TOWN OF CENTER
2026 PROPOSED Annual Budget

10/14/2025

TABLE OF CONTENTS

Summary of Revenues, Expenditures, Grants and Fund Balances

General Fund - Public Safety
General Fund -Municipal Court
General Fund - Building & Planning
General Fund - Streets and Parks
Economic Development Fund
Conservation Trust Fund
Street Improvement Fund
Utility Fund - Light and Power
Utility Fund - Natural Gas
Utility Fund - Water - Sanitation

SUMMARY OF REVENUES & EXPENDITURES

		12		8	12	
		Actual as of		Actual as of	Estimated	
GENERAL ADMINISTRATIVE FUND	**2024 Proposed Budget**	**12/31/2024**	**2025 Proposed Budget**	**8/31/2025**	**12/31/2025**	**2026 Proposed Budget**
FUND BALANCE RESERVE FORWARD	**458,681**	**458,681**	**881,959**	**800,170**	**800,170**	**705,464**
REVENUES						
General Fund Revenue	1,806,971	1,782,948	1,838,622	1,323,143	1,829,074	1,513,747
Police	116,128	45,875	297,400	47,000	70,500	97,000
Streets & Parks	730,724	439,589	1,220,468	22,378	33,568	729,968
Subtotal Revenues	2,653,823	2,268,412	3,356,490	1,392,521	1,933,142	2,340,715
EXPENDITURES						
Administration	675,983	402,950	676,437	496,321	744,481	315,927
Police	954,810	766,739	1,090,091	530,098	795,148	919,687
Municipal Court	26,611	26,152	26,633	17,436	26,154	26,785
Building & Planning	24,421	16,124	33,746	9,074	13,610	31,313
Streets & Parks	990,864	714,958	1,524,100	298,970	448,455	1,019,241
Subtotal Expenditures	2,672,689	1,926,923	3,351,007	1,351,899	2,027,848	2,312,953
Revenues in Excess of Expenditures	(18,866)	341,489	5,483	40,623	(94,706)	27,762
Transfers In/Out	-	-	-	-	-	-
FUND BALANCE TOTAL	**439,815**	**800,170**	**887,442**	**840,793**	**705,464**	**733,226**

ECONOMIC DEVELOPMENT	**2024 Proposed Budget**	**12/31/2024**	**2025 Proposed Budget**	**8/31/2025**	**12/31/2025**	**2026 Proposed Budget**
FUND BALANCE RESERVE FORWARD	**289,102**	**289,102**	**435,251**	**449,155**	**449,155**	**475,480**
Revenues	2,184,600	231,520	2,769,500	121,573	182,360	2,828,000
Expenditures	2,145,000	71,467	2,729,500	104,023	156,035	2,813,501
Revenues in Excess of Expenditures	39,600	160,053	40,000	17,550	26,325	14,499
Transfers In/Out	-	-	-	-	-	-
FUND BALANCE TOTAL	**328,702**	**449,155**	**475,251**	**466,705**	**475,480**	**489,979**

CONSERVATION TRUST FUND	2024 Proposed Budget	12/31/2024	2025 Proposed Budget	8/31/2025	12/31/2025	2026 Proposed Budget
FUND BALANCE RESERVE FORWARD	**122,170**	**122,170**	**148,470**	**152,860**	**152,860**	**76,349**
Revenues	25,000	30,690	25,000	15,306	22,959	25,000
Expenditures	104,500	-	104,500	66,313	99,470	90,000
Revenues in Excess of Expenditures	(79,500)	30,690	(79,500)	(51,008)	(76,511)	(65,000)
Transfers In/Out	-	-	-	-	-	-
FUND BALANCE TOTAL	**42,670**	**152,860**	**68,970**	**101,853**	**76,349**	**11,349**

STREET IMPROVEMENT FUND	2024 Proposed Budget	12/31/2024	2025 Proposed Budget	8/31/2025	12/31/2025	2026 Proposed Budget
FUND BALANCE RESERVE FORWARD	**378,821**	**378,821**	**603,208**	**627,047**	**627,047**	**813,733**
Revenues	155,000	251,335	229,000	129,429	194,144	187,000
Expenditures	57,500	3,109	830,800	4,972	7,458	833,800
Revenues in Excess of Expenditures	97,500	248,226	(601,800)	124,458	186,687	(646,800)
Transfers In/Out	-	-	-	-	-	-
FUND BALANCE TOTAL	**476,321**	**627,047**	**1,408**	**751,505**	**813,733**	**166,933**

LIGHT & POWER	2024 Proposed Budget	12/31/2024	2025 Proposed Budget	8/31/2025	12/31/2025	2026 Proposed Budget
FUND BALANCES RESERVE FORWARD	**5,883,055**	**5,883,055**	**6,988,939**	**6,861,940**	**6,861,940**	**7,185,843**
Revenues	2,617,880	2,931,116	2,841,214	1,692,416	2,538,624	2,631,214
Expenditures	2,579,863	1,952,231	2,727,813	1,476,481	2,214,722	2,569,227
Revenues in Excess of Expenditures	38,017	978,885	113,401	215,935	323,903	61,987
Transfers In/Out	-	-	-	-	-	-
FUND BALANCE TOTAL	**5,921,072**	**6,861,940**	**7,102,340**	**7,077,876**	**7,185,843**	**7,247,830**

NATURAL GAS	2024 Proposed Budget	12/31/2024	2025 Proposed Budget	8/31/2025	12/31/2025	2026 Proposed Budget
FUND BALANCES RESERVE FORWARD	**2,867,182**	**2,867,182**	**3,413,661**	**3,627,954**	**3,627,954**	**3,815,765**
Revenues	2,585,289	2,383,805	2,441,614	1,131,528	1,697,291	2,051,614
Expenditures	2,525,740	1,623,033	2,285,049	1,006,320	1,509,480	1,952,838
Revenues in Excess of Expenditures	59,549	760,772	156,565	125,207	187,811	98,776
Transfers In/Out	-	-	-	-	-	-
FUND BALANCE TOTAL	**2,926,731**	**3,627,954**	**3,570,226**	**3,753,161**	**3,815,765**	**3,914,540**

WATER FUND	2024 Proposed Budget	12/31/2024	2025 Proposed Budget	8/31/2025	12/31/2025	2026 Proposed Budget
FUND BALANCES RESERVE FORWARD	**2,051,543**	**2,051,543**	**2,069,244**	**2,094,844**	**2,094,844**	**2,253,605**
Water Revenues	1,192,941	773,055	1,205,570	569,913	854,869	1,145,570
Grants	-	-	-		-	15,000
Revenue Subtotal	1,192,941	773,055	1,205,570	569,913	854,869	1,160,570
Water Expenditures	751,442	539,722	912,318	335,640	503,460	925,669
Sanitation Expenditures	207,079	190,033	209,600	128,432	192,648	219,815
Grants						15,000
Expenditures Subtotal	958,521	729,754	1,121,918	464,072	696,108	1,160,484
Revenues in Excess of Expenditures	234,420	43,301	83,652	105,841	158,761	86
Transfers In/Out	-	-	-	-	-	-
FUND BALANCE TOTAL	**2,285,963**	**2,094,844**	**2,152,896**	**2,200,684**	**2,253,605**	**2,253,691**

GENERAL FUND REVENUES

Account #		2024 Proposed Budget	Actual as of 12/31/2024 (12)	2025 Proposed Budget	Actual as of 8/31/2025 (8)	Estimated 12/31/2025 (12)	2026 Proposed Budget
	TAXES & ASSESSMENTS						
01-402-000-00	Property Tax - Saguache Cty.	119,197	181,290	117,413	120,788	117,413	177,939
01-402-000-01	Special Ownership/MVL - Sag. Cty.	19,500	18,094	19,500	12,270	18,405	19,500
01-402-000-02	Delinquent Property Taxes-Sag	150	1	150	2	3	150
01-402-000-03	W&S Liens - Sag	400	-	400	-	-	400
01-402-000-04	Saguache County Sales Tax	-	-	-	-	-	-
01-402-000-05	Interest Sag Cnty	250	988	250	133	199	250
01-402-000-20	Property Tax - Rio Grande Cty.	163,845	185,819	165,258	171,419	165,258	136,914
01-402-000-21	Special Ownership/MVL - RG Cty.	15,000	21,371	15,000	14,871	22,307	15,000
01-402-000-22	County Road Mils RG county	-	-	-	-	-	-
01-402-000-23	Delinquent Prop Tax -RG Cty.	-	-	-	-	-	-
01-404-000-00	Sales Tax General	425,000	569,930	500,000	274,739	412,108	475,000
01-404-000-10	Mineral/Severance Tax	45,000	12,293	15,000	603	905	5,000
01-404-000-20	Cigarette Tax	1,000	1,253	950	664	996	950
01-404-000-30	Highway Users Tax	72,000	59,119	51,621	56,264	84,396	82,184
01-404-000-40	DMV Tax	500	2,337	1,500	4,931	7,396	1,500
01-404-000-50	Disposable Bag Fee	1,000	1,290	1,000	537	805	1,000
01-435-000-00	Franchise Fee Solid Waste	18,000	13,793	10,000	11,757	17,636	10,000
01-435-000-10	Franchise Fee Internet	12,000	17,854	20,000	12,581	18,872	20,000
01-435-000-20	Franchise Fee Utilities	319,380	293,271	416,000	204,855	307,282	364,400
	Subtotal	**1,212,222**	**1,378,704**	**1,334,042**	**886,415**	**1,173,982**	**1,310,187**
	PERMITS & LICENSES						
01-432-000-10	Building/Planning Permits	4,000	6,014	4,000	3,586	5,379	4,000
01-432-000-20	Vendor Permits	650	810	650	750	1,125	650
01-432-000-30	Liquor License	350	101	350	476	714	350
01-432-000-40	Contractor License	300	260	300	295	443	300
01-432-000-50	Dog License	250	265	250	385	578	250
01-432-000-55	Animal Release	500	-	500	440	660	500
01-432-000-60	Business License	500	315	500	375	563	500
	Subtotal	**6,550**	**7,765**	**6,550**	**6,307**	**9,461**	**6,550**
	INTERGOVERNMENTAL REVENUE						
01-430-000-40	Sanitation District Administration Fee	31,166	32,711	33,114	48,391	72,586	33,114
01-430-000-50	Fire District Administration Fee	5,616	1,875	-	-	-	-
	Subtotal	**36,782**	**34,586**	**33,114**	**48,391**	**72,586**	**33,114**

	CHARGES FOR SERVICES						
01-433-000-00	Trash Revenue	-	-	-	-	-	-
01-434-000-00	Trash Billing Fee	-	-	-	-	-	-
	Subtotal	**-**	**-**	**-**	**-**	**-**	**-**
	FINES & FORFEITURES						
01-443-000-00	Municipal Court Revenue	300	1,090	300	2,030	3,045	300
01-444-000-00	Code Inforcement	500	-	500	-	-	500
01-444-000-10	Police Fines	10,000	14,016	10,000	13,850	20,775	15,000
01-444-000-11	Police Fees - Restitution	1,000	630	1,000	(240)	(360)	1,000
01-444-000-20	Parking Tickets	-	-	-	-	-	-
01-444-000-30	Police Surcharge	1,000	5,020	1,000	6,990	10,485	1,000
01-444-000-40	K-9 Donations/Revenue Reserve	-	-	-	-	-	-
01-444-000-70	Public Safety	60,566	60,566	60,566	40,377	60,566	60,566
01-444-000-80	Evidence Sales/Narcotic Seizures	-	-	-	-	-	-
	Subtotal	**73,366**	**81,322**	**73,366**	**63,007**	**94,510**	**78,366**
	MISCELLANEOUS						
01-445-000-00	Miscellaneous Income	4,000	11,930	4,000	4,635	6,953	4,000
01-445-000-01	Refunds of Expenditures	-	19,168	-	36,440	54,659	-
01-445-000-02	Center Cons School Dist - IGA	1,000	-	-	-	-	-
01-445-000-03	NSF Charges	100	18	50	22	33	30
01-445-000-10	Lease Proceeds	-	4,055	-	975	1,462	1,000
01-445-000-20	July 4 Fireworks	500	-	500	-	-	500
01-445-000-30	Special Hearing Fees	250	-	-	-	-	-
01-445-000-50	Summer Entertainment	-	16,216	-	11,260	16,890	5,000
01-445-000-60	Insurance Proceeds	-	-	-	-	-	-
01-446-000-10	Interest Income - General	38,000	54,476	32,000	29,895	44,843	30,000
01-448-000-10	Building Rental/Lease	-	-	-	-	-	-
01-450-000-00	Grants - Saguache DO NOT USE	-	-	-	-	-	-
01-450-000-10	Misc Grants DO NOT USE	-	-	-	-	-	-
01-450-000-30	Grants - Police DO NOT USE	-	-	-	-	-	-
01-454-000-00	Sale of Equipment/Material	-	700	-	4,000	6,000	-
01-454-000-10	Sale of Lease Hold Interest	-	4,050	-	-	-	-
	Subtotal	**43,850**	**110,614**	**36,550**	**87,227**	**130,840**	**40,530**
	GF GRANTS						
01-450-000-50	Federal Grants	386,701	-	325,000	-	-	-
01-450-000-51	State Grants	-	166,243	-	219,297	328,946	-
01-450-000-52	Other Grants	47,500	3,713	30,000	12,500	18,750	45,000
	Subtotal	**434,201**	**169,956**	**355,000**	**231,797**	**347,696**	**45,000**
	TOTAL GENERAL FUNDS	**1,806,971**	**1,782,948**	**1,838,622**	**1,323,143**	**1,829,074**	**1,513,747**

GENERAL FUND/ADMINISTRATION

Account #		2024 Proposed Budget	Actual as of 12/31/2024 (12)	2025 Proposed Budget	Actual as of 8/31/2025 (8)	Estimated 12/31/2025 (12)	2026 Proposed Budget
	PERSONNEL						
01-552-522-00	Salaries	53,592	65,708	69,947	49,976	74,964	74,901
	Overtime	1,397		-		-	-
01-552-522-10	Employee Merit Bonus	513	-	839	-	-	913
01-552-523-20	FICA/Medicare	4,207	5,061	5,351	3,968	5,952	5,730
01-552-523-30	Pension	1,650	1,408	2,098	739	1,109	2,247
01-552-523-40	Health Insurance	6,323	7,849	9,002	6,150	9,225	12,337
01-552-526-00	Mutual of Omaha/Life Ins	100	61	100	43	65	100
01-552-526-20	Unemployment	1,800	1,388	2,000	599	898	2,000
01-552-526-30	Employee Appreciation	1,500	2,384	1,500	770	1,155	1,500
01-552-533-00	Worker's Comp Expense	1,500	1,959	2,300	2,289	3,434	2,600
	Subtotal	**72,582**	**85,817**	**93,137**	**64,535**	**96,802**	**102,327**
	OPERATING EXPENSES						
01-552-526-05	Television	-	-	-	-	-	-
01-552-530-00	Town Board Compensation	4,500	4,850	4,500	900	1,350	4,500
01-552-533-10	Town Board Workmans Comp	-	-	-	-	-	-
01-552-532-00	Audit Expenses	10,500	10,250	10,500	9,625	14,438	10,000
01-552-534-10	Sensus/RMS Support	-	2,089	-	106	159	-
01-552-534-20	Accounting Software	7,100	7,401	7,500	5,304	7,956	8,700
01-552-534-30	Web Site/E-mail Accounts	2,000	2,341	3,000	1,506	2,259	2,500
01-552-534-40	Electronic Equipment/Software	1,750	57	1,750	294	441	1,000
01-552-534-45	IT/Automotive Services	3,000	3,000	3,000	2,333	3,500	7,000
01-552-534.50	Computers	2,000	2,072	2,000	2,596	3,894	1,000
01-552-535-10	Town Board Training/ Expenditures	3,000	921	3,000	2,945	4,417	3,000
01-552-535-15	Appointed Board/ Trianing Expenditures	0	-	-	-	-	-
01-552-535-20	Travel Expenses	5,500	1,617	7,750	1,696	2,544	5,500
01-552-535-30	Training Expenses	4,000	478	4,000	524	785	4,000
01-552-537-00	Telephone/Cell Phone	7,500	8,256	9,000	6,336	9,504	9,200
01-552-537-10	Lease Purchase Program	0	-	-	-	-	-
01-552-537-20	Donations	1,500	963	1,000	200	300	1,000
01-552-537-30	Parks and Recreation Org	6,000	7,678	8,500	5,884	8,826	8,000
01-552-538-00	Professional Service Fees	2,500	851	2,500	699	1,049	1,000
01-552-538-10	Legal	6,000	9,743	9,300	6,201	9,301	9,300
01-552-538-20	Litigation Deductable	1,000	-	1,250	16,499	24,748	1,250
01-552-538-25	Settlement Expense	0	-	-	-	-	-
01-552-538-30	County Treasurer Fees	6,000	9,054	8,000	5,543	8,314	8,000
01-552-540-00	Election Expenses	3,000	2,609	3,000	197	295	3,000
01-552-542-10	Office Supplies	4,000	3,941	4,500	3,648	5,473	4,500
01-552-542-20	Postage	2,000	1,755	2,000	1,313	1,970	2,000
01-552-542-30	Office Equipment/Leases	11,000	1,150	2,500	823	1,234	2,000
01-552-543-00	Facilities Maintenance	13,000	8,246	5,000	2,581	3,872	3,000
01-552-543-20	Equipment Maintenance	500	-	500	-	-	500
01-552-543-30	Vehicle Maint/Repair	1,500	237	1,500	596	894	1,000
01-552-544-00	Utlilities	14,000	12,609	16,200	12,082	18,122	16,200
01-552-545-10	Insurance - General Liability	22,000	23,385	25,500	24,868	37,302	25,500

01-552-548-10	Membership/Dues	2,350	1,877	2,350	906	1,359	1,500
01-552-550-10	Advertising	1,300	1,077	1,300	251	376	500
01-552-551-00	Drug Testing	600	711	800	148	222	500
01-552-555-00	Miscellaneous Expenses	4,500	4,147	4,500	2,248	3,373	3,000
01-552-555-10	Spring Clean Up	1,000	1,238	2,500	-	-	1,000
01-552-555-20	Holiday Expenses	2,500	2,767	2,500	225	338	2,000
01-552-555-30	Bank Charges	100	7	100	44	66	100
01-552-595-00	Uniforms	500	645	500	493	739	350
01-552-627-10	Fuel & Oil	500	457	500	734	1,101	1,000
01-552-675-00	Community Disaster fund	5,000	(500)	5,000	1,000	1,500	5,000
01-552-675-10	MISC GRANT EXPENSE	0	-	-	-	-	-
	Subtotal	**163,200**	**137,977**	**167,300**	**121,349**	**182,023**	**157,600**
01-552-543-10	Contingency Funds	1,000	-	1,000	6	8	1,000
	Subtotal	**1,000**	**0**	**1,000**	**6**	**8**	**1,000**
	CONTRACTUAL						
01-550-100-00	Solid Waste Contract Expenses	0	-	-	-	-	-
	Subtotal	**0**	**0**	**-**	**0**	**-**	**-**
	CAPITAL IMPROVEMENT						
01-552-550-00	Town Hall Improvements	5,000	-	60,000	77,557	116,336	10,000
01-552-550-30	Sidewalk Improvements		-		-	-	
	Subtotal	**5,000**	**0**	**60,000**	**77,557**	**116,336**	**10,000**
	GRANTS						
01-552-000-70	Federal Grant	386,701	166,243	325,000	218,755	328,132	-
01-552-000-71	State Grant	-	-	-	-	-	-
01-552-000-72	Other Grant	47,500	12,913	30,000	14,120	21,179	45,000
	Subtotal	**434,201**	**179,156**	**355,000**	**232,874**	**349,311**	**45,000**
	CAPITAL						
01-600-700-01	Capital Assets	-	-	-	-	-	-
	Subtotal	**0**	**0**	**-**	**0**	**-**	**-**
	Total Expenses Budget	**675,983**	**402,950**	**676,437**	**496,321**	**744,481**	**315,927**

GENERAL FUND/PUBLIC SAFETY DEPARTMENT

Account #		2024 Proposed Budget	Actual as of 12/31/2024 (12)	2025 Proposed Budget	Actual as of 8/31/2025 (8)	Estimated 12/31/2025 (12)	2026 Proposed Budget
	GRANT REVENUE						
01-450-000-70	Federal Grants Police	-	-	-	-	-	65,000
01-450-000-71	State Grants Police	74,628	18,280	244,000	47,000	70,500	-
01-450-000-72	Other Grants	25,000	17,410	43,900	-	-	32,000
		99,628	**35,690**	**287,900**	**47,000**	**70,500**	**97,000**
	POLICE MISC REVENUE						
01-444-000-45	Donations/Revenue - Public donations	6,000	2,284	6,000	-	-	
01-444-000-50	K-9 Rev/Fund Raising/Donations	10,500	1,532	3,500	-	-	-
01-444-000-55	Charitable Donations DO NOT USE	-	-	-	-	-	-
01-444-000-60	Community Policing Committee Revenue	-	6,370	-	-	-	-
	Subtotal	**16,500**	**10,185**	**9,500**	**-**	**-**	**-**
	TOTAL REVENUE	**116,128**	**45,875**	**297,400**	**47,000**	**70,500**	**97,000**
	PERSONNEL						
01-557-522-00	Salaries--Police Officers	397,393	434,707	469,978	296,646	444,969	467,883
	Salaries--Dispatch	79,586		-			-
	Differential Pay--Officers and Dispatch						-
	Overtime	41,039		29,470			29,119
	On Call						
01-557-522-10	Employee Merit Bonus	7,353	-	6,608	-	-	6,568
01-557-523-20	FICA/Medicare	12,446	8,820	6,815	6,733	10,100	8,190
01-557-523-30	Admin Pension	2,388	699	2,300	416	624	1,000
01-557-523-40	Health Insurance	86,077	49,584	60,020	38,184	57,275	70,018
01-557-523-80	FPPA & Disability	6,500	6,475	7,000	5,953	8,930	14,036
01-557-523-90	Pension	33,000	32,159	33,000	24,049	36,074	44,521
01-557-526-00	Mutual of Omaha/Life Ins	1,000	502	1,000	324	486	1,000
01-557-526-10	Required Healthcare	1,500	-	1,500	190	285	1,500
01-557-526-20	Unemployment	-	-	-	-	-	-
01-557-533-00	Workers Comp Expense	19,000	16,881	22,000	11,394	17,091	18,200
	Subtotal	**687,282**	**549,827**	**639,691**	**383,889**	**575,833**	**662,037**

	OPERATING EXPENSES						
01-557-526-05	Television	-	-	-	-	-	-
01-557-534-35	Dispatch Expense	-	1,458	3,000	1,458	2,187	200
01-557-534-45	IT/Automotive Services	3,000	3,000	3,000	2,333	3,500	7,000
01-557-535-10	Training Expenses	9,000	9,345	15,000	7,093	10,639	15,000
01-557-535-20	Trianing Expenses - K9	-	-	-	-	-	-
01-557-535-30	Travel Expenses	6,000	3,013	6,000	4,074	6,112	6,000
01-557-535-40	Tuition Assistance	-	-	-	-	-	-
01-557-544-00	Utlilities	3,500	4,143	4,000	2,876	4,314	4,000
01-557-550-10	Advertising	250	308	250	-	-	250
01-557-579-10	Equipment, Supplies, Tools	12,000	8,571	12,000	7,860	11,790	12,000
01-557-579-20	Supplies	1,500	1,842	1,500	1,196	1,794	1,000
01-557-587-10	Fuel&Oil	26,000	21,995	28,000	12,240	18,360	19,000
01-557-587-20	Payments on Police Vehicles	45,500	65,058	45,500	23,602	35,402	45,500
01-557-587-30	Vehicle Purchase/Maint	-	135		-	-	
01-557-587-40	Vehicle Maintenance	9,000	17,283	9,000	8,405	12,607	8,000
01-557-587-50	K-9 Exp - Fund Raising/Donations	-	5,377	-	-	-	-
01-557-587-60	K-9 Expenses	10,000	-	-	50	75	3,500
01-557-587-70	Community Policing Committee Expenses	-	5,870	-	-	-	-
01-557-588-10	Radio Maintenance & Repair	4,000	130	4,000	-	-	6,300
01-557-588-30	Misc Equipment/Video/Radar/Software	6,000	1,377	6,000	560	840	6,000
01-557-594-02	Prisoner Care/Drug & Alc Test	-	-	-	78	117	150
01-557-594-03	Case Expense	-	-	-	-	-	-
01-557-594-10	Firearms/Ammunition	2,000	207	2,000	36	54	6,000
01-557-595-00	Uniforms	10,000	15,411	10,000	3,898	5,847	8,000
01-557-595-10	Membership and Dues	-	-	-	-	-	-
01-557-596-00	Miscellaneous Expenses	2,000	2,325	2,000	11,740	17,610	2,000
01-557-596-20	Drug Intradiction/Case Expenses	1,000	-	2,000	-	-	1,000
01-557-596-40	Community Relationship Expense	1,000	118	1,000	-	-	1,500
01-557-596-50	Subscriptions	5,000	947	2,000	1,117	1,676	2,000
01-557-597-10	Investigation Contingency	1,500	2,094	1,500	-	-	1,500
01-557-597-20	Charitable Donations DO NOT USE	150	-	-	-	-	-
01-557-598-00	Reverse 911 System	1,000	700	-	1,030	1,545	-
01-557-588-00	CAD System	8,500	7,570	4,750	4,713	7,070	4,750
	Subtotal	**167,900**	**178,276**	**162,500**	**94,358**	**141,536**	**160,650**
	GRANT EXPENSE						
01-557-000-70	Federal Grant Expense	-	-	-	32,000	48,000	65,000
01-557-000-71	State Grant Expense	74,628	21,528	244,000	12,500	18,750	-
01-557-000-72	Other Grant Expense	25,000	17,108	43,900	7,352	11,028	32,000
	Subtotal	**99,628**	**38,636**	**287,900**	**51,852**	**77,778**	**97,000**
	Total Expenses	**954,810**	**766,739**	**1,090,091**	**530,098**	**795,148**	**919,687**
01-557-676-00	Utility allocation	-	-	-	-		-
	TOTAL POLICE EXPENSE BUDGET	**954,810**	**766,739**	**1,090,091**	**530,098**	**795,148**	**919,687**

GENERAL FUND/MUNICIPAL COURT

Account #		2024 Proposed Budget	Actual as of 12/31/2024	2025 Proposed Budget	Actual as of 8/31/2025	Estimated 12/31/2025	2026 Proposed Budget
			12		8	12	
	PERSONNEL						
01-558-522-00	Salaries	4,774	7,318	5,084	3,421	5,132	5,536
	Overtime	172		194			193
01-558-522-10	Employee Merit Bonus	86	-	100	-	-	80
01-558-523-20	FICA/Medicare	378	560	389	262	393	423
01-558-523-30	Pension	148	102	153	90	135	166
01-558-523-40	Employer Share-Health	783	532	1,143	704	1,057	1,167
01-558-526-00	Mutual of Omaha/Life Ins	20	12	20	7	11	20
01-558-526-20	Unemployment	-	-	-	-	-	-
01-558-533-00	Worker's Comp Expense	300	260	350	164	245	-
		6,661	**8,783**	**7,433**	**4,648**	**6,973**	**7,585**
	OPERATING COSTS						
01-558-535-10	Training Expenses	500	177	500	310	464	500
01-558-535-30	Travel Expenses	1,000	563	1,000	459	689	1,000
01-558-594-02	Prisoner Costs	300	-	-	-	-	-
	Subtotal	**1,800**	**740**	**1,500**	**769**	**1,153**	**1,500**
01-558-538-10	Court Appointed Counsel	-	-	-	-	-	-
01-558-538-20	Counseling	-	-	-	-	-	-
01-558-538-30	Town Prosecutor	-	-	-	-	-	-
01-558-538-40	Judge's Salary	17,400	15,950	17,400	11,600	17,400	17,400
01-558-555-00	Miscellaneous Expenses	750	679	300	419	628	300
	Subtotal	**18,150**	**16,629**	**17,700**	**12,019**	**18,028**	**17,700**
	TOTAL COURTS BUDGET	**26,611**	**26,152**	**26,633**	**17,436**	**26,154**	**26,785**

BUILDING/PLANNING & CODE ENFORCEMENT

Account		2024 Proposed Budget	Actual as of 12/31/2024	2025 Proposed Budget	Actual as of 8/31/2025	Estimated 12/31/2025	2026 Proposed Budget
			12		8	12	
	PERSONNEL						
01-559-522-00	Salaries	14,105	9,904	9,283	4,118	6,177	9,835
	Overtime	115		315			322
	On Call						
01-559-522-10	Employee Merit Bonus	228	-	135	-	-	143
01-559-523-20	FICA/Medicare	1,088	1,371	710	315	473	752
01-559-523-30	Pension	427	68	278	60	90	295
01-559-523-40	Health Insurance	2,391	428	1,905	967	1,450	1,946
01-559-526-00	Mutual of Omaha/Life Ins	20	8	20	5	7	20
01-559-526-20	Unemployment	-	-	-	-	-	-
01-559-533-00	Worker's Comp Expense	2,500	1,966	2,900	211	316	-
	Subtotal	**20,874**	**13,743**	**15,546**	**5,676**	**8,513**	**13,313**
01-559-535-30	Travel Expenses	500	-	1,000	799	1,199	1,500
01-559-542-10	Office Supplies	-	-	-	-	-	200
01-559-542-20	Postage	500	21	500	-	-	100
01-559-542-30	Copy Expense	200	-	200	-	-	200
01-559-543-00	Investigation Expense	-	-	-	-	-	-
01-559-548-20	Training/Travel/Dues	1,000	21	1,000	845	1,267	1,500
01-559-550-00	Tools/EquipmentSupplies	500	469	3,000	867	1,300	2,000
01-559-587-10	Fuel/Oil/Mileage	500	916	1,500	887	1,331	1,500
01-559-595-00	Uniforms	347	954	1,000	-	-	1,000
01-559-598-00	Animal Control Contract	-	-	-	-	-	-
01-559-598-10	Animal Control Expenses	-	-	10,000	-	-	10,000
	Subtotal	**3,547**	**2,381**	**18,200**	**3,398**	**5,097**	**18,000**
	TOTAL BLDG/PLNG/CODE ENF BUDGET	**24,421**	**16,124**	**33,746**	**9,074**	**13,610**	**31,313**

Account #	GENERAL FUND/STREETS & PARKS DEPT	2024 Proposed Budget	12 Actual as of 12/31/2024	2025 Proposed Budget	8 Actual as of 8/31/2025	12 Estimated 12/31/2025	2026 Proposed Budget
	GRANT REVENUE						
01-450-000-60	Streets & Parks Grants - Federal	725,724	30,773	682,000	22,378	33,567.53	667,000
01-450-000-61	Streets & Parks Grants - State	5,000	407,349	537,000	-	-	61,500
01-450-000-62	Streets & Parks Grants - Other	-	1,467	1,468	-	-	1,468
		730,724	**439,589**	**1,220,468**	**22,378**	**33,568**	**729,968**
	PERSONNEL						
01-561-522-00	Salaries	106,376	113,537	117,584	102,527	153,790	127,755
	Overtime	1,830		2,398			2,700
	On Call			-			-
01-561-522-10	Employee Merit Bonus	2,804	-	1,425	-	-	1,573
01-561-523-20	FICA/Medicare	8,278	8,941	8,995	7,843	11,765	9,773
01-561-523-30	Pension	3,246	756	3,528	113	170	3,833
01-561-523-40	Health Insurance	35,206	22,813	27,502	9,645	14,467	21,039
01-561-526-00	Mutual of Omaha/Life Ins	300	145	300	85	127	300
01-561-526-10	Required Health Care	600	-	600	-	-	600
01-561-526-20	Unemployment	-	-	-	-	-	-
01-561-533-00	Worker's Comp Expense	2,500	3,139	3,800	2,849	4,273	5,200
	Subtotal	**161,140**	**149,331**	**166,132**	**123,062**	**184,593**	**172,773**
01-561-534-45	IT/Automotive Services	3,000	3,000	3,000	2,333	3,500	7,000
01-561-535-10	Training Expenses	1,000	515	1,000	-	-	1,500
01-561-535-30	Travel Expenses	1,500	1,517	1,500	-	-	2,000
01-561-544-00	Utilities	22,000	27,070	22,000	18,045	27,067	26,000
01-561-587-30	Vehicle Maintenance/Repair/Equipment	7,500	7,454	8,000	5,604	8,406	8,000
01-561-595-00	Uniforms	2,000	2,235	2,000	2,782	4,173	2,000
01-561-598-00	Animal Control Contract	12,000	2,461	-	-	-	-
01-561-598-10	Animal Control Expenses	-	1,895	-	1,751	2,627	-
01-561-599-00	Summer Entertainment in the Park	5,000	7,901	8,000	9,828	14,743	8,000
01-561-600-00	New Lights - Casa Blanca Park	-	-	5,000	-	-	-
01-561-619-00	Safety Equipment	500	275	500	576	863	500
01-561-623-00	Shop Maintenance/Repair	3,000	1,934	3,000	1,176	1,763	2,000
01-561-624-30	Culverts/Signage	-	-	-	-	-	-
01-561-624-40	Gravel/Asphalt	-	-	-	-	-	1,500
01-561-624-45	Fertilizer & Spray for Parks	8,000	8,751	8,000	7,860	11,791	8,000
01-561-624-50	Park Maintenance/Repair	10,000	13,564	20,000	11,326	16,989	15,000
01-561-627-10	Fuel&Oil	8,500	7,911	8,500	5,996	8,994	8,500

01-561-940-00	Tools/Equipment/Supplies	9,000	9,745	40,000	18,232	27,348	20,000
01-561-950-00	Miscellaneous Expenses	1,000	970	1,000	403	604	1,000
	Subtotal	**94,000**	**97,199**	**131,500**	**85,912**	**128,868**	**111,000**
	CAPITAL IMPROVEMENTS						
01-561-779-00	Town Park Improvement	1,000	713	2,000	1,208	1,812	2,000
01-561-781-30	Trees, shrubs, flowers	1,500	3,078	1,500	348	522	1,000
01-561-782-00	Contingency	2,500	325	2,500	-	-	2,500
	Subtotal	**5,000**	**4,115**	**6,000**	**1,556**	**2,333**	**5,500**
	GRANT EXPENSE						
01--561-000-70	Federal Grants	725,724	23,012	682,000	27,655	41,483	667,000
01--561-000-71	State Grants	5,000	441,301	537,000	60,785	91,178	61,500
01--561-000-72	Other Grants	-	-	1,468	-	-	1,468
	Subtotal	**730,724**	**464,313**	**1,220,468**	**88,441**	**132,661**	**729,968**
	Total Expenses	**990,864**	**714,958**	**1,524,100**	**298,970**	**448,455**	**1,019,241**
01-561-676-00	Utility Allocation	-	-	-	-	-	-
	TOTAL STREETS BUDGET	**260,140**	**275,369**	**303,632**	**276,591**	**414,887**	**289,273**

CONSERVATION TRUST FUND		2024 Proposed Budget	Actual as of 12/31/2024	2025 Proposed Budget	Actual as of 8/31/2025	Estimated 12/31/2025	2026 Proposed Budget
			12		8	12	
Account #							
	CTF REVENUES						
05-417-000-00	CTF Revenues	24,000	23,687	24,000	11,231	16,845.8	24,000
05-445-000-00	Other Revenues/Interest income	1,000	7,002	1,000	4,075	6,112.7	1,000
		25,000	**30,690**	**25,000**	**15,306**	**22,958.5**	**25,000**
	CTF EXPENSES						
05-552-675-00	Maintenance/Supplies/Repairs	17,500	-	17,500	-	-	5,000
05-552-772-10	CTF Improvements	7,000	-	7,000	-	-	5,000
05-552-772-20	CTF Projects	80,000	-	80,000	66,313	99,469.9	80,000
		104,500	**-**	**104,500**	**66,313**	**99,469.9**	**90,000**
	Transfers In/Out						
	CTF EXCESS (DEFICIT)	**(79,500)**	**30,690**	**(79,500)**	**(51,008)**	**(76,511.4)**	**(65,000)**

ECONOMIC DEVELOPMENT

Account #		2020 Budget	Actual as of 12/31/2020	2021 Budget	2024 Proposed Budget	Actual as of 12/31/2024	2025 Proposed Budget	Actual as of 8/31/2025	Estimated 12/31/2025	2026 Proposed Budget
						12		8	12	
	ED REVENUES									
06-412-000-00	SALES TAX REVENUE		-	-	87,000	113,547	87,000	55,387	83,080	80,000
06-435-000-00	ALLOC FROM UTILITIES				52,500	52,500	124,500	35,000	52,500	124,500
06-445-000-00	MISCELLANEOUS REVENUE		-	-	-	-	-	-	-	-
06-446-000-00	INTEREST INCOME		-	-	100	13,906	500	13,809	20,714	1,000
06-446-000-50	AMERICORP REVENUE		-	-	-	-	-	-	-	-
	Revenue Subtotal			**136,500**	**139,600**	**179,953**	**212,000**	**104,196**	**156,294**	**205,500**
06-412-000-70	GRANTS - ED FEDERAL GRANT REV				-	-	-	-	-	-
06-412-000-71	GRANTS - ED STATE GRANT REV				2,045,000	44,066	2,550,000	17,377	26,066	2,600,000
06-412-000-72	GRANTS - ED OTHER GRANT REV	-	-	-	-	7,500	7,500	-	-	22,500
	Revenue Subtotal			**-**	**2,045,000**	**51,566**	**2,557,500**	**17,377**	**26,066**	**2,622,500**
	Revenue Total	**-**	**-**	**136,500**	**2,184,600**	**231,520**	**2,769,500**	**121,573**	**182,360**	**2,828,000**
	ED EXPENSES									
	PERSONNEL									
06-552-522-00	SALARIES - ED	0	0	0	-	-	-	-	-	72,800
	Overtime	0		0	-		-			-
06-552-522-10	EMPLOYEE MERIT BONUS	0	0	0	-	-	-	-	-	1,092
06-552-523-20	EMPLOYER - FICA/MEDICARE	0	0	0	-	-	-	-	-	5,569
06-552-523-30	EMPLOYER SHARE - PENSION	0	0	0	-	-	-	-	-	2,184
06-552-523-40	EMPLOYER SHARE - HEALTH	0	0	0	-	-	-	-	-	9,336
06-552-526-00	MUTUAL OF OMAHA	0	0	0	-	-	-	-	-	20
06-552-526-20	UNEMPLOYMENT	0	0	0	-	-	-	-	-	-
06-552-533-00	WORKERS COMP EXPENSE	0	0	0	-	-	-	-	-	-
	Personnel Expense Subtotal	**0**	**0**	**0**	**0**	**0**	**-**	**-**	**-**	**91,001**
	Operating Expenses									
06-552-538-00	PROFESSIONAL SERVICE FEES		-	-	78,000	17,610	46,000	62,435	93,652	58,000
06-552-555-00	MISCELLANEOUS EXPENSE		-		22,000	283	94,000	1,366	2,049	22,000
06-552-772-00	ECONOMIC DEVELOPMENT PROJECTS		-		-	-	32,000	-	-	20,000
	Operating Expense Subtotal	**-**	**-**	**80,000**	**100,000**	**17,893**	**172,000**	**63,800**	**95,700**	**100,000**
	ED GRANT EXPENSES									
06-552-000-70	GRANTS - ED FEDERAL GRANT EXP				-	-	-	-	-	-
06-552-000-71	GRANTS - ED STATE GRANT EXP				2,045,000	53,574	2,550,000	40,223	60,335	2,600,000
06-552-000-72	GRANTS - ED OTHER GRANT EXP				-	-	7,500	-	-	22,500
	Grant Expense Subtotal	**-**	**-**	**-**	**2,045,000**	**53,574**	**2,557,500**	**40,223**	**60,335**	**2,622,500**
	Expense Total	**-**	**-**	**80,000**	**2,145,000**	**71,467**	**2,729,500**	**104,023**	**156,035**	**2,813,501**
	Transfers In/Out	**-**	**-**	**-**		**-**		**-**		
	ED EXCESS (DEFICIT)	**-**	**-**	**56,500**	**39,600**	**160,053**	**40,000**	**17,550**	**26,325**	**14,499**

STREET IMPROVEMENT FUND		12			8	12	
Account #		2024 Proposed Budget	Actual as of 12/31/2024	2025 Proposed Budget	Actual as of 8/31/2025	Estimated 12/31/2025	2026 Proposed Budget
	SI REVENUES						
07-412-000-00	SI Sales Tax Revenues	150,000	227,826	207,000	110,042	165,063	165,000
07-445-000-00	Other Income	-	-	-	-	-	-
07-446-000-00	Interest Income	5,000	23,510	22,000	19,388	29,081	22,000
		155,000	**251,335**	**229,000**	**129,429**	**194,144**	**187,000**
	SI EXPENSES						
07-521-521-00	Bank Service Charges	-	-	-	-	-	-
07-552-624-40	Gravel/Asphalt	5,000	2,030	5,000	944	1,416	5,000
07-552-772-10	Road Maintenance - Projects	5,000	-	4,000	-	-	4,000
07-552-772-20	Bridge Maintenance - Projects	-	-	-	-	-	2,000
07-552-624-30	Culverts	-	-	-	-	-	-
07-561-624-30	Street Signs	7,500	1,079	2,000	4,028	6,042	3,000
07-561-625-00	Operational Supplies	7,500	-	5,000	-	-	5,000
		25,000	**3,109**	**16,000**	**4,972**	**7,458**	**19,000**
	CAPITAL IMPROVEMENT						
07-561-779-00	Street Paving	25,000	-	807,300	-	-	807,300
07-800-000-01	North 90 Addition Development	7,500	-	7,500	-	-	7,500
		32,500	**-**	**814,800**	**-**	**-**	**814,800**
	Transfers In/Out						
	EXCESS (DEFICIT)	**97,500**	**248,226**	**(601,800)**	**124,458**	**186,687**	**(646,800)**

UTILITY FUND/LIGHT & POWER

Account #		2024 Proposed Budget	12 Actual as of 12/31/2024	2025 Proposed Budget	8 Actual as of 8/31/2025	12 Estimated 12/31/2025	2026 Proposed Budget
	LIGHT & POWER REVENUE						
10-430-000-40	Sanitation District Administration Fee	31,164	32,711	33,114	22,076	33,115	33,114
10-430-000-50	Fire District Administration Fee	5,616	1,875	-	-	-	-
10-436-000-00	Electricity Sales	2,403,000	2,409,229	2,655,000	1,455,337	2,183,006	2,415,000
10-436-000-50	Sales Tax Collected	25,000	-	-	-	-	-
10-446-000-00	Interest Income	150,000	237,019	150,000	151,522	227,283	180,000
10-447-000-00	Late Fee Income		-	-	-	-	-
10-454-000-00	Sale of Equipment/Material		7,107	-	37,474	56,211	-
10-445-000-00	Miscellaneous Income	2,000	4,757	2,000	17,233	25,849	2,000
10-445-000-01	Refunds of Expenditures	-	237,249	-	73	110	-
10-456-000-00	Equipment Usage/Rental Income		-	-	-	-	-
10-457-000-00	Customer Reimbursement Transformer		-	-	-	-	-
10-458-000-00	New Service / Tap Fees		-	-	-	-	-
10-459-000-00	Labor/Service Charges	1,100	1,170	1,100	8,700	13,051	1,100
	TOTAL REVENUE	**2,617,880**	**2,931,116**	**2,841,214**	**1,692,416**	**2,538,624**	**2,631,214**
	PERSONNEL EXPENSES						
10-552-522-00	Salaries	180,404	227,729	238,609	152,662	228,993	258,492
	Salaries--Dispatch	62,032				-	
	Overtime	8,943		4,852		-	4,995
	On Call					-	
10-552-522-10	Employee Merit Bonus	3,297	-	3,070	-	-	3,556
10-552-523-20	FICA/Medicare	19,230	17,885	18,254	11,679	17,518	19,775
10-552-523-30	Pension	7,541	3,697	7,158	2,589	3,883	7,755
10-552-523-40	Health Insurance	41,161	27,560	41,695	27,499	41,248	55,080
10-552-526-00	Mutual of Omaha/Life Ins	750	258	750	199	299	750
10-552-533-00	Workers Comp	9,000	7,956	10,500	4,759	7,138	7,800
10-552-526-10	Required Health Care	800	-	800	-	-	800
10-552-526-20	Unemployment		613	800	265	397	800
	Subtotal	**333,158**	**285,699**	**326,488**	**199,651**	**299,476**	**359,802**
	OPERATING EXPENSES						
10-550-300-01	Electric Power Purchases	1,360,000	1,204,942	1,500,000	868,209	1,302,314	1,360,000
10-550-300-02	Electric Power Transmission	-	-	-	-	-	-
10-550-800-00	Sales Tax	-	-	-	-	-	-
10-552-526-05	Television	-	-	-	-	-	-
10-552-530-00	Town Board Compensation	4,500	4,850	4,500	900	1,350	4,500
10-552-532-00	Audit Expenses	10,500	10,250	10,500	9,625	14,438	10,000
10-552-534-10	Sensus/RMS Support	2,000	2,089	3,180	1,595	2,393	3,180
10-552-534-20	Accounting Software	7,500	7,401	7,500	5,304	7,956	8,700

10-552-534-30	Web Site/E-mail Accounts	1,875	1,962	1,875	1,187	1,780	1,875
10-552-534-35	Dispatch Expense	-	1,458	3,000	1,458	2,187	200
10-552-534-40	Electronic Equipment/Software	2,500	57	15,500	177	266	15,500
10-552-534-45	IT/Automotive Services	3,000	3,000	3,000	2,333	3,500	7,000
10-552-534.-50	Computers	2,750	3,598	2,750	2,496	3,744	1,000
10-552-535-11	Town Board Training/Expenditures	3,000	801	3,000	2,785	4,177	3,000
10-552-535-20	Travel Expenses	6,000	4,373	7,750	3,642	5,462	7,750
10-552-535-30	Training Expenses	5,000	3,435	6,000	1,691	2,537	6,000
10-552-537-00	Engineering/Professional Services	2,500	230	2,500	-	-	2,500
10-552-537-10	Telephone/Cell Phone	7,500	8,256	7,500	6,336	9,504	7,500
10-552-537-20	Donations	500	563	1,000	200	300	1,000
10-552-538-00	Professional Service Fees	10,000	3,149	10,000	259	388	10,000
10-552-538-10	Legal	6,500	16,149	6,500	12,590	18,885	6,500
10-552-538-20	Litigation Deductable	1,250	-	1,250	8,340	12,510	1,250
10-552-538-25	Settlement Expense	-	-	-	-	-	-
10-552-539-00	Electric Charging Station	500	0	500	-	-	500
10-552-540-00	Election Expenses	3,000	2,605	3,000	197	295	3,000
10-552-540-10	Public Safety	21,600	21,600	21,600	14,400	21,600	21,600
10-552-542-10	Office Supplies	6,900	3,868	6,900	3,342	5,013	6,900
10-552-542-20	Postage	1,500	1,746	1,500	1,303	1,954	1,500
10-552-542-30	Office Equipment/Leases	15,000	1,150	15,000	823	1,234	15,000
10-552-544-00	Utlities	12,000	13,554	12,000	9,906	14,859	12,000
10-552-545-10	Insurance - General Liability	24,000	23,385	24,000	24,868	37,302	24,000
10-552-548-10	Membership/Dues	7,750	4,794	7,750	1,442	2,163	7,750
10-552-550-10	Advertising	1,300	1,245	1,300	251	376	1,300
10-552-551-00	Drug Testing	625	711	625	148	222	625
10-552-557-00	Misc. Expenses	1,500	992	1,500	54,158	81,237	1,500
10-552-557-20	Bank Charges	-	-	-	-	-	-
10-552-587-00	Vehicle Purchase/Equipment	28,000	2,240	28,450	17,967	26,950	24,500
10-552-587-30	Vehicle Maintenance	6,000	761	7,000	4,537	6,806	7,000
10-552-587-40	Lease Purchase Program	1,000	46	1,000	-	-	1,000
10-552-595-00	Uniforms	4,000	3,946	4,000	3,476	5,213	4,000
10-552-627-10	Fuel&Oil	5,000	3,229	5,000	2,864	4,297	5,000

10-552-675-00	Tools/Equipment/Supplies	20,000	18,972	80,000	12,457	18,686	80,000
10-552-676-00	Shop/Facility Maintenance	7,500	3,617	7,500	3,045	4,567	10,000
10-552-676-10	Allocated Expenses to Utility	-	-	-	-	-	-
10-552-677-00	Electrical Equipment Maintenance	5,000	379	5,000	3,626	5,438	5,000
10-552-679-00	Safety Equipment	3,000	1,380	3,000	2,711	4,067	3,000
10-552-777-00	Transformer Replacement/Disposal	2,500	-	2,500	-	-	2,500
10-552-777-10	Customer Reimb Transformer Replacement/Dis	-	-	-	-	-	-
10-552-777-50	Wire/Pole/Dist Exp	-	-	-	-	-	-
10-552-776-00	Meter Repairs/Replacement	-	-	-	-	-	10,000
10-552-830-00	Inventory Contra Account	55,000	8,927	55,000	-	-	55,000
10-552-850-00	Reverse 911 System	1,000	700	-	1,030	1,545	-
10-552-880-00	Summer Entertainment in the Park	5,000	8,063	8,000	9,978	14,967	8,000
	Subtotal	**1,675,550**	**1,404,470**	**1,899,430**	**1,101,657**	**1,652,485**	**1,768,130**
	CAPITAL IMPROVEMENTS						
10-552-772-00	Contingency	14,450	-	14,450	-	-	14,450
10-552-772-01	Loan Interest Paid	-	-	1,000	1,868	2,802	4,000
10-552-772-05	Allocations to Economic Development Fund	17,500	17,501	41,500	11,668	17,502	41,500
10-552-772-20	Street Lights	5,000	6,149	5,000	4,256	6,384	8,000
10-552-779-00	System Capital Improvements	125,000	41,021	50,000	1,172	1,758	50,000
10-552-772-50	Electrical Upgrade Project	125,000	-	50,000	39,783	59,675	5,000
10-552-779-10	Capital Imp Project Wire	50,000	10,804	35,000	-	-	35,000
	Capital reserve	24,030		26,550		-	24,150
10-575-778-50	Depreciation	65,995	42,034	65,995	-	-	65,995
	Subtotal	**426,975**	**117,508**	**289,495**	**58,747**	**88,120**	**248,095**
	UTILITY ADMIN/OVERHEAD FUNDS						
10-552-820-00	Franchise Fees	144,180	144,554	212,400	116,427	174,641	193,200
	CAPITAL						
10-600-700-01	Capital Assets	0	0	-	-	-	-
	Subtotal	**0**	**0**	**-**	**0**	**-**	**-**
	Transfers In/Out		**-**		**-**		
	TOTAL REVENUE	**2,617,880**	**2,931,116**	**2,841,214**	**1,692,416**	**2,538,624**	**2,631,214**
	TOTAL EXPENDITURES	**2,579,863**	**1,952,231**	**2,727,813**	**1,476,481**	**2,214,722**	**2,569,227**
	EXCESS (DEFICIT)	**38,017**	**978,885**	**113,401**	**215,935**	**323,903**	**61,987**

UTILITY FUND/NATURAL GAS

Account #		2024 Proposed Budget	Actual as of 12/31/2024	2025 Proposed Budget	Actual as of 8/31/2025	Estimated 12/31/2025	2026 Proposed Budget
			12		8	12	
	NATURAL GAS REVENUE						
11-430-000-40	Sanitation District Administration Fee	31,164	32,711	33,114	22,076	33,115	33,114
11-430-000-50	Fire District Administration Fee	5,625	1,875	-	-	-	-
11-436-000-00	Gas Sales	2,430,000	2,198,815	2,300,000	1,005,958	1,508,937	1,910,000
11-436-000-50	Sales Tax Collected	10,000	-	-	-	-	-
11-445-000-00	Miscellaneous Income	1,000	2,071	1,000	1,271	1,907	1,000
11-445-000-01	Refund of Expenditures	-	-	-	138	207	-
11-446-000-00	Interest Income	100,000	148,334	100,000	100,968	151,453	100,000
11-447-000-00	Late Fee Income	-	-	-	-	-	-
11-454-000-00	Sale of Equipment/Material	-	-	-	-	-	-
11-456-000-00	Equipment Usage/Rental Income	-	-	-	-	-	-
11-458-000-00	New Service/Tap Fees	-	-	-	-	-	-
11-459-000-00	Labor/Service Charges	7,500	-	7,500	1,115	1,673	7,500
	TOTAL REVENUE	**2,585,289**	**2,383,805**	**2,441,614**	**1,131,528**	**1,697,291**	**2,051,614**
	PERSONNEL EXPENSES						
11-552-522-00	Salaries	180,403	227,045	238,614	152,165	228,247	258,497
	Salaries--Dispatch	62,037		-		-	-
	Overtime	8,943		4,852		-	4,995
						-	
11-552-522-10	Employee Merit Bonus	3,297	-	3,070	-	-	3,556
11-552-523-20	FICA/Medicare	19,231	17,886	18,254	11,641	17,461	19,775
11-552-523-30	Pension	7,541	3,697	7,158	2,589	3,883	7,755
11-552-523-40	Health Insurance	41,163	27,561	41,696	27,497	41,246	55,081
11-552-526-00	Mutual of Omaha/Life Ins	750	258	750	197	296	750
11-552-533-00	Workers Comp	9,000	7,956	10,500	4,759	7,138	7,800
11-552-526-10	Required Health Care	800	-	800	-	-	800
11-552-526-20	Unemployment	800	581	800	251	376	-
	Subtotal	**333,965**	**284,984**	**326,494**	**199,098**	**298,647**	**359,008**

	OPERATING EXPENSES						
11-550-300-00	Gas Purchases	1,657,500	1,001,136	1,300,000	558,279	837,419	970,000
11-550-300-02	Gas Transmission Expense	-	-	-	-	-	-
11-550-300-10	Gas Tariff	-	-	-	-	-	-
11-550-800-00	Sales Tax	-	-	-	-	-	-
11-552-526-05	Television	-	-	-	-	-	-
11-552-527-10	Fuel&Oil	5,000	3,118	5,000	2,864	4,297	5,000
11-552-530-00	Town Board Compensation	4,500	4,850	4,500	900	1,350	4,500
11-552-532-00	Audit Expenses	10,500	10,250	10,500	9,625	14,438	10,000
11-552-534-10	Sensus/RMS Support	2,000	2,089	3,180	1,711	2,566	3,180
11-552-534-20	Accounting Software	7,500	7,401	7,500	5,304	7,956	8,700
11-552-534-30	Web Site/E-mail Accounts	1,875	1,962	1,875	1,187	1,780	1,875
11-552-534-35	Dispatch Expense	-	1,458	3,000	1,458	2,187	200
11-552-534-40	Electronic Equipment/Software	2,500	57	15,500	177	266	15,500
11-552-534-45	IT/Automotive Services	3,000	3,000	3,000	2,333	3,500	7,000
11-552-534-50	Computers	2,750	3,598	2,750	3,601	5,402	1,000
11-552-535-11	Town Board Training/Expenditures	3,000	861	3,000	2,785	4,177	3,000
11-552-535-20	Travel Expenses	6,000	2,972	7,750	1,873	2,809	7,750
11-552-535-30	Training/Certification Expenses	20,000	319	22,000	1,314	1,971	22,000
11-552-537-00	Engineering/Professional Services	20,000	1,447	20,000	242	363	20,000
11-552-537-01	Telephone/Cell Phone	7,500	8,256	7,500	6,336	9,504	7,500
11-552-537-10	Lease Purchase Program	-	-	-	-	-	-
11-552-537-20	Donations	500	563	1,000	200	300	1,000
11-552-538-00	Professional Fees	10,000	7,074	10,000	809	1,214	10,000
11-552-538-10	Legal	6,500	9,743	6,500	6,201	9,301	6,500
11-552-538-20	Litigation Deductable	1,250	-	1,250	8,340	12,510	1,250
11-552-540-00	Election Expenses	3,000	2,605	3,000	197	295	3,000
11-552-540-10	Public Safety	21,600	21,600	21,600	14,400	21,600	21,600
11-552-542-10	Office Supplies	6,900	3,837	6,900	3,310	4,966	6,900
11-552-542-20	Postage	1,500	1,746	1,500	1,430	2,145	1,500
11-552-542-30	Office Equipment/Leases	15,000	1,150	15,000	823	1,234	15,000
11-552-544-00	Utilities	18,000	20,072	18,000	8,330	12,494	18,000
11-552-545-10	Insurance - General Liability	24,500	23,385	24,500	24,868	37,302	24,500
11-552-548-10	Membership/Dues	2,250	2,587	2,250	2,043	3,065	2,250
11-552-550-10	Advertising	750	1,174	750	251	376	750
11-552-551-00	Drug Testing	625	1,236	625	611	916	1,500
11-552-556-00	Miscellaneous Expense	2,000	90	2,000	163	245	2,000
11-552-556-10	Rolling Stock/Pipe and Plumbing Supplies	-	-	-	-	-	-
11-552-556-20	Vehicle Purchase/Equipment	28,000	1,841	28,450	17,967	26,950	24,500
11-552-587-30	Vehicle Maintenance/Repair	5,000	387	6,000	136	204	6,000
11-552-595-00	Uniforms	1,800	1,747	1,800	1,142	1,713	1,800
11-552-675-00	Tools/Equipment/Supplies	7,400	4,465	7,400	2,733	4,100	7,400
11-552-676.00	Shop/Facility Maintenance	2,000	16	28,000	1,525	2,288	28,000
11-552-676-10	Allocated Expenses to Utility	-	-	-	-	-	-
11-552-679-00	Safety Equipment	2,500	1,180	2,500	881	1,321	2,500
11-552-731-00	Pipeline/Valving/Distribution Expenses	5,000	468	5,000	2,247	3,370	5,000

11-552-731-10	Cathodic Protection Expenses	-	-	-	-	-	-
11-552-731-20	Repair of Leaks	15,000	960	15,000	383	575	15,000
11-552-776-00	Meter Expenses	3,000	-	3,000	-	-	3,000
11-552-850-00	Reverse 911 System	1,000	700	-	1,030	1,545	-
11-552-860-00	Veriforce	3,025	3,025	3,025	3,325	4,988	3,325
11-552-880-00	Summer Entertainment in the Park	5,000	7,840	8,000	9,874	14,812	8,000
	Subtotal	**1,946,725**	**1,172,260**	**1,640,105**	**713,210**	**1,069,815**	**1,307,480**
	CAPITAL IMPROVEMENTS						
11-552-772-00	Contingency	10,450	-	10,450	-	-	10,450
11-552-772-01	Loan Interest Paid	-	-	1,000	1,868	2,802	4,000
11-552-772-05	Allocations to Economic Development Fund	17,500	17,501	41,500	11,668	17,502	41,500
11-552-772-10	Gas Valve/Meter replacement Project	-	-	10,000	-	-	10,000
11-552-779-00	System Capital Improvements	35,000	-	36,500	-	-	36,500
	Capital Reserve	24,300		23,000		-	19,100
11-565-682-00	Depreciation	12,000	16,359	12,000	-	-	12,000
	Subtotal	**99,250**	**33,860**	**134,450**	**13,536**	**20,304**	**133,550**
	UTILITY ADMIN/OVERHEAD FUNDS						
11-552-820-00	Franchise Fees	145,800	131,929	184,000	80,477	120,715	152,800
	CAPITAL						
11-600-700-01	Capital Assets	0	0	-	-	-	-
	Subtotal	**0**	**0**	**-**	**0**	**-**	**-**
	TOTAL REVENUE	**2,585,289**	**2,383,805**	**2,441,614**	**1,131,528**	**1,697,291**	**2,051,614**
	TOTAL EXPENDITURES	**2,525,740**	**1,623,033**	**2,285,049**	**1,006,320**	**1,509,480**	**1,952,838**
	Transfers In/Out	**-**	**-**	**-**	**-**	**-**	**-**
	EXCESS (DEFICIT)	**59,549**	**760,772**	**156,565**	**125,207**	**187,811**	**98,776**

UTILITY FUND/WATER

Account #		2024 Proposed Budget	Actual as of 12/31/2024 (12)	2025 Proposed Budget	Actual as of 8/31/2025 (8)	Estimated 12/31/2025 (12)	2026 Proposed Budget
	WATER FUND REVENUE						
12-430-000-40	Sanitation District Administration Fee	198,016	197,998	216,427	144,285	216,428	216,427
12-430-000-50	Fire District Administration Fee	5,625	1,875	-	-	-	-
12-436-000-00	Water Sales	980,000	559,610	980,000	397,546	596,319	920,000
12-445-000-00	Miscellaneous Income	1,200	3,578	-	8,132	12,198	-
12-445-000-01	Refunds of Expenditures	-	-	-	153	230	-
12-446-000-00	Interest Income	7,600	8,900	7,500	5,147	7,721	7,500
12-447-000-00	Late Fee Income	-	-	-	-	-	-
12-454-000-00	Sale of Equipment/Material	-	-	-	4,683	7,024	-
12-456-000-00	Equipment Usage/Rental Income	-	-	-	-	-	-
12-458-000-00	New Service/Tap Fees	-	1,000	1,500	2,500	3,750	1,500
12-459-000-00	Labor/Service Charges	500	95	143	-	-	143
12-460-000-00	Grant/Loan Funding - DOLA		-	-	-	-	-
	Subtotal	1,192,941	773,055	1,205,570	562,447	843,670	1,145,570
12-460-000-70	Federal Grants	-	-	-	-	-	-
12-460-000-71	State Grants	-	-	-	7,466	11,199	-
12-460-000-72	Other Grants	-	-	-	-	-	15,000
	Subtotal	-	-	-	7,466	11,199	15,000
	Total Revenue	1,192,941	773,055	1,205,570	569,913	854,869	1,160,570
	PERSONNEL						
12-552-522-00	Salaries	125,849	149,237	154,950	101,928	152,892	163,113
	Salaries--Dispatch	62,037		-			-
	Overtime	7,298		2,584			2,670
	On Call			-			-
12-552-522-10	Employee Merit Bonus	2,600	-	2,181	-	-	2,407
12-552-523-20	Employer-FICA/Medicare	14,932	12,833	11,854	7,797	11,696	12,478
12-552-523-30	Pension	5,856	2,994	4,649	1,981	2,972	4,893
12-552-523-40	Health Insurance	32,693	21,207	27,074	17,693	26,540	34,732
12-552-526-00	Mutual of Omaha/Life Ins	750	202	750	134	202	750
12-552-526-10	Required Health Care	500	-	-	-	-	-
12-552-526-20	Unemployment	900	646	800	278	418	800
12-552-533-00	Workers Compensation	7,000	6,471	8,700	3,284	4,926	5,200
		260,415	193,589	213,542	133,097	199,645	227,043

	OPERATING EXPENSES						
12-552-526-05	Television	-	-	-	-	-	-
12-552-530-00	Town Board Compensation	4,500	4,850	4,500	900	1,350	4,500
12-552-532-00	Audit Expenses	10,500	10,250	10,500	9,625	14,438	10,000
12-552-534-10	Sensus/RMS Support	2,000	2,089	3,180	265	398	3,180
12-552-534-20	Accounting Software	7,500	7,401	7,500	5,304	7,956	8,700
12-552-534-30	Web Site/E-mail Accounts	1,875	5,966	3,625	2,887	4,330	3,625
12-552-534-35	Dispatch Expense	-	1,458	3,000	1,458	2,187	200
12-552-534-40	Electronic Equipment/Software	2,500	57	15,500	177	266	15,500
12-552-534-45	IT/Automotive Services	3,000	3,000	3,000	2,333	3,500	7,000
12-552-534-50	Computers	2,750	2,072	2,750	2,496	3,744	1,000
12-552-535-11	Town Board Training/Expenditures	3,000	944	3,000	2,994	4,491	3,000
12-552-535-20	Travel Expenses	6,000	4,093	7,750	3,158	4,737	7,750
12-552-535-30	Training Expenses	5,000	1,959	5,000	1,805	2,708	5,000
12-552-537-00	Engineering/Professional Services	30,000	1,605	30,000	14,739	22,108	30,000
12-552-537-01	Telephone/Cell Phone	7,500	8,255	7,500	6,336	9,504	7,500
12-552-537-10	Lease Purchase Program	-	-	-	-	-	-
12-552-537-20	Donations	500	563	1,000	200	300	1,000
12-552-538-00	Legal Services	30,000	9,742	15,000	6,458	9,688	15,000
12-552-538-11	Professional Service Fees	7,000	3,836	7,000	199	299	7,000
12-552-538-20	Litigation Deductable	1,250	-	1,250	8,340	12,510	1,250
12-552-540-00	Election Expenses	3,000	2,605	3,000	197	295	3,000
12-552-540-10	Public Safety	17,366	17,366	17,366	11,577	17,366	17,366
12-552-542-10	Office Supplies	6,900	3,875	6,900	3,400	5,100	6,900
12-552-542-20	Postage	1,500	2,230	1,500	1,324	1,986	1,500
12-552-542-30	Office Equipment/Leases	9,875	1,150	9,875	823	1,234	9,875
12-552-544-00	Utilities	21,500	21,952	21,500	15,401	23,102	21,000
12-552-545-10	Insurance - General Liability	21,500	23,385	21,500	24,868	37,302	21,500
12-552-548-10	Membership/Dues	2,750	4,101	2,750	1,488	2,232	2,750
12-552-550-10	Advertising	750	1,174	750	251	376	750
12-552-551-00	Drug Testing	625	711	625	148	222	625
12-552-553-10	Water Assessments	25,000	14,653	22,500	2,709	4,063	22,500
12-552-557-00	Miscellaneous Expenses	1,700	239	1,700	672	1,008	1,700
12-552-587-30	Vehicle Maintenance	1,500	13	2,000	1,380	2,070	2,000
12-552-595-00	Uniforms	2,800	2,874	2,800	2,075	3,112	2,800
12-552-627-10	Fuel&Oil	2,500	3,220	2,500	2,404	3,606	2,500
12-552-675-00	Tools/Equipment	10,000	7,965	10,000	2,365	3,548	10,000
12-552-676-00	Shop/Facility Maintenance	3,000	1,819	3,000	750	1,125	3,000
12-552-679-00	Safety Equipment	1,500	736	1,500	165	247	1,500
12-552-723-00	Water Treatment/Testing	15,000	9,480	15,000	10,813	16,219	15,000
12-552-731-00	Pipeline/Valving/Distribution Expenses	10,000	7,016	8,000	-	-	8,000
12-552-731-20	Repair of Leaks	-	-	-	-	-	-
12-552-731-30	Fire Hydrants Repair and Replacement	12,000	-	5,000	4,595	6,893	5,000
12-552-776-00	Meter Expenses-Commercial	7,500	350	10,000	1,456	2,183	10,000
12-552-776-10	Pump Maintenance/Repairs	15,000	729	15,000	2,898	4,346	15,000
12-552-830-00	Inventory Contra Account	-	16,650	-	-	-	-
12-552-840-00	Loss on Disposal	-	-	-	-	-	-
12-552-850-00	Reverse 911 System	1,000	700	-	1,030	1,545	-
12-552-860-00	Annual Water Tank Inspection	5,000	2,950	5,000	3,350	5,025	5,000
12-552-870-00	Generator Maintenance	2,000	-	2,000	-	-	2,000
12-552-880-00	Summer Entertainment in the Park	5,000	7,872	8,000	9,828	14,742	8,000
	Subtotal	331,141	223,954	330,821	175,641	263,462	330,471

	CAPITAL IMPROVEMENTS						
12-552-772-00	Contingency	5,000	-	5,000	5,000	7,500	5,000
12-552-772-01	Loan Payments	98,186	4,787	98,186	2,287	3,431	98,186
12-221-000-10	Water Tank Project-Loan	-			-	-	
12-221-000-20	Water Meter Loan	-			-	-	
12-552-772-10	Water Meter Project- Resident	-	-	3,000	-	-	5,000
12-552-772-20	Water Tank Replacement Project	-	-	-	-	-	-
12-552-772-30	Water Equipment Replacement	-	-	-	-	-	-
12-552-772-40	Water System Improvements	-	-	190,869	-	-	190,869
	Capital Reserve	9,800		9,800	-	-	9,200
	Consaul/Economic Development				-	-	
12-552-772-60	Allocations to Economic Development Fur	17,500	17,499	41,500	11,664	17,496	41,500
12-800-000-00	Depreciation Expense		68,141	-	-	-	-
	Subtotal	130,486	90,427	348,355	18,951	28,427	349,755
	GRANTS						
12-552-000-70	Federal Grant	-	-	-	-	-	-
12-552-000-71	State Grant	-	14,964	-	-	-	-
12-552-000-72	Other Grant	-	-	-	-	-	15,000
	Subtotal	-	14,964	-	-	-	15,000
	UTILITY ADMIN/OVERHEAD FUNDS						
12-552-820-00	Franchise Fees	29,400	16,788	19,600	7,951	11,926	18,400
	CAPITAL						
12-600-700-01	Capital Assets	0	-	-	-	-	-
	Subtotal	**0**	**0**	**-**	**0**	**-**	**-**
	TOTAL WATER REVENUE	**1,192,941**	**773,055**	**1,205,570**	**569,913**	**854,869**	**1,160,570**
	TOTAL WATER EXPENDITURES	**751,442**	**539,722**	**912,318**	**335,640**	**503,460**	**940,669**

	WATER FUND/SANITATION						
	PERSONNEL						
12-565-522-00	Salaries	145,542	150,513	155,505	100,707	151,061	161,726
	Overtime	3,674		1,936			2,014
	On Call						
12-565-522-10	Employee Merit Bonus	1,710	-	2,304	-	-	2,396
12-565-523-20	FICA/Medicare	11,415	11,514	11,896	7,704	11,556	12,372
12-565-523-30	Pension	4,476	2,207	4,665	1,514	2,270	4,852
12-565-523-40	Health Ins	18,762	19,685	20,794	14,063	21,094	26,007
12-565-526-00	Mutual of Omaha/Life Ins		216	500	144	216	250
12-565-526-20	Unemployment	-	-	-	-	-	-
12-565-533-00	Worker's Comp Expense	5,500	5,197	7,000	3,270	4,906	5,200
		191,079	**189,333**	**204,600**	**127,402**	**191,103**	**214,815**
	OPERATING EXPENSES						
12-565-526-05	Television	-	-	-	-	-	-
12-565-723-00	Professional Services	15,000	-	5,000	-	-	5,000
12-565-598-00	Reverse 911 System	1,000	700	-	1,030	1,545	-
	Subtotal	**16,000**	**700**	**5,000**	**1,030**	**1,545**	**5,000**
	TOTAL SANTATION REVENUE	**-**	**-**	**-**	**-**		**-**
	TOTAL SANITATION EXPENDITURES	**207,079**	**190,033**	**209,600**	**128,432**	**192,648**	**219,815**
	TOTAL WATER/ SANTATION REVENUE	**1,192,941**	**773,055**	**1,205,570**	**569,913**	**854,869**	**1,160,570**
	TOTAL WATER/SANITATION EXPENDITURES	**958,521**	**729,754**	**1,121,918**	**464,072**	**696,108**	**1,160,484**
	Transfers In/Out	**-**	**-**	**-**	**-**	**-**	**-**
	EXCESS (DEFICIT)	**234,420**	**43,301**	**83,652**	**105,841**	**158,761**	**86**