

# City of Wahoo Budget Document

## FY 2025-26





## 2025-2026 BUDGET NARRATIVE

The purpose of this budget narrative is to provide a general explanation of the City's 2025-2026 budget. This is not intended to provide a play-by-play of each expenditure we have planned for the upcoming fiscal year, but instead, it does give the reader the opportunity to learn more about what we do, the services we provide, and gain a general understanding of our budget.

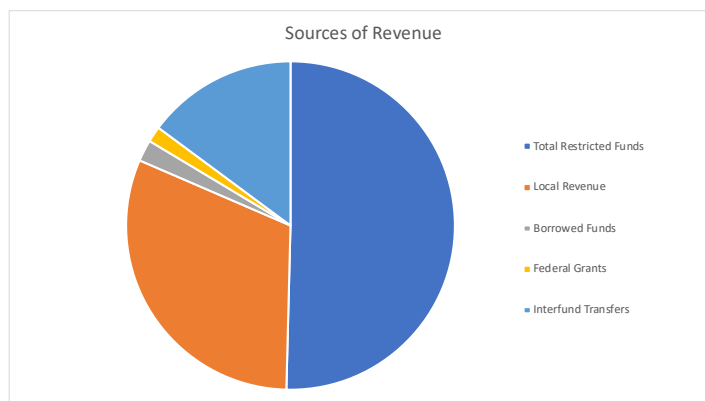
Attached to and following this introduction to the City of Wahoo budget for FY 2025-26 is a description of each fund of the City's financial structure, a summary of the budget by category of revenue and expenditures, and a detail of each fund, line item by line item. Following the detail there are additional attachments offering further detail on various items described in this narrative.

The budget of the City of Wahoo does not include the budget of the Board of Public Works which includes electricity, water, sanitary sewer, and natural gas services. The revenues and expenditures of those proprietary funds are managed by the Utility General Manager with direction from the members of the Board of Public Works. They operate on a calendar based fiscal year where the City operates on an October 1 to September 30 fiscal year. The City governmental functions and the Utility proprietary functions of the city stand independent of each other. No property tax or city revenue subsidizes the utilities, and no revenue generated from utility sales is used to subsidize city operations. In many instances taxpayers and rate payers are one in the same, but in many instances they are not. We work hard to keep these two pots of funding separated which is balanced with doing what we can through joint projects or collaboration to save money for both.

All municipalities in Nebraska have a levy cap established by law. That limit is \$0.45 per \$100 of value plus \$0.05 for financing of any interlocal agreement. In addition, municipalities are allowed to levy property tax above these limits for any debt issued by the City, including direct borrowing debt (provided all statutes have been followed for the issuance of that debt). The City of Wahoo has several issues of debt but many of them are funded with revenue other than property taxes. For example, the Chestnut Street improvements recently completed are funded with a ½ cent sales tax approved by the voters specifically for that reason. Another example is the debt issued by the City to cover recent subdivision infrastructure improvements. The majority of this (except that which was agreed to be a general obligation expense) is covered by the special assessments that were levied against the property when the infrastructure improvements were completed. A full listing of the debt of the City can be found at the end of this document.

The sources of revenue for the City of Wahoo include the following: Property tax, local option sales tax, occupation taxes, grants, fees for services, reimbursements, licenses and permits, borrowed funds, and donations. These funds essentially fall into four categories of revenue: Restricted funds (funds issue to the City by the State or levied by the City such as property tax, sales tax, highway allocation and other state assistance), local revenue (includes any local occupation taxes, fees for services, permits, licenses, and borrowed funds), federal grants, and interfund transfers.

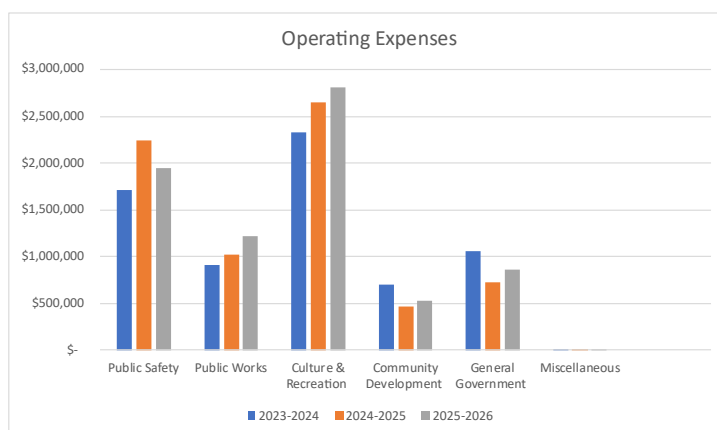
Restricted Funds	
Property Taxes	\$ 2,481,684
Motor Vehicle Pro-Rate	\$ 4,500
Highway Allocation	\$ 688,172
Motor Vehicle Fee	\$ 48,500
Municipal Equalization Aid	\$ 202,000
Motor Vehicle Tax	\$ 146,400
Local Option Sales Tax	\$ 1,971,000
<b>Total Restricted Funds</b>	<b>\$ 5,542,256</b>
Local Revenue	\$ 3,419,165
Borrowed Funds	\$ 232,000
Federal Grants	\$ 170,500
Interfund Transfers	\$ 1,632,500
	<b>\$ 10,996,421</b>



As the main function of local government is serving its population, the majority of the City's expenses are associated with payroll and the operation and maintenance of our infrastructure and facilities. Operating expenses fall into six categories: Public Safety (Police, Fire, EMS, and Building & Zoning), Public Works (Streets, Cemetery, & Solid Waste), Culture and Recreation (Parks & Recreation and Library), Community Development (Federal Grants, Debt Service, Capital Improvements for subdivisions, Economic Development), General Government (Government Administration & ARPA), and Miscellaneous (Keno and other minor funds).

In summary, the increases in operational expenses are due to increases in salaries and benefits (cost of living, changes in minimum wage, recent pay scale adjustments from the salary survey, addition of one part-time employee for the cemetery), utilities, insurance, supplies, and maintenance. The City is experiencing many of the same inflation-driven cost increases as the rest of the world. The reason for the significant change in public safety is because the City of Wahoo is no longer serving as the bookkeeper and holder of accounts for III CORPS Drug Task force funds, effective 9/30/2025.

OPERATING EXPENSES	2023-2024	2024-2025	2025-2026
Public Safety	\$ 1,717,669	\$ 2,247,017	\$ 1,941,350
Public Works	\$ 910,192	\$ 1,021,606	\$ 1,215,900
Culture & Recreation	\$ 2,327,637	\$ 2,646,394	\$ 2,805,500
Community Development	\$ 704,939	\$ 472,028	\$ 523,475
General Government	\$ 1,061,199	\$ 725,980	\$ 858,750
Miscellaneous	\$ 15,232	\$ 12,905	\$ 10,000



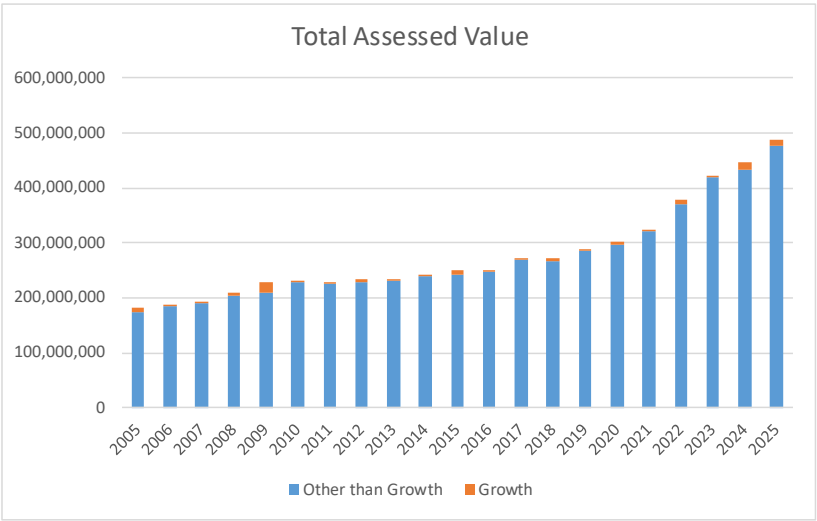
Funds are also invested in the City's infrastructure and facilities as well as other capital needs like vehicles and equipment. For FY 2025-26, the final payment on a new fire engine is included. Many of the

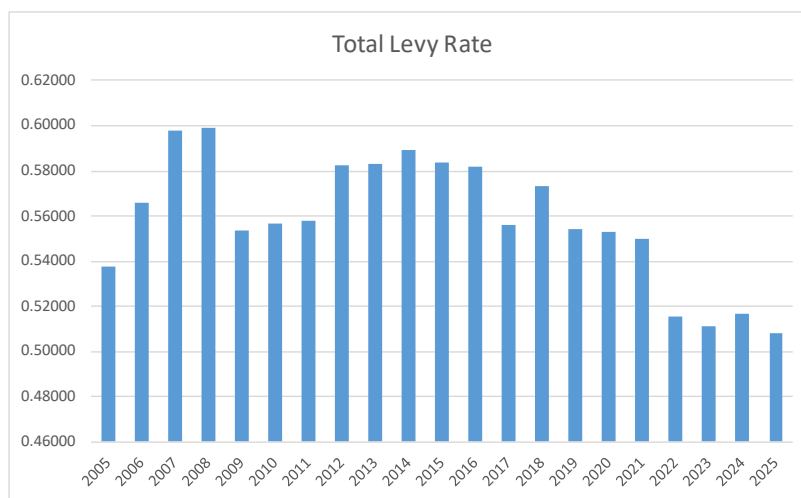
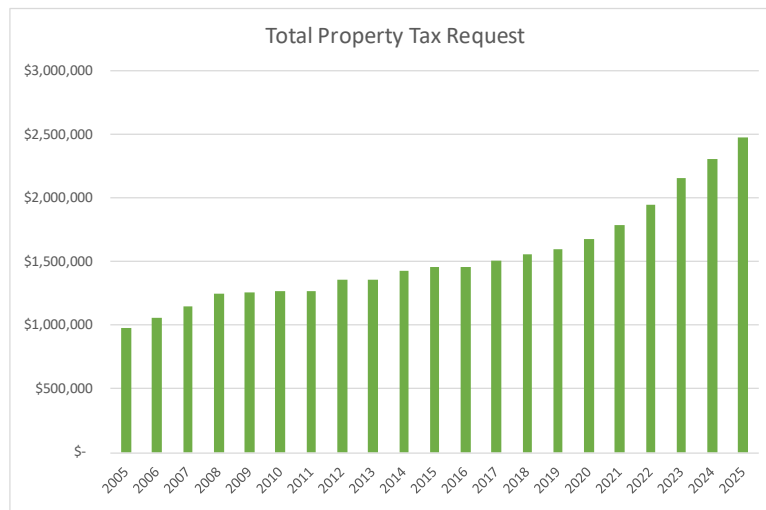
departments have funds allocated for equipment and vehicle replacements, but the specific expenditure is not defined and will be utilized as opportunities for purchase and evaluation of needs is completed.



The City of Wahoo was required to participate in the “pink postcard” hearing this year due to the increase in property tax dollar amount over the amount allowed by statute. The added debt service responsibility the City has for paying for general obligation debt associated with recent housing developments has also been included. A portion of the street oversizing, intersections, and part of the storm sewer system were agreed by the Council to be covered by the City. In addition, the recent salary survey and minimum wage requirements have added expenses for personnel.

The City of Wahoo property tax levy is shown below. For FY 2025-2026, the proposed property tax levy rate is less than the previous year. The proposed levy for 2025 property taxes is \$0.507838, a slight decrease over the 2024 levy rate of \$0.516936.





Property Tax Levy Rate			
	2023	2024	2025
General Fund	0.463077	0.460942	0.455656
Debt Services	0.047760	0.055994	0.052182
TOTAL	0.510837	0.516936	0.507838

Property Tax Levy Amount			
	2023	2024	2025
General Fund	\$1,958,571	\$2,058,011	\$2,226,684
Debt Services	\$ 202,000	\$ 250,000	\$ 255,000
TOTAL	\$2,160,571	\$2,308,011	\$2,481,684

In closing, as City Administrator, I want to thank my staff and co-workers for the dedication they have to serving our residents and businesses of Wahoo. In the current political culture, there is a great deal of disregard and disrespect for government in general, and that is often a hard environment to work in. But the employees we have on board are second to none. They show up, they work hard, they are ethical, they are accepting, and they truly have the heart of a public servant – willing to give so we can all live in a better place. Each employee is aware of the impact our spending has on the taxpayer, as most of them are local taxpayers as well. Their continual search for the best deal, their work for the best return on investment, and their desire for the best product for our residents is truly at the center of spending decisions. I also want to thank the Mayor and City Council for their leadership and trust. They have thoughtful debates on issues, they are forward facing and progressive in their thinking and planning for the community, and genuinely want what is best for their constituents and the community. I can confidently say that because of our leadership and our employees, Wahoo is at the top of the list of great communities in Nebraska.

I appreciate any resident or interested party who has a genuine interest in learning about the services we provide, who questions the way we provide those services, or has a creative solution to one of the multitude of problems we work to solve every day. My door is always open for thoughtful conversations and respectful challenges of our work and how we spend the money entrusted to us by our residents. I thank those who make a choice to get involved and make a difference in how our government works. That is why local government is the most responsive and most valuable form of government there is. Thank you to the Wahoo community for your support.

Respectfully submitted,

Melissa M. Harrell  
City Administrator

<b>FUND DESCRIPTIONS AND EXPLANATIONS</b>
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**Fund 101 – General Fund**

The General Fund of the City of Wahoo supports the staff located at City Hall as well as all administrative functions of the City.

Included in this fund is payroll and benefits for the City Administrator, City Clerk, Human Resources/City Treasurer, and the Office Assistant positions. A portion of the Human Resources position is reimbursed by the Utilities (50%) as well as a portion of the Office Assistant position (25%). Also included is the pay that is earned by the Mayor and City Council members. For 2025, the Mayor will receive a lump sum payment of \$6,000 and each Council member will receive \$3,000.

Revenue that supports the administrative functions of the City includes property taxes; a transfer from the sales tax fund (117); occupations taxes for electricity, natural gas, and liquor licenses; permits for ATV/UTVs, mobile food vendors, and animal licenses. Expenses covered by this fund (other than the payroll) include office equipment, office supplies, postage, printing and publication, education and training expenses for staff, memberships for the City such as to SENDD and the League of Nebraska Municipalities, the employee appreciation banquet, general liability and errors and omissions coverage for administrative functions and the City Council, City audit preparation, City legal fees, and computer software fees - including financial, email, and IT support. The General Fund covers the purchase of fuel for the fuel farm and maintenance of the equipment there and does internal billings to all departments for their specific usage each month. The General Fund covers the expense of the City’s website as well as a portion of the City’s subscription to gWorks/ArcGIS which supports our asset management program. Every other year, the General Fund covers the cost of updated aerial imagery purchased in cooperation with Saunders County.

Included in the budget for FY 2025-26 is the replacement of one computer for City Hall staff, a website overhaul, implementing credit card processing at City Hall for purchasing items like permits and licenses, and improvements in mass communication with our residents. In November 2025 we will also begin paying rent for our temporary location at 608 N Linden Street of \$1,600 per month.

## **Fund 102 – Wahoo Police Department**

The Wahoo Police Department provides public safety services for those residing within City Limits of Wahoo. The Department has a staff of seven full-time officers, which includes a Chief of Police and Assistant Chief of Police, and a full-time Police Records Clerk.

As this department is solely a service provider to the community, there is no ability for them to generate revenue to help off-set expenses. Therefore, the primary source of revenue for this department is property taxes. There are some secondary sources of revenue including a transfer of local option sales tax, motor vehicle taxes, and administrative fees from parking tickets.

Expenses for the department are focused in two areas: payroll and the maintenance and replacement of the necessary equipment and vehicles. The Department currently has four response vehicles. Each year, an allocation of funds are included in the budget for vehicle/equipment replacement. These are set-aside so that when a replacement response vehicle or large equipment is needed, funds are available to make that purchase.

Included in the budget for FY 2025-26 are allocations to our set-aside funds for the replacement of vehicles and equipment of \$60,000. We will also be working with Saunders County on a change to the records management system from our current provider of JDS - \$10,000 was included in the budget for that transition.

## **Fund 103 – Street Department**

The Wahoo Street Department manages the maintenance and operations of the streets and storm sewer systems located in Wahoo. The Department has a staff of seven full-time employees, with one of those serving as the Department Head and another as the Assistant Department Head.

Responsibilities of the Street Department include:

- Maintenance and repair of streets (curb repairs, asphalt patching, pavement marking, crack sealing, sweeping, snow removal, trimming of overhead trees, etc.)
- Maintenance and repair of storm water systems (curbing, storm inlets, storm sewer piping, open drainage ditches, and retention/detention ponds)
- Maintenance and repair of all street and traffic signage in City Limits
- Cooperation and coordination with all other departments of the City and Utilities.

In FY 2025-26 we continue our efforts to make this department systematic in the maintenance of our streets, storm water infrastructure and signage. Included in this year's budget are small changes like a change from gWorks to an Esri based product for asset management. This will give our teams more access in the field and more control over data collection and management. Our teams have cell-enabled tablets, and we are working on work assignment and work flow management using these resources as well as tapping into already existing opportunities in our Caselle software. There is funding (\$200,000) allocated for equipment/vehicle upgrades as needed, engineering for street projects (\$100,000), and \$200,000 for street resurfacing and maintenance. It is the intent this money will be used to complete project using in-house staff and concrete contractors as needed.

We also expect we will pay for and receive grant fund reimbursement for our street light project. This grant funding (\$100,000) is coming from the Federal government through the Nebraska Department of Water, Environment and Energy and is to complete our conversion of our streetlights to LED fixtures. The total cost of this project is \$110,000.



### **Fund 104 – Cemetery**

The Cemetery Fund manages and operates two cemeteries located in/near Wahoo – Sunrise Cemetery (all additions including Sunrise North) and Greenwood Cemetery. The Department includes one full-time staff member who receives the help, when needed, of members of the Street Department. This fund is supported with property tax dollars, but does generate approximately 30% of the funds needed for the operations from lot sales, grave openings, and marker foundations.

Following the large amount of public input in fall 2024 on our cemeteries, the expectations of the public are better understood. During summer of 2025, we collected information and evaluated time of our staff; that study revealed that this department is understaffed if we want our maintenance of the cemetery to meet the expectations of the public. Therefore, in FY 2025-26 budget we have included 1,000 of part-time help for the mowing season in 2026. In addition, \$10,000 for needed equipment (more or UTV) is also in the budget.

### **Fund 105 – Parks & Recreation, Senior Services**

The Wahoo Park and Recreation Department includes the operation and management of several facilities, including the Wahoo Civic Center, Wahoo Senior Center, Wahoo Thrift Store, Wahoo Aquatics Center, as well as all trails and parks located in the community. This is done with a staff of eight full-time employees and many regular and seasonal part-time employees.

The Parks and Recreation operations are handled a bit differently from other funds which gives them the ability to have greater direct control over and responsiveness to the needs of the department. Approximately 45% of the funding for the Parks and Recreation Department comes from a direct support payment of property tax and sales tax transfer funds. Funds are directly managed by City staff of the Parks and Recreation Department. This means they collect all revenues specific to the operations and they pay all invoices/bills directly related to the operation.

It is important to note that all recreation programs offered by the Parks and Recreation Department generate enough revenue to cover the expenses associated with the program or offering, except for the Wahoo Aquatic Center which is subsidized as needed. Expenses associated with the operation and management of the Civic Center, all parks, and all trails are covered with the direct support payment made each month to the Parks & Recreation Fund.

The Senior Center staff expense is covered by Parks and Recreation, but all programs and services offered such as the Meals Program and the Busy Wheels Program either generate enough income to cover the costs or are subsidized by the Senior Center Board. The Senior Center Board operates the Wahoo Thrift Store, and is able to use that revenue to not only subsidize these operations, but make improvements or purchase equipment or vehicles for the Senior programs as needed. The Wahoo Thrift Store does have a manager, but all other staffing is done by volunteers.

In addition to the direct support for the Park and Recreation Fund, money is allocated for the purchase of equipment and vehicles as needed by the Department. In FY 2025-26, the purchase of a bumper-pull tandem-axle dump trailer, a grapple fork attachment for the Bobcat Toolcat, a mower, a spreader/sprayer, and the annual rental of a Bobcat Toolcat are included. \$30,000 of the funding needed for these purchases totaling \$55,000 is coming from Keno funds.

## **Fund 106 – Wahoo Fire Department**

The Wahoo Fire Department consists of a team of between 30 and 40 volunteers who maintain the equipment owned by the City of Wahoo for fire suppression and emergency response, and who organize and train to be competent in the use of the equipment and vehicles provided to them by the City of Wahoo.

The City of Wahoo Fire Department's service territory is limited to the areas located within the official City Limits of the City of Wahoo. By interlocal agreement, the Wahoo Fire Department provides service to the area of the Wahoo Rural Fire District, which is different and separate from the Wahoo Fire Department. The Wahoo Rural Fire District maintains their own board and has levying authority in their assigned area. The funds raised with that taxing authority are used solely to support fire response services. This is done by providing equipment and supplies to the Wahoo Fire Department, who then stores, maintains, trains on, and operates the equipment and vehicles provided by the Rural District. The use of the Wahoo Rural Fire District's equipment and vehicles is not exclusive to the rural district, nor is the Wahoo Fire Department exclusive to the City Limits of Wahoo. All equipment and vehicles are used to provide the best service to all areas. In addition, the Wahoo Volunteer Fire Department provides mutual aid to other fire districts when requested.

The funding for the Wahoo Fire Department is provided by two main sources of revenue: 1) Local Property Tax and 2) Mutual Finance Organization funds. As allowed by Nebraska Statutes, there is an organized Saunders County Mutual Finance Organization (MFO). (Note: This is not the Saunders County Mutual Aid Organization). Per the statutes, the goal of the MFO is to "cooperate for the purposes of financing operational and equipment needs for fire protection, emergency response, or training within their joint areas of operation." In order to be eligible to receive MFO funding, we must belong to the Saunders County MFO and agree to levy a consistent property tax rate (not less than, not greater than) as all other members do. This does not include any funds levied for bonded projects. Therefore, the levy rate for the Wahoo Fire Department must be \$.04 per \$100 of value. In return the Fire Department receives approximately \$40,000 of MFO funding from the State of Nebraska (through the Saunders County MFO). The Wahoo Fire Department is the only fund of the City of Wahoo that has a specific levy rate set for the department. Each year when valuations of property increase, the funding of the fire department tax funding increases accordingly.

The expenses of the Wahoo Fire Department include four basic areas: 1) the training of the volunteer department members; 2) the maintenance and testing of all equipment and vehicles for the department, 3) the maintenance and operation of the Fire Hall facility, and 4) the purchase of replacement equipment and vehicles.

In late 2023 the City Council approved the purchase of a new engine truck which is expected to be delivered in January 2026, at a cost of \$928,000. This truck is being funded with monies set aside by the department for vehicle replacement, Manners Trust Funds, ARPA Funding, and the balance of approximately \$225,000 being covered by either Public Safety Bonds or local borrowing.

In addition to the needed trucks, the department must provide volunteers with the necessary safety gear and equipment as well as communication equipment. Each year the department replaces a portion of the equipment as needed.

### **Fund 108 – Wahoo Library**

This fund supports the operations of the Wahoo Public Library located at 637 N. Maple. The Wahoo Public Library supports educational as well as community engagement and interaction opportunities for all members of the public. The facility is open six days a week with the following hours: Monday-Wednesday – 9:00 a.m. to 7:50 p.m., Thursday – 9:00 a.m. to 6:50 p.m., Friday – 9:00 a.m. to 4:50 p.m., and Saturday – 9:00 a.m. to 12:50 p.m. The library maintains a collection of resources not only physically at the library facility, but also provides on-line access to thousands of additional resources through applications like Libby, Hoopla, and Newsbank, and provides programming for young and old alike, and all ages in between.

In addition to the support received by the City of Wahoo through property taxes, the Wahoo Library Foundation provides funding for the facility lease payment, facility improvements, property acquisition, computer and equipment replacement, and funding for special programs or collections. In 2026 the Foundation is moving forward with an addition to the Library to provide for an expanded children's area and adjoining family restroom, additional meeting spaces available for public use, and an overall re-assignment of the remaining space. Also, the musical instrument garden, which includes oversized musical instruments in a garden setting, will be installed in 2026. These were purchased using grant funds and a local donor support.

The primary source of funding for the Library is property tax revenue. Use of the library is free to any cardholder located in City Limits. For those outside of City Limits in Saunders County, a card can be acquired for a fee of \$25 per household. Small grants are secured by library staff for various activities or collections. In addition, the library staff work hard to receive and retain accreditation from the Nebraska Library Commission. The accreditation makes the library eligible for State Aid to public libraries, makes them eligible for grant funding for various opportunities, and makes them eligible for CDBG funding as well as USDA funding programs.

The Wahoo Library staff is made up of two full-time positions, and three part-time positions. The budget for FY 2025-26 does not include any major changes for the library operations.

### **Fund 109 – Federal Grant (Housing Rehab)**

In 2019 the City of Wahoo received a CDBG grant to be used for housing rehabilitation projects. One requirement of a CDBG project is that the funds may not be co-mingled with any other City funds, and must specifically be accounted for separate from other City Funds. This fund reflects all revenue and expenses for the Housing Rehab Grant. In FY 2024-25 the City receive re-payment of loaned/granted funds as property owners sold their property before fulfilling the obligation of the grant. A pro-rated portion of the original amount was re-paid to the City and is now eligible to be used again.

The City has also applied for CDBG Planning Grant funds for a downtown revitalization planning grant. If we are successful, the grant match (coming from Keno funds of \$10,000) will be transferred to this fund and the grant will be administered through this fund.

### **Fund 110 – Debt Service**

All property taxes collected which are to be used for the payment of general obligation bonds issued by the City of Wahoo are received and expended in this fund. In FY 2024-25, the amount of property taxes that levied to cover the general obligation debt payment amount was increased. As negotiated in the subdivision agreements for North Highlands and for Wilmer Ridge, the City agreed to pay for the

oversizing of streets, as needed, as well as the storm water improvements needed for the subdivision. Special assessments fund the majority of the infrastructure improvements for these subdivisions, and are being tracked so when a subdivision has been fully sold, that portion of the bonds can be paid off early.

#### **Fund 110-06 – TIF Projects**

All revenue received from the County Treasurer for any tax increment financing projects is accounted for in this fund. When payments are received on projects from the County Treasurer, payments are immediately made to the developer or note holder, or allocated to the specific infrastructure project debt as approved by the redevelopment agreement.

Current tax increment financed projects include: Wahoo State Bank, Sid Dillons, Omaha Steel Castings, JEO Consulting, and Bomgaars. Projects approved but which are not yet active include the Kennedy Apartments project and the Wahoo Super Project.

The property taxes received by this fund are not included as part of our property tax levy or ask.

#### **Fund 111 – Capital Improvements Fund**

This fund is used to record the revenues and expenses for large capital projects like North Highlands and Wilmer Ridge. Revenues include bond anticipation notes and interim borrowing, as well as those special assessments paid prior to the issuance of the permanent debt for the various projects. When a project is completed, and permanent financing has been issued, the special assessments collected to pay the permanent debt as well as the property tax collections to pay the general obligation costs of the project are moved to Fund 110.

In FY 2025-26 in the Capital Improvement Fund we will levy and receive the preliminary payments on the special assessments for both the Wilmer Ridge Subdivision and North Highlands Phase II.

#### **Fund 112 – Federal Grant Funds/FEMA Fund**

This fund is fund for the allocation and expense of federal grant funds and has most recently been used for the 2019 Flooding FEMA grant funds and projects. All 2019 Flooding projects have been completed, final payments were received in FY 2024-25 and the project is closed out. In FY 2024-25 we worked on the projects from the May 2024 Flooding. All projects have been completed, all money has been allocated, and we expect the final payment from FEMA and the State match from NEMA in October 2025. We are also working on the March 2025 winter storm and will have a small reimbursed project in FY 2025-26. All utility projects will be funneled through the Utility accounts..

#### **Fund 113 - Keno**

In the early 1990's the voters of the City of Wahoo approved the keno game to be operated in Wahoo. The City currently has one location where the keno game is offered to customers - Titles and the game is run by Four Sons Keno by contract. All keno funds must be used (by law) to support "community betterment" projects. In FY 2025-26, keno funds (\$10,000) are being allocated for the Downtown Revitalization Planning Process as the grant match, and funds will be used to support the purchase of parks equipment as needed (\$30,000).

### **Fund 114 – Solid Waste Fund**

The Solid Waste Fund generates revenue from the occupation tax that is in place on all garbage service in Wahoo. Each year solid waste haulers apply for a license to provide garbage service to residents. They submit the occupation tax to the City on a monthly or quarterly basis. In addition, the pasture/grass area is rented for baling which also generates funds for this department.

Staff of the City – primarily the Street Department – will be allocating the time they commit to the maintenance and operation of the site located east of town for the collection of trees, leaves, and grass clippings to this fund. The management of this site is a daily challenge for our department and to assist with that, \$20,000 has been included for either advanced access control, advanced camera systems, fencings, or whatever best solution is determined by the department and Council.

### **Fund 115 – Building and Zoning Fund**

The Building and Zoning funds supports the building inspection functions of the City as well as the zoning functions, including the Planning Commission and the Board of Adjustments for the City of Wahoo. This department employs one full-time Building and Zoning Administrator, who is supplemented with the occasional part-time assistant to fill in as needed.

Funding for this department comes primarily from license fees, building permit fees, and application fees for various zoning issues (conditional use permit, subdivision applications, etc.). There is a small amount of property tax (\$25,000) that is used to support this fund.

One large project that has been included in the budget for the past two years is an update to the City's Comprehensive Plan. This was included again this year and we hope this process can be coordinated with and in conjunction with the possible downtown revitalization planning grant opportunity (\$80,000). Prior to this planning process begin started, the City will bring a scope of services for approval to the Council.

### **Fund 116 – Economic Development**

This fund is used to support the Economic Development Office in Wahoo. When this support began, the City implemented an occupation tax on telecommunications to provide funding support. In addition, a lodging occupation tax is also collected and used to support the office. Each year the City contributes \$90,000 to this office to support their operations.

### **Fund 117 – Local Option Sales Tax – 1%**

In the late 1990's the City of Wahoo voters approved a 1% local option sales tax to be used for the operations of the City of Wahoo facilities and departments. This revenue stream continues to be a critical revenue stream supporting various operations. As required by Nebraska Statutes, any sales tax collected on the sale of motor vehicles is allocated to the Street Department for road improvements. The balance is received each month into this fund and distributed as a transfer to the other funds as per the budget document. Departments receiving sales tax funds transferred into the fund include: General (101), Police (102), Streets (103), Cemetery (104), Parks and Recreation (105), Library (108), Economic Development Office Support (116), and EMS (121). During the current fiscal year the upward trend of receipts that we have experienced over the past five years has flattened. There was no increase in budgeted receipts planned for FY 2025-26.

### **Fund 118 – Wahoo Aquatics Center Fund**

This fund was used for the collection of sales tax approved to pay for the construction of the Wahoo Aquatics Center. The debt for this was paid in full and the sales tax re-approved by voters for parks and recreation capital improvements. There remains a small balance to be used for any capital improvement needed for the facility. The fund is was closed out in FY 2024-25.

### **Fund 119 – ½ Cent Sales Tax for Capital Improvements**

In December 2015 the voters of the City of Wahoo approved an additional ½ cent sales tax to be used “to provide funds for City capital projects principally consisting of the improvement, development, and maintenance of parks and recreations facilities, each of which capital project shall be approved by the Mayor and City Council”. In April 2016, the ½ cent increase was implemented and since then, the City has been able to devote just over \$2,000,000 to capital projects of the parks and recreation department. Large projects completed with these funds include the renovation of Hackberry Ball Field #1 and the development of Fields #5 and #6. A complete listing of the project these funds have been used for (and allocated for) is included in this presentation packet.

The sales tax revenue for the City of Wahoo continues to grow at a steady rate. In FY 2022-23 it grew 7% and it is at 5% growth for FY 2023-24. As with all budgeting, our projections are low on revenue so we can ensure the projects that are included in the budget can be funded. The following projects are included in the budget for FY 2024-25:

#### **Priority Projects:**

- 1) Hackberry Park – Phase 3 (Lease to Own) Payment – \$145,665.86 (5th of 11) 10/15/25
- 2) Hackberry Park – (Field #5 Lighting) Payment – \$20,580.00 (9th of 10) 12/1/25
- 3) Forestry Management Plan Contract Work – Tree and Stump Removal – \$10,000
- 4) Hackberry Park – Shade Structure Panels (Field #1) - \$10,000
- 5) Sam Crawford Field – Renovation of backstop/concrete work - \$0,000 (added to existing making a total of \$150,000 allocated for this project)
- 6) Aquatics Center Projects – Resealing/caulking/patching, new floatables, new lounge chairs - \$30,000
- 7) Placek Park – New playground - \$150,000
- 8) Civic Center – Fitness and Weight Equipment - \$25,000

#### **Secondary Projects:**

- 1) Scout House (to be renamed Placek Pavilion) – Renovation and remodel - \$50,000
- 2) Civic Center/Senior Center Mechanical (HVAC, boiler, etc.) Replacement – \$30,000

#### **Carryover Project:**

- 1) Highlands Park – Final plan design sets and documents for park development - \$75,000

### **Fund 120 – III CORPS Drug Task Force**

The City of Wahoo was a member of an interlocal agency known as III CORPS. Member communities include the City of Fremont, City of Blair, Dodge County, Cuming County, Saunders County, and Washington County. The City of Wahoo did handle all finances for III CORPS including deposit of member contributions and payment of all invoices for the agency. In FY 2024-25 all accounting responsibilities and fund balances were transferred to Saunders County.

## **Fund 121 – Emergency Medical Services**

The City of Wahoo EMS Department provides emergency medical services not only for the City of Wahoo but also for the Wahoo Rural Fire District, Weston Rural Fire District, and a part of the Colon Rural Fire District. In addition, the Wahoo EMS Department responds to mutual aid calls by other departments as needed.

The Wahoo EMS Department employs an EMS Director, two full-time paramedics, and approximately five part-time paramedics. Between these employees the EMS Department provides 24-hour paramedic services to our area. In addition, the EMS Department relies on volunteer EMTs to be able to run a call. It is mandatory that there are two individuals on the squad before it leaves the station. The Department has been making between 900 and 1,000 calls per year. It has been the experience of the Department that call volume never decreases, but instead is on an upward trend each year.

The EMS Department is funded primarily with two sources of revenue. The first is the revenue that comes from billing to patients. The City contracts with One Billing Solutions to complete all billing to insurance companies, Medicare/Medicaid, and to patients. All revenue generated comes back to the EMS Department fund and is used to support operations. The second source of revenue is property taxes. This property tax revenue comes only from the property owners of Wahoo, with no property tax revenue coming from outside the City Limits of Wahoo even though service is provided in those areas.

Equipment needed by the department includes various pieces of medical equipment including cots and patient loading equipment, LUCAS chest compression device, electronic equipment for logging patient care, etc. The Department has two ambulances and an emergency early-response vehicle. While it is not much, \$35,000 is being set aside for vehicle/equipment replacement this fiscal year.

## **Fund 122 – Chestnut Street Project and Debt**

This fund is used to segregate the sales tax collected from the additional ½ cent approved by the voters to fund the Chestnut Street improvements completed in 2022.

Historically local option sales tax has experienced steady annual growth between 3% and 5% each year. Throughout FY 2024-25 sales tax revenue growth has slowed leading to a flat budget amount for FY 2025-26. Surplus funds are invested as they become available.

When the sales tax issue was put to the voters the question was stated as follows:

*“Shall the governing body of the incorporated municipality – the City of Wahoo - increase the local sales and use tax rate by an additional one-half of one percent (½%) from the current rate of one and one-half percent (1 ½%) to a rate of two percent (2%) and impose a sales and use tax at the increased rate upon the same transactions within such municipality on which the State of Nebraska is authorized to impose a tax, with all revenues generated by the additional one-half of one percent (½%) to be used for public infrastructure improvements, including the Chestnut Street Project?”*

This was approved by the voters and went into effect on April 1, 2019. During the construction of the project the City was able to use bond anticipation notes as well as internal borrowing from the Utilities to keep interest costs low. When the project was complete, and the City secured permanent financing, we were able to borrow \$4,255,000 with an interest rate ranging from 0.35% to 1.85%. These bonds are available for early call in April 2026.

Because the interest rate is so low, the Finance Committee is supportive of using the surplus money generated by the ½ cent sales tax (above and beyond what is needed to make the annual debt service payment) to complete additional public infrastructure projects as allowed by the sales tax ballot language. No specific use of the surplus dollars has been determined, but as we approach the early call date of April 2026 further discussions will be held by the Council.

### **Fund 123 – ARPA Funds**

This fund is for the ARPA funds that were received by the City of Wahoo to cover some of the financial impacts of COVID 19 for our community. Because we received less than \$10,000,000, we are able to use these funds as we see best fit for the community. Project these dollars have been spent on include the following:

- \$300,000 for the 2022 Water Project improvements that took place on Linden and Beech Streets,
- \$5,062 for the purchase of the printer to print employee identification cards for our emergency management system, .
- \$320,863 recovery of lost revenue for the Parks and Recreation Department and the Senior Center.
- \$178,105 allocated to the purchase of the new Fire Engine for the Wahoo Department which is expected to serve the community for the next 20-25 years.

All compliance reports have been submitted as required, and the final closeout of reporting will be completed in April 2026.



# CITY OF WAHOO

Joint Public Hearing – Monday, Sept. 22, 2025

- 2025-26 Property Tax Request: \$2,481,684.31
- The total assessed value of property differs from last year's total assessed value by: 9.45%
- The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be \$.472298 per \$100 of assessed value.
- The City of Wahoo proposes to adopt a property tax rate that will cause its tax rate to be \$.507838 per \$100 of assessed value.
- Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Wahoo will decrease last year's by 19%
- To obtain information regarding the increase in property tax request, citizens may contact City of Wahoo at 402-443-3222, or by email to [Harrell@wahoo.ne.us](mailto:Harrell@wahoo.ne.us)





**Property Tax Levy Rate**

	<b>2023</b>	<b>2024</b>	<b>2025</b>
General Fund	0.463077	0.460942	0.455656
Debt Services	0.047760	0.055994	0.052182
TOTAL	0.510837	0.516936	0.507838

**Property Tax Levy Amount**

	<b>2023</b>	<b>2024</b>	<b>2025</b>
General Fund	\$ 1,958,571	\$ 2,058,011	\$ 2,226,684
Debt Services	\$ 202,000	\$ 250,000	\$ 255,000
TOTAL	\$ 2,160,571	\$ 2,308,011	\$ 2,481,684



## FY 2025-26 Summary Budget Report for City of Wahoo

	FY 2022-23 ACTUAL 9/30/2023	FY 2023-24 ACTUAL 9/30/2024	FY 2025-25 ESTIMATED 9/30/2025	FY 2024-25 BUDGET 9/30/2025	FY 2025-26 BUDGET 9/30/2026
<b>Expenses</b>					
<b><u>PAYROLL</u></b>					
Wages	\$ (2,436,530)	\$ (2,423,465)	\$ (2,760,247)	\$ (2,850,300)	\$ (3,015,500)
Overtime	\$ (49,637)	\$ (69,297)	\$ (75,864)	\$ (79,000)	\$ (98,000)
Benefits	\$ (814,881)	\$ (700,833)	\$ (768,122)	\$ (980,150)	\$ (969,550)
Worker's Comp	\$ (79,764)	\$ (86,210)	\$ (96,055)	\$ (88,700)	\$ (90,600)
Contracted Labor	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ (3,380,811)</b>	<b>\$ (3,279,806)</b>	<b>\$ (3,700,288)</b>	<b>\$ (3,998,150)</b>	<b>\$ (4,173,650)</b>
<b><u>OPERATING</u></b>					
Rent - Land, Bldg, & Equip	\$ (38,896)	\$ (39,461)	\$ (41,952)	\$ (39,900)	\$ (57,900)
Recreation Services	\$ (6,604)	\$ (8,807)	\$ (3,116)	\$ (5,750)	\$ (5,750)
Contracted Billing Fees	\$ (64,053)	\$ (50,578)	\$ (44,758)	\$ (53,000)	\$ (45,000)
Supplies	\$ (132,976)	\$ (142,271)	\$ (134,756)	\$ (188,250)	\$ (180,550)
Supplies - Reimbursable	\$ (126,290)	\$ (133,847)	\$ (129,151)	\$ (129,500)	\$ (130,500)
Library Materials	\$ (25,350)	\$ (27,561)	\$ (25,161)	\$ (28,500)	\$ (29,500)
Maintenance	\$ (408,582)	\$ (460,573)	\$ (483,778)	\$ (458,700)	\$ (527,450)
Education/Training	\$ (22,265)	\$ (19,155)	\$ (31,093)	\$ (40,750)	\$ (33,250)
Memberships	\$ (7,946)	\$ (27,072)	\$ (27,832)	\$ (30,500)	\$ (31,100)
Insurance	\$ (184,951)	\$ (214,327)	\$ (244,037)	\$ (221,550)	\$ (247,050)
Utilities	\$ (212,262)	\$ (207,014)	\$ (209,990)	\$ (210,350)	\$ (213,850)
Fuel Expense	\$ (77,381)	\$ (71,147)	\$ (58,657)	\$ (82,200)	\$ (77,000)
Fees and Taxes	\$ (48,631)	\$ (57,236)	\$ (57,359)	\$ (56,000)	\$ (53,500)
Nuisance Abatement Expenses	\$ (11,626)	\$ (3,177)	\$ (293)	\$ (7,500)	\$ (5,000)
Sales Tax Refund (LB 775 Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ (180,915)	\$ (174,949)	\$ (156,280)	\$ (165,920)	\$ (169,350)
<b>Subtotal</b>	<b>\$ (1,548,728)</b>	<b>\$ (1,637,174)</b>	<b>\$ (1,648,213)</b>	<b>\$ (1,718,370)</b>	<b>\$ (1,806,750)</b>
<b><u>PROFESSIONAL SERVICES</u></b>					
Attorney	\$ (26,821)	\$ (27,692)	\$ (23,892)	\$ (34,000)	\$ (34,375)
Engineering	\$ (154,594)	\$ (184,685)	\$ (44,769)	\$ (175,000)	\$ (105,000)
Appraisal	\$ -	\$ -	\$ -	\$ -	\$ -
Accountant	\$ (16,500)	\$ (18,000)	\$ (22,000)	\$ (18,000)	\$ (22,000)

## FY 2025-26 Summary Budget Report for City of Wahoo

	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2025-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 BUDGET
Other Consultant	\$ (32,376)	\$ (43,658)	\$ (33,454)	\$ (99,000)	\$ (102,200)
<b><i>Subtotal</i></b>	<b>\$ (230,291)</b>	<b>\$ (274,034)</b>	<b>\$ (124,115)</b>	<b>\$ (326,000)</b>	<b>\$ (263,575)</b>
<b><u>ECONOMIC DEVELOPMENT SUPPORT</u></b>	<b>\$ (90,000)</b>	<b>\$ (90,000)</b>	<b>\$ (90,000)</b>	<b>\$ (90,000)</b>	<b>\$ (90,000)</b>
<b><u>CDBG REVOLVING LOAN FUND</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>GRANT EXPENSE</u></b>	<b>\$ (460,319)</b>	<b>\$ (741,222)</b>	<b>\$ (215,643)</b>	<b>\$ (178,105)</b>	<b>\$ (103,000)</b>
<b><u>III CORPS EXPENSE</u></b>	<b>\$ (122,106)</b>	<b>\$ (305,472)</b>	<b>\$ (625,532)</b>	<b>\$ (203,000)</b>	<b>\$ -</b>
<b><u>DEBT SERVICE</u></b>					
Principal	\$ (1,495,000)	\$ (475,000)	\$ (615,000)	\$ (615,000)	\$ (605,000)
Interest	\$ (96,266)	\$ (217,392)	\$ (228,139)	\$ (228,141)	\$ (218,911)
Debt Payment for Utilities (reimbursed)	\$ (532,555)	\$ (562,963)	\$ (576,190)	\$ (576,190)	\$ (149,440)
Direct Borrowing Payments	\$ (235,683)	\$ (235,683)	\$ (256,392)	\$ (235,684)	\$ (214,846)
Bond Financing Expenses	\$ (37,210)	\$ -	\$ -	\$ -	\$ -
<b><i>Subtotal</i></b>	<b>\$ (2,396,715)</b>	<b>\$ (1,491,038)</b>	<b>\$ (1,675,721)</b>	<b>\$ (1,655,015)</b>	<b>\$ (1,188,197)</b>
<b><u>CAPITAL OUTLAY</u></b>					
Office Furniture & Equipment / Computer	\$ (24,935)	\$ (22,913)	\$ (23,361)	\$ (28,400)	\$ (19,700)
Vehicles	\$ (169,864)	\$ (90,493)	\$ (734,708)	\$ (988,350)	\$ (769,316)
Other Equipment / Communication	\$ (421,459)	\$ (246,383)	\$ (178,037)	\$ (162,500)	\$ (169,500)
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Structures, Building & Improv.	\$ (236,836)	\$ (134,483)	\$ (383,198)	\$ (1,584,000)	\$ (813,500)
Infrastructure / Subdivisions	\$ (1,968,142)	\$ (1,249,449)	\$ (603,309)	\$ (1,480,000)	\$ (200,000)
Lake Wanahoo	\$ -	\$ -	\$ -	\$ -	\$ -
<b><i>Subtotal</i></b>	<b>\$ (2,821,236)</b>	<b>\$ (1,743,721)</b>	<b>\$ (1,922,613)</b>	<b>\$ (4,243,250)</b>	<b>\$ (1,972,016)</b>
<b><u>TIF EXPENSES</u></b>	<b>\$ (383,553)</b>	<b>\$ (382,270)</b>	<b>\$ (364,425)</b>	<b>\$ (310,734)</b>	<b>\$ (376,445)</b>
<b><u>TRANSFERS OUT</u></b>	<b>\$ (2,856,328)</b>	<b>\$ (1,472,702)</b>	<b>\$ (1,644,054)</b>	<b>\$ (1,641,183)</b>	<b>\$ (1,647,500)</b>
<b>TOTAL EXPENSES</b>	<b>\$ (14,290,086)</b>	<b>\$ (11,417,440)</b>	<b>\$ (12,010,604)</b>	<b>\$ (14,363,807)</b>	<b>\$ (11,621,133)</b>

## FY 2025-26 Summary Budget Report for City of Wahoo

	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2025-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 BUDGET
<b>Revenues</b>					
<b>GRANTS</b>					
Grant Proceeds	\$ 242,397	\$ 152,980	\$ 598,306	\$ 100,000	\$ 170,500
Grant Matching Funds	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 242,397</b>	<b>\$ 152,980</b>	<b>\$ 598,306</b>	<b>\$ 100,000</b>	<b>\$ 170,500</b>
<b>STATE</b>					
Highway Allocation	\$ 653,215	\$ 680,693	\$ 685,626	\$ 711,521	\$ 688,172
Motor Vehicle Fees	\$ 44,236	\$ 48,405	\$ 45,972	\$ 48,500	\$ 48,500
Pro-Rata	\$ 4,316	\$ 4,571	\$ 4,842	\$ 4,500	\$ 4,500
State Aid	\$ -	\$ 1,701	\$ 1,706	\$ 1,700	\$ 1,700
Municipal Equalization Tax	\$ 127,915	\$ 73,406	\$ 122,613	\$ 122,615	\$ 202,000
Mutual Finance Org. Funds	\$ 41,716	\$ 46,347	\$ 46,499	\$ 45,000	\$ 45,000
<b>Subtotal</b>	<b>\$ 871,398</b>	<b>\$ 855,123</b>	<b>\$ 907,258</b>	<b>\$ 933,836</b>	<b>\$ 989,872</b>
<b>LOCAL</b>					
Charge for Services/Sales	\$ 852,514	\$ 747,652	\$ 596,956	\$ 636,875	\$ 585,675
Sale of Lots	\$ 11,600	\$ 6,400	\$ 12,200	\$ 14,000	\$ 14,000
Fines & Fees	\$ 3,525	\$ 1,930	\$ 1,470	\$ 3,350	\$ 3,100
Licenses & Permits	\$ 110,513	\$ 98,514	\$ 96,663	\$ 112,800	\$ 100,600
Franchise/Occupation Tax	\$ 321,021	\$ 314,983	\$ 307,110	\$ 323,500	\$ 331,500
Investment Income	\$ 38,296	\$ 86,800	\$ 103,411	\$ 69,720	\$ 74,850
Reimbursements	\$ 846,420	\$ 1,007,087	\$ 953,786	\$ 953,240	\$ 366,440
Donations	\$ 132,845	\$ 218,842	\$ 791,998	\$ 762,000	\$ 80,000
Miscellaneous Revenue	\$ 42,742	\$ 44,711	\$ 52,485	\$ 46,800	\$ 50,300
Keno Revenue	\$ 26,458	\$ 74,587	\$ 33,283	\$ 60,000	\$ 35,000
Programs & Admissions	\$ 561,928	\$ 576,112	\$ 571,965	\$ 552,450	\$ 570,500
Local Sales Tax	\$ 1,894,861	\$ 1,988,821	\$ 1,963,439	\$ 1,986,000	\$ 1,971,000
<b>Subtotal</b>	<b>\$ 4,842,721</b>	<b>\$ 5,166,439</b>	<b>\$ 5,484,766</b>	<b>\$ 5,520,735</b>	<b>\$ 4,182,965</b>
<b>COUNTY COLLECTED TAXES</b>					
Property Tax	\$ 1,820,990	\$ 1,990,447	\$ 2,163,313	\$ 2,308,011	\$ 2,481,684
Homestead Exemption	\$ 110,689	\$ 133,296	\$ 143,604	\$ -	\$ -

## FY 2025-26 Summary Budget Report for City of Wahoo

	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2025-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 BUDGET
Motor Vehicle Tax	\$ 131,112	\$ 138,829	\$ 143,336	\$ 141,600	\$ 146,400
County Road Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Property Tax Relief	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 2,062,791</b>	<b>\$ 2,262,572</b>	<b>\$ 2,450,253</b>	<b>\$ 2,449,611</b>	<b>\$ 2,628,084</b>
<b><u>SPECIAL ASSESSMENTS</u></b>	<b>\$ 626,230</b>	<b>\$ 378,423</b>	<b>\$ 214,447</b>	<b>\$ 730,000</b>	<b>\$ 841,000</b>
<b><u>CDBG REVOLVING LOAN FUND</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>III CORP REVENUE</u></b>	<b>\$ 236,446</b>	<b>\$ 101,439</b>	<b>\$ 252,695</b>	<b>\$ 203,000</b>	<b>\$ -</b>
<b><u>TIF REVENUE</u></b>	<b>\$ 422,508</b>	<b>\$ 316,207</b>	<b>\$ 329,695</b>	<b>\$ 320,000</b>	<b>\$ 319,500</b>
<b><u>BORROWED FUNDS</u></b>					
Loan Proceeds	\$ 2,420,000	\$ -	\$ -	\$ 900,000	\$ -
Bond Proceeds	\$ 1,365,000	\$ 39,000	\$ -	\$ -	\$ 232,000
<b>Subtotal</b>	<b>\$ 3,785,000</b>	<b>\$ 39,000</b>	<b>\$ -</b>	<b>\$ 900,000</b>	<b>\$ 232,000</b>
<b><u>TRANSFERS IN</u></b>	<b>\$ 2,817,328</b>	<b>\$ 1,472,702</b>	<b>\$ 1,647,848</b>	<b>\$ 1,641,183</b>	<b>\$ 1,632,500</b>
<b>TOTAL REVENUE</b>	<b>\$ 15,906,819</b>	<b>\$ 10,744,886</b>	<b>\$ 11,885,268</b>	<b>\$ 12,798,365</b>	<b>\$ 10,996,421</b>
<b>AFFECT ON CASH BALANCE</b>	<b>\$ 1,616,733</b>	<b>\$ (672,554)</b>	<b>\$ (125,336)</b>	<b>\$ (1,565,442)</b>	<b>\$ (624,712)</b>
Beginning Cash Balance	\$ 3,729,990	\$ 5,346,723	\$ 4,674,170	\$ 4,674,170	\$ 4,548,834
Revenues	\$ 15,906,819	\$ 10,744,886	\$ 11,885,268	\$ 12,798,365	\$ 10,996,421
Expenses	\$ (14,290,086)	\$ (11,417,440)	\$ (12,010,604)	\$ (14,363,807)	\$ (11,621,133)
Ending Cash Balance	\$ 5,346,723	\$ 4,674,170	\$ 4,548,834	\$ 3,108,728	\$ 3,924,122



Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
<b>GENERAL FUND</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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

## CITY OF WAHOO

## BUDGET DETAIL - FY 2025-26

Period 00/25 (10/01/2025) - 09/26 (09/30/2026)

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.						
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						
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.						
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

NEGATIVE NUMBER = REVENUE (So negative total at end of FY means more revenue was collected than expended for that FY.)

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
<b>POLICE FUND</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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.						
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.						

CITY OF WAHOO		BUDGET DETAIL - FY 2025-26				
		Period 00/25 (10/01/2025) - 09/26 (09/30/2026)				
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
<b>STREET FUND</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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
<b>STREET LIGHT</b>						
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
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Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
<b>CEMETERY FUND</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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
<b>PARKS &amp; RECREATION FUND</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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
<b>CIVIC CENTER</b>						
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
<b>SENIOR CENTER</b>						
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
<b>FIRE FUND</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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.						
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.						
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.						
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.						
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
<b>LIBRARY FUND</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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.						
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 HVAC Preventative Maintenance Agreement. This would be a biannual inspection at a cost of \$3,040.						
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
<b>FEDERAL GRANT FUND (HSG REHAB)</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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. Receipts 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
<b>DEBT SERVICE FUND</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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						
<b>TAX INCREMENT FINANCING</b>						
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
<b>CAPITAL IMPROVEMENT FUND</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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).						
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
<b>FED GRANT/FEMA/NEMA FUND</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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 Wanhoo 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
<b>KENO LOTTERY FUND</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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
<b>SOLID WASTE FUND</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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
<b>BUILDING &amp; ZONING FUND</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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
<b>ECONOMIC DEVELOPMENT</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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
<b>LOCAL OPTION SALES TAX FUND</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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
<b>1/2 CENT SALES TAX - CAP IMPR</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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
<b>III CORPS TASK FORCE</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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.						
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

## CITY OF WAHOO

## BUDGET DETAIL - FY 2025-26

Period 00/25 (10/01/2025) - 09/26 (09/30/2026)

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
<b>EMS</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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.						

NEGATIVE NUMBER = REVENUE (So negative total at end of FY means more revenue was collected than expended for that FY.)

## CITY OF WAHOO

## BUDGET DETAIL - FY 2025-26

Period 00/25 (10/01/2025) - 09/26 (09/30/2026)

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

NEGATIVE NUMBER = REVENUE (So negative total at end of FY means more revenue was collected than expended for that FY.)

Account Number	Account Title	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2024-25	Budget 2025-26
<b>CHESTNUT STREET PROJECT</b>						
<b>ADMINISTRATIVE &amp; GENERAL</b>						
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



## FY 2025-26 DEBT SERVICE PAYMENTS

Bonded Debt Service - FY 2025-26				Beginning Principal Balance
<b>Funded with GO Property Tax Levy</b>				
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
North Highlands Subdivision - GO Portion	\$ 19,262.50	\$ 8,834.37	\$ 28,096.87	\$ 209,375.00
Wilmer Ridge Subdivision - GO Portion	\$ -	\$ 13,716.56	\$ 13,716.56	\$ 342,914.00
Chestnut Street/23rd Street	\$ 185,000.00	\$ 27,135.00	\$ 212,135.00	\$ 1,630,000.00
			\$ 253,948.43	\$ 2,182,289.00
<b>Funded by TIF Revenue</b>				
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
J Road - Sid Dillon TIF Project	\$ 20,000.00	\$ 4,995.00	\$ 24,995.00	\$ 185,000.00
12th Street - Omaha Steel	\$ 60,000.00	\$ 405.00	\$ 60,405.00	\$ 60,000.00
			\$ 85,400.00	\$ 245,000.00
<b>Funded by Assessments</b>				
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
North Highlands Subdivision	\$ 95,737.50	\$ 43,908.13	\$ 139,645.63	\$ 1,040,625.00
Wilmer Ridge Subdivision	\$ -	\$ 83,083.44	\$ 83,083.44	\$ 2,077,086.00
			\$ 222,729.07	\$ 3,117,711.00
<b>Funded by 1/2 Cent Sales Tax</b>				
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
Chestnut Street	\$ 305,000.00	\$ 42,231.25	\$ 347,231.25	\$ 3,350,000.00
			\$ 347,231.25	\$ 3,350,000.00
<b>Funded by Utilities</b>				
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
Original Wastewater Treatment Plant	\$ 95,000.00	\$ 736.25	\$ 95,736.25	\$ 95,000.00
Sand Creek Sewer	\$ 10,000.00	\$ 43,700.00	\$ 53,700.00	\$ 990,000.00
			\$ 149,436.25	\$ 1,085,000.00
<b>Total</b>			<b>\$ 1,058,745.00</b>	<b>\$ 9,980,000.00</b>
Other Borrowings Debt Service - FY 2025-26				Beginning Principal Balance
<b>Funded with Capital Improvement 1/2 Cent Sales tax</b>				
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
Hackberry Ball Field Lease Pmt (5 of 11)	\$ 129,542.25	\$ 16,123.61	\$ 145,665.86	\$ 954,060.00
Hackberry Ball Field #5 Lighting (10 of 10)	\$ 20,581.79	\$ 126.94	\$ 20,708.73	\$ 20,581.79
			\$ 166,374.59	
<b>Funded with GO Property Tax Levy</b>				
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
West Service Center (USDA Loan)	\$ 21,206.07	\$ 7,620.93	\$ 28,827.00	\$ 539,632.60
Additional 1/10th (for first 10 years)	\$ 2,883.00	\$ -	\$ 2,883.00	
			\$ 31,710.00	
<b>Funded with Donation from Wahoo Library Foundation</b>				
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
Wahoo Public Library (USDA Loan)	\$ 19,483.00	\$ 29,117.00	\$ 48,600.00	\$ 655,901.88
			\$ 48,600.00	
<b>Funded with Donation from Wahoo Community Foundation</b>				
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
Hackberry Ball Field #5 Lighting	\$ 10,000.00	\$ -	\$ 10,000.00	
			\$ 10,000.00	
<b>Total</b>			<b>\$ 256,684.59</b>	<b>\$ 2,170,176.27</b>
<b>TOTAL DEBT PAYMENTS</b>			<b>\$ 1,315,429.59</b>	<b>\$ 12,150,176.27</b>



## Capital Expenditure Highlights

### General Fund

\$ 2,500	Replacement computer for City Clerk position
\$ 12,000	Communication improvements - website update, credit card processing at City Hall, mass notification system

### Police Fund

\$ 10,000	Upgrade to County RMS system (will no longer have to pay for JDS - \$2,500 per year)
\$ 60,000	Equipment and Vehicle setaside (10/1/25 balance is approx. \$63K)

### Street

\$ 110,000	Purchase LED Street Light replacement heads - use grant funding
\$ 100,000	Engineer - for street projects; work on downtown improvement plan
\$ 200,000	Resurfacing and Street Maintenance
\$ 1,200	Replacement of staff computer
\$ 150,000	Vehicle replacement/upgrades
\$ 50,000	Equipment replacement/upgrades
\$ 5,000	Building Improvements as needed

### Cemetery

\$ 20,000	1,000 hours - part-time help at cemetery during mowing season
\$ 10,000	Equipment - either mower or UTV

### Parks & Recreation

\$ 20,000	Equipment
\$ 30,000	Parks Maintenance Equipment - Funded with Keno Funds
\$ 745,000	Direct Support for operations

### Fire Department

\$ 3,000	Increase in stipend budget for 2026 monthly stipend for Command Staff
\$ 534,316	Final Payment on Fire Engine. \$232,000 must come from local borrowing or PS Bonds
\$ 25,000	Replacement of Bunker Gear for members
\$ 10,000	Replacement of radios as needed
\$ 50,000	Construction of training center at WWTP (containers) - funded with Manske Trust Funds

### Library

\$ 2,500	Replacement of computer equipment as needed
\$ 6,500	Replacement of HVAC Unit if needed

### Federal Grant Fund - Housing Rehab & CDBG

	DTR Planning Document (contingent on grant receipt). Grant = \$53,000, Grant Matching funds = \$10,000 from Keno)
\$ 63,000	
\$ 20,000	Reuse of Housing Rehab Loan Funds

### Solid Waste Fund

\$ 10,000	For installation of monitoring system or in combination with other \$\$ in this fund for site control
\$ 10,000	For fencing or gating, or in combination with other \$\$ in this fund for site control

### Building & Zoning

\$ 80,000	Comprehensive Plan upgrade (and future land use map extension)
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### Econ Dev

\$ 90,000	Continued support of Econ Dev Office
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**1/2 Cent Sales Tax for Capital Improvements**

\$ 10,000	Forestry Management
\$ 100,000	Public Safety Improvements/City Hall Update
\$ 10,000	Hackberry Park Shade Panel
\$ 150,000	Sam Crawford Backstop renovation
\$ 30,000	Aquatics Center - floats, lounge chairs
\$ 150,000	Placek Park Playground
\$ 25,000	Civic Center Fitness and Weight Equipment
\$ 75,000	Highland Park Final Plans
\$ 50,000	Scout House Renovation
\$ 30,000	Civic Center/Sr. Center HVAC

**EMS**

\$ 35,000	Vehicle/equipment replacement as needed
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\$ 3,095,016	<b>TOTAL</b>
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