NORTH BRANCH
——Minnesota——

Kevin Schieber
Mayor

Robert Canada
Councilmember/Acting Mayor

Travis Miles
Councilmember

Kelly Neider
Councilmember

Peter Schaps
Councilmember

CITY COUNCIL
SPECIAL MEETING AGENDA
MONDAY, DECEMBER 2, 2024 @ 5:30 PM
CITY HALL, 6408 ELM STREET, NORTH BRANCH, MN 55056

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. AGENDA APPROVAL

5. PUBLIC COMMENT
   Provides an opportunity for the public to address the Council on items that are not on the Agenda. Please raise your hand to be recognized. Please state your name and address for the record. This section is for the express purpose of addressing concerns of City services and operations. It shall not be used to clarify individual's views for political purposes.

6. CONSENT AGENDA
   CONSENT AGENDA

7. STAFF REPORTS
   a. 2025 Budget discussion — INFO

8. 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.

City of North Branch
Staff Report

Prepared By: Matthew Hill, City Administrator

Presenter: Matthew Hill, City Administrator

Date: 11/27/2024

Board & Commission: City Council

Subject: 2025 Budget discussion

City Administrator requests City Council to provide feedback to staff regarding 2025 budget.

Voting Requirements:

City of North Branch, MN

CITY OF
EST. 1881
NORTH BRANCH

2025 Operating Budget and Capital Projects

General Fund
Budgeted Revenues by Type

Revenue Type	2022 Actual	2023 Actual	2024 Adopted	2024 YTD Actual	2025 Proposed
Property Taxes	$ 4,019,909	$ 4,479,919	$ 5,482,000	$ 2,881,033	$ 6,738,466
Taxes	58,480	98,460	24,000	59,294	24,000
Licenses & Permits	290,650	409,557	336,500	422,814	347,800
Governmental Grants	1,338,844	1,875,677	1,499,202	1,146,923	1,570,822
Charges for Services	105,766	85,076	78,300	120,992	104,300
Fines & Forfeitures	15,202	17,669	17,000	22,898	17,000
Special Assessments	2,269	2,270	2,000	-	-
Other Revenue	222,398	250,765	132,900	458,938	150,400
Other Financing	20,777	250,871	-	-	-
Transfers	163,156	108,600	121,800	8,600	314,300
	$ 6,237,451	$ 7,578,864	$ 7,693,702	$ 5,121,492	$ 9,267,088

General Fund
2025 Revenue Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 YTD Actual	2025 Proposed
Current Ad Valorem Taxes	$ 4,019,909	$ 4,479,919	$ 5,482,000	$ 2,881,033	$ 6,738,466
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	-
Home Occupation License	-	-	-	250	-
Business Licenses/Permits	1,100	1,100	500	175	1,000
Alcoholic Beverage License	18,410	15,950	15,000	15,750	15,000
Beer Off/On Sale License	-	600	2,500	225	600
Liquor Off/On Sale	125	125	500	-	150
Sunday License	1,200	800	1,500	1,400	1,000
Club License	500	-	500	-	-
Professional and Transient	468	1,466	500	1,302	750
Tobacco License	2,750	3,000	2,500	1,000	3,000
Refuse License (Garbage)	1,092	936	1,000	-	1,000
Building Permits	158,359	230,207	190,000	225,464	200,000
Septic Permits and Opinion	6,670	5,685	7,000	10,580	6,000
Plan Check Fee	52,782	96,992	72,500	88,707	75,000
Mechanical Permits	22,648	24,966	20,000	20,900	20,000
Plumbing Permits	15,021	14,861	12,000	22,244	15,000
Site Locate/Permit	-	-	-	2,080	-
Grading Permit	-	1,000	-	1,000	750
Conditional Use Permit	1,500	600	1,000	900	750
Sewer & Water Permit	-	-	-	12,180	-
Excavation Permit/License	3,900	3,600	5,000	14,500	5,000
Animal Licenses	1,635	1,509	2,000	822	1,500
Dance Permits	400	360	500	60	400
Sign Permits	1,755	375	1,500	1,080	400
Other Permits	335	5,425	500	2,195	500
State Grants and Aids	1,283	2,788	-	5,993	-
Local Government Aid	836,120	855,681	1,029,202	514,601	1,030,822
Mkt Value Credit	9,633	10,281	9,000	5,574	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	35,142	15,000
Other Federal Aid/Grants	-	-	-	24,000	-
Fire Aid	90,167	103,601	85,000	122,334	120,000
Police Aid	115,189	627,051	110,000	168,158	160,000
Youth Officer School Reimb.	48,734	43,253	50,000	25,851	26,000
Zoning and Subdivision Fees	8,030	5,345	4,000	20,770	8,000
Plat Fee	3,560	4,260	4,000	8,270	6,000

General Fund
2025 Revenue Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 YTD Actual	2025 Proposed
Assessment Search Fees	275	250	300	400	300
Fire Service Contract	59,456	67,119	55,000	77,051	75,000
Other Revenues	34,445	8,102	15,000	14,501	15,000
Court Fines	15,202	17,444	17,000	22,898	17,000
False Alarm Fees	-	225	-	-	-
Special Assessments	2,269	2,270	2,000	-	-
Misc Revenue	18,342	-	-	-	-
Reimbursement-Police	38,055	22,339	15,000	25,191	20,000
Reimbursement-Pbl Wks	75,487	36,010	75,000	9,238	35,000
Reimbursement-Fire Dept	8,735	20,183	-	3,950	-
PD ADM Citations	-	-	-	440	-
Interest Earnings	1,595	110,665	15,000	385,396	65,000
Refunds & Reimbursements	-	205	7,500	-	-
Refunds & Reimbursements - W&L	13,500	10,061	-	-	-
Other Revenues	1,700	12,360	-	8,058	10,000
Other Rents and Royalties	16,733	17,896	20,400	20,010	20,400
Insurance Reimbursement	44,251	17,046	-	6,655	-
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	8,600	314,300
Total Revenue	**$ 6,237,451**	**$ 7,578,864**	**$ 7,693,702**	**$ 5,121,492**	**$ 9,267,088**

General Fund

2025 Expenditures Budget by Department

	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Proposed
City Council	$ 28,722	$ 28,433	$ 34,719	$ 34,258	$ 33,382
Administrator	175,950	275,380	189,173	83,438	262,318
City Clerk	142,770	146,813	138,532	124,774	132,406
Elections	12,499	-	18,000	14,404	-
Technology	-	-	-	-	497,100
Finance	307,367	381,321	344,960	319,322	404,753
City Attorney	27,050	119,782	50,000	136,556	68,300
City Engineer	56,246	(1,845)	40,000	29,810	40,000
Legislative	29,852	35,110	30,000	20,000	31,500
Planning & Zoning	199,179	185,290	205,143	157,830	159,239
City Facilities	237,329	252,870	259,345	177,346	195,389
Police	2,418,039	2,740,149	2,855,535	2,529,598	2,872,628
Fire	430,971	469,888	692,859	460,670	633,584
Building Inspection	369,244	362,814	372,311	306,305	352,919
Civil Defense	4,628	7,196	62,405	57,408	4,200
Animal Control	4,200	3,850	4,425	3,500	4,500
Street Lights	33,908	69,075	33,000	43,637	109,000
Public Works	1,193,620	1,793,981	1,932,703	1,174,801	2,437,340
Parks	232,448	305,653	438,347	269,772	432,174
Library	89,749	85,469	95,192	67,429	111,102
Non-Departmental Exp	128,452	64,501	272,200	147,168	416,850
Total General Fund Exps	$ 6,122,223	$ 7,325,731	$ 8,068,849	$ 6,158,026	$ 9,198,685

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	$ 15,750	$ 21,000
PERA	750	600	600	450	1,050
FICA and Medicare	1,530	1,607	1,607	1,205	1,607
Worker's Comp Ins	-	69	112	58	75
Computer	1,445	1,374	1,500	432	-
Professional Services	-	-	1,000	8,829	5,500
Travel Expenses	3,012	3,105	5,500	990	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**	**$ 34,258**	**$ 33,382**
Employees Wages & Salaries	$ 133,149	$ 234,862	$ 142,646	$ 43,299	$ 185,528
PERA	8,655	8,504	9,272	1,336	14,515
FICA and Medicare	9,136	10,524	10,912	3,289	14,193
Employer Paid Health	19,189	15,033	17,159	10,449	39,082
Worker s Comp Insurance	996	623	834	658	750
Operating Supplies	48	221	250	-	275
Professional Srvs	-	-	2,000	24,093	2,000
Communications	546	514	800	189	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**	**$ 83,438**	**$ 262,318**
Employees Wages & Salaries	$ 83,841	$ 86,957	$ 90,001	$ 81,130	$ 96,855
Overtime	-	-	-	919	-
PERA	6,287	6,426	6,750	6,404	7,264
FICA and Medicare	6,168	6,311	6,885	6,251	7,410
Employer Paid Health	11,100	8,124	9,996	9,452	11,127
Worker s Comp Insurance	698	623	850	658	750
Operating Supplies	-	-	150	251	-
Professional Srvs	29,922	33,153	19,000	13,904	1,000
Medical Exams	618	194	600	155	-
Travel Expense	-	-	500	-	500
Conference & Training	928	1,835	1,000	1,185	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	-	276	-
City Clerk	**$ 142,770**	**$ 146,813**	**$ 138,532**	**$ 124,774**	**$ 132,406**

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	$ 12,326	-
Operating Supplies	1,519	-	2,500	1,408	-
Travel Expenses	554	-	500	670	-
Elections	**$ 12,499**	**$ -**	**$ 18,000**	**$ 14,404**	**$ -**
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 Srvs	-	-	-	-	30,000
Telephone	-	-	-	-	49,700
Technology	**$ -**	**$ -**	**$ -**	**$ -**	**$ 497,100**
Employees Wages & Salaries	$ 186,931	$ 198,793	$ 219,987	$ 197,652	$ 255,297
Overtime	141	1,070	-	101	-
PERA	12,806	13,848	16,499	15,443	19,147
FICA and Medicare	13,251	14,158	16,830	14,665	19,531
Employer Paid Health	16,400	46,863	33,641	39,907	55,628
Worker s Comp Insurance	1,776	1,867	2,503	2,972	3,500
Professional Srvs	31,828	34,975	13,000	10,493	14,000
Auditing and Acct g Services	39,515	61,460	30,000	30,266	30,000
Telephone	492	423	600	447	-
Travel Expenses	437	2,188	5,100	3,773	3,900
Conference & Training	980	3,365	3,800	2,627	2,600
Insurance	2,280	1,850	2,000	126	150
Dues and Subscriptions	530	460	1,000	850	1,000
Finance	**$ 307,367**	**$ 381,321**	**$ 344,960**	**$ 319,322**	**$ 404,753**
Attorneys Fees	$ 27,050	$ 119,782	$ 50,000	$ 136,556	$ 68,300
City Attorney	**$ 27,050**	**$ 119,782**	**$ 50,000**	**$ 136,556**	**$ 68,300**
Engineering Fees	$ 56,246	$ (1,845)	$ 40,000	$ 29,810	$ 40,000
City Engineer	**$ 56,246**	**$ (1,845)**	**$ 40,000**	**$ 29,810**	**$ 40,000**
Professional Srvs	$ 29,852	$ 35,110	$ 30,000	$ 20,000	$ 31,500
Legislative	**$ 29,852**	**$ 35,110**	**$ 30,000**	**$ 20,000**	**$ 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	$ 45,936	$ 88,385
PERA	8,349	8,912	5,387	3,420	6,629
FICA and Medicare	8,900	8,847	5,495	3,765	6,761
Employer Paid Health	25,302	11,332	2,781	4,257	14,739
Workers Comp Insurance	883	1,490	1,000	1,534	1,900
Non-capital Equipment	181	-	-	-	-
Operating Supplies	117	-	200	-	200
Professional Srvs	12,032	6,828	89,958	88,600	25,000
Engineering Fees	12,528	5,354	16,000	3,563	5,000
Attorneys Fees	-	-	5,000	3,222	5,000
Telephone	1,764	1,618	600	1,195	-
Travel Expenses	-	211	1,600	-	1,600
Conference & Training	575	491	1,285	-	1,300
Legal Notices Publishing	1,900	1,245	1,600	2,237	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**	**$ 157,830**	**$ 159,239**

Employees Wages & Salaries	$ 38,842	$ 44,503	$ 49,886	$ 45,316	$ 48,598
Overtime	3,927	4,781	1,617	3,359	6,420
PERA	3,208	3,646	3,862	3,783	4,127
FICA and Medicare	3,204	3,663	3,940	3,754	4,209
Employer Paid Health	8,774	7,913	10,260	8,927	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	15,683	-
Operating Supplies	14,488	11,659	12,000	10,237	12,480
Copy Machine Lease	9,601	11,838	10,000	8,928	-
Internet Lease	14,263	13,800	15,000	11,500	-
Network Switches/Firewall	-	5,518	6,100	4,577	-
Professional Srvs	43,095	57,980	40,000	19,589	40,000
Telephone	14,477	11,646	15,000	8,629	-
Postage	8,372	4,773	6,500	3,626	-
Insurance	9,524	9,369	12,000	9,175	14,400
Utility Services	21,802	16,349	20,000	8,898	20,000
Refuse	1,841	2,111	2,000	2,094	2,000
Repairs/Maint Buildings	20,311	13,535	30,000	6,202	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**	**$ 177,346**	**$ 195,389**

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	$ 1,309,828	$ 1,741,526
Overtime	60,299	86,047	81,302	113,768	64,288
PERA	264,666	255,863	268,401	252,661	307,290
FICA and Medicare	27,023	31,657	31,704	27,784	36,286
Employer Paid Health	239,539	297,711	279,360	250,498	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	23,971	41,000
Computer	8,070	5,415	45,375	39,959	-
Operating Supplies	20,804	14,898	20,000	12,613	16,500
Motor Fuels	32,183	39,339	32,000	25,307	32,000
Copy Machine Lease	3,797	3,903	3,800	3,388	-
Vehical/Truck Lease	5,715	5,545	6,000	5,056	6,600
License And Permits	44	15	125	127	200
Uniforms	21,427	29,312	22,192	24,475	33,100
Professional Srvs	59,872	99,540	126,900	74,280	32,000
Attorneys Fees	-	-	300	-	300
Medical Exams	2,842	5,318	1,900	3,178	1,900
Telephone	446	721	450	374	-
Travel Expenses	109	277	75	-	100
Conference & Training	19,230	21,580	24,200	29,342	37,200
Insurance	57,583	51,282	44,000	59,594	65,000
Utility Services	4,781	3,722	4,800	2,133	4,800
Repairs/Maint Buildings	3,067	6,054	500	235	500
Repairs/Maint Machinery/Equip	41,630	26,613	46,800	25,102	46,800
Miscellaneous	120	-	300	-	300
Dues and Subscriptions	6,626	11,341	11,500	9,694	13,300
Motor Vehicles	50,768	121,295	149,670	148,267	-
Police	**$ 2,418,039**	**$ 2,740,149**	**$ 2,855,535**	**$ 2,529,598**	**$ 2,872,628**

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	43,134	40,000
Computer	6,476	3,673	3,000	6,189	-
Operating Supplies	7,689	5,047	7,000	6,221	10,000
Motor Fuels	7,965	8,851	7,000	4,869	10,000
Copy Machine Lease	902	1,227	1,200	1,050	-
SCBA Maint	6,628	1,966	4,500	-	8,000
Uniforms	448	6,019	48,500	30,965	5,000
Small Tools and Minor Equip	4,191	1,948	10,000	4,561	40,000
Internet Lease	1,341	1,296	1,300	1,075	-
Network Switches/Firewall	-	2,069	2,000	1,369	-
Professional Srvs	15,492	16,248	28,000	6,841	28,000
Pension-Fire Relief Assoc	95,167	103,601	82,000	122,334	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	3,438	-
Conference & Training	18,358	10,137	7,500	8,309	20,000
Insurance	11,330	9,507	15,000	10,269	12,000
Utility Services	21,666	12,352	20,000	5,815	15,000
Refuse	652	839	825	861	1,000
Repairs/Maint Buildings	8,832	4,233	17,000	16,978	19,000
Repairs/Maint Machinery/Equip	45,237	71,608	45,000	39,640	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**	**$ 460,670**	**$ 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	$ 211,239	$ 237,664
Overtime	-	-	-	54	-
PERA	17,329	18,212	19,614	16,432	17,825
FICA and Medicare	17,176	17,366	20,007	15,455	18,180
Employer Paid Health	50,105	44,238	55,922	58,426	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	1,198	2,500
Licenses & Permits	19	-	-	-	-
Uniforms	-	-	300	-	800
Telephone	981	933	1,200	895	-
Travel Expense	-	-	-	-	1,000
Conference & Training	2,143	276	1,000	1,434	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**	**$ 306,305**	**$ 352,919**

Utility Services	$ 4,137	$ 2,951	$ 2,950	$ 2,529	$ 3,000
Repairs/Maint Machinery/Equip	491	4,245	1,150	3,662	1,200
Capital Outlay	-	-	58,305	51,217	-
Civil Defense	**$ 4,628**	**$ 7,196**	**$ 62,405**	**$ 57,408**	**$ 4,200**

Professional Srvs	$ -	$ 350	$ 225	$ -	$ 300
Consultant Services	4,200	3,500	4,200	3,500	4,200
Animal Control	**$ 4,200**	**$ 3,850**	**$ 4,425**	**$ 3,500**	**$ 4,500**

Traffic Signals	$ 12,594	$ 9,118	$ 10,000	$ 6,367	$ 44,000
Street Lights	21,314	59,957	23,000	37,270	65,000
Street Lights	**$ 33,908**	**$ 69,075**	**$ 33,000**	**$ 43,637**	**$ 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	$ 449,884	$ 568,410
Overtime	22,756	43,298	12,588	43,265	46,355
PERA	23,243	33,802	36,039	38,619	47,204
FICA and Medicare	23,188	33,607	36,760	37,987	48,149
Employer Paid Health	45,050	82,572	94,009	87,136	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	8,851	26,000
Motor Fuels	57,638	56,386	46,000	12,102	46,000
Copy Machine Lease	1,260	2,594	2,500	2,425	-
Street Maint Materials	23,704	47,979	18,000	15,549	25,000
Traffic Signs	9,313	2,982	8,000	12,471	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	4,832	8,000
Small Tools and Minor Equip	5,346	3,360	3,000	1,905	5,000
Internet Lease	887	1,296	1,300	1,075	-
Networks/Firewalls	-	-	-	1,616	-
Salt - Sidewalks	7,784	2,274	4,000	-	5,000
Salt And Sand	113,018	132,960	125,000	140,391	140,000
Professional Srvs	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	55,679	90,000
Medical Exams	215	72	300	-	300
Telephone	4,679	5,411	7,000	5,994	-
Postage	-	93	-	-	-
Conference & Training	1,000	955	1,000	856	1,000
Legal Notices	-	-	-	37	-
Insurance	20,365	19,937	18,000	29,805	33,000
Utility Services	16,087	14,412	10,000	8,240	18,000
Refuse	4,764	6,058	3,700	5,924	4,000
Repairs/Maint Buildings	1,323	3,591	6,300	1,642	15,000
Repairs/Maint Machinery/Equip	42,066	58,633	60,000	30,408	65,000
Drug & Alcohol Testing	142	212	500	897	500
Rentals	-	-	-	-	5,000
Other Equipment Rentals	-	2,809	2,000	620	5,000
Dues and Subscriptions	277	286	300	-	400
Streets	310,871	242,912	507,000	31,513	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**	**$ 1,174,801**	**$ 2,437,340**

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	$ 123,029	$ 75,565
Overtime	7,593	13,180	2,706	7,414	3,905
Part-Time Employees	2,081	1,897	-	571	2,000
PERA	6,894	9,989	11,977	10,127	5,960
FICA and Medicare	6,876	9,872	12,217	9,799	6,080
Employer Paid Health	14,464	25,138	31,646	23,335	15,054
Worker s Comp Insurance	5,715	7,440	4,000	10,194	12,000
Operating Supplies	16,107	17,775	15,000	14,627	17,000
Motor Fuels	2,609	2,842	5,000	6,841	15,600
Traffic Signs	1,212	72	1,000	-	5,000
Licenses & Permits	77	-	-	-	1,100
Uniforms	1,112	1,209	850	786	100
Small Tools	984	1,246	1,260	5,000	1,000
Professional Srvs	1,000	-	-	608	31,400
Telephone	2,114	2,159	3,500	1,979	-
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	6,761	18,360
Repairs & Maint Cont	5,223	20,582	114,000	6,464	175,000
Repairs/Maint Buildings	-	4,833	2,600	3,139	4,000
Repairs/Maint Machinery/Equip	12,598	7,496	5,700	9,116	6,300
Rentals	10,554	12,359	20,000	3,213	20,800
Other Equipment Rentals	14,501	16,708	5,000	18,682	5,200
Parks	**$ 232,448**	**$ 305,653**	**$ 438,347**	**$ 269,772**	**$ 432,174**

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Employees Wages & Salaries	$ 24,717	$ 28,318	$ 28,545	$ 25,911	$ 29,973
Overtime	2,499	3,043	1,029	2,138	4,085
PERA	2,041	2,320	2,218	2,188	2,554
FICA and Medicare	2,039	2,331	2,262	2,188	2,605
Employer Paid Health	5,583	5,036	5,838	5,137	6,285
Operating Supplies	-	-	100	428	-
Professional Srvs	10,692	11,579	15,000	11,418	17,000
Utility Services	33,393	30,464	35,000	15,506	36,400
Refuse	1,117	1,131	1,200	1,125	1,200
Repairs/Maint Buildings	7,668	1,247	3,000	1,390	10,000
Repairs/Maint Machinery/Equip	-	-	1,000	-	1,000
Library	**$ 89,749**	**$ 85,469**	**$ 95,192**	**$ 67,429**	**$ 111,102**

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Unemployment Benefit Payments	$ -	$ 574	$ -	$ 1,042	$ 1,000
Professional Srvs	44,108	16,662	5,000	9,542	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	11	2,500
Miscellaneous	5,082	4,495	23,000	1,047	5,000
Dues and Subscriptions	11,418	12,376	12,700	4,403	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	97,970	319,250
Other General Expenditures	**$ 128,452**	**$ 64,501**	**$ 272,200**	**$ 147,168**	**$ 416,850**
	$ 6,122,223	**$ 7,325,731**	**$ 8,068,849**	**$ 6,158,026**	**$ 9,198,685**

General Fund
2025 Expenditures Budget

Account Number	Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
245	**CARES Act**					
245-00000-33100	COVID-19 CARES Act	$ (1,115,359)	$ -	$ -	$ -	$ -
245-00000-36210	Interest Earnings	(627)	(30,499)	-	-	-
245-00000-36214	Refunds & Reimbursements	-	(12,131)		(962)	
	Revenues	**$ (1,115,986)**	**$ (42,630)**	**$ -**	**$ (962)**	**$ -**
245-99999-50491	Other General Gov't - CARES					
245-99999-50492	Techology - CARES	$ 31,028	$ 460,283	$ -	$ -	$ -
245-99999-50493	Other Public Safety - CARES	-	158,251	-	3,944	-
245-99999-50497	CARES Exp - Enterprise Funds	-	-	-	-	-
245-99999-50720	Operating Transfers	-	50,000	-	-	-
	Expenditures	**$ 31,028**	**$ 668,534**	**$ -**	**$ 3,944**	**$ -**

255	**Revolving Loan Fund**					
			$ -	$ -	$ -	$ -
255-00000-36210	Interest Earnings	(3)	(259)	-	-	-
245-00000-36214	Refunds & Reimbursements	-	(12,131)			
	Revenues	**$ (3)**	**$ (12,390)**	**$ -**	**$ -**	**$ -**

EDA Fund

2025 Revenue and Expenditure Budget

Description **EDA Operational Fund**	2022 Actual	2023 Actual	2024 Adopted	2024 YTD Actual	2025 Proposed
Current Ad Valorem Taxes	$ (126,969)	$ (164,530)	$ (573,341)	$ (301,479)	$ (561,045)
Delinquent Ad Valorem Taxes	(645)	(1,741)	-	-	-
Application Fees	-	(1,000)	-	-	-
Mkt Value Credit	(305)	(812)	-	(593)	-
Other Revenues	-	-	(4,024)	-	(4,066)
Interest Earnings	(159)	-	-	-	-
Other Rents and Royalties	(3,550)	(3,600)	(3,600)	(3,600)	(3,600)
Transfer From Other Fund	-	-	(185,000)	(97,970)	(194,250)
Total	$ (131,628)	$ (171,683)	$ (765,965)	$ (403,642)	$ (762,961)

Description **EDA Operational Fund**	2022 Actual	2023 Actual	2024 Adopted	2024 YTD Actual	2025 Proposed
Employees Wages & Salaries	$ 65,081	$ 117,208	$ 84,874	$ 49,594	$ 77,990
PERA	3,787	6,881	6,275	3,532	5,850
FICA and Medicare	4,768	7,228	6,495	3,925	5,966
Employer Paid Health	9,144	5,439	4,074	2,493	14,038
Worker s Comp Insurance	586	-	625	-	750
Operating Supplies	1,850	-	200	941	200
Professional Srvs	12,479	13,457	35,000	40,263	-
Auditing and Acct g Services	1,004	1,486	1,000	860	1,000
Engineering Fees	13,781	7,695	16,500	9,199	10,000
Attorneys Fees	-	14,250	3,000	16,715	10,000
Travel Expenses	117	30	2,500	-	2,500
Conference & Training	81	263	1,735	-	1,735
Meeting Expense	-	-	-	307	-
Marketing	1,363	4,281	4,200	957	5,200
Legal Notices Publishing	-	-	120	-	120
General Notices	-	-	-	-	-
Insurance	875	880	800	1,021	960
Miscellaneous	-	-	75,000	-	75,000
Dues and Subscriptions	1,528	985	895	1,195	895
Recording Fees	-	56	-	-	-
PropTaxes/ Assessments	-	858	28,595	-	29,375
Transfer Out	-		345,000	-	364,000
Total	$ 116,444	$ 180,998	$ 616,888	$ 131,002	$ 605,579

Special Revenue Funds

2025 Revenue and Expenditures Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 YTD Actual	2025 Proposed
FD Equipment Donation Fund					
Interest Earnings	$ (66)	$ (5,167)	$ -	$ -	$ (2,000)
Contributions and Donations	(86,356)	(93,844)	(40,000)	(30,000)	(70,000)
Revenues	**$ (86,422)**	**$ (99,011)**	**$ (40,000)**	**$ (30,000)**	**$ (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 Srvs	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)	$ (34,435)	$ (44,000)
Interest Earnings	(70)	(3,963)	(100)	-	(1,000)
Revenues	**$ (37,894)**	**$ (51,630)**	**$ (25,100)**	**$ (34,435)**	**$ (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**

Special Revenue Funds
2025 Revenue and Expenditures Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 YTD Actual	2025 Proposed
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	1,322	1,484
TIF Payments	17,949	12,818	13,190	12,737	13,190
Expenditures	**$ 22,212**	**$ 13,745**	**$ 14,690**	**$ 14,202**	**$ 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 YTD 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	3,900	1,000
Expenditures	**$ 45,617**	**$ 43,751**	**$ 43,054**	**$ 45,954**	**$ 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	500	1,500
Expenditures	**$ 237,229**	**$ 240,200**	**$ 250,263**	**$ 242,943**	**$ 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**

Debt Service Funds

2025 Revenue and Expenditures Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 YTD Actual	2025 Proposed
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	500	1,000
Operating Transfer	-	15,000	-	-	-
Expenditures	**$ 196,178**	**$ 194,370**	**$ 198,825**	**$ 179,505**	**$ 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 Revneue and Expenditures Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 YTD 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	181,125	-
Legal	340	-	-	-	-
Improvements Other than Bldgs	845,396	(35,848)	-	-	-
Engineering Fees	563	-	-	-	-
Expenditures	**$ 869,898**	**$ 483,594**	**$ 975,100**	**$ 181,125**	**$ -**
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)	-	-	(736)	-
Interest Earnings	(67)	(543)	(100)	-	-
Revenues	**$ (12,032)**	**$ (8,330)**	**$ (9,100)**	**$ (4,327)**	**$ (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)	$ (265,524)	$ (340,000)
Interest Earnings	(106)	(6,609)	(100)	-	(500)
Revenues	**$ (333,077)**	**$ (342,458)**	**$ (340,100)**	**$ (265,524)**	**$ (340,500)**
Engineering Fees	$ -	$ 3,923	$ -	$ 84,391	$ -
Improvements Other than Bldg	224,787	45,300	-	-	350,000
Contractor Svcs	-	486,724	325,000	-	-
Expenditures	**$ 224,787**	**$ 535,947**	**$ 325,000**	**$ 84,391**	**$ 350,000**

Capital Project Funds

2025 Revneue and Expenditures Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 YTD 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 & Reimbursments	(10,973)	(13,234)	(10,000)	(6,792)	(10,000)
Revenues	**$ (737,404)**	**$ (496,677)**	**$ (235,750)**	**$ (128,345)**	**$ (225,585)**
Wokers 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)	-	(124,606)	(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)**	**$ (127,841)**	**$ (1,341,900)**
Non-Capitalized Equipment	$ -	$ -	$ -	$ 8,188	$ -
Engineering Fees	-	-	-	15,928	-
General Notices and Pub Info	-	-	-	254	-
Repairs & Maint	-	-	-	49,962	-
Park Improvements	49,574	314,190	180,000	289,078	1,135,135
Expenditures	**$ 49,574**	**$ 314,190**	**$ 180,000**	**$ 363,410**	**$ 1,135,135**

Sewer Fund

2025 Revenue and Expense Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 YTD Actual	2025 Proposed
Sanitary Sewer Utility Fund Revenues					
Sewer Availability Charge	$ (311,555)	$ (177,912)	$ (200,000)	$ (148,260)	$ (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)	(1,670,362)	(1,800,000)
Sewer Connect Fee	(7,970)	(14,531)	(12,000)	-	-
Septage Charge	-	-	-	(134,836)	(125,000)
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)**	**$ (2,109,417)**	**$ (2,163,000)**
Sanitary Sewer Utility Fund Expenses					
Employees Wages & Salaries	$ 277,697	$ 292,743	$ 306,861	$ 253,803	$ 383,606
Overtime	19,280	26,386	9,828	19,348	30,369
PERA	22,005	23,361	23,607	21,473	31,123
FICA and Medicare	22,047	23,396	24,229	21,364	31,667
Employer Paid Health	52,261	44,268	52,088	43,827	80,080
Worker s Comp Insurance	12,899	7,175	13,000	6,011	6,312
Computer	3,566	2,203	3,500	3,257	-
Operating Supplies	20,186	45,004	31,000	61,248	47,027
Motor Fuels	2,707	2,989	7,260	3,568	5,000
Copy Machine Lease	1,872	1,227	1,900	1,039	-
License And Permits	1,489	1,473	2,000	1,450	1,600
Uniforms	2,501	3,276	2,000	1,963	3,100
Small Tools	847	-	4,450	126	500
Internet Lease	2,318	1,296	1,200	1,075	-
Network Switches/Firewall	-	3,957	5,000	3,093	-
Professional Srvs	41,591	35,513	40,000	120,842	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	9,800	14,300
Telephone	7,267	2,963	5,600	3,167	-
Postage	-	-	-	4,588	8,171
Travel Expenses	-	-	-	-	600
Conference & Training	410	-	1,250	939	600
Insurance	29,369	27,392	38,000	22,109	34,200
Utility Services	85,639	111,503	72,000	77,459	80,000
Refuse	1,615	1,392	2,287	4,109	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	35,165	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	116,788	75,000
Other Equipment Rentals	-	-	-	16,190	5,000
Miscellaneous	-	-	-	-	-

Sewer Fund

2025 Revenue and Expense Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 YTD	2025 Proposed
Dues & Subscriptions	-	-	-	2,100	2,500
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	-	-	-	-	-
Sanitary Sewer Utility Fund Expenses	**$ 1,544,745**	**$ 1,581,604**	**$ 1,663,045**	**$ 1,006,541**	**$ 2,300,110**

Liquor Store Fund
2025 Revenue and Expense Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
Municipal Liquor Fund Revenue					
Miscellaneous Revenues	$ (2,377)	$ (1,619)	$ (2,472)	$ (1,279)	$ (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)	(47,104)	(52,851)
Liquor Sales -Off Sale-EAST	(915,084)	(1,006,954)	(951,687)	(837,513)	(1,057,301)
Beer Sales -Off Sale-EAST	(1,409,000)	(1,450,514)	(1,465,360)	(1,234,193)	(1,523,039)
Wine Sales -Off Sale-EAST	(258,117)	(252,772)	(268,442)	(189,092)	(265,408)
N/A Sales - Taxable-EAST	(60,540)	(66,737)	(62,962)	(55,433)	(70,073)
THC Sales - Taxable - East	-	-	-	(7,679)	(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)	(6,102)	(6,482)
Liquor Sales-Off Sale-WEST	(439,042)	(458,759)	(456,604)	(362,168)	(481,696)
Beer Sales-Off Sale - WEST	(507,590)	(522,439)	(527,894)	(439,899)	(548,560)
Wine Sales-Off Sale - WEST	(172,986)	(170,494)	(179,905)	(135,345)	(179,018)
N/A Sales-Tax - WEST	(12,983)	(13,481)	(13,502)	(11,368)	(14,155)
THC Sales - Taxable - West	-	-	-	(2,938)	(16,000)
Cash Over-Off Sale - WEST	144	-	(150)	-	-
Revenues	**$ (3,839,593)**	**$ (4,010,162)**	**$ (3,993,652)**	**$ (3,330,944)**	**$ (4,269,183)**
Liquor Store West #2 Expenses					
Employees Wages & Salaries	$ 80,631	$ 86,780	$ 96,163	$ 88,069	$ 99,730
Overtime	-	-	-	1,719	-
Part-Time Employees	94,152	81,901	99,219	67,201	87,147
PERA	11,943	12,064	14,654	12,371	14,015
FICA and Medicare	13,354	12,963	14,948	13,038	14,295
Employer Paid Health	10,652	11,249	12,532	12,145	13,384
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	2,656	3,500
License And Taxes	20	-	20	-	25
Copy Machine Lease	1,292	1,227	1,300	1,040	-
Uniforms	229	184	300	125	300
Wine Club Supplies	-	-	-	-	125
Pub Club Supplies	-	-	-	-	125
Internet Lease	1,198	1,564	1,950	1,457	-
Network Switches/Firewall	-	1,599	1,800	1,338	-
N/A Sales	11,794	12,358	12,266	17,513	14,033
Liquor For Resale	293,623	312,173	305,368	287,091	327,553
Beer For Resale	340,948	369,019	354,586	338,569	373,021
Wine For Resale	119,238	115,756	124,008	108,540	121,732
THC For Resale	-	-	-	4,427	12,000
Professional Srvs	653	2,145	3,210	3,967	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	1,285	-
Conference & Training	40	20	1,500	20	1,500
Advertising	1,490	1,959	3,500	3,147	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	6,735	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	-	103,295	92,000
Bank Charges	-	18,864	19,500	19,511	27,000
Cash Short	-	202	59	38	-
Dues and Subscriptions	59	1,620	-	810	1,000
Improvements - Buildings	-	2,160	3,000	-	3,000
Subtotal West Expenses	$ 1,108,819	$ 1,184,774	$ 1,119,933	$ 1,107,431	$ 1,242,337
Liquor Store East #1 Expenses					
Employees Wages & Salaries	$ 177,423	$ 202,166	$ 179,454	$ 167,790	$ 183,896
Overtime	368	519	176	2,343	584
Part-Time Employees	153,593	138,779	133,998	109,676	155,349
PERA	23,696	21,976	23,522	22,067	25,487
FICA and Medicare	24,733	25,791	23,992	21,845	25,996
Employer Paid Health	37,570	19,310	21,314	20,196	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	4,860	6,378
License And Taxes	20	-	20	-	25
Copy Machine Lease	1,281	1,227	1,300	957	-
Uniforms	579	184	500	125	500
Wine Club Supplies	-	-	-	-	125
Pub Club Supplies	-	-	-	-	125
Internet Lease	889	1,296	1,350	1,664	-
Network Switches/Firewall	-	1,671	1,800	1,397	-
N/A Sales	76,386	87,550	79,441	87,272	92,193
Liquor For Resale	655,222	696,229	681,431	643,088	792,976
Beer For Resale	1,122,388	1,169,371	1,167,284	1,023,041	1,142,279
Wine For Resale	178,081	173,827	185,204	146,315	199,056
THC For Resale	-	-	-	9,382	32,000
Professional Srvs	8,271	7,091	12,000	5,050	11,000
Auditing and Acct g Services	5,182	4,265	3,000	2,579	3,000
Telephone	4,215	3,329	5,500	2,615	-
Travel Expenses	-	-	100	-	100
Conference & Training	40	448	2,000	40	2,000
Advertising	10,917	8,550	10,000	5,350	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	8,628	20,000
Refuse	1,321	1,524	1,400	1,545	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	6,504	10,000
Depreciation	30,180	33,883	34,500	-	40,000
Bank Charges	61,242	49,946	44,000	47,054	60,000
Miscellaneous	300	-	-	-	-
Cash Short	-	185	-	29	-
Dues and Subscriptions	59	4,075	3,100	1,890	3,255
Improvements - Buildings	1,799	-	-	-	-
Other Equipment	-	-	10,000	-	10,000
Operating Transfers	120,000	100,000	80,000	-	100,000
Subtotal East Expenses	$ 2,786,232	$ 2,844,951	$ 2,847,501	$ 2,372,866	$ 3,002,170
Total Liquor Store Expenses	**$ 3,895,051**	**$ 4,029,724**	**$ 3,967,434**	**$ 3,480,297**	**$ 4,244,507**

Stormwater Fund

2025 Revenue and Expense Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
Storm Sewer Utility Fund Revenues					
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)	-	-	-
Storm Sewer Revenues	**$ (992,155)**	**$ (1,724,287)**	**$ (451,300)**	**$ (411,245)**	**$ (475,800)**
Storm Sewer Utility Fund Expenses					
Employees Wages & Salaries	$ 160,349	$ 162,323	$ 175,905	$ 120,651	$ 54,861
Overtime	8,329	12,316	3,596	6,194	5,395
PERA	12,387	12,736	13,319	10,053	4,520
FICA and Medicare	12,439	12,683	13,731	9,942	4,610
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 Srvs	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
Storm Sewer Utility Fund Expenses	**$ 602,294**	**$ 736,677**	**$ 677,478**	**$ 235,749**	**$ 546,913**

Water Fund

2025 Revenue and Expense Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
Water Fund Revenues					
Water Availability Charge	$ (163,277)	$ (134,175)	$ (131,000)	$ (267,485)	$ (85,000)
Trunk Fees	(297,500)	(38,100)	(150,000)	(302,315)	(50,000)
Miscellaneous Revenue	(23,354)	(10,379)	(12,000)	(58,054)	(5,000)
Interest Earnings	(31,317)	(63,322)	(30,000)	(163)	(15,000)
Refunds and Reimbursements	-	-	-	(1,621)	-
Other Rent and Royalties	(41,936)	(35,700)	(30,000)	(33,289)	(30,000)
Water Charge	(1,592,216)	(1,793,684)	(1,730,000)	(1,494,023)	(1,730,000)
Water Tower Maintenance	(176,141)	(187,312)	(175,000)	-	(190,000)
Water Connect Fee	-	-	-	-	-
Delinquent Water Reimbursement	-		-	(2,077)	-
Customer Penalties	(24,981)	(22,277)	(15,000)	(6,322)	(15,000)
State Water Testing Fee	-	-	-	(20)	-
Water Meter Sales	(39,515)	(71,350)	(45,000)	(35,747)	(17,234)
Irrigation Meter Sales	-	-	-	(34,617)	(17,234)
Sales of General Fixed Assets	-	-	-	(9,100)	-
Capital Contributions	-	(65,515)	-	-	-
Water Fund Revenues	**$ (2,390,237)**	**$ (2,421,814)**	**$ (2,318,000)**	**$ (2,244,833)**	**$ (2,154,468)**

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
Water Fund Expenses					
Employees Wages & Salaries	$ 256,284	$ 397,266	$ 237,643	$ 235,752	$ 364,503
Overtime	-	-	-	19,585	23,757
PERA	67,188	-	91,084	17,927	29,195
FICA and Medicare	-	-	-	18,826	29,704
Employer Paid Health	-	100,505	-	44,107	76,173
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	257,665	157,000
Motor Fuels	-	101	1,200	4,090	4,000
Copy Machine Lease	-	-	-	1,431	-
License And Permits	-	-	-	6,075	-
Uniforms	714	433	700	595	700
Small Tools	1,304	739	3,500	-	1,000
Internet Lease	-	-	-	2,367	-
Network Switches/Firewall	-	-	-	3,419	-
Bad Debt Expense	772	4,354	1,000	241	1,000
Chemicals	44,721	61,112	50,000	-	60,000
Professional Srvs	43,997	81,098	91,000	82,438	85,000
Auditing and Acct g Services	550	-	-	51,993	15,000
Engineering Fees	-	-	-	-	-
Attorneys Fees	-	-	-	436	-
Testing Services	-	(5,917)	-	14,366	25,000
Communications	2,275	1,863	3,000	395	2,000
Telephone	-	-	-	2,014	-
Postage	-	-	-	5,532	7,500

Water Fund

2025 Revenue and Expense Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
Travel Expenses	-	-	-	-	-
Conference & Training	5,033	3,774	20,000	1,442	2,000
Insurance	32,760	-	25,000	40,098	45,000
Utility Services	77,873	87,505	71,500	56,120	78,000
Refuse	-	-	-	1,698	3,000
Repairs/Maintenance	125,672	92,722	60,000	-	75,000
Repairs/Maint Buildings	7,736	13,317	9,500	7,030	9,500
Repairs/Maint Machinery/Equip	64,162	24,072	48,250	40,784	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	8,544	15,000
Miscellaneous	(4,733)	-	1,500	4	1,500
Cash Over/Short	-	-	300	-	-
Dues & Subscriptions	-	2,701	-	2,733	3,000
Improvements - Buildings	-	-	-	3,172,106	-
Heavy Machinery	-	-	-	125,062	-
Motor Vehicles	-	-	-	-	-
Equipment	(2,871)	58,077	40,000	28,910	-
Debt Service Bond Principal	-	-	622,000	-	594,000
Interest	-	11	-	48	-
Bond Interest	128,807	107,548	100,000	95,004	78,000
Fiscal Agent s Fees	-	-	-	-	-
Operating Transfers	-	-	-	-	15,000
Loss on Sale/Disposal of Asset	-	-	-	-	-
Land Investment Account	-	-	-	-	-
Water Fund Expenses	**$ 1,580,013**	**$ 1,768,617**	**$ 2,266,677**	**$ 4,375,954**	**$ 2,654,182**

Generation Fund

2025 Revenue and Expense Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
Generation Fund Revenues					
Miscellaneous Income	$ (159,380)	$ -	$ (6,000)	$ (30,978)	$ -
Interest	(31,317)	(187,419)	(50,000)	(9,124)	(20,000)
Quick Start Capacity	(360,000)	(360,000)	(360,000)	(330,000)	(360,000)
Other Revenue	(4,102,922)	(4,506,821)	-	(27,163)	-
Delinquent Elect Reimbursement	-	-	-	(1,057)	-
Revenues	**$ (4,653,619)**	**$ (5,054,240)**	**$ (416,000)**	**$ (398,322)**	**$ (380,000)**

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Actual	2025 Proposed
Generation Fund Expenses					
Employees Wages & Salaries	$ 335,652	$ 62,412	$ 39,311	$ 13,433	$ 81,403
Overtime	-	-	-	6,104	2,428
PERA	101,086	-	4,597	1,465	6,287
FICA and Medicare	-	-	-	1,471	6,414
Employer Paid Health	-	16,027	-	2,557	13,374
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	1,628	5,000
Motor Fuels	-	-	-	630	1,000
License And Permits	-	-	-	956	1,000
Uniforms	850	180	35	308	400
Small Tools	2,266	796	100	-	100
Internet Lease	-	-	-	862	-
Professional Srvs	108,198	243,743	6,500	46,099	10,200
Auditing and Acct g Services	733	-	-	7,039	1,500
Communication	4,814	2,015	1,000	240	-
Telephone	-	-	-	1,856	-
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	26,429	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	85,940	55,000
Depreciation	542,596	175,249	250,000	-	105,000
Drug & Alcohol Testing	-	-	-	116	-
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
Other Equipment	-	-	-	37,149	-
Interest on Meter Deposit	91	-	-	-	-
Bond Interest	111,147	22	-	-	-
Fiscal Agent s Fees	138	18,125	-	600	-
Operating Transfers	-	55,959	-	-	-
Land Investment Account	-	13,669	-	-	-
Generation Fund Expenses	**$ 3,798,333**	**$ 846,925**	**$ 412,743**	**$ 244,032**	**$ 331,151**

Equipment Replacement Fund
2025 Revenue and Expenditures Budget

Description	2022 Actual	2023 Actual	2024 Adopted	2024 YTD Actual	2025 Proposed
Equipment Replacement Fund					
Interest Earnings	$ (4,206)	$ (11,936)	$ (1,500)	$ (5,837)	$ -
Transfer from Other Fund	(43,542)	-	-	-	(125,000)
Bond Proceeds	(989,898)	-	-	-	-
Revenues	**$ (1,037,646)**	**$ (11,936)**	**$ (1,500)**	**$ (5,837)**	**$ (125,000)**
Other Equipment	$ 903,612	$ -	$ -	$ 596,774	$ -
Debt Service Interest	-	290	-	301	-
Fiscal Agent Fees	8,910	-	-	-	-
Cost of Issuance	25,724	-	-	-	-
Expenditures	**$ 938,246**	**$ 290**	**$ -**	**$ 597,075**	**$ -**