CITY OF BOWLING GREEN

2025-2026

(October 1, 2025 - September 30, 2026)

FISCAL YEAR BUDGET

CITY OF BOWLING GREEN
DIRECTORY

Mayor James Arico	Mayor	2020 – present
Alderman McCoy Thompson	Ward I	2006 – present
Alderman Diane Kirkpatrick	Ward I	2018 – present
Alderman Mark Bair	Ward II	2012 – present
Alderman Terry Burris	Ward II	2015 – present
Alderman Kim Luebrecht	Ward III	2011 – present
Alderman Myron Arttus	Ward III	2023 – present
Joyce Megown	Collector	2010 – present

OFFICE OF ADMINISTRATION

Linda Luebrecht	City Administrator	2018 – present
Linda Luebrecht	City Clerk	2018 – present
Kim Moore	Treasurer	2018 – present
Jimmi Burnham	Billing Clerk/Admin Asst	2022 – present
Joyce Culwell	Assistant Collector	2020 – present
Malaine Hagemeier	City Attorney	2020 – present

BUILDING INSPECTOR

Tony Windmiller	Building Inspector	2019 – present
Reid LaFave	Code Enf/Animal Control	2024 – present

POLICE DEPARTMENT

	Police Chief	
Bennie Church	Police Captain	2022 – present
Justin McCloud	Detective	2016 – present
John Albright	Detective	2022 - present
Chris Charlton	Police Corporal	2022 – present
Roy Peters	Street Crimes Detective	2022 – present
Jason Meador	Police Officer	2024 – present
Logan Browne	Police Officer	2025 – present
Ryan Mulheron	Police Officer	2024 – present
Chris Beard	Police Corporal	2024 – present
Will Harrison	Police Officer	2025 – present
Michael Fowler	Reserve Officer	2023 – present
Tiffany Finnigan	Reserve Officer	2011 – present
Steven Kolthoff	Reserve Officer	2022 – present
Blake Bornhop	Reserve Officer	2023 – present
Sam Zaerr	Reserve Officer	2023 – present
Danielle Pliler	Reserve Officer	2024 – present
Connor Whicker	Reserve Officer	2024 – present
Corina Halbach	Reserve Officer	2024 – present

FIRE DEPARTMENT

Adam Mitalovich	Fire Chief	2004 – present
Don Nacke	Assistant Fire Chief	1996 – present
Anthony Windmiller	Captain	2000 – present
Richard Calvin	Lieutenant	2013 – present
Michael Adams II	Firefighter	2012 – present
David Carroll	Firefighter	2007 – present
Terry Fuerst	Firefighter	2010 – present
Justin Garner	Firefighter	2017 – present
Billy Hall	Firefighter	1996 – present
Brian Hortness	Firefighter	2004 – present
Lance Hustedde	Firefighter	1998 – present
Robert Jones	Firefighter	2013 – present
Skyla Inman	Firefighter	2025 – present
Jeremy Conoyer	Firefighter	2023 – present
Joseph Ramsey	Firefighter	2021 – present
Austin Ingle	Firefighter	2021 – present
Saige Hortness	Firefighter	2022 – present
Reid Lafave	Firefighter	2025 – present
Norman Bowen	Firefighter	2024 – present
Corey Christenson	Firefighter	2024 – present
Thomas Sitton	Firefighter	2024 – present

Services contracted out to Alliance Water Resources, Inc.

Streets

Grounds Maintenance

Water and Wastewater Management

INTRODUCTION

The 2025 - 2026 Fiscal Year Budget is hereby presented to the Board of Aldermen for your approval. The fiscal year begins on October 1, 2025, and extends through September 30, 2026. The City Administrator, City Treasurer, Department Heads, Mayor, and the Board of Aldermen met to discuss the various needs of the City and the costs associated with operating in an efficient manner. The City Administrator, City Treasurer, and the Board of Aldermen "fine-tuned" the budget numbers. We believe the budget accurately reflects expected revenues and expenditures for the 2025 – 2026 Fiscal Year.

GENERAL REVENUE FUND

Revenues for the General Revenue Fund are projected at $5,568,460 with $5,568,460 in proposed expenditures. The General Revenue Fund reflects a balanced account. Major proposed expenses are as follows: Administration – Salary increases were given across the board. Trash services will increase by 5% for the 2025-2026 year. City Hall will purchase a new furnace/AC unit to be placed in the library, will be a pass-through for the CDBG grant from Mark Twain Regional to PCADD, will install cameras on the outside of the building, receive 2 new workstation computers and a UPS refresh. The Building Inspector/Code Enforcer will purchase the IWORQ system, a new vehicle for the Building Inspector and several small supplies for the Code Enforcer such as dog muzzles and chip readers. The Police Department will get 2 flock cameras, 4 tasers, a Cellebrite upgrade, a dash cam, 2 stalker radios, a forensic workstation, a new Police vehicle and a UPS refresh. The Police Department will also hire a part-time Office Clerk. The Fire Dept will get Viking portable radios, garage door openers and accessories for multigas detectors. Grounds Maintenance will get a loader for the tractor and a snow box for the loader. The airport is in the process of a new airport layout plan and also of constructing a new terminal building. The Street Department will get new tracks for the loader, 2 flashing crosswalk signs and a new snowplow truck. The Community Center did not request any large items this year.

SPECIAL REVENUE ACCOUNTS

PARK FUND

Revenues for the Park Fund are projected at $311,700 and anticipated expenditures of the Park Fund (which includes the new Bowling Green Splash Pad) are to be $311,700. Proposed expenditures for the Park will be completion of the splash pad, resealing the walking path, constructing a fence at the Barb Allison Park, camera upgrades, 1 bench shade, 2 benches, 6 trash cans, 7 tables, bike racks and new bases for the ball fields.

CEMETERY FUND

Revenues for the Cemetery Fund are projected to be $90,600, with anticipated expenditures of the Cemetery Fund also to be $90,600. Proposed projects for the Cemetery include a survey of the Bowling Green Cemetery to determine property lines.

STREET CIP FUND

The Street CIP Fund is supported by a ½ cent Capital Improvement Sales Tax approved by voters in April 2014. Revenues for the Street CIP Fund are projected to be $713,403 with expenditures of the CIP Street Fund also to be $713,403. It is anticipated that Jefferson Drive and Pike 312 will both be paved this year.

ENTERPRISE ACCOUNTS

WATER AND SEWER FUND

Several years ago, the Water and Sewer Funds were separated into two Funds due to bonding requirements. The Water Fund includes revenues and expenditures of $2,480,641. The Sewer Fund includes revenues and expenditures of $1,758,025. The sewer rate will increase 2.5% as of October 1, 2025, the Water rate will also increase by 2.5% as of October 1, 2025. The water rate has a base charge of $15.60 and a user charge of $12.77 per 1,000 gallons. The sewer rate base charge will be $9.58, plus a user charge of $11.51 per 1,000 gallons.

WATER FUND

As previously indicated, the Water and Sewer Funds have been separated due to bonding requirements. The water rate will increase 2.5% as of October 1, 2024 ($15.60 base charge, plus $12.77 per 1,000 gallons).

The water fund will complete water line projects on Milfred Drive, 16th Street, and 9, 10 and Ella Streets. They will also switch from gas to liquid chlorine, complete a 5-year owner/supervisor plan, purchase a forklift, 2 new computers and pay for a portion of a new Vac Truck. Well inspections at the lake will be carried out on an annual basis. Tires will be purchased for the backhoe, and a magnetic locator will be purchased.

Other aspects of the water operations will remain essentially the same as the Fiscal Year 2025-2026.

SEWER FUND

The Sewer Fund has anticipated revenues and matching expenditures of $1,758,025 for Fiscal Year 2025-2026. The sewer rate will increase 2.5% as of October 1, 2025 ($9.58 base charge, plus $11.51/1,000 gallons).

The sewer fund will complete work on Jefferson Drive, construct a new lift station at Big A, repair the jetter trailer, video the sewer on 16th Street, pay a portion of the new Vac Truck, purchase a new VFD and install a new computer.

Other aspects of the sewer operations will remain essentially the same as in Fiscal Year 2025-2026.

FISCAL YEAR 2025– 2026 BUDGET GOALS

The City of Bowling Green through Fiscal Year 2025-2026, and at the direction of the Board of Aldermen and Mayor, is proposing a budget which provides a balance of revenues and expenditures for each of the City's six separate Funds. The City covers 100% of the employee health care premium for 2025-2026. Employees will be expected to pay 30% of the health care premium for any dependent coverage.

A 3-year contract extension with Alliance Water Resources was approved by the Board of Aldermen in 2023 and will run through September of 2027. This contract, and subsequent amendments, provides for Alliance Water Resources to provide comprehensive public works services for the City of Bowling Green. These services include water and wastewater, street and grounds maintenance, and vehicle maintenance.

The base compensation for the Fiscal Year 2025 - 2026 shall be $1,337,652. This base compensation shall remain the same until September 2026.

PASS-THROUGH ACCOUNTS

TOURISM FUND

The City of Bowling Green has a lodging tax on motel rooms in the City. The revenue from the lodging tax is collected by the City and then is a pass-through to the Bowling Green Convention and Visitors Bureau (CVB). The CVB is responsible for their own budgeting of funds.

LIBRARY FUND

The Library Fund is supported through revenues derived from specific taxes, being real estate and personal property. The Library Fund is administered by a Library Board consisting of nine members appointed to three-year terms. The Library Fund is a pass-through of taxes collected. The Library Fund is responsible for their own budgeting and expenditures.

FISCAL IMPACT

The City operates primarily from tax revenues and user fees. The City's mission is to deliver essential services and maintain the health, safety, and welfare of the community. A well-planned and balanced budget, coupled with fiscally responsible decision making by the Board of Aldermen and Mayor, will help to ensure that the City is able to deliver essential services, meet current debt obligations and leverage financing options in the future.

The City of Bowling Green will continue to seek grant funding and utilize its due diligence in making wise use of the taxpayer dollars.

BUDGET PURPOSE

Local governments serve three essential functions as it relates to the budget:

1) <u>To set public policy.</u> - The budget represents the practical application of legislative policy discussion in the form of specific funding actions.

2) <u>To act as a legislative control on taxing and spending by the executive branch.</u> - The legislative branch (Board of Aldermen) is entrusted with discretionary power to levy taxes and authorize spending through its approval of the annual operating budget

3) <u>To serve as a financial planning tool.</u> – A government must plan for its financial future to ensure that its financial resources will be adequate to meet its needs, both anticipated and unanticipated.

Almost all budgets encountered in the public sector are fixed budgets, establishing a single spending cap that management may not exceed without special authorization. In most cases, an annual budget is adopted for the General Fund.

BUDGET BASIS

The City's policy is to prepare the annual operating budget for governmental fund types on a modified accrual basis. Under the modified accrual basis of accounting, revenues are recorded as they are collected unless susceptible to accrual (amounts that are measurable and available to finance the City's operations or of a material amount and not received at the normal time of receipt). Available means collectible within the current period or soon enough thereafter to be used to satisfy liabilities of the current period. Significant revenues which are considered as susceptible to accrual include property taxes, sales taxes, franchise taxes, interest and certain State and Federal grants and entitlements. Expenditures, other than interest on long-term debt, are recorded when liability is incurred.

The proprietary fund types are budgeted upon an accrual basis, and the measurement focus is upon determination of net income or loss. Under the accrual basis, revenues are recognized when earned, including unbilled revenue, and expenses are recorded when liabilities are incurred.

BUDGET PROCEDURE

In the mid-year budget cycle, the Department/Division Heads receive a budget preparation package with the forms necessary to present their budget requests. The package contains forms for expenditures, with justification included for each major class of expenditure, personnel request forms, and capital project request forms. The Department Heads project the remainder of the current year expenditures and prepare their budget requests for the upcoming Fiscal Year.

The projected revenues and expenditures are calculated by the City Administrator and City Treasurer for both the remainder of the current year and the next Fiscal Year and are retained by the Treasurer.

The General Committee of the board of Aldermen also receives the projected expenditures from the various Departments and divisions of the City. The City Administrator and the City Treasurer review and "fine-tune" the budget before presenting it to the General Committee at a budget work session.

The City Administrator and Board of Aldermen, along with the Mayor, then review and make any necessary adjustments.

After any necessary adjustments are made, the budget is presented to the Board of Aldermen prior to October 1, the start of the City of Bowling Green Fiscal Year. The Board of Aldermen reviews the budget and at a final work session, makes any changes. The budget Ordinance is then adopted by prior to October 1.

During the remainder of the Fiscal Year, the budgeted revenues and expenditures are monitored by the Board of Aldermen, City Administrator, City Treasurer, and the various Departments. If any Department or Fund is shown to be in great variance from the budget, the appropriate Department Head is consulted, and appropriate modifications are brought to the Board of Aldermen for their consideration and direction.

BASIS OF PRESENTATION

The accounts of the City are organized based on Funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each Fund are accounted for by providing a separate set of accounts which comprise its assets, liabilities, equities, revenues, and expenditures. The various Funds are grouped by type in the budget. The following pages describe the Fund types used by the City.

FUND TYPES

GOVERNMENTAL FUND TYPES

The General Fund is the principal operating Fund of the City and accounts for all financial transactions not accounted for in other Funds. The general operating expenditures, fixed charges, and capital improvement costs that are not paid from other Funds are financed through revenues received by the General Fund. These include:

Administration
Building/Code Enforcement
Police Department
Community Center
Airport
Street Department
Grounds Maintenance
Fire Department

Special Revenue Funds are used to account for revenues derived from specific taxes, governmental grant or other revenue sources which are restricted to finance particular functions or activities of the City. The City of Bowling Green Special Revenue Funds include:

Park Fund	¼ cent Sales Tax
Library Fund	Real Estate & Personal Property Taxes
Cemetery Fund	Real Estate & Personal Property Taxes
Street (CIP) Fund	½ cent Sales tax

The Street (CIP) Fund is supported by a ½ cent Capital Improvement Sales Tax approved by the voters in April 2014.

Debt Service Funds are used to account for the accumulation of resources for the payment of principal, interest, and other related costs of the City's general obligation debt, outstanding leases, and bonds payable from the operations of Enterprise Funds.

Capital Improvements Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by Enterprise Funds.

PROPRIETARY FUND TYPES

The City also has Proprietary Fund Types, which are different from Governmental Fund Types in that their focus is on the determination of net income or loss. The revenue from these funds is assumed to be adequate to fund the operation of the funds. The City's proprietary funds are as follows:

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through use charges or where the periodic determination of net income or loss is deemed appropriate. These include:

Water Fund
Sewer Fund

REVENUE ASSUMPTIONS

The Fiscal Year 2025 - 2026 governmental funds' budgets are based upon projected revenues, which include taxes, fees, licenses, lease income, interest, and other revenues. The revenue projections are based primarily upon historical data. Exceptions would be grants from other governmental entities, which are usually for a fixed amount. The City has tracked every major revenue source for several years, and the use of these figures is of immense help in projecting future revenues. Revenue assumptions for major revenue sources follow.

Property Taxes Based upon preliminary assessments from Pike County, the real estate and personal property tax should amount approximately to $286,500.00 in the General Fund, and $90,600.00 in the Cemetery Fund. A large portion of the General Fund revenues are derived from a 1% City sales tax on all goods and commodities sold within the City of Bowling Green. This amounts to an estimate of $1,260,000 for the upcoming Fiscal Year. This revenue goes to the General Fund to help finance City services.

Transportation Tax This is a ½ cent sales tax that funds transportation improvements. State Statues used for bonds require that revenues from this tax be used on the repair, maintenance or construction of streets and other transportation elements. Specifically, in Bowling Green these funds are for street, the airport, and the roundabout improvements. This amounts to an estimate of $600,000.00.

Franchise Taxes The franchise taxes come from electricity, gas, and telephone. This is estimated at approximately $333,000.00 for the upcoming Fiscal Year.

These are the major sources of revenue for operation of the General Fund in addition to funds coming from licenses and permits and other services.

Proprietary Funds The Board of Aldermen has reviewed the revenue needed for operations under the Water and Sewer Funds.

The Board will monitor the rates for the water and sewer to fund the operation and maintenance as well as establish needed depreciation and replacements, capital improvements and reserve accounts.

The present and proposed rate established by the Board for 2024-2025:

Water
City - $15.60 base charge, plus $12.77 for every 1,000 gallons of usage.

NECC rate - $15.16 base for water, plus $8.30 for every 1,000 gallons of usage

Ameren rate- $12.65

Sewer
City - $9.58 base charge, plus $11.51 for every 1,000 gallons of usage.

NECC rate - $9.58 base for sewer, plus $3.88 for every 1,000 gallons of usage for operation and maintenance of a wastewater SBR treatment facility of which they are the only contributor.

Ameren – sewer charge is $150.00 per each Monday in the calendar month.

Other Revenue Sources The City will charge Enterprise Funds an administrative fee for services rendered to handle the billing and collection of fees and other administrative duties associated with these Funds. The Funds from these enterprise operations will be as follows:

Water	$77,000.00	Cemetery	$ 750.00
Park	$9,000.00	Sewer	$ 89,000.00
Library	$960.00		

These would be allotted for work done to process the operations of billing and collection for the actual time and then transferred monthly.

BUDGET AMENDMENT PROCEDURE

Although the City tries to avoid amending the budget, sometimes an amendment becomes appropriate. An amendment may be needed for an emergency, an overrun on a budgeted capital item due to price fluctuations, a change order on a major contract or unanticipated revenues/expenditures. The City attempts to give Department Heads some latitude in handling their budgets. If a Department or Fund stays within the budgeted total for operating expenditures, a Department Head may shift funds from one-line item to another without a budget amendment. Two exceptions to this procedure are personnel services and capital outlay.

If an amendment is needed, the following explains that procedure: The originating Department reports the need to the City Administrator. The City Administrator makes the General Committee aware of the request. The General Committee will ascertain whether funds are available, and a meeting of the General Committee will determine to recommend or reject the amendment before it is presented to the Board of Aldermen as-a-whole.

Following action, the City Administrator will notify both the originating Department and the City Treasurer so that the appropriate action may be taken.

CAPITAL IMPROVEMENTS PROGRAM

In order to promote the orderly physical development of Bowling Green, a planning process is followed which considers the goals and objectives of the Comprehensive Plan, the needs of the individual City Departments, and the City's financial capability. The end result of this planning process is a long-range schedule of public construction and improvement projects known as the Capital Improvements Program (CIP).

A capital improvement is defined as an expenditure of public funds beyond normal maintenance and operating costs for the acquisition, construction, or renovation of a needed physical facility. Improvement or acquisition of a permanent nature representing a long-term investment may be considered as a capital improvement. A Capital Improvement Program is merely a method of planning for these types of improvements and scheduling the expenditures over a period of several years. It is a means of coordinating a physical development plan with a financial plan. The Capital Improvements Program is limited to projects which are within the City's authority to undertake and does not include capital equipment needs which are included in the operating budget.

The Capital Improvements Program is an orderly schedule for the expenditure of City funds for major public improvements. It is a Board of Aldermen function directed in assuring that:

1. City funds will be spent for improvements compatible with community objectives and with Board of Aldermen policies.
2. Projects will be undertaken on a timely and coordinated basis.
3. The community will be informed that certain projects and expenditures are to be expected.
4. Improvements will be undertaken without causing an undue burden on the City's financial capability.

Currently capital improvements are funded as part of the City's regular operating budget.

DEBT SERVICE

The City has incurred long-term debt for purposes of major capital construction.

Present Types of Debt

The City presently has two types of outstanding debt. They are long-term and short-term. Long -term debt is for a leasehold revenue bond and revenue bond debt. The short-term debt is considered for lease agreements for large equipment purchases.

The City has the following outstanding debt:

Long-Term Debt – Governmental Activities

On September 30,2020 the City entered into an agreement to refund the Series 2012 Certificate of Participation and to finance various street projects and sewer projects in an amount not to exceed $2,043,000. The City has issued $1,858,004 in the Governmental Activities and $184,996 in the Sewer Fund Business -Type Activities totaling $2,043,000. The agreement requires annual principal payments on November 1 each year and interest payments on May 1 and November 1 each year with interest at 2.20%. Completion of this loan is scheduled for 2031.

Long-Term Debt – Business Type Activities

Combined Waterworks and Sewage System Revenue Bonds
In January 2012, the City entered into an agreement with the United States Department of Agriculture to issue $2,019,000, $500,000 and $979,000 in combined Waterworks and Sewage System Revenue Bonds – Series A, B, & C respectively. The bonds bear interest at 2.375%, to 4.0%. Principal and interest payments are due monthly each year. This loan is scheduled to be completed in 2045.

On May 9, 2018, the City entered into an agreement to finance an ultraviolet disinfection system project at the wastewater plant, upgrading lift station D and painting the water tower in the amount of $1,000,000. $875,000 of the agreement was recorded as long term debt in the Sewer fund and $125,000 was recorded as long-term debt in the Water fund. The agreement requires annual principal payments on May 16 each year and interest payments on May 16 and November 16 each year with interest at 3.15%. These are scheduled to be paid off in 2028.

DEBT SERVICE POLICY

The Board of Aldermen has set policies to be sure the City meets its debt service payments in a timely manner. Any new debt will be issued only after careful consideration and as part of the annual budget. Briefly summarized, these policies include:

- Conservative revenue projections
- Rate increases based on related costs of services provided and the impact of inflation on these services.
- Lease purchase of equipment and real property when practical and prudent.
- Accumulation of adequate reserves to protect the City from uncontrollable expenditures or unforeseen reductions in revenues.
- Issuance of debt only after rigorous testing and if there is an appropriate balance between service demands and the amount of debt.
- Setting a target debt level for general government service.

PROPERTY TAX AND OTHER TAXES

The City has property taxes assessed for owners of property within the City limits. The City is approved by State Statute to set property taxes for General Fund special purposes such as libraries, hospitals, public health, museums, and recreation.

Tax rates are set each year by local governments within the limits set by the constitution and State Statute. They are based on the revenues that had been permitted for the prior year, with an allowance for growth based on the rate of inflation and new development. The resulting tax rate becomes the permitted rate for the year it falls within the ceiling permitted by the local government.

In addition, there are two taxes that are collected by the State and shared with the City. They are the financial institution tax and the motor fuel tax.

The financial institution tax is a State tax imposed on banks, savings & loans, and credit unions within the City limits.

The motor fuel tax is shared with all municipalities with over 100 persons of population. This share of the State highway fund includes revenues from the motor fuel tax, license, and registration fee, and one-half of the regular State sales tax on automobiles.

The tax rate calculation for the coming tax year is based on the current year assessed valuation minus the assessed value of new construction to arrive at the adjusted current year assessed valuation. The assessed valuation for the previous year is then put into the equation to get the percentage of increase in adjusted valuation and the consumer price index. The calculations will then derive the maximum tax rate permitted by Missouri State Constitution, Article X, Section 22 and RSMo Section 137.073.

The City's real estate and property taxes for Fiscal Year 2025 – 2026 per $100 of assessed valuation are anticipated to be: General Fund $286,500.00, Cemetery Fund $45,000.00, and Library Fund $167,888.00.

SALES TAX SCHEDULE

Sales tax is paid within the City limits for normal purchases (excluding sales taxes assessed for utility usage). The sales tax assessed within the City limits is assessed depending upon the commodity purchased or service. The usual sales tax for sales in the City of Bowling Green is 9.5375%. The sales tax rate portion for the City of Bowling Green for Fiscal Year 2025 - 2026 is $2.25%. This includes all State, County, and City sales tax assessments. The breakdown is as follows:

4.2250%	State Sales Tax
3.0625%	Pike County MO Tax
1.000%	City Sales Tax
0.500%	City Transportation Tax
0.250%	City Parks Tax
0.500%	City Capital Improvement Tax
9.5375%	

GENERAL

FUND

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
REVENUE SUMMARY									
ALL REVENUE	5,495,244	3,927,576	4,724,197	4,997,694	3,794,702	3,794,702	3,858,681	5,568,460	
TOTAL REVENUES	5,495,244	3,927,576	4,724,197	4,997,694	3,794,702	3,794,702	3,858,681	5,568,460	
EXPENDITURE SUMMARY									
ADMINISTRATION	809,767	738,848	719,940	787,696	768,654	768,654	703,832	1,489,988	
BUILDING/CODE ENF/ZONING	80,076	69,636	146,247	78,705	165,110	165,110	151,131	228,539	
POLICE	1,204,682	1,114,013	1,247,640	1,196,168	1,334,357	1,334,357	1,223,344	1,509,064	
FIRE	234,400	72,106	267,650	132,144	268,705	268,705	115,476	325,130	
EMERGENCY PREPAREDNESS	0	0	0	0	0	0	0	10,000	
GROUNDS MAINTENANCE	262,727	246,536	272,362	257,901	287,462	287,462	275,497	241,862	
AIRPORT	920,110	195,260	1,218,360	1,147,782	460,753	460,753	314,325	1,040,588	
STREETS	845,185	472,214	687,510	619,470	327,248	327,248	333,232	684,518	
COMMUNITY CENTER	40,621	37,900	38,571	13,311	21,200	21,200	19,265	38,671	
DEBT SERVICE	1,093,175	315,949	121,418	121,277	161,213	161,213	161,210	0	
INTERGOVERNMENTAL	4,500	4,117	4,500	4,491	0	0	0	0	
TOTAL EXPENDITURES	5,495,244	3,266,579	4,724,197	4,358,946	3,794,702	3,794,702	3,297,312	5,568,460	
REVENUES OVER/(UNDER) EXPENDITURES	0	660,997	0	638,749	0	0	561,369	0	

10 -GENERAL
REVENUES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
ALL REVENUE										
10-4-0000-31110	REAL PROPERTY-GENERAL	210,500	217,704	220,000	226,234	211,000	211,000	215,022	217,000	
10-4-0000-31120	PERSONAL PROPERTY-GENERAL	65,000	74,333	67,000	71,716	64,600	64,600	73,663	69,500	
10-4-0000-31121	INST AND FINANCIAL TAX	0	0	0	27	0	0	17	0	
10-4-0000-31122	RR & UTILITY TAX	31,000	34,029	32,000	180,477	170,000	170,000	217,998	277,000	
10-4-0000-31123	SURTAX	6,000	5,222	5,500	5,427	5,500	5,500	5,711	5,600	
10-4-0000-31125	ARPA REVENUE	0	0	0	285,020	0	0	0	0	
10-4-0000-31310	1% SALES TAX	995,000	1,260,656	1,161,000	1,267,828	1,275,000	1,275,000	1,280,160	1,260,000	
10-4-0000-31315	GASOLINE TAX	135,000	159,825	140,000	156,638	145,000	145,000	174,420	165,000	
10-4-0000-31317	MOTOR VEHICLE TAX	48,000	47,537	48,000	46,476	44,000	44,000	46,530	45,000	
10-4-0000-31318	MOTOR VEHICLE FEE INCREASE	22,000	20,952	21,000	18,676	19,000	19,000	18,529	18,000	
10-4-0000-31320	1/2% TRANSPORATATION TAX	500,000	610,455	575,000	613,445	600,000	600,000	619,390	600,000	
10-4-0000-31325	TOBACCO SALES TAX	17,000	14,786	14,000	12,899	12,000	12,000	11,974	11,700	
10-4-0000-31810	ELECTRIC FRANCHISE TAXES	175,000	237,661	200,000	252,979	222,000	222,000	263,815	230,000	
10-4-0000-31815	GAS FRANCHISE TAXES	60,000	94,889	65,000	75,882	74,000	74,000	55,918	60,000	
10-4-0000-31820	TELEPHONE FRANCHISE TAXES	60,000	58,531	60,000	47,924	60,000	60,000	42,955	43,000	
10-4-0000-31830	MOTEL TAX - TOURISM	60,000	76,427	75,000	66,418	65,000	65,000	55,580	65,000	
10-4-0000-31835	AMEREN UE TAX ABATEMENT PAYM	200,000	200,000	0	0	0	0	0	0	
10-4-0000-31912	PENALTIES ON TAXES	2,300	2,760	2,500	2,626	2,500	2,500	2,217	1,500	
10-4-0000-31914	TAX OVERPAYMENT	0	0	0	0	0	0	0	0	
10-4-0000-323	BUSINESS LICENSES & PERMIT	12,000	13,628	12,000	13,563	13,000	13,000	12,382	13,000	
10-4-0000-324	ANIMAL LICENSES	400	580	400	555	400	400	855	600	
10-4-0000-326	BUILDING STRUCTURES & EQUIPM	9,000	7,771	9,000	41,885	10,000	10,000	23,246	15,000	
10-4-0000-32601	WATER STORM PERMIT FEE	200	0	0	0	0	0	0	0	
10-4-0000-32603	REZONING APP FEES	350	270	350	200	250	250	0	0	
10-4-0000-327	EXCAVATION PERMIT FEE	0	300	0	650	500	500	400	0	
10-4-0000-349	MISC RECOUPMENT FEES	0	280	0	375	0	0	0	0	
10-4-0000-351	FINES-COURT	12,000	7,979	7,500	8,433	7,500	7,500	9,242	7,000	
10-4-0000-363	INSURANCE CLAIMS & REFUNDS	0	66,628	0	20,226	0	0	0	0	
10-4-0000-364	RECORDING OF LEGAL INSTR	100	297	250	162	100	100	108	100	
10-4-0000-365	PRINTING & DUPLICATING SERVI	300	411	300	195	150	150	771	150	
10-4-0000-36801	TRASH COLLECTIONS	170,000	198,217	180,000	206,115	215,000	215,000	216,738	230,000	
10-4-0000-369	OFFICER TRAINING FEE	300	268	300	260	300	300	294	250	
10-4-0000-36901	ELECTION FEES	0	15	0	45	0	0	30	0	
10-4-0000-36902	POST COMMISSION TRAINING FUN	500	500	500	500	500	500	500	500	
10-4-0000-381	INTEREST REVENUE	10,000	16,391	11,000	72,338	45,000	45,000	68,548	55,000	
10-4-0000-382	RENTS AND ROYALTIES	0	100	0	100	0	0	100	0	
10-4-0000-38201	AIRPORT HANGER RENT	18,030	4,587	11,000	15,403	20,000	20,000	26,392	29,000	
10-4-0000-38203	AIRPORT FUEL CHARGE	16,000	5,024	11,000	12,142	11,000	11,000	6,931	5,000	
10-4-0000-38204	RENT-LAND BY AIRPORT	19,050	19,050	26,800	22,929	26,000	26,000	25,501	26,800	
10-4-0000-38206	INDUSTRIAL PARK RENT	100	0	100	0	100	100	0	100	
10-4-0000-38301	DARE REVENUE	0	0	0	0	0	0	0	0	
10-4-0000-38305	WELCOME SIGN DONATIONS	0	0	0	1,900	0	0	0	0	
10-4-0000-38401	SALE OF PROPERTY	0	0	0	0	0	0	0	0	
10-4-0000-385	REFUNDS & REIMBURSEMENTS	0	350	0	10,125	0	0	6,942	0	
10-4-0000-38501	REIMB - RURAL FIRE DEPT	3,800	5,503	4,000	5,548	4,500	4,500	5,639	5,000	
10-4-0000-386	RETURNED CHECK FEES	0	25	0	0	0	0	25	0	
10-4-0000-388	GRANT - POLICE DEPARTMENT	10,000	13,533	10,000	31,112	10,000	10,000	9,253	10,000	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
REVENUES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
10-4-0000-38801	GRANT - AIRPORT	855,332	120,838	1,121,187	936,182	329,900	329,900	215,990	916,500	
10-4-0000-38804	GRANT - FIRE DEPT	6,000	0	26,000	0	25,000	25,000	22,647	25,000	
10-4-0000-38808	GRANT - SIDEWALK	0	0	0	0	0	0	0	220,000	
10-4-0000-38809	CDBG GRANT	73,000	3,625	0	47,465	0	0	0	653,315	
10-4-0000-389	MISCELLANEOUS REVENUE	6,000	144,273	10,000	31,168	1,000	1,000	27,021	1,000	
10-4-0000-38903	DWI ADDITIONAL WORK OFFICE	0	855	0	465	0	0	334	0	
10-4-0000-393	CASH OVER/SHORT	0	0	0	0	0	0	0	0	
10-4-0000-394	STREET PROJECT REIMBURSEMENT	0	0	0	865	0	0	0	0	
10-4-0000-395	DEPT TRANSFER FROM WATER	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000	
10-4-0000-396	DEPT TRANSFER FROM SEWER	89,000	89,000	89,000	89,000	0	0	0	89,000	
10-4-0000-397	TRANSFER FROM CEMETERY	750	750	750	750	750	750	750	750	
10-4-0000-39701	TRANSFER FROM PARK	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	
10-4-0000-39702	MISC REVENUE FROM LIBRARY	960	960	960	4,120	5,000	5,000	3,093	8,000	
10-4-0000-39704	AMEREN REVENUE FROM LIBRARY	0	0	0	62	0	0	0	0	
10-4-0000-39705	LIBERTY REVENUE FROM LIBRAR	0	0	0	344	0	0	0	0	
10-4-0000-398	TRANSFER FROM PRIOR YEARS FU	179,300	0	0	0	0	0	0	0	
10-4-0000-399	TRANSFER FROM UNRESERVED	1,326,972	0	416,800	0	9,152	9,152	0	99,095	
10-4-5401-382	RENTS AND ROYALTIES	3,000	3,805	3,000	5,823	4,000	4,000	5,050	4,000	
TOTAL REVENUES		5,495,244	3,927,576	4,724,197	4,997,694	3,794,702	3,794,702	3,858,681	5,568,460	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
CITY ADMINISTRATOR										
10-5-1101-101	SALARIES	55,000	54,874	60,154	62,267	63,300	63,300	63,274	66,019	
10-5-1101-10200	FICA EXPENSE	3,408	3,270	3,730	3,722	3,925	3,925	3,785	4,093	
10-5-1101-10300	MEDI EXPENSE	797	765	872	871	920	920	885	957	
10-5-1101-105	LAGERS	4,232	4,312	5,233	5,139	6,140	6,140	6,056	6,602	
10-5-1101-106	HEALTH INSURANCE	8,400	8,221	8,400	8,246	8,400	8,400	8,250	8,725	
10-5-1101-107	LIFE INSURANCE	126	126	126	126	126	126	126	126	
10-5-1101-108	AIR EVAC	65	65	65	75	75	75	75	75	
10-5-1101-210	TRAVEL/EXPENSE	0	0	0	0	0	0	0	0	
10-5-1101-212	DUES/SUBSCRIPTIONS	200	180	200	105	200	200	105	200	
10-5-1101-214	TRAINING	0	0	0	0	0	0	0	0	
	TOTAL CITY ADMINISTRATOR	72,228	71,812	78,780	80,551	83,086	83,086	82,555	86,797	
ELECTED OFFICIALS										
10-5-1103-10101	SALARIES - MAYOR	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	
10-5-1103-10102	SALARIES - ALDERMEN	21,900	21,300	21,900	21,600	21,900	21,900	21,750	21,900	
10-5-1103-10103	SALARIES - CITY COLLECTOR	420	420	420	420	420	420	420	420	
10-5-1103-10200	FICA EXPENSE	1,840	1,793	1,840	1,812	1,840	1,840	1,821	1,840	
10-5-1103-10300	MEDI EXPENSE	430	419	430	424	430	430	426	430	
10-5-1103-108	AIR EVAC	0	0	0	0	0	0	0	525	
10-5-1103-111	EXPENSE ALLOWANCE	900	1,040	500	1,392	1,500	1,500	0	1,500	
10-5-1103-210	TRAVEL/EXPENSE	700	0	600	0	0	0	0	0	
10-5-1103-212	DUES/SUBSCRIPTIONS	50	0	0	10	0	0	415	0	
	TOTAL ELECTED OFFICIALS	33,440	32,172	32,890	32,858	33,290	33,290	32,032	33,815	
CITY CLERK										
10-5-1105-101	SALARIES-CITY CLERK	0	0	0	0	0	0	0	0	
10-5-1105-10103	SALARIES-BILLING CLERK	22,000	18,494	26,757	20,401	29,006	29,006	21,633	30,535	
10-5-1105-10104	SALARIES - ADMIN ASSISTANT	32,300	33,977	39,520	40,688	42,640	42,640	42,640	43,784	
10-5-1105-10200	FICA EXPENSE	4,000	3,241	4,110	3,767	4,442	4,442	3,968	4,608	
10-5-1105-10300	MEDI EXPENSE	920	758	961	881	1,040	1,040	928	1,078	
10-5-1105-105	LAGERS	2,600	1,722	3,438	3,346	4,140	4,140	4,071	4,378	
10-5-1105-106	HEALTH INSURANCE	8,400	9,585	8,400	8,246	8,400	8,400	8,250	8,725	
10-5-1105-107	LIFE INSURANCE	126	126	126	126	126	126	126	126	
10-5-1105-108	AIR EVAC	65	65	65	83	75	75	75	75	
10-5-1105-210	TRAVEL/EXPENSE	0	0	0	0	0	0	0	0	
10-5-1105-212	DUES/SUBSCRIPTIONS	0	0	0	0	0	0	0	0	
10-5-1105-214	TRAINING	0	0	750	0	500	500	0	500	
	TOTAL CITY CLERK	70,411	67,968	84,127	77,539	90,369	90,369	81,690	93,809	
CITY TREASURER										
10-5-1106-101	SALARIES	42,400	42,333	47,528	49,593	50,648	50,648	51,638	53,061	
10-5-1106-10200	FICA EXPENSE	2,700	2,542	2,947	3,059	3,140	3,140	3,188	3,290	
10-5-1106-10300	MEDI EXPENSE	620	595	689	715	735	735	745	769	
10-5-1106-105	LAGERS	3,300	3,295	4,135	4,050	4,915	4,915	4,879	5,306	
10-5-1106-106	HEALTH INSURANCE	8,400	9,565	8,400	8,246	8,400	8,400	8,250	8,725	
10-5-1106-107	LIFE INSURANCE	126	126	126	126	126	126	126	126	
10-5-1106-108	AIR EVAC	65	65	65	75	75	75	75	75	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
10-5-1106-212	DUES/SUBSCRIPTIONS	0	0	0	0	0	0	0	0	
10-5-1106-215	TRAINING	0	0	750	0	500	500	0	500	
	TOTAL CITY TREASURER	57,611	58,521	64,640	65,864	68,539	68,539	68,901	71,852	
CITY ATTORNEY										
10-5-1107-101	SALARIES	18,000	13,551	22,000	19,860	22,000	22,000	21,221	25,000	
10-5-1107-212	DUES/SUBSCRIPTIONS	100	55	100	0	100	100	0	100	
	TOTAL CITY ATTORNEY	18,100	13,606	22,100	19,860	22,100	22,100	21,221	25,100	
INSURANCE										
10-5-1120-166	WORKERS COMP INSURANCE	4,500	3,884	4,500	2,965	3,000	3,000	3,732	4,500	
10-5-1120-267	LIABILITY INSURANCE	32,900	31,601	34,000	32,507	32,500	32,500	36,886	40,000	
	TOTAL INSURANCE	37,400	35,485	38,500	35,471	35,500	35,500	40,618	44,500	
MAINTENANCE										
10-5-1128-241	COMPUTER MAINTENANCE	11,000	12,556	25,000	25,397	25,000	25,000	25,300	25,000	
10-5-1128-242	EQUIPMENT REPAIR/MAINT	500	0	1,700	3,609	1,700	1,700	0	1,500	
10-5-1128-243	BUILDINGS REPAIR/MAINT	6,000	3,442	5,000	274	5,000	5,000	511	9,500	
10-5-1128-245	BUILDING DEMOLITION	10,000	0	10,000	0	10,000	10,000	0	60,000	
	TOTAL MAINTENANCE	27,500	15,998	41,700	29,280	41,700	41,700	25,811	96,000	

5-1128-243 BUILDINGS REPAIR/MAINT

CURRENT YEAR NOTES:
10-5-1128-243
REPAIR FURNACE/AC AT LIBRARY BUILDING $7,000.00

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
SERVICES										
10-5-1130-212	DUES/SUBSCRIPTIONS	7,500	5,079	5,000	4,331	3,000	3,000	4,319	3,000	
10-5-1130-21201	PCDA	2,000	0	0	0	0	0	1,500	7,000	
10-5-1130-215	INDUSTRIAL PARK EXPANSION	15,000	0	0	0	0	0	0	0	
10-5-1130-216	CDBG- INDUSTRIAL PARK SPARKS	73,000	73,471	0	0	0	0	0	0	
10-5-1130-2161	GRANT -	0	4,500	0	0	0	0	0	653,315	
10-5-1130-218	PROFESSIONAL SERVICES	56,267	6,554	32,503	107,811	52,270	52,270	20,249	0	
10-5-1130-219	RECORDING FEES	400	405	400	378	200	200	228	200	
10-5-1130-220	SERVICE AGREEMENTS	250	388	400	300	400	400	0	0	
10-5-1130-221	WEB-SITE FEES/MAINTENANCE	3,200	3,108	3,200	3,108	3,200	3,200	3,600	3,600	
10-5-1130-222	ACCOUNTING AUDIT	18,000	13,700	17,000	21,600	22,000	22,000	23,115	24,000	
10-5-1130-223	ADVERTISING	2,000	1,477	2,000	1,134	2,000	2,000	1,837	2,000	
10-5-1130-224	ELECTION FEES/COSTS	3,000	2,374	3,000	2,541	3,000	3,000	2,915	3,000	
10-5-1130-291	MOTEL TAX - VISITORS CENTER	60,000	76,427	75,000	66,418	65,000	65,000	55,580	65,000	
10-5-1130-292	TRASH COLLECTION EXPENSES	164,000	184,217	167,000	192,174	190,000	190,000	202,717	218,000	
10-5-1130-293	AMEREN UE PAY-SCHOOL/COUNTY	34,260	34,258	0	0	0	0	0	0	
	TOTAL SERVICES	438,877	405,956	305,503	399,795	341,070	341,070	316,059	979,115	

5-1130-21201 PCDA

CURRENT YEAR NOTES:
YEARLY FEE $1,500.00
2% SIDEWALK GRANT ADMIN FEE $5,500.00

5-1130-2161 GRANT -

CURRENT YEAR NOTES:
PCADD CDBG GRANT THRU MARK TWAIN REGIONAL $653,315.00

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
SUPPLIES										
10-5-1150-351	SUPPLIES	6,700	6,899	6,700	9,067	7,000	7,000	8,409	7,000	
10-5-1150-352	POSTAGE	4,000	3,059	3,000	6,028	5,000	5,000	1,878	5,000	
10-5-1150-35602	COMPUTER PROGRAM MAINTENANCE	20,000	14,338	16,000	15,342	16,000	16,000	14,277	16,000	
10-5-1150-453	EQUIPMENT	5,000	0	9,000	4,155	7,500	7,500	891	16,000	
TOTAL SUPPLIES		35,700	24,306	34,700	34,591	35,500	35,500	25,454	44,000	

5-1150-453 EQUIPMENT

CURRENT YEAR NOTES:
10-5-1150-453
CAMERAS FOR BUILDING $6,500.00
2 NEW COMPUTERS $2,610.00
1 UPS REFRESH $1,700.00

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
UTILITIES										
10-5-1170-232	TELEPHONE	11,000	8,881	9,000	9,186	9,500	9,500	7,365	8,000	
10-5-1170-233	ELECTRICITY	3,000	2,239	3,000	2,373	3,000	3,000	2,245	3,000	
10-5-1170-234	GAS	3,000	3,185	4,000	1,176	4,000	4,000	810	3,000	
TOTAL UTILITIES		17,000	14,304	16,000	12,735	16,500	16,500	10,420	14,000	
10-5-1176-301	MISCELLANEOUS EXPENSE	1,000	(1,279)	1,000	(848)	1,000	1,000	(929)	1,000	
10-5-1176-578	REIMBURSEMENTS - TAXES, FEES	500	0	0	0	0	0	0	0	
TOTAL		1,500	(1,279)	1,000	(848)	1,000	1,000	(929)	1,000	
CAPITAL IMPROVEMENTS										
10-5-1180-471	CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	0	0	0	
TOTAL ADMINISTRATION		809,767	738,848	719,940	787,696	768,654	768,654	703,832	1,489,988	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
BUILDING/CODE ENF/ZONING
DEPARTMENTAL EXPENDITURES

		FY 2022-2023		FY 2023-2024		FY 2024-2025			FY 2025-2026	
ACCT#	ACCOUNT NAME	BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
PERSONNEL SERVICES										
10-5-1201-101	SALARIES	39,800	39,595	78,208	46,550	81,400	81,400	80,463	84,552	
10-5-1201-10200	FICA EXPENSE	2,470	1,922	4,849	2,256	5,050	5,050	4,239	5,242	
10-5-1201-10300	MEDI EXPENSE	580	450	1,134	528	1,180	1,180	991	1,226	
10-5-1201-105	LAGERS	4,000	3,314	6,804	4,167	7,900	7,900	7,814	8,617	
10-5-1201-106	HEALTH INSURANCE	20,500	20,284	41,000	20,319	41,000	41,000	30,488	34,475	
10-5-1201-107	LIFE INSURANCE	126	126	252	126	252	252	220	252	
10-5-1201-108	AIR EVAC	0	0	0	0	75	75	75	75	
10-5-1201-210	TRAVEL/EXPENSE	0	0	0	0	0	0	0	700	
	TOTAL PERSONNEL SERVICES	67,476	65,690	132,247	73,945	136,857	136,857	124,290	135,139	
MAINTENANCE										
10-5-1228-242	EQUIPMENT MAINT	0	0	0	0	300	300	0	300	
10-5-1228-243	BUILDING MAINT	3,000	82	1,500	0	1,500	1,500	249	1,500	
10-5-1228-244	VEHICLE MAINT	1,500	438	3,000	53	3,000	3,000	1,549	1,600	
10-5-1228-267	BLD/AC LIABILITY INS	0	0	0	0	0	0	3,232	0	
	TOTAL MAINTENANCE	4,500	519	4,500	53	4,800	4,800	5,030	3,400	
SERVICES										
10-5-1230-212	DUES/SUBSCRIPTIONS	200	0	200	0	200	200	341	12,000	
10-5-1230-214	TRAINING	500	0	500	0	500	500	280	1,000	
10-5-1230-216	ADVERTISING	500	84	300	225	100	100	147	300	
10-5-1230-219	P & Z PROFESSIONAL SERVICES	1,000	153	500	0	500	500	140	500	
10-5-1230-220	REMOVAL OF NUISANCES	2,000	570	2,000	1,175	2,000	2,000	745	2,000	
10-5-1230-231	CELL PHONE	300	300	300	300	653	653	730	700	
10-5-1230-267	LIABILITY INSURANCE	0	0	0	0	0	0	0	4,500	
	TOTAL SERVICES	4,500	1,107	3,800	1,700	3,953	3,953	2,384	21,000	

5-1230-212 DUES/SUBSCRIPTIONS

CURRENT YEAR NOTES:
10-5-1230-212
IWORQ SYSTEM 1ST YEAR SET UP/YRLY FEE $10,900.00

SUPPLIES										
10-5-1250-246	CLOTHING	0	0	0	0	0	0	0	600	
10-5-1250-351	SUPPLIES	1,000	1,002	1,000	685	1,500	1,500	3,299	1,700	
10-5-1250-352	POSTAGE	100	54	100	51	100	100	370	300	
10-5-1250-353	VEHICLE PURCHASE	0	0	0	0	0	0	0	45,000	
10-5-1250-355	MOTOR FUELS	1,500	1,264	2,600	1,115	2,600	2,600	2,032	2,600	
10-5-1250-453	EQUIPMENT	1,000	0	2,000	1,155	2,700	2,700	718	2,000	
	TOTAL SUPPLIES	3,600	2,320	5,700	3,006	6,900	6,900	6,418	52,200	

5-1250-353 VEHICLE PURCHASE

CURRENT YEAR NOTES:
10-5-1250-353
2025 CHEVY COLORADO WITH ACCESSORIES $45,000.00

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
BUILDING/CODE ENF/ZONING
DEPARTMENTAL EXPENDITURES

		(---- FY 2022-2023 ----)		(---- FY 2023-2024 ----)		(--------- FY 2024-2025	----------	----------)	(---- FY 2025-2026	----)
ACCT#	ACCOUNT NAME	BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
CODE ENFORC./ANIMAL CONT										
10-5-1260-216	CONTRACTED AGREEMENTS	0	0	0	0	10,000	10,000	10,030	10,000	
10-5-1260-233	ELECTRICITY	0	0	0	0	100	100	1,216	2,000	
10-5-1260-235	WATER SERVICE	0	0	0	0	500	500	333	500	
10-5-1260-243	BUILDING MAINTENANCE	0	0	0	0	1,000	1,000	493	1,500	
10-5-1260-250	VETERINARY SERVICES	0	0	0	0	300	300	0	300	
10-5-1260-351	SUPPLIES	0	0	0	0	200	200	852	2,000	
10-5-1260-352	VEHICLE PURCHASE	0	0	0	0	0	0	0	0	
10-5-1260-45302	EQUIPMENT	0	0	0	0	500	500	85	500	
	TOTAL CODE ENFORC./ANIMAL CONT	0	0	0	0	12,600	12,600	13,009	16,800	
TOTAL BUILDING/CODE ENF/ZONING		80,076	69,636	146,247	78,705	165,110	165,110	151,131	228,539	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
POLICE
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
PERSONNEL SERVICES										
10-5-2101-101	SALARIES-POLICE OFFICERS	478,000	504,972	582,962	521,452	636,200	636,200	532,557	677,197	
10-5-2101-10101	SALARIES-OFFICERS GRANT	5,000	901	5,000	2,155	5,000	5,000	537	5,000	
10-5-2101-10102	RESERVE OFFICERS	45,000	29,754	30,000	61,294	30,000	30,000	54,927	30,000	
10-5-2101-10103	OVERTIME ACCOUNT	5,100	3,075	7,500	8,002	7,500	7,500	8,122	7,500	
10-5-2101-10200	FICA EXPENSE-POLICE	33,600	32,578	38,780	35,444	41,500	41,500	35,077	45,040	
10-5-2101-10300	MEDI EXPENSE-POLICE	7,900	7,619	9,070	8,289	9,705	9,705	8,204	10,534	
10-5-2101-105	LAGERS	52,000	53,135	64,310	55,343	75,500	75,500	50,159	89,148	
10-5-2101-106	HEALTH INSURANCE	100,000	100,661	108,921	111,751	150,000	150,000	130,365	197,195	
10-5-2101-107	LIFE INSURANCE	1,500	1,308	1,500	1,182	1,500	1,500	1,056	1,550	
10-5-2101-108	AIR EVAC	800	844	800	750	900	900	755	900	
10-5-2101-114	EMPLOYMENT SECURITY	1,000	0	1,000	0	1,000	1,000	0	1,000	
10-5-2101-210	TRAVEL/EXPENSE	1,000	1,018	500	0	500	500	2,661	500	
10-5-2101-214	TRAINING	17,000	12,664	15,000	11,553	10,000	10,000	6,419	10,000	
10-5-2101-215	POLICE ACADEMY	0	0	0	0	9,152	9,152	4,000	0	
	TOTAL PERSONNEL SERVICES	747,900	748,528	865,343	817,215	978,457	978,457	834,839	1,075,564	
INSURANCE										
10-5-2120-166	WORKERS COMP INSURANCE	41,450	30,051	40,000	31,623	30,000	30,000	38,425	39,500	
10-5-2120-167	LIABILITY INSURANCE	34,500	34,175	34,500	47,818	50,000	50,000	45,179	50,000	
	TOTAL INSURANCE	75,950	64,226	74,500	79,441	80,000	80,000	83,604	89,500	
DISPATCHING										
10-5-2125-101	SALARIES-CLERK	79,000	31,803	36,920	35,771	0	0	69	25,500	
10-5-2125-10101	CLERK SALARIES-PT	0	771	0	0	0	0	0	0	
10-5-2125-10102	CLERK OT	500	17	250	16	0	0	0	0	
10-5-2125-10200	FICA EXPENSE-DISPATCHERS	5,000	1,812	2,289	2,203	0	0	86	0	
10-5-2125-10300	MEDI EXPENSE-DISPATCHERS	1,200	424	535	515	0	0	20	0	
10-5-2125-105	LAGERS-CLERK	6,200	2,463	3,212	2,074	0	0	352	0	
10-5-2125-106	HEALTH INSURANCE-DISPATCHERS	29,000	12,167	13,000	6,060	0	0	0	0	
10-5-2125-107	LIFE INSURANCE	252	130	126	105	0	0	10	0	
10-5-2125-109	AIR EVAC	130	65	65	75	0	0	0	0	
	TOTAL DISPATCHING	121,282	49,652	56,397	46,818	0	0	537	25,500	
JAIL										
10-5-2127-351	JAIL- SUPPLIES	200	0	200	0	0	0	0	0	
10-5-2127-35101	JAIL-MEALS	100	0	100	0	0	0	0	0	
10-5-2127-35103	JAIL-MAINTENANCE	1,000	0	1,000	17	100	100	0	0	
10-5-2127-35104	JAIL-OTHER FACILITY	1,500	0	1,500	0	0	0	0	0	
	TOTAL JAIL	2,800	0	2,800	17	100	100	0	0	
MAINTENANCE										
10-5-2128-241	COMPUTER MAINT	7,500	13,286	25,000	24,579	25,000	25,000	25,134	25,000	
10-5-2128-242	EQUIPMENT REPAIR/MAINT	5,000	15	5,000	5,377	5,000	5,000	5,533	5,000	
10-5-2128-243	BUILDINGS REPAIR/MAINT	5,000	608	5,000	312	5,000	5,000	5,159	5,000	
10-5-2128-244	VEHICLE REPAIR/MAINT	10,000	13,490	15,000	11,152	15,000	15,000	18,887	18,000	
10-5-2128-246	CLOTHING ALLOWANCE	6,500	9,399	7,000	11,764	6,000	6,000	6,624	6,500	
10-5-2128-24601	NEW HIRE CLOTHING ALLOWANCE	0	0	0	0	10,000	10,000	16,012	10,000	
	TOTAL MAINTENANCE	34,000	36,798	57,000	53,183	66,000	66,000	77,348	69,500	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
POLICE
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
SERVICES										
10-5-2130-218	PROFESSIONAL SERVICES	700	155	400	0	20,700	20,700	24,507	26,700	
10-5-2130-220	SERVICE AGREEMENTS	25,000	23,993	22,000	26,006	22,500	22,500	39,852	54,500	
10-5-2130-22001	SERVICE AGREEMENT-MULES	1,500	900	1,100	510	1,000	1,000	1,140	1,000	
10-5-2130-223	ADVERTISING	500	126	500	1,004	500	500	57	500	
10-5-2130-261	CRIME PREVENTION	2,000	1,335	2,500	2,769	2,500	2,500	3,031	2,000	
10-5-2130-26101	DARE GENERAL FUND EXPENSES	0	0	0	0	0	0	0	500	
10-5-2130-263	HAULING/TOWING	150	0	150	0	150	150	0	150	
	TOTAL SERVICES	29,850	26,509	26,650	30,289	47,350	47,350	68,586	85,350	

5-2130-220 SERVICE AGREEMENTS

CURRENT YEAR NOTES:
10-5-2130-220
2 NEW FLOCK CAMERAS $8,500.00
4 NEW TASERS $8,250.00
CELLBRITE UPGRADE $14,050.00
9 TRACKERS $2,050.00

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
Utilities										
10-5-2135-232	PD-TELEPHONE	11,000	10,505	11,000	12,106	11,000	11,000	8,674	11,000	
10-5-2135-23201	PD-CELL PHONES	0	214	500	855	4,800	4,800	5,196	5,000	
10-5-2135-233	PD-ELECTRICITY	1,500	1,213	1,500	1,646	1,500	1,500	1,268	1,500	
10-5-2135-234	GAS HEATING	1,800	1,602	1,800	2,745	2,000	2,000	1,676	2,000	
	TOTAL Utilities	14,300	13,534	14,800	17,352	19,300	19,300	16,814	19,500	
SUPPLIES										
10-5-2150-351	SUPPLIES	5,000	6,429	6,500	4,575	5,000	5,000	6,316	7,000	
10-5-2150-35102	DARE SUPPLIES	0	49	0	0	0	0	74	0	
10-5-2150-352	POSTAGE	150	74	150	62	150	150	48	150	
10-5-2150-355	MOTOR FUELS	22,000	29,878	29,000	27,255	27,000	27,000	28,152	28,500	
10-5-2150-453	EQUIPMENT	30,000	26,947	32,000	41,761	32,500	32,500	37,348	30,000	
10-5-2150-45301	GRANT	10,000	3,857	10,000	11,975	10,000	10,000	4,807	10,000	
10-5-2150-456	VEHICLE PURCHASE	99,000	95,891	55,000	51,377	63,500	63,500	57,065	63,500	
10-5-2150-500	K9 EQUIPMENT/MAINT/SUPPLIES	0	0	5,000	3,633	5,000	5,000	7,572	5,000	
	TOTAL SUPPLIES	166,150	163,125	137,650	140,639	143,150	143,150	141,383	144,150	

5-2150-453 EQUIPMENT

CURRENT YEAR NOTES:
10-5-2150-453
1 DASH CAMS $2,900.00
2 STALKER RADARS $5,000.00
1 FORENSIC WORKSTATION $14,500.00
UPS REFRESH $1,655.00

5-2150-456 VEHICLE PURCHASE

CURRENT YEAR NOTES:
10-5-2150-456
NEW 2026 DODGE DURANGO AND ACCESSORIES $61,967.50

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
POLICE
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
CODE ENFORC./ANIMAL CONT										
10-5-2160-233	ELECTRICITY	1,000	945	1,000	819	0	0	232	0	
10-5-2160-235	WATER SERVICE	300	330	300	280	0	0	0	0	
10-5-2160-243	BUILDING MAINT	500	0	500	0	0	0	0	0	
10-5-2160-250	VETERINARY SERVICES	300	0	300	0	0	0	0	0	
10-5-2160-351	SUPPLIES	150	146	200	115	0	0	0	0	
10-5-2160-45302	EQUIPMENT - ANIMAL CONTROL	200	0	200	100	0	0	0	0	
	TOTAL CODE ENFORC./ANIMAL CONT	2,450	1,421	2,500	1,315	0	0	232	0	
CODE ENFORC./SERVICE										
10-5-2161-216	CONTRACTED AGREEMENTS	10,000	10,220	10,000	9,900	0	0	0	0	
	TOTAL CODE ENFORC./SERVICE	10,000	10,220	10,000	9,900	0	0	0	0	
	TOTAL POLICE	1,204,682	1,114,013	1,247,640	1,195,168	1,334,357	1,334,357	1,223,344	1,509,064	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
FIRE
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
PERSONNEL SERVICES										
10-5-2201-10112	SALARIES - FIRE CHIEF	4,800	4,800	9,600	9,600	9,600	9,600	9,600	9,600	
10-5-2201-10113	SALARISS - ASST CHIEF	1,200	1,200	3,600	3,600	3,600	3,600	3,600	3,600	
10-5-2201-10114	SALARIES - CAPTAIN	1,800	1,800	3,600	2,700	3,600	3,600	1,800	3,600	
10-5-2201-10115	FIRE CALL FEES	17,000	8,285	14,000	9,765	14,000	14,000	15,415	14,000	
10-5-2201-10116	SALARIES- LIEUTENANTS	900	900	1,800	1,800	1,800	1,800	1,800	1,800	
10-5-2201-10200	FICA EXPENSE	2,200	1,691	2,200	2,411	2,200	2,200	2,735	2,200	
10-5-2201-10300	MEDI EXPENSE	490	396	500	564	500	500	640	500	
10-5-2201-108	AIR EVAC	1,300	1,903	1,300	1,200	1,500	1,500	1,500	1,500	
10-5-2201-114	EMPLOYMENT SECURITY	50	0	50	0	50	50	0	50	
10-5-2201-166	WORKERS COMP INSURANCE	6,000	4,418	6,000	3,551	6,000	6,000	5,443	6,000	
10-5-2201-167	LIABILITY INSURANCE	3,500	1,964	3,500	2,348	3,500	3,500	2,425	3,500	
10-5-2201-210	TRAVEL/EXPENSE	800	358	1,600	1,368	2,000	2,000	1,231	3,000	
10-5-2201-212	DUES/SUBSCRIPTIONS	400	0	650	0	1,000	1,000	250	1,683	
10-5-2201-214	TRAINING	1,500	389	3,000	1,510	3,000	3,000	1,293	4,500	
10-5-2201-21501	FIRE MEETINGS	7,000	6,058	9,000	6,480	9,000	9,000	6,600	9,000	
10-5-2201-21502	WORK SESSIONS	5,500	4,540	5,500	5,105	6,000	6,000	5,280	7,000	
10-5-2201-220	SERVICE AGREEMENTS	5,400	5,542	6,150	6,696	9,150	9,150	9,220	9,150	
10-5-2201-223	ADVERTISING	100	35	100	0	100	100	0	100	
10-5-2201-232	TELEPHONE	2,160	1,101	1,200	1,022	1,600	1,600	1,022	1,600	
10-5-2201-233	ELECTRICITY	1,500	1,119	1,500	1,186	1,500	1,500	1,123	1,500	
10-5-2201-234	GAS	1,200	1,538	1,600	1,282	1,600	1,600	878	1,600	
10-5-2201-242	EQUIPMENT REPAIR/MAINT	2,500	3,053	2,500	2,112	2,500	2,500	3,462	2,500	
10-5-2201-243	BUILDING REPAIR/MAINT	3,000	914	3,000	540	3,000	3,000	2,640	7,000	
10-5-2201-244	VEHICLE REPAIR/MAINT	4,500	2,472	6,500	3,665	10,000	10,000	2,571	7,500	
10-5-2201-351	SUPPLIES	1,200	991	1,700	1,110	1,700	1,700	610	2,500	
10-5-2201-353	MEDICAL EQUIP/SUPPLIES	1,200	1,184	1,200	0	1,200	1,200	0	1,200	
10-5-2201-354	CLOTHING ALLOWANCE	1,200	442	1,800	614	3,000	3,000	931	3,000	
10-5-2201-355	MOTOR FUELS	2,000	1,049	2,000	875	2,000	2,000	1,064	2,000	
10-5-2201-453	EQUIPMENT	16,500	4,471	12,500	47,042	16,400	16,400	12,356	10,400	
10-5-2201-45300	GRANTS	6,000	0	46,000	0	25,000	25,000	0	25,000	
10-5-2201-45304	CAPITAL IMPROVEMENT PROJECT	6,500	9,493	14,000	14,000	12,105	12,105	12,304	72,547	
10-5-2201-45305	FIRE TRUCK/BUILDING RESERVES	125,000	0	100,000	0	100,000	100,000	0	100,000	
10-5-2201-454	PERSONAL PROTECTIVE EQUIPMEN	0	0	0	0	10,500	10,500	7,681	6,000	
TOTAL PERSONNEL SERVICES		234,400	72,106	267,650	132,144	268,705	268,705	115,476	325,130	

5-2201-45304 CAPITAL IMPROVEMENT PROJECCURRENT YEAR NOTES:

10-5-2201-45304
12 KENWOOD VIKING PORTABLE RADIO'S $55,265.00
2 ALTAIR MULTIGAS DETECTOR STANDS/CYLINDER
HOLDERS/CALIBRATION STANDS $5,745.00
GARAGE DOOR OPENERS $11,538.00

TOTAL FIRE	234,400	72,106	267,650	132,144	268,705	268,705	115,476	325,130	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
EMERGENCY PREPAREDNESS
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
MAINTENANCE									
10-5-3228-241 EQUIPMENT REPAIRS/MAINTENANC	0	0	0	0	0	0	0	10,000	
TOTAL MAINTENANCE	0	0	0	0	0	0	0	10,000	
TOTAL EMERGENCY PREPAREDNESS	0	0	0	0	0	0	0	10,000	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
GROUNDS MAINTENANCE
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
INSURANCE									
10-5-3320-167 GM-LIABILITY INSURANCE	6,000	5,437	6,000	5,990	6,100	6,100	8,659	9,000	
TOTAL INSURANCE	6,000	5,437	6,000	5,990	6,100	6,100	8,659	9,000	
MAINTENANCE									
10-5-3328-242 GM-EQUIPMENT MAINT	6,000	3,981	6,000	2,090	6,000	6,000	8,425	6,000	
10-5-3328-243 GM-BUILDING MAINT	10,000	978	5,000	2,528	5,000	5,000	1,622	5,000	
10-5-3328-244 GM-VEHICLE MAINT	3,500	630	3,500	1,589	3,500	3,500	894	3,500	
TOTAL MAINTENANCE	19,500	5,589	14,500	6,206	14,500	14,500	10,941	14,500	
SERVICES									
10-5-3330-22003 GM-SERVICE AGREEMENT-ALLIANC	209,827	209,827	172,362	172,362	172,362	172,362	172,362	172,362	
TOTAL SERVICES	209,827	209,827	172,362	172,362	172,362	172,362	172,362	172,362	
SUPPLIES									
10-5-3350-351 GM-SUPPLIES	6,000	10,142	6,000	7,436	6,000	6,000	4,834	6,000	
10-5-3350-35101 CHEMICALS-MOSQUITO SPRAY	6,000	0	5,000	0	2,500	2,500	4,335	2,500	
10-5-3350-355 GM-MOTOR FUELS	3,000	3,256	3,000	4,349	3,500	3,500	6,603	5,000	
10-5-3350-453 GM-EQUIPMENT	2,000	0	53,000	50,890	70,000	70,000	58,220	20,000	
TOTAL SUPPLIES	17,000	13,398	67,000	62,675	82,000	82,000	73,992	33,500	

5-3350-453 GM-EQUIPMENT

CURRENT YEAR NOTES:
10-5-3350-453
LOADER FOR TRACTOR $10,807.00
SNOW BOX FOR LOADER $5,750.00

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
UTILITIES									
10-5-3370-233 GM-ELECTRICITY	5,000	5,950	6,000	5,810	6,000	6,000	5,772	6,000	
10-5-3370-234 GM-GAS HEATING	5,400	6,335	6,500	4,858	6,500	6,500	3,771	6,500	
TOTAL UTILITIES	10,400	12,285	12,500	10,668	12,500	12,500	9,544	12,500	
TOTAL GROUNDS MAINTENANCE	262,727	246,536	272,362	257,901	287,462	287,462	275,497	241,862	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
AIRPORT
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(---- FY 2022-2023 ----) BUDGET	ACTUAL	(---- FY 2023-2024 ----) BUDGET	ACTUAL	(--------- FY 2024-2025 ---------) ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	(---- FY 2025-2026 ----) REQUESTED BUDGET	PROPOSED BUDGET
INSURNACE										
10-5-4020-167	LIABILITY INSURANCE	5,100	4,758	5,100	6,730	7,000	7,000	9,336	10,000	
	TOTAL INSURNACE	5,100	4,758	5,100	6,730	7,000	7,000	9,336	10,000	
MAINTENANCE										
10-5-4028-242	EQUIPMENT MAINT-AIRPORT	1,500	30,498	1,000	12,884	1,500	1,500	9,372	1,500	
10-5-4028-243	BUILDING MAINT-AIRPORT	1,000	58	1,000	1,854	1,000	1,000	1,040	1,000	
10-5-4028-244	VEHICLE REPAIR/MAINT	1,000	373	0	0	0	0	0	0	
	TOTAL MAINTENANCE	3,500	30,929	2,000	14,738	2,500	2,500	10,412	2,500	
SERVICES										
10-5-4030-218	PROFESSIONAL SERVICES	2,000	21,689	2,000	1,327	1,230	1,230	75,784	2,000	
10-5-4030-21801	TREE TRIMMING-AIRPORT	0	0	0	0	0	0	0	0	
10-5-4030-219	AIRPORT GRANT EXPENSES	855,332	95,939	1,163,171	1,084,308	366,535	366,535	155,446	974,000	
10-5-4030-22001	ALLIANCE SERVICE	26,228	26,228	26,288	26,288	26,288	26,288	26,288	26,288	
	TOTAL SERVICES	883,560	143,857	1,191,460	1,111,923	394,053	394,053	257,519	1,002,288	

5-4030-219 AIRPORT GRANT EXPENSES CURRENT YEAR NOTES:
10-5-4030-219
TERMINAL BLDG $874,000.00
ALP $ 100,000.00

ACCT#	ACCOUNT NAME	(---- FY 2022-2023 ----) BUDGET	ACTUAL	(---- FY 2023-2024 ----) BUDGET	ACTUAL	(--------- FY 2024-2025 ---------) ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	(---- FY 2025-2026 ----) REQUESTED BUDGET	PROPOSED BUDGET
SUPPLIES										
10-5-4050-351	SUPPLIES	3,000	1,541	1,500	1,555	1,500	1,500	165	1,500	
10-5-4050-35101	GRAVEL-AIRPORT	400	0	400	0	400	400	0	400	
10-5-4050-355	AIRPORT FUEL	20,000	10,551	15,000	10,118	15,000	15,000	9,366	15,000	
10-5-4050-357	EQUIPMENT	0	0	0	0	31,500	31,500	24,120	0	
	TOTAL SUPPLIES	23,400	12,093	16,900	11,673	48,400	48,400	33,651	16,900	
UTILITES										
10-5-4070-232	TELEPHONE	1,300	1,485	1,400	989	6,800	6,800	1,108	7,000	
10-5-4070-233	ELECTRICITY	3,250	2,138	1,500	1,730	2,000	2,000	2,298	2,000	
	TOTAL UTILITES	4,550	3,624	2,900	2,719	8,800	8,800	3,406	9,000	
CAPITAL IMPROVEMENTS										
10-5-4080-472	CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	
	TOTAL CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	
	TOTAL AIRPORT	926,110	195,260	1,218,360	1,147,782	460,753	460,753	314,325	1,040,688	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
STREETS
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
INSURANCE										
10-5-4120-167	LIABILITY INSURANCE	7,500	8,340	8,500	10,158	10,500	10,500	11,118	12,000	
	TOTAL INSURANCE	7,500	8,340	8,500	10,158	10,500	10,500	11,118	12,000	
MAINTENANCE										
10-5-4128-242	EQUIPMENT REPAIR/MAINT	9,000	3,540	5,000	7,718	7,500	7,500	6,345	7,500	
10-5-4128-243	BUILDINGS REPAIR/MAINT	0	519	0	0	0	0	0	0	
10-5-4128-244	VEHICLE REPAIR/MAINT	5,000	4,162	5,000	3,256	5,000	5,000	9,767	7,000	
	TOTAL MAINTENANCE	14,000	8,221	10,000	10,974	12,500	12,500	16,111	14,500	
SERVICES										
10-5-4130-218	PROFESSIONAL SERVICES	10,000	0	35,090	26,894	10,000	10,000	0	285,000	
10-5-4130-21811	HAULING SERVICE	0	0	0	0	0	0	0	0	
10-5-4130-219	ARPA FUNDS - STREET	350,172	0	350,172	285,884	0	0	0	0	
10-5-4130-22003	SERVICE AGREEMENTS - ALLIANC	196,713	196,713	159,248	159,248	159,248	159,248	159,248	159,218	
	TOTAL SERVICES	556,885	196,713	544,510	472,026	169,248	169,248	159,248	444,218	

5-4130-218 PROFESSIONAL SERVICES PERMANENT NOTES:
10-5-4130-218
SIDEWALK PROJECT $275,000.00

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
SUPPLIES										
10-5-4150-351	SUPPLIES	4,000	6,700	4,000	3,592	4,000	4,000	5,499	5,000	
10-5-4150-355	MOTOR FUELS	10,000	8,136	8,000	12,246	10,000	10,000	10,828	10,000	
10-5-4150-35701	MATERIALS - ROCK & PREMIX	0	0	0	2,163	0	0	0	0	
10-5-4150-35702	MATERIALS - SALT	8,000	8,503	4,000	0	4,000	4,000	10,719	8,000	
10-5-4150-35703	MATERIALS - ROAD OIL	0	1,382	0	0	0	0	1,917	0	
10-5-4150-35704	MATERIALS - STREET SIGNS	1,500	337	1,500	1,525	2,000	2,000	3,484	3,500	
10-5-4150-453	EQUIPMENT	11,000	0	3,000	2,725	5,000	5,000	4,629	7,300	
10-5-4150-454	VEHICLE & ACCESSORIES	172,300	172,070	44,000	42,454	50,000	50,000	45,540	120,000	
	TOTAL SUPPLIES	206,800	197,129	64,500	64,705	75,000	75,000	82,616	153,800	

5-4150-453 EQUIPMENT CURRENT YEAR NOTES:
10-5-4150-453
NEW TRACKS FOR LOADER $4,000.00
2 FLASHING CROSSWALK SIGNS $2,200.00

5-4150-454 VEHICLE & ACCESSORIES CURRENT YEAR NOTES:
10-5-4150-454
2026 FORD F550 FOR A SNOW PLOW TRUCK $120,000.00

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
UTILITIES										
10-5-4170-233	ELECTRICITY	60,000	61,812	60,000	61,606	60,000	60,000	64,140	60,000	
	TOTAL UTILITIES	60,000	61,812	60,000	61,606	60,000	60,000	64,140	60,000	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
STREETS
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
CAPITAL IMPROVEMENTS									
10-5-4180-47102 CAP IMPROV- STORM WATER	0	0	0	0	0	0	0	0	
TOTAL CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	
TOTAL STREETS	845,185	472,214	687,510	619,470	327,248	327,248	333,232	684,518	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
COMMUNITY CENTER
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
INSURANCE									
10-5-5420-267 LIABILITY INSURANCE	2,300	2,132	2,300	2,430	2,600	2,600	2,910	3,500	
TOTAL INSURANCE	2,300	2,132	2,300	2,430	2,600	2,600	2,910	3,500	
MAINTENANCE									
10-5-5428-242 EQUIPMENT REPAIR/MAINT	6,750	5,884	3,000	0	2,000	2,000	339	2,000	
10-5-5428-243 BUILDINGS REPAIR/MAINT	2,000	98	2,000	739	2,000	2,000	2,893	2,400	
TOTAL MAINTENANCE	8,750	5,982	5,000	739	4,000	4,000	3,232	4,400	
SERVICES									
10-5-5430-21601 COMM CTR CARETAKER	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	
10-5-5430-22001 ALLIANCE SERVICE	19,671	19,671	19,671	0	0	0	0	19,671	
TOTAL SERVICES	23,271	23,271	23,271	3,600	3,600	3,600	3,600	23,271	
SUPPLIES									
10-5-5450-351 SUPPLIES	500	441	500	211	500	500	535	500	
10-5-5450-453 EQUIPMENT	0	0	1,500	989	4,500	4,500	4,239	1,000	
TOTAL SUPPLIES	500	441	2,000	1,199	5,000	5,000	4,774	1,500	
UTILITIES									
10-5-5470-233 ELECTRICITY	3,000	2,615	3,000	2,753	3,000	3,000	3,290	3,000	
10-5-5470-234 GAS	2,800	3,459	3,000	2,590	3,000	3,000	1,459	3,000	
TOTAL UTILITIES	5,800	6,074	6,000	5,342	6,000	6,000	4,750	6,000	
CAPITAL IMPROVEMENTS									
10-5-5480-471 CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	
TOTAL CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	
TOTAL COMMUNITY CENTER	40,621	37,900	38,571	13,311	21,200	21,200	19,265	38,671	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
DEBT SERVICE
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME	(---- FY 2022-2023 ----) BUDGET	ACTUAL	(---- FY 2023-2024 ----) BUDGET	ACTUAL	(--------- FY 2024-2025 ---------) ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	(---- FY 2025-2026 ----) REQUESTED BUDGET	PROPOSED BUDGET
DEBT SERVICE REPAYMENT									
10-5-8460-57501 2004B/2020 LOAN-MUNICIPAL BL	7,300	7,297	7,550	7,537	10,308	10,308	10,308	0	
10-5-8460-57502 2004B/2020 LOAN INT-MUNI BL	475	476	350	303	114	114	113	0	
10-5-8460-57503 2004B/2020 LOAN - STORM WATE	102,000	101,552	104,900	104,900	143,460	143,460	143,459	0	
10-5-8460-57504 2004B/2020 LOAN INT - STOR W	6,600	6,624	4,350	4,211	1,579	1,579	1,578	0	
10-5-8460-57522 LIBRARY 2004B/2020 LOAN PRI	0	0	4,159	4,159	5,689	5,689	5,689	0	
10-5-8460-57523 LIBRRY 2004B/ 2020 INTEREST	0	0	108	167	63	63	63	0	
10-5-8460-67502 TRANSFER TO PRIOR YR BALANCE	0	0	0	0	0	0	0	0	
10-5-8460-77501 TRANSFER OUT	976,800	200,000	0	0	0	0	0	0	
TOTAL DEBT SERVICE REPAYMENT	1,093,175	315,949	121,418	121,277	161,213	161,213	161,210	0	
TOTAL DEBT SERVICE	1,093,175	315,949	121,418	121,277	161,213	161,213	161,210	0	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
INTERGOVERNMENTAL
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
INTERGOVERNMENTAL PAYABL									
10-5-9090-537 1 1/2% COUNTY ASSESSMENT	4,500	4,117	4,500	4,491	0	0	0	0	
TOTAL INTERGOVERNMENTAL PAYABL	4,500	4,117	4,500	4,491	0	0	0	0	
TOTAL INTERGOVERNMENTAL	4,500	4,117	4,500	4,491	0	0	0	0	
TOTAL EXPENDITURES	5,495,244	3,266,579	4,724,197	4,358,946	3,794,702	3,794,702	3,297,312	5,568,460	

*** END OF REPORT ***

STREET (CIP)

FUND

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

15 -STREET (CIP)
FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
REVENUE SUMMARY									
ALL REVENUE	540,000	613,597	682,000	617,409	874,348	874,348	629,602	713,403	
TOTAL REVENUES	540,000	613,597	682,000	617,409	874,348	874,348	629,602	713,403	
EXPENDITURE SUMMARY									
STREETS	244,750	23,977	387,190	248,668	579,698	579,698	508,448	570,188	
DEBT SERVICE	295,250	294,081	294,810	294,097	294,650	294,650	294,108	143,215	
TOTAL EXPENDITURES	540,000	318,057	682,000	542,765	874,348	874,348	802,557	713,403	
REVENUES OVER/(UNDER) EXPENDITURES	0	295,540	0	74,644	0	0	(172,955)	0	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

15 -STREET (CIP)
REVENUES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
ALL REVENUE										
15-4-0000-31320	1/2% SALES TAX	538,000	610,329	560,000	613,434	595,000	595,000	619,411	610,000	
15-4-0000-381	INTEREST REVENUE	2,000	3,268	2,000	3,976	3,000	3,000	3,745	3,000	
15-4-0000-382	MISC REVENUE-STREET CIP	0	0	0	0	0	0	6,447	0	
15-4-0000-3899	STREET FUND-COP PROCEEDS	0	0	0	0	0	0	0	0	
15-4-0000-398	TRANSFER FROM PRIOR YEAR FUN	0	0	320,000	0	276,348	276,348	0	100,403	
TOTAL REVENUES		540,000	613,597	682,000	617,409	874,348	874,348	629,602	713,403	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

15 -STREET (CIP)
STREETS
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
SUPPLIES										
15-5-4150-218	PROFESSIONAL SERVICES	150,375	0	324,690	221,179	542,198	542,198	482,824	532,688	
15-5-4150-35702	CULVERTS/DRAINAGE STRUCTURES	15,000	3,334	7,500	6,005	7,500	7,500	2,460	7,500	
15-5-4150-35703	ROAD OIL/ROCK/PREMIX	69,375	20,653	50,000	20,773	25,000	25,000	22,644	25,000	
15-5-4150-35704	EQUIPMENT	10,000	0	5,000	711	5,000	5,000	520	5,000	
	TOTAL SUPPLIES	244,750	23,977	387,190	248,668	579,698	579,698	508,448	570,188	

5-4150-218 PROFESSIONAL SERVICES CURRENT YEAR NOTES:
JEFFERSON DRIVE $448,612.50
PIKE 312 $80,000.00

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
CAPITAL IMPROVEMENTS										
15-5-4160-471	CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	
	TOTAL CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	
	TOTAL STREETS	244,750	23,977	387,190	248,668	579,698	579,698	508,448	570,188	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

15 -STREET (CIP)
DEBT SERVICE
DEPARTMENTAL EXPENDITURES

	(---- FY 2022-2023 ----)		(---- FY 2023-2024 ----)		(---------- FY 2024-2025		----------)	(---- FY 2025-2026 ----)	
ACCT# ACCOUNT NAME	BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
DEBT SERVICE REPAYMENT									
15-5-8460-57509 2015 LOAN REPAYMENT	130,000	134,979	140,000	144,647	145,000	145,000	145,000	0	
15-5-8460-57510 2015 INTEREST PAYMENT	20,000	15,001	10,260	5,130	5,220	5,220	5,093	0	
15-5-8460-57511 SEMI-ANNUAL FEES	1,250	1,250	1,250	1,250	1,250	1,250	1,250	0	
15-5-8460-57512 2020 FSCB LOAN PAYMENT	119,000	118,766	121,500	121,407	124,108	124,108	124,107	126,900	
15-5-8460-57513 2020 FSCB LOAN INTEREST	25,000	24,085	21,800	21,663	19,072	19,072	18,658	16,315	
TOTAL DEBT SERVICE REPAYMENT	295,250	294,081	294,810	294,097	294,650	294,650	294,108	143,215	
TOTAL DEBT SERVICE	295,250	294,081	294,810	294,097	294,650	294,650	294,108	143,215	
TOTAL EXPENDITURES	540,000	318,057	682,000	542,765	874,348	874,348	802,557	713,403	

*** END OF REPORT ***

PARK

FUND

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

21 -PARK
FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
REVENUE SUMMARY									
ALL REVENUE	248,000	310,966	248,200	317,621	665,463	665,463	325,859	311,700	
TOTAL REVENUES	248,000	310,966	248,200	317,621	665,463	665,463	325,859	311,700	
EXPENDITURE SUMMARY									
PARK	158,443	148,121	232,300	130,479	157,163	157,163	155,824	243,400	
POOL	89,557	11,856	15,900	9,283	508,300	508,300	367,784	68,300	
TOTAL EXPENDITURES	248,000	159,976	248,200	139,762	665,463	665,463	523,608	311,700	
REVENUES OVER/(UNDER) EXPENDITURES	(0)	150,990	0	177,859	0	0	(197,748)	0	

PROPOSED BUDGET WORKSHEET

AS OF: SEPTEMBER 30TH, 2025

21 -PARK

REVENUES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
ALL REVENUE										
21-4-0000-31115	1/4 SALES TAX	245,000	305,227	245,000	306,722	275,000	275,000	309,694	305,000	
21-4-0000-367	PARK RESERVE RENT	500	1,000	700	875	700	700	1,225	700	
21-4-0000-370	PARKS-PROGRAMS/EVENTS	0	750	0	200	0	0	3,320	0	
21-4-0000-373	PARK GRANT	0	0	0	0	0	0	1,592	0	
21-4-0000-375	DONATIONS-TREES	0	0	0	0	0	0	0	0	
21-4-0000-381	INTEREST REVENUE	2,500	3,889	2,500	8,920	6,000	6,000	8,969	6,000	
21-4-0000-388	TRANSFER - PRIOR YEARS FUNDS	0	0	0	0	383,763	383,763	0	0	
21-4-0000-389	MISCELLANEOUS REVENUE	0	100	0	904	0	0	1,059	0	
21-4-0000-390	DUE FROM GENERAL FUND	0	0	0	0	0	0	0	0	
TOTAL REVENUES		248,000	310,966	248,200	317,621	665,463	665,463	325,859	311,700	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

21 -PARK
PARK
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
PERSONNEL										
21-5-5201-218	PROFESSIONAL SERVICES	2,837	0	100,079	0	0	0	0	89,779	
	TOTAL PERSONNEL	2,837	0	100,079	0	0	0	0	89,779	

5-5201-218 PROFESSIONAL SERVICES

CURRENT YEAR NOTES:
21-5-5201-218
RESEAL WALKING PATH $20,085.00
CONSTRUCT FENCE AT BARB ALLISON PARK $22,480.00

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
INSURANCE										
21-5-5220-166	WORKERS' COMP INSURANCE	500	0	0	(1,030)	0	0	0	0	
21-5-5220-267	LIABILITY INSURANCE	4,416	4,482	5,000	4,965	5,100	5,100	5,739	6,500	
	TOTAL INSURANCE	4,916	4,482	5,000	3,935	5,100	5,100	5,739	6,500	
MAINTENANCE										
21-5-5228-242	EQUIPMENT REPAIR/MAINT	1,500	3,151	1,500	1,937	2,000	2,000	3,945	3,000	
21-5-5228-243	BUILDINGS REPAIR/MAINT	1,000	229	1,000	890	1,000	1,000	963	1,000	
21-5-5228-244	VEHICLE MAINTENANCE	500	0	0	302	500	500	0	500	
21-5-5228-245	TREE TRIMMING	2,000	0	0	63	0	0	1,200	0	
	TOTAL MAINTENANCE	5,000	3,380	2,500	3,192	3,500	3,500	6,109	4,500	
SERVICES										
21-5-5230-222	ACCOUNTING AUDIT	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	
21-5-5230-223	ADVERTISING	500	44	250	0	250	250	53	250	
21-5-5230-225	ADMINISTRATIVE ALLOCATION	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	
	TOTAL SERVICES	11,600	11,144	11,350	11,100	11,350	11,350	11,153	11,350	
SUPPLIES										
21-5-5250-350	PARK GRANT	0	0	0	0	0	0	685	0	
21-5-5250-351	SUPPLIES	5,000	5,373	18,500	23,270	7,000	7,000	8,245	7,000	
21-5-5250-3511	PROGRAM/EVENT SUPPLIES	8,000	3,046	8,000	1,879	5,000	5,000	2,403	20,000	
21-5-5250-355	MOTOR FUELS	500	70	200	470	200	200	307	200	
21-5-5250-453	EQUIPMENT	35,219	36,420	2,000	1,288	35,000	35,000	30,617	36,000	
	TOTAL SUPPLIES	48,719	44,909	28,700	26,908	47,200	47,200	42,258	63,200	

5-5250-453 EQUIPMENT

CURRENT YEAR NOTES:
21-5-5250-453
$16,000.00 1 BENCH SHADE, 2 BENCHES, 6 TRASH CANS, 1 GAZEBO,
7 TABLES
$12,000.00 SPRING RIDERS/MISC PLAY ITEMS
$1,200.00 BIKE RACKS; BASES
$6,100.00 CAMERA UPGRADES

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

21 -PARK
PARK
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
UTILITIES										
21-5-5270-232	PARKS & REC CELL PHONE BILL	300	150	0	0	0	0	0	0	
21-5-5270-233	ELECTRICITY	3,000	2,120	2,500	3,266	2,500	2,500	3,043	2,500	
TOTAL UTILITIES		3,300	2,270	2,500	3,266	2,500	2,500	3,043	2,500	
21-5-5280-275	GR MAINT SERVICE FEE	65,571	65,571	65,571	65,571	65,571	65,571	65,571	65,571	
21-5-5280-27601	DEBT SERVICE PAYMENT-BOND	16,500	16,365	16,600	16,507	21,942	21,942	21,941	0	
21-5-5280-356	MISCELLANEOUS EXPENSE	0	0	0	0	0	0	10	0	
21-5-5280-471	CAPITAL IMPR. - PARK RENOVATI	0	0	0	0	0	0	0	0	
21-5-5280-47103	EXP/REVENUE RESERVES TRANSFE	0	0	0	0	0	0	0	0	
21-5-5280-472	NEW POOL RESERVES	0	0	0	0	0	0	0	0	
TOTAL		82,071	81,936	82,171	82,078	87,513	87,513	87,522	65,571	
TOTAL PARK		158,443	148,121	232,300	130,479	157,163	157,163	155,824	243,400	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

21 -PARK
POOL
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
PROFESSIONAL										
21-5-5510-218	PROFESSIONAL SERVICES	10,000	2,008	15,300	7,855	150,000	150,000	328	0	
TOTAL PROFESSIONAL		10,000	2,008	15,300	7,855	150,000	150,000	328	0	
MAINTENANCE										
21-5-5528-242	EQUIPMENT REPAIR/MAINT	0	2,118	0	0	0	0	17	2,500	
21-5-5528-243	BUILDINGS REPAIR/MAINT	0	0	0	0	5,000	5,000	198	2,500	
TOTAL MAINTENANCE		0	2,118	0	0	5,000	5,000	215	5,000	
SERVICES										
21-5-5530-221	OPERATING FEE	0	0	0	0	0	0	0	0	
21-5-5530-223	ADVERTISING	0	0	100	53	100	100	50	100	
TOTAL SERVICES		0	0	100	53	100	100	50	100	
SUPPLIES										
21-5-5550-351	SUPPLIES	1,500	0	0	28	0	0	123	2,000	
21-5-5550-352	CONCESSION SUPPLIES	0	0	0	0	0	0	0	0	
21-5-5550-354	CHEMICALS	0	0	0	0	2,000	2,000	0	0	
21-5-5550-453	EQUIPMENT	0	0	0	0	0	0	1,391	0	
TOTAL SUPPLIES		1,500	0	0	28	2,000	2,000	1,514	2,000	
UTILITIES										
21-5-5570-232	TELEPHONE	0	0	0	0	0	0	0	0	
21-5-5570-233	ELECTRICITY	1,500	1,172	500	1,347	1,200	1,200	1,141	1,200	
21-5-5570-235	WATER SERVICE	0	0	0	0	0	0	0	0	
21-5-5570-275	GR MAINT SERVICE FEE	6,557	6,557	0	0	0	0	0	0	
21-5-5570-298	DEBT SERVICE-PARK	0	0	0	0	0	0	0	0	
TOTAL UTILITIES		8,057	7,729	500	1,347	1,200	1,200	1,141	1,200	
CAPITAL IMPROVEMENTS										
21-5-5580-47101	CAPITAL IMPROVEMENTS - POOL	0	0	0	0	350,000	350,000	364,536	60,000	
21-5-5580-47102	POOL REPLACEMENT FUNDS	70,000	0	0	0	0	0	0	0	
TOTAL CAPITAL IMPROVEMENTS		70,000	0	0	0	350,000	350,000	364,536	60,000	
TOTAL POOL		89,557	11,856	15,900	9,283	508,300	508,300	367,784	68,300	
TOTAL EXPENDITURES		248,000	159,976	248,200	139,762	665,463	665,463	523,608	311,700	

*** END OF REPORT ***

CEMETERY

FUND

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

23 -CEMETERY
FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	(---- FY 2022-2023 ----) BUDGET	ACTUAL	(---- FY 2023-2024 ----) BUDGET	ACTUAL	(--------- FY 2024-2025 ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL ----------)	(---- FY 2025-2026 REQUESTED BUDGET	PROPOSED BUDGET ----)
REVENUE SUMMARY									
ALL REVENUE	106,000	59,297	112,494	84,374	75,650	75,650	89,267	90,600	
TOTAL REVENUES	106,000	59,297	112,494	84,374	75,650	75,650	89,267	90,600	
EXPENDITURE SUMMARY									
CEMETERY	106,000	43,324	112,494	104,541	75,650	75,650	42,994	90,600	
TOTAL EXPENDITURES	106,000	43,324	112,494	104,541	75,650	75,650	42,994	90,600	
REVENUES OVER/(UNDER) EXPENDITURES	0	15,973	0	(20,166)	0	0	46,273	0	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

23 -CEMETERY
REVENUES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
ALL REVENUE										
23-4-0000-31110	REAL PROPERTY	32,500	33,564	34,000	34,879	34,000	34,000	34,774	34,000	
23-4-0000-31120	PERSONAL PROPERTY	10,500	11,458	10,344	11,054	11,000	11,000	11,901	11,000	
23-4-0000-31121	INST AND FINANCIAL TAX	0	0	0	4	0	0	3	0	
23-4-0000-31122	RR & UTILITY TAX	5,000	5,505	5,000	29,195	25,000	25,000	35,264	40,000	
23-4-0000-31123	SURTAX	700	845	800	878	800	800	924	800	
23-4-0000-31912	PENALTIES	300	425	350	404	350	350	351	300	
23-4-0000-36601	CEMETERY LOTS AND GRAVES	4,000	6,200	5,000	3,900	1,500	1,500	2,200	1,500	
23-4-0000-381	INTEREST REVENUE	1,000	1,301	1,000	4,034	3,000	3,000	3,850	3,000	
23-4-0000-383	DONATIONS	0	0	0	25	0	0	0	0	
23-4-0000-399	PRIOR YEARS FUNDS	52,000	0	56,000	0	0	0	0	0	
TOTAL REVENUES		106,000	59,297	112,494	84,374	75,650	75,650	89,267	90,600	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

23 -CEMETERY
CEMETERY
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
INSURANCE									
23-5-3620-267 LIABILITY INSURANCE	100	0	0	0	0	0	0	0	
TOTAL INSURANCE	100	0	0	0	0	0	0	0	
MAINTENANCE									
23-5-3628-242 GENERAL MAINTENANCE	500	0	500	0	500	500	0	500	
TOTAL MAINTENANCE	500	0	500	0	500	500	0	500	
SERVICES									
23-5-3630-218 PROFESSIONAL SERVICES	457	0	0	250	0	0	0	39,806	
23-5-3630-222 ACCOUNTING AUDIT	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	
23-5-3630-223 ADVERTISING	150	153	150	0	150	150	64	150	
23-5-3630-225 ADMINISTRATIVE ALLOCATION	750	750	750	750	750	750	750	750	
23-5-3630-233 ELECTRICITY	700	522	600	530	600	600	546	600	
23-5-3630-275 ALLIANCE SERVICE	39,343	39,343	41,194	41,194	41,194	41,194	29,194	41,194	
23-5-3630-300 BAD DEBT EXPENSE - TAXES	0	0	0	0	0	0	0	0	
TOTAL SERVICES	42,500	41,867	43,794	43,824	43,794	43,794	31,654	83,600	

5-3630-218 PROFESSIONAL SERVICES CURRENT YEAR NOTES:
10-5-3630-218
CEMETERY SURVEY TREE LINE $1,000.00

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
SUPPLIES									
23-5-3650-351 SUPPLIES	1,000	822	10,000	8,039	1,000	1,000	240	1,000	
TOTAL SUPPLIES	1,000	822	10,000	8,039	1,000	1,000	240	1,000	
CAPITAL IMPROVEMENT									
23-5-3680-57104 ROAD IMPROVEMENTS	60,200	0	57,500	51,986	24,700	24,700	11,100	500	
23-5-3680-57105 LANDSCAPING IMPROVEMENTS	1,000	0	0	0	4,906	4,906	0	5,000	
TOTAL CAPITAL IMPROVEMENT	61,200	0	57,500	51,986	29,606	29,606	11,100	5,500	
INTERGOVERNMENTAL PAYABL									
23-5-3690-537 1 1/2 % COUNTY ASSESSMENT	700	635	700	692	750	750	0	0	
TOTAL INTERGOVERNMENTAL PAYABL	700	635	700	692	750	750	0	0	
TOTAL CEMETERY	106,000	43,324	112,494	104,541	75,650	75,650	42,994	90,600	
TOTAL EXPENDITURES	106,000	43,324	112,494	104,541	75,650	75,650	42,994	90,600	

*** END OF REPORT ***

SEWER

FUND

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

51 -SEWER FUND
FINANCIAL SUMMARY

		(---- FY 2022-2023 ----)		(---- FY 2023-2024 ----)		(---------- FY 2024-2025 ----------)			(---- FY 2025-2026 ----)	
ACCT#	ACCOUNT NAME	BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
	REVENUE SUMMARY									
	ALL REVENUE	1,682,650	1,493,672	1,403,887	1,487,358	1,476,451	1,476,451	1,259,618	1,758,025	
	TOTAL REVENUES	1,682,650	1,493,672	1,403,887	1,487,358	1,476,451	1,476,451	1,259,618	1,758,025	
	EXPENDITURE SUMMARY									
	LAKE	0	0	0	0	0	0	0	0	
	LAGOON / WW COLLECTION	598,024	342,709	490,089	468,405	774,625	774,625	120,700	1,228,075	
	SBR EXPENDITURESS	580,016	465,472	423,648	391,699	239,900	239,900	186,142	409,200	
	PROJECTS	0	0	0	0	0	0	0	0	
	2003C SERIES BONDS	504,610	473,025	490,150	463,900	461,926	461,926	378,563	120,750	
	TOTAL EXPENDITURES	1,682,650	1,281,205	1,403,887	1,324,003	1,476,451	1,476,451	685,404	1,758,025	
	REVENUES OVER/(UNDER) EXPENDITURES	0	212,467	0	163,355	0	0	574,213	0	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

51 -SEWER FUND
REVENUES

ACCT#	ACCOUNT NAME	(---- FY 2022-2023 ----) BUDGET	ACTUAL	(---- FY 2023-2024 ----) BUDGET	ACTUAL	(--------- FY 2024-2025 ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL ----------)	(---- FY 2025-2026 ----) REQUESTED BUDGET	PROPOSED BUDGET
ALL REVENUE										
51-4-4201-36105	PENALTIES	8,500	9,283	9,000	10,075	9,000	9,000	11,030	9,500	________
51-4-4201-363	INSURANCE CLAIMS & REFUNDS	0	0	0	0	0	0	0	0	________
51-4-4201-381	INTEREST REVENUE	37,500	1,501	37,700	4,776	1,000	1,000	1,533	10,000	________
51-4-4201-384	SALE OF FIXED ASSETS	0	0	0	0	0	0	0	0	________
51-4-4201-385	REFUNDS & REIMBURSEMENTS	0	464	0	0	0	0	0	0	________
51-4-4201-389	MISCELLANEOUS REVENUE	0	0	0	13,514	28,752	28,752	25,870	0	________
51-4-4201-399	TRANSFER FROM UNRESERVED	0	0	0	0	285,899	285,899	0	578,025	________
51-4-4301-32502	SEWER FUND GRANTS	35,750	28,400	10,200	10,200	0	0	0	0	________
51-4-4301-32503	ARPA FUNDS	300,000	82,000	218,687	233,449	0	0	0	0	________
51-4-4301-32504	CDBG GRANT	0	0	0	0	0	0	0	0	________
51-4-4301-362	SEWER FEES-METERED	895,000	955,662	920,000	994,298	940,000	940,000	1,006,966	960,000	________
51-4-4301-36201	AMEREN INCOME - SEWER	7,800	7,800	7,800	7,950	7,800	7,800	7,800	7,500	________
51-4-4301-36202	NECC INCOME - SEWER	195,000	203,048	195,000	208,984	200,000	200,000	202,535	189,000	________
51-4-4301-36206	SEWER DNR PRIMACY CHARGE	2,300	2,414	2,500	2,538	3,000	3,000	2,459	3,000	________
51-4-4301-36210	SEWER TAP FEES	800	3,100	3,000	1,575	1,000	1,000	1,425	1,000	________
51-4-4301-36211	TRANSFER IN/WATER FUND	0	0	0	0	0	0	0	0	________
51-4-4301-36212	TRANSFER IN FROM GENERAL	200,000	200,000	0	0	0	0	0	0	________
TOTAL REVENUES		1,682,650	1,493,672	1,403,887	1,487,358	1,476,451	1,476,451	1,259,618	1,758,025	==========

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

51 -SEWER FUND
LAKE
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
DEPRECIATION										
51-5-4392-500	DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0	
	TOTAL DEPRECIATION	0	0	0	0	0	0	0	0	
	TOTAL LAKE	0	0	0	0	0	0	0	0	

51 - SEWER FUND
LAGOON / WW COLLECTION
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
INSURANCE										
51-5-4520-267	LIABILITY INSURANCE	4,100	3,801	4,100	4,962	5,100	5,100	4,796	5,500	
TOTAL INSURANCE		4,100	3,801	4,100	4,962	5,100	5,100	4,796	5,500	
MAINTENANCE										
51-5-4528-242	EQUIPMENT REPAIR/MAINT	30,000	32,546	30,000	13,159	30,000	30,000	28,550	30,000	
51-5-4528-243	BUILDINGS REPAIR/MAINT	36,000	36,585	2,000	153	2,000	2,000	541	2,000	
51-5-4528-244	VEHICLE REPAIR/MAINT	17,000	0	2,000	344	2,000	2,000	0	2,000	
TOTAL MAINTENANCE		83,000	69,131	34,000	13,655	34,000	34,000	29,091	34,000	

5-4528-242 EQUIPMENT REPAIR/MAINT
CURRENT YEAR NOTES:
10-5-4528-242
HOSE AND REPAIR FOR JETTER TRAILER $5,000.00

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
SERVICES										
51-5-4530-213	OPERATING PERMITS	100	0	100	0	100	100	0	100	
51-5-4530-218	PROFESSIONAL SERVICES	7,500	2,085	16,187	1,740	679,000	679,000	16,141	733,000	
51-5-4530-21803	LABORATORY	500	0	0	0	0	0	0	0	
51-5-4530-219	SEWER GRANT	0	0	0	0	0	0	0	0	
51-5-4530-21901	ARPA FUNDS	300,000	82,000	218,687	233,449	0	0	0	0	
51-5-4530-220	SERVICE AGREEMENTS	91,799	92,433	106,791	107,456	0	0	671	108,000	
51-5-4530-221	LEASE AGREEMENTS	125	250	125	250	125	125	250	125	
51-5-4530-316	MO ONE CALL SERVICE	600	500	600	1,158	800	800	1,060	800	
TOTAL SERVICES		400,624	177,268	342,489	344,053	680,025	680,025	18,123	842,025	

5-4530-218 PROFESSIONAL SERVICES
CURRENT YEAR NOTES:
10-5-4530-215
16TH STREET VIDEO $15,000.00
JEFFERSON DRIVE REPAIR $207,400.00
BIG A LIFT STATION REPAIR $510,000.00

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
SUPPLIES										
51-5-4550-351	SUPPLIES	2,000	5,936	3,500	3,873	3,500	3,500	8,272	5,000	
51-5-4550-355	MOTOR FUELS	2,000	1,150	2,000	176	2,000	2,000	0	2,000	
51-5-4550-453	EQUIPMENT	20,000	4,448	20,000	13,086	10,000	10,000	16,518	10,000	
TOTAL SUPPLIES		24,000	11,534	25,500	17,135	15,500	15,500	24,790	17,000	
UTILITIES										
51-5-4570-232	TELEPHONE	1,500	1,248	1,000	1,084	1,000	1,000	1,321	1,000	
51-5-4570-233	ELECTRICITY	36,000	32,877	36,000	40,620	36,000	36,000	40,186	36,000	
51-5-4570-23401	GAS PROPANE	1,800	0	0	0	0	0	0	0	
TOTAL UTILITIES		39,300	34,125	37,000	41,704	37,000	37,000	41,508	37,000	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

51 -SEWER FUND
LAGOON / WW COLLECTION
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
REIMB & DEPREC										
51-5-4595-280	D N R PRIMACY FEE	2,500	2,348	2,500	2,395	3,000	3,000	2,391	3,000	
51-5-4595-500	DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0	
	TOTAL REIMB & DEPREC	2,500	2,348	2,500	2,395	3,000	3,000	2,391	3,000	
DEPARTMENT TRANSFERS										
51-5-4599-45305	VEHICLE RESERVE	0	0	0	0	0	0	0	245,050	
51-5-4599-775	DUE TO GF-BILLING AND COLLEC	44,500	44,500	44,500	44,500	0	0	0	44,500	
	TOTAL DEPARTMENT TRANSFERS	44,500	44,500	44,500	44,500	0	0	0	289,550	
	TOTAL LAGOON / WW COLLECTION	598,024	342,709	490,089	468,405	774,625	774,625	120,700	1,228,075	

5-4599-45305 VEHICLE RESERVE

CURRENT YEAR NOTES:
51-5-4599-45305
1/2 OF VAC TRUCK $245,050.00

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

51 -SEWER FUND
SBR EXPENDITURESS
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
INSURANCE									
51-5-4620-267 LIABILITY INSURANCE	15,400	14,811	15,000	16,425	16,600	16,600	17,775	18,500	
TOTAL INSURANCE	15,400	14,811	15,000	16,425	16,600	16,600	17,775	18,500	
MAINTENANCE									
51-5-4628-242 EQUIPMENT REPAIR/MAINT	23,500	4,227	20,000	6,991	20,000	20,000	28,945	20,000	
51-5-4628-243 BUILDINGS REPAIR/MAINT	3,000	330	3,000	519	3,000	3,000	1,790	3,000	
51-5-4628-244 VEHICLE REPAIR/MAINT	12,000	7,280	5,000	15,302	5,000	5,000	2,680	5,000	
TOTAL MAINTENANCE	38,500	11,837	28,000	22,812	28,000	28,000	33,416	28,000	
SERVICES									
51-5-4630-216 PROFESSIONAL SERVICES	75,539	15,763	20,000	22,305	20,000	20,000	11,247	20,000	
51-5-4630-21803 LABORATORY SUPPLIES	3,500	4,530	3,500	5,932	4,000	4,000	2,060	4,000	
51-5-4630-219 SEWER GRANT	48,250	41,995	10,200	0	0	0	0	0	
51-5-4630-21901 SOIL TESTING	200	0	200	21	200	200	0	200	
51-5-4630-21902 SLUDGE TESTING	1,000	864	1,000	2,197	1,500	1,500	0	1,500	
51-5-4630-21903 EFFLUENT TESTING	0	0	0	0	0	0	0	0	
51-5-4630-220 SERVICE AGREEMENTS	209,827	209,870	159,248	159,248	0	0	70	160,000	
51-5-4630-225 TRASH SERVICE	3,000	1,369	2,000	1,031	2,000	2,000	1,871	2,000	
TOTAL SERVICES	341,316	274,391	196,148	190,733	27,700	27,700	15,248	187,700	

5-4630-220 SERVICE AGREEMENTS

CURRENT YEAR NOTES:
51-54630-220
ALLIANCE AGREEMENT $159,248.00
3 TRACKERS $700.00

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
SUPPLIES									
51-5-4650-351 SUPPLIES	7,000	5,838	7,000	8,220	7,500	7,500	2,642	7,500	
51-5-4650-35105 GRAVEL	500	0	500	0	500	500	0	500	
51-5-4650-352 POSTAGE	0	0	0	0	0	0	0	0	
51-5-4650-354 CHEMICALS	0	0	0	0	0	0	0	0	
51-5-4650-355 MOTOR FUELS	6,500	5,900	6,500	5,670	6,500	6,500	2,586	6,500	
51-5-4650-453 EQUIPMENT	60,000	40,332	60,000	33,444	87,100	87,100	42,098	50,000	
TOTAL SUPPLIES	74,000	52,070	74,000	47,334	101,600	101,600	47,326	64,500	

5-4650-453 EQUIPMENT

CURRENT YEAR NOTES:
51-5-4650-453
VFD $40,000.00
COMPUTER $1,310.00

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
UTILITIES									
51-5-4670-231 INTERNET SERVICE	1,300	1,211	1,000	1,323	1,000	1,000	1,232	1,000	
51-5-4670-233 ELECTRICITY	65,000	66,652	65,000	68,572	65,000	65,000	71,144	65,000	
TOTAL UTILITIES	66,300	67,863	66,000	69,895	66,000	65,000	72,376	66,000	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

51 -SEWER FUND
SBR EXPENDITURESS
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME	(---- FY 2022-2023 ----) BUDGET	ACTUAL	(---- FY 2023-2024 ----) BUDGET	ACTUAL	(--------- FY 2024-2025 ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL ----------)	(---- FY 2025-2026 REQUESTED BUDGET	PROPOSED BUDGET ----)
DEPRECIATION									
51-5-4692-45364 REPLACEMENT EQUIPMENT	0	0	0	0	0	0	0	0	
51-5-4692-500 DEPRECIATION	0	0	0	0	0	0	0	0	
TOTAL DEPRECIATION	0	0	0	0	0	0	0	0	
DBR SEWER PRIMACY FEE									
51-5-4696-779 DUE TO GF-BILLING AND COLLEC	44,500	44,500	44,500	44,500	0	0	0	44,500	
51-5-4696-780 TRANSFER OUT	0	0	0	0	0	0	0	0	
TOTAL DBR SEWER PRIMACY FEE	44,500	44,500	44,500	44,500	0	0	0	44,500	
TOTAL SBR EXPENDITURESS	580,016	465,472	423,648	391,699	239,900	239,900	186,142	409,200	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

51 -SEWER FUND
PROJECTS
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
	TOTAL PROJECTS	0	0	0	0	0	0	0	0	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

51 -SEWER FUND
2003C SERIES BONDS
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
SERIES 2003C- CW BOND									
51-5-5100-57503 2003B-CW BOND-PRINCIPAL	325,000	331,669	330,000	332,500	340,000	340,000	255,000	0	
51-5-5100-57504 2003B-CW BOND INTEREST	47,910	11,708	31,700	4,746	0	0	0	0	
51-5-5100-57505 PAYING AGENT FEE-2003B-CW	6,800	5,003	5,000	3,349	0	0	1,699	0	
51-5-5100-57506 LOAN PYMT/COM BK/CLAYTON HLD	87,300	87,215	88,600	88,589	89,984	89,984	89,984	91,500	
51-5-5100-57507 INT PYMT/COM BK/CLAYTON HLDG	16,100	16,085	13,400	13,337	10,547	10,547	10,547	7,750	
51-5-5100-57508 LOAN PYMT/2020 SEWER PROJECT	17,800	17,747	18,150	18,141	18,545	18,545	18,545	19,000	
51-5-5100-57509 INT PYMT / 2020 SEWER PROJEC	3,700	3,599	3,300	3,237	2,850	2,850	2,788	2,500	
TOTAL SERIES 2003C- CW BOND	504,610	473,025	490,150	463,900	461,926	461,926	378,563	120,750	
SERIES 2003C-DW BOND									
51-5-5150-57506 USDA LOAN - PRINCIPAL	0	0	0	0	0	0	0	0	
TOTAL SERIES 2003C-DW BOND	0	0	0	0	0	0	0	0	
TOTAL 2003C SERIES BONDS	504,610	473,025	490,150	463,900	461,926	461,926	378,563	120,750	
TOTAL EXPENDITURES	1,682,650	1,281,205	1,403,887	1,324,003	1,476,451	1,476,451	685,404	1,758,025	

*** END OF REPORT ***

WATER

FUND

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

53 -WATER FUND
FINANCIAL SUMMARY

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
REVENUE SUMMARY									
ALL REVENUE	2,096,200	2,142,927	3,269,875	1,885,670	2,880,592	2,880,592	3,081,109	2,480,641	
TOTAL REVENUES	2,096,200	2,142,927	3,269,875	1,885,670	2,880,592	2,880,592	3,081,109	2,480,641	
EXPENDITURE SUMMARY									
ADMINISTRATION	0	0	0	0	0	0	0	0	
WATER	1,021,476	922,609	1,049,300	1,113,083	1,332,992	1,332,992	1,162,091	1,257,931	
LAKE	107,197	35,861	27,501	37,363	52,980	52,980	35,502	59,480	
WATER DISTRIBUTION	770,727	695,576	1,997,464	1,294,170	1,296,278	1,296,278	854,803	966,820	
2003C SERIES BONDS	196,800	196,737	195,610	196,541	196,342	196,342	196,342	196,410	
INTEREST EXPENSE	0	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	2,096,200	1,850,783	3,269,875	2,641,156	2,878,592	2,878,592	2,248,737	2,480,641	
REVENUES OVER/(UNDER) EXPENDITURES	0	292,144	0	(755,486)	2,000	2,000	832,372	0	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

53 -WATER FUND
REVENUES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
ALL REVENUE										
53-4-4201-36101	WATER METERED SALES	1,125,000	1,145,980	1,100,000	1,167,617	1,100,000	1,100,000	1,235,213	1,100,000	
53-4-4201-36102	WATER-PLANT SALES	400	4,120	1,300	6,891	5,000	5,000	4,159	5,000	
53-4-4201-36105	PENALTIES	15,000	16,616	15,000	15,133	10,000	10,000	18,898	15,000	
53-4-4201-36106	DNR PRIMACY FEES	9,600	11,468	12,000	11,658	12,000	12,000	11,858	12,000	
53-4-4201-36110	WATER TAP FEES	6,000	14,769	15,000	12,194	8,000	8,000	10,705	10,000	
53-4-4201-36111	TRANSFER IN FROM RESERVES	0	0	53,375	0	0	0	0	855,241	
53-4-4201-36114	AMEREN INCOME - WATER	30,000	123,849	75,000	72,999	75,000	75,000	99,167	75,000	
53-4-4201-36115	NECC INCOME - WATER	430,000	438,335	430,000	438,129	430,000	430,000	422,869	400,000	
53-4-4201-363	INSURANCE CLAIMS & REFUNDS	0	0	0	0	0	0	0	0	
53-4-4201-381	INTEREST REVENUE	3,000	4,386	3,000	6,389	4,000	4,000	30,596	8,000	
53-4-4201-382	GRANT REVENUE	0	0	0	0	1,236,192	1,236,192	1,236,192	0	
53-4-4201-38201	ARPA FUNDS	476,800	382,733	1,564,800	139,948	0	0	0	0	
53-4-4201-384	SALE OF FIXED ASSETS	0	0	0	0	0	0	0	0	
53-4-4201-389	MISCELLANEOUS REVENUE-WATER	0	47	0	14,138	0	0	10,953	0	
53-4-4201-38905	LAKE USE RENT	400	625	400	575	400	400	500	400	
TOTAL REVENUES		2,096,200	2,142,927	3,269,875	1,885,670	2,880,592	2,880,592	3,081,109	2,480,641	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

53 -WATER FUND
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
	TOTAL ADMINISTRATION	0	0	0	0	0	0	0	0	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

53 -WATER FUND
WATER
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
INSURANCE										
53-5-4220-267	LIABILITY INSURANCE	30,000	30,122	32,000	33,034	33,200	33,200	39,183	45,000	
TOTAL INSURANCE		30,000	30,122	32,000	33,034	33,200	33,200	39,183	45,000	
MAINTENANCE										
53-5-4228-242	EQUIPMENT REPAIRS/MAINT	50,000	14,118	40,000	42,303	40,000	40,000	11,296	70,000	
53-5-4228-243	BUILDING REPAIR/MAINT	3,000	146	1,000	1,701	1,000	1,000	793	1,000	
53-5-4228-244	VEHICLE REPAIR/MAINT	1,500	229	1,500	13,736	1,500	1,500	1,020	1,500	
TOTAL MAINTENANCE		54,500	14,493	42,500	57,740	42,500	42,500	13,109	72,500	

5-4228-242 EQUIPMENT REPAIRS/MAINT CURRENT YEAR NOTES:
53-5-4228-242
SWITCH FROM GAS TO LIQUID CHLORINE $50,000.00

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
WATER PUMPING & PURIFICA										
53-5-4235-213	OPERATING PERMITS	200	200	200	200	200	200	200	200	
53-5-4235-218	PROFESSIONAL SERVICES	68,210	27,629	39,499	35,566	20,000	20,000	34,527	20,000	
53-5-4235-220	SERVICE AGREEMENTS	236,056	236,689	355,901	369,532	462,692	462,692	470,301	356,010	
53-5-4235-222	ACCOUNTING AUDIT	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	
53-5-4235-223	ADVERTISING	250	75	200	96	200	200	73	200	
53-5-4235-231	INTERNET SERVICES	1,300	1,704	1,300	1,545	1,300	1,300	874	1,300	
53-5-4235-232	TELEPHONE	3,200	2,570	2,500	1,432	2,000	2,000	1,254	2,000	
53-5-4235-233	ELECTRICITY	40,000	47,628	40,000	46,845	52,000	52,000	41,122	52,000	
53-5-4235-234	GAS	1,500	1,896	2,000	1,236	2,000	2,000	1,313	2,000	
53-5-4235-235	WATER CCWNC	338,160	275,495	280,000	347,744	350,000	350,000	296,228	325,000	
TOTAL WATER PUMPING & PURIFICA		694,076	599,086	726,800	809,397	895,592	895,592	850,992	763,910	

5-4235-218 PROFESSIONAL SERVICES CURRENT YEAR NOTES:
53-5-4235-218
5 YR OWNER / SUPERVISOR PLAN $13,000.00

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
SUPPLIES										
53-5-4250-351	SUPPLIES	15,000	15,695	15,000	13,097	15,000	15,000	14,342	15,000	
53-5-4250-352	POSTAGE	6,500	8,182	6,500	8,565	7,000	7,000	9,682	8,500	
53-5-4250-354	CHEMICALS	111,000	153,856	120,000	87,555	120,000	120,000	127,294	120,000	
53-5-4250-355	MOTOR FUELS	4,000	3,438	4,000	2,094	4,000	4,000	4,018	4,000	
53-5-4250-453	EQUIPMENT	20,000	9,807	15,000	13,473	15,000	15,000	15,176	140,021	
TOTAL SUPPLIES		156,500	190,979	160,500	124,783	161,000	161,000	170,711	287,521	

5-4250-453 EQUIPMENT CURRENT YEAR NOTES:
53-5-4250-453
FORKLIFT $10,500.00
COMPUTER $2606.82
PORTION OF VAC TRUCK $122,521.00

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

53 -WATER FUND
WATER
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
TAXES & REIMBURSEMENTS									
53-5-4290-280 D N R PRIMACY FEES	9,400	10,929	10,500	11,130	11,200	11,200	11,097	12,000	
TOTAL TAXES & REIMBURSEMENTS	9,400	10,929	10,500	11,130	11,200	11,200	11,097	12,000	
DEPR. & REPLACEMENT									
53-5-4292-45304 REPLACEMENT EQUIPMENT	0	0	0	0	0	0	0	0	
TOTAL DEPR. & REPLACEMENT	0	0	0	0	0	0	0	0	
TRANSFERS									
53-5-4299-45305 VEHICLE RESERVE	0	0	0	0	112,500	112,500	0	0	
53-5-4299-798 TRANSFER TO RESERVES-CC	0	0	0	0	0	0	0	0	
53-5-4299-799 DUE TO GF-BILLING AND CO	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000	
TOTAL TRANSFERS	77,000	77,000	77,000	77,000	189,500	189,500	77,000	77,000	
TOTAL WATER	1,021,476	922,609	1,049,300	1,113,083	1,332,992	1,332,992	1,162,091	1,257,931	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

53 -WATER FUND
LAKE
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
INSURANCE									
53-5-4320-267 LIABILITY INSURANCE	30	21	30	21	30	30	25	30	
TOTAL INSURANCE	30	21	30	21	30	30	25	30	
MAINTENANCE									
53-5-4328-242 EQUIPMENT REPAIR/MAINT	20,000	4,839	2,000	1,375	15,000	15,000	491	15,000	
53-5-4328-243 BUILDING REPAIR/MAINT	250	1	250	88	250	250	0	250	
TOTAL MAINTENANCE	20,250	4,840	2,250	1,463	15,250	15,250	491	15,250	
SERVICES									
53-5-4330-218 PROFESSIONAL SERVICES	9,917	616	1,000	6,022	5,000	5,000	985	5,000	
TOTAL SERVICES	9,917	616	1,000	6,022	5,000	5,000	985	5,000	

5-4330-218 PROFESSIONAL SERVICES

CURRENT YEAR NOTES:
53-5-4330-218
WELL INSPECTIONS $1,800.00

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
SUPPLIES									
53-5-4350-351 SUPPLIES	800	3,238	500	317	500	500	0	500	
53-5-4350-35101 GRAVEL	1,200	0	1,200	0	1,200	1,200	0	1,200	
53-5-4350-453 EQUIPMENT	55,000	7,799	2,521	0	5,000	5,000	3,010	11,500	
TOTAL SUPPLIES	57,000	11,037	4,221	317	6,700	6,700	3,010	13,200	

5-4350-453 EQUIPMENT

CURRENT YEAR NOTES:
53-5-4350-453
6 REPLACEMENT TABLES $6,500.00

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
UTILITIES									
53-5-4370-233 ELECTRICITY	18,000	18,305	18,000	22,317	20,000	20,000	27,632	20,000	
53-5-4370-23301 ELECTRICITY -WELLS	2,000	1,043	2,000	7,223	6,000	6,000	3,359	6,000	
TOTAL UTILITIES	20,000	19,348	20,000	29,540	26,000	26,000	30,991	26,000	
DEPRECIATION									
53-5-4392-500 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0	
TOTAL DEPRECIATION	0	0	0	0	0	0	0	0	
TOTAL LAKE	107,197	35,861	27,501	37,363	52,980	52,980	35,502	59,480	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

53 -WATER FUND
WATER DISTRIBUTION
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
MAINTENANCE										
53-5-4428-242	EQUIPMENT REPAIR/MAINT	5,000	4,577	5,000	1,757	5,000	5,000	5,892	5,000	
53-5-4428-243	BUILDING REPAIR/MAINT	500	0	0	8	0	0	96	0	
53-5-4428-244	VEHICLE REPAIR/MAINT	1,000	640	1,000	1,468	2,000	2,000	1,385	4,500	
53-5-4428-245	WATER LINE PROJECT/MAINT	0	0	0	0	0	0	0	545,800	
TOTAL MAINTENANCE		6,500	5,217	6,000	3,234	7,000	7,000	7,374	555,300	

5-4428-244 VEHICLE REPAIR/MAINT CURRENT YEAR NOTES:
53-5-4428-244
TIRES FOR BACKHOE $2,500.00

5-4428-245 WATER LINE PROJECT/MAINT CURRENT YEAR NOTES:
53-5-4428-245
9th,10th, AND ELLA $200,000.00
16th STREET PROJECT $348,800.00
MILFRED DRIVE ROLL OVER $173,112.00

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
SERVICES										
53-5-4430-220	SERVICE AGREEMENTS	209,827	209,827	222,941	224,819	382,189	382,189	401,456	224,819	
53-5-4430-22103	CHEMICAL TESTING	0	0	0	0	0	0	0	0	
53-5-4430-225	PROFESSIONAL SERVICES	10,000	199	10,123	4,855	319,167	319,167	14,814	0	
53-5-4430-226	ARPA FUNDS - LOCUST #2	476,800	393,546	1,564,800	863,604	409,722	409,722	390,333	0	
TOTAL SERVICES		696,627	603,572	1,797,864	1,093,277	1,111,078	1,111,078	806,603	224,819	
SUPPLIES										
53-5-4450-316	MO ONE CALL SERVICE	600	500	600	1,156	700	700	1,060	1,000	
53-5-4450-351	SUPPLIES	10,000	11,081	10,000	20,578	12,000	12,000	9,417	12,000	
53-5-4450-35105	GRAVEL	5,000	0	2,000	0	2,000	2,000	0	2,000	
53-5-4450-352	REPLACEMENT OF WATER HYDRANT	4,000	0	4,000	0	4,000	4,000	0	4,000	
53-5-4450-355	MOTOR FUELS	5,000	6,323	7,000	3,411	7,000	7,000	2,914	5,000	
53-5-4450-453	EQUIPMENT	25,000	27,610	150,000	152,963	20,000	20,000	10,414	142,701	
TOTAL SUPPLIES		49,600	45,513	173,600	178,111	45,700	45,700	23,805	166,701	

5-4450-453 EQUIPMENT CURRENT YEAR NOTES:
53-54450-453
MAGNETIC LOCATOR $1,400.00
PORTION OF VAC TRUCK $123,921.00

ACCT#	ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
CAPITAL IMPROVEMENTS										
53-5-4480-372	MATERIALS FOR NEW TAPS	18,000	41,273	20,000	19,547	20,000	20,000	17,022	20,000	
TOTAL CAPITAL IMPROVEMENTS		18,000	41,273	20,000	19,547	20,000	20,000	17,022	20,000	
DEPR. & REPLACEMENT										
53-5-4492-45305	VEHICLE RESERVE	0	0	0	0	112,500	112,500	0	0	
53-5-4492-500	DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0	
TOTAL DEPR. & REPLACEMENT		0	0	0	0	112,500	112,500	0	0	
TOTAL WATER DISTRIBUTION		770,727	695,576	1,997,464	1,294,170	1,296,278	1,296,278	854,803	966,820	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

53 -WATER FUND
2003C SERIES BONDS
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
SERIES 2003C-DW BOND									
53-5-5150-57506 USDA LOAN - PRINCIPAL	82,000	82,198	84,000	84,817	87,830	87,830	87,841	91,000	
53-5-5150-57507 USDA LOAN - INTEREST	100,000	99,782	97,000	97,163	94,150	94,150	94,139	91,200	
53-5-5150-57509 TRANSFER OUT	0	0	0	0	0	0	0	0	
53-5-5150-57512 LOAN PYMT/COM BK/CLAYTON HLD	12,500	12,459	12,700	12,656	12,855	12,855	12,855	13,100	
53-5-5150-57513 INT PYMT/COM BK/CLAYTON HLDG	2,300	2,298	1,910	1,905	1,507	1,507	1,507	1,110	
TOTAL SERIES 2003C-DW BOND	196,800	196,737	195,610	196,541	196,342	196,342	196,342	196,410	
TOTAL 2003C SERIES BONDS	196,800	196,737	195,610	196,541	196,342	196,342	196,342	196,410	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

53 -WATER FUND
INTEREST EXPENSE
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME	FY 2022-2023 BUDGET	FY 2022-2023 ACTUAL	FY 2023-2024 BUDGET	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 Y-T-D ACTUAL	FY 2025-2026 REQUESTED BUDGET	FY 2025-2026 PROPOSED BUDGET
TOTAL INTEREST EXPENSE	0	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	2,096,200	1,850,783	3,259,875	2,641,156	2,878,592	2,878,592	2,248,737	2,480,641	

*** END OF REPORT ***