Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
GENERAL FUND						
ADMINISTRATIVE & GENERAL						
101-01-419.000	INTEREST INCOME	15,366.24-	47,060.73-	57,667.00-	25,000.00-	25,000.00-
101-01-454.000	RENTS	40,977.14-	41,701.54-	42,444.00-	42,000.00-	43,000.00-
101-01-456.200	PHOTO COPY SALES	235.00-	183.60-	145.00-	200.00-	200.00-
101-01-456.300	SALE OF PROP/INSURANCE PROCEED	.00	110,689.74-	.00	.00	.00
101-01-456.500	REIMBURSEMENTS/REFUNDS	30,315.03-	8,792.27-	7,794.00-	10,000.00-	10,000.00-
101-01-456.505	REIMBURSEMENT OF NUISANCE EXP	480.00-	20,481.36-	.00	5,000.00-	5,000.00-
101-01-456.510	REIMBURSEMENTS OF PAYROLL EXP	59,724.16-	49,863.76-	45,224.00-	54,000.00-	62,000.00-
101-01-456.550	REIMBURSEMENT OF FUEL COSTS	96,522.25-	88,652.53-	86,572.00-	90,000.00-	90,000.00-
101-01-456.551	FUEL PUMP REPLACEMENT CONT.	2,725.75-	2,666.82-	3,789.00-	2,600.00-	4,000.00-
101-01-456.600	TRANSFERS IN	40,000.00-	40,000.00-	40,000.00-	40,000.00-	40,000.00-
101-01-460.000	PROPERTY TAX LEVY	88,893.45-	137,417.40-	149,984.00-	159,920.00-	192,214.00-
101-01-461.000	HOMESTEAD EXEMPTION	5,459.64-	9,347.71-	9,950.00-	.00	.00
101-01-467.200	MUNICIPAL EQUALIZATION AID TAX	27,410.34-	20,000.00-	21,615.00-	21,615.00-	22,000.00-
101-01-468.100	OCCUPATION/FRANCHISE TAX	237,305.88-	234,754.63-	234,532.00-	250,000.00-	250,000.00-
101-01-468.800	LOAN PROCEEDS	.00	39,000.00-	.00	.00	.00
101-01-469.000	OTHER TAXES	205.51-	227.41-	207.00-	300.00-	300.00-
101-01-470.000	ALCOHOLIC BEVERAGE LICENSES	3,540.00-	4,500.00-	4,350.00-	4,000.00-	4,500.00-
101-01-472.000	TOBACCO LICENSES	120.00-	200.00-	230.00-	200.00-	200.00-
101-01-473.000	MOBILE FOOD VENDOR/PEDDLER	710.00-	230.00-	530.00-	1,000.00-	500.00-
101-01-475.000	DOG LICENSES	4,098.50-	3,970.00-	3,180.00-	4,000.00-	4,000.00-
101-01-479.000	OTHER PERMITS, LICENSES & FEES	4,225.01-	8,640.00-	7,920.00-	8,000.00-	8,000.00-
101-01-483.000	DONATIONS	.00	330.00-	.00	1,000.00-	.00
101-01-496.000	FEDERAL/STATE GRANTS	5,525.00-	.00	.00	.00	.00
101-01-546.110	SALARIES & WAGES	318,206.19	335,333.60	337,220.00	363,000.00	397,000.00
101-01-546.120	OVERTIME WAGES	7,518.81	1,678.29	3,526.00	5,000.00	5,000.00
101-01-546.215	EMPLOYEE BENEFITS	76,050.13	97,719.07	104,134.00	125,000.00	121,000.00
101-01-546.270	WORKERS COMPENSATION INS.	513.86	520.02	748.00	500.00	600.00
101-01-550.000	RENTS-LAND/BLDGS/EQUIP	.00	.00	2,956.00	.00	17,600.00
Budget notes:	*~2025 Rent for First Interstate Bank location at 608 N Linden - $1,600 per month*					
101-01-550.215	UNIFORM BENEFITS	.00	308.57	45.00	250.00	50.00
101-01-550.310	MATERIALS & SUPPLIES	7,542.29	3,899.03	3,267.00	4,000.00	4,000.00
101-01-550.315	GAS & DIESEL - REIMBURSEABLE	89,909.00	96,942.53	91,381.00	90,000.00	90,000.00
101-01-550.320	POSTAGE	1,816.76	1,635.33	1,991.00	2,000.00	2,000.00
101-01-550.330	PRINTING & PUBLICATION	7,596.05	6,999.88	9,032.00	7,000.00	8,000.00
101-01-550.340	GAS, OIL, FUEL - CAR & EQUIP	.00	75.53	574.00	1,000.00	1,000.00
101-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	14,861.26	16,363.16	16,295.00	16,000.00	16,000.00
101-01-550.390	MEMBERSHIP & CERTIF. DUES	4,869.21	22,226.50	24,400.00	24,000.00	25,000.00
101-01-550.400	MILEAGE	204.36	.00	.00	.00	.00
101-01-550.410	EDUCATION & TRAINING EXPENSE	7,060.51	5,127.72	6,847.00	8,000.00	8,000.00
101-01-550.415	EMPLOYEE APPRECIATION EXPENSE	.00	1,702.63	2,652.00	3,000.00	3,000.00
101-01-550.420	INSURANCE & BONDS	19,072.81	20,897.20	24,463.00	24,500.00	24,500.00
101-01-550.500	UNIFORMS	.00	1,245.75	620.00	1,000.00	1,000.00
101-01-550.985	NUISANCE ABATEMENT EXPENSE	11,625.98	3,176.61	293.00	7,500.00	5,000.00
101-01-550.990	OTHER MISC. OPERATING EXPENSE	4,417.43	25.00	.00	1,000.00	1,000.00
101-01-554.630	BUILDING MAINTENANCE	5,304.67	14,678.15	15,894.00	15,000.00	15,000.00
101-01-554.640	CAR/TRUCK MAINTENANCE	24.00	.00	14.00	.00	.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
101-01-554.650	EQUIPMENT MAINTENANCE	1,416.52	6,035.00	4,405.00	6,000.00	6,000.00
101-01-554.660	COMPUTER/SOFTWARE MAINTENANC	23,948.36	26,661.88	25,644.00	28,000.00	40,000.00

Budget notes:

~2025 Includes update to City of Wahoo website, credit card processing for customers of the City (building permits, licenses, etc.), and mass notification system.

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
101-01-921.520	ELECTION COSTS	987.53	100.00	607.00	1,500.00	1,500.00
101-01-923.010	CONSULTANTS-ATTORNEYS	15,870.00	21,485.00	14,322.00	25,000.00	25,000.00
101-01-923.020	CONSULTANTS-ENGINEERING	570.00	2,390.00	300.00	5,000.00	5,000.00
101-01-923.050	CONSULTANTS - ACCOUNTANTS	16,500.00	18,000.00	22,000.00	18,000.00	22,000.00
101-01-923.060	CONSULTANTS - OTHER	19,543.00	24,545.00	7,850.00	20,000.00	10,000.00

Budget notes:

~2025 Blight and Substandard Study for East Industrial property

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
101-01-927.020	TRANSFERS TO OTHER FUNDS	39,000.00	.00	.00	.00	.00
101-01-927.030	TRANSFER FOR FINES & LICENSES	10,781.48	4,591.66	4,500.00	4,500.00	4,500.00
101-01-940.700	OFFICE FURNITURE & EQUIPMENT	300.00	2,173.83	.00	3,000.00	.00
101-01-940.705	COMPUTER EQUIPMENT	1,188.18	8,329.79	2,440.00	2,400.00	2,500.00

Budget notes:

~2025 Replacement computer for City Clerk's position.

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
101-01-940.710	VEHICLES	.00	.00	.00	4,750.00	.00
101-01-940.720	OTHER EQUIPMENT	22,815.00	2,164.75	.00	.00	.00
101-01-940.740	STRUCTURES, BLDG & IMPROV.	41,179.00	.00	.00	.00	.00
GENERAL FUND Revenue Total:		663,838.90-	868,709.50-	716,133.00-	718,835.00-	760,914.00-
GENERAL FUND Expenditure Total:		770,692.39	747,031.48	728,420.00	815,900.00	861,250.00
Total GENERAL FUND:		106,853.49	121,678.02-	12,287.00	97,065.00	100,336.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
POLICE FUND						
ADMINISTRATIVE & GENERAL						
102-01-419.000	INTEREST INCOME	2,442.02-	1,000.00-	1,000.00-	1,000.00-	11,000.00-
102-01-456.000	OTHER REVENUES	827.50-	823.75-	500.00-	1,000.00-	1,000.00-
102-01-456.300	SALE OF PROP/INSURANCE PROCEED	5,000.00-	2,184.00-	.00	.00	.00
102-01-456.500	REIMBURSEMENTS/REFUNDS	1,569.76-	197.31-	1,713.00-	1,000.00-	1,000.00-
102-01-456.600	TRANSFERS IN	50,000.00-	40,000.00-	40,000.00-	40,000.00-	40,000.00-
102-01-460.000	PROPERTY TAX LEVY	521,077.65-	558,844.87-	596,879.00-	636,000.00-	675,000.00-
102-01-460.200	MOTOR VEHICLE TAX FUND	102,107.63-	103,319.38-	102,421.00-	100,000.00-	100,000.00-
102-01-461.000	HOMESTEAD EXEMPTION	31,608.36-	37,390.72-	39,571.00-	.00	.00
102-01-462.000	MOTOR VEHICLE PRO-RATA	3,908.48-	4,109.26-	4,327.00-	4,000.00-	4,000.00-
102-01-467.200	MUNICIPAL EQUALIZATION AID TAX	31,978.71-	13,406.43-	34,999.00-	35,000.00-	50,000.00-
102-01-475.100	DOG TAG LATE CHARGE FEES	740.00-	600.00-	260.00-	750.00-	500.00-
102-01-477.000	GUN PERMIT FEES	75.00-	55.00-	90.00-	100.00-	100.00-
102-01-480.000	FINES	568.95-	217.35-	149.00-	500.00-	500.00-
102-01-481.000	ADMINISTRATIVE FEES-FINES	2,141.05-	1,057.65-	971.00-	2,000.00-	2,000.00-
102-01-483.000	DONATIONS	20,038.18-	10,916.39-	265,605.00-	260,000.00-	.00
102-01-496.000	FEDERAL/STATE GRANTS	20,481.50-	2,575.50-	7,296.00-	.00	.00
102-01-496.100	GRANT FUNDS - STOP PROGRAM	.00	.00	3,805.00-	.00	.00
102-01-546.110	SALARIES & WAGES	517,688.87	531,120.20	591,997.00	611,000.00	647,000.00
102-01-546.120	OVERTIME WAGES	14,461.59	20,054.49	14,840.00	31,000.00	33,000.00
102-01-546.215	EMPLOYEE BENEFITS	145,561.98	107,549.18	116,181.00	182,000.00	181,000.00
102-01-546.270	WORKERS COMPENSATION INS.	28,349.91	31,572.32	40,013.00	33,500.00	33,600.00
102-01-550.310	MATERIALS & SUPPLIES	3,452.25	6,415.11	4,111.00	5,000.00	5,000.00
102-01-550.320	POSTAGE	267.93	467.39	401.00	500.00	500.00
102-01-550.330	PRINTING & PUBLICATION	593.09	60.34	321.00	500.00	500.00
102-01-550.340	GAS, OIL, FUEL - CAR & EQUIP	12,900.26	16,222.47	14,445.00	16,000.00	16,000.00
102-01-550.350	CHEMICALS/POISON & LAB EXPENSE	.00	1,117.77	.00	1,500.00	1,500.00
102-01-550.355	NON-DEPT. MEDICAL EXPENSE	.00	.00	908.00	.00	.00
102-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	6,364.08	7,017.13	6,607.00	4,500.00	4,500.00
102-01-550.390	MEMBERSHIP & CERTIF. DUES	450.00	917.00	400.00	1,000.00	1,000.00
102-01-550.400	MILEAGE	1,610.98	.00	.00	1,000.00	1,000.00
102-01-550.410	EDUCATION & TRAINING EXPENSE	3,322.69	198.60	1,723.00	4,000.00	4,000.00
102-01-550.420	INSURANCE & BONDS	10,013.37	11,104.39	13,455.00	12,000.00	13,000.00
102-01-550.500	UNIFORM EXPENSE	5,303.59	4,390.62	4,365.00	5,000.00	5,000.00
102-01-550.575	K-9 PROGRAM SUPPLIES	5,011.83	.00	.00	.00	.00
102-01-550.900	FEDERAL/STATE GRANT EXPENSE	.00	.00	7,296.00	.00	.00
102-01-550.990	OTHER MISC. OPERATING EXPENSE	3,036.92	2,808.28	25.00	3,000.00	1,000.00
102-01-554.640	CAR/TRUCK MAINTENANCE	15,231.31	17,365.24	11,884.00	16,000.00	16,000.00
102-01-554.650	EQUIPMENT MAINTENANCE	198.45	261.39	1,087.00	1,000.00	1,000.00
102-01-554.660	COMPUTER/SOFTWARE MAINTENANC	19,057.72	27,344.66	24,934.00	20,000.00	27,500.00

Budget notes:

~2025 Included in this line item is $10,000 for investment in the County's upgrade to their CAD system, part of which is the RMS (records management system) that the City would utilize. Currently the City is on JDS.

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
102-01-554.690	OTHER MAINTENANCE EXPENSE	126.02	50.00	.00	.00	.00
102-01-923.010	CONSULTANTS-ATTORNEYS	926.50	2,055.50	.00	3,000.00	3,000.00
102-01-927.030	TRANSFER FOR FINES & LICENSES	548.50	217.00	149.00	1,000.00	1,000.00
102-01-940.705	COMPUTER EQUIPMENT	16,252.00	5,746.42	7,978.00	6,000.00	5,000.00
102-01-940.710	VEHICLES	46,864.00	1,000.00	44,848.00	50,000.00	50,000.00

Budget notes:

~2025 Replacement of pickup truck with a sedan. Truck currently has 130K miles. Any funding not needed for the purchase of a vehicle this fiscal year will be allocated to the vehicle replacement fund. On 10/1/25 this fund has a balance of $63K.

102-01-940.720	OTHER EQUIPMENT	13,255.31	20,248.70	3,499.00	10,000.00	5,000.00
102-01-940.725	COMMUNICATION EQUIPMENT	.00	.00	805.00	.00	.00
Budget notes:						
~2025 Redeye TECH quote to go to CAD						
102-01-940.740	STRUCTURES, BLDG & IMPROV.	.00	.00	.00	250,000.00	.00
POLICE FUND Revenue Total:		794,564.79-	776,697.61-	1,099,586.00-	1,081,350.00-	885,100.00-
POLICE FUND Expenditure Total:		870,849.15	815,304.20	912,272.00	1,268,500.00	1,056,100.00
Total POLICE FUND:		76,284.36	38,606.59	187,314.00-	187,150.00	171,000.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
STREET FUND						
ADMINISTRATIVE & GENERAL						
103-01-415.810	SALE OF MERCH.& SERV.(TAXABLE)	250.00-	11,451.00-	5,310.00-	5,000.00-	5,000.00-
103-01-415.820	SALE OF MERCH.& SERV.(NON-TAX)	8,938.89-	9,495.00-	6,780.00-	10,000.00-	10,000.00-
103-01-419.000	INTEREST INCOME	3,421.12-	2,000.00-	2,000.00-	2,000.00-	2,000.00-
103-01-456.300	SALE OF PROP/INSURANCE PROCEED	89,214.20-	10,822.63-	7,839.00-	.00	.00
103-01-456.500	REIMBURSEMENTS/REFUNDS	42,540.09-	171.69-	352.00-	.00	.00
103-01-456.600	TRANSFERS IN	70,000.00-	70,000.00-	70,000.00-	70,000.00-	70,000.00-
103-01-460.000	PROPERTY TAX LEVY	320,705.50-	353,426.47-	375,698.00-	400,000.00-	425,000.00-
103-01-460.200	MOTOR VEHICLE TAX FUND	16,751.30-	23,111.47-	28,624.00-	29,600.00-	34,400.00-
103-01-461.000	HOMESTEAD EXEMPTION	19,539.72-	23,680.83-	24,888.00-	.00	.00
103-01-462.100	MOTOR VEHICLE FEE FUNDS	44,235.52-	48,404.64-	45,972.00-	48,500.00-	48,500.00-
103-01-464.000	HIGHWAY ALLOCATION	649,215.47-	676,693.23-	681,626.00-	707,521.00-	686,172.00-
103-01-464.100	INCENTIVE PAYMENT	4,000.00-	4,000.00-	4,000.00-	4,000.00-	2,000.00-
103-01-465.000	LOCAL SALES TAX	205,313.89-	216,411.72-	205,132.00-	222,000.00-	213,000.00-
103-01-496.000	FEDERAL/STATE GRANTS	.00	.00	.00	100,000.00-	100,000.00-
	Budget notes: *~2025 Street Light Grant*					
103-01-496.100	GRANT FUNDS - OTHER	.00	.00	500.00-	.00	.00
103-01-546.110	SALARIES & WAGES	292,788.14	298,341.77	353,327.00	350,000.00	382,000.00
103-01-546.120	OVERTIME WAGES	6,011.01	14,457.66	11,720.00	19,000.00	20,000.00
103-01-546.140	REIMBURSABLE WAGES	1,423.66	2,631.85	.00	.00	.00
103-01-546.215	EMPLOYEE BENEFITS	127,887.91	99,087.60	95,087.00	139,000.00	151,000.00
103-01-546.270	WORKERS COMPENSATION INS.	14,244.87	14,986.64	18,653.00	14,000.00	16,000.00
103-01-550.000	RENTS-LAND/BLDG./EQUIP.	34,860.00	34,810.00	34,810.00	35,000.00	35,000.00
103-01-550.310	MATERIALS & SUPPLIES	2,261.75	3,828.08	6,487.00	8,000.00	8,000.00
103-01-550.330	PRINTING & PUBLICATION	.00	30.17	1,242.00	500.00	1,500.00
103-01-550.340	GAS, OIL, FUEL - CAR & EQUIP	31,498.21	23,816.27	19,802.00	30,000.00	25,000.00
103-01-550.350	CHEMICALS/POISON & LAB EXPENSE	.00	199.99	.00	.00	.00
103-01-550.351	CHEMICALS/MOSQUITO CONTROL	.00	3,607.30	.00	5,000.00	5,000.00
103-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	17,113.65	13,047.35	12,036.00	16,000.00	16,000.00
103-01-550.370	HEATING FUEL/GAS	79.68	.00	40.00	.00	.00
103-01-550.380	TOOLS	1,414.57	1,247.96	2,723.00	5,000.00	2,500.00
103-01-550.390	MEMBERSHIP & CERTIF. DUES	111.00	623.00	90.00	1,000.00	500.00
103-01-550.410	EDUCATION & TRAINING EXPENSE	1,306.91	536.33	2,151.00	3,000.00	2,000.00
103-01-550.420	INSURANCE & BONDS	24,037.65	29,981.17	36,819.00	30,000.00	35,000.00
103-01-550.480	ALCOHOL/DRUG TESTING EXPENSE	492.20	167.60	467.00	750.00	500.00
103-01-550.490	DIGGER'S HOTLINE EXPENSE	261.05	328.98	517.00	400.00	600.00
103-01-550.500	UNIFORMS	10,679.11	5,700.95	4,987.00	10,000.00	10,000.00
103-01-550.510	ASPHALT/GRAVEL/CONCRETE	5,619.58	18,704.40	15,646.00	30,000.00	30,000.00
103-01-550.520	CULVERTS	.00	773.14	495.00	5,000.00	5,000.00
103-01-550.530	PAVEMENT MARKING	11,074.45	13,203.35	11,929.00	15,000.00	15,000.00
103-01-550.540	TRAFFIC CONTROL	15,859.09	13,078.65	14,246.00	15,000.00	15,000.00
103-01-550.990	OTHER MISC. OPERATING EXPENSE	1,098.03	.00	10.00	.00	.00
103-01-554.110	SALARIES & WAGES - SS/HC MAINT	17,658.09	10,863.98	.00	.00	.00
103-01-554.215	EMPLOYEE BENEFITS-SS/HC MAINT	9,564.93	4,133.97	.00	.00	.00
103-01-554.630	BUILDING MAINTENANCE	4,474.28	2,875.96	4,618.00	5,000.00	5,000.00
103-01-554.640	CAR/TRUCK MAINTENANCE	845.93	3,532.28	14,683.00	10,000.00	20,000.00
103-01-554.650	EQUIPMENT MAINTENANCE	20,478.73	23,969.70	23,820.00	25,000.00	30,000.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
103-01-554.655	COMPUTER/SOFTWARE MAINTENANC	930.00	1,824.85	1,792.00	2,000.00	2,000.00
103-01-554.660	STORM SEWER MAINTENANCE	8,444.88	40,692.23	52,420.00	50,000.00	50,000.00
103-01-554.670	SIGN MAINTENANCE	1,271.35	6,924.03	4,354.00	10,000.00	5,000.00
103-01-554.680	RESURFACING & STREET MAINT.	449,432.44	34,990.05	56,063.00	500,000.00	200,000.00
103-01-554.685	CRACK SEALING	49,968.00	49,991.00	50,000.00	50,000.00	50,000.00
103-01-554.690	OTHER MAINTENANCE EXPENSE	870.70	.00	.00	.00	.00
103-01-554.700	HANDICAP SIDEWALK MAINTENANCE	2,435.00	3,762.74	3,108.00	3,000.00	3,500.00
103-01-599.110	SALARIES & WAGES-FREE SVC	731.29	429.16	.00	.00	.00
103-01-599.215	EMPLOYEE BENEFITS-FREE SVC	110.48	91.43	.00	.00	.00
103-01-923.010	CONSULTANTS-ATTORNEYS	87.50	351.00	256.00	1,000.00	1,000.00
103-01-923.020	CONSULTANTS-ENGINEERING	55,232.50	43,571.18	30,783.00	150,000.00	100,000.00
Budget notes:						
~2025 Engineering as needed projects, and for Downtown Street improvements.						
103-01-923.060	CONSULTANTS - OTHER	3,000.00	3,910.00	3,110.00	7,000.00	3,100.00
Budget notes:						
~2025 Transfer to Esri from gWorks - Annual fee.						
103-01-927.020	TRANSFERS TO OTHER FUNDS	.00	.00	.00	.00	2,500.00
Budget notes:						
~2025 To cover local share of debris removal for March Winter Storm covered by FEMA.						
103-01-928.000	CONTINGENCY/EMERGENCY FUND	.00	.00	8,814.00	.00	.00
103-01-940.705	COMPUTER EQUIPMENT	.00	211.15	.00	1,000.00	1,200.00
Budget notes:						
~2025 Replacement of staff computer						
103-01-940.710	VEHICLES	123,000.00	.00	81,710.00	100,000.00	150,000.00
Budget notes:						
~2025 No specific vehicles listed, but the focus will be replacement of snow plow equipment, provided used options can be secured.						
103-01-940.720	OTHER EQUIPMENT	147,419.99	81,536.37	54,600.00	40,000.00	50,000.00
103-01-940.740	STRUCTURES, BLDG & IMPROV.	5,517.13	6,975.00	1,780.00	5,000.00	5,000.00
STREET LIGHT						
103-09-456.500	REIMBURSEMENTS/REFUNDS	.00	19,812.96-	22,058.00-	25,000.00-	.00
103-09-550.310	MATERIALS & SUPPLIES	29,791.17	6,960.10	4,537.00	15,000.00	5,000.00
103-09-550.360	UTILITIES-ELEC./TELE./GARBAGE	18,565.25	18,648.35	18,917.00	18,000.00	18,000.00
103-09-554.670	ST LIGHT MAINT - LABOR ONLY	20,200.35	14,529.52	27,909.00	15,000.00	30,000.00
Budget notes:						
~2025 Labor paid to Utilities - Line Crew for street light maintenance.						
103-09-923.060	CONSULTANTS-OTHER	.00	.00	.00	2,500.00	.00
103-09-940.740	STRUCTURES, BLDG & IMPROV.	.00	.00	22,075.00	135,000.00	110,000.00
Budget notes:						
~2025 Street Light Grant - conversion of remaining street lights to LED.						
STREET FUND Revenue Total:		1,474,125.70-	1,469,481.64-	1,480,779.00-	1,623,621.00-	1,596,072.00-
STREET FUND Expenditure Total:		1,570,152.51	953,964.26	1,108,633.00	1,876,150.00	1,616,900.00
Total STREET FUND:		96,026.81	515,517.38-	372,146.00-	252,529.00	20,828.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
CEMETERY FUND						
ADMINISTRATIVE & GENERAL						
104-01-415.810	SALE OF MERCH.& SERV.(TAXABLE)	214.38-	25.00-	.00	.00	.00
104-01-419.000	INTEREST INCOME	500.00-	539.26-	500.00-	500.00-	500.00-
104-01-456.000	OTHER REVENUES	.00	.00	437.00-	.00	.00
104-01-456.400	SALE OF LOTS	11,600.00-	6,400.00-	12,200.00-	14,000.00-	14,000.00-
104-01-456.500	REIMBURSEMENTS/REFUNDS	.00	.00	24.00-	.00	.00
104-01-456.600	TRANSFERS IN	30,000.00-	20,000.00-	20,000.00-	20,000.00-	20,000.00-
104-01-460.000	PROPERTY TAX LEVY	61,741.40-	78,489.24-	84,475.00-	90,000.00-	100,000.00-
104-01-461.000	HOMESTEAD EXEMPTION	3,735.54-	5,297.00-	5,600.00-	.00	.00
104-01-467.200	MUNICIPAL EQUALIZATION AID	18,273.55-	10,000.00-	15,000.00-	15,000.00-	25,000.00-
104-01-483.000	DONATIONS	.00	.00	25.00-	.00	.00
104-01-490.000	GRAVE OPENINGS	15,350.00-	25,000.00-	16,400.00-	25,000.00-	25,000.00-
104-01-491.000	MARKER FOUNDATIONS	14,296.40-	9,005.00-	13,347.00-	14,000.00-	14,000.00-
104-01-546.110	SALARIES & WAGES	81,497.75	74,808.42	86,543.00	94,000.00	106,000.00
Budget notes:	*~2025 Includes 1,000 hours for part-time employee during summer hours (40 hrs per week from Mid-April to Labor Day, or as needed)*					
104-01-546.120	OVERTIME WAGES	1,616.18	1,943.18	1,430.00	3,000.00	3,000.00
104-01-546.215	EMPLOYEE BENEFITS	34,198.75	27,614.03	25,115.00	42,000.00	44,000.00
104-01-546.270	WORKERS COMPENSATION INS.	3,323.57	2,937.91	3,048.00	4,000.00	4,000.00
104-01-550.310	MATERIALS & SUPPLIES	2,749.82	1,221.13	5,126.00	2,500.00	5,000.00
104-01-550.330	PRINTING & PUBLICATION	.00	244.42	132.00	.00	500.00
104-01-550.340	GAS, OIL, FUEL - CAR & EQUIP	2,012.96	2,594.26	1,872.00	2,500.00	2,500.00
104-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	1,278.33	1,030.22	927.00	1,500.00	1,500.00
104-01-550.370	HEATING FUEL/GAS	1,476.92	1,140.90	1,091.00	2,500.00	1,500.00
104-01-550.380	TOOLS	18.99	369.99	351.00	1,000.00	1,000.00
104-01-550.410	EDUCATION & TRAINING EXPENSE	.00	.00	90.00	500.00	500.00
104-01-550.420	INSURANCE & BONDS	2,132.67	2,101.90	2,692.00	2,500.00	3,000.00
104-01-550.500	UNIFORMS	1,148.77	825.72	68.00	1,000.00	500.00
104-01-550.820	REPURCHASE OF LOTS	.00	300.00	900.00	500.00	500.00
104-01-550.990	OTHER MISC. OPERATING EXPENSE	452.00	954.39	.00	.00	.00
104-01-554.620	LAND MAINTENANCE	4,380.14	4,953.85	11,326.00	8,000.00	10,000.00
104-01-554.630	BUILDING MAINTENANCE	820.64	1,819.19	1,298.00	1,500.00	1,500.00
104-01-554.640	CAR/TRUCK MAINTENANCE	273.29	585.07	270.00	2,000.00	2,000.00
104-01-554.650	EQUIPMENT MAINTENANCE	1,004.86	2,277.53	1,212.00	2,500.00	2,500.00
104-01-554.660	COMPUTER/SOFTWARE MAINTENANC	.00	31.20	97.00	.00	200.00
104-01-940.705	COMPUTER EQUIPMENT	.00	.00	1,418.00	.00	.00
104-01-940.720	OTHER EQUIPMENT	7,082.71	6,588.25	7,000.00	7,000.00	10,000.00
Budget notes:	*~2025 To be used for UTV purchase or for new mower at cemetery.*					
	CEMETERY FUND Revenue Total:	155,711.27-	154,755.50-	168,008.00-	178,500.00-	198,500.00-
	CEMETERY FUND Expenditure Total:	145,468.35	134,341.56	152,006.00	178,500.00	199,700.00
	Total CEMETERY FUND:	10,242.92-	20,413.94-	16,002.00-	.00	1,200.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
PARKS & RECREATION FUND						
ADMINISTRATIVE & GENERAL						
105-01-456.600	TRANSFERS IN	485,202.38-	497,702.35-	606,027.00-	608,500.00-	550,000.00-
105-01-460.000	PROPERTY TAX	132,440.70-	139,837.35-	162,510.00-	175,000.00-	200,000.00-
105-01-461.000	HOMESTEAD EXEMPTION	8,045.76-	9,347.71-	10,888.00-	.00	.00
105-01-467.200	MUNICIPAL EQUALIZATION TAX	.00	.00	.00	.00	15,000.00-
105-01-483.000	DONATION	2,124.51-	90,079.00-	.00	.00	.00
105-01-927.060	DIRECT SUPPORT FOR P & R	590,000.00	630,000.00	685,000.00	685,000.00	745,000.00
105-01-940.710	VEHICLES	.00	89,493.00	47,000.00	48,500.00	.00
105-01-940.720	OTHER EQUIPMENT	22,204.00	11,478.94	47,425.00	50,000.00	20,000.00
105-01-940.740	STRUCTURES, BLDG & IMPROV.	2,124.51	5,994.47	.00	.00	.00
CIVIC CENTER						
105-03-401.050	SALES TAX	449,514.54-	499,218.17-	511,602.00-	510,000.00-	530,000.00-
105-03-401.100	PROPERTY TAX	140,485.46-	130,781.83-	173,398.00-	175,000.00-	200,000.00-
105-03-401.150	Municipal Equalization Tax	.00	.00	.00	.00	15,000.00-
105-03-402.050	ANNUAL	78,733.32-	85,686.28-	81,580.00-	76,000.00-	80,000.00-
105-03-402.075	MONTHLY	204,775.13-	200,057.69-	214,015.00-	200,000.00-	210,000.00-
105-03-402.080	INITIATION FEES	3,947.49-	4,178.11-	4,552.00-	3,700.00-	4,000.00-
105-03-402.100	DAILY	17,058.10-	19,119.92-	21,226.00-	18,000.00-	20,000.00-
105-03-403.050	ADULT ATHLETIC	2,588.16-	3,432.50-	2,375.00-	3,000.00-	3,000.00-
105-03-403.100	ADULT INSTRUCTIONAL	8,121.24-	7,838.60-	6,382.00-	7,000.00-	7,000.00-
105-03-403.150	YOUTH ATHLETIC	83,380.40-	84,501.86-	80,397.00-	83,000.00-	83,000.00-
105-03-403.200	YOUTH INSTRUCTIONAL	92,782.71-	103,547.80-	87,483.00-	92,000.00-	92,000.00-
105-03-403.250	SPECIAL EVENTS	1,777.00-	1,164.00-	1,075.00-	1,000.00-	1,000.00-
105-03-404.050	CIVIC CENTER	4,008.25-	4,658.97-	5,045.00-	4,000.00-	4,500.00-
105-03-404.150	GROUP/HOSTED PARTIES	868.89-	1,745.55-	1,687.00-	500.00-	1,500.00-
105-03-404.200	PARK SHELTERS/SCOUT HOUSE	560.00-	545.54-	591.00-	400.00-	400.00-
105-03-404.225	BALL FIELDS	14,460.00-	13,560.00-	15,055.00-	12,000.00-	14,000.00-
105-03-404.250	SENIOR CENTER	1,100.00-	700.00-	750.00-	1,200.00-	1,000.00-
105-03-405.050	HACKBERRY	15,773.59-	17,231.18-	18,051.00-	15,000.00-	16,000.00-
105-03-405.150	CIVIC CENTER	1,630.00-	1,192.00-	1,003.00-	1,500.00-	1,000.00-
105-03-406.050	DAILY ADMISSIONS	27,423.18-	25,313.60-	29,233.00-	28,000.00-	28,000.00-
105-03-406.100	SEASON PASSES	38,054.81-	37,280.03-	38,875.00-	37,000.00-	38,000.00-
105-03-406.150	CONCESSIONS	23,055.19-	21,445.39-	20,778.00-	23,000.00-	22,000.00-
105-03-406.200	RENTAL	5,776.23-	6,010.10-	7,674.00-	6,000.00-	6,000.00-
105-03-407.050	CONTRIBUTIONS/DONATIONS	13,173.21-	2,809.00-	11,713.00-	1,000.00-	1,000.00-
105-03-407.060	REFUNDS/REIMBURSEMENTS	35,833.45-	22,014.32-	23,902.00-	30,000.00-	25,000.00-
105-03-407.100	SALES TAX COLLECTED	26,835.89-	27,161.42-	28,565.00-	26,000.00-	27,000.00-
105-03-407.200	TANNING TAX	64.96-	35.89-	54.00-	75.00-	75.00-
105-03-407.250	SALE OF MERCH. - TAXABLE	2,350.67-	1,833.36-	2,117.00-	2,000.00-	2,000.00-
105-03-407.300	MISCELLANEOUS	109.78-	106.74-	4.00-	100.00-	100.00-
105-03-408.800	BANNER INCOME	5,500.00-	6,050.00-	6,450.00-	10,000.00-	10,000.00-
105-03-419.100	INTEREST INCOME	548.54-	477.47-	421.00-	.00	.00
105-03-546.110	SALARIES & WAGES - FT	398,204.08	386,220.08	471,428.00	479,000.00	493,000.00
105-03-546.115	SALARIES & WAGES - PT	264,007.66	208,435.59	315,579.00	310,500.00	327,500.00
105-03-546.215	EMPLOYEE BENEFITS	233,014.16	225,105.96	282,347.00	272,800.00	284,800.00
105-03-546.270	WORKERS COMPENSATION INS.	14,046.40	13,529.67	13,500.00	13,900.00	14,600.00
105-03-550.100	RENT - LAND/EQUIP/BLDGS	1,380.00	1,285.00	1,140.00	1,000.00	1,300.00
105-03-550.310	MATERIALS & SUPPLIES	2,537.75	1,641.96	1,640.00	3,000.00	2,800.00
105-03-550.311	MATERIALS & SUPPLIES - REIMB	464.58	1,642.50	2,329.00	1,500.00	1,500.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
105-03-550.315	CONCESSIONS FOR RESALE	30,046.95	27,511.69	27,441.00	26,000.00	27,000.00
105-03-550.320	POSTAGE	489.75	286.52	310.00	600.00	650.00
105-03-550.330	PRINTING & PUBLICATION	896.10	1,124.34	839.00	1,000.00	1,000.00
105-03-550.335	ADVERTISING	2,230.96	2,795.57	2,969.00	2,000.00	3,000.00
105-03-550.340	GAS, OIL, FUEL - CAR & EQUIP	10,542.58	10,794.62	8,177.00	11,000.00	11,000.00
105-03-550.350	CHEMICALS/POOL	14,461.80	15,471.15	14,704.00	14,000.00	15,000.00
105-03-550.351	CHEMICALS/FERTILIZER & HERBICI	.00	5,571.29	4,541.00	5,000.00	5,000.00
105-03-550.355	MEDICAL SUPPLIES	867.74	3,077.56	1,514.00	1,500.00	1,500.00
105-03-550.361	UTILITIES-ELEC/GAS/WATER/SEWER	102,895.08	101,355.54	105,367.00	96,000.00	99,000.00
105-03-550.362	UTILITIES-PHONE	8,237.89	8,990.07	9,063.00	9,500.00	10,200.00
105-03-550.363	UTILITIES-SANITATION	2,695.48	2,424.52	2,379.00	2,500.00	2,500.00
105-03-550.364	UTILITIES-CABLE TV	2,442.88	2,507.88	2,329.00	2,500.00	2,500.00
105-03-550.380	TOOLS	692.05	804.33	1,492.00	500.00	500.00
105-03-550.390	MEMBERSHIPS & DUES	399.43	434.13	523.00	500.00	500.00
105-03-550.395	DONATIONS/CONTRIBUTIONS	125.00	75.00	75.00	100.00	100.00
105-03-550.410	EDUCATION & TRAINING EXPENSE	774.00	1,077.20	815.00	1,250.00	1,250.00
105-03-550.420	INSURANCE & BONDS	65,961.13	76,007.65	80,000.00	80,000.00	84,500.00
105-03-550.500	UNIFORM EXPENSE	1,168.74	4,929.28	3,003.00	3,200.00	3,750.00
105-03-550.510	AGGREGATE/ROCK/CONCRETE	.00	959.44	911.00	1,000.00	1,000.00
105-03-550.700	RECREATIONAL SERVICES	2,785.50	5,521.50	978.00	2,500.00	2,500.00
105-03-550.710	RECREATIONAL SUPPLIES	3,818.65	3,131.54	2,020.00	3,000.00	3,000.00
105-03-550.720	RENTAL/PARTY SUPPLIES	.00	154.08	118.00	250.00	250.00
105-03-550.750	TECHNOLOGY SERVICES	2,752.50	3,130.00	2,958.00	2,500.00	3,000.00
105-03-550.840	FEES & TAXES	35,167.50	34,600.27	36,515.00	34,000.00	35,500.00
105-03-550.990	OTHER MISC. OPERATING EXPENSE	728.26	620.18	1,111.00	800.00	800.00
105-03-552.100	BANNER EXPENSE	7,679.98	11,789.29	11,193.00	10,000.00	10,000.00
105-03-554.620	LAND MAINTENANCE	16,994.39	3,439.97	2,253.00	1,000.00	1,500.00
105-03-554.622	TURF/FIELD MAINTENANCE	.00	5,369.36	5,275.00	7,000.00	7,000.00
105-03-554.624	IRRIGATION MAINTENANCE	.00	1,542.58	868.00	1,000.00	1,000.00
105-03-554.630	BUILDING MAINTENANCE	76,511.06	84,947.31	82,375.00	75,500.00	81,000.00
105-03-554.640	CAR/TRUCK MAINTENANCE	1,062.99	1,793.98	2,161.00	1,500.00	1,500.00
105-03-554.650	EQUIPMENT MAINTENANCE	14,433.51	9,388.37	10,566.00	9,000.00	10,000.00
105-03-554.670	SIGN MAINTENANCE	1,678.90	1,736.40	904.00	500.00	500.00
105-03-940.610	FITNESS/WEIGHT EQUIPMENT	742.25	176.26	2,380.00	1,000.00	1,000.00
105-03-940.615	SPORTING EQUIPMENT	1,680.89	1,802.99	138.00	1,500.00	1,500.00
105-03-940.700	OFFICE FURNITURE & EQUIPMENT	5,561.20	.00	5,000.00	5,000.00	5,000.00
105-03-940.720	OTHER EQUIPMENT	19,261.00	221.94	6,928.00	5,000.00	5,000.00
105-03-940.740	STRUCTURES, BLDG & IMPROV.	2,685.00	4,375.00	.00	2,000.00	2,000.00
SENIOR CENTER						
105-05-403.050	PROGRAM-BUSY WHEELS	1,959.00-	2,679.50-	1,910.00-	2,000.00-	2,000.00-
105-05-403.100	PROGRAM-MEAL PROGRAM	25,441.20-	25,002.30-	20,623.00-	25,000.00-	25,000.00-
105-05-403.105	PROGRAM-MEAL-SR SVCS DONATION	5,589.00-	5,702.00-	4,715.00-	6,000.00-	6,000.00-
105-05-403.200	PROGRAM-THRIFT STORE	113,933.48-	99,436.87-	103,576.00-	95,000.00-	100,000.00-
105-05-407.050	DONATIONS-UNSPECIFIED	.00	970.00-	895.00-	1,000.00-	1,000.00-
105-05-407.052	DONATIONS-COFFEE & SNACKS	802.93-	920.35-	724.00-	1,000.00-	1,000.00-
105-05-407.053	DONATIONS-FUNDRAISER	1,670.00-	898.00-	176.00-	1,000.00-	1,000.00-
105-05-407.060	SERVICES-COPY MACHINE	67.80-	43.76-	.00	.00	.00
105-05-407.400	SERVICES-UNAPP CASH PMT	.00	.00	51.00-	.00	.00
105-05-456.500	Reimbursements	.00	124.28-	.00	.00	.00
105-05-550.310	GO-MATERIALS & SUPPLIES	133.12	19.99	.00	100.00	100.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
105-05-550.315	GO-CONCESSIONS	1,685.83	2,218.98	1,882.00	2,500.00	2,500.00
105-05-550.320	GO-OFFICE SUPPLIES	2,331.70	2,473.90	3,102.00	2,000.00	3,500.00
105-05-550.330	GO-PRINTING & PUBLICATION	154.63	225.28	134.00	2,500.00	2,500.00
105-05-550.335	GO-ADVERTISING	449.00	.00	.00	500.00	500.00
105-05-550.361	GO-UTILITY-ELEC/WATER/GAS/SEWE	6,000.00	6,000.00	6,000.00	6,000.00	6,500.00
105-05-550.364	GO-CABLE TV	720.00	720.00	720.00	1,000.00	1,500.00
105-05-550.385	GO-CONTRIBUTION TO MEAL PROG	5,589.00	5,702.00	5,177.00	6,000.00	6,000.00
105-05-550.390	GO-MEMBERSHIP & DUES	411.99	1,248.19	481.00	1,500.00	1,500.00
105-05-550.720	GO-ENTERTAINMENT EXPENSE	3,016.86	3,546.02	3,701.00	3,500.00	4,000.00
105-05-550.990	GO-MISC OPERATING EXPENSE	69.96	182.11	50.00	500.00	500.00
105-05-551.110	PE-BUSY WHEELS-FUEL	1,802.16	1,768.85	1,351.00	1,800.00	1,800.00
105-05-551.115	PE-BUSY WHEELS-INSURANCE	.00	626.52	.00	750.00	750.00
105-05-551.120	PE-BUSY WHEELS-VEHICLE MAINT	498.95	2,970.32	896.00	2,500.00	2,500.00
105-05-551.125	PE-BUSY WHEELS-GEN EXPENSE	680.63	2,552.28	.00	.00	.00
105-05-551.200	PE-MEAL PROGRAM	35,283.95	32,129.70	23,063.00	32,000.00	32,000.00
105-05-551.305	PE-THRIFT STORE-BLDG MAINT	.00	.00	.00	3,000.00	3,000.00
105-05-551.310	PE-THRIFT STORE-MATRL & SUPPLI	428.06	578.96	2,612.00	1,000.00	1,000.00
105-05-551.315	PE-THRIFT STORE-SALES TAX	8,635.21	7,403.38	7,939.00	7,000.00	8,000.00
105-05-551.320	PE-THRIFT STORE-TELEPHONE	538.04	546.67	556.00	650.00	650.00
105-05-551.325	PE-THRIFT STORE-TRAILER INS	.00	.00	.00	300.00	300.00
105-05-551.330	PE-THRIFT STORE-GARBAGE	927.76	695.80	835.00	1,000.00	1,000.00
105-05-551.335	PE-THRIFT STORE-VOLUNTEER MEAL	4,030.65	4,192.27	4,320.00	4,000.00	5,000.00
105-05-551.340	PE-THRIFT STORE-MANAGER	21,287.20	22,905.59	33,560.00	30,000.00	30,000.00
105-05-551.345	PE-THRIFT STORE-TRANSFER 501C3	20,000.00	25,000.00	20,000.00	18,000.00	18,000.00
105-05-554.630	GO-BUILDING MAINTENANCE	45,907.66	14.98	59.00	2,500.00	2,500.00
105-05-554.650	GO-EQUIPMENT MAINTENANCE	.00	.00	.00	400.00	400.00
105-05-923.010	GO-LEGAL & PROFESSIONAL FEES	.00	.00	500.00	.00	.00
	PARKS & RECREATION FUND Revenue Total:	2,077,566.95-	2,202,440.79-	2,308,148.00-	2,280,975.00-	2,343,575.00-
	PARKS & RECREATION FUND Expenditure Total:	2,127,036.64	2,138,487.76	2,424,519.00	2,417,400.00	2,468,500.00
	Total PARKS & RECREATION FUND:	49,469.69	63,953.03-	116,371.00	136,425.00	124,925.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26

FIRE FUND

ADMINISTRATIVE & GENERAL

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
106-01-419.000	INTEREST INCOME	2,845.32-	2,000.00-	9,850.00-	9,850.00-	500.00-
106-01-420.000	BONDS ISSUED	.00	.00	.00	.00	232,000.00-

Budget notes:

~2025 Public Safety Bonds which are needed for the balance of new Fire Engine. Could also consider local borrowing.

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
106-01-456.300	SALE OF PROP/INSURANCE PROCEED	.00	.00	9,201.00-	.00	.00
106-01-456.500	REIMBURSEMENTS/REFUNDS	1,840.76-	1,607.76-	18,044.00-	2,000.00-	2,000.00-

Budget notes:

~2025 The WVFD purchases and additional $10,000 of life insurance for the volunteers through the City's policy. This line item reflects that reimbursement/donation from the volunteers.

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
106-01-460.000	PROPERTY TAX LEVY	142,323.18-	157,331.89-	167,685.00-	178,591.00-	195,470.00-

Budget notes:

~2025 Equal to a levy amount of $0.04 per $100 of valuation, as required per the Mutual Finance Organization interlocal agreement.

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
106-01-461.000	HOMESTEAD EXEMPTION	8,680.32-	10,542.86-	11,112.00-	.00	.00
106-01-467.300	MUTUAL FINANCE ORG FUNDS	41,715.54-	46,346.74-	46,499.00-	45,000.00-	45,000.00-
106-01-468.100	OCCUPATION/FRANCHISE TAX	10.00-	10.00-	10.00-	.00	.00
106-01-483.000	DONATIONS	18,473.64-	19,878.54-	169,909.00-	165,000.00-	.00
106-01-546.110	SALARIES & WAGES	10,500.14	10,675.12	11,000.00	10,800.00	13,000.00
106-01-546.215	EMPLOYEE BENEFITS	884.90	942.21	990.00	1,000.00	1,000.00
106-01-546.270	WORKERS COMPENSATION INS.	1,486.95	3,427.71	2,540.00	4,000.00	4,000.00
106-01-550.000	RENTS-LAND/BLDG./EQUIP.	.00	340.80	1,483.00	600.00	1,500.00
106-01-550.310	MATERIALS & SUPPLIES	350.61	444.70	410.00	500.00	500.00
106-01-550.320	POSTAGE	12.45	5.08	.00	20.00	.00
106-01-550.340	GAS, OIL, FUEL - CAR & EQUIP	5,743.89	5,105.10	4,361.00	5,500.00	5,500.00
106-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	11,543.17	5,024.72	6,550.00	7,000.00	7,000.00
106-01-550.380	TOOLS	940.52	282.51	720.00	1,000.00	1,000.00
106-01-550.400	MILEAGE	.00	293.97	.00	500.00	500.00
106-01-550.410	EDUCATION & TRAINING EXPENSE	4,726.62	8,405.91	3,699.00	10,000.00	7,500.00
106-01-550.420	INSURANCE & BONDS	25,713.20	29,860.26	36,838.00	26,000.00	39,000.00
106-01-550.500	UNIFORMS	3,788.30	484.97	20.00	2,000.00	2,000.00
106-01-550.830	VOLUNTEER FIRE EXPENSE	2,500.00	4,973.00	5,000.00	5,000.00	5,000.00
106-01-550.990	OTHER MISC. OPERATING EXPENSE	109.11	79.37	613.00	200.00	850.00
106-01-554.620	LAND MAINTENANCE	250.36	.00	1,206.00	.00	1,500.00

Budget notes:

~2025 Privately contracted snow removal at Fire Station.

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
106-01-554.630	BUILDING MAINTENANCE	3,434.02	8,683.72	5,365.00	6,000.00	6,000.00
106-01-554.640	CAR/TRUCK MAINTENANCE	15,957.31	8,290.26	15,042.00	12,000.00	15,000.00
106-01-554.650	EQUIPMENT MAINTENANCE	3,940.61	14,686.42	12,054.00	12,000.00	12,000.00
106-01-554.660	COMPUTER/SOFTWARE MAINTENANC	10,900.61	257.40	1,880.00	1,000.00	2,000.00
106-01-923.010	CONSULTANTS-ATTORNEYS	769.00	52.50	.00	2,000.00	.00
106-01-930.250	FIRE PREVENTION EXPENSE	.00	277.03	17.00	1,000.00	1,000.00
106-01-940.700	OFFICE FURNITURE & EQUIPMENT	616.62	.00	.00	1,000.00	.00
106-01-940.705	COMPUTER EQUIPMENT	.00	.00	2,033.00	2,000.00	2,000.00
106-01-940.710	VEHICLES	.00	.00	213,571.00	400,100.00	534,316.00

Budget notes:

~2025 Final payment on the new Fire Engine

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
106-01-940.720	OTHER EQUIPMENT	59,604.42	45,237.93	51,657.00	25,000.00	25,000.00
Budget notes:						
~2025 Primarily used for replacement of bunker gear for members.						
106-01-940.725	COMMUNICATION EQUIPMENT	30,371.19	29,239.34	1,452.00	10,000.00	10,000.00
106-01-940.740	STRUCTURES, BLDG & IMPROV.	24,639.50	6,877.43	7,721.00	50,000.00	50,000.00
Budget notes:						
~2025 For the construction of the training containers located at the Wastewater Treatment Plant (will be using Manske Trust donated funds).						
FIRE FUND Revenue Total:		215,888.76-	237,717.79-	432,310.00-	400,441.00-	474,970.00-
FIRE FUND Expenditure Total:		218,783.50	183,947.46	386,222.00	596,220.00	747,166.00
Total FIRE FUND:		2,894.74	53,770.33-	46,088.00-	195,779.00	272,196.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
LIBRARY FUND						
ADMINISTRATIVE & GENERAL						
108-01-419.000	INTEREST INCOME	500.00-	500.00-	.00	500.00-	500.00-
108-01-451.000	MISC. SERVICE REVENUES	3.25-	.00	21.00-	.00	.00
108-01-452.000	CLASS FEES COLLECTED	.00	75.00-	.00	.00	.00
108-01-453.000	SC LIBRARY CARD FEES	3,286.00-	3,917.00-	4,772.00-	3,750.00-	4,500.00-
108-01-454.000	RENTS	445.00-	235.00-	200.00-	400.00-	400.00-
108-01-456.200	PHOTO COPY SALES	2,942.64-	3,330.64-	3,236.00-	3,000.00-	3,000.00-
108-01-456.500	REIMBURSEMENTS/REFUNDS	1,713.76-	605.44-	666.00-	650.00-	700.00-
108-01-456.600	TRANSFERS IN	55,000.00-	55,000.00-	55,000.00-	55,000.00-	55,000.00-
108-01-456.700	RESERVE FOR DON/REP. MATERIALS	61.97-	.00	.00	300.00-	300.00-
108-01-460.000	PROPERTY TAX LEVY	203,950.98-	223,281.14-	238,419.00-	254,000.00-	264,000.00-
108-01-460.200	MOTOR VEHICLE TAX FUND	12,252.92-	12,398.33-	12,291.00-	12,000.00-	12,000.00-
108-01-461.000	HOMESTEAD EXEMPTION	12,355.98-	14,956.29-	15,804.00-	.00	.00
108-01-467.000	STATE AID DISTRIBUTION	.00	1,701.00-	1,706.00-	1,700.00-	1,700.00-
108-01-467.200	MUNICIPAL EQUALIZATION AID	13,705.16-	10,000.00-	18,000.00-	18,000.00-	32,000.00-
108-01-483.000	DONATIONS	48,854.72-	49,428.97-	48,896.00-	51,000.00-	55,000.00-
108-01-496.000	FEDERAL/STATE GRANTS	2,925.00-	.00	.00	.00	.00
108-01-546.110	SALARIES & WAGES	154,055.29	170,680.66	182,024.00	185,000.00	204,000.00
108-01-546.215	EMPLOYEE BENEFITS	40,729.38	44,009.36	47,040.00	54,000.00	58,000.00
108-01-546.270	WORKERS COMPENSATION INS.	263.86	222.83	265.00	300.00	300.00
108-01-550.000	RENTS-LAND/BLDG./EQUIP.	2,655.53	2,255.92	1,124.00	2,300.00	1,500.00
108-01-550.215	UNIFORM BENEFITS	.00	347.71	30.00	.00	.00
108-01-550.310	MATERIALS & SUPPLIES	2,034.35	1,433.49	1,538.00	2,650.00	2,650.00
108-01-550.311	MATERIALS & SUPPLIES-REIMB	119.72	.00	.00	.00	.00
108-01-550.320	POSTAGE	246.31	220.21	106.00	300.00	300.00
108-01-550.330	PRINTING & PUBLICATION	1,058.38	150.16	120.00	400.00	400.00
108-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	13,657.40	14,301.53	13,694.00	16,000.00	16,000.00
108-01-550.390	MEMBERSHIP & CERTIF. DUES	505.00	410.00	410.00	500.00	500.00
108-01-550.400	MILEAGE	.00	.00	357.00	150.00	200.00
108-01-550.410	EDUCATION & TRAINING EXPENSE	180.00	345.00	849.00	500.00	500.00
108-01-550.420	INSURANCE & BONDS	15,279.59	16,878.97	21,388.00	20,500.00	21,000.00
108-01-550.500	UNIFORMS	.00	605.00	300.00	300.00	300.00
108-01-550.560	BOOKS	19,998.55	20,033.36	17,165.00	20,000.00	20,000.00
108-01-550.570	PERIODICALS	1,646.45	1,333.98	1,258.00	1,500.00	1,500.00
108-01-550.810	AV/VIDEO AND DIGITAL CONTENT	3,704.81	6,193.81	6,738.00	7,000.00	8,000.00

Budget notes:

~2025 Increased usage of the digital platform Hoopla merits an increase. The Library Friends will be asked to contribute funds for this access also.

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
108-01-550.900	FEDERAL/STATE GRANT EXPENSE	.00	1,400.00	.00	.00	.00
108-01-550.990	OTHER MISC. OPERATING EXPENSE	.00	186.72	.00	.00	.00
108-01-554.620	LAND MAINTENANCE	450.00	450.00	500.00	600.00	650.00
108-01-554.630	BUILDING MAINTENANCE	20,103.51	18,424.89	22,297.00	20,000.00	22,000.00

Budget notes:

~2025 The Library would like to contract with Prairie Mechanical as part of the master plan with Park & Rec to have a HVAV Preventative Maintenance Agreement. This would be a biannual inspection at a cost of $3,040.

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
108-01-554.650	EQUIPMENT MAINTENANCE	.00	.00	.00	700.00	700.00
108-01-554.660	COMPUTER/SOFTWARE MAINTENANC	8,241.54	12,314.90	12,958.00	10,000.00	13,000.00
108-01-927.050	LOAN PAYABLE EXPENSE	48,600.00	48,600.00	48,600.00	48,600.00	48,600.00
108-01-940.700	OFFICE FURNITURE & EQUIPMENT	415.04	2,258.95	.00	1,500.00	.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
108-01-940.705	COMPUTER EQUIPMENT	.00	.00	875.00	2,500.00	2,500.00
108-01-940.740	STRUCTURES, BLDG & IMPROV.	.00	.00	6,500.00	5,000.00	6,500.00
	LIBRARY FUND Revenue Total:	357,997.38-	375,428.81-	399,011.00-	400,300.00-	429,100.00-
	LIBRARY FUND Expenditure Total:	333,944.71	363,057.45	386,136.00	400,300.00	429,100.00
	Total LIBRARY FUND:	24,052.67-	12,371.36-	12,875.00-	.00	.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
FEDERAL GRANT FUND (HSG REHAB)						
ADMINISTRATIVE & GENERAL						
109-01-468.800	LOAN - PRINCIPAL PAYMENT	.00	.00	20,389.00-	.00	.00
Budget notes: *~2024 Recapture of previously issued grant funds due to sale of property. Receipients of the grant funds were required to remain in the house for a period of time in order to have the full amount of the assistance loan forgiven. This revenue is eligible for re-use.*						
109-01-496.000	FEDERAL/STATE GRANTS	213,465.18-	150,404.36-	.00	.00	53,000.00-
Budget notes: *~2025 CDBG Grant for DTR Planning*						
109-01-496.100	GRANT MATCH FUNDS (TRANSFER)	.00	.00	.00	.00	10,000.00-
Budget notes: *~2025 Local Match for CDBG DTR Planning Grant - from Keno Funds*						
109-01-550.900	GRANT/LOAN EXPENSE	200,771.18	150,404.36	.00	.00	83,000.00
Budget notes: *~2025 $20,000 - Re-issue of housing rehab loan funds; $63,000 - DTR Planning Process*						
FEDERAL GRANT FUND (HSG REHAB) Revenue Total:		213,465.18-	150,404.36-	20,389.00-	.00	63,000.00-
FEDERAL GRANT FUND (HSG REHAB) Expenditure Total:		200,771.18	150,404.36	.00	.00	83,000.00
Total FEDERAL GRANT FUND (HSG REHAB):		12,694.00-	.00	20,389.00-	.00	20,000.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
DEBT SERVICE FUND						
ADMINISTRATIVE & GENERAL						
110-01-419.000	INTEREST INCOME	2,968.26-	3,281.27-	.00	.00	.00
110-01-419.010	INTEREST INCOME-SPEC ASSESS	270.11-	44,597.78-	29,279.00-	30,000.00-	30,000.00-
Budget notes:	*~2024 Interest from N Highlands Phase I lot sales and annual payments. ~2025 Interest from N Highlands Phase I lot sales and annual payments.*					
110-01-456.500	REIMBURSEMENTS/REFUNDS	532,555.00-	562,962.50-	576,190.00-	576,190.00-	149,440.00-
Budget notes:	*~2024 Reimbursement from Wahoo Utilities for bond payments ~2025 Reimbursement from Wahoo Utilities for bond payment. In Dec 2025 the Combined Util Rev Bonds, Series 2020 will be paid in full.*					
110-01-460.000	PROPERTY TAX LEVY	190,029.65-	187,186.78-	232,159.00-	250,000.00-	255,000.00-
110-01-461.000	HOMESTEAD EXEMPTION	11,494.14-	12,450.53-	15,555.00-	.00	.00
110-01-462.000	MOTOR VEHICLE PRO-RATA	407.84-	461.97-	515.00-	500.00-	500.00-
110-01-468.800	BOND PROCEEDS	1,365,000.00-	.00	.00	.00	.00
110-01-468.900	SPECIAL ASSESSMENTS	23,472.06-	333,824.95-	81,629.00-	700,000.00-	138,000.00-
Budget notes:	*~2024 Principal payments for N Highlands Phase I lot sales and annual payment ~2025 Principal payments for N Highlands Phase I lot sales and annual payment.*					
110-01-469.000	OTHER TAXES	23.81-	2.54-	85.00-	.00	.00
110-01-550.990	OTHER MISC. OPERATING EXPENSE	.00	48,240.54	59,361.00	53,600.00	53,600.00
Budget notes:	*~2024 Incentive Payment to N Highlands developers as per Subdivision Agreement ~2025 Incentive Payment - estimate 10 lots @ $5,360.06 per lot (# of lots sold per year)*					
110-01-554.660	COMPUTER/SOFTWARE MAINTENANC	3,312.00	1,641.60	2,329.00	2,000.00	2,500.00
110-01-923.010	CONSULTANTS-ATTORNEYS	7,250.00	2,750.00	1,375.00	.00	1,375.00
Budget notes:	*~2025 1/2 of payment to Gilmore & Bell for annual filings for continuous disclosure requirements.*					
110-01-923.080	BOND ISSUANCE EXPENSE	8,775.30	.00	.00	.00	.00
110-01-927.020	TRANSFER TO OTHER FUNDS	1,257,125.15	.00	.00	.00	.00
110-01-930.200	BOND PRINCIPAL	195,000.00	175,000.00	310,000.00	310,000.00	300,000.00
110-01-930.205	BOND PRINCIPAL (REIMB)	510,000.00	515,000.00	525,000.00	525,000.00	105,000.00
Budget notes:	*~2025 Reimbursed by Wahoo Utilities ~2024 Reimbursed by Wahoo Utilities*					
110-01-930.210	INTEREST EXPENSE	35,116.25	82,277.09	100,995.00	87,280.00	93,595.00
110-01-930.215	INTEREST EXPENSE (REIMB)	22,555.00	47,962.50	51,190.00	51,190.00	44,440.00
Budget notes:	*~2024 Reimbursed by Wahoo Utilities ~2025 Reimbursed by Wahoo Utilities*					
TAX INCREMENT FINANCING						
110-06-460.000	PROPERTY TAX-TIFF	422,507.70-	316,207.42-	329,695.00-	320,000.00-	319,500.00-
Budget notes:	*~2025 This includes the following active TIF Projects: Sid Dillon's, Omaha Steel, Wahoo State Bank, Bomgaars, and JEO. Total of $19,003,030 of value @ $1.70 per $100 less 1% commission (Note: See the Annual TIF Report on the City's website for more information on TIF Projects.)*					
110-06-550.990	OTHER MISC. OPERATING EXPENSE	.00	9,448.66	40.00	.00	.00
110-06-923.010	CONSULTANTS-ATTORNEYS	11,408.00	8,166.50	5,500.00	.00	10,000.00
Budget notes:	*~2025 Estimated fees associated with Kennedy Park and Wahoo Super Projects. Will be recovered from first TIF Payments generated on project.*					

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
110-06-923.090	PMT TO DEVELOPER-TIF	287,845.96	281,697.35	277,151.00	229,000.00	281,000.00
110-06-927.020	TRANSFER TO OTHER FUNDS	4,557.79	.00	.00	.00	.00
110-06-930.200	BOND PRINCIPAL	70,000.00	75,000.00	75,000.00	75,000.00	80,000.00
110-06-930.210	INTEREST EXPENSE	9,741.25	7,957.50	6,734.00	6,734.00	5,445.00
DEBT SERVICE FUND Revenue Total:		2,548,728.57-	1,460,975.74-	1,265,107.00-	1,876,690.00-	892,440.00-
DEBT SERVICE FUND Expenditure Total:		2,422,686.70	1,255,141.74	1,414,675.00	1,339,804.00	976,955.00
Total DEBT SERVICE FUND:		126,041.87-	205,834.00-	149,568.00	536,886.00-	84,515.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
CAPITAL IMPROVEMENT FUND						
ADMINISTRATIVE & GENERAL						
111-01-419.000	INTEREST INCOME	6,000.00-	.00	.00	.00	.00
111-01-419.010	INTEREST INCOME-SPEC ASSESS	38.58-	.00	.00	.00	.00
111-01-420.100	SPECIAL ASSESSMENTS	602,449.74-	.00	103,539.00-	.00	673,000.00-

Budget notes:

~2025 Estimated payment on special assessments for N Highlands Phase II and Wilmer Ridge (includes prepayments and first pmt which is due within 60 days of assessment).

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
111-01-456.500	REIMBURSEMENTS/REFUNDS	11,845.49-	.00	.00	.00	.00
111-01-456.600	TRANSFERS IN	1,357,125.15-	.00	.00	.00	.00
111-01-468.800	BOND PROCEEDS/BORROWED FUNDS	2,420,000.00-	.00	.00	900,000.00-	.00
111-01-550.330	PRINTING & PUBLICATION	333.45	655.95	.00	500.00	1,000.00
111-01-550.590	CONTRACTOR	1,518,709.34	1,214,459.31	495,514.00	480,000.00	.00
111-01-550.990	OTHER MISC. OPERATING EXPENSE	60,578.63	1,667.02	20.00	.00	.00
111-01-923.010	CONSULTANTS-ATTORNEYS	.00	.00	5,900.00	.00	1,000.00
111-01-923.020	CONSULTANTS-ENGINEERING	56,701.26	135,253.60	13,686.00	20,000.00	.00
111-01-923.060	CONSULTANTS - OTHER	3,720.00	5,522.50	13,786.00	.00	.00
111-01-923.070	BAN ISSUANCE EXPENSE	28,435.00	.00	.00	.00	.00
111-01-930.200	BOND PRINCIPAL	1,000,000.00	.00	.00	.00	.00
111-01-930.210	INTEREST EXPENSE	14,375.00	89,540.00	83,083.00	96,800.00	83,085.00
111-01-940.740	STRUCTURES, BLDG & IMPROV.	.00	.00	.00	115,000.00	.00
	CAPITAL IMPROVEMENT FUND Revenue Total:	4,397,458.96-	.00	103,539.00-	900,000.00-	673,000.00-
	CAPITAL IMPROVEMENT FUND Expenditure Total:	2,682,852.68	1,447,098.38	611,989.00	712,300.00	85,085.00
	Total CAPITAL IMPROVEMENT FUND:	1,714,606.28-	1,447,098.38	508,450.00	187,700.00-	587,915.00-

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
FED GRANT/FEMA/NEMA FUND						
ADMINISTRATIVE & GENERAL						
112-01-496.000	FEDERAL/STATE GRANTS	.00	.00	586,705.00-	.00	17,500.00-
Budget notes:						
~2024 These funds were from the 2019 Flood and covered repairs for Hackberry Ball Fields, Lake Wanahoo Trail, and Wahoo Creek embankment.						
~2025 Anticipated FEMA reimbursement through PA Program for March 2025 winter storm for debris removal. (75% FEMA, 12.5% State, 12.5% Local)						
112-01-496.100	GRANT MATCH FUNDS (TRANSFER)	.00	.00	3,794.00-	.00	2,500.00-
Budget notes:						
~2025 Local match for FEMA grant funds (12.5% of total cost)						
112-01-550.590	CONTRACTOR	.00	.00	30,352.00	.00	.00
112-01-550.900	FEDERAL/STATE GRANT EXPENSE	254,486.21	262,581.85	30,242.00	.00	20,000.00
112-01-923.020	CONSULTANTS- ENGINEER	22,019.73	3,470.00	.00	.00	.00
FED GRANT/FEMA/NEMA FUND Revenue Total:		.00	.00	590,499.00-	.00	20,000.00-
FED GRANT/FEMA/NEMA FUND Expenditure Total:		276,505.94	266,051.85	60,594.00	.00	20,000.00
Total FED GRANT/FEMA/NEMA FUND:		276,505.94	266,051.85	529,905.00-	.00	.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
KENO LOTTERY FUND						
ADMINISTRATIVE & GENERAL						
113-01-417.000	KENO REVENUE	26,457.88-	74,587.30-	33,283.00-	60,000.00-	35,000.00-
113-01-419.000	INTEREST INCOME	38.06-	102.72-	164.00-	150.00-	150.00-
113-01-550.840	FEES & TAXES	4,828.00	15,232.00	12,905.00	15,000.00	10,000.00
113-01-927.020	TRANSFERS TO OTHER FUNDS	.00	.00	.00	.00	10,000.00
Budget notes:						
	~2025 Match for DTR Planning Grant.					
113-01-940.720	OTHER EQUIPMENT	.00	.00	.00	.00	30,000.00
Budget notes:						
	~2025 For parks maintenance equipment.					
113-01-940.740	STRUCTURES, BLDG & IMPROV.	.00	.00	.00	100,000.00	.00
KENO LOTTERY FUND Revenue Total:		26,495.94-	74,690.02-	33,447.00-	60,150.00-	35,150.00-
KENO LOTTERY FUND Expenditure Total:		4,828.00	15,232.00	12,905.00	115,000.00	50,000.00
Total KENO LOTTERY FUND:		21,667.94-	59,458.02-	20,542.00-	54,850.00	14,850.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
SOLID WASTE FUND						
ADMINISTRATIVE & GENERAL						
114-01-419.000	INTEREST INCOME	500.00-	.00	.00	.00	.00
114-01-451.000	MISC. SERVICE REVENUES	.00	.00	.00	.00	1,000.00-
Budget notes:						
~2025 Fees collected from tree contractors. Need to determine a rate and adopt resolution at Council to implement. Goal of having in place by Jan 1, 2026.						
114-01-456.000	OTHER REVENUES	150.00-	1,614.00-	4,355.00-	3,000.00-	4,500.00-
Budget notes:						
~2025 Rent from landfill cover hay ground.						
114-01-468.100	OCCUPATION/FRANCHISE TAX	13,030.22-	13,694.35-	17,470.00-	13,000.00-	15,000.00-
Budget notes:						
~2025 From solid waste haulers						
114-01-479.000	OTHER PERMITS, LICENSES & FEES	800.00-	400.00-	600.00-	600.00-	400.00-
114-01-546.110	SALARIES & WAGES	.00	1,930.04	9,227.00	10,000.00	13,000.00
Budget notes:						
~2025 Time spent by Street Dept employees doing daily, weekly, monthly, and annual maintenance of debris piles.						
114-01-546.120	OVERTIME WAGES	.00	.00	1,223.00	1,000.00	1,000.00
Budget notes:						
~2025 For periodic weekend work as needed.						
114-01-546.215	EMPLOYEE BENEFITS	.00	453.68	3,870.00	4,000.00	5,000.00
114-01-550.330	PRINTING & PUBLICATION	.00	42.99	.00	.00	.00
114-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	477.30	468.64	449.00	1,000.00	1,000.00
114-01-550.361	RECYCLING EXPENSE	1,125.03	600.00	600.00	2,000.00	2,000.00
Budget notes:						
~2025 Portion of this helps pay for the paper shredding event hosted by Wahoo Library.						
114-01-550.420	INSURANCE & BONDS	720.00	.00	.00	.00	.00
114-01-550.990	OTHER MISC. OPERATING EXPENSE	1,544.34	1,296.72	946.00	1,300.00	1,000.00
Budget notes:						
~2025 Property taxes on landfill cover area that we lease out.						
114-01-554.620	LAND MAINTENANCE	.00	11,287.96	.00	3,000.00	5,000.00
Budget notes:						
~2025 Expenses associated with maintaining the site.						
114-01-923.010	CONSULTANTS-ATTORNEYS	.00	.00	80.00	.00	.00
114-01-940.720	OTHER EQUIPMENT	66,300.00	.00	.00	.00	10,000.00
Budget notes:						
~2025 For installation of camera or monitoring system, or in combination with other budgeted funds for solution of control over the site.						
114-01-940.740	STRUCTURES, BLDG & IMPROV.	.00	.00	.00	.00	10,000.00
Budget notes:						
~2025 For Fencing or gating around site, or to be used in combination with other budgeted funds for site control.						

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
SOLID WASTE FUND Revenue Total:		14,480.22-	15,708.35-	22,425.00-	16,600.00-	20,900.00-
SOLID WASTE FUND Expenditure Total:		70,166.67	16,080.03	16,395.00	22,300.00	48,000.00
Total SOLID WASTE FUND:		55,686.45	371.68	6,030.00-	5,700.00	27,100.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
BUILDING & ZONING FUND						
ADMINISTRATIVE & GENERAL						
115-01-419.000	INTEREST INCOME	1,208.23-	1,000.00-	1,000.00-	1,000.00-	1,000.00-
115-01-456.300	SALE OF PROP/INSURANCE PROCEED	3,300.00-	.00	.00	.00	.00
115-01-456.500	REIMBURSEMENTS/REFUNDS	.00	.00	304.00-	.00	.00
115-01-456.600	TRANSFERS IN	10,000.00-	.00	.00	.00	.00
115-01-456.700	DEPOSIT FOR OCCUPANCY CERT.	16,000.00-	14,500.00-	13,500.00-	12,000.00-	12,000.00-
115-01-460.000	PROPERTY TAX LEVY	56,450.73-	29,654.58-	24,196.00-	25,000.00-	25,000.00-
115-01-461.000	HOMESTEAD EXEMPTION	3,448.20-	1,869.55-	1,556.00-	.00	.00
115-01-468.100	OCCUPATION/FRANCHISE TAX	6,185.00-	6,420.00-	6,540.00-	6,500.00-	6,500.00-
115-01-474.000	BUILDING PERMITS	93,853.50-	77,058.78-	76,793.00-	90,000.00-	80,000.00-
115-01-479.000	OTHER PERMITS, LICENSES & FEES	3,166.00-	3,515.00-	3,060.00-	5,000.00-	3,000.00-
115-01-546.110	SALARIES & WAGES	72,617.36	78,374.37	83,245.00	110,000.00	98,000.00
115-01-546.120	OVERTIME WAGES	.00	42.87	106.00	.00	.00
115-01-546.215	EMPLOYEE BENEFITS	37,220.61	37,832.57	39,401.00	45,000.00	42,000.00
115-01-546.270	WORKERS COMPENSATION INS.	1,782.22	2,329.92	2,400.00	2,500.00	2,500.00
115-01-550.215	UNIFORM BENEFITS	.00	423.76	12.00	.00	.00
115-01-550.310	MATERIALS & SUPPLIES	313.03	461.93	254.00	500.00	500.00
115-01-550.320	POSTAGE	54.35	.00	.00	100.00	.00
115-01-550.330	PRINTING & PUBLICATION	92.92	89.18	34.00	500.00	100.00
115-01-550.340	GAS, OIL, FUEL - CAR & EQUIP	1,376.93	1,218.04	1,007.00	1,400.00	1,200.00
115-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	729.47	869.43	639.00	1,200.00	1,000.00
115-01-550.390	MEMBERSHIP & CERTIF. DUES	1,020.00	965.00	1,528.00	1,500.00	1,600.00
115-01-550.400	MILEAGE	204.36	.00	.00	500.00	500.00
115-01-550.410	EDUCATION & TRAINING EXPENSE	1,230.51	1,451.75	899.00	1,500.00	1,500.00
115-01-550.420	INSURANCE & BONDS	1,090.22	1,836.37	2,405.00	2,000.00	2,500.00
115-01-550.500	UNIFORMS	.00	300.00	400.00	300.00	400.00
115-01-550.980	OCCUPANCY CERT DEP REFUND	5,750.00	7,750.00	8,000.00	12,000.00	12,000.00
115-01-550.990	OTHER MISC. OPERATING EXPENSE	35.00	310.00	.00	.00	.00
115-01-554.640	BZ VEHICLE MAINT	381.06	197.25	81.00	1,000.00	1,000.00
115-01-554.660	COMPUTER/SOFTWARE MAINTENANC	1,050.00	2,812.00	2,141.00	2,500.00	2,500.00
Budget notes: *~2025*						
115-01-923.010	CONSULTANTS-ATTORNEYS	664.00	385.50	1,459.00	3,000.00	3,000.00
115-01-923.060	CONSULTANTS - OTHER	360.00	3,550.00	2,750.00	64,000.00	83,100.00
Budget notes: *~2025 Conversion from gWorks to Esri based GIS Mapping - $3,100; Updated Comprehensive Plan - $80,000*						
115-01-940.705	COMPUTER EQUIPMENT	.00	.00	3,225.00	2,500.00	.00
BUILDING & ZONING FUND Revenue Total:		193,611.66-	134,017.91-	126,949.00-	139,500.00-	127,500.00-
BUILDING & ZONING FUND Expenditure Total:		125,972.04	141,199.94	149,986.00	252,000.00	253,400.00
Total BUILDING & ZONING FUND:		67,639.62-	7,182.03	23,037.00	112,500.00	125,900.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
ECONOMIC DEVELOPMENT						
ADMINISTRATIVE & GENERAL						
116-01-456.600	TRANSFERS IN	30,000.00-	30,000.00-	38,027.00-	32,683.00-	30,000.00-
116-01-468.110	TELECOMMUNICATIONS OCCUP. TAX	47,922.07-	41,190.64-	32,940.00-	34,000.00-	40,000.00-
116-01-468.120	LODGING OCCUPATION TAX	16,567.68-	18,913.76-	15,618.00-	20,000.00-	20,000.00-
116-01-483.000	DONATION	.00	13,795.00-	.00	.00	.00
116-01-550.990	OTHER MISC. OPERATING EXPENSE	.00	6.00	.00	.00	.00
116-01-921.910	SPECIAL DEVELOPMENT EXPENSE	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
116-01-940.720	OTHER EQUIPMENT	.00	13,795.00	.00	.00	.00
	ECONOMIC DEVELOPMENT Revenue Total:	94,489.75-	103,899.40-	86,585.00-	86,683.00-	90,000.00-
	ECONOMIC DEVELOPMENT Expenditure Total:	90,000.00	103,801.00	90,000.00	90,000.00	90,000.00
	Total ECONOMIC DEVELOPMENT:	4,489.75-	98.40-	3,415.00	3,317.00	.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
LOCAL OPTION SALES TAX FUND						
ADMINISTRATIVE & GENERAL						
117-01-465.000	LOCAL SALES TAX	810,554.39-	850,136.06-	845,215.00-	846,000.00-	846,000.00-
Budget notes:						
~2025 1% local option sales tax - current trend shows revenue growth is flat						
117-01-927.020	TRANSFERS TO OTHER FUNDS	970,202.38	842,702.35	959,054.00	956,183.00	890,000.00
Budget notes:						
~2025 Transfers to support operations: $40,000 - General Fund (101), $40,000 - Police Fund (102), $70,000 - Street Fund (103), $20,000 - Cemetery Fund (104), $55,000 - Library Fund (108), $30,000 - Econ Dev Fund (116), $85,000 - EMS Fund (121), $530,000 - Parks and Rec (105). Capital purchases for Parks & Recreation - $20,000						
LOCAL OPTION SALES TAX FUND Revenue Total:		810,554.39-	850,136.06-	845,215.00-	846,000.00-	846,000.00-
LOCAL OPTION SALES TAX FUND Expenditure Total:		970,202.38	842,702.35	959,054.00	956,183.00	890,000.00
Total LOCAL OPTION SALES TAX FUND:		159,647.99	7,433.71-	113,839.00	110,183.00	44,000.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
AQUATICS CENTER FUND						
ADMINISTRATIVE & GENERAL						
118-01-550.970	AQUATIC CTR OPERATING EXPENSE	.00	1,460.00	584.00	.00	.00
Budget notes: *~2025 All funds were dispursed out of this fund during 2024-25. No budgeted amounts for FY 2025-26.*						
118-01-940.720	OTHER EQUIPMENT	1,460.00	.00	.00	.00	.00
118-01-940.740	STRUCTURES, BLDG & IMPROV.	.00	.00	6,527.00	.00	.00
AQUATICS CENTER FUND Expenditure Total:		1,460.00	1,460.00	7,111.00	.00	.00
Total AQUATICS CENTER FUND:		1,460.00	1,460.00	7,111.00	.00	.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
1/2 CENT SALES TAX - CAP IMPR						
ADMINISTRATIVE & GENERAL						
119-01-465.000	LOCAL SALES TAX	405,277.19-	425,068.07-	422,607.00-	420,000.00-	420,000.00-
119-01-483.000	DONATIONS	10,000.00-	10,000.00-	10,000.00-	10,000.00-	10,000.00-
Budget notes:						
~2025 Final donation (5 of 5) from Wahoo Community Foundation for ball field lights						
119-01-923.020	CONSULTANTS-ENGINEERING	18,000.00	.00	.00	.00	.00
119-01-927.050	LOAN PAYABLE EXPENSE	41,417.62	41,417.62	62,126.00	41,418.00	20,580.00
Budget notes:						
~2025 Final payment on ball field lighting (10 of 10)						
119-01-927.060	LEASE PURCHASE PMT	145,665.86	145,665.86	145,666.00	145,666.00	145,666.00
Budget notes:						
~2025 Payment on Fields 5 & 6 to Wahoo Public Building & Grounds Assoc (5 of 11)						
119-01-940.740	STRUCTURES, BLDG & IMPROV.	140,101.13	110,260.67	330,874.00	672,000.00	630,000.00
Budget notes:						
~2025 Forestry Management - $10K, Public Safety/City Hall Update (24-25 allocation) - $100K, Hackberry Park Shade Panel - $10K, Sam Crawford Backstop reno - $150K, Aquatics Center reseal/patch, floats, lounge chairs - $30K, Placek Park Playground - $150K, Civic Center Fitness & Weight Equipment - $25K, Highland Park Final Plans - $75K, Scout House Reno - $50K, Civic Center/Sr. Center HVAC - $30K						
1/2 CENT SALES TAX - CAP IMPR Revenue Total:		415,277.19-	435,068.07-	432,607.00-	430,000.00-	430,000.00-
1/2 CENT SALES TAX - CAP IMPR Expenditure Total:		345,184.61	297,344.15	538,666.00	859,084.00	796,246.00
Total 1/2 CENT SALES TAX - CAP IMPR:		70,092.58-	137,723.92-	106,059.00	429,084.00	366,246.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26

III CORPS TASK FORCE

ADMINISTRATIVE & GENERAL

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
120-01-419.000	INTEREST INCOME	.00	7,677.51-	7,471.00-	9,800.00-	.00

Budget notes:

~2025 All responsibilities for III Corps were taken over by Saunders County, with all funds transferred by 9/30/2025. No amounts budgeted for this fund for FY 2025-26.

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
120-01-456.500	REIMBURSEMENTS/REFUNDS	4,412.87-	1,250.00-	1,550.00-	1,200.00-	.00
120-01-457.000	MEMBER CONTRIBUTIONS	232,033.00-	92,511.00-	243,674.00-	192,000.00-	.00
120-01-546.300	MEMBER SERVICES	62,085.89	107,762.68	130,026.00	115,000.00	.00
120-01-550.310	MATERIALS & SUPPLIES	2,909.64	1,306.27	381.00	3,000.00	.00
120-01-550.340	GAS, OIL, FUEL - CAR & EQUIP	550.19	1,578.83	1,458.00	2,000.00	.00
120-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	5,114.09	6,069.49	5,811.00	8,000.00	.00
120-01-550.410	EDUCATION & TRAINING EXPENSE	6,510.65	11,414.13	10,848.00	13,000.00	.00
120-01-550.500	UNIFORM EXPENSE	.00	124.66	.00	.00	.00
120-01-550.990	OTHER MISC. OPERATING EXPENSE	.00	.00	447,995.00	.00	.00
120-01-554.650	EQUIPMENT MAINTENANCE	.00	949.00	.00	2,000.00	.00
120-01-921.530	BUY MONEY	4,000.00	6,000.00	3,000.00	10,000.00	.00
120-01-923.060	CONSULTANTS - OTHER	24,960.00	24,091.00	22,125.00	30,000.00	.00
120-01-940.705	COMPUTER EQUIPMENT	15,975.35	106,198.00	3,888.00	20,000.00	.00
120-01-940.710	VEHICLES	.00	39,978.00	.00	.00	.00
120-01-940.720	OTHER EQUIPMENT	.00	1,156.16	.00	.00	.00
	III CORPS TASK FORCE Revenue Total:	236,445.87-	101,438.51-	252,695.00-	203,000.00-	.00
	III CORPS TASK FORCE Expenditure Total:	122,105.81	306,628.22	625,532.00	203,000.00	.00
	Total III CORPS TASK FORCE:	114,340.06-	205,189.71	372,837.00	.00	.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
EMS						
ADMINISTRATIVE & GENERAL						
121-01-419.000	INTEREST INCOME	1,958.16-	4,859.35-	2,920.00-	2,000.00-	3,000.00-
121-01-451.000	SERVICE REVENUE (INSURANCE)	477,597.90-	338,665.75-	302,453.00-	360,000.00-	300,000.00-
	Budget notes: *~2025 Reimbursement rates continue to drop for those covered by Medicare and Medicaid.*					
121-01-456.000	OTHER REVENUES	.00	.00	4,232.00-	.00	.00
121-01-456.300	INSURANCE PROCEEDS	.00	212,449.70-	133,265.00-	139,500.00-	.00
	Budget notes: *~2024 This line item includes insurance payments made to the City of Wahoo for losses (ambulances).*					
121-01-456.500	REIMBURSEMENTS/REFUNDS	2,692.04-	.00	.00	5,000.00-	5,000.00-
121-01-456.600	TRANSFERS IN	100,000.00-	90,000.00-	90,000.00-	90,000.00-	85,000.00-
121-01-460.000	PROPERTY TAX LEVY	103,377.08-	124,977.43-	131,308.00-	139,500.00-	150,000.00-
121-01-461.000	HOMESTEAD EXEMPTION	6,321.66-	8,412.90-	8,680.00-	.00	.00
121-01-467.200	MUNICIPAL EQUALIZATION AID TAX	36,547.09-	20,000.00-	32,999.00-	33,000.00-	43,000.00-
121-01-483.000	DONATIONS	12,208.18-	12,766.39-	277,605.00-	261,000.00-	1,000.00-
121-01-546.110	SALARIES & WAGES	285,864.22	290,715.05	285,097.00	297,000.00	305,000.00
121-01-546.120	OVERTIME WAGES	20,029.04	31,120.72	43,019.00	20,000.00	36,000.00
121-01-546.215	EMPLOYEE BENEFITS	86,910.71	39,730.34	41,845.00	93,000.00	60,000.00
121-01-546.270	WORKERS COMPENSATION INS.	15,751.88	16,683.22	14,888.00	16,000.00	15,000.00
121-01-550.000	RENTS-LAND/BLDG./EQUIP.	.00	769.46	439.00	1,000.00	1,000.00
121-01-550.310	MATERIALS & SUPPLIES (NON-MED)	702.60	492.96	268.00	1,000.00	500.00
121-01-550.320	POSTAGE	112.70	6.27	32.00	.00	.00
121-01-550.340	GAS, OIL, FUEL - CAR & EQUIP	11,123.19	9,354.22	6,987.00	12,000.00	12,000.00
121-01-550.355	MEDICAL SUPPLIES	16,433.84	22,056.17	21,188.00	27,000.00	27,000.00
121-01-550.360	UTILITIES-ELEC./TELE./GARBAGE	1,658.29	5,862.15	5,496.00	7,500.00	7,500.00
121-01-550.390	MEMBERSHIP & CERTIF. DUES	179.00	248.00	.00	500.00	500.00
121-01-550.410	EDUCATION & TRAINING EXPENSE	3,663.84	309.76	11,368.00	9,000.00	5,000.00
121-01-550.420	INSURANCE & BONDS	20,930.82	25,032.96	25,977.00	23,000.00	23,500.00
121-01-550.500	UNIFORM EXPENSE	1,826.93	1,931.01	1,265.00	2,500.00	2,500.00
121-01-550.700	CONTRACTED BILLING FEES	64,053.37	50,577.83	44,758.00	53,000.00	45,000.00
	Budget notes: *~2025 Paid to One Billing Solutions - 15% of amount received for services (not of amount billed)*					
121-01-550.980	REIMB OF INSURANCE PMT	417.42	6,243.85	.00	3,000.00	3,000.00
121-01-550.990	OTHER MISC. OPERATING EXPENSE	.00	911.97	405.00	1,000.00	1,000.00
121-01-554.630	BUILDING MAINTENANCE	.00	.00	66.00	.00	500.00
121-01-554.640	CAR/TRUCK MAINTENANCE	1,855.68	8,177.25	2,417.00	5,000.00	5,000.00
121-01-554.650	EQUIPMENT MAINTENANCE	918.28	1,949.70	1,087.00	1,000.00	1,000.00
121-01-554.660	COMPUTER/SOFTWARE MAINTENANC	10,275.56	10,485.95	11,376.00	10,000.00	12,000.00
121-01-923.010	CONSULTANTS - ATTORNEYS	882.00	612.50	.00	.00	.00
121-01-923.060	CONSULTANTS - OTHER	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
	Budget notes: *~2025 Medical Director annual salary*					
121-01-940.700	OFFICE FURNITURE & EQUIPMENT	.00	.00	392.00	.00	.00
121-01-940.705	COMPUTER EQUIPMENT	601.72	4,192.79	.00	1,500.00	1,500.00
121-01-940.710	VEHICLES	.00	.00	347,579.00	385,000.00	35,000.00
	Budget notes: *~2025 This will be allocated to the vehicle replacement fund for EMS.*					

121-01-940.720	OTHER EQUIPMENT	5,684.00	31,565.72	273.00	.00	.00
121-01-940.725	COMMUNICATION EQUIPMENT	12,677.98	912.92	.00	12,000.00	.00
121-01-940.740	STRUCTURES, BLDG & IMPROV.	20,589.50	.00	7,721.00	250,000.00	.00
	EMS Revenue Total:	740,702.11-	812,131.52-	983,462.00-	1,030,000.00-	587,000.00-
	EMS Expenditure Total:	586,142.57	562,942.77	876,943.00	1,234,000.00	602,500.00
	Total EMS:	154,559.54-	249,188.75-	106,519.00-	204,000.00	15,500.00

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
CHESTNUT STREET PROJECT						
ADMINISTRATIVE & GENERAL						
122-01-419.000	INTEREST INCOME	.00	23,979.25-	27,889.00-	27,720.00-	31,200.00-
Budget notes: *~2024 $630,000 @ 4.8% for 11 months ~2025 $780,000 @ 4% for 12 months - due 7/24/26*						
122-01-456.500	REIMBURSEMENTS/REFUNDS	1,700.00-	.00	.00	.00	.00
122-01-465.000	LOCAL SALES TAX	473,715.11-	497,205.17-	490,485.00-	498,000.00-	492,000.00-
122-01-923.010	CONSULTANTS-ATTORNEYS	372.00	.00	.00	.00	.00
122-01-923.020	CONSULTANTS-ENGINEERING	2,070.75	.00	.00	.00	.00
122-01-930.200	BOND PRINCIPAL	300,000.00	300,000.00	305,000.00	305,000.00	305,000.00
Budget notes: *~2025 Early call on this bond is April 2026. Outstanding principal balance on 10/1/2025 = $3,350,000. Final Payment date is 12/15/2035. Outstanding interest rates range from 0.65% to 1.85%*						
122-01-930.210	INTEREST EXPENSE	46,775.00	45,575.00	44,061.00	44,061.00	42,231.00
122-01-940.740	STRUCTURES, BLDG & IMPROV.	.00	.00	21,380.00	500,000.00	.00
	CHESTNUT STREET PROJECT Revenue Total:	475,415.11-	521,184.42-	518,374.00-	525,720.00-	523,200.00-
	CHESTNUT STREET PROJECT Expenditure Total:	349,217.75	345,575.00	370,441.00	849,061.00	347,231.00
	Total CHESTNUT STREET PROJECT:	126,197.36-	175,609.42-	147,933.00-	323,341.00	175,969.00-

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
AMERICAN RESCUE PLAN						
ADMINISTRATIVE & GENERAL						
123-01-550.900	FEDERAL/STATE GRANT EXPENSE	5,062.05	326,835.75	178,104.53	178,105.00	.00
	AMERICAN RESCUE PLAN Expenditure Total:	5,062.05	326,835.75	178,104.53	178,105.00	.00
	Total AMERICAN RESCUE PLAN:	5,062.05	326,835.75	178,104.53	178,105.00	.00