



**"OPEN MEETINGS ACT"**

**City of Blair Special Meeting Budget Hearing  
City Council Chambers  
September 9, 2025 - 6:30 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](http://www.blairnebraska.org). The City Council reserves the right to go into Executive Session at any time.**

1. Meeting called to order by Mayor Rump at 6:30 p.m.
2. Mayor Rump opens a public hearing on the FY 2025-2026 Budget.
3. Presentation of Budget for FY 2025-2026.
4. Comments from the public.
5. Mayor Rump closes the public hearing.
6. Mayor Rump opens a public hearing on the proposed one-year plan for street improvements for FY 2025-2026.
7. Presentation of proposed one-year plan for street improvements for FY 2025-2026.
8. Comments from the public.
9. Mayor Rump closes the public hearing.
10. Mayor Rump opens a public hearing to set FY 2025-2026 levy different than FY 2024-2025 levy.
11. Presentation of FY 2025-2026 levy different than FY 2024-2025 levy.
12. Comments from the public.
13. Mayor Rump closes the public hearing.
14. Motion and second by Council members to adjourn the meeting.

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**CITY OF BLAIR**

**PROPERTY TAXES LEVIED - PREVIOUS & PROPOSED**

	FY 2023-24	FY 2024-25	FY 2025-26				
<b>VALUATION</b>	<b>\$945,061,827</b>	<b>\$1,071,003,788</b>	<b>\$1,110,225,024</b>				
(Increase from previous year)	<b>22.34%</b>	<b>13.33%</b>	<b>3.66%</b>	<b>Growth %</b>			
<b>GENERAL FUND</b>							
Property Taxes (Levied)	2,433,534.20	2,513,056.85	2,389,692.75				
County Collection Fee	24,335.34	24,881.75	23,660.32				
Net Taxes (shown in budget)	2,409,198.86	2,488,175.10	2,366,032.43	-4.91%			
<b>STREET FUND</b>							
Property Taxes (Levied)	243,022.65	250,979.03	259,870.37				
County Collection Fee	2,430.23	2,484.94	2,572.97				
Net Taxes (shown in budget)	240,592.42	248,494.09	257,297.40	3.54%			
<b>DEBT SERVICE</b>							
Property Tax (Levied)	295,312.92	304,957.62	509,038.17				
County Collection Fee	2,953.13	3,019.38	5,039.98				
Net Taxes (shown in budget)	292,359.79	301,938.24	503,998.19	66.92%			
<b>TOTAL PROPERTY TAX LEVIED</b>	<b>2,971,869.77</b>	<b>3,068,993.50</b>	<b>3,158,601.30</b>	<b>2.92%</b>			
<b>PROPOSED LEVY (% Increase)</b>							
	<b>GENERAL</b>	<b>STREET</b>	<b>DEBT</b>	<b>COMBINED</b>	<b>% Change</b>		
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%
2017-18 Val.	\$528,436,443	1.11%	0.310724	0.039373	0.008066	0.358163	0.00%
2018-19 Val.	\$552,017,639	4.46%	0.318953	0.032934	0.007685	0.359572	0.39%
2019-20 Val.	\$587,770,467	6.48%	0.317896	0.034367	0.007217	0.359480	-0.03%
2020-21 Val.	\$637,383,824	8.44%	0.321235	0.028523	0.006655	0.356413	-0.85%
2021-22 Val.	\$674,575,096	5.83%	0.299984	0.042587	0.013842	0.356413	0.00%
2022-23 Val.	\$772,469,160	14.51%	0.276349	0.027598	0.033535	0.337482	-5.31%
2023-24 Val.	\$945,061,827	22.34%	0.257500	0.025715	0.031248	0.314463	-6.82%
2024-25 Val.	\$1,071,009,083	13.33%	0.243120	0.024280	0.029503	0.296903	-5.58%
2025-26 Val.	\$1,110,225,024	3.66%	0.215244	0.023407	0.045850	0.284501	-4.18%

**CITY OF BLAIR BUDGET SUMMARY**

**ACTUAL, ESTIMATED & PROPOSED**

**FOR FY 2025-2026**

<b>FUNDS</b>	<b>ACTUAL FY 2023-24</b>	<b>BUDGETED FY 2024-25</b>	<b>ESTIMATED FY 2024-25</b>	<b>PROPOSED FY 2025-26</b>
<b>General Fund Revenues</b>				
Cash Forward from Previous Year	2,156,532.09	2,544,167.76	1,192,723.37	3,341,395.40
Local Taxes (all types)	2,921,826.10	3,155,925.10	2,445,637.00	2,928,282.43
Grants	20,038.33	173,479.00	1,063,108.00	8,300.00
Charges and Fees	854,315.15	659,840.00	2,373,590.79	708,369.50
Transfers from other Funds	3,207,380.00	6,034,380.00	6,057,380.00	3,407,380.00
<b>Total General Fund Revenues</b>	<b>9,160,091.67</b>	<b>12,567,791.86</b>	<b>13,132,439.16</b>	<b>10,393,727.33</b>
<b>General Fund Expenses</b>				
Administration	772,178.78	1,626,830.00	1,011,453.43	1,806,641.88
Police	2,598,318.84	4,272,565.00	3,726,494.40	3,950,926.23
Fire	253,455.54	362,800.00	265,341.17	439,592.75
Parks & Cemetery	2,726,426.97	3,669,730.00	3,011,325.23	1,254,832.30
Library	888,012.24	1,250,910.00	972,731.78	1,238,269.78
Swimming Pool	230,754.17	291,139.50	149,466.65	274,729.84
Zoning & Building	496,676.52	670,235.00	513,528.62	853,106.30
Animal Control	111,037.42	155,498.00	140,702.48	181,234.50
Contingent Reserve	100,000.00	30,000.00	30,000.00	60,000.00
Cash Reserve / Carryover	983,231.19	238,084.36	3,311,395.40	334,393.76
<b>Total General Fund</b>	<b>9,160,091.67</b>	<b>12,567,791.86</b>	<b>13,132,439.16</b>	<b>10,393,727.33</b>
<b>Debt Service</b>	1,993,625.76	14,796,100.11	3,705,407.87	15,292,676.97
<b>Street</b>	13,539,603.52	24,933,873.09	12,883,510.56	26,830,131.62
<b>Rescue Squad</b>	568,432.80	570,712.97	581,565.95	667,846.27
<b>Sales Tax</b>	7,869,865.68	6,215,596.04	5,998,784.02	5,291,456.95
<b>Insurance</b>	178,427.49	433,634.19	364,135.81	513,503.04
<b>Wastewater</b>	2,268,143.97	6,681,731.30	2,418,990.34	7,067,790.48
<b>Water</b>	31,570,811.44	24,782,025.70	21,540,580.02	30,724,653.42
<b>Hotel/Motel Occupation Tax</b>	393,984.82	372,456.76	376,800.48	262,770.98
<b>Donated Funds</b>	552,784.73	66,811.70	625,638.90	194,397.33
<b>Economic Development (LB 840)</b>	1,128,802.80	891,241.62	3,416,921.42	3,660,063.42
<b>Keno</b>	334,458.40	294,369.48	325,432.51	419,568.91
<b>TIF 3 - Woodhouse Body Shop</b>	107,442.63	91,024.77	144,039.43	50,371.76
<b>TIF 4 - Transformation Hill</b>	346,468.16	228,759.91	279,798.35	246,637.98
<b>TIF 5 - Holiday Inn</b>	71,871.44	36,780.39	92,500.14	66,264.19
<b>TIF 6 - KJK Investments Wehrli</b>	0.00	0.00	9,403.00	18,320.12
<b>TIF 7 - KS Commercial LLC</b>	5,973.76	7,372.58	22,810.21	39,270.03
<b>TIF 8 - Jenning Property</b>	3,000.00	3,100.00	3,000.00	3,100.00
<b>TIF 9 - Lion Trail Townhomes</b>	7,500.00	7,500.00	7,500.00	Closed
<b>TIF 10 - Blair Crossing</b>		7,500.00	15,000.00	7,500.00
<b>*CDBG Reuse Fund</b>	Closed	Closed	Closed	Closed
<b>*TIF 1 - Two Rivers Bank</b>	Closed	Closed	Closed	Closed
<b>*TIF 2 - Downtown / 13th &amp; Front Sts</b>	Closed	Closed	Closed	Closed
<b>*American Rescue Plan Act (ARPA)</b>	Closed	Closed	Closed	Closed
<b>Subtotal Non-General Funds</b>	<b>60,941,197.40</b>	<b>80,420,590.61</b>	<b>52,811,819.00</b>	<b>91,356,323.47</b>
<b>TOTAL ALL FUNDS</b>	<b>70,101,289.07</b>	<b>92,988,382.47</b>	<b>65,944,258.16</b>	<b>101,750,050.81</b>

City of Blair  
IN  
Washington County, Nebraska

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September 2025, at 6:30 o'clock P.M., at Blair City Hall Council Chamber for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	\$ 61,543,324.78
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 46,049,960.88
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 94,035,071.17
2025-2026 Necessary Cash Reserve	\$ 6,739,775.32
2025-2026 Total Resources Available	\$ 100,774,846.49
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 3,158,601.30
Unused Budget Authority Created For Next Year	\$ 97,213.44

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 2,649,563.13
Personal and Real Property Tax Required for Bonds	\$ 509,038.17

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of September 2025, at 7:00 o'clock P.M., at Blair City Hall Council Chamber for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	86,562,332.56	94,035,071.17	9%
Property Tax Request	\$ 3,068,993.50	\$ 3,158,601.30	3%
Valuation	1,071,009,083	1,110,225,024	4%
Tax Rate	0.286553	0.284501	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.276430		

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2023-2024 Actual Disbursements & Transfers	\$ 61,543,324.78
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 46,049,960.88
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 95,010,275.48
2025-2026 Necessary Cash Reserve	\$ 6,739,775.32
2025-2026 Total Resources Available	\$ 101,750,050.80
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 3,158,601.30
Unused Budget Authority Created For Next Year	\$ 97,213.44

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	2024	2025	Change
Operating Budget	86,562,332.56	95,010,275.48	10%
Property Tax Request	\$ 3,068,993.50	\$ 3,158,601.30	3%
Valuation	1,071,009,083	1,110,225,024	4%
Tax Rate	0.286553	0.284501	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.276430		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>GENERAL FUND REVENUES FOR ALL GENERAL FUND DEPARTMENTS</b>										
BUDGETED CASH	01-998-3101	CASH	2,297,149.92	2,094,032.09	1,935,167.76	605,223.37	31.27%	1,632,395.40	-15.65%	
BUDGETED CASH	01-998-3250	INVESTMENTS (UNRESTRICTED)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	01-998-3267	RESTRICTED FUNDS DEPOSITS	10,000.00	0.00	10,000.00	0.00	0.00%	10,000.00	0.00%	
BUDGETED CASH	01-998-3268	RESTRICTED LIBRARY (DEBT RES)	62,500.00	62,500.00	75,000.00	87,500.00	116.67%	75,000.00	0.00%	
BUDGETED CASH	01-998-3270	RESTRICTED LIBRARY DEPOSITS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	01-998-3310	CAPITAL CONSTRUCTION SPECIAL RESERVE	0.00	0.00	500,000.00	500,000.00	100.00%	1,600,000.00	220.00%	800K City Hall; 800K Insurance proceeds
BUDGETED CASH	01-998-3512	DUE FROM COUNTY TREASURER	24,000.00	0.00	24,000.00	0.00	0.00%	24,000.00	0.00%	
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>2,393,649.92</b>	<b>2,156,532.09</b>	<b>2,544,167.76</b>	<b>1,192,723.37</b>	<b>46.88%</b>	<b>3,341,395.40</b>	<b>31.34%</b>	
PROPERTY TAX	01-009-4001	AD VALOREM TAXES	2,409,439.81	2,136,123.68	2,488,175.10	1,857,535.20	74.65%	2,366,032.43	-4.91%	
PROPERTY TAX	01-009-4002	INTEREST ON TAXES	6,000.00	4,907.80	5,500.00	27,882.00	506.95%	10,000.00	81.82%	
PROPERTY TAX	01-009-4005	MOTOR VEHICLE TAXES	225,000.00	226,357.84	220,000.00	209,206.80	95.09%	220,000.00	0.00%	
PROPERTY TAX	01-009-4006	MOTOR VEHICLE RENTAL TAX	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
PROPERTY TAX	01-009-4008	PRO RATE MOTOR VEHICLE TAX	4,500.00	5,026.78	4,750.00	4,750.00	100.00%	4,750.00	0.00%	
<b>PROPERTY TAX</b>		<b>PROPERTY TAX TOTAL</b>	<b>2,644,939.81</b>	<b>2,372,416.10</b>	<b>2,718,425.10</b>	<b>2,099,374.00</b>	<b>77.23%</b>	<b>2,600,782.43</b>	<b>-4.33%</b>	
OTHER LOCAL TAX	01-009-4101	IN LIEU OF TAXES	75,000.00	90,408.63	80,000.00	96,181.00	120.23%	90,000.00	12.50%	
OTHER LOCAL TAX	01-009-4102	CARLINE TAX	750.00	614.40	500.00	535.00	107.00%	500.00	0.00%	
OTHER LOCAL TAX	01-009-4104	PROPERTY TAX CREDIT	75,000.00	148,883.38	120,000.00	181,824.00	151.52%	150,000.00	25.00%	
OTHER LOCAL TAX	01-009-4105	HOMESTEAD EXEMPTION	75,000.00	95,544.80	62,000.00	48,664.00	78.49%	62,000.00	0.00%	
OTHER LOCAL TAX	01-009-4106	FRANCHISE FEE	195,000.00	213,958.79	175,000.00	19,059.00	10.89%	25,000.00	-85.71%	
<b>OTHER LOCAL TAX</b>		<b>OTHER LOCAL TAX TOTAL</b>	<b>420,750.00</b>	<b>549,410.00</b>	<b>437,500.00</b>	<b>346,263.00</b>	<b>79.15%</b>	<b>327,500.00</b>	<b>-25.14%</b>	
FEDERAL FUNDS	01-009-4202	FEDERAL GRANT-LAND & WATER PK	400,000.00	0.00	100,000.00	760,000.00	760.00%	0.00	-100.00%	
FEDERAL FUNDS	01-009-4206	POLICE GRANT	2,000.00	3,663.31	2,000.00	30,602.00	1530.10%	5,000.00	150.00%	
FEDERAL FUNDS	01-009-4208	POLICE GRANT CAMERAS	100.00	3,500.00	100.00	0.00	0.00%	100.00	0.00%	
<b>FEDERAL FUNDS</b>		<b>FEDERAL FUNDS TOTAL</b>	<b>402,100.00</b>	<b>7,163.31</b>	<b>102,100.00</b>	<b>790,602.00</b>	<b>774.34%</b>	<b>5,100.00</b>	<b>-95.00%</b>	
STATE FUNDS	01-009-4252	LIBRARY STATE AID	2,500.00	3,875.02	2,000.00	3,327.00	166.35%	3,000.00	50.00%	
STATE FUNDS	01-009-4254	LIBRARY GRANT	100.00	6,000.00	100.00	0.00	0.00%	100.00	0.00%	
STATE FUNDS	01-009-4256	MISC STATE GRANTS	100.00	0.00	100.00	269,179.00	269179.00%	100.00	0.00%	
STATE FUNDS	01-009-4261	PARK GRANT	7,500.00	3,000.00	69,179.00	0.00	0.00%	0.00	-100.00%	CCCCF
STATE FUNDS	01-009-4265	DED PUBLIC FACILITIES (LIBR)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
STATE FUNDS	01-009-4269	MUNICIPAL EQUALIZATION FUNDS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>STATE FUNDS</b>		<b>STATE FUNDS TOTAL</b>	<b>10,200.00</b>	<b>12,875.02</b>	<b>71,379.00</b>	<b>272,506.00</b>	<b>381.77%</b>	<b>3,200.00</b>	<b>-95.52%</b>	
LICENSE & PERMITS	01-009-4301	ZONING FEES	8,000.00	5,860.00	6,600.00	6,902.70	104.59%	6,930.00	5.00%	+5% fee increase
LICENSE & PERMITS	01-009-4302	REGISTRATION FEE	42,000.00	46,010.00	46,200.00	69,332.90	150.07%	48,510.00	5.00%	+5% fee increase
LICENSE & PERMITS	01-009-4303	TOBACCO LICENSES	240.00	255.00	240.00	255.00	106.25%	240.00	0.00%	
LICENSE & PERMITS	01-009-4304	BUSINESS LICENSES/PERMITS	30.00	1,030.00	880.00	940.00	106.82%	924.00	5.00%	+5% fee increase
LICENSE & PERMITS	01-009-4305	LIQUOR LICENSES	11,000.00	13,200.00	11,000.00	11,075.00	100.68%	11,000.00	0.00%	
LICENSE & PERMITS	01-009-4306	SOLID WASTE FEES	3,600.00	5,100.00	3,960.00	4,000.00	101.01%	4,158.00	5.00%	+5% fee increase
LICENSE & PERMITS	01-009-4307	BUILDING PERMITS & PLAN REVIEW	125,000.00	162,481.29	137,500.00	216,780.00	157.66%	225,000.00	63.64%	+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	51.36%	2,887.50	5.00%	+5% fee increase
LICENSE & PERMITS	01-009-4309	PLUMBING PERMITS	20,000.00	16,987.00	22,000.00	15,474.55	70.34%	23,100.00	5.00%	+5% fee increase
LICENSE & PERMITS	01-009-4310	MECHANICAL PERMITS	12,000.00	10,866.00	13,200.00	17,187.59	130.21%	13,860.00	5.00%	+5% fee increase
LICENSE & PERMITS	01-009-4311	DOG & CAT LICENSES	9,000.00	9,139.25	9,350.00	9,975.00	106.68%	9,350.00	0.00%	
LICENSE & PERMITS	01-009-4312	DOG & CAT STATE LICENSE FEE	800.00	760.75	800.00	749.00	93.63%	800.00	0.00%	
LICENSE & PERMITS	01-009-4314	REPLACEMENT DOG & CAT TAG	100.00	155.00	110.00	94.00	85.45%	110.00	0.00%	
<b>LICENSE &amp; PERMITS</b>		<b>LICENSE &amp; PERMITS TOTAL</b>	<b>234,270.00</b>	<b>273,859.29</b>	<b>254,590.00</b>	<b>354,178.20</b>	<b>139.12%</b>	<b>346,869.50</b>	<b>36.25%</b>	
CHARGES & SALES	01-009-4320	POOL MEMBERSHIP	50,000.00	61,192.00	50,000.00	47,000.00	94.00%	50,000.00	0.00%	
CHARGES & SALES	01-009-4321	CONCESSION STAND	7,500.00	9,211.00	7,500.00	6,442.80	85.90%	7,500.00	0.00%	
CHARGES & SALES	01-009-4322	POOL N-TAXABLE	13,000.00	2,973.00	3,000.00	3,750.00	125.00%	3,000.00	0.00%	
CHARGES & SALES	01-009-4330	ADOPTION FEES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
CHARGES & SALES	01-009-4331	IMPOUND FEES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
CHARGES & SALES	01-009-4332	SALE OF FIREWORKS	25,000.00	25,000.00	25,000.00	25,000.00	100.00%	25,000.00	0.00%	
CHARGES & SALES	01-009-4333	SALE OF MAPS/BOOKS/ETC	50.00	0.00	50.00	0.00	0.00%	50.00	0.00%	
CHARGES & SALES	01-009-4335	CEMETERY LOTS	22,000.00	17,050.00	22,000.00	10,640.00	48.36%	20,000.00	-9.09%	
CHARGES & SALES	01-009-4336	GRAVE OPENINGS	24,000.00	23,060.00	23,000.00	22,080.00	96.00%	23,000.00	0.00%	
CHARGES & SALES	01-009-4339	LIBRARY TAX COLLECTIONS	3,500.00	4,308.11	3,750.00	3,295.74	87.89%	3,750.00	0.00%	
CHARGES & SALES	01-009-4341	POLICE LAB FUND	500.00	850.00	500.00	350.00	70.00%	500.00	0.00%	
CHARGES & SALES	01-009-4342	UTV FEES	0.00	0.00	0.00	2,150.00	2150.00%	8,000.00	8000.00%	
CHARGES & SALES	01-009-4344	LIBRARY USER FEES	8,000.00	8,650.00	8,000.00	9,060.00	113.25%	8,000.00	0.00%	
CHARGES & SALES	01-009-4345	TOWING	12,000.00	19,880.00	15,000.00	14,256.00	95.04%	15,000.00	0.00%	
CHARGES & SALES	01-009-4346	FIREARM PERMITS	500.00	515.00	500.00	714.00	142.80%	500.00	0.00%	
CHARGES & SALES	01-009-4347	RV PARK RECEIPTS	8,000.00	13,367.35	10,000.00	9,012.00	90.12%	10,000.00	0.00%	
CHARGES & SALES	01-009-4348	VIOLATONS MOWING/JUNK	26,000.00	225.00	1,000.00	195.00	19.50%	1,000.00	0.00%	
<b>CHARGES &amp; SALES</b>		<b>CHARGES &amp; SALES TOTAL</b>	<b>200,050.00</b>	<b>186,281.46</b>	<b>169,300.00</b>	<b>153,945.54</b>	<b>90.93%</b>	<b>175,300.00</b>	<b>3.54%</b>	
MISC. REVENUE	01-009-4502	NRD (PARK PROJECT COST SHARE)	150,000.00	142,389.25	58,000.00	25,000.00	43.10%	5,000.00	-91.38%	
MISC. REVENUE	01-009-4504	INTEREST	2,000.00	3,069.32	2,000.00	470.40	23.52%	2,000.00	0.00%	
MISC. REVENUE	01-009-4508	MISC REIMBURSEMENT	15,000.00	1,527.16	15,000.00	4,141.00	27.61%	5,000.00	-66.67%	
MISC. REVENUE	01-009-4512	SALE OF LAND	1,000.00	1,900.00	1,000.00	10,415.00	1041.50%	1,000.00	0.00%	
MISC. REVENUE	01-009-4516	DEPOT/SHELTERS/COURT RENTALS	8,500.00	10,685.00	9,000.00	10,410.00	115.67%	15,000.00	66.67%	
MISC. REVENUE	01-009-4517	REIMB SCHOOL SRO	40,000.00	43,524.65	50,000.00	47,381.40	94.76%	45,000.00	-10.00%	
MISC. REVENUE	01-009-4518	POLICE CONTRACT OVERTIME	1,500.00	3,360.00	1,750.00	3,600.00	205.71%	3,000.00	71.43%	
MISC. REVENUE	01-009-4519	TOWER RENTAL	70,000.00	76,998.25	70,000.00	83,069.14	118.67%	75,000.00	7.14%	
MISC. REVENUE	01-009-4520	MISC REVENUE	3,500.00	9,032.77	4,000.00	3,977.00	99.43%	4,000.00	0.00%	
MISC. REVENUE	01-009-4523	INSURANCE PROCEEDS	100.00	12,064.28	100.00	807,949.00	807949.00%	100.00	0.00%	
MISC. REVENUE	01-009-4537	EQUIPMENT SALE/RENTAL	100.00	5,499.40	100.00	1,406.00	1406.00%	100.00	0.00%	
MISC. REVENUE	01-009-4539	III CORPS REIMBURSED EXPENSE	10,000.00	57,336.49	10,000.00	18,404.00	184.04%	15,000.00	50.00%	
MISC. REVENUE	01-009-4561	DONATION PARK TOWER 4 WINDS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	01-009-4564	DONATION,GRANTS,LIBRARY,PARK	503,000.00	0.00	1,000.00	833,847.11	83384.71%	1,000.00	0.00%	FY25 Library Foundation Payment
MISC. REVENUE	01-009-4585	RURAL REIMBURSEMENT	10,000.00	26,787.83	14,000.00	15,397.00	109.98%	15,000.00	7.14%	
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>814,700.00</b>	<b>394,174.40</b>	<b>235,950.00</b>	<b>1,865,467.05</b>	<b>790.62%</b>	<b>186,200.00</b>	<b>-21.08%</b>	
TRANSFER IN OF FUNDS	01-009-4782	TRANS FROM KENO	100,000.00	100,000.00	200,000.00	200,000.00	100.00%	150,000.00	-25.00%	115K Prop Tax Relief; 35K Senior Center
TRANSFER IN OF FUNDS	01-009-4783	TRANS FROM DONATED FUNDS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	01-009-4784	TRANS FROM SEWER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	01-009-4785	TRANS FROM HOTEL TAX	120,000.00	120,000.00	230,000.00	230,000.00	100.00%	120,000.00	-47.83%	30K Chamber Agreement; 15K Marketing; 75K prop. tax relief
TRANSFER IN OF FUNDS	01-009-4786	TRANS FROM DEBT SERVICE	0.00	0.00	1,077,000.00	1,100,000.00	102.14%	0.00	-100.00%	FY25 PSB Funds.
TRANSFER IN OF FUNDS	01-009-4787	TRANS FROM WATER	350,000.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
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	100.00%	0.00	-100.00%	
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	100.00%	3,000,000.00	43.54%	Property Tax Relief
TRANSFER IN OF FUNDS	01-009-4796	TRANS FROM CAP RES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	01-009-4798	TRANS FROM STREET	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	01-009-4799	TRANS FROM INSURANCE "08"	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
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	100.00%	137,380.00	0.00%	
TRANSFER IN OF FUNDS	01-009-4803	TRANS FROM ARPA	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER IN OF FUNDS</b>		<b>TRANSFER IN OF FUNDS TOTAL</b>	<b>3,557,380.00</b>	<b>3,207,380.00</b>	<b>6,034,380.00</b>	<b>6,057,380.00</b>	<b>100.38%</b>	<b>3,407,380.00</b>	<b>-43.53%</b>	
		<b>GENERAL REVENUE TOTAL</b>	<b>10,678,039.73</b>	<b>9,160,091.67</b>	<b>12,567,791.86</b>	<b>13,132,439.16</b>	<b>104.49%</b>	<b>10,393,727.33</b>	<b>-17.30%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>ADMINISTRATION DIVISION EXPENSES</b>										
PERSONAL SERVICES	01-010-5001	SALARIES	210,000.00	243,839.17	260,000.00	336,908.95	129.58%	349,970.16	34.60%	
PERSONAL SERVICES	01-010-5002	FICA - CITY SHARE	17,000.00	18,839.80	19,890.00	26,618.62	133.83%	26,772.72	34.60%	
PERSONAL SERVICES	01-010-5003	WORKMAN'S COMPENSATION	5,000.00	1,515.27	5,200.00	1,808.80	34.78%	2,000.00	-61.54%	
PERSONAL SERVICES	01-010-5004	H.A.L. INSURANCE	35,000.00	34,430.85	36,400.00	36,930.11	101.46%	38,759.00	6.48%	
PERSONAL SERVICES	01-010-5005	RETIREMENT - CITY SHARE	10,000.00	68,168.10	18,200.00	19,926.06	109.48%	18,500.00	1.65%	
PERSONAL SERVICES	01-010-5006	UNEMPLOYMENT COMP	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
PERSONAL SERVICES	01-010-5007	DISABILITY	1,000.00	772.14	1,000.00	912.38	91.24%	1,000.00	0.00%	
PERSONAL SERVICES	01-010-5008	PENSION ADMINISTRATION	600.00	928.95	600.00	593.18	98.86%	800.00	33.33%	
PERSONAL SERVICES	01-010-5030	CONTRACT LABOR	0.00	0.00	10,000.00	0.00	0.00%	20,000.00	100.00%	
<b>PERSONAL SERVICES</b>		<b>PERSONAL SERVICES TOTAL</b>	<b>278,700.00</b>	<b>368,494.28</b>	<b>351,390.00</b>	<b>423,698.10</b>	<b>120.58%</b>	<b>457,901.88</b>	<b>30.31%</b>	
OPERATING EXPENSE	01-010-5205	FILING FEES	1,000.00	640.00	1,000.00	524.02	52.40%	1,000.00	0.00%	
OPERATING EXPENSE	01-010-5209	BANK FEES	500.00	312.25	500.00	292.60	58.52%	500.00	0.00%	
OPERATING EXPENSE	01-010-5210	LEGAL	37,000.00	26,123.47	40,600.00	12,877.06	31.72%	30,000.00	-26.11%	
OPERATING EXPENSE	01-010-5211	AUDITING	8,000.00	11,371.47	12,000.00	9,400.00	78.33%	12,000.00	0.00%	
OPERATING EXPENSE	01-010-5212	ENGINEERING/CONSULTANT	100,000.00	22,928.17	80,000.00	32,812.43	41.02%	10,000.00	-87.50%	10K CIP (Future: Funding for Priority-Driven Budgeting Training)
OPERATING EXPENSE	01-010-5213	PROFESSIONAL SERVICES	200.00	0.00	1,000.00	100.00	10.00%	1,000.00	0.00%	
OPERATING EXPENSE	01-010-5214	CIVIL DEFENSE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	01-010-5215	EMPLOYEE APPREC/SCHOOLING	7,000.00	721.74	4,000.00	1,067.99	26.70%	4,500.00	12.50%	
OPERATING EXPENSE	01-010-5216	POSTAGE	2,000.00	1,370.60	2,000.00	1,069.32	53.47%	1,500.00	-25.00%	
OPERATING EXPENSE	01-010-5217	PRINTING & PUBLICATION	14,000.00	12,953.34	14,000.00	13,519.45	96.57%	14,000.00	0.00%	
OPERATING EXPENSE	01-010-5221	ELECTION EXPENSE	8,000.00	18,485.85	2,000.00	462.84	23.14%	25,000.00	1150.00%	
OPERATING EXPENSE	01-010-5222	TRAVEL EXPENSE	8,500.00	9,069.28	10,000.00	4,684.26	46.84%	14,000.00	40.00%	
OPERATING EXPENSE	01-010-5223	TRAINING EXP/CONF REGISTR	14,000.00	10,373.12	12,000.00	8,708.84	72.57%	20,000.00	66.67%	
OPERATING EXPENSE	01-010-5224	DUES	25,000.00	27,924.05	25,000.00	6,669.95	26.68%	15,000.00	-40.00%	
OPERATING EXPENSE	01-010-5225	CUSTODIAL SERVICES	6,600.00	7,200.00	7,500.00	7,182.00	95.76%	7,500.00	0.00%	
OPERATING EXPENSE	01-010-5227	SOFTWARE MAINTENANCE	55,000.00	55,506.27	65,000.00	66,734.08	102.67%	75,000.00	15.38%	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	74.41%	10,000.00	0.00%	
OPERATING EXPENSE	01-010-5229	TELEPHONE	5,000.00	9,013.55	10,000.00	9,458.96	94.59%	20,000.00	100.00%	
OPERATING EXPENSE	01-010-5231	LIABILITY INSURANCE	2,500.00	1,462.01	2,500.00	2,227.75	89.11%	2,500.00	0.00%	
OPERATING EXPENSE	01-010-5232	BLDG & CONTENT INSURANCE	9,000.00	13,363.94	15,000.00	19,262.00	128.41%	20,000.00	33.33%	
OPERATING EXPENSE	01-010-5233	EMPLOYEE BOND	700.00	788.00	1,000.00	675.00	67.50%	1,000.00	0.00%	
OPERATING EXPENSE	01-010-5237	OFFICE EQUIPMENT MAINTENANCE	450.00	687.84	1,000.00	43.89	4.39%	2,000.00	100.00%	
OPERATING EXPENSE	01-010-5240	BUILDING MAINTENANCE	50,000.00	24,840.47	60,000.00	14,834.82	24.72%	15,000.00	-75.00%	
OPERATING EXPENSE	01-010-5241	TREE/STUMP REMOVAL & PLANTING	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
OPERATING EXPENSE	01-010-5242	TOBACCO LICENSES	240.00	240.00	240.00	255.00	106.25%	240.00	0.00%	
OPERATING EXPENSE	01-010-5243	CHAMBER SERVICES; MARKETING/EXHIBITS	10,000.00	400.00	10,000.00	10,000.00	100.00%	45,000.00	350.00%	From Hotel Tax (30K Chamber; 15K Marketing)
OPERATING EXPENSE	01-010-5245	MEDICAL SCREENING	1,000.00	73.50	300.00	1,033.41	344.47%	600.00	100.00%	
OPERATING EXPENSE	01-010-5249	CAR EXPENSE	100.00	0.00	100.00	100.00	100.00%	100.00	0.00%	
OPERATING EXPENSE	01-010-5250	BAD ACCOUNTS	0.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
OPERATING EXPENSE	01-010-5255	DEPOT/SHELTERS/COURT REFUND	100.00	400.00	200.00	532.00	266.00%	1,000.00	400.00%	
OPERATING EXPENSE	01-010-5258	OTHER OPERATING EXPENSE	1,000.00	1,701.36	1,500.00	434.91	28.99%	1,500.00	0.00%	
OPERATING EXPENSE	01-010-5260	FLOOD EXPENSE	0.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
OPERATING EXPENSE	01-010-5262	COUNTY TREASURER COMMISSIONS	23,054.30	22,365.76	23,000.00	21,543.34	93.67%	23,000.00	0.00%	
OPERATING EXPENSE	01-010-5281	BUILDING REPAIR STORM	0.00	7,056.36	1,000.00	1,000.00	100.00%	60,000.00	5900.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>400,044.30</b>	<b>294,908.86</b>	<b>412,740.00</b>	<b>254,947.27</b>	<b>61.77%</b>	<b>433,240.00</b>	<b>4.97%</b>	
EXPENDABLE MAT & SUPPLIES	01-010-5359	OFFICE EQUIPMENT	1,000.00	1,500.41	1,500.00	1,784.86	118.99%	1,500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-010-5360	OFFICE SUPPLIES	7,500.00	8,198.32	10,000.00	6,503.70	65.04%	10,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-010-5361	JANITORIAL SUPPLIES	1,800.00	2,449.94	2,500.00	4,013.94	160.56%	3,500.00	40.00%	
EXPENDABLE MAT & SUPPLIES	01-010-5369	SAFETY EQUIPMENT/TRAINING	2,000.00	620.48	1,000.00	1,419.11	141.91%	1,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-010-5372	BOOKS & MAPS	1,500.00	0.00	200.00	100.00	50.00%	200.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-010-5383	OTHER EXPENSE MATL & SUPP	2,000.00	383.18	1,000.00	255.36	25.54%	500.00	-50.00%	
EXPENDABLE MAT & SUPPLIES	01-010-5390	FALL/SPRING CLEANUP	12,000.00	7,994.46	10,000.00	20,408.85	204.09%	15,000.00	50.00%	
EXPENDABLE MAT & SUPPLIES	01-010-5395	NON-CAPITAL EQUIPMENT	10,000.00	808.83	4,000.00	100.00	2.50%	1,000.00	-75.00%	
<b>EXPENDABLE MAT &amp; SUPPLIES</b>		<b>EXPENDABLE MAT &amp; SUPPLIES TOTAL</b>	<b>37,800.00</b>	<b>21,955.62</b>	<b>30,200.00</b>	<b>34,585.82</b>	<b>114.52%</b>	<b>32,700.00</b>	<b>8.28%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
RENTAL EXPENSE	01-010-5398	OFFICE EQUIPMENT	2,500.00	1,716.84	2,500.00	1,307.39	52.30%	2,500.00	0.00%	
<b>RENTAL EXPENSE</b>		<b>RENTAL EXPENSE TOTAL</b>	<b>2,500.00</b>	<b>1,716.84</b>	<b>2,500.00</b>	<b>1,307.39</b>	<b>52.30%</b>	<b>2,500.00</b>	<b>0.00%</b>	
OTHER CAPITAL OUTLAY	01-010-5401	OFFICE EQUIPMENT	30,000.00	29,103.18	20,000.00	47,434.45	237.17%	64,600.00	223.00%	
OTHER CAPITAL OUTLAY	01-010-5461	WEB DESIGN/LASERFICHE	20,000.00	0.00	15,000.00	16,560.00	110.40%	23,700.00	58.00%	
OTHER CAPITAL OUTLAY	01-010-5462	COUNCIL AGENDA PROG & TABLETS	5,000.00	0.00	20,000.00	7,820.40	39.10%	7,000.00	-65.00%	
OTHER CAPITAL OUTLAY	01-010-5490	SPACE NEEDS & FACILITIES	20,000.00	0.00	20,000.00	20,000.00	100.00%	30,000.00	50.00%	Grant St Annex \$50K 2 years: FY25: 20K; FY26: 30K
<b>OTHER CAPITAL OUTLAY</b>		<b>OTHER CAPITAL OUTLAY TOTAL</b>	<b>75,000.00</b>	<b>29,103.18</b>	<b>75,000.00</b>	<b>91,814.85</b>	<b>122.42%</b>	<b>125,300.00</b>	<b>67.07%</b>	
CAPITAL IMPROVEMENTS	01-010-5521	OTHER EXPENSE	5,000.00	56,000.00	5,000.00	100.00	2.00%	5,000.00	0.00%	
CAPITAL IMPROVEMENTS	01-010-5523	CAPITAL CONSTRUCTION PROJECT / RESERVE	500,000.00	0.00	750,000.00	205,000.00	27.33%	750,000.00	0.00%	Ending Reserve Fund for City Hall Remodel
<b>CAPITAL IMPROVEMENTS</b>		<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>505,000.00</b>	<b>56,000.00</b>	<b>755,000.00</b>	<b>205,100.00</b>	<b>27.17%</b>	<b>755,000.00</b>	<b>0.00%</b>	
		<b>ADMINISTRATION TOTAL</b>	<b>1,299,044.30</b>	<b>772,178.78</b>	<b>1,626,830.00</b>	<b>1,011,453.43</b>	<b>62.17%</b>	<b>1,806,641.88</b>	<b>11.05%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>POLICE DEPARTMENT EXPENSES</b>										
PERSONAL SERVICES	01-011-5001	SALARIES	1,587,486.00	1,537,230.46	1,970,000.00	1,656,155.90	84.07%	2,171,820.00	10.24%	
PERSONAL SERVICES	01-011-5002	FICA - CITY SHARE	120,000.00	114,488.89	150,705.00	124,328.40	82.50%	166,144.23	10.24%	
PERSONAL SERVICES	01-011-5003	WORKMAN'S COMPENSATION	52,000.00	64,729.56	39,400.00	83,110.37	210.94%	85,000.00	115.74%	
PERSONAL SERVICES	01-011-5004	H.A.L. INSURANCE	340,000.00	314,281.00	415,360.00	303,213.40	73.00%	467,562.00	12.57%	
PERSONAL SERVICES	01-011-5005	RETIREMENT - CITY SHARE	82,000.00	148,544.07	137,900.00	173,502.49	125.82%	198,300.00	43.80%	
PERSONAL SERVICES	01-011-5006	UNEMPLOYMENT COMP	1,050.00	0.00	1,050.00	0.00	0.00%	100.00	-90.48%	
PERSONAL SERVICES	01-011-5007	DISABILITY	13,000.00	27,774.78	22,000.00	26,283.46	119.47%	27,000.00	22.73%	
PERSONAL SERVICES	01-011-5008	PENSION ADMINISTRATION CIVILIA	3,500.00	1,625.22	2,400.00	1,834.07	76.42%	2,000.00	-16.67%	
<b>PERSONAL SERVICES</b>		<b>PERSONAL SERVICES TOTAL</b>	<b>2,199,036.00</b>	<b>2,208,673.98</b>	<b>2,738,815.00</b>	<b>2,368,428.09</b>	<b>86.48%</b>	<b>3,117,926.23</b>	<b>13.84%</b>	
OPERATING EXPENSE	01-011-5210	LEGAL	23,400.00	6,921.29	10,000.00	4,123.00	41.23%	7,000.00	-30.00%	
OPERATING EXPENSE	01-011-5211	AUDITING	7,000.00	8,528.61	7,000.00	7,016.71	100.24%	8,000.00	14.29%	
OPERATING EXPENSE	01-011-5212	ENGINEERING/CONSULTANT	20,000.00	126.00	70,000.00	4,189.50	5.99%	50,000.00	-28.57%	PD Facility Study
OPERATING EXPENSE	01-011-5213	PROFESSIONAL SERVICES	1,000.00	100.00	1,000.00	100.00	10.00%	1,000.00	0.00%	
OPERATING EXPENSE	01-011-5215	EMPLOYEE APPREC/SCHOOLING	1,000.00	3,391.91	1,000.00	1,750.28	175.03%	2,000.00	100.00%	
OPERATING EXPENSE	01-011-5216	POSTAGE	300.00	89.95	600.00	575.89	95.98%	600.00	0.00%	
OPERATING EXPENSE	01-011-5217	PRINTING & PUBLICATION	1,500.00	1,905.18	3,000.00	3,465.98	115.53%	3,000.00	0.00%	
OPERATING EXPENSE	01-011-5218	EVIDENCE PROCUREMENT	2,000.00	680.07	2,000.00	55.00	2.75%	2,500.00	25.00%	
OPERATING EXPENSE	01-011-5219	DRUG TASK FORCE	20,500.00	4,075.50	20,500.00	27,109.39	132.24%	20,500.00	0.00%	
OPERATING EXPENSE	01-011-5222	TRAVEL EXPENSE	7,000.00	9,426.61	7,000.00	5,649.84	80.71%	10,000.00	42.86%	
OPERATING EXPENSE	01-011-5223	TRAINING EXP/CONF REGISTR	7,200.00	9,131.34	15,000.00	17,093.16	113.95%	18,000.00	20.00%	
OPERATING EXPENSE	01-011-5224	DUES	1,600.00	1,763.38	2,000.00	1,739.64	86.98%	1,500.00	-25.00%	
OPERATING EXPENSE	01-011-5225	CUSTODIAL SERVICES	5,000.00	4,800.00	5,200.00	4,921.00	94.63%	5,200.00	0.00%	
OPERATING EXPENSE	01-011-5226	POLICE TESTING	6,000.00	1,191.85	3,000.00	775.39	25.85%	3,000.00	0.00%	
OPERATING EXPENSE	01-011-5227	SOFTWARE MAINTENANCE	25,000.00	30,614.52	30,000.00	70,842.20	236.14%	41,000.00	36.67%	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	99.57%	11,000.00	0.00%	
OPERATING EXPENSE	01-011-5229	TELEPHONE	12,800.00	12,375.17	14,000.00	11,275.74	80.54%	14,000.00	0.00%	
OPERATING EXPENSE	01-011-5230	VEHICLE INSURANCE	16,000.00	16,837.44	20,000.00	21,200.00	106.00%	25,000.00	25.00%	
OPERATING EXPENSE	01-011-5231	LIABILITY INSURANCE	9,000.00	7,022.00	9,000.00	7,470.00	83.00%	9,000.00	0.00%	
OPERATING EXPENSE	01-011-5232	BLDG & CONTENT INSURANCE	6,000.00	8,775.65	8,000.00	10,520.00	131.50%	10,000.00	25.00%	
OPERATING EXPENSE	01-011-5235	POLICE LAB MAINTENANCE	300.00	210.25	400.00	150.00	37.50%	400.00	0.00%	
OPERATING EXPENSE	01-011-5236	RADIO MAINTENANCE	1,000.00	0.00	1,000.00	1,500.00	150.00%	15,000.00	1400.00%	New radio installation & programming
OPERATING EXPENSE	01-011-5237	OFFICE EQUIPMENT MAINTENANCE	1,200.00	906.69	1,500.00	100.00	6.67%	1,500.00	0.00%	
OPERATING EXPENSE	01-011-5239	MOTORIZED EQUIPMENT MAINT	18,500.00	26,960.57	25,000.00	37,471.42	149.89%	30,000.00	20.00%	
OPERATING EXPENSE	01-011-5240	BUILDING MAINTENANCE	17,000.00	15,117.14	17,000.00	10,544.24	62.02%	15,000.00	-11.76%	
OPERATING EXPENSE	01-011-5245	MEDICAL SCREENING	2,000.00	1,026.00	2,000.00	2,800.98	140.05%	2,500.00	25.00%	
OPERATING EXPENSE	01-011-5249	CAR EXPENSE	0.00	0.00	500.00	0.00	0.00%	500.00	0.00%	
OPERATING EXPENSE	01-011-5254	CRIME STOPPER PROGRAM	1,800.00	1,346.00	1,800.00	1,732.99	96.28%	1,800.00	0.00%	
OPERATING EXPENSE	01-011-5255	TOWING	12,000.00	16,848.68	18,000.00	13,559.35	75.33%	18,000.00	0.00%	
OPERATING EXPENSE	01-011-5258	OTHER OPERATING EXPENSE	2,500.00	1,041.50	3,000.00	2,161.25	72.04%	3,000.00	0.00%	
OPERATING EXPENSE	01-011-5281	BUILDING REPAIR STORM	100.00	0.00	1,000.00	150.00	15.00%	20,000.00	1900.00%	
OPERATING EXPENSE	01-011-5287	PROMOTIONAL ITEMS	2,000.00	2,250.48	2,000.00	401.66	20.08%	3,000.00	50.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>241,700.00</b>	<b>202,812.21</b>	<b>312,500.00</b>	<b>281,397.16</b>	<b>90.05%</b>	<b>353,000.00</b>	<b>12.96%</b>	
EXPENDABLE MAT & SUPPLIES	01-011-5360	OFFICE SUPPLIES	2,600.00	2,332.19	2,700.00	2,573.55	95.32%	2,700.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-011-5361	JANITORIAL SUPPLIES	1,500.00	1,607.52	1,500.00	766.08	51.07%	1,500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-011-5366	DOG FOOD/CARE/TRAINING	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-011-5368	INVESTIGATIVE SUPPLIES	2,000.00	1,196.27	2,000.00	1,424.43	71.22%	2,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-011-5369	SAFETY EQUIPMENT/TRAINING	9,200.00	6,195.37	10,350.00	19,270.37	186.19%	15,000.00	44.93%	
EXPENDABLE MAT & SUPPLIES	01-011-5370	GAS/OIL/DIESEL	30,000.00	36,349.03	35,000.00	32,115.51	91.76%	40,000.00	14.29%	
EXPENDABLE MAT & SUPPLIES	01-011-5371	UNIFORMS	3,700.00	2,627.90	3,800.00	7,795.13	205.14%	10,000.00	163.16%	
EXPENDABLE MAT & SUPPLIES	01-011-5372	BOOKS & MAPS	100.00	78.85	100.00	0.00	0.00%	100.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-011-5382	AMMUNITION/RANGE	6,500.00	6,749.58	10,000.00	10,836.84	108.37%	25,000.00	150.00%	20K base ammo; 5K Range Study
EXPENDABLE MAT & SUPPLIES	01-011-5383	OTHER EXPENSE MATL & SUPP	400.00	15.00	400.00	130.34	32.59%	400.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-011-5389	PURCHASE/GRANT	3,000.00	4,398.00	4,000.00	920.36	23.01%	4,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-011-5395	NON-CAPITAL EQUIPMENT	1,000.00	647.14	1,000.00	0.00	0.00%	1,000.00	0.00%	
<b>EXPENDABLE MAT &amp; SUPPLIES</b>		<b>EXPENDABLE MAT &amp; SUPPLIES TOTAL</b>	<b>60,000.00</b>	<b>62,196.85</b>	<b>70,850.00</b>	<b>75,832.61</b>	<b>107.03%</b>	<b>101,700.00</b>	<b>43.54%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
RENTAL EXPENSE	01-011-5398	OFFICE EQUIPMENT	0.00	0.00	300.00	0.00	0.00%	300.00	0.00%	
<b>RENTAL EXPENSE</b>		<b>RENTAL EXPENSE TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>300.00</b>	<b>0.00%</b>	
OTHER CAPITAL OUTLAY	01-011-5401	OFFICE EQUIPMENT	20,000.00	11,814.35	87,000.00	88,465.30	101.68%	20,000.00	-77.01%	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	74.50%	200,000.00	233.33%	2 SUV cruisers (would like 4); Unmarked vehicle
OTHER CAPITAL OUTLAY	01-011-5406	RADIO EQUIPMENT	100.00	0.00	250,000.00	245,000.00	98.00%	80,000.00	-68.00%	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	87.22%	45,000.00	350.00%	10K base; 35K Network rack upgrade
OTHER CAPITAL OUTLAY	01-011-5410	AED	100.00	0.00	100.00	0.00	0.00%	3,000.00	2900.00%	New cruisers and replacement batteries
OTHER CAPITAL OUTLAY	01-011-5416	RECORD MANAGEMENT SYSTEM	2,500.00	0.00	520,000.00	480,000.00	92.31%	0.00	-100.00%	
OTHER CAPITAL OUTLAY	01-011-5421	TASER	3,000.00	910.00	3,000.00	3,950.10	131.67%	6,000.00	100.00%	
OTHER CAPITAL OUTLAY	01-011-5422	BODY CAMERA	1,200.00	0.00	150,000.00	130,000.00	86.67%	4,000.00	-97.33%	
<b>OTHER CAPITAL OUTLAY</b>		<b>OTHER CAPITAL OUTLAY TOTAL</b>	<b>95,200.00</b>	<b>124,635.80</b>	<b>1,080,100.00</b>	<b>1,000,836.54</b>	<b>92.66%</b>	<b>358,000.00</b>	<b>-66.85%</b>	
CAPITAL IMPROVEMENTS	01-011-5504	ASPHALT PARKING	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	01-011-5507	POLICE GARAGE	25,000.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	01-011-5521	OTHER IMPROVEMENTS	0.00	0.00	70,000.00	0.00	0.00%	20,000.00	-71.43%	20K Security cameras. (Future: Backup generator for entire building)
<b>CAPITAL IMPROVEMENTS</b>		<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>25,000.00</b>	<b>0.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>20,000.00</b>	<b>-71.43%</b>	
		<b>POLICE TOTAL</b>	<b>2,620,936.00</b>	<b>2,598,318.84</b>	<b>4,272,565.00</b>	<b>3,726,494.40</b>	<b>87.22%</b>	<b>3,950,926.23</b>	<b>-7.53%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>FIRE DEPARTMENT EXPENSES (Paid Fire Chief or Administrator)</b>										
PERSONAL SERVICES	01-013-5001	SALARIES	0.00	0.00	0.00	0.00	0.00%	80,661.75	80661.75%	Paid Chief or Administrator starting in 2026 to provide leadership to the BVFD volunteers and help recruit additional members.
PERSONAL SERVICES	01-013-5002	FICA - CITY SHARE	0.00	0.00	0.00	0.00	0.00%	8,228.00	8228.00%	
PERSONAL SERVICES	01-013-5003	WORKMAN'S COMPENSATION	2,500.00	2,072.65	3,000.00	1,925.84	64.19%	6,000.00	100.00%	
PERSONAL SERVICES	01-013-5004	H.A.L. INSURANCE	7,000.00	0.00	7,000.00	4,342.45	62.04%	30,649.00	337.84%	
PERSONAL SERVICES	01-013-5005	RETIREMENT - CITY SHARE	0.00	0.00	0.00	0.00	0.00%	8,604.00	8604.00%	
PERSONAL SERVICES	01-013-5006	UNEMPLOYMENT COMP	0.00	0.00	0.00	0.00	0.00%	100.00	100.00%	
PERSONAL SERVICES	01-013-5007	DISABILITY	0.00	0.00	0.00	0.00	0.00%	300.00	300.00%	
PERSONAL SERVICES	01-013-5008	PENSION ADMINISTRATION CIVILIA	0.00	0.00	0.00	0.00	0.00%	2,000.00	2000.00%	
<b>PERSONAL SERVICES</b>		<b>PERSONAL SERVICES TOTAL</b>	<b>9,500.00</b>	<b>2,072.65</b>	<b>10,000.00</b>	<b>6,268.29</b>	<b>62.68%</b>	<b>136,542.75</b>	<b>1265.43%</b>	
OPERATING EXPENSE	01-013-5210	LEGAL	1,500.00	1,089.79	1,500.00	416.29	27.75%	1,000.00	-33.33%	
OPERATING EXPENSE	01-013-5211	AUDITING	1,250.00	1,895.25	1,500.00	1,559.00	103.93%	1,500.00	0.00%	
OPERATING EXPENSE	01-013-5212	ENGINEERING/CONSULTANT	15,000.00	0.00	15,000.00	6,256.32	41.71%	5,000.00	-66.67%	Facility Evaluation
OPERATING EXPENSE	01-013-5213	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00%	5,000.00	5000.00%	
OPERATING EXPENSE	01-013-5216	POSTAGE	100.00	2.88	100.00	53.20	53.20%	100.00	0.00%	
OPERATING EXPENSE	01-013-5217	PRINTING & PUBLICATION	4,100.00	287.67	1,500.00	276.64	18.44%	500.00	-66.67%	
OPERATING EXPENSE	01-013-5222	TRAVEL EXPENSE	2,800.00	0.00	2,000.00	0.00	0.00%	2,000.00	0.00%	
OPERATING EXPENSE	01-013-5223	TRAINING EXP/CONF REGISTR	4,000.00	0.00	3,000.00	0.00	0.00%	2,000.00	-33.33%	
OPERATING EXPENSE	01-013-5225	CUSTODIAL SERVICES	0.00	0.00	300.00	0.00	0.00%	300.00	0.00%	
OPERATING EXPENSE	01-013-5226	FIRE SCHOOL	1,800.00	0.00	2,000.00	1,951.11	97.56%	2,000.00	0.00%	
OPERATING EXPENSE	01-013-5228	UTILITIES	28,000.00	18,984.19	25,000.00	22,617.98	90.47%	25,000.00	0.00%	
OPERATING EXPENSE	01-013-5229	TELEPHONE	3,000.00	1,938.36	3,000.00	1,935.15	64.51%	3,000.00	0.00%	
OPERATING EXPENSE	01-013-5230	VEHICLE INSURANCE	45,000.00	48,202.95	50,000.00	52,100.00	104.20%	50,000.00	0.00%	
OPERATING EXPENSE	01-013-5231	LIABILITY INSURANCE	2,000.00	826.35	2,000.00	947.00	47.35%	2,000.00	0.00%	
OPERATING EXPENSE	01-013-5232	BLDG & CONTENT INSURANCE	10,000.00	14,383.30	10,000.00	15,820.00	158.20%	16,000.00	60.00%	
OPERATING EXPENSE	01-013-5236	RADIO MAINTENANCE	3,000.00	0.00	2,000.00	300.00	15.00%	500.00	-75.00%	
OPERATING EXPENSE	01-013-5238	SHOP EQUIPMENT MAINTENANCE	1,200.00	8.99	1,200.00	296.59	24.72%	500.00	-58.33%	
OPERATING EXPENSE	01-013-5239	MOTORIZED EQUIPMENT MAINT	12,000.00	31,112.68	30,000.00	42,748.00	142.49%	50,000.00	66.67%	
OPERATING EXPENSE	01-013-5240	BUILDING MAINTENANCE	35,000.00	31,842.68	45,000.00	8,712.83	19.36%	10,000.00	-77.78%	
OPERATING EXPENSE	01-013-5245	MEDICAL SCREENING	1,200.00	464.00	1,000.00	1,091.93	109.19%	1,000.00	0.00%	
OPERATING EXPENSE	01-013-5258	OTHER OPERATING EXPENSE	200.00	110.00	200.00	110.00	55.00%	150.00	-25.00%	
OPERATING EXPENSE	01-013-5272	FIRE DEPT RENTAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	01-013-5281	BUILDING REPAIR STORM	0.00	0.00	1,000.00	0.00	0.00%	10,000.00	900.00%	
OPERATING EXPENSE	01-013-5285	RURAL CHARGES	15,000.00	14,568.52	16,000.00	22,731.03	142.07%	16,000.00	0.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>186,150.00</b>	<b>165,717.61</b>	<b>213,300.00</b>	<b>179,923.07</b>	<b>84.35%</b>	<b>203,550.00</b>	<b>-4.57%</b>	
EXPENDABLE MAT & SUPPLIES	01-013-5359	OFFICE EQUIPMENT	0.00	0.00	1,000.00	0.00	0.00%	500.00	-50.00%	
EXPENDABLE MAT & SUPPLIES	01-013-5360	OFFICE SUPPLIES	2,000.00	664.66	1,000.00	272.65	27.27%	500.00	-50.00%	
EXPENDABLE MAT & SUPPLIES	01-013-5369	SAFETY EQUIPMENT/TRAINING	20,000.00	9,877.49	15,000.00	17,317.93	115.45%	15,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-013-5370	GAS/OIL/DIESEL	6,000.00	7,826.58	6,000.00	3,098.90	51.65%	7,000.00	16.67%	
EXPENDABLE MAT & SUPPLIES	01-013-5375	FIRE PREVENTION	2,000.00	600.02	2,000.00	0.00	0.00%	1,000.00	-50.00%	
EXPENDABLE MAT & SUPPLIES	01-013-5376	SIREN REPAIR	1,500.00	0.00	1,500.00	500.00	33.33%	1,500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-013-5395	NON-CAPITAL EQUIPMENT	40,000.00	0.00	40,000.00	17,210.20	43.03%	15,000.00	-62.50%	
EXPENDABLE MAT & SUPPLIES	01-013-5306	RADIO EQUIPMENT	10,000.00	5,885.01	10,000.00	10,000.00	100.00%	5,000.00	-50.00%	
<b>EXPENDABLE MAT &amp; SUPPLIES</b>		<b>EXPENDABLE MAT &amp; SUPPLIES TOTAL</b>	<b>81,500.00</b>	<b>24,853.76</b>	<b>76,500.00</b>	<b>48,399.68</b>	<b>63.27%</b>	<b>45,500.00</b>	<b>-40.52%</b>	
OTHER CAPITAL OUTLAY	01-013-5401	OFFICE EQUIPMENT	3,000.00	941.04	3,000.00	2,691.92	89.73%	3,000.00	0.00%	
OTHER CAPITAL OUTLAY	01-013-5405	FIRE FIGHTING EQUIPMENT	30,000.00	51,685.48	45,000.00	23,058.21	51.24%	40,000.00	-11.11%	
<b>OTHER CAPITAL OUTLAY</b>		<b>OTHER CAPITAL OUTLAY TOTAL</b>	<b>33,000.00</b>	<b>52,626.52</b>	<b>48,000.00</b>	<b>25,750.13</b>	<b>53.65%</b>	<b>43,000.00</b>	<b>-10.42%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
CAPITAL IMPROVEMENTS	01-013-5501	MOTORIZED EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	01-013-5521	OTHER CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	01-013-5526	ELECTRONIC DOOR KEYS	5,000.00	0.00	5,000.00	0.00	0.00%	5,000.00	0.00%	
CAPITAL IMPROVEMENTS	01-013-5534	AIR PACK SYSTEM	250.00	8,185.00	10,000.00	5,000.00	50.00%	6,000.00	-40.00%	
<b>CAPITAL IMPROVEMENTS</b>		<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>5,250.00</b>	<b>8,185.00</b>	<b>15,000.00</b>	<b>5,000.00</b>	<b>33.33%</b>	<b>11,000.00</b>	<b>-26.67%</b>	
TRANSFER OUT OF FUNDS	01-013-6325	TRANS TO SALES TAX	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER OUT OF FUNDS</b>		<b>TRANSFER OUT OF FUNDS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
		<b>FIRE TOTAL</b>	<b>315,400.00</b>	<b>253,455.54</b>	<b>362,800.00</b>	<b>265,341.17</b>	<b>73.14%</b>	<b>439,592.75</b>	<b>21.17%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>PARKS DIVISION EXPENSES</b>										
PERSONAL SERVICES	01-014-5001	SALARIES	290,000.00	283,039.05	320,000.00	316,992.20	99.06%	328,200.00	2.56%	
PERSONAL SERVICES	01-014-5002	FICA - CITY SHARE	20,000.00	21,711.29	24,480.00	24,082.31	98.38%	25,107.30	2.56%	
PERSONAL SERVICES	01-014-5003	WORKMAN'S COMPENSATION	10,000.00	2,611.32	6,400.00	12,061.77	188.47%	12,100.00	89.06%	
PERSONAL SERVICES	01-014-5004	H.A.L. INSURANCE	80,000.00	93,271.76	120,050.00	90,477.24	75.37%	100,300.00	-16.45%	
PERSONAL SERVICES	01-014-5005	RETIREMENT - CITY SHARE	13,500.00	31,253.46	22,400.00	29,508.71	131.74%	24,775.00	10.60%	
PERSONAL SERVICES	01-014-5006	UNEMPLOYMENT COMP	500.00	0.00	500.00	0.00	0.00%	500.00	0.00%	
PERSONAL SERVICES	01-014-5007	DISABILITY	2,000.00	1,199.61	2,000.00	1,324.68	66.23%	1,500.00	-25.00%	
PERSONAL SERVICES	01-014-5008	PENSION ADMINISTRATION	500.00	318.82	500.00	204.82	40.96%	300.00	-40.00%	
<b>PERSONAL SERVICES</b>		<b>PERSONAL SERVICES TOTAL</b>	<b>416,500.00</b>	<b>433,405.31</b>	<b>496,330.00</b>	<b>474,651.73</b>	<b>95.63%</b>	<b>492,782.30</b>	<b>-0.71%</b>	
OPERATING EXPENSE	01-014-5209	BANK FEES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	01-014-5210	LEGAL	3,150.00	3,027.83	4,000.00	1,496.25	37.41%	3,000.00	-25.00%	
OPERATING EXPENSE	01-014-5211	AUDITING	2,000.00	2,842.87	2,500.00	2,340.00	93.60%	2,500.00	0.00%	
OPERATING EXPENSE	01-014-5212	ENGINEERING/CONSULTANT	4,000.00	0.00	4,000.00	4,922.33	123.06%	5,200.00	30.00%	
OPERATING EXPENSE	01-014-5213	PROFESSIONAL SERVICES	150.00	0.00	150.00	0.00	0.00%	31,000.00	20566.67%	Shop facility study
OPERATING EXPENSE	01-014-5215	EMPLOYEE APPREC/SCHOOLING	1,500.00	187.98	1,500.00	1,103.90	73.59%	1,000.00	-33.33%	
OPERATING EXPENSE	01-014-5216	POSTAGE	100.00	0.00	100.00	25.00	25.00%	100.00	0.00%	
OPERATING EXPENSE	01-014-5217	PRINTING & PUBLICATION	2,000.00	1,871.99	2,500.00	512.05	20.48%	1,000.00	-60.00%	
OPERATING EXPENSE	01-014-5222	TRAVEL EXPENSE	500.00	0.00	800.00	0.00	0.00%	1,000.00	25.00%	
OPERATING EXPENSE	01-014-5223	TRAINING EXP/CONF REGISTR	500.00	289.79	800.00	405.65	50.71%	1,500.00	87.50%	
OPERATING EXPENSE	01-014-5224	DUES	500.00	99.63	500.00	424.27	84.85%	500.00	0.00%	
OPERATING EXPENSE	01-014-5227	SOFTWARE MAINTENANCE	5,000.00	4,511.15	6,500.00	5,719.00	87.98%	7,700.00	18.46%	
OPERATING EXPENSE	01-014-5228	UTILITIES	32,000.00	31,399.98	34,000.00	42,512.12	125.04%	40,000.00	17.65%	
OPERATING EXPENSE	01-014-5229	TELEPHONE	2,800.00	3,581.71	3,000.00	3,388.84	112.96%	3,500.00	16.67%	
OPERATING EXPENSE	01-014-5230	VEHICLE INSURANCE	3,300.00	4,623.60	4,000.00	4,952.00	123.80%	5,000.00	25.00%	
OPERATING EXPENSE	01-014-5231	LIABILITY INSURANCE	2,000.00	1,271.32	2,500.00	1,460.00	58.40%	1,500.00	-40.00%	
OPERATING EXPENSE	01-014-5232	BLDG & CONTENT INSURANCE	15,000.00	20,952.93	24,000.00	29,850.00	124.38%	32,000.00	33.33%	
OPERATING EXPENSE	01-014-5236	RADIO MAINTENANCE	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
OPERATING EXPENSE	01-014-5239	MOTORIZED EQUIPMENT MAINT	9,000.00	7,008.79	10,000.00	14,592.76	145.93%	12,000.00	20.00%	
OPERATING EXPENSE	01-014-5240	BUILDING MAINTENANCE	40,000.00	17,226.41	40,000.00	25,183.55	62.96%	45,000.00	12.50%	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	203.93%	20,000.00	33.33%	
OPERATING EXPENSE	01-014-5244	RECREATION ASSISTANCE	35,000.00	35,000.00	53,000.00	53,000.00	100.00%	60,000.00	13.21%	Complex Agreement and Mower
OPERATING EXPENSE	01-014-5245	MEDICAL SCREENING	4,000.00	757.76	4,000.00	571.90	14.30%	4,000.00	0.00%	
OPERATING EXPENSE	01-014-5253	REPURCHASE CEMETERY LOTS	600.00	2,000.00	600.00	3,192.00	532.00%	2,000.00	233.33%	
OPERATING EXPENSE	01-014-5258	OTHER OP EXP/FIRE WORKS	7,500.00	20,381.52	7,500.00	20,000.00	266.67%	20,000.00	166.67%	
OPERATING EXPENSE	01-014-5259	BLACK ELK MAINTENANCE	2,000.00	0.00	2,000.00	0.00	0.00%	2,000.00	0.00%	
OPERATING EXPENSE	01-014-5263	OPTIMIST BOAT RAMP	3,000.00	909.30	3,000.00	1,500.00	50.00%	3,000.00	0.00%	
OPERATING EXPENSE	01-014-5266	CONTRACT MOWING	80,000.00	72,953.37	80,000.00	61,531.12	76.91%	80,000.00	0.00%	
OPERATING EXPENSE	01-014-5281	BUILDING REPAIR STORM	0.00	0.00	1,000.00	5,320.00	532.00%	50,000.00	4900.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>270,700.00</b>	<b>243,424.11</b>	<b>307,050.00</b>	<b>314,592.74</b>	<b>102.46%</b>	<b>434,600.00</b>	<b>41.54%</b>	
EXPENDABLE MAT & SUPPLIES	01-014-5359	OFFICE EQUIPMENT	1,000.00	0.00	1,000.00	150.00	15.00%	500.00	-50.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5360	OFFICE SUPPLIES	1,000.00	934.24	1,000.00	605.15	60.52%	1,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5361	JANITORIAL SUPPLIES	4,400.00	3,169.25	4,400.00	2,527.00	57.43%	3,000.00	-31.82%	
EXPENDABLE MAT & SUPPLIES	01-014-5363	CHEMICALS	6,500.00	5,508.83	6,500.00	5,945.10	91.46%	8,000.00	23.08%	
EXPENDABLE MAT & SUPPLIES	01-014-5364	SEED, SOD, ETC	2,500.00	1,370.00	3,000.00	2,558.92	85.30%	3,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5365	RECREATIONAL SUPPLIES	8,500.00	6,532.23	8,500.00	12,475.40	146.77%	11,000.00	29.41%	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	89.86%	1,850.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5370	GAS/OIL/DIESEL	6,000.00	8,430.78	8,000.00	8,123.64	101.55%	8,500.00	6.25%	
EXPENDABLE MAT & SUPPLIES	01-014-5371	UNIFORMS	1,000.00	1,613.54	1,500.00	2,902.06	193.47%	3,000.00	100.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5372	BOOKS & MAPS	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5373	SMALL TOOLS	1,200.00	1,290.38	2,000.00	2,823.59	141.18%	4,500.00	125.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5374	SAND/ROCK/GRAVEL	1,500.00	3,299.63	4,000.00	300.00	7.50%	4,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5383	OTHER EXPENSE MATL & SUPP	0.00	17.98	3,500.00	266.00	7.60%	1,000.00	-71.43%	
EXPENDABLE MAT & SUPPLIES	01-014-5389	PURCHASE/GRANT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-014-5395	NON-CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>EXPENDABLE MAT &amp; SUPPLIES</b>		<b>EXPENDABLE MAT &amp; SUPPLIES TOTAL</b>	<b>35,550.00</b>	<b>32,829.58</b>	<b>45,350.00</b>	<b>40,339.36</b>	<b>88.95%</b>	<b>49,450.00</b>	<b>9.04%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
RENTAL EXPENSE	01-014-5399	MOTORIZED EQUIP/GRAVE OPENING	22,500.00	8,800.00	22,500.00	7,315.00	32.51%	10,000.00	-55.56%	
<b>RENTAL EXPENSE</b>		<b>RENTAL EXPENSE TOTAL</b>	<b>22,500.00</b>	<b>8,800.00</b>	<b>22,500.00</b>	<b>7,315.00</b>	<b>32.51%</b>	<b>10,000.00</b>	<b>-55.56%</b>	
OTHER CAPITAL OUTLAY	01-014-5401	OFFICE EQUIPMENT	6,300.00	5,630.13	7,000.00	250.00	3.57%	27,500.00	292.86%	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	375.32%	14,000.00	180.00%	Fertilizer Buggy
OTHER CAPITAL OUTLAY	01-014-5403	MOTORIZED EQUIPMENT (LARGE)	28,000.00	28,000.00	30,000.00	40,910.10	136.37%	130,000.00	333.33%	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	3.75%	64,000.00	1500.00%	Park furniture upgrade; Long tables; Park signs; Depot tables/chairs; Fuel tank
<b>OTHER CAPITAL OUTLAY</b>		<b>OTHER CAPITAL OUTLAY TOTAL</b>	<b>46,300.00</b>	<b>43,464.01</b>	<b>46,000.00</b>	<b>60,076.10</b>	<b>130.60%</b>	<b>235,500.00</b>	<b>411.96%</b>	
CAPITAL IMPROVEMENTS	01-014-5502	BUILDING/RESTROOM	0.00	1,026.10	25,000.00	2,000.00	8.00%	5,000.00	-80.00%	RV Park bathrooms improvements (300K future)
CAPITAL IMPROVEMENTS	01-014-5504	PAVING	20,000.00	17,341.28	20,000.00	3,231.90	16.16%	20,000.00	0.00%	Southern Hills Sidewalk & Parking
CAPITAL IMPROVEMENTS	01-014-5519	PLAYGROUND EQUIPMENT	7,500.00	56,750.00	7,500.00	1,037.40	13.83%	7,500.00	0.00%	
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	78.08%	0.00	-100.00%	
CAPITAL IMPROVEMENTS	01-014-5521	OTHER IMPROVEMENTS	50,000.00	197,701.12	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	01-014-5523	CAPITAL CONST PROJECTS/RESERVE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	01-014-5531	RESURFACE TENNIS COURTS	75,000.00	65,300.00	0.00	0.00	0.00%	0.00	0.00%	
<b>CAPITAL IMPROVEMENTS</b>		<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>3,352,500.00</b>	<b>1,964,503.96</b>	<b>2,752,500.00</b>	<b>2,114,350.30</b>	<b>76.82%</b>	<b>32,500.00</b>	<b>-98.82%</b>	
		<b>PARK TOTAL</b>	<b>4,144,050.00</b>	<b>2,726,426.97</b>	<b>3,669,730.00</b>	<b>3,011,325.23</b>	<b>82.06%</b>	<b>1,254,832.30</b>	<b>-65.81%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>LIBRARY &amp; TECHNOLOGY CENTER DIVISION EXPENSES</b>										
PERSONAL SERVICES	01-015-5001	SALARIES	370,000.00	339,669.89	500,000.00	392,669.20	78.53%	481,435.00	-3.71%	
PERSONAL SERVICES	01-015-5002	FICA - CITY SHARE	24,000.00	26,254.62	38,250.00	31,204.46	81.58%	36,829.78	-3.71%	
PERSONAL SERVICES	01-015-5003	WORKMAN'S COMPENSATION	8,400.00	413.72	10,000.00	372.40	3.72%	500.00	-95.00%	
PERSONAL SERVICES	01-015-5004	H.A.L. INSURANCE	67,000.00	64,409.79	76,960.00	70,826.49	92.03%	67,409.00	-12.41%	
PERSONAL SERVICES	01-015-5005	RETIREMENT - CITY SHARE	11,000.00	16,299.48	35,000.00	17,940.37	51.26%	22,696.00	-35.15%	
PERSONAL SERVICES	01-015-5006	UNEMPLOYMENT COMP	500.00	0.00	500.00	0.00	0.00%	500.00	0.00%	
PERSONAL SERVICES	01-015-5007	DISABILITY	1,800.00	1,044.57	1,800.00	1,284.78	71.38%	1,300.00	-27.78%	
PERSONAL SERVICES	01-015-5008	PENSION ADMINISTRATION	600.00	241.83	600.00	163.59	27.27%	300.00	-50.00%	
<b>PERSONAL SERVICES</b>		<b>PERSONAL SERVICES TOTAL</b>	<b>483,300.00</b>	<b>448,333.90</b>	<b>663,110.00</b>	<b>514,461.29</b>	<b>77.58%</b>	<b>610,969.78</b>	<b>-7.86%</b>	
OPERATING EXPENSE	01-015-5209	BANK FEES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	01-015-5210	LEGAL	1,500.00	1,938.04	2,000.00	416.29	20.81%	1,500.00	-25.00%	
OPERATING EXPENSE	01-015-5211	AUDITING	7,500.00	10,423.85	7,500.00	8,576.00	114.35%	8,600.00	14.67%	
OPERATING EXPENSE	01-015-5212	ENGINEERING/CONSULTANT	0.00	0.00	0.00	3,923.50	3923.50%	5,000.00	5000.00%	
OPERATING EXPENSE	01-015-5213	PROFESSIONAL SERVICES	200.00	0.00	200.00	0.00	0.00%	1,000.00	400.00%	
OPERATING EXPENSE	01-015-5215	EMPLOYEE APPREC/SCHOOLING	2,000.00	222.98	2,000.00	239.40	11.97%	3,000.00	50.00%	
OPERATING EXPENSE	01-015-5216	POSTAGE	2,200.00	3,223.06	2,900.00	2,858.17	98.56%	3,000.00	3.45%	
OPERATING EXPENSE	01-015-5217	PRINTING & PUBLICATION	1,800.00	1,376.51	2,000.00	2,300.90	115.05%	2,500.00	25.00%	
OPERATING EXPENSE	01-015-5222	TRAVEL EXPENSE	3,000.00	670.51	2,000.00	2,253.02	112.65%	3,000.00	50.00%	
OPERATING EXPENSE	01-015-5223	TRAINING EXP/CONF REGISTR	4,000.00	4,198.41	3,000.00	216.79	7.23%	3,000.00	0.00%	
OPERATING EXPENSE	01-015-5224	DUES	1,500.00	990.38	1,500.00	1,074.64	71.64%	1,600.00	6.67%	
OPERATING EXPENSE	01-015-5225	CUSTODIAL SERVICES	36,000.00	34,500.00	36,000.00	34,606.60	96.13%	37,000.00	2.78%	
OPERATING EXPENSE	01-015-5227	SOFTWARE MAINTENANCE	40,000.00	34,014.01	40,000.00	36,384.70	90.96%	41,500.00	3.75%	
OPERATING EXPENSE	01-015-5228	UTILITIES	33,000.00	27,392.05	33,000.00	28,043.05	84.98%	30,000.00	-9.09%	
OPERATING EXPENSE	01-015-5229	TELEPHONE	5,500.00	5,719.35	6,000.00	6,038.20	100.64%	8,500.00	41.67%	
OPERATING EXPENSE	01-015-5231	LIABILITY INSURANCE	1,000.00	1,144.18	1,000.00	1,315.00	131.50%	1,500.00	50.00%	
OPERATING EXPENSE	01-015-5232	BLDG & CONTENT INSURANCE	12,000.00	17,308.74	15,000.00	20,020.00	133.47%	22,000.00	46.67%	
OPERATING EXPENSE	01-015-5237	OFFICE EQUIPMENT MAINTENANCE	5,000.00	3,167.73	5,000.00	200.00	4.00%	5,000.00	0.00%	
OPERATING EXPENSE	01-015-5240	BUILDING MAINTENANCE	21,000.00	27,302.68	27,000.00	27,685.28	102.54%	30,000.00	11.11%	
OPERATING EXPENSE	01-015-5245	MEDICAL SCREENING	700.00	615.00	800.00	422.94	52.87%	800.00	0.00%	
OPERATING EXPENSE	01-015-5258	OTHER OPERATING EXPENSE	1,000.00	124.98	1,000.00	379.05	37.91%	1,000.00	0.00%	
OPERATING EXPENSE	01-015-5264	LEASE PAYMENT	124,800.00	124,963.00	124,800.00	124,800.00	100.00%	124,800.00	0.00%	
OPERATING EXPENSE	01-015-5281	BUILDING REPAIR STORM	0.00	450.00	1,000.00	250.00	25.00%	20,000.00	1900.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>303,700.00</b>	<b>299,745.46</b>	<b>313,700.00</b>	<b>302,003.53</b>	<b>96.27%</b>	<b>354,300.00</b>	<b>12.94%</b>	
EXPENDABLE MAT & SUPPLIES	01-015-5359	OFFICE EQUIPMENT	500.00	403.95	500.00	103.74	20.75%	500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-015-5360	OFFICE SUPPLIES	14,000.00	15,031.73	18,000.00	13,508.81	75.05%	16,000.00	-11.11%	
EXPENDABLE MAT & SUPPLIES	01-015-5361	JANITORIAL SUPPLIES	3,700.00	1,887.01	3,700.00	1,416.45	38.28%	3,000.00	-18.92%	
EXPENDABLE MAT & SUPPLIES	01-015-5363	MAKERSPACE SUPPLIES/CHEMICALS	0.00	0.00	0.00	0.00	0.00%	2,000.00	2000.00%	New account
EXPENDABLE MAT & SUPPLIES	01-015-5369	SAFETY EQUIPMENT/TRAINING	300.00	722.54	1,000.00	1,106.56	110.66%	1,200.00	20.00%	
EXPENDABLE MAT & SUPPLIES	01-015-5371	UNIFORMS	800.00	920.33	800.00	399.00	49.88%	800.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-015-5372	BOOKS & MAPS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-015-5378	LIBRARY STATE AID	2,500.00	2,460.58	3,000.00	1,900.00	63.33%	3,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-015-5379	LIBRARY ACQUISITIONS	94,000.00	94,690.65	96,000.00	90,000.00	93.75%	96,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-015-5393	SUMMER READING	7,700.00	7,563.03	8,100.00	7,714.00	95.23%	10,000.00	23.46%	
EXPENDABLE MAT & SUPPLIES	01-015-5395	NON-CAPITAL EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00%	1,000.00	0.00%	
<b>EXPENDABLE MAT &amp; SUPPLIES</b>		<b>EXPENDABLE MAT &amp; SUPPLIES TOTAL</b>	<b>123,500.00</b>	<b>123,679.82</b>	<b>132,100.00</b>	<b>117,148.56</b>	<b>88.68%</b>	<b>133,500.00</b>	<b>1.06%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
OTHER CAPITAL OUTLAY	01-015-5401	OFFICE EQUIPMENT	10,000.00	16,253.06	12,000.00	8,618.40	71.82%	12,000.00	0.00%	
<b>OTHER CAPITAL OUTLAY</b>		<b>OTHER CAPITAL OUTLAY TOTAL</b>	<b>10,000.00</b>	<b>16,253.06</b>	<b>12,000.00</b>	<b>8,618.40</b>	<b>71.82%</b>	<b>12,000.00</b>	<b>0.00%</b>	
CAPITAL IMPROVEMENTS	01-015-5521	OTHER IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	01-015-5559	BUILDING FURNISHINGS & TECH	25,000.00	0.00	55,000.00	30,500.00	55.45%	15,000.00	-72.73%	
<b>CAPITAL IMPROVEMENTS</b>		<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>25,000.00</b>	<b>0.00</b>	<b>55,000.00</b>	<b>30,500.00</b>	<b>55.45%</b>	<b>15,000.00</b>	<b>-72.73%</b>	
BONDS RESTRICTED	01-015-8102	DEBT RESERVE LIBRARY	75,000.00	0.00	75,000.00	0.00	0.00%	112,500.00	50.00%	
<b>BONDS RESTRICTED</b>		<b>BONDS RESTRICTED TOTAL</b>	<b>75,000.00</b>	<b>0.00</b>	<b>75,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>112,500.00</b>	<b>50.00%</b>	
		<b>LIBRARY TOTAL</b>	<b>1,020,500.00</b>	<b>888,012.24</b>	<b>1,250,910.00</b>	<b>972,731.78</b>	<b>77.76%</b>	<b>1,238,269.78</b>	<b>-1.01%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>SWIMMING POOL FACILITY &amp; OPERATIONAL EXPENSES</b>										
PERSONAL SERVICES	01-017-5001	SALARIES	114,600.00	94,148.62	103,000.00	87,550.00	85.00%	118,560.00	15.11%	
PERSONAL SERVICES	01-017-5002	FICA - CITY SHARE	5,600.00	8,067.81	7,879.50	6,698.00	85.01%	9,069.84	15.11%	
PERSONAL SERVICES	01-017-5003	WORKMAN'S COMPENSATION	1,830.00	1,917.86	2,060.00	3,713.36	180.26%	3,800.00	84.47%	
PERSONAL SERVICES	01-017-5006	UNEMPLOYMENT COMP	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>PERSONAL SERVICES</b>		<b>PERSONAL SERVICES TOTAL</b>	<b>122,030.00</b>	<b>104,134.29</b>	<b>112,939.50</b>	<b>97,961.36</b>	<b>86.74%</b>	<b>131,429.84</b>	<b>16.37%</b>	
OPERATING EXPENSE	01-017-5211	AUDITING	1,500.00	1,895.25	1,500.00	1,560.00	104.00%	1,600.00	6.67%	
OPERATING EXPENSE	01-017-5212	ENGINEERING/CONSULTANT	15,000.00	0.00	15,000.00	0.00	0.00%	5,000.00	-66.67%	(Pool facility study in FY27)
OPERATING EXPENSE	01-017-5217	PRINTING & PUBLICATION	500.00	0.00	500.00	799.33	159.87%	500.00	0.00%	
OPERATING EXPENSE	01-017-5228	UTILITIES	6,000.00	5,396.25	6,000.00	5,100.00	85.00%	6,000.00	0.00%	
OPERATING EXPENSE	01-017-5229	TELEPHONE/ INTERNET	2,400.00	2,632.45	3,000.00	2,550.00	85.00%	3,000.00	0.00%	
OPERATING EXPENSE	01-017-5231	LIABILITY INSURANCE	600.00	317.83	600.00	365.00	60.83%	600.00	0.00%	
OPERATING EXPENSE	01-017-5232	BLDG & CONTENT INSURANCE	1,700.00	2,138.49	2,000.00	2,475.00	123.75%	2,500.00	25.00%	
OPERATING EXPENSE	01-017-5240	BUILDING MAINTENANCE	5,000.00	11,145.41	5,000.00	12,886.50	257.73%	15,000.00	200.00%	
OPERATING EXPENSE	01-017-5245	MEDICAL SCREENING	3,500.00	3,015.00	4,000.00	3,335.20	83.38%	4,000.00	0.00%	
OPERATING EXPENSE	01-017-5258	OTHER OPERATING EXPENSE	600.00	200.00	600.00	319.20	53.20%	600.00	0.00%	
OPERATING EXPENSE	01-017-5281	BUILDING REPAIR HAIL STORM	0.00	40.00	1,000.00	50.00	5.00%	1,000.00	0.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>36,800.00</b>	<b>26,780.68</b>	<b>39,200.00</b>	<b>29,440.23</b>	<b>75.10%</b>	<b>39,800.00</b>	<b>1.53%</b>	
EXPENDABLE MAT & SUPPLIES	01-017-5359	CONCESSION SUPPLIES	5,000.00	6,086.53	5,000.00	4,250.00	85.00%	7,500.00	50.00%	
EXPENDABLE MAT & SUPPLIES	01-017-5360	OFFICE SUPPLIES	400.00	122.93	400.00	143.64	35.91%	400.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-017-5361	JANITORIAL SUPPLIES	500.00	447.14	500.00	239.40	47.88%	500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-017-5362	SHOP SUPPLIES	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-017-5363	CHEMICALS	7,000.00	8,272.34	8,000.00	6,800.00	85.00%	8,500.00	6.25%	
EXPENDABLE MAT & SUPPLIES	01-017-5369	SAFETY EQUIPMENT/TRAINING	4,000.00	58.66	4,000.00	146.30	3.66%	4,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-017-5395	NON-CAPITAL EQUIPMENT	0.00	0.00	500.00	0.00	0.00%	500.00	0.00%	
<b>EXPENDABLE MAT &amp; SUPPLIES</b>		<b>EXPENDABLE MAT &amp; SUPPLIES TOTAL</b>	<b>17,000.00</b>	<b>14,987.60</b>	<b>18,500.00</b>	<b>11,579.34</b>	<b>62.59%</b>	<b>21,500.00</b>	<b>16.22%</b>	
OTHER CAPITAL OUTLAY	01-017-5401	OFFICE EQUIPMENT	600.00	0.00	500.00	0.00	0.00%	2,000.00	300.00%	
OTHER CAPITAL OUTLAY	01-017-5412	POOL IMPROVEMENT	21,000.00	11,260.46	20,000.00	133.00	0.67%	20,000.00	0.00%	Repairs, equipment, and furnishing
OTHER CAPITAL OUTLAY	01-017-5413	POOL PAINTING	60,000.00	53,872.96	25,000.00	0.00	0.00%	50,000.00	100.00%	25K each year for 3-yrs (Year 2).
<b>OTHER CAPITAL OUTLAY</b>		<b>OTHER CAPITAL OUTLAY TOTAL</b>	<b>81,600.00</b>	<b>65,133.42</b>	<b>45,500.00</b>	<b>133.00</b>	<b>0.29%</b>	<b>72,000.00</b>	<b>58.24%</b>	
CAPITAL IMPROVEMENTS	01-017-5502	POOL IMPROVEMENT CAPITAL/MAJOR	52,000.00	19,718.18	75,000.00	10,352.72	13.80%	10,000.00	-86.67%	
CAPITAL IMPROVEMENTS	01-017-5521	OTHER CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>CAPITAL IMPROVEMENTS</b>		<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>52,000.00</b>	<b>19,718.18</b>	<b>75,000.00</b>	<b>10,352.72</b>	<b>13.80%</b>	<b>10,000.00</b>	<b>-86.67%</b>	
TRANSFER OUT OF FUNDS	01-017-6310	TRANS TO CAP OUTLAY	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER OUT OF FUNDS</b>		<b>TRANSFER OUT OF FUNDS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
		<b>SWIMMING POOL TOTAL</b>	<b>309,430.00</b>	<b>230,754.17</b>	<b>291,139.50</b>	<b>149,466.65</b>	<b>51.34%</b>	<b>274,729.84</b>	<b>-5.64%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>COMMUNITY DEVELOPMENT DIVISION EXPENSES</b>										
PERSONAL SERVICES	01-019-5001	SALARIES	278,000.00	285,441.09	330,000.00	289,373.42	87.69%	406,200.00	23.09%	
PERSONAL SERVICES	01-019-5002	FICA - CITY SHARE	21,000.00	21,168.28	25,245.00	21,998.20	87.14%	31,074.30	23.09%	
PERSONAL SERVICES	01-019-5003	WORKMAN'S COMPENSATION	6,000.00	6,295.64	6,600.00	6,083.42	92.17%	7,000.00	6.06%	
PERSONAL SERVICES	01-019-5004	H.A.L. INSURANCE	85,400.00	82,955.28	84,040.00	75,445.58	89.77%	84,532.00	0.59%	
PERSONAL SERVICES	01-019-5005	RETIREMENT - CITY SHARE	19,460.00	41,543.60	23,100.00	35,808.92	155.02%	32,500.00	40.69%	
PERSONAL SERVICES	01-019-5006	UNEMPLOYMENT COMP	300.00	0.00	300.00	0.00	0.00%	100.00	-66.67%	
PERSONAL SERVICES	01-019-5007	DISABILITY	2,000.00	1,543.89	2,000.00	1,778.21	88.91%	1,800.00	-10.00%	
PERSONAL SERVICES	01-019-5008	PENSION ADMINISTRATION	500.00	317.55	500.00	192.85	38.57%	500.00	0.00%	
<b>PERSONAL SERVICES</b>		<b>PERSONAL SERVICES TOTAL</b>	<b>412,660.00</b>	<b>439,265.33</b>	<b>471,785.00</b>	<b>430,680.60</b>	<b>91.29%</b>	<b>563,706.30</b>	<b>19.48%</b>	
OPERATING EXPENSE	01-019-5205	FILING FEES	1,000.00	312.00	1,000.00	430.92	43.09%	1,000.00	0.00%	
OPERATING EXPENSE	01-019-5209	BANK FEES	100.00	0.00	100.00	0.00	0.00%	0.00	-100.00%	
OPERATING EXPENSE	01-019-5210	LEGAL	3,000.00	2,100.54	3,000.00	414.96	13.83%	2,500.00	-16.67%	
OPERATING EXPENSE	01-019-5211	AUDITING	1,000.00	947.63	1,000.00	780.00	78.00%	1,000.00	0.00%	
OPERATING EXPENSE	01-019-5212	CONSULTANT	15,000.00	200.00	70,000.00	16,623.67	23.75%	150,000.00	114.29%	Comp. Plan (150K FY26; 50K FY27)
OPERATING EXPENSE	01-019-5213	PROFESSIONAL SERVICES	5,000.00	3,161.50	5,000.00	14,413.21	288.26%	5,000.00	0.00%	
OPERATING EXPENSE	01-019-5215	EMPLOYEE APPREC/SCHOOLING	1,200.00	232.50	1,200.00	138.32	11.53%	1,000.00	-16.67%	
OPERATING EXPENSE	01-019-5216	POSTAGE	600.00	435.46	600.00	686.28	114.38%	900.00	50.00%	
OPERATING EXPENSE	01-019-5217	PRINTING & PUBLICATION	2,400.00	2,463.97	2,400.00	2,348.78	97.87%	2,500.00	4.17%	
OPERATING EXPENSE	01-019-5222	TRAVEL EXPENSE	5,000.00	2,179.68	5,000.00	4,625.74	92.51%	6,000.00	20.00%	
OPERATING EXPENSE	01-019-5223	TRAINING EXP/CONF REGISTR	5,000.00	2,678.55	5,000.00	3,325.00	66.50%	5,000.00	0.00%	
OPERATING EXPENSE	01-019-5224	DUES	1,200.00	501.63	1,200.00	852.53	71.04%	1,200.00	0.00%	
OPERATING EXPENSE	01-019-5227	SOFTWARE MAINTENANCE	20,000.00	27,210.67	25,000.00	22,820.14	91.28%	35,000.00	40.00%	
OPERATING EXPENSE	01-019-5229	TELEPHONE	4,000.00	0.00	4,000.00	0.00	0.00%	4,000.00	0.00%	
OPERATING EXPENSE	01-019-5230	VEHICLE INSURANCE	1,800.00	3,567.28	3,800.00	314.00	8.26%	3,800.00	0.00%	
OPERATING EXPENSE	01-019-5231	LIABILITY INSURANCE	600.00	286.05	600.00	328.00	54.67%	600.00	0.00%	
OPERATING EXPENSE	01-019-5232	BLDG & CONTENT INSURANCE	0.00	0.00	0.00	0.00	0.00%	3,000.00	3000.00%	
OPERATING EXPENSE	01-019-5239	MOTORIZED EQUIPMENT MAINT	2,800.00	1,527.96	2,800.00	2,491.09	88.97%	2,800.00	0.00%	
OPERATING EXPENSE	01-019-5240	BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	0.00%	15,000.00	15000.00%	Grant St Annex
OPERATING EXPENSE	01-019-5245	MEDICAL SCREENING	300.00	90.80	300.00	47.88	15.96%	300.00	0.00%	
OPERATING EXPENSE	01-019-5249	CAR EXPENSE	1,200.00	198.00	1,200.00	210.14	17.51%	1,200.00	0.00%	
OPERATING EXPENSE	01-019-5258	OTHER OPERATING EXPENSE	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
OPERATING EXPENSE	01-019-5261	VIOLATIONS (MOWING/SNOW)	20,000.00	1,950.00	10,000.00	0.00	0.00%	10,000.00	0.00%	
OPERATING EXPENSE	01-019-5271	WASHINGTON CO INSPECTION FEES	0.00	0.00	500.00	0.00	0.00%	500.00	0.00%	
OPERATING EXPENSE	01-019-5274	REFUNDS	600.00	395.00	600.00	731.50	121.92%	1,000.00	66.67%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>91,900.00</b>	<b>50,439.22</b>	<b>144,400.00</b>	<b>71,582.16</b>	<b>49.57%</b>	<b>253,400.00</b>	<b>75.48%</b>	
EXPENDABLE MAT & SUPPLIES	01-019-5359	OFFICE EQUIPMENT	100.00	96.73	100.00	22.61	22.61%	1,000.00	900.00%	
EXPENDABLE MAT & SUPPLIES	01-019-5360	OFFICE SUPPLIES	1,500.00	2,431.36	3,000.00	1,623.93	54.13%	3,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-019-5363	CHEMICALS	100.00	0.00	100.00	0.00	0.00%	500.00	400.00%	
EXPENDABLE MAT & SUPPLIES	01-019-5370	GAS/OIL/DIESEL	2,500.00	2,094.56	2,500.00	1,638.56	65.54%	2,500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-019-5371	UNIFORMS	0.00	369.42	750.00	847.21	112.96%	1,000.00	33.33%	
EXPENDABLE MAT & SUPPLIES	01-019-5372	BOOKS & MAPS	1,000.00	0.00	300.00	414.96	138.32%	500.00	66.67%	
EXPENDABLE MAT & SUPPLIES	01-019-5373	SMALL TOOLS	300.00	291.95	300.00	0.00	0.00%	500.00	66.67%	
<b>EXPENDABLE MAT &amp; SUPPLIES</b>		<b>EXPENDABLE MAT &amp; SUPPLIES TOTAL</b>	<b>5,500.00</b>	<b>5,284.02</b>	<b>7,050.00</b>	<b>4,547.27</b>	<b>64.50%</b>	<b>9,000.00</b>	<b>27.66%</b>	
OTHER CAPITAL OUTLAY	01-019-5401	OFFICE EQUIPMENT	2,000.00	1,687.95	2,000.00	828.59	41.43%	2,000.00	0.00%	
OTHER CAPITAL OUTLAY	01-019-5460	BUILDING PERMIT PROGRAM	0.00	0.00	20,000.00	5,890.00	29.45%	0.00	-100.00%	See 01-019-5227
<b>OTHER CAPITAL OUTLAY</b>		<b>OTHER CAPITAL OUTLAY TOTAL</b>	<b>2,000.00</b>	<b>1,687.95</b>	<b>22,000.00</b>	<b>6,718.59</b>	<b>30.54%</b>	<b>2,000.00</b>	<b>-90.91%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
CAPITAL IMPROVEMENTS	01-019-5510	BUILDING DEMOLITION	25,000.00	0.00	25,000.00	0.00	0.00%	25,000.00	0.00%	
CAPITAL IMPROVEMENTS	01-019-5521	OTHER CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>CAPITAL IMPROVEMENTS</b>		<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>25,000.00</b>	<b>0.00%</b>	
TRANSFER OUT OF FUNDS	01-019-6304	TRANS TO DEBT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER OUT OF FUNDS</b>		<b>TRANSFER OUT OF FUNDS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
		<b>COMMUNITY DEVELOPMENT TOTAL</b>	<b>537,060.00</b>	<b>496,676.52</b>	<b>670,235.00</b>	<b>513,528.62</b>	<b>76.62%</b>	<b>853,106.30</b>	<b>27.28%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>ANIMAL CONTROL SERVICES AND SHELTER SUPPORT EXPENSES</b>										
PERSONAL SERVICES	01-020-5001	SALARIES	30,000.00	30,021.32	32,000.00	28,994.00	90.61%	33,000.00	3.13%	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	95.62%	2,524.50	3.13%	
PERSONAL SERVICES	01-020-5003	WORKMAN'S COMPENSATION	630.00	291.20	400.00	248.00	62.00%	400.00	0.00%	
PERSONAL SERVICES	01-020-5004	H.A.L. INSURANCE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
PERSONAL SERVICES	01-020-5005	RETIREMENT - CITY SHARE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
PERSONAL SERVICES	01-020-5006	UNEMPLOYMENT COMP	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
PERSONAL SERVICES	01-020-5007	DISABILITY	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
PERSONAL SERVICES	01-020-5008	PENSION ADMINISTRATION	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>PERSONAL SERVICES</b>		<b>PERSONAL SERVICES TOTAL</b>	<b>33,030.00</b>	<b>32,680.85</b>	<b>34,948.00</b>	<b>31,582.80</b>	<b>90.37%</b>	<b>36,024.50</b>	<b>3.08%</b>	
OPERATING EXPENSE	01-020-5209	BANK FEES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	01-020-5210	LEGAL	1,480.00	1,089.79	1,500.00	414.96	27.66%	1,000.00	-33.33%	
OPERATING EXPENSE	01-020-5211	AUDITING	650.00	947.63	800.00	780.00	97.50%	800.00	0.00%	
OPERATING EXPENSE	01-020-5212	CONSULTANT SHELTER CONTRACT	71,760.00	63,820.00	90,000.00	81,760.00	90.84%	101,760.00	13.07%	Contract with Friends of the Animal Shelter
OPERATING EXPENSE	01-020-5215	EMPLOYEE APPREC/SCHOOLING	100.00	0.00	100.00	39.90	39.90%	100.00	0.00%	** 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	14.08%	200.00	-83.33%	
OPERATING EXPENSE	01-020-5217	PRINTING & PUBLICATION	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
OPERATING EXPENSE	01-020-5222	TRAVEL EXPENSE	100.00	112.35	100.00	0.00	0.00%	100.00	0.00%	
OPERATING EXPENSE	01-020-5223	TRAINING EXP/CONF REGISTR	300.00	0.00	300.00	0.00	0.00%	300.00	0.00%	
OPERATING EXPENSE	01-020-5224	DUES	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
OPERATING EXPENSE	01-020-5227	SOFTWARE MAINTENANCE	1,000.00	1,569.45	2,000.00	1,965.74	98.29%	2,000.00	0.00%	
OPERATING EXPENSE	01-020-5228	UTILITIES	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
OPERATING EXPENSE	01-020-5229	TELEPHONE	300.00	493.56	500.00	492.10	98.42%	500.00	0.00%	
OPERATING EXPENSE	01-020-5230	VEHICLE INSURANCE	800.00	2,700.81	1,000.00	1,116.00	111.60%	1,000.00	0.00%	
OPERATING EXPENSE	01-020-5231	LIABILITY INSURANCE	400.00	444.97	600.00	510.00	85.00%	600.00	0.00%	
OPERATING EXPENSE	01-020-5232	BLDG & CONTENT INSURANCE	1,500.00	25.09	1,500.00	1,950.00	130.00%	2,200.00	46.67%	
OPERATING EXPENSE	01-020-5236	RADIO MAINTENANCE	100.00	0.00	100.00	226.10	226.10%	100.00	0.00%	
OPERATING EXPENSE	01-020-5239	MOTORIZED EQUIPMENT MAINT	1,000.00	1,126.63	1,000.00	2,718.52	271.85%	1,000.00	0.00%	
OPERATING EXPENSE	01-020-5240	BUILDING MAINTENANCE	14,000.00	3,912.79	14,000.00	15,215.20	108.68%	20,000.00	42.86%	
OPERATING EXPENSE	01-020-5245	MEDICAL SCREENING	300.00	0.00	300.00	0.00	0.00%	300.00	0.00%	
OPERATING EXPENSE	01-020-5266	CONTRACT MOWING	600.00	473.44	600.00	399.00	66.50%	800.00	33.33%	
OPERATING EXPENSE	01-020-5281	BUILDING REPAIR STORM	0.00	0.00	1,000.00	0.00	0.00%	10,000.00	900.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>95,890.00</b>	<b>76,990.58</b>	<b>116,900.00</b>	<b>107,756.43</b>	<b>92.18%</b>	<b>143,060.00</b>	<b>22.38%</b>	
EXPENDABLE MAT & SUPPLIES	01-020-5360	OFFICE SUPPLIES	300.00	0.00	300.00	50.54	16.85%	100.00	-66.67%	**
EXPENDABLE MAT & SUPPLIES	01-020-5361	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-020-5363	CHEMICALS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-020-5366	DOG LICENSE/FEED/VET EXP	1,400.00	921.25	1,400.00	0.00	0.00%	100.00	-92.86%	**
EXPENDABLE MAT & SUPPLIES	01-020-5369	SAFETY EQUIPMENT/TRAINING	300.00	0.00	300.00	0.00	0.00%	100.00	-66.67%	**
EXPENDABLE MAT & SUPPLIES	01-020-5370	GAS/OIL/DIESEL	1,200.00	195.70	700.00	896.42	128.06%	1,000.00	42.86%	**
EXPENDABLE MAT & SUPPLIES	01-020-5371	UNIFORMS	350.00	249.04	350.00	416.29	118.94%	500.00	42.86%	**
EXPENDABLE MAT & SUPPLIES	01-020-5372	BOOKS & MAPS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
EXPENDABLE MAT & SUPPLIES	01-020-5373	SMALL TOOLS	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	**
<b>EXPENDABLE MAT &amp; SUPPLIES</b>		<b>EXPENDABLE MAT &amp; SUPPLIES TOTAL</b>	<b>3,650.00</b>	<b>1,365.99</b>	<b>3,150.00</b>	<b>1,363.25</b>	<b>43.28%</b>	<b>1,900.00</b>	<b>-39.68%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
OTHER CAPITAL OUTLAY	01-020-5401	OFFICE EQUIPMENT	2,000.00	0.00	500.00	0.00	0.00%	250.00	-50.00%	**
OTHER CAPITAL OUTLAY	01-020-5402	MOTORIZED EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>OTHER CAPITAL OUTLAY</b>		<b>OTHER CAPITAL OUTLAY TOTAL</b>	<b>2,000.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>250.00</b>	<b>-50.00%</b>	
CAPITAL IMPROVEMENTS	01-020-5501	MOTORIZED EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	01-020-5521	OTHER IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>CAPITAL IMPROVEMENTS</b>		<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
		<b>ANIMAL CONTROL TOTAL</b>	<b>134,570.00</b>	<b>111,037.42</b>	<b>155,498.00</b>	<b>140,702.48</b>	<b>90.49%</b>	<b>181,234.50</b>	<b>16.55%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>GENERAL FUND CONTINGENT RESERVE FUNDS</b>										
CONTINGENT RESERVE	01-021-5246	CONTINGENT RESERVE	100,000.00	0.00	30,000.00	0.00	0.00%	60,000.00	100.00%	
<b>CONTINGENT RESERVE</b>		<b>CONTINGENT RESERVES TOTAL</b>	<b>100,000.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>60,000.00</b>	<b>100.00%</b>	
<b>NECESSARY CASH RESERVES FOR ALL GENERAL FUND DEPARTMENTS</b>										
NECESSARY CASH RESERVES	01-023-9009	NECESSARY CASH RESERVE	197,049.43	0.00	238,084.36	0.00	0.00%	334,393.76	40.45%	Includes Budget Amounts for MOST Recommended New Positions for FY26 including a Paid Chief / Administrator for the BVFD Fire Department.
<b>NECESSARY CASH RESERVES</b>		<b>NECESSARY CASH RESERVES TOTAL</b>	<b>197,049.43</b>	<b>0.00</b>	<b>238,084.36</b>	<b>0.00</b>	<b>0.00%</b>	<b>334,393.76</b>	<b>40.45%</b>	
		<b>TOTAL EXPENSES</b>	<b>10,678,039.73</b>	<b>8,076,860.48</b>	<b>12,567,791.86</b>	<b>9,791,043.76</b>	<b>77.91%</b>	<b>10,393,727.33</b>	<b>-17.30%</b>	
		<b>GENERAL FUND TOTAL</b>	<b>0.00</b>	<b>1,083,231.19</b>	<b>0.00</b>	<b>3,341,395.40</b>		<b>-</b>		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>DEBT SERVICE FUND</b>										
BUDGETED CASH	02-998-3101	CASH	2,979,236.58	2,162,230.76	989,001.87	395,286.92	39.97%	1,592,456.78	61.02%	
BUDGETED CASH	02-998-3250	INVESTMENTS (UNRESTRICTED)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	02-998-3512	DUE FROM COUNTY TREASURER	1,500.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>2,980,736.58</b>	<b>2,162,230.76</b>	<b>989,001.87</b>	<b>395,286.92</b>	<b>39.97%</b>	<b>1,592,456.78</b>	<b>61.02%</b>	
PROPERTY TAX	02-022-4001	AD VALOREM TAXES	292,389.03	249,253.20	301,938.24	225,367.25	74.64%	503,998.19	66.92%	Previous PSB
PROPERTY TAX	02-022-4002	INTEREST ON TAXES	200.00	542.15	500.00	3,326.96	665.39%	1,500.00	200.00%	
PROPERTY TAX	02-022-4005	MOTOR VEHICLE TAXES	4,500.00	5,086.69	5,000.00	5,210.94	104.22%	5,000.00	0.00%	
PROPERTY TAX	02-022-4006	MOTOR VEHICLE RENTAL TAX	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
PROPERTY TAX	02-022-4008	PRO RATE MOTOR VEHICLE TAX	100.00	610.01	500.00	668.99	133.80%	600.00	20.00%	
<b>PROPERTY TAX</b>		<b>PROPERTY TAX TOTAL</b>	<b>297,189.03</b>	<b>255,492.05</b>	<b>307,938.24</b>	<b>234,574.14</b>	<b>76.18%</b>	<b>511,098.19</b>	<b>65.97%</b>	
OTHER LOCAL TAX	02-022-4101	IN LIEU OF TAXES	4,000.00	10,971.22	9,500.00	11,672.00	122.86%	10,000.00	5.26%	
OTHER LOCAL TAX	02-022-4102	CARLINE TAX	30.00	74.56	60.00	86.45	144.08%	70.00	16.67%	
OTHER LOCAL TAX	02-022-4104	PROPERTY TAX CREDIT	1,000.00	18,067.32	18,000.00	24,271.50	134.84%	18,000.00	0.00%	
OTHER LOCAL TAX	02-022-4105	HOMESTEAD EXEMPTION	1,000.00	11,594.46	10,000.00	6,495.50	64.96%	7,000.00	-30.00%	
OTHER LOCAL TAX	02-022-4110	SPECIAL ASSESSMENTS PRIN	675,000.00	218,086.55	675,000.00	369,158.90	54.69%	394,852.00	-41.50%	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	133.53%	500.00	0.00%	
OTHER LOCAL TAX	02-022-4114	SPECIAL ASSESSMENTS INT	70,000.00	53,595.04	70,000.00	167,263.80	238.95%	225,500.00	222.14%	Northern View; Deerfield Landing Ln; Southern Hills
<b>OTHER LOCAL TAX</b>		<b>OTHER LOCAL TAX TOTAL</b>	<b>751,530.00</b>	<b>312,412.20</b>	<b>783,060.00</b>	<b>579,615.81</b>	<b>74.02%</b>	<b>655,922.00</b>	<b>-16.24%</b>	
MISC. REVENUE	02-022-4504	INTEREST	3,000.00	3,476.76	4,000.00	931.00	23.28%	3,000.00	-25.00%	
MISC. REVENUE	02-022-4508	MISC REIMBURSEMENT	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
MISC. REVENUE	02-022-4512	SALE OF LAND	35,000.00	-49,000.00	35,000.00	0.00	0.00%	100.00	-99.71%	
MISC. REVENUE	02-022-4520	MISC REIMBURSE TAX CERT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	02-022-4530	DEVELOPERS DOWN PAYMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>38,100.00</b>	<b>-45,523.24</b>	<b>39,100.00</b>	<b>931.00</b>	<b>2.38%</b>	<b>3,200.00</b>	<b>-91.82%</b>	
DEBT SERVICE	02-022-4605	BOND PROCEEDS	0.00	0.00	12,677,000.00	2,450,000.00	19.33%	12,230,000.00	-3.53%	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	0.00	0.00	0.00	45,000.00	45000.00%	0.00	0.00%	
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>12,677,000.00</b>	<b>2,495,000.00</b>	<b>19.68%</b>	<b>12,230,000.00</b>	<b>-3.53%</b>	
TRANSFER IN OF FUNDS	02-022-4782	TRANS FROM KENO	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	02-022-4790	TRANS FROM TIF4	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	02-022-4791	TRANS FROM SALE TAX 2005/RLF	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	02-022-4792	TRANS FROM SALE TAX PS SAFE BD	0.00	0.00	0.00	0.00	0.00%	300,000.00	300000.00%	PSB Support
TRANSFER IN OF FUNDS	02-022-4793	TRANSFER IN REG WARR	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER IN OF FUNDS</b>		<b>TRANSFER IN OF FUNDS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>300,000.00</b>	<b>300000.00%</b>	
		<b>TOTAL REVENUE</b>	<b>4,067,555.61</b>	<b>2,684,611.77</b>	<b>14,796,100.11</b>	<b>3,705,407.87</b>	<b>25.04%</b>	<b>15,292,676.97</b>	<b>3.36%</b>	
OPERATING EXPENSE	02-022-5227	SOFTWARE MAINTENANCE	3,500.00	5,782.98	3,500.00	7,334.95	209.57%	7,000.00	100.00%	
OPERATING EXPENSE	02-022-5258	OTHER OPERATING EXPENSE	500.00	0.00	500.00	0.00	0.00%	100.00	-80.00%	
OPERATING EXPENSE	02-022-5262	COUNTY TREASURER COMMISSIONS	2,797.80	2,613.88	4,000.00	2,612.12	65.30%	3,000.00	-25.00%	
OPERATING EXPENSE	02-022-5290	ISSUE FEE (Underwriter Fee)	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
OPERATING EXPENSE	02-022-5292	PURCHASE OF LAND	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	02-022-5293	PAYMENT TO ANGELS SHARE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>6,897.80</b>	<b>8,396.86</b>	<b>8,100.00</b>	<b>9,947.07</b>	<b>122.80%</b>	<b>10,200.00</b>	<b>25.93%</b>	
CAPITAL IMPROVEMENTS	02-022-5521	OTHER CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>CAPITAL IMPROVEMENTS</b>		<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
TRANSFER OUT OF FUNDS	02-022-6301	TRANS TO WATER	100,000.00	100,000.00	1,100,000.00	0.00	0.00%	1,100,000.00	0.00%	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	0.00	0.00%	1,500,000.00	0.00%	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	0.00	0.00%	9,630,000.00	7.00%	If needed due to new subdivisions.
TRANSFER OUT OF FUNDS	02-022-6320	TRANS TO GENERAL	0.00	0.00	1,077,000.00	1,100,000.00	102.14%	0.00	-100.00%	FY25 PD PSB Funds. (FY27 \$1.35M for FD Pumper in early fall.)
<b>TRANSFER OUT OF FUNDS</b>		<b>TRANSFER OUT OF FUNDS TOTAL</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>12,677,000.00</b>	<b>1,100,000.00</b>	<b>8.68%</b>	<b>12,230,000.00</b>	<b>-3.53%</b>	
DEBT SERVICE	02-022-7300	WARRANT PRINCIPAL PMNT	250,000.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
DEBT SERVICE	02-022-7301	WARRANT PAYMENT INTEREST	10,000.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
DEBT SERVICE	02-022-7302	BOND PAYMENT PRINCIPAL	410,000.00	695,000.00	705,000.00	705,000.00	100.00%	750,000.00	6.38%	
DEBT SERVICE	02-022-7303	BOND PAYMENT INTEREST	281,380.00	292,231.26	276,545.01	276,545.01	100.00%	350,054.09	26.58%	1100054.09
DEBT SERVICE	02-022-7304	BOND ISSUE FEE (Bond Council)	5,000.00	0.00	190,155.00	20,000.00	10.52%	20,000.00	-89.48%	
DEBT SERVICE	02-022-7315	OTHER DEBT SERVICE EXP	0.00	2,710.72	0.00	1,459.01	1459.01%	0.00	0.00%	
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>956,380.00</b>	<b>989,941.98</b>	<b>1,171,700.01</b>	<b>1,003,004.02</b>	<b>85.60%</b>	<b>1,120,054.09</b>	<b>-4.41%</b>	
REQUIREMENTS	02-022-9009	NECESSARY CASH RESERVE	2,504,277.81	0.00	939,300.10	0.00	0.00%	1,932,422.88	105.73%	FY27 \$1.35M for FD Pumper
		<b>REQUIREMENTS TOTAL</b>	<b>2,504,277.81</b>	<b>0.00</b>	<b>939,300.10</b>	<b>0.00</b>	<b>0.00%</b>	<b>1,932,422.88</b>	<b>105.73%</b>	
		<b>TOTAL EXPENSES</b>	<b>4,067,555.61</b>	<b>1,598,338.84</b>	<b>14,796,100.11</b>	<b>2,112,951.09</b>	<b>14.28%</b>	<b>15,292,676.97</b>	<b>3.36%</b>	
		<b>DEBT SERVICE TOTAL</b>	<b>0.00</b>	<b>1,086,272.93</b>	<b>0.00</b>	<b>1,592,456.78</b>		<b>-</b>		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>STREET DIVISION FUND</b>										
BUDGETED CASH	04-998-3101	CASH	8,024,870.31	5,299,426.21	1,419,472.00	4,324,182.83	304.63%	2,567,797.22	80.90%	
BUDGETED CASH	04-998-3250	INVESTMENTS (UNRESTRICTED)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	04-998-XXXX	CONSTRUCTION RESERVE	0.00	0.00	3,000,000.00	3,000,000.00	100.00%	2,040,000.00	-32.00%	Honey B Ln bond funds
BUDGETED CASH	04-998-3512	DUE FROM COUNTY TREASURER	4,000.00	0.00	4,000.00	0.00	0.00%	4,000.00	0.00%	
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>8,028,870.31</b>	<b>5,299,426.21</b>	<b>4,423,472.00</b>	<b>7,324,182.83</b>	<b>165.58%</b>	<b>4,611,797.22</b>	<b>4.26%</b>	
PROPERTY TAX	04-024-4001	AD VALOREM TAXES	240,616.48	223,243.74	248,494.09	185,472.00	74.64%	257,297.40	3.54%	
PROPERTY TAX	04-024-4002	INTEREST ON TAXES	5,000.00	513.24	600.00	3,092.25	515.38%	2,500.00	316.67%	
PROPERTY TAX	04-024-4005	MOTOR VEHICLE TAXES	22,000.00	22,890.14	23,000.00	23,447.90	101.95%	23,000.00	0.00%	
PROPERTY TAX	04-024-4006	MOTOR VEHICLE RENTAL TAX	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
PROPERTY TAX	04-024-4008	MOTOR VEHICLE PRO RATE	750.00	502.00	750.00	550.62	73.42%	500.00	-33.33%	
<b>PROPERTY TAX</b>		<b>PROPERTY TAX TOTAL</b>	<b>268,366.48</b>	<b>247,149.12</b>	<b>272,844.09</b>	<b>212,562.77</b>	<b>77.91%</b>	<b>283,297.40</b>	<b>3.83%</b>	
OTHER LOCAL TAX	04-024-4101	IN LIEU OF TAXES	11,000.00	9,028.58	11,000.00	9,605.63	87.32%	9,000.00	-18.18%	
OTHER LOCAL TAX	04-024-4102	CARLINE TAX	100.00	61.36	100.00	71.08	71.08%	100.00	0.00%	
OTHER LOCAL TAX	04-024-4104	PROPERTY TAX CREDIT	6,000.00	14,868.09	20,000.00	21,790.80	108.95%	20,000.00	0.00%	
OTHER LOCAL TAX	04-024-4105	HOMESTEAD EXEMPTION	5,000.00	9,541.50	8,000.00	5,832.00	72.90%	6,000.00	-25.00%	
<b>OTHER LOCAL TAX</b>		<b>OTHER LOCAL TAX TOTAL</b>	<b>22,100.00</b>	<b>33,499.53</b>	<b>39,100.00</b>	<b>37,299.51</b>	<b>95.40%</b>	<b>35,100.00</b>	<b>-10.23%</b>	
FEDERAL FUNDS	04-024-4213	BYPASS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
FEDERAL FUNDS	04-024-4216	JACKSON/BLAINE/ER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
FEDERAL FUNDS	04-024-4217	MISC REIMBURSEMENT	0.00	20,000.00	0.00	0.00	0.00%	0.00	0.00%	
FEDERAL FUNDS	04-024-4219	FEDERAL TAP GRANT	1,347,556.00	0.00	1,347,556.00	0.00	0.00%	1,347,556.00	0.00%	River Road Connector Trail Grant
<b>FEDERAL FUNDS</b>		<b>FEDERAL FUNDS TOTAL</b>	<b>1,347,556.00</b>	<b>20,000.00</b>	<b>1,347,556.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>1,347,556.00</b>	<b>0.00%</b>	
STATE FUNDS	04-024-4256	MISC STATE GRANTS	1,000.00	0.00	1,000.00	0.00	0.00%	1,000.00	0.00%	
STATE FUNDS	04-024-4257	HIGHWAY ALLOCATIONS	1,003,000.00	1,080,357.64	1,080,000.00	1,077,411.72	99.76%	1,092,881.00	1.19%	
STATE FUNDS	04-024-4258	INCENTIVE PAYMENT	6,000.00	4,500.00	6,000.00	5,998.50	99.98%	6,000.00	0.00%	
STATE FUNDS	04-024-4259	STATE MAINTENANCE AGREEMENT	42,756.00	39,060.00	42,756.00	39,060.00	91.36%	39,100.00	-8.55%	
STATE FUNDS	04-024-4260	MOTOR VEHICLE FEE	78,000.00	77,260.97	78,000.00	78,664.04	100.85%	78,000.00	0.00%	
STATE FUNDS	04-024-4262	BUILD NEBRASKA ACT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
STATE FUNDS	04-024-4263	STATE HWY BUY BACK FUNDS	194,143.00	190,434.85	194,143.00	181,944.00	93.72%	190,000.00	-2.13%	
STATE FUNDS	04-024-4265	STATE HIGHWAY 75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>STATE FUNDS</b>		<b>STATE FUNDS TOTAL</b>	<b>1,324,899.00</b>	<b>1,391,613.46</b>	<b>1,401,899.00</b>	<b>1,383,078.26</b>	<b>98.66%</b>	<b>1,406,981.00</b>	<b>0.36%</b>	
MISC. REVENUE	04-024-4504	INTEREST	5,000.00	11,865.21	5,000.00	5,639.20	112.78%	5,000.00	0.00%	
MISC. REVENUE	04-024-4508	MISC REIMBURSEMENT	10,000.00	0.00	10,000.00	700.00	7.00%	100.00	-99.00%	
MISC. REVENUE	04-024-4512	SALE OF LAND	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	04-024-4520	MISC REVENUE	20,000.00	0.00	20,000.00	0.00	0.00%	100.00	-99.50%	
MISC. REVENUE	04-024-4522	TRAILS COMMITTEE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	04-024-4523	INSURANCE PROCEEDS	9,000.00	0.00	9,000.00	200,028.00	2222.53%	100.00	-98.89%	
MISC. REVENUE	04-024-4526	HISTORIC PRESERVATION	2.00	0.00	2.00	0.00	0.00%	0.00	-100.00%	
MISC. REVENUE	04-024-4530	DEVELOPERS DOWNPAYMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	04-024-4531	OTHER REVENUES (NRD TRAILS)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	04-024-4536	SALE OF ROCK/SAND/GRAVEL	0.00	839.77	0.00	20.00	20.00%	100.00	100.00%	
MISC. REVENUE	04-024-4537	EQUIPMENT SALE/RENTAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>44,002.00</b>	<b>12,704.98</b>	<b>44,002.00</b>	<b>206,387.20</b>	<b>469.04%</b>	<b>5,400.00</b>	<b>-87.73%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
DEBT SERVICE	04-024-4601	WARRANT INCOME	2,400,000.00	3,000,000.00	5,000,000.00	0.00	0.00%	5,100,000.00	2.00%	Short-term (income)
DEBT SERVICE	04-024-4604	BOND PROCEEDS	3,491,360.80	0.00	3,405,000.00	3,720,000.00	109.25%	5,000,000.00	46.84%	Additional Highway Allocation Bonds
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>5,891,360.80</b>	<b>3,000,000.00</b>	<b>8,405,000.00</b>	<b>3,720,000.00</b>	<b>44.26%</b>	<b>10,100,000.00</b>	<b>20.17%</b>	
TRANSFER IN OF FUNDS	04-024-4780	TRANS FROM GENERAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	04-024-4782	TRANS FROM KENO	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	04-024-4784	TRANS FROM SEWER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	04-024-4785	TRANS FROM HOTEL TAX	0.00	0.00	0.00	0.00	0.00%	40,000.00	40000.00%	For Holiday Lights
TRANSFER IN OF FUNDS	04-024-4786	TRANS FROM DEBT SERVICE	300,000.00	300,000.00	9,000,000.00	0.00	0.00%	9,000,000.00	0.00%	Subdivision or Gap Paving
TRANSFER IN OF FUNDS	04-024-4787	TRANS FROM WATER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	04-024-4788	TRANS FROM SALES TAX	1,250,000.00	1,250,000.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	04-024-4791	TRANS FROM SALES PROP TAX REDUCTION	500,000.00	500,000.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	04-024-4797	TRANS FROM TIF4	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER IN OF FUNDS</b>		<b>TRANSFER IN OF FUNDS TOTAL</b>	<b>2,050,000.00</b>	<b>2,050,000.00</b>	<b>9,000,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>9,040,000.00</b>	<b>0.44%</b>	
		<b>TOTAL REVENUE</b>	<b>18,977,154.59</b>	<b>12,054,393.30</b>	<b>24,933,873.09</b>	<b>12,883,510.56</b>	<b>51.67%</b>	<b>26,830,131.62</b>	<b>7.61%</b>	
PERSONAL SERVICES	04-024-5001	SALARIES	573,114.00	548,139.66	600,000.00	542,137.26	90.36%	654,000.00	9.00%	
PERSONAL SERVICES	04-024-5002	FICA - CITY SHARE	40,000.00	39,846.62	45,900.00	41,152.86	89.66%	50,031.00	9.00%	
PERSONAL SERVICES	04-024-5003	WORKMAN'S COMPENSATION	25,000.00	6,128.80	12,000.00	13,034.00	108.62%	13,500.00	12.50%	
PERSONAL SERVICES	04-024-5004	H.A.L. INSURANCE	163,654.00	134,728.37	151,140.00	138,514.18	91.65%	150,000.00	-0.75%	
PERSONAL SERVICES	04-024-5005	RETIREMENT - CITY SHARE	36,500.00	65,833.43	42,000.00	66,025.19	157.20%	53,837.00	28.18%	
PERSONAL SERVICES	04-024-5006	UNEMPLOYMENT COMP	500.00	0.00	500.00	0.00	0.00%	500.00	0.00%	
PERSONAL SERVICES	04-024-5007	DISABILITY	5,000.00	3,109.35	5,000.00	3,591.00	71.82%	4,000.00	-20.00%	
PERSONAL SERVICES	04-024-5008	PENSION ADMINISTRATION	1,000.00	547.80	1,000.00	522.69	52.27%	600.00	-40.00%	
<b>PERSONAL SERVICES</b>		<b>PERSONAL SERVICES TOTAL</b>	<b>844,768.00</b>	<b>798,334.03</b>	<b>857,540.00</b>	<b>804,977.18</b>	<b>93.87%</b>	<b>926,468.00</b>	<b>8.04%</b>	
OPERATING EXPENSE	04-024-5210	LEGAL	9,000.00	3,572.72	9,000.00	1,037.40	11.53%	9,000.00	0.00%	
OPERATING EXPENSE	04-024-5211	AUDITING	11,000.00	15,161.96	12,500.00	12,475.00	99.80%	12,500.00	0.00%	
OPERATING EXPENSE	04-024-5212	ENGINEERING/CONSULTANT	150,000.00	190,848.23	200,000.00	50,281.98	25.14%	150,000.00	-25.00%	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	7400.00%	2,500.00	2400.00%	
OPERATING EXPENSE	04-024-5215	EMPLOYEE APPREC/SCHOOLING	350.00	391.16	500.00	156.94	31.39%	2,500.00	400.00%	
OPERATING EXPENSE	04-024-5216	POSTAGE	100.00	0.00	100.00	188.86	188.86%	200.00	100.00%	
OPERATING EXPENSE	04-024-5217	PRINTING & PUBLICATION	5,000.00	5,543.07	6,000.00	2,867.48	47.79%	6,000.00	0.00%	
OPERATING EXPENSE	04-024-5222	TRAVEL EXPENSE	5,000.00	1,547.01	4,000.00	3,033.73	75.84%	4,000.00	0.00%	
OPERATING EXPENSE	04-024-5223	TRAINING EXP/CONF REGISTR	5,000.00	2,667.92	4,000.00	1,803.48	45.09%	4,000.00	0.00%	
OPERATING EXPENSE	04-024-5224	DUES	1,300.00	378.26	900.00	91.77	10.20%	900.00	0.00%	
OPERATING EXPENSE	04-024-5227	SOFTWARE MAINTENANCE	7,000.00	14,464.96	7,000.00	23,408.00	334.40%	10,000.00	42.86%	
OPERATING EXPENSE	04-024-5228	UTILITIES	25,000.00	17,395.08	25,000.00	16,335.06	65.34%	27,500.00	10.00%	
OPERATING EXPENSE	04-024-5229	TELEPHONE	4,100.00	2,497.86	4,100.00	2,069.48	50.48%	4,100.00	0.00%	
OPERATING EXPENSE	04-024-5230	VEHICLE INSURANCE	19,000.00	21,715.38	22,000.00	23,456.00	106.62%	24,000.00	9.09%	
OPERATING EXPENSE	04-024-5231	LIABILITY INSURANCE	6,000.00	3,718.61	6,000.00	4,262.00	71.03%	4,500.00	-25.00%	
OPERATING EXPENSE	04-024-5232	BLDG & CONTENT INSURANCE	18,000.00	26,307.84	18,000.00	30,361.00	168.67%	32,000.00	77.78%	
OPERATING EXPENSE	04-024-5236	RADIO MAINTENANCE	500.00	500.00	750.00	350.00	46.67%	750.00	0.00%	
OPERATING EXPENSE	04-024-5237	OFFICE EQUIPMENT MAINTENANCE	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
OPERATING EXPENSE	04-024-5238	SHOP EQUIPMENT MAINTENANCE	500.00	1,207.71	500.00	892.43	178.49%	1,000.00	100.00%	
OPERATING EXPENSE	04-024-5239	MOTORIZED EQUIPMENT MAINT	75,000.00	78,764.48	75,000.00	91,986.00	122.65%	80,000.00	6.67%	
OPERATING EXPENSE	04-024-5240	BUILDING MAINTENANCE	57,500.00	34,156.48	57,500.00	46,350.00	80.61%	55,000.00	-4.35%	
OPERATING EXPENSE	04-024-5241	TREE/STUMP REMOVAL & PLANTING	75,000.00	57,737.96	75,000.00	64,405.25	85.87%	75,000.00	0.00%	
OPERATING EXPENSE	04-024-5245	MEDICAL SCREENING	800.00	1,100.40	1,000.00	742.14	74.21%	1,000.00	0.00%	
OPERATING EXPENSE	04-024-5249	CAR EXPENSE	2,000.00	154.69	2,000.00	645.05	32.25%	2,000.00	0.00%	
OPERATING EXPENSE	04-024-5250	BAD ACCOUNTS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	04-024-5252	LIGHTING/ST, TRAFFIC, XMAS	180,000.00	205,033.60	200,000.00	232,927.80	116.46%	240,000.00	20.00%	
OPERATING EXPENSE	04-024-5258	OTHER OPERATING EXPENSE	500.00	35.95	500.00	0.00	0.00%	500.00	0.00%	
OPERATING EXPENSE	04-024-5262	COUNTY TREASURER COMMISSIONS	2,302.44	2,332.97	2,302.44	2,150.61	93.41%	2,300.00	-0.11%	
OPERATING EXPENSE	04-024-5266	CONTRACT MOWING	15,000.00	16,534.55	15,000.00	14,862.75	99.09%	15,000.00	0.00%	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
OPERATING EXPENSE	04-024-5280	VEHICLE REPAIR STORM	0.00	0.00	0.00	450.00	450.00%	100.00	100.00%	
OPERATING EXPENSE	04-024-5281	BUILDING REPAIR STORM	0.00	31,281.98	1,000.00	9,500.00	950.00%	50,000.00	4900.00%	
OPERATING EXPENSE	04-024-5282	ROOF TOP LIGHTS STORM	0.00	0.00	0.00	0.00	0.00%	20,000.00	20000.00%	
OPERATING EXPENSE	04-024-5292	PURCHASE OF LAND	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>675,152.44</b>	<b>735,195.64</b>	<b>749,852.44</b>	<b>644,490.21</b>	<b>85.95%</b>	<b>836,450.00</b>	<b>11.55%</b>	
EXPENDABLE MAT & SUPPLIES	04-024-5359	OFFICE EQUIPMENT	500.00	0.00	500.00	0.00	0.00%	500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5360	OFFICE SUPPLIES	1,000.00	250.31	1,000.00	83.79	8.38%	1,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5361	JANITORIAL SUPPLIES	800.00	359.12	800.00	545.30	68.16%	800.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5362	SHOP SUPPLIES	2,000.00	2,747.56	2,000.00	2,150.61	107.53%	2,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5363	CHEMICALS	3,000.00	6,968.00	3,000.00	22,493.00	749.77%	25,000.00	733.33%	
EXPENDABLE MAT & SUPPLIES	04-024-5364	SEED, SOD, ETC	5,000.00	0.00	2,500.00	399.00	15.96%	2,500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5369	SAFETY EQUIPMENT/TRAINING	8,000.00	17,914.01	8,000.00	2,294.25	28.68%	8,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5370	GAS/OIL/DIESEL	40,000.00	38,515.51	42,000.00	37,772.00	89.93%	44,000.00	4.76%	
EXPENDABLE MAT & SUPPLIES	04-024-5371	UNIFORMS	4,000.00	5,382.12	4,000.00	9,249.60	231.24%	10,000.00	150.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5372	BOOKS & MAPS	200.00	0.00	200.00	0.00	0.00%	200.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5373	SMALL TOOLS	3,500.00	2,813.04	3,500.00	1,529.50	43.70%	3,500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5374	SAND/GRAVEL/ROCK	90,000.00	54,114.36	70,000.00	56,259.00	80.37%	70,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5377	ASPHALT/PAINT/CONCRETE	90,000.00	59,041.12	70,000.00	88,682.00	126.69%	70,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5380	CULVERTS	35,000.00	12,123.12	45,000.00	31,733.80	70.52%	150,000.00	233.33%	125K Hwy 30 culvert
EXPENDABLE MAT & SUPPLIES	04-024-5381	LUMBER	1,000.00	156.04	500.00	413.63	82.73%	500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5383	OTHER EXPENSE MATL & SUPP	200.00	191.94	200.00	273.98	136.99%	200.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5384	SIGN/POSTS	15,000.00	11,239.23	15,000.00	15,332.24	102.21%	20,000.00	33.33%	
EXPENDABLE MAT & SUPPLIES	04-024-5385	STREET TRAFFIC LIGHT REPAIR	65,000.00	72,655.51	50,000.00	4,861.15	9.72%	50,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5394	HOLIDAY LIGHTING	3,000.00	2,799.94	3,500.00	51,480.00	1470.86%	40,000.00	1042.86%	From Hotel Tax
EXPENDABLE MAT & SUPPLIES	04-024-5395	NON-CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>EXPENDABLE MAT &amp; SUPPLIES</b>		<b>EXPENDABLE MAT &amp; SUPPLIES TOTAL</b>	<b>367,200.00</b>	<b>287,270.93</b>	<b>321,700.00</b>	<b>325,552.85</b>	<b>101.20%</b>	<b>498,200.00</b>	<b>54.86%</b>	
RENTAL EXPENSE	04-024-5397	SNOW REMOVAL EQUIPMENT	15,000.00	16,496.58	15,000.00	15,224.00	101.49%	15,000.00	0.00%	
RENTAL EXPENSE	04-024-5399	MOTORIZED EQUIPMENT RENTAL	10,000.00	1,735.27	10,000.00	10,945.90	109.46%	10,000.00	0.00%	
<b>RENTAL EXPENS</b>		<b>RENTAL EXPENSE TOTAL</b>	<b>25,000.00</b>	<b>18,231.85</b>	<b>25,000.00</b>	<b>26,169.90</b>	<b>104.68%</b>	<b>25,000.00</b>	<b>0.00%</b>	
OTHER CAPITAL OUTLAY	04-024-5401	OFFICE EQUIPMENT	5,000.00	617.45	5,000.00	300.00	6.00%	21,500.00	330.00%	Network upgrade; cameras
OTHER CAPITAL OUTLAY	04-024-5402	MOTORIZED EQUIPMENT	40,000.00	6,184.00	75,000.00	63,750.00	85.00%	10,000.00	-86.67%	
OTHER CAPITAL OUTLAY	04-024-5403	MOTORIZED EQUIPMENT (LARGE)	0.00	0.00	0.00	0.00	0.00%	6,500.00	6500.00%	Sweeper Broom for Bobcat
OTHER CAPITAL OUTLAY	04-024-5411	TRAFFIC LIGHTS TO LED	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OTHER CAPITAL OUTLAY	04-024-5415	EQUIPMENT	3,000.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OTHER CAPITAL OUTLAY	04-024-5419	TAP MARKINGS	25,000.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OTHER CAPITAL OUTLAY	04-024-5422	NON MOTORIZED EQUIPMENT	50,000.00	76,112.10	50,000.00	35,000.00	70.00%	50,000.00	0.00%	
<b>OTHER CAPITAL OUTLAY</b>		<b>OTHER CAPITAL OUTLAY TOTAL</b>	<b>123,000.00</b>	<b>82,913.55</b>	<b>130,000.00</b>	<b>99,050.00</b>	<b>76.19%</b>	<b>88,000.00</b>	<b>-32.31%</b>	
CAPITAL IMPROVEMENTS	04-024-5501	MOTORIZED EQUIPMENT	130,000.00	19,019.60	400,000.00	340,000.00	85.00%	75,000.00	-81.25%	Pickup
CAPITAL IMPROVEMENTS	04-024-5502	BUILDING	0.00	0.00	40,000.00	0.00	0.00%	100,000.00	150.00%	Salt Shed
CAPITAL IMPROVEMENTS	04-024-5504	PAVING STREET & HIGHWAY	5,330,000.00	579,025.72	450,000.00	400,000.00	88.89%	450,000.00	0.00%	UBAS/Mill and Overlay/Mastic
CAPITAL IMPROVEMENTS	04-024-5510	CONST CONTRACT STREET & ALLEY	20,000.00	38,749.17	40,000.00	24,906.20	62.27%	55,000.00	37.50%	
CAPITAL IMPROVEMENTS	04-024-5511	STREET DISTRICT	2,400,000.00	0.00	10,000,000.00	960,000.00	9.60%	11,200,000.00	12.00%	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	412.00%	2,000,000.00	700.00%	25th St/Pittack Improvements
CAPITAL IMPROVEMENTS	04-024-5513	RAILROAD QUIET ZONE	0.00	0.00	0.00	0.00	0.00%	5,000.00	5000.00%	
CAPITAL IMPROVEMENTS	04-024-5515	TRAILS - CALIFORNIA BEND	1,684,445.00	0.00	1,684,445.00	0.00	0.00%	1,700,000.00	0.92%	River Road Connector Trail Expenses
CAPITAL IMPROVEMENTS	04-024-5520	JACKSON/BLAINE/ER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	04-024-5521	OTHER IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00%	2,000,000.00	2000000.00%	Hollow Rd Box Culvert
CAPITAL IMPROVEMENTS	04-024-5523	CAPITAL CONSTRUCTION PROJECT / RESERVE	0.00	0.00	3,000,000.00	0.00	0.00%	100,000.00	-96.67%	North Bypass future expenses
CAPITAL IMPROVEMENTS	04-024-5527	NON MOTORIZED EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>CAPITAL IMPROVEMENTS</b>		<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>15,614,445.00</b>	<b>4,254,210.34</b>	<b>15,864,445.00</b>	<b>2,754,906.20</b>	<b>17.37%</b>	<b>17,685,000.00</b>	<b>11.48%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
TRANSFER OUT OF FUNDS	04-024-6304	TRANS TO DEBT - REG WARR	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	04-024-6320	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	04-024-6325	TRANS TO SALES TAX	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER OUT OF FUNDS</b>		<b>TRANSFER OUT OF FUNDS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
DEBT SERVICE	04-024-7300	WARRANT PRINCIPAL PMNT	0.00	0.00	5,000,000.00	3,000,000.00	60.00%	5,000,000.00	0.00%	Short-term (repayment)
DEBT SERVICE	04-024-7301	WARRANT PAYMENT INTEREST	0.00	0.00	200,000.00	26,900.00	13.45%	100,000.00	-50.00%	Short-term (repayment)
DEBT SERVICE	04-024-7302	LOAN PAYMENT SWEEPER	25,914.00	25,913.75	25,914.00	23,297.00	89.90%	25,000.00	-3.53%	
DEBT SERVICE	04-024-7303	LOAN INTEREST SWEEPER	0.00	0.00	0.00	2,620.00	2620.00%	3,000.00	3000.00%	
DEBT SERVICE	04-024-7319	HIGHWAY ALLOCATION BOND PRINCIPAL	205,000.00	205,000.00	235,000.00	235,000.00	100.00%	245,000.00	4.26%	
DEBT SERVICE	04-024-7320	HIGHWAY ALLOCATION BOND INTEREST	313,575.00	313,575.00	328,750.00	328,750.00	100.00%	317,000.00	-3.57%	562000
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>544,489.00</b>	<b>544,488.75</b>	<b>5,789,664.00</b>	<b>3,616,567.00</b>	<b>62.47%</b>	<b>5,690,000.00</b>	<b>-1.72%</b>	
REQUIREMENTS	04-024-9009	NECESSARY CASH RESERVE	783,100.15	0.00	1,195,671.65	0.00	0.00%	1,081,013.62	-9.59%	
<b>REQUIREMENTS</b>		<b>REQUIREMENTS TOTAL</b>	<b>783,100.15</b>	<b>0.00</b>	<b>1,195,671.65</b>	<b>0.00</b>	<b>0.00%</b>	<b>1,081,013.62</b>	<b>-9.59%</b>	
		<b>TOTAL EXPENSES</b>	<b>18,977,154.59</b>	<b>6,720,645.09</b>	<b>24,933,873.09</b>	<b>8,271,713.34</b>	<b>33.17%</b>	<b>26,830,131.62</b>	<b>7.61%</b>	
		<b>STREET FUND TOTAL</b>	<b>0.00</b>	<b>5,333,748.21</b>	<b>0.00</b>	<b>4,611,797.22</b>		<b>0.00</b>		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>RESCUE SQUAD OPERATIONS FUND (NOT PERSONNEL)</b>										
BUDGETED CASH	05-998-3101	CASH	309,392.95	320,383.84	165,212.97	200,092.01	121.11%	129,846.27	-21.41%	
BUDGETED CASH	05-998-3250	INVESTMENTS (UNRESTRICTED)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	05-998-3255	RESERVE FUTURE SQUAD	50,000.00	0.00	200,000.00	200,000.00	100.00%	325,000.00	62.50%	Beginning reserve for new squad
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>359,392.95</b>	<b>320,383.84</b>	<b>365,212.97</b>	<b>400,092.01</b>	<b>109.55%</b>	<b>454,846.27</b>	<b>24.54%</b>	
MISC. REVENUE	05-025-4334	RESCUE SQUAD RECEIPTS	170,000.00	213,112.28	200,000.00	172,012.89	86.01%	206,000.00	3.00%	Increase in fees beginning in FY26.
MISC. REVENUE	05-025-4504	INTEREST	500.00	7,093.36	5,000.00	7,494.55	149.89%	7,000.00	40.00%	
MISC. REVENUE	05-025-4508	MISC REIMBURSEMENT	0.00	0.00	0.00	1,900.00	1900.00%	0.00	0.00%	
MISC. REVENUE	05-025-4520	MISC REVENUE	1,000.00	0.00	500.00	66.50	13.30%	0.00	-100.00%	
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>171,500.00</b>	<b>220,205.64</b>	<b>205,500.00</b>	<b>181,473.94</b>	<b>88.31%</b>	<b>213,000.00</b>	<b>3.65%</b>	
TRANSFER IN OF FUNDS	05-025-4782	TRANS FROM KENO	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	05-025-4788	TRANS FROM SALES TAX	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER IN OF FUNDS</b>		<b>TRANSFER IN OF FUNDS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
		<b>TOTAL REVENUE</b>	<b>530,892.95</b>	<b>540,589.48</b>	<b>570,712.97</b>	<b>581,565.95</b>	<b>101.90%</b>	<b>667,846.27</b>	<b>17.02%</b>	
PERSONAL SERVICES	05-025-5012	RECRUITMENT & RETENTION FUND	90,000.00	60,000.00	75,000.00	57,000.00	76.00%	75,000.00	0.00%	
<b>PERSONAL SERVICES</b>		<b>PERSONAL SERVICES TOTAL</b>	<b>90,000.00</b>	<b>60,000.00</b>	<b>75,000.00</b>	<b>57,000.00</b>	<b>76.00%</b>	<b>75,000.00</b>	<b>0.00%</b>	
OPERATING EXPENSE	05-025-5209	BANK FEES	50.00	0.00	50.00	0.00	0.00%	50.00	0.00%	
OPERATING EXPENSE	05-025-5216	POSTAGE	50.00	74.05	50.00	88.09	176.17%	100.00	100.00%	
OPERATING EXPENSE	05-025-5222	TRAVEL EXPENSE	1,000.00	0.00	1,000.00	0.00	0.00%	1,000.00	0.00%	
OPERATING EXPENSE	05-025-5223	TRAINING EXP/CONF REGISTR	6,000.00	3,702.48	6,000.00	461.51	7.69%	5,000.00	-16.67%	
OPERATING EXPENSE	05-025-5224	DUES	1,000.00	709.00	1,000.00	970.90	97.09%	1,000.00	0.00%	
OPERATING EXPENSE	05-025-5229	TELEPHONE	1,000.00	0.00	1,000.00	0.00	0.00%	100.00	-90.00%	
OPERATING EXPENSE	05-025-5239	MOTORIZED EQUIPMENT MAINT	3,000.00	0.00	3,000.00	3,795.82	126.53%	20,000.00	566.67%	
OPERATING EXPENSE	05-025-5245	MEDICAL SCREENING	1,000.00	0.00	1,000.00	0.00	0.00%	1,000.00	0.00%	
OPERATING EXPENSE	05-025-5251	LICENSE/SUPPORT	200.00	248.00	200.00	0.00	0.00%	300.00	50.00%	
OPERATING EXPENSE	05-025-5258	OTHER OPERATING EXPENSE	3,000.00	3,473.80	5,000.00	0.00	0.00%	5,000.00	0.00%	
OPERATING EXPENSE	05-025-5273	CONTRACT BILLING	30,000.00	39,118.52	50,000.00	26,057.36	52.11%	50,000.00	0.00%	
OPERATING EXPENSE	05-025-5274	REFUNDS	0.00	2,302.20	2,000.00	0.00	0.00%	2,000.00	0.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>46,300.00</b>	<b>49,628.05</b>	<b>70,300.00</b>	<b>31,373.68</b>	<b>44.63%</b>	<b>85,550.00</b>	<b>21.69%</b>	
EXPENDABLE MAT & SUPPLIES	05-025-5360	OFFICE SUPPLIES	500.00	0.00	500.00	0.00	0.00%	500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	05-025-5365	RESCUE SQUAD SUPPLIES	18,000.00	17,063.43	19,000.00	27,348.00	143.94%	30,000.00	57.89%	
EXPENDABLE MAT & SUPPLIES	05-025-5395	NON-CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>EXPENDABLE MAT &amp; SUPPLIES</b>		<b>EXPENDABLE MAT &amp; SUPPLIES TOTAL</b>	<b>18,500.00</b>	<b>17,063.43</b>	<b>19,500.00</b>	<b>27,348.00</b>	<b>140.25%</b>	<b>30,500.00</b>	<b>56.41%</b>	
OTHER CAPITAL OUTLAY	05-025-5401	SQUAD REPLACEMENT	0.00	40,024.50	0.00	0.00	0.00%	0.00	0.00%	Downpayment when ordered in 2024
<b>OTHER CAPITAL OUTLAY</b>		<b>OTHER CAPITAL OUTLAY TOTAL</b>	<b>0.00</b>	<b>40,024.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
CAPITAL IMPROVEMENTS	05-025-5521	OTHER CAPITAL EXPENSE	0.00	0.00	0.00	10,998.00	10998.00%	0.00	0.00%	
<b>CAPITAL IMPROVEMENTS</b>		<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,998.00</b>	<b>10998.00%</b>	<b>0.00</b>	<b>0.00%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
BONDS RESTRICTED	05-025-8102	RESERVE FUTURE SQUAD	100,000.00	0.00	325,000.00	0.00	0.00%	450,000.00	38.46%	Ending reserve for new squad
<b>BONDS RESTRICTED</b>		<b>BONDS RESTRICTED TOTAL</b>	<b>100,000.00</b>	<b>0.00</b>	<b>325,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>450,000.00</b>	<b>38.46%</b>	
REQUIREMENTS	05-025-9009	NECESSARY CASH RESERVE	276,092.95	0.00	80,912.97	0.00	0.00%	26,796.27	-66.88%	
<b>REQUIREMENTS</b>		<b>REQUIREMENTS TOTAL</b>	<b>276,092.95</b>	<b>0.00</b>	<b>80,912.97</b>	<b>0.00</b>	<b>0.00%</b>	<b>26,796.27</b>	<b>-66.88%</b>	
		<b>TOTAL EXPENSES</b>	<b>530,892.95</b>	<b>166,715.98</b>	<b>570,712.97</b>	<b>126,719.68</b>	<b>22.20%</b>	<b>667,846.27</b>	<b>17.02%</b>	
		<b>RESCUE SQUAD TOTAL</b>	<b>0.00</b>	<b>373,873.50</b>	<b>0.00</b>	<b>454,846.27</b>		<b>0.00</b>		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>SALES TAX FUND</b>										
BUDGETED CASH	06-998-3101	CASH	3,512,686.26	3,857,779.96	1,882,596.04	2,039,637.36	108.34%	978,456.95	-48.03%	
BUDGETED CASH	06-998-3250	INVESTMENTS (UNRESTRICTED)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>3,512,686.26</b>	<b>3,857,779.96</b>	<b>1,882,596.04</b>	<b>2,039,637.36</b>	<b>108.34%</b>	<b>978,456.95</b>	<b>-48.03%</b>	
OTHER LOCAL TAX	06-026-4003	SALES TAX FROM MOTOR VEHICLES	380,000.00	412,781.86	380,000.00	439,337.57	115.62%	410,000.00	7.89%	
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	93.75%	3,600,000.00	0.00%	
OTHER LOCAL TAX	06-026-4108	CONSUMER USE TAX	350,000.00	280,718.94	350,000.00	139,878.76	39.97%	300,000.00	-14.29%	
<b>OTHER LOCAL TAX</b>		<b>OTHER LOCAL TAX TOTAL</b>	<b>4,330,000.00</b>	<b>4,005,808.68</b>	<b>4,330,000.00</b>	<b>3,954,219.01</b>	<b>91.32%</b>	<b>4,310,000.00</b>	<b>-0.46%</b>	
MISC. REVENUE	06-026-4504	INTEREST	3,000.00	6,277.04	3,000.00	4,927.65	164.26%	3,000.00	0.00%	
MISC. REVENUE	06-026-4512	SALE OF LAND	50,000.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>53,000.00</b>	<b>6,277.04</b>	<b>3,000.00</b>	<b>4,927.65</b>	<b>164.26%</b>	<b>3,000.00</b>	<b>0.00%</b>	
TRANSFER IN OF FUNDS	06-026-4798	TRANS FROM STREET	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER IN OF FUNDS</b>		<b>TRANSFER IN OF FUNDS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
		<b>TOTAL REVENUE</b>	<b>7,895,686.26</b>	<b>7,869,865.68</b>	<b>6,215,596.04</b>	<b>5,998,784.02</b>	<b>96.51%</b>	<b>5,291,456.95</b>	<b>-14.87%</b>	
OPERATING EXPENSE	06-026-5205	STATE ADMINISTRATION FEE	150,000.00	117,225.10	120,000.00	117,873.91	98.23%	120,000.00	0.00%	
OPERATING EXPENSE	06-026-5206	REFUND 775	180,000.00	98,299.22	120,000.00	25,073.16	20.89%	120,000.00	0.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>330,000.00</b>	<b>215,524.32</b>	<b>240,000.00</b>	<b>142,947.07</b>	<b>59.56%</b>	<b>240,000.00</b>	<b>0.00%</b>	
CAPITAL IMPROVEMENTS	06-026-5510	STREET/HIGHWAY/FIRE EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	06-026-5511	STREET	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	06-026-5512	FIRE DEPARTMENT ADDITION	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	06-026-5514	UNBUDGETED PROJECTS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>CAPITAL IMPROVEMENTS</b>		<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
TRANSFER OUT OF FUNDS	06-026-6301	TRANS TO WATER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	06-026-6302	TRANS TO SEWER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	06-026-6303	TRANS TO STREET	1,250,000.00	1,250,000.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	06-026-6304	TRANS TO DEBT (PRE-FY17)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	06-026-6305	TRANS TO DEBT - PUBLIC SAFETY	0.00	0.00	0.00	0.00	0.00%	300,000.00	300000.00%	160K PSB; 140K support
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	100.00%	3,000,000.00	43.54%	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	100.00%	0.00	-100.00%	
TRANSFER OUT OF FUNDS	06-026-6321	TRANS TO STREET - PROP TAX RELIEF	500,000.00	500,000.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	06-026-6322	TRANS TO ECONOMIC DEV	350,000.00	350,000.00	350,000.00	350,000.00	100.00%	350,000.00	0.00%	
TRANSFER OUT OF FUNDS	06-026-6323	TRANS TO TIF4	130,000.00	130,000.00	0.00	0.00	0.00%	50,000.00	50000.00%	Public improvements in Trans. Hill
TRANSFER OUT OF FUNDS	06-026-6324	TRANS TO RESCUE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	06-026-6325	TRANS TO SALES TAX	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	06-026-6326	TRANS TO INSURANCE	0.00	0.00	0.00	0.00	0.00%	35,000.00	35000.00%	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	100.00%	137,380.00	0.00%	
<b>TRANSFER OUT OF FUNDS</b>		<b>TRANSFER OUT OF FUNDS TOTAL</b>	<b>5,217,380.00</b>	<b>5,217,380.00</b>	<b>4,877,380.00</b>	<b>4,877,380.00</b>	<b>100.00%</b>	<b>3,872,380.00</b>	<b>-20.61%</b>	
REQUIREMENTS	06-026-9009	NECESSARY CASH RESERVE	2,348,306.26	0.00	1,098,216.04	0.00	0.00%	1,179,076.95	7.36%	
<b>REQUIREMENTS</b>		<b>REQUIREMENTS TOTAL</b>	<b>2,348,306.26</b>	<b>0.00</b>	<b>1,098,216.04</b>	<b>0.00</b>	<b>0.00%</b>	<b>1,179,076.95</b>	<b>7.36%</b>	
		<b>TOTAL EXPENSES</b>	<b>7,895,686.26</b>	<b>5,432,904.32</b>	<b>6,215,596.04</b>	<b>5,020,327.07</b>	<b>80.77%</b>	<b>5,291,456.95</b>	<b>-14.87%</b>	
		<b>CITY SALES TAX TOTAL</b>	<b>0.00</b>	<b>2,436,961.36</b>	<b>0.00</b>	<b>978,456.95</b>		<b>0.00</b>		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>INSURANCE AND WELLNESS FUND</b>										
BUDGETED CASH	08-998-3101	CASH	146,604.16	7,828.62	229,384.19	219,586.69	95.73%	274,003.04	19.45%	
BUDGETED CASH	08-998-3250	INVESTMENTS (UNRESTRICTED)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>146,604.16</b>	<b>7,828.62</b>	<b>229,384.19</b>	<b>219,586.69</b>	<b>95.73%</b>	<b>274,003.04</b>	<b>19.45%</b>	
MISC. REVENUE	08-028-4504	INTEREST	40.00	342.14	250.00	597.12	238.85%	500.00	100.00%	
MISC. REVENUE	08-028-4560	HRA CONTRIBUTION	182,600.00	129,999.16	150,000.00	98,100.00	65.40%	150,000.00	0.00%	
MISC. REVENUE	08-028-4580	DENTAL & VISION INS DEPOSITS	72,600.00	46,639.56	45,000.00	43,629.00	96.95%	45,000.00	0.00%	
MISC. REVENUE	08-028-4583	FLEX PLAN	6,000.00	0.00	6,000.00	0.00	0.00%	6,000.00	0.00%	
MISC. REVENUE	08-028-4584	COBRA D & V (BL HOUSING)	3,000.00	2,900.50	3,000.00	2,223.00	74.10%	3,000.00	0.00%	
TRANSFER IN OF FUNDS	08-028-4788	TRANS FROM SALES TAX	0.00	0.00	0.00	0.00	0.00%	35,000.00	35000.00%	Wellness Program
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>264,240.00</b>	<b>179,881.36</b>	<b>204,250.00</b>	<b>144,549.12</b>	<b>70.77%</b>	<b>239,500.00</b>	<b>17.26%</b>	
		<b>TOTAL REVENUE</b>	<b>410,844.16</b>	<b>187,709.98</b>	<b>433,634.19</b>	<b>364,135.81</b>	<b>83.97%</b>	<b>513,503.04</b>	<b>18.42%</b>	
TRANSFER OUT OF FUNDS	08-028-6320	TRANS TO GENERAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER OUT OF FUNDS</b>		<b>TRANSFER OUT OF FUNDS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
INSURANCE EXPENSE	08-028-5012	HRA	150,000.00	50,381.96	150,000.00	25,501.42	17.00%	150,000.00	0.00%	
INSURANCE EXPENSE	08-028-5014	ADMINISTRATION FEES	2,500.00	0.00	2,000.00	0.00	0.00%	2,000.00	0.00%	
INSURANCE EXPENSE	08-028-5015	FLEX PLAN	6,500.00	17,363.64	10,000.00	11,485.88	114.86%	10,000.00	0.00%	
INSURANCE EXPENSE	08-028-5017	DENTAL INSURANCE	50,000.00	44,358.09	50,000.00	41,914.95	83.83%	50,000.00	0.00%	
INSURANCE EXPENSE	08-028-5018	V S P (VISION CARE)	13,000.00	9,414.20	13,000.00	11,230.52	86.39%	13,000.00	0.00%	
INSURANCE EXPENSE	08-028-5019	INSURANCE (UHC)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
INSURANCE EXPENSE	08-028-XXXX	WELLNESS PROGRAM	0.00	0.00	35,000.00	0.00	0.00%	35,000.00	0.00%	Wellness Program
<b>INSURANCE EXPENSE</b>		<b>INSURANCE EXPENSE TOTAL</b>	<b>222,000.00</b>	<b>121,517.89</b>	<b>260,000.00</b>	<b>90,132.77</b>	<b>34.67%</b>	<b>260,000.00</b>	<b>0.00%</b>	
REQUIREMENTS	08-028-9009	NECESSARY CASH RESERVE	188,844.16	0.00	173,634.19	0.00	0.00%	253,503.04	46.00%	
<b>REQUIREMENTS</b>		<b>REQUIREMENTS TOTAL</b>	<b>188,844.16</b>	<b>0.00</b>	<b>173,634.19</b>	<b>0.00</b>	<b>0.00%</b>	<b>253,503.04</b>	<b>46.00%</b>	
		<b>TOTAL EXPENSES</b>	<b>410,844.16</b>	<b>121,517.89</b>	<b>433,634.19</b>	<b>90,132.77</b>	<b>20.79%</b>	<b>513,503.04</b>	<b>18.42%</b>	
		<b>INSURANCE FUND TOTAL</b>	<b>0.00</b>	<b>66,192.09</b>	<b>0.00</b>	<b>274,003.04</b>		<b>0.00</b>		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>WASTEWATER DIVISION ENTERPRISE FUND</b>										
BUDGETED CASH	10-998-3101	CASH	335,048.65	638,535.74	666,973.30	874,773.95	131.16%	625,919.98	-6.16%	
BUDGETED CASH	10-998-3250	INVESTMENTS (UNRESTRICTED)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	10-998-3260	SEWER BOND RESERVE 2015	149,758.00	149,757.50	149,758.00	152,370.50	101.74%	152,370.50	1.74%	
BUDGETED CASH	10-998-3262	SEWER BOND RESERVE 2004	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	10-998-3513	BILLED USER FEES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>484,806.65</b>	<b>788,293.24</b>	<b>816,731.30</b>	<b>1,027,144.45</b>	<b>125.76%</b>	<b>778,290.48</b>	<b>-4.71%</b>	
OPERATING REVENUE	10-100-4010	USER FEES (SEWER)	1,320,000.00	1,278,604.34	1,260,000.00	1,226,680.28	97.36%	1,386,000.00	10.00%	10% increase each year for 3 years. Rate Study planned for this year.
<b>OPERATING REVENUE</b>		<b>OPERATING REVENUE TOTAL</b>	<b>1,320,000.00</b>	<b>1,278,604.34</b>	<b>1,260,000.00</b>	<b>1,226,680.28</b>	<b>97.36%</b>	<b>1,386,000.00</b>	<b>10.00%</b>	1,512,000.00 1,638,000.00
MISC. REVENUE	10-100-4503	INTEREST/CD	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	10-100-4504	INTEREST	4,000.00	1,201.39	4,000.00	1,522.85	38.07%	3,000.00	-25.00%	
MISC. REVENUE	10-100-4508	MISC REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	10-100-4520	MISC REVENUE	500.00	0.00	500.00	0.00	0.00%	0.00	-100.00%	
MISC. REVENUE	10-100-4523	INSURANCE PROCEEDS	0.00	0.00	0.00	163,619.06	163619.06%	0.00	0.00%	
MISC. REVENUE	10-100-4539	REIMBURSED EXPENSE	500.00	45.00	500.00	23.70	4.74%	500.00	0.00%	
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>5,000.00</b>	<b>1,246.39</b>	<b>5,000.00</b>	<b>165,165.61</b>	<b>3303.31%</b>	<b>3,500.00</b>	<b>-30.00%</b>	
DEBT SERVICE	10-100-4601	WARRANT INCOME	1,500,000.00	0.00	1,500,000.00	0.00	0.00%	1,800,000.00	20.00%	300K Maint.; 1.5M Subdivisions
DEBT SERVICE	10-100-4605	BOND PROCEEDS	1,350,000.00	0.00	1,600,000.00	0.00	0.00%	1,600,000.00	0.00%	South Street Sewer (revenue)
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>2,850,000.00</b>	<b>0.00</b>	<b>3,100,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>3,400,000.00</b>	<b>9.68%</b>	
TRANSFER IN OF FUNDS	10-100-4786	TRANS FROM DEBT SERVICE	200,000.00	200,000.00	1,500,000.00	0.00	0.00%	1,500,000.00	0.00%	Subdivision construction
TRANSFER IN OF FUNDS	10-100-4787	TRANS FROM WATER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	10-100-4788	TRANS FROM SALES TAX	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	10-100-4797	TRANS FROM TIF4	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER IN OF FUNDS</b>		<b>TRANSFER IN OF FUNDS TOTAL</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>1,500,000.00</b>	<b>0.00%</b>	
		<b>TOTAL REVENUE</b>	<b>4,859,806.65</b>	<b>2,268,143.97</b>	<b>6,681,731.30</b>	<b>2,418,990.34</b>	<b>36.20%</b>	<b>7,067,790.48</b>	<b>5.78%</b>	
PERSONAL SERVICES	10-100-5001	SALARIES	445,000.00	469,253.68	520,000.00	454,089.93	87.32%	638,000.00	22.69%	
PERSONAL SERVICES	10-100-5002	FICA - CITY SHARE	35,000.00	34,403.12	39,780.00	33,782.00	84.92%	48,807.00	22.69%	
PERSONAL SERVICES	10-100-5003	WORKMAN'S COMPENSATION	5,500.00	696.93	10,400.00	1,247.00	11.99%	1,500.00	-85.58%	
PERSONAL SERVICES	10-100-5004	H.A.L. INSURANCE	97,000.00	119,943.99	151,140.00	112,631.05	74.52%	168,500.00	11.49%	
PERSONAL SERVICES	10-100-5005	RETIREMENT - CITY SHARE	27,000.00	54,289.47	36,400.00	51,752.96	142.18%	51,000.00	40.11%	
PERSONAL SERVICES	10-100-5006	UNEMPLOYMENT COMP	125.00	0.00	125.00	0.00	0.00%	500.00	300.00%	
PERSONAL SERVICES	10-100-5007	DISABILITY	2,500.00	1,835.27	2,500.00	1,700.00	68.00%	2,500.00	0.00%	
PERSONAL SERVICES	10-100-5008	PENSION ADMINISTRATION	500.00	154.90	500.00	200.00	40.00%	200.00	-60.00%	
<b>PERSONAL SERVICES</b>		<b>PERSONAL SERVICES TOTAL</b>	<b>612,625.00</b>	<b>680,577.36</b>	<b>760,845.00</b>	<b>655,402.94</b>	<b>86.14%</b>	<b>911,007.00</b>	<b>19.74%</b>	
OPERATING EXPENSE	10-100-5209	BANK FEES	500.00	233.81	500.00	218.12	43.62%	300.00	-40.00%	
OPERATING EXPENSE	10-100-5210	LEGAL	6,000.00	3,572.72	6,000.00	1,038.73	17.31%	4,000.00	-33.33%	
OPERATING EXPENSE	10-100-5211	AUDITING	13,500.00	18,953.25	15,500.00	15,593.00	100.60%	16,000.00	3.23%	
OPERATING EXPENSE	10-100-5212	ENGINEERING/CONSULTANT	10,000.00	9,595.14	10,000.00	4,528.65	45.29%	60,000.00	500.00%	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	101.24%	10,000.00	-88.24%	
OPERATING EXPENSE	10-100-5215	EMPLOYEE APPREC/SCHOOLING	600.00	2,985.01	600.00	243.39	40.57%	1,000.00	66.67%	
OPERATING EXPENSE	10-100-5216	POSTAGE	7,500.00	3,766.33	7,500.00	2,868.81	38.25%	4,000.00	-46.67%	
OPERATING EXPENSE	10-100-5217	PRINTING & PUBLICATION	300.00	1,948.42	300.00	465.50	155.17%	600.00	100.00%	
OPERATING EXPENSE	10-100-5222	TRAVEL EXPENSE	5,000.00	1,930.05	5,000.00	2,044.21	40.88%	5,000.00	0.00%	
OPERATING EXPENSE	10-100-5223	TRAINING EXP/CONF REGISTR	4,000.00	4,411.15	5,000.00	7,843.01	156.86%	9,000.00	80.00%	
OPERATING EXPENSE	10-100-5224	DUES	500.00	8,222.56	500.00	130.34	26.07%	500.00	0.00%	
OPERATING EXPENSE	10-100-5227	SOFTWARE MAINTENANCE	14,000.00	20,621.56	20,000.00	27,981.87	139.91%	20,000.00	0.00%	
OPERATING EXPENSE	10-100-5228	UTILITIES	75,000.00	66,792.54	75,000.00	86,166.71	114.89%	75,000.00	0.00%	
OPERATING EXPENSE	10-100-5229	TELEPHONE	6,000.00	3,186.74	6,000.00	3,173.38	52.89%	6,000.00	0.00%	
OPERATING EXPENSE	10-100-5230	VEHICLE INSURANCE	1,900.00	1,641.97	1,900.00	2,255.00	118.68%	2,500.00	31.58%	
OPERATING EXPENSE	10-100-5231	LIABILITY INSURANCE	10,000.00	3,718.61	5,000.00	4,261.00	85.22%	5,000.00	0.00%	
OPERATING EXPENSE	10-100-5232	BLDG & CONTENT INSURANCE	20,000.00	30,160.50	30,000.00	34,886.00	116.29%	35,000.00	16.67%	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
OPERATING EXPENSE	10-100-5233	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	10-100-5234	FLOOD INSURANCE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	10-100-5236	RADIO MAINTENANCE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	10-100-5237	OFFICE EQUIPMENT MAINTENANCE	200.00	306.50	500.00	0.00	0.00%	500.00	0.00%	
OPERATING EXPENSE	10-100-5239	MOTORIZED EQUIPMENT MAINT	5,000.00	5,903.91	5,000.00	364.42	7.29%	5,000.00	0.00%	
OPERATING EXPENSE	10-100-5240	BUILDING MAINTENANCE	10,000.00	9,245.23	12,000.00	28,603.00	238.36%	20,000.00	66.67%	
OPERATING EXPENSE	10-100-5245	MEDICAL SCREENING	300.00	515.55	300.00	385.70	128.57%	600.00	100.00%	
OPERATING EXPENSE	10-100-5247	MAJOR MAINTENANCE	50,000.00	10,443.49	100,000.00	113,400.00	113.40%	50,000.00	-50.00%	Requested 225K for Jetting and TV sewer mains.
OPERATING EXPENSE	10-100-5248	MAINTENANCE AGREEMENTS	500.00	0.00	500.00	0.00	0.00%	500.00	0.00%	
OPERATING EXPENSE	10-100-5249	CAR EXPENSE	2,300.00	0.00	2,300.00	0.00	0.00%	500.00	-78.26%	
OPERATING EXPENSE	10-100-5258	OTHER OPERATING EXPENSE	0.00	71.90	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	10-100-5266	CONTRACT MOWING	2,500.00	983.18	2,500.00	831.25	33.25%	2,500.00	0.00%	
OPERATING EXPENSE	10-100-5280	VEHICLE REPAIR STORM	0.00	0.00	0.00	0.00	0.00%	1,000.00	1000.00%	
OPERATING EXPENSE	10-100-5281	BUILDING REPAIR STORM	0.00	1,746.12	1,000.00	225,000.00	22500.00%	10,000.00	900.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>265,600.00</b>	<b>243,602.70</b>	<b>397,900.00</b>	<b>648,337.08</b>	<b>162.94%</b>	<b>344,500.00</b>	<b>-13.42%</b>	
EXPENDABLE MAT & SUPPLIES	10-100-5359	OFFICE EQUIPMENT	500.00	29.99	500.00	38.57	7.71%	7,000.00	1300.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5360	OFFICE SUPPLIES	4,000.00	2,588.53	4,000.00	1,730.33	43.26%	3,000.00	-25.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5361	JANITORIAL SUPPLIES	500.00	476.17	500.00	98.42	19.68%	500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5362	SHOP SUPPLIES	1,000.00	792.64	1,000.00	200.00	20.00%	1,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5363	CHEMICALS/SLUDGE DISPOSAL	80,000.00	89,557.94	80,000.00	122,759.00	153.45%	100,000.00	25.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5369	SAFETY EQUIPMENT/TRAINING	8,000.00	1,688.28	8,000.00	1,143.80	14.30%	4,000.00	-50.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5370	GAS/OIL/DIESEL	4,000.00	3,194.31	4,000.00	2,793.00	69.83%	5,000.00	25.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5371	UNIFORMS	700.00	5,309.82	700.00	1,657.18	236.74%	2,500.00	257.14%	
EXPENDABLE MAT & SUPPLIES	10-100-5372	BOOKS & MAPS	1,000.00	0.00	1,000.00	0.00	0.00%	100.00	-90.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5373	SMALL TOOLS	900.00	440.18	900.00	23.94	2.66%	900.00	0.00%	Requested 15K for Trash Pump; Trailer tools; Quick Saw
EXPENDABLE MAT & SUPPLIES	10-100-5374	SAND/GRAVEL/ROCK	0.00	0.00	0.00	0.00	0.00%	500.00	500.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5383	SYSTEM MAINTENANCE	90,000.00	81,541.80	90,000.00	5,640.53	6.27%	90,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	10-100-5395	NON-CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>EXPENDABLE MAT &amp; SUPPLIES</b>		<b>EXPENDABLE MAT &amp; SUPPLIES TOTAL</b>	<b>190,600.00</b>	<b>185,619.66</b>	<b>190,600.00</b>	<b>136,084.77</b>	<b>71.40%</b>	<b>214,500.00</b>	<b>12.54%</b>	
RENTAL EXPENSE	10-100-5396	OTHER RENTAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
RENTAL EXPENSE	10-100-5398	OFFICE EQUIPMENT	1,000.00	885.13	1,200.00	816.62	68.05%	1,200.00	0.00%	
<b>RENTAL EXPENSE</b>		<b>RENTAL EXPENSE TOTAL</b>	<b>1,000.00</b>	<b>885.13</b>	<b>1,200.00</b>	<b>816.62</b>	<b>68.05%</b>	<b>1,200.00</b>	<b>0.00%</b>	
OTHER CAPITAL OUTLAY	10-100-5401	OFFICE EQUIPMENT	2,000.00	617.45	2,000.00	0.00	0.00%	2,000.00	0.00%	
OTHER CAPITAL OUTLAY	10-100-5402	MOTORIZED EQUIPMENT	5,200.00	150.00	5,200.00	0.00	0.00%	160,000.00	2976.92%	150K for Lift pumps; RAS pumps; WAS pumps
OTHER CAPITAL OUTLAY	10-100-5410	SPECIALIZED EQUIPMENT	0.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
OTHER CAPITAL OUTLAY	10-100-5422	NON-MOTORIZED EQUIP	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>OTHER CAPITAL OUTLAY</b>		<b>OTHER CAPITAL OUTLAY TOTAL</b>	<b>7,200.00</b>	<b>767.45</b>	<b>7,300.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>162,100.00</b>	<b>2120.55%</b>	
CAPITAL IMPROVEMENTS	10-100-5501	MOTORIZED EQUIPMENT	50,000.00	9,509.80	50,000.00	0.00	0.00%	50,000.00	0.00%	Dump truck
CAPITAL IMPROVEMENTS	10-100-5510	CONSTRUCTION CONTRACTS	1,500,000.00	0.00	1,500,000.00	0.00	0.00%	1,500,000.00	0.00%	South Street Sewer (expense)
CAPITAL IMPROVEMENTS	10-100-5511	SEWER DIST CONST	1,502,200.00	0.00	1,502,200.00	0.00	0.00%	1,502,200.00	0.00%	For new subdivisions
CAPITAL IMPROVEMENTS	10-100-5512	SEWER CONSTRUCTION	0.00	0.00	0.00	212.80	212.80%	0.00	0.00%	
CAPITAL IMPROVEMENTS	10-100-5527	NON-MOTORIZED EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	150,000.00	150000.00%	130K for Bar Screen Rebuild
<b>CAPITAL IMPROVEMENTS</b>		<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>3,052,200.00</b>	<b>9,509.80</b>	<b>3,052,200.00</b>	<b>212.80</b>	<b>0.01%</b>	<b>3,202,200.00</b>	<b>4.91%</b>	
TRANSFER OUT OF FUNDS	10-100-6300	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	10-100-6320	TRANS TO GENERAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER OUT OF FUNDS</b>		<b>TRANSFER OUT OF FUNDS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
DEBT SERVICE	10-100-7300	WARRANT PRINCIPAL PMNT	0.00	0.00	1,500,000.00	0.00	0.00%	1,500,000.00	0.00%	Short-term (repayment)
DEBT SERVICE	10-100-7301	WARRANT INTEREST PMNT	0.00	0.00	150,000.00	0.00	0.00%	150,000.00	0.00%	
DEBT SERVICE	10-100-7302	BOND PAYMENT PRINCIPAL	122,421.00	0.00	110,000.00	110,000.00	100.00%	115,000.00	4.55%	
DEBT SERVICE	10-100-7303	BOND PAYMENT INTEREST	16,109.00	947.75	30,760.00	30,760.00	100.00%	27,692.50	-9.97%	
DEBT SERVICE	10-100-7304	BOND ISSUE FEE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
DEBT SERVICE	10-100-7320	2012 SE SRF #C317638 PRINCIPAL	29,827.00	45,283.83	46,239.79	46,239.79	100.00%	47,215.91	2.11%	
DEBT SERVICE	10-100-7321	2012 SE SRF #C317638 INTEREST	29,714.00	9,657.99	8,702.03	8,702.03	100.00%	7,725.91	-11.22%	
DEBT SERVICE	10-100-7322	2012 SE SRF #C317638 ADMIN FEE	4,599.00	4,599.04	4,143.83	4,143.83	100.00%	3,679.00	-11.22%	58620.82
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>202,670.00</b>	<b>60,488.61</b>	<b>1,849,845.65</b>	<b>199,845.65</b>	<b>10.80%</b>	<b>1,851,313.32</b>	<b>0.08%</b>	
BONDS RESTRICTED	10-100-8106	BOND RESERVE 2004	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BONDS RESTRICTED	10-100-8108	BOND RESERVE 2015	149,758.00	0.00	149,758.00	0.00	0.00%	149,758.00	0.00%	
<b>BONDS RESTRICTED</b>		<b>BONDS RESTRICTED TOTAL</b>	<b>149,758.00</b>	<b>0.00</b>	<b>149,758.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>149,758.00</b>	<b>0.00%</b>	
REQUIREMENTS	10-100-9009	NECESSARY CASH RESERVE	378,153.65	0.00	272,082.65	0.00	0.00%	231,212.16	-15.02%	
<b>REQUIREMENTS</b>		<b>REQUIREMENTS TOTAL</b>	<b>378,153.65</b>	<b>0.00</b>	<b>272,082.65</b>	<b>0.00</b>	<b>0.00%</b>	<b>231,212.16</b>	<b>-15.02%</b>	
		<b>TOTAL EXPENSES</b>	<b>4,859,806.65</b>	<b>1,181,450.71</b>	<b>6,681,731.30</b>	<b>1,640,699.86</b>	<b>24.56%</b>	<b>7,067,790.48</b>	<b>5.78%</b>	
		<b>WASTEWATER FUND TOTAL</b>	<b>0.00</b>	<b>1,086,693.26</b>	<b>0.00</b>	<b>778,290.48</b>		<b>0.00</b>		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>WATER DIVISION ENTERPRISE FUND</b>										
BUDGETED CASH	11-998-3101	CASH	1,977,170.92	-542,845.75	-1,935,854.68	-7,009,401.07	362.08%	1,376,991.43	-171.13%	
BUDGETED CASH	11-998-3250	INVESTMENTS (UNRESTRICTED)	0.00	244,469.16	0.00	247,783.03	247783.03%	248,997.61	248997.61%	
BUDGETED CASH	11-998-3261	WATER BOND RESERVE 2010	648,672.00	648,672.50	648,672.50	659,992.50	101.75%	659,992.50	1.75%	
BUDGETED CASH	11-998-3262	WATER BOND RESERVE 2016	437,262.00	437,262.88	437,262.88	444,893.88	101.75%	444,893.88	1.75%	
BUDGETED CASH	11-998-3263	WATER BOND RESERVE 2017	200,000.00	200,000.00	200,000.00	202,109.00	101.05%	202,109.00	1.05%	
BUDGETED CASH	11-998-3264	WATER BOND RESERVE 2012	850,000.00	850,000.00	850,000.00	857,974.00	100.94%	857,974.00	0.94%	
BUDGETED CASH	11-998-3266	CARGILL CONTRACT CAPITAL FUND	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>4,113,104.92</b>	<b>1,837,558.79</b>	<b>200,080.70</b>	<b>-4,596,648.66</b>	<b>-2297.40%</b>	<b>3,790,958.42</b>	<b>1794.71%</b>	
FEDERAL FUNDS	11-110-4226	FEMA - EDA	1,580,000.00	0.00	880,000.00	0.00	0.00%	880,000.00	0.00%	For industrial water main
FEDERAL FUNDS	11-110-4227	SECURITY GRANT (DHHS)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>FEDERAL FUNDS</b>		<b>FEDERAL FUNDS TOTAL</b>	<b>1,580,000.00</b>	<b>0.00</b>	<b>880,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>880,000.00</b>	<b>0.00%</b>	
OPERATING REVENUE	11-110-4010	USER FEES WATER	10,000,000.00	7,814,471.02	12,000,000.00	8,475,322.59	70.63%	13,500,000.00	12.50%	Based on new rate study
OPERATING REVENUE	11-110-4030	MERCHANDISE SALES	15,000.00	23,024.18	15,000.00	39,900.00	266.00%	16,750.00	11.67%	
OPERATING REVENUE	11-110-4040	FORFEITED DISCOUNTS	15,000.00	17,980.33	15,000.00	13,700.00	91.33%	15,000.00	0.00%	
OPERATING REVENUE	11-110-4041	PAYMENT OF BILLS WRITTEN OFF	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING REVENUE	11-110-4045	OTHER OPERATING	2,000.00	1,800.01	2,000.00	1,795.50	89.78%	2,000.00	0.00%	
<b>OPERATING REVENUE</b>		<b>OPERATING REVENUE TOTAL</b>	<b>10,032,000.00</b>	<b>7,857,275.54</b>	<b>12,032,000.00</b>	<b>8,530,718.09</b>	<b>70.90%</b>	<b>13,533,750.00</b>	<b>12.48%</b>	
MISC. REVENUE	11-110-4503	INTEREST/CD	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	11-110-4504	INTEREST	6,000.00	-1,614.97	6,000.00	5,483.59	91.39%	6,000.00	0.00%	
MISC. REVENUE	11-110-4508	MISC REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	11-110-4520	MISC REVENUE	2,000.00	570.00	2,000.00	0.00	0.00%	2,000.00	0.00%	
MISC. REVENUE	11-110-4523	INSURANCE PROCEEDS	0.00	0.00	0.00	34,477.00	34477.00%	0.00	0.00%	
MISC. REVENUE	11-110-4528	REFUND OF NIFA CAP	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	11-110-4532	NEW HOOK UP (RURAL)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	11-110-4533	REIMBURSEMENT NRD	10,000.00	0.00	10,000.00	24,255.00	242.55%	10,000.00	0.00%	
MISC. REVENUE	11-110-4539	REIMBURSED EXPENSE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	11-110-4546	NSF CHECK CHARGE	500.00	1,400.00	500.00	1,596.00	319.20%	500.00	0.00%	
MISC. REVENUE	11-110-4547	NDEE LOAN FORGIVENESS	1,445.00	607,121.08	1,445.00	0.00	0.00%	1,445.00	0.00%	CJ Review
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>19,945.00</b>	<b>607,476.11</b>	<b>19,945.00</b>	<b>65,811.59</b>	<b>329.97%</b>	<b>19,945.00</b>	<b>0.00%</b>	
DEBT SERVICE	11-110-4601	WARRANT INCOME	950,000.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
DEBT SERVICE	11-110-4605	BOND PROCEEDS	14,000,000.00	0.00	0.00	0.00	0.00%	9,100,000.00	9100000.00%	Tower; Hwy 75 Pump; Black Elk Pumps
DEBT SERVICE	11-110-4606	2023 SRF STATE LOAN PROCEEDS	0.00	0.00	1,400,000.00	0.00	0.00%	1,400,000.00	0.00%	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	215.22%	500,000.00	-93.87%	WTP Expansion - Final year
DEBT SERVICE	11-110-4608	2022 SRF FEDERAL LOAN PROCEEDS	0.00	15,950,598.00	1,000,000.00	0.00	0.00%	400,000.00	-60.00%	Intake; Equipment; Lime Solids - Final year
DEBT SERVICE	11-110-4609	LOAN FORGIVENESS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	Final year to drawdown
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>37,650,000.00</b>	<b>21,168,501.00</b>	<b>10,550,000.00</b>	<b>17,540,699.00</b>	<b>166.26%</b>	<b>11,400,000.00</b>	<b>8.06%</b>	
TRANSFER IN OF FUNDS	11-110-4784	TRANS FROM SEWER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	11-110-4786	TRANS FROM DEBT SERVICE	100,000.00	100,000.00	1,100,000.00	0.00	0.00%	1,100,000.00	0.00%	If required for new subdivisions
TRANSFER IN OF FUNDS	11-110-4788	TRANS FROM SALES TAX	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	11-110-4789	TRANS FROM GOVERNMENT (ARPA)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	11-110-4797	TRANS FROM TIF4	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER IN OF FUNDS</b>		<b>TRANSFER IN OF FUNDS TOTAL</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>1,100,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>1,100,000.00</b>	<b>0.00%</b>	
		<b>TOTAL REVENUE</b>	<b>53,495,049.92</b>	<b>31,570,811.44</b>	<b>24,782,025.70</b>	<b>21,540,580.02</b>	<b>86.92%</b>	<b>30,724,653.42</b>	<b>23.98%</b>	
PERSONAL SERVICES	11-110-5001	SALARIES	1,319,457.00	1,388,967.26	1,850,000.00	1,386,745.78	74.96%	1,992,000.00	7.68%	
PERSONAL SERVICES	11-110-5002	FICA - CITY SHARE	90,000.00	99,508.17	141,525.00	106,185.87	75.03%	152,388.00	7.68%	
PERSONAL SERVICES	11-110-5003	WORKMAN'S COMPENSATION	30,000.00	38,170.96	37,000.00	27,654.00	74.74%	30,000.00	-18.92%	
PERSONAL SERVICES	11-110-5004	H.A.L. INSURANCE	300,000.00	331,497.62	432,240.00	333,766.16	77.22%	396,000.00	-8.38%	
PERSONAL SERVICES	11-110-5005	RETIREMENT - CITY SHARE	75,000.00	144,399.39	129,500.00	144,565.68	111.63%	159,000.00	22.78%	
PERSONAL SERVICES	11-110-5006	UNEMPLOYMENT COMP	1,000.00	-94.13	1,000.00	0.00	0.00%	100.00	-90.00%	
PERSONAL SERVICES	11-110-5007	DISABILITY	10,000.00	6,103.60	10,000.00	7,813.75	78.14%	8,000.00	-20.00%	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
PERSONAL SERVICES	11-110-5008	PENSION ADMINISTRATION	1,700.00	723.68	1,400.00	707.00	50.50%	1,000.00	-28.57%	
<b>PERSONAL SERVICES</b>		<b>PERSONAL SERVICES TOTAL</b>	<b>1,827,157.00</b>	<b>2,009,276.55</b>	<b>2,602,665.00</b>	<b>2,007,438.24</b>	<b>77.13%</b>	<b>2,738,488.00</b>	<b>5.22%</b>	
OPERATING EXPENSE	11-110-5209	BANK FEES	1,500.00	14,934.27	1,500.00	22,523.55	1501.57%	20,000.00	1233.33%	
OPERATING EXPENSE	11-110-5210	LEGAL	20,000.00	14,070.69	20,000.00	107,920.19	539.60%	200,000.00	900.00%	Industrial Main Litigation
OPERATING EXPENSE	11-110-5211	AUDITING	18,000.00	21,795.30	18,000.00	17,932.00	99.62%	18,000.00	0.00%	
OPERATING EXPENSE	11-110-5212	ENGINEERING/CONSULTANT	75,000.00	35,852.71	75,000.00	85,399.30	113.87%	75,000.00	0.00%	
OPERATING EXPENSE	11-110-5213	PROFESSIONAL SERVICES	100,000.00	51,270.09	325,000.00	273,865.62	84.27%	325,000.00	0.00%	Water tower; Rural water expansion
OPERATING EXPENSE	11-110-5215	EMPLOYEE APPREC/SCHOOLING	750.00	613.19	750.00	3,210.62	428.08%	1,000.00	33.33%	
OPERATING EXPENSE	11-110-5216	POSTAGE	18,000.00	13,655.57	18,000.00	15,154.02	84.19%	18,000.00	0.00%	
OPERATING EXPENSE	11-110-5217	PRINTING & PUBLICATION	5,000.00	6,866.27	8,000.00	2,207.80	27.60%	8,000.00	0.00%	
OPERATING EXPENSE	11-110-5222	TRAVEL EXPENSE	7,500.00	4,765.32	7,500.00	4,851.84	64.69%	7,500.00	0.00%	
OPERATING EXPENSE	11-110-5223	TRAINING EXP/CONF REGISTR	9,000.00	12,797.50	12,000.00	11,919.60	99.33%	12,000.00	0.00%	
OPERATING EXPENSE	11-110-5224	DUES	5,000.00	11,739.09	8,000.00	1,064.00	13.30%	8,000.00	0.00%	
OPERATING EXPENSE	11-110-5227	SOFTWARE MAINTENANCE	15,000.00	42,903.68	45,000.00	40,964.00	91.03%	45,000.00	0.00%	BS&A; PowerDMS (manuals)
OPERATING EXPENSE	11-110-5228	UTILITIES	900,000.00	863,725.25	900,000.00	952,258.72	105.81%	900,000.00	0.00%	
OPERATING EXPENSE	11-110-5229	TELEPHONE	5,000.00	5,552.91	5,000.00	4,942.28	98.85%	34,000.00	580.00%	Network changes
OPERATING EXPENSE	11-110-5230	VEHICLE INSURANCE	4,000.00	6,823.54	6,000.00	6,394.00	106.57%	6,500.00	8.33%	
OPERATING EXPENSE	11-110-5231	LIABILITY INSURANCE	17,500.00	18,593.07	19,000.00	21,306.00	112.14%	22,000.00	15.79%	
OPERATING EXPENSE	11-110-5232	BLDG & CONTENT INSURANCE	85,000.00	130,453.45	85,000.00	212,700.00	250.24%	230,000.00	170.59%	
OPERATING EXPENSE	11-110-5233	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	11-110-5234	FLOOD INSURANCE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	11-110-5236	RADIO MAINTENANCE	300.00	301.47	300.00	0.00	0.00%	300.00	0.00%	
OPERATING EXPENSE	11-110-5237	OFFICE EQUIPMENT MAINTENANCE	1,000.00	914.35	1,300.00	199.50	15.35%	1,300.00	0.00%	
OPERATING EXPENSE	11-110-5239	MOTORIZED EQUIPMENT MAINT	25,000.00	7,999.30	20,000.00	23,985.22	119.93%	20,000.00	0.00%	
OPERATING EXPENSE	11-110-5240	BUILDING MAINTENANCE	160,000.00	156,569.14	160,000.00	130,000.00	81.25%	285,000.00	78.13%	
OPERATING EXPENSE	11-110-5245	MEDICAL SCREENING	1,200.00	1,485.10	1,200.00	40,108.00	3342.33%	1,800.00	50.00%	Ben?
OPERATING EXPENSE	11-110-5247	MAJOR MAINTENANCE	1,470,000.00	269,390.11	1,500,000.00	353,221.40	23.55%	505,000.00	-66.33%	
OPERATING EXPENSE	11-110-5248	MAINT-PLANT ELECTRONIC MAINT	75,000.00	89,646.69	75,000.00	57,788.50	77.05%	75,000.00	0.00%	
OPERATING EXPENSE	11-110-5249	CAR EXPENSE	8,000.00	189.26	8,000.00	1,666.49	20.83%	8,000.00	0.00%	
OPERATING EXPENSE	11-110-5250	BAD ACCOUNTS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	11-110-5258	OTHER OPERATING EXPENSE	8,000.00	978.98	8,000.00	798.00	9.98%	2,000.00	-75.00%	
OPERATING EXPENSE	11-110-5266	CONTRACT MOWING	9,000.00	9,380.36	9,000.00	6,651.33	73.90%	9,000.00	0.00%	
OPERATING EXPENSE	11-110-5281	BUILDING REPAIR STORM	0.00	0.00	1,000.00	0.00	0.00%	1,000.00	0.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>3,043,750.00</b>	<b>1,793,266.66</b>	<b>3,337,550.00</b>	<b>2,399,031.98</b>	<b>71.88%</b>	<b>2,838,400.00</b>	<b>-14.96%</b>	
EXPENDABLE MAT & SUPPLIES	11-110-5359	OFFICE EQUIPMENT	500.00	0.00	500.00	480.13	96.03%	500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	11-110-5360	OFFICE SUPPLIES	7,500.00	4,872.82	7,500.00	14,410.00	192.13%	7,500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	11-110-5361	JANITORIAL SUPPLIES	2,500.00	1,193.81	3,000.00	2,424.59	80.82%	3,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	11-110-5362	SHOP SUPPLIES	3,500.00	23,114.80	25,000.00	5,430.39	21.72%	25,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	11-110-5363	CHEMICALS	1,500,000.00	2,121,317.19	2,000,000.00	2,000,258.70	100.01%	2,250,000.00	12.50%	
EXPENDABLE MAT & SUPPLIES	11-110-5369	SAFETY EQUIPMENT/TRAINING	10,000.00	1,208.12	10,000.00	1,635.90	16.36%	10,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	11-110-5370	GAS/OIL/DIESEL	85,000.00	23,728.30	85,000.00	6,020.91	7.08%	85,000.00	0.00%	CJ - why so low?
EXPENDABLE MAT & SUPPLIES	11-110-5371	UNIFORMS	3,000.00	2,445.02	3,000.00	10,467.10	348.90%	3,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	11-110-5372	BOOKS & MAPS	5,000.00	0.00	5,000.00	0.00	0.00%	500.00	-90.00%	
EXPENDABLE MAT & SUPPLIES	11-110-5373	SMALL TOOLS	20,000.00	15,816.73	20,000.00	3,384.85	16.92%	10,000.00	-50.00%	
EXPENDABLE MAT & SUPPLIES	11-110-5383	SYSTEM MAINTENANCE	135,000.00	181,991.11	150,000.00	177,467.00	118.31%	280,000.00	86.67%	
EXPENDABLE MAT & SUPPLIES	11-110-5386	SAFETY ITEMS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
EXPENDABLE MAT & SUPPLIES	11-110-5388	MISC PARTS & SERVICE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
EXPENDABLE MAT & SUPPLIES	11-110-5395	NON-CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>EXPENDABLE MAT &amp; SUPPLIES</b>		<b>EXPENDABLE MAT &amp; SUPPLIES TOTAL</b>	<b>1,772,000.00</b>	<b>2,375,687.90</b>	<b>2,309,000.00</b>	<b>2,221,979.57</b>	<b>96.23%</b>	<b>2,674,500.00</b>	<b>15.83%</b>	
RENTAL EXPENSE	11-110-5396	OTHER RENTAL EQUIPMENT	1,500.00	4,986.89	8,000.00	901.74	11.27%	8,000.00	0.00%	
RENTAL EXPENSE	11-110-5398	OFFICE EQUIPMENT	5,000.00	1,005.40	5,000.00	816.62	16.33%	5,000.00	0.00%	
<b>RENTAL EXPENSE</b>		<b>RENTAL EXPENSE TOTAL</b>	<b>6,500.00</b>	<b>5,992.29</b>	<b>13,000.00</b>	<b>1,718.36</b>	<b>13.22%</b>	<b>13,000.00</b>	<b>0.00%</b>	
OTHER CAPITAL OUTLAY	11-110-5401	OFFICE EQUIPMENT	10,000.00	6,067.49	10,000.00	4,881.10	48.81%	23,000.00	130.00%	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	7.79%	50,000.00	0.00%	
OTHER CAPITAL OUTLAY	11-110-5403	NON-MOTORIZED EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	24,000.00	24000.00%	Wheel packer; Breaker; Tamper
OTHER CAPITAL OUTLAY	11-110-5409	METERS	50,000.00	51,123.21	80,000.00	41,230.00	51.54%	80,000.00	0.00%	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
OTHER CAPITAL OUTLAY	11-110-5410	SPECIALIZED EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	200,000.00	200000.00%	SCADA upgrades
OTHER CAPITAL OUTLAY	11-110-5415	EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	250,000.00	250000.00%	Air Handling for CH Room
<b>OTHER CAPITAL OUTLAY</b>		<b>OTHER CAPITAL OUTLAY TOTAL</b>	<b>170,000.00</b>	<b>70,004.76</b>	<b>140,000.00</b>	<b>50,005.34</b>	<b>35.72%</b>	<b>627,000.00</b>	<b>347.86%</b>	
CAPITAL IMPROVEMENTS	11-110-5501	MOTORIZED EQUIPMENT	80,000.00	19,616.64	300,000.00	30,249.52	10.08%	250,000.00	-16.67%	175K Dump Truck; 75K Mark's truck (all from water); (Requested 100K Utility Truck and 75K Mini)
CAPITAL IMPROVEMENTS	11-110-5503	WATER LINES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	11-110-5509	PLANT SECURITY CAMERA	0.00	0.00	0.00	0.00	0.00%	30,000.00	30000.00%	New cameras at Water Plant
CAPITAL IMPROVEMENTS	11-110-5510	CONSTRUCTION CONTRACTS	0.00	177,316.19	0.00	6,261.64	6261.64%	0.00	0.00%	
CAPITAL IMPROVEMENTS	11-110-5511	WATER DISTRICT CONSTRUCTION	950,000.00	626.46	1,100,000.00	71,400.00	6.49%	1,100,000.00	0.00%	If required for new subdivisions
CAPITAL IMPROVEMENTS	11-110-5512	WATER CONSTRUCTION	4,000,000.00	6,025,533.87	0.00	762,234.00	762234.00%	9,100,000.00	9100000.00%	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	183.50%	800,000.00	-20.00%	600K Outfall; 200K Final year of construction
CAPITAL IMPROVEMENTS	11-110-5514	INTAKE PROJECT	1,500,000.00	1,608,030.77	0.00	8,401.00	8401.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	11-110-5515	MAIN MAINTENANCE	1,300,000.00	1,495,398.90	1,000,000.00	474,100.00	47.41%	1,000,000.00	0.00%	
CAPITAL IMPROVEMENTS	11-110-5517	SPECIALIZED EQUIPMENT	0.00	0.00	350,000.00	127,912.75	36.55%	350,000.00	0.00%	Parts/Spare Pump
CAPITAL IMPROVEMENTS	11-110-5521	ARPA FUNDED PROJECTS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	11-110-5527	NON-MOTORIZED EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	11-110-5530	EQUIPMENT REPAIR/REPLACEMENT	0.00	0.00	0.00	0.00	0.00%	500,000.00	500000.00%	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	90.54%	500,000.00	-90.00%	Final year of construction
<b>CAPITAL IMPROVEMENTS</b>		<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>40,830,000.00</b>	<b>27,829,599.47</b>	<b>8,750,000.00</b>	<b>7,842,319.61</b>	<b>89.63%</b>	<b>13,630,000.00</b>	<b>55.77%</b>	
TRANSFER OUT OF FUNDS	11-110-6302	TRANS TO SEWER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	11-110-6303	TRANS TO STREET	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	11-110-6304	TRANS TO DEBT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	11-110-6320	TRANS TO GENERAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	11-110-6325	TRANS TO SALES TAX	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER OUT OF FUNDS</b>		<b>TRANSFER OUT OF FUNDS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
DEBT SERVICE	11-110-7300	WARRANT PRINCIPAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
DEBT SERVICE	11-110-7301	WARRANT INTEREST	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
DEBT SERVICE	11-110-7302	BOND PAYMENT PRINCIPAL	1,555,000.00	1,555,000.00	1,145,000.00	1,211,312.50	105.79%	1,125,000.00	-1.75%	
DEBT SERVICE	11-110-7303	BOND PAYMENT INTEREST	573,490.00	804,477.00	515,448.75	449,136.25	87.13%	473,901.25	-8.06%	
DEBT SERVICE	11-110-7304	BOND ISSUE FEE	100,000.00	0.00	0.00	24,000.00	24000.00%	20,000.00	20000.00%	
DEBT SERVICE	11-110-7318	BOND CAP RESERVATION DEPOSIT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
DEBT SERVICE	11-110-7320	2018 WA SRF #D311619 PRINCIPAL	38,113.96	38,113.96	38,880.05	38,880.05	100.00%	39,661.54	2.01%	
DEBT SERVICE	11-110-7321	2018 WA SRF #D311619 INTEREST	26,110.48	26,110.48	25,344.39	25,344.39	100.00%	24,562.90	-3.08%	Total Annual Payment
DEBT SERVICE	11-110-7322	2018 WA SRF #D311619 ADMIN FEE	6,527.62	6,527.62	6,336.10	6,336.10	100.00%	6,140.73	-3.08%	70365.17
DEBT SERVICE	11-110-7323	2010 WA SRF #D311530 PRINCIPAL	83,655.01	83,655.01	85,547.84	85,547.84	100.00%	87,483.50	2.26%	
DEBT SERVICE	11-110-7324	2010 WA SRF #D311530 INTEREST	46,481.41	46,481.41	44,588.58	44,588.58	100.00%	42,652.92	-4.34%	
DEBT SERVICE	11-110-7325	2010 WA SRF #D311530 ADMIN FEE	20,658.40	20,658.40	19,817.15	19,817.15	100.00%	18,956.86	-4.34%	149093.28
DEBT SERVICE	11-110-7326	2021 WA SRF #D311647 PRINCIPAL	261,433.44	124,180.90	248,361.80	437,926.18	176.33%	437,926.18	76.33%	437926.18
DEBT SERVICE	11-110-7327	2021 WA SRF #D311647 INTEREST	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	Zero Interest
DEBT SERVICE	11-110-7328	2021 WA SRF #D311647 ADMIN FEE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	Zero Admin Fee
DEBT SERVICE	11-110-7329	2023 BANS PRINCIPAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	Zero Principal
DEBT SERVICE	11-110-7330	2023 BANS INTEREST	628,638.89	628,638.88	610,000.00	610,000.00	100.00%	610,000.00	0.00%	
DEBT SERVICE	11-110-7331	2023 BANS ADMIN FEE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	Zero Admin Fee
DEBT SERVICE	11-110-7332	2023A SRF #D311682 PRINCIPAL	0.00	0.00	0.00	0.00	0.00%	547,785.22	547785.22%	Zero Principal First Payment
DEBT SERVICE	11-110-7333	2023A SRF #D311682 INTEREST	0.00	51,719.48	71,012.50	134,724.09	189.72%	177,062.58	149.34%	
DEBT SERVICE	11-110-7334	2023A SRF #D311682 ADMIN FEE	0.00	51,719.48	71,012.50	134,724.09	189.72%	177,062.58	149.34%	901910.38
DEBT SERVICE	11-110-7335	2023B SRF #D311704 PRINCIPAL	35,965.00	0.00	0.00	0.00	0.00%	17,728.48	17728.48%	Zero Principal First Payment
DEBT SERVICE	11-110-7336	2023B SRF #D311704 INTEREST	5,813.00	0.00	8,000.00	4,791.28	59.89%	5,730.44	-28.37%	Zero Admin Fee
DEBT SERVICE	11-110-7337	2023B SRF #D311704 ADMIN FEE	5,813.00	0.00	8,000.00	0.00	0.00%	0.00	-100.00%	Zero Admin Fee
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>3,387,700.21</b>	<b>3,437,282.62</b>	<b>2,897,349.66</b>	<b>3,227,128.50</b>	<b>111.38%</b>	<b>3,811,655.18</b>	<b>31.56%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
BONDS RESTRICTED	11-110-8109	BOND RESERVE 2012	850,000.00	0.00	850,000.00	0.00	0.00%	850,000.00	0.00%	
BONDS RESTRICTED	11-110-8110	BOND RESERVE (2010)	650,000.00	0.00	648,672.50	0.00	0.00%	648,672.50	0.00%	
BONDS RESTRICTED	11-110-8111	BOND RESERVE (2016)	437,262.00	0.00	437,262.88	0.00	0.00%	437,262.88	0.00%	
BONDS RESTRICTED	11-110-8112	BOND RESERVE 2017	200,000.00	0.00	200,000.00	0.00	0.00%	200,000.00	0.00%	
<b>BONDS RESTRICTED</b>		<b>BONDS RESTRICTED TOTAL</b>	<b>2,137,262.00</b>	<b>0.00</b>	<b>2,135,935.38</b>	<b>0.00</b>	<b>0.00%</b>	<b>2,135,935.38</b>	<b>0.00%</b>	<b>2413966.99</b>
REQUIREMENTS	11-110-9009	NECESSARY CASH RESERVE	1,187,468.01	0.00	2,596,525.66	0.00	0.00%	2,255,674.86	-13.13%	
<b>REQUIREMENTS</b>		<b>REQUIREMENTS TOTAL</b>	<b>1,187,468.01</b>	<b>0.00</b>	<b>2,596,525.66</b>	<b>0.00</b>	<b>0.00%</b>	<b>2,255,674.86</b>	<b>-13.13%</b>	
		<b>TOTAL EXPENSES</b>	<b>54,361,837.22</b>	<b>37,521,110.25</b>	<b>24,782,025.70</b>	<b>17,749,621.60</b>	<b>71.62%</b>	<b>30,724,653.42</b>	<b>23.98%</b>	
		<b>WATER FUND TOTAL</b>	<b>-866,787.30</b>	<b>-5,950,298.81</b>	<b>0.00</b>	<b>3,790,958.42</b>		<b>0.00</b>		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>HOTEL OCCUPATION TAX FUND</b>										
BUDGETED CASH	14-998-3101	CASH	211,251.78	263,714.26	211,956.76	236,398.09	111.53%	122,270.98	-42.31%	
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>211,251.78</b>	<b>263,714.26</b>	<b>211,956.76</b>	<b>236,398.09</b>	<b>111.53%</b>	<b>122,270.98</b>	<b>-42.31%</b>	
LICENSE & PERMITS	14-140-4111	OCCUPATION TAX	140,000.00	190,040.13	160,000.00	139,930.79	87.46%	140,000.00	-12.50%	
<b>LICENSE &amp; PERMITS</b>		<b>LICENSE &amp; PERMITS TOTAL</b>	<b>140,000.00</b>	<b>190,040.13</b>	<b>160,000.00</b>	<b>139,930.79</b>	<b>87.46%</b>	<b>140,000.00</b>	<b>-12.50%</b>	
MISC. REVENUE	14-140-4504	INTEREST	500.00	390.63	500.00	471.60	94.32%	500.00	0.00%	
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>500.00</b>	<b>390.63</b>	<b>500.00</b>	<b>471.60</b>	<b>94.32%</b>	<b>500.00</b>	<b>0.00%</b>	
		<b>TOTAL REVENUE</b>	<b>351,751.78</b>	<b>454,145.02</b>	<b>372,456.76</b>	<b>376,800.48</b>	<b>101.17%</b>	<b>262,770.98</b>	<b>-29.45%</b>	
OPERATING EXPENSE	14-140-5267	TOURISM & COMMUNITY BETTERMENT	130,000.00	26,730.73	70,000.00	24,529.50	35.04%	25,000.00	-64.29%	Projects
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>130,000.00</b>	<b>26,730.73</b>	<b>70,000.00</b>	<b>24,529.50</b>	<b>35.04%</b>	<b>25,000.00</b>	<b>-64.29%</b>	
CAPITAL IMPROVEMENTS	14-140-5521	OTHER CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>CAPITAL IMPROVEMENTS</b>		<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
TRANSFER OUT OF FUNDS	14-140-6303	TRANS TO STREET	0.00	0.00	0.00	0.00	0.00%	40,000.00	40000.00%	Holiday Lights
TRANSFER OUT OF FUNDS	14-140-6320	TRANS TO GENERAL	120,000.00	120,000.00	230,000.00	230,000.00	100.00%	120,000.00	-47.83%	30K Chamber Agreement; 15K Marketing; 75K Prop Tax Relief
<b>TRANSFER OUT OF FUNDS</b>		<b>TRANSFER OUT OF FUNDS TOTAL</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>230,000.00</b>	<b>230,000.00</b>	<b>100.00%</b>	<b>160,000.00</b>	<b>-30.43%</b>	
REQUIREMENTS	14-140-9009	NECESSARY CASH RESERVE	101,751.78	0.00	72,456.76	0.00	0.00%	77,770.98	7.33%	
<b>REQUIREMENTS</b>		<b>REQUIREMENTS TOTAL</b>	<b>101,751.78</b>	<b>0.00</b>	<b>72,456.76</b>	<b>0.00</b>	<b>0.00%</b>	<b>77,770.98</b>	<b>7.33%</b>	
		<b>TOTAL EXPENSES</b>	<b>351,751.78</b>	<b>146,730.73</b>	<b>372,456.76</b>	<b>254,529.50</b>	<b>68.34%</b>	<b>262,770.98</b>	<b>-29.45%</b>	
		<b>OCCUPATION TAX TOTAL</b>	<b>0.00</b>	<b>307,414.29</b>	<b>0.00</b>	<b>122,270.98</b>		<b>0.00</b>		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>DONATIONS FUND</b>										
BUDGETED CASH	16-998-3100	UNCOMMITTED CASH	4,175.02	4,428.58	4,895.02	5,559.05	113.57%	6,067.72	23.96%	
BUDGETED CASH	16-998-3103	POLICE DONATED CASH	2,317.25	2,112.25	4,317.25	3,312.25	76.72%	43,912.25	917.13%	
BUDGETED CASH	16-998-3107	ANIMAL CONTROL DONATED CASH	7,827.55	7,827.55	7,827.55	7,827.55	100.00%	7,827.55	0.00%	
BUDGETED CASH	16-998-3108	LIBRARY DONATED CASH	14,993.63	16,198.17	12,205.13	15,281.51	125.21%	59,672.48	388.91%	
BUDGETED CASH	16-998-3110	PARK DONATED CASH	4,812.14	26,219.44	6,812.14	52,219.44	766.56%	27,734.38	307.13%	
BUDGETED CASH	16-998-3114	EMPLOYEE APPRECIATION DONATED	202.51	602.31	2,477.25	1,572.71	63.49%	2,950.60	19.11%	
BUDGETED CASH	16-998-3122	VETERANS TRIBUTE PLAZA DONATE	225.00	2,850.72	-225.00	1,131.03	-502.68%	1,015.63	-551.39%	
BUDGETED CASH	16-998-3125	POLICE FEDERAL FORFEITURES	665.80	665.84	665.80	0.00	0.00%	0.00	-100.00%	
BUDGETED CASH	16-998-3126	POLICE FED FORFEITURES 415	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	16-998-3128	SKATEBOARD PARK	3,326.51	3,526.51	3,336.51	3,536.51	105.99%	3,536.51	5.99%	
BUDGETED CASH	16-998-3130	RECYCLE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	16-998-3131	FIREWORKS	0.00	5,740.16	0.00	5,790.16	5790.16%	5,790.16	5790.16%	
BUDGETED CASH	16-998-3132	K-9	13,440.05	13,440.05	13,440.05	13,440.05	100.00%	13,440.05	0.00%	
BUDGETED CASH	16-998-3133	GENERATIONS PARK	119,000.00	134,000.00	0.00	326,535.00	326535.00%	0.00	0.00%	
BUDGETED CASH	16-998-3134	FIRE DEPARTMENT	0.00	100.00	0.00	250.00	250.00%	10,850.00	10850.00%	
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>170,985.46</b>	<b>217,711.58</b>	<b>55,751.70</b>	<b>436,455.26</b>	<b>782.86%</b>	<b>182,797.33</b>	<b>227.88%</b>	
MISC. REVENUE	16-160-4504	INTEREST	200.00	928.42	360.00	642.67	178.52%	600.00	66.67%	
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>200.00</b>	<b>928.42</b>	<b>360.00</b>	<b>642.67</b>	<b>178.52%</b>	<b>600.00</b>	<b>66.67%</b>	
DONATIONS	16-160-4680	UNCOMMITTED CASH	100.00	717.33	100.00	0.00	0.00%	100.00	0.00%	
DONATIONS	16-160-4681	ANIMAL SHELTER	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
DONATIONS	16-160-4682	POLICE	1,000.00	1,200.00	1,000.00	40,600.00	4060.00%	1,000.00	0.00%	
DONATIONS	16-160-4684	LIBRARY	1,000.00	1,182.31	1,000.00	44,390.97	4439.10%	1,000.00	0.00%	
DONATIONS	16-160-4686	PARK	100.00	33,679.65	100.00	0.00	0.00%	100.00	0.00%	
DONATIONS	16-160-4687	EMPLOYEE APPRECIATION	5,000.00	6,050.00	5,000.00	6,700.00	134.00%	6,500.00	30.00%	
DONATIONS	16-160-4688	POLICE FEDERAL FORFEITURES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
DONATIONS	16-160-4689	VETERANS TRIBUTE PLAZA	1,000.00	98,570.44	1,000.00	1,250.00	125.00%	1,000.00	0.00%	
DONATIONS	16-160-4692	SKATEBOARD PARK	100.00	10.00	100.00	0.00	0.00%	100.00	0.00%	
DONATIONS	16-160-4693	POLICE FEDERAL FORFEITURES HSI	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
DONATIONS	16-160-4694	K-9	100.00	0.00	100.00	0.00	0.00%	0.00	-100.00%	
DONATIONS	16-160-4697	FIREWORKS	2,000.00	50.00	2,000.00	0.00	0.00%	1,000.00	-50.00%	
DONATIONS	16-160-4698	GENERATIONS PARK	10,000.00	192,535.00	100.00	85,000.00	85000.00%	0.00	-100.00%	FY25 Transfer
DONATIONS	16-160-4699	FIRE DEPARTMENT	0.00	150.00	100.00	10,600.00	10600.00%	100.00	0.00%	
<b>DONATIONS</b>		<b>DONATIONS TOTAL</b>	<b>20,500.00</b>	<b>334,144.73</b>	<b>10,700.00</b>	<b>188,540.97</b>	<b>1762.07%</b>	<b>11,000.00</b>	<b>2.80%</b>	
TRANSFER IN OF FUNDS	16-160-4782	TRANS FROM KENO	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER IN OF FUNDS</b>		<b>TRANSFER IN OF FUNDS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
		<b>TOTAL REVENUE</b>	<b>191,685.46</b>	<b>552,784.73</b>	<b>66,811.70</b>	<b>625,638.90</b>	<b>936.42%</b>	<b>194,397.33</b>	<b>190.96%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
OPERATING EXPENSE	16-160-5210	UNCOMMITTED CASH	4,475.02	0.00	4,475.02	134.00	2.99%	6,767.72	51.23%	
OPERATING EXPENSE	16-160-5214	ANIMAL CONTROL	7,927.55	0.00	7,927.55	0.00	0.00%	7,927.55	0.00%	
OPERATING EXPENSE	16-160-5218	POLICE	3,317.25	0.00	3,317.25	0.00	0.00%	44,912.25	1253.90%	
OPERATING EXPENSE	16-160-5222	LIBRARY	15,993.63	2,098.97	15,993.63	0.00	0.00%	60,672.48	279.35%	
OPERATING EXPENSE	16-160-5226	PARK	4,912.14	7,679.65	4,912.14	24,485.06	498.46%	27,834.38	466.64%	
OPERATING EXPENSE	16-160-5230	EMPLOYEE APPRECIATION	5,202.51	5,079.60	5,202.51	5,322.11	102.30%	9,450.60	81.65%	
OPERATING EXPENSE	16-160-5234	VETERANS TRIBUTE PLAZA	1,225.00	100,290.13	1,225.00	1,365.40	111.46%	2,015.63	64.54%	
OPERATING EXPENSE	16-160-5238	POLICE FEDERAL FORFEITURES	665.80	665.80	665.80	0.00	0.00%	0.00	-100.00%	
OPERATING EXPENSE	16-160-5242	SKATEBOARD PARK	3,426.51	0.00	3,426.51	0.00	0.00%	3,636.51	6.13%	
OPERATING EXPENSE	16-160-5246	POLICE FEDERAL FORFEITURES HSI	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	16-160-5250	K-9	13,540.05	0.00	13,540.05	0.00	0.00%	13,440.05	-0.74%	
OPERATING EXPENSE	16-160-5254	FIREWORKS	2,000.00	0.00	2,000.00	0.00	0.00%	6,790.16	239.51%	
OPERATING EXPENSE	16-160-5255	GENERATIONS PARK	129,000.00	0.00	129,000.00	411,535.00	319.02%	0.00	-100.00%	
OPERATING EXPENSE	16-160-5256	FIRE DEPARTMENT	0.00	0.00	0.00	0.00	0.00%	10,950.00	10950.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>191,685.46</b>	<b>115,814.15</b>	<b>191,685.46</b>	<b>442,841.57</b>	<b>231.03%</b>	<b>194,397.33</b>	<b>1.41%</b>	
TRANSFER OUT OF FUNDS	16-160-6320	TRANS TO GENERAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER OUT OF FUNDS</b>		<b>TRANSFER OUT OF FUNDS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
REQUIREMENTS	16-160-9009	NECESSARY CASH RESERVE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>REQUIREMENTS</b>		<b>REQUIREMENTS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
		<b>TOTAL EXPENSES</b>	<b>191,685.46</b>	<b>115,814.15</b>	<b>191,685.46</b>	<b>442,841.57</b>	<b>231.03%</b>	<b>194,397.33</b>	<b>1.41%</b>	
		<b>DONATED FUNDS TOTAL</b>	<b>0.00</b>	<b>436,970.58</b>	<b>-124,873.76</b>	<b>182,797.33</b>		<b>0.00</b>		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>ECONOMIC DEVELOPMENT (LB840) FUND</b>										
BUDGETED CASH	20-998-3101	CASH	685,850.86	435,674.02	533,099.62	1,029,159.94	193.05%	631,921.42	18.54%	
BUDGETED CASH	20-998-310X	RESERVED FOR APPROVED PROJECTS	0.00	0.00	0.00	0.00	0.00%	2,670,000.00	2670000.00%	2M NDED Grant; 300K Blair Crossing; 250K Design Plastics; 120K Tofu Group Social House
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>685,850.86</b>	<b>435,674.02</b>	<b>533,099.62</b>	<b>1,029,159.94</b>	<b>193.05%</b>	<b>3,301,921.42</b>	<b>519.38%</b>	
MISC. REVENUE	20-200-4504	INTEREST	1,000.00	1,454.83	1,000.00	4,761.48	476.15%	1,000.00	0.00%	
MISC. REVENUE	20-200-4512	SALE OF LAND (REIMB)	40,000.00	69,000.00	0.00	33,000.00	33000.00%	0.00	0.00%	
MISC. REVENUE	20-200-4520	MISC REVENUE	0.00	0.00	0.00	2,000,000.00	2000000.00%	0.00	0.00%	FY25 NDED Grant for Dana Village
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>41,000.00</b>	<b>70,454.83</b>	<b>1,000.00</b>	<b>2,037,761.48</b>	<b>203776.15%</b>	<b>1,000.00</b>	<b>0.00%</b>	
DEBT SERVICE	20-200-4609	LOAN REPAYMENT	7,142.00	22,585.52	7,142.00	0.00	0.00%	7,142.00	0.00%	
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>7,142.00</b>	<b>22,585.52</b>	<b>7,142.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>7,142.00</b>	<b>0.00%</b>	
TRANSFER IN OF FUNDS	20-200-4788	TRANS FROM SALES TAX	350,000.00	350,000.00	350,000.00	350,000.00	100.00%	350,000.00	0.00%	
<b>TRANSFER IN OF FUNDS</b>		<b>TRANSFER IN OF FUNDS TOTAL</b>	<b>350,000.00</b>	<b>350,000.00</b>	<b>350,000.00</b>	<b>350,000.00</b>	<b>100.00%</b>	<b>350,000.00</b>	<b>0.00%</b>	
		<b>TOTAL REVENUE</b>	<b>1,083,992.86</b>	<b>878,714.37</b>	<b>891,241.62</b>	<b>3,416,921.42</b>	<b>383.39%</b>	<b>3,660,063.42</b>	<b>310.67%</b>	
OPERATING EXPENSE	20-200-5222	TRAVEL EXPENSE	5,000.00	0.00	5,000.00	0.00	0.00%	5,000.00	0.00%	
OPERATING EXPENSE	20-200-5257	MISC EXPENSE	0.00	0.00	3,000.00	0.00	0.00%	3,000.00	0.00%	
OPERATING EXPENSE	20-200-6605	NOVOZYMES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	20-200-6616	GATEWAY CONTRACT	100,000.00	100,000.00	100,000.00	100,000.00	100.00%	120,000.00	20.00%	
OPERATING EXPENSE	20-200-6617	840 PROJECTS	750,000.00	0.00	383,241.62	15,000.00	3.91%	460,000.00	20.03%	FY25 15K Prairie Star Botanicals
OPERATING EXPENSE	20-200-6618	840 PROJECTS: WORKFORCE HOUSING	100,000.00	0.00	300,000.00	0.00	0.00%	300,000.00	0.00%	
OPERATING EXPENSE	20-200-6620	RESERVED FOR APPROVED PROJECTS	0.00	0.00	0.00	0.00	0.00%	2,670,000.00	2670000.00%	2M NDED Grant; 300K Blair Crossing; 250K Design Plastics; 120K Tofu Group Social House
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>955,000.00</b>	<b>100,000.00</b>	<b>791,241.62</b>	<b>115,000.00</b>	<b>14.53%</b>	<b>3,558,000.00</b>	<b>349.67%</b>	
REQUIREMENTS	20-200-9009	NECESSARY CASH RESERVE	128,992.86	0.00	100,000.00	0.00	0.00%	102,063.42	2.06%	
<b>REQUIREMENTS</b>		<b>REQUIREMENTS TOTAL</b>	<b>128,992.86</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>102,063.42</b>	<b>2.06%</b>	
		<b>TOTAL EXPENSES</b>	<b>1,083,992.86</b>	<b>100,000.00</b>	<b>891,241.62</b>	<b>115,000.00</b>	<b>12.90%</b>	<b>3,660,063.42</b>	<b>310.67%</b>	
		<b>ECON DEV (840) TOTAL</b>	<b>0.00</b>	<b>778,714.37</b>	<b>0.00</b>	<b>3,301,921.42</b>		<b>0.00</b>		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>KENO OCCUPATION TAX FUND</b>										
BUDGETED CASH	22-998-3101	CASH	103,822.57	224,917.26	174,269.48	194,957.71	111.87%	299,468.91	71.84%	
BUDGETED CASH	22-998-3250	INVESTMENTS (UNRESTRICTED)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>103,822.57</b>	<b>224,917.26</b>	<b>174,269.48</b>	<b>194,957.71</b>	<b>111.87%</b>	<b>299,468.91</b>	<b>71.84%</b>	
KENO	22-220-4011	KENO RECEIPTS	120,000.00	109,747.08	120,000.00	130,290.00	108.58%	120,000.00	0.00%	
<b>KENO</b>		<b>KENO TOTAL</b>	<b>120,000.00</b>	<b>109,747.08</b>	<b>120,000.00</b>	<b>130,290.00</b>	<b>108.58%</b>	<b>120,000.00</b>	<b>0.00%</b>	
MISC. REVENUE	22-220-4504	INTEREST	100.00	225.19	100.00	184.80	184.80%	100.00	0.00%	
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>100.00</b>	<b>225.19</b>	<b>100.00</b>	<b>184.80</b>	<b>184.80%</b>	<b>100.00</b>	<b>0.00%</b>	
		<b>TOTAL REVENUE</b>	<b>223,922.57</b>	<b>334,889.53</b>	<b>294,369.48</b>	<b>325,432.51</b>	<b>110.55%</b>	<b>419,568.91</b>	<b>42.53%</b>	
OPERATING EXPENSE	22-220-5211	AUDITING	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	22-220-6701	COMMUNITY BETTERMENT PROJECT	60,000.00	15,662.98	60,000.00	0.00	0.00%	100,000.00	66.67%	Community Betterment Projects
OPERATING EXPENSE	22-220-6702	PAYMENT OF STATE TAX	30,000.00	22,780.00	25,000.00	25,863.60	103.45%	25,000.00	0.00%	
OPERATING EXPENSE	22-220-6703	STATE LICENSE FEE	150.00	100.00	150.00	100.00	66.67%	150.00	0.00%	
OPERATING EXPENSE	22-220-6704	PAYMENT TO DEBT SERVICE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	22-220-6705	MISC EXPENSE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	22-220-6706	CARRYOVER PROJECTS/COMM BETTER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>90,150.00</b>	<b>38,542.98</b>	<b>85,150.00</b>	<b>25,963.60</b>	<b>30.49%</b>	<b>125,150.00</b>	<b>46.98%</b>	
TRANSFER OUT OF FUNDS	22-220-6303	TRANS TO STREET	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	22-220-6304	TRANS TO DEBT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	22-220-6320	TRANS TO GENERAL	100,000.00	100,000.00	200,000.00	0.00	0.00%	150,000.00	-25.00%	115K Prop Tax Relief; 35K Senior Center
TRANSFER OUT OF FUNDS	22-220-6324	TRANS TO RESCUE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER OUT OF FUNDS</b>		<b>TRANSFER OUT OF FUNDS TOTAL</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>150,000.00</b>	<b>-25.00%</b>	
REQUIREMENTS	22-220-9009	NECESSARY CASH RESERVE	33,772.57	0.00	9,219.48	0.00	0.00%	144,418.91	1466.45%	
<b>REQUIREMENTS</b>		<b>REQUIREMENTS TOTAL</b>	<b>33,772.57</b>	<b>0.00</b>	<b>9,219.48</b>	<b>0.00</b>	<b>0.00%</b>	<b>144,418.91</b>	<b>1466.45%</b>	
		<b>TOTAL EXPENSES</b>	<b>223,922.57</b>	<b>138,542.98</b>	<b>294,369.48</b>	<b>25,963.60</b>	<b>8.82%</b>	<b>419,568.91</b>	<b>42.53%</b>	
		<b>KENO FUND TOTAL</b>	<b>0.00</b>	<b>196,346.55</b>	<b>0.00</b>	<b>299,468.91</b>		<b>0.00</b>		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>TIF3 (WOODHOUSE) DEVELOPMENT</b>										
BUDGETED CASH	24-998-3101	CASH	0.00	65,020.05	36,824.77	107,046.43	290.69%	17,371.76	-52.83%	
BUDGETED CASH	24-998-3252	INVESTMENT BOND RESERVE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	24-998-3258	FUTURE BOND/INTEREST PAYMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>0.00</b>	<b>65,020.05</b>	<b>36,824.77</b>	<b>107,046.43</b>	<b>290.69%</b>	<b>17,371.76</b>	<b>-52.83%</b>	
OTHER LOCAL TAX	24-240-4104	PROPERTY TAX CREDIT	0.00	2,803.06	3,000.00	8,459.96	282.00%	3,000.00	0.00%	
OTHER LOCAL TAX	24-240-4105	HOMESTEAD EXEMPTION	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>OTHER LOCAL TAX</b>		<b>OTHER LOCAL TAX TOTAL</b>	<b>0.00</b>	<b>2,803.06</b>	<b>3,000.00</b>	<b>8,459.96</b>	<b>282.00%</b>	<b>3,000.00</b>	<b>0.00%</b>	
MISC. REVENUE	24-240-4115	RECEIPTS COUNTY TREASURER	51,200.00	39,619.52	51,200.00	28,533.04	55.73%	30,000.00	-41.41%	
MISC. REVENUE	24-240-4504	INTEREST	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>51,200.00</b>	<b>39,619.52</b>	<b>51,200.00</b>	<b>28,533.04</b>	<b>55.73%</b>	<b>30,000.00</b>	<b>-41.41%</b>	
TRANSFER IN OF FUNDS	24-240-4788	TRANS FROM SALES TAX	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER IN OF FUNDS</b>		<b>TRANSFER IN OF FUNDS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
		<b>TOTAL REVENUE</b>	<b>51,200.00</b>	<b>107,442.63</b>	<b>91,024.77</b>	<b>144,039.43</b>	<b>158.24%</b>	<b>50,371.76</b>	<b>-44.66%</b>	
OPERATING EXPENSE	24-240-5262	COUNTY TREASURER COMMISSIONS	510.00	396.20	510.00	142.67	27.97%	510.00	0.00%	
OPERATING EXPENSE	24-240-6618	TIF PROJECTS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>510.00</b>	<b>396.20</b>	<b>510.00</b>	<b>142.67</b>	<b>27.97%</b>	<b>510.00</b>	<b>0.00%</b>	
DEBT SERVICE	24-240-7302	BOND PAYMENT PRINCIPAL	46,100.00	0.00	46,100.00	115,250.00	250.00%	36,880.00	-20.00%	
DEBT SERVICE	24-240-7303	BOND PAYMENT INTEREST	4,510.00	0.00	4,510.00	11,275.00	250.00%	3,608.00	-20.00%	
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>50,610.00</b>	<b>0.00</b>	<b>50,610.00</b>	<b>126,525.00</b>	<b>250.00%</b>	<b>40,488.00</b>	<b>-20.00%</b>	
REQUIREMENTS	24-240-9009	NECESSARY CASH RESERVE	80.00	0.00	39,904.77	0.00	0.00%	9,373.76	-76.51%	
<b>REQUIREMENTS</b>		<b>REQUIREMENTS TOTAL</b>	<b>80.00</b>	<b>0.00</b>	<b>39,904.77</b>	<b>0.00</b>	<b>0.00%</b>	<b>9,373.76</b>	<b>-76.51%</b>	
		<b>TOTAL EXPENSES</b>	<b>51,200.00</b>	<b>396.20</b>	<b>91,024.77</b>	<b>126,667.67</b>	<b>139.16%</b>	<b>50,371.76</b>	<b>-44.66%</b>	
		<b>TIF3 (WOODHOUSE) TOTAL</b>	<b>0.00</b>	<b>107,046.43</b>	<b>0.00</b>	<b>17,371.76</b>		<b>0.00</b>		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>TIF4 (TRANS HILLS) DEVELOPMENT</b>										
BUDGETED CASH	25-998-3101	CASH	20,316.21	-55,155.48	124,759.91	158,882.35	127.35%	92,637.98	-25.75%	
BUDGETED CASH	25-998-3252	INVESTMENT BOND RESERVE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	25-998-3258	FUTURE BOND/INTEREST PAYMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>20,316.21</b>	<b>-55,155.48</b>	<b>124,759.91</b>	<b>158,882.35</b>	<b>127.35%</b>	<b>92,637.98</b>	<b>-25.75%</b>	
OTHER LOCAL TAX	25-250-4104	PROPERTY TAX CREDIT	0.00	9,369.50	8,000.00	31,208.00	390.10%	8,000.00	0.00%	
OTHER LOCAL TAX	25-250-4105	HOMESTEAD EXEMPTION	0.00	6,077.20	6,000.00	5,616.00	93.60%	6,000.00	0.00%	
<b>OTHER LOCAL TAX</b>		<b>OTHER LOCAL TAX TOTAL</b>	<b>0.00</b>	<b>15,446.70</b>	<b>14,000.00</b>	<b>36,824.00</b>	<b>263.03%</b>	<b>14,000.00</b>	<b>0.00%</b>	
MISC. REVENUE	25-250-4115	RECEIPTS COUNTY TREASURER	45,000.00	126,176.94	90,000.00	84,092.00	93.44%	90,000.00	0.00%	
MISC. REVENUE	25-250-4504	INTEREST	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	25-250-4605	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>45,000.00</b>	<b>126,176.94</b>	<b>90,000.00</b>	<b>84,092.00</b>	<b>93.44%</b>	<b>90,000.00</b>	<b>0.00%</b>	
DEBT SERVICE	25-250-4601	WARRANT INCOME	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
TRANSFER IN OF FUNDS	25-250-4788	TRANS FROM SALES TAX	130,000.00	130,000.00	0.00	0.00	0.00%	50,000.00	50000.00%	For public improvements
<b>TRANSFER IN OF FUNDS</b>		<b>TRANSFER IN OF FUNDS TOTAL</b>	<b>130,000.00</b>	<b>130,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>50,000.00</b>	<b>50000.00%</b>	
		<b>TOTAL REVENUE</b>	<b>195,316.21</b>	<b>216,468.16</b>	<b>228,759.91</b>	<b>279,798.35</b>	<b>122.31%</b>	<b>246,637.98</b>	<b>7.82%</b>	
OPERATING EXPENSE	25-250-5262	COUNTY TREASURER COMMISSIONS	400.00	1,322.51	400.00	897.07	224.27%	400.00	0.00%	
OPERATING EXPENSE	25-250-6618	TIF PROJECTS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	25-250-6622	DEMO OMAHA VILLAGE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	25-250-6623	DEMO ELKHORN & ARGO HALLS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	25-250-6624	ASBESTOS REMOVAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	25-250-6626	GRADING	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	25-250-6628	GAS LINE RELOCATE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	25-250-6630	ELECTRIC HOOKUPS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	25-250-6632	STREET LIGHTS (LED)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	25-250-6634	OTHER (MISC)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>400.00</b>	<b>1,322.51</b>	<b>400.00</b>	<b>897.07</b>	<b>224.27%</b>	<b>400.00</b>	<b>0.00%</b>	
CAPITAL IMPROVEMENTS	25-250-5521	OTHER IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>CAPITAL IMPROVEMENTS</b>		<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
TRANSFER OUT OF FUNDS	25-250-6303	TRANS TO STREET	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER OUT OF FUNDS</b>		<b>TRANSFER OUT OF FUNDS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
DEBT SERVICE	25-250-7302	BOND PAYMENT PRINCIPAL	110,858.60	110,868.66	116,050.49	116,068.58	100.02%	121,273.34	4.50%	
DEBT SERVICE	25-250-7303	BOND PAYMENT INTEREST	75,224.69	75,394.64	70,212.81	70,194.72	99.97%	64,989.96	-7.44%	
DEBT SERVICE	25-250-7304	BOND ISSUE FEE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
DEBT SERVICE	25-250-7307	WARRANT PRINCIPAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
DEBT SERVICE	25-250-7308	WARRANT PAYMENT INTEREST	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>186,083.29</b>	<b>186,263.30</b>	<b>186,263.30</b>	<b>186,263.30</b>	<b>100.00%</b>	<b>186,263.30</b>	<b>0.00%</b>	
REQUIREMENTS	25-250-9009	NECESSARY CASH RESERVE	8,832.92	0.00	42,096.61	0.00	0.00%	59,974.68	42.47%	
<b>REQUIREMENTS</b>		<b>REQUIREMENTS TOTAL</b>	<b>8,832.92</b>	<b>0.00</b>	<b>42,096.61</b>	<b>0.00</b>	<b>0.00%</b>	<b>59,974.68</b>	<b>42.47%</b>	
		<b>TOTAL EXPENSES</b>	<b>195,316.21</b>	<b>187,585.81</b>	<b>228,759.91</b>	<b>187,160.37</b>	<b>81.82%</b>	<b>246,637.98</b>	<b>7.82%</b>	
		<b>TIF4 (TRANS HILLS) TOTAL</b>	<b>0.00</b>	<b>28,882.35</b>	<b>0.00</b>	<b>92,637.98</b>		<b>0.00</b>		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>TIFS (HOLIDAY INN) DEVELOPMENT</b>										
BUDGETED CASH	26-998-3101	CASH	8,281.52	1,708.60	4,780.39	37,216.18	778.52%	24,264.19	407.58%	
BUDGETED CASH	26-998-3252	INVESTMENT BOND RESERVE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	26-998-3258	FUTURE BOND/INTEREST PAYMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>8,281.52</b>	<b>1,708.60</b>	<b>4,780.39</b>	<b>37,216.18</b>	<b>778.52%</b>	<b>24,264.19</b>	<b>407.58%</b>	
OTHER LOCAL TAX	26-260-4104	PROPERTY TAX CREDIT	0.00	4,636.00	2,000.00	13,991.92	699.60%	2,000.00	0.00%	
OTHER LOCAL TAX	26-260-4105	HOMESTEAD EXEMPTION	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>OTHER LOCAL TAX</b>		<b>OTHER LOCAL TAX TOTAL</b>	<b>0.00</b>	<b>4,636.00</b>	<b>2,000.00</b>	<b>13,991.92</b>	<b>699.60%</b>	<b>2,000.00</b>	<b>0.00%</b>	
MISC. REVENUE	26-260-4115	RECEIPTS COUNTY TREASURER	30,000.00	65,526.84	30,000.00	41,292.04	137.64%	40,000.00	33.33%	
MISC. REVENUE	26-260-4504	INTEREST	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	26-260-4605	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	26-260-4611	PROCEEDS FROM DEVELOPER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>30,000.00</b>	<b>65,526.84</b>	<b>30,000.00</b>	<b>41,292.04</b>	<b>137.64%</b>	<b>40,000.00</b>	<b>33.33%</b>	
		<b>TOTAL REVENUE</b>	<b>38,281.52</b>	<b>71,871.44</b>	<b>36,780.39</b>	<b>92,500.14</b>	<b>251.49%</b>	<b>66,264.19</b>	<b>80.16%</b>	
OPERATING EXPENSE	26-260-5262	COUNTY TREASURER COMMISSIONS	420.00	655.26	420.00	235.95	56.18%	420.00	0.00%	
OPERATING EXPENSE	26-260-6610	LEGAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	26-260-6618	TIF PROJECTS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	26-260-6634	OTHER (MISC)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>420.00</b>	<b>655.26</b>	<b>420.00</b>	<b>235.95</b>	<b>56.18%</b>	<b>420.00</b>	<b>0.00%</b>	
DEBT SERVICE	26-260-7302	BOND PAYMENT PRINCIPAL	12,000.00	9,380.39	12,000.00	19,237.27	160.31%	15,000.00	25.00%	
DEBT SERVICE	26-260-7303	BOND PAYMENT INTEREST	23,000.00	24,619.61	23,000.00	48,762.73	212.01%	40,000.00	73.91%	
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>35,000.00</b>	<b>34,000.00</b>	<b>35,000.00</b>	<b>68,000.00</b>	<b>194.29%</b>	<b>55,000.00</b>	<b>57.14%</b>	
REQUIREMENTS	26-260-9009	NECESSARY CASH RESERVE	2,861.52	0.00	1,360.39	0.00	0.00%	10,844.19	697.14%	
<b>REQUIREMENTS</b>		<b>REQUIREMENTS TOTAL</b>	<b>2,861.52</b>	<b>0.00</b>	<b>1,360.39</b>	<b>0.00</b>	<b>0.00%</b>	<b>10,844.19</b>	<b>697.14%</b>	
		<b>TOTAL EXPENSES</b>	<b>38,281.52</b>	<b>34,655.26</b>	<b>36,780.39</b>	<b>68,235.95</b>	<b>185.52%</b>	<b>66,264.19</b>	<b>80.16%</b>	
		<b>TIFS (HOLIDAY INN) TOTAL</b>	<b>0.00</b>	<b>37,216.18</b>	<b>0.00</b>	<b>24,264.19</b>		<b>0.00</b>		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>TIF6 (KJK INVEST WEHRLI) DEVELOPMENT</b>										
BUDGETED CASH	28-998-3101	CASH	0.00	0.00	0.00	0.00	0.00%	9,320.12	9320.12%	
BUDGETED CASH	28-998-3252	INVESTMENT BOND RESERVE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	28-998-3258	FUTURE BOND/INTEREST PAYMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>9,320.12</b>	<b>9320.12%</b>	
OTHER LOCAL TAX	28-280-4104	PROPERTY TAX CREDIT	0.00	0.00	0.00	1,114.16	1114.16%	1,000.00	1000.00%	
OTHER LOCAL TAX	28-280-4105	HOMESTEAD EXEMPTION	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>OTHER LOCAL TAX</b>		<b>OTHER LOCAL TAX TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,114.16</b>	<b>1114.16%</b>	<b>1,000.00</b>	<b>1000.00%</b>	
MISC. REVENUE	28-280-4115	RECEIPTS COUNTY TREASURER	0.00	0.00	0.00	8,288.84	8288.84%	8,000.00	8000.00%	
MISC. REVENUE	28-280-4504	INTEREST	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	28-280-4605	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	28-280-4611	PROCEEDS FROM DEVELOPER	6,000.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>6,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,288.84</b>	<b>8288.84%</b>	<b>8,000.00</b>	<b>8000.00%</b>	
		<b>TOTAL REVENUE</b>	<b>6,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,403.00</b>	<b>9403.00%</b>	<b>18,320.12</b>	<b>18320.12%</b>	
OPERATING EXPENSE	28-280-5262	COUNTY TREASURER COMMISSIONS	0.00	0.00	0.00	82.88	82.88%	50.00	50.00%	
OPERATING EXPENSE	28-280-6610	LEGAL	6,000.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	28-280-6618	TIF PROJECTS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	28-280-6634	OTHER (MISC)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>6,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>82.88</b>	<b>82.88%</b>	<b>50.00</b>	<b>50.00%</b>	
DEBT SERVICE	28-280-7302	BOND PAYMENT PRINCIPAL	0.00	0.00	0.00	0.00	0.00%	10,000.00	10000.00%	
DEBT SERVICE	28-280-7303	BOND PAYMENT INTEREST	0.00	0.00	0.00	0.00	0.00%	1,000.00	1000.00%	
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>11,000.00</b>	<b>11000.00%</b>	
REQUIREMENTS	28-280-9009	NECESSARY CASH REVERVE	0.00	0.00	0.00	0.00	0.00%	7,270.12	7270.12%	
<b>REQUIREMENTS</b>		<b>REQUIREMENTS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>7,270.12</b>	<b>7270.12%</b>	
		<b>TOTAL EXPENSES</b>	<b>6,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>82.88</b>	<b>82.88%</b>	<b>18,320.12</b>	<b>18320.12%</b>	
		<b>TIF6 (KJK INVEST WEHRLI) TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,320.12</b>		<b>0.00</b>		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>TIF7 (KS COMMERCIAL LLC) DEVELOPMENT</b>										
BUDGETED CASH	29-998-3101	CASH	0.00	182.60	4,272.58	5,917.67	138.50%	22,670.03	430.59%	
BUDGETED CASH	29-998-3252	INVESTMENT BOND RESERVE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	29-998-3258	FUTURE BOND/INTEREST PAYMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>0.00</b>	<b>182.60</b>	<b>4,272.58</b>	<b>5,917.67</b>	<b>138.50%</b>	<b>22,670.03</b>	<b>430.59%</b>	
OTHER LOCAL TAX	29-290-4104	PROPERTY TAX CREDIT	0.00	181.88	0.00	2,874.78	2874.78%	2,500.00	2500.00%	
OTHER LOCAL TAX	29-290-4105	HOMESTEAD EXEMPTION	0.00	3,038.60	100.00	0.00	0.00%	100.00	0.00%	
<b>OTHER LOCAL TAX</b>		<b>OTHER LOCAL TAX TOTAL</b>	<b>0.00</b>	<b>3,220.48</b>	<b>100.00</b>	<b>2,874.78</b>	<b>2874.78%</b>	<b>2,600.00</b>	<b>2500.00%</b>	
MISC. REVENUE	29-290-4115	RECEIPTS COUNTY TRESURER	0.00	2,570.68	3,000.00	14,017.76	467.26%	14,000.00	366.67%	
MISC. REVENUE	29-290-4504	INTEREST	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	29-290-4605	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	29-290-4611	PROCEEDS FROM DEVELOPER	7,500.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>7,500.00</b>	<b>2,570.68</b>	<b>3,000.00</b>	<b>14,017.76</b>	<b>467.26%</b>	<b>14,000.00</b>	<b>366.67%</b>	
		<b>TOTAL REVENUE</b>	<b>7,500.00</b>	<b>5,973.76</b>	<b>7,372.58</b>	<b>22,810.21</b>	<b>309.39%</b>	<b>39,270.03</b>	<b>432.65%</b>	
OPERATING EXPENSE	29-290-5262	COUNTY TRESURER COMMISSIONS	0.00	56.09	0.00	140.18	140.18%	200.00	200.00%	
OPERATING EXPENSE	29-290-6610	LEGAL	7,500.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	29-290-6618	TIF PROJECTS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	29-290-6634	OTHER (MISC)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>7,500.00</b>	<b>56.09</b>	<b>0.00</b>	<b>140.18</b>	<b>140.18%</b>	<b>200.00</b>	<b>200.00%</b>	
DEBT SERVICE	29-290-7302	BOND PAYMENT PRINCIPAL	0.00	0.00	0.00	0.00	0.00%	25,000.00	25000.00%	
DEBT SERVICE	29-290-7303	BOND PAYMENT INTEREST	0.00	0.00	0.00	0.00	0.00%	8,000.00	8000.00%	
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>33,000.00</b>	<b>33000.00%</b>	
REQUIREMENTS	29-290-9009	NECESSARY CASH RESERVE	0.00	0.00	7,372.58	0.00	0.00%	6,070.03	-17.67%	
<b>REQUIREMENTS</b>		<b>REQUIREMENTS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>7,372.58</b>	<b>0.00</b>	<b>0.00%</b>	<b>6,070.03</b>	<b>-17.67%</b>	
		<b>TOTAL EXPENSES</b>	<b>7,500.00</b>	<b>56.09</b>	<b>7,372.58</b>	<b>140.18</b>	<b>1.90%</b>	<b>39,270.03</b>	<b>432.65%</b>	
		<b>TIF7 (KS COMMERCIAL LLC) TOTAL</b>	<b>0.00</b>	<b>5,917.67</b>	<b>0.00</b>	<b>22,670.03</b>		<b>0.00</b>		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>TIF8 (JENNING PROPERTY) DEVELOPMENT</b>										
BUDGETED CASH	32-998-3101	CASH	0.00	3,000.00	3,000.00	3,000.00	100.00%	3,000.00	0.00%	Not setup in Budget Report
BUDGETED CASH	32-998-3252	INVESTMENT BOND RESERVE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	32-998-3258	FUTURE BOND/INTEREST PAYMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>100.00%</b>	<b>3,000.00</b>	<b>0.00%</b>	
OTHER LOCAL TAX	32-320-4104	PROPERTY TAX CREDIT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OTHER LOCAL TAX	32-320-4105	HOMESTEAD EXEMPTION	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>OTHER LOCAL TAX</b>		<b>OTHER LOCAL TAX TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
MISC. REVENUE	32-320-4115	RECEIPTS COUNTY TRESURER	0.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
MISC. REVENUE	32-320-4504	INTEREST	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	32-320-4605	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	32-320-4611	PROCEEDS FROM DEVELOPER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>100.00</b>	<b>0.00%</b>	
		<b>TOTAL REVENUE</b>	<b>0.00</b>	<b>3,000.00</b>	<b>3,100.00</b>	<b>3,000.00</b>	<b>96.77%</b>	<b>3,100.00</b>	<b>0.00%</b>	
OPERATING EXPENSE	32-320-5262	COUNTY TRESURER COMMISSIONS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	32-320-6610	LEGAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	32-320-6618	TIF PROJECTS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	32-320-6634	OTHER (MISC)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
DEBT SERVICE	32-320-7302	BOND PAYMENT PRINCIPAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
DEBT SERVICE	32-320-7303	BOND PAYMENT INTEREST	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
REQUIREMENTS	32-320-9009	NECESSARY CASH RESERVE	0.00	0.00	3,100.00	0.00	0.00%	3,100.00	0.00%	
<b>REQUIREMENTS</b>		<b>REQUIREMENTS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>3,100.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>3,100.00</b>	<b>0.00%</b>	
		<b>TOTAL EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>3,100.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>3,100.00</b>	<b>0.00%</b>	
		<b>TIF8 (JENNING PROPERTY) TOTAL</b>	<b>0.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>3,000.00</b>		<b>0.00</b>		

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>TIF 10 (BLAIR CROSSING) DEVELOPMENT</b>										
BUDGETED CASH	34-998-3101	CASH	N/A	N/A	0.00	0.00	0.00%	0.00	0.00%	Not setup in Budget Report
BUDGETED CASH	34-998-3252	INVESTMENT BOND RESERVE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	34-998-3258	FUTURE BOND/INTEREST PAYMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
OTHER LOCAL TAX	34-340-4104	PROPERTY TAX CREDIT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OTHER LOCAL TAX	34-340-4105	HOMESTEAD EXEMPTION	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>OTHER LOCAL TAX</b>		<b>OTHER LOCAL TAX TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
MISC. REVENUE	34-340-4115	RECEIPTS COUNTY TRESURER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	34-340-4504	INTEREST	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	34-340-4605	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	34-340-4611	PROCEEDS FROM DEVELOPER	0.00	0.00	7,500.00	15,000.00	200.00%	7,500.00	0.00%	
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>7,500.00</b>	<b>15,000.00</b>	<b>200.00%</b>	<b>7,500.00</b>	<b>0.00%</b>	
		<b>TOTAL REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>7,500.00</b>	<b>15,000.00</b>	<b>200.00%</b>	<b>7,500.00</b>	<b>0.00%</b>	
OPERATING EXPENSE	34-340-5262	COUNTY TRESURER COMMISSIONS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	34-340-6610	LEGAL	0.00	0.00	7,500.00	15,000.00	200.00%	7,500.00	0.00%	
OPERATING EXPENSE	34-340-6618	TIF PROJECTS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	34-340-6634	OTHER (MISC)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>7,500.00</b>	<b>15,000.00</b>	<b>200.00%</b>	<b>7,500.00</b>	<b>0.00%</b>	
DEBT SERVICE	34-340-7302	BOND PAYMENT PRINCIPAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
DEBT SERVICE	34-340-7303	BOND PAYMENT INTEREST	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
REQUIREMENTS	34-340-9009	NECESSARY CASH RESERVE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>REQUIREMENTS</b>		<b>REQUIREMENTS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
		<b>TOTAL EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>7,500.00</b>	<b>15,000.00</b>	<b>200.00%</b>	<b>7,500.00</b>	<b>0.00%</b>	
		<b>TIF 10 (BLAIR CROSSING) TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>		

# MEMORANDUM

TO: Blair Mayor and City Council  
From: CJ Heaton, Director of Public Works  
Date: 9/9/25  
Re: One Year Street Plan

As required by state statute, the current one-year street maintenance plan is attached. The six-year plan is also attached, but we are only required to hold the public hearing and approve the one-year portion. As you can see, the one-year portion focuses on the ongoing Honey B Lane project and has several potential mill and overlay areas or UBAS areas. We will not be able to do all the one-year projects; this gives us the ability to do so without amending the plan. Staff is working to prepare a mill and overlay project and a possible UBAS project. Although we may not be able to do both with the allotted funds, we will do our best. The six-year projects are larger projects, such as the north bypass and other long-term projects.

**Staff Recommendation:** Approval of the one-year plan.

**Financial Impact:** Dependent on the selected projects.

Completed Projects (FY 24/25)					City of Blair	
Project #	Street Name	Start	End	Description of Work	Length (mi)	Final Cost
M-157-(240)	18th Avenue	Herman Blvd	Ryan Drive	Ultrathin Bonded Asphalt Surface (UBAS)	0.34	\$ 334,460
	Ryan Drive	18th Ave	James Drive	Ultrathin Bonded Asphalt Surface (UBAS)	0.14	
	James Drive	College View	Ryan Drive	Ultrathin Bonded Asphalt Surface (UBAS)	0.2	
	17th Avenue	James Dr	Ryan Drive	Ultrathin Bonded Asphalt Surface (UBAS)	0.14	
	Highland Drive	17th Avenue	Ryan Drive	Ultrathin Bonded Asphalt Surface (UBAS)	0.08	
	Collegeview Dr	18th Avenue	James Drive	Ultrathin Bonded Asphalt Surface (UBAS)	0.03	

One Year Plan - Fiscal Year 2025/2026 Projects (October 1st to September 30th)							City of Blair
Project #	Street Name	Start	End	Description of Work	Length (mi)	Est. Cost	
M-157 (241)	Washington St	25th Street	23rd Street	Mill and Asphalt Overlay	0.12	\$ 28,000	
	Jackson Street	23rd Street	21st Street	Mill and Asphalt Overlay	0.16	\$ 37,000	
	21st Street	Nebraska St	N/Wright St	Mill and Asphalt Overlay	0.25	\$ 58,000	
	22nd Street	Nebraska St	N/Wright St	Mill and Asphalt Overlay	0.2	\$ 46,000	
	24th Street	Jackson St	College Dr	Mill and Asphalt Overlay	0.1	\$ 23,000	
	25th Avenue	College Dr	Highway 75	Mill and Asphalt Overlay	0.27	\$ 62,000	
	18th Street	Layfayette	Davis Drive	Mill and Asphalt Overlay	0.12	\$ 28,000	
	South Street	13th Street	10th Street	Mill and Asphalt Overlay	0.23	\$ 53,000	
	11th Street	Lincoln St	Washington	Mill and Asphalt Overlay	0.06	\$ 14,000	
	Colfax Street	17th Street	16th Street	Mill and Asphalt Overlay	0.08	\$ 18,000	
	Butler Street	17th Street	16th Street	Mill and Asphalt Overlay	0.08	\$ 18,000	
	17th Street	Butler Street	South Street	Mill and Asphalt Overlay	0.18	\$ 42,000	
	21st Street	Grant Street	Front Street	Mill and Asphalt Overlay	0.17	\$ 39,000	
	24th Avenue	College Dr	Meadows Cir	Mill and Asphalt Overlay	0.2	\$ 46,000	
	31st Avenue	Anderson St	30th Street	Mill and Asphalt Overlay	0.06	\$ 14,000	
	Oak Circle	Cul-de-sac	Cul-de-sac	Mill and Asphalt Overlay	0.01	\$ 2,000	
M-157 (242)	Colfax Street	12th Street	11th Street	Ultrathin Bonded Asphalt Surface (UBAS)	0.08	\$ 15,000	
	Adams Street	Stone Creek	32nd Street	Ultrathin Bonded Asphalt Surface (UBAS)	0.1	\$ 19,000	
	Front Street	19th Street	16th Street	Ultrathin Bonded Asphalt Surface (UBAS)	0.25	\$ 47,000	
	Frontage Rd	Hwy 30	Clark Street	Ultrathin Bonded Asphalt Surface (UBAS)	0.14	\$ 26,000	
	Hollostone St	Butler Street	Butler Street	Ultrathin Bonded Asphalt Surface (UBAS)	0.15	\$ 28,000	

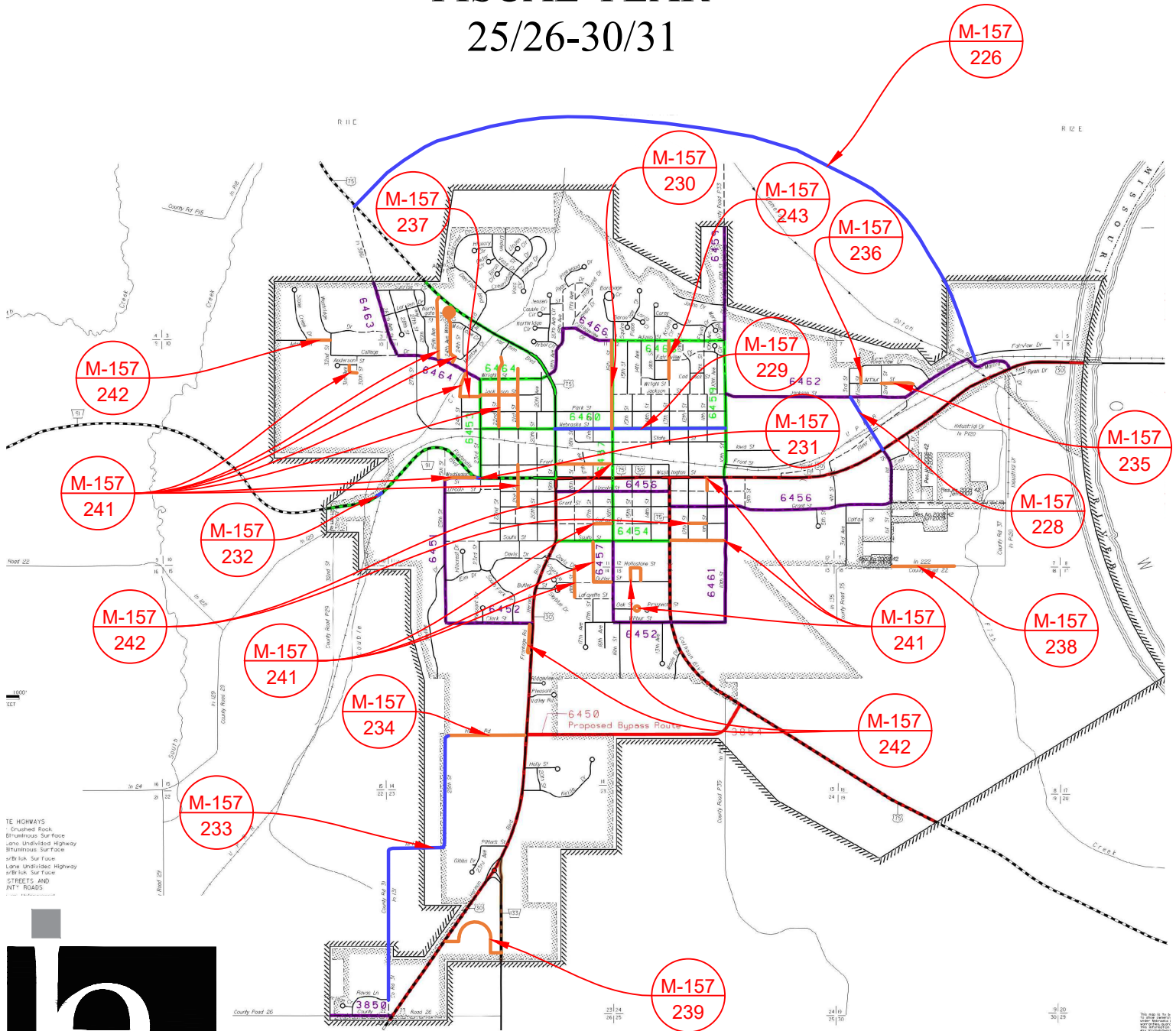
One Year Plan - Fiscal Year 2025/2026 Projects (October 1st to September 30th)						City of Blair	
Project #	Street Name	Start	End	Description of Work	Length (mi)	Est. Cost	
M-157 (237)	Jackson Street	24th Street	23rd Street	Concrete paving, grading, erosion control	0.07	\$ 130,000	
M-157 (236)	Garfield Street	Arthur St	Riverview Dr	Concrete paving, grading, erosion control	0.06	\$ 125,000	
M-157 (235)	Arthur Street	2nd Street	w/Blaine St	Concrete paving, grading, erosion control	0.12	\$ 250,000	
M-157 (234)	Hollow Road	25th Street	W/Hwy 30	Concrete paving, grading, box culvert, erosion control	0.27	\$ 2,000,000	
M-157 (238)	Sheridan St	1st Street	1100'E/1st St	Concrete paving, grading, drainage structures, erosion control	0.2	\$ 400,000	
M-157 (239)	Blair Drive	Highway 30	Highway 133	Blair Crossing Development - Concrete paving, grading, storm sewer, erosion control	TBD	TBD	
M-157-(243)	13th Street	Wright St	Adams St	Mill and Asphalt Overlay	0.17	\$ 32,000	

Six Year Plan - Fiscal Year 2026/2027 to 2030/2031 Projects (October 1st to September 30th)						City of Blair
Project #	Street Name	Start	End	Description of Work	Length (mi)	Est. Cost
M-157 (233)	Rd 31/25th Street	Rove Lane	Hollow Rd	Construct new roadway - grading, drainage structures, aggregate surfacing, erosion control, right of way	1.4	TBD
M-157 (226)	North Bypass	Highway 75	Highway 30	Construct new roadway - grading, concrete, drainage structures, sidewalk, erosion control, right of way	3	\$ 30,000,000
M157 (228)	1st Street	Highway 30	Jackson St	Construct overpass over railroad and creek	0.5	\$ 5,000,000
M-157 (231)	Intersection	Highway 91	23rd Street	Reconstruct intersection w/left turn lane - concrete, grading, sidewalk, drainage structures, sidewalk, erosion control	0.2	\$ 800,000
M-157 (232)	Highway 92	Railroad Crossing	Railroad Crossing	Construct improvemnets at railroad crossing for Quiet Zone	0.1	\$ 400,000
M-157 (230)	16th Street	Nebraska Streeet	Adams Street	Widen street for center turn lane - concrete, asphalt, grading, drainage structures, sidewalk, ADA ramps, erosion control	0.35	\$ 600,000
M-157 (229)	Nebraska Street	19th Street	10th Street	Widen street for center turn lane - concrete, asphalt, grading, drainage structures, sidewalk, ADA ramps, erosion control	0.75	\$ 1,300,000

# BLAIR, NEBRASKA

## ONE AND SIX YEAR PLAN

### FISCAL YEAR 25/26-30/31



TE HIGHWAYS  
 1 Crushed Rock  
 2 Bituminous Surface  
 3 Concrete Highway  
 4 Bituminous Surface  
 5 Brick Surface  
 6 Low Sandstone Highway  
 7 Brick Surface  
 8 Int. Roads



**JEO CONSULTING GROUP INC**  
 800.723.8567



#### NATIONAL ROAD CLASSIFICATIONS

- MINOR ARTERIALS
- MAJOR COLLECTOR
- MAJOR ARTERIAL

#### PROJECT LEGEND

- 1 YEAR PLAN
- 6 YEAR PLAN

DRAWING NAME: BLAIR  
 REVISED BY: GNL  
 REVISED ON: AUGUST 5, 2025

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
<b>STREET DIVISION FUND</b>										
BUDGETED CASH	04-998-3101	CASH	8,024,870.31	5,299,426.21	1,419,472.00	4,324,182.83	304.63%	2,567,797.22	80.90%	
BUDGETED CASH	04-998-3250	INVESTMENTS (UNRESTRICTED)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
BUDGETED CASH	04-998-XXXX	CONSTRUCTION RESERVE	0.00	0.00	3,000,000.00	3,000,000.00	100.00%	2,040,000.00	-32.00%	Honey B Ln bond funds
BUDGETED CASH	04-998-3512	DUE FROM COUNTY TREASURER	4,000.00	0.00	4,000.00	0.00	0.00%	4,000.00	0.00%	
<b>BUDGETED CASH</b>		<b>BUDGETED CASH TOTAL</b>	<b>8,028,870.31</b>	<b>5,299,426.21</b>	<b>4,423,472.00</b>	<b>7,324,182.83</b>	<b>165.58%</b>	<b>4,611,797.22</b>	<b>4.26%</b>	
PROPERTY TAX	04-024-4001	AD VALOREM TAXES	240,616.48	223,243.74	248,494.09	185,472.00	74.64%	257,297.40	3.54%	
PROPERTY TAX	04-024-4002	INTEREST ON TAXES	5,000.00	513.24	600.00	3,092.25	515.38%	2,500.00	316.67%	
PROPERTY TAX	04-024-4005	MOTOR VEHICLE TAXES	22,000.00	22,890.14	23,000.00	23,447.90	101.95%	23,000.00	0.00%	
PROPERTY TAX	04-024-4006	MOTOR VEHICLE RENTAL TAX	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
PROPERTY TAX	04-024-4008	MOTOR VEHICLE PRO RATE	750.00	502.00	750.00	550.62	73.42%	500.00	-33.33%	
<b>PROPERTY TAX</b>		<b>PROPERTY TAX TOTAL</b>	<b>268,366.48</b>	<b>247,149.12</b>	<b>272,844.09</b>	<b>212,562.77</b>	<b>77.91%</b>	<b>283,297.40</b>	<b>3.83%</b>	
OTHER LOCAL TAX	04-024-4101	IN LIEU OF TAXES	11,000.00	9,028.58	11,000.00	9,605.63	87.32%	9,000.00	-18.18%	
OTHER LOCAL TAX	04-024-4102	CARLINE TAX	100.00	61.36	100.00	71.08	71.08%	100.00	0.00%	
OTHER LOCAL TAX	04-024-4104	PROPERTY TAX CREDIT	6,000.00	14,868.09	20,000.00	21,790.80	108.95%	20,000.00	0.00%	
OTHER LOCAL TAX	04-024-4105	HOMESTEAD EXEMPTION	5,000.00	9,541.50	8,000.00	5,832.00	72.90%	6,000.00	-25.00%	
<b>OTHER LOCAL TAX</b>		<b>OTHER LOCAL TAX TOTAL</b>	<b>22,100.00</b>	<b>33,499.53</b>	<b>39,100.00</b>	<b>37,299.51</b>	<b>95.40%</b>	<b>35,100.00</b>	<b>-10.23%</b>	
FEDERAL FUNDS	04-024-4213	BYPASS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
FEDERAL FUNDS	04-024-4216	JACKSON/BLAINE/ER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
FEDERAL FUNDS	04-024-4217	MISC REIMBURSEMENT	0.00	20,000.00	0.00	0.00	0.00%	0.00	0.00%	
FEDERAL FUNDS	04-024-4219	FEDERAL TAP GRANT	1,347,556.00	0.00	1,347,556.00	0.00	0.00%	1,347,556.00	0.00%	River Road Connector Trail Grant
<b>FEDERAL FUNDS</b>		<b>FEDERAL FUNDS TOTAL</b>	<b>1,347,556.00</b>	<b>20,000.00</b>	<b>1,347,556.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>1,347,556.00</b>	<b>0.00%</b>	
STATE FUNDS	04-024-4256	MISC STATE GRANTS	1,000.00	0.00	1,000.00	0.00	0.00%	1,000.00	0.00%	
STATE FUNDS	04-024-4257	HIGHWAY ALLOCATIONS	1,003,000.00	1,080,357.64	1,080,000.00	1,077,411.72	99.76%	1,092,881.00	1.19%	
STATE FUNDS	04-024-4258	INCENTIVE PAYMENT	6,000.00	4,500.00	6,000.00	5,998.50	99.98%	6,000.00	0.00%	
STATE FUNDS	04-024-4259	STATE MAINTENANCE AGREEMENT	42,756.00	39,060.00	42,756.00	39,060.00	91.36%	39,100.00	-8.55%	
STATE FUNDS	04-024-4260	MOTOR VEHICLE FEE	78,000.00	77,260.97	78,000.00	78,664.04	100.85%	78,000.00	0.00%	
STATE FUNDS	04-024-4262	BUILD NEBRASKA ACT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
STATE FUNDS	04-024-4263	STATE HWY BUY BACK FUNDS	194,143.00	190,434.85	194,143.00	181,944.00	93.72%	190,000.00	-2.13%	
STATE FUNDS	04-024-4265	STATE HIGHWAY 75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>STATE FUNDS</b>		<b>STATE FUNDS TOTAL</b>	<b>1,324,899.00</b>	<b>1,391,613.46</b>	<b>1,401,899.00</b>	<b>1,383,078.26</b>	<b>98.66%</b>	<b>1,406,981.00</b>	<b>0.36%</b>	
MISC. REVENUE	04-024-4504	INTEREST	5,000.00	11,865.21	5,000.00	5,639.20	112.78%	5,000.00	0.00%	
MISC. REVENUE	04-024-4508	MISC REIMBURSEMENT	10,000.00	0.00	10,000.00	700.00	7.00%	100.00	-99.00%	
MISC. REVENUE	04-024-4512	SALE OF LAND	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	04-024-4520	MISC REVENUE	20,000.00	0.00	20,000.00	0.00	0.00%	100.00	-99.50%	
MISC. REVENUE	04-024-4522	TRAILS COMMITTEE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	04-024-4523	INSURANCE PROCEEDS	9,000.00	0.00	9,000.00	200,028.00	2222.53%	100.00	-98.89%	
MISC. REVENUE	04-024-4526	HISTORIC PRESERVATION	2.00	0.00	2.00	0.00	0.00%	0.00	-100.00%	
MISC. REVENUE	04-024-4530	DEVELOPERS DOWNPAYMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	04-024-4531	OTHER REVENUES (NRD TRAILS)	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
MISC. REVENUE	04-024-4536	SALE OF ROCK/SAND/GRAVEL	0.00	839.77	0.00	20.00	20.00%	100.00	100.00%	
MISC. REVENUE	04-024-4537	EQUIPMENT SALE/RENTAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>MISC. REVENUE</b>		<b>MISC. REVENUE TOTAL</b>	<b>44,002.00</b>	<b>12,704.98</b>	<b>44,002.00</b>	<b>206,387.20</b>	<b>469.04%</b>	<b>5,400.00</b>	<b>-87.73%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
DEBT SERVICE	04-024-4601	WARRANT INCOME	2,400,000.00	3,000,000.00	5,000,000.00	0.00	0.00%	5,100,000.00	2.00%	Short-term (income)
DEBT SERVICE	04-024-4604	BOND PROCEEDS	3,491,360.80	0.00	3,405,000.00	3,720,000.00	109.25%	5,000,000.00	46.84%	Additional Highway Allocation Bonds
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>5,891,360.80</b>	<b>3,000,000.00</b>	<b>8,405,000.00</b>	<b>3,720,000.00</b>	<b>44.26%</b>	<b>10,100,000.00</b>	<b>20.17%</b>	
TRANSFER IN OF FUNDS	04-024-4780	TRANS FROM GENERAL	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	04-024-4782	TRANS FROM KENO	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	04-024-4784	TRANS FROM SEWER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	04-024-4785	TRANS FROM HOTEL TAX	0.00	0.00	0.00	0.00	0.00%	40,000.00	40000.00%	For Holiday Lights
TRANSFER IN OF FUNDS	04-024-4786	TRANS FROM DEBT SERVICE	300,000.00	300,000.00	9,000,000.00	0.00	0.00%	9,000,000.00	0.00%	Subdivision or Gap Paving
TRANSFER IN OF FUNDS	04-024-4787	TRANS FROM WATER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	04-024-4788	TRANS FROM SALES TAX	1,250,000.00	1,250,000.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	04-024-4791	TRANS FROM SALES PROP TAX REDUCTION	500,000.00	500,000.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER IN OF FUNDS	04-024-4797	TRANS FROM TIF4	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER IN OF FUNDS</b>		<b>TRANSFER IN OF FUNDS TOTAL</b>	<b>2,050,000.00</b>	<b>2,050,000.00</b>	<b>9,000,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>9,040,000.00</b>	<b>0.44%</b>	
		<b>TOTAL REVENUE</b>	<b>18,977,154.59</b>	<b>12,054,393.30</b>	<b>24,933,873.09</b>	<b>12,883,510.56</b>	<b>51.67%</b>	<b>26,830,131.62</b>	<b>7.61%</b>	
PERSONAL SERVICES	04-024-5001	SALARIES	573,114.00	548,139.66	600,000.00	542,137.26	90.36%	654,000.00	9.00%	
PERSONAL SERVICES	04-024-5002	FICA - CITY SHARE	40,000.00	39,846.62	45,900.00	41,152.86	89.66%	50,031.00	9.00%	
PERSONAL SERVICES	04-024-5003	WORKMAN'S COMPENSATION	25,000.00	6,128.80	12,000.00	13,034.00	108.62%	13,500.00	12.50%	
PERSONAL SERVICES	04-024-5004	H.A.L. INSURANCE	163,654.00	134,728.37	151,140.00	138,514.18	91.65%	150,000.00	-0.75%	
PERSONAL SERVICES	04-024-5005	RETIREMENT - CITY SHARE	36,500.00	65,833.43	42,000.00	66,025.19	157.20%	53,837.00	28.18%	
PERSONAL SERVICES	04-024-5006	UNEMPLOYMENT COMP	500.00	0.00	500.00	0.00	0.00%	500.00	0.00%	
PERSONAL SERVICES	04-024-5007	DISABILITY	5,000.00	3,109.35	5,000.00	3,591.00	71.82%	4,000.00	-20.00%	
PERSONAL SERVICES	04-024-5008	PENSION ADMINISTRATION	1,000.00	547.80	1,000.00	522.69	52.27%	600.00	-40.00%	
<b>PERSONAL SERVICES</b>		<b>PERSONAL SERVICES TOTAL</b>	<b>844,768.00</b>	<b>798,334.03</b>	<b>857,540.00</b>	<b>804,977.18</b>	<b>93.87%</b>	<b>926,468.00</b>	<b>8.04%</b>	
OPERATING EXPENSE	04-024-5210	LEGAL	9,000.00	3,572.72	9,000.00	1,037.40	11.53%	9,000.00	0.00%	
OPERATING EXPENSE	04-024-5211	AUDITING	11,000.00	15,161.96	12,500.00	12,475.00	99.80%	12,500.00	0.00%	
OPERATING EXPENSE	04-024-5212	ENGINEERING/CONSULTANT	150,000.00	190,848.23	200,000.00	50,281.98	25.14%	150,000.00	-25.00%	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	7400.00%	2,500.00	2400.00%	
OPERATING EXPENSE	04-024-5215	EMPLOYEE APPREC/SCHOOLING	350.00	391.16	500.00	156.94	31.39%	2,500.00	400.00%	
OPERATING EXPENSE	04-024-5216	POSTAGE	100.00	0.00	100.00	188.86	188.86%	200.00	100.00%	
OPERATING EXPENSE	04-024-5217	PRINTING & PUBLICATION	5,000.00	5,543.07	6,000.00	2,867.48	47.79%	6,000.00	0.00%	
OPERATING EXPENSE	04-024-5222	TRAVEL EXPENSE	5,000.00	1,547.01	4,000.00	3,033.73	75.84%	4,000.00	0.00%	
OPERATING EXPENSE	04-024-5223	TRAINING EXP/CONF REGISTR	5,000.00	2,667.92	4,000.00	1,803.48	45.09%	4,000.00	0.00%	
OPERATING EXPENSE	04-024-5224	DUES	1,300.00	378.26	900.00	91.77	10.20%	900.00	0.00%	
OPERATING EXPENSE	04-024-5227	SOFTWARE MAINTENANCE	7,000.00	14,464.96	7,000.00	23,408.00	334.40%	10,000.00	42.86%	
OPERATING EXPENSE	04-024-5228	UTILITIES	25,000.00	17,395.08	25,000.00	16,335.06	65.34%	27,500.00	10.00%	
OPERATING EXPENSE	04-024-5229	TELEPHONE	4,100.00	2,497.86	4,100.00	2,069.48	50.48%	4,100.00	0.00%	
OPERATING EXPENSE	04-024-5230	VEHICLE INSURANCE	19,000.00	21,715.38	22,000.00	23,456.00	106.62%	24,000.00	9.09%	
OPERATING EXPENSE	04-024-5231	LIABILITY INSURANCE	6,000.00	3,718.61	6,000.00	4,262.00	71.03%	4,500.00	-25.00%	
OPERATING EXPENSE	04-024-5232	BLDG & CONTENT INSURANCE	18,000.00	26,307.84	18,000.00	30,361.00	168.67%	32,000.00	77.78%	
OPERATING EXPENSE	04-024-5236	RADIO MAINTENANCE	500.00	500.00	750.00	350.00	46.67%	750.00	0.00%	
OPERATING EXPENSE	04-024-5237	OFFICE EQUIPMENT MAINTENANCE	100.00	0.00	100.00	0.00	0.00%	100.00	0.00%	
OPERATING EXPENSE	04-024-5238	SHOP EQUIPMENT MAINTENANCE	500.00	1,207.71	500.00	892.43	178.49%	1,000.00	100.00%	
OPERATING EXPENSE	04-024-5239	MOTORIZED EQUIPMENT MAINT	75,000.00	78,764.48	75,000.00	91,986.00	122.65%	80,000.00	6.67%	
OPERATING EXPENSE	04-024-5240	BUILDING MAINTENANCE	57,500.00	34,156.48	57,500.00	46,350.00	80.61%	55,000.00	-4.35%	
OPERATING EXPENSE	04-024-5241	TREE/STUMP REMOVAL & PLANTING	75,000.00	57,737.96	75,000.00	64,405.25	85.87%	75,000.00	0.00%	
OPERATING EXPENSE	04-024-5245	MEDICAL SCREENING	800.00	1,100.40	1,000.00	742.14	74.21%	1,000.00	0.00%	
OPERATING EXPENSE	04-024-5249	CAR EXPENSE	2,000.00	154.69	2,000.00	645.05	32.25%	2,000.00	0.00%	
OPERATING EXPENSE	04-024-5250	BAD ACCOUNTS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OPERATING EXPENSE	04-024-5252	LIGHTING/ST, TRAFFIC, XMAS	180,000.00	205,033.60	200,000.00	232,927.80	116.46%	240,000.00	20.00%	
OPERATING EXPENSE	04-024-5258	OTHER OPERATING EXPENSE	500.00	35.95	500.00	0.00	0.00%	500.00	0.00%	
OPERATING EXPENSE	04-024-5262	COUNTY TREASURER COMMISSIONS	2,302.44	2,332.97	2,302.44	2,150.61	93.41%	2,300.00	-0.11%	
OPERATING EXPENSE	04-024-5266	CONTRACT MOWING	15,000.00	16,534.55	15,000.00	14,862.75	99.09%	15,000.00	0.00%	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
OPERATING EXPENSE	04-024-5280	VEHICLE REPAIR STORM	0.00	0.00	0.00	450.00	450.00%	100.00	100.00%	
OPERATING EXPENSE	04-024-5281	BUILDING REPAIR STORM	0.00	31,281.98	1,000.00	9,500.00	950.00%	50,000.00	4900.00%	
OPERATING EXPENSE	04-024-5282	ROOF TOP LIGHTS STORM	0.00	0.00	0.00	0.00	0.00%	20,000.00	20000.00%	
OPERATING EXPENSE	04-024-5292	PURCHASE OF LAND	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>OPERATING EXPENSE</b>		<b>OPERATING EXPENSE TOTAL</b>	<b>675,152.44</b>	<b>735,195.64</b>	<b>749,852.44</b>	<b>644,490.21</b>	<b>85.95%</b>	<b>836,450.00</b>	<b>11.55%</b>	
EXPENDABLE MAT & SUPPLIES	04-024-5359	OFFICE EQUIPMENT	500.00	0.00	500.00	0.00	0.00%	500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5360	OFFICE SUPPLIES	1,000.00	250.31	1,000.00	83.79	8.38%	1,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5361	JANITORIAL SUPPLIES	800.00	359.12	800.00	545.30	68.16%	800.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5362	SHOP SUPPLIES	2,000.00	2,747.56	2,000.00	2,150.61	107.53%	2,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5363	CHEMICALS	3,000.00	6,968.00	3,000.00	22,493.00	749.77%	25,000.00	733.33%	
EXPENDABLE MAT & SUPPLIES	04-024-5364	SEED, SOD, ETC	5,000.00	0.00	2,500.00	399.00	15.96%	2,500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5369	SAFETY EQUIPMENT/TRAINING	8,000.00	17,914.01	8,000.00	2,294.25	28.68%	8,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5370	GAS/OIL/DIESEL	40,000.00	38,515.51	42,000.00	37,772.00	89.93%	44,000.00	4.76%	
EXPENDABLE MAT & SUPPLIES	04-024-5371	UNIFORMS	4,000.00	5,382.12	4,000.00	9,249.60	231.24%	10,000.00	150.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5372	BOOKS & MAPS	200.00	0.00	200.00	0.00	0.00%	200.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5373	SMALL TOOLS	3,500.00	2,813.04	3,500.00	1,529.50	43.70%	3,500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5374	SAND/GRAVEL/ROCK	90,000.00	54,114.36	70,000.00	56,259.00	80.37%	70,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5377	ASPHALT/PAINT/CONCRETE	90,000.00	59,041.12	70,000.00	88,682.00	126.69%	70,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5380	CULVERTS	35,000.00	12,123.12	45,000.00	31,733.80	70.52%	150,000.00	233.33%	125K Hwy 30 culvert
EXPENDABLE MAT & SUPPLIES	04-024-5381	LUMBER	1,000.00	156.04	500.00	413.63	82.73%	500.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5383	OTHER EXPENSE MATL & SUPP	200.00	191.94	200.00	273.98	136.99%	200.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5384	SIGN/POSTS	15,000.00	11,239.23	15,000.00	15,332.24	102.21%	20,000.00	33.33%	
EXPENDABLE MAT & SUPPLIES	04-024-5385	STREET TRAFFIC LIGHT REPAIR	65,000.00	72,655.51	50,000.00	4,861.15	9.72%	50,000.00	0.00%	
EXPENDABLE MAT & SUPPLIES	04-024-5394	HOLIDAY LIGHTING	3,000.00	2,799.94	3,500.00	51,480.00	1470.86%	40,000.00	1042.86%	From Hotel Tax
EXPENDABLE MAT & SUPPLIES	04-024-5395	NON-CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>EXPENDABLE MAT &amp; SUPPLIES</b>		<b>EXPENDABLE MAT &amp; SUPPLIES TOTAL</b>	<b>367,200.00</b>	<b>287,270.93</b>	<b>321,700.00</b>	<b>325,552.85</b>	<b>101.20%</b>	<b>498,200.00</b>	<b>54.86%</b>	
RENTAL EXPENSE	04-024-5397	SNOW REMOVAL EQUIPMENT	15,000.00	16,496.58	15,000.00	15,224.00	101.49%	15,000.00	0.00%	
RENTAL EXPENSE	04-024-5399	MOTORIZED EQUIPMENT RENTAL	10,000.00	1,735.27	10,000.00	10,945.90	109.46%	10,000.00	0.00%	
<b>RENTAL EXPENS</b>		<b>RENTAL EXPENSE TOTAL</b>	<b>25,000.00</b>	<b>18,231.85</b>	<b>25,000.00</b>	<b>26,169.90</b>	<b>104.68%</b>	<b>25,000.00</b>	<b>0.00%</b>	
OTHER CAPITAL OUTLAY	04-024-5401	OFFICE EQUIPMENT	5,000.00	617.45	5,000.00	300.00	6.00%	21,500.00	330.00%	Network upgrade; cameras
OTHER CAPITAL OUTLAY	04-024-5402	MOTORIZED EQUIPMENT	40,000.00	6,184.00	75,000.00	63,750.00	85.00%	10,000.00	-86.67%	
OTHER CAPITAL OUTLAY	04-024-5403	MOTORIZED EQUIPMENT (LARGE)	0.00	0.00	0.00	0.00	0.00%	6,500.00	6500.00%	Sweeper Broom for Bobcat
OTHER CAPITAL OUTLAY	04-024-5411	TRAFFIC LIGHTS TO LED	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OTHER CAPITAL OUTLAY	04-024-5415	EQUIPMENT	3,000.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OTHER CAPITAL OUTLAY	04-024-5419	TAP MARKINGS	25,000.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
OTHER CAPITAL OUTLAY	04-024-5422	NON MOTORIZED EQUIPMENT	50,000.00	76,112.10	50,000.00	35,000.00	70.00%	50,000.00	0.00%	
<b>OTHER CAPITAL OUTLAY</b>		<b>OTHER CAPITAL OUTLAY TOTAL</b>	<b>123,000.00</b>	<b>82,913.55</b>	<b>130,000.00</b>	<b>99,050.00</b>	<b>76.19%</b>	<b>88,000.00</b>	<b>-32.31%</b>	
CAPITAL IMPROVEMENTS	04-024-5501	MOTORIZED EQUIPMENT	130,000.00	19,019.60	400,000.00	340,000.00	85.00%	75,000.00	-81.25%	Pickup
CAPITAL IMPROVEMENTS	04-024-5502	BUILDING	0.00	0.00	40,000.00	0.00	0.00%	100,000.00	150.00%	Salt Shed
CAPITAL IMPROVEMENTS	04-024-5504	PAVING STREET & HIGHWAY	5,330,000.00	579,025.72	450,000.00	400,000.00	88.89%	450,000.00	0.00%	UBAS/Mill and Overlay/Mastic
CAPITAL IMPROVEMENTS	04-024-5510	CONST CONTRACT STREET & ALLEY	20,000.00	38,749.17	40,000.00	24,906.20	62.27%	55,000.00	37.50%	
CAPITAL IMPROVEMENTS	04-024-5511	STREET DISTRICT	2,400,000.00	0.00	10,000,000.00	960,000.00	9.60%	11,200,000.00	12.00%	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	412.00%	2,000,000.00	700.00%	25th St/Pittack Improvements
CAPITAL IMPROVEMENTS	04-024-5513	RAILROAD QUIET ZONE	0.00	0.00	0.00	0.00	0.00%	5,000.00	5000.00%	
CAPITAL IMPROVEMENTS	04-024-5515	TRAILS - CALIFORNIA BEND	1,684,445.00	0.00	1,684,445.00	0.00	0.00%	1,700,000.00	0.92%	River Road Connector Trail Expenses
CAPITAL IMPROVEMENTS	04-024-5520	JACKSON/BLAINE/ER	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
CAPITAL IMPROVEMENTS	04-024-5521	OTHER IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00%	2,000,000.00	2000000.00%	Hollow Rd Box Culvert
CAPITAL IMPROVEMENTS	04-024-5523	CAPITAL CONSTRUCTION PROJECT / RESERVE	0.00	0.00	3,000,000.00	0.00	0.00%	100,000.00	-96.67%	North Bypass future expenses
CAPITAL IMPROVEMENTS	04-024-5527	NON MOTORIZED EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>CAPITAL IMPROVEMENTS</b>		<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>15,614,445.00</b>	<b>4,254,210.34</b>	<b>15,864,445.00</b>	<b>2,754,906.20</b>	<b>17.37%</b>	<b>17,685,000.00</b>	<b>11.48%</b>	

Category	ACCOUNT #	NAME	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Estimate	% Estimate vs Budget	FY26 Budget	% Change FY26 vs FY25 Budget	Notes
TRANSFER OUT OF FUNDS	04-024-6304	TRANS TO DEBT - REG WARR	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	04-024-6320	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
TRANSFER OUT OF FUNDS	04-024-6325	TRANS TO SALES TAX	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
<b>TRANSFER OUT OF FUNDS</b>		<b>TRANSFER OUT OF FUNDS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	
DEBT SERVICE	04-024-7300	WARRANT PRINCIPAL PMNT	0.00	0.00	5,000,000.00	3,000,000.00	60.00%	5,000,000.00	0.00%	Short-term (repayment)
DEBT SERVICE	04-024-7301	WARRANT PAYMENT INTEREST	0.00	0.00	200,000.00	26,900.00	13.45%	100,000.00	-50.00%	Short-term (repayment)
DEBT SERVICE	04-024-7302	LOAN PAYMENT SWEEPER	25,914.00	25,913.75	25,914.00	23,297.00	89.90%	25,000.00	-3.53%	
DEBT SERVICE	04-024-7303	LOAN INTEREST SWEEPER	0.00	0.00	0.00	2,620.00	2620.00%	3,000.00	3000.00%	
DEBT SERVICE	04-024-7319	HIGHWAY ALLOCATION BOND PRINCIPAL	205,000.00	205,000.00	235,000.00	235,000.00	100.00%	245,000.00	4.26%	
DEBT SERVICE	04-024-7320	HIGHWAY ALLOCATION BOND INTEREST	313,575.00	313,575.00	328,750.00	328,750.00	100.00%	317,000.00	-3.57%	562000
<b>DEBT SERVICE</b>		<b>DEBT SERVICE TOTAL</b>	<b>544,489.00</b>	<b>544,488.75</b>	<b>5,789,664.00</b>	<b>3,616,567.00</b>	<b>62.47%</b>	<b>5,690,000.00</b>	<b>-1.72%</b>	
REQUIREMENTS	04-024-9009	NECESSARY CASH RESERVE	783,100.15	0.00	1,195,671.65	0.00	0.00%	1,081,013.62	-9.59%	
<b>REQUIREMENTS</b>		<b>REQUIREMENTS TOTAL</b>	<b>783,100.15</b>	<b>0.00</b>	<b>1,195,671.65</b>	<b>0.00</b>	<b>0.00%</b>	<b>1,081,013.62</b>	<b>-9.59%</b>	
		<b>TOTAL EXPENSES</b>	<b>18,977,154.59</b>	<b>6,720,645.09</b>	<b>24,933,873.09</b>	<b>8,271,713.34</b>	<b>33.17%</b>	<b>26,830,131.62</b>	<b>7.61%</b>	
		<b>STREET FUND TOTAL</b>	<b>0.00</b>	<b>5,333,748.21</b>	<b>0.00</b>	<b>4,611,797.22</b>		<b>0.00</b>		

CITY OF BLAIR							
PROPERTY TAXES LEVIED - PREVIOUS & PROPOSED							
		FY 2023-24	FY 2024-25	FY 2025-26			
<b>VALUATION</b>		<b>\$945,061,827</b>	<b>\$1,071,003,788</b>	<b>\$1,110,225,024</b>			
(Increase from previous year)		<b>22.34%</b>	<b>13.33%</b>	<b>3.66%</b>	<b>Growth %</b>		
<b>GENERAL FUND</b>							
Property Taxes (Levied)		2,433,534.20	2,513,056.85	2,389,692.75			
County Collection Fee		24,335.34	24,881.75	23,660.32			
Net Taxes (shown in budget)		2,409,198.86	2,488,175.10	2,366,032.43	-4.91%		
<b>STREET FUND</b>							
Property Taxes (Levied)		243,022.65	250,979.03	259,870.37			
County Collection Fee		2,430.23	2,484.94	2,572.97			
Net Taxes (shown in budget)		240,592.42	248,494.09	257,297.40	3.54%		
<b>DEBT SERVICE</b>							
Property Tax (Levied)		295,312.92	304,957.62	509,038.17			
County Collection Fee		2,953.13	3,019.38	5,039.98			
Net Taxes (shown in budget)		292,359.79	301,938.24	503,998.19	66.92%		
<b>TOTAL PROPERTY TAX LEVIED</b>		<b>2,971,869.77</b>	<b>3,068,993.50</b>	<b>3,158,601.30</b>	<b>2.92%</b>		
<b>PROPOSED LEVY (% Increase)</b>							
		<b>GENERAL</b>	<b>STREET</b>	<b>DEBT</b>	<b>COMBINED</b>	<b>% Change</b>	
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%
2017-18 Val.	\$528,436,443	1.11%	0.310724	0.039373	0.008066	0.358163	0.00%
2018-19 Val.	\$552,017,639	4.46%	0.318953	0.032934	0.007685	0.359572	0.39%
2019-20 Val.	\$587,770,467	6.48%	0.317896	0.034367	0.007217	0.359480	-0.03%
2020-21 Val.	\$637,383,824	8.44%	0.321235	0.028523	0.006655	0.356413	-0.85%
2021-22 Val.	\$674,575,096	5.83%	0.299984	0.042587	0.013842	0.356413	0.00%
2022-23 Val.	\$772,469,160	14.51%	0.276349	0.027598	0.033535	0.337482	-5.31%
2023-24 Val.	\$945,061,827	22.34%	0.257500	0.025715	0.031248	0.314463	-6.82%
2024-25 Val.	\$1,071,009,083	13.33%	0.243120	0.024280	0.029503	0.296903	-5.58%
2025-26 Val.	\$1,110,225,024	3.66%	0.215244	0.023407	0.045850	0.284501	-4.18%

**CITY OF BLAIR BUDGET SUMMARY**

**ACTUAL, ESTIMATED & PROPOSED**

**FOR FY 2025-2026**

<b>FUNDS</b>	<b>ACTUAL FY 2023-24</b>	<b>BUDGETED FY 2024-25</b>	<b>ESTIMATED FY 2024-25</b>	<b>PROPOSED FY 2025-26</b>
<b>General Fund Revenues</b>				
Cash Forward from Previous Year	2,156,532.09	2,544,167.76	1,192,723.37	3,341,395.40
Local Taxes (all types)	2,921,826.10	3,155,925.10	2,445,637.00	2,928,282.43
Grants	20,038.33	173,479.00	1,063,108.00	8,300.00
Charges and Fees	854,315.15	659,840.00	2,373,590.79	708,369.50
Transfers from other Funds	3,207,380.00	6,034,380.00	6,057,380.00	3,407,380.00
<b>Total General Fund Revenues</b>	<b>9,160,091.67</b>	<b>12,567,791.86</b>	<b>13,132,439.16</b>	<b>10,393,727.33</b>
<b>General Fund Expenses</b>				
Administration	772,178.78	1,626,830.00	1,011,453.43	1,806,641.88
Police	2,598,318.84	4,272,565.00	3,726,494.40	3,950,926.23
Fire	253,455.54	362,800.00	265,341.17	439,592.75
Parks & Cemetery	2,726,426.97	3,669,730.00	3,011,325.23	1,254,832.30
Library	888,012.24	1,250,910.00	972,731.78	1,238,269.78
Swimming Pool	230,754.17	291,139.50	149,466.65	274,729.84
Zoning & Building	496,676.52	670,235.00	513,528.62	853,106.30
Animal Control	111,037.42	155,498.00	140,702.48	181,234.50
Contingent Reserve	100,000.00	30,000.00	30,000.00	60,000.00
Cash Reserve / Carryover	983,231.19	238,084.36	3,311,395.40	334,393.76
<b>Total General Fund</b>	<b>9,160,091.67</b>	<b>12,567,791.86</b>	<b>13,132,439.16</b>	<b>10,393,727.33</b>
<b>Debt Service</b>	1,993,625.76	14,796,100.11	3,705,407.87	15,292,676.97
<b>Street</b>	13,539,603.52	24,933,873.09	12,883,510.56	26,830,131.62
<b>Rescue Squad</b>	568,432.80	570,712.97	581,565.95	667,846.27
<b>Sales Tax</b>	7,869,865.68	6,215,596.04	5,998,784.02	5,291,456.95
<b>Insurance</b>	178,427.49	433,634.19	364,135.81	513,503.04
<b>Wastewater</b>	2,268,143.97	6,681,731.30	2,418,990.34	7,067,790.48
<b>Water</b>	31,570,811.44	24,782,025.70	21,540,580.02	30,724,653.42
<b>Hotel/Motel Occupation Tax</b>	393,984.82	372,456.76	376,800.48	262,770.98
<b>Donated Funds</b>	552,784.73	66,811.70	625,638.90	194,397.33
<b>Economic Development (LB 840)</b>	1,128,802.80	891,241.62	3,416,921.42	3,660,063.42
<b>Keno</b>	334,458.40	294,369.48	325,432.51	419,568.91
<b>TIF 3 - Woodhouse Body Shop</b>	107,442.63	91,024.77	144,039.43	50,371.76
<b>TIF 4 - Transformation Hill</b>	346,468.16	228,759.91	279,798.35	246,637.98
<b>TIF 5 - Holiday Inn</b>	71,871.44	36,780.39	92,500.14	66,264.19
<b>TIF 6 - KJK Investments Wehrli</b>	0.00	0.00	9,403.00	18,320.12
<b>TIF 7 - KS Commercial LLC</b>	5,973.76	7,372.58	22,810.21	39,270.03
<b>TIF 8 - Jenning Property</b>	3,000.00	3,100.00	3,000.00	3,100.00
<b>TIF 9 - Lion Trail Townhomes</b>	7,500.00	7,500.00	7,500.00	Closed
<b>TIF 10 - Blair Crossing</b>		7,500.00	15,000.00	7,500.00
<b>*CDBG Reuse Fund</b>	Closed	Closed	Closed	Closed
<b>*TIF 1 - Two Rivers Bank</b>	Closed	Closed	Closed	Closed
<b>*TIF 2 - Downtown / 13th &amp; Front Sts</b>	Closed	Closed	Closed	Closed
<b>*American Rescue Plan Act (ARPA)</b>	Closed	Closed	Closed	Closed
<b>Subtotal Non-General Funds</b>	<b>60,941,197.40</b>	<b>80,420,590.61</b>	<b>52,811,819.00</b>	<b>91,356,323.47</b>
<b>TOTAL ALL FUNDS</b>	<b>70,101,289.07</b>	<b>92,988,382.47</b>	<b>65,944,258.16</b>	<b>101,750,050.81</b>

City of Blair  
IN  
Washington County, Nebraska

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September 2025, at 6:30 o'clock P.M., at Blair City Hall Council Chamber for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	\$ 61,543,324.78
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 46,049,960.88
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 94,035,071.17
2025-2026 Necessary Cash Reserve	\$ 6,739,775.32
2025-2026 Total Resources Available	\$ 100,774,846.49
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 3,158,601.30
Unused Budget Authority Created For Next Year	\$ 97,213.44

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 2,649,563.13
Personal and Real Property Tax Required for Bonds	\$ 509,038.17

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of September 2025, at 7:00 o'clock P.M., at Blair City Hall Council Chamber for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	86,562,332.56	94,035,071.17	9%
Property Tax Request	\$ 3,068,993.50	\$ 3,158,601.30	3%
Valuation	1,071,009,083	1,110,225,024	4%
Tax Rate	0.286553	0.284501	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.276430		

City of Blair  
IN  
Washington County, Nebraska

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body meet on the 9th day of September 2025, at 6:30 o'clock P.M., at Blair City Hall Council Chamber for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. This corrected notice shows a higher Disbursement and Total Resources for 2025-2026 but the same Tax Requirement. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	\$ 61,543,324.78
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 46,049,960.88
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 95,010,275.48
2025-2026 Necessary Cash Reserve	\$ 6,739,775.32
2025-2026 Total Resources Available	\$ 101,750,050.80
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 3,158,601.30
Unused Budget Authority Created For Next Year	\$ 97,213.44

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 2,649,563.13
Personal and Real Property Tax Required for Bonds	\$ 509,038.17

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body meet on the 9th day of September 2025, at 7:00 o'clock P.M., at Blair City Hall Council Chamber for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request, which did not change in this notice.

	2024	2025	Change
Operating Budget	86,562,332.56	95,010,275.48	10%
Property Tax Request	\$ 3,068,993.50	\$ 3,158,601.30	3%
Valuation	1,071,009,083	1,110,225,024	4%
Tax Rate	0.286553	0.284501	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.276430		