

CITY OF SIDNEY SPECIAL COUNCIL MEETING, JULY 18, 2025 12:00 P.M.

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

WELCOME

BUSINESS AND REPORTS:

1. Announcement re: Open Meetings Act
2. Preliminary Budget Workshop for Fiscal Year 2025-2026

Adjournment

NEBRASKA OPEN MEETINGS ACT

EFF. DATE: JULY 19, 2024

84-1407. Act, how cited. Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act. Source: Laws 2004, LB 821, § 34.

84-1408. Declaration of intent; meetings open to public. It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret. Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act. Source: Laws 1975, LB 325, § 1; Laws 1996, LB 900, § 1071; Laws 2004, LB 821, § 35. Annotations • Nebraska's public meetings laws do not apply to school board deliberations pertaining solely to disputed adjudicative facts. *McQuinn v. Douglas Cty. Sch. Dist. No. 66*, 259 Neb. 720, 612 N.W.2d 198 (2000). • The primary purpose of the public meetings law is to ensure that public policy is formulated at open meetings. *Marks v. Judicial Nominating Comm.*, 236 Neb. 429, 461 N.W.2d 551 (1990). • The public meetings law is broadly interpreted and liberally construed to obtain the objective of openness in favor of the public, and provisions permitting closed sessions must be narrowly and strictly construed. *Grein v. Board of Education of Fremont*, 216 Neb. 158, 343 N.W.2d 718 (1984). • Although a committee was a subcommittee of a natural resources district board, it was not subject to the Open Meetings Act because there was never a quorum of board members in attendance and the committee did not hold hearings, make policy, or take formal action on behalf of the board. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019). • A county board of equalization is a public body whose meetings shall be open to the public. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

84-1409. Terms, defined. For purposes of the Open Meetings Act, unless the context otherwise requires: -2- (1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and (b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders, and (iii) the Judicial Resources Commission or subcommittees or subgroups of the commission; (2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and (3) Virtual conferencing means conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84- 1412. Source: Laws 1975, LB 325, § 2; Laws 1983, LB 43, § 1; Laws 1989, LB 429, § 42; Laws 1989, LB 311, § 14; Laws 1992, LB 1019, § 124; Laws 1993, LB 635, § 1; Laws 1996, LB 1044, § 978; Laws 1997, LB 798, § 37; Laws 2004, LB 821, § 36; Laws 2007, LB296, § 810; Laws 2011, LB366, § 2; Laws 2021, LB83, § 11; Laws 2022, LB922, § 12. Annotations • A township is a political subdivision, and as such, a township board is subject to the provisions of the public meetings laws. *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994). • A county agricultural society is a public body to which the provisions of the Nebraska public meetings law are applicable. *Nixon v. Madison Co. Ag. Soc'y*, 217 Neb. 37, 348 N.W.2d 119 (1984). • Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of having the action declared void. In this case such failure could not be later -3- corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943, and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1981). • Although a committee was a subcommittee of a natural resources district board, it was not subject to the Open Meetings Act

because there was never a quorum of board members in attendance and the committee did not hold hearings, make policy, or take formal action on behalf of the board. Koch v. Lower Loup NRD, 27 Neb. App. 301, 931 N.W.2d 160 (2019). • Although the Open Meetings Act does not define "subcommittee," a subcommittee is generally defined as a group within a committee to which the committee may refer business. Koch v. Lower Loup NRD, 27 Neb. App. 301, 931 N.W.2d 160 (2019). • The Open Meetings Act does not require policymakers to remain ignorant of the issues they must decide until the moment the public is invited to comment on a proposed policy. By excluding nonquorum subgroups from the definition of a public body, the Legislature has balanced the public's need to be heard on matters of public policy with a practical accommodation for a public body's need for information to conduct business. Koch v. Lower Loup NRD, 27 Neb. App. 301, 931 N.W.2d 160 (2019). • As an administrative agency of the county, a county board of equalization is a public body. Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009). • The electors of a township at their annual meeting are a public body under the Open Meetings Act. State ex rel. Newman v. Columbus Township Bd., 15 Neb. App. 656, 735 N.W.2d 399 (2007). • The meeting at issue in this case was a "meeting" within the parameters of subsection (2) of this section because it involved the discussion of public business, the formation of tentative policy, or the taking of any action of the public power district. Hansmeyer v. Nebraska Pub. Power Dist., 6 Neb. App. 889, 578 N.W.2d 476 (1998). • Informational sessions in which the governmental body hears reports are briefings. Johnson v. Nebraska Environmental Control Council, 2 Neb. App. 263, 509 N.W.2d 21 (1993).

84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops. (1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or -4- for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as: (a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body; (b) Discussion regarding deployment of security personnel or devices; (c) Investigative proceedings regarding allegations of criminal misconduct; (d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting; (e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or (f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length. Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body. (2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section. (3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the -5- original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes. (4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act. (5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power. Source: Laws 1975, LB 325, § 3; Laws 1983,

LB 43, § 2; Laws 1985, LB 117, § 1; Laws 1992, LB 1019, § 125; Laws 1994, LB 621, § 1; Laws 1996, LB 900, § 1072; Laws 2004, LB 821, § 37; Laws 2004, LB 1179, § 1; Laws 2006, LB 898, § 1; Laws 2011, LB390, § 29; Laws 2012, LB995, § 17. Annotations • There is no absolute discovery privilege for communications that occur during a closed session. State ex rel. Upper Republican NRD v. District Judges, 273 Neb. 148, 728 N.W.2d 275 (2007). • If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. Wasikowski v. Nebraska Quality Jobs Bd., 264 Neb. 403, 648 N.W.2d 756 (2002). • The public interest mentioned in this section is that shared by citizens in general and by the community at large concerning pecuniary or legal rights and liabilities. Grein v. Board of Education, 216 Neb. 158, 343 N.W.2d 718 (1984). • Hearing in closed executive session was contrary to this section since there was no showing of necessity or reason under subdivision (1)(a), (b), or (c), but did not result in reversal of board decision. Simonds v. Board of Examiners, 213 Neb. 259, 329 N.W.2d 92 (1983). • Negotiations for the purchase of land need not be conducted at an open meeting but the deliberations of a city council as to whether an offer to purchase real estate should be made should take place in an open meeting. Pokorny v. City of Schuyler, 202 Neb. 334, 275 N.W.2d 281 (1979). -6- • Public meeting law was not violated where the Board of Regents of the University of Nebraska voted to hold a closed session to consider the university president's resignation, and also discussed the appointment of an interim president during such session. Meyer v. Board of Regents, 1 Neb. App. 893, 510 N.W.2d 450 (1993).

84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; virtual conferencing authorized; requirements; emergency meeting without notice; appearance before public body; applicability of section. (1) Until January 1, 2025: (a) Except as provided in subsection (10) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public. (b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website. (ii) In the case of the governing body of a city of the second class or village or such body's advisory committee or the governing body of a rural or suburban fire protection district, such notice shall be published by: (A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or (B) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted in the same three places for each meeting. (iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body. (iv) In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the public body shall (A) post such notice on its website, if available, and (B) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication. (c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee. (d) Each public body shall record the methods and dates of such notice in its minutes. -7- (e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting. (2) Beginning January 1, 2025: (a) Except as provided in subsection (10) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public. (b)(i) Except as provided in subdivision (2)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committees, such notice shall be given by: (A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper; or (B)(I) Posting to the newspaper's website, if available, and (II) posting to a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time

and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper. (ii) In the case of the governing body of a city of the second class or village, any advisory committee of such governing body, or the governing body of a rural or suburban fire protection district, such notice shall be given by: (A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper; -8- (B)(I) Posting to the newspaper's website, if available, and (II) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper; or (C) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted by the public body in the same three places for each meeting. (iii) In the case of a public body not described in subdivision (2)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body. (iv) In case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall (A) post such notice on its website, if available, (B) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (C) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication. (3)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (3)(b) of this section are met: (i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity; (ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act; (iii) The governing body of a public power district having a chartered territory of more than one county in this state; (iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state; (v) An educational service unit; (vi) The Educational Service Unit Coordinating Council; (vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act; (viii) A community college board of governors; (ix) The Nebraska Brand Committee; (x) A local public health department; -9- (xi) A metropolitan utilities district; (xii) A regional metropolitan transit authority; and (xiii) A natural resources district. (b) The requirements for holding a meeting by means of virtual conferencing are as follows: (i) Reasonable advance publicized notice is given as provided in subsections (1) and (2) of this section, including providing access to a dial-in number or link to the virtual conference; (ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in **section 84-1412**, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used; (iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and (iv) Except as otherwise provided in this subdivision, subsection (1) of section 70-1014, subsection (2) of section 70-1014.02, or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of (A) an organization created under the Interlocal Cooperation Act that sells electricity or natural gas, (B) an organization created under the Municipal Cooperative Financing Act, (C) a governing body of a risk management pool and any advisory committee of such governing body, or (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, such organization, governing body, or committee may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing. (4) Virtual conferencing, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act. (5) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting. -10- (6) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by virtual conferencing. The provisions of

subsection (5) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day. (7) A public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing. (8)(a) Notwithstanding subsections (3) and (6) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the public body gives reasonable advance publicized notice as described in subsections (1) and (2) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body. (b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (5) of this section shall be complied with in conducting such meetings. (c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section **84-1413**. (9) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (3)(a) of this section may hold a meeting by virtual conferencing if: (a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body; (b) No action is taken by the public body at the virtual meeting; and (c) The public body complies with subdivisions (3)(b)(i) and (ii) of this section. (10) This section does not apply to a meeting of the Nebraska Power Review Board or a public power district, a public power and irrigation district, an electric membership association, -11- an electric cooperative company, a municipality having a generation and distribution system, or a registered group of municipalities if such meeting is subject to section 70-1034. Source: Laws 1975, LB 325, § 4; Laws 1983, LB 43, § 3; Laws 1987, LB 663, § 25; Laws 1993, LB 635, § 2; Laws 1996, LB 469, § 6; Laws 1996, LB 1161, § 1; Laws 1999, LB 47, § 2; Laws 1999, LB 87, § 100; Laws 1999, LB 461, § 1; Laws 2000, LB 968, § 85; Laws 2004, LB 821, § 38; Laws 2004, LB 1179, § 2; Laws 2006, LB 898, § 2; Laws 2007, LB199, § 9; Laws 2009, LB361, § 2; Laws 2012, LB735, § 1; Laws 2013, LB510, § 1; Laws 2017, LB318, § 1; Laws 2019, LB212, § 5; Laws 2020, LB148, § 3; Laws 2021, LB83, § 12; Laws 2022, LB742, § 1; Laws 2022, LB908, § 1; Laws 2022, LB922, § 13; Laws 2024, LB287, § 74; Laws 2024, LB399, § 4; Laws 2024, LB1370, § 8. Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB287, section 74, with LB399, section 4, and LB1370, section 8, to reflect all amendments. Note: Changes made by LB287 became operative April 17, 2024. Changes made by LB399 became effective July 19, 2024. Changes made by LB1370 became operative July 19, 2024. Cross References • Emergency Management Act, see section 81-829.36. • Intergovernmental Risk Management Act, see section 44-4301. • Interlocal Cooperation Act, see section 13-801. • Joint Public Agency Act, see section 13-2501. • Municipal Cooperative Financing Act, see section 18-2401. • Opioid Prevention and Treatment Act, see section 71-2485. Annotations • Under subsection (1) of this section, the Legislature has imposed only two conditions on the public body's notification method of a public meeting: (1) It must give reasonable advance publicized notice of the time and place of each meeting and (2) it must be recorded in the public body's minutes. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007). • An emergency is "(a)ny event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition." *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994). • An agenda which gives reasonable notice of the matters to be considered at a meeting of a city council complies with the requirements of this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979). • When notice is required, a notice of a special meeting of a city council posted in three public places at 10:00 p.m. on the day preceding the meeting is not reasonable advance publicized notice of a meeting as is required by this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979). -12- • Teacher waived right to object to lack of public notice in board of education employment hearing by voluntary participation in the hearing without objection. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976). • A county board of commissioners and a county board of equalization are not required to give separate notices when the notice states only the time and place that the boards meet and directs a citizen to where the agendas for each board can be found. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009). • A county board of equalization is a public body which is required to give advanced publicized notice of its meetings. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009). • Notice of recessed and reconvened meetings must be given in the same fashion as the original meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009). • True notice of a meeting is not given by burying such in the minutes of a prior board proceeding. *Wolf v. Grubbs*,

17 Neb. App. 292, 759 N.W.2d 499 (2009). • An agenda notice which merely stated "work order reports" was an inadequate notice under this section because it did not give interested persons knowledge that plans for a 345 kv transmission line through the district was going to be discussed and voted upon at the meeting. Inadequate agenda notice under this section meant there was a substantial violation of the public meeting laws; however, later actions by the board of directors cured the defects in notice, and such actions were in substantial compliance with the statute. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).

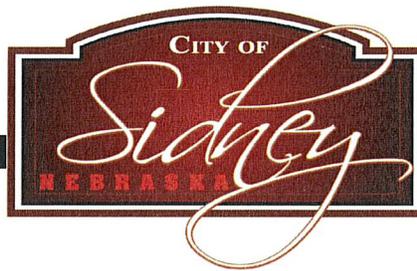
84-1412. Meetings of public body; rights of public; public body; powers and duties. (1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, a camera, video equipment, or any other means of pictorial or sonic reproduction or in writing. Except for closed sessions called pursuant to section 84-1410, a public body shall allow members of the public an opportunity to speak at each meeting. (2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing. (3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body shall require any member of the public desiring to address the body to identify -13- himself or herself, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual. (4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience. (5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state. (6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if: (a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction; (b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience; (c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making virtual conferencing available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance; (d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state; (e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act; and (f) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation. (7) Each public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at a meeting. (8) Public bodies shall make available at the meeting or the in-state location for virtual conferencing as required by subdivision (6)(c) of this section, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting, either in paper or electronic form. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information. Source: Laws 1975, LB 325, § 5; Laws 1983, LB 43, § 4; Laws 1985, LB 117, § 2; Laws 1987, LB 324, § 5; Laws 1996, LB 900, § 1073; Laws 2001, LB 250, § 2; Laws 2004, LB 821, § 39; Laws 2006, LB 898, § 3; Laws 2008, LB962, § 1; Laws 2021, LB83, § 13; -14- Laws 2024, LB43, § 21. Operative Date: July 19, 2024 Annotations • To preserve an objection that a public body failed to make documents available at a public meeting as required by subsection (8) of this section, a person who attends a public meeting must not only object to the violation, but must make that objection to the public body or to a member of the public body. *Stoetzel & Sons v. City of Hastings*, 265 Neb. 637, 658 N.W.2d 636 (2003).

84-1413. Meetings; minutes; roll call vote; secret ballot; when; agenda and minutes; required on website; when. (1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed. (2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public. (3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes. (4) The minutes of all meetings and evidence and documentation received or disclosed in open

session shall be public records and open to public inspection during normal business hours. (5) Minutes shall be written or kept as an electronic record and shall be available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing or keeping the minutes is absent due to a serious illness or emergency. (6) Beginning July 31, 2022, the governing body of a natural resources district, the city council of a city of the metropolitan class, the city council of a city of the primary class, the city council of a city of the first class, the county board of a county with a population greater than twenty-five thousand inhabitants, and the school board of a school district shall make available on such entity's public website the agenda and minutes of any meeting of the governing body. The agenda shall be placed on the website at least twenty-four hours before the meeting of the governing body. Minutes shall be placed on the website at such time as the minutes are available for inspection as provided in subsection (5) of this section. This information shall be available on the public website for at least six months. -15- Source: Laws 1975, LB 325, § 6; Laws 1978, LB 609, § 3; Laws 1979, LB 86, § 9; Laws 1987, LB 663, § 26; Laws 2005, LB 501, § 1; Laws 2009, LB361, § 3; Laws 2015, LB365, § 2; Laws 2016, LB876, § 1; Laws 2021, LB83, § 14; Laws 2022, LB742, § 2. Annotations • If a person present at a meeting observes and fails to object to an alleged public meetings laws violation in the form of a failure to conduct rollcall votes before taking actions on questions or motions pending, that person waives his or her right to object at a later date. *Hauser v. Nebraska Police Stds. Adv. Council*, 264 Neb. 944, 653 N.W.2d 240 (2002). • Subsection (2) of this section does not require the record to state that the vote was by roll call, but requires only that the record show if and how each member voted. Neither does the statute set a time limit for recording the results of a vote, after which no corrections of the record can be made. If no intervening rights of third persons have arisen, a board of county commissioners has power to correct the record of the proceedings had at a previous meeting so as to make them speak the truth, particularly where the correction supplies some omitted fact or action and is done not to contradict or change the original record but to have the record show that a certain action was taken or thing done, which the original record fails to show. *State ex rel. Schuler v. Dunbar*, 214 Neb. 85, 333 N.W.2d 652 (1983). • Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943, and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1981). • There is no requirement that a public body make a record of where notice was published or posted. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties. (1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty -16- days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action. (2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act. (3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section. (4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense. Source: Laws 1975, LB 325, § 9; Laws 1977, LB 39, § 318; Laws 1983, LB 43, § 5; Laws 1992, LB 1019, § 126; Laws 1994, LB 621, § 2; Laws 1996, LB 900, § 1074; Laws 2004, LB 821, § 40; Laws 2006, LB 898, § 4. Annotations • The Legislature has granted standing to a broad scope of its citizens for the very limited purpose of challenging meetings allegedly in violation of the Open Meetings Act, so that they may help police the public policy embodied by the act. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010). • Any citizen of the state may commence an action to

declare a public body's action void. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007). • The reading of ordinances constitutes a formal action under subsection (1) of this section. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007). • If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. *Wasikowski v. Nebraska Quality Jobs Bd.*, 264 Neb. 403, 648 N.W.2d 756 (2002). • Under the Public Meetings Act, a county lacks capacity to maintain an action to declare its official conduct "void" for noncompliance with the act. *County of York v. Johnson*, 230 Neb. 403, 432 N.W.2d 215 (1988). • When a petitioner under this section is successful in the district court, that court may allow attorney fees. *Tracy Corp. II v. Nebraska Pub. Serv. Comm.*, 218 Neb. 900, 360 N.W.2d 485 (1984). -17- • Informal discussions between the Tax Commissioner and the State Board of Equalization in which instructions were clarified, with such clarification leading to the amendment of hearing notices, did not constitute a public meeting subject to the provisions of this section. *Box Butte County v. State Board of Equalization and Assessment*, 206 Neb. 696, 295 N.W.2d 670 (1980). • The right to collaterally attack an order made in contravention of the Public Meeting Act must occur within a period of one year as is specifically provided by this section. *Witt v. School District No. 70*, 202 Neb. 63, 273 N.W.2d 669 (1979). • Statutory change, requiring "publicized notice" for board of education employment hearings, occurring between dates meeting scheduled and conducted, held not to void proceedings. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976). • Voiding an entire meeting is a proper remedy for violations of the Open Meetings Act. Once a meeting has been declared void pursuant to Nebraska's public meetings law, board members are prohibited from considering any information obtained at the illegal meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009). • Actions by the board of directors were merely voidable under this section, and not void. Pursuant to subsection (3) of this section, the plaintiffs were awarded partial attorney fees because they were successful in having the court declare that the board of directors was in substantial violation of the statute, even though the plaintiffs did not get the relief requested of having the board's actions declared void. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).



SMALL TOWN VALUES

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MEMORANDUM

DATE: July 18, 2025, 12:00AM
MEMO TO: Mayor and City Council
FROM: David Scott, City Manager
RE: City Council Budget Workshop

City Council,

As some of you are aware, we usually only have one budget workshop sometime in August. I feel strongly with new legislation affecting a few budget items and some serious challenges, it would be a good idea to have an earlier budget workshop as well as the one scheduled for August 21, 2025.

Please keep in mind that this is not set in stone. I still feel I can make further cuts. However, it will be difficult to cut enough to make up the entire deficit without eliminating services to the public. I haven't had any department head meetings yet, so there are still conversations to be had.

Legislative bills that will affect the budget process include:

LB179 – Under LB179, introduced by Sen. Stan Clouse of Kearney, the retirement contribution rate for police officers in first class cities would increase from the current 7% of their monthly salary to 9%, beginning Oct. 1, 2025.

LB34 - LB34 Eliminates the annual budget lid limit and changes how much property tax revenue cities can increase from year to year by creating a cap is set at the greater of 0% or inflation plus actual growth, with specific allowances for public safety needs.

LB247 – LB247 increases landfill disposal fees per each six cubic yards of uncompacted solid waste from \$1.35 to \$2.35

LB613 – Allows us to request a list of the qualifying businesses which have filed an application to receive tax incentives under the Employment and Investment Growth Act, the Nebraska Advantage Act, the InagiNE Nebraska Act.

We will also go over, revenues, reserves, tax levies, local option sales tax and state economic development policies, health insurance, staff salaries and benefits, debt service, EMS and other interlocal agreements, unfunded state mandates, and other important topics that affect the city's budget and future.

CITY OF SIDNEY NEBRASKA GENERAL FUND

2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Prior Year	Current Year	Dept. Request	Mngt. Request	Projected Budget				
Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget

(NON-COMMITTED)	5,415,629	6,442,438	5,842,438	5,842,438	5,318,322	3,872,676	2,415,086	848,993
(COMMITTED)	2,898,209	2,165,750	2,886,372	2,886,372	2,886,372	2,886,372	2,886,372	2,886,372
TOTAL BEGINNING BALANCE	8,313,838	8,608,188	8,728,810	8,728,810	8,204,694	6,759,048	5,301,458	3,735,365

REVENUES	1,675,014	1,763,292	1,763,792	1,763,792	1,799,068	1,835,049	1,871,750	1,909,185
Property & Vehicle Tax	2,624,956	2,555,509	2,240,860	2,240,860	2,285,677	2,331,391	2,378,019	2,425,579
Sales & Occupation Tax	715,025	680,700	657,500	657,500	670,650	684,063	697,744	711,699
Fees for Services	811,697	2,952,186	4,469,184	4,481,976	2,540,090	2,548,692	2,557,466	2,566,415
Fed, State, County	1,676,793	1,880,090	1,826,423	1,826,423	1,829,463	1,832,564	1,835,727	1,838,953
Franchise Fees	218,264	124,250	30,250	30,250	30,855	31,472	32,102	32,744
Other Revenues	7,721,749	9,956,027	10,988,009	11,000,801	9,155,803	9,263,231	9,372,807	9,484,575

EXPENSES	174,008	192,353	201,300	201,085	207,339	213,559	219,966	226,565
Aquatic Center	206,005	223,574	239,464	239,464	246,648	254,047	261,669	269,519
Cemetery	205,088	238,934	251,220	231,220	234,215	237,342	240,609	244,021
Fire Department	1,008,746	1,174,330	1,201,861	1,201,861	1,204,942	1,208,177	1,211,574	1,215,142
General Administration	462,417	572,625	607,563	562,063	583,996	599,479	615,458	631,949
Library	939,085	1,025,630	1,018,425	1,018,425	1,055,542	1,081,723	1,108,779	1,136,739
Parks	888,087	770,676	811,852	804,352	818,047	786,452	843,605	855,916
Golf Course	1,287,707	1,992,062	2,204,683	2,064,683	2,070,561	2,125,686	2,187,618	2,246,420
Police Department	154,655	296,926	202,511	202,511	205,170	207,909	210,730	213,636
Economic Development	117,978	218,443	201,874	191,874	195,692	199,625	203,676	207,848
Inspection Department	448,123	467,934	548,838	485,638	502,943	515,741	528,969	542,644
Public Transportation	803,042	3,382,540	4,321,740	4,321,740	3,276,355	3,291,080	3,306,247	3,321,869
Special Projects	6,694,941	10,556,027	11,811,331	11,524,916	10,601,450	10,720,821	10,938,900	11,112,268

INDIVIDUAL FISCAL YEAR BALANCE	1,026,809	(600,000)	(823,322)	(524,115)	(1,445,647)	(1,457,590)	(1,566,093)	(1,627,693)
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TOTAL ENDING BALANCE	6,442,438	5,842,438	5,019,115	5,318,322	3,872,676	2,415,086	848,993	(778,701)
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General Fund Equipment Reserve Account Balances Account Number	Revised 1-1-2024 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
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	BEGINNING CK BALANCE	5,584	265,633	2,125	2,125	2,125	2,125	2,125	2,125
	BEGINNING FUND BALANCE	244,139	244,139	237,639	237,639	325,639	446,139	468,139	428,519
		249,723	509,772	239,764	239,764	327,764	448,264	470,264	430,644

10-01-11840	AQUATIC CENTER	4,128	4,000	4,000	4,000	4,000	4,000	4,000	4,000
10-01-11841	CEMETERY	7,124	7,000	7,000	7,000	7,000	7,000	7,000	7,000
10-01-11842	FIRE DEPARTMENT + (GF)	41,132	40,000	70,000	50,000	50,000	50,000	50,000	50,000
10-01-11843	GENERAL ADMIN	5,109	5,000	5,000	5,000	5,000	5,000	5,000	5,000
10-01-11845	LIBRARY	6,093	6,000	6,000	6,000	6,000	6,000	6,000	6,000
10-01-11846	PARKS DEPARTMENT	33,121	33,000	33,000	33,000	33,000	33,000	33,000	33,000
10-01-11847	GOLF COURSE	25,032	25,000	15,000	15,000	15,000	15,000	15,000	15,000
10-01-11848	POLICE DEPARTMENT	49,143	45,000	100,000	70,000	75,000	75,000	80,000	80,000
10-01-11849	ECONOMIC DEVELOPMENT	58	-	-	-	-	-	-	-
10-01-11850	INSPECTION	3,659	7,000	7,000	7,000	7,000	7,000	7,000	7,000
10-01-11859	TRANSPORTATION + (GF)	3,092	3,000	25,000	5,000	5,000	5,000	5,000	5,000
	TOTAL TRANSFERS IN	177,693	175,000	272,000	202,000	207,000	207,000	212,000	212,000

	TOTAL TRANSFERS IN	177,693	175,000	272,000	202,000	207,000	207,000	212,000	212,000
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General Fund Equipment Expenses Account Number	Revised 1-1-2024 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
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10-27-xxxxx	AQUATIC CENTER								
10-27-xxxxx	CEMETERY		(11,500)	(9,000)	(9,000)	(11,500)		(35,000)	(350,000)
10-27-xxxxx	FIRE DEPARTMENT	(135,416)							
10-27-xxxxx	GENERAL ADMIN								
10-27-xxxxx	LIBRARY	(20,540)							
10-27-xxxxx	PARKS DEPARTMENT	(46,457)	(20,500)	(35,000)	(35,000)	(55,000)	(55,000)	(41,620)	
10-27-xxxxx	GOLF	(41,433)						(95,000)	
10-27-xxxxx	POLICE DEPARTMENT	(97,778)	(125,000)	(100,000)	(70,000)	(75,000)	(75,000)	(80,000)	(80,000)
10-27-xxxxx	ECONOMIC DEVELOPMENT								
10-27-xxxxx	INSPECTION						(55,000)		
10-27-xxxxx	TRANSPORTATION	(6,219)	(24,500)						
	TOTAL EXPENDITURES	(347,843)	(481,500)	(144,000)	(114,000)	(86,500)	(185,000)	(251,620)	(430,000)

	ENDING BALANCE	73,989	237,639	365,639	325,639	446,139	468,139	428,519	210,519
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** Rescue truck moved out to FY29/30

*** Amount reduced - Police Dept already has a healthy reserve balance

GENERAL FUND CAPITAL IMPROVEMENT DETAIL BY DEPARTMENT	2023-2024 Prior Year Actual	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
AQUATIC CENTER								
Auto Vac System								
CEMETERY								
1575 Large Mower								
Pick Up					35,000			
Zero Turn Radius Mower		11,500			11,500			
4X2 Utility Vehicle			9,000					
6x4 Utility Vehicle								
Roof for Shop								
FIRE DEPARTMENT								
RESCUE TRUCK								350,000 **
SCBAS (Air Tanks)								
GENERAL ADMIN								
IT Server - Installed	135,416							
Council room IT equipment								
LIBRARY								
New HVAC System								
PARKS DEPARTMENT								
Wide Area Mower								
3/4 Ton Pickup						55,000		
72" Front Deck Mower			35,000					
Zero Turn Radius Mower	46,457	11,500						
Mosquito Sprayer								
Stump Grinder							41,620	
4X2 Utility Vehicle		9,000						
GOLF COURSE								
Sprinkler Well Pump								
Turf Cart								
Fairway Mower							95,000	
Rough Mower								
Golf Greens Brush								
Driving Range Cart								
Greens Roller	41,433							
POLICE DEPARTMENT								
Police Cruiser	97,778	70,000	100,000	70,000	75,000	75,000	80,000	80,000 **
Code Enforcement Vehicle		55,000						
INSPECTION								
Pick-up Truck						55,000		
TRANSPORTATION								
Transportation Vehicle								
New Communications Equipment - (GF)		24,500						
	321,084	181,500	144,000	114,000	86,500	185,000	251,620	430,000

2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Prior Year	Current Year	Dept. Request	Mngr Request	Projected	Projected	Projected	Projected
Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget

STREET DEPARTMENT
BEGINNING BALANCE MINUS COMMITTED SALES TAX

	3,356,483	2,394,961	1,066,584	880,940	826,485	746,940	641,489
STREET REVENUE MINUS SALES TAX MONEY	1,845,847	3,545,100	1,943,188	1,703,188	1,703,188	2,003,188	1,703,188
STREET OPERATING EXPENSES	1,414,089	4,659,477	1,958,832	1,757,643	1,782,733	1,808,639	1,835,387
STREET CAPITAL EQUIPMENT EXPENSES	-	214,000	240,000	-	-	300,000	-
STREET IMPROVEMENT CAPITAL EXPENSES	1,395,280	-	4,014,800	2,200,000	3,700,000	2,200,000	2,200,000
ENDING BALANCE	2,394,961	1,066,584	810,941	826,485	746,940	641,489	509,290

2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Prior Year	Current Year	Dept. Request	Mngr Request	Projected	Projected	Projected	Projected
Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget

STREET SALES TAX MONEY
BEGINNING BALANCE

	1,465,440	1,907,380	949,880	823,600	1,258,600	1,693,600	628,600
50% NEW LOCAL SALES TAX	441,940	435,000	403,500	435,000	435,000	435,000	435,000
SALES TAX PROJECTS	-	(1,392,500)	(529,780)	-	-	(1,500,000)	-
ENDING BALANCE	1,907,380	949,880	823,600	1,258,600	1,693,600	628,600	1,063,600

Streets	Revised 1-1-2024	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Equipment Reserve	Account Title	Prior Year	Current Year	Dept. Request	Mngr Request	Projected	Projected	Projected	Projected
Account Number		Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget

08-01-26035	BEGINNING BALANCE	37,409	141,312	131,312	131,312	41,312	141,312	241,312	41,312
08-35-99900	STREETS DEPT TRANS IN	151,986	200,000	240,000	150,000	100,000	100,000	100,000	100,000
08-35-XXXXX	SNOW BLOWER		(210,000)						
08-35-XXXXX	PICKUP TRUCK	(48,083)							
08-35-XXXXX	DUMP TRUCK							(300,000)	
08-35-XXXXX	LOADER			(200,000)	(200,000)				
08-35-XXXXX	ASHPALT EQUIPMENT			(40,000)	(40,000)				
08-01-26035	ENDING BALANCE	141,312	131,312	131,312	41,312	141,312	241,312	41,312	141,312

	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
	Prior Year	Current Year	Dept. Request	Mngr. Request	Projected	Projected	Projected	Projected	Projected
	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
ELECTRIC DEPARTMENT									
BEGINNING BALANCE									
DISASTER RECOVERY	10,885,554	9,912,550	8,973,674	7,424,329	7,212,627	6,265,861	5,219,601	4,068,878	
TOTAL OPENING BALANCE	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
	10,385,554	10,633,531	7,924,329	7,924,329	7,712,627	6,765,861	5,719,601	4,568,878	
REVENUES									
Service Fees	9,546,673	9,595,280	9,772,248	10,412,577	10,065,415	10,367,378	10,678,399	10,998,751	
Equip Reserve Trans In	132,000	47,000	-	-	-	-	-	-	-
	9,678,673	9,642,280	9,772,248	10,412,577	10,065,415	10,367,378	10,678,399	10,998,751	
EXPENSES									
Administration	74,332	177,651	170,644	170,644	175,169	179,830	184,631	189,576	
Capital	1,510,904	3,097,950	986,000	986,000	1,020,510	1,056,228	1,093,196	1,131,458	
Operating Plant - Disaster 500K	7,845,459	9,075,881	9,467,635	9,467,635	9,816,502	10,177,580	10,551,295	10,938,090	
	9,430,695	12,351,482	10,624,279	10,624,279	11,012,182	11,413,638	11,829,122	12,259,124	
ENDING BALANCE	10,633,531	7,924,329	7,072,299	7,712,627	6,765,861	5,719,601	4,568,878	3,308,505	

Equipment Reserve	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Account Number	Prior Year	Current Year	Dept. Request	Mngr. Request	Projected	Projected	Projected	Projected
Account Title	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Electric Revised 1-1-2024	119,524	140,378	243,378	243,378	393,378	543,378	636,378	86,378
13-01-26010 & 11	BEGINNING BALANCE							
13-11-99700	152,854	150,000	150,000	150,000	150,000	150,000	150,000	150,000
13-10-xxxxx								
13-11-xxxxx	(132,000)							
13-11-xxxxx								
13-11-xxxxx							(300,000)	**
13-11-xxxxx							(400,000)	**
13-11-xxxxx		(47,000)				(57,000)		
13-01-26010 & 11	ENDING BALANCE	243,378	393,378	393,378	543,378	636,378	86,378	236,378

** Bucket trucks ordered in advanc - 4 years out.

** We ordered them FY25 but not get them till 2028-2029

2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Prior Year	Current Year	Dept. Request	Mngr Request	Projected	Projected	Projected	Projected
Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget

WATER DEPARTMENT

BEGINNING NON-COMMITTED BALANCE	2,305,669	2,845,914	2,925,063	2,925,063	3,191,770	3,512,964	3,814,997	4,097,199
BEGINNING DISASTER RECOVERY BALANCE	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
TOTAL OPENING BALANCE	2,505,669	3,045,914	3,125,063	3,125,063	3,391,770	3,712,964	4,014,997	4,297,199

REVENUES	1,586,086	1,506,500	1,593,500	1,593,500	1,593,500	1,593,500	1,593,500	1,593,500
Operating Revenue								
Equip Reserve Trans In	43,854	-	150,000	150,000	-	-	-	-
	1,629,940	1,506,500	1,743,500	1,743,500	1,593,500	1,593,500	1,593,500	1,593,500

EXPENSES	1,161,739	1,182,351	1,279,793	1,269,793	1,222,306	1,241,467	1,261,299	1,281,824
Operating								
Capital Requests	101,961	220,000	177,000	177,000	20,000	20,000	20,000	20,000
Trans To Equip Reserves	25,995	25,000	38,000	30,000	30,000	30,000	30,000	30,000
	1,289,695	1,427,351	1,494,793	1,476,793	1,272,306	1,291,467	1,311,299	1,331,824

ENDING BALANCE	2,845,914	2,925,063	3,173,770	3,191,770	3,512,964	3,814,997	4,097,199	4,358,875
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Water Equipment Reserve Account Number	Revised 1-1-2024 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
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14-01-26020	BEGINNING BALANCE	239,237	221,377	246,377	246,377	126,377	156,377	186,377	216,377
14-20-99700	WATER DEPT TRANS IN	25,994	25,000	30,000	30,000	30,000	30,000	30,000	30,000
14-20-XXXXX	PICKUP	(43,854)		(50,000)	(50,000)				
14-20-XXXXX	HYPOCHLORITE GENERATOR			(100,000)	(100,000)				
14-20-XXXXX									

14-01-26020	ENDING BALANCE	221,377	246,377	126,377	126,377	156,377	186,377	216,377	246,377
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2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Prior Year	Current Year	Dept. Request	Mngt Request	Projected	Projected	Projected	Projected
Actual	Budget						
2,540,932	2,739,742	2,773,721	2,773,721	2,774,273	2,673,466	2,546,415	2,392,333

SEWER & WASTEWATER TREATMENT PLANT
BEGINNING BALANCE

Operating Revenue	1,190,740	1,221,500	1,217,500	1,217,500	1,217,500	1,217,500	1,217,500
Equip Reserve (ARPA) Trans In	65,356	1,102,812	-	-	-	-	-
	1,256,095	2,324,312	1,217,500	1,217,500	1,217,500	1,217,500	1,217,500
EXPENSES SEWER							
Operating	193,924	279,791	301,849	296,640	301,575	306,657	311,893
Capital	43,854	-	-	-	-	-	-
EXPENSES TREATMENT PLANT							
Operating	798,005	876,042	1,114,179	1,021,667	1,042,976	1,064,925	1,087,532
Capital	44,242	1,134,500	892,724	827,724	-	-	-
**	1,080,025	2,290,333	2,308,752	1,318,307	1,344,551	1,371,582	1,399,425
ENDING BALANCE	2,739,742	2,773,721	2,575,194	2,774,273	2,546,415	2,392,333	2,210,408

** Plant upgrades paid with equipment reserve and ARPA funds

Wastewater	Revised 1-1-2024	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Equipment Reserve	Account Title	Prior Year	Current Year	Dept. Request	Mngt Request	Projected	Projected	Projected	Projected
Account Number		Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget
15-01-26031/32	BEGINNING BALANCE	567,124	590,124	665,124	665,124	150,124	225,124	300,124	375,124
15-31-99700	SEWER DEPARTMENT	25,247	25,000	25,000	25,000	25,000	25,000	25,000	25,000
15-32-99700	WASTEWATER DEPT PLANT	41,607	50,000	50,000	50,000	50,000	50,000	50,000	50,000
15-31-XXXXX	MOWER								
15-31-XXXXX	PICKUP TRUCK	(43,854)							
15-31-XXXXX	SEWER JET								
15-31-XXXXX									
15-32-XXXXX	ROOF REPLACEMENT								
15-32-XXXXX	ISCO 5800 SAMPLER			(10,000)	(10,000)				
15-32-XXXXX	WWTF UPGRADE PROJECT			(580,000)	(580,000)				
15-32-XXXXX	SLOPE MOWER								
15-01-26031/32	ENDING BALANCE	590,124	665,124	150,124	150,124	225,124	300,124	375,124	450,124

2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Prior Year	Current Year	Dept. Request	Mngr Request	Projected	Projected	Projected	Projected
Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget

SOLID WASTE DEPARTMENT

BEGINNING BALANCE	1,413,653	1,173,926	741,859	741,859	320,306	(874)	(354,038)	(740,131)
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REVENUES	Operating	2,005,933	1,865,200	1,840,200	1,840,200	1,840,200	1,840,200	1,840,200
	Equip Reserve Tran In	115,180	68,000	-	-	-	-	-
		2,121,113	1,933,200	1,840,200	1,840,200	1,840,200	1,840,200	1,840,200

EXPENSES	Operating	2,022,955	2,269,767	2,063,753	2,097,880	2,129,364	2,161,793	2,195,194
	Capital	337,884	95,500	558,000	63,500	64,000	64,500	65,000
		2,360,839	2,365,267	2,621,753	2,161,380	2,193,364	2,226,293	2,260,194

ENDING BALANCE	1,173,926	741,859	(39,694)	(874)	(354,038)	(740,131)	(1,160,125)
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Solid Waste	Revised 1-1-2024	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Equipment Reserve		Prior Year	Current Year	Dept. Request	Mngr Request	Projected	Projected	Projected	Projected
Account Number	Account Title	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget

16-01-26056	BEGINNING BALANCE	105,430	40,748	110,748	110,748	210,748	280,748	350,748	60,748
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16-56-99700	SW DEPT TRANS IN	50,498	70,000	100,000	100,000	70,000	70,000	70,000	70,000
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16-56-XXXX	FRONT END LOADER								
16-56-XXXX	ROLL OFF TRUCK	(115,180)						(360,000)	
15-56-XXXX	SNOW BLADE								
16-56-XXXX	REFUSE TRUCK			(495,000)	-				
16-56-XXXX	MAD VAC								
16-56-XXXX	PICKUP TRUCK								

16-01-26056	ENDING BALANCE	40,748	110,748	(284,252)	210,748	280,748	350,748	60,748	130,748
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General Revenue Account Number	Account Title	Revised 5-30-2025	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
05-03-60100	REBUDGETED FUNDS/GF		-	-	100,000	-	-	-	-	-	-
05-03-60101	PROPERTY	1,519,532	1,180,398	1,180,398	1,619,292	1,619,292	1,619,292	1,651,678	1,684,711	1,718,406	1,752,774
05-03-60102	MOTOR VEHICLES	151,078	111,308	111,308	140,000	140,000	140,000	142,800	145,656	148,569	151,541
05-03-60108	MOTOR VEHICLE PRO-RATE	4,404	3,005	3,005	4,000	4,500	4,500	4,590	4,682	4,775	4,871
05-03-60109	OCCUPATION TAX	20,835	19,547	19,547	21,000	21,000	21,000	21,420	21,848	22,285	22,731
05-03-60111	STATE SALES COLLECTION	35,582	25,060	25,060	32,500	35,000	35,000	35,700	36,414	37,142	37,885
05-03-60122	SALES TAX 1%	1,831,200	1,372,836	1,372,836	1,815,000	1,614,000	1,614,000	1,646,280	1,679,206	1,712,790	1,747,046
05-03-60123	SALES TAX 1/2%	615,600	461,418	461,418	607,500	507,000	507,000	517,140	527,483	538,032	548,793
05-03-60126	PARK INF SALES TAX - 10%	75,960	40,562	40,562	49,250	43,260	43,260	44,125	45,008	45,908	46,826
05-03-60128	STORM WATER SALES TAX 10%	45,780	34,321	34,321	30,259	20,600	20,600	21,012	21,432	21,861	22,298
05-03-60201	CEMETERY LOTS	8,025	6,004	6,004	10,000	10,000	10,000	10,200	10,404	10,612	10,824
05-03-60202	CEMETERY OPENINGS	20,610	22,755	22,755	26,000	26,000	26,000	26,520	27,050	27,591	28,143
05-03-60203	CEMETERY MISCELLANEOUS	665	370	370	500	500	500	510	520	531	541
05-03-60204	CEMETERY PERPETUAL CARE FUND	6,900	4,100	4,100	8,200	8,000	8,000	8,160	8,323	8,490	8,659
05-03-60207	GOLF DEVELOPMENT FUND	8,363	1,233	1,233	15,000	15,000	15,000	15,300	15,606	15,918	16,236
05-03-60208	GOLF COURSE REVENUE	204,439	207,616	207,616	190,000	190,000	190,000	193,800	197,676	201,630	205,662
05-03-60210	GOLF CART REVENUE	59,993	55,220	55,220	60,000	55,000	55,000	56,100	57,222	58,366	59,534
05-03-60211	GOLF CART STORAGE FEE	22,428	11,890	11,890	26,000	20,000	20,000	20,400	20,808	21,224	21,649
05-03-60212	GOLF MDSE.	42,197	21,413	21,413	37,000	37,000	37,000	37,740	38,495	39,265	40,050
05-03-60213	GOLF CUSTOM ORDERS	15,786	7,361	7,361	5,000	3,500	3,500	3,570	3,641	3,714	3,789
05-03-60222	GOLF CONCESSIONS	2,784	7,701	7,701	6,000	6,000	6,000	6,120	6,242	6,367	6,495
05-03-60228	GOLF MISC REVENUE	954	1,080	1,080	4,000	1,500	1,500	1,530	1,561	1,592	1,624
05-03-60230	GOLF FOOD SALES	11,705	1,385	1,385	15,000	10,000	10,000	10,200	10,404	10,612	10,824
05-03-60234	GOLF BEVERAGE SALES	104,516	62,052	62,052	95,000	95,000	95,000	96,900	98,838	100,815	102,831
05-03-60236	GOLF F&B RENTAL/MISC	100	1,072	1,072	2,000	1,000	1,000	1,020	1,040	1,061	1,082
05-03-60242	BUS DIAL A RIDE FARES	40,497	31,132	31,132	28,000	32,000	32,000	32,640	33,293	33,959	34,638
05-03-60248	AQUATIC DAILY ADMISSIONS	24,362	15,074	15,074	25,000	25,000	25,000	25,500	26,010	26,530	27,061
05-03-60251	AQUATIC SEASON PASSES	33,609	29,821	29,821	32,000	32,000	32,000	32,640	33,293	33,959	34,638
05-03-60254	AQUATIC FITNESS/LESSONS	5,900	6,510	6,510	9,000	6,000	6,000	6,120	6,242	6,367	6,495
05-03-60257	AQUATIC RENTAL FACILITY	1,400	225	225	1,200	1,200	1,200	1,224	1,248	1,273	1,299
05-03-60260	AQUATIC RENTAL EQUIPMENT	300	-	-	500	500	500	510	520	531	541
05-03-60263	AQUATIC CONCESSIONS	14,684	10,918	10,918	14,000	14,000	14,000	14,280	14,566	14,857	15,154
05-03-60270	GEN MISC-COPIES/PRINTING	11,668	3,302	3,302	20,000	15,000	15,000	15,300	15,606	15,918	16,236
05-03-60275	STATE DOG / CAT FEES	-	-	-	-	-	-	-	-	-	-
05-03-60301	BUILDING SIGN, & PERMITS	57,232	34,191	34,191	37,500	37,500	37,500	38,250	39,015	39,795	40,591
05-03-60302	LIBRARY FEES AND FINES	3,365	1,864	1,864	3,150	3,150	3,150	3,213	3,277	3,343	3,410
05-03-60303	ANIMAL CONTROL	4,658	3,561	3,561	4,150	4,150	4,150	4,233	4,318	4,404	4,492
05-03-60304	LICENSES-PLUMBING/DOG	6,475	7,233	7,233	6,500	6,500	6,500	6,630	6,763	6,898	7,036
05-03-60305	GEN MISC-FILING FEE/VARIANCES	1,220	400	400	3,000	2,000	2,000	2,040	2,081	2,122	2,165
05-03-60307	CBO INTERLOCAL SVC FEES	-	-	-	-	-	-	-	-	-	-
05-03-60321	ELECTRIC FRANCHISE FEE	455,369	471,782	471,782	500,000	500,000	500,000	500,000	500,000	500,000	500,000
05-03-60322	WATER FRANCHISE FEE	73,869	75,052	75,052	85,000	85,000	85,000	85,000	85,000	85,000	85,000
05-03-60323	SEWER FRANCHISE FEE	63,020	58,974	58,974	65,000	65,000	65,000	65,000	65,000	65,000	65,000

807,000

General Revenue Account Number	Revised 5-30-2025 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr. Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
05-03-60324	SOLID WASTE FRANCHISE FEE	95,563	99,919	100,000	100,000	100,000	100,000	100,000	100,000	100,000
05-03-60326	TV FRANCHISE FEE	61,207	40,391	81,500	65,000	65,000	66,300	67,626	68,979	70,358
05-03-60327	GAS FRANCHISE FEE	33,387	30,401	52,000	35,000	35,000	35,700	36,414	37,142	37,885
05-03-60328	TELECOMMUNICATIONS FEES	49,996	40,568	75,000	50,000	50,000	51,000	52,020	53,060	54,122
05-03-60330	WATER ADMIN ASSIST FEE	124,500	62,250	124,500	124,500	124,500	124,500	124,500	124,500	124,500
05-03-60331	SEWER ADMIN ASSIST FEE	85,060	42,530	85,060	85,060	85,060	85,060	85,060	85,060	85,060
05-03-60332	SW ADMIN ASSIST FEE	127,760	63,880	127,760	127,760	127,760	127,760	127,760	127,760	127,760
05-03-60337	ELECTRIC ADMIN FEE	364,589	182,295	384,592	384,592	384,592	384,592	384,592	384,592	384,592
05-03-60343	ECON DEVELOPMENT FEE	141,253	62,033	196,678	202,511	202,511	202,511	202,511	202,511	202,511
05-03-60350	ACE DONATIONS - CDGB	-	-	-	-	-	-	-	-	-
05-03-60399	INTEREST - INSURANCE RESERVE	11,950	6,459	4,000	4,000	4,000	4,080	4,162	4,245	4,330
05-03-60401	INTEREST - PAYROLL	682	704	250	250	250	255	260	265	271
05-03-60403	INTEREST - GENERAL	42,320	33,189	20,000	20,000	20,000	20,400	20,808	21,224	21,649
05-03-60404	COUNTRY LIBRARY REIMBURSEMENT	90,000	75,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
05-03-60408	RESTITUTION REIMBURSEMENT	430	-	-	-	-	-	-	-	-
05-03-60409	POLICE REIMBURSEMENTS	2,988	2,088	5,000	3,000	3,000	3,060	3,121	3,184	3,247
05-03-60410	MISC-RENT/PHONE/ANMI TAG/LT FEE	3,268	3,745	5,600	3,500	3,500	3,570	3,641	3,714	3,789
05-03-60411	INSURANCE DIVIDENDS	6,221	-	-	6,000	6,000	6,120	6,242	6,367	6,495
05-03-60412	MISC-RETIREMENT FORFEITURE	70,482	-	-	-	-	-	-	-	-
05-03-60416	STATE & FED GRANTS-TRANS BUS	408,447	298,385	364,336	400,000	412,792	421,048	429,469	438,058	446,819
05-03-60418	ST & FED GRANTS (CDBG, ETC)	285,664	877,445	2,464,720	3,950,319	3,950,319	2,000,000	2,000,000	2,000,000	2,000,000
05-03-60419	FEDERAL COVID-19 RELIEF	-	-	-	-	-	-	-	-	-
05-03-60420	LIBRARY-DIRECT AID RECEIVED	2,567	2,365	2,530	2,365	2,365	2,412	2,461	2,510	2,560
05-03-60422	CDGB DEVELOPMENT GRANTS	-	-	-	-	-	-	-	-	-
05-03-60423	ECON DEV/COUNTY REIMBURSEMENT	18,333	16,667	20,000	20,000	20,000	20,000	20,000	20,000	20,000
05-03-61000	LAND LEASE	-	8,267	-	-	-	-	-	-	-
05-03-62000	REAL ESTATE	-	70,076	-	-	-	-	-	-	-
05-03-62320	13TH AVE BLDG REVENUE	86,610	-	-	-	-	-	-	-	-
05-03-64900	DONATIONS TO CITY	-	-	-	-	-	-	-	-	-
05-03-65000	GENERAL CC FEES	1,413	1,301	-	2,000	2,000	2,040	2,081	2,122	2,165
		7,721,749	6,429,704	9,956,027	10,988,009	11,000,801	9,155,803	9,263,231	9,372,807	9,484,575

05-03-60416 Transportation Department Reimbursement - 85% of total budget
05-03-60418 State Property Tax Equalization \$450,319, Special Projects Grants \$3,500,000 (SS4A & North Park)

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05-40-10304	SALARIES-PART TIME	75,646	36,381	90,000	90,000	90,000	92,700	95,481	98,345	101,296
05-40-10306	OVERTIME	-	-	-	-	-	-	-	-	-
05-40-11000	FICA-EMPLOYER'S SHARE	5,787	2,783	6,885	7,100	6,885	7,313	7,552	7,758	7,991
05-40-70100	CONCESSIONS/FOOD EXP	7,534	5,224	7,400	7,800	7,800	8,034	8,275	8,523	8,779
05-40-70200	SMALL TOOLS / SMALL EQUIPMENT	355	-	800	800	800	824	849	874	900
05-40-70400	PETTY CASH / CASH START UP	600	600	600	600	600	618	637	656	675
05-40-70500	DEPARTMENTAL SUPPLIES	1,247	2,010	3,500	3,500	3,500	3,605	3,713	3,825	3,939
05-40-70600	LANDSCAPE SUPPLIES	-	-	800	800	800	824	849	874	900
05-40-71200	MAINTENANCE BLDGS & STRUCTURE	18,257	120	6,500	7,000	7,000	7,210	7,426	7,649	7,879
05-40-71401	MECH EQUIP	3,503	890	2,500	3,000	3,000	3,090	3,183	3,278	3,377
05-40-71800	PAINT/SANDBLAST AQUATICS CNTR	-	-	800	2,000	2,000	2,060	2,122	2,185	2,251
05-40-74000	IT Computers/Networking	-	-	500	500	500	515	530	546	563
05-40-74100	TIME CLOCKS	-	-	-	-	-	-	-	-	-
05-40-74800	CHEMICAL SUPPLIES	11,833	10,154	18,000	19,000	19,000	19,570	20,157	20,762	21,385
05-40-80700	INSURANCE-GENERAL	16,617	14,074	18,500	20,000	20,000	20,600	21,218	21,855	22,510
05-40-80800	INSURANCE-WORKMANS COMP	2,677	2,202	4,500	4,500	4,500	4,635	4,774	4,917	5,065
05-40-81400	UTILITIES	13,210	4,838	14,000	16,000	16,000	16,480	16,974	17,484	18,008
05-40-81500	NATURAL GAS	5,184	-	6,000	6,500	6,500	6,695	6,896	7,103	7,316
05-40-81600	TELEPHONE	805	839	800	800	800	824	849	874	900
05-40-81700	INTERNET ACCESS	-	197	468	500	500	515	530	546	563
05-40-81800	TRAVEL & TRAINING	5,319	3,591	4,000	5,000	5,000	5,150	5,305	5,464	5,628
05-40-82500	ADVERTISING/PROMOTION	-	-	200	300	300	309	318	328	338
05-40-83200	MISCELLANEOUS SERVICE	935	72	600	600	600	618	637	656	675
05-40-84900	CREDIT CARD FEES	500	-	1,000	1,000	1,000	1,030	1,061	1,093	1,126
05-40-99700	TRANS TO EQUIPMENT RESERVE	4,000	4,000	4,000	4,000	4,000	4,120	4,244	4,371	4,502
		174,008	87,976	192,353	201,300	201,085	207,339	213,559	219,966	226,565

** Need to create line item numbers

General Cemetery Exp Account Number	Revised 5-30-2025 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To-Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
05-41-10301	SALARIES-FULL TIME	97,163	77,122	100,212	105,210	105,210	108,366	111,617	114,966	118,415
05-41-10306	SALARIES-OVERTIME	158	999	2,000	2,000	2,000	2,060	2,122	2,185	2,251
05-41-10307	ANNUAL BONUS	1,098	1,217	1,220	1,345	1,345	1,385	1,427	1,470	1,514
05-41-10308	LONGEVITY	1,392	1,252	1,688	1,887	1,887	1,944	2,002	2,062	2,124
05-41-10802	EMPLOYEES HOSP & LIFE	17,036	16,757	21,976	26,685	26,685	27,486	28,310	29,159	30,034
05-41-10900	EMPLOYEES RETIREMENT	6,802	5,399	7,328	7,591	7,591	7,819	8,053	8,295	8,544
05-41-11000	FICA-EMPLOYER'S SHARE	7,283	5,884	8,100	8,296	8,296	8,545	8,801	9,065	9,337
05-41-31406	PIPE SPRINKLER	6	453	2,000	-	-	-	-	-	-
05-41-xxxxx	CAP-EXP CEMETERY PROJECT	-	-	-	-	-	-	-	-	-
05-41-34100	PERPETUAL CARE FUND	9,250	3,500	8,200	8,200	8,200	8,446	8,699	8,960	9,229
05-41-70200	SMALL TOOLS/SMALL EQUIPMENT	1,537	749	500	1,500	1,500	1,545	1,591	1,639	1,688
05-41-70300	GAS OIL	7,965	4,846	7,500	8,000	8,000	8,240	8,487	8,742	9,004
05-41-70500	DEPARTMENTAL SUPPLIES	1,152	893	1,500	2,000	2,000	2,060	2,122	2,185	2,251
05-41-70600	LANDSCAPE SUPPLIES	34	-	1,000	-	-	-	-	-	-
05-41-70800	WEARING APPAREL	-	190	200	500	500	515	530	546	563
05-41-71200	MAINTENANCE BLDGS & STRUCTURE	1,406	785	3,500	4,000	4,000	4,120	4,244	4,371	4,502
05-41-71300	MAINTENANCE VEHICLES	23	553	1,000	4,000	4,000	4,120	4,244	4,371	4,502
05-41-71400	MAINTENANCE EQUIPMENT	10,814	2,156	3,000	4,000	4,000	4,120	4,244	4,371	4,502
05-41-71500	MAINTENANCE OF GROUNDS	14,600	8,413	15,100	16,000	16,000	16,480	16,974	17,484	18,008
05-41-71501	UPDATE SPRINKLER SYSTEM	7	2,000	2,000	2,500	2,500	2,575	2,652	2,732	2,814
05-41-74000	IT COMPUTER NETWORKING	537	640	500	500	500	515	530	546	563
05-41-74100	TIME CLOCKS	-	-	-	-	-	-	-	-	-
05-41-75900	PRINTING & PUBLICATION	-	151	-	-	-	-	-	-	-
05-41-80700	INSURANCE-GENERAL	5,674	4,173	8,500	8,500	8,500	8,755	9,018	9,288	9,567
05-41-80800	INSURANCE-WORKMANS COMP	6,104	5,735	9,000	9,000	9,000	9,270	9,548	9,835	10,130
05-41-81400	UTILITIES	4,339	2,753	4,300	4,000	4,000	4,120	4,244	4,371	4,502
05-41-81501	PROPANE	3,598	4,172	4,000	4,500	4,500	4,635	4,774	4,917	5,065
05-41-81600	TELEPHONE	1,027	942	1,300	1,300	1,300	1,339	1,379	1,421	1,463
05-41-81800	TRAVEL & TRAINING	-	19	500	500	500	515	530	546	563
05-41-81802	SAFETY TRAINING	-	-	200	200	200	206	212	219	225
05-41-82500	ADVERTISING PROMOTION	-	-	250	250	250	258	265	273	281
05-41-84900	CREDIT CARD FEES	-	309	-	-	-	-	-	-	-
05-41-99700	TRANS TO EQUIPMENT FUND	7,000	7,000	7,000	7,000	7,000	7,210	7,426	7,649	7,879

206,005 159,060 223,574 239,464 239,464 246,648 254,047 261,669 269,519

General Fire Exp Account Number	Revised 5-30-2025 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
05-42-10301	SALARIES-SUPERVISION	25,800	19,846	25,800	26,000	26,000	26,780	27,583	28,411	29,263
05-42-11000	FICA-EMPLOYER'S SHARE	1,974	1,518	1,974	2,000	2,000	2,060	2,122	2,185	2,251
05-42-30200	BLDGS GROUNDS/IMPROVEMENT	15,335	-	10,000	5,000	5,000	5,000	5,000	5,000	5,000
05-42-70200	NON CAPITAL EQUIP/TOOLS	34,839	27,044	34,500	40,000	40,000	40,000	40,000	40,000	40,000
05-42-70300	GAS & OIL	2,542	2,091	2,800	3,000	3,000	3,000	3,000	3,000	3,000
05-42-70500	DEPARTMENTAL SUPPLIES	2,193	1,403	2,150	2,700	2,700	2,700	2,700	2,700	2,700
05-42-70700	JANITORIAL SUPPLIES	293	-	350	350	350	350	350	350	350
05-42-71200	MAINTENANCE BLDGS & STRUCTURE	3,714	2,358	5,000	5,500	5,500	5,500	5,500	5,500	5,500
05-42-71300	MAINTENANCE VEHICLES	14,634	1,617	10,000	15,000	15,000	15,000	15,000	15,000	15,000
05-42-71600	MAINTENANCE RADIO EQUIPMENT	3,245	2,924	5,175	6,325	6,325	6,325	6,325	6,325	6,325
05-42-72400	MAINT OFFICE EQUIPMENT	2,309	1,205	1,500	2,500	2,500	2,500	2,500	2,500	2,500
05-42-74200	POSTAGE	-	-	100	100	100	100	100	100	100
05-42-75900	PRINTING & PUBLICATION	-	-	-	-	-	-	-	-	-
05-42-80301	CONTRACTUAL/VEHICLE MAINT	5,400	4,050	5,400	5,400	5,400	5,400	5,400	5,400	5,400
05-42-80700	INSURANCE-GENERAL/MEDICAL	32,690	23,594	36,995	36,995	36,995	38,845	40,787	42,826	44,968
05-42-80800	INSURANCE-WORKMANS COMP	1,666	1,349	4,595	3,000	3,000	3,150	3,308	3,473	3,647
05-42-81400	UTILITIES	2,943	2,924	2,750	3,100	3,100	3,255	3,418	3,589	3,768
05-42-81600	TELEPHONE	1,150	1,132	1,125	1,450	1,450	1,450	1,450	1,450	1,450
05-42-81800	TRAVEL & TRAINING	4,150	4,132	5,000	7,000	7,000	7,000	7,000	7,000	7,000
05-42-81900	DUES & SUBSCRIPTIONS	2,053	885	2,220	3,200	3,200	3,200	3,200	3,200	3,200
05-42-82400	LEGAL & PROFESSIONAL	-	-	100	100	100	100	100	100	100
05-42-82500	ADVERTISING/PROMOTION	1,063	93	2,500	3,500	3,500	3,500	3,500	3,500	3,500
05-42-82502	WELLNESS PROGRAM	-	-	-	-	-	-	-	-	-
05-42-82600	CONTRACTUAL-JANITOR	3,300	2,675	3,300	3,300	3,300	3,300	3,300	3,300	3,300
05-42-83700	OCCUPATION TAX REFUND	-	-	-	-	-	-	-	-	-
05-42-83900	REIMBURSE FIRE EXPENSE	1,495	2,542	3,200	3,200	3,200	3,200	3,200	3,200	3,200
05-42-84000	RETIREMENT PAYABLE	-	-	-	-	-	-	-	-	-
05-42-84100	FIRE CALLS	2,300	-	2,400	2,500	2,500	2,500	2,500	2,500	2,500
05-42-99700	TRANS TO EQUIPMENT RESERVE	40,000	70,000	70,000	70,000	50,000	50,000	50,000	50,000	50,000

205,088 173,383 238,934 251,220 231,220 234,215 237,342 240,609 244,021

General Admin Exp Account Number	Revised 5-30-2025 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To-Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mgr. Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
05-43-10301	SALARIES-FULL TIME	484,157	376,300	500,029	506,200	506,200	506,199	506,198	506,197	506,196
05-43-10304	SALARIES-PART TIME	-	-	-	-	-	(1)	(2)	(3)	(4)
05-43-10306	SALARIES-OVERTIME	-	-	500	500	500	499	498	497	496
05-43-10307	ANNUAL BONUS	4,247	5,087	5,657	5,840	5,838	5,839	5,838	5,837	5,836
05-43-10308	LONGEVITY	10,816	9,277	12,900	13,616	13,616	13,615	13,614	13,613	13,612
05-43-10310	SALARIES-CITY COUNCIL	23,100	17,500	25,000	25,000	25,000	24,999	24,998	24,997	24,996
05-43-10802	EMPLOYEES HOSP & LIFE	62,486	58,823	76,190	79,210	79,210	79,209	79,208	79,207	79,206
05-43-10900	EMPLOYEES RETIREMENT	26,295	24,094	36,334	36,831	36,829	36,830	36,829	36,828	36,827
05-43-11000	FICA-EMPLOYER'S SHARE	38,383	30,027	41,620	42,164	42,164	42,163	42,162	42,161	42,160
05-43-70200	NON CAPITAL EQUIP/TOOLS	-	-	600	600	600	600	600	600	600
05-43-70300	GAS & OIL	237	157	1,000	1,000	1,000	1,000	1,000	1,000	1,000
05-43-70500	DEPARTMENTAL SUPPLIES	11,605	8,639	12,000	13,000	13,000	13,000	13,000	13,000	13,000
05-43-70700	JANITORIAL SUPPLIES	930	836	1,000	1,000	1,000	1,000	1,000	1,000	1,000
05-43-70800	WEARING APPAREL	344	-	600	500	500	500	500	500	500
05-43-71300	MAINTENANCE VEHICLES	388	302	1,500	1,500	1,500	1,500	1,500	1,500	1,500
05-43-71500	MAINTENANCE OF GROUNDS	150	-	600	600	600	600	600	600	600
05-43-71600	MAINTENANCE RADIO	-	-	-	-	-	-	-	-	-
05-43-72400	MAINT & LEASE OFFICE EQUIP	10,355	7,631	22,000	25,000	25,000	25,000	25,000	25,000	25,000
05-43-74000	IT COMPUTERS/NETWORKING	27,766	27,289	35,000	45,000	45,000	45,000	45,000	45,000	45,000
05-43-74100	TIME CLOCKS	-	-	-	-	-	-	-	-	-
05-43-74200	POSTAGE	4,348	4,362	5,000	6,000	6,000	6,000	6,000	6,000	6,000
05-43-75900	PRINTING & PUBLICATIONS	5,670	4,596	7,500	7,500	7,500	7,500	7,500	7,500	7,500
05-43-80700	INSURANCE-GENERAL	12,140	9,114	40,000	40,000	40,000	42,000	44,100	46,305	48,620
05-43-80800	INSURANCE-WORKMANS COMP	(33)	1,960	3,300	3,300	3,300	3,465	3,638	3,820	4,011
05-43-81400	UTILITIES	9,114	5,425	7,500	8,500	8,500	8,925	9,371	9,840	10,332
05-43-81500	NATURAL GAS	7,556	7,017	10,000	10,000	10,000	10,500	11,025	11,576	12,155
05-43-81600	TELEPHONE	7,252	6,693	8,000	8,000	8,000	8,000	8,000	8,000	8,000
05-43-81700	INTERNET ACCESS	895	554	1,000	1,000	1,000	1,000	1,000	1,000	1,000
05-43-81800	TRAVEL & TRAINING	9,433	7,306	9,000	10,000	10,000	10,000	10,000	10,000	10,000
05-43-81802	SAFETY TRAINING	-	-	-	-	-	-	-	-	-
05-43-81900	DUES & SUBSCRIPTIONS	24,776	2,568	25,000	26,000	26,000	26,000	26,000	26,000	26,000
05-43-82000	DRUG PROGRAM	7,561	5,718	9,500	9,500	9,500	9,500	9,500	9,500	9,500
05-43-82300	AUDIT	51,984	54,230	56,000	58,000	58,000	58,000	58,000	58,000	58,000
05-43-82400	LEGAL SERVICES	77,384	105,847	120,000	120,000	120,000	120,000	120,000	120,000	120,000
05-43-82500	ADVERTISING/PROMOTION	6,168	1,935	6,000	7,000	7,000	7,000	7,000	7,000	7,000
05-43-82502	WELLNESS PROGRAM	8,585	7,337	9,000	9,000	9,000	9,000	9,000	9,000	9,000
05-43-82600	JANITORIAL SERVICE	5,330	3,643	6,000	6,000	6,000	6,000	6,000	6,000	6,000
05-43-83100	AUTOMOBILE ALLOWANCE	-	-	-	-	-	-	-	-	-
05-43-85200	ELECTION EXPENSE	1,691	900	1,000	-	-	-	-	-	-
05-43-85800	HUMAN RESOURCES EXPENSES	25,825	4,855	20,000	20,000	20,000	15,000	15,000	15,000	15,000
05-43-86000	CODE REVISION	1,655	1,140	2,500	2,500	2,500	2,500	2,500	2,500	2,500
05-43-89900	SALES TAX PAYABLE	30,511	21,203	45,000	40,000	40,000	45,000	45,000	45,000	45,000
05-43-90100	COUNCIL CONTINGENCY FUND	4,641	5,864	4,000	5,000	5,000	5,000	5,000	5,000	5,000
05-43-90102	UNCOMMITTED CONTINGENCY	-	-	-	-	-	-	-	-	-
05-43-90400	MISC PROFESSIONAL SVCS	-	10	2,000	2,000	2,000	2,000	2,000	2,000	2,000
05-43-99600	TRANS TO CASH RESERVE	-	-	-	-	-	-	-	-	-
05-43-99700	TRANS TO EQUIPMENT RESERVE	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
		1,008,746	833,237	1,174,330	1,201,861	1,201,861	1,204,942	1,208,177	1,211,574	1,215,142

General Library Exp Account Number	Revised 5-30-2025 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngt Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
05-45-10301	SALARIES-FULL TIME	263,201	176,570	277,576	284,273	284,273	292,801	301,585	310,633	319,952
05-45-10304	SALARIES-PART TIME	-	-	-	-	-	-	-	-	-
05-45-10306	SALARIES-OVERTIME	-	-	250	250	250	258	265	273	281
05-45-10307	ANNUAL BONUS	2,221	2,324	3,343	2,521	2,521	2,597	2,675	2,755	2,837
05-45-10308	LONGEVITY	9,430	7,453	10,193	10,225	10,225	112,188	10,848	11,173	11,508
05-45-10802	EMPLOYEES HOSP & LIFE	59,521	46,019	73,824	101,989	101,989	112,188	115,554	119,020	122,591
05-45-10900	EMPLOYEES RETIREMENT	9,083	7,920	20,395	20,809	20,809	21,433	22,076	22,739	23,421
05-45-11000	FICA-EMPLOYER'S SHARE	19,636	13,358	22,289	22,741	22,741	23,423	24,126	24,850	25,595
05-45-31904	COMPUTER FURNITURE	1,097	-	-	-	-	-	-	-	-
05-45-70101	OFFICE SUPPLIES	7,992	6,098	6,000	6,000	6,000	6,000	6,000	6,000	6,000
05-45-70300	GAS & OIL	1,429	1,077	2,000	2,000	1,200	1,200	1,200	1,200	1,200
05-45-70700	JANITORIAL SUPPLIES	1,278	1,578	1,250	1,250	1,250	1,250	1,250	1,250	1,250
05-45-71200	MAINTENANCE BLDGS & STRUCTURE	2,288	35,229	40,000	40,000	5,000	5,000	5,000	5,000	5,000
05-45-71300	MAINTENANCE VEHICLES	2,968	978	6,000	6,000	5,000	5,000	5,000	5,000	5,000
05-45-71400	MAINTENANCE EQUIPMENT	10	812	400	400	400	400	400	400	400
05-45-74100	TIME CLOCKS	-	-	-	-	-	-	-	-	-
05-45-74400	BOOKS & MAGAZINES	26,646	23,074	33,500	33,500	30,000	30,000	30,000	30,000	30,000
05-45-75900	PRINTING & PUBLICATION	16	791	250	250	250	250	250	250	250
05-45-75902	PHOTOCOPY CHARGES	943	308	825	825	825	825	825	825	825
05-45-75903	CATALOGING SUPPLIES	5,849	1,788	5,000	5,000	5,000	5,000	5,000	5,000	5,000
05-45-75904	POSTAGE	2,934	2,229	2,500	2,500	2,500	2,500	2,500	2,500	2,500
05-45-75905	SHIPPING/FREIGHT	19	167	1,500	1,500	800	800	800	800	800
05-45-80700	INSURANCE-GENERAL	11,185	9,113	13,000	13,000	13,000	13,650	14,333	15,049	15,802
05-45-80800	INSURANCE-WORKMANS COMP	3,396	3,047	4,000	4,000	4,000	4,200	4,410	4,631	4,862
05-45-81402	UTILITIES	8,816	8,817	13,200	13,200	13,200	13,860	14,553	15,281	16,045
05-45-81600	TELEPHONE	2,557	2,097	2,600	2,600	2,600	2,600	2,600	2,600	2,600
05-45-81700	INTERNET	480	702	515	515	515	515	515	515	515
05-45-81800	TRAVEL & TRAINING	827	311	2,400	2,400	2,400	2,400	2,400	2,400	2,400
05-45-81900	DUES & SUBSCRIPTIONS	263	28	1,200	1,200	1,200	1,200	1,200	1,200	1,200
05-45-82500	ADVERTISING/PROMOTION	532	76	515	515	515	515	515	515	515
05-45-82550	LIBRARY PROGRAMMING	2,150	725	1,700	1,700	1,700	1,700	1,700	1,700	1,700
05-45-82600	JANITOR SERVICE	4,219	5,099	5,600	5,600	5,600	5,600	5,600	5,600	5,600
05-45-83200	MISCELLANEOUS SVCE	84	1,305	-	-	-	-	-	-	-
05-45-90101	STATE AID DISBURSEMENT	1,789	1,919	2,300	2,300	2,300	2,300	2,300	2,300	2,300
05-45-90600	LIBRARY AUTOMATION	3,557	6,170	12,500	12,500	8,000	8,000	8,000	8,000	8,000
05-45-99700	TRANS TO EQUIPMENT RESERVE	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000

462,417 373,182 572,625 607,563 562,063 583,996 599,479 615,458 631,949

General Park Exp Account Number	Revised 5-30-2025 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr. Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
05-46-10301	SALARIES-FULL TIME	388,485	258,699	356,765	363,612	363,612	374,520	385,756	397,329	409,249
05-46-10304	SALARIES-PART TIME	24,691	12,289	43,200	44,496	44,496	45,831	47,206	48,622	50,081
05-46-10306	SALARIES-OVERTIME	101	412	2,500	2,575	2,575	2,652	2,732	2,814	2,898
05-46-10307	ANNUAL BONUS	5,917	4,804	5,100	5,297	5,297	5,456	5,620	5,788	5,962
05-46-10308	LONGEVITY	15,667	8,150	11,500	11,705	11,705	12,056	12,418	12,790	13,174
05-46-10802	EMPLOYEES HOSP & LIFE	117,182	100,040	147,022	165,948	165,948	182,543	188,019	193,660	199,469
05-46-10900	EMPLOYEES RETIREMENT	20,001	13,498	25,170	26,824	26,824	27,629	28,458	29,311	30,191
05-46-11000	FICA-EMPLOYER'S SHARE	31,345	20,433	32,023	32,718	32,718	33,700	34,711	35,752	36,824
05-46-30500	BLDG & GROUND IMP	-	-	-	-	-	-	-	-	-
05-46-32100	PICNIC TABLES	5,514	-	-	6,000	-	-	-	-	-
05-46-70200	SMALL TOOLS/SMALL EQUIPMENT	5,861	1,862	3,000	6,000	6,000	6,000	6,000	6,000	6,000
05-46-70300	GAS & OIL	19,591	8,132	20,000	20,000	20,000	20,000	20,000	20,000	20,000
05-46-70500	DEPARTMENTAL SUPPLIES	10,756	7,248	10,000	10,000	10,000	10,000	10,000	10,000	10,000
05-46-70510	PICNIC TABLES	-	-	6,000	-	6,000	6,000	6,000	6,000	6,000
05-46-70600	LANDSCAPE SUPPLIES	7,784	-	5,500	5,500	5,500	5,500	5,500	5,500	5,500
05-46-70700	JANITORIAL SUPPLIES	3,871	1,340	5,000	4,000	4,000	4,000	4,000	4,000	4,000
05-46-70800	WEARING APPAREL	1,473	940	2,000	1,500	1,500	1,500	1,500	1,500	1,500
05-46-71200	MAINTENANCE BLDGS & STRUCTURE	23,308	7,274	14,000	14,000	14,000	14,000	14,000	14,000	14,000
05-46-71202	MAINT SHELTER HOUSE	-	1,150	600	1,000	1,000	1,000	1,000	1,000	1,000
05-46-71205	MAINTENANCE OF FLOOD PLAIN	-	-	2,500	2,000	2,000	2,000	2,000	2,000	2,000
05-46-71300	MAINTENANCE VEHICLES	5,242	10,500	15,000	15,000	15,000	15,000	15,000	15,000	15,000
05-46-71400	MAINTENANCE EQUIPMENT	13,040	7,184	17,000	17,000	17,000	17,000	17,000	17,000	17,000
05-46-71500	MAINTENANCE OF GROUNDS	32,488	7,510	44,500	45,000	45,000	45,000	45,000	45,000	45,000
05-46-71501	UPDATE SPRINKLER SYSTEM	10,100	8,955	8,100	10,000	10,000	10,000	10,000	10,000	10,000
05-46-71503	MAINTENANCE OF BALLFIELDS	8,520	1,343	9,000	5,500	5,500	5,500	5,500	5,500	5,500
05-46-71600	MAINTENANCE RADIO	-	-	-	-	-	-	-	-	-
05-46-71625	MAINTENANCE SWC PROJECT	-	-	-	-	-	-	-	-	-
05-46-71650	MAINTENANCE JESWA PROJECT	-	-	-	-	-	-	-	-	-
05-46-71700	VANDALISM	2,151	-	4,000	2,500	2,500	2,500	2,500	2,500	2,500
05-46-72000	CITY MOSQUITO CONTROL	5,063	843	5,200	5,000	5,000	5,000	5,000	5,000	5,000
05-46-72100	MAINT TENNIS COURTS	-	2,342	41,000	1,000	1,000	1,000	1,000	1,000	1,000
05-46-72300	FERTILIZER	32,000	32,801	34,000	34,000	34,000	35,000	35,500	36,000	36,500
05-46-72401	TREE PROGRAM (REPLACEMENT)	3,782	3,206	6,000	6,000	6,000	6,000	6,000	6,000	6,000
05-46-74000	IT COMPUTER/NETWORKING	2,440	3,245	2,500	2,500	2,500	2,500	2,500	2,500	2,500
05-46-74100	TIME CLOCKS	-	-	-	-	-	-	-	-	-
05-46-80700	INSURANCE-GENERAL	38,045	29,571	42,000	44,000	44,000	46,200	48,510	50,936	53,482
05-46-80800	INSURANCE-WORKMANS COMP	18,720	17,231	22,000	23,100	23,100	24,255	25,468	26,741	28,078
05-46-81400	UTILITIES	33,687	18,487	30,000	31,000	31,000	32,550	34,178	35,886	37,681
05-46-81403	PORT-A-POTS	8,820	5,345	7,600	7,600	7,600	7,600	7,600	7,600	7,600
05-46-81500	NATURAL GAS	4,875	3,851	5,500	5,500	5,500	5,500	5,500	5,500	5,500
05-46-81600	TELEPHONE	1,957	1,724	2,000	1,800	1,800	1,800	1,800	1,800	1,800
05-46-81700	INTERNET ACCESS	868	450	750	900	900	900	900	900	900
05-46-81800	TRAVEL & TRAINING	1,209	1,510	1,200	1,200	1,200	1,200	1,200	1,200	1,200
05-46-81802	SAFETY TRAINING	-	118	500	250	250	250	250	250	250
05-46-81900	DUES & SUBSCRIPTIONS	60	60	200	200	200	200	200	200	200
05-46-82500	ADVERTISEMENTS/PROMOTION	315	-	200	200	200	200	200	200	200
05-46-85100	STOCKING/MAINT OF POND	1,158	160	2,500	3,000	3,000	3,000	3,000	3,000	3,000
05-46-85500	ARBORETUM	-	-	-	-	-	-	-	-	-
05-46-99700	TRANS TO EQUIPMENT RESERVE	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000

939,085 685,706 1,025,630 1,018,425 1,055,542 1,081,723 1,108,779 1,136,739

General Golf Exp	Revised 1-1-2024	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Account Number	Account Title	Prior Year Actual	Current Year To Date	Current Year Budget	Dept. Request Budget	Mngr Request Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
05-47-81800	TRAINING & TRAVEL	1,853	1,315	2,500	4,500	3,500	3,500	3,500	3,500	3,500	3,500
05-47-81802	SAFETY TRAINING	-	-	-	-	-	-	-	-	-	-
05-47-81900	DUES & SUBSCRIPTIONS	2,858	2,550	5,000	7,500	7,500	7,500	7,500	7,500	7,500	7,500
05-47-81910	GHIN	2,672	3,999	3,600	4,200	4,200	4,200	4,200	4,200	4,200	4,200
05-47-82300	LICENSES & TAXES	914	987	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
05-47-82500	ADVERTISEMENT/PROMOTION	241	529	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
05-47-84900	CREDIT CARD FEES	11,659	8,180	13,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
05-47-90400	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-
05-47-90800	LOAN PAYMENT	21,822	21,822	21,822	21,822	21,822	21,822	21,822	21,822	21,822	21,822
05-47-99700	TRANS TO EQUIPMENT RESERVE	25,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
		888,087	550,328	770,676	811,852	804,352	818,047	786,452	843,605	855,916	

General Police Exp Account Number	Revised 5-30-2025 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Migr. Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
05-48-10301	SALARIES-FULL TIME	603,627	483,234	967,287	938,634	938,634	966,793	995,797	1,025,671	1,056,441
05-48-10304	SALARIES-PART TIME	17,248	593	12,000	12,000	12,000	12,360	12,731	13,113	13,506
05-48-10306	SALARIES-OVERTIME	54,183	59,145	42,000	50,000	50,000	51,500	53,045	54,636	56,275
05-48-10307	ANNUAL BONUS	5,066	1,322	4,972	2,124	2,124	2,188	2,253	2,321	2,391
05-48-10308	LONGEVITY	15,875	5,772	15,584	2,881	2,881	2,967	3,056	3,148	3,243
05-48-10802	EMPLOYEES HOSP & LIFE	143,763	108,283	337,208	363,588	363,588	374,496	385,731	397,302	409,221
05-48-10900	EMPLOYEES RETIREMENT	40,458	31,699	371,669	89,425	89,425	92,108	94,871	97,717	100,649
05-48-11000	FICA-EMPLOYER'S SHARE	50,950	40,703	79,242	76,931	76,931	79,239	81,616	84,065	86,587
05-48-31501	VEHICLES	29,610	-	-	100,000	-	-	-	-	-
05-48-31903	CAPITAL IMPROVEMENT	-	-	-	-	-	-	-	-	-
05-48-70200	NON CAPITAL EQUIP/TOOLS	2,550	14,846	20,000	65,000	65,000	65,000	65,000	65,000	65,000
05-48-70300	GAS & OIL	24,190	18,399	35,000	40,000	35,000	-	-	-	-
05-48-70500	DEPARTMENTAL SUPPLIES	11,828	11,620	9,000	12,000	12,000	12,000	12,000	12,000	12,000
05-48-70800	WEARING APPAREL	4,081	9,721	8,500	8,500	8,500	8,500	8,500	8,500	8,500
05-48-71200	MAINTENANCE BLDGS & STRUCTURE	6,129	3,862	6,000	6,000	6,000	3,500	3,500	3,500	3,500
05-48-71300	MAINTENANCE VEHICLES	3,341	15,597	15,000	20,000	20,000	20,000	20,000	20,000	20,000
05-48-71301	VEHICLE EQUIP/INSTALLS	700	1,027	1,500	5,000	5,000	5,000	5,000	5,000	5,000
05-48-71600	MAINTENANCE RADIO	12,648	23,156	15,000	2,500	2,500	2,500	2,500	2,500	2,500
05-48-72400	SOFTWARE MAINT/SUPPORT	8,715	2,087	9,000	45,000	45,000	45,000	45,000	45,000	45,000
05-48-74000	IT COMPUTER/NETWORKING	-	-	-	30,000	25,000	10,000	10,000	10,000	10,000
05-48-74100	TIME CLOCKS	-	-	-	-	-	-	-	-	-
05-48-74200	POSTAGE	489	570	1,200	1,200	1,200	1,200	1,200	1,200	1,200
05-48-80700	INSURANCE-GENERAL	70,026	47,844	85,000	85,000	85,000	89,250	93,713	98,398	103,318
05-48-80800	INSURANCE-WORKMANS COMP	41,810	25,846	48,000	48,000	48,000	50,400	52,920	55,566	58,344
05-48-81400	UTILITIES	9,758	7,966	9,500	10,000	10,000	10,500	11,025	11,576	12,155
05-48-81500	NATURAL GAS	3,089	2,838	3,000	3,200	3,200	3,360	3,528	3,704	3,890
05-48-81600	TELEPHONE	16,680	13,091	16,500	21,000	21,000	21,000	21,000	21,000	21,000
05-48-81700	INTERNET ACCESS	1,277	1,629	1,700	2,500	2,500	2,500	2,500	2,500	2,500
05-48-81800	TRAINING & TRAVEL	7,398	5,659	18,000	18,000	18,000	18,000	18,000	18,000	18,000
05-48-81802	SAFETY TRAINING	-	-	-	-	-	-	-	-	-
05-48-82400	LEGAL & PROFESSIONAL	6,683	5,170	6,000	6,000	6,000	6,000	6,000	6,000	6,000
05-48-82401	CIVIL SVCE EXPENSE	2,676	1,052	3,500	3,500	3,500	3,500	3,500	3,500	3,500
05-48-82402	AMINAL LICENSE COLLECTION FEE	-	-	-	-	-	-	-	-	-
05-48-82501	WING	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
05-48-82600	JANITOR SERVICE	11,160	7,840	11,000	12,000	12,000	12,000	12,000	12,000	12,000
05-48-82601	B.A.C. TESTING	-	210	700	700	700	700	700	700	700
05-48-82602	CONTRACT LABOR (CLEAN UP)	9,352	2,905	9,000	9,000	9,000	9,000	9,000	9,000	9,000
05-48-83200	MISCELLANEOUS SVCE	7,793	467	6,000	2,000	2,000	2,000	2,000	2,000	2,000
05-48-84000	RETIREMENT PAYABLE	-	-	-	-	-	-	-	-	-
05-48-90301	VETERINARY CONTRACT	12,257	7,898	12,000	12,000	12,000	12,000	12,000	12,000	12,000
05-48-99700	TRANS TO EQUIPMENT RESERVE	45,000	110,000	110,000	100,000	70,000	75,000	75,000	80,000	80,000
		1,287,707	1,082,984	1,992,062	2,204,683	2,064,683	2,070,561	2,125,686	2,187,618	2,246,420

* Body Camera's/Tasers/Vehicle Camera's/Radios
 ** increase for Staff/Cars -- DENIED
 *** new flooring/polished concrete?
 **** Five Nines - IT Contract
 ***** Server/Computers -- REDUCED - Need better quotes, Not just what Five Nines says
 ***** Staff cell phones

General Development Exp Account Number	Revised 5-30-2025 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr. Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
05-49-10301	SALARIES-FULL TIME	59,658	103,040	133,942	76,898	76,898	79,205	81,581	84,029	86,549
05-49-10307	ANNUAL BONUS	156	25	25	148	148	152	157	162	167
05-49-10308	LONGEVITY	-	36	266	111	111	114	118	121	125
05-49-10802	EMPLOYEES HOSP & LIFE	5,706	22,680	31,248	156	156	161	166	170	176
05-49-10900	EMPLOYEES RETIREMENT	-	2,275	9,696	5,413	5,413	5,575	5,743	5,915	6,092
05-49-11000	FICA-EMPLOYER'S SHARE	4,510	7,661	10,179	5,915	5,915	6,092	6,275	6,463	6,657
05-49-70200	NON CAP TOOLS AND EQUIP	-	-	-	-	-	-	-	-	-
05-49-70500	DEPARTMENTAL SUPPLIES	5,450	762	1,500	1,500	1,500	1,500	1,500	1,500	1,500
05-49-70800	WEARING APPERAL	-	152	200	200	200	200	200	200	200
05-49-72400	MAINT OFFICE EQUIPMENT	18	80	570	570	570	570	570	570	570
05-49-81600	TELEPHONE	1,724	1,355	2,100	2,100	2,100	2,100	2,100	2,100	2,100
05-49-81701	WEBSITE SERVICES	5,765	6,053	7,000	7,000	7,000	7,000	7,000	7,000	7,000
05-49-81800	TRAINING & TRAVEL	1,179	5,398	5,500	8,500	8,500	8,500	8,500	8,500	8,500
05-49-81900	DUES & SUBSCRIPTIONS	6,511	1,115	9,700	7,000	7,000	7,000	7,000	7,000	7,000
05-49-82500	ADVERTISEMENT/PROMOTION	5,698	5,999	15,000	17,000	17,000	17,000	17,000	17,000	17,000
05-49-90400	PROFESSIONAL SERVICES	58,280	25,010	70,000	70,000	70,000	70,000	70,000	70,000	70,000
05-49-99700	TRANS TO EQUIPMENT RESERVE	-	-	-	-	-	-	-	-	-
		154,655	181,642	296,926	202,511	202,511	205,170	207,909	210,730	213,636

General Inspection Exp Account Number	Revised 5-30-2025 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
05-50-10301	SALARIES-FULL TIME	68,018	53,164	69,067	71,157	71,157	73,292	75,490	77,755	80,088
05-50-10306	SALARIES-OVERTIME	-	-	1,000	1,000	1,000	1,030	1,061	1,093	1,126
05-50-10307	ANNUAL BONUS	131	133	266	274	274	282	291	299	308
05-50-10308	LONGEVITY	235	296	591	609	609	627	646	665	685
05-50-10802	EMPLOYEES HOSP & LIFE	22,751	22,703	30,048	36,221	36,221	37,308	38,427	39,580	40,767
05-50-10900	EMPLOYEES RETIREMENT	1,971	2,521	4,895	5,113	5,113	5,266	5,424	5,587	5,755
05-50-11000	FICA-EMPLOYER'S SHARE	4,867	3,802	5,426	5,588	5,588	5,756	5,928	6,106	6,289
05-50-31700	CAP EXP EQUIP	-	-	-	-	-	-	-	-	-
05-50-70200	NON CAPITAL EQUIP/TOOLS	-	-	300	300	300	300	300	300	300
05-50-70300	GAS & OIL	729	390	1,000	1,000	1,000	1,000	1,000	1,000	1,000
05-50-70500	DEPARTMENTAL SUPPLIES	1,669	470	1,750	2,000	2,000	2,000	2,000	2,000	2,000
05-50-70502	CODE MERCHANDISE REIMB	-	-	-	-	-	-	-	-	-
05-50-71200	MAINTENANCE BLDGS & STRUCTURE	2,925	12,531	50,000	25,000	20,000	20,000	20,000	20,000	20,000
05-50-71300	MAINTENANCE VEHICLES	123	1,181	2,000	1,000	1,000	1,000	1,000	1,000	1,000
05-50-72400	MAINTENANCE EQUIPMENT	-	7	500	500	500	500	500	500	500
05-50-74000	IT COMPUTER/NETWORKING	274	724	600	1,200	1,200	1,200	1,200	1,200	1,200
05-50-80700	INSURANCE-GENERAL	2,975	2,033	3,200	3,312	3,312	3,411	3,514	3,619	3,728
05-50-80800	INSURANCE-WORKMANS COMP	3,991	1,600	4,200	4,000	4,000	4,120	4,244	4,371	4,502
05-50-81600	TELEPHONE	524	394	600	600	600	600	600	600	600
05-50-81800	TRAVEL & TRAINING	2,259	300	4,000	4,000	4,000	4,000	4,000	4,000	4,000
05-50-81900	DUES & SUBSCRIPTIONS	145	151	1,200	1,200	1,200	1,200	1,200	1,200	1,200
05-50-82602	CONTRACT LABOR	-	-	-	-	-	-	-	-	-
05-50-83701	REPAIR & DEMOLITION FUND	-	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000
05-50-84900	CREDIT CARD FEE	890	-	800	800	800	800	800	800	800
05-50-86000	CODE REVISION	-	-	10,000	10,000	5,000	5,000	5,000	5,000	5,000
05-50-99700	TRANS TO EQUIPMENT RESERVE	3,500	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000

117,978 109,401 218,443 201,874 191,874 195,692 199,625 203,676 207,848

General Transportation Exp Account Number	Revised 5-30-2025 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
05-59-10301	SALARIES-FULL TIME	103,317	83,124	107,842	111,468	111,468	114,812	118,256	121,804	125,458
05-59-10304	SALARIES-PART TIME	115,055	127,361	120,000	120,000	120,000	123,600	127,308	131,127	135,061
05-59-10306	SALARIES-OVERTIME	-	-	-	-	-	-	-	-	-
05-59-10307	ANNUAL BONUS	1,284	1,391	1,392	1,512	1,512	1,557	1,604	1,652	1,702
05-59-10308	LONGEVITY	1,542	1,367	1,922	2,083	2,083	2,145	2,210	2,276	2,344
05-59-10802	EMPLOYEES HOSP & LIFE	46,490	45,309	61,296	72,435	72,435	79,679	82,069	84,531	87,067
05-59-10900	EMPLOYEES RETIREMENT	5,902	5,819	7,782	8,055	8,055	8,297	8,546	8,802	9,066
05-59-11000	FICA-EMPLOYER'S SHARE	16,485	15,861	13,858	17,983	17,983	18,522	19,078	19,651	20,240
05-59-31804	BUS - AARA	-	-	-	-	-	-	-	-	-
05-59-70200	NON CAPITAL EQUIP/TOOLS	474	808	700	700	700	700	700	700	700
05-59-70300	GAS & OIL	35,426	29,116	40,000	50,000	50,000	50,000	50,000	50,000	50,000
05-59-70500	DEPARTMENTAL SUPPLIES	2,318	2,396	2,500	2,500	2,500	2,500	2,500	2,500	2,500
05-59-70800	WEARING APPAREL	555	601	600	600	600	600	600	600	600
05-59-71200	MAINTENANCE BLDGS & STRUCTURE	4,793	1,636	4,000	4,000	4,000	4,000	4,000	4,000	4,000
05-59-71300	MAINTENANCE VEHICLES	23,068	11,095	10,000	15,000	15,000	15,000	15,000	15,000	15,000
05-59-71600	MAINTENANCE RADIO EQUIPMENT	41	731	400	500	500	500	500	500	500
05-59-71700	CALL SOFTWARE CONTRACT	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080
05-59-74100	TIME CLOCK	-	-	-	-	-	-	-	-	-
05-59-75900	PRINTING & PUBLICATION	656	220	500	500	500	500	500	500	500
05-59-80700	INSURANCE-GENERAL	15,313	11,292	16,000	18,000	18,000	18,900	19,845	20,837	21,879
05-59-80800	INSURANCE-WORKMANS COMP	14,083	16,549	14,562	14,562	14,562	15,290	16,055	16,857	17,700
05-59-81400	UTILITIES	4,509	3,838	4,000	8,000	8,000	8,400	8,820	9,261	9,724
05-59-81500	NATURAL GAS	2,972	2,086	4,000	4,000	4,000	4,200	4,410	4,631	4,862
05-59-81600	TELEPHONE	4,215	5,419	4,500	5,660	5,660	5,660	5,660	5,660	5,660
05-59-81800	TRAINING & TRAVEL	542	488	1,000	1,000	1,000	1,000	1,000	1,000	1,000
05-59-81802	SAFETY TRAINING	-	-	-	-	-	-	-	-	-
05-59-82600	JANITOR	-	-	-	-	-	-	-	-	-
05-59-83500	BUILDING RENT	36,000	35,000	36,000	55,200	12,000	12,000	12,000	12,000	12,000
05-59-99700	TRANS TO EQUIPMENT RESERVE	3,000	5,000	5,000	25,000	5,000	5,000	5,000	5,000	5,000
		448,123	416,586	467,934	548,838	485,638	502,943	515,741	528,969	542,644

General Special Project Account Number	Revised 5-30-2025 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngt. Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
05-61-31502	STORM WATER	22,094	-	-	-	-	-	-	-	-
05-61-31506	PUBLIC GRANTS	78,174	310,784	2,000,000	3,500,000	3,500,000	2,450,319	2,450,319	2,450,319	2,450,319
05-61-31507	GOLD RUSH DAYS	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
05-61-31511	CAMP LOOKOUT/BOOTHILL	-	-	-	-	-	-	-	-	-
05-61-31517	CHEYENNE COUNTY CHAMBER BUILDING MAINTINACE	-	-	-	15,000	15,000	5,000	5,000	5,000	5,000
05-61-31518	CHEYENNE COUNTY CHAMBER	18,750	23,244	25,000	25,000	25,000	25,000	25,000	25,000	25,000
05-61-31519	FIRE WORKS DISPLAY INSURANCE	13,843	12,011	14,000	14,000	14,000	14,000	14,000	14,000	14,000
05-61-31520	AMBULANCE SUBSITY	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
05-61-31521	COMMUNICATIONS CENTER	420,225	246,492	453,340	476,540	476,540	490,836	505,561	520,728	536,350
05-61-31522	MEMORIAL GARDENS	3,089	-	4,200	4,200	4,200	4,200	4,200	4,200	4,200
05-61-31523	COMMUNICATIONS TOWER MAINT	-	-	-	-	-	-	-	-	-
05-61-31524	FARMERS MARKET	(1,078)	-	-	1,000	1,000	1,000	1,000	1,000	1,000
05-61-31526	GRANTS WRITING SERVICES	6,437	590	10,000	10,000	10,000	10,000	10,000	10,000	10,000
05-61-31530	RECREATION COORDINATION	114,000	90,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
05-61-31560	MANAGERS CONTINGENCY	-	-	-	-	-	-	-	-	-
05-61-31531	SPECIAL PROJECT	55,126	-	600,000	-	-	-	-	-	-
05-61-90710	13TH AVE BLDG EXP	66,382	1,979	-	-	-	-	-	-	-
		803,042	841,101	3,382,540	4,321,740	4,321,740	3,276,355	3,291,080	3,306,247	3,321,869

**05-61-31506 Safe Streets for all implementation grant, North side park grants

**05-61-31517 Line item needs to be created

**05-61-31520 We should discuss this

Street Revenue Account Number	Revised 5-30-2025 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mng'r Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
08-03-31504	50% NEW LOCAL SALES TAX ST PRJ	441,940	314,661	435,000	403,500	403,500	440,000	440,000	450,000	450,000
08-03-31800	OCCP TAX LODGING-STREETS	129,985	64,564	135,000	127,000	127,000	127,000	127,000	127,000	127,000
08-03-31804	OCCP TAX LODGING-EOPR	45,195	23,972	35,000	35,000	35,000	35,000	35,000	35,000	35,000
08-03-31806	EQUIPMENT RESERVE FUND	48,083	200,000	265,000	240,000	240,000	-	-	300,000	-
08-03-33601	BRIDGES STPP	-	-	-	-	-	-	-	-	-
08-03-33602	STREETS STPP	167,871	160,885	159,124	160,000	160,000	160,000	160,000	160,000	160,000
08-03-52003	STORM WATER GRANTS / LOANS	-	-	-	-	-	-	-	-	-
08-03-59000	MISC REVENUE	8,007	35,216	-	-	-	-	-	-	-
08-03-60010	STORM WATER FEES	-	-	2,000	-	-	-	-	-	-
08-03-60011	INTEREST	52,625	26,472	4,500	10,000	10,000	10,000	10,000	10,000	10,000
08-03-60012	STREET SALES & SERVICES	-	209	12,000	6,000	6,000	6,000	6,000	6,000	6,000
08-03-60016	FEMA REIMB	-	-	-	-	-	-	-	-	-
08-03-60018	CONCRETE SURPLUS CARRY OVER	-	-	-	-	-	-	-	-	-
08-03-60250	MV LOCAL SALES TAX	285,972	227,577	265,000	265,000	265,000	265,000	265,000	265,000	265,000
08-03-60251	PROPERTY TAX	-	18,554	-	-	-	-	-	-	-
08-03-60400	MOTOR VEHICLE TAX	73,548	33,287	65,000	65,000	65,000	65,000	65,000	65,000	65,000
08-03-60500	STATE ROADS PROGRAM	1,034,561	774,283	1,072,606	1,035,188	1,035,188	1,035,188	1,035,188	1,035,188	1,035,188
08-03-60600	NMC CREDIT	-	-	-	-	-	-	-	-	-
08-03-60750	TRANS TO CAP PROJECT	-	-	1,529,870	-	-	-	-	-	-
TOTAL REVENUE		2,287,788	1,879,680	3,980,100	2,346,688	2,346,688	2,143,188	2,143,188	2,453,188	2,153,188
SALES TAX PROJECT REVENUE		441,940	314,661	435,000	403,500	403,500	440,000	440,000	450,000	450,000
TOTAL REVENUES MINUS 50% COMMITTED SALES TAX		1,845,847	1,565,019	3,545,100	1,943,188	1,943,188	1,703,188	1,703,188	2,003,188	1,703,188
TOTAL SALES TAX CAP PROJ TRANS IN		-	-	1,529,870	-	-	-	-	-	-
TOTAL OPERATING REVENUE		1,845,847	1,565,019	2,015,230	1,943,188	1,943,188	1,703,188	1,703,188	2,003,188	1,703,188

Street	Revised 5-30-2025	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Account Number	Account Title	Prior Year Actual	Current Year To Date	Current Year Budget	Dept. Request Budget	Mingr Request Budget	Current Year Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
08-35-10301	SALARIES-FULL TIME	81,907	68,209	80,798	83,221	83,221	80,798	85,718	88,289	90,938	93,666
08-35-10303	SALARIES-MAINTENANCE	254,633	195,940	296,848	301,684	301,684	296,848	310,735	320,057	329,658	339,548
08-35-10304	SALARIES-PART TIME	3,820	-	8,000	8,000	8,000	8,000	8,240	8,487	8,742	9,004
08-35-10305	SALARIES-ON CALL	476	165	7,200	7,200	7,200	7,200	7,416	7,638	7,868	8,104
08-35-10306	SALARIES-OVERTIME	1,128	1,254	5,142	5,576	5,576	5,142	5,743	5,916	6,093	6,276
08-35-10307	ANNUAL BONUS	4,614	4,943	15,800	16,526	16,526	15,800	17,022	17,532	18,058	18,600
08-35-10308	LONGEVITY	14,136	11,554	32,570	34,199	34,199	32,570	35,225	36,282	37,370	38,491
08-35-10801	INSURANCE-WORKMANS COMP	30,143	36,031	145,433	174,520	174,520	145,433	191,972	197,731	203,663	209,773
08-35-10802	EMPLOYEES HOSP & LIFE	84,540	86,749	876	1,051	1,051	876	1,083	1,115	1,148	1,183
08-35-10804	LIFE INSURANCE	859	659	28,405	28,995	28,995	28,405	29,865	30,761	31,684	32,634
08-35-10900	EMPLOYEES RETIREMENT	18,651	15,992	28,720	32,645	32,645	28,720	33,624	34,633	35,672	36,742
08-35-11000	FICA-EMPLOYER'S SHARE	25,891	20,141	2,850	2,850	2,850	2,850	2,851	2,852	2,853	2,854
08-35-20200	TELEPHONE	2,659	2,354	-	-	-	-	-	-	-	-
08-35-20300	INTERNET ACCESS	22	-	-	-	-	-	-	-	-	-
08-35-20400	MAINTENANCE-RADIO	-	-	-	-	-	-	-	-	-	-
08-35-20500	UTILITIES	2,396	1,926	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
08-35-20503	NATURAL GAS	2,749	2,011	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400
08-35-20504	PROPANE	4,587	3,603	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
08-35-20601	INSURANCE-GENERAL	52,495	53,588	58,000	60,000	60,000	58,000	63,000	66,150	69,458	72,930
08-35-21100	DATA PROFESSION COSTS	2,100	3,060	7,500	8,400	8,400	7,500	8,400	8,400	8,400	8,400
08-35-21300	MAINTENANCE-BLDG REPAIRS	11,603	3,373	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
08-35-21400	MAINTENANCE-ROAD EQUIP PARTS	26,735	20,680	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000
08-35-21500	MAINTENANCE-ROAD EQUIP LABOR	3,166	180	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
08-35-21600	MAINT-OTHER EQUIP REPAIRS	-	-	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
08-35-21701	MEALS	743	562	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700
08-35-21702	LODGING	1,771	-	550	550	550	550	550	550	550	550
08-35-21703	TRANSPORTATION	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
08-35-21801	REGISTRATION	994	89	10,000	40,000	20,000	10,000	20,000	20,000	20,000	20,000
08-35-21802	CONTRACT WORK BY OTHERS	1,843	163,376	-	-	-	-	-	-	-	-
08-35-30001	TIME CLOCKS	-	-	-	-	-	-	-	-	-	-
08-35-30101	OFFICE SUPPLIES	1,244	1,308	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
08-35-30102	CHEMICAL SUPPLIES	1,233	-	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800
08-35-30103	JANITORIAL SUPPLIES	411	259	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
08-35-30104	TECHNICAL SUPPLIES	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
08-35-30105	MEDICAL SUPPLIES	99	202	300	300	300	300	300	300	300	300
08-35-30106	SHOP SUPPLIES-VEHICLES PARTS	7,570	3,393	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
08-35-30107	PLUMBING SUPPLIES	27	-	100	100	100	100	100	100	100	100
08-35-30108	ELECTRICAL SUPPLIES	-	-	200	200	200	200	200	200	200	200
08-35-30109	SHOP TOOLS	932	2,304	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
08-35-30110	SMALL TOOLS	5,543	1,925	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
08-35-30111	WEARING APPAREL	1,046	464	1,600	1,500	1,500	1,600	1,500	1,500	1,500	1,500

Street Revenue Account Number	Revised 1-1-2024 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mng'r Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
08-35-30112	SAFETY TRAINING	-	-	400	400	400	400	400	400	400
08-35-30201	MATERIAL-ASPHALTIC	151,843	29,922	170,000	170,000	170,000	170,000	170,000	170,000	170,000
08-35-30202	GRAVEL & BARROW	45,781	59,823	55,000	55,000	55,000	55,000	55,000	55,000	55,000
08-35-30203	GRADER BLADES	-	-	4,000	4,000	4,000	4,000	4,000	4,000	4,000
08-35-30205	MATERIAL-CONCRETE	14,833	2,921	20,000	20,000	20,000	20,000	20,000	20,000	20,000
08-35-30207	MATERIAL-STEEL PRODUCTS	30	213	1,000	1,000	1,000	1,000	1,000	1,000	1,000
08-35-30208	MATERIAL-LUMBER	404	70	1,000	1,000	1,000	1,000	1,000	1,000	1,000
08-35-30210	MATERIAL-GREASE & OIL	2,983	752	4,800	5,000	5,000	5,000	5,000	5,000	5,000
08-35-30211	MATERIAL-TIRES & REPAIR	2,857	286	15,000	15,000	15,000	15,000	15,000	15,000	15,000
08-35-30212	SALT & ICE MELT	16,118	26,309	36,000	36,000	36,000	36,000	36,000	36,000	36,000
08-35-30213	STORM DRAINS	18	127	28,000	28,000	28,000	28,000	28,000	28,000	28,000
08-35-30219	MATERIAL-FUEL MACHINERY	24,073	15,875	45,000	45,000	45,000	45,000	45,000	45,000	45,000
08-35-30301	TRAFFIC SIGNS	303	3,988	6,000	6,000	6,000	6,000	6,000	6,000	6,000
08-35-30302	SIGN POSTS	3,208	3,932	4,500	4,500	4,500	4,500	4,500	4,500	4,500
08-35-30304	GUIDE POST/DELINEATORS	-	-	750	750	750	750	750	750	750
08-35-30305	TRAFFIC SIGNAL SYSTEM	9,112	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
08-35-30306	PAVEMENT MARKINGS	8,665	2,399	10,000	10,000	10,000	10,000	10,000	10,000	10,000
08-35-30308	FLAGS, FLARES, BARRICADES	1,147	-	1,500	1,500	1,500	1,500	1,500	1,500	1,500
08-35-50302	PICKUP/TRUCK	48,098	53,537	55,000	-	-	-	-	-	-
08-35-50304	EQUIPMENT	-	-	-	-	-	-	-	-	-
08-35-50306	LOADERS/MOWERS	-	1,500	4,000	200,000	200,000	-	-	-	300,000
08-35-50308	SNOW REMOVAL EQUIP	-	214,957	210,000	-	-	-	-	-	-
08-35-50310	ASHPALT EQUIPMENT	-	-	-	40,000	40,000	-	-	-	-
08-35-51200	CONCRETE SURFACING	-	-	117,350	117,350	117,350	-	-	-	-
08-35-51201	SIGNAL LIGHTS	-	-	-	-	-	-	-	-	-
08-35-51207	STREET PROJECT NEW SALES TAX	14,698	-	-	-	-	-	-	-	-
08-35-51212	13TH & ELM ST ENGINEERING & CONS	-	-	-	-	-	-	-	-	-
08-35-51213	KING ST & KELLER DRIVE	-	-	-	395,500	395,500	-	1,500,000	-	-
08-35-51210	FORREST STREET	1,390,752	-	-	-	-	-	-	-	-
08-35-51215	14 AVE STORM DRAIN	2,528	-	-	-	-	-	-	-	-
08-35-51216	11TH AVE	-	-	211,860	423,600	423,600	-	-	-	-
08-35-51217	12TH AVE	-	-	211,860	426,600	426,600	-	-	-	-
08-35-51218	14TH AVE	-	-	106,150	-	-	-	-	-	-
08-35-51230	Industrial Park	-	-	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
08-35-51233	HICKORY SQUARE PROJ	-	-	1,000,000	1,569,100	1,569,100	1,000,000	1,000,000	1,000,000	1,000,000
08-35-51300	17J LINK BOND PAYMENT	190,550	172,050	192,200	189,600	189,600	189,600	189,600	189,600	189,600
08-35-51307	ADVERTISEMENT	25	114	500	500	500	500	500	500	500
08-35-51400	STORM WATER GRANTS/LOANS	-	-	-	-	-	-	-	-	-
08-35-51700	CRACK SEALING CONTRACT	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
08-35-60200	TRANS EOPR OCC TAX TO DEBT SVC	-	35,000	35,000	45,000	45,000	45,000	45,000	45,000	45,000
08-35-99900	TRANS TO EQUIPMENT RESERVE	151,577	200,868	200,000	200,000	150,000	100,000	100,000	100,000	100,000

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Street Expense Account Number	Revised 1-1-2024 Account Title	2022-2023 Prior Year Actual	2023-2024 Current Year Budget	2024-2025 Dept. Request Budget	2024-2025 Migr. Request Budget	2025-2026 Projected Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	
	TOTAL EXPENSE	2,807,369	1,605,940	4,873,477	6,213,632	6,143,632	3,957,643	5,482,733	4,308,639	4,035,387
	CAPITAL EQUIPMENT EXPENSES	-	216,457	214,000	240,000	240,000	-	-	300,000	-
	SALES TAX CAPITAL IMPROVEMENT EXPENSES	1,393,280	-	-	4,014,800	4,014,800	2,200,000	3,700,000	2,200,000	2,200,000
	OPERATING EXPENSES & CAP EQUIP EXP	1,414,089	1,605,940	4,873,477	2,198,832	2,128,832	1,757,643	1,782,733	2,108,639	1,835,387
	NET OPERATING & CAP EQUIP GAIN/LOSS	431,758	(40,921)	(2,858,247)	(255,644)	(185,644)	(54,455)	(79,545)	(105,451)	(132,199)

**
Unspent carry over from last FY

Electric Revenue Account Number	Revised 5-30-2025 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr. Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
13-03-60000	EQUIPMENT RESERVE FUND	132,000	48,799	47,000	-	-	-	-	-	-
13-03-60300	INDUSTRIAL	3,577,057	2,509,860	4,069,926	4,069,926	4,395,520	4,192,024	4,317,784	4,447,318	4,580,738
13-03-60400	IRRIGATION	11,289	7,727	10,500	10,500	10,500	10,815	11,139	11,474	11,818
13-03-60500	COMMERCIAL POWER	1,690,397	1,205,261	1,675,463	1,675,000	1,809,500	1,725,250	1,777,008	1,830,318	1,885,227
13-03-60600	CONVERSION PROJECT	56,353	36,415	60,000	60,000	60,000	61,800	63,654	65,564	67,531
13-03-60700	RESIDENTIAL	3,346,881	2,351,621	3,407,625	3,500,000	3,680,235	3,605,000	3,713,150	3,824,545	3,939,281
13-03-60800	GENERATION	-	-	-	180,000	180,000	185,400	190,962	196,691	202,592
13-03-61500	MISCELLANEOUS REVENUE	457,188	173,358	55,000	60,000	60,000	61,800	63,654	65,564	67,531
13-03-61501	SALES SLIPS/TRUCK LABOR TIME	214,799	14,749	150,000	55,000	55,000	56,650	58,350	60,100	61,903
13-03-61504	COST RECOVERY	54,437	22,400	-	15,000	15,000	15,450	15,914	16,391	16,883
13-03-61600	PROFIT ON SALES	-	-	-	-	-	-	-	-	-
13-03-61800	INTEREST INCOME	91,705	38,111	120,000	100,000	100,000	103,000	106,090	109,273	112,551
13-03-62000	CUSTOMER PENALTIES	11,925	12,759	12,000	12,000	12,000	12,360	12,731	13,113	13,506
13-03-62100	CASH SHORT/OVER	191	-	-	-	-	-	-	-	-
13-03-62200	POLE RENTAL	12,629	-	12,944	13,000	13,000	13,390	13,792	14,205	14,632
13-03-62300	FROM RESERVES / LOANS(GOLF)	21,822	21,822	21,822	21,822	21,822	22,477	23,151	23,845	24,561
13-03-65000	ELECTRIC DEP CC FEES	543	433	350	1,000	1,000	1,030	1,061	1,093	1,126
		9,679,216	6,443,314	9,642,630	9,773,248	10,413,577	10,066,445	10,368,439	10,679,492	10,999,877

Electric Admin Expense Account Number	Revised 5-30-2025 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr. Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
13-10-10301	SALARIES-FULL TIME	44,178	50,606	108,000	130,292	130,292	134,201	138,227	142,374	146,645
13-10-10306	SALARIES-OVERTIME	-	-	-	-	-	-	-	-	-
13-10-10307	ANNUAL BONUS	170	264	25	388	388	400	412	424	437
13-10-10308	LONGEVITY	266	283	-	609	609	627	646	665	685
13-10-10802	EMPLOYEES HOSP & LIFE	154	148	30,048	320	320	330	339	350	360
13-10-10900	EMPLOYEES RETIREMENT	3,092	2,466	6,710	9,191	9,191	9,467	9,751	10,043	10,345
13-10-11000	FICA-EMPLOYER'S SHARE	3,413	3,913	10,168	10,044	10,044	10,345	10,656	10,975	11,305
13-10-31700	CAP EX-EQUIPMENT	-	-	-	-	-	-	-	-	-
13-10-70200	NON CAPITAL EQUIP/TOOLS	-	-	1,000	500	500	500	500	500	500
13-10-70300	GAS & OIL	-	-	1,000	800	800	800	800	800	800
13-10-70500	DEPARTMENTAL SUPPLIES	-	-	500	500	500	500	500	500	500
13-10-70800	WEARING APPAREL	48	4	500	500	500	500	500	500	500
13-10-71300	MAINTENANCE VEHICLES	1,279	6	1,500	1,000	1,000	1,000	1,000	1,000	1,000
13-10-72400	MAINT OFFICE EQUIPMENT	-	-	800	1,000	1,000	1,000	1,000	1,000	1,000
13-10-74000	IT COMPUTER/NETWORKING	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
13-10-74001	IT CONTINGENCY	-	-	-	-	-	-	-	-	-
13-10-80700	INSURANCE-GENERAL	2,753	1,990	6,000	6,000	6,000	6,000	6,000	6,000	6,000
13-10-80800	INSURANCE-WORKMANS COMP	2,293	2,147	2,500	3,000	3,000	3,000	3,000	3,000	3,000
13-10-81600	TELEPHONE	-	-	900	-	-	-	-	-	-
13-10-81800	TRAVEL & TRAINING	-	518	3,000	1,500	1,500	1,500	1,500	1,500	1,500
13-10-81802	SAFETY TRAINING	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
13-10-81900	DUES & SUBSCRIPTIONS	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
13-10-82400	LEGAL SERVICES	-	-	-	-	-	-	-	-	-
13-10-90400	PROFESSIONAL SERVICES	16,687	-	-	-	-	-	-	-	-

74,332 62,345 177,651 170,644 170,644 175,169 179,830 184,631 189,576

Electric Distrib Expense Account Number	Revised 5-30-2025 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr. Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
13-11-10301	SALARIES-FULL TIME	629,551	488,638	688,354	667,639	667,639	691,006	715,192	740,223	766,131
13-11-10304	SALARIES-PART TIME	5,411	5,411	12,000	10,000	10,000	10,350	10,712	11,087	11,475
13-11-10305	SALARIES-ON CALL	5,579	1,918	12,000	10,000	10,000	10,350	10,712	11,087	11,475
13-11-10306	SALARIES-OVERTIME	3,488	975	10,000	10,000	10,000	10,350	10,712	11,087	11,475
13-11-10307	ANNUAL BONUS	18,977	6,429	6,022	6,216	6,216	6,434	6,659	6,892	7,133
13-11-10308	EMPLOYEES HOSP & LIFE	124,828	120,307	16,093	16,752	16,752	17,338	17,945	18,573	19,223
13-11-10900	EMPLOYEES RETIREMENT	26,137	22,336	192,050	203,613	203,613	210,739	218,115	225,749	233,651
13-11-11000	FICA-EMPLOYER'S SHARE	48,368	37,584	50,434	49,043	49,043	50,760	52,536	54,375	56,278
13-11-30400	CAP EXP-DISASTER RECOVERY	-	-	500,000	500,000	500,000	517,500	535,613	554,359	573,762
13-11-30800	CAP EXP-POLES TOWERS & FIXTURES	4,785	-	150,000	100,000	100,000	103,500	107,123	110,872	114,752
13-11-30900	CAP EXP-OVERHEAD CONDUCTORS	-	-	-	-	-	-	-	-	-
13-11-31000	CAP EXP-MATRL UG CONV/DEV/CONV	595,838	293,002	525,000	575,000	575,000	595,125	615,954	637,513	659,826
13-11-31005	CABELAS 1 REDUNDANT EXP	-	-	-	-	-	-	-	-	-
13-11-31300	CAP EXP-METERS	-	12,069	35,000	20,000	20,000	20,700	21,425	22,174	22,950
13-11-31401	CAP EXP-MAJOR EQUIPMENT	134,269	52,474	47,000	-	-	-	-	-	-
13-11-31403	CAP EXP-SUBSTATION	776,012	1,466,205	2,240,950	200,000	200,000	207,000	214,245	221,744	229,505
13-11-31600	CAP EXP-OFFICE FIXTURES/FURN	-	-	-	-	-	-	-	-	-
13-11-31700	CAP EXP-TRANSPORTATION EQUIP	-	-	-	-	-	-	-	-	-
13-11-34000	SOUTH SIDNEY ANNEXATION	-	-	-	-	-	-	-	-	-
13-11-34300	CAP EXP-LOAD MONITORING EQUIP	-	85,744	100,000	85,000	85,000	87,975	91,054	94,241	97,539
13-11-35500	CAP EXP-COMPUTER UPGRADES	-	-	-	5,000	5,000	5,175	5,356	5,544	5,738
13-11-35600	CAP EXP-WEARING CONTROLS/SIR	-	-	-	1,000	1,000	1,035	1,071	1,109	1,148
13-11-70100	OFFICE SUPPLIES	1,299	1,957	5,000	5,000	5,000	5,175	5,356	5,544	5,738
13-11-70200	NON CAPITAL EQUIP/TOOLS	8,036	7,728	9,000	10,000	10,000	10,350	10,712	11,087	11,475
13-11-70300	GAS & OIL	22,212	16,382	23,000	50,000	50,000	51,750	53,561	55,436	57,376
13-11-70400	SAFETY EQUIPMENT	8,435	6,979	5,000	15,000	15,000	15,525	16,068	16,631	17,213
13-11-70500	DEPARTMENTAL SUPPLIES	17,646	11,559	50,000	50,000	50,000	51,750	53,561	55,436	57,376
13-11-70503	BORING MACHINE SUPPLIES	16,765	3,301	15,000	15,000	15,000	15,525	16,068	16,631	17,213
13-11-70505	ELECTRICIAN SUPPLIES	9,838	1,957	10,000	10,000	10,000	10,350	10,712	11,087	11,475
13-11-70800	WEARING APAREL	4,408	10,675	10,000	10,000	10,000	10,350	10,712	11,087	11,475
13-11-71200	MAINTENANCE BLDG & STRUCTURE	5,983	1,382	6,000	6,000	6,000	6,210	6,427	6,652	6,885
13-11-71201	MAINTENANCE SUBSTATION	12,586	5,087	37,500	50,000	50,000	51,750	53,561	55,436	57,376
13-11-71300	MAINTENANCE VEHICLES	18,205	9,612	10,000	15,000	15,000	15,525	16,068	16,631	17,213
13-11-71400	MAINTENANCE MAJOR EQUIPMENT	24,735	6,964	20,000	25,000	25,000	25,875	26,781	27,718	28,688
13-11-71500	MAINTENANCE GROUNDS	-	-	1,500	1,500	1,500	1,553	1,607	1,663	1,721
13-11-71600	MAINTENANCE RADIO	-	-	-	-	-	-	-	-	-
13-11-71700	MAINTENANCE METERS	592	3,577	7,500	7,000	7,000	7,245	7,499	7,761	8,033
13-11-71900	MAINTENANCE STREET LIGHTS	7,591	6,718	10,000	10,000	10,000	10,350	10,712	11,087	11,475
13-11-72000	MAINTENANCE OVERHEAD SYSTEM	-	1,599	15,000	20,000	20,000	20,700	21,425	22,174	22,950
13-11-72100	MAINT TRANSFERS & DEVICES	1,731	20	-	10,000	10,000	10,350	10,712	11,087	11,475
13-11-72200	MAINT MACHINE GEN EQUIPMENT	2,189	285	15,000	10,000	10,000	10,350	10,712	11,087	11,475
13-11-72500	MAINT WARNING CONTROL/SIREN	-	2,110	3,500	3,500	3,500	3,623	3,749	3,881	4,016
13-11-72700	MAINT SERVICES	4,841	25,691	3,500	10,000	10,000	10,350	10,712	11,087	11,475

Electric Distrib	Revised 1-1-2024	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Expense	Account Title	Prior Year Actual	Current Year To Date	Current Year Budget	Dept Request Budget	Mng'r Request Budget	Projected Budget					
13-11-73000	MAINT TRANSFORMERS - PCB	-	-	-	1,300	1,300	1,346	1,393	1,441	1,492	1,441	1,492
13-11-73600	MAINT UNDERGROUND SYSTEM	28,398	11,541	22,500	20,000	20,000	20,700	21,425	22,174	22,950	22,174	22,950
13-11-73700	MAINT POLES & TOWERS	-	-	2,500	2,500	2,500	2,588	2,678	2,772	2,869	2,772	2,869
13-11-74000	IT COMPUTER/NETWORKING	3,078	4,358	5,000	8,500	8,500	8,798	9,105	9,424	9,754	9,424	9,754
13-11-74100	TIME CLOCKS	-	-	-	-	-	-	-	-	-	-	-
13-11-74200	METER READ CUSTACCTG/POSTAGE	12,000	15,000	15,000	10,000	10,000	10,350	10,712	11,087	11,475	11,087	11,475
13-11-74900	AMI/METER SUPPORT	13,876	11,692	17,000	17,000	17,000	17,595	18,211	18,848	19,508	18,848	19,508
13-11-75000	MDSE JOBBING/CONTRACTING	-	-	-	-	-	-	-	-	-	-	-
13-11-75700	LUBE OIL	81	-	45,000	45,000	45,000	46,575	48,205	49,892	51,639	49,892	51,639
13-11-76300	PURCHASED POWER	5,340,118	4,013,976	6,135,214	6,400,000	6,400,000	6,624,000	6,855,840	7,095,794	7,344,147	7,095,794	7,344,147
13-11-80700	INSURANCE-GENERAL	93,310	107,170	99,209	109,209	109,209	113,031	116,987	121,082	125,320	121,082	125,320
13-11-80800	INSURANCE-WORKMANS COMP	11,273	15,621	19,625	19,625	19,625	20,312	21,023	21,759	22,520	21,759	22,520
13-11-81400	UTILITIES	18,268	14,842	16,000	22,000	22,000	22,770	23,567	24,392	25,246	24,392	25,246
13-11-81500	NATURAL GAS	6,920	3,597	12,000	10,000	10,000	10,350	10,712	11,087	11,475	11,087	11,475
13-11-81600	TELEPHONE	7,045	8,350	6,500	6,500	6,500	6,728	6,963	7,207	7,459	7,207	7,459
13-11-81800	TRAINING & TRAVEL	14,189	8,310	25,000	25,000	25,000	25,875	26,781	27,718	28,688	27,718	28,688
13-11-81802	SAFETY TRAINING	2,420	1,512	6,500	5,000	5,000	5,175	5,356	5,544	5,738	5,544	5,738
13-11-81900	DUES & SUBSCRIPTIONS	2,651	11,035	10,000	10,000	10,000	10,350	10,712	11,087	11,475	11,087	11,475
13-11-82400	LEGAL	8,993	2,505	10,000	10,000	10,000	10,350	10,712	11,087	11,475	11,087	11,475
13-11-82500	ADVERTISING	328	285	750	750	750	776	803	832	861	832	861
13-11-83800	FRANCHISE FEES	455,369	471,782	500,000	500,000	500,000	517,500	535,613	554,359	573,762	554,359	573,762
13-11-84900	CREDIT CARD FEE	86,620	616	30,000	30,000	30,000	31,050	32,137	33,262	34,426	33,262	34,426
13-11-84901	BAD DEBT COLLECTION FEES	1,553	2,111	3,000	3,000	3,000	3,105	3,214	3,326	3,443	3,326	3,443
13-11-84902	RESIDENTIAL REBATES	2,708	1,350	3,250	3,250	3,250	3,364	3,481	3,603	3,729	3,603	3,729
13-11-85000	CHRISTMAS LIGHTS/MAINT	598	404	250	600	600	621	643	665	689	665	689
13-11-90400	PROFESSIONAL CONSULTANTS	24,053	22,697	30,000	40,000	40,000	41,400	42,849	44,349	45,901	44,349	45,901
13-11-90700	ADMINISTRATION FEES	364,589	182,295	364,500	364,500	364,500	377,258	390,462	404,128	418,272	404,128	418,272
13-11-90701	ECONOMIC DEVELOPMENT FEE	141,253	62,033	196,678	202,511	202,511	209,599	216,935	224,528	232,386	224,528	232,386
13-11-90710	13TH AVE BLDG EXP	-	-	-	-	-	-	-	-	-	-	-
13-11-99700	TRANS TO EQUIPMENT RESERVE	152,403	151,109	150,000	200,000	200,000	207,000	214,245	221,744	229,505	221,744	229,505
13-11-99800	CONTINGENCY	19,352	12,566	50,000	40,000	40,000	41,400	42,849	44,349	45,901	44,349	45,901
13-11-99900	TRANSFER FOR CASH ALLOCATIONS	-	-	-	-	-	-	-	-	-	-	-
	DISTRIBUTION EXPENSE	9,356,363	7,864,894	12,673,831	10,953,635	10,953,635	11,337,012	11,733,808	12,144,491	12,569,548	12,144,491	12,569,548
	ADMINISTRATION EXPENSE	74,332	62,345	177,651	170,644	170,644	175,169	179,830	184,631	189,576	184,631	189,576
	TOTAL ELECTRIC EXPENSE	9,430,695	7,927,239	12,851,482	11,124,279	11,124,279	11,512,182	11,913,638	12,329,122	12,759,124	12,329,122	12,759,124
	TOTAL EXPENSES MINUS DISASTER RECOVERY	9,430,695	7,927,239	12,851,482	11,124,279	11,124,279	11,512,182	11,913,638	12,329,122	12,759,124	12,329,122	12,759,124
	TOTAL REVENUES MINUS EXPENSES	248,521	(1,483,925)	(3,208,852)	(1,351,031)	(710,702)	(1,445,736)	(1,545,199)	(1,649,630)	(1,759,248)	(1,649,630)	(1,759,248)
	MINUS PROJECTS	1,024,532	(17,721)	(967,902)	(1,151,031)	(510,702)	(1,238,736)	(1,330,954)	(1,427,887)	(1,529,743)	(1,427,887)	(1,529,743)

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Water Revenue Account Number	Revised 5-30-2025 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
14-03-60000	EQUIPMENT RESERVE FUND	43,854	-	-	150,000	150,000	-	-	-	-
14-03-60411	INSURANCE DIVIDENDS	1,819	-	-	-	-	-	-	-	-
14-03-60419	FEDERAL COVID-19 RELIEF	-	-	-	-	-	-	-	-	-
14-03-61000	WATER SALES	1,487,465	989,140	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000
14-03-61300	COST ADJ/WDA	235,949	175,217	240,000	235,000	235,000	235,000	235,000	235,000	235,000
14-03-61400	CROP INCOME	31,844	36,589	20,000	25,000	25,000	25,000	25,000	25,000	25,000
14-03-61500	MISCELLANEOUS REVENUE	26,272	21,286	2,500	2,500	2,500	2,500	2,500	2,500	2,500
14-03-61504	COST RECOVERY	10,364	8,450	6,000	6,000	6,000	6,000	6,000	6,000	6,000
14-03-61505	TAP FEES	3,283	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000
14-03-61800	INTEREST INCOME	26,858	10,746	25,000	20,000	20,000	20,000	20,000	20,000	20,000
14-03-62300	FROM RESERVES	-	-	-	87,000	87,000	87,000	87,000	87,000	87,000
14-03-62700	INTERCHANGE CONNECTION FEES	-	-	-	-	-	-	-	-	-
14-03-62900	SID WATER CONTRACT	-	-	-	-	-	-	-	-	-
14-03-64000	SRF LOAN	-	-	-	-	-	-	-	-	-
WATER REVENUE		1,867,708	1,241,427	1,746,500	1,978,500	1,978,500	1,828,500	1,828,500	1,828,500	1,828,500
WATER REVENUE MINUS DEBT SERVICE REVENUE		1,631,759	1,066,210	1,506,500	1,743,500	1,743,500	1,593,500	1,593,500	1,593,500	1,593,500

Water Expense Account Number	Revised 5-30-2025 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
14-20-10301	SALARIES-FULL TIME	253,179	195,419	259,823	262,584	262,584	271,774	281,287	291,132	301,321
14-20-10304	SALARIES-PART TIME	2,065	-	15,000	15,000	15,000	15,525	16,068	16,631	17,213
14-20-10305	SALARIES-ON CALL	3,285	1,987	4,000	4,000	4,000	4,140	4,285	4,435	4,590
14-20-10306	SALARIES-OVERTIME	4,763	3,432	10,000	10,000	10,000	10,350	10,712	11,087	11,475
14-20-10307	ANNUAL BONUS	1,687	2,000	2,172	2,387	2,387	2,471	2,557	2,647	2,739
14-20-10308	LONGEVITY	2,029	1,963	2,860	3,167	3,167	3,278	3,393	3,511	3,634
14-20-10802	EMPLOYEES HOSP & LIFE	32,680	39,117	52,025	86,104	86,104	89,118	92,237	95,465	98,806
14-20-10900	EMPLOYEES RETIREMENT	14,710	11,183	19,141	19,470	19,470	20,151	20,857	21,587	22,342
14-20-11000	FICA-EMPLOYER'S SHARE	19,673	15,060	22,480	22,731	22,731	23,527	24,350	25,202	26,084
14-20-21203	PROPERTY TAXES/FARM LAND	16,944	12,519	18,000	20,000	20,000	20,000	20,000	20,000	20,000
14-20-30101	CAP EXP-LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-
14-20-30400	CAP EXP-DISASTER RECOVERY	-	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000
14-20-30600	CAP EXP-MAJOR MECH EQUIP	54,803	-	-	100,000	100,000	-	-	-	-
14-20-31300	CAP EXP-METERS	-	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000
14-20-31501	VEHICLES	47,158	-	-	50,000	50,000	-	-	-	-
14-20-32301	CAP EXP-WATER PROJECT	-	-	-	-	-	-	-	-	-
14-20-32311	CAP EXP MISC EQUIP	-	-	-	7,000	7,000	-	-	-	-
14-20-70100	OFFICE SUPPLIES	1,299	2,633	4,000	4,000	4,000	4,000	4,000	4,000	4,000
14-20-70200	NON CAPITAL EQUIP/TOOLS	1,380	1,582	1,500	1,500	1,500	1,500	1,500	1,500	1,500
14-20-70300	GAS & OIL	13,388	8,155	15,000	15,000	15,000	15,000	15,000	15,000	15,000
14-20-70400	SAFETY EQUIPMENT	480	866	1,200	1,200	1,200	1,200	1,200	1,200	1,200
14-20-70500	DEPARTMENTAL SUPPLIES	8,927	7,245	8,000	8,000	8,000	8,000	8,000	8,000	8,000
14-20-70700	JANITORIAL SUPPLIES	-	-	-	-	-	-	-	-	-
14-20-70800	WEARING APPAREL	1,011	344	1,200	1,200	1,200	1,200	1,200	1,200	1,200
14-20-71200	MAINTENANCE BLDG & STRUCTURE	6,398	2,490	12,000	12,000	12,000	12,000	12,000	12,000	12,000
14-20-71202	MAINTENANCE GROUNDS/FARM	6,066	5,400	6,000	6,500	6,500	6,500	6,500	6,500	6,500
14-20-71300	MAINTENANCE VEHICLES	5,945	2,241	7,000	7,000	7,000	7,000	7,000	7,000	7,000
14-20-71400	MAINTENANCE EQUIPMENT	45,244	81,553	60,000	45,000	45,000	45,000	45,000	45,000	45,000
14-20-71500	MAINTENANCE GROUNDS	-	57	300	300	300	300	300	300	300
14-20-71600	MAINTENANCE RADIO	-	-	250	250	250	250	250	250	250
14-20-71700	MAINTENANCE METERS	28,256	24,985	40,000	40,000	40,000	30,000	30,000	30,000	30,000
14-20-72500	MAINT FIRE HYDRANT	-	-	12,500	15,000	15,000	15,000	15,000	15,000	15,000
14-20-72600	MAINT MAINS	51,167	54,319	45,000	45,000	45,000	45,000	45,000	45,000	45,000
14-20-72700	MAINTENANCE SERVICES	14,414	16,195	30,000	30,000	30,000	30,000	30,000	30,000	30,000
14-20-73300	LABORATORY EXPENSES	6,596	5,011	7,000	7,000	7,000	7,000	7,000	7,000	7,000
14-20-73400	MAINT WATER STORAGE SYSTEM	13,226	93,530	90,000	156,000	156,000	90,000	90,000	90,000	90,000
14-20-74000	IT COMPUTER/NETWORKING	11,074	8,644	12,000	12,000	12,000	12,000	12,000	12,000	12,000

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Water Expense Account Number	Revised 1-1-2024 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mfgr. Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
14-20-74200	POSTAGE	5,500	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
14-20-80700	INSURANCE-GENERAL	71,977	82,215	75,000	78,500	78,500	81,248	84,091	87,034	90,081
14-20-80800	INSURANCE-WORKMANS COMP	16,078	20,014	25,000	25,000	25,000	25,875	26,781	27,718	28,688
14-20-81400	UTILITIES	276,961	234,814	280,000	280,000	280,000	280,000	280,000	280,000	280,000
14-20-81500	NATURAL GAS	1,188	1,005	3,500	3,500	3,500	3,500	3,500	3,500	3,500
14-20-81600	TELEPHONE	1,407	1,511	1,500	1,500	1,500	1,500	1,500	1,500	1,500
14-20-81800	TRAINING & TRAVEL	5,757	2,628	7,000	7,000	7,000	7,000	7,000	7,000	7,000
14-20-81802	SAFETY TRAINING	-	-	-	-	-	-	-	-	-
14-20-81900	DUES & SUBSCRIPTIONS	663	603	1,200	1,200	1,200	1,200	1,200	1,200	1,200
14-20-82400	PROFESSIONAL CONSULTANTS	-	-	-	-	-	-	-	-	-
14-20-82401	LEGAL PROF SVC/MDC INVEST	-	-	-	-	-	-	-	-	-
14-20-82500	ADVERTISING	827	912	1,700	1,700	1,700	1,700	1,700	1,700	1,700
14-20-83700	RENTS/FEES/LEASES	-	-	500	500	500	500	500	500	500
14-20-83800	FRANCHISE FEES	73,869	75,052	85,000	85,000	85,000	85,000	85,000	85,000	85,000
14-20-84900	CREDIT CARD FEES	17,128	-	13,000	13,000	13,000	13,000	13,000	13,000	13,000
14-20-86600	GIS	-	-	-	-	-	-	-	-	-
14-20-90700	ADMIN ASSISTANT FEE	124,500	62,250	124,500	124,500	124,500	124,500	124,500	124,500	124,500
14-20-90801	INTEREST EXPENSE	-	-	-	-	-	-	-	-	-
14-20-90800	BOND PMT 2016 PROJECT	-	-	240,000	235,000	235,000	235,000	235,000	235,000	235,000
14-20-91100	WDA TO BOND A/C	-	-	25,000	38,000	30,000	30,000	30,000	30,000	30,000
14-20-99700	TRANS TO EQUIPMENT RESERVE	25,995	25,720	25,000	38,000	30,000	30,000	30,000	30,000	30,000
TOTAL EXPENSES		1,289,695	1,110,655	1,867,351	2,129,793	2,111,793	1,907,306	1,926,467	1,946,299	1,966,824
TOTAL EXPENSES MINUS DEBT SERVICE EXPENSE AND DISASTER RECOVERY		1,289,695	1,110,655	1,427,351	1,694,793	1,676,793	1,472,306	1,491,467	1,511,299	1,531,824
TOTAL REVENUES MINUS DEBT SERVICE REVENUE		1,631,759	1,066,210	1,506,500	1,743,500	1,743,500	1,593,500	1,593,500	1,593,500	1,593,500
TOTAL REVENUES MINUS EXPENSES		342,065	(44,444)	79,149	48,707	66,707	121,194	102,033	82,201	61,676
OPERATING EXP ONLY		1,161,739	1,084,935	1,182,351	1,279,793	1,269,793	1,222,306	1,241,467	1,261,299	1,281,824

* HYPOCHLORITE GENERATOR - POSSIBLE MULTIPLE YEAR PROJECT
 ** PICK-UP
 *** NEPTUNE BACKUP METER READER
 **** STATE NDEE RECMENDATION SEAL ROOF LIDS & EXTEND OVERFLOW TUBING TO GROUND

Sewer Expense Account Number	Revised 5-30-2025 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year To Date	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mng'r Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
15-31-10301	SALARIES-FULL TIME	60,050	68,373	88,815	92,352	92,352	95,123	97,976	100,916	103,943
15-31-10304	SALARIES-PART TIME	-	-	-	-	-	-	-	-	-
15-31-10305	SALARIES-ON CALL	529	1,238	2,000	2,000	2,000	2,060	2,122	2,185	2,251
15-31-10306	SALARIES-OVERTIME	2,365	2,243	2,000	2,000	2,000	2,060	2,122	2,185	2,251
15-31-10307	ANNUAL BONUS	25	110	112	267	267	275	283	292	301
15-31-10308	LONGEVITY	-	21	206	214	214	220	227	234	241
15-31-10802	EMPLOYEES HOSP & LIFE	17,100	30,538	31,199	48,817	48,817	50,282	51,790	53,344	54,944
15-31-10900	EMPLOYEES RETIREMENT	699	2,505	6,240	6,640	6,640	6,839	7,044	7,256	7,473
15-31-11000	FICA-EMPLOYER'S SHARE	4,673	5,288	6,819	7,409	7,409	7,631	7,860	8,096	8,339
15-31-30600	CAP EXP EQUIPMENT	-	-	-	-	-	-	-	-	-
15-31-31501	VEHICLES	43,854	-	-	-	-	-	-	-	-
15-31-32301	CAP EXP-SEWER PROJECT	-	-	-	-	-	-	-	-	-
15-31-70101	OFFICE SUPPLIES	1,123	856	2,000	2,000	2,000	2,000	2,000	2,000	2,000
15-31-70200	NON CAPITAL EQUIP/TOOLS	597	582	2,000	2,000	2,000	2,000	2,000	2,000	2,000
15-31-70300	GAS & OIL	7,709	8,374	12,000	12,000	12,000	12,000	12,000	12,000	12,000
15-31-71200	MAINT BLDG & STRUCTURE	-	695	2,000	2,000	2,000	2,000	2,000	2,000	2,000
15-31-71300	MAINTENANCE VEHICLES	5,319	1,878	5,000	5,000	5,000	5,000	5,000	5,000	5,000
15-31-71400	MAINT MAJOR EQUIPMENT	8,716	12,791	20,000	20,000	20,000	20,000	20,000	20,000	20,000
15-31-71600	MAINTENANCE RADIOS	-	-	250	-	-	-	-	-	-
15-31-71800	MAINT SM TOOL/EQUIP	805	243	1,500	1,500	1,500	1,500	1,500	1,500	1,500
15-31-72600	MAINT MAINS	25,668	20,547	40,000	40,000	30,000	30,000	30,000	30,000	30,000
15-31-74000	IT COMPUTER/NETWORKING	4,546	4,488	4,500	4,500	4,500	4,500	4,500	4,500	4,500
15-31-74200	POSTAGE	6,000	6,083	6,000	6,000	6,000	6,000	6,000	6,000	6,000
15-31-81400	UTILITIES	5,020	4,130	6,000	6,000	6,000	6,000	6,000	6,000	6,000
15-31-81500	NATURAL GAS	1,188	1,005	2,400	2,400	2,400	2,400	2,400	2,400	2,400
15-31-81600	TELEPHONE	1,239	924	1,000	1,000	1,000	1,000	1,000	1,000	1,000
15-31-81700	INTERNET ACCESS	1,118	1,813	2,500	2,500	2,500	2,500	2,500	2,500	2,500
15-31-81800	TRAINING & TRAVEL	219	-	750	750	750	750	750	750	750
15-31-81900	DUES & SUBSCRIPTIONS	27	24	500	500	500	500	500	500	500
15-31-83700	RENTS/FEES/LEASES	-	-	500	500	500	500	500	500	500
15-31-84900	CREDIT CARD FEES	13,942	-	8,500	8,500	8,500	8,500	8,500	8,500	8,500
15-31-99700	TRANS TO EQUIPMENT RESERVE	25,246	25,191	25,000	25,000	25,000	25,000	25,000	25,000	25,000

237,778 199,942 279,791 301,849 291,849 296,640 301,575 306,657 311,893

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16-56-10301	SALARIES-FULL TIME	436,375	333,167	451,235	458,765	458,765	472,528	486,704	501,305	516,344
16-56-10304	SALARIES-PART TIME	18,489	17,030	30,000	30,000	30,000	30,900	31,827	32,782	33,765
16-56-10306	SALARIES-OVERTIME	19,718	18,731	30,000	30,000	30,000	30,900	31,827	32,782	33,765
16-56-10307	ANNUAL BONUS	4,128	4,319	5,096	4,876	4,876	5,022	5,173	5,328	5,488
16-56-10308	LONGEVITY	8,711	7,194	10,325	10,384	10,384	10,696	11,016	11,347	11,687
16-56-10802	EMPLOYEES HOSP & LIFE	114,852	110,335	162,979	196,853	196,853	202,759	208,841	215,107	221,560
16-56-10900	EMPLOYEES RETIREMENT	17,803	17,025	32,848	35,282	35,282	36,340	37,431	38,554	39,710
16-56-11000	FICA-EMPLOYER'S SHARE	35,572	27,849	40,289	40,853	40,853	42,079	43,341	44,641	45,980
16-56-30600	CAP EXP-MAJOR MECH EQUIP	178,000	-	18,000	18,000	18,000	18,000	18,000	18,000	18,000
16-56-31401	SANITATION TRUCK	-	-	-	495,000	-	-	-	-	-
16-56-31407	LANDFILL CLOSURE FUND	44,688	43,544	45,500	45,000	45,000	45,500	46,000	46,500	47,000
16-56-31409	BALER BLDG ADD	-	-	-	-	-	-	-	-	-
16-56-31501	VEHICLES	115,196	279,866	50,000	-	-	-	-	-	-
16-56-****	Land Purchase	436,375	333,167	451,235	21,440	21,440	-	-	-	-
16-56-33501	LANDFILL CELL BOND PMT	110,685	90,056	107,950	110,000	110,000	-	-	-	-
16-56-45000	WOOD CHIPS	-	-	-	-	-	-	-	-	-
16-56-70200	NON CAPITAL EQUIP/TOOLS	662	500	4,000	4,000	4,000	4,000	4,000	4,000	4,000
16-56-70300	GAS & OIL	84,185	55,509	110,000	110,000	110,000	110,000	110,000	110,000	110,000
16-56-70500	DEPARTMENTAL SUPPLIES	3,788	3,630	6,000	7,000	7,000	7,000	7,000	7,000	7,000
16-56-70501	BALER WIRE	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000
16-56-70700	JANITORIAL SUPPLIES	-	-	-	-	-	-	-	-	-
16-56-70800	WEARING APPAREL	610	1,404	1,400	1,400	1,400	1,400	1,400	1,400	1,400
16-56-70900	COLLECTION CONTAINERS	24,678	4,384	20,000	20,000	20,000	20,000	20,000	20,000	20,000
16-56-71200	MAINT BLDG & STRUCTURE	14,533	-	18,000	24,000	24,000	24,000	24,000	24,000	24,000
16-56-71202	MAINTENANCE-FARMLAND	-	-	-	-	-	-	-	-	-
16-56-71300	MAINTENANCE VEHICLES	72,315	117,339	60,000	115,000	115,000	115,000	115,000	115,000	115,000
16-56-71400	MAINT MAJOR EQUIPMENT	50,710	35,126	75,000	75,000	75,000	75,000	75,000	75,000	75,000
16-56-71502	MAINT GROUNDS	804	-	3,000	82,000	82,000	82,000	82,000	82,000	82,000
16-56-72200	MAINTENANCE CONTAINERS	1,304	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000
16-56-74000	IT COMPUTERS/NETWORKING	588	1,534	2,000	4,000	4,000	4,000	4,000	4,000	4,000
16-56-74100	TIME CLOCKS	-	-	-	-	-	-	-	-	-
16-56-74200	POSTAGE	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
16-56-74600	PEST CONTROL	1,200	900	1,300	1,300	1,300	1,300	1,300	1,300	1,300
16-56-80700	INSURANCE-GENERAL	107,624	102,889	110,000	113,300	113,300	116,699	120,200	123,806	127,520
16-56-80800	INSURANCE-WORKMANS COMP	52,429	62,864	53,000	54,590	54,590	56,228	57,915	59,652	61,442
16-56-81400	UTILITIES	15,900	15,615	24,000	30,000	30,000	30,900	31,827	32,782	33,765
16-56-81500	NATURAL GAS/PROPANE	11,944	9,543	16,000	14,000	14,000	14,420	14,853	15,298	15,757

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16-56-81600	TELEPHONE	3,349	2,042	4,100	4,100	4,100	4,100	4,100	4,100	4,100
16-56-81700	INTERNET ACCESS	1,149	949	1,500	3,100	3,100	3,100	3,100	3,100	3,100
16-56-81701	T/S INTERNET	-	-	-	-	-	-	-	-	-
16-56-81800	TRAINING & TRAVEL	4,742	5,907	6,000	6,000	6,000	6,000	6,000	6,000	6,000
16-56-81802	SAFETY TRAINING	-	-	-	-	-	-	-	-	-
16-56-81900	DUES & SUBSCRIPTIONS	1,113	1,513	4,000	11,000	11,000	11,000	11,000	11,000	11,000
16-56-82402	GROUND WATER MONITORING	5,358	9,785	12,000	12,000	12,000	12,000	12,000	12,000	12,000
16-56-82500	ADVERTISING/PROMOTION	-	-	-	-	-	-	-	-	-
16-56-83200	MISCELLANEOUS SVCE	-	-	1,500	1,500	1,500	1,500	1,500	1,500	1,500
16-56-83800	FRANCHISE FEES	95,563	99,919	88,000	105,000	105,000	105,000	105,000	105,000	105,000
16-56-84900	CREDIT CARD FEE	15,733	1,671	15,000	15,000	150,000	150,000	150,000	150,000	150,000
16-56-89900	SALES TAX PAYABLE	15	21	500	500	500	500	500	500	500
16-56-90700	ADMIN ASSIST FEE	127,760	63,880	127,760	127,760	127,760	127,760	127,760	127,760	127,760
16-56-90705	FEES/NDEQ/OTHER	57,944	30,618	72,000	60,000	60,000	60,000	60,000	60,000	60,000
16-56-91000	ANNUAL/SOLID DISPOSAL FEE	7,750	-	7,750	7,750	7,750	7,750	7,750	7,750	7,750
16-56-99700	TRANS TO EQUIPMENT FUND	50,498	70,255	70,000	100,000	100,000	100,000	100,000	100,000	100,000
SOLID WASTE EXPENSES		2,360,839	1,986,583	2,365,267	2,621,753	2,261,753	2,161,380	2,193,364	2,226,293	2,260,194
SOLID WASTE REVENUE		2,121,113	1,635,579	1,933,200	1,840,200	1,840,200	1,840,200	1,840,200	1,840,200	1,840,200
SOLID WASTE REVENUES MINUS EXPENSES		(239,727)	(351,004)	(432,067)	(781,553)	(421,553)	(321,180)	(353,164)	(386,093)	(419,994)

* New sanitation truck - I want to hear more about this before I can sign off on it.

** Reclaim land from Sandhills Global

*** Last Bond payment on current cell - We need to have a conversation about a new cell and costs