



# **The City of Maumelle Approved Budget**

**For the Year 2025**

**Caleb Norris, Mayor**

**Tina Timmons, City Clerk/Treasurer**

**Beatriz Sousa, Director of Finance**





December 16, 2024

To the Maumelle City Council:

We respectfully submit the 2025 operating budget for the City of Maumelle for approval by the Council on December 16, 2024. The 2025 Budget continues to follow the City's budget policy, which is to provide for and maintain an appropriate level of general government operating expenses for services funded from current resources. However, capital improvements can and will be funded from fund balances when appropriate. The City's department heads may request transfers of funds within each subcategory of that department's appropriated personnel, operations, and capital improvement funds. Transfers of appropriations between departments or between subcategories within a department require the approval of the City Council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the level of each department's subcategories: personnel, operations, and capital improvements.

The City structure is three major funds – General, Street, and Sanitation. Each major fund is a standalone fund and must have a balanced operating budget where revenues exceed or equal expenditures. In some instances, fund balances have been used to fund capital projects or reduce the fund balance excess from prior years. Special revenue funds will be setup to account for grants or other funds for which the use is designated/required by the funding source.

### **Selected Budget Highlights**

#### **General Fund**

1. **Revenues:** General Fund revenues for 2025 total \$18,942,467, an increase of \$279,038 (1.5%) from the 2024 budget. The increase in revenues is based on 2024 projected actuals and reflects an increase in investment earnings for \$159,000 and in Planning and Permits for \$242,500 as revenue growth. There is an appropriation from the General Fund of \$2,487,630 related to capital expenses and fund transfers. In some areas, fees for service revenues have been increased or reduced to reflect recent actual data.
2. **Maintenance and Operating Expenditures:** Operating expenditures (including personnel) have an overall decrease of \$1,884,022 (-23.5%) for 2025. This includes personnel increases in a combination of both salaries and benefits and 1 new budgeted position. The new budgeted position includes one Technician with Planning & Permits.

3. **Capital Expenditures:** The General Fund budgets for fourteen capital items. These items include facility improvements at Courts department and Police Station, five new police vehicles, phone system upgrades and public safety equipment for both Police and Fire Department. It also includes new machinery & equipment for parks department and new air units for City Hall and Park on the river.

### **Street Fund**

1. **Revenues:** Budgeted revenues for 2025 are \$2,617,235, an increase of \$265,235 (11.3%). This is due to a revenue adjustment in County Millage for \$90,000. There is a \$215,653 revenue for a previous year appropriation to the grant fund.
2. **Maintenance and Operating Expenditures:** Operating expenditures have a decrease of \$1,195,300 (-66.3%) as we do not have any transfer to the Grant Fund in 2025. Personnel expenses are increasing by \$65,359 (6.0%) which includes a 3% merit increase, raises for hard to fill and retain positions, and health insurance premium increases.
3. **Capital Expenditures:** Capital expenditures decreased by \$743,998 Projects include equipment replacements, a MowerMax boom mower and a Vermeer vacuum excavator, street striping and path improvements. Funding for street overlays & sealing and active transportation upgrades. Total capital expenditures for 2025 are \$1,446,002

### **Sanitation Fund**

1. **Revenues:** Budgeted revenues for 2025 are \$1,770,000, an increase of \$446,000 (33.7%) an includes the adjustment in sanitation fees. The Sanitation rate study was finalized and City Council passed Ordinance NO, 1132, which increased the City's standard monthly fee of \$15.5 to \$23.13, due to expenses continually exceeding revenues.
2. **Total Expenses:** Budgeted operating expenses are decreasing by \$29,971 (-4.0%) and personnel expenses are increasing by \$41,881 (4.3%).

The 2025 budget is a balanced budget, as required by state law. It provides a fiscally conservative financial and operating plan for the City of Maumelle that management believes will continue to deliver quality services to the citizens. We look forward to serving the citizens of Maumelle in 2025.

Respectfully submitted,

Caleb Norris  
Mayor

Beatriz Sousa  
Director of Finance

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## 2025 Approved Budget

### General Fund Summary

|                                        |  | 2021 Actual       | 2022 Actual       | 2023 Actual       | 2024 YTD Actuals  | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change         | % Change      |
|----------------------------------------|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|----------------------|-------------------|---------------|
| <b>Major General Revenues</b>          |  |                   |                   |                   |                   |                     |                     |                     |                      |                   |               |
| (31110) County Millage                 |  | 2,156,788         | 3,170,958         | 2,352,339         | 2,387,707         | 2,175,000           | 2,612,105           | 2,612,105           | 2,543,252            | -68,853           | -2.6%         |
| (31820) Utility Franchise Tax          |  | 1,695,574         | 1,871,282         | 1,921,583         | 1,628,702         | 1,800,000           | 1,854,000           | 1,854,000           | 1,914,226            | 60,226            | 3.2%          |
| (33010) State Turnback                 |  | 289,545           | 287,166           | 296,518           | 227,642           | 288,000             | 288,000             | 288,000             | 279,139              | -8,861            | -3.1%         |
| (33020) County Sales Tax               |  | 4,797,112         | 5,350,302         | 5,759,049         | 4,731,134         | 5,335,000           | 5,700,000           | 5,700,000           | 5,700,000            | 0                 | 0.0%          |
| (33030) City Sales Tax                 |  | 3,320,750         | 3,510,253         | 4,004,368         | 3,222,715         | 3,500,000           | 4,000,000           | 4,000,000           | 4,000,000            | 0                 | 0.0%          |
|                                        |  |                   |                   |                   |                   |                     |                     |                     |                      |                   |               |
| <b>Department &amp; Other Revenues</b> |  |                   |                   |                   |                   |                     |                     |                     |                      |                   |               |
| Public Safety                          |  | 2,342,579         | 2,537,889         | 2,846,449         | 2,590,660         | 2,538,050           | 2,697,124           | 2,750,823           | 2,527,550            | -169,574          | -6.3%         |
| Parks & Recreation                     |  | 336,474           | 340,175           | 384,616           | 427,258           | 405,000             | 397,500             | 397,500             | 438,100              | 40,600            | 10.2%         |
| Senior Services                        |  | 175,893           | 252,116           | 310,437           | 257,862           | 289,050             | 340,000             | 340,000             | 320,000              | -20,000           | -5.9%         |
| Legal & Judicial                       |  | 138,105           | 153,544           | 171,404           | 158,883           | 165,000             | 185,000             | 185,000             | 184,000              | -1,000            | -0.5%         |
| Planning & Permits                     |  | 266,675           | 574,192           | 297,289           | 426,221           | 270,000             | 271,000             | 271,000             | 513,500              | 242,500           | 89.5%         |
| Grants & Donations                     |  | 13,656            | 14,708            | 2,886             | 7,784             | 2,500               | 2,500               | 7,500               | 2,000                | -500              | -20.0%        |
| Investments Earnings                   |  | 9,243             | 16,251            | 325,237           | 482,882           | 11,000              | 311,000             | 311,000             | 470,000              | 159,000           | 51.1%         |
| Miscellaneous Revenue                  |  | 844,371           | 2,813,631         | 62,134            | 790,221           | 6,000               | 5,200               | 638,811             | 50,700               | 45,500            | 875.0%        |
| Fund Balance Appropriation             |  |                   |                   |                   |                   | 3,105,386           | 6,669,297           | 7,908,244           | 2,487,630            | -4,181,667        | -62.7%        |
| <b>TOTAL REVENUES</b>                  |  | <b>16,386,765</b> | <b>20,892,467</b> | <b>18,734,309</b> | <b>17,339,671</b> | <b>19,889,986</b>   | <b>25,332,726</b>   | <b>27,263,983</b>   | <b>21,430,097</b>    | <b>-3,902,629</b> | <b>-15.4%</b> |
| <b>Expenditures</b>                    |  |                   |                   |                   |                   |                     |                     |                     |                      |                   |               |
| Personnel                              |  | 7,412,108         | 11,504,758        | 12,023,904        | 11,910,628        | 12,890,155          | 14,034,391          | 14,031,191          | 14,442,199           | 407,808           | 2.9%          |
| Operating                              |  | 3,100,790         | 4,237,836         | 3,934,133         | 8,039,970         | 3,892,971           | 8,672,735           | 9,629,190           | 6,380,805            | -2,291,930        | -26.4%        |
| Capital                                |  | 778,255           | 220,990           | 1,330,163         | 1,927,211         | 3,106,860           | 2,625,600           | 3,603,602           | 607,093              | -2,018,507        | -76.9%        |
| <b>TOTAL EXPENDITURES</b>              |  | <b>11,291,153</b> | <b>15,963,584</b> | <b>17,288,200</b> | <b>21,877,809</b> | <b>19,889,986</b>   | <b>25,332,726</b>   | <b>27,263,983</b>   | <b>21,430,097</b>    | <b>-3,902,629</b> | <b>-15.4%</b> |
| <b>Adjustment to Fund Balance</b>      |  |                   |                   |                   |                   |                     |                     |                     |                      |                   |               |
|                                        |  | <b>5,095,612</b>  | <b>4,928,883</b>  | <b>1,446,109</b>  | <b>-4,538,138</b> | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>             | <b>0</b>          | <b>0.0%</b>   |

#### Full Time Equivalents

Increase/Decrease

166.3 176.1 176.1 177.6

-4.2 9.8 1.5



## 2025 Approved Budget

### General Fund Expenditures Summary

|                                               | 2021 Actual       | 2022 Actual       | 2023 Actual       | 2024 YTD Actuals  | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change         | % Change      |
|-----------------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|----------------------|-------------------|---------------|
| <b>Personnel &amp; Operating Expenditures</b> |                   |                   |                   |                   |                     |                     |                     |                      |                   |               |
| City Wide Services                            | 1,501,599         | 2,003,182         | 1,196,869         | 5,133,068         | 1,251,342           | 5,233,862           | 5,384,562           | 1,455,446            | -3,778,416        | -72.2%        |
| Administration                                | 107,926           | 123,556           | 123,865           | 170,730           | 136,750             | 143,850             | 198,662             | 148,400              | 4,550             | 3.2%          |
| Mayor                                         | 498,155           | 478,817           | 490,562           | 448,793           | 645,035             | 676,362             | 676,362             | 642,422              | -33,940           | -5.0%         |
| Council                                       | 64,410            | 66,574            | 74,333            | 63,901            | 74,356              | 77,138              | 77,138              | 85,296               | 8,158             | 10.6%         |
| City Clerk                                    | 154,709           | 154,018           | 191,821           | 196,842           | 211,245             | 228,223             | 228,223             | 244,257              | 16,034            | 7.0%          |
| Finance                                       | 286,482           | 324,350           | 346,033           | 307,478           | 351,669             | 351,937             | 351,937             | 374,728              | 22,791            | 6.5%          |
| Human Resources                               | 101,684           | 124,198           | 139,422           | 126,121           | 150,193             | 171,200             | 171,200             | 188,591              | 17,391            | 10.2%         |
| City Attorney                                 | 135,978           | 135,483           | 168,061           | 128,536           | 164,192             | 161,874             | 161,874             | 171,380              | 9,506             | 5.9%          |
| Courts                                        | 192,667           | 205,775           | 263,544           | 202,039           | 278,903             | 291,922             | 291,922             | 287,413              | -4,509            | -1.5%         |
| Police                                        | 2,850,833         | 4,425,170         | 4,489,603         | 4,587,118         | 4,834,505           | 5,371,278           | 5,535,597           | 5,576,965            | 205,687           | 3.8%          |
| Fire                                          | 996,947           | 3,880,512         | 4,142,095         | 4,425,238         | 4,389,966           | 5,297,990           | 5,349,696           | 6,650,054            | 1,352,064         | 25.5%         |
| Animal Services                               | 287,295           | 344,564           | 406,930           | 419,239           | 404,664             | 435,289             | 488,988             | 466,011              | 30,722            | 7.1%          |
| Public Works                                  | 736,258           | 710,381           | 940,571           | 798,146           | 861,252             | 940,620             | 954,272             | 964,618              | 23,998            | 2.6%          |
| Parks & Recreation                            | 1,516,450         | 1,663,233         | 1,822,630         | 1,692,971         | 1,819,748           | 1,983,221           | 2,283,708           | 2,062,134            | 78,913            | 4.0%          |
| Senior Services                               | 608,941           | 621,285           | 663,833           | 755,573           | 701,862             | 760,957             | 927,869             | 777,767              | 16,810            | 2.2%          |
| Planning & Permits                            | 472,564           | 481,495           | 497,603           | 494,811           | 507,444             | 581,403             | 578,371             | 727,522              | 146,119           | 25.1%         |
| <b>Total Operating Expenditures</b>           | <b>10,512,898</b> | <b>15,742,593</b> | <b>15,957,775</b> | <b>19,950,604</b> | <b>16,783,126</b>   | <b>22,707,126</b>   | <b>23,660,381</b>   | <b>20,823,004</b>    | <b>-1,884,122</b> | <b>-8.3%</b>  |
| <b>Capital</b>                                |                   |                   |                   |                   |                     |                     |                     |                      |                   |               |
| City Wide Services                            | 0                 | 49,640            | 95,182            | 0                 | 100,000             | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| Administration                                | 0                 | 0                 | 0                 | 0                 | 0                   | 0                   | 0                   | 8,000                | 8,000             | 0.0%          |
| Courts                                        | 0                 | 3,163             | 0                 | 0                 | 0                   | 0                   | 0                   | 31,292               | 31,292            | 0.0%          |
| Police                                        | 0                 | 0                 | 688,515           | 505,208           | 713,500             | 515,621             | 584,465             | 391,500              | -124,121          | -24.1%        |
| Fire                                          | 647,298           | 149,678           | 128,127           | 155,166           | 125,510             | 321,321             | 374,915             | 51,301               | -270,020          | -84.0%        |
| Animal Services                               | 0                 | 0                 | 69,876            | 5,400             | 75,000              | 7,500               | 7,500               | 0                    | -7,500            | -100.0%       |
| Public Works                                  | 0                 | 0                 | 91,839            | 0                 | 122,850             | 25,000              | 25,400              | 25,000               | 0                 | 0.0%          |
| Parks & Recreation                            | 130,957           | 8,822             | 256,625           | 1,208,043         | 1,970,000           | 1,683,158           | 2,538,322           | 100,000              | -1,583,158        | -94.1%        |
| Senior Services                               | 0                 | 9,688             | 0                 | 53,394            | 0                   | 73,000              | 73,000              | 0                    | -73,000           | -100.0%       |
| Community & Economic Development              | 0                 | 0                 | 0                 | 0                 | 0                   | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| Planning & Permits                            | 0                 | 0                 | 0                 | 0                 | 0                   | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| <b>Total Capital Expenditures</b>             | <b>778,255</b>    | <b>220,991</b>    | <b>1,330,164</b>  | <b>1,927,211</b>  | <b>3,106,860</b>    | <b>2,625,600</b>    | <b>3,603,602</b>    | <b>607,093</b>       | <b>-2,018,507</b> | <b>-76.9%</b> |
| <b>TOTAL EXPENDITURES</b>                     | <b>11,291,153</b> | <b>15,963,584</b> | <b>17,287,939</b> | <b>21,877,815</b> | <b>19,889,986</b>   | <b>25,332,726</b>   | <b>27,263,983</b>   | <b>21,430,097</b>    | <b>-3,902,629</b> | <b>-15.4%</b> |



## 2025 Approved Budget

### General Fund Capital Improvement Schedule

| Department        | Account Code                    | Description                                                                                | Amount    |
|-------------------|---------------------------------|--------------------------------------------------------------------------------------------|-----------|
| Administration    | 57411 - Misc Capital            | HVAC unit for City Hall                                                                    | \$8,000   |
|                   |                                 | Total Administration                                                                       | \$8,000   |
| Courts Department | 57200 - Buildings Capital       | Extend wall in courtroom entryway and add wood blinds to double doors by the judge's bench | 31,292    |
|                   |                                 | Total Police                                                                               | \$31,292  |
| Police Department | 57200 - Buildings Capital       | Generator Fencing                                                                          | 30,000    |
|                   | 57410 - Vehicles capital        | ( 5 new vehicles) 1 Admin Tahoe, 2 Patrol Tahoe & 2 Patrol Durango                         | 331,000   |
|                   | 57411 - Office Furniture        | A new phone system will replace the non-serviceable system.                                | 15,000    |
|                   | 57414 - Public Safety Equipment | Rifles & SRT Equipment                                                                     | 15,500    |
|                   |                                 | Total Police                                                                               | \$391,500 |
| Fire Department   | 57411 - Office Furniture        | Phone system upgrade with Maumelle Police Department.                                      | \$15,000  |
|                   | 57414 - Public Safety Equipment | Protective Equipment Replacement (Turn-Outs)                                               | \$36,300  |
|                   |                                 | Total Fire                                                                                 | \$51,300  |

| Department               | Account Code                              | Description                                           | Amount    |
|--------------------------|-------------------------------------------|-------------------------------------------------------|-----------|
| Public Works             | 57511- Infrastructure                     | Drainage                                              | \$25,000  |
|                          | Total Public Works                        |                                                       | \$25,000  |
|                          |                                           |                                                       |           |
| Parks & Rec              | 57400- 450- 500 Machinery & Equipment     | Replace Front End Loader Tractor & Mower Deck         | \$52,000  |
|                          | 57400- 450- 512 Machinery & Equipment     | New Air Unit for Park on the River House              | \$10,000  |
|                          | 57400- 450- 517 Machinery & Equipment     | Pool pump                                             | \$8,000   |
|                          | 57600- 450-500 - 102 Misc Capital Items   | Renovate Field #1, #2, #5, and #6 at baseball Complex | \$20,000  |
|                          | 57600- 450-500 - 101 - Misc Capital Items | Tennis Courts Repainted                               | \$10,000  |
|                          | Total Parks & Recreation                  |                                                       | \$100,000 |
|                          |                                           |                                                       |           |
| Total CIP - General Fund |                                           |                                                       | \$607,092 |



## 2025 Approved Budget

### City Wide Services (491)

|                                          | 2021 Actual      | 2022 Actual      | 2023 Actual      | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change         | % Change      |
|------------------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|----------------------|-------------------|---------------|
| <b>Personnel</b>                         |                  |                  |                  |                  |                     |                     |                     |                      |                   |               |
| (43311) Admin Costs - DCAP/FSA Plans     | 2,531            | 2,279            | 2,167            | 2,262            | 2,700               | 2,700               | 2,700               | 2,280                | -420              | -15.6%        |
| <b>Total Personnel</b>                   | <b>2,531</b>     | <b>2,279</b>     | <b>2,167</b>     | <b>2,262</b>     | <b>2,700</b>        | <b>2,700</b>        | <b>2,700</b>        | <b>2,280</b>         | <b>-420</b>       | <b>-15.6%</b> |
| <b>Operating Expenditures</b>            |                  |                  |                  |                  |                     |                     |                     |                      |                   |               |
| (43600) Membership Dues                  | 0                | 4,183            | 2,393            | 2,977            | 5,500               | 5,500               | 5,500               | 4,300                | -1,200            | -21.8%        |
| (46013) Printing                         | 0                | 0                | 0                | 252              | 0                   | 500                 | 500                 | 500                  | 0                 | 0.0%          |
| (46015) Civil Service Commission         | 3,052            | 0                | 0                | 0                | 0                   | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| (47400) Equipment < \$5000               | -1,055           | 0                | 164              | 745              | 500                 | 83,000              | 77,000              | 75,000               | -8,000            | -9.6%         |
| (43201) Professional - Other             | 37,965           | 5,060            | 5,114            | 13,713           | 5,060               | 45,060              | 49,165              | 39,060               | -6,000            | -13.3%        |
| (43208) Revenue Office                   | 23,058           | 25,891           | 0                | 0                | 0                   | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| (43210) Software Licensing               | 15,697           | 121,223          | 119,831          | 126,051          | 110,795             | 128,070             | 128,070             | 118,470              | -9,600            | -7.5%         |
| (43211) Professional - Engineering       | 41,659           | 30,026           | 15,820           | 1,000            | 24,500              | 24,500              | 24,500              | 30,000               | 5,500             | 22.4%         |
| (43212) Professional - Audit             | 21,300           | 107,379          | 95,000           | 143,200          | 69,000              | 70,000              | 158,700             | 99,000               | 29,000            | 41.4%         |
| (43214) Professional - Legal             | 9,480            | 20,000           | 0                | 0                | 500                 | 500                 | 500                 | 0                    | -500              | -100.0%       |
| (43231) MEMS Appropriation               | 82,327           | 82,327           | 0                | 0                | 35,311              | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| (43233) Strategic Planning               | 0                | 15,538           | 963              | 0                | 0                   | 10,000              | 5,895               | 0                    | -10,000           | -100.0%       |
| (43237) Licenses & Permits               | 512              | 0                | 0                | 3,378            | 0                   | 0                   | 3,500               | 0                    | 0                 | 0.0%          |
| (43611) Metroplan                        | 15,790           | 17,711           | 17,711           | 17,711           | 19,251              | 19,251              | 19,251              | 17,711               | -1,540            | -8.0%         |
| (43612) ARML Legal Defense Fund          | 31,697           | 33,689           | 25,989           | 27,376           | 26,000              | 26,000              | 26,000              | 28,000               | 2,000             | 7.7%          |
| (44327) Communication System Maint       | 13,399           | 0                | 0                | 0                | 0                   | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| (44328) Computer Maintenance             | 75,010           | 194,265          | 220,241          | 303,781          | 265,160             | 313,260             | 313,260             | 290,060              | -23,200           | -7.4%         |
| (45212) Liability Insurance              | 143,151          | 143,892          | 158,842          | 207,928          | 153,000             | 153,000             | 215,000             | 217,000              | 64,000            | 41.8%         |
| (45214) Damages Incurred                 | 0                | 876              | 0                | 0                | 0                   | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| (45611) Subscriptions                    | 0                | 948              | 421              | 99               | 780                 | 780                 | 780                 | 780                  | 0                 | 0.0%          |
| (46216) Internet Services                | 14,947           | 0                | 0                | 0                | 0                   | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| (48011) Election Fees                    | 0                | 17,822           | 0                | 0                | 0                   | 20,000              | 20,000              | 0                    | -20,000           | -100.0%       |
| (43224) Interest Expense                 | 0                | 0                | 203              | 2,480            | 0                   | 0                   | 2,500               | 0                    | 0                 | 0.0%          |
| (48014) Operating Transfer between funds | 438,876          | 644,042          | 0                | 0                | 0                   | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| (48014) Operating Transfer               | 532,203          | 536,031          | 532,010          | 4,280,115        | 533,285             | 4,331,741           | 4,331,741           | 533,285              | -3,798,456        | -87.7%        |
| <b>Total Operating Expenditures</b>      | <b>1,499,068</b> | <b>2,000,903</b> | <b>1,194,702</b> | <b>5,130,806</b> | <b>1,248,642</b>    | <b>5,231,162</b>    | <b>5,381,862</b>    | <b>1,453,166</b>     | <b>-3,777,996</b> | <b>-72.2%</b> |
| <b>Capital</b>                           | 0                | 49,640           | 95,182           | 0                | 100,000             | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| <b>TOTAL EXPENDITURES</b>                | <b>1,501,599</b> | <b>2,052,822</b> | <b>1,292,051</b> | <b>5,133,068</b> | <b>1,351,342</b>    | <b>5,233,862</b>    | <b>5,384,562</b>    | <b>1,455,446</b>     | <b>-3,778,416</b> | <b>-72.2%</b> |

\* Includes \$ 533,285 transferred to Bond debt fund



## 2025 Approved Budget

### Administration (410)

|                                         | 2021 Actual     |                 | 2022 Actual     |                 | 2023 Actual     |                 | 2024 YTD Actuals |                 | 2023 Adopted Budget |                 | 2024 Adopted Budget |                 | 2024 Amended Budget |                | 2025 Proposed Budget |                | % Change      |               |
|-----------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|-----------------|---------------------|-----------------|---------------------|-----------------|---------------------|----------------|----------------------|----------------|---------------|---------------|
|                                         |                 |                 |                 |                 |                 |                 |                  |                 |                     |                 |                     |                 |                     |                |                      |                |               |               |
| <b>Revenue</b>                          |                 |                 |                 |                 |                 |                 |                  |                 |                     |                 |                     |                 |                     |                |                      |                |               |               |
| (31020) City Store Revenue              | 0               | 0               | 1,220           | 1,098           | 962             | 962             | 962              | 962             | 2,000               | 2,000           | 2,000               | 2,000           | 2,000               | 2,000          | 3,000                | 1,000          | 50.0%         | 50.0%         |
| <b>TOTAL REVENUES</b>                   | <b>0</b>        | <b>0</b>        | <b>1,220</b>    | <b>1,098</b>    | <b>962</b>      | <b>962</b>      | <b>962</b>       | <b>962</b>      | <b>2,000</b>        | <b>2,000</b>    | <b>2,000</b>        | <b>2,000</b>    | <b>2,000</b>        | <b>2,000</b>   | <b>3,000</b>         | <b>1,000</b>   | <b>50.0%</b>  | <b>50.0%</b>  |
| <b>Personnel</b>                        |                 |                 |                 |                 |                 |                 |                  |                 |                     |                 |                     |                 |                     |                |                      |                |               |               |
| (43315) Education Reimbursement         | 1,836           | 1,836           | 2,273           | 1,102           | 2,114           | 2,114           | 2,114            | 2,114           | 8,000               | 8,000           | 8,000               | 8,000           | 5,000               | 2,500          | 2,500                | -5,500         | -68.8%        | -68.8%        |
| <b>Total Personnel</b>                  | <b>1,836</b>    | <b>1,836</b>    | <b>2,273</b>    | <b>1,102</b>    | <b>2,114</b>    | <b>2,114</b>    | <b>2,114</b>     | <b>2,114</b>    | <b>8,000</b>        | <b>8,000</b>    | <b>8,000</b>        | <b>8,000</b>    | <b>5,000</b>        | <b>2,500</b>   | <b>2,500</b>         | <b>-5,500</b>  | <b>-68.8%</b> | <b>-68.8%</b> |
| <b>Operating Expenditures</b>           |                 |                 |                 |                 |                 |                 |                  |                 |                     |                 |                     |                 |                     |                |                      |                |               |               |
| (43600) Membership Dues                 | 0               | 0               | 85              | 0               | 0               | 0               | 0                | 0               | 0                   | 0               | 0                   | 0               | 0                   | 0              | 0                    | 0              | 0.0%          | 0.0%          |
| (44310) Grounds Maintenance             | 0               | 0               | 134             | 269             | 7,084           | 7,084           | 7,084            | 7,084           | 3,000               | 1,200           | 1,200               | 7,200           | 2,400               | 1,200          | 1,200                | 1,200          | 100.0%        | 100.0%        |
| (44311) Building Maintenance            | 18,497          | 18,497          | 14,214          | 17,601          | 58,454          | 58,454          | 58,454           | 58,454          | 10,850              | 11,250          | 11,250              | 62,312          | 15,750              | 4,500          | 4,500                | 4,500          | 40.0%         | 40.0%         |
| (44314) Elevator Maintenance            | 0               | 0               | 0               | 0               | 150             | 150             | 150              | 150             | 0                   | 2,500           | 2,500               | 150             | 2,500               | 0              | 2,500                | 0              | 0.0%          | 0.0%          |
| (44315) Equipment Maintenance           | 0               | 0               | 1,225           | 4               | 0               | 0               | 0                | 0               | 300                 | 300             | 300                 | 0               | 0                   | 0              | 0                    | -300           | -100.0%       | -100.0%       |
| (45413) Promotional Materials           | 0               | 0               | 50              | 0               | 162             | 162             | 162              | 162             | 250                 | 250             | 250                 | 250             | 250                 | 0              | 250                  | -250           | -100.0%       | -100.0%       |
| (46012) Office Supplies                 | 3,617           | 3,617           | 3,560           | 4,135           | 3,330           | 3,330           | 3,330            | 3,330           | 4,500               | 4,500           | 4,500               | 4,500           | 4,500               | 0              | 4,500                | 0              | 0.0%          | 0.0%          |
| (46013) Printing                        | 1,633           | 1,633           | 744             | 1,437           | 1,080           | 1,080           | 1,080            | 1,080           | 1,900               | 1,400           | 1,400               | 1,400           | 1,400               | 0              | 1,400                | 0              | 0.0%          | 0.0%          |
| (46014) Postage                         | 6,582           | 6,582           | 8,056           | 9,625           | 10,972          | 10,972          | 10,972           | 10,972          | 8,000               | 8,000           | 8,000               | 14,000          | 8,000               | 0              | 8,000                | 0              | 0.0%          | 0.0%          |
| (46018) Janitorial Supplies             | 3,025           | 3,025           | 3,158           | 2,848           | 2,056           | 2,056           | 2,056            | 2,056           | 3,250               | 3,250           | 3,250               | 3,250           | 3,250               | 0              | 3,250                | 0              | 0.0%          | 0.0%          |
| (46019) Medical Supplies                | 0               | 0               | 215             | 150             | 0               | 0               | 0                | 0               | 300                 | 300             | 300                 | 300             | 300                 | 0              | 300                  | 0              | 0.0%          | 0.0%          |
| (46035) Resale Merchandise & Supplies   | 525             | 525             | 1,726           | 1,546           | 1,369           | 1,369           | 1,369            | 1,369           | 2,000               | 2,000           | 2,000               | 2,000           | 2,000               | 3,000          | 1,000                | 1,000          | 50.0%         | 50.0%         |
| (46047) Fire Extinguisher Expense       | 0               | 0               | 0               | 115             | 0               | 0               | 0                | 0               | 200                 | 200             | 200                 | 0               | 200                 | 0              | 200                  | 0              | 0.0%          | 0.0%          |
| (47400) Equipment < \$5000              | 71              | 71              | 47              | 611             | 338             | 338             | 338              | 338             | 500                 | 500             | 500                 | 500             | 500                 | 500            | 500                  | 0              | 0.0%          | 0.0%          |
| (43201) Professional - Other            | 0               | 0               | 1,130           | 0               | 0               | 0               | 0                | 0               | 0                   | 0               | 0                   | 0               | 0                   | 0              | 0                    | 0              | 0.0%          | 0.0%          |
| (43235) Bank Account Fees               | -5,896          | -5,896          | 6,589           | 5,968           | 5,852           | 5,852           | 5,852            | 5,852           | 8,000               | 8,000           | 8,000               | 6,500           | 7,000               | -1,000         | 7,000                | -1,000         | -12.5%        | -12.5%        |
| (44319) Pest Control                    | 1,468           | 1,468           | 530             | 763             | 289             | 289             | 289              | 289             | 550                 | 550             | 550                 | 550             | 550                 | 550            | 550                  | 0              | 0.0%          | 0.0%          |
| (44321) HVAC Contracts                  | 1,718           | 1,718           | 3,603           | 2,490           | 0               | 0               | 0                | 0               | 7,400               | 7,400           | 7,400               | 0               | 4,800               | -2,600         | 4,800                | -2,600         | -35.1%        | -35.1%        |
| (44326) Office Machine Contracts        | 9,083           | 9,083           | 8,853           | 6,810           | 5,479           | 5,479           | 5,479            | 5,479           | 12,250              | 12,250          | 12,250              | 6,250           | 6,750               | -5,500         | 6,750                | -5,500         | -44.9%        | -44.9%        |
| (44328) Computer Maintenance            | 3,653           | 3,653           | 1,054           | 480             | 260             | 260             | 260              | 260             | 1,000               | 1,000           | 1,000               | 1,000           | 1,000               | 1,000          | 1,000                | 0              | 0.0%          | 0.0%          |
| (45411) Legal Notices                   | 8,560           | 8,560           | 9,155           | 4,477           | 5,969           | 5,969           | 5,969            | 5,969           | 8,750               | 8,750           | 8,750               | 8,750           | 8,750               | 0              | 8,750                | 0              | 0.0%          | 0.0%          |
| (45412) Personnel Recruiting            | 715             | 715             | 0               | 0               | 0               | 0               | 0                | 0               | 0                   | 0               | 0                   | 0               | 0                   | 0              | 0                    | 0              | 0.0%          | 0.0%          |
| (46216) Internet Services               | 0               | 0               | 6,682           | 7,884           | 8,373           | 8,373           | 8,373            | 8,373           | 8,250               | 8,250           | 8,250               | 8,600           | 9,000               | 750            | 9,000                | 750            | 9.1%          | 9.1%          |
| (46214) Telephone                       | 22,413          | 22,413          | 19,692          | 21,928          | 19,225          | 19,225          | 19,225           | 19,225          | 16,500              | 24,000          | 24,000              | 24,650          | 25,250              | 1,250          | 25,250               | 1,250          | 5.2%          | 5.2%          |
| (46211) Natural Gas                     | 2,155           | 2,155           | 3,448           | 2,210           | 2,174           | 2,174           | 2,174            | 2,174           | 3,000               | 3,500           | 3,500               | 3,500           | 3,500               | 0              | 3,500                | 0              | 0.0%          | 0.0%          |
| (46212) Electricity                     | 15,549          | 15,549          | 21,512          | 22,743          | 23,937          | 23,937          | 23,937           | 23,937          | 20,500              | 20,500          | 20,500              | 25,750          | 26,500              | 6,000          | 26,500               | 6,000          | 29.3%         | 29.3%         |
| (46213) Water & Sewer                   | 12,722          | 12,722          | 5,821           | 8,669           | 12,063          | 12,063          | 12,063           | 12,063          | 7,500               | 6,000           | 6,000               | 12,250          | 11,000              | 5,000          | 11,000               | 5,000          | 83.3%         | 83.3%         |
| <b>Total Operating Expenditures</b>     | <b>106,090</b>  | <b>106,090</b>  | <b>121,283</b>  | <b>122,763</b>  | <b>168,616</b>  | <b>168,616</b>  | <b>168,616</b>   | <b>168,616</b>  | <b>128,750</b>      | <b>135,850</b>  | <b>135,850</b>      | <b>193,662</b>  | <b>145,900</b>      | <b>10,050</b>  | <b>145,900</b>       | <b>10,050</b>  | <b>7.4%</b>   | <b>7.4%</b>   |
| <b>Capital</b>                          | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>0</b>         | <b>0</b>        | <b>0</b>            | <b>0</b>        | <b>0</b>            | <b>0</b>        | <b>8,000</b>        | <b>8,000</b>   | <b>8,000</b>         | <b>0</b>       | <b>0.0%</b>   | <b>0.0%</b>   |
| <b>TOTAL EXPENDITURES</b>               | <b>107,926</b>  | <b>107,926</b>  | <b>123,556</b>  | <b>123,865</b>  | <b>170,730</b>  | <b>170,730</b>  | <b>170,730</b>   | <b>170,730</b>  | <b>136,750</b>      | <b>143,850</b>  | <b>143,850</b>      | <b>198,662</b>  | <b>156,400</b>      | <b>12,550</b>  | <b>156,400</b>       | <b>12,550</b>  | <b>8.7%</b>   | <b>8.7%</b>   |
| <b>TOTAL REVENUES LESS EXPENDITURES</b> | <b>-107,926</b> | <b>-107,926</b> | <b>-122,336</b> | <b>-122,767</b> | <b>-169,768</b> | <b>-169,768</b> | <b>-169,768</b>  | <b>-169,768</b> | <b>-134,750</b>     | <b>-141,850</b> | <b>-141,850</b>     | <b>-196,662</b> | <b>-153,400</b>     | <b>-11,550</b> | <b>-153,400</b>      | <b>-11,550</b> | <b>8.1%</b>   | <b>8.1%</b>   |



## 2025 Approved Budget

### Mayor (411)

|                                   | 2021 Actual    | 2022 Actual    | 2023 Actual    | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change      | % Change     |
|-----------------------------------|----------------|----------------|----------------|------------------|---------------------|---------------------|---------------------|----------------------|----------------|--------------|
| <b>Personnel</b>                  |                |                |                |                  |                     |                     |                     |                      |                |              |
| (41100) Salaries                  | 327,178        | 323,033        | 312,801        | 283,567          | 402,699             | 416,335             | 416,335             | 393,684              | -22,651        | -5.4%        |
| (41200) Overtime                  | 0              | 0              | 804            | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%         |
| (41600) Car Allowance             | 3,706          | 0              | 0              | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%         |
| (42100) Health Insurance          | 55,239         | 55,251         | 47,612         | 44,025           | 65,402              | 65,140              | 65,140              | 56,030               | -9,110         | -14.0%       |
| (42200) SS Tax Expense            | 19,751         | 20,448         | 18,955         | 17,051           | 24,967              | 25,813              | 25,813              | 24,408               | -1,405         | -5.4%        |
| (42211) Medicare Expense          | 4,619          | 4,547          | 4,433          | 3,988            | 5,839               | 6,037               | 6,037               | 5,708                | -329           | -5.4%        |
| (42300) Retirement Expense        | 6,807          | 4,136          | 2,675          | 6,779            | 11,306              | 11,306              | 11,306              | 8,773                | -2,533         | -22.4%       |
| (42310) Elected Official Pension  | 40,800         | 40,800         | 40,800         | 40,800           | 40,800              | 40,800              | 40,800              | 40,800               | 0              | 0.0%         |
| (42500) Unemployment Compensation | 344            | 221            | 129            | 41               | 300                 | 300                 | 300                 | 250                  | -50            | -16.7%       |
| (42600) Workers Compensation      | 289            | 2,688          | 194            | 292              | 435                 | 329                 | 329                 | 315                  | -14            | -4.3%        |
| (42700) Long Term Disability      | 638            | 630            | 557            | 552              | 1,007               | 797                 | 797                 | 984                  | 187            | 23.5%        |
| (43312) Personnel Physicals       | 54             | 0              | 0              | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%         |
| <b>Total Personnel</b>            | <b>459,425</b> | <b>451,754</b> | <b>428,960</b> | <b>397,095</b>   | <b>552,755</b>      | <b>566,857</b>      | <b>566,857</b>      | <b>530,952</b>       | <b>-35,905</b> | <b>-6.3%</b> |
| <b>Operating Expenditures</b>     |                |                |                |                  |                     |                     |                     |                      |                |              |
| (43600) Membership Dues           | 1,355          | 956            | 2,688          | 2,012            | 3,000               | 3,660               | 3,660               | 4,575                | 915            | 25.0%        |
| (44317) Beautification Program    | 0              | 0              | 7,449          | 1,108            | 10,000              | 10,000              | 10,000              | 12,500               | 2,500          | 25.0%        |
| (45413) Promotional Materials     | 750            | 673            | 3,125          | 3,374            | 12,500              | 3,500               | 3,500               | 4,500                | 1,000          | 28.6%        |
| (45415) Web Page Maintenance      | 4,570          | 4,131          | 4,212          | 3,703            | 5,590               | 25,870              | 25,870              | 21,165               | -4,705         | -18.2%       |
| (45416) Business Retention        | 312            | 0              | 33             | 0                | 3,250               | 3,250               | 3,250               | 3,250                | 0              | 0.0%         |
| (45417) Brochures                 | 1,350          | 0              | 0              | 1,874            | 2,340               | 2,340               | 2,340               | 2,340                | 0              | 0.0%         |
| (45441) Trade Shows               | 0              | 455            | 0              | 4,117            | 6,200               | 4,650               | 4,650               | 1,600                | -3,050         | -65.6%       |
| (45800) Travel Expense            | 0              | 1,672          | 5,388          | 5,497            | 4,000               | 6,000               | 6,000               | 7,500                | 1,500          | 25.0%        |
| (45811) Local Mileage             | 789            | 695            | 1,038          | 1,010            | 1,500               | 1,500               | 1,500               | 1,750                | 250            | 16.7%        |
| (45812) Business Expense          | 2,142          | 3,536          | 2,813          | 757              | 5,500               | 5,500               | 5,500               | 5,500                | 0              | 0.0%         |
| (45814) Seminar Registration      | 4,329          | 2,738          | 5,990          | 3,034            | 5,000               | 5,500               | 5,500               | 7,050                | 1,550          | 28.2%        |
| (46012) Office Supplies           | 123            | 340            | 475            | 418              | 450                 | 450                 | 450                 | 750                  | 300            | 66.7%        |
| (46013) Printing                  | 403            | 680            | 484            | 683              | 500                 | 500                 | 500                 | 500                  | 0              | 0.0%         |
| (46034) Computer Supplies         | 0              | 0              | 143            | 91               | 150                 | 150                 | 150                 | 150                  | 0              | 0.0%         |
| (47400) Equipment < \$5000        | 479            | 531            | 530            | 438              | 4,000               | 4,000               | 4,000               | 4,000                | 0              | 0.0%         |

|                                     | 2021 Actual    | 2022 Actual    | 2023 Actual    | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change      | % Change     |
|-------------------------------------|----------------|----------------|----------------|------------------|---------------------|---------------------|---------------------|----------------------|----------------|--------------|
| (43210) Software Licensing          | 0              | 0              | 0              | 131              | 0                   | 1,335               | 1,335               | 2,930                | 1,595          | 119.5%       |
| (43813) MACC                        | 0              | 0              | 0              | 5,000            | 2,500               | 5,000               | 5,000               | 5,000                | 0              | 0.0%         |
| (43814) MLRA                        | 5,011          | 5,128          | 5,128          | 5,128            | 5,200               | 5,200               | 5,200               | 5,200                | 0              | 0.0%         |
| (45400) Advertising                 | 13,329         | 2,650          | 13,696         | 10,516           | 15,000              | 15,000              | 15,000              | 15,000               | 0              | 0.0%         |
| (45611) Subscriptions               | 51             | 0              | 662            | 309              | 300                 | 300                 | 300                 | 410                  | 110            | 36.7%        |
| (46218) Cell Phone Service          | 2,516          | 2,688          | 2,792          | 1,859            | 2,800               | 2,800               | 2,800               | 2,800                | 0              | 0.0%         |
| (48013) Contingency                 | 1,221          | 190            | 2,456          | 639              | 2,500               | 3,000               | 3,000               | 3,000                | 0              | 0.0%         |
| <b>Total Operating Expenditures</b> | <b>38,730</b>  | <b>27,063</b>  | <b>61,602</b>  | <b>51,698</b>    | <b>92,280</b>       | <b>109,505</b>      | <b>109,505</b>      | <b>111,470</b>       | <b>1,965</b>   | <b>1.8%</b>  |
| <b>TOTAL EXPENDITURES</b>           | <b>498,155</b> | <b>478,817</b> | <b>490,562</b> | <b>448,793</b>   | <b>645,035</b>      | <b>676,362</b>      | <b>676,362</b>      | <b>642,422</b>       | <b>-33,940</b> | <b>-5.0%</b> |

### 2025 Approved Budget 411 - Mayor Salary Schedule

| Job Title                     | FTE         | Hire Date  | 2024 Budgeted Salary | Change                | 2025 Budgeted Salary |
|-------------------------------|-------------|------------|----------------------|-----------------------|----------------------|
| Mayor                         | 1.00        | 2019-01-01 | 102,691              | 4,683                 | 107,374              |
| Chief of Staff                | 1.00        | 2023-08-22 | 70,714               | 4,306                 | 75,020               |
| Communications Coord          | 1.00        | 2021-06-08 | 39,388               | 1,182                 | 40,570               |
| City Engineer                 | 1.00        | 2025-01-01 | 97,337               | 0                     | 97,337               |
| Economic Development Director | 1.00        | 2021-11-08 | 71,246               | 2,137                 | 73,384               |
| <b>TOTAL FTE</b>              | <b>5.00</b> |            |                      | <b>TOTAL SALARIES</b> | <b>\$393,684</b>     |



## 2025 Approved Budget

### City Council (412)

|                                     | 2021 Actual   | 2022 Actual   | 2023 Actual   | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change    | % Change     |
|-------------------------------------|---------------|---------------|---------------|------------------|---------------------|---------------------|---------------------|----------------------|--------------|--------------|
| <b>Personnel</b>                    |               |               |               |                  |                     |                     |                     |                      |              |              |
| (41100) Salaries                    | 57,900        | 60,000        | 60,000        | 55,000           | 60,000              | 60,000              | 60,000              | 67,200               | 7,200        | 12.0%        |
| (42200) SS Tax Expense              | 3,590         | 3,720         | 3,720         | 3,410            | 3,720               | 3,720               | 3,720               | 4,166                | 446          | 12.0%        |
| (42211) Medicare Expense            | 840           | 870           | 870           | 798              | 870                 | 870                 | 870                 | 974                  | 104          | 12.0%        |
| (42500) Unemployment Compensation   | 9             | 0             | 0             | 0                | 0                   | 300                 | 300                 | 202                  | -98          | -32.7%       |
| (42600) Workers Compensation        | 50            | 0             | 41            | 37               | 66                  | 48                  | 48                  | 54                   | 6            | 12.5%        |
| <b>Total Personnel</b>              | <b>62,389</b> | <b>64,590</b> | <b>64,631</b> | <b>59,245</b>    | <b>64,656</b>       | <b>64,938</b>       | <b>64,938</b>       | <b>72,596</b>        | <b>7,658</b> | <b>11.8%</b> |
| <b>Operating Expenditures</b>       |               |               |               |                  |                     |                     |                     |                      |              |              |
| (45800) Travel Expense              | 198           | 0             | 4,628         | 88               | 2,500               | 5,000               | 5,000               | 5,000                | 0            | 0.0%         |
| (45811) Local Mileage               | 0             | 0             | 59            | 0                | 500                 | 500                 | 500                 | 500                  | 0            | 0.0%         |
| (45814) Seminar Registration        | 630           | 1,787         | 4,368         | 4,525            | 6,200               | 6,200               | 6,200               | 6,200                | 0            | 0.0%         |
| (46011) Council Supplies            | 1,142         | 181           | 407           | 15               | 400                 | 400                 | 400                 | 400                  | 0            | 0.0%         |
| (46012) Office Supplies             | 51            | 16            | 240           | 28               | 100                 | 100                 | 100                 | 100                  | 0            | 0.0%         |
| (43201) Professional - Other        | 0             | 0             | 0             | 0                | 0                   | 0                   | 0                   | 500                  | 500          | 0.0%         |
| <b>Total Operating Expenditures</b> | <b>2,021</b>  | <b>1,984</b>  | <b>9,702</b>  | <b>4,656</b>     | <b>9,700</b>        | <b>12,200</b>       | <b>12,200</b>       | <b>12,700</b>        | <b>500</b>   | <b>4.1%</b>  |
| <b>TOTAL EXPENDITURES</b>           | <b>64,410</b> | <b>66,574</b> | <b>74,333</b> | <b>63,901</b>    | <b>74,356</b>       | <b>77,138</b>       | <b>77,138</b>       | <b>85,296</b>        | <b>8,158</b> | <b>10.6%</b> |

## 2025 Approved Budget City Council Salary Schedule

| Job Title                           | FTE         |
|-------------------------------------|-------------|
| Council Member - Ward 1, Position 1 | 1.00        |
| Council Member - Ward 1, Position 2 | 1.00        |
| Council Member - Ward 2, Position 1 | 1.00        |
| Council Member - Ward 2, Position 2 | 1.00        |
| Council Member - Ward 3, Position 1 | 1.00        |
| Council Member - Ward 3, Position 2 | 1.00        |
| Council Member - Ward 4, Position 1 | 1.00        |
| Council Member - Ward 4, Position 2 | 1.00        |
| <b>TOTAL FTE</b>                    | <b>8.00</b> |

| End of Term           | 2024 Budgeted Salary | Change | 2025 Budgeted Salary |
|-----------------------|----------------------|--------|----------------------|
| 12/31/2024            | 7,500                | 900    | 8,400                |
| 12/31/2026            | 7,500                | 900    | 8,400                |
| 12/31/2024            | 7,500                | 900    | 8,400                |
| 12/31/2026            | 7,500                | 900    | 8,400                |
| 12/31/2024            | 7,500                | 900    | 8,400                |
| 12/31/2026            | 7,500                | 900    | 8,400                |
| 12/31/2024            | 7,500                | 900    | 8,400                |
| 12/31/2026            | 7,500                | 900    | 8,400                |
| <b>TOTAL SALARIES</b> |                      |        | <b>\$67,200</b>      |



## 2025 Approved Budget

### City Clerk (413)

|                                         | 2021 Actual     | 2022 Actual     | 2023 Actual     | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change      | % Change    |
|-----------------------------------------|-----------------|-----------------|-----------------|------------------|---------------------|---------------------|---------------------|----------------------|----------------|-------------|
| <b>Revenue</b>                          |                 |                 |                 |                  |                     |                     |                     |                      |                |             |
| REVENUES                                | 0               | 21,520          | 20,142          | 18,344           | 20,000              | 20,000              | 20,000              | 21,000               | 1,000          | 5.0%        |
| <b>TOTAL REVENUES</b>                   | <b>0</b>        | <b>21,520</b>   | <b>20,142</b>   | <b>18,344</b>    | <b>20,000</b>       | <b>20,000</b>       | <b>20,000</b>       | <b>21,000</b>        | <b>1,000</b>   | <b>5.0%</b> |
| <b>Personnel</b>                        |                 |                 |                 |                  |                     |                     |                     |                      |                |             |
| (41100) Salaries                        | 90,924          | 94,840          | 115,839         | 118,993          | 129,571             | 134,523             | 134,523             | 142,282              | 7,759          | 5.8%        |
| (42100) Health Insurance                | 21,037          | 21,210          | 30,297          | 38,861           | 29,972              | 44,261              | 44,261              | 51,903               | 7,642          | 17.3%       |
| (42200) SS Tax Expense                  | 5,253           | 5,449           | 6,424           | 6,176            | 8,033               | 8,340               | 8,340               | 8,821                | 481            | 5.8%        |
| (42211) Medicare Expense                | 1,228           | 1,274           | 1,502           | 1,444            | 1,879               | 1,951               | 1,951               | 2,063                | 112            | 5.7%        |
| (42310) Elected Official Pension        | 21,017          | 21,017          | 21,017          | 21,017           | 21,500              | 21,500              | 21,500              | 21,500               | 0              | 0.0%        |
| (42500) Unemployment Compensation       | 100             | 32              | 76              | 26               | 150                 | 150                 | 150                 | 150                  | 0              | 0.0%        |
| (42600) Workers Compensation            | 71              | 1,509           | 330             | 412              | 436                 | 412                 | 412                 | 302                  | -110           | -26.7%      |
| (42700) Long Term Disability            | 310             | 309             | 226             | 225              | 324                 | 336                 | 336                 | 356                  | 20             | 6.0%        |
| (43312) Personnel Physicals             | 27              | 0               | 27              | 27               | 0                   | 0                   | 27                  | 30                   | 30             | 0.0%        |
| <b>Total Personnel</b>                  | <b>139,967</b>  | <b>145,640</b>  | <b>175,738</b>  | <b>187,181</b>   | <b>191,865</b>      | <b>211,473</b>      | <b>211,500</b>      | <b>227,407</b>       | <b>15,934</b>  | <b>7.5%</b> |
| <b>Operating Expenditures</b>           |                 |                 |                 |                  |                     |                     |                     |                      |                |             |
| (43255) Background Check                | 790             | 862             | 259             | 1,111            | 1,000               | 1,000               | 1,473               | 1,000                | 0              | 0.0%        |
| (43600) Membership Dues                 | 395             | 250             | 65              | 479              | 900                 | 600                 | 600                 | 600                  | 0              | 0.0%        |
| (45800) Travel Expense                  | 2,237           | 560             | 5,664           | 1,076            | 4,000               | 4,000               | 3,500               | 4,000                | 0              | 0.0%        |
| (45811) Local Mileage                   | 272             | 483             | 978             | 565              | 500                 | 700                 | 700                 | 700                  | 0              | 0.0%        |
| (45814) Seminar Registration            | 874             | 2,279           | 2,550           | 675              | 2,500               | 2,500               | 2,500               | 2,500                | 0              | 0.0%        |
| (46012) Office Supplies                 | 289             | 233             | 413             | 229              | 250                 | 300                 | 300                 | 400                  | 100            | 33.3%       |
| (47400) Equipment < \$5000              | 1,312           | 74              | 0               | 230              | 1,500               | 1,000               | 910                 | 1,000                | 0              | 0.0%        |
| (43210) Software Licensing              | 0               | 165             | 286             | 0                | 180                 | 0                   | 0                   | 0                    | 0              | 0.0%        |
| (43220) Ordinance Codification          | 7,285           | 2,301           | 3,190           | 3,452            | 7,000               | 4,500               | 4,500               | 4,500                | 0              | 0.0%        |
| (44326) Office Machine Contracts        | 0               | 378             | 860             | 574              | 550                 | 550                 | 640                 | 550                  | 0              | 0.0%        |
| (45611) Subscriptions                   | 708             | 215             | 421             | 503              | 0                   | 600                 | 600                 | 600                  | 0              | 0.0%        |
| (46218) Cell Phone Service              | 580             | 578             | 1,397           | 767              | 1,000               | 1,000               | 1,000               | 1,000                | 0              | 0.0%        |
| <b>Total Operating Expenditures</b>     | <b>14,742</b>   | <b>8,378</b>    | <b>16,083</b>   | <b>9,661</b>     | <b>19,380</b>       | <b>16,750</b>       | <b>16,723</b>       | <b>16,850</b>        | <b>100</b>     | <b>0.6%</b> |
| <b>TOTAL EXPENDITURES</b>               | <b>154,709</b>  | <b>154,018</b>  | <b>191,821</b>  | <b>196,842</b>   | <b>211,245</b>      | <b>228,223</b>      | <b>228,223</b>      | <b>244,257</b>       | <b>16,034</b>  | <b>7.0%</b> |
| <b>TOTAL REVENUES LESS EXPENDITURES</b> | <b>-154,709</b> | <b>-132,498</b> | <b>-171,679</b> | <b>-178,498</b>  | <b>-191,245</b>     | <b>-208,223</b>     | <b>-208,223</b>     | <b>-223,257</b>      | <b>-15,034</b> | <b>7.2%</b> |

2025 Approved Budget  
413 - City Clerk Salary Schedule

| Job Title         | FTE  | Hire Date  | 2024 Budgeted Salary | Change | 2025 Budgeted Salary |
|-------------------|------|------------|----------------------|--------|----------------------|
| City Clerk        | 1.00 | 2016-10-01 | 67,475               | 4,046  | 71,521               |
| Deputy City Clerk | 1.00 | 2021-01-25 | 37,398               | 1,122  | 38,520               |
| Laborer           | 1.00 | 2023-08-07 | 32,240               | 0      | 32,240               |
| TOTAL FTE         |      | 3.00       | TOTAL SALARIES       |        | \$142,282            |



## 2025 Approved Budget

### Finance (414)

|                                     | 2021 Actual    | 2022 Actual    | 2023 Actual    | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change     | % Change     |
|-------------------------------------|----------------|----------------|----------------|------------------|---------------------|---------------------|---------------------|----------------------|---------------|--------------|
| <b>Personnel</b>                    |                |                |                |                  |                     |                     |                     |                      |               |              |
| (41100) Salaries                    | 217,762        | 242,444        | 268,921        | 234,214          | 252,718             | 264,783             | 264,783             | 273,995              | 0             | 0.0%         |
| (41200) Overtime                    | 0              | 0              | 516            | 0                | 0                   | 0                   | 0                   | 0                    | 0             | 0.0%         |
| (42100) Health Insurance            | 34,907         | 43,654         | 39,630         | 36,059           | 49,314              | 41,524              | 41,524              | 46,347               | 4,823         | 11.6%        |
| (42200) SS Tax Expense              | 12,413         | 13,699         | 15,790         | 13,964           | 15,668              | 16,417              | 16,417              | 16,988               | 571           | 3.5%         |
| (42211) Medicare Expense            | 2,903          | 3,204          | 3,693          | 3,266            | 3,664               | 3,839               | 3,839               | 3,973                | 134           | 3.5%         |
| (42300) Retirement Expense          | 4,655          | 9,667          | 8,164          | 12,586           | 12,748              | 7,602               | 7,602               | 16,362               | 8,760         | 115.2%       |
| (42500) Unemployment Compensation   | 265            | 126            | 128            | 35               | 200                 | 200                 | 200                 | 200                  | 0             | 0.0%         |
| (42600) Workers Compensation        | 182            | 178            | 176            | 164              | 275                 | 208                 | 208                 | 146                  | -62           | -29.8%       |
| (42700) Long Term Disability        | 519            | 565            | 421            | 458              | 632                 | 662                 | 662                 | 685                  | 23            | 3.5%         |
| (43312) Personnel Physicals         | 54             | 0              | 54             | 0                | 0                   | 0                   | 0                   | 0                    | 0             | 0.0%         |
|                                     | <b>273,660</b> | <b>313,537</b> | <b>337,493</b> | <b>300,746</b>   | <b>335,219</b>      | <b>335,235</b>      | <b>335,235</b>      | <b>358,696</b>       | <b>23,461</b> | <b>7.0%</b>  |
| <b>Operating Expenditures</b>       |                |                |                |                  |                     |                     |                     |                      |               |              |
| (43600) Membership Dues             | 210            | 400            | 30             | 76               | 400                 | 400                 | 400                 | 400                  | 0             | 0.0%         |
| (45612) Books                       | 130            | 0              | 0              | 0                | 100                 | 100                 | 100                 | 100                  | 0             | 0.0%         |
| (45613) Employee Training           | 0              | 0              | 0              | 50               | 350                 | 350                 | 350                 | 350                  | 0             | 0.0%         |
| (45800) Travel Expense              | 536            | 625            | 680            | 463              | 3,000               | 3,000               | 3,000               | 3,000                | 0             | 0.0%         |
| (45811) Local Mileage               | 0              | 0              | 0              | 0                | 150                 | 150                 | 150                 | 150                  | 0             | 0.0%         |
| (45814) Seminar Registration        | 2,555          | 1,364          | 0              | 1,000            | 3,500               | 3,500               | 3,500               | 3,500                | 0             | 0.0%         |
| (46012) Office Supplies             | 2,095          | 1,601          | 1,878          | 1,311            | 2,500               | 2,500               | 2,500               | 2,500                | 0             | 0.0%         |
| (47400) Equipment < \$5000          | -70            | 1,559          | 1,658          | 0                | 2,000               | 2,000               | 2,000               | 2,000                | 0             | 0.0%         |
| (44326) Office Machine Contracts    | 6,109          | 3,941          | 2,853          | 2,363            | 3,000               | 3,000               | 3,000               | 2,880                | -120          | -4.0%        |
| (44328) Computer Maintenance        | 748            | 816            | 772            | 1,162            | 900                 | 1,152               | 1,152               | 1,152                | 0             | 0.0%         |
| (45611) Subscriptions               | 0              | 0              | 164            | 96               | 0                   | 0                   | 0                   | 0                    | 0             | 0.0%         |
| (46218) Cell Phone Service          | 509            | 507            | 505            | 211              | 550                 | 550                 | 550                 | 0                    | -550          | -100.0%      |
| <b>Total Operating Expenditures</b> | <b>12,822</b>  | <b>10,813</b>  | <b>8,540</b>   | <b>6,732</b>     | <b>16,450</b>       | <b>16,702</b>       | <b>16,702</b>       | <b>16,032</b>        | <b>-670</b>   | <b>-4.0%</b> |
| <b>TOTAL EXPENDITURES</b>           | <b>286,482</b> | <b>324,350</b> | <b>346,033</b> | <b>307,478</b>   | <b>351,669</b>      | <b>351,937</b>      | <b>351,937</b>      | <b>374,728</b>       | <b>22,791</b> | <b>6.5%</b>  |

2025 Approved Budget

414 - Finance Salary Schedule

| Job Title                   | FTE         | Hire Date  | 2024 Budgeted Salary | Change                | 2025 Budgeted Salary |
|-----------------------------|-------------|------------|----------------------|-----------------------|----------------------|
| Director of Finance         | 1.00        | 2023-03-01 | 96,366               | 2,891                 | 99,257               |
| Accounts Receivable Analyst | 1.00        | 2001-09-17 | 60,258               | 1,808                 | 62,065               |
| Accounts Payable Analyst    | 1.00        | 2023-02-27 | 41,704               | 2,540                 | 44,244               |
| Senior Accountant           | 1.00        | 2021-10-04 | 66,435               | 1,993                 | 68,428               |
| <b>TOTAL FTE</b>            | <b>4.00</b> |            |                      | <b>TOTAL SALARIES</b> | <b>\$273,995</b>     |



## 2025 Approved Budget

### Human Resources (415)

|                                     | 2021 Actual    | 2022 Actual    | 2023 Actual    | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change     | % Change     |
|-------------------------------------|----------------|----------------|----------------|------------------|---------------------|---------------------|---------------------|----------------------|---------------|--------------|
| <b>Personnel</b>                    |                |                |                |                  |                     |                     |                     |                      |               |              |
| (41100) Salaries                    | 79,375         | 88,943         | 103,346        | 99,141           | 102,870             | 112,063             | 112,063             | 116,492              | 4,429         | 4.0%         |
| (41200) Overtime                    | 4              | 0              | 60             | 0                | 0                   | 0                   | 0                   | 2,355                | 2,355         | 0.0%         |
| (42100) Health Insurance            | 6,052          | 7,950          | 8,809          | 6,848            | 8,288               | 17,790              | 17,790              | 19,364               | 1,574         | 8.8%         |
| (42200) SS Tax Expense              | 4,880          | 5,509          | 6,416          | 6,142            | 6,378               | 6,948               | 6,948               | 7,222                | 274           | 3.9%         |
| (42211) Medicare Expense            | 1,141          | 1,288          | 1,498          | 1,437            | 1,492               | 1,625               | 1,625               | 1,689                | 64            | 3.9%         |
| (42300) Retirement Expense          | 0              | 3,999          | 4,119          | 4,366            | 6,047               | 6,300               | 6,300               | 6,926                | 626           | 9.9%         |
| (42500) Unemployment Compensation   | 129            | 94             | 88             | 20               | 100                 | 100                 | 100                 | 100                  | 0             | 0.0%         |
| (42600) Workers Compensation        | 82             | 66             | 71             | 69               | 111                 | 84                  | 84                  | 62                   | -22           | -26.2%       |
| (42700) Long Term Disability        | 150            | 150            | 167            | 194              | 257                 | 280                 | 280                 | 291                  | 11            | 3.9%         |
| (43312) Personnel Physicals         | 81             | 162            | 108            | 54               | 100                 | 100                 | 100                 | 100                  | 0             | 0.0%         |
|                                     | <b>91,894</b>  | <b>108,161</b> | <b>124,682</b> | <b>118,271</b>   | <b>125,643</b>      | <b>145,290</b>      | <b>145,290</b>      | <b>154,601</b>       | <b>9,311</b>  | <b>6.4%</b>  |
| <b>Operating Expenditures</b>       |                |                |                |                  |                     |                     |                     |                      |               |              |
| (43600) Membership Dues             | 574            | 998            | 704            | 521              | 900                 | 1,025               | 1,025               | 1,025                | 0             | 0.0%         |
| (45613) Employee Training           | 348            | 94             | 0              | 0                | 1,250               | 1,500               | 1,500               | 1,930                | 430           | 28.7%        |
| (45614) Training Materials          | 0              | 0              | 0              | 0                | 500                 | 500                 | 500                 | 500                  | 0             | 0.0%         |
| (45800) Travel Expense              | 529            | 212            | 1,000          | 793              | 1,700               | 2,100               | 2,100               | 2,600                | 500           | 23.8%        |
| (45811) Local Mileage               | 213            | 82             | 166            | 0                | 500                 | 500                 | 500                 | 500                  | 0             | 0.0%         |
| (45814) Seminar Registration        | 635            | 925            | 1,162          | 1,580            | 2,250               | 3,000               | 3,000               | 3,750                | 750           | 25.0%        |
| (46012) Office Supplies             | 1,239          | 1,262          | 1,267          | 267              | 2,500               | 1,500               | 1,426               | 1,500                | 0             | 0.0%         |
| (46015) Civil Service Commission    | 0              | 3,905          | 4,585          | 844              | 5,000               | 5,550               | 5,550               | 5,550                | 0             | 0.0%         |
| (47400) Equipment < \$5000          | 573            | 1,226          | 174            | 35               | 1,000               | 1,000               | 1,000               | 1,000                | 0             | 0.0%         |
| (43201) Professional - Other        | 2,499          | 2,212          | 1,704          | 592              | 2,725               | 2,900               | 2,900               | 2,900                | 0             | 0.0%         |
| (43210) Software Licensing          | 0              | 302            | 379            | 470              | 350                 | 460                 | 534                 | 6,860                | 6,400         | 1391.3%      |
| (43237) Licenses & Permits          | 0              | 20             | 0              | 0                | 0                   | 0                   | 0                   | 0                    | 0             | 0.0%         |
| (44326) Office Machine Contracts    | 2,792          | 2,089          | 2,021          | 1,345            | 1,375               | 1,375               | 1,375               | 1,375                | 0             | 0.0%         |
| (44328) Computer Maintenance        | 169            | 0              | 0              | 0                | 500                 | 500                 | 500                 | 500                  | 0             | 0.0%         |
| (45412) Personnel Recruiting        | 0              | 2,700          | 1,578          | 1,403            | 4,000               | 4,000               | 4,000               | 4,000                | 0             | 0.0%         |
| (46218) Cell Phone Service          | 219            | 10             | 0              | 0                | 0                   | 0                   | 0                   | 0                    | 0             | 0.0%         |
|                                     | <b>9,790</b>   | <b>16,037</b>  | <b>14,740</b>  | <b>7,850</b>     | <b>24,550</b>       | <b>25,910</b>       | <b>25,910</b>       | <b>33,990</b>        | <b>8,080</b>  | <b>31.2%</b> |
| <b>Total Operating Expenditures</b> |                |                |                |                  |                     |                     |                     |                      |               |              |
|                                     | <b>101,684</b> | <b>124,198</b> | <b>139,422</b> | <b>126,121</b>   | <b>150,193</b>      | <b>171,200</b>      | <b>171,200</b>      | <b>188,591</b>       | <b>17,391</b> | <b>10.2%</b> |
| <b>TOTAL EXPENDITURES</b>           |                |                |                |                  |                     |                     |                     |                      |               |              |

2025 Approved Budget  
**415 - Human Resources Salary Schedule**

| Job Title                   | FTE         | Hire Date  | 2024 Budgeted Salary | Change                | 2025 Budgeted Salary |
|-----------------------------|-------------|------------|----------------------|-----------------------|----------------------|
| Director of HR              | 1.00        | 2020-12-28 | 77,792               | 2,334                 | 80,126               |
| HR Administrative Assistant | 1.00        | 2023-05-17 | 34,278               | 2,088                 | 36,366               |
| <b>TOTAL FTE</b>            | <b>2.00</b> |            |                      | <b>TOTAL SALARIES</b> | <b>\$116,492</b>     |



## 2025 Approved Budget

### City Attorney (421)

|                                     | 2021 Actual    | 2022 Actual    | 2023 Actual    | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change    | % Change    |
|-------------------------------------|----------------|----------------|----------------|------------------|---------------------|---------------------|---------------------|----------------------|--------------|-------------|
| <b>Personnel</b>                    |                |                |                |                  |                     |                     |                     |                      |              |             |
| (41100) Salaries                    | 108,193        | 107,226        | 116,468        | 103,167          | 120,534             | 120,802             | 120,802             | 127,500              | 6,698        | 5.5%        |
| (42100) Health Insurance            | 7,514          | 6,923          | 7,031          | 7,765            | 13,629              | 8,895               | 8,895               | 9,682                | 787          | 8.8%        |
| (42200) SS Tax Expense              | 6,708          | 6,648          | 7,185          | 6,365            | 7,473               | 7,490               | 7,490               | 7,905                | 415          | 5.5%        |
| (42211) Medicare Expense            | 1,569          | 1,555          | 1,680          | 1,489            | 1,748               | 1,752               | 1,752               | 1,849                | 97           | 5.5%        |
| (42300) Retirement Expense          | 4,712          | 5,833          | 45             | 0                | 0                   | 0                   | 0                   | 0                    | 0            | 0.0%        |
| (42500) Unemployment Compensation   | 93             | 31             | 20             | 22               | 100                 | 100                 | 100                 | 100                  | 0            | 0.0%        |
| (42600) Workers Compensation        | 86             | 105            | 80             | 65               | 95                  | 72                  | 72                  | 68                   | -4           | -5.6%       |
| (42700) Long Term Disability        | 245            | 243            | 158            | 181              | 263                 | 263                 | 263                 | 276                  | 13           | 4.9%        |
| <b>Total Personnel</b>              | <b>129,120</b> | <b>128,564</b> | <b>132,667</b> | <b>119,054</b>   | <b>143,842</b>      | <b>139,374</b>      | <b>139,374</b>      | <b>147,380</b>       | <b>8,006</b> | <b>5.7%</b> |
| <b>Operating Expenditures</b>       |                |                |                |                  |                     |                     |                     |                      |              |             |
| (43600) Membership Dues             | 275            | 575            | 200            | 0                | 1,000               | 1,000               | 1,000               | 1,000                | 0            | 0.0%        |
| (45612) Books                       | 0              | 12             | 263            | 734              | 300                 | 1,100               | 1,800               | 1,100                | 0            | 0.0%        |
| (45613) Employee Training           | 0              | 0              | 0              | 0                | 200                 | 200                 | 200                 | 500                  | 300          | 150.0%      |
| (45800) Travel Expense              | 0              | 34             | 0              | 48               | 1,500               | 1,500               | 1,500               | 1,500                | 0            | 0.0%        |
| (45811) Local Mileage               | 0              | 136            | 58             | 47               | 200                 | 200                 | 200                 | 200                  | 0            | 0.0%        |
| (45814) Seminar Registration        | 228            | 229            | 579            | 350              | 800                 | 800                 | 800                 | 800                  | 0            | 0.0%        |
| (46012) Office Supplies             | 186            | 28             | 470            | 1,053            | 700                 | 700                 | 1,450               | 1,500                | 800          | 114.3%      |
| (46014) Postage                     | 42             | 0              | 0              | 0                | 200                 | 200                 | 200                 | 200                  | 0            | 0.0%        |
| (47400) Equipment < \$5000          | 116            | 0              | 293            | 131              | 3,000               | 3,000               | 1,550               | 3,000                | 0            | 0.0%        |
| (43214) Professional - Legal        | 770            | 995            | 28,138         | 193              | 6,000               | 6,000               | 6,000               | 6,000                | 0            | 0.0%        |
| (44326) Office Machine Contracts    | 0              | 120            | 0              | 0                | 400                 | 400                 | 400                 | 400                  | 0            | 0.0%        |
| (45611) Subscriptions               | 4,732          | 4,283          | 4,888          | 6,504            | 5,250               | 6,600               | 6,600               | 7,000                | 400          | 6.1%        |
| (46218) Cell Phone Service          | 509            | 507            | 505            | 422              | 800                 | 800                 | 800                 | 800                  | 0            | 0.0%        |
| <b>Total Operating Expenditures</b> | <b>6,858</b>   | <b>6,919</b>   | <b>35,394</b>  | <b>9,482</b>     | <b>20,350</b>       | <b>22,500</b>       | <b>22,500</b>       | <b>24,000</b>        | <b>1,500</b> | <b>6.7%</b> |
| <b>TOTAL EXPENDITURES</b>           | <b>135,978</b> | <b>135,483</b> | <b>168,061</b> | <b>128,536</b>   | <b>164,192</b>      | <b>161,874</b>      | <b>161,874</b>      | <b>171,380</b>       | <b>9,506</b> | <b>5.9%</b> |

2025 Approved Budget  
**421 - City Attorney Salary Schedule**

| Job Title       | FTE  | Hire Date  | 2024 Budgeted Salary | Change | 2025 Budgeted Salary |
|-----------------|------|------------|----------------------|--------|----------------------|
| City Attorney   | 1.00 | 2023-01-01 | 105,002              | 5,250  | 110,252              |
| Legal Assistant | 0.50 | 2024-04-20 | 15,798               | 1,450  | 17,248               |
| TOTAL FTE       |      | 1.50       | TOTAL SALARIES       |        | \$127,500            |



## 2025 Approved Budget

### Courts (422)

|                                          | 2021 Actual    | 2022 Actual    | 2023 Actual    | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change      | % Change     |
|------------------------------------------|----------------|----------------|----------------|------------------|---------------------|---------------------|---------------------|----------------------|----------------|--------------|
| <b>Revenue</b>                           |                |                |                |                  |                     |                     |                     |                      |                |              |
| * (35111) Filing Fees                    | 16,136         | 7,645          | 9,265          | 9,330            | 9,000               | 9,000               | 9,000               | 9,000                | 0              | 0.0%         |
| * (35113) Misc Rev - DWI                 | 165            | 0              | 0              | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%         |
| * (35114) Act 252 Of 1997 -Bail Bond Fee | 300            | 0              | 0              | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%         |
| * (35115) ER Vehicle Fund                | 3,425          | 0              | 0              | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%         |
| (35110) Fines                            | 122,736        | 142,099        | 162,540        | 154,323          | 150,000             | 175,000             | 175,000             | 175,000              | 0              | 0.0%         |
| (35120) Probations - Ord 252             | 15,369         | 11,445         | 8,864          | 4,560            | 15,000              | 10,000              | 10,000              | 9,000                | -1,000         | -10.0%       |
| <b>TOTAL REVENUES</b>                    | <b>158,131</b> | <b>161,189</b> | <b>180,669</b> | <b>168,213</b>   | <b>174,000</b>      | <b>194,000</b>      | <b>194,000</b>      | <b>193,000</b>       | <b>-1,000</b>  | <b>-0.5%</b> |
| <b>Personnel</b>                         |                |                |                |                  |                     |                     |                     |                      |                |              |
| (41100) Salaries                         | 96,752         | 109,379        | 159,973        | 117,424          | 163,812             | 145,935             | 145,935             | 150,311              | 4,376          | 3.0%         |
| (41120) MDC Judge                        | 22,111         | 22,111         | 22,111         | 22,111           | 22,111              | 22,111              | 22,111              | 22,111               | 0              | 0.0%         |
| (41200) Overtime                         | 6,081          | 3,734          | 6,138          | 6,485            | 5,000               | 7,500               | 7,500               | 7,500                | 0              | 0.0%         |
| (41400) Uniforms Provided                | 0              | 0              | 40             | 0                | 550                 | 550                 | 550                 | 1,000                | 450            | 81.8%        |
| (42100) Health Insurance                 | 20,479         | 16,156         | 16,434         | 10,435           | 21,801              | 44,516              | 44,516              | 29,047               | -15,469        | -34.7%       |
| (42200) SS Tax Expense                   | 6,102          | 6,978          | 10,134         | 7,595            | 10,157              | 9,048               | 9,048               | 9,319                | 271            | 3.0%         |
| (42211) Medicare Expense                 | 1,427          | 1,632          | 2,371          | 1,776            | 2,375               | 2,116               | 2,116               | 2,180                | 64             | 3.0%         |
| (42300) Retirement Expense               | 3,824          | 3,965          | 6,484          | 3,921            | 6,255               | 5,877               | 5,877               | 4,189                | -1,688         | -28.7%       |
| (42311) APERS Pension Expense            | 6,235          | 6,626          | 4,699          | 2,362            | 6,516               | 7,049               | 7,049               | 7,260                | 211            | 3.0%         |
| (42500) Unemployment Compensation        | 131            | 80             | 99             | 49               | 150                 | 150                 | 150                 | 150                  | 0              | 0.0%         |
| (42600) Workers Compensation             | 83             | 2,421          | 86             | 90               | 135                 | 115                 | 115                 | 81                   | -34            | -29.6%       |
| (42700) Long Term Disability             | 237            | 236            | 172            | 171              | 266                 | 365                 | 365                 | 376                  | 11             | 3.0%         |
|                                          | <b>163,462</b> | <b>173,318</b> | <b>228,741</b> | <b>172,419</b>   | <b>239,128</b>      | <b>245,332</b>      | <b>245,332</b>      | <b>233,524</b>       | <b>-11,808</b> | <b>-4.8%</b> |
| <b>Operating Expenditures</b>            |                |                |                |                  |                     |                     |                     |                      |                |              |
| (43600) Membership Dues                  | 900            | 900            | 800            | 1,000            | 1,000               | 1,000               | 1,000               | 1,600                | 600            | 60.0%        |
| (44311) Building Maintenance             | 1,442          | 1,424          | 2,494          | 3,372            | 2,500               | 3,500               | 3,500               | 3,500                | 0              | 0.0%         |
| (44324) Vehicle Maintenance              | 111            | 110            | 45             | 156              | 500                 | 500                 | 500                 | 500                  | 0              | 0.0%         |
| (45612) Books                            | 67             | 1,220          | 0              | 159              | 400                 | 400                 | 400                 | 400                  | 0              | 0.0%         |
| (45800) Travel Expense                   | 220            | 292            | 32             | 678              | 700                 | 700                 | 700                 | 1,700                | 1,000          | 142.9%       |
| (45811) Local Mileage                    | 0              | 0              | 0              | 0                | 50                  | 50                  | 50                  | 50                   | 0              | 0.0%         |

|                                         | 2021 Actual    | 2022 Actual    | 2023 Actual    | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change      | % Change     |
|-----------------------------------------|----------------|----------------|----------------|------------------|---------------------|---------------------|---------------------|----------------------|----------------|--------------|
| (45814) Seminar Registration            | 0              | 0              | 150            | 0                | 200                 | 200                 | 200                 | 300                  | 100            | 50.0%        |
| (46012) Office Supplies                 | 5,060          | 4,787          | 2,118          | 3,280            | 3,250               | 3,250               | 3,250               | 3,850                | 600            | 18.5%        |
| (46013) Printing                        | 1,744          | 1,797          | 1,265          | 1,414            | 2,000               | 2,000               | 2,000               | 2,000                | 0              | 0.0%         |
| (46019) Medical Supplies                | 0              | 200            | 0              | 0                | 200                 | 200                 | 200                 | 200                  | 0              | 0.0%         |
| (46020) Ammo, Targets, Etc.             | 833            | 314            | 914            | 1,000            | 1,000               | 1,000               | 1,000               | 1,000                | 0              | 0.0%         |
| (46049) Automation Fund - Technology    | 0              | 0              | 0              | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%         |
| (46215) Gas, Fuel & Oil                 | 59             | 542            | 128            | 41               | 450                 | 250                 | 250                 | 250                  | 0              | 0.0%         |
| (47400) Equipment < \$5000              | 5,922          | 3,313          | 7,164          | 4,524            | 7,000               | 5,000               | 5,000               | 8,000                | 3,000          | 60.0%        |
| (43210) Software Licensing              | 0              | 0              | 0              | 1,445            | 0                   | 5,785               | 5,785               | 6,384                | 599            | 10.4%        |
| (43235) Bank Account Fees               | 0              | 0              | 12             | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%         |
| (44319) Pest Control                    | 0              | 164            | 199            | 289              | 675                 | 675                 | 675                 | 729                  | 54             | 8.0%         |
| (44321) HVAC Contracts                  | 87             | 0              | 0              | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%         |
| (44326) Office Machine Contracts        | 3,200          | 3,990          | 5,082          | 4,123            | 4,100               | 5,700               | 5,700               | 6,200                | 500            | 8.8%         |
| (44328) Computer Maintenance            | 4,216          | 4,249          | 5,081          | 2,891            | 4,800               | 5,000               | 5,000               | 5,000                | 0              | 0.0%         |
| (45815) Education                       | 0              | 275            | 0              | 265              | 100                 | 800                 | 800                 | 800                  | 0              | 0.0%         |
| (46216) Internet Services               | 0              | 1,548          | 1,740          | 892              | 1,550               | 1,780               | 1,780               | 1,922                | 142            | 8.0%         |
| (46218) Cell Phone Service              | 1,078          | 1,818          | 1,131          | 1,025            | 1,800               | 1,800               | 1,800               | 1,944                | 144            | 8.0%         |
| (46214) Telephone                       | 3,952          | 5,514          | 6,448          | 3,066            | 6,500               | 7,000               | 7,000               | 7,560                | 560            | 8.0%         |
| (46411) Cash Over/Short                 | 80             | 0              | 0              | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%         |
| (46211) Natural Gas                     | 234            | 0              | 0              | 0                | 1,000               | 0                   | 0                   | 0                    | 0              | 0.0%         |
| <b>Total Operating Expenditures</b>     | <b>29,205</b>  | <b>32,457</b>  | <b>34,803</b>  | <b>29,620</b>    | <b>39,775</b>       | <b>46,590</b>       | <b>46,590</b>       | <b>53,889</b>        | <b>7,299</b>   | <b>15.7%</b> |
| <b>Total Capital Expenditures</b>       | <b>0</b>       | <b>3,163</b>   | <b>0</b>       | <b>0</b>         | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>31,292</b>        | <b>31,292</b>  | <b>0.0%</b>  |
| <b>TOTAL EXPENDITURES</b>               | <b>192,667</b> | <b>208,938</b> | <b>263,544</b> | <b>202,039</b>   | <b>278,903</b>      | <b>291,922</b>      | <b>291,922</b>      | <b>318,705</b>       | <b>26,783</b>  | <b>9.2%</b>  |
| <b>TOTAL REVENUES LESS EXPENDITURES</b> | <b>-34,536</b> | <b>-47,749</b> | <b>-82,875</b> | <b>-33,826</b>   | <b>-104,903</b>     | <b>-97,922</b>      | <b>-97,922</b>      | <b>-125,705</b>      | <b>-27,783</b> | <b>28.4%</b> |

**2025 Approved Budget**  
**422 - Courts Salary Schedule**

| Job Title                | FTE         | Hire Date  | 2024 Budgeted Salary | Change                | 2025 Budgeted Salary |
|--------------------------|-------------|------------|----------------------|-----------------------|----------------------|
| Chief Court Clerk        | 1.00        | VACANT     | 46,010               | 1,380                 | 47,390               |
| Probation Officer/Bailif | 1.00        | 2005-01-04 | 67,789               | 2,032                 | 69,821               |
| Court Assistant          | 1.00        | 2022-11-28 | 32,136               | 964                   | 33,100               |
| <b>TOTAL FTE</b>         | <b>3.00</b> |            |                      | <b>TOTAL SALARIES</b> | <b>\$150,311</b>     |



## 2025 Approved Budget

### Police (431)

|                                         | 2021 Actual      | 2022 Actual      | 2023 Actual      | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change       | % Change      |
|-----------------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|----------------------|-----------------|---------------|
| <b>Revenue</b>                          |                  |                  |                  |                  |                     |                     |                     |                      |                 |               |
| (33000) LOPFI Turnback                  | 173,482          | 190,800          | 213,859          | 207,508          | 190,000             | 210,000             | 210,000             | 210,000              | 0               | 0.0%          |
| * (34211) Dispatch Services             | 282,844          | 297,230          | 293,868          | 218,951          | 305,000             | 152,500             | 152,500             | 0                    | -152,500        | -100.0%       |
| (35111) Filing Fees                     | 0                | 850              | 950              | 0                | 0                   | 0                   | 0                   | 0                    | 0               | 0.0%          |
| (35113) Misc Rev - DWI                  | 0                | 165              | 165              | 151              | 200                 | 200                 | 200                 | 200                  | 0               | 0.0%          |
| (35114) Act 252 Of 1997 - Bail Bond Fee | 0                | 300              | 300              | 120              | 350                 | 350                 | 350                 | 350                  | 0               | 0.0%          |
| (35115) ER Vehicle Fund                 | 0                | 5,632            | 13,034           | 12,109           | 6,000               | 6,000               | 6,000               | 12,000               | 6,000           | 100.0%        |
| (35116) Jail Fines (ACA 16-17-129)      | 0                | 16,630           | 19,608           | 18,484           | 18,000              | 18,000              | 18,000              | 20,000               | 2,000           | 11.1%         |
| (38014) Tr From .5% Police & Fire Fund  | 817,346          | 876,533          | 998,461          | 888,889          | 875,000             | 1,000,000           | 1,000,000           | 1,000,000            | 0               | 0.0%          |
| (31010) Miscellaneous Income            | 0                | 62,466           | 37,258           | 169,434          | 0                   | 0                   | 157,973             | 0                    | 0               | 0.0%          |
| (39200) Sale of Fixed Assets            | 36,953           | 5,250            | 0                | 4,050            | 0                   | 0                   | 4,050               | 0                    | 0               | 0.0%          |
| <b>TOTAL REVENUES</b>                   | <b>1,310,625</b> | <b>1,455,964</b> | <b>1,577,573</b> | <b>1,519,696</b> | <b>1,394,550</b>    | <b>1,387,050</b>    | <b>1,549,073</b>    | <b>1,242,550</b>     | <b>-144,500</b> | <b>-10.4%</b> |
| <b>Personnel</b>                        |                  |                  |                  |                  |                     |                     |                     |                      |                 |               |
| (41100) Salaries                        | 1,381,721        | 2,464,248        | 2,487,334        | 2,472,628        | 2,664,210           | 2,911,944           | 2,886,944           | 2,846,142            | -65,802         | -2.3%         |
| (41300) Holiday Pay                     | 46,839           | 82,702           | 85,163           | 101,694          | 94,748              | 107,549             | 107,549             | 111,617              | 4,068           | 3.8%          |
| (41500) Uniform Allowance               | 39,000           | 38,605           | 38,500           | 39,000           | 40,000              | 43,000              | 43,000              | 43,000               | 0               | 0.0%          |
| (41700) Education Pay                   | 17,957           | 17,950           | 16,770           | 13,100           | 23,400              | 16,800              | 16,800              | 18,000               | 1,200           | 7.1%          |
| (41800) Longevity Pay                   | 27,693           | 26,444           | 22,836           | 40,190           | 28,628              | 37,980              | 37,980              | 38,547               | 567             | 1.5%          |
| (41900) Certificate Pay                 | 33,957           | 39,255           | 31,280           | 28,260           | 40,680              | 26,280              | 26,280              | 31,440               | 5,160           | 19.6%         |
| (41970) Other Pay                       | 0                | 17,000           | 2,500            | 0                | 0                   | 0                   | 0                   | 0                    | 0               | 0.0%          |
| (41200) Overtime                        | 13,355           | 21,771           | 46,853           | 65,198           | 20,000              | 40,000              | 65,000              | 65,000               | 25,000          | 62.5%         |
| (41212) Overtime - Court Appearance     | 4,483            | 8,003            | 9,008            | 0                | 0                   | 0                   | 0                   | 8,500                | 8,500           | 0.0%          |
| (41400) Uniforms Provided               | 3,507            | 10,812           | 5,103            | 7,174            | 4,400               | 7,200               | 7,200               | 11,600               | 4,400           | 61.1%         |
| (42100) Health Insurance                | 428,011          | 474,886          | 408,491          | 441,429          | 626,601             | 568,458             | 568,458             | 555,936              | -12,522         | -2.2%         |
| (42200) SS Tax Expense                  | 27,553           | 30,272           | 29,989           | 24,384           | 31,539              | 20,425              | 20,425              | 19,248               | -1,177          | -5.8%         |
| (42211) Medicare Expense                | 31,843           | 36,017           | 35,512           | 35,691           | 41,349              | 44,958              | 44,958              | 44,163               | -795            | -1.8%         |
| (42300) Retirement Expense              | 12,668           | 13,664           | 12,677           | 11,288           | 13,902              | 8,701               | 8,701               | 7,770                | -931            | -10.7%        |
| (42312) LOPFI Expense                   | 231,586          | 499,850          | 513,315          | 541,313          | 516,581             | 612,084             | 612,084             | 635,040              | 22,956          | 3.8%          |
| (42500) Unemployment Compensation       | 2,729            | 1,725            | 1,567            | 586              | 2,650               | 2,800               | 2,800               | 2,400                | -400            | -14.3%        |
| (42600) Workers Compensation            | 25,580           | 24,232           | 26,091           | 27,768           | 31,051              | 34,744              | 34,744              | 25,372               | -9,372          | -27.0%        |
| (42700) Long Term Disability            | 5,455            | 5,261            | 4,471            | 4,450            | 7,097               | 7,387               | 7,387               | 7,400                | 13              | 0.2%          |
| (42900) Payroll Reimbursement           | 0                | 0                | 0                | 0                | 0                   | 0                   | 0                   | 0                    | 0               | 0.0%          |
| (43312) Personnel Physicals             | 1,815            | 3,933            | 3,311            | 980              | 2,500               | 2,500               | 2,500               | 2,500                | 0               | 0.0%          |
| (43313) Preventive Care                 | 0                | 0                | 0                | 0                | 500                 | 500                 | 500                 | 500                  | 0               | 0.0%          |
| <b>Total Personnel</b>                  | <b>2,335,752</b> | <b>3,816,630</b> | <b>3,793,737</b> | <b>3,855,133</b> | <b>4,189,836</b>    | <b>4,493,310</b>    | <b>4,493,310</b>    | <b>4,474,175</b>     | <b>-19,135</b>  | <b>-0.4%</b>  |

| Operating Expenditures               |             |             |             |                  |                     |                     |                     |                      |           |          |  |  |  |  |
|--------------------------------------|-------------|-------------|-------------|------------------|---------------------|---------------------|---------------------|----------------------|-----------|----------|--|--|--|--|
|                                      | 2021 Actual | 2022 Actual | 2023 Actual | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change | % Change |  |  |  |  |
| (43600) Membership Dues              | 820         | 950         | 875         | 1,389            | 930                 | 1,840               | 1,840               | 2,550                | 710       | 38.6%    |  |  |  |  |
| (44310) Grounds Maintenance          | 0           | 0           | 3,472       | 3,542            | 2,000               | 3,780               | 3,780               | 2,000                | -1,780    | -47.1%   |  |  |  |  |
| (44311) Building Maintenance         | 5,207       | 6,043       | 7,616       | 81,959           | 10,000              | 10,000              | 82,668              | 10,000               | 0         | 0.0%     |  |  |  |  |
| (44312) Weather Warning System       | 1,205       | 520         | 2,188       | 0                | 2,000               | 5,500               | 5,500               | 5,500                | 0         | 0.0%     |  |  |  |  |
| (44324) Vehicle Maintenance          | 40,543      | 61,749      | 54,744      | 118,201          | 36,000              | 41,000              | 127,705             | 43,000               | 2,000     | 4.9%     |  |  |  |  |
| (45413) Promotional Materials        | 55          | 1,353       | 1,147       | 1,206            | 1,800               | 1,800               | 1,800               | 1,800                | 0         | 0.0%     |  |  |  |  |
| (45612) Books                        | 672         | 0           | 0           | 359              | 400                 | 372                 | 372                 | 500                  | 128       | 34.4%    |  |  |  |  |
| (45614) Training Materials           | 289         | 1,283       | 596         | 0                | 1,500               | 1,500               | 1,500               | 0                    | -1,500    | -100.0%  |  |  |  |  |
| (45800) Travel Expense               | 5,232       | 7,132       | 7,836       | 7,729            | 7,000               | 7,000               | 7,000               | 12,000               | 5,000     | 71.4%    |  |  |  |  |
| (45814) Seminar Registration         | 4,415       | 5,240       | 3,879       | 4,852            | 6,000               | 5,350               | 5,350               | 0                    | -5,350    | -100.0%  |  |  |  |  |
| (46012) Office Supplies              | 5,320       | 6,122       | 7,492       | 5,053            | 8,700               | 8,000               | 8,000               | 8,000                | 0         | 0.0%     |  |  |  |  |
| (46013) Printing                     | 819         | 796         | 1,212       | 729              | 1,000               | 1,000               | 1,000               | 1,000                | 0         | 0.0%     |  |  |  |  |
| (46018) Janitorial Supplies          | 2,639       | 3,171       | 3,422       | 2,992            | 3,000               | 3,000               | 3,000               | 3,000                | 0         | 0.0%     |  |  |  |  |
| (46019) Medical Supplies             | 0           | 94          | 551         | 111              | 360                 | 500                 | 500                 | 700                  | 200       | 40.0%    |  |  |  |  |
| (46020) Ammo, Targets, Etc.          | 5,296       | 3,447       | 2,110       | 1,649            | 5,000               | 5,000               | 8,206               | 5,000                | 0         | 0.0%     |  |  |  |  |
| (46022) K-9 Costs                    | 3,825       | 1,326       | 1,587       | 1,992            | 3,000               | 3,000               | 3,000               | 3,000                | 0         | 0.0%     |  |  |  |  |
| (46023) Investigative Materials      | 1,915       | 2,123       | 1,814       | 7,469            | 2,100               | 24,600              | 24,350              | 24,600               | 0         | 0.0%     |  |  |  |  |
| (46025) Patrol Supplies              | 8,843       | 4,017       | 7,793       | 7,583            | 10,000              | 10,000              | 12,350              | 14,000               | 4,000     | 40.0%    |  |  |  |  |
| (46026) NCIC/ACIC                    | 2,370       | 4,834       | 16,639      | 5,085            | 6,920               | 8,700               | 8,700               | 8,700                | 0         | 0.0%     |  |  |  |  |
| (46028) Fingerprinting Supplies      | -296        | 63          | 0           | 0                | 200                 | 200                 | 200                 | 0                    | -200      | -100.0%  |  |  |  |  |
| (46040) Investigative - Non Refund   | 0           | 275         | 275         | 275              | 275                 | 275                 | 275                 | 275                  | 0         | 0.0%     |  |  |  |  |
| (46052) Radios                       | 6,157       | 4,666       | 14,310      | 24,150           | 15,000              | 24,150              | 24,150              | 24,150               | 0         | 0.0%     |  |  |  |  |
| (46053) Body Camera Equipment        | 1,109       | 4,911       | 0           | 706              | 0                   | 4,000               | 4,000               | 4,000                | 0         | 0.0%     |  |  |  |  |
| (46215) Gas, Fuel & Oil              | 83,931      | 98,062      | 104,323     | 104,954          | 96,250              | 105,000             | 105,000             | 111,000              | 6,000     | 5.7%     |  |  |  |  |
| (47400) Equipment < \$5000           | 10,056      | 27,469      | 33,854      | 19,461           | 28,000              | 28,000              | 27,390              | 30,500               | 2,500     | 8.9%     |  |  |  |  |
| (43210) Software Licensing           | 21,656      | 29,810      | 21,182      | 27,817           | 47,714              | 52,304              | 52,304              | 54,000               | 1,696     | 3.2%     |  |  |  |  |
| (43700) Pulaski County Regional Jail | 70,576      | 88,489      | 101,810     | 64,179           | 89,250              | 96,750              | 96,750              | 79,582               | -17,168   | -17.7%   |  |  |  |  |
| * (43815) Dispatching services       | 0           | 0           | 0           | 0                | 0                   | 115,750             | 115,750             | 371,783              | 256,033   | 221.2%   |  |  |  |  |
| (44319) Pest Control                 | 0           | 123         | 226         | 289              | 500                 | 500                 | 500                 | 500                  | 0         | 0.0%     |  |  |  |  |
| (44321) HVAC Contracts               | 2,850       | 2,850       | 2,850       | 3,650            | 2,850               | 4,000               | 4,000               | 4,000                | 0         | 0.0%     |  |  |  |  |
| (44326) Office Machine Contracts     | 5,014       | 3,276       | 4,237       | 3,902            | 4,000               | 4,447               | 4,447               | 4,900                | 453       | 10.2%    |  |  |  |  |
| (44327) Communication System Maint   | 400         | 60          | 1,428       | 0                | 4,510               | 0                   | 0                   | 0                    | 0         | 0.0%     |  |  |  |  |

|                                         | 2021 Actual       | 2022 Actual       | 2023 Actual       | 2024 YTD Actuals  | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change       | % Change      |
|-----------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|----------------------|-----------------|---------------|
| (44328) Computer Maintenance            | 25,746            | 4,312             | 3,846             | 4,284             | 3,000               | 4,500               | 4,500               | 4,500                | 0               | 0.0%          |
| (44413) Vehicle Rental                  | 105,315           | 135,920           | 149,353           | 125,162           | 150,000             | 176,200             | 171,200             | 146,200              | -30,000         | -17.0%        |
| (45611) Subscriptions                   | 1,607             | 3,459             | 4,805             | 4,940             | 3,960               | 5,500               | 5,500               | 5,500                | 0               | 0.0%          |
| (45815) Education                       | 3,175             | 3,295             | 6,615             | 6,163             | 8,000               | 10,500              | 10,500              | 12,600               | 2,100           | 20.0%         |
| (46216) Internet Services               | 0                 | 4,434             | 1,236             | 3,091             | 4,450               | 4,450               | 4,450               | 4,450                | 0               | 0.0%          |
| (46218) Cell Phone Service              | 21,631            | 17,365            | 23,003            | 20,474            | 20,000              | 20,000              | 22,250              | 20,000               | 0               | 0.0%          |
| (46214) Telephone                       | 16,529            | 14,394            | 21,240            | 21,997            | 10,000              | 21,500              | 24,500              | 21,500               | 0               | 0.0%          |
| (46211) Natural Gas                     | 414               | 569               | 307               | 416               | 750                 | 750                 | 750                 | 750                  | 0               | 0.0%          |
| (46212) Electricity                     | 43,361            | 52,055            | 53,696            | 41,208            | 44,000              | 53,000              | 53,000              | 53,000               | 0               | 0.0%          |
| (46213) Water & Sewer                   | 4,133             | 2,483             | 2,767             | 2,967             | 4,250               | 4,250               | 4,250               | 4,250                | 0               | 0.0%          |
| (48014) Operating Transfer              | 2,252             | 0                 | 19,530            | 0                 | 0                   | 0                   | 0                   | 0                    | 0               | 0.0%          |
| <b>Total Operating Expenditures</b>     | <b>515,081</b>    | <b>608,540</b>    | <b>695,866</b>    | <b>731,985</b>    | <b>644,669</b>      | <b>877,968</b>      | <b>1,042,287</b>    | <b>1,102,790</b>     | <b>224,822</b>  | <b>25.6%</b>  |
| <b>Total Capital Expenditures</b>       | <b>0</b>          | <b>0</b>          | <b>688,515</b>    | <b>505,208</b>    | <b>713,500</b>      | <b>515,621</b>      | <b>584,465</b>      | <b>391,500</b>       | <b>-124,121</b> | <b>-24.1%</b> |
| <b>TOTAL EXPENDITURES</b>               | <b>2,850,833</b>  | <b>4,425,170</b>  | <b>5,178,118</b>  | <b>5,092,326</b>  | <b>5,548,005</b>    | <b>5,886,899</b>    | <b>6,120,062</b>    | <b>5,968,465</b>     | <b>81,566</b>   | <b>1.4%</b>   |
| <b>TOTAL REVENUES LESS EXPENDITURES</b> | <b>-1,540,208</b> | <b>-2,969,206</b> | <b>-3,600,545</b> | <b>-3,572,630</b> | <b>-4,153,455</b>   | <b>-4,499,849</b>   | <b>-4,570,989</b>   | <b>-4,725,915</b>    | <b>-226,066</b> | <b>5.0%</b>   |

\* Dispatching related revenues and expenses are changing effective January 1st, 2025 as dispatch begins to be merged with North Little Rock.

2025 Approved Budget  
431 - Police Salary Schedule

| Job Title         | FTE  | Hire Date  | 2024 Budgeted Salary | Change | 2025 Budgeted Salary |
|-------------------|------|------------|----------------------|--------|----------------------|
| Chief of Police   | 1.00 | 1999-02-08 | 103,605              | 3,108  | 106,713              |
| Police Captain    | 1.00 | 1990-07-16 | 87,483               | 0      | 87,483               |
| Police Captain    | 1.00 | 2025-01-01 | 80,113               | 0      | 80,113               |
| Police Captain    | 1.00 | 1998-12-14 | 87,483               | 0      | 87,483               |
| Police Captain    | 1.00 | 2002-10-21 | 87,483               | 0      | 87,483               |
| Police Lieutenant | 1.00 | 1994-04-12 | 74,247               | 2,785  | 77,032               |
| Police Lieutenant | 1.00 | 2002-06-03 | 77,032               | 0      | 77,032               |
| Police Lieutenant | 1.00 | 2006-08-07 | 71,564               | 2,683  | 74,247               |
| Police Lieutenant | 1.00 | 2011-08-01 | 77,032               | 0      | 77,032               |
| Police Lieutenant | 1.00 | 2012-03-19 | 71,564               | 2,683  | 74,247               |
| Police Lieutenant | 1.00 | 2016-08-30 | 71,564               | 2,683  | 74,247               |
| Police Sergeant   | 1.00 | 1996-03-18 | 60,842               | 1,826  | 62,668               |
| Police Sergeant   | 1.00 | 2018-04-30 | 60,842               | 1,826  | 62,668               |
| Police Sergeant   | 1.00 | 2020-02-01 | 60,842               | 1,826  | 62,668               |
| Police Sergeant   | 1.00 | 2022-03-28 | 60,842               | 1,826  | 62,668               |
| Police Sergeant   | 1.00 | 2023-03-06 | 60,842               | 1,826  | 62,668               |
| Police Sergeant   | 1.00 | 2023-11-06 | 60,842               | 1,826  | 62,668               |
| Police Officer    | 1.00 | 1999-03-22 | 57,073               | 0      | 57,073               |
| Police Officer    | 1.00 | 2013-03-11 | 57,073               | 0      | 57,073               |
| Police Officer    | 1.00 | 2016-10-31 | 57,073               | 0      | 57,073               |
| Police Officer    | 1.00 | 2017-09-18 | 57,073               | 0      | 57,073               |
| Police Officer    | 1.00 | 2020-11-18 | 54,059               | 1,486  | 55,545               |
| Police Officer    | 1.00 | 2021-03-08 | 54,059               | 1,486  | 55,545               |
| Police Officer    | 1.00 | 2022-04-04 | 52,612               | 1,447  | 54,059               |
| Police Officer    | 1.00 | 2022-04-20 | 52,612               | 1,447  | 54,059               |
| Police Officer    | 1.00 | 2022-09-06 | 51,204               | 1,408  | 52,612               |
| Police Officer    | 1.00 | 2022-09-14 | 52,612               | 1,447  | 54,059               |
| Police Officer    | 1.00 | 2023-03-15 | 49,833               | 1,371  | 51,204               |
| Police Officer    | 1.00 | 2023-04-03 | 49,833               | 1,371  | 51,204               |
| Police Officer    | 1.00 | 2023-04-03 | 49,833               | 1,371  | 51,204               |
| Police Officer    | 1.00 | 2023-08-02 | 49,833               | 1,371  | 51,204               |
| Police Officer    | 1.00 | 2023-08-03 | 49,833               | 1,371  | 51,204               |
| Police Officer    | 1.00 | 2023-08-07 | 49,833               | 1,371  | 51,204               |
| Police Officer    | 1.00 | 2023-08-07 | 49,833               | 1,371  | 51,204               |
| Police Officer    | 1.00 | 2023-09-11 | 49,833               | 1,371  | 51,204               |
| Police Officer    | 1.00 | 2023-09-15 | 49,833               | 1,371  | 51,204               |
| Police Officer    | 1.00 | 2023-10-09 | 51,204               | 1,408  | 52,612               |

| Job Title                   | FTE  | Hire Date  | 2024 Budgeted Salary        | Change | 2025 Budgeted Salary |
|-----------------------------|------|------------|-----------------------------|--------|----------------------|
| Police Officer              | 1.00 | 2024-04-17 | 52,612                      | 1,447  | 54,059               |
| Police Officer              | 1.00 | 2024-08-26 | 49,833                      | 1,371  | 51,204               |
| Police Officer              | 1.00 | 2024-11-04 | 48,500                      | 0      | 48,500               |
| Police Officer              | 1.00 | 2025-01-01 | 48,500                      | 0      | 48,500               |
| Police Officer              | 1.00 | 2025-01-01 | 48,500                      | 0      | 48,500               |
| Police Officer              | 1.00 | 2025-01-01 | 48,500                      | 0      | 48,500               |
| CID Technician              | 1.00 | 1995-02-06 | 47,486                      | 1,425  | 48,911               |
| Police Records Clerk        | 1.00 | 2021-11-15 | 32,157                      | 965    | 33,122               |
| Admin Assistant III         | 1.00 | 2001-07-06 | 46,093                      | 1,383  | 47,476               |
| Administrative Assistant II | 1.00 | 2019-01-14 | 37,274                      | 1,118  | 38,392               |
| Laborer                     | 1.00 | 2025-01-01 | 32,240                      | 0      | 32,240               |
| TOTAL FTE 48.00             |      |            | TOTAL SALARIES \$ 2,846,142 |        |                      |



2025 Approved Budget

431 - Police Capital Improvement Schedule

| Account Code                                                                                                                                                      | Amount    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 57200 - Buildings Capital                                                                                                                                         | 30,000    |
| 57410 - Vehicles capital                                                                                                                                          | 331,000   |
| 57411 - Office Furniture                                                                                                                                          | 15,000    |
| 57414 - Public Safety Equipment                                                                                                                                   | 15,500    |
| Generator Fencing<br>( 5 new vehicles) 1 Admin Tahoe, 2 Patrol Tahoe & 2 Pat<br>A new phone system will replace the non-serviceable sy:<br>Rifles & SRT Equipment |           |
| Total Police                                                                                                                                                      | \$391,500 |



2024 A

## 2025 Approved Budget

### Fire (432)

|                                        | 2021 Actual      | 2022 Actual      | 2023 Actual      | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change      | % Change    |
|----------------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|----------------------|----------------|-------------|
| <b>Revenue</b>                         |                  |                  |                  |                  |                     |                     |                     |                      |                |             |
| (33000) LOPFI Turnback                 | 209,376          | 225,961          | 234,362          | 242,156          | 225,000             | 235,000             | 235,000             | 235,000              | 0              | 0.0%        |
| (38014) Tr From .5% Police & Fire Fund | 817,346          | 876,533          | 998,461          | 888,889          | 875,000             | 1,000,000           | 1,000,000           | 1,000,000            | 0              | 0.0%        |
| (32210) Building Permits               | 0                | 4,305            | 4,715            | 3,491            | 3,000               | 4,000               | 4,000               | 4,000                | 0              | 0.0%        |
| (36600) Capital Donations              | 11,650           | 0                | 0                | 5,000            | 0                   | 0                   | 5,000               | 0                    | 0              | 0.0%        |
| (31010) Miscellaneous Income           | 3,663            | 78,245           | 1,240            | 14,004           | 0                   | 0                   | 11,392              | 0                    | 0              | 0.0%        |
| (39200) Sale of Fixed Assets           | 2,214            | 0                | 0                | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%        |
| <b>TOTAL REVENUES</b>                  | <b>1,044,249</b> | <b>1,185,044</b> | <b>1,238,778</b> | <b>1,153,540</b> | <b>1,103,000</b>    | <b>1,239,000</b>    | <b>1,255,392</b>    | <b>1,239,000</b>     | <b>0</b>       | <b>0.0%</b> |
| <b>Personnel</b>                       |                  |                  |                  |                  |                     |                     |                     |                      |                |             |
| (41100) Salaries                       | 33,283           | 2,154,096        | 2,286,591        | 2,378,851        | 2,425,755           | 2,792,434           | 2,762,434           | 2,874,713            | 82,279         | 2.9%        |
| (41111) Volunteer Firefighters         | 1,150            | 1,225            | 940              | 60               | 5,000               | 5,000               | 5,000               | 0                    | -5,000         | -100.0%     |
| (41250) Medic Stipend                  | 14,386           | 11,712           | 11,904           | 12,480           | 22,464              | 19,968              | 19,968              | 34,944               | 14,976         | 75.0%       |
| (41300) Holiday Pay                    | 65,559           | 83,350           | 87,859           | 103,900          | 91,527              | 105,577             | 105,577             | 108,399              | 2,822          | 2.7%        |
| (41500) Uniform Allowance              | 40,000           | 40,000           | 40,500           | 46,000           | 43,000              | 46,000              | 46,000              | 46,000               | 0              | 0.0%        |
| (41700) Education Pay                  | 15,600           | 16,000           | 18,440           | 16,350           | 19,800              | 17,400              | 17,400              | 24,600               | 7,200          | 41.4%       |
| (41800) Longevity Pay                  | 27,166           | 27,819           | 28,212           | 45,059           | 30,696              | 49,680              | 49,680              | 49,284               | -396           | -0.8%       |
| (41900) Certificate Pay                | 21,766           | 21,555           | 21,880           | 21,575           | 27,240              | 21,720              | 21,720              | 28,380               | 6,660          | 30.7%       |
| (41970) Other Pay                      | 0                | 0                | 0                | 3,266            | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%        |
| (41200) Overtime                       | 0                | 141,968          | 88,283           | 125,173          | 125,000             | 130,000             | 160,000             | 150,000              | 20,000         | 15.4%       |
| (41400) Uniforms Provided              | 2,942            | 3,333            | 3,337            | 3,289            | 3,500               | 3,500               | 3,500               | 3,500                | 0              | 0.0%        |
| (42100) Health Insurance               | 378,307          | 400,691          | 443,879          | 430,472          | 485,325             | 558,169             | 558,169             | 581,312              | 23,143         | 4.1%        |
| (42200) SS Tax Expense                 | 2,323            | 2,881            | 2,174            | 2,296            | 2,858               | 2,944               | 2,944               | 3,123                | 179            | 6.1%        |
| (42211) Medicare Expense               | 29,647           | 33,836           | 32,250           | 34,668           | 37,953              | 43,598              | 43,598              | 45,158               | 1,560          | 3.6%        |
| (42300) Retirement Expense             | 2,478            | 2,690            | 2,764            | 2,520            | 2,766               | 2,849               | 2,849               | 2,935                | 86             | 3.0%        |
| (42312) LOPFI Expense                  | 25,730           | 558,491          | 593,469          | 617,769          | 571,119             | 658,790             | 658,790             | 677,900              | 19,110         | 2.9%        |
| (42500) Unemployment Compensation      | 2,047            | 1,391            | 1,137            | 527              | 2,200               | 2,350               | 2,350               | 2,350                | 0              | 0.0%        |
| (42600) Workers Compensation           | 42,214           | 48,455           | 44,615           | 43,978           | 57,876              | 59,604              | 59,604              | 47,447               | -12,157        | -20.4%      |
| (42700) Long Term Disability           | 5,420            | 5,099            | 4,508            | 4,524            | 6,544               | 7,517               | 7,517               | 7,786                | 269            | 3.6%        |
| (42800) Firefighter Income Protection  | 980              | 0                | 1,760            | 1,000            | 1,000               | 1,000               | 1,000               | 1,000                | 0              | 0.0%        |
| (43312) Personnel Physicals            | 11,618           | 11,660           | 14,747           | 13,021           | 15,000              | 15,000              | 15,000              | 15,000               | 0              | 0.0%        |
| (43313) Preventive Care                | 0                | 0                | 0                | 0                | 500                 | 500                 | 500                 | 500                  | 0              | 0.0%        |
| <b>Total Personnel</b>                 | <b>722,616</b>   | <b>3,566,252</b> | <b>3,729,249</b> | <b>3,906,778</b> | <b>3,977,123</b>    | <b>4,543,600</b>    | <b>4,543,600</b>    | <b>4,704,331</b>     | <b>160,731</b> | <b>3.5%</b> |

| Operating Expenditures                 |        |        |        |        |        |         |         |         |         |         |        |
|----------------------------------------|--------|--------|--------|--------|--------|---------|---------|---------|---------|---------|--------|
| (43600) Membership Dues                | 1,043  | 2,058  | 2,040  | 3,733  | 3,000  | 3,000   | 3,000   | 3,733   | 3,000   | 0       | 0.0%   |
| (44310) Grounds Maintenance            | 0      | 1,227  | 1,821  | 7,681  | 5,950  | 8,400   | 10,000  | 8,400   | 10,000  | 1,600   | 19.0%  |
| (44311) Building Maintenance           | 17,856 | 29,363 | 32,036 | 28,513 | 21,572 | 26,500  | 28,500  | 41,084  | 28,500  | 2,000   | 7.5%   |
| (44315) Equipment Maintenance          | 6,474  | 8,162  | 7,352  | 9,300  | 7,500  | 9,300   | 9,300   | 9,300   | 9,300   | 0       | 0.0%   |
| (44322) Fire Hydrant Inspections       | 0      | 0      | 0      | 0      | 200    | 200     | 200     | 200     | 200     | 0       | 0.0%   |
| (44324) Vehicle Maintenance            | 39,910 | 37,794 | 48,985 | 54,190 | 37,900 | 39,000  | 39,000  | 56,432  | 39,000  | 0       | 0.0%   |
| (45413) Promotional Materials          | 55     | 0      | 146    | 0      | 500    | 500     | 500     | 0       | 500     | 0       | 0.0%   |
| (45612) Books                          | 1,190  | 2,054  | 1,933  | 1,345  | 2,000  | 2,000   | 2,000   | 2,000   | 2,000   | 0       | 0.0%   |
| (45614) Training Materials             | 1,293  | 2,386  | 5,838  | 2,752  | 4,000  | 4,000   | 4,000   | 4,308   | 4,000   | 0       | 0.0%   |
| (45616) Fire Prevention Materials      | 360    | 1,952  | 1,814  | 1,679  | 1,700  | 1,700   | 1,700   | 1,700   | 1,700   | 0       | 0.0%   |
| (45800) Travel Expense                 | 9,573  | 10,269 | 12,952 | 7,138  | 14,000 | 14,000  | 14,000  | 14,000  | 14,000  | 0       | 0.0%   |
| (45814) Seminar Registration           | 5,493  | 6,182  | 4,201  | 5,870  | 5,750  | 5,750   | 5,750   | 5,870   | 5,750   | 0       | 0.0%   |
| (46012) Office Supplies                | 460    | 1,305  | 2,139  | 1,801  | 2,000  | 2,250   | 2,250   | 2,250   | 2,250   | 0       | 0.0%   |
| (46013) Printing                       | 274    | 0      | 550    | 36     | 500    | 500     | 500     | 40      | 500     | 0       | 0.0%   |
| (46018) Janitorial Supplies            | 4,665  | 6,143  | 7,764  | 8,560  | 11,264 | 11,264  | 10,000  | 11,264  | 10,000  | -1,264  | -11.2% |
| (46019) Medical Supplies               | 15,581 | 16,455 | 23,640 | 15,567 | 18,000 | 18,000  | 18,000  | 18,000  | 18,000  | 0       | 0.0%   |
| (46023) Investigative Materials        | 961    | 1,799  | 813    | 2,281  | 1,000  | 4,000   | 4,000   | 4,000   | 4,000   | 0       | 0.0%   |
| (46024) Clothing Accessories           | 4,621  | 14,688 | 28,867 | 21,710 | 29,500 | 29,500  | 29,500  | 41,490  | 29,500  | 0       | 0.0%   |
| (46027) Disaster Supplies              | 878    | 2,225  | 17,468 | 4,360  | 5,000  | 5,000   | 5,000   | 5,000   | 5,000   | 0       | 0.0%   |
| (46046) Fire Breathing Apparatus Equip | 3,764  | 5,611  | 23,991 | 6,899  | 18,500 | 18,500  | 18,500  | 18,500  | 18,500  | 0       | 0.0%   |
| (46047) Fire Extinguisher Expense      | 370    | 150    | 928    | 799    | 1,000  | 1,000   | 1,000   | 1,000   | 1,000   | 0       | 0.0%   |
| (46052) Radios                         | 24,894 | 0      | 0      | 0      | 0      | 0       | 0       | 0       | 0       | 0       | 0.0%   |
| (46215) Gas, Fuel & Oil                | 19,045 | 29,103 | 30,501 | 28,673 | 40,000 | 38,000  | 38,000  | 34,000  | 38,000  | 0       | 0.0%   |
| (47400) Equipment < \$5000             | 1,026  | 14,985 | 17,088 | 16,482 | 20,400 | 20,400  | 20,400  | 23,512  | 20,400  | 0       | 0.0%   |
| (43201) Professional - Other           | 1,000  | 2,000  | 2,000  | 2,000  | 2,000  | 2,000   | 2,000   | 2,000   | 2,000   | 0       | 0.0%   |
| (43210) Software Licensing             | 0      | 17,922 | 22,451 | 15,910 | 24,500 | 21,000  | 21,000  | 21,000  | 23,477  | 2,477   | 11.8%  |
| (43235) Bank Account Fees              | 63     | 3      | 0      | 0      | 0      | 0       | 0       | 0       | 0       | 0       | 0.0%   |
| (43815) Dispatching services           | 0      | 0      | 0      | 0      | 0      | 115,750 | 115,750 | 115,750 | 376,283 | 260,533 | 225.1% |
| (44319) Pest Control                   | 0      | 123    | 144    | 289    | 500    | 1,000   | 1,300   | 1,000   | 1,300   | 300     | 30.0%  |
| (44321) HVAC Contracts                 | 0      | 0      | 4,987  | 0      | 5,500  | 5,500   | 5,500   | 5,500   | 5,500   | 0       | 0.0%   |
| (44326) Office Machine Contracts       | 4,695  | 4,153  | 5,227  | 3,243  | 4,700  | 5,200   | 5,200   | 5,200   | 5,200   | 0       | 0.0%   |
| (44327) Communication System Maint     | 335    | 427    | 17,094 | 9,232  | 14,000 | 14,000  | 14,000  | 23,743  | 14,000  | 0       | 0.0%   |
| (44328) Computer Maintenance           | 832    | 3,190  | 601    | 1,364  | 1,400  | 1,400   | 1,400   | 1,400   | 1,400   | 0       | 0.0%   |
| (44412) Equipment Rental               | 0      | 0      | 0      | 0      | 0      | 500     | 500     | 500     | 500     | 0       | 0.0%   |
| (45412) Personnel Recruiting           | 0      | 10,000 | 0      | 0      | 0      | 0       | 0       | 0       | 0       | 0       | 0.0%   |
| (45611) Subscriptions                  | 25,529 | 14,279 | 1,952  | 3,867  | 3,326  | 4,076   | 4,076   | 5,390   | 4,076   | 0       | 0.0%   |
| (45815) Education                      | 0      | 0      | 14,652 | 11,374 | 15,000 | 18,000  | 18,000  | 11,374  | 18,000  | 0       | 0.0%   |
| (46216) Internet Services              | 0      | 1,092  | 1,236  | 1,052  | 1,650  | 1,650   | 1,650   | 1,650   | 1,650   | 0       | 0.0%   |
| (46218) Cell Phone Service             | 6,155  | 5,626  | 5,863  | 4,410  | 6,500  | 6,500   | 6,500   | 6,500   | 6,500   | 0       | 0.0%   |

|                                         |                  |                   |                   |                   |                   |                   |                   |                   |                   |               |
|-----------------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| (46214) Telephone                       | 3,610            | 2,968             | 3,901             | 4,138             | 6,000             | 5,500             | 5,500             | 5,500             | 0                 | 0.0%          |
| (46211) Natural Gas                     | 3,524            | 5,725             | 4,400             | 3,292             | 6,250             | 6,750             | 6,750             | 6,750             | 0                 | 0.0%          |
| (46212) Electricity                     | 46,396           | 44,322            | 44,169            | 35,478            | 49,000            | 49,000            | 49,000            | 49,000            | 0                 | 0.0%          |
| (46213) Water & Sewer                   | 11,512           | 8,519             | 11,302            | 9,391             | 12,500            | 13,000            | 13,000            | 13,000            | 0                 | 0.0%          |
| * (48014) Operating Transfer            | 10,894           | 0                 | 0                 | 184,051           | 8,781             | 220,800           | 224,756           | 1,146,487         | 925,687           | 419.2%        |
| <b>Total Operating Expenditures</b>     | <b>274,331</b>   | <b>314,260</b>    | <b>412,846</b>    | <b>518,460</b>    | <b>412,843</b>    | <b>754,390</b>    | <b>806,096</b>    | <b>1,945,723</b>  | <b>1,191,333</b>  | <b>157.9%</b> |
| <b>Total Capital Expenditures</b>       | <b>647,298</b>   | <b>149,678</b>    | <b>128,127</b>    | <b>155,166</b>    | <b>125,510</b>    | <b>321,321</b>    | <b>374,915</b>    | <b>51,301</b>     | <b>-270,020</b>   | <b>-84.0%</b> |
| <b>TOTAL EXPENDITURES</b>               | <b>1,644,245</b> | <b>4,030,190</b>  | <b>4,270,222</b>  | <b>4,580,404</b>  | <b>4,515,476</b>  | <b>5,619,311</b>  | <b>5,724,611</b>  | <b>6,701,355</b>  | <b>1,082,044</b>  | <b>19.3%</b>  |
| <b>TOTAL REVENUES LESS EXPENDITURES</b> | <b>-599,996</b>  | <b>-2,845,146</b> | <b>-3,031,444</b> | <b>-3,426,864</b> | <b>-3,412,476</b> | <b>-4,380,311</b> | <b>-4,469,219</b> | <b>-5,462,355</b> | <b>-1,082,044</b> | <b>24.7%</b>  |

\* Operational transfer to Capital Improvements Funds to start the requisition process for the engine replacement

2025 Approved Budget  
432 - Fire Salary Schedule

| Job Title                | FTE  | Hire Date  | 2024 Budgeted Salary | Change | 2025 Budgeted Salary |
|--------------------------|------|------------|----------------------|--------|----------------------|
| Fire Chief               | 1.00 | 2022-08-01 | 103,605              | 3,108  | 106,713              |
| Fire Marshal/Div Chief   | 1.00 | 2004-07-12 | 83,310               | 3,742  | 87,052               |
| Deputy Fire Marshal/Capt | 1.00 | 1998-10-26 | 74,172               | 0      | 74,172               |
| Training / Div Chief     | 1.00 | 2002-06-24 | 83,310               | 3,742  | 87,052               |
| Division Chief           | 1.00 | 2004-07-12 | 83,310               | 3,742  | 87,052               |
| Division Chief           | 1.00 | 2007-07-23 | 79,726               | 3,584  | 83,310               |
| Division Chief           | 1.00 | 2009-08-17 | 83,310               | 3,742  | 87,052               |
| Fire Captain             | 1.00 | 2002-02-02 | 74,172               | 2,583  | 76,755               |
| Fire Captain             | 1.00 | 2004-08-03 | 74,172               | 2,583  | 76,755               |
| Fire Captain             | 1.00 | 2005-07-19 | 74,172               | 2,583  | 76,755               |
| Fire Captain             | 1.00 | 2006-07-17 | 74,172               | 2,583  | 76,755               |
| Fire Captain             | 1.00 | 2008-07-07 | 74,172               | 2,583  | 76,755               |
| Fire Captain             | 1.00 | 2011-08-29 | 74,172               | 2,583  | 76,755               |
| Fire Captain             | 1.00 | 2011-08-29 | 70,700               | 3,472  | 74,172               |
| Fire Captain             | 1.00 | 2014-07-07 | 67,855               | 2,845  | 70,700               |
| Fire Captain/Medic       | 1.00 | 2014-07-07 | 74,172               | 2,583  | 76,755               |
| Fire Lieutenant          | 1.00 | 2008-07-07 | 62,555               | 2,625  | 65,180               |
| Fire Lieutenant          | 1.00 | 2011-08-29 | 62,555               | 2,625  | 65,180               |
| Fire Lieutenant          | 1.00 | 2012-09-04 | 62,555               | 2,625  | 65,180               |
| Fire Lieutenant          | 1.00 | 2016-06-27 | 57,625               | 2,415  | 60,040               |
| Fire Lieutenant          | 1.00 | 2017-06-26 | 55,205               | 2,420  | 57,625               |
| Firefighter I            | 1.00 | 2025-01-01 | 41,345               | 1,630  | 42,975               |
| Firefighter I            | 1.00 | 2025-01-01 | 41,345               | 1,630  | 42,975               |
| Fire Lieutenant/Medic    | 1.00 | 2014-07-07 | 62,555               | 2,625  | 65,180               |
| Fire Lieutenant/Medic    | 1.00 | 2018-08-13 | 55,205               | 2,420  | 57,625               |
| Fire Lieutenant/Medic    | 1.00 | 2019-02-25 | 57,625               | 2,415  | 60,040               |
| Fire Lieutenant/Medic    | 1.00 | 2019-12-16 | 55,205               | 2,420  | 57,625               |
| Fire Lieutenant/Medic    | 1.00 | 2020-03-02 | 55,205               | 2,420  | 57,625               |
| Firefighter II           | 1.00 | 2022-08-01 | 55,205               | 2,420  | 57,625               |
| Firefighter II           | 1.00 | 2018-01-22 | 55,205               | 2,420  | 57,625               |
| Firefighter II           | 1.00 | 2019-06-24 | 55,205               | 2,420  | 57,625               |
| Firefighter II           | 1.00 | 2022-01-22 | 42,975               | 1,805  | 44,780               |
| Firefighter II           | 1.00 | 2022-04-11 | 42,975               | 1,805  | 44,780               |
| Firefighter II           | 1.00 | 2022-04-11 | 42,975               | 1,805  | 44,780               |
| Firefighter II           | 1.00 | 2022-04-11 | 42,975               | 1,805  | 44,780               |
| Firefighter II           | 1.00 | 2022-08-22 | 42,975               | 1,805  | 44,780               |
| Firefighter II           | 1.00 | 2023-03-15 | 41,345               | 1,630  | 42,975               |

| Job Title                   | FTE          | Hire Date  | 2024 Budgeted Salary | Change                | 2025 Budgeted Salary |
|-----------------------------|--------------|------------|----------------------|-----------------------|----------------------|
| Firefighter II              | 1.00         | 2023-03-15 | 41,345               | 1,630                 | 42,975               |
| Firefighter II              | 1.00         | 2023-03-15 | 41,345               | 1,630                 | 42,975               |
| Firefighter II              | 1.00         | 2023-08-21 | 41,345               | 1,630                 | 42,975               |
| Firefighter II              | 1.00         | 2023-08-21 | 41,345               | 1,630                 | 42,975               |
| Firefighter II              | 1.00         | 2024-08-19 | 41,345               | 1,630                 | 42,975               |
| Firefighter I               | 1.00         | 2024-01-08 | 41,345               | 1,630                 | 42,975               |
| Firefighter I               | 1.00         | 2024-01-08 | 41,345               | 1,630                 | 42,975               |
| Firefighter I               | 1.00         | 2024-02-15 | 41,345               | 1,630                 | 42,975               |
| Firefighter I               | 1.00         | 2024-08-19 | 41,345               | 1,630                 | 42,975               |
| Office Administrator        | 1.00         | 2011-04-11 | 47,486               | 2,892                 | 50,378               |
| Firefighters volunteers (6) |              |            | 5,000                | 1,000                 | 6,000                |
| <b>TOTAL FTE</b>            | <b>47.00</b> |            |                      | <b>TOTAL SALARIES</b> | <b>\$2,874,713</b>   |



2025 Approved Budget

| Account Code                    | Description                                           | Amount   |
|---------------------------------|-------------------------------------------------------|----------|
| 57411 - Office Furniture        | Phone system upgrade with Maumelle Police Department. | 15,000   |
| 57414 - Public Safety Equipment | Protective Equipment Replacement (Turn-Outs)          | 36,300   |
| Total Fire                      |                                                       | \$51,300 |



## 2025 Approved Budget

### Animal Services (433)

|                                   | 2021 Actual    | 2022 Actual    | 2023 Actual    | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change      | % Change      |
|-----------------------------------|----------------|----------------|----------------|------------------|---------------------|---------------------|---------------------|----------------------|----------------|---------------|
| <b>Revenue</b>                    |                |                |                |                  |                     |                     |                     |                      |                |               |
| (34230) Tags                      | 17,513         | 17,360         | 39,060         | 30,037           | 17,500              | 41,724              | 41,724              | 20,000               | -21,724        | -52.1%        |
| (34231) Misc Animal Control       | 1,750          | 880            | 1,485          | 54,859           | 1,500               | 1,500               | 55,199              | 1,500                | 0              | 0.0%          |
| (34235) Boarding                  | 1,855          | 2,075          | 1,730          | 1,460            | 2,000               | 2,000               | 2,000               | 2,000                | 0              | 0.0%          |
| (34236) Adoption Fees             | 1,040          | 19,216         | 21,841         | 17,716           | 13,500              | 20,850              | 20,850              | 17,500               | -3,350         | -16.1%        |
| (34727) Private Donations         | 1,050          | 2,958          | 2,631          | 2,308            | 2,000               | 2,500               | 2,500               | 2,000                | -500           | -20.0%        |
| <b>TOTAL REVENUES</b>             | <b>23,208</b>  | <b>42,489</b>  | <b>66,747</b>  | <b>106,380</b>   | <b>36,500</b>       | <b>68,574</b>       | <b>122,273</b>      | <b>43,000</b>        | <b>-25,574</b> | <b>-37.3%</b> |
| <b>Personnel</b>                  |                |                |                |                  |                     |                     |                     |                      |                |               |
| (41100) Salaries                  | 160,738        | 166,522        | 205,697        | 191,650          | 209,588             | 215,876             | 214,876             | 228,574              | 12,698         | 5.9%          |
| (41200) Overtime                  | 2,006          | 1,785          | 2,226          | 4,124            | 2,500               | 3,000               | 4,000               | 4,000                | 1,000          | 33.3%         |
| (41400) Uniforms Provided         | 2,810          | 2,337          | 2,734          | 4,271            | 3,000               | 6,500               | 6,500               | 5,500                | -1,000         | -15.4%        |
| (42100) Health Insurance          | 35,404         | 45,466         | 46,785         | 46,596           | 54,485              | 53,370              | 53,370              | 58,093               | 4,723          | 8.8%          |
| (42200) SS Tax Expense            | 10,035         | 10,380         | 12,835         | 12,104           | 12,994              | 13,384              | 13,384              | 14,172               | 788            | 5.9%          |
| (42211) Medicare Expense          | 2,347          | 2,427          | 3,002          | 2,831            | 3,039               | 3,130               | 3,130               | 3,314                | 184            | 5.9%          |
| (42300) Retirement Expense        | 2,659          | 2,877          | 3,078          | 2,805            | 4,669               | 3,171               | 3,171               | 3,639                | 468            | 14.8%         |
| (42500) Unemployment Compensation | 300            | 160            | 150            | 70               | 300                 | 300                 | 300                 | 300                  | 0              | 0.0%          |
| (42600) Workers Compensation      | 990            | 1,092          | 978            | 1,133            | 1,315               | 1,468               | 1,468               | 998                  | -470           | -32.0%        |
| (42700) Long Term Disability      | 371            | 365            | 358            | 304              | 524                 | 540                 | 540                 | 571                  | 31             | 5.7%          |
| (43312) Personnel Physicals       | 1,242          | 27             | 1,296          | 0                | 750                 | 750                 | 750                 | 750                  | 0              | 0.0%          |
| <b>Total Personnel</b>            | <b>218,902</b> | <b>233,438</b> | <b>279,139</b> | <b>265,888</b>   | <b>293,164</b>      | <b>301,489</b>      | <b>301,489</b>      | <b>319,911</b>       | <b>18,422</b>  | <b>6.1%</b>   |
| <b>Operating Expenditures</b>     |                |                |                |                  |                     |                     |                     |                      |                |               |
| (43600) Membership Dues           | 0              | 0              | 0              | 150              | 450                 | 450                 | 450                 | 600                  | 150            | 33.3%         |
| (44311) Building Maintenance      | -5,292         | 7,425          | 7,319          | 38,375           | 9,500               | 9,975               | 49,819              | 10,000               | 25             | 0.3%          |
| (44324) Vehicle Maintenance       | 1,012          | 3,811          | 1,737          | 2,742            | 2,950               | 5,900               | 5,900               | 3,000                | -2,900         | -49.2%        |
| (45413) Promotional Materials     | 0              | 0              | 0              | 1,244            | 0                   | 1,500               | 1,500               | 1,500                | 0              | 0.0%          |
| (45612) Books                     | 90             | 102            | 59             | 44               | 200                 | 200                 | 200                 | 300                  | 100            | 50.0%         |
| (45614) Training Materials        | 366            | 623            | 250            | 14               | 700                 | 700                 | 700                 | 700                  | 0              | 0.0%          |
| (45800) Travel Expense            | 0              | 24             | 530            | 972              | 500                 | 1,000               | 1,000               | 1,000                | 0              | 0.0%          |
| (45814) Seminar Registration      | 945            | 755            | 1,434          | 1,720            | 1,200               | 2,200               | 2,200               | 2,200                | 0              | 0.0%          |
| (46012) Office Supplies           | 1,364          | 2,745          | 2,320          | 2,188            | 2,200               | 2,500               | 2,500               | 2,500                | 0              | 0.0%          |
| (46013) Printing                  | 1,151          | 1,090          | 1,369          | 1,226            | 1,400               | 1,400               | 1,400               | 1,400                | 0              | 0.0%          |
| (46017) Small Tools               | 933            | 386            | 742            | 278              | 1,000               | 1,000               | 1,000               | 1,000                | 0              | 0.0%          |
| (46018) Janitorial Supplies       | 3,562          | 4,007          | 4,064          | 4,129            | 4,000               | 4,500               | 4,500               | 5,000                | 500            | 11.1%         |

|                                         | 2021 Actual     | 2022 Actual     | 2023 Actual     | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change      | % Change       |
|-----------------------------------------|-----------------|-----------------|-----------------|------------------|---------------------|---------------------|---------------------|----------------------|----------------|----------------|
| (46019) Medical Supplies                | 12,096          | 16,834          | 18,119          | 16,979           | 15,550              | 17,550              | 17,550              | 18,100               | 550            | 3.1%           |
| (46029) Animal Food                     | 2,638           | 3,856           | 6,623           | 5,830            | 4,500               | 6,000               | 6,000               | 7,000                | 1,000          | 16.7%          |
| (46034) Computer Supplies               | 99              | 0               | 177             | 1,144            | 600                 | 1,200               | 1,200               | 1,200                | 0              | 0.0%           |
| (46045) Veterinary Expenses             | 410             | 12,545          | 16,779          | 12,730           | 10,500              | 11,500              | 16,700              | 14,500               | 3,000          | 26.1%          |
| (46215) Gas, Fuel & Oil                 | 5,811           | 6,339           | 6,974           | 5,751            | 7,500               | 9,975               | 9,975               | 8,500                | -1,475         | -14.8%         |
| (47400) Equipment < \$5000              | 3,927           | 3,444           | 5,852           | 3,793            | 5,700               | 6,000               | 4,800               | 6,000                | 0              | 0.0%           |
| (43216) Crematory Services              | 1,388           | 1,037           | 1,668           | 1,437            | 1,500               | 1,700               | 1,700               | 1,800                | 100            | 5.9%           |
| (43218) Beaver & Water Control          | 8,400           | 8,322           | 9,016           | 5,548            | 8,400               | 8,400               | 8,400               | 8,400                | 0              | 0.0%           |
| (43219) Wildlife Trapping               | 2,550           | 1,200           | 2,000           | 2,987            | 3,000               | 3,000               | 3,000               | 3,000                | 0              | 0.0%           |
| (44328) Computer Maintenance            | 336             | 1,408           | 957             | 923              | 1,000               | 1,000               | 1,000               | 1,000                | 0              | 0.0%           |
| (45611) Subscriptions                   | 0               | 0               | 0               | 1,282            | 0                   | 200                 | 1,400               | 1,400                | 1,200          | 600.0%         |
| (46216) Internet Services               | 0               | 2,852           | 4,713           | 4,847            | 5,550               | 5,550               | 5,550               | 5,550                | 0              | 0.0%           |
| (46218) Cell Phone Service              | 1,001           | 1,083           | 1,244           | 932              | 850                 | 950                 | 1,105               | 1,250                | 300            | 31.6%          |
| (46214) Telephone                       | 4,349           | 4,606           | 5,673           | 7,584            | 4,750               | 5,350               | 8,350               | 6,100                | 750            | 14.0%          |
| (46212) Electricity                     | 13,220          | 16,203          | 15,173          | 12,691           | 11,500              | 13,625              | 13,625              | 15,625               | 2,000          | 14.7%          |
| (46213) Water & Sewer                   | 8,037           | 10,429          | 12,999          | 15,811           | 6,500               | 10,475              | 15,975              | 17,475               | 7,000          | 66.8%          |
| <b>Total Operating Expenditures</b>     | <b>68,393</b>   | <b>111,126</b>  | <b>127,791</b>  | <b>153,351</b>   | <b>111,500</b>      | <b>133,800</b>      | <b>187,499</b>      | <b>146,100</b>       | <b>12,300</b>  | <b>9.2%</b>    |
| <b>Total Capital Expenditures</b>       | <b>0</b>        | <b>0</b>        | <b>69,876</b>   | <b>5,400</b>     | <b>75,000</b>       | <b>7,500</b>        | <b>7,500</b>        | <b>0</b>             | <b>-7,500</b>  | <b>-100.0%</b> |
| <b>TOTAL EXPENDITURES</b>               | <b>287,295</b>  | <b>344,564</b>  | <b>476,806</b>  | <b>424,639</b>   | <b>479,664</b>      | <b>442,789</b>      | <b>496,488</b>      | <b>466,011</b>       | <b>23,222</b>  | <b>5.2%</b>    |
| <b>TOTAL REVENUES LESS EXPENDITURES</b> | <b>-264,087</b> | <b>-302,075</b> | <b>-410,059</b> | <b>-318,259</b>  | <b>-443,164</b>     | <b>-374,215</b>     | <b>-374,215</b>     | <b>-423,011</b>      | <b>-48,796</b> | <b>13.0%</b>   |

**2025 Approved Budget**  
**433 - Animal Services Salary Schedule**

| Job Title                   | FTE         | Hire Date  | 2024 Budgeted Salary | Change                | 2025 Budgeted Salary |
|-----------------------------|-------------|------------|----------------------|-----------------------|----------------------|
| Animal Services Director    | 1.00        | 2011-07-13 | 52,853               | 7,800                 | 60,653               |
| Lead Animal Control Officer | 1.00        | 2019-08-05 | 38,459               | 1,154                 | 39,613               |
| Animal Control Officer      | 1.00        | 2018-08-27 | 32,864               | 986                   | 33,850               |
| Animal Control Officer      | 1.00        | 2019-03-04 | 31,990               | 960                   | 32,950               |
| Animal Control Officer      | 1.00        | 2020-09-17 | 30,264               | 908                   | 31,172               |
| Animal Control Officer      | 1.00        | 2023-02-27 | 29,453               | 884                   | 30,336               |
| <b>TOTAL FTE</b>            | <b>6.00</b> |            |                      | <b>TOTAL SALARIES</b> | <b>\$228,574</b>     |

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\* Promotion from Supervisor to Director for Animal Services



## 2025 Approved Budget

### Public Works (441)

|                                   | 2021 Actual    | 2022 Actual    | 2023 Actual    | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change     | % Change    |
|-----------------------------------|----------------|----------------|----------------|------------------|---------------------|---------------------|---------------------|----------------------|---------------|-------------|
| <b>Personnel</b>                  |                |                |                |                  |                     |                     |                     |                      |               |             |
| (41100) Salaries                  | 397,836        | 434,412        | 556,484        | 436,058          | 482,799             | 519,168             | 512,168             | 535,203              | 16,035        | 3.1%        |
| (41200) Overtime                  | 15,422         | 2,936          | 5,226          | 8,565            | 5,000               | 5,000               | 12,000              | 12,000               | 7,000         | 140.0%      |
| (41400) Uniforms Provided         | 11,303         | 14,200         | 19,544         | 18,207           | 9,000               | 20,000              | 20,000              | 20,000               | 0             | 0.0%        |
| (42100) Health Insurance          | 116,200        | 49,258         | 119,443        | 90,656           | 120,630             | 112,692             | 112,692             | 140,644              | 27,952        | 24.8%       |
| (42200) SS Tax Expense            | 24,669         | 27,416         | 33,783         | 26,870           | 29,049              | 32,188              | 32,188              | 33,183               | 995           | 3.1%        |
| (42211) Medicare Expense          | 5,840          | 6,679          | 7,901          | 6,284            | 7,001               | 7,528               | 7,528               | 7,760                | 232           | 3.1%        |
| (42300) Retirement Expense        | 6,554          | 7,105          | 10,205         | 8,107            | 7,571               | 9,882               | 9,882               | 8,183                | -1,699        | -17.2%      |
| (42500) Unemployment Compensation | 1,149          | 727            | 718            | 185              | 660                 | 677                 | 677                 | 677                  | 0             | 0.0%        |
| (42600) Workers Compensation      | 4,024          | 4,694          | 7,609          | 9,817            | 12,090              | 11,872              | 11,872              | 7,765                | -4,107        | -34.6%      |
| (42700) Long Term Disability      | 1,306          | 908            | 928            | 752              | 1,207               | 1,178               | 1,178               | 1,338                | 160           | 13.6%       |
| (43312) Personnel Physicals       | 486            | 135            | 81             | 135              | 1,200               | 1,200               | 1,200               | 1,200                | 0             | 0.0%        |
| <b>Total Personnel</b>            | <b>584,789</b> | <b>548,470</b> | <b>761,922</b> | <b>605,636</b>   | <b>676,207</b>      | <b>721,385</b>      | <b>721,385</b>      | <b>767,953</b>       | <b>46,568</b> | <b>6.5%</b> |
| <b>Operating Expenditures</b>     |                |                |                |                  |                     |                     |                     |                      |               |             |
| (44310) Grounds Maintenance       | 17,149         | 20,319         | 26,904         | 16,452           | 19,000              | 19,000              | 19,000              | 20,000               | 1,000         | 5.3%        |
| (44311) Building Maintenance      | 8,444          | 5,666          | 8,553          | 7,080            | 10,000              | 10,500              | 10,500              | 11,000               | 500           | 4.8%        |
| (44315) Equipment Maintenance     | 0              | 0              | 18,129         | 1,200            | 19,000              | 4,000               | 4,000               | 6,900                | 2,900         | 72.5%       |
| (44324) Vehicle Maintenance       | 24,514         | 20,017         | 27,068         | 35,721           | 25,000              | 26,250              | 40,902              | 26,250               | 0             | 0.0%        |
| (44325) Tractor Maintenance       | 12,162         | 10,290         | 12,826         | 9,010            | 12,000              | 15,000              | 15,000              | 15,000               | 0             | 0.0%        |
| (45613) Employee Training         | 0              | 0              | 250            | 4,551            | 7,000               | 7,000               | 5,750               | 7,000                | 0             | 0.0%        |
| (45614) Training Materials        | 227            | 52             | 0              | 0                | 500                 | 500                 | 0                   | 500                  | 0             | 0.0%        |
| (46012) Office Supplies           | 2,419          | 2,704          | 3,756          | 1,668            | 2,500               | 2,200               | 2,200               | 2,500                | 300           | 13.6%       |
| (46013) Printing                  | 0              | 0              | 0              | 0                | 125                 | 125                 | 125                 | 125                  | 0             | 0.0%        |
| (46017) Small Tools               | 4,128          | 3,223          | 3,220          | 6,465            | 3,500               | 6,000               | 7,250               | 6,000                | 0             | 0.0%        |
| (46018) Janitorial Supplies       | 1,771          | 3,798          | 4,023          | 3,432            | 3,000               | 3,500               | 3,500               | 4,000                | 500           | 14.3%       |
| (46019) Medical Supplies          | 0              | 103            | 0              | 254              | 400                 | 400                 | 400                 | 400                  | 0             | 0.0%        |
| (46030) Safety Apparel            | 290            | 0              | 790            | 444              | 1,000               | 1,000               | 1,000               | 2,000                | 1,000         | 100.0%      |
| (46034) Computer Supplies         | 0              | 347            | 0              | 24               | 350                 | 350                 | 2,172               | 350                  | 0             | 0.0%        |
| (46043) Traffic Supplies          | 5,046          | 0              | 0              | 0                | 0                   | 0                   | 0                   | 0                    | 0             | 0.0%        |

|                                         | 2021 Actual     | 2022 Actual     | 2023 Actual       | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change      | % Change      |
|-----------------------------------------|-----------------|-----------------|-------------------|------------------|---------------------|---------------------|---------------------|----------------------|----------------|---------------|
| (46215) Gas, Fuel & Oil                 | 50,024          | 55,240          | 32,026            | 36,103           | 46,500              | 46,500              | 46,500              | 46,500               | 0              | 0.0%          |
| (47400) Equipment < \$5000              | -45             | 3,818           | 3,318             | 912              | 4,500               | 1,500               | 912                 | 5,000                | 3,500          | 233.3%        |
| (44319) Pest Control                    | 0               | 455             | 268               | 294              | 860                 | 1,210               | 1,210               | 1,210                | 0              | 0.0%          |
| (44323) Mosquito Abatement              | 3,179           | 6,560           | 7,008             | 7,227            | 6,875               | 8,000               | 7,227               | 8,500                | 500            | 6.3%          |
| (44326) Office Machine Contracts        | 2,345           | 1,803           | 2,517             | 2,033            | 2,500               | 2,500               | 2,500               | 2,500                | 0              | 0.0%          |
| (44328) Computer Maintenance            | 184             | 449             | 0                 | 320              | 500                 | 500                 | 500                 | 750                  | 250            | 50.0%         |
| (44412) Equipment Rental                | 0               | 0               | 0                 | 31,628           | 0                   | 40,000              | 33,740              | 0                    | -40,000        | -100.0%       |
| (45611) Subscriptions                   | 2,470           | 2,441           | 1,000             | 887              | 1,000               | 1,000               | 1,000               | 1,000                | 0              | 0.0%          |
| (46216) Internet Services               | 0               | 2,683           | 700               | 1,740            | 0                   | 1,740               | 1,740               | 3,000                | 1,260          | 72.4%         |
| (46218) Cell Phone Service              | 2,845           | 3,305           | 3,506             | 2,858            | 3,810               | 3,480               | 3,480               | 3,480                | 0              | 0.0%          |
| (46214) Telephone                       | 2,586           | 4,134           | 7,315             | 8,665            | 2,625               | 4,380               | 9,679               | 8,600                | 4,220          | 96.3%         |
| (46212) Electricity                     | 10,295          | 14,504          | 15,409            | 13,263           | 10,500              | 12,000              | 12,000              | 14,000               | 2,000          | 16.7%         |
| (46213) Water & Sewer                   | 1,436           | 0               | 63                | 279              | 2,000               | 600                 | 600                 | 100                  | -500           | -83.3%        |
| <b>Total Operating Expenditures</b>     | <b>151,469</b>  | <b>161,911</b>  | <b>178,649</b>    | <b>192,510</b>   | <b>185,045</b>      | <b>219,235</b>      | <b>232,887</b>      | <b>196,665</b>       | <b>-22,570</b> | <b>-10.3%</b> |
| <b>Total Capital Expenditures</b>       | <b>0</b>        | <b>0</b>        | <b>91,839</b>     | <b>0</b>         | <b>122,850</b>      | <b>25,000</b>       | <b>25,400</b>       | <b>25,000</b>        | <b>0</b>       | <b>0.0%</b>   |
| <b>TOTAL EXPENDITURES</b>               | <b>736,258</b>  | <b>710,381</b>  | <b>1,032,410</b>  | <b>798,146</b>   | <b>984,102</b>      | <b>965,620</b>      | <b>979,672</b>      | <b>989,618</b>       | <b>23,998</b>  | <b>2.5%</b>   |
| <b>TOTAL REVENUES LESS EXPENDITURES</b> | <b>-736,258</b> | <b>-710,381</b> | <b>-1,032,410</b> | <b>-798,146</b>  | <b>-984,102</b>     | <b>-965,620</b>     | <b>-979,672</b>     | <b>-989,618</b>      | <b>-23,998</b> | <b>2.5%</b>   |

**2025 Approved Budget**  
**441 - Public Works Salary Schedule**

| Job Title                        | FTE          | Hire Date  | 2024 Budgeted Salary | Change                | 2025 Budgeted Salary |
|----------------------------------|--------------|------------|----------------------|-----------------------|----------------------|
| Director of Public Works         | 0.34         | 2004-03-15 | 29,250               | 877                   | 30,127               |
| Office Administrator             | 0.34         | 2021-03-29 | 14,696               | 441                   | 15,136               |
| Construction Ops Coordinator/CDL | 0.50         | 1998-04-15 | 25,553               | 767                   | 26,319               |
| Fleet Maint Supervisor/CDL       | 0.34         | 2011-04-04 | 18,911               | 567                   | 19,478               |
| Fleet Maint Mechanic Lead        | 0.34         | 2013-10-15 | 14,038               | 421                   | 14,459               |
| Fleet Maint Mechanic II          | 0.34         | 2019-09-30 | 12,730               | 382                   | 13,111               |
| Bldg Maint Supervisor            | 1.00         | 2014-07-09 | 50,835               | 1,525                 | 52,360               |
| Bldg Maint Operator III/CDL      | 1.00         | 2017-05-31 | 36,546               | 1,096                 | 37,642               |
| Bldg Maint Operator II/CDL       | 1.00         | 2018-03-12 | 35,277               | 1,058                 | 36,335               |
| Grounds Maint Supervisor/CDL     | 0.50         | 2013-08-05 | 24,315               | 729                   | 25,045               |
| Grounds Maint Lead/CDL           | 0.50         | 2025-01-01 | 19,240               | 0                     | 19,240               |
| Grounds Maint Sr Laborer         | 0.50         | 2025-01-01 | 19,240               | 0                     | 19,240               |
| Grounds Maint Op II/CDL          | 0.50         | 2025-01-01 | 15,371               | 0                     | 15,371               |
| Grounds Maint Operator I         | 0.50         | 2024-01-01 | 19,167               | 575                   | 19,742               |
| Grounds Maint Operator I         | 0.50         | 2024-02-27 | 16,276               | 0                     | 16,276               |
| Grounds Maint Operator I         | 0.50         | 2024-09-23 | 16,172               | 0                     | 16,172               |
| Grounds Maint Operator I         | 0.50         | 2024-10-28 | 16,172               | 485                   | 16,657               |
| Grounds Maint Operator I         | 0.50         | 2025-01-01 | 16,172               | 0                     | 16,172               |
| Laborer I                        | 0.50         | 2022-05-02 | 19,240               | 577                   | 19,817               |
| Laborer I                        | 0.50         | 2025-01-01 | 15,600               | 0                     | 15,600               |
| Laborer I                        | 0.50         | 2025-01-01 | 15,600               | 0                     | 15,600               |
| Laborer I                        | 0.50         | 2025-01-01 | 15,600               | 0                     | 15,600               |
| Laborer I                        | 0.50         | 2025-01-01 | 15,600               | 0                     | 15,600               |
| Custodian                        | 1.00         | 2020-01-04 | 31,304               | 939                   | 32,243               |
| Fleet Maint Mechanic I           | 0.34         | 2025-01-01 | 11,513               | 345                   | 11,859               |
| <b>TOTAL FTE</b>                 | <b>13.54</b> |            |                      | <b>TOTAL SALARIES</b> | <b>\$535,203</b>     |



2025 Approved Budget

441 - Public Works Capital Improvement Schedule

| Account Code          | Description | Amount   |
|-----------------------|-------------|----------|
| 57511- Infrastructure | Drainage    | \$25,000 |
| Total CIP             |             | \$25,000 |



## 2025 Approved Budget

### 450 - Parks & Recreation

|                                   | 2021 Actual      | 2022 Actual      | 2023 Actual      | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change     | % Change     |
|-----------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|----------------------|---------------|--------------|
| <b>Revenue</b>                    |                  |                  |                  |                  |                     |                     |                     |                      |               |              |
| (34710) Admission Fees            | 68,624           | 67,603           | 81,984           | 81,983           | 65,000              | 75,000              | 75,000              | 90,000               | 15,000        | 20.0%        |
| (34711) Lease Income              | 492              | 0                | 0                | 0                | 0                   | 0                   | 0                   | 0                    | 0             | 0.0%         |
| (34712) Tuition                   | 56,240           | 52,737           | 39,790           | 43,800           | 60,000              | 55,000              | 55,000              | 50,000               | -5,000        | -9.1%        |
| (34713) Concessions               | 35,509           | 33,887           | 39,778           | 39,667           | 37,000              | 40,000              | 40,000              | 40,000               | 0             | 0.0%         |
| (34714) Adult Athletic League     | 3,158            | 5,750            | 6,690            | 9,025            | 8,000               | 7,500               | 7,500               | 9,000                | 1,500         | 20.0%        |
| (34715) Membership Fees           | 137,649          | 140,411          | 141,952          | 140,677          | 200,000             | 180,000             | 180,000             | 160,000              | -20,000       | -11.1%       |
| (34716) Facility Rental           | 30,598           | 33,175           | 68,537           | 107,385          | 35,000              | 40,000              | 40,000              | 84,000               | 44,000        | 110.0%       |
| (34721) Special Events            | 0                | 935              | 2,780            | 2,710            | 0                   | 0                   | 0                   | 2,000                | 2,000         | 0.0%         |
| (34725) Vending Revenues          | 2,708            | 3,932            | 1,452            | 332              | 0                   | 0                   | 0                   | 1,500                | 1,500         | 0.0%         |
| (34735) Fourth Fest Revenue       | 1,496            | 1,745            | 1,653            | 1,679            | 0                   | 0                   | 0                   | 1,600                | 1,600         | 0.0%         |
| (34727) Private Donations         | 300              | 300              | 0                | 0                | 0                   | 0                   | 0                   | 0                    | 0             | 0.0%         |
| (31010) Miscellaneous Income      | 1,770            | 2,488            | 0                | 262,275          | 0                   | 0                   | 261,745             | 0                    | 0             | 0.0%         |
| (31020) City Store Revenue        | 0                | 708              | 603              | 0                | 0                   | 0                   | 0                   | 500                  | 500           | 0.0%         |
| (34732) Merchandise Resale        | 409              | 0                | 183              | 855              | 2,000               | 2,000               | 2,000               | 2,000                | 0             | 0.0%         |
| (39200) Sale of Fixed Assets      | 1,340            | 5,300            | 0                | 0                | 0                   | 0                   | 0                   | 0                    | 0             | 0.0%         |
| <b>TOTAL REVENUES</b>             | <b>340,293</b>   | <b>348,971</b>   | <b>385,402</b>   | <b>690,388</b>   | <b>407,000</b>      | <b>399,500</b>      | <b>661,245</b>      | <b>440,600</b>       | <b>41,100</b> | <b>10.3%</b> |
| <b>Personnel</b>                  |                  |                  |                  |                  |                     |                     |                     |                      |               |              |
| (41100) Salaries                  | 788,438          | 844,083          | 863,024          | 868,214          | 907,588             | 993,845             | 993,645             | 1,026,383            | 32,538        | 3.3%         |
| (41200) Overtime                  | 12               | 0                | 1,977            | 38               | 0                   | 0                   | 200                 | 0                    | 0             | 0.0%         |
| (41400) Uniforms Provided         | 7,371            | 6,420            | 7,860            | 8,883            | 7,000               | 7,000               | 9,805               | 8,500                | 1,500         | 21.4%        |
| (42100) Health Insurance          | 130,127          | 138,293          | 126,681          | 139,534          | 177,117             | 189,354             | 189,354             | 206,817              | 17,463        | 9.2%         |
| (42200) SS Tax Expense            | 47,014           | 55,555           | 52,128           | 52,509           | 58,130              | 63,354              | 63,354              | 55,786               | -7,568        | -11.9%       |
| (42211) Medicare Expense          | 10,995           | 11,823           | 12,191           | 12,280           | 13,596              | 14,817              | 14,817              | 13,094               | -1,723        | -11.6%       |
| (42300) Retirement Expense        | 17,939           | 24,027           | 22,481           | 21,664           | 19,475              | 26,199              | 26,199              | 28,204               | 2,005         | 7.7%         |
| (42500) Unemployment Compensation | 2,092            | 1,313            | 1,103            | 721              | 3,188               | 3,288               | 3,288               | 1,300                | -1,988        | -60.5%       |
| (42600) Workers Compensation      | 9,985            | 12,118           | 9,103            | 8,957            | 12,678              | 13,459              | 13,459              | 8,217                | -5,242        | -38.9%       |
| (42700) Long Term Disability      | 1,354            | 1,336            | 1,088            | 1,166            | 1,676               | 1,737               | 1,737               | 1,946                | 209           | 12.0%        |
| (43312) Personnel Physicals       | 1,890            | 1,755            | 1,606            | 1,323            | 2,000               | 2,000               | 2,000               | 1,500                | -500          | -25.0%       |
| <b>Total Personnel</b>            | <b>1,017,217</b> | <b>1,096,723</b> | <b>1,099,242</b> | <b>1,115,289</b> | <b>1,202,448</b>    | <b>1,315,053</b>    | <b>1,317,858</b>    | <b>1,351,747</b>     | <b>36,694</b> | <b>2.8%</b>  |

|                                       | 2021 Actual | 2022 Actual | 2023 Actual | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change | % Change |
|---------------------------------------|-------------|-------------|-------------|------------------|---------------------|---------------------|---------------------|----------------------|-----------|----------|
| <b>Operating Expenditures</b>         |             |             |             |                  |                     |                     |                     |                      |           |          |
| (43234) Park on River Improvements    | -100        | 285         | 0           | 0                | 3,500               | 3,500               | 3,500               | 3,500                | 0         | 0.0%     |
| (43600) Membership Dues               | 756         | 755         | 753         | 549              | 900                 | 900                 | 900                 | 900                  | 0         | 0.0%     |
| (44311) Building Maintenance          | 39,957      | 43,930      | 54,657      | 43,852           | 53,390              | 58,890              | 295,516             | 58,890               | 0         | 0.0%     |
| (44313) Pool Maintenance              | 28,263      | 36,484      | 47,744      | 39,313           | 47,000              | 38,000              | 39,980              | 40,000               | 2,000     | 5.3%     |
| (44314) Elevator Maintenance          | 2,654       | 2,594       | 2,951       | 3,001            | 2,500               | 2,750               | 3,200               | 2,750                | 0         | 0.0%     |
| (44315) Equipment Maintenance         | 5,600       | 9,826       | 8,179       | 6,987            | 8,500               | 9,000               | 9,000               | 9,000                | 0         | 0.0%     |
| (44316) Rec Equipment Maintenance     | 64          | 52          | 1,062       | 1,948            | 2,000               | 2,000               | 2,000               | 4,000                | 2,000     | 100.0%   |
| (44317) Beautification Program        | 1,047       | 869         | 2,330       | 1,754            | 1,500               | 2,000               | 2,000               | 2,000                | 0         | 0.0%     |
| (44324) Vehicle Maintenance           | 3,867       | 4,895       | 5,653       | 6,574            | 6,500               | 6,500               | 6,816               | 6,500                | 0         | 0.0%     |
| (44331) Park & Recreation Repairs     | 15,923      | 16,790      | 20,281      | 25,626           | 22,100              | 22,100              | 30,200              | 23,000               | 900       | 4.1%     |
| (44334) Irrigation Repair             | 0           | 0           | 28          | 0                | 0                   | 0                   | 2,617               | 0                    | 0         | 0.0%     |
| (45413) Promotional Materials         | 19,583      | 20,234      | 20,055      | 22,638           | 20,000              | 21,000              | 22,707              | 23,000               | 2,000     | 9.5%     |
| (45800) Travel Expense                | 0           | 3,815       | 621         | 0                | 3,500               | 3,500               | 0                   | 4,000                | 500       | 14.3%    |
| (45813) Youth Council                 | 0           | 1,812       | 3,166       | 3,768            | 4,000               | 4,000               | 4,000               | 4,000                | 0         | 0.0%     |
| (45814) Seminar Registration          | 375         | 2,470       | 2,861       | 1,095            | 2,500               | 3,600               | 1,095               | 3,600                | 0         | 0.0%     |
| (46010) Tree Board                    | 737         | 358         | 677         | 887              | 2,000               | 2,000               | 2,000               | 2,000                | 0         | 0.0%     |
| (46012) Office Supplies               | 2,001       | 2,464       | 2,398       | 2,375            | 2,400               | 2,400               | 2,400               | 2,400                | 0         | 0.0%     |
| (46013) Printing                      | 0           | 0           | 196         | 0                | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%     |
| (46017) Small Tools                   | 1,992       | 3,914       | 2,984       | 2,565            | 3,000               | 3,000               | 3,000               | 3,000                | 0         | 0.0%     |
| (46018) Janitorial Supplies           | 10,022      | 11,284      | 13,092      | 13,983           | 12,050              | 14,050              | 14,050              | 14,950               | 900       | 6.4%     |
| (46019) Medical Supplies              | 0           | 0           | 0           | 0                | 200                 | 200                 | 200                 | 200                  | 0         | 0.0%     |
| (46032) Sign Supplies                 | 170         | 0           | 0           | 0                | 200                 | 200                 | 200                 | 200                  | 0         | 0.0%     |
| (46033) Recreational Supplies         | 459         | 2,190       | 1,133       | 1,061            | 1,000               | 1,200               | 1,200               | 1,200                | 0         | 0.0%     |
| (46034) Computer Supplies             | 1,589       | 7           | 438         | 165              | 400                 | 400                 | 400                 | 400                  | 0         | 0.0%     |
| (46035) Resale Merchandise & Supplies | 0           | 91          | 1,509       | 1,982            | 2,000               | 2,000               | 2,000               | 2,000                | 0         | 0.0%     |
| (46041) Concession Supplies           | 27,692      | 32,428      | 29,551      | 34,365           | 23,000              | 26,000              | 34,365              | 26,000               | 0         | 0.0%     |
| (46215) Gas, Fuel & Oil               | 13,371      | 15,348      | 15,619      | 14,750           | 20,000              | 17,000              | 17,000              | 17,000               | 0         | 0.0%     |
| (47400) Equipment < \$5000            | 164         | 2,791       | 5,483       | 12,454           | 10,500              | 16,750              | 15,588              | 15,300               | -1,450    | -8.7%    |
| (43201) Professional - Other          | 0           | 0           | 0           | 0                | 0                   | 0                   | 0                   | 18,500               | 18,500    | 0.0%     |
| (43210) Software Licensing            | 0           | 8,840       | 9,176       | 9,176            | 9,000               | 9,200               | 9,200               | 9,200                | 0         | 0.0%     |
| (43211) Professional - Engineering    | 0           | 0           | 89,571      | 16,472           | 0                   | 0                   | 33,429              | 0                    | 0         | 0.0%     |
| (43235) Bank Account Fees             | 0           | 65          | 0           | 0                | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%     |
| (43400) Instructor Contracts          | 30,315      | 28,164      | 19,948      | 27,393           | 45,000              | 45,000              | 45,000              | 45,000               | 0         | 0.0%     |
| (44319) Pest Control                  | 483         | 1,508       | 1,121       | 1,226            | 1,110               | 1,113               | 1,752               | 1,288                | 175       | 15.7%    |
| (44321) HVAC Contracts                | 15,419      | 16,959      | 36,504      | 0                | 17,850              | 18,850              | 18,850              | 28,500               | 9,650     | 51.2%    |
| (44326) Office Machine Contracts      | 3,975       | 3,018       | 2,405       | 2,649            | 4,000               | 4,000               | 4,000               | 4,000                | 0         | 0.0%     |
| (44327) Communication System Maint    | 0           | 93          | 0           | 0                | 250                 | 250                 | 0                   | 250                  | 0         | 0.0%     |

|                                         | 2021 Actual       | 2022 Actual       | 2023 Actual       | 2024 YTD Actuals  | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change         | % Change      |
|-----------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|----------------------|-------------------|---------------|
| (44328) Computer Maintenance            | 9,670             | 137               | 30                | 273               | 300                 | 300                 | 300                 | 300                  | 0                 | 0.0%          |
| (44412) Equipment Rental                | 360               | 0                 | 1,189             | 782               | 1,000               | 1,200               | 1,200               | 1,200                | 0                 | 0.0%          |
| (46216) Internet Services               | 0                 | 3,621             | 1,251             | 1,303             | 5,450               | 1,236               | 1,736               | 2,000                | 764               | 61.8%         |
| (46218) Cell Phone Service              | 3,912             | 3,750             | 3,608             | 2,723             | 3,600               | 3,600               | 3,049               | 3,600                | 0                 | 0.0%          |
| (46214) Telephone                       | 7,983             | 8,396             | 13,388            | 12,899            | 7,900               | 13,212              | 13,763              | 13,562               | 350               | 2.6%          |
| (46411) Cash Over/Short                 | 0                 | -4                | 32                | 0                 | 0                   | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| (46211) Natural Gas                     | 10,846            | 12,340            | 16,804            | 12,121            | 15,200              | 15,700              | 15,700              | 16,000               | 300               | 1.9%          |
| (46212) Electricity                     | 143,231           | 177,777           | 176,620           | 141,970           | 158,500             | 179,800             | 179,800             | 184,300              | 4,500             | 2.5%          |
| (46213) Water & Sewer                   | 96,853            | 86,160            | 108,320           | 107,003           | 93,500              | 111,767             | 122,137             | 112,897              | 1,130             | 1.0%          |
| <b>Total Operating Expenditures</b>     | <b>499,233</b>    | <b>566,510</b>    | <b>723,388</b>    | <b>577,682</b>    | <b>617,300</b>      | <b>668,168</b>      | <b>965,850</b>      | <b>710,387</b>       | <b>42,219</b>     | <b>6.3%</b>   |
| <b>Total Capital Expenditures</b>       | <b>130,957</b>    | <b>8,822</b>      | <b>256,625</b>    | <b>1,208,043</b>  | <b>1,970,000</b>    | <b>1,683,158</b>    | <b>2,538,322</b>    | <b>100,000</b>       | <b>-1,583,158</b> | <b>-94.1%</b> |
| <b>TOTAL EXPENDITURES</b>               | <b>1,647,407</b>  | <b>1,672,055</b>  | <b>2,079,255</b>  | <b>2,901,014</b>  | <b>3,789,748</b>    | <b>3,666,379</b>    | <b>4,822,030</b>    | <b>2,162,134</b>     | <b>-1,504,245</b> | <b>-41.0%</b> |
| <b>TOTAL REVENUES LESS EXPENDITURES</b> | <b>-1,307,114</b> | <b>-1,323,084</b> | <b>-1,693,853</b> | <b>-2,210,626</b> | <b>-3,382,748</b>   | <b>-3,266,879</b>   | <b>-4,160,785</b>   | <b>-1,721,534</b>    | <b>1,545,345</b>  | <b>-47.3%</b> |

2025 Approved Budget  
450 - Parks Salary Schedule

| Job Title                    | FTE          | Hire Date  | 2024 Budgeted Salary | Change                | 2025 Budgeted Salary |
|------------------------------|--------------|------------|----------------------|-----------------------|----------------------|
| Director of Parks & Rec      | 1.00         | 1993-05-17 | 100,152              | 3,005                 | 103,157              |
| Asst Director of Parks       | 1.00         | 1992-02-11 | 81,411               | 2,442                 | 83,854               |
| Office Administrator - Parks | 1.00         | 2021-03-22 | 43,222               | 2,632                 | 45,855               |
| Administrative Assistant II  | 1.00         | 2023-11-22 | 29,994               | 900                   | 30,893               |
| Administrative Assistant II  | 1.00         | 2019-03-11 | 37,710               | 1,131                 | 38,842               |
| Custodian                    | 1.00         | 2004-09-13 | 34,299               | 1,029                 | 35,328               |
| Custodian                    | 1.00         | 2021-08-23 | 28,746               | 862                   | 29,608               |
| Facility Manager             | 1.00         | 2007-05-07 | 43,493               | 1,305                 | 44,798               |
| Parks Maint Operator I       | 1.00         | 2023-06-26 | 30,118               | 904                   | 31,022               |
| Parks Maint Operator I       | 1.00         | 2022-03-28 | 29,994               | 900                   | 30,893               |
| Grounds Maint Lead           | 1.00         | 2020-07-13 | 33,966               | 1,019                 | 34,985               |
| Facility Manager             | 1.00         | 2013-03-04 | 52,229               | 1,567                 | 53,796               |
| Parks Maint Operator I       | 1.00         | 2020-02-10 | 30,056               | 902                   | 30,958               |
| Parks Maint Operator I       | 1.00         | 2024-01-25 | 28,954               | 869                   | 29,822               |
| Parks Maint Operator I       | 1.00         | 2023-11-20 | 28,954               | 869                   | 29,822               |
| Parks Maint Operator I       | 1.00         | 2022-03-28 | 29,827               | 895                   | 30,722               |
| Grounds Maint Lead           | 1.00         | 2020-09-12 | 33,800               | 1,014                 | 34,814               |
| Parks Maint Operator I       | 1.00         | 2024-08-12 | 28,954               | 869                   | 29,822               |
| Parks Maint Operator I       | 1.00         | 2025-01-01 | 28,954               | 869                   | 29,822               |
| Recreation Aide              |              |            | 120,000              | 5,000                 | 125,000              |
| Aquatic Staff                |              |            | 119,000              | 3,570                 | 122,570              |
| <b>TOTAL FTE</b>             | <b>19.00</b> |            |                      | <b>TOTAL SALARIES</b> | <b>\$1,026,383</b>   |



2025 Approved Budget

450 - Parks Capital Improvement Schedule

| Account Code                              | Description                                           | Amount    |
|-------------------------------------------|-------------------------------------------------------|-----------|
| 57400- 450- 500 Machinery & Equipment     | Replace Front End Loader Tractor & Mower Deck         | 52,000    |
| 57400- 450- 512 Machinery & Equipment     | New Air Unit for Park on the River House              | 10,000    |
| 57400- 450- 517 Machinery & Equipment     | Pool pump                                             | 8,000     |
| 57600- 450-500 - 102 Misc Capital Items   | Renovate Field #1, #2, #5, and #6 at baseball Complex | 20,000    |
| 57600- 450-500 - 101 - Misc Capital Items | Tennis Courts Repainted                               | 10,000    |
|                                           |                                                       | \$100,000 |



## 2025 Approved Budget

### Seniors (452)

|                               |                           | 2021 Actual    | 2022 Actual    | 2023 Actual    | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change      | % Change     |
|-------------------------------|---------------------------|----------------|----------------|----------------|------------------|---------------------|---------------------|---------------------|----------------------|----------------|--------------|
| <b>Revenue</b>                |                           |                |                |                |                  |                     |                     |                     |                      |                |              |
| (34710)                       | Admission Fees            | 20,367         | 27,651         | 28,542         | 28,621           | 40,000              | 20,000              | 20,000              | 30,000               | 10,000         | 50.0%        |
| (34713)                       | Concessions               | 104,731        | 130,486        | 133,099        | 121,057          | 140,000             | 140,000             | 140,000             | 140,000              | 0              | 0.0%         |
| (34715)                       | Membership Fees           | 45,432         | 64,729         | 84,304         | 103,800          | 70,000              | 160,000             | 160,000             | 130,000              | -30,000        | -18.8%       |
| (34716)                       | Facility Rental           | 4,831          | 25,472         | 44,351         | 150              | 24,050              | 0                   | 0                   | 0                    | 0              | 0.0%         |
| (34721)                       | Special Events            | 532            | 3,778          | 20,141         | 4,234            | 15,000              | 20,000              | 20,000              | 20,000               | 0              | 0.0%         |
| (36600)                       | Capital Donations         | 0              | 9,688          | 0              | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%         |
| (34727)                       | Private Donations         | 656            | 1,732          | 185            | 476              | 500                 | 0                   | 0                   | 0                    | 0              | 0.0%         |
| (31010)                       | Miscellaneous Income      | 0              | 0              | 1,676          | 160,733          | 0                   | 0                   | 152,387             | 0                    | 0              | 0.0%         |
| (34732)                       | Merchandise Resale        | 133            | 570            | 290            | 35               | 1,000               | 200                 | 200                 | 200                  | 0              | 0.0%         |
| <b>TOTAL REVENUES</b>         |                           | <b>176,682</b> | <b>264,106</b> | <b>312,588</b> | <b>419,106</b>   | <b>290,550</b>      | <b>340,200</b>      | <b>492,587</b>      | <b>320,200</b>       | <b>-20,000</b> | <b>-5.9%</b> |
| <b>Personnel</b>              |                           |                |                |                |                  |                     |                     |                     |                      |                |              |
| (41100)                       | Salaries                  | 311,742        | 310,676        | 308,667        | 297,130          | 323,470             | 344,060             | 344,060             | 354,231              | 10,171         | 3.0%         |
| (41200)                       | Overtime                  | 108            | 0              | 2,314          | 691              | 0                   | 1,700               | 1,700               | 1,700                | 0              | 0.0%         |
| (42100)                       | Health Insurance          | 51,164         | 39,711         | 36,905         | 33,336           | 43,153              | 44,489              | 44,489              | 50,831               | 6,342          | 14.3%        |
| (42200)                       | SS Tax Expense            | 18,847         | 18,928         | 18,996         | 18,233           | 20,055              | 21,331              | 21,331              | 21,963               | 632            | 3.0%         |
| (42211)                       | Medicare Expense          | 4,408          | 4,427          | 4,443          | 4,264            | 4,690               | 4,989               | 4,989               | 5,136                | 147            | 2.9%         |
| (42300)                       | Retirement Expense        | 10,473         | 14,268         | 12,401         | 11,125           | 12,004              | 12,369              | 12,369              | 13,037               | 668            | 5.4%         |
| (42500)                       | Unemployment Compensation | 607            | 424            | 325            | 144              | 563                 | 563                 | 563                 | 540                  | -23            | -4.1%        |
| (42600)                       | Workers Compensation      | 259            | 903            | 1,362          | 905              | 1,479               | 1,018               | 1,018               | 741                  | -277           | -27.2%       |
| (42700)                       | Long Term Disability      | 608            | 579            | 419            | 435              | 602                 | 545                 | 545                 | 650                  | 105            | 19.3%        |
| (43312)                       | Personnel Physicals       | 135            | 108            | 27             | 81               | 320                 | 320                 | 320                 | 320                  | 0              | 0.0%         |
| <b>Total Personnel</b>        |                           | <b>398,351</b> | <b>390,024</b> | <b>385,859</b> | <b>366,344</b>   | <b>406,336</b>      | <b>431,384</b>      | <b>431,384</b>      | <b>449,149</b>       | <b>17,765</b>  | <b>4.1%</b>  |
| <b>Operating Expenditures</b> |                           |                |                |                |                  |                     |                     |                     |                      |                |              |
| (43600)                       | Membership Dues           | 0              | 120            | 1,210          | 563              | 1,700               | 1,700               | 1,700               | 1,700                | 0              | 0.0%         |
| (44310)                       | Grounds Maintenance       | 0              | 1,614          | 1,424          | 9,137            | 4,000               | 8,000               | 11,400              | 12,000               | 4,000          | 50.0%        |
| (44311)                       | Building Maintenance      | 28,570         | 18,077         | 22,011         | 149,281          | 23,480              | 23,480              | 164,028             | 29,494               | 6,014          | 25.6%        |
| (44315)                       | Equipment Maintenance     | 3,641          | 6,726          | 14,018         | 8,411            | 6,300               | 6,500               | 11,000              | 6,500                | 0              | 0.0%         |
| (44324)                       | Vehicle Maintenance       | 230            | 14             | 0              | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%         |
| (44334)                       | Irrigation Repair         | 0              | 1,473          | 0              | 0                | 2,000               | 2,000               | 2,000               | 2,000                | 0              | 0.0%         |
| (44335)                       | Security System           | 0              | 100            | 497            | 0                | 3,100               | 3,100               | 3,100               | 3,100                | 0              | 0.0%         |
| (45417)                       | Brochures                 | 0              | 0              | 211            | 0                | 1,000               | 500                 | 500                 | 500                  | 0              | 0.0%         |
| (45445)                       | Trips & Excursions        | 0              | 772            | 1,714          | 416              | 2,000               | 2,000               | 2,000               | 2,000                | 0              | 0.0%         |
| (45613)                       | Employee Training         | 1,835          | 202            | 1,508          | 903              | 1,750               | 1,600               | 1,600               | 1,600                | 0              | 0.0%         |

|                                         | 2021 Actual     | 2022 Actual     | 2023 Actual     | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change      | % Change       |
|-----------------------------------------|-----------------|-----------------|-----------------|------------------|---------------------|---------------------|---------------------|----------------------|----------------|----------------|
| (45800) Travel Expense                  | 92              | 229             | 246             | 80               | 700                 | 500                 | 500                 | 500                  | 0              | 0.0%           |
| (45811) Local Mileage                   | 0               | 0               | 76              | 0                | 100                 | 100                 | 100                 | 100                  | 0              | 0.0%           |
| (45814) Seminar Registration            | 90              | 0               | 1,807           | 25               | 1,700               | 1,300               | 1,300               | 1,300                | 0              | 0.0%           |
| (46012) Office Supplies                 | 1,905           | 2,041           | 2,805           | 2,835            | 2,600               | 3,000               | 3,000               | 4,050                | 1,050          | 35.0%          |
| (46013) Printing                        | 40              | 0               | 0               | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%           |
| (46014) Postage                         | 14              | 70              | 0               | 30               | 100                 | 100                 | 100                 | 5,300                | 5,200          | 5200.0%        |
| (46016) Volunteer Expense               | 368             | 356             | 690             | 50               | 800                 | 800                 | 800                 | 800                  | 0              | 0.0%           |
| (46018) Janitorial Supplies             | 5,012           | 2,560           | 8,406           | 8,665            | 9,750               | 8,450               | 8,450               | 10,450               | 2,000          | 23.7%          |
| (46033) Recreational Supplies           | 1,769           | 1,229           | 3,587           | 1,690            | 2,500               | 2,500               | 2,500               | 2,500                | 0              | 0.0%           |
| (46035) Resale Merchandise & Supplies   | 0               | 999             | 0               | 0                | 1,250               | 750                 | 750                 | 750                  | 0              | 0.0%           |
| (46041) Concession Supplies             | 69,276          | 83,128          | 85,459          | 83,674           | 98,575              | 98,575              | 116,039             | 103,504              | 4,929          | 5.0%           |
| (47400) Equipment < \$5000              | 4,220           | 4,636           | 8,292           | 225              | 13,400              | 8,900               | 8,900               | 14,400               | 5,500          | 61.8%          |
| (43201) Professional - Other            | 0               | 0               | 0               | 16,000           | 250                 | 16,500              | 16,500              | 1,000                | -15,500        | -93.9%         |
| (43210) Software Licensing              | 0               | 1,746           | 2,387           | 1,539            | 4,300               | 4,300               | 4,300               | 2,200                | -2,100         | -48.8%         |
| (43235) Bank Account Fees               | 0               | 0               | -4              | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%           |
| (43237) Licenses & Permits              | 0               | 0               | 38              | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%           |
| (43400) Instructor Contracts            | 12,004          | 16,131          | 15,623          | 14,707           | 20,253              | 20,253              | 20,253              | 20,253               | 0              | 0.0%           |
| (44319) Pest Control                    | 0               | 411             | 82              | 575              | 400                 | 400                 | 1,400               | 2,400                | 2,000          | 500.0%         |
| (44321) HVAC Contracts                  | 12,496          | 12,871          | 14,158          | 16,280           | 15,500              | 16,281              | 16,281              | 16,281               | 0              | 0.0%           |
| (44326) Office Machine Contracts        | 5,755           | 1,697           | 1,849           | 3,048            | 3,000               | 3,000               | 3,000               | 3,000                | 0              | 0.0%           |
| (44328) Computer Maintenance            | 666             | 262             | 316             | 0                | 500                 | 500                 | 500                 | 500                  | 0              | 0.0%           |
| (45414) Marketing                       | 1,299           | 1,776           | 1,522           | 427              | 2,000               | 2,000               | 2,000               | 2,000                | 0              | 0.0%           |
| (45611) Subscriptions                   | 3,193           | 1,589           | 2,166           | 1,184            | 2,350               | 2,526               | 2,526               | 2,136                | -390           | -15.4%         |
| (46216) Internet Services               | 0               | 1,767           | 1,939           | 1,592            | 1,900               | 1,740               | 1,740               | 1,800                | 60             | 3.4%           |
| (46218) Cell Phone Service              | 2,996           | 2,507           | 5,877           | 5,101            | 3,800               | 6,300               | 6,300               | 6,300                | 0              | 0.0%           |
| (46214) Telephone                       | 8,645           | 15,720          | 21,452          | 16,839           | 6,000               | 24,000              | 24,000              | 15,000               | -9,000         | -37.5%         |
| (46411) Cash Over/Short                 | -3              | -8              | 43              | -45              | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%           |
| (46211) Natural Gas                     | 2,121           | 2,474           | 1,926           | 1,607            | 3,050               | 2,500               | 2,500               | 2,700                | 200            | 8.0%           |
| (46212) Electricity                     | 30,631          | 38,658          | 42,853          | 35,362           | 44,918              | 44,918              | 44,918              | 40,000               | -4,918         | -10.9%         |
| (46213) Water & Sewer                   | 13,725          | 9,314           | 11,786          | 9,028            | 10,500              | 10,500              | 10,500              | 10,500               | 0              | 0.0%           |
| <b>Total Operating Expenditures</b>     | <b>210,590</b>  | <b>231,261</b>  | <b>277,974</b>  | <b>389,229</b>   | <b>295,526</b>      | <b>329,573</b>      | <b>496,485</b>      | <b>328,618</b>       | <b>-955</b>    | <b>-0.3%</b>   |
| <b>Total Capital Expenditures</b>       | <b>0</b>        | <b>9,688</b>    | <b>0</b>        | <b>53,394</b>    | <b>0</b>            | <b>73,000</b>       | <b>73,000</b>       | <b>0</b>             | <b>-73,000</b> | <b>-100.0%</b> |
| <b>TOTAL EXPENDITURES</b>               | <b>608,941</b>  | <b>630,973</b>  | <b>663,833</b>  | <b>808,967</b>   | <b>701,862</b>      | <b>833,957</b>      | <b>1,000,869</b>    | <b>777,767</b>       | <b>-56,190</b> | <b>-6.7%</b>   |
| <b>TOTAL REVENUES LESS EXPENDITURES</b> | <b>-432,259</b> | <b>-366,867</b> | <b>-351,245</b> | <b>-389,861</b>  | <b>-411,312</b>     | <b>-493,757</b>     | <b>-508,282</b>     | <b>-457,567</b>      | <b>36,190</b>  | <b>-7.3%</b>   |

**2025 Approved Budget**  
**452 - Senior Services Salary Schedule**

| Job Title                   | FTE         | Hire Date  | 2024 Budgeted Salary | Change                | 2025 Budgeted Salary |
|-----------------------------|-------------|------------|----------------------|-----------------------|----------------------|
| Director of Senior Svcs     | 1.00        | 2002-04-01 | 89,232               | 2,677                 | 91,909               |
| Office administrator        | 0.75        | 2020-03-30 | 38,064               | 1,142                 | 39,206               |
| Administrative Assistant II | 0.25        | 2024-05-08 | 9,178                | 275                   | 9,453                |
| Custodian                   | 0.50        | 2021-03-29 | 14,435               | 433                   | 14,868               |
| Custodian                   | 0.50        | 2021-03-29 | 14,435               | 433                   | 14,868               |
| Activities Coordinator      | 1.00        | 2023-05-20 | 32,178               | 965                   | 33,143               |
| Recreation Assistant        | 0.63        | 2022-09-22 | 17,914               | 537                   | 18,451               |
| Café Supervisor             | 1.00        | 2019-05-13 | 43,888               | 1,317                 | 45,205               |
| Café Cashier                | 0.63        | 2021-01-10 | 15,934               | 478                   | 16,412               |
| Café Cashier                | 0.50        | 2023-08-16 | 14,435               | 433                   | 14,868               |
| Cook                        | 1.00        | 2020-08-01 | 29,744               | 892                   | 30,636               |
| Volunteer Coordinator       | 0.25        | 2018-12-03 | 10,041               | 301                   | 10,342               |
| Grounds Maint Operator I    | 0.50        | 2021-03-29 | 14,435               | 433                   | 14,868               |
| <b>TOTAL FTE</b>            | <b>8.51</b> |            |                      | <b>TOTAL SALARIES</b> | <b>\$354,231</b>     |



## 2025 Approved Budget

### Planning & Permits (463)

|                                      | 2021 Actual    | 2022 Actual    | 2023 Actual    | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change      | % Change     |
|--------------------------------------|----------------|----------------|----------------|------------------|---------------------|---------------------|---------------------|----------------------|----------------|--------------|
| <b>Revenue</b>                       |                |                |                |                  |                     |                     |                     |                      |                |              |
| (32210) Building Permits             | 247,351        | 528,989        | 265,401        | 394,817          | 240,000             | 240,000             | 240,000             | 478,500              | 238,500        | 99.4%        |
| (32211) Surcharge On Non-residential | 638            | 681            | 353            | 305              | 2,000               | 2,000               | 2,000               | 1,000                | -1,000         | -50.0%       |
| (32212) Business License Permits     | 4,687          | 0              | 0              | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%         |
| (32213) Planning Fees                | 13,999         | 18,697         | 6,678          | 9,264            | 5,000               | 5,000               | 5,000               | 9,000                | 4,000          | 80.0%        |
| <b>TOTAL REVENUES</b>                | <b>266,675</b> | <b>548,367</b> | <b>272,432</b> | <b>404,386</b>   | <b>247,000</b>      | <b>247,000</b>      | <b>247,000</b>      | <b>488,500</b>       | <b>241,500</b> | <b>97.8%</b> |
| <b>Personnel</b>                     |                |                |                |                  |                     |                     |                     |                      |                |              |
| (41100) Salaries                     | 344,806        | 347,426        | 359,610        | 325,047          | 360,056             | 370,858             | 370,858             | 463,533              | 92,675         | 25.0%        |
| (41200) Overtime                     | 0              | 0              | 1,472          | 0                | 0                   | 0                   | 0                   | 5,000                | 5,000          | 0.0%         |
| (41400) Uniforms Provided            | 213            | -6             | 140            | 0                | 875                 | 0                   | 0                   | 650                  | 650            | 0.0%         |
| (42100) Health Insurance             | 62,731         | 67,596         | 74,247         | 73,417           | 68,114              | 86,040              | 86,040              | 117,615              | 31,575         | 36.7%        |
| (42200) SS Tax Expense               | 20,465         | 22,620         | 21,000         | 18,571           | 22,323              | 22,993              | 22,993              | 28,739               | 5,746          | 25.0%        |
| (42211) Medicare Expense             | 4,786          | 4,764          | 4,911          | 4,343            | 5,221               | 5,377               | 5,377               | 6,721                | 1,344          | 25.0%        |
| (42300) Retirement Expense           | 13,783         | 14,670         | 14,911         | 11,981           | 21,603              | 15,379              | 15,379              | 18,296               | 2,917          | 19.0%        |
| (42500) Unemployment Compensation    | 397            | 303            | 166            | 85               | 350                 | 700                 | 350                 | 450                  | -250           | -35.7%       |
| (42600) Workers Compensation         | 2,095          | 4,871          | 1,425          | 3,092            | 1,691               | 5,697               | 4,015               | 2,834                | -2,863         | -50.3%       |
| (42700) Long Term Disability         | 885            | 806            | 687            | 637              | 900                 | 1,827               | 927                 | 1,159                | -668           | -36.6%       |
| (43312) Personnel Physicals          | 0              | 54             | 0              | 0                | 100                 | 100                 | 0                   | 0                    | -100           | -100.0%      |
| <b>Total Personnel</b>               | <b>450,161</b> | <b>463,104</b> | <b>478,569</b> | <b>437,173</b>   | <b>481,233</b>      | <b>508,971</b>      | <b>505,939</b>      | <b>644,997</b>       | <b>136,026</b> | <b>26.7%</b> |
| <b>Operating Expenditures</b>        |                |                |                |                  |                     |                     |                     |                      |                |              |
| (43600) Membership Dues              | 1,186          | 610            | 1,008          | 975              | 1,910               | 2,035               | 2,035               | 1,760                | -275           | -13.5%       |
| (43601) PAGIS Membership             | 0              | 0              | 0              | 43,283           | 0                   | 43,300              | 43,300              | 45,470               | 2,170          | 5.0%         |
| (44324) Vehicle Maintenance          | 222            | 838            | 1,495          | 453              | 2,000               | 2,700               | 2,700               | 2,700                | 0              | 0.0%         |
| (44340) Nuisance Abatement           | 600            | 535            | 32             | 400              | 1,000               | 1,000               | 1,000               | 1,500                | 500            | 50.0%        |
| (45612) Books                        | 0              | 39             | 846            | 0                | 1,135               | 475                 | 475                 | 475                  | 0              | 0.0%         |
| (45800) Travel Expense               | 0              | 0              | 242            | 537              | 1,050               | 1,825               | 1,825               | 5,150                | 3,325          | 182.2%       |
| (45814) Seminar Registration         | 543            | 1,620          | 1,525          | 1,624            | 1,920               | 2,620               | 2,620               | 2,680                | 60             | 2.3%         |
| (46012) Office Supplies              | 346            | 350            | 130            | 417              | 600                 | 450                 | 450                 | 600                  | 150            | 33.3%        |
| (46013) Printing                     | 639            | 2,124          | 840            | 1,053            | 1,500               | 2,150               | 2,150               | 2,650                | 500            | 23.3%        |
| (46032) Sign Supplies                | 0              | 0              | 40             | 0                | 100                 | 500                 | 500                 | 500                  | 0              | 0.0%         |
| (46034) Computer Supplies            | 0              | 20             | 95             | 78               | 250                 | 630                 | 630                 | 3,000                | 2,370          | 376.2%       |
| (46038) Inspection Tools & Supplies  | 63             | 265            | 0              | 237              | 100                 | 300                 | 300                 | 80                   | -220           | -73.3%       |

|                                         |                 |                |                 |                |                 |                 |                 |                 |                |               |
|-----------------------------------------|-----------------|----------------|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|----------------|---------------|
| (46215) Gas, Fuel & Oil                 | 1,962           | 3,407          | 3,895           | 2,237          | 3,500           | 3,780           | 3,780           | 4,345           | 565            | 14.9%         |
| (47400) Equipment < \$5000              | 2,946           | 3,262          | 1,057           | 714            | 2,800           | 1,450           | 1,450           | 0               | -1,450         | -100.0%       |
| (43210) Software Licensing              | 0               | 1,315          | 3,042           | 1,935          | 2,176           | 2,547           | 2,547           | 4,435           | 1,888          | 74.1%         |
| (43235) Bank Account Fees               | 146             | 0              | 0               | 0              | 0               | 0               | 0               | 0               | 0              | 0.0%          |
| (44326) Office Machine Contracts        | 1,586           | 315            | 208             | 223            | 1,450           | 1,450           | 1,450           | 1,450           | 0              | 0.0%          |
| (44328) Computer Maintenance            | 6,584           | 67             | 131             | 0              | 250             | 750             | 750             | 750             | 0              | 0.0%          |
| (45611) Subscriptions                   | 3,046           | 0              | 0               | 0              | 0               | 0               | 0               | 0               | 0              | 0.0%          |
| (46218) Cell Phone Service              | 2,544           | 3,624          | 4,448           | 3,472          | 4,470           | 4,470           | 4,470           | 4,980           | 510            | 11.4%         |
| (46411) Cash Over/Short                 | -10             | 0              | 0               | 0              | 0               | 0               | 0               | 0               | 0              | 0.0%          |
| <b>Total Operating Expenditures</b>     | <b>22,403</b>   | <b>18,391</b>  | <b>19,034</b>   | <b>57,638</b>  | <b>26,211</b>   | <b>72,432</b>   | <b>72,432</b>   | <b>82,525</b>   | <b>10,093</b>  | <b>13.9%</b>  |
| <b>Total Capital Expenditures</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>0</b>       | <b>0.0%</b>   |
| <b>TOTAL EXPENDITURES</b>               | <b>472,564</b>  | <b>481,495</b> | <b>497,603</b>  | <b>494,811</b> | <b>507,444</b>  | <b>581,403</b>  | <b>578,371</b>  | <b>727,522</b>  | <b>146,119</b> | <b>25.1%</b>  |
| <b>TOTAL REVENUES LESS EXPENDITURES</b> | <b>-205,889</b> | <b>66,872</b>  | <b>-225,171</b> | <b>-90,425</b> | <b>-260,444</b> | <b>-334,403</b> | <b>-331,371</b> | <b>-239,022</b> | <b>95,381</b>  | <b>-28.5%</b> |

**2025 Approved Budget**  
**463 - Planning & Permits Salary Schedule**

| Job Title                      | FTE         | Hire Date  | 2024 Budgeted Salary | Change                | 2025 Budgeted Salary |
|--------------------------------|-------------|------------|----------------------|-----------------------|----------------------|
| Director of Planning & Permits | 1.00        | 2019-01-15 | 78,936               | 2,368                 | 81,304               |
| Planner II                     | 1.00        | 2020-10-01 | 64,251               | 1,928                 | 66,179               |
| Planning & Permits Technician  | 1.00        | 2025-01-01 | 0                    | 39,520                | 39,520               |
| Building Plans Examiner        | 1.00        | 2019-07-22 | 50,128               | 1,504                 | 51,632               |
| Building Inspector             | 1.00        | 2006-07-03 | 53,165               | 1,595                 | 54,760               |
| Building Inspector             | 1.00        | 2006-03-15 | 53,165               | 1,595                 | 54,760               |
| Code Enforcement Officer       | 1.00        | 2022-08-31 | 36,670               | 1,100                 | 37,771               |
| Receptionist                   | 1.00        | 2013-12-09 | 34,959               | 1,049                 | 36,008               |
| Office Administrator           | 1.00        | 2024-03-04 | 35,360               | 6,240                 | 41,600               |
| <b>TOTAL FTE</b>               | <b>9.00</b> |            |                      | <b>TOTAL SALARIES</b> | <b>\$463,533</b>     |



## 2025 Approved Budget

### Sanitation Fund Summary

|                                   | 2021 Actual      | 2022 Actual      | 2023 Actual      | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change       | % Change      |
|-----------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|----------------------|-----------------|---------------|
| <b>Revenues</b>                   |                  |                  |                  |                  |                     |                     |                     |                      |                 |               |
| (31010) Miscellaneous Income      | 9,789            | 7,769            | 37,454           | 0                | 0                   | 0                   | 0                   | 0                    | 0               | 0.0%          |
| (34240) Late And Collection Fees  | 13,154           | 13,483           | 14,604           | 12,268           | 14,000              | 14,000              | 14,000              | 15,000               | 1,000           | 7.1%          |
| (34410) Sanitation Fees           | 1,252,607        | 1,248,471        | 1,231,124        | 1,041,552        | 1,250,000           | 1,250,000           | 1,250,000           | 1,700,000            | 450,000         | 36.0%         |
| (34420) Recycling                 | 0                | 0                | 7,052            | 10,127           | 0                   | 0                   | 0                   | 0                    | 0               | 0.0%          |
| (34425) Transfer/Yard Waste       | 58,487           | 50,970           | 54,965           | 47,595           | 65,000              | 60,000              | 60,000              | 55,000               | -5,000          | -8.3%         |
| (39200) Sale of Fixed Assets      | 0                | 25,000           | 0                | 0                | 0                   | 0                   | 0                   | 0                    | 0               | 0.0%          |
| Fund Balance Appropriation        |                  |                  |                  |                  | 688,756             | 1,055,205           | 1,109,592           |                      | -1,055,205      | -100.0%       |
|                                   | <b>1,334,037</b> | <b>1,345,693</b> | <b>1,345,199</b> | <b>1,111,542</b> | <b>2,017,756</b>    | <b>2,379,205</b>    | <b>2,433,592</b>    | <b>1,770,000</b>     | <b>-609,205</b> | <b>-25.6%</b> |
| <b>Expenditures</b>               |                  |                  |                  |                  |                     |                     |                     |                      |                 |               |
| Personnel                         | 589,429          | 751,471          | 670,615          | 651,693          | 1,040,207           | 981,850             | 981,850             | 1,023,731            | 41,881          | 4.3%          |
| Operating                         | 699,026          | 776,851          | 900,421          | 600,094          | 697,043             | 742,355             | 776,079             | 712,384              | -29,971         | -4.0%         |
| Capital                           | 290,000          | 0                | 0                | 20,663           | 280,506             | 655,000             | 675,663             | 0                    | -655,000        | -100.0%       |
| <b>TOTAL EXPENDITURES</b>         | <b>1,578,455</b> | <b>1,528,322</b> | <b>1,571,036</b> | <b>1,272,450</b> | <b>2,017,756</b>    | <b>2,379,205</b>    | <b>2,433,592</b>    | <b>1,736,115</b>     | <b>-643,090</b> | <b>-27.0%</b> |
| <b>Adjustment to Fund Balance</b> | <b>-244,418</b>  | <b>-182,629</b>  | <b>-225,837</b>  | <b>-160,908</b>  | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>33,885</b>        | <b>33,885</b>   | <b>0.0%</b>   |



## 2025 Approved Budget

### Sanitation (470)

|                                   | 2021 Actual    | 2022 Actual    | 2023 Actual    | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change     | % Change    |
|-----------------------------------|----------------|----------------|----------------|------------------|---------------------|---------------------|---------------------|----------------------|---------------|-------------|
| <b>Personnel</b>                  |                |                |                |                  |                     |                     |                     |                      |               |             |
| (41100) Salaries                  | 399,142        | 520,659        | 503,621        | 461,620          | 696,399             | 711,187             | 704,187             | 715,901              | 4,714         | 0.7%        |
| (41200) Overtime                  | 39,435         | 27,079         | 18,078         | 20,282           | 20,000              | 20,000              | 27,000              | 27,000               | 7,000         | 35.0%       |
| (41400) Uniforms Provided         | 5,684          | 6,901          | 10,317         | 8,339            | 7,000               | 12,000              | 12,000              | 12,000               | 0             | 0.0%        |
| (42100) Health Insurance          | 77,239         | 112,745        | 49,779         | 84,205           | 209,031             | 134,633             | 134,633             | 175,958              | 41,325        | 30.7%       |
| (42200) SS Tax Expense            | 27,170         | 35,132         | 32,065         | 29,248           | 42,318              | 44,094              | 44,094              | 44,386               | 292           | 0.7%        |
| (42211) Medicare Expense          | 6,354          | 7,697          | 7,499          | 6,840            | 10,098              | 10,312              | 10,312              | 10,381               | 69            | 0.7%        |
| (42300) Retirement Expense        | 16,663         | 17,719         | 16,450         | 15,786           | 17,398              | 16,223              | 16,223              | 15,992               | -231          | -1.4%       |
| (42500) Unemployment Compensation | 800            | 455            | 422            | 195              | 933                 | 899                 | 899                 | 899                  | 0             | 0.0%        |
| (42600) Workers Compensation      | 15,574         | 21,701         | 31,167         | 23,898           | 34,789              | 30,875              | 30,875              | 18,924               | -11,951       | -38.7%      |
| (42700) Long Term Disability      | 828            | 1,032          | 812            | 1,038            | 1,741               | 1,127               | 1,127               | 1,790                | 663           | 58.8%       |
| (43312) Personnel Physicals       | 540            | 351            | 405            | 243              | 500                 | 500                 | 500                 | 500                  | 0             | 0.0%        |
| <b>Total Personnel</b>            | <b>589,429</b> | <b>751,471</b> | <b>670,615</b> | <b>651,694</b>   | <b>1,040,207</b>    | <b>981,850</b>      | <b>981,850</b>      | <b>1,023,731</b>     | <b>41,881</b> | <b>4.3%</b> |
| <b>Operating Expenditures</b>     |                |                |                |                  |                     |                     |                     |                      |               |             |
| (43600) Membership Dues           | 813            | 1,175          | 125            | 900              | 1,000               | 1,000               | 1,000               | 1,000                | 0             | 0.0%        |
| (44311) Building Maintenance      | 4,414          | 2,748          | 8,039          | 12,381           | 8,190               | 28,190              | 28,190              | 28,190               | 0             | 0.0%        |
| (44315) Equipment Maintenance     | 0              | 0              | 0              | 0                | 0                   | 25,000              | 25,000              | 25,000               | 0             | 0.0%        |
| (44324) Vehicle Maintenance       | 143,622        | 183,062        | 234,397        | 179,732          | 200,000             | 200,000             | 201,104             | 200,000              | 0             | 0.0%        |
| (45413) Promotional Materials     | 0              | 0              | 0              | 0                | 250                 | 250                 | 250                 | 250                  | 0             | 0.0%        |
| (45613) Employee Training         | 0              | 0              | 7,125          | 2,969            | 10,500              | 9,500               | 9,500               | 9,500                | 0             | 0.0%        |
| (45614) Training Materials        | 277            | 1,249          | 0              | 0                | 500                 | 500                 | 500                 | 500                  | 0             | 0.0%        |
| (45814) Seminar Registration      | 3,000          | 1,625          | 8              | 0                | 500                 | 500                 | 500                 | 500                  | 0             | 0.0%        |
| (46012) Office Supplies           | 2,311          | 624            | 1,753          | 1,872            | 2,000               | 2,200               | 2,200               | 2,500                | 300           | 13.6%       |
| (46013) Printing                  | 3,385          | 1,500          | 1,675          | 933              | 1,500               | 1,500               | 1,500               | 1,500                | 0             | 0.0%        |
| (46014) Postage                   | 0              | 0              | 0              | 0                | 250                 | 250                 | 250                 | 250                  | 0             | 0.0%        |
| (46017) Small Tools               | 784            | 1,740          | 7,208          | 544              | 7,566               | 7,566               | 7,566               | 7,566                | 0             | 0.0%        |
| (46019) Medical Supplies          | 0              | 263            | 0              | 192              | 525                 | 525                 | 525                 | 525                  | 0             | 0.0%        |
| (46030) Safety Apparel            | 1,575          | 2,120          | 1,535          | 2,120            | 2,200               | 2,200               | 2,200               | 2,200                | 0             | 0.0%        |
| (46044) Carts                     | 23,783         | 48,360         | 31,918         | 43,059           | 30,000              | 42,000              | 43,100              | 50,000               | 8,000         | 19.0%       |
| (46215) Gas, Fuel & Oil           | 75,492         | 131,488        | 109,128        | 90,522           | 103,359             | 124,031             | 124,031             | 110,000              | -14,031       | -11.3%      |
| (47400) Equipment < \$5000        | -45            | 0              | 0              | 0                | 10,000              | 10,000              | 8,900               | 10,000               | 0             | 0.0%        |
| (43201) Professional - Other      | 46,701         | 28,556         | 0              | 19,620           | 90,000              | 0                   | 19,620              | 0                    | 0             | 0.0%        |
| (43230) Tipping Fees              | 195,149        | 196,439        | 211,560        | 206,223          | 189,263             | 189,263             | 229,263             | 224,263              | 35,000        | 18.5%       |
| (43237) Licenses & Permits        | 0              | 650            | 0              | 0                | 0                   | 0                   | 0                   | 0                    | 0             | 0.0%        |

|                                      | 2021 Actual      | 2022 Actual      | 2023 Actual      | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change       | % Change       |
|--------------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|----------------------|-----------------|----------------|
| (44328) Computer Maintenance         | 99               | 0                | 0                | 0                | 500                 | 500                 | 500                 | 500                  | 0               | 0.0%           |
| (45212) Liability Insurance          | 12,330           | 14,646           | 14,900           | 25,937           | 16,000              | 16,000              | 29,000              | 16,000               | 0               | 0.0%           |
| (45611) Subscriptions                | 1,965            | 2,286            | 2,800            | 725              | 2,940               | 2,940               | 2,940               | 2,940                | 0               | 0.0%           |
| (46216) Internet Services            | 0                | 818              | 1,823            | 1,395            | 3,300               | 1,740               | 1,740               | 2,000                | 260             | 14.9%          |
| (46218) Cell Phone Service           | 837              | 962              | 1,230            | 844              | 1,200               | 1,200               | 1,200               | 1,200                | 0               | 0.0%           |
| (48020) Closing/Post Closing Reserve | 0                | 0                | 0                | 0                | 5,500               | 5,500               | 5,500               | 5,500                | 0               | 0.0%           |
| (46411) Cash Over/Short              | 0                | -35              | -5               | 0                | 0                   | 0                   | 0                   | 0                    | 0               | 0.0%           |
| (48012) Bad Debt/ Debt Write-Off     | 4,648            | -2,131           | 4,053            | 4,260            | 0                   | 0                   | 0                   | 0                    | 0               | 0.0%           |
| (48017) Depreciation                 | 171,870          | 151,741          | 253,971          | 0                | 0                   | 0                   | 0                   | 0                    | 0               | 0.0%           |
| (48018) Collection Expense           | 0                | 0                | 0                | 0                | 0                   | 60,000              | 20,000              | 0                    | -60,000         | -100.0%        |
| (46212) Electricity                  | 4,157            | 5,141            | 5,299            | 4,206            | 5,500               | 5,500               | 5,500               | 5,775                | 275             | 5.0%           |
| (46213) Water & Sewer                | 1,861            | 1,823            | 1,880            | 1,660            | 4,500               | 4,500               | 4,500               | 4,725                | 225             | 5.0%           |
| <b>Total Operating Expenditures</b>  | <b>699,028</b>   | <b>776,850</b>   | <b>900,422</b>   | <b>600,094</b>   | <b>697,043</b>      | <b>742,355</b>      | <b>776,079</b>      | <b>712,384</b>       | <b>-29,971</b>  | <b>-4.0%</b>   |
| <b>Total Capital Expenditures</b>    | <b>290,000</b>   | <b>0</b>         | <b>0</b>         | <b>20,663</b>    | <b>280,506</b>      | <b>655,000</b>      | <b>675,663</b>      | <b>0</b>             | <b>-655,000</b> | <b>-100.0%</b> |
| <b>TOTAL EXPENDITURES</b>            | <b>1,578,457</b> | <b>1,528,321</b> | <b>1,571,037</b> | <b>1,272,451</b> | <b>2,017,756</b>    | <b>2,379,205</b>    | <b>2,433,592</b>    | <b>1,736,115</b>     | <b>-643,090</b> | <b>-27.0%</b>  |

**2025 Approved Budget**  
**470 - Sanitation Fund Salary Schedule**

| Job Title                    | FTE          | Hire Date  | 2024 Budgeted Salary | Change                | 2025 Budgeted Salary |
|------------------------------|--------------|------------|----------------------|-----------------------|----------------------|
| Director of Public Works     | 0.33         | 2004-03-15 | 28,390               | 852                   | 29,241               |
| Office Administrator         | 0.33         | 2021-03-29 | 14,263               | 428                   | 14,691               |
| Fleet Maint Supervisor/CDL   | 0.33         | 2011-04-04 | 18,354               | 551                   | 18,905               |
| Fleet Maint Mechanic Lead    | 0.33         | 2013-10-15 | 13,625               | 409                   | 14,034               |
| Fleet Maint Mechanic II      | 0.33         | 2019-09-30 | 12,355               | 371                   | 12,726               |
| Fleet Maint Mechanic I       | 0.33         | 2025-01-01 | 11,175               | 335                   | 11,510               |
| Sanitation Supervisor/CDL/TS | 1.00         | 1997-03-17 | 66,227               | 1,987                 | 68,214               |
| Sanitation Lead/CDL/TS       | 1.00         | 2010-04-26 | 41,621               | 1,249                 | 42,869               |
| Sanitation Op III/CDL/TS     | 1.00         | 2002-07-22 | 52,520               | 1,576                 | 54,096               |
| Sanitation Op III/CDL/TS     | 1.00         | 2010-07-21 | 44,034               | 1,321                 | 45,355               |
| Sanitation Op III/CDL/TS     | 1.00         | 2013-12-12 | 41,912               | 1,257                 | 43,169               |
| Sanitation Op III/CDL/TS     | 1.00         | 2022-03-21 | 37,440               | 1,123                 | 38,563               |
| Sanitation Op III/CDL/TS     | 1.00         | 2025-01-01 | 36,049               | 0                     | 36,049               |
| Sanitation Op III/CDL/TS     | 1.00         | 2025-01-01 | 36,046               | 0                     | 36,046               |
| Recycle Collection Asst      | 1.00         | 2025-01-01 | 29,120               | 0                     | 29,120               |
| Transfer Station Asst/CDL/TS | 1.00         | 2025-01-01 | 29,120               | 0                     | 29,120               |
| Thrower                      | 1.00         | 2025-01-01 | 32,032               | 0                     | 32,032               |
| Thrower                      | 1.00         | 2025-01-01 | 32,032               | 0                     | 32,032               |
| Thrower                      | 1.00         | 2025-01-01 | 32,032               | 0                     | 32,032               |
| Thrower                      | 1.00         | 2025-01-01 | 32,032               | 0                     | 32,032               |
| Thrower                      | 1.00         | 2025-01-01 | 32,032               | 0                     | 32,032               |
| Thrower                      | 1.00         | 2025-01-01 | 32,032               | 0                     | 32,032               |
| <b>TOTAL FTE</b>             | <b>17.98</b> |            |                      | <b>TOTAL SALARIES</b> | <b>\$715,901</b>     |



## 2025 Approved Budget

### Street Fund Summary

|                                   | 2021 Actual      | 2022 Actual      | 2023 Actual      | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change         | % Change      |
|-----------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|----------------------|-------------------|---------------|
| <b>Revenues</b>                   |                  |                  |                  |                  |                     |                     |                     |                      |                   |               |
| (31110) County Millage            | 625,318          | 658,824          | 664,573          | 690,074          | 580,000             | 580,000             | 580,000             | 670,000              | 90,000            | 15.5%         |
| (33010) State Turnback            | 990,005          | 0                | 0                | 0                | 0                   | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| (33015) State Turnback - Streets  | 0                | 1,102,100        | 1,283,460        | 1,304,680        | 1,000,000           | 1,200,000           | 1,200,000           | 1,578,582            | 378,582           | 31.5%         |
| (33233) City Street Aid Program   | 490,679          | 559,263          | 332,171          | 20,041           | 490,000             | 490,000             | 490,000             | 50,000               | -440,000          | -89.8%        |
| (36300) State Grants              | 38,821           | 0                | 0                | 0                | 0                   | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| (36110) Investment Income         | 9,009            | 6,494            | 62,704           | 151,824          | 2,000               | 80,000              | 80,000              | 103,000              | 23,000            | 28.8%         |
| (31010) Miscellaneous Income      | 750              | 38,567           | 165              | 0                | 0                   | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| (34140) Street Sign Revenue       | 1,032            | 5,750            | 5,905            | 4,965            | 1,000               | 2,000               | 2,000               | 0                    | -2,000            | -100.0%       |
| (39100) Operating Transfer In     | 0                | 0                | 0                | 0                | 0                   | 0                   | 0                   | 215,653              | 215,653           | 0.0%          |
| Fund Balance Appropriation        |                  |                  |                  |                  | 1,035,501           | 2,723,397           | 3,268,845           | 584,223              | -2,139,174        | -78.5%        |
| <b>TOTAL REVENUES</b>             | <b>2,155,614</b> | <b>2,370,998</b> | <b>2,348,978</b> | <b>2,171,584</b> | <b>3,108,501</b>    | <b>5,075,397</b>    | <b>5,620,845</b>    | <b>3,201,458</b>     | <b>-1,873,939</b> | <b>-36.9%</b> |
| <b>Expenditures</b>               |                  |                  |                  |                  |                     |                     |                     |                      |                   |               |
| Personnel                         | 655,674          | 811,211          | 703,844          | 722,782          | 1,076,984           | 1,082,433           | 1,082,433           | 1,147,792            | 65,359            | 6.0%          |
| Operating                         | 426,947          | 923,316          | 566,113          | 1,574,960        | 641,242             | 1,802,964           | 1,854,243           | 607,664              | -1,195,300        | -66.3%        |
| Capital                           | 278,815          | 1,304,567        | 386,637          | 757,656          | 1,390,275           | 2,190,000           | 2,684,169           | 1,446,002            | -743,998          | -34.0%        |
| <b>TOTAL EXPENDITURES</b>         | <b>1,361,436</b> | <b>3,039,094</b> | <b>1,656,594</b> | <b>3,055,398</b> | <b>3,108,501</b>    | <b>5,075,397</b>    | <b>5,620,845</b>    | <b>3,201,458</b>     | <b>-1,873,939</b> | <b>-36.9%</b> |
| <b>Adjustment to Fund Balance</b> | <b>794,178</b>   | <b>-668,096</b>  | <b>692,384</b>   | <b>-883,814</b>  | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>             | <b>0</b>          | <b>0.0%</b>   |



## 2025 Approved Budget

### Streets (442)

|                                       | 2021 Actual    | 2022 Actual    | 2023 Actual    | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change     | % Change    |
|---------------------------------------|----------------|----------------|----------------|------------------|---------------------|---------------------|---------------------|----------------------|---------------|-------------|
| <b>Personnel</b>                      |                |                |                |                  |                     |                     |                     |                      |               |             |
| (41100) Salaries                      | 401,420        | 514,634        | 473,715        | 451,120          | 663,657             | 711,966             | 700,966             | 722,382              | 10,416        | 1.5%        |
| (41200) Overtime                      | 26,093         | 11,406         | 7,247          | 15,292           | 12,000              | 12,000              | 23,000              | 23,000               | 11,000        | 91.7%       |
| (41400) Uniforms Provided             | 4,729          | 5,562          | 6,012          | 5,797            | 7,000               | 7,000               | 7,000               | 7,000                | 0             | 0.0%        |
| (42100) Health Insurance              | 85,717         | 98,596         | 44,635         | 77,857           | 174,940             | 129,803             | 129,803             | 171,117              | 41,314        | 31.8%       |
| (42200) SS Tax Expense                | 26,221         | 36,497         | 29,671         | 28,547           | 40,288              | 44,142              | 44,142              | 44,788               | 646           | 1.5%        |
| (42211) Medicare Expense              | 6,101          | 8,756          | 6,920          | 6,676            | 9,623               | 10,324              | 10,324              | 10,475               | 151           | 1.5%        |
| (42300) Retirement Expense            | 16,295         | 20,653         | 20,473         | 17,193           | 19,988              | 21,795              | 21,795              | 17,638               | -4,157        | -19.1%      |
| (42500) Unemployment Compensation     | 379            | 174            | 162            | 203              | 858                 | 874                 | 874                 | 874                  | 0             | 0.0%        |
| (42600) Workers Compensation          | 17,512         | 6,471          | 13,413         | 14,917           | 21,810              | 18,777              | 18,777              | 12,059               | -6,718        | -35.8%      |
| (42700) Long Term Disability          | 838            | 918            | 756            | 798              | 1,659               | 1,414               | 1,414               | 1,806                | 392           | 27.7%       |
| (43312) Personnel Physicals           | 61             | 27             | 27             | 131              | 500                 | 500                 | 500                 | 500                  | 0             | 0.0%        |
| <b>Total Personnel</b>                | <b>585,366</b> | <b>703,694</b> | <b>603,031</b> | <b>618,531</b>   | <b>952,323</b>      | <b>958,595</b>      | <b>958,595</b>      | <b>1,011,639</b>     | <b>53,044</b> | <b>5.5%</b> |
| <b>Operating Expenditures</b>         |                |                |                |                  |                     |                     |                     |                      |               |             |
| (44324) Vehicle Maintenance           | 37,843         | 36,159         | 42,610         | 66,147           | 43,536              | 61,036              | 89,036              | 61,036               | 0             | 0.0%        |
| (44325) Tractor Maintenance           | 20,500         | 26,255         | 19,603         | 19,072           | 25,750              | 30,000              | 30,000              | 30,000               | 0             | 0.0%        |
| (44329) Street Construction Materials | 59,611         | 106,774        | 74,233         | 30,028           | 97,200              | 115,000             | 87,000              | 115,000              | 0             | 0.0%        |
| (44330) Snow & Ice Removal            | 6,781          | 5,574          | 5,608          | 5,125            | 7,000               | 7,000               | 7,000               | 7,000                | 0             | 0.0%        |
| (45613) Employee Training             | 0              | 0              | 4,500          | 12,500           | 6,000               | 6,000               | 13,500              | 6,000                | 0             | 0.0%        |
| (45614) Training Materials            | 427            | -427           | 0              | 0                | 250                 | 250                 | 0                   | 250                  | 0             | 0.0%        |
| (45800) Travel Expense                | 53             | 0              | 0              | 0                | 250                 | 250                 | 0                   | 250                  | 0             | 0.0%        |
| (45814) Seminar Registration          | 0              | 0              | 0              | 0                | 500                 | 500                 | 0                   | 500                  | 0             | 0.0%        |
| (46012) Office Supplies               | 405            | 276            | 347            | 2,168            | 250                 | 2,200               | 2,200               | 2,500                | 300           | 13.6%       |
| (46013) Printing                      | 0              | 324            | 173            | 0                | 250                 | 250                 | 250                 | 250                  | 0             | 0.0%        |
| (46017) Small Tools                   | 2,060          | 900            | 2,327          | 2,548            | 8,567               | 9,567               | 9,567               | 9,567                | 0             | 0.0%        |
| (46018) Janitorial Supplies           | 353            | 177            | 1,030          | 998              | 500                 | 1,000               | 1,000               | 2,250                | 1,250         | 125.0%      |
| (46019) Medical Supplies              | 0              | 0              | 0              | 0                | 500                 | 500                 | 500                 | 500                  | 0             | 0.0%        |
| (46030) Safety Apparel                | 147            | 62             | 54             | 917              | 1,000               | 1,000               | 1,000               | 2,000                | 1,000         | 100.0%      |
| (46032) Sign Supplies                 | 27,154         | 7,984          | 10,656         | 7,595            | 23,500              | 23,500              | 27,235              | 23,500               | 0             | 0.0%        |
| (46043) Traffic Supplies              | 29,154         | 19,973         | 38,568         | 8,317            | 38,500              | 38,500              | 38,500              | 38,500               | 0             | 0.0%        |
| (46215) Gas, Fuel & Oil               | 28,922         | 38,191         | 41,125         | 29,420           | 44,468              | 44,468              | 44,468              | 44,468               | 0             | 0.0%        |

|                                       | 2021 Actual      | 2022 Actual      | 2023 Actual      | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change         | % Change      |
|---------------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|----------------------|-------------------|---------------|
| (47400) Equipment < \$5000            | 0                | 0                | 0                | 457              | 5,500               | 5,500               | 2,250               | 5,500                | 0                 | 0.0%          |
| (43201) Professional - Other          | 37,940           | 11,815           | 23,880           | 13,358           | 45,000              | 45,000              | 76,355              | 45,000               | 0                 | 0.0%          |
| (43221) Rock Metro Expense            | 0                | 0                | 0                | 0                | 43,771              | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| (43232) Design Service                | 12,500           | 62,397           | 35,000           | 0                | 0                   | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| (43233) Strategic Planning            | 7,203            | 2,798            | 0                | 0                | 10,000              | 10,000              | 10,000              | 10,000               | 0                 | 0.0%          |
| (43235) Bank Account Fees             | 1,430            | 0                | 0                | 0                | 0                   | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| (44326) Office Machine Contracts      | 20               | 71               | 10               | 0                | 0                   | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| (44328) Computer Maintenance          | 344              | 580              | 0                | 0                | 1,000               | 1,000               | 1,000               | 1,000                | 0                 | 0.0%          |
| (44412) Equipment Rental              | 500              | 408              | 0                | 0                | 750                 | 750                 | 750                 | 5,000                | 4,250             | 566.7%        |
| (45212) Liability Insurance           | 5,003            | 5,959            | 8,711            | 14,212           | 8,750               | 9,000               | 19,000              | 9,000                | 0                 | 0.0%          |
| (45611) Subscriptions                 | 2,365            | 2,381            | 2,349            | 221              | 2,500               | 2,500               | 687                 | 2,500                | 0                 | 0.0%          |
| (46216) Internet Services             | 0                | 818              | 1,823            | 1,575            | 3,300               | 1,740               | 1,740               | 2,000                | 260               | 14.9%         |
| (46218) Cell Phone Service            | 265              | 165              | 13               | 402              | 800                 | 800                 | 800                 | 800                  | 0                 | 0.0%          |
| (46214) Telephone                     | 2,586            | 2,035            | 2,171            | 2,920            | 2,600               | 2,600               | 4,413               | 3,500                | 900               | 34.6%         |
| (48012) Bad Debt/ Debt Write-Off      | 711              | 0                | 0                | 0                | 0                   | 0                   | 0                   | 0                    | 0                 | 0.0%          |
| (46217) Electricity - Street Lighting | 113,661          | 140,474          | 146,946          | 113,220          | 112,200             | 112,200             | 122,700             | 128,200              | 16,000            | 14.3%         |
| (46212) Electricity                   | 9,182            | 9,542            | 0                | 0                | 10,500              | 10,500              | 0                   | 11,025               | 525               | 5.0%          |
| (46213) Water & Sewer                 | 5,393            | 5,287            | 5,443            | 5,558            | 7,350               | 7,350               | 7,350               | 7,718                | 368               | 5.0%          |
| (48014) Operating Transfer            | 0                | 409,189          | 77,500           | 1,215,653        | 52,500              | 1,215,653           | 1,215,653           | 0                    | -1,215,653        | -100.0%       |
| <b>Total Operating Expenditures</b>   | <b>412,513</b>   | <b>896,141</b>   | <b>544,680</b>   | <b>1,552,411</b> | <b>604,542</b>      | <b>1,765,614</b>    | <b>1,813,954</b>    | <b>574,814</b>       | <b>-1,190,800</b> | <b>-67.4%</b> |
| <b>Total Capital Expenditures</b>     | <b>278,815</b>   | <b>1,304,567</b> | <b>386,637</b>   | <b>757,656</b>   | <b>1,390,275</b>    | <b>2,174,000</b>    | <b>2,668,169</b>    | <b>1,446,002</b>     | <b>-727,998</b>   | <b>-33.5%</b> |
| <b>TOTAL EXPENDITURES</b>             | <b>1,276,694</b> | <b>2,904,402</b> | <b>1,534,348</b> | <b>2,928,598</b> | <b>2,947,140</b>    | <b>4,898,209</b>    | <b>5,440,718</b>    | <b>3,032,455</b>     | <b>-1,865,754</b> | <b>-38.1%</b> |

2025 Approved Budget  
442 -Streets Salary Schedule

| Job Title                        | FTE  | Hire Date  | 2024 Budgeted Salary | Change         | 2025 Budgeted Salary |
|----------------------------------|------|------------|----------------------|----------------|----------------------|
| Director of Public Works         | 0.33 | 2004-03-15 | 28,390               | 852            | 29,241               |
| Office Administrator             | 0.33 | 2021-03-29 | 14,263               | 428            | 14,691               |
| Construction Ops Coordinator/CDL | 0.50 | 1998-04-15 | 25,553               | 767            | 26,319               |
| Fleet Maint Supervisor/CDL       | 0.33 | 2011-04-04 | 18,354               | 551            | 18,905               |
| Fleet Maint Mechanic Lead        | 0.33 | 2013-10-15 | 13,625               | 409            | 14,034               |
| Fleet Maint Mechanic II          | 0.33 | 2019-09-30 | 12,355               | 371            | 12,726               |
| Grounds Maint Supervisor/CDL     | 0.50 | 2013-08-05 | 24,315               | 729            | 25,045               |
| Grounds Maint Lead/CDL           | 0.50 | VACANT     | 19,240               | 0              | 19,240               |
| Grounds Maint Sr Laborer         | 0.50 | VACANT     | 19,240               | 0              | 19,240               |
| Grounds Maint Op II/CDL          | 0.50 | VACANT     | 15,371               | 0              | 15,371               |
| Grounds Maint Operator I         | 0.50 | 2024-01-01 | 19,167               | 575            | 19,742               |
| Grounds Maint Operator I         | 0.50 | 2024-02-27 | 16,276               | 0              | 16,276               |
| Grounds Maint Operator I         | 0.50 | 2024-09-23 | 16,172               | 0              | 16,172               |
| Grounds Maint Operator I         | 0.50 | 2024-10-28 | 16,172               | 485            | 16,657               |
| Grounds Maint Operator I         | 0.50 | VACANT     | 16,172               | 0              | 16,172               |
| Laborer I                        | 0.50 | 2022-05-02 | 19,240               | 577            | 19,817               |
| Laborer I                        | 0.50 | VACANT     | 15,600               | 0              | 15,600               |
| Laborer I                        | 0.50 | VACANT     | 15,600               | 0              | 15,600               |
| Laborer I                        | 0.50 | VACANT     | 15,600               | 0              | 15,600               |
| Laborer I                        | 0.50 | VACANT     | 15,600               | 0              | 15,600               |
| Street Maint Supervisor/CDL      | 1.00 | 1996-10-14 | 58,282               | 1,748          | 60,030               |
| Street Lead Operator/CDL         | 1.00 | 2004-01-10 | 54,059               | 1,622          | 55,681               |
| Street Operator III/CDL          | 1.00 | VACANT     | 36,400               | 0              | 36,400               |
| Street Operator III/CDL          | 1.00 | 2009-10-27 | 44,325               | 1,330          | 45,655               |
| Street Operator III/CDL          | 1.00 | 1995-06-13 | 48,818               | 1,465          | 50,282               |
| Street Operator II/CDL           | 1.00 | 2024-09-30 | 34,320               | 0              | 34,320               |
| Street Laborer I                 | 1.00 | 2024-05-22 | 31,200               | 936            | 32,136               |
| Street Operator III/CDL          | 1.00 | VACANT     | 34,320               | 0              | 34,320               |
| Laborer I                        | 0.33 | VACANT     | 11,175               | 335            | 11,510               |
| TOTAL FTE                        |      |            |                      | TOTAL SALARIES | \$722,382            |
|                                  |      |            |                      |                | 17.48                |



2025 Approved Budget

442 - Streets Capital Improvement Schedule

| Account Code                    | Description                                | Amount      |
|---------------------------------|--------------------------------------------|-------------|
| 57400 - Machinery & Equipment   | MowerMax Boom Mower                        | \$313,048   |
| 57400 - Machinery & Equipment   | Vermeer Vacuum Excavator                   | \$82,954    |
| 57500- Infrastructure           | Overlays & Sealing                         | \$400,000   |
| 57500- Infrastructure           | Street Striping & Signage                  | \$25,000    |
| 57511 - Infrastructure Drainage | Street Drainage Improvement                | \$50,000    |
| 57511 - Infrastructure Drainage | Street Culvert Rehab/Culvert Lining System | \$75,000    |
| 57512 - Path Improvements       | Path Improvements                          | \$100,000   |
| 57513 - Active Transportation   | Active transportation                      | \$400,000   |
| Total CIP                       |                                            | \$1,446,002 |



## 2025 Approved Budget

### Senior Services Transportation (452-401)

|                                     | 2021 Actual   | 2022 Actual    | 2023 Actual    | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change      | % Change       |
|-------------------------------------|---------------|----------------|----------------|------------------|---------------------|---------------------|---------------------|----------------------|----------------|----------------|
| <b>Personnel</b>                    |               |                |                |                  |                     |                     |                     |                      |                |                |
| (41100) Salaries                    | 54,503        | 81,562         | 81,508         | 80,870           | 97,092              | 102,318             | 101,318             | 105,910              | 3,592          | 0.0%           |
| (41200) Overtime                    | 210           | 0              | 702            | 1,344            | 600                 | 600                 | 1,600               | 1,600                | 1,000          | 166.7%         |
| (42100) Health Insurance            | 9,110         | 14,940         | 8,953          | 12,705           | 14,299              | 9,391               | 9,391               | 16,944               | 7,553          | 80.4%          |
| (42200) SS Tax Expense              | 3,289         | 4,982          | 4,977          | 5,010            | 6,020               | 6,344               | 6,344               | 6,566                | 222            | 3.5%           |
| (42211) Medicare Expense            | 769           | 1,165          | 1,164          | 1,172            | 1,408               | 1,484               | 1,484               | 1,536                | 52             | 3.5%           |
| (42300) Retirement Expense          | 2,163         | 3,542          | 2,698          | 2,321            | 4,105               | 2,569               | 2,569               | 2,646                | 77             | 3.0%           |
| (42500) Unemployment Compensation   | 137           | 67             | 72             | 60               | 188                 | 188                 | 188                 | 182                  | -6             | -3.2%          |
| (42600) Workers Compensation        | 13            | 1,182          | 656            | 638              | 778                 | 768                 | 768                 | 588                  | -180           | -23.4%         |
| (42700) Long Term Disability        | 86            | 51             | 83             | 131              | 171                 | 176                 | 176                 | 181                  | 5              | 2.8%           |
| (43312) Personnel Physicals         | 27            | 27             | 0              | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0              |
|                                     | <b>70,307</b> | <b>107,518</b> | <b>100,813</b> | <b>104,251</b>   | <b>124,661</b>      | <b>123,838</b>      | <b>123,838</b>      | <b>136,153</b>       | <b>12,315</b>  | <b>9.9%</b>    |
| <b>Operating Expenditures</b>       |               |                |                |                  |                     |                     |                     |                      |                |                |
| (43600) Membership Dues             | 0             | 125            | 125            | 275              | 200                 | 300                 | 300                 | 300                  | 0              | 0.0%           |
| (44324) Vehicle Maintenance         | 3,180         | 2,996          | 5,614          | 11,380           | 4,950               | 9,900               | 12,839              | 9,900                | 0              | 0.0%           |
| (45613) Employee Training           | 0             | 300            | 563            | 0                | 500                 | 500                 | 500                 | 500                  | 0              | 0.0%           |
| (45814) Seminar Registration        | 0             | 0              | 400            | 0                | 500                 | 500                 | 500                 | 500                  | 0              | 0.0%           |
| (46012) Office Supplies             | 862           | 554            | 200            | 845              | 1,000               | 1,000               | 1,000               | 1,000                | 0              | 0.0%           |
| (46016) Volunteer Expense           | 0             | 28             | 0              | 0                | 500                 | 500                 | 500                 | 500                  | 0              | 0.0%           |
| (46018) Janitorial Supplies         | 0             | 1,558          | 935            | 474              | 1,200               | 1,700               | 1,700               | 1,700                | 0              | 0.0%           |
| (46047) Fire Extinguisher Expense   | 0             | 0              | 0              | 0                | 250                 | 250                 | 250                 | 250                  | 0              | 0.0%           |
| (46215) Gas, Fuel & Oil             | 9,478         | 10,132         | 11,370         | 8,661            | 13,500              | 13,500              | 13,500              | 9,000                | -4,500         | -33.3%         |
| (47400) Equipment < \$5000          | 576           | 3,103          | 861            | 0                | 4,700               | 4,700               | 4,700               | 4,700                | 0              | 0.0%           |
| (43201) Professional - Other        | 0             | 0              | 0              | 0                | 1,000               | 1,000               | 1,000               | 1,000                | 0              | 0.0%           |
| (43210) Software Licensing          | 0             | 3,284          | 1,363          | 417              | 1,400               | 1,000               | 1,000               | 1,000                | 0              | 0.0%           |
| (44326) Office Machine Contracts    | 81            | 2,069          | 0              | 498              | 2,500               | 2,500               | 2,500               | 2,500                | 0              | 0.0%           |
| (45611) Subscriptions               | 260           | 0              | 0              | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%           |
| (46218) Cell Phone Service          | 0             | 3,028          | 0              | 0                | 4,500               | 0                   | 0                   | 0                    | 0              | 0.0%           |
|                                     | <b>14,437</b> | <b>27,177</b>  | <b>21,431</b>  | <b>22,550</b>    | <b>36,700</b>       | <b>37,350</b>       | <b>40,289</b>       | <b>32,850</b>        | <b>-4,500</b>  | <b>-12.0%</b>  |
| <b>Total Operating Expenditures</b> |               |                |                |                  |                     |                     |                     |                      |                |                |
| <b>Total Capital Expenditures</b>   | <b>0</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>         | <b>0</b>            | <b>16,000</b>       | <b>16,000</b>       | <b>0</b>             | <b>-16,000</b> | <b>-100.0%</b> |
| <b>TOTAL EXPENDITURES</b>           | <b>84,744</b> | <b>134,695</b> | <b>122,244</b> | <b>126,801</b>   | <b>161,361</b>      | <b>177,188</b>      | <b>180,127</b>      | <b>169,003</b>       | <b>-8,185</b>  | <b>-4.6%</b>   |

2025 Approved Budget

452-401- Senior Services Transportation Salary Schedule

| Job Title                   | FTE  | Hire Date  | 2023 Budgeted Salary | Change         | 2024 Budgeted Salary |
|-----------------------------|------|------------|----------------------|----------------|----------------------|
| Office administrator        | 0.25 | 2020-03-30 | 12,688               | 381            | 13,069               |
| Administrative Assistant II | 0.75 | 2024-05-08 | 27,534               | 826            | 28,360               |
| Volunteer Coordinator       | 0.75 | 2018-12-03 | 30,124               | 904            | 31,027               |
| Transport Driver            | 0.63 | 2024-10-28 | 18,044               | 541            | 18,585               |
| Transport Driver            | 0.50 | 2022-09-20 | 14,435               | 433            | 14,868               |
| TOTAL FTE                   | 2.88 |            |                      | TOTAL SALARIES | \$105,910            |



## 2025 Approved Budget

### Police & Fire Fund Summary

|                                              | 2021 Actual      | 2022 Actual      | 2023 Actual      | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change | % Change    |
|----------------------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|----------------------|-----------|-------------|
| <b>Revenues</b>                              |                  |                  |                  |                  |                     |                     |                     |                      |           |             |
| (33031) .5% City Sales Tax Police & Fire     | 1,660,375        | 1,755,132        | 2,002,214        | 1,611,358        | 1,750,000           | 2,000,000           | 2,000,000           | 2,000,000            | 0         | 0.0%        |
| <b>TOTAL REVENUES</b>                        | <b>1,660,375</b> | <b>1,755,132</b> | <b>2,002,214</b> | <b>1,611,358</b> | <b>1,750,000</b>    | <b>2,000,000</b>    | <b>2,000,000</b>    | <b>2,000,000</b>     | <b>0</b>  | <b>0.0%</b> |
| <b>Expenditures</b>                          |                  |                  |                  |                  |                     |                     |                     |                      |           |             |
| (49110) Transfer .5% Sales Tax Police & Fire | 1,634,692        | 1,753,067        | 1,996,922        | 1,777,778        | 1,750,000           | 2,000,000           | 2,000,000           | 2,000,000            | 0         | 0.0%        |
| <b>TOTAL EXPENDITURES</b>                    | <b>1,634,692</b> | <b>1,753,067</b> | <b>1,996,922</b> | <b>1,777,778</b> | <b>1,750,000</b>    | <b>2,000,000</b>    | <b>2,000,000</b>    | <b>2,000,000</b>     | <b>0</b>  | <b>0.0%</b> |
| Adjustment to Fund Balance                   | 25,683           | 2,065            | 5,292            | -166,420         | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |



## 2025 Approved Budget

### 110 - Court Automation Fund Summary

|                                   | 2021 Actual  | 2022 Actual  | 2023 Actual  | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change      | % Change       |
|-----------------------------------|--------------|--------------|--------------|------------------|---------------------|---------------------|---------------------|----------------------|----------------|----------------|
| <b>Revenues</b>                   |              |              |              |                  |                     |                     |                     |                      |                |                |
| (35112 ) Court Automation         | 9,823        | 6,898        | 9,421        | 10,102           | 8,500               | 8,500               | 8,500               | 8,500                | 0              | 0.0%           |
| <b>TOTAL REVENUES</b>             | <b>9,823</b> | <b>6,898</b> | <b>9,421</b> | <b>10,102</b>    | <b>8,500</b>        | <b>8,500</b>        | <b>8,500</b>        | <b>8,500</b>         | <b>0</b>       | <b>0.0%</b>    |
| <b>Capital</b>                    |              |              |              |                  |                     |                     |                     |                      |                |                |
| (47400 ) Equipment <\$5000        | 2,976        | 0            | 4,501        | 0                | 19,148              | 0                   | 0                   | 66,000               | 66,000         | 0.0%           |
| (48014 ) Operating transfer       | 2,170        | 0            | 0            | 0                | 0                   | 0                   | 0                   | 0                    | 0              | 0.0%           |
| <b>TOTAL EXPENDITURES</b>         | <b>5,146</b> | <b>0</b>     | <b>4,501</b> | <b>0</b>         | <b>19,148</b>       | <b>0</b>            | <b>0</b>            | <b>66,000</b>        | <b>66,000</b>  | <b>0.0%</b>    |
| <b>Adjustment to Fund Balance</b> | <b>4,677</b> | <b>6,898</b> | <b>4,920</b> | <b>10,102</b>    | <b>-10,648</b>      | <b>8,500</b>        | <b>8,500</b>        | <b>-57,500</b>       | <b>-66,000</b> | <b>-776.5%</b> |



## 2025 Approved Budget

### 111 - FEMA Grant Fund Summary

|                                     | 2021 Actual    | 2022 Actual    | 2023 Actual   | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change         | % Change       |
|-------------------------------------|----------------|----------------|---------------|------------------|---------------------|---------------------|---------------------|----------------------|-------------------|----------------|
| <b>Revenues</b>                     |                |                |               |                  |                     |                     |                     |                      |                   |                |
| (34225) F.E.M.A                     | 106,378        | 0              | 65,138        | 0                | 2,820,921           | 5,038,302           | 5,038,302           | 5,038,302            | 0                 | 0.0%           |
| * (39100) Operating Transfer In     | 0              | 0              | 0             | 698,456          | 0                   | 698,456             | 698,456             |                      | -698,456          | -100.0%        |
| <b>TOTAL REVENUES</b>               | <b>106,378</b> | <b>0</b>       | <b>65,138</b> | <b>698,456</b>   | <b>2,820,921</b>    | <b>5,736,758</b>    | <b>5,736,758</b>    | <b>5,038,302</b>     | <b>-698,456</b>   | <b>-12.2%</b>  |
| <b>Capital</b>                      |                |                |               |                  |                     |                     |                     |                      |                   |                |
| (57500) - Infrastructure - Capital  | 0              | 0              | 0             | 0                | 0                   | 0                   | 0                   | 5,038,302            | 5,038,302         | 0.0%           |
| (57511) - Infrastructure - Drainage | 141,837        | 91,896         | 64,205        | 0                | 3,767,354           | 0                   | 0                   | 1,572,306            | 1,572,306         | 0.0%           |
| <b>TOTAL EXPENDITURES</b>           | <b>141,837</b> | <b>91,896</b>  | <b>64,205</b> | <b>0</b>         | <b>3,767,354</b>    | <b>0</b>            | <b>0</b>            | <b>6,610,608</b>     | <b>6,610,608</b>  | <b>0.0%</b>    |
| <b>Adjustment to Fund Balance</b>   | <b>-35,459</b> | <b>-91,896</b> | <b>933</b>    | <b>698,456</b>   | <b>-946,433</b>     | <b>5,736,758</b>    | <b>5,736,758</b>    | <b>-1,572,306</b>    | <b>-7,309,064</b> | <b>-127.4%</b> |



## 2025 Approved Budget

### 117 - Fire ACT 833 Fund Balance

|                                        | 2021 Actual   | 2022 Actual   | 2023 Actual   | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change | % Change    |
|----------------------------------------|---------------|---------------|---------------|------------------|---------------------|---------------------|---------------------|----------------------|-----------|-------------|
| <b>Revenues</b>                        |               |               |               |                  |                     |                     |                     |                      |           |             |
| (34220) Fire ACT 833                   | 18,805        | 20,835        | 22,541        | 24,731           | 16,000              | 20,000              | 20,000              | 20,000               | 0         | 0.0%        |
| <b>TOTAL REVENUES</b>                  | <b>18,805</b> | <b>20,835</b> | <b>22,541</b> | <b>24,731</b>    | <b>16,000</b>       | <b>20,000</b>       | <b>20,000</b>       | <b>20,000</b>        | <b>0</b>  | <b>0.0%</b> |
| <b>Capital</b>                         |               |               |               |                  |                     |                     |                     |                      |           |             |
| (46031) Fire Equipment - Tools         | 6,754         | 0             | 0             | 0                | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| (46046) Fire Breathing Apparatus Equip | 5,545         | 0             | 0             | 0                | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| (47400 ) Equipment < \$5000            | 0             | 7,131         | 11,512        | 5,460            | 16,000              | 46,000              | 46,000              | 46,000               | 0         | 0.0%        |
| <b>TOTAL EXPENDITURES</b>              | <b>12,299</b> | <b>7,131</b>  | <b>11,512</b> | <b>5,460</b>     | <b>16,000</b>       | <b>46,000</b>       | <b>46,000</b>       | <b>46,000</b>        | <b>0</b>  | <b>0.0%</b> |
| <b>Adjustment to Fund Balance</b>      | <b>6,506</b>  | <b>13,704</b> | <b>11,029</b> | <b>19,271</b>    | <b>0</b>            | <b>-26,000</b>      | <b>-26,000</b>      | <b>-26,000</b>       | <b>0</b>  | <b>0.0%</b> |



## 2025 Approved Budget

### 113 - Capital Projects Fund

|                                   | 2021 Actual     | 2022 Actual | 2023 Actual    | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change         | % Change       |
|-----------------------------------|-----------------|-------------|----------------|------------------|---------------------|---------------------|---------------------|----------------------|-------------------|----------------|
| <b>Revenues</b>                   |                 |             |                |                  |                     |                     |                     |                      |                   |                |
| (39100) Operating In              | 0               | 0           | 122,014        | 3,280,000        | 0                   | 3,280,000           | 3,280,000           | 1,143,987            | -2,136,013        | -65.1%         |
| <b>TOTAL REVENUES</b>             | <b>0</b>        | <b>0</b>    | <b>122,014</b> | <b>3,280,000</b> | <b>0</b>            | <b>3,280,000</b>    | <b>3,280,000</b>    | <b>1,143,987</b>     | <b>-2,136,013</b> | <b>-65.1%</b>  |
| <b>Operating &amp; Capital</b>    |                 |             |                |                  |                     |                     |                     |                      |                   |                |
| (48014) Operational transfer out  | 646,000         | 0           | 0              | 0                | 0                   | 0                   | 0                   | 0                    | 0                 | 0.0%           |
| (57600) Miscellaneous Capital     | 0               | 0           | 122,014        |                  | 0                   | 122,014             | 122,014             | 1,872,014            | 1,750,000         | 1434.3%        |
|                                   |                 |             |                |                  |                     |                     |                     |                      | 0                 | 0.0%           |
| <b>TOTAL EXPENDITURES</b>         | <b>646,000</b>  | <b>0</b>    | <b>122,014</b> | <b>0</b>         | <b>0</b>            | <b>122,014</b>      | <b>122,014</b>      | <b>1,872,014</b>     | <b>1,750,000</b>  | <b>1434.3%</b> |
| <b>Adjustment to Fund Balance</b> | <b>-646,000</b> | <b>0</b>    | <b>0</b>       | <b>3,280,000</b> | <b>0</b>            | <b>3,157,986</b>    | <b>3,157,986</b>    | <b>-728,027</b>      | <b>-3,886,013</b> | <b>-123.1%</b> |



2025 Approved Budget

104 - Grant Fund Summary

Club Manor Sidewalks - 000105

|                                   | 2021 Actual | 2022 Actual | 2023 Actual   | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change | % Change    |
|-----------------------------------|-------------|-------------|---------------|------------------|---------------------|---------------------|---------------------|----------------------|-----------|-------------|
| <b>Revenues</b>                   |             |             |               |                  |                     |                     |                     |                      |           |             |
| (34221) Federal Grants            | 0           | 0           | 0             | 62,000           | 62,000              | 0                   | 0                   | 0                    | 0         | 0.0%        |
| (39100) Operating Transfer In     | 0           | 0           | 77,500        | -                | 52,500              | 0                   | 0                   | 0                    | 0         | 0.0%        |
| <b>TOTAL REVENUES</b>             | <b>0</b>    | <b>0</b>    | <b>77,500</b> | <b>62,000</b>    | <b>114,500</b>      | <b>0</b>            | <b>0</b>            | <b>0</b>             | <b>0</b>  | <b>0.0%</b> |
| <b>Capital</b>                    |             |             |               |                  |                     |                     |                     |                      |           |             |
| (57512) - Path Improvements       | 0           | 0           | 0             | 145,701          | 130,000             | 0                   | 145,701             | 0                    | 0         | 0.0%        |
| <b>TOTAL EXPENDITURES</b>         | <b>0</b>    | <b>0</b>    | <b>0</b>      | <b>145,701</b>   | <b>130,000</b>      | <b>0</b>            | <b>145,701</b>      | <b>0</b>             | <b>0</b>  | <b>0.0%</b> |
| <b>Adjustment to Fund Balance</b> | <b>0</b>    | <b>0</b>    | <b>0</b>      | <b>-83,701</b>   | <b>-15,500</b>      | <b>0</b>            | <b>-145,701</b>     | <b>0</b>             | <b>0</b>  | <b>0.0%</b> |

Club Manor Corridor - 000104

|                                   | 2021 Actual | 2022 Actual    | 2023 Actual    | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change         | % Change     |
|-----------------------------------|-------------|----------------|----------------|------------------|---------------------|---------------------|---------------------|----------------------|-------------------|--------------|
| <b>Revenues</b>                   |             |                |                |                  |                     |                     |                     |                      |                   |              |
| (34221) Federal Grants            | 0           | 0              | 0              | 1,215,653        | 0                   | 1,100,000           | 1,100,000           | 3,180,000            | 2,080,000         | 189.1%       |
| (39100) Operating Transfer In     | 0           | 300,000        | 0              | 0                | 0                   | 1,215,653           | 1,215,653           | -215,653             | -1,431,306        | -117.7%      |
| <b>TOTAL REVENUES</b>             | <b>0</b>    | <b>300,000</b> | <b>0</b>       | <b>1,215,653</b> | <b>0</b>            | <b>2,315,653</b>    | <b>2,315,653</b>    | <b>2,964,347</b>     | <b>648,694</b>    | <b>28.0%</b> |
| <b>Capital</b>                    |             |                |                |                  |                     |                     |                     |                      |                   |              |
| (57500) - Infrastructure Capital  | 0           | 20,566         | 45,143         | 86,739           | 0                   | 2,315,653           | 2,566,468           | 4,180,000            | 1,864,347         | 80.5%        |
| <b>TOTAL EXPENDITURES</b>         | <b>0</b>    | <b>20,566</b>  | <b>45,143</b>  | <b>86,739</b>    | <b>0</b>            | <b>2,315,653</b>    | <b>2,566,468</b>    | <b>4,180,000</b>     | <b>1,864,347</b>  | <b>80.5%</b> |
| <b>Adjustment to Fund Balance</b> | <b>0</b>    | <b>279,434</b> | <b>-45,143</b> | <b>1,128,914</b> | <b>0</b>            | <b>0</b>            | <b>-250,815</b>     | <b>-1,215,653</b>    | <b>-1,215,653</b> | <b>0.0%</b>  |

## All Inclusive Park - 000103

|                                     | 2021 Actual   | 2022 Actual    | 2023 Actual     | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change | % Change    |
|-------------------------------------|---------------|----------------|-----------------|------------------|---------------------|---------------------|---------------------|----------------------|-----------|-------------|
| <b>Revenues</b>                     |               |                |                 |                  |                     |                     |                     |                      |           |             |
| (34221) Federal Grants - Other      | 986           | 0              | 0               | 87,944           | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| (36300) State Grants                | 20,068        | 0              | 152,056         | 87,944           | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| (36400) Private Grants              | 3,710         | 0              | 0               | -                | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| (36600) Capital Donations           | 0             | 0              | 4,243           | -                | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| (39100) Operating Transfer In       | 0             | 300,000        | 0               | -                | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| <b>TOTAL REVENUES</b>               | <b>24,764</b> | <b>300,000</b> | <b>156,299</b>  | <b>87,944</b>    | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>             | <b>0</b>  | <b>0.0%</b> |
| <b>Expenditures</b>                 |               |                |                 |                  |                     |                     |                     |                      |           |             |
| (47400) Equipment < \$5000          | 4,696         | 0              | 0               | -                | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| (57400) Machinery & Equipment       | 0             | 0              | 584,535         | 17,219           | 0                   | 0                   | 17,219              | 0                    | -17,219   | 0.0%        |
| (57600) Miscellaneous Capital Items | 20,090        | 0              | 0               | -                | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| <b>TOTAL EXPENDITURES</b>           | <b>24,786</b> | <b>0</b>       | <b>584,535</b>  | <b>17,219</b>    | <b>0</b>            | <b>0</b>            | <b>17,219</b>       | <b>0</b>             | <b>0</b>  | <b>0.0%</b> |
| <b>Adjustment to Fund Balance</b>   | <b>-22</b>    | <b>300,000</b> | <b>-428,236</b> | <b>70,725</b>    | <b>0</b>            | <b>0</b>            | <b>-17,219</b>      | <b>0</b>             | <b>0</b>  | <b>0.0%</b> |

## White Oak Crossing Roundabout - 000100

|                                   | 2021 Actual | 2022 Actual    | 2023 Actual    | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change         | % Change       |
|-----------------------------------|-------------|----------------|----------------|------------------|---------------------|---------------------|---------------------|----------------------|-------------------|----------------|
| <b>Revenues</b>                   |             |                |                |                  |                     |                     |                     |                      |                   |                |
| (34221) Federal Grants            | 0           | 299,083        | 0              | 102,046          | 1,515,233           | 1,515,233           | 1,515,233           | 1,515,233            | 0                 | 0.0%           |
| (36500) Community Partnerships    | 0           | 0              | 0              | -                | 112,034             | 112,034             | 112,034             | -                    | -112,034          | -100.0%        |
| (39100) Operating Transfer In     | 0           | 409,189        | -              | -                | 0                   | 0                   | 0                   | 0                    | 0                 | 0.0%           |
| <b>TOTAL REVENUES</b>             | <b>0</b>    | <b>708,272</b> | <b>0</b>       | <b>102,046</b>   | <b>1,627,267</b>    | <b>1,627,267</b>    | <b>1,627,267</b>    | <b>1,515,233</b>     | <b>-112,034</b>   | <b>-6.9%</b>   |
| <b>Capital</b>                    |             |                |                |                  |                     |                     |                     |                      |                   |                |
| (57500) - Infrastructure Capital  | 0           | 374,665        | 56,403         | 125,453          | 1,967,130           | 0                   | 1,910,727           | 1,769,030            | 1,769,030         | 0.0%           |
| <b>TOTAL EXPENDITURES</b>         | <b>0</b>    | <b>374,665</b> | <b>56,403</b>  | <b>125,453</b>   | <b>1,967,130</b>    | <b>0</b>            | <b>1,910,727</b>    | <b>1,769,030</b>     | <b>1,769,030</b>  | <b>0.0%</b>    |
| <b>Adjustment to Fund Balance</b> | <b>0</b>    | <b>333,607</b> | <b>-56,403</b> | <b>-23,407</b>   | <b>-339,863</b>     | <b>1,627,267</b>    | <b>-283,460</b>     | <b>-253,797</b>      | <b>-1,881,064</b> | <b>-115.6%</b> |

## Crystal Hill Road - 000000

|                                   | 2021 Actual | 2022 Actual   | 2023 Actual | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change       | % Change       |
|-----------------------------------|-------------|---------------|-------------|------------------|---------------------|---------------------|---------------------|----------------------|-----------------|----------------|
| <b>Revenues</b>                   |             |               |             |                  |                     |                     |                     |                      |                 |                |
| (36500) Community Partnerships    | 0           | 0             | 0           | -                | 0                   | 0                   | 0                   | 0                    | 0               | 0.0%           |
| (39100) Operating Transfer In     | 0           | 0             | 0           | 0                | 0                   | 0                   | 0                   | 0                    | 0               | 0.0%           |
| <b>TOTAL REVENUES</b>             | <b>0</b>    | <b>0</b>      | <b>0</b>    | <b>0</b>         | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>             | <b>0</b>        | <b>0.0%</b>    |
| <b>Capital</b>                    |             |               |             |                  |                     |                     |                     |                      |                 |                |
| (57500) - Infrastructure Capital  | 0           | 1,800         | 0           | 11,073           | 152,678             | 152,678             | 152,678             | 0                    | -152,678        | -100.0%        |
| <b>TOTAL EXPENDITURES</b>         | <b>0</b>    | <b>1,800</b>  | <b>0</b>    | <b>11,073</b>    | <b>152,678</b>      | <b>152,678</b>      | <b>152,678</b>      | <b>0</b>             | <b>-152,678</b> | <b>-100.0%</b> |
| <b>Adjustment to Fund Balance</b> | <b>0</b>    | <b>-1,800</b> | <b>0</b>    | <b>-11,073</b>   | <b>-152,678</b>     | <b>-152,678</b>     | <b>-152,678</b>     | <b>0</b>             | <b>152,678</b>  | <b>-100.0%</b> |

## Fire Department FEMA FMA Grant - 000000

|                                        | 2021 Actual    | 2022 Actual | 2023 Actual  | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change | % Change    |
|----------------------------------------|----------------|-------------|--------------|------------------|---------------------|---------------------|---------------------|----------------------|-----------|-------------|
| <b>Revenues</b>                        |                |             |              |                  |                     |                     |                     |                      |           |             |
| (34221) Federal Grants                 | 5,995          | 0           | 0            | -                | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| (34225) F.E.M.A.                       | 220,750        | 0           | 0            | 28,056           | 166,825             | 50,000              | 50,000              | 50,000               | 0         | 0.0%        |
| (34226) Grants -Other                  | 0              | 0           | 3,283        | 35,235           | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| (39100) Operating Transfer In          | 10,894         | 0           | 0            | 4,051            | 8,781               | 0                   | 0                   | 0                    | 0         | 0.0%        |
| <b>TOTAL REVENUES</b>                  | <b>237,639</b> | <b>0</b>    | <b>3,283</b> | <b>67,342</b>    | <b>175,606</b>      | <b>50,000</b>       | <b>50,000</b>       | <b>50,000</b>        | <b>0</b>  | <b>0.0%</b> |
| <b>Expenditures</b>                    |                |             |              |                  |                     |                     |                     |                      |           |             |
| (41400) Uniforms Provided              | 0              | 0           | 0            | 67,342           | 175,605             | 50,000              | 74,772              | 50,000               | -24,772   | -49.5%      |
| (45616) Fire Prevention Materials      | 0              | 0           | 0            | 3,283            | 0                   | 0                   | 3,283               | 0                    | 0         | 0.0%        |
| (46019) Medical supplies               | 8,859          | 0           | 0            | -                | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| (46046) Fire Breathing Apparatus Equip | 228,780        | 0           | 0            | -                | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| <b>TOTAL EXPENDITURES</b>              | <b>237,639</b> | <b>0</b>    | <b>0</b>     | <b>70,625</b>    | <b>175,605</b>      | <b>50,000</b>       | <b>78,055</b>       | <b>50,000</b>        | <b>0</b>  | <b>0.0%</b> |
| <b>Adjustment to Fund Balance</b>      | <b>0</b>       | <b>0</b>    | <b>3,283</b> | <b>-3,283</b>    | <b>1</b>            | <b>0</b>            | <b>-28,055</b>      | <b>0</b>             | <b>0</b>  | <b>0.0%</b> |

## Police - Patrick Leahy Bullet Proof Vest Grant - Other 000000

|                                   | 2021 Actual   | 2022 Actual    | 2023 Actual   | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change | % Change    |
|-----------------------------------|---------------|----------------|---------------|------------------|---------------------|---------------------|---------------------|----------------------|-----------|-------------|
| <b>Revenues</b>                   |               |                |               |                  |                     |                     |                     |                      |           |             |
| (34221) Federal Grants            | 24,515        | 3,945          | 0             | 63,346           | 1,704               | 0                   | 2,400               | 0                    | 0         | 0.0%        |
| (34226) Grants - Other            | 0             | 10,000         | 0             | -                | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| (36300) State Grants              | 0             | 182,610        | 0             | 50,000           | 0                   | 0                   | 50,000              | 0                    | 0         | 0.0%        |
| (39100) Operating Transfer In     | 4,422         | 0              | 0             | -                | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| <b>TOTAL REVENUES</b>             | <b>28,937</b> | <b>196,555</b> | <b>0</b>      | <b>113,346</b>   | <b>1,704</b>        | <b>0</b>            | <b>52,400</b>       | <b>0</b>             | <b>0</b>  | <b>0.0%</b> |
| <b>Expenditures</b>               |               |                |               |                  |                     |                     |                     |                      |           |             |
| (47400) Equipment < \$5000        | 22,938        | 0              | 0             | 2,398            | 0                   | 0                   | 2,400               | 0                    | -2,400    | 0.0%        |
| (57200) Buildings Capital         | 0             | 0              | 0             | -                | 0                   | 0                   | 50,000              | 0                    | 0         | 0.0%        |
| Personnel                         | 6,069         | 185,876        | 5,073         | -                | 3,408               | 0                   | 0                   | 0                    | 0         | 0.0%        |
| <b>TOTAL EXPENDITURES</b>         | <b>29,007</b> | <b>185,876</b> | <b>5,073</b>  | <b>2,398</b>     | <b>3,408</b>        | <b>0</b>            | <b>52,400</b>       | <b>0</b>             | <b>0</b>  | <b>0.0%</b> |
| <b>Adjustment to Fund Balance</b> | <b>-70</b>    | <b>10,679</b>  | <b>-5,073</b> | <b>110,948</b>   | <b>-1,704</b>       | <b>0</b>            | <b>0</b>            | <b>0</b>             | <b>0</b>  | <b>0.0%</b> |

## Permits & Planning - Others 000000

|                                   | 2021 Actual    | 2022 Actual   | 2023 Actual   | 2024 YTD Actuals | 2023 Adopted Budget | 2024 Adopted Budget | 2024 Amended Budget | 2025 Proposed Budget | \$ Change | % Change    |
|-----------------------------------|----------------|---------------|---------------|------------------|---------------------|---------------------|---------------------|----------------------|-----------|-------------|
| <b>Revenues</b>                   |                |               |               |                  |                     |                     |                     |                      |           |             |
| (34221) Federal Grants            | 22,500         | 26,400        | 12,600        | 19,814           | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| (34226) Grants - Other            | 140,678        | 0             | 0             | -                | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| (36300) State Grants              | 0              | 0             | 19,530        | -                | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| (39100) Operating Transfer In     | 0              | 0             | 0             | -                | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| <b>TOTAL REVENUES</b>             | <b>163,178</b> | <b>26,400</b> | <b>32,130</b> | <b>19,814</b>    | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>             | <b>0</b>  | <b>0.0%</b> |
| <b>Expenditures</b>               |                |               |               |                  |                     |                     |                     |                      |           |             |
| (43201) Professional - Other      | 42,836         | 24,207        | 1,972         | 29,961           | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| (48012) Bad Debt/ Debt Write-Off  | 0              | 0             | 19,530        | 9,400            | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| (48014) Operating Transfer        | 0              | 0             | 0             | 110,000          | 0                   | 0                   | 0                   | 0                    | 0         | 0.0%        |
| <b>TOTAL EXPENDITURES</b>         | <b>42,836</b>  | <b>24,207</b> | <b>21,502</b> | <b>149,361</b>   | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>             | <b>0</b>  | <b>0.0%</b> |
| <b>Adjustment to Fund Balance</b> | <b>120,342</b> | <b>2,193</b>  | <b>10,628</b> | <b>-129,547</b>  | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>             | <b>0</b>  | <b>0.0%</b> |

|                        |               |               |                |                  |                |                |                |                 |
|------------------------|---------------|---------------|----------------|------------------|----------------|----------------|----------------|-----------------|
| <b>TOTALS FUND 104</b> | <b>120250</b> | <b>924113</b> | <b>-444219</b> | <b>1,059,576</b> | <b>-509744</b> | <b>1474589</b> | <b>-877928</b> | <b>-1469450</b> |
|------------------------|---------------|---------------|----------------|------------------|----------------|----------------|----------------|-----------------|



## 2025 Approved Budget

### Special Revenue & Other Funds

**The City of Maumelle maintains the following additional special revenue funds:**

- 115 - Drug Control Fund
- 106 - Debt Service Bond Fund
- 107 - Capital Project Bond Fund
- 112 - COVID 19 Relief Fund
- 113 - Police & Fire Fund Capital

**These funds will be appropriated and managed as required by the funding source or related State law, Ordinance, Debt instrument, etc.**

**The City of Maumelle maintains the following additional custodial funds:**

- Maumelle Administration of Justice Fund
- Maumelle Municipal Courts Custodial Fund