



**FY2025 Budget
Workshop #2**
(General Fund)

2026 Budget Workshop #2: Agenda

Review 2026 assessed valuation estimate

Data Review

First Draft – 2026 General Fund Budget

Establish mill levy and ad valorem tax dollars to be levied for the 2026 budget

2026 Budget Assessed Valuation Estimate

- 2026 Budget Assessed Value Estimate: \$129,993,943
- 15.42% Overall Increase from 2025

	2025 Budget Year	2026 Budget Year	Overall % Increase
Real Estate	\$ 109,561,961	\$ 126,454,988	15.42%
Personal Property	\$ 291,691	\$ 325,442	
State Assessed Utilities	\$ 2,893,126	\$ 3,213,513	
Total	\$ 112,746,778	\$ 129,993,943	

2026 Budget Assessed Valuation Estimate

- 2026 Budget: Real Estate
Breakdown

	2026 Budget Year
Real Estate	\$120,137,564
Property with Changed Use	\$1,321,233
New Construction	\$4,996,191
Total	\$ 126,454,988

2026 Budget Assessed Valuation Estimate

• 2026 Budget: Real Estate Breakdown

Change in AV	# of Parcels	% of Parcels
DECREASED	210	4.45%
NO INCREASE	1225	25.96%
0%-5% INCREASE	318	6.74%
5%-10% INCREASE	1659	35.16%
10%-15% INCREASE	590	12.50%
15% OR MORE INCREASE	717	15.19%
Total	4719	100%

2026 Budget Assessed Valuation Estimate

What does this mean for the City?

2026 Budget Year (2025 Tax Year)		
	FY25	FY26
Mill Levy	42.484	42.000*
Mill Value	\$112,624	\$129,994
Total Property Tax Dollars	\$4,784,734	\$5,459,746
Increase in Property Taxes from 2025 Budget		\$675,012
Revenue Neutral Rate (Based on Estimate)		36.760 Mills

*The City has established a goal of reducing the mill levy by approximately .5 mills per year

2026 Budget Assessed Valuation Estimate

- 2026 Budget: IRB Expirations

2026 Budget Year (2025 Tax Year)

IRB Expiration	2024 AV	2025 AV	Ad Valorem Placed Back on Tax Roll
1	\$0	\$317,495	\$13,488
2	\$ 0	\$212,123	\$9,012
3-Amazon	\$ 45,205	\$1,783,850*	\$73,865
Total	\$ 45,205	\$2,313,468	\$96,365
Mill Equivalent			0.741

*Amazon is approximately 75% complete. We expect approx. \$594,616 in AV to be added for the 2027 Budget (\$24,533 in property tax dollars).

2026 Budget Assessed Valuation Estimate

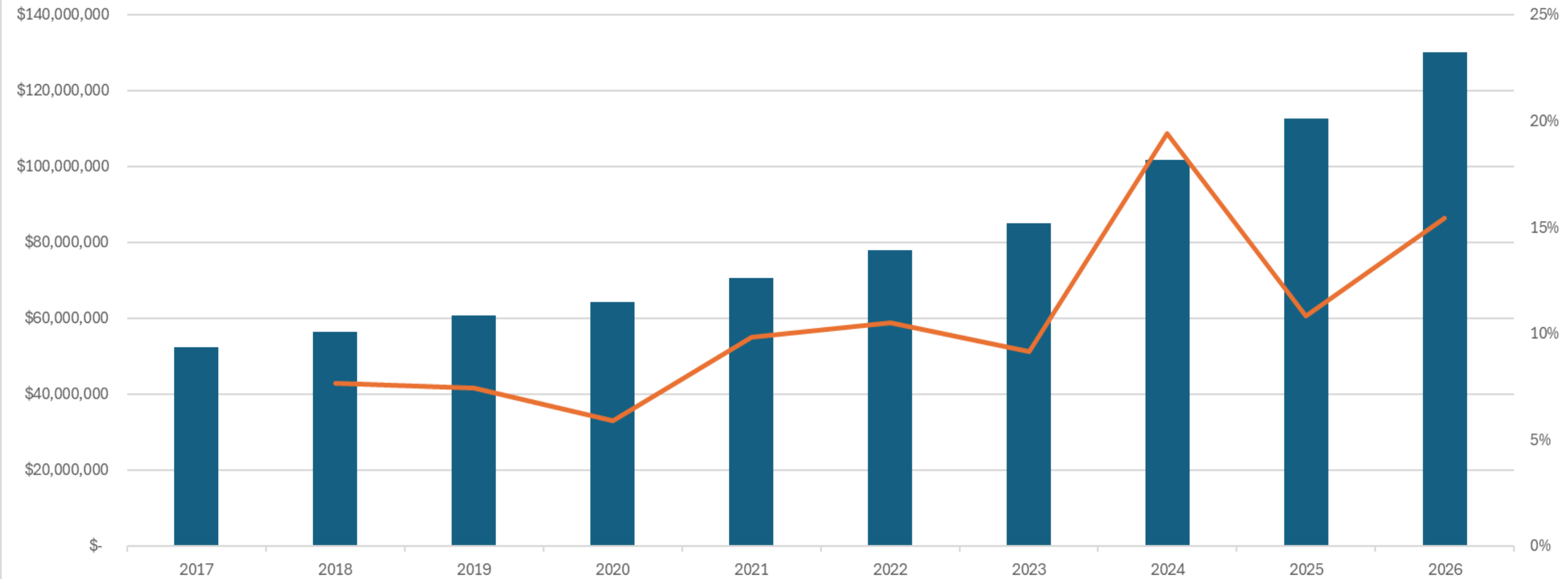
- 2026 Budget: Mill Levy

2026 Budget Year (2025 Tax Year)

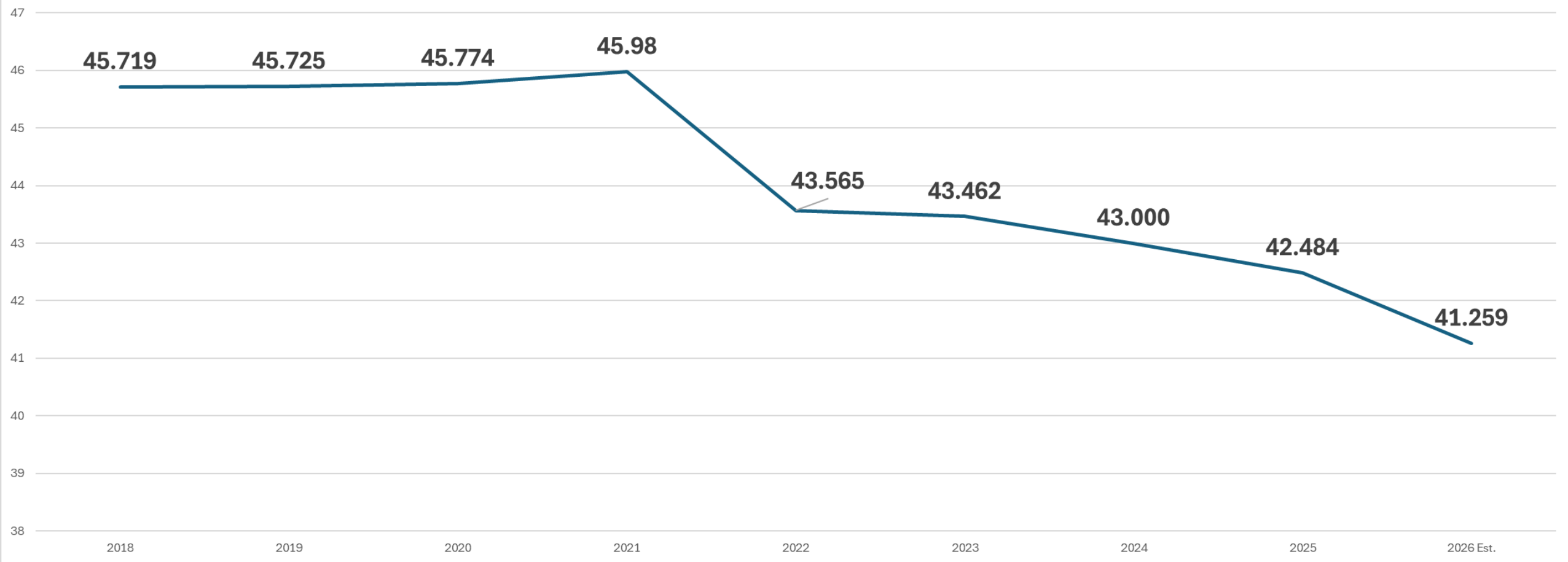
	2025 Budget	2026 Budget Goal	2026 Budget Proposed	2025/2026 Goal Variance	2025/2026 Proposed Variance
Mill Levy	42.484	42.000	41.259	-0.484	-1.225*
Property Tax Dollars	\$4,784,734	\$5,459,746	\$5,363,422	\$675,012	\$578,688

*Absorbing the 0.741 mills for IRB expirations with the .484 mill reduction goal, staff is proposing a total mill levy of 41.259 mills for the 2026 Budget. This creates a total mill reduction of 1.225 from the 2025 mill levy.

Bel Aire Total Assessed Value - 10YR History



City of Bel Aire Mill Levy - Budget Year



4.721 decrease in the mill levy from 2021 to 2026 Est.

General Fund Overview – Revenues

- Property Taxes – 54% of General Fund revenues
- Sales Tax – 22% of General Fund revenues
 - Dependent upon consumer spending
 - Local Option Sales Tax (1% SedCo Countywide Sales Tax) excluded from State Sales Tax reduction
- Franchise Fees – 16% of General Fund revenues
- Other Revenues – 10% of General Fund revenues
 - Motor Vehicle Taxes
 - Fine and Fees
 - Building Permits



Budget Comparison Report

Account Detail

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
Fund: 100 - General Fund								
Department: 000 - GENERAL								
Division: 000 - GENERAL								
SubObject: 40 - REVENUES								
100-000-000-4000	AD VALOREM TAX	3,650,201.04	4,313,394.47	4,641,037.50	4,784,738.00	5,363,419.97	578,681.97	12.09%
100-000-000-4002	DELINQUENT TAX	36,724.47	46,564.73	30,444.42	20,000.00	20,000.00	0.00	0.00%
100-000-000-4004	PAYMENT IN LIEU OF TAXES	25,806.00	26,322.12	26,848.36	26,588.00	26,588.00	0.00	0.00%
100-000-000-4006	MOTOR VEHICLE TAX	465,113.63	497,948.85	145,834.36	430,000.00	450,127.52	20,127.52	4.68%
100-000-000-4008	RECREATION VEHICLE TAX	3,513.98	3,488.80	724.20	3,600.00	3,415.35	-184.65	-5.13%
100-000-000-4010	16/20M VEHICLE TAX	648.03	866.18	500.79	600.00	579.73	-20.27	-3.38%
100-000-000-4012	WATERCRAFT TAX	1,635.93	1,559.31	1,528.64	2,354.00	1,835.00	-519.00	-22.05%
100-000-000-4014	KCOVRS CMV TAX	10,646.62	12,438.83	3,125.46	10,000.00	12,588.56	2,588.56	25.89%
100-000-000-4018	TRANSIENT GUEST TAX	0.00	5,285.37	3,589.39	0.00	0.00	0.00	0.00%
100-000-000-4020	COMP USE TAX	0.00	366,002.21	199,636.72	0.00	373,322.00	373,322.00	0.00%
100-000-000-4022	COUNTY SALES TAX	1,888,428.42	1,655,657.77	877,817.68	1,999,400.00	1,788,770.00	-210,630.00	-10.53%
100-000-000-4024	ALCOHOL TAX	81.91	493.94	267.65	174.00	534.23	360.23	207.03%
100-000-000-4100	WATER FRANCHISE FEE	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00%
100-000-000-4102	ELECTRIC FRANCHISE FEE	366,374.74	404,067.89	173,737.08	420,000.00	420,000.00	0.00	0.00%
100-000-000-4104	SEWER FRANCHISE FEE	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00%
100-000-000-4106	GAS SERVICE FRANCHISE FEE	204,917.59	160,181.62	135,731.64	220,000.00	180,000.00	-40,000.00	-18.18%
100-000-000-4108	TELEPHONE FRANCHISE FEE	1,057.49	822.16	230.39	1,000.00	1,000.00	0.00	0.00%
100-000-000-4110	CABLE TV FRANCHISE FEE	56,250.64	52,974.33	26,303.25	40,000.00	52,000.00	12,000.00	30.00%
100-000-000-4200	COURT FINES	122,584.47	112,998.59	55,325.61	110,000.00	110,000.00	0.00	0.00%
100-000-000-4202	COURT COSTS	32,696.04	29,181.57	9,989.13	35,000.00	30,000.00	-5,000.00	-14.29%
100-000-000-4204	POLICE TRAINING FEE	5,029.49	4,733.26	2,341.69	3,500.00	3,500.00	0.00	0.00%
100-000-000-4206	COURT SYSTEM IMP FEE	8,737.50	8,697.13	4,353.16	2,100.00	2,500.00	400.00	19.05%
100-000-000-4208	COURT SVCS ASSESSED FEE	3,088.30	2,926.71	1,461.87	2,100.00	2,500.00	400.00	19.05%
100-000-000-4210	JAIL FEE REIMBURSEMENTS	5,850.92	3,647.13	2,551.36	1,000.00	1,500.00	500.00	50.00%
100-000-000-4212	FINGERPRINTING FEE	0.00	0.00	524.85	0.00	0.00	0.00	0.00%
100-000-000-4214	POLICE REPORT FEES	3,440.00	2,771.00	1,845.00	2,000.00	2,000.00	0.00	0.00%
100-000-000-4216	FALSE ALARM FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-000-000-4300	BUILDING PERMITS	290,407.33	379,316.03	92,889.37	200,000.00	200,000.00	0.00	0.00%
100-000-000-4302	ZONING PLATTING VARIANC PE	8,190.00	14,270.00	1,940.00	5,000.00	7,500.00	2,500.00	50.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					Parent Budget	2026		
					2025 3. Final Budget	1. Dept Head		
100-000-000-4304	CONTRACTORS LICENSES	28,227.25	28,538.00	9,575.00	25,000.00	25,000.00	0.00	0.00%
100-000-000-4306	BUSINESS LICENSES	6,120.00	2,705.00	715.00	3,000.00	3,000.00	0.00	0.00%
100-000-000-4308	ADMIN FEES	166,097.79	471,801.44	0.00	225,000.00	300,000.00	75,000.00	33.33%
100-000-000-4310	IRB ORIGATION FEE	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00%
100-000-000-4312	COMMUNITY ROOM RENTAL	660.00	300.00	0.00	0.00	0.00	0.00	0.00%
100-000-000-4316	GARAGE SALE PERMITS	152.00	272.00	86.00	100.00	300.00	200.00	200.00%
100-000-000-4318	FIREWORKS PERMITS	15,859.00	16,000.00	13,500.00	15,000.00	16,000.00	1,000.00	6.67%
100-000-000-4320	CREDIT CARD FEES	3,354.92	4,185.35	1,245.96	10,000.00	0.00	-10,000.00	-100.00%
100-000-000-4400	RECREATION PROGRAM FEES	51,424.70	66,277.50	35,310.50	55,000.00	60,000.00	5,000.00	9.09%
100-000-000-4402	RECREATION DAY FEES/PASS	6,123.00	5,033.00	3,309.00	6,500.00	5,000.00	-1,500.00	-23.08%
100-000-000-4404	REC DAY CAMP FEES	48,349.00	48,616.00	35,156.00	30,000.00	45,000.00	15,000.00	50.00%
100-000-000-4406	RECREATION FAC RENTAL INC	4,412.00	3,468.00	1,648.00	2,500.00	3,000.00	500.00	20.00%
100-000-000-4408	REC CONCESSIONS & MISC FEE	2,391.46	1,104.59	876.89	2,000.00	1,000.00	-1,000.00	-50.00%
100-000-000-4409	REC MISC REVENUES	0.00	423.00	1,118.00	0.00	300.00	300.00	0.00%
100-000-000-4412	CP POOL DAY FEES	11,464.50	12,177.00	5,003.00	12,500.00	12,000.00	-500.00	-4.00%
100-000-000-4416	CP POOL PROGRAMS/LESSONS	6,621.00	5,600.00	4,200.00	6,500.00	5,500.00	-1,000.00	-15.38%
100-000-000-4418	CP POOL MEMBERSHIPS	12,289.50	12,580.00	12,099.00	12,000.00	12,000.00	0.00	0.00%
100-000-000-4420	POOL CONCESSIONS	1,032.60	986.27	493.50	500.00	500.00	0.00	0.00%
100-000-000-4422	CP POOL RENTALS	6,120.00	3,920.00	2,680.00	3,000.00	3,000.00	0.00	0.00%
100-000-000-4424	SENIOR PROGRAMS	540.00	160.00	610.00	0.00	0.00	0.00	0.00%
100-000-000-4500	GRANTS - DOJ BULLETPROOF V	1,574.35	1,653.90	0.00	2,000.00	1,500.00	-500.00	-25.00%
100-000-000-4504	GRANTS - KDHE WASTE TIRE	808.50	808.50	0.00	0.00	0.00	0.00	0.00%
100-000-000-4506	GRANTS - SEDG CO DEPT OF AC	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	0.00	0.00%
100-000-000-4508	GRANTS - STEP PD OVERTIME	4,113.00	24,256.12	7,628.73	3,000.00	10,000.00	7,000.00	233.33%
100-000-000-4510	GRANTS - OPIOID SETTLEMENT	23,638.49	26,324.28	3,135.92	0.00	0.00	0.00	0.00%
100-000-000-4512	DONATIONS:COMM DEVELOP"	720.00	1,160.00	0.00	0.00	500.00	500.00	0.00%
100-000-000-4516	GRANTS - USD259/ SRO GRAN1	45,936.21	53,840.42	54,874.81	50,000.00	55,000.00	5,000.00	10.00%
100-000-000-4644	MISCELLANEOUS INCOME	21,827.26	6,328.71	1,469.65	10,000.00	6,500.00	-3,500.00	-35.00%
100-000-000-4700	INTEREST ON INVESTMENTS	75,220.98	117,472.38	100,055.74	60,000.00	65,000.00	5,000.00	8.33%
100-000-000-4702	LEASE INCOME/OLD CITY HALL	35,941.08	35,941.08	16,490.18	36,000.00	36,000.00	0.00	0.00%
100-000-000-4704	LEASE INCOME/SPRINT TOWER	5,785.01	0.00	0.00	0.00	0.00	0.00	0.00%
100-000-000-4712	SALE OF EQUIPMENT	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-000-000-4800	MISC. REIMBURSEMENTS	3,253.38	34,362.56	37,043.39	5,000.00	10,000.00	5,000.00	100.00%

Budget Comparison Report

Account Number

[100-000-000-4804](#)

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
TRANSFER IN	0.00	0.00	2,672,597.00	0.00	0.00	0.00	0.00%
Total SubObject: 40 - REVENUES:	8,003,081.52	9,311,905.10	9,479,500.84	9,111,754.00	9,947,780.36	836,026.36	9.18%
Total Division: 000 - GENERAL:	8,003,081.52	9,311,905.10	9,479,500.84	9,111,754.00	9,947,780.36	836,026.36	9.18%
Total Department: 000 - GENERAL:	8,003,081.52	9,311,905.10	9,479,500.84	9,111,754.00	9,947,780.36	836,026.36	9.18%
Total Fund: 100 - General Fund:	8,003,081.52	9,311,905.10	9,479,500.84	9,111,754.00	9,947,780.36	836,026.36	9.18%
Report Total:	8,003,081.52	9,311,905.10	9,479,500.84	9,111,754.00	9,947,780.36	836,026.36	9.18%

General Fund Overview – Expenses

Department 100: Administration

Division 110: City Manager

Highlights and Requests:

Commodities:

- Advertising & Marketing - \$20,000
 - Banners/City Signage/250 yr Celebration

Contractuals:

- Engineering Services - \$150,000
- Legal Services - \$100,000
 - These expenses have been budgeted for additional engineering and legal expenses related to the Woodlawn reconstruction project.

SubObjec...	Original Total Budget
Department: 100 - ADMINISTRATION	
Division: 110 - CITY MANAGER	
50 - EXPENSES - PERSONNEL	349,640.73
60 - EXPENSES - COMMODITIES	35,495.00
70 - EXPENSES - CONTRACTUAL	301,950.00
80 - EXPENSES - CAPITAL PROJECTS	0.00
Division: 110 - CITY MANAGER Total:	687,085.73



City of Bel Aire, KS

Budget Comparison Report

Account Detail

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
Fund: 100 - General Fund								
Department: 100 - ADMINISTRATION								
Division: 110 - CITY MANAGER								
SubObject: 50 - EXPENSES - PERSONNEL								
100-100-110-5000	WAGES	559,958.37	495,410.57	102,030.70	638,000.00	213,362.42	-424,637.58	-66.56%
100-100-110-5002	PART TIME WAGES	0.00	0.00	0.00	0.00	23,500.00	23,500.00	0.00%
100-100-110-5006	OVERTIME	3,671.60	2,019.87	764.89	500.00	1,000.00	500.00	100.00%
100-100-110-5014	CELL PHONE STIPEND	0.00	0.00	0.00	960.00	0.00	-960.00	-100.00%
100-100-110-5016	FICA EXPENSE	41,590.28	37,132.28	7,654.46	47,000.00	18,200.00	-28,800.00	-61.28%
100-100-110-5018	KPERS EXPENSE	58,246.22	52,225.00	11,009.35	65,500.00	22,700.98	-42,799.02	-65.34%
100-100-110-5022	457 EXPENSE	23,293.27	15,904.94	7,280.00	12,600.00	15,300.00	2,700.00	21.43%
100-100-110-5024	MEDICAL INSURANCE EMP EXP	94,918.51	67,745.75	25,014.21	68,000.00	51,952.59	-16,047.41	-23.60%
100-100-110-5026	DENTAL INS EMP EXPENSE	0.00	737.76	1,360.06	3,000.00	2,824.74	-175.26	-5.84%
100-100-110-5032	WORKMANS COMP EXPENSE	6,663.00	4,024.81	93.63	2,000.00	200.00	-1,800.00	-90.00%
100-100-110-5034	UNEMPLOYMENT EXPENSE	1,420.71	945.97	50.10	1,500.00	600.00	-900.00	-60.00%
Total SubObject: 50 - EXPENSES - PERSONNEL:		789,761.96	676,146.95	155,257.40	839,060.00	349,640.73	-489,419.27	-58.33%
SubObject: 60 - EXPENSES - COMMODITIES								
100-100-110-6008	PROFESSIONAL DUES/MEMBEF	4,022.15	2,087.78	960.00	5,000.00	3,445.00	-1,555.00	-31.10%
100-100-110-6010	COMMUNITY RELATIONS/STAF	0.00	358.40	2,103.91	0.00	1,000.00	1,000.00	0.00%
100-100-110-6014	OFFICE SUPPLIES	3,431.90	1,622.12	258.08	0.00	500.00	500.00	0.00%
100-100-110-6016	OFFICE FURNITURE	17,543.10	28,151.95	0.00	9,000.00	1,000.00	-8,000.00	-88.89%
100-100-110-6018	OFFICE EQUIPMENT	0.00	619.94	0.00	2,500.00	500.00	-2,000.00	-80.00%
100-100-110-6026	POSTAGE	1,323.71	1,529.12	304.44	2,000.00	750.00	-1,250.00	-62.50%
100-100-110-6028	PUBLICATIONS/PRINTING	2,135.36	4,131.22	929.69	2,000.00	500.00	-1,500.00	-75.00%
100-100-110-6030	ADVERTISING & MARKETING	0.00	0.00	99.79	20,000.00	20,000.00	0.00	0.00%
100-100-110-6034	CLEANING SUPPLIES	0.00	626.27	0.00	0.00	0.00	0.00	0.00%
100-100-110-6038	MERCHANDISE TSF OR DIST	367.54	374.90	17.50	1,000.00	1,000.00	0.00	0.00%
100-100-110-6040	UNIFORMS/CLOTHING	996.72	2,294.54	392.00	1,200.00	300.00	-900.00	-75.00%
100-100-110-6046	TRAINING/CONFERENCES	14,062.21	8,730.92	2,576.32	10,000.00	3,500.00	-6,500.00	-65.00%
100-100-110-6048	HOTEL & TRAVEL	0.00	175.02	0.00	4,000.00	2,500.00	-1,500.00	-37.50%
100-100-110-6056	PETROLEUM PRODUCTS	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
100-100-110-6100	CONSTRUCTION MATERIAL/SU	0.00	209.41	0.00	0.00	0.00	0.00	0.00%
100-100-110-6600	EQUIPMENT	0.00	0.00	919.96	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
100-100-110-6604	VEHICLE REPAIR/MAINT	0.00	70.00	689.88	0.00	0.00	0.00	0.00%
Total SubObject: 60 - EXPENSES - COMMODITIES:		43,882.69	50,981.59	9,251.57	56,700.00	35,495.00	-21,205.00	-37.40%
SubObject: 70 - EXPENSES - CONTRACTUAL								
100-100-110-7012	COMPUTER SUPPORT SERVICE	1,084.33	913.41	0.00	1,000.00	0.00	-1,000.00	-100.00%
100-100-110-7014	IT - MANAGED SERVICES	0.00	5,627.07	4,002.43	0.00	4,600.00	4,600.00	0.00%
100-100-110-7016	SOFTWARE/HARDWARE MAIN	0.00	0.00	0.00	0.00	24,350.00	24,350.00	0.00%
100-100-110-7024	CONTRACTUAL SERVICES	4,310.89	16,080.57	2,893.10	165,000.00	11,700.00	-153,300.00	-92.91%
100-100-110-7028	LIABILITY INSURANCE	7,449.00	6,622.00	6,273.72	8,800.00	6,550.00	-2,250.00	-25.57%
100-100-110-7046	COMMUNICATION SERVICES	4,958.68	5,635.74	2,063.82	7,250.00	3,750.00	-3,500.00	-48.28%
100-100-110-7048	UTILITIES	3,528.93	3,153.52	0.00	5,500.00	0.00	-5,500.00	-100.00%
100-100-110-7604	VEH & EQUIP: REPAIR/MAINT	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
100-100-110-7800	ENGINEERING SERVICES	6,843.75	166,004.71	164,095.14	0.00	150,000.00	150,000.00	0.00%
100-100-110-7804	LEGAL SERVICES	15,695.00	145,758.91	28,782.11	20,000.00	100,000.00	80,000.00	400.00%
100-100-110-7900	ACCOUNTING & AUDITING	35,733.45	35,913.71	6,000.00	45,000.00	0.00	-45,000.00	-100.00%
Total SubObject: 70 - EXPENSES - CONTRACTUAL:		79,604.03	385,709.64	214,110.32	252,550.00	301,950.00	49,400.00	19.56%
SubObject: 80 - EXPENSES - CAPITAL PROJECTS								
100-100-110-8010	PUBLIC GROUNDS IMPROVEM	0.00	0.00	0.00	10,001.00	0.00	-10,001.00	-100.00%
Total SubObject: 80 - EXPENSES - CAPITAL PROJECTS:		0.00	0.00	0.00	10,001.00	0.00	-10,001.00	-100.00%
Total Division: 110 - CITY MANAGER:		913,248.68	1,112,838.18	378,619.29	1,158,311.00	687,085.73	-471,225.27	-40.68%

General Fund Overview – Expenses

Department 100: Administration

Division 130: Engineering

Highlights and Requests:

This is the first year Engineering has been separated out form the previous Administration Department. This will serve as the foundation of the legal department budget moving forward.

Contractuals:

- On-Call Engineering Services - \$120,000

SubObjec...	Original Total Budget
Division: 130 - ENGINEERING	
50 - EXPENSES - PERSONNEL	144,918.60
60 - EXPENSES - COMMODITIES	4,100.00
70 - EXPENSES - CONTRACTUAL	124,720.00
80 - EXPENSES - CAPITAL PROJECTS	0.00
Division: 130 - ENGINEERING Total:	273,738.60

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
Division: 130 - ENGINEERING								
SubObject: 50 - EXPENSES - PERSONNEL								
100-100-130-5000	WAGES	0.00	30,114.80	54,969.05	0.00	113,614.07	113,614.07	0.00%
100-100-130-5016	FICA EXPENSE	0.00	2,272.03	4,141.60	0.00	8,691.48	8,691.48	0.00%
100-100-130-5018	KPERS EXPENSE	0.00	3,089.77	5,887.14	0.00	12,031.73	12,031.73	0.00%
100-100-130-5024	MEDICAL INSURANCE EMP EXP	0.00	2,348.72	5,020.08	0.00	10,426.32	10,426.32	0.00%
100-100-130-5032	WORKMANS COMP EXPENSE	0.00	0.00	52.70	0.00	55.00	55.00	0.00%
100-100-130-5034	UNEMPLOYMENT EXPENSE	0.00	0.00	25.18	0.00	100.00	100.00	0.00%
Total SubObject: 50 - EXPENSES - PERSONNEL:		0.00	37,825.32	70,095.75	0.00	144,918.60	144,918.60	0.00%
SubObject: 60 - EXPENSES - COMMODITIES								
100-100-130-6008	PROFESSIONAL DUES/MEMBEF	0.00	620.00	303.74	0.00	600.00	600.00	0.00%
100-100-130-6014	OFFICE SUPPLIES	0.00	53.65	184.07	0.00	350.00	350.00	0.00%
100-100-130-6016	OFFICE FURNITURE	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
100-100-130-6020	IT - COMPUTERS AND EQUIP	0.00	0.00	1,723.80	0.00	0.00	0.00	0.00%
100-100-130-6028	PUBLICATIONS/PRINTING	0.00	0.00	58.33	0.00	0.00	0.00	0.00%
100-100-130-6038	MERCHANDISE TSF OR DIST	0.00	0.00	80.75	0.00	0.00	0.00	0.00%
100-100-130-6040	UNIFORMS/CLOTHING	0.00	0.00	0.00	0.00	150.00	150.00	0.00%
100-100-130-6046	TRAINING/CONFERENCES	0.00	785.73	258.00	0.00	1,000.00	1,000.00	0.00%
100-100-130-6048	HOTEL & TRAVEL	0.00	0.00	304.20	0.00	1,500.00	1,500.00	0.00%
Total SubObject: 60 - EXPENSES - COMMODITIES:		0.00	1,459.38	2,912.89	0.00	4,100.00	4,100.00	0.00%
SubObject: 70 - EXPENSES - CONTRACTUAL								
100-100-130-7012	COMPUTER SUPPORT SERVICE!	0.00	653.42	0.00	0.00	0.00	0.00	0.00%
100-100-130-7014	IT - MANAGED SERVICES	0.00	5,627.09	2,741.43	0.00	2,300.00	2,300.00	0.00%
100-100-130-7016	SOFTWARE/HARDWARE MAIN	0.00	0.00	0.00	0.00	425.00	425.00	0.00%
100-100-130-7024	CONTRACTUAL SERVICES	0.00	11,587.33	0.00	0.00	0.00	0.00	0.00%
100-100-130-7028	LIABILITY INSURANCE	0.00	0.00	1,925.62	0.00	1,725.00	1,725.00	0.00%
100-100-130-7030	ENGINEERING SERVICES	0.00	7,800.00	0.00	0.00	0.00	0.00	0.00%
100-100-130-7032	ENGINEERING SERVICES - ON C	0.00	60,000.00	52,259.90	0.00	120,000.00	120,000.00	0.00%
100-100-130-7046	COMMUNICATION SERVICES	0.00	119.85	131.67	0.00	270.00	270.00	0.00%
Total SubObject: 70 - EXPENSES - CONTRACTUAL:		0.00	85,787.69	57,058.62	0.00	124,720.00	124,720.00	0.00%
Total Division: 130 - ENGINEERING:		0.00	125,072.39	130,067.26	0.00	273,738.60	273,738.60	0.00%

General Fund Overview – Expenses

Department 100: Administration

Division 140: Finance

Highlights and Requests:

This is the first year Finance has been separated out from the previous Administration Department. This will serve as the foundation of the legal department budget moving forward.

SubObjec...	Original Total Budget
Division: 140 - FINANCE	
50 - EXPENSES - PERSONNEL	345,884.49
60 - EXPENSES - COMMODITIES	8,570.00
70 - EXPENSES - CONTRACTUAL	95,882.00
80 - EXPENSES - CAPITAL PROJECTS	0.00
Division: 140 - FINANCE Total:	450,336.49

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1	Comparison 1	%	
					Budget	to Parent		
					Parent Budget	Budget		
					2025	2026	Increase /	
					3. Final Budget	1. Dept Head	(Decrease)	
Division: 140 - FINANCE								
SubObject: 50 - EXPENSES - PERSONNEL								
100-100-140-5000	WAGES	0.00	67,501.13	131,070.48	0.00	261,779.82	261,779.82	0.00%
100-100-140-5006	OVERTIME	0.00	163.10	263.44	0.00	500.00	500.00	0.00%
100-100-140-5014	CELL PHONE STIPEND	0.00	320.00	480.00	0.00	960.00	960.00	0.00%
100-100-140-5016	FICA EXPENSE	0.00	5,030.40	9,779.25	0.00	20,137.85	20,137.85	0.00%
100-100-140-5018	KPERS EXPENSE	0.00	6,942.34	14,065.84	0.00	27,877.10	27,877.10	0.00%
100-100-140-5024	MEDICAL INSURANCE EMP EXP	0.00	6,731.20	15,984.28	0.00	33,198.12	33,198.12	0.00%
100-100-140-5026	DENTAL INS EMP EXPENSE	0.00	299.38	400.40	0.00	831.60	831.60	0.00%
100-100-140-5032	WORKMANS COMP EXPENSE	0.00	0.00	257.37	0.00	300.00	300.00	0.00%
100-100-140-5034	UNEMPLOYMENT EXPENSE	0.00	167.06	74.50	0.00	300.00	300.00	0.00%
Total SubObject: 50 - EXPENSES - PERSONNEL:		0.00	87,154.61	172,375.56	0.00	345,884.49	345,884.49	0.00%
SubObject: 60 - EXPENSES - COMMODITIES								
100-100-140-6008	PROFESSIONAL DUES/MEMBEF	0.00	1,299.00	75.00	0.00	150.00	150.00	0.00%
100-100-140-6010	COMMUNITY RELATIONS/EVEN	0.00	0.00	37.76	0.00	500.00	500.00	0.00%
100-100-140-6014	OFFICE SUPPLIES	0.00	702.58	385.69	0.00	400.00	400.00	0.00%
100-100-140-6016	OFFICE FURNITURE	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
100-100-140-6018	OFFICE EQUIPMENT	0.00	0.00	91.97	0.00	1,000.00	1,000.00	0.00%
100-100-140-6020	IT - COMPUTERS AND EQUIP	0.00	0.00	3,517.60	0.00	0.00	0.00	0.00%
100-100-140-6028	PUBLICATIONS/PRINTING	0.00	569.98	514.18	0.00	890.00	890.00	0.00%
100-100-140-6038	MERCHANDISE TSF OR DIST	0.00	0.00	17.50	0.00	0.00	0.00	0.00%
100-100-140-6040	UNIFORMS/CLOTHING	0.00	164.26	0.00	0.00	450.00	450.00	0.00%
100-100-140-6046	TRAINING/CONFERENCES	0.00	461.88	165.00	0.00	2,430.00	2,430.00	0.00%
100-100-140-6048	HOTEL & TRAVEL	0.00	509.35	2,722.17	0.00	1,750.00	1,750.00	0.00%
Total SubObject: 60 - EXPENSES - COMMODITIES:		0.00	3,707.05	7,526.87	0.00	8,570.00	8,570.00	0.00%
SubObject: 70 - EXPENSES - CONTRACTUAL								
100-100-140-7012	COMPUTER SUPPORT SERVICE!	0.00	932.18	0.00	0.00	2,500.00	2,500.00	0.00%
100-100-140-7014	IT - MANAGED SERVICES	0.00	5,626.91	5,314.40	0.00	6,800.00	6,800.00	0.00%
100-100-140-7016	SOFTWARE/HARDWARE MAIN'	0.00	0.00	0.00	0.00	28,282.00	28,282.00	0.00%
100-100-140-7024	CONTRACTUAL SERVICES	0.00	1,660.52	0.00	0.00	52,300.00	52,300.00	0.00%
100-100-140-7028	LIABILITY INSURANCE	0.00	0.00	5,359.81	0.00	5,200.00	5,200.00	0.00%
100-100-140-7046	COMMUNICATION SERVICES	0.00	359.58	395.04	0.00	800.00	800.00	0.00%
Total SubObject: 70 - EXPENSES - CONTRACTUAL:		0.00	8,579.19	11,069.25	0.00	95,882.00	95,882.00	0.00%
Total Division: 140 - FINANCE:		0.00	99,440.85	190,971.68	0.00	450,336.49	450,336.49	0.00%

General Fund Overview – Expenses

Department 100: Administration

Division 150: Governing Body

Highlights and Requests:

Commodities:

- Chamber Contribution - \$15,000

SubObjec...	Original Total Budget
Division: 150 - GOVERNING BODY	
50 - EXPENSES - PERSONNEL	22,696.50
60 - EXPENSES - COMMODITIES	37,975.00
70 - EXPENSES - CONTRACTUAL	32,500.00
Division: 150 - GOVERNING BODY Total:	93,171.50

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025	2026	Increase /	
					3. Final Budget	1. Dept Head	(Decrease)	
Division: 150 - GOVERNING BODY								
SubObject: 50 - EXPENSES - PERSONNEL								
100-100-150-5000	WAGES	21,258.80	21,000.00	10,500.00	21,600.00	21,000.00	-600.00	-2.78%
100-100-150-5016	FICA EXPENSE	1,606.80	1,606.81	803.40	1,800.00	1,606.50	-193.50	-10.75%
100-100-150-5032	WORKMANS COMP EXPENSE	25.00	15.48	25.99	25.00	30.00	5.00	20.00%
100-100-150-5034	UNEMPLOYMENT EXPENSE	0.00	0.00	0.00	53.00	60.00	7.00	13.21%
Total SubObject: 50 - EXPENSES - PERSONNEL:		22,890.60	22,622.29	11,329.39	23,478.00	22,696.50	-781.50	-3.33%
SubObject: 60 - EXPENSES - COMMODITIES								
100-100-150-6008	PROFESSIONAL DUES/MEMBEF	25,992.85	11,123.85	22,371.60	25,000.00	27,675.00	2,675.00	10.70%
100-100-150-6010	COMMUNITY RELATIONS/EVEN	100.00	1,886.51	79.35	500.00	0.00	-500.00	-100.00%
100-100-150-6014	OFFICE SUPPLIES	1,688.54	867.37	493.43	1,000.00	1,000.00	0.00	0.00%
100-100-150-6016	OFFICE FURNITURE	525.20	0.00	0.00	500.00	500.00	0.00	0.00%
100-100-150-6018	OFFICE EQUIPMENT	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-100-150-6026	POSTAGE	64.83	30.31	4.01	100.00	100.00	0.00	0.00%
100-100-150-6028	PUBLICATIONS/PRINTING	1,333.58	279.35	233.75	1,200.00	1,200.00	0.00	0.00%
100-100-150-6038	MERCHANDISE TSF OR DIST	457.31	703.98	32.40	1,000.00	1,000.00	0.00	0.00%
100-100-150-6040	UNIFORMS/CLOTHING	460.90	916.93	0.00	0.00	1,000.00	1,000.00	0.00%
100-100-150-6046	TRAINING/CONFERENCES	3,766.03	2,738.38	0.00	3,000.00	3,000.00	0.00	0.00%
100-100-150-6048	HOTEL & TRAVEL	0.00	2,471.56	718.21	2,000.00	2,000.00	0.00	0.00%
100-100-150-6600	EQUIPMENT	0.00	0.00	3,912.00	0.00	0.00	0.00	0.00%
Total SubObject: 60 - EXPENSES - COMMODITIES:		34,389.24	21,018.24	27,844.75	34,800.00	37,975.00	3,175.00	9.12%
SubObject: 70 - EXPENSES - CONTRACTUAL								
100-100-150-7012	COMPUTER SUPPORT SERVICE	0.00	357.87	0.00	0.00	0.00	0.00	0.00%
100-100-150-7014	IT - MANAGED SERVICES	0.00	0.00	0.00	0.00	6,800.00	6,800.00	0.00%
100-100-150-7016	SOFTWARE/HARDWARE MAIN	0.00	1,700.00	3,840.00	0.00	0.00	0.00	0.00%
100-100-150-7024	CONTRACTUAL SERVICES	22,033.15	11,245.02	7,100.00	19,000.00	20,000.00	1,000.00	5.26%
100-100-150-7028	LIABILITY INSURANCE	7,149.00	7,587.00	5,059.81	7,800.00	5,200.00	-2,600.00	-33.33%
100-100-150-7046	COMMUNICATION SERVICES	464.87	291.47	160.48	1,200.00	500.00	-700.00	-58.33%
100-100-150-7048	UTILITIES	1,743.80	1,314.64	0.00	2,000.00	0.00	-2,000.00	-100.00%
100-100-150-7800	ENGINEERING-CONSULTING SV	14,825.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-100-150-7804	LEGAL SERVICES	25,879.50	-468.00	0.00	0.00	0.00	0.00	0.00%
Total SubObject: 70 - EXPENSES - CONTRACTUAL:		72,095.32	22,028.00	16,160.29	30,000.00	32,500.00	2,500.00	8.33%
Total Division: 150 - GOVERNING BODY:		129,375.16	65,668.53	55,334.43	88,278.00	93,171.50	4,893.50	5.54%

General Fund
Overview –
Expenses

Department 100:
Administration

Division 160:
Human Resources

Highlights and Requests:

Commodities:

- Drone-communications - \$1,300

Contractuals:

- Employee compensation and classification study - \$10,000

SubObjec...	Original Total Budget
Division: 160 - HUMAN RESOURCES	
50 - EXPENSES - PERSONNEL	288,940.56
60 - EXPENSES - COMMODITIES	30,595.00
70 - EXPENSES - CONTRACTUAL	45,480.00
80 - EXPENSES - CAPITAL PROJECTS	0.00
Division: 160 - HUMAN RESOURCES Total:	365,015.56

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
Division: 160 - HUMAN RESOURCES								
SubObject: 50 - EXPENSES - PERSONNEL								
100-100-160-5000	WAGES	152,908.09	158,825.47	86,614.68	233,000.00	176,512.93	-56,487.07	-24.24%
100-100-160-5002	PART TIME WAGES	0.00	5,203.83	1,577.97	0.00	26,000.00	26,000.00	0.00%
100-100-160-5006	OVERTIME	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
100-100-160-5014	CELL PHONE STIPEND	0.00	160.00	240.00	480.00	480.00	0.00	0.00%
100-100-160-5016	FICA EXPENSE	11,098.85	11,937.59	6,377.38	18,000.00	15,335.38	-2,664.62	-14.80%
100-100-160-5018	KPERS EXPENSE	12,864.86	14,253.77	9,276.38	23,500.00	21,228.97	-2,271.03	-9.66%
100-100-160-5024	MEDICAL INSURANCE EMP EXP	34,444.33	29,802.61	22,431.89	46,000.00	46,589.31	589.31	1.28%
100-100-160-5026	DENTAL INS EMP EXPENSE	0.00	271.96	1,080.43	2,500.00	2,243.97	-256.03	-10.24%
100-100-160-5032	WORKMANS COMP EXPENSE	170.00	123.84	134.57	1,200.00	150.00	-1,050.00	-87.50%
100-100-160-5034	UNEMPLOYMENT EXPENSE	357.74	679.12	53.26	600.00	400.00	-200.00	-33.33%
Total SubObject: 50 - EXPENSES - PERSONNEL:		211,843.87	221,258.19	127,786.56	326,280.00	288,940.56	-37,339.44	-11.44%
SubObject: 60 - EXPENSES - COMMODITIES								
100-100-160-6008	PROFESSIONAL DUES/MEMBEF	618.00	1,234.00	50.00	3,000.00	1,600.00	-1,400.00	-46.67%
100-100-160-6010	COMMUNITY RELATIONS/EVEN	4,961.24	6,321.48	1,246.65	4,000.00	7,020.00	3,020.00	75.50%
100-100-160-6014	OFFICE SUPPLIES	1,036.94	505.43	1,158.52	1,500.00	1,000.00	-500.00	-33.33%
100-100-160-6016	OFFICE FURNITURE	6,611.97	3,137.50	0.00	1,000.00	1,000.00	0.00	0.00%
100-100-160-6018	OFFICE EQUIPMENT	0.00	49.99	119.97	1,000.00	1,300.00	300.00	30.00%
100-100-160-6020	IT - COMPUTERS AND EQUIP	0.00	0.00	1,736.81	5,000.00	0.00	-5,000.00	-100.00%
100-100-160-6026	POSTAGE	171.11	504.66	0.00	300.00	300.00	0.00	0.00%
100-100-160-6028	PUBLICATIONS/PRINTING	6,318.94	9,362.91	2,762.43	7,500.00	6,300.00	-1,200.00	-16.00%
100-100-160-6030	ADVERTISING & MARKETING	7,427.53	18,490.44	308.56	15,000.00	5,000.00	-10,000.00	-66.67%
100-100-160-6038	MERCHANDISE TSF OR DIST	2,818.31	1,102.40	17.50	2,000.00	1,000.00	-1,000.00	-50.00%
100-100-160-6040	UNIFORMS/CLOTHING	366.70	144.58	0.00	500.00	400.00	-100.00	-20.00%
100-100-160-6046	TRAINING/CONFERENCES	2,309.01	1,157.24	1,090.00	3,500.00	3,375.00	-125.00	-3.57%
100-100-160-6048	HOTEL & TRAVEL	0.00	0.00	0.00	1,500.00	1,800.00	300.00	20.00%
100-100-160-6100	CONSTRUCTION MATERIAL/SU	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
100-100-160-6104	SIGNS, MATERIAL/SUPPLIES	0.00	0.00	0.00	300.00	0.00	-300.00	-100.00%
Total SubObject: 60 - EXPENSES - COMMODITIES:		32,639.75	42,010.63	8,490.44	46,100.00	30,595.00	-15,505.00	-33.63%
SubObject: 70 - EXPENSES - CONTRACTUAL								
100-100-160-7012	COMPUTER SUPPORT SVCS	1,257.72	1,937.43	0.00	1,300.00	0.00	-1,300.00	-100.00%
100-100-160-7014	IT - MANAGED SERVICES	0.00	5,888.66	6,769.82	0.00	6,800.00	6,800.00	0.00%
100-100-160-7016	SOFTWARE/HARDWARE MAIN	0.00	5,365.52	81.85	0.00	11,720.00	11,720.00	0.00%
100-100-160-7024	CONTRACTUAL SVCS	10,000.00	11,249.48	10,331.10	14,000.00	21,796.00	7,796.00	55.69%
100-100-160-7028	LIABILITY INSURANCE	2,979.00	3,161.00	3,492.72	4,000.00	3,500.00	-500.00	-12.50%
100-100-160-7046	COMMUNICATION SERVICES	933.17	1,337.12	852.19	1,500.00	1,664.00	164.00	10.93%
100-100-160-7048	UTILITIES	1,031.12	834.94	0.00	1,500.00	0.00	-1,500.00	-100.00%

Budget Comparison Report

					Comparison 1	Comparison 1	
					Budget	to Parent	%
		2023	2024	2025	2025	2026	
		Total Activity	Total Activity	YTD Activity	3. Final Budget	1. Dept Head	
Account Number				Through Jul		Increase /	
						(Decrease)	
100-100-160-7804	LEGAL SERVICES	175.00	0.00	763.94	0.00	0.00	0.00%
Total SubObject: 70 - EXPENSES - CONTRACTUAL:		16,376.01	29,774.15	22,291.62	22,300.00	45,480.00	23,180.00 103.95%
Total Division: 160 - HUMAN RESOURCES:		260,859.63	293,042.97	158,568.62	394,680.00	365,015.56	-29,664.44 -7.52%

General Fund Overview – Expenses

Department 100: Administration

Division 170: Legal

Highlights and Requests:

This is the first year Legal has been separated out form the previous Administration Department. This will serve as the foundation of the legal department budget moving forward.

Contractuals

- Legal Services - \$60,000

SubObjec...	Original Total Budget
Division: 170 - LEGAL	
50 - EXPENSES - PERSONNEL	192,522.58
60 - EXPENSES - COMMODITIES	14,797.00
70 - EXPENSES - CONTRACTUAL	69,583.00
80 - EXPENSES - CAPITAL PROJECTS	0.00
Division: 170 - LEGAL Total:	276,902.58

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
Division: 170 - LEGAL								
SubObject: 50 - EXPENSES - PERSONNEL								
100-100-170-5000	WAGES	0.00	40,000.00	75,600.00	0.00	153,090.00	153,090.00	0.00%
100-100-170-5016	FICA EXPENSE	0.00	3,023.36	5,704.00	0.00	11,711.39	11,711.39	0.00%
100-100-170-5018	KPERS EXPENSE	0.00	4,104.00	8,096.79	0.00	16,212.23	16,212.23	0.00%
100-100-170-5024	MEDICAL INSURANCE EMP EXP	0.00	2,460.00	5,237.96	0.00	10,878.84	10,878.84	0.00%
100-100-170-5026	DENTAL INS EMP EXPENSE	0.00	109.68	202.28	0.00	420.12	420.12	0.00%
100-100-170-5032	WORKMANS COMP EXPENSE	0.00	0.00	98.50	0.00	110.00	110.00	0.00%
100-100-170-5034	UNEMPLOYMENT EXPENSE	0.00	0.00	25.22	0.00	100.00	100.00	0.00%
Total SubObject: 50 - EXPENSES - PERSONNEL:		0.00	49,697.04	94,964.75	0.00	192,522.58	192,522.58	0.00%
SubObject: 60 - EXPENSES - COMMODITIES								
100-100-170-6008	PROFESSIONAL DUES/MEMBEF	0.00	475.00	1,883.00	0.00	2,216.00	2,216.00	0.00%
100-100-170-6014	OFFICE SUPPLIES	0.00	521.88	58.09	0.00	500.00	500.00	0.00%
100-100-170-6016	OFFICE FURNITURE	0.00	386.44	0.00	0.00	500.00	500.00	0.00%
100-100-170-6018	OFFICE EQUIPMENT	0.00	198.44	1,001.27	0.00	500.00	500.00	0.00%
100-100-170-6020	IT - COMPUTERS AND EQUIP	0.00	0.00	171.45	0.00	0.00	0.00	0.00%
100-100-170-6026	POSTAGE	0.00	0.00	0.00	0.00	100.00	100.00	0.00%
100-100-170-6028	PUBLICATIONS/PRINTING	0.00	144.57	132.00	0.00	0.00	0.00	0.00%
100-100-170-6038	MERCHANDISE TSF OR DIST	0.00	0.00	8.75	0.00	0.00	0.00	0.00%
100-100-170-6040	UNIFORMS/CLOTHING	0.00	0.00	0.00	0.00	150.00	150.00	0.00%
100-100-170-6046	TRAINING/CONFERENCES	0.00	2,119.72	1,204.63	0.00	6,031.00	6,031.00	0.00%
100-100-170-6048	HOTEL & TRAVEL	0.00	1,285.45	1,896.10	0.00	4,800.00	4,800.00	0.00%
Total SubObject: 60 - EXPENSES - COMMODITIES:		0.00	5,131.50	6,355.29	0.00	14,797.00	14,797.00	0.00%
SubObject: 70 - EXPENSES - CONTRACTUAL								
100-100-170-7012	COMPUTER SUPPORT SERVICE	0.00	653.42	0.00	0.00	0.00	0.00	0.00%
100-100-170-7014	IT - MANAGED SERVICES	0.00	5,626.93	2,740.42	0.00	2,300.00	2,300.00	0.00%
100-100-170-7016	SOFTWARE/HARDWARE MAIN	0.00	0.00	3,852.00	0.00	4,188.00	4,188.00	0.00%
100-100-170-7024	CONTRACTUAL SERVICES	0.00	834.55	0.00	0.00	0.00	0.00	0.00%
100-100-170-7028	LIABILITY INSURANCE	0.00	0.00	1,925.62	0.00	1,725.00	1,725.00	0.00%
100-100-170-7046	COMMUNICATION SERVICES	0.00	119.85	426.67	0.00	1,370.00	1,370.00	0.00%
100-100-170-7700	REFUNDS	0.00	0.00	-42.10	0.00	0.00	0.00	0.00%
100-100-170-7804	LEGAL SERVICES	0.00	9,541.20	54,919.33	0.00	60,000.00	60,000.00	0.00%
Total SubObject: 70 - EXPENSES - CONTRACTUAL:		0.00	16,775.95	63,821.94	0.00	69,583.00	69,583.00	0.00%
Total Division: 170 - LEGAL:		0.00	71,604.49	165,141.98	0.00	276,902.58	276,902.58	0.00%
Total Department: 100 - ADMINISTRATION:		1,303,483.47	1,767,667.41	1,078,703.26	1,641,269.00	2,146,250.46	504,981.46	30.77%

General Fund Overview – Expenses

Department 120: Police

Division 240: Municipal Court

Highlights and Requests:

No significant changes from the previous year.

SubObjec...	Original Total Budget
Department: 120 - POLICE	
Division: 240 - MUNICIPAL COURT	
50 - EXPENSES - PERSONNEL	119,757.75
60 - EXPENSES - COMMODITIES	4,100.00
70 - EXPENSES - CONTRACTUAL	79,445.00
Division: 240 - MUNICIPAL COURT Total:	203,302.75

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
Department: 120 - POLICE								
Division: 240 - MUNICIPAL COURT								
SubObject: 50 - EXPENSES - PERSONNEL								
100-120-240-5000	WAGES	65,256.35	58,677.46	28,207.22	62,000.00	57,759.50	-4,240.50	-6.84%
100-120-240-5002	PART TIME WAGES	0.00	4,305.22	8,324.98	7,000.00	20,085.66	13,085.66	186.94%
100-120-240-5006	OVERTIME	1,766.79	1,882.97	869.27	1,000.00	1,000.00	0.00	0.00%
100-120-240-5016	FICA EXPENSE	4,908.94	4,716.82	2,663.38	5,500.00	6,031.65	531.65	9.67%
100-120-240-5018	KPERS EXPENSE	4,742.55	5,275.90	3,114.08	5,650.00	8,349.70	2,699.70	47.78%
100-120-240-5024	MEDICAL INSURANCE EMP EXP	18,203.12	19,719.50	11,983.53	21,000.00	24,888.87	3,888.87	18.52%
100-120-240-5026	DENTAL INS EMP EXPENSE	0.00	368.88	680.03	1,300.00	1,412.37	112.37	8.64%
100-120-240-5032	WORKMANS COMP EXPENSE	75.00	49.54	52.70	120.00	55.00	-65.00	-54.17%
100-120-240-5034	UNEMPLOYMENT EXPENSE	156.72	173.63	34.71	175.00	175.00	0.00	0.00%
Total SubObject: 50 - EXPENSES - PERSONNEL:		95,109.47	95,169.92	55,929.90	103,745.00	119,757.75	16,012.75	15.43%
SubObject: 60 - EXPENSES - COMMODITIES								
100-120-240-6008	PROFESSIONAL DUES/MEMBEF	175.00	75.00	345.00	200.00	400.00	200.00	100.00%
100-120-240-6014	OFFICE SUPPLIES	832.16	740.71	467.84	1,000.00	750.00	-250.00	-25.00%
100-120-240-6016	OFFICE FURNITURE	1,976.86	3,345.12	111.99	0.00	250.00	250.00	0.00%
100-120-240-6018	OFFICE EQUIPMENT	0.00	0.00	17.97	0.00	0.00	0.00	0.00%
100-120-240-6020	IT - COMPUTERS AND EQUIP	0.00	0.00	3,447.61	2,500.00	0.00	-2,500.00	-100.00%
100-120-240-6026	POSTAGE	484.28	502.71	64.20	1,000.00	1,000.00	0.00	0.00%
100-120-240-6028	PUBLICATIONS/PRINTING	249.28	347.27	-500.50	500.00	500.00	0.00	0.00%
100-120-240-6038	MERCHANDISE TSF OR DIST	0.00	0.00	72.00	0.00	0.00	0.00	0.00%
100-120-240-6040	UNIFORMS/CLOTHING	246.80	0.00	-450.00	0.00	200.00	200.00	0.00%
100-120-240-6046	TRAINING/CONFERENCES	443.32	604.13	602.77	600.00	600.00	0.00	0.00%
100-120-240-6048	HOTEL & TRAVEL	0.00	422.26	172.27	400.00	400.00	0.00	0.00%
100-120-240-6600	EQUIPMENT	0.00	0.00	-238.04	0.00	0.00	0.00	0.00%
Total SubObject: 60 - EXPENSES - COMMODITIES:		4,407.70	6,037.20	4,113.11	6,200.00	4,100.00	-2,100.00	-33.87%
SubObject: 70 - EXPENSES - CONTRACTUAL								
100-120-240-7012	COMPUTER SUPPORT SERVICE!	273.48	727.79	0.00	500.00	0.00	-500.00	-100.00%
100-120-240-7014	IT - MANAGED SERVICES	0.00	0.00	2,547.98	0.00	4,600.00	4,600.00	0.00%
100-120-240-7016	SOFTWARE/HARDWARE MAIN	0.00	0.00	0.00	0.00	10,215.00	10,215.00	0.00%
100-120-240-7024	CONTRACTUAL SERVICES	1,533.15	1,729.96	904.28	2,000.00	1,000.00	-1,000.00	-50.00%
100-120-240-7026	COURT APPT ATTY/INVESTIGA	9,537.60	7,500.00	4,400.00	10,000.00	10,000.00	0.00	0.00%
100-120-240-7028	LIABILITY INSURANCE	1,787.00	1,897.00	2,709.17	2,000.00	2,600.00	600.00	30.00%
100-120-240-7046	COMMUNICATION SERVICES	970.77	1,056.54	584.30	900.00	530.00	-370.00	-41.11%
100-120-240-7048	UTILITIES	1,546.02	1,252.49	0.00	1,700.00	0.00	-1,700.00	-100.00%
100-120-240-7064	INMATE HOUSING FEES	3,610.59	16,108.68	1,789.80	20,000.00	20,000.00	0.00	0.00%
100-120-240-7700	REFUNDS	0.00	0.00	0.00	500.00	500.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1	
					Budget	to Parent	%
		2023	2024	2025	2025	2026	
		Total Activity	Total Activity	YTD Activity	3. Final Budget	1. Dept Head	
Account Number				Through Jul		Increase /	
						(Decrease)	
100-120-240-7804	LEGAL SERVICES	29,110.79	29,744.90	13,668.33	30,000.00	30,000.00	0.00%
Total SubObject: 70 - EXPENSES - CONTRACTUAL:		48,369.40	60,017.36	26,603.86	67,600.00	79,445.00	17.52%
Total Division: 240 - MUNICIPAL COURT:		147,886.57	161,224.48	86,646.87	177,545.00	203,302.75	14.51%

General Fund Overview – Expenses

Department 120: Police

Division 250: Police

Highlights and Requests:

Commodities:

- Advertising & Marketing - \$6,000
- Training Increase - \$16,000
- Opioid Settlement - \$25,000 for Livescan Fingerprint Machine

Contractuals:

- Realigned expenses to newly created line items

SubObjec...	Original Total Budget
Division: 250 - POLICE	
50 - EXPENSES - PERSONNEL	1,821,226.06
60 - EXPENSES - COMMODITIES	213,107.00
70 - EXPENSES - CONTRACTUAL	209,945.00
80 - EXPENSES - CAPITAL PROJECTS	0.00
Division: 250 - POLICE Total:	2,244,278.06
Department: 120 - POLICE Total:	2,447,580.81

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025	2026	Increase /	
					3. Final Budget	1. Dept Head	(Decrease)	
Division: 250 - POLICE								
SubObject: 50 - EXPENSES - PERSONNEL								
100-120-250-5000	WAGES	826,555.90	856,287.98	481,973.12	1,020,000.00	1,048,225.83	28,225.83	2.77%
100-120-250-5002	PART TIME WAGES	0.00	4,408.01	10,526.88	15,000.00	30,000.00	15,000.00	100.00%
100-120-250-5006	OVERTIME	35,304.96	39,387.30	46,432.20	35,000.00	32,500.00	-2,500.00	-7.14%
100-120-250-5008	SHIFT DIFFERENTIAL	0.00	1,478.55	4,410.69	6,300.00	6,300.00	0.00	0.00%
100-120-250-5014	CELL PHONE STIPEND	0.00	160.00	240.00	480.00	480.00	0.00	0.00%
100-120-250-5016	FICA EXPENSE	62,608.32	65,415.39	39,671.14	82,100.00	87,135.05	5,035.05	6.13%
100-120-250-5018	KP&F EXPENSE	80,502.16	201,811.31	130,897.16	265,000.00	273,881.77	8,881.77	3.35%
100-120-250-5024	MEDICAL INSURANCE EMP EXP	233,732.79	239,620.63	141,768.15	280,000.00	308,511.45	28,511.45	10.18%
100-120-250-5026	DENTAL INS EMP EXPENSE	0.00	3,821.68	7,061.48	15,000.00	15,591.96	591.96	3.95%
100-120-250-5032	WORKMANS COMP EXPENSE	22,357.00	14,860.84	14,109.62	25,000.00	16,000.00	-9,000.00	-36.00%
100-120-250-5034	UNEMPLOYMENT EXPENSE	2,120.04	1,844.29	375.31	2,600.00	2,600.00	0.00	0.00%
Total SubObject: 50 - EXPENSES - PERSONNEL:		1,263,181.17	1,429,095.98	877,465.75	1,746,480.00	1,821,226.06	74,746.06	4.28%
SubObject: 60 - EXPENSES - COMMODITIES								
100-120-250-6008	PROFESSIONAL DUES/MEMBEF	2,887.00	2,777.50	820.00	3,200.00	3,657.00	457.00	14.28%
100-120-250-6010	COMMUNITY RELATIONS/EVEN	1,617.48	2,444.03	0.00	4,000.00	4,000.00	0.00	0.00%
100-120-250-6014	OFFICE SUPPLIES	1,554.37	1,453.65	651.97	2,000.00	2,000.00	0.00	0.00%
100-120-250-6016	OFFICE FURNITURE	1,022.59	3,888.63	0.00	2,500.00	2,500.00	0.00	0.00%
100-120-250-6018	OFFICE EQUIPMENT	0.00	0.00	1,129.00	2,500.00	3,500.00	1,000.00	40.00%
100-120-250-6020	IT - COMPUTERS AND EQUIP	0.00	5,078.26	14,088.72	5,000.00	0.00	-5,000.00	-100.00%
100-120-250-6026	POSTAGE	576.88	189.96	72.84	200.00	0.00	-200.00	-100.00%
100-120-250-6028	PUBLICATIONS/PRINTING	1,571.10	1,282.74	3,286.40	1,500.00	500.00	-1,000.00	-66.67%
100-120-250-6030	ADVERTISING & MARKETING	0.00	0.00	500.50	0.00	6,000.00	6,000.00	0.00%
100-120-250-6034	CLEANING SUPPLIES	0.00	0.00	13.98	0.00	0.00	0.00	0.00%
100-120-250-6036	SAFETY EQUIP & SUPPLIES	2,990.35	641.58	0.00	3,500.00	5,710.00	2,210.00	63.14%
100-120-250-6038	MERCHANDISE TSF OR DIST	344.75	555.02	144.00	500.00	500.00	0.00	0.00%
100-120-250-6040	UNIFORMS/CLOTHING	7,643.01	16,822.29	5,606.91	13,700.00	17,300.00	3,600.00	26.28%
100-120-250-6042	OPIOID SETTLEMENT	6,945.67	7,882.18	0.00	0.00	25,000.00	25,000.00	0.00%
100-120-250-6046	TRAINING/CONFERENCES	17,814.17	25,718.77	4,165.55	24,000.00	38,200.00	14,200.00	59.17%
100-120-250-6048	HOTEL & TRAVEL	0.00	926.44	996.39	2,000.00	4,800.00	2,800.00	140.00%
100-120-250-6054	MINOR EQUIP: TOOLS,ELECT	24.99	0.00	0.00	0.00	500.00	500.00	0.00%
100-120-250-6056	PETROLEUM PRODUCTS	31,931.11	32,380.15	15,272.14	45,000.00	45,000.00	0.00	0.00%
100-120-250-6300	POLICE SUPPLIES	8,109.81	12,298.22	351.15	47,000.00	40,500.00	-6,500.00	-13.83%
100-120-250-6600	EQUIPMENT	0.00	0.00	579.37	0.00	10,000.00	10,000.00	0.00%
100-120-250-6602	VEH/EQUIP REPAIRS & MAINT	25,320.99	8,427.50	1,161.83	15,000.00	0.00	-15,000.00	-100.00%
100-120-250-6604	VEHICLE REPAIR/MAINT	0.00	4,629.61	11,879.23	0.00	3,440.00	3,440.00	0.00%
Total SubObject: 60 - EXPENSES - COMMODITIES:		110,354.27	127,396.53	60,719.98	171,600.00	213,107.00	41,507.00	24.19%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
SubObject: 70 - EXPENSES - CONTRACTUAL								
100-120-250-7004	CE COMPLIANCE EXPENSES	29.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-120-250-7012	COMPUTER SUPPORT SERVICE	29,525.19	41,177.31	579.00	0.00	0.00	0.00	0.00%
100-120-250-7014	IT - MANAGED SERVICES	0.00	0.00	21,957.16	0.00	36,200.00	36,200.00	0.00%
100-120-250-7016	SOFTWARE/HARDWARE MAIN	0.00	1,615.00	0.00	6,000.00	825.00	-5,175.00	-86.25%
100-120-250-7020	VIDEO MANAGEMENT/STORAC	0.00	0.00	16,890.80	35,000.00	0.00	-35,000.00	-100.00%
100-120-250-7024	CONTRACTUAL SERVICES	20,835.35	33,327.09	24,921.52	31,000.00	67,720.00	36,720.00	118.45%
100-120-250-7028	LIABILITY INSURANCE	44,075.00	61,699.66	67,226.01	66,000.00	74,000.00	8,000.00	12.12%
100-120-250-7046	COMMUNICATION SERVICES	10,859.31	15,211.61	6,925.85	15,000.00	11,400.00	-3,600.00	-24.00%
100-120-250-7048	UTILITIES	10,306.77	8,523.95	29.14	15,000.00	4,800.00	-10,200.00	-68.00%
100-120-250-7604	VEH & EQUIP: REPAIR/MAINT	0.00	0.00	0.00	0.00	15,000.00	15,000.00	0.00%
Total SubObject: 70 - EXPENSES - CONTRACTUAL:		115,630.62	161,554.62	138,529.48	168,000.00	209,945.00	41,945.00	24.97%
SubObject: 80 - EXPENSES - CAPITAL PROJECTS								
100-120-250-8000	VEH/EQUIP LEASE/PURCHASE	0.00	3,309.79	7,830.73	0.00	0.00	0.00	0.00%
Total SubObject: 80 - EXPENSES - CAPITAL PROJECTS:		0.00	3,309.79	7,830.73	0.00	0.00	0.00	0.00%
Total Division: 250 - POLICE:		1,489,166.06	1,721,356.92	1,084,545.94	2,086,080.00	2,244,278.06	158,198.06	7.58%
Total Department: 120 - POLICE:		1,637,052.63	1,882,581.40	1,171,192.81	2,263,625.00	2,447,580.81	183,955.81	8.13%

General Fund Overview – Expenses

Department 130: Recreation

Division 330: Pool

Highlights and Requests:

Contractuals:

- Pool Repair and Maintenance. - \$5,000 for unexpected repairs/maintenance

Capital Outlay:

- Tile Work/Coping - \$50,000

Transfers:

- Continue Pool portion of PBC Debt

SubObjec...	Original Total Budget
Department: 130 - RECREATION	
Division: 330 - POOL	
50 - EXPENSES - PERSONNEL	35,325.00
60 - EXPENSES - COMMODITIES	20,100.00
70 - EXPENSES - CONTRACTUAL	20,475.00
80 - EXPENSES - CAPITAL PROJECTS	50,000.00
90 - EXPENSES - TRANSFERS	55,000.00
Division: 330 - POOL Total:	180,900.00

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
Department: 130 - RECREATION								
Division: 330 - POOL								
SubObject: 50 - EXPENSES - PERSONNEL								
100-130-330-5000	WAGES	26,411.78	29,243.54	0.00	0.00	0.00	0.00	0.00%
100-130-330-5004	SEASONAL WAGES	0.00	0.00	12,345.59	28,000.00	32,000.00	4,000.00	14.29%
100-130-330-5006	OVERTIME	0.00	0.00	73.41	0.00	0.00	0.00	0.00%
100-130-330-5016	FICA EXPENSE	2,020.53	2,237.11	950.06	2,500.00	2,500.00	0.00	0.00%
100-130-330-5032	WORKMANS COMP EXPENSE	632.00	398.77	530.81	1,000.00	750.00	-250.00	-25.00%
100-130-330-5034	UNEMPLOYMENT EXPENSE	75.00	189.70	11.19	75.00	75.00	0.00	0.00%
Total SubObject: 50 - EXPENSES - PERSONNEL:		29,139.31	32,069.12	13,911.06	31,575.00	35,325.00	3,750.00	11.88%
SubObject: 60 - EXPENSES - COMMODITIES								
100-130-330-6000	AGRICULT/HORTICULT SUPPLY	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-130-330-6004	CHEMICALS	6,500.98	9,343.05	8,093.60	10,000.00	11,000.00	1,000.00	10.00%
100-130-330-6006	IRRIGATION MAINT/REPAIR	0.00	1,430.37	0.00	0.00	0.00	0.00	0.00%
100-130-330-6014	OFFICE SUPPLIES	31.89	160.57	162.22	1,000.00	1,000.00	0.00	0.00%
100-130-330-6016	OFFICE FURNITURE	119.89	0.00	0.00	0.00	0.00	0.00	0.00%
100-130-330-6022	POOL CONCESSIONS	964.81	744.51	407.49	1,000.00	1,000.00	0.00	0.00%
100-130-330-6034	CLEANING SUPPLIES	361.63	195.40	0.00	500.00	500.00	0.00	0.00%
100-130-330-6036	SAFETY EQUIP & SUPPLIES	0.00	0.00	72.71	0.00	0.00	0.00	0.00%
100-130-330-6040	UNIFORMS/CLOTHING	564.95	491.22	401.67	500.00	1,000.00	500.00	100.00%
100-130-330-6054	MINOR EQUIP: TOOLS,ELECT	0.00	988.70	0.00	1,500.00	1,500.00	0.00	0.00%
100-130-330-6100	CONSTRUCTION MATERIAL/SU	367.98	1,111.24	122.07	0.00	0.00	0.00	0.00%
100-130-330-6400	RECREATIONAL EQUIP/SUPPLY	0.00	301.92	92.05	2,000.00	2,000.00	0.00	0.00%
100-130-330-6602	VEH/EQUIP REPAIRS & MAINT	0.00	109.91	292.76	1,000.00	1,000.00	0.00	0.00%
100-130-330-6810	SPECIAL COMMUNITY EVENTS	0.00	0.00	111.25	0.00	600.00	600.00	0.00%
Total SubObject: 60 - EXPENSES - COMMODITIES:		8,912.13	14,876.89	9,755.82	18,000.00	20,100.00	2,100.00	11.67%
SubObject: 70 - EXPENSES - CONTRACTUAL								
100-130-330-7024	CONTRACTUAL SERVICES	6,547.89	6,701.84	1,842.60	6,000.00	13,775.00	7,775.00	129.58%
100-130-330-7028	LIABILITY INSURANCE	1,337.00	1,639.00	1,895.53	1,600.00	1,700.00	100.00	6.25%
100-130-330-7046	COMMUNICATION SERVICES	239.25	379.45	190.58	500.00	500.00	0.00	0.00%
100-130-330-7048	UTILITIES	3,162.19	3,468.53	1,019.48	4,000.00	4,000.00	0.00	0.00%
100-130-330-7916	MEDICAL SERVICES	42.00	0.00	0.00	500.00	500.00	0.00	0.00%
Total SubObject: 70 - EXPENSES - CONTRACTUAL:		11,328.33	12,188.82	4,948.19	12,600.00	20,475.00	7,875.00	62.50%
SubObject: 80 - EXPENSES - CAPITAL PROJECTS								
100-130-330-8010	PUBLIC GROUNDS IMPROVEMEN	5,517.00	0.00	4,180.00	20,000.00	50,000.00	30,000.00	150.00%
Total SubObject: 80 - EXPENSES - CAPITAL PROJECTS:		5,517.00	0.00	4,180.00	20,000.00	50,000.00	30,000.00	150.00%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
SubObject: 90 - EXPENSES - TRANSFERS							
100-130-330-9170 TRANSFER OUT	0.00	53,293.00	59,000.00	59,000.00	55,000.00	-4,000.00	-6.78%
Total SubObject: 90 - EXPENSES - TRANSFERS:	0.00	53,293.00	59,000.00	59,000.00	55,000.00	-4,000.00	-6.78%
Total Division: 330 - POOL:	54,896.77	112,427.83	91,795.07	141,175.00	180,900.00	39,725.00	28.14%

General Fund Overview – Expenses

Department 130: Recreation

Division 340: Day Camp

No significant changes for 2026

SubObjec...	Original Total Budget
Division: 340 - DAY CAMP	
50 - EXPENSES - PERSONNEL	20,200.00
60 - EXPENSES - COMMODITIES	5,350.00
70 - EXPENSES - CONTRACTUAL	2,150.00
80 - EXPENSES - CAPITAL PROJECTS	0.00
Division: 340 - DAY CAMP Total:	27,700.00

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
Division: 340 - DAY CAMP								
SubObject: 50 - EXPENSES - PERSONNEL								
100-130-340-5004	SEASONAL WAGES	0.00	0.00	9,011.89	20,000.00	20,000.00	0.00	0.00%
100-130-340-5006	OVERTIME	0.00	0.00	117.55	0.00	0.00	0.00	0.00%
100-130-340-5016	FICA EXPENSE	0.00	0.00	698.41	0.00	0.00	0.00	0.00%
100-130-340-5032	WORKMANS COMP EXPENSE	0.00	0.00	176.88	0.00	200.00	200.00	0.00%
100-130-340-5034	UNEMPLOYMENT EXPENSE	0.00	75.12	8.21	0.00	0.00	0.00	0.00%
Total SubObject: 50 - EXPENSES - PERSONNEL:		0.00	75.12	10,012.94	20,000.00	20,200.00	200.00	1.00%
SubObject: 60 - EXPENSES - COMMODITIES								
100-130-340-6010	COMMUNITY RELATIONS/EVEN	0.00	1,953.32	382.20	2,500.00	2,500.00	0.00	0.00%
100-130-340-6022	DAY CAMP CONCESSIONS	0.00	0.00	144.50	0.00	0.00	0.00	0.00%
100-130-340-6028	PUBLICATIONS/PRINTING	0.00	99.26	195.91	250.00	250.00	0.00	0.00%
100-130-340-6034	CLEANING SUPPLIES	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%
100-130-340-6036	SAFETY EQUIP & SUPPLIES	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-130-340-6038	MERCHANDISE TSF OR DIST	0.00	0.00	1,059.25	0.00	0.00	0.00	0.00%
100-130-340-6040	UNIFORMS/CLOTHING	0.00	0.00	60.00	200.00	200.00	0.00	0.00%
100-130-340-6046	TRAINING/CONFERENCES	0.00	4.00	0.00	150.00	150.00	0.00	0.00%
100-130-340-6056	PETROLEUM PRODUCTS	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
100-130-340-6400	RECREATIONAL EQUIP/SUPPLY	0.00	668.07	726.01	1,500.00	1,500.00	0.00	0.00%
100-130-340-6602	VEH/EQUIP REPAIRS & MAINT	0.00	0.00	28.47	0.00	0.00	0.00	0.00%
Total SubObject: 60 - EXPENSES - COMMODITIES:		0.00	2,724.65	2,596.34	5,850.00	5,350.00	-500.00	-8.55%
SubObject: 70 - EXPENSES - CONTRACTUAL								
100-130-340-7024	CONTRACTUAL SERVICES	0.00	0.00	240.22	0.00	0.00	0.00	0.00%
100-130-340-7028	LIABILITY INSURANCE	0.00	0.00	358.53	0.00	1,500.00	1,500.00	0.00%
100-130-340-7036	INSTRUCTORS	0.00	0.00	203.00	0.00	0.00	0.00	0.00%
100-130-340-7038	JANITORIAL SERVICES	0.00	0.00	755.90	650.00	650.00	0.00	0.00%
Total SubObject: 70 - EXPENSES - CONTRACTUAL:		0.00	0.00	1,557.65	650.00	2,150.00	1,500.00	230.77%
Total Division: 340 - DAY CAMP:		0.00	2,799.77	14,166.93	26,500.00	27,700.00	1,200.00	4.53%

General Fund Overview – Expenses

Department 130: Recreation

Division 350: Recreation

Highlights and Requests:

Personnel:

- Refs/Umpires will not be paid through payroll - \$20,000 increase to Part Time wages line. (Reduction of \$17,000 to Instructors contractual line)

Capital Outlay:

- New Lawn Mower - \$15,000
- Baseball Field Improvements - \$10,000
- Outdoor Sports Area - \$10,000
- Walking Trail Improvements - \$10,000

SubObjec...	Original Total Budget
Division: 350 - RECREATION	
50 - EXPENSES - PERSONNEL	358,574.71
60 - EXPENSES - COMMODITIES	74,950.00
70 - EXPENSES - CONTRACTUAL	86,163.00
80 - EXPENSES - CAPITAL PROJECTS	45,000.00
Division: 350 - RECREATION Total:	564,687.71

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
Division: 350 - RECREATION								
SubObject: 50 - EXPENSES - PERSONNEL								
100-130-350-5000	WAGES	224,714.39	253,089.76	100,383.83	265,000.00	197,874.04	-67,125.96	-25.33%
100-130-350-5002	PART TIME WAGES	0.00	9,896.11	23,589.79	0.00	74,550.09	74,550.09	0.00%
100-130-350-5006	OVERTIME	0.00	519.40	3,799.27	2,500.00	1,000.00	-1,500.00	-60.00%
100-130-350-5014	CELL PHONE STIPEND	0.00	480.00	720.00	480.00	480.00	0.00	0.00%
100-130-350-5016	FICA EXPENSE	18,306.26	19,835.58	9,625.16	24,000.00	22,000.00	-2,000.00	-8.33%
100-130-350-5018	KPERS EXPENSE	16,879.97	21,205.03	10,905.21	31,000.00	27,110.63	-3,889.37	-12.55%
100-130-350-5024	MEDICAL INSURANCE EMP EXP	22,981.89	23,935.29	13,857.90	27,000.00	31,629.42	4,629.42	17.15%
100-130-350-5026	DENTAL INS EMP EXPENSE	0.00	329.04	593.76	1,600.00	1,630.53	30.53	1.91%
100-130-350-5032	WORKMANS COMP EXPENSE	1,603.00	1,052.64	976.67	2,000.00	1,500.00	-500.00	-25.00%
100-130-350-5034	UNEMPLOYMENT EXPENSE	545.00	535.73	124.21	720.00	800.00	80.00	11.11%
Total SubObject: 50 - EXPENSES - PERSONNEL:		285,030.51	330,878.58	164,575.80	354,300.00	358,574.71	4,274.71	1.21%
SubObject: 60 - EXPENSES - COMMODITIES								
100-130-350-6000	AGRICULT/HORTICULT SUPPLY	3,435.52	3,027.52	1,956.73	8,000.00	10,000.00	2,000.00	25.00%
100-130-350-6004	CHEMICALS	4,079.43	3,947.68	2,413.05	8,800.00	9,000.00	200.00	2.27%
100-130-350-6006	IRRIGATION MAINT/REPAIR	3,280.79	4,691.91	1,235.00	0.00	4,000.00	4,000.00	0.00%
100-130-350-6008	PROFESSIONAL DUES/MEMBEF	720.00	2,718.10	765.00	1,000.00	1,700.00	700.00	70.00%
100-130-350-6010	COMMUNITY RELATIONS/EVEN	2,458.41	998.07	561.09	5,000.00	3,250.00	-1,750.00	-35.00%
100-130-350-6012	DAY CAMP	8,299.56	4,851.60	0.00	0.00	0.00	0.00	0.00%
100-130-350-6014	OFFICE SUPPLIES	1,442.70	1,120.37	702.18	1,500.00	1,500.00	0.00	0.00%
100-130-350-6016	OFFICE FURNITURE	6,815.35	3,690.34	0.00	2,000.00	2,000.00	0.00	0.00%
100-130-350-6018	OFFICE EQUIPMENT	0.00	0.00	718.62	1,500.00	1,500.00	0.00	0.00%
100-130-350-6020	IT - COMPUTERS AND EQUIP	0.00	0.00	1,723.80	5,000.00	5,000.00	0.00	0.00%
100-130-350-6022	REC CONCESSIONS	913.81	885.77	405.86	1,000.00	1,000.00	0.00	0.00%
100-130-350-6026	POSTAGE	256.09	92.10	11.73	200.00	200.00	0.00	0.00%
100-130-350-6028	PUBLICATIONS/PRINTING	1,190.19	1,139.93	909.39	500.00	1,000.00	500.00	100.00%
100-130-350-6034	CLEANING SUPPLIES	1,170.97	1,498.00	999.34	1,200.00	1,500.00	300.00	25.00%
100-130-350-6036	SAFETY EQUIP & SUPPLIES	0.00	0.00	451.11	0.00	500.00	500.00	0.00%
100-130-350-6038	MERCHANDISE TSF OR DIST	2,600.89	481.62	673.35	7,500.00	10,000.00	2,500.00	33.33%
100-130-350-6040	UNIFORMS/CLOTHING	701.33	0.00	145.97	1,000.00	1,200.00	200.00	20.00%
100-130-350-6046	TRAINING/CONFERENCES	2,342.02	2,976.97	2,387.27	4,000.00	1,500.00	-2,500.00	-62.50%
100-130-350-6048	HOTEL & TRAVEL	0.00	93.80	261.30	1,000.00	1,600.00	600.00	60.00%
100-130-350-6054	MINOR EQUIP: TOOLS,ELECT	174.81	701.72	0.00	1,500.00	1,500.00	0.00	0.00%
100-130-350-6056	PETROLEUM PRODUCTS	1,495.33	1,473.59	469.84	2,000.00	2,000.00	0.00	0.00%
100-130-350-6100	CONSTRUCTION MATERIAL/SU	1,189.53	55.15	1,264.82	1,500.00	1,500.00	0.00	0.00%
100-130-350-6104	SIGNS, MATERIAL/SUPPLIES	221.16	288.95	130.76	500.00	500.00	0.00	0.00%
100-130-350-6400	RECREATIONAL EQUIP/SUPPLY	8,627.62	13,990.18	3,939.85	13,000.00	10,000.00	-3,000.00	-23.08%
100-130-350-6600	EQUIPMENT	0.00	0.00	2,269.39	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
Account Number								
100-130-350-6602	VEH/EQUIP REPAIRS & MAINT	441.53	3,229.89	986.71	3,000.00	0.00	-3,000.00	-100.00%
100-130-350-6604	VEHICLE REPAIR/MAINT	0.00	74.10	2,056.98	0.00	3,000.00	3,000.00	0.00%
Total SubObject: 60 - EXPENSES - COMMODITIES:		51,857.04	52,027.36	27,439.14	70,700.00	74,950.00	4,250.00	6.01%
SubObject: 70 - EXPENSES - CONTRACTUAL								
100-130-350-7012	COMPUTER SUPPORT SERVICES	273.48	1,320.36	0.00	0.00	1,000.00	1,000.00	0.00%
100-130-350-7014	IT - MANAGED SERVICES	0.00	0.00	5,147.98	0.00	12,400.00	12,400.00	0.00%
100-130-350-7016	SOFTWARE/HARDWARE MAINT	0.00	0.00	0.00	2,000.00	4,843.00	2,843.00	142.15%
100-130-350-7024	CONTRACTUAL SERVICES	13,501.01	9,632.59	6,058.45	8,000.00	13,220.00	5,220.00	65.25%
100-130-350-7028	LIABILITY INSURANCE	15,071.00	14,823.00	21,298.64	18,000.00	20,000.00	2,000.00	11.11%
100-130-350-7036	INSTRUCTORS	10,448.00	12,037.00	4,024.00	17,000.00	0.00	-17,000.00	-100.00%
100-130-350-7038	JANITORIAL SERVICES	8,190.00	7,507.50	4,095.00	8,200.00	11,000.00	2,800.00	34.15%
100-130-350-7046	COMMUNICATION SERVICES	3,865.87	4,112.85	1,905.02	4,000.00	4,700.00	700.00	17.50%
100-130-350-7048	UTILITIES	10,944.34	9,139.90	5,561.24	15,000.00	15,000.00	0.00	0.00%
100-130-350-7604	VEH & EQUIP: REPAIR/MAINT	0.00	0.00	0.00	0.00	4,000.00	4,000.00	0.00%
Total SubObject: 70 - EXPENSES - CONTRACTUAL:		62,293.70	58,573.20	48,090.33	72,200.00	86,163.00	13,963.00	19.34%
SubObject: 80 - EXPENSES - CAPITAL PROJECTS								
100-130-350-8004	PRODUCTION/CONSTR EQUIP	0.00	2,387.43	0.00	0.00	0.00	0.00	0.00%
100-130-350-8008	RECREATION EQUIPMENT	0.00	132.50	93.00	0.00	15,000.00	15,000.00	0.00%
100-130-350-8010	PUBLIC GROUNDS IMPROVEMEN	0.00	3,247.00	0.00	40,000.00	30,000.00	-10,000.00	-25.00%
Total SubObject: 80 - EXPENSES - CAPITAL PROJECTS:		0.00	5,766.93	93.00	40,000.00	45,000.00	5,000.00	12.50%
Total Division: 350 - RECREATION:		399,181.25	447,246.07	240,198.27	537,200.00	564,687.71	27,487.71	5.12%

General Fund Overview – Expenses

Department 100: Recreation

Division 360: Senior Services

No significant changes for 2026

SubObjec...	Original Total Budget
Division: 360 - SENIOR SERVICES	
50 - EXPENSES - PERSONNEL	68,492.22
60 - EXPENSES - COMMODITIES	4,650.00
70 - EXPENSES - CONTRACTUAL	15,175.00
80 - EXPENSES - CAPITAL PROJECTS	0.00
Division: 360 - SENIOR SERVICES Total:	88,317.22

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
Division: 360 - SENIOR SERVICES								
SubObject: 50 - EXPENSES - PERSONNEL								
100-130-360-5000	WAGES	18,000.00	13,479.49	25,161.07	18,000.00	50,769.31	32,769.31	182.05%
100-130-360-5016	FICA EXPENSE	0.00	1,012.20	1,887.61	0.00	3,883.85	3,883.85	0.00%
100-130-360-5018	KPERS EXPENSE	0.00	1,383.00	2,694.73	0.00	5,376.47	5,376.47	0.00%
100-130-360-5024	MEDICAL INSURANCE EMP EXP	0.00	1,826.56	3,705.93	0.00	7,792.47	7,792.47	0.00%
100-130-360-5026	DENTAL INS EMP EXPENSE	0.00	109.68	199.80	0.00	420.12	420.12	0.00%
100-130-360-5032	WORKMANS COMP EXPENSE	0.00	0.00	204.20	0.00	225.00	225.00	0.00%
100-130-360-5034	UNEMPLOYMENT EXPENSE	0.00	0.00	12.60	0.00	25.00	25.00	0.00%
Total SubObject: 50 - EXPENSES - PERSONNEL:		18,000.00	17,810.93	33,865.94	18,000.00	68,492.22	50,492.22	280.51%
SubObject: 60 - EXPENSES - COMMODITIES								
100-130-360-6008	PROFESSIONAL DUES/MEMBEF	0.00	100.00	0.00	200.00	200.00	0.00	0.00%
100-130-360-6010	COMMUNITY RELATIONS/EVEN	2,116.24	1,307.08	960.17	2,000.00	2,000.00	0.00	0.00%
100-130-360-6014	OFFICE SUPPLIES	323.41	28.56	0.00	300.00	300.00	0.00	0.00%
100-130-360-6016	OFFICE FURNITURE	58.60	950.00	0.00	300.00	300.00	0.00	0.00%
100-130-360-6020	IT - COMPUTERS AND EQUIP	0.00	0.00	1,723.80	0.00	0.00	0.00	0.00%
100-130-360-6026	POSTAGE	386.04	335.06	82.11	350.00	350.00	0.00	0.00%
100-130-360-6028	PUBLICATIONS/PRINTING	642.00	401.00	160.00	500.00	500.00	0.00	0.00%
100-130-360-6030	ADVERTISING & MARKETING	0.00	64.99	0.00	0.00	0.00	0.00	0.00%
100-130-360-6046	TRAINING/CONFERENCES	0.00	0.00	10.00	1,000.00	1,000.00	0.00	0.00%
Total SubObject: 60 - EXPENSES - COMMODITIES:		3,526.29	3,186.69	2,936.08	4,650.00	4,650.00	0.00	0.00%
SubObject: 70 - EXPENSES - CONTRACTUAL								
100-130-360-7012	COMPUTER SUPPORT SERVICE	273.48	357.87	0.00	0.00	0.00	0.00	0.00%
100-130-360-7014	IT - MANAGED SERVICES	0.00	0.00	0.00	0.00	2,300.00	2,300.00	0.00%
100-130-360-7016	SOFTWARE/HARDWARE MAIN	0.00	0.00	0.00	0.00	275.00	275.00	0.00%
100-130-360-7028	LIABILITY INSURANCE	1,191.00	1,264.00	358.54	1,500.00	1,500.00	0.00	0.00%
100-130-360-7036	INSTRUCTORS	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-130-360-7046	COMMUNICATION SERVICES	1,273.08	1,252.89	699.89	1,500.00	1,500.00	0.00	0.00%
100-130-360-7048	UTILITIES	2,576.71	2,087.48	0.00	3,100.00	3,100.00	0.00	0.00%
100-130-360-7604	VEH & EQUIP: REPAIR/MAINT	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
100-130-360-7700	REIMBURSEMENTS	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
Total SubObject: 70 - EXPENSES - CONTRACTUAL:		5,314.27	4,962.24	1,058.43	6,600.00	15,175.00	8,575.00	129.92%
SubObject: 80 - EXPENSES - CAPITAL PROJECTS								
100-130-360-8028	GRANT PROJECTS	0.00	2,105.04	0.00	0.00	0.00	0.00	0.00%
Total SubObject: 80 - EXPENSES - CAPITAL PROJECTS:		0.00	2,105.04	0.00	0.00	0.00	0.00	0.00%
Total Division: 360 - SENIOR SERVICES:		26,840.56	28,064.90	37,860.45	29,250.00	88,317.22	59,067.22	201.94%
Total Department: 130 - RECREATION:		480,918.58	590,538.57	384,020.72	734,125.00	861,604.93	127,479.93	17.36%

General Fund
Overview –
Expenses

Department 140:
Land

Division 440:
Land Development

Highlights and Requests:

Commodities:

- Special assessments - \$79,000
 - \$42,000 of this total will expire at the end of 2026

Transfers:

- Land and G.O. Debt Transfers occur here. These transfers are received by the PBC Fund and the Bond and interest Fund

SubObjec...	Original Total Budget
Department: 140 - LAND BANK	
Division: 440 - LAND DEVELOPMENT	
60 - EXPENSES - COMMODITIES	79,000.00
70 - EXPENSES - CONTRACTUAL	13,350.00
80 - EXPENSES - CAPITAL PROJECTS	0.00
90 - EXPENSES - TRANSFERS	2,139,360.00
Division: 440 - LAND DEVELOPMENT Total:	2,231,710.00

Budget Comparison Report

				Comparison 1 Budget		Comparison 1 to Parent Budget	
				Parent Budget			%
				2025	2026	Increase /	
Account Number				3. Final Budget	1. Dept Head	(Decrease)	
Department: 140 - LAND BANK							
Division: 440 - LAND DEVELOPMENT							
SubObject: 60 - EXPENSES - COMMODITIES							
100-140-440-6004	CHEMICALS	0.00	835.00	0.00	0.00	0.00	0.00%
100-140-440-6006	IRRIGATION MAINT/REPAIR	170.00	1,019.71	0.00	0.00	0.00	0.00%
100-140-440-6700	SPECIAL ASSESSMENTS	76,894.42	78,431.20	0.00	78,000.00	79,000.00	1,000.00 1.28%
Total SubObject: 60 - EXPENSES - COMMODITIES:		77,064.42	80,285.91	0.00	78,000.00	79,000.00	1,000.00 1.28%
SubObject: 70 - EXPENSES - CONTRACTUAL							
100-140-440-7022	MOWING SERVICES	0.00	5,274.03	1,600.00	0.00	3,200.00	3,200.00 0.00%
100-140-440-7024	CONTRACTUAL SERVICES	23,800.38	2,490.36	9,483.04	0.00	10,000.00	10,000.00 0.00%
100-140-440-7028	LIABILITY INSURANCE	136.00	0.00	486.54	0.00	150.00	150.00 0.00%
100-140-440-7700	REIMBURSEMENTS	0.00	5,040.24	3,069.64	0.00	0.00	0.00 0.00%
100-140-440-7800	ENGINEERING SERVICES	1,048.20	0.00	0.00	0.00	0.00	0.00 0.00%
Total SubObject: 70 - EXPENSES - CONTRACTUAL:		24,984.58	12,804.63	14,639.22	0.00	13,350.00	13,350.00 0.00%
SubObject: 80 - EXPENSES - CAPITAL PROJECTS							
100-140-440-8010	PUBLIC GROUNDS IMPROVEMI	0.00	7,750.00	362.00	0.00	0.00	0.00 0.00%
Total SubObject: 80 - EXPENSES - CAPITAL PROJECTS:		0.00	7,750.00	362.00	0.00	0.00	0.00 0.00%
SubObject: 90 - EXPENSES - TRANSFERS							
100-140-440-9170	TRANSFER OUT	1,795,855.00	2,201,781.00	1,425,060.00	2,167,646.00	2,139,360.00	-28,286.00 -1.30%
Total SubObject: 90 - EXPENSES - TRANSFERS:		1,795,855.00	2,201,781.00	1,425,060.00	2,167,646.00	2,139,360.00	-28,286.00 -1.30%
Total Division: 440 - LAND DEVELOPMENT:		1,897,904.00	2,302,621.54	1,440,061.22	2,245,646.00	2,231,710.00	-13,936.00 -0.62%
Total Department: 140 - LAND BANK:		1,897,904.00	2,302,621.54	1,440,061.22	2,245,646.00	2,231,710.00	-13,936.00 -0.62%

General Fund Overview – Expenses

Department 150: Parks

Division 510: Parks

Highlights and Requests:

Capital Outlay:

- Maintaining \$75,000 for park enhancements and equipment upgrades.

SubObjec...	Original Total Budget
Department: 150 - PARKS	
Division: 510 - PARKS	
50 - EXPENSES - PERSONNEL	182,050.16
60 - EXPENSES - COMMODITIES	62,455.00
70 - EXPENSES - CONTRACTUAL	58,920.00
80 - EXPENSES - CAPITAL PROJECTS	83,000.00
Division: 510 - PARKS Total:	386,425.16

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
Department: 150 - PARKS								
Division: 510 - PARKS								
SubObject: 50 - EXPENSES - PERSONNEL								
100-150-510-5000	WAGES	91,342.94	109,961.27	58,428.39	108,000.00	121,956.09	13,956.09	12.92%
100-150-510-5006	OVERTIME	3,198.34	6,750.37	6,245.44	2,000.00	2,000.00	0.00	0.00%
100-150-510-5010	PAGER PAY	0.00	2,160.00	3,984.00	3,000.00	3,000.00	0.00	0.00%
100-150-510-5012	PAGER PAY - WEEKEND	0.00	1,296.00	2,376.00	1,650.00	1,650.00	0.00	0.00%
100-150-510-5016	FICA EXPENSE	7,209.81	8,991.44	5,308.05	8,900.00	9,838.37	938.37	10.54%
100-150-510-5018	KPERS EXPENSE	8,915.38	12,329.07	7,173.33	12,200.00	13,619.38	1,419.38	11.63%
100-150-510-5024	MEDICAL INSURANCE EMP EXP	0.00	20,115.48	12,530.05	21,000.00	26,023.95	5,023.95	23.92%
100-150-510-5026	DENTAL INS EMP EXPENSE	0.00	368.88	680.03	1,300.00	1,412.37	112.37	8.64%
100-150-510-5032	WORKMANS COMP EXPENSE	2,206.00	1,548.00	2,000.52	3,000.00	2,250.00	-750.00	-25.00%
100-150-510-5034	UNEMPLOYMENT EXPENSE	210.79	155.62	50.34	300.00	300.00	0.00	0.00%
Total SubObject: 50 - EXPENSES - PERSONNEL:		113,083.26	163,676.13	98,776.15	161,350.00	182,050.16	20,700.16	12.83%
SubObject: 60 - EXPENSES - COMMODITIES								
100-150-510-6000	AGRICULT/HORTICULT SUPPLY	2,943.49	549.85	0.00	5,000.00	5,000.00	0.00	0.00%
100-150-510-6002	TREES	4,501.53	882.00	0.00	10,000.00	10,000.00	0.00	0.00%
100-150-510-6004	CHEMICALS	6,160.20	4,942.08	1,045.74	6,500.00	7,580.00	1,080.00	16.62%
100-150-510-6006	IRRIGATION MAINT/REPAIR	8,090.12	7,448.99	0.00	2,000.00	3,500.00	1,500.00	75.00%
100-150-510-6008	PROFESSIONAL DUES/MEMBEF	0.00	50.00	0.00	150.00	225.00	75.00	50.00%
100-150-510-6010	COMMUNITY RELATIONS/EVEN	0.00	0.00	0.00	150.00	150.00	0.00	0.00%
100-150-510-6014	OFFICE SUPPLIES	583.77	254.83	0.00	500.00	500.00	0.00	0.00%
100-150-510-6016	OFFICE FURNITURE	1,023.83	202.04	0.00	500.00	3,000.00	2,500.00	500.00%
100-150-510-6018	OFFICE EQUIPMENT	0.00	0.00	0.00	500.00	800.00	300.00	60.00%
100-150-510-6028	PUBLICATIONS/PRINTING	236.46	0.00	0.00	200.00	200.00	0.00	0.00%
100-150-510-6034	CLEANING SUPPLIES	241.03	0.00	0.00	350.00	1,000.00	650.00	185.71%
100-150-510-6036	SAFETY EQUIP & SUPPLIES	152.75	423.79	291.02	1,000.00	2,000.00	1,000.00	100.00%
100-150-510-6038	MERCHANDISE TSF OR DIST	532.20	0.00	0.00	0.00	0.00	0.00	0.00%
100-150-510-6040	UNIFORMS/CLOTHING	3,026.55	4,352.18	2,547.62	4,000.00	4,300.00	300.00	7.50%
100-150-510-6046	TRAINING/CONFERENCES	219.65	868.45	99.27	500.00	700.00	200.00	40.00%
100-150-510-6048	HOTEL & TRAVEL	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
100-150-510-6054	MINOR EQUIP: TOOLS,ELECT	1,753.33	6,976.07	482.38	2,000.00	2,500.00	500.00	25.00%
100-150-510-6056	PETROLEUM PRODUCTS	5,470.03	4,514.33	1,347.97	8,000.00	8,000.00	0.00	0.00%
100-150-510-6100	CONSTRUCTION MATERIAL/SU	1,817.19	13,339.52	5,201.22	5,000.00	6,000.00	1,000.00	20.00%
100-150-510-6104	SIGNS, MATERIAL/SUPPLIES	459.00	419.50	570.00	1,500.00	2,000.00	500.00	33.33%
100-150-510-6400	RECREATIONAL EQUIP/SUPPLY	353.01	27.98	310.15	1,000.00	1,500.00	500.00	50.00%
100-150-510-6600	EQUIPMENT	0.00	0.00	110.19	0.00	0.00	0.00	0.00%
100-150-510-6602	VEH/EQUIP REPAIRS & MAINT	11,950.63	11,739.62	5,685.15	9,000.00	0.00	-9,000.00	-100.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
100-150-510-6604	VEHICLE REPAIR/MAINT	0.00	1,006.20	702.59	0.00	2,000.00	2,000.00	0.00%
Total SubObject: 60 - EXPENSES - COMMODITIES:		49,514.77	57,997.43	18,393.30	57,850.00	62,455.00	4,605.00	7.96%
SubObject: 70 - EXPENSES - CONTRACTUAL								
100-150-510-7012	COMPUTER SUPPORT SERVICE	53.13	149.28	0.00	0.00	0.00	0.00	0.00%
100-150-510-7014	IT - MANAGED SERVICES	0.00	0.00	2,547.98	0.00	4,600.00	4,600.00	0.00%
100-150-510-7016	SOFTWARE/HARDWARE MAIN	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%
100-150-510-7022	MOWING SERVICES	975.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
100-150-510-7024	CONTRACTUAL SERVICES	7,131.32	3,361.53	1,431.70	5,000.00	5,000.00	0.00	0.00%
100-150-510-7028	LIABILITY INSURANCE	9,031.00	12,385.00	9,571.23	15,000.00	20,000.00	5,000.00	33.33%
100-150-510-7038	JANITORIAL SERVICES	0.00	0.00	206.40	0.00	5,720.00	5,720.00	0.00%
100-150-510-7046	COMMUNICATION SERVICES	1,037.69	1,718.49	646.49	1,500.00	600.00	-900.00	-60.00%
100-150-510-7048	UTILITIES	8,151.90	7,939.13	3,115.04	10,000.00	10,000.00	0.00	0.00%
100-150-510-7604	VEH & EQUIP: REPAIR/MAINT	0.00	0.00	0.00	0.00	8,000.00	8,000.00	0.00%
Total SubObject: 70 - EXPENSES - CONTRACTUAL:		26,380.04	25,553.43	17,518.84	37,000.00	58,920.00	21,920.00	59.24%
SubObject: 80 - EXPENSES - CAPITAL PROJECTS								
100-150-510-8000	VEH/EQUIP LEASE/PURCHASES	50.00	19,219.63	459.99	0.00	8,000.00	8,000.00	0.00%
100-150-510-8006	PARK EQUIPMENT	3,408.37	63,175.25	66,237.89	10,000.00	0.00	-10,000.00	-100.00%
100-150-510-8010	PUBLIC GROUNDS IMPROVEMI	17,122.50	12,856.41	507.54	70,000.00	75,000.00	5,000.00	7.14%
Total SubObject: 80 - EXPENSES - CAPITAL PROJECTS:		20,580.87	95,251.29	67,205.42	80,000.00	83,000.00	3,000.00	3.75%
Total Division: 510 - PARKS:		209,558.94	342,478.28	201,893.71	336,200.00	386,425.16	50,225.16	14.94%
Total Department: 150 - PARKS:		209,558.94	342,478.28	201,893.71	336,200.00	386,425.16	50,225.16	14.94%

General Fund Overview – Expenses

Department 160: Planning & Zoning

Division 610: Planning & Zoning

Highlights and Requests:

Contractuals:

- Zoning Code Update - \$30,000

SubObjec...	Original Total Budget
Department: 160 - PLANNING & ZONING	
Division: 610 - PLANNING & ZONING	
50 - EXPENSES - PERSONNEL	455,485.33
60 - EXPENSES - COMMODITIES	25,700.00
70 - EXPENSES - CONTRACTUAL	105,307.00
80 - EXPENSES - CAPITAL PROJECTS	0.00
Division: 610 - PLANNING & ZONING Total:	586,492.33

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
Department: 160 - PLANNING & ZONING								
Division: 610 - PLANNING & ZONING								
SubObject: 50 - EXPENSES - PERSONNEL								
100-160-610-5000	WAGES	212,988.07	280,700.76	166,242.29	329,000.00	329,719.25	719.25	0.22%
100-160-610-5006	OVERTIME	8,705.36	4,765.67	116.72	5,500.00	4,000.00	-1,500.00	-27.27%
100-160-610-5016	FICA EXPENSE	16,357.26	21,041.44	12,355.41	26,000.00	25,529.52	-470.48	-1.81%
100-160-610-5018	KPERS EXPENSE	15,012.34	24,063.86	17,817.10	32,000.00	35,340.87	3,340.87	10.44%
100-160-610-5024	MEDICAL INSURANCE EMP EXP	44,786.04	46,595.25	26,227.11	55,000.00	54,471.69	-528.31	-0.96%
100-160-610-5026	DENTAL INS EMP EXPENSE	0.00	615.43	806.00	2,000.00	1,674.00	-326.00	-16.30%
100-160-610-5032	WORKMANS COMP EXPENSE	6,990.00	4,644.01	3,531.22	5,500.00	4,000.00	-1,500.00	-27.27%
100-160-610-5034	UNEMPLOYMENT EXPENSE	561.03	713.42	121.16	750.00	750.00	0.00	0.00%
Total SubObject: 50 - EXPENSES - PERSONNEL:		305,400.10	383,139.84	227,217.01	455,750.00	455,485.33	-264.67	-0.06%
SubObject: 60 - EXPENSES - COMMODITIES								
100-160-610-6008	PROFESSIONAL DUES/MEMBEF	536.79	784.75	120.00	1,800.00	1,800.00	0.00	0.00%
100-160-610-6014	OFFICE SUPPLIES	1,849.71	1,511.97	218.45	2,000.00	1,900.00	-100.00	-5.00%
100-160-610-6016	OFFICE FURNITURE	8,056.78	571.92	0.00	1,000.00	2,400.00	1,400.00	140.00%
100-160-610-6018	OFFICE EQUIPMENT	0.00	0.00	299.99	1,000.00	0.00	-1,000.00	-100.00%
100-160-610-6020	IT - COMPUTERS AND EQUIP	0.00	2,331.07	0.00	3,500.00	0.00	-3,500.00	-100.00%
100-160-610-6026	POSTAGE	3,341.09	4,312.21	128.95	3,000.00	5,500.00	2,500.00	83.33%
100-160-610-6028	PUBLICATIONS/PRINTING	2,059.30	2,543.58	509.86	4,000.00	2,500.00	-1,500.00	-37.50%
100-160-610-6036	SAFETY EQUIP & SUPPLIES	0.00	148.19	0.00	500.00	1,350.00	850.00	170.00%
100-160-610-6038	MERCHANDISE TSF OR DIST	0.00	0.00	8.75	0.00	0.00	0.00	0.00%
100-160-610-6040	UNIFORMS/CLOTHING	0.00	940.03	0.00	1,000.00	750.00	-250.00	-25.00%
100-160-610-6046	TRAINING/CONFERENCES	1,143.98	1,789.85	69.00	1,000.00	3,000.00	2,000.00	200.00%
100-160-610-6048	HOTEL & TRAVEL	0.00	0.00	0.00	1,000.00	3,000.00	2,000.00	200.00%
100-160-610-6054	MINOR EQUIP: TOOLS,ELECT	35.96	67.95	106.45	0.00	250.00	250.00	0.00%
100-160-610-6056	PETROLEUM PRODUCTS	1,492.98	1,570.31	909.44	4,000.00	3,000.00	-1,000.00	-25.00%
100-160-610-6104	SIGNS - MATERIAL & SUPPLIES	0.00	92.39	0.00	0.00	0.00	0.00	0.00%
100-160-610-6600	EQUIPMENT	0.00	49.99	0.00	0.00	0.00	0.00	0.00%
100-160-610-6602	VEHICLE/EQUIPMENT MAINT/f	5,253.97	230.95	82.98	3,000.00	0.00	-3,000.00	-100.00%
100-160-610-6604	VEHICLE REPAIR/MAINT	0.00	1,083.96	1,554.90	0.00	250.00	250.00	0.00%
Total SubObject: 60 - EXPENSES - COMMODITIES:		23,770.56	18,029.12	4,008.77	26,800.00	25,700.00	-1,100.00	-4.10%
SubObject: 70 - EXPENSES - CONTRACTUAL								
100-160-610-7004	CE COMPLIANCE EXPENSES	5.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
100-160-610-7006	CONTRACTED BUILDING INSP	0.00	0.00	593.13	15,000.00	15,000.00	0.00	0.00%
100-160-610-7012	COMPUTER SUPPORT SERVICE	15,220.86	1,737.19	40.00	2,000.00	0.00	-2,000.00	-100.00%
100-160-610-7014	IT - MANAGED SERVICES	0.00	9,099.64	7,888.41	0.00	11,400.00	11,400.00	0.00%
100-160-610-7016	SOFTWARE/HARDWARE MAIN	0.00	40.00	0.00	0.00	19,307.00	19,307.00	0.00%
100-160-610-7024	CONTRACTUAL SERVICES	6,364.26	24,849.17	1,146.00	5,000.00	30,000.00	25,000.00	500.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
						Increase /		
						(Decrease)		

General Fund Overview – Expenses

Department 190: Facilities

Division 910: City Hall

Highlights and Requests:

Contractuals:

- All City Hall utilities paid from here
- IT services have been reallocated to each department based on personnel
- All new software costs have been allocated to the respective department

Transfers:

- CIP Transfer - \$415,000
- Equipment Reserve Transfer - \$100,000
- Street Improvement Funds Transfer - \$850,000

SubObjec...	Original Total Budget
Department: 190 - FACILITIES	
Division: 910 - CITY HALL	
50 - EXPENSES - PERSONNEL	0.00
60 - EXPENSES - COMMODITIES	12,250.00
70 - EXPENSES - CONTRACTUAL	133,600.00
80 - EXPENSES - CAPITAL PROJECTS	0.00
90 - EXPENSES - TRANSFERS	1,365,000.00
Division: 910 - CITY HALL Total:	1,510,850.00

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025 3. Final Budget	2026 1. Dept Head	Increase / (Decrease)	
Department: 190 - FACILITIES								
Division: 910 - CITY HALL								
SubObject: 60 - EXPENSES - COMMODITIES								
100-190-910-6004	CHEMICALS	5,325.40	5,320.00	2,730.00	0.00	0.00	0.00	0.00%
100-190-910-6006	IRRIGATION MAINT/REPAIR	564.98	2,029.03	0.00	0.00	1,000.00	1,000.00	0.00%
100-190-910-6008	PROFESSIONAL DUES/MEMBEF	1,454.00	21.50	2,171.00	300.00	0.00	-300.00	-100.00%
100-190-910-6010	COMMUNITY RELATIONS/EVEN	855.05	248.30	0.00	500.00	0.00	-500.00	-100.00%
100-190-910-6014	OFFICE SUPPLIES	4,672.84	5,840.73	954.73	2,000.00	6,000.00	4,000.00	200.00%
100-190-910-6016	OFFICE FURNITURE	896.70	306.36	63.99	5,000.00	0.00	-5,000.00	-100.00%
100-190-910-6018	OFFICE EQUIPMENT	0.00	141.84	188.99	5,000.00	0.00	-5,000.00	-100.00%
100-190-910-6020	IT - COMPUTERS AND EQUIP	0.00	352.74	352.74	0.00	5,000.00	5,000.00	0.00%
100-190-910-6026	POSTAGE	-53.72	-223.45	1,285.07	300.00	0.00	-300.00	-100.00%
100-190-910-6034	CLEANING SUPPLIES	2,186.23	2,223.92	1,094.18	2,000.00	250.00	-1,750.00	-87.50%
100-190-910-6036	SAFETY EQUIP & SUPPLIES	216.75	601.54	410.08	0.00	0.00	0.00	0.00%
100-190-910-6038	MERCHANDISE TSF OR DIST	21,456.07	5,363.45	0.00	3,000.00	0.00	-3,000.00	-100.00%
100-190-910-6056	PETROLEUM PRODUCTS	2,370.68	542.11	38.22	1,200.00	0.00	-1,200.00	-100.00%
100-190-910-6100	CONSTRUCTION MATERIAL/SU	3,540.75	2,314.39	239.38	2,000.00	0.00	-2,000.00	-100.00%
100-190-910-6602	VEH/EQUIP REPAIRS & MAINT	1,796.54	92.50	1,335.40	1,500.00	0.00	-1,500.00	-100.00%
100-190-910-6604	VEHICLE REPAIR/MAINT	0.00	20.00	80.00	0.00	0.00	0.00	0.00%
Total SubObject: 60 - EXPENSES - COMMODITIES:		45,282.27	25,194.96	10,943.78	22,800.00	12,250.00	-10,550.00	-46.27%
SubObject: 70 - EXPENSES - CONTRACTUAL								
100-190-910-7000	CREDIT CARD PROCESSING FEE	69,456.54	0.00	0.00	0.00	0.00	0.00	0.00%
100-190-910-7012	COMPUTER SUPPORT SVCS	100,975.31	120,255.77	0.00	0.00	1,000.00	1,000.00	0.00%
100-190-910-7014	IT - MANAGED SERVICES	0.00	0.00	0.00	110,000.00	0.00	-110,000.00	-100.00%
100-190-910-7016	SOFTWARE/HARDWARE MAIN	0.00	0.00	0.00	0.00	655.00	655.00	0.00%
100-190-910-7022	MOWING SERVICES	2,640.74	3,208.04	896.57	0.00	8,520.00	8,520.00	0.00%
100-190-910-7024	CONTRACTUAL SVCS	61,994.67	32,120.89	99,844.37	120,000.00	40,025.00	-79,975.00	-66.65%
100-190-910-7028	LIABILITY INSURANCE	7,905.45	19,990.00	16,029.00	0.00	17,700.00	17,700.00	0.00%
100-190-910-7038	JANITORIAL SVCS	23,255.00	20,190.00	12,325.00	28,000.00	24,000.00	-4,000.00	-14.29%
100-190-910-7046	COMMUNICATION SERVICES	1,778.82	1,800.00	750.00	2,000.00	0.00	-2,000.00	-100.00%
100-190-910-7048	UTILITIES	967.52	2,531.76	11,335.58	1,000.00	41,700.00	40,700.00	4,070.00%
Total SubObject: 70 - EXPENSES - CONTRACTUAL:		268,974.05	200,096.46	141,180.52	261,000.00	133,600.00	-127,400.00	-48.81%
SubObject: 80 - EXPENSES - CAPITAL PROJECTS								
100-190-910-8002	BUILDINGS/FIXED EQUIPMENT	505.00	1,120.00	0.00	20,000.00	0.00	-20,000.00	-100.00%
100-190-910-8010	PUBLIC GROUNDS IMPROVEMI	10,933.09	966.95	0.00	20,000.00	0.00	-20,000.00	-100.00%
100-190-910-8024	SIDEWALK IMPROVEMENTS	30,485.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubObject: 80 - EXPENSES - CAPITAL PROJECTS:		41,923.09	2,086.95	0.00	40,000.00	0.00	-40,000.00	-100.00%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025	2026	Increase /	
				3. Final Budget	1. Dept Head	(Decrease)	
SubObject: 90 - EXPENSES - TRANSFERS							
100-190-910-9170 TRANSFER OUT	2,362,189.01	1,510,000.00	0.00	1,365,000.00	1,365,000.00	0.00	0.00%
Total SubObject: 90 - EXPENSES - TRANSFERS:	2,362,189.01	1,510,000.00	0.00	1,365,000.00	1,365,000.00	0.00	0.00%
Total Division: 910 - CITY HALL:	2,718,368.42	1,737,378.37	152,124.30	1,688,800.00	1,510,850.00	-177,950.00	-10.54%
Total Department: 190 - FACILITIES:	2,718,368.42	1,737,378.37	152,124.30	1,688,800.00	1,510,850.00	-177,950.00	-10.54%
Total Fund: 100 - General Fund:	8,644,475.28	9,089,465.49	4,684,522.27	9,447,215.00	10,170,913.69	723,698.69	7.66%
Report Total:	8,644,475.28	9,089,465.49	4,684,522.27	9,447,215.00	10,170,913.69	723,698.69	7.66%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - General Fund	-223,133.33	-223,133.33	0.00	0.00	223,133.33
Report Surplus (Deficit):	-223,133.33	-223,133.33	0.00	0.00	223,133.33

Wrap Up

- Discuss and set mill levy for 2026 budget
- Current Mill levy: 42.484
- 2026 Budget Mill Levy: TBD