



**CITY OF KARNES CITY**  
**Fiscal Year 2025 - 2026 Budget**

This budget will raise more revenue from property taxes than last year's rate by an amount of \$30,662, which is a 3.23 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$14,267.

The members of the governing body voted on the budget as follows:

FOR: Jimmy D. Loya, Donald Dziuk, Helen Hernandez, Raymond Robinson

AGAINST: N/A

PRESENT & NOT VOTING: N/A

ABSENT: Lesley Lewallen

**Property Tax Rate Comparison**

	<u>2025-2026</u>	<u>2024-2025</u>
Property Tax Rate:	\$0.608079/100	\$0.593770/100
NNR Tax Rate:	\$0.596188/100	\$0.560000/100
NNR Maintenance & Operations Tax Rate:	\$0.320238/100	\$0.284339/100
VAR Tax Rate:	\$0.608079/100	\$0.593770/100
Debt Rate:	\$0.276633/100	\$0.275661/100

Total debt obligation for City of Karnes City secured by property taxes: \$445,841

2025-2026 FINAL BUDGET

01 - GENERAL FUND REVENUES

	FINAL BUDGET	
	2024-2025	2025-2026
<b>TAXES</b>		
01-40101.0 - AD VALOREM TAX CURRENT	\$ 515,418.88	\$ 534,181.03
01-40102.0 - AD VALOREM TAX DELINQUENT	\$ 30,000.00	\$ 30,000.00
01-40103.0 - AD VALOREM TAX P&I	\$ 25,000.00	\$ 25,000.00
01-40104.0- SALES TAX RECEIPTS	\$ 535,000.00	\$ 535,000.00
01-40104.1- SALES TAX 4B	\$ 130,000.00	\$ 130,000.00
01-40104.2- SALES TAX STREET DR	\$ 130,000.00	\$ 130,000.00
<b>TOTAL TAXES</b>	<b>\$ 1,365,418.88</b>	<b>\$ 1,384,181.03</b>
<b>LICENSES &amp; PERMITS</b>		
01-40107.0 - LIQUOR PERMITS	\$ 500.00	\$ 1,250.00
01-40107.1 - BUILDING PERMITS	\$ 20,000.00	\$ 20,000.00
01-40107.2- RV PARK PERMITS	\$ 500.00	\$ 700.00
01-40108.0- ELECTRICAL PERMITS	\$ 3,500.00	\$ 3,500.00
01-40108.2 - MECHANICAL PERMIT	\$ 2,000.00	\$ 2,000.00
01-40109.0 - PLUMBING PERMITS	\$ 3,000.00	\$ 3,000.00
01-40109.1 - SOLICITORS LICENSE	\$ 125.00	\$ 125.00
01-40109.3 - GAME ROOM FEES	\$ 500.00	\$ 2,500.00
01-40109.4 - OCCUPATIONAL LICENSE	\$ 500.00	\$ 500.00
01-40109.6 - SWIMMING POOL PERMIT/LICENSE	\$ 100.00	\$ 100.00
01-40109.7 - CERTIFICATE OF OCCUPANCY	\$ 250.00	\$ 250.00
01-40110.0 - GAS PERMITS	\$ 750.00	\$ 750.00
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 31,725.00</b>	<b>\$ 34,675.00</b>
<b>FINES &amp; FEES</b>		
01-40111.1 - FRANCHISE FEES	\$ 120,000.00	\$ 120,000.00
01-40111.3 - PARK RENTAL FEES	\$ 1,000.00	\$ 1,000.00
01-40112.0 - MUN. COURT FEES	\$ 60,000.00	\$ 60,000.00
01-40112.1 - MUN. COURT STATE FEES	\$ 40,000.00	\$ 40,000.00
01-40112.2 - MUN. COURT BLDG SECURITY FEE	\$ 1,500.00	\$ 1,500.00
01-40112.3 - MUN. COURT TECHNOLOGY FEES	\$ 1,500.00	\$ 1,500.00
01-40113.0 - WARRANT FEES	\$ 5,000.00	\$ 5,000.00
01-40113.1 - ARREST FEES	\$ 2,000.00	\$ 2,000.00
01-40113.2 - COLLECTION AGENCY	\$ 7,500.00	\$ 7,500.00
01-40113.3 - MC OVER PAYMENT/BONDS	\$ 150.00	\$ 150.00
<b>TOTAL FINES &amp; FEES</b>	<b>\$ 238,650.00</b>	<b>\$ 238,650.00</b>
<b>OTHER</b>		
01-40114.0 - FIRE DEPARTMENT REVENUE	\$ 132,800.00	\$ 134,500.00
01-40114.2 - POLICE REVENUE/DONATIONS	\$ 5,000.00	\$ 5,000.00
01-40114.4 - SRO REIMBURSEMENT KCISD	\$ 235,000.00	\$ 185,000.00
01-40114.5 - RENTAL REIMURSMENT - FOOD PAN	\$ 12,000.00	\$ 5,000.00
01-40116.0 - ADMINISTRATIVE CHARGES	\$ 1,200.00	\$ 1,200.00
<b>TOTAL OTHER</b>	<b>\$ 386,000.00</b>	<b>\$ 330,700.00</b>
<b>INVESTMENTS</b>		
01-40117.0 - REFUNDS AND DIVIDENDS	\$ 5,000.00	\$ 5,000.00
01-40117.1 - SALE OF ASSETS	\$ -	\$ -
01-40118.0 - MINERAL ROYALTIES - MARATHON	\$ 505,000.00	\$ 240,000.00
01-40118.1 - MINERAL ROYALTIES - CONOCOPH	\$ 7,500.00	\$ 2,500.00
01-40118.2 - DRILLING PERMITS	\$ 15,000.00	\$ 15,000.00
01-40120.0 - INTEREST EARNED	\$ 80,000.00	\$ 80,000.00
<b>TOTAL INVESTMENTS</b>	<b>\$ 612,500.00</b>	<b>\$ 342,500.00</b>
<b>MISCELLANEOUS</b>		
01-40121.0 - MISCELLANEOUS	\$ 46,200.00	\$ 49,800.00
01-40121.1 - COPIES/FAXES	\$ 250.00	\$ 250.00
01-40121.2 - ACCIDENT REPORTS	\$ 500.00	\$ 500.00
01-40139.0 - GF CREDIT CARD FEES	\$ -	\$ 2,500.00
USE OF FUND BALANCE	\$ 215,000.00	\$ 590,000.00
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 261,950.00</b>	<b>\$ 643,050.00</b>
	<b>\$ 2,896,243.88</b>	<b>\$ 2,973,756.03</b>

**ADMIN EXPENDITURES**

	<b>FINAL BUDGET 2024-2025</b>	<b>FINAL BUDGET 2025-2026</b>
<b>PERSONNEL</b>		
SALARIES - ADMINISTRATION	\$ 165,000.00	\$ 166,456.00
01-51102.4 - TRAVEL	\$ -	\$ -
01-51110.0 - FICA MATCH	\$ 6,510.00	\$ 6,600.00
01-51112.0 - MEDICAL INSURANCE	\$ 10,950.00	\$ 10,740.00
01-51114.0 - WORKERS COMP	\$ 945.00	\$ 12,500.00
01-51116.0 - UNEMPLOYMENT	\$ 1,000.00	\$ 1,000.00
01-51118.0 - RETIREMENT	\$ 9,150.00	\$ 9,300.00
01-51118.1 - DISCRETIONARY AWARD	\$ 38,700.00	\$ 42,300.00
<b>TOTAL PERSONNEL</b>	<b>\$ 232,255.00</b>	<b>\$ 248,896.00</b>
<b>CONTRACTUAL</b>		
01-51120.0 - LIABILITY (INSURANCE)	\$ 4,550.00	\$ 8,000.00
01-51122.0 - PROPERTY	\$ 12,175.00	\$ 11,105.00
01-51123.0 - LEGAL EXPENSES	\$ 60,000.00	\$ 35,000.00
01-51124.5 - ENGINEERING FEES	\$ 1,000.00	\$ 1,000.00
01-51125.0 - PROFESSIONAL SERVICES	\$ 56,000.00	\$ 50,000.00
01-51125.1 - GF MERCHANT SERVICES	\$ 3,000.00	\$ 2,500.00
<b>TOTAL CONTRACTUAL</b>	<b>\$ 136,725.00</b>	<b>\$ 107,605.00</b>
<b>SUPPLIES</b>		
01-51126.0 - PUBLICATIONS	\$ 1,000.00	\$ 2,000.00
01-51128.0 - OFFICE	\$ 6,000.00	\$ 6,000.00
01-51130.0 - POSTAGE	\$ 5,000.00	\$ 4,000.00
01-51131.0 - FUEL	\$ 250.00	\$ 500.00
01-51132.0 - SAFETY	\$ 2,000.00	\$ 2,000.00
<b>TOTAL SUPPLIES</b>	<b>\$ 14,250.00</b>	<b>\$ 14,500.00</b>
<b>MAINTENANCE</b>		
01-51136.0 - BUILDING	\$ 5,000.00	\$ 5,000.00
01-51136.1 - JANITORIAL	\$ 10,000.00	\$ 10,000.00
<b>TOTAL MAINTENANCE</b>	<b>\$ 15,000.00</b>	<b>\$ 15,000.00</b>
<b>OTHER EXPENSES</b>		
01-51142.0 - DUES & MEMBERSHIP FEES	\$ 2,500.00	\$ 3,000.00
01-51144.0 - TRAINING	\$ 2,000.00	\$ 3,500.00
01-51145.0 - TRAVEL	\$ 1,000.00	\$ 2,000.00
01-51147.0 - EQUIPMENT LEASE	\$ 4,500.00	\$ 4,500.00
01-51150.0 - TELEPHONE/INTERNET	\$ 20,000.00	\$ 25,000.00
01-51152.0 - ELECTRIC	\$ 30,000.00	\$ 30,000.00
01-51154.0 - GAS	\$ 1,000.00	\$ 500.00
01-51156.0 - MISCELLANEOUS	\$ 2,000.00	\$ 1,000.00
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 63,000.00</b>	<b>\$ 69,500.00</b>
<b>CAPITAL EXPENDITURES</b>		
01-51157.0 - STREET LIGHTS	\$ 42,000.00	\$ 47,500.00
01-51160.0 - COMPUTER SYSTEM	\$ 10,000.00	\$ 10,000.00
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 52,000.00</b>	<b>\$ 57,500.00</b>
<b>TOTAL ADMINISTRATION DEPARTMENT</b>	<b>\$ 513,230.00</b>	<b>\$ 513,001.00</b>

**POLICE EXPENDITURES -**

	FINAL BUDGET	
	2024-2025	2025-2026
<b>PERSONNEL</b>		
01-51202.0 - SALARIES - SUPERVISION	\$ 79,697.83	\$ 81,155.00
01-51204.0 - CLERICAL	\$ 44,815.68	\$ 46,271.68
01-51206.0 - OPERATIONS (Salaries)	\$ 448,872.53	\$ 459,505.00
01-51208.0 - OVERTIME	\$ 1,000.00	\$ 1,000.00
01-51210.0 - FICA MATCH	\$ 43,500.00	\$ 50,380.00
01-51212.0 - MEDICAL INSURANCE	\$ 153,500.00	\$ 150,500.00
01-51214.0 - WORKER'S COMP	\$ 23,750.00	\$ 20,790.00
01-51216.0 - UNEMPLOYMENT	\$ 3,000.00	\$ 3,000.00
01-51218.0 - RETIREMENT	\$ 68,000.00	\$ 70,940.00
<b>TOTAL PERSONNEL</b>	<b>\$ 866,136.04</b>	<b>\$ 883,541.68</b>
<b>CONTRACTUAL</b>		
01-51220.0 - LIABILITY (INSURANCE)	\$ 10,000.00	\$ 7,725.00
01-51222.0 - PROPERTY	\$ 21,850.00	\$ 22,100.00
01-51223.0 - LEGAL	\$ 1,000.00	\$ 1,000.00
01-51224.0 - TYLER TECH/COPSYNC/ADT/MOTOROLA	\$ 20,000.00	\$ 60,000.00
01-51224.1 - COMPUTER SYS/TECH SUPPORT	\$ 18,000.00	\$ 18,000.00
01-51225.0 - UNIFORMS	\$ 5,000.00	\$ 5,000.00
<b>TOTAL CONTRACTUAL</b>	<b>\$ 75,850.00</b>	<b>\$ 113,825.00</b>
<b>SUPPLIES</b>		
01-51226.0 - PUBLICATIONS	\$ 125.00	\$ 125.00
01-51227.0 - OPERATIONAL	\$ 2,000.00	\$ 2,500.00
01-51228.0 - OFFICE	\$ 1,000.00	\$ 1,000.00
01-51231.0 - AMMUNITION	\$ 4,000.00	\$ 4,000.00
01-51232.0 - FUEL	\$ 15,000.00	\$ 18,000.00
01-51233.0 - SAFETY	\$ 12,000.00	\$ 12,000.00
01-51258.0 - EQUIPMENT	\$ 4,500.00	\$ 4,500.00
<b>TOTAL SUPPLIES</b>	<b>\$ 38,625.00</b>	<b>\$ 42,125.00</b>
<b>MAINTENANCE</b>		
01-51234.0 - TIRES	\$ 1,500.00	\$ 1,500.00
01-51236.0 - BUILDING	\$ 4,750.00	\$ 4,750.00
01-51238.0 - VEHICLE	\$ 4,000.00	\$ 5,000.00
01-51240.0 - EQUIPMENT MAINTENANCE	\$ 1,000.00	\$ 1,000.00
<b>TOTAL MAINTENANCE</b>	<b>\$ 11,250.00</b>	<b>\$ 12,250.00</b>
<b>OTHER EXPENSES</b>		
01-51242.0 - DUES & MEMBERSHIP FEES	\$ 1,750.00	\$ 2,100.00
01-51243.1 - INFORMANT FEES	\$ 425.00	\$ 425.00
01-51243.2 - INMATE HOUSING	\$ 1,000.00	\$ 500.00
01-51244.0 - TRAINING	\$ 3,000.00	\$ 3,000.00
01-51246.0 - TRAVEL	\$ 750.00	\$ 750.00
01-51247.0 - EQUIPMENT LEASE	\$ 3,000.00	\$ 3,000.00
01-51250.0 - TELEPHONE/AIR CARDS	\$ 9,000.00	\$ 9,000.00
01-51252.0 - ELECTRIC	\$ -	\$ -
01-51254.0 - GAS CHARGES	\$ -	\$ -
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 18,925.00</b>	<b>\$ 18,775.00</b>
<b>MISCELLANEOUS</b>		
01-51255.0 - WARRANT FEES	\$ -	\$ -
01-51256.0- MISCELLANEOUS	\$ 1,000.00	\$ 1,000.00
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>
<b>SCHOOL RESOURCE OFFICERS - SRO</b>		
01-51270.0 - SRO - SALARIES	\$ 223,000.00	\$ 226,750.00
01-51270.1 - SRO - OVERTIME	\$ 1,000.00	\$ 1,000.00
01-51270.2 - SRO - MISC PURCHASES & NEEDS	\$ 15,000.00	\$ 15,000.00
	<b>\$ 239,000.00</b>	<b>\$ 242,750.00</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$ 1,250,786.04</b>	<b>\$ 1,314,266.68</b>

## MUNICIPAL COURT EXPENDITURES

	FINAL BUDGET 2024-2025	FINAL BUDGET 2025-2026
<b>PERSONNEL</b>		
01-51302.0 - SALARIES - SUPERVISION	\$ 38,807.50	\$ 41,797.00
01-51304.0 - CLERICAL	\$ 44,488.08	\$ 48,256.00
01-51308.0 - OVERTIME	\$ 250.00	\$ 500.00
01-51310.0 - FICA MATCH	\$ 6,375.00	\$ 6,890.00
01-51312.0 - MEDICAL INSURANCE	\$ 10,950.00	\$ 10,740.00
01-51316.0 - UNEMPLOYMENT	\$ 650.00	\$ 650.00
01-51318.0 - RETIREMENT	\$ 3,875.00	\$ 4,215.00
<b>TOTAL PERSONNEL</b>	<b>\$ 105,395.58</b>	<b>\$ 113,048.00</b>
<b>CONTRACTUAL</b>		
01-51322.1 - TYLER TECHNOLOGIES	\$ 2,500.00	\$ 2,500.00
01-51325.0 - PROFESSIONAL FEES	\$ 6,500.00	\$ 6,500.00
01-51325.1 - LEGAL FEES	\$ 4,500.00	\$ 4,500.00
<b>TOTAL CONTRACTUAL</b>	<b>\$ 13,500.00</b>	<b>\$ 13,500.00</b>
<b>SUPPLIES</b>		
01-51328.0 - OFFICE	\$ 250.00	\$ 250.00
<b>TOTAL SUPPLIES</b>	<b>\$ 250.00</b>	<b>\$ 250.00</b>
<b>MAINTENANCE</b>		
01-51336.0 - BUILDING	\$ 250.00	\$ 250.00
01-51338.0 - EQUIPMENT	\$ 250.00	\$ 250.00
<b>TOTAL EQUIPMENT</b>	<b>\$ 500.00</b>	<b>\$ 500.00</b>
<b>OTHER EXPENSES</b>		
01-51342.0 - DUES & MEMBERSHIP FEES	\$ 350.00	\$ 350.00
01-51344.0 - TRAINING	\$ 1,000.00	\$ 1,000.00
01-51346.0 - TRAVEL	\$ 500.00	\$ 500.00
01-51350.0 - TELEPHONE	\$ 1,800.00	\$ 1,800.00
01-51351.0 - COURT COST & FEES	\$ 30,000.00	\$ 30,000.00
01-51351.1- PEACE OFFICER'S FEE	\$ 175.00	\$ 175.00
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 33,825.00</b>	<b>\$ 33,825.00</b>
<b>MISCELLANEOUS</b>		
01-51356.1 - REFUND OVER PAYMENT	\$ 150.00	\$ 150.00
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 150.00</b>	<b>\$ 150.00</b>
<b>TOTAL MUNICIPAL COURT DEPT.</b>	<b>\$ 153,620.58</b>	<b>\$ 161,273.00</b>

**COUNCIL EXPENDITURES**

	<b>FINAL BUDGET</b>	<b>FINAL BUDGET</b>
	<b>2024-2025</b>	<b>2025-2026</b>
<b>PERSONNEL</b>		
01-51502.0 - MAYOR & COUNCIL SALARIES	\$ 8,400.00	\$ 8,400.00
01-51504.0 - ELECTION EXPENSE	\$ 5,000.00	\$ 8,500.00
01-51505.0 - UNEMPLOYMENT	\$ 200.00	\$ 200.00
01-51510.0 - FICA MATCH	\$ 1,275.00	\$ 1,275.00
<b>TOTAL PERSONNEL</b>	<b>\$ 14,875.00</b>	<b>\$ 18,375.00</b>
<b>CONTRACTUAL</b>		
01-51525.3 - AUDIT	\$ 8,475.00	\$ 8,575.00
<b>TOTAL CONTRACTUAL</b>	<b>\$ 8,475.00</b>	<b>\$ 8,575.00</b>
<b>OTHER EXPENSES</b>		
01-51545.5 - LIBRARY	\$ 15,000.00	\$ 15,000.00
01-51545.6 - COUNCIL TRAINING	\$ 1,500.00	\$ 1,500.00
01-51545.7 - APPRAISAL DISTRICT	\$ 12,000.00	\$ 14,500.00
01-51545.8 - ELECTION SUPPLIES	\$ 250.00	\$ 250.00
01-51546.0 - 4B SALES TAX	\$ 125,000.00	\$ 130,000.00
01-51546.2 - STREET DRAIN/CONST SALES TAX	\$ 125,000.00	\$ 130,000.00
01-51548.1 - EMPLOYEE RECOGNITION	\$ 10,000.00	\$ 10,000.00
01-51549.0 - MISC EVENTS	\$ 10,000.00	\$ 11,000.00
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 298,750.00</b>	<b>\$ 312,250.00</b>
<b>OTHER FINANCING USES</b>		
01-51591.0- TRANSFER TO DEBT SERVICE	\$ -	\$ -
<b>TOTAL OTHER FINANCING USES</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL COUNCIL EXPENDITURES DEPARTMENT</b>	<b>\$ 322,100.00</b>	<b>\$ 339,200.00</b>

Misc Events = Halloween, NNO, Bingo, 2nd Friday, Easter, etc.  
 Yearly Donation to CAST  
 Retirement/Funerals  
 Yearly Donation to Love Thy Neighbor

**STREET EXPENDITURES**

	<b>FINAL BUDGET</b>	<b>FINAL BUDGET</b>
	<b>2024-2025</b>	<b>2025-2026</b>
<b>PERSONNEL</b>		
01-51606.0 - OPERATIONS (Salaries)	\$ 52,380.00	\$ 53,845.00
01-51608.0 - OVERTIME	\$ 5,000.00	\$ 5,000.00
01-51610.0 - FICA MATCH	\$ 3,150.00	\$ 3,340.00
01-51612.0 - MEDICAL INSURANCE	\$ 10,950.00	\$ 10,740.00
01-51614.0 - WORKER'S COMP	\$ 3,525.00	\$ 2,775.00
01-51616.0 - UNEMPLOYMENT	\$ 300.00	\$ 300.00
01-51618.0 - RETIREMENT	\$ 4,500.00	\$ 4,700.00
<b>TOTAL PERSONNEL</b>	<b>\$ 79,805.00</b>	<b>\$ 80,700.00</b>
<b>CONTRACTUAL</b>		
01-51622.0 - PROPERTY LIABILITY	\$ 10,975.00	\$ 10,435.00
01-51625.0 - PROFESSIONAL SERVICES	\$ 2,500.00	\$ 2,500.00
01-51625.1 - UNIFORMS	\$ 1,000.00	\$ 1,000.00
<b>TOTAL CONTRACTUAL</b>	<b>\$ 14,475.00</b>	<b>\$ 13,935.00</b>
<b>SUPPLIES</b>		
01-51626.0 - PUBLICATIONS	\$ 250.00	\$ 250.00
01-51627.1 - STREET MATERIALS	\$ 50,000.00	\$ 50,000.00
01-51627.3 - STREET SIGNS	\$ 5,000.00	\$ 2,500.00
01-51632.0 - FUEL	\$ 15,000.00	\$ 10,000.00
<b>TOTAL SUPPLIES</b>	<b>\$ 70,250.00</b>	<b>\$ 62,750.00</b>
<b>MAINTENANCE</b>		
01-51634.0 - TIRES	\$ 5,000.00	\$ 2,500.00
01-51636.0 - BUILDING	\$ -	\$ -
01-51638.0 - VEHICLE	\$ 5,000.00	\$ 2,500.00
01-51640.0 - EQUIPMENT	\$ 30,000.00	\$ 20,000.00
<b>TOTAL MAINTENANCE</b>	<b>\$ 40,000.00</b>	<b>\$ 25,000.00</b>
<b>OTHER EXPENSES</b>		
01-51646.0 - MISCELLANEOUS	\$ 7,500.00	\$ 7,500.00
01-51647.0 - EQUIPMENT LEASE	\$ -	\$ -
01-51650.0 - TELEPHONE	\$ -	\$ -
01-51652.0 - UTILITIES	\$ -	\$ -
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 7,500.00</b>	<b>\$ 7,500.00</b>
<b>TOTAL STREET DEPARTMENT</b>	<b>\$ 212,030.00</b>	<b>\$ 189,885.00</b>

**PARK EXPENDITURES**

	<b>FINAL BUDGET</b>	<b>FINAL BUDGET</b>
	<b>2024-2025</b>	<b>2025-2026</b>
<b>PERSONNEL</b>		
01-51706.0 - OPERATIONS (Salaries)	\$ 78,350.00	\$ 81,255.00
01-51708.0 - OVERTIME	\$ 5,000.00	\$ 5,000.00
01-51710.0 - FICA MATCH	\$ 6,000.00	\$ 5,040.00
01-51712.0 - MEDICAL INSURANCE	\$ 21,900.00	\$ 21,480.00
01-51714.0 - WORKER'S COMP	\$ 2,435.00	\$ 1,940.00
01-51716.0 - UNEMPLOYMENT	\$ 650.00	\$ 650.00
01-51718.0 - RETIREMENT	\$ 6,850.00	\$ 7,095.00
<b>TOTAL PERSONNEL</b>	<b>\$ 121,185.00</b>	<b>\$ 122,460.00</b>
<b>CONTRACTUAL</b>		
01-51720.0 - LIABILITY (INSURANCE)	\$ -	\$ -
01-51722.0 - PROPERTY	\$ 2,205.00	\$ 1,985.00
01-51722.6- LEGAL EXPENSES	\$ -	\$ -
01-51725.0- PROFESSIONAL SERVICES	\$ 500.00	\$ 500.00
01-51725.1 - UNIFORMS	\$ 1,200.00	\$ 1,200.00
01-51725.2 - PARK IMPROVEMENTS	\$ 2,500.00	\$ 2,000.00
<b>TOTAL CONTRACTUAL</b>	<b>\$ 6,405.00</b>	<b>\$ 5,685.00</b>
<b>SUPPLIES</b>		
01-51727.0 - OPERATIONAL	\$ 7,500.00	\$ 5,000.00
01-51732.0 - FUEL	\$ 5,000.00	\$ 5,000.00
<b>TOTAL SUPPLIES</b>	<b>\$ 12,500.00</b>	<b>\$ 10,000.00</b>
<b>MAINTENANCE</b>		
01-51734.0 - TIRES	\$ 1,000.00	\$ 1,000.00
01-51736.0 - BUILDING	\$ 2,000.00	\$ 2,000.00
01-51740.0 - EQUIPMENT	\$ 2,500.00	\$ 2,500.00
01-51741.0 - PARK SPRAYING	\$ 5,000.00	\$ 7,500.00
<b>TOTAL MAINTENANCE</b>	<b>\$ 10,500.00</b>	<b>\$ 13,000.00</b>
<b>OTHER EXPENSES</b>		
01-51747.0 - EQUIPMENT LEASE	\$ -	\$ -
01-51750.0 - TELEPHONE	\$ 1,500.00	\$ 1,500.00
01-51752.0 - UTILITIES	\$ 5,500.00	\$ 5,500.00
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 7,000.00</b>	<b>\$ 7,000.00</b>
<b>MISCELLANEOUS</b>		
01-51756.0 - MISCELLANEOUS	\$ 1,000.00	\$ 1,000.00
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>
<b>TOTAL PARK DEPARTMENT</b>	<b>\$ 158,590.00</b>	<b>\$ 159,145.00</b>

## CODE COMPLIANCE EXPENDITURES

	FINAL BUDGET 2024-2025	FINAL BUDGET 2025-2026
<b>PERSONNEL</b>		
01-51802.0 - SALARIES - SUPERVISION	\$ 47,850.00	\$ 63,500.00
01-51810.0 - FICA MATCH	\$ 3,000.00	\$ 3,225.00
01-51812.0 - MEDICAL INSURANCE	\$ 10,950.00	\$ 10,740.00
01-51814.0 - WORKER'S COMP	\$ 370.00	\$ 175.00
01-51818.0 - RETIREMENT	\$ 4,175.00	\$ 4,540.00
<b>TOTAL PERSONNEL</b>	<b>\$ 66,345.00</b>	<b>\$ 82,180.00</b>
<b>CONTRACTUAL</b>		
01-51825.0 - PROFESSIONAL SERVICES	\$ 1,500.00	\$ 1,500.00
01-51825.1 - UNIFORMS	\$ 600.00	\$ 600.00
<b>TOTAL CONTRACTUAL</b>	<b>\$ 2,100.00</b>	<b>\$ 2,100.00</b>
<b>SUPPLIES</b>		
01-51826.0 - PUBLICATIONS	\$ 500.00	\$ 500.00
01-51827.0 - OPERATIONAL	\$ 300.00	\$ 300.00
01-51828.0 - OFFICE	\$ 150.00	\$ 150.00
01-51832.0 - FUEL	\$ 900.00	\$ 900.00
<b>TOTAL SUPPLIES</b>	<b>\$ 1,850.00</b>	<b>\$ 1,850.00</b>
<b>MAINTENANCE</b>		
01-51834.0 - TIRES	\$ 500.00	\$ 250.00
01-51836.0 - BUILDING	\$ 100.00	\$ 100.00
01-51838.0 - VEHICLE	\$ 500.00	\$ 500.00
<b>TOTAL MAINTENANCE</b>	<b>\$ 1,100.00</b>	<b>\$ 850.00</b>
<b>OTHER EXPENSES</b>		
01-51842.0 - DUES, MEMBERSHIP AND LIC FEES	\$ 250.00	\$ 250.00
01-51844.0 - TRAINING	\$ 1,000.00	\$ 1,000.00
01-51844.0 - TRAVEL	\$ 250.00	\$ 250.00
01-51850.0 - TELEPHONE	\$ 500.00	\$ 500.00
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>
<b>TOTAL CODE COMPLIANCE DEPARTMENT</b>	<b>\$ 73,395.00</b>	<b>\$ 88,980.00</b>

**ANIMAL CONTROL**

	<b>FINAL BUDGET</b>	<b>FINAL BUDGET</b>
	<b>2024-2025</b>	<b>2025-2026</b>
<b>PERSONNEL</b>		
01-51906.0 - OPERATIONS (Salaries)	\$ 37,600.00	\$ 37,700.00
01-51908.0 - OVERTIME	\$ 500.00	\$ 1,000.00
01-51908.0 - FICA MATCH	\$ 2,450.00	\$ 2,340.00
01-51912.0 - MEDICAL INSURANCE	\$ 10,950.00	\$ 10,740.00
01-51914.0 - WORKER'S COMP	\$ 2,900.00	\$ 2,745.00
01-51916.0 - UNEMPLOYMENT	\$ 300.00	\$ 300.00
01-51918.0 - RETIREMENT	\$ 3,300.00	\$ 3,295.00
<b>TOTAL PERSONNEL</b>	<b>\$ 58,000.00</b>	<b>\$ 58,120.00</b>
<b>CONTRACTUAL</b>		
01-51925.0 - PROFESSIONAL SERVICES	\$ 3,500.00	\$ 3,500.00
01-51925.1 - UNIFORMS	\$ 850.00	\$ 850.00
<b>TOTAL CONTRACTUAL</b>	<b>\$ 4,350.00</b>	<b>\$ 4,350.00</b>
<b>SUPPLIES</b>		
01-51927.0 - OPERATIONAL	\$ 2,500.00	\$ 2,500.00
01-51932.0 - FUEL	\$ 2,500.00	\$ 2,000.00
<b>TOTAL SUPPLIES</b>	<b>\$ 5,000.00</b>	<b>\$ 4,500.00</b>
<b>MAINTENANCE</b>		
01-51934.0 - TIRES	\$ 500.00	\$ 500.00
01-51936.0 - BUILDING	\$ 1,000.00	\$ 1,000.00
01-51938.0 - VEHICLE	\$ 1,000.00	\$ 1,000.00
01-51940.0 - EQUIPMENT	\$ 500.00	\$ 500.00
<b>TOTAL MAINTENANCE</b>	<b>\$ 3,000.00</b>	<b>\$ 3,000.00</b>
<b>OTHER EXPENSES</b>		
01-51942.0 - DUES, LICENSES & FEES	\$ 400.00	\$ 400.00
01-51944.0 - TRAINING	\$ 3,000.00	\$ 3,500.00
01-51946.0 - TRAVEL	\$ 500.00	\$ 500.00
01-51950 - TELEPHONE	\$ 500.00	\$ 500.00
01-51952.0 - UTILITIES	\$ 2,000.00	\$ 2,000.00
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 6,400.00</b>	<b>\$ 6,900.00</b>
<b>MISCELLANEOUS</b>		
01-51956.0 - MISCELLANEOUS	\$ 500.00	\$ 500.00
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 500.00</b>	<b>\$ 500.00</b>
<b>TOTAL ANIMAL CONTROL DEPARTMENT</b>	<b>\$ 77,250.00</b>	<b>\$ 77,370.00</b>

**FIRE EXPENDITURES**

	<b>FINAL BUDGET 2024-2025</b>	<b>FINAL BUDGET 2025-2026</b>
<b>PERSONNEL</b>		
01-51402.0 - SALARIES - RETIRMENT,ETC.	\$ 12,000.00	\$ 12,000.00
01-51405.0 - UNEMPLOYMENT	\$ 300.00	\$ 300.00
01-51410.0 - FICA MATCH	\$ 950.00	\$ 750.00
01-51414.0 - WORKER'S COMP	\$ 11,350.00	\$ 10,350.00
<b>TOTAL PERSONNEL</b>	<b>\$ 24,600.00</b>	<b>\$ 23,400.00</b>
<b>CONTRACTUAL</b>		
01-51420.0 - LIABILTY (INSURANCE)	\$ 250.00	\$ -
01-51422.00 - PROPERTY	\$ 20,000.00	\$ 18,850.00
01-51425.0 - PROFESSIONAL SERVICES	\$ 4,000.00	\$ 4,000.00
01-51425.1 - LEGAL	\$ 2,500.00	\$ 2,500.00
<b>TOTAL CONTRACTUAL</b>	<b>\$ 26,750.00</b>	<b>\$ 25,350.00</b>
<b>SUPPLIES</b>		
01-51428.0 - OFFICE	\$ 250.00	\$ 250.00
01-51429.0 - SAFETY EQUIPMENT	\$ 1,500.00	\$ 1,500.00
01-51432.0 - FUEL	\$ 8,000.00	\$ 8,000.00
<b>TOTAL SUPPLIES</b>	<b>\$ 9,750.00</b>	<b>\$ 9,750.00</b>
<b>MAINTENANCE</b>		
01-51434.0 - TIRES	\$ 2,000.00	\$ 2,000.00
01-51436.0 - BUILDING	\$ 5,000.00	\$ 5,000.00
01-51436.1 - JANITORIAL	\$ -	\$ -
01-51438.0 - VEHICLES	\$ 7,000.00	\$ 7,000.00
01-51440.0- MAINTENANCE EQUIPMENT	\$ 7,000.00	\$ 7,000.00
<b>TOTAL MAINTENANCE</b>	<b>\$ 21,000.00</b>	<b>\$ 21,000.00</b>
<b>OTHER EXPENSES</b>		
01-51442.0 - DUES & MEMBERSHIP FEES	\$ 2,000.00	\$ 2,000.00
01-51444.0 - TRAINING	\$ 6,000.00	\$ 6,000.00
01-51446.0 - TRAVEL	\$ 500.00	\$ 500.00
01-51450.0 - TELEPHONE/INTERNET	\$ 1,000.00	\$ 1,000.00
01-51452.0 - ELECTRIC	\$ 5,000.00	\$ 5,000.00
01-51454.0 - GAS	\$ -	\$ -
01-51455.0 - FIRE DEPT. INCENTIVES	\$ 15,000.00	\$ 15,000.00
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 29,500.00</b>	<b>\$ 29,500.00</b>
<b>CAPITAL EXPENDITURES</b>		
01-51457.0 - BUILDING (CAPITAL)	\$ -	\$ -
0151458.0 - EQUIPMENT	\$ 15,000.00	\$ 15,000.00
01-51458.1 - VEHICLE	\$ -	\$ -
01-51461.0- EMERGENCY WARNING SYSTEM	\$ 3,000.00	\$ 3,000.00
01-51462.0 - FIRE HOSE	\$ 2,000.00	\$ 2,000.00
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 20,000.00</b>	<b>\$ 20,000.00</b>
<b>TOTAL FIRE DEPARTMENT</b>	<b>\$ 131,600.00</b>	<b>\$ 129,000.00</b>

**SUMMARY OF GENERAL FUND**

	FINAL BUDGET 2024-2025	FINAL BUDGET 2025-2026
TOTAL REVENUES	\$ 2,896,244	\$ 2,973,756
DEPARTMENT TOTALS:		
ADMINISTRATION	\$ 513,230	\$ 513,001
POLICE	\$ 1,250,786	\$ 1,314,267
MUNICIPAL COURT	\$ 153,621	\$ 161,273
FIRE	\$ 131,600	\$ 129,000
COUNCIL EXPENDITURES	\$ 322,100	\$ 339,200
STREET	\$ 212,030	\$ 189,885
PARK	\$ 158,590	\$ 159,145
CODE COMPLIANCE	\$ 73,395	\$ 88,980
ANIMAL CONTROL	\$ 77,250	\$ 77,370
TOTAL EXPENDITURES	\$ 2,892,602	\$ 2,972,121
CHANGE IN FUND BALANCE	\$ 3,642	\$ 1,635
EST. ENDING BALANCE		

**02 - WATER/SEWER FUND  
REVENUES**

	<b>FINAL BUDGET 2024-2025</b>	<b>FINAL BUDGET 2025-2026</b>
<b>WATER FEES</b>		
02-40201.0 - WATER SALES	\$ 1,000,000.00	\$ 1,000,000.00
02-40202.0 - PENALTIES	\$ 45,000.00	\$ 45,000.00
02-40203.0 - BULK WATER SALES	\$ 25,000.00	\$ 5,000.00
02-40203.1 - BULK WATER METER DEPOSITS	\$ -	\$ -
02-40203.2 - HYDRANT WATER SALES	\$ -	\$ -
02-40203.3 - HYDRANT METER DEPOSITS	\$ -	\$ -
02-40204.0 - WATER TAPS	\$ 35,000.00	\$ 35,000.00
02-40206.0 - RECONNECT FEES	\$ 7,000.00	\$ 7,000.00
02-40207.0 - RET'D CHECK FEES	\$ 500.00	\$ 500.00
02-40207.1 - EF CREDIT CARD FEES	\$ -	\$ 15,000.00
02-40209.0 - INTEREST EARNED	\$ 40,000.00	\$ 40,000.00
02-40210.0 - BAD DEBT RECOVERY	\$ 2,000.00	\$ 5,000.00
02-40210.1 - PROJECT REIMBURSEMENT	\$ 1,000.00	\$ 1,000.00
02-40210.2 - MISCELLANEOUS	\$ 1,500.00	\$ 1,500.00
02-40210.3 - RENTAL FEES - WATER	\$ 3,000.00	\$ 3,000.00
<b>TOTAL WATER FEES</b>	<b>\$ 1,160,000.00</b>	<b>\$ 1,158,000.00</b>
<b>SEWER FEES</b>		
02-40214.0 - SEWER SERVICE	\$ 750,000.00	\$ 750,000.00
02-40215.0 - SEWER TAPS	\$ 20,000.00	\$ 20,000.00
02-40216.1 - RECLAIM WASTE WATER SALES	\$ 2,500.00	\$ 2,500.00
<b>TOTAL SEWER FEES</b>	<b>\$ 772,500.00</b>	<b>\$ 772,500.00</b>
<b>SANITATION FEES</b>		
02-40220.0 - SANITATION SERVICES	\$ 450,000.00	\$ 515,000.00
02-40225.0 - SANITATION TAX SERVICE	\$ 35,000.00	\$ 40,000.00
<b>TOTAL SANITATION FEES</b>	<b>\$ 485,000.00</b>	<b>\$ 555,000.00</b>
	<b>\$ 2,417,500.00</b>	<b>\$ 2,485,500.00</b>

**WATER EXPENDITURES**

	FINAL BUDGET 2024-2025	FINAL BUDGET 2025-2026
<b>PERSONNEL</b>		
02-52002.0 - SALARIES - SUPERVISION	\$ 67,560.00	\$ 68,940.00
02-52004.0 - CLERICAL	\$ 19,700.00	\$ 21,476.00
02-52006.0 - OPERATIONS (Salaries)	\$ 220,300.00	\$ 227,525.00
02-52008.0 - OVERTIME	\$ 25,000.00	\$ 25,000.00
02-52010.0 - FICA MATCH	\$ 26,850.00	\$ 22,675.00
02-52012.0 - MEDICAL INSURANCE	\$ 65,700.00	\$ 70,000.00
02-52014.0 - WORKER'S COMP	\$ 15,250.00	\$ 13,300.00
02-52016.0 - UNEMPLOYMENT	\$ 2,000.00	\$ 2,000.00
02-52018.0 - RETIREMENT	\$ 26,900.00	\$ 31,950.00
<b>TOTAL PERSONNEL</b>	<b>\$ 469,260.00</b>	<b>\$ 482,866.00</b>
<b>CONTRACTUAL</b>		
02-52020.0 - LIABILITY (INSURANCE)	\$ 3,150.00	\$ 3,105.00
02-52021.0 - PROPERTY	\$ 17,000.00	\$ 16,775.00
02-52024.0 - EF MERCHANT SERVICES	\$ 20,000.00	\$ 15,000.00
02-52025.0 - PROFESSIONAL SERVICES	\$ 2,500.00	\$ 1,000.00
02-52025.1 - LEGAL EXPENSES	\$ 500.00	\$ 500.00
02-52025.2 - UNIFORMS	\$ 3,750.00	\$ 4,500.00
02-52025.3 - ENGINEERING FEES	\$ 2,500.00	\$ 2,500.00
02-52025.4 - ALTERNATE WATER SOURCE	\$ 58,000.00	\$ 58,000.00
02-52025.5 - EL OSO WSC	\$ -	\$ -
02-52025.6 - EQUIPMENT LEASE	\$ 3,500.00	\$ 3,500.00
<b>TOTAL CONTRACTUAL</b>	<b>\$ 110,900.00</b>	<b>\$ 104,880.00</b>
<b>SUPPLIES</b>		
02-52026.0 - PUBLICATIONS	\$ 500.00	\$ 250.00
02-52028.0 - OFFICE	\$ 2,000.00	\$ 1,000.00
02-52030.0 - POSTAGE	\$ 4,500.00	\$ 4,500.00
02-52032.1 - FUEL	\$ 15,000.00	\$ 12,500.00
02-52032.2 - TREATMENT CHEMICAL	\$ 15,000.00	\$ 20,000.00
02-52033.0 - SAFETY	\$ 8,500.00	\$ 7,500.00
02-52033.1 - TOOLS	\$ 7,500.00	\$ 7,500.00
02-52033.2 - TIRES	\$ 2,500.00	\$ 2,500.00
<b>TOTAL SUPPLIES</b>	<b>\$ 55,500.00</b>	<b>\$ 55,750.00</b>
<b>MAINTENANCE</b>		
02-52036.0 - UTILITIES	\$ 45,000.00	\$ 45,000.00
02-52040.0 - EQUIPMENT MAINTENANCE	\$ 15,000.00	\$ 10,000.00
02-52040.1 - BUILDING	\$ 3,500.00	\$ 3,500.00
02-52040.2 - VEHICLES	\$ 15,000.00	\$ 10,000.00
02-52040.3 - STORAGE TANKS/WATER TOWERS	\$ 5,000.00	\$ 5,000.00
02-52040.4 - METERS	\$ 20,000.00	\$ 25,000.00
02-52040.5 - MAINS	\$ 40,000.00	\$ 40,000.00
02-52040.6 - CONNECTION SERVICES M&I	\$ 20,000.00	\$ 20,000.00
02-52040.7 - FIRE HYDRANTS	\$ 5,000.00	\$ 5,000.00
02-52040.8 - WATER WELLS/FC	\$ 30,000.00	\$ 20,000.00
02-52040.9 - WATER PLANT/KC	\$ 20,000.00	\$ 20,000.00
<b>TOTAL MAINTENANCE</b>	<b>\$ 218,500.00</b>	<b>\$ 203,500.00</b>
<b>OTHER EXPENSES</b>		
02-52041.0 - WATER SAMPLES	\$ 4,500.00	\$ 5,000.00
02-52042.0 - AUDIT	\$ 4,237.50	\$ 4,287.50
02-52044.1 - TRAINING	\$ 3,000.00	\$ 4,000.00
02-52046.0 - MISCELLANEOUS	\$ 5,000.00	\$ 5,000.00
02-52046.1 - TRAVEL	\$ 1,000.00	\$ 1,500.00
02-52046.2 - TELEPHONE/INTERNET (GVEC)	\$ 10,000.00	\$ 10,000.00
02-52048.0 - PERMITS, LICENSES & DUES	\$ 6,000.00	\$ 6,000.00
02-52048.1 - RESERVE FUNDS	\$ -	\$ -
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 33,737.50</b>	<b>\$ 35,787.50</b>
<b>CAPITAL EXPENDITURES</b>		
02-52060.0 - COMPUTER SYSTEM	\$ 2,500.00	\$ 2,500.00
02-52062.0 - WATER IMPROV PROJECTS	\$ 25,000.00	\$ 25,000.00
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 27,500.00</b>	<b>\$ 27,500.00</b>
02-52091.2 - TRANSFER TO (DEBT) - UTILITY PORT	\$ 231,301.75	\$ 222,016.25
	<b>\$ 1,146,699.25</b>	<b>\$ 1,132,299.75</b>

**SEWER EXPENDITURES**

	FINAL BUDGET 2024-2025	FINAL BUDGET 2025-2026
<b>PERSONNEL</b>		
02-52102.0 - SALARIES - SUPERVISION	\$ 67,560.00	\$ 68,940.00
02-52104.0 - CLERICAL	\$ 19,700.00	\$ 21,476.00
02-52106.0 - OPERATIONS (Salaries)	\$ 241,400.00	\$ 248,400.00
02-52108.0 - OVERTIME	\$ 20,000.00	\$ 20,000.00
02-52110.0 - FICA MATCH	\$ 21,150.00	\$ 22,000.00
02-52112.0 - MEDICAL INSURANCE	\$ 65,700.00	\$ 70,000.00
02-52114.0 - WORKER'S COMP	\$ 5,100.00	\$ 4,450.00
02-52116.0 - UNEMPLOYMENT	\$ 1,250.00	\$ 1,250.00
02-52118.0 - RETIREMENT	\$ 24,150.00	\$ 25,450.00
<b>TOTAL PERSONNEL</b>	<b>\$ 466,010.00</b>	<b>\$ 481,966.00</b>
<b>CONTRACTUAL</b>		
02-52120.0 - LIABILITY (INSURANCE)	\$ 3,125.00	\$ 3,105.00
02-52121.0 - PROPERTY	\$ 14,250.00	\$ 15,150.00
02-52124.5 - ENGINEERING FEES	\$ 2,500.00	\$ 5,000.00
02-52125.0 - PROFESSIONAL SERVICES	\$ 1,000.00	\$ 500.00
02-52125.1 - LEGAL EXPENSES	\$ 500.00	\$ 500.00
02-52125.2 - UNIFORMS	\$ 3,000.00	\$ 4,000.00
02-52125.6 - EQUIPMENT LEASE	\$ 1,000.00	\$ 1,000.00
<b>TOTAL CONTRACTUAL</b>	<b>\$ 25,375.00</b>	<b>\$ 29,255.00</b>
<b>SUPPLIES</b>		
02-52126.0 - PUBLICATIONS	\$ 250.00	\$ 250.00
02-52128.0 - OFFICE	\$ 1,000.00	\$ 500.00
02-52130.0 - POSTAGE	\$ 5,000.00	\$ 5,000.00
02-52132.1 - FUEL	\$ 7,500.00	\$ 7,500.00
02-52132.2 - TREATMENT CHEMICALS	\$ 25,000.00	\$ 25,000.00
02-52133.0 - SAFETY	\$ 7,500.00	\$ 7,500.00
02-52133.1 - TOOLS	\$ 5,000.00	\$ 5,000.00
02-52133.2 - TIRES	\$ 3,000.00	\$ 3,000.00
<b>TOTAL SUPPLIES</b>	<b>\$ 54,250.00</b>	<b>\$ 53,750.00</b>
<b>MAINTENANCE</b>		
02-52140.0 - EQUIPMENT	\$ 15,000.00	\$ 20,000.00
02-52140.1 - BUILDING	\$ 5,000.00	\$ 2,500.00
02-52140.2 - WASTE WATER TREATMENT	\$ 20,000.00	\$ 75,000.00
02-52140.3 - VEHICLES	\$ 5,000.00	\$ 5,000.00
02-52140.4 - MAINS	\$ 15,000.00	\$ 15,000.00
02-52140.5 - SERVICES	\$ 3,000.00	\$ 3,000.00
02-52140.6 - LIFT STATION	\$ 30,000.00	\$ 30,000.00
02-52140.7 - SAMPLE TESTING	\$ 6,000.00	\$ 6,500.00
02-52140.8 - SLUDGE DISPOSAL	\$ 750.00	\$ 750.00
<b>TOTAL MAINTENANCE</b>	<b>\$ 99,750.00</b>	<b>\$ 157,750.00</b>
<b>OTHER EXPENSES</b>		
02-52141.0 - UTILITIES	\$ 50,000.00	\$ 50,000.00
02-52142.0 - AUDIT	\$ 4,237.50	\$ 4,287.50
02-52144.1 - TRAINING	\$ 2,500.00	\$ 4,000.00
02-52146.0 - MISCELLANEOUS	\$ 1,500.00	\$ 1,500.00
02-52149.0 - TELEPHONE	\$ 6,000.00	\$ 6,000.00
02-52151.0 - PERMIT, LICENSES & DUES	\$ 6,000.00	\$ 7,500.00
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 70,237.50</b>	<b>\$ 73,287.50</b>
<b>CAPITAL EXPENDITURES</b>		
02-52160.0 - COMPUTER SYSTEM	\$ 2,500.00	\$ 2,500.00
02-52162.0 - TESTING EQUIPMENT	\$ -	\$ -
02-52161.0 - SEWER LINE CONS	\$ 25,000.00	\$ 25,000.00
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 27,500.00</b>	<b>\$ 27,500.00</b>
<b>OTHER FINANCING USES</b>		
02-52192.2 - TRANSFER TO SEWER IMPR I&S	\$ -	\$ -
<b>TOTAL OTHER FINANCING USES</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>\$ 743,122.50</b>	<b>\$ 823,508.50</b>

**SANITATION EXPENDITURES**

	FINAL BUDGET 2024-2025	FINAL BUDGET 2025-2026
<b>CONTRACTUAL</b>		
02-52220.1 - WASTE CONNECTIONS	450,000.00	485,000.00
<b>TOTAL CONTRACTUAL</b>	<b>\$ 450,000.00</b>	<b>\$ 485,000.00</b>
<b>SUPPLIES</b>		
02-52226.0 - PUBLICATIONS	1,000.00	1,000.00
<b>TOTAL SUPPLIES</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>
<b>OTHER EXPENSES</b>		
02-52245.0 - SALES TAX	35,000.00	35,000.00
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 35,000.00</b>	<b>\$ 35,000.00</b>
<b>TOTAL SANITATION</b>	<b>\$ 486,000.00</b>	<b>\$ 521,000.00</b>

**SUMMARY OF WATER/SEWER FUND**

	FINAL BUDGET 2024-2025	Proposed BUDGET 2025-2026
<b>TOTAL REVENUES</b>	<b>\$ 2,417,500</b>	<b>\$ 2,485,500</b>
<b>DEPARTMENT EXPENDITURES:</b>		
<b>WATER DEPARTMENT</b>	<b>\$ 1,146,699</b>	<b>\$ 1,132,300</b>
<b>SEWER DEPARTMENT</b>	<b>\$ 743,123</b>	<b>\$ 823,509</b>
<b>SANITATION</b>	<b>\$ 486,000</b>	<b>\$ 521,000</b>
	<b>\$ 2,375,822</b>	<b>\$ 2,476,808</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$41,678</b>	<b>\$8,692</b>

### 03 - Debt Service Fund

	Final Budget 2023- 2024	FINAL BUDGET 2025-2026
<u>Revenues</u>		
03-40302.0 AD VALOREM TAX/CURRENT	\$515,418.88	\$445,840.66
03-40304.0 AD VALOREM TAX/DELINQUENT	\$ 30,000.00	\$ 30,000.00
03-40306.0 AD VALOREM TAX/P & I	\$ 25,000.00	\$ 25,000.00
03-40308.0 TRANSFER (GENERAL)		
03-40308.1 TRANSFER (GENERAL) 2014 BOND		
03-40310.0 TRANSFER (ENTERPRISE)	\$ 231,301.75	\$ 222,016.25
03-40312.0 INTEREST EARNED	\$ 1,000.00	\$ 1,000.00
03-40320.0 MISCELLANEOUS		
03-40323.0 INVESTMENTS		
03-40990.0 INTERFUND TRANSFERS		
03-40999.0 OTHER FINANCING SOURCES		
<b>TOTAL REVENUES</b>	<b>\$ 802,720.63</b>	<b>\$ 723,856.91</b>
 <u>Expenses</u>		
03-53091.7 2016 CERT OF OBLI. PRINCIPAL	\$ 105,000.00	\$ 105,000.00
03-53091.8 2016 CERT OF OBLI. INTEREST	\$ 5,403.50	\$ 3,282.50
03-53092.0 2021 CERT OF OBLI. PRINCIPAL	\$ 445,000.00	\$ 455,000.00
03-53092.1 2021 CERT OF OBLI. INTEREST	\$ 118,075.00	\$ 104,575.00
<b>TOTAL DEBT SERVICE</b>	<b>\$ 673,478.50</b>	<b>\$ 667,857.50</b>
 <b>CHANGE IN FUND BALANCE</b>	 \$ 129,242.13	 \$ 55,999.41

**04 - ASSET REPLACEMENT**

	Final Budget 2023-2024	FINAL BUDGET 2025-2026
<b>REVENUES</b>		
04-41040.0 MARATHON OIL/TIDAL	\$ 650,000.00	\$ 425,000.00
04-40415.0 INTEREST	\$ 205,000.00	\$ 150,000.00
04-40906.0 - INCOMING TRANSFER OF FNDS	\$ -	\$ -
USE OF FUND BALANCE	\$ 10,000.00	
<b>TOTAL REVENUES</b>	<b>\$ 865,000.00</b>	<b>\$ 575,000.00</b>
<b>EXPENDITURES</b>		
04-50059.0 - BUILDINGS	\$ 240,134.12	\$ -
04-50059.1 - VEHICLES	\$ -	\$ -
04-50059.2 - EQUIPMENT	\$ 422,623.99	\$ -
04-50059.3 - PROJECTS	\$ 83,600.00	\$ 33,600.00
04-50011.0 - LUMP SUM STIPEND	\$ 38,700.00	\$ 42,300.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 785,058.11</b>	<b>\$ 75,900.00</b>
 <b>CHANGE IN FUND BALANCE</b>	 <b>\$ 79,942</b>	 <b>\$ 499,100</b>

**05-CAPITAL PROJECTS**

	<b>FINAL BUDGET 2024-2025</b>	<b>FINAL BUDGET 2025-2026</b>
<b>BEGINNING BALANCE</b>		
05-40117.0 INTEREST	\$ 25,000.00	\$ 25,000.00

**09 - KC PARK FUND**

	<b>FINAL BUDGET 2024-2025</b>	<b>FINAL BUDGET 2025-2026</b>
<b>REVENUES</b>		
09-40902.4 PARK ROYALTIES	\$ 100,000.00	\$ 75,000.00
09-40902.0 INTEREST	\$ 10,000.00	\$ 5,000.00
09-40902.3 - DONATIONS	\$ 15,000.00	\$ 5,000.00
USE OF FUND BALANCE	\$ 40,000.00	\$ 125,000.00
<b>TOTAL REVENUES</b>	<b>\$ 165,000.00</b>	<b>\$ 210,000.00</b>
<b>EXPENDITURES</b>		
09-59065.5 BUILDINGS		
09-59065.6 IMPROVEMENTS	\$ 160,000.00	\$ 210,000.00
09-59065.7 EQUIPMENT	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 160,000.00</b>	<b>\$ 210,000.00</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 5,000</b>	<b>\$ -</b>

Continuing Current Projects:  
Remaining Solar Lights  
Entrance on Highway 123  
Landscaping  
Electricity at Amphitheater  
base material road off 123  
Call Tower

**10 - 4B ECO DEV**

	<b>FINAL BUDGET 2024-2025</b>	<b>FINAL BUDGET 2025-2026</b>
<b>REVENUES</b>		
10-41100 4B SALES TAX	\$ 130,000.00	\$ 130,000.00
10-41117 INTEREST	\$ 10,000.00	\$ 7,500.00
USE OF FUND BALANCE	\$ 135,500.00	\$ 275,000.00
<b>TOTAL REVENUES</b>	<b>\$ 275,500.00</b>	<b>\$ 412,500.00</b>
<b>EXPENDITURES</b>		
10-50092.1 - MISCELLANEOUS	\$ 100,000.00	
10-50092.2 - PARK SUPPORT		
10-60092.3 - LEGAL FEES		
10-50092.5 - PROJECTS		\$ 205,000.00
10-50092.6 - SPORTS COMPLEX	\$ 173,900.00	\$ 205,000.00
10-59025.2 - ADMIN FEES	\$ 1,200.00	\$ 1,200.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 275,100.00</b>	<b>\$ 411,200.00</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 400</b>	<b>\$ 1,300</b>

Possible Uses:  
Resurface Courts  
Pickleball  
Economic Development  
Volleyball Courts  
Shade for benches  
Handicap Swings

## 11-STREET/DRAINAGE

	FINAL BUDGET 2024-2025	FINAL BUDGET 2025-2026
<b>REVENUES</b>		
11-41100.0 STREET/DRAINAGE SALES TAX	\$ 130,000.00	\$ 130,000.00
11-41117.0 INTEREST	\$ 5,000.00	\$ 1,500.00
<b>TOTAL REVENUES</b>	<b>\$ 135,000.00</b>	<b>\$ 131,500.00</b>
<b>EXPENDITURES</b>		
11-50092.1 DRAINAGE		
11-59027.0 MATERIALS		
11-59037.0 STREET SIGNS	\$ -	\$ -
11-59058.0 - STREET IMPROVEMENTS	\$ 125,000.00	\$ 130,000.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 125,000.00</b>	<b>\$ 130,000.00</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 10,000</b>	<b>\$ 1,500</b>

**19-HOTEL OCCUPANCY TAX**

	<b>FINAL BUDGET 2024-2025</b>	<b>FINAL BUDGET 2025-2026</b>
<b>REVENUES</b>		
19-40101.2 - HOTEL TAX	\$ 250,000.00	\$ 250,000.00
19-40120.0 - INTEREST	\$ 80,000.00	\$ 60,000.00
19-40121.0 - MISCELLANEOUS	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 330,000.00</b>	<b>\$ 310,000.00</b>
<b>EXPENDITURES</b>		
19-51156.0 - PARADE FLOAT/HOURS	\$ 10,000.00	\$ 12,000.00
19-51160.0 - FOUNDER'S DAY	\$ 165,000.00	\$ 175,000.00
19-51162.0 - MISC. DONATIONS/PURCHASES	\$ 15,000.00	\$ 15,000.00
19-51163.0 - CITY PROJECTS	\$ 25,000.00	\$ 100,000.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 215,000.00</b>	<b>\$ 302,000.00</b>
 <b>CHANGE IN FUND BALANCE</b>	 <b>\$ 115,000</b>	 <b>\$ 8,000</b>

## 20 - KCVFD FIRE DISTRICT

	FINAL BUDGET 2024-2025	FINAL BUDGET 2025-2026
<b>REVENUES</b>		
20-40101.0 - KCVFD RURAL FIRE DISTRICT	\$ 250,000.00	\$ 250,000.00
20-40120.0 - INTEREST	\$ 45,000.00	\$ 30,000.00
USE OF FUND BALANCE	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 295,000.00</b>	<b>\$ 280,000.00</b>
<b>EXPENDITURES</b>		
20-51192.0 - TRANSFER TO GENERAL FUND	\$ 132,800.00	\$ 133,550.00
20-51156.0 - EQUIPMENT	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 132,800.00</b>	<b>\$ 133,550.00</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 162,200</b>	<b>\$ 146,450</b>

**Fiscal Year 2025-26 Operating Funds Expenditures by Category**

DEPARTMENT	PERSONNEL SERVICES	CONTRACTUAL	SUPPLIES	MAINTENANCE	OTHER EXPENSES	CAPITAL EXPENDITURES	DEBT	DEPARTMENT TOTAL
GENERAL FUND								
ADMINISTRATION	\$ 248,896.00	\$ 107,605.00	\$ 14,500.00	\$ 15,000.00	\$ 69,500.00	\$ 57,500.00	-	\$ 513,001.00
POLICE DEPARTMENT	\$ 883,541.68	\$ 113,825.00	\$ 42,125.00	\$ 12,250.00	\$ 19,775.00	-	-	\$ 1,071,516.68
MUNICIPAL COURT	\$ 113,048.00	\$ 13,500.00	\$ 250.00	\$ 500.00	\$ 33,975.00	-	-	\$ 161,273.00
COUNCIL	\$ 18,375.00	\$ 8,575.00	-	-	\$ 312,250.00	-	-	\$ 339,200.00
STREET	\$ 80,700.00	\$ 13,935.00	\$ 62,750.00	\$ 25,000.00	\$ 7,500.00	-	-	\$ 189,885.00
PARK	\$ 122,460.00	\$ 5,685.00	\$ 10,000.00	\$ 13,000.00	\$ 7,000.00	\$ 1,000.00	-	\$ 159,145.00
CODE COMPLIANC	\$ 82,180.00	\$ 2,100.00	\$ 1,850.00	\$ 850.00	\$ 2,000.00	-	-	\$ 88,980.00
ANIMAL CONTROL	\$ 58,120.00	\$ 4,350.00	\$ 4,500.00	\$ 3,000.00	\$ 7,400.00	-	-	\$ 77,370.00
FIRE	\$ 23,400.00	\$ 25,350.00	\$ 9,750.00	\$ 21,000.00	\$ 29,500.00	\$ 20,000.00	-	\$ 129,000.00
<b>Category Totals</b>	<b>\$ 1,630,720.68</b>	<b>\$ 294,925.00</b>	<b>\$ 145,725.00</b>	<b>\$ 90,600.00</b>	<b>\$ 488,900.00</b>	<b>\$ 78,500.00</b>	<b>\$ -</b>	<b>\$ 2,729,370.68</b>
WATER/SEWER FUND								
WATER	\$ 482,866.00	\$ 104,880.00	\$ 55,750.00	\$ 203,500.00	\$ 35,787.50	\$ 27,500.00	\$ 222,016.25	\$ 1,132,299.75
SEWER	\$ 481,966.00	\$ 29,255.00	\$ 53,750.00	\$ 157,750.00	\$ 73,287.50	\$ 27,500.00	-	\$ 823,508.50
SANITATION	-	\$ 485,000.00	\$ 1,000.00	-	\$ 35,000.00	-	-	\$ 521,000.00
<b>Category Totals</b>	<b>\$ 964,832.00</b>	<b>\$ 619,135.00</b>	<b>\$ 110,500.00</b>	<b>\$ 361,250.00</b>	<b>\$ 144,075.00</b>	<b>\$ 55,000.00</b>	<b>\$ 222,016.25</b>	<b>\$ 2,476,808.25</b>

