TOWN OF CALUMET

FISCAL YEAR 2025-2026

BUDGET

TOWN OF CALUMET, OKLAHOMA

ANNUAL BUDGET

FY 2025-2026

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TOWN OF CALUMET, OKLAHOMA
RESOLUTION NO. ________________

A RESOLUTION APPROVING THE TOWN OF CALUMET, OKLAHOMA BUDGET FOR THE FISCAL YEAR 2025-2026 AND ESTABLISHING BUDGET AMENDMENT AUTHORITY.

WHEREAS, The Town of Calumet has adopted the provisions of the Oklahoma Municipal Budget Act (the Act) in 11 O.S. Sections 17-201 through 17-218; and

WHEREAS, the Mayor has prepared a budget for the fiscal year ending June 30, 2026 (FY 2025-2026) consistent with the Act; and

WHEREAS, The Act in section 17-215 provides for the Mayor of the Town, or designee, as authorized by the governing body, to transfer any unexpended and unencumbered appropriation from one object category to another within the same department of a fund; and

WHEREAS, The budget has been formally presented to the Town of Calumet Board of Trustees at least 30 days prior to the start of the fiscal year in compliance with section 17-205; and

WHEREAS, The Town of Calumet Board of Trustees has conducted a Public Hearing at least 15 days prior to the start of the fiscal year, and published notice of the Public Hearing in compliance with Section 17-208 of the Act; and

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN OF CALUMET, OKLAHOMA BOARD OF TRUSTEES:

SECTION 1. The accompanying annual budget document sets forth the estimated revenue and appropriation for each fund of the Town as approved by the governing body.

SECTION 2. The accompanying budget documents comply with the requirements of the Act by including:

Budget Message
Budget Summary for all Funds
Fund Budget Summaries

SECTION 3. The Town of Calumet Board of Trustees does hereby authorize the Mayor to transfer any unexpended and unencumbered appropriations, at any time throughout Fiscal Year 2025-2026, from one object category to another within the same department, without further approval from the Board of Trustees.

SECTION 4. All other budget amendments, including supplemental, decreases or transfer of appropriations, to the legal level of control as defined above will require governing body approval.

SECTION 5. All supplemental appropriations or decreases in the total appropriations of a fund shall be adopted at a meeting of the Town of Calumet Board of Trustees and filed with the State Auditor and Inspector.

PASSED, APPROVED AND ADOPTED BY THE BOARD OF TRUSTEES OF THE TOWN OF CALUMET, OKLAHOMA

this ______ day of _________________________, 20____.

By: ___________________________
Laurie Morris

ATTEST:

____
Town Clerk

TOWN OF CALUMET, OKLAHOMA
BUDGET MESSAGE
FISCAL YEAR 2025-2026

To: Honorable Mayor and Members of the Board of Trustees

The upcoming fiscal year 2025-2026 annual budget of the Town of Calumet, Oklahoma has been prepared for your consideration and reflects the Towns continuing effort to provide quality services to our community. The following are highlights of the proposed budget:

Revenues:

- Sales Tax and Use Tax is expected to remain the same.
- Water Revenue is expected to increase slightly with the addition of Prairie Acres.
- Garbage Revenue increased to reflect the 2.3% annual rate adjustment passed on by the Oklahoma Environmental Management Authority.

Expenditure:

- Police Retirement costs reflect the mandatory 1% increase for Employee Contribution and 1% Increase for Town Contribution
- Salaries and Wages are budgeted to decrease
- Water Purchases expense budgeted to increase slightly with the addition of Prairie Acres
- Water Testing expenses budgeted to increase with addition of new mandatory testing requirements.
- Garbage Expenditures increased to reflect the 2.3% annual rate adjustment from the Oklahoma Environmental Management Authority.

NOTICE OF PUBLIC HEARING
TOWN OF CALUMET, OKLAHOMA
FISCAL YEAR 2025-2026

A public hearing on the Fiscal Year 2025-2026 Town of Calumet budget will be held at 6:30 P.M. on Thursday, June 12, 2025, at the Town Meeting Hall, 118 W. Second Street, Calumet, Oklahoma, for the purpose of discussing and developing the Town Budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026. The hearing is open to the public, and citizens' comments on the proposed budget will be welcome. A copy of the proposed budget is available in the office of the Town Clerk or online at www.townofcalumetok.com.

TOWN OF CALUMET, OKLAHOMA BUDGET SUMMARY
FISCAL YEAR 2025-2026

FUND	TOTAL ESTIMATED REVENUE	TOTAL BUDGETED EXPENDITURES	ESTIMATED REVENUE OVER (UNDER) BUDGETED EXPENDITURES	ESTIMATED BEGINNING FUND BALANCE	ENDING FUND BALANCE BEFORE TRANSFERS	TRANSFERS IN	TRANSFERS OUT	ENDING FUND BALANCE AFTER TRANSFERS
OPERATING FUNDS:								
GENERAL FUND	$904,445.00	$874,675.00	$29,770.00	$3,912,400.05	$3,942,170.05	$0.00	$0.00	$3,942,170.05
CALUMET PUBLIC WORKS AUTHORITY	$324,600.00	$279,638.56	$44,961.44	$309,210.88	$354,172.32	$0.00	$0.00	$354,172.32
SUB-TOTAL OPERATING FUNDS:	**$1,229,045.00**	**$1,154,313.56**	**$74,731.44**	**$4,221,610.93**	**$4,296,342.37**	**$0.00**	**$0.00**	**$4,296,342.37**
OTHER FUNDS:								
METER FUND	$1,850.00	$1,500.00	$350.00	$29,081.63	$29,431.63	$0.00	$0.00	$29,431.63
VEHICLE AND IMPLEMENT FUND	$4,300.00	$0.00	$4,300.00	$51,243.64	$55,543.64	$0.00	$0.00	$55,543.64
CEMETERY FUND	$5,600.00	$8,400.00	($2,800.00)	$7,048.78	$4,248.78	$0.00	$0.00	$4,248.78
SUB-TOTAL OTHER FUNDS:	**$11,750.00**	**$9,900.00**	**$1,850.00**	**$87,374.05**	**$89,224.05**	**$0.00**	**$0.00**	**$89,224.05**
TOTAL	**$1,240,795.00**	**$1,164,213.56**	**$76,581.44**	**$4,308,984.98**	**$4,385,566.42**	**$0.00**	**$0.00**	**$4,385,566.42**

Nicole Lawless
Town Clerk

5/28/25
Date

TOWN OF CALUMET
OFFICIAL SEAL

GENERAL FUND REVENUE

GL CODE	DESCRIPTION	2022-2023	2023-2024	2024-2025		2025-2026
		Actual	Actual	Actual 5/27/2025	Projected	Proposed
01-00-4010	Sales Tax	(311,598.16)	(446,931.37)	(335,124.39)	(365,590.24)	($375,000.00)
01-00-4011	Use Tax	(75,572.25)	(109,655.96)	(150,987.53)	(164,713.67)	($180,000.00)
01-00-4012	Cigar Tax	(1,942.66)	(2,334.90)	(2,215.03)	(2,416.40)	($2,500.00)
01-00-4020	Franchise Tax	(22,315.79)	(23,068.77)	(22,728.71)	(24,794.96)	($25,000.00)
01-00-4025	Royalty	(2,172.56)	0.00	(46,953.74)	(51,222.26)	($30,000.00)
01-00-4311	Bank Checking Interest	(10,279.59)	(4,227.59)	(1,213.88)	(1,324.23)	($2,000.00)
01-00-4312	General Fund IntraFi Interest	0.00	(15,040.66)	(9,876.67)	(10,774.55)	($12,500.00)
01-00-4313	Emergency Fund IntraFi Interest	0.00	(12,161.29)	(12,689.69)	(13,843.30)	($15,000.00)
01-00-4410	Alcoholic Beverage Tax	(3,902.92)	(3,743.39)	(3,500.29)	(3,818.50)	($3,750.00)
01-00-4420	Gasoline Excise Tax	(773.42)	(833.99)	(786.23)	(857.71)	($900.00)
01-00-4430	Commercial Vehicle Tax	(3,303.55)	(3,460.59)	(3,116.15)	(3,399.44)	($3,300.00)
01-00-4520	Inspections & Building Permits	(416.80)	(794.80)	(17.44)	(19.03)	($250.00)
01-00-4530	Animal Licenses & Releases	(183.00)	(96.00)	(120.00)	(130.91)	($145.00)
01-00-4595	Other License & Permits	(2,616.00)	(1,610.00)	(565.00)	(616.36)	($500.00)
01-00-4611	Restitution	(473.00)	(432.00)	(20.00)	(21.82)	$0.00
01-00-4616	Building Rental	(4,310.95)	(3,953.63)	(150.00)	(163.64)	($250.00)
01-00-4625	Refunds	(3,065.96)	(24,416.98)	(4,772.67)	(5,206.55)	($3,000.00)
01-00-4630	Insurance Proceeds	(497.45)	(20,175.00)	(500.00)	(545.45)	($500.00)
01-00-4695	Miscellaneous Revenue	(83,313.65)	(1,412.96)	(100.00)	(109.09)	$0.00
01-00-4696	Building - Transfer From Gen	(1,800.00)	(1,800.00)	(1,650.00)	(1,800.00)	($1,800.00)
01-00-4697	Building - Transfer From CPWA	(1,800.00)	(1,800.00)	(1,650.00)	(1,800.00)	($1,800.00)
01-00-4698	Building - Interest Income	(51.38)	(157.23)	(182.18)	(198.74)	($250.00)
01-00-4750	Emergency Fund - Interest Income	(2,512.79)	(1,481.01)	(61.24)	(66.81)	($100.00)
		($532,901.88)	**($679,588.12)**	**($437,082.79)**	**($653,433.64)**	**($658,545.00)**

Fire		2022-2023	2023-2024	7/1/2024 - 5/27/2025	Projected 2024-2025	Proposed 2025-2026
01-00-4443	Fire Dept. Grant	(17,678.71)	(130,271.98)	(146,278.46)	(146,278.46)	(50,000.00)
01-00-4444	FD Donations	(29,463.00)	(31,005.00)	(7,950.00)	(30,000.00)	(20,000.00)
01-00-4445	Fire Dept - Interest Income	0.00	(770.57)	(574.82)	(627.08)	(700.00)
		(47,141.71)	**(162,047.55)**	**(154,803.28)**	**(176,905.54)**	**(70,700.00)**

Parks		2022-2023	2023-2024	7/1/2024 - 5/27/2025	Projected 2024-2025	Proposed 2025-2026
01-00-4800	Parks - Interest Income	(356.86)	(158.02)	(148.94)	(162.48)	(200.00)
		(356.86)	**(158.02)**	**(148.94)**	**(162.48)**	**(200.00)**

Police		2022-2023	2023-2024	7/1/2024 - 5/27/2025	Projected 2024-2025	Proposed 2025-2026
01-00-4200	SRO	0.00	(140,420.00)	(143,177.50)	(140,000.00)	(140,000.00)
01-00-4210	Police Fines	(41,756.65)	(37,860.75)	(22,020.00)	(24,021.82)	(30,000.00)
01-00-4250	CLEET	(7,930.00)	(6,780.00)	(3,930.00)	(4,287.27)	(5,000.00)

01-00-4442	Police Grants	0.00	0.00	(11,806.00)	(11,806.00)	0.00
		(49,686.65)	**(185,060.75)**	**(180,933.50)**	**(180,115.09)**	**(175,000.00)**
General Fund Revenue Totals		($630,087.10)	($1,026,854.44)	($772,968.51)	($1,010,616.75)	($904,445.00)

GENERAL FUND EXPENDITURES

GL CODE	DESCRIPTION	2022-2023	2023-2024	2024-2025		2025-2026
		Actual	Actual	Actual 5/27/2025	Projected	Proposed
Office & Management						
01-10-5110	Salaries & Wages	333,340.11	406,555.89	374,762.02	420,000.00	350,000.00
01-10-5120	FICA Expense	111,632.30	134,791.65	128,088.30	145,000.00	115,000.00
01-10-5130	Workers Compensation Insurance	0.00	5,196.50	0.00	0.00	10,000.00
01-10-5140	Insurance Contribution	17,979.17	14,508.99	27,847.41	32,000.00	40,000.00
01-10-5150	Retirement Contribution	29,982.40	32,750.33	28,715.64	32,000.00	30,000.00
01-10-5165	Paycom	3,535.92	3,862.60	3,095.84	3,500.00	4,000.00
01-10-5170	Other Expenses	382.97	264.06	165.32	180.35	250.00
01-10-5205	Materials & Supplies	4,139.12	272.83	897.25	978.82	1,500.00
01-10-5210	Office Supplies	1,838.01	1,842.26	1,844.33	2,012.00	2,500.00
01-10-5211	Office Equipment	2,383.83	1,354.91	5,562.24	6,067.90	5,000.00
01-10-5220	Parts	28.82	0.00	0.00	0.00	0.00
01-10-5230	Fuel, Oil, & Lubricants	998.99	1,370.28	0.00	0.00	0.00
01-10-5260	Medical Supplies	0.00	554.97	0.00	0.00	250.00
01-10-5305	Other Services & Charges	1,246.35	791.48	267.00	291.27	1,000.00
01-10-5310	Dues & Subscriptions	6,818.06	8,813.89	8,495.45	9,267.76	11,000.00
01-10-5312	Legal Documents	0.00	0.00	20.00	21.82	250.00
01-10-5320	Legal Publications	58.60	369.00	413.45	451.04	500.00
01-10-5321	General Advertisements	0.00	676.00	580.00	632.73	750.00
01-10-5325	Telephone Charges	10,510.03	11,283.85	9,711.19	10,594.03	11,500.00
01-10-5330	Travel & Training Expenses	3,943.64	3,331.48	4,831.51	5,270.74	3,000.00
01-10-5335	Natural Gas Service	2,892.16	1,922.84	1,650.23	1,800.25	2,250.00
01-10-5340	Electric Service	14,069.89	13,519.33	14,969.76	16,330.65	17,000.00
01-10-5345	Insurance & Bonds	0.00	12,699.50	8,000.50	8,727.82	20,000.00
01-10-5360	Contract Services	13,024.85	20,225.00	17,787.60	19,404.65	20,000.00
01-10-5361	City Attorney	24,968.94	12,327.50	19,509.03	21,282.58	25,000.00
01-10-5368	Maintenance & Repairs	1,738.48	2,405.00	1,163.00	1,268.73	1,500.00
01-10-5390	Elections	71.71	0.00	752.17	820.55	250.00
01-10-5395	Postage	1,029.60	1,372.87	1,520.80	1,659.05	1,750.00
01-10-5396	Rentals	75.00	0.00	0.00	0.00	75.00
01-10-5410	Land & Land Improvements	1,250.00	23,314.73	0.00	0.00	0.00
01-10-5420	Buildings & Structures	1,800.00	0.00	0.00	0.00	0.00
01-10-5440	Machinery and Equipment	3,240.00	73,135.00	0.00	0.00	0.00
01-10-5505	Debt Service	95,500.00	0.00	500.00	545.45	500.00
		$688,478.95	**$789,512.74**	**$661,150.04**	**$740,108.18**	**$674,825.00**

Police Expenses		2022-2023	2023-2024	7/1/2024 - 5/27/2025	Estimated 2024-2025	Proposed 2025-2026
01-30-5115	Auto Allowance	127.70	0.00	0.00	0.00	0.00
01-30-5150	Retirement Contribution	21,017.75	38,855.28	43,300.66	47,237.08	65,000.00
01-30-5170	Other Expenses	3,605.95	3,384.88	13,654.24	14,895.53	3,000.00
01-30-5205	Materials & Supplies	9,537.64	6,040.07	337.46	368.14	2,500.00
01-30-5210	Office Supplies	716.96	2,034.07	2,263.76	2,469.56	2,000.00
01-30-5220	Parts	898.75	259.90	776.09	846.64	1,000.00
01-30-5230	Fuel, Oil, & Lubricants	10,133.30	11,786.13	10,034.44	10,946.66	11,000.00
01-30-5240	Uniform & Clothing Expense	1,939.22	10,913.92	4,023.87	4,389.68	2,000.00
01-30-5260	Safety and Medical Supplies	833.03	80.28	0.00	0.00	500.00
01-30-5305	Other Services & Charges	2,500.00	3,969.17	1,448.31	1,579.97	1,500.00
01-30-5310	Dues & Subscriptions	4,216.95	1,859.99	1,211.00	1,321.09	1,400.00
01-30-5315	Animal Control	0.00	3,725.00	0.00	0.00	0.00
01-30-5325	Telephone Charges	2,839.87	3,391.94	3,701.92	4,038.46	4,250.00
01-30-5330	Travel & Training	197.28	6,930.80	1,125.00	1,227.27	2,000.00
01-30-5347	CLEET	8,390.43	7,430.94	3,667.50	4,000.91	5,000.00
01-30-5360	Contract Services	2,939.00	500.00	500.00	545.45	500.00
01-30-5368	Maintenance & Repairs	1,512.09	3,130.80	1,518.89	1,656.97	2,000.00
01-30-5395	Postage	17.86	0.00	39.19	42.75	50.00
01-30-5440	Machinery & Equipment	7,133.00	126,319.04	0.00	0.00	20,000.00
		$78,556.78	**$230,612.21**	**$87,602.33**	**$95,566.18**	**$123,700.00**

Fire		2022-2023	2023-2024	7/1/2024 - 5/27/2025	Estimated 2024-2025	Proposed 2025-2026
01-40-5150	Retirement Contribution	1,200.00	1,020.00	1,020.00	1,020.00	1,300.00
01-40-5205	Materials & Supplies	1,312.21	377.62	195.00	212.73	500.00
01-40-5220	Parts	0.00	733.36	230.77	251.75	250.00
01-40-5230	Fuel, Oil, & Lubricants	5,535.53	5,168.15	3,479.19	3,795.48	5,000.00
01-40-5240	Uniforms & Clothing Expense	0.00	29,739.48	645.00	703.64	7,500.00
01-40-5260	Safety and Medical Supplies	0.00	0.00	1,080.19	1,178.39	1,500.00
01-40-5305	Other Services & Charges	522.78	470.96	395.00	430.91	500.00
01-40-5310	Dues and Subscriptions	1,330.00	1,860.00	1,908.00	2,081.45	2,300.00
01-40-5315	Insurance & Bonds	350.00	350.00	350.00	381.82	350.00
01-40-5325	Telephone	1,426.71	1,565.22	1,437.79	1,568.50	1,600.00
01-40-5335	Natural Gas Service	2,160.34	1,341.19	1,065.20	1,162.04	1,250.00
01-40-5340	OG&E	1,754.80	1,550.23	1,261.95	1,376.67	1,750.00
01-40-5368	Maintenance and Repairs	3,622.35	4,531.00	2,960.00	3,229.09	5,000.00
01-40-5415	Office Supplies	263.60	17.72	948.41	1,034.63	500.00
01-40-5440	Machinery & Equipment	25,290.65	760.14	0.00	0.00	10,000.00
01-40-5445	Vehicles/Vehicle Equipment	1,615.23	89,933.76	63,341.21	69,099.50	10,000.00
01-40-5550	Other Expense	0.00	357.02	2,324.93	2,536.29	2,500.00
		46,384.20	**139,775.85**	**82,642.64**	**90,062.88**	**51,800.00**

General Government		2022-2023	2023-2024	7/1/2024 - 5/27/2025	Estimated 2024-2025	Proposed 2025-2026
01-50-5345	Insurance & Bonds	235.00	235.00	235.00	235.00	250.00
01-50-5362	Audit Fees	5,950.00	6,450.00	6,650.00	6,650.00	7,000.00

01-50-5420	Buildings & Structures	1,800.00	1,800.00	1,650.00	1,800.00	1,800.00
01-50-5440	Machinery & Equipment	1,800.00	1,800.00	1,650.00	1,800.00	1,800.00
		9,785.00	**10,285.00**	**10,185.00**	**10,485.00**	**10,850.00**

Streets and Alleys		**2022-2023**	**2023-2024**	**7/1/2024 - 5/27/2025**	**Estimated 2024-2025**	**Proposed 2025-2026**
01-70-5205	Materials & Supplies	855.21	4,640.96	211.36	230.57	2,000.00
01-70-5220	Parts	489.90	2,285.24	2,673.76	2,916.83	3,000.00
01-70-5230	Fuel, Oil, & Lubricants	1,742.52	2,005.38	1,569.94	1,712.66	2,500.00
01-70-5305	Other Services & Charges	0.00	0.00	306.00	333.82	500.00
01-70-5368	Repairs & Maintenance	84.75	47.26	0.00	0.00	500.00
01-70-5440	Machinery & Equipment	401.99	0.00	0.00	0.00	5,000.00
		$3,574.37	**$8,978.84**	**$4,761.06**	**$5,193.88**	**$13,500.00**
General Fund Expense Totals		**$826,779.30**	**$1,179,164.64**	**$846,341.07**	**$941,416.12**	**$874,675.00**

Calumet Public Works Authority Revenues

		2022-2023	2023-2024	2024-2025		2025-2026
GL CODE	DESCRIPTION	Actual	Actual	As of 5/27/2025	Projected	Proposed
02-00-4105	Water	(130,355.30)	(131,943.00)	(123,556.78)	(134,789.21)	(140,000.00)
02-00-4106	Water - Bulk	(18,417.53)	(4,237.05)	(3,306.96)	(3,607.59)	(4,000.00)
02-00-4110	Sewer	(43,848.95)	(51,665.76)	(49,320.66)	(53,804.36)	(55,000.00)
02-00-4115	Water Taps	(3,176.50)	(7,113.40)	(3,000.00)	(3,272.73)	(3,000.00)
02-00-4116	Sewer Taps	(300.00)	(2,907.43)	(600.00)	(654.55)	(300.00)
02-00-4120	Reconnect Fees	(322.34)	(150.00)	$0.00	0.00	(100.00)
02-00-4125	Late Penalties	(5,312.55)	(5,234.09)	($3,938.74)	(4,296.81)	(4,500.00)
02-00-4126	Returned Check	0.00	487.12	$84.34	92.01	0.00
02-00-4127	Returned Check Charge	0.00	(576.42)	($158.65)	(173.07)	0.00
02-00-4130	Garbage	(91,116.74)	(89,179.73)	($84,550.63)	(92,237.05)	(95,000.00)
02-00-4311	Bank Checking Interest	(1,742.61)	(1,585.59)	($1,452.15)	(1,584.16)	(1,700.00)
02-00-4312	CPWA IntraFi Interest	0.00	(4,726.87)	($3,339.34)	(3,642.92)	(4,500.00)
02-00-4313	CPWA IntraFi Miscelleneous	0.00	0.00	($46,169.40)	(46,169.40)	0.00
02-00-4395	Miscellaneous Interest	0.00	(84.81)	$0.00	0.00	0.00
02-00-4625	Refunds	(575.00)	0.00	$0.00	0.00	0.00
02-00-4630	Insurance Proceeds	(497.45)	0.00	$0.00	0.00	0.00
02-00-4695	Miscellaneous Revenue	(823.64)	(41.60)	$0.00	0.00	0.00
02-00-4990	CDBG Grant	0.00	0	($553,830.60)	(553,830.60)	0.00
02-00-5129	Ambulance	0.00	(16,510.84)	(14,716.27)	(16,054.11)	(16,500.00)
CPWA Total Revenue		**($296,488.61)**	**($315,469.47)**	**($887,855.84)**	**($914,024.55)**	**($324,600.00)**

Calumet Public Works Authority Expenditures

		2022-2023	2023-2024	2024-2025		2025-2026
GL CODE	DESCRIPTION	Actual	Actual	As Of 5/27/2025	Projected	Proposed
Office & Management						
02-00-5129	Ambulance	0.00	17,145.00	15,015.00	16,365.00	16,500.00
02-10-5115	Auto Allowance	0.00	29.14	0.00	0.00	0.00
02-10-5130	Workers' Compensation Insurance	0.00	5,196.50	0.00	0.00	5,200.00
02-10-5140	Insurance Contribution	0.00	0.00	0.00	0.00	0.00
02-10-5170	Other Expenses	2,491.33	280.81	3,481.96	3,979.38	3,250.00
02-10-5205	Materials & Supplies	43,069.60	28,822.34	45,919.38	52,479.29	40,000.00
02-10-5210	Office Supplies	1,126.11	1,395.57	2,417.57	2,762.94	2,500.00
2/10/5211	Office Equipment	0.00	0.00	46.79	53.47	1,000.00
02-10-5220	Parts	3,725.67	233.67	3,015.88	3,446.72	2,500.00
02-10-5230	Fuel, Oil, & Lubricants	10,313.39	7,693.63	6,555.78	7,492.32	8,000.00
02-10-5240	Uniform & Clothing Expense	262.50	531.50	0.00	0.00	1,500.00
02-10-5260	Safety and Medical Supplies	0.00	434.34	65.80	75.20	250.00
02-10-5305	Other Services & Charges	4,763.85	52.00	850.27	971.74	1,000.00
02-10-5310	Dues & Subscriptions	12,413.93	5,081.52	5,905.30	6,000.00	6,000.00

02-10-5320	Legal Publications	0.00	225.00	0.00	0.00	225.00
02-10-5325	Telephone Charges	2,661.04	3,064.63	2,854.41	3,262.18	3,250.00
02-10-5330	Travel & Training	1,638.24	150.00	0.00	0.00	250.00
02-10-5335	Natural Gas Service	1,869.90	841.50	860.16	860.16	1,000.00
02-10-5337	Garbage Fees	58,319.25	61,728.99	58,235.53	63,750.00	66,000.00
02-10-5340	Electric Service	9,262.95	9,202.51	7,351.73	8,401.98	8,500.00
02-10-5345	Insurance & Bonds	10,003.00	11,957.50	7,703.50	17,000.00	20,000.00
02-10-5360	Contract Services	0.00	4,725.00	2,720.00	3,108.57	3,750.00
02-10-5361	Attorney Fee's	225.00	0.00	0.00	0.00	0.00
02-10-5362	Audit Fees	5,950.00	0.00	0.00	0.00	0.00
02-10-5368	Maintenance & Repairs	10,031.98	3,255.07	4,232.18	4,836.78	5,000.00
02-10-5394	Laboratory Testing	0.00	678.31	3,896.75	4,453.43	15,000.00
02-10-5395	Postage	1,727.75	1,900.16	1,253.76	1,432.87	2,000.00
02-10-5505	Debt Service	35,863.56	35,863.56	38,852.19	41,840.82	35,863.56
		$215,719.05	**$200,488.25**	**$211,233.94**	**$242,572.85**	**$248,538.56**

General Government		2022-2023	2023-2024	7/1/2024 - 5/27/2025	Estimated 2024-2025	Proposed 2025-2026
02-50-5320	Legal Publications	0.00	355.25	0.00	0.00	500.00
02-50-5362	Audit Fee's	0.00	6,450.00	6,650.00	6,650.00	7,000.00
02-50-5396	Water Purchases	17,782.21	24,854.10	15,720.42	17,500.00	20,000.00
02-50-5420	Buildings & Structures	1,800.00	1,800.00	1,650.00	1,800.00	1,800.00
02-50-5440	Machinery & Equipment	1,800.00	1,800.00	1,650.00	1,800.00	1,800.00
02-50-5610	CDBG Admin Fee's	0.00	24,000.00	24,000.00	24,000.00	0.00
02-50-5620	CDBG Engineering Fee's	0.00	51,840.00	40,320.00	40,320.00	0.00
02-50-5630	CDBG Survey Fee's	0.00	14,400.00	0.00	0.00	0.00
02-50-5640	CDBG Construction	0.00	0.00	1,247,896.25	1,247,896.25	0.00
		$21,382.21	**$125,499.35**	**$1,337,886.67**	**$1,339,966.25**	**$31,100.00**
CPWA Expenditure Totals		**$237,101.26**	**$325,987.60**	**$1,549,120.61**	**$1,582,539.10**	**$279,638.56**

Meter Fund Revenue & Expenditures

Revenue		2022-2023 Actual	2023-2024 Actual	2024-2025 As of 5/27/2025	2024-2025 Projected	2025-2026 Proposed
03-00-4311	Interest Income	(139.60)	(342.37)	(304.92)	(332.64)	(350.00)
03-00-2115	Water Deposits	0.00	(2,700.00)	(1,200.00)	(1,200.00)	(1,500.00)
	Meter Fund Total Revenue	**($139.60)**	**($3,042.37)**	**($1,504.92)**	**($1,532.64)**	**($1,850.00)**

Expense		2022-2023	2023-2024	As of 5/27/2025	2024-2025	2025-2026
03-00-5410	Deposit Refunds	0.00	730.58	483.42	483.42	1,500.00
03-00-5201	Deposits Applied	0.00	1,294.42	791.58	791.58	0.00
	Meter Fund Total Expense	**$0.00**	**$2,025.00**	**$1,275.00**	**$1,275.00**	**$1,500.00**

Vehicle & Implement Fund Revenue

GL CODE	DESCRIPTION	2022-2023 Actual	2023-2024 Actual	2024-2025 As of 5/27/2025	2024-2025 Projected	2024-2025 Proposed	2025-2026 Proposed
04-00-4010	Transfer - General Fund	(1,800.00)	(1,800.00)	(1,650.00)		(1,800.00)	(1,800.00)
04-00-4020	Transfer - CPWA	(1,800.00)	(1,800.00)	(1,650.00)		(1,800.00)	(1,800.00)
04-00-4050	Interest income	(181.28)	(551.12)	(521.89)		(569.33)	(700.00)
	Vehicle & Implement Total Revenue	**($3,781.28)**	**($4,151.12)**	**($3,821.89)**		**($4,169.33)**	**($4,300.00)**

Cemetery Revenue & Expenditures

GL CODE	DESCRIPTION	2022-2023 Actual	2023-2024 Actual	2024-2025 As of 5/27/2025	2024-2025 Projected	2025-2026 Proposed
05-00-4020	Lot sales - 500/Lot	0.00	(3,000.00)	(1,000.00)	(1,000.00)	(1,500.00)
05-00-4060	Other Income/Donations	(3,350.00)	(4,150.00)	(4,340.00)	(4,340.00)	(4,000.00)
05-00-4311	Bank Checking Interest	(47.67)	(118.71)	(76.67)	(83.64)	(100.00)
	Cemetery Total Revenue	**($3,397.67)**	**($7,268.71)**	**($5,416.67)**	**($5,423.64)**	**($5,600.00)**

GL CODE	DESCRIPTION	2022-2023	2023-2024	As of 5/27/2025	2024-2025	2025-2026
05-00-5305	Maintenance and Operations	6,000.00	8,400.00	5,432.04	8,432.04	8,400.00
	Cemetery Total Expense	**$6,000.00**	**$8,400.00**	**$5,432.04**	**$8,432.04**	**$8,400.00**