2025 BUDGET

CITY OF WINDOM

CITY OF WINDOM

2025 Budget

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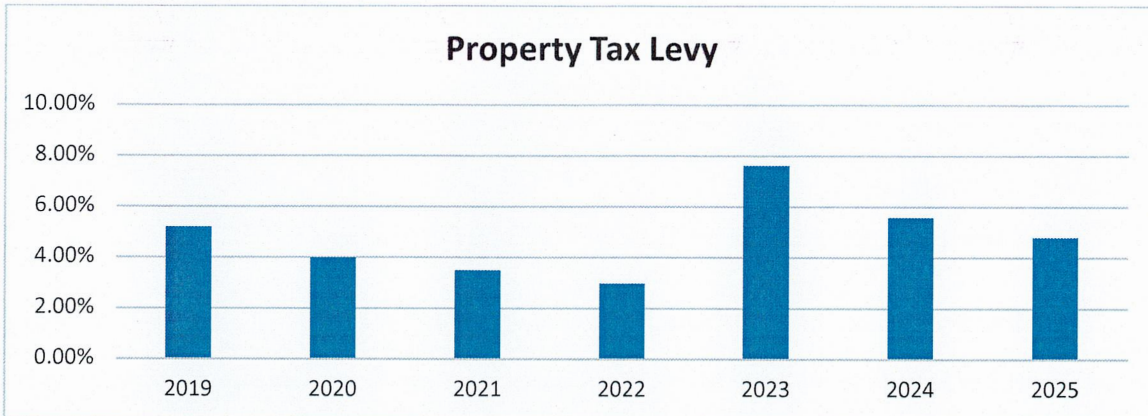
2025 Budget Summary

The 2025 City of Windom budget is herein presented for the General Fund and Enterprise Funds (water, wastewater, electric, telecom and liquor). Also included are budgets for Special Revenue Funds (Community Center, Arena, Library, Economic Development Authority, Pool, Ambulance and Airport) and Miscellaneous Funds. Capital expenditures for new facilities and equipment are also shown within the budgets and can be viewed in the Capital Improvement Plan.

Budget Decisions

In September 2024, the City Council set the 2025 preliminary budget levy for an increase of 4.81%. Costs for on-going operating expenses and debt service for past projects were calculated for Council's review and discussion. Then Capital projects and priorities for 2024 were put into the preliminary budget.



While the City's property tax levies have risen the amount of increase is lower than the rise in tax valuations of our community. In 2024 (for 2025 payable) the taxable valuation grew again meaning there is a larger tax base of which to spread the tax burden. By having growth in our tax base, **the City's tax rate has decreased** over the last ten years even with the increases in the amount of property tax levied.

Following the City Council's budget work sessions and discussion, the total 2025 proposed Property Tax Levy for the City of Windom is $2,682,501. **This budget is based upon a 4.71% property tax increase** considering tax abatement reimbursements and funding for operations and capital spending. Last year the City had a property tax levy increase of 5.59%.

Human Resources

Staffing levels within the City are anticipated to hold at status quo for the coming year. Again for 2025 costs relating to health care benefits are up, which is a trend nationwide.

Revenues
The City relies heavily on property taxes of $2,682,501 and user fees to fund the General Fund and Special Revenue Funds.

In 2024 there was a significant change in State aid (known as Local Government Aid – LGA) as the State surplus allowed for an increase in funding for this program. The funding level from 2024 to 2025 is basically flat with no new funding.

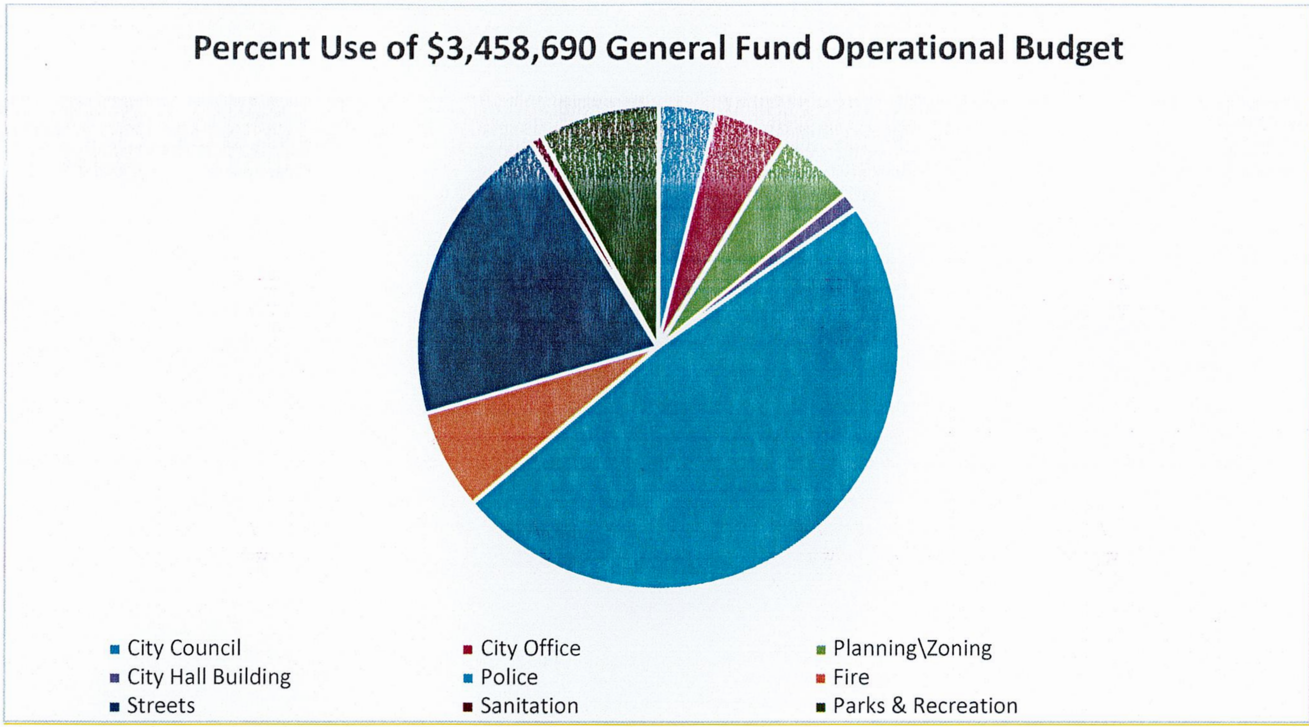
Enterprise Funds (public utilities and liquor store) are funded entirely through user fees. Balances in these funds overall remains stable.

There will be a residential $1\meter\month increase in Electric for 2025 and 2026 which was part of the recommendations of a rate study that was conducted. This Electric rate study also recommended the inclusion of a five percent rate increase in 2025 and 2026 to off-set higher costs for goods, services and transmission. In 2024 the Electric Department wrapped up about $16 million of multi-year improvements which included a new truck shed, re-build of the transmission line, completion of a new generation building housing two new cleaner-burning CAT diesel generators. In the Water and Wastewater Funds an inflationary increase of four percent has been budgeted to keep up with operating expenses.

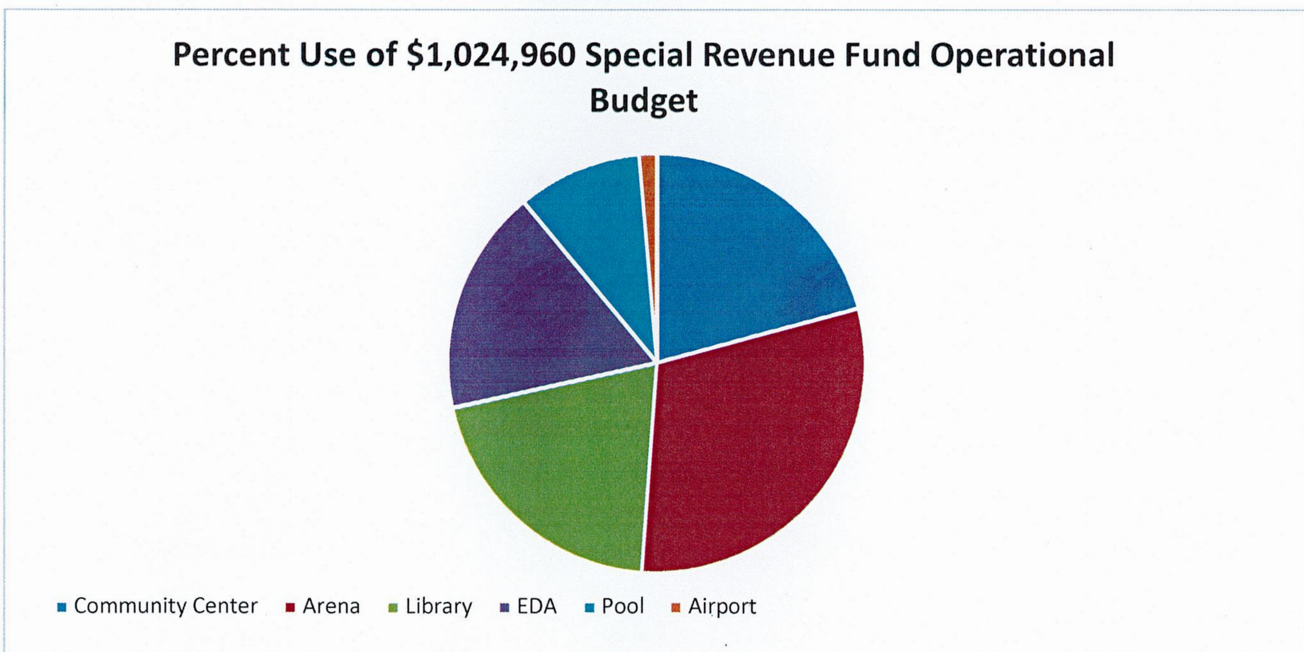
Expenses
The City maintains consistent assumptions for expenditures based on three years of history and two years of future projections. Department budget requests typically account for inflationary increases to maintain current service levels. Service level adjustments and notable budget changes are reflected in the budget at their expected or estimated cost. General Funds and Special Revenue Funds (Library, Community Center, Pool, Arena, EDA and Airport) account for the majority of the uses for property tax. Below are two charts showing the amount of budgeted funds for the General Fund Operations and Special Revenue Fund Operations.

Debt Service
These funds are repayments of General Obligation Bonds for prior purchases or projects. In 2025 the repayments for debt service will be $586,000. Debt service on General Obligation Bonds typically runs 20 years for projects like Streets and 10 years for purchases such as Fire Trucks or Street Equipment. Our Standard and Poor's Bond rating of A+ with a positive outlook remains the same as in prior years and is an example of our community's financial strength.

Tax Supported Operational Costs
The General Fund and Special Revenue Fund departments shown in the following charts are those that are supported by property tax revenue. The General Fund activities are typically funded entirely through tax revenue and\or Local Government Aid. Special Fund activities are quasi-business like wherein that they generate some revenues from their operations but not enough to be self-supporting. The charts show the percentage of each Fund budget these individual activities consume. In the General Fund the Police Department\Animal Control are about 50% of that budget whereas in the Special Revenue Fund the Arena, Community Center and Library use over 70% of that budget.



Police\Animal Control 48.5%	**Streets 20.5%**	**Parks & Recreation 8.1%**
Fire\Emergency Mgmt. 6.7%	**Planning\Zoning 5.3%**	**City Office 4.9%**
Council, Elections & CVB 3.9%	**City Hall Building 1.2%**	**Sanitation 0.8%**



Community Center 20.9%	**Arena 30.0%**	**Library 20.5%**
Economic Dev Authority 17.5%	**Pool 9.7%**	**Airport 1.4%**

Truth in Taxation\Public Input

The City provided budget information to citizen boards and commissions, held public meetings prior to adopting each budget and has notified the public regarding budget workshops. In addition, budget and audit information is available within the financial section of the City's website (www.windom-mn.com). As required by State law, the City also notifies residents through their property tax statements about the public budget input meeting on December 3, 2024. The formal budget and corresponding property tax levy will be adopted by the City Council on December 17, 2024.

Future Budget Considerations

As stated in previous budget messages, continued growth within the community (residential, commercial and industrial) will be key to keeping City finances stable and the tax rate steady or slightly declining. In 2024 the 60 apartments under construction and with State assistance these units were substantially complete (5 of 6 buildings with Certificates of Occupancy). Also, in 2024 the redevelopment of the former Cemstone property was completed. This development will bring in a mix of housing types consisting of 50+ units.

There were no new bonds issued in 2024. The City is applied for a Local Road Improvement Program grant for the reconstruction of 10th Street, but that was not funded.

In the first half of 2025 it is expected that the new Premium Iowa Pork plant will be in operation. This facility will add jobs to the community and strengthen our commercial\industrial tax base.

Recognition

The Administrative staff is appreciative of the work of all our employees and to the elected leadership for their vision and dedication to our community.

City Administrator

BUDGET
CITY OF WINDOM
2025 BUDGET YEAR

REVENUE BUDGET

	2025	2024	Change
General Fund			
Local Government Aid	$ 1,838,914	$ 1,836,232	0.15%
Small Cities Assistance	$ -	$ -	0.00%
Fees, Fines and Permits	$ 810,877	$ 685,270	18.33%
Transfers from Enterprise & Arena Recapture	$ 245,000	$ 245,000	0.00%
Tax Levy (Operations)	$ 563,899	$ 585,049	-3.62%
Tax Levy/ Reserves (Capital Outlay)	$ 412,648	$ 319,800	29.03%
Bonds (Capital Outlay)	$ -	$ -	0.00%
	$ 3,871,338	**$ 3,671,351**	**5.45%**
Special Revenue/Levy Funds			
User Fees	$ 1,478,564	$ 1,339,239	10.40%
Federal/State Aids	$ 149,196	$ 90,346	65.14%
Tax Levy (Operations)	$ 1,024,990	$ 938,801	9.18%
Tax Levy (Capital Outlay)	$ 42,464	$ 98,120	0.00%
Grants/Donations (Capital Outlay)	$ -	$ -	0.00%
Ambulance Reserve Funds (Capital Outlay)	$ 135,849	$ -	0.00%
	$ 2,831,063	**$ 2,466,506**	**14.78%**
Enterprise Funds			
User Fees	$ 14,339,904	$ 13,738,537	4.38%
Cost Sharing Fund	$ -	$ -	0.00%
Grants/Donations (Capital Outlay)	$ -	$ -	0.00%
Reserves used for Capital Projects (Electric)	$ 1,064,517	$ 9,321,523	0.00%
Special Assessments	$ 1,468	$ 1,468	0.00%
	$ 15,405,889	**$ 23,061,528**	**-33.20%**
Debt Service			
Special Assessments	$ 199,571	$ 199,571	0.00%
Other Revenues - Hospital PILOT	$ 10,000	$ 10,000	0.00%
Interfund Transfers for Debt Service	$ 658,397	$ 733,269	-10.21%
Tax Levy - Bonded Projects	$ 405,108	$ 583,072	-30.52%
Tax Levy - Intra-Fund Repayment	$ -	$ -	0
	$ 1,273,076	**$ 1,525,912**	**-16.57%**
Special Projects			
TIF Revenues & Revolving Loan Funds	$ 863,553	$ 863,553	0.00%
Dilipidated Housing Program	$ 20,000	$ 20,000	0.00%
	$ 883,553	**$ 883,553**	**0.00%**
Grand Total	**$ 24,264,919**	**$ 31,608,850**	**-23.23%**

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BUDGET
CITY OF WINDOM
2025 BUDGET YEAR

EXPENSE BUDGET

	2025	2024	Change	Change
General Fund				
Operational Expenses	$ 3,458,690	$ 3,351,551	3.20%	$ 107,139
Capital Outlay	$ 412,648	$ 319,800	29.03%	$ 92,848
State Police Aid from Reserves & Projects	$ 0	$ 0	249.87%	$ 0
Transfers	$ -	$ -	0.00%	$ -
	$ 3,871,338	**$ 3,671,351**	**5.45%**	**$ 199,987**
Special Revenue/Levy Funds				
Operational Expenses	$ 2,204,135	$ 2,179,085	1.15%	$ 25,050
Capital Outlay	$ 550,464	$ 98,120	461.01%	$ 452,344
Debt Service	$ 76,409	$ 72,084	6.00%	$ 4,325
Depreciation	$ 147,000	$ 147,000	0.00%	$ -
	$ 2,978,008	**$ 2,496,289**	**19.30%**	**$ 481,719**
Enterprise Funds				
Operational Expenses	$ 11,468,941	$ 10,241,541	11.98%	$ 1,227,401
Capital Outlay	$ 1,817,000	$ 10,063,500	-81.94%	$ (8,246,500)
Debt Service	$ 2,117,787	$ 2,269,068	-6.67%	$ (151,281)
Transfers	$ 304,500	$ 304,500	0.00%	$ -
Depreciation	$ 2,729,270	$ 2,842,270	-3.98%	$ (113,000)
	$ 18,437,498	**$ 25,720,879**	**-28.32%**	**$ (7,283,380)**
Debt Service				
Bond/Loan Payments & Fees	$ 1,339,529	$ 1,152,092	16.27%	$ 187,437
Tax Levy - Intra-Fund Repayment			0.00%	$ -
	$ 1,339,529	**$ 1,152,092**	**16.27%**	**$ 187,437**
Special Projects				
TIF Funds & Revolving Loan Funds	$ 745,632	$ 745,632	0.00%	$ -
Dilipidated Housing Program	$ 20,000	$ 20,000	0.00%	$ -
	$ 765,632	**$ 765,632**	**0.00%**	**$ -**
Grand Total	**$ 27,392,005**	**$ 33,806,243**	**-18.97%**	**$ (6,414,238)**
Non-Cash Depreciation	$ 2,876,270	$ 2,989,270	**-3.78%**	$ (113,000)
Total Net of Non-cash items	**$ 24,515,735**	**$ 30,816,973**	**-20.45%**	**$ (6,301,238)**

BUDGET
CITY OF WINDOM
2025 BUDGET YEAR

GENERAL FUND

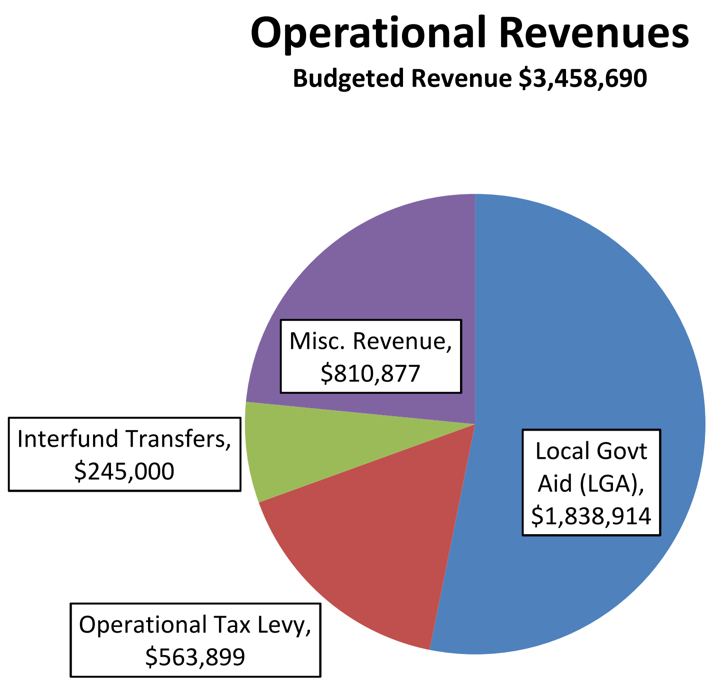
Operational Revenue and Expenses

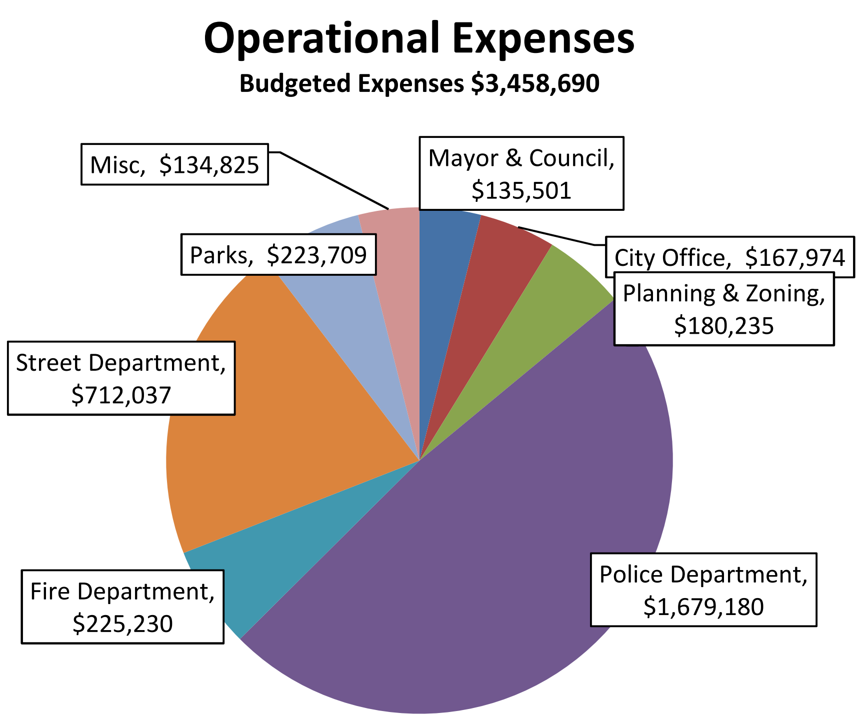
Revenue	2025	2024	% Change
Local Govt Aid (LGA)	$ 1,838,914	$ 1,836,232	0.15%
Operational Tax Levy	$ 563,899	$ 585,049	-3.62%
Interfund Transfers	$ 245,000	$ 245,000	0.00%
Misc. Revenue	$ 810,877	$ 685,270	18.33%
TOTAL	**$ 3,458,690**	**$ 3,351,551**	**3.20%**

Expenses	2025	2024	% Change
Mayor & Council	$ 135,501	$ 134,465	0.77%
Elections	$ -	$ 9,000	0.00%
City Office	$ 167,974	$ 158,372	6.06%
Planning & Zoning	$ 180,235	$ 180,861	-0.35%
City Hall	$ 41,324	$ 40,922	0.98%
Police Department	$ 1,679,180	$ 1,657,666	1.30%
Fire Department	$ 225,230	$ 219,174	2.76%
Emergency Mgmt	$ 6,803	$ 6,941	-1.99%
Animal Control	$ 2,200	$ 2,200	0.00%
Street Department	$ 712,037	$ 641,496	11.00%
Health/Sanitation	$ 29,000	$ 29,000	0.00%
Recreation	$ 55,497	$ 53,357	4.01%
Parks	$ 223,709	$ 218,099	2.57%
TOTAL	**$ 3,458,690**	**$ 3,351,551**	**3.20%**

General Fund Capital	**$ 412,648**	**$ 319,800**	**29.03%**

2025 General Fund





BUDGET
CITY OF WINDOM
2025 CAPITAL OUTLAY
(General Fund)

CAPITAL\EQUIPMENT FUND - Tax Funded		Amount	Reserves/ Tax Levy
City Hall & Multiple Depts			
	City Hall - Administration Computer Upgrade	$ 1,500	
	City Hall - Administration - Finance Director Desk	$ 2,000	
	City Hall - Window Replacement (EDA & Bldg Office)	$ 7,500	
	Multiple Dept Server & City Website	$ 15,000	
	Multiple Dept Server & Network Upgrade	$ 1,500	
	Sub-total	$ 27,500	**$ 27,500**
Recreation			
	Storage Building at Windom Recreation Area	$ 12,500	**$ 12,500**
Fire:			
	Fire - Unit 65 Tanker Truck	$ 120,000	
	Sub-total	$ 120,000	**$ 120,000**
Police:			
	Police - Speed Trailer Replacement	$ 8,800	
	Police - Body Camera & Tasers (2025-2029)	$ 8,648	
	Sub-total	$ 17,448	**$ 17,448**
Parks:			
	Park - Island Park Levee Floodplain Study	$ 10,000	
	Park - Building Improvement/Maintenance	$ 5,000	
	Sub-total	$ 15,000	**$ 15,000**
Streets:			
	Streets - Equipment Fund	$ 25,000	
	Streets - Highway 60/71 Traffic Light Replacement	$ 177,000	
	Streets - Highway 60/71 Radar Speed Signs (4)	$ 18,200	
	Sub-total	$ 220,200	**$ 220,200**
TOTAL CAPITAL FUND			**$ 412,648**
	Less: Enterprise Transfers		$ -
	General Fund Capital Subject to Levy		**$ 412,648**

BUDGET
CITY OF WINDOM
2025 BUDGET YEAR

SPECIAL REVENUE/LEVY FUNDS

Library

	2025	2024	Change
+ Tax Levy	$ 247,674	$ 206,057	20.20%
+ Other Revenue	$ 24,000	$ 24,000	0.00%
+ Reserves	$ -	$ -	0.00%
- Expenses	$ (234,210)	$ (226,057)	3.61%
- Capital Outlay	$ (37,464)	$ (4,000)	0.00%
- Debt Service	$ -	$ -	0.00%
	$ (0)	**$ (0)**	

Airport

	2025	2024	Change
+ Tax Levy	$ 18,403	$ 15,580	18.12%
+ Federal State Grants/Aids	$ 149,196	$ 90,346	65.14%
+ Other Revenue	$ 86,100	$ 86,100	0.00%
- Expenses	$ (115,699)	$ (113,276)	2.14%
- Capital Outlay	$ (138,000)	$ (78,750)	75.24%
- Debt Service	$ -	$ -	0.00%
	$ 0	**$ 0**	

Pool

	2025	2024	Change
+ Tax Levy	$ 99,456	$ 110,918	-10.33%
+ Other Revenue	$ 44,700	$ 44,700	0.00%
+ Reserves	$ -	$ -	0.00%
- Expenses	$ (144,101)	$ (142,748)	0.95%
- Capital Outlay	$ -	$ (12,870)	0.00%
- Debt Service	$ -	$ -	0.00%
	$ 55	**$ (0)**	

Ambulance

	2025	2024	Change
+ Tax Levy	$ -	$ -	0.00%
+ Other Revenue	$ 943,500	$ 810,500	16.41%
+ Reserves	$ 135,849	$ -	0.00%
- Expenses	$ (704,349)	$ (693,283)	1.60%
- Capital Outlay	$ (375,000)	$ -	0.00%
- Debt Service	$ -	$ -	0.00%
	$ 0	**$ 117,217**	

EDA

	2025	2024	Change
+ Tax Levy	$ 179,826	$ 171,580	4.81%
+ Other Revenue	$ 62,735	$ 62,735	0.00%
+ Reserves	$ -	$ -	0.00%
+ Interfund Loan Receipts	$ -	$ -	0.00%
- Expenses	$ (242,561)	$ (234,315)	3.52%
+ Non Cash Exp	$ -	$ -	0.00%
- Capital Outlay	$ -	$ -	0.00%
- Debt Service	$ -	$ -	0.00%
	$ (0)	**$ (0)**	

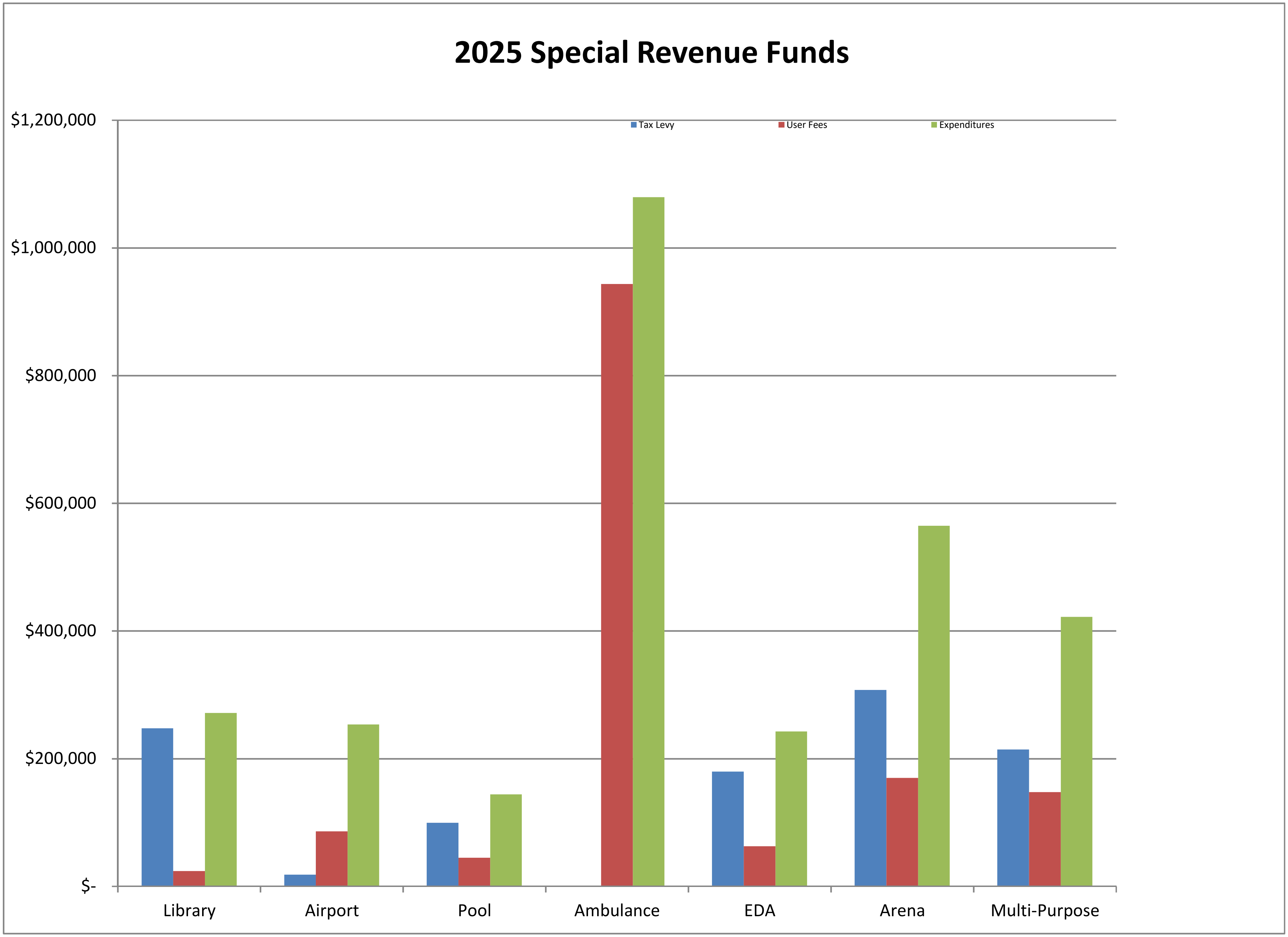
Arena

	2025	2024	Change
+ Tax Levy	$ 307,676	$ 296,092	3.91%
+ Other Revenue	$ 170,009	$ 165,684	2.61%
+ Reserves	$ -	$ -	0.00%
- Expenses	$ (488,276)	$ (476,692)	2.43%
- Capital Outlay	$ -	$ -	
- Debt Service	$ (76,409)	$ (72,084)	0.00%
+ Depreciation	$ 87,000	$ 87,000	
	$ 0	**$ 0**	

Multi-Purpose

	2025	2024	Change
+ Tax Levy	$ 214,419	$ 236,694	-9.41%
+ Other Revenue	$ 147,520	$ 145,520	1.37%
+ Reserves	$ -	$ -	0.00%
- Expenses	$ (421,939)	$ (439,714)	-4.04%
- Capital Outlay	$ -	$ (2,500)	0.00%
- Debt Service	$ -	$ -	0.00%
+ Depreciation	$ 60,000	$ 60,000	0.00%
	$ (0)	**$ (0)**	

	2025	2024	Change
Total Levy	$ 1,067,454	$ 1,036,921	2.94%


2025 Special Revenue Funds
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
Tax Levy
User Fees
Expenditures
Library
Airport
Pool
Ambulance
EDA
Arena
Multi-Purpose

BUDGET
CITY OF WINDOM
2025 CAPITAL OUTLAY

SPECIAL REVENUE/LEVY FUNDS

Fund	Description	Amount		
Library:	Roof and Sidewalk Repair	$35,464		
	Computer Replacements	$2,000		
			Sub-total	***$37,464***
Ambulance	Ambulance Replacement	$250,000		
	Radio Replacement	$125,000		
			Sub-total	***$375,000***
Airport:	Crosswind Runway Environmental Re	$133,000		
	Crosswind Runway Design	$5,000		
			Sub-total	***$138,000***
Pool:		$0		
			Sub-total	***$0***
	Less: Reserve/Grant Funds	$ (508,000)		
Total Subject to Levy		**$42,464**		

BUDGET
CITY OF WINDOM
2025 BUDGET YEAR

ENTERPRISE FUNDS

Telecom

	2025	2024	Change
+ Revenue	$ 2,803,970	$ 2,818,370	-0.51%
+ Special Assessments	$ -	$ -	
+ Reserves	$ -	$ -	
- Expenses	$ (2,371,784)	$ (2,421,743)	-2.06%
- Capital Outlay	$ -	$ -	
- Debt Service	$ (841,284)	$ (841,284)	0.00%
- Transfer to General/CIP	$ (2,250)	$ (2,250)	
+ Depreciation	$ 352,050	$ 352,050	0.00%
Cash Flow	**$ (59,298)**	**$ (94,857)**	

Water

	2025	2024	Change
+ Revenue	$ 1,294,550	$ 1,259,150	2.81%
+ Special Assessments	$ 1,028	$ 1,028	0.00%
+ Reserves	$ -	$ -	0.00%
- Expenses	$ (1,251,011)	$ (1,212,565)	3.17%
- Capital Outlay	$ (30,000)	$ (97,500)	-69.23%
- Debt Service	$ (223,648)	$ (223,648)	0.00%
- Transfer to General/CIP	$ (750)	$ (750)	
+ Depreciation	$ 440,000	$ 440,000	0.00%
Cash Flow	**$ 230,169**	**$ 165,715**	

Sewer

	2025	2024	Change
+ Revenue	$ 1,719,750	$ 1,671,300	2.90%
+ Cost Sharing Funds	$ -	$ -	0.00%
+ Special Assessments	$ 440	$ 440	0.00%
+ Reserves	$ -	$ -	
- Expenses	$ (1,959,028)	$ (1,870,633)	4.73%
- Capital Outlay	$ (40,000)	$ (40,000)	0.00%
- Debt Service	$ (645,515)	$ (645,515)	0.00%
- Transfer to General/CIP	$ (750)	$ (750)	
+ Depreciation/Amortization	$ 997,220	$ 997,220	0.00%
Cash Flow	**$ 72,117**	**$ 112,062**	

Electric

	2025	2024	Change
+ Revenue	$ 6,009,384	$ 5,522,017	8.83%
+ Special Assessments	$ -	$ -	
+ Reserves	$ 1,064,517	$ 8,518,826	
- Expenses	$ (6,273,503)	$ (5,226,497)	20.03%
- Capital Outlay	$ (1,740,000)	$ (9,100,000)	-80.88%
- Transfer to Debt Service	$ (362,415)	$ (513,596)	
- Transfer to General/CIP	$ (200,750)	$ (200,750)	0.00%
+ Depreciation	$ 900,000	$ 1,000,000	-10.00%
Cash Flow	**$ (0)**	**$ (0)**	

Liquor

	2025	2024	Change
+ Revenue	$ 2,512,250	$ 2,467,700	1.81%
+ Special Assessments	$	-	
+ Reserves	$	802,697	
- Expenses	$ (2,342,886)	$ (2,352,372)	-0.40%
- Capital Outlay	$ (7,000)	$ (826,000)	-99.15%
- Transfer to Debt Service	$ (44,925)	$ (45,025)	
- Transfer to General	$ (100,000)	$ (100,000)	0.00%
+ Depreciation	$ 40,000	$ 53,000	-24.53%
Cash Flow	**$ 57,439**	**$ (0)**	

BUDGET
CITY OF WINDOM
2025 BUDGET YEAR
SPECIAL PROJECTS
(Tax Increment Finance, Revolving Loan Funds and Other)

	Name		Revenue		Expense
407	Dilipidated Housing Program	$	20,000	$	20,000
252	Small Cities Development Program	$	12	$	-
253	RiverBluff Estates	$	-	$	-
254	North Industrial Park Project	$	4,618	$	15,650
255	EDA General RLF	$	-	$	8,425
1-10	Runnings TIF (266)	$	46,674	$	44,507
1-12	Prime Pork, LLC. TIF (268)	$	320,623	$	302,711
1-13	River Bluff TIF (260)	$	38,000	$	6,000
1-18	AG Builders TIF (271)	$	14,000	$	13,070
1-19	NWIP II TIF (274)	$	247,626	$	174,198
1-20	New Vision TIF (276)	$	28,000	$	26,491
1-21	Tibodeau's Center (261)	$	90,000	$	85,000
1-22	Cemstone (277)	$	74,000	$	69,580
	TOTAL	**$**	**883,553**	**$**	**765,632**

City of Windom, Minnesota

City of Windom -- Capital Improvement Plan

2025 thru 2029

PROJECTS BY DEPARTMENT

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
Administration								
Computer Replacement	ADMIN 002	1	2,000	3,000		3,000		8,000
Finance Director Desk	ADMIN 007	2	2,000					2,000
Administration Total			4,000	3,000		3,000		10,000
Airport								
Instrument Landing Equipment	AIRPORT 005	1		150,000				150,000
Runway Environmental Review & Extension Design	AIRPORT 006	1				100,000	150,000	250,000
Crosswind Runway Design	AIRPORT 007	2	150,000					150,000
Crosswind Runway Land Acquisition	AIRPORT 008	2			600,000			600,000
Crosswind Runway Construction	AIRPORT 012	1				2,000,000		2,000,000
New 4 Bay Hanger & Site Prep	AIRPORT 014	2			525,000			525,000
Unit 46A Replacement - Snow Plow	AIRPORT 015	1			130,000			130,000
AWOS Tower Rehab	AIRPORT 018	1		78,500				78,500
Airport Total			150,000	228,500	1,255,000	2,100,000	150,000	3,883,500
Ambulance								
Defibulators	AMB 002	1		120,000				120,000
Unit 27 - Ambulance Replacement	AMB 005	1				235,000		235,000
Radio & Pager Equipment	AMB 006	1	125,000					125,000
Unit 28 - Ambulance Replacement	AMB 007	1	250,000					250,000
Unit 29 - Ambulance Replacement	AMB 010	1		265,000				265,000
Unit 30 - Ambulance Replacement	AMB 011	1			235,000			235,000
Ambulance Total			375,000	385,000	235,000	235,000		1,230,000
Arena								
Livestock Building\Riding Rink	ARENA 011	3		200,000				200,000
Arena Total				200,000				200,000
Building\Zoning								
Blighted Homes Incentive Program	BUILD 005	2	20,000	20,000	20,000	20,000	20,000	100,000
Building\Zoning Total			20,000	20,000	20,000	20,000	20,000	100,000
City Hall								
Window Replacement	CH 001	2		25,000				25,000
Tuckpointing and Foundation Repair	CH 008	2		75,000	50,000			125,000
EDA\Building Office Windows	CH 010	2	7,500					7,500
City Hall Total			7,500	100,000	50,000			157,500
Community Center								
Dance Floor Replacement	COMM 002	3		20,000				20,000

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
Sound System	*COMM 003*	3		60,000				*60,000*
Platform Stage	*COMM 006*	3		8,500				*8,500*
Equipment Replacement\Upgrades	*COMM 007*	1	0	10,000	10,000	10,000	10,000	*40,000*
Mechanical Systems	*COMM 009*	1	0					*0*
Garage Doors w\ Openers	*COMM 011*	2		9,800				*9,800*
Gym Renovation	*COMM 012*	2		85,000				*85,000*
Community Center Total			**0**	**193,300**	**10,000**	**10,000**	**10,000**	***223,300***
EDA								
NWIP South 80 Addition of Utilities	*EDA 003*	2	425,000					*425,000*
EDA Total			**425,000**					***425,000***
Electric								
Distribution System Upgrades	*ELE 001*	1	350,000	350,000	350,000	350,000	350,000	*1,750,000*
Misc Equipment - Unidentified	*ELE 004*	3	40,000	40,000	40,000	40,000	40,000	*200,000*
Meter Replacement Program	*ELE 011*	1	650,000					*650,000*
55' Bucket Truck - Unit #320	*ELE 030*	1	250,000					*250,000*
New\Refurbished 28MVA Sub-station Transformer	*ELE 035*	1			625,000			*625,000*
35' Bucket Truck - Unit #350	*ELE 036*	1			200,000			*200,000*
Switchgear Improvements	*ELE 037*	1	450,000					*450,000*
Electric Total			**1,740,000**	**390,000**	**1,215,000**	**390,000**	**390,000**	***4,125,000***
Fire								
First Response Truck - Unit 24	*FIRE 005*	3		240,000				*240,000*
Engine\Pumper - Unit 23	*FIRE 006*	1		400,000				*400,000*
Tanker Truck - Unit 26	*FIRE 016*	1	285,000					*285,000*
Fire Total			**285,000**	**640,000**				***925,000***
Library								
Computer Replacement	*LIB 007*	1	2,000	2,000	2,000			*6,000*
Roof Repair & Sidewalk Maintenance	*LIB 011*	1	35,464					*35,464*
Library Total			**37,464**	**2,000**	**2,000**			***41,464***
Liquor								
Computer Replacement	*LIQUOR 015*	1	1,200	3,500				*4,700*
Equipment Replacement Fund	*LIQUOR 016*	2	5,000	5,000	5,000			*15,000*
Liquor Total			**6,200**	**8,500**	**5,000**			***19,700***
Multiple Depts								
City-wide Network & Server Upgrades	*MULTI 003*	1	6,850	6,650	6,650	6,650	6,650	*33,450*
New City Website	*MULTI 004*	2	50,000					*50,000*
Citizen Notification & Alert System	*MULTI 005*	2		3,900	3,900	3,900	3,900	*15,600*
Multiple Depts Total			**56,850**	**10,550**	**10,550**	**10,550**	**10,550**	***99,050***
Parks								
Buildings CIP	*PARK 021*	1	5,000	5,000	5,000	5,000	5,000	*25,000*
Tractor	*PARK 024*	2		60,000				*60,000*
Levee Hydraulic Study - Concept 1	*PARK 027*	1	10,000					*10,000*
Parks Total			**15,000**	**65,000**	**5,000**	**5,000**	**5,000**	***95,000***

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
Police								
Computer Replacement - Mobile Units	*POLICE 006*	2	5,000					*5,000*
Bolo Wraps	*POLICE 020*	3		10,000				*10,000*
Lidar Unit	*POLICE 026*	1	3,000					*3,000*
Axon Body Camera System & Tasers	*POLICE 027*	1	185,744					*185,744*
Speed Trailer - Replacement	*POLICE 028*	1	8,800					*8,800*
Police Total			**202,544**	**10,000**				***212,544***
Pool								
New or Renovated Pool	*POOL 003*	2			7,000,000			*7,000,000*
Equipment\Furnishing Replacement	*POOL 006*	1		5,000				*5,000*
Pool Total				**5,000**	**7,000,000**			***7,005,000***
Recreation								
Storage Shed	*REC 004*	2	12,500					*12,500*
Recreation Total			**12,500**					***12,500***
Streets								
Equipment Fund Reserve	*STR 005*	2	25,000	25,000	25,000	25,000	25,000	*125,000*
Pick-up Replacement (Unit 41)	*STR 009*	1					47,500	*47,500*
Sno-Go Snow Blower Replacement	*STR 013*	1		220,000				*220,000*
2025 Street Project	*STR 019*	1	4,000,000					*4,000,000*
Traffic Signal Lights	*STR 025*	2	177,000					*177,000*
Front-end Loader	*STR 029*	2		250,000				*250,000*
2028 Street Project	*STR 031*	2				4,000,000		*4,000,000*
Highway Radar Signs	*STR 032*	2	18,200					*18,200*
Streets Total			**4,220,200**	**495,000**	**25,000**	**4,025,000**	**72,500**	***8,837,700***
Telecom								
Transport Project - CO Fiber Trunk South	*TEL 029*	2		75,000				*75,000*
Transport Project - CO Fiber Trunk North	*TEL 030*	3		42,000				*42,000*
Co Rd 13/15 North Expansion	*TEL 034*	2	125,000					*125,000*
NOC 48V DC Power System Battery String	*TEL 038*	1	65,000					*65,000*
NOC DC to AC Inverter Power System	*TEL 039*	2	40,000					*40,000*
NOC HVAC System	*TEL 040*	1	62,000					*62,000*
Metaswitch Voicemail System Replacement	*TEL 041*	1	28,000					*28,000*
Telecom Total			**320,000**	**117,000**				***437,000***
Wastewater								
General Plant Improvement\Maintence	*SEWER 001*	2	5,000	5,000	5,000	5,000	5,000	*25,000*
General Equipment	*SEWER 006*	3	20,000	20,000	20,000	20,000	20,000	*100,000*
Interceptor\Collection System Improvements	*SEWER 007*	1	10,000	10,000	10,000	10,000	10,000	*50,000*
Lift Station Improvements	*SEWER 010*	1	5,000	5,000	5,000	5,000	5,000	*25,000*
Wastewater Total			**40,000**	**40,000**	**40,000**	**40,000**	**40,000**	***200,000***
Water								
Wells and Well Site	*WATER 001*	1	5,000	5,000	5,000	5,000	5,000	*25,000*
Pumping Equipment	*WATER 002*	1	5,000	5,000	5,000	5,000	5,000	*25,000*
Filter Plant Improvements	*WATER 004*	1	10,000	10,000	10,000	10,000	10,000	*50,000*
Water Main Improvements	*WATER 005*	1	5,000	5,000	5,000	5,000	5,000	*25,000*

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
Hydrants	*WATER 008*	2	5,000	5,000	5,000	5,000	5,000	*25,000*
Unit #61 Vehicle & Box Replacement	*WATER 017*	2	70,000					*70,000*
Water Total			**100,000**	**30,000**	**30,000**	**30,000**	**30,000**	***220,000***
GRAND TOTAL			**8,017,258**	**2,942,850**	**9,902,550**	**6,868,550**	**728,050**	***28,459,258***

BUDGET
CITY OF WINDOM
2025 BUDGET YEAR

		2025 Levy Uses	Percent Of Levy
General Fund Operational	$	563,899	21.02%
Reserve Funded Projects:			
	$	-	
	$	-	
General Fund Capital	$	408,148	15.22%
Less: Use of Reserves:			0.00%
	$	-	0.00%
Dilipidated Housing Program	$	20,000	0.75%
Special Revenue Fund Operational	$	1,024,990	38.21%
Special Revenue Fund Capital	$	42,464	1.58%
Sub Total	*$*	*2,059,501*	
Tax Abatement	$	37,000	1.38%
Plus Debt Service	$	586,000	21.85%
Levy Total	**$**	**2,682,501**	**100.00%**

2024 Levy Total	*$*	*2,561,842*	*95.50%*
City Operation & Capital Levy Addition	**$**	**120,659**	***4.71%***
Use of Reserve Funds	**$**	**-**	***0.00%***
2024 Levy Total	**$**	**2,682,501**	
Total Levy Increase	**$**	**120,659**	***4.71%***

Debt Service Levy

402	Capital - ESF Loan	$	56,290
401	Ice System Replacement Project (2018A)	$	76,409
305	2009 Street Project (2017C Refi)	$	87,825
306	2013 Street Project (2020D Refi)	$	111,415
307	2017A Street Project	$	92,344
308	2020 B&C Street Project	$	161,717
310	2023B Electric Generation Project	$	-
311	2023B Liquor Remodel Project	$	-
	Total	**$**	**586,000**

BUDGET
CITY OF WINDOM
2025 BUDGET YEAR

Debt Service Levy	2025 Levy	2026 Levy	2027 Levy	2028 Levy	2029 Levy
402 Capital ESF Loan	56,290.00	59,340.00	57,340.00	60,290.00	55,190.00
401 Ice System Replacement Project (2018A)	76,409.00	74,910.00	73,409.00	76,909.00	75,259.00
305 2009 Street Project (2017C Refinanced)	87,825.00	-	-	-	-
306 2013 Street Project (2020D Refinanced)	111,415.00	110,522.00	114,510.00	118,528.00	98,149.00
307 2017A Street Project	92,344.00	95,663.00	93,875.00	96,982.00	85,085.87
308 2020 B & C Street Project	161,717.00	161,612.00	161,349.00	160,929.00	160,352.00
310 2023B Electric Generation Project					
311 2023B Liquor Remodel Project					
TOTAL	**586,000.00**	**502,047.00**	**500,483.00**	**513,638.00**	**474,035.87**

ESF Loan Funding

	2025	2026	2027	2028	2029
Debt Service	$ (120,190.00)	$ (118,290.00)	$ (121,340.00)	$ (119,340.00)	$ (122,290.00)
Hospital Transfer	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Electric Transfer	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
Liquor Transfer	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00
Levy	$ 56,290.00	$ 59,340.00	$ 57,340.00	$ 60,290.00	$ 58,390.00
Total Funds	**$ 121,290.00**	**$ 124,340.00**	**$ 122,340.00**	**$ 125,290.00**	**$ 123,390.00**
	1,100	6,050	1,000	5,950	1,100
Levy Offset (Project Contingency Funds)					
Net Levy	$ 56,290.00	$ 59,340.00	$ 57,340.00	$ 60,290.00	$ 58,390.00

General Fund Reserve Estimates

		Available Funds
2025 Budgeted Expense	$ 4,526,144.00	
2023 Audited Reserve	$ 2,540,043.00	56.12%
Less: Prior General Fund Commitments		
Perkins Creek Flood Plaine Study - 2023 expense	$ (5,000.00)	
Estimate of Close-out 2009 Street Improvement	$ (71,030.00)	
Estimate of Close-out 2007 Street Improvement	$ (283,632.00)	
Cul-de-sac from Reserves moved to 2023	$ (161,450.00)	
Park Shelter Cameras Tegel 2023	$ (8,000.00)	
Street Snow Plows Contract Overage	$ -	
	$ (529,112.00)	
Remaining General Fund Reserve	$ 2,010,931.00	44.43%
35% Required Minimum	$ 1,584,150.40	$ 426,780.60
40% Reserve Amount	$ 1,810,457.60	$ 200,473.40
45% Reserve Amount	$ 2,036,764.80	$ (25,833.80)
50% Reserve Amount	$ 2,263,072.00	$ (252,141.00)
60% Reserve Amount	$ 2,715,686.40	$ (704,755.40)

Reserve calculation changed in Budget 2023 to Office of the State Auditors Note:
General Fund Balance should be 35 to 50 % of operating revenues or no lesss than 5 months of operating expenditures in general & special revenue fı

CITY OF WINDOM
DEBT SCHEDULE/STATEMENT OF BOND INDEBTEDNESS
YEAR ENDING DECEMBER 31, 2024

		Issue Date	Maturity Date	Interest Rate	Original Issue	New Issue	Outstanding 12/31/2023	2024 Principal Payment	2024 Interest Payment	Outstanding 12/31/2024
	GENERAL OBLIGATION BONDS									
BTS	GO Improvement Bonds Series 2017C (2009A Refunding)	2017	2025	2.00%	830,000.00	0.00	250,000.00	125,000.00	3,750.00	125,000.00
31 BTS	GO Crossover Refunding Bonds, Series 2012A (2005A & 2007B)	2012	2023	.55-2.2	620,000.00	0.00	-	0.00	0.00	-
BTS	GO Improvement Bonds Series 2017A	2017	2039	1.15-3.40%	2,870,000.00	0.00	2,360,000.00	135,000.00	70,870.00	2,225,000.00
BTS	GO Improvement Bonds Series 2020B	2020	2041	2.25-3%	3,135,000.00	0.00	2,860,000.00	145,000.00	71,825.00	2,715,000.00
BTS	GO Improvement Bonds Series 2020C	2020	2041	2.0-3%	345,000.00	0.00	315,000.00	15,000.00	8,100.00	300,000.00
BTS	GO Improvement Bonds Series 2020D(2013A Refund)	2020	2034	1.35-2%	1,600,000.00	0.00	1,315,000.00	140,000.00	22,670.00	1,175,000.00
BTS	GO Improvement Bonds Series 2020D(2016 Lease Refund)	2020	2037	1.35-2%	1,680,000.00	0.00	1,500,000.00	95,000.00	25,190.00	1,405,000.00
	TOTAL GENERAL OBLIGATION BONDS					**0.00**	**8,600,000.00**	**655,000.00**	**202,405.00**	**7,945,000.00**
	GENERAL OBLIGATION EQUIPMENT CERTIFICATES									
34 bts	GO Equipment Bonds, Series 2013B	2013	2023	1.60%	425,000.00	0.00	-	0.00	0.00	-
BTS	GO Bond Series 2023B Equipment - Electric	2023	2043	5%-4.375%	3,425,000.00	3,425,000.00	3,425,000.00	0.00	108,926.98	3,425,000.00
	TOTAL GENERAL EQUIPMENT CERTIFICATES					**3,425,000.00**	**3,425,000.00**	**0.00**	**108,926.98**	**3,425,000.00**
	EDA/HOUSING DEVELOPMENT TAX INCREMENT BONDS									
34 BTS	GO Improvement NWIP 2013B	2013	2023	1.60%	190,000.00	0.00	-	0.00	0.00	-
BTS	GO Improvement NWIPII 2018A	2018	2026	3-3.4%	1,015,000.00	0.00	465,000.00	150,000.00	11,700.00	315,000.00
	TOTAL EDA/HOUSING DEVELOPMENT BONDS					**0.00**	**465,000.00**	**150,000.00**	**11,700.00**	**315,000.00**
	GENERAL OBLIGATION TAX ABATEMENT BOND									
BTS	GO Bond Series 2023B Tax Abatement Electric	2023	2043	5%-4.375%	2,940,000.00	2,940,000.00	2,940,000.00	0.00	93,487.92	2,940,000.00
BTS	GO Bond Series 2023B Tax Abatement Liquor	2023	2043	5%-4.375%	540,000.00	540,000.00	540,000.00	0.00	17,187.99	540,000.00
	TOTAL TAX ABATEMENT BONDS					**3,480,000.00**	**3,480,000.00**	**0.00**	**110,675.91**	**3,480,000.00**
	GENERAL OBLIGATION REVENUE BONDS									
31 BTS	GO Crossover Refunding Bonds, Series 2012A (2005A & 2007B) - Water	2012	2023	.55-2.2	382,200.00	0.00	0.00	0.00	0.00	-
31 BTS	GO Crossover Refunding Bonds, Series 2012A (2005A & 2007B) - Sewer	2012	2023	.55-2.2	277,800.00	0.00	0.00	0.00	0.00	-
BTS	GO Improvement Bonds Series 2017A - Sewer Hwy 60 Line	2017	2039	1.15-3.40%	555,000.00	0.00	445,000.00	25,000.00	13,435.00	420,000.00
BTS	GO Improvement Bonds Series 2017A - Water Tower	2017	2039	1.15-3.40%	595,000.00	0.00	475,000.00	25,000.00	14,375.00	450,000.00
BTS	GO Equipment Certificates, Series 2017B (Core Upgrade)	2017	2027	3.00%	855,000.00	0.00	400,000.00	100,000.00	10,500.00	300,000.00
BTS	GO Equipment Certificates, Series 2018A (Ice Project)	2018	2038	3-3.4%	1,095,000.00	0.00	875,000.00	45,000.00	27,083.76	830,000.00
PFA	CWRF Wastewater Treatment Plant MN PFA	2019	2038	1.00%	9,624,333.00	0.00	3,908,842.89	218,462.89	29,859.21	3,690,380.00
BTS	GO Improvement Bonds Series 2020B - Sewer	2020	2041	2.25-3%	465,000.00	0.00	425,000.00	20,000.00	10,618.76	405,000.00
BTS	GO Improvement Bonds Series 2020B - Water	2020	2041	2.25-3%	640,000.00	0.00	590,000.00	25,000.00	14,756.26	565,000.00
BTS	Communication System Appropriation Bonds 2020A (Refund 2012B) BB & T	2020	2032	1.95%	7,820,000.00	0.00	6,042,000.00	619,000.00	111,783.75	5,423,000.00
BTS	GO Improvement Bonds Series 2020D (Refund 2011A Sewer)	2020	2029	1.35-2%	1,570,350.00	0.00	1,187,550.00	200,100.00	21,750.00	987,450.00
BTS	GO Improvement Bonds Series 2020D -(Refund 2011A Water)	2020	2029	1.35-2%	234,650.00	0.00	177,450.00	29,900.00	3,250.00	147,550.00
BTS	GO Improvement Bonds Series 2020D (Refund 2013A Sewer)	2020	2034	1.35-2%	570,000.00	0.00	490,000.00	40,000.00	8,065.00	450,000.00
BTS	GO Improvement Bonds Series 2020D -(Refund 2013A Water)	2020	2034	1.35-2%	660,000.00	0.00	570,000.00	45,000.00	9,442.50	525,000.00
	TOTAL GENERAL OBLIGATION REVENUE BONDS					**0.00**	**15,585,842.89**	**1,392,462.89**	**274,919.24**	**14,193,380.00**

Budget Listing

Windom, MN

For Fiscal: 2025 Period Ending: 12/31/2025

Account Number	Account Name	2025 2025
Fund: 100 - GENERAL		
Revenue		
100-31010	Current Ad Valorem Taxes	563,899.00
100-31410	Hotel/Motel Tax	50,000.00
100-32110	License - Alcoholic Beverages	10,000.00
100-32170	License - Amusements	1,000.00
100-32180	License - Cigarette	200.00
100-32181	License - Peddlars	100.00
100-32182	License - Street Excavation	300.00
100-32198	Other Business License/Permits	200.00
100-32210	Building Permit - City	45,000.00
100-32211	Building Permit - State Surcharge	3,000.00
100-32240	License - Animal	500.00
100-32260	Other Non Business Licenses/Permits	970.00
100-32261	Rental Housing License	2,500.00
100-33401	Local Government Aid	1,838,914.00
100-33430	Other State Grants and Aids	87,107.00
100-33431	State Aid - Fire Relief	48,000.00
100-33432	State Aid - Police Relief	93,000.00
100-33436	Reimbursements	130,000.00
100-34101	City Hall Rent	4,000.00
100-34103	Zoning and Subdivision Fees	2,000.00
100-34104	Plan Review Fees	4,000.00
100-34202	Fire Protection Services - Fire Calls	40,000.00
100-34207	Fire Protection Services - Town Contracts	106,000.00
100-34403	Spring Clean-up	28,000.00
100-34780	Park Fees	4,000.00
100-34781	Recreation Fees Non Taxable	11,000.00
100-34782	Recreation Fees Taxable	2,000.00
100-34950	Other Charges for Services	5,000.00
100-35101	Court Fines	5,000.00
100-35104	Impounding Fines	1,500.00
100-36101	Special Assessments Principal	2,500.00
100-36210	Interest Earnings	124,000.00
100-39202	Contribution from Enterprise Funds	245,000.00
	Total Revenue:	**3,458,690.00**
Expense		
Activity: 41110 - Mayor & Council		
Classification: 100 - Personal Services		
100-41110-103	Part-Time Employees	40,725.00
100-41110-121	PERA Contributions	2,036.25
100-41110-122	FICA Contributions	2,524.95
100-41110-125	Medicare Contributions	590.51
	Total Classification: 100 - Personal Services:	**45,876.71**
Classification: 200 - Supplies		
100-41110-200	Office Supplies	1,500.00
	Total Classification: 200 - Supplies:	**1,500.00**
Classification: 300 - Charges and Services		
100-41110-304	Legal Fees	4,000.00
100-41110-308	Training & Registrations	2,000.00
100-41110-326	Data Processing	800.00

Account Number	Account Name	2025 2025
100-41110-331	Travel Expense	1,000.00
100-41110-334	Meals/Lodging	2,000.00
100-41110-350	Printing & Design	12,000.00
	Total Classification: 300 - Charges and Services:	**21,800.00**
Classification: 360 - Insurance		
100-41110-364	Insurance - Worker's Compensation	108.00
100-41110-365	Insurance - Misc	1,546.78
	Total Classification: 360 - Insurance:	**1,654.78**
Classification: 430 - Miscellaneous		
100-41110-433	Dues & Subscriptions	16,669.80
100-41110-434	Employee Appreciation	2,500.00
100-41110-480	Other Miscellaneous	500.00
	Total Classification: 430 - Miscellaneous:	**19,669.80**
Classification: 481 - Other		
100-41110-491	Payments to Other Organizations-Lodging Tax	45,000.00
	Total Classification: 481 - Other:	**45,000.00**
	Total Activity: 41110 - Mayor & Council:	**135,501.29**
Activity: 41310 - Administration		
Classification: 100 - Personal Services		
100-41310-101	Full-Time Employees - Regular	82,830.00
100-41310-102	Full-Time Employees - Overtime	3,045.00
100-41310-103	Part-Time Employees	672.00
100-41310-121	PERA Contributions	6,441.00
100-41310-122	FICA Contributions	5,365.00
100-41310-125	Medicare Contributions	1,255.00
100-41310-131	Employer Paid Insurance - Health	15,256.00
100-41310-133	Employer Paid Insurance - Life	160.00
100-41310-135	Veba Contributions	1,173.00
	Total Classification: 100 - Personal Services:	**116,197.00**
Classification: 200 - Supplies		
100-41310-200	Office Supplies	4,500.00
100-41310-217	Other Operating Supplies	5,000.00
100-41310-218	Uniforms	560.00
	Total Classification: 200 - Supplies:	**10,060.00**
Classification: 300 - Charges and Services		
100-41310-301	Auditing & Consulting Services	10,000.00
100-41310-304	Legal Fees	200.00
100-41310-308	Training & Registrations	3,118.50
100-41310-321	Telephone	1,800.00
100-41310-322	Postage	2,500.00
100-41310-326	Data Processing	4,000.00
100-41310-331	Travel Expense	2,000.00
100-41310-334	Meals/Lodging	1,250.00
100-41310-350	Printing & Design	4,000.00
	Total Classification: 300 - Charges and Services:	**28,868.50**
Classification: 360 - Insurance		
100-41310-361	Insurance - General Liability	1,247.40
100-41310-364	Insurance - Worker's Compensation	2,750.76
100-41310-365	Insurance - Misc	1,000.00
	Total Classification: 360 - Insurance:	**4,998.16**
Classification: 430 - Miscellaneous		
100-41310-433	Dues & Subscriptions	250.00
100-41310-444	License Fees	4,000.00

Account Number	Account Name	2025 2025
100-41310-480	Other Miscellaneous	3,600.00
	Total Classification: 430 - Miscellaneous:	**7,850.00**
	Total Activity: 41310 - Administration:	**167,973.66**
Activity: 41910 - Building & Zoning		
Classification: 100 - Personal Services		
100-41910-101	Full-Time Employees - Regular	111,550.00
100-41910-102	Full-Time Employees - Overtime	260.00
100-41910-121	PERA Contributions	8,386.00
100-41910-122	FICA Contributions	6,932.00
100-41910-125	Medicare Contributions	1,621.00
100-41910-131	Employer Paid Insurance - Health	28,443.00
100-41910-133	Employer Paid Insurance - Life	288.00
100-41910-135	Veba Contributions	3,200.00
	Total Classification: 100 - Personal Services:	**160,680.00**
Classification: 200 - Supplies		
100-41910-200	Office Supplies	1,300.00
100-41910-212	Motor Fuels	800.00
	Total Classification: 200 - Supplies:	**2,100.00**
Classification: 300 - Charges and Services		
100-41910-301	Auditing & Consulting Services	800.00
100-41910-303	Engineering and Surveying Fees	1,000.00
100-41910-304	Legal Fees	3,000.00
100-41910-308	Training & Registrations	1,800.00
100-41910-321	Telephone	1,200.00
100-41910-322	Postage	500.00
100-41910-331	Travel Expense	300.00
100-41910-334	Meals/Lodging	1,000.00
100-41910-350	Printing & Design	1,200.00
	Total Classification: 300 - Charges and Services:	**10,800.00**
Classification: 360 - Insurance		
100-41910-364	Insurance - Worker's Compensation	750.00
100-41910-365	Insurance - Misc	704.55
	Total Classification: 360 - Insurance:	**1,454.55**
Classification: 400 - Repairs & Maintenance		
100-41910-404	Repairs & Maint - M&E	600.00
100-41910-405	Repairs & Maint - Vehicle	300.00
	Total Classification: 400 - Repairs & Maintenance:	**900.00**
Classification: 430 - Miscellaneous		
100-41910-433	Dues & Subscriptions	300.00
100-41910-443	Intergovernmental Fees	3,000.00
100-41910-480	Other Miscellaneous	1,000.00
	Total Classification: 430 - Miscellaneous:	**4,300.00**
	Total Activity: 41910 - Building & Zoning:	**180,234.55**
Activity: 41940 - City Hall		
Classification: 200 - Supplies		
100-41940-211	Cleaning Supplies	1,000.00
	Total Classification: 200 - Supplies:	**1,000.00**
Classification: 360 - Insurance		
100-41940-362	Insurance - Property	5,524.20
	Total Classification: 360 - Insurance:	**5,524.20**
Classification: 380 - Utility Service		
100-41940-381	Electric Utility	6,000.00
100-41940-382	Water Utility	900.00
100-41940-383	Gas Utility	9,000.00

Account Number	Account Name	2025 2025
100-41940-384	Refuse Disposal	1,200.00
100-41940-385	Sewer Utility	1,800.00
	Total Classification: 380 - Utility Service:	**18,900.00**
Classification: 400 - Repairs & Maintenance		
100-41940-406	Repairs & Maint - Grounds	14,000.00
100-41940-409	Repairs & Maint - Utilities	1,700.00
	Total Classification: 400 - Repairs & Maintenance:	**15,700.00**
Classification: 430 - Miscellaneous		
100-41940-460	Miscellaneous Taxes	200.00
	Total Classification: 430 - Miscellaneous:	**200.00**
	Total Activity: 41940 - City Hall:	**41,324.20**
Activity: 42120 - Crime Control		
Classification: 100 - Personal Services		
100-42120-101	Full-Time Employees - Regular	902,718.00
100-42120-102	Full-Time Employees - Overtime	55,020.00
100-42120-121	PERA Contributions	149,790.00
100-42120-122	FICA Contributions	3,518.00
100-42120-125	Medicare Contributions	13,887.00
100-42120-131	Employer Paid Insurance - Health	155,814.00
100-42120-133	Employer Paid Insurance - Life	2,112.00
	Total Classification: 100 - Personal Services:	**1,282,859.00**
Classification: 200 - Supplies		
100-42120-200	Office Supplies	5,000.00
100-42120-212	Motor Fuels	25,000.00
100-42120-218	Uniforms	10,000.00
	Total Classification: 200 - Supplies:	**40,000.00**
Classification: 300 - Charges and Services		
100-42120-304	Legal Fees	49,000.00
100-42120-305	Medical & Dental Fees	4,000.00
100-42120-308	Training & Registrations	6,000.00
100-42120-321	Telephone	10,000.00
100-42120-322	Postage	800.00
100-42120-323	Radio Units	12,000.00
100-42120-325	Dispatching	11,500.00
100-42120-326	Data Processing	12,500.00
100-42120-327	Interpretation Fees	1,500.00
100-42120-331	Travel Expense	200.00
100-42120-334	Meals/Lodging	5,000.00
100-42120-340	Advertising & Promotions	800.00
100-42120-350	Printing & Design	1,800.00
	Total Classification: 300 - Charges and Services:	**115,100.00**
Classification: 360 - Insurance		
100-42120-361	Insurance - General Liability	22,771.49
100-42120-363	Insurance - Automotive	13,068.00
100-42120-364	Insurance - Worker's Compensation	72,764.00
100-42120-365	Insurance - Misc	487.08
	Total Classification: 360 - Insurance:	**109,090.57**
Classification: 400 - Repairs & Maintenance		
100-42120-404	Repairs & Maint - M&E	24,000.00
100-42120-405	Repairs & Maint - Vehicle	13,000.00
	Total Classification: 400 - Repairs & Maintenance:	**37,000.00**
Classification: 430 - Miscellaneous		
100-42120-412	Rentals - Building	25,830.00
100-42120-419	Vehicle Lease	58,000.00
100-42120-433	Dues & Subscriptions	9,000.00

Account Number	Account Name	2025 2025
100-42120-444	License Fees	300.00
100-42120-480	Other Miscellaneous	2,000.00
	Total Classification: 430 - Miscellaneous:	**95,130.00**
	Total Activity: 42120 - Crime Control:	**1,679,179.57**
Activity: 42220 - Fire Fighting		
Classification: 100 - Personal Services		
100-42220-103	Part-Time Employees	61,000.00
100-42220-122	FICA Contributions	3,782.00
100-42220-125	Medicare Contributions	885.00
	Total Classification: 100 - Personal Services:	**65,667.00**
Classification: 200 - Supplies		
100-42220-200	Office Supplies	600.00
100-42220-211	Cleaning Supplies	1,050.00
100-42220-212	Motor Fuels	5,000.00
100-42220-215	Materials & Equipment	7,000.00
100-42220-217	Other Operating Supplies	1,700.00
100-42220-218	Uniforms	1,900.00
	Total Classification: 200 - Supplies:	**17,250.00**
Classification: 300 - Charges and Services		
100-42220-304	Legal Fees	500.00
100-42220-308	Training & Registrations	13,000.00
100-42220-310	Lab Testing	1,500.00
100-42220-321	Telephone	600.00
100-42220-322	Postage	50.00
100-42220-323	Radio Units	3,500.00
100-42220-325	Dispatching	600.00
100-42220-326	Data Processing	200.00
100-42220-331	Travel Expense	800.00
100-42220-334	Meals/Lodging	800.00
100-42220-350	Printing & Design	1,500.00
	Total Classification: 300 - Charges and Services:	**23,050.00**
Classification: 360 - Insurance		
100-42220-361	Insurance - General Liability	1,876.60
100-42220-362	Insurance - Property	4,949.34
100-42220-363	Insurance - Automotive	1,938.20
100-42220-364	Insurance - Worker's Compensation	15,790.00
100-42220-365	Insurance - Misc	2,834.26
	Total Classification: 360 - Insurance:	**27,388.40**
Classification: 380 - Utility Service		
100-42220-381	Electric Utility	4,200.00
100-42220-382	Water Utility	350.00
100-42220-383	Gas Utility	7,500.00
100-42220-384	Refuse Disposal	625.00
100-42220-385	Sewer Utility	600.00
	Total Classification: 380 - Utility Service:	**13,275.00**
Classification: 400 - Repairs & Maintenance		
100-42220-404	Repairs & Maint - M&E	7,000.00
100-42220-405	Repairs & Maint - Vehicle	19,000.00
100-42220-406	Repairs & Maint - Grounds	3,100.00
	Total Classification: 400 - Repairs & Maintenance:	**29,100.00**
Classification: 430 - Miscellaneous		
100-42220-433	Dues & Subscriptions	700.00
100-42220-435	Books and Pamphlets	250.00
100-42220-460	Miscellaneous Taxes	50.00

Account Number	Account Name	2025 2025
100-42220-480	Other Miscellaneous	500.00
	Total Classification: 430 - Miscellaneous:	**1,500.00**
Classification: 481 - Other		
100-42220-491	Payments to Other Organizations	48,000.00
	Total Classification: 481 - Other:	**48,000.00**
	Total Activity: 42220 - Fire Fighting:	**225,230.40**
Activity: 42500 - Civil Defense		
Classification: 100 - Personal Services		
100-42500-103	Part-Time Employees	3,000.00
100-42500-122	FICA Contributions	205.07
100-42500-125	Medicare Contributions	47.96
	Total Classification: 100 - Personal Services:	**3,253.03**
Classification: 200 - Supplies		
100-42500-215	Materials & Equipment	1,000.00
100-42500-217	Other Operating Supplies	200.00
	Total Classification: 200 - Supplies:	**1,200.00**
Classification: 300 - Charges and Services		
100-42500-323	Radio Units	1,850.00
	Total Classification: 300 - Charges and Services:	**1,850.00**
Classification: 380 - Utility Service		
100-42500-381	Electric Utility	500.00
	Total Classification: 380 - Utility Service:	**500.00**
	Total Activity: 42500 - Civil Defense:	**6,803.03**
Activity: 42700 - Animal Control		
Classification: 200 - Supplies		
100-42700-217	Other Operating Supplies	200.00
	Total Classification: 200 - Supplies:	**200.00**
Classification: 300 - Charges and Services		
100-42700-300	Charges for Services	2,000.00
	Total Classification: 300 - Charges and Services:	**2,000.00**
	Total Activity: 42700 - Animal Control:	**2,200.00**
Activity: 43100 - Streets		
Classification: 100 - Personal Services		
100-43100-101	Full-Time Employees - Regular	262,111.00
100-43100-102	Full-Time Employees - Overtime	17,325.00
100-43100-103	Part-Time Employees	6,500.00
100-43100-121	PERA Contributions	20,958.00
100-43100-122	FICA Contributions	17,728.00
100-43100-125	Medicare Contributions	4,146.00
100-43100-131	Employer Paid Insurance - Health	82,458.00
100-43100-133	Employer Paid Insurance - Life	888.00
100-43100-135	Veba Contributions	2,000.00
	Total Classification: 100 - Personal Services:	**414,114.00**
Classification: 200 - Supplies		
100-43100-200	Office Supplies	1,600.00
100-43100-211	Cleaning Supplies	1,000.00
100-43100-212	Motor Fuels	26,000.00
100-43100-214	Pest Control	11,000.00
100-43100-215	Materials & Equipment	2,500.00
100-43100-216	Chemicals and Chemical Products	1,000.00
100-43100-217	Other Operating Supplies	2,500.00
100-43100-218	Uniforms	1,200.00
100-43100-224	Street Maint Materials	47,500.00
100-43100-225	Landscaping Materials	8,000.00

Account Number	Account Name	2025 2025
100-43100-241	Small Tools	3,000.00
	Total Classification: 200 - Supplies:	**105,300.00**
Classification: 300 - Charges and Services		
100-43100-304	Legal Fees	300.00
100-43100-308	Training & Registrations	600.00
100-43100-321	Telephone	1,600.00
100-43100-322	Postage	200.00
100-43100-326	Data Processing	500.00
100-43100-331	Travel Expense	100.00
100-43100-334	Meals/Lodging	150.00
100-43100-350	Printing & Design	4,000.00
	Total Classification: 300 - Charges and Services:	**7,450.00**
Classification: 360 - Insurance		
100-43100-361	Insurance - General Liability	1,669.84
100-43100-362	Insurance - Property	2,433.20
100-43100-363	Insurance - Automotive	3,260.44
100-43100-364	Insurance - Worker's Compensation	19,900.00
100-43100-365	Insurance - Misc	1,659.11
	Total Classification: 360 - Insurance:	**28,922.59**
Classification: 380 - Utility Service		
100-43100-381	Electric Utility	20,000.00
100-43100-382	Water Utility	400.00
100-43100-383	Gas Utility	9,000.00
100-43100-384	Refuse Disposal	2,500.00
100-43100-385	Sewer Utility	500.00
	Total Classification: 380 - Utility Service:	**32,400.00**
Classification: 400 - Repairs & Maintenance		
100-43100-401	Repairs & Maint - Buildings	2,000.00
100-43100-402	Repairs & Maint - Structures	2,000.00
100-43100-404	Repairs & Maint - M&E	40,000.00
100-43100-405	Repairs & Maint - Vehicle	5,000.00
100-43100-406	Repairs & Maint - Grounds	4,000.00
100-43100-407	Repairs & Maint - Seal Coating/Crack-Fill	70,000.00
	Total Classification: 400 - Repairs & Maintenance:	**123,000.00**
Classification: 430 - Miscellaneous		
100-43100-444	License Fees	250.00
100-43100-460	Miscellaneous Taxes	100.00
100-43100-480	Other Miscellaneous	500.00
	Total Classification: 430 - Miscellaneous:	**850.00**
	Total Activity: 43100 - Streets:	**712,036.59**
Activity: 43210 - Sanitation		
Classification: 300 - Charges and Services		
100-43210-340	Advertising & Promotions	5,000.00
	Total Classification: 300 - Charges and Services:	**5,000.00**
Classification: 380 - Utility Service		
100-43210-384	Refuse Disposal	24,000.00
	Total Classification: 380 - Utility Service:	**24,000.00**
	Total Activity: 43210 - Sanitation:	**29,000.00**
Activity: 45120 - Recreation		
Classification: 100 - Personal Services		
100-45120-101	Full-Time Employees - Regular	21,122.40
100-45120-103	Part-Time Employees	13,000.00
100-45120-121	PERA Contributions	1,584.00
100-45120-122	FICA Contributions	2,115.00

Account Number	Account Name	2025 2025
100-45120-125	Medicare Contributions	495.00
100-45120-131	Employer Paid Insurance - Health	6,023.00
100-45120-135	Veba Contributions	800.00
	Total Classification: 100 - Personal Services:	**45,139.40**
Classification: 200 - Supplies		
100-45120-215	Materials & Equipment	2,500.00
100-45120-217	Other Operating Supplies	5,000.00
	Total Classification: 200 - Supplies:	**7,500.00**
Classification: 300 - Charges and Services		
100-45120-326	Data Processing	2,000.00
100-45120-340	Advertising & Promotions	500.00
	Total Classification: 300 - Charges and Services:	**2,500.00**
Classification: 360 - Insurance		
100-45120-361	Insurance - General Liability	257.97
	Total Classification: 360 - Insurance:	**257.97**
Classification: 430 - Miscellaneous		
100-45120-460	Miscellaneous Taxes	100.00
	Total Classification: 430 - Miscellaneous:	**100.00**
	Total Activity: 45120 - Recreation:	**55,497.37**
Activity: 45202 - Park Areas		
Classification: 100 - Personal Services		
100-45202-101	Full-Time Employees - Regular	84,125.00
100-45202-102	Full-Time Employees - Overtime	1,575.00
100-45202-103	Part-Time Employees	10,000.00
100-45202-121	PERA Contributions	6,428.00
100-45202-122	FICA Contributions	5,933.00
100-45202-125	Medicare Contributions	1,388.00
100-45202-131	Employer Paid Insurance - Health	17,735.00
100-45202-133	Employer Paid Insurance - Life	264.00
100-45202-135	Veba Contributions	1,200.00
	Total Classification: 100 - Personal Services:	**128,648.00**
Classification: 200 - Supplies		
100-45202-200	Office Supplies	300.00
100-45202-211	Cleaning Supplies	1,500.00
100-45202-212	Motor Fuels	7,000.00
100-45202-216	Chemicals and Chemical Products	2,500.00
100-45202-241	Small Tools	500.00
	Total Classification: 200 - Supplies:	**11,800.00**
Classification: 300 - Charges and Services		
100-45202-308	Training & Registrations	250.00
100-45202-326	Data Processing	6,000.00
100-45202-340	Advertising & Promotions	1,600.00
100-45202-350	Printing & Design	600.00
	Total Classification: 300 - Charges and Services:	**8,450.00**
Classification: 360 - Insurance		
100-45202-361	Insurance - General Liability	507.31
100-45202-362	Insurance - Property	19,000.00
100-45202-363	Insurance - Automotive	472.53
100-45202-364	Insurance - Worker's Compensation	7,207.00
100-45202-365	Insurance - Misc	1,624.63
	Total Classification: 360 - Insurance:	**28,811.47**
Classification: 380 - Utility Service		
100-45202-381	Electric Utility	6,000.00
100-45202-382	Water Utility	8,000.00

Account Number	Account Name	2025 2025
100-45202-384	Refuse Disposal	4,000.00
100-45202-385	Sewer Utility	2,000.00
	Total Classification: 380 - Utility Service:	**20,000.00**
Classification: 400 - Repairs & Maintenance		
100-45202-402	Repairs & Maint - Structures	8,000.00
100-45202-404	Repairs & Maint - M&E	5,000.00
100-45202-405	Repairs & Maint - Vehicle	2,500.00
100-45202-406	Repairs & Maint - Grounds	10,000.00
	Total Classification: 400 - Repairs & Maintenance:	**25,500.00**
Classification: 430 - Miscellaneous		
100-45202-444	License Fees	250.00
100-45202-460	Miscellaneous Taxes	250.00
	Total Classification: 430 - Miscellaneous:	**500.00**
	Total Activity: 45202 - Park Areas:	**223,709.47**
	Total Expense:	**3,458,690.13**
	Total Fund: 100 - GENERAL:	**-0.13**

Account Number	Account Name	2025 2025
Fund: 211 - LIBRARY		
Revenue		
211-31010	Current Ad Valorem Taxes	247,674.00
211-33620	County Grants	20,000.00
211-34950	Other Charges for Services	500.00
211-35103	Library Fines	3,000.00
211-36230	Contributions and Donations - Private	500.00
	Total Revenue:	**271,674.00**
Expense		
Activity: 45501 - Library		
Classification: 100 - Personal Services		
211-45501-101	Full-Time Employees - Regular	70,782.00
211-45501-103	Part-Time Employees	55,528.00
211-45501-121	PERA Contributions	9,473.00
211-45501-122	FICA Contributions	7,831.00
211-45501-125	Medicare Contributions	1,831.00
211-45501-131	Employer Paid Insurance - Health	9,337.00
211-45501-133	Employer Paid Insurance - Life	192.00
211-45501-135	Veba Contributions	1,900.00
	Total Classification: 100 - Personal Services:	**156,874.00**
Classification: 200 - Supplies		
211-45501-200	Office Supplies	2,700.00
211-45501-211	Cleaning Supplies	400.00
211-45501-217	Other Operating Supplies	4,200.00
	Total Classification: 200 - Supplies:	**7,300.00**
Classification: 300 - Charges and Services		
211-45501-304	Legal Fees	300.00
211-45501-308	Training & Registrations	300.00
211-45501-321	Telephone	1,700.00
211-45501-322	Postage	200.00
211-45501-326	Data Processing	8,500.00
211-45501-331	Travel Expense	500.00
211-45501-334	Meals/Lodging	300.00
211-45501-350	Printing & Design	500.00
	Total Classification: 300 - Charges and Services:	**12,300.00**
Classification: 360 - Insurance		
211-45501-361	Insurance - General Liability	672.57
211-45501-362	Insurance - Property	6,268.90
211-45501-364	Insurance - Worker's Compensation	1,512.00
211-45501-365	Insurance - Misc	382.54
	Total Classification: 360 - Insurance:	**8,836.01**
Classification: 380 - Utility Service		
211-45501-381	Electric Utility	3,000.00
211-45501-382	Water Utility	200.00
211-45501-383	Gas Utility	5,000.00
211-45501-385	Sewer Utility	400.00
	Total Classification: 380 - Utility Service:	**8,600.00**
Classification: 400 - Repairs & Maintenance		
211-45501-402	Repairs & Maint - Structures	8,000.00
211-45501-406	Repairs & Maint - Grounds	2,000.00
211-45501-409	Repairs & Maint - Utilities	1,000.00
	Total Classification: 400 - Repairs & Maintenance:	**11,000.00**
Classification: 430 - Miscellaneous		
211-45501-433	Dues & Subscriptions	3,000.00
211-45501-435	Books and Pamphlets	25,000.00

Account Number	Account Name	2025 2025
211-45501-460	Miscellaneous Taxes	100.00
211-45501-480	Other Miscellaneous	1,200.00
	Total Classification: 430 - Miscellaneous:	**29,300.00**
	Total Activity: 45501 - Library:	**234,210.01**
Activity: 49950 - Capital Outlay		
Classification: 500 - Capital Outlay		
211-49950-500	Capital Outlay	37,464.00
	Total Classification: 500 - Capital Outlay:	**37,464.00**
	Total Activity: 49950 - Capital Outlay:	**37,464.00**
	Total Expense:	**271,674.01**
	Total Fund: 211 - LIBRARY:	**-0.01**

Account Number	Account Name	2025 2025
Fund: 225 - AIRPORT		
Revenue		
225-31010	Current Ad Valorem Taxes	18,403.00
225-33430	Other State Grants and Aids	126,350.00
225-33435	State Aid - Airport Maintenance	22,846.00
225-34920	Airport Hangar Rent	24,000.00
225-34921	Airport Fuel Sales	61,800.00
225-34950	Other Charges for Services	100.00
225-36211	Interest Earnings-Leases	100.00
225-38000	Lease Revenue - Amortization	100.00
	Total Revenue:	**253,699.00**
Expense		
Activity: 45127 - Airport		
Classification: 100 - Personal Services		
225-45127-103	Part-Time Employees	12,012.00
225-45127-121	PERA Contributions	900.00
225-45127-122	FICA Contributions	745.00
225-45127-125	Medicare Contributions	175.00
	Total Classification: 100 - Personal Services:	**13,832.00**
Classification: 200 - Supplies		
225-45127-200	Office Supplies	500.00
225-45127-212	Motor Fuels	300.00
225-45127-217	Other Operating Supplies	1,000.00
	Total Classification: 200 - Supplies:	**1,800.00**
Classification: 250 - Merchandise Purchases		
225-45127-264	Merchandise For Resale - Avgas	59,000.00
	Total Classification: 250 - Merchandise Purchases:	**59,000.00**
Classification: 300 - Charges and Services		
225-45127-321	Telephone	500.00
	Total Classification: 300 - Charges and Services:	**500.00**
Classification: 360 - Insurance		
225-45127-361	Insurance - General Liability	236.41
225-45127-362	Insurance - Property	10,801.30
225-45127-365	Insurance - Misc	2,128.90
	Total Classification: 360 - Insurance:	**13,166.61**
Classification: 380 - Utility Service		
225-45127-381	Electric Utility	11,000.00
	Total Classification: 380 - Utility Service:	**11,000.00**
Classification: 400 - Repairs & Maintenance		
225-45127-402	Repairs & Maint - Structures	1,000.00
225-45127-404	Repairs & Maint - M&E	5,000.00
225-45127-406	Repairs & Maint - Grounds	5,000.00
225-45127-409	Repairs & Maint - Utilities	1,000.00
	Total Classification: 400 - Repairs & Maintenance:	**12,000.00**
Classification: 430 - Miscellaneous		
225-45127-437	Credit Card Fees	1,000.00
225-45127-460	Miscellaneous Taxes	1,200.00
225-45127-462	Real Estate Taxes	1,000.00
225-45127-480	Other Miscellaneous	1,200.00
	Total Classification: 430 - Miscellaneous:	**4,400.00**
	Total Activity: 45127 - Airport:	**115,698.61**

Account Number	Account Name	2025 2025
Activity: 49950 - Capital Outlay		
Classification: 500 - Capital Outlay		
225-49950-500	Capital Outlay	138,000.00
	Total Classification: 500 - Capital Outlay:	**138,000.00**
	Total Activity: 49950 - Capital Outlay:	**138,000.00**
	Total Expense:	**253,698.61**
	Total Fund: 225 - AIRPORT:	**0.39**

Account Number	Account Name	2025 2025
Fund: 230 - POOL		
Revenue		
230-31010	Current Ad Valorem Taxes	99,456.00
230-34720	Pool Admission	20,000.00
230-34721	Pool Instruction	17,000.00
230-34740	Concessions	6,000.00
230-34950	Other Charges for Services	100.00
230-36200	Other Income	100.00
230-36230	Contributions and Donations - Private	1,500.00
	Total Revenue:	**144,156.00**
Expense		
Activity: 45124 - Pool		
Classification: 100 - Personal Services		
230-45124-101	Full-Time Employees - Regular	10,561.00
230-45124-103	Part-Time Employees	60,000.00
230-45124-121	PERA Contributions	792.00
230-45124-122	FICA Contributions	4,375.00
230-45124-125	Medicare Contributions	1,023.00
230-45124-131	Employer Paid Insurance - Health	3,012.00
230-45124-135	Veba Contributions	400.00
	Total Classification: 100 - Personal Services:	**80,163.00**
Classification: 200 - Supplies		
230-45124-200	Office Supplies	200.00
230-45124-211	Cleaning Supplies	550.00
230-45124-212	Motor Fuels	100.00
230-45124-216	Chemicals and Chemical Products	7,500.00
230-45124-217	Other Operating Supplies	3,500.00
	Total Classification: 200 - Supplies:	**11,850.00**
Classification: 250 - Merchandise Purchases		
230-45124-260	Concessions	4,000.00
	Total Classification: 250 - Merchandise Purchases:	**4,000.00**
Classification: 300 - Charges and Services		
230-45124-308	Training & Registrations	300.00
230-45124-321	Telephone	400.00
230-45124-322	Postage	100.00
230-45124-326	Data Processing	2,000.00
230-45124-331	Travel Expense	100.00
230-45124-334	Meals/Lodging	300.00
230-45124-340	Advertising & Promotions	350.00
230-45124-350	Printing & Design	750.00
	Total Classification: 300 - Charges and Services:	**4,300.00**
Classification: 360 - Insurance		
230-45124-361	Insurance - General Liability	367.60
230-45124-364	Insurance - Worker's Compensation	4,444.00
230-45124-365	Insurance - Misc	4,051.30
	Total Classification: 360 - Insurance:	**8,862.90**
Classification: 380 - Utility Service		
230-45124-381	Electric Utility	3,500.00
230-45124-382	Water Utility	5,500.00
230-45124-383	Gas Utility	7,500.00
230-45124-384	Refuse Disposal	225.00
230-45124-385	Sewer Utility	100.00
	Total Classification: 380 - Utility Service:	**16,825.00**
Classification: 400 - Repairs & Maintenance		
230-45124-402	Repairs & Maint - Structures	9,400.00

Account Number	Account Name	2025 2025
230-45124-404	Repairs & Maint - M&E	5,000.00
230-45124-409	Repairs & Maint - Utilities	500.00
	Total Classification: 400 - Repairs & Maintenance:	**14,900.00**
Classification: 430 - Miscellaneous		
230-45124-460	Miscellaneous Taxes	2,000.00
230-45124-480	Other Miscellaneous	1,200.00
	Total Classification: 430 - Miscellaneous:	**3,200.00**
	Total Activity: 45124 - Pool:	**144,100.90**
	Total Expense:	**144,100.90**
	Total Fund: 230 - POOL:	**55.10**

Account Number	Account Name	2025 2025
Fund: 235 - AMBULANCE		
Revenue		
235-33436	Reimbursements	5,000.00
235-34205	Ambulance Revenues - User Charges	800,000.00
235-34208	Ambulance Revenues - Town Contracts	4,500.00
235-36210	Interest Earnings	1,000.00
235-36231	Private Grants	133,000.00
	Total Revenue:	**943,500.00**
Expense		
Activity: 42153 - Ambulance		
Classification: 100 - Personal Services		
235-42153-101	Full-Time Employees - Regular	93,418.00
235-42153-103	Part-Time Employees	281,137.50
235-42153-121	PERA Contributions	21,344.00
235-42153-122	FICA Contributions	23,222.00
235-42153-125	Medicare Contributions	5,431.00
235-42153-131	Employer Paid Insurance - Health	26,633.00
235-42153-133	Employer Paid Insurance - Life	214.00
235-42153-135	Veba Contributions	3,302.00
	Total Classification: 100 - Personal Services:	**454,701.50**
Classification: 200 - Supplies		
235-42153-200	Office Supplies	500.00
235-42153-212	Motor Fuels	35,000.00
235-42153-217	Other Operating Supplies	20,000.00
235-42153-218	Uniforms	4,000.00
	Total Classification: 200 - Supplies:	**59,500.00**
Classification: 250 - Merchandise Purchases		
235-42153-261	Other Merchandise-Medication	10,000.00
	Total Classification: 250 - Merchandise Purchases:	**10,000.00**
Classification: 300 - Charges and Services		
235-42153-304	Legal Fees	500.00
235-42153-308	Training & Registrations	5,000.00
235-42153-312	Nursing	50,000.00
235-42153-321	Telephone	3,900.00
235-42153-322	Postage	400.00
235-42153-323	Radio Units	5,500.00
235-42153-325	Dispatching	3,000.00
235-42153-326	Data Processing	28,000.00
235-42153-331	Travel Expense	800.00
235-42153-334	Meals/Lodging	8,500.00
235-42153-340	Advertising & Promotions	1,500.00
235-42153-350	Printing & Design	200.00
	Total Classification: 300 - Charges and Services:	**107,300.00**
Classification: 360 - Insurance		
235-42153-361	Insurance - General Liability	2,029.10
235-42153-362	Insurance - Property	3,162.46
235-42153-363	Insurance - Automotive	1,928.12
235-42153-364	Insurance - Worker's Compensation	15,898.00
235-42153-365	Insurance - Misc	369.40
	Total Classification: 360 - Insurance:	**23,387.08**
Classification: 380 - Utility Service		
235-42153-381	Electric Utility	2,700.00
235-42153-382	Water Utility	200.00
235-42153-383	Gas Utility	5,000.00
235-42153-384	Refuse Disposal	500.00

Account Number	Account Name	2025 2025
235-42153-385	Sewer Utility	220.00
	Total Classification: 380 - Utility Service:	**8,620.00**
Classification: 400 - Repairs & Maintenance		
235-42153-404	Repairs & Maint - M&E	8,000.00
235-42153-405	Repairs & Maint - Vehicle	14,000.00
235-42153-406	Repairs & Maint - Grounds	3,600.00
	Total Classification: 400 - Repairs & Maintenance:	**25,600.00**
Classification: 430 - Miscellaneous		
235-42153-435	Books and Pamphlets	7,000.00
235-42153-460	Miscellaneous Taxes	6,500.00
235-42153-480	Other Miscellaneous	1,740.00
	Total Classification: 430 - Miscellaneous:	**15,240.00**
	Total Activity: 42153 - Ambulance:	**704,348.58**
Activity: 49950 - Capital Outlay		
Classification: 500 - Capital Outlay		
235-49950-500	Capital Outlay	375,000.00
	Total Classification: 500 - Capital Outlay:	**375,000.00**
	Total Activity: 49950 - Capital Outlay:	**375,000.00**
	Total Expense:	**1,079,348.58**
	Total Fund: 235 - AMBULANCE:	**-135,848.58**

Account Number	Account Name	2025 2025
Fund: 250 - EDA GENERAL		
Revenue		
250-31010	Current Ad Valorem Taxes	179,826.00
250-31060	Tax Abatement Levy	37,000.00
250-34108	Adminstrative Charges to Other Funds	25,000.00
250-36210	Interest Earnings	735.00
	Total Revenue:	**242,561.00**
Expense		
Activity: 46520 - EDA		
Classification: 100 - Personal Services		
250-46520-101	Full-Time Employees - Regular	113,464.00
250-46520-102	Full-Time Employees - Overtime	263.00
250-46520-121	PERA Contributions	8,530.00
250-46520-122	FICA Contributions	7,051.00
250-46520-125	Medicare Contributions	1,649.00
250-46520-131	Employer Paid Insurance - Health	13,687.00
250-46520-133	Employer Paid Insurance - Life	288.00
250-46520-135	Veba Contributions	1,900.00
	Total Classification: 100 - Personal Services:	**146,832.00**
Classification: 200 - Supplies		
250-46520-200	Office Supplies	1,800.00
	Total Classification: 200 - Supplies:	**1,800.00**
Classification: 300 - Charges and Services		
250-46520-301	Auditing & Consulting Services	15,000.00
250-46520-303	Engineering and Surveying Fees	1,500.00
250-46520-304	Legal Fees	7,500.00
250-46520-308	Training & Registrations	1,700.00
250-46520-321	Telephone	2,000.00
250-46520-322	Postage	200.00
250-46520-331	Travel Expense	1,500.00
250-46520-334	Meals/Lodging	1,000.00
250-46520-340	Advertising & Promotions	5,000.00
250-46520-350	Printing & Design	1,000.00
	Total Classification: 300 - Charges and Services:	**36,400.00**
Classification: 360 - Insurance		
250-46520-362	Insurance - Property	1,000.00
250-46520-364	Insurance - Worker's Compensation	694.65
250-46520-365	Insurance - Misc	934.83
	Total Classification: 360 - Insurance:	**2,629.48**
Classification: 380 - Utility Service		
250-46520-381	Electric Utility	500.00
	Total Classification: 380 - Utility Service:	**500.00**
Classification: 400 - Repairs & Maintenance		
250-46520-402	Repairs & Maint - Structures	1,000.00
250-46520-404	Repairs & Maint - M&E	1,600.00
250-46520-406	Repairs & Maint - Grounds	800.00
	Total Classification: 400 - Repairs & Maintenance:	**3,400.00**
Classification: 430 - Miscellaneous		
250-46520-433	Dues & Subscriptions	2,500.00
250-46520-438	Meeting Expense	100.00
250-46520-439	Special Projects	7,500.00
250-46520-443	Intergovernmental Fees	200.00
250-46520-462	Real Estate Taxes	2,700.00
250-46520-480	Other Miscellaneous	1,000.00
	Total Classification: 430 - Miscellaneous:	**14,000.00**

Account Number	Account Name	2025 2025
Classification: 481 - Other		
250-46520-481	Tax Abatement	37,000.00
	Total Classification: 481 - Other:	**37,000.00**
	Total Activity: 46520 - EDA:	**242,561.48**
	Total Expense:	**242,561.48**
	Total Fund: 250 - EDA GENERAL:	**-0.48**

Account Number	Account Name	2025 2025
Fund: 255 - EDA GENERAL RLF		
Expense		
Activity: 46520 - EDA		
Classification: 430 - Miscellaneous		
255-46520-480	Other Miscellaneous	891.66
	Total Classification: 430 - Miscellaneous:	**891.66**
Classification: 481 - Other		
255-46520-491	Payments to Other Organizations	7,533.26
	Total Classification: 481 - Other:	**7,533.26**
	Total Activity: 46520 - EDA:	**8,424.92**
	Total Expense:	**8,424.92**
	Total Fund: 255 - EDA GENERAL RLF:	**8,424.92**

Account Number	Account Name	2025 2025
Fund: 260 - TIF 1-13 RIVER BLUFF		
Revenue		
260-31050	Tax Increments	38,000.00
	Total Revenue:	**38,000.00**
Expense		
Activity: 46530 - TIF Districts		
Classification: 300 - Charges and Services		
260-46530-307	Management Fees	6,000.00
	Total Classification: 300 - Charges and Services:	**6,000.00**
	Total Activity: 46530 - TIF Districts:	**6,000.00**
	Total Expense:	**6,000.00**
	Total Fund: 260 - TIF 1-13 RIVER BLUFF:	**32,000.00**

Account Number	Account Name		2025 2025
Fund: 261 - TIF 1-21 TIBODEAU'S CENTER			
Revenue			
261-31050	Tax Increments		90,000.00
		Total Revenue:	**90,000.00**
Expense			
Activity: 46530 - TIF Districts			
Classification: 300 - Charges and Services			
261-46530-307	Management Fees		4,000.00
		Total Classification: 300 - Charges and Services:	**4,000.00**
Classification: 481 - Other			
261-46530-482	TIF Payments		81,000.00
		Total Classification: 481 - Other:	**81,000.00**
		Total Activity: 46530 - TIF Districts:	**85,000.00**
		Total Expense:	**85,000.00**
		Total Fund: 261 - TIF 1-21 TIBODEAU'S CENTER:	**5,000.00**

Account Number	Account Name	2025 2025
Fund: 266 - TIF 1-10 RUNNINGS		
Revenue		
266-31050	Tax Increments	46,674.00
	Total Revenue:	**46,674.00**
Expense		
Activity: 46530 - TIF Districts		
Classification: 300 - Charges and Services		
266-46530-307	Management Fees	2,500.00
	Total Classification: 300 - Charges and Services:	**2,500.00**
Classification: 481 - Other		
266-46530-482	TIF Payments	42,007.00
	Total Classification: 481 - Other:	**42,007.00**
	Total Activity: 46530 - TIF Districts:	**44,507.00**
	Total Expense:	**44,507.00**
	Total Fund: 266 - TIF 1-10 RUNNINGS:	**2,167.00**

Account Number	Account Name	2025 2025
Fund: 268 - TIF 1-12 PM WINDOM/PRIME PORK		
Revenue		
268-31050	Tax Increments	320,623.00
	Total Revenue:	**320,623.00**
Expense		
Activity: 46530 - TIF Districts		
Classification: 300 - Charges and Services		
268-46530-307	Management Fees	14,150.00
	Total Classification: 300 - Charges and Services:	**14,150.00**
Classification: 481 - Other		
268-46530-482	TIF Payments	288,561.00
	Total Classification: 481 - Other:	**288,561.00**
	Total Activity: 46530 - TIF Districts:	**302,711.00**
	Total Expense:	**302,711.00**
	Total Fund: 268 - TIF 1-12 PM WINDOM/PRIME PORK:	**17,912.00**

Account Number	Account Name	2025 2025
Fund: 271 - TIF 1- 18 AG BUILDERS GDF		
Revenue		
271-31050	Tax Increments	14,000.00
	Total Revenue:	**14,000.00**
Expense		
Activity: 46530 - TIF Districts		
Classification: 300 - Charges and Services		
271-46530-307	Management Fees	305.00
	Total Classification: 300 - Charges and Services:	**305.00**
Classification: 481 - Other		
271-46530-482	TIF Payments	12,600.00
	Total Classification: 481 - Other:	**12,600.00**
	Total Activity: 46530 - TIF Districts:	**12,905.00**
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
271-49980-612	Other Interest	165.00
	Total Classification: 600 - Debt Service:	**165.00**
	Total Activity: 49980 - Debt Service:	**165.00**
	Total Expense:	**13,070.00**
	Total Fund: 271 - TIF 1- 18 AG BUILDERS GDF:	**930.00**

Account Number	Account Name	2025 2025
Fund: 274 - TIF 1-19 NWIP II		
Revenue		
274-31050	Tax Increments	240,000.00
274-36210	Interest Earnings	7,626.00
	Total Revenue:	**247,626.00**
Expense		
Activity: 46530 - TIF Districts		
Classification: 300 - Charges and Services		
274-46530-307	Management Fees	7,698.00
	Total Classification: 300 - Charges and Services:	**7,698.00**
Classification: 430 - Miscellaneous		
274-46530-462	Real Estate Taxes	4,800.00
	Total Classification: 430 - Miscellaneous:	**4,800.00**
	Total Activity: 46530 - TIF Districts:	**12,498.00**
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
274-49980-601	Bond Principal	150,000.00
274-49980-611	Bond Interest	11,700.00
	Total Classification: 600 - Debt Service:	**161,700.00**
	Total Activity: 49980 - Debt Service:	**161,700.00**
	Total Expense:	**174,198.00**
	Total Fund: 274 - TIF 1-19 NWIP II:	**73,428.00**

Account Number	Account Name	2025 2025
Fund: 276 - TIF 1-20 NEW VISION		
Revenue		
276-31050	Tax Increments	28,000.00
	Total Revenue:	**28,000.00**
Expense		
Activity: 46530 - TIF Districts		
Classification: 300 - Charges and Services		
276-46530-307	Management Fees	1,500.00
	Total Classification: 300 - Charges and Services:	**1,500.00**
Classification: 481 - Other		
276-46530-482	TIF Payments	24,000.00
	Total Classification: 481 - Other:	**24,000.00**
	Total Activity: 46530 - TIF Districts:	**25,500.00**
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
276-49980-612	Other Interest	991.00
	Total Classification: 600 - Debt Service:	**991.00**
	Total Activity: 49980 - Debt Service:	**991.00**
	Total Expense:	**26,491.00**
	Total Fund: 276 - TIF 1-20 NEW VISION:	**1,509.00**

Account Number	Account Name		2025 2025
Fund: 277 - TIF 1-22 CEMSTONE			
Revenue			
277-31050	Tax Increments		74,000.00
		Total Revenue:	**74,000.00**
Expense			
Activity: 46530 - TIF Districts			
Classification: 430 - Miscellaneous			
277-46530-462	Real Estate Taxes		3,000.00
277-46530-480	Other Miscellaneous		700.00
		Total Classification: 430 - Miscellaneous:	**3,700.00**
Classification: 481 - Other			
277-46530-482	TIF Payments		65,000.00
		Total Classification: 481 - Other:	**65,000.00**
		Total Activity: 46530 - TIF Districts:	**68,700.00**
Activity: 49980 - Debt Service			
Classification: 600 - Debt Service			
277-49980-612	Other Interest		880.00
		Total Classification: 600 - Debt Service:	**880.00**
		Total Activity: 49980 - Debt Service:	**880.00**
		Total Expense:	**69,580.00**
		Total Fund: 277 - TIF 1-22 CEMSTONE:	**4,420.00**

Account Number	Account Name	2025 2025
Fund: 305 - 2009 STREET IMPROVEMENT		
Revenue		
305-31010	Current Ad Valorem Taxes	87,825.00
305-36101	Special Assessments Principal	11,646.00
305-39202	Contribution from Enterprise Funds	37,338.00
	Total Revenue:	**136,809.00**
Expense		
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
305-49980-601	Bond Principal	125,000.00
305-49980-611	Bond Interest	3,750.00
	Total Classification: 600 - Debt Service:	**128,750.00**
	Total Activity: 49980 - Debt Service:	**128,750.00**
	Total Expense:	**128,750.00**
	Total Fund: 305 - 2009 STREET IMPROVEMENT:	**8,059.00**

Account Number	Account Name	2025 2025
Fund: 306 - 2013 STREET IMPROVEMENT		
Revenue		
306-31010	Current Ad Valorem Taxes	111,415.00
306-36101	Special Assessments Principal	60,283.00
	Total Revenue:	**171,698.00**
Expense		
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
306-49980-601	Bond Principal	140,000.00
306-49980-611	Bond Interest	22,670.00
	Total Classification: 600 - Debt Service:	**162,670.00**
	Total Activity: 49980 - Debt Service:	**162,670.00**
	Total Expense:	**162,670.00**
	Total Fund: 306 - 2013 STREET IMPROVEMENT:	**9,028.00**

Account Number	Account Name	2025 2025
Fund: 307 - 2017 STREET PROJECT		
Revenue		
307-31010	Current Ad Valorem Taxes	92,344.00
307-36101	Special Assessments Principal	39,185.00
307-39202	Contribution from Enterprise Funds	77,810.00
	Total Revenue:	**209,339.00**
Expense		
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
307-49980-601	Bond Principal	135,000.00
307-49980-611	Bond Interest	70,870.00
	Total Classification: 600 - Debt Service:	**205,870.00**
	Total Activity: 49980 - Debt Service:	**205,870.00**
	Total Expense:	**205,870.00**
	Total Fund: 307 - 2017 STREET PROJECT:	**3,469.00**

Account Number	Account Name	2025 2025
Fund: 308 - 2020 STREET PROJECT		
Revenue		
308-31010	Current Ad Valorem Taxes	161,716.52
308-36101	Special Assessment Principal	88,457.00
	Total Revenue:	**250,173.52**
Expense		
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
308-49980-601	Bond Principal	160,000.00
308-49980-611	Bond Interest	79,925.00
	Total Classification: 600 - Debt Service:	**239,925.00**
	Total Activity: 49980 - Debt Service:	**239,925.00**
	Total Expense:	**239,925.00**
	Total Fund: 308 - 2020 STREET PROJECT:	**10,248.52**

Account Number	Account Name	2025 2025
Fund: 310 - 2023B GO Electric Generation Project		
Revenue		
310-39200	Interfund Transfer	362,415.00
	Total Revenue:	**362,415.00**
Expense		
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
310-49980-601	Bond Principal	160,000.00
310-49980-611	Bond Interest	202,415.00
	Total Classification: 600 - Debt Service:	**362,415.00**
	Total Activity: 49980 - Debt Service:	**362,415.00**
	Total Expense:	**362,415.00**
	Total Fund: 310 - 2023B GO Electric Generation Project:	**0.00**

Account Number	Account Name	2025 2025
Fund: 311 - 2023B GO Liquor Remodel Project		
Revenue		
311-39200	Interfund Transfer	44,925.00
	Total Revenue:	**44,925.00**
Expense		
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
311-49980-601	Bond Principal	15,000.00
311-49980-611	Bond Interest	25,300.00
	Total Classification: 600 - Debt Service:	**40,300.00**
	Total Activity: 49980 - Debt Service:	**40,300.00**
	Total Expense:	**40,300.00**
	Total Fund: 311 - 2023B GO Liquor Remodel Project:	**4,625.00**

Account Number	Account Name	2025 2025
Fund: 401 - GENERAL CAPITAL PROJECTS		
Revenue		
401-31010	Current Ad Valorem Taxes	408,148.00
401-39200	Interfund Transfers	76,409.00
401-39202	Contribution from Enterprise Funds	4,500.00
	Total Revenue:	**489,057.00**
Expense		
Activity: 49950 - Capital Outlay		
Classification: 500 - Capital Outlay		
401-49950-500	Capital Outlay - Office	27,500.00
401-49950-501	Capital Outlay - Police	17,448.00
401-49950-502	Capital Outlay - Fire	120,000.00
401-49950-503	Capital Outlay - Streets	215,700.00
401-49950-504	Capital Outlay - Parks	27,500.00
	Total Classification: 500 - Capital Outlay:	**408,148.00**
	Total Activity: 49950 - Capital Outlay:	**408,148.00**
Activity: 49980 - Debt Service		
Classification: 700 - Other Financing Uses		
401-49980-720	Transfers - Debt Service	76,409.00
	Total Classification: 700 - Other Financing Uses:	**76,409.00**
	Total Activity: 49980 - Debt Service:	**76,409.00**
	Total Expense:	**484,557.00**
	Total Fund: 401 - GENERAL CAPITAL PROJECTS:	**4,500.00**

Account Number	Account Name	2025 2025
Fund: 402 - CAPITAL PROJECT - ESF		
Revenue		
402-31010	Current Ad Valorem Taxes	56,290.00
402-36200	Other Income	10,000.00
402-39200	Interfund Transfers	55,000.00
	Total Revenue:	**121,290.00**
Expense		
Activity: 49950 - Capital Outlay		
Classification: 430 - Miscellaneous		
402-49950-480	Other Miscellaneous	3,000.00
	Total Classification: 430 - Miscellaneous:	**3,000.00**
	Total Activity: 49950 - Capital Outlay:	**3,000.00**
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
402-49980-602	Other Long-Term Obligation Principal	95,000.00
402-49980-612	Other Interest	25,190.00
	Total Classification: 600 - Debt Service:	**120,190.00**
	Total Activity: 49980 - Debt Service:	**120,190.00**
	Total Expense:	**123,190.00**
	Total Fund: 402 - CAPITAL PROJECT - ESF:	**-1,900.00**

Account Number	Account Name	2025 2025
Fund: 407 - DILIPIDATED HOUSING / NUISANCE POLICY		
Revenue		
407-31010	Current Ad Valorem Taxes	20,000.00
	Total Revenue:	**20,000.00**
Expense		
Activity: 49950 - Capital Outlay		
Classification: 430 - Miscellaneous		
407-49950-480	Other Miscellaneous	20,000.00
	Total Classification: 430 - Miscellaneous:	**20,000.00**
	Total Activity: 49950 - Capital Outlay:	**20,000.00**
	Total Expense:	**20,000.00**
	Total Fund: 407 - DILIPIDATED HOUSING / NUISANCE POLICY:	**0.00**

Account Number	Account Name	2025 2025
Fund: 601 - WATER		
Revenue		
601-36101	Special Assessments Principal	1,028.00
601-36210	Interest Earnings	20,000.00
601-37110	Water Residential	628,300.00
601-37120	Water Commercial	587,100.00
601-37150	Water Connection/Reconnection Fees	1,900.00
601-37160	Water Penalties	4,000.00
601-37170	Water Materials Sold	2,000.00
601-37171	Water Labor Sold	1,000.00
601-37172	Water State Safe Water Surcharge	20,000.00
601-37173	Water Landfill	28,750.00
601-37199	Water Other Income	1,500.00
	Total Revenue:	**1,295,578.00**
Expense		
Activity: 49400 - Water		
Classification: 100 - Personal Services		
601-49400-101	Full-Time Employees - Regular	293,488.00
601-49400-102	Full-Time Employees - Overtime	16,538.00
601-49400-103	Part-Time Employees	8,292.00
601-49400-112	Vacation Pay	2,000.00
601-49400-113	Sick Pay	2,000.00
601-49400-121	PERA Contributions	23,252.00
601-49400-122	FICA Contributions	19,736.00
601-49400-125	Medicare Contributions	4,616.00
601-49400-131	Employer Paid Insurance - Health	73,007.00
601-49400-133	Employer Paid Insurance - Life	815.00
601-49400-135	Veba Contributions	2,365.00
601-49400-136	Employer Paid Insurance - OPEB	2,000.00
	Total Classification: 100 - Personal Services:	**448,109.00**
Classification: 200 - Supplies		
601-49400-200	Office Supplies	1,100.00
601-49400-211	Cleaning Supplies	800.00
601-49400-212	Motor Fuels	5,000.00
601-49400-216	Chemicals and Chemical Products	60,000.00
601-49400-217	Other Operating Supplies	3,000.00
601-49400-227	Utility System Maint Supplies	1,000.00
601-49400-241	Small Tools	1,500.00
	Total Classification: 200 - Supplies:	**72,400.00**
Classification: 300 - Charges and Services		
601-49400-301	Auditing & Consulting Services	3,500.00
601-49400-303	Engineering and Surveying Fees	1,000.00
601-49400-304	Legal Fees	500.00
601-49400-308	Training & Registrations	2,000.00
601-49400-310	Lab Testing	3,000.00
601-49400-321	Telephone	2,500.00
601-49400-322	Postage	5,000.00
601-49400-323	Radio Units	500.00
601-49400-326	Data Processing	23,000.00
601-49400-331	Travel Expense	600.00
601-49400-334	Meals/Lodging	1,000.00
601-49400-340	Advertising & Promotions	1,000.00
	Total Classification: 300 - Charges and Services:	**43,600.00**
Classification: 360 - Insurance		
601-49400-361	Insurance - General Liability	2,204.71
601-49400-362	Insurance - Property	16,751.90

Account Number	Account Name	2025 2025
601-49400-363	Insurance - Automotive	638.55
601-49400-364	Insurance - Worker's Compensation	7,375.00
601-49400-365	Insurance - Misc	1,632.19
	Total Classification: 360 - Insurance:	**28,602.35**
Classification: 380 - Utility Service		
601-49400-381	Electric Utility	62,000.00
601-49400-382	Water Utility	500.00
601-49400-383	Gas Utility	10,000.00
601-49400-384	Refuse Disposal	700.00
601-49400-385	Sewer Utility	500.00
601-49400-386	Landfill	57,500.00
	Total Classification: 380 - Utility Service:	**131,200.00**
Classification: 400 - Repairs & Maintenance		
601-49400-402	Repairs & Maint - Structures	5,000.00
601-49400-404	Repairs & Maint - M&E	20,000.00
601-49400-405	Repairs & Maint - Vehicle	1,000.00
601-49400-406	Repairs & Maint - Grounds	500.00
601-49400-408	Repairs & Maint - Distribution System	30,000.00
	Total Classification: 400 - Repairs & Maintenance:	**56,500.00**
Classification: 430 - Miscellaneous		
601-49400-432	Uncollectible	2,000.00
601-49400-433	Dues & Subscriptions	1,600.00
601-49400-443	Intergovernmental Fees	20,000.00
601-49400-444	License Fees	6,000.00
601-49400-480	Other Miscellaneous	1,000.00
	Total Classification: 430 - Miscellaneous:	**30,600.00**
	Total Activity: 49400 - Water:	**811,011.35**
Activity: 49950 - Capital Outlay		
Classification: 500 - Capital Outlay		
601-49950-500	Capital Outlay	30,000.00
	Total Classification: 500 - Capital Outlay:	**30,000.00**
	Total Activity: 49950 - Capital Outlay:	**30,000.00**
Activity: 49960 - Interfund Transfers		
Classification: 700 - Other Financing Uses		
601-49960-720	Transfers	750.00
	Total Classification: 700 - Other Financing Uses:	**750.00**
	Total Activity: 49960 - Interfund Transfers:	**750.00**
Activity: 49970 - Depreciation & Amortization		
Classification: 410 - Other Charges		
601-49970-420	Depreciation	440,000.00
	Total Classification: 410 - Other Charges:	**440,000.00**
	Total Activity: 49970 - Depreciation & Amortization:	**440,000.00**
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
601-49980-601	Bond Principal	124,900.00
601-49980-611	Bond Interest	41,824.00
	Total Classification: 600 - Debt Service:	**166,724.00**

Account Number	Account Name	2025 2025
Classification: 700 - Other Financing Uses		
601-49980-720	Transfers - Debt Service	56,924.00
	Total Classification: 700 - Other Financing Uses:	**56,924.00**
	Total Activity: 49980 - Debt Service:	**223,648.00**
	Total Expense:	**1,505,409.35**
	Total Fund: 601 - WATER:	**-209,831.35**

Account Number	Account Name	2025 2025
Fund: 602 - SEWER		
Revenue		
602-36101	Special Assessments Principal	440.00
602-36210	Interest Earnings	50,000.00
602-37210	Sewer Residential	978,500.00
602-37220	Sewer Commercial	684,950.00
602-37250	Sewer Connection/Reconnection	300.00
602-37260	Sewer Penalties	5,000.00
602-37270	Sewer Materials Sold	500.00
602-37299	Sewer Other Income	500.00
	Total Revenue:	**1,720,190.00**
Expense		
Activity: 49450 - Sewer		
Classification: 100 - Personal Services		
602-49450-101	Full-Time Employees - Regular	295,422.00
602-49450-102	Full-Time Employees - Overtime	26,250.00
602-49450-103	Part-Time Employees	8,292.00
602-49450-112	Vacation Pay	2,000.00
602-49450-113	Sick Pay	2,500.00
602-49450-121	PERA Contributions	24,125.00
602-49450-122	FICA Contributions	20,458.00
602-49450-125	Medicare Contributions	4,785.00
602-49450-131	Employer Paid Insurance - Health	73,007.00
602-49450-133	Employer Paid Insurance - Life	815.00
602-49450-135	Veba Contributions	2,365.00
	Total Classification: 100 - Personal Services:	**460,019.00**
Classification: 200 - Supplies		
602-49450-200	Office Supplies	2,000.00
602-49450-211	Cleaning Supplies	600.00
602-49450-212	Motor Fuels	4,000.00
602-49450-216	Chemicals and Chemical Products	50,000.00
602-49450-217	Other Operating Supplies	4,000.00
602-49450-227	Utility System Maint Supplies	1,500.00
602-49450-241	Small Tools	1,500.00
	Total Classification: 200 - Supplies:	**63,600.00**
Classification: 300 - Charges and Services		
602-49450-301	Auditing & Consulting Services	4,500.00
602-49450-303	Engineering and Surveying Fees	2,500.00
602-49450-304	Legal Fees	500.00
602-49450-308	Training & Registrations	3,000.00
602-49450-310	Lab Testing	45,000.00
602-49450-321	Telephone	4,600.00
602-49450-322	Postage	5,500.00
602-49450-323	Radio Units	400.00
602-49450-326	Data Processing	23,000.00
602-49450-331	Travel Expense	1,000.00
602-49450-334	Meals/Lodging	2,300.00
602-49450-350	Printing & Design	500.00
	Total Classification: 300 - Charges and Services:	**92,800.00**
Classification: 360 - Insurance		
602-49450-361	Insurance - General Liability	8,020.57
602-49450-362	Insurance - Property	22,759.00
602-49450-363	Insurance - Automotive	1,100.00
602-49450-364	Insurance - Worker's Compensation	8,877.00
602-49450-365	Insurance - Misc	1,632.19
	Total Classification: 360 - Insurance:	**42,388.76**

Account Number	Account Name	2025 2025
Classification: 380 - Utility Service		
602-49450-381	Electric Utility	115,000.00
602-49450-382	Water Utility	4,000.00
602-49450-383	Gas Utility	30,800.00
602-49450-384	Refuse Disposal	800.00
	Total Classification: 380 - Utility Service:	**150,600.00**
Classification: 400 - Repairs & Maintenance		
602-49450-402	Repairs & Maint - Structures	1,000.00
602-49450-404	Repairs & Maint - M&E	35,000.00
602-49450-405	Repairs & Maint - Vehicle	2,500.00
602-49450-406	Repairs & Maint - Grounds	800.00
602-49450-408	Repairs & Maint - Distribution System	50,000.00
602-49450-409	Repairs & Maint - Utilities	2,000.00
	Total Classification: 400 - Repairs & Maintenance:	**91,300.00**
Classification: 430 - Miscellaneous		
602-49450-432	Uncollectible	4,000.00
602-49450-433	Dues & Subscriptions	2,000.00
602-49450-444	License Fees	9,000.00
602-49450-446	Sludge Hauling	45,000.00
602-49450-480	Other Miscellaneous	1,100.00
	Total Classification: 430 - Miscellaneous:	**61,100.00**
	Total Activity: 49450 - Sewer:	**961,807.76**
Activity: 49950 - Capital Outlay		
Classification: 500 - Capital Outlay		
602-49950-500	Capital Outlay	40,000.00
	Total Classification: 500 - Capital Outlay:	**40,000.00**
	Total Activity: 49950 - Capital Outlay:	**40,000.00**
Activity: 49960 - Interfund Transfers		
Classification: 700 - Other Financing Uses		
602-49960-720	Transfers	750.00
	Total Classification: 700 - Other Financing Uses:	**750.00**
	Total Activity: 49960 - Interfund Transfers:	**750.00**
Activity: 49970 - Depreciation & Amortization		
Classification: 410 - Other Charges		
602-49970-420	Depreciation	1,000,000.00
602-49970-421	Amortization	-2,780.00
	Total Classification: 410 - Other Charges:	**997,220.00**
	Total Activity: 49970 - Depreciation & Amortization:	**997,220.00**
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
602-49980-601	Bond Principal	503,563.00
602-49980-611	Bond Interest	83,728.00
	Total Classification: 600 - Debt Service:	**587,291.00**
Classification: 700 - Other Financing Uses		
602-49980-720	Transfers - Debt Service	58,224.00
	Total Classification: 700 - Other Financing Uses:	**58,224.00**
	Total Activity: 49980 - Debt Service:	**645,515.00**
	Total Expense:	**2,645,292.76**
	Total Fund: 602 - SEWER:	**-925,102.76**

Account Number	Account Name	2025 2025
Fund: 604 - ELECTRIC		
Revenue		
604-37410	Electric Residential	1,963,846.00
604-37420	Electric Commercial	825,126.00
604-37430	Electric Industrial	3,054,828.00
604-37440	Electric Municipal	19,084.00
604-37450	Electric Connection/Reconnection Fees	6,000.00
604-37460	Electric Penalities	19,000.00
604-37470	Electric Materials Sold	10,000.00
604-37471	Electric Labor Sold	5,000.00
604-37472	Electric Security Lights	12,500.00
604-37473	Electric CMPAS	89,000.00
604-37499	Electric Other Income	5,000.00
	Total Revenue:	**6,009,384.00**
Expense		
Activity: 49550 - Electric		
Classification: 100 - Personal Services		
604-49550-101	Full-Time Employees - Regular	537,066.00
604-49550-102	Full-Time Employees - Overtime	32,760.00
604-49550-103	Part-Time Employees	25,230.00
604-49550-112	Vacation Pay	2,500.00
604-49550-113	Sick Pay	3,000.00
604-49550-121	PERA Contributions	43,262.00
604-49550-122	FICA Contributions	35,764.00
604-49550-125	Medicare Contributions	8,364.00
604-49550-131	Employer Paid Insurance - Health	102,454.00
604-49550-133	Employer Paid Insurance - Life	1,295.00
604-49550-135	Veba Contributions	3,965.00
604-49550-136	Employer Paid Insurance - OPEB	5,000.00
604-49550-150	Capitalized Labor	-140,000.00
	Total Classification: 100 - Personal Services:	**660,660.00**
Classification: 200 - Supplies		
604-49550-200	Office Supplies	5,000.00
604-49550-211	Cleaning Supplies	500.00
604-49550-212	Motor Fuels	9,400.00
604-49550-217	Other Operating Supplies	25,000.00
604-49550-218	Uniforms	6,500.00
604-49550-241	Small Tools	6,000.00
	Total Classification: 200 - Supplies:	**52,400.00**
Classification: 250 - Merchandise Purchases		
604-49550-262	Merchandise for Resale - Generation Fuel	35,000.00
604-49550-263	Merchandise for Resale - Power	4,006,201.00
	Total Classification: 250 - Merchandise Purchases:	**4,041,201.00**
Classification: 300 - Charges and Services		
604-49550-301	Auditing & Consulting Services	4,000.00
604-49550-303	Engineering and Surveying Fees	8,000.00
604-49550-304	Legal Fees	1,500.00
604-49550-308	Training & Registrations	12,000.00
604-49550-310	Lab Testing	4,000.00
604-49550-315	Energy Development	3,000.00
604-49550-321	Telephone	4,000.00
604-49550-322	Postage	6,000.00
604-49550-325	Dispatching	900.00
604-49550-326	Data Processing	47,000.00
604-49550-331	Travel Expense	2,000.00
604-49550-333	Freight and Express	500.00

Account Number	Account Name	2025 2025
604-49550-334	Meals/Lodging	1,500.00
604-49550-340	Advertising & Promotions	500.00
604-49550-350	Printing & Design	500.00
	Total Classification: 300 - Charges and Services:	**95,400.00**
Classification: 360 - Insurance		
604-49550-361	Insurance - General Liability	11,486.23
604-49550-362	Insurance - Property	159,172.56
604-49550-363	Insurance - Automotive	3,510.00
604-49550-364	Insurance - Worker's Compensation	13,993.00
604-49550-365	Insurance - Misc	1,529.77
	Total Classification: 360 - Insurance:	**189,691.56**
Classification: 380 - Utility Service		
604-49550-381	Electric Utility	2,000.00
604-49550-382	Water Utility	500.00
604-49550-383	Gas Utility	10,000.00
604-49550-384	Refuse Disposal	1,500.00
604-49550-385	Sewer Utility	1,000.00
	Total Classification: 380 - Utility Service:	**15,000.00**
Classification: 400 - Repairs & Maintenance		
604-49550-402	Repairs & Maint - Structures	15,000.00
604-49550-404	Repairs & Maint - M&E	12,000.00
604-49550-405	Repairs & Maint - Vehicle	12,000.00
604-49550-406	Repairs & Maint - Grounds	5,000.00
604-49550-408	Repairs & Maint - Distribution System	50,000.00
604-49550-409	Repairs & Maint - Utilities	1,500.00
604-49550-410	Repairs & Maint - Generation	60,000.00
604-49550-411	Repairs & Maint - Sub Station	3,000.00
	Total Classification: 400 - Repairs & Maintenance:	**158,500.00**
Classification: 430 - Miscellaneous		
604-49550-432	Uncollectible	5,000.00
604-49550-433	Dues & Subscriptions	25,000.00
604-49550-441	Transmission Fees	4,000.00
604-49550-444	License Fees	4,750.00
604-49550-450	Conservation	100,000.00
604-49550-460	Miscellaneous Taxes	2,000.00
604-49550-480	Other Miscellaneous	5,500.00
	Total Classification: 430 - Miscellaneous:	**146,250.00**
Classification: 481 - Other		
604-49550-491	Payments to Other Organizations	14,400.00
	Total Classification: 481 - Other:	**14,400.00**
	Total Activity: 49550 - Electric:	**5,373,502.56**
Activity: 49950 - Capital Outlay		
Classification: 500 - Capital Outlay		
604-49950-500	Capital Outlay	1,740,000.00
	Total Classification: 500 - Capital Outlay:	**1,740,000.00**
	Total Activity: 49950 - Capital Outlay:	**1,740,000.00**
Activity: 49960 - Interfund Transfers		
Classification: 700 - Other Financing Uses		
604-49960-720	Transfers	200,750.00
	Total Classification: 700 - Other Financing Uses:	**200,750.00**
	Total Activity: 49960 - Interfund Transfers:	**200,750.00**

Account Number	Account Name	2025 2025
Activity: 49970 - Depreciation & Amortization		
Classification: 410 - Other Charges		
604-49970-420	Depreciation	900,000.00
	Total Classification: 410 - Other Charges:	**900,000.00**
	Total Activity: 49970 - Depreciation & Amortization:	**900,000.00**
Activity: 49980 - Debt Service		
Classification: 700 - Other Financing Uses		
604-49980-720	Transfers for Debt Service	362,415.00
	Total Classification: 700 - Other Financing Uses:	**362,415.00**
	Total Activity: 49980 - Debt Service:	**362,415.00**
	Total Expense:	**8,576,667.56**
	Total Fund: 604 - ELECTRIC:	**-2,567,283.56**

Account Number	Account Name	2025 2025
Fund: 609 - LIQUOR STORE		
Revenue		
609-37811	Liquor Store Liquor Sales	830,000.00
609-37812	Liquor Store Beer Sales	1,350,000.00
609-37813	Liquor Store Wine Sales	225,000.00
609-37815	Liquor Store Other Merchandise	16,750.00
609-37816	Liquor Store Tobacco Sales	35,000.00
609-37817	Liquor Store Non-Alcoholic	40,000.00
609-37819	Liquor Store Ice Sales	10,500.00
609-37820	Liquor Store THC Sales	5,000.00
	Total Revenue:	**2,512,250.00**
Expense		
Activity: 49751 - Liquor Store		
Classification: 100 - Personal Services		
609-49751-101	Full-Time Employees - Regular	213,734.30
609-49751-102	Full-Time Employees - Overtime	1,575.00
609-49751-103	Part-Time Employees	44,614.80
609-49751-112	Vacation Pay	2,500.00
609-49751-113	Sick Pay	2,500.00
609-49751-121	PERA Contributions	19,494.31
609-49751-122	FICA Contributions	16,115.29
609-49751-125	Medicare Contributions	3,768.90
609-49751-131	Employer Paid Insurance - Health	47,870.00
609-49751-133	Employer Paid Insurance - Life	655.20
609-49751-135	Veba Contributions	3,965.00
609-49751-136	Employer Paid Insurance - OPEB	2,000.00
	Total Classification: 100 - Personal Services:	**358,792.80**
Classification: 200 - Supplies		
609-49751-200	Office Supplies	2,500.00
609-49751-211	Cleaning Supplies	2,000.00
609-49751-217	Other Operating Supplies	6,200.00
	Total Classification: 200 - Supplies:	**10,700.00**
Classification: 250 - Merchandise Purchases		
609-49751-251	Liquor	581,000.00
609-49751-252	Beer	999,000.00
609-49751-253	Wine	139,500.00
609-49751-254	Soft Drinks & Mix	15,000.00
609-49751-256	Tobacco Products	26,250.00
609-49751-257	Ice	5,250.00
609-49751-258	Liquor Store THC	3,250.00
609-49751-259	Non- Alcholic	9,500.00
609-49751-261	Other Merchandise	1,200.00
	Total Classification: 250 - Merchandise Purchases:	**1,779,950.00**
Classification: 300 - Charges and Services		
609-49751-301	Auditing & Consulting Services	3,500.00
609-49751-304	Legal Fees	500.00
609-49751-308	Training & Registrations	450.00
609-49751-321	Telephone	1,750.00
609-49751-322	Postage	45.00
609-49751-326	Data Processing	2,000.00
609-49751-331	Travel Expense	200.00
609-49751-333	Freight and Express	14,250.00
609-49751-334	Meals/Lodging	800.00
609-49751-340	Advertising & Promotions	30,000.00
609-49751-350	Printing & Design	350.00
	Total Classification: 300 - Charges and Services:	**53,845.00**

Account Number	Account Name	2025 2025
Classification: 360 - Insurance		
609-49751-361	Insurance - General Liability	11,740.08
609-49751-362	Insurance - Property	4,811.40
609-49751-364	Insurance - Worker's Compensation	6,851.00
609-49751-365	Insurance - Misc	345.60
	Total Classification: 360 - Insurance:	**23,748.08**
Classification: 380 - Utility Service		
609-49751-381	Electric Utility	10,500.00
609-49751-382	Water Utility	300.00
609-49751-383	Gas Utility	3,000.00
609-49751-384	Refuse Disposal	2,400.00
609-49751-385	Sewer Utility	550.00
	Total Classification: 380 - Utility Service:	**16,750.00**
Classification: 400 - Repairs & Maintenance		
609-49751-402	Repairs & Maint - Structures	750.00
609-49751-404	Repairs & Maint - M&E	2,500.00
609-49751-406	Repairs & Maint - Grounds	1,000.00
609-49751-409	Repairs & Maint - Utilities	500.00
	Total Classification: 400 - Repairs & Maintenance:	**4,750.00**
Classification: 430 - Miscellaneous		
609-49751-433	Dues & Subscriptions	3,000.00
609-49751-437	Credit Card Fees	47,000.00
609-49751-444	License Fees	2,500.00
609-49751-460	Miscellaneous Taxes	350.00
609-49751-480	Other Miscellaneous	1,500.00
	Total Classification: 430 - Miscellaneous:	**54,350.00**
	Total Activity: 49751 - Liquor Store:	**2,302,885.88**
Activity: 49950 - Capital Outlay		
Classification: 500 - Capital Outlay		
609-49950-500	Capital Outlay	7,000.00
	Total Classification: 500 - Capital Outlay:	**7,000.00**
	Total Activity: 49950 - Capital Outlay:	**7,000.00**
Activity: 49960 - Interfund Transfers		
Classification: 700 - Other Financing Uses		
609-49960-720	Transfers	100,000.00
	Total Classification: 700 - Other Financing Uses:	**100,000.00**
	Total Activity: 49960 - Interfund Transfers:	**100,000.00**
Activity: 49970 - Depreciation & Amortization		
Classification: 410 - Other Charges		
609-49970-420	Depreciation	40,000.00
	Total Classification: 410 - Other Charges:	**40,000.00**
	Total Activity: 49970 - Depreciation & Amortization:	**40,000.00**
Activity: 49980 - Debt Service		
Classification: 700 - Other Financing Uses		
609-49980-720	Transfers for Debt Service	44,925.00
	Total Classification: 700 - Other Financing Uses:	**44,925.00**
	Total Activity: 49980 - Debt Service:	**44,925.00**
	Total Expense:	**2,494,810.88**
	Total Fund: 609 - LIQUOR STORE:	**17,439.12**

Account Number	Account Name	2025 2025
Fund: 614 - TELECOM		
Revenue		
614-36210	Interest Earnings	10,000.00
614-36211	Interest Earnings - Leases	2,000.00
614-38000	Lease Revenue - Amortization	40,000.00
614-38001	Revenue Contra	-20,000.00
614-38200	Cable Rental Income	16,000.00
614-38210	Cable Basic	40,000.00
614-38211	Cable Expanded Basic	500,000.00
614-38216	Cable HBO	4,000.00
614-38217	Cable Showtime/TMC/Flex	2,000.00
614-38218	Cable Starz/Encore	1,500.00
614-38220	Cable Digital Basic	70,000.00
614-38221	Cable High Def	9,000.00
614-38250	Cable Connection/Reconnection Fees	6,000.00
614-38260	Cable Penalties	16,000.00
614-38270	Cable Materials Sold	2,000.00
614-38271	Telecom Labor Service Calls	20,000.00
614-38299	Cable Other Income	1,000.00
614-38301	Telephone SW Broadband Subscribers	140,000.00
614-38311	Telephone Optional EAS	5,500.00
614-38312	Telephone Transport Trunk	5,280.00
614-38313	Telephone Private Line	80,000.00
614-38314	Telephone Federal Access Charge	50,000.00
614-38315	Telephone Commerical Private	94,900.00
614-38316	Telephone FUSC Charge	22,000.00
614-38317	Telephone Interstate Long Distance	22,000.00
614-38318	Telephone International	500.00
614-38319	Telephone 800 Numbers	2,000.00
614-38320	Telephone Optional Service	75,000.00
614-38321	Telephone Interstate Switch Access	8,000.00
614-38322	Telephone Intrastate Common Line	750.00
614-38323	Telephone Intrastate Switched Access	2,000.00
614-38324	Telephone State Special Access	1,400.00
614-38325	Telephone Intrastate Long Distance	36,600.00
614-38326	Telephone Direct Inward Dial	35,000.00
614-38399	Telephone Other Income	1,000.00
614-38402	Internet Lease Revenue	120,000.00
614-38410	Internet Business	230,000.00
614-38412	Internet Basic/Starter	650,000.00
614-38413	Internet Cross Connect	15,540.00
614-38414	Internet Super/Deluxe	160,000.00
614-38415	Internet Mega/Premium	220,000.00
614-38416	Internet High Speed Special Needs	11,000.00
614-38417	Internet Dark Fiber	50,000.00
614-38420	Circuit - Non INET	40,000.00
614-38499	Internet Other Income	6,000.00
	Total Revenue:	**2,803,970.00**
Expense		
Activity: 49870 - Telecom		
Classification: 100 - Personal Services		
614-49870-101	Full-Time Employees - Regular	467,972.00
614-49870-102	Full-Time Employees - Overtime	33,075.00
614-49870-103	Part-Time Employees	10,688.00
614-49870-112	Vacation Pay	5,000.00
614-49870-113	Sick Pay	4,000.00
614-49870-121	PERA Contributions	38,380.00

Account Number	Account Name	2025 2025
614-49870-122	FICA Contributions	31,728.00
614-49870-125	Medicare Contributions	7,420.00
614-49870-131	Employer Paid Insurance - Health	101,299.00
614-49870-133	Employer Paid Insurance - Life	1,205.00
614-49870-135	Veba Contributions	3,965.00
	Total Classification: 100 - Personal Services:	**704,732.00**
Classification: 200 - Supplies		
614-49870-200	Office Supplies	2,600.00
614-49870-211	Cleaning Supplies	1,200.00
614-49870-212	Motor Fuels	3,000.00
614-49870-217	Other Operating Supplies	28,000.00
614-49870-218	Uniforms	1,500.00
614-49870-227	Utility System Maint Supplies	35,000.00
614-49870-241	Small Tools	2,000.00
	Total Classification: 200 - Supplies:	**73,300.00**
Classification: 300 - Charges and Services		
614-49870-301	Auditing & Consulting Services	10,000.00
614-49870-303	Engineering and Surveying Fees	8,000.00
614-49870-304	Legal Fees	10,000.00
614-49870-308	Training & Registrations	2,000.00
614-49870-321	Telephone	8,000.00
614-49870-322	Postage	5,500.00
614-49870-326	Data Processing	60,000.00
614-49870-331	Travel Expense	2,000.00
614-49870-334	Meals/Lodging	1,500.00
614-49870-340	Advertising & Promotions	10,000.00
614-49870-350	Printing & Design	2,000.00
	Total Classification: 300 - Charges and Services:	**119,000.00**
Classification: 360 - Insurance		
614-49870-361	Insurance - General Liability	4,954.14
614-49870-362	Insurance - Property	7,244.64
614-49870-363	Insurance - Automotive	701.24
614-49870-364	Insurance - Worker's Compensation	26,168.00
614-49870-365	Insurance - Misc	1,483.81
	Total Classification: 360 - Insurance:	**40,551.83**
Classification: 380 - Utility Service		
614-49870-381	Electric Utility	36,000.00
614-49870-382	Water Utility	250.00
614-49870-383	Gas Utility	2,100.00
614-49870-384	Refuse Disposal	1,300.00
614-49870-385	Sewer Utility	500.00
	Total Classification: 380 - Utility Service:	**40,150.00**
Classification: 400 - Repairs & Maintenance		
614-49870-401	Repairs & Maint - Buildings	3,000.00
614-49870-402	Repairs & Maint - Structures	5,000.00
614-49870-404	Repairs & Maint - M&E	7,500.00
614-49870-405	Repairs & Maint - Vehicle	2,000.00
614-49870-406	Repairs & Maint - Grounds	1,500.00
614-49870-408	Repairs & Maint - Distribution System	10,000.00
	Total Classification: 400 - Repairs & Maintenance:	**29,000.00**
Classification: 430 - Miscellaneous		
614-49870-419	Vehicle Lease	6,500.00
614-49870-432	Uncollectible	3,500.00
614-49870-433	Dues & Subscriptions	2,000.00
614-49870-441	Transmission Fees	4,000.00
614-49870-442	Subscriber Fees	700,000.00

Account Number	Account Name	2025 2025
614-49870-443	Intergovernmental Fees	23,000.00
614-49870-444	License Fees	28,000.00
614-49870-445	Switch Fees	25,000.00
614-49870-447	Internet Expense	140,000.00
614-49870-448	On-Call Support	15,500.00
614-49870-451	Call Completion	60,000.00
614-49870-460	Miscellaneous Taxes	2,000.00
614-49870-480	Other Miscellaneous	3,500.00
	Total Classification: 430 - Miscellaneous:	**1,013,000.00**
	Total Activity: 49870 - Telecom:	**2,019,733.83**
Activity: 49960 - Interfund Transfers		
Classification: 700 - Other Financing Uses		
614-49960-720	Transfers	2,250.00
	Total Classification: 700 - Other Financing Uses:	**2,250.00**
	Total Activity: 49960 - Interfund Transfers:	**2,250.00**
Activity: 49970 - Depreciation & Amortization		
Classification: 410 - Other Charges		
614-49970-420	Depreciation	350,000.00
614-49970-421	Amortization	2,050.00
	Total Classification: 410 - Other Charges:	**352,050.00**
	Total Activity: 49970 - Depreciation & Amortization:	**352,050.00**
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
614-49980-601	Bond Principal	719,000.00
614-49980-611	Bond Interest	122,284.00
	Total Classification: 600 - Debt Service:	**841,284.00**
	Total Activity: 49980 - Debt Service:	**841,284.00**
	Total Expense:	**3,215,317.83**
	Total Fund: 614 - TELECOM:	**-411,347.83**

Account Number	Account Name	2025 2025
Fund: 615 - ARENA		
Revenue		
615-31010	Current Ad Valorem Taxes	307,676.00
615-38100	Arena County Fair	5,500.00
615-38101	Arena Hockey	51,400.00
615-38102	Arena Skating	5,000.00
615-38103	Arena Racquet Ball	1,000.00
615-38104	Arena Livestock Shows	11,000.00
615-38106	Arena Storage Space	1,000.00
615-38108	Arena Archery	200.00
615-38110	Arena Sign Advertising	6,000.00
615-38111	Arena Skating Instruction	12,000.00
615-38199	Arena Other Income	500.00
615-39200	Interfund Transfers	76,409.00
	Total Revenue:	**477,685.00**
Expense		
Activity: 49850 - Arena		
Classification: 100 - Personal Services		
615-49850-101	Full-Time Employees - Regular	111,863.00
615-49850-102	Full-Time Employees - Overtime	1,365.00
615-49850-103	Part-Time Employees	48,748.00
615-49850-112	Vacation Pay	500.00
615-49850-113	Sick Pay	500.00
615-49850-121	PERA Contributions	12,148.00
615-49850-122	FICA Contributions	10,043.00
615-49850-125	Medicare Contributions	2,349.00
615-49850-131	Employer Paid Insurance - Health	32,097.00
615-49850-133	Employer Paid Insurance - Life	318.00
615-49850-135	Veba Contributions	2,000.00
615-49850-136	Employer Paid Insurance - OPEB	3,000.00
	Total Classification: 100 - Personal Services:	**224,931.00**
Classification: 200 - Supplies		
615-49850-200	Office Supplies	900.00
615-49850-211	Cleaning Supplies	4,000.00
615-49850-212	Motor Fuels	3,600.00
615-49850-215	Materials & Equipment	2,000.00
615-49850-216	Chemicals and Chemical Products	3,500.00
615-49850-217	Other Operating Supplies	8,000.00
615-49850-241	Small Tools	300.00
	Total Classification: 200 - Supplies:	**22,300.00**
Classification: 300 - Charges and Services		
615-49850-301	Auditing & Consulting Services	1,200.00
615-49850-308	Training & Registrations	200.00
615-49850-321	Telephone	2,500.00
615-49850-322	Postage	100.00
615-49850-326	Data Processing	8,200.00
615-49850-331	Travel Expense	100.00
615-49850-334	Meals/Lodging	350.00
615-49850-340	Advertising & Promotions	1,750.00
615-49850-350	Printing & Design	500.00
	Total Classification: 300 - Charges and Services:	**14,900.00**
Classification: 360 - Insurance		
615-49850-361	Insurance - General Liability	983.20
615-49850-362	Insurance - Property	16,753.00
615-49850-363	Insurance - Automotive	471.25
615-49850-364	Insurance - Worker's Compensation	5,730.00

Account Number	Account Name	2025 2025
615-49850-365	Insurance - Misc	1,632.19
	Total Classification: 360 - Insurance:	**25,569.64**
Classification: 380 - Utility Service		
615-49850-381	Electric Utility	55,000.00
615-49850-382	Water Utility	3,500.00
615-49850-383	Gas Utility	16,500.00
615-49850-384	Refuse Disposal	2,300.00
615-49850-385	Sewer Utility	350.00
	Total Classification: 380 - Utility Service:	**77,650.00**
Classification: 400 - Repairs & Maintenance		
615-49850-402	Repairs & Maint - Structures	10,000.00
615-49850-404	Repairs & Maint - M&E	12,850.00
615-49850-405	Repairs & Maint - Vehicle	650.00
615-49850-406	Repairs & Maint - Grounds	1,400.00
615-49850-409	Repairs & Maint - Utilities	1,000.00
	Total Classification: 400 - Repairs & Maintenance:	**25,900.00**
Classification: 430 - Miscellaneous		
615-49850-412	Rentals - Building	5,000.00
615-49850-433	Dues & Subscriptions	150.00
615-49850-439	Special Projects	150.00
615-49850-444	License Fees	200.00
615-49850-460	Miscellaneous Taxes	4,500.00
615-49850-480	Other Miscellaneous	25.00
	Total Classification: 430 - Miscellaneous:	**10,025.00**
	Total Activity: 49850 - Arena:	**401,275.64**
Activity: 49970 - Depreciation & Amortization		
Classification: 410 - Other Charges		
615-49970-420	Depreciation	87,000.00
	Total Classification: 410 - Other Charges:	**87,000.00**
	Total Activity: 49970 - Depreciation & Amortization:	**87,000.00**
Activity: 49980 - Debt Service		
Classification: 600 - Debt Service		
615-49980-601	Bond Principal	50,000.00
615-49980-611	Bond Interest	26,409.00
	Total Classification: 600 - Debt Service:	**76,409.00**
	Total Activity: 49980 - Debt Service:	**76,409.00**
	Total Expense:	**564,684.64**
	Total Fund: 615 - ARENA:	**-86,999.64**

Account Number	Account Name	2025 2025
Fund: 617 - M/P CENTER		
Revenue		
617-31010	Current Ad Valorem Taxes	214,419.00
617-36210	Interest Earnings	500.00
617-36230	Contributions and Donations - Private	500.00
617-38510	M/P Room Rent	55,000.00
617-38515	M/P Rent Adult Program	3,500.00
617-38517	M/P Stage Rent	1,500.00
617-38518	M/P Misc Rental	5,000.00
617-38520	M/P Liquor Sales	45,000.00
617-38521	M/P Beer Sales	24,000.00
617-38525	M/P Other Merch Sales	2,000.00
617-38530	M/P Equipment Setup Fees	7,000.00
617-38531	M/P Dumptster Fee	2,000.00
617-38532	M/P Fax/Photocopies	20.00
617-38599	M/P Other Income	1,500.00
	Total Revenue:	**361,939.00**
Expense		
Activity: 49860 - M/P Center		
Classification: 100 - Personal Services		
617-49860-101	Full-Time Employees - Regular	144,220.00
617-49860-102	Full-Time Employees - Overtime	2,100.00
617-49860-103	Part-Time Employees	16,000.00
617-49860-112	Vacation Pay	500.00
617-49860-113	Sick Pay	1,000.00
617-49860-121	PERA Contributions	10,974.00
617-49860-122	FICA Contributions	9,071.00
617-49860-125	Medicare Contributions	2,122.00
617-49860-131	Employer Paid Insurance - Health	42,113.00
617-49860-133	Employer Paid Insurance - Life	580.00
617-49860-135	Veba Contributions	3,200.00
617-49860-136	Employer Paid Insurance - OPEB	6,000.00
	Total Classification: 100 - Personal Services:	**237,880.00**
Classification: 200 - Supplies		
617-49860-200	Office Supplies	1,150.00
617-49860-211	Cleaning Supplies	3,500.00
617-49860-212	Motor Fuels	450.00
617-49860-217	Other Operating Supplies	6,000.00
617-49860-218	Uniforms	250.00
	Total Classification: 200 - Supplies:	**11,350.00**
Classification: 250 - Merchandise Purchases		
617-49860-251	Liquor	8,000.00
617-49860-252	Beer	9,000.00
617-49860-253	Wine	100.00
617-49860-254	Soft Drinks & Mix	2,000.00
617-49860-259	Non- Alcholic	100.00
617-49860-261	Other Merchandise	200.00
	Total Classification: 250 - Merchandise Purchases:	**19,400.00**
Classification: 300 - Charges and Services		
617-49860-301	Auditing & Consulting Services	1,200.00
617-49860-308	Training & Registrations	300.00
617-49860-321	Telephone	1,600.00
617-49860-322	Postage	100.00
617-49860-326	Data Processing	6,000.00
617-49860-331	Travel Expense	750.00
617-49860-334	Meals/Lodging	500.00

Account Number	Account Name	2025 2025
617-49860-340	Advertising & Promotions	10,000.00
617-49860-350	Printing & Design	500.00
	Total Classification: 300 - Charges and Services:	**20,950.00**
Classification: 360 - Insurance		
617-49860-361	Insurance - General Liability	1,105.97
617-49860-362	Insurance - Property	12,843.60
617-49860-363	Insurance - Automotive	157.09
617-49860-364	Insurance - Worker's Compensation	3,603.00
617-49860-365	Insurance - Misc	149.82
	Total Classification: 360 - Insurance:	**17,859.48**
Classification: 380 - Utility Service		
617-49860-381	Electric Utility	16,000.00
617-49860-382	Water Utility	1,500.00
617-49860-383	Gas Utility	12,000.00
617-49860-384	Refuse Disposal	2,000.00
617-49860-385	Sewer Utility	2,000.00
	Total Classification: 380 - Utility Service:	**33,500.00**
Classification: 400 - Repairs & Maintenance		
617-49860-402	Repairs & Maint - Structures	2,500.00
617-49860-404	Repairs & Maint - M&E	5,000.00
617-49860-406	Repairs & Maint - Grounds	3,500.00
617-49860-409	Repairs & Maint - Utilities	3,200.00
	Total Classification: 400 - Repairs & Maintenance:	**14,200.00**
Classification: 430 - Miscellaneous		
617-49860-433	Dues & Subscriptions	200.00
617-49860-460	Miscellaneous Taxes	4,500.00
617-49860-480	Other Miscellaneous	100.00
	Total Classification: 430 - Miscellaneous:	**4,800.00**
Classification: 481 - Other		
617-49860-492	Entertainment Event Fees	2,000.00
	Total Classification: 481 - Other:	**2,000.00**
	Total Activity: 49860 - M/P Center:	**361,939.48**
Activity: 49970 - Depreciation & Amortization		
Classification: 410 - Other Charges		
617-49970-420	Depreciation	60,000.00
	Total Classification: 410 - Other Charges:	**60,000.00**
	Total Activity: 49970 - Depreciation & Amortization:	**60,000.00**
	Total Expense:	**421,939.48**
	Total Fund: 617 - M/P CENTER:	**-60,000.48**
	Report Total:	**-4,211,949.61**