1. GENERAL AGENDA

Mayor Dean Katerndahl opened the work session at 5:35 p.m. on October 15, 2024, at City Hall, 8880 Clark Avenue, Parkville, Missouri. In attendance were aldermen Tina Welch, Brian T. Whitley, Bob Bennett, Douglas Wylie, Stephen Melton, Michael Lee and Allyson R. Berberich (*via videoconference*).

The following staff was also present:
Alexa Barton, City Administrator
Bryan Kidney, Deputy City Administrator/Finance Director
Kevin Chrisman, Police Chief
Dan Harper, Public Works Director
Stephen Lachky, Community Development Director
Brittanie Propes, Parks & Recreation Director
Chris Ashley, Parks & Recreation Project Manager (*via videoconference*)
John Mautino, City Attorney

A. 2025 Proposed Budget

Deputy City Administrator/Finance Director Bryan Kidney provided an overview of the proposed 2025 budget document; presentation attached as Exhibit A. Discussion focused on the future of the sewer and where the money from the Sewer Fund would go if it was sold or merged; the additional positions requested; transfers from the special tax funds; and how funds are allocated to departments in the Internal Service Fund.

2. ADJOURN

The work session ended at 7:26 p.m.

The work session minutes for October 15, 2024, having been read and considered by the Board of Aldermen, and having been found to be correct as written, were approved on this the fifth day of November 2024.

Submitted by:

Melissa McChesney
City Clerk Melissa McChesney

SEAL OF THE CITY OF PARKVILLE
PLATTE
COUNTY
MISSOURI

City of Parkville

2025 Requested Budget

2nd Budget Work Session

October 15, 2024

Budget Document Overview

- Financial Summary for the Fund
  - Revenue by Category
  - Expenditure by Department / Category
- Revenue Detail for the Fund
- Expenditure Detail by Department / Category
  - Totals at end of section
- Capital Improvement Plan (CIP) – adopted Totals in the Capital category of each fund

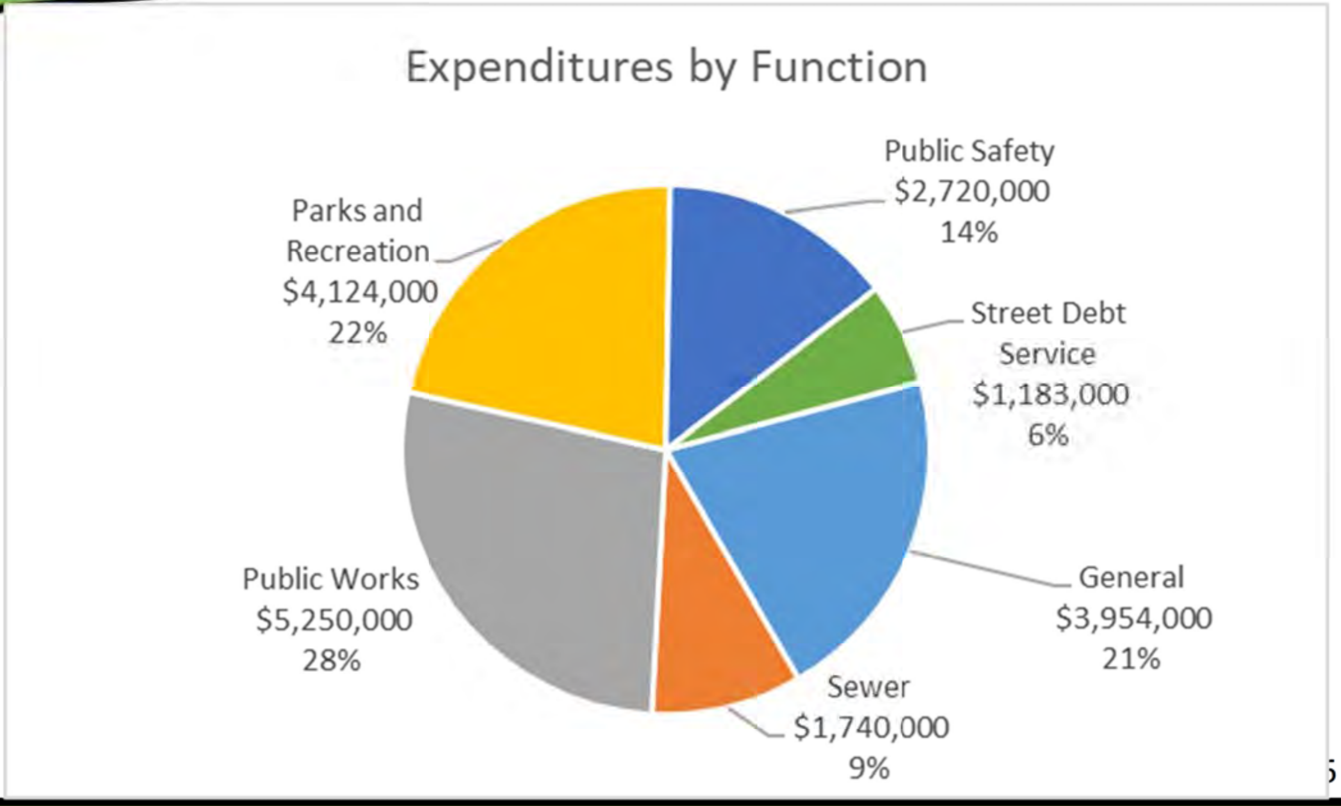
2025 Strategic Objectives

- Organizational Excellence
- Infrastructure & Public Facilities
- Quality Development
- Parks & Recreation
- Communications
- Public Safety

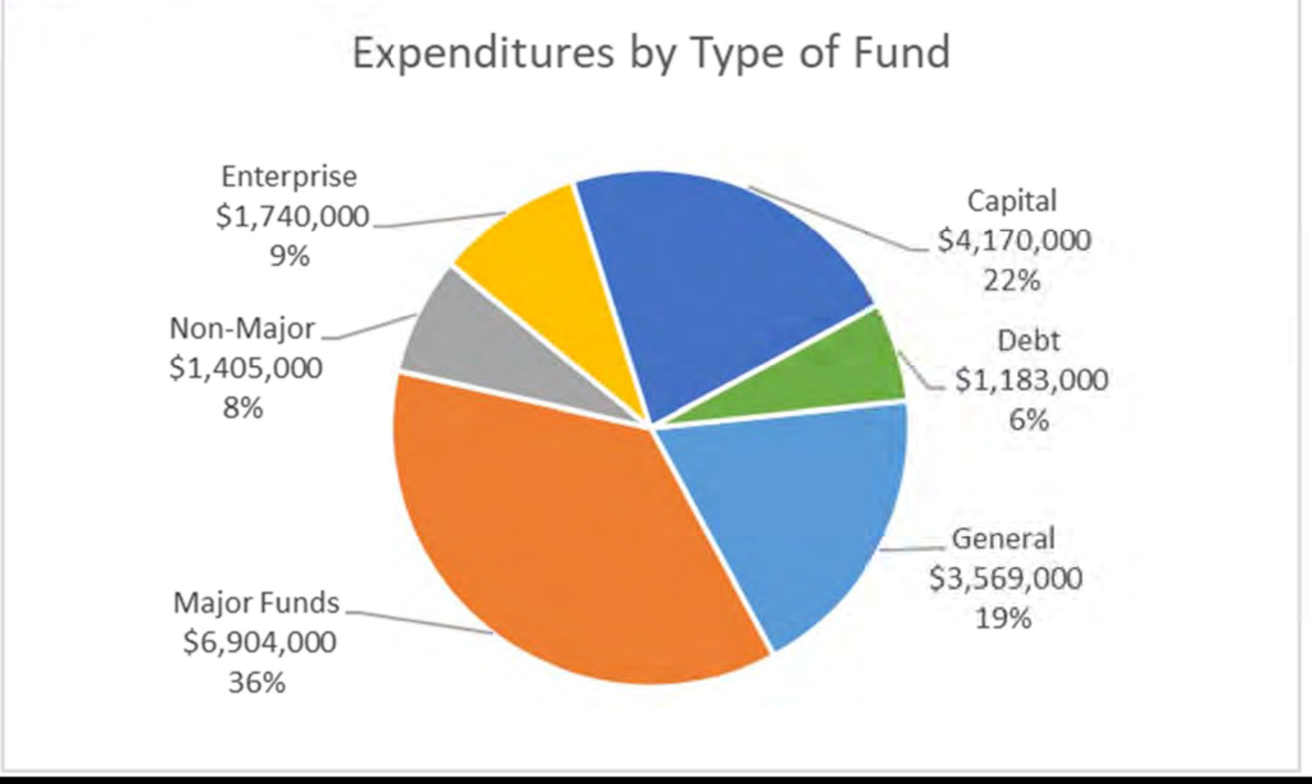
All Fund Summary Page 1

Fund	Fund Name	Beginning Fund Balance 1/1/25	Transfers In	2025 Revenues	2025 Expenses	Transfers Out	Ending Fund Balance: 12/31/25
10	General	$ 2,472,119	$ 180,000	$ 5,959,000	$ 3,569,000	$ 2,912,000	$ 2,130,119
30	Sewer	393,323	-	1,884,000	1,740,000	180,000	357,323
35	Internal Service Fund	32,300	-	1,198,000	1,198,000	-	32,300
40	Transportation	965,417	247,000	1,567,000	2,165,000	-	614,417
41	Parks & Recreation	1,832,951	433,000	1,107,000	2,019,000	520,000	833,951
42	Police/Public Safety	964,285	1,526,000	1,036,000	2,720,000	-	806,285
45	Fewson Fund	620,298	-	7,000	35,000	-	592,298
46	Eco Devo / Tourism	47,304	-	102,000	106,000	-	43,304
47	Stormwater	135,000	270,000	-	305,000	-	100,000
48	Use Tax	654,948	-	1,005,000	430,000	1,000,000	229,948
50	Emergency Reserve (25%)	1,450,168	136,000	-	-	-	1,586,168
60	Nature Sanctuary	198,000	-	2,000	200,000	-	-
61	Capital Project - Farmers Market	300,000	520,000	1,000,000	1,820,000	-	-
66	Veterans Memorial Fund	-	-	50,000	50,000	-	-
68	Amer. Rescue Plan (ARPA)	279,000	-	-	279,000	-	-
90	Capital Projects - 9 HWY Downtown	300,000	500,000	3,250,000	1,500,000	-	2,550,000
95	Capital Projects Fund	350,000	-	-	350,000	-	-
97	Capital Project - Bell Rd.	-	500,000	-	500,000	-	-
	Debt Service Summary	334,214	300,000	1,063,700	1,183,000	-	514,914
	Less Internal Service Fund	-	-	(1,198,000)	(1,198,000)	-	-
	Total:	**$ 11,329,327**	**$ 4,612,000**	**$ 18,032,700**	**$ 18,971,000**	**$ 4,612,000**	**$ 10,391,027**

All Fund Summary



All Fund Summary



Fund Balance Targets

General Fund Balance

- Policy is to maintain a 5-15% General Fund balance, based on expenditures

Emergency Reserve Fund Balance

- Policy is to maintain at least 25% of total General Fund appropriation

Special Revenue Funds with staffing

- Best Practice: Maintain at least 5-15% fund balance, based on expenditures
  - Transportation
  - Public safety/police
  - Parks/Nature Sanctuary

Sewer Fund

- Policy is to maintain 90 days of operating expenses

General Fund Summary Page 9

Revenues

Category	2023 Audited	2024 Adopted	2024 YTD	2024 Projected	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Property Taxes	$ 1,664,072	$ 1,740,000	$ 1,798,064	$ 1,800,000	$ 1,794,000	$ 1,830,000	$ 1,867,000	$ 1,904,000	$ 1,942,000
Licenses	67,553	80,400	68,761	73,000	73,000	83,000	83,000	83,000	83,000
Permits	295,362	518,000	593,369	665,000	329,000	365,000	365,000	365,000	365,000
Franchise	960,584	940,000	565,950	927,000	928,000	943,000	948,000	948,000	948,000
Sales Tax	1,730,944	1,703,000	1,417,898	1,865,000	1,904,000	1,925,000	1,945,000	1,965,000	1,986,000
Court	50,996	25,000	51,305	60,000	50,000	40,000	-	-	-
Interest	106,340	95,500	50,785	123,000	121,000	96,000	96,000	96,000	96,000
Miscellaneous	539,380	513,000	513,507	586,000	760,000	916,000	924,000	933,000	942,000
Transfers	860,500	370,000	277,500	360,000	180,000	90,000	45,000	23,000	12,000
Total Revenues	**6,275,731**	**5,984,900**	**5,337,139**	**6,459,000**	**6,139,000**	**6,288,000**	**6,273,000**	**6,317,000**	**6,374,001**

Expenditures

Department	2023 Audited	2024 Adopted	2024 YTD	2024 Projected	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Administration	1,715,678	1,873,000	1,512,403	1,873,000	1,750,000	1,785,000	1,803,000	1,821,000	1,839,000
Police	1,555,262	Moved to Police Fund-42			Moved to Public Safety Sales Tax - Fund 42				
Court	139,749	173,000	110,902	170,000	217,000	221,000	-	-	-
Public Works	317,823	433,000	324,073	439,500	660,000	673,000	680,000	687,000	694,000
Community Development	531,947	578,000	463,961	638,500	823,000	839,000	847,000	855,000	864,000
Public Information	28,083	49,000	16,995	37,200	44,000	45,000	45,000	45,000	45,000
Transfers Out	935,575	2,578,000	2,035,750	2,713,000	2,912,000	2,776,000	2,804,000	2,832,000	2,860,000
Information Technology	122,057	194,000	136,960	182,000	-	-	-	-	-
Capital Outlay	177,300	-	37,627	50,000	75,000	50,000	50,000	-	-
Total Expenditures	**5,523,474**	**5,878,000**	**4,638,671**	**6,103,200**	**6,481,000**	**6,389,000**	**6,229,000**	**6,240,000**	**6,302,000**
Increase (decrease)	752,257	106,900	698,468	355,800	(342,000)	(101,000)	44,000	77,000	72,001
Beginning Fund Balance	1,364,061	1,398,332	2,116,319	2,116,319	2,472,119	2,130,119	2,029,119	2,073,119	2,150,119
Ending Fund Balance	**2,116,319**	**1,505,232**	**2,814,787**	**2,472,119**	**2,130,119**	**2,029,119**	**2,073,119**	**2,150,119**	**2,222,120**
Reserve Fund Balance %	38%	26%	61%	41%	33%	32%	33%	34%	35%
Plus: Emergency Fund Balance	1,332,109	1,450,108	1,450,108	1,450,108	1,586,168	1,586,168	1,586,168	1,586,168	1,586,168
Total Fund Balance	**$ 3,448,428**	**$ 2,955,340**	**$ 4,264,895**	**$ 3,922,227**	**$ 3,716,287**	**$ 3,615,287**	**$ 3,659,287**	**$ 3,736,287**	**$ 3,808,288**

Revenues

- Continued to be steady
- Sales taxes are projected a two percent increase over estimated 2024

Expenditures

- Continued Significant transfers out – Parks & Recreation, Public Safety, and Transportation
- Includes additional transfers out for Stormwater expenditures
- Community focused programs remain; i.e. meet and mingles, citizen academy and strategic planning

Expenditures

- Civilian personnel projection at three percent
- Includes two new positions
  - Assistant Public Works Director
  - Code Enforcement/Permit Technician
- Department requests are what are needed to meet the needs of the City
- Salary & benefits adjustments are an effort to match our peers in the Northland

Organizational Excellence

Community Request

- New request in 2025 is the Friends of Parkville Animal Shelter for financial assistance and cat boarding program.
  - Request for $20,000
  - Proposed $6,000
    - Same as canine program in public safety fund
- One additional week (mid-summer) for community yard waste drop-off at Rockridge Quarry

Unfunded Requests

- Holiday banners for Mainstreet
- Security cameras
  - City hall and parking area
  - Mainstreet
  - Nature Sanctuary
- City hall outside LED lighting
- Increase number of street cleaning
  - From two to three a year
- EV/solar feasibility study
- Unfunded: Fireworks cost share for Christmas on the River Mainstreet event (Total $6,000-$7,000)

Organizational Excellence

Funded Requests

- New trash enclosure at city hall
  - from southside to westside next to generator

Budget Work Session – 10/15/2024

2025 Dept. Requests Page 33

Transportation Fund (40)

Revenues									
Category	**2023 Audited**	**2024 Adopted**	**2024 YTD**	**2024 Projection**	**2025 Budget**	**2026 Forecast**	**2027 Forecast**	**2028 Forecast**	**2029 Forecast**
Taxes	$ 1,460,584	$ 1,363,000	$ 1,183,086	$ 1,509,000	$ 1,557,000	$ 1,579,000	$ 1,601,000	$ 1,625,000	$ 1,642,000
Other	49,076	15,000	81,871	92,340	10,000	10,000	10,000	10,000	10,001
Transfers	236,000	243,000	182,250	243,000	247,000	251,000	255,000	259,000	263,000
Total Revenues	**1,745,660**	**1,621,000**	**1,447,207**	**1,844,340**	**1,814,000**	**1,840,000**	**1,866,000**	**1,894,000**	**1,915,001**
Expenditures									
Salary and Benefits	482,500	626,000	431,596	579,000	758,000	773,000	788,000	804,000	820,000
Operating	457,112	602,000	334,764	550,500	728,000	663,000	676,000	690,000	704,000
Capital	477,011	380,000	9,203	380,000	679,000	415,000	311,000	460,000	395,000
Transfers Out	66,229	-	-	-	-	-	-	-	-
Total Expenditures	**1,482,852**	**1,608,000**	**775,563**	**1,509,500**	**2,165,000**	**1,851,000**	**1,775,000**	**1,954,000**	**1,919,000**
Increase (decrease)	262,808	13,000	671,644	334,840	(351,000)	(11,000)	91,000	(60,000)	(3,999)
Beginning FB	367,769	360,141	630,577	630,577	965,417	614,417	603,417	694,417	634,417
Ending FB	**$ 630,577**	**$ 373,141**	**$ 1,302,221**	**$ 965,417**	**$ 614,417**	**$ 603,417**	**$ 694,417**	**$ 634,417**	**$ 630,418**
Fund Balance % (of OPS)	63%	30%	170%	85%	41%	42%	47%	42%	41%

Transportation Fund

- Streets & Transportation expenditures fully reflected in this request
- Pavement preservation $280,000
- Street Striping $55,000
- ADA engineering/sidewalk gap $160,000
- Street master plan $80,000
- Includes a new Foreman position

2025 Dept. Requests Page 39

Park and Recreation Fund (41)

Revenues									
Category	**2023 Audited**	**2024 Adopted**	**2024 YTD**	**2024 Projection**	**2025 Budget**	**2026 Forecast**	**2027 Forecast**	**2028 Forecast**	**2029 Forecast**
Taxes	$ 952,254	$ 975,000	$ 785,801	$ 1,041,000	$ 1,062,000	$ 1,073,000	$ 1,084,000	$ 1,095,000	$ 1,106,000
Program Revenue	34,616	37,000	40,556	43,000	45,000	45,800	46,600	47,400	48,300
Other		-	76,340	76,000	-	-	-	-	-
Grants/Donations	432,093	24,000	24,308	24,000	-	1,000	1,000	1,000	1,000
Transfers	350,000	426,000	319,500	426,000	433,000	440,000	447,000	455,000	463,000
Total Revenues	**1,768,963**	**1,462,000**	**1,246,505**	**1,610,000**	**1,540,000**	**1,559,800**	**1,578,600**	**1,598,400**	**1,618,300**

Expenditures									
Salary and Benefits Parks	452,949	771,000	436,422	730,000	775,000	791,000	807,000	823,000	839,000
Operating	173,034	228,000	148,422	228,000	347,000	354,000	361,000	368,000	375,000
Capital	273,113	496,000	329,690	496,000	850,000	450,000	425,000	350,000	350,000
Transfer to Farmers Mrkt	-	-	-	-	520,000	-	-	-	-
Nature Sanctuary Operations	-	-	61,000	80,000	47,000	80,000	80,000	80,000	80,000
Total Expenditures	**899,096**	**1,495,000**	**975,534**	**1,534,000**	**2,539,000**	**1,675,000**	**1,673,000**	**1,621,000**	**1,644,000**

Increase (decrease)	869,867	(33,000)	270,971	76,000	(999,000)	(115,200)	(94,400)	(22,600)	(25,700)

Beginning FB	887,084	1,756,951	1,756,951	1,756,951	1,832,951	833,951	718,751	624,351	601,751
Ending FB	**$ 1,756,951**	**$ 1,723,951**	**$ 2,027,922**	**$ 1,832,951**	**$ 833,951**	**$ 718,751**	**$ 624,351**	**$ 601,751**	**$ 576,051**
Fund Balance % (of OPS)	281%	173%	314%	177%	49%	59%	50%	47%	45%

Parks Fund

- Reclassification of position: Program Manager
- Transfer $520,000 to the Farmers Market Capital Project Fund
- New mower $30,000
- Parks Capital per the CIP $850,000

2025 Dept. Requests Page 50

Police (Public Safety) Fund (42)

Revenues									
Category	2023 Audited	2024 Adopted	2024 YTD	2024 Projection	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Taxes	$ 192,285	$ 966,000	$ 759,435	$ 1,013,000	$ 1,033,000	$ 1,043,000	$ 1,053,000	$ 1,064,000	$ 1,075,000
Other	-	3,000	78,795	79,000	3,000	3,000	3,000	3,000	3,000
Transfers	-	1,500,000	1,125,000	1,500,000	1,526,000	1,552,000	1,578,000	1,605,000	1,632,000
Total Revenues	**192,285**	**2,469,000**	**1,963,230**	**2,592,000**	**2,562,000**	**2,598,000**	**2,634,000**	**2,672,000**	**2,710,000**
Expenditures									
Salary and Benefits	-	2,099,500	1,270,594	1,600,000	2,187,000	2,209,000	2,231,000	2,253,000	2,276,000
Operating	-	214,000	64,719	214,000	401,000	405,000	409,000	413,000	417,000
Capital	-	86,500	5,856	6,000	97,000	45,000	45,000	45,000	45,000
CIP	-	-	-	-	35,000	-	-	-	-
Total Expenditures	**-**	**2,400,000**	**1,341,169**	**1,820,000**	**2,720,000**	**2,659,000**	**2,685,000**	**2,711,000**	**2,738,000**
Increase (decrease)	192,285	69,000	622,061	772,000	**(158,000)**	(61,000)	(51,000)	(39,000)	(28,000)
Beginning Fund Balance	-	189,585	192,285	192,285	**964,285**	806,285	745,285	694,285	655,285
Ending Fund Balance	**$ 192,285**	**$ 258,585**	**$ 814,346**	**$ 964,285**	**$ 806,285**	**$ 745,285**	**$ 694,285**	**$ 655,285**	**$ 627,285**
Fund Balance % (of OPS)	100%	11%	61%	53%	30%	28%	26%	24%	23%

Police Fund

- Reflects full employment by the end of 2025
- Substation tentative opening summer 2025
- Facility improvements $35,000
- In car rugged laptop computers (7)
- Community camera system

2025 Dept. Requests Page 60

Use Tax Fund(48)

Revenues									
Category	**2023 Audited**	**2024 Adopted**	**2024 YTD**	**2024 Projection**	**2025 Budget**	**2026 Forecast**	**2027 Forecast**	**2028 Forecast**	**2029 Forecast**
Taxes	$ -	$ 350,000	$ 585,753	$ 985,753	$ 1,005,000	$ 1,015,000	$ 1,025,000	$ 1,035,000	$ 1,045,000
Total Revenues	**-**	**350,000**	**585,753**	**985,753**	**1,005,000**	**1,015,000**	**1,025,000**	**1,035,000**	**1,045,000**
Expenditures									
Street Capital	-	204,805	-	204,805	1,000,000	834,000	500,000	700,000	500,000
Street Maintenance	-	56,000	-	56,000	180,000	180,000	180,000	180,000	180,000
Park Trail Maint & Capital	-	70,000	-	70,000	250,000	150,000	175,000	200,000	200,000
Total Expenditures	**-**	**330,805**	**-**	**330,805**	**1,430,000**	**1,164,000**	**855,000**	**1,080,000**	**880,000**
Increase (decrease)	-	19,195	585,753	654,948	(425,000)	(149,000)	170,000	(45,000)	165,000
Beginning FB	-	-	-	-	654,948	229,948	80,948	250,948	205,948
Ending FB	**$ -**	**$ 19,195**	**$ 585,753**	**$ 654,948**	**$ 229,948**	**$ 80,948**	**$ 250,948**	**$ 205,948**	**$ 370,948**
Fund Balance % (of OPS)	0%	15%	0%	520%	53%	25%	71%	54%	98%

2025 Dept. Requests

Use Tax Fund(48)
64% Street Construction Detail

Revenues									
Category	**2023 Audited**	**2024 Adopted**	**2024 YTD**	**2024 Projected**	**2025 Budget**	**2026 Forecast**	**2027 Forecast**	**2028 Forecast**	**2029 Forecast**
Taxes	$ -	$ 224,000	$ 374,882	$ 630,882	$ 643,200	$ 649,600	$ 656,000	$ 662,400	$ 668,800
Total Revenues		**224,000**	**374,882**	**630,882**	**643,200**	**649,600**	**656,000**	**662,400**	**668,800**
Expenditures									
Transfer to Bell Road Project Fund	-	87,666	-	132,500	500,000	334,000	-	-	-
Transfer to Route 9 Project Fund	-	117,139	-	32,000	500,000	500,000	500,000	500,000	-
Transfer to Future Project Fund	-	-	-	-	-	-	-	200,000	500,000
Total Expenditures	**-**	**204,805**	**-**	**164,500**	**1,000,000**	**834,000**	**500,000**	**700,000**	**500,000**
Increase (decrease)	-	19,195	374,882	466,382	(356,800)	(184,400)	156,000	(37,600)	168,800
Beginning Fund Balance	-	-	-	-	466,382	109,582	(74,818)	81,182	43,582
Ending Fund Balance	**$ -**	**$ 19,195**	**$ 374,882**	**$ 466,382**	**$ 109,582**	**$ (74,818)**	**$ 81,182**	**$ 43,582**	**$ 212,382**

2025 Dept. Requests

Use Tax Fund(48)
16% Street Maintenance Detail

Revenues									
Category	**2023 Audited**	**2024 Adopted**	**2024 YTD**	**2024 Projection**	**2025 Budget**	**2026 Forecast**	**2027 Forecast**	**2028 Forecast**	**2029 Forecast**
Taxes	$ -	$ 56,000	$ 93,720	$ 157,720	$ 160,800	$ 162,400	$ 164,000	$ 165,600	$ 167,200
Total Revenues	**-**	**56,000**	**93,720**	**157,720**	**160,800**	**162,400**	**164,000**	**165,600**	**167,200**
Expenditures									
Sidewalk Maintenance	-	56,000	-	56,000	90,000	90,000	90,000	90,000	90,000
Curb Maintenance	-				90,000	90,000	90,000	90,000	90,000
	-								
Total Expenditures	**-**	**56,000**	**-**	**56,000**	**180,000**	**180,000**	**180,000**	**180,000**	**180,000**
Increase (decrease)	-	-	93,720	101,720	(19,200)	(17,600)	(16,000)	(14,400)	(12,800)
Beginning FB	-	-	-	-	101,720	82,520	64,920	48,920	34,520
Ending FB	**$ -**	**$ -**	**$ 93,720**	**$ 101,720**	**$ 82,520**	**$ 64,920**	**$ 48,920**	**$ 34,520**	**$ 21,720**
Fund Balance % (of OPS)	0%	0%			92%	72%	54%	38%	24%

2025 Dept. Requests

Use Tax Fund(48)
20% Parks Trail System Maintenance

Revenues									
Category	**2023 Audited**	**2024 Adopted**	**2024 YTD**	**2024 Projected**	**2025 Budget**	**2026 Forecast**	**2027 Forecast**	**2028 Forecast**	**2029 Forecast**
Taxes		$ 70,000	$ 117,151	$ 197,151	$ 201,000	$ 203,000	$ 205,000	$ 207,000	$ 209,000
Total Revenues	**-**	**70,000**	**117,151**	**197,151**	**201,000**	**203,000**	**205,000**	**207,000**	**209,000**
Expenditures									
Park Trail Maint & Capital	-	70,000	-	70,000	250,000	150,000	175,000	200,000	200,000
Total Expenditures	**-**	**70,000**	**-**	**70,000**	**250,000**	**150,000**	**175,000**	**200,000**	**200,000**
Increase (decrease)	-	-		127,151	(49,000)	53,000	30,000	7,000	9,000
Beginning FB	-	-		-	127,151	78,151	131,151	161,151	168,151
Ending FB	**$ -**	**$ -**	**$ -**	**$ 127,151**	**$ 78,151**	**$ 131,151**	**$ 161,151**	**$ 168,151**	**$ 177,151**

2025 Dept. Requests Page 68

Sewer Services Fund (30)

Revenues									
Category	**2023 Audited**	**2024 Adopted**	**2024 YTD**	**2024 Projected**	**2025 Budget**	**2026 Forecast**	**2027 Forecast**	**2028 Forecast**	**2029 Forecast**
Sewer Charges	$ 1,785,086	$ 1,813,000	$ 1,300,630	$ 1,800,000	$ 1,854,000	$ 1,910,000	$ 1,910,000	$ 1,910,000	$ 1,910,000
Sewer Tap Fees	15,650	30,000	8,750	10,000	15,000	-	-	-	-
Sewer Impact Fees	11,817	51,500	8,517	10,000	10,000	-	-	-	-
MOAW Bill Collection Payment	-	550	501	501	-	-	-	-	-
Grinder Pump Admin Fee	4,620	4,600	3,465	3,000	-	-	-	-	-
Interest Income	3,557	5,500	2,287	5,000	5,000	5,000	5,000	5,000	5,000
Miscellaneous	50,567	-	7,022	7,000	-	-	-	-	-
Total Revenues	**1,871,297**	**1,905,150**	**1,331,172**	**1,835,501**	**1,884,000**	**1,915,000**	**1,915,000**	**1,915,000**	**1,915,000**
Expenses									
Operating Expenses	1,202,709	800,500	666,042	807,793	940,000	968,000	996,000	1,024,000	1,055,000
Capital Expenses	306,010	709,000	44,946	704,000	800,000	800,000	800,000	800,000	800,000
Debt Service (Transfer to 34)	172,191	179,000	22,500	179,000	-	-	-	-	-
Transfer to General Fund	360,500	370,000	277,500	370,000	180,000	90,000	45,000	23,000	12,000
Total Expenses	**2,041,410**	**2,058,500**	**1,010,988**	**2,060,793**	**1,920,000**	**1,858,000**	**1,841,000**	**1,847,000**	**1,867,001**
Increase (Decrease)	(170,114)	(153,350)	320,184	(225,292)	**(36,000)**	57,000	74,000	68,000	47,999
Beginning Fund Balance	788,729	668,564	618,615	618,615	**393,323**	357,323	414,323	488,323	556,323
Ending Fund Balance	**$ 618,615**	**$ 515,214**	**$ 938,799**	**$ 393,323**	**$ 357,323**	**$ 414,323**	**$ 488,323**	**$ 556,323**	**$ 604,322**
Fund Balance %	30%	25%	93%	19%	19%	22%	27%	30%	32%

Sewer Fund

- 3% rate increase in 2025
- New Management Services Contract in 2024
- Consideration of merger to electorate 2025
- Includes continued sewer plant improvements $500,000
- Continued sewer line improvements $300,000
- Total sewer maintenance $441,000

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Internal Service Fund(35)

Revenues								
Category	**2024 Adopted**	**2024 YTD**	**2024 Projection**	**2025 Budget**	**2026 Forecast**	**2027 Forecast**	**2028 Forecast**	**2029 Forecast**
Sale of Vehicles	$ -	$ 32,300	$ 32,300	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Administrative Fees	-	-	-	1,193,000	1,253,000	1,316,000	1,382,000	1,451,000
Total Revenues	**-**	**32,300**	**32,300**	**1,198,000**	**1,258,000**	**1,321,000**	**1,387,000**	**1,456,000**
Expenditures								
Administration	-	-	-	416,000	437,000	459,000	482,000	506,000
Payroll	-	-	-	141,000	148,000	155,000	163,000	171,000
IT	-	-	-	160,000	168,000	176,000	185,000	194,000
Fleet	-	-	-	122,000	128,000	134,000	141,000	148,000
Building Services			-	154,000	162,000	170,000	179,000	188,000
Risk Mgt	-	-	-	205,000	215,000	226,000	237,000	249,000
Total Expenditures	**-**	**-**	**-**	**1,198,000**	**1,258,000**	**1,320,000**	**1,387,000**	**1,456,000**
Increase (decrease)	-	32,300	32,300	-	-	1,000	-	-
Beginning FB	-	-	-	32,300	32,300	32,300	33,300	33,300
Ending FB	**$ -**	**$ 32,300**	**$ 32,300**	**$ 32,300**	**$ 32,300**	**$ 33,300**	**$ 33,300**	**$ 33,300**
Fund Balance %				5%	5%	5%	5%	5%

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Internal Service Fund(35) Administration

Administration				
Department / Fund	**Non-Payroll, Non-CIP Expenses**	**Admin Allocation**	**Administration costs**	**Admin Account #**
Administration	$ 339,000	11%	$ 48,000	10-501-08-06-00
Court	19,000	1%	3,000	10-510-08-06-00
Public Works	91,000	3%	13,000	10-515-08-06-00
CD	43,000	1%	6,000	10-518-08-06-00
All other fund costs	1,205,000	41%	170,000	10-501-08-06-00
Total General	**1,697,000**	**57%**	**240,000**	
Transportation	634,000	21%	89,000	40-520-08-06-00
Parks	311,000	11%	44,000	41-525-08-06-00
Public Safety	315,000	11%	44,000	42-505-08-06-00
Total	**$ 2,957,000**	**100%**	**$ 416,000**	

Internal Service Fund(35)
Payroll & HR

Payroll Roll & HR

Department / Fund	Full-Time Employee Equivalent (FTE)	Payroll Allocation	85% of Payroll + HR Costs	Payroll Account #
Administration	5.23	10%	$ 15,000	10-501-01-35-00
Court	1.28	3%	4,000	10-510-01-35-00
Public Works	4.00	8%	11,000	10-515-01-35-00
CD	6.00	12%	17,000	10-518-01-35-00
All other fund costs				
Total General	**17**	**33%**	**47,000**	
Transportation	8.00	16%	23,000	40-520-01-35-00
Parks	8.31	17%	24,000	41-525-01-35-00
Public Safety	17.00	34%	48,000	42-505-01-35-00
Total	**49.82**	**100%**	**$ 141,000**	

Internal Service Fund(35)
Building Services (Facilities)

Facilities Services

Department / Fund	Building Square Feet	SQFT Allocation	Facilities Cost	Facilities Account
Administration	4,826	37%	$ 57,000	10-501-08-06-01
Court	1,973	15%	23,000	10-510-08-06-01
Public Works	634	5%	8,000	10-515-08-06-01
CD	929	7%	11,000	10-518-08-06-01
All other fund costs				
Total General	**8,362**	**64%**	**99,000**	
Transportation	-	0%	-	40-520-08-06-01
Parks	314	2%	4,000	41-525-08-06-01
Public Safety	4,289	33%	51,000	42-505-08-06-01
Total	**12,965**	**100%**	**$ 154,000**	

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Internal Service Fund(35)
Technology

Technology Services

Department / Fund	Computers Assigned to Staff	IT Allocation	IT Support Costs	IT Account #
Administration	9	26%	$ 42,000	10-501-08-08-00
Court	2	6%	9,000	10-510-08-08-00
Public Works	2	6%	9,000	10-515-08-08-00
CD	5	15%	24,000	10-518-08-08-00
All other fund costs				
Total General	**18**	**53%**	**84,000**	
Transportation	1	3%	5,000	40-520-08-08-00
Parks	3	9%	14,000	41-525-08-08-00
Public Safety	12	35%	56,000	42-505-08-08-00
Total	**34**	**100%**	**$ 160,000**	

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Internal Service Fund(35)
Risk Management

Risk Management

Department / Fund	Total payroll	Risk Allocation	Liability Cost	Risk Account #
Administration	1,043,000	18%	$ 36,000	10-501-02-01-00
Court	154,000	3%	5,000	10-510-02-01-00
Public Works	500,000	8%	17,000	10-515-02-01-00
CD	667,000	11%	23,000	10-518-02-01-00
All other fund costs				
Total General	**2,364,000**	**40%**	**81,000**	
Transportation	710,000	12%	25,000	40-520-02-01-00
Parks	744,000	13%	26,000	41-525-02-01-00
Public Safety	2,067,000	35%	72,000	42-505-02-01-00
Total	**$ 5,885,000**	**100%**	**$ 205,000**	

Internal Service Fund(35)
Fleet Management

Fleet Management

Department / Fund	# of vehicles	Fleet Allocation	Fleet costs	Fleet Account #
Administration	-	0%	$ -	10-501-04-02-00
Court	-	0%	-	10-510-04-02-00
Public Works	1	9%	11,000	10-515-04-02-00
CD	3	27%	32,000	10-518-04-02-00
All other fund costs				
Total General	**4**	**36%**	**43,000**	
Transportation	2	18%	21,000	40-520-04-02-00
Parks	2	18%	21,000	41-525-04-02-00
Public Safety	3	27%	32,000	42-505-04-02-00
Total	**11**	**100%**	**$ 117,000**	

Internal Service Fund(35)
Fee Total

Grand Totals

Department / Fund	Grand Total
Administration	$ 198,000
Court	44,000
Public Works	69,000
CD	113,000
All other fund costs	170,000
Total General	**594,000**
Transportation	163,000
Parks	133,000
Public Safety	303,000
Total	**$ 1,193,000**

Total Updated for formula error for Presentation after printed document

Fewson Fund (45)

Revenues									
Category	**2023 Audited**	**2024 Adopted**	**2024 YTD**	**2024 Projection**	**2025 Budget**	**2026 Forecast**	**2027 Forecast**	**2028 Forecast**	**2029 Forecast**
Interest	$ 11,174	$ 5,000	$ 4,388	$ 7,000	**$ 7,000**	$ 7,000	$ 7,000	$ 7,000	$ 7,000
Total Revenues	**11,174**	**5,000**	**4,388**	**7,000**	**7,000**	**7,000**	**7,000**	**7,000**	**7,000**
Expenditures									
Operating	154	150	125	150	-	150	150	150	150
Capital	-	28,355	-	-	**35,000**	3,500	3,500	3,500	3,500
Total Expenditures	**154**	**28,505**	**125**	**150**	**35,000**	**3,650**	**3,650**	**3,650**	**3,650**
Increase (decrease)	11,020	(23,505)	4,263	6,850	(28,000)	3,350	3,350	3,350	3,350
Beginning Fund Balance	602,428	557,599	613,448	613,448	**620,298**	592,298	595,648	598,998	602,348
Ending Fund Balance	**$ 613,448**	**$ 579,873**	**$ 617,711**	**$ 620,298**	**$ 592,298**	**$ 595,648**	**$ 598,998**	**$ 602,348**	**$ 605,698**
Required Minimum	$ 525,001	$ 525,000	$ 525,000	$ 525,000	**$ 525,000**	$ 525,000	$ 525,000	$ 525,000	$ 525,000
Fund % of Required Minimum	**117%**	**110%**	**118%**	**118%**	**113%**	**113%**	**114%**	**115%**	**115%**

Guest Tax/Economic Development Fund (46)

Revenues									
Category	**2023 Audited**	**2024 Adopted**	**2024 YTD**	**2024 Projection**	**2025 Budget**	**2026 Forecast**	**2027 Forecast**	**2028 Forecast**	**2029 Forecast**
Guest Room Tax	$ 88,171	$ 68,000	$ 87,184	$ 100,000	$ 102,000	$ 104,000	$ 106,000	$ 108,000	$ 110,000
Total Revenues	**88,171**	**68,000**	**87,184**	**100,000**	**102,000**	**104,000**	**106,000**	**108,000**	**110,000**
Expenditures									
Operating	17,967	23,000	15,000	23,000	28,000	29,000	30,000	31,000	32,000
FIFA26 impact		-	-	-	10,000	30,000	-	-	-
Developer Reimbursement	53,772	45,000	57,716	67,000	68,000	70,000	71,000	72,000	74,000
Total Expenditures	**71,739**	**68,000**	**72,716**	**90,000**	**106,000**	**129,000**	**101,000**	**103,000**	**106,000**
Increase (decrease)	16,432	-	14,468	10,000	**(4,000)**	(25,000)	5,000	5,000	4,000
Beginning FB	20,872	10,873	37,304	37,304	47,304	43,304	18,304	23,304	28,304
Ending FB	**$ 37,304**	**$ 10,873**	**$ 51,772**	**$ 47,304**	**$ 43,304**	**$ 18,304**	**$ 23,304**	**$ 28,304**	**$ 32,304**
Fund Balance %	23%	0%	20%	11%	**-3.77%**	-19%	5%	5%	4%

Stormwater Fund (47)

Revenues									
Category	**2023 Audited**	**2024 Adopted**	**2024 YTD**	**2024 Projection**	**2025 Budget**	**2026 Forecast**	**2027 Forecast**	**2028 Forecast**	**2029 Forecast**
Transfer from General Fund	$ -	$ -	$ -	$ 135,000	$ 270,000	$ 278,000	$ 286,000	$ 295,000	$ 304,000
Total Revenues	**-**	**-**	**-**	**135,000**	**270,000**	**278,000**	**286,000**	**295,000**	**304,000**
Expenditures									
Projects (Storm-water, etc)	-	-	-	-	**75,000**	25,000	25,000	25,000	25,000
Capital (incl debt service)	-	-	-	-	**230,000**	125,000	320,000	250,000	400,000
Total Expenditures	**-**	**-**	**-**	**-**	**305,000**	**150,000**	**345,000**	**275,000**	**425,000**
Increase (decrease)		-	-	135,000	**(35,000)**	128,000	(59,000)	20,000	(121,000)
Beginning FB		-	-		**135,000**	100,000	228,000	169,000	189,000
Ending FB	**$ -**	**$ -**	**$ -**	**$ 135,000**	**$ 100,000**	**$ 228,000**	**$ 169,000**	**$ 189,000**	**$ 68,000**
Fund Balance % (of OPS)	0%	0%			**43%**	182%	53%	76%	17%

Emergency Reserve Fund (50)

Revenues									
Category	**2023 Audited**	**2024 Adopted**	**2024 YTD**	**2024 Projection**	**2025 Budget**	**2026 Forecast**	**2027 Forecast**	**2028 Forecast**	**2029 Forecast**
Interest	$ -	$ -	$ 50	$ 60	$ -	$ 60	$ 60	$ 60	$ 60
Transfers	-	118,000	118,000	118,000	136,000	-	-	-	-
Total Revenues	**-**	**118,000**	**118,050**	**118,060**	136,000	60	60	60	60
Expenditures									
Transfers Out	-	-			-	-	-	-	-
Total Expenditures	-	-			-	-	-	-	-
Increase (decrease)	-	118,000	118,050	118,060	136,000	60	60	60	60
Beginning Fund Balance	1,332,108	1,332,108	1,332,108	1,332,108	1,450,168	1,586,168	1,586,228	1,586,288	1,586,348
Ending Fund Balance	**1,332,108**	**1,450,108**	**1,450,158**	**1,450,168**	**1,586,168**	**1,586,228**	**1,586,288**	**1,586,348**	**1,586,408**
General Fund Expenditures	$ 6,014,029	$ 5,878,000	$ 5,878,000	$ 5,878,001	$ 6,345,000	$ 5,982,395	$ 6,161,866	$ 6,346,722	$ 6,346,722
Fund Balance % of Gen. Fund	**22%**	**25%**	**25%**	**25%**	**25%**	**27%**	**26%**	**25%**	**25%**

Nature Sanctuary Fund (60)

Revenues									
Category	**2023 Audited**	**2024 Adopted**	**2024 YTD**	**2024 Projection**	**2025 Budget**	**2026 Forecast**	**2027 Forecast**	**2028 Forecast**	**2029 Forecast**
Program Revenue	$ -	$ 5,500	$ 365	$ 1,000	$ 1,000	***WILL MOVE TO PARKS & RECREATION ON JANUARY 1, 2026***			
Donations/Grants	8,141	4,500	914	1,868	1,000	-	-	-	
Transfers	63,000	-	-		-	-	-	-	
Total Revenues	**71,141**	**10,000**	**1,279**	**2,868**	**2,000**	**-**	**-**	**-**	
Expenditures									
Salary and Benefits	85,724	-	-	-	-	-	-	-	
Operating	17,298	26,000	14,582	26,000	-	-	-	-	
Equipment	-	-	-	-	-	-	-	-	
Capital	-	46,000	8,530	10,000	200,000	-	-	-	
Total Expenditures	**103,022**	**72,000**	**23,112**	**36,000**	**200,000**	**-**	**-**	**-**	
Increase (decrease)	(31,881)	(62,000)	(21,833)	(33,132)	(198,000)	-	-	-	
Beginning FB	263,013	154,813	231,132	231,132	198,000	0	-	-	
Ending FB	**$ 231,132**	**$ 92,813**	**$ 209,299**	**$ 198,000**	**$ 0**	**$ -**	**$ -**	**$ -**	
Fund Balance %	224%	357%	1435%	762%	0%	0%	0%	0%	

2025 Dept. Requests

Veterans Memorial Fund (66)

Revenues									
Category	**2023 Audited**	**2024 Adopted**	**2024 YTD**	**2024 Projection**	**2025 Budget**	**2026 Forecast**	**2027 Forecast**	**2028 Forecast**	**2029 Forecast**
Donations	$ 23,216	$ 59,483	$ 4,165	$ 6,515	$ 50,000	$ -	$ -	$ -	$ -
Total Revenues	**23,216**	**59,483**	**4,165**	**6,515**	**50,000**	**-**	**-**	**-**	**-**
Expenditures									
Operating	10,249	100,000	29,498	100,000	-	-	-	-	-
Capital	-	-	-	-	50,000	-	-	-	-
Total Expenditures	**10,249**	**100,000**	**29,498**	**100,000**	**50,000**	**-**	**-**	**-**	**-**
Increase (decrease)	12,967	(40,517)	(25,333)	(93,485)	-	-	-	-	-
Net Change to FB	12,967	(40,517)	(25,333)	(93,485)	-	-	-	-	-
Beginning FB	80,518	40,517	93,485	93,485	-	-	-	-	-
Ending FB	**$ 93,485**	**$ -**	**$ 68,152**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

American Rescue Plan (68)

Revenues									
Category	2023 Audited	2024 Adopted	2024 YTD	2024 Projection	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Revenues	-	-	-	-	-	-	-		

Expenditures									
Capital		359,114	51,156	80,114	279,000	-	-		
Total Expenditures	500,000	359,114	51,156	80,114	279,000	-	-		
Increase (decrease)	(500,000)	(359,114)	(51,156)	(80,114)	(279,000)	-	-		
Beginning Fund Balance	859,114	359,114	359,114	359,114	279,000	-	-		
Ending Fund Balance	$ 359,114	$ -	$ 307,958	$ 279,000	$ -	$ -	$ -	$ -	$ -
Fund Balance %	-100%	0%	0%	0%	0%	0%	0%	0%	0%

Farmers Market Fund (61)

Revenues									
Category	2023 Audited	2024 Adopted	2024 YTD	2024 Projection	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Grants/other	$ -	$ -	$ -	$ -	$ 1,165,000	$ -	$ -	$ -	$ -
Transfers (Parks & Rec)	-	-	-	-	520,000	-	-	-	-
Total Revenues	-	-	-	-	1,685,000	-	-	-	-

Expenditures									
Engineering	-	-	-	-	100,000	-	-	-	-
Construction	-	-	-	-	1,585,000	-	-	-	-
Total Expenditures	-	-	-	-	1,685,000	-	-	-	-
Increase (decrease)	-	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Ending Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

*project to date spent from Parks and Recreation Fund

2023	112,964
2024	71,523
	184,487

$ 1,869,487 Total Estimated Cost

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Capital Projects – 9 Highway Downtown (90)

Revenues									
Category	2023 Audited	2024 Adopted	2024 YTD	2024 Projection	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Bond Proceeds	$ -	$ 2,954,524	$ -	$ -	$ 3,200,000	$ -	$ -	-	-
County Grant	-	-		500,000	-	-	-	-	-
Marc Grant					50,000	500,000	2,650,000		
MoDot Grant					-	-	1,278,649	509,301	
Miscellaneous	-	-			-	-	-	-	-
Transfers (use tax fund)	-	-		32,000	500,000	500,000	500,000	500,000	500,000
Total Revenues	**-**	**2,954,524**	**-**	**532,000**	**3,750,000**	**1,000,000**	**4,428,649**	**1,009,301**	**500,000**
Expenditures									
Engineering	32,000	250,000	10,601	200,000	700,000	300,000	150,000	50,000	
Construction	-	-	-	-	100,000	2,100,000	1,800,000	100,000	
Row/Contingency	-	-	-	-	700,000	1,100,000	400,000	500,950	
Debt	-	-	-	-	-	-	700,000	700,000	700,000
Transfers Out	-	-	-	-	-	-	-	-	-
Total Expenditures	**32,000**	**250,000**	**10,601**	**200,000**	**1,500,000**	**3,500,000**	**3,050,000**	**1,350,950**	**700,000**
Increase (decrease)	(32,000)	2,704,524	(10,601)	332,000	2,250,000	(2,500,000)	1,378,649	(341,649)	(200,000)
Beginning Fund Balance	-	(32,000)	(32,000)	(32,000)	300,000	2,550,000	50,000	1,428,649	1,087,000
Ending Fund Balance	**$ (32,000)**	**$ 2,672,524**	**$ (42,601)**	**$ 300,000**	**$ 2,550,000**	**$ 50,000**	**$ 1,428,649**	**$ 1,087,000**	**$ 887,000**

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Capital Projects Fund – (95)

Revenues									
Category	2023 Audited	2024 Adopted	2024 YTD	2024 Projection	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Grants	$ 191,838	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	938	-		345	-	-	-	-	-
Total Revenues	**192,776**	**-**	**-**	**345**	**-**	**-**	**-**	**-**	**-**
Expenditures									
Route 9 Project (Hwy 45)	28,580	340,880	-	-	-	-	-	-	-
Highway 45 at Riss Lake Entryway	-	-	-	-	215,000	-	-	-	-
Quiet Zone	8,484	29,000	-	29,000	135,000	-	-	-	-
Transfers Out (Debt service for 9 HWY CID)		88,000	43,650	88,000				-	-
Total Expenditures	**37,064**	**457,880**	**43,650**	**117,000**	**350,000**	**-**	**-**	**-**	**-**
Increase (decrease)	155,712	(457,880)	(43,650)	(116,655)	(350,000)	-	-	-	-
Beginning Fund Balance	310,943	457,880	466,655	466,655	350,000	-	-	-	-
Ending Fund Balance	**$ 466,655**	**$ -**	**$ 423,005**	**$ 350,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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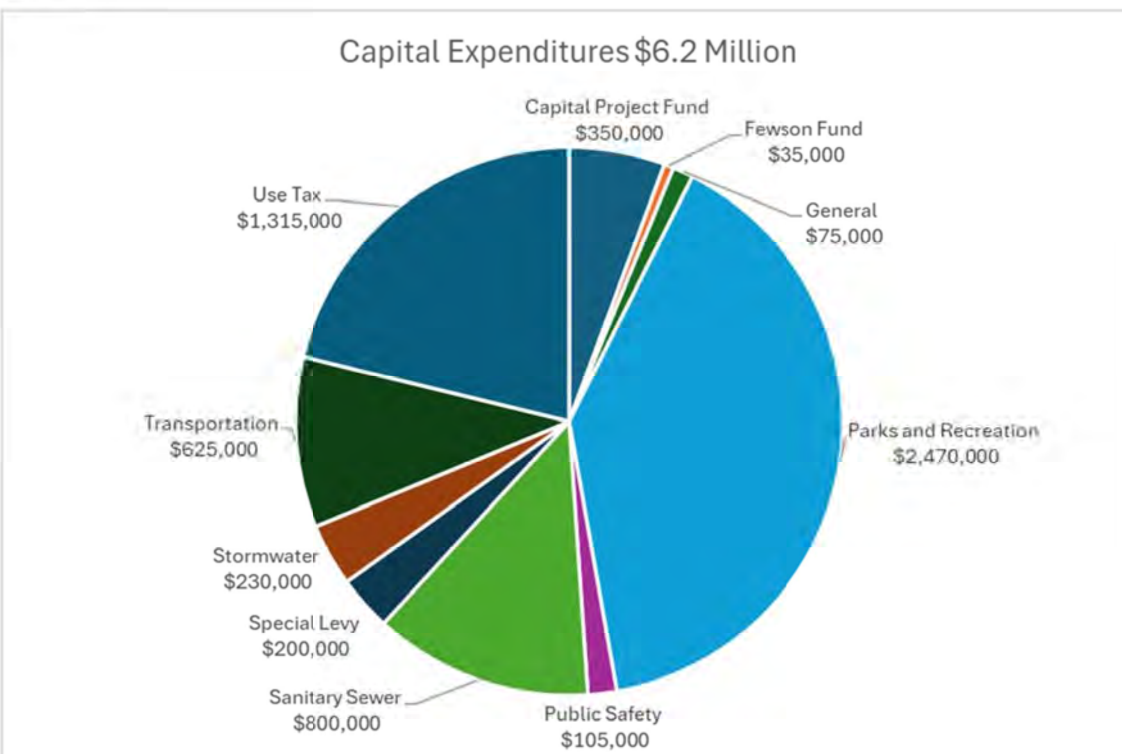
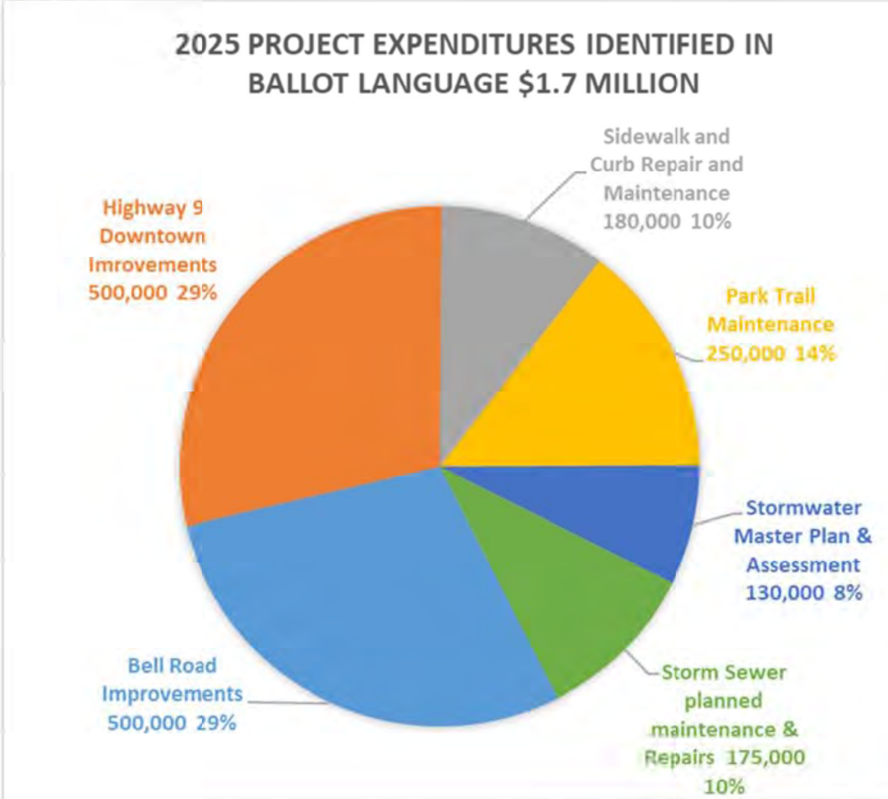
Capital Project – Bell Road Fund – (97)

Revenues									
Category	**2023 Audited**	**2024 Adopted**	**2024 YTD**	**2024 Projeciton**	**2025 Budget**	**2026 Forecast**	**2027 Forecast**	**2028 Forecast**	**2029 Forecast**
Bond Proceeds	$ -	$ 1,899,844	$ -	$ -	$ -	$ -	$ -	-	-
Grants		-			-	750,000	-	-	-
Miscellaneous		-			-	-	-	-	-
Transfers (use tax)		-		132,500	500,000	334,000	-	-	-
Total Revenues	**-**	**1,899,844**	**-**	**132,500**	**500,000**	**1,084,000**	**-**	**-**	**-**
Expenditures									
Engineering	-	50,000	17,604	75,000	113,000	-	-	-	-
Construction	-	-	-	-	267,000	1,039,000	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Other	7,500	-	-	50,000	120,000	45,000	-	-	-
Total Expenditures	**7,500**	**50,000**	**17,604**	**125,000**	**500,000**	**1,084,000**	**-**	**-**	**-**
Increase (decrease)	(7,500)	1,849,844	(17,604)	7,500	-	-	-	-	-
Beginning FB	-	-	(7,500)	(7,500)	-	-	-	-	-
Ending FB	**$ (7,500)**	**$ 1,849,844**	**$ (25,104)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2025 Proposed Capital Expenditures



Impact of Citizen Ballot Initiatives



Debt payment schedule/maturity dates

Debt Issue	Final Maturity	Source of Funds	12/31/2024 Balance	2025 Principal Payment	2025 Interest Payment	2025 Total Payment	12/31/2025 Balance
Series 2015 -City Hall COP	2027	Special Prop. Tax Levy	$ 386,263	$ 124,000	$ 8,000	$ 132,000	$ 262,263
Series 2020A - Brush Creek	2034	Property Taxes / Spec. Assess	3,130,000	295,000	50,000	345,000	2,835,000
Series 2020B - Brink Meyer	2034	Property Taxes / Spec. Assess	2,145,000	200,000	34,000	234,000	1,945,000
Series 2021 - Hwy 9 COP	2037	Highway 9 CID	2,290,000	165,000	46,000	211,000	2,125,000
Sewer Revenue Bonds	2025	Sewer Fees	30,000	30,000	5,200	35,200	-
Totals			**$ 7,981,263**	**$ 814,000**	**$ 143,200**	**$ 957,200**	**$ 7,167,263**

Temporary Levy Fund – (22)

Revenues									
Category	**2023 Audited**	**2024 Adopted**	**2024 YTD**	**2024 Projection**	**2025 Budget**	**2026 Forecast**	**2027 Forecast**	**2028 Forecast**	**2029 Forecast**
Property Taxes	$ 534,535	$ 527,000	$ 574,699	$ 575,000	$ 570,000	$ -	$ -	$ -	$ -
Interest Income	1,163	300	1,414	1,500	1,000	1,985	100	-	-
Total Revenue	**535,698**	**527,300**	**576,113**	**576,500**	**571,000**	**1,985**	**100**	**-**	**-**
Expenditures									
Bond Principal	420,474	444,872	444,873	444,872	124,000	123,119	139,867	-	-
Bond Interest	23,326	13,635	13,635	13,635	8,000	4,512	1,567	-	-
Transfers		-	-	-	-	-	-	-	-
City Hall Capital	-	200,000	16,237	20,000	255,000	235,602	-	-	-
Total Expenditures	**443,800**	**658,507**	**474,745**	**478,507**	**387,000**	**363,233**	**141,434**	**-**	**-**
Increase (decrease)	91,898	(131,207)	101,368	97,993	184,000	(361,248)	(141,334)	-	-
Beginning Fund Balance	128,691	200,190	220,589	220,589	318,582	502,582	141,334	-	-
Ending Fund Balance	**$ 220,589**	**$ 68,983**	**$ 321,957**	**$ 318,582**	**$ 502,582**	**$ 141,334**	**$ -**	**$ -**	**$ -**
Fund Balance %	21%	-29%	22%	21%	139%	-283%	-100%	0%	0%

Brush Creek NID Debt Service Fund – (23)

Revenues									
Category	**2023 Audited**	**2024 Adopted**	**2024 YTD**	**2024 Projection**	**2025 Budget**	**2026 Forecast**	**2027 Forecast**	**2028 Forecast**	**2029 Forecast**
Special Assessment	$ 276,067	$ 283,833	$ 276,841	$ 283,833	$ 280,000	$ 280,000	$ 280,000	$ 280,000	$ 280,000
Penalties	119	-	-	-		-	-	-	-
Transfer from General	56,278	56,000	56,000	56,000	65,000	65,000	65,000	60,000	60,000
Total Revenues	**332,464**	**339,833**	**332,841**	**339,833**	**345,000**	**345,000**	**345,000**	**340,000**	**340,000**
Expenditures									
Bond Principal	290,000	290,000	290,000	290,000	295,000	295,000	300,000	305,000	310,000
Bond Interest	53,904	51,439	51,439	51,439	49,000	45,488	41,841	37,680	32,989
Bond Fees	300	300	300	300	1,000	300	300	300	300
Total Expenditures	**344,204**	**341,739**	**341,739**	**341,739**	**345,000**	**340,788**	**342,141**	**342,980**	**343,289**
Increase (decrease)	(11,740)	(1,906)	(8,898)	(1,906)	-	4,212	2,859	(2,980)	(3,289)
Beginning Fund Balance	22,725	18,632	10,985	10,985	9,079	9,079	13,291	16,150	13,170
Ending Fund Balance	**$ 10,985**	**$ 16,726**	**$ 2,087**	**$ 9,079**	**$ 9,079**	**$ 13,291**	**$ 16,150**	**$ 13,170**	**$ 9,881**
Fund Balance %	-3.41%	-0.56%	-2.60%	-0.56%	0%	1.24%	0.84%	-0.87%	-0.96%

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Brink Meyer NID Debt Service Fund – (24)

Revenues									
Category	2023 Audited	2024 Adopted	2024 YTD	2024 Projection	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Special Assessment	$ 1,662	$ 1,662	$ 1,662	$ 1,662	$ 1,700	$ 1,662	$ 1,662	$ 1,662	$ 1,662
Transfers	230,297	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000
Total Revenues	**231,959**	**236,662**	**236,662**	**236,662**	**236,700**	**236,662**	**236,662**	**236,662**	**236,662**
Expenditures									
Bond Principal	195,000	200,000	195,000	200,000	205,000	205,000	210,000	210,000	210,000
Bond Interest	36,904	35,245	35,245	35,245	34,000	31,189	28,678	25,823	22,620
Bond Fees	300	300	300	300	1,000	300	300	300	300
Total Expenditures	**232,204**	**235,545**	**230,545**	**235,545**	**240,000**	**236,489**	**238,978**	**236,123**	**232,920**
Increase (decrease)	(245)	1,117	6,117	1,117	(3,300)	173	(2,316)	539	3,742
Beginning Fund Balance	5,681	5,454	5,436	5,436	6,553	3,253	3,426	1,110	1,649
Ending Fund Balance	**$ 5,436**	**$ 6,571**	**$ 11,553**	**$ 6,553**	**$ 3,253**	**$ 3,426**	**$ 1,110**	**$ 1,649**	**$ 5,391**
Fund Balance %	-0.11%	0.47%	2.65%	0.47%	-1.38%	0.07%	-0.97%	0.23%	1.61%

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Highway 9 (21 COPs) Debt Service Fund – (96)

Revenues									
Category	2023 Audited	2024 Adopted	2024 YTD	2024 Projection	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
9 Highway CID Proceeds	$ 171,253	$ 175,000	$ 207,225	$ 207,225	211,000	$ 208,000	$ 205,000	$ 201,000	$ 202,600
Transfers From Projects	66,229	88,000	43,650	45,425	-	-	-	-	-
Total Revenues	**237,482**	**263,000**	**250,875**	**252,650**	**211,000**	**208,000**	**205,000**	**201,000**	**202,600**
Expenditures									
Bond Principal	160,000	160,000	160,000	160,000	165,000	165,000	165,000	165,000	170,000
Bond Interest	50,353	49,000	47,225	49,000	46,000	42,500	39,200	35,900	32,600
Bond Fees	1,750	-			-	-	-	-	-
Total Expenditures	**212,103**	**209,000**	**207,225**	**209,000**	**211,000**	**207,500**	**204,200**	**200,900**	**202,600**
Increase (decrease)	25,379	54,000	43,650	43,650	-	500	800	100	-
Beginning Fund Balance	(69,029)	69,126	(43,650)	(43,650)	-	-	500	1,300	1,400
Ending Fund Balance	**(43,650)**	**123,126**	**-**	**$ -**	**$ -**	**$ 500**	**$ 1,300**	**$ 1,400**	**$ 1,400**
Fund Balance %	11.97%	25.84%	21.06%	20.89%	0.00%	0.24%	0.39%	0.05%	0.00%

Next Steps

- ~~September 17 – CIP Review and Adoption~~
- ~~October 1 – 2025 Pay Plan, Internal Service Policy, Revenue Projections~~
- ~~October 15– Administrator's Proposed, Balanced Budget – All budgeted funds~~
- November 5 – Budget Adoption 1st Reading
- November 19 – Budget Adoption 2nd Reading