Tools	2,496	2,601	4,661	4,500	3,244	4,000	4,080
04-4000 - 56460	Safety Supplies	749	212	876	1,500	576	1,000	1,000
04-4000 - 56550	Chemicals	-	360	501	-	-	-	-
04-4000 - 56650	Rock & Sand	981	-	-	1,000	-	-	-
04-4000 - 56700	Softball/Recreation Programs	5,670	5,143	2,612	6,000	-	5,500	5,500
04-4000 - 56705	Wood chips/mulch/timbers-playgrounds	-	4,038	-	2,000	-	-	-
04-4000 - 56710	Tournament Expenses	157	-	-	-	-	-	-
04-4000 - 56715	Sign/Banner Expense	-	-	-	2,500	-	-	-
04-4000 - 57000	Due Subscriptions	49	403	550	800	788	850	850
04-4000 - 57010	Training, Travel & Lodging	1,493	1,511	1,434	2,000	1,536	2,000	2,000

PARK FUND CONTINUED...	Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
EXPENDITURE	2021-2022	2022-2023	2023-2024	Budget	Actual	Requested	Approved
				2024-2025	5/31/2025	2025-2026	2025-2026

04-4000 - 57100	Advertising	-	201	207	500	-	250	250
04-4000 - 57200	Insurance/Bonds	18,146	19,975	21,996	60,258	49,278	29,985	31,757
04-4000 - 57330	Weed & Grass Cutting	60,360	79,934	87,194	95,418	31,325	93,576	81,528
04-4000 - 57360	Co. Fees to Collect Taxes	4,866	5,303	5,684	6,000	5,699	6,000	6,000
04-4000 - 57700	Concession Stand Expenses	451	408	408	2,000	306	1,500	1,500
04-4000 - 57800	Firecracker Festival Expenses	64,646	108,436	82,413	90,000	55	90,000	90,000
04-4000 - 57999	Other Misc. Special Expenses	-	16	16	500	150	500	500
04-4000 - 59001	Capital to Long-Term Debt Fund	154,459	223,883	1,067,514	-	423,446	-	-
04-4000 - 59200	Building Improvements	-	-	-	25,000	-	250,000	475,000
04-4000 - 59410	Computer	-	-	-	2,019	-	-	706
04-4000 - 59600	Light Equipment	1,576	-	-	-	-	90,000	50,000
04-4000 - 59700	Heavy Equipment	-	-	-	92,500	54,219	-	-
04-4000 - 59800	Grant Expenses	-	-	-	-	-	-	-
04-4000 - 59805	Donation Expenses	-	-	732	-	1,911	-	-
04-4000 - 59999	Other Capital Outlay	4,700	12,841	15,415	2,643,325	1,251,914	315,000	514,042

<b>TOTAL EXPENDITURES</b>	<b>\$ 761,850</b>	<b>\$ 941,337</b>	<b>\$ 1,827,082</b>	<b>\$ 3,745,782</b>	<b>\$ 2,214,092</b>	<b>\$ 1,717,255</b>	<b>\$ 2,204,710</b>
---------------------------	-------------------	-------------------	---------------------	---------------------	---------------------	---------------------	---------------------

04-4000 - 60060	Transfers out to General Operating (9% Vehicle)	\$ -	\$ -	\$ -	\$ 20,533	\$ 13,689	\$ 19,975	\$ 19,975
04-4000 - 60060	Transfers out to General Capital - (9% Vehicle)	\$ -	\$ -	\$ -	\$ 1,782	\$ -	\$ 2,377	\$ 2,377
<b>TOTAL TRANSFERS OUT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,315</b>	<b>\$ 13,689</b>	<b>\$ 22,352</b>	<b>\$ 22,352</b>	

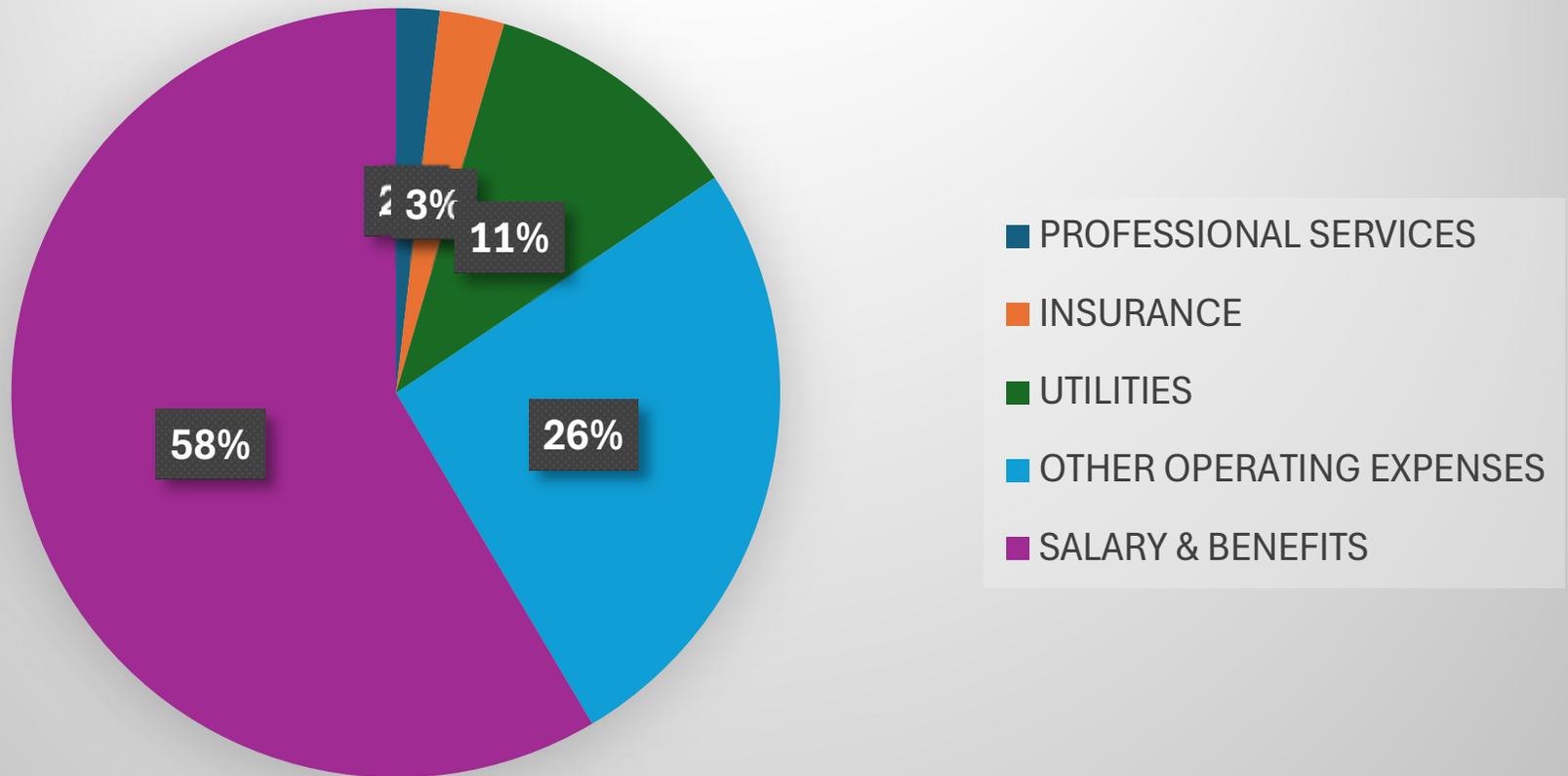
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$ 761,850</b>	<b>\$ 941,337</b>	<b>\$ 1,827,082</b>	<b>\$ 3,768,097</b>	<b>\$ 2,227,781</b>	<b>\$ 1,739,607</b>	<b>\$ 2,227,062</b>
---	-------------------	-------------------	---------------------	---------------------	---------------------	---------------------	---------------------

**PARK BREAKDOWN:**

Payroll & Benefits	\$ 337,229	\$ 359,946	\$ 423,654	\$ 572,652	\$ 303,665	\$ 681,893	\$ 681,893
Operating Expenditures	\$ 263,886	\$ 344,667	\$ 319,767	\$ 410,286	\$ 178,937	\$ 380,362	\$ 483,069
Transfers out to General Operating	\$ -	\$ -	\$ -	\$ 20,533	\$ 13,689	\$ 19,975	\$ 19,975
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 601,115</b>	<b>\$ 704,613</b>	<b>\$ 743,421</b>	<b>\$ 1,003,471</b>	<b>\$ 496,291</b>	<b>\$ 1,082,230</b>	<b>\$ 1,184,937</b>
Capital Expenses	\$ 160,735	\$ 236,724	\$ 1,083,661	\$ 2,762,844	\$ 1,731,490	\$ 655,000	\$ 1,039,748
Transfers out to General Capital	\$ -	\$ -	\$ -	\$ 1,782	\$ -	\$ 2,377	\$ 2,377
<b>TOTAL CAPITAL &amp; TRANSFERS</b>	<b>\$ 160,735</b>	<b>\$ 236,724</b>	<b>\$ 1,083,661</b>	<b>\$ 2,764,626</b>	<b>\$ 1,731,490</b>	<b>\$ 657,377</b>	<b>\$ 1,042,125</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$ 761,850</b>	<b>\$ 941,337</b>	<b>\$ 1,827,082</b>	<b>\$ 3,768,097</b>	<b>\$ 2,227,781</b>	<b>\$ 1,739,607</b>	<b>\$ 2,227,062</b>

Operating Increase/Decrease over CY Budget  
 New Employee + Whaley Pay Adjustment 18.08%

# PARK OPERATING BUDGET 2025-2026



<b>TOURISM TAX FUND</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>AMENDED</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budgeted</b>
		<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Budget</b>	<b>Actual</b>	<b>Requested</b>	<b>Approved</b>
					<b>2024-2025</b>	<b>5/31/2025</b>	<b>2025-2026</b>	<b>2025-2026</b>
<b>REVENUES</b>								
12-1200 - 42230	Sales Tax	317,765	350,538	325,950	240,000	187,919	300,000	300,000
12-1200 - 46115	Penalties	618	4,924	10,400	1,500	(6,739)	-	-
12-1200 - 47000	Interest	8,636	30,904	35,123	23,956	20,178	20,757	22,113
12-1200 - 48000	Misc. Income	5,025	4,168	2,320	2,500	1,660	1,500	1,500
12-1200 - 48340	Donations	870	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>\$ 332,914</b>	<b>\$ 390,534</b>	<b>\$ 373,793</b>	<b>\$ 267,956</b>	<b>\$ 203,018</b>	<b>\$ 322,257</b>	<b>\$ 323,613</b>
12-1200 - 49990	Operating Transfers In	\$ 2,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Surplus/Deficit</b>		<b>\$ 335,537</b>	<b>\$ 390,534</b>	<b>\$ 373,793</b>	<b>\$ 267,956</b>	<b>\$ 203,018</b>	<b>\$ 322,257</b>	<b>\$ 323,613</b>
<b>Net Operating (Including Capital)</b>		<b>\$ 29,779</b>	<b>\$ 108,715</b>	<b>\$ 47,197</b>	<b>\$ (133,003)</b>	<b>\$ 10,569</b>	<b>\$ 48,082</b>	<b>\$ 49,438</b>



Cash & Investments @  
9/5/25 = \$757,090  
Budgeted Surplus =  
\$49,438

### Tourism Fund Revenue Budget

5% Tourism Tax

93% of Total Revenue Source =  
\$300,000 (3 YR AVG \$331,418)

Interest Earnings  
(Variable)

7% of Total Revenue Source = \$22,113

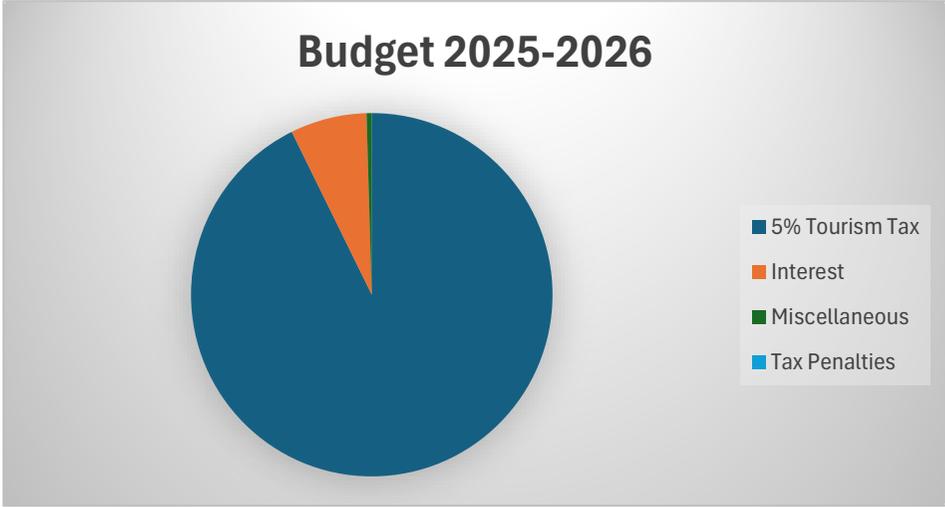
Misc. Income (Trash  
for Treasure)

.47% of Total Revenue  
Source = \$1,500

3% Tourism Penalties

0% of Total Revenue Source  
= \$0.00

**Budget 2025-2026**

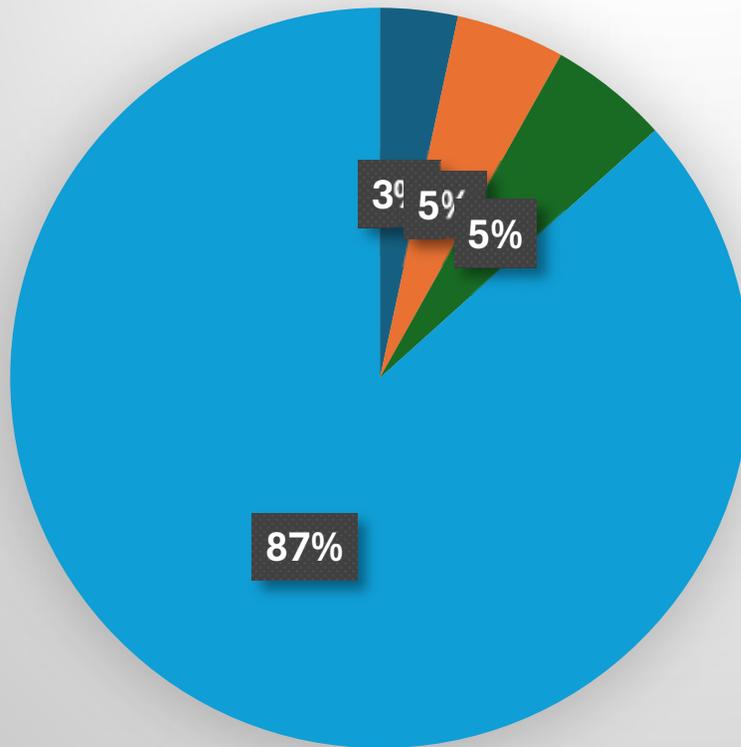


<b>TOURISM TAX FUND</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>AMENDED</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budgeted</b>
<b>EXPENDITURE</b>		<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Budget</b>	<b>Actual</b>	<b>Requested</b>	<b>Approved</b>
					<b>2024-2025</b>	<b>5/31/2025</b>	<b>2025-2026</b>	<b>2025-2026</b>
12-1200 - 51000	Regular Salaries	25,100	23,878	25,933	30,039	18,910	30,973	30,973
12-1200 - 51100	Overtime	710	415	659	1,500	1,919	2,000	2,000
12-1200 - 52000	Health Insurance	5,631	6,505	5,842	7,502	4,643	7,170	7,170
12-1200 - 52100	Life Insurance Expense	60	63	53	60	36	54	54
12-1200 - 52200	Lagers Retirement	3,979	4,248	4,709	5,677	3,825	6,166	6,166
12-1200 - 52210	401A Match	645	650	778	884	575	910	910
12-1200 - 52300	FICA Tax Expense	1,975	1,850	2,022	2,345	1,583	2,522	2,522
12-1200 - 54000	Postage	6	40	84	350	2	350	350
12-1200 - 54300	Office Supplies	-	30	29	100	10	100	100
12-1200 - 56400	Uniforms	-	-	-	63	-	63	63
12-1200 - 57010	Travel, Training & Lodging	-	-	-	750	763	1,000	1,000
12-1200 - 57100	Advertising	4,553	3,622	1,876	2,800	573	3,000	3,000
12-1200 - 57200	Insurance Claims, & Bonds	1,714	2,195	2,712	2,907	1,823	2,729	2,729
12-1200 - 57999	Other Misc. Special Expense	997	2,849	554	500	-	500	500
12-1200 - 59001	Capital to Long-Term Debt Fund	16,870	-	-	-	-	-	-
12-1200 - 59999	Other Capital Outlay	218,518	210,474	281,345	345,482	157,788	216,638	216,638
<b>TOTAL EXPENDITURES</b>		<b>\$ 280,758</b>	<b>\$ 256,819</b>	<b>\$ 326,596</b>	<b>\$ 400,959</b>	<b>\$ 192,450</b>	<b>\$ 274,175</b>	<b>\$ 274,175</b>
12-1200 - 60040	Transfers Out to Park	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS:</b>		<b>\$ 305,758</b>	<b>\$ 281,819</b>	<b>\$ 326,596</b>	<b>\$ 400,959</b>	<b>\$ 192,450</b>	<b>\$ 274,175</b>	<b>\$ 274,175</b>
<b>TOURISM BREAKDOWN:</b>								
	Payroll & Benefits	\$ 38,100	\$ 37,609	\$ 39,996	\$ 48,070	\$ 31,491	\$ 49,858	\$ 49,858
	Operating Expenditures	\$ 32,270	\$ 33,736	\$ 5,255	\$ 7,407	\$ 3,171	\$ 7,679	\$ 7,679
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 70,370</b>	<b>\$ 71,345</b>	<b>\$ 45,251</b>	<b>\$ 55,477</b>	<b>\$ 34,662</b>	<b>\$ 57,537</b>	<b>\$ 57,537</b>
Total Capital Expenses		\$ 235,388	\$ 210,474	\$ 281,345	\$ 345,482	\$ 157,788	\$ 216,638	\$ 216,638
<b>TOTAL CAPITAL EXPENSES</b>		<b>\$ 235,388</b>	<b>\$ 210,474</b>	<b>\$ 281,345</b>	<b>\$ 345,482</b>	<b>\$ 157,788</b>	<b>\$ 216,638</b>	<b>\$ 216,638</b>
<b>TOTALS</b>		<b>\$ 305,758</b>	<b>\$ 281,819</b>	<b>\$ 326,596</b>	<b>\$ 400,959</b>	<b>\$ 192,450</b>	<b>\$ 274,175</b>	<b>\$ 274,175</b>

Operating Increase/Decrease over CY Budget

**3.71%**

# TOURISM OPERATING BUDGET 2025-2026



- OTHER OPERATING EXPENSES
- INSURANCE
- PROFESSIONAL SERVICES
- SALARY & BENEFITS

CAPITAL RESERVE FUND		Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	AMENDED Budget 2024-2025	Estimated Actual 5/31/2025	Budget Requested 2025-2026	Budgeted Approved 2025-2026
<b>REVENUES</b>								
05-5000 - 47000	Combined Interest	46,737	166,108	185,904	111,048	103,201	110,219	194,545
05-5000 - 47000	Airport Reserve Interest	-	-	93,862	49,288	28,354	28,249	48,948
05-5000 - 47000	F-CC Sell Reserve Interest	-	-	-	-	-	-	58,684
05-5000 - 47000	Public Safety Reserve Interest	-	-	58,961	34,252	43,090	47,144	59,481
05-5000 - 47000	Fire Reserve Interest	-	-	33,081	27,508	31,756	34,826	27,432
<b>TOTAL REVENUE</b>		<b>\$ 46,737</b>	<b>\$ 166,108</b>	<b>\$ 185,904</b>	<b>\$ 111,048</b>	<b>\$ 103,201</b>	<b>\$ 110,219</b>	<b>\$ 194,545</b>
05-5000 - 49990	Transfers In - Public Safety Tax \$50,000/Month	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 400,000	\$ 600,000	\$ 600,000
05-5000 - 49990	Transfers In - From Dispatch	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
05-5000 - 49990	Transfers In - AMJ Tax 50%	\$ -	\$ -	\$ 85,764	\$ 92,934	\$ 58,629	\$ 75,000	\$ 75,000
05-5000 - 49990	Transfers In - F-CC Sewer Sell	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,069,153
<b>TOTAL TRANSFERS IN</b>		<b>\$ 620,000</b>	<b>\$ 620,000</b>	<b>\$ 705,764</b>	<b>\$ 712,934</b>	<b>\$ 458,629</b>	<b>\$ 675,000</b>	<b>\$ 2,744,153</b>
<b>TOAL REVENUE &amp; TRANSFERS IN</b>		<b>\$ 666,737</b>	<b>\$ 786,108</b>	<b>\$ 891,668</b>	<b>\$ 823,982</b>	<b>\$ 561,829</b>	<b>\$ 785,219</b>	<b>\$ 2,938,698</b>
Net Operating (includes Capital)		\$ 316,737	\$ 487,522	\$ 93,567	\$ 723,982	\$ 461,829	\$ 585,219	<b>\$ 2,608,698</b>



Cash & Investments @ 9/5/25 = \$4,333,627, which includes Airport in the amount of \$1,466,282.  
 Therefore, Capital Reserve is \$2,867,345.  
 Budgeted Surplus = \$2,608,698.

## Capital Reserve Revenue Budget

70% Transfers In  
 (Sewer Plant Sell)

Total Revenue Source = \$2,069,153 from water fund for (Sewer System Sold to JCPSD)

20% Transfers In =  
 \$50K/Month from 1%  
 Public Safety Tax

20% of Total Revenue Source =  
 \$600,000

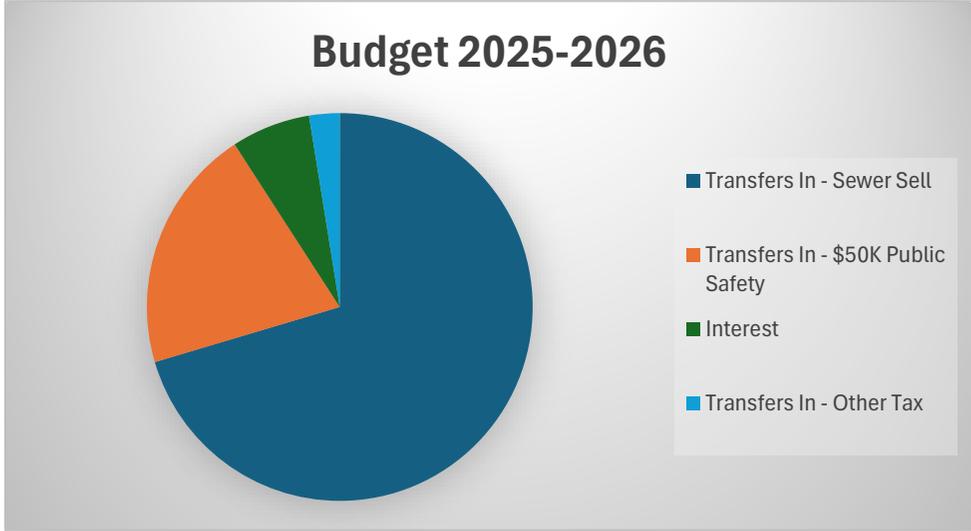
Interest Earned  
 (Variable)

7% of Total Revenue Source  
 = \$194,545

50% Transfers In  
 Other Tax for public  
 Safety

3% of Total Revenue Source  
 = \$75,000

### Budget 2025-2026



<b>CAPITAL RESERVE FUND</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>AMENDED</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budgeted</b>
		<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Budget</b>	<b>Actual</b>	<b>Requested</b>	<b>Approved</b>
					<b>2024-2025</b>	<b>5/31/2025</b>	<b>2025-2026</b>	<b>2025-2026</b>
<b>TRANSFERS OUT</b>								
05-5000 - 59010	Feasibility Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>						
05-5000 - 60022	Transfers Out to Fire Capital	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-5000 - 60022	Transfers Out to Fire Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 150,000
05-5000 - 60025	Transfers Out to Police Operating	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
05-5000 - 60025	Transfers Out to Police Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
05-5000 - 60040	Transfers Out to Park Capital	\$ -	\$ 198,586	\$ 526,800	\$ -	\$ -	\$ -	\$ -
05-5000 - 60060	Transfers Out to General Capital	\$ -	\$ -	\$ 171,301	\$ -	\$ -	\$ -	\$ -
<b>TOTAL TRANSFERS OUT</b>		<b>\$ 350,000</b>	<b>\$ 298,586</b>	<b>\$ 798,101</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 200,000</b>	<b>\$ 330,000</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>		<b>\$ 350,000</b>	<b>\$ 298,586</b>	<b>\$ 798,101</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 200,000</b>	<b>\$ 330,000</b>

LAW ENFORCEMENT TRAINING FUND		Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	AMENDED Budget 2024-2025	Estimated Actual 5/31/2025	Budget Requested 2025-2026	Budgeted Approved 2025-2026
<b>REVENUES</b>								
06-2100 - 43235	L.E.T.F. Fee's (From Court)	\$ 2,146	\$ 2,991	\$ 2,022	\$ 2,000	\$ 1,540	\$ 2,000	\$ 2,000
06-2100 - 43240	Post Commission Grants	\$ 524	\$ 655	\$ 1,006	\$ 600	\$ -	\$ 728	\$ 728
06-2100 - 47000	Interest	\$ 50	\$ 313	\$ 459	\$ 332	\$ 277	\$ 233	\$ 259
<b>TOTAL REVENUES</b>		<b>\$ 2,720</b>	<b>\$ 3,959</b>	<b>\$ 3,487</b>	<b>\$ 2,932</b>	<b>\$ 1,817</b>	<b>\$ 2,961</b>	<b>\$ 2,987</b>
06-2100 - 49990	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS:</b>		<b>\$ 2,720</b>	<b>\$ 3,959</b>	<b>\$ 3,487</b>	<b>\$ 2,932</b>	<b>\$ 1,817</b>	<b>\$ 2,961</b>	<b>\$ 2,987</b>
Operating Net (Includes Capital)		\$ (1,901)	\$ 3,959	\$ 487	\$ (68)	\$ 1,708	\$ (39)	\$ 37

LAW ENFORCEMENT TRAINING FUND		Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	AMENDED Budget 2024-2025	Estimated Actual 5/31/2025	Budget Requested 2025-2026	Budgeted Approved 2025-2026
<b>EXPENDITURES</b>								
06-2100 - 57010	Training Fees	\$ 4,621	\$ -	\$ 3,000	\$ 3,000	\$ 109	\$ 3,000	\$ 2,950
<b>TOTALS:</b>		<b>\$ 4,621</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 109</b>	<b>\$ 3,000</b>	<b>\$ 2,950</b>

CITY TRANSPORTATION TAX FUND		Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
		2021-2022	2022-2023	2023-2024	Budget	Actual	Requested	Approved
REVENUES					2024-2025	5/31/2025	2025-2026	2025-2026
09-3100 - 42000	1/2% Sales Tax	\$ 1,737,196	\$ 1,846,209	\$ 1,943,173	\$ 1,836,173	\$ 1,281,556	\$ 1,891,258	\$ 1,891,258
09-3100 - 42010	Special Road District Tax	\$ -	\$ 91,499	\$ -	\$ 79,421	\$ 79,421	\$ -	\$ -
09-3100 - 43000	Grant Receipts	\$ 202,808	\$ 326,717	\$ 521,825	\$ 1,040,480	\$ 558,915	\$ 982,883	\$ 982,883
09-3100 - 43005	Contributed Revenue	\$ 348,532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09-3100 - 47000	Interest	\$ 48,962	\$ 156,049	\$ 175,427	\$ 79,773	\$ 94,949	\$ 125,560	\$ 90,647
09-3100 - 48000	Miscellaneous Income	\$ 1,731	\$ 1,883	\$ 2,792	\$ -	\$ 586	\$ -	\$ -
09-3100 - 48005	Proceeds from Sale	\$ 144,075	\$ -	\$ 99,136	\$ -	\$ -	\$ -	\$ -
09-3100 - 48090	Lease Purchase Proceeds	\$ -	\$ 157,955	\$ -	\$ -	\$ -	\$ -	\$ -
09-3100 - 48300	Insurance Claims & Refunds	\$ 19,841	\$ 173	\$ 12,756	\$ 6,790	\$ 6,790	\$ -	\$ -
09-3100 - 48340	Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Operating Revenue	\$ 1,786,158	\$ 2,093,757	\$ 2,118,600	\$ 1,995,367	\$ 1,455,926	\$ 2,016,818	\$ 1,981,905
	Total Special Revenue (Grants,etc.)	\$ 716,987	\$ 486,728	\$ 636,509	\$ 1,047,270	\$ 566,291	\$ 982,883	\$ 982,883
	<b>TOTAL REVENUE</b>	<b>\$ 2,503,145</b>	<b>\$ 2,580,485</b>	<b>\$ 2,755,109</b>	<b>\$ 3,042,637</b>	<b>\$ 2,022,216</b>	<b>\$ 2,999,701</b>	<b>\$ 2,964,788</b>
09-3100 - 49990	Operating Transfers In - Water Capital	\$ 58,138	\$ 3,344	\$ 32,326	\$ 10,000	\$ 8,335	\$ 105,500	\$ 105,500
	<b>TOTAL TRANSFERS IN</b>	<b>\$ 58,138</b>	<b>\$ 3,344</b>	<b>\$ 32,326</b>	<b>\$ 10,000</b>	<b>\$ 8,335</b>	<b>\$ 105,500</b>	<b>\$ 105,500</b>
	<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$ 2,561,283</b>	<b>\$ 2,583,829</b>	<b>\$ 2,787,435</b>	<b>\$ 3,052,637</b>	<b>\$ 2,030,551</b>	<b>\$ 3,105,201</b>	<b>\$ 3,070,288</b>
	Surplus/Deficit of Operating	\$ 540,611	\$ 778,185	\$ 928,760	\$ 236,297	\$ 518,075	\$ 376,001	\$ 323,713
	Net Operating (Includes Capital)	\$ 300,358	\$ (231,180)	\$ 368,511	\$ (1,744,171)	\$ (65,127)	\$ (680,503)	\$ (585,297)



Cash & Investments @ 9/5/25 = \$3,450,763 + County = \$196,439 + Deferred Revenue = \$2,992,867 @ 7/31/25  
 Budgeted Operating Surplus = \$323,713 + County Surplus = \$956,376 or net of capital surplus = \$ 76,376 (County T-tax)

# City T-Tax & County Revenue Budget

**1/2% Public Safety Tax**

**47% of Total Revenue Source = \$1,891,258**

**Grant Receipts (STP Projects) Variable**

**24% of Total Special Revenue Source = \$982,883**

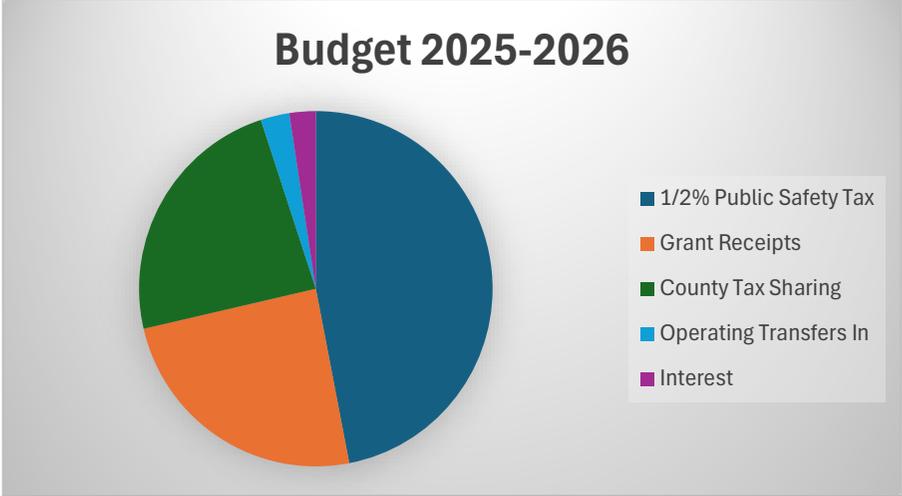
Safet Streets 4 All Project = \$958,883 80%

Festus School Sidewalk STP Prject = \$24,000 ROW

**County Tax Sharing Agreement**  
 24% of Total Revenue Source = \$950,000

**Operating Transfers In from Water Fund**  
 3% of Total Special Revenue Source = \$105,500 (Capital 50/50)

**Interest Earnings (Variable)**  
 2% of Total Revenue Source = \$97,023



CITY TRANSPORTATION TAX FUND		Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
		2021-2022	2022-2023	2023-2024	Budget 2024-2025	Actual 5/31/2025	Requested 2025-2026	Approved 2025-2026
<b>EXPENDITURES</b>								
09-3100 - 51000	Regular Salaries	\$ 539,971	\$ 513,767	\$ 524,012	\$ 574,682	\$ 323,245	\$ 575,113	\$ 575,113
09-3100 - 51055	Contra Acct. for Salaries	\$ (42,459)	\$ (7,789)	\$ -	\$ -	\$ -	\$ -	\$ -
09-3100 - 51100	Overtime	\$ 20,069	\$ 29,561	\$ 20,453	\$ 35,000	\$ 35,525	\$ 38,000	\$ 38,000
09-3100 - 51190	Other Personal Services	\$ 8,076	\$ 8,076	\$ 8,076	\$ 8,472	\$ 5,384	\$ 8,480	\$ 8,480
09-3100 - 51500	Engineering Fees	\$ 3,375	\$ 12,655	\$ 3,175	\$ 53,020	\$ 53,870	\$ 35,000	\$ 35,000
09-3100 - 51510	Exams & Physicals	\$ 2,026	\$ 2,333	\$ 2,482	\$ 2,500	\$ 1,994	\$ 2,500	\$ 2,500
09-3100 - 51600	Auditing Fees	\$ 4,200	\$ 4,200	\$ 4,305	\$ 7,677	\$ 7,575	\$ 7,575	\$ 7,575
09-3100 - 51800	Computer Services Fees	\$ 2,928	\$ 4,634	\$ 5,177	\$ 5,500	\$ 4,879	\$ 7,643	\$ 7,643
09-3100 - 52000	Health Insurance	\$ 139,490	\$ 153,267	\$ 147,482	\$ 178,948	\$ 102,294	\$ 172,243	\$ 172,243
09-3100 - 52100	Life Insurance	\$ 1,333	\$ 1,296	\$ 1,045	\$ 1,050	\$ 706	\$ 1,112	\$ 1,112
09-3100 - 52200	Retirement	\$ 79,333	\$ 82,110	\$ 74,794	\$ 106,171	\$ 51,209	\$ 110,831	\$ 110,831
09-3100 - 52201	Contra Acct. for Laggers	\$ (7,006)	\$ (1,363)	\$ -	\$ -	\$ -	\$ -	\$ -
09-3100 - 52210	401A Match	\$ 9,406	\$ 7,882	\$ 7,044	\$ 12,811	\$ 7,014	\$ 16,385	\$ 16,385
09-3100 - 52300	Social Security	\$ 42,030	\$ 40,718	\$ 41,016	\$ 46,641	\$ 26,943	\$ 46,903	\$ 46,903
09-3100 - 52301	Contra Acct. for FICA	\$ (3,248)	\$ (596)	\$ -	\$ -	\$ -	\$ -	\$ -
09-3100 - 53000	Water & Sewer Service	\$ 2,140	\$ 2,015	\$ 1,983	\$ 2,500	\$ 1,152	\$ 2,500	\$ 2,500
09-3100 - 53100	Electricity	\$ 7,406	\$ 7,249	\$ 6,086	\$ 5,500	\$ 3,654	\$ 7,750	\$ 7,750
09-3100 - 53200	Gas or Heat	\$ 3,249	\$ 3,355	\$ 3,145	\$ 3,500	\$ 1,543	\$ 3,500	\$ 3,500
09-3100 - 53300	Bldg./Grounds Maintenance	\$ 4,542	\$ 11,475	\$ 7,012	\$ 10,000	\$ 6,705	\$ 10,000	\$ 9,000
09-3100 - 53500	Cleaning & Tissue Paper Supplies	\$ 1,209	\$ 1,488	\$ 340	\$ 1,500	\$ 754	\$ 1,500	\$ 1,500
09-3100 - 54000	Postage	\$ 23	\$ 196	\$ 35	\$ 200	\$ 8	\$ 200	\$ 200
09-3100 - 54200	Telephone	\$ 5,942	\$ 4,680	\$ 5,408	\$ 6,500	\$ 3,396	\$ 4,745	\$ 4,838
09-3100 - 54300	Office Supplies	\$ 1,796	\$ 1,614	\$ 2,570	\$ 2,500	\$ 1,324	\$ 2,500	\$ 2,500
09-3100 - 54400	Printing	\$ 234	\$ 291	\$ -	\$ 300	\$ 261	\$ 300	\$ 300
09-3100 - 54550	Maintenance & Software Contracts	\$ 4,371	\$ 13,056	\$ 6,858	\$ 8,600	\$ 3,590	\$ 6,650	\$ 6,670
09-3100 - 55100	Gas, Oil & Antifreeze	\$ 46,250	\$ 37,213	\$ 33,186	\$ 50,000	\$ 20,867	\$ 45,000	\$ 45,000
09-3100 - 55320	Light & Pole Maintenance	\$ 1,861	\$ 1,105	\$ -	\$ 3,000	\$ 1,966	\$ 3,000	\$ 3,000
09-3100 - 55340	Vehicle In-House Maintenance	\$ -	\$ -	\$ 533	\$ -	\$ -	\$ -	\$ -
09-3100 - 55350	Light Equipment Maintenance	\$ 12,468	\$ 12,689	\$ 9,493	\$ 13,000	\$ 5,215	\$ 13,000	\$ 13,000
09-3100 - 55400	Heavy Equipment Maintenance	\$ 39,692	\$ 23,175	\$ 20,603	\$ 25,000	\$ 14,870	\$ 25,000	\$ 25,000
09-3100 - 55500	Equipment Rental	\$ 1,188	\$ 263	\$ 651	\$ 2,500	\$ -	\$ 1,500	\$ 1,500
09-3100 - 56400	Uniform Expense	\$ 3,555	\$ 4,250	\$ 5,110	\$ 4,705	\$ 3,516	\$ 5,380	\$ 5,380
09-3100 - 56450	Tools	\$ 6,317	\$ 6,349	\$ 12,363	\$ 7,500	\$ 4,028	\$ 8,000	\$ 8,320
09-3100 - 56460	Safety Supplies	\$ 4,134	\$ 4,119	\$ 8,936	\$ 10,000	\$ 3,438	\$ 10,000	\$ 10,000
09-3100 - 56550	Chemicals	\$ 1,968	\$ 857	\$ 476	\$ 2,000	\$ -	\$ 1,500	\$ 1,500
09-3100 - 56610	Street Striping - now separate	\$ 18,375	\$ 16,459	\$ -	\$ 25,000	\$ 20,802	\$ 25,000	\$ 25,000
09-3100 - 56615	Street Signs-now separate	\$ 9,919	\$ 5,188	\$ 8,430	\$ 10,500	\$ 6,440	\$ 11,000	\$ 13,000
09-3100 - 56650	Rock	\$ 6,973	\$ 9,324	\$ 7,198	\$ 11,000	\$ 903	\$ 5,000	\$ 5,000

CITY TRANSPORTATION TAX FUND CONTINUED...		Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
		2021-2022	2022-2023	2023-2024	Budget	Actual	Requested	Approved
EXPENDITURES					2024-2025	5/31/2025	2025-2026	2025-2026
09-3100 - 56655	Concrete	\$ 61,982	\$ 88,155	\$ 58,121	\$ 100,000	\$ 13,954	\$ 85,000	\$ 85,000
09-3100 - 56660	Hot Mix	\$ 9,769	\$ 29,864	\$ 342	\$ 30,000	\$ 1,393	\$ 20,000	\$ 15,000
09-3100 - 56665	Cold Mix	\$ 3,806	\$ 4,087	\$ 3,548	\$ 4,000	\$ 4,135	\$ 5,500	\$ 5,500
09-3100 - 56670	Salt	\$ 60,661	\$ 73,697	\$ 28,337	\$ 175,000	\$ 88,582	\$ 90,000	\$ 120,000
09-3100 - 56685	Landscaping-dirt, grass seed,etc	\$ 4,377	\$ 1,880	\$ 797	\$ 3,000	\$ 465	\$ 2,500	\$ 2,000
09-3100 - 57000	Dues Subscriptions	\$ 455	\$ 495	\$ 469	\$ 800	\$ 397	\$ 850	\$ 850
09-3100 - 57010	Travel, Training & Lodging	\$ 2,530	\$ 3,140	\$ 11,473	\$ 10,500	\$ 2,919	\$ 7,500	\$ 9,000
09-3100 - 57015	Tuition Reimbursement	\$ -	\$ -	\$ 199	\$ 4,500	\$ 263	\$ 1,350	\$ 1,350
09-3100 - 57100	Advertising	\$ 352	\$ 335	\$ 1,589	\$ 1,600	\$ 363	\$ 1,600	\$ 1,600
09-3100 - 57200	Insurance/Bonds	\$ 71,792	\$ 61,385	\$ 65,884	\$ 65,038	\$ 41,785	\$ 49,200	\$ 49,200
09-3100 - 57330	Grass Cutting	\$ 25,368	\$ 23,856	\$ 25,436	\$ 26,100	\$ 10,834	\$ 29,414	\$ 30,356
09-3100 - 57670	Tree/Limb Removal	\$ 395	\$ 2,790	\$ -	\$ 5,000	\$ -	\$ 3,500	\$ 3,500
09-3100 - 57920	Sidewalks	\$ 8,329	\$ 1,686	\$ 3,356	\$ 25,000	\$ 858	\$ 25,000	\$ 12,500
09-3100 - 57950	Street Sealing	\$ 9,534	\$ 4,976	\$ 10,107	\$ 11,000	\$ 10,153	\$ 11,000	\$ 12,500
09-3100 - 57999	Other Misc. Special Expenses	\$ 3,061	\$ 2,065	\$ 705	\$ 5,000	\$ 176	\$ 2,500	\$ 2,500
09-3100 - 59001	Capital to Long-Term Debt Fund	\$ 893,510	\$ 1,290,705	\$ 1,131,106	\$ -	\$ -	\$ -	\$ -
09-3100 - 59080	Street Work	\$ 25,064	\$ -	\$ 14,563	\$ 2,565,492	\$ 713,629	\$ 1,323,604	\$ 1,323,604
09-3100 - 59200	Building Improvements	\$ 13,201	\$ -	\$ 7,304	\$ -	\$ -	\$ -	\$ -
09-3100 - 59210	Office Furniture	\$ -	\$ 136	\$ 275	\$ -	\$ -	\$ -	\$ -
09-3100 - 59400	Office Equipment	\$ 6,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09-3100 - 59401	Equipment Lease - Principal	\$ -	\$ 16,660	\$ 13,510	\$ 14,000	\$ 14,000	\$ 14,490	\$ 14,490
09-3100 - 59402	Equipment Lease - Interest	\$ -	\$ 2,122	\$ 5,297	\$ 4,791	\$ 4,791	\$ 4,266	\$ 4,266
09-3100 - 59410	Computer	\$ -	\$ -	\$ 3,538	\$ 1,332	\$ -	\$ -	\$ 706
09-3100 - 59600	Light Equipment	\$ 30,197	\$ 7,136	\$ 98	\$ 77,500	\$ 73,714	\$ 17,772	\$ 7,072
09-3100 - 59700	Heavy Equipment	\$ 23,367	\$ -	\$ -	\$ -	\$ -	\$ 535,000	\$ 390,000
09-3100 - 59894	Cost of Issuance	\$ -	\$ 2,905	\$ -	\$ -	\$ -	\$ -	\$ -
09-3100 - 59999	Other Capital Outlay	\$ -	\$ 162,333	\$ 35,929	\$ 338,738	\$ 320,661	\$ 111,000	\$ 111,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,237,435</b>	<b>\$ 2,797,569</b>	<b>\$ 2,401,460</b>	<b>\$ 4,706,168</b>	<b>\$ 2,028,142</b>	<b>\$ 3,555,856</b>	<b>\$ 3,418,237</b>
09-3100 - 60060	Transfers out to General - Operating (24% Vehicle)	\$ -	\$ -	\$ -	\$ 54,755	\$ 36,503.36	\$ 53,268	\$ 53,268
09-3100 - 60060	Transfers out to General - Capital (24% Vehicle)	\$ -	\$ -	\$ -	\$ 4,751	\$ -	\$ 6,339	\$ 6,339
09-3100 - 60060	Transfers out to General - Operating 2% Admin Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,825	\$ 37,825
09-3100 - 60075	Transfers out to NID Fund	\$ 23,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09-3100 - 60095	Transfers out to Water Capital	\$ -	\$ -	\$ -	\$ 13,686	\$ 13,584	\$ 115,000	\$ 122,500
09-3100 - 60095	Transfers out to Water Fund Debt	\$ -	\$ 17,440	\$ 17,464	\$ 17,448	\$ 17,448	\$ 17,416	\$ 17,416
<b>TOTAL TRANSFERS OUT</b>		<b>\$ 23,490</b>	<b>\$ 17,440</b>	<b>\$ 17,464</b>	<b>\$ 90,640</b>	<b>\$ 67,536</b>	<b>\$ 229,848</b>	<b>\$ 237,348</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>		<b>\$ 2,260,925</b>	<b>\$ 2,815,009</b>	<b>\$ 2,418,924</b>	<b>\$ 4,796,808</b>	<b>\$ 2,095,678</b>	<b>\$ 3,785,704</b>	<b>\$ 3,655,585</b>

**CITY TRANSPORTATION TAX FUND CONTINUED...**

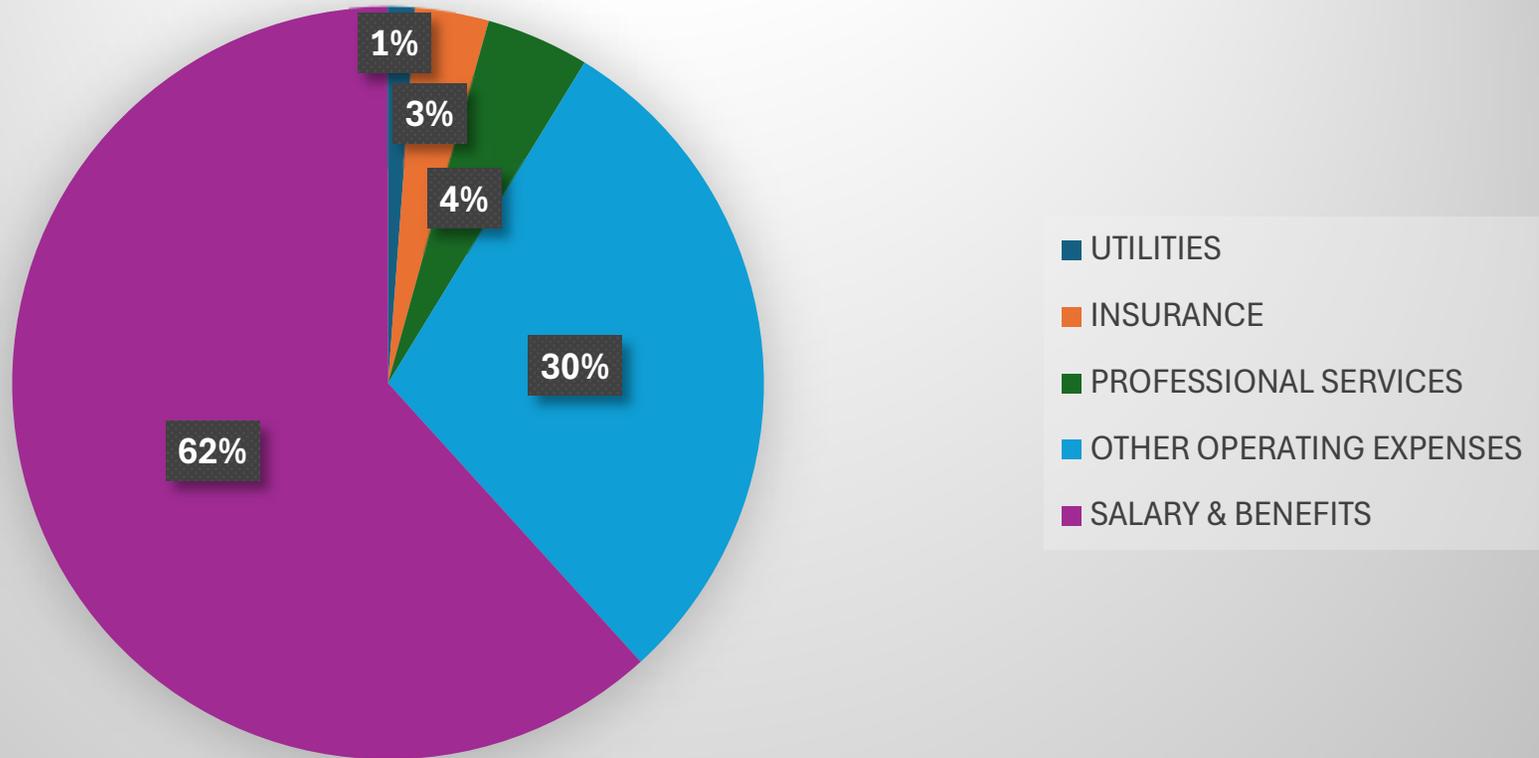
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>AMENDED</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budgeted</b>
	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Budget</b>	<b>Actual</b>	<b>Requested</b>	<b>Approved</b>
				<b>2024-2025</b>	<b>5/31/2025</b>	<b>2025-2026</b>	<b>2025-2026</b>
<b>CITY T-TAX BREAKDOWN:</b>							
Payroll & Benefits	\$ 782,474	\$ 823,103	\$ 820,956	\$ 960,008	\$ 550,452	\$ 965,967	\$ 965,967
Operating Expenses	\$ 463,073	\$ 492,469	\$ 368,884	\$ 744,307	\$ 350,895	\$ 583,757	\$ 601,132
Transfers out to General Operating	\$ -	\$ -	\$ -	\$ 54,755	\$ 36,503	\$ 91,093	\$ 91,093
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,245,547</b>	<b>\$ 1,315,572</b>	<b>\$ 1,189,840</b>	<b>\$ 1,759,070</b>	<b>\$ 937,851</b>	<b>\$ 1,640,817</b>	<b>\$ 1,658,192</b>
Lease & Loan Payments	\$ -	\$ 18,782	\$ 18,807	\$ 18,791	\$ 18,791	\$ 18,756	\$ 18,756
Capital Expenses	\$ 991,888	\$ 1,463,215	\$ 1,192,813	\$ 2,983,062	\$ 1,108,005	\$ 1,987,376	\$ 1,832,382
Transfers out to General Capital & NID	\$ 23,490	\$ -	\$ -	\$ 4,751	\$ -	\$ 6,339	\$ 6,339
Transfers out to Water Debt	\$ -	\$ 17,440	\$ 17,464	\$ 17,448	\$ 17,448	\$ 17,416	\$ 17,416
Transfers out to Water Capital	\$ -	\$ -	\$ -	\$ 13,686	\$ 13,584	\$ 115,000	\$ 122,500
<b>TOTAL CAPITAL &amp; TRANSFERS OUT</b>	<b>\$ 1,015,378</b>	<b>\$ 1,499,437</b>	<b>\$ 1,229,084</b>	<b>\$ 3,037,738</b>	<b>\$ 1,157,827</b>	<b>\$ 2,144,887</b>	<b>\$ 1,997,393</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$ 2,260,925</b>	<b>\$ 2,815,009</b>	<b>\$ 2,418,924</b>	<b>\$ 4,796,808</b>	<b>\$ 2,095,678</b>	<b>\$ 3,785,704</b>	<b>\$ 3,655,585</b>

Operating Increase/Decrease over CY Budget **-5.73%**  
 Removed 5% Camp to Administration  
 Took down Concrete, Hot Mix, Sidewalks & Insurance ( Camp)

COUNTY TRANSPORTATION TAX FUND		Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	AMENDED Budget 2024-2025	Estimated Actual 5/31/2025	Budget Requested 2025-2026	Budgeted Approved 2025-2026
<b>REVENUES</b>								
10-3100 - 42000	County Sales Tax	\$ 793,232	\$ 703,426	\$ 490,894	\$ 900,000	\$ 669,761	\$ 950,000	\$ 950,000
10-3100 - 47000	Interest	\$ 1,270	\$ 10,413	\$ 11,925	\$ 9,229	\$ 5,144	\$ 6,444	\$ 6,376
<b>TOTAL REVENUE</b>		<b>\$ 794,502</b>	<b>\$ 713,839</b>	<b>\$ 502,819</b>	<b>\$ 909,229</b>	<b>\$ 674,905</b>	<b>\$ 956,444</b>	<b>\$ 956,376</b>
Surplus (Deficit)		\$ 794,502	\$ 713,839	\$ 502,819	\$ 909,229	\$ 674,905	\$ 956,444	\$ 956,376
Net Operating (Includes Capital)		\$ 1,270	\$ 10,413	\$ 11,925	\$ (294,754)	\$ 381,642	\$ 156,444	\$ 76,376
Deferred Revenue W/County @ 9/30/24							\$ 2,490,584	
CY Budgeted Revenue					Currently at 74% & should only be at 67%		\$ 900,000	
CY Budgeted Expenditure							\$ (1,203,983)	
Estimated @ 9/30/25							\$ 2,186,601	

COUNTY TRANSPORTATION TAX FUND		Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	AMENDED Budget 2024-2025	Estimated Actual 5/31/2025	Budget Requested 2025-2026	Budgeted Approved 2025-2026
<b>EXPENDITURES</b>								
10-3100 - 59001	Capital to Long-Term Debt Fund	\$ -	\$ 464,004	\$ 490,894	\$ -	\$ -	\$ -	\$ -
10-3100 - 59080	Street Work	\$ -	\$ -	\$ -	\$ 403,983	\$ 143,042	\$ -	\$ 80,000
10-3100 - 59999	Other Capital Outlay	\$ 793,232	\$ 239,422	\$ -	\$ 800,000	\$ 150,221	\$ 800,000	\$ 800,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 793,232</b>	<b>\$ 703,426</b>	<b>\$ 490,894</b>	<b>\$ 1,203,983</b>	<b>\$ 293,263</b>	<b>\$ 800,000</b>	<b>\$ 880,000</b>
10-3100 - 60005	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>		<b>\$ 793,232</b>	<b>\$ 703,426</b>	<b>\$ 490,894</b>	<b>\$ 1,203,983</b>	<b>\$ 293,263</b>	<b>\$ 800,000</b>	<b>\$ 880,000</b>

## CITY T-TAX OPERATING BUDGET 2025-2026



STORM WATER TAX FUND		Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
		2021-2022	2022-2023	2023-2024	Budget	Actual	Requested	Approved
					2024-2025	5/31/2025	2025-2026	2025-2026
<b>REVENUES</b>								
11-1111 - 42000	1/4% Sales Tax Revenue	\$ 868,597	\$ 923,104	\$ 971,974	\$ 920,581	\$ 640,777	\$ 948,198	\$ 948,198
11-1111 - 47000	Interest	\$ 24,695	\$ 79,324	\$ 90,558	\$ 64,008	\$ 57,250	\$ 52,967	\$ 56,027
11-1111 - 48300	Insurance Claims & Refunds	\$ 10,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-1111 - 48340	Donations	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>		<b>\$ 904,042</b>	<b>\$ 1,005,428</b>	<b>\$ 1,062,532</b>	<b>\$ 984,589</b>	<b>\$ 698,027</b>	<b>\$ 1,001,165</b>	<b>\$ 1,004,225</b>
11-1111 - 49990	Operating Transfers In	\$ 3,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL TRANSFERS IN</b>		<b>\$ 3,934</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUE &amp; TRANSFERS</b>		<b>\$ 907,976</b>	<b>\$ 1,005,428</b>	<b>\$ 1,062,532</b>	<b>\$ 984,589</b>	<b>\$ 698,027</b>	<b>\$ 1,001,165</b>	<b>\$ 1,004,225</b>
Surplus/Deficit		\$ 332,899	\$ 285,676	\$ 294,688	\$ 12,194	\$ 95,079	\$ 65,176	\$ 90,236
Net Operating (Includes Capital)		\$ 164,197	\$ 130,183	\$ 18,842	\$ (116,492)	\$ 4,883	\$ (84,824)	\$ (59,764)



Cash & Investments @ 9/5/25 = \$1,881,196.  
Budgeted Operating Surplus = \$90,236.

### Storm Water Revenue Budget

1/4% Local Parks & Stormwater Tax

94% of Total Revenue Source = \$948,198

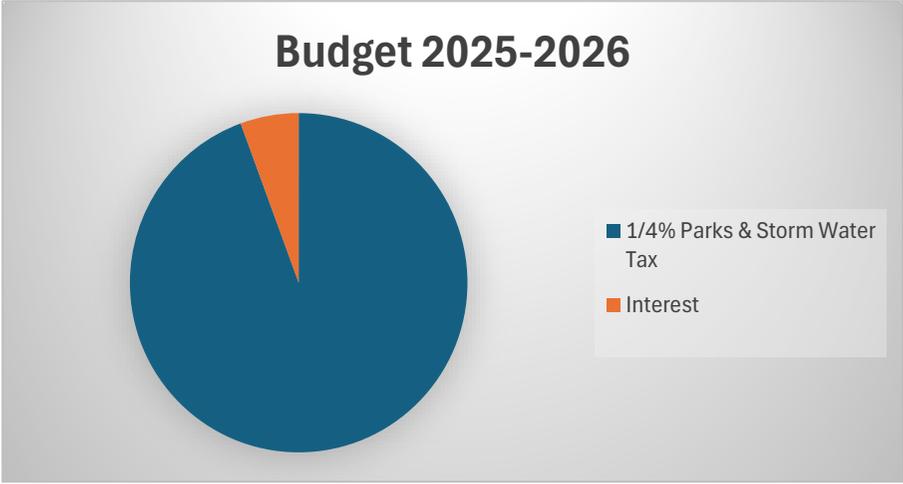
75% Tax Moved to Park

75% Transfer out to Park = (\$711,149) leaving \$237,050 for Storm Water

Interest Earned (Variable)

6% of Total Revenue Source = \$56,105

### Budget 2025-2026



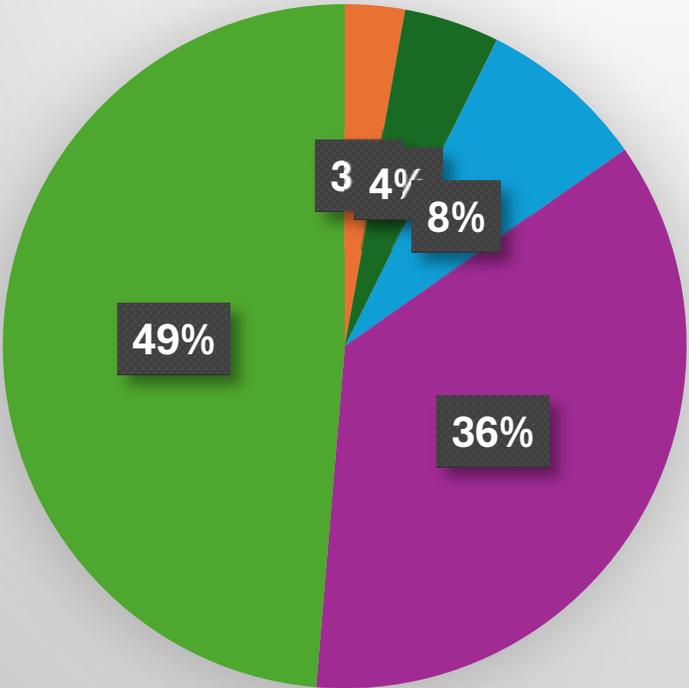
<b>STORM WATER TAX FUND</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>AMENDED</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budgeted</b>
		<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Budget</b>	<b>Actual</b>	<b>Requested</b>	<b>Approved</b>
<b>EXPENDITURES</b>					<b>2024-2025</b>	<b>5/31/2025</b>	<b>2025-2026</b>	<b>2025-2026</b>
11-1111 - 51000	Regular Salaries	\$ 34,093	\$ 31,596	\$ 48,342	\$ 59,072	\$ 37,524	\$ 61,480	\$ 61,480
11-1111 - 51100	Overtime	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 500	\$ 500
11-1111 - 51400	Legal Fees	\$ -	\$ -	\$ 2,433	\$ -	\$ 575	\$ 1,000	\$ 1,000
11-1111 - 51500	Engineering & Permit Fees	\$ -	\$ -	\$ -	\$ 11,985	\$ 11,213	\$ 11,775	\$ 11,775
11-1111 - 51510	Exams & Physicals	\$ 36	\$ 134	\$ 79	\$ 200	\$ 89	\$ 200	\$ 200
11-1111 - 51600	Auditing Fees	\$ 450	\$ 450	\$ 461	\$ 410	\$ 400	\$ 400	\$ 400
11-1111 - 52000	Health Insurance	\$ 8,446	\$ 9,758	\$ 9,527	\$ 18,763	\$ 11,627	\$ 17,946	\$ 17,946
11-1111 - 52100	Life Insurance	\$ 91	\$ 95	\$ 75	\$ 101	\$ 76	\$ 114	\$ 114
11-1111 - 52200	Lagers Retirement Dues	\$ 5,186	\$ 5,524	\$ 5,277	\$ 10,813	\$ 6,982	\$ 11,590	\$ 11,590
11-1111 - 52210	401A Match	\$ 858	\$ 864	\$ 888	\$ 744	\$ 486	\$ 1,819	\$ 1,819
11-1111 - 52300	FICA Tax Expense	\$ 2,621	\$ 2,395	\$ 3,697	\$ 4,596	\$ 2,870	\$ 4,741	\$ 4,741
11-1111 - 53100	Electricity	\$ 3,720	\$ 3,847	\$ 7,051	\$ 5,600	\$ 2,218	\$ 5,600	\$ 5,600
11-1111 - 53500	Cleaning & Tissue Paper Supplies	\$ -	\$ 263	\$ -	\$ 400	\$ -	\$ -	\$ -
11-1111 - 54200	Telephone	\$ 169	\$ 1,809	\$ 2,162	\$ 2,800	\$ 1,941	\$ 3,550	\$ 3,550
11-1111 - 54550	Maintenance & Software Contracts	\$ -	\$ -	\$ -	\$ 600	\$ 580	\$ 2,700	\$ 2,700
11-1111 - 55100	Gas, Oil, & Antifreeze	\$ -	\$ -	\$ -	\$ -	\$ 121	\$ 650	\$ 650
11-1111 - 55400	Heavy Equipment Maintenance	\$ 22,737	\$ 25,915	\$ 7,841	\$ 26,250	\$ 8,563	\$ 20,000	\$ 20,000
11-1111 - 56400	Uniform Expense	\$ -	\$ -	\$ 513	\$ 473	\$ 384	\$ 525	\$ 525
11-1111 - 57000	Dues, Licenses, & Permits	\$ 20	\$ 23	\$ 38	\$ 250	\$ 14	\$ 250	\$ 250
11-1111 - 57200	Insurance, Claims and Bonds	\$ 4,629	\$ 4,193	\$ 3,484	\$ 6,842	\$ 2,602	\$ 5,750	\$ 5,750
11-1111 - 57330	Grass Cutting	\$ 13,905	\$ 15,599	\$ 30,678	\$ 48,496	\$ 32,019	\$ 43,750	\$ 21,750
11-1111 - 57400	Storm Drain Projects	\$ 8,689	\$ 2,465	\$ 821	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
11-1111 - 57450	Levee Expense	\$ 33,078	\$ 11,975	\$ 10,244	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
11-1111 - 57999	Other Misc Special Expenses	\$ 2,050	\$ 2,829	\$ 2,450	\$ 3,000	\$ 2,084	\$ 500	\$ 500
11-1111 - 59001	Capital to Long-Term Debt Fund	\$ 58,366	\$ -	\$ 275,000	\$ -	\$ -	\$ -	\$ -
11-1111 - 59008	Levee Capital Expenses	\$ -	\$ 14,250	\$ -	\$ 35,000	\$ -	\$ 50,000	\$ 50,000
11-1111 - 59999	Other Capital Outlay	\$ 110,336	\$ 141,243	\$ 846	\$ -	\$ -	\$ 100,000	\$ 100,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 309,480</b>	<b>\$ 275,227</b>	<b>\$ 411,907</b>	<b>\$ 267,395</b>	<b>\$ 122,367</b>	<b>\$ 374,840</b>	<b>\$ 352,840</b>
11-1111 - 60040	Transfers Out to Park - 75% Sales Tax	\$ 434,299	\$ 600,018	\$ 631,783	\$ 740,000	\$ 480,581	\$ 711,149	\$ 711,149
11-1111 - 60095	Transfers Out to Water Capital	\$ -	\$ -	\$ -	\$ 93,686	\$ 90,196	\$ -	\$ -
<b>TOTAL TRANSFERS OUT</b>		<b>\$ 434,299</b>	<b>\$ 600,018</b>	<b>\$ 631,783</b>	<b>\$ 833,686</b>	<b>\$ 570,778</b>	<b>\$ 711,149</b>	<b>\$ 711,149</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>		<b>\$ 743,779</b>	<b>\$ 875,245</b>	<b>\$ 1,043,690</b>	<b>\$ 1,101,081</b>	<b>\$ 693,145</b>	<b>\$ 1,085,989</b>	<b>\$ 1,063,989</b>

**STORM WATER TAX FUND CONTINUED...**

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>AMENDED</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budgeted</b>
	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Budget</b>	<b>Actual</b>	<b>Requested</b>	<b>Approved</b>
				<b>2024-2025</b>	<b>5/31/2025</b>	<b>2025-2026</b>	<b>2025-2026</b>
<b>STORM WATER BREAKDOWN:</b>							
Payroll & Benefits	\$ 51,295	\$ 50,232	\$ 68,319	\$ 95,562	\$ 59,948	\$ 98,715	\$ 98,715
Operating Expenses	\$ 89,483	\$ 69,502	\$ 67,742	\$ 136,833	\$ 62,419	\$ 126,125	\$ 104,125
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 140,778</b>	<b>\$ 119,734</b>	<b>\$ 136,061</b>	<b>\$ 232,395</b>	<b>\$ 122,367</b>	<b>\$ 224,840</b>	<b>\$ 202,840</b>
Capital Expenses	\$ 168,702	\$ 155,493	\$ 275,846	\$ 35,000	\$ -	\$ 150,000	\$ 150,000
Transfers Out to Park - 65% Sales Tax	\$ 434,299	\$ 600,018	\$ 631,783	\$ 740,000	\$ 480,581	\$ 711,149	\$ 711,149
Transfers Out to Water Capital	\$ -	\$ -	\$ -	\$ 93,686	\$ 90,196	\$ -	\$ -
<b>TOTAL CAPITAL &amp; TRANSFERS OUT</b>	<b>\$ 603,001</b>	<b>\$ 755,511</b>	<b>\$ 907,629</b>	<b>\$ 868,686</b>	<b>\$ 570,778</b>	<b>\$ 861,149</b>	<b>\$ 861,149</b>
<b>TOTAL STORM WATER</b>	<b>\$ 743,779</b>	<b>\$ 875,245</b>	<b>\$ 1,043,690</b>	<b>\$ 1,101,081</b>	<b>\$ 693,145</b>	<b>\$ 1,085,989</b>	<b>\$ 1,063,989</b>

Operating Increase/Decrease over CY Budget **-12.72%**  
 Removed (1) Time Grubbing \$22,000  
 Took down Heavy Equipment Maintenance

# STORM WATER OPERATING BUDGET 2025-2026



- INSURANCE
- UTILITIES
- PROFESSIONAL SERVICES
- OTHER OPERATING EXPENSES
- SALARY & BENEFITS

PUBLIC SAFETY FUND		Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
		2021-2022	2022-2023	2023-2024	Budget 2024-2025	Actual 5/31/2025	Requested 2025-2026	Approved 2025-2026
<b>REVENUES</b>								
21-2100 - 42100	911 Tax	\$ 53,215	\$ 49,470	\$ 42,720	\$ 50,000	\$ 24,035	\$ 35,000	\$ 35,000
21-2100 - 43000	Grant Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
21-2100 - 43005	Contributed Revenue	\$ -	\$ -	\$ 3,896	\$ 2,675	\$ -	\$ -	\$ -
21-2100 - 43210	Traffic Cop Grant	\$ 17,994	\$ 21,260	\$ 23,783	\$ 37,000	\$ 21,311	\$ 226,600	\$ 226,600
21-2100 - 43250	Festus R-6 SRO Reimburse	\$ 310,215	\$ 351,543	\$ 363,985	\$ 391,196	\$ 300,028	\$ 401,427	\$ 401,427
21-2100 - 47000	Interest Earned	\$ 14,478	\$ 79,896	\$ 101,508	\$ 78,013	\$ 66,732	\$ 78,733	\$ 64,664
21-2100 - 48000	Misc. Income	\$ 95	\$ 3,649	\$ 2	\$ -	\$ (14)	\$ -	\$ -
21-2100 - 48005	Proceeds from Sale	\$ 12,751	\$ 336	\$ 67,575	\$ -	\$ 4,285	\$ -	\$ -
21-2100 - 48090	Lease Purchase Proceeds	\$ -	\$ 243,989	\$ 342,731	\$ -	\$ -	\$ -	\$ -
21-2100 - 48300	Insurance Claims & Refunds	\$ 254	\$ 25,798	\$ 62,748	\$ 64,636	\$ 64,636	\$ -	\$ -
21-2100 - 48310	Police checks	\$ 3,384	\$ 7,195	\$ 7,743	\$ 5,500	\$ 5,360	\$ 7,200	\$ 7,200
21-2100 - 48340	Donations	\$ -	\$ 5,003	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL</b>		<b>\$ 412,386</b>	<b>\$ 788,139</b>	<b>\$ 1,016,691</b>	<b>\$ 629,020</b>	<b>\$ 486,373</b>	<b>\$ 748,960</b>	<b>\$ 738,891</b>
<b>TOTAL OPERATING REVENUE</b>		<b>\$ 399,286</b>	<b>\$ 509,364</b>	<b>\$ 539,739</b>	<b>\$ 561,709</b>	<b>\$ 417,466</b>	<b>\$ 688,960</b>	<b>\$ 674,891</b>
<b>TOTAL SPECIAL REVENUE</b>		<b>\$ 13,100</b>	<b>\$ 278,775</b>	<b>\$ 476,952</b>	<b>\$ 67,311</b>	<b>\$ 68,907</b>	<b>\$ 60,000</b>	<b>\$ 64,000</b>
		<b>\$ 412,386</b>	<b>\$ 788,139</b>	<b>\$ 1,016,691</b>	<b>\$ 629,020</b>	<b>\$ 486,373</b>	<b>\$ 748,960</b>	<b>\$ 738,891</b>
21-2100 - 49990	Operating Transfers In - from Non-Departmental	\$ 2,701,336	\$ 2,685,732	\$ 2,893,041	\$ 3,180,870	\$ 2,048,580	\$ 3,276,296	\$ 3,276,296
21-2100 - 49990	Operating Transfers In - from Capital Reserve	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
21-2100 - 49991	Public Safety/Transfers In - Capital from Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -
21-2100 - 49991	Public Safety/Transfers In - Opioid Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
21-2100 - 49991	Public Safety/Transfers In - Capital from Reserves	\$ -	\$ -	\$ -	\$ 508,068	\$ 457,484	\$ -	\$ 91,932
21-2100 - 49991	Public Safety/Transfers In - Capital Safety Tax 1%	\$ 2,373,424	\$ 2,000,039	\$ 2,130,247	\$ 2,180,000	\$ 1,408,213	\$ 1,809,151	\$ 1,889,151
21-2100 - 49991	Public Safety/Transfers In - Taxes Other 25%	\$ -	\$ -	\$ 42,882	\$ 45,000	\$ 29,314	\$ 36,750	\$ 36,750
<b>TOTAL TRANSFERS IN</b>		<b>\$ 5,074,760</b>	<b>\$ 4,785,771</b>	<b>\$ 5,166,170</b>	<b>\$ 6,013,938</b>	<b>\$ 4,043,591</b>	<b>\$ 5,229,197</b>	<b>\$ 5,439,129</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>		<b>\$ 5,487,146</b>	<b>\$ 5,573,910</b>	<b>\$ 6,182,861</b>	<b>\$ 6,642,958</b>	<b>\$ 4,529,964</b>	<b>\$ 5,978,157</b>	<b>\$ 6,178,020</b>
Surplus/Deficit		\$ 1,218,264	\$ 918,076	\$ 1,054,386	\$ 435,849	\$ 689,910	\$ 60,569	\$ 141,960
Net Operating (Including Capital)		\$ 945,273	\$ 427,332	\$ 304,623	\$ 84,393	\$ 370,159	\$ (1,134,333)	\$ (675,458)



Cash & Investments @ 9/5/25 = \$2,984,681.  
 Budgeted Operating Surplus = \$141,960.

## Public Safety Revenue Budget

### Operating Transfers In fom General Fund

55% of Total Revenue Source = \$3,276,296  
 (Based on 3% Sales Tax Incr) + \$100,000  
 (Capital Reserve)

### Public Safety Tax Transfer In = \$2,062,833

33% of Total Revenue Source = \$1,846,072 (65% Sales Tax) + \$37,500 (25% Other Tax) + \$91,932 (General Fund for Capital ) + 80,000 (Capital 911 Update) + \$45,000 (Opioid Funds) offset by 2% Admin Fee -\$37,671.

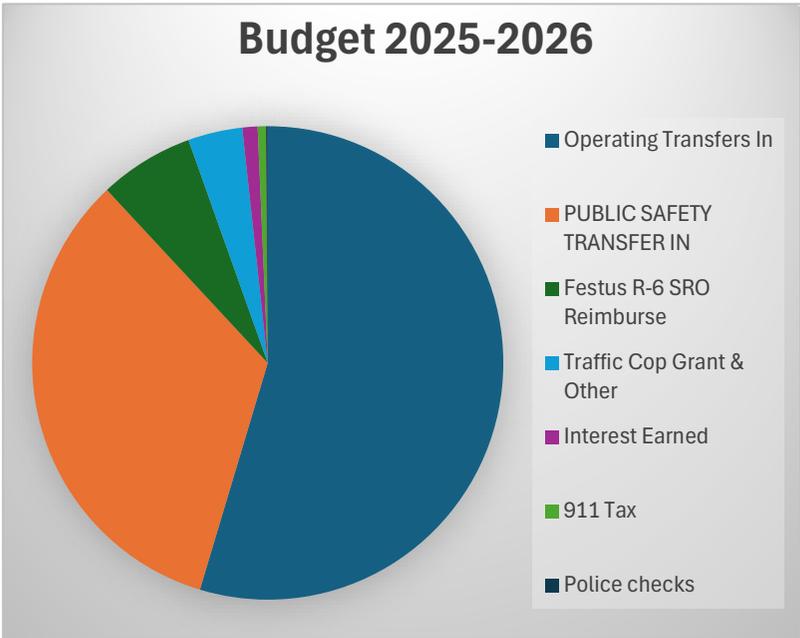
Festus SRO Reimbursement  
 6% of Total Revenue Source = \$401,427

Traffic Cop Grants & Other  
 4% of Total Revenue Source = \$230,600

Interest Earnings (Variable)  
 1% of Total Revenue Source = \$64,664

911 Tax (Land Lines)  
 1% of Total Revenue Source = \$35,000

Police Record Checks  
 .12% of Total Revenue Source = \$7,200



POLICE PUBLIC SAFETY FUND		Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
		2021-2022	2022-2023	2023-2024	Budget 2024-2025	Actual 5/31/2025	Requested 2025-2026	Approved 2025-2026
<b>EXPENDITURES</b>								
21-2100 - 51000	Regular Salaries (Includes Holiday)	\$ 2,102,449	\$ 2,048,312	\$ 2,183,550	\$ 2,481,483	\$ 1,434,380	\$ 2,596,354	\$ 2,596,354
21-2100 - 51100	Regular Overtime	\$ 42,051	\$ 28,612	\$ 34,599	\$ 40,000	\$ 25,841	\$ 30,000	\$ 30,000
21-2100 - 51101	Special Events Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
21-2100 - 51110	On Call Pay	\$ 12,009	\$ 11,177	\$ 10,770	\$ 15,409	\$ 8,386	\$ 15,870	\$ 15,870
21-2100 - 51120	Grant Overtime	\$ 13,156	\$ 14,562	\$ 16,575	\$ 35,000	\$ 13,528	\$ 50,000	\$ 50,000
21-2100 - 51400	Legal Fees	\$ 54,078	\$ 82,366	\$ 76,585	\$ 75,000	\$ 53,207	\$ 79,105	\$ 79,105
21-2100 - 51510	Officer Exam & Physicals	\$ 809	\$ 1,860	\$ 3,733	\$ 6,000	\$ 4,254	\$ 6,000	\$ 6,000
21-2100 - 51600	Auditing Fees	\$ 4,200	\$ 4,200	\$ 4,305	\$ 4,177	\$ 4,075	\$ 4,075	\$ 4,075
21-2100 - 51800	Computer Services	\$ 40,823	\$ 54,864	\$ 75,175	\$ 80,500	\$ 53,938	\$ 80,843	\$ 80,843
21-2100 - 52000	Health Insurance	\$ 418,151	\$ 472,492	\$ 429,220	\$ 649,703	\$ 347,171	\$ 640,069	\$ 640,069
21-2100 - 52100	Life Insurance	\$ 4,481	\$ 4,377	\$ 3,400	\$ 3,564	\$ 2,405	\$ 3,864	\$ 3,864
21-2100 - 52200	Retirement	\$ 320,626	\$ 348,653	\$ 371,971	\$ 463,697	\$ 274,004	\$ 515,003	\$ 515,003
21-2100 - 52210	401A Match	\$ 39,383	\$ 39,473	\$ 37,570	\$ 64,577	\$ 30,541	\$ 67,691	\$ 67,691
21-2100 - 52300	Social Security	\$ 160,812	\$ 155,356	\$ 167,879	\$ 196,750	\$ 110,838	\$ 207,485	\$ 207,485
21-2100 - 52400	Unemployment Comp	\$ 6,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-2100 - 52600	Uniform Allowance Expense	\$ 10,239	\$ 9,536	\$ 11,700	\$ 19,050	\$ 6,914	\$ 19,680	\$ 19,680
21-2100 - 53000	Water & Sewer Service	\$ 1,047	\$ 2,318	\$ 2,032	\$ 2,500	\$ 662	\$ 2,500	\$ 2,500
21-2100 - 53100	Electricity	\$ 12,037	\$ 12,748	\$ 12,185	\$ 9,500	\$ 6,032	\$ 10,080	\$ 14,500
21-2100 - 53200	Gas or Heat	\$ 4,596	\$ 3,680	\$ 6,668	\$ 5,000	\$ 3,765	\$ 7,100	\$ 7,100
21-2100 - 53300	Bldg./Grounds Maintenance	\$ 10,241	\$ 9,694	\$ 15,912	\$ 14,887	\$ 7,532	\$ 10,000	\$ 10,000
21-2100 - 53500	Cleaning & Tissue Paper Supplies	\$ 2,709	\$ 3,407	\$ 3,562	\$ 3,500	\$ 2,675	\$ 3,500	\$ 4,000
21-2100 - 54000	Postage	\$ 904	\$ 1,000	\$ 1,150	\$ 1,500	\$ 405	\$ 1,500	\$ 1,500
21-2100 - 54200	Telephone	\$ 31,426	\$ 29,199	\$ 31,529	\$ 25,000	\$ 21,429	\$ 40,500	\$ 40,500
21-2100 - 54300	Office Supplies	\$ 4,799	\$ 5,439	\$ 5,528	\$ 5,500	\$ 3,491	\$ 5,500	\$ 5,500
21-2100 - 54400	Printing	\$ 739	\$ 1,302	\$ 1,475	\$ 1,500	\$ 400	\$ 2,000	\$ 2,000
21-2100 - 54550	Maintenance & Software Contracts	\$ 113,817	\$ 115,432	\$ 84,440	\$ 137,123	\$ 111,529	\$ 149,200	\$ 150,700
21-2100 - 55100	Gas, Oil & Antifreeze	\$ 80,577	\$ 71,603	\$ 61,194	\$ 65,000	\$ 38,756	\$ 71,000	\$ 71,000
21-2100 - 55300	Vehicle Maintenance	\$ 45,851	\$ 50,259	\$ 38,846	\$ 31,500	\$ 16,769	\$ 31,500	\$ 31,500
21-2100 - 55340	Vehicle In-House Maintenance	\$ -	\$ -	\$ 443	\$ -	\$ -	\$ -	\$ -
21-2100 - 55350	Light Equipment Maint.	\$ 9,521	\$ 5,283	\$ 5,710	\$ 9,000	\$ 4,973	\$ 9,000	\$ 9,000
21-2100 - 56400	Uniform Expense	\$ 3,504	\$ 3,623	\$ 5,384	\$ 5,500	\$ 5,802	\$ 7,500	\$ 7,500
21-2100 - 56450	Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120
21-2100 - 57000	Dues Subscriptions	\$ 2,541	\$ 3,756	\$ 4,720	\$ 5,500	\$ 3,471	\$ 5,500	\$ 5,500
21-2100 - 57010	Training, Travel & Lodging	\$ 13,475	\$ 13,143	\$ 16,749	\$ 12,000	\$ 10,544	\$ 14,000	\$ 14,000
21-2100 - 57015	Tuition Reimbursement	\$ 4,641	\$ 4,470	\$ 4,522	\$ 9,000	\$ 2,782	\$ 9,000	\$ 9,000
21-2100 - 57100	Advertising	\$ 818	\$ 1,746	\$ 2,301	\$ 3,000	\$ 1,442	\$ 3,000	\$ 3,000
21-2100 - 57200	Insurance/Bonds	\$ 174,346	\$ 199,656	\$ 271,048	\$ 319,794	\$ 222,229	\$ 298,000	\$ 282,400
21-2100 - 57389	Police Task Force	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,412	\$ 25,412

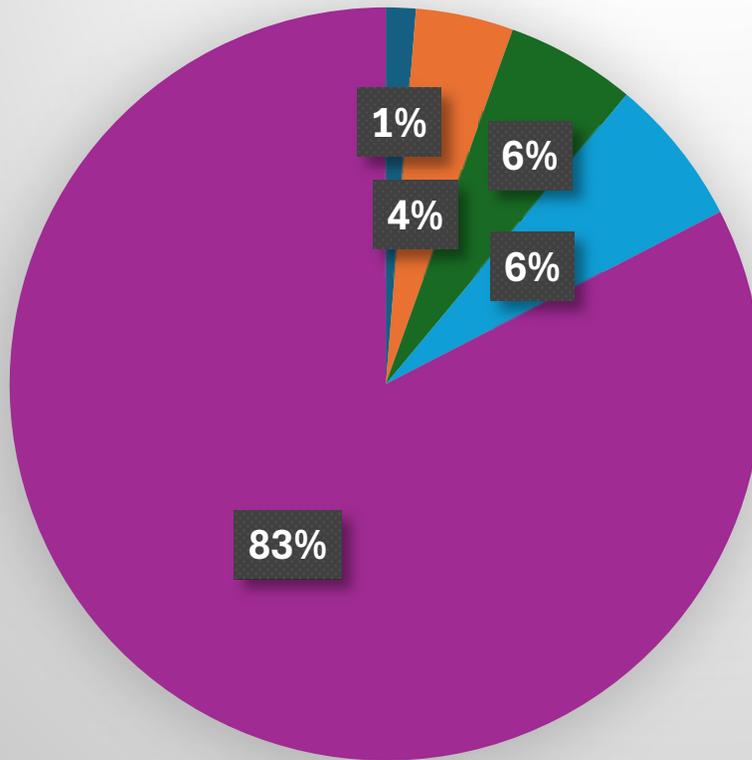
<b>POLICE PUBLIC SAFETY FUND CONTINUED...</b>		<b>Actual 2021-2022</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>AMENDED Budget 2024-2025</b>	<b>Estimated Actual 5/31/2025</b>	<b>Budget Requested 2025-2026</b>	<b>Budgeted Approved 2025-2026</b>
<b>EXPENDITURES</b>								
21-2100 - 57390	Detective & Criminal Investigations	\$ 2,977	\$ 2,895	\$ 1,504	\$ 3,000	\$ 367	\$ 3,000	\$ 3,000
21-2100 - 57392	Community Relations	\$ 350	\$ 950	\$ 23	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
21-2100 - 57394	Ammunition & Weapons	\$ 11,437	\$ 14,800	\$ 18,620	\$ 16,000	\$ 15,419	\$ 18,000	\$ 18,000
21-2100 - 57397	City Jail	\$ 6,256	\$ 7,458	\$ 10,759	\$ 8,000	\$ 1,972	\$ 6,000	\$ 6,000
21-2100 - 57399	Dare Expenses	\$ 2,675	\$ 3,454	\$ 3,699	\$ 4,000	\$ 3,984	\$ 4,000	\$ 4,000
21-2100 - 57999	Other Misc. Special Expenses	\$ 294	\$ 516	\$ 63	\$ 1,200	\$ 89	\$ 1,200	\$ 1,200
21-2100 - 59001	Capital to Long-Term Debt Fund	\$ 61,055	\$ 396,410	\$ 868,463	\$ -	\$ -	\$ -	\$ -
21-2100 - 59200	Building Improvements	\$ -	\$ -	\$ 6,513	\$ 6,000	\$ 143	\$ 297,500	\$ 60,000
21-2100 - 59210	Office Furniture`	\$ 4,909	\$ -	\$ 8,187	\$ -	\$ -	\$ 61,500	\$ 61,500
21-2100 - 59400	Office Equipment	\$ -	\$ -	\$ -	\$ 13,000	\$ 4,254	\$ -	\$ -
21-2100 - 59401	Equipment Lease - Principal	\$ 84,452	\$ 59,499	\$ 83,765	\$ 90,792	\$ 90,792	\$ 90,792	\$ 96,192
21-2100 - 59402	Equipment Lease - Interest	\$ -	\$ 6,293	\$ 6,356	\$ -	\$ -	\$ -	\$ -
21-2100 - 59410	Computers	\$ -	\$ 11,905	\$ 17,705	\$ 6,730	\$ -	\$ 15,000	\$ 20,648
21-2100 - 59600	Light Equipment	\$ 20,909	\$ 14,222	\$ 64,052	\$ 110,696	\$ 106,574	\$ 73,800	\$ 54,800
21-2100 - 59650	Automobiles	\$ -	\$ 17,151	\$ 40,454	\$ 395,297	\$ 373,796	\$ 345,000	\$ 345,000
21-2100 - 59800	Grant Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 64,000
21-2100 - 59805	Donation Expenses	\$ 5,003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-2100 - 59999	Other Capital Outlay	\$ 3,698	\$ 41,276	\$ 7,687	\$ 11,147	\$ 4,702	\$ 16,000	\$ 16,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 3,951,140</b>	<b>\$ 4,390,427</b>	<b>\$ 5,140,280</b>	<b>\$ 5,468,076</b>	<b>\$ 3,436,259</b>	<b>\$ 6,034,623</b>	<b>\$ 5,784,111</b>
21-2100 - 60096	Transfer Out Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-2100 - 60060	Transfer Out to General - Operating (31% Vehicle)	\$ -	\$ -	\$ -	\$ 70,725	\$ 47,150	\$ 68,804	\$ 68,804
21-2100 - 60060	Transfer Out to General - Capital (31% Vehicle)	\$ -	\$ -	\$ -	\$ 6,137	\$ -	\$ 8,188	\$ 8,188
21-2100 - 60060	Transfer Out to General - Debt	\$ -	\$ 42,930	\$ 42,988	\$ 42,950	\$ 42,950	\$ 42,870	\$ 42,870
21-2100 - 60060	Transfer Out to General - Capital	\$ -	\$ -	\$ 4,417	\$ 172,094	\$ 158,847	\$ 94,460	\$ 6,960
<b>TOTAL TRANSFERS OUT</b>		<b>\$ -</b>	<b>\$ 42,930</b>	<b>\$ 47,405</b>	<b>\$ 291,906</b>	<b>\$ 248,947</b>	<b>\$ 214,322</b>	<b>\$ 126,822</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>		<b>\$ 3,951,140</b>	<b>\$ 4,433,357</b>	<b>\$ 5,187,685</b>	<b>\$ 5,759,982</b>	<b>\$ 3,685,206</b>	<b>\$ 6,248,945</b>	<b>\$ 5,910,933</b>

**POLICE  
PUBLIC SAFETY FUND CONTINUED...**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	AMENDED Budget 2024-2025	Estimated Actual 5/31/2025	Budget Requested 2025-2026	Budgeted Approved 2025-2026
<b>POLICE BREAKDOWN:</b>							
Payroll & Benefits	\$ 3,123,357	\$ 3,132,550	\$ 3,267,234	\$ 3,969,233	\$ 2,254,007	\$ 4,166,016	\$ 4,166,016
Operating Expenses	\$ 563,305	\$ 645,329	\$ 679,743	\$ 774,389	\$ 511,199	\$ 818,223	\$ 803,763
Transfers out to General Operating	\$ -	\$ -	\$ -	\$ 70,725	\$ 47,150	\$ 68,804	\$ 68,804
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 3,686,662</b>	<b>\$ 3,777,879</b>	<b>\$ 3,946,977</b>	<b>\$ 4,814,347</b>	<b>\$ 2,812,356</b>	<b>\$ 5,053,043</b>	<b>\$ 5,038,583</b>
Lease & Loan Payments	\$ 84,452	\$ 65,792	\$ 90,121	\$ 90,792	\$ 90,792	\$ 90,792	\$ 96,192
Capital Expenditures	\$ 180,026	\$ 546,756	\$ 1,103,182	\$ 633,662	\$ 580,261	\$ 959,592	\$ 718,140
Transfers out to General Capital	\$ -	\$ 42,930	\$ 47,405	\$ 221,181	\$ 201,797	\$ 145,518	\$ 58,018
<b>TOTAL CAPITAL &amp; TRANSFERS OUT</b>	<b>\$ 264,478</b>	<b>\$ 655,478</b>	<b>\$ 1,240,708</b>	<b>\$ 945,635</b>	<b>\$ 872,850</b>	<b>\$ 1,195,902</b>	<b>\$ 872,350</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$ 3,951,140</b>	<b>\$ 4,433,357</b>	<b>\$ 5,187,685</b>	<b>\$ 5,759,982</b>	<b>\$ 3,685,206</b>	<b>\$ 6,248,945</b>	<b>\$ 5,910,933</b>

Operating Increase/Decrease over CY Budget **4.66%**

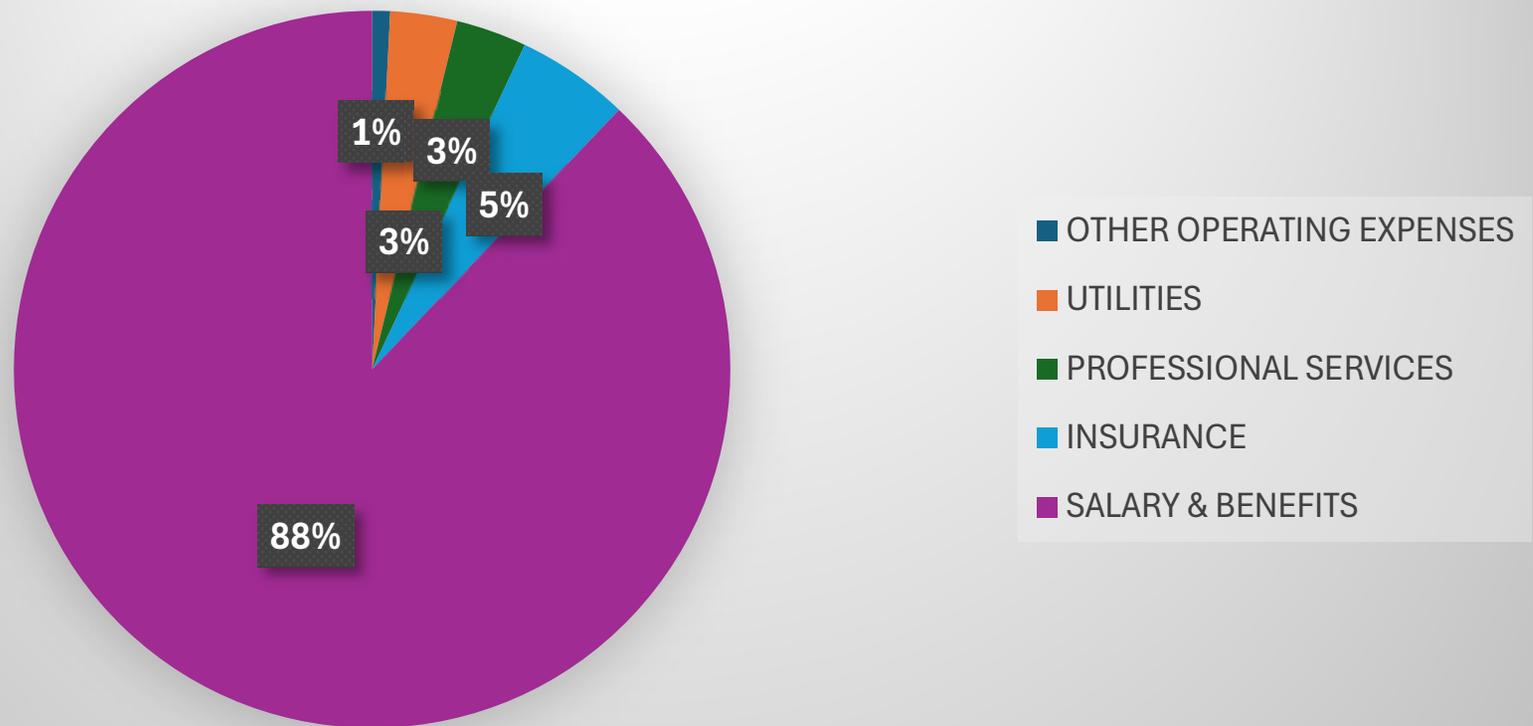
# POLICE OPERATING BUDGET 2025-2026



- UTILITIES
- OTHER OPERATING EXPENSES
- INSURANCE
- PROFESSIONAL SERVICES
- SALARY & BENEFITS

<b>DISPATCH PUBLIC SAFETY FUND CONTINUED...</b>		<b>Actual 2021-2022</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>AMENDED Budget 2024-2025</b>	<b>Estimated Actual 5/31/2025</b>	<b>Budget Requested 2025-2026</b>	<b>Budgeted Approved 2025-2026</b>
<b>EXPENDITURES</b>								
21-2150 - 51000	Regular Salaries (Includes Holiday)	\$ 342,631	\$ 336,251	\$ 385,981	\$ 429,739	\$ 263,014	\$ 442,691	\$ 442,691
21-2150 - 51100	Overtime	\$ 4,038	\$ 9,360	\$ 2,447	\$ 9,500	\$ 3,517	\$ 7,500	\$ 7,500
21-2150 - 51510	Exams & Physicals	\$ 631	\$ 719	\$ 203	\$ 750	\$ 97	\$ 550	\$ 550
21-2150 - 51800	Computer Services Fees	\$ 2,701	\$ 4,754	\$ 6,637	\$ 6,700	\$ 4,319	\$ 17,745	\$ 17,745
21-2150 - 52000	Health Insurance	\$ 82,361	\$ 100,751	\$ 96,480	\$ 120,036	\$ 74,783	\$ 114,714	\$ 114,714
21-2150 - 52100	Life Insurance	\$ 842	\$ 918	\$ 761	\$ 780	\$ 564	\$ 867	\$ 867
21-2150 - 52200	Retirement	\$ 46,298	\$ 50,266	\$ 65,180	\$ 79,063	\$ 50,648	\$ 84,186	\$ 84,186
21-2150 - 52210	401A Match	\$ 7,555	\$ 6,918	\$ 5,486	\$ 12,102	\$ 4,502	\$ 12,464	\$ 12,464
21-2150 - 52300	Social Security	\$ 26,378	\$ 26,323	\$ 29,569	\$ 33,602	\$ 20,210	\$ 34,440	\$ 34,440
21-2150 - 52400	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-2150 - 52600	Uniform Allowance Expense	\$ 2,094	\$ 2,037	\$ 1,135	\$ 3,200	\$ 946	\$ 3,200	\$ 3,200
21-2150 - 53100	Electricity	\$ 3,009	\$ 3,187	\$ 3,046	\$ 3,200	\$ 1,508	\$ 3,600	\$ 3,600
21-2150 - 53200	Gas	\$ 1,149	\$ 920	\$ 1,625	\$ 1,640	\$ 851	\$ 1,750	\$ 1,750
21-2150 - 54210	Cable TV	\$ 1,067	\$ 1,178	\$ 1,189	\$ 1,250	\$ 868	\$ 1,132	\$ 1,132
21-2150 - 54250	911 System	\$ 16,258	\$ 16,378	\$ 20,000	\$ 17,500	\$ 12,359	\$ 17,650	\$ 17,650
21-2150 - 54300	Office Supplies	\$ 67	\$ 643	\$ 584	\$ 700	\$ 5	\$ 900	\$ 900
21-2150 - 54550	Maintenance & Software Contracts	\$ 4,477	\$ 4,939	\$ 5,282	\$ 5,500	\$ 5,393	\$ 6,000	\$ 6,000
21-2150 - 57000	Dues Subscriptions	\$ 350	\$ 350	\$ 350	\$ 500	\$ 350	\$ 500	\$ 500
21-2150 - 57010	Training, Travel & Lodging	\$ 2,253	\$ 2,515	\$ 1,947	\$ 4,500	\$ 2,269	\$ 5,500	\$ 4,500
21-2150 - 57100	Advertising	\$ 534	\$ 1,017	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
21-2150 - 57200	Insurance/Bonds	\$ 24,427	\$ 29,479	\$ 33,744	\$ 40,621	\$ 25,791	\$ 40,656	\$ 40,656
21-2150 - 57999	Other Misc. Special Expenses	\$ -	\$ 277	\$ 18	\$ 500	\$ -	\$ 500	\$ 500
21-2150 - 59001	Capital to Long-Term Debt Fund	\$ -	\$ 56,760	\$ -	\$ -	\$ -	\$ -	\$ -
21-2150 - 59401	Equipment Lease - Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,000	\$ 124,000
21-2150 - 59410	Computer	\$ -	\$ -	\$ 3,538	\$ -	\$ -	\$ -	\$ -
21-2150 - 59600	Light Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-2150 - 59999	Other Capital Outlay	\$ 1,613	\$ 37,281	\$ 5,351	\$ 6,200	\$ 2,605	\$ 22,000	\$ 22,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 570,733</b>	<b>\$ 693,221</b>	<b>\$ 670,553</b>	<b>\$ 778,583</b>	<b>\$ 474,598</b>	<b>\$ 863,545</b>	<b>\$ 942,545</b>
21-2150 - 60035	Transfer Out Capital Reserve - 911 System	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
<b>TOTAL TRANSFERS OUT</b>		<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>		<b>\$ 590,733</b>	<b>\$ 713,221</b>	<b>\$ 690,553</b>	<b>\$ 798,583</b>	<b>\$ 474,598</b>	<b>\$ 863,545</b>	<b>\$ 942,545</b>

# DISPATCH OPERATING BUDGET 2025-2026



**POLICE & DISPATCH  
PUBLIC SAFETY FUND CONTINUED...**

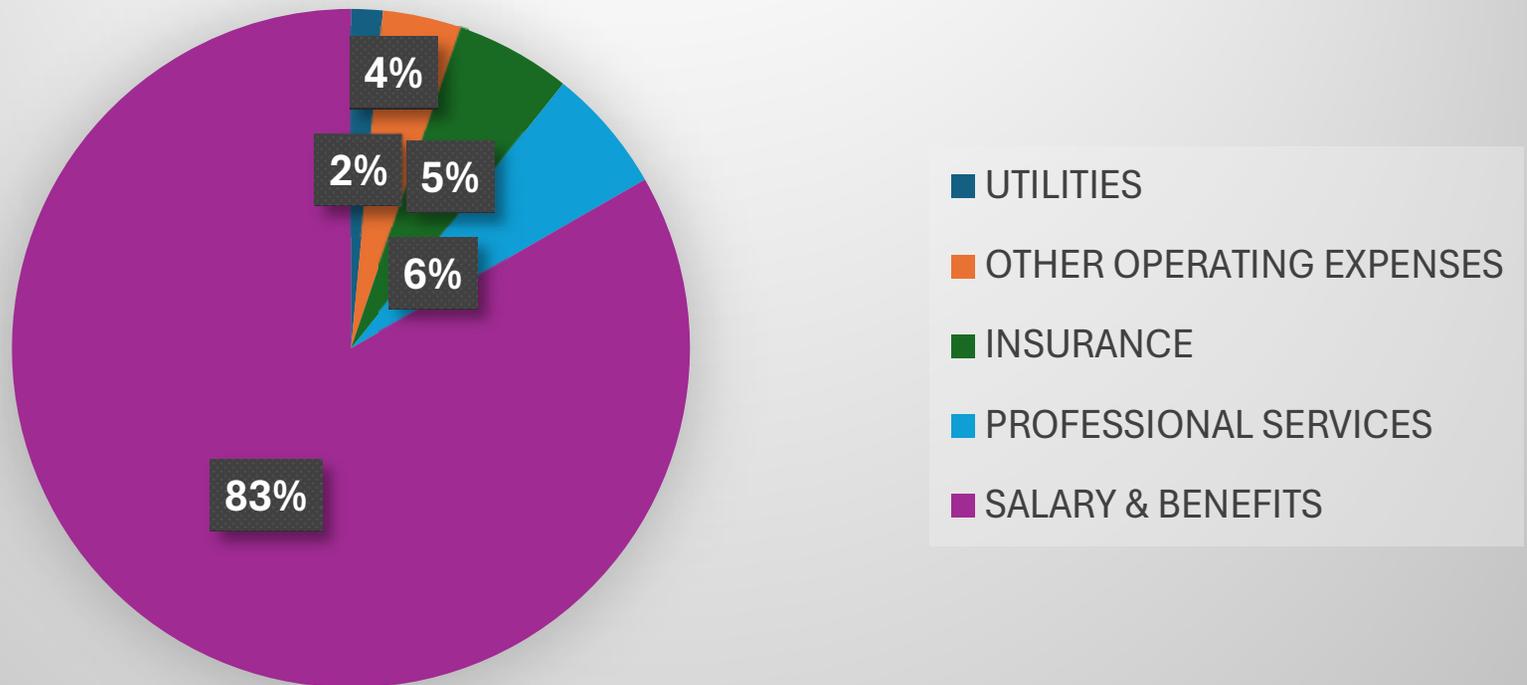
	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	AMENDED Budget 2024-2025	Estimated Actual 5/31/2025	Budget Requested 2025-2026	Budgeted Approved 2025-2026
<b>DISPATCH BREAKDOWN:</b>							
Payroll & Benefits	\$ 512,197	\$ 532,824	\$ 587,039	\$ 688,022	\$ 418,183	\$ 700,062	\$ 700,062
Operating Expenses	\$ 56,923	\$ 66,356	\$ 74,625	\$ 84,361	\$ 53,810	\$ 97,483	\$ 96,483
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 569,120</b>	<b>\$ 599,180</b>	<b>\$ 661,664</b>	<b>\$ 772,383</b>	<b>\$ 471,993</b>	<b>\$ 797,545</b>	<b>\$ 796,545</b>
Capital Expenses	\$ 1,613	\$ 94,041	\$ 8,889	\$ 6,200	\$ 2,605	\$ 66,000	\$ 146,000
Transfers out to Capital Reserve	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
<b>TOTAL CAPITAL &amp; TRANSFERS OUT</b>	<b>\$ 21,613</b>	<b>\$ 114,041</b>	<b>\$ 28,889</b>	<b>\$ 26,200</b>	<b>\$ 2,605</b>	<b>\$ 66,000</b>	<b>\$ 146,000</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$ 590,733</b>	<b>\$ 713,221</b>	<b>\$ 690,553</b>	<b>\$ 798,583</b>	<b>\$ 474,598</b>	<b>\$ 863,545</b>	<b>\$ 942,545</b>

Operating Increase/Decrease over CY Budget **3.13%**

<b>COMBINED PUBLIC SAFETY FUND:</b>							
Payroll & Benefits	\$ 3,635,554	\$ 3,665,374	\$ 3,854,273	\$ 4,657,255	\$ 2,672,190	\$ 4,866,078	\$ 4,866,078
Operating Expenses	\$ 620,228	\$ 711,685	\$ 754,368	\$ 858,750	\$ 565,009	\$ 915,706	\$ 900,246
Transfers out to General Operating	\$ -	\$ -	\$ -	\$ 70,725	\$ 47,150	\$ 68,804	\$ 68,804
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 4,255,782</b>	<b>\$ 4,377,059</b>	<b>\$ 4,608,641</b>	<b>\$ 5,586,730</b>	<b>\$ 3,284,349</b>	<b>\$ 5,850,588</b>	<b>\$ 5,835,128</b>
Lease & Loan Payments	\$ 84,452	\$ 65,792	\$ 90,121	\$ 90,792	\$ 90,792	\$ 90,792	\$ 96,192
Capital Expenses	\$ 181,639	\$ 640,797	\$ 1,112,071	\$ 639,862	\$ 582,867	\$ 1,025,592	\$ 864,140
Transfers out to General Capital	\$ 20,000	\$ 62,930	\$ 67,405	\$ 241,181	\$ 201,797	\$ 145,518	\$ 58,018
<b>TOTAL CAPITAL &amp; TRANSFERS OUT</b>	<b>\$ 286,091</b>	<b>\$ 769,519</b>	<b>\$ 1,269,597</b>	<b>\$ 971,835</b>	<b>\$ 875,456</b>	<b>\$ 1,261,902</b>	<b>\$ 1,018,350</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$ 4,541,873</b>	<b>\$ 5,146,578</b>	<b>\$ 5,878,238</b>	<b>\$ 6,558,565</b>	<b>\$ 4,159,805</b>	<b>\$ 7,112,490</b>	<b>\$ 6,853,478</b>

Operating Increase/Decrease over CY Budget **4.45%**

# PUBLIC SAFETY OPERATING BUDGET 2025-2026



FIRE FUND		Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
		2021-2022	2022-2023	2023-2024	Budget	Actual	Requested	Approved
REVENUES					2024-2025	5/31/2025	2025-2026	2025-2026
22-2200 - 41000	Real Estate Taxes - Current	\$ 310,893	\$ 330,855	\$ 345,558	\$ 350,725	\$ 358,098	\$ 386,500	\$ 374,700
22-2200 - 41010	Real Estate Taxes - Prior	\$ 2,749	\$ 8,683	\$ 2,519	\$ 4,329	\$ 1,860	\$ 3,580	\$ 3,400
22-2200 - 41100	Personal Property - Current	\$ 75,874	\$ 85,699	\$ 102,607	\$ 86,049	\$ 93,230	\$ 81,700	\$ 80,000
22-2200 - 41110	Personal Property - Prior	\$ 3,839	\$ 5,210	\$ 6,010	\$ 11,283	\$ 6,265	\$ 7,175	\$ 6,000
22-2200 - 41200	Sur Tax	\$ 15,105	\$ 14,479	\$ 16,419	\$ 14,100	\$ 16,231	\$ 14,100	\$ 14,100
22-2200 - 41300	Financial Institution Tax	\$ 2,869	\$ 3,873	\$ 3,056	\$ 3,000	\$ 2,133	\$ 3,000	\$ 3,000
22-2200 - 42300	Railroad & Utility Tax	\$ 7,650	\$ 8,790	\$ 13,323	\$ 13,242	\$ 13,242	\$ 13,242	\$ 12,300
22-2200 - 43005	Contributed Revenue	\$ -	\$ 180,309	\$ -	\$ -	\$ -	\$ -	\$ -
22-2200 - 46100	Tax Penalties	\$ 3,894	\$ 4,408	\$ 4,865	\$ 4,000	\$ 3,669	\$ 4,000	\$ 4,000
22-2200 - 47000	Interest Earned	\$ 22,703	\$ 83,637	\$ 114,879	\$ 77,760	\$ 68,000	\$ 79,978	\$ 72,230
22-2200 - 48000	Miscellaneous Income	\$ 5,390	\$ 35	\$ 20	\$ -	\$ 24	\$ -	\$ -
22-2200 - 48005	Proceeds from Sale	\$ 2,297	\$ -	\$ -	\$ 27,400	\$ 27,400	\$ -	\$ -
22-2200 - 48300	Insurance Claims & Refunds	\$ -	\$ -	\$ -	\$ 25,290	\$ 27,434	\$ -	\$ -
22-2200 - 48306	Ground Lease Revenue	\$ 16,685	\$ 16,685	\$ 16,684	\$ 23,013	\$ 14,342	\$ 26,013	\$ 26,013
22-2200 - 48320	Fire Tags	\$ 12,700	\$ 12,300	\$ 11,750	\$ 12,500	\$ 10,950	\$ 12,250	\$ 12,250
<b>TOTAL REVENUE</b>		<b>\$ 482,648</b>	<b>\$ 754,963</b>	<b>\$ 637,690</b>	<b>\$ 652,691</b>	<b>\$ 642,879</b>	<b>\$ 631,538</b>	<b>\$ 607,993</b>
22-2200 - 49990	Operating Transfers In - From Non-Departmental	\$ 282,686	\$ 214,200	\$ 231,336	\$ 254,470	\$ 169,647	\$ 262,104	\$ 262,104
22-2200 - 49990	Operating Transfers In - Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 150,000
22-2200 - 49991	Capital Transfers In - From Non-Departmental	\$ -	\$ -	\$ -	\$ 370,023	\$ 107,338	\$ -	\$ 229,977
22-2200 - 49991	Public Safety Transfers In - Capital Safety Tax 1%	\$ 1,254,663	\$ 1,076,944	\$ 1,147,056	\$ 1,169,000	\$ 758,269	\$ 974,158	\$ 974,158
22-2200 - 49991	Public Safety Transfers In - Taxes Other 25%	\$ -	\$ -	\$ 42,882	\$ 45,000	\$ 29,314	\$ 36,750	\$ 36,750
<b>TOTAL TRANSFERS IN</b>		<b>\$ 1,537,349</b>	<b>\$ 1,291,144</b>	<b>\$ 1,421,274</b>	<b>\$ 1,838,493</b>	<b>\$ 1,064,568</b>	<b>\$ 1,373,012</b>	<b>\$ 1,652,989</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>		<b>\$ 2,019,997</b>	<b>\$ 2,046,107</b>	<b>\$ 2,058,964</b>	<b>\$ 2,491,184</b>	<b>\$ 1,707,447</b>	<b>\$ 2,004,550</b>	<b>\$ 2,260,982</b>
Surplus/Deficit		\$ 958,456	\$ 943,052	\$ 764,459	\$ 371,105	\$ 573,138	\$ 11,489	\$ 65,836
Net Operating (Includes Capital)		\$ 21,476	\$ 393,673	\$ 633,731	\$ 333,082	\$ 588,135	\$ (800,707)	\$ (470,295)

**PERSONNEL CHANGES:**

Proposed 106/212 Schedule (\$1.00 Hr Incr)

Regular Hours = 2756

OT Hours Guaranteed 252 down to 148-172 Hrs



Cash & Investments @ 9/5/25 = \$2,832,738.  
 Budgeted Operating Surplus = \$65,836.

# Fire Fund Revenue Budget

Public Safety Tax  
 Transfer In =  
 \$1,240,885

55% of Total Revenue Source = \$994,039 (35% Public Safety Tax) + \$37,500 (25% Other Tax) + \$229,977 (General Fund for Capital) offset by 2% Admin Fee -\$20,631.

Real Estate &  
 Personal Property  
 Tax

22% of Total Revenue Source = \$497,500 or .1839 per \$100 of Assessed Valuation

Operating Transfers  
 In

18% of Total Revenue Source  
 = \$262,104

Interest Earnings  
 (Variable)

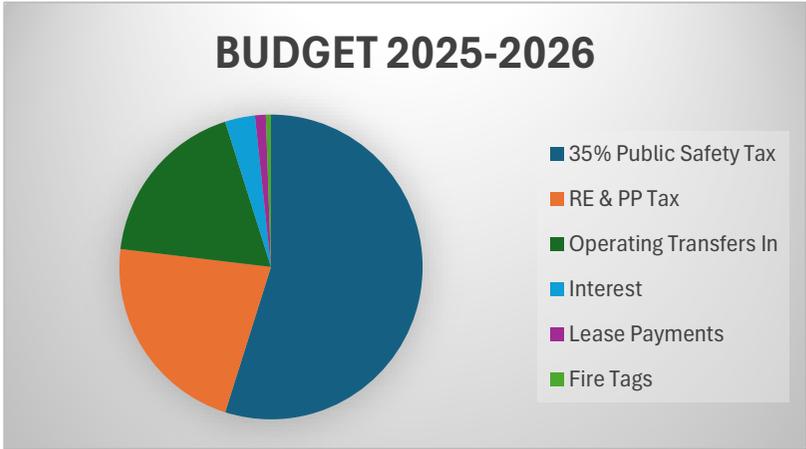
3% of Total Revenue Source  
 = \$72,230

Verticle Bridge Ground Lease

1% of Total Revenue Source =  
 \$26,013

Fire Tags

1% of Total Revenue Source  
 = \$12,250



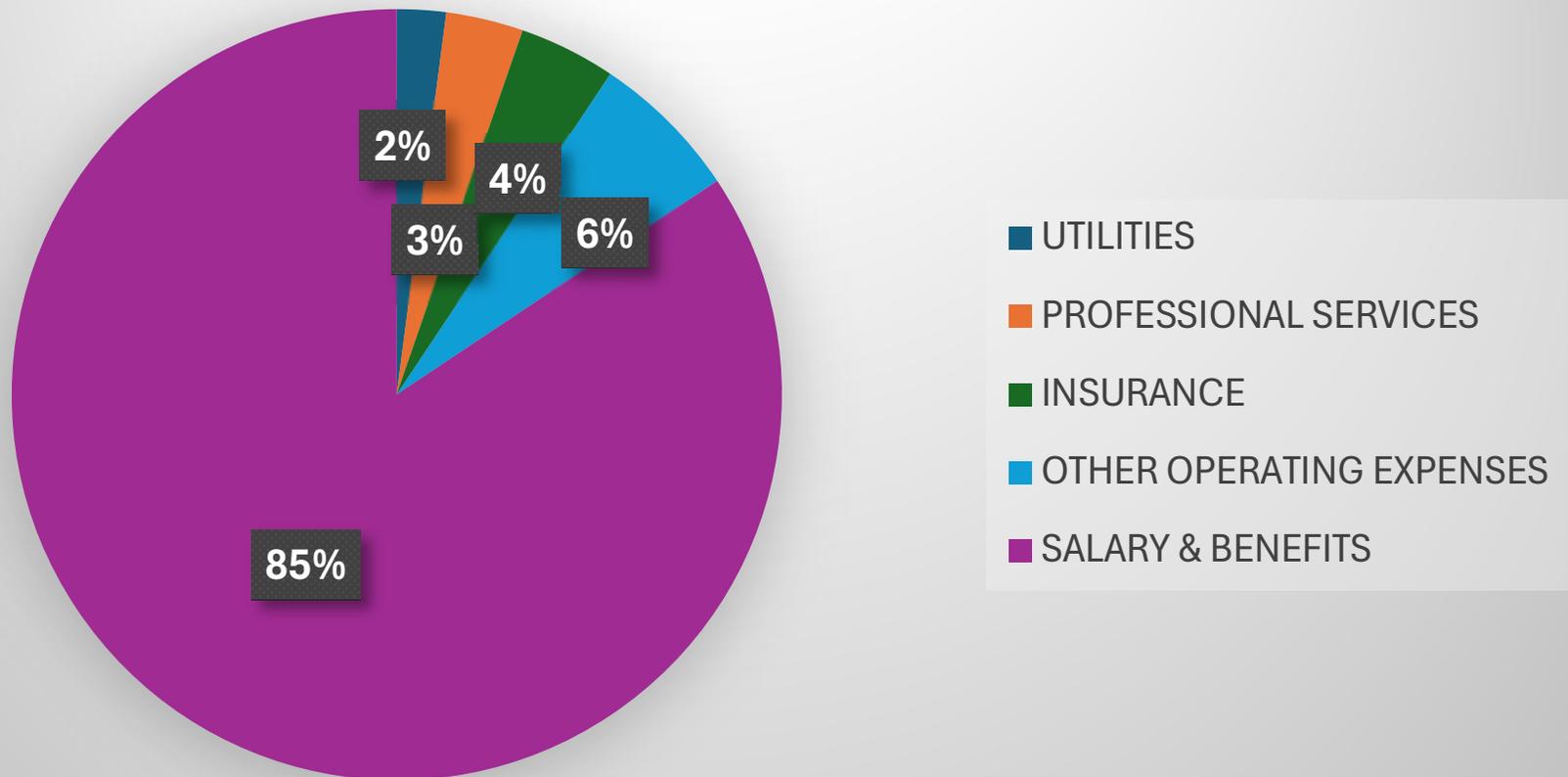
FIRE FUND		Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
		2021-2022	2022-2023	2023-2024	Budget 2024-2025	Actual 5/31/2025	Requested 2025-2026	Approved 2025-2026
<b>EXPENDITURES</b>								
22-2200 - 51000	Regular Salaries	\$ 529,689	\$ 507,370	\$ 598,582	\$ 787,552	\$ 457,893	\$ 990,934	\$ 990,934
22-2200 - 51100	Overtime	\$ 48,306	\$ 52,182	\$ 62,294	\$ 65,190	\$ 62,314	\$ 68,026	\$ 68,026
22-2200 - 51190	Other Personal Services	\$ 22,783	\$ 29,925	\$ 19,015	\$ 30,000	\$ 14,175	\$ 25,000	\$ 22,000
22-2200 - 51400	Legal Fees	\$ 2,855	\$ -	\$ 816	\$ 7,500	\$ 9,244	\$ 3,000	\$ 3,000
22-2200 - 51510	Exams & Physicals	\$ 1,469	\$ 702	\$ 937	\$ 10,590	\$ 1,082	\$ 10,590	\$ 10,590
22-2200 - 51600	Auditing Fees	\$ 1,200	\$ 1,200	\$ 1,230	\$ 2,153	\$ 2,100	\$ 2,100	\$ 2,100
22-2200 - 51800	Computer Service Fees	\$ 6,262	\$ 10,878	\$ 12,602	\$ 16,500	\$ 8,749	\$ 14,777	\$ 14,777
22-2200 - 52000	Health Insurance	\$ 91,370	\$ 111,717	\$ 137,874	\$ 201,427	\$ 122,179	\$ 254,121	\$ 254,121
22-2200 - 52100	Life Insurance	\$ 953	\$ 1,015	\$ 986	\$ 1,096	\$ 802	\$ 1,525	\$ 1,525
22-2200 - 52200	Retirement	\$ 107,150	\$ 95,383	\$ 109,156	\$ 140,512	\$ 91,753	\$ 178,845	\$ 178,845
22-2200 - 52210	401A Match	\$ 5,346	\$ 7,335	\$ 9,701	\$ 15,094	\$ 7,778	\$ 23,982	\$ 23,982
22-2200 - 52300	Social Security	\$ 44,800	\$ 43,848	\$ 50,834	\$ 55,913	\$ 39,838	\$ 81,010	\$ 81,010
22-2200 - 52600	Uniform Allowance	\$ 7,065	\$ 7,155	\$ 9,189	\$ 9,885	\$ 2,125	\$ 15,143	\$ 15,143
22-2200 - 53000	Water Service	\$ 1,688	\$ 1,755	\$ 1,387	\$ 1,850	\$ 873	\$ 1,450	\$ 1,450
22-2200 - 53100	Electricity	\$ 5,606	\$ 5,801	\$ 6,179	\$ 6,900	\$ 3,873	\$ 7,750	\$ 7,750
22-2200 - 53200	Natural Gas	\$ 2,551	\$ 2,859	\$ 2,843	\$ 3,000	\$ 2,121	\$ 3,050	\$ 3,050
22-2200 - 53300	Bldg./Grounds Maint.	\$ 7,007	\$ 7,700	\$ 14,119	\$ 9,000	\$ 4,137	\$ 10,000	\$ 10,000
22-2200 - 53500	Cleaning & Tissue Paper Supplies	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,079	\$ 5,000	\$ 5,000
22-2200 - 54000	Postage	\$ 41	\$ 17	\$ 221	\$ 250	\$ 25	\$ 250	\$ 250
22-2200 - 54200	Telephone	\$ 7,462	\$ 7,096	\$ 7,629	\$ 7,900	\$ 5,718	\$ 7,550	\$ 7,550
22-2200 - 54210	Cable TV	\$ 1,642	\$ 1,801	\$ 1,899	\$ 2,050	\$ 1,302	\$ 1,950	\$ 1,950
22-2200 - 54250	911 Expense	\$ 17,500	\$ 17,750	\$ 18,000	\$ 18,500	\$ 18,250	\$ 18,500	\$ 18,500
22-2200 - 54300	Office Supplies	\$ 769	\$ 1,206	\$ 2,518	\$ 3,500	\$ 1,007	\$ 2,500	\$ 2,500
22-2200 - 54400	Printing	\$ 158	\$ 92	\$ 125	\$ 300	\$ 53	\$ 300	\$ 300
22-2200 - 54550	Maintenance & Software Contracts	\$ 17,927	\$ 30,665	\$ 20,003	\$ 25,000	\$ 2,419	\$ 21,500	\$ 21,500
22-2200 - 55100	Gas, Oil & Antifreeze	\$ 15,128	\$ 15,573	\$ 17,332	\$ 19,500	\$ 10,315	\$ 19,000	\$ 19,000
22-2200 - 55350	LIGHT EQUIPMENT & MAINTENANCE	\$ 7,567	\$ 6,811	\$ 11,070	\$ 32,100	\$ 11,372	\$ 25,000	\$ 15,000
22-2200 - 55400	Heavy Equipment Maint.	\$ 24,266	\$ 29,714	\$ 37,403	\$ 45,000	\$ 17,150	\$ 45,000	\$ 30,000
22-2200 - 56400	Uniforms	\$ 9,730	\$ 8,918	\$ 2,639	\$ 14,800	\$ 204	\$ 12,100	\$ 12,100
22-2200 - 56450	Tools	\$ 3,750	\$ 5,616	\$ 3,404	\$ 8,000	\$ 245	\$ 5,000	\$ 5,140
22-2200 - 56460	Safety Supplies	\$ 2,916	\$ 2,792	\$ 2,036	\$ 5,000	\$ 600	\$ 5,000	\$ 5,000
22-2200 - 56500	Batteries & Radio Supply	\$ 663	\$ 798	\$ 72	\$ 5,000	\$ 255	\$ 2,500	\$ 2,500
22-2200 - 57000	Dues, Licenses & Permits	\$ 1,150	\$ 3,055	\$ 4,632	\$ 5,440	\$ 3,615	\$ 5,500	\$ 5,500
22-2200 - 57010	Travel, Training & Lodging	\$ 2,007	\$ 5,453	\$ 886	\$ 7,000	\$ 3,476	\$ 13,000	\$ 10,000
22-2200 - 57015	TUITION REIMBURSEMENT	\$ -	\$ 1,620	\$ 1,539	\$ 4,500	\$ 2,187	\$ 4,500	\$ 4,500
22-2200 - 57100	Advertising	\$ 324	\$ -	\$ 491	\$ 1,200	\$ -	\$ 750	\$ 750
22-2200 - 57200	Insurance, Claims & Bonds	\$ 47,468	\$ 57,795	\$ 64,397	\$ 102,410	\$ 69,224	\$ 74,750	\$ 79,718
22-2200 - 57320	Fire Prevention Expenses	\$ 2,147	\$ 6,515	\$ 6,389	\$ 7,000	\$ 468	\$ 9,200	\$ 9,200
22-2200 - 57360	Co. Fees to Collect Taxes	\$ 9,006	\$ 9,809	\$ 10,513	\$ 10,600	\$ 10,542	\$ 10,750	\$ 10,750

FIRE FUND CONTINUED...		Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
		2021-2022	2022-2023	2023-2024	Budget	Actual	Requested	Approved
EXPENDITURES					2024-2025	5/31/2025	2025-2026	2025-2026
22-2200 - 57995	Employee Appreciation Exp	\$ 1,333	\$ 3,051	\$ 398	\$ 4,000	\$ -	\$ 4,000	\$ 2,000
22-2200 - 57999	Other Misc. Special Exp.	\$ 2,487	\$ 83	\$ 283	\$ 1,500	\$ 554	\$ 1,500	\$ 1,500
22-2200 - 59001	Capital to Long-Term Debt	\$ 886,570	\$ 366,754	\$ 60,282	\$ -	\$ -	\$ -	\$ -
22-2200 - 59200	Building Improvements	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 489,000	\$ 444,000
22-2200 - 59401	Equipment Lease - Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
22-2200 - 59402	Equipment Lease - Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,000	\$ 99,000
22-2200 - 59410	Computer	\$ 1,323	\$ 1,278	\$ -	\$ 1,346	\$ -	\$ 18,600	\$ 20,012
22-2200 - 59600	Light Equipment	\$ 24,538	\$ 164,479	\$ 60,166	\$ 200,627	\$ 80,372	\$ -	\$ -
22-2200 - 59700	Heavy Equipment	\$ 10,549	\$ 2,298	\$ -	\$ -	\$ -	\$ -	\$ -
22-2200 - 59800	Grant Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22-2200 - 59999	Other Capital Outlay	\$ 14,000	\$ 14,570	\$ 53,162	\$ 50,479	\$ 41,283	\$ 97,804	\$ 102,304
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,998,521</b>	<b>\$ 1,652,434</b>	<b>\$ 1,425,233</b>	<b>\$ 2,150,664</b>	<b>\$ 1,114,749</b>	<b>\$ 2,790,807</b>	<b>\$ 2,723,827</b>
22-2200 - 60025	Transfer Out to Police - Capital Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000.00	\$ -
22-2200 - 60060	Transfer Out to General - Operating (3% Vehicle)	\$ -	\$ -	\$ -	\$ 6,844	\$ 4,563	\$ 6,658	\$ 6,658
22-2200 - 60060	Transfer Out to General - Capital (3% Vehicle)	\$ -	\$ -	\$ -	\$ 594	\$ -	\$ 792	\$ 792
<b>TOTAL TRANSFERS OUT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,438</b>	<b>\$ 4,563</b>	<b>\$ 14,450</b>	<b>\$ 7,450</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>		<b>\$ 1,998,521</b>	<b>\$ 1,652,434</b>	<b>\$ 1,425,233</b>	<b>\$ 2,158,102</b>	<b>\$ 1,119,312</b>	<b>\$ 2,805,257</b>	<b>\$ 2,731,277</b>
<b>FIRE BREAKDOWN:</b>								
	Payroll & Benefits	\$ 834,679	\$ 826,005	\$ 978,616	\$ 1,276,669	\$ 784,682	\$ 1,613,586	\$ 1,613,586
	Operating Expenditures	\$ 226,862	\$ 277,050	\$ 273,007	\$ 421,543	\$ 208,412	\$ 372,817	\$ 344,925
	Transfer out to General Operating	\$ -	\$ -	\$ -	\$ 6,844	\$ 4,563	\$ 6,658	\$ 6,658
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 1,061,541</b>	<b>\$ 1,103,055</b>	<b>\$ 1,251,623</b>	<b>\$ 1,705,056</b>	<b>\$ 997,657</b>	<b>\$ 1,993,061</b>	<b>\$ 1,965,169</b>
	Capital Expenses	\$ 936,980	\$ 549,379	\$ 173,610	\$ 452,452	\$ 121,655	\$ 605,404	\$ 566,316
	Equipment Lease Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,000	\$ 199,000
	Transfers out to General & Police Capital	\$ -	\$ -	\$ -	\$ 594	\$ -	\$ 7,792	\$ 792
<b>TOTAL CAPITAL &amp; TRANSFERS</b>		<b>\$ 936,980</b>	<b>\$ 549,379</b>	<b>\$ 173,610</b>	<b>\$ 453,046</b>	<b>\$ 121,655</b>	<b>\$ 812,196</b>	<b>\$ 766,108</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>		<b>\$ 1,998,521</b>	<b>\$ 1,652,434</b>	<b>\$ 1,425,233</b>	<b>\$ 2,158,102</b>	<b>\$ 1,119,312</b>	<b>\$ 2,805,257</b>	<b>\$ 2,731,277</b>

Operating Increase/Decrease over CY Budget  
(3) New Full-Time Firefighters W/Benefits

**15.26%**

# FIRE OPERATING BUDGET 2025-2026



CAPITAL IMPROVEMENT FUND		Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	AMENDED Budget 2024-2025	Estimated Actual 5/31/2025	Budget Requested 2025-2026	Budgeted Approved 2025-2026
<b>REVENUES</b>								
15-1500 - 42000	Sales Tax	\$ 868,595	\$ 923,104	\$ 971,974	\$ 920,581	\$ 640,777	\$ 948,198	\$ 948,198
15-1500 - 47000	Interest	\$ 33,111	\$ 127,530	\$ 161,956	\$ 122,099	\$ 89,426	\$ 89,673	\$ 102,169
<b>TOTAL REVENUE</b>		<b>\$ 901,706</b>	<b>\$ 1,050,634</b>	<b>\$ 1,133,930</b>	<b>\$ 1,042,680</b>	<b>\$ 730,204</b>	<b>\$ 1,037,871</b>	<b>\$ 1,050,367</b>
<b>Net Operating (Includes Capital)</b>		<b>\$ 401,706</b>	<b>\$ 667,634</b>	<b>\$ 433,344</b>	<b>\$ (117,320)</b>	<b>\$ (427,271)</b>	<b>\$ 1,037,871</b>	<b>\$ 1,050,367</b>

CAPITAL IMPROVEMENT FUND		Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	AMENDED Budget 2024-2025	Estimated Actual 5/31/2025	Budget Requested 2025-2026	Budgeted Approved 2025-2026
<b>TRANSFERS OUT</b>								
15-1500 -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
15-1500 - 60095	Transfer Out to Water	\$ 500,000	\$ 383,000	\$ 700,586	\$ 1,160,000	\$ 1,157,474	\$ -	\$ -
<b>TOTAL TRANSFERS OUT</b>		<b>\$ 500,000</b>	<b>\$ 383,000</b>	<b>\$ 700,586</b>	<b>\$ 1,160,000</b>	<b>\$ 1,157,474</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>		<b>\$ 500,000</b>	<b>\$ 383,000</b>	<b>\$ 700,586</b>	<b>\$ 1,160,000</b>	<b>\$ 1,157,474</b>	<b>\$ -</b>	<b>\$ -</b>

Operating Increase/Decrease over CY Budget  
No Transfers to Water this Fiscal Year

**-100.00%**



Cash & Investments @ 9/5/25 = \$3,118,454.  
Budgeted Surplus = \$1,050,367  
No capital transfers planned this fiscal year.

### Capital Imprv. Revenue Budget

1/4% Capital Improvement Tax

90% of Total Revenue Source = \$948,198

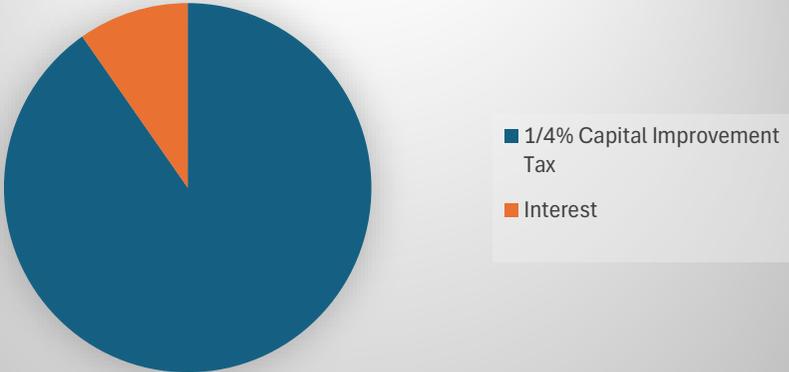
Transfers out for Capital Outlay

WATER FUND ONLY - NONE THIS YEAR

Interest Earned (Variable)

10% of Total Revenue Source = \$102,169

Budget 2025-2026



WATER FUND		Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
		2021-2022	2022-2023	2023-2024	Budget 2024-2025	Actual 5/31/2025	Requested 2025-2026	Approved 2025-2026
<b>REVENUES</b>								
50-3110 - 43006	Grant Receipts	\$ -	\$ -	\$ -	\$ 9,114	\$ -	\$ -	\$ -
50-3110 - 43006	Contributed Revenue	\$ 496,428	\$ 55,531	\$ 185,171	\$ 3,905	\$ -	\$ -	\$ -
50-3110 - 43015	JCWA Reimb.	\$ 2,125	\$ 2,303	\$ 2,343	\$ 2,647	\$ 1,765	\$ 2,726	\$ -
50-3110 - 44000	Special Assessments	\$ -	\$ 2,042	\$ -	\$ -	\$ -	\$ -	\$ -
50-3110 - 46400	Penalties	\$ 59,901	\$ 60,829	\$ 60,789	\$ 58,000	\$ 38,229	\$ 60,000	\$ 60,000
50-3110 - 46410	Reconnection Fees	\$ 28,450	\$ 28,950	\$ 28,801	\$ 28,000	\$ 20,375	\$ 28,000	\$ 28,000
50-3110 - 46411	Sewer Connection Fees	\$ -	\$ -	\$ 22,600	\$ -	\$ 28,475	\$ 20,000	\$ 20,000
50-3110 - 46415	Bad Check Fee	\$ 2,365	\$ 3,480	\$ 2,910	\$ 2,000	\$ 1,450	\$ 2,000	\$ 2,000
50-3110 - 47000	Special Sewer Interest	\$ 21,168	\$ 53,338	\$ 60,173	\$ 34,814	\$ 35,420	\$ 31,540	\$ -
50-3110 - 47100	Water Revenue Interest	\$ 121,652	\$ 454,603	\$ 559,161	\$ 406,232	\$ 331,863	\$ 247,810	\$ 225,659
50-3110 - 47127	2001C SRF Interest Acct.	\$ 6,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3110 - 47129	2002B SRF Interest	\$ 15,659	\$ 14,727	\$ -	\$ -	\$ -	\$ -	\$ -
50-3110 - 48000	Miscellaneous Income	\$ 3,715	\$ 16,683	\$ 12,026	\$ 5,000	\$ 3,976	\$ 3,000	\$ 3,000
50-3110 - 48005	Proceeds from Sale	\$ 67,440	\$ -	\$ 2,589,321	\$ 50,000	\$ 50,000	\$ -	\$ -
50-3110 - 48300	Insurance Claims & Refunds	\$ 21,503	\$ 15,000	\$ 44,535	\$ 6,908	\$ 6,908	\$ -	\$ -
50-3110 - 48305	Water Tower User Fees	\$ 9,201	\$ 9,201	\$ 9,201	\$ 13,563	\$ 9,031	\$ 13,596	\$ 13,596
50-3110 - 49210	Water Sales	\$ 3,763,456	\$ 3,991,299	\$ 4,015,594	\$ 4,154,025	\$ 2,562,780	\$ 4,117,093	\$ 4,282,296
50-3110 - 49215	Allowance for Uncollectible	\$ 2,089	\$ 600	\$ 2,131	\$ -	\$ 800	\$ -	\$ -
50-3110 - 49220	Sewer Sales	\$ 1,593,040	\$ 1,688,498	\$ 620,546	\$ -	\$ 303	\$ -	\$ -
50-3110 - 49400	Water Tap on Fees	\$ 128,973	\$ 68,704	\$ 81,156	\$ 35,000	\$ 52,571	\$ 60,000	\$ 65,000
50-3110 - 49410	Sewer Tap on Fees	\$ 300,060	\$ 158,500	\$ 364,500	\$ -	\$ 30,000	\$ -	\$ -
<b>SUBTOTAL</b>		<b>\$ 6,643,242</b>	<b>\$ 6,624,288</b>	<b>\$ 8,660,958</b>	<b>\$ 4,809,208</b>	<b>\$ 3,173,946</b>	<b>\$ 4,585,765</b>	<b>\$ 4,699,551</b>
Total Operating Revenue		\$ 6,028,026	\$ 6,516,225	\$ 5,824,864	\$ 4,732,281	\$ 3,110,811	\$ 4,580,765	\$ 4,694,551
Total Special Revenue		\$ 615,216	\$ 108,063	\$ 2,836,094	\$ 76,927	\$ 63,135	\$ 5,000	\$ 5,000
<b>TOTAL REVENUE</b>		<b>\$ 6,643,242</b>	<b>\$ 6,624,288</b>	<b>\$ 8,660,958</b>	<b>\$ 4,809,208</b>	<b>\$ 3,173,946</b>	<b>\$ 4,585,765</b>	<b>\$ 4,699,551</b>





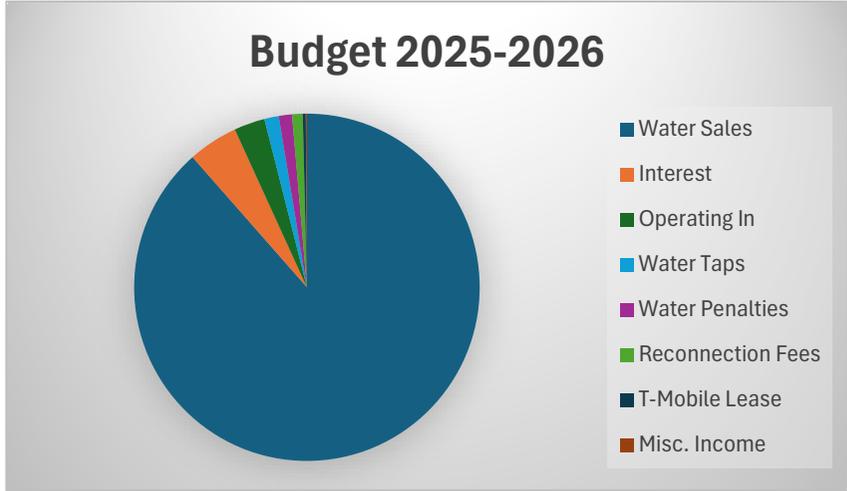
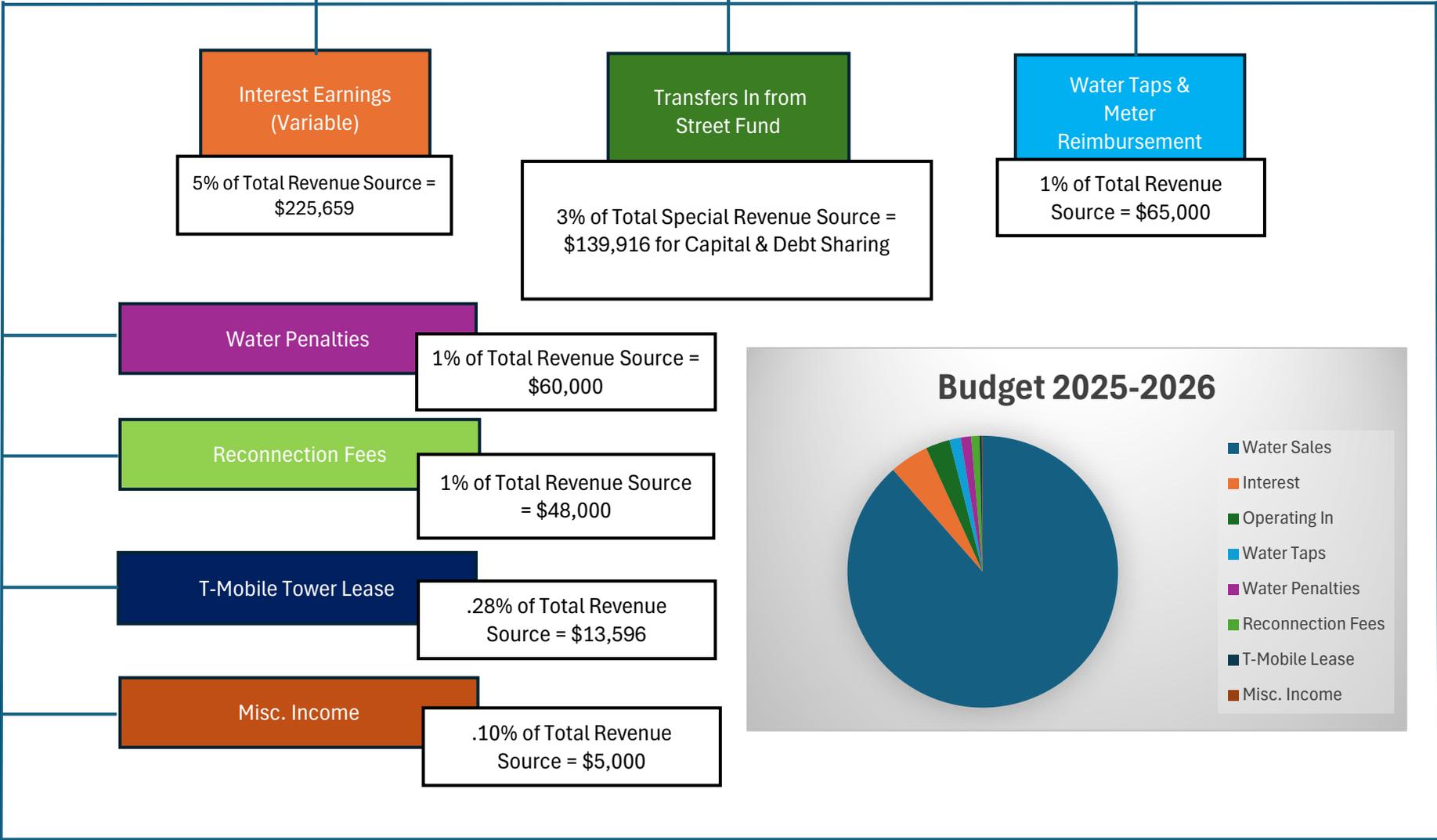
Cash & Investments @ 9/5/25 = \$9,291,522.09  
 (of which \$1, 057,628 is left over for Sewer Replacement Account + F-CC Sell have collected \$756,000 to date.  
 Budgeted Operating Surplus = \$235,752

## Water Fund Revenue Budget

### Water Sales

88%% of Total Revenue Source =  
**\$4,282,296 (3% Rate Increase)**

Excluded Transfers in from Capital Improvement since this only covers capital improvements



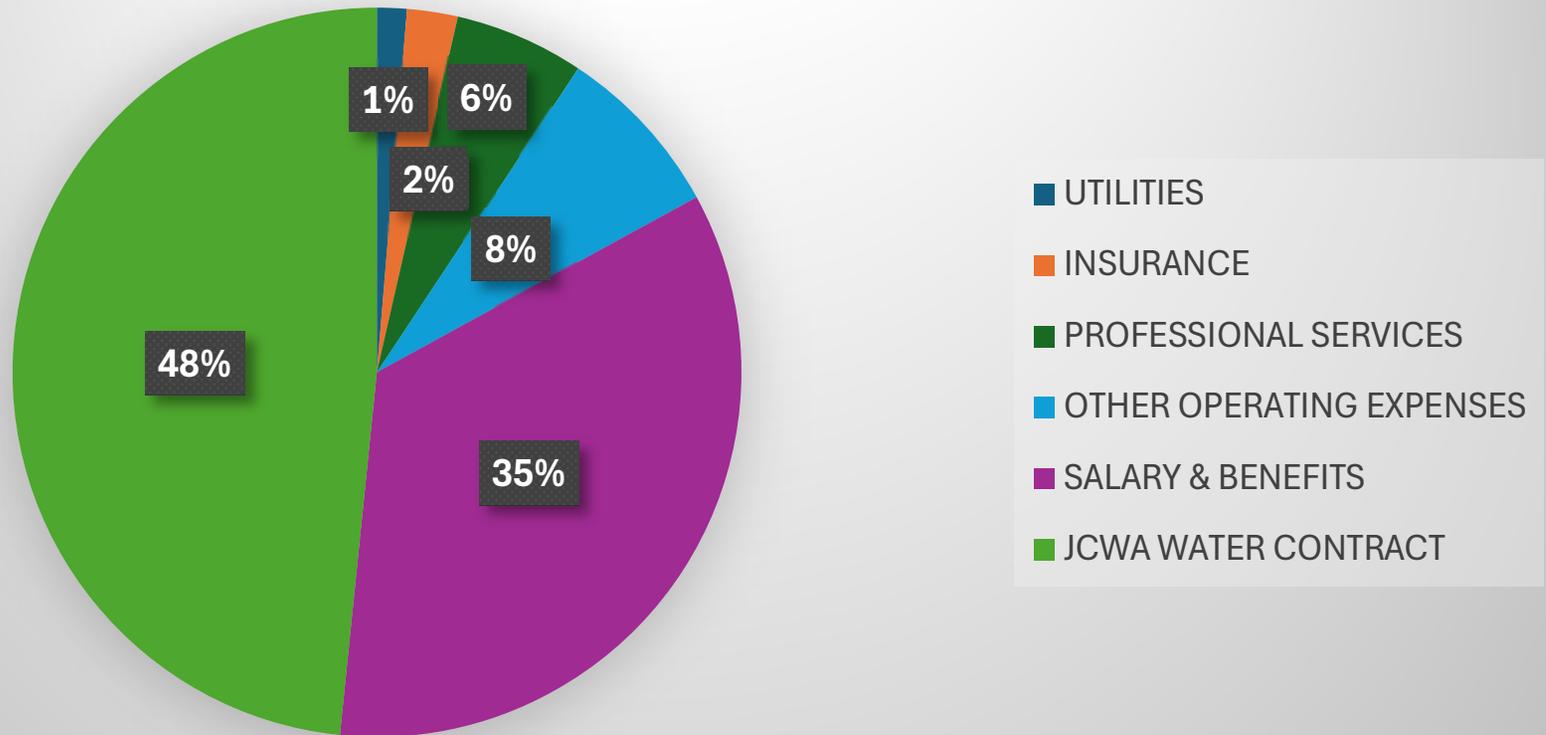
**DEPARTMENTAL SUMMARY**

<b>WATER FUND</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>AMENDED</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budgeted</b>
		<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Budget</b>	<b>Actual</b>	<b>Requested</b>	<b>Approved</b>
<b>EXPENDITURES</b>					<b>2024-2025</b>	<b>5/31/2025</b>	<b>2025-2026</b>	<b>2025-2026</b>
50-3110	Administration	\$ 270,648	\$ 448,618	\$ 537,210	\$ 1,045,606	\$ 606,412	\$ 572,441	\$ 569,004
50-3120	Production	\$ 2,074,113	\$ 2,069,866	\$ 2,040,598	\$ 2,235,177	\$ 1,452,010	\$ 2,178,592	\$ 2,179,332
50-3150	Distribution	\$ 955,713	\$ 1,254,205	\$ 1,684,303	\$ 4,985,096	\$ 3,516,260	\$ 2,447,727	\$ 2,464,455
50-3400	Collection & Treatment	\$ 1,103,874	\$ 1,304,523	\$ 3,180,269	\$ -	\$ -	\$ -	\$ -
50-3800	Debt Service Fund	\$ 659,846	\$ 651,540	\$ 7,057,470	\$ 83,216	\$ 83,216	\$ 83,061	\$ 83,061
<b>SUBTOTAL</b>		<b>\$ 5,064,194</b>	<b>\$ 5,728,752</b>	<b>\$ 14,499,850</b>	<b>\$ 8,349,095</b>	<b>\$ 5,657,898</b>	<b>\$ 5,281,821</b>	<b>\$ 5,295,852</b>
Transfers Out		\$ -	\$ 15,444	\$ 94,446	\$ 74,465	\$ 47,880	\$ 255,719	\$ 2,324,872
<b>TOTAL WATER &amp; SEWER FUND</b>		<b>\$ 5,064,194</b>	<b>\$ 5,744,196</b>	<b>\$ 14,594,296</b>	<b>\$ 8,423,560</b>	<b>\$ 5,705,779</b>	<b>\$ 5,537,540</b>	<b>\$ 7,620,724</b>
<b>WATER &amp; BREAKDOWN</b>								
Payroll & Benefits		\$ 1,141,155	\$ 1,137,132	\$ 1,215,782	\$ 1,584,622	\$ 941,957	\$ 1,489,120	\$ 1,489,120
Operating Expenses		\$ 2,973,729	\$ 3,072,277	\$ 3,189,780	\$ 3,050,743	\$ 2,010,354	\$ 3,010,640	\$ 2,826,327
Transfer out to General Operating		\$ -	\$ -	\$ -	\$ 59,318	\$ 39,545	\$ 143,352	\$ 143,352
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 4,114,884</b>	<b>\$ 4,209,409</b>	<b>\$ 4,405,562</b>	<b>\$ 4,694,683</b>	<b>\$ 2,991,856</b>	<b>\$ 4,643,112</b>	<b>\$ 4,458,799</b>
Capital Expenses		\$ 289,464	\$ 867,803	\$ 3,036,818	\$ 3,630,514	\$ 2,622,372	\$ 699,000	\$ 897,344
Debt Service		\$ 659,846	\$ 651,540	\$ 7,057,470	\$ 83,216	\$ 83,216	\$ 83,061	\$ 83,061
Transfer out to General Capital		\$ -	\$ 12,100	\$ 62,120	\$ 5,147	\$ -	\$ 6,867	\$ 6,867
Transfer out to Capital Reserve (F-CC Sale)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,069,153
Transfer out to City T-Tax Capital		\$ -	\$ 3,344	\$ 32,326	\$ 10,000	\$ 8,335	\$ 105,500	\$ 105,500
<b>TOTAL CAPITAL &amp; TRANSFERS OUT</b>		<b>\$ 949,310</b>	<b>\$ 1,534,787</b>	<b>\$ 10,188,734</b>	<b>\$ 3,728,877</b>	<b>\$ 2,713,923</b>	<b>\$ 894,428</b>	<b>\$ 3,161,925</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>		<b>\$ 5,064,194</b>	<b>\$ 5,744,196</b>	<b>\$ 14,594,296</b>	<b>\$ 8,423,560</b>	<b>\$ 5,705,779</b>	<b>\$ 5,537,540</b>	<b>\$ 7,620,724</b>

Operating Increase/Decrease over CY Budget

**-5.02%**

# WATER OPERATING BUDGET 2025-2026



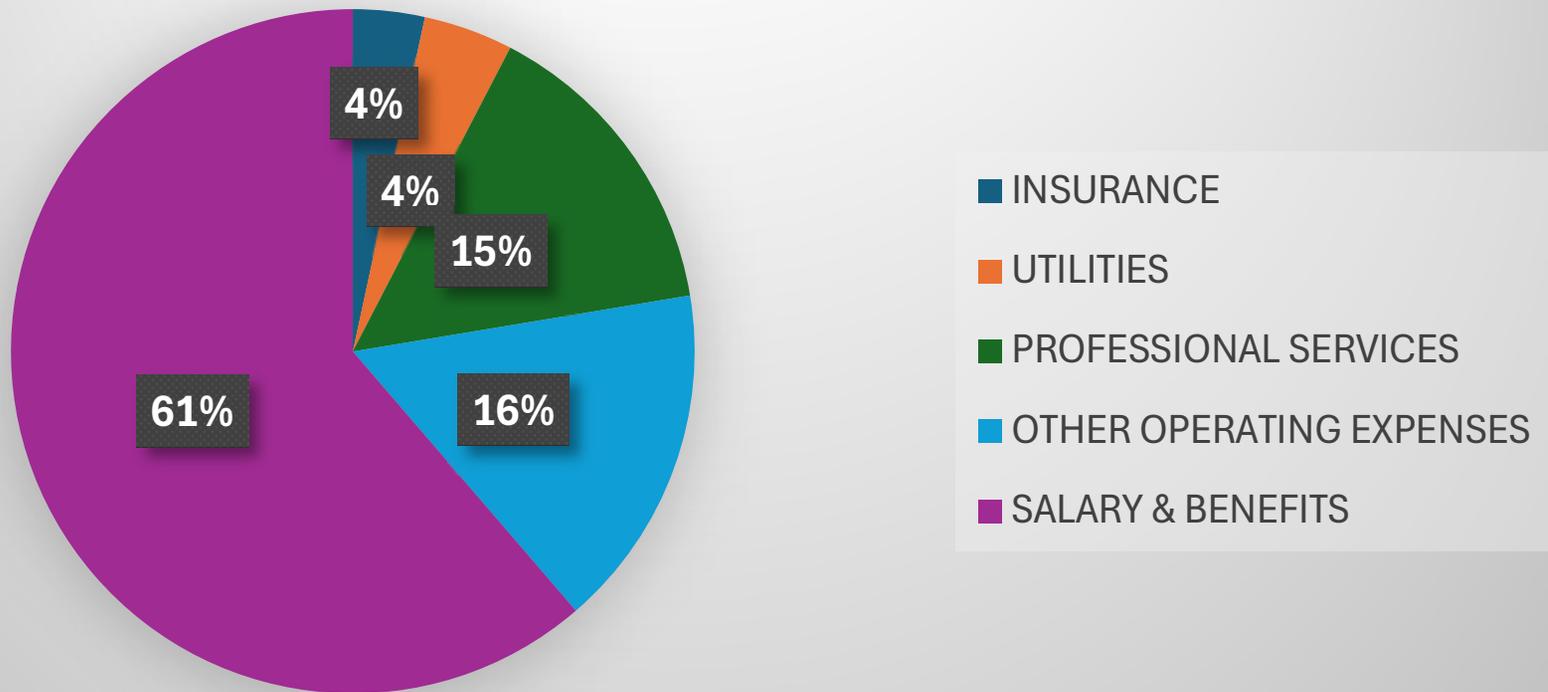
ADMINISTRATION WATER FUND		Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
		2021-2022	2022-2023	2023-2024	Budget 2024-2025	Actual 5/31/2025	Requested 2025-2026	Approved 2025-2026
<b>EXPENDITURES</b>								
50-3110 - 51000	Regular Salaries	\$ 180,911	\$ 182,008	\$ 209,789	\$ 254,693	\$ 159,607	\$ 209,281	\$ 209,281
50-3110 - 51100	Overtime	\$ 3,028	\$ 8,578	\$ 15,395	\$ 9,000	\$ 9,186	\$ 9,000	\$ 9,000
50-3110 - 51190	Other Personal Services	\$ 8,076	\$ 8,076	\$ 8,076	\$ 8,076	\$ 5,384	\$ 8,480	\$ 8,480
50-3110 - 51400	Legal Fees	\$ 492	\$ 8,549	\$ 29,055	\$ 25,000	\$ 1,768	\$ 10,000	\$ 10,000
50-3110 - 51450	Bank & Credit Card Fees	\$ 679	\$ 832	\$ 1,229	\$ 6,913	\$ 4,806	\$ 10,500	\$ 10,500
50-3110 - 51510	Exams & Physicals	\$ 49	\$ 165	\$ 305	\$ 500	\$ 114	\$ 350	\$ 350
50-3110 - 51600	Auditing	\$ 4,200	\$ 4,200	\$ 4,305	\$ 4,177	\$ 4,075	\$ 4,075	\$ 4,075
50-3110 - 51800	Computer Services	\$ 6,323	\$ 11,479	\$ 14,455	\$ 15,500	\$ 11,323	\$ 14,625	\$ 14,625
50-3110 - 52000	Health Insurance	\$ 37,535	\$ 43,525	\$ 44,114	\$ 79,262	\$ 39,635	\$ 62,933	\$ 62,933
50-3110 - 52100	Life Insurance	\$ 365	\$ 411	\$ 349	\$ 427	\$ 277	\$ 386	\$ 386
50-3110 - 52200	Retirement	\$ 28,278	\$ 29,354	\$ 36,996	\$ 47,465	\$ 29,079	\$ 40,819	\$ 40,819
50-3110 - 52210	401A Match	\$ 4,406	\$ 4,634	\$ 5,297	\$ 7,551	\$ 4,705	\$ 6,163	\$ 6,163
50-3110 - 52300	Social Security	\$ 13,834	\$ 14,289	\$ 16,890	\$ 20,173	\$ 12,722	\$ 16,699	\$ 16,699
50-3110 - 52400	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3110 - 52512	Net Pension Obligations	\$ (119,015)	\$ (54,054)	\$ 2,407	\$ -	\$ -	\$ -	\$ -
50-3110 - 53000	Water Service	\$ 2,140	\$ 2,015	\$ 1,983	\$ 2,100	\$ 1,152	\$ 2,100	\$ 2,100
50-3110 - 53100	Electricity	\$ 7,406	\$ 7,249	\$ 5,846	\$ 8,000	\$ 3,654	\$ 8,000	\$ 8,000
50-3110 - 53200	Gas or Heat	\$ 3,249	\$ 3,355	\$ 3,145	\$ 4,000	\$ 1,543	\$ 4,000	\$ 4,000
50-3110 - 53300	Bldg./Grounds Maintenance	\$ 1,355	\$ 3,066	\$ 2,733	\$ 4,500	\$ 1,327	\$ 3,500	\$ 3,500
50-3110 - 53500	Cleaning & Tissue Paper Supplies	\$ 580	\$ 280	\$ 260	\$ 1,000	\$ 596	\$ 1,250	\$ 1,250
50-3110 - 54000	Postage	\$ 26,124	\$ 31,581	\$ 34,806	\$ 35,500	\$ 27,652	\$ 37,000	\$ 37,000
50-3110 - 54200	Telephone	\$ 6,027	\$ 5,803	\$ 11,260	\$ 15,000	\$ 7,143	\$ 9,950	\$ 9,950
50-3110 - 54300	Office Supplies	\$ 1,847	\$ 2,063	\$ 5,167	\$ 3,500	\$ 2,656	\$ 4,000	\$ 4,000
50-3110 - 54400	Printing	\$ 4,650	\$ 6,061	\$ 7,866	\$ 6,500	\$ 927	\$ 6,500	\$ 6,500
50-3110 - 54550	Maintenance & Software Contracts	\$ 14,978	\$ 16,560	\$ 6,740	\$ 38,103	\$ 31,162	\$ 33,650	\$ 33,650
50-3110 - 55100	Gas, Oil & Antifreeze	\$ 2,763	\$ 2,319	\$ 3,958	\$ 3,000	\$ 2,256	\$ 4,000	\$ 4,000
50-3110 - 55350	Light Equipment Maint.	\$ 435	\$ 178	\$ 33	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
50-3110 - 56400	Uniform Expense	\$ 308	\$ 394	\$ 790	\$ 1,284	\$ 403	\$ 955	\$ 955
50-3110 - 56450	Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320
50-3110 - 56460	Safety Supplies	\$ 49	\$ -	\$ 55	\$ 300	\$ 68	\$ 300	\$ 300
50-3110 - 57000	Dues Subscriptions	\$ 3,235	\$ 2,641	\$ 2,749	\$ 4,000	\$ 2,155	\$ 4,500	\$ 4,500
50-3110 - 57010	Travel, Training & Lodging	\$ 15,414	\$ 7,166	\$ 16,165	\$ 17,000	\$ 13,390	\$ 22,000	\$ 22,000
50-3110 - 57015	Tuition Reimbursement	\$ -	\$ -	\$ -	\$ 2,475	\$ 263	\$ 2,475	\$ 1,350
50-3110 - 57100	Advertising	\$ 174	\$ 1,272	\$ 3,191	\$ 1,500	\$ 840	\$ 2,000	\$ 2,000
50-3110 - 57200	Insurance Claims & Bonds	\$ 13,479	\$ 17,230	\$ 21,760	\$ 28,579	\$ 15,788	\$ 23,950	\$ 19,200
50-3110 - 57309	Write-off of bad debt	\$ (4,909)	\$ 3,237	\$ (668)	\$ -	\$ (3,404)	\$ -	\$ -
50-3110 - 57360	County Fees to Collect Taxes	\$ 94	\$ 94	\$ 12	\$ -	\$ -	\$ -	\$ -

<b>ADMINISTRATION WATER FUND CONTINUED...</b>		<b>Actual 2021-2022</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>AMENDED Budget 2024-2025</b>	<b>Estimated Actual 5/31/2025</b>	<b>Budget Requested 2025-2026</b>	<b>Budgeted Approved 2025-2026</b>
<b>EXPENDITURE</b>								
50-3110 - 57500	Water Testing	\$ 1,741	\$ 2,116	\$ 1,188	\$ 2,500	\$ -	\$ 2,500	\$ 2,500
50-3110 - 57995	Employee Appreciation Expense	\$ -	\$ -	\$ -	\$ 5,000	\$ 1,938	\$ 2,500	\$ 2,500
50-3110 - 57999	Other Misc. Special Expenses	\$ 348	\$ 2,411	\$ 10,681	\$ 5,000	\$ 656	\$ 3,000	\$ 3,000
50-3110 - 59200	Building Improvements	\$ -	\$ 62,957	\$ 1,932	\$ 363,890	\$ 209,951	\$ -	\$ -
50-3110 - 59210	Office Furniture	\$ -	\$ 1,235	\$ 275	\$ -	\$ -	\$ -	\$ -
50-3110 - 59400	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3110 - 59410	Computer	\$ -	\$ 4,719	\$ 6,584	\$ 4,024	\$ -	\$ -	\$ 2,118
50-3110 - 59600	Light Equipment	\$ -	\$ -	\$ 37	\$ -	\$ -	\$ -	\$ -
50-3110 - 59800	Grant Expenses	\$ -	\$ -	\$ -	\$ 9,114	\$ 1,614	\$ -	\$ -
50-3110 - 59999	Other Capital Outlay	\$ -	\$ 570	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 270,648</b>	<b>\$ 448,618</b>	<b>\$ 537,210</b>	<b>\$ 1,045,606</b>	<b>\$ 606,412</b>	<b>\$ 572,441</b>	<b>\$ 569,004</b>
50-3110 - 60060	Transfer out to General - Operating (26% Vehicle)	\$ -	\$ -	\$ -	\$ 59,318	\$ 39,545	\$ 57,706	\$ 57,706
50-3110 - 60060	Transfer out to General - Capital (26% Vehicle)	\$ -	\$ 12,100	\$ 62,120	\$ 5,147	\$ -	\$ 6,867	\$ 6,867
50-3110 - 60060	Transfer out to General - 2% Admin Fee - Water Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,646	\$ 85,646
50-3110 - 60094	Transfer out to City T-Tax (Capital)	\$ -	\$ 3,344	\$ 32,326	\$ 10,000	\$ 8,335	\$ 105,500	\$ 105,500
50-3110 - 60096	Transfer out to Capital Reserve (F-CC Sell)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,069,153
<b>TOTAL TRANSFERS OUT</b>		<b>\$ -</b>	<b>\$ 15,444</b>	<b>\$ 94,446</b>	<b>\$ 74,465</b>	<b>\$ 47,880</b>	<b>\$ 255,719</b>	<b>\$ 2,324,872</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>		<b>\$ 270,648</b>	<b>\$ 464,062</b>	<b>\$ 631,656</b>	<b>\$ 1,120,071</b>	<b>\$ 654,293</b>	<b>\$ 828,160</b>	<b>\$ 2,893,876</b>
<b>WATER ADMINISTRATION BREAKDOWN:</b>								
	Payroll & Benefits	\$ 268,665	\$ 283,193	\$ 329,620	\$ 419,855	\$ 255,615	\$ 346,236	\$ 346,236
	Operating Expenses	\$ 1,983	\$ 95,944	\$ 198,762	\$ 248,723	\$ 139,233	\$ 226,205	\$ 220,650
	Transfer out to General Operating	\$ -	\$ -	\$ -	\$ 59,318	\$ 39,545	\$ 143,352	\$ 143,352
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 270,648</b>	<b>\$ 379,137</b>	<b>\$ 528,382</b>	<b>\$ 727,896</b>	<b>\$ 434,393</b>	<b>\$ 715,793</b>	<b>\$ 710,238</b>
	Capital Expenses	\$ -	\$ 69,481	\$ 8,828	\$ 377,028	\$ 211,565	\$ -	\$ 2,118
	Transfer out to General Capital	\$ -	\$ 12,100	\$ 62,120	\$ 5,147	\$ -	\$ 6,867	\$ 6,867
	Transfer out to Capital Reserve (F-CC Sell)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,069,153
	Transfer out to City T-Tax Capital	\$ -	\$ 3,344	\$ 32,326	\$ 10,000	\$ 8,335	\$ 105,500	\$ 105,500
<b>TOTAL CAPITAL &amp; TRANSFERS OUT</b>		<b>\$ -</b>	<b>\$ 84,925</b>	<b>\$ 103,274</b>	<b>\$ 392,175</b>	<b>\$ 219,900</b>	<b>\$ 112,367</b>	<b>\$ 2,183,638</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>		<b>\$ 270,648</b>	<b>\$ 464,062</b>	<b>\$ 631,656</b>	<b>\$ 1,120,071</b>	<b>\$ 654,293</b>	<b>\$ 828,160</b>	<b>\$ 2,893,876</b>

Operating Increase/Decrease over CY Budget

**-2.43%**

# WATER ADMIN OPERATING BUDGET 2025-2026



<b>PRODUCTION WATER FUND CONTINUED...</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>AMENDED</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budgeted</b>
		<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Budget</b>	<b>Actual</b>	<b>Requested</b>	<b>Approved</b>
<b>EXPENDITURES</b>					<b>2024-2025</b>	<b>5/31/2025</b>	<b>2025-2026</b>	<b>2025-2026</b>

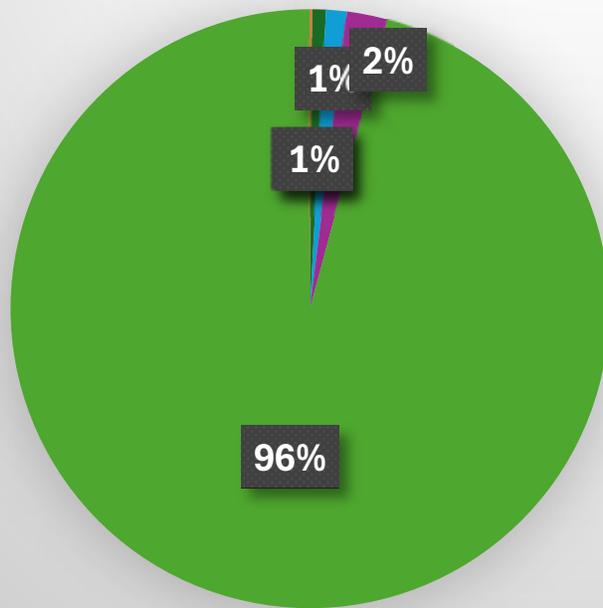
50-3120 - 51000	Regular Salaries	\$ 17,511	\$ 18,808	\$ 19,465	\$ 20,927	\$ 13,235	\$ 28,322	\$ 28,322
50-3120 - 51100	Overtime	\$ 5,305	\$ 6,073	\$ 986	\$ 5,000	\$ 776	\$ 4,500	\$ 4,500
50-3120 - 51500	Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3120 - 51510	Exams & Physicals	\$ 22	\$ 148	\$ 75	\$ 100	\$ 26	\$ 150	\$ 150
50-3120 - 52000	Health Insurance	\$ 3,075	\$ 3,903	\$ 3,337	\$ 4,501	\$ 2,786	\$ 5,736	\$ 5,736
50-3120 - 52100	Life Insurance	\$ 38	\$ 42	\$ 31	\$ 35	\$ 23	\$ 43	\$ 43
50-3120 - 52200	Retirement	\$ 3,544	\$ 4,056	\$ 3,492	\$ 4,667	\$ 2,613	\$ 6,138	\$ 6,138
50-3120 - 52210	401A Match	\$ 472	\$ 520	\$ 556	\$ 620	\$ 405	\$ 837	\$ 837
50-3120 - 52300	Social Security	\$ 764	\$ 1,417	\$ 1,559	\$ 1,983	\$ 1,067	\$ 2,511	\$ 2,511
50-3120 - 53100	Electricity - Wells	\$ 51,082	\$ 88,210	\$ 13,992	\$ 15,000	\$ 7,649	\$ 15,700	\$ 15,700
50-3120 - 53310	Well Building Maintenance	\$ 2,820	\$ 687	\$ 5,716	\$ 3,000	\$ 587	\$ 3,750	\$ 3,750
50-3120 - 54200	Telephone	\$ -	\$ -	\$ 9	\$ -	\$ 42	\$ 275	\$ 275
50-3120 - 55100	Gas, Oil & Antifreeze	\$ 2,763	\$ 2,717	\$ 4,465	\$ 4,500	\$ 2,195	\$ 4,500	\$ 4,500
50-3120 - 55350	Light Equipment Maint.	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400
50-3120 - 56400	Uniform Expense	\$ 42	\$ 103	\$ 146	\$ 150	\$ 41	\$ 200	\$ 200
50-3120 - 56460	Safety Supplies	\$ -	\$ 180	\$ 111	\$ 300	\$ 22	\$ 200	\$ 200
50-3120 - 56550	Chemicals	\$ 2,167	\$ 3,072	\$ -	\$ 3,000	\$ -	\$ 2,000	\$ 2,000
50-3120 - 57200	Insurance/Bonds	\$ 1,486	\$ 1,740	\$ 1,956	\$ 9,425	\$ 8,533	\$ 2,250	\$ 2,750
50-3120 - 57330	Grass & Weed Cutting	\$ 8,668	\$ 8,150	\$ 11,448	\$ 9,900	\$ 2,551	\$ 9,280	\$ 9,520
50-3120 - 57905	Well Maintenance & Repair	\$ 6,996	\$ 3,654	\$ 514	\$ 4,500	\$ 262	\$ 4,000	\$ 4,000
50-3120 - 58000	JCWA Purchased Water	\$ 1,967,350	\$ 1,926,386	\$ 1,972,740	\$ 2,026,371	\$ 1,349,865	\$ 2,087,800	\$ 2,087,800
50-3120 - 59999	Other Capital Outlay	\$ -	\$ -	\$ -	\$ 121,198	\$ 59,333	\$ -	\$ -

<b>TOTALS:</b>	<b>\$ 2,074,113</b>	<b>\$ 2,069,866</b>	<b>\$ 2,040,598</b>	<b>\$ 2,235,177</b>	<b>\$ 1,452,010</b>	<b>\$ 2,178,592</b>	<b>\$ 2,179,332</b>
----------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

<b>PRODUCTION BREAKDOWN</b>							
Payroll & Benefits	\$ 29,987	\$ 33,505	\$ 28,013	\$ 35,900	\$ 19,878	\$ 45,776	\$ 45,776
Operating Expenditures	\$ 2,044,126	\$ 2,036,361	\$ 2,012,585	\$ 2,078,079	\$ 1,372,799	\$ 2,132,816	\$ 2,133,556
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 2,074,113</b>	<b>\$ 2,069,866</b>	<b>\$ 2,040,598</b>	<b>\$ 2,113,979</b>	<b>\$ 1,392,677</b>	<b>\$ 2,178,592</b>	<b>\$ 2,179,332</b>
Capital Expenses	\$ -	\$ -	\$ -	\$ 121,198	\$ 59,333	\$ -	\$ -
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 121,198</b>	<b>\$ 59,333</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; CAPITAL</b>	<b>\$ 2,074,113</b>	<b>\$ 2,069,866</b>	<b>\$ 2,040,598</b>	<b>\$ 2,235,177</b>	<b>\$ 1,452,010</b>	<b>\$ 2,178,592</b>	<b>\$ 2,179,332</b>

Operating Increase/Decrease over CY Budget **3.09%**  
Wholesale Water 3% Increase

# WATER PRODUCTION OPERATING BUDGET 2025-2026



- PROFESSIONAL SERVICES
- INSURANCE
- UTILITIES
- OTHER OPERATING EXPENSES
- SALARY & BENEFITS
- JCWA WATER CONTRACT

<b>DISTRIBUTION WATER FUND CONTINUED...</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>AMENDED</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budgeted</b>
<b>EXPENDITURES</b>		<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Budget</b>	<b>Actual</b>	<b>Requested</b>	<b>Approved</b>
					<b>2024-2025</b>	<b>5/31/2025</b>	<b>2025-2026</b>	<b>2025-2026</b>
50-3150 - 51000	Regular Salaries	\$ 413,573	\$ 392,463	\$ 598,466	\$ 675,405	\$ 413,778	\$ 658,629	\$ 658,629
50-3150 - 51055	Contra Acct. for Salaries	\$ (10,697)	\$ (28,693)	\$ (145,499)	\$ -	\$ -	\$ -	\$ -
50-3150 - 51100	Overtime	\$ 20,497	\$ 20,575	\$ 48,676	\$ 45,000	\$ 14,428	\$ 30,000	\$ 30,000
50-3150 - 51440	Mo. One Call Fee's	\$ 3,201	\$ 2,548	\$ 8,261	\$ 9,500	\$ 1,945	\$ 5,000	\$ 5,000
50-3150 - 51450	Bank & Credit Card Fees	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3150 - 51510	Exams & Physicals	\$ 1,626	\$ 1,356	\$ 1,911	\$ 2,000	\$ 689	\$ 2,000	\$ 2,000
50-3150 - 52000	Health Insurance	\$ 107,142	\$ 123,304	\$ 140,351	\$ 201,078	\$ 113,675	\$ 201,684	\$ 201,684
50-3150 - 52100	Life Insurance	\$ 981	\$ 990	\$ 1,107	\$ 1,247	\$ 855	\$ 1,262	\$ 1,262
50-3150 - 52200	Retirement	\$ 58,854	\$ 63,015	\$ 106,840	\$ 129,673	\$ 78,868	\$ 128,774	\$ 128,774
50-3150 - 52201	Contra Acct. for Lagers	\$ (1,765)	\$ (5,021)	\$ (25,561)	\$ -	\$ -	\$ -	\$ -
50-3150 - 52210	401A Match	\$ 4,986	\$ 4,453	\$ 8,098	\$ 15,830	\$ 7,874	\$ 18,754	\$ 18,754
50-3150 - 52300	Social Security	\$ 32,805	\$ 30,942	\$ 49,910	\$ 55,111	\$ 32,485	\$ 52,680	\$ 52,680
50-3150 - 52301	Contra Acct. for FICA	\$ (818)	\$ (2,195)	\$ (11,131)	\$ -	\$ -	\$ -	\$ -
50-3150 - 53100	Electricity	\$ 10,539	\$ 10,735	\$ 11,489	\$ 11,500	\$ 8,415	\$ 12,900	\$ 12,900
50-3150 - 53300	Bldg./Grounds Maintenance	\$ 2,398	\$ 3,519	\$ 4,954	\$ 8,500	\$ 3,846	\$ 5,500	\$ 5,500
50-3150 - 53340	Tank Maintenance	\$ 646	\$ 1,820	\$ -	\$ 3,500	\$ -	\$ -	\$ -
50-3150 - 53345	Booster Maintenance	\$ 2,997	\$ 1,226	\$ 5,934	\$ 3,000	\$ 595	\$ 3,750	\$ 3,750
50-3150 - 54200	Telephone	\$ 125	\$ 284	\$ 2,429	\$ 2,500	\$ 2,185	\$ 3,900	\$ 3,900
50-3150 - 54550	Maintenance & Software Contracts	\$ -	\$ -	\$ 5,161	\$ 353,655	\$ 328,999	\$ 325,922	\$ 162,196
50-3150 - 55100	Gas, Oil & Antifreeze	\$ 20,638	\$ 16,334	\$ 34,079	\$ 30,000	\$ 17,424	\$ 31,500	\$ 31,500
50-3150 - 55340	Vehicle In- House Maintenance	\$ -	\$ -	\$ 533	\$ -	\$ -	\$ -	\$ -
50-3150 - 55350	Light Equipment Maint.	\$ 7,025	\$ 7,414	\$ 11,578	\$ 14,000	\$ 6,120	\$ 12,000	\$ 12,000
50-3150 - 55400	Heavy Equipment Maint.	\$ 19,899	\$ 15,688	\$ 24,041	\$ 28,000	\$ 7,195	\$ 25,000	\$ 25,000
50-3150 - 55500	Equipment Rental	\$ -	\$ 247	\$ 2,200	\$ 2,500	\$ -	\$ 2,500	\$ 2,500
50-3150 - 56250	Meter New & Replacement	\$ 189,190	\$ 46,805	\$ 102,908	\$ 50,000	\$ 15,362	\$ 30,000	\$ 25,000
50-3150 - 56400	Uniform Expense	\$ 2,939	\$ 3,042	\$ 5,101	\$ 5,523	\$ 4,501	\$ 5,325	\$ 5,325
50-3150 - 56450	Tools	\$ 5,143	\$ 7,121	\$ 7,278	\$ 10,000	\$ 5,107	\$ 7,500	\$ 7,500
50-3150 - 56460	Safety Supplies	\$ 3,612	\$ 3,486	\$ 7,334	\$ 9,000	\$ 3,636	\$ 7,500	\$ 7,500
50-3150 - 56650	Rock	\$ 2,569	\$ 825	\$ 2,971	\$ 5,000	\$ 901	\$ 3,000	\$ 3,000
50-3150 - 56692	Fire Hydrants	\$ 6,523	\$ 17,960	\$ 6,523	\$ 25,000	\$ 5,231	\$ 15,000	\$ 15,000
50-3150 - 56695	Water Main Maintenance	\$ 21,208	\$ 31,488	\$ 51,939	\$ 65,000	\$ 33,125	\$ 60,000	\$ 45,000
50-3150 - 56696	Water Service Maintenance	\$ 18,731	\$ 19,375	\$ 18,391	\$ 25,000	\$ 14,221	\$ 25,000	\$ 25,000
50-3150 - 56951	Inventory Contra Account	\$ (123,969)	\$ (158,915)	\$ 249,437	\$ -	\$ -	\$ -	\$ -
50-3150 - 57200	Insurance/Bonds	\$ 35,361	\$ 35,692	\$ 57,986	\$ 63,786	\$ 42,771	\$ 71,147	\$ 75,375
50-3150 - 57999	Other Misc. Special Expenses	\$ 2,907	\$ 923	\$ 1,620	\$ 2,500	\$ 554	\$ 2,500	\$ 2,500
50-3150 - 59600	Light Equipment	\$ -	\$ -	\$ 21,929	\$ 391,181	\$ 374,298	\$ -	\$ -
50-3150 - 59700	Heavy Equipment	\$ 667	\$ -	\$ -	\$ 173,000	\$ 164,700	\$ 200,000	\$ 215,000
50-3150 - 59999	Other Capital Outlay	\$ 95,680	\$ 585,399	\$ 267,059	\$ 2,568,107	\$ 1,812,476	\$ 499,000	\$ 680,226

DISTRIBUTION WATER FUND CONTINUED...	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	AMENDED Budget 2024-2025	Estimated Actual 5/31/2025	Budget Requested 2025-2026	Budgeted Approved 2025-2026
---	---------------------	---------------------	---------------------	--------------------------------	----------------------------------	----------------------------------	-----------------------------------

**TOTALS:**

	\$ 955,713	\$ 1,254,205	\$ 1,684,303	\$ 4,985,096	\$ 3,516,260	\$ 2,447,727	\$ 2,464,455
--	------------	--------------	--------------	--------------	--------------	--------------	--------------

**DISTRIBUTION BREAKDOWN**

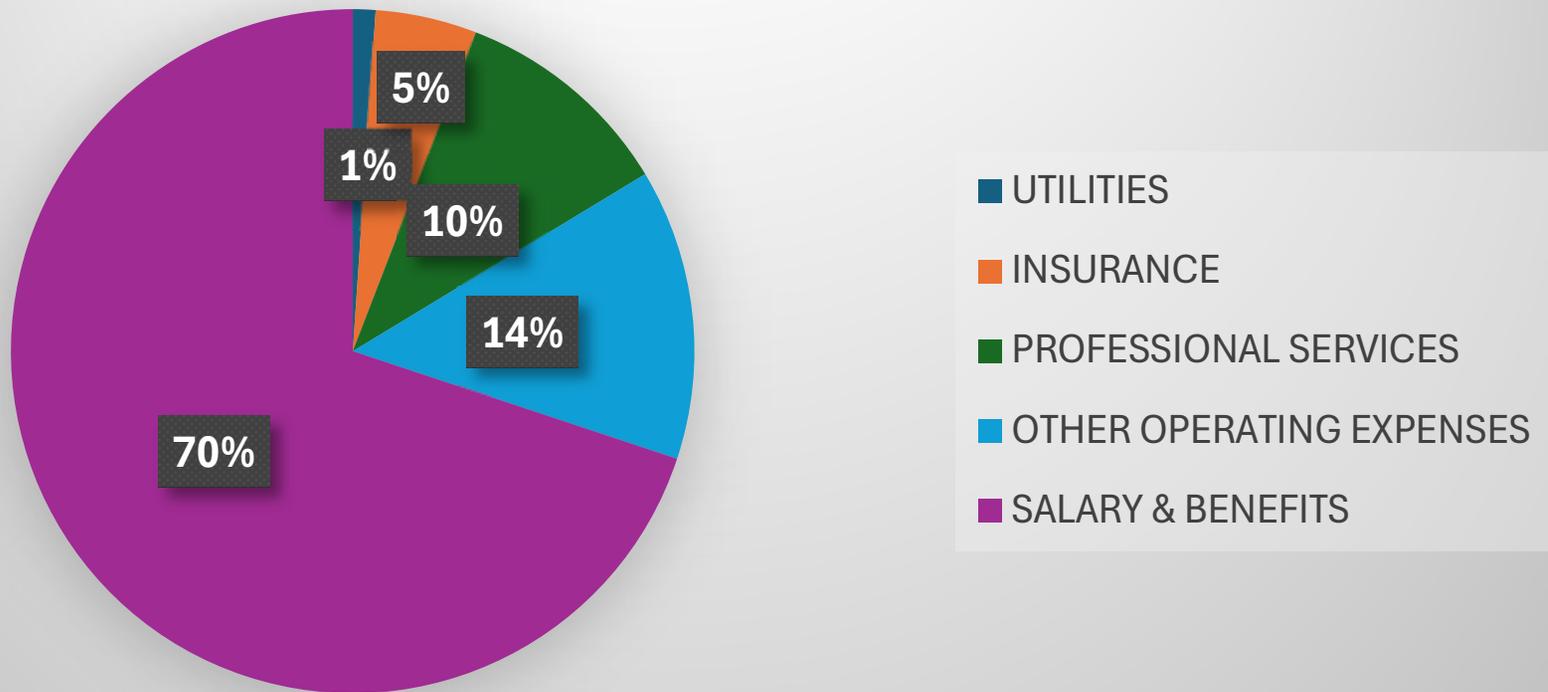
Payroll & Benefits	\$ 628,497	\$ 602,875	\$ 776,358	\$ 1,128,867	\$ 666,464	\$ 1,097,108	\$ 1,097,108
Operating Expenses	\$ 230,869	\$ 65,931	\$ 618,957	\$ 723,941	\$ 498,322	\$ 651,619	\$ 472,121
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 859,366</b>	<b>\$ 668,806</b>	<b>\$ 1,395,315</b>	<b>\$ 1,852,808</b>	<b>\$ 1,164,786</b>	<b>\$ 1,748,727</b>	<b>\$ 1,569,229</b>
Capital Expenses	\$ 96,347	\$ 585,399	\$ 288,988	\$ 3,132,288	\$ 2,351,474	\$ 699,000	\$ 895,226
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 96,347</b>	<b>\$ 585,399</b>	<b>\$ 288,988</b>	<b>\$ 3,132,288</b>	<b>\$ 2,351,474</b>	<b>\$ 699,000</b>	<b>\$ 895,226</b>
<b>TOTAL EXPENDITURES &amp; CAPITAL</b>	<b>\$ 955,713</b>	<b>\$ 1,254,205</b>	<b>\$ 1,684,303</b>	<b>\$ 4,985,096</b>	<b>\$ 3,516,260</b>	<b>\$ 2,447,727</b>	<b>\$ 2,464,455</b>

Operating Increase/Decrease over CY Budget -15.31%  
 Boyer Retire (Half Salary & Benefits) - No Replacement  
 Maintenance Contracts - Move Portion that is Capital Upgrade  
 Reduce Water Meter Replacement & Water Mains Maintenance

**SYSTEM SOLD**

SEWER HISTORY WATER FUND CONTINUED...		Actual	Actual	Actual	AMENDED	Estimated	Budget	Budgeted
		2021-2022	2022-2023	2023-2024	Budget	Actual	Requested	Approved
EXPENDITURES					2024-2025	5/31/2025	2025-2026	2025-2026
50-3400 - 51000	Regular Salaries	\$ 140,495.00	\$ 138,536	\$ 48,505	\$ -	\$ -	\$ -	\$ -
50-3400 - 51100	Overtime	\$ 6,918.00	\$ 5,640	\$ 4,499	\$ -	\$ -	\$ -	\$ -
50-3400 - 51450	Bank & Credit Card Fees	\$ 2,833.00	\$ 1,469	\$ -	\$ -	\$ -	\$ -	\$ -
50-3400 - 51510	Exams & Physicals	\$ 137.00	\$ 900	\$ 5	\$ -	\$ -	\$ -	\$ -
50-3400 - 52000	Health Insurance	\$ 30,362.00	\$ 35,659	\$ 15,763	\$ -	\$ -	\$ -	\$ -
50-3400 - 52100	Life Insurance	\$ 323.00	\$ 331	\$ 141	\$ -	\$ -	\$ -	\$ -
50-3400 - 52200	Retirement	\$ 21,820.00	\$ 23,703	\$ 8,211	\$ -	\$ -	\$ -	\$ -
50-3400 - 52210	401A Match	\$ 2,276.00	\$ 2,440	\$ 603	\$ -	\$ -	\$ -	\$ -
50-3400 - 52300	Social Security	\$ 11,121.00	\$ 10,801	\$ 3,148	\$ -	\$ -	\$ -	\$ -
50-3400 - 53000	Water & Sewer Service	\$ 131.00	\$ 123	\$ 23	\$ -	\$ -	\$ -	\$ -
50-3400 - 53100	Electricity	\$ 19,812.00	\$ 20,348	\$ 8,097	\$ -	\$ -	\$ -	\$ -
50-3400 - 53200	Natural Gas	\$ 1,996.00	\$ 2,190	\$ 734	\$ -	\$ -	\$ -	\$ -
50-3400 - 53320	Lift Station Maintenance	\$ 11,906.00	\$ 13,550	\$ 14,513	\$ -	\$ -	\$ -	\$ -
50-3400 - 53335	Sewer Main Maintenance	\$ 3,120.00	\$ 5,583	\$ 2,533	\$ -	\$ -	\$ -	\$ -
50-3400 - 54200	Telephone	\$ 275.00	\$ 280	\$ 114	\$ -	\$ -	\$ -	\$ -
50-3400 - 55100	Gas, Oil & Antifreeze	\$ 14,834.00	\$ 12,239	\$ 3,686	\$ -	\$ -	\$ -	\$ -
50-3400 - 55350	Light Equipment Maint.	\$ 863.00	\$ 1,639	\$ -	\$ -	\$ -	\$ -	\$ -
50-3400 - 55400	Heavy Equipment Maint.	\$ 4,161.00	\$ 13,148	\$ 4,904	\$ -	\$ -	\$ -	\$ -
50-3400 - 56400	Uniform Expense	\$ 691.00	\$ 449	\$ 921	\$ -	\$ -	\$ -	\$ -
50-3400 - 56450	Tools	\$ 213.00	\$ 1,156	\$ -	\$ -	\$ -	\$ -	\$ -
50-3400 - 56460	Safety Supplies	\$ 918.00	\$ 1,197	\$ 795	\$ -	\$ -	\$ -	\$ -
50-3400 - 57010	Dues, Licenses & Permits	\$ -	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ -
50-3400 - 57010	Travel, Training & Lodging	\$ 1,787.00	\$ 2,392	\$ -	\$ -	\$ -	\$ -	\$ -
50-3400 - 57100	Advertising	\$ 75.00	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -
50-3400 - 57200	Insurance/Bonds	\$ 13,811.00	\$ 14,363	\$ 5,707	\$ -	\$ -	\$ -	\$ -
50-3400 - 57300	Treatment Plant Operation	\$ 615,579.00	\$ 778,334	\$ 317,974	\$ -	\$ -	\$ -	\$ -
50-3400 - 57304	Gain/Loss from Joint Venture	\$ -	\$ 28,272	\$ 2,656,083	\$ -	\$ -	\$ -	\$ -
50-3400 - 57330	Grass & Weed Cutting	\$ 4,230.00	\$ 4,210	\$ 348	\$ -	\$ -	\$ -	\$ -
50-3400 - 57940	Depreciation	\$ 150,834.00	\$ 165,301	\$ 82,919	\$ -	\$ -	\$ -	\$ -
50-3400 - 57999	Other Misc. Special Exp.	\$ 70.00	\$ 842	\$ 28	\$ -	\$ -	\$ -	\$ -
50-3400 - 59999	Other Capital Outlay	\$ 42,283	\$ 19,350	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS:</b>		<b>\$ 1,103,874</b>	<b>\$ 1,304,523</b>	<b>\$ 3,180,269</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# WATER DISTRIBUTION OPERATING BUDGET 2025-2026



**SYSTEM SOLD**

SEWER HISTORY WATER FUND CONTINUED...	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	AMENDED Budget 2024-2025	Estimated Actual 5/31/2025	Budget Requested 2025-2026	Budgeted Approved 2025-2026
--	---------------------	---------------------	---------------------	--------------------------------	----------------------------------	----------------------------------	-----------------------------------

**SEWER BREAKDOWN**

Payroll & Benefits	\$ 214,006	\$ 217,559	\$ 81,791	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 696,751	\$ 874,041	\$ 359,476	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 910,757</b>	<b>\$ 1,091,600</b>	<b>\$ 441,267</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Capital Expenses	\$ 193,117	\$ 212,923	\$ 2,739,002	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 193,117</b>	<b>\$ 212,923</b>	<b>\$ 2,739,002</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; CAPITAL</b>	<b>\$ 1,103,874</b>	<b>\$ 1,304,523</b>	<b>\$ 3,180,269</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>DEBT SERVICE</b>									
<b>WATER FUND CONTINUED...</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>AMENDED</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budgeted</b>	
		<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Budget</b>	<b>Actual</b>	<b>Requested</b>	<b>Approved</b>	
<b>EXPENDITURES</b>					<b>2024-2025</b>	<b>5/31/2025</b>	<b>2025-2026</b>	<b>2025-2026</b>	
50-3800 - 57307	Gain/Loss on Disposal	\$ 47,218	\$ 4,520	\$ 6,351,665	\$ -	\$ -	\$ -	\$ -	\$ -
50-3800 - 57940	Depreciation	\$ 595,738	\$ 610,604	\$ 683,461	\$ -	\$ -	\$ -	\$ -	\$ -
50-3800 - 59113	2001C Amort of Premium	\$ (2,757)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3800 - 59117	2002B Amort of Premium	\$ (8,489)	\$ (7,075)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3800 - 59121	2002 NID Amort of COI	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3800 - 59401	Equipment Lease-Principal	\$ -	\$ -	\$ -	\$ 62,000	\$ 62,000	\$ 64,170	\$ 64,170	\$ 64,170
50-3800 - 59402	Equipment Lease-Interest	\$ -	\$ 21,063	\$ 22,344	\$ 21,216	\$ 21,216	\$ 18,891	\$ 18,891	\$ 18,891
50-3800 - 59833	NID GO Bond Interest	\$ 482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3800- 59894	Cost of Issuance	\$ -	\$ 12,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3800 - 59975	Festus 2001C Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3800 - 59976	Festus 2001C Interest	\$ 5,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3800 - 59977	2002B SRF Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3800 - 59978	2002B SRF Interest	\$ 21,938	\$ 9,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DEBT:</b>		<b>\$ 659,846</b>	<b>\$ 651,540</b>	<b>\$ 7,057,470</b>	<b>\$ 83,216</b>	<b>\$ 83,216</b>	<b>\$ 83,061</b>	<b>\$ 83,061</b>	
50-3800 - 60070	Transfers to Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>		<b>\$ 659,846</b>	<b>\$ 651,540</b>	<b>\$ 7,057,470</b>	<b>\$ 83,216</b>	<b>\$ 83,216</b>	<b>\$ 83,061</b>	<b>\$ 83,061</b>	

JUSTICE & TREASURY FEDERAL FORFEITURE FUND		Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	AMENDED Budget 2024-2025	Estimated Actual 5/31/2025	Budget Requested 2025-2026	Budgeted Approved 2025-2026
<b>REVENUES</b>								
56-2100 - 43101	Justice Funds Received	\$ -	\$ -	\$ -	\$ -	\$ 10,516	\$ -	\$ -
56-2100 - 47000	Interest	\$ 1,299	\$ 3,801	\$ 3,357	\$ 2,297	\$ 2,077	\$ 2,129	\$ 2,226
57-2100 - 43102	Treasury Funds Received	\$ 5,138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57-2100 - 47000	Interest	\$ 1,828	\$ 6,246	\$ 7,045	\$ 4,821	\$ 3,913	\$ 4,042	\$ 4,401
<b>TOTALS:</b>		<b>\$ 8,265</b>	<b>\$ 10,047</b>	<b>\$ 10,402</b>	<b>\$ 7,118</b>	<b>\$ 16,505</b>	<b>\$ 6,171</b>	<b>\$ 6,627</b>
Net Operating (Includes Capital)		\$ 3,949	\$ (16,423)	\$ 10,402	\$ 565	\$ 15,673	\$ 6,171	\$ 6,627

JUSTICE & TREASURY FEDERAL FORFEITURE FUND		Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	AMENDED Budget 2024-2025	Estimated Actual 5/31/2025	Budget Requested 2025-2026	Budgeted Approved 2025-2026
<b>EXPENDITURES</b>								
56-2100 - 57999	Other Misc. Special Expenses	\$ 2,375	\$ 26,470	\$ -	\$ 6,553	\$ 833	\$ -	\$ -
56-2100 - 59001	Capital to Long-Term Debt Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56-2100 - 59600	Light Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56-2100 - 59650	Automobiles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57-2100 - 57999	Other Misc. Special Expenses	\$ 1,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub Total</b>		<b>\$ 4,316</b>	<b>\$ 26,470</b>	<b>\$ -</b>	<b>\$ 6,553</b>	<b>\$ 833</b>	<b>\$ -</b>	<b>\$ -</b>
56-2100 - 60060	Transfers Out to General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 4,316</b>	<b>\$ 26,470</b>	<b>\$ -</b>	<b>\$ 6,553</b>	<b>\$ 833</b>	<b>\$ -</b>	<b>\$ -</b>

**CAPITAL OUTLAY SUMMARY 2025-2026**



**GENERAL FUND -**

**ADMINISTRATION Description**

		<b><u>Dept Head</u></b>		<b><u>Approved</u></b>
		<b><u>Request</u></b>		<b><u>Budget</u></b>
<b>59210</b> (4) Drawer Lateral Fire Proof Cabinet	Office Furniture	\$ 6,000.00	\$	6,000.00
<b>59210</b> Desk - A/R Clerk Front Counter	Office Furniture	\$ 2,500.00	\$	2,500.00
		\$ 8,500.00	\$	8,500.00
<b>59400</b> Printer - Jen	Office Equipment	\$ 500.00	\$	500.00
		\$ 500.00	\$	500.00
<b>59410</b> Lowry Computer 50% Administration	Computers		\$	706.00
<b>59410</b> O'Haleck Laptop	Computers		\$	1,693.00
<b>59410</b> Sago Computer	Computers		\$	1,412.00
<b>59410</b> Vaughn Computer	Computers		\$	1,412.00
<b>59410</b> Front Counter Computer	Computers		\$	1,412.00
		\$ -	\$	6,635.00
<b>59401</b> Equipment Lease Principal	Debt Service (Veregy)	\$ 66,240.00	\$	66,240.00
<b>59402</b> Equipment Lease Interest	Debt Service (Veregy)	\$ 19,500.00	\$	19,500.00
		\$ 85,740.00	\$	85,740.00

**ADMINISTRATION Description**

<b>59999</b> N/A		\$ -		
------------------	--	------	--	--

**TOTAL ADMINISTRATION**

<b>\$ 94,740.00</b>	<b>\$ 101,375.00</b>
---------------------	----------------------

**Personnel**

<b>Pay Adjustment</b> 6% Facilities Technician - Extra \$.75 after Probation	Personnel Changes	\$ 122.00	\$	122.00
		\$ 122.00	\$	122.00

**CAPITAL OUTLAY SUMMARY 2025-2026**



**ARPA Funding**

**59999** Barn Phase 2 - Balance of ARPA Funds

Expensed General Fund

**Dept Head  
Request**

**Approved  
Budget**

\$ 40,000.00 \$ 36,442.00

**TOTAL ARPA**

**\$ 40,000.00 \$ 36,442.00**

**CAPITAL OUTLAY SUMMARY 2025-2026**



**BUILDING DEPT**

<b>59410</b> Cochran Computer	Computers	\$	1,412.00
<b>59410</b> Harris Computer	Computers	\$	1,412.00
<b>59410</b> Kirchner Computer	Computers	\$	1,412.00
<b>59410</b> Walker Computer	Computers	\$	1,412.00

**TOTAL BUILDING**

<b>\$</b>	<b>-</b>	<b>\$</b>	<b>5,648.00</b>
-----------	----------	-----------	-----------------

**Personnel**

**Pay Adjustment** 1% Facilities Technician - Extra \$.75 after Probation      Personnel Changes

\$	20.00	\$	20.00
\$	20.00	\$	20.00

## CAPITAL OUTLAY SUMMARY 2025-2026



### VEHICLE MAINTENANCE

<b>59410</b> Becker Computer	Computers
<b>59999</b> Jet Iron Worker - Steel Fabrication	Other Capital Outlay
<b>59999</b> Transmission Flush	Other Capital Outlay

	<b>Dept Head Request</b>		<b>Approved Budget</b>
		\$	1,412.00
	\$ 17,000.00	\$	17,000.00
	\$ 8,000.00	\$	8,000.00
	<b>\$ 25,000.00</b>	<b>\$</b>	<b>26,412.00</b>

### **TOTAL VEHICLE**

### Personnel

<b>Pay Adjustment</b> 35% Julie Armbruster - Extra \$.25 for Water License	Personnel Changes
<b>Pay Adjustment</b> 7% Facilities Technician - Extra \$.75 after Probation	Personnel Changes
<b>Pay Adjustment</b> Mechanics Pay Adjustment \$1.75/Hr	Personnel Changes
<b>Pay Adjustment</b> Mechanics Pay Adjustment \$1.75/Hr	Personnel Changes

	\$ 235.00	\$	235.00
	\$ 152.00	\$	152.00
	\$ 5,087.00	\$	5,087.00
	\$ 5,087.00	\$	5,087.00
	<b>\$ 10,561.00</b>	<b>\$</b>	<b>5,087.00</b>

**CAPITAL OUTLAY SUMMARY 2025-2026**



**EMERGENCY OP.**

EOC Room - Paint & Carpet  
 EOC Room - Tables & Chairs  
 EOC Room - Upgrade Maps  
 EOC Room - Radio Upgrade

Other Capital Outlay  
 Other Capital Outlay  
 Other Capital Outlay  
 Other Capital Outlay

	<b>Dept Head <u>Request</u></b>	<b>Approved <u>Budget</u></b>
	\$ 50,000.00	\$ 50,000.00
	\$ 11,500.00	\$ 11,500.00
	\$ 2,000.00	\$ 2,000.00
	\$ 2,500.00	\$ 2,500.00
	<b>\$ 66,000.00</b>	<b>\$ 66,000.00</b>

**TOTAL EMERGENCY**

## CAPITAL OUTLAY SUMMARY 2025-2026



### NON-DEPARTMENTAL

		<u>Dept Head Request</u>		<u>Approved Budget</u>
<b>59200</b> 406 W Main Phase 1 Construction	Building Improvements	\$ 140,000.00	\$	140,000.00
<b>59401</b> Equipment Lease - Principal 7% Car Charging Station	Debt Service (Veregy)	\$ 14,490.00	\$	14,490.00
<b>59802</b> Equipment Lease - Interest 7% Car Charging Station	Debt Service (Veregy)	\$ 4,266.00	\$	4,266.00
		\$ 18,756.00	\$	18,756.00
<b>59999</b> Gym Equipment (Stair Master & Smith Machine - 50% Police)	Other Capital Outlay	\$ 10,920.00	\$	10,920.00
<b>59999</b> Gym Equipment - Additional (50% Police)	Other Capital Outlay	\$ 3,000.00	\$	3,000.00
<b>59999</b> Video Production of the City of Festus	Other Capital Outlay	\$ -	\$	27,500.00
<b>59999</b> 657 W Main Parking Lot (Cut Out)	Other Capital Outlay	\$ 175,000.00	\$	-
<b>59999</b> (5) Solar Lights on Shapiro Drive	Other Capital Outlay	\$ 40,000.00	\$	40,000.00
		\$ 228,920.00	\$	81,420.00
<b>TOTAL NON-DEPARTMENTAL</b>		\$ 387,676.00	\$	240,176.00

### Personnel

<b>Pay Adjustment</b> 16% Facilities Technician - Extra \$.75 after Probation	Personnel Changes	\$ 329.00	\$	329.00
		\$ 329.00	\$	329.00
<b>TOTAL GENERAL</b>		\$ 613,416.00	\$	476,053.00

## CAPITAL OUTLAY SUMMARY 2025-2026



### HEALTH DEPT

**59200** Shade Structure  
**59200** N/A

Building Improvements  
 Building Improvements

<u>Dept Head Request</u>	<u>Approved Budget</u>
\$ 6,000.00	\$ 6,000.00
\$ -	\$ -
\$ 6,000.00	\$ 6,000.00

**59999** Temp Dog Kennels  
**59999** 5 FT. Animal Trap for Truck

Other Capital Outlay  
 Other Capital Outlay

\$ 1,000.00	\$ 1,000.00
\$ 650.00	\$ 650.00
\$ 1,650.00	\$ 1,650.00

### **TOTAL HEALTH**

\$ 7,650.00	\$ 7,650.00
-------------	-------------

### **Personnel**

**Pay Adjustment** 5% Julie Armbruster - Extra \$.25 Water License  
**Pay Adjustment** 2% Facilities Technician - Extra \$.75 after Probation  
**Car Allowance** 10% Christopher, M \$250/Month + FICA & Lagers

Personnel Changes  
 Personnel Changes  
 Personnel Changes

\$ 34.00	\$ 34.00
\$ 40.00	\$ 40.00
\$ 383.00	\$ 383.00
\$ 457.00	\$ 383.00



**CAPITAL OUTLAY SUMMARY 2025-2026**



**Dept Head  
Request**

**Approved  
Budget**

**PARK FUND**

<b>59200</b> Band Building Ceiling	Buildings & Improvements	\$	25,000.00	\$	25,000.00
<b>59200</b> Overhaul of Crites Pavilions	Buildings & Improvements	\$	25,000.00	\$	25,000.00
<b>59200</b> Architectural & Engineering - Barn Phase 2 - Financing COP	Buildings & Improvements	\$	275,000.00	\$	275,000.00
<b>59200</b> Red Barn HVAC System	Buildings & Improvements	\$	150,000.00	\$	150,000.00
<b>59200</b> New Shop with Office	Buildings & Improvements	\$	-	\$	-
		\$	475,000.00	\$	475,000.00

<b>59410</b> 50% Lowry Computer	Computers			\$	706.00
---------------------------------	-----------	--	--	----	--------

<b>59600</b> Ford F-150 - Replace Truck 38	Light Equipment	\$	50,000.00	\$	50,000.00
<b>59600</b> (2) New Utility Vehicles (Cut Out)	Light Equipment	\$	40,000.00	\$	-
		\$	90,000.00	\$	50,000.00

**59999-ARPA**

Barn Phase 2 - Balance of ARPA Funds

<b>59999</b> Jokerst Park Concrete Steps/Ramp to Restrooms (Add-On)	Other Capital Outlay	\$	40,000.00	\$	36,442.00
<b>59999</b> New Playground Structure S. Adams - Carry Over	Other Capital Outlay			\$	60,000.00
<b>59999</b> Starlink + Cameras	Other Capital Outlay	\$	90,000.00	\$	90,000.00
<b>59999</b> Starlink + Cameras Startup \$900*4	Other Capital Outlay	\$	-	\$	4,000.00
<b>59999</b> New Playground Structure Crites Park - Fairgrounds 11	Other Capital Outlay	\$	-	\$	3,600.00
<b>59999</b> Boring for Sewer	Other Capital Outlay	\$	100,000.00	\$	100,000.00
<b>59999</b> 20 New Picnic Tables Throughout the Parks	Other Capital Outlay	\$	-	\$	60,000.00
<b>59999</b> Front & Side Awning @ Crites State (Added - Roll-Over)	Other Capital Outlay	\$	25,000.00	\$	25,000.00
<b>59999</b> Rear Stage Concrete Area	Other Capital Outlay	\$	-	\$	75,000.00
	Other Capital Outlay	\$	60,000.00	\$	60,000.00
		\$	315,000.00	\$	514,042.00

**TOTAL PARK**

<b>\$</b>	<b>880,000.00</b>	<b>\$</b>	<b>1,039,748.00</b>
-----------	-------------------	-----------	---------------------

**Personnel**

<b>Pay Adjustment</b> Whaley Proposed 12% instead of 3% Cola	Personnel Changes	\$	-	\$	8,948.43
<b>Pay Adjustment</b> 4% Facilities Technician - Extra \$.75 after Probation	Personnel Changes	\$	81.00	\$	81.00
<b>New</b> Park Laborer w/Benefits	Payroll Additions	\$	93,962.97	\$	93,962.97
		\$	94,043.97	\$	102,992.40

**CAPITAL OUTLAY SUMMARY 2025-2026**



**CITY TRANSPORTATION TAX**

		<b>Dept Head Request</b>	<b>Approved Budget</b>
<b>59080</b> Festus School Sidewalk - Property Acquisition + ROW Design	Street Work	\$ 125,000.00	\$ 125,000.00
<b>59080</b> Safe Streets For All (SS4) 80% Grant - Demonstration	Street Work	\$ 958,883.00	\$ 958,883.00
<b>59080</b> Safe Streets For All (SS4) 20% City - Demonstration	Street Work	\$ 239,721.00	\$ 239,721.00
		<hr/>	<hr/>
		\$ 1,323,604.00	\$ 1,323,604.00
<b>59401</b> Equipment Lease - Principal	Debt Service (Veregy)	\$ 14,490.00	\$ 14,490.00
<b>59402</b> Equipment Lease - Interest	Debt Service (Veregy)	\$ 4,266.00	\$ 4,266.00
		<hr/>	<hr/>
		\$ 18,756.00	\$ 18,756.00
<b>59410</b> 50% Timeclock Computer	Computers		706.00
<b>59600</b> Salt Spreader - on Truck No. 4	Light Equipment	\$ 7,072.00	\$ 7,072.00
<b>59600</b> Patchbox W/Lift & Shipping (Cut Out)	Light Equipment	\$ 10,700.00	\$ -
		<hr/>	<hr/>
		\$ 17,772.00	\$ 7,072.00
<b>59700</b> Wheel Loader with Attachments (Split 50/50)	Heavy Equipment	\$ 190,000.00	\$ 190,000.00
<b>59700</b> Heavy duty Deck over Tilt Trailer (Cut Out)	Heavy Equipment	\$ 45,000.00	\$ -
<b>59700</b> Skid Steerer Replacement of Bobcat T750 2016 (Cut Out)	Heavy Equipment	\$ 100,000.00	\$ -
<b>59700</b> Bucket Truck Replacment of 2007	Heavy Equipment	\$ 200,000.00	\$ 200,000.00
		<hr/>	<hr/>
		\$ 535,000.00	\$ 390,000.00
<b>59999</b> Street Masterplan - Engineering	Other Capital Outlay	\$ 90,000.00	\$ 90,000.00
<b>59999</b> Daupler Dispatch System - Subscription Yearly (50/50 Split)	Other Capital Outlay	\$ 21,000.00	\$ 21,000.00
		<hr/>	<hr/>
		\$ 111,000.00	\$ 111,000.00

**TOTAL CITY T-TAX**

<b>\$ 2,006,132.00</b>	<b>\$ 1,851,138.00</b>
------------------------	------------------------

**TOTAL CITY T-TAX**

**Personnel**

<b>Pay Adjustment</b> 16% Facilities Technician - Extra \$.75 after Probation	Payroll Changes	\$ 329.00	\$ 329.00
<b>Car Allowance</b> 45% Christopher, M. \$250/Month + Fica & Lagers	Payroll Changes	\$ 1,787.00	\$ 1,787.00
<b>Skilled</b> Guynes, Connor	Payroll Changes	\$ 1,990.00	\$ 3,890.00
<b>Semi &amp; Skilled</b> Ridenour, Brandon	Payroll Changes	\$ 2,524.00	\$ 6,235.00
<b>Skilled</b> Thebeau, Chance	Payroll Changes	\$ 1,990.00	\$ 3,890.00
		<hr/>	<hr/>
		\$ 8,620.00	\$ 16,131.00

# CAPITAL OUTLAY SUMMARY 2025-2026



**Dept Head  
Request**

**Approved  
Budget**

## COUNTY TRANSPORTATION TAX

**59080** Engineering Design - E Main St. STP Project

Street Work

\$ 80,000.00

**59999** Overlays - 20-Year Plan

Other Capital Outlay

\$ 800,000.00 \$ 800,000.00

**TOTAL COUNTY T-TAX**

**\$ 800,000.00 \$ 880,000.00**

**CAPITAL OUTLAY SUMMARY 2025-2026**



**STORM WATER & PARKS FUND**

**59008** Automated SCADA (Share with Crystal City)  
**59999** Stormwter Masterplan

Levee Capital Expenses  
 Other Capital Outlay

	<b>Dept Head Request</b>	<b>Approved Budget</b>
	\$ 50,000.00	\$ 50,000.00
	\$ 100,000.00	\$ 100,000.00
	\$ 150,000.00	\$ 150,000.00
	<b>\$ 150,000.00</b>	<b>\$ 150,000.00</b>

**TOTAL STORM WATER & PARKS**

## CAPITAL OUTLAY SUMMARY 2025-2026



### POLICE DEPT

**Dept Head  
Request**

**Approved  
Budget**

<b>59200</b> Park Pavilion	Buildings & Improvements	\$	40,000.00	\$	40,000.00
<b>59200</b> Police Training Facility - Architectual & Engineering	Buildings & Improvements				Contingent on Prop P
<b>59200</b> Department Paint & Refresh	Buildings & Improvements	\$	20,000.00	\$	20,000.00
		\$	60,000.00	\$	60,000.00
<b>59210</b> (6) New Squad Room Chairs	Office Furniture	\$	1,500.00	\$	1,500.00
<b>59210</b> Evidence Lockers	Office Furniture	\$	60,000.00	\$	60,000.00
		\$	61,500.00	\$	61,500.00
<b>59401</b> Body Camera's 4th Year (ARPA Funds)	Principal Lease	\$	65,792.00	\$	65,792.00
<b>59401</b> (2) In-Car Body/Cameraf's - Road Unit Year 2 of 5	Principal Lease	\$	-	\$	5,400.00
<b>59401</b> (10) Flock Camera's New Contract 2nd Year (ARPA Yr 4)	Principal Lease	\$	25,000.00	\$	25,000.00
		\$	90,792.00	\$	96,192.00
<b>59410</b> Agee Computer FPD41	Computers			\$	1,412.00
<b>59410</b> (3) Unallocated Locations	Computers			\$	4,236.00
<b>59410</b> (5) MDT's	Computers	\$	15,000.00	\$	15,000.00
		\$	15,000.00	\$	20,648.00
<b>59600</b> (5) Portable Radios	Light Equipment	\$	40,000.00	\$	40,000.00
<b>59600</b> (4) Tasers	Light Equipment	\$	13,000.00	\$	13,000.00
<b>59600</b> (2) Bola Wrap Units (Cut Out)	Light Equipment	\$	5,000.00	\$	-
<b>59600</b> (1) Hand Held Radar	Light Equipment	\$	1,800.00	\$	1,800.00
<b>59600</b> (1) Drone (Cut Out)	Light Equipment	\$	14,000.00	\$	-
		\$	73,800.00	\$	54,800.00
<b>59650</b> (4) Cars w/Equipment	Automobiles	\$	300,000.00	\$	300,000.00
<b>59650</b> Equipment for DWI Tahoe (Opioid Funds)	Automobiles	\$	45,000.00	\$	45,000.00
		\$	345,000.00	\$	345,000.00
<b>59800</b> Tahoe for DWI Unit	Grant Expenses	\$	60,000.00	\$	60,000.00
<b>59999</b> (14) Bullet Proof Vests	Other Capital Outlay	\$	15,000.00	\$	15,000.00
<b>59999</b> Crash Pad for Defensive Tactics	Other Capital Outlay	\$	1,000.00	\$	1,000.00
		\$	16,000.00	\$	16,000.00
<b>TOTAL POLICE</b>		<b>\$</b>	<b>722,092.00</b>	<b>\$</b>	<b>714,140.00</b>

### Personnel

<b>New</b> (1) Patrolman due to DWI Replacement W/Benefits	BUILT INTO BUDGET	\$	114,462.93	\$	114,462.93
<b>New</b> (1) Patrolman due to Litzau to Admin W/Benefits	Payroll - New Personnel	\$	114,462.93	\$	-
<b>Pay Adjustment</b> 6% Facilities Technician - Extra \$.75 after Probation	Payroll Changes	\$	106.00		
<b>Pay Adjustment</b> Proposed Pay Increases diff. of 3% Cola	Payroll Adjustment	\$	199,738.00		
		\$	428,769.87	\$	114,462.93

## CAPITAL OUTLAY SUMMARY 2025-2026



### DISPATCH

	<b>Dept Head Request</b>	<b>Approved Budget</b>
<b>59401</b> Add Radio & 911 Upgrade to include 3rd Position (\$80K Down)	Debt - (5) Year Lease	\$ 44,000.00 \$ 124,000.00 <hr/> \$ 44,000.00 \$ 124,000.00
<b>59410</b> N/A	Computers	\$ - - <hr/> \$ - -
<b>59999</b> Interior Antenna Booster in Basement	Other Capital Outlay	\$ 22,000.00 \$ 22,000.00 <hr/> \$ 22,000.00 \$ 22,000.00
<b>TOTAL DISPATCH</b>		<b>\$ 66,000.00 \$ 146,000.00</b>
<b>Personnel</b>		
<b>New</b> Dispatcher W/Benefits	Payroll Additions	\$ 86,576.00 \$ - <hr/> \$ 86,576.00 \$ -



## CAPITAL OUTLAY SUMMARY 2025-2026



### TOURISM TAX

		<b>Dept Head</b>		<b>Approved</b>
		<b>Request</b>		<b>Budget</b>
<b>59999</b> Main & Mill Streetfest 10/11/25	Other Capital Outlay	\$ 25,000.00	\$	25,000.00
<b>59999</b> Camp Crites 11/1/25	Other Capital Outlay	\$ 1,050.00	\$	1,050.00
<b>59999</b> YMCA Thanksgiving Day Workout 11/27/25	Other Capital Outlay	\$ 2,000.00	\$	2,000.00
<b>59999</b> Pickleball 2026 Season	Other Capital Outlay	\$ 10,000.00	\$	10,000.00
<b>59999</b> Ladies Night Out 11/8/25	Other Capital Outlay	\$ 9,015.00	\$	9,015.00
<b>59999</b> Lenhard Family Light Show 10/3/25	Other Capital Outlay	\$ 7,808.00	\$	7,808.00
<b>59999</b> Mead on Main 10/4/25	Other Capital Outlay	\$ 14,400.00	\$	14,400.00
<b>59999</b> Adult Stocking Stroll 11/29/25	Other Capital Outlay	\$ 7,465.00	\$	7,465.00
<b>59999</b> Relaxin in the Park 5/16/25	Other Capital Outlay	\$ 5,000.00	\$	5,000.00
<b>59999</b> Boom Lift Rental for Light Show	Other Capital Outlay	\$ 5,000.00	\$	5,000.00
<b>59999</b> Easter Egg Hunt March 2026	Other Capital Outlay	\$ 9,000.00	\$	9,000.00
		\$ 95,738.00	\$	95,738.00
<b>59999-CARCRUIS</b> Mayor's Summer Car Cruise 5/11/26	Other Capital Outlay	\$ 4,050.00	\$	4,050.00
<b>59999-CARCRUIS</b> Mayors Fall Car Cruise 9/19/26	Other Capital Outlay	\$ 4,050.00	\$	4,050.00
		\$ 8,100.00	\$	8,100.00
<b>59999-ENTERTAI</b> Firecracker Festival Entertainment 2026	Other Capital Outlay	\$ 35,000.00	\$	35,000.00
<b>59999-SANTAHSE</b> Santa House 2025	Other Capital Outlay	\$ 5,950.00	\$	5,950.00
<b>59999-WINTERFE</b> Winterfest 2025	Other Capital Outlay	\$ 49,100.00	\$	49,100.00
<b>59999-SUNNIGHT</b> Sunset Nights in the Park Series 2026	Other Capital Outlay	\$ 17,500.00	\$	17,500.00
<b>59999-SWINGINO</b> Swinging Under the Stars 2026	Other Capital Outlay	\$ 5,250.00	\$	5,250.00
		\$ 112,800.00	\$	112,800.00
<b>TOTAL TOURISM</b>		<b>\$ 216,638.00</b>	\$	<b>216,638.00</b>

**CAPITAL OUTLAY SUMMARY 2025-2026**



**WATER FUND  
ADMINISTRATION**

**Dept Head  
Request  
Request**

**Approved  
Budget  
Budget**

<b>59410</b> 50% Timeclock Computer	Computers	\$	706.00
<b>59410</b> Tindall Computer	Computers	\$	1,412.00
<b>TOTAL WATER ADMINISTRATION</b>		<b>\$</b>	<b>- \$ 2,118.00</b>

**Personnel**

<b>Pay Adjustment</b> 60% Julie Armbruster - Extra \$.25 for Water License	Payroll Changes	\$	404.00	\$	404.00
<b>Car Allowance</b> 15% Christopher, M. \$250/Month + Fica & Lagers	Payroll Changes	\$	569.00	\$	569.00
<b>Pay Adjustment</b> 16% Facilities Technician - Extra \$.75 after Probation	Payroll Changes	\$	329.00	\$	329.00
		<b>\$</b>	<b>1,302.00</b>	<b>\$</b>	<b>898.00</b>

**DISTRIBUTION**

<b>59600</b> N/A	Light Equipment				
<b>59600</b> N/A	Light Equipment				
		<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>59700</b> Dump Truck W/Snow Plow - Replace Existing (Split 50/50)	Heavy Equipment	\$	200,000.00	\$	215,000.00
		\$	200,000.00	\$	215,000.00
<b>59999</b> Lowe's Tank Renovation & Repairs (Moved from Maintenance)	Other Capital Outlay	\$	-	\$	163,726.00
<b>59999</b> Scenic Tank Fencing	Other Capital Outlay	\$	-	\$	17,500.00
<b>59999</b> Twin Tank Pipe Lining	Other Capital Outlay	\$	60,000.00	\$	60,000.00
<b>59999</b> Shoring Equipment (Trench Box)	Other Capital Outlay	\$	9,000.00	\$	9,000.00
<b>59999</b> Waterline Replacement Program	Other Capital Outlay	\$	300,000.00	\$	300,000.00
<b>59999</b> Waterline Replacement Project - Design per Master Plan	Other Capital Outlay	\$	100,000.00	\$	100,000.00
<b>59999</b> Automatic Gate (Split 50/50)	Other Capital Outlay	\$	30,000.00	\$	30,000.00
		\$	499,000.00	\$	680,226.00
<b>TOTAL DISTRIBUTION</b>		<b>\$</b>	<b>699,000.00</b>	<b>\$</b>	<b>895,226.00</b>

**WATER FUND**

**Personnel**

<b>Car Allowance</b> 30% Christopher, M. \$250/Month + Fica & Lagers	Payroll Changes	\$	1,137.00	\$	1,137.00
<b>Skilled</b> Cade, Thomas	Payroll Changes	\$	3,890.00	\$	3,890.00
<b>Skilled</b> Williams, Jerel	Payroll Changes	\$	3,890.00	\$	3,890.00
<b>Increase</b> Van Etten, Justin	Payroll Changes	\$	2,227.00	\$	2,227.00
<b>Semi-Skilled</b> Slabby, Neal - New Hire	Payroll Changes	\$	2,345.00	\$	2,345.00
<b>Semi-Skilled</b> Open - New Hire	Payroll Changes	\$	2,345.00	\$	2,345.00
		<b>\$</b>	<b>15,834.00</b>	<b>\$</b>	<b>15,834.00</b>

**Water Debt**

<b>59401</b> Equipment Lease - Principal	Debt Service (Veregy)	\$	64,170.00	\$	61,470.00
<b>59402</b> Equipment Lease - Interest	Debt Service (Veregy)	\$	18,891.00	\$	18,891.00

<b>TOTAL WATER DEBT</b>	<b>\$</b>	<b>83,061.00</b>	<b>\$</b>	<b>80,361.00</b>
<b>TOTAL WATER DEPARTMENT</b>	<b>\$</b>	<b>782,061.00</b>	<b>\$</b>	<b>977,705.00</b>
<b>TOTAL CAPITAL &amp; DEBT SERVICE</b>	<b>\$</b>	<b>7,163,519.00</b>	<b>\$</b>	<b>7,350,132.00</b>
<b>TOTAL EXCLUDING STP PROJECTS 80% Match</b>	<b>\$</b>	<b>6,180,636.00</b>	<b>\$</b>	<b>6,367,249.00</b>

## CAPITAL OUTLAY SUMMARY 2025-2026



### TRANSFERS-OUT - 2025-2026

#### NON-DEPARTMENTAL TRANSFERS OUT:

		<b>Dept Head Request</b>	<b>Approved Budget</b>
<b>60010</b> Library Operating	Transfers Out - Library	\$ 122,155.00	\$ 136,270.00
<b>60010</b> Capital & Debt Service	Transfers Out - Library	\$ 140,126.00	\$ 157,186.00
<b>TOTAL LIBRARY OPERATING &amp; CAPITAL</b>		<b>\$ 262,281.00</b>	<b>\$ 293,456.00</b>
<b>60025</b> Police Capital (PY Bal of \$600K)	Transfers Out - Police	\$ -	\$ 91,932.00
		<b>\$ -</b>	<b>\$ 91,932.00</b>
<b>60026</b> Fire Capital (PY Bal of \$600K)	Transfers Out - Fire	\$ -	\$ 229,977.00
		<b>\$ -</b>	<b>\$ 229,977.00</b>
<b>60040</b> Park Operating	Transfer Out - Park	\$ -	\$ 79,151.00
<b>60096</b> Capital AMJ Tax 50%	Transfers Out - Capital	\$ 75,000.00	\$ 75,000.00
<b>TOTAL CAPITAL AMJ TAX TRANSFER</b>		<b>\$ 75,000.00</b>	<b>\$ 75,000.00</b>
<b>60097</b> Public Safety Sales Tax - Operating 3% PY Budget	Transfers Out - Public	\$ 3,276,296.00	\$ 3,276,296.00
<b>60097</b> Fire Sales Tax - Operating 3% PY Budget	Transfers Out - Fire	\$ 262,104.00	\$ 262,104.00
<b>60097</b> Health Operating	Transfers Out - Health	\$ 3,692.00	\$ 9,095.00
<b>TOTAL OPERATING SALES TAX</b>		<b>\$ 3,542,092.00</b>	<b>\$ 3,547,495.00</b>
<b>*60098</b> Public Safety Sales Tax - Additional 1% - 65%	Transfers Out - Public	\$ 1,809,151.00	\$ 1,809,151.00
<b>60098</b> Public Safety AMJ Tax 25%	Transfers Out - Public	\$ 36,750.00	\$ 36,750.00
<b>60098</b> Public Safety - Opioid for DWI Unit Vehicle Equipment	Transfers Out - Public	\$ -	\$ 45,000.00
<b>*60098</b> Fire Sales Tax - Additional 1% - 35%	Transfers Out - Fire	\$ 974,158.00	\$ 974,158.00
<b>60098</b> Fire AMJ Tax 25%	Transfers Out - Fire	\$ 36,750.00	\$ 36,750.00
<b>*60098</b> Capital Sales Tax - Additional 1% (\$50,000 per month)	Transfers Out - Capital	\$ 600,000.00	\$ 600,000.00
<b>TOTAL SALES TAX (ADDITIONAL1% &amp; AMJ TAX)</b>		<b>\$ 3,456,809.00</b>	<b>\$ 3,501,809.00</b>
<b>TOTAL TRANSFERS OUT OF NON-DEPARTMENTAL</b>		<b>\$ 7,336,182.00</b>	<b>\$ 7,818,820.00</b>

Note: The split of the new Public Safety Sales Tax is \$50,000 moved to Capital then 65% Police and 35% Fire.

## CAPITAL OUTLAY SUMMARY 2025-2026



**BUILDING TRANSFERS OUT:**

**60060** 5% of Vehicle Operating Expenses  
**60060** 5% of Vehicle Capital (Iron Worker & Transmission Flush)

**60095** N/A

Transfers Out - General  
 Transfers Out - General

Transfers Out - Water

	<b>Dept Head <u>Request</u></b>	<b>Approved <u>Budget</u></b>
Transfers Out - General	\$ 11,097.00	\$ 11,097.00
Transfers Out - General	\$ 1,321.00	\$ 1,321.00
	<b>\$ 12,418.00</b>	<b>\$ 12,418.00</b>
Transfers Out - Water	-	-

## CAPITAL OUTLAY SUMMARY 2025-2026



### HEALTH TRANSFERS OUT:

**60060** 2% of Vehicle Operating Expenses

**60060** 2% of Vehicle Capital (Iron Worker & Transmission Flush)

Transfers Out - General

Transfers Out - General

	<b>Dept Head Request</b>	<b>Approved Budget</b>
\$ 4,439.00	\$ 4,439.00	
\$ 528.00	\$ 528.00	
<b>\$ 4,967.00</b>	<b>\$ 4,967.00</b>	

## CAPITAL OUTLAY SUMMARY 2025-2026



### PARK TRANSFERS OUT:

**60060** 9% of Vehicle Operating Expenses  
**60060** 9% of Vehicle Capital (Iron Worker & Transmission Flush)

Transfers Out - General  
Transfers Out - General

	<b>Dept Head Request</b>	<b>Approved Budget</b>
	\$ 19,975.00	\$ 19,975.00
	\$ 2,377.00	\$ 2,377.00
	<b>\$ 22,352.00</b>	<b>\$ 22,352.00</b>

**CAPITAL OUTLAY SUMMARY 2025-2026**



**FIRE TRANSFERS OUT:**

**60025** 50% Drone - \$14,000  
**60060** 3% of Vehicle Operating Expenses  
**60060** 3% of Vehicle Capital (Iron Worker - & Transmission Flush)

	<b>Dept Head Request</b>	<b>Approved Budget</b>
Transfers Out - General	\$ 7,000.00	\$ -
Transfers Out - General	\$ 6,658.00	\$ 6,658.00
Transfers Out - General	\$ 792.00	\$ 792.00
	<b>\$ 14,450.00</b>	<b>\$ 7,450.00</b>

**CAPITAL OUTLAY SUMMARY 2025-2026**



**CAPITAL RESERVE TRANSFERS OUT:**

**60022** Transfer to Fire (For Operating)  
**60025** Transfer to Police (Capital - 911 Upgrade)  
**60025** Transfer to Police (For Operating)

	<b>Dept Head Request</b>	<b>Approved Budget</b>
Transfers Out - Fire	\$ 100,000.00	\$ 150,000.00
Transfers Out - Police	\$ -	\$ 80,000.00
Transfers Out - Police	\$ 100,000.00	\$ 100,000.00
	<b>\$ 200,000.00</b>	<b>\$ 330,000.00</b>

## CAPITAL OUTLAY SUMMARY 2025-2026



**CITY T-TAX TRANSFERS OUT:**

		<b>Dept Head <u>Request</u></b>		<b>Approved <u>Budget</u></b>
<b>60060</b> 24% of Vehicle Operating Expenses	Transfers Out - General	\$ 53,268.00	\$	53,268.00
<b>60060</b> 2% Administrative Fee	Transfers Out - General	\$ 37,825.00	\$	37,825.00
<b>60060</b> 24% of Vehicle Capital (Iron Worker & Transmission Flush)	Transfers Out - General	\$ 6,339.00	\$	6,339.00
		<b>\$ 97,432.00</b>	<b>\$</b>	<b>97,432.00</b>
<b>60095</b> 50% of Debt for PW's Improvements (13%)	Transfers Out - Water	\$ 17,416.00	\$	17,416.00
<b>60095</b> 50% Dump Truck W/Snow Plow * Automatic Gage	Transfers Out - Water	\$ 115,000.00	\$	122,500.00
		<b>\$ 132,416.00</b>	<b>\$</b>	<b>139,916.00</b>
<b>TOTAL TRANSFERS OUT OF CITY T-TAX</b>		<b>\$ 229,848.00</b>	<b>\$</b>	<b>237,348.00</b>

**CAPITAL OUTLAY SUMMARY 2025-2026**



**STORM WATER TRANSFERS OUT:**

**60040** Transfer to Parks 75% of sales taxes collected

Transfers Out - Park

<b>\$</b>	<b>711,149.00</b>	<b>\$</b>	<b>711,149.00</b>
-----------	-------------------	-----------	-------------------

**60095** N/A

Transfers Out - Water

<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
-----------	----------	-----------	----------

**TOTAL TRANSFERS OUT OF STORM WATER**

<b>\$</b>	<b>711,149.00</b>	<b>\$</b>	<b>711,149.00</b>
-----------	-------------------	-----------	-------------------

## CAPITAL OUTLAY SUMMARY 2025-2026



### POLICE TRANSFERS OUT:

	<u>Dept Head Request</u>	<u>Approved Budget</u>
<b>60060</b> Gym Equipment 50% Share of \$13,920 & 657 W Main (Removed) Transfers Out - General	\$ 94,460.00	\$ 6,960.00
<b>60060</b> 50% Debt Service Transfers Out - General	\$ 42,870.00	\$ 42,870.00
<b>60060</b> 31% of Vehicle Operating Expenses Transfers Out - General	\$ 68,804.00	\$ 68,804.00
<b>60060</b> 31% of Vehicle Capital (Iron Worker & Transmission Flush) Transfers Out - General	\$ 8,188.00	\$ 8,188.00
<b>TOTAL TRANSFERS OUT OF POLICE</b>	<b>\$ 214,322.00</b>	<b>\$ 126,822.00</b>

### DISPATCH TRANSFERS OUT:

<b>60035</b> Capital Reserve 911 update	Transfers Out - Capital	\$ -	\$ -
<b>TOTAL TRANSFERS OUT OF DISPATCH</b>		<b>\$ -</b>	<b>\$ -</b>

## CAPITAL OUTLAY SUMMARY 2025-2026



**WATER TRANSFERS OUT:**

		<b>Dept Head Request</b>	<b>Approved Budget</b>
<b>60060</b>	26% of Vehicle Operating Expenses	\$ 57,706.00	\$ 57,706.00
<b>60060</b>	26% of Vehicle Capital (Iron Worker & Transmission Flush)	\$ 6,867.00	\$ 6,867.00
<b>60060</b>	2% Admin Fee on Water Sales	\$ 85,646.00	\$ 85,646.00
		<b>\$ 64,573.00</b>	<b>\$ 150,219.00</b>
<b>60094</b>	50% Loader & Daupler Dispatch System	\$ 105,500.00	\$ 105,500.00
		<b>\$ 105,500.00</b>	<b>\$ 105,500.00</b>
<b>60096</b>	F-CC Sell	\$ -	\$ 2,069,153.00
		<b>\$ -</b>	<b>\$ 2,069,153.00</b>
<b>TOTAL TRANSFERS OUT</b>		<b>\$ 170,073.00</b>	<b>\$ 2,324,872.00</b>
<b><u>Capital Improvement</u></b>			
<b>60095</b>		\$ -	\$ -
<b>Total Transfers</b>	Agrees to Ordinance	<b>\$ 9,001,407.00</b>	<b>\$ 11,596,198.00</b>

### 3 year Capital Plan FY26-29

Fund/Department	Project	FY 2026-2027	FY 2027-2028	FY 2028-2029	Notes
<b>MULTIPLE DEPT.'S</b>					
Multiple	Workstation Replacement	\$ 22,000	\$ 22,000	\$ 22,000	Various Departments
Multiple	Tire Changing Equipment	\$ -	\$ 60,000	\$ -	For Vehicle Maintenance - Various Departments
	<b>SUBTOTAL</b>	<b>\$ 22,000</b>	<b>\$ 82,000</b>	<b>\$ 22,000</b>	
<b>ADMIN/PD</b>					
Admin/PD	Debt Service - Roof Replacement & Solar Panels	\$ 85,816	\$ 85,796	\$ 86,000	10 year Debt Service Principal & Interest - 32% is Admin/Police of total Debt Service. Public Safety will transfer over 50%.
Admin/PD	657 W Main Parking Lot	\$ 175,000	\$ -	\$ -	50% Admin (\$87,500) & 50% Police (\$87,500)
	<b>SUBTOTAL</b>	<b>\$ 260,816</b>	<b>\$ 85,796</b>	<b>\$ 86,000</b>	
<b>ADMINISTRATION</b>					
Admin	Desk - Payroll/HR Clerk	\$ 2,500	\$ -	\$ -	
Admin	BS&A Software 50% Portion	\$ 24,346	\$ 25,564	\$ 26,842	This will be an on-going annual expense - will be expensed under Maintenance Contracts.
Admin	CivicPlus Agenda & Meeting Management	\$ 15,041	\$ 15,793	\$ 16,583	This will be an on-going annual expense - will be expensed under Maintenance Contracts.
	<b>SUBTOTAL</b>	<b>\$ 41,887</b>	<b>\$ 41,357</b>	<b>\$ 43,425</b>	
<b>NON-DEPARTMENTAL</b>					
Non- Departmental	Debt Service - Solar Canopy with EV Charging Station	\$ 18,772	\$ 18,768	\$ 18,813	10 year Debt Service Principal & Interest - 7% Non-Dept of Total Debt Service
	<b>SUBTOTAL</b>	<b>\$ 18,772</b>	<b>\$ 18,768</b>	<b>\$ 18,813</b>	
<b>HEALTH</b>					
Health	Additional Animal Pens	\$ 55,000	\$ -	\$ -	
Health	PT Animal Control Clerk	\$ -	\$ -	\$ 18,019	Clerk @ \$15.63 * 1040 Hrs plus FICA, Uniforms, etc.
	<b>SUBTOTAL</b>	<b>\$ 55,000</b>	<b>\$ -</b>	<b>\$ 18,019</b>	
<b>LIBRARY</b>					
Library	Debt Service - A/C & LED Lighting	\$ 61,680	\$ 61,666	\$ 61,813	10 year Debt Service Principal & Interest - 23% Library of Total Debt Service - 100% transfer from General Fund to Library (General Source)
Library	Upgrade Alarm System	\$ 5,000	\$ -	\$ -	General Fund Source
Library	Update Café Furniture	\$ -	\$ 10,000	\$ -	General Fund Source
Library	Children's Area Shelving to Bin System			\$ 50,000	General Fund Source
	<b>SUBTOTAL</b>	<b>\$ 66,680</b>	<b>\$ 71,666</b>	<b>\$ 111,813</b>	
<b>PARK</b>					
Park	New Utility vehicle	\$ 40,000	\$ -	\$ -	
Park	Ballfield lighting Crites	\$ 350,000	\$ -	\$ -	
Park	New stage field pavilion	\$ 40,000	\$ -	\$ -	
Park	Fishing dock Al Brown lake	\$ 30,000	\$ -	\$ -	Replace Existing Structure
Park	Playground Structure at Sunset Bird Park	\$ 40,000	\$ -	\$ -	Replace Existing Structure
Park	Play Equipment @ Stage Field	\$ 100,000	\$ -	\$ -	Replace Existing Structure
Park	Forestry Cutter	\$ -	\$ 40,000	\$ -	
Park	Upgrade Light Field 1 @ Sunset	\$ -	\$ 250,000	\$ -	
Park	(2) Zero Turns	\$ -	\$ 30,000	\$ -	Replace Mowers
	<b>SUBTOTAL</b>	<b>\$ 600,000</b>	<b>\$ 320,000</b>	<b>\$ -</b>	

Fund/Department	Project	FY 2026-2027	FY 2027-2028	FY 2028-2029	Notes
<b>City T-Tax</b>					
City T-Tax	Debt Service - Street Lights Project	\$ 17,431	\$ 17,425		10 year Debt Service Principal & Interest - 50% Transfer to Water Fund for City T-Tax Share.
City T-Tax	John Deere Backhoe	\$ 130,000	\$ -	\$ -	
City T-Tax	Heavy duty deck over fill trailer	\$ 45,000	\$ -	\$ -	
City T-Tax	Patchbox with Lift	\$ 10,700	\$ -	\$ -	
City T-Tax	Skidsteer Replacement	\$ 100,000	\$ -	\$ -	
City T-Tax	Festus Sidewalks Construction	\$ 198,200	\$ -	\$ -	20% our Share????
City T-Tax	Safe Streets for All Implementation		Unknown Cost		80/20 Grant
	<b>SUBTOTAL</b>	<b>\$ 501,331</b>	<b>\$ 17,425</b>	<b>\$ -</b>	
<b>COUNTY T-TAX</b>					
County T-Tax	20 year plan - Street Overlay's	\$ 800,000	\$ 800,000	\$ 800,000	
	<b>SUBTOTAL</b>	<b>\$ 800,000</b>	<b>\$ 800,000</b>	<b>\$ 800,000</b>	
<b>STORM WATER</b>					
<b>MULTIPLE PW'S</b>					
Multiple - PW	Epoxy floor at P/W	\$ 60,000	\$ -	\$ -	50% City T-Tax (\$30,000) & 50% Water (\$30,000)
Multiple - PW	Reasphalt Public Works parking lot	\$ 100,000	\$ -	\$ -	50% City T-Tax (\$50,000) & 50% Water (\$50,000)
Multiple - PW	Dump Truck w/Snow Plow	\$ 200,000	\$ -	\$ -	50% City T-Tax (\$50,000) & 50% Water (\$50,000)
Multiple - PW	New Public Works Facility	\$ -	\$ -	\$ 3,000,000	Approximately 2031
	<b>SUBTOTAL</b>	<b>\$ 360,000</b>	<b>\$ -</b>	<b>\$ 3,000,000</b>	
<b>WATER</b>					
Water- Distribution	Water Main Replacement	\$ 300,000	\$ 300,000	\$ 300,000	Various Main Replacement each year
Water- Distribution	Water Main - Construction	\$ 1,000,000	\$ -	\$ -	
Water- Distribution	Twin Tanks Pumps	\$ -	\$ 40,000	\$ -	
Water- Distribution	Pickup Truck	\$ 70,000	\$ 65,000	\$ -	Replace Existing
Water- Distribution	Track Loader	\$ -	\$ -	\$ 95,000	Replace Existing
	<b>SUBTOTAL</b>	<b>\$ 1,370,000</b>	<b>\$ 405,000</b>	<b>\$ 395,000</b>	
<b>WATER DEBT</b>					
					Replace Existing
Water Debt	Debt Service - Water Meter Project	\$ 48,272	\$ 48,260	\$ 48,375	10 year Debt Service Principal & Interest - 18% Water of Total Debt Service
Water Debt	Debt Service - PW's HVAC, Tuckpointing, Interior & Exterior Liahna	\$ 34,863	\$ 34,855	\$ 34,938	10 year Debt Service Principal & Interest - 13% Water/Street of Total Debt Service - 50% Transfer to Water Fund for City T-Tax Share.
	<b>SUBTOTAL</b>	<b>\$ 83,135</b>	<b>\$ 83,115</b>	<b>\$ 83,313</b>	Replace Existing
<b>POLICE</b>					
Public Safety- Police	(2) Boila Wraps	\$ 5,000	\$ -	\$ -	
Public Safety- Police	Drone	\$ 14,000	\$ -	\$ -	Possibly Split with Fire 50/50
Public Safety- Police	Body Cameras - Refresh	\$ 30,000	\$ -	\$ -	Replace Existing
Public Safety- Police	Flock Cameras/ARPA	\$ 25,000	\$ 25,000	\$ 25,000	FY25-26 Final ARPA Funding \$15,000 only & \$10,000 from Public Safety, then starting FY27 going forward 100% Public Safety Funds.
Public Safety- Police	4 Cars	\$ 320,000	\$ 340,000	\$ 360,000	Replace Existing
Public Safety- Police	(5) Portable Radios	\$ 40,000	\$ 40,000	\$ 40,000	Replace Existing
Public Safety- Police	Bullet Proof Vest	\$ 14,000	\$ -	\$ -	Replace Existing
Public Safety- Police	(5) MDT's	\$ 15,000	\$ 15,000	\$ 15,000	Replace Existing
Public Safety- Police	(4) Tasers	\$ 13,000	\$ 13,000	\$ 13,000	Replace Existing
Public Safety- Police	Training / Evidence Building	\$ 2,000,000	\$ -	\$ -	

Fund/Department	Project	FY 2026-2027	FY 2027-2028	FY 2028-2029	Notes
	<b>SUBTOTAL</b>	\$ 2,476,000	\$ 433,000	\$ 453,000	
<b>DISPATCH</b>					
Public Safety- Dispatch	Dispatch Chair	\$ 2,500	\$ -	\$ -	
Public Safety- Dispatch	Add Radio & 911 to 3rd Position	\$ 44,000	\$ 44,000	\$ 44,000	5 Year Lease Purchase Starting 2025-2026
Public Safety -Dispatch	Voice Recorder	\$ 6,000	\$ -	\$ -	
	<b>SUBTOTAL</b>	\$ 52,500	\$ 44,000	\$ 44,000	
<b>FIRE</b>					
Public Safety - Fire	Jeffco 911 Contract	\$ 14,000	\$ -	\$ -	10 of 10 - Completed
Public Safety - Fire	Land for Station No. 1	\$ 350,000	\$ -	\$ -	
Public Safety - Fire	New Station No. 2	\$ 3,000,000	\$ -	\$ -	20 Year COP Lease
Public Safety - Fire	Outfit Station No. 2	\$ 40,000	\$ -	\$ -	
Public Safety - Fire	Design/Build for Station No. 1	\$ 320,000	\$ -	\$ -	
Public Safety - Fire	Brush/Quick Response Vehicle	\$ 275,000	\$ -	\$ -	
Public Safety - Fire	UTV with Trailer	\$ 25,000	\$ -	\$ -	
Public Safety - Fire	Skid Unit	\$ 10,000	\$ -	\$ -	
Public Safety - Fire	Power Washer	\$ 1,200	\$ -	\$ -	
Public Safety - Fire	CPR Manikin Kit	\$ 2,200	\$ -	\$ -	
Public Safety - Fire	Fire Extinguisher Training System	\$ 27,000	\$ -	\$ -	
Public Safety - Fire	New Station No. 1	\$ -	\$ 4,000,000	\$ -	20 Year COP Lease
Public Safety - Fire	Outfit Station No. 1	\$ -	\$ 90,000	\$ -	
Public Safety - Fire	New Pumper/Rescue Truck	\$ -	\$ 1,100,000	\$ -	15 Year COP Lease
Public Safety - Fire	Turnout Gear Extractor	\$ -	\$ 9,000	\$ -	
Public Safety - Fire	Turnout Gear Dryer	\$ -	\$ 11,000	\$ -	
Public Safety - Fire	Turnout Gear	\$ -	\$ 72,000	\$ -	
Public Safety - Fire	Boots, Helmets, Hoods & Gloves	\$ -	\$ 14,400	\$ -	
Public Safety - Fire	Scott Scomms Mask	\$ -	\$ 21,600	\$ -	
Public Safety - Fire	SCBA	\$ -	\$ 50,000	\$ -	
Public Safety - Fire	Loose Goods for Pumper	\$ -	\$ 25,000	\$ -	
Public Safety - Fire	Hose	\$ -	\$ 21,000	\$ -	
Public Safety - Fire	Asst Chief and/or Public Education Specialist	\$ -		Unknown Cost	
Public Safety - Fire	Promote Captains & Battalion Chiefs	\$ -		Unknown Cost	
Public Safety - Fire	Car Fire Prop	\$ -	\$ -	\$ 75,000	
Public Safety - Fire	Training Center Classroom	\$ -	\$ -	\$ 150,000	
Public Safety - Fire	Ladder Truck Replacement	\$ -	\$ 1,300,000	Possible Rollover	
Public Safety - Fire	Staff Vehicle Replacement	\$ -	\$ 85,000	\$ -	Replace Existing
Public Safety - Fire	9-12 Full-time Firefighters	\$ -	\$ 1,158,632	\$ -	Estimate is based on 12 New Firefighters -Safer Grant (no expenses until 2030)
	<b>SUBTOTAL</b>	\$ 4,064,400	\$ 7,957,632	\$ 225,000	
	<b>GRAND TOTAL</b>	\$ 10,772,521	\$ 10,359,759	\$ 5,300,383	

**\* SALARIED EMPLOYEES**

**3% PAY INCREASE + OTHER ADJUSTMENTS - EFFECTIVE OCTOBER 1, 2025**

**LIST OF EMPLOYEES AT**

**\*SALARIED/EXEMPT**

**\*SALARIED/EXEMPT**

**FOR BUDGET YEAR 2025-2026**

EMPLOYEE NAME	Salary Rate	Hourly/FLSA	Hire Date
<b>ADMINISTRATION</b>			
1 Camp, G	\$ 163,770.00	\$ 78.74	5/15/2017
Camp-Car Allow	\$ 4,200.00		car allowance
2 Vaughn, M.	\$ 87,344.00	\$ 41.99	12/15/1997
3 Smith, Leah	\$ 72,266.45	\$ 34.74	12/29/2023
4 O'Haleck, M	\$ 58,156.80	\$ 27.96	4/6/2015
5 Sago, M.	\$ 69,867.20	\$ 33.59	11/13/1990
5 Payroll/HR Clerk	\$ -	\$ -	NOT OPEN YET
6 Brown, Melissa	\$ 47,715.20	\$ 22.94	4/6/2015
7 Filkins, Jennifer	\$ 40,060.80	\$ 19.26	10/30/2024
<b>PUBLIC WORKS DIRECTOR, ROW MANAGER &amp; FACILITY TECHNICIAN</b>			
1 Christopher, M	\$ 103,721.00	\$ 49.87	4/1/2024
2 Dollar, S	\$ 85,160.40	\$ 40.94	8/18/2005
3 Filkins, P	\$ 52,977.60	\$ 25.47	3/17/2025
<b>BUILDING</b>			
1 Harris, M	\$ 82,208.17	\$ 39.52	3/6/2000
2 Walker, J	\$ 56,784.00	\$ 27.30	4/1/2019
3 Kirchner, D	\$ 49,088.00	\$ 23.60	1/19/2021
4 Cochran, H	\$ 48,630.40	\$ 23.38	2/1/2022
<b>TOURISM</b>			
1 Lowry, B	\$ 60,694.88	\$ 29.18	9/30/2013
<b>POLICE</b>			
Chf 1 Wendel, D	\$ 122,682.07	\$ 58.98	5/30/1995
Cpt 2 Pippin, L	\$ 99,743.26	\$ 47.95	6/1/2011
Sgt 3 Drummond, B	\$ 86,880.31	\$ 38.9800	12/31/2015
Patrol 4 Murphy, C	\$ 65,508.00	\$ 29.3900	9/29/2025
Crp 5 Agee, B	\$ 84,281.07	\$ 37.8100	12/31/2015
SRO Crp 6 Cavaness, M	\$ 84,281.07	\$ 37.8100	11/1/2002
Crp 7 Schleusner, K	\$ 78,268.94	\$ 35.1100	3/14/2017
Crp 8 Bailey, R.	\$ 78,268.94	\$ 35.1100	6/6/2018
Det Sgt 9 Litzau, A	\$ 86,150.23	\$ 38.6500	8/12/2014
Crp 10 Duffner, J.	\$ 78,268.94	\$ 35.1100	12/1/2017
Det 11 Cox, T	\$ 76,507.39	\$ 34.3200	4/21/1999
Det 12 Rogers, K	\$ 68,487.70	\$ 30.7200	6/16/2021
Crp 13 Pullen, C	\$ 78,265.11	\$ 35.1100	3/23/2022
SRO 14 Placke, R	\$ 66,156.81	\$ 29.6800	7/22/2021
Crp 15 Peery, A	\$ 78,265.11	\$ 35.1100	2/19/2017
Patrol 16 Ries, S	\$ 65,679.36	\$ 29.4700	6/14/2018
SRO 17 Brookshire, J	\$ 65,676.68	\$ 29.4700	7/19/2021
Patrol 18 Limpert, G	\$ 65,566.01	\$ 29.4200	6/12/2023
SRO 19 Houston, A.	\$ 65,566.01	\$ 29.4200	8/9/2021
Patrol 20 Noreen, A	\$ 65,569.09	\$ 29.4200	11/14/2022
Traffic 21 Greenlee, B	\$ 65,566.01	\$ 29.4200	4/22/2019
Patrol 22 Maxwell, A	\$ 65,427.92	\$ 29.3600	6/17/2021
Patrol 23 Young, H	\$ 62,677.44	\$ 28.1200	1/18/2021
Patrol 24 Buehner, B	\$ 62,232.60	\$ 27.9200	11/28/2023
Traffic 25 Kraus, J	\$ 61,343.87	\$ 27.5200	11/27/2023
Patrol 26 Moonier, J	\$ 68,237.50	\$ 30.6100	4/15/2024
Patrol 27 Hart, Tanner	\$ 61,413.75	\$ 27.5500	8/19/2024
Patrol 28 Studyvin, J	\$ 61,285.00	\$ 27.4900	2/3/2025

EMPLOYEE NAME	Pay Rate	Hourly/FLSA	AVERAGE	Gross Pay	Hire Date
<b>FIRE TAX</b>					
156 OT HOURS					
* 1 Broombaugh, J	\$ 91,663.00	\$ 44.0688			12/5/2022
2 Brown, J	\$ 67,364.36	\$ 24.4400	\$ 5,718.96	\$ 73,083.32	3/23/2015
3 Schlichting, B	\$ 67,364.36	\$ 24.4400	\$ 5,718.96	\$ 73,083.32	3/23/2015
4 Spradling, C	\$ 67,364.36	\$ 24.4400	\$ 5,718.96	\$ 73,083.32	3/23/2015
5 Charleville, C	\$ 51,293.56	\$ 18.6100	\$ 4,354.74	\$ 55,648.30	12/30/2019
6 Reinbold, S	\$ 51,293.56	\$ 18.6100	\$ 4,354.74	\$ 55,648.30	12/30/2019
7 Gilkey, K	\$ 50,069.55	\$ 18.1700	\$ 4,251.78	\$ 54,321.33	5/31/2022
8 Stinson, H.	\$ 48,730.48	\$ 17.6900	\$ 4,139.46	\$ 52,869.94	12/22/2023
9 Gold, H	\$ 48,730.48	\$ 17.6900	\$ 4,139.46	\$ 52,869.94	4/3/2024
10 Kister, M	\$ 48,730.48	\$ 17.6900	\$ 4,139.46	\$ 52,869.94	3/1/2024
* 11 Peters, S	\$ 64,117.88	\$ 30.8259	N/A	N/A	5/2/2022
12 NEW FIREFIGHTER	\$ 46,327.04	\$ 16.81	\$ 3,933.43	\$ 50,260.47	Open
13 NEW FIREFIGHTER	\$ 46,327.04	\$ 16.81	\$ 3,933.43	\$ 50,260.47	Open
14 NEW FIREFIGHTER	\$ 46,327.04	\$ 16.81	\$ 3,933.43	\$ 50,260.47	Open
PT - PT-24hrs/dayx365	\$ 12.72		Base Rate		
PT 4 PT-24hrs/dayx365	\$ 13.10		various		
PT 2 PT-24hrs/dayx365	\$ 13.76				
PT 1 PT-24hrs/dayx365	\$ 14.39				
PT 3 PT-24hrs/dayx365	\$ 14.44				
PT 1 PT-24hrs/dayx365	\$ 14.88				
4 PT-24hrs/dayx365	\$ 15.25				
15 AVG	\$ 14.08				
<b>LIBRARY</b>					
* 1 Steffen, E	\$ 73,154.27	\$35.17			1/2/2020
PT 2 Lamb, M	\$ 43,888.00	\$ 21.10			12/23/2024
PT 1 Werner, K	\$ 18,896.80	\$ 18.17			6/17/2013
PT 2 Farmer, A	\$ 12,558.00	\$ 16.10			8/25/2023
PT 3 Livingstone, L	\$ 24,155.04	\$ 16.59			3/8/2021
PT 4 Harris, L	\$ 18,418.40	\$ 17.71			7/15/2019
PT 5 Shadows, M	\$ 12,558.00	\$ 16.10			1/11/2023
PT 6 Chaney, G	\$ 23,441.60	\$ 16.10			7/6/2021
PT 7 O'Shea, A	\$ 12,558.00	\$ 16.10			7/12/2021
<b>PARK</b>					
* 1 Whaley, J	\$ 86,085.04	\$ 41.39			12/28/2010
2 Proffitt, K	\$ 59,467.20	\$ 28.59			8/28/2006
3 Walker, K	\$ 52,374.40	\$ 25.18			10/9/2014
4 <del>Portell, K</del>	<del>\$ 52,020.80</del>	<del>\$ 25.01</del>	Retire		3/5/2018
4 Open (Portell)	\$ 42,390.40	\$ 20.38			Open
5 Open New	\$ 42,390.40	\$ 20.38			Open
6 Eisenbeis, Matthew	\$ 43,659.20	\$ 20.99			8/4/2025
7 Van Etten, J	\$ 43,659.20	\$ 20.99			4/14/2025
<b>STREET</b>					
1 Pruneau, E	\$ 68,369.60	\$ 32.87			2/2/2015
2 Cox, K.	\$ 55,016.00	\$ 26.45			10/26/2020
3 Brown, J.	\$ 45,926.40	\$ 22.08			4/1/2024
4 Schick, V	\$ 43,659.20	\$ 20.99			5/20/2025
5 Laramore, R	\$ 48,152.00	\$ 23.15			12/3/2018
6 Doyle, M	\$ 45,364.80	\$ 21.81			6/24/2024
7 Hunter Hess	\$ 43,659.20	\$ 20.99			9/8/2025
8 Guynes C	\$ 45,364.80	\$ 21.81			4/1/2024

**LIST OF EMPLOYEES AT**

**\*SALARIED/EXEMPT**

	EMPLOYEE NAME	Salary Rate	Hourly/FLSA	Hire Date
Patrol 29	Rose, Kyle	\$ 60,851.99	\$ 27.3000	2/17/2025
DWI Unit 30	Gamm, Nicholas	\$ 65,920.00	\$ 29.5700	3/5/2025
Patrol 31	Open (DWI Unit)	\$ 59,068.50	\$ 26.5000	Open
Patrol 32	Open (Davis)	\$ 59,068.50	\$ 26.5000	Open
<b>POLICE ADMINISTRATION</b>				
1	Schmitt, J	\$ 49,670.40	\$ 23.88	9/7/2017
2	Johnson, D	\$ 42,265.60	\$ 20.32	3/2/2020
3	Burks, J	\$ 41,267.20	\$ 19.84	6/21/2021
<b>DISPATCH</b>				
1	Rogers, S	\$ 65,104.00	\$ 31.30	4/3/2012
2	Cook, A	\$ 62,004.80	\$ 29.81	10/28/1999
3	Skaggs, D	\$ 60,840.00	\$ 29.25	2/26/2002
4	Fischer, C	\$ 49,358.40	\$ 23.73	5/25/2018
5	Byers, Travis	\$ 43,888.00	\$ 21.10	8/26/2024
6	Rumping, K	\$ 43,888.00	\$ 21.10	3/20/2023
7	Danback, N	\$ 46,508.80	\$ 22.36	6/13/2023
8	Bailey, N	\$ 43,888.00	\$ 21.10	7/24/2023
*pre-mules rate is 19.99				
<b>JANITORS</b>				
1	Schmidt, C	\$ 39,145.60	\$ 18.82	10/1/2024

FT

**\*SALARIED/EXEMPT**

	EMPLOYEE NAME	Pay Rate	Hourly/FLSA	AVERAGE	Gross Pay	Hire Date
9	Thebeau, C.	\$ 45,364.80	\$ 21.81			9/3/2024
10	Ridenour, B	\$ 45,364.80	\$ 21.81			7/29/2024
PT						
11	Hankins, M.	\$ 20,436.00	\$ 19.65			7/1/2024
<b>WATER</b>						
1	Rundel, Z	\$ 75,774.40	\$ 36.43			1/5/2004
2	Bridges, J	\$ 68,348.80	\$ 32.86			11/15/2004
Retire	<del>Boyer, C</del>	\$ 71,448.00	\$ 34.35			12/18/1989
3	Troquille, M	\$ 60,486.40	\$ 29.08			9/8/2003
4	Open (Schweigert)	\$ 43,659.20	\$ 20.99			Open
5	Slabby, N	\$ 43,659.20	\$ 20.99			7/21/2025
6	Chambers, B	\$ 48,214.40	\$ 23.18			12/3/2018
7	Van Etten, J	\$ 49,774.40	\$ 23.93			11/8/2021
8	Thomas, C	\$ 48,152.00	\$ 23.15			8/3/2023
9	Williams, J	\$ 48,152.00	\$ 23.15			8/16/2023
10	Wait, D	\$ 48,214.40	\$ 23.18			11/29/2023
11	Kinder, P	\$ 52,187.20	\$ 25.09			6/23/2014
12	Tindall, J	\$ 66,185.60	\$ 31.82			3/25/2002
<b>PW'S ADMINISTRATION</b>						
1	McKenna, C	\$ 54,787.20	\$ 26.34			5/31/2011
2	Doyle, Christina	\$ 40,060.80	\$ 19.26			9/3/2024
3	Armbruster, J	\$ 41,662.40	\$ 20.03			3/2/2023

**FOR BUDGET YEAR 2025-2026**

**PAYROLL SUMMARY BY FUND**

SUMMARY	Overtime	Salary Appropriated	BENEFITS					Uniforms FULL YEAR	Grand Total
			15% Increase	S.S.	Lagers (Max 50K wages)	401A Match			
			Health Ins. MIRMA/5% METLIFE	7.65%	18.70 & 19.10%	Life Ins. 0.16	1.00% 3.00%		
<b>PAYROLL AMOUNTS</b>									
General Administration	\$ 2,500	\$ 644,350	\$ 154,095	\$ 49,484	\$ 120,961	\$ 944	\$ 15,100	\$ 2,986	\$ 990,420
Building & Code Enforceme	\$ 500	\$ 268,207	\$ 70,624	\$ 20,556	\$ 50,248	\$ 494	\$ 7,749	\$ 1,334	\$ 419,712
Non-Departmental	\$ 1,000	\$ 25,580	\$ 110,701	\$ 1,957	\$ 4,810	\$ 17	\$ 254	\$ 80	\$ 144,399
Vehicle Maintenance	\$ 500	\$ 112,128	\$ 36,228	\$ 8,616	\$ 21,061	\$ 224	\$ 3,305	\$ 1,035	\$ 183,097
<b>TOTAL GENERAL FUND</b>	<b>\$ 4,500</b>	<b>\$ 1,050,265</b>	<b>\$ 371,648</b>	<b>\$ 80,613</b>	<b>\$ 197,080</b>	<b>\$ 1,679</b>	<b>\$ 26,408</b>	<b>\$ 5,435</b>	<b>\$ 1,737,628</b>
Health Fund	\$ 29,718	\$ 77,369	\$ 20,954	\$ 8,192	\$ 20,025	\$ 148	\$ 2,267	\$ 416	\$ 159,089
Library Fund	\$ -	\$ 253,012	\$ 46,397	\$ 19,355	\$ 24,390	\$ 237	\$ 3,813	\$ 345	\$ 347,549
Park Fund	\$ 26,733	\$ 394,628	\$ 133,543	\$ 32,234	\$ 78,794	\$ 790	\$ 11,620	\$ 3,551	\$ 681,893
Street Fund (T-Tax)	\$ 38,000	\$ 575,113	\$ 172,243	\$ 46,903	\$ 110,831	\$ 1,112	\$ 16,385	\$ 5,380	\$ 965,967
Storm Water Fund	\$ 500	\$ 61,480	\$ 17,946	\$ 4,741	\$ 11,590	\$ 114	\$ 1,819	\$ 525	\$ 98,715
Tourism	\$ 2,000	\$ 30,973	\$ 7,170	\$ 2,522	\$ 6,166	\$ 54	\$ 910	\$ 63	\$ 49,858
Police - Public Safety	\$ 115,870	\$ 2,596,354	\$ 640,069	\$ 207,485	\$ 515,003	\$ 3,864	\$ 67,691	\$ 19,680	\$ 4,166,016
Dispatch - Public Safety	\$ 7,500	\$ 442,691	\$ 114,714	\$ 34,440	\$ 84,186	\$ 867	\$ 12,464	\$ 3,200	\$ 700,062
	<b>\$ 123,370</b>	<b>\$ 3,039,045</b>	<b>\$ 754,783</b>	<b>\$ 241,925</b>	<b>\$ 599,189</b>	<b>\$ 4,731</b>	<b>\$ 80,155</b>	<b>\$ 22,880</b>	<b>\$ 4,866,078</b>
Fire- Public Safety	\$ 68,026	\$ 990,934	\$ 254,121	\$ 81,010	\$ 178,845	\$ 1,525	\$ 23,982	\$ 15,143	\$ 1,613,586
Water Administration	\$ 9,000	\$ 209,281	\$ 62,933	\$ 16,699	\$ 40,819	\$ 386	\$ 6,163	\$ 955	\$ 346,236
Water Production	\$ 4,500	\$ 28,322	\$ 5,736	\$ 2,511	\$ 6,138	\$ 43	\$ 837	\$ 200	\$ 48,287
Water Distribution	\$ 30,000	\$ 658,629	\$ 201,684	\$ 52,680	\$ 128,774	\$ 1,262	\$ 18,754	\$ 5,325	\$ 1,097,108
	<b>\$ 43,500</b>	<b>\$ 896,232</b>	<b>\$ 270,353</b>	<b>\$ 71,890</b>	<b>\$ 175,731</b>	<b>\$ 1,691</b>	<b>\$ 25,754</b>	<b>\$ 6,480</b>	<b>\$ 1,491,631</b>
<b>GRAND TOTAL</b>	<b>\$ 503,217</b>	<b>\$ 11,304,328</b>	<b>\$ 3,074,294</b>	<b>\$ 903,200</b>	<b>\$ 2,177,561</b>	<b>\$ 18,503</b>	<b>\$ 299,022</b>	<b>\$ 89,578</b>	<b>\$ 18,369,703</b>

Benefits  58% **\$ 6,562,158** X3 Firefighters Added

**EXTRA HEALTH BENEFIT**

	1 Camp, G	EF	\$ 14,994.00	
	2 Filkins, Jennifer	EC	\$ 6,546.00	
	<b>ADMINISTRATION</b>		<b>\$ 21,540.00</b>	
	3 Cochran, H	EC	\$ 2,368.96	Allocation Split
	<b>BUILDING</b>		<b>\$ 2,368.96</b>	
Grand Fathered	4 Wendel, D	ES	\$ 12,285.25	
	5 Pippin, L	EC	\$ 6,546.00	
	6 Drummond, B	EC	\$ 6,546.00	
	7 Buehner, Blake	EC	\$ 6,546.00	
	8 Schleusner, K	ES	\$ 8,177.40	
	9 Houston, A.	EC	\$ 6,546.00	
	10 Duffner, J	EC	\$ 6,546.00	
	11 Ries, S	EC	\$ 6,546.00	
	12 Moonier, J	EC	\$ 6,546.00	
	13 Placke, R	EC	\$ 6,546.00	
	14 Hart, Tanner	EC	\$ 6,546.00	
	15 Rose, Kyle	EF	\$ 14,994.00	
	16 Gamm, Nicholas	EC	\$ 6,546.00	
	<b>POLICE</b>		<b>\$ 100,916.60</b>	

**PAYROLL SUMMARY BY FUND**

SUMMARY	Overtime	Salary Appropriated	BENEFITS					Uniforms FULL YEAR	Grand Total
			15% Increase Health Ins. MIRMA/5% METLIFE	S.S. 7.65%	Lagers (Max 50K wages) 18.70 & 19.10% 19.60%	Life Ins. 0.16	401A Match 1.00% 3.00%		

**EXTRA HEALTH BENEFIT'S CONTINUED**

17 Brown, J	EC	\$	6,546.00
18 Schlichting, B	EC	\$	6,546.00
19 Peters, S	EC	\$	6,546.00
20 Gold, H	EC	\$	6,546.00
21 Kister, M	EC	\$	6,546.00
<b>FIRE</b>		<b>\$</b>	<b>32,729.99</b>

↑ Cochran, H	EC	\$	1,309.20	Allocation Split
<b>HEALTH</b>		<b>\$</b>	<b>1,309.20</b>	

22 Steffen, E	EF	\$	14,994.00
<b>LIBRARY</b>		<b>\$</b>	<b>14,994.00</b>

23 Whaley, J	EC	\$	6,546.00
24 Eisenbeis, Matthew	ES	\$	8,177.40
<b>PARK</b>		<b>\$</b>	<b>14,723.40</b>

Grand Fathered	25 Dollar, S	EC	\$	3,853.16	Allocation Split
	26 Doyle, M	EC	\$	6,546.00	
	27 Hunter Hess	ES	\$	8,177.40	
	28 Guynes C	EC	\$	6,546.00	
	<b>STREET</b>		<b>\$</b>	<b>25,122.56</b>	

29 Becker, T	EC	\$	6,546.00
<b>VEHICLE MAINT.</b>		<b>\$</b>	<b>6,546.00</b>

↑ Dollar, S	EC	\$	2,889.87	Allocation Split
<b>STORM WATER</b>		<b>\$</b>	<b>2,889.87</b>	

↑ Dollar, S	EC	\$	2,889.87	Allocation Split
30 Slabby, N	EC	\$	6,546.00	
31 Williams, J	EC	\$	6,546.00	
<b>WATER</b>		<b>\$</b>	<b>15,981.87</b>	

**GRAND TOTAL** **\$ 239,122.43** Does not take into account any new hires and/or replacements that might not be employee only!

FT Employees 109  
 Number of Employees 31 % of Extra Benefit 28%