

**2025 BUDGET
GENERAL FUND**

REVENUE

Account Code	Description	2020		2021		2022		2023		2024		2025		
		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	
	Beginning Balance	230,793		142,627		219,488		350,750		386,873		310,000		325,440
301.100	Real Estate Taxes - Current	338,207	331,030	365,186	360,464	7,299	11,197	18,851	15,000	109,131	5,000	5,000	406,000	9,000
301.200	Real Estate Taxes - Prior Year	6,057	4,611	15,616	12,121	6,008	1,067	2,153	1,500	643	1,000	1,000	5,000	1,000
301.400	Real Estate Taxes - Delinquent	16,055	24,868	22,121	38,557	346,095	91	50,258	13	2,221	1,500	1,500	25,000	25,000
301.600	Real Estate Taxes - Fire Current									33,790	356,569	260,000	340,000	340,000
310.010	Per Capita Taxes - Current	5,964	4,245	5,655	6,008	110,133	1,607	49,314	49	1,607	100	100	19,000	1,000
310.020	Per Capita Taxes - Prior Year	1,260	1,034	1,106	1,067	5,780	2,295	45,000	100	5,780	5,000	5,000	50,000	5,000
310.030	Per Capita Taxes - Delinquent	1,271	1,507	2,717	2,153	643	2,221	102	102	2,221	1,000	1,000	1,000	1,000
310.100	Real Estate Transfer Tax	23,155	38,306	27,124	38,557	33,790	356,569	49,314	49	2,221	1,500	1,500	25,000	25,000
310.210	Earned Income Taxes - Current	300,896	290,266	331,558	346,095	1,607	1,607	50,258	13	1,607	100	100	340,000	340,000
310.220	Earned Income Taxes - Prior Year	943	1,200	518	91								260,000	260,000
310.230	Earned Income Taxes - Delinquent												100	1,000
310.510	LST Tax - Current Year	42,838	43,915	48,156	50,258	1,607	1,607	50,258	13	1,607	100	100	50,000	50,000
310.520	LST Tax - Prior Year	12	164	102	13					49	49	49	50,000	50,000
310.530	LST Tax - Delinquent		116										100	100
321.800	Cable Television Franchise	38,299	38,062	36,194	34,727	30,071	3,768	30,071	27,000	3,768	4,000	4,000	30,000	30,000
331.110	Vehicle Code Violations	7,722	6,356	4,642	5,973	270	2,295	3,000	200	2,295	200	200	4,000	4,000
331.120	Ordinance & Code Violations	90	6,915	2,429	6,865	270	2,295	3,000	200	2,295	200	200	2,500	2,500
331.130	DUI Fines	7,643	313	2,187	222	222	222	222	222	222	222	222	200	200
341.000	Interest Earnings	1,500	78	78	78	78	78	78	78	78	78	78	200	200
342.000	Rent	153											78	78
351.020	Police Vest Grant													
351.610	Police Grant	4,500	151,863	3,000	1,250	1,199	1,199	1,199	78	1,199	78	78	78	78
351.990	Other Federal Operating Grants													
354.120	Tree Grant			472										
354.200	Recycling Grant	1,679	1,260	1,621	2,434	1,500	1,500	1,500	700	1,500	700	700	1,500	1,500
355.010	Public Utility Realty Tax	731	748	721	743	786	400	786	400	786	400	400	750	750
355.040	Alcoholic Beverages Licenses	400	57,567	62,165	58,279	62,785	50,000	50,000	400	62,785	50,000	50,000	400	400
355.050	Municipal Pension - State Aid	39,391	11,946	14,282	14,284	14,469	14,280	14,469	14,280	14,469	14,280	14,280	56,624	56,624
355.070	Foreign Fire Insurance Premium Tax	13,360											14,280	14,280
355.150	Pavilion Income				2,100	2,075	2,075	2,075	2,075	2,075	2,075	2,075	14,280	14,280
357.030	County Liquid Fuels Tax Grants	10,794	10,935	7,599	8,019	8,097	7,500	8,097	7,500	8,097	7,500	7,500	8,000	8,000
361.300	Zoning Fees	460	49	330	1,208	1,380	300	1,380	300	1,380	300	300	500	500
361.500	Sale of Supplies	2,564	1,926	1,337	1,529	1,370	1,000	1,370	1,000	1,370	1,000	1,000	1,200	1,200
362.100	Special Police Services	10,379	24,308	13,823	8,326	9,279	10,000	9,279	10,000	9,279	10,000	10,000	8,000	8,000
362.110	Accident Reports	45	150	90	75	120	50	120	50	120	50	50	50	50

Account Code	Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2024 BUDGET	2025 BUDGET
362.410	Building Permits	1,394	691	650	18,354	1,214	1,000	1,000
380.000	Miscellaneous Revenue	2,877	1,213	664	18,215	890	1,000	1,000
391.100	Proceeds from sale of assets	7,000		7,943				
392.060	Transfer from Water Fund	17,756	26,569	25,695				
392.080	Transfer from Sewer Fund	28,938	39,872	38,000				
392.090	Transfer from Liquid Fuels		236,116					
392.360	Transfer from Equipment Dep.			37,318				
392.370	Transfer from Risk Management				307,380			
395.000	Refunds of Prior Year Expenses	3,554	8,689	3,574	3,250	3,552	3,250	3,250
395.100	Refund of Current Year Expenses		280		1,004	156		
	REVENUE TOTALS	1,168,679	1,509,794	1,305,811	1,666,684	1,482,693	1,267,089	1,425,072
	EXPENSES							
	ADMINISTRATIVE EXPENSES							
400.100	Salaries & Wages - Office	21,602	22,849	21,739	21,331	23,411	32,535	40,240
400.110	Wages - Council	5,160	5,640	5,640	5,640	5,700	5,760	5,760
400.200	Office Supplies	1,445	1,350	704	1,468	1,668	1,500	1,700
400.300	Other Services & Charges	157	875	435	742	1,244	500	500
400.302	Education	150	948	895	834	250	1,000	1,000
400.310	Professional Services	150						
400.311	Auditing Services	4,800	4,900	4,670	4,936	5,200	5,000	5,300
400.313	Engineering Services	1,091	1,520	736	9,385	665	1,000	1,000
400.314	Legal Services	8,857	15,092	7,042	9,385	11,882	10,000	12,000
400.318	Annual Contracts	4,012	3,785	4,120	4,828	5,315	4,800	5,500
400.325	Postage	1,630	2,462	1,997	1,975	1,498	2,000	2,000
400.331	Travel Expense	216	285	132	200	514	300	500
400.340	Advertising & Printing	2,818	1,981	3,054	2,714	3,664	3,000	4,500
400.367	Recycling							
400.420	Dues/Subscriptions/Memberships	1,183	942	609	921	1,883	1,000	1,200
	SUBTOTAL	53,271	62,629	51,036	55,709	62,892	68,395	81,200
	TAX COLLECTOR							
403.110	Wages - Tax Collector	14,059	13,622	15,501	14,994	19,339	19,000	21,000
403.200	Supplies - Tax Collector	200	296	212	100	100	300	300
403.300	Other Services & Charges	80	605	290	924	1,053	100	100
403.325	Postage	582		581			800	1,100
403.530	ECTCC	40						
	SUBTOTAL	14,961	14,523	16,585	16,017	20,492	20,200	22,500

BUILDING EXPENSES		2020	2021	2022	2023	2024	2024	2025
Account Code	Description	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
409.100	Salaries & Wages - Building	1,368	1,722	1,781	1,778	2,406	3,120	3,120
409.200	Supplies	407	153	412	396	448	500	500
409.226	Cleaning Supplies	209	312	326	265	176	400	400
409.260	Small Tools and Minor Equip							5,000
409.300	Other Services and Charges	36	259	175	46	148	100	100
409.320	Communications	1,810	1,920	1,575	2,006	2,239	3,200	2,500
409.361	Electricity	3,161	3,705	4,080	3,281	3,261	3,500	4,000
409.362	Gas	1,986	2,091	2,926	4,016	2,392	4,000	3,000
409.370	Building Repairs & Maintenance	1,004	1,663	3,983	18,394	1,207	5,000	10,000
409.600	Pavilion Expense	768	70	997	3,944	1,885	1,000	1,000
	SUBTOTAL	10,748	11,896	16,254	34,125	14,161	20,820	29,620
POLICE DEPARTMENT								
410.100	Wages - Police Department	274,359	286,151	269,441	247,078	234,853	304,972	357,771
410.200	Supplies	1,688	728	749	1,065	1,123	1,000	1,000
410.220	Operating supplies	1,646	455	753	7	534	1,000	1,000
410.231	Gasoline	2,962	4,174	5,287	3,807	2,702	4,500	3,000
410.232	Diesel							
410.238	Clothing & Uniforms	3,090	1,962	2,309	7,187	1,549	7,000	7,000
410.242	Ammunition	994	140	2,485	3,537		1,000	1,000
410.249	Taser Expense		632			80	1,000	1,000
410.251	Vehicle parts, tires	3,498	2,539	2,330	1,086	1,578	4,000	4,000
410.260	Small tool & minor equipment	624	3,092	812	2,567		20,000	20,000
410.261	Small tool & equipment maint.	414	55			159	500	500
410.300	Other Services & Charges	2,523	3,174	367	314	2,253	1,000	1,000
410.302	Education	12	1,248	483	1090.92		2,000	1000
410.318	Annual Contracts	315	1,386	3,121	2054.89	2,019	3,800	500
410.320	Communications	2,814	2,870	2,858	2556.75	2,211	3,000	2700
410.325	Postage	48	32	24	62	21	100	100
410.340	Advertising & Printing	20		430			100	100
410.370	Repairs & Maintenance		27	160	303	531	500	500
410.420	Dues, Subscriptions, Memberships							
410.421	Civil Service Commission		660	132	1,088	514	1,100	500
410.740	Machinery & Equipment		719	51,046				
492.000	Transfer to Equipment Depreciation				10,000	10,000	10,000	10,000
	SUBTOTAL	295,007	310,042	342,787	283,803	260,127	366,572	412,671

EXPENSES									
Account Code	Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	
429.300	Other Services & Charges	400	106	288	323	165	300	300	
429.301	Laboratory Fees	19,697	18,305	16,734	19,157	17,289	20,000	20,000	
429.302	Education		490	235	430		1,000	1,000	
429.310	Residuals Disposal	29,208	30,868	23,715	26,082	24,709	30,000	30,000	
429.311	Professional Services	2,048	1,609	1,490	2,000	1,700	2,000	2,000	
429.313	Engineering Services	9,839	6,767	22,174	16,191	4,174	15,000	15,000	
429.314	Legal Fees								
429.316	Sewer Authority Admin								
429.318	Annual Contracts	2,775	275	4,550	4,691	4,527	4,700	4,700	
429.320	Communication	4,825	5,757	6,009	6,043	5,665	5,500	5,500	
429.325	Postage								
429.340	Advertising								
429.361	Electricity	53,251	59,674	86,757	81,508	84,690	79,000	91,000	
429.370	Maintenance & Repairs	7,111	28,639	13,222	3,983	27,243	25,000	25,000	
429.371	System Maintenance	1,052	2,660	25,059	11,316	4,771	25,000	25,000	
429.384	Equipment Rentals								
429.420	Dues, Subscriptions	918	858	858	1,312	1,077	1,500	1,300	
429.700	Capitol Projects			87,220			50,000	50,000	
429.740	Major Equipment	52,226	40,570	35,415			95,000	95,000	
471.700	Lease Rental Expense	260,917	260,917	239,174	260,917	226,586	261,000	275,393	
480.000	Miscellaneous Expense			407	13		10,000	10,000	
492.000	Transfer to equipment depreciation	5,000							
492.010	Transfer to General Fund	28,938	39,872	38,000					
492.080	Transfer to Sewer Savings	88,123		13,389	5,655	9,340	9,340	18,884	
492.081	Sewer Plant Upgrade	38,467	28,850						
	EXPENSE TOTALS	763,432	702,647	796,227	638,822	588,766	870,845	919,177	

**2025 BUDGET
STREETS FUND**

		2020	2021	2022	2023	2024	2024	2025
REVENUE								
Account Code	Description	Actuals	Actuals	Actuals	Actual	Actual	Budget	Budget
341.000	Beginning Balance	93,919	195,618	53,415	147,434	9,067	9,066	107,470
355.050	Interest earnings	774	78	2,502	4,906	4,660		3,000
355.106	Liquid Fuels	99,006.00	91,915	89,597	92,372	91,752	90,843	89,944
	Turnback Maintenance	1,920.00	1,920.00	1,920.00	1,920.00	1,920.00	1,920	1,920
	REVENUE TOTALS	195,619	289,531	147,434	246,632	107,399	101,829	202,334
EXPENSES								
Account Code	Description	Actuals	Actuals	Actuals	Actual	Actual	Budget	Budget
435.200	Sidewalks and Crosswalks							
436.000	Stormsewer							
439.000	Streets Paving		236,116		237,565		101,829	202,334
492.010	Transfer to General Fund							
	EXPENSE TOTALS		236,116		237,565	0	101,829	202,334

EXPENSES									
Account Code	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Budget	
448.340	Advertising and Printing	546	604	1,546	417	697	500	700	
448.361	Electricity	7,011	9,641	16,027	17,186	17,046	16,000	16,000	
448.362	Gas	889	748	1,087	1,164	817	1,200	1,200	
448.370	Repairs & Maintenance	1,786	1,331	9,918	14,034	3,191	35,000	23,500	
448.420	Memberships/Dues/Subscriptions	768	205	78	805	705	800	750	
448.700	Capital Projects							317,247	
448.740	Major Equipment	41,150							
449.100	Wages - Crew	8,607	8,139	18,413	20,364	10,510	21,971	33,080	
449.200	Supplies - Transport & Terminal								
449.260	Small Tools and Minor Equipment	6,073		77	929	8,259	10,000	1,000	
449.261	Small Tools and Minor Equip Rep								
449.300	Other Services & Charges								
449.370	Repairs & Maintenance	19,590	22,140	21,600	56,618	65,431	50,000	71,000	
449.384	Equipment Rental								
255.300	Copes Well Upgrade Loan Principal	25,884	13,182						
472.400	Copes Well Upgrade Loan Interest	737	133						
480.000	Miscellaneous Exp	18	45			252	50	50	
480.100	Customer NSF Expense	52	39	65	156	78	200	200	
491.100	refunds of Current Year Revenue	153			302				
492.000	Transfer to Equipment Fund	5,000	1,183						
	Transfer to Water Fund	9,336				400			
492.010	Transfer to General Fund	17,756	26,569	25,695			417		
	EXPENSE TOTALS	226,168	171,750	167,909	208,700	218,517	253,924	586,647	