



City of Willard



2025 BUDGET

Date 12/9/24

Year to Date 2025

	2025 Original Revenues	Transfers	Total Revenues and Transfers	2025 Original Expenses	Transfers	Total Expense and Transfers	Cumulative Gains or (Losses) Per Fund
General Fund							
General City Administration	\$ 2,158,330.00	\$ 642,263.26	\$ 2,800,593.26	\$ 491,742.18	\$ 575,377.75	\$ 1,067,119.93	\$ 1,733,473.33
Law and Public Safety	\$ 182,240.00	-	\$ 182,240.00	\$ 1,447,534.22	-	\$ 1,447,534.22	\$ (1,265,294.22)
Court	\$ 85,600.00	-	\$ 85,600.00	\$ 152,511.29	-	\$ 152,511.29	\$ (66,911.29)
Streets	\$ 407,344.04	-	\$ 407,344.04	\$ 452,027.65	-	\$ 452,027.65	\$ (44,683.61)
Planning	\$ 145,000.00	-	\$ 145,000.00	\$ 464,384.58	-	\$ 464,384.58	\$ (319,384.58)
Economic Development	\$ -	-	\$ -	\$ 25,100.00	-	\$ 25,100.00	\$ (25,100.00)
EM	\$ 8,500.37	-	\$ 8,500.37	\$ 20,600.00	-	\$ 20,600.00	\$ (12,099.63)
Sub-Total	\$ 2,987,014.41	\$ 642,263.26	\$ 3,629,277.67	\$ 3,053,899.91	\$ 575,377.75	\$ 3,629,277.67	\$ (0.00)
Park Fund							
Sub-Total	\$ 1,274,129.50	\$ 575,377.75	\$ 1,849,507.25	\$ 1,849,415.25	-	\$ 1,849,415.25	\$ 92.00
Water Fund							
Sub-Total	\$ 1,274,129.50	\$ 575,377.75	\$ 1,849,507.25	\$ 1,849,415.25	-	\$ 1,849,415.25	\$ 92.00
Sewer Fund							
Sub-Total	\$ 1,569,598.39	\$ 202,241.93	\$ 1,771,840.32	\$ 1,771,840.32	-	\$ 1,771,840.32	\$ -
Totals	\$ 6,749,152.00	\$ 21,244.93	\$ 6,770,396.93	\$ 6,770,396.93	-	\$ 6,770,396.93	\$ 0.00
Totals	\$ 8,318,750.39	\$ 223,486.86	\$ 8,542,237.25	\$ 8,542,237.25	-	\$ 8,542,237.25	\$ 0.00
Totals	\$ 12,579,894.30	\$ 1,441,127.87	\$ 14,021,022.17	\$ 13,445,552.42	\$ 575,377.75	\$ 14,020,930.17	\$ 92.00

Funds	Total Funds Available As of Jan 1, 2025	Annual 30% Reserve Recommended	Amount Above/Below Recommended 30 Percent	Cash Operating Average Per Month	Current Percentage	Total Funds Available As of December 31, 2025
General Fund	\$ 4,363,166.24	\$ 916,169.97	\$ 2,804,733.01	\$ 302,439.81	121.84%	\$ 3,720,902.98
Water & Sewer Fund	\$ 1,769,613.40	\$ 2,562,671.18	\$ (1,016,544.64)	\$ 711,853.10	18.10%	\$ 1,546,126.54
Park Fund	\$ 35,393.60	\$ 554,824.58	\$ (519,338.97)	\$ 154,117.94	1.92%	\$ 35,485.60
Totals	\$ 6,168,173.24	\$ 4,033,665.72	\$ 1,268,849.40	\$ 1,168,410.85		\$ 5,302,515.13

GENERAL FUND

GENERAL FUND BUDGET -

	Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
Beginning Fund Cash & Equivalents	\$ 4,434,052	\$ 4,503,139	\$ 4,503,139	\$ 4,363,166
REVENUES				
10-100-40800 Miscellaneous Income	\$ 5,257	\$ 6,000	\$ 6,000	\$ 5,000
10-100-40850 Convenience Fee	\$ 193	\$ 2,000	\$ 5,000	\$ 5,000
10-100-40980 Veterans Memorial	\$ 120	\$ 240	\$ 240	\$ 120
10-100-41000 Franchise Cable TV	\$ 15,193	\$ 18,200	\$ 11,000	\$ 11,055
10-100-41100 Franchise Electric	\$ 327,226	\$ 330,000	\$ 330,000	\$ 331,650
10-100-41200 Franchise Gas	\$ 79,582	\$ 76,000	\$ 76,000	\$ 76,380
10-100-41300 Mobile Phone/ Lease Revenue (48950)	\$ 58,685	\$ 70,000	\$ 70,000	\$ 70,350
10-100-42000 Grants	\$ -	\$ -	\$ -	\$ -
10-100-43000 Interest Income	\$ 140,638	\$ 100,000	\$ 120,000	\$ 75,000
10-100-44100 Merchant License	\$ 9,438	\$ 7,000	\$ 7,000	\$ 7,035
10-100-44110 Building Permits	\$ 47,686	\$ 100,000	\$ 100,000	\$ -
10-100-45300 Real Estate Tax	\$ 253,069	\$ 250,700	\$ 250,700	\$ 263,235
10-100-45400 Sales and Use Tax	\$ 960,760	\$ 900,000	\$ 900,000	\$ 945,000
10-100-45500 Sales Capital Improvements	\$ 338,922	\$ 350,000	\$ 350,000	\$ 367,500
10-100-49000 Capital Asset Sales	\$ 20	\$ 1,000	\$ 1,000	\$ 1,005
SUBTOTAL REVENUES	\$ 2,236,788	\$ 2,211,140	\$ 2,226,940	\$ 2,158,330
10-100-46000 Transfer in Reserves	\$ -	\$ 106,519	\$ 139,973	\$ 642,263
10-100-46200 Transfer in - Law	\$ -	\$ -	\$ -	\$ -
10-100-46250 Transfer in - Court	\$ -	\$ -	\$ -	\$ -
10-100-46300 Transfer in - Streets	\$ -	\$ -	\$ -	\$ -
10-100-46400 Transfer in - Planning & Dev	\$ -	\$ -	\$ -	\$ -
10-100-46500 Transfer in - EM	\$ -	\$ -	\$ -	\$ -
10-100-46600 Transfer in - Water	\$ -	\$ -	\$ -	\$ -
10-100-46700 Transfer in - Sewer	\$ -	\$ -	\$ -	\$ -
10-100-46000 Transfer in - Parks	\$ -	\$ -	\$ -	\$ -
SUBTOTAL TRANSFERS	\$ -	\$ 106,519	\$ 139,973	\$ 642,263
TOTAL - ANNUAL REVENUE	\$ 2,236,788	\$ 2,317,659	\$ 2,366,913	\$ 2,800,593

GENERAL FUND

		Actual 2023	6/30/2024 2024	3/2/31/2024 2024	2025
EXPENSES:					
SALARIES & RELATED					
SALARIES					
	Administrative Distribution	\$ -	\$ 320,403	\$ 320,403	\$ 411,743
	City Administrator	\$ -	\$ 129,976	\$ 129,976	\$ 136,241
	Project Engineer	\$ -	\$ 84,000	\$ 84,000	\$ 63,750
	City Clerk	\$ -	\$ 40,205	\$ 40,205	\$ 44,227
	Director of Finance	\$ -	\$ 65,725	\$ 65,725	\$ 70,384
	Assistant Finance Director	\$ -	\$ -	\$ -	\$ 50,151
	Utility Supervisor/AR & Deputy Court Clerk	\$ -	\$ 40,278	\$ 40,278	\$ -
	Finance Clerk AP	\$ -	\$ 37,447	\$ 37,447	\$ 41,398
	HR Director/Deputy City Clerk	\$ -	\$ 50,152	\$ 50,152	\$ 54,421
	Finance Clerk HR/Deputy Clerk	\$ -	\$ 12,500	\$ 12,500	\$ -
	Utility Team Leader	\$ -	\$ 33,925	\$ 33,925	\$ 41,398
	Utility Clerk	\$ -	\$ -	\$ -	\$ 38,658
	Assistant Clerk-PT	\$ -	\$ 20,685	\$ 20,685	\$ -
	Intern	\$ -	\$ -	\$ -	\$ -
	Salary Contingencies	\$ -	\$ 15,000	\$ 15,000	\$ 16,019
	SUBTOTAL SALARIES	\$ 153,177	\$ 209,490	\$ 209,490	\$ 144,903
10-100-90000					
	Stipends Elected Officials	\$ 5,358	\$ 5,400	\$ 5,400	\$ -
	Overtime	\$ 259	\$ 2,000	\$ 2,000	\$ 1,000
	SUBTOTAL OT & ELECTED OFFICIALS	\$ 5,618	\$ 7,400	\$ 7,400	\$ 1,000
	TOTAL SALARIES	\$ 158,794	\$ 216,890	\$ 216,890	\$ 145,903
10-100-91500	Payroll Taxes	\$ 11,986	\$ 17,351	\$ 17,351	\$ 11,672
10-100-92000	Retirement	\$ 2,885	\$ 17,840	\$ 17,840	\$ 50,549
10-100-93000	Group Insurance	\$ 19,095	\$ 36,696	\$ 36,696	\$ 22,218
	TOTAL RELATED EXPENSE	\$ 33,965	\$ 71,887	\$ 71,887	\$ 84,439
	TOTAL SALARIES & RELATED	\$ 192,759	\$ 288,777	\$ 288,777	\$ 230,343

GENERAL FUND

		Actual	6/30/2024	12/31/2024	2025
		2023	2024	2024	2025
SERVICES & SUPPLIES					
10-100-50130	Supplies-Other	\$ 1,421	\$ 2,000	\$ 2,000	\$ 2,000
10-100-50310	Veterans Memorial Expense	\$ 891	\$ 1,000	\$ 1,000	\$ 1,000
10-100-50500	Building Maintenance	\$ 111	\$ 1,000	\$ 2,000	\$ 2,000
10-100-50550	Custodial Supplies	\$ 425	\$ 1,200	\$ 1,200	\$ 1,200
10-100-50600	Miscellaneous Expense	\$ -	\$ 8,500	\$ 8,500	\$ 100
10-100-50700	Office Supplies	\$ 5,416	\$ 7,500	\$ 8,500	\$ 8,500
10-100-50750	Postage	\$ 1,758	\$ 1,900	\$ 2,300	\$ 2,300
10-100-51000	Repairs & Maintenance	\$ -	\$ 100	\$ 100	\$ 100
10-100-52000	Supplies-Small Equipment	\$ 847	\$ 1,000	\$ 2,000	\$ 2,000
10-100-55200	Advertising Expense	\$ 4,744	\$ 4,000	\$ 4,000	\$ 4,000
10-100-55400	Audit Expense	\$ 3,935	\$ 104,850	\$ 4,500	\$ 104,500
10-100-55500	Bank/Credit Card Fees	\$ 658	\$ 800	\$ 800	\$ 800
10-100-55600	Contract Labor	\$ 193	\$ 500	\$ 3,000	\$ 500
10-100-55800	Dues & Subscriptions	\$ 6,007	\$ 4,850	\$ 4,850	\$ 4,874
10-100-55850	Equipment Rental/Lease	\$ 766	\$ 1,000	\$ 1,000	\$ 1,000
10-100-55900	Election Expense	\$ 5,129	\$ 31,000	\$ 31,000	\$ 7,000
10-100-56000	Insurance	\$ 6,602	\$ 6,635	\$ 6,635	\$ 6,668
10-100-56200	Legal Expense	\$ 16,159	\$ 20,000	\$ 32,000	\$ 32,160
10-100-56400	Professional Fees	\$ 7,276	\$ 44,000	\$ 45,000	\$ 7,000
10-100-56450	Contract Services/Security	\$ -	\$ 400	\$ 400	\$ 400
10-100-56500	Safety Program	\$ 112	\$ 300	\$ 300	\$ 300
10-100-56890	Travel Expense-Elected Officials	\$ 1,157	\$ 1,000	\$ 1,000	\$ 1,000
10-100-56900	Travel Expense-Gen	\$ 1,382	\$ 1,000	\$ 1,000	\$ 1,500
10-100-56910	Travel Expense-Fin	\$ -	\$ 1,000	\$ 1,000	\$ 1,500
10-100-56940	Training & Education-Elected Officials	\$ 840	\$ 1,000	\$ 1,000	\$ 1,000
10-100-56950	Training & Education-Gen	\$ 1,095	\$ 1,000	\$ 1,500	\$ 1,500
10-100-56960	Training & Education-Fin	\$ 300	\$ 1,000	\$ 1,000	\$ 1,000
10-100-57300	Rent	\$ -	\$ -	\$ -	\$ -
10-100-57400	Equip/Software Maintenance Contracts	\$ 10,050	\$ 16,200	\$ 18,700	\$ 18,700
10-100-61000	Telephone	\$ 1,653	\$ 2,000	\$ 2,000	\$ 2,505
10-100-61050	Internet Services	\$ 5,932	\$ 7,400	\$ 7,400	\$ 3,430
10-100-62000	Utilities- Electric	\$ 6,772	\$ 8,000	\$ 8,000	\$ 8,040
10-100-62100	Utilities- Gas	\$ 1,714	\$ 2,010	\$ 2,010	\$ 2,020
10-100-62300	Utilities-Other	\$ 810	\$ 800	\$ 1,500	\$ 1,800
10-100-70000	Vehicle Fuel	\$ -	\$ 200	\$ 200	\$ 200
10-100-71000	Vehicle Repairs & Maintenance	\$ 35	\$ 100	\$ 100	\$ 100
10-100-75000	Vehicle Lease	\$ 783	\$ 785	\$ 785	\$ 789
10-100-79000	Property Easement	\$ -	\$ -	\$ -	\$ -
SUBTOTAL SERVICES & SUPPLIES		\$ 95,370	\$ 286,030	\$ 208,280	\$ 233,486

GENERAL FUND

	Actual 2023	6/30/2024 2024	12/31/2024 2024	2025
CAPITAL OUTLAY				
CAPITAL PROJECTS				
10-100-95100	\$ -	\$ -	\$ -	\$ -
SUBTOTAL CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT				
	7,382	5,420	5,420	3,600
	1,500	10,000	10,000	20,000
	568	320	320	813
		1,200	1,200	2,000
		26,500	26,500	1,500
			6,510	
	\$ -	\$ -	\$ -	\$ -
10-100-95500	\$ 9,450	\$ 43,440	\$ 49,950	\$ 27,913
SUBTOTAL EQUIP	\$ 9,450	\$ 43,440	\$ 49,950	\$ 27,913
TOTAL CAPITAL OUTLAY	\$ 9,450	\$ 43,440	\$ 49,950	\$ 27,913
TOTAL EXPENSES	\$ 297,580	\$ 618,247	\$ 547,007	\$ 491,742
10-100-97320	\$ -	\$ -	\$ -	\$ -
10-100-97325	\$ -	\$ -	\$ -	\$ -
10-100-97330	\$ -	\$ -	\$ -	\$ -
10-100-97320	\$ -	\$ -	\$ -	\$ -
10-100-97320	\$ -	\$ -	\$ -	\$ -
10-100-97360	\$ -	\$ -	\$ -	\$ -
10-100-97370	\$ -	\$ -	\$ -	\$ -
10-100-97380	\$ 490,000	\$ 243,906	\$ 349,177	\$ 575,378
TOTAL TRANSFERS	\$ 490,000	\$ 243,906	\$ 349,177	\$ 575,378
TOTAL ANNUAL EXPENSES	\$ 787,580	\$ 862,153	\$ 896,184	\$ 1,067,120
LAW-STREETS-PD-EM PROFIT/LOSS	\$ (1,220,121)	\$ (9,455,506)	\$ (9,470,729)	\$ (1,733,473)
GENERAL PROFIT/LOSS	\$ 1,449,208	\$ 1,455,506	\$ 1,470,729	\$ 1,733,473
NET REVENUES OVER EXPENSES	\$ 69,087	\$ -	\$ -	\$ -
Projected Ending Fund Reserves-Gen	\$ 4,503,139	\$ 4,396,620	\$ 4,363,166	\$ 3,720,903

LAW ENFORCEMENT

LAW ENFORCEMENT BUDGET

	Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
REVENUES				
10-200-40800 Miscellaneous Income	\$ 500	\$ 500	\$ 500	\$ 500
10-200-42000 Grant revenues	\$ 31,507	\$ 35,000	\$ 35,000	\$ 35,000
10-200-44120 Police Facility Fee	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
10-200-44520 Law Income Other	\$ 1,624	\$ 13,500	\$ 13,500	\$ 2,000
10-200-45100 Law Enf. Sales Tax	\$ 111,720	\$ 132,000	\$ 132,000	\$ 134,640
10-200-45600 LET State Acct.	\$ 100	\$ 100	\$ 100	\$ 100
10-200-49000 Capital Asset Sales	\$ 100	\$ 18,000	\$ 18,000	\$ 5,000
SUBTOTAL REVENUES	\$ 145,551	\$ 199,100	\$ 204,100	\$ 182,240
10-200-46000 Transfers In - Gen Fnd	\$ -	\$ -	\$ -	\$ -
SUBTOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -
TOTAL - ANNUAL REVENUE	\$ 145,551	\$ 199,100	\$ 204,100	\$ 182,240

LAW ENFORCEMENT

LAW ENFORCEMENT BUDGET

	Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
EXPENSES				
SALARIES & RELATED:				
SALARY				
Admin Distributions	\$ -	\$ -	\$ -	\$ -
Chief of Police	\$ 77,989	\$ 77,989	\$ 77,989	\$ 81,142
Assistant Chief of Police	\$ 65,727	\$ 65,727	\$ 65,727	\$ 70,504
Corporal FTO	\$ 19,440	\$ 19,440	\$ 19,440	\$ -
Sergeant/Investigator	\$ 56,744	\$ 56,744	\$ 56,744	\$ 59,859
Patrol Officer Corporal	\$ 47,877	\$ 47,877	\$ 47,877	\$ 53,316.83
Patrol Officer Corporal	\$ 48,989	\$ 48,989	\$ 48,989	\$ 53,316.83
Patrol Officer Corporal	\$ 48,989	\$ 48,989	\$ 48,989	\$ 53,316.83
Patrol Officers	\$ 7,300	\$ 7,300	\$ 7,300	\$ 47,475
Patrol Officers	\$ 45,491	\$ 45,491	\$ 45,491	\$ 46,390
Patrol Officers	\$ 35,000	\$ 35,000	\$ 35,000	\$ 44,300
Patrol Officers	\$ 43,298	\$ 43,298	\$ 43,298	\$ 43,374
Patrol Officers	\$ 23,500	\$ 23,500	\$ 23,500	\$ 48,586
Patrol Officers	\$ 43,298	\$ 43,298	\$ 43,298	\$ 46,390
Administrative Assistant Police	\$ 35,642	\$ 35,642	\$ 35,642	\$ 40,462
Police Officer Recruits	\$ -	\$ -	\$ -	\$ -
Intern	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Reserves SRO	\$ 22,718	\$ 22,718	\$ 22,718	\$ 23,664
Salary Contingencies	\$ 14,000	\$ 14,000	\$ 14,000	\$ 111,645
SUBTOTAL SALARIES POLICE	\$ 526,128	\$ 641,000	\$ 641,000	\$ 823,743
10-200-90000				
Overtime	\$ 3,825	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL OT SALARIES	\$ 3,825	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL SALARIES	\$ 529,953	\$ 644,000	\$ 644,000	\$ 826,743
10-200-91500				
Employee taxes	\$ 36,548	\$ 51,520	\$ 51,520	\$ 66,139
10-200-92000				
Retirement	\$ 32,024	\$ 66,037	\$ 66,037	\$ 86,054
10-200-93000				
Group Insurance	\$ 85,551	\$ 98,885	\$ 98,885	\$ 129,260
SUBTOTAL RELATED EXPENSE	\$ 154,123	\$ 216,443	\$ 216,443	\$ 281,454
TOTAL SALARIES & RELATED	\$ 684,076	\$ 860,443	\$ 860,443	\$ 1,108,196

LAW ENFORCEMENT

LAW ENFORCEMENT BUDGET		Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
SERVICES & SUPPLIES					
10-200-50130	Supplies General	\$ 1,828	\$ 2,500	\$ 2,500	\$ 2,500
10-200-50300	DARE Program	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
10-200-50500	Building Maintenance	\$ 204	\$ 5,000	\$ 5,000	\$ 5,000
10-200-50550	Custodial Supplies	\$ 434	\$ 700	\$ 700	\$ 700
10-200-50600	Miscellaneous Expense	\$ -	\$ 100	\$ 100	\$ 100
10-200-50700	Office Expense	\$ 947	\$ 1,200	\$ 1,200	\$ 1,200
10-200-50750	Postage	\$ 79	\$ 250	\$ 250	\$ 250
10-200-51000	Repairs & Maintenance	\$ 5	\$ 500	\$ 500	\$ 500
10-200-52000	Supplies Small Tools (Ammo)	\$ 5,499	\$ 7,000	\$ 7,000	\$ 7,000
10-200-55200	Advertising Expense	\$ -	\$ 200	\$ 200	\$ 200
10-200-55500	Bank/Credit Card Fees	\$ -	\$ 50	\$ 50	\$ 50
10-200-55600	Contract Labor	\$ 223	\$ 500	\$ 500	\$ 500
10-200-55800	Dues & Subscriptions	\$ 409	\$ 2,800	\$ 2,800	\$ 2,810
10-200-55850	Equipment Rental	\$ 852	\$ 1,800	\$ 1,800	\$ 1,800
10-200-56000	Insurance	\$ 44,525	\$ 41,000	\$ 41,000	\$ 41,205
10-200-56200	Legal	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
10-200-56400	Professional	\$ 42,550	\$ 68,000	\$ 68,000	\$ 68,340
10-200-56450	Contract Service/Security	\$ -	\$ 100	\$ 100	\$ 100
10-200-56500	Safety Program	\$ 185	\$ 400	\$ 900	\$ 900
10-200-56900	Travel Law	\$ 562	\$ 1,000	\$ 1,000	\$ 1,000
10-200-56950	Training & Education Law	\$ 2,672	\$ 20,000	\$ 20,000	\$ 20,000
10-200-57400	Equip/Software Contracts	\$ 12,212	\$ 16,000	\$ 16,000	\$ 16,080
10-200-61000	Telephone	\$ 2,704	\$ 3,500	\$ 3,500	\$ 3,960
10-200-61050	Internet Services	\$ 6,893	\$ 7,000	\$ 7,000	\$ 11,750
10-200-62000	Utilities - Electric	\$ 4,143	\$ 5,050	\$ 5,050	\$ 5,075
10-200-62100	Utilities - Gas	\$ 2,577	\$ 3,200	\$ 3,200	\$ 3,216
10-200-62300	Utilities - Other	\$ 500	\$ 600	\$ 700	\$ 704
10-200-70000	Vehicle Fuel	\$ 22,026	\$ 25,000	\$ 25,000	\$ 25,125
10-200-71000	Vehicle Repair & Maint	\$ 7,746	\$ 10,000	\$ 10,000	\$ 10,050
10-200-71100	Equipment Repair & Maint	\$ 113	\$ 500	\$ 500	\$ 500
10-200-75000	Vehicle Lease	\$ 15,050	\$ 17,600	\$ 17,600	\$ 32,600
10-200-92500	Uniform Expense	\$ 8,627	\$ 10,000	\$ 10,000	\$ 10,050
SUBTOTAL SERVICES & SUPPLIES		\$ 185,263	\$ 254,250	\$ 254,850	\$ 275,365

LAW ENFORCEMENT

LAW ENFORCEMENT BUDGET		Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
CAPITAL OUTLAY					
CAPITAL PROJECTS					
	\$	- \$	2,000 \$	2,000 \$	2,000
	\$	- \$	- \$	- \$	-
	\$	- \$	- \$	- \$	-
	\$	- \$	- \$	- \$	-
10-200-95100	\$	- \$	2,000 \$	2,000 \$	2,000
CAPITAL EQUIPMENT					
	\$	78,900.00 \$	40,000 \$	40,000 \$	2,400
	\$	6,128.49 \$	5,000 \$	7,000 \$	5,000
	\$	25,145.24 \$	- \$	- \$	813
	\$	852.00 \$	- \$	- \$	32,000
	\$	- \$	- \$	- \$	21,760
10-200-95500	\$	111,026 \$	45,000 \$	47,000 \$	61,973
TOTAL CAPITAL OUTLAY	\$	111,026 \$	47,000 \$	49,000 \$	63,973
TOTAL ANNUAL EXPENSES	\$	980,364 \$	1,161,694 \$	1,164,294 \$	1,447,534
NET REVENUES OVER EXPENSES	\$	(834,813) \$	(962,594) \$	(960,194) \$	(1,265,294)

COURT

COURT DEPARTMENT

REVENUES	Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
10-250-40800	-	500	500	500
10-250-40850	-	-	-	-
10-250-42000	-	-	-	-
10-250-44500	99,503	60,000	80,000	80,000
10-250-44510	5,530	5,000	5,000	5,000
10-250-44520	-	100	100	100
SUBTOTAL REVENUES	105,032	65,600	85,600	85,600
10-250-46000	-	-	-	-
Transfers In - Gen Fnd	-	-	-	-
SUBTOTAL TRANSFERS	-	-	-	-

TOTAL - ANNUAL REVENUE	105,032	65,600	85,600	85,600
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EXPENSES

SALARIES & RELATED:

SALARIES & RELATED:	Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
SALARY				
Admin Distributions	4,668	4,668	4,668	5,206
Court Clerk	46,682	46,682	46,682	52,061
Deputy Court Clerk/Court Asst	17,618	17,618	17,618	22,568
Court Bailiff	1,697	1,697	1,697	1,900
Court Bailiff	1,697	1,697	1,697	1,900
Salary Contingencies	1,000	1,000	1,000	14,214
SUBTOTAL SALARIES	38,619	64,026	64,026	87,437
10-250-90500	17	100	200	100
Overtime	17	100	200	100
TOTAL OT SALARIES	38,636	64,126	64,226	87,537
10-250-91500	2,891	5,130	5,138	7,003
Employee taxes	1,934	4,955	4,955	5,518
10-250-92000	11,925	13,214	13,214	8,142
Retirement	16,749	23,299	23,307	20,663
10-250-93000	-	-	-	-
Group Insurance	-	-	-	-
TOTAL RELATED EXPENSE	55,385	87,425	87,533	108,200

TOTAL SALARIES & RELATED	55,385	87,425	87,533	108,200
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COURT

COURT DEPARTMENT

COURT DEPARTMENT		Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
SERVICES & SUPPLIES					
10-250-50130	Supplies General	141	200	200	200
10-250-50500	Building Maintenance	-	100	100	100
10-250-50550	Custodial Supplies	6	100	100	100
10-250-50600	Miscellaneous Expense	-	100	100	100
10-250-50700	Office Expense	882	1,500	1,500	1,500
10-250-50750	Postage	297	500	500	503
10-250-51000	Repairs & Maintenance	-	100	100	100
10-250-52000	Supplies Small Tools	19	100	250	250
10-250-55200	Advertising Expense	-	100	100	100
10-250-55500	Bank/Credit Card Fees	124	300	300	300
10-250-55600	Contract Labor	-	-	-	-
10-250-55800	Dues & Subscriptions	61	250	250	250
10-250-55850	Equipment Rental	69	120	120	120
10-250-56000	Insurance	2,931	3,000	3,000	3,015
10-250-56200	Legal	33	100	100	100
10-250-56400	Professional (Judge)	11,164	15,000	15,000	15,075
10-250-56450	Contract Service/Security	-	100	100	100
10-250-56910	Travel Court	241	1,000	1,000	1,000
10-250-56960	Training & Education Court	290	750	750	750
10-250-57400	Equip/Software Contracts	967	2,000	3,000	2,500
10-250-61000	Telephone	752	760	760	435
10-250-61050	Internet Services	3,549	3,550	3,550	2,950
10-250-62000	Utilities - Electric	-	-	-	-
10-250-62100	Utilities - Gas	-	-	-	-
10-250-62300	Utilities - Other	-	-	-	-
10-250-70000	Vehicle Fuel	-	-	-	-
10-250-71000	Vehicle Repair & Maint	-	-	-	-
10-250-71100	Equipment Repair & Maint	-	100	100	101
10-250-75000	Vehicle Lease	-	-	-	-
10-250-80000	Court Automation	4,683	5,000	5,000	5,000
10-250-81000	CVC Fees	4,770	5,000	5,000	5,000
10-250-81100	POST Fund	669	750	750	750
10-250-82000	Sheriff's Retirement Fund	47	100	100	100
10-250-92500	Uniform Expense	-	-	-	-
SUBTOTAL SERVICES & SUPPLIES		31,693	40,680	41,830	40,498

COURT

COURT DEPARTMENT

	Actual 2023	Amended 5/30/2024 2024	Amended 12/31/2024 2024	2025
CAPITAL PROJECTS				
CAPITAL OUTLAY				
10-250-95100	-	-	-	-
SUBTOTAL CAPITAL PROJECTS	-	-	-	-
CAPITAL EQUIPMENT				
10-250-95500	-	-	-	3,000
SUBTOTAL EQUIP	-	-	-	3,813
TOTAL CAPITAL OUTLAY	-	-	-	3,813
TOTAL ANNUAL EXPENSES	87,078	128,105	129,363	152,511
NET REVENUES OVER EXPENSES	17,954	(62,505)	(43,763)	(66,911)

STREETS

STREETS DEPARTMENT

	Actual 2023	Amended		2025
		6/30/2024 2024	12/31/2024 2024	
REVENUES				
10-300-40800 Misc Income (Traffic Impact & Other)	\$ -	\$ 100	\$ 100	\$ 100
10-300-42000 GRANT-Federal Funds	\$ -	\$ 377,060	\$ 377,060	\$ 50,000
10-300-44110 Street Approach/Gutter/Inspect	\$ -	\$ -	\$ 1,000	\$ 1,000
10-300-45410 Tax Motor Vehicle	\$ 323,799	\$ 310,000	\$ 310,000	\$ 316,200
10-300-45450 Road & Bridge Tax	\$ 38,939	\$ 39,259	\$ 39,259	\$ 40,044
10-300-48900 Loan Proceeds	\$ 22,832	\$ -	\$ -	\$ -
SUBTOTAL REVENUES	\$ 385,571	\$ 726,419	\$ 727,419	\$ 407,344
10-300-46000 Transfer in from General	\$ -	\$ -	\$ -	\$ -
SUBTOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -
TOTAL - ANNUAL REVENUE	\$ 385,571	\$ 726,419	\$ 727,419	\$ 407,344
EXPENSES				
SALARIES & RELATED:				
SALARY				
Admin distributions	\$ -	\$ 89,782	\$ 89,782	\$ 73,395
Director Public Works 20%	\$ -	\$ 13,145	\$ 13,145	\$ 13,748
Assistant Public Works Dir. 20%	\$ -	\$ 9,803	\$ 9,803	\$ 10,903
Operations Manager	\$ -	\$ 5,411	\$ 5,411	\$ -
Public Works Clerk	\$ -	\$ 3,564	\$ 3,564	\$ 4,140
Public Works Clerk	\$ -	\$ 3,310	\$ 3,310	\$ 3,685
Public Works Street Supervisor - Stre	\$ -	\$ -	\$ -	\$ -
Maint Tech I Streets	\$ -	\$ 44,326	\$ 44,326	\$ 48,451
Maint Tech I Streets	\$ -	\$ 38,337	\$ 38,337	\$ 43,293
Maint Tech I Streets PT	\$ -	\$ 12,406	\$ 12,406	\$ 18,430
Mechanic 20%	\$ -	\$ -	\$ -	\$ -
Salary Contingencies	\$ -	\$ 44,880	\$ 44,880	\$ 28,847
SUBTOTAL SALARIES	\$ 69,249	\$ 85,400	\$ 85,400	\$ 98,102
Overtime	\$ -	\$ -	\$ -	\$ -
TOTAL OT SALARIES	\$ 2,095	\$ 2,000	\$ 3,000	\$ 2,000
TOTAL SALARIES	\$ 71,344	\$ 87,400	\$ 88,400	\$ 100,102
10-300-91500 Payroll taxes	\$ 5,382	\$ 6,992	\$ 7,072	\$ 8,008
10-300-92000 Retirement	\$ 3,753	\$ 8,172	\$ 8,172	\$ 13,167
10-300-93000 Group Insurance	\$ 12,705	\$ 21,271	\$ 21,271	\$ 22,540
SUBTOTAL RELATED EXPENSE	\$ 21,839	\$ 36,435	\$ 36,515	\$ 43,715
TOTAL SALARIES & RELATED	\$ 93,183	\$ 123,835	\$ 124,915	\$ 143,817

STREETS

STREETS DEPARTMENT

		Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
SERVICES & SUPPLIES					
10-300-50130	Street R&M Supplies	\$ 10,697	\$ 25,000	\$ 25,000	\$ 25,000
10-300-50200	Landscaping			\$ -	\$ 1,500
10-300-50500	Building Maintenance	\$ 44	\$ 4,000	\$ 4,000	\$ 4,000
10-300-50550	Custodial Expense	\$ 14	\$ 100	\$ 100	\$ 100
10-300-50600	Miscellaneous Expense	\$ -	\$ 100	\$ 100	\$ 100
10-300-50700	Office Supplies	\$ 436	\$ 500	\$ 500	\$ 500
10-300-50750	Postage	\$ -	\$ 50	\$ 50	\$ 50
10-300-51000	Street R&M	\$ 6,780	\$ 20,000	\$ 20,000	\$ 25,000
10-300-52000	Supplies-Small Equip	\$ 4,652	\$ 3,000	\$ 3,500	\$ 3,500
10-300-55200	Advertising	\$ -	\$ 200	\$ 700	\$ 700
10-300-55600	Contract Labor	\$ 1,268	\$ 1,500	\$ 1,500	\$ 1,500
10-300-55800	Dues & Subscriptions	\$ 3,001	\$ 3,050	\$ 5,125	\$ 5,151
10-300-55850	Equipment Rental	\$ 4,568	\$ 2,000	\$ 2,000	\$ 2,010
10-300-56000	Insurance	\$ 15,830	\$ 12,900	\$ 12,900	\$ 12,965
10-300-56200	Legal	\$ 10	\$ 500	\$ 500	\$ 500
10-300-56400	Professional (Engineering)	\$ 684	\$ 3,000	\$ 3,000	\$ 3,015
10-300-56500	Safety Program	\$ 290	\$ 300	\$ 300	\$ 300
10-300-56900	Travel Expense	\$ -	\$ 200	\$ 200	\$ 200
10-300-56950	Training & Education	\$ -	\$ 100	\$ 100	\$ 500
10-300-57200	Recycle Center	\$ -	\$ -	\$ -	\$ -
10-300-57400	Equip/Software Contracts	\$ -	\$ 3,100	\$ 5,000	\$ 5,000
10-300-61000	Telephone	\$ 1,334	\$ 1,500	\$ 1,500	\$ 1,035
10-300-61050	Internet Services	\$ 3,668	\$ 3,800	\$ 3,800	\$ 983
10-300-61110	Street Lights	\$ 63,448	\$ 67,000	\$ 67,000	\$ 67,335
10-300-62000	Utilities-Electricity	\$ 2,979	\$ 3,200	\$ 5,000	\$ 5,025
10-300-62100	Utilities-Natural Gas	\$ -	\$ 300	\$ 300	\$ 302
10-300-62300	Utilities-Other	\$ -	\$ -	\$ -	\$ -
10-300-70000	Vehicles Fuel	\$ 5,659	\$ 5,500	\$ 7,000	\$ 7,000
10-300-70100	Equipment Fuel	\$ 831	\$ 1,500	\$ 1,500	\$ 1,508
10-300-71000	Vehicles Repair & Maint	\$ 3,680	\$ 3,500	\$ 5,000	\$ 5,000
10-300-71100	Equip Repair & Maint	\$ 8,131	\$ 8,000	\$ 10,000	\$ 10,000
10-300-75000	Vehicle Lease	\$ 10,760	\$ 18,929	\$ 18,929	\$ 25,608
10-300-75100	Equipment Lease	\$ 1,589.61	\$ 6,400	\$ 6,400	\$ 18,676
10-300-79000	Property Easement	\$ -	\$ -	\$ -	\$ -
10-300-92500	Uniforms	\$ 314.	\$ 1,600	\$ 1,600	\$ 1,608
SUBTOTAL SERVICES & SUPPLIES		\$ 150,667	\$ 200,829	\$ 212,604	\$ 235,669

STREETS DEPARTMENT

STREETS

	Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
CAPITAL OUTLAY				
CAPITAL PROJECTS				
	10,325	408,825	408,825	5,000
\$	34,364.29	5,000	5,000	-
		40,000	40,000	-
		20,000	20,000	-
		5,000	5,000	-
		50,000	50,000	-
		40,000	40,000	-
10-300-95100	44,689	528,825	568,825	5,000
CAPITAL EQUIPMENT				
	22,832	8,000	8,000	813
	8,000	4,000	4,000	44,325
	3,900	13,839	13,839	2,200
	13,867	-	-	4,500
				1,000
				2,500
				12,203
10-300-95500	48,599	25,839	25,839	67,541
TOTAL CAPITAL OUTLAY	93,288	554,664	594,664	72,541
TOTAL ANNUAL EXPENSES	337,138	879,327	932,182	452,028
NET REVENUES OVER EXPENSES	48,433	(152,908)	(204,763)	(44,684)

PLANNING DEVELOPMENT

PLANNING DEPARTMENT

	Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
REVENUES				
10-400-40930 Planning and Zoning	\$ 24,926	\$ 25,000	\$ 25,000	\$ -
10-400-44110 Planning/Dev Building Fees			\$ 27,000	\$ 140,000
10-400-44120 Zoning Fees			\$ 5,000	\$ 5,000
10-400-42000 Grant Revenues	\$ -	\$ -	\$ -	\$ -
SUBTOTAL REVENUES	\$ 24,926	\$ 25,000	\$ 57,000	\$ 145,000
10-400-46000 Transfer in from General	\$ -	\$ -	\$ -	\$ -
SUBTOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -

TOTAL - ANNUAL REVENUE \$ 24,926 \$ 25,000 \$ 57,000 \$ 145,000

EXPENSES

SALARIES & RELATED:

SALARY

Admin Distribution	\$ 4,451	\$ 4,451	\$ 4,451	\$ -
City Planning & Zoning Director	\$ 70,526	\$ 70,526	\$ 70,526	\$ 75,305
Planning Ass't	\$ 44,512	\$ 44,512	\$ 44,512	\$ 48,640
Building/Nuisance Inspector	\$ -	\$ -	\$ -	\$ 50,151
Salary Contingencies	\$ 8,679	\$ 8,679	\$ 8,679	\$ 26,115
SUBTOTAL SALARIES	\$ 58,156	\$ 119,266	\$ 119,266	\$ 200,211

Overtime

\$ 130 \$ 300 \$ 300 \$ 300

TOTAL OT SALARIES

\$ 130 \$ 300 \$ 300 \$ 300

TOTAL SALARIES

\$ 58,286 \$ 119,566 \$ 119,566 \$ 200,511

10-400-91500 Payroll taxes

\$ 4,236 \$ 9,565 \$ 9,565 \$ 16,041

10-400-92000 Retirement

\$ 3,047 \$ 11,179 \$ 11,179 \$ 18,454

10-400-93000 Group Insurance

\$ 10,706 \$ 17,691 \$ 17,691 \$ 24,748

SUBTOTAL RELATED EXPENSE

\$ 17,989 \$ 38,436 \$ 38,436 \$ 59,243

TOTAL SALARIES & RELATED

\$ 76,275 \$ 158,002 \$ 158,002 \$ 259,755

PLANNING DEVELOPMENT

PLANNING DEPARTMENT

SERVICES & SUPPLIES		Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
10-400-50130	Supplies	\$ 113	\$ 300	\$ 300	\$ 300
10-400-50550	Custodial Supplies	\$ -	\$ 101	\$ 101	\$ 100
10-400-50600	Misc exp	\$ -	\$ 100	\$ 100	\$ 100
10-400-50700	Office supplies	\$ 405	\$ 2,000	\$ 2,500	\$ 2,500
10-400-50750	Postage	\$ 124	\$ 250	\$ 250	\$ 500
10-400-51000	Repairs & Maint	\$ -	\$ 200	\$ 200	\$ 200
10-400-52000	Supplies-Small Equipment	\$ 156	\$ 1,000	\$ 1,400	\$ 2,500
10-400-55200	Advertising	\$ 2,064	\$ 1,000	\$ 1,000	\$ 1,000
10-400-55400	Engineering	\$ -	\$ -	\$ -	\$ 50,000
10-400-55500	Surveying	\$ -	\$ -	\$ -	\$ 20,000
10-400-55600	Contract Labor	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
10-400-55800	Dues and Subscriptions	\$ 145	\$ 250	\$ 260	\$ 260
10-400-55850	Equipment Rental	\$ 69	\$ 500	\$ 500	\$ 500
10-400-56000	Insurance	\$ 4,602	\$ 4,349	\$ 4,349	\$ 4,371
10-400-56200	Legal	\$ 1,055	\$ 5,000	\$ 5,000	\$ 5,000
10-400-56400	Professional	\$ 23,730	\$ 50,000	\$ 50,000	\$ 51,000
10-400-56900	Travel Expense	\$ 67	\$ 1,000	\$ 1,000	\$ 1,500
10-400-56950	Training & Education	\$ 1,307	\$ 1,000	\$ 1,800	\$ 5,500
10-400-57400	Equipment /Software Contracts	\$ 6,147	\$ 12,500	\$ 12,500	\$ 12,563
10-400-61000	Telephone	\$ 1,236	\$ 1,480	\$ 1,480	\$ 1,797
10-400-61050	Internet Services	\$ 3,549	\$ 3,800	\$ 3,800	\$ 3,428
10-400-70000	Vehicle Fuel	\$ -	\$ -	\$ 1,000	\$ 1,000
10-400-71000	Vehicles Repair & Maint	\$ -	\$ 594	\$ 594	\$ 1,000
10-400-75000	Vehicle Lease	\$ 1,210	\$ 7,063	\$ 7,063	\$ 7,098
10-400-79000	Property Easement	\$ -	\$ -	\$ -	\$ 25,000
10-400-92500	Uniforms	\$ -	\$ -	\$ -	\$ 500
SUBTOTAL SERVICES & SUPPLIES		\$ 45,977	\$ 117,487	\$ 120,197	\$ 197,217

PLANNING DEVELOPMENT

PLANNING DEPARTMENT

	Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
CAPITAL OUTLAY				
CAPITAL PROJECTS				
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
10-400-95100	\$ -	\$ -	\$ -	\$ -
SUBTOTAL CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT				
	\$ 7,500	\$ -	\$ -	\$ 3,000
	\$ -	\$ -	\$ -	\$ 3,600
	\$ -	\$ -	\$ -	\$ 813
	\$ -	\$ -	\$ -	\$ -
10-400-95500	\$ 7,500	\$ -	\$ -	\$ 7,413
SUBTOTAL EQUIP	\$ 7,500	\$ -	\$ -	\$ 7,413
TOTAL CAPITAL OUTLAY	\$ 7,500	\$ -	\$ -	\$ -
TOTAL ANNUAL EXPENSES	\$ 129,752	\$ 275,489	\$ 278,199	\$ 464,385
NET REVENUES OVER EXPENSES	\$ (104,826)	\$ (250,489)	\$ (221,199)	\$ (319,385)

ECONOMIC DEVELOPMENT DEPARTMENT

		Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
REVENUES					
10-450-40800	Miscellaneous Income	\$ -	\$ -	\$ -	\$ -
10-450-42000	Grant Revenues	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
10-450-46000	Transfer in from General	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -
	TOTAL - ANNUAL REVENUE	\$ -	\$ -	\$ -	\$ -
EXPENSES					
SALARIES & RELATED:					
SALARY					
	Admin Distribution	\$ -	\$ -	\$ -	\$ -
	Economic Dev. Director	\$ -	3,285	3,285	\$ -
	Salary Contingencies	\$ -	\$ -	\$ -	\$ -
10-450-90000	SUBTOTAL SALARIES	\$ 88,693	\$ 3,285	\$ 3,285	\$ -
	Overtime	\$ -	\$ -	\$ -	\$ -
	TOTAL OT SALARIES	\$ -	\$ -	\$ -	\$ -
	TOTAL SALARIES	\$ 88,693	\$ 3,285	\$ 3,285	\$ -
10-450-91500	Payroll taxes	\$ 6,739	\$ 255	\$ 255	\$ -
10-450-92000	Retirement	\$ 3,856	\$ 118	\$ 118	\$ -
10-450-93000	Group Insurance	\$ 15,370	\$ 10	\$ 10	\$ -
	SUBTOTAL RELATED EXP	\$ 25,966	\$ 383	\$ 383	\$ -
	TOTAL SALARIES & RELATED	\$ 114,659	\$ 3,668	\$ 3,668	\$ -

ECONOMIC DEVELOPMENT DEPARTMENT

SERVICES & SUPPLIES		Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
10-450-50130	Supplies	\$ -	\$ -	\$ -	100
10-450-50550	Custodial Supplies	\$ -	\$ -	\$ -	-
10-450-50600	Misc exp	\$ -	\$ -	\$ -	-
10-450-50700	Office supplies	\$ 36	\$ -	\$ -	-
10-450-50750	Postage	\$ 1	\$ -	\$ -	-
10-450-51000	Repairs & Maint	\$ -	\$ -	\$ -	-
10-450-52000	Supplies-Small Equipmen	\$ -	\$ -	\$ -	-
10-450-55200	Advertising	\$ -	\$ -	\$ -	-
10-450-55800	Dues and Subscriptions	\$ 553	\$ 5,500	\$ 5,500	5,500
10-450-55850	Equipment Rental	\$ -	\$ -	\$ -	-
10-450-56000	Insurance	\$ -	\$ -	\$ -	-
10-450-56200	Legal	\$ -	\$ -	\$ -	-
10-450-56300	Marketing Expense	\$ -	\$ 500	\$ 500	500
10-450-56400	Professional	\$ -	\$ 5,000	\$ 5,000	5,000
10-450-56450	Contract Labor	\$ -	\$ -	\$ -	-
10-450-56900	Travel Expense	\$ 1,673	\$ 500	\$ 500	500
10-450-56950	Training & Education	\$ 595	\$ 500	\$ 500	500
10-450-57400	Equipment /Software Coi	\$ -	\$ -	\$ 13,000	13,000
10-450-61000	Telephone	\$ -	\$ -	\$ -	-
10-450-61050	Internet Services	\$ -	\$ -	\$ -	-
10-450-70000	Vehicle Fuel	\$ -	\$ -	\$ -	-
10-450-71000	Vehicles Repair & Maint	\$ -	\$ -	\$ -	-
10-450-75000	Vehicle Lease	\$ -	\$ -	\$ -	-
10-450-79000	Property Easement	\$ -	\$ -	\$ -	-
SUBTOTAL SERVICES & SUPPLIES		\$ 2,858	\$ 12,000	\$ 25,000	\$ 25,100

ECONOMIC DEVELOPMENT DEPARTMENT

	Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
CAPITAL OUTLAY				
CAPITAL PROJECTS				
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
10-450-95100	\$ -	\$ -	\$ -	\$ -
SUBTOTAL CAPITAL PRO.	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT				
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
10-450-95500	\$ -	\$ -	\$ -	\$ -
SUBTOTAL EQUIP	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
TOTAL ANNUAL EXPENSES	\$ 117,516	\$ 15,668	\$ 28,668	\$ 25,100
NET REVENUES OVER EXPENSES	\$ (117,516)	\$ (15,668)	\$ (28,668)	\$ (25,100)

EMERGENCY MANAGEMENT

EMERGENCY MANAGEMENT DEPARTMENT

REVENUES	Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
10-500-42000 Grant Revenues	\$ -	\$ 8,458	\$ 8,458	\$ 8,500
SUBTOTAL REVENUES	\$ -	\$ 8,458	\$ 8,458	\$ 8,500
10-500-46000 Transfer in from General	\$ -	\$ -	\$ -	\$ -
SUBTOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -
TOTAL - ANNUAL REVENUE	\$ -	\$ 8,458	\$ 8,458	\$ 8,500
EXPENSES				
SALARIES & RELATED:				
10-500-42000 SALARY EM PERSONNEL	\$ -	\$ -	\$ -	\$ -
SUBTOTAL SALARIES	\$ -	\$ -	\$ -	\$ -
10-500-90500 Overtime	\$ -	\$ -	\$ -	\$ -
TOTAL OT SALARIES	\$ -	\$ -	\$ -	\$ -
TOTAL SALARIES	\$ -	\$ -	\$ -	\$ -
10-500-91500 Payroll taxes	\$ -	\$ -	\$ -	\$ -
10-500-92000 Retirement	\$ -	\$ -	\$ -	\$ -
10-500-93000 Group Insurance	\$ -	\$ -	\$ -	\$ -
SUBTOTAL RELATED EXPENSE	\$ -	\$ -	\$ -	\$ -
TOTAL SALARIES & RELATED	\$ -	\$ -	\$ -	\$ -

EMERGENCY MANAGEMENT

EMERGENCY MANAGEMENT DEPARTMENT

	Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
SERVICES & SUPPLIES				
10-500-50700 Office Supplies	\$ -	\$ 100	\$ 100	\$ 100
10-500-51000 Repairs & Maintenance	\$ 3,797	\$ 200	\$ 1,000	\$ 1,000
10-500-52000 Supplies - Small equipment	\$ -	\$ -	\$ -	\$ -
10-500-55600 Contract Labor	\$ 17,210	\$ 19,000	\$ 19,000	\$ 19,000
10-500-55800 Dues & Subscriptions	\$ -	\$ -	\$ -	\$ -
10-500-56000 Insurance	\$ -	\$ -	\$ -	\$ -
10-500-56200 Legal	\$ -	\$ -	\$ -	\$ -
10-500-56900 Travel Expense	\$ -	\$ 300	\$ 300	\$ 300
10-500-56950 Training & Education	\$ -	\$ 200	\$ 200	\$ 200
10-500-61000 Telephone	\$ -	\$ -	\$ -	\$ -
10-500-70000 Vehicle Expense-Fuel	\$ -	\$ -	\$ -	\$ -
10-500-71000 Vehicle Expense-Other	\$ -	\$ -	\$ -	\$ -
SUBTOTAL SERVICES & SUPPLIES	\$ 21,007	\$ 19,800	\$ 20,600	\$ 20,600
CAPITAL OUTLAY				
CAPITAL PROJECTS				
10-500-95100 SUBTOTAL CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -
CAPITAL EQUIPMENT				
10-500-95500 SUBTOTAL EQUIP	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
TOTAL ANNUAL EXPENSES	\$ 21,007	\$ 19,800	\$ 20,600	\$ 20,600
NET REVENUES OVER EXPENSES	\$ (21,007)	\$ (11,342)	\$ (12,142)	\$ (12,100)

ENTERPRISE FUND - WATER

WATER DEPARTMENT

	Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
Beginning Fund Cash & Equivalents	\$ 2,902,424	\$ 2,635,592	\$ 2,635,592	\$ 1,622,376
REVENUES				
20-600-40700 Meter Replace/Installation	\$ 32,500	\$ 85,000	\$ 85,000	\$ 85,000
20-600-40800 Miscellaneous Income	\$ 7,001	\$ 1,000	\$ 1,000	\$ 1,000
20-600-40850 Convenience Fee	\$ 19,752	\$ 22,000	\$ 22,000	\$ 22,000
20-600-40920 Penalty Income	\$ 42,382	\$ 45,000	\$ 45,000	\$ 45,045
20-600-44100 Utility Locate Fees	\$ -	\$ -	\$ 200	\$ 500
20-600-44110 New Construction Meter Installation	\$ -	\$ -	\$ 10,000	\$ 20,000
20-600-44120 Water Capacity Fees	\$ -	\$ -	\$ 12,000	\$ 20,000
20-600-44200 Grant Revenue	\$ -	\$ 4,200	\$ 4,200	\$ -
20-600-43000 Interest Income	\$ 37,796	\$ 30,000	\$ 38,000	\$ 25,000
20-600-49500 COP Proceeds	\$ -	\$ -	\$ -	\$ -
20-600-48510 Water City Commercial	\$ 94,050	\$ 120,750	\$ 120,750	\$ 132,825
20-600-48515 Water Rural Commercial	\$ 5,772	\$ 7,718	\$ 7,718	\$ 8,528
20-600-48520 Water City Residential	\$ 575,867	\$ 615,300	\$ 650,000	\$ 718,250
20-600-48525 Water Rural Residential	\$ 379,134	\$ 412,125	\$ 440,000	\$ 486,200
20-600-49000 Capital Asset Sales	\$ 7,103	\$ 5,000	\$ 5,000	\$ 5,250
TOTAL REVENUES	\$ 1,201,358	\$ 1,348,093	\$ 1,440,868	\$ 1,569,598
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Transfer from Sewer	\$ -	\$ -	\$ -	\$ -
Transfer from Reserves	\$ 125,895	\$ 1,054,631	\$ 1,013,729	\$ 202,242
SUBTOTAL TRANSFERS	\$ 125,895	\$ 1,054,631	\$ 1,013,729	\$ 202,242
TOTAL - ANNUAL REVENUE	\$ 1,327,253	\$ 2,402,724	\$ 2,454,597	\$ 1,771,840

ENTERPRISE FUND - WATER

	Actual 2023	6/30/2024 2024	12/31/2024 2024	2025
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EXPENSES

SALARIES & RELATED

	Actual 2023	6/30/2024 2024	12/31/2024 2024	2025
SALARIES				
Admin distributions	\$ -	\$ 39,860	\$ 39,860	\$ 64,707
Director Public Works 40%	\$ -	\$ 26,290	\$ 26,290	\$ 27,496
Assistant Public Works Dir. 40%	\$ -	\$ 19,606	\$ 19,606	\$ 21,805
Operations Manager	\$ -	\$ 24,347	\$ 24,347	\$ -
Water/Sewer Supervisor	\$ -	\$ 18,684	\$ 18,684	\$ 26,655
Public Works Clerk	\$ -	\$ 16,039	\$ 16,039	\$ 18,629
Public Works Clerk	\$ -	\$ 14,894	\$ 14,894	\$ 16,584
Maint Tech II	\$ -	\$ 43,375	\$ 43,375	\$ 48,586
Maint Tech I	\$ -	\$ 37,402	\$ 37,402	\$ 41,353
Maint Tech II	\$ -	\$ 42,317	\$ 42,317	\$ 49,725
Maint Tech I	\$ -	\$ -	\$ -	\$ 38,337
Mechanic 40%	\$ -	\$ -	\$ -	\$ -
Utility Clerk	\$ -	\$ -	\$ -	\$ -
Salary Contingencies	\$ -	\$ 259,742	\$ 259,742	\$ 283,141
SUBTOTAL SALARIES	\$ 444,622	\$ 462,836	\$ 462,836	\$ 507,604
20-600-90000				
Overtime	\$ 11,609	\$ 4,000	\$ 10,000	\$ 10,000
TOTAL OT SALARIES	\$ 11,609	\$ 4,000	\$ 10,000	\$ 10,000
TOTAL SALARIES	\$ 456,232	\$ 466,836	\$ 472,836	\$ 517,604
20-600-91500				
Employee taxes	\$ 34,147	\$ 37,347	\$ 37,827	\$ 41,408
20-600-92000				
Retirement	\$ 19,342	\$ 43,649	\$ 43,649	\$ 30,652
20-600-92500				
Pension	\$ (9,467)	\$ 40,000	\$ 40,000	\$ 40,000
20-600-93000				
Group Insurance	\$ 88,455	\$ 68,971	\$ 68,971	\$ 61,318
TOTAL RELATED	\$ 132,477	\$ 189,967	\$ 190,447	\$ 173,378
TOTAL SALARIES & RELATED	\$ 588,709	\$ 656,803	\$ 663,283	\$ 690,983

ENTERPRISE FUND - WATER

	Actual 2023	6/30/2024		12/31/2024		2025
		2024	2024	2024	2024	
SERVICES & SUPPLIES						
20-600-50000	Chemicals	\$ 9,104	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
20-600-50130	Supplies	\$ 50,757	\$ 60,000	\$ 60,000	\$ 63,000	\$ 63,000
20-600-50200	Laboratory Fees	\$ 1,997	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
20-600-50300	Laboratory Supplies	\$ 5,233	\$ 29,447	\$ 29,447	\$ 15,500	\$ 15,000
20-600-50350	Permit Fees	\$ -	\$ -	\$ -	\$ -	\$ -
20-600-50500	Building Maintenance	\$ 89	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
20-600-50550	Custodial Supplies	\$ 172	\$ 500	\$ 500	\$ 500	\$ 500
20-600-50600	Miscellaneous Expense	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
20-600-50700	Office Expense	\$ 4,607	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
20-600-50750	Postage	\$ 11,279	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
20-600-51000	Repairs & Maintenance	\$ 82,506	\$ 80,000	\$ 100,000	\$ 100,000	\$ 90,000
20-600-51100	Telemetry O&M	\$ -	\$ -	\$ -	\$ -	\$ -
20-600-52000	Supplies - Small Equipment	\$ 11,080	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
20-600-52500	Meter Replacement	\$ 13,821	\$ 20,000	\$ 20,000	\$ 20,000	\$ 30,000
20-600-55200	Advertising	\$ 105	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
20-600-55400	Audit Expense	\$ 6,880	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
20-600-55500	Bank/Credit Card Fees	\$ 22,707	\$ 19,000	\$ 19,000	\$ 40,000	\$ 40,200
20-600-55600	Contract Labor	\$ 2,546	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
20-600-55800	Dues & Subscriptions	\$ 2,161	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
20-600-55850	Equipment Rental	\$ 5,895	\$ 3,000	\$ 3,000	\$ 7,000	\$ 7,000
20-600-56000	Insurance	\$ 32,225	\$ 25,854	\$ 25,854	\$ 25,854	\$ 25,983
20-600-56200	Legal	\$ 102	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
20-600-56400	Professional	\$ 21,961	\$ 71,400	\$ 71,400	\$ 71,400	\$ 60,000
20-600-56500	Safety Program	\$ 581	\$ 200	\$ 200	\$ 200	\$ 200
20-600-56900	Travel Expense	\$ 411	\$ 1,000	\$ 1,000	\$ 500	\$ 500
20-600-56950	Training & Education	\$ 2,769	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
20-600-57300	Rent	\$ 1,250	\$ -	\$ -	\$ -	\$ -
20-600-57400	Equipment/Software Contracts	\$ 19,342	\$ 25,000	\$ 25,000	\$ 25,000	\$ 18,000
20-600-61000	Telephone	\$ 2,217	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,505
20-600-61050	Internet Services	\$ 5,846	\$ 6,025	\$ 6,025	\$ 6,025	\$ 4,915
20-600-62000	Utilities - Electric	\$ 109,887	\$ 120,600	\$ 120,600	\$ 120,600	\$ 121,203
20-600-62100	Utilities - Gas	\$ 3,788	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,025
20-600-62300	Utilities - Other	\$ 2,203	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,412
20-600-70000	Vehicle Fuel	\$ 11,501	\$ 10,000	\$ 10,000	\$ 14,000	\$ 14,000
20-600-70100	Equipment Fuel	\$ 1,662	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,523
20-600-71000	Vehicle Repairs/Maint	\$ 7,341	\$ 4,000	\$ 4,000	\$ 10,000	\$ 10,000
20-600-71100	Equipment Repairs/Maint	\$ 3,805	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,015
20-600-75000	Vehicle Lease	\$ 21,470	\$ 37,860	\$ 37,860	\$ 37,860	\$ 51,216
10-600-75100	Equipment Lease	\$ 414.69	\$ 15,894	\$ 15,894	\$ 15,894	\$ 15,973
20-600-79000	Property Easement	\$ -	\$ -	\$ -	\$ -	\$ -
20-600-92500	Uniforms Expense	\$ 628	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,116
20-600-97100	Bad Debt Expense	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,015
20-600-97200	Depreciation Expense	\$ 215,880	\$ -	\$ -	\$ -	\$ -
SUBTOTAL SERVICES & SUPPLIES		\$ 696,226	\$ 624,380	\$ 624,380	\$ 667,933	\$ 662,501

ENTERPRISE FUND - WATER

	Actual 2023	6/30/2024 2024	12/31/2024 2024	2025
DEBT SERVICE				
20-600-96000	\$ 82,498	\$ 87,500	\$ 87,500	\$ 90,000
20-600-96200	\$ 16,097	\$ 13,529	\$ 13,529	\$ 10,644
20-600-96400	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
TOTAL DEBT SERVICE	\$ 100,095	\$ 102,529	\$ 102,529	\$ 102,144
CAPITAL OUTLAY				
CAPITAL PROJECTS				
	\$ 59,734	5,000	5,000	50,000
	35,286	60,000	60,000	60,000
	45,270	20,000	20,000	10,000
	58,604	115,000	115,000	20,000
		12,000	12,000	150,000
		25,000	25,000	-
		10,000	10,000	-
		50,000	50,000	-
20-600-95100	\$ 198,893	\$ 297,000	\$ 297,000	\$ 290,000
CAPITAL EQUIPMENT				
	\$ 24,721	7,000	7,000	10,000
	-	7,500	7,500	813
	-	12,000	13,839	4,400
	-	3,000	3,000	9,000
	-	-	-	2,000
20-600-95500	\$ 24,721	\$ 29,500	\$ 31,339	\$ 26,213
TOTAL CAPITAL OUTLAY	\$ 223,615	\$ 326,500	\$ 328,339	\$ 316,213
TOTAL EXPENSES				
	\$ 1,608,645	1,710,212	1,762,084	1,771,840
20-600-97300	-	692,000	692,000	-
TOTAL TRANSFERS	\$ -	\$ 692,000	\$ 692,000	\$ -
TOTAL ANNUAL EXPENSES	\$ 1,327,253	\$ 2,402,212	\$ 2,454,084	\$ 1,771,840
NET REVENUES OVER EXPENSES				
	\$ (0)	512	513	-
Projected Ending Fund Reserves-Water	\$ 2,776,529	\$ 1,581,473	\$ 1,622,376	\$ 1,420,134
Projected Ending Sewer Reserves	\$ 80,936	\$ 577	\$ 147,237	\$ 125,992
Water/Sewer Projected Ending Fund Reserves	\$ 2,857,464	\$ 1,582,050	\$ 1,769,613	\$ 1,546,127

ENTERPRISE FUND - SEWER

SEWER DEPARTMENT

	Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
Beginning Fund Cash & Equivalents	117,588	140,937	140,937	147,237
REVENUES				
20-700-40800 Miscellaneous Revenue	-	1,000	1,000	1,000
20-700-40850 Convenience Fee	19,764	22,000	22,000	22,000
20-700-40920 Penalty Revenue	27,531	35,000	35,000	35,000
20-700-40960 Trash Income	342,809	12,000	12,000	-
20-700-42000 Grants	58,737	708,668	330,000	3,356,152
20-700-42100 Hook UP Fees	45,100	110,000	120,000	126,000
20-700-43000 Interest	37,738	30,000	30,000	25,000
20-700-44100 Treatment Facility Fees	-	-	4,800	10,000
20-700-44110 Sewer Lateral Connection F	-	-	4,800	10,000
20-700-44120 Sewer Capacity Fees	-	-	1,200	4,000
20-700-48800 Sewer Fees	1,483,553	1,613,233	1,780,000	1,958,000
20-700-49000 Capital Asset Sales	7,103	5,000	5,000	2,000.00
20-700-49500 COP Proceeds	-	-	-	1,200,000
20-700-49550 COP Proceeds	-	-	-	-
TOTAL REVENUES	2,022,335	2,536,901	2,345,800	6,749,152
Transfer from General Fun.	\$ -	\$ -	\$ -	\$ -
Transfer from Water	\$ -	\$ 692,000	\$ 692,000	\$ -
Transfer from Reserves	\$ -	\$ 140,360	\$ 92,000	\$ 21,245
SUBTOTAL TRANSFERS	\$ -	\$ 832,360	\$ 784,000	\$ 21,245
TOTAL - ANNUAL REVENUE	2,022,335	3,369,261	3,129,800	6,770,397

ENTERPRISE FUND - SEWER

	Actual 2023	6/30/2024 2024	12/31/2024 2024	2025
EXPENSES				
SALARIES & RELATED				
Admin distributions		86,476	86,476	26,658
Director Public Works 40		26,290	26,290	27,496
Assistant Public Works Dir .40%		19,606	19,606	21,805
Operations Manager		24,347	24,347	-
Water/Sewer Supervisor		18,684	18,684	26,655
Public Works Clerk		16,039	16,039	18,629
Public Works Clerk		14,894	14,894	16,584
Maint Tech I		37,402	37,402	40,417
Maint Tech 1		50,301	50,301	53,317
Maint Tech 1		42,316	42,316	46,390
Maint Tech 1		-	-	46,390
Maint Tech 2		-	-	39,295
Utility Clerk II		-	-	-
Salary Contingency		271,499	271,499	321,907
20-700-90000	357,924	607,854	607,854	632,228
Overtime	10,691	5,000	10,000	10,000
20-700-90500	10,691	5,000	10,000	10,000
TOTAL OT SALARIES	10,691	5,000	10,000	10,000
TOTAL SALARIES	368,615	612,854	617,854	642,228
Employee taxes	27,466	49,028	49,428	51,378
20-700-91500				
Retirement	16,787	57,302	57,302	35,720
20-700-92000				
Pension	(6,856)	40,000	40,000	40,000
20-700-92500				
Group Insurance	79,978	104,737	104,737	98,118
20-700-93000				
20-700-93000	117,377	251,067	251,467	225,216
TOTAL SALARIES & RELATED	485,991	863,921	869,321	867,444

ENTERPRISE FUND - SEWER

		Actual	6/30/2024	12/31/2024	2025
		2023	2024	2024	
SERVICES & SUPPLIES					
20-700-50000	Chemicals	\$ -	10,000	7,000	2,000
20-700-50130	Supplies	\$ 14,909.91	10,000	12,000	7,000
20-700-50300	Lab Supplies			550	550
20-700-50350	Permit Fees	\$ 3,000.00	3,000	3,000	3,000
20-700-50500	Building Maintenance	\$ 88.87	5,000	5,000	5,025
20-700-50550	Custodial Supplies	\$ 172.30	300	300	300
20-700-50600	Miscellaneous Expense	\$ -	100	100	100
20-700-50700	Office Supplies	\$ 4,480.26	2,500	3,500	3,518
20-700-50750	Postage	\$ 12,490.65	13,000	13,000	13,065
20-700-51000	Repairs and Maintenance	\$ 118,584.83	80,000	80,000	80,000
20-700-51100	Telemetry O&M	\$ -	-	-	-
20-700-52000	Supplies - Small Equip	\$ 11,231.65	10,000	10,000	10,050
20-700-55100	Hook up Expense	\$ -	100	100	100
20-700-55200	Advertising	\$ 105.00	300	1,000	500
20-700-55400	Audit Expense	\$ 7,820.00	6,000	6,000	6,030
20-700-55500	Bank Fees/Credit Card	\$ 22,709.10	19,000	40,000	40,200
20-700-55600	Contract Labor	\$ 3,833.00	6,000	6,000	6,030
20-700-55800	Dues & Subscriptions	\$ -	300	300	300
20-700-55850	Equipment Rental	\$ 3,082.44	3,000	3,500	3,500
20-700-56000	Insurance	\$ 42,976.00	36,659	36,659	36,842
20-700-56200	Legal	\$ 22,333.33	50,000	50,000	50,250
20-700-56400	Professional	\$ 45,914.99	86,400	86,400	80,000
20-700-56500	Safety Program	\$ 580.89	200	200	200
20-700-56600	Citizen Trash	\$ 313,840.21	23,000	23,000	-
20-700-56900	Travel Expense	\$ 411.06	1,000	1,000	1,000
20-700-56950	Training & Education	\$ 1,020.35	2,000	2,000	2,000
20-700-57200	Recycle Center	\$ 5,505.04	5,000	5,000	5,000
20-700-57300	Rent	\$ 1,250.00	-	-	-
20-700-57400	Equipment/Software Contr	\$ 12,381.26	27,000	27,000	27,135
20-700-58000	Springfield Sewer Charges	\$ 504,553.64	648,000	648,000	651,240
20-700-61000	Telephone	\$ 2,217.16	3,000	3,000	2,505
20-700-61050	Internet Services	\$ 5,846.03	5,900	5,900	4,915
20-700-62000	Utilities - Electric	\$ 82,880.70	90,000	90,000	90,450
20-700-62100	Utilities - Gas	\$ 695.76	1,600	1,600	1,608
20-700-62300	Utilities - Other	\$ 2,203.43	2,200	2,200	2,211
20-700-70000	Vehicle Fuel	\$ 11,501.26	12,000	12,000	12,060
20-700-70100	Equipment Fuel	\$ 5,599.90	8,040	8,040	8,080
20-700-71000	Vehicle Repair & Maintena	\$ 6,596.16	4,500	10,000	10,050
20-700-71100	Equipment Repairs/Maint	\$ 4,746.71	1,500	5,000	5,025
20-700-75000	Vehicle Lease	\$ 21,470.14	37,860	37,860	51,216
10-700-75100	Equipment Lease	\$ 414.72	12,717	12,717	12,781
20-700-79000	Property Easement	\$ -	20,000	20,000	-
20-700-92500	Uniform Expense	\$ 628.48	3,100	3,100	3,116
20-700-97100	Bad Debt Expense	\$ -	3,000	3,000	3,015
20-700-97200	Depreciation Expense	\$ 79,185.63	-	-	-
SUBTOTAL SERVICES & SUPPLIES		\$ 1,377,260.86	1,253,276	1,285,026	1,241,966

ENTERPRISE FUND - SEWER

	Actual 2023	6/30/2024 2024	12/31/2024 2024	2025
DEBT SERVICE				
20-700-96000 Debt service principle	\$ 198,933.52	202,500	202,500	210,000
20-700-96200 Debt service interest	\$ 127,194.25	120,355	120,355	113,944
20-700-96400 Fiscal Agent Fees	\$ 1,500.00	2,250	2,250	2,250
TOTAL DEBT SERVICE	\$ 327,627.77	325,105	325,105	326,194
CAPITAL OUTLAY				
CAPITAL PROJECTS				
	341,340	50,000	50,000	50,000
	\$ 1,448	50,000	50,000	100,000
	1,633	277,710	277,710	40,000
	\$ 46	462,750	86,000	2,984,980
	\$ -	10,000	10,000	1,071,100
	\$ -	50,000	50,000	40,000
	\$ -	-	-	20,000
20-700-95100 SUBTOTAL CAPITAL PROJE	\$ 344,466.72	900,460	523,710	4,306,080
CAPITAL EQUIPMENT				
	4,169	7,000	7,000	10,000
	2,870	7,500	7,500	2,500
	\$ -	12,000	13,839	813
	\$ -	-	-	4,400
	\$ -	-	-	9,000
	\$ -	-	-	2,000
20-700-95500 SUBTOTAL EQUIP	\$ 7,039.46	26,500	28,339	28,713.00
TOTAL CAPITAL OUTLAY	\$ 351,506.18	926,960	552,049	4,334,793
TOTAL EXPENSES	\$ 2,542,386.02	3,369,261	3,031,500	6,770,397
Transfer to Water	\$ -	-	-	-
TOTAL TRANSFERS	\$ -	-	-	-
TOTAL ANNUAL EXPENSES	\$ 1,998,985.78	3,369,261	3,031,500	6,770,397
NET REVENUES OVER EXPENSES	\$ 23,349.24	(0)	98,300	0.00
Projected Ending Fund Reserves-Sewer	\$ 140,936.92	577	147,237	125,992

PARKS AND RECREATION

PARKS & RECREATION

		Actual 2023	Amended 6/30/2024 2024	Amended 12/31/2024 2024	2025
Beginning Fund Cash & Equivalents-Parks		\$ 86,124	\$ 87,302	\$ 87,302	\$ 35,394
REVENUES					
30-800-40000	Advertising	\$ 20,700	\$ 30,000	\$ 18,500	\$ 20,000
30-800-40400	Concessions	\$ 38,070	\$ 38,325	\$ 38,325	\$ 38,325
30-800-40600	Facility Income	\$ 36,156	\$ 32,000	\$ 32,000	\$ 32,000
30-800-40650	Fitness Center	\$ 50,415	\$ 49,000	\$ 49,000	\$ 49,000
30-800-40800	Miscellaneous Income	\$ 1,895	\$ 2,000	\$ 2,000	\$ 2,000
30-800-40850	Convenience Fees	\$ -	\$ -	\$ -	\$ -
30-800-40900	Park Fees	\$ 10,250	\$ 25,000	\$ 34,000	\$ 20,000
30-800-40950	Pool Income	\$ 113,291	\$ 110,000	\$ 121,500	\$ 110,000
30-800-41300	Franchise Fees/Lease Rev	\$ 11,292	\$ 19,482	\$ 15,500	\$ 15,578
30-800-42000	Grant Revenue	\$ 2,000	\$ 750,000	\$ 750,000	\$ 1,000
30-800-43000	Interest Income	\$ 13,123	\$ 7,000	\$ 5,000	\$ 5,025
30-800-45300	Real Estate Tax	\$ 132,914	\$ 126,840	\$ 126,840	\$ 126,840
30-800-45400	Sales Tax Income	\$ 308,886	\$ 336,000	\$ 336,000	\$ 342,720
30-800-45500	Capital Improvement Tax	\$ 305,897	\$ 320,000	\$ 320,000	\$ 326,400
30-800-47000	Adult Programs	\$ 6,134	\$ 6,630	\$ 5,000	\$ 5,100
30-800-47100	Youth Programs	\$ 6,553	\$ 6,500	\$ 14,000	\$ 50,000
30-800-47200	Youth Camp	\$ 63,242	\$ 70,000	\$ 70,000	\$ 71,400
30-800-47300	Youth Sports	\$ 36,691	\$ 42,000	\$ 39,000	\$ 39,780
30-800-48000	Freedom Fest	\$ 10,760	\$ 11,000	\$ 15,000	\$ 15,300
30-800-48100	Event Income Other	\$ 5,089	\$ 6,500	\$ 3,000	\$ 3,060
30-800-48200	Shirt Sales	\$ -	\$ 100	\$ 100	\$ 102
30-800-49000	Capital Asset Sales	\$ 1,095	\$ 2,000	\$ 2,000	\$ 500
30-800-49500	COP Proceeds	\$ -	\$ -	\$ -	\$ -
30-800-49550	Cop Premium	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL REVENUES	\$ 1,174,453	\$ 1,990,377	\$ 1,996,765	\$ 1,274,130
	Transfer from Reserves	\$ -	\$ 50,000	\$ 52,000	\$ -
	Transfer in General	\$ 490,000	\$ 243,906	\$ 349,177	\$ 575,378
	SUBTOTAL TRANSFERS	\$ 490,000	\$ 293,906	\$ 401,177	\$ 575,378
	TOTAL - ANNUAL REVENUE	\$ 1,664,453	\$ 2,284,283	\$ 2,397,942	\$ 1,849,507

PARKS AND RECREATION

	Actual 2023	6/30/2024 2024	12/31/2024 2024	2025		
EXPENSES						
SALARIES & RELATED						
SALARIES						
Admin Distributions	\$	90,049	\$	90,049	\$	63,359
Director of Parks and Recreation	\$	55,358	\$	55,358	\$	61,176
Assistant Parks Director	\$	43,297	\$	43,297	\$	48,505
Activity Coordinator	\$	35,600	\$	35,600	\$	38,615
Adult Programs & Facility Coord	\$	37,402	\$	37,402	\$	41,353
Youth Rec Programs Coordinator	\$	36,490	\$	36,490	\$	40,417
Sports and Concessions Specialist	\$	-	\$	-	\$	-
Landscaping/Grounds Foreman	\$	-	\$	-	\$	-
Landscaping/Grounds Team Lead	\$	37,424	\$	37,424	\$	41,375
Building and Grounds Maintenance	\$	-	\$	-	\$	-
Grounds Tech I/Maintenance	\$	33,905	\$	33,905	\$	36,920
Grounds Tech I/Maintenance	\$	35,621	\$	35,621	\$	42,334
Grounds Tech I/Maintenance	\$	33,905	\$	33,905	\$	37,768
Contingent salaries	\$	33,085	\$	33,085	\$	76,029
30-800-90000 SUBTOTAL SALARIES	\$	285,606	\$	292,038	\$	401,134
30-800-90500 Overtime	\$	2,721	\$	3,500	\$	5,000
30-800-91000 Seasonal Employees	\$	334,190	\$	335,000	\$	370,175
30-800-91000 SUBTOTAL OVERTIME & SE	\$	336,912	\$	338,500	\$	375,175
TOTAL SALARIES	\$	622,517	\$	630,538	\$	776,309
30-800-91500 Employee taxes	\$	47,304	\$	50,443	\$	62,105
30-800-92000 Retirement	\$	11,729	\$	27,633	\$	41,177
30-800-93000 Group Insurance	\$	40,432	\$	57,089	\$	84,456
Related Expense	\$	99,465	\$	135,165	\$	187,738
TOTAL SALARIES & RELATED	\$	721,983	\$	765,703	\$	964,047

PARKS AND RECREATION

		Actual	6/30/2024	12/31/2024	2025
		2023	2024	2024	2025
SERVICES & SUPPLIES					
30-800-50000	Chemicals	\$ 13,258	\$ 15,000	\$ 21,000	\$ 21,000
30-800-50110	Supplies Grounds	\$ 1,829	\$ 3,500	\$ 4,000	\$ 4,000
30-800-50130	Supplies General	\$ 4,165	\$ 3,000	\$ 4,000	\$ 4,000
30-800-50140	Supplies Aquatic	\$ 6,828	\$ 7,000	\$ 7,000	\$ 7,000
30-800-50150	Supplies Sports Shirts	\$ 7,101	\$ 8,500	\$ 8,500	\$ 8,500
30-800-50170	Supplies Special Activity	\$ 7,235	\$ 6,000	\$ 7,000	\$ 6,000
30-800-50175	Supplies Youth Program	\$ 14	\$ 500	\$ 700	\$ 1,000
30-800-50177	Supplies Youth Camp	\$ 4,442	\$ 4,000	\$ 4,700	\$ 4,700
30-800-50180	Supplies Sports	\$ 8,235	\$ 9,000	\$ 9,000	\$ 9,000
30-800-50190	Tree City	\$ 1,252	\$ 14,600	\$ 17,000	\$ 17,000
30-800-50200	Concession Costs	\$ 21,489	\$ 25,000	\$ 25,000	\$ 25,000
30-800-50210	Turf Maintenance	\$ 1,190	\$ 2,500	\$ 2,500	\$ 2,500
30-800-50400	Fitness Center	\$ 3,077	\$ 3,150	\$ 3,150	\$ 3,150
30-800-50450	Freedom Fest	\$ 20,439	\$ 22,221	\$ 22,600	\$ 22,600
30-800-50500	Building Maint.	\$ 23,333	\$ 20,050	\$ 27,000	\$ 27,000
30-800-50550	Custodial Supplies	\$ 4,450	\$ 5,025	\$ 5,025	\$ 5,025
30-800-50600	Miscellaneous	\$ -	\$ 100	\$ 100	\$ 100
30-800-50700	Office Expense	\$ 1,533	\$ 1,400	\$ 2,000	\$ 2,010
30-800-50750	Postage	\$ 40	\$ 100	\$ 100	\$ 100
30-800-51000	Repairs & Maintenance	\$ 5,352	\$ 7,000	\$ 7,500	\$ 7,500
30-800-52000	Supplies-Small Equip	\$ 5,252	\$ 7,000	\$ 7,000	\$ 7,000
30-800-55200	Advertising	\$ 4,734	\$ 6,000	\$ 6,000	\$ 6,000
30-800-55400	Audit Expense	\$ 940	\$ 2,050	\$ 2,050	\$ 1,000
30-800-55500	Bank/Credit Card Fees	\$ 336	\$ 500	\$ 500	\$ 500
30-800-55600	Contract Labor	\$ 3,898	\$ 3,898	\$ 3,898	\$ 3,900
30-800-55800	Dues & Subscriptions	\$ 4,671	\$ 3,819	\$ 4,000	\$ 4,000
30-800-55850	Equipment Rental	\$ 10,911	\$ 10,000	\$ 7,000	\$ 7,000
30-800-56000	Insurance	\$ 44,508	\$ 47,000	\$ 47,000	\$ 47,235
30-800-56200	Legal Expense	\$ 248	\$ 1,010	\$ 1,010	\$ 1,010
30-800-56400	Professional	\$ 4,272	\$ 5,050	\$ 5,050	\$ 5,075
30-800-56450	Contract Services / Security	\$ 902	\$ 1,005	\$ 1,005	\$ 1,010
30-800-56500	Safety Program	\$ 1,944	\$ 2,964	\$ 3,600	\$ 3,600
30-800-56900	Travel Expense	\$ 1,940	\$ 3,600	\$ 3,600	\$ 3,600
30-800-56950	Training & Education	\$ 4,047	\$ 3,518	\$ 3,600	\$ 3,600
30-800-57400	Equip & Software Cont	\$ 8,526	\$ 16,000	\$ 18,000	\$ 18,090
30-800-61000	Telephone	\$ 2,580	\$ 2,695	\$ 2,695	\$ 2,985
30-800-61050	Internet Services	\$ 6,043	\$ 5,930	\$ 5,930	\$ 10,320
30-800-62000	Utilities - Electricity	\$ 52,798	\$ 61,305	\$ 61,305	\$ 61,612
30-800-62100	Utilities - Natural Gas	\$ 8,570	\$ 6,231	\$ 8,000	\$ 8,040
30-800-62300	Utilities - Other	\$ 6,213	\$ 5,025	\$ 7,500	\$ 7,538
30-800-7000	Vehicles Fuel	\$ 7,685	\$ 8,543	\$ 8,543	\$ 8,585
30-800-70100	Equipment Fuel	\$ 9,847	\$ 8,040	\$ 8,500	\$ 8,500
30-800-71000	Vehicles R & M	\$ 3,591	\$ 1,508	\$ 8,000	\$ 8,040
30-800-71100	Equipment R&M	\$ 8,919	\$ 10,050	\$ 15,000	\$ 15,000
30-800-75000	Vehicle Lease	\$ 12,872	\$ 23,320	\$ 23,320	\$ 38,035
30-800-92500	Uniforms	\$ 373	\$ 500	\$ 6,000	\$ 3,000
30-800-96500	COP Insurance Costs	\$ -	\$ -	\$ -	\$ -
30-800-92503	Bad Debt Expense	\$ -	\$ -	\$ -	\$ -
SUBTOTAL SERVICES & SUPPLIES		\$ 351,884	\$ 404,205	\$ 445,981	\$ 461,460

PARKS AND RECREATION

	Actual 2023	6/30/2024 2024	12/31/2024 2024	2025
DEBT SERVICE				
30-800-96000 Principal Expense	\$ 230,000	\$ 235,000	\$ 235,000	\$ 245,000
30-800-96200 Interest Expense	\$ 81,561	\$ 74,882	\$ 74,882	\$ 67,682
30-800-96400 Fiscal Agent Fees	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
TOTAL DEBT SERVICE	\$ 313,061	\$ 311,382	\$ 311,382	\$ 314,182
PARKS CAPITAL OUTLAY				
CAPITAL PROJECTS				
	\$ 4,200.00	\$ 5,000	\$ 5,000	\$ 5,000
	\$ 8,864.40	\$ 40,000	\$ 40,000	\$ 40,000
	\$	\$ 81,000	\$ 81,000	\$ 5,000
	\$ -	\$ 7,330	\$ 7,330	\$ 7,500
	\$	\$ 4,320	\$ 4,320	\$ 10,000
	\$	\$ -	\$ 65,000	\$ -
	\$ -	\$ 65,000	\$ 37,800	\$ -
30-800-95100 SUBTOTAL CAPITAL PROJEC	\$ 13,064	\$ 202,650	\$ 240,450	\$ 67,500
CAPITAL EQUIPMENT				
	11,450	\$ 4,000	\$ 4,000	\$ 4,000
	250,000	\$ 11,500	\$ 11,500	\$ 13,000
	2,975	\$ 6,600	\$ 6,600	\$ 3,000
	\$ -	\$ 530,000	\$ 560,000	\$ 813
	\$ -	\$ 1,200	\$ 1,200	\$ 21,414
	\$ -	\$ 13,000	\$ 13,000	\$ -
	\$ -	\$ 15,000	\$ 15,000	\$ -
	\$ -	\$ -	\$ 21,414	\$ -
30-800-95500 SUBTOTAL EQUIP	\$ 264,425	\$ 581,300	\$ 632,714	\$ 42,227
TOTAL CAPITAL OUTLAY	\$ 277,489	\$ 783,950	\$ 873,164	\$ 109,727
TOTAL ANNUAL EXPENSES	\$ 1,664,417	\$ 2,265,240	\$ 2,397,850	\$ 1,849,415
REVENUES OVER EXPENSES	\$ 36	\$ 19,043	\$ 92	\$ 92
Projected Ending Fund Reserves	\$ 86,160	\$ 56,344	\$ 35,394	\$ 35,486

Budget Capital Improvement and Equipment

2025			
General Fund			
Capital Assets		Capital Assets Equipment	
	-	Computer (3)	3,600
	-	Meraki Network Firewall Updat	20,000
	-	KnowBe4	813
	-	Miscellaneous Equipment	2,000
	-	TV Monitor for Board Room	1,500
	-		-
Total Capital Improvements	-	Total Capital Improvements	27,913
2025			
Public Safety (Law)			
Capital Assets		Capital Assets Equipment	
Bldg Maint	2,000	Computers (2)	2,400
	-	Equipment	5,000
	-	KnowBe4	813
	-	Equipment vehicle install (3)	32,000
	-	Vehicle & body cameras (8)	21,760
	-		-
Total Capital Improvements	2,000	Total Capital Improvements	61,973
2025			
Court			
Capital Assets		Capital Assets Equipment	
	-	Laptop - 2	3,000
	-	KnowBe4	813
	-		-
	-		-
Total Capital Improvements	-	Total Capital Improvements	3,813
2025			
Streets			
Capital Assets		Capital Assets Equipment	
Storm Water Improvement	5,000	KnowBe4	813
	-	IMS Software	44,325
	-	Breaker for Mini Excavator	2,200
	-	Roller	4,500
	-	Milling head Attachment Skids	1,000
	-	Bush Hog attachment Skids	2,500
	-	Asphalt Drag Box	12,203
	-		-
Total Capital Improvements	5,000	Total Capital Improvements	67,541

Budget Capital Improvement and Equipment

2025

Planning	
Capital Assets	Capital Assets Equipment
-	Computer (2) 3,000
-	Plotter 3,600
-	KnowBe4 813
-	-
Total Capital Improvements	Total Capital Improvements 7,413

2025

Economic Development	
Capital Assets	Capital Assets Equipment
-	-
-	-
-	-
-	-
Total Capital Improvements	Total Capital Improvements

2025

Emergency Management	
Capital Assets	Capital Assets Equipment
-	-
-	-
-	-
-	-
Total Capital Improvements	Total Capital Improvements

**Budget Capital Improvement and Equipment
2025**

Water	
Capital Assets	Capital Assets Equipment
Water Imp.-Pipe Replacem	Equipment
Water Meters	KnowBe4
Misc - TBD	Breaker for Mini Excavator
5 Yr Water Loss Project	Roller
Meadows Water Tower Inte	Milling head Attachment Skids
50,000	10,000
60,000	813
10,000	4,400
20,000	9,000
150,000	2,000
Total Capital Improvements	Total Capital Improvements
290,000	26,213

2025 Sewer	
Capital Assets	Capital Assets Equipment
I&I	Equipment
Sewer Improvements	Bush Hog attachment Skids
B-Lift Station Rewire	KnowBe4
94 Lift Station/Force Main	Breaker for Mini Excavator
Meadows	Roller
Replacement Pump-Lift Sta	Milling head Attachment Skids
Easements	
50,000	10,000
100,000	2,500
40,000	813
2,984,980	4,400
1,071,100	9,000
40,000	2,000
20,000	
Total Capital Improvements	Total Capital Improvements
4,306,080	28,713

2025 Parks	
Capital Assets	Capital Assets Equipment
Improvements	Equipment
Heat Pump Replacement	Mower
Electric Meter at Memorial	Tablet for Concessions (3)
Murray room flooring	KnowBe4
Roof Repair on Soccer Fiel	Bus (2 of 4 payments)
5,000	4,000
40,000	13,000
5,000	3,000
7,500	813
10,000	21,414
Total Capital Improvements	Total Capital Improvements
67,500	42,227