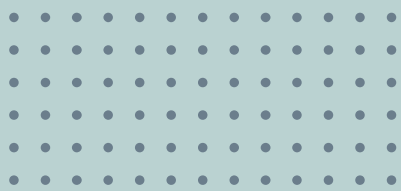


CITY OF PLEASANT HILL ANNUAL BUDGET



FISCAL YEAR
2027

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INTRODUCTION & CITY PROFILE





BUDGET CALENDAR

November 2025

- Base budget sheets created
- Personnel compensation budget

December 2025

- Preliminary revenue forecasts and projections
- Current year-end estimated fund balances

January 2026

- Departments submitted their base budgets
- Work sessions held for a status update on current capital projects and year end projections

February 2026

- Work sessions held for revenue assumptions, budget outlook, and operating budget plan of action

March 2026

- Work session held for capital and one-time funding requests
- Presentation of FY27 draft budget to Council and the public
- Adoption of FY27 budget

April 2026

- Fiscal Year begins on April 1



BUDGET MESSAGE

Mayor John King & Members of the City Council:

I am pleased to present the Fiscal Year 2027 Budget for the City of Pleasant Hill in the amount of \$15,511,127.

This year's budget reflects financial challenges we must address to ensure long-term sustainability. While the City remains in a stable financial position today, we are facing structural imbalances that will require thoughtful and deliberate action. As we enter FY27, we anticipate the need for deficit spending in four of our major operating funds: General Fund, Park Fund, Transportation Fund, and the Water/Wastewater Fund. These deficits are the result of a combination of revenue constraints and rising expenditures.

Several revenue trends are impacting our financial outlook. We expect property tax revenues to remain flat, as residents will vote on the freeze of collections at 2024 levels from Senate Bill 3. Sales tax growth has slowed, and we anticipate no meaningful increase. Interest income has declined significantly compared to prior years, which reduces a revenue source that has helped support operations. At the same time, the cost of delivering services continues to rise due to inflationary pressures, which makes it difficult to maintain the service levels expected by our community. Even with no new ongoing funding requests included in this budget, the gap between revenues and expenditures continues to grow.

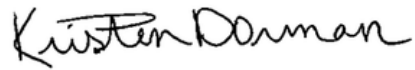
To address the structural imbalances in our operating funds, the FY27 budget includes the strategic use of fund balance as a temporary bridge. Since we maintain healthy fund balances, this approach allows us to continue current service levels while we take the necessary time to evaluate and implement longer-term solutions, providing us the flexibility needed to navigate this period responsibly. However, I will stress that the utilization of fund balance is not a sustainable long-term strategy, and action will be required to restore structural balance moving forward. Over the next year, staff will focus on identifying and implementing the structural adjustments needed to fix the gap between ongoing revenue and ongoing expenditures. These changes will take time to develop and execute in a thoughtful and meaningful manner. In addition to fund balance, we have made short-term expenditure reductions, and this budget includes no new ongoing requests.

While we did not include any new ongoing requests, we have included several one-time uses of fund balance for projects and items identified as priorities for the upcoming year. In the General Fund, we have included funding for a Citizen Satisfaction Survey and a Strategic Plan, and have re-appropriated funds for a Targeted Industry Analysis and Housing Study. In the Transportation Fund, we have included additional funds for increased street overlay and microseal, street sign replacements, and sidewalks.

Outside of our operating funds, the City plans to continue to make strategic investments in infrastructure and equipment through the Capital Improvement Sales Tax. This ½ cent sales tax allows us to fund critical projects and the equipment necessary for our departments to carry out the services in our community, without placing additional strain on our operating budgets. A few highlights include: park signage, campsite improvements at City Lake, sidewalks, a police drone, park maintenance equipment, outdoor warning siren replacement, and stormwater projects.

Overall, I am proud of the work that City staff and this City Council have done to create a budget that acknowledges the need for future adjustments while continuing to invest in the things that move us forward. With careful planning and thoughtful action, we will work to ensure long-term financial health and stability for our City.

Sincerely,



Kristen Dorman
City Administrator





CITY OFFICIALS



John King
Mayor



Brenda Dummer
Precinct #20



Pat Niner
Precinct #21



Michelle Mattern
Precinct #22



Jackie Emo
Council-At-Large

Pleasant Hill is a charter city governed by a Mayor and four-member City Council with a full-time City Administrator. Elected Councilmembers serve staggered two year terms. Each of the City's three precincts are represented by one Council member along with one Council member-At-Large.

The Council adopts ordinances, sets policies, and approves the annual budget, expenditures, and contract agreements.

The City Council employs the City Administrator who manages the City's business on a day-to-day basis. The City Administrator appoints and oversees city staff in the various departments.

CITY OF PLEASANT HILL CONTACT INFORMATION

City Hall
203 Paul Street
Pleasant Hill, MO 64080

Phone: (816) 540-3135
www.pleasanthill.com

LEADERSHIP IN THE CITY

City Administrator

Kristen Dorman

Assistant City Administrator

Nici Wilson

Police Chief

Tommy Wright

City Clerk

Jodie Wasson

Finance Manager

Amy Johnson

Parks & Facilities Director

Jeff Hull

Public Works Director

Tony Bakken

Development Coordinator

Missy Gentry

Communications/Marketing

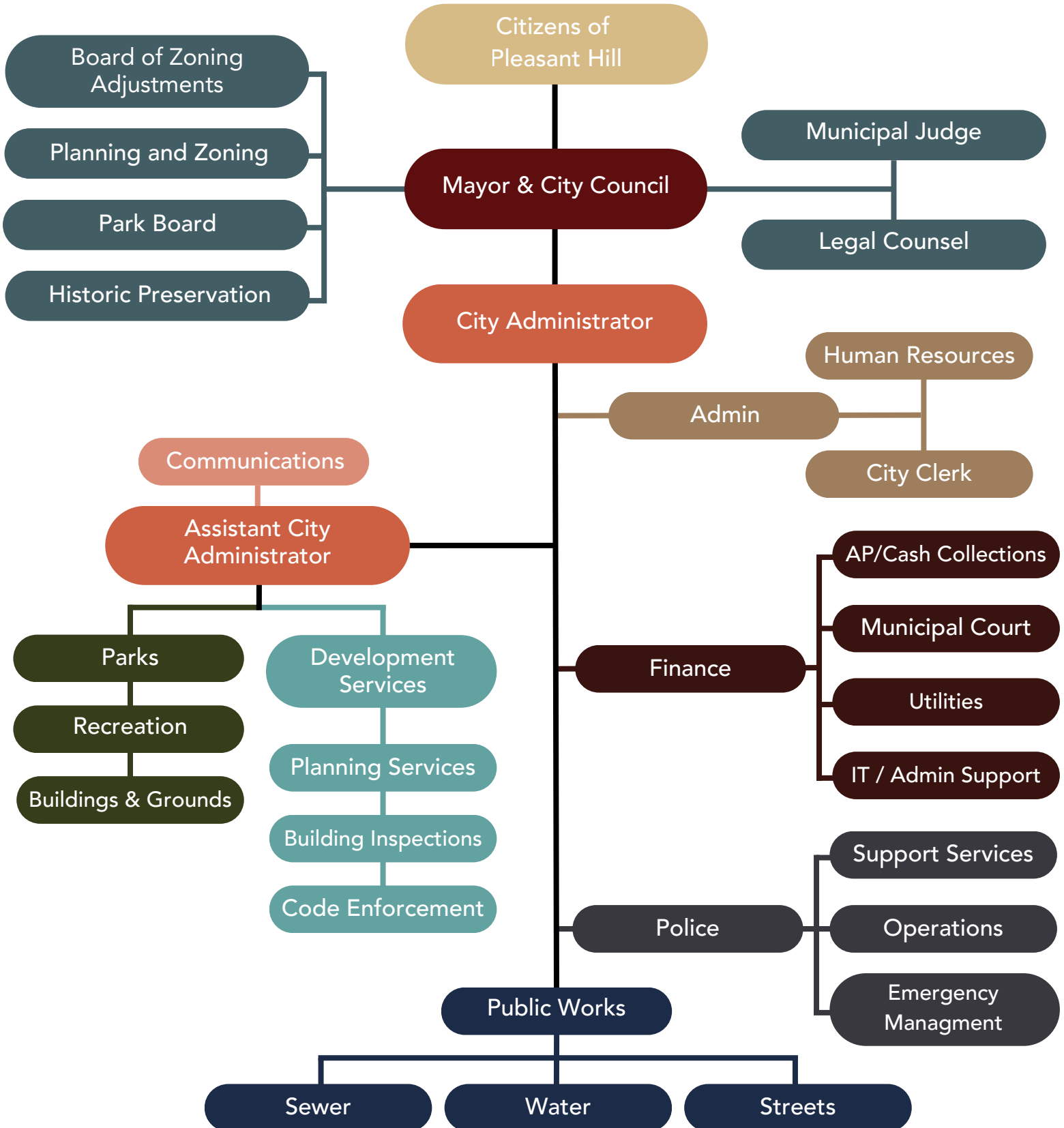
Kylie Baker

Municipal Judge

Roger Potter



ORGANIZATIONAL CHART



MISSION, VISION, & VALUES

MISSION STATEMENT

Providing quality municipal services – working with and in support of our community.

VISION STATEMENT

To create a place of being – creating spaces the public can enjoy and providing infrastructure and services to help everyone go about their day freely.



CORE VALUES

INITIATIVE

- We are constantly looking for ways in which we can improve, both individually and collectively, and take action to implement solutions.
- We encourage a culture of continuous learning and growth, where individuals are empowered to take ownership of their work.

RESPECT

- We treat all individuals with courtesy and consideration.
 - We uphold the highest standards of professionalism and ethical conduct in all interactions.
- We protect the public tools and assets we are entrusted with.

COMMITMENT

- We are committed to vigorously pursuing the City's mission of serving the community and fulfilling our responsibilities
- We understand that we serve the public 24/7 and are willing to help when needed
- We have a relentless pursuit of enhancing quality of life and the quality of the City's services.

SUPPORT

- We support our coworkers' successes and want to see others succeed and grow.
- We are a dependable source of assistance to each other and those we serve.

PLEASANT HILL HISTORY

Background



Pleasant Hill is one of western Missouri's oldest communities. Until the year 1825, the land that now is the site of the City of Pleasant Hill was home of the proud Osage Indians. The first pioneer settlement was established in 1828, upon a scenic ridge known as "Old Time" that gave the town its name. On October 8, 1844, William W. Wright platted the first addition to be recorded. The "Original Town of Pleasant Hill" consisted of 12 blocks located on the ridge near what is now the Pleasant Hill Cemetery. The town was officially chartered and the first Mayor and Council were elected in 1858. On March 1, 1859, the Missouri Legislature enacted the City's governing Charter which is still in effect today.

During the Civil War the town was ravaged by confederate guerrilla raids under Quantrill and union reprisals including General Ewing's infamous Order No. 11. It was occupied and used as a military post. Public buildings were used to house soldiers and horses during the bitter winter of 1862, Fortunately, with the end of the Civil War came a prosperous time for the City. The Atlantic-Pacific Railroad that came to town helped foster a rapidly growing population. It also helped to make Pleasant Hill one of the most important towns in this part of the country. The City was eventually served by 3 major railroad lines, including the Rock Island and Missouri Pacific, which was later known as the Union Pacific.

People and businesses flocked to be closer to the railroad. This began the development of "New Town". "New Town" saw an insurgence of businesses and industries along the rail line - including the Kellogg Greenhouse and Colonial Poultry. While "Old Town" declined, the population of "New Town" was rapidly growing. By 1867, the population was approximately 2,200.

Where the Tracks Meet the Trails

The importance of railroads, which once made Pleasant Hill such a significant place, was depreciated by the popularity of the automobile. The railroad was no longer the ideal way to get around. As emphasis shifted away from railroads and toward highway development, growth and development occurred along highways and interstates. Businesses, jobs, and residents were drawn to other communities located along these routes. As the highway systems improved, Pleasant Hill again became a desirable community. Highway 7 was built through town and subsequently the businesses started to establish themselves along it. The outward expansion of the Kansas City region allowed residents to live in our small town while enjoying the amenities and jobs of the larger region.

The area of “New Town” is locally known to residents as Downtown Pleasant Hill. Downtown Pleasant Hill is on the National Register of Historic Districts and has seen a number of murals painted on historic buildings to pay tribute to the town’s history.

Pleasant Hill again has begun to see interest in Downtown as the State of Missouri opened the Rock Island Spur of the KATY Trail in December 2016.

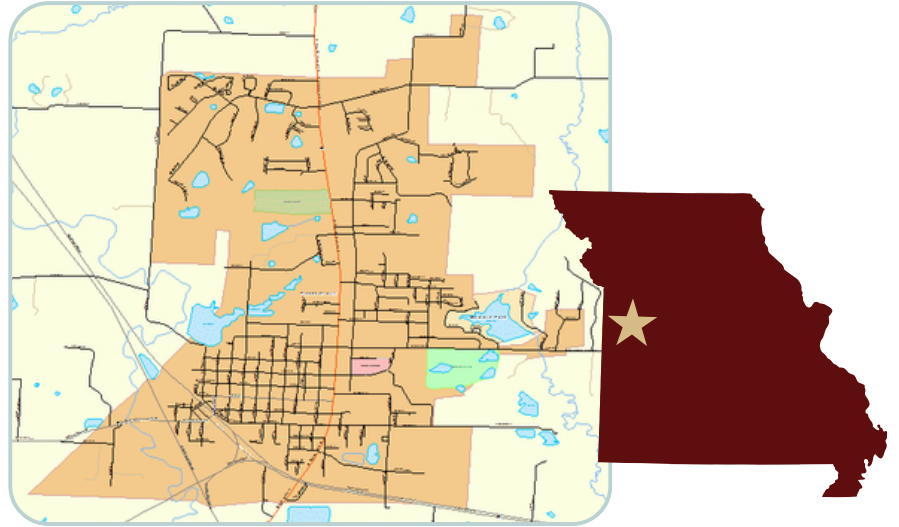
Pleasant Hill has indeed enjoyed a long and colorful history. It has become important to the community to continue the City’s unique identity and rich heritage.



PROFILE OF THE CITY

Location

The City of Pleasant Hill covers 8.01 square miles and is located 30 miles southeast of Downtown Kansas City in northern Cass County and southeastern Jackson County. A growing commuter suburb with approximately 8,800 residents, Pleasant Hill sits at the intersection of State Routes 7, 58, and 150, just three miles south of US Highway 50, and is served by the main line of the Union Pacific Railroad.



Services

Services provided by the City include:

- Police patrol and investigations
- Street maintenance
- Storm drainage maintenance
- Recreation and park services
- Planning and zoning management
- Licensing, permitting, and inspections
- Codes administration
- Water distribution/line maintenance
- Municipal court
- Sewer collection/line maintenance
- General administrative services

The City oversees contracts for residential trash service and wastewater treatment. Residents receive fire protection through the Pleasant Hill Fire Protection District.



Community Assets

Residents of Pleasant Hill enjoy the benefits of small-town living while remaining within easy reach of the Kansas City metropolitan area. Located in Cass County and part of the Kansas City metro region, Pleasant Hill offers a strong sense of community, quality schools, and convenient access to regional employment and amenities. With a population of approximately 8,800 residents, the city continues to grow while maintaining its welcoming hometown character.

EDUCATION

Pleasant Hill is primarily served by the Pleasant Hill R-III School District, which provides education for students from preschool through high school. The district serves more than 2,100 students across five schools and maintains a student-to-teacher ratio of approximately 14:1, allowing for personalized instruction and strong relationships between students and educators.

PARKS AND TRAILS

Pleasant Hill offers a variety of parks, recreational facilities, and trails that provide residents and visitors with opportunities for outdoor recreation. The Parks and Recreation Department manages more than 200 acres of park land, including public parks, sports complexes, and trail systems.

Pleasant Hill is also a regional destination for trail enthusiasts. The city serves as the western trailhead for the Rock Island Spur of the Katy Trail State Park, a 47-mile rail-to-trail corridor that connects Pleasant Hill to Windsor, Missouri. From Windsor, the trail joins the Katy Trail State Park, which spans more than 240 miles across the state. The trail supports walking, running, and cycling making Pleasant Hill an important access point for Missouri's extensive trail network.

Within the community, the MoPAC Trail connects the Rock Island Spur through downtown Pleasant Hill and continues toward City Lake. The trail provides both paved and natural-surface sections, allowing residents to bike or walk between key community destinations while enjoying the area's natural scenery.

Together, Pleasant Hill's parks and trail system support outdoor recreation and community wellness, while enhancing the quality of life for residents and visitors alike.

7 Medical
Offices



1 Library

12 Public
Parks



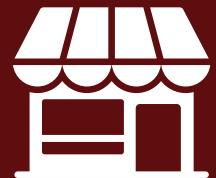
13.8 Miles
of Trails

15 Churches

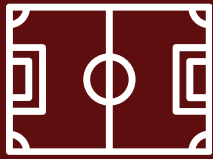


20
Restaurants

46 Retail
Stores



5 Schools



**21 Sports
Fields &
Courts**

**3 Fitness
Facilities**



**1 Swimming
Pool**

**15 Civic
Organizations**



**Infinite
Opportunities
for Fun!**



WORKFORCE

Top Employment Sectors

The largest industries for Pleasant Hill residents include:

- Construction: 826 people
- Health Care & Social Assistance: 773 people
- Educational Services: 527 people

Pleasant Hill's Top Employers

- Pleasant Hill School District: 469 employees
- Pleasant Hill Health and Rehabilitation: 91 employees
- Cosentino's Price Chopper: 100 employees
- ICF Industries, Inc.: 70 employees
- NOAA (National Oceanic and Atmospheric Administration): 40 employees
- Dogwood Energy Facility: 25 employees

UTILITIES

Water:

- City of Pleasant Hill
- Public Water Supply District #5

Sewer:

- City of Pleasant Hill

Residential Trash:

- Constable Sanitation

Electricity:

- Evergy

Natural Gas:

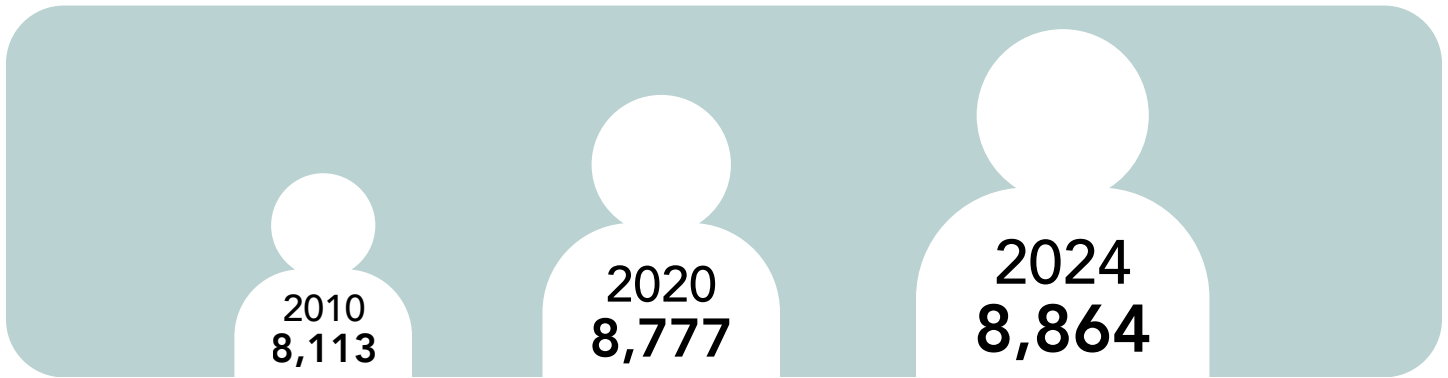
- Spire

Telecommunications:

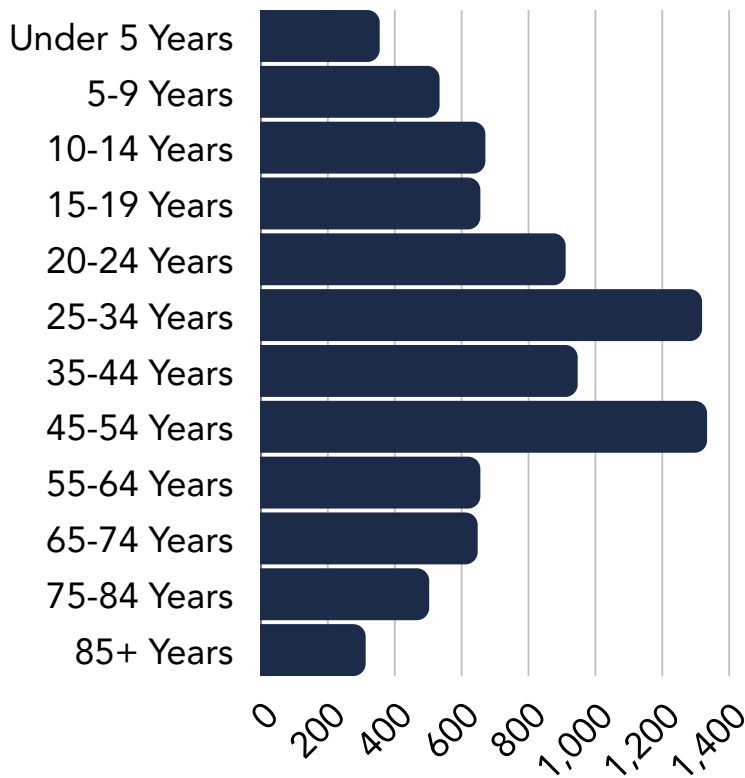
- Comcast / Xfinity
- Brightspeed / Century Link
- Socket Fiber
- Spectrum

Demographics

POPULATION GROWTH OVER TIME



POPULATION BY AGE



MEDIAN AGE
34.7



Households and Housing Units

HOUSEHOLDS



AVERAGE HOUSEHOLD SIZE



OWNER OCCUPIED HOUSING RATE



MONTHLY HOUSING COSTS

MONTHLY COSTS WITH A MORTGAGE **\$1,799**

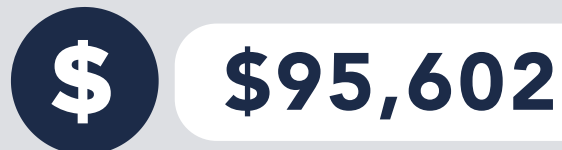
MONTHLY COSTS W/O A MORTGAGE **\$592**

MEDIAN GROSS RENT **\$1,174**

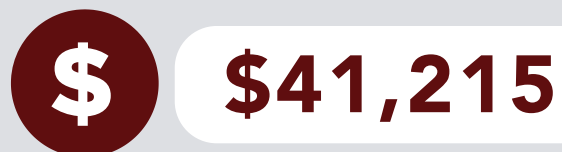
MEDIAN HOUSING VALUE



MEDIAN HOUSEHOLD INCOME



PER CAPITA INCOME





Tax Breakdown

SALES TAX

Sales tax is a major revenue source for the City of Pleasant Hill. It is the primary source of revenue for the General Fund, which supports essential city services. A 1% sales tax supports these services, and an additional half cent sales tax funds the City’s Capital Improvement Program. Below is a breakdown of sales taxes by entity/purpose.

Local Sales Tax Breakdown

City General Sales Tax	1%
Park/Stormwater Sales Tax	0.5%
Capital Improvement Sales Tax	0.5%
Capital Improvement Pool Sales Tax	0.25%
Transportation	0.5%

Total: 2.75%

State and County Tax Breakdown

State General Sales Tax	4.225%
Fire District	0.5%
Cass County Emergency Service	0.125%
Cass County	1.5%

Total: 6.35%

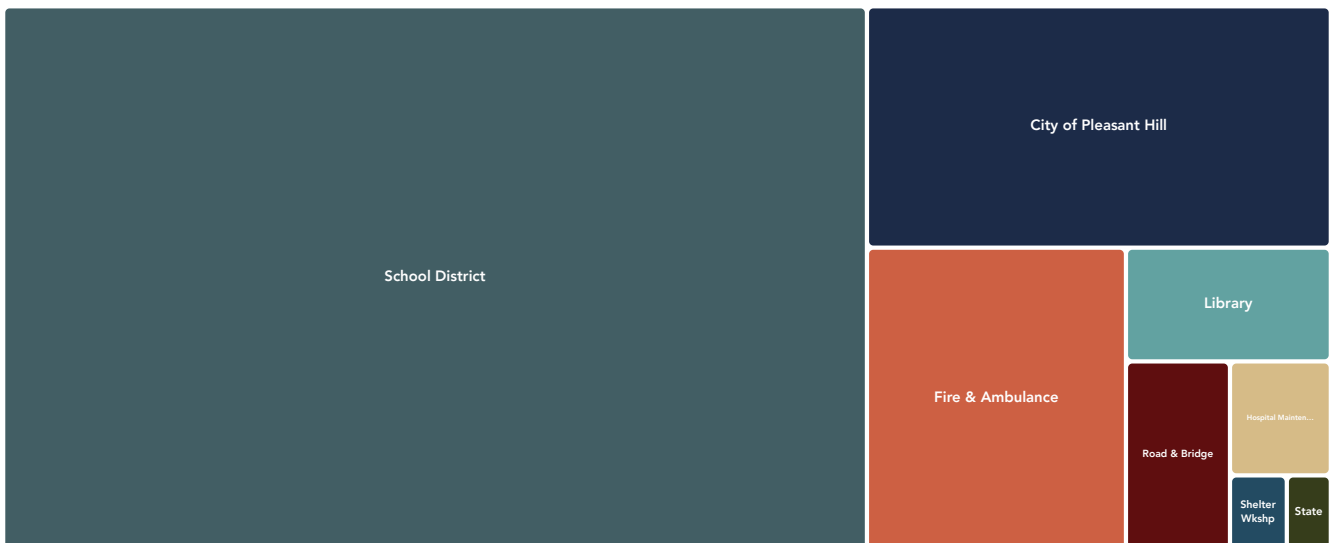
Total Sales Tax Breakdown

Local Sales Tax	2.75%
State and County Sales Tax	6.35%

Total Sales Tax: 9.1%

PROPERTY TAX

The chart below illustrates the relative size of the property tax levy for each taxing entity. Taxing entities set their mill rates based on assessed valuation and in accordance with state law, which requires revenue neutrality in distributing the property tax burden with increase allowed based on the rate of inflation.



FINANCIAL SUMMARY





BUILDING THE BUDGET

Funds and Departments

In accordance with Generally Accepted Accounting Principles (GAAP), the City of Pleasant Hill utilizes various "Funds" to account for its operations. A "Fund" is an accounting entity that has a set of self-balancing accounts to record all financial transactions for specific activities or functions. These Funds are also utilized by the City to assist in demonstrating compliance with funding restrictions or requirements. In this way, specific revenues with like funding restrictions along with the allowable usages of these revenues are grouped into a specific Fund. An overview of the City's Fund structure along with the general purpose of each Fund is provided here. A more complete breakdown of each of these Funds is provided in the individual Fund sections.

Based on the Government Finance Officer Association's (GFOA) recommendation, the City's funds are grouped into the following types: General, Special Revenue, Debt Service, Enterprise, and Fiduciary.

General Fund

The General Fund is the City's primary tax supported operating fund. It is used to account for revenues and expenditures not required to be recorded in a separate fund. Expenditures from this fund provide basic City services, such as Administration, Finance, Development Services, Communications, Building and Grounds, Police, Municipal Court, and Transfers Out.

Intergovernmental transfers are also included in the fund. The major revenue sources are property tax, sales tax, and franchise fees. An annual payment in lieu of taxes (PILOT) is received in the fund and distributed according to Council priorities.

Administration Department

The Administration Department is responsible for providing efficient, effective leadership for the City organization and serving the City Council and citizens of the City of Pleasant Hill, Missouri.

Finance Department

The Finance Department is responsible for establishing and implementing operating and financial policies and overseeing the operations and activities of all City departments.

Development Services Department

The Development Services Department serves as the administrative and enforcement authority of building and nuisance codes. The department works to ensure a safe community through building standards and ensures orderly growth according to the City's plans, ordinances, and regulations.



Communications Department

The Communications Department performs a variety of special assignments under the direction of the Assistant City Administrator, with an emphasis on marketing, communications, and community events. Work includes special projects, as well as ongoing and routine tasks.

Buildings and Grounds Department

The Buildings & Grounds Department is used to account for maintenance and repair of existing City facilities. It should be noted that this department does not account for minor maintenance or custodial expenses for facilities other than the Memorial Building and Community Building. Included is contract mowing for some City-owned property.

Police Department

The Police Department is a General Fund supported department. Nearly half of the General Fund's revenue goes to support this department. Within its budget, several operations and activities are funded, including the 24-hour dispatch and communications system, police patrol, officer training, records, and community policing.

Municipal Court

The Municipal Court handles cases involving violation of City ordinances, establishes and collects all fines, court costs, and bond money, and provides other services prescribed by applicable state statutes. The court consists of the Municipal Judge and Prosecutor, who are independent contractors, and the Court Administrator, who is an employee.

Transfers Out

Although this is not a "department," it exists as part of the General Fund to record transfers that are made to other funds from the General Fund. Traditionally, the General Fund has served as a funding source for other funds that have insufficient revenue to meet expenditures.

Risk Management Fund

The Risk Management Fund accounts for property and liability insurance claim deductibles and funds the loss control program. The fund balance originated from the return of premiums from the group self-insurance pool, of which the City is a member.

Transportation Fund

The Transportation Fund (formerly the Street Fund) is the largest of the special revenue funds. Revenues for this fund come from dedicated property taxes, state taxes, and fees distributed to the City for the purposes of road construction, repair, and maintenance.

Parks Fund

The Parks Fund provides for maintenance of the 300+ acre City park system and recreation programming. Revenues for this fund are derived from dedicated property taxes, user fees, donations, and transfers from the Park/Stormwater Sales Tax Fund. The Parks fund includes budgets for Parks Administration, Parks Maintenance, Recreation, Swimming Pool, City Lake, and Transfers Out.



Debt Service Fund

The Debt Service Fund is used to record expenditures for the payment of principal and interest on General Obligation (G.O.) Bonds and Certificates of Participation (COPs). Revenues for these payments are derived from the debt service levy collections and transfers in from other funds.

Debt payments are made through a combination of transfers from other funds that have benefited from prior improvements, a known drawdown of fund balance from a PILOT pre-payment that was previously assisting the debt payments, and the debt service property tax levy.

Capital Projects Fund

The Capital Projects Fund was created to record expenditures on major capital projects funded through various sources, including certificates of participation (COPs) and transfers in from other funds.

Capital Improvement Sales Tax Fund

The 1/2 cent Capital Improvements Sales Tax was authorized by the voters in June 1995. Revenue derived from this sales tax is dedicated exclusively to capital improvements.

Excise Tax Fund

The Excise Tax is a tax authorized by the voters for infrastructure improvements necessitated by new development. With revenues derived from building permits, the Excise Tax Fund makes transfers to the Transportation Fund for street improvements.

Parks/Stormwater Sales Tax Fund

The 1/2 cent Parks/Stormwater Sales Tax was approved by voters in April 2005. Each year, the City Council determines how best to distribute the money from this sales tax between park improvements and stormwater improvements.

Public Health Fund

The Public Health Fund was created to account for special revenues dedicated to public health efforts, which include animal control and nuisance abatement. Revenues are primarily derived from dedicated property taxes and transfers.

Pool Capital Improvement Sales Tax Fund

The 1/4 cent Capital Improvements Sales Tax was authorized by voters in April 2013 and is dedicated exclusively to capital improvements at the municipal swimming pool. The funds will primarily be used to make debt service payments. Revenues in excess of the debt service payment can be used to make other capital improvements and ongoing improvements at the swimming pool.

Special Events Fund

The Special Events Fund was created to account for the activities associated with the Cass County Fair and other special events that the City chooses to host. The fund is typically self-contained, meaning the expenses are projected to be covered by revenues received.



Water/Wastewater Fund

The Water/Wastewater Fund accounts for all of the operations of the City's water, wastewater, and trash systems. The water and wastewater systems handle approximately 3,200 customers. The Water / Wastewater Fund includes budgets for Water Supply, Water Distribution, Utility Administration, Wastewater Collection, Debt Service, and Transfers Out.

ARPA Funding

This fund is utilized to track expenses and proceeds related to the American Rescue Plan Act. With the American Rescue Plan Act, we were able to make great strides in purchasing and improving capital improvements throughout the City as a whole. Our needs will always be greater than our resources, so this plan helps us tremendously with the ability to improve our City.

Vehicle Replacement Fund

This fund is utilized to track expenses and proceeds related to the lease payments for the vehicle replacement program we are utilizing through Enterprise Fleet Management.

General Obligation Bond Fund

The General Obligation (G.O.) Bond Fund was established in April 2024 after voters approved a \$16,000,000 G.O. bond to fund parks, police, and puppies. The source of revenue for this fund is a property tax levy for its debt service.



Budgetary Fund Structure/Chart of Accounts

The **expense** account numbers used in the City of Pleasant Hill’s budgeting and accounting process are broken down by fund, department, and object. **Funds** are accounting entities with a self-balancing set of accounts that records financial transactions for a specific government activity or function. **Departments** are administrative sections of the City that have overall management responsibility for an operation or group of related operations within a functional service area (i.e. police, fire, finance). The **Object** code designates a specific expense account and is consistently applied throughout all departments and funds.

Department expense budgets are provided by line item and these items are presented in the following structure:

Fund - Department - Object

For example, professional fee expenses in the finance department would be listed as 10-512-3400.

The City accounts for **revenues** by fund and object. Revenue object codes identify the type of revenue such as taxes, intergovernmental, or licenses/permits as well as any relevant subcategories (i.e. sales tax, property tax, use tax). Like with expenses, object codes for revenues are relevant across different funds. Revenues are listed with the following structure:

Fund - Object

General fund current property taxes would be represented by the following code 10-4100.

See the following tables for a list of each fund by number:

Fund	Name
10	General
12	Debt Service
13	Capital Projects
15	Capital Improvement Sales Tax
16	Excise Tax
17	Risk Management
18	Parks / Stormwater Sales Tax
19	General Obligation Bond
20	Public Health

Fund	Name
25	Pool Capital Improvement Sales Tax
30	Transportation
40	Parks
60	Water / Wastewater
65	Special Events
70	Equipment Replacement
72	Vehicles Replacement Fund
75	CARES Act Stimulus
80	ARPA Funding

Budget Overview

REVENUES

Sales Tax: Tax charged when people purchase goods both locally (sales) or online (use).

Property Tax: Property taxes are taxes levied on both real property (i.e. a house) and personal property (things such as vehicles or equipment). Property tax rates are expressed in mills and based on the assessed value of the property.

Franchise Fees: Franchise fees are compensation for the utility's use of the public right of way. Franchise fees are a percentage based on the receipts of the company.

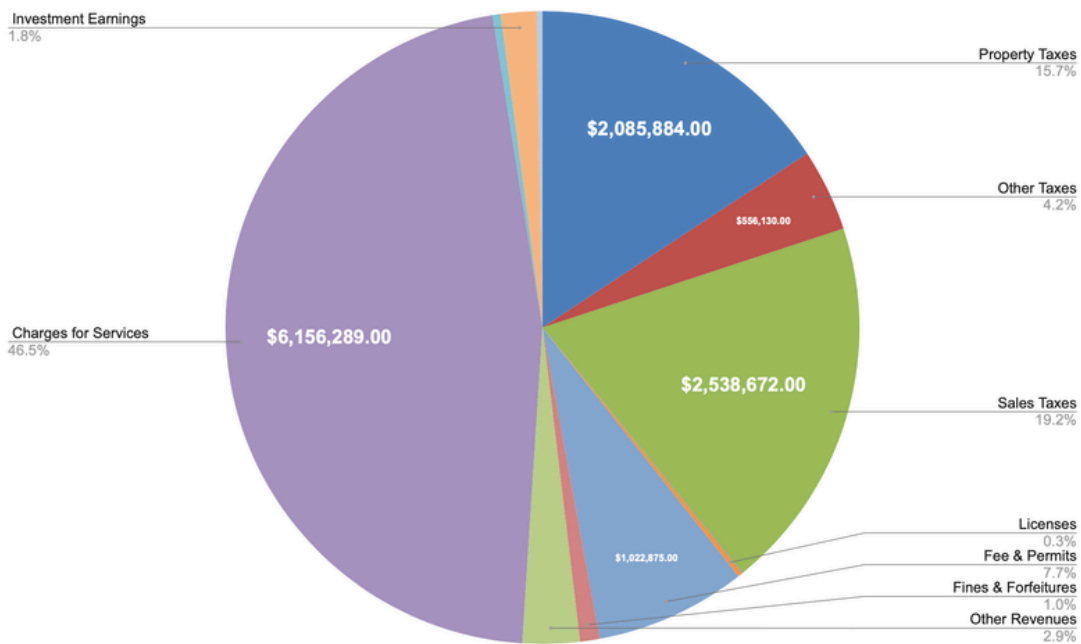
Services: Charges for service are compensation for a service provided by the City such as water and sewer services, solid waste, and recreation programs.

Fees and Permits: Revenue received from licenses and permits like business and liquor licenses and building and right of way permits.

Fines: Charges for municipal ordinance violations and court fees.

Miscellaneous: Miscellaneous revenue includes things like interest income, proceeds from asset sales, and bond proceeds.

2027 Revenue Budget by Type





Budget Overview

EXPENSES

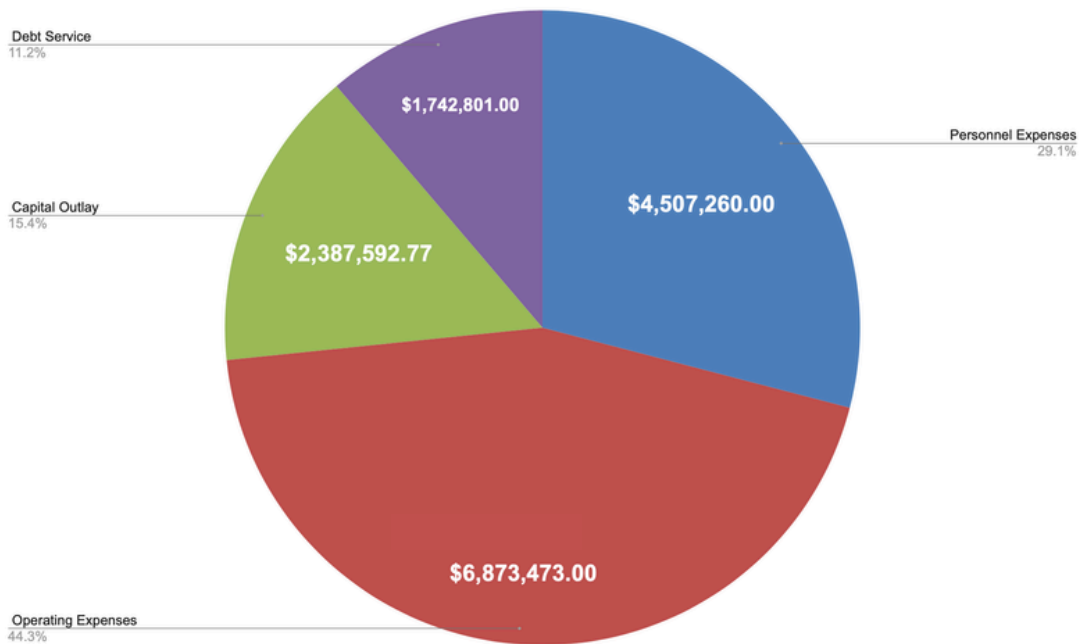
Wages and Benefits: Personnel costs for the City’s employees, including regular wages and benefits such as health insurance.

Operating Expenses: Goods such as uniform expense, office supplies, software, custodial supplies, and other supplies used to provide programs and service. Operating expenses also include expenditures related to the operations of the City, like professional services, utilities, property insurance, and maintenance.

Capital Outlay: Money spent on capital assets including buildings, roads, and equipment.

Debt: Payments on long term obligations like general obligation and revenue bonds and certificates of participation.

2027 Expense Budget by Type



FUND & DEPARTMENT BUDGETS





SUMMARY OF ALL FUNDS

Combined Summary

	General Fund	Risk Management	Equipment Replacement	Public Health	Transportation	Parks	Debt Service	Capital Projects	Capital Improvements Sales Tax (CIST)
Revenues									
Property Taxes	574,707	-	-	113,918	215,373	114,713	1,067,173	-	-
Other Taxes	15,000	-	-	-	528,500	-	-	-	-
Sales Taxes	968,590	-	-	-	439,350	-	-	-	483,790
PILOT	-	-	-	-	-	-	-	-	-
Intergovernmental	5,200	-	-	-	-	-	-	-	-
Licenses	34,052	-	-	500	-	-	-	-	-
Fee & Permits	1,018,625	-	-	750	-	3,500	-	-	-
Fines & Forfeitures	129,900	-	-	2,500	-	-	-	-	-
Other Revenues	158,500	-	-	-	227,104	-	-	-	-
Charges for Services	-	-	-	-	-	237,953	-	-	-
Sale of Surplus	-	-	-	-	-	-	-	-	-
Investment Earnings	242,875	-	-	-	-	-	-	-	-
Miscellaneous Revenues	3,250	1,000	-	-	4,500	6,025	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Total Revenues	3,150,699	1,000	-	117,668	1,414,827	362,191	1,067,173	-	483,790
Expenditures									
Personnel Expenses	3,163,720	-	-	80,200	417,400	340,940	-	-	-
Operating Expenses	1,134,281	10,150	-	32,266	547,575	458,995	-	-	-
Capital Outlay	-	-	-	-	808,000	-	-	-	282,975
Debt Service	32,220	-	-	-	-	-	1,191,529	-	-
Total Expenditures	4,330,221	10,150	-	112,466	1,772,975	799,935	1,191,529	-	282,975
Revenues Over (Under) Expenditures	(1,179,522)	(9,150)	-	5,202	(358,148)	(437,744)	(124,356)	-	200,815
Other Financing Sources (Uses)									
Transfers In	523,949	47,225	-	100	195,509	420,415	200,154	-	-
Transfers Out	(48,985)	(4,950)	-	(4,790)	(60,614)	(14,870)	(43,469)	-	(347,952)
Total Other Revenues and Expenses	474,964	42,275	-	(4,690)	134,895	405,545	156,685	-	(347,952)
Net Change in Fund Balances	(704,558)	33,125	-	512	(223,253)	(32,199)	32,329	-	(147,137)
Proceeds from fund balance	704,558	-	-	-	223,253	32,199	-	-	147,137
	-	33,125	-	512	-	-	32,329	-	-
Fund Balance - Beginning of Year	2,972,353	64,102	-	125,295	905,046	239,858	423,479	46,489	284,135
Fund Balance - End of Year	2,267,795	97,227	-	125,807	681,793	207,659	455,808	46,489	136,998
Less Restricted Balances	-	-	-	-	350,000	16,000	-	46,489	-
Unrestricted Fund Balance as of 3/31/2027	2,267,795	97,227	-	125,807	331,793	191,659	455,808	-	136,998
	52%			112%	19%	24%			48%



SUMMARY OF ALL FUNDS

Combined Summary

	Excise Tax	Parks / Stormwater Sales Tax	Pool Capital Improvements Sales Tax (CIST)	Vehicle Replacement Fund	Special Events	ARPA Fund	Water / Wastewater Utility	G.O. Bond	Total
Revenues									
Property Taxes									2,085,884
Other Taxes	12,630								556,130
Sales Taxes		429,792	217,150						2,538,672
PILOT									-
Intergovernmental						-			5,200
Licenses									34,552
Fee & Permits									1,022,875
Fines & Forfeitures									132,400
Other Revenues									385,604
Charges for Services					265,600		5,652,736		6,156,289
Sale of Surplus				53,000			1,500		54,500
Investment Earnings							-		242,875
Miscellaneous Revenues							23,100		37,875
Bond Proceeds	-	-	-	-	-	-	-	-	-
Total Revenues	12,630	429,792	217,150	53,000	265,600	-	5,677,336	-	13,252,856
Expenditures									
Personnel Expenses	-	-	-	-	-	-	505,000	-	4,507,260
Operating Expenses	-	-	-	-	238,919	-	4,451,287	-	6,873,473
Capital Outlay	-	-	60,000	239,785	-	-	264,000	732,833	2,387,593
Debt Service	-	-	-	-	-	-	519,052	-	1,742,801
Total Expenditures	-	-	60,000	239,785	238,919	-	5,739,339	732,833	15,511,127
Revenues Over (Under) Expenditures	12,630	429,792	157,150	(186,785)	26,681	-	(62,003)	(732,833)	(2,258,271)
Other Financing Sources (Uses)									
Transfers In	-	-	-	198,600	-	-	591	-	1,586,543
Transfers Out	(25,505)	(452,192)	(170,736)	-	(50,754)	-	(361,726)	-	(1,586,543)
Total Other Revenues and Expenses	(25,505)	(452,192)	(170,736)	198,600	(50,754)	-	(361,135)	-	-
Net Change in Fund Balances	(12,875)	(22,400)	(13,586)	11,815	(24,073)	-	(423,138)	(732,833)	(2,258,271)
Proceeds from fund balance	12,875	22,400	13,586	-	24,073	-	-	-	1,180,081
	-	-	-	11,815	-	-	(423,138)	(732,833)	(1,078,190)
Fund Balance - Beginning of Year	32,818	40,813	183,168	360	110,036	(0)	5,286,746	844,083	11,558,781
Fund Balance - End of Year	19,943	18,413	169,582	12,175	85,963	(0)	4,863,608	111,250	9,300,510
Less Restricted Balances	-	-	-	-	37,564	-	4,329,794	-	4,779,847
Unrestricted Fund Balance as of 3/31/2027	19,943	18,413	169,582	12,175	48,400	(0)	533,814	111,250	4,520,663
					20%		9%		29%



SUMMARY BY FUND

	FUND NAMES	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
10	GENERAL FUND					
	REVENUES	4,095,252	4,766,592	3,745,108	3,684,058	3,674,648
	EXPENDITURES	<u>3,392,449</u>	<u>4,212,474</u>	<u>4,224,049</u>	<u>3,971,179</u>	<u>4,379,206</u>
	REVENUES OVER (UNDER) EXPENDITURES	702,803	554,118	(478,941)	(287,121)	(704,558)
	BEGINNING UNENCUMBERED CASH	<u>2,002,553</u>	<u>2,705,356</u>	<u>3,259,474</u>	<u>3,259,474</u>	<u>2,972,353</u>
	ENDING UNENCUMBERED CASH	<u>2,705,356</u>	<u>3,259,474</u>	<u>2,780,533</u>	<u>2,972,353</u>	<u>2,267,795</u>
17	RISK MANAGEMENT					
	REVENUES	70,083	6,073	11,722	-	48,225
	EXPENDITURES	<u>68,977</u>	<u>39,321</u>	<u>22,260</u>	<u>34,514</u>	<u>15,100</u>
	REVENUES OVER (UNDER) EXPENDITURES	1,106	(33,248)	(10,538)	(34,514)	33,125
	BEGINNING UNENCUMBERED CASH	<u>130,758</u>	<u>131,864</u>	<u>98,616</u>	<u>98,616</u>	<u>64,102</u>
	ENDING UNENCUMBERED CASH	<u>131,864</u>	<u>98,616</u>	<u>88,078</u>	<u>64,102</u>	<u>97,227</u>
70	EQUIPMENT REPLACEMENT					
	REVENUES	-	-	-	-	-
	EXPENDITURES	-	<u>40,806</u>	-	-	-
	REVENUES OVER (UNDER) EXPENDITURES	-	(40,806)	-	-	-
	BEGINNING UNENCUMBERED CASH	<u>40,806</u>	<u>40,806</u>	-	-	-
	ENDING UNENCUMBERED CASH	<u>40,806</u>	-	-	-	-
30	TRANSPORTATION					
	REVENUES	1,483,986	1,787,401	1,544,994	1,595,699	1,610,336
	EXPENDITURES	<u>1,237,554</u>	<u>2,066,764</u>	<u>2,044,747</u>	<u>1,687,577</u>	<u>1,833,589</u>
	REVENUES OVER (UNDER) EXPENDITURES	246,432	(279,363)	(499,753)	(91,878)	(223,253)
	BEGINNING UNENCUMBERED CASH	<u>1,029,855</u>	<u>1,276,287</u>	<u>996,924</u>	<u>996,924</u>	<u>905,046</u>
	ENDING UNENCUMBERED CASH	<u>1,276,287</u>	<u>996,924</u>	<u>497,171</u>	<u>905,046</u>	<u>681,793</u>
40	PARKS					
	REVENUES	750,342	819,740	802,413	832,804	782,606
	EXPENDITURES	<u>739,392</u>	<u>748,925</u>	<u>839,666</u>	<u>825,861</u>	<u>814,805</u>
	REVENUES OVER (UNDER) EXPENDITURES	10,950	70,815	(37,253)	6,943	(32,199)
	BEGINNING UNENCUMBERED CASH	<u>151,150</u>	<u>162,100</u>	<u>232,915</u>	<u>232,915</u>	<u>239,858</u>
	ENDING UNENCUMBERED CASH	<u>162,100</u>	<u>232,915</u>	<u>195,662</u>	<u>239,858</u>	<u>207,659</u>
12	DEBT SERVICE					
	REVENUES	1,130,866	1,201,844	1,210,033	1,245,416	1,267,327
	EXPENDITURES	<u>957,261</u>	<u>1,429,553</u>	<u>1,179,410</u>	<u>1,172,871</u>	<u>1,234,998</u>
	REVENUES OVER (UNDER) EXPENDITURES	173,605	(227,709)	30,623	72,545	32,329
	BEGINNING UNENCUMBERED CASH	<u>405,038</u>	<u>578,643</u>	<u>350,934</u>	<u>350,934</u>	<u>423,479</u>
	ENDING UNENCUMBERED CASH	<u>578,643</u>	<u>350,934</u>	<u>381,557</u>	<u>423,479</u>	<u>455,808</u>



SUMMARY BY FUND

FUND NUMBERS	FUND NAMES	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
13	CAPITAL PROJECTS					
	REVENUES	-	85,572	-	-	-
	EXPENDITURES	<u>172,902</u>	<u>3,250</u>	<u>-</u>	<u>-</u>	<u>-</u>
	REVENUES OVER (UNDER) EXPENDITURES	(172,902)	82,322	-	-	-
	BEGINNING UNENCUMBERED CASH	<u>137,069</u>	<u>(35,833)</u>	<u>46,489</u>	<u>46,489</u>	<u>46,489</u>
	ENDING UNENCUMBERED CASH	<u>(35,833)</u>	<u>46,489</u>	<u>46,489</u>	<u>46,489</u>	<u>46,489</u>
15	CAPITAL IMPROVEMENTS SALES TAX					
	REVENUES	470,254	464,899	479,000	479,000	483,790
	EXPENDITURES	<u>475,149</u>	<u>545,726</u>	<u>839,460</u>	<u>811,314</u>	<u>630,927</u>
	REVENUES OVER (UNDER) EXPENDITURES	(4,895)	(80,827)	(360,460)	(332,314)	(147,137)
	BEGINNING UNENCUMBERED CASH	<u>702,171</u>	<u>697,276</u>	<u>616,449</u>	<u>616,449</u>	<u>284,135</u>
	ENDING UNENCUMBERED CASH	<u>697,276</u>	<u>616,449</u>	<u>255,989</u>	<u>284,135</u>	<u>136,998</u>
16	EXCISE TAX					
	REVENUES	34,125	26,776	17,472	15,399	12,630
	EXPENDITURES	<u>31,386</u>	<u>41,534</u>	<u>50,699</u>	<u>50,699</u>	<u>25,505</u>
	REVENUES OVER (UNDER) EXPENDITURES	2,739	(14,758)	(33,227)	(35,300)	(12,875)
	BEGINNING UNENCUMBERED CASH	<u>80,137</u>	<u>82,876</u>	<u>68,118</u>	<u>68,118</u>	<u>32,818</u>
	ENDING UNENCUMBERED CASH	<u>82,876</u>	<u>68,118</u>	<u>34,891</u>	<u>32,818</u>	<u>19,943</u>
18	PARKS / STORMWATER SALES TAX					
	REVENUES	423,931	414,886	425,715	425,715	429,792
	EXPENDITURES	<u>442,000</u>	<u>454,960</u>	<u>452,029</u>	<u>452,029</u>	<u>452,192</u>
	REVENUES OVER (UNDER) EXPENDITURES	(18,069)	(40,074)	(26,314)	(26,314)	(22,400)
	BEGINNING UNENCUMBERED CASH	<u>125,270</u>	<u>107,201</u>	<u>67,127</u>	<u>67,127</u>	<u>40,813</u>
	ENDING UNENCUMBERED CASH	<u>107,201</u>	<u>67,127</u>	<u>40,813</u>	<u>40,813</u>	<u>18,413</u>
20	PUBLIC HEALTH					
	REVENUES	167,307	116,247	114,563	124,187	117,768
	EXPENDITURES	<u>92,491</u>	<u>105,453</u>	<u>203,688</u>	<u>214,121</u>	<u>117,256</u>
	REVENUES OVER (UNDER) EXPENDITURES	74,816	10,794	(89,125)	(89,934)	512
	BEGINNING UNENCUMBERED CASH	<u>129,619</u>	<u>204,435</u>	<u>215,229</u>	<u>215,229</u>	<u>125,295</u>
	ENDING UNENCUMBERED CASH	<u>204,435</u>	<u>215,229</u>	<u>126,104</u>	<u>125,295</u>	<u>125,807</u>
25	POOL - CAPITAL IMPR. SALES TAX					
	REVENUES	211,965	207,443	213,110	214,000	217,150
	EXPENDITURES	<u>176,500</u>	<u>177,880</u>	<u>169,174</u>	<u>169,174</u>	<u>230,736</u>
	REVENUES OVER (UNDER) EXPENDITURES	35,465	29,563	43,936	44,826	(13,586)
	BEGINNING UNENCUMBERED CASH	<u>73,314</u>	<u>108,779</u>	<u>138,342</u>	<u>138,342</u>	<u>183,168</u>
	ENDING UNENCUMBERED CASH	<u>108,779</u>	<u>138,342</u>	<u>182,278</u>	<u>183,168</u>	<u>169,582</u>

SUMMARY BY FUND

FUND NUMBERS	FUND NAMES	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
65	SPECIAL EVENTS					
	REVENUES	216,036	282,874	233,400	287,267	265,600
	EXPENDITURES	276,512	248,092	275,627	272,492	289,673
	REVENUES OVER (UNDER) EXPENDITURES	(60,476)	34,782	(42,227)	14,775	(24,073)
	BEGINNING UNENCUMBERED CASH	120,955	60,479	95,261	95,261	110,036
	ENDING UNENCUMBERED CASH	60,479	95,261	53,034	110,036	85,963
60	WATER / WASTEWATER UTILITY					
	REVENUES	5,354,970	5,603,094	5,901,504	9,196,788	5,677,927
	EXPENDITURES	4,895,679	6,169,846	7,882,236	9,166,580	6,101,065
	REVENUES OVER (UNDER) EXPENDITURES	459,291	(566,752)	(1,980,732)	30,208	(423,138)
	BEGINNING UNENCUMBERED CASH	2,855,434	5,823,290	5,256,538	5,256,538	5,286,746
	ENDING UNENCUMBERED CASH	3,314,725	5,256,538	5,238,044	5,286,746	4,863,608
75	GENERAL OBLIGATIONS BOND					
	REVENUES	-	-	-	180,032	-
	EXPENDITURES	-	-	-	7,723,793	732,833
	REVENUES OVER (UNDER) EXPENDITURES	-	-	-	(7,543,761)	(732,833)
	BEGINNING UNENCUMBERED CASH	-	-	-	8,387,844	844,083
	ENDING UNENCUMBERED CASH	-	-	-	844,083	111,250
80	ARPA FUND					
	REVENUES	-	-	-	-	-
	EXPENDITURES	1,214,535	225,759	-	50,603	-
	REVENUES OVER (UNDER) EXPENDITURES	(1,214,535)	(225,759)	-	(50,603)	-
	BEGINNING UNENCUMBERED CASH	1,490,897	276,362	50,603	50,603	(0)
	ENDING UNENCUMBERED CASH	276,362	50,603	50,603	(0)	(0)
72	VEHICLE REPLACEMENT FUND					
	REVENUES	13,850	237,860	225,000	223,854	251,600
	EXPENDITURES	214,353	245,641	232,200	229,796	239,785
	REVENUES OVER (UNDER) EXPENDITURES	(200,503)	(7,781)	(7,200)	(5,942)	11,815
	BEGINNING UNENCUMBERED CASH	5,366	14,083	14,083	6,302	360
	ENDING UNENCUMBERED CASH	14,083	6,302	6,883	360	12,175
TOTAL	GRAND TOTAL					
	REVENUES	14,422,967	16,021,301	14,924,034	18,504,219	14,839,399
	EXPENDITURES	14,387,140	16,755,984	18,415,245	26,832,603	17,097,670
	REVENUES OVER (UNDER) EXPENDITURES	35,827	(734,683)	(3,491,211)	(8,328,385)	(2,258,271)
	BEGINNING UNENCUMBERED CASH	9,480,392	12,234,004	11,507,102	19,887,165	11,558,781
	ENDING UNENCUMBERED CASH	9,725,439	11,499,321	9,978,129	11,558,781	9,300,510



10: GENERAL FUND

Revenues and Expenses Summary

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUE SUMMARY					
PROPERTY TAXES	545,947	563,098	565,265	565,265	574,707
OTHER TAXES	17,511	15,502	16,000	16,000	15,000
SALES TAXES	939,662	929,797	964,550	955,000	968,590
PILOT	201,366	749,995	-	-	-
INTERGOVERNMENTAL	5,290	5,192	5,300	5,300	5,200
LICENSES	33,593	31,076	31,500	33,564	34,052
FEES & PERMITS	1,051,111	1,129,065	1,046,575	1,028,425	1,018,625
FINES & FORFEITURES	145,263	139,188	120,000	129,981	129,900
OTHER REVENUES	106,834	129,151	156,200	159,005	158,500
SALE OF SURPLUS	60,249	47,000	-	-	-
INVESTMENT EARNINGS	478,141	524,796	320,000	270,000	242,875
MISCELLANEOUS REVENUES	33,098	3,875	2,700	4,500	3,250
TRANSFERS IN	<u>477,187</u>	<u>498,857</u>	<u>517,018</u>	<u>517,018</u>	<u>523,949</u>
TOTAL REVENUES	<u>4,095,252</u>	<u>4,766,592</u>	<u>3,745,108</u>	<u>3,684,058</u>	<u>3,674,648</u>
EXPENDITURE SUMMARY					
PERSONNEL EXPENSES	2,444,696	2,669,027	3,039,900	2,875,050	3,163,720
OPERATING EXPENSES	878,178	945,140	1,104,632	1,016,174	1,134,281
CAPITAL OUTLAY	7,575	30,499	-	-	-
DEBT SERVICE	-	29,651	31,517	31,955	32,220
TRANSFERS OUT	<u>62,000</u>	<u>322,020</u>	<u>48,000</u>	<u>48,000</u>	<u>48,985</u>
TOTAL EXPENDITURES	<u>3,392,449</u>	<u>3,996,337</u>	<u>4,224,049</u>	<u>3,971,179</u>	<u>4,379,206</u>
REVENUES OVER (UNDER) EXPENDITURES	702,803	770,255	(478,941)	(287,121)	(704,558)
BEGINNING UNENCUMBERED CASH BALANCE	<u>2,002,553</u>	<u>2,705,356</u>	<u>3,259,474</u>	<u>3,259,474</u>	<u>2,972,353</u>
ENDING UNENCUMBERED CASH BALANCE	<u>2,705,356</u>	<u>3,475,611</u>	<u>2,780,533</u>	<u>2,972,353</u>	<u>2,267,795</u>



10: GENERAL FUND

Line-Item Budget Revenues

		2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUES						
PROPERTY TAXES						
10-4100	CURRENT TAXES	521,109	536,965	533,269	533,269	542,176
10-4105	DELINQUENT TAXES	<u>24,838</u>	<u>26,133</u>	<u>31,996</u>	<u>31,996</u>	<u>32,531</u>
	TOTAL	<u>545,947</u>	<u>563,098</u>	<u>565,265</u>	<u>565,265</u>	<u>574,707</u>
OTHER TAXES						
10-4110	FINANCIAL INSTITUTIONS	99	146	-	-	-
10-4115	CIGARETTE TAXES	<u>17,412</u>	<u>15,356</u>	<u>16,000</u>	<u>16,000</u>	<u>15,000</u>
	TOTAL	<u>17,511</u>	<u>15,502</u>	<u>16,000</u>	<u>16,000</u>	<u>15,000</u>
SALES TAXES						
10-4120	SALES TAXES - 1%	<u>939,662</u>	<u>929,797</u>	<u>964,550</u>	<u>955,000</u>	<u>968,590</u>
PILOT						
10-4135	PILOT PAYMENTS	<u>201,366</u>	<u>749,995</u>	<u>-</u>	<u>-</u>	<u>-</u>
INTERGOVERNMENTAL						
10-4140	C.I.D. / COUNTY	5,290	5,192	5,300	5,300	5,200
10-4145	NID / COUNTY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>5,290</u>	<u>5,192</u>	<u>5,300</u>	<u>5,300</u>	<u>5,200</u>
LICENSES						
10-4150	LICENSES - OCCUPATIONAL	21,639	20,041	20,000	22,064	23,052
10-4155	LICENSES - LIQUOR	<u>11,954</u>	<u>11,035</u>	<u>11,500</u>	<u>11,500</u>	<u>11,000</u>
	TOTAL	<u>33,593</u>	<u>31,076</u>	<u>31,500</u>	<u>33,564</u>	<u>34,052</u>
FEES & PERMITS						
10-4200	FRANCHISE FEE - ELECTRIC	732,778	749,469	742,000	725,000	735,000
10-4205	FRANCHISE FEE - GAS	120,720	189,951	150,000	140,000	145,000
10-4210	FRANCHISE FEE - TELECOMMUNICATIONS	48,904	49,794	48,500	48,500	49,000
10-4215	FRANCHISE FEE - CABLE	56,605	49,564	51,000	51,000	48,500
10-4230	BUILDING PERMITS	82,986	79,773	37,075	48,990	29,625
10-4235	PLAN FEES	<u>9,118</u>	<u>10,514</u>	<u>18,000</u>	<u>14,935</u>	<u>11,500</u>
	TOTAL	<u>1,051,111</u>	<u>1,129,065</u>	<u>1,046,575</u>	<u>1,028,425</u>	<u>1,018,625</u>
FINES & FORFEITURES						
10-4270	COURT - FINES	126,359	118,933	102,500	110,000	110,000
10-4275	COURT - FORFEITURES	600	2,900	1,500	2,650	3,000
10-4280	DWI RECOUPMENT	1,257	498	-	325	-
10-4282	COURT COSTS	12,500	12,343	12,400	12,501	12,500
10-4283	INMATE PRISONER DETAINEE SECURITY FUND	2,080	2,066	1,600	2,060	2,000
10-4284	CRIME VICTIMS - CITY	385	381	300	395	400
10-4286	PD TRAINING - CITY	<u>2,082</u>	<u>2,067</u>	<u>1,700</u>	<u>2,050</u>	<u>2,000</u>
	TOTAL	<u>145,263</u>	<u>139,188</u>	<u>120,000</u>	<u>129,981</u>	<u>129,900</u>

10: GENERAL FUND

Line-Item Budget Revenues

		2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
OTHER REVENUE						
10-4295	POLICE REPORTS	1,806	1,363	1,500	1,500	1,500
10-4300	BUILDINGS & GROUNDS - RENT & DONATIONS	42,922	29,638	17,500	19,305	20,000
10-4305	ECONOMIC DEVELOPMENT - CONTRIBUTIONS	4,300	4,300	4,300	5,000	5,000
10-4307	ECONOMIC DEVELOPMENT - REIMBURSEMENT	15,045	-	-	-	-
10-4347	SRO REIMBURSEMENT - PD	26,946	28,952	42,000	42,000	42,000
10-4360	GRANTS / DONATIONS - POLICE	12,078	63,817	90,000	90,000	90,000
10-4363	GRANTS / DONATIONS - POST	3,624	885	800	975	-
10-4367	GRANTS - HISTORIC PRESERVATION	-	-	-	-	-
10-4372	REFUND - CITY GAS PURCHASE	<u>113</u>	<u>196</u>	<u>100</u>	<u>225</u>	<u>-</u>
	TOTAL	<u>106,834</u>	<u>129,151</u>	<u>156,200</u>	<u>159,005</u>	<u>158,500</u>
SALE OF SURPLUS						
10-4650	SALE OF SURPLUS	60,249	47,000	-	-	-
10-4670	OUTSIDE CONTRIBUTIONS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>60,249</u>	<u>47,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
INVESTMENT EARNINGS						
10-4750	INTEREST EARNINGS	<u>478,141</u>	<u>524,796</u>	<u>320,000</u>	<u>270,000</u>	<u>242,875</u>
MISCELLANEOUS REVENUE						
10-4800	MISCELLANEOUS REVENUE	<u>33,098</u>	<u>3,875</u>	<u>2,700</u>	<u>4,500</u>	<u>3,250</u>
	TOTAL	<u>33,098</u>	<u>3,875</u>	<u>2,700</u>	<u>4,500</u>	<u>3,250</u>
TRANSFERS IN						
10-4912	TRF. FROM DEBT SERVICE (ADMIN. FEE)	35,900	30,220	41,552	41,552	43,469
10-4915	TRF. FROM CAP. IMPR. SALES TAX (ADMIN. FEE)	18,800	18,800	19,160	19,160	19,352
10-4916	TRF. FROM EXCISE TAX (ADMIN. FEE)	1,386	1,534	699	699	505
10-4917	TRF. FROM RISK MANAGEMENT (ADMIN. FEE)	3,350	3,500	3,650	3,650	3,335
10-4917	TRF. FROM RISK MANAGEMENT (REC AWARD)	-	-	-	-	-
10-4918	TRF. FROM PARK / STORMWATER (ADMIN. FEE)	17,000	16,960	17,029	17,029	17,192
10-4920	TRF. FROM PUBLIC HEALTH (ADMIN. FEE)	4,140	4,460	4,578	4,578	4,790
10-4925	TRF. FROM POOL - CISTX (ADMIN. FEE)	8,500	8,480	8,524	8,524	8,686
10-4930	TRF. FROM TRANSPORTATION (ADMIN. FEE)	47,640	51,615	54,172	54,172	56,384
10-4940	TRF. FROM PARKS (ADMIN. FEE)	14,635	14,343	14,219	14,219	14,870
10-4960	TRF. FROM WATER / WASTEWATER (ADMIN. FEE)	167,847	194,114	194,339	194,339	195,000
10-4961	TRF. FROM WATER / WASTEWATER (TRASH)	145,339	142,181	146,446	146,446	147,716
10-4965	TRF. FROM SPECIAL EVENTS (ADMIN. FEE)	12,650	12,650	12,650	12,650	12,650
10-4975	TRF. FROM CARES ACT FUND	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>477,187</u>	<u>498,857</u>	<u>517,018</u>	<u>517,018</u>	<u>523,949</u>
	TOTAL REVENUES	<u>4,095,252</u>	<u>4,766,592</u>	<u>3,745,108</u>	<u>3,684,058</u>	<u>3,674,648</u>



10: GENERAL FUND

Expenses by Department Summary

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET	
EXPENDITURE SUMMARY						
10-510	ADMINISTRATION	1,271,105	725,938	793,397	722,931	800,890
10-512	FINANCE	30,703	573,573	625,236	613,617	668,378
10-513	DEVELOPMENT SERVICES	185,201	286,382	278,695	252,411	295,165
10-514	COMMUNICATIONS	-	77,457	105,040	91,770	88,665
10-516	BUILDINGS & GROUNDS	212,659	240,164	250,435	250,435	249,435
10-520	POLICE DEPARTMENT	1,515,492	1,868,323	2,001,131	1,881,980	2,111,053
10-521	MUNICIPAL COURT	115,289	118,617	122,115	110,035	116,635
10-599	TRANSFERS OUT	62,000	322,020	48,000	48,000	48,985
	TOTAL EXPENDITURES	<u>3,392,449</u>	<u>4,212,474</u>	<u>4,224,049</u>	<u>3,971,179</u>	<u>4,379,206</u>
	REVENUES OVER (UNDER) EXPENDITURES	702,803	554,118	(478,941)	(287,121)	(704,558)
	BEGINNING UNENCUMBERED CASH	<u>2,002,553</u>	<u>2,705,356</u>	<u>3,259,474</u>	<u>3,259,474</u>	<u>2,972,353</u>
	ENDING UNENCUMBERED CASH	<u>2,705,356</u>	<u>3,259,474</u>	<u>2,780,533</u>	<u>2,972,353</u>	<u>2,267,795</u>

10-510: ADMINISTRATION

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
PERSONNEL SERVICES					
10-510-2000 SALARIES	479,195	353,772	379,450	340,000	386,350
10-510-2100 FICA	34,557	25,411	29,500	24,500	30,000
10-510-2150 INSURANCE BENEFITS	78,303	50,642	49,750	47,500	59,520
10-510-2200 LAGERS	88,425	72,627	74,000	68,000	74,000
10-510-2225 457 CONTRIBUTION	-	-	-	-	7,150
TOTAL	<u>680,480</u>	<u>502,452</u>	<u>532,700</u>	<u>480,000</u>	<u>557,020</u>
OPERATING EXPENSES					
10-510-2250 UNIFORM EXPENSE	500	-	500	-	700
10-510-2400 UNEMPLOYEMENT BENEFITS	-	2,865	-	-	-
10-510-3000 OFFICE SUPPLIES	5,686	881	800	800	800
10-510-3050 PRINTING	1,131	913	950	950	1,200
10-510-3100 POSTAGE	1,192	-	-	20	-
10-510-3150 PUBLICATIONS & DUES	8,165	11,458	11,727	11,000	7,670
10-510-3200 MEETINGS & CONVENTIONS	14,645	5,529	35,560	20,560	8,790
10-510-3250 TELEPHONE	15,253	-	-	-	-
10-510-3300 BUILDING MAINTENANCE / UTILITIES / TRASH	14,258	-	-	-	-
10-510-3350 INSURANCE	187,457	-	-	-	-
10-510-3400 PROFESSIONAL FEES	149,109	131,888	78,100	109,000	78,300
10-510-3450 OFFICE EQUIPMENT & FURN	1,990	-	-	-	-
10-510-3550 COUNTY TAX COLLECTOR FEE	81,130	-	-	-	-
10-510-3500 COMCAST INTERNET SVCS	-	-	-	-	-
10-510-3560 ETS - COLLECTION FEES	173	-	-	-	-
10-510-3600 PAYROLL SERVICES	10,920	12,954	15,650	16,000	22,300
10-510-3650 ELECTION EXPENSE	20,254	11,931	3,000	3,000	3,000
10-510-3700 MAPS, DEEDS, R/W & RESEARCH	64	5,300	-	-	-
10-510-3750 SERVICE & MAINTENANCE OFFICE EQUIPMENT	44,714	31,586	47,310	47,310	33,310
10-510-4000 AUTO ALLOWANCE / MILEAGE	-	-	-	-	-
10-510-4100 VEHICLE MAINTS & REPAIRS	14	-	-	-	-
10-510-4150 EQUIPMENT MAINTANANCE & REPAIR	-	-	-	-	-
10-510-4200 RECYCLING PROGRAM	-	-	-	14,191	10,500
10-510-6350 PAYMENTS TO DOWNTOWN CID	-	-	-	-	-
10-510-4500 MISCELLANEOUS EXPENSE	33,970	8,181	67,100	20,100	77,300
10-510-4505 COVID EXPENSES	-	-	-	-	-
10-510-4510 MISC EXP-MAYOR'S TREE FUND	-	-	-	-	-
TOTAL	<u>590,625</u>	<u>223,486</u>	<u>260,697</u>	<u>242,931</u>	<u>243,870</u>
CAPITAL OUTLAY					
10-510-5000 MACHINERY & EQUIPMENT	-	-	-	-	-
TOTAL	-	-	-	-	-
TOTAL	<u>1,271,105</u>	<u>725,938</u>	<u>793,397</u>	<u>722,931</u>	<u>800,890</u>

10-512: FINANCE

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
PERSONNEL SERVICES					
10-512-2000 SALARIES	-	103,952	104,500	115,700	124,000
10-512-2100 FICA	-	6,907	8,000	8,400	10,000
10-512-2150 INSURANCE BENEFITS	-	24,321	26,250	26,250	27,500
10-512-2200 LAGERS	-	18,988	20,500	21,000	21,000
TOTAL	<u>-</u>	<u>154,168</u>	<u>159,250</u>	<u>171,350</u>	<u>182,500</u>
OPERATING EXPENSES					
10-512-2250 UNIFORM EXPENSE	-	-	500	500	500
10-512-3000 OFFICE SUPPLIES	-	3,785	3,280	4,400	3,960
10-512-3050 PRINTING	-	216	250	270	300
10-512-3100 POSTAGE	1,192	2,049	1,000	500	950
10-512-3150 PUBLICATIONS & DUES	-	254	300	205	250
10-512-3200 MEETINGS & CONVENTIONS	-	841	1,220	50	500
10-512-3250 TELEPHONE	15,253	8,478	9,300	8,000	-
10-512-3300 BUILDING MAINTENANCE / UTILITIES / TRASH	14,258	13,792	16,900	14,500	15,480
10-512-3350 INSURANCE	-	194,237	236,275	206,497	240,021
10-512-3400 PROFESSIONAL FEES	-	32,801	23,509	26,570	27,700
10-512-3450 OFFICE EQUIPMENT & FURN	-	-	-	-	-
10-512-3550 COUNTY TAX COLLECTOR FEE	-	88,190	93,000	93,000	94,581
10-512-3500 COMCAST INTERNET SVCS	-	-	-	-	14,400
10-512-3560 ETS - COLLECTION FEES	-	-	-	-	-
10-512-3600 PAYROLL SERVICES	-	-	-	-	-
10-512-3650 ELECTION EXPENSE	-	-	-	-	-
10-512-3700 MAPS, DEEDS, R/W & RESEARCH	-	-	-	-	-
10-512-3750 SERVICE & MAINTENANCE OFFICE EQUIPMENT	-	38,480	41,235	44,020	45,444
10-512-4000 AUTO ALLOWANCE / MILEAGE	-	-	-	-	-
10-512-4100 VEHICLE MAINTS & REPAIRS	-	-	-	-	-
10-512-4150 EQUIPMENT MAINTANANCE & REPAIR	-	-	-	-	-
10-512-6350 PAYMENTS TO DOWNTOWN CID	-	5,192	5,800	5,800	5,800
10-512-4500 MISCELLANEOUS EXPENSE	-	1,439	1,900	6,000	3,772
10-512-4505 COVID EXPENSES	-	-	-	-	-
10-512-4510 MISC EXP-MAYOR'S TREE FUND	-	-	-	-	-
TOTAL	<u>30,703</u>	<u>389,754</u>	<u>434,469</u>	<u>410,312</u>	<u>453,658</u>
CAPITAL OUTLAY					
10-512-5000 MACHINERY & EQUIPMENT	-	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEBT SERVICE					
10-512-8000 LEASE - TELEPHONE	-	24,485	24,540	24,540	24,540
10-512-8005 LEASE - COPIER	-	5,166	4,800	4,805	5,040
10-512-8010 LEASE - POSTAGE MACHINE	-	-	2,177	2,610	2,640
TOTAL	<u>-</u>	<u>29,651</u>	<u>31,517</u>	<u>31,955</u>	<u>32,220</u>
TOTAL	<u>30,703</u>	<u>573,573</u>	<u>625,236</u>	<u>613,617</u>	<u>668,378</u>

10-513: DEVELOPMENT SERVICES

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
PERSONNEL SERVICES					
10-513-2000 SALARIES	98,767	155,057	159,000	137,000	168,000
10-513-2100 FICA	6,945	10,839	12,500	10,000	13,000
10-513-2150 INSURANCE BENEFITS	28,364	37,875	41,500	37,000	47,000
10-513-2200 LAGERS	17,184	30,279	31,000	26,500	32,500
10-513-2400 UNEMPLOYMENT BENEFITS	—	—	—	—	—
TOTAL	<u>151,260</u>	<u>234,050</u>	<u>244,000</u>	<u>210,500</u>	<u>260,500</u>
OPERATING EXPENSES					
10-513-2250 UNIFORM EXPENSE	-	42	200	200	300
10-513-3000 OFFICE SUPPLIES	886	829	500	500	400
10-513-3050 PRINTING	333	-	350	350	400
10-513-3100 POSTAGE	87	111	250	250	350
10-513-3150 PUBLICATIONS & DUES	215	66	245	245	335
10-513-3200 MEETINGS & CONVENTIONS	336	735	1,800	350	1,000
10-513-3300 BUILDING MAINTENANCE / UTILITIES / TRASH	35	-	-	500	500
10-513-3350 INSURANCE	-	-	-	-	-
10-513-3400 PROFESSIONAL FEES	22,639	16,202	20,000	30,500	18,500
10-513-3450 OFFICE EQUIPMENT & FURNITURE	30	4,678	1,000	500	1,880
10-513-3550 PLANNING & ZONING EXPENSE	1,588	1,133	1,200	1,200	1,200
10-513-3560 ETS COLLECTION FEES	2,394	3,939	4,800	4,000	4,800
10-513-3700 MAPS, DEEDS & RESEARCH	-	256	50	66	650
10-513-3850 ECONOMIC DEVELOPMENT EFFORTS	-	-	-	-	-
10-513-4050 VEHICLE EXPENSE - GAS & OIL	2,072	2,833	3,550	2,500	3,550
10-513-4100 VEHICLE MAINTENANCE & REPAIRS	86	21	500	500	500
10-513-4150 EQUIPMENT & SUPPLIES	-	179	-	-	-
10-513-4500 MISCELLANEOUS EXPENSE	335	320	250	250	300
10-513-4200 CONDEMNATION EXPENSE	<u>2,905</u>	<u>20,988</u>	—	—	—
TOTAL	<u>33,941</u>	<u>52,332</u>	<u>34,695</u>	<u>41,911</u>	<u>34,665</u>
CAPITAL OUTLAY					
10-513-5000 MACHINERY & EQUIPMENT	—	—	—	—	—
10-513-5050 SOFTWARE & EQUIPMENT	—	—	—	—	—
TOTAL	<u>185,201</u>	<u>286,382</u>	<u>278,695</u>	<u>252,411</u>	<u>295,165</u>



10-514: COMMUNICATIONS

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
PERSONNEL SERVICES					
10-514-2000 SALARIES	-	48,519	47,000	47,500	49,000
10-514-2100 FICA	-	3,565	4,000	3,700	3,800
10-514-2150 INSURANCE BENEFITS	-	3,389	8,500	9,700	8,500
10-514-2200 LAGERS	-	6,496	9,200	10,100	9,500
TOTAL	-	<u>61,969</u>	<u>68,700</u>	<u>71,000</u>	<u>70,800</u>
OPERATING EXPENSES					
10-514-2250 UNIFORM EXPENSE	-	-	-	-	-
10-514-3000 OFFICE SUPPLIES	-	-	-	-	-
10-514-3050 PRINTING	-	-	-	-	-
10-514-3100 POSTAGE	-	-	-	-	-
10-514-3150 PUBLICATIONS & DUES	-	-	-	-	600
10-514-3200 MEETINGS & CONVENTIONS	-	578	600	140	-
10-514-3250 TELEPHONE	-	-	540	540	-
10-514-3400 PROFESSIONAL FEES	-	2,696	16,300	7,200	6,300
10-514-3750 SERVICE OFFICE EQUIPMT	-	240	250	240	240
10-514-3850 ECONOMIC DEVE. EFFORTS	-	-	8,000	2,000	350
10-514-4000 AUTO ALLOWANCE	-	-	-	-	-
10-514-4500 MISC. EXPENSE	-	38	-	-	500
10-514-4550 COMMUNICATION AND EVENTS	-	11,936	10,650	10,650	9,875
TOTAL	-	<u>15,488</u>	<u>36,340</u>	<u>20,770</u>	<u>17,865</u>
CAPITAL OUTLAY					
10-514-5000 MACHINERY & EQUIPMENT	-	-	-	-	-
TOTAL	-	<u>77,457</u>	<u>105,040</u>	<u>91,770</u>	<u>88,665</u>



10-516: BUILDINGS & GROUNDS

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
PERSONNEL SERVICES					
10-516-2000 SALARIES	99,834	120,060	131,000	131,000	122,000
10-516-2100 FICA	9,562	8,399	10,500	10,500	9,500
10-516-2150 INSURANCE BENEFITS	20,586	14,877	10,500	13,300	16,500
10-516-2200 LAGERS	<u>12,320</u>	<u>17,156</u>	<u>21,000</u>	<u>18,200</u>	<u>20,500</u>
TOTAL	<u>142,302</u>	<u>160,492</u>	<u>173,000</u>	<u>173,000</u>	<u>168,500</u>
OPERATING EXPENSES					
10-516-2250 UNIFORM EXPENSE	533	215	600	1,165	600
10-516-3000 OFFICE SUPPLIES	-	348	500	500	500
10-516-3150 PUBLICATION & DUES	75	-	-	-	-
10-516-3250 TELEPHONE	-	-	-	-	-
10-516-3300 BUILDING MAINTENANCE, UTILITIES & TRASH	23,205	26,349	27,660	28,500	25,160
10-516-3325 BUILDING MAINTENANCE & REPAIRS	21,113	19,990	20,000	25,000	20,000
10-516-3450 OFFICE EQUIPMENT & FURN.	-	-	-	-	-
10-516-3750 SERVICE & MAINTENANCE OFFICE EQUIPMENT	704	1,175	1,175	1,200	1,175
10-516-4050 VEHICLE EXPENSE - GAS & OIL	3,286	5,354	5,000	8,650	6,500
10-516-4100 VEHICLE MAINT. & REPAIRS	34	152	1,000	1,000	1,000
10-516-4150 EQUIPMENT MAINTENANCE & REPAIR	3,703	3,034	5,000	4,500	5,000
10-516-4200 RECYCLING PROGRAM	-	-	-	-	-
10-516-4250 TOOLS, EQUIPMENT & SUPPLIES	1,928	3,471	2,000	4,420	3,500
10-516-4350 CONTRACT MOWING	5,000	5,430	7,000	-	10,000
10-516-4450 HOLIDAY LIGHTS	10,776	14,154	7,500	2,500	7,500
10-516-4500 MISCELLANEOUS EXPENSE	-	-	-	-	-
TOTAL	<u>70,357</u>	<u>79,672</u>	<u>77,435</u>	<u>77,435</u>	<u>80,935</u>
CAPITAL OUTLAY					
10-516-5000 MACHINERY & EQUIPMENT	-	-	-	-	-
TOTAL	<u>212,659</u>	<u>240,164</u>	<u>250,435</u>	<u>250,435</u>	<u>249,435</u>

10-520: POLICE

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
PERSONNEL SERVICES					
10-520-2000 SALARIES- POLICE OFFICERS	733,452	987,352	980,500	980,000	1,008,000
10-520-2025 SALARIES - DISPATCHERS	220,128	224,308	252,000	215,000	251,000
10-520-2050 SALARIES - POLICE CLERK	51,570	68,893	53,000	57,000	48,000
10-520-2100 FICA	71,326	93,619	98,500	94,000	100,000
10-520-2150 INSURANCE BENEFITS	195,130	183,516	233,500	200,000	270,000
10-520-2200 LAGERS	97,074	108,036	137,000	127,000	147,500
10-520-2400 UNEMPLOYMENT EXPENSE	-	-	-	-	-
TOTAL	1,368,680	1,665,724	1,754,500	1,673,000	1,824,500
OPERATING EXPENSES					
10-520-2250 UNIFORM EXPENSE	6,934	8,192	10,050	7,500	10,000
10-520-2350 OFFICERS EQUIPMENT & SUPPLIES	11,070	13,484	12,000	9,000	9,000
10-520-3000 OFFICE SUPPLIES	5,974	4,870	4,800	4,800	5,000
10-520-3050 PRINTING	201	812	1,500	1,000	1,800
10-520-3100 POSTAGE	79	106	150	150	200
10-520-3150 PUBLICATIONS & DUES	1,022	1,158	5,700	5,700	6,000
10-520-3200 MEETINGS & CONVENTIONS	2,467	4,761	6,500	6,500	5,000
10-520-3225 SPECIAL TRAINING	13,676	7,759	16,000	10,000	14,000
10-520-3250 TELEPHONE	4,745	4,976	7,920	9,000	10,020
10-520-3300 BUILDING MAINTENANCE, UTILITIES, TRASH	27,623	27,459	28,920	26,500	34,440
10-520-3350 INSURANCE	-	-	-	-	-
10-520-3400 PROFESSIONAL FEES	1,499	240	-	-	-
10-520-3450 OFFICE EQUIPMENT & FURNITURE	135	4,167	6,500	-	3,000
10-520-3500 COMCAST INTERNET SERVICE	1,012	1,309	1,980	1,980	22,140
10-520-3525 SIREN EXPENSE	7,029	6,897	7,722	7,000	8,000
10-520-3550 REJIS SYSTEM USER CHARGES	5,751	6,211	8,000	7,000	8,000
10-520-3750 SERVICE & MAINTENANCE OFFICE EQUIPMENT	13,985	22,806	41,939	35,000	43,453
10-520-4000 AUTO ALLOWANCE	1,189	-	-	-	-
10-520-4050 AUTO EXPENSE - FUEL & OIL	22,041	25,418	23,000	24,400	28,000
10-520-4100 AUTO MAINTENANCE & REPAIR	4,031	10,936	13,000	11,000	14,000
10-520-4150 EQUIPMENT MAINTENANCE & REPAIR	1,815	245	1,500	1,500	2,000
10-520-4200 RADIO & RADAR REPAIRS	158	53	3,500	3,500	10,000
10-520-4250 LAB SERVICES	-	-	-	-	2,000
10-520-4300 GRANT MATCH POOL	-	8,635	30,000	20,000	30,000
10-520-4350 PRISONER & JAIL CARE	719	3,863	4,500	6,000	7,000
10-520-4400 DWI TESTING EXPENSE	-	-	-	-	1,500
10-520-4500 MISCELLANEOUS EXPENSE	6,082	7,743	11,450	11,450	12,000
TOTAL	139,237	172,100	246,631	208,980	286,553
CAPITAL OUTLAY					
10-520-5200 MACHINERY & EQUIPMENT	7,575	30,499	-	-	-
10-520-5250 RADIO & RADAR PURCHASED	-	-	-	-	-
TOTAL	7,575	30,499	-	-	-
TOTAL	1,515,492	1,868,323	2,001,131	1,881,980	2,111,053



10-521: MUNICIPAL COURT

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
PERSONNEL SERVICES					
10-521-2000 SALARIES	64,148	68,636	68,500	64,000	62,000
10-521-2100 FICA	4,180	4,353	5,500	4,500	5,000
10-521-2150 INSURANCE BENEFITS	21,727	19,704	20,250	16,600	20,900
10-521-2200 LAGERS	<u>11,919</u>	<u>13,616</u>	<u>13,500</u>	<u>11,100</u>	<u>12,000</u>
TOTAL	<u>101,974</u>	<u>106,309</u>	<u>107,750</u>	<u>96,200</u>	<u>99,900</u>
OPERATING EXPENSES					
10-521-2250 UNIFORM EXPENSE	-	-	-	-	-
10-521-3000 OFFICE SUPPLIES	2,353	56	1,800	2,170	3,500
10-521-3050 PRINTING	-	79	250	200	570
10-521-3100 POSTAGE	10	11	50	20	150
10-521-3150 PUBLICATIONS & DUES	249	118	215	345	240
10-521-3200 MEETINGS & CONVENTIONS	2,303	2,976	3,650	2,700	3,875
10-521-3425 CONTRACTUAL SERVICES	8,400	8,400	8,400	8,400	8,400
10-521-3450 OFFICE EQUIPMENT & FURNITURE	-	20	-	-	-
10-521-3560 ETS COLLECTION FEES	-	-	-	-	-
10-521-3750 SERVICE & MAINTENANCE OFFICE EQUIPMENT	-	648	-	-	-
10-521-4500 MISCELLANEOUS EXPENSE	-	-	-	-	-
TOTAL	<u>13,315</u>	<u>12,308</u>	<u>14,365</u>	<u>13,835</u>	<u>16,735</u>
CAPITAL OUTLAY					
10-521-5000 MACHINERY AND EQUIPMENT	-	-	-	-	-
TOTAL	<u>115,289</u>	<u>118,617</u>	<u>122,115</u>	<u>110,035</u>	<u>116,635</u>



10-511: TRANSFERS OUT

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
TRANSFERS OUT					
10-599-9912 TRF. TO DEBT SERVICE (PILOT)	-	-	-	-	-
10-599-9930 TRF. TO TRANSPORTATION	-	227,020	-	-	-
10-599-9920 TRF. TO PUBLIC HEALTH	57,000	-	-	-	-
10-599-9940 TRF. TO PARKS	5,000	95,000	48,000	48,000	25,000
10-599-9913 TRF. TO CAPITAL PROJECTS	-	-	-	-	-
10-599-9917 TRF. TO RISK MANAGEMENT	-	-	-	-	23,985
10-599-9925 TRF. TO CAPITAL IMPROVEMENTS SALES TAX	-	-	-	-	-
10-599-9970 TRF. TO EQUIPMENT REPLACEMENT	-	-	-	-	-
TOTAL	<u>62,000</u>	<u>322,020</u>	<u>48,000</u>	<u>48,000</u>	<u>48,985</u>



17: RISK MANAGEMENT

Revenues and Expenses Summary

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUE SUMMARY					
MISCELLANEOUS	<u>70,083</u>	<u>6,073</u>	<u>11,722</u>	<u>-</u>	<u>1,000</u>
TRANSFERS IN	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,225</u>
TOTAL REVENUES	<u>70,083</u>	<u>6,073</u>	<u>11,722</u>	<u>-</u>	<u>48,225</u>
EXPENDITURE SUMMARY					
OPERATING EXPENSES	<u>63,227</u>	<u>33,621</u>	<u>16,110</u>	<u>28,364</u>	<u>10,150</u>
CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRANSFERS OUT	<u>5,750</u>	<u>5,700</u>	<u>6,150</u>	<u>6,150</u>	<u>4,950</u>
TOTAL EXPENDITURES	<u>68,977</u>	<u>39,321</u>	<u>22,260</u>	<u>34,514</u>	<u>15,100</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>1,106</u>	<u>(33,248)</u>	<u>(10,538)</u>	<u>(34,514)</u>	<u>33,125</u>
BEGINNING UNENCUMBERED CASH BALANCE	<u>130,758</u>	<u>131,864</u>	<u>98,616</u>	<u>98,616</u>	<u>64,102</u>
ENDING UNENCUMBERED CASH BALANCE	<u>131,864</u>	<u>98,616</u>	<u>88,078</u>	<u>64,102</u>	<u>97,227</u>

17: RISK MANAGEMENT

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUES					
MISCELLANEOUS					
17-4410 MPR REBATES	-	6,073	11,722	-	1,000
17-4420 CLAIM REIMBURSEMENT	<u>70,083</u>	-	-	-	-
TOTAL	<u>70,083</u>	<u>6,073</u>	<u>11,722</u>	-	<u>1,000</u>
TRANSFERS IN					
17-4900 TRANSFERS IN	-	-	-	-	47,225
TOTAL	-	-	-	-	<u>47,225</u>
TOTAL REVENUES	<u>70,083</u>	<u>6,073</u>	<u>11,722</u>	-	<u>48,225</u>
EXPENDITURES					
OPERATING EXPENSES					
17-517-4340 IMPROVEMENTS	-	-	-	6,010	-
17-517-4400 SAFETY PROGRAMS	20,133	13,986	16,110	14,753	10,150
17-517-4425 CITY LAKE DAM ENGINEERING	-	-	-	-	-
17-517-7000 DEDUCTIBLES - AUTO LOSSES	4,161	8,500	-	6,241	-
17-517-7050 DEDUCTIBLES - PROP.LOSSES	23,933	6,135	-	-	-
17-517-7075 DEDUCTIBLES - CRIME	-	-	-	-	-
17-517-7100 DEDUCTIBLES - LIABILITY CLAIMS	15,000	5,000	-	1,360	-
17-517-7075 DEDUCTIBLES - CITY HALL	-	-	-	-	-
17-517-7105 INSURANCE CLAIMS	-	-	-	-	-
TOTAL	<u>63,227</u>	<u>33,621</u>	<u>16,110</u>	<u>28,364</u>	<u>10,150</u>
CAPITAL OUTLAY					
17-517-4350 IMPROVEMENTS	-	-	-	-	-
TRANSFERS OUT					
17-599-9910 TRF. TO GENERAL FUND (ADMIN. FEE & REC AWARD)	3,350	3,500	3,650	3,650	3,335
17-599-9910 TRF. TO GENERAL FUND (REC AWARD)	-	-	-	-	-
17-599-9920 TRF. TO PUBLIC HEALTH	200	200	100	100	100
17-599-9930 TRF. TO TRANSPORTATION	700	700	700	700	509
17-599-9940 TRF. TO PARKS	600	700	700	700	415
17-599-9960 TRF. TO WATER / WASTEWATER	900	600	1,000	1,000	591
17-599-9915 TRF. TO CAPITAL IMPROVEMENTS SALES TAX	-	-	-	-	-
TOTAL	<u>5,750</u>	<u>5,700</u>	<u>6,150</u>	<u>6,150</u>	<u>4,950</u>
TOTAL EXPENDITURES	<u>68,977</u>	<u>39,321</u>	<u>22,260</u>	<u>34,514</u>	<u>15,100</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>1,106</u>	<u>(33,248)</u>	<u>(10,538)</u>	<u>(34,514)</u>	<u>33,125</u>
BEGINNING UNENCUMBERED CASH	<u>130,758</u>	<u>131,864</u>	<u>98,616</u>	<u>98,616</u>	<u>64,102</u>
ENDING UNENCUMBERED CASH	<u>131,864</u>	<u>98,616</u>	<u>88,078</u>	<u>64,102</u>	<u>97,227</u>



70: EQUIPMENT REPLACEMENT

Revenues and Expenses Summary

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUE SUMMARY					
TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURE SUMMARY					
CAPITAL OUTLAY & TRANSFERS	-	40,806	-	-	-
TOTAL EXPENDITURES	-	40,806	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	-	(40,806)	-	-	-
BEGINNING UNENCUMBERED CASH BALANCE	40,806	40,806	-	-	-
ENDING UNENCUMBERED CASH BALANCE	40,806	-	-	-	-



70: EQUIPMENT REPLACEMENT

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUES					
TRANSFERS IN					
70-4910 TRF. FROM GENERAL FUND		-	-	-	-
70-4915 TRF. FROM CAPITAL IMPROVEMENTS SALES TAX	-	-	-	-	-
70-4920 TRF. FROM PUBLIC HEALTH	-	-	-	-	-
70-4930 TRF. FROM TRANSPORTATION	-	-	-	-	-
70-4940 TRF. FROM PARKS	-	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
CAPITAL OUTLAY					
70-570-5012 COMPUTER EQUIPMENT	-	2,798	-	-	-
70-570-5017 POLICE EQUIPMENT	-	-	-	-	-
70-570-5025 PARK EQUIPMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>-</u>	<u>2,798</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRANSFERS OUT					
70-599-9972 TRF. TO VEHICLE REPLACEMENT FUND			-	-	-
TOTAL		<u>38,008</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>40,806</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	-	(40,806)	-	-	-
BEGINNING UNENCUMBERED CASH	<u>40,806</u>	<u>40,806</u>	<u>-</u>	<u>-</u>	<u>-</u>
ENDING UNENCUMBERED CASH	<u>40,806</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



30: TRANSPORTATION

Revenues and Expenses Summary

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUE SUMMARY					
PROPERTY TAXES	204,031	211,007	211,821	218,744	215,373
OTHER TAXES	455,925	495,488	489,000	523,500	528,500
SALES TAXES	423,931	414,887	436,805	428,100	439,350
OTHER REVENUES	220,146	224,087	212,168	221,655	227,104
MISCELLANEOUS REVENUES	4,253	29,212	4,500	13,000	4,500
TRANSFERS IN	<u>175,700</u>	<u>412,720</u>	<u>190,700</u>	<u>190,700</u>	<u>195,509</u>
TOTAL REVENUES	<u>1,483,986</u>	<u>1,787,401</u>	<u>1,544,994</u>	<u>1,595,699</u>	<u>1,610,336</u>
EXPENDITURE SUMMARY					
PERSONNEL SERVICES	242,941	351,415	421,500	400,000	417,400
OPERATING EXPENSES	398,209	408,266	864,275	515,749	547,575
CAPITAL OUTLAY	548,764	1,255,468	704,800	717,656	808,000
TRANSFERS OUT	<u>47,640</u>	<u>51,615</u>	<u>54,172</u>	<u>54,172</u>	<u>60,614</u>
TOTAL EXPENDITURES	<u>1,237,554</u>	<u>2,066,764</u>	<u>2,044,747</u>	<u>1,687,577</u>	<u>1,833,589</u>
REVENUES OVER (UNDER) EXPENDITURES	246,432	(279,363)	(499,753)	(91,878)	(223,253)
BEGINNING UNENCUMBERED CASH BALANCE	<u>1,029,855</u>	<u>1,276,287</u>	<u>996,924</u>	<u>996,924</u>	<u>905,046</u>
ENDING UNENCUMBERED CASH BALANCE	<u>1,276,287</u>	<u>996,924</u>	<u>497,171</u>	<u>905,046</u>	<u>681,793</u>

30: TRANSPORTATION

Line-Item Budget Revenues

		2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUES						
PROPERTY TAX						
30-4100	CURRENT TAXES	195,194	201,215	199,831	213,000	203,182
30-4105	DELINQUENT TAXES	8,837	9,792	11,990	5,744	12,191
	TOTAL	204,031	211,007	211,821	218,744	215,373
OTHER TAXES						
30-4110	TAXES - STATE MOTOR VEHICLE	91,258	98,480	98,000	102,000	102,000
30-4111	TAXES - STATE GASOLINE	357,204	390,427	384,000	415,000	420,000
30-4115	CIGARETTE TAXES	7,463	6,581	7,000	6,500	6,500
	TOTAL	455,925	495,488	489,000	523,500	528,500
SALES TAXES						
30-4120	TAXES - 1/2 TRANSPORTATION SALES TAX	423,931	414,887	436,805	428,100	439,350
	TOTAL	423,931	414,887	436,805	428,100	439,350
OTHER REVENUE						
30-4380	CASS COUNTY TRANSPORTATION GRANT	140,223	142,599	143,420	147,444	144,854
30-4385	CASS COUNTY ROAD & BRIDGE SHARE	75,526	77,308	65,448	65,448	80,000
30-4232	EXCAVATION / ROW PERMITS	3,425	3,933	3,300	8,763	2,250
30-4400	MISCELLANEOUS GRANTS & DONATIONS	972	247	-	-	-
30-4372	REBATES - CITY GAS PURCHASE	-	-	-	-	-
	TOTAL	220,146	224,087	212,168	221,655	227,104
MISCELLANEOUS						
30-4650	SALE OF SURPLUS	-	9,600	-	-	-
30-4800	MISCELLANEOUS REVENUE	4,253	19,612	4,500	13,000	4,500
	TOTAL	4,253	29,212	4,500	13,000	4,500
TRANSFERS IN						
30-4910	TRF. FROM GENERAL FUND	-	227,020	-	-	-
30-4915	TRF. FROM CAPITAL IMPROVEMENTS SALES TAX	100,000	100,000	100,000	100,000	130,000
30-4916	TRF. FROM EXCISE TAX	30,000	40,000	50,000	50,000	25,000
30-4917	TRF. FROM RISK MANAGEMENT	700	700	700	700	509
30-4918	TRF. FROM PARK / STORMWATER SALES TAX	45,000	45,000	40,000	40,000	40,000
	TOTAL	175,700	412,720	190,700	190,700	195,509
	TOTAL REVENUES	1,483,986	1,787,401	1,544,994	1,595,699	1,610,336

30: TRANSPORTATION

Line-Item Budget Expenses

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
EXPENDITURES					
PERSONNEL SERVICES					
30-550-2000 SALARIES	187,958	262,721	285,000	295,000	295,700
30-550-2100 FICA	14,157	19,250	22,000	23,000	23,000
30-550-2150 INSURANCE BENEFITS	16,354	30,175	59,000	40,000	41,700
30-550-2200 LAGERS	24,472	39,269	55,500	42,000	57,000
TOTAL	242,941	351,415	421,500	400,000	417,400
OPERATING EXPENSES					
30-550-2250 UNIFORM EXPENSE	5,128	3,826	5,250	5,250	5,300
30-550-3000 OFFICE SUPPLIES	-	185	500	500	750
30-550-3050 PRINTING	937	937	2,100	1,500	1,500
30-550-3150 PUBLICATIONS & DUES	-	-	-	-	500
30-550-3225 SPECIAL TRAINING	-	750	2,500	-	1,000
30-550-3250 TELEPHONE	3,902	5,528	5,940	7,900	6,620
30-550-3300 BUILDING MAINTENANCE, UTILITIES & TRASH	4,515	3,992	5,820	3,500	5,700
30-550-3350 INSURANCE	69,063	76,405	75,090	72,624	71,830
30-550-3400 PROFESSIONAL FEES	746	2,963	360,000	10,000	25,000
30-550-3450 OFFICE EQUIPMENT & FURNITURE	4,721	3,013	4,675	4,675	3,675
30-550-4050 VEHICLE EXPENSE - GAS & OIL	31,195	35,626	41,200	41,200	45,000
30-550-4100 VEHICLE MAINTENANCE & REPAIRS	5,749	8,654	15,000	10,000	15,000
30-550-4150 EQUIPMENT MAINTENANCE & REPAIRS	49,776	28,939	40,000	45,000	45,000
30-550-4160 EQUIPMENT RENTAL	-	169	1,500	8,400	5,000
30-550-4200 ROCK, ASPHALT & ROAD MATERIALS	34,607	36,416	45,000	65,000	65,000
30-550-4250 SALT & SAND / SNOW REMOVAL	20,668	27,817	30,000	30,000	30,000
30-550-4300 CULVERTS	35	2,091	5,000	5,000	5,000
30-550-4350 STREET SIGNS	4,074	-	35,000	-	33,500
30-550-4400 STREET LIGHTING	149,742	158,067	162,000	165,000	168,000
30-550-4450 TOOLS & SUPPLIES	5,311	5,735	5,500	6,000	6,000
30-550-4500 MISCELLANEOUS EXPENSE	1,163	1,588	16,500	28,500	2,500
30-550-4600 CONTRACT TREE REMOVAL	-	-	-	-	-
30-550-4650 OATS BUS	6,877	5,565	5,700	5,700	5,700
TOTAL	398,209	408,266	864,275	515,749	547,575
CAPITAL OUTLAY					
30-550-5070 SIDEWALK REPAIRS	-	-	-	-	25,000
30-550-5525 STORMWATER/CURB PROJECTS	50,823	5,287	69,800	69,800	80,000
30-550-5300 TRUCKS PURCHASED	-	207	-	-	-
30-550-5350 EQUIP. PURCHASED	-	94,521	-	37,856	3,000
30-550-5450 MAJOR IMPROVEMENT PROJECTS	497,941	1,155,453	635,000	610,000	700,000
30-550-5350 MACHINERY & EQUIPMENT	-	-	-	-	-
TOTAL	548,764	1,255,468	704,800	717,656	808,000
TRANSFERS OUT					
30-599-9910 TRF. TO GENERAL FUND (ADMIN. FEE)	47,640	51,615	54,172	54,172	56,384
30-599-9913 TRF. TO CAPITAL PROJECTS	-	-	-	-	-
30-599-9917 TRF. TO RISK MANAGEMENT	-	-	-	-	4,230
30-599-9970 TRF. TO EQUIPMENT REPLACEMENT	-	-	-	-	-
TOTAL	47,640	51,615	54,172	54,172	60,614
TOTAL EXPENDITURES	1,237,554	2,066,764	2,044,747	1,687,577	1,833,589
REVENUES OVER (UNDER) EXPENDITURES	246,432	(279,363)	(499,753)	(91,878)	(223,253)
BEGINNING UNENCUMBERED CASH	1,029,855	1,276,287	996,924	996,924	905,046
ENDING UNENCUMBERED CASH	1,276,287	996,924	497,171	905,046	681,793



40: PARKS

Revenues and Expenses Summary

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUE SUMMARY					
PROPERTY TAXES	108,318	112,478	112,805	113,997	114,713
FEES & PERMITS	7,350	12,152	4,550	4,550	3,500
OTHER REVENUES	-	-	-	12,500	-
CHARGES FOR SERVICES	245,368	195,464	240,308	197,967	237,953
SALE OF SURPLUS	-	-	-	56,550	-
MISCELLANEOUS REVENUES	3,706	11,046	1,050	2,669	6,025
TRANSFERS IN	<u>385,600</u>	<u>488,600</u>	<u>443,700</u>	<u>443,700</u>	<u>420,415</u>
TOTAL REVENUES	<u>750,342</u>	<u>819,740</u>	<u>802,413</u>	<u>831,933</u>	<u>782,606</u>
EXPENDITURE SUMMARY					
PERSONNEL EXPENSES	226,589	306,372	335,332	344,932	340,940
OPERATING EXPENSES	405,532	425,988	452,615	449,721	458,995
CAPITAL OUTLAY	14,680	2,222	37,500	16,989	-
DEBT SERVICE	-	-	-	-	-
TRANSFERS OUT	<u>14,635</u>	<u>14,343</u>	<u>14,219</u>	<u>14,219</u>	<u>14,870</u>
TOTAL EXPENDITURES	<u>661,436</u>	<u>748,925</u>	<u>839,666</u>	<u>825,861</u>	<u>814,805</u>
REVENUES OVER (UNDER) EXPENDITURES	88,906	70,815	(37,253)	6,072	(32,199)
BEGINNING UNENCUMBERED CASH BALANCE	<u>151,150</u>	<u>162,100</u>	<u>232,915</u>	<u>232,915</u>	<u>239,858</u>
ENDING UNENCUMBERED CASH BALANCE	<u>240,056</u>	<u>232,915</u>	<u>195,662</u>	<u>238,987</u>	<u>207,659</u>



40: PARKS

Line-Item Budget Revenues

		2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
PARKS REVENUES						
PROPERTY TAXES						
40-4100	CURRENT TAXES	104,028	107,259	106,522	110,869	108,220
40-4105	DELINQUENT TAXES	4,290	5,219	6,283	3,128	6,493
	TOTAL	108,318	112,478	112,805	113,997	114,713
FEES & PERMITS						
40-4227	DEVELOPMENT FEES	7,350	12,152	4,550	4,550	3,500
OTHER REVENUES						
40-4400	MISC. INCOME & DONATIONS	-	-	-	12,500	-
40-4407	DONATIONS - BIKE RACKS	-	-	-	-	-
	TOTAL	-	-	-	12,500	-
CHARGES FOR SERVICES - PARKS						
40-4500	FIELD & LIGHT FEES	3,700	4,500	7,500	5,640	12,000
40-4505	PROGRAM FEES	796	890	1,750	1,055	900
40-4506	FATHER DAUGHTER DANCE	5,240	5,385	3,225	5,000	5,000
40-4507	SHELTER RESERVATIONS	2,453	1,680	1,600	3,100	4,175
40-4510	LL BASEBALL / SOFTBALL	57,465	35,525	55,885	55,885	53,095
40-4517	BOYS / GIRLS BASKETBALL	26,280	21,510	26,460	13,000	23,460
40-4523	LL GIRLS VOLLEYBALL	15,423	11,850	14,150	14,150	16,275
40-4524	ADULT PROGRAMS	200	40	-	-	2,380
40-4525	TINY TOT PROGRAMS	1,470	1,150	3,150	-	3,150
40-4526	FITNESS	-	-	-	-	-
40-4527	YOUTH FLAG FOOTBALL	15,075	14,925	15,130	12,130	17,000
40-4528	YOUTH CHEERLEADING	2,055	2,100	1,870	1,530	1,870
40-4530	CONCESSIONS	26,858	18,127	25,050	16,000	18,550
	TOTAL	157,015	117,682	155,770	127,490	157,855
SALE OF SURPLUS						
40-4650	SALE OF SURPLUS	-	-	-	56,550	-
MISCELLANEOUS INCOME						
40-4800	MISCELLANEOUS INCOME	3,706	11,046	1,050	2,669	3,025
40-4850	COLLECTION FEES - CREDIT CARDS	-	-	-	871	3,000
	TOTAL	276,389	253,358	274,175	318,627	282,093



40: PARKS

Line-Item Budget Expenses

		2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
CHARGES FOR SERVICES - POOL						
40-4550	ADMISSIONS	22,445	21,604	26,200	22,647	23,250
40-4555	PASSES	32,550	28,380	25,725	23,424	26,538
40-4565	LESSONS	9,275	7,930	9,000	6,400	8,550
40-4570	POOL RENTAL	<u>14,789</u>	<u>11,020</u>	<u>15,738</u>	<u>8,968</u>	<u>12,660</u>
	TOTAL	<u>79,059</u>	<u>68,934</u>	<u>76,663</u>	<u>61,439</u>	<u>70,998</u>
CHARGES FOR SERVICES - LAKE						
40-4590	LAKE PERMITS	<u>9,294</u>	<u>8,848</u>	<u>7,875</u>	<u>9,038</u>	<u>9,100</u>
TRANSFERS IN						
40-4910	TRF. FROM GENERAL FUND	5,000	95,000	48,000	48,000	25,000
40-4917	TRF. FROM RISK MANAGEMENT	600	600	700	700	415
40-4918	TRF. FROM PARK / STORMWATER SALES TAX	380,000	393,000	395,000	395,000	395,000
	TOTAL	<u>385,600</u>	<u>488,600</u>	<u>443,700</u>	<u>443,700</u>	<u>420,415</u>
	TOTAL REVENUES	<u>750,342</u>	<u>819,740</u>	<u>802,413</u>	<u>832,804</u>	<u>782,606</u>
EXPENDITURE SUMMARY						
40-570	PARKS ADMINISTRATION	187,733	183,170	200,310	187,915	205,288
40-572	PARKS MAINTENANCE	179,983	188,011	251,150	253,689	210,650
40-573	RECREATION	167,671	161,134	170,387	164,582	176,367
40-574	SWIMMING POOL	171,608	184,331	185,850	188,356	189,220
40-576	LAKE	17,762	17,936	17,750	17,100	18,410
40-599	TRANSFERS OUT	<u>14,635</u>	<u>14,343</u>	<u>14,219</u>	<u>14,219</u>	<u>14,870</u>
	TOTAL EXPENDITURES	<u>739,392</u>	<u>748,925</u>	<u>839,666</u>	<u>825,861</u>	<u>814,805</u>
	REVENUES OVER (UNDER) EXPENDITURES	10,950	70,815	(37,253)	6,943	(32,199)
	BEGINNING UNENCUMBERED CASH	<u>151,150</u>	<u>162,100</u>	<u>232,915</u>	<u>232,915</u>	<u>239,858</u>
	ENDING UNENCUMBERED CASH	<u>162,100</u>	<u>232,915</u>	<u>195,662</u>	<u>239,858</u>	<u>207,659</u>



40-570: PARKS ADMINISTRATION

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
PERSONNEL SERVICES					
40-570-2000 SALARIES	70,228	66,287	76,000	75,000	78,000
40-570-2100 FICA	5,133	4,825	6,000	5,800	6,000
40-570-2150 INSURANCE BENEFITS	12,613	7,513	3,000	2,500	3,100
40-570-2200 LAGERS	<u>9,248</u>	<u>7,600</u>	<u>15,000</u>	<u>10,000</u>	<u>15,000</u>
TOTAL	<u>97,222</u>	<u>86,225</u>	<u>100,000</u>	<u>93,300</u>	<u>102,100</u>
OPERATING EXPENSES					
40-570-2250 UNIFORM EXPENSE	543	401	600	404	600
40-570-2400 UNEMPLOYMENT BENEFITS	-	-	-	-	-
40-570-3000 OFFICE SUPPLIES	553	464	500	2,500	1,820
40-570-3050 PRINTING	23	-	-	-	-
40-570-3100 POSTAGE	20	25	180	50	-
40-570-3150 PUBLICATIONS & DUES	886	3,445	2,070	2,070	1,750
40-570-3200 MEETINGS & CONVENTIONS	935	3,100	3,000	2,500	5,500
40-570-3250 TELEPHONE	972	981	1,080	1,000	1,080
40-570-3300 BUILDING MAINTENANCE, UTILITIES, TRASH	33,343	37,071	36,840	41,000	37,740
40-570-3350 INSURANCE	41,871	40,262	44,040	35,691	42,698
40-570-3560 ETS COLLECTION FEES	8,965	8,796	9,600	7,000	9,600
40-570-3750 SERVICE OFFICE EQUIPMENT	2,400	2,400	2,400	2,400	2,400
40-570-4150 EQUIP. MAINT. & REPAIRS	-	-	-	-	-
TOTAL	<u>90,511</u>	<u>96,945</u>	<u>100,310</u>	<u>94,615</u>	<u>103,188</u>
CAPITAL OUTLAY					
40-570-5000 MACHINERY & EQUIPMENT	-	-	-	-	-
TOTAL	-	-	-	-	-
TOTAL	<u>187,733</u>	<u>183,170</u>	<u>200,310</u>	<u>187,915</u>	<u>205,288</u>



40-572: PARKS MAINTENANCE

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
PERSONNEL SERVICES					
40-572-2000 SALARIES	91,976	109,217	115,500	130,000	106,500
40-572-2100 FICA	6,853	8,025	9,000	10,200	8,200
40-572-2150 INSURANCE BENEFITS	17,225	12,786	10,500	13,400	16,300
40-572-2200 LAGERS	<u>13,313</u>	<u>16,166</u>	<u>20,000</u>	<u>19,000</u>	<u>19,500</u>
TOTAL	<u>129,367</u>	<u>146,194</u>	<u>155,000</u>	<u>172,600</u>	<u>150,500</u>
OPERATING EXPENSES					
40-572-2250 UNIFORM EXPENSE	-	26	900	900	900
40-572-4050 VEHICLE EXPENSE - GAS & OIL	4,309	2,626	5,500	5,500	6,500
40-572-4100 VEHICLE MAINTENANCE & REPAIRS	1,472	175	1,500	6,825	1,500
40-572-4150 EQUIPMENT MAINTENANCE & REPAIRS	2,497	4,723	5,000	11,000	5,000
40-572-4200 MAINTENANCE & REPAIRS	9,303	14,388	20,750	28,000	19,750
40-572-4250 FIELD SIGN INSTALL / MAINTENANCE	81	81	-	-	1,500
40-572-4325 CONTRACT LABOR - MOWING	18,070	17,055	25,000	11,875	25,000
40-572-4500 MISCELLANEOUS EXPENSE	<u>204</u>	<u>521</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>35,936</u>	<u>39,595</u>	<u>58,650</u>	<u>64,100</u>	<u>60,150</u>
CAPITAL OUTLAY					
40-572-5300 IMPROVEMENTS	14,680	2,222	37,500	12,289	-
40-572-5350 MACHINERY & EQUIPMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,700</u>	<u>-</u>
TOTAL	<u>14,680</u>	<u>2,222</u>	<u>37,500</u>	<u>16,989</u>	<u>-</u>
TOTAL	<u>179,983</u>	<u>188,011</u>	<u>251,150</u>	<u>253,689</u>	<u>210,650</u>



40-573: RECREATION

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
PERSONNEL SERVICES					
40-573-2000 SALARIES	40,016	40,012	44,750	44,750	48,500
40-573-2025 SALARIES - CONCESSIONS	15,235	14,244	16,500	14,500	16,200
40-573-2050 SALARIES - SITE SUPERVISORS	2,949	5,714	5,100	8,000	8,240
40-573-2100 FICA	4,321	4,562	5,000	5,500	5,600
40-573-2150 INSURANCE BENEFITS	8,786	4,501	282	282	300
40-573-2200 LAGERS	<u>6,649</u>	<u>4,920</u>	<u>8,700</u>	<u>6,000</u>	<u>9,500</u>
TOTAL	<u>77,956</u>	<u>73,953</u>	<u>80,332</u>	<u>79,032</u>	<u>88,340</u>
OPERATING EXPENSES					
40-573-4300 PROGRAM SUPPLIES & EXPENSE	4,065	2,991	4,358	22,500	10,700
40-573-4301 DADDY / DAUGHTER DANCE	2,211	1,913	2,500	2,500	2,500
40-573-4305 LL BASEBALL / SOFTBALL	31,866	30,867	30,000	18,375	18,358
40-573-4313 LL BOYS / GIRLS BASKETBALL	17,512	15,116	17,875	12,500	17,576
40-573-4317 LL GIRLS VOLLEYBALL	9,223	11,170	6,538	7,000	6,584
40-573-4318 ADULT PROGRAMS	-	90	400	-	400
40-573-4320 TINY TOT LEAGUES	87	127	1,413	-	2,640
40-573-4321 FITNESS	-	-	-	-	-
40-573-4323 YOUTH FLAG FOOTBALL	9,997	9,913	11,189	9,000	11,587
40-573-4325 YOUTH CHEERLEADING	234	762	782	675	682
40-573-4330 CONCESSIONS	14,520	14,232	15,000	13,000	17,000
TOTAL	<u>89,715</u>	<u>87,181</u>	<u>90,055</u>	<u>85,550</u>	<u>88,027</u>
CAPITAL OUTLAY					
40-573-5000 MACHINERY & EQUIPMENT	-	-	-	-	-
TOTAL	-	-	-	-	-
TOTAL	<u>167,671</u>	<u>161,134</u>	<u>170,387</u>	<u>164,582</u>	<u>176,367</u>



40-574: SWIMMING POOL

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
PERSONNEL SERVICES					
40-574-2000 SALARIES		-	-	-	-
40-574-2100 FICA		-	-	-	-
TOTAL	-	-	-	-	-
OPERATING EXPENSES					
40-574-2250 UNIFORM EXPENSE	-	-	-	-	-
40-574-3250 TELEPHONE	1,346	1,720	1,800	2,205	2,280
40-574-3300 UTILITIES & TRASH	6,770	6,959	7,800	7,850	7,840
40-574-3560 COLLECTION FEES	-	-	-	-	-
40-574-4200 MAINTENANCE & REPAIRS	7,379	5,589	6,100	6,100	6,100
40-574-4250 CHEMICALS & SUPPLIES	2,213	9,163	8,900	7,600	6,500
40-574-4325 CONTRACT INSTRUCTIONS	144	-	-	-	-
40-574-4350 MANAGEMENT SERVICES	153,678	160,900	161,000	164,351	165,000
40-574-4500 MISCELLANEOUS EXPENSE	78	-	250	250	1,500
TOTAL	<u>171,608</u>	<u>184,331</u>	<u>185,850</u>	<u>188,356</u>	<u>189,220</u>
TOTAL	<u>171,608</u>	<u>184,331</u>	<u>185,850</u>	<u>188,356</u>	<u>189,220</u>



40-576: CITY LAKE

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
OPERATING EXPENSES					
40-576-3300 UTILITIES & TRASH	7,852	6,523	7,500	8,600	8,410
40-576-4100 CONTRACT LABOR	7,000	7,000	7,000	7,000	7,000
40-576-4200 MAINTENANCE & REPAIRS	2,286	4,342	1,500	1,500	1,500
40-576-4250 EQUIPMENT & IMPROVEMENTS	624	71	1,000	-	1,000
40-576-4500 MISCELLANEOUS EXPENSE	-	-	750	-	500
TOTAL	<u>17,762</u>	<u>17,936</u>	<u>17,750</u>	<u>17,100</u>	<u>18,410</u>



40-599: TRANSFERS OUT

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
TRANSFERS OUT					
40-599-9910 TRF. TO GENERAL FUND (ADMIN. FEE)	14,635	14,343	14,219	14,219	14,870
40-599-9915 TRF. TO C.I.S.T.					
40-599-9970 TRF. TO E.R.F.		-	-	-	-
TOTAL	<u>14,635</u>	<u>14,343</u>	<u>14,219</u>	<u>14,219</u>	<u>14,870</u>



12: DEBT SERVICE

Revenues and Expenses Summary

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUE SUMMARY					
PROPERTY TAXES	962,866	1,032,444	1,038,800	1,074,183	1,067,173
TRANSFERS IN	<u>168,000</u>	<u>169,400</u>	<u>171,233</u>	<u>171,233</u>	<u>200,154</u>
TOTAL REVENUES	<u>1,130,866</u>	<u>1,201,844</u>	<u>1,210,033</u>	<u>1,245,416</u>	<u>1,267,327</u>
EXPENDITURE SUMMARY					
DEBT SERVICE	921,361	1,399,333	1,137,858	1,131,319	1,191,529
TRANSFERS TO	<u>35,900</u>	<u>30,220</u>	<u>41,552</u>	<u>41,552</u>	<u>43,469</u>
TOTAL EXPENDITURES	<u>957,261</u>	<u>1,429,553</u>	<u>1,179,410</u>	<u>1,172,871</u>	<u>1,234,998</u>
REVENUES OVER (UNDER) EXPENDITURES	173,605	(227,709)	30,623	72,545	32,329
BEGINNING UNENCUMBERED CASH BALANCE	<u>405,038</u>	<u>578,643</u>	<u>350,934</u>	<u>350,934</u>	<u>423,479</u>
ENDING UNENCUMBERED CASH BALANCE	<u>578,643</u>	<u>350,934</u>	<u>381,557</u>	<u>423,479</u>	<u>455,808</u>



12: DEBT SERVICE

Line-Item Budget Revenues

		2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUES						
PROPERTY TAXES						
12-4100	CURRENT TAXES	922,435	946,302	980,000	1,045,390	1,036,090
12-4105	DELINQUENT TAXES	40,431	86,142	58,800	28,793	31,083
	TOTAL	<u>962,866</u>	<u>1,032,444</u>	<u>1,038,800</u>	<u>1,074,183</u>	<u>1,067,173</u>
TRANSFERS IN						
12-4910	TRF. FROM GENERAL FUND (PILOT)	-	-	-	-	-
12-4915	TRF. FROM CAPITAL IMPROVEMENTS SALES TAX	-	-	-	-	-
12-4918	TRF. FROM PARK / STORMWATER SALES TAX	-	-	-	-	-
12-4925	TRF. FROM POOL / CIST	168,000	169,400	160,650	160,650	162,050
12-4965	TRF. FROM SPECIAL EVENTS	-	-	10,583	10,583	38,104
12-4940	TRF. FROM PARKS	-	-	-	-	-
	TOTAL	<u>168,000</u>	<u>169,400</u>	<u>171,233</u>	<u>171,233</u>	<u>200,154</u>
	TOTAL	<u>1,130,866</u>	<u>1,201,844</u>	<u>1,210,033</u>	<u>1,245,416</u>	<u>1,267,327</u>



12: DEBT SERVICE

Line-Item Budget Expenses

EXPENDITURES		2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
DEBT SERVICE						
GENERAL OBLIGATION BONDS						
12-512-8100	PRINCIPAL	730,000	740,000	305,000	305,000	345,000
12-512-8000	INTEREST	<u>29,115</u>	<u>498,999</u>	<u>661,625</u>	<u>661,625</u>	<u>646,375</u>
	TOTAL	<u>759,115</u>	<u>1,238,999</u>	<u>966,625</u>	<u>966,625</u>	<u>991,375</u>
CERTIFICATES OF PARTICIPATION						
12-512-8125	INTEREST - 2025 COP'S	-	-	10,583	10,583	15,000
12-512-8150	PRINCIPAL - 2025 COP'S	-	-	-	-	23,104
12-512-8900	PRINCIPAL - 2015 COP'S	120,000	125,000	120,000	120,000	125,000
12-512-8800	INTEREST - 2015 COP'S	<u>42,246</u>	<u>35,334</u>	<u>40,650</u>	<u>34,111</u>	<u>37,050</u>
	TOTAL	<u>162,246</u>	<u>160,334</u>	<u>171,233</u>	<u>164,694</u>	<u>200,154</u>
TRANSFERS TO						
12-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	<u>35,900</u>	<u>30,220</u>	<u>41,552</u>	<u>41,552</u>	<u>43,469</u>
	TOTAL EXPENDITURES	<u>957,261</u>	<u>1,429,553</u>	<u>1,179,410</u>	<u>1,172,871</u>	<u>1,234,998</u>
	REVENUES OVER (UNDER) EXPENDITURES	173,605	(227,709)	30,623	72,545	32,329
	BEGINNING UNENCUMBERED CASH	<u>405,038</u>	<u>578,643</u>	<u>350,934</u>	<u>350,934</u>	<u>423,479</u>
	ENDING UNENCUMBERED CASH	<u>578,643</u>	<u>350,934</u>	<u>381,557</u>	<u>423,479</u>	<u>455,808</u>



12: DEBT SERVICE

Total Debt Service by Year

	PRINCIPAL	INTEREST	TOTAL
2024 / 2025	865,000	533,883	1,398,883
2025 / 2026	425,000	712,858	1,137,858
2026 / 2027	485,000	706,529	1,191,529
2027 / 2028	535,000	684,989	1,219,989
2028 / 2029	590,000	661,034	1,251,034
2029 / 2030	645,000	634,299	1,279,299
2030 / 2031	700,000	605,034	1,305,034
2031 / 2032	760,000	578,344	1,338,344
2032 / 2033	820,000	549,244	1,369,244
2033 / 2034	1,015,000	517,744	1,532,744

General Obligation Bonds

YEAR	PRINCIPAL	INTEREST	TOTAL
2024 / 2025	740,000	498,549	1,238,549
2025 / 2026	305,000	661,625	966,625
2026 / 2027	345,000	646,375	991,375
2027 / 2028	390,000	629,125	1,019,125
2028 / 2029	440,000	609,625	1,049,625
2029 / 2030	485,000	587,625	1,072,625
2030 / 2031	540,000	563,375	1,103,375
2031 / 2032	595,000	541,775	1,136,775
2032 / 2033	655,000	517,975	1,172,975
2033 / 2034	720,000	491,775	1,211,775
2034 / 2035	785,000	462,975	1,247,975
2035 / 2036	855,000	431,575	1,286,575
2036 / 2037	930,000	397,375	1,327,375
2037 / 2038	1,005,000	360,175	1,365,175
2038 / 2039	1,090,000	319,975	1,409,975



12: DEBT SERVICE

Certificates of Participation (COPs)

		PRINCIPAL	INTEREST	TOTAL
2015 COP	YEAR			
	2024 / 2025	125,000	35,334	160,334
	2025 / 2026	120,000	40,650	160,650
	2026 / 2027	125,000	37,050	162,050
	2027 / 2028	130,000	33,300	163,300
	2028 / 2029	135,000	29,400	164,400
	2029 / 2030	140,000	25,350	165,350
	2030 / 2031	140,000	21,150	161,150
	2031 / 2032	145,000	16,950	161,950
	2032 / 2033	145,000	12,600	157,600
	2033 / 2034	275,000	8,250	283,250
2025 COP	Year			
	2025/2026	-	10,583	10,583
	2026/2027	15,000	23,104	38,104
	2027/2028	15,000	22,564	37,564
	2028/2029	15,000	22,009	37,009
	2029/2030	20,000	21,324	41,324
	2030/2031	20,000	20,509	40,509
	2031/2032	20,000	19,619	39,619
	2032/2033	20,000	18,669	38,669
	2033/2034	20,000	17,719	37,719



13: CAPITAL PROJECTS

Revenues and Expenses Summary

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUE SUMMARY					
INTERGOVERNMENTAL	-	85,572	-	-	-
INVESTMENT EARNINGS					
TRANSFERS IN	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>-</u>	<u>85,572</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURE SUMMARY					
CAPITAL OUTLAY	<u>172,902</u>	<u>3,250</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>172,902</u>	<u>3,250</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(172,902)	82,322	-	-	-
BEGINNING UNENCUMBERED CASH BALANCE	<u>137,069</u>	<u>(35,833)</u>	<u>46,489</u>	<u>46,489</u>	<u>46,489</u>
ENDING UNENCUMBERED CASH BALANCE	<u>(35,833)</u>	<u>46,489</u>	<u>46,489</u>	<u>46,489</u>	<u>46,489</u>



13: CAPITAL PROJECTS

Line-Item Budget Revenues

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUES					
INTERGOVERNMENTAL - MOPAC PHASE 3					
13-4382	GOVERNMENT GRANTS - MOPAC PHASE 3	-	85,572	-	-
13-4383	STATE SMALL URBAN - MOPAC PHASE 3	-	-	-	-
	TOTAL	<u>-</u>	<u>85,572</u>	<u>-</u>	<u>-</u>
INTERGOVERNMENTAL - COUNTY CLUB DRIVE					
13-4390	STP - COUNTRY CLUB DRIVE	-	-	-	-
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INTERGOVERNMENTAL - 163RD STREET PROJECT					
13-4393	STP - 163RD STREET PROJECT	-	-	-	-
TRANSFERS IN					
13-4930	TRF. FROM TRANSPORTATION - 163RD STREET	-	-	-	-
	TRF. FROM TRANSPORTATION - COUNTY CLUB ROAD	-	-	-	-
13-4915	TRF. FROM C.I.S.T. - 163RD STREET	-	-	-	-
13-4935	TRF. FROM EXCISE TAX - 163RD STREET	-	-	-	-
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUES	<u>-</u>	<u>85,572</u>	<u>-</u>	<u>-</u>



13: CAPITAL PROJECTS

Line-Item Budget Expenses

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
EXPENDITURES					
CAPITAL OUTLAY - MOPAC PHASE 3					
13-513-5401 MOPAC - CONSTRUCTION - FEDERAL	90,863	-	-	-	-
13-513-5402 MOPAC - CONSTRUCTION - CITY	82,039	3,250	-	-	-
13-513-5402 MOPAC - ENGINEERING - CITY	-	-	-	-	-
13-513-5403 MOPAC - ENGINEERING - SMALL URBAN	-	-	-	-	-
TOTAL	<u>172,902</u>	<u>3,250</u>	<u>-</u>	<u>-</u>	<u>-</u>
CAPITAL OUTLAY - COUNTRY CLUB DRIVE					
13-550-5502 CONSTRUCTION - CITY	-	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CAPITAL OUTLAY - 163RD STREET IMPROVEMENT					
13-555-5500 ENGINEERING - CITY	-	-	-	-	-
13-555-5501 CONSTRUCTION - FEDERAL	-	-	-	-	-
13-555-5502 CONSTRUCTION - CITY	-	-	-	-	-
13-555-5503 CONSTRUCTION INSPECTION - CITY	-	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>172,902</u>	<u>3,250</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(172,902)</u>	<u>82,322</u>	<u>-</u>	<u>-</u>	<u>-</u>
BEGINNING UNENCUMBERED CASH	<u>137,069</u>	<u>(35,833)</u>	<u>46,489</u>	<u>46,489</u>	<u>46,489</u>
ENDING UNENCUMBERED CASH	<u>(35,833)</u>	<u>46,489</u>	<u>46,489</u>	<u>46,489</u>	<u>46,489</u>



15: CAPITAL IMPROVEMENTS SALES TAX

Revenues and Expenses Summary

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUE SUMMARY					
SALES TAXES	470,254	464,899	479,000	479,000	483,790
TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	<u>470,254</u>	<u>464,899</u>	<u>479,000</u>	<u>479,000</u>	<u>483,790</u>
EXPENDITURE SUMMARY					
CAPITAL OUTLAY	185,137	211,926	540,300	512,154	282,975
TRANSFERS OUT	<u>290,012</u>	<u>333,800</u>	<u>299,160</u>	<u>299,160</u>	<u>347,952</u>
TOTAL EXPENDITURES	<u>475,149</u>	<u>545,726</u>	<u>839,460</u>	<u>811,314</u>	<u>630,927</u>
REVENUES OVER (UNDER) EXPENDITURES	(4,895)	(80,827)	(360,460)	(332,314)	(147,137)
BEGINNING UNENCUMBERED CASH BALANCE	<u>702,171</u>	<u>697,276</u>	<u>616,449</u>	<u>616,449</u>	<u>284,135</u>
ENDING UNENCUMBERED CASH BALANCE	<u>697,276</u>	<u>616,449</u>	<u>255,989</u>	<u>284,135</u>	<u>136,998</u>



15: CAPITAL IMPROVEMENTS SALES TAX

Line-Item Budget Revenues

		2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUES						
SALES TAX						
15-4120	CAPITAL IMPROVEMENTS SALES TAX	<u>470,254</u>	<u>464,899</u>	<u>479,000</u>	<u>479,000</u>	<u>483,790</u>
TRANSFERS IN						
15-4925	TRF. FROM POOL C.I.S.T.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUES	<u>470,254</u>	<u>464,899</u>	<u>479,000</u>	<u>479,000</u>	<u>483,790</u>



15: CAPITAL IMPROVEMENTS SALES TAX

Line-Item Budget Expenses

EXPENDITURES

CAPITAL OUTLAY

15-515-5000	POLICE VEHICLES					
15-515-5001	POLICE DEPARTMENT FACILITY IMPROVEMENTS	10,313	9,499	5,000	5,000	
15-515-5002	POLICE EVIDENCE ROOM IMPROVEMENTS	-	-	-	-	-
15-515-5004	POLICE EQUIPMENT - ELECTRONIC TICKETING	-	-	-	-	-
15-515-5005	COMM.DEVELOPMENT EQUIP.	-	-	-	-	1,500
15-515-5010	LEASE PAYMENTS - STREET DEPARTMENT EQUIPMENT	22,420	22,420	-	-	-
15-515-5012	PUBLIC WORKS CAPITAL	-	-	30,000	30,000	29,500
15-515-5025	COMPUTER EQUIPMENT	6,494	12,065	10,000	10,000	7,500
15-515-5030	OFFICE EQUIPMENT & FURNITURE	7,640	-	-	-	-
15-515-5035	POLICE EQUIPMENT	9,655	24,351	10,000	10,969	45,000
15-515-5036	OUTDOOR WARNING SIREN REPLACEMENT	-	-	-	-	30,000
15-515-5055	PARK/POOL EQUIP. & IMPROVEMENTS	14,000	27,000	71,000	59,385	79,475
15-515-5056	CITY LAKE DAM IMPROVEMENTS	-	63,454	-	-	-
15-515-5060	BUILDINGS & GROUNDS EQUIPMENT & IMPROVEMENTS	53,538	45,895	326,800	321,800	65,000
15-515-5063	CITY HALL/BANK BLDG IMPROVEMENTS	-	7,242	12,500	-	-
15-515-5069	CURB REPLACEMENT	61,077	-	50,000	50,000	-
15-515-5070	SIDEWALK REPAIRS	-	-	25,000	25,000	25,000
15-515-5072	MEMORIAL BUILDING IMPROVEMENTS	-	-	-	-	-
	TOTAL	<u>185,137</u>	<u>211,926</u>	<u>540,300</u>	<u>512,154</u>	<u>282,975</u>

TRANSFERS OUT

15-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	18,800	18,800	19,160	19,160	19,352
15-599-9930	TRF. TO TRANSPORTATION	100,000	100,000	100,000	100,000	130,000
15-599-9913	TRF. TO CAPITAL PROJECTS				-	-
15-599-9970	TRF. TO EQUIPMENT REPLACEMENT					-
15-599-9972	TRF. TO VEHICLE REPLACEMENT	<u>171,212</u>	<u>215,000</u>	<u>180,000</u>	<u>180,000</u>	<u>198,600</u>
	TOTAL	<u>290,012</u>	<u>333,800</u>	<u>299,160</u>	<u>299,160</u>	<u>347,952</u>
	TOTAL EXPENDITURES	<u>475,149</u>	<u>545,726</u>	<u>839,460</u>	<u>811,314</u>	<u>630,927</u>
	REVENUES OVER (UNDER) EXPENDITURES	(4,895)	(80,827)	(360,460)	(332,314)	(147,137)
	BEGINNING UNENCUMBERED CASH	<u>702,171</u>	<u>697,276</u>	<u>616,449</u>	<u>616,449</u>	<u>284,135</u>
	ENDING UNENCUMBERED CASH	<u>697,276</u>	<u>616,449</u>	<u>255,989</u>	<u>284,135</u>	<u>136,998</u>



16: EXCISE TAX

Revenues and Expenses Summary

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUE SUMMARY					
OTHER TAXES	<u>34,125</u>	<u>26,776</u>	<u>17,472</u>	<u>15,399</u>	<u>12,630</u>
TOTAL REVENUES	<u>34,125</u>	<u>26,776</u>	<u>17,472</u>	<u>15,399</u>	<u>12,630</u>
EXPENDITURE SUMMARY					
TRANSFERS OUT	<u>31,386</u>	<u>41,534</u>	<u>50,699</u>	<u>50,699</u>	<u>25,505</u>
TOTAL EXPENDITURES	<u>31,386</u>	<u>41,534</u>	<u>50,699</u>	<u>50,699</u>	<u>25,505</u>
REVENUES OVER (UNDER) EXPENDITURES	2,739	(14,758)	(33,227)	(35,300)	(12,875)
BEGINNING UNENCUMBERED CASH BALANCE	<u>80,137</u>	<u>82,876</u>	<u>68,118</u>	<u>68,118</u>	<u>32,818</u>
ENDING UNENCUMBERED CASH BALANCE	<u>82,876</u>	<u>68,118</u>	<u>34,891</u>	<u>32,818</u>	<u>19,943</u>



16: EXCISE TAX

Line-Item Budget Revenues

		2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUES						
OTHER TAXES						
16-4122	EXCISE TAX	<u>34,125</u>	<u>26,776</u>	<u>17,472</u>	<u>15,399</u>	<u>12,630</u>
	TOTAL REVENUES	<u>34,125</u>	<u>26,776</u>	<u>17,472</u>	<u>15,399</u>	<u>12,630</u>

Line-Item Budget Expenses

EXPENDITURES						
TRANSFERS OUT						
16-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	1,386	1,534	699	699	505
16-599-9930	TRF. TO TRANSPORTATION	30,000	40,000	50,000	50,000	25,000
16-599-9920	TRF. TO CAPITAL PROJECTS	—	—	—	—	—
	TOTAL EXPENDITURES	<u>31,386</u>	<u>41,534</u>	<u>50,699</u>	<u>50,699</u>	<u>25,505</u>
	REVENUES OVER (UNDER) EXPENDITURES	2,739	(14,758)	(33,227)	(35,300)	(12,875)
	BEGINNING UNENCUMBERED CASH	<u>80,137</u>	<u>82,876</u>	<u>68,118</u>	<u>68,118</u>	<u>32,818</u>
	ENDING UNENCUMBERED CASH	<u>82,876</u>	<u>68,118</u>	<u>34,891</u>	<u>32,818</u>	<u>19,943</u>



18: PARKS / STORMWATER SALES TAX

Revenues and Expenses Summary

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUE SUMMARY					
SALES TAXES	<u>423,931</u>	<u>414,886</u>	<u>425,715</u>	<u>425,715</u>	<u>429,792</u>
TOTAL REVENUES	<u>423,931</u>	<u>414,886</u>	<u>425,715</u>	<u>425,715</u>	<u>429,792</u>
EXPENDITURE SUMMARY					
TRANSFERS OUT	<u>442,000</u>	<u>454,960</u>	<u>452,029</u>	<u>452,029</u>	<u>452,192</u>
TOTAL EXPENDITURES	<u>442,000</u>	<u>454,960</u>	<u>452,029</u>	<u>452,029</u>	<u>452,192</u>
REVENUES OVER (UNDER) EXPENDITURES	(18,069)	(40,074)	(26,314)	(26,314)	(22,400)
BEGINNING UNENCUMBERED CASH BALANCE	<u>125,270</u>	<u>107,201</u>	<u>67,127</u>	<u>67,127</u>	<u>40,813</u>
ENDING UNENCUMBERED CASH BALANCE	<u>107,201</u>	<u>67,127</u>	<u>40,813</u>	<u>40,813</u>	<u>18,413</u>



18: PARKS / STORMWATER SALES TAX

Line-Item Budget Revenues

		2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUES						
SALES TAX						
18-4120	PARK / STORMWATER SALES TAX	<u>423,931</u>	<u>414,886</u>	<u>425,715</u>	<u>425,715</u>	<u>429,792</u>
	TOTAL REVENUES	<u>423,931</u>	<u>414,886</u>	<u>425,715</u>	<u>425,715</u>	<u>429,792</u>

Line-Item Budget Expenses

EXPENDITURES						
TRANSFERS OUT						
18-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	17,000	16,960	17,029	17,029	17,192
18-599-9915	TRF. TO C.I.S.T.					
18-599-9930	TRF. TO TRANSPORTATION	45,000	45,000	40,000	40,000	40,000
18-599-9940	TRF. TO PARKS	<u>380,000</u>	<u>393,000</u>	<u>395,000</u>	<u>395,000</u>	<u>395,000</u>
	TOTAL EXPENDITURES	<u>442,000</u>	<u>454,960</u>	<u>452,029</u>	<u>452,029</u>	<u>452,192</u>
	REVENUES OVER (UNDER) EXPENDITURES	(18,069)	(40,074)	(26,314)	(26,314)	(22,400)
	BEGINNING UNENCUMBERED CASH	<u>125,270</u>	<u>107,201</u>	<u>67,127</u>	<u>67,127</u>	<u>40,813</u>
	ENDING UNENCUMBERED CASH	<u>107,201</u>	<u>67,127</u>	<u>40,813</u>	<u>40,813</u>	<u>18,413</u>



20: PUBLIC HEALTH

Revenues and Expenses Summary

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUE SUMMARY					
PROPERTY TAXES	108,739	112,478	112,913	117,050	113,918
LICENSES	414	376	500	250	500
FEES & PERMITS	316	546	300	1,602	750
FINES & FORFEITURES	638	2,017	750	5,185	2,500
MISCELLANEOUS REVENUES	-	630	-	-	-
TRANSFERS IN	<u>57,200</u>	<u>200</u>	<u>100</u>	<u>100</u>	<u>100</u>
TOTAL REVENUES	<u>167,307</u>	<u>116,247</u>	<u>114,563</u>	<u>124,187</u>	<u>117,768</u>
EXPENDITURE SUMMARY					
PERSONNEL SERVICES	73,682	77,296	77,700	77,500	80,200
OPERATING EXPENSES	14,432	23,697	21,410	32,043	32,266
CAPITAL OUTLAY	237	-	100,000	100,000	-
TRANSFERS OUT	<u>4,140</u>	<u>4,460</u>	<u>4,578</u>	<u>4,578</u>	<u>4,790</u>
TOTAL EXPENDITURES	<u>92,491</u>	<u>105,453</u>	<u>203,688</u>	<u>214,121</u>	<u>117,256</u>
REVENUES OVER (UNDER) EXPENDITURES	74,816	10,794	(89,125)	(89,934)	512
BEGINNING UNENCUMBERED CASH BALANCE	<u>129,619</u>	<u>204,435</u>	<u>215,229</u>	<u>215,229</u>	<u>125,295</u>
ENDING UNENCUMBERED CASH BALANCE	<u>204,435</u>	<u>215,229</u>	<u>126,104</u>	<u>125,295</u>	<u>125,807</u>



20: PUBLIC HEALTH

Line-Item Budget Revenues

		2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUES						
PROPERTY TAXES						
20-4100	CURRENT TAXES	104,028	107,221	106,522	113,750	107,500
20-4105	DELINQUENT TAXES	<u>4,711</u>	<u>5,257</u>	<u>6,391</u>	<u>3,300</u>	<u>6,418</u>
	TOTAL	<u>108,739</u>	<u>112,478</u>	<u>112,913</u>	<u>117,050</u>	<u>113,918</u>
LICENSES						
20-4160	DOG LICENSE	<u>414</u>	<u>376</u>	<u>500</u>	<u>250</u>	<u>500</u>
FEES & PERMITS						
20-4220	POUND FEES	191	57	300	471	750
20-4250	DONATIONS	<u>125</u>	<u>489</u>	<u>-</u>	<u>1,131</u>	<u>-</u>
	TOTAL	<u>316</u>	<u>546</u>	<u>300</u>	<u>1,602</u>	<u>750</u>
FINES & FORFEITURES						
20-4280	NUISANCE RECOUPMENT	<u>638</u>	<u>2,017</u>	<u>750</u>	<u>5,185</u>	<u>2,500</u>
MISCELLANEOUS INCOME						
20-4800	MISCELLANEOUS INCOME	<u>-</u>	<u>630</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRANSFERS IN						
20-4910	TRF. FROM GENERAL FUND	57,000	-	-	-	-
20-4917	TRF. FROM RISK MANAGEMENT	<u>200</u>	<u>200</u>	<u>100</u>	<u>100</u>	<u>100</u>
	TOTAL REVENUES	<u>167,307</u>	<u>116,247</u>	<u>114,563</u>	<u>124,187</u>	<u>117,768</u>



20: CODES OFFICER

Line-Item Budget Expenses

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
EXPENDITURES					
PERSONNEL SERVICES					
20-520-2000 SALARIES - CODES OFFICER			-	-	-
20-520-2100 FICA			-	-	-
20-520-2150 INSURANCE BENEFITS			-	-	-
20-520-2200 LAGERS			-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING EXPENSES					
20-520-2250 UNIFORM EXPENSE					
20-520-3000 OFFICE SUPPLIES					
20-520-3100 POSTAGE					
20-520-3225 SPECIAL TRAINING					
20-520-3250 TELEPHONE					
20-520-4050 VEHICLE EXPENSE: FUEL, OIL, ETC					
20-520-4100 VEHICLE MAINTENANCE & REPAIR					
20-520-4400 NUISANCE ABATEMENT	-	2,430	1,000	6,060	1,000
20-520-4500 MISCELLANEOUS EXPENSE	-	-	-	-	-
TOTAL	<u>-</u>	<u>2,430</u>	<u>1,000</u>	<u>6,060</u>	<u>1,000</u>



20: ANIMAL CONTROL

Line-Item Budget Expenses

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
EXPENDITURES					
PERSONNEL SERVICES					
20-522-2000 SALARIES - ANIMAL CONTROL	44,794	47,378	47,000	47,000	48,500
20-522-2100 FICA	3,193	3,234	3,600	3,400	3,700
20-522-2150 INSURANCE BENEFITS	17,173	17,101	17,600	17,600	18,500
20-522-2200 LAGERS	<u>8,522</u>	<u>9,583</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
TOTAL	<u>73,682</u>	<u>77,296</u>	<u>77,700</u>	<u>77,500</u>	<u>80,200</u>
OPERATING EXPENSES					
20-522-2250 UNIFORM EXPENSE	-	-	350	350	-
20-522-3000 OFFICE SUPPLIES	-	-	200	200	250
20-522-3050 PRINTING	-	-	200	200	250
20-522-3100 POSTAGE	-	-	50	50	100
20-522-3150 PUBLICATIONS & DUES	-	-	-	-	-
20-522-3200 MTGS & CONVENTIONS	-	-	250	250	250
20-522-3225 SPECIAL TRAINING	-	-	500	500	400
20-522-3300 BUILDING MAINTENANCE & UTILITIES	4,762	5,472	5,700	8,000	8,430
20-522-3350 INSURANCE	3,817	4,097	1,510	3,818	4,351
20-522-3400 PROFESSIONAL FEES	-	-	100	100	100
20-522-3450 OFFICE EQUIPMENT & FURNITURE	-	-	300	300	-
20-522-3500 COMCAST INTERNET SVC	-	-	-	-	2,760
20-522-4050 VEHICLE EXPENSE: FUEL, OIL, ETC	2,875	3,931	4,000	3,500	4,000
20-522-4100 VEHICLE MAINTENANCE & REPAIR	-	-	1,500	750	1,000
20-522-4150 EQUIPMENT MAINTENANCE & REPAIRS	-	60	500	500	425
20-522-4200 POUND SUPPLIES	561	621	800	500	500
20-522-4250 VET SERVICES	1,316	6,701	4,000	6,500	8,000
20-522-4300 EQUIPMENT	11	11	250	210	300
20-522-4400 NUISANCE ABATEMENT	1,090	28	-	55	-
20-522-4500 MISCELLANEOUS EXPENSE	-	346	200	200	150
TOTAL	<u>14,432</u>	<u>21,267</u>	<u>20,410</u>	<u>25,983</u>	<u>31,266</u>
CAPITAL OUTLAY					
20-522-5300 POUND FACILITY IMPROVEMENTS	237	-	100,000	100,000	-
TOTAL	<u>237</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
TRANSFERS OUT					
20-599-9910 TRF. TO GENERAL FUND (ADMIN. FEE)	4,140	4,460	4,578	4,578	4,790
20-599-9940 TRF. TO PARKS	-	-	-	-	-
20-599-9970 TRF. TO EQUIPMENT REPLACEMENT	-	-	-	-	-
TOTAL	<u>4,140</u>	<u>4,460</u>	<u>4,578</u>	<u>4,578</u>	<u>4,790</u>
TOTAL EXPENDITURES	<u>92,491</u>	<u>105,453</u>	<u>203,688</u>	<u>214,121</u>	<u>117,256</u>
REVENUES OVER (UNDER) EXPENDITURES	74,816	10,794	(89,125)	(89,934)	512
BEGINNING UNENCUMBERED CASH	<u>129,619</u>	<u>204,435</u>	<u>215,229</u>	<u>215,229</u>	<u>125,295</u>
ENDING UNENCUMBERED CASH	<u>204,435</u>	<u>215,229</u>	<u>126,104</u>	<u>125,295</u>	<u>125,807</u>



25: POOL CAPITAL IMPROVEMENT SALES TAX

Revenues and Expenses Summary

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUE SUMMARY					
SALES TAXES	<u>211,965</u>	<u>207,443</u>	<u>213,110</u>	<u>214,000</u>	<u>217,150</u>
TOTAL REVENUES	<u>211,965</u>	<u>207,443</u>	<u>213,110</u>	<u>214,000</u>	<u>217,150</u>
EXPENDITURE SUMMARY					
TRANSFERS OUT	<u>176,500</u>	<u>177,880</u>	<u>169,174</u>	<u>169,174</u>	<u>170,736</u>
CAPITAL OUTLAY	<u>-</u>	<u>13,359</u>	<u>27,708</u>	<u>79,091</u>	<u>60,000</u>
TOTAL EXPENDITURES	<u>176,500</u>	<u>191,239</u>	<u>196,882</u>	<u>248,265</u>	<u>230,736</u>
REVENUES OVER (UNDER) EXPENDITURES	35,465	16,204	16,228	(34,265)	(13,586)
BEGINNING UNENCUMBERED CASH BALANCE	<u>73,314</u>	<u>108,779</u>	<u>138,342</u>	<u>138,342</u>	<u>183,168</u>
ENDING UNENCUMBERED CASH BALANCE	<u>108,779</u>	<u>124,983</u>	<u>154,570</u>	<u>104,077</u>	<u>169,582</u>



25: POOL CAPITAL IMPROVEMENT SALES TAX

Line-Item Budget Revenues

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUES					
SALES TAX					
25-4120 POOL CAPITAL IMPROVEMENTS SALES TAX	<u>211,965</u>	<u>207,443</u>	<u>213,110</u>	<u>214,000</u>	<u>217,150</u>
TOTAL	<u>211,965</u>	<u>207,443</u>	<u>213,110</u>	<u>214,000</u>	<u>217,150</u>
TOTAL REVENUES	<u>211,965</u>	<u>207,443</u>	<u>213,110</u>	<u>214,000</u>	<u>217,150</u>

Line-Item Budget Expenses

CAPITAL OUTLAY					
25-525-5300 POOL IMPROVEMENTS	<u>-</u>	<u>13,359</u>	<u>27,708</u>	<u>79,091</u>	<u>60,000</u>
TOTAL EXPENDITURES	<u>-</u>	<u>13,359</u>	<u>27,708</u>	<u>79,091</u>	<u>60,000</u>
TRANSFERS OUT					
25-599-9910 TRF. TO GENERAL FUND (ADMIN. FEE)	8,500	8,480	8,524	8,524	8,686
25-599-9912 TRF. TO DEBT SERVICE	168,000	169,400	160,650	160,650	162,050
25-599-9925 TRF. TO C.I.S.T.	-	-	-	-	-
TOTAL	<u>176,500</u>	<u>177,880</u>	<u>169,174</u>	<u>169,174</u>	<u>170,736</u>
TOTAL EXPENDITURES	<u>176,500</u>	<u>177,880</u>	<u>169,174</u>	<u>169,174</u>	<u>230,736</u>
REVENUES OVER (UNDER) EXPENDITURES	35,465	29,563	43,936	44,826	(13,586)
BEGINNING UNENCUMBERED CASH	<u>73,314</u>	<u>108,779</u>	<u>138,342</u>	<u>138,342</u>	<u>183,168</u>
ENDING UNENCUMBERED CASH	<u>108,779</u>	<u>138,342</u>	<u>182,278</u>	<u>183,168</u>	<u>169,582</u>



65: SPECIAL EVENTS

Revenues and Expenses Summary

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUE SUMMARY					
CHARGES FOR SERVICES	<u>216,036</u>	<u>282,874</u>	<u>233,400</u>	<u>287,267</u>	<u>265,600</u>
TOTAL REVENUES	<u>216,036</u>	<u>282,874</u>	<u>233,400</u>	<u>287,267</u>	<u>265,600</u>
EXPENDITURE SUMMARY					
OPERATING EXPENSES	263,862	235,442	252,394	249,259	238,919
TRANSFERS OUT	<u>12,650</u>	<u>12,650</u>	<u>23,233</u>	<u>23,233</u>	<u>50,754</u>
TOTAL EXPENDITURES	<u>276,512</u>	<u>248,092</u>	<u>275,627</u>	<u>272,492</u>	<u>289,673</u>
REVENUES OVER (UNDER) EXPENDITURES	(60,476)	34,782	(42,227)	14,775	(24,073)
BEGINNING UNENCUMBERED CASH BALANCE	<u>120,955</u>	<u>60,479</u>	<u>95,261</u>	<u>95,261</u>	<u>110,036</u>
ENDING UNENCUMBERED CASH BALANCE	<u>60,479</u>	<u>95,261</u>	<u>53,034</u>	<u>110,036</u>	<u>85,963</u>



65: SPECIAL EVENTS

Line-Item Budget Revenues

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET	
REVENUES						
CHARGES FOR SERVICES						
65-4000	ADS / SPONSORS	32,774	36,350	36,000	42,450	40,000
65-4005	CONCESSIONS / BEVERAGE SALES	8,404	9,160	8,000	6,935	7,000
65-4010	ADMISSIONS / RODEO	29,855	51,846	43,000	54,680	50,000
65-4015	ADMISSIONS / DEMO DERBY	21,029	34,903	30,000	35,063	32,000
65-4020	ADMISSIONS / TRACTOR PULL	16,010	22,264	18,000	15,118	15,000
65-4025	ADMISSIONS / MOTORCROSS	12,678	13,682	10,000	11,990	10,000
65-4027	ATV RACES	7,948	8,111	5,700	4,725	5,000
65-4030	BEVERAGE SALES / COVER	30,494	49,880	35,000	50,172	45,000
65-4040	DONATIONS	287	500	-	2,500	-
65-4041	DONATIONS - TAILGATE AT THE LAKE	-	-	-	-	-
65-4042	UTV PARADE FEES	2,403	1,735	1,800	1,700	1,800
65-4053	DONATIONS - UTV PARADE	-	-	-	-	-
65-4045	CARNIVAL / PER CONTRACT %	18,136	28,503	25,000	31,670	28,000
65-4050	BOOTH FEES	14,635	11,425	8,500	10,515	10,000
65-4055	CAR SHOW / ENTRY FEES	-	-	-	-	-
65-4057	CORNHOLE TOURNAMENT - ENTRIES	-	180	-	-	-
65-4060	5K RUN / ENTRY FEE	-	-	-	-	-
65-4065	BIKE RODEO / DONATIONS	5,090	5,300	3,200	700	3,200
65-4070	KIDDIE TRACTOR PULL / DONATIONS	5	-	-	4	-
65-4075	LIVESTOCK SHOW / ENTRY FEE	13,738	6,915	7,000	15,435	15,000
65-4080	SUPER FARMER / ENTRY FEE	220	120	200	-	-
65-4086	DRINKS - TAILGATE AT THE LAKE	-	-	-	-	-
65-4090	QUEEN CONTEST	100	-	-	1,610	1,600
65-4095	MEETINGS & CONVENTIONS	230	-	-	-	-
65-4670	OUTSIDE CONTRIBUTIONS	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	TOTAL REVENUES	<u>216,036</u>	<u>282,874</u>	<u>233,400</u>	<u>287,267</u>	<u>265,600</u>

65: SPECIAL EVENTS

Line-Item Budget Expenses

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
EXPENDITURES					
OPERATING EXPENSES					
65-566-3000 OFFICE SUPPLIES	-	-	300	300	400
65-566-3005 FOOD & BEVERAGE	16,892	27,785	26,450	28,735	28,300
65-566-3010 RODEO	13,683	13,500	15,300	14,650	15,200
65-566-3015 DEMO DERBY	11,600	14,202	14,500	15,150	16,000
65-566-3020 TRACTOR PULL	14,675	13,850	14,000	15,700	15,000
65-566-3025 MOTORCROSS	1,800	1,800	2,000	1,800	2,000
65-566-3027 ATV RACES	1,300	1,399	1,500	1,300	2,000
65-566-3030 PAVILION ENTERTAINERS	6,400	12,178	13,000	11,371	13,000
65-566-3040 GAZEBO ENTERTAINMENT	2,600	2,200	4,000	4,943	4,000
65-566-3045 MISCELLANEOUS ENTERTAINMENT	577	-	-	-	450
65-566-3050 VENDOR RELATIONS	-	71	-	-	-
65-566-3055 CAR SHOW	-	-	-	-	-
65-566-3060 HOME EC / ART SHOW	-	-	50	-	-
65-566-3065 RIBBONS / AWARDS / PROMO	6,712	7,390	7,400	7,571	7,600
65-566-3070 5K RUN	-	-	-	-	-
65-566-3075 BIKE RODEO	5,139	3,115	3,200	392	3,200
65-566-3080 GROUNDS MAINTENANCE / IMPROVEMENTS	98,986	53,767	55,000	50,506	20,000
65-566-3085 FIREWORKS DISPLAY	8,000	8,000	10,000	10,000	10,000
65-566-3100 KIDDIE TRACTOR PULL	748	335	500	99	325
65-566-3105 LEASES & RENTALS	12,811	12,287	13,000	16,832	21,700
65-566-3110 LIVESTOCK SHOWS	11,861	11,368	16,500	13,036	17,400
65-566-3115 ADVERTISING	24,917	26,039	29,934	22,619	26,534
65-566-3120 PARADE	-	-	50	81	-
65-566-3125 SUPER FARMER CONTEST	523	500	600	500	600
65-566-3130 QUEEN CONTEST	798	63	800	2,309	2,300
65-566-3150 PUBLICATIONS & DUES	68	78	300	300	300
65-566-3200 MEETINGS & CONVENTIONS	1,856	2,534	2,200	2,200	4,000
65-566-3300 UTILITIES	-	-	-	-	-
65-566-3350 INSURANCE	6,329	9,650	9,800	11,240	11,300
65-566-3400 PROFESSIONAL FEES	4,960	6,750	4,560	4,560	4,560
65-566-3560 ETS - COLLECTION FEES	1,378	2,464	2,500	3,062	3,000
65-566-4500 MISCELLANEOUS EXPENSES	6,649	3,804	2,950	6,353	7,750
65-566-4501 TAILGATE AT THE LAKE EXPENSE	-	-	-	-	-
65-566-4502 UTV PARADE EXPENSES & PRIZES	600	313	-	-	-
65-567-4950 MAYOR'S CHRISTMAS TREE EXPENSE	2,000	-	2,000	3,650	2,000
TOTAL	<u>263,862</u>	<u>235,442</u>	<u>252,394</u>	<u>249,259</u>	<u>238,919</u>
TRANSFERS OUT					
65-599-9910 TRF. TO GENERAL FUND (ADMIN. FEE)	<u>12,650</u>	<u>12,650</u>	<u>12,650</u>	<u>12,650</u>	<u>12,650</u>
65-599-9912 TRF. TO DEBT SERVICE	-	-	10,583	10,583	38,104
TOTAL EXPENDITURES	<u>276,512</u>	<u>248,092</u>	<u>275,627</u>	<u>272,492</u>	<u>289,673</u>
REVENUES OVER (UNDER) EXPENDITURES	(60,476)	34,782	(42,227)	14,775	(24,073)
BEGINNING UNENCUMBERED CASH	<u>120,955</u>	<u>60,479</u>	<u>95,261</u>	<u>95,261</u>	<u>110,036</u>
ENDING UNENCUMBERED CASH	<u>60,479</u>	<u>95,261</u>	<u>53,034</u>	<u>110,036</u>	<u>85,963</u>



60: WATER / WASTEWATER

Revenues and Expenses Summary

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUE SUMMARY					
CHARGES FOR SERVICES	5,328,593	5,565,007	5,742,604	5,756,770	5,652,736
SALE OF SURPLUS	2,977	2,468	131,500	142,365	1,500
INVESTMENT EARNINGS	-	13,684	-	121,479	-
MISCELLANEOUS REVENUES	22,500	20,935	26,400	21,000	23,100
TRANSFERS IN	900	1,000	1,000	1,000	591
BOND PROCEEDS	-	-	-	<u>3,154,174</u>	-
TOTAL REVENUES	<u>5,354,970</u>	<u>5,603,094</u>	<u>5,901,504</u>	<u>9,196,788</u>	<u>5,677,927</u>
EXPENDITURE SUMMARY					
PERSONNEL EXPENSES	316,822	403,594	502,700	496,850	505,000
OPERATING EXPENSES	3,776,127	4,307,748	4,167,095	4,336,459	4,451,287
CAPITAL OUTLAY	96,375	681,767	2,270,500	3,394,952	264,000
DEBT SERVICE	393,169	440,442	601,156	597,534	519,052
TRANSFERS OUT	<u>313,186</u>	<u>336,295</u>	<u>340,785</u>	<u>340,785</u>	<u>361,726</u>
TOTAL EXPENDITURES	<u>4,895,679</u>	<u>6,169,846</u>	<u>7,882,236</u>	<u>9,166,580</u>	<u>6,101,065</u>
REVENUES OVER (UNDER) EXPENDITURES	459,291	(566,752)	(1,980,732)	30,208	(423,138)
BEGINNING UNENCUMBERED CASH BALANCE	<u>2,855,434</u>	<u>5,823,290</u>	<u>5,256,538</u>	<u>5,256,538</u>	<u>5,286,746</u>
ENDING UNENCUMBERED CASH BALANCE	<u>3,314,725</u>	<u>5,256,538</u>	<u>3,275,806</u>	<u>5,286,746</u>	<u>4,863,608</u>



60: WATER / WASTEWATER

Line-Item Budget Revenues

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET	
REVENUES						
CHARGES FOR SERVICES						
60-4600	WATER SALES - RESIDENTIAL	1,616,896	1,705,670	1,785,000	1,785,000	1,765,000
60-4605	WATER SALES - COMMERCIAL	423,458	390,189	431,000	450,000	450,000
60-4610	WATER TAPS	42,907	30,320	19,470	23,010	7,080
60-4615	WASTEWATER SERVICE CHARGE	2,008,569	2,158,472	2,193,000	2,193,000	2,084,901
60-4625	WASTEWATER SERVICE CHARGE - DISTRICT 5	380,712	403,561	408,000	408,000	411,000
60-4630	WASTEWATER TAPS	24,000	17,000	13,000	12,000	10,000
60-4635	LATE PAYMENT PENALTIES	53,559	49,534	48,000	48,000	52,800
60-4637	TRASH COLLECTION FEES	723,393	748,281	782,982	775,000	809,113
60-4638	TRASH CART COLLECTION	53,181	54,139	54,189	54,750	54,562
60-4639	RECYCLING CART COLLECTION	1,918	7,841	7,963	8,010	8,280
	TOTAL	5,328,593	5,565,007	5,742,604	5,756,770	5,652,736
SALE OF SURPLUS						
60-4640	MISCELLANEOUS WATER INCOME	2,977	2,468	1,500	8,801	1,500
60-4645	MISCELLANEOUS WASTEWATER INCOME	-	-	-	3,564	-
60-4650	SALE OF SURPLUS	-	-	130,000	130,000	-
	TOTAL	2,977	2,468	131,500	142,365	1,500
INVESTMENT EARNINGS						
60-4750	INVESTMENT EARNINGS	-	13,684	-	121,479	-
MISCELLANEOUS INCOME						
60-4800	MISCELLANEOUS INCOME	22,500	20,935	26,400	21,000	23,100
BOND PROCEEDS						
60-4675	PROCEEDS FROM W/S REVENUE BOND	-	-	-	3,145,000	-
60-4680	W/S PREMIUM REF. BOND	-	-	-	9,174	-
	TOTAL BOND PROCEEDS	-	-	-	3,154,174	-
TRANSFERS IN						
60-4917	TRF. FROM RISK MANAGEMENT	900	1,000	1,000	1,000	591
60-4647	BAD DEBT RECOVERY FEE	-	-	-	-	-
	TOTAL REVENUES	5,354,970	5,603,094	5,901,504	9,196,788	5,677,927



60: WATER / WASTEWATER

Line-Item Budget Expenses

		2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
EXPENDITURE SUMMARY						
60-561	WATER SUPPLY	850,965	918,731	920,900	906,000	949,420
60-562	WATER DISTRIBUTION	315,327	678,440	816,600	3,064,694	506,700
60-564	UTILITY ADMINISTRATION	1,146,959	1,316,965	1,241,177	1,393,548	1,278,363
60-566	WASTEWATER COLLECTION	1,876,073	2,478,973	3,961,618	2,864,019	2,485,804
60-566	DEBT SERVICE	393,169	440,442	601,156	597,534	519,052
60-564	TRANSFERS OUT	<u>313,186</u>	<u>336,295</u>	<u>340,785</u>	<u>340,785</u>	<u>361,726</u>
	TOTAL EXPENDITURES	<u>4,895,679</u>	<u>6,169,846</u>	<u>7,882,236</u>	<u>9,166,580</u>	<u>6,101,065</u>
	REVENUES OVER (UNDER) EXPENDITURES	459,291	(566,752)	(1,980,732)	30,208	(423,138)
	BEGINNING UNENCUMBERED CASH	<u>2,855,434</u>	<u>5,823,290</u>	<u>5,256,538</u>	<u>5,256,538</u>	<u>5,286,746</u>
	ENDING UNENCUMBERED CASH	<u>3,314,725</u>	<u>5,256,538</u>	<u>5,238,044</u>	<u>5,286,746</u>	<u>4,863,608</u>



60-561: WATER SUPPLY

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
OPERATING EXPENSES					
60-561-1000 PURCHASE WATER / TRI-COUNTY	74,628	61,059	70,000	80,000	75,000
60-561-1050 PURCHASE WATER / KANSAS CITY	<u>746,717</u>	<u>827,980</u>	<u>820,000</u>	<u>800,000</u>	<u>850,000</u>
TOTAL	<u>821,345</u>	<u>889,039</u>	<u>890,000</u>	<u>880,000</u>	<u>925,000</u>
CAPITAL OUTLAY					
60-561-3300 UTILITY / PUMPING EQUIPMENT	<u>29,620</u>	<u>29,692</u>	<u>30,900</u>	<u>26,000</u>	<u>24,420</u>
TOTAL	<u>850,965</u>	<u>918,731</u>	<u>920,900</u>	<u>906,000</u>	<u>949,420</u>



60-562: WATER DISTRIBUTION

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
PERSONNEL SERVICES					
60-562-2000 SALARIES	161,690	172,635	169,500	196,000	165,000
60-562-2200 LAGERS					
TOTAL	<u>161,690</u>	<u>172,635</u>	<u>169,500</u>	<u>196,000</u>	<u>165,000</u>
OPERATING EXPENSES					
60-562-4050 VEHICLE EXPENSE - FUEL & OIL	412	640	3,000	2,000	3,800
60-562-4100 VEHICLE MAINTENANCE & REPAIRS	5	862	3,000	3,000	3,500
60-562-4150 REPAIRS - EQUIPMENT	1,354	3,810	5,000	4,000	6,500
60-562-4160 EQUIPMENT RENTAL	280	-	-	-	-
60-562-4175 TOOLS & SUPPLIES	4,749	3,675	7,000	7,000	15,000
60-562-4200 MAINTENANCE - MAINS & HYDRANTS	48,051	80,348	100,000	75,000	45,000
60-562-4250 MAINTENANCE - METERS & SERVICES	24,548	43,071	35,000	35,000	40,000
60-562-4300 MAINTENANCE - TOWERS	865	161	56,600	25,000	54,400
60-562-4400 LEAD & COPPER REFUND	4,785	330	-	-	-
60-562-4500 MISCELLANEOUS EXPENSE	1,833	1,867	2,500	1,500	2,500
60-562-4900 DEPRECIATION - DISTRIBUTION	-	-	-	-	-
TOTAL	<u>86,882</u>	<u>134,764</u>	<u>212,100</u>	<u>152,500</u>	<u>170,700</u>
CAPITAL OUTLAY					
60-562-5000 IMPROVEMENTS	<u>66,755</u>	<u>371,041</u>	<u>435,000</u>	<u>2,716,194</u>	<u>171,000</u>
TOTAL	<u>66,755</u>	<u>371,041</u>	<u>435,000</u>	<u>2,716,194</u>	<u>171,000</u>
TOTAL	<u>315,327</u>	<u>678,440</u>	<u>816,600</u>	<u>3,064,694</u>	<u>506,700</u>



60-564: UTILITY ADMINISTRATION

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
PERSONNEL SERVICES					
60-564-2000 SALARIES	69,871	72,154	73,500	71,000	75,500
60-564-2100 FICA	16,712	17,775	19,000	19,000	18,500
60-564-2150 INSURANCE BENEFITS	36,495	50,996	35,250	42,000	41,000
60-564-2200 LAGERS	(2,513)	46,321	45,000	45,500	46,000
60-564-2250 UNIFORM EXPENSE	-	-	-	-	-
60-564-2400 UNEMPLOYMENT BENEFITS	-	-	-	-	-
TOTAL	<u>120,565</u>	<u>187,246</u>	<u>172,750</u>	<u>177,500</u>	<u>181,000</u>
OPERATING EXPENSES					
60-564-3000 OFFICE SUPPLIES	267	323	450	450	1,250
60-564-3050 PRINTING	7,033	8,923	9,000	9,000	9,000
60-564-3100 POSTAGE	25,432	25,182	28,950	27,500	29,180
60-564-3150 PUBLICATIONS & DUES	1,837	1,852	2,530	1,900	2,500
60-564-3200 MEETINGS AND CONVENTIONS	445	725	-	-	-
60-564-3250 TELEPHONE	2,404	2,403	2,700	2,500	4,080
60-564-3300 BUILDING MAINTENANCE / UTILITIES / TRASH	7,968	10,824	9,300	8,700	9,480
60-564-3350 INSURANCE	22,015	19,771	43,797	32,705	42,591
60-564-3400 PROFESSIONAL FEES	22,455	31,301	36,759	28,000	26,200
60-564-3425 TRASH COLLECTION CONTRACT	637,791	665,899	693,488	698,130	730,112
60-564-3550 STATE PRIMACY FEE / WATER TESTING	19,701	19,529	20,898	20,755	21,635
60-564-3560 ETS - COLLECTION FEES	61,681	77,176	78,000	95,000	97,200
60-564-3600 PAYROLL SERVICES	1,560	1,851	2,010	2,300	2,430
60-564-3700 SERVICE & MAINTENANCE OFFICE EQUIPMENT	91,363	110,191	121,945	114,000	116,865
60-564-3750 LOSS ON BAD DEBTS	29,631	20,687	-	-	-
60-564-3850 UTILITY LOCATES	1,594	1,934	2,600	4,000	3,640
60-564-4500 MISCELLANEOUS EXPENSE	2,846	2,399	16,000	22,398	1,200
60-564-4900 DEPRECIATION - OFFICE EQUIPMENT	-	-	-	-	-
60-564-4950 BOND COSTS OF ISSUANCE	90,371	128,749	-	148,710	-
TOTAL	<u>1,026,394</u>	<u>1,129,719</u>	<u>1,068,427</u>	<u>1,216,048</u>	<u>1,097,363</u>
CAPITAL OUTLAY					
60-564-5000 IMPROVEMENTS	-	-	-	-	-
TOTAL	-	-	-	-	-
TOTAL	<u>1,146,959</u>	<u>1,316,965</u>	<u>1,241,177</u>	<u>1,393,548</u>	<u>1,278,363</u>



60-566: WASTEWATER COLLECTION

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
PERSONNEL SERVICES					
60-566-2000 SALARIES	27,500	30,481	114,500	85,000	107,500
60-566-2100 FICA	2,084	2,089	8,800	6,200	8,500
60-566-2150 INSURANCE BENEFITS	5,377	6,065	15,650	19,150	21,000
60-566-2200 LAGERS	<u>(394)</u>	<u>5,078</u>	<u>21,500</u>	<u>13,000</u>	<u>22,000</u>
TOTAL	<u>34,567</u>	<u>43,713</u>	<u>160,450</u>	<u>123,350</u>	<u>159,000</u>
OPERATING EXPENSES					
60-566-3225 SPECIAL TRAINING	-	-	-	-	-
60-566-3280 MBC - CUSTOMER FEES	1,767,550	2,047,892	1,927,752	2,001,156	2,136,612
60-566-3150 PUBLICATIONS & DUES					
60-566-3225 SPECIAL TRAINING			2,500	500	1,000
60-566-3325 SUPPLIES & EQUIPMENT	6,860		1,500		8,000
60-566-3300 BLDG & GROUNDS MAINT.					
60-566-3400 PROFESSIONAL FEES		50			
60-566-3550 SEWER SERVICE CONNECTION FEE	2,657	2,839	3,416	2,755	3,392
60-566-4050 VEHICLE GAS & OIL EXPENSE	522	360	3,000	1,000	3,500
60-566-4100 VEHICLE MAINTENANCE & REPAIRS	712	176	2,500	1,500	3,000
60-566-4150 EQUIPMENT MAINTENANCE & REPAIRS	2,174	7,248	3,500	3,500	5,000
60-566-4175 EQUIPMENT RENTAL	-	238	-		
60-566-4200 MAINTS. - BLDGS & GRDS					
60-566-4250 MAINTENANCE - LINES	1,740	6,911	20,000	10,000	10,000
60-566-4350 MAINTENANCE - LIFT STATIONS	56,779	85,709	30,900	40,000	58,800
60-566-4450 SUPPLIES & EQUIPMENT EXPENSE	940	1,142			2,000
60-566-4475 REIMBURSE SEWER CONSUMPTION	1,048	742			-
60-566-4500 MISCELLANEOUS EXPENSE	524	919	1,500	1,500	2,500
60-566-4900 DEPRECIATION	-	-	-		
TOTAL	<u>1,841,506</u>	<u>2,154,226</u>	<u>1,996,568</u>	<u>2,061,911</u>	<u>2,233,804</u>
CAPITAL OUTLAY					
60-566-5000 IMPROVEMENTS	-	281,034	1,804,600	678,758	93,000
TOTAL	-	281,034	1,804,600	678,758	93,000
TOTAL	<u>1,876,073</u>	<u>2,478,973</u>	<u>3,961,618</u>	<u>2,864,019</u>	<u>2,485,804</u>



60-566: WASTEWATER COLLECTION

Debt Service

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
DEBT SERVICE					
60-566-8100 PRINCIPAL	335,000	345,000	410,000	410,000	115,000
60-566-8000 INTEREST	<u>58,169</u>	<u>95,442</u>	<u>191,156</u>	<u>187,534</u>	<u>404,052</u>
TOTAL	<u>393,169</u>	<u>440,442</u>	<u>601,156</u>	<u>597,534</u>	<u>519,052</u>

REVENUE REFUNDING BONDS

	PRINCIPAL	INTEREST	TOTAL
2024 / 2025	345,000	98,533	443,533
2025 / 2026	410,000	191,156	601,156
2026 / 2027	115,000	404,052	519,052
2027/2028	140,000	350,481	490,481
2028/2029	145,000	343,031	488,031
2029/2030	155,000	335,331	490,331
2030/2031	160,000	327,931	487,931
2031/2032	<u>165,000</u>	<u>321,331</u>	<u>486,331</u>
TOTAL	<u>1,635,000</u>	<u>2,371,847</u>	<u>3,520,516</u>



60-599: TRANSFERS OUT

Line-Item Budget Detail

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
TRANSFERS OUT					
60-599-9910 TRF. TO GENERAL FUND (ADMIN. FEE)	167,847	194,114	194,339	194,339	195,000
60-599-9911 TRF. TO GENERAL FUND (TRASH)	83,740	81,724	84,294	84,294	84,874
60-599-9912 TRF. TO GENERAL FUND (CARTS)	61,599	60,457	62,152	62,152	<u>62,842</u>
60-599-9917 TRF. TO RISK MANAGEMENT		-	-	-	<u>19,010</u>
TOTAL	<u>313,186</u>	<u>336,295</u>	<u>340,785</u>	<u>340,785</u>	<u>361,726</u>



80: ARPA FUNDING

Revenues and Expenses Summary

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUE SUMMARY					
GRANT REIMBURSEMENT	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURE SUMMARY					
TOTAL EXPENDITURES	<u>1,214,535</u>	<u>225,759</u>	-	<u>50,603</u>	-
REVENUES OVER (UNDER) EXPENDITURES	(1,214,535)	(225,759)	-	(50,603)	-
BEGINNING UNENCUMBERED CASH BALANCE	<u>1,490,897</u>	<u>276,362</u>	<u>50,603</u>	<u>50,603</u>	<u>(0)</u>
ENDING UNENCUMBERED CASH BALANCE	<u>276,362</u>	<u>50,603</u>	<u>50,603</u>	<u>(0)</u>	<u>(0)</u>

80: ARPA FUNDING

Line-Item Budget Revenues

		2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUES						
80-4400	FEDERAL ARPA GRANT	-	-	-	-	-
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Line-Item Budget Expenses

		2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
EXPENDITURES						
80-510-5000	SPEED ENFORCEMENT TRAILER					-
80-510-5005	IT SERVICES	38,500				-
80-510-5010	RECORDS MANAGEMENT SVC (PD)		7,502			-
80-510-5015	EXCAVATOR					-
80-510-5020	UDC	36,153				-
80-510-5025	EMERGENCY GENERATORS	13,553	47,130			-
80-510-5030	STORMWATER/WATER MASTER PLAN		82,188	-	14,213	-
80-510-5033	STORMWATER PROJECTS					-
80-510-5035	PARK IMPROVEMENTS	95,153	41,286	-	36,390	-
80-510-5040	DEVELOPMENT SERVICES					-
80-510-5045	SCADA SYSTEM IMPROVEMENTS					-
80-510-5050	PAINTING WATER TOWER	863,767				-
80-510-5055	CITY HALL IMPROVEMENTS	7,140	46,353			-
80-510-5060	BOND ISSUE DESIGN	75,000				-
80-510-5065	MDT'S POLICE	56,973				-
80-510-5070	POLICE BODY CAMERAS	28,296	1,300			-
	TOTAL	<u>1,214,535</u>	<u>225,759</u>	<u>-</u>	<u>50,603</u>	<u>-</u>
	TOTAL EXPENDITURES	<u>1,214,535</u>	<u>225,759</u>	<u>-</u>	<u>50,603</u>	<u>-</u>
	REVENUES OVER (UNDER) EXPENDITURES	<u>(1,214,535)</u>	<u>(225,759)</u>	<u>-</u>	<u>(50,603)</u>	<u>-</u>
	BEGINNING UNENCUMBERED CASH	<u>1,490,897</u>	<u>276,362</u>	<u>50,603</u>	<u>50,603</u>	<u>(0)</u>



72: VEHICLE REPLACEMENT

Revenues and Expenses Summary

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUE SUMMARY					
SALE OF SURPLUS	<u>13,850</u>	<u>22,860</u>	<u>45,000</u>	<u>43,854</u>	<u>53,000</u>
TRANSFERS IN	<u>171,212</u>	<u>215,000</u>	<u>180,000</u>	<u>180,000</u>	<u>198,600</u>
TOTAL REVENUES	<u>13,850</u>	<u>237,860</u>	<u>225,000</u>	<u>223,854</u>	<u>251,600</u>
EXPENDITURE SUMMARY					
TOTAL EXPENDITURES	<u>214,353</u>	<u>245,641</u>	<u>232,200</u>	<u>229,796</u>	<u>239,785</u>
REVENUES OVER (UNDER) EXPENDITURES	(200,503)	(7,781)	(7,200)	(5,942)	11,815
BEGINNING UNENCUMBERED CASH BALANCE	<u>5,366</u>	<u>14,083</u>	<u>14,083</u>	<u>6,302</u>	<u>360</u>
ENDING UNENCUMBERED CASH BALANCE	<u>14,083</u>	<u>6,302</u>	<u>6,883</u>	<u>360</u>	<u>12,175</u>

72: VEHICLE REPLACEMENT

Line-Item Budget Revenues & Expenses

		2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUES						
72-4650	SALE OF SURPLUS	13,850	22,860	45,000	43,854	53,000
72-4970	TRANSFER FROM EQUIP. REPL. FUND	38,008	-	-	-	-
72-4925	TRANSFER FROM CAPITAL. IMPR. S/T	<u>171,212</u>	<u>215,000</u>	<u>180,000</u>	<u>180,000</u>	<u>198,600</u>
	TOTAL	<u>223,070</u>	<u>237,860</u>	<u>225,000</u>	<u>223,854</u>	<u>251,600</u>
EXPENDITURES						
72-510-4000	VEHICLE LEASE - #25553Z	10,085	10,230	9,000	8,715	-
72-510-4005	VEHICLE LEASE - #255563	9,970	10,339	9,000	1,451	-
72-510-4003	VEHICLE LEASE - ADMISTRATION	-	-	-	8,920	9,685
72-510-4007	VEHICLE LEASE - POLICE	68,171	125,760	118,800	99,750	94,800
72-510-4010	VEHICLE LEASE - TRANSPORTATION	8,709	7,706	7,800	34,149	51,360
72-510-4013	VEHICLE LEASE - CODES	9,868	9,127	9,000	8,990	9,000
72-510-4015	VEHICLE LEASE - WATER/SEWER	79,361	41,701	40,800	32,356	40,140
72-510-4020	VEHICLE LEASE -ANIMAL CONTROL	9,243	9,039	9,000	9,050	9,000
72-510-4025	VEHICLE LEASE - PARKS	18,295	31,739	28,800	26,415	25,800
	AME PRICE BILLED	-	-	-	-	-
	CAP PRICE REDUCTION	-	-	-	-	-
72-510-4500	MISC EXPENSE	651	-	-	-	-
	TOTAL	<u>214,353</u>	<u>245,641</u>	<u>232,200</u>	<u>229,796</u>	<u>239,785</u>
	TOTAL EXPENDITURES	<u>214,353</u>	<u>245,641</u>	<u>232,200</u>	<u>229,796</u>	<u>239,785</u>
	REVENUES OVER (UNDER) EXPENDITURES	8,717	(7,781)	(7,200)	(5,942)	11,815
	BEGINNING UNENCUMBERED CASH	<u>5,366</u>	<u>14,083</u>	<u>14,083</u>	<u>6,302</u>	<u>360</u>
	ENDING UNENCUMBERED CASH	<u>14,083</u>	<u>6,302</u>	<u>6,883</u>	<u>360</u>	<u>12,175</u>



19: GENERAL OBLIGATION BOND

Revenues and Expenses Summary

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUE SUMMARY					
PROCEEDS	-	<u>16,000,000</u>	-	-	-
TRANSFERS IN	-	<u>151,891</u>	-	<u>180,032</u>	-
TOTAL REVENUES	-	<u>16,151,891</u>	-	<u>180,032</u>	-
EXPENDITURE SUMMARY					
TOTAL EXPENDITURES	-	<u>8,241,995</u>	<u>9,958,328</u>	<u>7,723,793</u>	<u>732,833</u>
REVENUES OVER (UNDER) EXPENDITURES	-	<u>7,909,896</u>	<u>(9,958,328)</u>	<u>(7,543,761)</u>	<u>(732,833)</u>
BEGINNING UNENCUMBERED CASH BALANCE	-	-	<u>8,387,844</u>	<u>8,387,844</u>	<u>844,083</u>
ENDING UNENCUMBERED CASH BALANCE	-	-	<u>(1,570,484)</u>	<u>844,083</u>	<u>111,250</u>



19: GENERAL OBLIGATION BOND

Line-Item Budget Revenues & Expenses

	2023 / 2024 ACTUAL	2024 / 2025 ACTUAL	2025/2026 BUDGET	2025 / 2026 ESTIMATE	2026 / 2027 BUDGET
REVENUES					
19-4550	PROCEEDS - GO BOND SERIES 2024	-	16,000,000	-	-
19-4555	PREM. GO BOND SERIES 2024	-	156,953	-	-
19-4750	INTEREST INCOME - PARKS	-	320,995	-	58,748
19-4755	INTEREST INCOME - POLICE	-	<u>151,891</u>	-	<u>121,284</u>
	TOTAL	-	<u>16,629,839</u>	-	<u>180,032</u>
EXPENDITURES					
19-519-4800	COST OF ISSUANCE	-	477,361	-	-
19-520-3000	DESIGN/POLICE	-	63,759	131,852	72,747
19-520-3005	CONSRUCTION/POLICE	-	4,800	1,261,967	685,449
19-520-3010	OTHER/POLICE	-	23,370	104,838	119,926
19-520-3015	ADMIN/POLICE	-	-	-	-
19-522-3000	DESIGN/ANIMAL SHELTER	-	40,000	-	-
19-522-3005	CONSTRUCTION/ANIMAL SHELTER	-	-	2,732,700	2,788,771
19-522-3010	OTHER/ANIMAL SHELTER	-	62,864	163,208	163,026
19-522-3015	ADMIN/ANIMAL SHELTER	-	-	-	-
19-570-3000	DESIGN/PARKS	-	-	-	-
19-570-3005	CONSTRUCTION/PARKS	-	7,333,942	5,389,040	3,736,509
19-570-3010	OTHER/PARKS	-	235,899	174,723	157,365
19-570-3015	ADMIN/PARKS	-	-	-	-
	TOTAL	-	<u>8,241,995</u>	<u>9,958,328</u>	<u>7,723,793</u>
	TOTAL EXPENDITURES	-	<u>8,241,995</u>	<u>9,958,328</u>	<u>7,723,793</u>
	REVENUES OVER (UNDER) EXPENDITURES	-	8,387,844	(9,958,328)	(7,543,761)
	BEGINNING UNENCUMBERED CASH	-	-	<u>8,387,844</u>	<u>8,387,844</u>
	ENDING UNENCUMBERED CASH	-	<u>8,387,844</u>	<u>(1,570,484)</u>	<u>844,083</u>