



NORTH BRANCH —Minnesota—

Kevin Schieber
Mayor

Robert Canada
Councilmember/Acting Mayor

Travis Miles
Councilmember

Kelly Neider
Councilmember

Peter Schaps
Councilmember

**CITY COUNCIL
SPECIAL AGENDA
TUESDAY, NOVEMBER 19, 2024 @ 6:30 PM
CITY HALL, 6408 ELM STREET, NORTH
BRANCH, MN 55056**

1. CALL TO ORDER
CALL TO ORDER

2. PLEDGE OF ALLEGIANCE
PLEDGE OF ALLEGIANCE

3. ROLL CALL
ROLL CALL

4. AGENDA APPROVAL
AGENDA APPROVAL

a. Approve Agenda

ACTION

5. STAFF REPORTS
STAFF REPORTS

a. 2025-2034 Budgets, 2025 Levy, and Enterprise Fund Budgets

VERBAL
UPDATE

6. ADJOURNMENT
ADJOURNMENT

Since we do not have time to discuss every point presented, it may seem that decisions are preconceived. However, background information is provided to the City Council on each Agenda item in advance from Staff and appointed Commissions; and decisions are based on this information and past experiences. In addition some items may also have been discussed preliminarily at Council Work Sessions. If you are aware of information that has not been discussed, please raise your hand to be recognized. Comments that are pertinent are appreciated. Items requiring excessive time may be continued to another meeting.



NORTH BRANCH

November 19, 2024

TO: The Honorable Mayor and City Council

FROM: Sharon Wright, Finance Director

SUBJECT: 2025 Levy and Budget Update

First, I want to thank you for all the challenging work you have put in on framing the 2025 operating and capital budgets. Based upon prior Council discussions at budget meetings, staff is recommending the following levy for 2025:

Purpose	Dollar Amount	Change in Tax Rate
General Fund Operating Levy	\$7,380,560.00	2024 Tax Rate: 36.93% 2025 Tax Rate: 46.69%

This levy accomplishes the following Council goals and investments in the City:

- Ensuring adequate staffing to meet increased service needs
 - Adds a Human Resources position.
 - Adds a new patrol officer position.
 - Promotes an existing officer to a Sergeant's position.
 - Increases the pay for our paid, on-call firefighters to attract and retain firefighters.
 - Adds two public works employees.
 - Permits the financing of 4 new squad cars: this includes 3 cars to improve the police fleet and provides 1 car for the new patrol officer position.
 - Increases the contribution to pavement management from \$507,000 in 2024 to \$750,000 in 2025. (This still underfunds the pavement management program. In prior plans, pavement management was recommended to increase to \$1,379,170 in 2025. However, additional dollars for projects can be managed through bonding.)
- Begins to fund a capital fund by levying \$275,000 for future equipment needs.
- Permits existing levels of service to be carried out by the City.

What is not included:

- Tanker truck replacement
- Mower replacement
- Replacing the carpet in the community room at the Library
- Setting aside \$440,000 for facility needs. The council should have a larger discussion on facility

improvements when the final space needs analysis and facilities reports are completed.

City staff has researched bonding options for the replacement of a fire tanker truck, a ladder truck, three (3) plow trucks, a front end loader, and a leaf vacuum unit. This could all be done if the City issues a \$3,000,000 bond in 2025. Payments on this bond would not begin until 2026. Interest only payments could start in 2026 with full principal and interest payments beginning in 2027. The City's debt service payments are declining from \$337,000 in 2025 to \$164,000 in 2027. This gives you room to add to debt service without having a larger levy increase.

The County Road 30/377th Avenue roundabout project is scheduled to happen in 2025. The City committed to its \$1,000,000 share of the project in 2023. However, funding for the City's share was not included in the City's 2024 or 2025 budget. Therefore, we are recommending the City use general fund reserves to pay its share. Available reserve dollars are between \$500,000 to \$1,200,000. Therefore, using reserve funds for this one-time project will meet the City's financial commitment, keeps the City within its fund balance policy, and does not increase the levy.

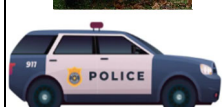
We believe this is a comprehensive budget approach which sets the City up for future success. North Branch has seen tremendous growth over the last decade and the City needs to adopt a budget that addresses the additional demands of that growth.

Also included in the Council's budget packet are:

- property tax examples for residential and commercial properties

2025 – 2035 Staff Additions and Capital Budget Highlights

Department	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Administration	Human Resources Specialist 	Customer Service Specialist 				Communication Specialist 				Deputy Clerk 	
Building Inspections		Code & Zoning Officer (7/1) 	Inspections Program Coord. 	Building Inspector 	Rental Housing & Fire Inspector 						
Building Inspection Equipment		• 1/2 Ton 4WD pickup		• 1/2 Ton 4WD pickup	• Car • 1/2 Ton 4WD pickup	• 1/2 Ton 4WD pickup			• 1/2 Ton 4WD pickup		
Community Development – Planning			Economic Dev. Admin Svc 		Associate Planner 					City Planner 	
Elections											
Facilities Plan											
Finance	Promo Opportunity Asst Finance Dir. \$				Finance Clerk 						
Fire	Update Pay Structure Phase I	Phase 2	Phase 3	Phase 4	Phase 5						
Fire Equipment		Ladder Truck  Tanker 	• Grass Rig Replacement • Extrication Equipment (Battery powered) • Replace Truck Tank	• Grass Rig Kenworth Engine Replacement  		• Replace SCBAs 	• Tanker Chassis replacement	• Extrication Equip. (Battery powered)			

Department	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Parks	PT GIS Consultant 		PT Parks Programming 	Make Parks Programming FT 							
Parks Equipment	Lease a Front-cut Lawn Mower 60" 30HP	GIS Equipment		All wheel drive or 4WD vehicle					All wheel drive or 4WD vehicle		
Park Projects	- Trails Maintenance and Repair - Harder Park parking lot resurface - RJMP parking lot resurfacing - Central Park basketball court resurface - Northwood Park basketball court resurface - County Road 30 Crosswalk - Flink Ave Trail Phase II - Malmquist Prop	- Trails Maintenance and Repair - Wildridge Park - Outdoor Archery Range - Sunrise Prairie Regional Trail Maintenance - Clayton Anderson memorial Park improvement - Falcon Ave Trail - Harder Park Trail connection - Northwood Park playground equipment	- Trails Maintenance and Repair - Wildridge Park basketball resurface - Lucht's Crossing Park Development - Lucht's Crossing Trail Development - Northwood Park pickleball court lighting	- Trails Maintenance and Repair - North Branch Oaks playground equipment - Harder Park playground equipment	- Trails Maintenance and Repair - Northwoods Park underground sprinkling - Tower Fields sprinkling - Townsedge Park development - Meadows North expansion - Roger Johnson park lighting	- Trails Maintenance and Repair - Tower Fields parking lot paving - Dog Park - Roger Johnson Memorial Park playground equipment	- Trails Maintenance and Repair - RJMP Park expansion	- Trails Maintenance and Repair - Wildridge Park playground equipment	- Trails Maintenance/Repair - St. Croix Trails Hemingway-Harder	- Trails Maintenance/Repair - Grand Avenue pedestrian bridge	Trails Maintenance/Repair
Police	Promo to Sergeant \$ New Patrol Off. 	Promo to Sergeant \$ New Patrol Off. 	Promo to Lieutenant \$ New Patrol Off. 	Admin. Support Position 	New Patrol Off. 	New Patrol Off. 	New Patrol Off. 				
Police Equipment	Finance 4 squad cars 	Finance 3 Squad Cars 	4 Squad Cars 	3 Squad Cars 	4 Squad Cars 	5 Squad Cars 	4 Squad Cars 	4 Squad Cars 	3 Squad Cars Speed Trailer  	4 Squad Cars 	Squad Cars 

Department	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Public Safety Warning Sirens			Warning Siren @ 6674 Ash Street 	Warning Siren @ 38177 Falcon Ave 		Warning Siren @ 7852 380th Street 	Warning Siren @ 6408 Elm Street 		Warning Siren @ 41198 Flink Avenue 	Warning Siren @ 7299 410th Street 	
Public Works	2 PW Maintenance  	PW Maintenance 	PW Maintenance 		Sts & Park Lead (Promo) \$ PW Maintenance 		PW Maintenance 	PW Maintenance 			
Public Works Equipment		- Tandem Axle Snowplow 1 Ton 4WD Plow Truck 	- Front End Loader - Tandem Axle Snow Plow 	4WD Utility Vehicle - Asphalt Roller - Trailer 12,000-pound capacity - Ditch Maintainer - Leaf Vacuum Unit 	1 Ton 4WD Plow Truck 			Road Grader 			
Pavement Management	\$557,000.00	\$1,420,545.00	\$1,463,161.00	\$1,507,056.00	\$1,552,268.00	1,598,836.00	\$1,546,801.00	\$1,600,000.00	1,650,000.00	\$1,700,000.00	\$1,750,000.00
Sidewalk Replacement	\$21,855.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00
Street Projects		- Ash Street - Falcon Ave. - Maple Street 9th and 10th Ave. 12th Ave. 360th	- Intersection, Signal Roundabout - Hemmingway Ave. Paving	360th Street							
Technology					Replace Electronic Bulletin Board Forest/Hwy95					Security Cameras	

Levy Projection

Description	Fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
General Fund - operating levy		5,297,000.00	6,097,634.00	6,675,986.00	7,288,305.00	7,943,837.00	8,542,390.00	9,442,010.00	10,154,561.00	10,809,289.00	11,349,753.00	11,917,241.00
Economic Development - operating levy		185,000.00	194,250.00	195,000.00	195,000.00	195,000.00	195,000.00	195,000.00	195,000.00	195,000.00	195,000.00	195,000.00
Capital Plan Funding		-	275,000.00	300,000.00	300,000.00	350,000.00	375,000.00	400,000.00	450,000.00	500,000.00	550,000.00	600,000.00
		5,482,000.00	6,566,884.00	7,170,986.00	7,783,305.00	8,488,837.00	9,112,390.00	10,037,010.00	10,799,561.00	11,504,289.00	12,094,753.00	12,712,241.00
Cost of Living increase in General Fund - operating levy				4.0%	4.6%	4.0%	4.0%	5.0%	5.0%	5.0%	5.0%	5.0%

Already Committed Debt Levies												
Chisago County	476	225,000.00	198,585.00	153,256.00	-	-	-	-	-	-	-	-
2020A*	322	48,000.00	45,100.00	40,000.00	39,000.00	43,000.00	41,000.00	-	-	-	-	-
2022A*	399	145,000.00	142,000.00	120,000.00	125,000.00	130,000.00	90,000.00	95,000.00	95,000.00	95,000.00	-	-
Total Committed Debt Levies		418,000.00	385,685.00	313,256.00	164,000.00	173,000.00	131,000.00	95,000.00	95,000.00	95,000.00	-	-

Staffing Needs												
Administrative		-	96,136.00	32,000.00	-	-	-	89,000.00	-	-	-	65,000.00
Building Inspections		-	-	43,000.00	58,000.00	85,000.00	85,000.00	-	-	-	-	-
Community Development		-	-	-	47,000.00	-	81,000.00	-	-	-	-	108,000.00
Finance		-	-	-	-	-	84,000.00	-	-	-	-	-
Public Works		-	31,906.00	24,000.00	25,000.00	-	35,000.00	25,000.00	25,000.00	-	-	-
Parks		-	-	-	20,000.00	70,000.00	-	-	-	-	-	-
Police		-	128,219.00	150,000.00	150,000.00	65,000.00	115,000.00	115,000.00	115,000.00	-	-	-
Fire		-	65,322.00	40,000.00	50,000.00	50,000.00	50,000.00	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Total Staffing Needs		-	321,583.00	289,000.00	350,000.00	270,000.00	450,000.00	229,000.00	140,000.00	-	-	173,000.00

Capital Needs:												
Equipment Replacement by Dept												
Building Inspections	701	-	-	35,000.00	-	-	80,000.00	-	-	-	-	-
Public Works	701	-	-	185,000.00	50,000.00	-	285,000.00	240,000.00	40,000.00	120,000.00	60,000.00	-
Parks	701	-	-	25,000.00	-	-	-	-	-	-	-	-
Information Technology	701	-	-	-	-	-	100,000.00	-	-	-	-	500,000.00
Police	701	-	-	-	-	231,000.00	-	382,000.00	-	-	269,000.00	-
Fire	701	-	-	-	130,000.00	110,000.00	-	-	-	85,000.00	-	-
	701	-	-	-	-	-	-	-	-	-	-	-
Total Equipment Needs		-	-	245,000.00	180,000.00	341,000.00	465,000.00	622,000.00	40,000.00	205,000.00	329,000.00	500,000.00

Parks		-	50,000.00	-	213,000.00	87,000.00	97,000.00	108,000.00	618,000.00	800,000.00	900,000.00	900,000.00
Infrastructure		-	-	-	-	-	-	250,000.00	750,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Total Parks & Infrastructure Needs		-	50,000.00	-	213,000.00	87,000.00	97,000.00	358,000.00	1,368,000.00	1,800,000.00	1,900,000.00	1,900,000.00

Recommended Future Debt Levies												
2025/2026 Bond - \$3 Million		-	-	-	175,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00
Loan for Police vehicles - 2025		-	56,408.00	56,408.00	56,408.00	56,408.00	56,408.00	-	-	-	-	-
Loan for Police vehicles - 2026		-	-	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Total Recommended Future Debt Levies		-	56,408.00	101,408.00	276,408.00	451,408.00	451,408.00	395,000.00	350,000.00	350,000.00	350,000.00	350,000.00

Total Tax Levy		5,900,000.00	7,380,560.00	8,119,650.00	8,966,713.00	9,811,245.00	10,706,798.00	11,736,010.00	12,792,561.00	13,954,289.00	14,673,753.00	15,635,241.00
Increase/(Decrease) \$ over prior year			1,480,560.00	739,090.00	847,063.00	844,532.00	895,553.00	1,029,212.00	1,056,551.00	1,161,728.00	719,464.00	961,488.00
% increase/(Decrease) over prior year			25.1%	10.0%	10.4%	9.4%	9.1%	9.6%	9.0%	9.1%	5.2%	6.6%

Tax Capacity Rate	36.93%	46.69%
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Levy Increments

2025 Tax Capacity from Chisago County \$ 15,808,110 -1.04%
 2024 Tax Capacity From Chisago County \$ 15,975,003

		2025 Proposed Levy	2025 Proposed Tax Capacity Rate	2024 Final Levy	Increase to Tax Revenue %	2024 Tax Capacity Rate
General Fund Operating Levy		6,097,634		5,297,000	15.1%	
EDA Operating Levy		194,250		185,000	5.0%	
Capital Plan Funding		275,000		-		
Debt Service Levy		385,685		418,000	-7.7%	
Total Levy		6,952,569	43.98%	5,900,000	17.8%	36.93%
	Additional Needs					
HR Professional (salary & benefits)	96,136	7,048,705	44.59%		19.5%	
Police Officer Promotion (salary & benefits)	31,733	7,080,438	44.79%		20.0%	
New Police Officer (salary & benefits)	96,486	7,176,924	45.40%		21.6%	
Fire - Change from Stipend to Hourly pay	65,322	7,242,246	45.81%		22.7%	
New Public Works Employee (salary & benefits)	15,953	7,258,199	45.91%		23.0%	
New Public Works Employee (salary & benefits)	15,953	7,274,152	46.02%		23.3%	
Finance 4 Squad Vehicles - first pmt	56,408	7,330,560	46.37%		24.2%	
Parks dedicated money	50,000	7,380,560	46.69%		25.1%	

Fund Balance Purchases

Pavement Management (CR 30 Roundabout)	1	1,000,000
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Cares Act Money in Reserve 456,073

Based upon a levy of \$7,717,357 (preliminary levy)

Valuation	2024 Taxes	Estimate 2025 Taxes	Annual Difference	Per Month
<u>Homestead Residential</u>				
\$200,000.00	\$668.00	\$837.00	\$169.00	\$14.08
\$250,000.00	\$869.00	\$1,103.00	\$234.00	\$19.50
\$300,000.00	\$1,070.00	\$1,369.00	\$299.00	\$24.92
\$350,000.00	\$1,271.00	\$1,635.00	\$364.00	\$30.33
\$400,000.00	\$1,473.00	\$1,901.00	\$428.00	\$35.67
\$500,000.00	\$1,473.00	\$1,901.00	\$428.00	\$35.67
<u>Commercial</u>				
\$300,000.00	\$1,939.00	\$2,563.00	\$624.00	\$52.00
\$500,000.00	\$3,416.00	\$4,516.00	\$1,100.00	\$91.67
\$750,000.00	\$5,263.00	\$6,957.00	\$1,694.00	\$141.17
\$1,000,000.00	\$7,110.00	\$9,398.00	\$2,288.00	\$190.67

Based upon a levy of \$7,380,560 (updated levy)

Valuation	2024 Taxes	Estimate 2025 Taxes	Annual Difference	Per Month
<u>Homestead Residential</u>				
\$200,000.00	\$668.00	\$800.00	\$132.00	\$11.00
\$250,000.00	\$869.00	\$1,055.00	\$186.00	\$15.50
\$300,000.00	\$1,070.00	\$1,309.00	\$239.00	\$19.92
\$350,000.00	\$1,271.00	\$1,564.00	\$293.00	\$24.42
\$400,000.00	\$1,473.00	\$1,818.00	\$345.00	\$28.75
\$500,000.00	\$1,847.00	\$2,327.00	\$480.00	\$40.00
<u>Commercial</u>				
\$300,000.00	\$1,939.00	\$2,451.00	\$512.00	\$42.67
\$500,000.00	\$3,416.00	\$4,319.00	\$903.00	\$75.25
\$750,000.00	\$5,263.00	\$6,653.00	\$1,390.00	\$115.83
\$1,000,000.00	\$7,110.00	\$8,988.00	\$1,878.00	\$156.50

STAFFING PLAN MATRIX - ADMINISTRATION

Position	Department	New Hire	2024 Base	Projected Insurance	Years >>>									
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Current Staffing		2												
HR Specialist (90% GF)	Administration	+1	\$72,800	\$23,949	2025									
Customer Service Specialist **	Administration	+1	\$39,707	\$23,949		2026								
Communications Specialist	Administration	+1	\$64,896	\$23,949						2030				
Deputy Clerk	Administration	+1	\$53,331	\$23,949										2034
Full Staffing		6												
					1 YR		<5 YRS>					<10 YRS>		
					1	2	3	4	5	6	7	8	9	10

** allocate 50% to GF/50% to Water fund

STAFFING PLAN MATRIX - BUILDING INSPECTIONS

Position	Department	New Hire	2024 Base	Projected Insurance	Years >>>									
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Current Staffing		3												
Code & Zoning Officer (4WD) 7/1/2026 start	Building Inspections	+1	\$62,650	\$23,949		2026								
Inspections Program Coordinator	Bldg Inspections / Fire	+1	\$46,408	\$23,949			2027							
Building Inspector (4WD)	Building Inspections	+1	\$63,661	\$23,949				2028						
Rental Housing & Fire Inspector (car)	Bldg Inspections / Fire	+1	\$62,962	\$23,949					2029					
Full Staffing		7												
					1 YR	<5 YRS>				<10 YRS>				
					1	2	3	4	5	6	7	8	9	10

STAFFING PLAN MATRIX - COMMUNITY DEVELOPMENT

Position	Department	New Hire	2024 Base	Projected Insurance	Years >>>									
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Current Staffing		1												
(1/2 EDA 1/2 Planning) Economic Development Admin Services	Cmtly Development	+1	\$70,000	\$23,949			2027							
Associate Planner	Cmtly Development	+1	\$58,974	\$23,949					2029					
City Planner	Cmtly Development	+1	\$85,467	\$23,949										2034
Full Staffing		4												
					1 YR		<5 YRS>				<10 YRS>			
					1	2	3	4	5	6	7	8	9	10

STAFFING PLAN MATRIX - FINANCE

Position	Department	New Hire	2024 Base	Projected Insurance	Years >>>									
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Current Staffing		3												
Assistant Finance Director **	Finance	+0	\$106,401	\$0	2025									
Accounting Clerk	Finance	+1	\$61,506	\$23,949					2029					
Full Staffing		4												
					1 YR		<5 YRS>				<10 YRS>			
					1	2	3	4	5	6	7	8	9	10

STAFFING PLAN MATRIX - PUBLIC WORKS

Position	Department	New Hire	2,024 Base	Projected Insurance	Years >>>	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Current Staffing		14													
Public Works Maintenance	Public Works	+1	65,250	17,700	2025										
Public Works Maintenance	Public Works	+1	65,250	17,700	2025										
Public Works Maintenance Mechanic	Public Works	+1	65,250	17,700			2026								
Public Works Maintenance	Public Works	+1	65,250	17,700				2027							
Public Works Maintenance	Public Works	+1	65,250	17,700						2029					
Public Works Maintenance	Public Works	+1	65,250	17,700							2031				
Public Works Maintenance	Public Works	+1	65,250	17,700								2032			
Water Lead (Assignment)	Public Works	+0								2029					
Wastewater Lead (Assignment)	Public Works	+0								2029					
Streets & Parks Lead (Assignment)	Public Works	+0								2029					
Utilities Technician (Water)	Public Works	+1	69014.4	17,700.00											2034
Utilities Technician (Wastewater)	Public Works	+1	70096	17,700.00											2034
Full Staffing		23													
					1 YR			<5 YRS>				<10 YRS>			
					1	2	3	4	5	6	7	8	9	10	
			165,899	82,950											
			41,475	20,737											

These are enterprise funds - not levy supported

STAFFING PLAN MATRIX - PARKS

Position	Department	New Hire	2024 Base	Years >>>									
				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Current Staffing		1											
GIS Technician - Consultant	Parks / Public Works	+1	\$30,000	2025									
Community Programs Specialist (PT)	Parks	+0.5	\$18,876		2027								
Community Programs Specialist (FT)	Parks	+1	\$60,715		2028								
Community Center Director	Parks / Community Ctr									2034			
Community Center Staff	Parks / Community Ctr									2034			
Full Staffing (Excl CCtr)		3											
				1 YR	<5 YRS>					<10 YRS>			
				1	2	3	4	5	6	7	8	9	10

STAFFING PLAN MATRIX - POLICE

Position	Department	New Hire	2024 Base	Projected Insurance	Years >>>									
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Current Sworn Staffing		14												
Current Non-Sworn Staffing		2												
Patrol Sergeant (Promo)	Police +0	+0	\$119,891		2025									
Patrol Officer	Police +1	+1	\$84,490	\$23,949	2025									
Patrol Sergeant (Promo)	Police +0	+0	\$119,891			2026								
Patrol Officer	Police +1	+1	\$84,490	\$23,949		2026								
Lieutenant (Promo)	Police +0	+0	\$122,508				2027							
Patrol Officer	Police +1	+1	\$84,490	\$23,949			2027							
Administrative Assistant	Police	+1	\$52,308	\$23,949				2028						
Patrol Officer*	Police +1	+1	\$84,490	\$23,949					2029					
Patrol Officer	Police +1	+1	\$84,490	\$23,949						2030				
Patrol Officer	Police +1	+1	\$84,490	\$23,949							2031			
Full Sworn Staffing		20												
Full Non-Sworn Staffing		3												
* Tied to 3rd Investigator Assignment					1 YR		<5 YRS>				<10 YRS>			
					1	2	3	4	5	6	7	8	9	10

Vehicle & Equipment Capital Purchases

ANNUAL PURCHASES

EQUIPMENT REPLACEMENT & REVOLVING FUND

Vehicle & Equipment Capital Purchases

PUBLIC WORKS	ASST #	YEAR	FLT #	PRCH DATE	VIN	PRCH PRICE	DEPRC	BEG DEPRC	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
VEHICLE / EQUIPMENT PURCHASES	YEAR																		
1 Ton 4WD Plow Truck	2026		98			\$80,000.00	10	\$0.00			\$80,000.00								
1/2 Ton, 4WD Pickup - new hire	2026		PWNNH3			\$35,000.00	7	\$0.00			\$35,000.00								
1 Ton Truck	2026		314			\$70,000.00	10	\$0.00			\$70,000.00								
Plow Truck - Tandem Axle	2027		92			\$350,000.00	15	\$0.00				\$350,000.00							
Front End Loader	2027		950M			\$200,000.00	15	\$0.00				\$200,000.00							
Plow Truck - Tandem Axle	2027		607			\$350,000.00	15	\$0.00				\$350,000.00							
Plow Truck - Tandem Axle	2027		1107			\$350,000.00	15	\$0.00				\$350,000.00							
Leaf Vacuum Unit	2027		1207			\$300,000.00	15	\$0.00				\$300,000.00							
3/4 Ton Cargo Van	2027		517			\$50,000.00	10	\$0.00				\$50,000.00							
4WD, 4WSteer Utility Vehicle	2028		501			\$30,000.00	8	\$0.00					\$30,000.00						
Asphalt Roller/Compactor	2028		3100			\$80,000.00	10	\$0.00					\$80,000.00						
Trailer - 12,000 lbs capacity	2028					\$35,000.00	10	\$0.00					\$35,000.00						
Disk Type Ditch Maintainer	2028					\$75,000.00	10	\$0.00					\$75,000.00						
Plow Truck - Tandem Axle-replacing	2028		M9			\$350,000.00	15	\$0.00					\$350,000.00						
1/2 Ton, 4WD Pickup - new hire	2029		PWNNH4			\$45,000.00	7	\$0.00						\$45,000.00					
1 Ton Truck	2029		214			\$80,000.00	10	\$0.00						\$80,000.00					
1 Ton Truck	2029		350			\$80,000.00	10	\$0.00						\$80,000.00					
1 Ton Truck	2029		400			\$80,000.00	10	\$0.00						\$80,000.00					
Road Grader-150M replacement	2029		150			\$175,000.00	15	\$0.00						\$175,000.00					
1/2 Ton, 4WD Pickup - new hire	2030		PWNNH5			\$40,000.00	7	\$0.00							\$40,000.00				
1/2 Ton Pickup	2030		936			\$60,000.00	7	\$0.00							\$60,000.00				
1/2 Ton Pickup	2030		950			\$60,000.00	7	\$0.00							\$60,000.00				
1 Ton Truck	2030		623			\$80,000.00	10	\$0.00							\$80,000.00				
1/2 Ton, 4WD Pickup - new hire	2031		PWNNH6			\$40,000.00	7	\$0.00								\$40,000.00			
Street Sweeper	2032		1022			\$400,000.00	20	\$0.00									\$400,000.00		
1/2 Ton, 4WD Pickup	2032		PWNNH1			\$60,000.00	7	\$0.00									\$60,000.00		
1/2 Ton, 4WD Pickup	2032		PWNNH2			\$60,000.00	7	\$0.00									\$60,000.00		
Plow Truck - Tandem Axle-replacing	2033		M4			\$350,000.00	15	\$0.00										\$350,000.00	
1/2 Ton, 4WD Pickup	2033		PWNNH3			\$60,000.00	7	\$0.00										\$60,000.00	
1/2 Ton, 4WD Pickup	2034		PWNNH4			\$60,000.00	7	\$0.00											\$60,000.00
1 Ton 4WD Plow Truck	2036		98			\$100,000.00	10	\$0.00											
1 Ton Truck	2036		314			\$100,000.00	10	\$0.00											
4WD, 4WSteer Utility Vehicle	2036		501			\$30,000.00	8	\$0.00											
1/2 Ton, 4WD Pickup	2036		PWNNH5			\$60,000.00	7	\$0.00											
3/4 Ton Cargo Van	2037		517			\$50,000.00	10	\$0.00											
Asphalt Roller/Compactor	2038		3100			\$80,000.00	10	\$0.00											
Trailer - 12,000 lbs capacity	2038					\$35,000.00	10	\$0.00											
Disk Type Ditch Maintainer	2038					\$75,000.00	10	\$0.00											
								\$0.00											
								\$0.00											
ANNUAL PURCHASES									\$0.00	\$0.00	\$185,000.00	\$1,600,000.00	\$570,000.00	\$460,000.00	\$240,000.00	\$40,000.00	\$520,000.00	\$410,000.00	\$60,000.00
Bond (Levy for payments)																			

NOTE: 2 - half ton 4WD pickups are on the Enterprise tab for the 2 new hires in 2025

EQUIPMENT REPLACEMENT & REVOLVING FUND

Vehicle & Equipment Capital Purchases

PARKS	ASST #	YEAR	FLT #	PRCH DATE	VIN	PRCH PRICE	DEPRC	BEG DEPRC	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
VEHICLE / EQUIPMENT PURCHASES																			
Front Cut Lawn Mower - 60" 30HP	2025					\$35,000.00	8	\$0.00		\$35,000.00									
GIS Equipment	2026					\$25,000.00	5	\$0.00			\$25,000.00								
AWD or 4WD vehicle	2028		601-1			\$30,000.00	5	\$0.00					\$30,000.00						
AWD or 4WD vehicle	2033		601-2			\$40,000.00	5	\$0.00										\$40,000.00	
								\$0.00											
								\$0.00											
								\$0.00											
								\$0.00											
								\$0.00											
								\$0.00											
								\$0.00											
								\$0.00											
								\$0.00											
ANNUAL PURCHASES									\$0.00	\$35,000.00	\$25,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$0.00

EQUIPMENT REPLACEMENT & REVOLVING FUND

Vehicle & Equipment Capital Purchases

Information Technology	ASST #	YEAR	FLT #	PRCH DATE	VIN	PRCH PRICE	DEPRC	BEG DEPRC	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
EQUIPMENT PURCHASES	YEAR																		
Electronic Board	2029					\$100,000.00	10	\$0.00						\$100,000.00					
Security Equipment/Cameras	2034					\$500,000.00	10	\$0.00											\$500,000.00
Dark Fiber Connectivity	2055					\$3,000,000.00	20	\$0.00											
								\$0.00											
								\$0.00											
								\$0.00											
								\$0.00											
								\$0.00											
ANNUAL PURCHASES									\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00

EQUIPMENT REPLACEMENT & REVOLVING FUND

Vehicle & Equipment Capital Purchases

POLICE	ASST #	YEAR	FLT #	PRCH DATE	VIN	PRCH PRICE	DEPRC	BEG DEPRC	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
VEHICLE / EQUIPMENT PURCHASES	YEAR		Flt #			Cost - Anticipated	Life		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Police Vehicle - new position	2025		NH1			\$63,000.00	5	\$0.00		\$63,000.00									
Police Vehicle Replacement	2025		118			\$63,000.00	5	\$0.00		\$63,000.00									
Police Vehicle Replacement	2025		218			\$63,000.00	5	\$0.00		\$63,000.00									
Police Vehicle Replacement	2025		119			\$63,000.00	5	\$0.00		\$63,000.00									
Police Vehicle - new position	2026		NH2			\$63,000.00	5	\$0.00			\$63,000.00								
Police Vehicle Replacement	2026		219			\$63,000.00	5	\$0.00			\$63,000.00								
Police Vehicle Replacement	2026		216			\$63,000.00	5	\$0.00			\$63,000.00								
Police Vehicle - new position	2027		NH3			\$66,000.00	5	\$0.00				\$66,000.00							
Police Vehicle Replacement	2027		120			\$66,000.00	5	\$0.00				\$66,000.00							
Police Vehicle Replacement	2027		316			\$66,000.00	5	\$0.00				\$66,000.00							
Police Vehicle Replacement	2027		220			\$66,000.00	5	\$0.00				\$66,000.00							
Police Vehicle Replacement	2028		121			\$67,000.00	5	\$0.00					\$67,000.00						
Police Vehicle Replacement	2028		122			\$67,000.00	5	\$0.00					\$67,000.00						
Police Vehicle Replacement	2028		123			\$67,000.00	5	\$0.00					\$67,000.00						
Police Vehicle - new position	2029		NH4			\$69,000.00	5	\$0.00						\$69,000.00					
Police Vehicle Replacement	2029		223			\$69,000.00	5	\$0.00						\$69,000.00					
Police Vehicle Replacement	2029		124			\$69,000.00	5	\$0.00						\$69,000.00					
Police Vehicle Replacement	2029		125			\$69,000.00	5	\$0.00						\$69,000.00					
Police Vehicle - new position	2030		NH5			\$70,000.00	5	\$0.00							\$70,000.00				
Police Vehicle Replacement	2030		NH1-2			\$70,000.00	5	\$0.00							\$70,000.00				
Police Vehicle Replacement	2030		118-2			\$70,000.00	5	\$0.00							\$70,000.00				
Police Vehicle Replacement	2030		218-2			\$70,000.00	5	\$0.00							\$70,000.00				
Police Vehicle Replacement	2030		119-2			\$70,000.00	5	\$0.00							\$70,000.00				
Police Vehicle - new position	2031		NH6			\$70,000.00	5	\$0.00								\$70,000.00			
Police Vehicle Replacement	2031		NH2-2			\$70,000.00	5	\$0.00								\$70,000.00			
Police Vehicle Replacement	2031		219-2			\$70,000.00	5	\$0.00								\$70,000.00			
Police Vehicle Replacement	2031		216-2			\$70,000.00	5	\$0.00								\$70,000.00			
Police Vehicle Replacement	2032		NH3-2			\$70,000.00	5	\$0.00									\$70,000.00		
Police Vehicle Replacement	2032		120-2			\$70,000.00	5	\$0.00									\$70,000.00		
Police Vehicle Replacement	2032		121-2			\$70,000.00	5	\$0.00									\$70,000.00		
Police Vehicle Replacement	2032		316-2			\$70,000.00	5	\$0.00									\$70,000.00		
Police Vehicle Replacement	2033		220-2			\$70,000.00	5	\$0.00										\$70,000.00	
Police Vehicle Replacement	2033		122-2			\$70,000.00	5	\$0.00										\$70,000.00	
Police Vehicle Replacement	2033		123-2			\$70,000.00	5	\$0.00										\$70,000.00	
AEP North America 2017 Speed Trailer - single axle	2033					\$25,000.00	15	\$0.00										\$25,000.00	
Police Vehicle Replacement	2034		NH4-2			\$70,000.00	5	\$0.00											\$70,000.00
Police Vehicle Replacement	2034		223-2			\$70,000.00	5	\$0.00											\$70,000.00
Police Vehicle Replacement	2034		124-2			\$70,000.00	5	\$0.00											\$70,000.00
Police Vehicle Replacement	2034		125-2			\$70,000.00	5	\$0.00											\$70,000.00
Siren @ 6674 Ash St (2001 DC - 127 Db)	2027					\$30,000.00	25	\$0.00				\$30,000.00							
Siren @ 38177 Falcon Ave (2001 DC - 127Db)	2028					\$30,000.00	25	\$0.00					\$30,000.00						
Siren @ 7852 380th St (2001 DC - 128 Db)	2030					\$32,000.00	25	\$0.00							\$32,000.00				
Siren @ 6406 Elm St (STH10A - 115 Db)	2031					\$33,000.00	25	\$0.00								\$33,000.00			
Siren @ 41198 Flink Ave (2001 DC - 128 Db)	2033					\$34,000.00	25	\$0.00										\$34,000.00	
Siren @ 7299 410th St (2001 DC - 130Db)	2034					\$39,000.00	25	\$0.00											\$39,000.00
Siren Proposed on 399th St	2049					\$40,000.00	25	\$0.00											
Siren Proposed @ Grand Ave & 376th St	2050					\$40,000.00	25	\$0.00											
								\$0.00											
									\$0.00	\$252,000.00	\$189,000.00	\$294,000.00	\$231,000.00	\$276,000.00	\$382,000.00	\$313,000.00	\$280,000.00	\$269,000.00	\$319,000.00

EQUIPMENT REPLACEMENT & REVOLVING FUND

Vehicle & Equipment Capital Purchases

FIRE	ASST #	YEAR	FLT #	PRCH DATE	VIN	PRCH PRICE	DEPRC	BEG DEPRC	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
VEHICLE / EQUIPMENT PURCHASES		YEAR																	
Grass Rig Replacement	2027					\$80,000.00	20	\$0.00				\$80,000.00							
Extraction Equipment - Battery Powered	2027					\$50,000.00	10	\$0.00				\$50,000.00							
Grass Rig #2	2028					\$110,000.00	20	\$0.00					\$110,000.00						
SCBA Replacement	2030					\$210,000.00	15	\$0.00							\$210,000.00				
Extraction Equipment - Battery Powered	2032					\$85,000.00	10	\$0.00									\$85,000.00		
								\$0.00											
								\$0.00											
								\$0.00											
								\$0.00											
								\$0.00											
								\$0.00											
								\$0.00											
								\$0.00											
ANNUAL PURCHASES									\$0.00	\$0.00	\$0.00	\$130,000.00	\$110,000.00	\$0.00	\$210,000.00	\$0.00	\$85,000.00	\$0.00	\$0.00

Squad vehicle replacement

Unit #	Replacement Year									
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
116-R	As Squad replacements occur, these reserve vehicles are replaced with outgoing active squad vehicles that are still in fair maintenance condition.									
117-R										
NH	NH1	NH2	NH3		NH4	NH5	NH6			
replacement of NH squads						NH1-2	NH2-2	NH3-2		NH4-2
118	118					118-2				
218	218					218-2				
119	119					119-2				
219		219					219-2			
216		216					216-2			
120			120					120-2		
316			316					121-2		
220			220					316-2		
121				121					220-2	
122				122					122-2	
123				123					123-2	
223					223					223-2
124					124					124-2
125					125					125-2
Qty Replaced each year	4	3	4	3	4	5	4	4	3	4

R - Reserve Police Squad Vehicles

NH - New Hire

General Fund

2025 Revenue Budget

Description	2023 Actual			2024 YTD	
	2022 Actual	(Unaudited)	2024 Adopted	Actual	2025 Proposed
Current Ad Valorem Taxes	\$ 4,019,909	\$ 4,479,919	\$ 5,482,000	\$ 2,881,033	\$ 6,994,875
Delinquent Ad Valorem Taxes	30,296	77,537	-	33,247	-
Tax-Incrmnt /+Excess & Surplus	2,600	(2,850)	-	-	-
Other Taxes/Solar Prod Tx	25,584	23,773	24,000	23,710	24,000
Penalties and Interest DelTax	-	-	-	2,337	-
Business Licenses/Permits	1,100	1,100	500	250	1,000
Alcoholic Beverage License	18,410	15,950	15,000	175	15,000
Beer Off/On Sale License	-	600	2,500	250	600
Liquor Off/On Sale	125	125	500	-	150
Sunday License	1,200	800	1,500	-	1,000
Club License	500	-	500	-	-
Professional and Transient	468	1,466	500	642	750
Cigarette License	2,750	3,000	2,500	-	3,000
Refuse License (Garbage)	1,092	936	1,000	-	1,000
Building Permits	158,359	230,207	190,000	177,912	200,000
Septic Permits and Opinion	6,670	5,685	7,000	5,350	6,000
Plan Check Fee	52,782	96,992	72,500	68,816	75,000
Mechanical Permits	22,648	24,966	20,000	13,663	20,000
Plumbing Permits	15,021	14,861	12,000	14,513	15,000
Site Locate/Permit	-	-	-	800	-
Grading Permit	-	1,000	-	500	750
Conditional Use Permit	1,500	600	1,000	300	750
Excavation Permit/License	3,900	3,600	5,000	11,500	5,000
Animal Licenses	1,635	1,509	2,000	750	1,500
Dance Permits	400	360	500	60	400
Sign Permits	1,755	375	1,500	405	400
Other Permits	335	5,425	500	2,080	500
State Grants and Aids	1,283	2,788	-	4,324	-
Local Government Aid	836,120	855,681	1,029,202	514,601	1,030,822
Mkt Value Credit	9,633	10,281	9,000	-	9,000
Muni State Aid St Maintenance	229,456	222,240	206,000	245,270	210,000
Other State Aid Grants	8,262	10,782	10,000	25,882	15,000
Other Federal Aid/Grants	-	-	-	24,000	-
Fire Aid	90,167	103,601	85,000	1,600	100,000
Police Aid	115,189	627,051	110,000	-	140,000
Youth Officer School Reimb.	48,734	43,253	50,000	25,851	26,000
Zoning and Subdivision Fees	8,030	5,345	4,000	19,320	8,000
Plat Fee	3,560	4,260	4,000	7,970	6,000
Assessment Search Fees	275	250	300	250	300
Fire Service Contract	59,456	67,119	55,000	77,051	75,000

Description	2023 Actual			2024 YTD	
	2022 Actual	(Unaudited)	2024 Adopted	Actual	2025 Proposed
Other Revenues	34,445	8,102	15,000	11,797	15,000
Court Fines	15,202	17,444	17,000	17,678	17,000
False Alarm Fees	-	225	-	-	-
Special Assessments	2,269	2,270	2,000	-	2,000
Misc Revenue	18,342	-	-	-	-
Reimbursement-Police	38,055	22,339	15,000	18,859	20,000
Reimbursement-Pbl Wks	75,487	36,010	75,000	7,138	35,000
Reimbursement-Fire Dept	8,735	20,183	-	3,950	-
PD ADM Citations	-	-	-	440	-
Interest Earnings	1,595	110,665	15,000	345,418	65,000
Refunds & Reimbursements	-	205	7,500	-	-
Refunds & Reimbursements - W&L	13,500	10,061	-	-	-
Other Revenues	1,700	12,360	-	4,826	-
Other Rents and Royalties	16,733	17,896	20,400	16,285	20,400
Insurance Reimbursement	44,251	17,046	-	6,544	-
Contributions and Donations	4,000	4,000	-	-	-
Sales of General Fixed Assets	20,777	250,871	-	-	-
Transfer from Other Fund	163,156	108,600	121,800	-	314,300
Total Revenue	\$ 6,237,451	\$ 7,578,864	\$ 7,693,702	\$ 4,617,347	\$ 9,475,497

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Employees Wages & Salaries	\$ 20,000	\$ 21,000	\$ 21,000	\$ 10,500	\$ 21,000
PERA	750	600	600	300	1,050
FICA and Medicare	1,530	1,607	1,607	804	1,607
Worker's Comp Ins	-	69	112	58	75
Computer	1,445	1,374	1,500	432	-
Professional Services	-	-	1,000	6,197	5,500
Travel Expenses	3,012	3,105	5,500	965	1,000
Conference & Training	1,714	447	2,500	1,345	2,500
Legal Notices Publishing	-	-	500	-	500
General Notices	-	-	-	5,195	-
Insurance	241	201	300	4	50
Dues and Subscriptions	30	30	100	-	100
City Council	\$ 28,722	\$ 28,433	\$ 34,719	\$ 25,800	\$ 33,382

Employees Wages & Salaries	\$ 133,149	\$ 234,862	\$ 142,646	\$ 24,296	\$ 185,528
PERA	8,655	8,504	9,272	1,170	14,515
FICA and Medicare	9,136	10,524	10,912	1,836	14,193
Employer Paid Health	19,189	15,033	17,159	10,234	39,082
Worker s Comp Insurance	996	623	834	658	750
Operating Supplies	48	221	250	-	275
Professional Svcs	-	-	2,000	9,951	2,000
Communications	546	514	800	54	900
Travel Expenses	-	-	-	-	500
Conference & Training	1,964	2,800	1,500	83	2,500
Meeting Expense	95	139	1,500	-	500
Insurance	1,085	891	1,000	42	75
Dues and Subscriptions	1,087	1,270	1,300	-	1,500
City Administrator	\$ 175,950	\$ 275,380	\$ 189,173	\$ 48,324	\$ 262,318

Employees Wages & Salaries	\$ 83,841	\$ 86,957	\$ 90,001	\$ 58,850	\$ 98,670
PERA	6,287	6,426	6,750	4,664	7,401
FICA and Medicare	6,168	6,311	6,885	4,559	7,548
Employer Paid Health	11,100	8,124	9,996	7,344	11,128
Worker s Comp Insurance	698	623	850	658	750
Operating Supplies	-	-	150	480	-
Professional Svcs	29,922	33,153	19,000	11,126	1,000
Medical Exams	618	194	600	155	-
Travel Expense	-	-	500	-	500
Conference & Training	928	1,835	1,000	340	2,000
Legal Notices Publishing	1,464	727	800	-	800
General Notices and Pub Info	-	44	150	-	200
Insurance	1,006	1,474	1,500	3,855	4,000
Dues and Subscriptions	406	314	350	334	500
Recording Fees	332	630	-	138	-
City Clerk	\$ 142,770	\$ 146,813	\$ 138,532	\$ 92,503	\$ 134,497

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Part-Time Employees	\$ 10,426	\$ -	\$ 15,000	\$ 4,324	-
Operating Supplies	1,519	-	2,500	200	-
Travel Expenses	554	-	500	232	-
Elections	\$ 12,499	\$ -	\$ 18,000	\$ 4,756	\$ -
Non-Capitalized Equipment	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Computer	-	-	-	-	20,400
Operating Supplies	-	-	-	-	5,000
Copy Machine Lease	-	-	-	-	25,900
Software	-	-	-	-	303,900
Internet Lease	-	-	-	-	25,000
Network Switches/Firewall	-	-	-	-	27,200
Professional Svcs	-	-	-	-	30,000
Telephone	-	-	-	-	49,700
Technology	\$ -	\$ -	\$ -	\$ -	\$ 497,100
Employees Wages & Salaries	\$ 186,931	\$ 198,793	\$ 219,987	\$ 144,930	\$ 255,335
Overtime	141	1,070	-	101	-
PERA	12,806	13,848	16,499	11,488	19,150
FICA and Medicare	13,251	14,158	16,830	10,937	19,533
Employer Paid Health	16,400	46,863	33,641	29,865	55,628
Worker s Comp Insurance	1,776	1,867	2,503	2,972	3,500
Professional Svcs	31,828	34,975	13,000	10,598	14,000
Auditing and Acct g Services	39,515	61,460	30,000	30,266	30,000
Telephone	492	423	600	313	-
Travel Expenses	437	2,188	5,100	2,194	3,900
Conference & Training	980	3,365	3,800	1,272	2,600
Insurance	2,280	1,850	2,000	126	150
Dues and Subscriptions	530	460	1,000	510	1,000
Finance	\$ 307,367	\$ 381,321	\$ 344,960	\$ 245,572	\$ 404,796
Attorneys Fees	\$ 27,050	\$ 119,782	\$ 50,000	\$ 103,220	\$ 68,300
City Attorney	\$ 27,050	\$ 119,782	\$ 50,000	\$ 103,220	\$ 68,300
Engineering Fees	\$ 56,246	\$ (1,845)	\$ 40,000	\$ 18,179	\$ 40,000
City Engineer	\$ 56,246	\$ (1,845)	\$ 40,000	\$ 18,179	\$ 40,000
Professional Svcs	\$ 29,852	\$ 35,110	\$ 30,000	\$ 15,000	\$ 31,500
Legislative	\$ 29,852	\$ 35,110	\$ 30,000	\$ 15,000	\$ 31,500

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Employees Wages & Salaries	\$ 123,940	\$ 137,004	\$ 71,827	\$ 43,315	\$ 107,265
PERA	8,349	8,912	5,387	3,223	8,045
FICA and Medicare	8,900	8,847	5,495	3,585	8,206
Employer Paid Health	25,302	11,332	2,781	3,745	14,739
Workers Comp Insurance	883	1,490	1,000	1,534	1,900
Non-capital Equipment	181	-	-	-	-
Operating Supplies	117	-	200	-	200
Professional Svcs	12,032	6,828	89,958	15,265	25,000
Engineering Fees	12,528	5,354	16,000	-	5,000
Attorneys Fees	-	-	5,000	-	5,000
Telephone	1,764	1,618	600	929	-
Travel Expenses	-	211	1,600	-	1,600
Conference & Training	575	491	1,285	-	1,300
Legal Notices Publishing	1,900	1,245	1,600	1,427	1,600
General Notices and Pub Info	46	-	-	-	-
Insurance	1,522	1,201	1,500	101	125
Dues and Subscriptions	1,140	758	910	-	1,000
Planning & Zoning	\$ 199,179	\$ 185,290	\$ 205,143	\$ 73,124	\$ 180,980

Employees Wages & Salaries	\$ 38,842	\$ 44,503	\$ 49,886	\$ 33,395	\$ 49,210
Overtime	3,927	4,781	1,617	2,696	6,420
PERA	3,208	3,646	3,862	2,839	4,172
FICA and Medicare	3,204	3,663	3,940	2,820	4,256
Employer Paid Health	8,774	7,913	10,260	6,445	10,099
Worker s Comp Insurance	322	2,247	880	512	1,056
Non-Capitalized Equipment	1,312	6,235	3,000	-	-
Computer	19,426	21,019	15,000	13,085	-
Operating Supplies	14,488	11,659	12,000	6,844	12,480
Copy Machine Lease	9,601	11,838	10,000	7,235	-
Internet Lease	14,263	13,800	15,000	8,050	-
Network Switches/Firewall	-	5,518	6,100	3,567	-
Professional Svcs	43,095	57,980	40,000	26,576	40,000
Telephone	14,477	11,646	15,000	4,982	-
Postage	8,372	4,773	6,500	2,617	-
Insurance	9,524	9,369	12,000	9,175	14,400
Utility Services	21,802	16,349	20,000	6,366	20,000
Refuse	1,841	2,111	2,000	1,523	2,000
Repairs/Maint Buildings	20,311	13,535	30,000	1,387	30,000
Repairs/Maint Machinery/Equip	169	-	2,000	145	2,000
Miscellaneous	-	285	-	-	-
Dues and Subscriptions	371	-	300	2,412	-
City Facilities	\$ 237,329	\$ 252,870	\$ 259,345	\$ 142,671	\$ 196,093

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Employees Wages & Salaries	\$ 1,410,272	\$ 1,516,291	\$ 1,534,661	\$ 975,041	\$ 1,727,010
Overtime	60,299	86,047	81,302	85,948	64,288
PERA	264,666	255,863	268,401	191,731	304,257
FICA and Medicare	27,023	31,657	31,704	21,043	36,234
Employer Paid Health	239,539	297,711	279,360	192,391	286,638
Worker s Comp Insurance	65,412	99,357	100,000	87,964	105,000
Non-Capitalized Equipment	11,714	7,055	19,221	9,258	41,000
Computer	8,070	5,415	45,375	39,960	-
Operating Supplies	20,804	14,898	20,000	8,616	16,500
Motor Fuels	32,183	39,339	32,000	19,766	32,000
Copy Machine Lease	3,797	3,903	3,800	2,714	-
Vehical/Truck Lease	5,715	5,545	6,000	3,690	6,600
License And Permits	44	15	125	112	200
Uniforms	21,427	29,312	22,192	18,493	33,100
Professional Srvs	59,872	99,540	126,900	59,741	32,000
Attorneys Fees	-	-	300	-	300
Medical Exams	2,842	5,318	1,900	1,794	1,900
Telephone	446	721	450	279	-
Travel Expenses	109	277	75	-	100
Conference & Training	19,230	21,580	24,200	28,377	37,200
Insurance	57,583	51,282	44,000	59,594	65,000
Utility Services	4,781	3,722	4,800	1,710	4,800
Repairs/Maint Buildings	3,067	6,054	500	235	500
Repairs/Maint Machinery/Equip	41,630	26,613	46,800	14,990	46,800
Miscellaneous	120	-	300	-	300
Dues and Subscriptions	6,626	11,341	11,500	8,866	13,300
Motor Vehicles	50,768	121,295	149,670	39,016	-
Police	\$ 2,418,039	\$ 2,740,149	\$ 2,855,535	\$ 1,871,329	\$ 2,855,027

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Part-Time Employees	\$ 12,498	\$ 12,498	\$ -	\$ 7,599	\$ 31,500
Fire Call-Edu	41,200	46,200	56,800	25,200	94,500
FICA and Medicare	4,108	4,490	4,348	2,356	9,634
Worker s Comp Insurance	23,905	25,659	27,000	23,529	29,700
Training & Instruction Inside	2,935	3,234	3,000	650	5,000
Non-Capitalized Equipment	5,144	30,961	199,887	40,134	40,000
Computer	6,476	3,673	3,000	5,658	-
Operating Supplies	7,689	5,047	7,000	4,305	10,000
Motor Fuels	7,965	8,851	7,000	3,903	10,000
Copy Machine Lease	902	1,227	1,200	800	-
SCBA Maint	6,628	1,966	4,500	-	8,000
Uniforms	448	6,019	48,500	20,126	5,000
Small Tools and Minor Equip	4,191	1,948	10,000	1,338	40,000
Internet Lease	1,341	1,296	1,300	736	-
Network Switches/Firewall	-	2,069	2,000	1,065	-
Professional Svcs	15,492	16,248	28,000	6,812	28,000
Pension-Fire Relief Assoc	95,167	103,601	82,000	1,600	100,000
Medical Exams	2,564	842	3,500	4,885	8,000
Communications	13,006	13,818	24,000	16,834	24,000
Telephone	3,863	3,811	5,000	2,622	-
Conference & Training	18,358	10,137	7,500	6,152	20,000
Insurance	11,330	9,507	15,000	10,269	12,000
Utility Services	21,666	12,352	20,000	4,474	15,000
Refuse	652	839	825	666	1,000
Repairs/Maint Buildings	8,832	4,233	17,000	16,731	19,000
Repairs/Maint Machinery/Equip	45,237	71,608	45,000	33,838	55,000
Dues and Subscriptions	1,145	2,257	4,000	200	2,000
Other Equipment	2,730	-	-	-	-
Debt Srv Principal	45,386	47,275	49,241	49,241	52,000
Interest	20,113	18,225	16,258	16,258	14,250
Fire	\$ 430,971	\$ 469,888	\$ 692,859	\$ 307,981	\$ 633,584

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Employees Wages & Salaries	\$ 232,194	\$ 247,181	\$ 261,518	\$ 153,431	\$ 240,420
Overtime	-	-	-	6	-
PERA	17,329	18,212	19,614	12,093	18,032
FICA and Medicare	17,176	17,366	20,007	11,451	18,392
Employer Paid Health	50,105	44,238	55,922	42,441	67,850
Worker s Comp Insurance	1,779	505	1,500	595	650
Operating Supplies	265	559	1,500	86	1,000
Motor Fuels	1,566	2,199	2,500	902	2,500
Licenses & Permits	19	-	-	-	-
Uniforms	-	-	300	-	800
Telephone	981	933	1,200	626	-
Travel Expense	-	-	-	-	1,000
Conference & Training	2,143	276	1,000	1,262	2,100
Insurance	2,386	2,039	3,000	314	350
Repairs/Maint Machinery/Equip	156	1,905	2,750	177	1,500
Books and Pamphlets	231	-	1,500	-	1,500
Motor Vehicles	42,914	27,401	-	-	-
Building Inspection	\$ 369,244	\$ 362,814	\$ 372,311	\$ 223,384	\$ 356,094
Utility Services	\$ 4,137	\$ 2,951	\$ 2,950	\$ 1,491	\$ 3,000
Repairs/Maint Machinery/Equip	491	4,245	1,150	1,284	1,200
Capital Outlay	-	-	58,305	51,218	-
Civil Defense	\$ 4,628	\$ 7,196	\$ 62,405	\$ 53,993	\$ 4,200
Professional Svcs	\$ -	\$ 350	\$ 225	\$ -	\$ 300
Consultant Services	4,200	3,500	4,200	2,800	4,200
Animal Control	\$ 4,200	\$ 3,850	\$ 4,425	\$ 2,800	\$ 4,500
Traffic Signals	\$ 12,594	\$ 9,118	\$ 10,000	\$ 4,354	\$ 44,000
Street Lights	21,314	59,957	23,000	23,250	65,000
Street Lights	\$ 33,908	\$ 69,075	\$ 33,000	\$ 27,604	\$ 109,000

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Employees Wages & Salaries	\$ 287,161	\$ 415,663	\$ 467,945	\$ 332,949	\$ 569,511
Overtime	22,756	43,298	12,588	24,979	46,355
PERA	23,243	33,802	36,039	28,474	47,287
FICA and Medicare	23,188	33,607	36,760	28,014	48,233
Employer Paid Health	45,050	82,572	94,009	61,469	120,522
Worker s Comp Insurance	27,036	35,744	50,962	25,233	30,000
Computer	2,681	3,534	-	3,104	-
Operating Supplies	23,043	27,116	25,000	6,453	26,000
Motor Fuels	57,638	56,386	46,000	10,148	46,000
Copy Machine Lease	1,260	2,594	2,500	1,865	-
Street Maint Materials	23,704	47,979	18,000	5,784	25,000
Traffic Signs	9,313	2,982	8,000	11,016	10,000
Gravel	1,861	126,558	140,000	10,000	154,000
License And Permits	517	-	500	-	500
Uniforms	9,249	11,230	7,000	2,992	8,000
Small Tools and Minor Equip	5,346	3,360	3,000	817	5,000
Internet Lease	887	1,296	1,300	736	-
Salt - Sidewalks	7,784	2,274	4,000	-	5,000
Salt And Sand	113,018	132,960	125,000	140,391	140,000
Professional Svcs	6,083	20,865	12,000	4,462	-
Engineering Fees	-	12,425	-	-	40,000
Crack Sealing	57,288	65,461	70,000	67,420	80,000
Dust Control	43,725	56,084	70,000	49,299	90,000
Medical Exams	215	72	300	-	300
Telephone	4,679	5,411	7,000	4,295	-
Postage	-	93	-	-	-
Conference & Training	1,000	955	1,000	856	1,000
Insurance	20,365	19,937	18,000	29,805	33,000
Utility Services	16,087	14,412	10,000	6,354	18,000
Refuse	4,764	6,058	3,700	4,998	4,000
Repairs/Maint Buildings	1,323	3,591	6,300	1,315	15,000
Repairs/Maint Machinery/Equip	42,066	58,633	60,000	20,018	65,000
Drug & Alcohol Testing	142	212	500	146	500
Rentals	-	-	-	-	5,000
Other Equipment Rentals	-	2,809	2,000	-	5,000
Dues and Subscriptions	277	286	300	-	400
Streets	310,871	242,912	507,000	20,381	750,000
Improvements Other Than Bldgs	-	85,120	46,000	34,859	50,000
Heavy Machinery	-	46,626	-	-	-
Motor Vehicles	-	89,065	40,000	-	-
Public Works	\$ 1,193,620	\$ 1,793,981	\$ 1,932,703	\$ 939,928	\$ 2,438,608

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Employees Wages & Salaries	\$ 84,331	\$ 121,743	\$ 156,991	\$ 104,974	\$ 83,366
Overtime	7,593	13,180	2,706	7,501	3,905
Part-Time Employees	2,081	1,897	-	571	2,000
PERA	6,894	9,989	11,977	8,779	6,545
FICA and Medicare	6,876	9,872	12,217	8,545	6,676
Employer Paid Health	14,464	25,138	31,646	19,154	15,054
Worker s Comp Insurance	5,715	7,440	4,000	10,194	12,000
Operating Supplies	16,107	17,775	15,000	10,200	17,000
Motor Fuels	2,609	2,842	5,000	4,899	15,600
Traffic Signs	1,212	72	1,000	-	5,000
Licenses & Permits	77	-	-	-	1,100
Uniforms	1,112	1,209	850	310	100
Small Tools	984	1,246	1,260	5,000	1,000
Professional Svcs	1,000	-	-	608	31,400
Telephone	2,114	2,159	3,500	1,440	-
Conferences & Training	-	75	1,900	23	2,000
Insurance	26,287	23,281	26,000	8,064	8,750
Utility Services	10,116	5,759	17,000	5,008	18,360
Repairs & Maint Cont	5,223	20,582	114,000	6,464	175,000
Repairs/Maint Buildings	-	4,833	2,600	3,015	4,000
Repairs/Maint Machinery/Equip	12,598	7,496	5,700	2,799	6,300
Rentals	10,554	12,359	20,000	1,163	20,800
Other Equipment Rentals	14,501	16,708	5,000	6,782	5,200
Parks	\$ 232,448	\$ 305,653	\$ 438,347	\$ 215,493	\$ 441,156
Employees Wages & Salaries	\$ 24,717	\$ 28,318	\$ 28,545	\$ 19,159	\$ 29,973
Overtime	2,499	3,043	1,029	1,716	4,085
PERA	2,041	2,320	2,218	1,649	2,554
FICA and Medicare	2,039	2,331	2,262	1,651	2,605
Employer Paid Health	5,583	5,036	5,838	3,721	6,285
Operating Supplies	-	-	100	-	-
Professional Svcs	10,692	11,579	15,000	11,341	17,000
Utility Services	33,393	30,464	35,000	9,083	36,400
Refuse	1,117	1,131	1,200	818	1,200
Repairs/Maint Buildings	7,668	1,247	3,000	1,221	10,000
Repairs/Maint Machinery/Equip	-	-	1,000	-	1,000
Library	\$ 89,749	\$ 85,469	\$ 95,192	\$ 50,359	\$ 111,102

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Unemployment Benefit Payments	\$ -	\$ 574	\$ -	\$ -	\$ 1,000
Professional Svcs	44,108	16,662	5,000	4,500	16,800
Postage	-	-	-	-	6,500
Insurance	2,112	6,193	2,000	29,993	2,400
Insurance - Deductible	18,004	2,178	5,000	-	5,000
Rental Bldg Expense	5,744	11	2,500	-	2,500
Miscellaneous	5,082	4,495	23,000	238	5,000
Dues and Subscriptions	11,418	12,376	12,700	-	14,000
PropTaxes/ Assessments	2,914	4,144	3,000	3,160	3,600
Contingency	9,070	17,868	34,000	-	40,800
Operating Transfers	30,000	-	185,000	-	575,658
Other General Expenditures	\$ 128,452	\$ 64,501	\$ 272,200	\$ 37,891	\$ 673,258
	\$ 6,122,223	\$ 7,325,731	\$ 8,068,849	\$ 4,499,911	\$ 9,475,496

EDA Fund

2025 Revenue and Expenditure Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
EDA Operational Fund				
Current Ad Valorem Taxes	\$ (126,969)	\$ (164,530)	\$ (573,341)	\$ (561,045)
Delinquent Ad Valorem Taxes	(645)	(1,741)	-	-
Application Fees	-	(1,000)	-	-
Mkt Value Credit	(305)	(812)	-	-
Other Revenues	-	-	(4,024)	(4,066)
Interest Earnings	(159)	-	-	-
Other Rents and Royalties	(3,550)	(3,600)	(3,600)	(3,600)
Transfer From Other Fund	-	-	(185,000)	(194,250)
Total	\$ (131,628)	\$ (171,683)	\$ (765,965)	\$ (762,961)

Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
EDA Operational Fund				
Employees Wages & Salaries	\$ 65,081	\$ 117,208	\$ 84,874	\$ 84,006
PERA	3,787	6,881	6,275	6,300
FICA and Medicare	4,768	7,228	6,495	6,427
Employer Paid Health	9,144	5,439	4,074	14,300
Worker s Comp Insurance	586	-	625	750
Operating Supplies	1,850	-	200	200
Professional Svcs	12,479	13,457	35,000	-
Auditing and Acct g Services	1,004	1,486	1,000	1,000
Engineering Fees	13,781	7,695	16,500	10,000
Attorneys Fees	-	14,250	3,000	10,000
Travel Expenses	117	30	2,500	2,500
Conference & Training	81	263	1,735	1,735
Meeting Expense	-	-	-	-
Marketing	1,363	4,281	4,200	5,200
Legal Notices Publishing	-	-	120	120
General Notices	-	-	-	-
Insurance	875	880	800	960
Miscellaneous	-	-	75,000	75,000
Dues and Subscriptions	1,528	985	895	895
Recording Fees	-	56	-	-
PropTaxes/ Assessments	-	858	28,595	29,375
Transfer Out	-	-	345,000	364,000
Total	\$ 116,444	\$ 180,998	\$ 616,888	\$ 612,768

Special Revenue Funds

2025 Revenue and Expenditures Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
FD Equipment Donation Fund					
Interest Earnings	\$ (66)	\$ (5,167)	\$ -	\$ -	\$ (2,000)
Contributions and Donations	(86,356)	(93,844)	(40,000)	-	(70,000)
Revenues	\$ (86,422)	\$ (99,011)	\$ (40,000)	\$ -	\$ (72,000)

Training & Instruction Inside	\$ -	\$ -	\$ -	\$ 1,560	\$ -
Non-Capitalized Equipment	45,401	3,290	-	2,314	30,000
Operating Supplies	15,254	11,008	4,200	3,129	10,000
Uniforms	3,670	3,627	9,500	-	-
Small Tools	-	-	1,000	-	6,000
Professional Svcs	650	1,851	-	939	-
Conference & Training	650	2,500	-	2,993	-
Repairs/Maint Buildings	7,132	-	8,500	4,669	40,000
Repairs/Maint Machinery/Equip	59,776	-	5,250	-	-
Operating Transfers	22,142	34,050	8,600	23,825	8,600
Expenditures	\$ 154,675	\$ 56,326	\$ 37,050	\$ 39,429	\$ 94,600

Cable Franchise Fee Fund

Other Revenues	\$ (37,824)	\$ (47,667)	\$ (25,000)	\$ (11,491)	\$ (44,000)
Interest Earnings	(70)	(3,963)	(100)	-	(1,000)
Revenues	\$ (37,894)	\$ (51,630)	\$ (25,100)	\$ (11,491)	\$ (45,000)

Operating Transfers	\$ 60,000	\$ 50,000	\$ 26,000	\$ -	\$ 44,000
Expenditures	\$ 60,000	\$ 50,000	\$ 26,000	\$ -	\$ 44,000

Ecumen TIF Fund

Tax-Incrmnt +/-Excess & Surplus	\$ (131,997)	\$ (135,220)	\$ (131,997)	\$ (68,801)	\$ (131,997)
Interest Earnings	(60)	(2,959)	(50)	-	(750)
Revenues	\$ (132,057)	\$ (138,179)	\$ (132,047)	\$ (68,801)	\$ (132,747)

Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative TIF Expense	4,263	663	330	995	330
Operating Transfers	140,000	140,000	130,000	-	130,000
Expenditures	\$ 144,263	\$ 140,663	\$ 130,330	\$ 995	\$ 130,330

Flashing by Design TIF Fund

Tax Increment	\$ (23,859)	\$ (21,953)	\$ (23,906)	\$ (11,790)	\$ (23,906)
Interest Earnings	(33)	(2,870)	-	-	(750)
Revenues	\$ (23,892)	\$ (24,823)	\$ (23,906)	\$ (11,790)	\$ (24,656)

Administrative TIF Expense	\$ 4,263	\$ 795	\$ 1,700	\$ 1,180	\$ 1,673
Operating Transfers	-	240,104	7,200	-	35,093
Expenditures	\$ 4,263	\$ 240,899	\$ 8,900	\$ 1,180	\$ 36,766

Willow Grove TIF Fund

Tax Increment	\$ (16,487)	\$ (15,557)	\$ (16,487)	\$ (8,143)	\$ (16,487)
Interest Earnings	(1)	(270)	-	-	(94)
Revenues	\$ (16,488)	\$ (15,827)	\$ (16,487)	\$ (8,143)	\$ (16,581)

Professional Services	\$ -	\$ 132	\$ -	\$ 143	\$ -
Administrative TIF Expense	4,263	795	1,500	1,180	1,484
TIF Payments	17,949	12,818	13,190	12,737	13,190
Expenditures	\$ 22,212	\$ 13,745	\$ 14,690	\$ 14,060	\$ 14,674

Everlong Holdings TIF Fund

Tax Increment	\$ (26,826)	\$ (27,130)	\$ (26,827)	\$ (25,970)	\$ (26,827)
Interest Earnings	(6)	(1,286)	-	-	(340)
Revenues	\$ (26,832)	\$ (28,416)	\$ (26,827)	\$ (25,970)	\$ (27,167)

Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative TIF Expense	728	663	1,600	1,180	1,610
Expenditures	\$ 728	\$ 663	\$ 1,600	\$ 1,180	\$ 1,610

Debt Service Funds

2025 Revenue and Expenditures Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
2013A Debt Service Fund					
State Grants and Aids	\$ (63,290)	\$ -	\$ (60,000)	\$ (60,000)	\$ (55,000)
Special Assessments	(2,314)	-	-	-	-
Interest Earnings	(368)	(31,353)	(300)	(1,670)	(750)
Revenues	\$ (65,972)	\$ (31,353)	\$ (60,300)	\$ (61,670)	\$ (55,750)
Debt Srv Bond Principal	\$ 170,000	\$ 125,000	\$ 130,000	\$ 130,000	\$ 100,000
Bond Interest	8,018	5,564	3,235	3,235	1,000
Fiscal Agent s Fees	2,750	4,250	-	550	5,000
Expenditures	\$ 180,768	\$ 134,814	\$ 133,235	\$ 133,785	\$ 106,000
2020A Refunding (2009A)					
Current Ad Valorem Taxes	\$ (48,448)	\$ (43,844)	\$ (44,000)	\$ (25,212)	\$ (45,100)
Interest Earnings	(4)	(639)	(30)	-	(50)
Revenues	\$ (48,452)	\$ (44,483)	\$ (44,030)	\$ (25,212)	\$ (45,150)
Debt Srv Bond Principal	\$ 40,000	\$ 39,000	\$ 38,000	\$ 38,000	\$ 42,000
Bond Interest	5,475	4,751	4,054	4,054	3,330
Fiscal Agent s Fees	142	-	1,000	-	1,000
Expenditures	\$ 45,617	\$ 43,751	\$ 43,054	\$ 42,054	\$ 46,330
2017C (2009D) TIF Debt Svc					
Delinquent Ad Valorem Taxes	\$ (433)	\$ (1,419)	\$ -	\$ (798)	\$ -
Tax-Incrmnt /+Excess & Surplus	(85,130)	(90,291)	(205,191)	(88,367)	(205,832)
Interest Earnings	(11)	(1,908)	(100)	-	(1,000)
Transfer from Other Fund	(140,000)	(140,000)	(130,000)	-	(130,000)
Revenues	\$ (314,158)	\$ (233,618)	\$ (335,291)	\$ (89,165)	\$ (336,832)
Professional Services	\$ 4,288	\$ 662	\$ -	\$ -	\$ -
Admin TIF Expense	-	-	8,000	1,180	8,200
Debt Srv Bond Principal	130,000	140,000	150,000	150,000	155,000
Bond Interest	101,416	96,238	91,263	91,263	86,687
Fiscal Agent s Fees	1,525	3,300	1,000	-	1,500
Expenditures	\$ 237,229	\$ 240,200	\$ 250,263	\$ 242,443	\$ 251,387
Taxable Ref. Lease Debt Svc					
Current Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
EDA-HRA Taxes	(355,503)	(388,242)	-	(2,292)	-
Interest Earnings	(209)	(14,057)	(750)	-	(1,000)
Transfers In	-	(15,000)	(340,000)	-	(340,000)
Revenues	\$ (355,712)	\$ (417,299)	\$ (340,750)	\$ (2,292)	\$ (341,000)
Debt Srv Bond Principal	\$ 245,000	\$ 255,000	\$ 260,000	\$ 260,000	\$ 270,000
Bond Interest	94,758	86,708	79,079	79,079	70,397
Fiscal Agent s Fees	1,125	3,199	1,000	2,500	3,000
Expenditures	\$ 340,883	\$ 344,907	\$ 340,079	\$ 341,579	\$ 343,397

2017B (2006B) TIF Debt Svc

Tax-Incrmnt /+Excess & Surplus	\$ (202,855)	\$ (182,274)	\$ (206,326)	\$ (96,061)	\$ (206,326)
Special Assessments	-	-	-	-	-
Interest Earnings	(230)	(13,766)	(500)	-	(2,000)
Transfer from Other Funds	-	-	-	-	-
Revenues	\$ (203,085)	\$ (196,040)	\$ (206,826)	\$ (96,061)	\$ (208,326)

Professional Services	\$ 1,750	\$ -	\$ -	\$ -	\$ -
Administrative TIF Expense	728	663	20,000	1,180	5,000
Debt Srv Bond Principal	170,000	160,000	165,000	165,000	170,000
Bond Interest	22,650	17,650	12,825	12,825	7,800
Fiscal Agent s Fees	1,050	1,057	1,000	-	1,000
Operating Transfer	-	15,000	-	-	-
Expenditures	\$ 196,178	\$ 194,370	\$ 198,825	\$ 179,005	\$ 183,800

2020A (2008A) Debt Service Fund

Special Assessments	\$ (105,164)	\$ (504,555)	\$ (100,338)	\$ (59,892)	\$ (105,537)
Interest Earnings	(83)	(7,848)	(500)	-	(500)
Bond Proceeds	-	-	-	-	-
Revenues	\$ (105,247)	\$ (512,403)	\$ (100,838)	\$ (59,892)	\$ (106,037)

Debt Srv Bond Principal	\$ 106,000	\$ 104,000	\$ 106,000	\$ 106,000	\$ 109,000
Bond Interest	15,049	13,159	11,258	11,258	9,313
Fiscal Agent s Fees	390	-	1,000	-	1,000
Expenditures	\$ 121,439	\$ 117,159	\$ 118,258	\$ 117,258	\$ 119,313

2022A Debt Service Fund

Current Ad Valorem Taxes	\$ -	\$ (144,645)	\$ (145,000)	\$ (76,192)	\$ (142,000)
Interest Earnings	-	(1,382)	(100)	-	(300)
Bond Proceeds	(17,655)	-	-	-	-
Revenues	\$ (17,655)	\$ (146,027)	\$ (145,100)	\$ (76,192)	\$ (142,300)

Bond Issuance Costs	\$ 41,227	\$ -	\$ -	\$ -	\$ -
Debt Srv Bond Principal	-	-	120,000	120,000	120,000
Bond Interest	17,655	27,555	18,600	18,600	16,200
Fiscal Agent s Fees	13,905	950	1,000	-	1,000
Expenditures	\$ 72,787	\$ 28,505	\$ 139,600	\$ 138,600	\$ 137,200

Capital Project Funds

2025 Revenue and Expenditures Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
Street Maint/Imp Project Fund					
Muni State Aid St Construction	\$ (719,009)	\$ (579,689)	\$ (975,000)	\$ (425,807)	\$ (726,000)
Other Revenues	-	-	-	(191,972)	-
Interest Earnings	(95)	(15,655)	(100)	-	-
Revenues	\$ (719,104)	\$ (595,344)	\$ (975,100)	\$ (617,779)	\$ (726,000)
Professional Services	\$ -	\$ 510,553	\$ 866,446	\$ -	\$ -
Engineering Fees	23,599	8,889	108,654	29,173	-
Legal	340	-	-	-	-
Improvements Other than Bldgs	845,396	(35,848)	-	-	-
Engineering Fees	563	-	-	-	-
Expenditures	\$ 869,898	\$ 483,594	\$ 975,100	\$ 29,173	\$ -
Park Imp					
State Grants and Aids	\$ -	\$ (10,500)	\$ -	\$ -	\$ (16,310)
Other Revenue	(10,005)	-	-	(6,000)	-
Interest Earnings	(28)	(1,961)	-	-	-
Contributions and Donations	-	(3,300)	-	(60,000)	-
Revenues	\$ (10,033)	\$ (15,761)	\$ -	\$ (66,000)	\$ (16,310)
Professional Services	\$ 14,820	\$ -	\$ -	\$ -	\$ -
Non-Capitalized Equipment	-	-	-	3,650	-
Professional Services	-	11,270	-	12,735	18,400
Miscellaneous	-	410	-	-	-
Park Improvements	-	11,000	-	-	-
Expenditures	\$ 14,820	\$ 22,680	\$ -	\$ 16,385	\$ 18,400
Road Improvement Fund					
Special Assessments	\$ (8,399)	\$ (7,787)	\$ (9,000)	\$ (3,591)	\$ (7,500)
Pre-paid Assessments	(3,566)	-	-	-	-
Interest Earnings	(67)	(543)	(100)	-	-
Revenues	\$ (12,032)	\$ (8,330)	\$ (9,100)	\$ (3,591)	\$ (7,500)
Professional Services	205,044	124,956	-	-	-
Expenditures	\$ 205,044	\$ 124,956	\$ -	\$ -	\$ -
Franchise Fee - Street Imp					
Franchise Utility Fee-Rds	\$ (332,971)	\$ (335,849)	\$ (340,000)	\$ (176,374)	\$ (340,000)
Interest Earnings	(106)	(6,609)	(100)	-	(500)
Revenues	\$ (333,077)	\$ (342,458)	\$ (340,100)	\$ (176,374)	\$ (340,500)
Engineering Fees	\$ -	\$ 3,923	\$ -	\$ 48,913	\$ -
Improvements Other than Bldg	224,787	45,300	-	-	350,000
Contractor Svcs	-	486,724	325,000	-	-
Expenditures	\$ 224,787	\$ 535,947	\$ 325,000	\$ 48,913	\$ 350,000

Capital Project Funds

2025 Revenue and Expenditures Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
Flink Utility Project Fund					
Other Revenue	\$ (218,250)	\$ (400,125)	\$ -	\$ -	\$ -
Interest Earnings	(2,288)	(9,167)	-	-	(1,500)
Revenues	\$ (220,538)	\$ (409,292)	\$ -	\$ -	\$ (1,500)
Depreciation Expense	\$ 24,402	\$ 24,336	\$ -	\$ -	\$ 24,336
Expenditures	\$ 24,402	\$ 24,336	\$ -	\$ -	\$ 24,336
Community Center Fund					
Interest Earnings	\$ (1,645)	\$ (6,590)	\$ (1,000)	\$ -	\$ (500)
Revenues	\$ (1,645)	\$ (6,590)	\$ (1,000)	\$ -	\$ (500)
Industrial Park/ESSBY Fund					
Current Ad Valorem Taxes	\$ (718,506)	\$ (468,106)	\$ (225,000)	\$ (118,241)	\$ (198,585)
Delinquent Ad Valorem Taxes	(6,440)	(12,304)	-	(3,312)	-
Other Revenue	-	-	-	-	(16,000)
Interest Earnings	(1,485)	(3,033)	(750)	-	(1,000)
Refunds & Reimbursements	(10,973)	(13,234)	(10,000)	(5,271)	(10,000)
Revenues	\$ (737,404)	\$ (496,677)	\$ (235,750)	\$ (126,824)	\$ (225,585)
Workers Comp Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 1,340	\$ 1,133	\$ 1,200	\$ -	\$ 1,300
Repairs/Maint Buildings	-	-	-	-	16,000
PropTaxes/ Assessments	150,105	24,564	25,000	29,136	32,000
Other Long-Term Oblig Interest	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Debt Service Principal	225,000	225,000	225,000	112,500	225,000
Expenditures	\$ 376,445	\$ 250,697	\$ 251,200	\$ 141,636	\$ 274,300
Rec Center/Park Dedication					
State Grants and Aids	\$ -	\$ (91,032)	\$ -	\$ (3,235)	\$ (1,081,700)
Park Dedication Fee	(93,600)	(18,000)	-	(94,571)	(259,200)
Interest Earnings	(6,208)	(21,195)	(1,000)	-	(1,000)
Contributions and Donations	(212)	(7,000)	-	-	-
Revenues	\$ (100,020)	\$ (137,227)	\$ (1,000)	\$ (97,806)	\$ (1,341,900)
Non-Capitalized Equipment	\$ -	\$ -	\$ -	\$ 8,188	\$ -
Engineering Fees	-	-	-	14,981	-
General Notices and Pub Info	-	-	-	254	-
Repairs & Maint	-	-	-	49,962	-
Park Improvements	49,574	314,190	180,000	271,457	1,135,135
Expenditures	\$ 49,574	\$ 314,190	\$ 180,000	\$ 344,842	\$ 1,135,135

Liquor Store Fund

2025 Revenue and Expense Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
Municipal Liquor Fund					
Miscellaneous Revenues	\$ (2,377)	\$ (1,619)	\$ (2,472)	\$ (1,254)	\$ (1,700)
Wine Club Revenue-East	(1,614)	(1,265)	(1,679)	(357)	(1,400)
Pub Club Revenues-East	(2,089)	(2,200)	(2,173)	(504)	(2,500)
Interest Earnings	(325)	(5,429)	(338)	-	(2,500)
NSF Revenue Recovered	84	332	(87)	-	-
N/A Sales Non-Taxable-EAST	(50,465)	(50,335)	(52,484)	(42,073)	(52,851)
Liquor Sales -Off Sale-EAST	(915,084)	(1,006,954)	(951,687)	(747,217)	(1,057,301)
Beer Sales -Off Sale-EAST	(1,409,000)	(1,450,514)	(1,465,360)	(1,110,214)	(1,523,039)
Wine Sales -Off Sale-EAST	(258,117)	(252,772)	(268,442)	(168,222)	(265,408)
N/A Sales - Taxable-EAST	(60,540)	(66,737)	(62,962)	(50,391)	(70,073)
THC Sales - Taxable - East	-	-	-	(3,631)	(45,000)
Bottle-Keg Deposit-EAST	(30)	(260)	(31)	100	-
Cash Over -Off Sale-EAST	(155)	-	(161)	-	-
Wine Club Revenue -WEST	(893)	(689)	(929)	(40)	(1,000)
Pub Club Revenue- WEST	(629)	(374)	(654)	(30)	(500)
N/A Sales Non-Tax - WEST	(5,902)	(6,174)	(6,138)	(5,537)	(6,482)
Liquor Sales-Off Sale-WEST	(439,042)	(458,759)	(456,604)	(324,233)	(481,696)
Beer Sales-Off Sale - WEST	(507,590)	(522,439)	(527,894)	(396,298)	(548,560)
Wine Sales-Off Sale - WEST	(172,986)	(170,494)	(179,905)	(120,560)	(179,018)
N/A Sales-Tax - WEST	(12,983)	(13,481)	(13,502)	(10,330)	(14,155)
THC Sales - Taxable - West	-	-	-	(1,645)	(16,000)
Cash Over-Off Sale - WEST	144	-	(150)	-	-
Revenues	\$ (3,839,593)	\$ (4,010,162)	\$ (3,993,652)	\$ (2,982,436)	\$ (4,269,183)

Liquor Store West #2

Employees Wages & Salaries	\$ 80,631	\$ 86,780	\$ 96,163	\$ 72,552	\$ 101,669
Overtime	-	-	-	1,123	-
Part-Time Employees	94,152	81,901	99,219	55,245	87,596
PERA	11,943	12,064	14,654	10,266	14,196
FICA and Medicare	13,354	12,963	14,948	10,906	14,480
Employer Paid Health	10,652	11,249	12,532	10,137	13,829
Worker s Comp Insurance	15,928	5,294	15,000	4,079	6,000
Non-Capitalized	-	-	500	85	-
Computer	3,409	4,060	3,500	2,829	-
Operating Supplies	2,797	425	3,000	2,159	3,500
License And Taxes	20	-	20	-	25
Copy Machine Lease	1,292	1,227	1,300	832	-
Uniforms	229	184	300	125	300
Wine Club Supplies	-	-	-	-	125
Pub Club Supplies	-	-	-	-	125
Internet Lease	1,198	1,564	1,950	1,155	-
Network Switches/Firewall	-	1,599	1,800	1,044	-
N/A Sales	11,794	12,358	12,266	15,341	14,033
Liquor For Resale	293,623	312,173	305,368	242,892	327,553
Beer For Resale	340,948	369,019	354,586	271,027	373,021
Wine For Resale	119,238	115,756	124,008	86,868	121,732
THC For Resale	-	-	-	2,683	12,000
Professional Srvs	653	2,145	3,210	3,826	2,252

Liquor Store Fund

2025 Revenue and Expense Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
Auditing and Acct g Services	565	615	250	203	400
Attorney Fees	-	-	-	488	-
Telephone	1,555	1,565	2,500	1,195	-
Conference & Training	40	20	1,500	20	1,500
Advertising	1,490	1,959	3,500	2,511	3,500
Legal Notices Publishing	24	-	100	-	100
General Notices and Pub Info	-	-	200	-	200
Insurance	420	419	1,000	2,847	3,000
Utility Services	11,090	11,693	13,000	6,522	10,400
Repairs/Maint Buildings	-	4,168	2,000	-	2,000
Repairs/Maint Machinery/Equip	1,367	-	5,000	793	5,000
Depreciation	4,029	107,691	4,000	-	4,000
Building Rentals	86,319	3,038	-	86,717	92,000
Bank Charges	-	18,864	19,500	17,722	27,000
Cash Short	-	202	59	(3)	-
Dues and Subscriptions	59	1,620	-	-	1,000
Improvements - Buildings	-	2,160	3,000	-	3,000
West - Subtotal	\$ 1,108,819	\$ 1,184,774	\$ 1,119,933	\$ 914,189	\$ 1,245,536

Liquor Store East #1

Employees Wages & Salaries	\$ 177,423	\$ 202,166	\$ 179,454	\$ 137,999	\$ 186,347
Overtime	368	519	176	2,136	584
Part-Time Employees	153,593	138,779	133,998	91,940	162,504
PERA	23,696	21,976	23,522	18,490	26,209
FICA and Medicare	24,733	25,791	23,992	18,319	26,732
Employer Paid Health	37,570	19,310	21,314	16,779	21,846
Worker s Comp Insurance	15,928	11,647	13,315	8,975	10,000
Non-Capital Assets	-	-	-	170	-
Computer	3,039	4,783	3,500	4,289	-
Operating Supplies	7,844	6,074	6,000	4,203	6,378
License And Taxes	20	-	20	-	25
Copy Machine Lease	1,281	1,227	1,300	750	-
Uniforms	579	184	500	125	500
Wine Club Supplies	-	-	-	-	125
Pub Club Supplies	-	-	-	-	125
Internet Lease	889	1,296	1,350	1,361	-
Network Switches/Firewall	-	1,671	1,800	1,090	-
N/A Sales	76,386	87,550	79,441	73,081	92,193
Liquor For Resale	655,222	696,229	681,431	546,315	792,976
Beer For Resale	1,122,388	1,169,371	1,167,284	835,496	1,142,279
Wine For Resale	178,081	173,827	185,204	111,340	199,056
THC For Resale	-	-	-	4,276	32,000
Professional Srvs	8,271	7,091	12,000	4,937	11,000
Auditing and Acct g Services	5,182	4,265	3,000	2,579	3,000
Telephone	4,215	3,329	5,500	2,391	-
Travel Expenses	-	-	100	-	100
Conference & Training	40	448	2,000	40	2,000
Advertising	10,917	8,550	10,000	4,772	10,000
Legal Notices Publishing	-	20	100	22	100

Liquor Store Fund

2025 Revenue and Expense Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
General Notices and Pub Info	-	-	200	-	200
Insurance	12,429	10,759	21,000	6,666	12,000
Utility Services	45,234	19,513	47,000	8,570	20,000
Refuse	1,321	1,524	1,400	1,264	1,700
Repairs/Maint Buildings	2,908	37,331	40,000	9,442	30,000
Repairs/Maint Machinery/Equip	3,095	1,633	10,000	2,869	10,000
Depreciation	30,180	33,883	34,500	-	40,000
Bank Charges	61,242	49,946	44,000	42,636	60,000
Miscellaneous	300	-	-	-	-
Cash Short	-	185	-	29	-
Dues and Subscriptions	59	4,075	3,100	-	3,255
Improvements - Buildings	1,799	-	-	-	-
Other Equipment	-	-	10,000	-	10,000
Operating Transfers	120,000	100,000	80,000	-	100,000
East - Subtotal	\$ 2,786,232	\$ 2,844,951	\$ 2,847,501	\$ 1,963,351	\$ 3,013,234
Expenditures	\$ 3,895,051	\$ 4,029,724	\$ 3,967,434	\$ 2,877,540	\$ 4,258,770

Sewer Fund

2025 Revenue and Expense Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
Sanitary Sewer Utility Fund					
Sewer Availability Charge	\$ (311,555)	\$ (177,912)	\$ (200,000)	\$ (106,253)	\$ (130,000)
Trunk Fees	(79,488)	(29,797)	(100,000)	(153,177)	(100,000)
Misc Revenue	-	-	-	(406)	-
Interest Earnings	(13,481)	(59,396)	(1,000)	-	(5,000)
Sewer Charge	(1,660,271)	(1,788,284)	(1,800,000)	(1,350,524)	(1,800,000)
Sewer Connect Fee	(7,970)	(14,531)	(12,000)	(5,400)	(10,000)
Septage Charge	-	-	-	(90,336)	(100,000)
Delinquent Sewer Reimbursement	(2,376)	237	(7,500)	(2,376)	(3,000)
Capital Contributions		(928,406)	-	-	-
Revenues	\$ (2,075,141)	\$ (2,998,089)	\$ (2,120,500)	\$ (1,708,472)	\$ (2,148,000)

Employees Wages & Salaries	\$ 277,697	\$ 292,743	\$ 306,861	\$ 220,507	\$ 385,336
Overtime	19,280	26,386	9,828	13,504	30,369
PERA	22,005	23,361	23,607	18,538	31,253
FICA and Medicare	22,047	23,396	24,229	18,450	31,800
Employer Paid Health	52,261	44,268	52,088	37,279	80,080
Worker s Comp Insurance	12,899	7,175	13,000	6,011	1,122
Computer	3,566	2,203	3,500	3,257	-
Operating Supplies	20,186	45,004	31,000	31,441	47,027
Motor Fuels	2,707	2,989	7,260	3,469	5,000
Copy Machine Lease	1,872	1,227	1,900	831	-
License And Permits	1,489	1,473	2,000	1,450	1,600
Uniforms	2,501	3,276	2,000	1,771	3,100
Small Tools	847	-	4,450	127	500
Internet Lease	2,318	1,296	1,200	849	-
Network Switches/Firewall	-	3,957	5,000	2,307	-
Professional Srvs	41,591	35,513	40,000	79,257	15,000
Auditing and Acct g Services	12,115	17,661	7,185	6,220	8,000
Engineering Fees	2,459	480	4,000	-	2,000
Testing Services	13,383	18,248	10,000	7,348	14,300
Telephone	7,267	2,963	5,600	2,588	-
Postage	-	-	-	4,588	8,171
Travel Expenses	-	-	-	-	600
Conference & Training	410	-	1,250	744	600
Insurance	29,369	27,392	38,000	22,109	34,200
Utility Services	85,639	111,503	72,000	76,946	80,000
Refuse	1,615	1,392	2,287	3,118	4,000
Repairs/Maint Buildings	2,841	1,685	3,500	4,255	5,000
Repairs/Maint Machinery/Equip	46,981	60,094	30,000	33,326	40,000
Depreciation	621,362	601,476	600,000	-	625,000
Drug & Alcohol Testing	-	-	-	35	100
Collection System Repair	60,087	76,962	55,000	66,863	75,000
Other Equipment Rentals	-	-	-	4,000	5,000
Miscellaneous	-	-	-	-	-
Dues & Subscriptions	-	-	-	2,100	2,500

Sewer Fund

2025 Revenue and Expense Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
Improvements - Buildings	5,569	-	-	-	-
Heavy Machinery	-	-	40,000	-	164,000
Motor Vehicles	-	-	10,000	-	-
Debt Service Bond Principal	-	-	245,000	-	455,000
Bond Interest	171,282	146,085	9,300	140,130	119,256
Fiscal Agent s Fees	1,100	1,393	2,000	-	2,000
Operating Transfers	-	-	-	-	20,000
Bad Debt Expense	-	-	-	-	-
Expenditures	\$ 1,544,745	\$ 1,581,604	\$ 1,663,045	\$ 813,418	\$ 2,296,913

Stormwater Fund

2025 Revenue and Expense Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
Storm Sewer Utility Fund					
Interest Earnings	\$ (5,307)	\$ (26,773)	\$ (300)	\$ -	\$ (300)
Other Misc	-	(17,414)	-	(14)	-
Contributions and Donations	-	(112,755)	-	-	-
Delinquent Sewer Reimbursement	(734)	572	(1,000)	(807)	(500)
Storm Water Charge	(431,114)	(488,019)	(450,000)	(410,424)	(475,000)
Transfers In	-	(50,000)	-	-	-
Bond Proceeds	(555,000)	-	-	-	-
Capital Contributions	-	(1,029,898)	-	-	-
Revenues	\$ (992,155)	\$ (1,724,287)	\$ (451,300)	\$ (411,245)	\$ (475,800)
Employees Wages & Salaries	\$ 160,349	\$ 162,323	\$ 175,905	\$ 120,651	\$ 56,687
Overtime	8,329	12,316	3,596	6,194	5,395
PERA	12,387	12,736	13,319	10,053	4,657
FICA and Medicare	12,439	12,683	13,731	9,942	4,750
Employer Paid Health	29,024	23,473	28,529	20,253	10,198
Worker s Comp Insurance	1,320	7,175	1,500	6,011	1,800
Operating Supplies	3,530	6,329	2,000	1,207	2,052
Motor Fuels	1,690	12,139	6,050	4,988	7,300
Professional Svcs	18,102	44,878	51,000	20,642	30,000
Auditing and Acct g Services	2,318	3,565	1,450	1,264	2,750
Engineering Fees	12,146	8,657	6,000	3,394	6,000
Insurance	4,483	3,386	3,400	383	2,720
Repairs/Maint Machinery/Equip	29,014	33,303	16,000	4,385	10,000
Depreciation	266,914	281,635	270,000	-	310,000
Collection System Repair	22,095	110,987	10,000	10,909	15,000
Other Equipment Rentals	-	121	2,600	-	1,000
Miscellaneous	165	-	-	-	-
Dues & Subscriptions	-	-	-	3,755	2,000
Drainage-Storm Wtr	206	227	200	250	400
PropTaxes/ Assessments	235	389	150	420	500
Bond Principal	15,000	-	60,000	-	65,000
Bond Interest	2,530	355	11,048	11,048	9,807
Fiscal Agent s Fees	18	-	1,000	-	1,000
Expenditures	\$ 602,294	\$ 736,677	\$ 677,478	\$ 235,749	\$ 549,016

Water Fund

2025 Revenue and Expense Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
Water Fund					
Water Availability Charge	\$ 163,277	\$ 134,175	\$ 131,000	\$ 81,110	\$ 85,000
Trunk Fees	297,500	38,100	150,000	302,315	50,000
Miscellaneous Revenue	23,354	10,379	12,000	4,159	5,000
Interest Earnings	31,317	63,322	30,000	9,287	15,000
Refunds and Reimbursements	-	-	-	1,621	-
Other Rent and Royalties	41,936	35,700	30,000	28,656	30,000
Water Charge	1,592,216	1,793,684	1,730,000	1,324,704	1,730,000
Water Tower Maintenance	176,141	187,312	175,000	146,095	190,000
Water Connect Fee	-	-	-	-	-
Delinquent Water Reimbursement	-	-	-	2,077	-
Customer Penalties	24,981	22,277	15,000	13,186	15,000
Water Meter Sales	39,515	71,350	45,000	32,300	17,234
Irrigation Meter Sales	-	-	-	31,170	17,234
Sales of General Fixed Assets	-	-	-	9,100	-
Capital Contributions	-	65,515	-	-	-
Revenues	\$ 2,390,237	\$ 2,421,814	\$ 2,318,000	\$ 1,985,780	\$ 2,154,468

Employees Wages & Salaries	\$ 256,284	\$ 397,266	\$ 237,643	\$ 164,687	\$ 366,417
Overtime	-	-	-	10,947	23,758
PERA	67,188	-	91,084	11,946	29,339
FICA and Medicare	-	-	-	12,928	29,849
Employer Paid Health	-	100,505	-	29,850	76,173
Employer Paid Life	-	-	-	-	-
Worker s Comp Insurance	-	4,285	4,500	5,076	5,400
Non-Capitalized Equip	-	-	3,000	-	-
Computer	2,781	45	3,000	216	-
Operating Supplies	15,867	9,070	67,000	222,414	157,000
Motor Fuels	-	101	1,200	3,757	4,000
Copy Machine Lease	-	-	-	1,155	-
License And Permits	-	-	-	-	-
Uniforms	714	433	700	317	700
Small Tools	1,304	739	3,500	-	1,000
Internet Lease	-	-	-	1,915	-
Network Switches/Firewall	-	-	-	2,742	-
Bad Debt Expense	772	4,354	1,000	241	1,000
Chemicals	44,721	61,112	50,000	-	60,000
Professional Svcs	43,997	81,098	91,000	66,073	85,000
Auditing and Acct g Services	550	-	-	49,196	15,000
Engineering Fees	-	-	-	-	-
Attorneys Fees	-	-	-	436	-
Testing Services	-	(5,917)	-	14,174	25,000
Communications	2,275	1,863	3,000	395	2,000
Telephone	-	-	-	1,602	-
Postage	-	-	-	5,532	7,500
Travel Expenses	-	-	-	-	-

Water Fund

2025 Revenue and Expense Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
Conference & Training	5,033	3,774	20,000	1,162	2,000
Insurance	32,760	-	25,000	40,098	45,000
Utility Services	77,873	87,505	71,500	56,170	78,000
Refuse	-	-	-	1,386	3,000
Repairs/Maintenance	125,672	92,722	60,000	-	60,000
Repairs/Maint Buildings	7,736	13,317	9,500	7,030	9,500
Repairs/Maint Machinery/Equip	64,162	24,072	48,250	38,163	48,250
Depreciation	699,095	706,518	700,000	-	770,000
Drug & Alcohol Testing	-	-	-	35	-
Collection System Repair	-	-	-	21,790	30,000
Other Equipment Rentals	-	-	-	-	-
Bank Charges	10,026	17,418	12,000	7,944	15,000
Miscellaneous	(4,733)	-	1,500	4	1,500
Cash Over/Short	-	-	300	-	-
Dues & Subscriptions	-	2,701	-	2,733	3,000
Improvements - Buildings	-	-	-	3,065,905	-
Heavy Machinery	-	-	-	125,062	-
Motor Vehicles	-	-	-	-	-
Equipment	(2,871)	58,077	40,000	14,910	-
Debt Service Bond Principal	-	-	622,000	-	594,000
Interest	-	11	-	29	-
Bond Interest	128,807	107,548	100,000	95,007	78,000
Fiscal Agent s Fees	-	-	-	-	-
Operating Transfers	-	-	-	-	15,000
Loss on Sale/Disposal of Asset	-	-	-	-	-
Land Investment Account	-	-	-	-	-
Expenditures	\$ 1,580,013	\$ 1,768,617	\$ 2,266,677	\$ 4,083,027	\$ 2,641,386

Generation Fund

2025 Revenue and Expense Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
Generation Fund					
Miscellaneous Income	\$ 159,380	\$ -	\$ 6,000	\$ -	\$ -
Interest	31,317	187,419	50,000	-	20,000
Quick Start Capacity	360,000	360,000	360,000	270,000	360,000
Other Revenue	4,102,922	4,506,821	-	27,163	-
Revenues	\$ 4,653,619	\$ 5,054,240	\$ 416,000	\$ 297,163	\$ 380,000
Employees Wages & Salaries	\$ 335,652	\$ 62,412	\$ 39,311	\$ 11,213	\$ 81,365
Overtime	-	-	-	2,114	2,428
PERA	101,086	-	4,597	999	6,284
FICA and Medicare	-	-	-	1,004	6,411
Employer Paid Health	-	16,027	-	1,558	13,129
Employer Paid Life	-	-	-	-	245
Worker s Comp Insurance	(162,754)	4,285	-	34	100
Computer	3,022	100	-	-	-
Operating Supplies	40,890	13,494	5,200	1,428	5,000
Motor Fuels	-	-	-	533	1,000
Copy Machine Lease	-	-	-	-	-
License And Permits	-	-	-	956	1,000
Uniforms	850	180	35	-	400
Small Tools	2,266	796	100	-	100
Internet Lease	-	-	-	635	-
Network Switches/Firewall	-	-	-	-	-
Professional Svcs	108,198	243,743	6,500	17,499	10,200
Auditing and Acct g Services	733	-	-	4,242	1,500
Engineering Fees	-	-	-	-	-
Testing Services	-	-	-	-	-
Communication	4,814	2,015	1,000	240	-
Telephone	-	-	-	1,705	-
Conference & Training	31,703	-	-	-	-
Advertising	270	-	-	-	-
Insurance	82,162	66,087	25,000	712	1,000
Utility Services	2,508,024	41,012	23,500	26,404	31,200
Refuse	-	-	-	184	500
Repairs/Maint Buildings	8,636	7,581	4,000	4,513	5,000
Repairs/Maint Machinery/Equip	24,199	58,276	53,000	45,167	55,000
Depreciation	542,596	175,249	250,000	-	105,000
Collection System Repair	-	-	-	-	-
Other Equipment Rentals	-	-	-	-	-
Bank Charges	18,896	10,354	-	1,523	2,000
Miscellaneous	35,714	57,610	500	420	500
Dues and Subscriptions	-	(71)	-	1,764	1,500
Improvements - Buildings	-	-	-	-	-
Heavy Machinery	-	-	-	-	-
Motor Vehicles	-	-	-	21,149	-
Debt Service Bond Principal	-	-	-	-	-

Generation Fund

2025 Revenue and Expense Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
Interest on Meter Deposit	91	-	-	-	-
Bond Interest	111,147	22	-	-	-
Fiscal Agent s Fees	138	18,125	-	-	-
Operating Transfers	-	55,959	-	600	-
Loss on Sale/Disposal of Asset	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-
Land Investment Account	-	13,669	-	-	-
Expenditures	\$ 3,798,333	\$ 846,925	\$ 412,743	\$ 146,596	\$ 330,862