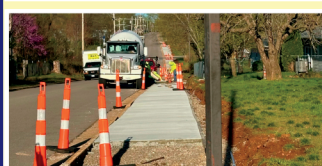


CITY OF FISCAL YEAR 2026 LEBANON ADOPTED BUDGET



City of Lebanon, Missouri

**Adopted
Annual Operating Budget**

July 1, 2025 – June 30, 2026

Prepared by the Finance Department

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Introduction



Date: May 27, 2025

To: Honorable Mayor Jared Carr and Members of the City Council:

RE: FY 2026 Annual Budget for the City of Lebanon

On behalf of the City of Lebanon staff, it is my pleasure, pursuant to the requirements of Sections 67.010 and 67.020 of the Revised Statutes of Missouri, to submit to the City Council the proposed budget for the City of Lebanon for Fiscal Year 2026 beginning July 1, 2025. The proposed budget totals \$71,618,263 for FY 2026 and is 6.4% increase over the adjusted adopted FY 2025 budget of \$67,829,208. The increase is attributable to higher salary and benefit costs for city staff, increased costs for property and casualty insurance premiums and a significant increase in funding for new capital improvement projects throughout the City.

This transmittal letter seeks to provide a general summary of the overall goals and objectives of the proposed budget. The budget is designed to meet the strategic goals outlined by the Mayor and Council in their annual planning retreat, improve citizen satisfaction as measured by the biennial citizen and business survey and keep the City of Lebanon moving forward on a strong and stable financial footing.

Revenues

Solid revenue growth from a strong local economy continue to allow the City to meet and exceed most of its budgeted revenue targets. This consistent revenue growth is projected to extend into next year.

- Property taxes which support the general fund are projected to grow by 2.9% later this year. While the preliminary assessed valuation for 2025 in the City of Lebanon have increased over 11%, the City is required by the Constitution of the State of Missouri to rollback its tax rates to collect no more than an inflationary increase of 2.9%. This increase is projected to bring in a total of \$905,000 or an additional \$105,000 over the adopted property tax estimate for FY 2025.
- Sales taxes, of which the city collects for four different purposes, are projected to grow by an additional 1.5% over current estimates for FY 2025. Each half-cent of sales tax is expected to generate just under \$2.4 million (\$2,395,000) next year.
- July 1, 2025 will see the final 2.5 cent yearly increase in the gas tax for the State of Missouri. The City's share of state gas tax revenues is expected to increase by \$163,000 over the adopted 2025 estimate to \$588,000 next year.
- Marijuana sales tax collections are recorded in the Public Safety Sales Tax budget for the first time in the FY 2026 budget. The 3% marijuana sales tax is expected to generate \$140,000 in annual revenue next year with nearly all of it being immediately redirected to support treatment services of Laclede County Drug Treatment Court.

Other Significant Budget Changes

The FY 2026 budget incorporates many significant budget changes across the organization and these changes are reflected in all departmental budgets for the coming year.

- Annual salary adjustments of at least 3% will be provided to all city staff not represented under a collective labor agreement on July 1, 2025.
- Annual salary adjustments of at least 3% will be provided to all city staff covered by a collective bargaining agreement with either the IAFF, IUPA, or the IBEW.
- In addition, to the annual salary adjustment, this budget also implements a pay scale adjustment that moves the minimum starting salary in the City of Lebanon to \$15/hour from the previous minimum wage of \$13.75/hour. This is the direct result of voter approval of Proposition A and impacts staff in the Parks and Fire departments, as well as our current janitorial staff.
- Health insurance costs for the City of Lebanon are projected to increase over 34% from FY 2025 to FY 2026. This appears to have been the result of a desire to use accumulated reserves in the Benefits Fund. Those reserves have now been brought down to below minimum recommended levels and this budget fully funds those expected health insurance claims and administrative costs at \$2.9 million for FY 2026 as compared with funding of \$2.1 million in FY 2025. In addition, all staff members (approximately 76 of 167) who purchase health care for at least one dependent family member will be asked to contribute 5% more in FY 2026. Employees who elect only health care coverage for themselves (91 of 167) will continue to have no health care premium share costs in FY 2026.
- Property and casualty insurance, as well as workers compensation insurance costs, are expected to increase significantly on July 1, 2025, when our policies are renewed. It is estimated that total insurance costs will increase by 16.5% over current year costs for a total estimated expenditure of \$1.6 million in FY 2026. The largest increase is expected to occur in our commercial property insurance premiums, which are expected to increase nearly 44% from \$257,901 to \$370,513 next year. All insurance policies are currently out for bid, and it is hoped that some reductions in planned spending can be made by having the City absorb more financial risk by self-funding a larger portion of future claims, but currently this budget is presented with these current projected costs built into all departmental budgets.
- This budget recommends that the equivalent of 2% of all annual full-time salary costs in each department, besides Police and Fire, be allocated for employee professional development training. This funding will support conference attendance and travel, memberships in professional organizations and funding for continuing education classes so staff can stay

abreast of the latest developments and innovative ideas in their current career paths and bring those great ideas back to Lebanon.

- Lastly, a total of \$125,000 in one-time funding is provided in the General Fund in FY 2026 for a city-wide celebration of America's 250th birthday on July 4, 2026. The Council has already taken action to reserve the fireworks vendor, but more work remains to be done to make this celebration one that residents will never forget. The America 250 celebration may also serve as a prelude to the 150th anniversary of the incorporation of the City of Lebanon which will occur in 2027.

The rest of this letter will present the proposed FY 2026 City of Lebanon Budget in the context of the approved goals that were established in the fall of 2024 for the upcoming year.

Public Safety

The proposed FY 2026 budget seeks to maintain our commitment to public safety by investing in our personnel and equipment needed to keep Lebanon safe.

Police Department

- As previously mentioned, a minimum of four percent raise is budgeted for all public safety personnel in the Police and Fire Departments. This adjustment is in line with existing labor agreements and keeps us competitive with wages in surrounding communities.
- This budget also addresses the salary compression issues that have been occurring in the public safety departments. Recent efforts to increase starting pay for new police officers appear to be working as we are nearing full staffing for our uniformed officers. Unfortunately, this effort to increase starting pay has led to a compression of salaries for our more senior officers. Starting pay was raised to attract new officers to the City and now retention pay must be addressed to keep the team we have assembled. This budget proposes \$84,000 in total base salary adjustments for all Police personnel or up to a 2% increase for each year of service in their current position.
 - With the 4% salary adjustment and the one-time retention adjustment, the average salary increase for a member of the Lebanon Police Department will be 8.5% for FY 2025-26.
 - Conversations continue with Local 7 of the IUPA about the exact details of the plan implementation.
- This budget provides \$250,000 to replace and fully equip four new patrol cars in FY 2026. This ongoing commitment of \$250,000 will allow the city to replace the police fleet on a four-year cycle and therefore minimize costs associated with vehicle repair and downtime.

- The FY 2026 budget continues funding of \$100,000 for an embedded contract social worker who will manage persons in the community who interact with the Police Department needing ongoing mental health or substance abuse services. This type of work requires a different skillset to effectively handle these situations and will free up officer staff time to work on community policing and crime reduction efforts.
- This budget provides funding for two property and nuisance code inspectors in the Police Department after being transferred from Codes Administration. It should be noted that this move, earlier in FY 2025, has dramatically improved nuisance and property code enforcement in the City. The voluntary compliance rate for all new property and nuisance cases since the transfer of responsibility to the Police Department is 89%.
- Lastly, the budget includes self-supporting grant funding of \$476,509 for the Lake Area Narcotics Enforcement Group (LANEG). This program was previously supported by Camden County, but the city took over administrative support for this operation in 2025. Initial anecdotal data suggests that the relocation of that program to Lebanon and the resulting closer interaction with Lebanon Police has significantly increased our response to criminal drug activity in the community.

Fire Department

- Starting pay is an issue in the Lebanon Fire Department. Current starting pay for an entry-level fire candidate position in Lebanon is \$13.75/hour and below the new minimum wage of \$15/hour passed by Missouri voters in November of 2024. While the City could exempt itself from the provisions of Proposition A, the reality is that most surrounding markets with professional firefighting staff are currently paying starting salaries at or near \$50,000 per year. To offset the new higher minimum wage and to address the resulting pay compression, this budget proposes an increase of \$226,815 to be allocated to the Lebanon Fire Department for FY 2026. The new starting salary for a firefighter for the City of Lebanon will be \$16/hour or \$48,224/year and will be comparable to starting pay for other firefighters in the region. To address salary compression resulting from the new wage scale, each firefighter will receive a one-time 2% salary adjustment for each year of service in their current position. In addition, an annual salary adjustment of 4% will be provided consistent with the current IAFF labor agreement. As a result, the average increase in firefighter pay will be 20% for FY 2026.
- A new training chief is proposed to be added to the Fire Department at a cost of \$90,440 for FY 2025-26. This will allow the department to substantially increase the amount of in-house training for fire suppression and basic life support skills used by the department daily. In addition, the Fire Department will shift to a schedule of 48 hours on-duty and 96 hours off-duty

from the current 24-48 schedule to match the work schedules of nearly all surrounding communities.

Emergency Management

- New to the budget in FY 2026 is a program for Emergency Management and includes the following initiatives:
 - \$450,000 is added for the full year cost of the combined Public Safety Answering Point (PSAP) and Dispatch Center with Laclede County. This program started in the fall of 2024 and the FY 2026 budget is the first year of this cost being reflected in the budget.
 - \$30,000 is added to the budget for the City of Lebanon to share in the costs of the Laclede County Office of Emergency Management. This will provide approximately 25% of the current 2025 Emergency Management budget of \$120,000, while the City of Lebanon has approximately 50% of the population of Laclede County. A contribution of \$30,000 allows for the continued efficient delivery of services in a consolidated structure and is significantly cheaper than if the city were to stand up its own emergency management office. A formal agreement will still be needed between the City and County to finalize this structure.

Codes Administration

- The Codes Administration Department continues its work to keep up with the ongoing development and permitting activity within the City and this large work volume is expected to continue into and beyond the next budget year. To keep up with the demand and ensure that the City is responsive to ongoing needs related to building safety and development, this budget makes the following funding recommendations:
 - When responsibility for nuisance and property code enforcement was transferred to the Police Department, two inspectors were transferred to LPD, this resulted in the equivalent loss of one inspector position for ongoing building code inspections. The FY 2026 budget proposes the restoration of one new inspector position into Codes Administration at a full cost of \$58,716.
 - Responsibility for annual fire safety inspections will be transferred back to the Fire Department in FY 2026 from Codes Administration. No position changes are needed with this transfer as the Fire Department will proceed with the filling of a previously vacant inspector position. The goal of this program is that 80% of all commercial and industrial facilities will be inspected at least annually. In addition,

the Fire Department will resume an annual safety walk-thru for all large employers in the City.

- The Codes Administration Department remains tasked with addressing dangerous and unsafe structures in the City. This budget proposes \$100,000 in new resources to address about 40 dangerous and unsafe residential structures currently still standing in the City. The funding of \$100,000 should allow the City to demolish 10-12 structures per year. The Police Department has used their crime heat maps to prioritize the ten structures that should be taken down first, and any money of the current \$30,000 resources allocated to nuisance abatement funding and not needed can be redirected towards demolition.
- \$25,000 is also allocated in Fy 2026 to start a minor home repair program for eligible residents. Currently city staff are trying to identify a community partner such as the Love Your Neighbor program to further leverage these resources by providing volunteer labor to match city purchases of building materials. Initial eligibility would be limited to senior citizen, veteran and disabled homeowners who lack the means to make necessary housing repairs. The repairs would be limited to external use only, such as painting, windows, roof and porch repair. It is hoped that the community partner could also better leverage the \$25,000 in weatherization funds that are provided by the City of Lebanon through its electric utility and sometimes go unspent.
- Lastly, the Level-Up Lebanon cleanup program is recommended for \$10,000 in funding for FY 2026. This will allow the City to continue the yearly cleanup of bulky items and trash for all four wards, as well as provide additional services such as household hazardous waste and tire disposal which were requests made at the most recent clean-up event held on May 17, 2025.

Infrastructure and Utilities

The FY 2026 proposed budget continues the work of previous years to maintain and reinvest in our core City infrastructure such as our street network and utility systems.

- Utility rate increases of 7.1%, 10.8%, and 8.7% for the electric, wastewater and water utilities have been adopted by the Lebanon Board of Public Works on May 22, 2025, and are recommended for adoption in this budget. These increases will allow the systems to keep up with rising labor and other operating costs, as well as funding necessary to reinvest in the system. Even with these increases, reserve levels remain below the target levels of 40% for two of the three utilities. The need for adequate reserves is necessary so that the City can quickly and efficiently respond to restoring systems after major storm events which seem to be happening on a more regular basis. The average total monthly bill for a residential customer is

\$221.22, which is near the median cost for our surrounding communities and significantly below the average monthly bill for these three services in the metropolitan areas of this state.

- Funding of \$1.648 million in FY 2026 will allow the City to continue to move forward with planned stormwater management and retention projects throughout the City. This includes \$748,368 in previously approved American Rescue Plan (ARPA) funding for Mountrose, and West Bland sidewalk and stormwater projects. Continued growth of local sales tax collections and the prudent use of available reserves will hopefully allow us to accelerate the completion of these projects and move forward on new projects.
- Street overlay and sidewalk extension funding of \$1.327 million for FY 2026 in the Streets Fund will allow the City to complete all previously scheduled projects, such as Harwood Avenue and Rolling Hills Road, plus required funding for further reconstruction of sidewalks to meet ADA standards. Available funding of \$750,000 in the Capital Improvement Sales Tax should also allow the City to accelerate other planned road improvements or begin work on other high-priority projects such as improvements to Fremont and other narrow roads. The funding from the Capital Improvement Sales Tax will also allow the city to start planning and design for an interconnected network of sidewalks and trails that will connect the parks and schools together. This is a long-term project and will take many years to fully build-out, but this work has been identified as a priority focus in our citizen satisfaction surveys.
- A new Assistant Director of Public Works position is added to the budget at a full cost of \$122,150. This senior level position will be able to assume more project management responsibilities, allowing for more work to get underway and also begin the important work of succession planning in the Department.

Parks and Recreation

The FY 2026 budget for the Lebanon Parks and Recreation Department continues the ongoing efforts to provide residents and visitors to the City with safe, and well-maintained recreation facilities.

- In FY 2026, the budget for seasonal workers is adjusted by 9% as the minimum wage moves from \$13.75/hour to \$15.00/hour. This adjustment requires an additional \$25,311 in seasonal wages next year for a total of \$311,524 in FY 2026.
- All capital improvement projects continue as planned for FY 2026. Due to continued sales tax growth and stronger than required reserves in the Parks Fund, an additional \$725,000 is provided in FY 2026 to accelerate currently planned capital projects or potentially acquire additional park land in the southeast part of the City.

Economic Development and Tourism

The FY 2026 budget continues the work started in prior years to build Lebanon into the preferred destination for retail, commercial and industrial development in south central Missouri.

- The 2026 fiscal year will see the grand opening of the new Lebanon Medical Simulation Lab facility. This unique partnership between the school district, Ozarks Technical College, the area health care providers, and the city has helped to create a state-of-the-art facility that will train students throughout the region hoping to pursue a career in health care. The long-term goal of the facility is to help Lebanon address its current health care provider shortage and further develop the City as a regional center for health care treatment and services.
- An additional administrative position is added to the FY 2026 budget at a total cost of \$72,927 to support the continuing redevelopment and program efforts of the Downtown Business District. Additional staff assistance is needed to keep up with the myriad of special and recurring events that are happening downtown. With this additional staffing, staff would recommend that all operations of the Farmers Market be folded into the responsibilities of this role at the end of the 2025 market season. The additional staffing will also allow the Executive Director of the DTBD to spend more time developing additional events and activities downtown, as well as strategic planning and completing the establishment of the community improvement district.
- Funding of \$25,000 is provided in the Tourism budget for the City to take ownership of and complete a full restoration of the historic Munger Moss Motel sign on Route 66. The goal of this effort is to have the sign fully restored and operational in time for the Route 66 centennial in June of 2026.
- Efforts to promote Lebanon as a regional center for tourism and travel continue with this budget. A total of \$160,500 is allocated in the FY 2026 budget for direct marketing of Lebanon in this part of Missouri, the state as a whole, and even in foreign countries. Included in this amount is \$95,000 of grant assistance from the state of Missouri. This budget does not anticipate any revenue from the proposed increase in the local hotel-motel tax. Should that election be successful, the first collections would be received in February of 2026.
- This budget also recommends \$873,000 in expenditures to rehabilitate the taxiways at the Floyd W. Jones Lebanon Regional Airport. 90% of this project will be paid by federal aviation grants received through the Missouri Department of Transportation. In addition, \$65,000 is provided to replace an aging aircraft refueling truck. The sale of aviation fuel is the largest local revenue source used to support the operations of the airport.
- The FY 2026 budget includes \$500,000 from the Capital Improvement Sales Tax for ongoing repairs and improvements at the Cowan Civic Center. Included in this funding are projects to

replace portions of the siding of the building which have become weathered, new pumps and equipment for the pool, and improvements to the parking lot.

Internal Services

The goal of the Internal Services group is to provide superior customer service to the City's internal and external customers and in FY 2026, the following objectives are to be implemented with the budget:

- The proposed FY 2026 budget seeks to simplify the accounting associated with the administrative work necessary to implement the budget. Under the old process, internal support departments like Purchasing, Facilities, and Information Technology would literally code each payment they made into 20 different accounts. This approach resulted in lost productivity as staff spent hours each week coding payments and salary costs to various cost centers. In addition, it also added work for the Finance Department, who had to reconcile the multitude of payments at the end of each month, delaying the monthly close, and preventing the sharing of financial data on a timely basis. A solution will be implemented along with our new financial system, Casselle, with the start of the new fiscal year. Rather than cost coding and moving multiple transactions, accurate budgets are established for each of the internal service departments. As bills or employees get paid, those costs get charged to only one account and in only one department. The internal service department is then reimbursed by the benefiting department through what is called an "administrative service charge" which is calculated at the start of each fiscal year based on a simpler methodology (HR costs allocated by share of total positions or purchasing based on the non-personnel budget for each department). In FY 2026, a total of \$1,245,250 will be collected from the enterprise and self-supporting funds representing 49% of the budget of the internal service departments.
 - Ironically, this new approach delivers almost the exact same dollars as the more cumbersome methodology. In 2025, the electric fund will reimburse the City a minimum of \$447,719 in support costs and in FY 2026 the electric fund will pay a maximum of \$452,183 for support services rendered. We expect this new process to speed up the monthly financial close, free up more staff time for more value-added work, provide budget certainty and increase the transparency with which the internal service departments operate.
- A currently vacant position will be reclassified in the Finance Department for the purpose of budget preparation, quarterly budget reporting, and monthly performance management. Our new financial system will generate a wealth of information, but it takes dedicated staff resources to maximize the use and capability of this new system.
- The first year of costs associated with the maintenance of our new HR and Finance system, Casselle, are included in the Information Technology budget in the amount of \$132,000.

- Tuition reimbursement funding for City employees is consolidated into the Human Resources Department in the amount of \$25,000 to ensure that all employees have equal access to tuition reimbursement without regard to departmental budget constraints. In addition, smaller expenses like life insurance premiums and administrative fees for health care savings counts are consolidated into HR and distributed out to everyone based on the new administrative service charge calculation.
- Our ongoing efforts to constantly interact and connect with our residents are enhanced this year with a \$10,000 budget addition to rent a digital billboard on Jefferson Ave. to better communicate with our residents. The messaging can be changed frequently and will allow the City to advertise upcoming events of interest or important deadlines that residents need to be aware of.

Conclusion

The FY 2026 budget as presented showcases the strong overall financial condition of the City. While very healthy reserves are needed in the General Fund and utility funds to address emergency situations and protect our ability to borrow money when needed, other funds with ample reserves can see those funds utilized for efforts to improve the City. Work will continue this year and every year to maximize the amount of reserves held in the City's General Fund and utility funds, while also trying to meet the needs of our residents and safeguard public assets. The current financial position of the City is strong, and the approach outlined by your priorities and in this budget will hopefully only make it stronger.

I want to take this opportunity to yet again compliment the Mayor and City Council and the residents of the City of Lebanon on the quality and continued commitment of your city staff. This year's budget process was a difficult one, as they have dealt with staff turnover, hours of training and testing for a new financial system and a new City Administrator who started asking lots of questions when joining in the middle of the process. The staff not only responded but are presenting a budget for your consideration that is not just balanced, but reflective of your priorities and the residents of this City. We stand ready to answer any questions or concerns that you may have as you consider this budget.

Respectfully Submitted,

Troy M. Schulte
City Administrator

Financial Summary



City Overall Funds Balance

All Funds Balance

Fund Balance December 2024

Total Cash as of 12/31/24	17,245,253
Remaining FY25 Operating Income	32,160,841
Less remaining expenses *	(36,162,912)

<i>Unrestricted Cash -Operating & Reserve</i>	13,243,183
<i>Unrestricted Cash -Reserve</i>	17,241,018
<i>Unrestricted Cash Total (Est 6/30/25)</i>	30,484,201
<i>New Operating Revenue - Operating</i>	
<i>New Revenues for FY 2025-26</i>	71,427,709
<i>Total Available for Appropriations</i>	101,911,910

<i>New Fund Appropriations</i>	73,886,926
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Fund Balances

<i>Estimated Ending Balance - Operating</i>	10,783,965
<i>Estimated Ending Balance - Reserve</i>	17,241,019
<i>Total Combined Fund Balance</i>	28,024,984
<i>% Total Operating Expenditures</i>	37.9%
<i>30% Reserve Requirement</i>	22,166,078
<i>Excess Reserves (Fund Balance - Res. Req.)</i>	5,858,906

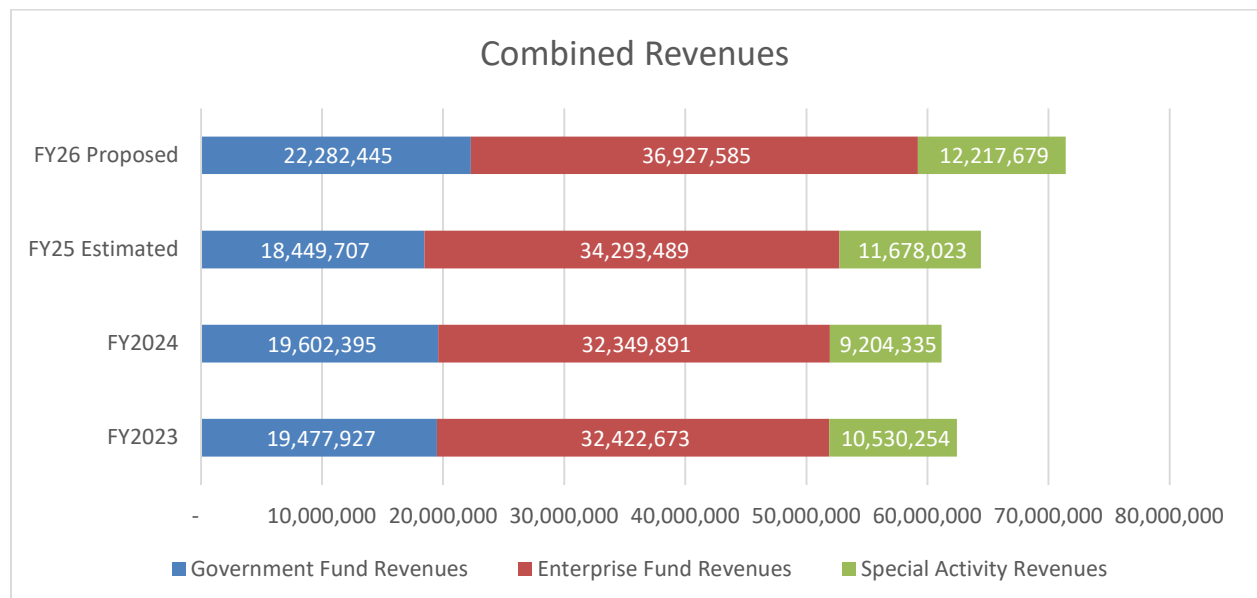
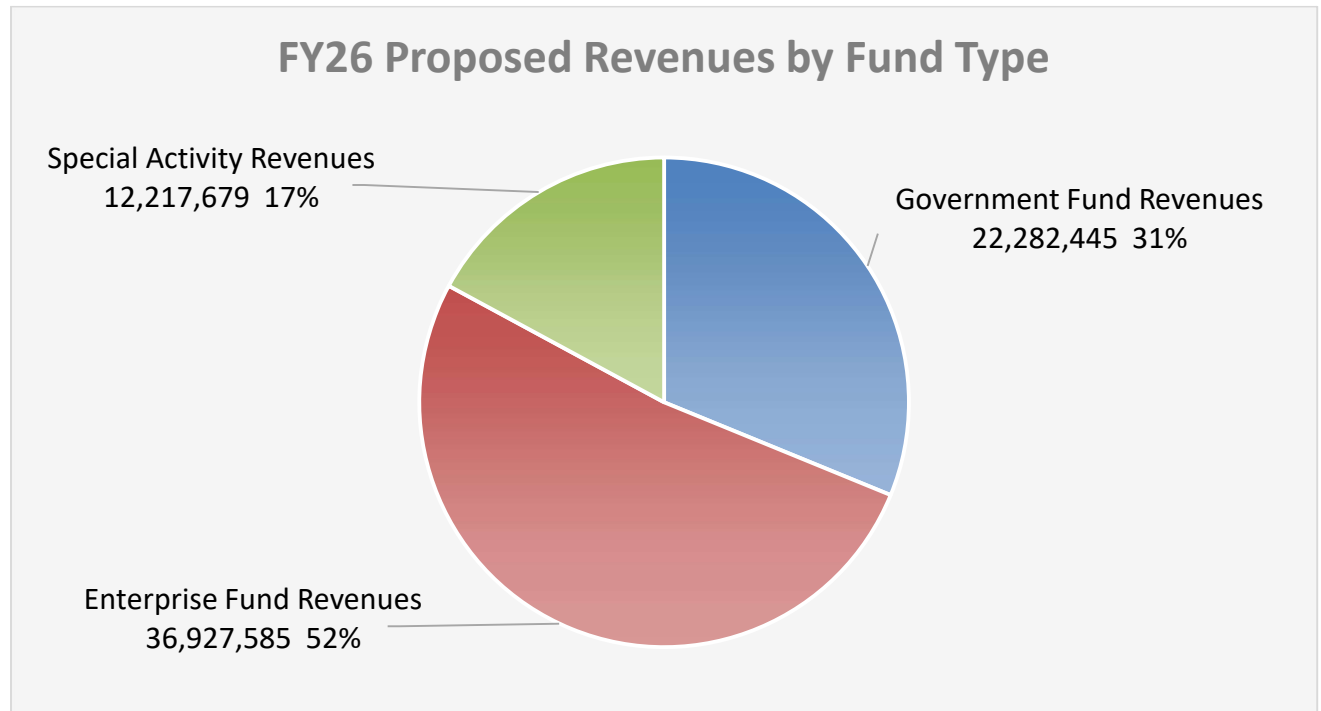
Notes:

This balance assumes a fully expended FY2025 Budget including encumbered items.
Internal Service Fund expenses are not included in calculating new appropriations

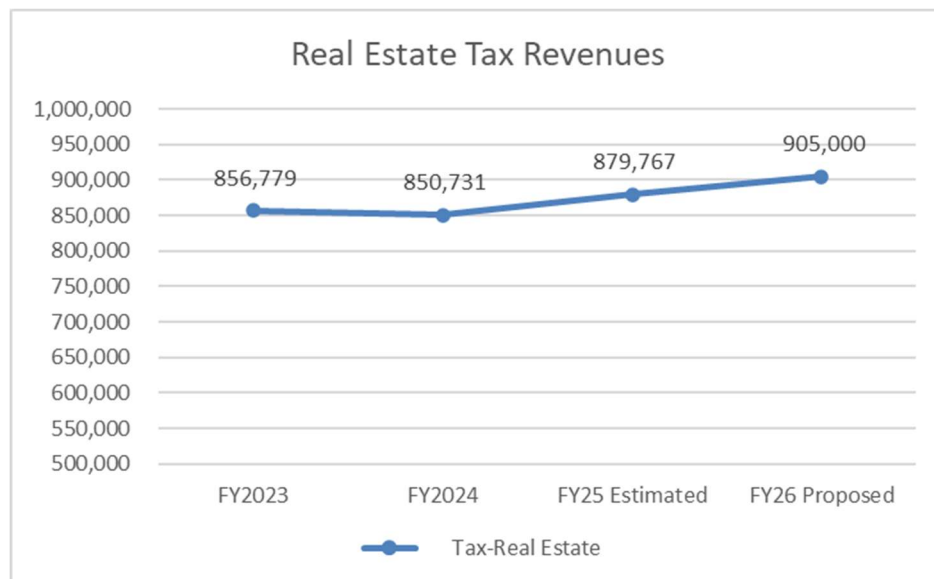
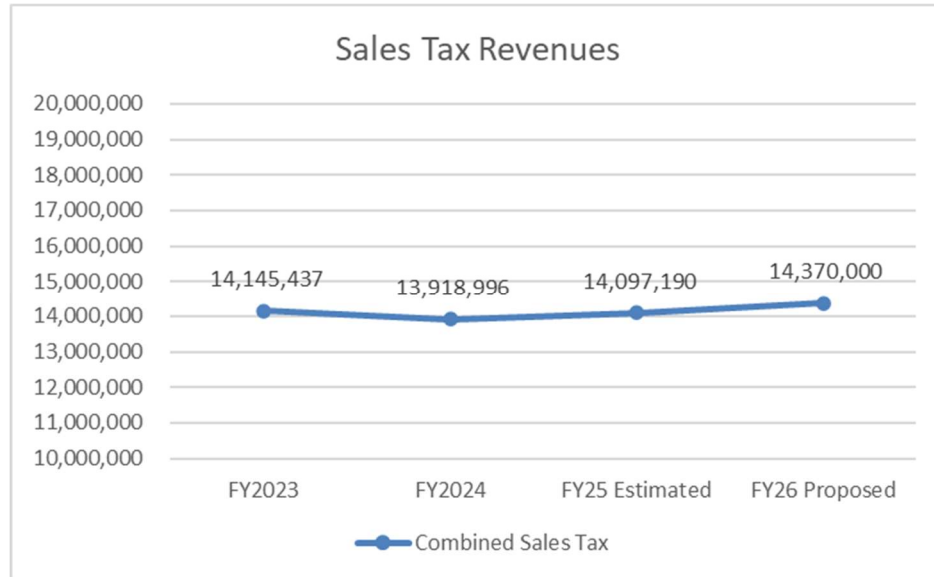
Revenues and Expenses by Fund

	<u>FY2023</u>	<u>FY2024</u>	<u>FY25 Estimated</u>	<u>FY26 Proposed</u>
Revenue by Fund				
City of Lebanon MO				
<i>General</i>	8,488,159	8,753,034	8,066,335	9,873,385
<i>Public Safety</i>	2,342,663	2,458,378	2,217,233	2,401,000
<i>Street</i>	3,693,838	3,266,049	2,750,363	3,193,000
<i>Stormwater</i>	579,928	790,665	645,358	1,347,118
<i>Capital</i>	2,357,066	2,374,748	2,154,279	3,436,900
<i>Elm St Corridor CID</i>	37,613	37,555	36,931	38,000
<i>ARPA</i>	1,531,298	7,535	2,527	-
<i>Tourism</i>	312,607	308,742	204,891	336,943
<i>Economic Development</i>	1,119,767	1,330,008	1,103,420	1,103,420
<i>Code Administration</i>	1,550,256	1,105,771	2,543,369	1,178,027
<i>Internal Service</i>	1,102,440	1,217,333	670,457	1,747,641
<i>Benefits</i>	3,911,500	4,075,347	4,611,928	5,495,327
<i>Airport</i>	899,964	1,068,769	1,946,361	1,755,498
<i>Downtown Business District</i>	64,808	53,276	80,666	86,314
<i>Parks</i>	2,016,271	1,959,522	1,987,805	2,031,042
<i>Electric</i>	26,112,082	26,196,805	27,830,659	29,809,637
<i>Fiber</i>	58,973	51,476	30,584	28,000
<i>Waste Water</i>	4,022,799	3,995,768	4,033,452	4,487,842
<i>Water</i>	2,228,819	2,105,842	2,398,794	2,602,107
<i>LANEG</i>	-	-	477,474	476,509
Total City of Lebanon MO	62,430,854	61,156,621	63,422,594	71,427,709
Expense by Fund				
City of Lebanon MO				
<i>General</i>	7,684,316	8,610,061	9,056,029	10,069,316
<i>Public Safety</i>	2,130,157	2,150,812	3,241,529	4,585,870
<i>Street</i>	3,278,732	2,967,798	4,236,594	3,902,506
<i>Stormwater</i>	306,183	460,430	972,377	1,935,060
<i>Capital</i>	2,735,334	1,589,452	1,927,196	5,185,579
<i>Elm St Corridor CID</i>	56,884	44,500	30,607	-
<i>ARPA</i>	757,067	617,547	1,586,043	-
<i>Tourism</i>	285,755	299,915	287,534	251,130
<i>Economic Development</i>	1,450,464	1,347,712	679,613	2,220,988
<i>Code Administration</i>	696,495	783,854	1,486,225	1,040,960
<i>Internal Service</i>	1,159,785	1,297,974	1,804,354	1,738,681
<i>Benefits</i>	3,978,912	4,000,775	4,562,977	5,546,506
<i>Airport</i>	899,964	1,021,321	1,562,643	1,736,852
<i>Downtown Business District</i>	69,201	73,051	139,325	224,579
<i>Parks</i>	1,615,435	1,820,963	2,027,059	3,175,462
<i>Electric</i>	26,751,041	26,671,723	26,928,064	31,098,438
<i>Fiber</i>	80,144	36,924	26,255	41,031
<i>Waste Water</i>	2,912,806	3,636,604	4,297,538	5,216,783
<i>Water</i>	1,949,301	2,101,105	2,333,028	2,640,051
<i>LANEG</i>	-	-	477,474	476,509
Total City of Lebanon MO	58,797,977	59,532,521	67,423,362	80,609,792

Revenues Overview



The graphs below highlight changes in sales and real estate tax revenues from 2023 through 2025. This reflects a moderation in growth rates but does not indicate a significant economic contraction.



FY2026 New Appropriations By Fund Type

Governmental	28,853,793
Enterprise	38,996,303
Special Activity	6,036,830

01 - General Fund	10,069,316
03 - Public Safety Fund	4,585,870
08 - Street Fund	3,902,506
16 - Stormwater Fund	1,935,060
22 - Capital Fund	5,185,579
79 - Parks Fund	3,175,462

80 - Electric Fund	31,098,438
83 - Fiber Fund	41,031
85 - Wastewater Fund	5,216,783
87 - Water Fund	2,640,051

40 - Tourism Fund	336,943
45 - Economic Development	2,220,988
50 - Code Administration	1,040,960
73 - Airport Fund	1,736,852
75 - Downtown Business District Fund	224,579
34 - ARPA	0
24 - Elm Street CID	0
96 - LANEG	476,508

Total Net Budget: 73,886,926

60 - Internal Services	1,738,681
70 - Benefits Fund	5,546,506
Total Internal Services:	7,285,187

Total Gross Budget 81,172,113

Debt Schedule

FY2026 Debt Service Requirements

	Outstanding Principal as of July 1, 2025	Principal & Interest Payments 2025-2026
Certificates of Participation (Funding for Goodwin Hollow / WWTP & Water Tower Renovations)		
Water - 87		
Series 2020-A	\$ 299,487	\$ 41,465
Series 2020-B	\$ 199,102	\$ 27,507
Series 2021	\$ 33,390	\$ 3,440
Wastewater - 85		
Series 2020-A	\$ 3,065,992	\$ 424,500
Series 2020-B	\$ 874,361	\$ 120,797
Series 2021	\$ 1,504,406	\$ 154,975
Capital Fund (Civic Center)		
Series 2020-A	\$ 724,522	\$ 77,943
Series 2020-B	\$ 231,538	\$ 24,839
Series 2021	\$ 472,204	\$ 34,064
Lease Purchase Agreements		
Application Truck – 85	\$ 49,685	\$ 25,760
Excavator – 85	\$ 50,970	\$ 26,426
Combo Cleaning Truck - 85	\$ 122,335	\$ 62,852
Dump Truck – 85	\$ 49,470	\$ 25,416
Dump Truck - 08	\$ 49,470	\$ 25,416
75ft FLadder Truck – 03	\$ 510,360	\$ 106,929
Quick Attack Fire Truck -03	\$ 68,021	\$ 69,082
Elm Street Overlay – 08	\$ 162,665	\$ 79,212
Other Long-Term Debt		
Public Safety Building - 03	\$ 2,555,000	\$ 198,985

Personnel

Staffing by Department	Salary Grade	FY 2024 Budget	FY 2025 Budget	FY 2026 Proposed
<i>Municipal Court</i>				
Clerk I (Court Clerk)	L05	1	1	1
Clerk III (Court Clerk)	L07	1	1	1
Municipal Judge		0.5	0.5	0.5
Security Officer I (Courtroom Security Officer)	L06	1	1	0
Total Municipal Court		3.5	3.5	2.5
<i>Prosecuting Attorney</i>				
Prosecutor		0.5	0.5	0.5
Total Prosecuting Attorney		0.5	0.5	0.5
<i>Fire</i>				
Captain	F06 - F07	3	3	3
Deputy Chief	L14	0	0	1
Fire Chief	L16	1	1	1
Firefighter	F02 - F03	12	12	15
Inspector III (Fire Inspector)	L10	1	1	1
Lieutenant	F04 - F05	3	3	6
Total Fire		20	20	27
<i>Police</i>				
Animal Control Officer	L04	2.5	2.5	2.5
Chief Communications Officer	L10	1	1	0
Clerk I (Evidence/Records Clerk)	L05	1	1	2
Clerk III (Police Analyst)	L08	1	1	1
Dispatcher I - II	L04	6	6	0
Inspector (Property)	L07	2	2	2
TAC	L05	1	1	0
Lieutenant	L11	2	2	3
Police Chief	L16	1	1	1
Police Officer I - II	L07 - L08	15	15	21
Police Sergeant I - II	L09 - L10	5	5	4
Total Police		37.5	37.5	36.5
<i>Civic Center</i>				
Custodian	L01	0.5	0	0

Maintenance/Operations Worker I	L02	1	0	0
Maintenance/Operations Worker III	L04	1	0	0
Maintenance/Operations Worker V	L07	1	0	0
Office Support Assistant	L05	1	1	1
Promotion Event Coordinator	L07	1	1	1
Total Civic Center		5.5	2	2
Administration				
City Administrator	Contract	1	1	1
Clerk III (Assistant to the CA)	L07	1	1	1
Community Service Coordinator Liaison	L06	0.5	0.5	0.5
Communications Manager	L10	1	1	0
Total Administration		3.5	3.5	2.5
Communications				
Communications Manager	L10	0	0	1
Total Communications		0	0	1
City Clerk				
City Clerk	L15	1	1	1
Deputy City Clerk	L10	1	1	1
Total City Clerk		2	2	2
Recycling				
Maintenance/Operations Worker I	L02	0	0	0
Total Recycling		0	0	0
Finance				
Accounting Technician II	L09	2	2	2
Accounting Technician I	L08	0	0	0
Accounting Technician III	L10	1	1	1
Budget Analyst	L10	0	0	1
Director of Finance	L16	1	1	1
Office Support Assistant	L05	1	1	1
Total Finance		5	5	6
Purchasing and Warehouse				
Inventory Specialist	L07	0	0	2
Purchasing Agent	L09	0	0	1
Total Purchasing & Warehouse		0	0	3

Facilities Management				
Maintenance/Operations Worker I	L02	0	0	1
Maintenance/Operations Worker III	L04	0	0	1
Maintenance/Operations Worker V	L07	0	0	2
Operations Manager	L12	0	0	2
Seasonal Maintenance Worker	L00	0	0	0.5
Total Facilities Management		0	0	6.5
Human Resources				
Human Resource Coordinator	L07	1	1	1
Human Resource Director	L15	1	1	1
Human Resource Manager	L11	1	1	1
Total Human Resources		3	3	3
Information Technology				
IT Director	L15	0	0	1
Network Manager	L11	0	0	1
System Administrator	L08	0	0	1
System Analyst	L07	0	0	1
Total Information Technology		0	0	4
Total General Fund		80.5	77	96.5
Public Safety				
Clerk I (Evidence/Records Clerk)	L05	1	1	0
Fire Lieutenant	F04 - F05	3	3	0
Firefighter	F02 - F03	3	3	0
Police Deputy Chief	L14	0	0	0
Police Lieutenant	L11	0	0	0
Police Officer I - II	L07 - L08	9	9	0
System Analyst	L7	1	1	0
Total Public Safety		17	17	0
Street Division				
Asstant Director of Public Works	L12	0	0	1
Clerk IV (Public Works Analyst)	L08	1	1	1
Concrete Finisher I - II	L05 - L06	1	1	1
Concrete Finisher IV	L08	3	3	3
Concrete Finisher V	L09	1	1	0
Equipment Operator II	L06	2	2	1
Equipment Operator III	L07	5	5	4

Equipment Operator V	L09	1	1	1
Equipment Technician I	L05	2	2	2
Operations Manager (Street Maintenance)	L12	1	1	1
Street Construction Worker II	L05	0	0	1
Street Construction Worker III	L06	0	0	1
Street Maint. Worker/Equip Tech 1	L05	0	0	1
Street Superintendent	L14	1	1	1
Total Street Division		18	18	19
Tourism				
Tourism Director	L13	1	1	1
Total Tourism		1	1	1
Codes Administration				
Code Administrator	L14	1	1	1
Codes Administration Representative	L09	0	0	0
Equipment Technician III (Compliance Specialist)	L07	1	1	1
Inspector I	L07	4	4	1
Inspector II	L08	0	0	4
Office Support Assistant	L05	1	1	1
Planning and Zoning Manager	L11	1	1	1
Total Codes Administration		8	8	9
Garage				
Equipment Technician II	L06	1	1	1
Equipment Technician IV	L08	1	1	1
Equipment Technician V	L09	1	1	1
Total Garage		3	3	3
Purchasing & Warehouse				
Inventory Specialist	L07	2	2	0
Project Manager	L11	1	0	0
Purchasing Agent	L09	1	1	0
Total Purchasing & Warehouse		4	3	0
Information Technology				
Help Desk Administrator	L06	0	0	0
IT Apprentice	L04	1	1	0
IT Director	L15	1	1	0
Network Manager	L11	1	1	0
System Administrator	L08	0	0	0

System Analyst	L07	0	0	0
Total Information Technology		3	3	0
Facilities Management				
Maintenance/Operations Worker I	L02	0	1	0
Maintenance/Operations Worker III	L04	0	1	0
Maintenance/Operations Worker V	L07	1	3	0
Operations Manager	L12	1	1	0
Seasonal Maintenance Worker	L00	0.5	0.5	0
Total Facilities Management		2.5	6.5	0
Janitorial Services				
Custodian	L01	2.5	3	3
Total Janitorial Services		2.5	3	3
Total Internal Service Fund		15	18.5	6
Airport				
Airport Supervisor	L10	1	1	1
Maintenance/Operations Worker I	L02	0.5	0.5	0.5
Maintenance/Operations Worker V	L07	1	1	1
Total Airport		2.5	2.5	2.5
Downtown Business District				
DTBD Director	L11	0	0	1
Promotion Event Coordinator	L07	0	0	1
Total Downtown Business District		0	0	2
Parks				
Assistant Park Director	L08	1	1	1
Front Desk/Concession Attendant	L00	6.5	6.5	6.5
Lifeguard I	L00	7	7	8
Lifeguard II	L01	1	1	1
Maintenance/Operations Worker I	L02	0.5	0.5	0
Maintenance/Operations Worker II	L03	3	3	3
Parks Director	L15	1	1	1
Pool Manager	L02	0.5	0.5	0.5
Seasonal Maintenance Worker	L00	3	3	1
Total Parks		23.5	23.5	22
Electric				

Apprentice Lineman I	IBEW Agreement	3	0	0
Apprentice Lineman II	IBEW Agreement	1	2	0
Apprentice Lineman III	IBEW Agreement	3	1	2
Apprentice Lineman IV	IBEW Agreement	0	2	1
Customer Service Representative	L06	1	1	1
Electric Superintendent	L15	1	1	1
Equipment Tech II (Utility Meter Service Tech)	L06	1	1	1
Journeyman Lineman I	IBEW Agreement	2	4	6
Journeyman Lineman II	IBEW Agreement	4	4	4
Operations Manager	L12	1	1	1
Operations Specialist	L14	2	2	2
Utility Billing Coordinator	L08	1	1	1
Utility Service Technician	L07	1	1	0
Utility Operations Supervisor	L10	1	1	1
Total Electric		22	22	21
Wastewater				
Chief WWTP Operator	L10	0	0	1
Customer Service Representative	L06	1.5	1.5	1.5
Environmental Services Superintendent	L14	1	1	1
Equipment Operator I	L05	0.5	1	0
Equipment Operator II	L06	2	4	1
Equipment Operator III	L07	1	2	1
Equipment Operator IV	L08	2	2	2
Equipment Technician I	L05	1	0	0
Equipment Technician II	L06	3	4	5
Equipment Technician III	L07	2	0	3
Equipment Technician IV	L08	0	1	1
Equipment Technician V	L09	2	1	1
Operations Manager	L12	1	1	1
Total Wastewater		17	18.5	18.5
Water				
Customer Service Representative	L06	1	1	1
Equipment Operator I	L05	0.5	1	1
Equipment Operator II	L06	2	2	2
Equipment Operator III	L07	1	0	0

Equipment Operator IV	L08	0	1	1
Equipment Technician II	L06	1	0	0
Equipment Technician III	L07	1	1	1
Equipment Technician IV	L08	1	0	0
Operations Manager	L12	1	1	1
Public Works Director	L16	1	1	1
Total Water		9.5	8	8
Unallocated Positions				
Unallocated Positions		11	11	0
All City		225	225	205.5

Capital Summary

Capital is defined as outflows for a good that has an expected life of more than one year and cost over \$5,000. Capital items include real property, office equipment, furnishings and vehicles. A capital improvement is a necessary or desirable project that extends or improves infrastructure and enhances the City's ability to provide safe and desirable services for the benefit of the community and the quality of life in Lebanon. By ordinance, all capital purchases above \$5,000 must appear before the City Council.

Total Capital Spending

Capital Spending Appropriations By Fund Type Fiscal Year 2026

<i>Governmental Funds</i>	10,815,074
<i>Enterprise Funds</i>	\$3,622,500
<i>Special Activity & Internal Funds</i>	\$1,108,000
<hr/>	
Total Appropriations	\$15,545,574

Governmental Funds - Capital Projects

Fund	Project ID	Description	Fiscal Year
			2026
01 - General	01-CCC-014-26	HVAC Repairs	50,000
	01-CCC-015-26	New Pool Pump and Motor	20,000
	22-CCC-001-22	Replacement of Gas Fired Pool Heater	30,000
	22-PDA-001-26	Police Department Roof	150,000
01 - General Total			250,000
03 - Public Safety	03-FDE-001-26	Replacement of 2006 Heavy Rescue	600,000
	03-FDE-001-28	100 Ft. Platform Ladder Truck	1,400,000
	03-PDA-004-23	Taser X2 Replacement with T7	34,000
	03-PDA-004-25	Mobile Ticket Printers	20,000
	03-PDA-006-24	Outer Vest Project	1,800
	03-PDX-001-21	IP Camera Solution	12,000
	05-PDX-001-22	License Plate Readers	50,000
	22-PDA-001-26	Evidence Room Improvements	25,000
	22-PDA-003-15	Patrol Cars	250,000
03 - PS Total			2,392,800
08 - Streets	08-STR-006-26	West Fremont Sidewalk	90,000
	08-STR-009-26	Rolling Hills Road Improvements	147,600
	08-STR-010-26	Excavator replacement	250,000
	08-STR-011-26	Washington Avenue Asphalt Overlay	185,000
	08-STR-011-27	Harwood Avenue Improvements	120,000

	08-STR-013-26	Fourth and Van Buren Improvements	71,400
	08-STR-015-26	Traffic Counting Equipment	20,000
	08-STR-016-26	Sidewalk Trimmer for Powercurber	7,500
	08-STR-017-17	Single Axle Dump Truck	120,000
	08-STR-017-26	Street Extension	103,000
	08-STR-024-22	ADA Sidewalk Ramp Replacements	10,000
	08-STR-025-22	Computer Systems	5,000
	08-STR-027-23	Jefferson and Fremont Prop. Acq.	100,000
08 - Streets Total			1,229,500
16 - Stormwater	01-SWC-001-19	Mountrose Beacon Branch	445,774
	01-SWC-001-23	West Fremont Improvements	10,000
	01-SWC-002-26	Rolling Hills Road	100,000
	16-SWC-001-26	Subdivision Development	40,000
	16-SWC-002-24	Dry Auglaize	50,000
16 - Stormwater Total			645,774
22 - Capital Improvement	01-CAO-001-25	ADA door closures	6,000
	01-CAO-001-26	Water Heater Police	18,000
	01-CAO-002-24	VAV Boxes	7,000
	01-CBN-001-26	Legacy Signage	25,000
	01-CBN-002-24	HVAC unit Mills Center	18,000
	01-CBN-007-24	HVAC Unit for EMS Building	7,000
	01-CCC-001-21	Exhibition Hall Tables & Chairs	12,000
	01-CCC-003-26	Tommy lift	10,000
	01-CCC-016-26	Civic Center Siding	30,000
	01-FDE-001-20	Update Computers	10,000
	01-TRM-001-26	Rt 66 Sign	25,000
	03-PDA-001-25	New Animal Control Building	500,000
	08-STR-002-23	Sidewalks for Beck/Ivey	605,000
	08-STR-018-26	127 Sidewalk Link	300,000
	22-CBN-003-26	Fairgrounds	25,000
	22-CBN-004-26	Wallace Building Parking lot	10,000
	22-CCC-001-22	Replacement of Gas Fired Pool Heater	30,000
	22-CCC-003-26	Civic Center Parking lot	100,000
	22-CDC-001-26	Legacy Trails Phase 2	420,000
	22-DBD-002-23	Urban Park Downtown	100,000
	22-FDE-001-17	Bunker Gear	40,000
	22-FDE-001-26	Breathing Air Compressor	42,000
	22-FDE-007-25	Rescue Lifting Jacks	21,000
	22-FMS-001-26	Facilities Management General	100,000
	22-FMS-005-20	Elm Street Christmas Decorations	6,000
	50-CDC-001-22	Grandview Subdivision	270,000
	50-CDC-001-25	Aero Landing	700,000
	50-CDC-003-25	Daytona	120,000
	60-GFM-001-26	New Cabinets and Storage	15,000
	60-GFX-001-21	Garage Roll-Up Doors	38,000
	99-FDE-002-16	Fire Department Training Center	500,000
	99-PWKS-006-23	T-Hanger Storage Building for PWKS	300,000
	99-ITS-001-24	Off site storage	30,000

	99-ITS-001-25	Core Switches	30,000
	99-ITS-002-25	Wireless Access Points	12,000
	99-ITS-003-25	Phone System	85,000
	01-FMS-002-16	Half Ton Pickup	32,000
	01-FMS-002-19	60" Zero Turn Mower	15,000
22 - Capital Total			4,614,000
79 - Parks	22-PKD-001-19	Skate Park Improvements	100,000
	79-PKD-003-26	Atchley Park Sports Area Improvements	800,000
	79-PKX-001-24	Replace computer system	8,000
	79-PKX-002-25	Atchley Park Improvements-Ballfields	650,000
	79-PKX-003-21	Sidewalks and lights	25,000
	79-PKX-007-24	Nelson Sports Complex Parking	100,000
79 - Parks Total			1,683,000
Grand Total			10,815,074

Enterprise Funds Capital Projects

Fund	Project ID	Description	Fiscal Year
			2026
80 - Electric	80-ELF-002-24	Distribution/Transmission Pole Changeouts	200,000
	80-ELF-002-26	LED Streetlight Improvements	75,000
	80-ELF-003-25	Grandview Subdivision Electric Installation	160,000
	80-ELF-004-22	Transformers	400,000
	80-ELF-004-26	West Fremont Residential Development	350,000
	80-ELF-015-21	Material Handler Bucket Truck	300,000
	80-ELX-003-22	Digger Derrick	400,000
	80-ELX-005-21	Substation Improvements - Substation #2	110,000
	80-ELX-014-21	Substation Improvements - Substation #1	100,000
80 - Electric Total			2,095,000
85 - Wastewater	85-WWO-001-14	Collection Improvements- Goodwin Hollow	500,000
		Oxidation Ditch Rehabilitation (North and	
	85-WWO-001-16	South)	140,000
	85-WWO-001-19	Lift Station Improvements	45,000
	85-WWO-002-19	Benchtop Spectrophotometer	8,500
	85-WWO-003-22	Security & Access Control	60,000
	85-WWO-003-26	Replace Variable Frequency Drives (VFD)	55,000
	85-WWO-004-25	Misc Sewer Extensions	40,000
	85-WWO-004-26	WWTP Replacement Parts for the Filters	27,000
	85-WWO-006-23	UV System Parts	35,000
	85-WWO-007-15	Lift Station SCADA	20,000
	85-WWO-008-19	Portable Flow Meters	20,000
	85-WWO-008-21	Wastewater Equipment Repairs	125,000
	85-WWO-009-19	Liftstation Critical Parts	15,000
	85-WWX-003-21	Refrigerated Samplers	12,000
85 - Wastewater Total			1,102,500
87 - Water	87-WTR-001-21	Water Tie Line: Twin Oaks & Tower	40,000
	87-WTR-002-25	Water Main: Gateway Road	70,000
	87-WTR-004-19	Water Wells: Chlorine Analyzer Replacements	30,000
	87-WTR-005-25	Security Fence at all Well Sites	30,000
	87-WTR-006-25	Well House Improvements	50,000
	87-WTR-007-26	North 5/Atchley Park Water Line Replacement	120,000
	87-WTR-008-26	Well Equipment Replacements	30,000
	87-WTR-011-25	Water Tower Cleaning (exterior)	30,000
	87-WTR-018-25	Misc Water Extensions	25,000
87 - Water Total			425,000
Grand Total			3,622,500

Special Activity & Internal Funds Capital Projects

Fund	Project ID	Description	Fiscal Year
			2026
40 - Tourism	40-TRM-001-25	Munger Sign Improvements	25,000
40 - Tourism Total			25,000
45 - Economic Development	45-COP-001-24	Copeland HVAC unit - repairs	30,000
	45-DTM-001-25	DTMP HVAC	100,000
45 – Ec. Dev. Total			130,000
50 - Codes Administration	22-CDC-002-21	Replacement of Network System	5,500
		Replacement of Inspectors I-Pads - Surface	
	50-CDC-001-23	Pro	5,000
	50-CDC-003-23	Drone	4,500
50 - Codes Admin. Total			15,000
73 - Airport	73-APT-001-23	Taxiway Rehabilitation	803,000
	73-APT-001-26	Fuel Apparatus	65,000
	73-APT-002-26	West Grounds Land Improvement	70,000
73 - Airport Total			938,000
Grand Total			1,108,000

Governmental Funds



Fund 01 – General

General Fund - 80

Balance

Fund Balance December 2024	
Total Cash as of 12/31/24	1,140,122
Remaining FY25 Operating Income	4,028,634
Less remaining expenses *	(4,740,839)

Unrestricted Cash -Operating	427,917
Unrestricted Cash -Reserve	2,279,615
Unrestricted Cash Total (Est 6/30/25)	2,707,532
New Operating Revenue - Operating	9,873,385
New Revenues for FY 2025-26	9,873,385
Total Available for Appropriations	12,580,917

01 - 100 - General	1,273,495
01 - 105 - Municipal Court	273,851
01 - 106 - Prosecuting Attorney's Office	32,744
01 - 110 - Fire Department	1,399,537
01 - 115 - Police Department	2,416,297
01 - 130 - Civic Center	854,902
01 - 135 - Community Buildings	123,815
01 - 140 - Mayor & Council	213,347
01 - 145 - City Administration	432,881
01 - 150 - City Clerk Office	211,307
01 - 155 - Recycling	8,000
01 - 170 - Finance Department	627,599
01 - 175 - HR	357,970
01 - 180 Communications	144,909
01 - 185 Facilities	419,636
01 - 190 IT	1,023,150
01 - 195 Warehouse	255,875

Total Fund Appropriations	10,069,316
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Fund Balances

Estimated Ending Balance - Operating	231,986
Estimated Ending Balance - Reserve	2,707,532
Total Combined Fund Balance	2,939,518
% Total Operating Expenditures	29.2%
30% Reserve Requirement	3,020,795
Excess Reserves (Fund Balance - Res. Req.)	(81,277)

* Including FY25 encumbered funds

General Fund 01	2023 Actuals	2024 Actuals	2025 Estimate	2026 Proposed
Revenue and Expense Summary				
Revenue				
Local Revenue	7,843,340	7,853,923	7,798,481	8,124,210
Intergovernmental TRF	25,776	31,042	27,324	-
Service Charges, Rentals, Fees	498,934	761,878	517,458	1,661,246
Licenses, Permits	28,928	28,650	30,315	30,315
Fines, Rentals, Misc	91,182	77,542	56,449	57,614
Total Revenue	8,488,159	8,753,034	8,430,028	9,873,385
Expense				
Personnel	5,428,267	5,704,758	5,938,846	6,870,949
Capital	29,951	33,837	68,782	250,000
Grants	29	210	30	-
Utilities	331,592	285,576	302,659	316,373
Professional Services	882,637	1,292,735	1,667,033	1,559,697
Supplies	139,051	110,285	134,919	81,760
Materials	7,018	17,523	22,065	12,750
Tools & Portable Equipment	1,510	33	1,914	2,707
Machinery & Equipment	59,672	60,120	52,759	82,500
Vehicles	185,781	157,962	181,507	20,887
Other Expenses	618,809	947,022	685,515	871,693
Total Expense	7,684,316	8,610,061	9,056,029	10,069,316
Change in Fund Balance	803,843	142,973	(626,001)	(195,930)

Department Details			<u>FY2025</u>	<u>FY2026</u>
01-100 General	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
Tax Revenue				
Tax-Sales 1%	3,825,000	4,100,000	4,739,266	4,790,000
Tax-Real Estate	655,000	800,000	879,767	905,000
Tax-Cigarette	55,000	55,000	46,599	40,000
Tax-Financial Institute	187	200	961	200
Total Tax Revenue	4,535,187	4,955,200	5,666,593	5,735,200
Franchise Tax Revenue				
Franchise-Telephone	50,000	30,000	48,617	48,617
Franchise-Natural Gas	225,000	250,000	268,059	268,059
Franchise-Cable Television	33,951	40,000	34,129	34,129
Franchise-Cellular	139,098	80,000	81,802	81,802
Franchise-Laclede Electric	104,307	105,000	109,693	109,693
Total Franchise Tax Revenue	552,356	505,000	542,301	542,301
PILOT Revenue				
PILOT-Electric	1,171,600	1,270,000	1,266,804	1,486,212
PILOT-Water	85,000	97,500	112,665	130,105
PILOT-Fiber	3,750	2,500	1,422	-
PILOT-Waste Water	-	194,500	194,762	224,392
PILOT-Chapter 100	-	-	13,934	-
Total PILOT Revenue	1,260,350	1,564,500	1,589,587	1,840,709
Local Revenue	6,347,893	7,024,700	7,798,481	8,118,210
Service Charges, Rentals, Fees	16,200	17,400	56,678	29,000
Licenses, Permits	25,000	25,000	30,315	30,315
Total Revenue	6,389,093	7,067,100	7,885,474	8,177,525
Expense				
Total Personnel	-	-	-	-
Capital				
Capital Exp-Building and Improvement	-	-	-	150,000
Contra Asset-Furniture and Fixtures	-	-	1,499	-
Total Capital	-	-	1,499	150,000
Utilities	64,725	64,384	57,271	60,000
Professional Services				
Prof Services-General				
Prof Services-Legal	60,000	53,574	55,834	60,000
Prof Services-Engineering	-	-	1,916	2,000
Prof Services-Surveying	1,500	-	-	-
Prof Services-Dues/License	7,000	7,000	637	55,000
Prof Service-Studies	-	125,000	5,559	25,000
Prof Service-Events and Functions	34,500	35,000	47,838	47,838
Prof Service-Service Contracts	70,500	79,751	344,676	75,000
Prof Service-Taxes/Fees	-	-	59,111	-
Prof Service-Credit Card Fee	5	25	359	-
Prof Service-Legal Settlement	-	5,000	-	-
Total Prof Services-General	173,505	305,350	515,930	264,838

Insurance-General				
Insurance-Vehicle	889	630	1,280	1,124
Insurance-Equipment	301	301	318	3,474
Insurance-Building & Property	10,970	13,271	16,090	37,508
Insurance-Boiler & Machinery	39,014	40,635	49,564	-
Insurance-General Liability	109,598	127,354	160,029	340
Insurance-Crime	-	-	-	6,155
Insurance-Directors and Officers	3,328	3,634	3,000	-
Insurance-Umbrella	54,415	62,544	77,599	-
Insurance-Employee Benefits	348	351	391	-
Insurance-Employee Practices	6,522	7,828	7,697	-
Insurance-Cyber Liability	18,941	22,759	48,711	-
Total Insurance-General	244,327	279,307	364,679	48,601
Advertising-General				
Advertising-Public Notices	750	565	649	-
Advertising-Print	1,500	800	5,498	-
Advertising-Internet	-	-	477	-
Advertising-Billboard	-	-	1,000	-
Advertising-Radio	100	575	533	-
Total Advertising-General	2,350	1,940	8,157	-
Total Software-Annual Renewal/Mainten:	10,100	506,500	105,015	-
Total Professional Services	465,282	1,130,597	1,040,028	313,439
Supplies				
Supplies-Operational	3,000	2,750	1,760	3,000
Supplies-Printing&Postage	-	-	-	-
Supplies-Postage	325	325	4,200	-
Supplies-Promo-Education	500	1,500	1,156	-
Supplies-Janitorial	400	250	21	-
Supplies-Break Room	300	250	250	-
Supplies-Chemicals	200	250	125	-
Supplies-Safety	250	100	51	-
Total Supplies	4,975	5,425	7,563	3,000
Materials				
Materials-Landscaping	500	205	295	-
Materials-Paint	350	120	100	-
Materials-Hardware	250	96	100	-
Materials-Fixtures	250	200	200	-
Materials-Lumber	100	100	50	-
Materials-Infrastructure Maintenance	150	-	2,422	-
Total Materials	1,600	722	3,167	-
Machinery & Equipment				
Equipment-Repair	1,500	2,500	1,640	-
Equipment-Maintenance	250	-	-	-
Equipment-Equipment	-	-	2,550	2,500
Equipment-Fuel	-	50	53	-
Total Machinery & Equipment	1,750	2,550	4,243	2,500
Vehicles				
Vehicle-Maintenance	-	8	-	5,000
Total Vehicles	-	8	-	5,000

Other Expenses

Internal Service Allocations				
Internal Service-Personnel	-	-	501,112	-
Code Administration Allocation In	378,557	316,981	288,103	-
Code Administration Revenue Allocation	(172,889)	(182,325)	(46,068)	-
Garage Allocation In	41,027	38,271	42,610	-
IT Allocation In	152,526	114,242	110,709	-
Facility Mgmt Allocation In	156,364	139,413	208,881	-
Janitorial Allocation In	52,495	62,753	61,842	-
Purchasing / Warehouse Allocation In	21,942	79,057	35,631	-
Total Internal Service Allocations	630,021	568,392	1,202,819	-
Credit Card Dispute	-	-	222	-
Transfer-Out				
Transfer to Tourism Fund (040)	-	-	-	85,943
Transfer to Codes Fund (050)	-	-	-	542,347
Transfer to Downtown Fund (075)	-	-	-	111,266
Total Transfers-Out	-	-	-	739,556
Total Other Expenses	630,021	568,392	1,203,041	739,556
Total Expense	1,168,353	1,772,077	2,316,812	1,273,495

Department Details			<u>FY2025</u>	<u>FY2026</u>
01-105 Municipal Court	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
Fines-Court Fines and Costs	62,500	60,000	56,902	48,123
Fines-Court Ordered Payments	9,500	9,000	7,109	5,856
Fines-Bonds Forfeited	1,500	100	-	-
Total Revenue	73,500	69,100	64,011	53,979
Expense				
Personnel				
Salaries-General	117,202	126,700	120,284	116,336
Benefits-Insurance	17,091	17,391	19,056	23,899
Benefits-Retirement	11,305	12,054	13,526	14,582
Payroll Taxes-General	10,138	10,960	10,258	13,763
Employee-General	700	843	1,256	2,327
Salary Charges From/(To) Other Depts	-	-	-	13,053
Total Personnel	156,436	167,948	164,380	183,960
Total Capital	110	-	-	-
Professional Services				
Prof Services-General	60,100	60,110	77,660	75,000
Insurance - General	20	18	17	1,351
Software-Annual Renewal/Maintenance	7,000	5,500	7,410	5,040
Total Professional Services	67,120	65,628	85,132	81,391
Supplies				
Supplies-Operational	1,750	2,250	6,811	5,000
Supplies-Computer Accessories	500	500	125	500
Supplies-Small Office Equipment	250	100	582	500
Supplies-Printing	50	25	-	-
Supplies-Mailing	50	25	-	-
Supplies-Postage	50	25	-	-
Supplies-Paper	50	25	-	-
Total Supplies	2,700	2,950	7,518	6,000
Machinery & Equipment				
Equipment-Computers	-	-	-	2,000
Equipment-Maintenance	2,000	1,000	500	500
Total Machinery & Equipment	2,000	1,000	500	2,500
Total Expense	228,366	237,526	257,593	273,851

Department Details			<u>FY2025</u>	<u>FY2026</u>
01-106 Prosecuting Attorney	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
AMJ Tax Revenue				6,000
Total Revenues				6,000
Expense				
Personnel				
Salaries-General	22,248	22,915	23,758	29,602
Payroll Taxes-General	1,924	1,982	2,055	2,894
Total Personnel	24,172	24,897	25,813	32,496
Supplies				
Supplies-Printing	25	25	-	25
Supplies-Mailing	25	25	-	25
Supplies-Postage	25	25	-	25
Supplies-Paper	25	25	-	25
Total Supplies	100	100	-	100
Total Insurance-General				148
Total Expense	24,272	24,997	25,813	32,744

Department Details			<u>FY2025</u>	<u>FY2026</u>
01-110 Fire	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
Misc Revenue				
Misc-Donations	2,000	5,000	4,766	3,000
Misc-Miscellaneous	-	-	38	-
Misc-Sunshine Request	-	-	10	-
Total Misc Revenue	2,000	5,000	4,814	3,000
Total Revenue	2,000	5,000	4,814	3,000
Expense				
Personnel				
Salaries-General	947,068	1,051,745	1,082,282	1,803,907
Benefits-Insurance	214,721	204,806	241,916	397,710
Benefits-Retirement	50,104	55,389	54,862	96,598
Payroll Taxes-General	128,767	148,260	162,710	164,822
Employee-General	7,548	6,874	5,685	10,000
Salary Charges From/(To) Other Depts	-	-	-	(1,100,000)
Total Personnel	1,348,207	1,467,075	1,547,455	1,373,037
Capital				
Capital Exp-Furniture and Fixtures	-	10,000	11,900	-
Total Capital	-	10,000	24,400	-
Utilities	14,350	19,700	16,970	-
Professional Services				
Prof Services-General	23,100	30,700	33,204	26,500
Insurance-General	33,760	34,184	40,357	-
Advertising-General	850	650	1,305	-
Total Professional Services	69,710	74,034	90,265	26,500
Supplies				
Supplies-Operational	4,500	2,500	2,791	-
Supplies-Computer Accessories	1,000	1,500	813	-
Supplies-Small Office Equipment	2,500	1,000	2,750	-
Supplies-Small Accessories	150	120	-	-
Supplies-Printing	550	300	200	-
Supplies-Mailing	100	50	-	-
Supplies-Postage	150	100	4	-
Supplies-Paper	160	100	126	-
Supplies-Forms	50	25	75	-
Supplies-Promo-Education	-	-	382	-
Supplies-Janitorial	2,000	1,500	1,167	-
Supplies-Cleaning and Sanitation	550	250	355	-
Supplies-Break Room	1,200	1,000	565	-
Supplies-Medical	10,500	5,000	4,967	-
Supplies-Hazmat	5,500	5,000	3,805	-
Supplies-Safety	500	500	509	-
Total Supplies	29,410	18,945	18,508	-
Total Materials	4,740	4,000	3,803	-
Tools & Portable Equipment				
Tools-Repair	155	150	100	-
Tools- Maintenance	100	100	50	-
Tools-Supplies	750	750	8	-
Total Tools & Portable Equipment	1,005	1,000	158	-

Machinery & Equipment				
Equipment-Repair	5,000	2,500	3,996	-
Equipment-Maintenance	7,000	7,000	4,391	-
Equipment-Supplies	1,500	1,000	1,002	-
Equipment-Equipment	2,000	2,000	1,077	-
Equipment-Fuel	-	50	-	-
Total Machinery & Equipment	15,500	12,550	10,467	-
Vehicles				
Vehicle-Repair	50,000	25,000	23,890	-
Vehicle-Maintenance	8,000	10,000	9,684	-
Vehicle-Supplies	750	600	725	-
Vehicle-Equipment	250	250	4,500	-
Vehicle-Fuel	25,000	25,000	21,611	-
Total Vehicles	84,000	60,850	60,410	-
Total Expense	1,566,922	1,668,154	1,772,434	1,399,537

Department Details			<u>FY2025</u>	<u>FY2026</u>
01-115 Police	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
Service Charges, Rentals, Fees				
Impound Fees	700	700	930	700
Animal Removal	450	450	373	450
Brush Drop-off/Scrap	-	20	-	-
Misc-Donations	3,000	4,500	3,007	4,500
Misc-Miscellaneous	1,250	1,500	4,872	1,500
Misc-Agreements	75,000	95,000	90,578	95,000
Misc-Insurance Recoveries	-	-	15,227	-
Misc-Sunshine Request	-	-	38	-
Total Misc Revenue	79,250	101,000	113,722	101,000
Total Service Charges, Rentals, Fees	80,400	102,170	115,024	102,150
Fines, Rentals, Misc				
Fines-Police Training Fees	1,000	1,500	1,390	1,390
Fines-Recoupment Fees	1,500	1,500	1,081	1,500
Total Fines, Rentals, Misc	1,500	1,500	1,081	2,890
Total Revenue	111,900	127,836	139,727	105,040
Expense				
Personnel				
Salaries-General	1,663,313	1,835,440	943,833	2,161,775
Benefits-Insurance	342,444	352,083	428,680	821,210
Benefits-Retirement	260,500	285,734	272,020	334,750
Payroll Taxes-General	205,152	217,545	229,230	230,326
Employee-General	36,400	28,600	44,328	-
Salary Charges From/(To) Other Funds	-	-	-	(1,174,664)
Total Personnel	2,507,808	2,719,403	2,798,453	2,373,397
Capital				
Capital Exp-Building and Improvement	100	-	-	-
Capital Exp - Machinery and Equipment	-	-	960	-
Total Capital	100	-	960	-
Utilities				
Utilities-Electric	5,500	6,000	4,511	5,000
Utilities-Water	250	175	172	200
Utilities-Sewer	315	250	238	250
Utilities-Propane	4,750	4,500	3,127	3,200
Utilities-Landline and Fiber	350	350	463	500
Utilities-Cell Phones	3,000	2,750	2,466	2,500
Utilities-Internet	650	880	1,212	1,000
Utilities-Internet Mobile	25,000	28,710	29,698	30,000
Utilities-Solid Waste	150	50	244	250
Total Utilities	39,965	43,665	42,130	42,900
Professional Services				
Total Prof Services-General	30,350	56,353	70,638	-
Total Insurance-General	61,936	69,885	50,479	-
Total Advertising-General	1,850	949	4,322	-
Agreements-General	12,250	12,250	12,000	-
Total Software-Annual Renewal/Maintenanc	16,525	5,000	4,569	-
Total Professional Services	122,912	144,437	142,008	-

Supplies				
Supplies-Operational	10,000	10,000	7,234	-
Supplies-Computer Accessories	5,000	7,500	8,749	-
Supplies-Desk Accessories-Small Office Equi	3,000	3,000	4,277	-
Supplies-Printing	8,500	8,500	5,332	-
Supplies-Mailing	500	500	94	-
Supplies-Postage	500	500	1,348	-
Supplies-Paper	1,325	1,000	1,215	-
Supplies-Forms	2,000	2,000	2,942	-
Supplies-Promo-Education	3,600	3,600	6,745	-
Supplies-Cleaning and Sanitation	500	500	513	-
Supplies-Break Room	1,800	1,800	1,289	-
Supplies-Safety	7,500	7,500	9,843	-
Supplies-Animal Control	5,000	5,000	4,969	-
Total Supplies	49,225	51,400	54,551	-
Materials				
Materials-Infrastructure Maintenance	1,500	1,000	1,150	-
Total Materials	1,500	1,000	1,150	-
Tools & Portable Equipment				
Tools- Maintenance	1,000	1,000	1,636	-
Total Tools & Portable Equipment	1,000	1,000	1,636	-
Machinery & Equipment				
Equipment-Maintenance	7,175	7,175	9,825	-
Equipment-Equipment	35,000	30,000	6,197	-
Total Machinery & Equipment	42,175	37,175	16,022	-
Vehicles				
Vehicle-Repair	15,000	12,500	15,000	-
Vehicle-Maintenance	8,500	8,500	7,500	-
Vehicle-Supplies	8,000	8,000	7,000	-
Vehicle-Equipment	13,500	13,500	15,000	-
Vehicle-Fuel	65,000	85,000	78,500	-
Total Vehicles	110,000	127,500	123,000	-
Total Expense	2,966,972	3,251,817	2,420,666	2,416,297

Department Details			<u>FY2025</u>	<u>FY2026</u>
01-130 Civic Center	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
Rentals				
Rentals-Building/Land	90,000	90,000	112,500	112,500
Rentals-Contract Concessions	5,100	4,000	2,866	4,000
Rentals-Exhibition Hall	105,000	125,000	81,852	81,852
Rentals-Meeting Room	13,500	25,000	21,143	21,143
Rentals-Theatre	15,000	22,500	15,233	15,233
Rentals-Gymnasium	2,000	6,500	3,639	3,639
Total Rentals	230,600	273,000	237,234	238,368
Misc Revenue				
Misc-Miscellaneous	5,000	5,000	6,746	6,746
Misc-Insurance Recoveries	-	-	2,499	-
Total Misc Revenue	5,000	5,000	9,245	6,746
Total Revenue	235,600	278,000	246,479	245,114
Expense				
Personnel				
Salaries-General	193,451	207,162	86,825	84,903
Benefits-Insurance	45,404	39,045	18,612	23,264
Benefits-Retirement	30,882	26,291	14,675	31,690
Payroll Taxes-General	23,047	22,931	12,559	20,827
Employee-General	1,092	1,250	78	1,948
Salary Charges From/(To) Other Depts	-	-	-	141,348
Total Personnel	293,876	296,679	132,748	303,980
Capital				
Capital Exp-Land and Improvement	-	-	-	-
Capital Exp-Building and Improvement	-	-	2,499	50,000
Capital Exp-Furniture and Fixtures	166	7,000	-	-
Capital Exp-Machinery and Equipment	-	-	7,241	50,000
Capital Exp-Infrastructure	-	-	-	-
Total Capital	166	7,000	9,740	100,000
Utilities				
Utilities-Electric	100,000	95,000	74,397	80,000
Utilities-Water	1,600	1,775	1,663	1,600
Utilities-Sewer	2,100	2,400	2,273	2,000
Utilities-Natural Gas	57,750	85,000	81,667	85,000
Utilities-Landline and Fiber	2,375	2,500	2,145	2,500
Utilities-Cell Phones	500	500	493	500
Utilities-Solid Waste	1,700	2,700	5,396	5,000
Total Utilities	166,025	189,875	168,035	176,600
Professional Services				
Prof Services-General	24,155	34,375	37,473	44,960
Insurance-General	53,743	54,651	104,152	162,612
Advertising-General	400	525	500	-
Software-Annual Renewal/Maintenance	4,050	3,600	11,584	15,000
Total Professional Services	82,348	93,151	153,709	222,572

Supplies				
Supplies-General	30	-	-	3,000
Supplies-Operational	1,250	2,000	2,427	
Supplies-Computer Accessories	250	500	530	
Supplies-Small Office Equipment	400	400	59	
Supplies-Small Tools	300	500	333	
Supplies-Uniforms	-	-	-	
Supplies-Printing	50	250	54	-
Supplies-Mailing	-	500	150	-
Supplies-Postage	100	100	100	-
Supplies-Paper	750	1,500	1,494	750
Supplies-Janitorial	550	2,500	4,403	-
Supplies-Cleaning and Sanitation	6,000	8,000	7,546	8,000
Supplies-Chemicals	5,200	10,000	8,717	9,000
Supplies-First Aid	50	100	100	100
Supplies-Safety	50	200	93	400
Total Supplies	14,980	26,550	26,005	21,250
Materials				
Materials-General	50	100	86	10,000
Materials-Rock	250	500	500	-
Materials-Concrete	250	500	500	-
Materials-Landscaping	500	750	972	-
Materials-Pipe-PVC	50	100	-	-
Materials-Paint	200	200	2,567	-
Materials-Signs	-	100	150	-
Materials-Fixtures	-	700	804	-
Materials-Lumber	50	500	199	-
Materials-Flooring	-	-	250	-
Materials-Infrastructure Maintenance	2,250	2,250	5,044	-
Total Materials	3,600	5,700	11,072	10,000
Total Tools & Portable Equipment	-	500	121	-
Machinery & Equipment				
Equipment-Repair	3,500	10,000	8,021	3,500
Equipment - Computers	-	-	-	2,000
Equipment-Maintenance	3,000	3,000	2,383	2,500
Equipment-Supplies	3,500	3,500	3,844	3,500
Equipment-Fuel	750	750	883	1,000
Equipment-Rental	250	5,000	5,410	5,000
Total Machinery & Equipment	11,000	22,250	20,541	17,500
Total Vehicles	1,000	1,300	1,146	3,000
Total Expense	572,994	643,005	523,117	854,902

Department Details			<u>FY2025</u>	<u>FY2026</u>
01-140 Mayor & Council	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Personnel				
Salaries-General	48,000	48,000	48,350	48,000
Payroll Taxes-General	4,152	4,152	4,182	3,672
Employee-General	8,750	9,050	6,299	10,500
Total Personnel	60,902	61,202	58,831	62,172
Capital				
Capital Exp-Furniture and Fixtures	56	-	-	-
Capital Exp - Machinery and Equipment	-	-	847	-
Total Capital	56	-	847	-
Professional Services				
Prof Services-General	6,000	6,500	10,408	11,000
Advertising-General	-	-	135	-
Software-Annual Renewal/Maintenance	3,240	5,000	6,029	-
Total Professional Services	11,240	11,500	16,707	11,000
Total Insurance-General				425
Supplies				
Supplies-Operational	-	-	-	1,000
Supplies-Computer Accessories	150	100	73	-
Supplies-Printing	1,000	500	750	-
Supplies-Promo-Education	250	150	-	-
Total Supplies	1,400	750	823	1,000
Machinery & Equipment				
Equipment - Computers	-	-	-	2,500
Total Machinery & Equipment	-	-	-	2,500
Vehicles				
Vehicle-Fuel	50	50	-	250
Total Vehicles	50	50	-	250
Other Expenses				
Special Project -America 250	-	-	-	125,000
Total Other Expenses	-	-	-	125,000
Total Expense	79,648	80,002	87,616	213,347

Department Details			<u>FY2025</u>	<u>FY2026</u>
01-135 Community Buildings	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
Rentals-Building/Land	35,000	45,000	35,994	40,000
Rentals-Contract Concessions	200	200	-	-
Total Revenue	35,200	45,200	35,994	40,000
Expense				
Total Capital	-	-	17,590	-
Total Utilities	20,100	26,350	16,393	16,393
Professional Services				
Prof Services-General	8,635	9,000	13,983	53,440
Insurance-General	7,471	9,030	11,893	40,982
Total Professional Services	16,106	18,030	25,876	94,422
Supplies				
Supplies-General	-	-	4	5,000
Supplies-Operational	150	250	763	-
Supplies-Computer Accessories	250	250	702	-
Supplies-Janitorial	165	500	500	-
Supplies-Cleaning and Sanitation	1,500	1,500	2,150	-
Supplies-Chemicals	-	200	101	-
Total Supplies	2,065	2,700	4,220	5,000
Total Materials	1,300	2,450	2,874	2,000
Total Tools & Portable Equipment	100	500	-	-
Machinery & Equipment				
Equipment-Repair	250	250	740	-
Equipment-Maintenance	350	350	245	6,000
Equipment-Rental	100	100	-	-
Total Machinery & Equipment	700	700	985	6,000
Total Expense	40,371	50,730	67,939	123,815

Department Details			<u>FY2025</u>	<u>FY2026</u>
01-145 City Administration	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Personnel				
Salaries-General	265,174	294,139	308,683	267,864
Benefits-Insurance	51,427	51,427	61,803	75,000
Benefits-Retirement	36,768	39,185	44,056	33,410
Payroll Taxes-General	23,029	25,431	26,891	24,176
Employee-General	10,025	11,455	10,323	15,532
Total Personnel	386,423	421,636	451,756	415,982
Capital				
Capital Exp-Furniture and Fixtures	276	-	-	-
Capital Exp - Machinery and Equipment	-	-	9,596	-
Total Capital	276	-	9,596	-
Total Utilities	900	900	900	1,500
Professional Services				
Prof Services-General	8,600	13,825	16,213	1,000
Advertising-General	1,500	1,000	1,243	-
Software-Annual Renewal/Maintenance	6,650	15,000	22,055	-
Total Professional Services	16,750	29,825	39,511	1,000
Insurance-General	-	-	-	2,749
Supplies				
Supplies-Operational	1,750	1,250	703	1,500
Supplies-Computer Accessories	250	500	401	-
Supplies-Small Tools	50	25	-	-
Supplies-Printing	6,180	6,250	6,996	-
Supplies-Mailing	400	110	-	-
Supplies-Postage	3,850	3,720	2,235	4,000
Supplies-Paper	50	50	26	50
Supplies-Promo-Education	100	100	1,044	100
Total Supplies	12,630	12,005	11,405	5,650
Machinery & Equipment				
Equipment-General	-	-	-	1,000
Total Machinery & Equipment	-	-	-	1,000
Total Vehicles	250	200	156	5,000
Total Expense	400,479	434,742	473,814	432,881

Department Details			<u>FY2025</u>	<u>FY2026</u>
01-150 City Clerk	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Personnel				
Salaries-General	124,109	137,855	143,855	138,831
Benefits-Insurance	32,165	21,598	21,768	27,210
Benefits-Retirement	20,406	24,306	25,196	20,130
Payroll Taxes-General	10,933	12,816	13,939	13,863
Employee-General	6,750	6,750	5,477	4,177
Total Personnel	194,363	203,325	210,235	204,211
Total Capital	110	-	-	-
Professional Services				
Prof Services-General	150	800	591	3,000
Insurance-General	50	50	50	1,354
Advertising-General	400	400	114	-
Software-Annual Renewal/Maintenance	5,750	6,000	7,035	-
Total Professional Services	6,350	7,250	7,790	4,354
Total Supplies	2,405	2,905	1,745	2,543
Total Vehicles	250	250	200	200
Total Expense	197,328	207,330	212,820	211,307

Department Details			<u>FY2025</u>	<u>FY2026</u>
01-155 Recycling	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
Service Charges, Rentals, Fees				
Brush Drop-off/Scrap	1,500	1,500	3,703	3,000
Total Service Charges, Rentals, Fees	1,500	1,500	-	-
Total Revenue	25,500	1,500	3,703	3,000
Expense				
Personnel				
Salaries-General	18,527	-	-	-
Payroll Taxes-General	1,603	-	-	-
Total Personnel	20,130	-	-	-
Grants	1,000	-	-	-
Professional Services	32,325	12,000	12,398	8,000
Total Expense	53,455	12,000	12,428	8,000

Department Details			<u>FY2025</u>	<u>FY2026</u>
01-170 Finance	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
General Fund Administrative Fees	-	-	-	432,025
Total Revenue	-	-	-	432,025
Expense				
Personnel				
Salaries-General	255,721	281,889	282,640	358,047
Benefits-Insurance	49,611	49,611	79,558	99,448
Benefits-Retirement	45,061	49,364	43,809	64,917
Payroll Taxes-General	23,186	26,037	25,145	35,495
Employee-General	13,640	13,640	9,775	9,186
Total Personnel	387,219	420,541	440,928	567,093
Total Capital	110	5,000	3,596	-
Total Utilities	485	485	480	-
Professional Services				
Prof Services-General	36,000	38,600	81,981	51,592
Advertising-General	200	200	912	-
Software-Annual Renewal/Maintenance	4,325	3,500	9,458	-
Insurance-General	-	-	-	2,664
Total Professional Services	4,725	3,900	11,282	54,256
Supplies				
Supplies-Operational	1,500	2,150	3,146	2,000
Supplies-Computer Accessories	1,000	1,000	878	1,000
Supplies-Printing	1,500	1,000	207	1,000
Supplies-Mailing	750	750	846	850
Supplies-Postage	150	150	162	200
Supplies-Paper	100	100	60	100
Supplies-Forms	1,000	1,000	534	1,000
Total Supplies	6,000	6,150	5,834	6,150
Vehicles				
Vehicle-Repair	100	100	70	-
Vehicle-Maintenance	100	100	-	-
Vehicle-Fuel	250	250	209	100
Total Vehicles	250	250	209	100
Total Expense	430,264	471,226	533,940	627,599

Department Details			<u>FY2025</u>	<u>FY2026</u>
01-175 Human Resources	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
General Fund Administrative Fees	-	-	-	156,747
Total Revenue	-	-	-	156,747
Expense				
Personnel				
Total Salaries-General	161,940	179,978	193,048	204,980
Total Benefits-Insurance	17,747	17,747	17,591	21,989
Total Benefits-Retirement	27,388	31,017	34,634	37,522
Total Payroll Taxes-General	15,311	17,331	18,399	20,544
Total Employee-General	13,250	13,700	10,487	36,100
Total Personnel	235,635	259,772	274,159	321,135
Advertising-General				
Advertising-Employee Recruitment	-	-	-	10,000
Total Advertising-General	-	-	-	10,000
Utilities				
Utilities-Internet Mobile	535	721	480	480
Total Utilities	535	721	480	480
Professional Services				
Total Prof Services-General	1,550	1,700	2,417	5,500
Total Insurance-General	-	-	-	13,155
Total Software-Annual Renewal/Maintenance	3,500	4,500	5,110	-
Total Professional Services	5,050	6,200	7,527	18,655
Supplies				
Supplies-Operational	800	800	1,391	2,000
Supplies-Computer Accessories	200	1,500	750	-
Supplies-Printing	250	250	248	-
Supplies-Mailing	100	100	-	-
Supplies-Postage	100	100	60	-
Supplies-Paper	100	100	249	-
Supplies-Promo-Education	200	200	-	-
Supplies-Safety	100	100	-	-
Total Supplies	1,850	3,150	2,698	2,000
Vehicles				
Vehicle-Repair	50	50	-	-
Vehicle-Maintenance	50	50	-	-
Vehicle-Supplies	50	50	-	-
Vehicle-Fuel	200	200	103	200
Total Vehicles	350	350	103	200
Total Expense	243,420	270,193	284,968	357,970

Department Details			<u>FY2025</u>	<u>FY2026</u>
01-180 Communications	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
General Fund Administrative Fees	-	-	-	99,609
Total Revenue	-	-	-	99,609
Expense				
Personnel				
Salaries-General	-	-	-	65,173
Benefits-Insurance	-	-	-	9,776
Benefits-Retirement	-	-	-	12,050
Payroll Taxes-General	-	-	-	6,607
Employee-General	-	-	-	2,303
Total Personnel	-	-	-	95,909
Professional Services				
Advertising-General				
Advertising-Public Notices	-	-	-	7,000
Advertising-Employee Recruitment	-	-	-	-
Advertising-Print	-	-	-	11,000
Advertising-Radio	-	-	-	10,000
Advertising-Internet	-	-	-	-
Advertising-Billboard	-	-	-	10,000
Advertising-Television	-	-	-	-
Total Advertising-General	-	-	-	38,000
Total Software-Annual Renewal/Maintenance	-	-	-	1,000
Total Professional Services	-	-	-	39,000
Total Supplies	-	-	-	10,000
Total Expense	-	-	-	144,909

Department Details			<u>FY2025</u>	<u>FY2026</u>
01-185 Facilities	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
General Fund Administrative Fees	-	-	-	104,945
Total Revenue	-	-	-	104,945
Expense				
Personnel				
Salaries-General	141,664	131,154	390,265	336,591
Benefits-Insurance	47,233	38,524	70,804	88,505
Benefits-Retirement	23,775	20,557	50,587	52,326
Payroll Taxes-General	25,291	17,953	43,278	36,169
Employee-General	2,900	2,900	2,578	3,809
Salary Charges From/(To) Other Depts	-	-	-	(141,348)
Total Personnel	240,863	211,088	557,512	376,052
Capital				
Capital Exp-Building and Improvement	-	-	-	-
Capital Exp-Furniture and Fixtures	642	-	-	-
Capital Exp-Machinery and Equipment	23,200	12,500	4,213	-
Capital Exp-Vehicles	-	-	-	-
Capital Exp-Infrastructure	-	-	7,500	-
Total Capital	23,842	25,495	11,713	-
Total Utilities	1,450	1,450	1,935	2,000
Professional Services				
Prof Services-General	1,375	1,675	1,340	1,000
Insurance-General	4,670	4,614	5,566	6,780
Advertising-General	50	50	38	-
Software-Annual Renewal/Maintenance	2,000	2,500	7,063	-
Total Professional Services	8,095	8,839	14,008	7,780
Supplies				
Supplies-Operational	800	500	1,224	1,224
Supplies-Computer Accessories	500	500	1,097	750
Supplies-Small Tools	2,500	2,000	2,267	2,267
Supplies-Uniforms	-	-	-	250
Supplies-Paper	-	-	-	200
Supplies-First Aid	200	200	-	-
Supplies-Safety	500	500	289	476
Total Supplies	4,500	3,700	4,877	5,167
Total Materials	-	-	750	750
Total Tools & Portable Equipment	750	800	1,362	2,250

Machinery & Equipment				
Equipment-Repair	1,250	3,500	7,872	8,000
Equipment-Maintenance	1,750	1,750	1,658	2,000
Equipment-Supplies	750	500	372	1,000
Equipment-Equipment	-	-	5,700	6,000
Equipment-Fuel	-	-	1,441	1,500
Equipment-Rental	500	500	-	-
Total Machinery & Equipment	4,250	6,250	17,043	18,500
Vehicles				
Vehicle-Repair	1,500	1,500	1,021	1,021
Vehicle-Maintenance	1,000	1,000	435	435
Vehicle-Equipment	1,000	1,000	682	682
Vehicle-Fuel	4,500	4,000	3,757	5,000
Total Vehicles	8,000	7,500	5,894	7,137
Other Expenses				
Total Expense	288,375	260,947	606,692	419,636

Department Details			<u>FY2025</u>	<u>FY2026</u>
01-190 IT	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
General Fund Administrative Fees	-	-	-	284,861
Total Service Charges, Rentals, Fees	-	-	-	284,861
Total Revenue	-	-	-	284,861
Expense				
Personnel				
Salaries-General	208,383	173,278	178,036	254,242
Benefits-Insurance	55,915	39,507	50,592	62,925
Benefits-Retirement	36,615	29,954	47,669	44,665
Payroll Taxes-General	18,834	17,138	25,451	25,933
Employee-General	6,200	8,700	5,534	6,085
Salary Charges From/(To) Other Depts	-	-	-	(83,046)
Total Personnel	325,947	268,576	398,157	310,804
Capital				
Capital Exp-Furniture and Fixtures	276	-	770	-
Capital Exp-Machinery and Equipment	-	-	7,304	-
Capital Exp-Infrastructure	-	30,000	21,000	-
Total Capital	276	30,000	43,450	-
Utilities				
Utilities-Cell Phones	5,700	3,300	6,843	3,300
Utilities-Internet	7,500	7,500	6,672	12,600
Utilities-Internet Mobile	-	-	-	600
Total Utilities	13,200	10,800	13,515	16,500
Professional Services				
Prof Services-General	42,150	35,200	46,688	42,000
Insurance-General	4,423	4,626	5,180	39,924
Software-Annual Renewal/Maintenance	46,000	15,000	26,877	571,272
Total Professional Services	92,573	54,826	78,745	653,196
Supplies				
Supplies-Operational	6,000	6,000	8,204	6,000
Supplies-Computer Accessories	500	1,000	3,921	4,000
Supplies-Small Tools	2,000	2,000	1,439	2,000
Supplies-Printing	75	75	50	100
Supplies-Mailing	25	50	-	-
Supplies-Paper	15	15	24	50
Total Supplies	8,615	9,140	13,638	12,150
Machinery & Equipment				
Equipment-Repair	5,000	5,000	3,142	5,000
Equipment-Maintenance	5,000	5,000	3,781	5,000
Equipment - Computers	-	-	-	20,000
Total Machinery & Equipment	10,000	10,000	6,922	30,000
Total Vehicles	350	500	301	500
Other Expenses				
Internal Service Allocations				
Total Internal Service Allocations	(447,461)	(381,353)	(318,220)	-
Total Other Expenses	(447,461)	(381,353)	(318,220)	-
Total Expense	3,500	2,490	236,508	1,023,150

Department Details			<u>FY2025</u>	<u>FY2026</u>
Warehouse	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
General Fund Administrative Fees	-	-	-	167,541
Total Revenue	-	-	-	167,541
Expense				
Personnel				
Salaries-General	126,057	204,390	213,714	147,063
Benefits-Insurance	51,427	60,122	49,234	61,542
Benefits-Retirement	12,828	25,936	30,210	24,324
Payroll Taxes-General	11,435	19,497	19,697	14,250
Employee-General	4,200	3,335	3,201	3,541
Total Personnel	205,946	313,279	316,055	250,721
Total Capital	-	-	5,000	-
Professional Services				
Prof Services-General	75	230	291	-
Software-Annual Renewal/Maintenance	9,300	10,800	10,002	-
Total Professional Services	9,375	11,030	10,293	-
Insurance-General	-	-	-	1,404
Supplies				
Supplies-Operational	1,000	850	666	1,500
Supplies-Computer Accessories	200	250	125	250
Supplies-Small Office Equipment	100	-	-	-
Supplies-Small Tools	150	350	-	-
Supplies-Postage	50	25	-	-
Supplies-Paper	100	50	109	-
Total Supplies	1,600	1,525	899	1,750
Machinery & Equipment				
Equipment-Repair	1,000	750	750	750
Equipment-Maintenance	1,000	750	-	-
Equipment-Equipment	-	1,000	750	750
Equipment-Fuel	500	500	451	500
Total Machinery & Equipment	2,500	3,000	1,951	2,000
Total Expense	219,496	329,064	334,490	255,875

Fund 03 – Public Safety

Fund Balance December 2024

Total Cash as of 12/31/24	2,088,591
Remaining FY25 Operating Income	1,141,922
Less remaining expenses *	(1,324,459)

<i>Unrestricted Cash -Operating</i>	1,906,054
<i>Unrestricted Cash -Reserve</i>	506,250
<i>Unrestricted Cash Total (Est 6/30/25)</i>	2,412,304
<i>New Operating Revenue - Operating</i>	2,401,000
<i>Interfund Transfer Revenue for Reserve</i>	0
<i>New Revenues for FY 2025-26</i>	2,401,000
<i>Total Available for Appropriations</i>	4,813,304

03-500 Emergency Management	495,277
03-510 Fire	1,910,024
03-515 Police	2,180,569

<i>Total Fund Appropriations</i>	4,585,870
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Fund Balances

<i>Estimated Ending Balance</i>	227,433
<i>% Total Operating Revenues</i>	4.96%
<i>5% Reserve Requirement</i>	229,294
<i>Excess Reserves (Fund Balance - Res. Req.)</i>	-1,860

* Including FY25 encumbered funds

Public Safety Fund 03
Revenue and Expense Summary

	2023 Actuals	2024 Actuals	2025 Estimate	2026 Proposed
Revenue				
Tax Revenue	2,322,039	2,364,928	2,369,633	2,401,000
Intergovernmental TRF	-	13,018	-	-
Service Charges, Rentals, Fees	20,625	80,432	10,719	-
Total Revenue	2,342,663	2,458,378	2,217,233	2,401,000
Expense				
Personnel	910,304	1,149,294	1,706,850	2,576,264
Capital	558,451	325,379	589,618	392,800
Debt	368,114	275,497	176,012	176,012
Utilities	16,276	11,258	16,702	15,300
Professional Services	227,025	307,948	649,029	929,178
Supplies	16,662	50,073	30,797	115,000
Materials	571	174	1,770	3,500
Tools & Portable Equipment	-	513	641	2,445
Machinery & Equipment	18,861	11,886	12,648	97,500
Vehicles	13,893	18,791	57,463	271,871
Other Expenses	-	-	-	6,000
Total Expense	2,130,157	2,150,812	3,241,529	4,585,870
Change in Balance	212,506	307,566	(1,024,297)	(2,184,870)

Department Details			<u>FY2025</u>	<u>FY2026</u>
03-500 Emergency Management	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
Local Revenue				
Tax Revenue				
Tax-Sales 0.5%	1,836,000	2,000,000	2,369,633	2,395,000
Other Revenue				
AMJ Tax Revenue	-	-	-	140,000
Opiod Settlement Funds	-	-	-	10,000
Contra - AMJ and Opiod				(144,000)
Total Tax Revenue	1,836,000	2,000,000	2,369,633	6,000
Total Local Revenue	1,836,000	-	2,369,633	2,401,000
Intergovernmental TRF	-	35,583	-	-
Service Charges, Rentals, Fees				-
Misc Revenue				-
Misc-Bond Proceeds	-	-	203	-
Misc-Interest Income	-	9	2,815	-
Misc-Purchasing Card Rebate	-	-	1,701	-
Total Misc Revenue	-	9	4,719	-
Total Service Charges, Rentals, Fees	-	9	4,719	-
Total Revenue	1,836,000	2,035,592	2,383,791	2,401,000
				-
Expense				-
				-
Professional Services				
Prof Services-General				480,000
Insurance-General				617
Software-Annual Renewal/Maintenance				9,660
Total Professional Services				490,277
Machinery & Equipment				
Equipment-Repair				5,000
Total Machinery & Equipment				5,000
Total Expenses				495,277

Department Details			<u>FY2025</u>	<u>FY2026</u>
03-510 Fire	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
Total Service Charges, Rentals, Fees	-	-	6,000	-
Total Revenue	-	-	6,000	-
Expense				
Personnel				
Salaries-General	276,134	320,819	454,457	-
Benefits-Insurance	55,674	68,948	76,252	-
Benefits-Retirement	11,704	21,087	29,144	-
Payroll Taxes-General	36,698	43,863	60,935	-
Employee-General	92,500	102,200	82,532	94,000
Salary Charges From/(To) Other Funds	-	-	-	1,225,000
Total Personnel	472,710	556,917	703,320	1,319,000
Capital				
Capital Exp-Furniture and Fixtures	359,514	-	-	-
Capital Exp-Machinery and Equipment	14,000	60,969	34,023	-
Capital Exp - Machinery and Equipment - Imp	-	-	-	-
Capital Exp-Vehicles	-	150,000	64,898	-
Total Capital	373,514	210,969	98,921	-
Debt				
Debt-Lease Purchase	176,012	176,012	176,012	176,012
Total Debt	176,012	176,012	176,012	176,012
Grants	-	20,196	-	-
Utilities				
Utilities-Electric	6,000	6,000	6,797	5,000
Utilities-Water	400	800	461	250
Utilities-Sewer	400	800	469	250
Utilities-Natural Gas	15,000	5,000	7,863	8,400
Utilities-Landline and Fiber	350	6,000	-	-
Utilities-Internet	1,200	1,200	-	-
Utilities-Internet Mobile	-	2,000	-	-
Utilities-Solid Waste	500	800	1,111	1,400
Total Utilities	23,850	22,600	16,702	15,300
Professional Services				
Prof Services-General	5,964	16,648	8,380	8,000
Insurance-General	18,500	25,146	14,401	130,336
Advertising-General	100	965	537	-
Software-Annual Renewal/Maintenance	35,000	21,000	-	20,160
Total Professional Services	59,564	63,759	23,318	158,496

Supplies				
Supplies-Operational	2,250	2,250	2,384	3,000
Supplies-Computer Accessories	-	750	-	2,000
Supplies-Small Office Equipment	-	300	228	500
Supplies-Small Accessories	-	1,900	1,000	-
Supplies-Printing	-	500	850	500
Supplies-Mailing	-	50	50	50
Supplies-Postage	50	-	332	100
Supplies-Paper	100	200	131	250
Supplies-Promo-Education	-	1,500	1,576	1,500
Supplies-Janitorial	1,000	1,000	2,254	2,000
Supplies-Cleaning and Sanitation	280	250	278	1,000
Supplies-Break Room	600	1,200	1,652	2,000
Supplies-PCB	-	2,500	2,500	-
Supplies-Medical	-	3,500	1,052	10,000
Supplies-Hazmat	-	2,750	9,810	19,500
Supplies-Safety	-	200	-	5,000
Total Supplies	4,280	18,850	24,096	47,400
Materials				
Materials-Landscaping	-	13,500	1,500	1,500
Materials-Hardware	-	-	-	-
Materials-Fixtures	-	-	270	-
Materials-Infrastructure Maintenance	-	2,000	-	2,000
Total Materials	-	15,500	1,770	3,500
Total Tools & Portable Equipment	-	700	641	1,945
Machinery & Equipment				
Equipment-Repair	2,250	2,000	4,856	5,000
Equipment-Maintenance	2,500	1,000	3,532	2,500
Equipment-Supplies	375	2,500	1,793	2,000
Equipment-Fire Equipment	750	9,500	2,466	30,000
Equipment - Computers	-	-	-	10,000
Total Machinery & Equipment	5,875	15,000	12,648	49,500
Vehicles				
Vehicle-Repair	-	37,500	28,018	60,436
Vehicle-Maintenance	-	5,000	13,990	31,728
Vehicle-Supplies	-	250	164	1,756
Vehicle-Equipment	10,000	6,000	5,280	8,000
Vehicle-Fuel	5,000	14,000	10,011	36,951
Total Vehicles	15,000	62,750	57,463	138,871
Total Expense	1,130,804	1,163,253	1,114,891	1,910,024

Department Details			<u>FY2025</u>	<u>FY2026</u>
03-515 Police	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Expense				
Personnel				
Salaries-General	458,019	522,350	683,315	-
Benefits-Insurance	105,565	105,565	114,144	-
Benefits-Retirement	74,687	99,308	88,219	-
Payroll Taxes-General	56,131	62,063	89,186	-
Employee-General	41,000	60,087	47,401	82,600
Salary Charges From/(To) Other Funds	-	-	-	1,174,664
Total Personnel	735,403	849,373	1,029,857	1,257,264
Capital				
Capital Exp-Building and Improvement	-	-	-	25,000
Capital Exp-Furniture and Fixtures	28,584	41,800	5,250	-
Capital Exp-Machinery and Equipment	184,500	331,800	73,300	117,800
Capital Exp-Vehicles	45,000	264,000	605,130	250,000
Total Capital	258,084	637,600	842,847	392,800
Debt				
Debt-Lease Purchase	192,102	99,485	-	-
Total Debt	192,102	99,485	-	-
Professional Services				
Prof Services-General	9,300	41,014	312,579	28,500
Insurance-General	8,700	11,302	17,399	57,095
Advertising-General	-	275	2,795	-
Software-Annual Renewal/Maintenance	115,360	165,000	203,146	194,810
Total Professional Services	133,360	217,591	535,920	280,405
Supplies				
Supplies-Operational	-	-	-	7,500
Supplies-Computer Accessories	-	-	-	15,000
Supplies-Small Office Equipment	1,000	1,000	1,000	5,000
Supplies-Printing	-	-	-	2,500
Supplies-Mailing	-	-	-	100
Supplies-Postage	-	-	-	1,000
Supplies-Paper	-	-	-	1,000
Supplies-Forms	-	-	-	2,500
Supplies-Promo-Education	-	-	-	4,000
Supplies-Cleaning and Sanitation	-	-	-	1,000
Supplies-Break Room	-	-	-	1,000
Supplies-Safety	-	-	-	10,000
Supplies-Animal Control	-	-	-	5,000
Supplies-Ammo	12,000	12,000	12,000	12,000
Total Supplies	13,000	13,000	13,000	67,600

Total Tools & Portable Equipment	1,500	500	1,500	500
Machinery & Equipment				
Equipment-General	-	-	-	23,000
Equipment - Computers	-	-	-	20,000
Total Machinery & Equipment	-	-	-	43,000
Vehicles				
Vehicle-Repair				15,000
Vehicle-Maintenance				10,000
Vehicle-Supplies				8,000
Vehicle-Equipment	8,000	5,000	-	15,000
Vehicle-Fuel	-	-	-	85,000
Total Vehides	8,000	5,000	-	133,000
Other Expenses				
Prosecutor Office Charge				6,000
Total Expense	1,341,448	1,822,549	2,415,325	2,180,569

Fund 08 – Street

Street Fund - 08

Fund Balance December 2024

Total Cash as of 12/31/24	2,088,591
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Remaining FY25 Operating Income	1,428,161
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Less remaining expenses *	(1,599,294)
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Unrestricted Cash -Operating	1,917,458
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Unrestricted Cash -Reserve	506,250
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Unrestricted Cash Total (Est 6/30/25)	2,423,708
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New Operating Revenue - Operating	3,193,000
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New Revenues for FY 2025-26	3,193,000
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Total Available for Appropriations	5,616,708
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08 - 500 - Street Operation	3,902,506
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Total Fund Appropriations	3,902,506
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Estimated Ending Fund Balance for FY 2026	1,714,202
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Reserves as % of Expenditures	30.5%
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Minimum 10% Reserve Requirement	561,671
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Available Funds Above (Below) Minimum Requirement	1,152,531
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* including encumbered funds

Street Fund 08
Revenue and Expense Summary

	2023 Actuals	2024 Actuals	2025 Estimate	2026 Proposed
Revenue				
Sales Tax Revenue	2,333,059	2,287,155	2,359,075	2,395,000
Intergovernmental TRF				
State Tax Revenue	735,107	779,036	750,000	798,000
Grants-Capital Rev	-	12,341	-	-
Total Intergovernmental TRF	735,107	791,377	750,000	798,000
Service Charges, Rentals, Fees	125,672	187,517	7,057	-
Employee Benefits Revenue	500,000	-	-	-
Total Revenue	3,693,838	3,266,049	3,116,132	3,193,000
Expense				
Personnel	1,303,282	1,453,690	1,545,300	1,641,823
Capital	1,190,559	763,696	1,242,489	1,229,500
Debt	140,301	108,920	108,920	-
Utilities	27,251	18,488	22,043	23,050
Professional Services	63,469	69,249	97,221	389,487
Supplies	4,629	4,888	5,059	6,100
Materials	184,432	157,300	212,979	267,782
Tools & Portable Equipment	8,333	8,010	7,264	7,750
Machinery & Equipment	82,410	74,814	115,982	134,550
Vehicles	123,108	120,849	110,294	202,464
Other Expenses	150,958	187,894	290,835	-
Total Expense	3,278,732	2,967,798	3,758,386	3,902,506
Change in Balance	415,106	298,251	(642,254)	(709,506)

Department Details	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
80-500 Street Operation	<u>Budget</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>
Revenue				
Tax-Sales 0.5%	1,836,000	2,000,000	2,359,075	2,395,000
State Tax Revenue	560,000	635,000	750,000	798,000
Service Charges, Rentals, Fees	117,250	865	7,057	-
Interfund Transfer Revenue	500,000	-	-	-
Total Revenue	3,013,250	2,635,865	2,750,363	3,193,000
Expense				
Personnel				
Salaries-General	799,941	877,189	1,012,646	1,090,815
Benefits-Insurance	224,075	212,807	229,413	286,766
Benefits-Retirement	127,566	141,208	157,241	180,918
Payroll Taxes-General	119,760	127,020	126,981	108,797
Employee-General	16,395	17,595	19,020	21,908
Salary Charges from/(to) Other Funds	-	-	-	-47,381
Total Personnel	1,287,737	1,375,819	1,545,300	1,641,823
Capital				
Capital Exp-Land and Improvement	1,630,981	940,198	908,608	827,000
Capital Exp-Building and Improvement	28,125	34,925	8,050	-
Capital Exp-Furniture and Fixtures	2,894	8,575	-	-
Capital Exp-Machinery and Equipment	29,000	17,750	17,295	282,500
Capital Exp-Vehicles	35,000	-	-	120,000
Capital Exp-Infrastructure	-	-	50,750	-
Total Capital	1,726,000	1,001,448	984,703	1,229,500
Debt				
Debt-Lease Purchase	140,301	108,920	300,457	-
Total Debt	140,301	108,920	300,457	-
Utilities				
Utilities-Electric	1,200	1,200	1,151	1,200
Utilities-Propane	12,500	15,975	13,570	16,000
Utilities-Landline and Fiber	500	0	0	0
Utilities-Cell Phones	3,850	3,500	2,500	2,500
Utilities-Solid Waste	2,320	3,350	4,480	3,350
Total Utilities	20,370	24,025	21,702	23,050
Professional Services				
Prof Services-General				
Prof Services-Legal	0	414	0	0
Prof Services-Engineering	45,000	25,000	28,905	110,000
Prof Services-Surveying	5,000	2,500	400	2,500
Prof Services-Toxicology Testing	1,000	750	1,171	0
Prof Services-MSHP Background Chec	150	100	100	0
Prof Services-Dues/License	30	45	0	100
Prof Service-Service Contracts	8,630	7,500	10,804	12,500
Prof Service-Damage Claims	2,000	2,000	0	2,000
Prof Service-Janitorial				11,213
Prof Services - Administrative Service	0	0	0	157,014
Total Prof Services-General	61,810	38,309	41,381	295,327

Insurance-General				
Insurance-Vehicle	20,462	24,235	23,126	26,655
Insurance-Equipment	7,279	7,501	7,421	8,733
Insurance-Building & Property	2,394	2,938	5,332	9,974
Insurance-General Liability	2,032	2,174	2,465	21,968
Total Insurance-General	32,168	36,849	38,345	67,330
Advertising-General	1,208	1,000	1,577	0
Software-Annual Renewal/Maintenance	17,050	13,000	14,151	3,780
Total Professional Services	112,236	89,157	95,453	389,487
Supplies				
Supplies-Operational	1,500	1,500	1,283	1,500
Supplies-Computer Accessories	1,000	1,000	1,185	1,000
Supplies-Printing	0	0	0	0
Supplies-Postage	50	50	100	100
Supplies-Safety	2,758	2,750	2,485	3,500
Total Supplies	5,308	5,300	5,053	6,100
Materials				
Materials-Asphalt	125,000	153,750	48,603	153,750
Materials-Rock	10,000	10,000	4,909	11,998
Materials-Pipe-Misc.	1,000	1,000	1,198	1,000
Materials-Paint	25,000	25,000	12,706	25,000
Materials-Signs	15,000	15,000	17,547	15,000
Materials-Infrastructure Maintenance	51,000	50,000	49,307	61,034
Total Materials	227,000	254,750	134,270	267,782
Tools & Portable Equipment				
Tools-Repair	1,000	750	0	750
Tools- Maintenance	1,000	1,000	869	1,000
Tools-Supplies	5,770	6,000	5,514	6,000
Total Tools & Portable Equipment	7,770	7,750	6,383	7,750
Machinery & Equipment				
Equipment-Repair	20,000	20,000	49,862	60,000
Equipment-Maintenance	25,000	32,000	28,775	35,000
Equipment-Supplies	500	350	658	350
Equipment-Equipment	1,000	1,000	701	1,200
Equipment-Fuel	13,000	18,500	16,673	23,000
Equipment-Rental	5,500	5,500	4,486	10,000
Equipment - Computers	-	-	-	5,000
Total Machinery & Equipment	65,000	77,350	101,155	134,550

Vehicles				
Vehicle-Repair	13,000	13,000	14,841	62,732
Vehicle-Maintenance	24,000	30,000	20,191	62,732
Vehicle-Supplies	500	500	591	1,000
Vehicle-Equipment	1,000	750	435	1,000
Vehicle-Fuel	45,000	67,500	58,353	75,000
Total Vehicles	83,500	111,750	94,411	202,464
Other Expenses				
Internal Service Allocations				
Internal Service-Personnel	-	-	179,059	-
Code Administration Allocation In	51,075	103,784	100,259	-
Garage Allocation In	77,498	91,425	62,557	-
IT Allocation In	57,257	45,675	32,077	-
Facility Mgmt Allocation In	43,812	45,744	76,407	-
Janitorial Allocation In	6,446	3,959	3,876	-
Purchasing / Warehouse Allocation In	26,331	32,521	19,683	-
Total Internal Service Allocations	262,417	323,108	473,916	-
Interfund Transfer	-	47,700	-	-
Total Other Expenses	262,417	370,808	473,281	-
Total Expense	3,937,639	3,427,076	3,988,238	3,902,506

Fund 16 - Stormwater

Stormwater Fund -16

Fund Balance December 2024

Total Cash as of 12/31/24	1,211,332
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Remaining FY25 Operating Income	408,184
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Less remaining expenses *	(102,594)
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Unrestricted Cash -Operating	1,516,922
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Unrestricted Cash -Reserve	0
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Unrestricted Cash Total (Est 6/30/25)	1,516,922
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New Revenues for FY 2025-26	1,347,118
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<u>Total Available for Appropriations</u>	2,864,040
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16 - 500 Stormwater Operations	1,935,060
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<u>Total Stormwater Fund Appropriations</u>	1,935,060
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Estimated Ending Fund Balance for FY 2026	928,981
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Reserves as % of Expenditures	48.0%
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Minimum 10% Reserve Requirement	193,506
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Available Funds Above (Below) Minimum Req.	735,475
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Stormwater Fund 16
Revenue and Expense Summary

	2023 Actuals	2024 Actuals	2025 Estimate	2026 Proposed
Revenue				
Tax-Sales 0.5%	579,928	565,127	542,757	598,750
Grants-ARPA Grant Funding	-	213,698	102,594	748,368
Service Charges, Rentals, Fees	-	11,840	-	-
Total Revenue	579,928	790,665	645,351	1,347,118
Accounts				
Expense				
Capital	299,645	457,740	968,143	1,794,142
Professional Services	5,563	330	2,557	138,418
Supplies	-	964	177	-
Materials	975	1,396	1,500	2,500
Total Expense	306,183	460,430	972,377	1,935,060
Change in Balance	273,745	330,235	(327,026)	(587,942)

Department Details	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
16-500 Stormwater Operation	<u>Budget</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>
Revenue				
Local Revenue				
Tax Revenue				
Tax-Sales 0.5%	459,000	500,000	512,554	598,750
Total Tax Revenue	459,000	500,000	512,554	598,750
Intergovernmental TRF				
Grant Revenue				
Grants-ARPA Grant Funding	-	400,000	102,594	748,368
Total Intergovernmental TRF	-	400,000	102,594	748,368
Service Charges, Rentals, Fees				
Total Revenue	459,000	900,000	615,148	1,347,118
Expense				
Capital				
Capital Exp-Land and Improvement	627,000	540,000	102,594	645,774
Contra Asset-Land and Improvement	-	-	510	-
Capital Exp-Infrastructure	-	-	10,000	1,148,368
Total Capital	627,000	540,000	113,104	1,794,142
Professional Services				
Prof Services-General				
Prof Services-Surveying	5,000	-	-	-
Prof Services - Engineering	-	-	-	100,000
Prof Service-Service Contracts	5,000	-	-	-
Prof Service-Taxes/Fees	-	-	400	-
Prof Service-Legal Settlement	-	-	1,118	-
Prof Services - Administrative Service Charge	-	-	-	38,418
Total Prof Services-General	10,000	-	1,518	138,418
Advertising-General				
Advertising-Public Notices	-	-	1,039	-
Total Advertising-General	-	-	1,039	-
Total Professional Services	10,000	-	2,557	138,418
Supplies				
Supplies-Postage	-	-	177	-
Total Supplies	-	-	177	-
Materials				
Materials-Rock	500	500	250	250
Materials-Concrete	500	1,000	250	500
Materials-Landscaping	250	500	250	250
Materials-Pipe-Misc.	1,000	2,000	500	1,000
Materials-Precast	500	1,000	250	500
Total Materials	2,750	5,000	1,500	2,500
Other Expenses				
Interfund Transfer	-	27,860	-	-
Total Other Expenses	-	27,860	-	-
Total Expense	639,750	572,860	1,092,291	1,935,060

Fund 79 – Parks

Parks Fund - 79

Balance

Fund Balance December 2024

Total Cash as of 12/31/24 892,781

Remaining FY25 Operating Income 957,265

Less remaining expenses * (1,246,520)

Unrestricted Cash -Operating 603,526

Unrestricted Cash -Reserve 506,350

Unrestricted Cash Total (Est 6/30/25) 1,109,876

New Revenues for FY 2025-26 2,031,042

Total Available for Appropriations 3,140,918

79 - 500 - Parks Operation 2,640,376

79 - 515 - Boswell Aquatic Center 178,547

79 - 520 - Parks Activities 330,171

Total Fund Appropriations 3,149,094

Estimated Ending Fund Balance for FY 2026 498,174

Reserves as % of Total Expenditures 16%

10% Reserve Requirement 314,909

Excess Reserves (Fund Balance - Res. Req.) 183,265

* Including FY25 encumbered funds

Parks Fund 79
Revenue and Expense Summary

	2023 Actuals	2024 Actuals	2025 Estimate	2026 Proposed
Revenue				
Local Revenue	1,759,818	1,700,719	1,596,145	1,795,000
Intergovernmental TRF	-	1,654	1,654	-
Service Charges, Rentals, Fees	256,453	257,148	410,874	236,042
Total Revenue	2,016,271	1,959,522	2,008,673	2,031,042
Accounts				
Expense				
Personnel	475,366	531,518	862,221	764,633
Capital	629,761	801,388	609,662	1,683,000
Utilities	37,454	34,180	49,058	47,309
Professional Services	201,468	178,693	227,270	399,826
Supplies	68,233	65,148	78,128	74,976
Materials	102,993	111,398	97,541	109,250
Tools & Portable Equipment	2,171	1,645	2,596	2,600
Machinery & Equipment	54,008	51,059	52,585	44,750
Vehicles	17,502	15,926	19,816	22,750
Other Expenses	26,478	30,008	28,182	-
Total Expense	1,615,435	1,820,963	2,027,059	3,149,094
Change in Fund Balance	400,837	138,559	(18,386)	(1,118,052)

Department Details
Parks Operating 79-500

	<u>FY2023</u> <u>Budget</u>	<u>FY2024</u> <u>Budget</u>	<u>FY2025</u> <u>Estimated</u>	<u>FY2026</u> <u>Proposed</u>
Revenue				
Local Revenue	1,377,000	1,500,000	1,596,145	1,795,000
Intergovernmental TRF	-	-	1,654	-
Service Charges, Rentals, Fees	4,725	5,000	166,922	5,000
Total Revenue	1,381,725	1,505,000	1,764,721	1,800,000
Expense				
Personnel				
Salaries-General				
Fulltime Salary	182,247	221,592	213,296	252,509
Part Time Salary	59,038	14,976	27,433	-
Fulltime Overtime	831	1,017	2,421	2,500
Part Time Overtime	335	-	186	-
Salaries-General	242,451	237,585	243,336	255,009
Benefits-Insurance				
Benefits-Insurance	39,989	60,165	55,342	78,215
Benefits-Retirement				
Lagers-General	20,393	26,211	14,461	36,614
Deferred Comp-Employer	7,800	6,500	3,250	13,000
Payroll Taxes-General				
FICA-Employer	14,572	13,963	6,682	19,317
Medicare-Employer	3,408	3,266	1,563	-
Unemployment Compensation	2,350	2,252	1,078	-
Workers Compensation	15,883	16,200	8,100	38,090
Payroll Taxes-General	36,214	35,681	17,422	57,407
Employee-General	9,250	5,900	5,704	5,264
Total Personnel	356,095	372,041	339,515	445,509
Capital				
Capital Exp-Land and Improvement	150,000	710,000	42,500	400,000
Capital Exp-Building and Improvement	15,000	-	390,007	1,050,000
Capital Exp-Furniture and Fixtures	166	-	4,000	8,000
Capital Exp-Machinery and Equipment	453,500	30,000	184,675	100,000
Capital Exp-Vehicles	27,500	-	20,000	-
Capital Exp-Infrastructure	-	35,000	64,980	125,000
Total Capital	646,166	775,000	706,162	1,683,000
Utilities	34,000	36,650	46,206	38,059
Professional Services				
Prof Services-General				
Prof Services-Legal	1,000	1,000	64	-
Prof Services-Engineering	-	-	44,759	-
Prof Services-Surveying	-	-	1,800	-
Prof Services-Toxicology Testing	500	500	432	-
Prof Services-MSHP Background Checks	100	100	575	-
Prof Services-Dues/License	500	500	-	-
Prof Service-Studies	1,000	1,000	2	50,000
Prof Service-Service Contracts	25,000	25,000	62,931	85,000
Prof Service-Damage Claims	250	250	-	-
Prof Service-Credit Card Fee	50	150	3	-
Prof Service-Admin Service Charge	-	-	-	149,748
Total Prof Services-General	28,400	28,500	110,566	284,748

Insurance-General				
Insurance-Vehicle	3,782	3,866	5,849	5,861
Insurance-Equipment	1,377	1,390	1,455	3,542
Insurance-Building & Property	9,269	28,031	21,913	31,307
Insurance-Liability	-	-	-	12,274
Total Insurance-General	14,428	33,286	29,218	52,984
Advertising-General	850	1,450	1,236	1,500
Software-Annual Renewal/Maintenance				
Software-Purchase	1,800	1,800	1,000	1,000
Software-Agreement	9,000	9,000	11,406	5,500
Total Software-Annual Renewal/Maintenance	10,800	10,800	12,406	6,500
Total Professional Services	54,478	74,036	153,426	345,732
Supplies				
Supplies-Operational	7,500	12,500	13,370	12,500
Supplies-Computer Accessories	500	500	1,977	500
Supplies- Office Equipment	900	900	536	900
Supplies-Small Tools	2,000	2,000	1,761	2,000
Supplies-Printing	600	600	901	600
Supplies-Mailing	50	50	-	-
Supplies-Postage	100	100	96	100
Supplies-Paper	100	100	-	-
Supplies-Janitorial	4,500	7,500	9,374	9,500
Supplies-Cleaning and Sanitation	250	250	299	126
Supplies-Chemicals	250	650	446	300
Supplies-Medical	100	100	-	-
Supplies-First Aid	750	750	649	750
Supplies-Safety	1,000	1,000	1,148	700
Total Supplies	18,600	27,000	30,557	27,976
Materials				
Materials-Rock	750	750	3,499	2,000
Materials-Concrete	2,500	1,500	2,181	7,500
Materials-Landscaping	3,000	7,500	9,192	7,500
Materials-Pipe-PVC	500	1,000	1,060	1,000
Materials-Pipe-Misc.	1,500	2,000	2,169	2,000
Materials-Pipe-Conduit	500	780	373	750
Materials-Paint	5,000	5,000	3,542	5,000
Materials-Signs	2,500	2,500	3,749	2,500
Materials-Hardware	2,500	2,500	2,254	2,500
Materials-Fixtures	5,000	2,500	2,439	2,500
Materials-Wire	5,000	5,000	6,450	5,000
Materials-Lumber	5,000	2,500	1,488	2,500
Materials-Steel	457	1,000	957	1,000
Materials-Infrastructure Maintenance	9,000	12,500	1,564	12,500
Total Materials	43,207	47,030	40,918	54,250
Tools & Portable Equipment	2,350	2,850	2,755	2,600

Machinery & Equipment				
Equipment-Repair	6,000	6,000	8,292	6,000
Equipment-Maintenance	2,500	2,500	1,784	2,500
Equipment-Supplies	750	1,000	909	1,000
Equipment-Equipment	3,500	3,500	5,289	3,500
Equipment-Fuel	8,500	1,000	3,626	5,000
Equipment-Rental	2,000	2,000	4,686	2,500
Total Machinery & Equipment	23,250	16,000	24,586	20,500
Vehicles				
Vehicle-Repair	1,500	1,500	2,540	1,500
Vehicle-Maintenance	1,750	2,000	1,453	10,000
Vehicle-Supplies	500	500	234	1,000
Vehicle-Equipment	250	250	-	250
Vehicle-Fuel	7,750	10,000	9,470	10,000
Total Vehicles	11,750	14,250	13,697	22,750
Other Expenses				
Internal Service Allocations				
Internal Service-Personnel	-	-	27,563	-
Code Administration Allocation In	2,644	1,276	142	-
Garage Allocation In	2,486	7,580	533	-
IT Allocation In	27,380	8,222	16,293	-
Facility Mgmt Allocation In	1,032	5,268	10,289	-
Purchasing / Warehouse Allocation In	4,388	8,392	5,467	-
Total Internal Service Allocations	37,930	30,737	60,287	-
Total Other Expenses	37,930	30,737	60,287	-
Total Expense	1,241,627	1,395,595	1,879,739	2,640,376

Department Details	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Boswell Aquatic Center 79-515	<u>Budget</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>
Revenue				
Service Charges, Rentals, Fees	34,000	32,500	44,329	51,000
Total Revenue	34,000	32,500	44,329	51,000
Expense				
Personnel				
Fulltime Salary	-	3,922	-	-
Part Time Salary	60,413	40,770	59,643	122,570
Part Time Overtime	1,300	-	-	-
Life Insurance	-	8	1,683,000	-
FICA-Employer	3,826	2,771	-	9,377
Medicare-Employer	895	648	-	-
Unemployment Compensation	617	447	-	1,500
Workman's Compensation	3,018	3,563	1,781	-
Employee-General	2,500	2,500	2,319	4,600
Total Personnel	72,569	54,628	69,966	138,047
Utilities	9,300	9,000	9,264	9,000
Professional Services				
Prof Services-General				
Prof Services-Temporary Employ	-	-	3,961	3,500
Prof Services-Toxicology Testing	500	500	487	-
Prof Services-MSHP Background	250	250	-	-
Insurance-Building & Property	10,456	11,352	5,739	-
Advertising-General	500	500	-	-
Total Professional Services	11,706	12,602	10,186	3,500
Supplies				
Supplies-Chemicals	10,000	15,000	13,347	15,000
Total Supplies	10,000	15,000	13,347	15,000
Machinery & Equipment				
Equipment-Repair	4,000	4,000	5,371	5,000
Equipment-Maintenance	250	250	513	500
Equipment-Supplies	2,450	2,450	2,422	2,500
Equipment-Equipment	4,000	4,700	8,074	5,000
Equipment-Rental	250	250	-	-
Total Machinery & Equipment	10,950	11,650	16,380	13,000
Total Expense	114,525	102,880	119,143	178,547

Department Details Activities 79-520	Parks	<u>FY2023</u> <u>Budget</u>	<u>FY2024</u> <u>Budget</u>	<u>FY2025</u> <u>Estimated</u>	<u>FY2026</u> <u>Proposed</u>
Revenue					
Service Charges, Rentals, Fees		120,000	137,500	199,623	180,042
Total Revenue		120,000	137,500	199,623	180,042
Expense					
Personnel					
Salaries-General					
Fulltime Salary		33,243	47,412	16,179	-
Part Time Salary		84,976	48,650	5,395	166,816
Fulltime Overtime		1,194	1,138	581	-
Part Time Overtime		3,011	279	-	-
Salaries-General		122,424	97,479	148,583	166,816
Benefits-Insurance		8,696	8,757	11,138	-
Benefits-Retirement		4,580	4,868	5,347	-
Payroll Taxes-General					
FICA-Employer		7,590	6,044	1,374	12,761
Medicare-Employer		1,775	1,413	321	-
Unemployment Compensation		1,224	975	222	1,500
Workers Compensation		3,018	3,563	1,781	-
Payroll Taxes-General		13,607	11,994	13,431	14,261
Employee-General		600	600	-	-
Total Personnel		149,907	123,699	178,499	181,077
Utilities		500	350	204	250
Professional Services					
Prof Services-General					
Prof Services-Temporary Employees		25,000	30,000	42,548	45,000
Prof Services-Toxicology Testing		200	200	328	-
Prof Services-MSHP Background Checks		600	600	-	-
Prof Services-Dues/License		100	67	-	-
Insurance-General					
Insurance-Park Activities		3,825	3,889	4,839	5,594
Total Insurance-General		3,825	3,889	4,839	5,594
Advertising-General		1,000	1,000	-	-
Total Professional Services		30,725	35,755	47,714	50,594
Supplies					
Supplies-Operational		22,000	22,000	23,972	22,000
Supplies-Uniforms		5,000	7,500	8,631	10,000
Total Supplies		27,000	29,500	32,603	32,000
Materials					
Cost of Goods Sold-Drinks		12,000	-	-	-
Cost of Goods Sold-Food		8,000	-	-	-
Cost of Goods Sold-Snacks		10,000	-	-	-
Cost of Goods Sold-Concessions		30,000	45,000	65,200	55,000
Total Materials		30,000	45,000	65,200	55,000
Machinery & Equipment					
Equipment-Repair		250	250	250	250
Equipment-Equipment		4,500	4,500	11,261	11,000
Equipment-Rental		250	250	-	-
Total Machinery & Equipment		5,000	5,000	11,511	11,250
Total Expense		243,132	239,304	335,731	330,171

Fund 22 – Capital

Capital Fund - 22

Fund Balance December 2024

Total Cash as of 12/31/24	2,362,332
Remaining FY25 Operating Income	1,167,907
Less remaining expenses *	(2,192,712)

Unrestricted Cash -Operating	1,337,527
Unrestricted Cash -Reserve	2,128,380
Unrestricted Cash Total (Est 6/30/25)	3,465,907
Interfund Transfer Revenue for Reserve	0
New Revenues for FY 2025-26	3,436,900
Total Available for Appropriations	6,902,807

22-600 Capital	5,185,579
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Total Fund Appropriations	5,185,579
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Estimated Ending Balance -Total	1,717,228
Estimated Ending Balance - Reserve	33.1%
10% Reserve Requirement	518,558
Excess Reserves (Fund Balance - Res. Req.)	1,198,670

Capital Fund 22**Revenue and Expense Summary**

	2023 Actuals	2024 Actuals	2025 Estimate	2026 Proposed
Revenue				
Local Revenue				
Tax Revenue				
Tax-Sales 0.5%	2,331,093	2,285,841	2,356,475	2,395,000
Service Charges, Rentals, Fees				
Subdivision Projects				1,041,900
Service Charges, Rentals, Fees	25,973	88,907	41,230	-
Total Revenue	2,357,066	2,374,748	2,154,279	3,436,900
Expense				
Capital				
Capital Exp-Land and Improvement	366,644	255,000	926,118	2,246,000
Capital Exp-Building and Improvement	797,238	366,729	493,150	1,733,000
Capital Exp-Furniture and Fixtures	120,247	93,976	5,750	68,000
Capital Exp-Machinery and Equipment	369,456	118,198	95,000	190,000
Capital Exp-Vehicles	51,623	8,675	-	-
Capital Exp-Infrastructure	-	-	5,000	452,000
Total Capital	1,705,208	842,579	1,525,018	4,689,000
Debt	454,818	450,509	313,778	180,945
Professional Services	56,222	39,419	8,552	315,634
Other Expenses	519,086	256,945	193,850	-
Total Expense	2,735,334	1,589,452	2,041,197	5,185,579
Change in Fund Balance	(378,268)	785,296	113,081	(1,748,679)

Fund Details	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
22- Capital	<u>Budget</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>
Capital Expense By Department				
City Hall	-	-	-	31,000
Community Buildings	-	-	-	85,000
Cowan Civic Center	-	-	-	257,000
DTBD	-	-	-	100,000
Facility Management	-	-	-	153,000
Fire	-	-	-	613,000
Garage	-	-	-	53,000
Information Technology				157,000
Police Department & Animal Control				500,000
Public Works				300,000
Street Division				905,000
Economic Development				25,000
Community Development				1,510,000
Total Capital	-	-	-	4,689,000

Fund Details	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
22- Capital	<u>Budget</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>
Revenue				
Local Revenue				
Tax-Sales 0.5%	1,836,000	2,000,000	2,356,475	2,395,000
Total Local Revenue	1,836,000	2,000,000	2,356,475	2,395,000
Service Charges, Rentals, Fees				
Subdivision Projects				1,041,900
Misc-Interest Income	-	5,660	8,605	-
Misc-Purchasing Card Rebate	-	-	5	-
Misc-Insurance Recoveries	-	-	32,619	-
Total Service Charges, Rentals, Fees	-	5,660	41,230	-
Total Revenue	1,836,000	2,005,660	2,154,279	3,436,900
Expense				
Capital				
Capital Exp-Land and Improvement	1,031,342	1,486,500	926,118	2,246,000
Capital Exp-Building and Improvement	782,200	375,300	493,150	1,733,000
Capital Exp-Furniture and Fixtures	148,310	78,500	5,750	68,000
Capital Exp-Machinery and Equipment	94,666	83,166	95,000	190,000
Capital Exp-Infrastructure	-	-	5,000	452,000
Total Capital	2,056,518	2,023,466	1,525,018	4,689,000
Debt				
Debt-COPS	502,194	454,356	313,778	180,945
Total Debt	502,194	454,356	313,778	180,945
Professional Services				
Prof Services-General	5,025	-	8,282	315,634
Advertising-General	-	-	270	-
Software-Annual Renewal/Maintenance	28,000	28,000	-	-
Total Professional Services	33,025	28,000	8,552	315,634
Other Expenses				
Interfund Transfer	820,560	-	193,850	-
Total Other Expenses	820,560	-	193,850	-
Total Expense	3,412,297	2,505,822	2,041,197	5,185,579

Enterprise Funds



Fund 80 – Electric

Electric Fund - 80

Balance

Fund Balance December 2024	
Total Cash as of 12/31/24	10,807,979
Remaining FY25 Operating Income	14,335,560
Less remaining expenses *	(15,341,276)

Unrestricted Cash -Operating	1,661,176
Unrestricted Cash -Reserve	8,141,087
Unrestricted Cash Total (Est 6/30/25)	9,802,263
New Operating Revenue - Operating	29,724,232
Interfund Transfer Revenue for Reserve	85,406
New Revenues for FY 2025-26	29,809,637
Total Available for Appropriations	39,611,900

80 - 200 - Electric Operating	29,644,086
80 - 205 - Electric Maintenance	459,352
80 - 215 - Electric Reserve	995,000

Total Electric Fund Appropriations	31,098,438
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Fund Balances

Estimated Ending Balance	8,513,462
% Total Operating Revenues	28.6%
30% Reserve Requirement	8,942,891
Excess Reserves (Fund Balance - Res. Req.)	(429,429)

* Including FY25 encumbered funds

Electric Fund 80
Revenue and Expense Summary

	2023 Actuals	2024 Actuals	2025 Estimate	2026 Proposed
<hr/>				
Revenue				
Intergovernmental TRF	226,870	151,246	-	-
Service Charges, Rentals, Fees	25,885,213	26,045,559	27,842,995	29,809,637
Total Revenue	26,112,082	26,196,805	27,842,995	29,809,637
Expense				
Personnel	1,922,077	2,138,743	2,308,804	2,413,581
Capital	892,852	1,274,827	1,438,675	2,095,000
Debt	858	-	-	-
Utilities	47,408	43,972	46,334	53,673
Professional Services	2,080,393	2,123,082	2,337,305	2,839,843
Supplies	21,212,746	20,536,080	20,399,516	21,213,774
Materials	261,279	258,894	360,053	408,727
Tools & Portable Equipment	7,115	5,933	6,004	6,277
Machinery & Equipment	22,183	55,152	16,799	62,812
Vehicles	67,193	87,653	78,084	144,530
Other Expenses	236,939	147,387	825,075	1,860,461
Total Expense	26,751,041	26,671,723	27,816,649	31,098,438
Change in Fund Balance	(638,959)	(474,918)	26,346	(1,288,801)

Department Details				
Electric Utility Operating 80-200	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
	<u>Budget</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>
Revenue				
Service Charges, Rentals, Fees	24,836,150	27,150,029	27,591,523	29,724,232
Total Revenue	24,836,150	27,150,029	27,591,523	29,724,232
Expense				
Personnel				
Salaries-General	1,365,545	1,460,495	1,491,435	1,529,384
Benefits-Insurance	296,832	295,870	334,589	418,237
Benefits-Retirement	196,500	201,965	237,405	250,120
Payroll Taxes-General	135,845	165,374	193,918	149,415
Employee-General	54,925	53,925	49,957	66,425
Total Personnel	2,049,648	2,177,629	2,307,304	2,413,581
Capital				
Capital Exp-Building and Improvement	28,125	38,092	8,050	-
Capital Exp-Furniture and Fixtures	2,708	8,575	-	-
Capital Exp-Machinery and Equipment	205,500	504,250	202,375	400,000
Capital Exp-Vehicles	-	60,000	307,500	700,000
Capital Exp-Infrastructure	-	-	8,750	-
Depreciation Expense	-	-	-	-
Total Capital	236,333	610,917	526,675	1,100,000
Debt	30,436	-	-	-
Utilities	47,030	48,300	46,094	53,433
Professional Services				
Prof Services-General	1,500,200	1,616,115	1,611,799	1,759,290
Insurance-General	108,364	117,128	140,301	145,913
Advertising-General	2,525	2,252	1,500	1,500
Software-Annual Renewal	43,400	25,000	35,287	50,000
Prof Services - Janitorial Service Charge				3,738
Prof Services-Admin Service Charge				429,402
Total Professional Services	1,654,489	1,760,495	1,788,888	2,389,843
Supplies				
Supplies-Operational	7,500	7,500	5,330	7,500
Supplies-Computer Accessories	1,500	1,500	4,879	7,000
Supplies-Small Office Equipment	500	6,500	809	1,500
Supplies-Small Tools	5,000	5,000	4,162	5,536
Supplies-Printing	300	45	150	150
Supplies-Mailing	2,000	2,000	819	1,214
Supplies-Postage	750	750	409	524
Supplies-Paper	450	450	355	450
Supplies-Promo-Education	20,000	20,000	4,679	20,100
Supplies-Safety	15,000	15,000	14,838	18,800
Wholesale Power-Demand	5,500,000	8,000,000	9,007,869	8,900,000
Wholesale Power-Energy	13,500,000	12,500,000	10,075,067	10,850,000
Wholesale Power-Transmission	1,200,000	1,200,000	1,279,581	1,400,000
Total Supplies	20,253,000	21,758,745	20,398,946	21,212,774

Materials				
Materials-Asphalt	2,000	2,000	2,000	2,000
Materials-Rock	2,000	2,000	2,270	2,000
Materials-Concrete	1,500	1,500	287	1,787
Materials-Pipe-Conduit	18,725	18,725	12,397	18,500
Materials-Poles	26,750	26,750	33,624	50,000
Materials-Pupl Arms	25,000	12,000	15,541	18,000
Materials-Cutouts	10,700	15,000	21,336	21,320
Materials-Fittings	5,000	5,000	4,533	5,000
Materials-Hardware	37,450	41,195	34,041	45,000
Materials-Wire	37,450	40,000	96,831	102,620
Materials-Street Lights	16,050	16,050	19,561	16,000
Materials-Wildlife Protection	5,000	8,500	11,355	11,500
Materials-Transformers	107,000	-	-	-
Materials-Substation	14,000	14,000	3,363	14,000
Materials-Meters	26,750	26,750	76,047	50,000
Materials-Infrastructure Maintenance	32,100	32,100	23,787	40,000
Materials-Scada	10,000	10,000	3,080	11,000
Total Materials	377,475	271,570	360,053	408,727
Tools & Portable Equipment	4,500	5,000	4,934	5,207
Machinery & Equipment				
Equipment-Repair	12,500	12,500	24,360	26,000
Equipment-Maintenance	12,000	10,000	8,644	24,448
Equipment-Supplies	5,000	5,000	(23,433)	5,000
Equipment-Fuel	1,500	2,000	767	1,000
Equipment-Rental	-	-	100	200
Total Machinery & Equipment	31,000	29,500	10,438	56,648
Vehicles				
Vehicle-Repair	6,000	6,000	7,516	59,206
Vehicle-Maintenance	15,000	15,000	30,086	45,000
Vehicle-Equipment	2,500	2,500	1,116	1,116
Vehicle-Fuel	33,500	39,500	38,090	38,090
Total Vehicles	57,000	63,000	76,808	143,412
Contra Account-Other	-	-	(26,894)	
Internal Service Allocations				
Internal Service-Personnel	-	-	191,195	-
Code Administration Allocation In	62,252	114,140	110,738	-
Garage Allocation In	54,551	35,953	26,962	-
IT Allocation In	40,583	44,721	35,418	-
Facility Mgmt Allocation In	12,115	11,716	19,739	-
Janitorial Allocation In	6,446	3,958	3,876	-
Purchasing / Warehouse Allocation	70,215	91,220	59,791	-
Total Internal Service Allocations	246,161	301,708	447,719	-
Interfund Transfers	267,000	199,350	404,250	-
Salary Charge				77,007
PILOT Transfer				1,783,454
Total Other Expenses	513,161	501,058	825,075	1,860,461
Total Expense	25,254,072	27,226,214	28,347,535	29,644,086

Department Details	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Electric Utility Maintenance 80-205	<u>Budget</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>
Expense				
Personnel				
Employee-General	-	-	1,500	-
Total Personnel	-	-	1,500	-
Utilities	-	40	240	240
Professional Services				
Prof Services-General	350,000	400,000	548,417	450,000
Total Professional Services	350,000	400,000	548,417	450,000
Supplies				
Supplies-Computer Accessories	350	350	-	-
Supplies-Chemicals	1,000	1,000	570	1,000
Total Supplies	1,350	1,350	570	1,000
Tools & Portable Equipment	2,000	3,500	1,070	1,070
Machinery & Equipment				
Equipment-Repair	5,000	5,000	5,000	5,000
Equipment-Maintenance	2,000	2,000	1,014	1,014
Equipment-Fuel	-	500	347	150
Equipment-Rental	250	-	-	-
Total Machinery & Equipment	7,250	7,500	6,361	6,164
Vehicles				
Vehicle-Repair	2,500	2,500	618	618
Vehicle-Maintenance	1,000	1,000	-	-
Vehicle-Equipment	1,000	1,000	-	-
Vehicle-Fuel	1,000	1,000	658	500
Total Vehicles	5,500	5,500	1,276	1,118
Total Expense	366,100	417,890	559,434	459,592

Department Details	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Electric Reserve 80-215	<u>Budget</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>
Revenue				
Service Charges, Rentals, Fees				
Misc Revenue				
Misc-General (DTMP Debt Repayment)	483,964	483,966	251,472	85,406
Total Revenue	483,964	483,966	251,472	85,406
Expense				
Capital				
Capital Exp-Land and Improvement	160,000	605,000	365,000	710,000
Capital Exp-Building and Improvement	245,128	-	-	
Capital Exp-Machinery and Equipment	585,000	722,000	547,000	285,000
Total Capital	990,128	1,327,000	912,000	995,000
Total Expense	990,128	1,327,000	912,000	995,000

Fund 83 – Fiber

Fiber Fund - 83

Total Cash as of 12/31/24	24,602
Remaining FY25 Operating Income	5,982
Less remaining expenses	(9,186)
Roll Forward for Projects not yet encumbered or	0

Unrestricted Cash -Operating	21,398
Unrestricted Cash -Reserve	0
Unrestricted Cash Total (Est 6/30/25)	21,398
New Operating Revenue - Operating	28,000
New Revenues for FY 2025-26	28,000
Total Available for Appropriations	49,398

83 - 200 - Fiber Operating	30,878
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Total Fiber Fund Appropriations	30,878
Estimated Ending Balance	18,520
% of New Operating Expenses	60.0%
40% Reserve Requirements	12,351
Available Reserves over 40%	6,169

Fiber Fund 83**Revenue and Expense Summary**

	2023 Actuals	2024 Actuals	2025 Estimate	2026 Proposed
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Revenue				
Local Revenue	-	-	-	-
Service Charges, Rentals, Fees	47,773	51,476	30,584	28,000
Employee Benefits Revenue	11,200	-	-	-
Total Revenue	58,973	51,476	30,584	28,000
Expense				
Capital	9,620	6,509	6,509	-
Professional Services	2,369	1,676	1,422	18,378
Materials	42,677	8,291	16,040	12,500
Other Expenses	25,478	20,449	25,642	-
Total Expense	80,144	36,924	26,255	41,031
Change in Fund Balance	(21,171)	14,552	4,329	(13,031)

Department Details	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Fiber Operating 83-200	<u>Budget</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>
Revenue				
Service Charges, Rentals, Fees	75,000	50,205	30,584	28,000
Total Revenue	75,000	50,205	30,584	28,000
Expense				
Capital	-	-	6,509	-
Professional Services	3,750	2,500	1,422	18,378
Materials	19,250	-	16,040	12,500
Other Expenses	52,528	37,754	25,642	-
Total Expense	75,528	40,254	49,613	30,878
Change in Balance	-528	9,952	-19,029	-2,878

Fund – 85 Wastewater

Wastewater Fund - 85

Fund Balance December 2024

Total Cash as of 12/31/24	1,918,174
Remaining FY25 Operating Income	2,473,215
Less remaining expenses*	(3,365,409)

Unrestricted Cash -Operating	1,025,979
Unrestricted Cash -Reserve	1,497,434
Unrestricted Cash Total (Est 6/30/25)	2,523,413
New Operating Revenue - Operating	4,487,842
Interfund Transfer Revenue for Reserve	0
New Revenues for FY 2025-26	4,487,842
Total Available for Appropriations	7,011,254

85 - 200 - WWTP and Operation	4,305,809
85 - 205 - WW Maintenance	399,877
85 - 215 - Inflow & Infiltration	511,097

<u>Total Wastewater Fund Appropriations</u>	5,216,783
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Fund Balances

Estimated Ending Balance	1,794,471
% Total Operating Revenues	40%
40% Reserve Requirement	1,795,137
Excess Reserves (Fund Balance - Res. Req.)	(665)

* Including FY25 encumbered funds

**Wastewater Fund 85
Revenue and Expense Summary**

	2023	2024	2025	2026
	Actuals	Actuals	Estimate	Proposed
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Revenue				
Service Charges, Rentals, Fees	4,002,249	3,972,443	4,021,384	4,475,842
Licenses, Permits	20,550	23,325	12,068	12,000
Total Revenue	4,022,799	3,995,768	4,033,452	4,487,842
Expense				
Personnel	955,336	1,135,723	1,281,337	1,521,412
Capital	829,913	1,159,768	624,829	1,102,500
Debt	251,265	226,144	949,313	840,727
Utilities	268,716	224,787	246,181	268,135
Professional Services	293,523	600,945	434,221	878,130
Supplies	41,573	48,101	46,279	51,197
Materials	55,003	52,254	99,140	102,456
Tools & Portable Equipment	4,100	4,357	3,511	4,500
Machinery & Equipment	31,596	58,475	76,267	115,363
Vehicles	50,756	45,352	45,934	63,094
Other Expenses	131,023	80,697	439,312	269,270
Total Expense	2,912,806	3,636,604	4,392,955	5,216,783
Change in Fund Balance	1,109,993	359,164	(359,503)	(728,942)

Department Details	<u>FY2023</u>	<u>FY2024 Budget</u>	<u>FY2025</u>	<u>FY2026</u>
Wastewater Operation 85-200	<u>Budget</u>		<u>Estimated</u>	<u>Proposed</u>
Revenue				
Service Charges, Rentals, Fees	3,857,600	3,960,400	4,021,717	4,475,842
Licenses, Permits	11,000	12,000	12,907	12,000
Total Revenue	3,868,600	3,972,400	4,034,624	4,487,842
Expense				
Personnel				
Salaries-General	404,624	443,649	473,134	521,114
Benefits-Insurance	94,984	96,338	94,630	118,287
Benefits-Retirement	52,115	56,523	71,158	75,562
Payroll Taxes-General	54,916	56,976	63,395	77,407
Employee-General	13,000	13,000	13,459	17,042
Total Personnel	619,639	666,486	715,775	809,412
Capital				
Capital Exp-Land and Improvement	353,871	500,000	282,436	585,000
Capital Exp-Building and Improvement	128,125	138,092	77,018	60,000
Capital Exp-Furniture and Fixtures	8,749	16,075	-	-
Capital Exp-Machinery and Equipment	450,500	325,250	240,375	457,500
Capital Exp-Vehicles	40,000	45,000	25,000	-
Capital	981,245	1,024,417	624,829	1,102,500
Debt				
Debt-COPS	949,908	1,021,523	808,860	700,274
Debt-Lease Purchase	140,454	140,455	140,454	140,454
Total Debt	1,090,362	1,161,978	949,313	840,727
Utilities	222,525	259,065	240,600	263,146
Professional Services				
Prof Services-General				
Prof Services-Legal	2,500	2,500	2,101	2,500
Prof Services-Engineering	352,500	5,000	12,364	40,000
Prof Services-Surveying	500	500	-	500
Prof Services-Toxicology Testing	250	200	717	-
Prof Services-MSHP Background Checks	100	100	99	-
Prof Services-Collection Agency	750	800	1,299	1,500
Prof Services-Dues/License	2,500	2,000	1,110	1,000
Prof Service-Studies	-	-	4,000	-
Prof Service-Service Contracts	65,000	70,000	70,069	85,000
Prof Service-Taxes/Fees	10,000	8,000	8,559	8,600
Prof Service-PILOT	-	194,500	194,825	-
Prof Service-Damage Claims	2,000	-	-	500
Prof Service-Credit Card Fee	10,000	15,000	20,253	15,000
Prof Service-Janitorial Service Charge	-	-	-	11,823
Prof Services-Admin Service Charge				180,256
Prof Services-General	446,100	298,600	315,395	346,679
Insurance-Vehicle	14,134	13,261	17,125	15,656
Insurance-Equipment	950	1,006	962	258,097
Insurance-Building & Property	13,478	16,102	23,401	33,903
Insurance-Liability	-	-	-	26,578
Insurance-Earthquake	-	-	1,180	1,227
Insurance-General	28,562	30,368	42,668	335,461
Advertising-General	950	1,050	567	650
Software-Annual Renewal/Maintenance	32,700	35,000	57,606	43,838
Prof Services-Admin Service Charge				147,556
Professional Services	508,312	365,018	416,235	874,184

Supplies

Supplies-Operational	15,000	15,000	19,441	17,000
Supplies-Computer Accessories	1,500	3,000	5,024	7,500
Supplies-Small Office Equipment	2,000	2,000	379	500
Supplies-Small Tools	-	-	14	14
Supplies-Printing	250	500	269	783
Supplies-Mailing	2,500	2,000	1,394	1,500
Supplies-Postage	600	600	830	1,000
Supplies-Paper	300	300	285	300
Supplies-Forms	50	-	-	-
Supplies-Promo-Education	-	-	-	750
Supplies-Janitorial	650	750	496	1,500
Supplies-Chemicals	15,000	15,000	11,726	12,000
Supplies-First Aid	100	100	-	-
Supplies-Safety	2,500	2,500		2,500
Total Supplies	40,450	41,750	39,857	45,347

Materials

Materials-Paint	250	250	888	1,000
Materials-Fittings	1,000	1,000	716	600
Materials-Hardware	3,000	3,500	1,110	1,515
Materials-Fixtures	20,000	20,000	14,596	20,000
Materials-Wire	250	250	245	1,007
Materials-Infrastructure Maintenance	2,000	2,000	2,177	3,500
Materials-Scada	2,000	2,000	3,176	2,500
Total Materials	28,500	29,000	22,908	30,122

Tools & Portable Equipment

	2,000	2,000	1,419	2,500
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Machinery & Equipment

Equipment-Repair	5,000	7,500	5,575	8,000
Equipment-Maintenance	3,000	3,000	2,298	8,120
Equipment-Fuel	8,000	2,000	826	826
Equipment-Rental	-	-	-	300
Equipment - Computers	-	-	-	7,500
Total Machinery & Equipment	16,000	12,500	8,699	24,746

Vehicles

Vehicle-Repair	6,000	6,000	5,499	18,079
Vehicle-Maintenance	6,000	6,000	5,365	6,525
Vehicle-Fuel	16,525	17,000	17,687	19,250
Total Vehicles	28,525	29,000	28,551	43,854

Other Expenses

Internal Service Allocations				
Internal Service-Personnel	-	-	125,536	-
Code Administration Allocation In	54,080	107,611	101,817	-
Garage Allocation In	33,825	13,769	14,620	-
IT Allocation In	46,584	64,536	46,333	-
Facility Mgmt Allocation In	13,673	13,805	23,465	-
Janitorial Allocation In	6,446	3,959	3,876	-
Purchasing / Warehouse Allocation In	35,107	41,202	21,354	-
Total Internal Service Allocations	189,715	244,883	337,000	-
Interfund Transfer	-	85,530	102,313	-
PILOT Transfer				269,270
Total Other Expenses	189,715	330,413	439,312	269,270

Total Expense	3,727,273	3,921,628	3,487,499	4,305,809
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Department Details	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Wastewater Maintenance 85-205	<u>Budget</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>
Expense				
Personnel				
Salaries-General	190,844	202,318	198,976	159,730
Benefits-Insurance	49,556	52,409	75,043	88,648
Benefits-Retirement	25,182	24,933	20,744	28,232
Payroll Taxes-General	20,026	21,520	22,743	25,268
Employee-General	5,600	5,650	5,970	7,650
Total Personnel	291,208	306,830	323,477	309,528
Utilities	920	920	1,088	1,095
Prof Services-General	300	250	346	650
Insurance-Vehicle	1,715	1,723	1,911	1,987
Insurance-Equipment	666	903	575	598
Total Insurance-General	2,381	2,626	2,486	2,585
Professional Services	2,681	2,876	2,831	3,235
Supplies				
Supplies-Operational	100	250	148	250
Supplies-Computer Accessories	500	500	125	250
Supplies-Safety	2,000	2,000	2,504	2,000
Supplies	2,600	2,750	2,777	2,500
Materials				
Materials-Asphalt	2,000	2,500	1,250	2,500
Materials-Rock	4,000	4,000	9,579	7,500
Materials-Concrete	2,000	4,000	4,042	4,042
Materials-Landscaping	2,000	2,000	1,145	1,145
Materials-Pipe-PVC	1,500	3,000	1,500	3,000
Materials-Pipe-Misc.	500	500	290	1,000
Materials-Precast	3,000	6,000	5,716	6,000
Materials-Fittings	4,500	5,500	7,781	5,500
Materials-Hardware	-	-	250	500
Materials-Fixtures	-	-	15,962	15,000
Materials-Infrastructure Maintenance	2,000	2,500	2,685	2,500
Total Materials	21,500	30,000	50,199	48,687
Tools & Portable Equipment	500	750	816	1,000
Machinery & Equipment				
Equipment-Repair	3,500	3,500	3	5,000
Equipment-Maintenance	3,500	3,500	2,460	3,500
Equipment-Fuel	7,500	11,000	9,042	15,070
Equipment-Rental	2,000	2,000	1,842	1,095
Total Machinery & Equipment	16,500	20,000	13,346	24,665
Vehicles				
Vehicle-Repair	500	1,000	1,052	1,052
Vehicle-Maintenance	1,000	866	765	750
Vehicle-Fuel	7,500	10,000	6,387	7,365
Total Vehicles	9,000	11,866	8,204	9,167
Total Other Expenses	-	-	-	-
Total Expense	346,065	375,993	403,755	399,877

Department Details	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Wastewater Inflow & Filtration 85-215	<u>Budget</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>
Expense				
Personnel				
Salaries-General	203,869	242,074	242,085	247,990
Benefits-Insurance	53,392	41,898	53,832	69,225
Benefits-Retirement	27,750	37,906	46,359	39,630
Payroll Taxes-General	20,930	25,172	23,943	31,616
Employee-General	7,350	7,350	9,576	14,012
Total Personnel	313,291	354,400	375,795	402,472
Capital				
Capital Exp-Machinery and Equipment	-	-	-	-
Total Capital				
Utilities	300	1,600	4,493	3,893
Total Professional Services	19,330	19,320	15,155	711
Supplies				
Supplies-Operational	500	500	438	600
Supplies-Computer Accessories	500	500	125	250
Supplies-Safety	2,500	2,500	3,081	2,500
Total Supplies	3,500	3,500	3,645	3,350
Materials				
Materials-Paint	500	500	491	500
Materials-Fittings	500	500	500	500
Materials-Hardware	6,000	6,000	6,198	6,817
Materials-Fixtures	7,500	7,500	6,128	7,830
Materials-Wire	750	500	88	500
Materials-Infrastructure Maintenance	2,000	2,000	12,627	7,500
Total Materials	17,250	17,000	26,032	23,647
Tools & Portable Equipment	500	500	1,276	1,000
Machinery & Equipment				
Equipment-Repair	10,000	10,000	47,829	57,337
Equipment-Maintenance	4,000	4,000	4,754	4,742
Equipment-Fuel	-	100	1,411	3,573
Equipment-Rental	500	400	229	300
Total Machinery & Equipment	14,500	14,500	54,222	65,952
Vehicles				
Vehicle-Repair	3,000	3,000	2,954	2,960
Vehicle-Maintenance	5,000	5,000	2,499	4,000
Vehicle-Fuel	8,250	9,500	3,726	3,113
Total Vehicles	16,250	17,500	9,179	10,072
Total Expense	384,921	428,320	501,701	511,097

Fund 87 – Water

Water Fund - 87

Balance

Fund Balance December 2024

Total Cash as of 12/31/24	828,495
Remaining FY25 Operating Income	1,111,074
Less remaining expenses *	(1,568,521)

<i>Unrestricted Cash -Operating</i>	371,048
<i>Unrestricted Cash -Reserve</i>	584,979
<i>Unrestricted Cash Total (Est 6/30/25)</i>	956,027
<i>New Revenues for FY 2025-26</i>	2,602,107
<i>Total Available for Appropriations</i>	3,558,133

87 - 200 Water Operating	1,998,931
87 - 205 Water Maintenance	641,121

<i>Total Water Fund Appropriations</i>	2,640,051
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Fund Balances

<i>Estimated Ending Balance</i>	918,082
<i>% of Total Operating Revenue</i>	35.3%
<i>40% Reserve Requirement</i>	1,040,843
<i>Excess Reserves (Fund Balance - Res. Req.)</i>	(707,740)

* Including FY25 encumbered funds

Water Fund 87
Revenue and Expense Summary

	2023	2024	2025	2026
	Actuals	Actuals	Estimate	Proposed
Revenue				
Intergovernmental	-	-	24,452	-
Service Charges, Rentals, Fees	2,191,869	2,062,849	2,348,982	2,572,107
Licenses, Permits	36,950	42,993	25,360	30,000
Total Revenue	2,228,819	2,105,842	2,398,794	2,602,107
Expense				
Personnel	629,500	672,162	708,184	893,246
Capital	338,341	377,320	209,724	425,000
Debt	35,630	22,643	97,448	97,448
Utilities	213,522	194,744	217,756	250,327
Professional Services	286,335	294,292	236,010	537,432
Supplies	36,878	41,598	43,991	53,277
Materials	151,728	243,540	194,348	228,519
Tools & Portable Equipment	8,000	5,764	5,152	6,500
Machinery & Equipment	32,834	37,741	37,281	54,986
Vehicles	44,085	26,717	36,876	42,839
Other Expenses	172,450	184,585	572,468	54,145
Total Expense	1,949,301	2,101,105	2,359,238	2,640,051
Change in Fund Balance	279,518	4,737	39,556	(37,945)

Department Details	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Water Operating 87-200	<u>Budget</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>
Revenue				
Intergovernmental TRF	-	-	24,452	-
Service Charges, Rentals, Fees	1,757,650	2,025,700	2,348,982	2,572,107
Licenses, Permits	25,000	25,000	25,360	30,000
Total Revenue	1,782,650	2,050,700	2,398,794	2,602,107
Expense				
Personnel				
Salaries-General	219,161	243,385	338,032	319,868
Benefits-Insurance	90,203	80,991	70,919	91,726
Benefits-Retirement	27,100	28,581	49,881	46,381
Payroll Taxes-General	29,897	30,873	39,945	44,325
Employee-General	8,700	8,770	7,708	8,529
Total Personnel	375,061	392,600	506,484	510,829
Capital				
Capital Exp-Land and Improvement	259,000	72,000	37,500	135,000
Capital Exp-Building and Improvement	128,125	88,091	33,050	80,000
Capital Exp-Furniture and Fixtures	8,536	16,075	-	-
Capital Exp-Machinery and Equipment	89,500	105,250	12,375	60,000
Capital Exp-Vehicles	-	90,000	80,848	-
Capital Exp-Infrastructure	-	-	80,000	150,000
Total Capital	485,161	371,416	209,724	425,000
Debt				
Debt-COPS	142,933	112,879	97,448	93,780
Debt-Lease Purchase	15,795	-	50,000	-
Total Debt	158,729	112,879	147,448	93,780
Utilities	213,950	218,917	216,816	249,377
Professional Services				
Prof Services-General				
Prof Services-Legal	5,000	5,000	5,387	5,000
Prof Services-Toxicology Testing	150	150	175	100
Prof Services-MSHP Background Checks	150	100	42	50
Prof Services-Collection Agency	1,500	1,000	1,443	1,500
Prof Services-Dues/License	8,500	6,500	8,634	8,634
Prof Service-Studies	20,000	17,000	9,733	-
Prof Service-Service Contracts	55,000	55,000	37,289	125,000
Prof Service-Taxes/Fees	20,000	25,000	40,381	50,000
Prof Service-Damage Claims	500	1,000	250	2,000
Prof Service-Credit Card Fee	8,000	10,000	13,803	12,000
Prof Service-Janitorial	-	-	-	3,941
Prof Services - Admin Svc Charge				97,521
Total Prof Services-General	203,800	218,250	229,802	305,746
Insurance-General				
Insurance-Vehicle	1,959	2,477	3,177	7,065
Insurance-Equipment	413	473	443	1,996
Insurance-Building & Property	18,268	20,722	24,997	51,110
Insurance-Liability	4,532	5,792	16,860	14,976
Insurance-City Government	7,700	6,104	7,036	2,211
Total Insurance-General	32,872	35,568	52,513	77,358

Advertising-General	1,500	1,500	1,055	1,206
Software-Annual Renewal/Maintenance				
Software-Purchase	5,200	-	-	-
Software-Agreement	20,000	35,000	67,503	55,000
Total Software-Annual Renewal/Maintenance	25,200	35,000	67,503	55,000
Total Professional Services	263,372	290,318	350,873	536,832
Supplies				
Supplies-Operational	5,200	5,000	5,256	6,500
Supplies-Computer Accessories	1,500	3,500	4,908	5,000
Supplies-Small Office Equipment	1,000	1,000	392	500
Supplies-Printing	500	1,000	2,262	1,100
Supplies-Mailing	3,000	1,500	5,160	9,178
Supplies-Postage	200	100	80	100
Supplies-Paper	880	1,000	1,019	938
Supplies-Promo-Education	-	-	-	500
Supplies-Break Room	3,000	3,000	4,343	5,060
Supplies-Chemicals	18,000	18,000	16,298	18,000
Supplies-Safety	2,700	2,700	2,241	2,700
Total Supplies	35,980	36,800	41,958	49,577
Materials				
Materials-Rock	-	1,000	500	500
Materials-Concrete	-	1,000	30,000	30,000
Materials-Fittings	1,000	1,000	1,000	1,000
Materials-Hardware	2,000	2,000	1,795	2,000
Materials-Fixtures	8,000	8,000	5,803	8,000
Materials-Wire	-	-	1,500	3,000
Materials-Infrastructure Maintenance	-	-	173	250
Materials-Scada	5,000	5,000	5,000	5,000
Total Materials	16,000	18,000	45,771	49,750
Tools & Portable Equipment	3,000	3,000	2,999	3,000
Machinery & Equipment				
Equipment-Repair	5,500	5,500	8,370	7,500
Equipment-Maintenance	3,500	5,000	1,416	3,000
Equipment-Rental	5,000	3,500	-	3,000
Total Machinery & Equipment	14,000	14,000	9,785	13,500
Vehicles				
Vehicle-Repair	2,000	2,000	2,235	2,000
Vehicle-Maintenance	2,000	3,000	4,498	3,000
Vehicle-Fuel	12,500	9,500	8,139	8,141
Total Vehicles	16,500	14,500	14,871	13,141

Other Expenses**Internal Service Allocations**

Internal Service-Personnel	-	-	188,037	-
Code Administration Allocation In	54,080	106,636	106,985	-
Garage Allocation In	56,043	41,239	33,611	54,145
IT Allocation In	39,906	56,913	46,174	-
Facility Mgmt Allocation In	7,553	11,217	18,665	-
Janitorial Allocation In	6,446	3,959	3,876	-
Purchasing / Warehouse Allocation In	54,855	65,470	56,758	-
Internal Service Allocations	218,883	285,434	454,105	54,145
Interfund Transfer	-	90,415	122,313	-
PILOT Transfer	85,000	97,500	112,663	156,126
Total Other Expenses	218,883	375,849	572,468	54,145
Total Expense	1,800,635	1,848,278	2,119,196	1,998,931

Department Details	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Water Maintenance 87-205	<u>Budget</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>
Expense				
Personnel				
Salaries-General	179,389	203,029	93,022	243,619
Benefits-Insurance	40,916	42,269	49,507	62,174
Benefits-Retirement	29,246	31,404	26,673	38,483
Payroll Taxes-General	27,199	27,540	21,519	28,341
Employee-General	9,000	8,000	10,980	9,800
Total Personnel	285,749	312,242	201,701	382,417
Utilities	1,000	950	940	950
Professional Services	5,583	4,459	6,208	600
Supplies	4,000	3,450	2,033	3,700
Materials				
Materials-Asphalt	15,000	30,000	21,504	30,000
Materials-Rock	8,000	10,000	7,193	8,762
Materials-Concrete	5,000	7,000	5,322	5,000
Materials-Landscaping	5,000	4,000	4,739	3,535
Materials-Pipe-PVC	5,000	12,500	438	12,600
Materials-Pipe-Misc.	1,000	1,500	1,544	3,687
Supplies-Small Office Equipment	25,000	25,000	26,848	25,024
Materials-Hardware	7,500	7,500	11,757	8,000
Materials-Fixtures	21,000	21,000	17,880	26,000
Materials-Meters	50,000	50,000	38,866	50,000
Materials-Infrastructure Maintenance	5,000	5,000	3,962	6,162
Materials-Scada	1,500	1,500	118	-
Total Materials	149,000	175,000	140,171	178,769
Tools & Portable Equipment	2,500	3,000	2,153	3,500
Machinery & Equipment				
Equipment-Repair	5,500	5,000	7,425	11,661
Equipment-Maintenance	7,500	10,000	5,688	15,600
Equipment-Fuel	5,500	7,500	8,416	12,500
Equipment-Rental	1,500	1,500	1,935	1,725
Total Machinery & Equipment	20,000	24,000	23,464	41,486
Vehicles				
Vehicle-Repair	2,500	5,500	4,905	9,116
Vehicle-Maintenance	6,000	6,000	5,654	6,552
Vehicle-Fuel	6,500	9,500	11,446	14,030
Total Vehicles	15,000	21,000	22,005	29,698
Total Other Expenses	-	-	-	-
Total Expense	482,832	544,102	398,675	641,121

Special Activity Funds



Fund 40 – Tourism

Tourism Fund - 40

Balance

Fund Balance December 2024	
Total Cash as of 12/31/24	55,624
Remaining FY25 Operating Income	73,314
Less remaining expenses *	(161,061)

<i>Unrestricted Cash -Operating</i>	(32,123)
<i>Unrestricted Cash -Reserve</i>	-
<i>Unrestricted Cash Total (Est 6/30/25)</i>	(32,123)
<i>New Revenues for FY 2025-26</i>	336,943
<i>Total Available for Appropriations</i>	304,820

40 - 500 - Tourism	336,943
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<i>Total Tourism Fund Appropriations</i>	336,943
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<i>Estimated Ending Balance</i>	(32,123)
<i>% of New Revenues</i>	-9.5%

*Including encumbered

Tourism Fund 40**Revenue and Expense Summary**

	2023 Actuals	2024 Actuals	2025 Estimate	2026 Proposed
Revenue				
Lodging Tax	158,012	148,805	142,555	150,000
Grant Revenue	59,596	60,256	62,277	95,000
Interfund Transfer	103,898	91,301	4,029	85,943
Service Charges, Rentals, Fees	112	66	58	6,000
Total Revenue	312,607	308,742	204,891	336,943
Expense				
Personnel	96,402	100,271	88,159	121,552
Capital	1,002	-	-	25,000
Grants	110,072	125,745	116,813	-
Utilities	321	64	-	-
Professional Services	74,044	70,316	70,561	93,969
Supplies	1,088	(28)	9,885	8,500
Vehicles	-	52	7	-
Other Expenses	2,826	3,495	2,109	2,109
Total Expense	285,755	299,915	287,534	251,130
Change in Fund Balance	26,853	8,827	(82,643)	85,813

Department Details	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Tourism Fund - 40	<u>Budget</u>	<u>Budget</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
Tax Revenue				
Tax-Lodging	130,000	140,000	142,555	150,000
Intergovernmental TRF	25,000	55,000	62,277	95,000
Service Charges, Rentals, Fees	100	105	58	6,000
Interfund Transfer	91,115	99,823	105,357	85,943
Total Revenue	246,215	294,928	310,248	336,943
Expense				
Personnel				
Salaries-General	65,029	72,338	76,094	76,371
Benefits-Insurance	8,696	8,696	11,165	13,956
Benefits-Retirement	11,249	11,932	19,086	13,674
Payroll Taxes-General	6,277	6,857	9,962	7,046
Employee-General	4,525	4,200	1,770	2,527
Total Personnel	95,775	104,023	118,076	113,574
Capital				
Capital Exp-Building and Improvement	-	-	-	25,000
Capital Exp-Furniture and Fixtures	427	-	-	-
Total Capital	427	-	-	25,000
Grants	-	115,000	116,813	95,000
Total Utilities	395	385	400	400
Professional Services				
Prof Services-General				
Prof Services-Toxicology Testing	20	40	-	-
Prof Service-Events and Functions	5,000	5,000	2,834	5,795
Prof Service-Service Contracts	25,000	18,500	16,402	16,500
Prof Service-Credit Card Fee	-	-	54	-
Total Prof Services-General	30,020	23,540	19,291	22,295
Advertising-General				
Advertising-Public Notices	-	-	92	-
Advertising-Print	34,000	15,000	10,304	15,000
Advertising-Internet	34,000	4,500	4,084	4,500
Advertising-Billboard	21,500	25,000	27,859	42,000
Advertising-Radio	2,200	5,000	2,134	4,000
Advertising-General	91,700	49,500	44,473	65,500
Software-Annual Renewal/Maintenance	2,304	2,146	6,797	6,175
Professional Services	124,024	75,186	70,561	93,969
Supplies	17,115	11,916	11,052	8,500
Vehicles	350	250	20	500
Other Expenses				
Internal Service Allocations				
Internal Service-Personnel	-	-	2,109	-
Garage Allocation In	18	-	-	-
IT Allocation In	7,637	3,241	2,991	-
Facility Mgmt Allocation In	451	103	235	-
Purchasing / Warehouse Allocation In	2,194	2,410	990	-
Total Internal Service Allocations	10,300	5,755	6,325	-
Total Other Expenses	10,300	5,755	6,325	-
Total Expense	248,386	312,514	200,109	336,943

Fund 45 – Economic Development

Economic Development Fund - 45 Balance

Fund Balance December 2024

Total Cash as of 12/31/24 395,701

Remaining FY25 Operating Income 551,710

Less remaining expenses * -500,000

Unrestricted Cash -Operating 447,411

Unrestricted Cash -Reserve 658,189

Unrestricted Cash Total (Est 6/30/25) 1,105,600

New Revenues for FY 2025-26 1,467,532

Total Available for Appropriations 2,573,132

45 - 700 - Economic General 2,220,988

Total Fund Appropriations 2,220,988

Estimated Ending Balance - Operating 352,144

% Total Operating Expenditures 16%

10% Reserve Requirement 222,099

Excess Reserves (Fund Balance - Res. Req.) 130,045

**Economic Development Fund 45
Revenue and Expense Summary**

	2023 Actuals	2024 Actuals	2025 Estimate	2026 Proposed
Revenue				
Rentals	1,015,869	1,238,707	1,099,391	1,099,391
Misc Revenue	103,898	91,301	4,029	4,029
Total Revenue	1,119,767	1,330,008	1,103,420	1,103,420
Expense				
Personnel	15,000	15,000	10,000	-
Capital	618,126	646,081	518,250	1,000,000
Debt	57,690	35,881	284,685	85,406
Utilities	8,210	2,317	3,607	4,175
Professional Services	258,244	353,766	44,551	302,743
Supplies	1,345	65	1,358	1,500
Materials	7	1,861	65	5,000
Machinery & Equipment	1,293	858	7,979	2,000
Vehicles	39	-	-	-
Other Expenses	490,510	291,885	303,109	820,164
Total Expense	1,450,464	1,347,712	1,173,605	2,220,988
Change in Fund Balance	(330,697)	(17,705)	(70,186)	(1,117,568)

Fund Details	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Economic Development Fund 45	<u>Budget</u>	<u>Budget</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
Rentals				
Rentals - DTMP	557,325	557,325	557,325	557,325
Rentals - Copeland	519,866	519,866	519,866	519,866
Rentals - Mercy	22,200	22,200	22,200	22,200
Total Rentals	1,099,391	1,099,391	1,099,391	1,099,391
Misc Revenue				
Misc-Interest Income	-	-	3,927	-
Misc-Miscellaneous	31,560	36,717	65	-
Misc-Purchasing Card Rebate	-	25	36	-
Total Misc Revenue	31,560	36,742	4,029	-
Other Revenue				
Electric - PILOT	-	-	-	297,242
Wastewater - PILOT	-	-	-	44,878
Water - PILOT	-	-	-	26,021
Total Other Revenue	-	-	-	368,141
Total Revenue	1,133,451	1,141,133	1,103,420	1,467,532
Expense				
Total Personnel	15,000	15,000	10,000	-
Capital				
Capital Exp-Land and Improvement	-	-	-	500,000
Capital Exp-Building and Improvement	35,000	105,000	-	500,000
Total Capital	35,000	105,000	-	1,000,000
Total Debt	483,966	483,966	-	85,406
Utilities				
Utilities-Electric	15,000	14,000	2,680	3,000
Utilities-Water	400	400	200	400
Utilities-Sewer	600	600	175	175
Utilities-Landline and Fiber	600	600	552	600
Total Utilities	16,600	15,600	3,607	4,175
Professional Services				
Prof Services-General				
Prof Services-Legal	-	100	107	75,000
Prof Services-Engineering	10,000	10,000	-	-
Prof Services-Surveying	2,000	-	6,974	-
Prof Services-Dues/License	-	2,500	25,170	-
Prof Service-Studies	10,000	10,000	3,750	10,000
Prof Service-Events and Functions	3,500	7,500	8,050	10,000
Prof Service-Service Contracts	20,000	20,000	-	10,000
Prof Service-Taxes/Fees	1,000	500	500	500
Total Prof Services-General	46,500	50,600	44,551	105,500
Insurance-General				
Insurance-Building & Property	74,174	86,863	89,490	101,373
Insurance-General Liability	-	-	-	5,870
Total Insurance-General	74,174	86,863	89,490	107,243

Advertising-General				
Advertising-Public Notices	500	500	57	-
Advertising-Print	-	1,070	3,000	-
Advertising-Internet	250	-	60	-
Advertising-Billboard	25,000	24,000	24,000	20,000
Advertising-Radio	-	1,500	750	-
Advertising-Television	-	2,000	400	-
Total Advertising-General	25,750	29,070	28,267	20,000
Agreements-General	70,000	70,000	70,000	70,000
Total Professional Services	216,424	236,532	(1,356)	302,743
Supplies				
Supplies-Operational	50	50	50	1,500
Supplies-Computer Accessories	105	75	-	-
Supplies-Mailing	25	25	19	-
Supplies-Postage	25	25	20	-
Supplies-Paper	25	25	19	-
Supplies-Promo-Education	2,500	2,500	1,250	-
Total Supplies	2,730	2,700	1,358	1,500
Materials				
Materials-Asphalt	2,500	2,500	-	-
Materials-Concrete	1,000	1,000	-	-
Materials-Paint	250	250	-	-
Materials-Fittings	750	500	50	-
Materials-Hardware	1,250	1,250	-	-
Materials-Fixtures	250	250	-	-
Materials-Infrastructure Maintenance	1,000	1,000	15	5,000
Total Materials	7,000	6,750	65	5,000
Machinery & Equipment				
Equipment-Repair	525	600	6,979	1,000
Equipment-Maintenance	1,000	1,000	1,000	1,000
Total Machinery & Equipment	1,525	1,600	7,979	2,000
Vehicles				
Vehicle-Fuel	-	40	-	-
Total Vehicles	-	40	-	-
Other Expenses				
Internal Service Allocations				
Internal Service-Personnel	-	-	4,422	-
Garage Allocation In	968	-	-	-
IT Allocation In	28,256	-	-	-
Facility Mgmt Allocation In	8,692	17,601	17,063	-
Purchasing / Warehouse Allocation In	2,194	2,239	4,766	-
Total Internal Service Allocations	40,111	19,841	26,252	-
Interfund Transfer	721,566	437,733	298,687	-
Transfer to Codes Funds	-	-	-	474,414
Transfer to Airport Fund	-	-	-	345,750
Total Interfund Transfers	721,566	437,733	298,687	820,164
Total Other Expenses	761,677	457,574	324,939	820,164
Total Expense	1,539,921	1,324,762	701,443	2,220,988

Fund 50 - Codes Administration

Codes Administration Fund - 50 Balance

Fund Balance December 2024	(97,067)
Total Cash as of 12/31/24	(97,067)
Remaining FY25 Operating Income	263,210
Less remaining expenses *	(663,064)

Unrestricted Cash -Operating	(97,067)
Unrestricted Cash -Reserve	0
Unrestricted Cash Total (Est 6/30/25)	(97,067)
New Revenues for FY 2025-26	1,178,027
Total Available for Appropriations	1,080,960

50 - 300 - Code Administration General	165,000
50 - 305 - Codes Administration	915,960

<u>Total Code Administration Fund Appropriations</u>	<u>1,080,960</u>
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Estimated Ending Balance	0
% of Expenses	0.0%

Codes Administration Fund 50
Revenue and Expense Summary

	2023 Actuals	2024 Actuals	2025 Estimate	2026 Proposed
Revenue				
Service Charges, Rentals, Fees				
Knox Box/Material Sales	34,589	32,126	21,817	30,000
House Inspections	71,037	75,629	49,885	75,000
Compliance Cleanup	22,279	48,264	12,391	15,000
Subdivision Projects	34,838	47,563	1,354,839	40,000
Meter Base Sales	184	439	466	466
Meter Base Installation	600	-	800	800
Misc Revenue	1,366	353	368	-
Licenses, Permits	100	-	-	-
Employee Benefits Revenue	1,385,262	901,398	1,102,802	-
Other Revenue				
Interfund Transfer				1,016,761
Total Revenue	1,550,256	1,105,771	2,543,369	1,178,027
Expense				
Personnel	496,664	630,751	479,664	778,184
Capital	77,533	14,792	1,126,362	55,000
Utilities	2,009	2,877	2,887	3,360
Professional Services	62,002	87,928	76,816	162,166
Supplies	8,305	9,297	9,637	11,750
Materials	41,528	30,490	41,620	55,000
Machinery & Equipment	-	-	-	5,500
Vehicles	8,455	7,719	6,787	10,000
Other Expenses	0	-	(257,549)	-
Total Expense	696,495	783,854	1,486,225	1,080,960
Change in Fund Balance	853,760	321,917	1,057,144	97,067

Department Details
50-300 Codes Admin General

	Budget	Budget	Estimate	Proposed
	FY2023	FY2024	FY2025	FY2026
Revenue				
Service Charges, Rentals, Fees				
Knox Box/Material Sales	15,000	25,000	31,950	30,000
House Inspections	45,000	45,000	79,723	75,000
Compliance Cleanup	110,000	110,000	11,196	15,000
Subdivision Projects	380,091	375,330	402,292	40,000
Meter Base Sales	1,780	925	174	466
Meter Base Installation	1,000	1,100	348	800
Total Service Charges, Rentals, Fees	552,980	557,655	526,420	161,266
Misc Revenue				
Misc-Purchasing Card Rebate	109	300	246	-
Misc-Sunshine Request	-	-	122	-
Total Misc Revenue	109	300	368	-
Other Revenue				
Internal Service - Personnel Allocation	-	-	249,302	-
Interfund Transfer	1,541,887	1,154,170	853,500	1,016,761
Total Other Revenue	1,541,887	1,154,170	1,102,802	1,016,761
Total Revenue	2,094,867	1,711,825	1,629,222	1,178,027
Expense				
Professional Services				
Prof Services-General				
Prof Service-Events and Functions	-	-	6,000	10,000
Prof Service-Service Contracts	7,500	31,500	30,227	30,000
Prof Services - Building Demolition	-	-	-	100,000
Total Prof Services-General	7,500	31,500	36,227	140,000
Total Professional Services	7,500	31,500	36,227	140,000
Materials				
Materials -Lumber	-	-	-	25,000
Total Materials	-	-	-	25,000
Other Expenses				
Internal Service Allocations				
Code Administration Revenue Allocation Out	172,889	182,325	46,068	-
Total Internal Service Allocations	172,889	182,325	46,068	-
Total Other Expenses	172,889	182,325	46,068	-
Total Expense	180,389	213,825	82,295	165,000

**Department Details 50-305 Codes Admin
Operations**

	Budget FY2023	Budget FY2024	Estimate FY2025	Proposed FY2026
Expense				
Personnel				
Salaries-General	331,189	424,632	623,099	506,439
Benefits-Insurance	72,062	80,758	101,519	126,898
Benefits-Retirement	54,448	69,294	93,246	81,891
Payroll Taxes-General	30,746	39,913	56,109	51,327
Total Employee-General	12,850	10,550	10,117	11,629
Total Personnel	501,295	625,148	884,090	778,184
Capital				
Capital Exp-Furniture and Fixtures	1,496	-	-	-
Capital Exp-Machinery and Equipment	14,000	5,200	3,500	15,000
Capital Exp-Infrastructure	1,921,978	1,529,500	125,000	40,000
Total Capital	1,937,474	1,534,700	128,500	55,000
Utilities				
Utilities-Cell Phones	2,000	2,000	2,887	3,360
Total Utilities	2,000	2,000	2,887	3,360
Professional Services				
Prof Services-General	9,920	34,550	38,165	-
Insurance-General	1,025	981	3,027	18,566
Advertising-General	2,550	2,550	1,834	-
Software-Annual Renewal/Maintenance	18,400	27,500	33,790	3,600
Total Professional Services	31,895	65,581	76,816	22,166
Supplies				
Supplies-Operational	1,250	1,250	2,403	-
Supplies-Computer Accessories	1,500	1,500	358	4,000
Supplies-Small Tools	750	750	750	750
Supplies-Printing	2,000	2,000	2,809	1,500
Supplies-Mailing	300	300	1,349	2,000
Supplies-Postage	1,000	1,000	1,020	2,500
Supplies-Paper	1,000	1,000	948	1,000
Supplies-Safety	200	200	-	-
Total Supplies	8,000	8,000	9,637	11,750
Materials				
Cost of Goods Sold-Meter Boxes	30,000	30,000	37,082	30,000
Cost of Goods Sold-Knox Boxes	6,000	6,000	4,538	-
Total Materials	36,000	36,000	41,620	30,000
Machinery & Equipment				
Equipment - Computers	-	-	-	5,500
Total Machinery & Equipment	-	-	-	5,500
Vehicles				
Vehicle-General	-	-	-	1,000
Vehicle-Repair	1,500	2,000	1,512	1,500
Vehicle-Maintenance	2,000	1,500	1,155	3,000
Vehicle-Fuel	4,500	5,000	4,121	4,500
Total Vehicles	8,000	8,500	6,787	10,000
Other Expenses				
Internal Service Allocations				
Code Administration Allocation Out	(602,686)	(750,428)	(708,044)	-
Total Internal Service Allocations	(602,686)	(750,428)	(708,044)	-
Total Other Expenses	(602,686)	(750,428)	(708,044)	-
Total Expense	1,921,978	1,529,500	1,440,157	915,960

Fund 73 – Airport

Airport Fund - 73

Balance

Fund Balance December 2024

Total Cash as of 12/31/24	(68,816)
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Remaining FY25 Operating Income	373,806
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Less remaining expenses *	(377,519)
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Unrestricted Cash -Operating	(72,529)
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Unrestricted Cash -Reserve	-
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Unrestricted Cash Total (Est 6/30/25)	(72,529)
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New Revenues	1,755,498
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Total Available for Appropriations	1,682,969
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73 - 100 - Airport General	1,736,852
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Total Airport Fund Appropriations	1,736,852
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Estimated Ending Balance	(53,883)
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% of New Revenues	-3.1%
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Airport Fund 73**Revenue and Expense Summary**

	2023 Actuals	2024 Actuals	2025 Estimate	2026 Proposed
Revenue				
Grant Revenue	205,423	17,876	1,079,374	785,700
Service Charges, Rentals, Fees	557,571	625,919	590,351	624,048
Employee Benefits Revenue	136,970	424,974	276,637	-
Interfund Transfer				345,750
Total Revenue	899,964	1,068,769	1,946,361	1,755,498
Expense				
Personnel	182,352	196,489	278,275	208,386
Capital	1,366	268,199	679,147	938,000
Grants	177,201	6,623	6,623	-
Utilities	15,576	16,009	15,498	13,200
Professional Services	60,783	67,082	75,499	109,059
Supplies	2,852	6,461	4,870	5,500
Materials	428,058	418,430	448,457	425,660
Machinery & Equipment	8,718	18,696	14,370	12,322
Vehicles	4,938	6,824	6,304	6,970
Other Expenses	18,120	16,510	33,600	17,755
Total Expense	899,964	1,021,321	1,562,643	1,736,852
Change in Fund Balance	-	47,448	383,719	18,646

Department Details
Airport Fund - 73

	FY2023 Budget	FY2024 Budget	FY2025 Estimate	FY2026 Proposed
Revenue				
Grants-Capital Rev	698,850	1,313,550	1,079,374	785,700
Total Grant Revenue	698,850	1,313,550	1,079,374	785,700
Service Charges, Rentals, Fees				
Lubricant Sales	1,900	1,028	147	1,000
Merchandise Sales	300	215	89	100
Jet Fuel Sales	160,000	326,717	440,947	400,000
100LL Fuel Sales	110,000	155,349	206,189	175,000
Rentals				
Rentals-Building/Land	39,385	39,385	47,948	47,948
Total Rentals	39,385	39,385	47,948	47,948
Total Service Charges, Rentals, Fees	311,905	523,052	590,351	624,048
Interfund Transfer	435,925	322,910	276,637	345,750
Total Interfund Transfer Revenue	435,925	322,910	276,637	345,750
Total Revenue	1,446,680	2,159,512	1,946,361	1,755,498
Expense				
Personnel				
Salaries-General	107,682	119,705	118,794	127,307
Benefits-Insurance	40,805	32,165	35,146	43,932
Benefits-Retirement	17,156	16,777	28,837	20,481
Payroll Taxes-General	17,090	17,537	22,278	13,308
Employee-General	1,675	1,800	1,002	3,358
Total Personnel	184,408	187,983	206,057	208,386
Capital				
Capital Exp-Land and Improvement	776,500	1,479,500	625,000	873,000
Capital Exp-Building and Improvement	-	8,000	8,000	-
Capital Exp-Furniture and Fixtures	110	-	-	-
Capital Exp-Machinery and Equipment	242,800	-	27,500	65,000
Total Capital	1,019,410	1,487,500	679,147	938,000
Grants	-	-	6,623	-
Utilities				
Utilities-Electric	7,300	8,000	7,252	8,000
Utilities-Water	75	500	572	100
Utilities-Sewer	100	650	86	150
Utilities-Natural Gas	750	1,100	995	650
Utilities-Landline and Fiber	3,400	4,080	4,058	3,200
Utilities-Cell Phones	400	500	493	500
Utilities-Solid Waste	1,150	600	2,043	600
Total Utilities	13,175	15,430	15,498	13,200

Professional Services

Prof Services-General

Prof Services-Legal	-	12	87	-
Prof Services-Engineering	1,500	1,500	1,500	-
Prof Services-Surveying	500	500	250	1,000
Prof Services-Toxicology Testing	100	100	209	-
Prof Services-MSHP Background Checks	50	50	82	-
Prof Services-Dues/License	150	200	350	200
Prof Service-Events and Functions	1,500	2,500	750	1,500
Prof Service-Service Contracts	23,000	20,000	31,572	15,000
Prof Service-Credit Card Fee	16,750	16,000	16,589	-
Prof Services - Administrative Service Charge	-	-	-	69,146

Total Prof Services-General	43,550	40,862	51,389	86,846
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Insurance-General

Insurance-Vehicle	2,361	2,402	4,564	4,747
Insurance-Equipment	575	575	393	409
Insurance-Building & Property	3,834	4,613	7,824	8,137
Insurance-Liability	4,365	5,476	5,265	18,316

Total Insurance-General	11,135	13,067	18,047	18,769
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Advertising-General

Advertising-Public Notices	150	75	38	-
Advertising-Employee Recruitment	50	50	25	-
Advertising-Print	750	1,000	500	-
Advertising-Internet	225	250	456	-
Advertising-Radio	100	100	50	-

Total Advertising-General	1,275	1,475	1,069	-
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Software-Annual Renewal/Maintenance

Software-Agreement	2,000	6,000	4,994	3,444
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Total Software-Annual Renewal/Maintenance	2,000	6,000	4,994	3,444
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Total Professional Services	57,960	61,404	75,499	109,059
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Supplies

Supplies-Operational	1,850	1,700	2,394	2,000
Supplies-Computer Accessories	250	500	63	500
Supplies-Desk Accessories-Small Office Equipme	500	500	285	500
Supplies-Small Tools	250	350	356	300
Supplies-Printing	150	150	260	150
Supplies-Postage	100	100	54	100
Supplies-Paper	50	50	84	50
Supplies-Cleaning and Sanitation	350	400	260	400
Supplies-Break Room	1,500	1,250	1,115	1,500

Total Supplies	5,000	5,000	4,870	5,500
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Materials

Materials-Landscaping	250	250	125	250
Materials-Paint	200	200	100	200
Materials-Hardware	250	250	125	250
Materials-Infrastructure Maintenance	1,000	1,000	1,589	1,000
Cost of Goods Sold-General	-	-	24,956	-
Cost of Goods Sold-Jet Fuel	104,000	234,000	285,111	285,111
Cost of Goods Sold-100LL Fuel	92,400	125,000	135,799	135,799
Cost of Goods Sold-Oil	1,500	1,000	554	3,000
Cost of Goods Sold-Merchandise	100	100	98	50

Total Materials	199,700	361,800	448,457	425,660
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Machinery & Equipment				
Equipment-Repair	7,500	7,500	5,385	7,500
Equipment-Maintenance	3,500	7,500	7,789	3,500
Equipment-Fuel	-	89	1,072	1,072
Equipment-Rental	250	250	125	250
Total Machinery & Equipment	11,250	15,339	14,370	12,322
Vehicles				
Vehicle-Repair	3,500	1,000	590	2,500
Vehicle-Maintenance	1,500	836	2,670	2,670
Vehicle-Fuel	3,150	1,800	3,044	1,800
Total Vehicles	8,150	3,636	6,304	6,970
Other Expenses				
Internal Service Allocations				
Internal Service-Personnel	-	-	27,790	-
Garage Allocation In	-	3,570	5,547	-
IT Allocation In	-	6,048	4,869	-
Facility Mgmt Allocation In	19,717	5,477	11,489	-
Purchasing / Warehouse Allocation In	2,194	6,323	1,877	-
Total Internal Service Allocations	21,912	21,419	51,572	-
Personnel Charge-in	-	-	-	17,755
Total Other Expenses	21,912	21,419	51,572	17,755
Total Expense	1,521,020	2,159,512	1,581,425	1,736,852

Fund 75 – Downtown Business District

Downtown Business District - 75

Balance

Fund Balance December 2024	
Total Cash as of 12/31/24	26,367
Remaining FY25 Operating Income	4,250
Less remaining expenses	31,275
<i>Unrestricted Cash -Operating</i>	61,892
<i>Unrestricted Cash -Reserve</i>	10,107
<i>Unrestricted Cash Total (Est 6/30/25)</i>	71,999
<i>New Revenues for FY 2025-26</i>	167,580
<i>Total Available for Appropriations</i>	239,579
75-500 DTBD General Operation	224,579
<i>Total Downtown Fund Appropriations</i>	224,579
<i>Estimated Ending Fund Balance for FY 2026</i>	15,000
<i>Reserves as % of Expenditures</i>	9.0%

DTDB Fund 75**Revenue and Expense Summary**

	2023 Actuals	2024 Actuals	2025 Estimate	2026 Proposed
Revenue				
Tax-Real Estate	27,999	27,828	29,104	35,064
Tax-Financial Institute	5	3	3	50
Total Tax Revenue	28,004	27,831	29,108	35,114
Rentals	1,200	1,200	1,200	1,200
Misc Revenue	138	3,644	15,603	15,000
Licenses, Permits	5,466	5,601	4,755	5,000
Interfund Transfer	30,000	15,000	30,000	30,000
Total Revenue	64,808	53,276	80,666	86,314
Expense				
Personnel	-	-	40,661	149,100
Capital	-	1,250	-	-
Utilities	76	103	156	500
Professional Services	49,701	54,986	68,376	65,660
Supplies	512	286	1,234	500
Materials	3,566	-	8,820	8,820
Other Expenses	15,345	16,426	20,078	-
Total Expense	69,201	73,051	139,325	224,579
Change in Fund Balance	(4,392)	(19,775)	(58,659)	(138,265)

Department Detail	<u>FY2023</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
75-500 DTBD Operation	<u>Budget</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>
Revenue				
Local Revenue				
Tax-Real Estate	26,000	29,000	34,076	35,064
Tax-Financial Institute	285	5	54	50
Total Tax Revenue	26,285	29,005	34,130	35,114
Rentals	1,200	1,200	1,200	1,200
Misc Revenue	-	15,029	15,603	15,000
Licenses, Permits	5,000	6,000	4,755	5,000
Interfund Transfer	37,500	15,000	30,000	111,266
Total Revenue	69,985	66,234	80,666	167,580
Expense				
Personnel				
Salaries-General	-	-	-	100,979
Benefits-Insurance	-	-	-	22,111
Benefits-Retirement	-	-	-	14,642
Payroll Taxes-General	-	-	-	9,348
Employee - General	-	-	-	2,020
Total Personnel	-	-	-	149,100
Utilities	150	100	156	500
Professional Services				
Prof Services-General				
Prof Services-Legal	150	150	1,404	-
Prof Services-Dues/License	275	200	300	1,000
Prof Service-Events and Functions	2,500	2,500	2,000	2,000
Prof Service-Service Contracts	60,000	54,215	62,660	62,660
Prof Service-Credit Card Fee	85	125	63	-
Prof Services-General	63,010	57,190	66,427	65,660
Insurance-General	-	-	349	-
Advertising-General	350	400	75	-
Software-Annual Renewal/Maintenance	1,075	500	1,524	10,000
Total Professional Services	64,435	58,090	68,376	75,660
Supplies				
Supplies-Operational	250	300	1,078	500
Supplies-Mailing	15	15	-	-
Supplies-Postage	15	50	147	-
Supplies-Paper	-	15	9	-
Total Supplies	280	380	1,234	500
Materials				
Materials-Landscaping	5,000	5,000	3,550	3,000
Materials-Signs	4,850	5,000	1,500	1,500
Materials-Fixtures	5,000	5,000	3,770	3,000
Total Materials	14,850	15,000	8,820	8,820
Other Expenses				
Internal Service Allocations				
Internal Service-Personnel	-	-	20,078	-
Facility Mgmt Allocation In	23,145	14,778	24,908	-
Total Internal Service Allocations	23,145	14,778	44,986	-
Total Other Expenses	23,145	14,778	44,986	-
Total Expense	102,860	88,348	123,571	234,579

Fund 34 – ARPA

Remaining ARPA funds are fully encumbered as of end of fiscal year 2025. No new appropriations for FY2026

ARPA Fund - 34

Balance

Fund Balance December 2024

Total Cash as of 12/31/24 1,358,576

Remaining FY25 Operating Income 0

Less remaining expenses * (1,358,576)

Unrestricted Cash -Operating -

Unrestricted Cash -Reserve -

Unrestricted Cash Total (Est 6/30/25) -

New Revenues for FY 2025-26 -

Total Available for Appropriations -

Total Fund Appropriations -

Estimated Ending Balance -

% of New Revenues

*Remaining ARPA funds are fully encumbered
See appendix for attached ARPA expenditure report

Fund 24 – Elm Street CID

Elm Str CID Fund - 24

Balance

Fund Balance December 2024

Total Cash as of 12/31/24	13,980
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Remaining FY25 Operating Income	24,020
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Less remaining expenses *	-
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<i>Unrestricted Cash -Operating</i>	38,000
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<i>Unrestricted Cash -Reserve</i>	-
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<i>Unrestricted Cash Total (Est 6/30/25)</i>	38,000
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<i>New Revenues for FY 2025-26</i>	-
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<i><u>Total Available for Appropriations</u></i>	38,000.00
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<i><u>Total Fund Appropriations</u></i>	
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<i>Estimated Ending Balance</i>	38,000
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<i>% of New Revenues</i>	
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Fund 96 – Lake Area Narcotics Enforcement Group

LANEG Fund - 96

Balance

Fund Balance December 2024

Total Cash as of 12/31/24	10,934
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Remaining FY25 Operating Income	238,000
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Less remaining expenses *	(238,000)
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<i>Unrestricted Cash -Operating</i>	10,934
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<i>Unrestricted Cash -Reserve</i>	
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<i>Unrestricted Cash Total (Est 6/30/25)</i>	10,934
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<i>New Revenues for FY 2025-26</i>	476,900.00
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<i><u>Total Available for Appropriations</u></i>	487,834.00
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<i><u>Total Fund Appropriations</u></i>	487,834.00
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<i>Estimated Ending Balance</i>	-
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<i>% of New Revenues</i>	
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LANEG Fund 96
Revenue and Expense Summary

	2023 Actuals	2024 Actuals	2025 Estimate	2026 Proposed
<hr/>				
Revenue				
Total Revenue	N/A	N/A	N/A	476,900
Expense				
Operating Expenses				385,000
Utilities				7,400
Professional Services				45,000
Supplies				2,500
Materials				25,000
Tools & Portable Equipment				
Machinery & Equipment				
Vehicles				
Other Expenses				12,000
Total Expense				476,900

Internal Service Funds



Fund 60 - Internal Service

Internal Service - 60 Balance

Fund Balance December 2024

Total Cash as of 12/31/24 (2,520)

Remaining FY25 Operating Income 675,000

Less remaining expenses * (672,480)

Unrestricted Cash -Operating 0

Unrestricted Cash -Reserve 0

Unrestricted Cash Total (Est 6/30/25) 0

New Operating Revenue - Operating 1,747,641

Interfund Transfer Revenue for Reserve 0

New Revenues for FY 2025-26 1,747,641

Total Available for Appropriations 1,747,641

60 - 305 - Garage 298,579

60 - 325 - Janitorial Services 115,806

60- NEW-Insurance 1,324,296

Total Fund Appropriations 1,738,681

Estimated Ending Fund Balance for FY 2026 8,960

Internal Service Fund 60
Revenue and Expense Summary

	2023 Actuals	2024 Actuals	2025 Estimate	2026 Proposed
Revenue				
Service Charges, Rentals, Fees				
Misc-Garage Service Fees				307,539
Misc-Janitorial Service Fees				115,806
Misc-Reimbursable Insurance				1,324,296
Total Service Charges, Rentals, Fees	4,037	4,014	1,275	1,747,641
Employee Benefits Revenue	1,098,403	1,213,319	669,182	-
Total Revenue	1,102,440	1,217,333	670,457	1,747,641
Expense				
Personnel	850,343	959,954	1,657,784	352,687
Capital	99,894	149,620	189,772	-
Utilities	16,621	19,543	19,281	1,000
Professional Services	145,426	113,268	132,024	1,356,494
Supplies	22,103	26,851	34,774	18,000
Materials	-	-	810	-
Tools & Portable Equipment	1,443	2,215	3,758	5,000
Machinery & Equipment	21,372	21,429	30,459	2,000
Vehicles	6,272	5,762	8,622	3,500
Other Expenses	(3,689)	(668)	(272,930)	-
Total Expense	1,159,785	1,297,974	1,804,354	1,738,681
Change in Fund Balance	(57,344)	(80,641)	(1,133,897)	8,960

Department Details			<u>FY2025</u>	<u>FY2026</u>
60-305 Garage	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
Service Charges, Rentals, Fees				
Misc-Garage Service Fees				307,539
Total Revenue				307,539
Expense				
Personnel				
Salaries-General	94,945	105,226	106,032	161,181
Benefits-Insurance	28,384	28,384	27,800	34,750
Benefits-Retirement	17,828	18,774	26,875	28,064
Payroll Taxes-General	9,415	11,590	17,509	15,305
Employee-General	8,050	7,202	4,890	6,154
Total Personnel	158,622	171,177	237,987	245,454
Capital				
Capital Exp-Building and Improvement	54,400	10,000	12,500	-
Capital Exp-Furniture and Fixtures	427	-	-	-
Capital Exp-Machinery and Equipment	25,000	18,000	6,000	-
Total Capital	79,827	28,000	18,500	-
Total Utilities	750	844	3,831	1,000
Professional Services				
Prof Services-General	125	708	5,238	28,912
Insurance-General	9,257	10,568	14,877	2,713
Advertising-General	250	100	50	-
Software-Annual Renewal/Maintenance	2,500	2,000	5,363	-
Total Professional Services	12,132	13,376	25,528	31,625
Supplies				
Supplies-Operational	5,000	5,100	8,342	10,000
Supplies-Computer Accessories	250	500	2,415	-
Supplies-Small Office Equipment	200	-	-	-
Supplies-Small Tools	200	200	132	-
Supplies-Postage	20	20	-	-
Supplies-Paper	15	15	-	-
Supplies-Chemicals	300	300	191	-
Supplies-Safety	100	100	-	-
Total Supplies	6,085	6,235	11,080	10,000

Materials				
Materials-Infrastructure Maintenance	-	-	60	-
Total Materials	-	-	60	-
Tools & Portable Equipment				
Tools-Repair	500	250	186	-
Tools- Maintenance	450	450	225	-
Tools-Supplies	1,250	1,250	2,083	5,000
Total Tools & Portable Equipment	2,200	1,950	2,494	5,000
Machinery & Equipment				
Equipment-Repair	2,000	2,000	1,453	2,000
Equipment-Maintenance	1,000	1,000	1,120	-
Equipment-Supplies	50	-	-	-
Equipment-Fuel	1,500	1,500	1,282	-
Total Machinery & Equipment	4,550	4,500	3,855	2,000
Vehicles				
Vehicle-Repair	500	500	471	500
Vehicle-Maintenance	500	500	730	1,000
Vehicle-Fuel	1,250	1,250	1,736	2,000
Total Vehicles	2,250	2,250	2,937	3,500
Other Expenses				
Internal Service Allocations				
Garage Allocation Out	(266,416)	(231,808)	(186,439)	-
Total Internal Service Allocations	(266,416)	(231,808)	(186,439)	
Total Other Expenses	(266,416)	(231,808)	(186,439)	
Total Expense	-	-	120,058	298,579

Department Details			<u>FY2025</u>	<u>FY2026</u>
60-325 Janitorial	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
Service Charges, Rentals, Fees				
Misc-Janitorial Service Fees				115,806
Total Revenue				115,806
Expense				
Personnel				
Salaries-General	65,713	64,269	97,275	95,095
Payroll Taxes-General	5,684	5,559	4,257	12,138
Employee-General	21	400	119	-
Total Personnel	71,418	70,229	101,651	107,233
Professional Services				
Prof Services-General	110	110	-	-
Insurance-General	-	-	-	573
Total Professional Services	110	110	-	573
Supplies				
Supplies-Janitorial	1,750	1,750	1,726	2,000
Supplies-Cleaning and Sanitation	5,000	6,500	4,616	6,000
Total Supplies	6,750	8,250	6,343	8,000
Other Expenses				
Internal Service Allocations				
Janitorial Allocation Out	(78,278)	(78,589)	(77,345)	-
Total Internal Service Allocations	(78,278)	(78,589)	(77,345)	-
Total Other Expenses	(78,278)	(78,589)	(77,345)	-
Total Expense	-	-	35,053	115,806

Department Details			<u>FY2025</u>	<u>FY2026</u>
60 - Insurance	<u>FY2023</u>	<u>FY2024</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
Service Charges, Rentals, Fees				
Misc-Reimbursable Insurance	-	-	-	1,324,296
Total Revenue	-	-	-	1,324,296
Expense				
Professional Services				
Professional Services - General				
Professional Services - Taxes/Fees	-	-	-	420
Professional Services - Broker Fees/Comm	-	-	-	162,667
Total Professional Services-General	-	-	-	163,087
Insurance-General	-	-	-	
Insurance-Vehicle	-	-	-	193,151
Insurance- General Liability	-	-	-	263,197
Insurance - Umbrella/Excess	-	-	-	80,341
Insurance-Building & Property	-	-	-	371,409
Insurance - Inland Marine Equip	-	-	-	19,417
Insurance - Boiler & Machinery	-	-	-	42,528
Insurance - Cyber	-	-	-	22,436
Insurance - Crime	-	-	-	5,156
Insurance - Airport Terrorism	-	-	-	5,528
Insurance - Drone	-	-	-	8,350
Insurance -Wind/Hail Buyback	-	-	-	75,999
Insurance - Earthquake	-	-	-	18,942
Insurance - Law Enforcement Liability	-	-	-	39,636
Insurance -Park League Liability	-	-	-	5,081
Insurance -Public Officials/Employment	-	-	-	9,666
Insurance - Employee Benefits	-	-	-	372
Total Insurance-General	-	-	-	1,161,209
Total Professional Services	-	-	-	1,324,296
Total Expense	-	-	-	1,324,296

Fund 70 – Benefits

Benefits Fund - 70

Fund Balance December 2024

Total Cash as of 12/31/24 201,314

Remaining FY25 Operating Income 2,366,756

Less remaining expenses * (2,329,253)

Unrestricted Cash -Operating 238,817

Unrestricted Cash -Reserve 1,012,607

Unrestricted Cash Total (Est 6/30/25) 1,251,424

New Revenues for FY 2025-26 5,495,327

Total Available for Appropriations 6,746,751

70 - 400 Benefits 5,546,506

Total Fund Appropriations 5,546,506

Estimated Ending Fund Balance for FY 2026 1,200,245

Reserves as % of Expenditures 21.6%

Minimum 30% Reserve Requirement 1,663,952

Available Funds Above (Below) Minimum Req (463,707)

Benefits Fund 70
Revenue and Expense Summary

	2023 Actuals	2024 Actuals	2025 Estimate	2026 Proposed
<hr/>				
Revenue				
Misc Revenue	10,583	32,564	17,540	0
Employee Benefits Revenue	3,900,918	4,042,783	4,594,388	5,495,327
Total Revenue	3,911,500	4,075,347	4,611,928	5,495,327
Accounts				
Expense				
Personnel	-	-	-	-
Employee Benefits	3,978,912	4,000,775	4,562,977	5,546,506
Total Expense	3,978,912	4,000,775	4,562,977	5,546,506
Change in Fund Balance	(67,411)	74,571	48,951	(51,179)

Department Details	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
70-400 Benefits	<u>Budget</u>	<u>Budget</u>	<u>Estimate</u>	<u>Proposed</u>
Revenue				
Service Charges, Rentals, Fees				
Misc Revenue				
Misc-Interest Income	34	50	17,539	-
Misc-Purchasing Card Rebate	-	-	1	-
Total Misc Revenue	34	50	17,540	-
Total Service Charges, Rentals, Fees	34	50	17,540	-
Employee Benefits Revenue				
Health-Health Deduc. Family	338,647	310,118	362,541	-
Health-Employee Benefits	2,048,830	2,022,175	2,374,640	-
Health - City Share	-	-	-	3,305,245
Health - Employee Share	-	-	-	387,082
Health-Health Ins. Reimbursement	165,000	165,000	165,000	-
Prescription Rebates	-	35,000	50,000	50,000
Retirement-LAGERS	1,026,837	1,115,934	1,188,017	1,425,000
Unemployment Comp	75,000	75,000	2,000	3,000
Workers Compensation	353,004	375,000	423,292	325,000
Total Employee Benefits Revenue	4,007,318	4,098,228	4,624,880	5,495,327
Total Revenue	4,007,352	4,098,278	4,642,420	5,495,327
Expense				
Supplies	750	250	-	-
Employee Benefits -General				
Workers Compensation	363,004	385,000	382,000	300,000
Unemployment Insurance	10,000	5,000	2,000	3,000
Total Employee Benefits-General	373,004	390,000	384,000	303,000
Employee Benefits -Health				
Health - Admin Cost	432,192	425,000	640,000	724,714
Health - FSA Admin Cost	1,200	1,000	400	-
Health-Employee Claims	2,243,497	2,000,000	2,000,000	2,897,720
Health - Capital Contributions	50,000	-	-	-
Health -Prescription Fees	-	77,000	91,000	50,000
Health -Broker Fees	-	27,720	30,000	36,072
Total Employee Benefits- Health	2,726,889	2,530,720	2,761,400	3,708,506
Employee Benefits - Retirement				
Retirement - LAGERS Payments	1,026,837	1,115,934	1,223,520	1,425,000
Total Retirement-LAGERS	1,026,837	1,115,934	1,223,520	1,425,000
Employee Relations				
Employee Wellness Program	10,000	30,000	35,000	35,000
Employee Safety Program	10,000	11,750	25,000	25,000
Tuition Assistance	12,000	12,000	12,000	-
Employee Training	50,000	50,000	50,000	50,000
Total Employee Relations	82,000	103,750	122,000	110,000
Total Expense	4,209,480	4,140,654	4,490,920	5,546,506

Appendix



Appendix

Five Year Capital Spending Plan

Department	Project ID	Description	Fiscal Year				
			2026	2027	2028	2029	2030
01 - 100 - General	22-PDA-001-26	Police Department Roof	150,000	-	-	-	-
01 - 100 - General Total			150,000	-	-	-	-
01 - 130 - Civic Center	01-CCC-013-26	Civic Center Parking lot	-	100,000	100,000	100,000	100,000
	01-CCC-014-26	HVAC Repairs	50,000	20,000	20,000	20,000	20,000
	01-CCC-015-26	New Pool Pump and Motor	20,000	-	-	-	-
	22-CCC-001-22	Replacement of Gas Fired Pool Heater	30,000	-	-	-	-
	01-CCC-012-26	Security Cameras	-	30,000	-	-	-
01 - 130 - Civic Center Total			100,000	150,000	120,000	120,000	120,000
03 - 510 - Fire Public Safety	01-FDE-001-19	Electric Hydraulic Rescue Tools	-	-	-	40,000	-
	01-FDE-005-16	LFD Rigaku- Substance Identifier	-	-	-	30,000	-
	03-FDE-001-26	Replacement of 2006 Heavy Rescue	600,000	-	-	-	-
	03-FDE-001-28	100 Ft. Platform Ladder Truck	1,400,000	-	-	-	-
	03-FDE-001-29	SCBA	-	-	-	144,000	120,000
03 - 510 - Fire Public Safety Total			2,000,000	-	-	214,000	120,000
03 - 515 - Police Public Safety	03-PDA-004-23	Taser X2 Replacement with T7	34,000	34,000	34,000	18,800	18,800
	03-PDA-004-25	Mobile Ticket Printers	20,000	-	-	-	-
	03-PDA-005-24	24/7 Chairs	-	-	-	5,800	5,800
	03-PDA-006-24	Outer Vest Project	1,800	1,800	1,800	1,800	1,800
	03-PDX-001-21	IP Camera Solution	12,000	-	-	12,000	-
	05-PDX-001-22	License Plate Readers	50,000	-	-	-	-
	22-PDA-001-26	Evidence Room Improvements	25,000	-	-	-	-
	22-PDA-002-26	PD Remodal Project	-	50,000	-	-	-
	22-PDA-003-15	Patrol Cars	250,000	250,000	250,000	250,000	250,000
03 - 515 - Police Public Safety Total			392,800	335,800	285,800	288,400	276,400

Appendix

Department	Project ID	Description	Fiscal Year				
			2026	2027	2028	2029	2030
08 - 500 - Street Operation	08-STR-001-29	Shepard Hills Improvements	-	-	15,624	-	-
	08-STR-001-30	Jacket Junction Improvements	-	-	-	-	17,222
	08-STR-002-28	Bland Avenue Improvements	-	77,279	-	-	-
	08-STR-002-29	Socket Street Improvements	-	-	28,514	-	-
	08-STR-002-30	Tower Road Improvements	-	-	-	-	94,834
	08-STR-002-31	Tower Road Asphalt Overlay	-	-	-	-	-
	08-STR-003-28	Cambridge Court Improvements	-	4,579	-	-	-
	08-STR-003-29	Durham Road Improvements	-	-	60,892	-	-
	08-STR-003-30	Tower Road Improvements	-	-	-	-	143,299
	08-STR-003-31	Road Grader Replacement	-	-	-	-	-
	08-STR-004-25	Jefferson Avenue Sidewalk Improvements	-	-	491,400	-	-
	08-STR-004-28	Lenz Drive Improvements	-	11,543	-	-	-
	08-STR-004-29	Three quarter ton 4X4 Pickup Truck	-	-	-	45,000	-
	08-STR-004-31	Three quarter ton 4X4 Pickup Truck	-	-	-	-	-
	08-STR-005-25	Fourth Street	-	-	-	-	-
	08-STR-005-28	Minkler Avenue Improvements	-	16,160	-	-	-
	08-STR-005-29	Kenoly Street Asphalt Overlay	-	-	-	80,000	-
	08-STR-005-30	Millcreek, Lincoln, and Comm. Improvements	-	-	-	-	257,158
	08-STR-006-30	Millcreek Road Asphalt Overlay	-	-	-	-	185,000
	08-STR-007-25	Skid Steer Loader	-	70,000	-	-	-
	08-STR-007-28	North Street Improvements	-	16,128	-	-	-
	08-STR-007-30	Commercial Street Asphalt Overlay	-	-	-	-	75,000
	08-STR-008-28	Morris Avenue Improvements	-	17,798	-	-	-
	08-STR-009-26	Rolling Hills Road Improvements	147,600	-	-	-	-
	08-STR-009-28	Spiller Street Improvements	-	53,118	-	-	-
	08-STR-010-26	Excavator replacement	250,000	-	-	-	-
	08-STR-011-26	Washington Avenue Asphalt Overlay	185,000	-	-	-	-
	08-STR-011-27	Harwood Avenue Improvements	120,000	-	-	-	-
	08-STR-012-26	4th&Wash. Improvements	-	423,190	-	-	-
	08-STR-013-26	Fourth and Van Buren Improvements	71,400	-	-	-	-
	08-STR-013-27	Backhoe Loader	-	100,000	-	-	-
	08-STR-015-25	East Fremont Improvements	-	-	-	-	379,500
	08-STR-015-26	Traffic Counting Equipment	20,000	-	-	-	-
	08-STR-016-22	Jefferson Avenue Sidewalk Improvements	-	310,000	-	-	-
	08-STR-016-26	Sidewalk Trimmer for Powercurber	7,500	-	-	-	-
	08-STR-017-17	Single Axle Dump Truck	120,000	-	-	-	-
	08-STR-017-26	Street Extension	103,000	103,000	103,000	103,000	103,000

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Department	Project ID	Description	Fiscal Year				
			2026	2027	2028	2029	2030
	08-STR-019-28	Tandem Axle Dumptruck	-	-	200,000	-	-
	08-STR-021-28	Sherman Avenue Improvements	-	55,153	-	-	-
	08-STR-022-28	Northview Street Improvements	-	39,406	-	-	-
	08-STR-024-22	ADA Sidewalk Ramp Replacements	10,000	10,000	10,000	10,000	10,000
	08-STR-024-28	Street Sweeper	-	-	300,000	-	-
	08-STR-025-22	Computer Systems	5,000	5,000	5,000	5,000	5,000
	08-STR-025-28	Tower Road Improvements	-	-	138,662	-	-
	08-STR-026-28	Copperwood Drive Improvements	-	-	132,259	-	-
	08-STR-027-23	Jefferson and Fremont Prop. Acq.	100,000	-	-	-	-
	08-STR-027-28	Candlebark Lane Improvements	-	-	43,939	-	-
	08-STR-028-28	One Ton Pickup	-	-	60,000	-	-
	08-STR-029-28	Clark Avenue Asphalt Overlay	-	-	165,000	-	-
	08-STR-030-28	Clark Avenue Asphalt Overlay	-	-	215,000	-	-
	08-STR-031-28	Catherine, Harwood, Clark Realignment Project	-	-	80,000	598,918	-
08 - 500 - Street Operation Total			1,229,500	1,652,965	2,049,290	841,918	1,315,013
16 - 500 - Stormwater Operation	01-SWC-001-19	Mountrose Beacon Branch	445,774	-	-	-	-
	01-SWC-001-23	West Fremont Improvements	10,000	-	-	-	-
	01-SWC-001-26	Magnetic Addition	-	-	-	200,000	200,000
	01-SWC-001-27	Old Town	-	-	-	-	300,000
	01-SWC-002-19	Springfield and Jackson	-	-	35,000	-	-
	01-SWC-002-26	Rolling Hills Road	100,000	-	-	-	-
	01-SWC-003-22	Washington and Park Manor	-	100,000	-	-	-
	16-SWC-001-25	East Fremont Road	-	-	-	-	85,000
	16-SWC-001-26	Subdivision Development	40,000	40,000	40,000	40,000	40,000
	16-SWC-001-27	Northview	-	75,000	-	-	-
	16-SWC-001-29	Catherine, Harwood, and Clark	-	-	-	50,000	-
		Master Plan	-	250,000	500,000	250,000	-
	16-SWC-001-30	Fourth Street Ext.	-	-	-	-	275,000
		Millcreek, Lincoln, and East Commercial	-	-	-	-	25,000
	16-SWC-002-24	Dry Auglaize	50,000	-	-	-	-
	16-SWC-004-26	Northview	-	100,000	-	-	-
16 - 500 - Stormwater Operation Total			645,774	565,000	575,000	540,000	925,000
22 - 600 - Capital	99-FDE-002-16	Fire Department Training Center	500,000	100,000	50,000	50,000	50,000
22 - 600 - Capital Total			500,000	100,000	50,000	50,000	50,000

Appendix

Department	Project ID	Description	Fiscal Year				
			2026	2027	2028	2029	2030
22 - 605 - General	01-CAO-001-24	Fire Line Inspection	-	-	-	3,500	3,500
	01-CAO-001-25	ADA door closures	6,000	-	-	-	-
	01-CAO-001-26	Water Heater Police	18,000	-	-	-	-
	01-CAO-002-24	VAV Boxes	7,000	7,000	7,000	7,000	7,000
	01-CBN-001-26	Legacy Signage	25,000	-	-	-	-
	01-CBN-002-24	HVAC unit Mills Center	18,000	3,000	3,000	3,000	3,000
	01-CBN-003-25	Equipment Building LED lights	-	3,500	-	3,500	3,500
	01-CBN-006-25	Wallace Roof	-	-	-	3,000	3,000
	01-CBN-007-24	HVAC Unit for EMS Building	7,000	-	7,000	-	-
	01-CBN-008-24	Mills Center Maintenance	-	-	-	5,000	5,000
	01-CBN-012-24	Paint exterior of Old Garage	-	-	-	4,000	4,000
	01-CCC-001-21	Exhibition Hall Tables & Chairs	12,000	12,000	12,000	12,000	12,000
	01-CCC-003-24	Civic Center Paint and Seal outside	-	-	-	7,000	7,000
	01-CCC-003-26	Tommy lift	10,000	-	-	-	-
	01-CCC-004-24	Access hatch and Tv's at the Civic Center	-	-	-	3,000	3,000
	01-CCC-016-26	Civic Center Siding	30,000	-	-	-	-
	01-FDE-001-20	Update Computers	10,000	-	-	-	-
	01-FDE-001-21	Confined Space Rescue Breathing System	-	-	25,000	-	-
	01-FDE-001-23	Seal Fire Stations 1 & 2 parking lots	-	15,000	-	-	-
	01-FDE-002-18	Mobile Tablets	-	-	15,000	15,000	15,000
	01-FDE-007-16	HVAC - Fire Stations	-	20,000	20,000	-	-
	01-FDX-001-23	Replace Nozzles	-	-	35,000	-	20,000
	01-PDA-002-19	911 Hardware	-	4,000	4,000	4,000	4,000
	01-TRM-001-26	Rt 66 Sign	25,000	-	-	-	-
	03-PDA-001-25	New Animal Control Building	500,000	-	-	-	-
	22-CAO-002-23	City Hall Roof Inspection and minor repair	-	4,000	-	4,000	4,000
	22-CAO-003-23	Paint Stucco and Sealing Brick	-	-	6,500	6,500	6,500
	22-CAO-004-23	LED Lights - City Hall	-	3,000	-	-	-
	22-CBN-003-26	Fairgrounds	25,000	25,000	25,000	-	-
	22-CBN-004-26	Wallace Building Parking lot	10,000	-	-	-	-
	22-CCC-001-22	Replacement of Gas Fired Pool Heater	30,000	-	-	-	-
	22-CCC-001-27	Cowan Civic Center Pool	-	5,000	-	-	-
	22-CCC-003-26	Civic Center Parking lot	100,000	100,000	100,000	100,000	100,000
	22-CCC-007-25	Civic Center Roof	-	50,000	5,000	5,000	-
	22-FDE-001-17	Bunker Gear	40,000	55,000	-	-	-
	22-FDE-001-26	Breathing Air Compressor	42,000	-	-	-	-
	22-FDE-002-17	Mobile Traffic Light Controll	-	18,000	18,000	18,000	18,000
	22-FDE-003-14	Staff Vehicle	-	50,000	50,000	-	-
	22-FDE-007-25	Rescue Lifting Jacks	21,000	-	-	-	-
	22-FMS-001-26	Facilities Management General	100,000	-	-	-	-
	22-FMS-005-20	Elm Street Christmas Decorations	6,000	6,000	6,000	6,000	6,000
	99-PWKS-006-23	T-Hanger Storage Building for PWKS	300,000	-	-	-	-
22 - 605 - General Total			1,342,000	380,500	338,500	209,500	224,500

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Department	Project ID	Description	Fiscal Year				
			2026	2027	2028	2029	2030
22 - 610 - Street	08-STR-002-23	Sidewalks for Beck/Ivey	605,000	-	-	-	-
	08-STR-018-26	127 Sidewalk Link	300,000	1,250,000	-	-	-
22 - 610 - Street Total			905,000	1,250,000	-	-	-
22 - 625 - Codes Administration	22-CDC-001-26	Legacy Trails Phase 2	420,000	-	-	-	-
	50-CDC-001-22	Grandview Subdivision	270,000	-	-	-	-
	50-CDC-001-25	Aero Landing	700,000	-	-	-	-
	50-CDC-003-25	Daytona	120,000	-	-	-	-
22 - 625 - Codes Administration Total			1,510,000	-	-	-	-
22 - 630 - Facilities	99-ITS-004-25	SCALE	-	55,000	-	55,000	-
	01-FMS-002-16	Half Ton Pickup	32,000	-	-	-	-
	01-FMS-002-19	60" Zero Turn Mower	15,000	-	-	15,000	-
	01-FMS-001-27	UTV	-	20,000	-	-	-
	01-FMS-001-28	Utility Tractor	-	-	25,000	-	-
22 - 630 - Facilities Total			47,000	75,000	25,000	70,000	-
22 - 630 - IT	99-ITS-001-24	Off site storage	30,000	-	-	-	-
	99-ITS-001-25	Core Switches	30,000	-	-	-	-
	99-ITS-002-25	Wireless Access Points	12,000	-	-	-	-
	99-ITS-003-25	Phone System	85,000	-	-	-	-
22 - 630 - IT Total			157,000	-	-	-	-
22 - 630 - Service	60-GFM-001-26	New Cabinets and Storage	15,000	-	-	-	-
	60-GFX-001-21	Garage Roll-Up Doors	38,000	-	-	-	-
22 - 630 - Service Total			53,000	-	-	-	-
22 - 645 - Downtown Business District	22-DBD-002-23	Urban Park Downtown	100,000	-	-	-	-
22 - 645 - Downtown Business District Total			100,000	-	-	-	-
40 - 500 - Tourism	40-TRM-001-25	Munger Sign Improvements	25,000	-	-	-	-
40 - 500 - Tourism Total			25,000	-	-	-	-
45 - 715 - Detroit Tool Metal Products	45-DTM-001-23	DTMP Roof Project	-	35,000	-	-	-
	45-DTM-001-25	DTMP HVAC	100,000	-	-	-	-
45 - 715 - Detroit Tool Metal Products Total			100,000	35,000	-	-	-
45 - 730 - Copeland	45-COP-001-24	Copeland HVAC unit - repairs	30,000	30,000	20,000	20,000	30,000
45 - 730 - Copeland Total			30,000	30,000	20,000	20,000	30,000
50 - 305 - Codes Administration	22-CDC-001-22	Replacement of Cannon Plotter/Scanner	-	-	18,000	-	-
	22-CDC-002-21	Replacement of Network System	5,500	3,000	3,000	3,000	3,000
	50-CDC-001-23	Replacement of Inspectors I-Pads - Surface Pro	5,000	-	-	-	-
	50-CDC-003-23	Drone	4,500	-	-	-	-
50 - 305 - Codes Administration Total			15,000	3,000	21,000	3,000	3,000

Appendix

Department	Project ID	Description	Fiscal Year				
			2026	2027	2028	2029	2030
60 - 305 - Garage	60-GFM-001-21	Enclose Existing Garage Space	-	-	-	15,000	-
	60-GFM-001-27	Repair and coat concrete floor	-	45,000	-	-	-
	60-GFM-001-28	Repaint Interior Walls and Repace Light Fixtures	-	-	10,000	-	-
	60-GFM-002-28	Replace Exterior and Interior Lights	-	-	10,000	-	-
	60-GFX-003-21	New Compressor in New Enclosed Room	-	-	30,000	-	-
	60-GFX-004-21	Floor Drain System	-	15,000	-	-	-
60 - 305 - Garage Total			-	60,000	50,000	15,000	-
73 - 100 - Airport General	73-APT-001-23	Taxiway Rehabilitation	803,000	803,000	803,000	803,000	-
	73-APT-001-26	Fuel Apparatus	65,000	234,000	-	-	-
	73-APT-002-26	West Grounds Land Improvement	70,000	-	-	-	-
73 - 100 - Airport General Total			938,000	1,037,000	803,000	803,000	-
79 - 500 - Parks Operations	22-PKD-001-19	Skate Park Improvements	100,000	-	-	-	-
	79-PKD-001-30	Atchley Park Turf Play Area	-	-	-	-	150,000
	79-PKD-002-27	Replacment of shade tops	-	25,000	-	-	-
	79-PKD-002-28	Atchley Park Improvements- Walking trail	-	-	470,000	-	-
	79-PKD-003-26	Atchley Park Improvements-Lower Sports Area	800,000	-	-	-	-
	79-PKD-003-29	Atchley Park Improvements- Front Entrance	-	-	-	830,000	-
	79-PKX-001-24	Replace computer system	8,000	-	-	-	-
	79-PKX-001-25	Fall Protection Turf	-	-	-	-	-
	79-PKX-001-27	Nelson Park Batting Cages	-	-	-	-	50,000
	79-PKX-002-22	Purchase of new mower	-	18,000	-	18,500	-
	79-PKX-002-25	Atchley Park Improvements-Ballfields	650,000	-	-	-	-
	79-PKX-002-26	Purchase of truck with dump bed	-	-	60,000	-	-
	79-PKX-002-29	Splash Pad-Harke Park	-	-	-	-	-
	79-PKX-003-21	Sidewalks and lights	25,000	-	25,000	25,000	25,000
	79-PKX-004-24	Purchase of new vehicle	-	-	-	40,000	40,000
	79-PKX-007-24	Nelson Sports Complex Parking	100,000	-	-	-	-
79 - 500 - Parks Operations Total			1,683,000	43,000	555,000	913,500	265,000
79 - 515 - Boswell Aquatic Center	79-BXX-001-21	Boswell Aquatic Center Slide restoration	-	-	-	-	80,000
79 - 515 - Boswell Aquatic Center Total			-	-	-	-	80,000

Appendix

Department	Project ID	Description	Fiscal Year				
			2026	2027	2028	2029	2030
80 - 200 - Electric Operating	80-ELF-001-27	Skid Steer	-	150,000	-	-	-
	80-ELF-001-28	Small Bucket Truck	-	250,000	-	-	-
	80-ELF-001-30	Department Pickup	-	-	-	-	60,000
	80-ELF-002-28	Reel Tensioning Trailer	-	-	50,000	-	-
	80-ELF-002-29	80' Material Handler Bucket Truck	-	-	-	400,000	-
	80-ELF-002-30	Pole Trailer	-	-	-	-	150,000
	80-ELF-003-27	Track Driven Aerial Device	-	200,000	-	-	-
	80-ELF-003-28	Truck with Utility Bed	-	-	80,000	-	-
	80-ELF-003-29	Department Pickup	-	-	-	60,000	-
	80-ELF-003-30	Track Driven Aerial Device	-	-	-	-	250,000
	80-ELF-004-22	Transformers	400,000	400,000	400,000	350,000	350,000
	80-ELF-004-28	Reel Trailer	-	-	80,000	80,000	-
	80-ELF-004-29	Case 580 Backhoe	-	-	-	140,000	-
	80-ELF-005-28	Material Handler Bucket Truck	-	-	320,000	-	-
	80-ELF-015-21	Material Handler Bucket Truck	300,000	-	-	-	-
	80-ELX-003-22	Digger Derrick	400,000	-	-	-	-
80 - 200 - Electric Operating Total			1,100,000	1,000,000	930,000	1,030,000	810,000
80 - 215 - Electric Reserve	80-ELF-001-29	Transmission System Upgrades	-	-	-	550,000	450,000
	80-ELF-002-21	Line Reconductor/Extensions-Michigan/Monroe	-	-	-	-	-
	80-ELF-002-24	Distribution/Transmission Pole Changeouts	200,000	350,000	350,000	350,000	350,000
	80-ELF-002-26	LED Streetlight Improvements	75,000	55,000	55,000	55,000	-
	80-ELF-003-25	Grandview Subdivision Electric Installation	160,000	-	-	-	-
	80-ELF-004-26	West Fremont Residential Development	350,000	-	-	-	-
	80-ELF-005-26	Substation #8 Improvements	-	600,000	-	-	-
	80-ELF-006-21	Overhead Aerial Cable Project - Stanwood Drive	-	-	-	40,000	-
	80-ELF-010-21	Overhead Aerial Cable Project - Osage Street	-	-	45,000	-	-
	80-ELF-011-21	Overhead Aerial Cable Project - Holly Street	-	-	50,000	-	-
	80-ELF-012-21	Overhead Aerial Cable Project - Polk Avenue	-	60,000	-	-	-
	80-ELF-014-21	Substation Recloser Upgrades	-	-	-	-	300,000
	80-ELF-017-21	Update Substation Bays	-	350,000	-	-	350,000
	80-ELF-018-21	Insulator Upgrades	-	-	30,000	-	-
	80-ELX-004-21	Primary System Improvements	-	-	371,000	-	-
	80-ELX-005-21	Substation Improvements - Substation #2	110,000	-	-	-	-
	80-ELX-008-21	Sectionalizing Improvements	-	-	290,000	-	-
	80-ELX-010-21	Substation #3 Improvements	-	1,300,000	800,000	-	-
	80-ELX-011-21	Primary System Improvements - Substation #6	-	-	-	240,000	-
	80-ELX-013-21	Substation Improvements - Substation #7	-	-	-	600,000	600,000
	80-ELX-014-21	Substation Improvements - Substation #1	100,000	-	-	-	-
	80-ELX-015-21	Substation Improvements - Substation #5	-	-	-	250,000	-
80 - 215 - Electric Reserve Total			995,000	2,715,000	1,991,000	2,085,000	2,050,000

Appendix

Department	Project ID	Description	Fiscal Year				
			2026	2027	2028	2029	2030
85 - 200 - WWTP and Operation	85-ENV-004-023	LBOD Meter	-	5,000	-	-	-
	85-WWO-001-14	Collection Improvements- Goodwin Hollow	500,000	750,000	750,000	750,000	750,000
	85-WWO-001-16	Oxidation Ditch Rehabilitation (North andSouth)	140,000	-	-	-	-
	85-WWO-001-19	Lift Station Improvements	45,000	50,000	10,000	10,000	10,000
	85-WWO-001-26	Combination Cleaning Truck	-	-	180,000	180,000	180,000
	85-WWO-001-27	WWTP UTV	-	16,000	-	-	-
	85-WWO-001-29	CCTV Van	-	-	-	400,000	-
	85-WWO-002-19	Benchtop Spectrophotometer	8,500	-	-	-	-
	85-WWO-002-30	Backhoe Replacement	-	-	-	-	120,000
	85-WWO-003-18	Replace Existing Wastewater ComputerSystems	-	7,500	7,500	7,500	7,500
	85-WWO-003-22	Security & Access Control	60,000	-	-	-	-
	85-WWO-003-24	BOD Refrigerator	-	-	-	-	-
	85-WWO-003-26	Replace Variable Frequency Drives (VFD)	55,000	55,000	40,000	-	-
	85-WWO-003-30	Service Truck	-	-	-	-	100,000
	85-WWO-004-21	Sewer Main: Perry Street	-	55,000	-	-	-
	85-WWO-004-22	Emerald Gate Liftstation Replacement	-	60,000	-	-	-
	85-WWO-004-25	Misc Sewer Extensions	40,000	40,000	40,000	40,000	40,000
	85-WWO-004-26	WWTP Replacement Parts for the Filters	27,000	-	33,000	-	37,000
	85-WWO-005-21	IDEX	-	-	-	-	6,000
	85-WWO-006-23	UV System Parts	35,000	35,000	35,000	35,000	35,000
	85-WWO-007-15	Lift Station SCADA	20,000	20,000	20,000	20,000	20,000
	85-WWO-007-16	Pickup Trucks	-	-	55,000	-	-
	85-WWO-008-16	Portable Trash Pump	-	-	4,000	-	-
	85-WWO-008-19	Portable Flow Meters	20,000	-	-	-	-
	85-WWO-008-21	Wastewater Equipment Repairs	125,000	125,000	125,000	125,000	125,000
	85-WWO-009-19	Liftstation Critical Parts	15,000	-	-	-	-
	85-WWX-001-21	Trunk Sewer Replacement South 5 to Evergreen	-	-	-	180,000	-
	85-WWX-003-21	Refrigerated Samplers	12,000	12,000	-	-	-
85 - 200 - WWTP and Operation Total			1,102,500	1,230,500	1,299,500	1,747,500	1,430,500

Appendix

Department	Project ID	Description	Fiscal Year				
			2026	2027	2028	2029	2030
87 - 200 - Water Operation	87-WTR-001-17	Hwy 5 Rosenthal to Woodhill water tie line	-	-	-	-	200,000
	87-WTR-001-18	Nathaniel to Steele tie line	-	-	-	-	80,000
	87-WTR-001-21	Water Tie Line: Twin Oaks & Tower	40,000	-	-	-	-
	87-WTR-001-27	Backhoe (replacement)	-	120,000	-	-	-
	87-WTR-001-28	Install 6 inch PVC water Main Elm Str	-	-	-	70,000	-
	87-WTR-002-25	Water Main: Gateway Road	70,000	-	-	-	-
	87-WTR-002-26	Donna Circle Water Replacement	-	-	-	-	100,000
	87-WTR-002-27	Connect water main from Raspberry to the east	-	-	-	40,000	-
	87-WTR-003-18	Pickup Trucks	-	55,000	-	-	-
	87-WTR-003-26	Evergreen Parkway	-	-	425,000	-	-
	87-WTR-003-27	Connect along Elm St	-	40,000	-	-	-
	87-WTR-004-19	Water Wells: Chlorine Analyzer Replacements	30,000	-	-	-	-
	87-WTR-004-26	Pine Street water main	-	-	-	35,000	-
	87-WTR-004-27	Connect water main at Glenridge	-	-	-	30,000	-
	87-WTR-005-24	Fremont & Jefferson intersection water main	-	25,000	-	-	-
	87-WTR-005-25	Security Fence at all Well Sites	30,000	30,000	30,000	30,000	30,000
	87-WTR-006-25	Well House Improvements	50,000	50,000	40,000	-	-
	87-WTR-006-27	Connect water main Woody Drive	-	-	-	75,000	-
	87-WTR-007-26	North 5/Atchley Park Water Line Replacement	120,000	-	-	-	-
	87-WTR-007-27	Connect water main on 6th St	-	-	-	70,000	-
		Connection at Jefferson and Elm St	-	-	-	100,000	-
	87-WTR-008-26	Well Equipment Replacements	30,000	20,000	20,000	20,000	20,000
	87-WTR-008-27	Connection at Lynn St	-	70,000	-	-	-
	87-WTR-009-23	Willow water line replacement	-	-	-	-	100,000
	87-WTR-009-27	Zachary (replace water services)	-	15,000	-	-	-
	87-WTR-011-15	Portable Trash Pump	-	-	-	4,000	-
	87-WTR-011-25	Water Tower Cleaning (exterior)	30,000	15,000	-	-	-
	87-WTR-018-25	Misc Water Extensions	25,000	25,000	25,000	25,000	25,000
87 - 200 - Water Operation Total			425,000	465,000	540,000	499,000	555,000
Grand Total			15,545,574	11,127,765	9,653,090	9,449,818	8,254,413

Appendix

2026 Utility Fee Schedule

Proposed 2026 Electric Rates

	Proposed	Existing
RESIDENTIAL	SERVICE AVAILABILITY CHARGE \$23.00	SERVICE AVAILABILITY CHARGE \$17.00
FIRST 1000 KWH	\$0.1057	\$0.1026
REMAINING	\$0.1057	\$0.1026
SOLAR AVOIDED COST	\$0.0188 (Effective February 2023)	\$0.0188 (Effective February 2023)
COMMERCIAL 1	SERVICE AVAILABILITY CHARGE \$ 28.50	SERVICE AVAILABILITY CHARGE \$ 21.00
ENERGY CHARGE (KWH)	\$0.1057	\$0.1013
COMMERCIAL 2	SERVICE AVAILABILITY CHARGE \$ 61.00	SERVICE AVAILABILITY CHARGE \$ 45.00
DEMAND (KWD)	\$9.35	\$8.35
ENERGY CHARGE (KWH)	\$0.0794	\$0.0758
COMMERCIAL -INDUSTRIAL	SERVICE AVAILABILITY CHARGE \$ 61.00	SERVICE AVAILABILITY CHARGE \$ 125.00
DEMAND (KWD)	\$9.35	\$8.75
ENERGY CHARGE (KWH)	\$0.0794	\$0.0731
INDUSTRIAL 1	SERVICE AVAILABILITY CHARGE \$ 300.00	SERVICE AVAILABILITY CHARGE \$ 250.00
DEMAND (KWD)	\$11.10	\$10.10
ENERGY CHARGE	\$0.0756	\$0.0731

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INDUSTRIAL 2	SERVICE AVAILABILITY CHARGE \$	SERVICE AVAILABILITY CHARGE \$
	590.00	490.00
DEMAND (KWD)	\$11.68	\$10.68
FIRST 1,400,000 KWH	\$0.0759	\$0.0731
REMAINING	\$0.0579	\$0.0551
City Use		
All KWH	\$0.0880	\$0.0735
Lighting		
Service Availability	\$9.84	\$9.84

Proposed 2026 Wastewater Rates

	Proposed	Existing
Meter Size Usage Fee		
5/8" - 3/4" Meter	\$27.20	\$25.21
Usage Rate		
First 7,000 Gallons	\$2.41	\$2.13
7,001 to 25,000	\$5.87	\$5.12
25,001 and above	\$7.74	\$6.74
Meter Size Usage Fee		
Greater Than 1"	\$50.69	\$45.69
Usage Rate		

Appendix

First 7,000 Gallons	\$2.41	\$2.13
7,001 to 25,000	\$5.87	\$5.12
25,001 to 200,000	\$7.74	\$6.74
200,001 and above	\$2.35	\$2.13

Proposed 2026 Water Rates

Residential Service less than 1" Meter	Proposed	Existing
User Fee	\$10.50	\$9.15
First 7,000 Gallons	\$2.21 (per thousand)	\$2.21 (per thousand)
Over 7,000 Gallons	\$4.40 (per thousand)	\$3.95 (per thousand)

Residential Service greater than 1" Meter	Proposed	Existing
User Fee	\$10.50	\$9.15
Meter Fee	\$19.49	\$19.49
First 7,000 Gallons	\$2.21 (per thousand)	\$2.21 (per thousand)
Over 7,000 Gallons	\$4.40 (per thousand)	\$3.95 (per thousand)

Commercial Service less than 1" Meter	Proposed	Existing
User Fee	\$10.50	\$9.15
Meter Fee	\$0.00	\$0.00
First 7,000 Gallons	\$2.21 (per thousand)	\$2.21 (per thousand)
Next 93,000 Gallons	\$4.40 (per thousand)	\$3.95 (per thousand)
Over 100,000 Gallons	\$1.28 (per thousand)	\$1.18 (per thousand)

Commercial Service 1" Meter	Proposed	Existing
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Appendix

User Fee	\$10.50	\$9.15
Meter Fee	\$19.49	\$19.49
First 7,000 Gallons	\$2.21 (per thousand)	\$2.21 (per thousand)
Next 93,000 Gallons	\$4.40 (per thousand)	\$3.95 (per thousand)
Over 100,000 Gallons	\$1.28 (per thousand)	\$1.18 (per thousand)

Commercial Service greater than 1" to 2" Meter	Proposed	Existing
User Fee	\$10.50	\$9.15
Meter Fee	\$45.00	\$43.64
First 7,000 Gallons	\$2.21 (per thousand)	\$2.21 (per thousand)
Next 93,000 Gallons	\$4.40 (per thousand)	\$3.95 (per thousand)
Over 100,000 Gallons	\$1.28 (per thousand)	\$1.18 (per thousand)

Commercial Service greater than 2" Meter	Proposed	Existing
User Fee	\$10.50	\$9.15
Meter Fee	\$45.00	\$43.64
First 7,000 Gallons	\$2.21 (per thousand)	\$2.21 (per thousand)
Next 93,000 Gallons	\$4.40 (per thousand)	\$3.95 (per thousand)
Over 100,000 Gallons	\$1.28 (per thousand)	\$1.18 (per thousand)

City Usage		
All Usage	\$1.63 (per thousand)	\$1.50 (per thousand)

Appendix

Proposed 2026 Code Administration Fee Schedule

Water Fees			Proposed		Existing	
Water Meter Hookup Fee			Water Meter Hookup Fee			
Water Meter Size	Hookup Fee	Impact Fee	Hookup Fee	Impact Fee		
5/8"	\$1,130	\$0	\$885	\$0		
1"	\$1,410	\$900	\$1,200	\$900		
1 1/2"	\$4,680	\$2,250	\$4,350	\$2,250		
2"	\$5,060	\$3,000	\$4,580	\$3,000		
3"	\$9,070	\$4,000	\$4,800	\$4,000		
4"	\$12,190	\$5,000	\$6,300	\$5,000		
6"	\$15,035	\$6,000	\$9,400	\$6,000		
Residential \$150 + Impact Fee						
Commercial \$300 + Impact Fee						

<u>Temporary Water Meter Fee</u>		
<u>F. H. Meter Size</u>	<u>Deposit</u>	<u>Hookup Fee</u>
5/8"	\$50	\$100
1"	\$50	\$100
2"	\$100	\$100
Customer will sign an application stating if temporary water meter is damaged or missing, the cost billed to the customer will be:		
	<u>Proposed</u>	<u>Existing</u>
5/8" water meter	\$165	\$140
1" water meter	\$265	\$300
2" water meter	\$1,675	\$800

Appendix

<u>Fire Sprinkler Hookup Fee</u>		
	<u>Proposed</u>	<u>Existing</u>
<u>Fire Sprinkler Size</u>	<u>Hookup Fee</u>	<u>Hookup Fee</u>
2"	\$755	\$750
4"	\$1,790	\$1,250
6"	\$2,330	\$1,500
8"	\$3,035	\$2,000
Bulk Water Sales per 1,000 gallons	\$4.40	\$2.21

Sewer Fees		
<u>Sewer Hookup Fee</u>		
<u>Water Meter Size</u>	<u>Hookup Fee</u>	<u>Impact Fee</u>
5/8"	\$750	\$0
1"	\$750	\$900
1 1/2"	\$750	\$2,250
2"	\$750	\$3,000
3"	\$750	\$4,000
4"	\$750	\$5,000
6"	\$750	\$6,000
Residential \$150 + Impact Fee		
Commercial \$300 + Impact Fee		

Appendix

Electrical Fees	Proposed	Existing
<u>All Electric Services</u>		
The first 200 Amps	\$500	\$500
Additional 200 Amps	\$250 Each	\$250 Each
Upgrade from 60 Amp to 100 Amp	No Cost	No Cost
Upgrade from 100 Amp to a larger electric service - Underground	No Cost	No Cost
Upgrade from 100 Amp to a larger electric service - Overhead	\$250	\$100
The customer will supply electric service wire from the pole to the meter base overhead and underground		
<u>Meter Base Cost</u>		
1-PH 100-Amp Meter Base # 1011792 (100Amp 1-PH SKT/BKR)	\$210	\$150
1-PH 200-Amp Meter Base # 1011793 (200Amp 1-PH SKT/BKR)	\$290	\$265
1-PH 200-Amp Meter Base # 1004977B (200Amp external breakers)	\$300	\$300
1-PH 400-Amp Meter Base # UHC344N3T (400 Amp 1-PH HO SKT/BKR)	\$690	\$580
1-PH *600 to 1200 Amp Meter Base # 1012437 1-PH (600 Amp – 1200 Amp 6T TRAN/SKT)	\$1,050	\$825
3-PH 100-amp Meter Base # 1009048A (100Amp 3-PH HO SKT/BKR)	Do Not Stock	Do Not Stock
3-PH 200-amp Meter Base # 1010721A (200Amp 3-PH 480v HO SKT/BKR)	\$880	\$645
3-PH *400 to 1200 Amp Meter Base # 1012437 3-PH (400 Amp – 1200 Amp 13T TRAN/SKT w/CT's)	\$1,700	\$1,040
Pedestal (Single) # PD79-1 (Single Meter Pedestal 1- POS DS)	\$270	\$210
Pedestal (Single) # PD79-2 (Double Meter Pedestal 2- POS DS)	\$300	\$225
Transformer Mounted Meter Base #1008400 (SKT/SW 20A 13T FW HO)	\$270	\$235
Meter base cost will change if supplier has a cost increase		
Residential Temporary Electric Meter	\$180	\$100

Appendix

Commercial Temporary Electric Meter
Security Light Hookup Fee

\$300

\$100 plus the monthly rate

\$150

\$100 plus the monthly rate

Appendix

Glossary of Frequently Used Terms

A

Accrual Basis of Accounting – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Appropriation – A legal authorization granted by the City Council which permits the City to incur obligations and make expenditures of resources.

Assessed Valuation – The valuation set upon real estate and certain personal property by Assessor as a basis for levying property taxes.

B

Bond – A written promise to pay a sum of money on a specific date(s) at a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance.

Budget - An estimate of revenues and expenditures anticipated during a fiscal year and a summary of anticipate use of those revenues and expenditures.

Budget Calendar - The schedule of key dates which the City follows in the preparation of adopting the annual budget.

Budget Document – The compilation of the individual departmental spending plans for the various funds, along with supporting schedules, tables and graphs which, in total, comprises the annual revenue and expenditure plan.

Budgetary Control – The control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

C

Capital Assets: An asset with a life anticipated life of greater than three years that is of major importance and/or cost.

Capital Budget: The City's systematic plan for addressing new construction, major maintenance greater than \$1,000 in a given fiscal year.

Appendix

Additional expenses can include the purchase and improvement of land and the acquisition of new buildings and facilities, or acquisition of longer lived, yet depreciable assets.

Capital Improvements Project: Is a project that may include the construction of new facilities, renovation of existing structures or facilities to extend useful life, and major repair of infrastructure such as streets or utility lines that is of a comprehensive and non-routine nature.

Capital Improvement Plan (CIP): A presentation of the City's long and short-term projected capital improvement needs. The planning document is used by staff and the governing body to guide the discussion of current and intermediate term capital requirements.

Capital Leased Property-Leased real or personal property, for which ownership of the asset substantially transfers to the lessee and there for meets the criteria for capitalizing as an asset.

Capitalized-To record a const as a long term asset. The amount recorded is the cost to acquire or construct the asset, plus all cost necessary to get the asset ready for its intended use.

Cash Basis- A basis of accounting in which transactions are recognized when cash is received or spent.

City Council – The Mayor and eight council members that collectively act as the legislative and policy making body of the City.

C.O.P. – Certificate of Participation. This is a type of lease purchase security funding for major capital projects. The city leases these capital projects for the life of the bonds with ownership passing to the City upon final payment. The funds to make the payments are subject to annual appropriations by the City. Normally, this type of lease purchase issue is for projects that are considered “necessary facilities” so the City is unlikely to walk away from the project.

D

Debt Service – The annual payment of principal and interest on the City's bond indebtedness.

Department – A management unit of closely associated City activities headed by a Director or Chief. Each department may have one or more divisions.

Division – A section or unit within the City having a specialized function or activity.

E

Appendix

Encumbrances – Obligations in the form of requisitions, purchase orders, and contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved because the goods or services have not been received. When paid the encumbrance is eliminated, and an actual expense is recorded.

Enterprise Fund: A fund in which operations are expected to function in a manner similar to a private business enterprise. The costs of operating are expected to be financed on a continuing basis through user charges (rates) rather than through taxes.

Expenditures/Expense – Decreases in net financial resources that include current operating expenses which require the current or future use of net current assets, debt services, and capital outlays.

F

Fiscal Policy – A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of governmental budgets and their funding.

Fiscal Year – A 12-month period to which the annual budget applies. The City of Lebanon has specified July 1 to June 30 as its fiscal year.

Fixed Asset – Assets of long-term nature that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Fee – An ongoing fee charged to a franchisee (utility company) for operating and providing service within the City of Lebanon. The fee is based on a percentage of gross receipts, and utility companies often pass these fees along to their customers in the form of a gross receipts tax which is collected by the utility company and paid to the City on a monthly or quarterly basis.

Full Time Equivalents (FTEs) – Employee positions, which are authorized in the adopted budget, to be filled during the year. One FTE is equivalent to a 40-hour per week position.

Fund – An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts.

Fund Balance – The excess of a fund's current assets over its current liabilities. A negative fund balance is often referred to as a deficit.

G

General Fund – A fund set up to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues. All transactions not accounted for in some other fund are accounted for in this fund.

Appendix

General Obligation Bond (GO)-Bonds which are secured by the full faith and credit of the issuer. General Obligation Bonds issued by local units of government are secured by a pledge of the issuer's advalorem taxing power.

Generally Accepted Accounting Principles (GAAP) – conventions, rules, and procedures that define accepted accounting practice, including broad guidelines as well as detailed procedures.

Grant – A contribution by a governmental or other organization to support a particular function. Typically, these contributions are made to local governments from state or federal governments.

Governmental funds - Funds through which most governmental functions are financed.

I

Internal Service Fund – Funds set up to account for goods and services provided by designated departments on a (cost reimbursement) fee basis to other governmental units.

Infrastructure: The facilities, systems and equipment, needed for the efficient continual operations of a city. Examples of these assets include roads, sidewalks, curbs and gutters, public parking lots, utility lines, traffic signal and street lighting.

L

LAGERS – The Missouri Local Government Employees Retirement System, a State pension plan to which the City as a whole, participated for the benefit of its employees.

Liquid Asset – cash or easily convertible into cash. Some examples are money market shares, U.S. Treasury bills, and bank deposits.

M

Mission – A broad statement of the goals, in terms of meeting public service needs, that a department or organization is formed to meet.

Modified Accrual Accounting – A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability when a purchase is authorized while revenues are not recorded until they are received.

O

Appendix

Operating Annual Expenditures: Items required for the operation of the City departments in the provision of City services. Small tools and equipment less than or equal to \$1,000, the purchase of lower value Capital Assets and minor maintenance to existing buildings and facilities.

Operating Budget: The financial plan adopted for a single fiscal year. The “proposed budget” designates the financial plan initially developed by departments and presented by the City Administrator to the Council for approval. The “adopted budget” is the plan as modified and finally approved by the Council. The adopted budget is authorized by ordinance and thus establishes the legal spending limits for the fiscal year.

Organization Chart – A flowchart or picture representation of the employee positions within a department and the hierarchy related to those positions.

P

Projected Revenues – The amount of estimated revenues to be collected during the fiscal year.

Q

Quasi Funds – Also known as special funds. Generally, has a governing body in addition to the City Council.

R

Resources – Total dollars available for appropriation including estimated revenues, transfers, and beginning fund balance.

Revenues – Amounts the City receives and/or earns as income including, but not limited, such items as taxes, user fees, licenses, permits, rents, grants, fines, and interest earnings.

S

Special Revenue Funds – Funds set up to account for revenues from specific taxes or other earmarked sources that (by law) are designated to finance particular activities of government.

T

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient of the fund.