



"OPEN MEETINGS ACT"

City of Blair 5th Tuesday Special Meeting
City Council Chambers
July 29, 2025 - 6:00 PM

A Copy of the "Open Meetings Act" Has Been Posted at Both Exits

AGENDA

NOTE: A current copy of the agenda can be obtained at the City Clerk's Office at 218 S. 16th Street, Blair, Nebraska or on the City website at www.blairnebraska.org. The City Council reserves the right to go into Executive Session at any time.

- 1.Meeting called to order and introductions at 6:00 p.m. by Mayor Rump.
- 2.Roll Call.
- 3.Pledge of Allegiance
- 4.Approval of Minutes of July 22, 2025, meeting.
- 5.Fiscal Year Budget 2025-2026 question and answer session which will include department discussions on funding priorities for Fiscal Year 2025-2026.
- 6.Motion and second by Council members to adjourn the meeting.

A Copy of the "Open Meetings Act" Has Been Posted at Both Exits

City of Blair Regular Council Meeting
July 22, 2025

The Mayor and City Council met in regular session in the City Council Chambers on July 22, 2025, at 7:00 PM. The following were present: Gary Banner, Brent Clark, Kirk Highfill, James Letcher, Kent Long, Kevin Willis, and Frank Wolff. Absent: Rick Paulsen. Also present were City Administrator Green, Assistant City Administrator Barrow, Director of Public Works Heaton, City Attorney Talbot, Non-Lawyer Assistant Ferrari, Library Director Lukert, Community Development Director Beiermann, and Chief Kinsey.

The Mayor publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy posted in the room where the meeting was being held. Notice of the meeting was given in advance thereof by publication in the Enterprise or the Pilot -Tribune as shown by the affidavit of publication filed in the City Clerk's office. Notice of the meeting was simultaneously given to the Mayor and all members of the City Council, and a copy of their acknowledgement of receipt of notice and the agenda is filed in the City Clerk's office. Availability of the agenda was communicated in the advance notice and in the notice to the Mayor and Council of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Agenda Item #1, #2 & #3 – Mayor Rump called the meeting to order followed by the Roll Call and the Pledge of Allegiance.

Agenda #4 – Consent Agenda approved the following: 4a) Approval of Minutes of the July 8, 2025, meeting, 4b) Clerk report of Mayoral Action of July 8, 2025, meeting, and 4c) Claims as approved by the Finance Committee. Motion by James Letcher, second by Frank Wolff to approve the Consent Agenda. Council members voted as follows: Gary Banner: Yea, Brent Clark: Yea, Kirk Highfill: Yea, James Letcher: Yea, Kent Long: Yea, Rick Paulsen: Absent, Kevin Willis: Yea, Frank Wolff: Yea. All Council members voted: Yea: 7, Nay: 0, Absent: 1. Mayor Rump declared the motion carried.

Agenda Item #5 – Fire Chief Leonard presented Blake Gutschow as a new member of the department. He stated Blake had been with the department previously and had decided to come back as an active member. Council member Wolff introduced Resolution 2025-70 approving Blake Gutschow as a new member of the Blair Volunteer Fire Department. Motion by Frank Wolff, second by Kevin Willis to adopt Resolution No. 2025-70 as presented. Council members voted as follows: Gary Banner: Yea, Brent Clark: Yea, Kirk Highfill: Yea, James Letcher: Yea, Kent Long: Yea, Rick Paulsen: Absent, Kevin Willis: Yea, Frank Wolff: Yea. All Council members voted: Yea: 7, Nay: 0, Absent: 1. Mayor Rump declared the motion carried.

Agenda Item #6 – Mayor Rump opens a public hearing to consider a Conditional Use Permit (CUP) submitted by Donna J. & John M. Henton, Co-Trustees, 13092 US Highway 30, Blair, Nebraska for a borrow pit and processing site, with concrete crushing recycling operations for 40 working days per year, on Tax Lot 17, Section 27, Township 18 North, Range 11 East of the 6th PM, (13206 Co Rd P26) for 10 years with an end date of 10/13/35 to coincide with existing contractor yard conditional use permit. Community Director Beiermann stated the zoning is currently AGG – General Agricultural and is in the city's two-mile extra territorial jurisdiction. This CUP application would replace an existing CUP with

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the request to add an additional 10 days of crushing/recycling operations per year. The current CUP, which expires in November of 2028, granted 30 days of crushing activity. The applicant hired Olsson Engineering to work with the State of Nebraska on a Permit-to-Emit (PTE), which after an evaluation by Olsson's Industrial-Environmental Team, determined the "air construction" levels were below the Nebraska Department of Environment and Energy's permit threshold. The current CUP recommendations are restricted hours of operation between 7:00 am and 6:00 pm, allowed (30) working days per year, required to use dust control methods when grinding and/or crushing to keep dust from leaving the site and obtain all appropriate state agency permits and submit to the city prior to starting up and future operation. New recommendations approved by the Planning Commission: 1) Restricted hours of all operations between 7:00 a.m. and 6:00 p.m., 2) Allowed 40 working days-per-year to operate the concrete crusher/recycler, 3) Required to use dust control methods when grinding and/or crushing to keep dust from leaving the site, 4) Obtain all required state agency permits and submit copies to the City of Blair upon when granted and renewed, 5) Maintain a log of concrete-crushing operations with the City of Blair, and 6) Stipulations to last until 10/13/35 to coincide with the existing CUP for contractor's yard. Beiermann stated Staff would like clarification on what constitutes a working day. Discussion was held that crushing activity will be measured in either half days or full days as follows: 1) One (1) to four hours equals a half day and 2) Five to eight hours is a full day. John Henton, applicant, presented the Council with a comprehensive outline of his business stating they have been in business for (48) years and have been a valuable part of the fabric of Washington County. The headquarters is located at 13045 US Hwy 30 with several buildings to house all the equipment and offices along with a construction yard. Currently they have two CUP's each with different expiration dates. They would like to extend this permit for (7) years so both CUP's will expire simultaneously in October 2035. Henton stated they have always operated within the required 275-hour CUP guidelines as follows: 2021-232 hours, 2022-224 hours, 2023-231 hours, and 2024-187 hours. They ensure the air quality in the area is not compromised. Several years ago, they purchased their own crushing equipment to be able to have more control over when they were operating. They inject water into their crushing activities to help control the dust. In June 2025, they hired Olsson to conduct a potential-to-emit evaluation. They concluded the Henton facility is below the NDEE air construction threshold for all criteria pollutants. All the runoff from the site is captured in a silt basin that is adequate for the site by NDEE standards. They have also partnered with Platte River Dust Control to apply calcium in the construction yard to mitigate dust during the days they are utilizing the crusher. Patti Belitz, 12936 CR P26 Blair, Jeff Eich, 16502 Taylor St Omaha, Kristina Barta, 12861 CR P26 Blair and William Metzger, 12896 CR P26 Blair all spoke against the CUP due to the negative effects on property values, health issues, noise, and dust. There were no comments in writing. Mayor Rump closed the public hearing. Motion by Kirk Highfill, second by Frank Wolff to approve the Conditional Use Permit submitted by Donna & John Henton with the following stipulations: 1) Restricted hours of all operations between 7:00 a.m. and 6:00 p.m., 2) Allowed 40 working days-per-year to operate the concrete crusher/recycler, 3) Required to use dust control methods when grinding and/or crushing to keep dust from leaving the site, 4) Obtain all required state agency permits and submit copies to the City of Blair upon when granted and renewed, 5) Maintain a log of concrete-crushing operations with the City of Blair, and 6) Stipulations to last until 10/13/35 to coincide with the existing CUP for contractor's yard. Council members voted as follows: Gary Banner: Nay, Brent Clark: Nay, Kirk Highfill: Yea, James Letcher: Nay, Kent Long: Yea, Rick Paulsen: Absent, Kevin Willis: Yea, Frank Wolff: Yea. All Council member voted: Yea: 4, Nay: 3, Absent: 1. Mayor Rump declared the motion failed because a super majority is required for the passage of a CUP.

Agenda Item #7 – Mayor Rump opened a public hearing to consider a Conditional Use Permit (CUP) application submitted by Mary Jo and Randy Prine for a garage in the second front on Lot 42,

Transformation Hill Addition, an Addition to the City of Blair, as surveyed, platted and recorded in Washington County, Nebraska (2702 Krecji Blvd) for the life of the primary structure. Community Director Beiermann stated accessory structures in the Second Front by issuance of a Conditional Use Permit (CUP) was recently added to the Blair Zoning regulations. The zoning is RM - Residential Medium Density. The Public Works Director has given permission for a driveway from Hansen Drive. The garage to be constructed will be 28' x 30' for a total of 840 square feet and meets the minimum setbacks. The staff recommended the driveway be at least ten (10) feet from the rear property line, if not closer, to keep the driveway as far from the roundabout as possible. The Planning Commission recommended approval for a garage in the second front for the life of the primary structure with the stipulation the appearance is similar to the primary structure, the pitch of the roof is the same as the house and the driveway be at least ten (10) feet from the rear property line. Beiermann reviewed the site plan for the garage and the zoning in the area. He noted there are not a lot of larger lots like this in the community and the CUP gives the Council the opportunity to put stipulations on the permit. Mayor Rump expressed concern that the applicant would park in the right-of-way which would block a person's line of sight and present a safety concern. City Administrator Green stated the Council can make reasonable recommendations which would require them not to park on the right-of-way. There were no comments from the floor or in writing. Mayor Rump closed the public hearing. Motion by Frank Wolff, second by James Letcher to approve the Conditional Use Permit application submitted by Mary Jo and Randy Prine for a garage in the second front for the life of the primary structure with the stipulations the appearance is similar to the primary structure, the pitch of the roof is the same as the house and the driveway be at least ten (15) feet from the rear property line. Council members voted as follows: Gary Banner: Yea, Brent Clark: Yea, Kirk Highfill: Yea, James Letcher: Yea, Kent Long: Yea, Rick Paulsen: Absent, Kevin Willis: Yea, Frank Wolff: Yea. All Council members voted: Yea: 7, Nay: 0, Absent: 1. Mayor Rump declared the motion carried.

Agenda Item #8 – Mayor Rump opened a public hearing to consider Final Plat application submitted by Donna J. & John M. Henton, Co-Trustees, 13092 US Highway 30, Blair, Nebraska, for Henton Camping and Storage, Lots 1-4, being a platting of Tax Lots 16 and 17, located in the East 1/2 of the Northeast 1/4 of Section 27, Township 18 North, Range 11 East of the 6th p.m., Washington County, Nebraska. (13206 County Road P26). Community Development Director Beiermann stated the property is currently zoned AGG – Agriculture and is in the city's two-mile extrajurisdiction. A future zoning change will be requested by the applicant to change it to A/CH - Highway Commercial. A CUP will be required for any campground. There are presently no city utilities. Currently, no public roads are planned for the subdivision. A 33-foot dedicated right-of-way on County Road P26 was added to the final plat. Beiermann reviewed the zoning in the area and the drainage plan for the subdivision. The Final Plat is changed from 4 lots to 3 lots. All lots have access to public roads and meet the City of Blair Class I subdivision requirements. The Planning Commission recommended approval. There were no comments from the floor or in writing. Mayor Rump closed the public hearing. Motion by Kevin Willis, second by Kirk Highfill to approve the Final Plat application submitted by Donna & John Henton as presented. Council members voted as follows: Gary Banner: Nay, Brent Clark: Nay, Kirk Highfill: Yea, James Letcher: Yea, Kent Long: Yea, Rick Paulsen: Absent, Kevin Willis: Yea, Frank Wolff: Yea. All Council members voted: Yea: 5, Nay: 2, Absent: 1. Mayor Rump declared the motion carried.

Agenda Item #9 – Mayor Rump opened a public hearing to consider the 2025 Southwestern Annexation Plan and conformance with the Comprehensive Plan. City Administrator Green reviewed the process of an annexation noting final approval of the annexation would require the reading of the ordinance on three different meeting dates and the process must follow the guidelines outlined by state statute. Amendments can be made to any one of the ordinance readings. The amount of an area to be annexed can be reduced

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but it cannot be increased. This agenda item is for a public hearing only. Any action for approval will be considered in the next agenda meeting. Green stated the Housing Advisory Committee encouraged Staff to be more proactive with annexation as part of their recommendations to increase residential housing Blair. The area under consideration in this annexation package is along the western and southwestern portions of the current city limits. The western portion is from Nebraska Highway 91 south, east of the UPRR tracks along the 25th Street corridor to Pittack Street, then southwest along the County Road 31 corridor to US Highway 30. If this annexation plan is approved, the city would acquire 9.5 miles of roadway and public safety would shift from the Washington County Sheriff's Office to the Blair Police Department. Most of the parcels are already served by the Blair Volunteer Fire Department, with eight parcels currently in the Kennard Fire District. The land in question totals more than 550 acres and there are 42 parcels included. The EJT the city is in control of would be extended for orderly growth as the city controls what kind of planning and zoning can happen on these parcels. Most of this land has been developed and has an assessed value of \$17.5 million and would generate another \$50,000 in annual tax revenue for the city. Green stated the Planning Commission has considered and approved the annexation plan and the area complies with the comprehensive plan. Any land that is going to be annexed must be adjoined and contiguous to the current city limits. The land must be urban and suburban in nature. Even though land is being used for agricultural purposes does not mean it is not urban and suburban in character. This area is primarily suburban in nature. Rich Zelensky, 8697 Victory Ln Blair, Tim Ott, 8587 Victory Ln Blair, John Curtis, 12790 CR P26 Blair, Chris Foley, 12862 CR P26 Blair, Kristina Barta, 12861 CR P26 Blair, Jason Lorsch, 16158 CR P30 Kennard, William Metzger, 12896 CR P26 Blair, Phil White, 9345 CR P33 Blair, Laura Jackson, 14600 CR P16 Blair, Tom Muff, 2530 Hollow Rd Blair, Hank Neef, 2510 Hollow RD Blair, Richard Underwood, 12842 CR P26 Blair, Tonya Underwood, 12842 CR P26 Blair, Fred Carritt, 8563 Victory LN Blair, Kent Larson, 12624 CR 36 Blair, Scott Hjermstad, 1395 Skyline Dr, Blair, and Jeff Eich, 16502 Taylor St Omaha all spoke against the annexation plan expressing concerns about losing the benefits of rural living which include farm animals, recreational space for UTV's, and target practice. Concerns also included increased property taxes without receiving any additional benefits from being annexed. There were no additional comments in writing. Mayor Rump closed the public hearing.

Agenda Item #10 – City Administrator Green reiterated the annexation is in response to the Housing Advisory Committee directing staff to be more proactive with annexation. Staff are working on an ordinance to deal with the appropriate zoning for the area. Transitional Agriculture (TA) will be assigned to many of the parcels so when they come into the city, they can remain agricultural in nature. Most of the properties are residential acreages. The city also is continuing to work on a study to improve the minimum maintenance road known as 25th Street so it is a fully functioning gravel road. The proposed ordinance can be amended if the Council would like to consider some changes. Green noted one of the main benefits of the annexation plan is to help ensure orderly growth when it comes to Blair's future development. Council member Wolff introduced Ordinance 2585 on First Reading for the 2025 Southwestern Annexation Plan.

AN ORDINANCE OF THE CITY OF BLAIR, NEBRASKA, ANNEXING AND EXTENDING THE CORPORATE LIMITS OF THE CITY OF BLAIR TO INCLUDE THE REAL ESTATE WHICH IS GENERALLY DESCRIBED AS THE 2025 SOUTHWESTERN ANNEXATION AREA, REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH, PROVIDING WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT AND PUBLISHING IN PAMPHLET FORM.

Said Ordinance was then read by title and thereafter Councilmember Frank Wolff moved Ordinance No. 2585 be passed on First Reading, which motion was seconded by Councilmember Kirk Highfill. The Mayor then stated the question was "Shall Ordinance No. 2585 be passed and adopted on First Reading?" Upon roll call vote, the following Council members voted Aye: Gary Banner: Nay, Brent Clark: Nay, Kirk Highfill: Yea, James Letcher: Yea, Kent Long: Abstain (With Conflict), Rick Paulsen: Absent, Kevin Willis: Nay, Frank Wolff: Yea. All Council members voted: Yea: 3, Nay: 3, Absent: 1, Abstain (With Conflict): 1. Mayor Rump voted Aye to break the tie. The passage of said Ordinance having been concurred in by a majority of all members of the Council, the Mayor declared Ordinance 2585 approved on First Reading.

Agenda Item #11 – Mayor Rump opened a public hearing to consider amending the City of Blair Zoning Regulations by adding Pet Services which includes dog/pet grooming and pet daycare centers to RMH-Multi-Family Residential High Density, A/CH-Agricultural/Business and Commercial, CBB-Central Business, OPD-Office Park, and A/ML-Agricultural/Industrial and Manufacturing as an exception. City Intern Gavin Mielke presented a proposed change to add pet services to the definitions of the city's zoning regulations as follows: (114) PET SERVICES may include both pet grooming and pet daycare facilities. A pet grooming facility shall mean a facility where dogs and cats are bathed, brushed, clipped, or otherwise groomed for hygiene or aesthetic purposes. A pet daycare shall mean a facility where dogs and cats are temporarily cared for. Both services may be combined, but neither use shall allow overnight boarding or kenneling of dogs or cats. Pet Services are separate from veterinarian clinics, animal shelters, and animal hospitals licensed under the laws of the State of Nebraska. This will be added as an Exception to the following zoning districts. Agricultural; Transitional Agricultural; Agricultural/Highway Commercial; Office Park and Agricultural/Light Industrial & Manufacturing. Council member Letcher introduced Ordinance 2586 amending the City of Blair Zoning Regulations by adding Pet Services which includes dog/pet grooming and pet daycare centers to RMH-Multi-Family Residential High Density, A/CH-Agricultural/Business and Commercial, CBB-Central Business, OPD-Office Park, and A/ML-Agricultural/Industrial and Manufacturing as an exception.

AN ORDINANCE TO AMEND THE BLAIR CITY ZONING REGULATIONS REGARDING ALLOWING PET SERVICES IN ARTICLE 3 SECTION 303-DEFINITIONS, ARTICLE 5 SECTION 501.04-GENERAL AGRICULTURAL DISTRICT AND 502.04-TRANSITIONAL AGRICULTURAL DISTRICT, ARTICLE 7 SECTION 704.04-MULTIFAMILY RESIDENTIAL LOW DENSITY DISTRICT, ARTICLE 8 SECTION 801.04-AGRICULTURAL/HIGHWAY COMMERCIAL DISTRICTS, 802.04-CENTRAL BUSINESS DISTRICT, 804.04-LIMITED COMMERCIAL DISTRICT, AND 805.04-OFFICE PARK DISTRICT, AND ARTICLE 9 SECTION 901.04-AGRICULTURAL/LIGHT INDUSTRIAL AND MANUFACTURING DISTRICT, REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH, PROVIDING WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT AND PUBLISHING IN PAMPHLET FORM.

Council member James Letcher moved that the statutory rule requiring reading on three different days be suspended. Council member Gary Banner seconded the motion to suspend the rules and upon roll call vote the following Council members voted: Gary Banner: Yea, Brent Clark: Yea, Kirk Highfill: Yea, James Letcher: Yea, Kent Long: Yea, Rick Paulsen: Absent, Kevin Willis: Yea, Frank Wolff: Yea. All Council members voted: Yea: 7, Nay: 0, Absent: 1. The motion to suspend the rules was adopted by three-fourths of the Council and the statutory rule was declared suspended for consideration of said Ordinance.

Said Ordinance was then read by title and thereafter Council member James Letcher moved for Council Meeting July 22, 2025

final passage of the Ordinance, which motion was seconded by Council member Kirk Highfill. The Mayor then stated the question was "Shall Ordinance No. 2586 be passed and adopted?" Upon roll call vote, the following Council members voted: Gary Banner: Yea, Brent Clark: Yea, Kirk Highfill: Yea, James Letcher: Yea, Kent Long: Yea, Rick Paulsen: Absent, Kevin Willis: Yea, Frank Wolff: Yea. All Council members voted: Yea: 7, Nay: 0, Absent: 1. The passage of said Ordinance having been concurred in by a majority of all members of the Council, the Mayor declared the Ordinance adopted. A true, correct, and complete copy of said Ordinance can be found in the Ordinance Record Book.

Agenda Item #12 – City Administrator Green stated this agenda item will need to be postponed allowing staff more time to prepare an appropriate ordinance to amend municipal code that would allow the various kinds of uses on the parcels to be annexed from a zoning perspective. Zoning regulations regulate uses on the property and the municipal code regulates how people use the property. If the annexation is approved, all the parcels would be required to have a zoning change. Green presented a new option on amending the municipal code to better accommodate the parcels to be annexed in reference to livestock and other items that could continue inside the city limits. The main goal for staff is to expand the capabilities for property owners to continue the uses they currently have. Laura Jackson, 14600 CR P16 Blair, encouraged the Council to continue to collaborate with the community to benefit everyone. Scott Stangl, 6436 Northern Lights LN Ft Calhoun asked how the annexation would affect the number of cats and dogs a person would be allowed to have. City Administrator Green stated that is something staff would also have to consider in this ordinance. Motion by Kevin Willis, second by Frank Wolff to postpone consideration of Ordinance 2587 amending The Blair Municipal Code Chapter 6, Article 2, Section 6-202 Livestock; Banned from Municipality and Section 6-202.01 Fowl; Controlled within Municipality until August 12, 2025, City Council meeting. Council members voted as follows: Gary Banner: Yea, Brent Clark: Yea, Kirk Highfill: Yea, James Letcher: Yea, Kent Long: Yea, Rick Paulsen: Absent, Kevin Willis: Yea, Frank Wolff: Yea. All Council members voted: Yea: 7, Nay: 0, Absent: 1. Mayor Rump declared the motion carried.

Agenda Item #13 – City Administrator Green presented the renewal for the city's property, general liability, and worker's compensation insurance. LARM is increasing overall values. Property values, contents, and property in the open are being increased by 5%. This is also being driven by reinsurance to ensure proper coverage on catastrophic losses. Property insurance is increasing by 26%, Liability Coverage is increasing by 5% and Worker's Compensation by 5%. LARM does provide options for a reduced rate if the city accepts a longer pledge to continue to stay with them. Hiring a consultant to go out for a bid to compare rates can be expensive. Staff are recommending accepting a three (3) year term for cost savings of \$45,000, bringing the total insurance cost from \$900,897 to \$855,852. The Finance Committee recommended approval to take advantage of the full cost savings. Council member Clark introduced Resolution 2025-71 to renew the city's Property, General liability, and Worker's Compensation insurance with the League Association of Risk Management (LARM) for 2025-26. Motion by Brent Clark, second by Frank Wolff to adopt Resolution No. 2025-71 as presented. Council members voted as follows: Gary Banner: Yea, Brent Clark: Yea, Kirk Highfill: Yea, James Letcher: Yea, Kent Long: Yea, Rick Paulsen: Absent, Kevin Willis: Yea, Frank Wolff: Yea. All Council members voted: Yea: 7, Nay: 0, Absent: 1. Mayor Rump declared the motion carried.

Agenda Item #14 – City Administrator Green stated when subdivisions are created, they are also developed with some type of stub street that would allow for future expansion to connect subdivisions. When Southfork subdivision was created, a 50' wide street was designed to allow access to adjoining property. Since that time, the adjoining property has been developed differently, and this access is no longer needed. Staff are recommending this street be vacated and the city retain ownership in the event it

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could be sold in the future to adjoining property owners. Staff will negotiate with surrounding property owners to see if they are interested in purchasing this area. The Finance Committee recommended moving forward with the annexation. Council member Wolff introduced Ordinance 2588 vacating the real estate identified as the 50' right of way between Lot 12 and Lot 13 in Southfork Addition.

AN ORDINANCE VACATING REAL ESTATE IDENTIFIED AS THE 50 FEET OF RIGHT OF WAY BETWEEN LOT 12 SOUTHFORK ADDITION AND LOT 13 SOUTHFORK ADDITION; PROVIDING FOR THE CITY OF BLAIR TO RESERVE TITLE OF VACATED STREET; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; PROVIDING WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT AND PROVIDING FOR PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM.

Council member Frank Wolff moved that the statutory rule requiring reading on three different days be suspended. Council member Brent Clark seconded the motion to suspend the rules and upon roll call vote the following Council members voted: Gary Banner: Yea, Brent Clark: Yea, Kirk Highfill: Yea, James Letcher: Yea, Kent Long: Yea, Rick Paulsen: Absent, Kevin Willis: Yea, Frank Wolff: Yea. All Council members voted: Yea: 7, Nay: 0, Absent: 1. The motion to suspend the rules was adopted by three-fourths of the Council and the statutory rule was declared suspended for consideration of said Ordinance.

Said Ordinance was then read by title and thereafter Council member Frank Wolff moved for final passage of the Ordinance, which motion was seconded by Council member Brent Clark. The Mayor then stated the question was "Shall Ordinance No. 2588 be passed and adopted?" Upon roll call vote, the following Council members voted: Gary Banner: Yea, Brent Clark: Yea, Kirk Highfill: Yea, James Letcher: Yea, Kent Long: Yea, Rick Paulsen: Absent, Kevin Willis: Yea, Frank Wolff: Yea. All Council members voted: Yea: 7, Nay: 0, Absent: 1. The passage of said Ordinance having been concurred in by a majority of all members of the Council, the Mayor declared the Ordinance adopted. A true, correct, and complete copy of said Ordinance can be found in the Ordinance Record Book.

Agenda Item #15 – Public Safety Communication Director previewed the new City of Blair website that will go live in the first part of September.

Agenda Item #16. City Administrator Report reminded everyone regarding the Budget Workshop on Tuesday, July 29. He also stated Blair Radio will start live streaming the city council meetings starting August 12. All the streetlights are installed along Highway 75 to Anthony Way. 66 Heights Ubase street repair is complete. City personnel were going to stripe the area to distinguish where the sidewalk is and the parking area. This will allow staff to enforce the snow removal of the sidewalks and what area would be plowed for snow. Some of the residents have requested we not stripe the area. Staff asked for the Council's guidance on moving forward with the painting of the lines for the sidewalks and parking. The Council directed the staff to move forward with the original plan to stripe the area due to safety concerns.

Agenda Item #17 – Motion by Gary Banner, second by Kent Long to adjourn the meeting 9:47 p.m. Council members voted as follows: Gary Banner: Yea, Brent Clark: Yea, Kirk Highfill: Yea, James Letcher: Yea, Kent Long: Yea, Rick Paulsen: Absent, Kevin Willis: Yea, Frank Wolff: Yea. All Council members voted: Yea: 7, Nay: 0, Absent: 1. Mayor Rump declared the motion carried.

The following claims were approved: Abe's Trash Service, Inc., Svc, 265.00; Adonal Contractors, LLC, Svc, 50.00; Agr Roofing And Construc, Svc, 50.00; Air Products & Chemicals, Inv, 9886.80; Amerisource Hr Consulting, Inv, 2250.00; Aqua-Chem Inc, Inv, 1364.90; Assethr, Pyrl, 315144.67;

Babkel Mechanical, Svc, 5960.03; Bach Sara, Reimb, 272.20; Baird Holm Llp, Svc, 1830.00; Bb Roofing Of Nebraska, Svc, 50.00; Benesch, Svc, 2257.20; Black Hills Energy, Svc, 791.10; Bohlen Steve, Pen, 1749.83; Buds Auto Repair, Svc, 55.22; Cdw Government Inc, Inv, 1890.00; City Of Blair, Svc, 2956.17; Common Cents Builders, Svc, 100.00; Corrpro Companies Inc, Inv, 900.00; Deck Bros Llc, Svc, 50.00; Deck It Decks, Svc, 50.00; Dick's Electric Co, Svc, 438.98; Don Andersen Construction, Svc, 200.00; Enterprise Publishing Co, Svc, 743.56; Fairway Oil Co, Inv, 76.82; First National Bank, Svc, 4901.30; Firstnet At&T Mobility, Svc, 90.06; Foley Jim & Chris, Svc, 200.00; Friends Of The Animal, Svc, 20440.00; Hdr Engineering Inc, Svc, 19919.31; Heartland Natural Gas, Svc, 15.86; Henton Trenching Inc, Svc, 338.00; Home Pride Contractors, Svc, 250.00; Horizon Rehabilitation, Svc, 444.00; Huber Builders, Svc, 1000.00; J&J Painting And Remodel, Svc, 500.00; J.P. Cooke Co, Inv, 23.69; Jeo Consulting Group Inc, Svc, 4790.00; Kelly Ryan Equipment Co, Svc, 127.09; Logan Contractors Supply, Inv, 162.00; Longview Renovatoin Llc, Svc, 100.00; Mccoy Roofing Llc, Svc, 700.00; Mckinnis Roofing & Sheet, Svc, 350.00; Midwest Mudjacking Inc, Svc, 1200.00; Mississippi Lime Co, Inv, 45777.02; Moose Roofing, Svc, 100.00; Ndwee - Licenses, Svc, 1940.00; Ninjaone Llc, Inv, 407.00; Olson Grading, Svc, 1000.00; Olsson Associates, Svc, 32508.25; One Source, Svc, 153.00; Onsite Services Solutions, Svc, 4055.00; Outdoor Transformations, Svc, 50.00; Pitney Bowes - Supplies, Inv, 614.10; Point C Claims, Dues, 8614.56; Pounds Printing Inc, Inv, 93.00; Principal Financial Group, Pen, 31413.52; Pvs Dx Inc, Inv, 30.00; Pyramid Contractors, Svc, 150.00; Royalty Roofing, Svc, 100.00; S & S Pumping Service, Svc, 30450.00; Sams Club, Inv, 1782.21; Sapp Bros Petroleum, Inv, 2509.87; Schroder Concrete, Svc, 50.00; Sherwin-Williams Co, Inv, 593.53; Sign Depot, Svc, 816.11; Sisson Roofing & Const, Svc, 550.00; Stalp Gravel, Inv, 1530.00; The Garage Company, Svc, 500.00; Thompson Solutions Group, Svc, 2356.25; Tim Anderson Construction, Svc, 50.00; Troy Wakefield General, Svc, 250.00; United States Law Enforce, Svc, 372.00; Us Postal Service, Inv, 1927.49; Us Postal Service -Ft Cal, Svc, 1000.00; Usda, Inv, 124963.00; Vernco Roofing, Svc, 50.00; Vessco Inc, Inv, 18265.38; Wakefield Towing And Reco, Svc, 200.00; Washington Co Bank, Svc, 12500.00; White Castle Roofing, Svc, 150.00; Williby Leslie, Inv, 400.00; Woods & Aitken Llp, Svc, 6403.85; Yost Mike, Svc, 50.00.

Melinda K. Rump, Mayor

ATTEST:

Brenda Wheeler, City Clerk

Seal

**ANNUAL BUDGET PROPOSAL
OF THE
CITY OF BLAIR, NEBRASKA**

**FISCAL YEAR BEGINNING
OCTOBER 1, 2025**

MINDY RUMP, MAYOR

CITY COUNCIL

WARD 1

GARY BANNER

RICK PAULSEN

WARD 2

KENT LONG

FRANK WOLFF

WARD 3

BRENT CLARK

KEVIN WILLIS

WARD 4

KIRK HIGHFILL

JAMES LETCHER

**PHILIP GREEN
CITY ADMINISTRATOR**

**AARON BARROW
ASST CITY ADMINISTRATOR**

**SARA BACH
CITY TREASURER**

**BRENDA WHEELER
CITY CLERK**

Packet Contents:

1. Chart of Previous & Proposed Valuations and Levies.
 - a. Assumptions:
 - i. 1.32% real valuation growth.
 - ii. 5.17% inflation growth as determined by Auditor's Office.
 - b. Official valuations will be delivered appropriately August 20th.
2. FY26 Proposed Organization Chart for City of Blair
 - a. Black boxes: Currently authorized positions.
 - b. Green boxes: Currently authorized positions that are open.
 - c. Blue boxes: Recommended new positions in this budget.
 - d. Red boxes: Additional positions to authorize if paid EMS is required.
 - e. Pink boxes: Future positions requested by department heads.
3. Chart of Department Heads / Senior Staff Workload Burden
4. Budget Proposals by Fund and Department:
 - a. General Fund is the largest fund and has one overall revenue section and then expense sections for Administration, Police, Fire, Parks, Library, Pool, Community Development, and Animal Control / Shelter Support.
 - b. Three Fire proposals are included: a) A paid chief only. b) A paid chief and six paid EMS. c) No change from today's all volunteer department.
 - c. Since Parks is now a division of Public Works, we have placed the Street Fund, Wastewater Fund and Water fund with Parks so they can be discussed at the same time.
 - d. Four General Fund Reserves and Total Expenses are included to reflect the various options regarding positions described in #2 above.
 - e. The remaining funds and TIF projects.

CITY OF BLAIR									
PROPERTY TAXES LEVIED - PREVIOUS & PROPOSED									
		FY 2023-24	FY 2024-25	FY 2025-26					
VALUATION		\$945,061,827	\$1,071,003,788	\$1,129,908,996 Est.					
(Increase from previous year)		22.34%	13.33%	5.50%	Growth %				
GENERAL FUND									
Property Taxes (Levied)		2,433,534.20	2,513,056.85	2,714,448.18					
County Collection Fee		24,335.34	24,881.75	26,875.72					
Net Taxes (shown in budget)		2,409,198.86	2,488,175.10	2,687,572.45	8.01%				
STREET FUND									
Property Taxes (Levied)		243,022.65	250,979.03	259,879.07					
County Collection Fee		2,430.23	2,484.94	2,573.06					
Net Taxes (shown in budget)		240,592.42	248,494.09	257,306.01	3.55%				
DEBT SERVICE									
Property Tax (Levied)		295,312.92	304,957.62	293,776.34					
County Collection Fee		2,953.13	3,019.38	2,908.68					
Net Taxes (shown in budget)		292,359.79	301,938.24	290,867.66	-3.67%				
TOTAL PROPERTY TAX LEVIED		2,971,869.77	3,068,993.50	3,268,103.58	6.49%				
PROPOSED LEVY (% Increase)									
		GENERAL	STREET	DEBT	COMBINED	% Change	Levied \$	% Change	
2011-12 Val.	\$472,281,109	1.48%	0.281398	0.065211	0.009020	0.355629			
2012-13 Val.	\$471,856,616	-0.09%	0.281331	0.065270	0.009028	0.355629	0.00%		
2013-14 Val.	\$482,803,674	2.32%	0.281139	0.064826	0.008823	0.354788	-0.24%		
2014-15 Val.	\$487,385,816	0.95%	0.289109	0.060052	0.008741	0.357902	0.88%		
2015-16 Val.	\$501,406,370	2.88%	0.302713	0.046693	0.008496	0.357902	0.00%		
2016-17 Val.	\$522,612,640	4.23%	0.314077	0.035935	0.008151	0.358163	0.07%	\$1,871,804.00	
2017-18 Val.	\$528,436,443	1.11%	0.310724	0.039373	0.008066	0.358163	0.00%	\$1,892,661.22	1.11%
2018-19 Val.	\$552,017,639	4.46%	0.318953	0.032934	0.007685	0.359572	0.39%	\$1,984,902.50	4.87%
2019-20 Val.	\$587,770,467	6.48%	0.317896	0.034367	0.007217	0.359480	-0.03%	\$2,112,920.00	6.45%
2020-21 Val.	\$637,383,824	8.44%	0.321235	0.028523	0.006655	0.356413	-0.85%	\$2,291,922.30	8.47%
2021-22 Val.	\$674,575,096	5.83%	0.299984	0.042587	0.013842	0.356413	0.00%	\$2,404,276.72	4.90%
2022-23 Val.	\$772,469,160	14.51%	0.276349	0.027598	0.033535	0.337482	-5.31%	\$2,606,943.32	8.43%
2023-24 Val.	\$945,061,827	22.34%	0.257500	0.025715	0.031248	0.314463	-6.82%	\$2,971,869.77	14.00%
2024-25 Val.	\$1,071,003,788	13.33%	0.243120	0.024280	0.029503	0.296903	-5.58%	\$3,068,993.50	3.27%
2025-26 Est.	\$1,129,908,996	5.50% est.	0.240236	0.023000	0.026000	0.289236	-2.58%	\$3,268,103.58	6.49%

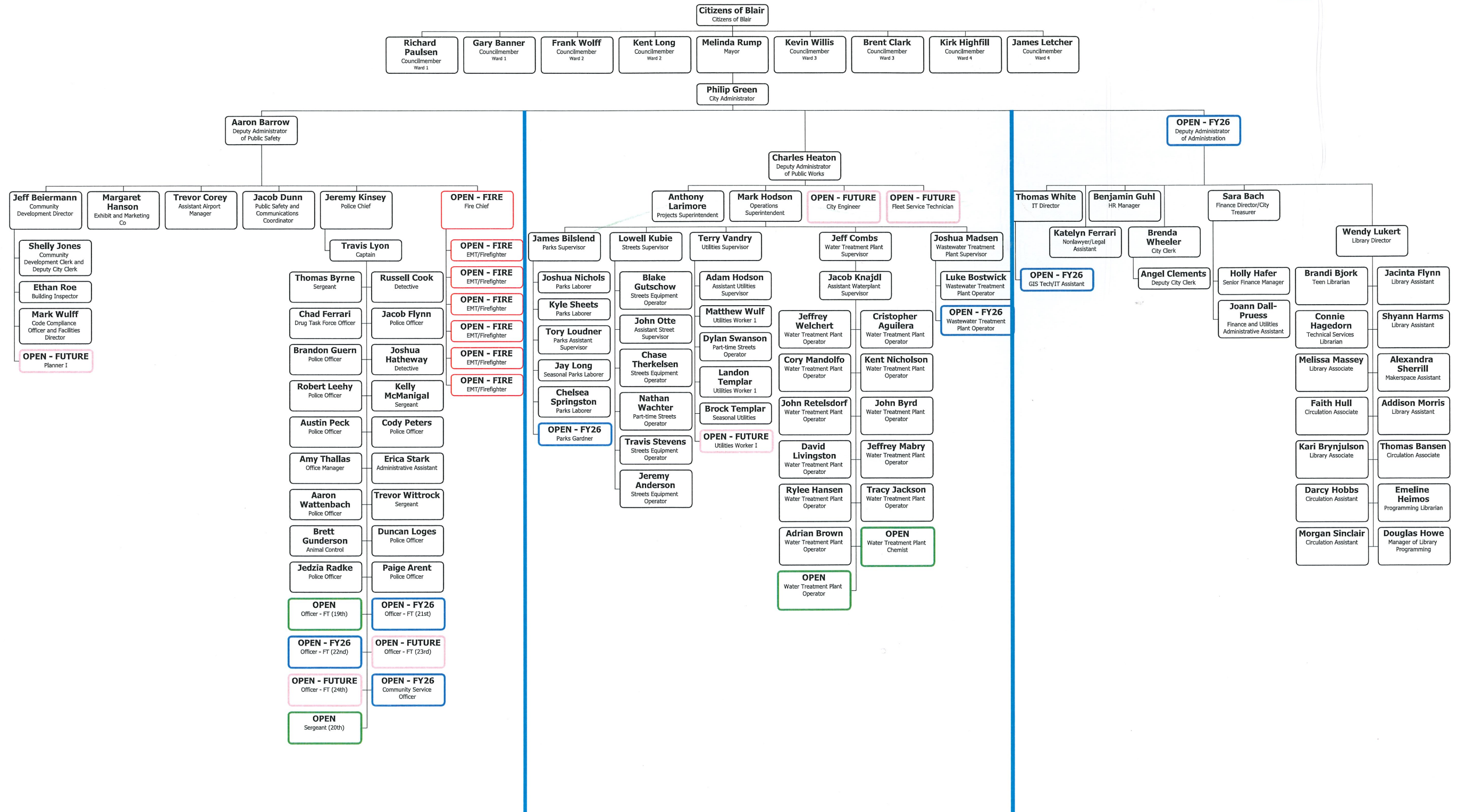


CITY OF BLAIR

FY26 Proposed

Color Legend

- OPEN
- OPEN - FY26
- OPEN - FIRE
- OPEN - FUTURE



Department Heads / Senior Staff Workload Burden

Employee	Total Workweek Hours (June 2024-June 2025)	Avg Hours/Day (260)	Avg Hours/Week (52 Weeks)
Green	3,230.75	12.43	62.13
Wheeler	2,815.80	10.83	54.15
Bach	2,630.25	10.12	50.58
Barrow	2,488.65	9.57	47.86
Heaton	2,371.42	9.12	45.60
Beiermann	2,364.75	9.10	45.48
Ferrari	2,320.00	8.92	44.62
Guhl	2,316.75	8.91	44.55
Kinsey*	Incomplete data due to length of service in current position		
Lukert*	Incomplete data due to length of service in current position		
White*	Incomplete data due to length of service in current position		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
GENERAL FUND REVENUES FOR ALL GENERAL FUND DEPARTMENTS								
BUDGETED CASH	01-998-3101	CASH	2,297,149.92	(437,816.05)	1,935,167.76	605,223.37	1,632,395.40	
BUDGETED CASH	01-998-3250	INVESTMENTS (UNRESTRICTED)	-	-	-	-	-	
BUDGETED CASH	01-998-3267	RESTRICTED FUNDS DEPOSITS	10,000.00	-	10,000.00	-	10,000.00	
BUDGETED CASH	01-998-3268	RESTRICTED LIBRARY (DEBT RES)	62,500.00	62,500.00	75,000.00	87,500.00	75,000.00	
BUDGETED CASH	01-998-3270	RESTRICTED LIBRARY DEPOSITS	-	-	-	-	-	
BUDGETED CASH	01-998-331X	CAPITAL CONSTRUCTION SPECIAL RESERVE	-	-	500,000.00	500,000.00	1,600,000.00	800K City Hall; 800K Insurance proceeds
BUDGETED CASH	01-998-3512	DUE FROM COUNTY TREASURER	24,000.00	-	24,000.00	-	24,000.00	
BUDGETED CASH		BUDGETED CASH TOTAL	2,393,649.92	(375,316.05)	2,544,167.76	1,192,723.37	3,341,395.40	
PROPERTY TAX	01-009-4001	AD VALOREM TAXES	2,409,439.81	2,136,123.68	2,488,175.10	1,857,535.20	2,687,572.45	
PROPERTY TAX	01-009-4002	INTEREST ON TAXES	6,000.00	4,907.80	5,500.00	27,882.00	10,000.00	
PROPERTY TAX	01-009-4005	MOTOR VEHICLE TAXES	225,000.00	226,357.84	220,000.00	209,206.80	220,000.00	
PROPERTY TAX	01-009-4006	MOTOR VEHICLE RENTAL TAX	-	-	-	-	-	
PROPERTY TAX	01-009-4008	PRO RATE MOTOR VEHICLE TAX	4,500.00	5,026.78	4,750.00	4,750.00	4,750.00	
PROPERTY TAX		PROPERTY TAX TOTAL	2,644,939.81	2,372,416.10	2,718,425.10	2,099,374.00	2,922,322.45	
OTHER LOCAL TAX	01-009-4101	IN LIEU OF TAXES	75,000.00	90,408.63	80,000.00	96,181.00	90,000.00	
OTHER LOCAL TAX	01-009-4102	CARLINE TAX	750.00	614.40	500.00	535.00	500.00	
OTHER LOCAL TAX	01-009-4104	PROPERTY TAX CREDIT	75,000.00	148,883.38	120,000.00	181,824.00	150,000.00	
OTHER LOCAL TAX	01-009-4105	HOMESTEAD EXEMPTION	75,000.00	95,544.80	62,000.00	48,664.00	62,000.00	
OTHER LOCAL TAX	01-009-4106	FRANCHISE FEE	195,000.00	213,958.79	175,000.00	19,059.00	25,000.00	
OTHER LOCAL TAX		OTHER LOCAL TAX TOTAL	420,750.00	549,410.00	437,500.00	346,263.00	327,500.00	
FEDERAL FUNDS	01-009-4202	FEDERAL GRANT-LAND & WATER PK	400,000.00	-	100,000.00	760,000.00	-	
FEDERAL FUNDS	01-009-4206	POLICE GRANT	2,000.00	3,663.31	2,000.00	30,602.00	5,000.00	
FEDERAL FUNDS	01-009-4208	POLICE GRANT CAMERAS	100.00	3,500.00	100.00	-	100.00	
FEDERAL FUNDS		FEDERAL FUNDS TOTAL	402,100.00	7,163.31	102,100.00	790,602.00	5,100.00	
STATE FUNDS	01-009-4252	LIBRARY STATE AID	2,500.00	3,875.02	2,000.00	3,327.00	3,000.00	
STATE FUNDS	01-009-4254	LIBRARY GRANT	100.00	6,000.00	100.00	-	100.00	
STATE FUNDS	01-009-4256	MISC STATE GRANTS	100.00	-	100.00	269,179.00	100.00	
STATE FUNDS	01-009-4261	PARK GRANT	7,500.00	3,000.00	69,179.00	-	-	CCCCF
STATE FUNDS	01-009-4265	DED PUBLIC FACILITIES (LIBR)	-	-	-	-	-	
STATE FUNDS	01-009-4269	MUNICIPAL EQUALIZATION FUNDS	-	-	-	-	-	
STATE FUNDS		STATE FUNDS TOTAL	10,200.00	12,875.02	71,379.00	272,506.00	3,200.00	
LICENSE & PERMITS	01-009-4301	ZONING FEES	8,000.00	5,860.00	6,600.00	6,902.70	6,930.00	+5% fee increase
LICENSE & PERMITS	01-009-4302	REGISTRATION FEE	42,000.00	46,010.00	46,200.00	69,332.90	47,250.00	+5% fee increase
LICENSE & PERMITS	01-009-4303	TOBACCO LICENSES	240.00	255.00	240.00	255.00	240.00	
LICENSE & PERMITS	01-009-4304	BUSINESS LICENSES/PERMITS	30.00	1,030.00	880.00	940.00	924.00	+5% fee increase
LICENSE & PERMITS	01-009-4305	LIQUOR LICENSES	11,000.00	13,200.00	11,000.00	11,075.00	11,000.00	
LICENSE & PERMITS	01-009-4306	SOLID WASTE FEES	3,600.00	5,100.00	3,960.00	4,000.00	3,960.00	+5% fee increase
LICENSE & PERMITS	01-009-4307	BUILDING PERMITS & PLAN REVIEW	125,000.00	162,481.29	137,500.00	216,780.00	225,000.00	+5% fee increase PLUS 50% Plan Review for Comm/Ind/IBC Multi-Family
LICENSE & PERMITS	01-009-4308	ELECTRICAL PERMITS	2,500.00	2,015.00	2,750.00	1,412.46	2,750.00	+5% fee increase
LICENSE & PERMITS	01-009-4309	PLUMBING PERMITS	20,000.00	16,987.00	22,000.00	15,474.55	16,800.00	+5% fee increase
LICENSE & PERMITS	01-009-4310	MECHANICAL PERMITS	12,000.00	10,866.00	13,200.00	17,187.59	15,750.00	+5% fee increase
LICENSE & PERMITS	01-009-4311	DOG & CAT LICENSES	9,000.00	9,139.25	9,350.00	9,975.00	9,350.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
LICENSE & PERMITS	01-009-4312	DOG & CAT STATE LICENSE FEE	800.00	760.75	800.00	749.00	800.00	
LICENSE & PERMITS	01-009-4314	REPLACEMENT DOG & CAT TAG	100.00	155.00	110.00	94.00	110.00	
LICENSE & PERMITS		LICENSE & PERMITS TOTAL	234,270.00	273,859.29	254,590.00	354,178.20	340,864.00	
CHARGES & SALES	01-009-4320	POOL MEMBERSHIP	50,000.00	61,192.00	50,000.00	47,000.00	50,000.00	
CHARGES & SALES	01-009-4321	CONCESSION STAND	7,500.00	9,211.00	7,500.00	6,442.80	7,500.00	
CHARGES & SALES	01-009-4322	POOL N-TAXABLE	13,000.00	2,973.00	3,000.00	3,750.00	3,000.00	
CHARGES & SALES	01-009-4330	ADOPTION FEES	0.00	-	0.00	-	-	
CHARGES & SALES	01-009-4331	IMPOUND FEES	0.00	-	0.00	-	-	
CHARGES & SALES	01-009-4332	SALE OF FIREWORKS	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
CHARGES & SALES	01-009-4333	SALE OF MAPS/BOOKS/ETC	50.00	-	50.00	-	50.00	
CHARGES & SALES	01-009-4335	CEMETERY LOTS	22,000.00	17,050.00	22,000.00	10,640.00	20,000.00	
CHARGES & SALES	01-009-4336	GRAVE OPENINGS	24,000.00	23,060.00	23,000.00	22,080.00	23,000.00	
CHARGES & SALES	01-009-4339	LIBRARY TAX COLLECTIONS	3,500.00	4,308.11	3,750.00	3,295.74	3,750.00	
CHARGES & SALES	01-009-4341	POLICE LAB FUND	500.00	850.00	500.00	350.00	500.00	
CHARGES & SALES	01-009-4342	UTV FEES	-	-	-	2,150.00	8,000.00	
CHARGES & SALES	01-009-4344	LIBRARY USER FEES	8,000.00	8,650.00	8,000.00	9,060.00	8,000.00	
CHARGES & SALES	01-009-4345	TOWING	12,000.00	19,880.00	15,000.00	14,256.00	15,000.00	
CHARGES & SALES	01-009-4346	FIREARM PERMITS	500.00	515.00	500.00	714.00	500.00	
CHARGES & SALES	01-009-4347	RV PARK RECEIPTS	8,000.00	13,367.35	10,000.00	9,012.00	10,000.00	
CHARGES & SALES	01-009-4348	VIOLATONS MOWING/JUNK	26,000.00	225.00	1,000.00	195.00	1,000.00	
CHARGES & SALES		CHARGES & SALES TOTAL	200,050.00	186,281.46	169,300.00	153,945.54	175,300.00	
MISC. REVENUE	01-009-4502	NRD (PARK PROJECT COST SHARE)	150,000.00	142,389.25	58,000.00	25,000.00	5,000.00	
MISC. REVENUE	01-009-4504	INTEREST	2,000.00	3,069.32	2,000.00	470.40	2,000.00	
MISC. REVENUE	01-009-4508	MISC REIMBURSEMENT	15,000.00	1,527.16	15,000.00	4,141.00	5,000.00	
MISC. REVENUE	01-009-4512	SALE OF LAND	1,000.00	1,900.00	1,000.00	10,415.00	1,000.00	
MISC. REVENUE	01-009-4516	DEPOT/SHELTERS/COURT RENTALS	8,500.00	10,685.00	9,000.00	10,410.00	15,000.00	
MISC. REVENUE	01-009-4517	REIMB SCHOOL SRO	40,000.00	43,524.65	50,000.00	47,381.40	45,000.00	
MISC. REVENUE	01-009-4518	POLICE CONTRACT OVERTIME	1,500.00	3,360.00	1,750.00	3,600.00	3,000.00	
MISC. REVENUE	01-009-4519	TOWER RENTAL	70,000.00	76,998.25	70,000.00	83,069.14	75,000.00	
MISC. REVENUE	01-009-4520	MISC REVENUE	3,500.00	9,032.77	4,000.00	3,977.00	4,000.00	
MISC. REVENUE	01-009-4523	INSURANCE PROCEEDS	100.00	12,064.28	100.00	807,949.00	100.00	
MISC. REVENUE	01-009-4537	EQUIPMENT SALE/RENTAL	100.00	5,499.40	100.00	1,406.00	100.00	
MISC. REVENUE	01-009-4539	III CORPS REIMBURSED EXPENSE	10,000.00	57,336.49	10,000.00	18,404.00	15,000.00	
MISC. REVENUE	01-009-4561	DONATION PARK TOWER 4 WINDS	-	-	-	-	-	
MISC. REVENUE	01-009-4564	DONATION,GRANTS,LIBRARY,PARK	503,000.00	-	1,000.00	833,847.11	1,000.00	FY25 Library Foundation Payment
MISC. REVENUE	01-009-4585	RURAL REIMBURSEMENT	10,000.00	26,787.83	14,000.00	15,397.00	15,000.00	
MISC. REVENUE		MISC. REVENUE TOTAL	814,700.00	394,174.40	235,950.00	1,865,467.05	186,200.00	
TRANSFER IN OF FUNDS	01-009-4782	TRANS FROM KENO	100,000.00	100,000.00	200,000.00	200,000.00	150,000.00	115K Prop Tax Relief; 35K Senior Center
TRANSFER IN OF FUNDS	01-009-4783	TRANS FROM DONATED FUNDS	-	-	-	-	-	
TRANSFER IN OF FUNDS	01-009-4784	TRANS FROM SEWER	-	-	-	-	-	
TRANSFER IN OF FUNDS	01-009-4785	TRANS FROM HOTEL TAX	120,000.00	120,000.00	230,000.00	230,000.00	90,000.00	60K Chamber Agreement; 30K Marketing / Placemaker Support
TRANSFER IN OF FUNDS	01-009-4786	TRANS FROM DEBT SERVICE	-	-	1,077,000.00	1,100,000.00	-	FY25 PSB Funds.
TRANSFER IN OF FUNDS	01-009-4787	TRANS FROM WATER	350,000.00	-	-	-	-	
TRANSFER IN OF FUNDS	01-009-4788	TRANS FROM SALES TAX - PROJECTS	1,750,000.00	1,750,000.00	2,300,000.00	2,300,000.00	-	
TRANSFER IN OF FUNDS	01-009-4791	TRANS FROM SALES TAX - PROP TAX RELIEF	1,100,000.00	1,100,000.00	2,090,000.00	2,090,000.00	3,000,000.00	
TRANSFER IN OF FUNDS	01-009-4796	TRANS FROM CAP RES	-	-	-	-	-	
TRANSFER IN OF FUNDS	01-009-4798	TRANS FROM STREET	-	-	-	-	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
TRANSFER IN OF FUNDS	01-009-4799	TRANS FROM INSURANCE "08"	-	-	-	-	-	
TRANSFER IN OF FUNDS	01-009-4802	TRANS FROM SALE TAX - LIBRARY LEASE	137,380.00	137,380.00	137,380.00	137,380.00	137,380.00	
TRANSFER IN OF FUNDS	01-009-4803	TRANS FROM ARPA	-	-	-	-	-	
TRANSFER IN OF FUNDS		TRANSFER IN OF FUNDS TOTAL	3,557,380.00	3,207,380.00	6,034,380.00	6,057,380.00	3,377,380.00	
		GENERAL REVENUE TOTAL	10,678,039.73	6,628,243.53	12,567,791.86	13,132,439.16	10,679,261.85	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
ADMINISTRATION DIVISION EXPENSES								
PERSONAL SERVICES	01-010-5001	SALARIES	210,000.00	243,839.17	260,000.00	336,908.95	342,221.00	
PERSONAL SERVICES	01-010-5002	FICA - CITY SHARE	17,000.00	18,839.80	19,890.00	26,618.62	26,180.00	
PERSONAL SERVICES	01-010-5003	WORKMAN'S COMPENSATION	5,000.00	1,515.27	5,200.00	1,808.80	2,000.00	
PERSONAL SERVICES	01-010-5004	H.A.L. INSURANCE	35,000.00	34,430.85	36,400.00	36,930.11	38,759.00	
PERSONAL SERVICES	01-010-5005	RETIREMENT - CITY SHARE	10,000.00	68,168.10	18,200.00	19,926.06	18,396.00	
PERSONAL SERVICES	01-010-5006	UNEMPLOYMENT COMP	100.00	-	100.00	-	100.00	
PERSONAL SERVICES	01-010-5007	DISABILITY	1,000.00	772.14	1,000.00	912.38	1,000.00	
PERSONAL SERVICES	01-010-5008	PENSION ADMINISTRATION	600.00	928.95	600.00	593.18	800.00	
PERSONAL SERVICES	01-010-5030	CONTRACT LABOR	-	-	10,000.00	-	20,000.00	
PERSONAL SERVICES		PERSONAL SERVICES TOTAL	278,700.00	368,494.28	351,390.00	423,698.10	449,456.00	
OPERATING EXPENSE	01-010-5205	FILING FEES	1,000.00	640.00	1,000.00	524.02	1,000.00	
OPERATING EXPENSE	01-010-5209	BANK FEES	500.00	312.25	500.00	292.60	500.00	
OPERATING EXPENSE	01-010-5210	LEGAL	37,000.00	26,123.47	40,600.00	12,877.06	30,000.00	
OPERATING EXPENSE	01-010-5211	AUDITING	8,000.00	11,371.47	12,000.00	9,400.00	12,000.00	
OPERATING EXPENSE	01-010-5212	ENGINEERING/CONSULTANT	100,000.00	22,928.17	80,000.00	32,812.43	10,000.00	10K CIP (Future: 15K Priority-Driven Budgeting Training)
OPERATING EXPENSE	01-010-5213	PROFESSIONAL SERVICES	200.00	-	1,000.00	100.00	1,000.00	
OPERATING EXPENSE	01-010-5214	CIVIL DEFENSE	-	-	-	-	-	
OPERATING EXPENSE	01-010-5215	EMPLOYEE APPREC/SCHOOLING	7,000.00	721.74	4,000.00	1,067.99	4,500.00	
OPERATING EXPENSE	01-010-5216	POSTAGE	2,000.00	1,370.60	2,000.00	1,069.32	1,500.00	
OPERATING EXPENSE	01-010-5217	PRINTING & PUBLICATION	14,000.00	12,953.34	14,000.00	13,519.45	14,000.00	
OPERATING EXPENSE	01-010-5221	ELECTION EXPENSE	8,000.00	18,485.85	2,000.00	462.84	25,000.00	
OPERATING EXPENSE	01-010-5222	TRAVEL EXPENSE	8,500.00	9,069.28	10,000.00	4,684.26	14,000.00	
OPERATING EXPENSE	01-010-5223	TRAINING EXP/CONF REGISTR	14,000.00	10,373.12	12,000.00	8,708.84	20,000.00	
OPERATING EXPENSE	01-010-5224	DUES	25,000.00	27,924.05	25,000.00	6,669.95	15,000.00	
OPERATING EXPENSE	01-010-5225	CUSTODIAL SERVICES	6,600.00	7,200.00	7,500.00	7,182.00	7,500.00	
OPERATING EXPENSE	01-010-5227	SOFTWARE MAINTENANCE	55,000.00	55,506.27	65,000.00	66,734.08	75,000.00	BS&A Go Live in Nov. 2025
OPERATING EXPENSE	01-010-5228	UTILITIES	10,000.00	7,536.46	10,000.00	7,441.35	10,000.00	
OPERATING EXPENSE	01-010-5229	TELEPHONE	5,000.00	9,013.55	10,000.00	9,458.96	20,000.00	
OPERATING EXPENSE	01-010-5231	LIABILITY INSURANCE	2,500.00	1,462.01	2,500.00	2,227.75	2,500.00	
OPERATING EXPENSE	01-010-5232	BLDG & CONTENT INSURANCE	9,000.00	13,363.94	15,000.00	19,262.00	20,000.00	
OPERATING EXPENSE	01-010-5233	EMPLOYEE BOND	700.00	788.00	1,000.00	675.00	1,000.00	
OPERATING EXPENSE	01-010-5237	OFFICE EQUIPMENT MAINTENANCE	450.00	687.84	1,000.00	43.89	2,000.00	
OPERATING EXPENSE	01-010-5240	BUILDING MAINTENANCE	50,000.00	24,840.47	60,000.00	14,834.82	15,000.00	
OPERATING EXPENSE	01-010-5241	TREE/STUMP REMOVAL & PLANTING	100.00	-	100.00	-	100.00	
OPERATING EXPENSE	01-010-5242	TOBACCO LICENSES	240.00	240.00	240.00	255.00	240.00	
OPERATING EXPENSE	01-010-5243	CHAMBER SERVICES; MARKETING/EXHIBITS	10,000.00	400.00	10,000.00	10,000.00	90,000.00	From Hotel Tax
OPERATING EXPENSE	01-010-5245	MEDICAL SCREENING	1,000.00	73.50	300.00	1,033.41	600.00	
OPERATING EXPENSE	01-010-5249	CAR EXPENSE	100.00	-	100.00	100.00	100.00	
OPERATING EXPENSE	01-010-5250	BAD ACCOUNTS	-	-	100.00	-	100.00	
OPERATING EXPENSE	01-010-5255	DEPOT/SHELTERS/COURT REFUND	100.00	400.00	200.00	532.00	1,000.00	
OPERATING EXPENSE	01-010-5258	OTHER OPERATING EXPENSE	1,000.00	1,701.36	1,500.00	434.91	1,500.00	
OPERATING EXPENSE	01-010-5260	FLOOD EXPENSE	-	-	100.00	-	100.00	
OPERATING EXPENSE	01-010-5262	COUNTY TREASURER COMMISSIONS	23,054.30	22,365.76	23,000.00	21,543.34	23,000.00	
OPERATING EXPENSE	01-010-5281	BUILDING REPAIR STORM	-	7,056.36	1,000.00	1,000.00	60,000.00	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	400,044.30	294,908.86	412,740.00	254,947.27	478,240.00	
EXPENDABLE MAT & SUPPLIES	01-010-5359	OFFICE EQUIPMENT	1,000.00	1,500.41	1,500.00	1,784.86	1,500.00	
EXPENDABLE MAT & SUPPLIES	01-010-5360	OFFICE SUPPLIES	7,500.00	8,198.32	10,000.00	6,503.70	10,000.00	
EXPENDABLE MAT & SUPPLIES	01-010-5361	JANITORIAL SUPPLIES	1,800.00	2,449.94	2,500.00	4,013.94	3,500.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
EXPENDABLE MAT & SUPPLIES	01-010-5369	SAFETY EQUIPMENT/TRAINING	2,000.00	620.48	1,000.00	1,419.11	1,000.00	
EXPENDABLE MAT & SUPPLIES	01-010-5372	BOOKS & MAPS	1,500.00	-	200.00	100.00	200.00	
EXPENDABLE MAT & SUPPLIES	01-010-5383	OTHER EXPENSE MATL & SUPP	2,000.00	383.18	1,000.00	255.36	500.00	
EXPENDABLE MAT & SUPPLIES	01-010-5390	FALL/SPRING CLEANUP	12,000.00	7,994.46	10,000.00	20,408.85	15,000.00	
EXPENDABLE MAT & SUPPLIES	01-010-5395	NON-CAPITAL EQUIPMENT	10,000.00	808.83	4,000.00	100.00	1,000.00	
EXPENDABLE MAT & SUPPLIES		EXPENDABLE MAT & SUPPLIES TOTAL	37,800.00	21,955.62	30,200.00	34,585.82	32,700.00	
RENTAL EXPENSE	01-010-5398	OFFICE EQUIPMENT	2,500.00	1,716.84	2,500.00	1,307.39	2,500.00	
RENTAL EXPENSE		RENTAL EXPENSE TOTAL	2,500.00	1,716.84	2,500.00	1,307.39	2,500.00	
OTHER CAPITAL OUTLAY	01-010-5401	OFFICE EQUIPMENT	30,000.00	29,103.18	20,000.00	47,434.45	64,600.00	
OTHER CAPITAL OUTLAY	01-010-5461	WEB DESIGN/LASERFICHE	20,000.00	-	15,000.00	16,560.00	23,700.00	
OTHER CAPITAL OUTLAY	01-010-5462	COUNCIL AGENDA PROG & TABLETS	5,000.00	-	20,000.00	7,820.40	7,000.00	
OTHER CAPITAL OUTLAY	01-010-5490	SPACE NEEDS & FACILITIES	20,000.00	-	20,000.00	20,000.00	30,000.00	Grant St Annex \$50K 2 years: FY25: 20K; FY26: 30K
OTHER CAPITAL OUTLAY		OTHER CAPITAL OUTLAY TOTAL	75,000.00	29,103.18	75,000.00	91,814.85	125,300.00	
CAPITAL IMPROVEMENTS	01-010-5521	OTHER EXPENSE	5,000.00	56,000.00	5,000.00	100.00	5,000.00	
CAPITAL IMPROVEMENTS	01-010-5523	CAPITAL CONSTRUCTION PROJECT / RESERVE	500,000.00	-	750,000.00	205,000.00	750,000.00	Ending Reserve Fund for City Hall Remodel
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	505,000.00	56,000.00	755,000.00	205,100.00	755,000.00	
		ADMINISTRATION TOTAL	1,299,044.30	772,178.78	1,626,830.00	1,011,453.43	1,843,196.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
POLICE DEPARTMENT EXPENSES								
PERSONAL SERVICES	01-011-5001	SALARIES	1,587,486.00	1,537,230.46	1,970,000.00	1,656,155.90	2,058,778.00	
PERSONAL SERVICES	01-011-5002	FICA - CITY SHARE	120,000.00	114,488.89	150,705.00	124,328.40	157,496.52	
PERSONAL SERVICES	01-011-5003	WORKMAN'S COMPENSATION	52,000.00	64,729.56	39,400.00	83,110.37	85,000.00	
PERSONAL SERVICES	01-011-5004	H.A.L. INSURANCE	340,000.00	314,281.00	415,360.00	303,213.40	467,562.00	
PERSONAL SERVICES	01-011-5005	RETIREMENT - CITY SHARE	82,000.00	148,544.07	137,900.00	173,502.49	185,290.00	
PERSONAL SERVICES	01-011-5006	UNEMPLOYMENT COMP	1,050.00	-	1,050.00	-	100.00	
PERSONAL SERVICES	01-011-5007	DISABILITY	13,000.00	27,774.78	22,000.00	26,283.46	27,000.00	
PERSONAL SERVICES	01-011-5008	PENSION ADMINISTRATION CIVILIA	3,500.00	1,625.22	2,400.00	1,834.07	2,000.00	
PERSONAL SERVICES		PERSONAL SERVICES TOTAL	2,199,036.00	2,208,673.98	2,738,815.00	2,368,428.09	2,983,226.52	
OPERATING EXPENSE	01-011-5210	LEGAL	23,400.00	6,921.29	10,000.00	4,123.00	7,000.00	
OPERATING EXPENSE	01-011-5211	AUDITING	7,000.00	8,528.61	7,000.00	7,016.71	8,000.00	
OPERATING EXPENSE	01-011-5212	ENGINEERING/CONSULTANT	20,000.00	126.00	70,000.00	4,189.50	50,000.00	PD Facility Study
OPERATING EXPENSE	01-011-5213	PROFESSIONAL SERVICES	1,000.00	100.00	1,000.00	100.00	1,000.00	
OPERATING EXPENSE	01-011-5215	EMPLOYEE APPREC/SCHOOLING	1,000.00	3,391.91	1,000.00	1,750.28	2,000.00	
OPERATING EXPENSE	01-011-5216	POSTAGE	300.00	89.95	600.00	575.89	600.00	
OPERATING EXPENSE	01-011-5217	PRINTING & PUBLICATION	1,500.00	1,905.18	3,000.00	3,465.98	3,000.00	
OPERATING EXPENSE	01-011-5218	EVIDENCE PROCUREMENT	2,000.00	680.07	2,000.00	55.00	2,500.00	
OPERATING EXPENSE	01-011-5219	DRUG TASK FORCE	20,500.00	4,075.50	20,500.00	27,109.39	20,500.00	
OPERATING EXPENSE	01-011-5222	TRAVEL EXPENSE	7,000.00	9,426.61	7,000.00	5,649.84	10,000.00	
OPERATING EXPENSE	01-011-5223	TRAINING EXP/CONF REGISTR	7,200.00	9,131.34	15,000.00	17,093.16	18,000.00	
OPERATING EXPENSE	01-011-5224	DUES	1,600.00	1,763.38	2,000.00	1,739.64	1,500.00	
OPERATING EXPENSE	01-011-5225	CUSTODIAL SERVICES	5,000.00	4,800.00	5,200.00	4,921.00	5,200.00	
OPERATING EXPENSE	01-011-5226	POLICE TESTING	6,000.00	1,191.85	3,000.00	775.39	3,000.00	
OPERATING EXPENSE	01-011-5227	SOFTWARE MAINTENANCE	25,000.00	30,614.52	30,000.00	70,842.20	41,000.00	20K base; 5K PowerDMS; 11K P&E; 5K Scheduling software
OPERATING EXPENSE	01-011-5228	UTILITIES	11,000.00	9,348.43	11,000.00	10,952.55	11,000.00	
OPERATING EXPENSE	01-011-5229	TELEPHONE	12,800.00	12,375.17	14,000.00	11,275.74	14,000.00	
OPERATING EXPENSE	01-011-5230	VEHICLE INSURANCE	16,000.00	16,837.44	20,000.00	21,200.00	25,000.00	
OPERATING EXPENSE	01-011-5231	LIABILITY INSURANCE	9,000.00	7,022.00	9,000.00	7,470.00	9,000.00	
OPERATING EXPENSE	01-011-5232	BLDG & CONTENT INSURANCE	6,000.00	8,775.65	8,000.00	10,520.00	10,000.00	
OPERATING EXPENSE	01-011-5235	POLICE LAB MAINTENANCE	300.00	210.25	400.00	150.00	400.00	
OPERATING EXPENSE	01-011-5236	RADIO MAINTENANCE	1,000.00	-	1,000.00	1,500.00	15,000.00	New radio installation & programming
OPERATING EXPENSE	01-011-5237	OFFICE EQUIPMENT MAINTENANCE	1,200.00	906.69	1,500.00	100.00	1,500.00	
OPERATING EXPENSE	01-011-5239	MOTORIZED EQUIPMENT MAINT	18,500.00	26,960.57	25,000.00	37,471.42	30,000.00	
OPERATING EXPENSE	01-011-5240	BUILDING MAINTENANCE	17,000.00	15,117.14	17,000.00	10,544.24	15,000.00	
OPERATING EXPENSE	01-011-5245	MEDICAL SCREENING	2,000.00	1,026.00	2,000.00	2,800.98	2,500.00	
OPERATING EXPENSE	01-011-5249	CAR EXPENSE	-	-	500.00	-	500.00	
OPERATING EXPENSE	01-011-5254	CRIME STOPPER PROGRAM	1,800.00	1,346.00	1,800.00	1,732.99	1,800.00	
OPERATING EXPENSE	01-011-5255	TOWING	12,000.00	16,848.68	18,000.00	13,559.35	18,000.00	
OPERATING EXPENSE	01-011-5258	OTHER OPERATING EXPENSE	2,500.00	1,041.50	3,000.00	2,161.25	3,000.00	
OPERATING EXPENSE	01-011-5281	BUILDING REPAIR STORM	100.00	-	1,000.00	150.00	20,000.00	
OPERATING EXPENSE	01-011-5287	PROMOTIONAL ITEMS	2,000.00	2,250.48	2,000.00	401.66	3,000.00	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	241,700.00	202,812.21	312,500.00	281,397.16	353,000.00	
EXPENDABLE MAT & SUPPLIES	01-011-5360	OFFICE SUPPLIES	2,600.00	2,332.19	2,700.00	2,573.55	2,700.00	
EXPENDABLE MAT & SUPPLIES	01-011-5361	JANITORIAL SUPPLIES	1,500.00	1,607.52	1,500.00	766.08	1,500.00	
EXPENDABLE MAT & SUPPLIES	01-011-5366	DOG FOOD/CARE/TRAINING	-	-	-	-	-	
EXPENDABLE MAT & SUPPLIES	01-011-5368	INVESTIGATIVE SUPPLIES	2,000.00	1,196.27	2,000.00	1,424.43	2,000.00	
EXPENDABLE MAT & SUPPLIES	01-011-5369	SAFETY EQUIPMENT/TRAINING	9,200.00	6,195.37	10,350.00	19,270.37	15,000.00	
EXPENDABLE MAT & SUPPLIES	01-011-5370	GAS/OIL/DIESEL	30,000.00	36,349.03	35,000.00	32,115.51	40,000.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
EXPENDABLE MAT & SUPPLIES	01-011-5371	UNIFORMS	3,700.00	2,627.90	3,800.00	7,795.13	25,000.00	Planned switch to quartermaster system.
EXPENDABLE MAT & SUPPLIES	01-011-5372	BOOKS & MAPS	100.00	78.85	100.00	-	100.00	
EXPENDABLE MAT & SUPPLIES	01-011-5382	AMMUNITION/RANGE	6,500.00	6,749.58	10,000.00	10,836.84	25,000.00	20K base ammo; 5K Range Study
EXPENDABLE MAT & SUPPLIES	01-011-5383	OTHER EXPENSE MATL & SUPP	400.00	15.00	400.00	130.34	400.00	
EXPENDABLE MAT & SUPPLIES	01-011-5389	PURCHASE/GRANT	3,000.00	4,398.00	4,000.00	920.36	4,000.00	
EXPENDABLE MAT & SUPPLIES	01-011-5395	NON-CAPITAL EQUIPMENT	1,000.00	647.14	1,000.00	-	1,000.00	
EXPENDABLE MAT & SUPPLIES		EXPENDABLE MAT & SUPPLIES TOTAL	60,000.00	62,196.85	70,850.00	75,832.61	116,700.00	
RENTAL EXPENSE	01-011-5398	OFFICE EQUIPMENT	-	-	300.00	-	300.00	
RENTAL EXPENSE		RENTAL EXPENSE TOTAL	-	-	300.00	-	300.00	
OTHER CAPITAL OUTLAY	01-011-5401	OFFICE EQUIPMENT	20,000.00	11,814.35	87,000.00	88,465.30	20,000.00	5 PCs; 6 chairs; Cubicles
OTHER CAPITAL OUTLAY	01-011-5402	MOTORIZED EQUIPMENT	62,000.00	105,811.05	60,000.00	44,699.00	200,000.00	2 SUV cruisers (would like 4); Unmarked vehicle
OTHER CAPITAL OUTLAY	01-011-5406	RADIO EQUIPMENT	100.00	-	250,000.00	245,000.00	80,000.00	3 Mobiles; 6 portables
OTHER CAPITAL OUTLAY	01-011-5408	VIDEO/CAMERA EQUIPMENT	6,300.00	6,100.40	10,000.00	8,722.14	45,000.00	10K base; 35K Network rack upgrade
OTHER CAPITAL OUTLAY	01-011-5410	AED	100.00	-	100.00	-	3,000.00	New cruisers and replacement batteries
OTHER CAPITAL OUTLAY	01-011-5416	RECORD MANAGEMENT SYSTEM	2,500.00	-	520,000.00	480,000.00	-	
OTHER CAPITAL OUTLAY	01-011-5421	TASER	3,000.00	910.00	3,000.00	3,950.10	6,000.00	
OTHER CAPITAL OUTLAY	01-011-5422	BODY CAMERA	1,200.00	-	150,000.00	130,000.00	4,000.00	
OTHER CAPITAL OUTLAY		OTHER CAPITAL OUTLAY TOTAL	95,200.00	124,635.80	1,080,100.00	1,000,836.54	358,000.00	
CAPITAL IMPROVEMENTS	01-011-5504	ASPHALT PARKING	-	-	-	-	-	
CAPITAL IMPROVEMENTS	01-011-5507	POLICE GARAGE	25,000.00	-	-	-	-	
CAPITAL IMPROVEMENTS	01-011-5521	OTHER IMPROVEMENTS	-	-	70,000.00	-	20,000.00	20K Security cameras. (Future: Backup generator for entire building)
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	25,000.00	-	70,000.00	-	20,000.00	
		POLICE TOTAL	2,620,936.00	2,598,318.84	4,272,565.00	3,726,494.40	3,831,226.52	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
FIRE DEPARTMENT EXPENSES (PAID FIRE CHIEF)								
PERSONAL SERVICES	01-013-5001	SALARIES	-	-	-	-	107,549.00	Paid Chief to provide leadership to the BVFD volunteers and help recruit additional members.
PERSONAL SERVICES	01-013-5002	FICA - CITY SHARE	-	-	-	-	8,228.00	
PERSONAL SERVICES	01-013-5003	WORKMAN'S COMPENSATION	2,500.00	2,072.65	3,000.00	1,925.84	6,000.00	
PERSONAL SERVICES	01-013-5004	H.A.L. INSURANCE	7,000.00	-	7,000.00	4,342.45	30,649.00	
PERSONAL SERVICES	01-013-5005	RETIREMENT - CITY SHARE	-	-	-	-	8,604.00	
PERSONAL SERVICES	01-013-5006	UNEMPLOYMENT COMP	-	-	-	-	100.00	
PERSONAL SERVICES	01-013-5007	DISABILITY	-	-	-	-	300.00	
PERSONAL SERVICES	01-013-5008	PENSION ADMINISTRATION CIVILIA	-	-	-	-	2,000.00	
PERSONAL SERVICES		PERSONAL SERVICES TOTAL	9,500.00	2,072.65	10,000.00	6,268.29	163,430.00	
OPERATING EXPENSE	01-013-5210	LEGAL	1,500.00	1,089.79	1,500.00	416.29	1,000.00	
OPERATING EXPENSE	01-013-5211	AUDITING	1,250.00	1,895.25	1,500.00	1,559.00	1,500.00	
OPERATING EXPENSE	01-013-5212	ENGINEERING/CONSULTANT	15,000.00	-	15,000.00	6,256.32	5,000.00	Facility Evaluation
OPERATING EXPENSE	01-013-5213	PROFESSIONAL SERVICES	-	-	-	-	5,000.00	
OPERATING EXPENSE	01-013-5216	POSTAGE	100.00	2.88	100.00	53.20	100.00	
OPERATING EXPENSE	01-013-5217	PRINTING & PUBLICATION	4,100.00	287.67	1,500.00	276.64	500.00	
OPERATING EXPENSE	01-013-5222	TRAVEL EXPENSE	2,800.00	-	2,000.00	-	2,000.00	
OPERATING EXPENSE	01-013-5223	TRAINING EXP/CONF REGISTR	4,000.00	-	3,000.00	-	2,000.00	
OPERATING EXPENSE	01-013-5225	CUSTODIAL SERVICES	-	-	300.00	-	300.00	
OPERATING EXPENSE	01-013-5226	FIRE SCHOOL	1,800.00	-	2,000.00	1,951.11	2,000.00	
OPERATING EXPENSE	01-013-5228	UTILITIES	28,000.00	18,984.19	25,000.00	22,617.98	25,000.00	
OPERATING EXPENSE	01-013-5229	TELEPHONE	3,000.00	1,938.36	3,000.00	1,935.15	3,000.00	
OPERATING EXPENSE	01-013-5230	VEHICLE INSURANCE	45,000.00	48,202.95	50,000.00	52,100.00	50,000.00	
OPERATING EXPENSE	01-013-5231	LIABILITY INSURANCE	2,000.00	826.35	2,000.00	947.00	2,000.00	
OPERATING EXPENSE	01-013-5232	BLDG & CONTENT INSURANCE	10,000.00	14,383.30	10,000.00	15,820.00	16,000.00	
OPERATING EXPENSE	01-013-5236	RADIO MAINTENANCE	3,000.00	-	2,000.00	300.00	500.00	
OPERATING EXPENSE	01-013-5238	SHOP EQUIPMENT MAINTENANCE	1,200.00	8.99	1,200.00	296.59	500.00	
OPERATING EXPENSE	01-013-5239	MOTORIZED EQUIPMENT MAINT	12,000.00	31,112.68	30,000.00	42,748.00	50,000.00	
OPERATING EXPENSE	01-013-5240	BUILDING MAINTENANCE	35,000.00	31,842.68	45,000.00	8,712.83	10,000.00	
OPERATING EXPENSE	01-013-5245	MEDICAL SCREENING	1,200.00	464.00	1,000.00	1,091.93	1,000.00	
OPERATING EXPENSE	01-013-5258	OTHER OPERATING EXPENSE	200.00	110.00	200.00	110.00	150.00	
OPERATING EXPENSE	01-013-5272	FIRE DEPT RENTAL	-	-	-	-	-	
OPERATING EXPENSE	01-013-5281	BUILDING REPAIR STORM	-	-	1,000.00	-	10,000.00	
OPERATING EXPENSE	01-013-5285	RURAL CHARGES	15,000.00	14,568.52	16,000.00	22,731.03	16,000.00	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	186,150.00	165,717.61	213,300.00	179,923.07	203,550.00	
EXPENDABLE MAT & SUPPLIES	01-013-5359	OFFICE EQUIPMENT	-	-	1,000.00	-	500.00	
EXPENDABLE MAT & SUPPLIES	01-013-5360	OFFICE SUPPLIES	2,000.00	664.66	1,000.00	272.65	500.00	
EXPENDABLE MAT & SUPPLIES	01-013-5369	SAFETY EQUIPMENT/TRAINING	20,000.00	9,877.49	15,000.00	17,317.93	15,000.00	
EXPENDABLE MAT & SUPPLIES	01-013-5370	GAS/OIL/DIESEL	6,000.00	7,826.58	6,000.00	3,098.90	7,000.00	
EXPENDABLE MAT & SUPPLIES	01-013-5375	FIRE PREVENTION	2,000.00	600.02	2,000.00	-	1,000.00	
EXPENDABLE MAT & SUPPLIES	01-013-5376	SIREN REPAIR	1,500.00	-	1,500.00	500.00	1,500.00	
EXPENDABLE MAT & SUPPLIES	01-013-5395	NON-CAPITAL EQUIPMENT	40,000.00	-	40,000.00	17,210.20	15,000.00	
EXPENDABLE MAT & SUPPLIES	01-013-5306	RADIO EQUIPMENT	10,000.00	5,885.01	10,000.00	10,000.00	5,000.00	
EXPENDABLE MAT & SUPPLIES		EXPENDABLE MAT & SUPPLIES TOTAL	81,500.00	24,853.76	76,500.00	48,399.68	45,500.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
OTHER CAPITAL OUTLAY	01-013-5401	OFFICE EQUIPMENT	3,000.00	941.04	3,000.00	2,691.92	3,000.00	
OTHER CAPITAL OUTLAY	01-013-5405	FIRE FIGHTING EQUIPMENT	30,000.00	51,685.48	45,000.00	23,058.21	40,000.00	
OTHER CAPITAL OUTLAY		OTHER CAPITAL OUTLAY TOTAL	33,000.00	52,626.52	48,000.00	25,750.13	43,000.00	
CAPITAL IMPROVEMENTS	01-013-5501	MOTORIZED EQUIPMENT	-	-	-	-	-	
CAPITAL IMPROVEMENTS	01-013-5521	OTHER CAPITAL EXPENSES	-	-	-	-	-	
CAPITAL IMPROVEMENTS	01-013-5526	ELECTRONIC DOOR KEYS	5,000.00	-	5,000.00	-	5,000.00	
CAPITAL IMPROVEMENTS	01-013-5534	AIR PACK SYSTEM	250.00	8,185.00	10,000.00	5,000.00	6,000.00	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	5,250.00	8,185.00	15,000.00	5,000.00	11,000.00	
TRANSFER OUT OF FUNDS	01-013-6325	TRANS TO SALES TAX	-	-	-	-	-	
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	-	-	-	-	-	
		FIRE TOTAL	315,400.00	253,455.54	362,800.00	265,341.17	466,480.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
FIRE DEPARTMENT EXPENSES (PAID FIRE CHIEF AND 6 EMT POSITIONS)								
PERSONAL SERVICES	01-013-5001	SALARIES	-	-	-	-	415,669.00	Paid Chief and 6 EMTs
PERSONAL SERVICES	01-013-5002	FICA - CITY SHARE	-	-	-	-	31,800.00	
PERSONAL SERVICES	01-013-5003	WORKMAN'S COMPENSATION	2,500.00	2,072.65	3,000.00	1,925.84	6,000.00	
PERSONAL SERVICES	01-013-5004	H.A.L. INSURANCE	7,000.00	-	7,000.00	4,342.45	214,540.00	
PERSONAL SERVICES	01-013-5005	RETIREMENT - CITY SHARE	-	-	-	-	35,000.00	
PERSONAL SERVICES	01-013-5006	UNEMPLOYMENT COMP	-	-	-	-	100.00	
PERSONAL SERVICES	01-013-5007	DISABILITY	-	-	-	-	5,000.00	
PERSONAL SERVICES	01-013-5008	PENSION ADMINISTRATION CIVILIA	-	-	-	-	2,000.00	
PERSONAL SERVICES		PERSONAL SERVICES TOTAL	9,500.00	2,072.65	10,000.00	6,268.29	710,109.00	
OPERATING EXPENSE	01-013-5210	LEGAL	1,500.00	1,089.79	1,500.00	416.29	1,000.00	
OPERATING EXPENSE	01-013-5211	AUDITING	1,250.00	1,895.25	1,500.00	1,559.00	1,500.00	
OPERATING EXPENSE	01-013-5212	ENGINEERING/CONSULTANT	15,000.00	-	15,000.00	6,256.32	5,000.00	Facility Evaluation
OPERATING EXPENSE	01-013-5213	PROFESSIONAL SERVICES	-	-	-	-	5,000.00	
OPERATING EXPENSE	01-013-5216	POSTAGE	100.00	2.88	100.00	53.20	100.00	
OPERATING EXPENSE	01-013-5217	PRINTING & PUBLICATION	4,100.00	287.67	1,500.00	276.64	500.00	
OPERATING EXPENSE	01-013-5222	TRAVEL EXPENSE	2,800.00	-	2,000.00	-	2,000.00	
OPERATING EXPENSE	01-013-5223	TRAINING EXP/CONF REGISTR	4,000.00	-	3,000.00	-	2,000.00	
OPERATING EXPENSE	01-013-5225	CUSTODIAL SERVICES	-	-	300.00	-	300.00	
OPERATING EXPENSE	01-013-5226	FIRE SCHOOL	1,800.00	-	2,000.00	1,951.11	2,000.00	
OPERATING EXPENSE	01-013-5228	UTILITIES	28,000.00	18,984.19	25,000.00	22,617.98	25,000.00	
OPERATING EXPENSE	01-013-5229	TELEPHONE	3,000.00	1,938.36	3,000.00	1,935.15	3,000.00	
OPERATING EXPENSE	01-013-5230	VEHICLE INSURANCE	45,000.00	48,202.95	50,000.00	52,100.00	50,000.00	
OPERATING EXPENSE	01-013-5231	LIABILITY INSURANCE	2,000.00	826.35	2,000.00	947.00	2,000.00	
OPERATING EXPENSE	01-013-5232	BLDG & CONTENT INSURANCE	10,000.00	14,383.30	10,000.00	15,820.00	16,000.00	
OPERATING EXPENSE	01-013-5236	RADIO MAINTENANCE	3,000.00	-	2,000.00	300.00	500.00	
OPERATING EXPENSE	01-013-5238	SHOP EQUIPMENT MAINTENANCE	1,200.00	8.99	1,200.00	296.59	500.00	
OPERATING EXPENSE	01-013-5239	MOTORIZED EQUIPMENT MAINT	12,000.00	31,112.68	30,000.00	42,748.00	50,000.00	
OPERATING EXPENSE	01-013-5240	BUILDING MAINTENANCE	35,000.00	31,842.68	45,000.00	8,712.83	10,000.00	
OPERATING EXPENSE	01-013-5245	MEDICAL SCREENING	1,200.00	464.00	1,000.00	1,091.93	1,000.00	
OPERATING EXPENSE	01-013-5258	OTHER OPERATING EXPENSE	200.00	110.00	200.00	110.00	150.00	
OPERATING EXPENSE	01-013-5272	FIRE DEPT RENTAL	-	-	-	-	-	
OPERATING EXPENSE	01-013-5281	BUILDING REPAIR STORM	-	-	1,000.00	-	10,000.00	
OPERATING EXPENSE	01-013-5285	RURAL CHARGES	15,000.00	14,568.52	16,000.00	22,731.03	16,000.00	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	186,150.00	165,717.61	213,300.00	179,923.07	203,550.00	
EXPENDABLE MAT & SUPPLIES	01-013-5359	OFFICE EQUIPMENT	-	-	1,000.00	-	500.00	
EXPENDABLE MAT & SUPPLIES	01-013-5360	OFFICE SUPPLIES	2,000.00	664.66	1,000.00	272.65	500.00	
EXPENDABLE MAT & SUPPLIES	01-013-5369	SAFETY EQUIPMENT/TRAINING	20,000.00	9,877.49	15,000.00	17,317.93	15,000.00	
EXPENDABLE MAT & SUPPLIES	01-013-5370	GAS/OIL/DIESEL	6,000.00	7,826.58	6,000.00	3,098.90	7,000.00	
EXPENDABLE MAT & SUPPLIES	01-013-5375	FIRE PREVENTION	2,000.00	600.02	2,000.00	-	1,000.00	
EXPENDABLE MAT & SUPPLIES	01-013-5376	SIREN REPAIR	1,500.00	-	1,500.00	500.00	1,500.00	
EXPENDABLE MAT & SUPPLIES	01-013-5395	NON-CAPITAL EQUIPMENT	40,000.00	-	40,000.00	17,210.20	15,000.00	
EXPENDABLE MAT & SUPPLIES	01-013-5306	RADIO EQUIPMENT	10,000.00	5,885.01	10,000.00	10,000.00	5,000.00	
EXPENDABLE MAT & SUPPLIES		EXPENDABLE MAT & SUPPLIES TOTAL	81,500.00	24,853.76	76,500.00	48,399.68	45,500.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
OTHER CAPITAL OUTLAY	01-013-5401	OFFICE EQUIPMENT	3,000.00	941.04	3,000.00	2,691.92	3,000.00	
OTHER CAPITAL OUTLAY	01-013-5405	FIRE FIGHTING EQUIPMENT	30,000.00	51,685.48	45,000.00	23,058.21	40,000.00	
OTHER CAPITAL OUTLAY		OTHER CAPITAL OUTLAY TOTAL	33,000.00	52,626.52	48,000.00	25,750.13	43,000.00	
CAPITAL IMPROVEMENTS	01-013-5501	MOTORIZED EQUIPMENT	-	-	-	-	-	
CAPITAL IMPROVEMENTS	01-013-5521	OTHER CAPITAL EXPENSES	-	-	-	-	-	
CAPITAL IMPROVEMENTS	01-013-5526	ELECTRONIC DOOR KEYS	5,000.00	-	5,000.00	-	5,000.00	
CAPITAL IMPROVEMENTS	01-013-5534	AIR PACK SYSTEM	250.00	8,185.00	10,000.00	5,000.00	6,000.00	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	5,250.00	8,185.00	15,000.00	5,000.00	11,000.00	
TRANSFER OUT OF FUNDS	01-013-6325	TRANS TO SALES TAX	-	-	-	-	-	
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	-	-	-	-	-	
		FIRE TOTAL	315,400.00	253,455.54	362,800.00	265,341.17	1,013,159.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
FIRE DEPARTMENT EXPENSES (NO STAFF CHANGES)								
PERSONAL SERVICES	01-013-5001	SALARIES	-	-	-	-		NO CHANGES!
PERSONAL SERVICES	01-013-5002	FICA - CITY SHARE	-	-	-	-		
PERSONAL SERVICES	01-013-5003	WORKMAN'S COMPENSATION	2,500.00	2,072.65	3,000.00	1,925.84	2,000.00	
PERSONAL SERVICES	01-013-5004	H.A.L. INSURANCE	7,000.00	-	7,000.00	4,342.45	7,000.00	
PERSONAL SERVICES	01-013-5005	RETIREMENT - CITY SHARE	-	-	-	-		
PERSONAL SERVICES	01-013-5006	UNEMPLOYMENT COMP	-	-	-	-		
PERSONAL SERVICES	01-013-5007	DISABILITY	-	-	-	-		
PERSONAL SERVICES	01-013-5008	PENSION ADMINISTRATION CIVILIA	-	-	-	-		
PERSONAL SERVICES		PERSONAL SERVICES TOTAL	9,500.00	2,072.65	10,000.00	6,268.29	9,000.00	
OPERATING EXPENSE	01-013-5210	LEGAL	1,500.00	1,089.79	1,500.00	416.29	1,000.00	
OPERATING EXPENSE	01-013-5211	AUDITING	1,250.00	1,895.25	1,500.00	1,559.00	1,500.00	
OPERATING EXPENSE	01-013-5212	ENGINEERING/CONSULTANT	15,000.00	-	15,000.00	6,256.32	5,000.00	Facility Evaluation
OPERATING EXPENSE	01-013-5213	PROFESSIONAL SERVICES	-	-	-	-	5,000.00	
OPERATING EXPENSE	01-013-5216	POSTAGE	100.00	2.88	100.00	53.20	100.00	
OPERATING EXPENSE	01-013-5217	PRINTING & PUBLICATION	4,100.00	287.67	1,500.00	276.64	500.00	
OPERATING EXPENSE	01-013-5222	TRAVEL EXPENSE	2,800.00	-	2,000.00	-	2,000.00	
OPERATING EXPENSE	01-013-5223	TRAINING EXP/CONF REGISTR	4,000.00	-	3,000.00	-	2,000.00	
OPERATING EXPENSE	01-013-5225	CUSTODIAL SERVICES	-	-	300.00	-	300.00	
OPERATING EXPENSE	01-013-5226	FIRE SCHOOL	1,800.00	-	2,000.00	1,951.11	2,000.00	
OPERATING EXPENSE	01-013-5228	UTILITIES	28,000.00	18,984.19	25,000.00	22,617.98	25,000.00	
OPERATING EXPENSE	01-013-5229	TELEPHONE	3,000.00	1,938.36	3,000.00	1,935.15	3,000.00	
OPERATING EXPENSE	01-013-5230	VEHICLE INSURANCE	45,000.00	48,202.95	50,000.00	52,100.00	50,000.00	
OPERATING EXPENSE	01-013-5231	LIABILITY INSURANCE	2,000.00	826.35	2,000.00	947.00	2,000.00	
OPERATING EXPENSE	01-013-5232	BLDG & CONTENT INSURANCE	10,000.00	14,383.30	10,000.00	15,820.00	16,000.00	
OPERATING EXPENSE	01-013-5236	RADIO MAINTENANCE	3,000.00	-	2,000.00	300.00	500.00	
OPERATING EXPENSE	01-013-5238	SHOP EQUIPMENT MAINTENANCE	1,200.00	8.99	1,200.00	296.59	500.00	
OPERATING EXPENSE	01-013-5239	MOTORIZED EQUIPMENT MAINT	12,000.00	31,112.68	30,000.00	42,748.00	50,000.00	
OPERATING EXPENSE	01-013-5240	BUILDING MAINTENANCE	35,000.00	31,842.68	45,000.00	8,712.83	10,000.00	
OPERATING EXPENSE	01-013-5245	MEDICAL SCREENING	1,200.00	464.00	1,000.00	1,091.93	1,000.00	
OPERATING EXPENSE	01-013-5258	OTHER OPERATING EXPENSE	200.00	110.00	200.00	110.00	150.00	
OPERATING EXPENSE	01-013-5272	FIRE DEPT RENTAL	-	-	-	-	-	
OPERATING EXPENSE	01-013-5281	BUILDING REPAIR STORM	-	-	1,000.00	-	10,000.00	
OPERATING EXPENSE	01-013-5285	RURAL CHARGES	15,000.00	14,568.52	16,000.00	22,731.03	16,000.00	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	186,150.00	165,717.61	213,300.00	179,923.07	203,550.00	
EXPENDABLE MAT & SUPPLIES	01-013-5359	OFFICE EQUIPMENT	-	-	1,000.00	-	500.00	
EXPENDABLE MAT & SUPPLIES	01-013-5360	OFFICE SUPPLIES	2,000.00	664.66	1,000.00	272.65	500.00	
EXPENDABLE MAT & SUPPLIES	01-013-5369	SAFETY EQUIPMENT/TRAINING	20,000.00	9,877.49	15,000.00	17,317.93	15,000.00	
EXPENDABLE MAT & SUPPLIES	01-013-5370	GAS/OIL/DIESEL	6,000.00	7,826.58	6,000.00	3,098.90	7,000.00	
EXPENDABLE MAT & SUPPLIES	01-013-5375	FIRE PREVENTION	2,000.00	600.02	2,000.00	-	1,000.00	
EXPENDABLE MAT & SUPPLIES	01-013-5376	SIREN REPAIR	1,500.00	-	1,500.00	500.00	1,500.00	
EXPENDABLE MAT & SUPPLIES	01-013-5395	NON-CAPITAL EQUIPMENT	40,000.00	-	40,000.00	17,210.20	15,000.00	
EXPENDABLE MAT & SUPPLIES	01-013-5306	RADIO EQUIPMENT	10,000.00	5,885.01	10,000.00	10,000.00	5,000.00	
EXPENDABLE MAT & SUPPLIES		EXPENDABLE MAT & SUPPLIES TOTAL	81,500.00	24,853.76	76,500.00	48,399.68	45,500.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
OTHER CAPITAL OUTLAY	01-013-5401	OFFICE EQUIPMENT	3,000.00	941.04	3,000.00	2,691.92	3,000.00	
OTHER CAPITAL OUTLAY	01-013-5405	FIRE FIGHTING EQUIPMENT	30,000.00	51,685.48	45,000.00	23,058.21	40,000.00	
OTHER CAPITAL OUTLAY		OTHER CAPITAL OUTLAY TOTAL	33,000.00	52,626.52	48,000.00	25,750.13	43,000.00	
CAPITAL IMPROVEMENTS	01-013-5501	MOTORIZED EQUIPMENT	-	-	-	-	-	
CAPITAL IMPROVEMENTS	01-013-5521	OTHER CAPITAL EXPENSES	-	-	-	-	-	
CAPITAL IMPROVEMENTS	01-013-5526	ELECTRONIC DOOR KEYS	5,000.00	-	5,000.00	-	5,000.00	
CAPITAL IMPROVEMENTS	01-013-5534	AIR PACK SYSTEM	250.00	8,185.00	10,000.00	5,000.00	6,000.00	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	5,250.00	8,185.00	15,000.00	5,000.00	11,000.00	
TRANSFER OUT OF FUNDS	01-013-6325	TRANS TO SALES TAX	-	-	-	-	-	
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	-	-	-	-	-	
		FIRE TOTAL	315,400.00	253,455.54	362,800.00	265,341.17	312,050.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
PARKS DIVISION EXPENSES								
PERSONAL SERVICES	01-014-5001	SALARIES	290,000.00	283,039.05	320,000.00	316,992.20	377,744.00	
PERSONAL SERVICES	01-014-5002	FICA - CITY SHARE	20,000.00	21,711.29	24,480.00	24,082.31	28,897.42	
PERSONAL SERVICES	01-014-5003	WORKMAN'S COMPENSATION	10,000.00	2,611.32	6,400.00	12,061.77	12,100.00	
PERSONAL SERVICES	01-014-5004	H.A.L. INSURANCE	80,000.00	93,271.76	120,050.00	90,477.24	130,844.00	
PERSONAL SERVICES	01-014-5005	RETIREMENT - CITY SHARE	13,500.00	31,253.46	22,400.00	29,508.71	24,775.00	
PERSONAL SERVICES	01-014-5006	UNEMPLOYMENT COMP	500.00	-	500.00	-	500.00	
PERSONAL SERVICES	01-014-5007	DISABILITY	2,000.00	1,199.61	2,000.00	1,324.68	1,500.00	
PERSONAL SERVICES	01-014-5008	PENSION ADMINISTRATION	500.00	318.82	500.00	204.82	300.00	
PERSONAL SERVICES		PERSONAL SERVICES TOTAL	416,500.00	433,405.31	496,330.00	474,651.73	576,660.42	
OPERATING EXPENSE	01-014-5209	BANK FEES	-	-	-	-	-	
OPERATING EXPENSE	01-014-5210	LEGAL	3,150.00	3,027.83	4,000.00	1,496.25	3,000.00	
OPERATING EXPENSE	01-014-5211	AUDITING	2,000.00	2,842.87	2,500.00	2,340.00	2,500.00	
OPERATING EXPENSE	01-014-5212	ENGINEERING/CONSULTANT	4,000.00	-	4,000.00	4,922.33	5,200.00	
OPERATING EXPENSE	01-014-5213	PROFESSIONAL SERVICES	150.00	-	150.00	-	31,000.00	Shop facility study
OPERATING EXPENSE	01-014-5215	EMPLOYEE APPREC/SCHOOLING	1,500.00	187.98	1,500.00	1,103.90	1,000.00	
OPERATING EXPENSE	01-014-5216	POSTAGE	100.00	-	100.00	25.00	100.00	
OPERATING EXPENSE	01-014-5217	PRINTING & PUBLICATION	2,000.00	1,871.99	2,500.00	512.05	1,000.00	
OPERATING EXPENSE	01-014-5222	TRAVEL EXPENSE	500.00	-	800.00	-	1,000.00	
OPERATING EXPENSE	01-014-5223	TRAINING EXP/CONF REGISTR	500.00	289.79	800.00	405.65	1,500.00	
OPERATING EXPENSE	01-014-5224	DUES	500.00	99.63	500.00	424.27	500.00	
OPERATING EXPENSE	01-014-5227	SOFTWARE MAINTENANCE	5,000.00	4,511.15	6,500.00	5,719.00	7,700.00	
OPERATING EXPENSE	01-014-5228	UTILITIES	32,000.00	31,399.98	34,000.00	42,512.12	40,000.00	
OPERATING EXPENSE	01-014-5229	TELEPHONE	2,800.00	3,581.71	3,000.00	3,388.84	3,500.00	
OPERATING EXPENSE	01-014-5230	VEHICLE INSURANCE	3,300.00	4,623.60	4,000.00	4,952.00	5,000.00	
OPERATING EXPENSE	01-014-5231	LIABILITY INSURANCE	2,000.00	1,271.32	2,500.00	1,460.00	1,500.00	
OPERATING EXPENSE	01-014-5232	BLDG & CONTENT INSURANCE	15,000.00	20,952.93	24,000.00	29,850.00	32,000.00	
OPERATING EXPENSE	01-014-5236	RADIO MAINTENANCE	100.00	-	100.00	-	100.00	
OPERATING EXPENSE	01-014-5239	MOTORIZED EQUIPMENT MAINT	9,000.00	7,008.79	10,000.00	14,592.76	12,000.00	
OPERATING EXPENSE	01-014-5240	BUILDING MAINTENANCE	40,000.00	17,226.41	40,000.00	25,183.55	45,000.00	20K Monuments; 25K Bldg
OPERATING EXPENSE	01-014-5241	TREE/STUMP REMOVAL & PLANTING	15,000.00	12,526.18	15,000.00	30,590.00	20,000.00	
OPERATING EXPENSE	01-014-5244	RECREATION ASSISTANCE	35,000.00	35,000.00	53,000.00	53,000.00	60,000.00	Complex Agreement and Mower
OPERATING EXPENSE	01-014-5245	MEDICAL SCREENING	4,000.00	757.76	4,000.00	571.90	4,000.00	
OPERATING EXPENSE	01-014-5253	REPURCHASE CEMETERY LOTS	600.00	2,000.00	600.00	3,192.00	2,000.00	
OPERATING EXPENSE	01-014-5258	OTHER OP EXP/FIRE WORKS	7,500.00	20,381.52	7,500.00	20,000.00	20,000.00	
OPERATING EXPENSE	01-014-5259	BLACK ELK MAINTENANCE	2,000.00	-	2,000.00	-	2,000.00	
OPERATING EXPENSE	01-014-5263	OPTIMIST BOAT RAMP	3,000.00	909.30	3,000.00	1,500.00	3,000.00	
OPERATING EXPENSE	01-014-5266	CONTRACT MOWING	80,000.00	72,953.37	80,000.00	61,531.12	80,000.00	
OPERATING EXPENSE	01-014-5281	BUILDING REPAIR STORM	-	-	1,000.00	5,320.00	50,000.00	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	270,700.00	243,424.11	307,050.00	314,592.74	434,600.00	
EXPENDABLE MAT & SUPPLIES	01-014-5359	OFFICE EQUIPMENT	1,000.00	-	1,000.00	150.00	500.00	
EXPENDABLE MAT & SUPPLIES	01-014-5360	OFFICE SUPPLIES	1,000.00	934.24	1,000.00	605.15	1,000.00	
EXPENDABLE MAT & SUPPLIES	01-014-5361	JANITORIAL SUPPLIES	4,400.00	3,169.25	4,400.00	2,527.00	3,000.00	
EXPENDABLE MAT & SUPPLIES	01-014-5363	CHEMICALS	6,500.00	5,508.83	6,500.00	5,945.10	8,000.00	
EXPENDABLE MAT & SUPPLIES	01-014-5364	SEED, SOD, ETC	2,500.00	1,370.00	3,000.00	2,558.92	3,000.00	
EXPENDABLE MAT & SUPPLIES	01-014-5365	RECREATIONAL SUPPLIES	8,500.00	6,532.23	8,500.00	12,475.40	11,000.00	8.5K Vets; 2.5K Cubs
EXPENDABLE MAT & SUPPLIES	01-014-5369	SAFETY EQUIPMENT/TRAINING	1,850.00	662.72	1,850.00	1,662.50	1,850.00	
EXPENDABLE MAT & SUPPLIES	01-014-5370	GAS/OIL/DIESEL	6,000.00	8,430.78	8,000.00	8,123.64	8,500.00	
EXPENDABLE MAT & SUPPLIES	01-014-5371	UNIFORMS	1,000.00	1,613.54	1,500.00	2,902.06	3,000.00	
EXPENDABLE MAT & SUPPLIES	01-014-5372	BOOKS & MAPS	100.00	-	100.00	-	100.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
EXPENDABLE MAT & SUPPLIES	01-014-5373	SMALL TOOLS	1,200.00	1,290.38	2,000.00	2,823.59	4,500.00	
EXPENDABLE MAT & SUPPLIES	01-014-5374	SAND/ROCK/GRAVEL	1,500.00	3,299.63	4,000.00	300.00	4,000.00	
EXPENDABLE MAT & SUPPLIES	01-014-5383	OTHER EXPENSE MATL & SUPP	-	17.98	3,500.00	266.00	1,000.00	
EXPENDABLE MAT & SUPPLIES	01-014-5389	PURCHASE/GRANT	-	-	-	-	-	
EXPENDABLE MAT & SUPPLIES	01-014-5395	NON-CAPITAL EQUIPMENT	-	-	-	-	-	
EXPENDABLE MAT & SUPPLIES		EXPENDABLE MAT & SUPPLIES TOTAL	35,550.00	32,829.58	45,350.00	40,339.36	49,450.00	
RENTAL EXPENSE	01-014-5399	MOTORIZED EQUIP/GRAVE OPENING	22,500.00	8,800.00	22,500.00	7,315.00	10,000.00	
RENTAL EXPENSE		RENTAL EXPENSE TOTAL	22,500.00	8,800.00	22,500.00	7,315.00	10,000.00	
OTHER CAPITAL OUTLAY	01-014-5401	OFFICE EQUIPMENT	6,300.00	5,630.13	7,000.00	250.00	27,500.00	Park cameras; PCs; Workstations; Network cleanup.
OTHER CAPITAL OUTLAY	01-014-5402	MOTORIZED EQUIPMENT (SMALL)	8,000.00	1,035.02	5,000.00	18,766.00	14,000.00	Fertilizer Buggy
OTHER CAPITAL OUTLAY	01-014-5403	MOTORIZED EQUIPMENT (LARGE)	28,000.00	28,000.00	30,000.00	40,910.10	130,000.00	100K Toolcat; 15K Dump trailer; 15K Vets mower. (Future: 95K Dump truck; 90K Flatbed)
OTHER CAPITAL OUTLAY	01-014-5419	OTHER IMPROVEMENTS/PARK SIGNS	4,000.00	8,798.86	4,000.00	150.00	64,000.00	Park furniture upgrade; Long tables; Park signs; Depot tables/chairs; Fuel tank
OTHER CAPITAL OUTLAY		OTHER CAPITAL OUTLAY TOTAL	46,300.00	43,464.01	46,000.00	60,076.10	235,500.00	
CAPITAL IMPROVEMENTS	01-014-5502	BUILDING/RESTROOM	-	1,026.10	25,000.00	2,000.00	300,000.00	RV Park bathrooms
CAPITAL IMPROVEMENTS	01-014-5504	PAVING	20,000.00	17,341.28	20,000.00	3,231.90	20,000.00	Southern Hills Sidewalk & Parking
CAPITAL IMPROVEMENTS	01-014-5519	PLAYGROUND EQUIPMENT	7,500.00	56,750.00	7,500.00	1,037.40	7,500.00	
CAPITAL IMPROVEMENTS	01-014-5520	CAPITAL CONSTRUCTION PROJECT / RESERVE	3,200,000.00	1,626,385.46	2,700,000.00	2,108,081.00	-	
CAPITAL IMPROVEMENTS	01-014-5521	OTHER IMPROVEMENTS	50,000.00	197,701.12	-	-	-	
CAPITAL IMPROVEMENTS	01-014-5523	CAPITAL CONST PROJECTS/RESERVE	-	-	-	-	-	
CAPITAL IMPROVEMENTS	01-014-5531	RESURFACE TENNIS COURTS	75,000.00	65,300.00	-	-	-	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	3,352,500.00	1,964,503.96	2,752,500.00	2,114,350.30	327,500.00	
		PARK TOTAL	4,144,050.00	2,726,426.97	3,669,730.00	3,011,325.23	1,633,710.42	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
LIBRARY & TECHNOLOGY CENTER DIVISION EXPENSES								
PERSONAL SERVICES	01-015-5001	SALARIES	370,000.00	339,669.89	500,000.00	392,669.20	481,435.00	
PERSONAL SERVICES	01-015-5002	FICA - CITY SHARE	24,000.00	26,254.62	38,250.00	31,204.46	36,829.78	
PERSONAL SERVICES	01-015-5003	WORKMAN'S COMPENSATION	8,400.00	413.72	10,000.00	372.40	500.00	
PERSONAL SERVICES	01-015-5004	H.A.L. INSURANCE	67,000.00	64,409.79	76,960.00	70,826.49	67,409.00	
PERSONAL SERVICES	01-015-5005	RETIREMENT - CITY SHARE	11,000.00	16,299.48	35,000.00	17,940.37	22,696.00	
PERSONAL SERVICES	01-015-5006	UNEMPLOYMENT COMP	500.00	-	500.00	-	500.00	
PERSONAL SERVICES	01-015-5007	DISABILITY	1,800.00	1,044.57	1,800.00	1,284.78	1,300.00	
PERSONAL SERVICES	01-015-5008	PENSION ADMINISTRATION	600.00	241.83	600.00	163.59	300.00	
PERSONAL SERVICES		PERSONAL SERVICES TOTAL	483,300.00	448,333.90	663,110.00	514,461.29	610,969.78	
OPERATING EXPENSE	01-015-5209	BANK FEES	-	-	-	-	-	
OPERATING EXPENSE	01-015-5210	LEGAL	1,500.00	1,938.04	2,000.00	416.29	1,500.00	
OPERATING EXPENSE	01-015-5211	AUDITING	7,500.00	10,423.85	7,500.00	8,576.00	8,600.00	
OPERATING EXPENSE	01-015-5212	ENGINEERING/CONSULTANT	-	-	-	3,923.50	5,000.00	
OPERATING EXPENSE	01-015-5213	PROFESSIONAL SERVICES	200.00	-	200.00	-	1,000.00	
OPERATING EXPENSE	01-015-5215	EMPLOYEE APPREC/SCHOOLING	2,000.00	222.98	2,000.00	239.40	3,000.00	
OPERATING EXPENSE	01-015-5216	POSTAGE	2,200.00	3,223.06	2,900.00	2,858.17	3,000.00	
OPERATING EXPENSE	01-015-5217	PRINTING & PUBLICATION	1,800.00	1,376.51	2,000.00	2,300.90	2,500.00	
OPERATING EXPENSE	01-015-5222	TRAVEL EXPENSE	3,000.00	670.51	2,000.00	2,253.02	3,000.00	
OPERATING EXPENSE	01-015-5223	TRAINING EXP/CONF REGISTR	4,000.00	4,198.41	3,000.00	216.79	3,000.00	
OPERATING EXPENSE	01-015-5224	DUES	1,500.00	990.38	1,500.00	1,074.64	1,600.00	
OPERATING EXPENSE	01-015-5225	CUSTODIAL SERVICES	36,000.00	34,500.00	36,000.00	34,606.60	37,000.00	
OPERATING EXPENSE	01-015-5227	SOFTWARE MAINTENANCE	40,000.00	34,014.01	40,000.00	36,384.70	41,500.00	
OPERATING EXPENSE	01-015-5228	UTILITIES	33,000.00	27,392.05	33,000.00	28,043.05	30,000.00	
OPERATING EXPENSE	01-015-5229	TELEPHONE	5,500.00	5,719.35	6,000.00	6,038.20	8,500.00	
OPERATING EXPENSE	01-015-5231	LIABILITY INSURANCE	1,000.00	1,144.18	1,000.00	1,315.00	1,500.00	
OPERATING EXPENSE	01-015-5232	BLDG & CONTENT INSURANCE	12,000.00	17,308.74	15,000.00	20,020.00	22,000.00	
OPERATING EXPENSE	01-015-5237	OFFICE EQUIPMENT MAINTENANCE	5,000.00	3,167.73	5,000.00	200.00	5,000.00	
OPERATING EXPENSE	01-015-5240	BUILDING MAINTENANCE	21,000.00	27,302.68	27,000.00	27,685.28	30,000.00	
OPERATING EXPENSE	01-015-5245	MEDICAL SCREENING	700.00	615.00	800.00	422.94	800.00	
OPERATING EXPENSE	01-015-5258	OTHER OPERATING EXPENSE	1,000.00	124.98	1,000.00	379.05	1,000.00	
OPERATING EXPENSE	01-015-5264	LEASE PAYMENT	124,800.00	124,963.00	124,800.00	124,800.00	124,800.00	
OPERATING EXPENSE	01-015-5281	BUILDING REPAIR STORM	-	450.00	1,000.00	250.00	20,000.00	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	303,700.00	299,745.46	313,700.00	302,003.53	354,300.00	
EXPENDABLE MAT & SUPPLIES	01-015-5359	OFFICE EQUIPMENT	500.00	403.95	500.00	103.74	500.00	
EXPENDABLE MAT & SUPPLIES	01-015-5360	OFFICE SUPPLIES	14,000.00	15,031.73	18,000.00	13,508.81	16,000.00	
EXPENDABLE MAT & SUPPLIES	01-015-5361	JANITORIAL SUPPLIES	3,700.00	1,887.01	3,700.00	1,416.45	3,000.00	
EXPENDABLE MAT & SUPPLIES	01-015-5363	MAKERSPACE SUPPLIES/CHEMICALS	-	-	-	-	2,000.00	New account
EXPENDABLE MAT & SUPPLIES	01-015-5369	SAFETY EQUIPMENT/TRAINING	300.00	722.54	1,000.00	1,106.56	1,200.00	
EXPENDABLE MAT & SUPPLIES	01-015-5371	UNIFORMS	800.00	920.33	800.00	399.00	800.00	
EXPENDABLE MAT & SUPPLIES	01-015-5372	BOOKS & MAPS	-	-	-	-	-	
EXPENDABLE MAT & SUPPLIES	01-015-5378	LIBRARY STATE AID	2,500.00	2,460.58	3,000.00	1,900.00	3,000.00	
EXPENDABLE MAT & SUPPLIES	01-015-5379	LIBRARY ACQUISITIONS	94,000.00	94,690.65	96,000.00	90,000.00	96,000.00	
EXPENDABLE MAT & SUPPLIES	01-015-5393	SUMMER READING	7,700.00	7,563.03	8,100.00	7,714.00	10,000.00	
EXPENDABLE MAT & SUPPLIES	01-015-5395	NON-CAPITAL EQUIPMENT	-	-	1,000.00	1,000.00	1,000.00	
EXPENDABLE MAT & SUPPLIES		EXPENDABLE MAT & SUPPLIES TOTAL	123,500.00	123,679.82	132,100.00	117,148.56	133,500.00	
OTHER CAPITAL OUTLAY	01-015-5401	OFFICE EQUIPMENT	10,000.00	16,253.06	12,000.00	8,618.40	12,000.00	
OTHER CAPITAL OUTLAY		OTHER CAPITAL OUTLAY TOTAL	10,000.00	16,253.06	12,000.00	8,618.40	12,000.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
CAPITAL IMPROVEMENTS	01-015-5521	OTHER IMPROVEMENTS	-	-	-	-	-	
CAPITAL IMPROVEMENTS	01-015-5559	BUILDING FURNISHINGS & TECH	25,000.00	-	55,000.00	30,500.00	15,000.00	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	25,000.00	-	55,000.00	30,500.00	15,000.00	
BONDS RESTRICTED	01-015-8102	DEBT RESERVE LIBRARY	75,000.00	-	75,000.00	-	112,500.00	
BONDS RESTRICTED		BONDS RESTRICTED TOTAL	75,000.00	-	75,000.00	-	112,500.00	
		LIBRARY TOTAL	1,020,500.00	888,012.24	1,250,910.00	972,731.78	1,238,269.78	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
SWIMMING POOL FACILITY & OPERATIONAL EXPENSES								
PERSONAL SERVICES	01-017-5001	SALARIES	114,600.00	94,148.62	103,000.00	87,550.00	118,560.00	
PERSONAL SERVICES	01-017-5002	FICA - CITY SHARE	5,600.00	8,067.81	7,879.50	6,698.00	9,069.84	
PERSONAL SERVICES	01-017-5003	WORKMAN'S COMPENSATION	1,830.00	1,917.86	2,060.00	3,713.36	3,800.00	
PERSONAL SERVICES	01-017-5006	UNEMPLOYMENT COMP	-	-	-	-	-	
PERSONAL SERVICES		PERSONAL SERVICES TOTAL	122,030.00	104,134.29	112,939.50	97,961.36	131,429.84	
OPERATING EXPENSE	01-017-5211	AUDITING	1,500.00	1,895.25	1,500.00	1,560.00	1,600.00	
OPERATING EXPENSE	01-017-5212	ENGINEERING/CONSULTANT	15,000.00	-	15,000.00	-	25,000.00	Pool facility study
OPERATING EXPENSE	01-017-5217	PRINTING & PUBLICATION	500.00	-	500.00	799.33	500.00	
OPERATING EXPENSE	01-017-5228	UTILITIES	6,000.00	5,396.25	6,000.00	5,100.00	6,000.00	
OPERATING EXPENSE	01-017-5229	TELEPHONE/ INTERNET	2,400.00	2,632.45	3,000.00	2,550.00	3,000.00	
OPERATING EXPENSE	01-017-5231	LIABILITY INSURANCE	600.00	317.83	600.00	365.00	600.00	
OPERATING EXPENSE	01-017-5232	BLDG & CONTENT INSURANCE	1,700.00	2,138.49	2,000.00	2,475.00	2,500.00	
OPERATING EXPENSE	01-017-5240	BUILDING MAINTENANCE	5,000.00	11,145.41	5,000.00	12,886.50	15,000.00	
OPERATING EXPENSE	01-017-5245	MEDICAL SCREENING	3,500.00	3,015.00	4,000.00	3,335.20	4,000.00	
OPERATING EXPENSE	01-017-5258	OTHER OPERATING EXPENSE	600.00	200.00	600.00	319.20	600.00	
OPERATING EXPENSE	01-017-5281	BUILDING REPAIR HAIL STORM	-	40.00	1,000.00	50.00	1,000.00	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	36,800.00	26,780.68	39,200.00	29,440.23	59,800.00	
EXPENDABLE MAT & SUPPLIES	01-017-5359	CONCESSION SUPPLIES	5,000.00	6,086.53	5,000.00	4,250.00	7,500.00	
EXPENDABLE MAT & SUPPLIES	01-017-5360	OFFICE SUPPLIES	400.00	122.93	400.00	143.64	400.00	
EXPENDABLE MAT & SUPPLIES	01-017-5361	JANITORIAL SUPPLIES	500.00	447.14	500.00	239.40	500.00	
EXPENDABLE MAT & SUPPLIES	01-017-5362	SHOP SUPPLIES	100.00	-	100.00	-	100.00	
EXPENDABLE MAT & SUPPLIES	01-017-5363	CHEMICALS	7,000.00	8,272.34	8,000.00	6,800.00	8,500.00	
EXPENDABLE MAT & SUPPLIES	01-017-5369	SAFETY EQUIPMENT/TRAINING	4,000.00	58.66	4,000.00	146.30	4,000.00	
EXPENDABLE MAT & SUPPLIES	01-017-5395	NON-CAPITAL EQUIPMENT	-	-	500.00	-	500.00	
EXPENDABLE MAT & SUPPLIES		EXPENDABLE MAT & SUPPLIES TOTAL	17,000.00	14,987.60	18,500.00	11,579.34	21,500.00	
OTHER CAPITAL OUTLAY	01-017-5401	OFFICE EQUIPMENT	600.00	-	500.00	-	2,000.00	
OTHER CAPITAL OUTLAY	01-017-5412	POOL IMPROVEMENT	21,000.00	11,260.46	20,000.00	133.00	20,000.00	Repairs, equipment, and furnishing
OTHER CAPITAL OUTLAY	01-017-5413	POOL PAINTING	60,000.00	53,872.96	25,000.00	-	50,000.00	25K each year for 3-yrs (Year 2).
OTHER CAPITAL OUTLAY		OTHER CAPITAL OUTLAY TOTAL	81,600.00	65,133.42	45,500.00	133.00	72,000.00	
CAPITAL IMPROVEMENTS	01-017-5502	POOL IMPROVEMENT CAPITAL/MAJOR	52,000.00	19,718.18	75,000.00	10,352.72	10,000.00	
CAPITAL IMPROVEMENTS	01-017-5521	OTHER CAPITAL EXPENSES	-	-	-	-	-	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	52,000.00	19,718.18	75,000.00	10,352.72	10,000.00	
TRANSFER OUT OF FUNDS	01-017-6310	TRANS TO CAP OUTLAY	-	-	-	-	-	
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	-	-	-	-	-	
		SWIMMING POOL TOTAL	309,430.00	230,754.17	291,139.50	149,466.65	294,729.84	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
COMMUNITY DEVELOPMENT DIVISION EXPENSES								
PERSONAL SERVICES	01-019-5001	SALARIES	278,000.00	285,441.09	330,000.00	289,373.42	400,685.00	
PERSONAL SERVICES	01-019-5002	FICA - CITY SHARE	21,000.00	21,168.28	25,245.00	21,998.20	30,652.40	
PERSONAL SERVICES	01-019-5003	WORKMAN'S COMPENSATION	6,000.00	6,295.64	6,600.00	6,083.42	7,000.00	
PERSONAL SERVICES	01-019-5004	H.A.L. INSURANCE	85,400.00	82,955.28	84,040.00	75,445.58	84,532.00	
PERSONAL SERVICES	01-019-5005	RETIREMENT - CITY SHARE	19,460.00	41,543.60	23,100.00	35,808.92	32,055.00	
PERSONAL SERVICES	01-019-5006	UNEMPLOYMENT COMP	300.00	-	300.00	-	100.00	
PERSONAL SERVICES	01-019-5007	DISABILITY	2,000.00	1,543.89	2,000.00	1,778.21	1,800.00	
PERSONAL SERVICES	01-019-5008	PENSION ADMINISTRATION	500.00	317.55	500.00	192.85	500.00	
PERSONAL SERVICES		PERSONAL SERVICES TOTAL	412,660.00	439,265.33	471,785.00	430,680.60	557,324.40	
OPERATING EXPENSE	01-019-5205	FILING FEES	1,000.00	312.00	1,000.00	430.92	1,000.00	
OPERATING EXPENSE	01-019-5209	BANK FEES	100.00	-	100.00	-	-	
OPERATING EXPENSE	01-019-5210	LEGAL	3,000.00	2,100.54	3,000.00	414.96	2,500.00	
OPERATING EXPENSE	01-019-5211	AUDITING	1,000.00	947.63	1,000.00	780.00	1,000.00	
OPERATING EXPENSE	01-019-5212	CONSULTANT	15,000.00	200.00	70,000.00	16,623.67	200,000.00	Comp. Plan
OPERATING EXPENSE	01-019-5213	PROFESSIONAL SERVICES	5,000.00	3,161.50	5,000.00	14,413.21	5,000.00	
OPERATING EXPENSE	01-019-5215	EMPLOYEE APPREC/SCHOOLING	1,200.00	232.50	1,200.00	138.32	1,000.00	
OPERATING EXPENSE	01-019-5216	POSTAGE	600.00	435.46	600.00	686.28	900.00	
OPERATING EXPENSE	01-019-5217	PRINTING & PUBLICATION	2,400.00	2,463.97	2,400.00	2,348.78	2,500.00	
OPERATING EXPENSE	01-019-5222	TRAVEL EXPENSE	5,000.00	2,179.68	5,000.00	4,625.74	6,000.00	
OPERATING EXPENSE	01-019-5223	TRAINING EXP/CONF REGISTR	5,000.00	2,678.55	5,000.00	3,325.00	5,000.00	
OPERATING EXPENSE	01-019-5224	DUES	1,200.00	501.63	1,200.00	852.53	1,200.00	
OPERATING EXPENSE	01-019-5227	SOFTWARE MAINTENANCE	20,000.00	27,210.67	25,000.00	22,820.14	35,000.00	
OPERATING EXPENSE	01-019-5229	TELEPHONE	4,000.00	-	4,000.00	-	4,000.00	
OPERATING EXPENSE	01-019-5230	VEHICLE INSURANCE	1,800.00	3,567.28	3,800.00	314.00	3,800.00	
OPERATING EXPENSE	01-019-5231	LIABILITY INSURANCE	600.00	286.05	600.00	328.00	600.00	
OPERATING EXPENSE	01-019-5232	BLDG & CONTENT INSURANCE	-	-	-	-	3,000.00	
OPERATING EXPENSE	01-019-5239	MOTORIZED EQUIPMENT MAINT	2,800.00	1,527.96	2,800.00	2,491.09	2,800.00	
OPERATING EXPENSE	01-019-5240	BUILDING MAINTENANCE	-	-	-	-	15,000.00	Grant St Annex
OPERATING EXPENSE	01-019-5245	MEDICAL SCREENING	300.00	90.80	300.00	47.88	300.00	
OPERATING EXPENSE	01-019-5249	CAR EXPENSE	1,200.00	198.00	1,200.00	210.14	1,200.00	
OPERATING EXPENSE	01-019-5258	OTHER OPERATING EXPENSE	100.00	-	100.00	-	100.00	
OPERATING EXPENSE	01-019-5261	VIOLATIONS (MOWING/SNOW)	20,000.00	1,950.00	10,000.00	-	10,000.00	
OPERATING EXPENSE	01-019-5271	WASHINGTON CO INSPECTION FEES	-	-	500.00	-	500.00	
OPERATING EXPENSE	01-019-5274	REFUNDS	600.00	395.00	600.00	731.50	1,000.00	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	91,900.00	50,439.22	144,400.00	71,582.16	303,400.00	
EXPENDABLE MAT & SUPPLIES	01-019-5359	OFFICE EQUIPMENT	100.00	96.73	100.00	22.61	1,000.00	
EXPENDABLE MAT & SUPPLIES	01-019-5360	OFFICE SUPPLIES	1,500.00	2,431.36	3,000.00	1,623.93	3,000.00	
EXPENDABLE MAT & SUPPLIES	01-019-5363	CHEMICALS	100.00	-	100.00	-	500.00	
EXPENDABLE MAT & SUPPLIES	01-019-5370	GAS/OIL/DIESEL	2,500.00	2,094.56	2,500.00	1,638.56	2,500.00	
EXPENDABLE MAT & SUPPLIES	01-019-5371	UNIFORMS	-	369.42	750.00	847.21	1,000.00	
EXPENDABLE MAT & SUPPLIES	01-019-5372	BOOKS & MAPS	1,000.00	-	300.00	414.96	500.00	
EXPENDABLE MAT & SUPPLIES	01-019-5373	SMALL TOOLS	300.00	291.95	300.00	-	500.00	
EXPENDABLE MAT & SUPPLIES		EXPENDABLE MAT & SUPPLIES TOTAL	5,500.00	5,284.02	7,050.00	4,547.27	9,000.00	
OTHER CAPITAL OUTLAY	01-019-5401	OFFICE EQUIPMENT	2,000.00	1,687.95	2,000.00	828.59	2,000.00	
OTHER CAPITAL OUTLAY	01-019-5460	BUILDING PERMIT PROGRAM	-	-	20,000.00	5,890.00	-	See 01-019-5227
OTHER CAPITAL OUTLAY		OTHER CAPITAL OUTLAY TOTAL	2,000.00	1,687.95	22,000.00	6,718.59	2,000.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
CAPITAL IMPROVEMENTS	01-019-5510	BUILDING DEMOLITION	25,000.00	-	25,000.00	-	25,000.00	
CAPITAL IMPROVEMENTS	01-019-5521	OTHER CAPITAL EXPENSES	-	-	-	-	-	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	25,000.00	-	25,000.00	-	25,000.00	
TRANSFER OUT OF FUNDS	01-019-6304	TRANS TO DEBT	-	-	-	-	-	
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	-	-	-	-	-	
		COMMUNITY DEVELOPMENT TOTAL	537,060.00	496,676.52	670,235.00	513,528.62	896,724.40	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
ANIMAL CONTROL SERVICES AND SHELTER SUPPORT EXPENSES								
PERSONAL SERVICES	01-020-5001	SALARIES	30,000.00	30,021.32	32,000.00	28,994.00	33,000.00	These accounts will not be utilized if the PT Animal Control Officer position is converted to a FT Community Service Officer. (Personel expenses already shown in PD budget)
PERSONAL SERVICES	01-020-5002	FICA - CITY SHARE	2,300.00	2,368.33	2,448.00	2,340.80	2,524.50	
PERSONAL SERVICES	01-020-5003	WORKMAN'S COMPENSATION	630.00	291.20	400.00	248.00	400.00	
PERSONAL SERVICES	01-020-5004	H.A.L. INSURANCE	-	-	-	-	-	
PERSONAL SERVICES	01-020-5005	RETIREMENT - CITY SHARE	-	-	-	-	-	
PERSONAL SERVICES	01-020-5006	UNEMPLOYMENT COMP	100.00	-	100.00	-	100.00	
PERSONAL SERVICES	01-020-5007	DISABILITY	-	-	-	-	-	
PERSONAL SERVICES	01-020-5008	PENSION ADMINISTRATION	-	-	-	-	-	
PERSONAL SERVICES		PERSONAL SERVICES TOTAL	33,030.00	32,680.85	34,948.00	31,582.80	36,024.50	
OPERATING EXPENSE	01-020-5209	BANK FEES	-	-	-	-	-	
OPERATING EXPENSE	01-020-5210	LEGAL	1,480.00	1,089.79	1,500.00	414.96	1,000.00	
OPERATING EXPENSE	01-020-5211	AUDITING	650.00	947.63	800.00	780.00	800.00	
OPERATING EXPENSE	01-020-5212	CONSULTANT SHELTER CONTRACT	71,760.00	63,820.00	90,000.00	81,760.00	101,760.00	Contract with Friends of the Animal Shelter
OPERATING EXPENSE	01-020-5215	EMPLOYEE APPREC/SCHOOLING	100.00	-	100.00	39.90	100.00	** These expenses will be moved to the respective PD budgets if the PT Animal Control Officer position is converted to a FT Community Service Officer.
OPERATING EXPENSE	01-020-5216	POSTAGE	1,200.00	274.07	1,200.00	168.91	200.00	
OPERATING EXPENSE	01-020-5217	PRINTING & PUBLICATION	100.00	-	100.00	-	100.00	
OPERATING EXPENSE	01-020-5222	TRAVEL EXPENSE	100.00	112.35	100.00	-	100.00	
OPERATING EXPENSE	01-020-5223	TRAINING EXP/CONF REGISTR	300.00	-	300.00	-	300.00	
OPERATING EXPENSE	01-020-5224	DUES	100.00	-	100.00	-	100.00	
OPERATING EXPENSE	01-020-5227	SOFTWARE MAINTENANCE	1,000.00	1,569.45	2,000.00	1,965.74	2,000.00	
OPERATING EXPENSE	01-020-5228	UTILITIES	100.00	-	100.00	-	100.00	
OPERATING EXPENSE	01-020-5229	TELEPHONE	300.00	493.56	500.00	492.10	500.00	
OPERATING EXPENSE	01-020-5230	VEHICLE INSURANCE	800.00	2,700.81	1,000.00	1,116.00	1,000.00	
OPERATING EXPENSE	01-020-5231	LIABILITY INSURANCE	400.00	444.97	600.00	510.00	600.00	
OPERATING EXPENSE	01-020-5232	BLDG & CONTENT INSURANCE	1,500.00	25.09	1,500.00	1,950.00	2,200.00	
OPERATING EXPENSE	01-020-5236	RADIO MAINTENANCE	100.00	-	100.00	226.10	100.00	**
OPERATING EXPENSE	01-020-5239	MOTORIZED EQUIPMENT MAINT	1,000.00	1,126.63	1,000.00	2,718.52	1,000.00	**
OPERATING EXPENSE	01-020-5240	BUILDING MAINTENANCE	14,000.00	3,912.79	14,000.00	15,215.20	20,000.00	
OPERATING EXPENSE	01-020-5245	MEDICAL SCREENING	300.00	-	300.00	-	300.00	**
OPERATING EXPENSE	01-020-5266	CONTRACT MOWING	600.00	473.44	600.00	399.00	800.00	
OPERATING EXPENSE	01-020-5281	BUILDING REPAIR STORM	-	-	1,000.00	-	10,000.00	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	95,890.00	76,990.58	116,900.00	107,756.43	143,060.00	
EXPENDABLE MAT & SUPPLIES	01-020-5360	OFFICE SUPPLIES	300.00	-	300.00	50.54	100.00	**
EXPENDABLE MAT & SUPPLIES	01-020-5361	JANITORIAL SUPPLIES	-	-	-	-	-	
EXPENDABLE MAT & SUPPLIES	01-020-5363	CHEMICALS	-	-	-	-	-	
EXPENDABLE MAT & SUPPLIES	01-020-5366	DOG LICENSE/FEED/VET EXP	1,400.00	921.25	1,400.00	-	100.00	**
EXPENDABLE MAT & SUPPLIES	01-020-5369	SAFETY EQUIPMENT/TRAINING	300.00	-	300.00	-	100.00	**
EXPENDABLE MAT & SUPPLIES	01-020-5370	GAS/OIL/DIESEL	1,200.00	195.70	700.00	896.42	1,000.00	**
EXPENDABLE MAT & SUPPLIES	01-020-5371	UNIFORMS	350.00	249.04	350.00	416.29	500.00	**
EXPENDABLE MAT & SUPPLIES	01-020-5372	BOOKS & MAPS	-	-	-	-	-	
EXPENDABLE MAT & SUPPLIES	01-020-5373	SMALL TOOLS	100.00	-	100.00	-	100.00	**
EXPENDABLE MAT & SUPPLIES		EXPENDABLE MAT & SUPPLIES TOTAL	3,650.00	1,365.99	3,150.00	1,363.25	1,900.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
OTHER CAPITAL OUTLAY	01-020-5401	OFFICE EQUIPMENT	2,000.00	-	500.00	-	250.00	**
OTHER CAPITAL OUTLAY	01-020-5402	MOTORIZED EQUIPMENT	-	-	-	-	-	
OTHER CAPITAL OUTLAY		OTHER CAPITAL OUTLAY TOTAL	2,000.00	-	500.00	-	250.00	
CAPITAL IMPROVEMENTS	01-020-5501	MOTORIZED EQUIPMENT	-	-	-	-	-	
CAPITAL IMPROVEMENTS	01-020-5521	OTHER IMPROVEMENTS	-	-	-	-	-	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	-	-	-	-	-	
		ANIMAL CONTROL TOTAL	134,570.00	111,037.42	155,498.00	140,702.48	181,234.50	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
GENERAL FUND CONTINGENT RESERVE FUNDS								
CONTINGENT RESERVE	01-021-5246	CONTINGENT RESERVE	100,000.00	-	30,000.00	-	60,000.00	
CONTINGENT RESERVE		CONTINGENT RESERVES TOTAL	100,000.00	-	30,000.00	-	60,000.00	
NECESSARY CASH RESERVES FOR ALL GENERAL FUND DEPARTMENTS								
NECESSARY CASH RESERVES	01-023-9009	NECESSARY CASH RESERVE	197,049.43	-	238,084.36	-	233,690.40	Includes Budget Amounts for All Recommended New Positions for FY26 including a Paid Chief for the BVFD Fire Department.
NECESSARY CASH RESERVES		NECESSARY CASH RESERVES TOTAL	197,049.43	-	238,084.36	-	233,690.40	
		TOTAL EXPENSES	10,678,039.73	8,076,860.48	12,567,791.86	9,791,043.76	10,679,261.85	
		GENERAL FUND TOTAL	0.00	(1,448,616.95)	-	3,341,395.40	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
GENERAL FUND CONTINGENT RESERVE FUNDS								
CONTINGENT RESERVE	01-021-5246	CONTINGENT RESERVE	100,000.00	-	30,000.00	-	60,000.00	
CONTINGENT RESERVE		CONTINGENT RESERVES TOTAL	100,000.00	-	30,000.00	-	60,000.00	
NECESSARY CASH RESERVES FOR ALL GENERAL FUND DEPARTMENTS								
NECESSARY CASH RESERVES	01-023-9009	NECESSARY CASH RESERVE	197,049.43	-	238,084.36	-	238,084.36	NOT A BALANCED BUDGET!!
NECESSARY CASH RESERVES		NECESSARY CASH RESERVES TOTAL	197,049.43	-	238,084.36	-	238,084.36	Includes Budget Amounts for Recommended New Positions for FY26 including a Paid Chief and Six EMTs for the BVFD Fire Department.
		TOTAL EXPENSES	10,678,039.73	8,076,860.48	12,567,791.86	9,791,043.76	11,680,334.81	
		GENERAL FUND TOTAL	0.00	(1,448,616.95)	-	3,341,395.40	(1,001,072.96)	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
GENERAL FUND CONTINGENT RESERVE FUNDS								
CONTINGENT RESERVE	01-021-5246	CONTINGENT RESERVE	100,000.00	-	30,000.00	-	60,000.00	
CONTINGENT RESERVE		CONTINGENT RESERVES TOTAL	100,000.00	-	30,000.00	-	60,000.00	
NECESSARY CASH RESERVES FOR ALL GENERAL FUND DEPARTMENTS								
NECESSARY CASH RESERVES	01-023-9009	NECESSARY CASH RESERVE	197,049.43	-	238,084.36	-	724,928.73	Includes Budget Amounts for revised Deputy Administrator Positions and Previously Discussed PD positions. NO CHANGES to the BVFD Fire Department.
NECESSARY CASH RESERVES		NECESSARY CASH RESERVES TOTAL	197,049.43	-	238,084.36	-	724,928.73	
		TOTAL EXPENSES	10,678,039.73	8,076,860.48	12,567,791.86	9,791,043.76	10,679,261.85	
		GENERAL FUND TOTAL	0.00	(1,448,616.95)	-	3,341,395.40	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
GENERAL FUND CONTINGENT RESERVE FUNDS								
CONTINGENT RESERVE	01-021-5246	CONTINGENT RESERVE	100,000.00	-	30,000.00	-	600,000.00	
CONTINGENT RESERVE		CONTINGENT RESERVES TOTAL	100,000.00	-	30,000.00	-	600,000.00	
NECESSARY CASH RESERVES FOR ALL GENERAL FUND DEPARTMENTS								
NECESSARY CASH RESERVES	01-023-9009	NECESSARY CASH RESERVE	197,049.43	-	238,084.36	-	238,084.36	NOT A BALANCED BUDGET!!
NECESSARY CASH RESERVES		NECESSARY CASH RESERVES TOTAL	197,049.43	-	238,084.36	-	238,084.36	Includes Budget Amounts for Recommended AND Requested New Positions including a Paid Chief and Six EMTs for the BVFD Fire Department.
		TOTAL EXPENSES	10,678,039.73	8,076,860.48	12,567,791.86	9,791,043.76	12,548,158.46	
		GENERAL FUND TOTAL	0.00	(1,448,616.95)	-	3,341,395.40	(2,768,896.61)	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
DEBT SERVICE FUND								
BUDGETED CASH	02-998-3101	CASH	2,979,236.58	2,162,230.76	989,001.87	395,286.92	1,592,456.78	
BUDGETED CASH	02-998-3250	INVESTMENTS (UNRESTRICTED)	-	-	-	-	-	
BUDGETED CASH	02-998-3512	DUE FROM COUNTY TREASURER	1,500.00	-	-	-	-	
BUDGETED CASH		BUDGETED CASH TOTAL	2,980,736.58	2,162,230.76	989,001.87	395,286.92	1,592,456.78	
PROPERTY TAX	02-022-4001	AD VALOREM TAXES	292,389.03	249,253.20	301,938.24	225,367.25	290,867.66	
PROPERTY TAX	02-022-4002	INTEREST ON TAXES	200.00	542.15	500.00	3,326.96	1,500.00	
PROPERTY TAX	02-022-4005	MOTOR VEHICLE TAXES	4,500.00	5,086.69	5,000.00	5,210.94	5,000.00	
PROPERTY TAX	02-022-4006	MOTOR VEHICLE RENTAL TAX	-	-	-	-	-	
PROPERTY TAX	02-022-4008	PRO RATE MOTOR VEHICLE TAX	100.00	610.01	500.00	668.99	600.00	
PROPERTY TAX		PROPERTY TAX TOTAL	297,189.03	255,492.05	307,938.24	234,574.14	297,967.66	
OTHER LOCAL TAX	02-022-4101	IN LIEU OF TAXES	4,000.00	10,971.22	9,500.00	11,672.00	10,000.00	
OTHER LOCAL TAX	02-022-4102	CARLINE TAX	30.00	74.56	60.00	86.45	70.00	
OTHER LOCAL TAX	02-022-4104	PROPERTY TAX CREDIT	1,000.00	18,067.32	18,000.00	24,271.50	18,000.00	
OTHER LOCAL TAX	02-022-4105	HOMESTEAD EXEMPTION	1,000.00	11,594.46	10,000.00	6,495.50	7,000.00	
OTHER LOCAL TAX	02-022-4110	SPECIAL ASSESSMENTS PRIN	675,000.00	218,086.55	675,000.00	369,158.90	294,852.00	Northern View; Deerfield Landing Ln; Southern Hills
OTHER LOCAL TAX	02-022-4113	SPECIAL ASSESSMENTS DELINQ INT	500.00	23.05	500.00	667.66	500.00	
OTHER LOCAL TAX	02-022-4114	SPECIAL ASSESSMENTS INT	70,000.00	53,595.04	70,000.00	167,263.80	225,500.00	Northern View; Deerfield Landing Ln; Southern Hills
OTHER LOCAL TAX		OTHER LOCAL TAX TOTAL	751,530.00	312,412.20	783,060.00	579,615.81	555,922.00	
MISC. REVENUE	02-022-4504	INTEREST	3,000.00	3,476.76	4,000.00	931.00	3,000.00	
MISC. REVENUE	02-022-4508	MISC REIMBURSEMENT	100.00	-	100.00	-	100.00	
MISC. REVENUE	02-022-4512	SALE OF LAND	35,000.00	(49,000.00)	35,000.00	-	100.00	
MISC. REVENUE	02-022-4520	MISC REIMBURSE TAX CERT	-	-	-	-	-	
MISC. REVENUE	02-022-4530	DEVELOPERS DOWN PAYMENT	-	-	-	-	-	
MISC. REVENUE		MISC. REVENUE TOTAL	38,100.00	(45,523.24)	39,100.00	931.00	3,200.00	
DEBT SERVICE	02-022-4605	BOND PROCEEDS	-	-	12,677,000.00	2,450,000.00	12,230,000.00	FY25 bond: \$1.1M for PD PSB items in FY25 and \$1.35M in FY27 for Fire Pumper Truck in early fall 2027. FY26 budget for new subdivisions.
DEBT SERVICE	02-022-4606	BOND ISSUE PREMIUM	-	-	-	45,000.00	-	
DEBT SERVICE		DEBT SERVICE TOTAL	-	-	12,677,000.00	2,495,000.00	12,230,000.00	
TRANSFER IN OF FUNDS	02-022-4782	TRANS FROM KENO	-	-	-	-	-	
TRANSFER IN OF FUNDS	02-022-4790	TRANS FROM TIF4	-	-	-	-	-	
TRANSFER IN OF FUNDS	02-022-4791	TRANS FROM SALE TAX 2005/RLF	-	-	-	-	-	
TRANSFER IN OF FUNDS	02-022-4792	TRANS FROM SALE TAX PS SAFE BD	-	-	-	-	-	
TRANSFER IN OF FUNDS	02-022-4793	TRANSFER IN REG WARR	-	-	-	-	-	
TRANSFER IN OF FUNDS		TRANSFER IN OF FUNDS TOTAL	-	-	-	-	-	
		TOTAL REVENUE	4,067,555.61	2,684,611.77	14,796,100.11	3,705,407.87	14,679,546.44	
OPERATING EXPENSE	02-022-5227	SOFTWARE MAINTENANCE	3,500.00	5,782.98	3,500.00	7,334.95	7,000.00	
OPERATING EXPENSE	02-022-5258	OTHER OPERATING EXPENSE	500.00	-	500.00	-	100.00	
OPERATING EXPENSE	02-022-5262	COUNTY TREASURER COMMISSIONS	2,797.80	2,613.88	4,000.00	2,612.12	3,000.00	
OPERATING EXPENSE	02-022-5290	ISSUE FEE (Underwriter Fee)	100.00	-	100.00	-	100.00	
OPERATING EXPENSE	02-022-5292	PURCHASE OF LAND	-	-	-	-	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
OPERATING EXPENSE	02-022-5293	PAYMENT TO ANGELS SHARE	-	-	-	-	-	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	6,897.80	8,396.86	8,100.00	9,947.07	10,200.00	
CAPITAL IMPROVEMENTS	02-022-5521	OTHER CAPITAL EXPENSES	-	-	-	-	-	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	-	-	-	-	-	
TRANSFER OUT OF FUNDS	02-022-6301	TRANS TO WATER	100,000.00	100,000.00	1,100,000.00	-	1,100,000.00	If needed due to new subdivisions.
TRANSFER OUT OF FUNDS	02-022-6302	TRANS TO SEWER	200,000.00	200,000.00	1,500,000.00	-	1,500,000.00	If needed due to new subdivisions.
TRANSFER OUT OF FUNDS	02-022-6303	TRANS TO STREET	300,000.00	300,000.00	9,000,000.00	-	9,630,000.00	If needed due to new subdivisions.
TRANSFER OUT OF FUNDS	02-022-6320	TRANS TO GENERAL	-	-	1,077,000.00	1,100,000.00	-	FY25 PD PSB Funds. (FY27 \$1.35M for FD Pumper in early fall.)
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	600,000.00	600,000.00	12,677,000.00	1,100,000.00	12,230,000.00	
DEBT SERVICE	02-022-7300	WARRANT PRINCIPAL PMNT	250,000.00	-	-	-	-	
DEBT SERVICE	02-022-7301	WARRANT PAYMENT INTEREST	10,000.00	-	-	-	-	
DEBT SERVICE	02-022-7302	BOND PAYMENT PRINCIPAL	410,000.00	695,000.00	705,000.00	705,000.00	750,000.00	
DEBT SERVICE	02-022-7303	BOND PAYMENT INTEREST	281,380.00	292,231.26	276,545.01	276,545.01	349,751.59	1,099,751.59
DEBT SERVICE	02-022-7304	BOND ISSUE FEE (Bond Council)	5,000.00	-	190,155.00	20,000.00	20,000.00	
DEBT SERVICE	02-022-7315	OTHER DEBT SERVICE EXP	-	2,710.72	-	1,459.01	-	
DEBT SERVICE		DEBT SERVICE TOTAL	956,380.00	989,941.98	1,171,700.01	1,003,004.02	1,119,751.59	
REQUIREMENTS	02-022-9009	NECESSARY CASH RESERVE	2,504,277.81	-	939,300.10	-	1,319,594.85	
		REQUIREMENTS TOTAL	2,504,277.81	-	939,300.10	-	1,319,594.85	
		TOTAL EXPENSES	4,067,555.61	1,598,338.84	14,796,100.11	2,112,951.09	14,679,546.44	
		DEBT SERVICE TOTAL	-	1,086,272.93	0.00	1,592,456.78	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
STREET DIVISION FUND								
BUDGETED CASH	04-998-3101	CASH	8,024,870.31	5,299,426.21	1,419,472.00	4,324,182.83	2,567,797.22	
BUDGETED CASH	04-998-3250	INVESTMENTS (UNRESTRICTED)	-	-	-	-	-	
BUDGETED CASH	04-998-XXXX	CONSTRUCTION RESERVE	-	-	3,000,000.00	3,000,000.00	2,040,000.00	Honey B Ln bond funds
BUDGETED CASH	04-998-3512	DUE FROM COUNTY TREASURER	4,000.00	-	4,000.00	-	4,000.00	
BUDGETED CASH		BUDGETED CASH TOTAL	8,028,870.31	5,299,426.21	4,423,472.00	7,324,182.83	4,611,797.22	
PROPERTY TAX	04-024-4001	AD VALOREM TAXES	240,616.48	223,243.74	248,494.09	185,472.00	257,306.01	
PROPERTY TAX	04-024-4002	INTEREST ON TAXES	5,000.00	513.24	600.00	3,092.25	2,500.00	
PROPERTY TAX	04-024-4005	MOTOR VEHICLE TAXES	22,000.00	22,890.14	23,000.00	23,447.90	23,000.00	
PROPERTY TAX	04-024-4006	MOTOR VEHICLE RENTAL TAX	-	-	-	-	-	
PROPERTY TAX	04-024-4008	MOTOR VEHICLE PRO RATE	750.00	502.00	750.00	550.62	500.00	
PROPERTY TAX		PROPERTY TAX TOTAL	268,366.48	247,149.12	272,844.09	212,562.77	283,306.01	
OTHER LOCAL TAX	04-024-4101	IN LIEU OF TAXES	11,000.00	9,028.58	11,000.00	9,605.63	9,000.00	
OTHER LOCAL TAX	04-024-4102	CARLINE TAX	100.00	61.36	100.00	71.08	100.00	
OTHER LOCAL TAX	04-024-4104	PROPERTY TAX CREDIT	6,000.00	14,868.09	20,000.00	21,790.80	20,000.00	
OTHER LOCAL TAX	04-024-4105	HOMESTEAD EXEMPTION	5,000.00	9,541.50	8,000.00	5,832.00	6,000.00	
OTHER LOCAL TAX		OTHER LOCAL TAX TOTAL	22,100.00	33,499.53	39,100.00	37,299.51	35,100.00	
FEDERAL FUNDS	04-024-4213	BYPASS	-	-	-	-	-	
FEDERAL FUNDS	04-024-4216	JACKSON/BLAINE/ER	-	-	-	-	-	
FEDERAL FUNDS	04-024-4217	MISC REIMBURSEMENT	-	20,000.00	-	-	-	
FEDERAL FUNDS	04-024-4219	FEDERAL TAP GRANT	1,347,556.00	-	1,347,556.00	-	1,347,556.00	River Road Connector Trail Grant
FEDERAL FUNDS		FEDERAL FUNDS TOTAL	1,347,556.00	20,000.00	1,347,556.00	-	1,347,556.00	
STATE FUNDS	04-024-4256	MISC STATE GRANTS	1,000.00	-	1,000.00	-	1,000.00	
STATE FUNDS	04-024-4257	HIGHWAY ALLOCATIONS	1,003,000.00	1,080,357.64	1,080,000.00	1,077,411.72	1,092,881.00	
STATE FUNDS	04-024-4258	INCENTIVE PAYMENT	6,000.00	4,500.00	6,000.00	5,998.50	6,000.00	
STATE FUNDS	04-024-4259	STATE MAINTENANCE AGREEMENT	42,756.00	39,060.00	42,756.00	39,060.00	39,100.00	
STATE FUNDS	04-024-4260	MOTOR VEHICLE FEE	78,000.00	77,260.97	78,000.00	78,664.04	78,000.00	
STATE FUNDS	04-024-4262	BUILD NEBRASKA ACT	-	-	-	-	-	
STATE FUNDS	04-024-4263	STATE HWY BUY BACK FUNDS	194,143.00	190,434.85	194,143.00	181,944.00	190,000.00	
STATE FUNDS	04-024-4265	STATE HIGHWAY 75	-	-	-	-	-	
STATE FUNDS		STATE FUNDS TOTAL	1,324,899.00	1,391,613.46	1,401,899.00	1,383,078.26	1,406,981.00	
MISC. REVENUE	04-024-4504	INTEREST	5,000.00	11,865.21	5,000.00	5,639.20	5,000.00	
MISC. REVENUE	04-024-4508	MISC REIMBURSEMENT	10,000.00	-	10,000.00	700.00	100.00	
MISC. REVENUE	04-024-4512	SALE OF LAND	-	-	-	-	-	
MISC. REVENUE	04-024-4520	MISC REVENUE	20,000.00	-	20,000.00	-	100.00	
MISC. REVENUE	04-024-4522	TRAILS COMMITTEE	-	-	-	-	-	
MISC. REVENUE	04-024-4523	INSURANCE PROCEEDS	9,000.00	-	9,000.00	200,028.00	100.00	
MISC. REVENUE	04-024-4526	HISTORIC PRESERVATION	2.00	-	2.00	-	-	
MISC. REVENUE	04-024-4530	DEVELOPERS DOWNPAYMENT	-	-	-	-	-	
MISC. REVENUE	04-024-4531	OTHER REVENUES (NRD TRAILS)	-	-	-	-	-	
MISC. REVENUE	04-024-4536	SALE OF ROCK/SAND/GRAVEL	-	839.77	-	20.00	100.00	
MISC. REVENUE	04-024-4537	EQUIPMENT SALE/RENTAL	-	-	-	-	-	
MISC. REVENUE		MISC. REVENUE TOTAL	44,002.00	12,704.98	44,002.00	206,387.20	5,400.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
DEBT SERVICE	04-024-4601	WARRANT INCOME	2,400,000.00	3,000,000.00	5,000,000.00	-	5,100,000.00	Short-term (income)
DEBT SERVICE	04-024-4604	BOND PROCEEDS	3,491,360.80	-	3,405,000.00	3,720,000.00	5,000,000.00	Additional Highway Allocation Bonds
DEBT SERVICE		DEBT SERVICE TOTAL	5,891,360.80	3,000,000.00	8,405,000.00	3,720,000.00	10,100,000.00	
TRANSFER IN OF FUNDS	04-024-4780	TRANS FROM GENERAL	-	-	-	-	-	
TRANSFER IN OF FUNDS	04-024-4782	TRANS FROM KENO	-	-	-	-	-	
TRANSFER IN OF FUNDS	04-024-4784	TRANS FROM SEWER	-	-	-	-	-	
TRANSFER IN OF FUNDS	04-024-4785	TRANS FROM HOTEL TAX	-	-	-	-	40,000.00	For Holiday Lights
TRANSFER IN OF FUNDS	04-024-4786	TRANS FROM DEBT SERVICE	300,000.00	300,000.00	9,000,000.00	-	9,000,000.00	Subdivision or Gap Paving
TRANSFER IN OF FUNDS	04-024-4787	TRANS FROM WATER	-	-	-	-	-	
TRANSFER IN OF FUNDS	04-024-4788	TRANS FROM SALES TAX	1,250,000.00	1,250,000.00	-	-	-	
TRANSFER IN OF FUNDS	04-024-4791	TRANS FROM SALES PROP TAX REDUCTION	500,000.00	500,000.00	-	-	-	
TRANSFER IN OF FUNDS	04-024-4797	TRANS FROM TIF4	-	-	-	-	-	
TRANSFER IN OF FUNDS		TRANSFER IN OF FUNDS TOTAL	2,050,000.00	2,050,000.00	9,000,000.00	-	9,040,000.00	
		TOTAL REVENUE	18,977,154.59	12,054,393.30	24,933,873.09	12,883,510.56	26,830,140.23	
PERSONAL SERVICES	04-024-5001	SALARIES	573,114.00	548,139.66	600,000.00	542,137.26	688,320.00	
PERSONAL SERVICES	04-024-5002	FICA - CITY SHARE	40,000.00	39,846.62	45,900.00	41,152.86	52,656.48	
PERSONAL SERVICES	04-024-5003	WORKMAN'S COMPENSATION	25,000.00	6,128.80	12,000.00	13,034.00	13,500.00	
PERSONAL SERVICES	04-024-5004	H.A.L. INSURANCE	163,654.00	134,728.37	151,140.00	138,514.18	149,268.00	
PERSONAL SERVICES	04-024-5005	RETIREMENT - CITY SHARE	36,500.00	65,833.43	42,000.00	66,025.19	53,837.00	
PERSONAL SERVICES	04-024-5006	UNEMPLOYMENT COMP	500.00	-	500.00	-	500.00	
PERSONAL SERVICES	04-024-5007	DISABILITY	5,000.00	3,109.35	5,000.00	3,591.00	4,000.00	
PERSONAL SERVICES	04-024-5008	PENSION ADMINISTRATION	1,000.00	547.80	1,000.00	522.69	600.00	
PERSONAL SERVICES		PERSONAL SERVICES TOTAL	844,768.00	798,334.03	857,540.00	804,977.18	962,681.48	
OPERATING EXPENSE	04-024-5210	LEGAL	9,000.00	3,572.72	9,000.00	1,037.40	9,000.00	
OPERATING EXPENSE	04-024-5211	AUDITING	11,000.00	15,161.96	12,500.00	12,475.00	12,500.00	
OPERATING EXPENSE	04-024-5212	ENGINEERING/CONSULTANT	150,000.00	190,848.23	200,000.00	50,281.98	150,000.00	1) Stormwater Mgt Master Plan and possible Fee. 2) Transportation Plan as part of Comprehensive Plan process. 3) North Bypass planning.
OPERATING EXPENSE	04-024-5213	PROFESSIONAL SERVICES	100.00	144.81	100.00	7,400.00	2,500.00	
OPERATING EXPENSE	04-024-5215	EMPLOYEE APPREC/SCHOOLING	350.00	391.16	500.00	156.94	2,500.00	
OPERATING EXPENSE	04-024-5216	POSTAGE	100.00	-	100.00	188.86	200.00	
OPERATING EXPENSE	04-024-5217	PRINTING & PUBLICATION	5,000.00	5,543.07	6,000.00	2,867.48	6,000.00	
OPERATING EXPENSE	04-024-5222	TRAVEL EXPENSE	5,000.00	1,547.01	4,000.00	3,033.73	4,000.00	
OPERATING EXPENSE	04-024-5223	TRAINING EXP/CONF REGISTR	5,000.00	2,667.92	4,000.00	1,803.48	4,000.00	
OPERATING EXPENSE	04-024-5224	DUES	1,300.00	378.26	900.00	91.77	900.00	
OPERATING EXPENSE	04-024-5227	SOFTWARE MAINTENANCE	7,000.00	14,464.96	7,000.00	23,408.00	10,000.00	
OPERATING EXPENSE	04-024-5228	UTILITIES	25,000.00	17,395.08	25,000.00	16,335.06	27,500.00	
OPERATING EXPENSE	04-024-5229	TELEPHONE	4,100.00	2,497.86	4,100.00	2,069.48	4,100.00	
OPERATING EXPENSE	04-024-5230	VEHICLE INSURANCE	19,000.00	21,715.38	22,000.00	23,456.00	24,000.00	
OPERATING EXPENSE	04-024-5231	LIABILITY INSURANCE	6,000.00	3,718.61	6,000.00	4,262.00	4,500.00	
OPERATING EXPENSE	04-024-5232	BLDG & CONTENT INSURANCE	18,000.00	26,307.84	18,000.00	30,361.00	32,000.00	
OPERATING EXPENSE	04-024-5236	RADIO MAINTENANCE	500.00	500.00	750.00	350.00	750.00	
OPERATING EXPENSE	04-024-5237	OFFICE EQUIPMENT MAINTENANCE	100.00	-	100.00	-	100.00	
OPERATING EXPENSE	04-024-5238	SHOP EQUIPMENT MAINTENANCE	500.00	1,207.71	500.00	892.43	1,000.00	
OPERATING EXPENSE	04-024-5239	MOTORIZED EQUIPMENT MAINT	75,000.00	78,764.48	75,000.00	91,986.00	80,000.00	
OPERATING EXPENSE	04-024-5240	BUILDING MAINTENANCE	57,500.00	34,156.48	57,500.00	46,350.00	55,000.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
OPERATING EXPENSE	04-024-5241	TREE/STUMP REMOVAL & PLANTING	75,000.00	57,737.96	75,000.00	64,405.25	75,000.00	
OPERATING EXPENSE	04-024-5245	MEDICAL SCREENING	800.00	1,100.40	1,000.00	742.14	1,000.00	
OPERATING EXPENSE	04-024-5249	CAR EXPENSE	2,000.00	154.69	2,000.00	645.05	2,000.00	
OPERATING EXPENSE	04-024-5250	BAD ACCOUNTS	-	-	-	-	-	
OPERATING EXPENSE	04-024-5252	LIGHTING/ST, TRAFFIC, XMAS	180,000.00	205,033.60	200,000.00	232,927.80	240,000.00	
OPERATING EXPENSE	04-024-5258	OTHER OPERATING EXPENSE	500.00	35.95	500.00	-	500.00	
OPERATING EXPENSE	04-024-5262	COUNTY TREASURER COMMISSIONS	2,302.44	2,332.97	2,302.44	2,150.61	2,300.00	
OPERATING EXPENSE	04-024-5266	CONTRACT MOWING	15,000.00	16,534.55	15,000.00	14,862.75	15,000.00	
OPERATING EXPENSE	04-024-5280	VEHICLE REPAIR STORM	-	-	-	450.00	100.00	
OPERATING EXPENSE	04-024-5281	BUILDING REPAIR STORM	-	31,281.98	1,000.00	9,500.00	50,000.00	
OPERATING EXPENSE	04-024-5282	ROOF TOP LIGHTS STORM	-	-	-	-	20,000.00	
OPERATING EXPENSE	04-024-5292	PURCHASE OF LAND	-	-	-	-	-	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	675,152.44	735,195.64	749,852.44	644,490.21	836,450.00	
EXPENDABLE MAT & SUPPLIES	04-024-5359	OFFICE EQUIPMENT	500.00	-	500.00	-	500.00	
EXPENDABLE MAT & SUPPLIES	04-024-5360	OFFICE SUPPLIES	1,000.00	250.31	1,000.00	83.79	1,000.00	
EXPENDABLE MAT & SUPPLIES	04-024-5361	JANITORIAL SUPPLIES	800.00	359.12	800.00	545.30	800.00	
EXPENDABLE MAT & SUPPLIES	04-024-5362	SHOP SUPPLIES	2,000.00	2,747.56	2,000.00	2,150.61	2,000.00	
EXPENDABLE MAT & SUPPLIES	04-024-5363	CHEMICALS	3,000.00	6,968.00	3,000.00	22,493.00	25,000.00	
EXPENDABLE MAT & SUPPLIES	04-024-5364	SEED, SOD, ETC	5,000.00	-	2,500.00	399.00	2,500.00	
EXPENDABLE MAT & SUPPLIES	04-024-5369	SAFETY EQUIPMENT/TRAINING	8,000.00	17,914.01	8,000.00	2,294.25	8,000.00	
EXPENDABLE MAT & SUPPLIES	04-024-5370	GAS/OIL/DIESEL	40,000.00	38,515.51	42,000.00	37,772.00	44,000.00	
EXPENDABLE MAT & SUPPLIES	04-024-5371	UNIFORMS	4,000.00	5,382.12	4,000.00	9,249.60	10,000.00	
EXPENDABLE MAT & SUPPLIES	04-024-5372	BOOKS & MAPS	200.00	-	200.00	-	200.00	
EXPENDABLE MAT & SUPPLIES	04-024-5373	SMALL TOOLS	3,500.00	2,813.04	3,500.00	1,529.50	3,500.00	
EXPENDABLE MAT & SUPPLIES	04-024-5374	SAND/GRAVEL/ROCK	90,000.00	54,114.36	70,000.00	56,259.00	70,000.00	
EXPENDABLE MAT & SUPPLIES	04-024-5377	ASPHALT/PAINT/CONCRETE	90,000.00	59,041.12	70,000.00	88,682.00	70,000.00	
EXPENDABLE MAT & SUPPLIES	04-024-5380	CULVERTS	35,000.00	12,123.12	45,000.00	31,733.80	150,000.00	125K Hwy 30 culvert
EXPENDABLE MAT & SUPPLIES	04-024-5381	LUMBER	1,000.00	156.04	500.00	413.63	500.00	
EXPENDABLE MAT & SUPPLIES	04-024-5383	OTHER EXPENSE MATL & SUPP	200.00	191.94	200.00	273.98	200.00	
EXPENDABLE MAT & SUPPLIES	04-024-5384	SIGN/POSTS	15,000.00	11,239.23	15,000.00	15,332.24	20,000.00	
EXPENDABLE MAT & SUPPLIES	04-024-5385	STREET TRAFFIC LIGHT REPAIR	65,000.00	72,655.51	50,000.00	4,861.15	50,000.00	
EXPENDABLE MAT & SUPPLIES	04-024-5394	HOLIDAY LIGHTING	3,000.00	2,799.94	3,500.00	51,480.00	40,000.00	From Hotel Tax
EXPENDABLE MAT & SUPPLIES	04-024-5395	NON-CAPITAL EQUIPMENT	-	-	-	-	-	
EXPENDABLE MAT & SUPPLIES		EXPENDABLE MAT & SUPPLIES TOTAL	367,200.00	287,270.93	321,700.00	325,552.85	498,200.00	
RENTAL EXPENSE	04-024-5397	SNOW REMOVAL EQUIPMENT	15,000.00	16,496.58	15,000.00	15,224.00	15,000.00	
RENTAL EXPENSE	04-024-5399	MOTORIZED EQUIPMENT RENTAL	10,000.00	1,735.27	10,000.00	10,945.90	10,000.00	
RENTAL EXPENS		RENTAL EXPENSE TOTAL	25,000.00	18,231.85	25,000.00	26,169.90	25,000.00	
OTHER CAPITAL OUTLAY	04-024-5401	OFFICE EQUIPMENT	5,000.00	617.45	5,000.00	300.00	21,500.00	Network upgrade; cameras
OTHER CAPITAL OUTLAY	04-024-5402	MOTORIZED EQUIPMENT	40,000.00	6,184.00	75,000.00	63,750.00	10,000.00	
OTHER CAPITAL OUTLAY	04-024-5403	MOTORIZED EQUIPMENT (LARGE)	-	-	-	-	6,500.00	Sweeper Broom for Bobcat
OTHER CAPITAL OUTLAY	04-024-5411	TRAFFIC LIGHTS TO LED	-	-	-	-	-	
OTHER CAPITAL OUTLAY	04-024-5415	EQUIPMENT	3,000.00	-	-	-	-	
OTHER CAPITAL OUTLAY	04-024-5419	TAP MARKINGS	25,000.00	-	-	-	-	
OTHER CAPITAL OUTLAY	04-024-5422	NON MOTORIZED EQUIPMENT	50,000.00	76,112.10	50,000.00	35,000.00	50,000.00	
OTHER CAPITAL OUTLAY		OTHER CAPITAL OUTLAY TOTAL	123,000.00	82,913.55	130,000.00	99,050.00	88,000.00	
CAPITAL IMPROVEMENTS	04-024-5501	MOTORIZED EQUIPMENT	130,000.00	19,019.60	400,000.00	340,000.00	75,000.00	Pickup
CAPITAL IMPROVEMENTS	04-024-5502	BUILDING	-	-	40,000.00	-	100,000.00	Salt Shed
CAPITAL IMPROVEMENTS	04-024-5504	PAVING STREET & HIGHWAY	5,330,000.00	579,025.72	450,000.00	400,000.00	450,000.00	UBAS/Mill and Overlay/Mastic

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
CAPITAL IMPROVEMENTS	04-024-5510	CONST CONTRACT STREET & ALLEY	20,000.00	38,749.17	40,000.00	24,906.20	55,000.00	
CAPITAL IMPROVEMENTS	04-024-5511	STREET DISTRICT	2,400,000.00	-	10,000,000.00	960,000.00	11,200,000.00	2.2M Honey B Ln; 9M Subdivision or Gap Paving; (1.25M Sheridan St pending funding)
CAPITAL IMPROVEMENTS	04-024-5512	STREET CONSTRUCTION	6,050,000.00	3,617,415.85	250,000.00	1,030,000.00	2,000,000.00	25th St/Pittack Improvements
CAPITAL IMPROVEMENTS	04-024-5513	RAILROAD QUIET ZONE	-	-	-	-	5,000.00	
CAPITAL IMPROVEMENTS	04-024-5515	TRAILS - CALIFORNIA BEND	1,684,445.00	-	1,684,445.00	-	1,700,000.00	River Road Connector Trail Expenses
CAPITAL IMPROVEMENTS	04-024-5520	JACKSON/BLAINE/ER	-	-	-	-	-	
CAPITAL IMPROVEMENTS	04-024-5521	OTHER IMPROVEMENTS	-	-	-	-	2,000,000.00	Hollow Rd Box Culvert
CAPITAL IMPROVEMENTS	04-024-5523	CAPITAL CONSTRUCTION PROJECT / RESERVE	-	-	3,000,000.00	-	100,000.00	North Bypass future expenses
CAPITAL IMPROVEMENTS	04-024-5527	NON MOTORIZED EQUIPMENT	-	-	-	-	-	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	15,614,445.00	4,254,210.34	15,864,445.00	2,754,906.20	17,685,000.00	
TRANSFER OUT OF FUNDS	04-024-6304	TRANS TO DEBT - REG WARR	-	-	-	-	-	
TRANSFER OUT OF FUNDS	04-024-6320	TRANSFER TO GENERAL FUND	-	-	-	-	-	
TRANSFER OUT OF FUNDS	04-024-6325	TRANS TO SALES TAX	-	-	-	-	-	
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	-	-	-	-	-	
DEBT SERVICE	04-024-7300	WARRANT PRINCIPAL PMNT	-	-	5,000,000.00	3,000,000.00	5,000,000.00	Short-term (repayment)
DEBT SERVICE	04-024-7301	WARRANT PAYMENT INTEREST	-	-	200,000.00	26,900.00	100,000.00	Short-term (repayment)
DEBT SERVICE	04-024-7302	LOAN PAYMENT SWEEPER	25,914.00	25,913.75	25,914.00	23,297.00	25,000.00	
DEBT SERVICE	04-024-7303	LOAN INTEREST SWEEPER	-	-	-	2,620.00	3,000.00	
DEBT SERVICE	04-024-7319	HIGHWAY ALLOCATION BOND PRINCIPAL	205,000.00	205,000.00	235,000.00	235,000.00	245,000.00	
DEBT SERVICE	04-024-7320	HIGHWAY ALLOCATION BOND INTEREST	313,575.00	313,575.00	328,750.00	328,750.00	317,000.00	562,000.00
DEBT SERVICE		DEBT SERVICE TOTAL	544,489.00	544,488.75	5,789,664.00	3,616,567.00	5,690,000.00	
REQUIREMENTS	04-024-9009	NECESSARY CASH RESERVE	783,100.15	-	1,195,671.65	-	1,044,808.75	
REQUIREMENTS		REQUIREMENTS TOTAL	783,100.15	-	1,195,671.65	-	1,044,808.75	
		TOTAL EXPENSES	18,977,154.59	6,720,645.09	24,933,873.09	8,271,713.34	26,830,140.23	
		STREET FUND TOTAL	-	5,333,748.21	-	4,611,797.22	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
RESCUE SQUAD OPERATIONS FUND (NOT PERSONNEL)								
BUDGETED CASH	05-998-3101	CASH	309,392.95	320,383.84	165,212.97	200,092.01	129,846.27	
BUDGETED CASH	05-998-3250	INVESTMENTS (UNRESTRICTED)	-	-	-	-	-	
BUDGETED CASH	05-998-3255	RESERVE FUTURE SQUAD	50,000.00	-	200,000.00	200,000.00	325,000.00	Beginning reserve for new squad
BUDGETED CASH		BUDGETED CASH TOTAL	359,392.95	320,383.84	365,212.97	400,092.01	454,846.27	
MISC. REVENUE	05-025-4334	RESCUE SQUAD RECEIPTS	170,000.00	213,112.28	200,000.00	172,012.89	206,000.00	Increase in fees beginning in FY26.
MISC. REVENUE	05-025-4504	INTEREST	500.00	7,093.36	5,000.00	7,494.55	7,000.00	
MISC. REVENUE	05-025-4508	MISC REIMBURSEMENT	-	-	-	1,900.00	-	
MISC. REVENUE	05-025-4520	MISC REVENUE	1,000.00	-	500.00	66.50	-	
MISC. REVENUE		MISC. REVENUE TOTAL	171,500.00	220,205.64	205,500.00	181,473.94	213,000.00	
TRANSFER IN OF FUNDS	05-025-4782	TRANS FROM KENO	-	-	-	-	-	
TRANSFER IN OF FUNDS	05-025-4788	TRANS FROM SALES TAX	-	-	-	-	-	
TRANSFER IN OF FUNDS		TRANSFER IN OF FUNDS TOTAL	-	-	-	-	-	
		TOTAL REVENUE	530,892.95	540,589.48	570,712.97	581,565.95	667,846.27	
PERSONAL SERVICES	05-025-5012	RECRUITMENT & RETENTION FUND	90,000.00	60,000.00	75,000.00	57,000.00	75,000.00	
PERSONAL SERVICES		PERSONAL SERVICES TOTAL	90,000.00	60,000.00	75,000.00	57,000.00	75,000.00	
OPERATING EXPENSE	05-025-5209	BANK FEES	50.00	-	50.00	-	50.00	
OPERATING EXPENSE	05-025-5216	POSTAGE	50.00	74.05	50.00	88.09	100.00	
OPERATING EXPENSE	05-025-5222	TRAVEL EXPENSE	1,000.00	-	1,000.00	-	1,000.00	
OPERATING EXPENSE	05-025-5223	TRAINING EXP/CONF REGISTR	6,000.00	3,702.48	6,000.00	461.51	5,000.00	
OPERATING EXPENSE	05-025-5224	DUES	1,000.00	709.00	1,000.00	970.90	1,000.00	
OPERATING EXPENSE	05-025-5229	TELEPHONE	1,000.00	-	1,000.00	-	100.00	
OPERATING EXPENSE	05-025-5239	MOTORIZED EQUIPMENT MAINT	3,000.00	-	3,000.00	3,795.82	20,000.00	
OPERATING EXPENSE	05-025-5245	MEDICAL SCREENING	1,000.00	-	1,000.00	-	1,000.00	
OPERATING EXPENSE	05-025-5251	LICENSE/SUPPORT	200.00	248.00	200.00	-	300.00	
OPERATING EXPENSE	05-025-5258	OTHER OPERATING EXPENSE	3,000.00	3,473.80	5,000.00	-	5,000.00	
OPERATING EXPENSE	05-025-5273	CONTRACT BILLING	30,000.00	39,118.52	50,000.00	26,057.36	50,000.00	
OPERATING EXPENSE	05-025-5274	REFUNDS	-	2,302.20	2,000.00	-	2,000.00	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	46,300.00	49,628.05	70,300.00	31,373.68	85,550.00	
EXPENDABLE MAT & SUPPLIES	05-025-5360	OFFICE SUPPLIES	500.00	-	500.00	-	500.00	
EXPENDABLE MAT & SUPPLIES	05-025-5365	RESCUE SQUAD SUPPLIES	18,000.00	17,063.43	19,000.00	27,348.00	30,000.00	
EXPENDABLE MAT & SUPPLIES	05-025-5395	NON-CAPITAL EQUIPMENT	-	-	-	-	-	
EXPENDABLE MAT & SUPPLIES		EXPENDABLE MAT & SUPPLIES TOTAL	18,500.00	17,063.43	19,500.00	27,348.00	30,500.00	
OTHER CAPITAL OUTLAY	05-025-5401	SQUAD REPLACEMENT	-	40,024.50	-	-	-	Downpayment when ordered in 2024
OTHER CAPITAL OUTLAY		OTHER CAPITAL OUTLAY TOTAL	-	40,024.50	-	-	-	
CAPITAL IMPROVEMENTS	05-025-5521	OTHER CAPITAL EXPENSE	-	-	-	10,998.00	-	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	-	-	-	10,998.00	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
BONDS RESTRICTED	05-025-8102	RESERVE FUTURE SQUAD	100,000.00	-	325,000.00	-	450,000.00	Ending reserve for new squad
BONDS RESTRICTED		BONDS RESTRICTED TOTAL	100,000.00	-	325,000.00	-	450,000.00	
REQUIREMENTS	05-025-9009	NECESSARY CASH RESERVE	276,092.95	-	80,912.97	-	26,796.27	
REQUIREMENTS		REQUIREMENTS TOTAL	276,092.95	-	80,912.97	-	26,796.27	
		TOTAL EXPENSES	530,892.95	166,715.98	570,712.97	126,719.68	667,846.27	
		RESCUE SQUAD TOTAL	-	373,873.50	0.00	454,846.27	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
SALES TAX FUND								
BUDGETED CASH	06-998-3101	CASH	3,512,686.26	7,688,599.41	1,882,596.04	2,039,637.36	978,456.95	
BUDGETED CASH	06-998-3250	INVESTMENTS (UNRESTRICTED)	-	-	-	-	-	
BUDGETED CASH		BUDGETED CASH TOTAL	3,512,686.26	7,688,599.41	1,882,596.04	2,039,637.36	978,456.95	
OTHER LOCAL TAX	06-026-4003	SALES TAX FROM MOTOR VEHICLES	380,000.00	412,781.86	380,000.00	439,337.57	410,000.00	
OTHER LOCAL TAX	06-026-4107	LOCAL TAX (EX MOTOR VEH TAX)	3,600,000.00	3,312,307.88	3,600,000.00	3,375,002.68	3,600,000.00	
OTHER LOCAL TAX	06-026-4108	CONSUMER USE TAX	350,000.00	280,718.94	350,000.00	139,878.76	300,000.00	
OTHER LOCAL TAX		OTHER LOCAL TAX TOTAL	4,330,000.00	4,005,808.68	4,330,000.00	3,954,219.01	4,310,000.00	
MISC. REVENUE	06-026-4504	INTEREST	3,000.00	6,277.04	3,000.00	4,927.65	3,000.00	
MISC. REVENUE	06-026-4512	SALE OF LAND	50,000.00	-	-	-	-	
MISC. REVENUE		MISC. REVENUE TOTAL	53,000.00	6,277.04	3,000.00	4,927.65	3,000.00	
TRANSFER IN OF FUNDS	06-026-4798	TRANS FROM STREET	-	-	-	-	-	
TRANSFER IN OF FUNDS		TRANSFER IN OF FUNDS TOTAL	-	-	-	-	-	
		TOTAL REVENUE	7,895,686.26	11,700,685.13	6,215,596.04	5,998,784.02	5,291,456.95	
OPERATING EXPENSE	06-026-5205	STATE ADMINISTRATION FEE	150,000.00	117,225.10	120,000.00	117,873.91	120,000.00	
OPERATING EXPENSE	06-026-5206	REFUND 775	180,000.00	98,299.22	120,000.00	25,073.16	120,000.00	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	330,000.00	215,524.32	240,000.00	142,947.07	240,000.00	
CAPITAL IMPROVEMENTS	06-026-5510	STREET/HIGHWAY/FIRE EQUIPMENT	-	-	-	-	-	
CAPITAL IMPROVEMENTS	06-026-5511	STREET	-	-	-	-	-	
CAPITAL IMPROVEMENTS	06-026-5512	FIRE DEPARTMENT ADDITION	-	-	-	-	-	
CAPITAL IMPROVEMENTS	06-026-5514	UNBUDGETED PROJECTS	-	-	-	-	-	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	-	-	-	-	-	
TRANSFER OUT OF FUNDS	06-026-6301	TRANS TO WATER	-	-	-	-	-	
TRANSFER OUT OF FUNDS	06-026-6302	TRANS TO SEWER	-	-	-	-	-	
TRANSFER OUT OF FUNDS	06-026-6303	TRANS TO STREET	1,250,000.00	1,250,000.00	-	-	-	
TRANSFER OUT OF FUNDS	06-026-6304	TRANS TO DEBT (PRE-FY17)	-	-	-	-	-	
TRANSFER OUT OF FUNDS	06-026-6305	TRANS TO DEBT - PUBLIC SAFETY	-	-	-	-	-	
TRANSFER OUT OF FUNDS	06-026-6306	TRANS TO GENERAL - PROP TAX RELIEF	1,100,000.00	1,100,000.00	2,090,000.00	2,090,000.00	3,000,000.00	Direct Property Tax Relief
TRANSFER OUT OF FUNDS	06-026-6320	TRANS TO GENERAL - PROJECTS	1,750,000.00	1,750,000.00	2,300,000.00	2,300,000.00	-	
TRANSFER OUT OF FUNDS	06-026-6321	TRANS TO STREET - PROP TAX RELIEF	500,000.00	500,000.00	-	-	-	
TRANSFER OUT OF FUNDS	06-026-6322	TRANS TO ECONOMIC DEV	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	
TRANSFER OUT OF FUNDS	06-026-6323	TRANS TO TIF4	130,000.00	130,000.00	-	-	50,000.00	Public improvements in Trans. Hill
TRANSFER OUT OF FUNDS	06-026-6324	TRANS TO RESCUE	-	-	-	-	-	
TRANSFER OUT OF FUNDS	06-026-6325	TRANS TO SALES TAX	-	-	-	-	-	
TRANSFER OUT OF FUNDS	06-026-6326	TRANS TO INSURANCE	-	-	-	-	35,000.00	Wellness Program
TRANSFER OUT OF FUNDS	06-026-6328	TRANS TO GENERAL - LIBRARY LEASE	137,380.00	137,380.00	137,380.00	137,380.00	137,380.00	
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	5,217,380.00	5,217,380.00	4,877,380.00	4,877,380.00	3,572,380.00	
REQUIREMENTS	06-026-9009	NECESSARY CASH RESERVE	2,348,306.26	-	1,098,216.04	-	1,479,076.95	
REQUIREMENTS		REQUIREMENTS TOTAL	2,348,306.26	-	1,098,216.04	-	1,479,076.95	
		TOTAL EXPENSES	7,895,686.26	5,432,904.32	6,215,596.04	5,020,327.07	5,291,456.95	
		CITY SALES TAX TOTAL	-	6,267,780.81	-	978,456.95	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
INSURANCE AND WELLNESS FUND								
BUDGETED CASH	08-998-3101	CASH	146,604.16	7,828.62	229,384.19	219,586.69	274,003.04	
BUDGETED CASH	08-998-3250	INVESTMENTS (UNRESTRICTED)	-	-	-	-	-	
BUDGETED CASH		BUDGETED CASH TOTAL	146,604.16	7,828.62	229,384.19	219,586.69	274,003.04	
MISC. REVENUE	08-028-4504	INTEREST	40.00	342.14	250.00	597.12	500.00	
MISC. REVENUE	08-028-4560	HRA CONTRIBUTION	182,600.00	129,999.16	150,000.00	98,100.00	150,000.00	
MISC. REVENUE	08-028-4580	DENTAL & VISION INS DEPOSITS	72,600.00	46,639.56	45,000.00	43,629.00	45,000.00	
MISC. REVENUE	08-028-4583	FLEX PLAN	6,000.00	-	6,000.00	-	6,000.00	
MISC. REVENUE	08-028-4584	COBRA D & V (BL HOUSING)	3,000.00	2,900.50	3,000.00	2,223.00	3,000.00	
TRANSFER IN OF FUNDS	08-028-4788	TRANS FROM SALES TAX	-	-	-	-	35,000.00	Wellness Program
MISC. REVENUE		MISC. REVENUE TOTAL	264,240.00	179,881.36	204,250.00	144,549.12	239,500.00	
		TOTAL REVENUE	410,844.16	187,709.98	433,634.19	364,135.81	513,503.04	
TRANSFER OUT OF FUNDS	08-028-6320	TRANS TO GENERAL	-	-	-	-	-	
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	-	-	-	-	-	
INSURANCE EXPENSE	08-028-5012	HRA	150,000.00	50,381.96	150,000.00	25,501.42	150,000.00	
INSURANCE EXPENSE	08-028-5014	ADMINISTRATION FEES	2,500.00	-	2,000.00	-	2,000.00	
INSURANCE EXPENSE	08-028-5015	FLEX PLAN	6,500.00	17,363.64	10,000.00	11,485.88	10,000.00	
INSURANCE EXPENSE	08-028-5017	DENTAL INSURANCE	50,000.00	44,358.09	50,000.00	41,914.95	50,000.00	
INSURANCE EXPENSE	08-028-5018	V S P (VISION CARE)	13,000.00	9,414.20	13,000.00	11,230.52	13,000.00	
INSURANCE EXPENSE	08-028-5019	INSURANCE (UHC)	-	-	-	-	-	
INSURANCE EXPENSE	08-028-XXXX	WELLNESS PROGRAM	-	-	35,000.00	-	35,000.00	Wellness Program
INSURANCE EXPENSE		INSURANCE EXPENSE TOTAL	222,000.00	121,517.89	260,000.00	90,132.77	260,000.00	
REQUIREMENTS	08-028-9009	NECESSARY CASH RESERVE	188,844.16	-	173,634.19	-	253,503.04	
REQUIREMENTS		REQUIREMENTS TOTAL	188,844.16	-	173,634.19	-	253,503.04	
		TOTAL EXPENSES	410,844.16	121,517.89	433,634.19	90,132.77	513,503.04	
		INSURANCE FUND TOTAL	-	66,192.09	-	274,003.04	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
WASTEWATER DIVISION ENTERPRISE FUND								
BUDGETED CASH	10-998-3101	CASH	335,048.65	594,784.93	666,973.30	874,773.95	625,919.98	
BUDGETED CASH	10-998-3250	INVESTMENTS (UNRESTRICTED)	-	-	-	-	-	
BUDGETED CASH	10-998-3260	SEWER BOND RESERVE 2015	149,758.00	149,757.50	149,758.00	152,370.50	152,370.50	
BUDGETED CASH	10-998-3262	SEWER BOND RESERVE 2004	-	-	-	-	-	
BUDGETED CASH	10-998-3513	BILLED USER FEES	-	-	-	-	-	
BUDGETED CASH		BUDGETED CASH TOTAL	484,806.65	744,542.43	816,731.30	1,027,144.45	778,290.48	
OPERATING REVENUE	10-100-4010	USER FEES (SEWER)	1,320,000.00	1,278,604.34	1,260,000.00	1,226,680.28	1,323,000.00	5% increase. Rate Study planned for this year.
OPERATING REVENUE		OPERATING REVENUE TOTAL	1,320,000.00	1,278,604.34	1,260,000.00	1,226,680.28	1,323,000.00	
MISC. REVENUE	10-100-4503	INTEREST/CD	-	-	-	-	-	
MISC. REVENUE	10-100-4504	INTEREST	4,000.00	1,201.39	4,000.00	1,522.85	3,000.00	
MISC. REVENUE	10-100-4508	MISC REIMBURSEMENT	-	-	-	-	-	
MISC. REVENUE	10-100-4520	MISC REVENUE	500.00	-	500.00	-	-	
MISC. REVENUE	10-100-4523	INSURANCE PROCEEDS	-	-	-	163,619.06	-	
MISC. REVENUE	10-100-4539	REIMBURSED EXPENSE	500.00	45.00	500.00	23.70	500.00	
MISC. REVENUE		MISC. REVENUE TOTAL	5,000.00	1,246.39	5,000.00	165,165.61	3,500.00	
DEBT SERVICE	10-100-4601	WARRANT INCOME	1,500,000.00	-	1,500,000.00	-	1,500,000.00	Short-term (income)
DEBT SERVICE	10-100-4605	BOND PROCEEDS	1,350,000.00	-	1,600,000.00	-	1,600,000.00	South Street Sewer (revenue)
DEBT SERVICE		DEBT SERVICE TOTAL	2,850,000.00	-	3,100,000.00	-	3,100,000.00	
TRANSFER IN OF FUNDS	10-100-4786	TRANS FROM DEBT SERVICE	200,000.00	200,000.00	1,500,000.00	-	1,500,000.00	Subdivision construction
TRANSFER IN OF FUNDS	10-100-4787	TRANS FROM WATER	-	-	-	-	-	
TRANSFER IN OF FUNDS	10-100-4788	TRANS FROM SALES TAX	-	-	-	-	-	
TRANSFER IN OF FUNDS	10-100-4797	TRANS FROM TIF4	-	-	-	-	-	
TRANSFER IN OF FUNDS		TRANSFER IN OF FUNDS TOTAL	200,000.00	200,000.00	1,500,000.00	-	1,500,000.00	
		TOTAL REVENUE	4,859,806.65	2,224,393.16	6,681,731.30	2,418,990.34	6,704,790.48	
PERSONAL SERVICES	10-100-5001	SALARIES	445,000.00	469,253.68	520,000.00	454,089.93	663,130.45	
PERSONAL SERVICES	10-100-5002	FICA - CITY SHARE	35,000.00	34,403.12	39,780.00	33,782.00	50,729.48	
PERSONAL SERVICES	10-100-5003	WORKMAN'S COMPENSATION	5,500.00	696.93	10,400.00	1,247.00	1,500.00	
PERSONAL SERVICES	10-100-5004	H.A.L. INSURANCE	97,000.00	119,943.99	151,140.00	112,631.05	180,703.00	
PERSONAL SERVICES	10-100-5005	RETIREMENT - CITY SHARE	27,000.00	54,289.47	36,400.00	51,752.96	52,682.00	
PERSONAL SERVICES	10-100-5006	UNEMPLOYMENT COMP	125.00	-	125.00	-	125.00	
PERSONAL SERVICES	10-100-5007	DISABILITY	2,500.00	1,835.27	2,500.00	1,700.00	2,500.00	
PERSONAL SERVICES	10-100-5008	PENSION ADMINISTRATION	500.00	154.90	500.00	200.00	200.00	
PERSONAL SERVICES		PERSONAL SERVICES TOTAL	612,625.00	680,577.36	760,845.00	655,402.94	951,569.93	
OPERATING EXPENSE	10-100-5209	BANK FEES	500.00	233.81	500.00	218.12	300.00	
OPERATING EXPENSE	10-100-5210	LEGAL	6,000.00	3,572.72	6,000.00	1,038.73	4,000.00	
OPERATING EXPENSE	10-100-5211	AUDITING	13,500.00	18,953.25	15,500.00	15,593.00	16,000.00	
OPERATING EXPENSE	10-100-5212	ENGINEERING/CONSULTANT	10,000.00	9,595.14	10,000.00	4,528.65	60,000.00	1) Rate Study. 2) Outfall Design Study.
OPERATING EXPENSE	10-100-5213	PROFESSIONAL SERVICES	20,000.00	32,646.46	85,000.00	86,054.99	10,000.00	
OPERATING EXPENSE	10-100-5215	EMPLOYEE APPREC/SCHOOLING	600.00	2,985.01	600.00	243.39	1,000.00	
OPERATING EXPENSE	10-100-5216	POSTAGE	7,500.00	3,766.33	7,500.00	2,868.81	4,000.00	
OPERATING EXPENSE	10-100-5217	PRINTING & PUBLICATION	300.00	1,948.42	300.00	465.50	600.00	
OPERATING EXPENSE	10-100-5222	TRAVEL EXPENSE	5,000.00	1,930.05	5,000.00	2,044.21	5,000.00	
OPERATING EXPENSE	10-100-5223	TRAINING EXP/CONF REGISTR	4,000.00	4,411.15	5,000.00	7,843.01	9,000.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
OPERATING EXPENSE	10-100-5224	DUES	500.00	8,222.56	500.00	130.34	500.00	
OPERATING EXPENSE	10-100-5227	SOFTWARE MAINTENANCE	14,000.00	20,621.56	20,000.00	27,981.87	20,000.00	
OPERATING EXPENSE	10-100-5228	UTILITIES	75,000.00	66,792.54	75,000.00	86,166.71	75,000.00	
OPERATING EXPENSE	10-100-5229	TELEPHONE	6,000.00	3,186.74	6,000.00	3,173.38	6,000.00	
OPERATING EXPENSE	10-100-5230	VEHICLE INSURANCE	1,900.00	1,641.97	1,900.00	2,255.00	2,500.00	
OPERATING EXPENSE	10-100-5231	LIABILITY INSURANCE	10,000.00	3,718.61	5,000.00	4,261.00	5,000.00	
OPERATING EXPENSE	10-100-5232	BLDG & CONTENT INSURANCE	20,000.00	30,160.50	30,000.00	34,886.00	35,000.00	
OPERATING EXPENSE	10-100-5233	EMPLOYEE BONDS	-	-	-	-	-	
OPERATING EXPENSE	10-100-5234	FLOOD INSURANCE	-	-	-	-	-	
OPERATING EXPENSE	10-100-5236	RADIO MAINTENANCE	-	-	-	-	-	
OPERATING EXPENSE	10-100-5237	OFFICE EQUIPMENT MAINTENANCE	200.00	306.50	500.00	-	500.00	
OPERATING EXPENSE	10-100-5239	MOTORIZED EQUIPMENT MAINT	5,000.00	5,903.91	5,000.00	364.42	5,000.00	
OPERATING EXPENSE	10-100-5240	BUILDING MAINTENANCE	10,000.00	9,245.23	12,000.00	28,603.00	20,000.00	
OPERATING EXPENSE	10-100-5245	MEDICAL SCREENING	300.00	515.55	300.00	385.70	600.00	
OPERATING EXPENSE	10-100-5247	MAJOR MAINTENANCE	50,000.00	10,443.49	100,000.00	113,400.00	50,000.00	Requested 225K for Jetting and TV sewer mains.
OPERATING EXPENSE	10-100-5248	MAINTENANCE AGREEMENTS	500.00	-	500.00	-	500.00	
OPERATING EXPENSE	10-100-5249	CAR EXPENSE	2,300.00	-	2,300.00	-	500.00	
OPERATING EXPENSE	10-100-5258	OTHER OPERATING EXPENSE	-	71.90	-	-	-	
OPERATING EXPENSE	10-100-5266	CONTRACT MOWING	2,500.00	983.18	2,500.00	831.25	2,500.00	
OPERATING EXPENSE	10-100-5280	VEHICLE REPAIR STORM	-	-	-	-	1,000.00	
OPERATING EXPENSE	10-100-5281	BUILDING REPAIR STORM	-	1,746.12	1,000.00	225,000.00	10,000.00	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	265,600.00	243,602.70	397,900.00	648,337.08	344,500.00	
EXPENDABLE MAT & SUPPLIES	10-100-5359	OFFICE EQUIPMENT	500.00	29.99	500.00	38.57	7,000.00	
EXPENDABLE MAT & SUPPLIES	10-100-5360	OFFICE SUPPLIES	4,000.00	2,588.53	4,000.00	1,730.33	3,000.00	
EXPENDABLE MAT & SUPPLIES	10-100-5361	JANITORIAL SUPPLIES	500.00	476.17	500.00	98.42	500.00	
EXPENDABLE MAT & SUPPLIES	10-100-5362	SHOP SUPPLIES	1,000.00	792.64	1,000.00	200.00	1,000.00	
EXPENDABLE MAT & SUPPLIES	10-100-5363	CHEMICALS/SLUDGE DISPOSAL	80,000.00	89,557.94	80,000.00	122,759.00	100,000.00	
EXPENDABLE MAT & SUPPLIES	10-100-5369	SAFETY EQUIPMENT/TRAINING	8,000.00	1,688.28	8,000.00	1,143.80	4,000.00	
EXPENDABLE MAT & SUPPLIES	10-100-5370	GAS/OIL/DIESEL	4,000.00	3,194.31	4,000.00	2,793.00	5,000.00	
EXPENDABLE MAT & SUPPLIES	10-100-5371	UNIFORMS	700.00	5,309.82	700.00	1,657.18	2,500.00	
EXPENDABLE MAT & SUPPLIES	10-100-5372	BOOKS & MAPS	1,000.00	-	1,000.00	-	100.00	
EXPENDABLE MAT & SUPPLIES	10-100-5373	SMALL TOOLS	900.00	440.18	900.00	23.94	900.00	Requested 15K for Trash Pump; Trailer tools; Quick Saw
EXPENDABLE MAT & SUPPLIES	10-100-5374	SAND/GRAVEL/ROCK	-	-	-	-	500.00	
EXPENDABLE MAT & SUPPLIES	10-100-5383	SYSTEM MAINTENANCE	90,000.00	81,541.80	90,000.00	5,640.53	90,000.00	
EXPENDABLE MAT & SUPPLIES	10-100-5395	NON-CAPITAL EQUIPMENT	-	-	-	-	-	
EXPENDABLE MAT & SUPPLIES		EXPENDABLE MAT & SUPPLIES TOTAL	190,600.00	185,619.66	190,600.00	136,084.77	214,500.00	
RENTAL EXPENSE	10-100-5396	OTHER RENTAL EQUIPMENT	-	-	-	-	-	
RENTAL EXPENSE	10-100-5398	OFFICE EQUIPMENT	1,000.00	885.13	1,200.00	816.62	1,200.00	
RENTAL EXPENSE		RENTAL EXPENSE TOTAL	1,000.00	885.13	1,200.00	816.62	1,200.00	
OTHER CAPITAL OUTLAY	10-100-5401	OFFICE EQUIPMENT	2,000.00	617.45	2,000.00	-	2,000.00	
OTHER CAPITAL OUTLAY	10-100-5402	MOTORIZED EQUIPMENT	5,200.00	150.00	5,200.00	-	5,200.00	Requested 150K for Lift pumps; RAS pumps; WAS pumps
OTHER CAPITAL OUTLAY	10-100-5410	SPECIALIZED EQUIPMENT	-	-	100.00	-	100.00	
OTHER CAPITAL OUTLAY	10-100-5422	NON MOTORIZED EQUIP	-	-	-	-	-	
OTHER CAPITAL OUTLAY		OTHER CAPITAL OUTLAY TOTAL	7,200.00	767.45	7,300.00	-	7,300.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
CAPITAL IMPROVEMENTS	10-100-5501	MOTORIZED EQUIPMENT	50,000.00	9,509.80	50,000.00	-	50,000.00	Dump truck
CAPITAL IMPROVEMENTS	10-100-5510	CONSTRUCTION CONTRACTS	1,500,000.00	-	1,500,000.00	-	1,500,000.00	South Street Sewer (expense)
CAPITAL IMPROVEMENTS	10-100-5511	SEWER DIST CONST	1,502,200.00	-	1,502,200.00	-	1,502,200.00	For new subdivisions
CAPITAL IMPROVEMENTS	10-100-5512	SEWER CONSTRUCTION	-	-	-	212.80		
CAPITAL IMPROVEMENTS	10-100-5527	NON-MOTORIZED EQUIPMENT	-	-	-	-	-	Requested 130K for Bar Screen Rebuild
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	3,052,200.00	9,509.80	3,052,200.00	212.80	3,052,200.00	
TRANSFER OUT OF FUNDS	10-100-6300	TRANSFER TO OTHER FUNDS	-	-	-	-	-	
TRANSFER OUT OF FUNDS	10-100-6320	TRANS TO GENERAL	-	-	-	-	-	
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	-	-	-	-	-	
DEBT SERVICE	10-100-7300	WARRANT PRINCIPAL PMNT	-	-	1,500,000.00	-	1,500,000.00	Short-term (repayment)
DEBT SERVICE	10-100-7301	WARRANT INTEREST PMNT	-	-	150,000.00	-	150,000.00	
DEBT SERVICE	10-100-7302	BOND PAYMENT PRINCIPAL	122,421.00	-	110,000.00	110,000.00	115,000.00	
DEBT SERVICE	10-100-7303	BOND PAYMENT INTEREST	16,109.00	947.75	30,760.00	30,760.00	27,692.50	
DEBT SERVICE	10-100-7304	BOND ISSUE FEE	-	-	-	-	-	
DEBT SERVICE	10-100-7320	2012 SE SRF #C317638 PRINCIPAL	29,827.00	45,283.83	46,239.79	46,239.79	47,215.91	
DEBT SERVICE	10-100-7321	2012 SE SRF #C317638 INTEREST	29,714.00	9,657.99	8,702.03	8,702.03	7,725.91	
DEBT SERVICE	10-100-7322	2012 SE SRF #C317638 ADMIN FEE	4,599.00	4,599.04	4,143.83	4,143.83	3,679.00	58,620.82
DEBT SERVICE		DEBT SERVICE TOTAL	202,670.00	60,488.61	1,849,845.65	199,845.65	1,851,313.32	
BONDS RESTRICTED	10-100-8106	BOND RESERVE 2004	-	-	-	-	-	
BONDS RESTRICTED	10-100-8108	BOND RESERVE 2015	149,758.00	-	149,758.00	-	149,758.00	
BONDS RESTRICTED		BONDS RESTRICTED TOTAL	149,758.00	-	149,758.00	-	149,758.00	
REQUIREMENTS	10-100-9009	NECESSARY CASH RESERVE	378,153.65	-	272,082.65	-	132,449.23	
REQUIREMENTS		REQUIREMENTS TOTAL	378,153.65	-	272,082.65	-	132,449.23	
		TOTAL EXPENSES	4,859,806.65	1,181,450.71	6,681,731.30	1,640,699.86	6,704,790.48	
		WASTEWATER FUND TOTAL	-	1,042,942.45	-	778,290.48	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
WATER DIVISION ENTERPRISE FUND								
BUDGETED CASH	11-998-3101	CASH	1,977,170.92	1,131,795.05	(1,935,854.68)	(7,009,401.07)	1,376,991.43	
BUDGETED CASH	11-998-3250	INVESTMENTS (UNRESTRICTED)	-	244,469.16	-	247,783.03	248,997.61	
BUDGETED CASH	11-998-3261	WATER BOND RESERVE 2010	648,672.00	648,672.50	648,672.50	659,992.50	659,992.50	
BUDGETED CASH	11-998-3262	WATER BOND RESERVE 2016	437,262.00	437,262.88	437,262.88	444,893.88	444,893.88	
BUDGETED CASH	11-998-3263	WATER BOND RESERVE 2017	200,000.00	200,000.00	200,000.00	202,109.00	202,109.00	
BUDGETED CASH	11-998-3264	WATER BOND RESERVE 2012	850,000.00	850,000.00	850,000.00	857,974.00	857,974.00	
BUDGETED CASH	11-998-3266	CARGILL CONTRACT CAPITAL FUND	-	-	-	-	-	
BUDGETED CASH		BUDGETED CASH TOTAL	4,113,104.92	3,512,199.59	200,080.70	(4,596,648.66)	3,790,958.42	
FEDERAL FUNDS	11-110-4226	FEMA - EDA	1,580,000.00	-	880,000.00	-	880,000.00	For industrial water main
FEDERAL FUNDS	11-110-4227	SECURITY GRANT (DHHS)	-	-	-	-	-	
FEDERAL FUNDS		FEDERAL FUNDS TOTAL	1,580,000.00	-	880,000.00	-	880,000.00	
OPERATING REVENUE	11-110-4010	USER FEES WATER	10,000,000.00	7,814,471.02	12,000,000.00	8,475,322.59	13,500,000.00	Based on new rate study
OPERATING REVENUE	11-110-4030	MERCHANDISE SALES	15,000.00	23,024.18	15,000.00	39,900.00	16,750.00	
OPERATING REVENUE	11-110-4040	FORFEITED DISCOUNTS	15,000.00	17,980.33	15,000.00	13,700.00	15,000.00	
OPERATING REVENUE	11-110-4041	PAYMENT OF BILLS WRITTEN OFF	-	-	-	-	-	
OPERATING REVENUE	11-110-4045	OTHER OPERATING	2,000.00	1,800.01	2,000.00	1,795.50	2,000.00	
OPERATING REVENUE		OPERATING REVENUE TOTAL	10,032,000.00	7,857,275.54	12,032,000.00	8,530,718.09	13,533,750.00	
MISC. REVENUE	11-110-4503	INTEREST/CD	-	-	-	-	-	
MISC. REVENUE	11-110-4504	INTEREST	6,000.00	(1,614.97)	6,000.00	5,483.59	6,000.00	
MISC. REVENUE	11-110-4508	MISC REIMBURSEMENT	-	-	-	-	-	
MISC. REVENUE	11-110-4520	MISC REVENUE	2,000.00	570.00	2,000.00	-	2,000.00	
MISC. REVENUE	11-110-4523	INSURANCE PROCEEDS	-	-	-	34,477.00	-	
MISC. REVENUE	11-110-4528	REFUND OF NIFA CAP	-	-	-	-	-	
MISC. REVENUE	11-110-4532	NEW HOOK UP (RURAL)	-	-	-	-	-	
MISC. REVENUE	11-110-4533	REIMBURSEMENT NRD	10,000.00	-	10,000.00	24,255.00	10,000.00	
MISC. REVENUE	11-110-4539	REIMBURSED EXPENSE	-	-	-	-	-	
MISC. REVENUE	11-110-4546	NSF CHECK CHARGE	500.00	1,400.00	500.00	1,596.00	500.00	
MISC. REVENUE	11-110-4547	NDEE LOAN FORGIVENESS	1,445.00	607,121.08	1,445.00	-	1,445.00	CJ Review
MISC. REVENUE		MISC. REVENUE TOTAL	19,945.00	607,476.11	19,945.00	65,811.59	19,945.00	
DEBT SERVICE	11-110-4601	WARRANT INCOME	950,000.00	-	-	-	-	
DEBT SERVICE	11-110-4605	BOND PROCEEDS	14,000,000.00	-	-	-	9,100,000.00	Tower; Hwy 75 Pump; Black Elk Pumps
DEBT SERVICE	11-110-4606	2023 SRF STATE LOAN PROCEEDS	-	-	1,400,000.00	-	1,400,000.00	Ind. Water Main - Final year
DEBT SERVICE	11-110-4607	2021 SRF STATE LOAN PROCEEDS	22,700,000.00	5,217,903.00	8,150,000.00	17,540,699.00	500,000.00	WTP Expansion - Final year
DEBT SERVICE	11-110-4608	2022 SRF FEDERAL LOAN PROCEEDS	-	15,950,598.00	1,000,000.00	-	400,000.00	Intake; Equipment; Lime Solids - Final year
DEBT SERVICE	11-110-4609	LOAN FORGIVENESS	-	-	-	-	-	Final year to drawdown
DEBT SERVICE		DEBT SERVICE TOTAL	37,650,000.00	21,168,501.00	10,550,000.00	17,540,699.00	11,400,000.00	
TRANSFER IN OF FUNDS	11-110-4784	TRANS FROM SEWER	-	-	-	-	-	
TRANSFER IN OF FUNDS	11-110-4786	TRANS FROM DEBT SERVICE	100,000.00	100,000.00	1,100,000.00	-	1,100,000.00	If required for new subdivisions
TRANSFER IN OF FUNDS	11-110-4788	TRANS FROM SALES TAX	-	-	-	-	-	
TRANSFER IN OF FUNDS	11-110-4789	TRANS FROM GOVERNMENT (ARPA)	-	-	-	-	-	
TRANSFER IN OF FUNDS	11-110-4797	TRANS FROM TIF4	-	-	-	-	-	
TRANSFER IN OF FUNDS		TRANSFER IN OF FUNDS TOTAL	100,000.00	100,000.00	1,100,000.00	-	1,100,000.00	
		TOTAL REVENUE	53,495,049.92	33,245,452.24	24,782,025.70	21,540,580.02	30,724,653.42	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
PERSONAL SERVICES	11-110-5001	SALARIES	1,319,457.00	1,388,967.26	1,850,000.00	1,386,745.78	2,052,531.00	
PERSONAL SERVICES	11-110-5002	FICA - CITY SHARE	90,000.00	99,508.17	141,525.00	106,185.87	157,018.62	
PERSONAL SERVICES	11-110-5003	WORKMAN'S COMPENSATION	30,000.00	38,170.96	37,000.00	27,654.00	30,000.00	
PERSONAL SERVICES	11-110-5004	H.A.L. INSURANCE	300,000.00	331,497.62	432,240.00	333,766.16	493,154.00	
PERSONAL SERVICES	11-110-5005	RETIREMENT - CITY SHARE	75,000.00	144,399.39	129,500.00	144,565.68	163,343.00	
PERSONAL SERVICES	11-110-5006	UNEMPLOYMENT COMP	1,000.00	(94.13)	1,000.00	-	100.00	
PERSONAL SERVICES	11-110-5007	DISABILITY	10,000.00	6,103.60	10,000.00	7,813.75	8,000.00	
PERSONAL SERVICES	11-110-5008	PENSION ADMINISTRATION	1,700.00	723.68	1,400.00	707.00	1,000.00	
PERSONAL SERVICES		PERSONAL SERVICES TOTAL	1,827,157.00	2,009,276.55	2,602,665.00	2,007,438.24	2,905,146.62	
OPERATING EXPENSE	11-110-5209	BANK FEES	1,500.00	14,934.27	1,500.00	22,523.55	20,000.00	
OPERATING EXPENSE	11-110-5210	LEGAL	20,000.00	14,070.69	20,000.00	107,920.19	200,000.00	Industrial Main Litigation
OPERATING EXPENSE	11-110-5211	AUDITING	18,000.00	21,795.30	18,000.00	17,932.00	18,000.00	
OPERATING EXPENSE	11-110-5212	ENGINEERING/CONSULTANT	75,000.00	35,852.71	75,000.00	85,399.30	75,000.00	
OPERATING EXPENSE	11-110-5213	PROFESSIONAL SERVICES	100,000.00	51,270.09	325,000.00	273,865.62	325,000.00	Water tower; Rural water expansion
OPERATING EXPENSE	11-110-5215	EMPLOYEE APPREC/SCHOOLING	750.00	613.19	750.00	3,210.62	1,000.00	
OPERATING EXPENSE	11-110-5216	POSTAGE	18,000.00	13,655.57	18,000.00	15,154.02	18,000.00	
OPERATING EXPENSE	11-110-5217	PRINTING & PUBLICATION	5,000.00	6,866.27	8,000.00	2,207.80	8,000.00	
OPERATING EXPENSE	11-110-5222	TRAVEL EXPENSE	7,500.00	4,765.32	7,500.00	4,851.84	7,500.00	
OPERATING EXPENSE	11-110-5223	TRAINING EXP/CONF REGISTR	9,000.00	12,797.50	12,000.00	11,919.60	12,000.00	
OPERATING EXPENSE	11-110-5224	DUES	5,000.00	11,739.09	8,000.00	1,064.00	8,000.00	
OPERATING EXPENSE	11-110-5227	SOFTWARE MAINTENANCE	15,000.00	42,903.68	45,000.00	40,964.00	45,000.00	BS&A; PowerDMS (manuals)
OPERATING EXPENSE	11-110-5228	UTILITIES	900,000.00	863,725.25	900,000.00	952,258.72	900,000.00	
OPERATING EXPENSE	11-110-5229	TELEPHONE	5,000.00	5,552.91	5,000.00	4,942.28	34,000.00	Network changes
OPERATING EXPENSE	11-110-5230	VEHICLE INSURANCE	4,000.00	6,823.54	6,000.00	6,394.00	6,500.00	
OPERATING EXPENSE	11-110-5231	LIABILITY INSURANCE	17,500.00	18,593.07	19,000.00	21,306.00	22,000.00	
OPERATING EXPENSE	11-110-5232	BLDG & CONTENT INSURANCE	85,000.00	130,453.45	85,000.00	212,700.00	230,000.00	
OPERATING EXPENSE	11-110-5233	EMPLOYEE BONDS	-	-	-	-	-	
OPERATING EXPENSE	11-110-5234	FLOOD INSURANCE	-	-	-	-	-	
OPERATING EXPENSE	11-110-5236	RADIO MAINTENANCE	300.00	301.47	300.00	-	300.00	
OPERATING EXPENSE	11-110-5237	OFFICE EQUIPMENT MAINTENANCE	1,000.00	914.35	1,300.00	199.50	1,300.00	
OPERATING EXPENSE	11-110-5239	MOTORIZED EQUIPMENT MAINT	25,000.00	7,999.30	20,000.00	23,985.22	20,000.00	
OPERATING EXPENSE	11-110-5240	BUILDING MAINTENANCE	160,000.00	156,569.14	160,000.00	130,000.00	285,000.00	
OPERATING EXPENSE	11-110-5245	MEDICAL SCREENING	1,200.00	1,485.10	1,200.00	40,108.00	1,800.00	Ben?
OPERATING EXPENSE	11-110-5247	MAJOR MAINTENANCE	1,470,000.00	269,390.11	1,500,000.00	353,221.40	505,000.00	
OPERATING EXPENSE	11-110-5248	MAINT-PLANT ELECTRONIC MAINT	75,000.00	89,646.69	75,000.00	57,788.50	75,000.00	
OPERATING EXPENSE	11-110-5249	CAR EXPENSE	8,000.00	189.26	8,000.00	1,666.49	8,000.00	
OPERATING EXPENSE	11-110-5250	BAD ACCOUNTS	-	-	-	-	-	
OPERATING EXPENSE	11-110-5258	OTHER OPERATING EXPENSE	8,000.00	978.98	8,000.00	798.00	2,000.00	
OPERATING EXPENSE	11-110-5266	CONTRACT MOWING	9,000.00	9,380.36	9,000.00	6,651.33	9,000.00	
OPERATING EXPENSE	11-110-5281	BUILDING REPAIR STORM	-	-	1,000.00	-	1,000.00	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	3,043,750.00	1,793,266.66	3,337,550.00	2,399,031.98	2,838,400.00	
EXPENDABLE MAT & SUPPLIES	11-110-5359	OFFICE EQUIPMENT	500.00	-	500.00	480.13	500.00	
EXPENDABLE MAT & SUPPLIES	11-110-5360	OFFICE SUPPLIES	7,500.00	4,872.82	7,500.00	14,410.00	7,500.00	
EXPENDABLE MAT & SUPPLIES	11-110-5361	JANITORIAL SUPPLIES	2,500.00	1,193.81	3,000.00	2,424.59	3,000.00	
EXPENDABLE MAT & SUPPLIES	11-110-5362	SHOP SUPPLIES	3,500.00	23,114.80	25,000.00	5,430.39	25,000.00	
EXPENDABLE MAT & SUPPLIES	11-110-5363	CHEMICALS	1,500,000.00	2,121,317.19	2,000,000.00	2,000,258.70	2,250,000.00	
EXPENDABLE MAT & SUPPLIES	11-110-5369	SAFETY EQUIPMENT/TRAINING	10,000.00	1,208.12	10,000.00	1,635.90	10,000.00	
EXPENDABLE MAT & SUPPLIES	11-110-5370	GAS/OIL/DIESEL	85,000.00	23,728.30	85,000.00	6,020.91	85,000.00	CJ - why so low?
EXPENDABLE MAT & SUPPLIES	11-110-5371	UNIFORMS	3,000.00	2,445.02	3,000.00	10,467.10	3,000.00	
EXPENDABLE MAT & SUPPLIES	11-110-5372	BOOKS & MAPS	5,000.00	-	5,000.00	-	500.00	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
EXPENDABLE MAT & SUPPLIES	11-110-5373	SMALL TOOLS	20,000.00	15,816.73	20,000.00	3,384.85	10,000.00	
EXPENDABLE MAT & SUPPLIES	11-110-5383	SYSTEM MAINTENANCE	135,000.00	181,991.11	150,000.00	177,467.00	280,000.00	
EXPENDABLE MAT & SUPPLIES	11-110-5386	SAFETY ITEMS	-	-	-	-	-	
EXPENDABLE MAT & SUPPLIES	11-110-5388	MISC PARTS & SERVICE	-	-	-	-	-	
EXPENDABLE MAT & SUPPLIES	11-110-5395	NON-CAPITAL EQUIPMENT	-	-	-	-	-	
EXPENDABLE MAT & SUPPLIES		EXPENDABLE MAT & SUPPLIES TOTAL	1,772,000.00	2,375,687.90	2,309,000.00	2,221,979.57	2,674,500.00	
RENTAL EXPENSE	11-110-5396	OTHER RENTAL EQUIPMENT	1,500.00	4,986.89	8,000.00	901.74	8,000.00	
RENTAL EXPENSE	11-110-5398	OFFICE EQUIPMENT	5,000.00	1,005.40	5,000.00	816.62	5,000.00	
RENTAL EXPENSE		RENTAL EXPENSE TOTAL	6,500.00	5,992.29	13,000.00	1,718.36	13,000.00	
OTHER CAPITAL OUTLAY	11-110-5401	OFFICE EQUIPMENT	10,000.00	6,067.49	10,000.00	4,881.10	23,000.00	10K base; 13K Network upgrade
OTHER CAPITAL OUTLAY	11-110-5402	MOTORIZED EQUIPMENT	110,000.00	12,814.06	50,000.00	3,894.24	50,000.00	
OTHER CAPITAL OUTLAY	11-110-5403	NON-MOTORIZED EQUIPMENT	-	-	-	-	24,000.00	Wheel packer; Breaker; Tamper
OTHER CAPITAL OUTLAY	11-110-5409	METERS	50,000.00	51,123.21	80,000.00	41,230.00	80,000.00	
OTHER CAPITAL OUTLAY	11-110-5410	SPECIALIZED EQUIPMENT	-	-	-	-	200,000.00	SCADA upgrades
OTHER CAPITAL OUTLAY	11-110-5415	EQUIPMENT	-	-	-	-	250,000.00	Air Handling for CH Room
OTHER CAPITAL OUTLAY		OTHER CAPITAL OUTLAY TOTAL	170,000.00	70,004.76	140,000.00	50,005.34	627,000.00	
CAPITAL IMPROVEMENTS	11-110-5501	MOTORIZED EQUIPMENT	80,000.00	19,616.64	300,000.00	30,249.52	250,000.00	175K Dump Truck; 75K Mark's truck (all from water); (Requested 100K Utility Truck and 75K Mini)
CAPITAL IMPROVEMENTS	11-110-5503	WATER LINES	-	-	-	-	-	
CAPITAL IMPROVEMENTS	11-110-5509	PLANT SECURITY CAMERA	-	-	-	-	30,000.00	New cameras at Water Plant
CAPITAL IMPROVEMENTS	11-110-5510	CONSTRUCTION CONTRACTS	-	177,316.19	-	6,261.64	-	
CAPITAL IMPROVEMENTS	11-110-5511	WATER DISTRICT CONSTRUCTION	950,000.00	626.46	1,100,000.00	71,400.00	1,100,000.00	If required for new subdivisions
CAPITAL IMPROVEMENTS	11-110-5512	WATER CONSTRUCTION	4,000,000.00	6,025,533.87	-	762,234.00	9,100,000.00	Tower; Hwy 75 Pump; Black Elk Pumps
CAPITAL IMPROVEMENTS	11-110-5513	LIME SOLIDS PROJECT	4,500,000.00	3,682,479.63	1,000,000.00	1,835,000.00	200,000.00	Final year of construction
CAPITAL IMPROVEMENTS	11-110-5514	INTAKE PROJECT	1,500,000.00	1,608,030.77	-	8,401.00	-	
CAPITAL IMPROVEMENTS	11-110-5515	MAIN MAINTENANCE	1,300,000.00	1,495,398.90	1,000,000.00	474,100.00	1,000,000.00	
CAPITAL IMPROVEMENTS	11-110-5517	SPECIALIZED EQUIPMENT	-	-	350,000.00	127,912.75	350,000.00	Parts/Spare Pump
CAPITAL IMPROVEMENTS	11-110-5521	ARPA FUNDED PROJECTS	-	-	-	-	-	
CAPITAL IMPROVEMENTS	11-110-5527	NON-MOTORIZED EQUIPMENT	-	-	-	-	-	
CAPITAL IMPROVEMENTS	11-110-5530	EQUIPMENT REPAIR/REPLACEMENT	-	-	-	-	300,000.00	Following HDR facility review
CAPITAL IMPROVEMENTS	11-110-5558	WTP EXPANSION	28,500,000.00	14,820,597.01	5,000,000.00	4,526,760.70	500,000.00	Final year of construction
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	40,830,000.00	27,829,599.47	8,750,000.00	7,842,319.61	12,830,000.00	
TRANSFER OUT OF FUNDS	11-110-6302	TRANS TO SEWER	-	-	-	-	-	
TRANSFER OUT OF FUNDS	11-110-6303	TRANS TO STREET	-	-	-	-	-	
TRANSFER OUT OF FUNDS	11-110-6304	TRANS TO DEBT	-	-	-	-	-	
TRANSFER OUT OF FUNDS	11-110-6320	TRANS TO GENERAL	-	-	-	-	-	
TRANSFER OUT OF FUNDS	11-110-6325	TRANS TO SALES TAX	-	-	-	-	-	
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	-	-	-	-	-	
DEBT SERVICE	11-110-7300	WARRANT PRINCIPAL	-	-	-	-	-	
DEBT SERVICE	11-110-7301	WARRANT INTEREST	-	-	-	-	-	
DEBT SERVICE	11-110-7302	BOND PAYMENT PRINCIPAL	1,555,000.00	1,555,000.00	1,145,000.00	1,211,312.50	1,125,000.00	
DEBT SERVICE	11-110-7303	BOND PAYMENT INTEREST	573,490.00	804,477.00	515,448.75	449,136.25	473,901.25	
DEBT SERVICE	11-110-7304	BOND ISSUE FEE	100,000.00	-	-	24,000.00	20,000.00	
DEBT SERVICE	11-110-7318	BOND CAP RESERVATION DEPOSIT	-	-	-	-	-	
DEBT SERVICE	11-110-7320	2018 WA SRF #D311619 PRINCIPAL	38,113.96	38,113.96	38,880.05	38,880.05	39,661.54	
DEBT SERVICE	11-110-7321	2018 WA SRF #D311619 INTEREST	26,110.48	26,110.48	25,344.39	25,344.39	24,562.90	Total Annual Payment

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
DEBT SERVICE	11-110-7322	2018 WA SRF #D311619 ADMIN FEE	6,527.62	6,527.62	6,336.10	6,336.10	6,140.73	70,365.17
DEBT SERVICE	11-110-7323	2010 WA SRF #D311530 PRINCIPAL	83,655.01	83,655.01	85,547.84	85,547.84	87,483.50	
DEBT SERVICE	11-110-7324	2010 WA SRF #D311530 INTEREST	46,481.41	46,481.41	44,588.58	44,588.58	42,652.92	
DEBT SERVICE	11-110-7325	2010 WA SRF #D311530 ADMIN FEE	20,658.40	20,658.40	19,817.15	19,817.15	18,956.86	149,093.28
DEBT SERVICE	11-110-7326	2021 WA SRF #D311647 PRINCIPAL	261,433.44	124,180.90	248,361.80	437,926.18	437,926.18	437,926.18
DEBT SERVICE	11-110-7327	2021 WA SRF #D311647 INTEREST	-	-	-	-	-	Zero Interest
DEBT SERVICE	11-110-7328	2021 WA SRF #D311647 ADMIN FEE	-	-	-	-	-	Zero Admin Fee
DEBT SERVICE	11-110-7329	2023 BANS PRINCIPAL	-	-	-	-	-	Zero Principal
DEBT SERVICE	11-110-7330	2023 BANS INTEREST	628,638.89	628,638.88	610,000.00	610,000.00	610,000.00	
DEBT SERVICE	11-110-7331	2023 BANS ADMIN FEE	-	-	-	-	-	Zero Admin Fee
DEBT SERVICE	11-110-7332	2023A SRF #D311682 PRINCIPAL	-	-	-	-	547,785.22	Zero Principal First Payment
DEBT SERVICE	11-110-7333	2023A SRF #D311682 INTEREST	-	51,719.48	71,012.50	134,724.09	177,062.58	
DEBT SERVICE	11-110-7334	2023A SRF #D311682 ADMIN FEE	-	51,719.48	71,012.50	134,724.09	177,062.58	901,910.38
DEBT SERVICE	11-110-7335	2023B SRF #D311704 PRINCIPAL	35,965.00	-	-	-	17,728.48	Zero Principal First Payment
DEBT SERVICE	11-110-7336	2023B SRF #D311704 INTEREST	5,813.00	-	8,000.00	4,791.28	5,730.44	Zero Admin Fee
DEBT SERVICE	11-110-7337	2023B SRF #D311704 ADMIN FEE	5,813.00	-	8,000.00	-	-	Zero Admin Fee
DEBT SERVICE		DEBT SERVICE TOTAL	3,387,700.21	3,437,282.62	2,897,349.66	3,227,128.50	3,811,655.18	
BONDS RESTRICTED	11-110-8109	BOND RESERVE 2012	850,000.00	-	850,000.00	-	850,000.00	
BONDS RESTRICTED	11-110-8110	BOND RESERVE (2010)	650,000.00	-	648,672.50	-	648,672.50	
BONDS RESTRICTED	11-110-8111	BOND RESERVE (2016)	437,262.00	-	437,262.88	-	437,262.88	
BONDS RESTRICTED	11-110-8112	BOND RESERVE 2017	200,000.00	-	200,000.00	-	200,000.00	
BONDS RESTRICTED		BONDS RESTRICTED TOTAL	2,137,262.00	-	2,135,935.38	-	2,135,935.38	2,413,966.99
REQUIREMENTS	11-110-9009	NECESSARY CASH RESERVE	1,187,468.01	-	2,596,525.66	-	2,889,016.24	
REQUIREMENTS		REQUIREMENTS TOTAL	1,187,468.01	-	2,596,525.66	-	2,889,016.24	
		TOTAL EXPENSES	54,361,837.22	37,521,110.25	24,782,025.70	17,749,621.60	30,724,653.42	
		WATER FUND TOTAL	(866,787.30)	(4,275,658.01)	-	3,790,958.42	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
HOTEL OCCUPATION TAX FUND								
BUDGETED CASH	14-998-3101	CASH	211,251.78	263,714.26	211,956.76	236,398.09	122,270.98	
BUDGETED CASH		BUDGETED CASH TOTAL	211,251.78	263,714.26	211,956.76	236,398.09	122,270.98	
LICENSE & PERMITS	14-140-4111	OCCUPATION TAX	140,000.00	190,040.13	160,000.00	139,930.79	140,000.00	
LICENSE & PERMITS		LICENSE & PERMITS TOTAL	140,000.00	190,040.13	160,000.00	139,930.79	140,000.00	
MISC. REVENUE	14-140-4504	INTEREST	500.00	390.63	500.00	471.60	500.00	
MISC. REVENUE		MISC. REVENUE TOTAL	500.00	390.63	500.00	471.60	500.00	
		TOTAL REVENUE	351,751.78	454,145.02	372,456.76	376,800.48	262,770.98	
OPERATING EXPENSE	14-140-5267	TOURISM & COMMUNITY BETTERMENT	130,000.00	26,730.73	70,000.00	24,529.50	25,000.00	Projects
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	130,000.00	26,730.73	70,000.00	24,529.50	25,000.00	
CAPITAL IMPROVEMENTS	14-140-5521	OTHER CAPITAL OUTLAY	-	-	-	-	-	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	-	-	-	-	-	
TRANSFER OUT OF FUNDS	14-140-6303	TRANS TO STREET	-	-	-	-	40,000.00	Holiday Lights
TRANSFER OUT OF FUNDS	14-140-6320	TRANS TO GENERAL	120,000.00	120,000.00	230,000.00	230,000.00	90,000.00	60K Chamber Agreement; 30K Marketing / Placemaker Support
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	120,000.00	120,000.00	230,000.00	230,000.00	130,000.00	
REQUIREMENTS	14-140-9009	NECESSARY CASH RESERVE	101,751.78	-	72,456.76	-	107,770.98	
REQUIREMENTS		REQUIREMENTS TOTAL	101,751.78	-	72,456.76	-	107,770.98	
		TOTAL EXPENSES	351,751.78	146,730.73	372,456.76	254,529.50	262,770.98	
		OCCUPATION TAX TOTAL	-	307,414.29	-	122,270.98	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
DONATIONS FUND								
BUDGETED CASH	16-998-3100	UNCOMMITTED CASH	4,175.02	4,428.58	4,895.02	5,559.05	6,067.72	
BUDGETED CASH	16-998-3103	POLICE DONATED CASH	2,317.25	2,112.25	4,317.25	3,312.25	43,912.25	
BUDGETED CASH	16-998-3107	ANIMAL CONTROL DONATED CASH	7,827.55	7,827.55	7,827.55	7,827.55	7,827.55	
BUDGETED CASH	16-998-3108	LIBRARY DONATED CASH	14,993.63	16,198.17	12,205.13	15,281.51	59,672.48	
BUDGETED CASH	16-998-3110	PARK DONATED CASH	4,812.14	26,219.44	6,812.14	52,219.44	27,734.38	
BUDGETED CASH	16-998-3114	EMPLOYEE APPRECIATION DONATED	202.51	602.31	2,477.25	1,572.71	2,950.60	
BUDGETED CASH	16-998-3122	VETERANS TRIBUTE PLAZA DONATE	225.00	2,850.72	(225.00)	1,131.03	1,015.63	
BUDGETED CASH	16-998-3125	POLICE FEDERAL FORFEITURES	665.80	665.84	665.80	-	-	
BUDGETED CASH	16-998-3126	POLICE FED FORFEITURES 415	-	-	-	-	-	
BUDGETED CASH	16-998-3128	SKATEBOARD PARK	3,326.51	3,526.51	3,336.51	3,536.51	3,536.51	
BUDGETED CASH	16-998-3130	RECYCLE	-	-	-	-	-	
BUDGETED CASH	16-998-3131	FIREWORKS	-	5,740.16	-	5,790.16	5,790.16	
BUDGETED CASH	16-998-3132	K-9	13,440.05	13,440.05	13,440.05	13,440.05	13,440.05	
BUDGETED CASH	16-998-3133	GENERATIONS PARK	119,000.00	134,000.00	-	326,535.00	-	
BUDGETED CASH	16-998-3134	FIRE DEPARTMENT	-	100.00	-	250.00	10,850.00	
BUDGETED CASH		BUDGETED CASH TOTAL	170,985.46	217,711.58	55,751.70	436,455.26	182,797.33	
MISC. REVENUE	16-160-4504	INTEREST	200.00	928.42	360.00	642.67	600.00	
MISC. REVENUE		MISC. REVENUE TOTAL	200.00	928.42	360.00	642.67	600.00	
DONATIONS	16-160-4680	UNCOMMITTED CASH	100.00	717.33	100.00	-	100.00	
DONATIONS	16-160-4681	ANIMAL SHELTER	100.00	-	100.00	-	100.00	
DONATIONS	16-160-4682	POLICE	1,000.00	1,200.00	1,000.00	40,600.00	1,000.00	
DONATIONS	16-160-4684	LIBRARY	1,000.00	1,182.31	1,000.00	44,390.97	1,000.00	
DONATIONS	16-160-4686	PARK	100.00	33,679.65	100.00	-	100.00	
DONATIONS	16-160-4687	EMPLOYEE APPRECIATION	5,000.00	6,050.00	5,000.00	6,700.00	6,500.00	
DONATIONS	16-160-4688	POLICE FEDERAL FORFEITURES	-	-	-	-	-	
DONATIONS	16-160-4689	VETERANS TRIBUTE PLAZA	1,000.00	98,570.44	1,000.00	1,250.00	1,000.00	
DONATIONS	16-160-4692	SKATEBOARD PARK	100.00	10.00	100.00	-	100.00	
DONATIONS	16-160-4693	POLICE FEDERAL FORFEITURES HSI	-	-	-	-	-	
DONATIONS	16-160-4694	K-9	100.00	-	100.00	-	-	
DONATIONS	16-160-4697	FIREWORKS	2,000.00	50.00	2,000.00	-	1,000.00	
DONATIONS	16-160-4698	GENERATIONS PARK	10,000.00	192,535.00	100.00	85,000.00	-	FY25 Transfer
DONATIONS	16-160-4699	FIRE DEPARTMENT	-	150.00	100.00	10,600.00	100.00	
DONATIONS		DONATIONS TOTAL	20,500.00	334,144.73	10,700.00	188,540.97	11,000.00	
TRANSFER IN OF FUNDS	16-160-4782	TRANS FROM KENO	-	-	-	-	-	
TRANSFER IN OF FUNDS		TRANSFER IN OF FUNDS TOTAL	-	-	-	-	-	
		TOTAL REVENUE	191,685.46	552,784.73	66,811.70	625,638.90	194,397.33	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
OPERATING EXPENSE	16-160-5210	UNCOMMITTED CASH	4,475.02	-	4,475.02	134.00	100.00	
OPERATING EXPENSE	16-160-5214	ANIMAL CONTROL	7,927.55	-	7,927.55	-	100.00	
OPERATING EXPENSE	16-160-5218	POLICE	3,317.25	-	3,317.25	-	1,000.00	
OPERATING EXPENSE	16-160-5222	LIBRARY	15,993.63	2,098.97	15,993.63	-	1,000.00	
OPERATING EXPENSE	16-160-5226	PARK	4,912.14	7,679.65	4,912.14	24,485.06	100.00	
OPERATING EXPENSE	16-160-5230	EMPLOYEE APPRECIATION	5,202.51	5,079.60	5,202.51	5,322.11	6,500.00	
OPERATING EXPENSE	16-160-5234	VETERANS TRIBUTE PLAZA	1,225.00	100,290.13	1,225.00	1,365.40	1,000.00	
OPERATING EXPENSE	16-160-5238	POLICE FEDERAL FORFEITURES	665.80	665.80	665.80	-	-	
OPERATING EXPENSE	16-160-5242	SKATEBOARD PARK	3,426.51	-	3,426.51	-	100.00	
OPERATING EXPENSE	16-160-5246	POLICE FEDERAL FORFEITURES HSI	-	-	-	-	-	
OPERATING EXPENSE	16-160-5250	K-9	13,540.05	-	13,540.05	-	-	
OPERATING EXPENSE	16-160-5254	FIREWORKS	2,000.00	-	2,000.00	-	1,000.00	
OPERATING EXPENSE	16-160-5255	GENERATIONS PARK	129,000.00	-	129,000.00	411,535.00	-	
OPERATING EXPENSE	16-160-5256	FIRE DEPARTMENT	-	-	-	-	100.00	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	191,685.46	115,814.15	191,685.46	442,841.57	11,000.00	
TRANSFER OUT OF FUNDS	16-160-6320	TRANS TO GENERAL	-	-	-	-	-	
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	-	-	-	-	-	
REQUIREMENTS	16-160-9009	NECESSARY CASH RESERVE	-	-	-	-	-	
REQUIREMENTS		REQUIREMENTS TOTAL	-	-	-	-	-	
		TOTAL EXPENSES	191,685.46	115,814.15	191,685.46	442,841.57	11,000.00	
		DONATED FUNDS TOTAL	-	436,970.58	(124,873.76)	182,797.33	183,397.33	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
ECONOMIC DEVELOPMENT (LB840) FUND								
BUDGETED CASH	20-998-3101	CASH	685,850.86	435,674.02	533,099.62	1,029,159.94	631,921.42	
BUDGETED CASH	20-998-310X	RESERVED FOR APPROVED PROJECTS	-	-	-	-	2,670,000.00	2M NDED Grant; 300K Blair Crossing; 250K Design Plastics; 120K Tofu Group Social House
BUDGETED CASH		BUDGETED CASH TOTAL	685,850.86	435,674.02	533,099.62	1,029,159.94	3,301,921.42	
MISC. REVENUE	20-200-4504	INTEREST	1,000.00	1,454.83	1,000.00	4,761.48	1,000.00	
MISC. REVENUE	20-200-4512	SALE OF LAND (REIMB)	40,000.00	69,000.00	-	33,000.00	-	
MISC. REVENUE	20-200-4520	MISC REVENUE	-	-	-	2,000,000.00	-	FY25 NDED Grant for Dana Village
MISC. REVENUE		MISC. REVENUE TOTAL	41,000.00	70,454.83	1,000.00	2,037,761.48	1,000.00	
DEBT SERVICE	20-200-4609	LOAN REPAYMENT	7,142.00	22,585.52	7,142.00	-	7,142.00	
DEBT SERVICE		DEBT SERVICE TOTAL	7,142.00	22,585.52	7,142.00	-	7,142.00	
TRANSFER IN OF FUNDS	20-200-4788	TRANS FROM SALES TAX	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	
TRANSFER IN OF FUNDS		TRANSFER IN OF FUNDS TOTAL	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	
		TOTAL REVENUE	1,083,992.86	878,714.37	891,241.62	3,416,921.42	3,660,063.42	
OPERATING EXPENSE	20-200-5222	TRAVEL EXPENSE	5,000.00	-	5,000.00	-	5,000.00	
OPERATING EXPENSE	20-200-5257	MISC EXPENSE	-	-	3,000.00	-	3,000.00	
OPERATING EXPENSE	20-200-6605	NOVOZYMES	-	-	-	-	-	
OPERATING EXPENSE	20-200-6616	GATEWAY CONTRACT	100,000.00	100,000.00	100,000.00	100,000.00	120,000.00	
OPERATING EXPENSE	20-200-6617	840 PROJECTS	750,000.00	-	383,241.62	15,000.00	460,000.00	FY25 15K Prairie Star Botanicals
OPERATING EXPENSE	20-200-6618	840 PROJECTS: WORKFORCE HOUSING	100,000.00	-	300,000.00	-	300,000.00	
OPERATING EXPENSE	20-200-6620	RESERVED FOR APPROVED PROJECTS	-	-	-	-	2,670,000.00	2M NDED Grant; 300K Blair Crossing; 250K Design Plastics; 120K Tofu Group Social House
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	955,000.00	100,000.00	791,241.62	115,000.00	3,558,000.00	
REQUIREMENTS	20-200-9009	NECESSARY CASH RESERVE	128,992.86	-	100,000.00	-	102,063.42	
REQUIREMENTS		REQUIREMENTS TOTAL	128,992.86	-	100,000.00	-	102,063.42	
		TOTAL EXPENSES	1,083,992.86	100,000.00	891,241.62	115,000.00	3,660,063.42	
		ECON DEV (840) TOTAL	-	778,714.37	-	3,301,921.42	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
KENO OCCUPATION TAX FUND								
BUDGETED CASH	22-998-3101	CASH	103,822.57	224,917.26	174,269.48	194,957.71	299,468.91	
BUDGETED CASH	22-998-3250	INVESTMENTS (UNRESTRICTED)	-	-	-	-	-	
BUDGETED CASH		BUDGETED CASH TOTAL	103,822.57	224,917.26	174,269.48	194,957.71	299,468.91	
KENO	22-220-4011	KENO RECEIPTS	120,000.00	109,747.08	120,000.00	130,290.00	120,000.00	
KENO		KENO TOTAL	120,000.00	109,747.08	120,000.00	130,290.00	120,000.00	
MISC. REVENUE	22-220-4504	INTEREST	100.00	225.19	100.00	184.80	100.00	
MISC. REVENUE		MISC. REVENUE TOTAL	100.00	225.19	100.00	184.80	100.00	
		TOTAL REVENUE	223,922.57	334,889.53	294,369.48	325,432.51	419,568.91	
OPERATING EXPENSE	22-220-5211	AUDITING	-	-	-	-	-	
OPERATING EXPENSE	22-220-6701	COMMUNITY BETTERMENT PROJECT	60,000.00	15,662.98	60,000.00	-	100,000.00	Community Betterment Projects
OPERATING EXPENSE	22-220-6702	PAYMENT OF STATE TAX	30,000.00	22,780.00	25,000.00	25,863.60	25,000.00	
OPERATING EXPENSE	22-220-6703	STATE LICENSE FEE	150.00	100.00	150.00	100.00	150.00	
OPERATING EXPENSE	22-220-6704	PAYMENT TO DEBT SERVICE	-	-	-	-	-	
OPERATING EXPENSE	22-220-6705	MISC EXPENSE	-	-	-	-	-	
OPERATING EXPENSE	22-220-6706	CARRYOVER PROJECTS/COMM BETTER	-	-	-	-	-	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	90,150.00	38,542.98	85,150.00	25,963.60	125,150.00	
TRANSFER OUT OF FUNDS	22-220-6303	TRANS TO STREET	-	-	-	-	-	
TRANSFER OUT OF FUNDS	22-220-6304	TRANS TO DEBT	-	-	-	-	-	
TRANSFER OUT OF FUNDS	22-220-6320	TRANS TO GENERAL	100,000.00	100,000.00	200,000.00	-	35,000.00	Senior Center Support
TRANSFER OUT OF FUNDS	22-220-6324	TRANS TO RESCUE	-	-	-	-	-	
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	100,000.00	100,000.00	200,000.00	-	35,000.00	
REQUIREMENTS	22-220-9009	NECESSARY CASH RESERVE	33,772.57	-	9,219.48	-	259,418.91	
REQUIREMENTS		REQUIREMENTS TOTAL	33,772.57	-	9,219.48	-	259,418.91	
		TOTAL EXPENSES	223,922.57	138,542.98	294,369.48	25,963.60	419,568.91	
		KENO FUND TOTAL	-	196,346.55	-	299,468.91	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
TIF3 (WOODHOUSE) DEVELOPMENT								
BUDGETED CASH	24-998-3101	CASH	-	65,020.05	36,824.77	107,046.43	17,371.76	
BUDGETED CASH	24-998-3252	INVESTMENT BOND RESERVE	-	-	-	-	-	
BUDGETED CASH	24-998-3258	FUTURE BOND/INTEREST PAYMENT	-	-	-	-	-	
BUDGETED CASH		BUDGETED CASH TOTAL	-	65,020.05	36,824.77	107,046.43	17,371.76	
OTHER LOCAL TAX	24-240-4104	PROPERTY TAX CREDIT	-	2,803.06	3,000.00	8,459.96	3,000.00	
OTHER LOCAL TAX	24-240-4105	HOMESTEAD EXEMPTION	-	-	-	-	-	
OTHER LOCAL TAX		OTHER LOCAL TAX TOTAL	-	2,803.06	3,000.00	8,459.96	3,000.00	
MISC. REVENUE	24-240-4115	RECEIPTS COUNTY TREASURER	51,200.00	39,619.52	51,200.00	28,533.04	30,000.00	
MISC. REVENUE	24-240-4504	INTEREST	-	-	-	-	-	
MISC. REVENUE		MISC. REVENUE TOTAL	51,200.00	39,619.52	51,200.00	28,533.04	30,000.00	
TRANSFER IN OF FUNDS	24-240-4788	TRANS FROM SALES TAX	-	-	-	-	-	
TRANSFER IN OF FUNDS		TRANSFER IN OF FUNDS TOTAL	-	-	-	-	-	
		TOTAL REVENUE	51,200.00	107,442.63	91,024.77	144,039.43	50,371.76	
OPERATING EXPENSE	24-240-5262	COUNTY TREASURER COMMISSIONS	510.00	396.20	510.00	142.67	510.00	
OPERATING EXPENSE	24-240-6618	TIF PROJECTS	-	-	-	-	-	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	510.00	396.20	510.00	142.67	510.00	
DEBT SERVICE	24-240-7302	BOND PAYMENT PRINCIPAL	46,100.00	-	46,100.00	115,250.00	36,880.00	
DEBT SERVICE	24-240-7303	BOND PAYMENT INTEREST	4,510.00	-	4,510.00	11,275.00	3,608.00	
DEBT SERVICE		DEBT SERVICE TOTAL	50,610.00	-	50,610.00	126,525.00	40,488.00	
REQUIREMENTS	24-240-9009	NECESSARY CASH RESERVE	80.00	-	39,904.77	-	9,373.76	
REQUIREMENTS		REQUIREMENTS TOTAL	80.00	-	39,904.77	-	9,373.76	
		TOTAL EXPENSES	51,200.00	396.20	91,024.77	126,667.67	50,371.76	
		TIF3 (WOODHOUSE) TOTAL	-	107,046.43	-	17,371.76	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
TIF4 (TRANS HILLS) DEVELOPMENT								
BUDGETED CASH	25-998-3101	CASH	20,316.21	(55,155.48)	124,759.91	158,882.35	92,637.98	
BUDGETED CASH	25-998-3252	INVESTMENT BOND RESERVE	-	-	-	-	-	
BUDGETED CASH	25-998-3258	FUTURE BOND/INTEREST PAYMENT	-	-	-	-	-	
BUDGETED CASH		BUDGETED CASH TOTAL	20,316.21	(55,155.48)	124,759.91	158,882.35	92,637.98	
OTHER LOCAL TAX	25-250-4104	PROPERTY TAX CREDIT	-	9,369.50	8,000.00	31,208.00	8,000.00	
OTHER LOCAL TAX	25-250-4105	HOMESTEAD EXEMPTION	-	6,077.20	6,000.00	5,616.00	6,000.00	
OTHER LOCAL TAX		OTHER LOCAL TAX TOTAL	-	15,446.70	14,000.00	36,824.00	14,000.00	
MISC. REVENUE	25-250-4115	RECEIPTS COUNTY TREASURER	45,000.00	126,176.94	90,000.00	84,092.00	90,000.00	
MISC. REVENUE	25-250-4504	INTEREST	-	-	-	-	-	
MISC. REVENUE	25-250-4605	BOND PROCEEDS	-	-	-	-	-	
MISC. REVENUE		MISC. REVENUE TOTAL	45,000.00	126,176.94	90,000.00	84,092.00	90,000.00	
DEBT SERVICE	25-250-4601	WARRANT INCOME	-	-	-	-	-	
DEBT SERVICE		DEBT SERVICE TOTAL	-	-	-	-	-	
TRANSFER IN OF FUNDS	25-250-4788	TRANS FROM SALES TAX	130,000.00	130,000.00	-	-	50,000.00	For public improvements
TRANSFER IN OF FUNDS		TRANSFER IN OF FUNDS TOTAL	130,000.00	130,000.00	-	-	50,000.00	
		TOTAL REVENUE	195,316.21	216,468.16	228,759.91	279,798.35	246,637.98	
OPERATING EXPENSE	25-250-5262	COUNTY TREASURER COMMISSIONS	400.00	1,322.51	400.00	897.07	400.00	
OPERATING EXPENSE	25-250-6618	TIF PROJECTS	-	-	-	-	-	
OPERATING EXPENSE	25-250-6622	DEMO OMAHA VILLAGE	-	-	-	-	-	
OPERATING EXPENSE	25-250-6623	DEMO ELKHORN & ARGO HALLS	-	-	-	-	-	
OPERATING EXPENSE	25-250-6624	ASBESTOS REMOVAL	-	-	-	-	-	
OPERATING EXPENSE	25-250-6626	GRADING	-	-	-	-	-	
OPERATING EXPENSE	25-250-6628	GAS LINE RELOCATE	-	-	-	-	-	
OPERATING EXPENSE	25-250-6630	ELECTRIC HOOKUPS	-	-	-	-	-	
OPERATING EXPENSE	25-250-6632	STREET LIGHTS (LED)	-	-	-	-	-	
OPERATING EXPENSE	25-250-6634	OTHER (MISC)	-	-	-	-	-	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	400.00	1,322.51	400.00	897.07	400.00	
CAPITAL IMPROVEMENTS	25-250-5521	OTHER IMPROVEMENTS	-	-	-	-	-	
CAPITAL IMPROVEMENTS		CAPITAL IMPROVEMENTS TOTAL	-	-	-	-	-	
TRANSFER OUT OF FUNDS	25-250-6303	TRANS TO STREET	-	-	-	-	-	
TRANSFER OUT OF FUNDS		TRANSFER OUT OF FUNDS TOTAL	-	-	-	-	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
DEBT SERVICE	25-250-7302	BOND PAYMENT PRINCIPAL	110,858.60	110,868.66	116,050.49	116,068.58	121,273.34	
DEBT SERVICE	25-250-7303	BOND PAYMENT INTEREST	75,224.69	75,394.64	70,212.81	70,194.72	64,989.96	
DEBT SERVICE	25-250-7304	BOND ISSUE FEE	-	-	-	-	-	
DEBT SERVICE	25-250-7307	WARRANT PRINCIPAL	-	-	-	-	-	
DEBT SERVICE	25-250-7308	WARRANT PAYMENT INTEREST	-	-	-	-	-	
DEBT SERVICE		DEBT SERVICE TOTAL	186,083.29	186,263.30	186,263.30	186,263.30	186,263.30	
REQUIREMENTS	25-250-9009	NECESSARY CASH RESERVE	8,832.92	-	42,096.61	-	59,974.68	
REQUIREMENTS		REQUIREMENTS TOTAL	8,832.92	-	42,096.61	-	59,974.68	
		TOTAL EXPENSES	195,316.21	187,585.81	228,759.91	187,160.37	246,637.98	
		TIF4 (TRANS HILLS) TOTAL	-	28,882.35	-	92,637.98	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
TIF5 (HOLIDAY INN) DEVELOPMENT								
BUDGETED CASH	26-998-3101	CASH	8,281.52	1,708.60	4,780.39	37,216.18	24,264.19	
BUDGETED CASH	26-998-3252	INVESTMENT BOND RESERVE	-	-	-	-	-	
BUDGETED CASH	26-998-3258	FUTURE BOND/INTEREST PAYMENT	-	-	-	-	-	
BUDGETED CASH		BUDGETED CASH TOTAL	8,281.52	1,708.60	4,780.39	37,216.18	24,264.19	
OTHER LOCAL TAX	26-260-4104	PROPERTY TAX CREDIT	-	4,636.00	2,000.00	13,991.92	2,000.00	
OTHER LOCAL TAX	26-260-4105	HOMESTEAD EXEMPTION	-	-	-	-	-	
OTHER LOCAL TAX		OTHER LOCAL TAX TOTAL	-	4,636.00	2,000.00	13,991.92	2,000.00	
MISC. REVENUE	26-260-4115	RECEIPTS COUNTY TREASURER	30,000.00	65,526.84	30,000.00	41,292.04	40,000.00	
MISC. REVENUE	26-260-4504	INTEREST	-	-	-	-	-	
MISC. REVENUE	26-260-4605	BOND PROCEEDS	-	-	-	-	-	
MISC. REVENUE	26-260-4611	PROCEEDS FROM DEVELOPER	-	-	-	-	-	
MISC. REVENUE		MISC. REVENUE TOTAL	30,000.00	65,526.84	30,000.00	41,292.04	40,000.00	
		TOTAL REVENUE	38,281.52	71,871.44	36,780.39	92,500.14	66,264.19	
OPERATING EXPENSE	26-260-5262	COUNTY TREASURER COMMISSIONS	420.00	655.26	420.00	235.95	420.00	
OPERATING EXPENSE	26-260-6610	LEGAL	-	-	-	-	-	
OPERATING EXPENSE	26-260-6618	TIF PROJECTS	-	-	-	-	-	
OPERATING EXPENSE	26-260-6634	OTHER (MISC)	-	-	-	-	-	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	420.00	655.26	420.00	235.95	420.00	
DEBT SERVICE	26-260-7302	BOND PAYMENT PRINCIPAL	12,000.00	9,380.39	12,000.00	19,237.27	15,000.00	
DEBT SERVICE	26-260-7303	BOND PAYMENT INTEREST	23,000.00	24,619.61	23,000.00	48,762.73	40,000.00	
DEBT SERVICE		DEBT SERVICE TOTAL	35,000.00	34,000.00	35,000.00	68,000.00	55,000.00	
REQUIREMENTS	26-260-9009	NECESSARY CASH RESERVE	2,861.52	-	1,360.39	-	10,844.19	
REQUIREMENTS		REQUIREMENTS TOTAL	2,861.52	-	1,360.39	-	10,844.19	
		TOTAL EXPENSES	38,281.52	34,655.26	36,780.39	68,235.95	66,264.19	
		TIF5 (HOLIDAY INN) TOTAL	-	37,216.18	-	24,264.19	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
TIF6 (KJK INVEST WEHRLI) DEVELOPMENT								
BUDGETED CASH	28-998-3101	CASH	-	-	-	-	9,320.12	
BUDGETED CASH	28-998-3252	INVESTMENT BOND RESERVE	-	-	-	-	-	
BUDGETED CASH	28-998-3258	FUTURE BOND/INTEREST PAYMENT	-	-	-	-	-	
BUDGETED CASH		BUDGETED CASH TOTAL	-	-	-	-	9,320.12	
OTHER LOCAL TAX	28-280-4104	PROPERTY TAX CREDIT	-	-	-	1,114.16	1,000.00	
OTHER LOCAL TAX	28-280-4105	HOMESTEAD EXEMPTION	-	-	-	-	-	
OTHER LOCAL TAX		OTHER LOCAL TAX TOTAL	-	-	-	1,114.16	1,000.00	
MISC. REVENUE	28-280-4115	RECEIPTS COUNTY TREASURER	-	-	-	8,288.84	8,000.00	
MISC. REVENUE	28-280-4504	INTEREST	-	-	-	-	-	
MISC. REVENUE	28-280-4605	BOND PROCEEDS	-	-	-	-	-	
MISC. REVENUE	28-280-4611	PROCEEDS FROM DEVELOPER	6,000.00	-	-	-	-	
MISC. REVENUE		MISC. REVENUE TOTAL	6,000.00	-	-	8,288.84	8,000.00	
		TOTAL REVENUE	6,000.00	-	-	9,403.00	18,320.12	
OPERATING EXPENSE	28-280-5262	COUNTY TREASURER COMMISSIONS	-	-	-	82.88	50.00	
OPERATING EXPENSE	28-280-6610	LEGAL	6,000.00	-	-	-	-	
OPERATING EXPENSE	28-280-6618	TIF PROJECTS	-	-	-	-	-	
OPERATING EXPENSE	28-280-6634	OTHER (MISC)	-	-	-	-	-	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	6,000.00	-	-	82.88	50.00	
DEBT SERVICE	28-280-7302	BOND PAYMENT PRINCIPAL	-	-	-	-	10,000.00	
DEBT SERVICE	28-280-7303	BOND PAYMENT INTEREST	-	-	-	-	1,000.00	
DEBT SERVICE		DEBT SERVICE TOTAL	-	-	-	-	11,000.00	
REQUIREMENTS	28-280-9009	NECESSARY CASH REERVE	-	-	-	-	7,270.12	
REQUIREMENTS		REQUIREMENTS TOTAL	-	-	-	-	7,270.12	
		TOTAL EXPENSES	6,000.00	-	-	82.88	18,320.12	
		TIF6 (KJK INVEST WEHRLI) TOTAL	-	-	-	9,320.12	-	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	FY26 Budget	Notes
TIF7 (KS COMMERCIAL LLC) DEVELOPMENT								
BUDGETED CASH	29-998-3101	CASH	-	182.60	4,272.58	5,917.67	22,670.03	
BUDGETED CASH	29-998-3252	INVESTMENT BOND RESERVE	-	-	-	-	-	
BUDGETED CASH	29-998-3258	FUTURE BOND/INTEREST PAYMENT	-	-	-	-	-	
BUDGETED CASH		BUDGETED CASH TOTAL	-	182.60	4,272.58	5,917.67	22,670.03	
OTHER LOCAL TAX	29-290-4104	PROPERTY TAX CREDIT	-	181.88	-	2,874.78	2,500.00	
OTHER LOCAL TAX	29-290-4105	HOMESTEAD EXEMPTION	-	3,038.60	100.00	-	100.00	
OTHER LOCAL TAX		OTHER LOCAL TAX TOTAL	-	3,220.48	100.00	2,874.78	2,600.00	
MISC. REVENUE	29-290-4115	RECEIPTS COUNTY TRESURER	-	2,570.68	3,000.00	14,017.76	14,000.00	
MISC. REVENUE	29-290-4504	INTEREST	-	-	-	-	-	
MISC. REVENUE	29-290-4605	BOND PROCEEDS	-	-	-	-	-	
MISC. REVENUE	29-290-4611	PROCEEDS FROM DEVELOPER	7,500.00	-	-	-	-	
MISC. REVENUE		MISC. REVENUE TOTAL	7,500.00	2,570.68	3,000.00	14,017.76	14,000.00	
		TOTAL REVENUE	7,500.00	5,973.76	7,372.58	22,810.21	39,270.03	
OPERATING EXPENSE	29-290-5262	COUNTY TREASURER COMMISSIONS	-	56.09	-	140.18	200.00	
OPERATING EXPENSE	29-290-6610	LEGAL	7,500.00	-	-	-	-	
OPERATING EXPENSE	29-290-6618	TIF PROJECTS	-	-	-	-	-	
OPERATING EXPENSE	29-290-6634	OTHER (MISC)	-	-	-	-	-	
OPERATING EXPENSE		OPERATING EXPENSE TOTAL	7,500.00	56.09	-	140.18	200.00	
DEBT SERVICE	29-290-7302	BOND PAYMENT PRINCIPAL	-	-	-	-	25,000.00	
DEBT SERVICE	29-290-7303	BOND PAYMENT INTEREST	-	-	-	-	8,000.00	
DEBT SERVICE		DEBT SERVICE TOTAL	-	-	-	-	33,000.00	
REQUIREMENTS	29-290-9009	NECESSARY CASH RESERVE	-	-	7,372.58	-	6,070.03	
REQUIREMENTS		REQUIREMENTS TOTAL	-	-	7,372.58	-	6,070.03	
		TOTAL EXPENSES	7,500.00	56.09	7,372.58	140.18	39,270.03	
		TIF7 (KS COMMERCIAL LLC) TOTAL	-	5,917.67	-	22,670.03	-	