

# ANNUAL BUDGET 2026



CITY OF LAKE OZARK, MISSOURI

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# Introduction

## How To Read This Document

Welcome to the proposed City of Lake Ozark annual budget for the calendar year beginning January 1, 2026 and ending on December 31, 2026. In addition to being a financial planning document that staff, elected officials, and residents can use to understand the city's financial position and direction, this budget document is also designed as a user guide for city operations and functions, providing information related to the operations, structure, and performance of individual City departments and our local government as a whole.

This budget document contains four major sections: Introduction, Budget Summary, Review of Budget by Funds, and Appendices. The Introduction section features the City Administrator's budget message for 2026, addressed to the Mayor and Board of Aldermen and explains the policy and operational issues considered when developing the 2026 annual budget. This section also contains a copy of the ordinance that was used to adopt the 2026 annual budget, a review of the City of Lake Ozark's history and structure, and directory of current leadership.

The Budget Summary section describes the financial position of the City leading into and throughout 2026 at a very high level, intended to answer broad questions about the City's planned expenses, and fund balances. This portion also details the City's accounting structure, a list of infrastructure-based capital improvement projects intended for completion in 2026, and a forecast of the City's current and future debt position.

The Review of Budget by Funds portion of this document takes a deeper look at how each of the City's various funds anticipate revenues and allocate expenses throughout 2026, and contextualizes them with prior year 2025 receipts and spending. In simple terms, a fund is smaller unit of the City's government that operates with a specific set of revenues and expenses, and is viewed as separate from other units within the City. Each of these sections will include a review of anticipated end-of-year numbers for 2025, based on November receipts and expenses, produced alongside the 2026 budget request within each fund.

Finally, the Appendices section includes a number of supplemental documents which more fully detail and support various elements of the proposed budget for 2026. These may be items pre-approved by the Board for Aldermen for action, city-wide personnel appropriations, or department-specific inventory levels that should be maintained for most efficient operations.

# 2026 Budget Message

Honorable Mayor Ridgely, Members of the Board of Aldermen, and Citizens of Lake Ozark:

I am pleased to present the City of Lake Ozark's Fiscal Year 2026 Budget for your review and consideration. This budget reflects our ongoing commitment to fiscal responsibility while ensuring the continued growth and enhancement of public services for our community. As we move forward, we remain focused on maintaining the delicate balance between prudent financial management and meeting the evolving needs of our growing city.

## Economic Overview and Revenue Projections

Our community continues to experience steady growth, with modest increases in both our permanent resident population and seasonal visitors. We project conservative revenue growth based on:

- An anticipated 1% increase in sales tax revenue, sensitive to inflationary trends and changes in consumer spending
- Continued construction and development activity throughout the city at a pre-COVID level
- Stable utility revenues with minor adjustments for operational costs
- Strategic use of grant funding for specific capital improvements and operational improvements

## Key Budget Priorities

The FY2026 budget addresses several critical areas:

1. **Public Safety:** Continued investment in police department staffing and equipment to maintain our high standards of public safety
2. **Infrastructure:** Strategic improvements to our roads, water, and sewer systems, with particular attention to aging infrastructure
3. **Operational Efficiency:** Investment in technology and equipment to improve service delivery and staff productivity

The 2026 budget is built to show a surplus at year-end for all funds, at a level consistent with prior years' beginning-of-cycle estimates. While the year moves on and some figures will have to be adjusted for unexpected shifts in revenue and expense projections, this document continues a long cycle of a conservative fiscal approach to progressive public service delivery. As we implement this budget, we remain committed to maintaining strong fiscal policies and practices, pursuing grant opportunities and alternative funding sources, and improving service delivery across all departments.

The FY2026 budget represents a collaborative effort between city staff, the Budget Committee, and the Board of Aldermen. It reflects our shared vision for Lake Ozark's future while acknowledging our responsibility to maintain fiscal stability. I want to express my gratitude to our department heads, the Budget Committee, and all staff members who contributed to this process. We look forward to continuing our work together to serve the citizens of Lake Ozark and maintain our community's position as a premier destination in the Lake of the Ozarks region.

Respectfully submitted,

*Harrison D. Fry*, City Administrator

## City of Lake Ozark Overview

The City is located in central Missouri approximately 150 miles from both St. Louis and Kansas City and 40 miles southeast of Jefferson City, Missouri, the state capitol. The City is located primarily in the southwest portion of Miller County with a small portion of the City in Camden County. Boundaries of the City encompass approximately 8 square miles. The City lies along part of the shoreline of the Lake of the Ozarks, one of the largest man-made lakes in the world. The Lake has 1,375 miles of shoreline. The Lake was formed in 1931 when Union Electric, St. Louis, Missouri (now known as Ameren Missouri) constructed Bagnell Dam as a hydroelectric generating facility. The Dam is a major tourist attraction in the Midwest. Though not a part of the City, the western end of the Dam is anchored to City property. The Dam serves as a magnet for the millions of tourists that visit the Lake area each year.

The City was organized in August of 1966, several years after construction and completion of Bagnell Dam. The City is one of the major centers of activity at the Lake serving residents, tourists and visitors. It is located between two major resort facilities (Margaritaville Lake Resort and The Lodge of Four Seasons), and is home to the historic Bagnell Dam Strip. U.S. Business Highway 54 is the primary transportation artery in the City. It traverses the entire length of the City and U.S. Highway 54 acts as a conduit for residents and visitors using the Lake for recreational and commercial purposes. A \$54,000,000 formerly tolled bridge expands the Lake from Shawnee Bend on the Southwest portion of the Lake then Northeasterly to the City. In the past several years many condominiums, homes, businesses, restaurants, clubs and recreational attractions have been constructed in the Lake area. Census figures indicate an increasing number of permanent residents now reside in the Lake area. The result has been a change in the prevalent economic and social structure of the area which has tended to directly benefit the City. As of November 20, 2025, there were 215 licensed businesses in the City. The City is bordered by Osage Beach and is in close proximity to the Village of Four Seasons. According to the 2020 Census, the population of Lake Ozark was 2,077.

U.S. Highway 54 and Business Highway 54 directly serve the City and act as vehicular conduits to other roads in the Lake area. Bagnell Dam Boulevard, which crosses Bagnell Dam, traverses the entire length of the City. State Highway 242 along with numerous county roads provide additional transportation in and around the City. State Road HH serves all of Horseshoe Bend, which largely exists outside the city limits, though all traffic must traverse through the City. U.S. Highway 65, State Highways 5 and 7 are other primary state routes that flow traffic to the Lake Ozark area. These roads connect from three major collector highways, Interstate-44, Interstate-70 and U.S. Highway 50.

Traffic in and around the City is highly seasonal. The State Highway Department estimates an average daily vehicular flow at the junction of U.S. Highway 54 and Bagnell Dam Boulevard in the City at 12,000 with a peak traffic flow of 35,000 per day during holiday weekends. The City is located near several airports. The nearest airport, Lee C. Fine, owned and operated by the State of Missouri, is located ten miles from the City. Other airports in the area are the Lynn Creek Grand Glaize Airport in Osage Beach, a private airport, the Camden Airport in Camdenton, Missouri and the Eldon Airport in Eldon, Missouri.

School of the Osage R-II School District serves the City. The District has 5 school with approximately 2,066 students – early childhood center (grade Pre-K with approximately 85 students), lower elementary (grades K-2 with approximately 427 students), upper elementary school (grades 3-5 with approximately 434 students), middle school (grades 6-8 with approximately 474 students) and high school (grades 9-12 with approximately 646 students). The King’s Academy (since 2003) is located within the City and offers faith-based education from preschool to 8th grade with current enrollment of about 170 students. Columbia College-Lake of the Ozarks Campus (established in 1990) is located near the City in the City of Osage Beach, offers a variety of certificate, associate’s, bachelor’s and master’s programs, with an enrollment of more than 900 students each year that take a mix of in-seat and online classes. State Fair Community College-Lake of the Ozarks Campus (since in 1983) is located near the City in the City of Osage Beach and offers a variety of certificate, associate’s and bachelor’s programs.

## **Government Structure**

The City of Lake Ozark is a fourth-class City as defined in Missouri’s Revised Statutes, Chapter 79. It is governed by a Mayor and a six person Board of Aldermen (since 1966) and a City Administrator (since 1989). The Mayor is elected every two years and the Aldermen are elected for staggered terms every two years with no restrictions on re-elections for any office. The City is currently divided into three wards, with one Alderman from each ward elected annually.

The City employees approximately 34 full-time employees, and is led internally by a Management Team of the City Administrator and four other Department Heads. In addition to staff positions and the elected body of the Board of Aldermen, there exist seven committees/commissions comprised of staff, elected officials, and appointed citizens who serve as authoritative or advisory bodies for differing functions of city government. These are the Utility Commission, TIF Commission, Planning and Zoning Commission, Board of Adjustment, Budget Committee, Special Events Committee, and a Joint Sewer Board that is also comprised of representatives from the City of Osage Beach.

## **Directory**

**David Ridgely**, Mayor

**Pat Thompson**, Alderman – Ward I

**Dave Miller**, Alderman – Ward I

**Johnny Franzekos**, Alderman – Ward II

**Krista Watts**, Alderman – Ward II

**Drake Schmid**, Alderman – Ward III

**Bob Gattermeir**, Alderman – Ward III

**Harrison Fry**, City Administrator

**Cathy Daniels**, City Clerk

**Karen Hughes**, City Treasurer

**Matt Michalik**, Public Works Director

**James Boren**, Police Chief

**Christopher Rohrer**, City Attorney/Prosecutor

# Budget Summary

## Budget Overview

The 2026 budget totals \$7,704,760.40 in expenditures across all funds (that are not already recorded in transfers). The City designates resources and activities by fund, inclusive of Governmental Funds, Enterprise Funds, and Additional Funds. Each fund has a specific purpose and the fund budgets outline the respective revenues and expense activities in each for a given year.

Governmental Funds are primarily reliant on tax revenues (property tax and sales tax) to provide services for the City. These include the General Fund, Capital Improvement Fund, and Transportation Fund. The General Fund Provides funding for four different departments covering a multitude of functions: Administration (general administration, finance/accounting, human resources, front office management, clerk operations), Police Department, Court, and Community Development (building inspections, economic development, community development). The Capital Improvement Fund is in place to provide for debt service and improvements related to the City's water, sewer, and road systems. The Transportation Fund primarily exists to provide operational capacity and services related to road maintenance, right-of-way maintenance, and stormwater maintenance.

Enterprise Funds are designated to cover areas of operations primarily funded through fees furnished by the user of a particular system. An enterprise fund is a separate accounting and financial reporting mechanism for which revenues and expenditures are segregated into a fund with financial statements separate from all other governmental activities. For the City of Lake Ozark, the water and wastewater funds are considered enterprise funds, primarily used to maintain the water and sewer systems with the user fees generated by each respective system.

Additional funds separate out the financial activities and City's financial obligations related to outside development projects. The TIF Special Allocation Fund is a mechanism used to forward due revenues to the developer(s) of TIF development projects throughout the community, on the basis by which they are earned. The NID Fund is in place to service the debt due by a variety of Neighborhood Improvement District projects that have occurred over the years, where property owners in a project area pay long-term debt related to infrastructure improvements through a special assessment on their property taxes annually.

CITY OF LAKE OZARK, MISSOURI

STATEMENT OF FUND NET POSITION – MODIFIED CASH BASIS – PROPRIETARY FUNDS  
DECEMBER 31, 2024

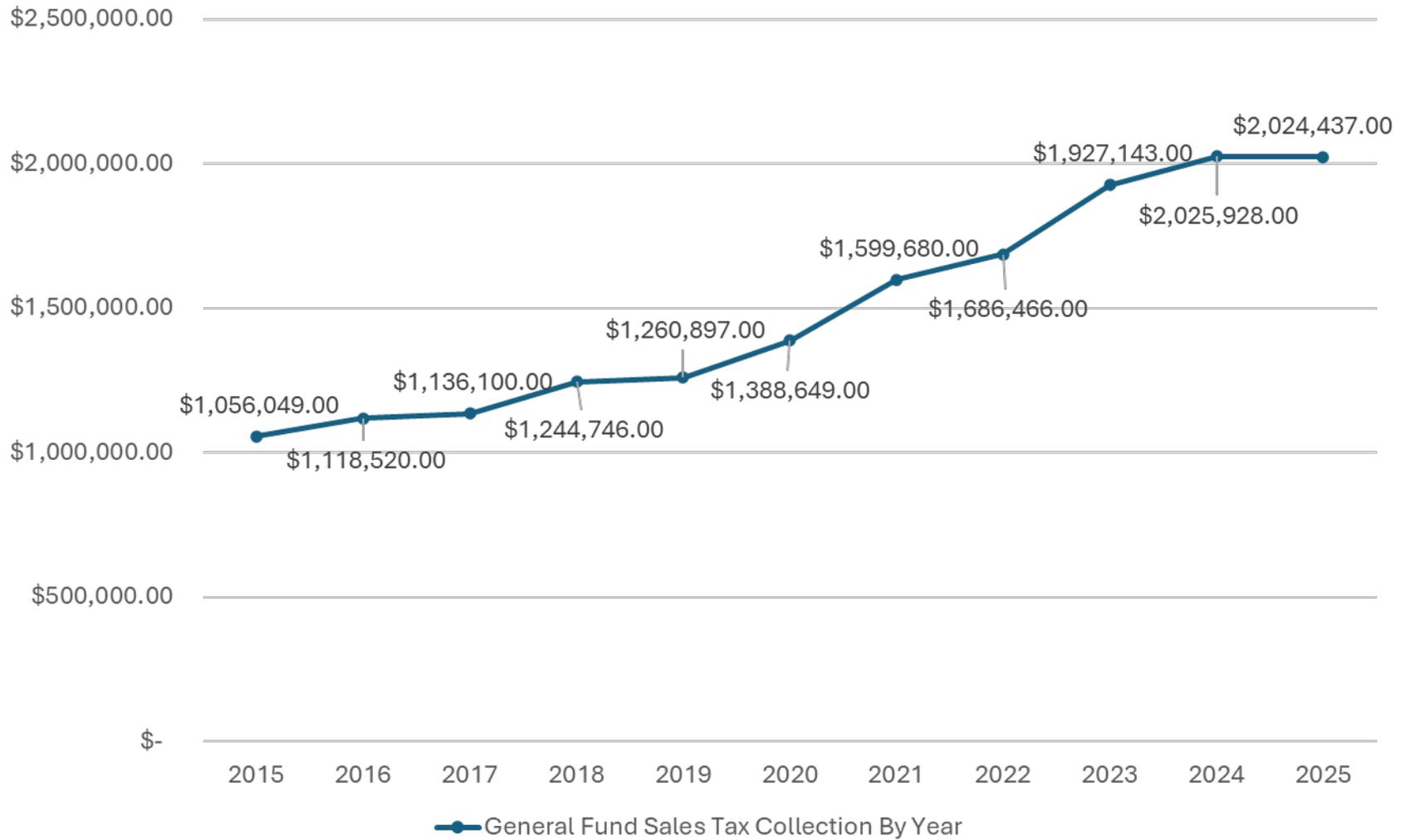
	Enterprise Funds		
	Sewer	Water	Total
<b>ASSETS</b>			
Current Assets:			
Cash and Cash Equivalents	\$ 2,071,964	\$ 963,160	\$ 3,035,124
Restricted Assets:			
Cash and Cash Equivalents - Payroll Withholdings	770	1,745	2,515
Cash and Cash Equivalents - Sales Tax	-	7,316	7,316
Cash and Cash Equivalents - Water Primacy	-	2,722	2,722
Cash and Cash Equivalents - Bond Reserves	2,171,532	266,393	2,437,925
Cash and Cash Equivalents - Capital Improvements	2,950,577	50,000	3,000,577
Cash and Cash Equivalents - Capital Improvements Enterprise	1,796,019	-	1,796,019
Cash and Cash Equivalents - Customer Deposits	61,694	57,374	119,069
Investments	606,490	25,890	632,380
Total Assets	<u>9,659,046</u>	<u>1,374,601</u>	<u>11,033,647</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Payable from Restricted Assets:			
Payroll Withholdings	770	1,745	2,515
Sales Tax	-	7,316	7,316
Water Primacy	-	2,722	2,722
Customer Deposits	60,939	57,274	118,213
Total Liabilities	<u>61,709</u>	<u>69,056</u>	<u>130,766</u>
<b>NET POSITION</b>			
Restricted for Debt Service	2,171,532	266,393	2,437,925
Restricted for Capital Improvements	2,950,577	50,000	3,000,577
Restricted for Capital Improvements Enterprise	1,796,019	-	1,796,019
Restricted for Customer Deposits	755	101	856
Unrestricted	2,678,454	989,050	3,667,504
Total Net Position	<u>\$ 9,597,337</u>	<u>\$ 1,305,544</u>	<u>\$ 10,902,881</u>

CITY OF LAKE OZARK, MISSOURI

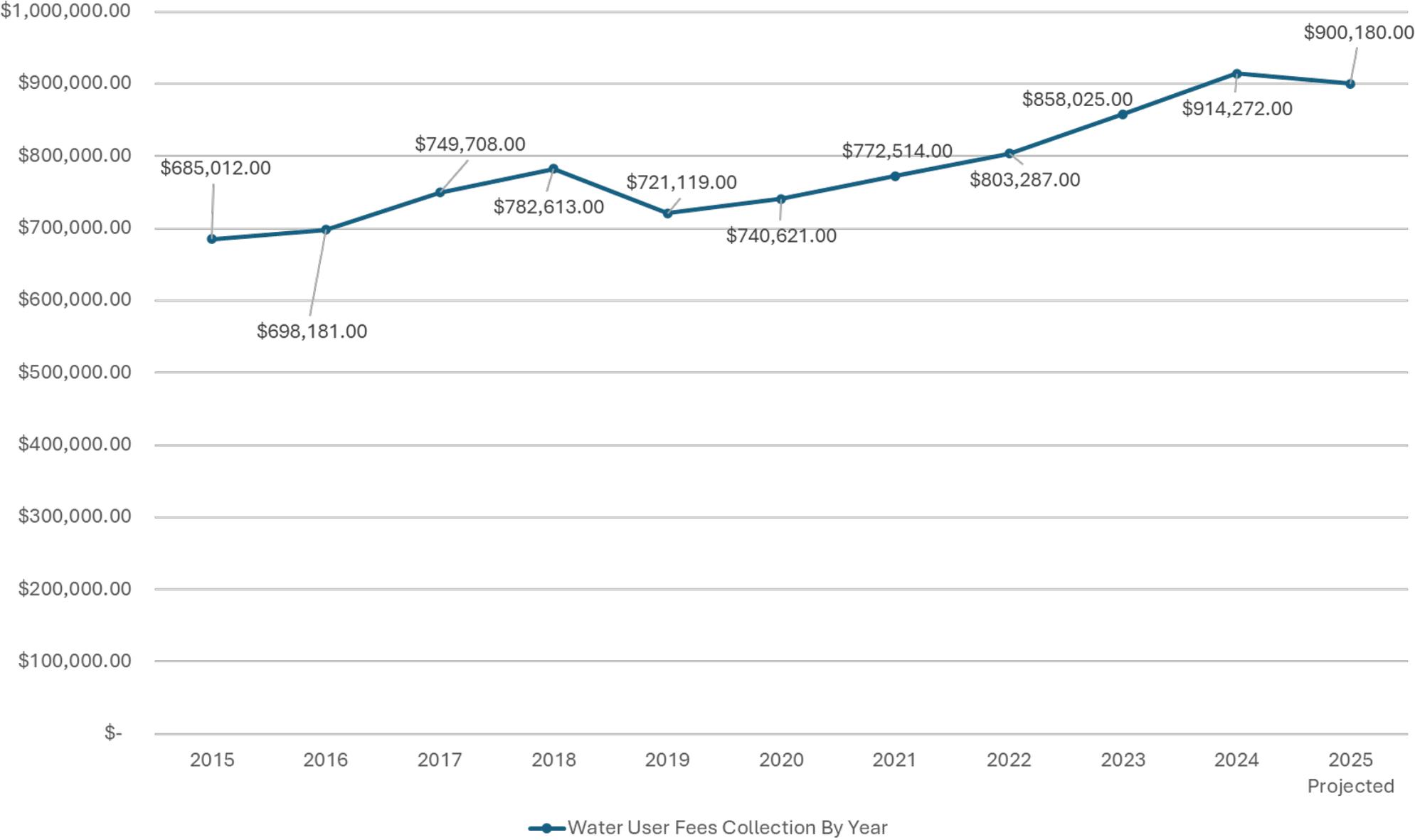
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES – MODIFIED CASH BASIS – GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	Special Revenue Funds				Total Governmental Funds
	General Fund	Transportation Fund	Special Allocation Fund	Debt Service Fund	
<b>REVENUES:</b>					
Property Taxes	\$ 209,339	\$ -	\$ -	\$ 237,426	\$ 446,765
Surtax	1,391	-	-	-	1,391
Railroad and Utility Tax	34,079	-	-	-	34,079
Franchise Tax	358,659	-	-	-	358,659
Sales & Use Tax	2,025,929	1,764,647	-	-	3,790,576
Motor Vehicle Sales Tax and Fees	-	31,921	-	-	31,921
Motor Fuel Tax	-	79,724	-	-	79,724
TIF Sales Tax	-	-	1,527,791	-	1,527,791
TIF Pilots	-	-	388,928	-	388,928
CID Revenue	-	-	151,052	-	151,052
CID Eats	-	-	151,052	-	151,052
Right of Way Lease	-	4,215	-	-	4,215
Trash Pick-Up	-	15,000	-	-	15,000
City Licenses and Permits	44,907	-	-	-	44,907
Police Department	72,678	-	-	-	72,678
Court	99,217	-	-	-	99,217
Planning and Zoning	148,604	-	-	-	148,604
Administrative Fees	254,281	100	-	-	254,381
Miscellaneous	14,608	1,012	-	166	15,786
Road and Bridge Distributions	-	3,484	-	-	3,484
Grant Income	5,743	-	-	-	5,743
Water and Transportation Administration Fees	112,000	-	-	-	112,000
Insurance Premium Refund	339	148	-	-	487
Excavation Permit Fee	-	400	-	-	400
Total Revenues	<u>3,381,775</u>	<u>1,900,650</u>	<u>2,218,824</u>	<u>237,592</u>	<u>7,738,840</u>
<b>EXPENDITURES:</b>					
Administration and Management	1,190,203	-	-	-	1,190,203
Dispatch	4,319	-	-	-	4,319
Police Department	1,413,357	-	-	-	1,413,357
Court	93,178	-	-	-	93,178
Planning and Zoning	78,505	-	-	-	78,505
Street	-	1,406,278	-	-	1,406,278
TIF Expenses	-	-	1,908,180	-	1,908,180
CID Expenses	-	-	280,833	-	280,833
Debt Service - Principal	-	-	-	113,000	113,000
Debt Service - Interest	-	-	-	5,735	5,735
Debt Service - Fees	-	-	-	1,764	1,764
Total Expenditures	<u>2,779,562</u>	<u>1,406,278</u>	<u>2,189,013</u>	<u>120,499</u>	<u>6,495,353</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	602,212	494,373	29,810	117,093	1,243,488
<b>OTHER FINANCING SOURCES (USES):</b>					
Interest Income	51,414	31,106	5,670	3,074	91,265
Total Other Financing Sources (Uses)	<u>51,414</u>	<u>31,106</u>	<u>5,670</u>	<u>3,074</u>	<u>91,265</u>
NET CHANGE IN FUND BALANCE	653,626	525,479	35,481	120,167	1,334,752
FUND BALANCE, BEGINNING OF YEAR	<u>2,406,048</u>	<u>1,368,181</u>	<u>175,093</u>	<u>179,501</u>	<u>4,128,824</u>
FUND BALANCE, END OF YEAR	<u>\$ 3,059,674</u>	<u>\$ 1,893,660</u>	<u>\$ 210,574</u>	<u>\$ 299,668</u>	<u>\$ 5,463,576</u>

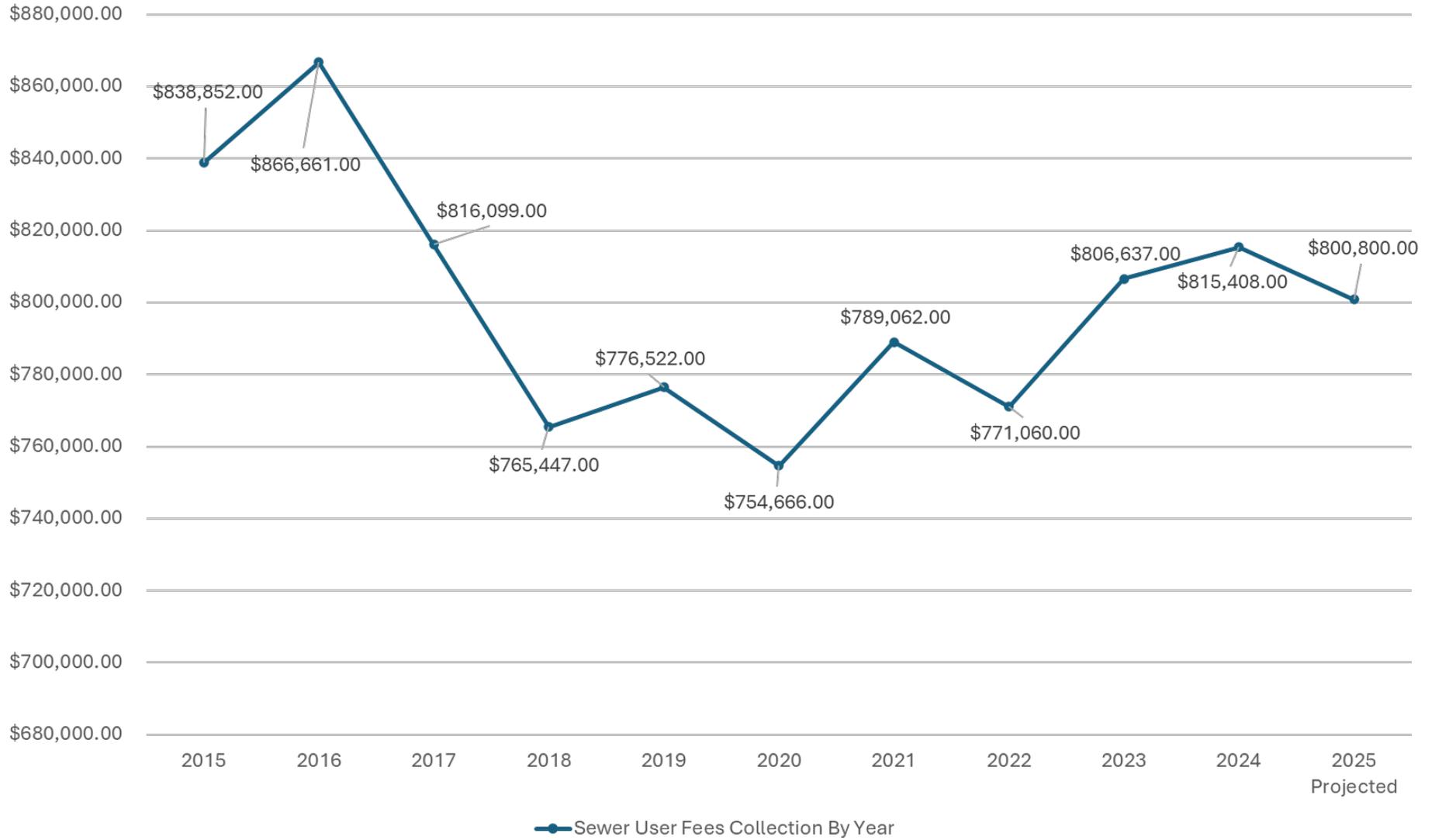
# General Fund Sales Tax Collection By Year



# Water User Fees Collection By Year



### Sewer User Fees Collection By Year



## Financial Accounting Structure

All funds are accounted for by using the modified cash basis of accounting. Revenues are recognized when received. Expenditures are recognized when payment is made. The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitation. The financial records of the City are audited annually, with services currently rendered by Graves and Associates, CPAs. Copies of previous audits are available at City Hall or on the city's website for review.

## Review of 2026 Capital Improvement Plan Projects

In November of 2025, the Board of Aldermen adopted our next three year Capital Improvement Plan (CIP) to address a multitude of improvement projects for the city's water, sewer, and road systems. 2026 projects addressed include:

- *Ultrasealing Residential Streets – Transportation Project - \$48,000*
- *Reconstructing Public Boat Ramp – Transportation Project - \$25,000*
- *Mill/Overlay Hidden Acres Court - Transportation Project- \$50,000*
- *Mill/Overlay Henderson Lane - Transportation Project - \$35,000*
- *Construct Sidewalk Along Bagnell Dam Boulevard - Transportation Project - \$535,000*
- *Restriping High Traffic Roads – Transportation Project - \$50,000*
- *Osage Beach Parkway Surface Treatment – Transportation Project - \$330,000*
- *Reclamite Portion of Bagnell Dam Boulevard - Transportation Project- \$150,000*
- *GIS Mapping Phase 1 – Water Project - \$100,000*
- *Phase 1 Welsh Road Extension - Water Project - \$400,000*
- *Phase 1 Welsh Road Extension – Sewer Project - \$250,000*
- *Cardinal Circle Extension - Sewer Project - \$250,000*
- *Station Efficiency Improvements at JB Hooks - Sewer Project - \$40,000*
- *Reline Highway 54 Manholes – Sewer Project - \$170,000*

Several of these projects are currently in the design or construction bidding phase, with others having parts currently ordered and ready for an early 2026 initiation. Each of these projects is funded within the 2026 budget as initially identified within the adopted CIP.

## **GOVERNMENTAL FUNDS**



# Review of Budget by Funds

## General Fund -Review of Revenue and Expenses

### Exhibit I

#### City of Lake Ozark

#### 2025 Budget Amendment , 2026 Budget Proposal

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>01 -GENERAL FUND SUMMARY</b>						
<b>REVENUE SUMMARY</b>						
ADMINISTRATION		3,061,276	3,232,525	5.59%	3,219,123	-0.41%
POLICE		73,906	63,423	-14.18%	143,749	126.65%
DISPATCH		0	0		0	
COURT		85,373	42,535	-50.18%	42,001	-1.25%
PLANNING & ZONING		86,350	132,262	53.17%	90,060	-31.91%
<b>TOTAL REVENUE</b>		3,306,905.05	3,470,744.70	4.95%	3,494,933.44	0.70%
<b>EXPENDITURE SUMMARY</b>						
ADMINISTRATION		1,419,144	1,421,123	0.14%	1,443,386	1.57%
POLICE		1,742,605	1,698,851	-2.51%	1,851,060	8.96%
DISPATCH		0	0		0	
COURT		31,509	29,765	-5.54%	27,600	-7.27%
PLANNING & ZONING		88,163	88,993	0.94%	94,585	6.28%
<b>TOTAL EXPENDITURES</b>		3,281,420.93	3,238,731.92	-1.30%	3,416,630.48	5.49%
<b>REVENUE OVER/(UNDER)EXPENDITURES</b>		25,484.12	232,012.78	810.42%	78,302.96	-66.25%

## Administration Revenues

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>ADMINISTRATION REVENUE</b>						
01-5100-5100	Property Taxes	197,000.00	197,000.00	0.00%	197,000.00	0.00%
01-5100-5102	SUR Tax	1,395.00	1,459.06	4.59%	1,459.00	0.00%
01-5100-5104	R & R Utility Tax	34,200.00	37,756.14	10.40%	37,750.00	-0.02%
01-5100-5106	Sales Tax	1,983,200.00	2,024,437.07	2.08%	2,044,681.44	1.00%
01-5100-5108	Franchise Tax Electric	282,000.00	359,800.00	27.59%	350,000.00	-2.72%
01-5100-5109	Franchise Tax Gas	18,550.00	25,656.13	38.31%	21,000.00	-18.15%
01-5100-5110	Franchise Tax Phone	24,400.00	24,400.00	0.00%	24,400.00	0.00%
01-5100-5112	Franchise Tax Cable	36,750.00	30,537.00	-16.91%	23,962.00	-21.53%
01-5100-5125	Finance Institute Tax	3.28	3.28	0.00%	5.00	52.44%
01-5100-5245	Business License	11,200.00	11,250.00	0.45%	10,900.00	-3.11%
01-5100-5255	Liquor License	31,800.00	29,566.25	-7.02%	28,816.00	-2.54%
01-5100-5265	Special Event Permit	2,800.00	4,737.54	69.20%	3,200.00	-32.45%
01-5100-5266	Taxi Cab License	500.00	850.00	70.00%	650.00	-23.53%
01-5100-5400	Utility Administration Fee	275,000.00	275,000.00	0.00%	275,000.00	0.00%
01-5100-5410	Water Administration Fee	113,000.00	113,000.00	0.00%	113,000.00	0.00%
01-5100-5415	Trans Administration	15,000.00	15,000.00	0.00%	15,000.00	0.00%
01-5100-5416	Sunshine Request	0.00	32.96		0.00	-100.00%
01-5100-5418	Eagles Landing TIF Admin	5,000.00	5,000.00	0.00%	5,000.00	0.00%
01-5100-5419	CID Admin Fee	3,477.72	3,934.16	13.12%	3,850.00	-2.14%
01-5100-5420	Credit Card Fees	900.00	361.08	-59.88%	350.00	-3.07%
01-5100-5521	Surplus Property	0.24	65.00	26983.33%	0.00	-100.00%
01-5100-5550	Real Estate Sales Proceeds	0.00	0.00		0.00	
01-5100-5568	Insurance Proceeds	0.00	0.00		0.00	
01-5100-5890	Carry Over	0.00	0.00		25,000.00	parks
01-5100-5905	Return Check Fee	0.00	0.00		0.00	
01-5100-5910	Interest Income	25,000.00	67,582.67	170.33%	38,000.00	-43.77%
01-5100-5920	Miscellaneous Income	100.00	5,096.28	4996.28%	100.00	-98.04%
01-5100-5925	Legal Fee Reimbursement	0.00	0.00		0.00	
01-5100-5961	Insurance Premium Refund	0.00	0.00		0.00	
01-5100-5962	CBDG Program Grant	0.00	0.00			
01-5100-5963	Miscellaneous Grant Income	0.00	0.00		0.00	
<b>TOTAL ADMINISTRATION</b>		3,061,276	3,232,524.62	5.59%	3,219,123.44	-0.41%

## Police Revenues

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>POLICE DEPARTMENT REVENUE</b>						
01-5110-5116	E-911 Tax	3,100.00	0.00	-100.00%	0.00	
01-5110-5201	DWI Recoup Fund	0.00	0.00		0.00	
01-5110-5205	Special Event Income	3,900.00	2,149.83	-44.88%	1,200.00	-44.18%
01-5110-5300	Donations	10,000.00	20,000.00	100.00%	10,000.00	-50.00%
01-5110-5310	Designated Donations	25,000.00	25,000.00	0.00%	25,000.00	0.00%
01-5110-5520	Police Training	1,700.00	554.00	-67.41%	500.00	-9.75%
01-5110-5521	Surplus Property	400.00	0.00	-100.00%	0.00	
01-5110-5522	Police Services	0.00	120.00		0.00	
01-5110-5525	Breathalyzer Tests	0.00	0.00		0.00	
01-5110-5526	Golf Cart Registration Fee	210.00	330.00	57.14%	200.00	-39.39%
01-511-5527	UTV Registration Fee	150.00	705.00	370.00%	550.00	-21.99%
01-5110-5550	DWI Processing Fee	8,300.00	3,396.00	-59.08%	3,200.00	-5.77%
01-5110-5555	Police Reports	450.00	746.09	65.80%	450.00	-39.69%
01-5110-5556	Finger Prints	0.00	0.00		0.00	
01-5110-5565	Prisoner Housing	38.00	0.00	-100.00%	0.00	
01-5110-5566	False Alarm Calls	100.00	0.00	-100.00%	0.00	
01-5110-5567	Insurance Premium Refund	0.00	2,430.00		0.00	
01-5110-5568	Insurance Proceeds	0.00	0.00		0.00	
01-5110-5575	School Resource Officer	0.00	0.00		44,000.00	
01-5110-5700	Dog & Cat Revenue	60.00	105.00	75.00%	50.00	-52.38%
01-5110-5710	Dog Impounding	0.00	0.00		0.00	
01-5110-5815	DWI Mini Grant	4,500.00	1,447.05	-67.84%	3,000.00	107.32%
01-5110-5821	Post Training Fund	900.00	500.00	-44.44%	500.00	0.00%
01-5110-5850	LLEBG Grant	9,999.00	0.00	-100.00%	0.00	
01-5110-5852	Block Grant-Radios	0.00	0.00		0.00	
01-5110-5853	Computer Grant Income	0.00	0.00		0.00	
01-5110-5855	Body Armor Grant	4,999.00	0.00	-100.00%	4,999.00	
01-5110-5856	COPS Grant	0.00	0.00		0.00	
01-5110-5890	Other Grant Income	0.00	0.00		50,000.00	
01-5110-5920	Miscellaneous Income	100.00	5,939.97	5839.97%	100.00	-98.32%
<b>TOTAL POLICE</b>		73,906	63,422.94	-14.18%	143,749.00	126.65%

## Court Revenues

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>COURT REVENUE</b>						
01-5120-5615	Court Costs	0.00	12.00		0.00	-100.00%
01-5120-5625	Crime Victims Fund - City	372.81	0.37	-99.90%	1.00	170.27%
01-5120-5630	Court Forfeited Bonds	0.00	1,202.00		0.00	-100.00%
01-5120-5640	Court Fines	85,000.00	41,310.54	-51.40%	42,000.00	1.67%
01-5120-5920	Miscellaneous Income	0.00	9.80		0.00	-100.00%
01-5120-5921	Insurance Premium Refund	0.00	0.00		0.00	
01-5120-5960	Other Municipal Bonds	0.00	0.00		0.00	
<b>TOTAL COURT</b>		85,373	42,534.71	-50.18%	42,001.00	-1.25%

## Community Development Revenue

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>COMMUNITY DEVELOPMENT DEPARTMENT REVENUE</b>						
01-5130-5221	SP.Use Permit/Rezone Dep	1,200.00	2,200.00	83.33%	1,200.00	-45.45%
01-5130-5222	Sign Permit	1,400.00	1,895.23	35.37%	1,100.00	-41.96%
01-5130-5223	Site Plan	0.00	0.00		0.00	
01-5130-5220	Building Permits	65,000.00	103,000.00	58.46%	68,000.00	-33.98%
01-5130-5225	Billboard Tax	5,000.00	7,837.20	56.74%	6,500.00	-17.06%
01-5130-5240	Contractors License	11,000.00	15,600.00	41.82%	11,200.00	-28.21%
01-5130-5250	Code Enforcement	500.00	500.00	0.00%	500.00	0.00%
01-5130-5270	Preliminary Plat	700.00	820.00	17.14%	500.00	-39.02%
01-5130-5280	Variance Fee	650.00		#VALUE!	650.00	#VALUE!
01-5130-5281	Demolition Permit	300.00	200.00	-33.33%	200.00	0.00%
01-5130-5282	Occupancy Inspection Fee	600.00	210.00	-65.00%	210.00	0.00%
01-5130-5921	Insurance Premium Refund	0.00	0.00		0.00	
<b>TOTAL COMMUNITY DEVELOPMENT</b>		86,350	132,262.43	53.17%	90,060.00	-31.91%

## Administration Expenses

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>ADMINISTRATION DEPT EXPENDITURES</b>						
01-6100-6110	Salaries Full Time	394,060.98	394,060.98	0.00%	413,275.58	4.88%
01-6100-6112	Salaries Part Time	3,000.00	0.00	-100.00%	0.00	
01-6100-6117	BOA Salaries	24,750.00	24,750.00	0.00%	24,750.00	0.00%
01-6100-6118	Social Security	31,524.88	31,524.88	0.00%	32,501.06	3.10%
01-6100-6120	Unemployment Insurance	211.50	211.50	0.00%	215.00	1.65%
01-6100-6122	Health Insurance	52,772.00	52,772.00	0.00%	42,900.00	-18.71%
01-6100-6123	Health Ins One-time Lump Sum	25,000.00	10,000.00	-60.00%	0.00	-100.00%
01-6100-6160	Retirement	56,782.48	56,782.48	0.00%	64,470.99	13.54%
01-6100-6161	Health Insurance Subsidy Payments	0.00	0.00		4,403.00	
01-6100-6262	City Attorney/Legal	57,000.00	57,000.00	0.00%	57,000.00	0.00%
01-6100-6263	Financial Consulting	25,000.00	2,500.00	-90.00%	2,500.00	0.00%
01-6100-6267	Consulting Fees	10,000.00	5,000.00	-50.00%	10,000.00	100.00%
01-6100-6270	Engineering Services	0.00	0.00		0.00	
01-6100-6275	Accounting	0.00	0.00		0.00	
01-6100-6280	Audit Expenses	12,025.00	14,430.00	20.00%	15,875.00	10.01%
01-6100-6285	Legal Fees	500.00	16,972.50	3294.50%	5,000.00	-70.54%
01-6100-6291	Public Relations	0.00	20,000.00		20,000.00	0.00%
01-6100-6330	Work Comp Insurance	16,000.00	9,050.73	-43.43%	13,000.00	43.63%
01-6100-6334	Liability & Property Insurance	39,635.08	45,580.31	15.00%	46,000.00	0.92%
01-6100-6405	Building Refurbishing	10,000.00	6,000.00	-40.00%	6,500.00	8.33%
01-6100-6410	Building Supplies	3,400.00	2,000.00	-41.18%	2,800.00	40.00%
01-6100-6412	Office Supplies	9,500.00	7,200.00	-24.21%	8,000.00	11.11%
01-6100-6413	Postage Expense	11,750.00	11,750.00	0.00%	11,750.00	0.00%
01-6100-6414	Building Maintenance	5,000.00	3,800.00	-24.00%	5,000.00	31.58%
01-6100-6415	Codification	3,000.00	4,302.00	43.40%	4,500.00	4.60%
01-6100-6416	Miscellaneous	100.00	145.78	45.78%	100.00	-31.40%
01-6100-6417	Record Maintenance	500.00	119.25	-76.15%	500.00	319.29%
01-61006818	Uniforms	350.00	380.00	8.57%	350.00	-7.89%
01-6100-6420	Cleaning	11,500.00	11,500.00	0.00%	11,500.00	0.00%
01-6100-6422	ADS & Notices	1,250.00	1,570.00	25.60%	1,200.00	-23.57%
01-6100-6429	IT Services	5,000.00	2,400.00	-52.00%	3,600.00	50.00%
01-6100-6430	Computer System Fees	42,000.00	43,275.45	3.04%	44,000.00	1.67%
01-6100-6431	Computer System-Hardware/	8,500.00	11,000.00	29.41%	12,500.00	13.64%
01-6100-6432	Conferences & Seminars	6,500.00	3,600.00	-44.62%	6,500.00	80.56%
01-6100-6434	City Promotions	1,000.00	1,150.00	15.00%	1,000.00	-13.04%
01-6100-6435	Parks & Recreation Expense	5,000.00	1,500.00	-70.00%	25,000.00	1566.67%
01-6100-6436	Dues	4,450.00	4,450.00	0.00%	4,450.00	0.00%
01-6100-6437	Employee Drug Screening	80.00	40.00	-50.00%	8.00	-80.00%
01-6100-6438	Insurance	2,100.00	2,100.00	0.00%	80.00	-96.19%

## Administration Expenses, Continued

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
01-6100-6439	Lease Payment-Building	0.00	0.00		0.00	
01-6100-6440	Leased Equipment	6,450.00	6,450.00	0.00%	6,450.00	0.00%
01-6100-6441	Election Expense	3,800.00	1,314.59	-65.41%	3,800.00	189.06%
01-6100-6444	Medical	200.00	200.00	0.00%	200.00	0.00%
01-6100-6449	Recruitment	200.00	200.00	0.00%	200.00	0.00%
01-6100-6451	Training	800.00	865.00	8.13%	1,400.00	61.85%
01-6100-6462	Electric	9,810.00	9,810.00	0.00%	9,810.00	0.00%
01-6100-6464	Telephone	5,200.00	5,600.00	7.69%	5,200.00	-7.14%
01-6100-6514	Vehicle Fuel	300.00	90.00	-70.00%	180.00	100.00%
01-6100-6516	Vehicle Maintenance	250.00	250.00	0.00%	250.00	0.00%
01-6100-6520	Vehicles	3,000.00	3,033.77	1.13%	3,055.00	0.70%
01-6100-6525	Mileage	0.00	0.00			
01-6100-6612	Equipment Repair & Maint	2,500.00	2,000.00	-20.00%	2,000.00	0.00%
01-6100-6710	Equipment	500.00	500.00	0.00%	500.00	0.00%
01-6100-6715	Bank Fees	0.00	0.00			
01-6100-6810	Transfer to	2,602.25	2,602.25	0.00%		-100.00%
01-6100-6903	CBDG Grant	0.00	0.00			
01-6100-6904	General Fund Reserves	20,000.00	45,000.00	125.00%	20,000.00	-55.56%
01-6100-6905	TIF Sales Tax	462,104.73	462,104.73	0.00%	466,725.78	1.00%
01-6100-6906	Credit Card Fees	2,000.00	2,000.00	0.00%	2,000.00	0.00%
01-6100-6907	HSB TIF Sales Tax	20,185.00	20,185.00	0.00%	20,386.85	1.00%
01-6100-6915	ARPA Expense	0.00	0.00		0.00	
<b>TOTAL ADMINISTRATION</b>		1,419,144	1,421,123.20	0.14%	1,443,386.26	1.57%

## Police Expenses

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>POLICE DEPARTMENT EXPENDITURES</b>						
01-6110-6110	Salaries Full Time	856,502.14	<b>785,549.04</b>	<b>-8.28%</b>	<b>926,428.68</b>	<b>17.93%</b>
01-6110-6112	Salaries Part Time	30,000.00	<b>10,000.00</b>	<b>-66.67%</b>	<b>10,000.00</b>	<b>0.00%</b>
01-6110-6114	Salaries Overtime	50,000.00	<b>69,300.00</b>	<b>38.60%</b>	<b>56,000.00</b>	<b>-19.19%</b>
01-6110-6118	Social Security	68,520.17	<b>63,643.92</b>	<b>-7.12%</b>	<b>73,032.46</b>	<b>14.75%</b>
01-6110-6120	Unemployment Insurance	668.80	<b>668.80</b>	<b>0.00%</b>	<b>668.00</b>	<b>-0.12%</b>
01-6110-6122	Health Insurance	98,465.06	<b>98,465.06</b>	<b>0.00%</b>	<b>106,197.36</b>	<b>7.85%</b>
01-6110-6160	Retirement	83,697.47	<b>83,697.47</b>	<b>0.00%</b>	<b>97,519.18</b>	<b>16.51%</b>
01-6110-6161	Health Insurance Subsidy	2,820.00	<b>3,200.00</b>	<b>13.48%</b>	<b>8,112.84</b>	<b>153.53%</b>
01-6110-6330	Work Comp Insurance	40,000.00	<b>29,010.93</b>	<b>-27.47%</b>	<b>40,000.00</b>	<b>37.88%</b>
01-6110-6334	Liability & Property Insurance	68,749.47	<b>65,089.96</b>	<b>-5.32%</b>	<b>75,000.00</b>	<b>15.23%</b>
01-6110-6400	PD Consulting Services	12,000.00	<b>9,233.23</b>	<b>-23.06%</b>	<b>12,000.00</b>	<b>29.97%</b>
01-6110-6401	External Police Services	15,000.00	<b>2,500.00</b>	<b>-83.33%</b>	<b>12,500.00</b>	<b>400.00%</b>
01-6110-6403	K-9 Expense	5,000.00	<b>5,000.00</b>	<b>0.00%</b>	<b>5,000.00</b>	<b>0.00%</b>
01-6110-6410	Building Supplies	0.00	<b>0.00</b>			
01-6110-6411	Investigation Supplies	2,000.00	<b>2,000.00</b>	<b>0.00%</b>	<b>1,400.00</b>	<b>-30.00%</b>
01-6110-6412	Office Supplies	1,800.00	<b>1,350.00</b>	<b>-25.00%</b>	<b>1,100.00</b>	<b>-18.52%</b>
01-6110-6413	Postage Expense	400.00	<b>400.00</b>	<b>0.00%</b>	<b>150.00</b>	<b>-62.50%</b>
01-6110-6414	Building Maintenance	2,500.00	<b>1,000.00</b>	<b>-60.00%</b>	<b>1,800.00</b>	<b>80.00%</b>
01-6110-6416	Miscellaneous	100.00	<b>1,922.87</b>	<b>1822.87%</b>	<b>100.00</b>	<b>-94.80%</b>
01-6110-6417	Record Maintenance	0.00	<b>0.00</b>		<b>0.00</b>	
01-6110-6418	Uniforms	11,000.00	<b>14,000.00</b>	<b>27.27%</b>	<b>10,500.00</b>	<b>-25.00%</b>
01-6110-6420	Cleaning	0.00	<b>0.00</b>		<b>0.00</b>	
01-6110-6422	ADS & Notices	200.00	<b>200.00</b>	<b>0.00%</b>	<b>100.00</b>	<b>-50.00%</b>
01-6110-6429	IT Services	6,500.00	<b>1,900.00</b>	<b>-70.77%</b>	<b>3,200.00</b>	<b>68.42%</b>
01-6110-6431	Computer System-Hardware/	10,000.00	<b>7,000.00</b>	<b>-30.00%</b>	<b>7,500.00</b>	<b>7.14%</b>
01-6110-6434	Animal Impounding	600.00	<b>200.00</b>	<b>-66.67%</b>	<b>400.00</b>	<b>100.00%</b>
01-6110-6435	Law Enforcement Support	3,000.00	<b>600.00</b>	<b>-80.00%</b>	<b>2,500.00</b>	<b>316.67%</b>
01-6110-6436	Dues & Contributions	700.00	<b>500.00</b>	<b>-28.57%</b>	<b>700.00</b>	<b>40.00%</b>
01-6110-6437	Employee Drug Screening	400.00	<b>400.00</b>	<b>0.00%</b>	<b>400.00</b>	<b>0.00%</b>
01-6110-6438	Insurance	0.00	<b>0.00</b>		<b>0.00</b>	
01-6110-6440	Leased Equipment	2,500.00	<b>2,500.00</b>	<b>0.00%</b>	<b>2,500.00</b>	<b>0.00%</b>

## Police Expenses, Continued

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
01-6110-6444	Medical	350.00	350.00	0.00%	350.00	0.00%
01-6110-6446	Prisoner Supplies	250.00	250.00	0.00%	250.00	0.00%
01-6110-6448	Prisoner Housing	0.00	0.00		0.00	
01-6110-6449	Recruitment	6,045.00	2,500.00	-58.64%	3,000.00	20.00%
01-6110-6451	Training	12,000.00	10,000.00	-16.67%	12,000.00	20.00%
01-6110-6452	DWI Training	0.00	0.00			
01-6110-6462	Electric	9,700.00	9,700.00	0.00%	9,700.00	0.00%
01-6110-6464	Telephone	5,200.00	5,200.00	0.00%	5,200.00	0.00%
01-6110-6512	Air Card Expense	7,567.20	7,567.20	0.00%	7,567.00	0.00%
01-6110-6514	Vehicle Fuel	38,000.00	31,500.00	-17.11%	35,000.00	11.11%
01-6110-6516	Vehicle Maintenance	12,000.00	16,000.00	33.33%	14,000.00	-12.50%
01-6110-6517	Vehicle Repair	15,000.00	6,500.00	-56.67%	12,000.00	84.62%
01-6110-6520	Vehicles	82,500.00	120,000.00	45.45%	100,000.00	-16.67%
01-6110-6610	Radio Repair	2,500.00	1,000.00	-60.00%	2,000.00	100.00%
01-6110-6612	Equipment Repair & Mainte	7,000.00	5,000.00	-28.57%	6,500.00	30.00%
01-6110-6710	Equipment	20,000.00	50,000.00	150.00%	35,000.00	-30.00%
01-6110-6711	Dispatch Equipment	1,000.00	1,000.00	0.00%	1,000.00	0.00%
01-6110-6712	Dispatch Service Contract	80,000.00	80,000.00	0.00%	80,000.00	0.00%
01-6110-6713	Mules	1,000.00	1,140.00	14.00%	1,000.00	-12.28%
01-6110-6714	Computer System	19,686.18	21,126.16	7.31%	22,500.00	6.50%
01-6110-6715	CAD System	4,936.00	4,936.00	0.00%	4,936.00	0.00%
01-6110-6722	Building Improvements	3,000.00	1,500.00	-50.00%	2,500.00	66.67%
01-6110-6733	JAG Grant Expense	0.00	0.00		0.00	
01-6110-6735	Drug Case Reimbursement E	0.00	0.00		0.00	
01-6110-6821	Post Training Expense	1,750.00	1,750.00	0.00%	1,750.00	0.00%
01-6110-6822	Block Grant Radios	0.00	0.00		0.00	
01-6110-6823	Computer Grant Expense	0.00	0.00		0.00	
01-6110-6824	Body Armor Grant Expense	4,999.00	0.00	-100.00%	4,999.00	
01-6110-6825	LLEBG Grant Expense	9,999.00	0.00	-100.00%	9,999.00	
01-6110-6850	Other Grant Expense	0.00	50,000.00		0.00	-100.00%
01-6110-6851	Designated Donations	25,000.00	12,500.00	-50.00%	25,000.00	100.00%
<b>TOTAL POLICE</b>		1,742,605	1,698,850.64	-2.51%	1,851,059.52	8.96%

## Court Expenses

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>COURT EXPENDITURES</b>						
01-6120-6110	Salaries Full Time	3,619.20	644.02	-82.21%	0.00	-100.00%
01-6120-6112	Salaries Part Time	0.00	0.00		0.00	
01-6120-6118	Social Security	289.54	47.33	-83.65%	0.00	-100.00%
01-6120-6120	Unemployment Insurance	0.00	0.00		0.00	
01-6120-6122	Health Insurance	0.00	0.00		0.00	
01-6120-6160	Retirement	0.00	0.00		0.00	
01-6120-6264	Prosecuting Attorney	27,600.00	27,600.00	0.00%	27,600.00	0.00%
01-6120-6266	Judge	0.00	1,325.00		0.00	-100.00%
01-6120-6400	Show-Me Courts Expense	0.00	0.00		0.00	
01-6120-6413	Court Supplies	0.00	0.00		0.00	
01-6120-6429	IT Services	0.00	148.31		0.00	-100.00%
01-6120-6431	Computer System-Hardware/	0.00	0.00		0.00	
01-6120-6437	Employee Drug Screening	0.00	0.00		0.00	
01-6120-6451	Dues and Training	0.00	0.00		0.00	
01-6120-6464	Telephone	0.00	0.00		0.00	
01-6120-6500	Misc Court Expense In-Out	0.00	0.00		0.00	
01-6120-6501	Court Bond Reconciliation	0.00	0.00		0.00	
01-6120-6502	Credit Card Fees	0.00	0.00		0.00	
01-6120-6503	Misc Court Expense/Subpoena	0.00	0.00		0.00	
<b>TOTAL COURT</b>		31,509	29,764.66	-5.54%	27,600.00	-7.27%

## Community Development Expenses

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>COMMUNITY DEVELOPMENT DEPT EXPENDITURES</b>						
01-6130-6110	Salaries Full Time	55,432.00	54,621.00	-1.46%	56,384.00	3.23%
01-6130-6112	Salaries Part Time	0.00	0.00		0.00	
01-6130-6118	Social Security	4,434.56	4,434.56	0.00%	4,510.72	1.72%
01-6130-6120	Unemployment Insurance	35.20	26.00	-26.14%	25.08	-3.54%
01-6130-6122	Health Insurance	8,948.40	8,741.88	-2.31%	8,814.00	0.82%
01-6130-6160	Retirement	8,037.64	7,882.44	-1.93%	8,795.90	11.59%
01-6130-6161	Health Insurance Subsidy Payment	0.00	0.00		0.00	
01-6130-6262	City Attorney/Legal	0.00	0.00		0.00	
01-6130-6267	Consulting Fees	0.00	0.00		0.00	
01-6130-6412	Office Supplies	150.00	50.00	-66.67%	50.00	0.00%
01-6130-6413	Postage	50.00	50.00	0.00%	50.00	0.00%
01-6130-6416	Miscellaneous	50.00	25.00	-50.00%	25.00	0.00%
01-6130-6418	Uniforms	75.00	75.00	0.00%	50.00	-33.33%
01-6130-6419	Mapping	0.00	0.00		5,000.00	
01-6130-6421	Planning Permits	0.00	0.00		0.00	
01-6130-6422	ADS & Notices	250.00	250.00	0.00%	250.00	0.00%
01-6130-6424	Plan Review Services	0.00	0.00		0.00	
01-6130-6429	IT Services	500.00	200.00	-60.00%	300.00	50.00%
01-6130-6431	Computer System-Hardware/Sftwre	500.00	500.00	0.00%	500.00	0.00%
01-6130-6432	Conference & Seminars	350.00	450.00	28.57%	350.00	-22.22%
01-6130-6436	Dues & Contributions	550.00	2,885.00	424.55%	385.00	-86.66%
01-6130-6437	Employee Drug Screening	40.00	40.00	0.00%	40.00	0.00%
01-6130-6444	Medical	0.00	0.00		0.00	
01-6130-6449	Recruitment	0.00	0.00		0.00	
01-6130-6451	Training	350.00	777.54	122.15%	600.00	-22.83%
01-6130-6464	Telephone	1,680.00	1,680.00	0.00%	1,680.00	0.00%
01-6130-6514	Vehicle Fuel	1,400.00	950.00	-32.14%	1,100.00	15.79%
01-6130-6516	Vehicle Maintenance	250.00	250.00	0.00%	400.00	60.00%
01-6130-6520	Vehicles	5,000.00	5,025.00	0.50%	5,025.00	0.00%
01-6130-6710	Equipment	80.00	80.00	0.00%	250.00	212.50%
<b>TOTAL COMMUNITY DEVELOPMENT</b>		88,163	88,993.42	0.94%	94,584.70	6.28%

# Transportation Fund – Review of Revenue and Expenses

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>02 -TRANSPORTION FUND SUMMARY</b>						
<b>TOTAL REVENUES</b>		1,441,915	1,714,399	18.90%	1,814,318	5.83%
<b>TOTAL EXPENDITURES</b>		1,262,619	1,520,710	20.44%	1,656,223	8.91%
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		179,295.74	193,689.27	8.03%	158,094.61	-18.38%

## Transportation Fund Revenues

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>TRANSPORTATION REVENUES</b>						
02-5200-5106	Transportation Sales Tax	1,031,999.55	995,553.14	-3.53%	1,005,508.67	1.00%
02-5200-5192	Gas Tax	65,000.00	88,371.20	35.96%	70,000.00	-20.79%
02-5200-5194	Motor Vehicle Sales Tax	23,000.00	23,734.47	3.19%	24,000.00	1.12%
02-5200-5205	Special Event Revenue	250.00	166.60	-33.36%	250.00	50.06%
02-5200-5316	Use Tax Revenue	0.00	0.00			
02-5200-5410	Motor Vehicle Fees	9,900.00	9,501.39	-4.03%	9,000.00	-5.28%
02-5200-5415	Road District Reimbursemt	2,500.00	3,871.31	54.85%	3,000.00	-22.51%
02-5200-5416	Excavation Permit Fee	650.00	250.00	-61.54%	650.00	160.00%
02-5200-5417	Right of Way Lease Payment	4,215.00	6,384.71	51.48%	6,384.00	-0.01%
02-5200-5420	Street Renaming Fees	0.00	0.00			
02-5200-5430	Banner Installation Fees	400.00	525.00	31.25%	425.00	-19.05%
02-5200-5521	Surplus Property	500.00	4,625.00	825.00%	2,600.00	-43.78%
02-5200-5890	Carry Over	0.00	0.00		0.00	
02-5200-5900	Transfers From	278,000.00	480,000.00	72.66%	655,000.00	36.46%
02-5200-5910	Interest Income	10,000.00	43,107.05	331.07%	22,000.00	-48.96%
02-5200-5913	Trash Pick Up	15,000.00	15,000.00	0.00%	15,000.00	0.00%
02-5200-5915	ARPA Funds	0.00	0.00		0.00	
02-5200-5918	Beautification Donation	0.00	0		0	
02-5200-5920	Miscellaneous Income	500.00	680.00	36.00%	500.00	-26.47%
02-5200-5921	Insurance Proceeds	0.00	42,629.63		0.00	-100.00%
02-5200-5923	Insurance Premium Refund	0.00	0.00		0.00	
02-5200-5924	Recycling	0.00	0.00		0.00	
02-5200-5925	Legal Fees Reimbursed	0.00	0.00			
02-5200-5963	Misc Grant Income				0.00	
<b>TOTAL TRANSPORTATION REVENUE</b>		1,441,914.55	1,714,399.50	18.90%	1,814,317.67	5.83%

## Transportation Fund Expenses

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>TRANSPORTATION EXPENDITURES</b>						
02-6200-6110	Salaries Full Time	207,470.68	<b>208,057.08</b>	<b>0.28%</b>	<b>210,105.48</b>	<b>0.98%</b>
02-6200-6112	Salaries Part Time	40,000.00	<b>14,790.56</b>	<b>-63.02%</b>	<b>28,000.00</b>	<b>89.31%</b>
02-6200-6114	Salaries Overtime	10,000.00	<b>10,000.00</b>	<b>0.00%</b>	<b>10,000.00</b>	<b>0.00%</b>
02-6200-6118	Social Security	16,597.65	<b>18,627.81</b>	<b>12.23%</b>	<b>19,186.65</b>	<b>3.00%</b>
02-6200-6120	Unemployment Insurance	316.80	<b>180.00</b>	<b>-43.18%</b>	<b>200.00</b>	<b>11.11%</b>
02-6200-6122	Health Insurance	28,336.60	<b>28,336.60</b>	<b>0.00%</b>	<b>24,974.36</b>	<b>-11.87%</b>
02-6200-6160	Retirement	31,315.75	<b>31,983.72</b>	<b>2.13%</b>	<b>32,596.24</b>	<b>1.92%</b>
02-6200-6161	Health Insurance Subsidy	3,273.84	<b>3,273.84</b>	<b>0.00%</b>	<b>5,533.36</b>	<b>69.02%</b>
02-6200-6262	City Attorney/Legal	0.00	<b>0.00</b>			
02-6200-6270	Engineering Services	5,000.00	<b>2,500.00</b>	<b>-50.00%</b>	<b>12,000.00</b>	<b>380.00%</b>
02-6200-6291	Public Relations	0.00	<b>0.00</b>		<b>10,000.00</b>	
02-6200-6330	Work Comp Insurance	20,000.00	<b>15,557.57</b>	<b>-22.21%</b>	<b>22,000.00</b>	<b>41.41%</b>
02-6200-6334	Liability & Property Insurance	17,455.17	<b>16,038.99</b>	<b>-8.11%</b>	<b>19,000.00</b>	<b>18.46%</b>
02-6200-6410	Building Supplies	1,000.00	<b>1,100.00</b>	<b>10.00%</b>	<b>1,000.00</b>	<b>-9.09%</b>
02-6200-6411	Building Replacement	0.00	<b>0.00</b>		<b>0.00</b>	
02-6200-6412	Office Supplies	500.00	<b>250.00</b>	<b>-50.00%</b>	<b>400.00</b>	<b>60.00%</b>
02-6200-6414	Building Maintenance	2,000.00	<b>2,000.00</b>	<b>0.00%</b>	<b>2,200.00</b>	<b>10.00%</b>
02-6200-6416	Miscellaneous	0.00	<b>0.00</b>			
02-6200-6418	Uniforms	1,400.00	<b>2,000.00</b>	<b>42.86%</b>	<b>1,500.00</b>	<b>-25.00%</b>
02-6200-6420	Safety Equipment	1,200.00	<b>1,000.00</b>	<b>-16.67%</b>	<b>1,400.00</b>	<b>40.00%</b>
02-6200-6422	ADS & Notices	1,000.00	<b>600.00</b>	<b>-40.00%</b>	<b>800.00</b>	<b>33.33%</b>
02-6200-6426	Tools	1,000.00	<b>1,600.00</b>	<b>60.00%</b>	<b>1,300.00</b>	<b>-18.75%</b>
02-6200-6429	IT Services	1,000.00	<b>300.00</b>	<b>-70.00%</b>	<b>650.00</b>	<b>116.67%</b>
02-6200-6431	Computer System-Hardware/Sftwre	2,100.00	<b>2,500.00</b>	<b>19.05%</b>	<b>2,500.00</b>	<b>0.00%</b>
02-6200-6437	Employee Drug Screening	750.00	<b>750.00</b>	<b>0.00%</b>	<b>630.00</b>	<b>-16.00%</b>

## Transportation Expenses, Continued

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
02-6200-6438	Insurance	0.00	0.00		0.00	
02-6200-6439	Rental Equipment	3,000.00	1,200.00	-60.00%	2,000.00	66.67%
02-6200-6440	Leased Equipment	23,325.00	53,601.00	129.80%	0.00	-100.00%
02-6200-6444	Medical	250.00	250.00	0.00%	250.00	0.00%
02-6200-6449	Recruitment	2,800.00	2,800.00	0.00%	2,800.00	0.00%
02-6200-6451	Training	1,500.00	1,750.00	16.67%	2,000.00	14.29%
02-6200-6453	Beautification	5,000.00	20,000.00	300.00%	20,000.00	0.00%
02-6200-6454	Routine Streets	60,000.00	92,000.00	53.33%	85,000.00	-7.61%
02-6200-6455	Street Signs	4,200.00	2,700.00	-35.71%	3,000.00	11.11%
02-6200-6456	Propane	3,600.00	3,600.00	0.00%	3,600.00	0.00%
02-6200-6457	Street Improvements	278,000.00	282,002.75	1.44%	655,000.00	132.27%
02-6200-6462	Electric	2,000.00	2,000.00	0.00%	2,000.00	0.00%
02-6200-6464	Telephone	3,000.00	3,000.00	0.00%	3,000.00	0.00%
02-6200-6468	Street Lights	57,500.00	57,500.00	0.00%	60,000.00	4.35%
02-6200-6469	Administration Fees	15,000.00	15,000.00	0.00%	15,000.00	0.00%
02-6200-6478	Public Restrooms	0.00	0.00		25,000.00	
02-6200-6514	Vehicle Fuel	20,000.00	12,500.00	-37.50%	20,000.00	60.00%
02-6200-6515	Vehicle Maintenance	8,000.00	8,000.00	0.00%	8,000.00	0.00%
02-6200-6517	Vehicle Repair	1,500.00	9,500.00	533.33%	2,500.00	-73.68%
02-6200-6520	Vehicles	17,500.00	11,500.00	-34.29%	11,500.00	0.00%
02-6200-6612	Equipment Maintenance	5,000.00	6,500.00	30.00%	12,000.00	84.62%
02-6200-6613	Equipment Repair	8,500.00	14,000.00	64.71%	12,000.00	-14.29%
02-6200-6614	Radios	250.00	250.00	0.00%	250.00	0.00%
02-6200-6710	Equipment	13,000.00	221,632.99	1604.87%	5,000.00	-97.74%
02-6200-6716	Leased Parking	12.00	12.00	0.00%	12.00	0.00%
02-6200-6722	Building Improvements	1,000.00	1,000.00	0.00%	1,000.00	0.00%
02-6200-6723	Reserve CD	100,000.00	100,000.00	0.00%	60,000.00	-40.00%
02-6200-6811	TIF Sales Tax	226,874.07	226,874.07	0.00%	229,142.81	1.00%
02-6200-6813	HSB TIF Sales Tax	10,091.25	10,091.25	0.00%	10,192.16	1.00%
02-6200-6950	ARPA Expense	0.00	0.00		0.00	
<b>TOTAL TRANSPORTATION EXPENSE</b>		1,262,618.81	1,520,710.23	20.44%	1,656,223.06	8.91%

## Capital Improvement Fund – Review of Revenue and Expenses

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>07-SEWER CAPITAL IMPROVEMENT FUND SUMMARY</b>						
<b>TOTAL REVENUES</b>		2,923,999	3,697,120	26.44%	2,800,503	-24.25%
<b>TOTAL EXPENDITURES</b>		2,481,376	3,559,566	43.45%	2,778,535	-21.94%
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		442,623.34	137,553.81	-68.92%	21,968.57	-84.03%

### Capital Improvement Fund Revenues

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>SEWER CAPITAL IMPRV REVENUES</b>						
07-5700-5181	Capt'l Improvement Sales Tax	2,063,999.32	1,991,106.25	-3.53%	2,084,639.31	4.70%
07-5700-5900	Transfer From	0.00	0.00		0.00	
07-5700-5909	UMB Interest Income on COP	0.00	66,026.93		55,000.00	-16.70%
07-5700-5910	Interest Income	30,000.00	103,623.20	245.41%	65,000.00	-37.27%
07-5700-5911	Carry Over	830,000.00	1,484,093.37	78.81%	397,000.00	-73.25%
07-5700-5950	series 2023 bond proceeds	0.00	0.00		0.00	
07-5700-5920	Miscellaneous Income	0.00	52,269.81		0.00	-100.00%
07-5700-5963	Misc. Grant Income				198,864.00	
<b>TOTAL CAPITAL IMPROVEMENT REVENUE</b>		2,923,999	3,697,119.56	26.44%	2,800,503.31	-24.25%

## Capital Improvement Fund Expenses

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>SEWER CAPITAL IMPRV EXPENDITURES</b>						
07-6700-6270	Engineering Services	30,000.00	80,000.00	166.67%	65,000.00	-18.75%
07-6700-6271	Legal and Professional	0.00	0.00		0.00	
07-6700-6272	Financial Consulting	0.00	0.00			
07-6700-6458	Osage Nat'l TIF Sales Tax	0.00	0.00			
07-6700-6472	MAMU P & I Payment	0.00	0.00			
07-6700-6650	Lift Stations	100,000.00	71,000.00	-29.00%	75,000.00	5.63%
07-6700-6715	Bank Fees	0.00	0.00		0.00	
07-6700-6750	Sewer Capital Impr Reserves	75,000.00	100,000.00	33.33%	35,000.00	-65.00%
07-6700-6758	Capital Improvements	530,000.00	660,000.00	24.53%	270,000.00	-59.09%
07-6700-6759	Sewer Extensions	50,000.00	0.00	-100.00%	500,000.00	
07-6700-6760	Water Extensions	50,000.00	0.00	-100.00%	400,000.00	
07-6700-6761	Street Improvements	0.00	223,588.50		0.00	-100.00%
07-6700-6763	Street Projects (COPS)	830,000.00	1,522,523.97	83.44%	0.00	-100.00%
	treatment plant cip reserve		90,000.00		20,000.00	-77.78%
	treatment plant cip				60,000.00	
07-6700-6850	Other Grant Expense				535,000.00	
07-6700-6900	Transfer To	0.00	120.30		0.00	-100.00%
07-6700-6910	Audit Expense	0.00	0.00		0.00	
07-6700-6935	Series 2023 COP Debt Payment	350,500.00	346,457.00	-1.15%	348,000.00	0.45%
07-6700-6942	Series 2010 Sewer Bond	0.00	0.00			
07-6700-6943	TIF Sales Tax	450,802.28	450,802.28	0.00%	455,310.30	1.00%
07-6700-6945	HSB TIF Sales Tax	15,073.70	15,073.70	0.00%	15,224.44	1.00%
<b>TOTAL CAPITAL IMPROVEMENT EXPENSE</b>		2,481,376	3,559,565.75	43.45%	2,778,534.74	-21.94%



## **ENTERPRISE FUNDS**



# Sewer Operating Fund- Review of Revenue and Expenses

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>03 -SEWER FUND SUMMARY</b>						
<b>TOTAL REVENUES</b>		1,650,009	1,679,873	1.81%	1,674,498	-0.32%
<b>TOTAL EXPENDITURES</b>		1,614,423	1,594,189	-1.25%	1,663,828	4.37%
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>35,586.33</b>	<b>85,683.70</b>	<b>140.78%</b>	<b>10,669.27</b>	<b>-87.55%</b>

## Sewer Operating Fund Revenues

			2025 Yr End			% Change from
<b>UTILITY SEWER REVENUES</b>						
03-5300-5106	Sewer Operations Sales Tax	515,999.19	515,999.19	0.00%	521,159.18	1.00%
03-5300-5205	Special Event Revenue	400.00	210.00	-47.50%	250.00	19.05%
03-5300-5408	Pump Maintenance Fees	62,000.00	62,000.00	0.00%	62,000.00	0.00%
03-5300-5415	Grinder Pump Fee	150.00	150.00	0.00%	150.00	0.00%
03-5300-5420	Sewer Hook Up Fees	13,000.00	8,000.00	-38.46%	16,000.00	100.00%
03-5300-5425	Sewer User Fees	800,800.00	800,800.00	0.00%	813,532.72	1.59%
03-5300-5430	Trash Service	218,360.00	218,360.00	0.00%	224,910.80	3.00%
03-5300-5436	Sewer Inspection Fee	400.00	300.00	-25.00%	300.00	0.00%
03-5300-5437	FOG Discharge Permit	2,000.00	2,000.00	0.00%	2,000.00	0.00%
03-5300-5440	Credit Card Fees	5,000.00	8,376.61	67.53%	6,200.00	-25.98%
03-5300-5521	Surplus Property	250.00	6,100.00	2340.00%	0.00	-100.00%
03-5300-5900	Transfers From	0.00	0.00		0.00	
03-5300-5905	Returned Check Fee	200.00	600.00	200.00%	200.00	-66.67%
03-5300-5910	Interest Income	22,000.00	53,297.15	142.26%	26,000.00	-51.22%
03-5300-5915	Grinder Package Sales	8,500.00	8,500.00	0.00%	6,500.00	-23.53%
03-5300-5920	Miscellaneous Income	250.00	309.00	23.60%	100.00	-67.64%
03-5300-5925	Legal Fees Reimbursed	0.00	0.00		0.00	
03-5300-5963	Miscellaneous Grant Income	0.00	0.00		0.00	
03-5300-5990	Carry Over	0.00	0.00		0.00	
03-5300-5991	Insurance Premium Refund	0.00	0.00		0.00	
03-5300-5992	Scrap Metal	700.00	700.00	0.00%	700.00	0.00%
03-5300-5993	Insurance Proceeds	0.00	0.00		0.00	
<b>TOTAL UTILITY REVENUE</b>		<b>1,650,009</b>	<b>1,685,701.95</b>	<b>2.16%</b>	<b>1,680,002.70</b>	<b>-0.34%</b>

## Sewer Operating Fund Expenses

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>UTILITY SEWER EXPENDITURES</b>						
03-6300-6110	Salaries Full Time	306,580.52	317,710.44	3.63%	332,783.06	4.74%
03-6300-6112	Salaries Part Time	15,000.00	15,000.00	0.00%	16,500.00	10.00%
03-6300-6114	Salaries Overtime	6,500.00	8,200.00	26.15%	7,000.00	-14.63%
03-6300-6118	Social Security	24,526.44	27,272.84	11.20%	28,091.02	3.00%
03-6300-6120	Unemployment Insurance	352.00	352.00	0.00%	375.00	6.53%
03-6300-6122	Health Insurance	56,246.92	55,907.16	-0.60%	54,340.00	-2.80%
03-6300-6123	Health Ins Lump-Sum Invest	20,000.00	0.00	-100.00%	0.00	
03-6300-6160	Retirement	45,179.18	48,298.92	6.91%	50,178.31	3.89%
03-6300-6262	City Attorney/Legal	0.00	0.00		0.00	
03-6300-6270	Engineering Services	0.00	0.00		0.00	
03-6300-6291	Public Relations	0.00	0.00		10,000.00	
03-6300-6330	Work Comp Insurance	28,000.00	16,553.83	-40.88%	28,000.00	69.15%
03-6300-6334	Liability Insurance	37,807.17	33,619.09	-11.08%	41,000.00	21.95%
03-6300-6410	Building Supplies	500.00	800.00	60.00%	500.00	-37.50%
03-6300-6411	Property Acquisition	0.00	0.00		0.00	
03-6300-6412	Office Supplies	450.00	200.00	-55.56%	300.00	50.00%
03-6300-6413	Postage Expense	75.00	75.00	0.00%	75.00	0.00%
03-6300-6414	Building Maintenance	1,200.00	900.00	-25.00%	1,200.00	33.33%
03-6300-6416	Miscellaneous	100.00	100.00	0.00%	100.00	0.00%
03-6300-6417	Buidling Demolition	0.00	0.00		0.00	
03-6300-6418	Uniforms	1,400.00	1,000.00	-28.57%	1,100.00	10.00%
03-6300-6420	Safety Equipment	750.00	750.00	0.00%	750.00	0.00%
03-6300-6422	ADS & Notices	700.00	700.00	0.00%	500.00	-28.57%
03-6300-6424	Sewer Supplies	60,000.00	55,000.00	-8.33%	58,500.00	6.36%
03-6300-6428	Tools	1,650.00	1,000.00	-39.39%	1,500.00	50.00%
03-6300-6429	IT Services	1,500.00	400.00	-73.33%	800.00	100.00%
03-6300-6431	Computer System-Hardware/	14,000.00	14,000.00	0.00%	14,000.00	0.00%
03-6300-6436	Dues & Contributions	2,500.00	2,500.00	0.00%	2,500.00	0.00%
03-6300-6437	Employee Drug Screening	400.00	400.00	0.00%	530.00	32.50%
03-6300-6439	Rental Equipment	500.00	1,000.00	100.00%	3,500.00	250.00%
03-6300-6440	Leased Equipment	68,200.00	68,200.00	0.00%	68,200.00	0.00%
03-6300-6444	Medical	35,000.00	35,000.00	0.00%	0.00	-100.00%
03-6300-6449	Recruitment	2,800.00	2,800.00	0.00%	2,800.00	0.00%
03-6300-6451	Training	1,500.00	1,500.00	0.00%	2,000.00	33.33%
03-6300-6455	Treatment Plant	109,000.00	109,000.00	0.00%	116,000.00	6.42%
03-6300-6456	Propane	3,200.00	3,200.00	0.00%	3,200.00	0.00%
03-6300-6462	Electric	1,500.00	1,500.00	0.00%	1,500.00	0.00%

## Sewer Operating Fund Expenses, Continued

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
03-6300-6464	Telephone	2,700.00	2,700.00	0.00%	2,700.00	0.00%
03-6300-6470	Administration Fees	275,000.00	275,000.00	0.00%	275,000.00	0.00%
03-6300-6474	Sewer Electric Pumps	86,000.00	86,000.00	0.00%	86,000.00	0.00%
03-6300-6491	Trash Expense	218,360.00	218,360.00	0.00%	224,910.00	3.00%
03-6300-6514	Vehicle Fuel	18,000.00	17,000.00	-5.56%	18,000.00	5.88%
03-6300-6516	Vehicle Maintenance	5,000.00	5,000.00	0.00%	6,500.00	30.00%
03-6300-6517	Vehicle Repair	1,000.00	1,000.00	0.00%	1,200.00	20.00%
03-6300-6520	Vehicles	53,000.00	56,294.13	6.22%	83,500.00	48.33%
03-6300-6612	Equipment Maintenance	1,000.00	1,700.00	70.00%	1,400.00	-17.65%
03-6300-6613	Equipment Repair	4,000.00	8,000.00	100.00%	6,400.00	-20.00%
03-6300-6614	Radio Repair	250.00	250.00	0.00%	250.00	0.00%
03-6300-6651	Lift Station Monitoring	3,500.00	0.00	-100.00%	0.00	
03-6300-6652	Sewer Line Repair	4,000.00	4,000.00	0.00%	4,000.00	0.00%
03-6300-6654	Recycling	0.00	0.00		0.00	
03-6300-6710	Equipment	2,500.00	1,500.00	-40.00%	2,000.00	33.33%
03-6300-6721	Sewer Lien Expense	0.00	0.00		0.00	
03-6300-6722	Building Improvements	1,800.00	750.00	-58.33%	1,000.00	33.33%
03-6300-6724	Facility Needs Assessment	0.00	0.00		0.00	
03-6300-6750	Sewer Reserves	15,000.00	15,000.00	0.00%	15,000.00	0.00%
03-6300-6752	Misc Grant Expense	0.00	0.00		0.00	
03-6300-6755	HH NID Interest Expense	0.00	0.00		0.00	
03-6300-6756	HH NID Payment	0.00	0.00		0.00	
03-6300-6757	Missouri One Call	850.00	850.00	0.00%	850.00	0.00%
03-6300-6764	Locks / Seals	1,200.00	1,200.00	0.00%	1,200.00	0.00%
03-6300-6910	Sewer Inventory	0.00	0.00		0.00	
03-6300-6915	Grinder Pumps-Commercial	30,000.00	28,000.00	-6.67%	30,000.00	7.14%
03-6300-6916	Grinder Pumps- Residential	30,000.00	15,000.00	-50.00%	30,000.00	100.00%
03-6300-6920	Annual Sewer Connect	2,100.00	2,100.00	0.00%	2,000.00	-4.76%
03-6300-6943	Utility Relocation	0.00	0.00		0.00	
03-6300-6946	Credit Card Fees	5,000.00	24,500.00	390.00%	18,000.00	-26.53%
03-6300-6948	HSB TIF Sales Tax	5,045.63	5,045.63	0.00%	5,096.09	1.00%
03-6300-6993	Misc Insurance Claim Expense	2,000.00	2,000.00	0.00%	1,000.00	-50.00%
<b>TOTAL UTILITY EXPENSE</b>		1,614,423	1,594,189.04	-1.25%	1,663,828.48	4.37%

## Water Operating Fund – Review of Revenue and Expenses

	2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>04 -WATER FUND SUMMARY</b>					
<b>TOTAL REVENUES</b>	763,279	960,667	25.86%	958,193	-0.26%
<b>TOTAL EXPENDITURES</b>	758,187	713,974	-5.83%	843,924	18.20%
<b>REVENUE OVER/(UNDER)EXPENDITURES</b>	5,092.41	246,693.00	4744.33%	114,269.20	-53.68%

## Water Operating Fund Revenues

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>WATER REVENUES</b>						
04-5400-5205	Special Event Revenue	350.00	350.00	0.00%	300.00	-14.29%
04-5400-5400	Reconnect Fees	1,200.00	1,200.00	0.00%	1,200.00	0.00%
04-5400-5410	Water Hook Up Fee	30,000.00	26,000.00	-13.33%	28,000.00	7.69%
04-5400-5411	Water Leak Shut Off	0.00	200.00		0.00	-100.00%
04-5400-5412	Water Meter Testing	0.00	0.00		0.00	
04-5400-5413	Second Meter Re-Read	0.00	0.00		0.00	
04-5400-5414	Fireline Hook-Up	0.00	0.00		0.00	
04-5400-5415	Hydrant Usage	1,000.00	600.00	-40.00%	750.00	25.00%
04-5400-5416	Primacy Fee Collection Fees	135.00	135.00	0.00%	135.00	0.00%
04-5400-5420	Credit Card Fees	0.00	0.00		0.00	
04-5400-5435	Water User Fees	720,144.00	900,180.00	25.00%	913,682.70	1.50%
04-5400-5436	Water Sales Tax Discount	525.00	700.00	33.33%	700.00	0.00%
04-5400-5437	Landlord Shut Off Fee	50.00	50.00	0.00%	50.00	0.00%
04-5400-5438	Water Tap Fee	0.00	0.00		0.00	
04-5400-5439	Red Tag Fee	1,000.00	1,600.00	60.00%	1,200.00	-25.00%
04-5400-5521	Surplus Property					
04-5400-5900	Transfers From	0.00	120.30		0.00	-100.00%
04-5400-5905	Returned Check Fee	0.00	0.00		0.00	
04-5400-5907	\$25 Service Fee	75.00	75.00	0.00%	75.00	0.00%
04-5400-5910	Interest Income	8,000.00	29,356.97	266.96%	12,000.00	-59.12%
04-5400-5920	Miscellaneous Income	800.00	100.00	-87.50%	100.00	0.00%
04-5400-5921	Carry Over	0.00	0.00		0.00	
04-5400-5922	Water Bond Carry Over	0.00	0.00		0.00	
04-5400-5923	Insurance Premium Refund	0.00	0.00		0.00	
04-5400-5924	Water Bond Proceeds- moved to ...5900	0.00	0.00		0.00	
04-5400-5925	DNR Grant Reimbursement	0.00	0.00		0.00	
04-5400-5926	Recycling	0.00	0.00		0.00	
<b>TOTAL WATER REVENUE</b>		763,279	960,667.27	25.86%	958,192.70	-0.26%

## Water Operating Fund Expenses

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
04-6400-6110	Salaries Full Time	198,340.44	199,724.44	0.70%	173,501.22	-13.13%
04-6400-6112	Salaries Part Time	0.00	0.00		0.00	
04-6400-6114	Salaries Overtime	6,500.00	6,500.00	0.00%	7,200.00	10.77%
04-6400-6118	Social Security	15,867.24	16,497.96	3.97%	16,992.89	3.00%
04-6400-6120	Unemployment Insurance	140.80	140.80	0.00%	150.00	6.53%
04-6400-6122	Health Insurance	38,776.40	27,474.84	-29.15%	30,849.00	12.28%
04-6400-6160	Retirement	29,484.36	22,223.64	-24.63%	28,189.39	26.84%
04-6400-6161	Health Insurance Subsidy	0.00	0.00		0.00	
04-6400-6262	City Attorney/ Legal	0.00	0.00		0.00	
04-6400-6263	Financial Consultant	1,000.00	250.00	-75.00%	250.00	0.00%
04-6400-6270	Engineering Services	0.00	0.00		100,000.00	
04-6400-6291	Public Relations	0.00	0.00		7,500.00	
04-6400-6330	Work Comp Insurance	17,000.00	11,614.94	-31.68%	18,000.00	54.97%
04-6400-6334	Liability & Property Insurance	30,306.35	25,726.65	-15.11%	35,000.00	36.05%
04-6400-6410	Building Supplies	500.00	750.00	50.00%	1,000.00	33.33%
04-6400-6412	Office Supplies	450.00	200.00	-55.56%	300.00	50.00%
04-6400-6414	Building Maintenance	1,000.00	1,100.00	10.00%	1,200.00	9.09%
04-6400-6415	Codification	0.00	0.00		0.00	
04-6400-6416	Miscellaneous	350.00	350.00	0.00%	200.00	-42.86%
04-6400-6418	Uniforms	1,000.00	750.00	-25.00%	1,000.00	33.33%
04-6400-6420	Safety Equipment	500.00	500.00	0.00%	650.00	30.00%
04-6400-6422	Ads & Notices	500.00	500.00	0.00%	350.00	-30.00%
04-6400-6425	Water Supplies	47,000.00	38,500.00	-18.09%	44,000.00	14.29%
04-6400-6428	Tools	850.00	650.00	-23.53%	850.00	30.77%
04-6400-6429	IT Services	4,000.00	4,800.00	20.00%	1,600.00	-66.67%
04-6400-6431	Computer System	11,500.00	11,500.00	0.00%	12,000.00	4.35%
04-6400-6436	Dues & Contributions	1,250.00	2,000.00	60.00%	2,000.00	0.00%
04-6400-6437	Employee Drug Screening	350.00	350.00	0.00%	470.00	34.29%
04-6400-6438	Insurance	0.00	0.00		0.00	
04-6400-6439	Rental Equipment	0.00	0.00		0.00	
04-6400-6440	Leased Equipment	9,096.00	9,096.00	0.00%	9,096.00	0.00%
04-6400-6444	Medical	325.00	325.00	0.00%	325.00	0.00%
04-6400-6449	Recruitment	1,400.00	1,400.00	0.00%	1,400.00	0.00%
04-6400-6451	Training	700.00	700.00	0.00%	1,000.00	42.86%
04-6400-6456	Propane	2,000.00	2,000.00	0.00%	2,000.00	0.00%

## Water Operating Fund Expenses, Continued

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
04-6400-6464	Telephone	4,100.00	4,100.00	0.00%	4,100.00	0.00%
04-6400-6470	Administrative Fees	113,000.00	113,000.00	0.00%	113,000.00	0.00%
04-6400-6475	Water Electric Pumps	48,000.00	48,000.00	0.00%	48,000.00	0.00%
04-6400-6491	Refund	0.00	0.00		0.00	
04-6400-6495	Water Testing	250.00	100.00	-60.00%	250.00	150.00%
04-6400-6514	Vehicle Fuel	15,000.00	13,000.00	-13.33%	16,500.00	26.92%
04-6400-6516	Vehicle Maintenance	3,500.00	3,500.00	0.00%	3,800.00	8.57%
04-6400-6517	Vehicle Repair	2,000.00	2,000.00	0.00%	2,000.00	0.00%
04-6400-6520	Vehicles	40,500.00	36,900.00	-8.89%	40,000.00	8.40%
04-6400-6612	Equipment Maintenance	2,750.00	2,750.00	0.00%	3,000.00	9.09%
04-6400-6613	Equipment Repair	2,200.00	2,300.00	4.55%	2,500.00	8.70%
04-6400-6614	Radio Equipment	0.00	0.00			
04-6400-6653	Water Line Repair	6,000.00	6,000.00	0.00%	6,000.00	0.00%
04-6400-6710	Equipment	16,000.00	10,000.00	-37.50%	12,000.00	20.00%
04-6400-6715	Bank Fees	0.00	0.00		0.00	
04-6400-6720	Returned Check Clearing	0.00	0.00		0.00	
04-6400-6722	Building Improvements	0.00	0.00		0.00	
04-6400-6724	Facility Needs Assessment	0.00	0.00		0.00	
04-6400-6757	Missouri One Call	700.00	700.00	0.00%	700.00	0.00%
04-6400-6762	Water Meters	10,000.00	10,000.00	0.00%	10,000.00	0.00%
04-6400-6763	Water Towers	5,000.00	10,000.00	100.00%	16,000.00	60.00%
04-6400-6764	Locks / Seals	1,000.00	1,000.00	0.00%	1,000.00	0.00%
04-6400-6779	2012 Water District Bond	0.00	0.00		0.00	
04-6400-6800	2012 Water Bond Interest Payment	0.00	0.00		0.00	
04-6400-6801	2012 Water Bond Admin Fee	0.00	0.00		0.00	
04-6400-6802	Water Extensions	0.00	0.00		0.00	
04-6400-6803	Water Bond Audit Disclosure	0.00	0.00		0.00	
04-6400-6804	Water Bond Issue Costs	0.00	0.00		0.00	
04-6400-6805	Water Bond Discount	0.00	0.00		0.00	
04-6400-6815	2023 bond debt payment	68,000.00	65,000.00	-4.41%	68,000.00	4.62%
04-6400-6900	2013 Water District Bond	0.00	0.00		0.00	
04-6400-6901	2013 Water Bond Interest Payment	0.00	0.00		0.00	
04-6400-6902	2013 Water Bond Admin Fee	0.00	0.00		0.00	
04-6400-6911	Water Inventory	0.00	0.00		0.00	
04-6400-6930	Water Reserve Fund	0.00	0.00		0.00	
04-6400-6940	Transfer to	0.00	0.00		0.00	
04-6400-6942	Credit Card Fees	0.00	0.00		0.00	
04-6400-6943	Utility Relocation	0.00	0.00		0.00	
<b>TOTAL WATER EXPENSE</b>		<b>758,187</b>	<b>718,553.97</b>	<b>-5.23%</b>	<b>843,923.50</b>	<b>17.45%</b>



## **ADDITIONAL FUNDS**



## TIF Special Allocation Fund – Review of Revenues and Expenses

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>05 -TIF SPECIAL ALLOCATION FUND SUMMARY</b>						
<b>TOTAL REVENUES</b>		2,253,703	2,261,103	0.33%	2,283,714	1.00%
<b>TOTAL EXPENDITURES</b>		2,260,203	2,260,203	0.00%	2,282,805	1.00%
<b>REVENUE OVER/(UNDER)EXPENDITURES</b>		(6,499.94)	899.94	-113.85%	908.94	1.00%

### TIF Special Allocation Fund Revenues

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>TIF SPECIAL ALLOC REVENUES</b>						
05-5500-5100	Eagles Landing TIF Sales Tax	1,553,981.88	1,553,981.88	0.00%	1,569,521.70	1.00%
05-5500-5101	HSB TIF Sales Tax	41,452.69	41,452.69	0.00%	41,867.22	1.00%
05-5500-5110	Eagles Landing TIF Pilots	347,815.80	347,815.80	0.00%	351,293.96	1.00%
05-5500-5115	Eagles Landing CID Revenue	156,339.30	156,339.30	0.00%	157,902.69	1.00%
05-5500-5116	Eagles Landing CID EATS	156,339.23	156,339.23	0.00%	157,902.62	1.00%
05-5500-5117	HSB CID Revenue	(2,712.93)	0.00	-100.00%	0.00	
05-5500-5118	HSB CID EATS	(2,712.92)	0.00	-100.00%	0.00	
05-5500-5900	Eagles Landing Transfer From	0.00	0.00		0.00	
05-5500-5910	Eagles Landing Interest Income	3,200.00	5,174.03	61.69%	5,225.77	1.00%
05-5500-5911	Eagles Landing TIF Carry Over	0.00	0.00		0.00	
<b>TOTAL SPECIAL ALLOCATION REVENUE</b>		2,253,703	2,261,102.93	0.33%	2,283,713.96	1.00%

### TIF Special Allocation Fund Expenses

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>TIF SPECIAL ALLOC EXPENDITURES</b>						
05-6500-6100	Eagles Landing TIF Expenses	1,974,966.68	1,974,966.68	0.00%	1,994,716.35	1.00%
05-6500-6115	Eagles Landing CID Expense	280,972.21	280,972.21	0.00%	283,781.93	1.00%
05-6500-6116	Eagles Landing CID Admin Fee	4,264.10	4,264.10	0.00%	4,306.74	1.00%
05-6500-6940	Eagles Landing Transfer To	0.00	0.00		0.00	
<b>TOTAL SPECIAL ALLOCATION EXPENSE</b>		2,260,203	2,260,202.99	0.00%	2,282,805.02	1.00%

## NID Fund – Review of Revenues and Expenses

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>06 -NID FUND SUMMARY</b>						
<b>TOTAL REVENUES</b>		11,535	80,339	596.48%	11,298	-85.94%
<b>TOTAL EXPENDITURES</b>		11,535	11,535	0.00%	10,950	-5.07%
<b>REVENUE OVER/(UNDER)EXPENDITURES</b>		0.00	68,804.03		348.17	-99.49%

### NID Fund Revenues

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>NID REVENUES</b>						
06-5600-5101	Osage National Tax	0.00	58,521.54		0.00	-100.00%
06-5600-5115	Knox Point Tax	0.00	0.00			
06-5600-5120	Eagle Crest/Rosco Tax	0.00	0.00			
06-5600-5121	Mockingbird Prop Tax	5,057.17	8,079.50	59.76%	5,057.17	-37.41%
06-5600-5125	Shorewood Prop Tax	3,514.31	4,052.83	15.32%	3,514.31	-13.29%
06-5600-5126	Roscoe NID Tax	0.00	0.00		0.00	
06-5600-5400	Mockingbird Maintenance	31.35	31.35	0.00%	31.35	0.00%
06-5600-5405	Shorewood Maintenance	89.92	89.92	0.00%	89.92	0.00%
06-5600-5898	Transfer From	2,602.25	2,602.25	0.00%	2,602.25	0.00%
06-5600-5910	Osage National Interest	0.00	6,602.92		0.00	-100.00%
06-5600-5914	Eagle Crest/Rosco Interest	0.00	111.92		0.00	-100.00%
06-5600-5920	Misc Income	0.00	0.00		1.00	
06-5600-5921	Mockingbird Interest Income	240.00	246.80	2.83%	1.17	-99.53%
06-5600-5922	Shorewood NID Interest	0.00	0.00		1.00	
<b>TOTAL NID REVENUE</b>		11,535	80,339.03	596.48%	11,298.17	-85.94%

## NID Fund Expenses

		2025 BUDGET	2025 Yr End Projection	% Change	2026 proposed	% Change from 2025 YE
<b>NID EXPENDITURES</b>						
06-6600-6745	Mockingbird P & I Payment	6,805.65	<b>6,805.65</b>	0.00%	<b>6,460.50</b>	<b>-5.07%</b>
06-6600-6746	Shorewood P & I Payment	4,729.35	<b>4,729.35</b>	0.00%	<b>4,489.50</b>	<b>-5.07%</b>
06-6600-6840	Osage Nat'l Bank Fee	0.00	<b>0.00</b>		<b>0.00</b>	
06-6600-6845	Bank Fees	0.00	<b>0.00</b>		<b>0.00</b>	
06-6600-6856	Knox Point P & I Expense	0.00	<b>0.00</b>		<b>0.00</b>	
06-6600-6860	Eagle/Rosco P & I Expense	0.00	<b>0.00</b>		<b>0.00</b>	
06-6600-6870	Osage National P & I Expe	0.00	<b>0.00</b>		<b>0.00</b>	
06-6600-6873	Osage National Audit Disclosure	0.00	<b>0.00</b>		<b>0.00</b>	
06-6600-6900	Transfer To	0.00	<b>0.00</b>		<b>0.00</b>	
<b>TOTAL NID EXPENSE</b>		11,535	<b>11,535.00</b>	0.00%	<b>10,950.00</b>	<b>-5.07%</b>

# APPENDICES





# The Budget Process

The City of Lake Ozark's budget planning process is a carefully structured approach designed to balance fiscal prudence with community needs. The process begins with conservative revenue forecasting, examining sales tax projections and construction trends to ensure realistic financial expectations. Department heads play a critical role by presenting detailed assessments of operational requirements and equipment needs, which allows the city to prioritize essential services while maintaining financial stability.

The Board of Aldermen takes a strategic approach, identifying significant capital projects that can enhance public infrastructure and community services. By carefully evaluating potential investments, they aim to drive operational growth without compromising the city's financial health. Employee benefits are thoroughly reviewed to ensure competitive compensation while maintaining budgetary discipline.

The city administrator and treasurer collaborate to draft a comprehensive budget that reflects both immediate operational needs and long-term strategic goals. This draft is then analyzed by a budget committee consisting of Mayor David Ridgely, Alderman Krista Watts, Alderman Pat Thompson, Sherry Jackson, and Carolyn Berger. Their rigorous review process ensures that each expenditure aligns with the city's fiscal responsibilities and service improvement objectives.

After the committee's recommendation, the Board of Aldermen reviews and adopts the final budget. The process remains flexible, allowing for budget amendments throughout the year to address unexpected revenue changes or emerging community priorities. This approach demonstrates Lake Ozark's commitment to responsive, responsible municipal governance that balances financial constraints with the ongoing development of public services.

# Employee Pay Plan

Pay Grade	Step 1	1A	Step 2	2A	Step 3	3A	Step 4	4A	Step 5	5A	Step 6	6A	Step 7
Grade One	Annual	\$36,254.40	\$36,798.22	\$37,350.19	\$37,910.44	\$38,479.10	\$39,056.29	\$39,642.13	\$40,236.76	\$40,840.31	\$41,452.92	\$42,074.71	\$42,705.83
	Bi-Weekly	\$1,394.40	\$1,415.32	\$1,436.55	\$1,458.09	\$1,479.97	\$1,502.16	\$1,524.70	\$1,547.57	\$1,570.78	\$1,594.34	\$1,618.26	\$1,642.53
	Per Hour	\$17.43	\$17.69	\$17.96	\$18.23	\$18.50	\$18.78	\$19.06	\$19.34	\$19.63	\$19.93	\$20.23	\$20.53
	Overtime	\$26.15	\$26.54	\$26.94	\$27.34	\$27.75	\$28.17	\$28.59	\$29.02	\$29.45	\$29.89	\$30.34	\$30.80
	Annual	\$43,996.62	\$44,656.56	\$45,326.41	\$46,006.31	\$46,696.40	\$47,396.85	\$48,107.80	\$48,829.42	\$49,561.86	\$50,305.29	\$51,059.87	\$51,825.77
	Bi-Weekly	\$1,692.18	\$1,717.56	\$1,743.32	\$1,769.47	\$1,796.02	\$1,822.96	\$1,850.30	\$1,878.05	\$1,906.23	\$1,934.82	\$1,963.84	\$1,993.30
	Per Hour	\$21.15	\$21.47	\$21.79	\$22.12	\$22.45	\$22.79	\$23.13	\$23.48	\$23.83	\$24.19	\$24.55	\$24.92
	Overtime	\$31.73	\$32.20	\$32.69	\$33.18	\$33.68	\$34.18	\$34.69	\$35.21	\$35.74	\$36.28	\$36.82	\$37.37
	Annual	\$36,940.80	\$37,494.91	\$38,057.34	\$38,628.20	\$39,207.62	\$39,795.73	\$40,392.67	\$40,998.56	\$41,613.54	\$42,237.74	\$42,871.31	\$43,514.38
	Bi-Weekly	\$1,420.80	\$1,442.27	\$1,463.74	\$1,485.86	\$1,507.99	\$1,530.77	\$1,553.56	\$1,577.04	\$1,600.52	\$1,624.71	\$1,648.90	\$1,673.82
	Per Hour	\$17.76	\$18.03	\$18.30	\$18.57	\$18.85	\$19.13	\$19.42	\$19.71	\$20.01	\$20.31	\$20.61	\$20.92
	Overtime	\$26.64	\$27.04	\$27.45	\$27.86	\$28.27	\$28.70	\$29.13	\$29.57	\$30.01	\$30.46	\$30.92	\$31.38
	Annual	\$44,829.60	\$45,502.04	\$46,184.57	\$46,877.34	\$47,580.50	\$48,294.21	\$49,018.62	\$49,753.90	\$50,500.21	\$51,257.71	\$52,026.58	\$52,806.98
	Bi-Weekly	\$1,724.22	\$1,750.08	\$1,776.33	\$1,802.97	\$1,830.02	\$1,857.47	\$1,885.33	\$1,913.61	\$1,942.32	\$1,971.45	\$2,001.02	\$2,031.04
Per Hour	\$21.55	\$21.88	\$22.20	\$22.54	\$22.88	\$23.22	\$23.57	\$23.92	\$24.28	\$24.64	\$25.01	\$25.39	
Overtime	\$32.33	\$32.81	\$33.31	\$33.81	\$34.31	\$34.83	\$35.35	\$35.88	\$36.42	\$36.96	\$37.52	\$38.08	
Annual	\$37,689.60	\$38,254.94	\$38,820.29	\$39,402.59	\$39,984.90	\$40,584.67	\$41,184.44	\$41,802.21	\$42,419.98	\$43,056.28	\$43,692.58	\$44,347.96	
Bi-Weekly	\$1,449.60	\$1,471.34	\$1,493.09	\$1,515.48	\$1,537.88	\$1,560.95	\$1,584.02	\$1,607.78	\$1,631.54	\$1,656.01	\$1,680.48	\$1,705.69	
Per Hour	\$18.12	\$18.39	\$18.66	\$18.94	\$19.22	\$19.51	\$19.80	\$20.10	\$20.39	\$20.70	\$21.01	\$21.32	
Overtime	\$27.18	\$27.59	\$28.00	\$28.42	\$28.84	\$29.27	\$29.70	\$30.15	\$30.59	\$31.05	\$31.51	\$31.98	
Annual	\$45,678.40	\$46,363.58	\$47,059.03	\$47,764.92	\$48,481.39	\$49,208.61	\$49,946.74	\$50,695.94	\$51,456.38	\$52,228.23	\$53,011.65	\$53,806.83	
Bi-Weekly	\$1,756.86	\$1,783.21	\$1,809.96	\$1,837.11	\$1,864.67	\$1,892.64	\$1,921.03	\$1,949.84	\$1,979.09	\$2,008.78	\$2,038.91	\$2,069.49	
Per Hour	\$21.96	\$22.29	\$22.62	\$22.96	\$23.31	\$23.66	\$24.01	\$24.37	\$24.74	\$25.11	\$25.49	\$25.87	
Overtime	\$32.94	\$33.44	\$33.94	\$34.45	\$34.96	\$35.49	\$36.02	\$36.56	\$37.11	\$37.66	\$38.23	\$38.80	
Annual	\$43,430.40	\$44,081.86	\$44,733.31	\$45,404.31	\$46,075.31	\$46,766.44	\$47,457.57	\$48,169.43	\$48,881.30	\$49,614.52	\$50,347.74	\$51,102.95	
Bi-Weekly	\$1,670.40	\$1,695.46	\$1,720.51	\$1,746.32	\$1,772.13	\$1,798.71	\$1,825.29	\$1,852.67	\$1,880.05	\$1,908.25	\$1,936.45	\$1,965.50	
Per Hour	\$20.88	\$21.19	\$21.51	\$21.83	\$22.15	\$22.48	\$22.82	\$23.16	\$23.50	\$23.85	\$24.21	\$24.57	
Overtime	\$31.32	\$31.79	\$32.26	\$32.74	\$33.23	\$33.73	\$34.22	\$34.74	\$35.25	\$35.78	\$36.31	\$36.85	
Annual	\$52,636.04	\$53,425.58	\$54,226.97	\$55,040.37	\$55,865.98	\$56,703.97	\$57,554.52	\$58,417.84	\$59,294.11	\$60,183.52	\$61,086.27	\$62,002.57	
Bi-Weekly	\$2,024.46	\$2,054.83	\$2,085.65	\$2,116.94	\$2,148.69	\$2,180.92	\$2,213.64	\$2,246.84	\$2,280.54	\$2,314.75	\$2,349.47	\$2,384.71	
Per Hour	\$25.31	\$25.69	\$26.07	\$26.46	\$26.86	\$27.26	\$27.67	\$28.09	\$28.51	\$28.93	\$29.37	\$29.81	
Overtime	\$37.96	\$38.53	\$39.11	\$39.69	\$40.29	\$40.89	\$41.51	\$42.13	\$42.76	\$43.40	\$44.05	\$44.71	
Annual	\$44,408.00	\$45,074.12	\$45,740.24	\$46,426.34	\$47,112.45	\$47,819.13	\$48,526.82	\$49,233.71	\$49,941.60	\$50,731.32	\$51,481.04	\$52,253.26	
Bi-Weekly	\$1,708.00	\$1,733.62	\$1,759.24	\$1,785.63	\$1,812.02	\$1,839.20	\$1,866.38	\$1,894.37	\$1,922.37	\$1,951.20	\$1,980.04	\$2,009.74	
Per Hour	\$21.35	\$21.67	\$21.99	\$22.32	\$22.65	\$22.99	\$23.33	\$23.68	\$24.03	\$24.39	\$24.75	\$25.12	
Overtime	\$32.03	\$32.51	\$32.99	\$33.48	\$33.98	\$34.48	\$34.99	\$35.52	\$36.04	\$36.59	\$37.13	\$37.68	
Annual	\$53,820.86	\$54,628.17	\$55,447.59	\$56,279.31	\$57,123.50	\$57,980.35	\$58,850.05	\$59,732.80	\$60,628.80	\$61,538.23	\$62,461.30	\$63,398.22	
Bi-Weekly	\$2,070.03	\$2,101.08	\$2,132.60	\$2,164.59	\$2,197.06	\$2,230.01	\$2,263.46	\$2,297.42	\$2,331.88	\$2,366.85	\$2,402.36	\$2,438.39	
Per Hour	\$25.88	\$26.26	\$26.66	\$27.06	\$27.46	\$27.88	\$28.29	\$28.72	\$29.15	\$29.59	\$30.03	\$30.48	
Overtime	\$38.81	\$39.40	\$39.99	\$40.59	\$41.19	\$41.81	\$42.44	\$43.08	\$43.72	\$44.38	\$45.04	\$45.72	
Annual	\$43,430.40	\$44,081.86	\$44,733.31	\$45,404.31	\$46,075.31	\$46,766.44	\$47,457.57	\$48,169.43	\$48,881.30	\$49,614.52	\$50,347.74	\$51,102.95	
Bi-Weekly	\$1,670.40	\$1,695.46	\$1,720.51	\$1,746.32	\$1,772.13	\$1,798.71	\$1,825.29	\$1,852.67	\$1,880.05	\$1,908.25	\$1,936.45	\$1,965.50	
Per Hour	\$20.88	\$21.19	\$21.51	\$21.83	\$22.15	\$22.48	\$22.82	\$23.16	\$23.50	\$23.85	\$24.21	\$24.57	
Overtime	\$31.32	\$31.79	\$32.26	\$32.74	\$33.23	\$33.73	\$34.22	\$34.74	\$35.25	\$35.78	\$36.31	\$36.85	
Annual	\$52,636.04	\$53,425.58	\$54,226.97	\$55,040.37	\$55,865.98	\$56,703.97	\$57,554.52	\$58,417.84	\$59,294.11	\$60,183.52	\$61,086.27	\$62,002.57	
Bi-Weekly	\$2,024.46	\$2,054.83	\$2,085.65	\$2,116.94	\$2,148.69	\$2,180.92	\$2,213.64	\$2,246.84	\$2,280.54	\$2,314.75	\$2,349.47	\$2,384.71	
Per Hour	\$25.31	\$25.69	\$26.07	\$26.46	\$26.86	\$27.26	\$27.67	\$28.09	\$28.51	\$28.93	\$29.37	\$29.81	
Overtime	\$37.96	\$38.53	\$39.11	\$39.69	\$40.29	\$40.89	\$41.51	\$42.13	\$42.76	\$43.40	\$44.05	\$44.71	
Annual	\$44,408.00	\$45,074.12	\$45,740.24	\$46,426.34	\$47,112.45	\$47,819.13	\$48,526.82	\$49,233.71	\$49,941.60	\$50,731.32	\$51,481.04	\$52,253.26	
Bi-Weekly	\$1,708.00	\$1,733.62	\$1,759.24	\$1,785.63	\$1,812.02	\$1,839.20	\$1,866.38	\$1,894.37	\$1,922.37	\$1,951.20	\$1,980.04	\$2,009.74	
Per Hour	\$21.35	\$21.67	\$21.99	\$22.32	\$22.65	\$22.99	\$23.33	\$23.68	\$24.03	\$24.39	\$24.75	\$25.12	
Overtime	\$32.03	\$32.51	\$32.99	\$33.48	\$33.98	\$34.48	\$34.99	\$35.52	\$36.04	\$36.59	\$37.13	\$37.68	
Annual	\$53,820.86	\$54,628.17	\$55,447.59	\$56,279.31	\$57,123.50	\$57,980.35	\$58,850.05	\$59,732.80	\$60,628.80	\$61,538.23	\$62,461.30	\$63,398.22	
Bi-Weekly	\$2,070.03	\$2,101.08	\$2,132.60	\$2,164.59	\$2,197.06	\$2,230.01	\$2,263.46	\$2,297.42	\$2,331.88	\$2,366.85	\$2,402.36	\$2,438.39	
Per Hour	\$25.88	\$26.26	\$26.66	\$27.06	\$27.46	\$27.88	\$28.29	\$28.72	\$29.15	\$29.59	\$30.03	\$30.48	
Overtime	\$38.81	\$39.40	\$39.99	\$40.59	\$41.19	\$41.81	\$42.44	\$43.08	\$43.72	\$44.38	\$45.04	\$45.72	

Grade Six	Annual	Step 1	1A	Step 2	2A	Step 3	3A	Step 4	4A	Step 5	5A	Step 6	6A	Step 7		
	Annual	\$48,526.40	\$49,254.30	\$49,982.19	\$50,731.92	\$51,481.66	\$52,233.88	\$53,026.11	\$53,821.50	\$54,616.89	\$55,436.14	\$56,256.40	\$57,099.23	\$57,943.06		
	Bi-Weekly	\$1,866.40	\$1,894.40	\$1,922.39	\$1,951.23	\$1,980.06	\$2,009.76	\$2,039.47	\$2,070.06	\$2,100.65	\$2,132.16	\$2,163.67	\$2,196.12	\$2,228.58		
	Per Hour	\$23.33	\$23.68	\$24.03	\$24.39	\$24.75	\$25.12	\$25.49	\$25.88	\$26.26	\$26.65	\$27.05	\$27.45	\$27.86		
	Overtime	\$35.00	\$35.52	\$36.04	\$36.59	\$37.13	\$37.68	\$38.24	\$38.81	\$39.39	\$39.98	\$40.57	\$41.18	\$41.79		
		7A	Step 8	8A	Step 9	9A	Step 10	10A	Step 11	11A	Step 12	12A	Step 13	13A	Step 14	
	Annual	\$58,812.21	\$59,694.39	\$60,599.80	\$61,498.65	\$62,421.13	\$63,357.45	\$64,307.81	\$65,272.43	\$66,251.51	\$67,245.29	\$68,253.97	\$69,277.77	\$70,316.94	\$71,371.70	
	Bi-Weekly	\$2,262.01	\$2,295.94	\$2,330.38	\$2,365.33	\$2,400.81	\$2,436.82	\$2,473.38	\$2,510.48	\$2,548.14	\$2,586.36	\$2,625.15	\$2,664.53	\$2,704.50	\$2,745.07	
	Per Hour	\$28.28	\$28.70	\$29.13	\$29.57	\$30.01	\$30.46	\$30.92	\$31.38	\$31.85	\$32.33	\$32.81	\$33.31	\$33.81	\$34.31	
	Overtime	\$42.41	\$43.05	\$43.69	\$44.35	\$45.02	\$45.69	\$46.38	\$47.07	\$47.78	\$48.49	\$49.22	\$49.96	\$50.71	\$51.47	
		Step 1	1A	Step 2	2A	Step 3	3A	Step 4	4A	Step 5	5A	Step 6	6A	Step 7		
	Annual	\$48,963.20	\$49,697.65	\$50,432.10	\$51,188.58	\$51,945.06	\$52,724.23	\$53,503.41	\$54,305.96	\$55,108.51	\$55,935.14	\$56,761.77	\$57,613.19	\$58,464.62		
	Bi-Weekly	\$1,883.20	\$1,911.45	\$1,939.70	\$1,968.79	\$1,997.89	\$2,027.86	\$2,057.82	\$2,088.69	\$2,119.56	\$2,151.35	\$2,183.14	\$2,215.89	\$2,248.64		
	Per Hour	\$23.54	\$23.89	\$24.25	\$24.61	\$24.97	\$25.35	\$25.72	\$26.11	\$26.49	\$26.89	\$27.29	\$27.70	\$28.11		
Overtime	\$35.31	\$35.84	\$36.37	\$36.91	\$37.46	\$38.02	\$38.58	\$39.16	\$39.74	\$40.34	\$40.93	\$41.55	\$42.16			
	7A	Step 8	8A	Step 9	9A	Step 10	10A	Step 11	11A	Step 12	12A	Step 13	13A	Step 14		
Annual	\$59,341.59	\$60,231.71	\$61,135.19	\$62,052.22	\$62,983.00	\$63,927.75	\$64,886.66	\$65,859.96	\$66,847.86	\$67,850.58	\$68,868.34	\$69,901.36	\$70,949.88	\$72,014.13		
Bi-Weekly	\$2,282.37	\$2,316.60	\$2,351.35	\$2,386.62	\$2,422.42	\$2,458.76	\$2,495.64	\$2,533.08	\$2,571.07	\$2,609.64	\$2,648.78	\$2,688.51	\$2,728.84	\$2,769.77		
Per Hour	\$28.53	\$28.96	\$29.39	\$29.83	\$30.28	\$30.73	\$31.20	\$31.66	\$32.14	\$32.62	\$33.11	\$33.61	\$34.11	\$34.62		
Overtime	\$42.79	\$43.44	\$44.09	\$44.75	\$45.42	\$46.10	\$46.79	\$47.50	\$48.21	\$48.93	\$49.66	\$50.41	\$51.17	\$51.93		
	Step 1	1A	Step 2	2A	Step 3	3A	Step 4	4A	Step 5	5A	Step 6	6A	Step 7			
Annual	\$53,206.40	\$54,004.50	\$54,814.56	\$55,636.78	\$56,471.33	\$57,318.40	\$58,178.18	\$59,050.85	\$59,936.62	\$60,835.66	\$61,748.20	\$62,674.42	\$63,614.54	\$64,568.71		
Bi-Weekly	\$2,046.40	\$2,077.33	\$2,108.25	\$2,140.11	\$2,171.97	\$2,204.80	\$2,237.62	\$2,271.44	\$2,305.25	\$2,340.09	\$2,374.93	\$2,410.82	\$2,446.71	\$2,482.61		
Per Hour	\$25.58	\$25.96	\$26.35	\$26.75	\$27.15	\$27.56	\$27.97	\$28.39	\$28.82	\$29.25	\$29.69	\$30.13	\$30.58	\$31.03		
Overtime	\$37.74	\$38.38	\$39.03	\$39.69	\$40.36	\$41.04	\$41.73	\$42.43	\$43.14	\$43.86	\$44.59	\$45.33	\$46.08	\$46.84		
	7A	Step 8	8A	Step 9	9A	Step 10	10A	Step 11	11A	Step 12	12A	Step 13	13A	Step 14		
Annual	\$64,568.76	\$65,537.29	\$66,520.35	\$67,518.15	\$68,530.92	\$69,558.89	\$70,602.27	\$71,661.31	\$72,736.23	\$73,827.27	\$74,934.68	\$76,058.70	\$77,199.58	\$78,357.57		
Bi-Weekly	\$2,483.41	\$2,520.66	\$2,558.47	\$2,596.85	\$2,635.80	\$2,675.34	\$2,715.47	\$2,756.20	\$2,797.55	\$2,839.51	\$2,882.10	\$2,925.33	\$2,969.21	\$3,013.75		
Per Hour	\$31.04	\$31.51	\$31.98	\$32.46	\$32.95	\$33.44	\$33.94	\$34.45	\$34.97	\$35.49	\$36.03	\$36.57	\$37.12	\$37.67		
Overtime	\$46.84	\$47.61	\$48.39	\$49.18	\$49.98	\$50.79	\$51.61	\$52.44	\$53.28	\$54.13	\$54.99	\$55.86	\$56.74	\$57.63		
	Step 1	1A	Step 2	2A	Step 3	3A	Step 4	4A	Step 5	5A	Step 6	6A	Step 7			
Annual	\$59,612.80	\$60,506.99	\$61,401.18	\$62,322.20	\$63,243.22	\$64,191.87	\$65,140.52	\$66,117.62	\$67,094.73	\$68,101.15	\$69,107.57	\$70,144.19	\$71,180.80	\$72,247.72		
Bi-Weekly	\$2,292.80	\$2,327.19	\$2,361.58	\$2,397.01	\$2,432.43	\$2,468.92	\$2,505.40	\$2,542.99	\$2,580.57	\$2,619.28	\$2,657.98	\$2,697.85	\$2,737.72	\$2,777.72		
Per Hour	\$28.66	\$29.09	\$29.52	\$29.96	\$30.41	\$30.86	\$31.32	\$31.79	\$32.26	\$32.74	\$33.22	\$33.72	\$34.22	\$34.72		
Overtime	\$41.84	\$42.71	\$43.59	\$44.48	\$45.38	\$46.29	\$47.21	\$48.14	\$49.08	\$49.99	\$50.93	\$51.88	\$52.84	\$53.81		
	7A	Step 8	8A	Step 9	9A	Step 10	10A	Step 11	11A	Step 12	12A	Step 13	13A	Step 14		
Annual	\$72,248.51	\$73,332.24	\$74,432.22	\$75,548.71	\$76,681.94	\$77,832.17	\$78,999.65	\$80,184.64	\$81,387.41	\$82,608.23	\$83,847.35	\$85,105.06	\$86,381.63	\$87,677.36		
Bi-Weekly	\$2,778.79	\$2,820.47	\$2,862.78	\$2,905.72	\$2,949.31	\$2,993.54	\$3,038.45	\$3,084.02	\$3,130.29	\$3,177.24	\$3,224.90	\$3,273.27	\$3,322.37	\$3,372.21		
Per Hour	\$34.73	\$35.26	\$35.78	\$36.32	\$36.87	\$37.42	\$37.98	\$38.55	\$39.13	\$39.72	\$40.31	\$40.92	\$41.53	\$42.15		
Overtime	\$52.84	\$53.81	\$54.79	\$55.78	\$56.78	\$57.79	\$58.81	\$59.84	\$60.88	\$61.93	\$62.99	\$64.06	\$65.14	\$66.23		
	Step 1	1A	Step 2	2A	Step 3	3A	Step 4	4A	Step 5	5A	Step 6	6A	Step 7			
Annual	\$66,352.00	\$67,347.28	\$68,342.56	\$69,367.70	\$70,392.84	\$71,448.73	\$72,504.62	\$73,592.19	\$74,679.76	\$75,799.96	\$76,920.15	\$78,073.96	\$79,227.76	\$80,414.04		
Bi-Weekly	\$2,552.00	\$2,550.28	\$2,628.56	\$2,667.99	\$2,707.42	\$2,748.03	\$2,788.64	\$2,830.47	\$2,872.30	\$2,915.38	\$2,958.47	\$3,002.84	\$3,047.22	\$3,091.96		
Per Hour	\$31.90	\$32.38	\$32.86	\$33.35	\$33.84	\$34.35	\$34.86	\$35.38	\$35.90	\$36.44	\$36.98	\$37.54	\$38.09	\$38.65		
Overtime	\$47.84	\$48.41	\$48.99	\$49.58	\$50.18	\$50.79	\$51.41	\$52.04	\$52.67	\$53.31	\$53.96	\$54.61	\$55.27	\$55.94		
	7A	Step 8	8A	Step 9	9A	Step 10	10A	Step 11	11A	Step 12	12A	Step 13	13A	Step 14		
Annual	\$80,416.17	\$81,622.42	\$82,846.75	\$84,089.45	\$85,350.80	\$86,631.06	\$87,930.52	\$89,249.48	\$90,588.22	\$91,947.05	\$93,326.25	\$94,726.15	\$96,147.04	\$97,589.24		
Bi-Weekly	\$3,092.93	\$3,139.32	\$3,186.41	\$3,234.21	\$3,282.72	\$3,331.96	\$3,381.94	\$3,432.67	\$3,484.16	\$3,536.42	\$3,589.47	\$3,643.31	\$3,697.96	\$3,753.43		
Per Hour	\$38.66	\$39.24	\$39.83	\$40.43	\$41.03	\$41.65	\$42.27	\$42.91	\$43.55	\$44.21	\$44.87	\$45.54	\$46.22	\$46.90		
Overtime	\$58.84	\$59.51	\$60.19	\$60.88	\$61.58	\$62.29	\$63.01	\$63.74	\$64.48	\$65.23	\$65.99	\$66.76	\$67.54	\$68.33		
	Step 1	1A	Step 2	2A	Step 3	3A	Step 4	4A	Step 5	5A	Step 6	6A	Step 7			

	<b>Step 1</b>	<b>1A</b>	<b>Step 2</b>	<b>2A</b>	<b>Step 3</b>	<b>3A</b>	<b>Step 4</b>	<b>4A</b>	<b>Step 5</b>	<b>5A</b>	<b>Step 6</b>	<b>6A</b>	<b>Step 7</b>	
<b>Annual</b>	\$67,849.60	\$68,867.34	\$69,885.09	\$70,933.36	\$71,981.64	\$73,061.37	\$74,141.09	\$75,253.21	\$76,366.32	\$77,510.80	\$78,656.28	\$79,836.13	\$81,015.97	
<b>BI-Weekly</b>	\$2,259.52	\$2,293.41	\$2,327.30	\$2,362.21	\$2,397.12	\$2,433.08	\$2,469.03	\$2,506.07	\$2,543.11	\$2,581.26	\$2,619.40	\$2,658.69	\$2,697.98	
<b>Per Hour</b>	\$32.62	\$33.11	\$33.60	\$34.10	\$34.61	\$35.13	\$35.64	\$36.18	\$36.71	\$37.26	\$37.82	\$38.38	\$38.95	
	<b>7A</b>	<b>Step 8</b>	<b>8A</b>	<b>Step 9</b>	<b>9A</b>	<b>Step 10</b>	<b>10A</b>	<b>Step 11</b>	<b>11A</b>	<b>Step 12</b>	<b>12A</b>	<b>Step 13</b>	<b>13A</b>	<b>Step 14</b>
<b>Annual</b>	\$82,231.21	\$83,464.68	\$84,716.65	\$85,987.40	\$87,277.21	\$88,586.37	\$89,915.16	\$91,263.89	\$92,632.85	\$94,022.34	\$95,432.68	\$96,864.17	\$98,317.13	\$99,791.89
<b>BI-Weekly</b>	\$3,162.74	\$3,210.18	\$3,258.33	\$3,307.21	\$3,356.82	\$3,407.17	\$3,458.28	\$3,510.15	\$3,562.80	\$3,616.24	\$3,670.49	\$3,725.54	\$3,781.43	\$3,838.15
<b>Per Hour</b>	\$39.53	\$40.13	\$40.73	\$41.34	\$41.96	\$42.59	\$43.23	\$43.88	\$44.54	\$45.20	\$45.88	\$46.57	\$47.27	\$47.98
	<b>Step 1</b>	<b>1A</b>	<b>Step 2</b>	<b>2A</b>	<b>Step 3</b>	<b>3A</b>	<b>Step 4</b>	<b>4A</b>	<b>Step 5</b>	<b>5A</b>	<b>Step 6</b>	<b>6A</b>	<b>Step 7</b>	
<b>Annual</b>	\$71,427.20	\$72,498.61	\$73,570.02	\$74,673.57	\$75,777.12	\$76,913.77	\$78,050.43	\$79,221.19	\$80,391.94	\$81,597.82	\$82,803.70	\$84,045.76	\$85,287.81	
<b>BI-Weekly</b>	\$2,747.20	\$2,788.41	\$2,829.62	\$2,872.06	\$2,914.50	\$2,958.22	\$3,001.94	\$3,046.97	\$3,092.00	\$3,138.38	\$3,184.76	\$3,232.53	\$3,280.30	
<b>Per Hour</b>	\$34.34	\$34.86	\$35.37	\$35.90	\$36.43	\$36.98	\$37.52	\$38.09	\$38.65	\$39.23	\$39.81	\$40.41	\$41.00	
	<b>7A</b>	<b>Step 8</b>	<b>8A</b>	<b>Step 9</b>	<b>9A</b>	<b>Step 10</b>	<b>10A</b>	<b>Step 11</b>	<b>11A</b>	<b>Step 12</b>	<b>12A</b>	<b>Step 13</b>	<b>13A</b>	<b>Step 14</b>
<b>Annual</b>	\$86,567.13	\$87,865.64	\$89,183.62	\$90,521.38	\$91,879.20	\$93,257.38	\$94,656.24	\$96,076.09	\$97,517.23	\$98,979.99	\$100,464.69	\$101,971.66	\$103,501.23	\$105,053.75
<b>BI-Weekly</b>	\$3,329.50	\$3,379.45	\$3,430.14	\$3,481.59	\$3,533.82	\$3,586.82	\$3,640.62	\$3,695.23	\$3,750.66	\$3,806.92	\$3,864.03	\$3,921.99	\$3,980.82	\$4,040.53
<b>Per Hour</b>	\$41.62	\$42.24	\$42.88	\$43.52	\$44.17	\$44.84	\$45.51	\$46.19	\$46.88	\$47.59	\$48.30	\$49.02	\$49.76	\$50.51
<b>Grade Eleven</b>														
<b>Grade Twelve</b>														

# Staffing Overview By Department

## Administration

- 1 – City Administrator – Grade 11/12
- 1 – City Clerk -Grade 9
- 1 – City Treasurer – Grade 9
- 1 – City Collector – Grade 3
- 1 – Accounting Clerk – Grade 3
- 1 – Administrative Assistant – Grade 3

## Police

- 1 – Police Chief – Grade 10
- 1 – Patrol Sergeant – Grade 6
- 1 – Detective Sergeant – Grade 6
- 1 – Corporal – Grade 5
- 1 – Records Clerk/Administrative Assistant – Grade 5
- 10 – Patrol Officer – Grade 4

## Community Development

- 1 – Building Inspector – Grade 6

## Transportation

- 1 – Public Works Director\* – Grade 9
- 1 – Street Superintendent – Grade 7
- 1 – General Foreman – Grade 4
- 9 – General/Skilled Labor\* – Grade 1/2/3

## Sewer

- 1 – Public Works Director\* - Grade 9
- 1 – Utility Superintendent^ – Grade 7
- 1 – General Foreman^ – Grade 4
- 9 – General/Skilled Labor\* – Grade 1/2/3

## Water

- 1 – Public Works Director\* - Grade 9
- 1 – Utility Superintendent^ – Grade 7
- 1 – General Foreman^ – Grade 4
- 9 – General/Skilled Labor\* – Grade 1/2/3

\*indicates position split between Transportation, Sewer, and Water Departments

^indicates position split between Sewer and Water Departments

*2026 budget reflects addition of 1 full-time Patrol Officers as a School Resource Officer*

Part-time labor adds 1 full-time Patrol Officer equivalent and 1.5 seasonal full-time Public Works Labor equivalent