



November 5, 2024

To the Honorable Mayor, City Council Members, City Staff, and the Citizens of Republic:

INTRODUCTION

The City of Republic continues to challenge the status quo as we prepare for 2025. This new year will continue to see continued steps forward in wastewater improvements, continued Parks & Recreation investment, analysis, and preparation for additional investment in water utility infrastructure, and the benefits of increased public safety funding. The sales tax growth, which remains flat year-over-year, is the lifeblood of the City and is a direct result of the City's continual efforts in fostering partnerships within the economic development community.

SUMMARY

The Fiscal Year 2025 Consolidated Budget ("Budget") is presented for City Council consideration and consists of an (1) Operating Budget and a (2) Capital Budget, which are broken out as follows.

- Operating Budget with external revenues of \$32,048,863, external expenses of \$27,553,883 resulting in an Operating Surplus of \$4,494,980.
 - Revenue:
 - City Sales Tax = \$12,427,999
 - Other Sales Tax = \$3,036,732
 - Property Tax = \$2,088,595
 - Utility Rates = \$9,142,764
 - Fees, Licenses & Program = \$4,650,147
 - Interest Income = \$688,000
 - Other = \$14,625
 - Expense:
 - Personnel = \$16,640,082
 - Operating = \$5,748,053
 - Debt Service = \$4,831,897
 - Dept Specific = \$736,502
- Capital Budget with expenditures of \$53,394,203 funded as follows:
 - \$25,570,216 from existing cash (restricted and unrestricted); and
 - \$1,071,187 in revenue from Capital Improvement Sales Tax Fund; and
 - \$26,603,357 in Grants or Reimbursements from the State of Missouri or Missouri Department of Transportation
 - \$175,000 from other sources.

The combination of the two Budgets results in a Consolidated Net Surplus of \$4,520,537. This Budget establishes our operating and capital investment plan for Fiscal Year (FY) 2025. The City of Republic provides basic municipal services such as public safety, street maintenance, water and sewer services, and parks and recreation programs.



The City has prepared two (2) complementary documents: the Fiscal Year 2025 Budget and Five-Year Capital Improvement Program (“CIP”).

- The Budget contains departmental budgets across eight (8) funds (General Fund, Parks & Recreation Fund, Police Fund, Fire Fund, Street Fund, Water Fund, Wastewater Fund, and Capital Improvements Project Fund).
- This Budget includes a separate Operating Budget and Capital Budget for each Fund.
- The CIP identifies all capital and infrastructure needs, both project and maintenance capital, the City foresees for the next five (5) years. In FY 2026, we will be expanding the CIP to a rolling Ten (10) Year View as we plan for capital investment needs in the years to come.

The City must follow governmental accounting standards. These standards require the City to separate different activities into corresponding funds and departments so that the funding sources and uses are kept separate and reported in a particular manner. Financial planning is essential for sound fiscal management and stewardship of resources. At the forefront of any decision is the transparency, accuracy, and accountability of City funds. It is imperative for City Council and City staff to have well-founded internal controls and accuracy before approving a budget. The Budget, as proposed, provides direction to the City as to resources available for planned expenditures while allowing for unanticipated expenditures.

To that end, the City will once again engage KPM CPAs as our independent outside auditor to examine our financial statements and processes for the current fiscal year, FY 2024. KPM also provides accounting guidance throughout the year in the ever changing and evolving world of governmental accounting. Complete financial audit(s) for prior fiscal years can be found on the City’s website.

Finally, the City has engaged Cherry Bekaert to help us redesign and restructure of the City’s Enterprise Resource Planning system to a “Best of Breed,” open API, user friendly, data rich, fully integrated software platform, referred to as “Project Genesis”. This Project will analyze all software platforms utilized by the City, including but not limited to Finance/Accounting, Human Resources, Utility Billing and Meter Data Collection and is broken into three primary phases.

1. Phase I – ERP Needs Assessment.
2. Phase II – Request for Proposal (RFP) Development and Vendor Selection Assistance.
3. Phase III – Implementation Project Management Services.

BUDGET ANALYSIS

In accordance with the Missouri State Statute Section 67.010, the budget is to be balanced, and the total proposed expenditures are not to exceed the estimated revenues and any unencumbered fund balance, less any deficit estimated for the beginning of the budget year. Each budget will outline a multi-year presentation of planned and actual resources to allow for the comparative analysis of the financial conditions of the City, as required.

The Operating Budget is comprised of the following Funds, with highlights below:

1. General Fund



- a. Administration – is a consolidation of the following departments - City Administration, City Clerk, Legal, Finance, Information Technologies, Data Analytics, Human Resources, Community Development (BUILDS), Municipal Court, and Animal Control.
 - b. Revenues & Expenses
 - i. Revenues are appropriated to each respective department as governed by ordinance, ballot, or budget statute.
 - ii. Real Property Levy of 0.4268 per assessed \$100 for the General Fund for 2024, which cashflows in fiscal year 2025.
 - iii. Administration personnel costs are allocated proportionally to all Funds based on headcount.
 - 1. Each Fund and/or department treats the administration allocation as expense to each respective department’s budget.
 - 2. Alternatively, the General Fund treats the administration allocation as revenue in the Administration Budget.
 - 3. Both the revenue (in the General Fund) and the expense (in the Fund/Department) budgets are netted and eliminated in the consolidation process.
2. Parks and Recreation Fund
- a. In March of 2023, the City issued \$9.9 million in Series 2023 Special Obligation Bonds to fund the Aquatic Center expansion & the JR Martin Park upgrades & improvements.
 - b. Most of those bond proceeds were allocated to the RUSH, which opened in May 2024.
 - c. AS of October 1, 2024, all but \$1.3 million of the Series 2023 Bond Proceeds have been expended for their intended purpose, with the remaining proceeds designed to upgrades to JR Martin Park.
 - d. The Operating Budget contains the revenues & expenses for the Parks & Recreation Department (community programming, park maintenance, Republic Aquatic Center, Senior Center).
 - i. Funded by sale of services; and
 - ii. Two (2) ¼-cent Parks Sales Taxes; and
 - iii. One (1) ¼-cent Greene County Parks Sales Tax; and
 - iv. Real Property Levy of 0.1150 assessed per \$100 for the Parks and Recreation Fund for 2024, which cashflows in fiscal year 2025.
3. Police Fund
- a. In 2021, the voters approved a ¾ cent Public Safety Sales Tax (“PSST”). The PSST is equally split between the Police and Fire Funds. For FY 2025, the Police portion of the PSST is \$1,601,429.
 - b. For 2025, the total Operating Budget for the Police Fund is \$4,053,504, funded with



the PSST, a \$1,726,751 transfer from the General Fund, along with \$706,507 from Greene County's Law Enforcement Sales Tax.

4. Fire Fund

- a. In 2021, the voters approved a $\frac{3}{4}$ cent Public Safety Sales Tax ("PSST"). The PSST is equally split between the Police and Fire Funds. For FY 2025, the Fire portion of the PSST is \$1,601,429
- b. For 2025, the total Operating Budget for the Fire Fund is \$3,885,861, funded with the PSST and a \$2,262,136 transfer from the General Fund.
- c. Fire Sales Tax, sales tax revenue restricted specifically to the Fire Fund's capital projects, is budgeted @ \$535,547 for FY 2025.

5. Capital Improvement Sales Tax

- a. Voters approved the reallocation of the $\frac{1}{4}$ -cent Stormwater Sales Tax to a general Capital Improvement Sales Tax (CIST), which took effect October 2017.
- b. Voters were presented with a list of projects to be funded by the CIST. To ensure future transparency, the projects are updated on the City website.

6. Street Fund

- a. Funded in part by the $\frac{1}{2}$ -cent Transportation Sales Tax; and
- b. The Real Property Levy of 0.0657 per assessed \$100 for lights is additional funding for the Street Fund for 2024, which cashflows in fiscal year 2025.

7. Water Fund – The Water Fund is an Enterprise Fund that operates through the sale of water to the citizens of Republic.

8. Wastewater Fund – Likewise, the Wastewater Fund is an Enterprise Fund that operates through the sale of wastewater service to the citizens of Republic.

CAPITAL

Capital expenditures, both maintenance and major projects, are budgeted at \$53,394,203 for FY 2025. These capital expenditures can be broken down into the following major projects.

1. Wastewater Project = \$40.5 M
2. Administrative Building = \$4.5 M
3. Schuyler Creek Trail = \$1.6 M
4. Commercial Avenue = \$1.0 M
5. JR Martin Park = \$1.3 M
6. Other = \$4.5 M

These projects will be funded by:

1. Cash = \$25.6 M (primarily cash generated from the Series 2022 Bond Offering); and
2. Grants = \$26.6 (primarily grants secured for funding the WWTP Project); and
3. Other = \$1.2 M.



These 2025 Capital Budget projects comprise the first year of the Five-Year Capital Improvement Plan, preparation which is now integrated into the Budget Process, and which outlines future City needs pertaining to projects and capital equipment. Capital improvements have long-term effects on City operations and potential growth opportunities, as well as impacting both current and future Capital Budgets.

DEBT OBLIGATIONS

Wastewater

In February 2022, the City issued \$45.5 million in Series 2022 Special Obligation Bonds to partially fund the Wastewater Project and to construct the BUILDS building.

- The BUILDS building officially opened in April 2023 and houses the City's Street, Water, Wastewater and Community Development Departments. Temporarily, the BUILDS building is housing all the Administrative team until the Administration Building, a wing of the existing BUILDS Building, is approved by Council, and completed. The City is currently in the RFQ/RFP process for identifying a Construction Manager At Risk ("CMAR")
- The Wastewater Treatment Plant project ("WWTP") continues to move forward, with an expected completion date of December 2026...
 - To date, the City has:
 - Spent all the Series 2022 Bond proceeds; and
 - Has secured an additional \$50 million in State grants in additional funding for the WWTP.
 - As of October 1, 2024, the City has received all the \$25.0 M in ARPA grant funds administered through Missouri Department of Natural Resources; and
 - Additionally, the City has submitted another General Revenue grant reimbursement requests of \$8.0 M, which we expect to receive within the next 30 days,
 - In June 2024, the City closed on an additional \$50.0 M in SRF funding. To date, no funds have been drawn on this facility, but the City expects to begin drawing on these funds sometime mid to late FY 2025.
 - With the Series 2022 Bonds, the DNR Grants and the SRF Debt, the WWTP is 100% funded. However, the City will continue to explore additional grant opportunities to reduce the amount of debt required to fund the WWTP Project

Parks & Recreation

- In March 2023, the City issued \$9.9 million in Series 2023 Special Obligation Bonds to fund the expansion of the Aquatic Center and upgrades to JR Martin Park. To date, Parks & Recreation has spent \$8.6 M of these proceeds, with the remaining \$1.3 designated for JR Martin Park upgrades.
- In addition, the City will repay the 2017 Bond Refunding Bonds in FY 2025, a portion of which was allocated to Parks & Recreation, and which will reduce Parks & Recreation's annual debt service by approximately \$150K.



PERSONNEL

City Administration considers the employees to be the most valuable assets of the organization, and the City continues to invest in our people. In return, it also warrants evaluation of performance, value, and accountability.

In the 2025 budget, wages and personnel benefits are budgeted at \$16,640,082 which is approximately 60% of the Operating Budget expenses. Additional highlights regarding the City's staff include the following:

- The City is budgeting for a total of 163 full-time employees by year end 2025.
- **Salaries & Wages:**
 - The City is budgeting a 2.0% COLA, and an average 3.0% Merit increase for all staff to be implemented on January 1, 2025.
 - Such an increase is necessary to maintain a competitive advantage in relation to surrounding entities and compensate employees for the rising costs associated with inflation.
- **Healthcare Benefits:**
 - The City will continue to fund 100% of the employees' healthcare benefits, which are budgeted to increase 7% per employee in 2025.
 - In addition, effective January 1, 2024, the City began funding 50% of the incremental cost of dependent healthcare which has historically been borne 100% by the employee.
- **Retirement Benefits:**
 - **Defined Benefit Pension Plan.** LAGERS - The City participates in the Missouri Local Government Employees Retirement System (LAGERS), which is a defined benefit pension plan providing retirement, disability and death benefits to members and beneficiaries.
 - In 2014, City Council approved a change in the City's LAGERS program from the L-1 level to the L-3 level, increasing the employees' pension from a 1.0% multiplier to a 1.25% multiplier. The ensuing change resulted in an approximate 5.6% increase in LAGERS pension contributions on behalf of the employees.
 - In 2019, the City assumed the employee's contribution rate of 4% and the employees no longer are required to contribute.
 - In 2025, the City has budgeted a further improvement in the City's Defined Benefit Pension Plan and will recommend to City Council on October 15, 2024 that the City upgrade its Pension Plan from L-3 to L-6. If approved, such action will bring the City in line with other communities in SW Missouri. Today, City of Republic is the only City in the surrounding area that still has an L-3 Plan. Such action will aid in the City's continued recruitment and retention efforts.
 - **457 Deferred Compensation Plan** - In 2022, the City and its Council members boldly chose to provide an added benefit of a 9% ICMA Deferred Compensation



program provided by the City on behalf of each full-time employee, which went into effect April 1, 2022.

- With the proposed LAGERS change from L-3 to L-6, the City will simultaneously modify the 457 Plan and will now match dollar for dollar up to 4% of deferred compensation. This change will require the employee to contribute to the 457 Plan to receive the match, unlike today's plan where the City contributes 9% without requiring an employee match.
- This change is a fair trade-off given the proposed change from L-3 to L-6.

CONCLUSION

In 2025, we will continue our mission to be “aggressively progressive through processes, relationships and trust”.

- We will constantly evaluate our processes to ensure timely service and response through exceptional customer service.
- We will consistently strengthen our relationships with the community through timely communication and updates.
- We will continue to build trust through our dedication to process improvements.
- We will see ways to improve our local economy, which will help improve the quality of life for our citizens.
- We remain committed to our goal of enhancing & improving the City's infrastructure and facilities.

As such, in FY 2025 we will remain focused on our primary deliverable to the community – the Wastewater Treatment Plant Project. To that end, we will continue to seek out funding alternatives for this project to reduce our dependency on debt wherever possible. We are grateful to be able to serve this community and, while there are challenges, we will continue to address and sustain the needs of our growing community.

Sincerely,

A handwritten signature in black ink, appearing to read 'David Cameron', with a long horizontal flourish extending to the right.

David Cameron
City Administrator

Cc: Laura Burbridge, City Clerk

PROPOSED OPERATING & CAPITAL BUDGETS FISCAL YEAR 2025									
Description	City-wide	General	Parks & Rec	Police	Fire	Streets	Water	Wastewater	CIST
Operating									
Revenue									
City Sales Tax	\$12,427,999	\$4,404,748	\$2,142,373	\$1,601,429	\$2,136,976	\$2,142,473	\$0	\$0	\$0
Other Taxes	\$3,036,732	\$30,000	\$1,107,225	\$706,507	\$27,000	\$1,166,000	\$0	\$0	\$0
Property Taxes	\$2,088,595	\$1,467,441	\$395,256	\$0	\$0	\$225,898	\$0	\$0	\$0
Utility Billing Revenue	\$9,142,764	\$0	\$0	\$0	\$0	\$0	\$2,719,095	\$6,423,669	\$0
Fees, Licenses,	\$4,650,147	\$1,561,850	\$2,257,797	\$15,500	\$0	\$15,500	\$492,500	\$307,000	\$0
Grants	\$10,000	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
Interest Income	\$688,000	\$300,000	\$85,000	\$8,000	\$50,000	\$100,000	\$45,000	\$100,000	\$0
Miscellaneous Revenue	\$4,625	\$500	\$1,625	\$0	\$0	\$1,000	\$1,500	\$0	\$0
Transfer In	\$4,067,436	\$0	\$0	\$1,726,751	\$2,262,136	\$0	\$26,241	\$52,309	\$0
Revenue Operating	\$36,116,298	\$7,764,539	\$5,989,277	\$4,068,187	\$4,476,111	\$3,650,871	\$3,284,336	\$6,882,977	\$0
Expense									
Personnel Expenses	\$16,640,082	\$1,431,583	\$3,651,579	\$3,665,757	\$3,119,076	\$1,470,589	\$1,444,194	\$1,857,304	\$0
Operating Expenses	\$5,748,053	\$1,529,533	\$898,909	\$380,810	\$464,452	\$628,103	\$851,330	\$994,916	\$0
Department Specific	\$736,502	\$84,900	\$489,452	\$150	\$0	\$500	\$24,500	\$137,000	\$0
Debt Service	\$4,429,245	\$86,352	\$636,660	\$0	\$300,169	\$141,279	\$357,397	\$2,907,389	\$0
Transfer Out	\$4,067,436	\$3,993,015	\$65,469	\$6,787	\$2,165	\$0	\$0	\$0	\$0
Expense Operating	\$31,621,318	\$7,125,383	\$5,742,069	\$4,053,504	\$3,885,861	\$2,240,472	\$2,677,421	\$5,896,609	-
Operating Budget	\$4,494,980	\$639,156	\$247,208	\$14,683	\$590,250	\$1,410,399	\$606,915	\$986,369	-
Capital									
Funding Source									
Cash	25,570,216	\$4,526,500	\$1,300,000	\$30,000	\$70,000	\$3,070,900	\$300,000	\$16,272,816	\$0
City Sales Tax	1,071,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,071,187
Fees, Licenses,	150,000	\$0	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0
Grants	26,263,357	\$0	\$0	\$0	\$0	\$1,263,357	\$0	\$25,000,000	\$0
Interest Income	25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000
Miscellaneous Revenue	340,000	\$0	\$0	\$0	\$0	\$340,000	\$0	\$0	\$0
Transfer In	1,070,630	\$0	\$0	\$225,000	\$0	\$845,630	\$0	\$0	\$0
Funding Source	54,490,389	4,526,500	1,300,000	255,000	70,000	5,519,887	450,000	41,272,816	1,096,187
Expenditure									
Capital Projects	51,672,203	\$4,526,500	\$1,300,000	\$30,000	\$70,000	\$5,179,887	\$150,000	\$40,415,816	\$0
Capital Vehicles &	922,000	\$0	\$0	\$225,000	\$0	\$40,000	\$300,000	\$357,000	\$0
Department Specific	500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0
Operating Expenses	300,000	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0
Transfer Out	1,070,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,070,630
Expenditure Capital	54,464,833	4,526,500	1,300,000	255,000	70,000	5,519,887	450,000	41,272,816	1,070,630
Capital Budget	25,557	-	-	-	-	-	-	-	25,557
CONSOLIDATED NEW	4,520,537	639,156	247,208	14,683	590,250	1,410,399	606,915	986,369	25,557



FY 2025 Proposed Budget

Republic City Council Budget Workshop – October 29, 2024

Bob Ford | Chief Financial Officer
Jake Jones | Finance Manager
Trent Sims | Capital Planning & Funding Officer

Budget 2025 Preparation

- ☐ Questica – Budgeting & Forecast tool.
- ☐ All Funds/Departments prepare their Departmental Budgets and then work with Finance to finalize, ensuring departmental buy-in.
- ☐ Historically, the budget process took up to 6 months to complete.
- ☐ Now, the budget process can be completed in a couple of months, allowing more time for Council review.

FISCAL YEAR 2025

BUDGET CALENDAR, TASKS & DUE DATES

		CALENDAR DAYS	
TASK	DUE DATE	DAYS	TOTAL
<u>PERSONNEL UPDATES</u>			
HR Templates to Departments	Jul 19, 2024		
HR Templates to Finance	Aug 02, 2024	14	
<u>DEPARTMENTAL BUDGET PREPARATION</u>			
Dept Mtgs - Round One - Begin ¹	Aug 05, 2024		
Dept Mtgs - Round One - End	Aug 19, 2024	14	14
Review with Admin Team	Aug 23, 2024	4	18
Dept Mtgs - Round Two - Begin	Aug 26, 2024	3	21
Dept Mtgs - Round Two - End	Sep 09, 2024	14	35
Final Review with Admin Team	Sep 23, 2024	14	49
Prepare Council Package			
Send Package to City Council	Oct 04, 2024	11	60
<u>CITY COUNCIL REVIEW & APPROVAL</u>			
Council Budget Workshop	Oct 29, 2024	25	85
Council Meeting 1st & 2nd Read	Nov 05, 2024	7	92

NOTES

¹ Round One includes refresher training on Questica Operating and Capital Budgets

Budget Highlights

- Consolidated Operating Surplus = \$4.5 MM
- Consolidated Capital Budget = \$53.4 MM - funded with:
 - Cash = \$25.6 MM
 - Grants = \$26.6 MM
 - Other sources = \$1.2 MM
- Consolidated Net Surplus = \$4.5 MM
- Debt
 - Beginning Balance = \$57.3 MM
 - Ending Balance = \$65.0 MM
 - Series 2017, Rosenbauer Firetruck, MTFC debt repaid by year-end.
 - SRF – First draw of \$10 MM mid-year 2025 (\$50 MM available)
- Cash
 - Beginning Balance= \$32.0 MM
 - Ending Balance = \$16.0 MM



Budget FY25 Consolidated

- ✓ Operating Budget
 - Operating Surplus of \$4.5 MM
- ✓ Capital Budget
 - CapEx of \$53.4 M.
 - Wastewater Project = \$40.5 MM
 - Administrative Bld = \$4.5 MM
 - Schuyler Creek Trail = \$1.6 MM
 - Commercial Avenue = \$1.0 MM
 - JR Martin Park = \$1.3 MM
 - Other = \$4.5 MM
 - Funded By
 - Cash = \$25.6 MM
 - Grants = \$26.6 MM
 - Other = \$1.2 MM
- ✓ Debt - Payoff of Series 2017 & Firetruck
- ✓ Cash drops from \$32 MM to \$16 MM

Tuesday, October 1, 2024

Budget 2025 Workshop

Operating Budget

Revenues

Revenues External	\$32,048,862
Revenues Internal	\$4,067,436
Revenues Total	\$36,116,298

Expenses

Expenses External	(\$27,553,883)
Expenses Internal	(\$4,067,436)
Expenses Total	(\$31,621,318)

Operating Surplus (Deficit) \$4,494,980

Capital Budget

Uses

Capital Expenditures Projects	(\$51,672,203)
Capital Expenditures Maintenance	(\$1,722,000)
CapEx Uses	(\$53,394,203)

Sources

Cash From Balance Sheet	\$25,570,216
Grants & Reimbursements	\$26,603,357
CIST - Sales Tax Revenue	\$1,071,187
Other Sources	\$175,000
CapEx Sources	\$53,419,759

Capital Surplus (Deficit) \$25,557

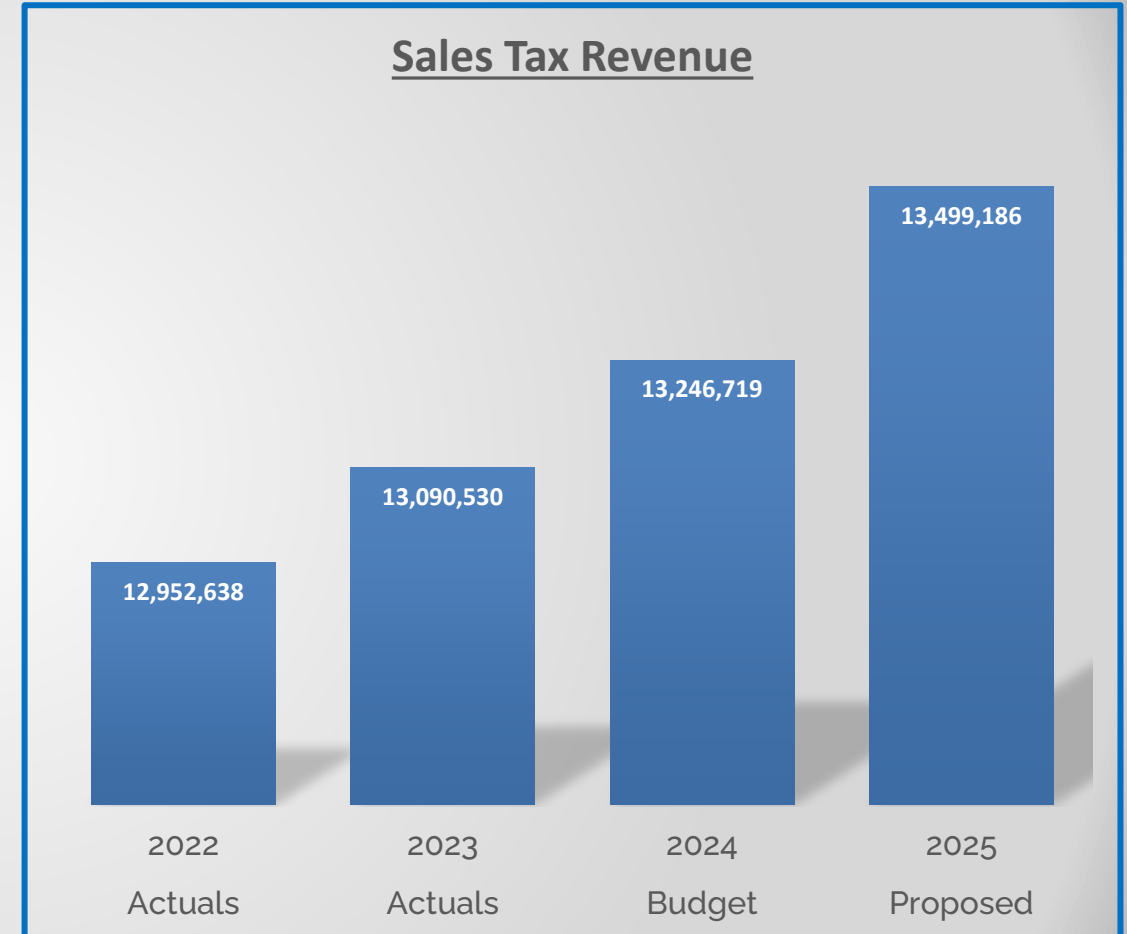
CONSOLIDATED NET SURPLUS (DEFICIT) \$4,520,537

Operating Budget | Revenue

Taxes	<u>\$</u>	<u>%</u>
City Sales Taxes ¹	\$12,427,999	38.8%
Other Sales Taxes	\$3,036,732	9.5%
Property Taxes	\$2,088,595	6.5%
Taxes sub-total	\$17,553,326	54.8%
Other Revenue		
Utility Billing	\$9,142,764	28.5%
Fees, Licenses, Rental & Program Revenue	\$4,650,147	14.5%
Interest Income	\$688,000	2.1%
Other	\$14,625	0.0%
Other Revenue sub-total	\$14,495,536	45.2%
REVENUE EXTERNAL	\$32,048,863	100.0%
¹ Capital Improvement Sales Tax ("CIST") revenue captured in Capital Budget Sources.		

City Sales Taxes

Sales Tax Revenue	2022 Actuals	2023 Actuals	2024 Budget	2025 Proposed
1-Cent General Fund	\$4,162,368	\$4,196,657	\$4,242,325	\$4,284,748
Marijuana Sales Tax General Fund	\$0	\$0	\$0	\$120,000
3/4-Cent Public Safety	\$3,066,902	\$3,123,519	\$3,171,147	\$3,202,858
1/4-Cent Recreation	\$1,040,591	\$1,049,164	\$1,060,581	\$1,071,187
1/4-Cent Aquatic Center	\$1,040,591	\$1,049,164	\$1,060,581	\$1,071,187
1/2-Cent Transportation	\$2,081,184	\$2,098,328	\$2,121,260	\$2,142,473
1/8-Cent Fire (Capital)	\$520,408	\$524,533	\$530,244	\$535,547
Operating Sales Taxes	\$11,912,045	\$12,041,366	\$12,186,138	\$12,427,999
1/4-Cent Capital Improvement	\$1,040,593	\$1,049,164	\$1,060,581	\$1,071,187
Total Sales Taxes	\$12,952,638	\$13,090,530	\$13,246,719	\$13,499,186



Operating Budget | Expense

Personnel Costs Include:

- Base Salaries:
 - January 1, 2025 - Salary Treatment (COLA & Merit).
 - ✓ Cost of Living Allowance Increase = 2%
 - ✓ Merit Increase (Average) = 3%
- Healthcare:
 - City funds 100% of Employee Cost.
 - City funds 50% of Dependent Healthcare Cost.
 - Plan increase = 7.0% vs 11.2% average nationwide.
- Retirement Benefits:
 - Upgrade to LAGERS L-6 – increases employee benefit by 60%.
 - 457 Plan – Match dollar for dollar up to 4% of deferral

<u>Description</u>	<u>\$\$</u>	<u>%</u>
Personnel Expenses	\$16,640,082	60%
Operating Expenses	\$5,748,053	21%
Department Specific Expenses	\$736,502	3%
Debt Service	\$4,831,897	17%
Expenses External	\$27,956,534	100%

Growth In Compensation

- ☐ Increase in the number of staff.
- ☐ Market adjustments to base salaries to bring to a competitive level.
- ☐ Increase in selective benefit components, i.e., City partial funding of dependent healthcare cost and L6 upgrade.
- ☐ Increase salary related components such as payroll taxes and retirement benefits.

Compensation & Benefits Summary

Description	2024 Budget		2025 Proposed		25 Vs. 24 Variance	
	\$	%	\$	%	\$	%
Salaries	\$10,914,023	68.3%	\$11,207,193	67.4%	\$293,170	2.7%
Healthcare	\$1,083,898	6.8%	\$1,181,518	7.1%	\$97,620	9.0%
Retirement Benefits	\$2,294,505	14.4%	\$2,534,836	15.2%	\$240,331	10.5%
Payroll Taxes & Misc. Benefits	<u>\$1,676,590</u>	10.5%	<u>\$1,716,535</u>	10.3%	<u>\$39,945</u>	2.4%
Total	\$15,969,017	100.0%	\$16,640,082	100.0%	\$671,065	4.2%

Staffing

Description	Actuals 2022	Actuals 2023	Budget 2024	Budget 2025
Beginning Employees	139	149	155	160
Ending Employees	149	155	160	163
Net Addition	10	6	5	3
Growth Rate	7.19%	4.03%	3.23%	1.88%

Capital Budget | Expenditures

- General Fund - \$4,526,500
 - Administration Building - \$4,500,000
 - Funding – Cash
- Parks & Recreation - \$1.3 MM
 - JR Martin Park
 - Restricted Cash
- Police - \$255,000
 - Computers
 - Funding - Cash - \$30,000
 - Vehicles
 - Funding - CIST - \$225,000
- Fire - \$70,000
 - Funding - Cash - \$70,000
- Water - \$450,000
 - Funding – Cash - \$300,000 (rate increase)
 - Funding – Developer - \$150,000

- Streets - \$5,519,887
 - Schuyler Creek Trail = \$ 1,568,988
 - Funding – CIST - \$1,023,368
 - Funding – Cash – \$545,620
 - Commercial Avenue = \$1,000,000
 - Street Overlays = \$650,000
 - Remaining Projects = 2,300,900
 - Funding – Operating Surplus
 - Funding - Cash
- Wastewater - \$41,272,816
 - Wastewater Treatment Plant Project - \$40.5MM –
 - Funding - Restricted Cash (Bond Proceeds)

5-Year Capital Improvement Plan

Fund	2025	2026	2027	2028	2029
General Fund	\$4,526,500	\$75,000	\$75,000	\$75,000	\$75,000
Parks & Recreation Fund	\$1,300,000	\$371,000	\$340,200	\$450,000	\$525,000
Police Fund	\$255,000	\$120,500	\$79,500	\$54,000	\$21,000
Fire Fund	\$70,000	\$58,200	\$1,914,000	\$47,500	\$47,500
Water Fund	\$450,000	\$2,463,731	\$6,988,450	\$1,500,000	\$1,000,000
Wastewater Fund	\$41,272,816	\$32,382,826	\$7,528,450	\$7,500,000	\$6,500,000
Streets Fund	<u>\$5,519,887</u>	<u>\$5,247,708</u>	<u>\$21,350,746</u>	<u>\$1,750,000</u>	<u>\$1,750,000</u>
Total	\$53,394,203	\$40,718,965	\$38,276,346	\$11,376,500	\$9,918,500

Street Fund Capital Expenditures

- Primary funding mechanisms
 - Cash (Overlays, Vehicles, Street Extensions/Improvements)
 - Developer Agreement Reimbursements
 - CIST Fund (Shuyler Creek Trail, Hines Street Improvements)
 - Grants (Shuyler Creek Trail, ADA Transition Plan)
 - Community Improvement District (Republic Commons)





Water Fund (Water Tower & Well Project)

- Water Tower & Well Total Cost
 - \$7M – Low Estimate
 - \$10M – High Estimate
- Funding Source
 - \$5M – Congressional Earmark
 - \$2M to \$5M – Water Rate Increase
- Build cash from 2025-2027
- Engineering in 2026
- Construction in 2027 or 2028

Unified Government Campus

- Administrative Building – Funded
- Fire Station Three – Land Purchased but Capital Funds for Construction Unidentified



Capital Improvement Sales Tax

	TOTAL	Actuals							Budget	Projected		
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
SOURCES												
Taxes Received	\$9,617,958	\$187,715	\$643,408	\$685,531	\$765,271	\$939,893	\$1,040,593	\$1,049,164	\$1,060,581	\$1,071,187	\$1,081,899	\$1,092,718
Interest Income	\$86,653		\$7,622	\$14,724	\$4,157	\$1,875	\$7,985	\$20,290	\$15,000	\$5,000	\$5,000	\$5,000
Grants & Other	\$277,830			\$14,285	\$54,285	\$177,539	\$31,722					
TOTAL SOURCES	\$9,982,441	\$187,715	\$651,030	\$714,540	\$823,712	\$1,119,306	\$1,080,299	\$1,069,454	\$1,075,581	\$1,076,187	\$1,086,899	\$1,097,718
USES												
East Hines	\$3,332,649						\$141,941	\$690,708		\$1,000,000	\$1,500,000	
Fleet Vehicles	\$1,678,462		\$128,518	\$28,899	\$109,688	\$15,338	\$348,950	\$85,596	\$275,000	\$225,000	\$225,000	\$236,473
Schuyler Creek Trail	\$1,357,780			\$1,566	\$101,500	\$180,672	\$16,029	\$112,383	\$400,000	\$545,630		
Athletic Facility Land Acquisition	\$1,328,948					\$266,892	\$562,056	\$500,000				
Animal Control Facility	\$1,161,722		\$3,900	\$275,243	\$882,579							
Gateway Sign	\$325,362		\$5,751	\$14,709	\$6,488	\$293,421	\$4,994					
Stormwater Project	\$300,000									\$300,000		
EMS Digital Radios	\$176,459				\$5,367	\$168,887	\$2,205					
Miscellaneous	\$170,756		\$4,858	\$105,402	\$54,605	\$278	\$5,613					
ADA Transition Plan Improvements	\$70,705		\$61,164	\$4,121		\$5,420						
Storm Sirens	\$54,921		\$54,921									
Downtown Revitalization	\$24,676					\$9,840	\$8,557	\$6,280				
TOTAL USES	\$9,982,441	\$0	\$259,112	\$429,940	\$1,160,227	\$940,746	\$1,090,345	\$1,394,967	\$675,000	\$1,070,630	\$1,225,000	\$1,736,473
ANNUAL SURPLUS (DEFICIT)												
	\$0	\$187,715	\$391,918	\$284,600	(\$336,515)	\$178,560	(\$10,046)	(\$325,513)	\$400,581	\$5,557	(\$138,101)	(\$638,755)
CUMULATIVE SURPLUS (DEFICIT)												
		\$187,715	\$579,633	\$864,234	\$527,719	\$706,279	\$696,232	\$370,719	\$771,300	\$776,857	\$638,756	\$0



Debt Summary

Description	Debt Outstanding				Debt Service 2025			
	12/31/2024	Advance	Principal Payment	12/31/2025	Principal Payment	Interest Payment	Fees & Adjustments	Total
Brookline Utilities – Water – MAMU 1	\$1,520,160	\$0	(\$188,160)	\$1,332,000	\$188,160	\$57,024	\$15,330	\$260,514
Brookline Utilities – Wastewater – MAMU 1	\$1,646,840	\$0	(\$203,840)	\$1,443,000	\$203,840	\$61,776	\$16,608	\$282,223
Fire Station # 1 - MAMU No 2	\$410,000	\$0	(\$48,000)	\$362,000	\$48,000	\$15,520	\$3,968	\$67,488
Fire Station # 2	\$736,010	\$0	(\$84,759)	\$651,252	\$84,759	\$16,083	\$0	\$100,842
Fire Truck	\$129,332	\$0	(\$129,332)	\$0	\$129,332	\$2,507	\$0	\$131,839
Series 2022 - Wastewater - WWTP Project	\$37,809,200	\$0	(\$1,161,600)	\$36,647,600	\$1,161,600	\$1,371,392	\$0	\$2,532,992
Series 2022 - Wastewater - Building	\$1,288,950	\$0	(\$39,600)	\$1,249,350	\$39,600	\$46,752	\$0	\$86,352
Series 2022 - Water - Building	\$1,288,950	\$0	(\$39,600)	\$1,249,350	\$39,600	\$46,752	\$0	\$86,352
Series 2022 - Streets - Building	\$1,288,950	\$0	(\$39,600)	\$1,249,350	\$39,600	\$46,752	\$0	\$86,352
Series 2022 – Comm Dev - Building	\$1,288,950	\$0	(\$39,600)	\$1,249,350	\$39,600	\$46,752	\$0	\$86,352
SRF - Wastewater	\$0	\$10,000,000	\$0	\$10,000,000	\$0	\$0	\$0	\$0
Series 2023 - RAC Expansion	\$7,712,000	\$0	(\$52,000)	\$7,660,000	\$52,000	\$337,980	\$0	\$389,980
Series 2023 - JR Martin	\$1,928,000	\$0	(\$13,000)	\$1,915,000	\$13,000	\$84,495	\$0	\$97,495
Series 2017 - Walmart & Miller	\$48,380	\$0	(\$48,380)	\$0	\$48,380	\$726	\$0	\$49,106
Series 2017 - Community Center	\$127,780	\$0	(\$127,780)	\$0	\$127,780	\$1,917	\$0	\$129,697
Series 2017 - Parks Projects	\$19,200	\$0	(\$19,200)	\$0	\$19,200	\$288	\$0	\$19,488
Series 2017 - Water Projects	\$4,640	\$0	(\$4,640)	\$0	\$4,640	\$70	\$0	\$4,710
EXCAVATOR/DOZER – Water	\$5,805	\$0	(\$5,805)	\$0	\$5,805	\$17	\$0	\$5,822
EXCAVATOR/DOZER – Wastewater	\$5,805	\$0	(\$5,805)	\$0	\$5,805	\$17	\$0	\$5,822
EXCAVATOR/DOZER – Streets	\$5,805	\$0	(\$5,805)	\$0	\$5,805	\$17	\$0	\$5,822
MTFC MM 5 Lane Expansion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sawyer Trust Land Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$57,264,757	\$10,000,000	(\$2,256,505)	\$65,008,252	\$2,256,505	\$2,136,836	\$35,906	\$4,429,247

Debt Service | 2026 +

Year	Total	Series 2023	MAMU 2	Mid-Missouri	MAMU 1	Series 2022		SRF
		RUSH & JR Martin	Fire Station #1	Fire Station #2	Brookline Utilities	BUILDS Bldg.	W/WTP	W/WTP
		Parks	Fire	Fire	Wtr/Wst	CD/Str/Wtr/Wst	Wastewater	Wastewater
2026	\$4,107,638	\$519,175	\$65,253	\$100,842	\$542,869	\$345,540	\$2,533,960	\$0
2027	\$6,469,744	\$539,675	\$70,833	\$100,842	\$541,410	\$345,408	\$2,532,992	\$2,338,585
2028	\$6,498,702	\$568,975	\$72,040	\$100,842	\$541,068	\$345,012	\$2,530,088	\$2,340,678
2029	\$6,536,286	\$601,775	\$69,244	\$100,842	\$541,748	\$345,528	\$2,533,872	\$2,343,278
2030	\$6,558,347	\$628,075	\$66,449	\$100,842	\$541,424	\$345,144	\$2,531,056	\$2,345,358
2031	\$6,597,619	\$657,875	\$69,539	\$100,842	\$541,034	\$345,648	\$2,534,752	\$2,347,929
2032	\$6,026,056	\$686,075	\$12,268	\$100,842		\$345,228	\$2,531,672	\$2,349,971
2033	\$5,950,661	\$717,575				\$345,672	\$2,534,928	\$2,352,486
2034	\$5,984,021	\$752,175				\$345,168	\$2,531,232	\$2,355,446
2035	\$6,021,817	\$784,775				\$345,504	\$2,533,696	\$2,357,842
2036	\$6,058,751	\$820,275				\$345,456	\$2,533,344	\$2,359,676
2037	\$6,093,738	\$855,600				\$345,024	\$2,530,176	\$2,362,938
2038	\$5,693,026	\$890,225				\$292,464	\$2,144,736	\$2,365,601
2039	\$5,727,028	\$923,363				\$292,200	\$2,142,800	\$2,368,666
2040	\$5,769,977	\$960,063				\$292,776	\$2,147,024	\$2,370,114
2041	\$5,812,856	\$998,500				\$292,968	\$2,148,432	\$2,372,956
2042	\$5,851,030	\$1,038,450				\$292,251	\$2,143,174	\$2,377,155
2043	\$5,896,882	\$1,079,688				\$292,500	\$2,145,000	\$2,379,694
2044	\$5,771,124	\$950,925				\$292,515	\$2,145,110	\$2,382,574
2045	\$4,821,575					\$292,296	\$2,143,504	\$2,385,775
2046	\$4,825,249					\$292,434	\$2,144,516	\$2,388,299
2047	\$4,828,128					\$292,320	\$2,143,680	\$2,392,128
2048	\$2,395,226							\$2,395,226
2049	\$2,398,603							\$2,398,603
2050	\$2,402,241							\$2,402,241
2051	\$2,406,113							\$2,406,113
2052	\$2,409,210							\$2,409,210
2053	\$1,206,525							\$1,206,525
TOTAL	\$141,118,173	\$14,973,238	\$425,626	\$705,891	\$3,249,553	\$7,069,056	\$51,839,744	\$62,855,066

Capital Improvement Program ("CIP")

Budget 2025

General Fund	2025		2026		2027		2028		2029
Administration Building	\$	4,500,000.00	\$	-	\$	-	\$	-	-
Cisco Switch	\$	10,000.00	\$	-	\$	-	\$	-	-
Door Access Software Maintenance	\$	3,500.00	\$	-	\$	-	\$	-	-
Endpoint Management Tool	\$	5,000.00	\$	-	\$	-	\$	-	-
Offsite Backup DR	\$	8,000.00	\$	-	\$	-	\$	-	-
Miscellaenous	\$	-	\$	50,000.00	\$	50,000.00	\$	50,000.00	50,000.00
IT Hardware	\$	-	\$	25,000.00	\$	25,000.00	\$	25,000.00	25,000.00
	\$	4,526,500.00	\$	75,000.00	\$	75,000.00	\$	75,000.00	75,000.00

Capital Improvement Program ("CIP")**Budget 2025**

Parks & Recreation Fund		2025		2026		2027		2028		2029
General Fleet	\$	-	\$	40,000.00	\$	-	\$	40,000.00	\$	-
Admin/Recreation Vehicle	\$	-	\$	-	\$	35,000.00	\$	-	\$	-
General Fleet	\$	-	\$	40,000.00	\$	35,000.00	\$	-	\$	-
Community Center Rear Asphalt Drive	\$	-	\$	-	\$	30,000.00	\$	-	\$	-
Replace J.R. Martin Playground	\$	-	\$	-	\$	-	\$	250,000.00	\$	-
Miller Park Drive Repair & Overlay	\$	-	\$	55,000.00	\$	-	\$	-	\$	-
Community Center Reseal & Tuckpoint	\$	-	\$	-	\$	65,000.00	\$	-	\$	-
Brookline Park Storage/Bathrooms	\$	-	\$	-	\$	-	\$	-	\$	175,000.00
Refinish & Repaint CC Basketball Courts	\$	-	\$	-	\$	45,000.00	\$	-	\$	-
Owen Parking Lot /Pavilion/Restrooms	\$	-	\$	-	\$	-	\$	-	\$	175,000.00
Asphalt Repairs	\$	-	\$	50,000.00	\$	-	\$	50,000.00	\$	-
Parking Lot Addition Projects	\$	-	\$	-	\$	200.00	\$	-	\$	-
Pump Maintenance	\$	-	\$	10,000.00	\$	10,000.00	\$	10,000.00	\$	10,000.00
J.R. Martin Project	\$	1,300,000.00	\$	-	\$	-	\$	-	\$	-
Replace HVAC Units @ CC	\$	-	\$	80,000.00	\$	80,000.00	\$	75,000.00	\$	75,000.00
Replace CC Boiler-(water heater)	\$	-	\$	36,000.00	\$	-	\$	-	\$	-
Utility Vehicles - Athletic Complex	\$	-	\$	-	\$	-	\$	-	\$	50,000.00
Mowers	\$	-	\$	35,000.00	\$	15,000.00	\$	-	\$	15,000.00
Utility Vehicles	\$	-	\$	15,000.00	\$	15,000.00	\$	15,000.00	\$	15,000.00
Pool Furniture	\$	-	\$	10,000.00	\$	10,000.00	\$	10,000.00	\$	10,000.00
	\$	1,300,000.00	\$	371,000.00	\$	340,200.00	\$	450,000.00	\$	525,000.00

Capital Improvement Program ("CIP")**Budget 2025**

Police Fund	2025		2026		2027		2028		2029	
3 Police Cars	\$	225,000.00	\$	-	\$	-	\$	-	\$	-
PD Exterior Building Envelope repair	\$	-	\$	-	\$	49,500.00	\$	-	\$	-
Security Bollards for entrance to PD	\$	-	\$	5,000.00	\$	-	\$	-	\$	-
MILO Training System	\$	-	\$	43,000.00	\$	-	\$	-	\$	-
Thermal Imagers	\$	-	\$	-	\$	-	\$	12,000.00	\$	-
PD Building Repair fascia and gutters	\$	-	\$	-	\$	30,000.00	\$	-	\$	-
Ballistic Shields and Helmets	\$	-	\$	-	\$	-	\$	30,000.00	\$	-
Mobile Fingerprint Scanners	\$	-	\$	-	\$	-	\$	12,000.00	\$	-
Police Recon Electric Power Bicycles	\$	-	\$	-	\$	-	\$	-	\$	16,000.00
PD Parking Lot reseal	\$	-	\$	7,500.00	\$	-	\$	-	\$	-
Repaint back side of police dept	\$	-	\$	-	\$	-	\$	-	\$	5,000.00
MDT Replacements	\$	30,000.00	\$	-	\$	-	\$	-	\$	-
6 New Tasers w/Accessories	\$	-	\$	25,000.00	\$	-	\$	-	\$	-
Furniture for PD	\$	-	\$	40,000.00	\$	-	\$	-	\$	-
	\$	255,000.00	\$	120,500.00	\$	79,500.00	\$	54,000.00	\$	21,000.00

Capital Improvement Program ("CIP")

Budget 2025

Fire Fund	2025		2026		2027		2028		2029	
Ladder Truck	\$	-	\$	-	\$	1,855,000.00	\$	-	\$	-
AFG Grant match for SCBA	\$	30,000.00	\$	-	\$	-	\$	-	\$	-
Turnout Gear	\$	14,000.00	\$	14,700.00	\$	15,500.00	\$	15,500.00	\$	15,500.00
SCBA replacement	\$	-	\$	22,000.00	\$	22,000.00	\$	25,000.00	\$	25,000.00
Fire Hose, Cameras, 4 gas detectors	\$	12,000.00	\$	12,000.00	\$	12,000.00	\$	-	\$	-
Rescue Equipment	\$	7,000.00	\$	2,500.00	\$	2,500.00	\$	-	\$	-
Equipment breakage	\$	7,000.00	\$	7,000.00	\$	7,000.00	\$	7,000.00	\$	7,000.00
	\$	70,000.00	\$	58,200.00	\$	1,914,000.00	\$	47,500.00	\$	47,500.00

Capital Improvement Program ("CIP")

Budget 2025

Water Fund	2025	2026	2027	2028	2029
Alexander Street Water Line	\$ -	\$ 120,000.00	\$ -	\$ -	\$ -
Convoy of Hope Waterline (Need Cost Estimate) DA	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -
Elevated Storage Tank & Well Engineering	\$ -	\$ 838,000.00	\$ -	\$ -	\$ -
Elevated Storage Tank 7 Well Construction	\$ -	\$ -	\$ 5,966,000.00	\$ -	\$ -
Upgrade 4" Waterlines	\$ -	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ -
Water Main Extension to Destiny Church	\$ -	\$ 74,000.00	\$ -	\$ -	\$ -
Water System Upgrades (Water Plan)	\$ -	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00
Waterline Extension to WCNB	\$ -	\$ 156,731.20	\$ 322,450.00	\$ -	\$ -
AMI	\$ 300,000.00	\$ 750,000.00	\$ 200,000.00	\$ -	\$ -
Material Storage Building	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -
	\$ 450,000.00	\$ 2,463,731.20	\$ 6,988,450.00	\$ 1,500,000.00	\$ 1,000,000.00

Capital Improvement Program ("CIP")**Budget 2025**

Wastewater Fund		2025		2026		2027		2028		2029	
Annual I&I Reduction	\$	500,000.00	\$	500,000.00	\$	500,000.00	\$	500,000.00	\$	500,000.00	
1/2 Ton Truck (Replacing 1200)	\$	-	\$	45,000.00	\$	-	\$	-	\$	-	
3/4 Ton Utility Truck (Replacing 1401)	\$	57,000.00	\$	-	\$	-	\$	-	\$	-	
AMI	\$	300,000.00	\$	750,000.00	\$	200,000.00	\$	-	\$	-	
Material Storage Building	\$	-	\$	25,000.00	\$	-	\$	-	\$	-	
CIP #15 FM I&I Reduction	\$	-	\$	-	\$	1,523,500.00	\$	-	\$	-	
CIP #2 FM 109 I&I Reduction	\$	-	\$	-	\$	1,323,000.00	\$	-	\$	-	
CIP #4 FM 112 I&I Reduction	\$	-	\$	-	\$	280,000.00	\$	-	\$	-	
CIP #5 FM 115 I&I Reduction	\$	-	\$	-	\$	1,440,500.00	\$	-	\$	-	
CIP #9 Brookline Direct Sewer Improvements	\$	-	\$	-	\$	-	\$	7,000,000.00	\$	6,000,000.00	
CIP#12 Woodland Park Linear Improvements	\$	-	\$	-	\$	1,500,000.00	\$	-	\$	-	
Sewer Extension to WCNB	\$	-	\$	169,737.20	\$	761,450.00	\$	-	\$	-	
WWTF Expansion (MBR Project)	\$	40,415,816.00	\$	30,893,089.00	\$	-	\$	-	\$	-	
	\$	41,272,816.00	\$	32,382,826.20	\$	7,528,450.00	\$	7,500,000.00	\$	6,500,000.00	

Capital Improvement Program ("CIP")**Budget 2025**

Street Fund	2025	2026	2027	2028	2029
ADA Master Plan	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -
Transportation Master Plan	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -
1 Ton Utility Truck (Replacing 1101)	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -
550 Truck w/ Dump Bed (Replacing 1102)	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -
Side-by-Side	\$ -	\$ 31,000.00	\$ -	\$ -	\$ -
Replace Trailblazer	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -
Hwy MM Cost Based on Original Engineering Est.	\$ 250,000.00	\$ 457,308.00	\$ 18,250,000.00	\$ -	\$ -
Bailey Avenue Extension	\$ -	\$ -	\$ 1,000,000.00	\$ -	\$ -
David Havens Project - CID	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -
Garrett Farm Street Project	\$ -	\$ -	\$ 236,000.00	\$ -	\$ -
Hwy ZZ & Hines Roundabout	\$ 350,000.00	\$ 3,151,000.00	\$ -	\$ -	\$ -
Intersection Improvements MO-174 and Main Street	\$ -	\$ 500,000.00	\$ -	\$ -	\$ -
Intersection Improvements US 60 and Main	\$ -	\$ -	\$ 750,000.00	\$ -	\$ -
Iron Grain Road	\$ 460,900.00	\$ -	\$ -	\$ -	\$ -
Kentwood Storm Drainage	\$ -	\$ 19,700.00	\$ -	\$ -	\$ -
Morris Park - Phase 1	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -
Senior Center Storm Water Improvements	\$ -	\$ 19,700.00	\$ -	\$ -	\$ -
West Hines Sidewalk Improvements	\$ -	\$ 24,000.00	\$ 364,746.00	\$ -	\$ -
Commercial Avenue	\$ 1,000,000.00	\$ -	\$ -	\$ -	\$ -
Republic Commons	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -
Annual Street Overlays	\$ 650,000.00	\$ 750,000.00	\$ 750,000.00	\$ 750,000.00	\$ 750,000.00
Shuyler Creek	\$ 1,568,986.62	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00
	\$ 5,519,886.62	\$ 5,247,708.00	\$ 21,350,746.00	\$ 1,750,000.00	\$ 1,750,000.00

2025 Line Item Budget

100 - General

Admin, IT, Court, Finance, Legal, HR, Com Dev, AC



Operating Budget	2023 Actuals	2024 Budget	2025 Budget
40000 - BUILDS Sponsorships	750	-	-
40100 - Taxes - 1-Cent Sales	4,163,247	4,242,325	4,284,748
40110 - Taxes - Marijuana Tax	-	-	120,000
40140 - Taxes - Railroad & Utility	26,421	25,000	30,000
40200 - Real Property - Current Year	1,193,815	1,336,111	1,455,441
40202 - Real Property - Prior Year	39,341	12,011	12,000
40203 - Franchise Fees	1,011,616	810,000	850,000
40300 - Taxes - Financial Institution	3,922	5,800	5,800
40310 - Business Surtax	65,366	70,000	75,000
40400 - Interest on Taxes	8,213	5,000	8,000
41100 - Merchant Licenses	106,488	100,000	100,000
42100 - Miscellaneous Permit Fees	14,179	20,000	15,000
42101 - Miscellaneous Commercial Permit Fees	650	-	5,000
42501 - New Residential Building Permit Fees	406,434	275,000	150,000
42502 - New Commercial Buidling Permit fees	63,208	50,000	75,000
42505 - Land Use Case Application Fee	19,885	15,000	7,500
42506 - Subdivision Platting Fees	6,337	5,000	2,500
43900 - PILOT	1,923	100	100
44100 - Surcharge - Courthouse Operations	68,986	50,000	50,000
44801 - Animal Adoption Fees	9,360	10,000	2,100
44802 - Animal Impound/Charges/Fees	3,000	5,000	2,100
44805 - NSF Fees	125	-	-
45502 - Vending Machine	348	-	-
46101 - Municipal Court Fine	270,175	200,000	200,000
46102 - Bond Forfeitures	11,125	10,000	10,000
46103 - Crime Victim Compensation	1,111	750	750
46108 - Judicial Education Fund	3,013	2,000	2,000
47000 - Interest Revenue	277,208	367,735	300,000
48100 - Refunds & Reimbursements	214,964	3,500	-
48103 - Credit Card Fees	3,499	2,500	1,000
48110 - Miscellaneous Revenue	45,455	5,000	-
48120 - Donations	7,395	5,000	500
49000 - Transfer In	42,512	-	-
49002 - Transfer In - Parks	47,173	-	-
49100 - Administrative Fees	2,101,972	2,156,308	-
49400 - Sale of Assets	29,330	-	-
49505 - Bond Proceeds	3,234	-	-
Total Revenue	10,271,781	9,789,139	7,764,539
51010 - Salaries, Regular	2,471,240	2,525,266	570,244
51011 - Salaries, Regular - Indirect	-	215,826	225,528
51015 - Employee Reimbursements	1,217	13,101	3,650
51016 - Employee Reimbursements - Indirect	-	1,083	862

2025 Line Item Budget

100 - General

Admin, IT, Court, Finance, Legal, HR, Com Dev, AC



51020 - Salaries, Temporary	28,450	33,780	30,110
51030 - Salaries, Part Time	25,864	26,944	27,387
51040 - Salaries, Overtime	14,795	8,940	2,000
52010 - Insurance, Group	201,316	242,494	79,806
52011 - Insurance, Group - Indirect	-	15,903	20,739
52020 - Payroll Taxes	177,693	178,199	44,886
52021 - Payroll Taxes - Indirect	-	14,185	16,408
52030 - LAGERS	303,036	289,111	110,821
52031 - ICMA	216,571	211,544	21,210
52032 - LAGERS - Indirect	-	24,889	47,044
52033 - ICMA - Indirect	-	18,211	9,004
52060 - Insurance, Workers Compensation	68,941	39,706	9,280
52061 - Insurance, Workers Compensation - Indirect	-	506	4,017
52080 - Employee Training	-	-	5,000
52090 - Uniforms	712	-	1,100
53010 - Tuition Reimbursement	2,244	-	20,000
53020 - Other Employee Benefits	24,645	14,150	37,620
53030 - Employee Training	58,786	75,750	92,780
53040 - Employee Food & Beverage	-	3,400	13,440
53050 - Uniforms	5,352	15,100	10,405
53060 - Professional Dues/Membership Fees	67,473	27,354	28,244
61000 - Special Events	3,558	-	-
61010 - Elections	68	20,000	20,000
61050 - Supplies, Vending Machine	871	-	-
62030 - Special Events	-	27,500	39,500
65060 - Operating Fees & Permits	-	250	400
65072 - Fire District Payouts	-	20,000	25,000
71010 - General Supplies & Materials	94,813	89,550	92,250
71020 - Postage & Freight	31,915	5,150	6,350
71030 - Fuel	7,479	10,500	12,000
71040 - Subscriptions	-	-	2,045
71050 - Miscellaneous	51,366	65,713	30,900
71060 - Equipment & Tools	-	6,500	2,500
71070 - Printing/Graphics/Advertising	56,682	23,700	35,800
71080 - Refunds	(124)	-	-
71090 - Credit Card & Online Fees	5,841	7,000	2,000
72010 - Janitorial Supply	-	1,500	1,725
72020 - Facility Maintenance	54,785	54,395	12,075
72030 - Repairs & Maintenance, Vehicles & Equipment	3,117	7,400	6,400
72050 - Safety Program	77	500	1,000
73010 - Software Support & Licensing	158,750	446,312	420,399
73020 - Software Subscriptions	-	107,800	145,520
73030 - IT Hardware & Upgrades	10,855	36,000	23,350

2025 Line Item Budget

100 - General

Admin, IT, Court, Finance, Legal, HR, Com Dev, AC



73040 - Phone & Internet Services	173,013	206,560	18,766
73050 - Cyber Security	30,211	75,000	20,000
74010 - Contract Labor	90,022	66,300	72,700
74020 - Professional Fees	158,832	272,050	474,000
75010 - Utilities	42,405	32,240	37,840
76010 - Commercial Insurance	82,839	89,052	111,913
76020 - Claims	70,460	-	-
81010 - Capital, Vehicles	78,556	-	-
81020 - Capital, Projects	54,290	-	-
81035 - Special Projects, Street Signs - New Develop	70,411	-	-
81040 - Capital, IT Hardware & Upgrades	96,449	2,500	-
81060 - Capital, Equipment & Furniture	9,591	-	-
91010 - Debt - Principal Payments	-	-	39,600
91011 - Debt - Interest Expense	-	-	46,752
99000 - Transfer - Admin Allocation	466,993	-	-
99100 - Transfer - Building Maintenance	100,658	137,576	-
99202 - Transfer Out - Public Safety	3,534,635	3,629,422	3,902,014
99300 - Transfer Out - Police	-	-	86,873
99302 - Transfer Out - Streets	694,215	-	-
99306 - Transfer Out - Water	-	-	989
99307 - Transfer Out - Wastewater	-	-	3,139
Total Expense	9,901,968	9,435,911	7,125,383
Operating Surplus(Deficit)	369,813	353,228	639,156
Capital Budget	2023 Actuals	2024 Budget	2025 Budget
81010 - Capital, Vehicles	-	35,000	-
81020 - Capital, Projects	-	-	4,500,000
81040 - Capital, IT Hardware & Upgrades	-	220,000	26,500
Total Expenditure	-	255,000	4,526,500
10999 - Claim on Cash	-	-	4,526,500
Total Funding Source	-	-	4,526,500
Capital Surplus(Deficit)	-	255,000	-
Fund Surplus(Deficit)	369,813	608,228	639,156

2025 Line Item Budget

200 - Parks & Recreation

Recreation, Aquatics, Senior Center, Parks Grounds Maintenance



Operating Budget	2023 Actuals	2024 Budget	2025 Budget
40102 - Taxes - 1/4-Cent Recreation	1,040,811	1,060,581	1,071,187
40103 - Taxes - 1/4-Cent Aquatic Center Sales Tax	1,040,811	1,060,581	1,071,187
40106 - Taxes - 1/4-Cent Greene County Recreation	1,085,007	1,099,225	1,099,225
40140 - Taxes - Railroad & Utility	7,121	7,000	8,000
40200 - Real Property - Current Year	321,802	360,095	392,256
40202 - Real Property - Prior Year	9,816	3,237	3,000
40310 - Business Surtax	17,618	20,000	-
40400 - Interest on Taxes	2,214	1,000	2,000
43500 - State Grants	-	75,535	-
43503 - Greene County Municipal Projects	14,285	-	-
45115 - Basketball Program, Youth	52,534	56,000	56,925
45116 - Basketball Program, Adult	1,650	-	-
45120 - Baseball Program	50,028	43,500	37,400
45125 - Lacrosse Program	2,335	11,000	9,875
45130 - Flag Football Program	8,188	7,500	7,450
45135 - Archery Program	2,660	3,600	1,350
45170 - Soccer Program, Youth	49,671	53,000	40,225
45175 - Softball Program, Adult	7,362	10,500	6,500
45176 - Softball Program, Youth	17,396	19,500	19,300
45180 - Swimming Program	16,506	17,500	3,000
45185 - TigerSharks Swim Team	9,603	10,500	10,400
45190 - Volleyball Program, Youth	16,840	16,000	15,975
45200 - Miscellaneous Programs	32,461	23,000	28,387
45210 - Cheer/Dance Program	-	3,600	-
45300 - Summer Recreation Day Camps	21,619	25,000	27,800
45350 - Tournaments & Camps	35,475	43,000	35,750
45400 - Special Events	123,026	144,000	145,960
45449 - Admissions - Indoor Athletics	64,652	97,500	97,500
45450 - Admissions - Aquatics	307,134	825,680	900,000
45451 - Admissions, Baseball	72,416	105,000	100,000
45500 - Concessions, Recreation	111,741	115,000	140,000
45501 - Concessions, Aquatics	90,073	210,000	230,000
47000 - Interest Revenue	232,213	133,079	85,000
48110 - Miscellaneous Revenue	57,598	6,000	1,625
48120 - Donations	236	500	-
48501 - Rental Income, Senior Center	7,330	7,000	7,000
48502 - Rental Income Aquatic Center	38,070	86,000	95,000
48503 - Rental Income, Cox Community Center	245,180	237,500	240,000
49009 - Transfer In - CIST	601,682	50,000	-
49300 - Recreation (Janitorial)	58,146	72,929	-
49301 - Parks (Janitorial)	112,873	122,744	-
49505 - Bond Proceeds	9,920,000	-	-

2025 Line Item Budget

200 - Parks & Recreation

Recreation, Aquatics, Senior Center, Parks Grounds Maintenance



Total Revenue	15,906,181	6,243,387	5,989,277
51010 - Salaries, Regular	856,881	991,799	890,908
51011 - Salaries, Regular - Indirect	-	435,015	787,855
51015 - Employee Reimbursements	1,187	7,919	6,360
51016 - Employee Reimbursements - Indirect	-	2,182	3,030
51020 - Salaries, Temporary	393,366	750,523	776,336
51040 - Salaries, Overtime	16,768	31,500	33,457
51061 - Salaries, Basketball Youth	41,621	32,300	33,588
51062 - Salaries, Baseball & Softball	30,763	23,895	25,278
51063 - Salaries, Summer Recreation Camp	9,435	11,820	17,200
51064 - Salaries, Youth Volleyball	9,335	8,315	8,683
51066 - Salaries, Soccer	23,355	22,768	20,528
51067 - Salaries, Concession	26,531	31,200	35,750
51070 - Salaries, Adult Sports	1,063	3,043	2,696
51071 - Salaries, Programs & Events	160,780	33,599	34,909
51075 - Salaries, Archery Program	1,418	2,968	1,995
51077 - Salaries, Gate	-	13,300	15,125
51078 - Salaries, Cheer/Dance	-	-	3,101
51079 - Salaries, Flag Football	-	-	3,439
52010 - Insurance, Group	87,882	94,137	103,843
52011 - Insurance, Group - Indirect	-	32,053	82,271
52020 - Payroll Taxes	118,891	122,813	139,242
52021 - Payroll Taxes - Indirect	-	28,592	55,515
52030 - LAGERS	101,366	98,621	183,065
52031 - ICMA	78,045	72,162	35,036
52032 - LAGERS - Indirect	-	50,165	164,147
52033 - ICMA - Indirect	-	36,706	31,416
52060 - Insurance, Workers Compensation	34,434	47,976	43,042
52061 - Insurance, Workers Compensation - Indirect	-	1,020	17,681
53020 - Other Employee Benefits	17,897	19,000	-
53030 - Employee Training	17,287	29,500	60,775
53040 - Employee Food & Beverage	-	2,000	3,500
53050 - Uniforms	17,543	29,500	30,235
53060 - Professional Dues/Membership Fees	-	-	1,575
60000 - Chemicals	-	39,443	-
61005 - Supplies, Rentals & Party Packages	3,260	-	-
61008 - Supplies, Aquatic Programs	10,390	1,000	2,350
61009 - Supplies, TigerSharks Swim Team	4,790	4,500	4,050
61017 - Supplies, Athletic Fields	-	29,800	29,800
61018 - Supplies Landscaping	86,525	42,200	42,000
61019 - Supplies, Concessions	83,555	145,000	154,050
61090 - Pool Chemicals	33,079	-	51,000
62010 - Soccer Program	6,233	10,200	1,020

2025 Line Item Budget

200 - Parks & Recreation

Recreation, Aquatics, Senior Center, Parks Grounds Maintenance



62011 - Softball Program, Youth	1,402	300	910
62012 - Volleyball Program, Youth	1,567	1,800	1,090
62013 - Flag Football Program	1,730	1,400	687
62014 - Baseball Program	5,491	3,000	2,064
62015 - Miscellaneous Programs	17,984	15,000	13,500
62016 - Basketball Program, Youth	4,524	4,000	1,680
62018 - Adult Sports Programs	764	1,000	960
62020 - Summer Recreation Day Camps	7,911	9,500	10,200
62021 - Tournaments & Camps	20,018	54,500	7,300
62023 - Archery Program	2,143	1,500	1,000
62024 - Cheer/Dance	-	4,500	-
62025 - Lacrosse	-	6,500	5,837
62030 - Special Events	164,432	142,000	159,954
63060 - Dues & Subscriptions	23,913	-	-
71010 - General Supplies & Materials	47,034	80,500	71,000
71020 - Postage & Freight	716	100	300
71030 - Fuel	25,775	25,500	25,500
71040 - Subscriptions	-	9,000	7,915
71050 - Miscellaneous	1,423	1,000	-
71060 - Equipment & Tools	-	2,500	53,923
71070 - Printing/Graphics/Advertising	27,329	17,500	19,760
71080 - Refunds	518	700	600
71090 - Credit Card & Online Fees	20,522	30,000	30,000
72010 - Janitorial Supply	-	9,000	22,438
72020 - Facility Maintenance	105,631	72,500	71,570
72030 - Repairs & Maintenance, Vehicles & Equipment	39,034	28,000	48,000
72040 - Repairs & Maintenance, Infrastructure	-	-	68,500
72050 - Safety Program	3,963	7,750	5,000
73010 - Software Support & Licensing	19,762	26,500	94,502
73020 - Software Subscriptions	-	21,000	5,890
73030 - IT Hardware & Upgrades	-	1,000	6,650
73040 - Phone & Internet Services	4,598	4,800	58,518
74010 - Contract Labor	12,000	3,000	8,400
74020 - Professional Fees	48,267	-	-
75010 - Utilities	183,837	214,500	214,500
76010 - Commercial Insurance	66,653	71,652	85,943
76020 - Claims	54,884	-	-
81010 - Capital, Vehicles	60,268	-	-
81020 - Capital, Projects	7,826,885	9,000	-
81021 - Capital Projects,	302,229	-	-
81035 - Special Projects, Street Signs - New Develop	19,975	-	-
81060 - Capital, Equipment & Furniture	55,614	-	-
91010 - Debt - Principal Payments	1,095,537	379,212	211,980

2025 Line Item Budget

200 - Parks & Recreation

Recreation, Aquatics, Senior Center, Parks Grounds Maintenance



91011 - Debt - Interest Expense	273,916	436,673	424,680
91012 - Debt - Fees	12,539	-	-
91015 - Lease Payments	5,300	5,300	-
99000 - Transfer - Admin Allocation	350,388	-	-
99303 - Transfer Out - General	47,173	-	-
99306 - Transfer Out - Water	-	-	23,085
99307 - Transfer Out - Wastewater	-	-	42,384
Total Expense	13,237,327	5,040,220	5,742,069

Operating Surplus(Deficit)	2,668,854	1,203,167	247,208
-----------------------------------	------------------	------------------	----------------

Capital Budget	2023 Actuals	2024 Budget	2025 Budget
81020 - Capital, Projects	-	5,564,296	-
81029 - Capital Projects - J.R. Martin - Bond	-	120,000	1,300,000
81060 - Capital, Equipment & Furniture	-	65,705	-
Total Expenditure	-	5,750,001	1,300,000
12014 - Restricted 2023 Bonds - Martin Park	-	-	1,300,000
Total Funding Source	-	-	1,300,000
Capital Surplus(Deficit)	-	5,750,001	-
Fund Surplus(Deficit)	2,668,854	6,953,167	247,208

2025 Line Item Budget

300 - Police

Police



Operating Budget	2023 Actuals	2024 Budget	2025 Budget
40160 - Taxes - Law Enforcement Tax	755,965	803,656	706,507
40161 - Taxes - 3/4-Cent Public Safety	1,548,598	1,585,573	1,601,429
43100 - Federal Grants	2,530	2,500	2,500
43500 - State Grants	13,361	7,500	7,500
44201 - National Opioid Settlement Revenue	23,611	-	-
44202 - Police POST Training	1,862	-	-
44203 - Fingerprinting Charge	4	-	-
46104 - DWI Re-Coupment Costs	6,566	-	12,000
46107 - Law Enforcement Training	5,980	-	3,500
47000 - Interest Revenue	-	4,000	8,000
48100 - Refunds & Reimbursements	1,001	-	-
49000 - Transfer In	1,347,639	1,411,645	1,639,878
49003 - Transfer In - General	-	-	86,873
Total Revenue	3,707,116	3,814,875	4,068,187
51010 - Salaries, Regular	1,571,944	1,806,043	1,936,361
51011 - Salaries, Regular - Indirect	-	272,985	362,422
51015 - Employee Reimbursements	-	15,086	10,361
51016 - Employee Reimbursements - Indirect	-	1,369	1,605
51040 - Salaries, Overtime	121,716	130,000	110,000
51045 - Salaries, Grant	6,653	7,500	7,500
52010 - Insurance, Group	174,331	228,355	248,205
52011 - Insurance, Group - Indirect	-	20,114	29,848
52020 - Payroll Taxes	126,379	137,462	147,520
52021 - Payroll Taxes - Indirect	-	17,942	24,770
52030 - LAGERS	238,071	252,230	468,478
52031 - ICMA	153,660	162,148	77,434
52032 - LAGERS - Indirect	-	31,480	75,423
52033 - ICMA - Indirect	-	23,034	14,435
52060 - Insurance, Workers Compensation	77,908	96,376	92,166
52061 - Insurance, Workers Compensation - Indirect	-	640	3,658
53020 - Other Employee Benefits	7,716	13,150	1,380
53030 - Employee Training	45,843	50,000	33,300
53040 - Employee Food & Beverage	-	-	300
53050 - Uniforms	25,342	36,250	19,350
53060 - Professional Dues/Membership Fees	1,881	1,100	1,240
63000 - Investigative Expense	2,120	-	-
63010 - Opioid Settlement Funded Expenses	8,392	-	-
63081 - Investigative Expense	-	1,000	-
63082 - Jail Imprisonment	-	300	150
71010 - General Supplies & Materials	8,932	9,000	3,500
71020 - Postage & Freight	602	800	500
71030 - Fuel	77,873	115,000	80,000

2025 Line Item Budget

300 - Police

Police



71050 - Miscellaneous	1,356	2,096	500
71060 - Equipment & Tools	44,307	11,000	7,500
71070 - Printing/Graphics/Advertising	3,854	5,500	5,000
71075 - Public Education	783	2,000	500
72010 - Janitorial Supply	-	-	2,000
72020 - Facility Maintenance	33,212	22,150	16,000
72030 - Repairs & Maintenance, Vehicles & Equipment	48,878	51,000	54,500
72050 - Safety Program	32,094	3,000	1,500
73010 - Software Support & Licensing	22,900	43,710	76,498
73020 - Software Subscriptions	-	9,350	3,350
73030 - IT Hardware & Upgrades	-	3,250	4,100
73040 - Phone & Internet Services	900	1,500	37,864
74020 - Professional Fees	1,872	7,000	-
75010 - Utilities	35,473	46,200	40,498
76010 - Commercial Insurance	37,940	40,785	45,000
76020 - Claims	2,550	3,000	2,000
81010 - Capital, Vehicles	66,281	-	-
81020 - Capital, Projects	154,795	-	-
81035 - Special Projects, Street Signs - New Develop	14,950	-	-
81060 - Capital, Equipment & Furniture	1,045	-	-
99000 - Transfer - Admin Allocation	357,020	-	-
99100 - Transfer - Building Maintenance	48,555	60,530	-
99306 - Transfer Out - Water	-	-	1,600
99307 - Transfer Out - Wastewater	-	-	5,187
Total Expense	3,558,125	3,741,435	4,053,504
Operating Surplus(Deficit)	148,991	73,440	14,683
Capital Budget	2023 Actuals	2024 Budget	2025 Budget
81010 - Capital, Vehicles	-	252,000	225,000
81020 - Capital, Projects	-	56,000	-
81030 - Capital, Assets	-	20,000	-
81040 - Capital, IT Hardware & Upgrades	-	-	30,000
81060 - Capital, Equipment & Furniture	-	20,000	-
Total Expenditure	-	348,000	255,000
10999 - Claim on Cash	-	-	30,000
49009 - Transfer In - CIST	-	225,000	225,000
Total Funding Source	-	225,000	255,000
Capital Surplus(Deficit)	-	123,000	-
Fund Surplus(Deficit)	148,991	196,440	14,683

2025 Line Item Budget

350 - Fire

Fire, Fire Sales Tax



Operating Budget	2023 Actuals	2024 Budget	2025 Budget
40105 - Taxes - 1/8-Cent Fires Sales	-	530,244	535,547
40120 - Taxes - Cigarette Sales	28,722	26,917	27,000
40161 - Taxes - 3/4-Cent Public Safety	1,548,598	1,585,573	1,601,429
42503 - Inspection Fees	2,463	-	-
43500 - State Grants	18,578	-	-
44102 - Impact Fees	2,780	-	-
47000 - Interest Revenue	-	63,800	50,000
48100 - Refunds & Reimbursements	115	-	-
49000 - Transfer In	2,186,996	2,217,780	2,262,136
Total Revenue	3,788,252	4,424,315	4,476,111
51010 - Salaries, Regular	1,382,543	1,539,794	1,621,811
51011 - Salaries, Regular - Indirect	-	273,625	294,955
51015 - Employee Reimbursements	-	4,929	4,560
51016 - Employee Reimbursements - Indirect	-	1,372	1,347
51020 - Salaries, Temporary	-	1,500	1,500
51040 - Salaries, Overtime	112,800	135,000	120,000
52010 - Insurance, Group	147,914	178,918	199,585
52011 - Insurance, Group - Indirect	-	20,162	22,060
52020 - Payroll Taxes	111,794	117,297	123,610
52021 - Payroll Taxes - Indirect	-	17,984	19,617
52030 - LAGERS	172,141	195,554	379,504
52031 - ICMA	135,463	138,581	64,872
52032 - LAGERS - Indirect	-	31,554	61,322
52033 - ICMA - Indirect	-	23,088	11,736
52040 - Tuition Reimbursement	-	-	2,500
52060 - Insurance, Workers Compensation	112,790	163,170	115,207
52061 - Insurance, Workers Compensation - Indirect	-	642	648
53010 - Tuition Reimbursement	1,025	3,000	2,000
53020 - Other Employee Benefits	8,868	19,750	21,500
53030 - Employee Training	14,154	22,390	24,340
53050 - Uniforms	9,491	18,500	18,500
53060 - Professional Dues/Membership Fees	4,549	9,685	7,900
71010 - General Supplies & Materials	13,622	3,500	6,000
71020 - Postage & Freight	157	250	250
71030 - Fuel	19,977	27,500	27,500
71040 - Subscriptions	-	-	1,100
71050 - Miscellaneous	6,640	4,086	7,000
71060 - Equipment & Tools	-	18,100	15,400
71070 - Printing/Graphics/Advertising	1,342	950	1,500
71075 - Public Education	7,906	15,000	15,000
72010 - Janitorial Supply	-	15,000	18,000
72020 - Facility Maintenance	52,614	63,000	69,500

2025 Line Item Budget

350 - Fire

Fire, Fire Sales Tax



72030 - Repairs & Maintenance, Vehicles & Equipment	47,951	40,000	40,000
72040 - Repairs & Maintenance, Infrastructure	-	15,500	15,000
72050 - Safety Program	29,055	2,000	3,000
73010 - Software Support & Licensing	21,231	37,900	80,674
73020 - Software Subscriptions	-	-	1,100
73030 - IT Hardware & Upgrades	3,907	4,800	7,000
73040 - Phone & Internet Services	-	11,160	51,243
74020 - Professional Fees	-	2,500	2,500
75010 - Utilities	31,815	42,500	44,500
76010 - Commercial Insurance	44,791	48,150	56,185
76020 - Claims	229,178	2,000	2,000
81020 - Capital, Projects	45,501	-	-
81060 - Capital, Equipment & Furniture	9,708	-	-
91010 - Debt - Principal Payments	128,942	214,556	262,091
91011 - Debt - Interest Expense	39,260	39,977	34,110
91012 - Debt - Fees	4,602	5,186	3,968
99000 - Transfer - Admin Allocation	283,845	-	-
99100 - Transfer - Building Maintenance	12,324	16,067	-
99306 - Transfer Out - Water	-	-	567
99307 - Transfer Out - Wastewater	-	-	1,598
Total Expense	3,247,899	3,546,177	3,885,861
Operating Surplus(Deficit)	540,352	878,138	590,250
Capital Budget	2023 Actuals	2024 Budget	2025 Budget
81020 - Capital, Projects	-	70,000	-
81030 - Capital, Assets	-	20,000	-
81060 - Capital, Equipment & Furniture	-	52,000	70,000
Total Expenditure	-	142,000	70,000
10999 - Claim on Cash	-	-	70,000
Total Funding Source	-	-	70,000
Capital Surplus(Deficit)	-	142,000	-
Fund Surplus(Deficit)	540,352	1,020,138	590,250

2025 Line Item Budget

500 - Water

Water



Operating Budget	2023 Actuals	2024 Budget	2025 Budget
42508 - Right-of-Way Permits	4,767	5,000	6,000
42509 - Primacy Fee	1,700	-	-
44102 - Impact Fees	150,550	125,000	125,000
44303 - Construction Inspection Fees	20,252	20,000	20,000
44500 - Water Meter Installation	168,410	120,000	120,000
44501 - Sales - Residential	1,523,615	1,458,000	1,840,725
44502 - Sales - Commercial	560,524	675,937	853,370
44503 - Sales - Internal	-	-	26,241
44504 - Hydrant Meters	39,736	35,000	25,000
44509 - Fire Hydrant Testing	1,570	2,000	1,500
44803 - Account Set-Up Fees	11,770	10,000	10,000
44804 - Late Fees	65,174	58,000	60,000
44805 - NSF Fees	620	-	-
47000 - Interest Revenue	53,705	10,000	45,000
48100 - Refunds & Reimbursements	216,567	80,000	100,000
48110 - Miscellaneous Revenue	1,130	-	1,500
48400 - Lease Income	68,926	50,000	50,000
Total Revenue	2,889,015	2,648,937	3,284,336
51010 - Salaries, Regular	694,045	816,270	763,410
51011 - Salaries, Regular - Indirect	-	122,643	188,824
51015 - Employee Reimbursements	-	7,095	6,270
51016 - Employee Reimbursements - Indirect	-	615	791
51020 - Salaries, Temporary	-	-	6,110
51040 - Salaries, Overtime	24,727	20,000	-
52010 - Insurance, Group	71,945	108,249	105,159
52011 - Insurance, Group - Indirect	-	9,037	15,900
52020 - Payroll Taxes	51,937	62,455	58,521
52021 - Payroll Taxes - Indirect	-	8,061	13,116
52030 - LAGERS	87,420	100,401	159,553
52031 - ICMA	64,881	73,464	30,536
52032 - LAGERS - Indirect	-	14,143	39,319
52033 - ICMA - Indirect	-	10,348	7,525
52060 - Insurance, Workers Compensation	43,223	39,374	24,751
52061 - Insurance, Workers Compensation - Indirect	-	288	1,034
53010 - Tuition Reimbursement	518	-	-
53020 - Other Employee Benefits	2,634	3,500	-
53030 - Employee Training	6,881	5,500	5,500
53050 - Uniforms	8,954	6,200	7,875
53060 - Professional Dues/Membership Fees	-	-	10,000
60000 - Chemicals	13,565	10,000	13,500
65060 - Operating Fees & Permits	-	500	11,000
71010 - General Supplies & Materials	24,817	15,000	25,000

2025 Line Item Budget

500 - Water

Water



71020 - Postage & Freight	8,848	2,000	20,000
71030 - Fuel	48,531	45,000	45,000
71040 - Subscriptions	-	-	300
71050 - Miscellaneous	1,000	4,633	600
71060 - Equipment & Tools	-	4,000	5,000
71070 - Printing/Graphics/Advertising	888	500	1,000
71090 - Credit Card & Online Fees	50,422	45,000	75,000
72010 - Janitorial Supply	-	-	1,125
72020 - Facility Maintenance	-	-	375
72030 - Repairs & Maintenance, Vehicles & Equipment	77,788	60,000	60,000
72040 - Repairs & Maintenance, Infrastructure	362,367	250,000	250,000
72050 - Safety Program	-	-	200
73010 - Software Support & Licensing	805	-	23,104
73020 - Software Subscriptions	21,876	25,000	22,000
73030 - IT Hardware & Upgrades	-	1,000	1,600
73040 - Phone & Internet Services	-	1,000	17,523
74010 - Contract Labor	4,720	5,000	5,000
74020 - Professional Fees	-	5,000	2,500
75010 - Utilities	276,094	250,000	250,000
76010 - Commercial Insurance	36,275	38,996	45,503
76020 - Claims	247	500	500
81010 - Capital, Vehicles	105,874	-	-
81020 - Capital, Projects	1,067,691	-	-
81035 - Special Projects, Street Signs - New Develop	895,381	-	-
81060 - Capital, Equipment & Furniture	10,027	-	-
91010 - Debt - Principal Payments	239,984	251,462	238,204
91011 - Debt - Interest Expense	138,436	129,144	103,863
91012 - Debt - Fees	18,067	15,933	15,330
99000 - Transfer - Admin Allocation	149,650	-	-
99100 - Transfer - Building Maintenance	3,161	2,000	-
Total Expense	4,613,678	2,569,312	2,677,421
Operating Surplus(Deficit)	(1,724,663)	79,625	606,915
Capital Budget	2023 Actuals	2024 Budget	2025 Budget
81020 - Capital, Projects	-	315,750	150,000
81030 - Capital, Assets	-	100,000	300,000
Total Expenditure	-	415,750	450,000
10999 - Claim on Cash	-	-	300,000
48100 - Refunds & Reimbursements	-	-	150,000
Total Funding Source	-	-	450,000
Capital Surplus(Deficit)	-	415,750	-

2025 Line Item Budget

500 - Water

Water



Fund Surplus(Deficit)	(1,724,663)	495,375	606,915
-----------------------	-------------	---------	---------

2025 Line Item Budget

550 - Wastewater

Wastewater



Operating Budget	2023 Actuals	2024 Budget	2025 Budget
42508 - Right-of-Way Permits	4,767	3,000	7,500
42509 - Primacy Fee	360	-	-
44102 - Impact Fees	353,200	250,000	250,000
44303 - Construction Inspection Fees	20,709	20,000	20,000
44501 - Sales - Residential	-	4,037,803	4,660,493
44502 - Sales - Commercial	1,484,895	1,449,547	1,763,176
44503 - Sales - Internal	-	-	52,309
44505 - Water Hauling	4,127,180	-	-
44804 - Late Fees	33,501	26,250	26,500
47000 - Interest Revenue	1,054,920	816,993	100,000
48100 - Refunds & Reimbursements	2,640	-	3,000
Total Revenue	7,082,173	6,603,593	6,882,977
51010 - Salaries, Regular	1,047,932	970,575	1,007,738
51011 - Salaries, Regular - Indirect	-	149,061	217,042
51015 - Employee Reimbursements	-	7,455	6,990
51016 - Employee Reimbursements - Indirect	-	748	920
51020 - Salaries, Temporary	-	-	6,110
51040 - Salaries, Overtime	33,873	30,000	-
52010 - Insurance, Group	107,103	121,177	131,240
52011 - Insurance, Group - Indirect	-	10,983	18,010
52020 - Payroll Taxes	77,317	74,126	77,135
52021 - Payroll Taxes - Indirect	-	9,797	14,993
52030 - LAGERS	131,901	119,381	210,617
52031 - ICMA	98,768	87,352	40,310
52032 - LAGERS - Indirect	-	17,189	45,186
52033 - ICMA - Indirect	-	12,578	8,648
52060 - Insurance, Workers Compensation	12,142	38,513	36,295
52061 - Insurance, Workers Compensation - Indirect	-	350	1,096
53010 - Tuition Reimbursement	518	-	-
53020 - Other Employee Benefits	4,740	3,500	-
53030 - Employee Training	5,655	5,600	15,000
53050 - Uniforms	6,576	6,200	9,975
53060 - Professional Dues/Membership Fees	-	-	10,000
60000 - Chemicals	9,265	10,000	30,000
65060 - Operating Fees & Permits	345	1,000	12,000
65500 - Supplies, Lab	12,733	15,000	15,000
65510 - Lab Testing	19,081	20,000	20,000
65520 - Sludge Disposal	41,829	30,000	60,000
65530 - I&I Reduction Program	82,092	-	-
65540 - Primacy Fee	-	3,000	-
71010 - General Supplies & Materials	37,219	25,000	30,000
71020 - Postage & Freight	13,656	3,000	15,000

2025 Line Item Budget

550 - Wastewater

Wastewater



71030 - Fuel	18,685	20,000	20,000
71040 - Subscriptions	-	-	300
71050 - Miscellaneous	1,218	4,041	600
71070 - Printing/Graphics/Advertising	915	750	750
71090 - Credit Card & Online Fees	77,536	75,000	75,000
72010 - Janitorial Supply	-	-	1,125
72020 - Facility Maintenance	-	-	375
72030 - Repairs & Maintenance, Vehicles & Equipment	85,515	150,000	150,000
72040 - Repairs & Maintenance, Infrastructure	538,852	100,000	100,000
72050 - Safety Program	984	1,000	250
73010 - Software Support & Licensing	7,199	10,000	31,962
73020 - Software Subscriptions	7,437	10,000	10,000
73030 - IT Hardware & Upgrades	7,742	10,000	10,600
73040 - Phone & Internet Services	-	3,500	22,044
74010 - Contract Labor	112,687	5,000	15,000
74020 - Professional Fees	1,506,762	2,500	35,000
75010 - Utilities	455,609	400,000	400,000
76010 - Commercial Insurance	60,915	65,483	76,410
76020 - Claims	247	500	500
81010 - Capital, Vehicles	165,515	-	-
81020 - Capital, Projects	1,076,874	-	-
81031 - Capital, WWTP Upgrades (2022 Bond)	21,665,893	-	-
81032 - WWTP Operating Funded	19,200	-	-
81035 - Special Projects, Street Signs - New Develop	870,985	-	-
81060 - Capital, Equipment & Furniture	27,057	-	-
91010 - Debt - Principal Payments	1,320,448	1,376,570	1,410,844
91011 - Debt - Interest Expense	1,604,636	1,551,207	1,479,937
91012 - Debt - Fees	19,349	17,261	16,608
99000 - Transfer - Admin Allocation	307,059	-	-
99100 - Transfer - Building Maintenance	3,161	5,000	-
Total Expense	31,705,228	5,579,397	5,896,609
Operating Surplus(Deficit)	(24,623,055)	1,024,196	986,369

Capital Budget	2023 Actuals	2024 Budget	2025 Budget
65530 - I&I Reduction Program	-	200,000	500,000
81010 - Capital, Vehicles	-	685,000	57,000
81020 - Capital, Projects	-	99,750	-
81030 - Capital, Assets	-	100,000	300,000
81031 - Capital, WWTP Upgrades (2022 Bond)	-	51,923,850	40,415,816
81060 - Capital, Equipment & Furniture	-	10,000	-
Total Expenditure	-	53,018,600	41,272,816
10999 - Claim on Cash	-	-	16,272,816

2025 Line Item Budget

550 - Wastewater

Wastewater



43500 - State Grants	-	28,182,300	25,000,000
Total Funding Source	-	28,182,300	41,272,816
Capital Surplus(Deficit)	-	24,836,300	-
Fund Surplus(Deficit)	(24,623,055)	25,860,496	986,369

2025 Line Item Budget

600 - Streets

Streets



Operating Budget	2023 Actuals	2024 Budget	2025 Budget
40101 - Taxes - 1/2-Cent Transportation Sales	2,081,623	2,121,260	2,142,473
40130 - Taxes - State Motor Fuel	668,352	649,553	670,000
40131 - Taxes - State Motor Sales	288,653	290,998	291,000
40140 - Taxes - Railroad & Utility	4,068	4,000	5,000
40200 - Real Property - Current Year	183,840	205,724	224,098
40202 - Real Property - Prior Year	5,606	1,849	1,800
40310 - Business Surtax	10,063	11,000	-
40400 - Interest on Taxes	1,264	1,000	1,000
42508 - Right-of-Way Permits	5,067	5,000	7,000
43500 - State Grants	438,768	-	-
43501 - Greene County Road & Bridge	170,115	175,000	200,000
44301 - Street Cuts	-	10,000	-
44303 - Construction Inspection Fees	7,852	7,500	7,500
47000 - Interest Revenue	127,220	189,765	100,000
48100 - Refunds & Reimbursements	10,618	-	-
48110 - Miscellaneous Revenue	1,200	-	1,000
49003 - Transfer In - General	694,215	-	-
49009 - Transfer In - CIST	803,091	-	-
49506 - MM Hwy 5 Lane Expansion Receipts	2,481,488	-	-
Total Revenue	7,983,103	3,672,650	3,650,871
51010 - Salaries, Regular	812,741	817,958	802,822
51011 - Salaries, Regular - Indirect	-	131,929	154,535
51015 - Employee Reimbursements	-	6,840	6,390
51016 - Employee Reimbursements - Indirect	-	662	691
51020 - Salaries, Temporary	-	-	6,110
51040 - Salaries, Overtime	28,907	25,000	-
52010 - Insurance, Group	82,858	110,567	112,325
52011 - Insurance, Group - Indirect	-	9,721	12,527
52020 - Payroll Taxes	60,329	62,441	61,412
52021 - Payroll Taxes - Indirect	-	8,671	10,399
52030 - LAGERS	103,113	100,609	167,790
52031 - ICMA	74,351	73,616	32,113
52032 - LAGERS - Indirect	-	15,214	32,142
52033 - ICMA - Indirect	-	11,132	6,152
52060 - Insurance, Workers Compensation	41,725	55,648	49,649
52061 - Insurance, Workers Compensation - Indirect	-	309	959
53010 - Tuition Reimbursement	518	-	-
53020 - Other Employee Benefits	2,857	-	-
53030 - Employee Training	4,660	11,000	5,000
53050 - Uniforms	9,370	6,200	9,275
53060 - Professional Dues/Membership Fees	-	-	300
65060 - Operating Fees & Permits	-	500	500

2025 Line Item Budget

600 - Streets

Streets



66000 - Mosquito Control Program	-	500	-
71010 - General Supplies & Materials	25,733	20,000	40,000
71020 - Postage & Freight	42	500	100
71030 - Fuel	44,079	50,000	50,000
71040 - Subscriptions	-	-	200
71050 - Miscellaneous	1,105	5,037	600
71060 - Equipment & Tools	-	5,000	5,000
71070 - Printing/Graphics/Advertising	372	1,000	1,000
72010 - Janitorial Supply	-	-	1,125
72020 - Facility Maintenance	33,187	20,000	375
72030 - Repairs & Maintenance, Vehicles & Equipment	167,579	100,000	100,000
72040 - Repairs & Maintenance, Infrastructure	-	-	50,000
73010 - Software Support & Licensing	108	-	19,440
73020 - Software Subscriptions	1,679	10,000	2,000
73030 - IT Hardware & Upgrades	-	-	600
73040 - Phone & Internet Services	-	3,000	18,742
74010 - Contract Labor	2,892	10,000	2,500
74020 - Professional Fees	3,001	50,000	50,000
75010 - Utilities	246,398	250,000	250,000
76010 - Commercial Insurance	29,488	31,041	36,221
76020 - Claims	247	1,500	200
81010 - Capital, Vehicles	184,998	-	-
81020 - Capital, Projects	1,924,143	-	-
81022 - Special Projects, Shuyler Creek Trail	585,571	-	-
81033 - Special Projects	211,919	-	-
81035 - Special Projects, Street Signs - New Develop	855,968	-	-
81060 - Capital, Equipment & Furniture	3,995	-	-
91010 - Debt - Principal Payments	534,949	516,687	93,784
91011 - Debt - Interest Expense	78,113	126,432	47,495
91012 - Debt - Fees	66	-	-
99000 - Transfer - Admin Allocation	187,017	-	-
99100 - Transfer - Building Maintenance	3,161	5,000	-
Total Expense	6,347,237	2,653,714	2,240,472
Operating Surplus(Deficit)	1,635,865	1,018,936	1,410,399

Capital Budget	2023 Actuals	2024 Budget	2025 Budget
74020 - Professional Fees	-	-	300,000
81010 - Capital, Vehicles	-	315,000	40,000
81020 - Capital, Projects	-	1,629,750	3,610,900
81022 - Special Projects, Shuyler Creek Trail	-	500,000	1,568,987
81033 - Special Projects	-	200,000	-
81060 - Capital, Equipment & Furniture	-	100,000	-

2025 Line Item Budget

600 - Streets

Streets



Total Expenditure	-	2,744,750	5,519,887
10999 - Claim on Cash	-	-	3,070,900
43100 - Federal Grants	-	-	240,000
43500 - State Grants	-	-	1,023,357
48100 - Refunds & Reimbursements	-	750,000	-
48110 - Miscellaneous Revenue	-	-	340,000
49009 - Transfer In - CIST	-	100,000	845,630
49506 - MM Hwy 5 Lane Expansion Receipts	-	200,000	-
Total Funding Source	-	1,050,000	5,519,887
Capital Surplus(Deficit)	-	1,694,750	-
Fund Surplus(Deficit)	1,635,865	2,713,686	1,410,399

2025 Line Item Budget

800 - CIST

CIST



Operating Budget	2023 Actuals	2024 Budget	2025 Budget
40107 - Taxes - 1/4-Cent Capital Improvement Sales	1,040,811	1,060,581	-
47000 - Interest Revenue	20,290	15,000	-
Total Revenue	1,061,101	1,075,581	-
81010 - Capital, Vehicles	85,596	-	-
99300 - Transfer Out - Police	-	225,000	-
99301 - Transfer Out - Parks	601,682	50,000	-
99302 - Transfer Out - Streets	803,091	400,000	-
99303 - Transfer Out - General	42,512	-	-
Total Expense	1,532,881	675,000	-
Operating Surplus(Deficit)	(471,780)	400,581	-

Capital Budget	2023 Actuals	2024 Budget	2025 Budget
99300 - Transfer Out - Police	-	-	225,000
99302 - Transfer Out - Streets	-	-	845,630
Total Expenditure	-	-	1,070,630
40107 - Taxes - 1/4-Cent Capital Improvement Sales	-	-	1,071,187
47000 - Interest Revenue	-	-	25,000
Total Funding Source	-	-	1,096,187
Capital Surplus(Deficit)	-	-	(25,557)
Fund Surplus(Deficit)	(471,780)	400,581	(25,557)

