APPROVED BUDGET
AS OF: DECEMBER 31ST, 2025

101-GENERAL FUND

REVENUES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TAXES								
101-31101 GENERAL PROPERTY TAXES	1,327,406	1,411,492	1,484,597	1,582,356	1,554,453	622,385	0	1,712,783
101-31102 PRIOR YEARS' PROPERTY TAXES	12,769	13,604	6,668	12,000	12,404	0	0	12,000
101-31107 MOBILE HOME TAX	1,647	1,643	1,598	1,500	1,173	0	0	1,500
101-31108 PRIOR YEARS TAX ON MOBILE HOME	145	212	32	100	0	0	0	100
101-31109 TIF #3	58,653	54,571	62,123	65,000	67,290	0	0	65,000
101-31300 SALES TAX	1,638,750	1,835,941	1,843,379	1,800,000	1,945,385	0	0	1,825,000
101-31900 PENALTY & INTEREST PRIOR YEARS	2,356	2,793	1,601	3,000	2,605	0	0	2,500
101-31950 TIF #1 COUNTY FAIR	70,749	65,420	68,776	75,000	76,602	0	0	70,000
TOTAL TAXES	3,112,475	3,385,676	3,468,774	3,538,956	3,659,914	622,385	0	3,688,883

31101 GENERAL PROPERTY TAXES PERMANENT NOTES:
2.84% Growth ($44,940) + 2.90% CPI ($47,472) + Stored CPI ($49,845) = $142,257
2025 Levy $1,582,394
Mill levy 3.93%
Reference FO Spreadsheet regarding mill levy explanation.

31109 TIF #3 PERMANENT NOTES:
SE Industrial Park $800,000 TIF #3

31300 SALES TAX PERMANENT NOTES:
2020 Total Sales Tax $1,362,405
2021 Total Sale Tax $1,478,328
2022 Total Sales Tax $1,719,361
2023 Total Sales Tax $1,917,862
2024 currently trending a 1.3% increase (June `24). Assuming a concervative 1% increase - 2025 Est. $1.8M

31950 TIF #1 COUNTY FAIR PERMANENT NOTES:
DR Lumber, Dental Office,County Fair & Ace Hardware TIF #1 Property Tax received by County. Everything received has a corresponding Expense -sent to CorTrust Bank to pay off the Debt. See Debt Capacity Worksheet for Outstanding Balance.

REVENUES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
LICENSES & PERMITS								
101-32010 MALT BEVERAGE LICENSES	1,750	1,750	1,300	1,200	1,200	0	0	1,200
101-32020 LIQUOR LICENCES	9,250	8,800	8,450	8,500	9,850	0	0	8,000
101-32023 CANNABIS LICENSE	5,000	0	0	0	0	0	0	0
101-32025 GOLF CART LICENSE	355	455	575	500	535	0	0	500
101-32030 PET LICENSES	300	195	165	200	160	0	0	200
101-32035 CHICKEN PERMIT	50	0	25	0	75	0	0	0
101-32040 BUILDING PERMITS	24,331	20,083	30,259	20,000	24,609	0	0	20,000
101-32050 GARBAGE HAULERS' LICENCES	600	600	600	600	600	0	0	600
101-32070 PEDDLERS LICENSE	245	245	560	500	595	0	0	500
101-32090 OUTDOOR DANCE PERMITS	400	0	1,100	500	800	0	0	750
TOTAL LICENSES & PERMITS	42,281	32,128	43,034	32,000	38,424	0	0	31,750

101-GENERAL FUND

REVENUES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
INTERGOVERNMENTAL REV								
101-33110 FED TRANS GRANT-5311	0	0	116,850	0	0	0	0	0
101-33111 FED REC TRAILS PROG GRANT	0	0	0	600,000	0	0	0	0
101-33118 COVID - FEDERAL FUNDS	15,000	0	0	0	0	0	0	0
101-33119 FEMA GRANTS 97.039	0	20,933	0	0	0	0	0	0
101-33400 STATE GRANTS	0	337,500	1,000	1,413,650	1,043,951	0	0	0
101-33501 BANK FRANCHISE TAX	54,318	61,874	45,428	45,000	66,297	0	0	45,000
101-33502 PORT OF ENTRY	3,601	3,640	3,582	3,500	3,717	0	0	3,500
101-33503 LIQUOR TAX REVERSION	27,774	27,627	26,995	27,000	19,779	0	0	27,000
101-33504 MOTOR VEHICLE LICENSES	34,226	35,354	35,159	34,000	30,739	0	0	35,000
101-33508 LOCAL GOVT HIGHWAY & BRIDGE	52,602	54,543	54,659	52,000	44,885	0	0	55,000
101-33803 COUNTY WHEEL TAX	6,254	6,442	6,410	6,200	5,681	0	0	6,400
TOTAL INTERGOVERNMENTAL REV	193,776	547,913	290,082	2,181,350	1,215,049	0	0	171,900

33111 FED REC TRAILS PROG GRANT CURRENT YEAR NOTES:
TAG

33400 STATE GRANTS PERMANENT NOTES:
BIG Grant - 3rd Street Bridge construction 2025
Grant: $1,280,500, Construction: $1,734,841

REVENUES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
CHARGES FOR GOODS & SERV								
101-34101 ZONING & SUBDIVISION FEES	1,648	588	394	500	562	0	0	500
101-34299 PUBLIC SAFETY - OTHER	0	0	37,725	0	0	0	0	0
101-34402 MOWING & SNOW REMOVAL	3,804	1,607	1,285	2,000	1,430	0	0	1,000
101-34403 RUBBLE SITE CHARGES	7,742	11,377	7,744	6,000	7,468	0	0	7,000
101-34602 SWIMMING POOL FEES	20,732	20,534	25,336	24,000	25,132	0	0	22,000
101-34603 RECREATIONAL FEES	0	0	11,200	0	(116)	0	0	0
101-34604 SWIMMING POOL CONCESSIONS	8,891	9,191	7,409	8,000	7,077	0	0	7,500
101-34692 PARKS & RECREATION DONATIONS	0	0	105,875	0	0	0	0	0
101-34693 SWIMMING LESSONS	10,600	10,535	10,408	11,000	10,863	0	0	10,000
101-34699 OTHER - RECREATION	121	191	0	0	0	0	0	0
TOTAL CHARGES FOR GOODS & SERV	53,538	54,021	207,374	51,500	52,416	0	0	48,000
FINES & FORFEITS								
101-35100 COURT FINES & COSTS	0	0	19,032	0	1,850	0	0	0
101-35300 PARKING FINES	1,653	1,550	3,040	2,000	3,203	0	0	2,000
101-35900 OTHER FINES & FORFEITS-NSF	240	160	0	100	0	0	0	0
TOTAL FINES & FORFEITS	1,893	1,710	22,072	2,100	5,052	0	0	2,000
MISCELLANEOUS REVENUE								
101-36100 INTEREST EARNED	6,173	38,996	40,594	50,000	53,970	0	0	45,000
101-36102 GAIN/LOSS IN FMV	0	36,049	66,450	0	902	0	0	60,000
101-36200 RENTALS	2,400	2,200	2,201	2,400	2,000	0	0	2,200
101-36301 PRINCIPAL COLLECTED BY COUNTY	25,550	24,002	34,101	30,000	33,690	0	0	60,000
101-36302 INTEREST/PENLTY COLLECTED CO	8,473	11,878	19,493	15,000	17,080	0	0	35,000
101-36303 PRINCIPAL COLLECTED BY CITY	75,150	7,475	39,520	0	132,941	0	0	0

101-GENERAL FUND

REVENUES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
101-36304 INT & PENLT COLLECTED BY CITY	0	0	959	0	0	0	0	0
101-36700 CONTRIBUTIONS/DONATIONS	8,876	(229)	11,215	100,000	800	0	0	0
101-36900 MISCELLANEOUS REVENUE	53,889	10,049	7,360	5,000	11,673	0	0	5,000
101-36901 CABLE FRANCHISE FEE	23,256	22,343	28,516	30,000	902	0	0	25,000
101-36903 RECOVERY OF PRIOR YEAR EXPEND	0	4,719	0	0	0	0	0	0
101-36904 DIVIDEND INCOME	162	1,393	1,453	200	254	0	0	1,000
101-36906 SALES TAX REVENUE BOND	2,000,000	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	2,203,928	158,876	251,863	232,600	254,211	0	0	233,200

36901 CABLE FRANCHISE FEE PERMANENT NOTES:
Franchise agreement updated mid-2024. Rate increased to
from 3% to 5%.

ENTERPRISE OPERATING REV	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
101-37500 RIVERSIDE RENT REVENUE	0	0	4,126	13,100	8,150	0	0	5,500
101-37505 RIVERSIDE LINENS RENTAL	0	0	0	1,000	0	0	0	500
101-37507 RIVERSIDE DECOR RENTAL	0	0	0	200	0	0	0	100
101-37510 RIVERSIDE POP/BEV SALES	0	0	0	1,000	8	0	0	200
101-37511 RIVERSIDE ALCOHOL SALES	0	0	1,290	10,000	3,730	0	0	4,500
101-37550 PAVILLION FEES	0	0	0	0	1,250	0	0	1,500
101-37700 CAMPGROUND FEES	60,543	64,123	53,532	65,000	58,984	0	0	55,000
TOTAL ENTERPRISE OPERATING REV	60,543	64,123	58,947	90,300	72,122	0	0	67,300

ENTERPRISE OPERATING REV	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
101-38198 CC CONVENIENCE FEE POS RETAIL	550	343	558	300	897	0	0	500
101-38820 RUBBLE SITE RECOVERY	897	626	765	500	1,165	0	0	500
TOTAL ENTERPRISE OPERATING REV	1,447	969	1,322	800	2,061	0	0	1,000

OTHER FINANCING SOURCES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
101-39103 SALE OF MUNICIPAL PROPERTY	275,000	12,712	107	0	50,897	0	0	0
101-39110 TRANSFER FROM LIQUOR FUND	120,000	120,000	120,000	100,000	100,000	0	0	100,000
101-39140 TRANSFER FROM GF RESERVE	0	0	0	1,154,646	0	0	0	191,071
TOTAL OTHER FINANCING SOURCES	395,000	132,712	120,107	1,254,646	150,897	0	0	291,071

39110 TRANSFER FROM LIQUOR FUND PERMANENT NOTES:
$100,000 transferred from Liquor Fund to General Fund.

39140 TRANSFER FROM GF RESERVE PERMANENT NOTES:
Transfer from General Fund Reserve to cover budgeted General
Fund projects.

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL REVENUES	6,064,881	4,378,129	4,463,576	7,384,252	5,450,147	622,385	0	4,535,104

101-GENERAL FUND
LEGISLATIVE
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
PERSONAL SERVICES								
101-4110-41100 SALARY - MAYOR & COUNCIL	23,571	25,619	28,079	28,100	26,737	0	0	28,300
101-4110-41200 FICA	1,803	1,960	2,148	2,200	2,046	0	0	2,300
101-4110-41400 WORKERS' COMPENSATION	769	0	394	500	412	0	0	500
TOTAL PERSONAL SERVICES	26,143	27,579	30,621	30,800	29,195	0	0	31,100

4110-41100 SALARY - MAYOR & COUNCIL PERMANENT NOTES:
2.70% COLA Increase on January 1.

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
101-4110-42120 LIABILITY INSURANCE	10,309	7,687	9,282	10,000	10,504	0	0	10,000
101-4110-42200 PROFESSIONAL SERVICES & F	11,442	12,237	21,948	15,000	10,140	0	0	10,000
101-4110-42300 PUBLISHING	565	1,485	1,987	10,000	2,896	0	0	4,000
101-4110-42610 SUPPLIES	913	180	344	0	581	0	0	500
101-4110-42700 TRAVEL & TRAINING	2,128	3,138	2,706	4,000	1,402	0	0	4,000
101-4110-42900 OTHER - SUBSCRIPTIONS & D	8,165	9,074	335	500	800	0	0	1,000
TOTAL OTHER CURRENT EXPENSES	33,522	33,802	36,602	39,500	26,324	0	0	29,500

4110-42120 LIABILITY INSURANCE PERMANENT NOTES:
SD Public Assurance Alliance

4110-42200 PROFESSIONAL SERVICES & FEPERMANENT NOTES:
SDML
SECOG

4110-42300 PUBLISHING PERMANENT NOTES:
Ord, Res, Minutes publications

4110-42700 TRAVEL & TRAINING PERMANENT NOTES:
Council Travel, Training, Events, SDML Conferences, Etc.

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL LEGISLATIVE	59,665	61,380	67,223	70,300	55,518	0	0	60,600

101-GENERAL FUND
GENERAL GOVERNMENT
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
PERSONAL SERVICES								
101-4120-41100 WAGES	123,554	173,987	167,889	190,500	178,393	0	0	163,300
101-4120-41200 FICA	9,452	12,616	12,718	15,000	13,216	0	0	12,500
101-4120-41300 RETIREMENT	7,412	5,778	10,073	11,500	9,835	0	0	10,000
101-4120-41400 WORKERS' COMPENSATION	85	0	164	200	137	0	0	200
101-4120-41500 INSURANCE	10,369	7,168	15,083	30,000	25,509	0	0	32,000
101-4120-41600 UNEMPLOYMENT COMPENSATION	41	48	47	75	34	0	0	100
TOTAL PERSONAL SERVICES	150,912	199,596	205,975	247,275	227,124	0	0	218,100

4120-41100 WAGES PERMANENT NOTES:
City Administraton and 1/3 Admin Assistant.

4120-41200 FICA PERMANENT NOTES:
City's portion of Soc. Sec. and Medicare

4120-41300 RETIREMENT PERMANENT NOTES:
City's 6% Retirement Match

4120-41500 INSURANCE PERMANENT NOTES:
DENTAL AND HEALTH INSURANCE - Budgeted 8% Increase based on recommendation from providers.

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
101-4120-42100 INSURANCE	8,296	7,072	5,820	8,000	2,405	0	0	7,500
101-4120-42200 PROFESSIONAL SERVICES & F	64,433	67,172	100,075	80,000	46,382	0	0	80,000
101-4120-42300 PUBLISHING & ADVERTISING	414	3,287	664	0	58	0	0	100
101-4120-42400 RENTAL	5,000	5,000	5,000	5,000	5,000	0	0	5,000
101-4120-42500 REPAIRS & MAINTENANCE	0	7	0	0	0	0	0	0
101-4120-42610 SUPPLIES	598	3,618	2,717	1,000	2,018	0	0	1,000
101-4120-42700 TRAVEL & TRAINING	5,038	3,544	9,760	5,000	5,687	0	0	5,000
101-4120-42800 UTILITIES	2,324	4,288	4,752	5,000	4,585	0	0	6,000
101-4120-42910 OTHER CURRENT EXPENSES	4,113	1,340	4,297	1,200	2,480	0	0	4,000
TOTAL OTHER CURRENT EXPENSES	90,215	95,329	133,086	105,200	68,615	0	0	108,600

4120-42100 INSURANCE PERMANENT NOTES:
SDML LIABILITY INSURANCE

4120-42200 PROFESSIONAL SERVICES & FEPERMANENT NOTES:
City Texting Service
Revize Annual Fee
Granicus Annual Fee
Sales Tax Adminstrative Fee
Misc. Engineering

4120-42200 PROFESSIONAL SERVICES & FENEXT YEAR NOTES:
engineering (DGR) reduced in this line item and

101-GENERAL FUND
GENERAL GOVERNMENT
EXPENDITURES

		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
		redistributed to 101-4123-42200							
4120-42400	RENTAL	PERMANENT NOTES: General Portion - rental to Fund 650							
4120-42700	TRAVEL & TRAINING	PERMANENT NOTES: City Administrator Travel and Training - SDML,ICMA and GOSCMA Conferences							
4120-42800	UTILITIES	PERMANENT NOTES: CITY ADMIN PORTION: Goldenwest, Midamerican, Xcel							
CAPITAL ASSETS									
TOTAL GENERAL GOVERNMENT		241,127	294,925	339,061	352,475	295,739	0	0	326,700

101-GENERAL FUND
PLANNING COMMISSION
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
PERSONAL SERVICES								
101-4123-41100 SALARY - PLANNING COMMISS	3,887	4,311	38,284	28,800	24,653	0	0	38,900
101-4123-41200 FICA	296	330	2,929	2,500	1,848	0	0	3,000
101-4123-41300 RETIREMENT	0	0	2,018	1,500	1,100	0	0	2,100
101-4123-41400 WORKERS' COMPENSATION	427	0	230	300	240	0	0	300
101-4123-41500 INSURANCE	0	0	5,847	4,100	3,360	0	0	12,700
101-4123-41600 UNEMPLOYMENT COMPENSATION	0	0	0	100	10	0	0	100
TOTAL PERSONAL SERVICES	4,611	4,641	49,308	37,300	31,211	0	0	57,100
OTHER CURRENT EXPENSES								
101-4123-42100 INSURANCE	0	0	684	100	3,501	0	0	1,200
101-4123-42200 PROFESSIONAL SERVICES & F	0	0	667	500	9,254	0	0	5,000
101-4123-42300 PUBLISHING & ADVERTISING	274	262	183	500	307	0	0	500
101-4123-42400 RENTAL	0	0	0	1,000	0	0	0	1,000
101-4123-42610 SUPPLIES	0	84	856	250	0	0	0	0
101-4123-42700 TRAVEL & TRAINING	0	125	2,442	1,000	500	0	0	1,000
101-4123-42800 UTILITIES	0	0	0	1,000	0	0	0	0
101-4123-42900 OTHER - DUES & SUBSCRIPTI	0	91	150	200	50	0	0	200
TOTAL OTHER CURRENT EXPENSES	274	563	4,982	4,550	13,612	0	0	8,900

4123-42200 PROFESSIONAL SERVICES & FEPERMANENT NOTES:
DGR Misc. Fees for Spruce Glen development

4123-42300 PUBLISHING & ADVERTISING PERMANENT NOTES:
P&Z Minutes, Public notices and rezones

4123-42400 RENTAL PERMANENT NOTES:
P&Z portion of Equipment Replacement Rental.

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL PLANNING COMMISSION	4,885	5,204	54,290	41,850	44,823	0	0	66,000

101-GENERAL FUND
ELECTIONS
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
101-4130-42200 PROFESSIONAL SERVICES & F	0	0	601	0	146	0	0	0
101-4130-42300 PUBLISHING & ADVERTISING	19	17	18	1,500	117	0	0	500
101-4130-42910 OTHER CURRENT EXPENSES	0	(250)	0	2,000	2,687	0	0	2,750
TOTAL OTHER CURRENT EXPENSES	19	(233)	619	3,500	2,949	0	0	3,250
TOTAL ELECTIONS	19	(233)	619	3,500	2,949	0	0	3,250

101-GENERAL FUND
FINANCE OFFICE
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
PERSONAL SERVICES								
101-4140-41100 WAGES	80,165	100,013	117,982	167,500	154,667	0	0	178,500
101-4140-41200 FICA	6,061	7,576	8,889	12,800	11,242	0	0	13,700
101-4140-41300 RETIREMENT	4,808	6,001	7,079	10,100	7,716	0	0	10,700
101-4140-41400 WORKERS' COMPENSATION	85	0	164	200	172	0	0	200
101-4140-41500 INSURANCE	10,369	10,827	13,655	48,000	33,722	0	0	51,000
101-4140-41600 UNEMPLOYMENT COMPENSATION	41	48	56	100	51	0	0	100
TOTAL PERSONAL SERVICES	101,529	124,464	147,824	238,700	207,570	0	0	254,200

4140-41100 WAGES PERMANENT NOTES:
Finance Officer and Assistant FO + HR

4140-41200 FICA PERMANENT NOTES:
soc. security and medicare

4140-41300 RETIREMENT PERMANENT NOTES:
City's 6% retirement match

4140-41500 INSURANCE PERMANENT NOTES:
HEALTH AND DENTAL - Assumed 8% increase per provider recommendation

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
101-4140-42120 INSURANCE	106	160	63	150	2,423	0	0	500
101-4140-42200 PROFESSIONAL SERVICES & F	63,772	47,352	47,775	95,000	93,477	0	0	70,000
101-4140-42300 PUBLISHING & ADVERTISING	3,099	790	204	0	1,281	0	0	0
101-4140-42400 RENTALS	5,000	5,000	5,000	5,000	5,000	0	0	5,000
101-4140-42610 SUPPLIES	1,822	1,754	2,086	2,000	6,279	0	0	1,000
101-4140-42700 TRAVEL & TRAINING	1,669	2,359	8,404	8,000	7,086	0	0	6,000
101-4140-42800 UTILITIES	1,963	4,120	3,104	5,000	2,111	0	0	4,000
101-4140-42910 OTHER CURRENT EXPENSES	878	1,592	286	500	1,220	0	0	1,000
TOTAL OTHER CURRENT EXPENSES	78,309	63,129	66,921	115,650	118,878	0	0	87,500

4140-42120 INSURANCE PERMANENT NOTES:
SDML LIABILITY INSURANCE

4140-42200 PROFESSIONAL SERVICES & FEPERMANENT NOTES:
Atty Fees, Incode, Creative Solutions, Adut Fees, FO & HR Memberships

4140-42300 PUBLISHING & ADVERTISING PERMANENT NOTES:
Finance related publishing costs

4140-42400 RENTALS PERMANENT NOTES:
Finance Equipment Replacement Rental

101-GENERAL FUND
FINANCE OFFICE
EXPENDITURES

		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
4140-42610	SUPPLIES	PERMANENT NOTES: Misc. FO Supplies							
4140-42700	TRAVEL & TRAINING	PERMANENT NOTES: Finance & HR Training - Local/State and GFOA							
4140-42800	UTILITIES	PERMANENT NOTES: FINANCE OFFICER PORTION: GOLDEN WEST, MIDAMERICAN, XCEL							
CAPITAL ASSETS									
OTHER EXPENDITURES									
TOTAL FINANCE OFFICE		179,838	187,592	214,745	354,350	326,447	0	0	341,700

101-GENERAL FUND
CONTINGENCY TRANSFER
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER EXPENDITURES								
101-4150-45100 CONTINGENCY TRANSFER	0	0	0	48,300	0	0	0	100,000
TOTAL OTHER EXPENDITURES	0	0	0	48,300	0	0	0	100,000

4150-45100 CONTINGENCY TRANSFER PERMANENT NOTES:
Budgeted Amount to cover unexpected cost over runs in the General Fund. Increased due to unknowns with new building and addtional staff.

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL CONTINGENCY TRANSFER	0	0	0	48,300	0	0	0	100,000

101-GENERAL FUND
BUILDING & MAINTENANCE
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
PERSONAL SERVICES								
OTHER CURRENT EXPENSES								
101-4190-42100 INSURANCE	0	0	3,418	16,000	15,994	0	0	0
101-4190-42200 SERVICES AND FEES	22,741	36,571	33,258	35,000	43,140	0	0	40,000
101-4190-42400 RENTALS	258	344	5,536	0	0	0	0	0
101-4190-42520 REPAIR & MAINTENANCE	4,026	43	483	2,000	500	0	0	2,000
101-4190-42610 SUPPLIES	3,905	6,566	9,637	5,000	4,022	0	0	5,000
101-4190-42810 UTILITIES	3,482	4,179	6,847	5,000	2,389	0	0	6,000
101-4190-42820 STREET LIGHTING	81,645	93,773	86,035	100,000	84,474	0	0	90,000
TOTAL OTHER CURRENT EXPENSES	116,057	141,476	145,215	163,000	150,519	0	0	143,000

4190-42200 SERVICES AND FEES PERMANENT NOTES:
CH Cleaning Contract, Go Daddy,Revize, IT Technology,
Security, CH Printer Copier + Other Misc. professional fees.

4190-42520 REPAIR & MAINTENANCE PERMANENT NOTES:
City Builings Misc. Repair and Maintenance

4190-42610 SUPPLIES PERMANENT NOTES:
Office Supplies (CH Only)

4190-42810 UTILITIES PERMANENT NOTES:
CH Water/Sewer & Garbage

4190-42820 STREET LIGHTING PERMANENT NOTES:
XCEL

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
CAPITAL ASSETS								
101-4190-43200 CITY HALL IMPROVEMENTS	504,827	1,055,642	2,286,037	0	0	0	0	0
101-4190-43240 TRANSIT BUILDING	0	20,536	115,216	0	(30,408)	0	0	0
101-4190-43400 FURNITURE & MINOR EQUIPME	5,439	1,122	187,554	25,000	9,378	0	0	0
TOTAL CAPITAL ASSETS	510,266	1,077,299	2,588,806	25,000	(21,030)	0	0	0
TOTAL BUILDING & MAINTENANCE	626,324	1,218,775	2,734,021	188,000	129,489	0	0	143,000

101-GENERAL FUND
LAW ENFORCEMENT
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
101-4210-42200 LAW ENFORCEMENT SERVICES	285,896	309,920	325,936	336,186	336,186	0	0	357,860
TOTAL OTHER CURRENT EXPENSES	285,896	309,920	325,936	336,186	336,186	0	0	357,860

4210-42200 LAW ENFORCEMENT SERVICES PERMANENT NOTES:
$43.23 per hour to $45.00
154 Hours per week of law enforcement service - $350,360
Add $7500 for speed sign(s)

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL LAW ENFORCEMENT	285,896	309,920	325,936	336,186	336,186	0	0	357,860

101-GENERAL FUND
FIRE DEPARTMENT
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
PERSONAL SERVICES								
OTHER CURRENT EXPENSES								
101-4220-42100 FIRE INSURANCE	3,967	5,706	4,865	10,700	10,662	0	0	6,000
101-4220-42200 SERVICES AND FEES	1,875	2,502	4,113	2,500	5,986	0	0	6,000
101-4220-42500 REPAIR & MAINTENANCE	1,698	859	2,878	3,000	786	0	0	3,000
101-4220-42610 SUPPLIES	0	0	2,748	0	0	0	0	0
101-4220-42800 UTILITIES	13,720	11,062	11,057	13,000	9,181	0	0	13,000
TOTAL OTHER CURRENT EXPENSES	21,261	20,130	25,661	29,200	26,616	0	0	28,000

4220-42500 REPAIR & MAINTENANCE PERMANENT NOTES:
MISC BUILDING REPAIR

4220-42800 UTILITIES PERMANENT NOTES:
Fire Hall - Water usage, MidAmerican, Xcel, Etc.

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
CAPITAL ASSETS								
101-4220-43430 MAJOR EQUIPMENT FUND	0	0	24,133	0	0	0	0	0
TOTAL CAPITAL ASSETS	0	0	24,133	0	0	0	0	0
OTHER EXPENDITURES								
101-4220-45600 FIRE DEPARTMENT SUBSIDY	52,943	72,943	58,237	58,237	58,237	0	0	70,000
TOTAL OTHER EXPENDITURES	52,943	72,943	58,237	58,237	58,237	0	0	70,000
TOTAL FIRE DEPARTMENT	74,204	93,073	108,031	87,437	84,853	0	0	98,000

101-GENERAL FUND
CODE ENFORCEMENT
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
PERSONAL SERVICES								
101-4231-41100 WAGES	40,569	4,610	38,368	56,000	23,883	0	0	19,100
101-4231-41120 OVERTIME WAGES	73	0	0	0	0	0	0	0
101-4231-41200 FICA	3,070	353	2,935	4,300	1,789	0	0	1,500
101-4231-41300 RETIREMENT	1,895	0	2,018	3,000	1,100	0	0	600
101-4231-41400 WORKERS' COMPENSATION	1,594	0	691	900	349	0	0	950
101-4231-41500 INSURANCE	6,028	0	5,847	12,300	3,360	0	0	0
101-4231-41600 UNEMPLOYMENT COMPENSATION	41	9	37	50	15	0	0	50
TOTAL PERSONAL SERVICES	53,270	4,971	49,896	76,550	30,495	0	0	22,200

4231-41100 WAGES PERMANENT NOTES:
Part time Building Inspection + Admin time on Code Enf

4231-41500 INSURANCE PERMANENT NOTES:
HEALTH AND DENTAL INSURANCE

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
101-4231-42100 INSURANCE	0	0	114	0	584	0	0	200
101-4231-42200 PROFESSIONAL SERVICES & F	10,940	10,773	55,097	12,000	10,950	0	0	12,000
101-4231-42300 PUBLISHING & ADVERTISING	893	52	36	200	35	0	0	200
101-4231-42400 RENTAL	5,000	5,000	5,000	5,000	5,000	0	0	5,000
101-4231-42500 REPAIRS AND MAINTENANCE	0	1,658	139	0	0	0	0	0
101-4231-42610 SUPPLIES	839	1,149	1,178	700	552	0	0	500
101-4231-42700 TRAVEL & TRAINING	1,484	285	1,179	2,000	0	0	0	2,000
101-4231-42800 UTILITIES	455	464	537	1,000	454	0	0	750
101-4231-42910 OTHER CURRENT EXPENSES	529	(49)	167	1,000	255	0	0	500
TOTAL OTHER CURRENT EXPENSES	20,140	19,332	63,448	21,900	17,830	0	0	21,150

4231-42200 PROFESSIONAL SERVICES & FEPERMANENT NOTES:
Mowing and Snow Removal Services.
Building Inspection Software - $8,000

4231-42300 PUBLISHING & ADVERTISING PERMANENT NOTES:
CODE ENF. RELATED PUBLICATIONS
SNOW REMOVAL/NOXIOUS WEEDS, ETC.

4231-42400 RENTAL PERMANENT NOTES:
Equipment Replacement Fund

4231-42700 TRAVEL & TRAINING PERMANENT NOTES:
Code Enforcement Travel and Training

4231-42800 UTILITIES PERMANENT NOTES:
CODE ENF.Utilities - Xcel, MidAmerican, Phone

4231-42910 OTHER CURRENT EXPENSES PERMANENT NOTES:

101-GENERAL FUND
CODE ENFORCEMENT
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
MISC. DUES AND SUBSCRIPTIONS								
CAPITAL ASSETS								
TOTAL CODE ENFORCEMENT	73,410	24,304	113,345	98,450	48,325	0	0	43,350

101-GENERAL FUND
OTHER PROTECTION
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
101-4290-42200 FLOOD PROFESSIONAL FEES	71	24,890	0	0	0	0	0	0
TOTAL OTHER CURRENT EXPENSES	71	24,890	0	0	0	0	0	0
CAPITAL ASSETS								
TOTAL OTHER PROTECTION	71	24,890	0	0	0	0	0	0

101-GENERAL FUND
SNOW REMOVAL
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
PERSONAL SERVICES								
101-4300-41100 WAGES	7,745	11,566	6,597	10,000	2,685	0	0	10,000
101-4300-41120 OVERTIME	3,447	2,512	1,122	5,000	3,297	0	0	3,000
101-4300-41200 FICA	856	1,076	590	1,000	448	0	0	1,000
101-4300-41300 RETIREMENT	671	845	463	1,000	137	0	0	1,000
101-4300-41400 WORKERS' COMPENSATION	5,795	0	1,068	1,500	1,885	0	0	2,000
101-4300-41500 INSURANCE	692	1,794	1,497	1,700	496	0	0	1,700
TOTAL PERSONAL SERVICES	19,205	17,792	11,337	20,200	8,948	0	0	18,700
OTHER CURRENT EXPENSES								
101-4300-42100 INSURANCE	142	215	171	200	454	0	0	200
101-4300-42200 PROFESSIONAL SERVICES & F	39,895	208,543	30,794	50,000	16,600	0	0	50,000
101-4300-42510 EQUIPMENT REPAIR & MAINTE	6,013	4,041	8,455	3,000	6,513	0	0	5,000
101-4300-42610 SUPPLIES	13,639	15,160	10,786	10,000	3,814	0	0	10,000
TOTAL OTHER CURRENT EXPENSES	59,689	227,960	50,206	63,200	27,381	0	0	65,200

4300-42100 INSURANCE PERMANENT NOTES:
SDML LIABILITY INSURANCE

4300-42200 PROFESSIONAL SERVICES & FEPERMANENT NOTES:
BX and other outside contractor snow removal

4300-42610 SUPPLIES PERMANENT NOTES:
Salt/Sand for Streets

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
CAPITAL ASSETS								
101-4300-43400 MACHINERY AND EQUIPMENT	0	0	5,850	0	0	0	0	0
TOTAL CAPITAL ASSETS	0	0	5,850	0	0	0	0	0
TOTAL SNOW REMOVAL	78,895	245,752	67,392	83,400	36,330	0	0	83,900

101-GENERAL FUND
STREET DEPARTMENT
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
PERSONAL SERVICES								
101-4310-41100 WAGES	129,459	130,918	138,830	162,000	164,689	0	0	210,000
101-4310-41120 OVERTIME	467	182	43	500	92	0	0	500
101-4310-41200 FICA	9,939	10,029	10,624	12,400	12,231	0	0	16,500
101-4310-41300 RETIREMENT	7,519	7,866	8,332	9,800	8,857	0	0	12,750
101-4310-41400 WORKERS' COMPENSATION	5,795	0	2,136	2,500	3,770	0	0	3,500
101-4310-41500 INSURANCE	19,095	18,344	20,083	42,500	39,582	0	0	65,000
101-4310-41600 UNEMPLOYMENT COMPENSATION	163	119	75	150	92	0	0	100
TOTAL PERSONAL SERVICES	172,436	167,458	180,123	229,850	229,313	0	0	308,350

4310-41200 FICA PERMANENT NOTES:
Soc. Security and Medicare

4310-41300 RETIREMENT PERMANENT NOTES:
City's required 6%

4310-41500 INSURANCE PERMANENT NOTES:
HEALTH AND DENTAL - increase est. 8%

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
101-4310-42100 INSURANCE	12,028	10,721	13,118	13,000	25,650	0	0	13,000
101-4310-42200 PROFESSIONAL SERVICES & F	33,521	19,772	14,904	30,000	49,002	0	0	30,000
101-4310-42300 PUBLISHING	2,470	649	149	500	0	0	0	100
101-4310-42400 RENTALS	65,108	70,000	75,353	75,000	75,081	0	0	75,000
101-4310-42500 REPAIRS & MAINTENANCE	35,588	43,116	50,931	50,000	47,845	0	0	50,000
101-4310-42610 SUPPLIES	42,237	37,215	38,605	40,000	23,139	0	0	40,000
101-4310-42680 UNIFORMS	1,896	1,006	1,151	1,500	1,678	0	0	1,500
101-4310-42700 TRAVEL & TRAINING	1,440	42	116	1,000	647	0	0	2,000
101-4310-42800 UTILITIES	5,034	4,509	5,374	5,000	4,331	0	0	6,000
101-4310-42910 OTHER	205	1,141	703	500	0	0	0	500
TOTAL OTHER CURRENT EXPENSES	199,524	188,172	200,405	216,500	227,372	0	0	218,100

4310-42100 INSURANCE PERMANENT NOTES:
SDML LIABILITY INSURANCE

4310-42200 PROFESSIONAL SERVICES & FEPERMANENT NOTES:
All street related professional services.

4310-42300 PUBLISHING PERMANENT NOTES:
Hiring to fill current open position.

4310-42400 RENTALS PERMANENT NOTES:
Equipment Replacement Rent

4310-42500 REPAIRS & MAINTENANCE PERMANENT NOTES:
Funds for expenses associated with minor street repairs &

101-GENERAL FUND
STREET DEPARTMENT
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
maintnenance performed each year.								
CAPITAL ASSETS								
101-4310-43300 IMPROVE OTHER THAN BUILDI	5,118	17,736	0	25,000	31,312	0	0	0
101-4310-43312 3RD STREET BRIDGE	993	83,083	49,080	1,734,841	1,279,445	0	0	0
101-4310-43313 3RD STREET PROJECT	292,050	337,917	142,625	0	0	0	0	0
101-4310-43320 MISCELLANEOUS CAPITAL PRO	0	29,082	24,425	0	9,390	0	0	0
101-4310-43330 OLD 77 OVERLAY PROJECT	19,419	0	0	0	0	0	0	0
101-4310-43340 STREET SEALING PROJECTS	440,735	223,182	91,630	400,000	325,120	0	0	425,000
101-4310-43400 MACHINERY & EQUIPMENT	0	9,332	8,834	0	0	0	0	0
101-4310-43451 SE UTILITY PHASE 1	(33,827)	0	0	0	0	0	0	0
101-4310-43452 SE UTILITY PHASE 2	4,481	40,124	0	0	0	0	0	0
101-4310-43466 ORLEANS AVE IMPROVEMENTS	0	0	5,973	56,000	7,225	0	0	159,600
TOTAL CAPITAL ASSETS	728,968	740,455	322,567	2,215,841	1,652,492	0	0	584,600

4310-43340 STREET SEALING PROJECTS PERMANENT NOTES:
Slurry Seal $150,000 - Crack Seal $50,000 - Patching/Overlay $270,000

4310-43340 STREET SEALING PROJECTS CURRENT YEAR NOTES:
Slurry, Crack, Park Lane, Patching/Overlay, Curb/gutter

4310-43340 STREET SEALING PROJECTS NEXT YEAR NOTES:
2026 - additional $25000 for 15th street mtc

4310-43466 ORLEANS AVE IMPROVEMENTS PERMANENT NOTES:
Orleans 4th - 10th - design phase 2025

4310-43466 ORLEANS AVE IMPROVEMENTS NEXT YEAR NOTES:
Timeline/costs revised July 15 25

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER EXPENDITURES								
TOTAL STREET DEPARTMENT	1,100,929	1,096,085	703,095	2,662,191	2,109,178	0	0	1,111,050

101-GENERAL FUND
RUBBLE SITE
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
PERSONAL SERVICES								
101-4320-41100 WAGES	6,762	7,080	7,347	6,500	7,455	0	0	7,500
101-4320-41200 FICA	517	542	562	600	570	0	0	700
101-4320-41400 WORKERS' COMPENSATION	318	0	239	300	241	0	0	300
101-4320-41600 UNEMPLOYEMENT COMPENSATIO	19	16	16	30	10	0	0	50
TOTAL PERSONAL SERVICES	7,616	7,638	8,164	7,430	8,276	0	0	8,550
OTHER CURRENT EXPENSES								
101-4320-42100 INSURANCE	2,795	2,084	3,138	2,500	5,610	0	0	3,000
101-4320-42200 PROFESSIONAL SERVICES & F	22,228	423	318	10,000	242	0	0	20,000
101-4320-42300 PUBLISHING	86	374	152	200	101	0	0	200
101-4320-42500 REPAIRS & MAINTENANCE	2,681	89	0	1,500	0	0	0	1,500
101-4320-42610 SUPPLIES	0	159	0	200	0	0	0	200
TOTAL OTHER CURRENT EXPENSES	27,790	3,128	3,607	14,400	5,952	0	0	24,900

4320-42200 PROFESSIONAL SERVICES & FEPERMANENT NOTES:
Continued contracted maintenance of the Rubble Site. Dig new hole.

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL RUBBLE SITE	35,405	10,766	11,771	21,830	14,228	0	0	33,450

101-GENERAL FUND
DELL RAPIDS TRANSIT
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
101-4390-42200 PROFESSIONAL SERVICES & F	8,012	23,501	12,224	25,000	240	0	0	20,000
101-4390-42300 PUBLISHING	0	141	0	0	0	0	0	0
101-4390-42500 REPAIRS & MAINTENANCE	49	0	0	0	31	0	0	0
101-4390-42800 UTILITIES	0	0	66	5,000	370	0	0	1,000
101-4390-42900 OTHER	0	103	0	0	0	0	0	0
TOTAL OTHER CURRENT EXPENSES	8,061	23,745	12,290	30,000	642	0	0	21,000

4390-42200 PROFESSIONAL SERVICES & FEPERMANENT NOTES:
City responsibility to operate Transit Service. Payable to
BATA for management of service.

4390-42800 UTILITIES PERMANENT NOTES:
Utilities for new transit building

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
CAPITAL ASSETS								
TOTAL DELL RAPIDS TRANSIT	8,061	23,745	12,290	30,000	642	0	0	21,000

101-GENERAL FUND
MOSQUITO CONTROL
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
PERSONAL SERVICES								
101-4410-41120 OVERTIME	150	92	320	500	0	0	0	500
101-4410-41200 FICA	11	7	25	50	0	0	0	50
101-4410-41300 RETIREMENT	9	6	19	25	0	0	0	25
101-4410-41400 WORKERS' COMPENSATION	25	0	1,256	1,200	63	0	0	1,200
101-4410-41500 INSURANCE	61	0	0	0	0	0	0	0
TOTAL PERSONAL SERVICES	256	104	1,620	1,775	63	0	0	1,775
OTHER CURRENT EXPENSES								
101-4410-42100 INSURANCE	1,628	1,214	3,269	8,500	10,052	0	0	4,000
101-4410-42510 EQUIPMENT REPAIR & MAINTE	0	349	0	0	0	0	0	0
101-4410-42610 SUPPLIES	250	389	1,450	2,000	0	0	0	2,000
TOTAL OTHER CURRENT EXPENSES	1,878	1,952	4,719	10,500	10,052	0	0	6,000

4410-42100 INSURANCE PERMANENT NOTES:
SDML LIABILITY INSURANCE

4410-42610 SUPPLIES PERMANENT NOTES:
CHEMICAL

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL MOSQUITO CONTROL	2,133	2,056	6,339	12,275	10,116	0	0	7,775

101-GENERAL FUND
HUMANE SOCIETY
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
101-4440-42200 PROFESSIONAL SERVICES & F	3,150	2,265	4,743	8,000	7,693	0	0	6,500
101-4440-42610 SUPPLIES	87	111	0	150	0	0	0	150
TOTAL OTHER CURRENT EXPENSES	3,237	2,377	4,743	8,150	7,693	0	0	6,650

4440-42200 PROFESSIONAL SERVICES & FE PERMANENT NOTES:
SF Humane Society Services

4440-42610 SUPPLIES PERMANENT NOTES:
dog tags

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL HUMANE SOCIETY	3,237	2,377	4,743	8,150	7,693	0	0	6,650

101-GENERAL FUND
AMBULANCE
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
OTHER EXPENDITURES								
101-4460-45640 DELL RAPIDS COMM AMBULANC	45,000	50,000	55,000	55,000	55,000	0	0	60,000
TOTAL OTHER EXPENDITURES	45,000	50,000	55,000	55,000	55,000	0	0	60,000
TOTAL AMBULANCE	45,000	50,000	55,000	55,000	55,000	0	0	60,000

101-GENERAL FUND
RECREATION
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
101-4510-42100 FIRE INSURANCE	513	1,090	376	800	0	0	0	1,000
101-4510-42200 PROFESSIONAL SERVICES & F	6,442	7,108	6,631	2,000	8,142	0	0	6,000
101-4510-42300 PUBLISHING	0	11	0	0	0	0	0	0
101-4510-42500 REPAIR & MAINTENANCE	226	3,597	461	1,000	195	0	0	1,000
101-4510-42610 SUPPLIES	1,003	0	127	1,000	105	0	0	500
101-4510-42800 UTILITIES	18,361	16,496	13,374	15,000	19,544	0	0	15,000
TOTAL OTHER CURRENT EXPENSES	26,545	28,302	20,969	19,800	27,987	0	0	23,500

4510-42100 FIRE INSURANCE PERMANENT NOTES:
LIABILITY INSURANCE

4510-42200 PROFESSIONAL SERVICES & FEPERMANENT NOTES:
Recreation Professional Services - Engineering, Electrical, etc.

4510-42800 UTILITIES PERMANENT NOTES:
Campground/Parks/etc.
MidAmerican, Water Usage, Xcel, Etc.

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
CAPITAL ASSETS								
101-4510-43310 DELL RAPIDS TRAILWAY	121,659	317,962	166,974	908,000	232,539	0	0	0
101-4510-43320 CAMPGROUND	0	0	0	0	80	0	0	0
101-4510-43440 OTHER CAPITAL EXPENSES	60,227	0	0	0	0	0	0	0
TOTAL CAPITAL ASSETS	181,886	317,962	166,974	908,000	232,619	0	0	0
OTHER EXPENDITURES								
101-4510-45650 DELL RAPIDS COMM HAVEN	9,550	10,000	10,000	10,000	10,000	0	0	10,000
TOTAL OTHER EXPENDITURES	9,550	10,000	10,000	10,000	10,000	0	0	10,000
TOTAL RECREATION	217,981	356,264	197,943	937,800	270,606	0	0	33,500

101-GENERAL FUND
SWIMMING POOL
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
PERSONAL SERVICES								
101-4512-41100 WAGES	68,391	79,382	77,409	82,000	85,164	0	0	80,000
101-4512-41200 FICA	5,232	6,073	5,929	6,000	6,515	0	0	6,200
101-4512-41400 WORKERS' COMPENSATION	4,502	0	3,737	4,000	2,409	0	0	4,000
101-4512-41600 UNEMPLOYMENT INSURANCE	185	214	132	200	145	0	0	200
TOTAL PERSONAL SERVICES	78,310	85,669	87,207	92,200	94,234	0	0	90,400
OTHER CURRENT EXPENSES								
101-4512-42100 INSURANCE	3,111	3,534	3,670	4,500	10,065	0	0	4,000
101-4512-42200 PROFESSIONAL SERVICES & F	1,473	1,982	3,295	2,000	4,264	0	0	3,500
101-4512-42300 PUBLISHING	305	374	91	200	151	0	0	200
101-4512-42400 RENTALS	5,000	5,000	5,000	5,000	5,000	0	0	5,000
101-4512-42500 REPAIRS AND MAINTENANCE	26,713	469	2,985	10,000	85,093	0	0	10,000
101-4512-42610 SUPPLIES	6,318	17,141	11,507	10,000	15,306	0	0	15,000
101-4512-42620 MATERIALS - CONCESSIONS	6,683	6,825	5,795	6,500	5,934	0	0	6,500
101-4512-42680 UNIFORMS	2,325	2,238	2,011	2,500	1,967	0	0	2,500
101-4512-42700 TRAVEL AND TRAINING	2,385	2,201	2,640	2,500	2,917	0	0	3,000
101-4512-42800 UTILITIES	5,550	7,216	21,655	8,500	19,777	0	0	30,000
101-4512-42910 OTHER CURRENT EXPENSES	219	0	90	200	0	0	0	0
TOTAL OTHER CURRENT EXPENSES	60,083	46,980	58,739	51,900	150,474	0	0	79,700

4512-42100	INSURANCE	PERMANENT NOTES: SDML LIABILITY INSURANCE
4512-42200	PROFESSIONAL SERVICES & FE	PERMANENT NOTES: Professional repairs - pump, electical, etc.
4512-42400	RENTALS	PERMANENT NOTES: Equipment Replacement Rental
4512-42500	REPAIRS AND MAINTENANCE	PERMANENT NOTES: Ongoing Maintenance (i.e. painting, crack sealing, etc...)
4512-42610	SUPPLIES	PERMANENT NOTES: Cleaning Supplies, First Aid, TP, Etc. New Guard Tubes, Possible backboard and straps.
4512-42620	MATERIALS - CONCESSIONS	PERMANENT NOTES: CANDY, CHIPS, WATER, POP, ETC.
4512-42680	UNIFORMS	PERMANENT NOTES: GUARD SUITES AND STAFF SHIRTS
4512-42700	TRAVEL AND TRAINING	PERMANENT NOTES: Lifeguard and WSI Training/Reimb.

101-GENERAL FUND
SWIMMING POOL
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
4512-42800 UTILITIES	PERMANENT NOTES: MIDAMERICAN, XCEL,(PHONE & INTERNET), WATER use							
CAPITAL ASSETS								
101-4512-43200 BUILDINGS & STRUCTURES	0	16,963	0	0	0	0	0	0
TOTAL CAPITAL ASSETS	0	16,963	0	0	0	0	0	0
TOTAL SWIMMING POOL	138,393	149,613	145,946	144,100	244,708	0	0	170,100

101-GENERAL FUND
COMMUNITY HALL
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
PERSONAL SERVICES								
101-4515-4110 WAGES	0	0	14,890	35,000	32,385	0	0	34,000
101-4515-41120 OVERTIME	0	0	0	0	230	0	0	0
101-4515-41200 FICA	0	0	1,115	3,000	2,317	0	0	3,000
101-4515-41300 RETIREMENT	0	0	861	2,000	1,697	0	0	2,100
101-4515-41400 WORKERS' COMPENSATION	0	0	0	50	0	0	0	50
101-4515-41500 INSURANCE	0	0	1,450	5,000	11,340	0	0	13,000
101-4515-41600 UNEMPLOYEMENT COMPENSATIO	0	0	1	100	11	0	0	50
TOTAL PERSONAL SERVICES	0	0	18,317	45,150	47,980	0	0	52,200

4515-4110 WAGES PERMANENT NOTES:
Half Riverside Director Salary + Bartender Pay.

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
101-4515-42100 INSURANCE	0	0	(260)	2,000	1,105	0	0	1,000
101-4515-42200 PROFESSIONAL FEES	0	0	4,521	8,000	6,879	0	0	5,000
101-4515-42300 PUBLISHING	0	0	209	5,000	3,258	0	0	5,000
101-4515-42400 RENTALS	0	0	0	1,000	0	0	0	1,000
101-4515-42500 REPAIR AND MAINTENANCE	0	0	0	500	40	0	0	500
101-4515-42610 SUPPLIES	0	0	4,037	7,000	3,450	0	0	10,000
101-4515-42611 ALCOHOL SUPPLIES	0	0	943	0	1,338	0	0	1,000
101-4515-42680 UNIFORMS	0	0	362	200	207	0	0	200
101-4515-42700 TRAVEL AND TRAINING	0	0	100	2,000	21	0	0	2,000
101-4515-42900 OTHER EXPENSES	0	0	1,514	0	131	0	0	0
TOTAL OTHER CURRENT EXPENSES	0	0	11,426	25,700	16,429	0	0	25,700

4515-42200 PROFESSIONAL FEES PERMANENT NOTES:
Marketing

4515-42300 PUBLISHING PERMANENT NOTES:
Advertising

4515-42610 SUPPLIES PERMANENT NOTES:
Includes beverages @ $6,000

4515-42680 UNIFORMS PERMANENT NOTES:
Travel and Training

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
CAPITAL ASSETS								
101-4515-43400 FURNITURE AND MINOR EQUIP	0	0	125,629	0	0	0	0	0
TOTAL CAPITAL ASSETS	0	0	125,629	0	0	0	0	0

4515-43400 FURNITURE AND MINOR EQUIPMCURRENT YEAR NOTES:
City Hall Back patio furniture

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL COMMUNITY HALL	0	0	155,372	70,850	64,409	0	0	77,900

101-GENERAL FUND
PARKS
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
PERSONAL SERVICES								
101-4520-41100 WAGES	32,126	40,897	48,102	56,000	61,701	0	0	50,000
101-4520-41200 FICA	2,458	3,128	3,680	4,300	4,628	0	0	4,000
101-4520-41300 RETIREMENT	892	777	1,128	3,400	1,914	0	0	3,000
101-4520-41400 WORKERS' COMPENSATION	857	0	623	800	54	0	0	500
101-4520-41500 GROUP INSURANCE	2,155	1,754	2,766	18,000	8,332	0	0	14,000
101-4520-41600 UNEMPLOYMENT INSURANCE	51	71	52	50	48	0	0	50
TOTAL PERSONAL SERVICES	38,539	46,627	56,350	82,550	76,677	0	0	71,550

4520-41500 GROUP INSURANCE PERMANENT NOTES:
HALTH AND DENTAL INSURANCE

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
101-4520-42100 INSURANCE	2,879	4,092	3,353	3,000	9,047	0	0	4,000
101-4520-42200 PROFESSIONAL SERVICES & F	24,050	37,401	53,155	10,000	5,421	0	0	10,000
101-4520-42300 PUBLISHING	314	570	695	500	151	0	0	500
101-4520-42400 RENTALS	3,780	4,270	6,705	5,000	5,140	0	0	6,000
101-4520-42500 REPAIR & MAINTENANCE	11,837	1,773	22,328	10,000	25,749	0	0	20,000
101-4520-42610 SUPPLIES	8,005	7,537	14,877	10,000	14,339	0	0	12,000
101-4520-42700 TRAVEL & TRAINING	0	72	204	0	0	0	0	0
101-4520-42800 UTILITIES	6,724	8,880	6,729	8,000	11,544	0	0	8,000
101-4520-42910 OTHER CURRENT EXPENSES	2,470	696	312	500	145	0	0	20,500
101-4520-42920 ARBOREAL PLANTING & PRESE	32,890	29,156	16,664	15,000	9,951	0	0	15,000
TOTAL OTHER CURRENT EXPENSES	92,949	94,447	125,021	62,000	81,489	0	0	96,000

4520-42100 INSURANCE PERMANENT NOTES:
SDML LIABILITY INSURANCE

4520-42400 RENTALS PERMANENT NOTES:
Portable Restrooms

4520-42800 UTILITIES PERMANENT NOTES:
XCEL AND WATER USAGE

4520-42910 OTHER CURRENT EXPENSES PERMANENT NOTES:
$20,000 - Summer children's theater
$500 - base

4520-42920 ARBOREAL PLANTING & PRESERPERMANENT NOTES:
Tree Trimming/removal, treet planting, stump grinding.
Requirement of Tree City USA. Includes Tree Rebate Program.

101-GENERAL FUND
PARKS
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
CAPITAL ASSETS								
101-4520-43200 BUILDINGS	0	3,000	385,996	600,000	593,170	0	0	0
101-4520-43300 IMPROVEMENTS OTHER THAN B	5,154	282,274	182,570	198,000	154,269	0	0	150,000
101-4520-43400 MACHINERY & EQUIPMENT	0	8,558	12,343	0	9,869	0	0	0
101-4520-43440 OTHER CAPITAL EXPENSES	0	0	0	80,000	1,272	0	0	90,000
TOTAL CAPITAL ASSETS	5,154	293,832	580,909	878,000	758,579	0	0	240,000

4520-43300 IMPROVEMENTS OTHER THAN BLPERMANENT NOTES:
Placeholder request from 7/15/25 Parks Committee meeting for Master Plan initiatives. Trail lighting, attention to Bath house. 8/18/25 Council meeting - $100K added

4520-43440 OTHER CAPITAL EXPENSES PERMANENT NOTES:
8/4/25 - 2026 Baseball Association Request
8/18/25 - reduced to $90,000

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER EXPENDITURES								
101-4520-45600 DRCRC	6,000	0	0	0	0	0	0	0
TOTAL OTHER EXPENDITURES	6,000	0	0	0	0	0	0	0
TOTAL PARKS	142,643	434,906	762,281	1,022,550	916,745	0	0	407,550

101-GENERAL FUND
LIBRARY
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
PERSONAL SERVICES								
101-4550-41100 WAGES	132,719	157,980	167,173	188,500	170,613	0	0	192,500
101-4550-41200 FICA	10,153	12,086	12,789	14,500	13,051	0	0	15,000
101-4550-41300 RETIREMENT	7,386	8,626	9,214	9,700	8,484	0	0	10,500
101-4550-41400 WORKERS' COMPENSATION	513	0	467	500	56	0	0	500
101-4550-41500 GROUP INSURANCE	30,537	31,881	34,506	48,000	34,238	0	0	52,000
101-4550-41600 UNEMPLOYMENT COMPENSATION	147	152	107	150	100	0	0	150
TOTAL PERSONAL SERVICES	181,455	210,724	224,257	261,350	226,542	0	0	270,650

4550-41200 FICA PERMANENT NOTES:
Soc. Sec. + Medicare

4550-41300 RETIREMENT PERMANENT NOTES:
Required 6% for eligible employees

4550-41500 GROUP INSURANCE PERMANENT NOTES:
Health and Dental for eligible employees - 8% increase

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
101-4550-42100 INSURANCE	5,300	7,975	3,438	7,000	2,121	0	0	5,000
101-4550-42200 PROFESSIONAL SERVICES & F	34,162	24,451	25,807	30,000	24,555	0	0	30,000
101-4550-42300 PUBLISHING	36	0	0	0	0	0	0	0
101-4550-42500 REPAIRS AND MAINTENANCE	316	3,570	547	1,500	100	0	0	1,000
101-4550-42610 SUPPLIES	6,718	6,016	11,482	8,500	9,802	0	0	8,500
101-4550-42611 PROJECT SUPPLIES	7,561	7,706	6,617	9,500	8,195	0	0	11,000
101-4550-42700 TRAVEL & CONFERENCE	681	268	1,222	1,500	1,097	0	0	3,000
101-4550-42800 UTILITIES	13,253	8,627	8,255	10,000	7,323	0	0	10,000
101-4550-42900 OTHER - DUES & SUBSCRIPTI	5,734	5,561	5,497	6,000	4,642	0	0	6,000
TOTAL OTHER CURRENT EXPENSES	73,760	64,174	62,866	74,000	57,835	0	0	74,500

4550-42200 PROFESSIONAL SERVICES & FEPERMANENT NOTES:
Library Portions of IT, Cleaning, Copier/Printer, Cintas,
Elevator Contract and other misc. professional services.

4550-42610 SUPPLIES PERMANENT NOTES:
regular supplies

4550-42611 PROJECT SUPPLIES PERMANENT NOTES:
Increase in participation of adult and summer programs
+ increase in costs

4550-42800 UTILITIES PERMANENT NOTES:
GOLDENWEST, XCEL, MIDAMERICAN, WATER USAGE ETC.

4550-42900 OTHER - DUES & SUBSCRIPTIOPERMANENT NOTES:
Yearly increase in subscription dues.

101-GENERAL FUND
LIBRARY
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
CAPITAL ASSETS								
101-4550-43300 IMPROVEMENTS OTHER THAN B	17,587	0	0	0	0	0	0	0
101-4550-43400 MACHINERY & EQUIPMENT	18,520	1,122	5,334	5,000	7,037	0	0	5,000
101-4550-43420 BOOKS	20,220	21,980	20,990	22,000	18,532	0	0	22,000
101-4550-43421 AUDIO VISUAL	4,354	2,175	3,637	5,000	3,446	0	0	3,500
TOTAL CAPITAL ASSETS	60,680	25,277	29,961	32,000	29,015	0	0	30,500

4550-43400 MACHINERY & EQUIPMENT PERMANENT NOTES:
Technology plan to replace computers. Replace 3 computers each year. This will replacy all computers every 8 years.

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL LIBRARY	315,895	300,174	317,083	367,350	313,392	0	0	375,650

101-GENERAL FUND
COMMUNITY SUPPORT
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER EXPENDITURES								
101-4650-45600 CHAMBER OF COMMERCE	30,000	45,308	50,000	55,000	55,000	0	0	20,000
101-4650-45610 SENIOR CITIZENS CENTER	5,000	6,000	7,000	7,500	7,500	0	0	7,500
101-4650-45620 MCEDA	10,884	11,988	26,807	15,000	13,592	0	0	13,861
101-4650-45630 DELL RAPIDS MUSEUM	4,000	0	4,000	50,000	50,000	0	0	12,000
101-4650-45633 DELL RAPIDS CEMETERY BOAR	0	0	0	2,500	2,500	0	0	0
101-4650-45635 DELL RAPIDS AMERICAN LEGI	0	2,000	0	0	0	0	0	3,000
101-4650-45640 DELL RAPIDS ECONOMIC DEV	115,749	64,694	123,960	55,000	55,000	0	0	100,000
101-4650-45641 TAX INC. FINANCING EXPENS	0	0	0	80,000	38,301	0	0	70,000
101-4650-45645 SMGA STAFF SUPPORT	38,500	39,912	0	0	0	0	0	0
TOTAL OTHER EXPENDITURES	204,133	169,902	211,767	265,000	221,893	0	0	226,361

4650-45600 CHAMBER OF COMMERCE PERMANENT NOTES:
Requested $75,00 in 2026 ($55,000 General & $20,000 GR)
9/2. Awarded 45K (20k General; $25K GR)

4650-45610 SENIOR CITIZENS CENTER PERMANENT NOTES:
Requested $7,500

4650-45620 MCEDA PERMANENT NOTES:
SMGA Membership Fee. Based on population.

4650-45630 DELL RAPIDS MUSEUM PERMANENT NOTES:
Requestiong $12,000 in 2026

4650-45633 DELL RAPIDS CEMETERY BOARDPERMANENT NOTES:
Approved 2025.

4650-45635 DELL RAPIDS AMERICAN LEGIOPERMANENT NOTES:
Requested $3,000

4650-45640 DELL RAPIDS ECONOMIC DEV CPERMANENT NOTES:
Requested $125,000 in funding ($75,000 funded through
Gener & $50,000 Gross Receipts Fund)
8/18 - $100K General Fund, $50K Gross Receipts Fund

4650-45641 TAX INC. FINANCING EXPENSEPERMANENT NOTES:
TIF #1 County Fair/ACE/Dental - Pmt to CorTrust

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL COMMUNITY SUPPORT	204,133	169,902	211,767	265,000	221,893	0	0	226,361

101-GENERAL FUND
ECONOMIC DEVELOPMENT
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
PERSONAL SERVICES								
101-4651-41100 WAGES	0	0	1,078	48,100	20,877	0	0	63,000
101-4651-41200 FICA	0	0	82	3,700	1,558	0	0	5,000
101-4651-41300 RETIREMENT	0	0	65	2,900	1,135	0	0	3,800
101-4651-41400 WORKERS' COMPENSATION	0	0	0	200	0	0	0	200
101-4651-41500 INSURANCE	0	0	0	8,200	3,461	0	0	13,000
101-4651-41600 UNEMPLOYMENT COMPENSATION	0	0	0	50	10	0	0	50
TOTAL PERSONAL SERVICES	0	0	1,225	63,150	27,041	0	0	85,050
OTHER CURRENT EXPENSES								
101-4651-42100 INSURANCE	0	0	114	100	584	0	0	200
101-4651-42200 PROFESSIONAL SERVICES	0	0	0	0	300	0	0	1,000
101-4651-42300 PUBLISHING & ADVERTISING	0	0	0	0	110	0	0	0
101-4651-42400 RENTALS	0	0	0	1,000	0	0	0	1,000
101-4651-42610 SUPPLIES	0	0	0	500	143	0	0	500
101-4651-42700 TRAVEL & TRAINING	0	0	2,128	4,000	3,787	0	0	2,000
101-4651-42800 UTILITIES	0	0	0	1,000	0	0	0	0
101-4651-42910 OTHER CURRENT EXPENSES	0	0	146	0	109	0	0	0
TOTAL OTHER CURRENT EXPENSES	0	0	2,388	6,600	5,033	0	0	4,700

4651-42400 RENTALS PERMANENT NOTES:
Rental to Equipment Replacement.

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL ECONOMIC DEVELOPMENT	0	0	3,613	69,750	32,074	0	0	89,750

101-GENERAL FUND
DEBT SERVICE
EXPENDITURES

EXPENDITURES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
DEBT SERVICES								
101-4700-4410 PRINCIPAL	19,005	117,737	122,681	128,000	127,589	0	0	132,700
101-4700-4420 INTEREST	44,806	89,749	84,922	82,000	81,847	0	0	77,300
TOTAL DEBT SERVICES	63,810	207,486	207,602	210,000	209,436	0	0	210,000

4700-4410 PRINCIPAL

PERMANENT NOTES:
Sales Tax Revenue Bond (TIF #3) and CH Sales Tax Bond
Principal Pmts

4700-4420 INTEREST

PERMANENT NOTES:
Sales Tax Revenue Bond (TIF #3) and CH Sales Tax Bond
Interest Pmts

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL DEBT SERVICE	63,810	207,486	207,602	210,000	209,436	0	0	210,000

101-GENERAL FUND
INTERFUND TRANSFERS
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
101-5110-42910 TRANSFER TO WASTEWATER FU	80,008	80,008	80,008	80,008	80,008	0	0	80,008
TOTAL OTHER CURRENT EXPENSES	80,008	80,008	80,008	80,008	80,008	0	0	80,008

5110-42910 TRANSFER TO WASTEWATER FUNPERMANENT NOTES:
SE Sewer Extension - Sales Tax Dedication transfer to 604.
Yeary CW#7 P&I Pmt

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL INTERFUND TRANSFERS	80,008	80,008	80,008	80,008	80,008	0	0	80,008
TOTAL EXPENDITURES	3,981,963	5,348,965	6,899,516	7,621,102	5,910,787	0	0	4,535,104
REVENUE OVER/(UNDER) EXPENDITURES	2,082,917	(970,836)	(2,435,940)	(236,850)	(460,640)	622,385	0	0

PERMANENT NOTES:
CPI 2.51% = $35,694
Growth 4% = $42,662
Total Growth and CPI = $78,356
Increase of Certification of Levy
23'($1,422,071) to 24' ($1,500,427)

*** END OF REPORT ***

211-GROSS RECEIPTS FUND

REVENUES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TAXES								
211-31300 SALES TAX REVENUE	80,298	81,921	84,137	80,000	77,777	0	0	85,000
TOTAL TAXES	80,298	81,921	84,137	80,000	77,777	0	0	85,000
MISCELLANEOUS REVENUE								
211-36100 INTEREST EARNED	205	1,619	4,300	2,000	4,278	0	0	4,000
TOTAL MISCELLANEOUS REVENUE	205	1,619	4,300	2,000	4,278	0	0	4,000
OTHER FINANCING SOURCES								
TOTAL REVENUES	80,503	83,540	88,437	82,000	82,055	0	0	89,000

211-GROSS RECEIPTS FUND
GROSS RECEIPTS
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
211-4653-42200 PROFESSIONAL SERVICES & F	806	4,569	841	1,500	555	0	0	1,500
211-4653-42900 OTHER CURRENT EXPENSES	5,504	4,582	2,418	5,500	38	0	0	5,500
TOTAL OTHER CURRENT EXPENSES	6,310	9,151	3,259	7,000	593	0	0	7,000

4653-42900 OTHER CURRENT EXPENSES PERMANENT NOTES:
Advertising in South East Tourism Guide.

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER EXPENDITURES								
211-4653-45300 TRANSFER TO 3RD PENNY RES	0	0	0	0	0	0	0	7,000
211-4653-45600 CHAMBER OF COMMERCE	10,000	15,000	20,000	20,000	20,000	0	0	25,000
211-4653-45700 DELL RAPIDS ECONOMIC DEV	35,000	0	45,000	55,000	45,000	0	0	50,000
TOTAL OTHER EXPENDITURES	45,000	15,000	65,000	75,000	65,000	0	0	82,000

4653-45600 CHAMBER OF COMMERCE PERMANENT NOTES:
Chamber Funded $70,000 General Fund=$50,000 - Gross Receipts Fund=$20,000

4653-45700 DELL RAPIDS ECONOMIC DEV CPERMANENT NOTES:
Budget 2025 - $125,000 ($55,000 Gross Receipts Fund and $75,000 General Fund).

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL GROSS RECEIPTS	51,310	24,151	68,259	82,000	65,593	0	0	89,000
TOTAL EXPENDITURES	51,310	24,151	68,259	82,000	65,593	0	0	89,000
REVENUE OVER/(UNDER) EXPENDITURES	29,193	59,389	20,178	0	16,462	0	0	0

*** END OF REPORT ***

226-LIBRARY FINES & FEE FUND

REVENUES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
FINES & FORFEITS								
226-35400 LIBRARY FINES	2,843	3,910	3,837	3,500	3,376	0	0	3,500
226-35401 LIBRARY MEMBERSHIPS	690	990	1,555	1,200	1,545	0	0	1,200
TOTAL FINES & FORFEITS	3,533	4,900	5,392	4,700	4,921	0	0	4,700
MISCELLANEOUS REVENUE								
226-36000 MISC REVENUE	52	0	118	0	62	0	0	0
TOTAL MISCELLANEOUS REVENUE	52	0	118	0	62	0	0	0
OTHER FINANCING SOURCES								
226-39103 SALE OF MUNICIPAL PROPERTY	0	0	0	0	28	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	28	0	0	0
TOTAL REVENUES	3,585	4,900	5,510	4,700	5,010	0	0	4,700

226-LIBRARY FINES & FEE FUND
LIB FINE & MEMBERSHIP FEE
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
226-4560-42200 PROFESSIONAL SERVICES	262	591	0	1,500	0	0	0	500
226-4560-42610 SUPPLIES	938	1,012	1,874	1,700	2,334	0	0	2,700
226-4560-42630 POSTAGE	1,638	1,522	158	0	0	0	0	0
226-4560-42900 OTHER	1,051	498	754	1,500	1,204	0	0	1,500
TOTAL OTHER CURRENT EXPENSES	3,888	3,622	2,786	4,700	3,539	0	0	4,700
CAPITAL ASSETS								
TOTAL LIB FINE & MEMBERSHIP FEE	3,888	3,622	2,786	4,700	3,539	0	0	4,700
TOTAL EXPENDITURES	3,888	3,622	2,786	4,700	3,539	0	0	4,700
REVENUE OVER/(UNDER) EXPENDITURES	(303)	1,277	2,723	0	1,472	0	0	0

*** END OF REPORT ***

228-LIBRARY DONATION FUND

REVENUES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
MISCELLANEOUS REVENUE								
228-36100 INTEREST EARNED	0	0	0	0	115	0	0	0
228-36700 CONTRIBUTIONS/DONATIONS	2,200	61,953	1,550	1,000	600	0	0	1,000
TOTAL MISCELLANEOUS REVENUE	2,200	61,953	1,550	1,000	715	0	0	1,000
OTHER FINANCING SOURCES								
TOTAL REVENUES	2,200	61,953	1,550	1,000	715	0	0	1,000

228-LIBRARY DONATION FUND
LIBRARY DONATIONS
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
228-4550-42200 PROFESSIONAL SERVICES	0	0	0	0	270	0	0	0
228-4550-42610 SUPPLIES	1,028	263	482	3,600	3,246	0	0	1,000
228-4550-42900 OTHER	1,436	1,816	1,140	0	0	0	0	0
TOTAL OTHER CURRENT EXPENSES	2,464	2,079	1,621	3,600	3,516	0	0	1,000
CAPITAL ASSETS								
228-4550-43400 FURNITURE & MINOR EQUIPME	0	0	0	6,000	5,951	0	0	0
TOTAL CAPITAL ASSETS	0	0	0	6,000	5,951	0	0	0
OTHER EXPENDITURES								
TOTAL LIBRARY DONATIONS	2,464	2,079	1,621	9,600	9,467	0	0	1,000
TOTAL EXPENDITURES	2,464	2,079	1,621	9,600	9,467	0	0	1,000
REVENUE OVER/(UNDER) EXPENDITURES	(264)	59,874	(71)	(8,600)	(8,752)	0	0	0

*** END OF REPORT ***

272-FEDERAL GRANT FUND

REVENUES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
INTERGOVERNMENTAL REV								
272-33100 FEDERAL GRANTS - FEMA	(0)	13,217	0	0	0	0	0	0
272-33400 STATE GRANTS - FEMA	0	0	0	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REV	0	13,217	0	0	0	0	0	0
MISCELLANEOUS REVENUE								
OTHER FINANCING SOURCES								
TOTAL REVENUES	0	13,217	0	0	0	0	0	0

272-FEDERAL GRANT FUND
FEDERAL GRANT FUND
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
272-4200-42900 PUBLIC SAFETY - FLOOD CON	0	13,787	0	0	0	0	0	0
TOTAL OTHER CURRENT EXPENSES	0	13,787	0	0	0	0	0	0
TOTAL FEDERAL GRANT FUND	0	13,787	0	0	0	0	0	0
TOTAL EXPENDITURES	0	13,787	0	0	0	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	(570)	0	0	0	0	0	0

*** END OF REPORT ***

601-LIQUOR FUND

REVENUES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
FINES & FORFEITS								
601-35900 LATE CHARGES	54	356	0	200	0	0	0	0
TOTAL FINES & FORFEITS	54	356	0	200	0	0	0	0
MISCELLANEOUS REVENUE								
601-36100 INTEREST EARNED	529	3,474	9,420	7,500	8,887	0	0	10,000
601-36200 BUILDING RENT	15,000	16,000	18,000	18,000	18,000	0	0	18,000
TOTAL MISCELLANEOUS REVENUE	15,529	19,474	27,420	25,500	26,887	0	0	28,000
ENTERPRISE OPERATING REV								
601-38005 VIDEO LOTTERY	42,055	63,482	57,582	60,000	67,693	0	0	60,000
601-38008 OPERATING AGREEMENTS	1,464,202	1,580,160	1,514,366	1,400,000	1,371,405	0	0	1,500,000
601-38009 10% OPERATING AGREEMNT REV	146,396	157,997	151,089	140,000	136,945	0	0	150,000
TOTAL ENTERPRISE OPERATING REV	1,652,653	1,801,639	1,723,037	1,600,000	1,576,043	0	0	1,710,000

38005 VIDEO LOTTERY

CURRENT YEAR NOTES:
2021: 67K
2022: 42K
2023: 63K
2024: 27K through June

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER FINANCING SOURCES								
TOTAL REVENUES	1,668,235	1,821,468	1,750,456	1,625,700	1,602,929	0	0	1,738,000

601-LIQUOR FUND
LIQUOR
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
601-4990-42100 INSURANCE	1,208	1,737	2,206	1,500	8,852	0	0	3,000
601-4990-42200 PROFESSIONAL SERVICES & F	2,385	6,817	3,633	5,000	6,406	0	0	6,000
601-4990-42300 PUBLISHING	360	277	269	500	376	0	0	500
601-4990-42510 REPAIR & MAINTENANCE	1,052	1,907	3,947	3,000	1,422	0	0	5,000
601-4990-42900 OTHER EXPENSES	0	1,035	0	0	0	0	0	0
TOTAL OTHER CURRENT EXPENSES	5,005	11,772	10,055	10,000	17,056	0	0	14,500
CAPITAL ASSETS								
601-4990-43200 BUILDING & STRUCTURES	0	0	0	65,000	0	0	0	50,000
601-4990-43400 FURNITURE & MINOR EQUIPME	0	0	0	0	51,445	0	0	0
TOTAL CAPITAL ASSETS	0	0	0	65,000	51,445	0	0	50,000

4990-43200 BUILDING & STRUCTURES PERMANENT NOTES:
Exterior Paint, Interior misc.

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER EXPENDITURES								
601-4990-45240 OPERATING AGREEMENTS	1,466,843	1,575,697	1,517,181	1,400,000	1,387,424	0	0	1,500,000
601-4990-45260 LOTTERY EXPENSES	26,531	43,769	35,904	42,000	42,798	0	0	42,000
601-4990-45300 TRANSFER TO LIQUOR RESERV	0	0	0	0	0	0	0	23,500
601-4990-45310 TRANSFER TO GENERAL FUND	120,000	120,000	120,000	100,000	100,000	0	0	100,000
601-4990-45700 DEPRECIATION	11,062	6,616	5,437	8,700	0	0	0	8,000
TOTAL OTHER EXPENDITURES	1,624,436	1,746,083	1,678,522	1,550,700	1,530,222	0	0	1,673,500

4990-45260 LOTTERY EXPENSES CURRENT YEAR NOTES:
Historic ~70% of 601-38005 revenues

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL LIQUOR	1,629,441	1,757,855	1,688,577	1,625,700	1,598,723	0	0	1,738,000
TOTAL EXPENDITURES	1,629,441	1,757,855	1,688,577	1,625,700	1,598,723	0	0	1,738,000
REVENUE OVER/(UNDER) EXPENDITURES	38,794	63,614	61,879	0	4,207	0	0	0

*** END OF REPORT ***

602-WATER FUND

REVENUES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
INTERGOVERNMENTAL REV								
FINES & FORFEITS								
602-35900 LATE CHARGES	5,508	4,801	14,361	15,000	14,364	0	0	15,000
TOTAL FINES & FORFEITS	5,508	4,801	14,361	15,000	14,364	0	0	15,000
MISCELLANEOUS REVENUE								
602-36100 INTEREST EARNED	1,932	8,490	30,584	20,000	30,739	0	0	30,000
602-36300 15TH ST SPECIAL ASSESSMENTS	0	9,691	0	0	0	0	0	0
602-36900 OTHER REVENUE - RECONNECTS	2,150	1,850	5,300	3,000	4,730	0	0	6,000
602-36901 OTHER REVENUE	285	0	0	0	573	0	0	0
TOTAL MISCELLANEOUS REVENUE	4,367	20,031	35,884	23,000	36,042	0	0	36,000
ENTERPRISE OPERATING REV								
602-38101 METERED WATER SALES	578,910	624,607	585,217	615,000	555,693	0	0	650,000
602-38102 BULK WATER SALES	179	692	405	500	1,146	0	0	500
602-38104 TAP FEE	8,400	10,200	7,200	10,000	4,800	0	0	7,000
602-38107 WATER TOWER CELLULAR LEASE	62,915	56,870	63,787	62,000	59,642	0	0	62,000
602-38110 UNBILLED REVENUE - WATER	22,096	2,976	24,315	20,000	0	0	0	25,000
602-38120 15TH ST SURCHARGE	52,458	53,058	53,352	52,000	49,354	0	0	52,000
602-38121 SE PHASE 1 W SURCHARGE	134,619	136,167	136,914	135,000	126,677	0	0	135,000
602-38122 SE PHASE 2 W SURCHARGE	47,191	47,747	48,009	47,000	44,416	0	0	47,000
602-38123 3RD STREET SURCHARGE	0	36,383	109,275	108,000	101,170	0	0	108,000
602-38198 CREDIT CARD CONVENIENCE FEE	0	0	0	0	13	0	0	0
602-38199 MISCELLANEOUS REVENUE	0	0	2	0	0	0	0	0
TOTAL ENTERPRISE OPERATING REV	906,768	968,700	1,028,475	1,049,500	942,911	0	0	1,086,500

38101 METERED WATER SALES PERMANENT NOTES:
Recommend 5% increase to base and usage rate.

38120 15TH ST SURCHARGE PERMANENT NOTES:
All Water Surcharges based on 1470 customers per month.
3.00

38121 SE PHASE 1 W SURCHARGE PERMANENT NOTES:
All Water Surcharges based on 1470 customers per month.
7.70

38122 SE PHASE 2 W SURCHARGE PERMANENT NOTES:
All Water Surcharges based on 1470 customers per month.
2.70

38123 3RD STREET SURCHARGE PERMANENT NOTES:
All Water Surcharges based on 1470 customers per month.
6.15

602-WATER FUND

REVENUES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER FINANCING SOURCES								
602-39101 TRANSFER FROM WATER RESERVE	0	0	0	336,400	0	0	0	484,330
602-39103 SALE OF MUNICIPAL PROPERTY	0	0	(570)	0	0	0	0	0
602-39107 CAPITAL CONTRIBUTIONS	0	0	0	0	0	0	0	1,500,000
602-39124 ORLEANS AVE PROJ DW#11	0	0	0	0	0	0	0	735,700
602-39129 WEST. UTILITIES DW#10	0	0	0	39,150	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	(570)	375,550	0	0	0	2,720,030

39107 CAPITAL CONTRIBUTIONS PERMANENT NOTES:
Avera
assurance agreement contribution.

39128 3RD ST PROJ - DW 09 PERMANENT NOTES:
3rd St SRF Loan 24' Percentage

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL REVENUES	916,644	993,532	1,078,149	1,463,050	993,317	0	0	3,857,530

602-WATER FUND
WATER SUPPLY
EXPENDITURES

				(------ 2025	------)		(------ 2026	------)
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
OTHER CURRENT EXPENSES								
602-4331-42510 EQUIPMENT REPAIR & MAINTE	0	101	0	0	0	0	0	0
602-4331-42610 SUPPLIES	99,439	(101)	0	0	0	0	0	0
602-4331-42620 WATER PURCHASED	134,068	233,490	287,770	275,000	311,192	0	0	300,000
TOTAL OTHER CURRENT EXPENSES	233,507	233,490	287,770	275,000	311,192	0	0	300,000

4331-42620 WATER PURCHASED PERMANENT NOTES:
MCWC Inrcreased Rates 15% in 2026

TOTAL WATER SUPPLY	233,507	233,490	287,770	275,000	311,192	0	0	300,000

602-WATER FUND
WATER DISTRIBUTION
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
PERSONAL SERVICES								
602-4334-41100 WAGES	87,633	76,831	83,542	85,500	82,833	0	0	93,000
602-4334-41120 OVERTIME	543	415	0	500	3,041	0	0	1,000
602-4334-41200 FICA	6,674	5,784	6,176	6,600	6,408	0	0	7,500
602-4334-41300 RETIREMENT	5,097	4,536	4,863	5,200	4,755	0	0	6,000
602-4334-41400 WORKERS' COMPENSATION	3,485	0	878	2,500	887	0	0	2,000
602-4334-41500 HEALTH/DENTAL INSURANCE	12,174	10,539	11,956	18,000	16,441	0	0	20,000
602-4334-41600 UNEMPLOYMENT COMPENSATION	56	40	25	50	25	0	0	50
602-4334-41700 PENSION EXPENSE	(4,029)	2,590	2,756	3,000	0	0	0	3,000
TOTAL PERSONAL SERVICES	111,633	100,734	110,195	121,350	114,391	0	0	132,550

4334-41200 FICA PERMANENT NOTES:
Soc. Security and Medicare

4334-41300 RETIREMENT PERMANENT NOTES:
Required 6% Match

4334-41500 HEALTH/DENTAL INSURANCE PERMANENT NOTES:
Health and Dental - 8% increase for each 2025

4334-41700 PENSION EXPENSE PERMANENT NOTES:
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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
602-4334-42100 INSURANCE	8,295	10,727	8,111	12,000	13,860	0	0	12,000
602-4334-42200 PROFESSIONAL SERVICES & F	21,052	25,621	68,300	25,000	102,502	0	0	35,000
602-4334-42210 TESTING	725	696	0	700	0	0	0	0
602-4334-42300 PUBLISHING & ADVERTISING	726	234	76	500	185	0	0	500
602-4334-42400 RENT	15,086	15,046	20,090	20,000	20,053	0	0	20,000
602-4334-42500 REPAIR & MAINTENANCE	10,772	7,773	8,437	10,000	16,337	0	0	10,000
602-4334-42610 SUPPLIES	23,823	43,673	16,674	30,000	29,219	0	0	30,000
602-4334-42680 UNIFORMS	957	653	606	1,000	560	0	0	800
602-4334-42700 TRAVEL & TRAINING	107	307	1,370	1,000	446	0	0	1,000
602-4334-42800 UTILITIES	21,603	19,542	21,558	23,000	18,218	0	0	23,000
602-4334-42900 OTHER	1,945	4,883	4,058	5,000	3,783	0	0	5,000
TOTAL OTHER CURRENT EXPENSES	105,091	129,155	149,280	128,200	205,163	0	0	137,300

4334-42200 PROFESSIONAL SERVICES & FEPERMANENT NOTES:
Engineering and other hired professional services.
MCWC contract revisions and further pursuit of additional
water rights.

4334-42400 RENT PERMANENT NOTES:
Equipment Replacement Rent

602-WATER FUND
WATER DISTRIBUTION
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
CAPITAL ASSETS								
602-4334-43313 3RD STREET PROJECT	0	0	0	12,000	0	0	0	0
602-4334-43400 FURNITURE & MINOR EQUIPME	0	0	0	0	17,891	0	0	0
602-4334-43410 COMPUTER SOFTWARE	0	(8)	0	0	0	0	0	0
602-4334-43465 WESTERN UTILITIES	0	0	0	39,150	9,977	0	0	1,846,380
602-4334-43466 ORLEANS AVE IMPROVEMENTS	0	0	0	207,550	26,790	0	0	735,700
TOTAL CAPITAL ASSETS	0	(8)	0	258,700	54,658	0	0	2,582,080

4334-43465 WESTERN UTILITIES PERMANENT NOTES:
Project needs to be reviewed as combination of denied SRF loan and $1.5m assurance agreement leaves funding shortfall of $1,846,380 - $1,500,000 of $346,380.

4334-43466 ORLEANS AVE IMPROVEMENTS PERMANENT NOTES:
Orleans design. Construction 2026-27

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
DEBT SERVICES								
602-4334-44100 PRINCIPAL	(0)	(0)	(0)	185,000	160,967	0	0	200,000
602-4334-44200 INTEREST	116,017	111,557	107,344	125,000	168,273	0	0	132,000
TOTAL DEBT SERVICES	116,017	111,557	107,344	310,000	329,239	0	0	332,000

4334-44100 PRINCIPAL PERMANENT NOTES:
Principal Payments for 2026

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER EXPENDITURES								
602-4334-45700 DEPRECIATION	239,991	282,181	306,769	300,000	0	0	0	300,000
TOTAL OTHER EXPENDITURES	239,991	282,181	306,769	300,000	0	0	0	300,000
TOTAL WATER DISTRIBUTION	572,732	623,620	673,588	1,118,250	703,451	0	0	3,483,930

602-WATER FUND
WATER BILLING
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
PERSONAL SERVICES								
602-4335-41100 WAGES	28,006	24,090	46,963	39,100	32,651	0	0	37,000
602-4335-41200 FICA	2,474	1,805	3,585	3,000	2,406	0	0	3,000
602-4335-41300 RETIREMENT	1,662	1,398	2,826	2,400	1,798	0	0	2,300
602-4335-41400 WORKERS' COMPENSATION	37	0	19	50	18	0	0	50
602-4335-41500 INSURANCE	4,306	0	2,296	6,000	9,412	0	0	10,000
602-4335-41600 UNEMPLOYMENT COMPENSATION	35	14	27	50	17	0	0	50
TOTAL PERSONAL SERVICES	36,520	27,307	55,716	50,600	46,302	0	0	52,400

4335-41100 WAGES
PERMANENT NOTES:
Includes:
25% Utility personnel and 33.33% Admin Assistant

4335-41200 FICA
PERMANENT NOTES:
Soc. Security and Medicare

4335-41300 RETIREMENT
PERMANENT NOTES:
Required 6% Match

4335-41500 INSURANCE
PERMANENT NOTES:
Health and Dental Insurance

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
602-4335-42200 PROFESSIONAL SERVICES & F	12,423	9,502	4,439	12,000	7,309	0	0	12,000
602-4335-42300 PUBLISHING AND ADVERTISIN	480	137	49	0	0	0	0	0
602-4335-42610 SUPPLIES	236	856	6,425	1,000	5,826	0	0	3,000
602-4335-42700 TRAVEL & TRAINING	300	471	495	1,000	0	0	0	1,000
602-4335-42800 UTILITIES	3,080	6,423	4,297	5,000	3,697	0	0	5,000
602-4335-42900 OTHER EXPENSE	90	174	253	200	130	0	0	200
TOTAL OTHER CURRENT EXPENSES	16,610	17,563	15,958	19,200	16,963	0	0	21,200
CAPITAL ASSETS								
TOTAL WATER BILLING	53,130	44,870	71,674	69,800	63,265	0	0	73,600

602-WATER FUND
INTERFUND TRANSFERS
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
TOTAL EXPENDITURES	859,369	901,980	1,033,032	1,463,050	1,077,908	0	0	3,857,530
REVENUE OVER/(UNDER) EXPENDITURES	57,275	91,551	45,118	0	(84,591)	0	0	0

*** END OF REPORT ***

604-WASTEWATER FUND

REVENUES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
INTERGOVERNMENTAL REV								
604-33100 FEDERAL GRANTS	0	1,923,040	1,662,402	0	0	0	0	0
604-33400 STATE GRANTS	0	5,594	0	0	0	0	0	0
604-33402 ORLEANS AVE PROJ GRANT	0	0	0	0	0	0	0	500,000
604-33403 SE UTILITY PHASE 1 - GRANT	75,275	0	0	0	0	0	0	0
604-33404 SE UTILITY PHASE 2 - GRANT	9,978	49,695	0	0	0	0	0	0
604-33406 WEST. UTILITIES - GRANT	0	0	0	31,000	0	0	0	0
TOTAL INTERGOVERNMENTAL REV	85,253	1,978,328	1,662,402	31,000	0	0	0	500,000
FINES & FORFEITS								
604-35900 LATE CHARGES	4,992	4,464	13,305	10,000	13,356	0	0	13,000
TOTAL FINES & FORFEITS	4,992	4,464	13,305	10,000	13,356	0	0	13,000
MISCELLANEOUS REVENUE								
604-36100 INTEREST EARNED	3,058	20,948	48,571	40,000	47,067	0	0	50,000
604-36305 CLARK AVE DET POND IMPACT FEES	0	9,100	0	0	0	0	0	0
604-36306 15TH ST SPECIAL ASSESSMENTS	0	7,649	0	0	0	0	0	0
604-36307 SE SEWER EXT. COST RECOVERY	0	0	17,152	0	0	0	0	0
604-36901 OTHER REVENUE	412	1,272	4,199	0	453	0	0	0
TOTAL MISCELLANEOUS REVENUE	3,471	38,969	69,922	40,000	47,520	0	0	50,000

36100 INTEREST EARNED CURRENT YEAR NOTES:
2023 - 20948
2024 -

ENTERPRISE OPERATING REV	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
604-38101 METERED SALES	591,522	637,854	621,530	650,000	635,767	0	0	680,000
604-38104 TAP FEE	5,600	7,000	4,800	6,000	3,200	0	0	5,000
604-38110 UNBILLED REVENUE - WASTE WATER	29,949	4,595	33,561	0	0	0	0	30,000
604-38120 WWTF SURCHARGE	146,828	148,384	149,606	149,000	138,340	0	0	149,000
604-38121 SE PHASE 1 WW SURCHARGE	123,077	124,402	125,345	124,000	115,841	0	0	125,000
604-38122 SE PHASE 2 WW SURCHARGE	99,807	100,936	101,702	101,000	93,977	0	0	101,000
604-38123 3RD STREET PROF SURCHARGE	0	54,323	163,551	163,000	151,239	0	0	163,000
604-38199 MISCELLANEOUS REVENUE	0	(1,272)	0	0	0	0	0	0
TOTAL ENTERPRISE OPERATING REV	996,782	1,076,221	1,200,094	1,193,000	1,138,363	0	0	1,253,000

38101 METERED SALES PERMANENT NOTES:
5% recommended increase in 2026.

38120 WWTF SURCHARGE PERMANENT NOTES:
WW billed accounts. Used 1,445 accts per month.
8.60

38121 SE PHASE 1 WW SURCHARGE PERMANENT NOTES:
WW billed accounts. Used 1,445 accts per month.
7.20

604-WASTEWATER FUND

REVENUES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
38122 SE PHASE 2 WW SURCHARGE — PERMANENT NOTES: WW billed accounts. Used 1,445 accts per month. 5.85								
38123 3RD STREET PROF SURCHARGE — PERMANENT NOTES: WW billed accounts. Used 1,445 accts per month. 9.40								
OTHER FINANCING SOURCES								
604-39100 SALE OF MUNICIPAL PROPERTY	0	(254)	(571)	0	0	0	0	0
604-39101 TRANSFER FROM WW RESERVE	0	0	0	988,292	0	0	0	552,892
604-39102 TRANSFER FROM GENERAL FUND	80,008	80,008	80,008	80,008	80,008	0	0	80,008
604-39124 ORLEANS AVE PROJ CW#13	0	0	0	0	0	0	0	1,719,700
604-39128 WEST. UTILITIES CW#12	0	0	0	121,000	0	0	0	2,541,620
TOTAL OTHER FINANCING SOURCES	80,008	79,754	79,438	1,189,300	80,008	0	0	4,894,220

39101 TRANSFER FROM WW RESERVE PERMANENT NOTES:
This Waste Water Reserve Transfer is inclusive of $656,109 in ARPA Funds that were received in 2022 and dedicated to the 3rd Street Project.

39102 TRANSFER FROM GENERAL FUND PERMANENT NOTES:
SE Sewer Extension transfer from General for Bond Payment - CW#7 yearly P&I Pmts.

39128 WEST. UTILITIES CW#12 PERMANENT NOTES:
Assuming we will receive an SRF loan. 80% loan/ 20% grant

39128 WEST. UTILITIES CW#12 NEXT YEAR NOTES:
updated timeline/cost 7/15/25 - source: SRF loan

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL REVENUES	1,170,506	3,177,736	3,025,161	2,463,300	1,279,247	0	0	6,710,220

604-WASTEWATER FUND
WW COLLECTION & TREATMENT
EXPENDITURES

				2025			2026	
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
PERSONAL SERVICES								
604-4325-41100 WAGES	147,519	141,016	157,082	160,000	155,133	0	0	175,000
604-4325-41120 OVERTIME	111	588	231	1,000	0	0	0	500
604-4325-41200 FICA	11,141	10,607	11,416	12,200	11,418	0	0	13,500
604-4325-41300 RETIREMENT	8,656	8,377	9,066	9,700	8,543	0	0	11,000
604-4325-41400 WORKERS' COMPENSATION	4,429	0	2,355	3,000	2,930	0	0	3,000
604-4325-41500 HEALTH/DENTAL INSURANCE	22,265	21,104	24,126	30,000	33,355	0	0	33,500
604-4325-41600 UNEMPLOYMENT COMPENSATION	100	79	50	100	50	0	0	100
604-4325-41700 PENSION EXPENSE	(4,029)	2,590	4,593	3,000	0	0	0	3,000
TOTAL PERSONAL SERVICES	190,191	184,359	208,919	219,000	211,429	0	0	239,600

4325-41200 FICA PERMANENT NOTES:
Soc. Sec. and Medicare

4325-41300 RETIREMENT PERMANENT NOTES:
Required 6% Match

4325-41500 HEALTH/DENTAL INSURANCE PERMANENT NOTES:
Health and Dental

4325-41700 PENSION EXPENSE PERMANENT NOTES:
gasb 68

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
OTHER CURRENT EXPENSES								
604-4325-42100 INSURANCE	6,832	9,530	9,161	10,000	23,488	0	0	10,000
604-4325-42200 PROFESSIONAL SERVICES & F	36,469	113,511	91,788	50,000	88,714	0	0	65,000
604-4325-42210 TESTING	14,035	14,291	6,521	15,000	4,445	0	0	15,000
604-4325-42300 PUBLISHING & ADVERTISING	620	187	18	200	0	0	0	200
604-4325-42400 RENTALS	87	209	6,320	8,500	5,053	0	0	8,000
604-4325-42500 REPAIR & MAINTENANCE	120,039	3,386	7,566	5,000	10,283	0	0	8,000
604-4325-42610 SUPPLIES	74,245	72,702	72,908	75,000	68,828	0	0	75,000
604-4325-42680 UNIFORMS	1,409	1,251	1,291	1,500	1,264	0	0	1,500
604-4325-42700 TRAVEL & TRAINING	237	307	123	1,000	123	0	0	1,000
604-4325-42800 UTILITIES	82,025	80,017	86,743	90,000	68,857	0	0	90,000
604-4325-42900 OTHER EXPENSE	3,601	4,134	5,832	5,000	152	0	0	2,000
TOTAL OTHER CURRENT EXPENSES	339,599	299,526	288,270	261,200	271,205	0	0	275,700

4325-42210 TESTING PERMANENT NOTES:
Testing required at WWTF

4325-42400 RENTALS PERMANENT NOTES:
Equipment rental - $8,000
Other Rental - $500

4325-42500 REPAIR & MAINTENANCE PERMANENT NOTES:
WWTF Maintenance costs

604-WASTEWATER FUND
WW COLLECTION & TREATMENT
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
4325-42610 SUPPLIES	PERMANENT NOTES: Supplies to Operate WWTF							
4325-42800 UTILITIES	PERMANENT NOTES: Utilities for the WWTF							
CAPITAL ASSETS								
604-4325-43310 TREATMENT LAGOONS	0	0	0	95,000	0	0	0	50,000
604-4325-43313 3RD STREET PROJECT	0	0	0	37,000	0	0	0	0
604-4325-43400 FURNITURE & MINOR EQUIPME	0	0	0	0	20,685	0	0	0
604-4325-43410 COMPUTER SOFTWARE	0	(8)	0	0	0	0	0	0
604-4325-43465 WESTERN UTILITIES	0	0	0	150,850	40,207	0	0	2,541,620
604-4325-43466 ORLEANS AVE IMPROVEMENTS	0	0	0	415,450	53,719	0	0	2,219,700
TOTAL CAPITAL ASSETS	0	(8)	0	698,300	114,610	0	0	4,811,320
4325-43310 TREATMENT LAGOONS	PERMANENT NOTES: 2nd sludge storage lagoon							
4325-43465 WESTERN UTILITIES	NEXT YEAR NOTES: updated cost/timeline (DGR) - 7/15/25							
4325-43466 ORLEANS AVE IMPROVEMENTS	NEXT YEAR NOTES: 7/15/25 - updated timeline/costs (DGR)							
DEBT SERVICES								
604-4325-44100 PRINCIPAL	1	0	0	435,000	376,954	0	0	435,000
604-4325-44200 INTEREST	180,234	194,972	146,529	230,000	203,994	0	0	175,000
604-4325-44300 NPS EXPENSE	166,984	50,597	167,244	0	0	0	0	0
TOTAL DEBT SERVICES	347,219	245,569	313,773	665,000	580,947	0	0	610,000
4325-44100 PRINCIPAL	PERMANENT NOTES: Principal Payments for 2026.							
OTHER EXPENDITURES								
604-4325-45700 DEPRECIATION	515,035	600,757	674,092	550,000	0	0	0	700,000
TOTAL OTHER EXPENDITURES	515,035	600,757	674,092	550,000	0	0	0	700,000
TOTAL WW COLLECTION & TREATMENT	1,392,043	1,330,203	1,485,054	2,393,500	1,178,192	0	0	6,636,620

604-WASTEWATER FUND
WASTEWATER BILLING
EXPENDITURES

				(----- 2025	-----	-----)	(----- 2026	-----)
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
PERSONAL SERVICES								
604-4328-41100 WAGES	28,006	23,707	45,980	39,100	32,141	0	0	37,000
604-4328-41200 FICA	2,474	1,776	3,510	3,000	2,367	0	0	3,000
604-4328-41300 RETIREMENT	1,662	1,375	2,767	2,400	1,770	0	0	2,300
604-4328-41400 WORKERS' COMPENSATION	37	0	19	50	18	0	0	50
604-4328-41500 INSURANCE	4,306	0	2,286	6,000	9,288	0	0	10,000
604-4328-41600 UNEMPLOYEMENT COMPENSATIO	35	14	27	50	17	0	0	50
TOTAL PERSONAL SERVICES	36,519	26,872	54,589	50,600	45,600	0	0	52,400

4328-41100 WAGES — PERMANENT NOTES:
Includes:
25% Utility personnel and 33.33% Admin Assistant

4328-41200 FICA — PERMANENT NOTES:
Soc. Sec. and Medicare

4328-41300 RETIREMENT — PERMANENT NOTES:
Required 6% Match

4328-41500 INSURANCE — PERMANENT NOTES:
Health and Dental

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
OTHER CURRENT EXPENSES								
604-4328-42200 PROFESSIONAL SERVICES & F	11,844	8,991	4,439	12,000	7,309	0	0	12,000
604-4328-42300 PUBLISHING AND ADVERTISIN	480	137	0	0	0	0	0	0
604-4328-42610 SUPPLIES	286	773	6,029	1,000	3,678	0	0	3,000
604-4328-42700 TRAVEL & TRAINING	297	471	495	1,000	0	0	0	1,000
604-4328-42800 UTILITIES	7,307	6,221	5,788	5,000	3,533	0	0	5,000
604-4328-42900 OTHER	90	133	270	200	79	0	0	200
TOTAL OTHER CURRENT EXPENSES	20,304	16,725	17,021	19,200	14,599	0	0	21,200

4328-42900 OTHER — PERMANENT NOTES:
ANNUAL SUPPORT FOR COMPUTER SOFTWARE

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
CAPITAL ASSETS								
TOTAL WASTEWATER BILLING	56,823	43,597	71,609	69,800	60,199	0	0	73,600

604-WASTEWATER FUND
INTERFUND TRANSFERS
EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER CURRENT EXPENSES								
TOTAL EXPENDITURES	1,448,867	1,373,800	1,556,663	2,463,300	1,238,391	0	0	6,710,220
REVENUE OVER/(UNDER) EXPENDITURES	(278,361)	1,803,936	1,468,498	0	40,856	0	0	0

*** END OF REPORT ***

650-EQUIPMENT REPLACEMENT FD

REVENUES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
MISCELLANEOUS REVENUE								
650-36100 INTEREST EARNED	532	2,451	5,938	5,000	4,011	0	0	6,000
650-36200 EQUIPMENT RENTAL	100,000	105,000	125,000	125,000	120,000	0	0	122,000
650-36600 GAIN ON SALE OF CAPITAL ASSET	0	0	0	30,000	0	0	0	0
650-36900 MISCELLANEOUS REVENUE	908	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	101,440	107,451	130,938	160,000	124,011	0	0	128,000

36100 INTEREST EARNED CURRENT YEAR NOTES:
2023 2450
2024

36200 EQUIPMENT RENTAL PERMANENT NOTES:
Equipment Rental from; General- $5,000, p&z - 1,000 Finance- $5,000 Code Enf- $5,000 Street- $75,000 Pool- $5,000 ED - 1,000 Water- $20,000 W.Water $5,000

36600 GAIN ON SALE OF CAPITAL ASPERMANENT NOTES:
Trade in: Loader - $25,000, Mower - $5,000

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
OTHER FINANCING SOURCES								
650-39101 TRANSFER FROM ERF RESERVE	0	0	0	96,000	0	0	0	0
650-39130 SALE OF FIXED ASSETS	8,650	24,190	7,845	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	8,650	24,190	7,845	96,000	0	0	0	0

39104 TRANSFER FROM ERF 101 -POOPERMANENT NOTES:
To fund future replacement of water slide and diving board

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 APPROVED BUDGET
TOTAL REVENUES	110,090	131,641	138,783	256,000	124,011	0	0	128,000

650-EQUIPMENT REPLACEMENT FD
EQUIPMENT
EXPENDITURES

				2025			2026	
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
CAPITAL ASSETS								
650-6000-43400 EQUIPMENT PURCHASES	0	0	0	256,000	258,596	0	0	50,000
TOTAL CAPITAL ASSETS	0	0	0	256,000	258,596	0	0	50,000
DEBT SERVICES								
OTHER EXPENDITURES								
650-6000-45300 TRANSFER TO FUND RESERVE	0	0	0	0	0	0	0	78,000
650-6000-45700 DEPRECIATION	75,179	98,365	111,605	0	0	0	0	0
650-6000-45900 LOSS ON DISP OF CAP ASSET	4,063	0	0	0	0	0	0	0
TOTAL OTHER EXPENDITURES	79,242	98,365	111,605	0	0	0	0	78,000
TOTAL EQUIPMENT	79,242	98,365	111,605	256,000	258,596	0	0	128,000
TOTAL EXPENDITURES	79,242	98,365	111,605	256,000	258,596	0	0	128,000
REVENUE OVER/(UNDER) EXPENDITURES	30,848	33,276	27,178	0	(134,585)	0	0	0

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