

GENERAL FUND

2025 BUDGET - Adopted December 10, 2024

REVENUE:

	2024 Initial Budget <small>(Adopted Jan. 11 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
BUILDING & PLANNING			
Permits and Inspections	\$60,000.00	\$85,000.00	\$50,000.00
Planning Commission Fees	\$5,000.00	\$5,000.00	\$4,000.00
	\$65,000.00	\$90,000.00	\$54,000.00
GENERAL & ADMIN			
Community Building	\$1,200.00	\$2,000.00	\$3,000.00
Franchise Fees	\$108,000.00	\$108,000.00	\$100,000.00
City Sales and Use Tax Funds	\$430,000.00	\$430,000.00	\$495,000.00
County Sales and Use Tax Funds	\$560,000.00	\$560,000.00	\$590,000.00
Washington County Treasury	\$194,000.00	\$194,000.00	\$230,000.00
Interest Income	\$5,500.00	\$5,500.00	\$4,000.00
Municipal Aid	\$34,000.00	\$34,000.00	\$30,500.00
Miscellaneous Income	\$3,500.00	\$3,500.00	\$0.00
Donations			
	\$1,336,200.00	\$1,337,000.00	\$1,452,500.00
PARKS & RECREATION			
Restoration Payment / Royal	\$2,000.00	\$2,000.00	\$0.00
Miscellaneous Income			\$0.00
	\$2,000.00	\$2,000.00	\$0.00

REVENUE:

	2024 Initial Budget <small>(Adopted Jan. 11 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
POLICE DEPARTMENT			
Insurance Reimbursement			
Court Fines	\$18,000.00	\$25,000.00	\$29,000.00
ACT 988 Fine Transfer			\$5,000.00
Accident Report Requests	\$200.00	\$200.00	\$0.00
Miscellaneous Income	\$400.00	\$400.00	\$500.00
Step Grant Reimbursement	\$50,000.00	\$50,000.00	\$40,000.00
	\$68,600.00	\$75,600.00	\$74,500.00
Excess Funds Allocated from 2023	\$100,000.00	\$164,159.53	
<i>Engineering Accrual From Crafton Tull (Mill Branch Park 2022 ARDOT Grant/HUD Grant Hwy 45 Entrance Improvement) Approved Engineering Contract Fees was \$88,825-\$23,998.52 (- \$15,850.05 YTD 2024)</i>		-25,176.38	
2022 Awarded ARDOT Grant Match Portion (City Obligation 20%) NET Available Carryover from Excess From Council Approved Accruals (+\$15,850.05)	-\$63,000.00	-\$63,000.00	
		\$75,983.15	
	\$37,000.00	\$151,966.30	\$0.00
TOTAL REVENUE:	\$1,508,800.00	\$1,580,583.15	\$1,581,000.00

EXPENSES:

	2024 Initial Budget <small>(Adopted Jan. 11, 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
BUILDING & PLANNING:			
Continuing Education	\$2,000.00		
Compliance Materials	\$4,000.00	\$2,500.00	\$1,500.00
Permit Management Software	\$5,000.00	\$5,000.00	\$5,000.00
Payroc Processing Fees			\$1,700.00
Miscellaneous Expense	\$1,000.00	\$500.00	\$200.00
Total Building/Planning	\$12,000.00	\$8,000.00	\$8,400.00
ADMIN OFFICE EXPENSES:			
Advertising & Public Notices	\$3,000.00	\$3,000.00	\$3,000.00
Building Maint. & Repair <small>(Community Building)</small>	\$5,000.00	\$7,000.00	\$7,500.00
Building Maint. & Repair <small>(City Hall)</small>	\$5,000.00	\$10,000.00	\$5,000.00
Building Insurance <small>(Community Building)</small>	\$500.00	\$500.00	\$500.00
Building Insurance <small>(City Hall)</small>	\$1,500.00	\$0.00	\$1,800.00
Contract Labor	\$12,000.00	\$12,000.00	\$18,000.00
Equipment & Supplies	\$20,000.00	\$23,000.00	\$17,000.00
Ordinance Codification	\$10,000.00	\$10,000.00	\$3,400.00
Subscription & Dues	\$2,500.00	\$2,800.00	\$3,200.00
Utilities - Electric	\$4,700.00	\$4,700.00	\$5,400.00
Utilities - Gas	\$3,900.00	\$3,900.00	\$3,000.00
Utilities - Phone & Internet	\$3,000.00	\$3,000.00	\$2,600.00
Utilities - Sanitation	\$3,000.00	\$2,000.00	\$2,100.00
Utilities - Water	\$1,000.00	\$500.00	\$1,500.00
Miscellaneous Expense	\$4,900.00	\$4,900.00	\$3,000.00
Total Administrative Office	\$80,000.00	\$87,300.00	\$77,000.00

EXPENSES:

	2024 Initial Budget <small>(Adopted Jan. 11 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
PROFESSIONAL & CONTRACT SERVICES:			
Animal Shelter	\$3,000.00	\$3,000.00	\$2,000.00
ARML AD&D Insurance	\$1,200.00	\$1,200.00	\$900.00
ARML Membership & Legal	\$3,172.00	\$3,172.00	\$3,172.00
Attorney	\$35,000.00	\$35,000.00	\$28,000.00
Central EMS	\$22,264.00	\$22,264.00	\$22,741.00
Copier Service Agreement	\$4,500.00	\$4,500.00	\$4,500.00
Election Expense	\$5,000.00	\$5,000.00	\$0.00
Elkins Court Fees	\$50,000.00	\$40,000.00	\$50,000.00
Engineering Fees	\$7,000.00	\$5,000.00	\$10,000.00
Hazmat	\$2,000.00	\$798.76	\$798.76
IT Services / Website	\$15,000.00	\$15,000.00	\$15,000.00
Jail Exense Per Capita	\$1,800.00	\$1,709.84	\$1,709.84
NWA Economic Development	\$210.00	\$210.00	\$210.00
NWA Regional Planning	\$2,102.00	\$2,102.00	\$2,102.00
Pest Control	\$1,000.00	\$1,000.00	\$1,100.00
Software Licensing	\$5,000.00	\$5,000.00	\$2,900.00
Worker's Comp. Insurance	\$5,473.00	\$5,473.00	\$9,500.00
Total Prof. & Contract Services	\$163,721.00	\$150,429.60	\$154,633.60

EXPENSES:

	2024 Initial Budget <small>(Adopted Jan. 11 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
MAINTENANCE DEPARTMENT			
Auto Insurance	\$2,500.00	\$2,862.35	\$3,000.00
CDL Training		\$3,500.00	\$0.00
Cell Phone / Data Plan		\$1,400.00	\$1,100.00
Equipment and Supplies	\$8,000.00	\$15,000.00	\$16,000.00
Fuel	\$6,000.00	\$6,000.00	\$7,000.00
Repairs & Maintenance	\$22,000.00	\$13,000.00	\$20,000.00
Miscellaneous Expense	\$1,500.00	\$1,500.00	\$1,000.00
Total Maintenance Dept:	\$40,000.00	\$43,262.35	\$48,100.00
PAYROLL & BENEFITS			
Salaries	\$250,552.00	\$250,552.00	\$290,200.00
Payroll Taxes	\$20,045.00	\$20,045.00	\$24,500.00
Retirement (APERS)	\$29,500.00	\$29,500.00	\$41,000.00
Health & Dental	\$31,900.00	\$31,900.00	\$40,000.00
Continuing Education	\$6,000.00	\$10,000.00	\$10,000.00
Overtime	\$12,000.00	\$12,000.00	\$13,500.00
City Council/Commission Stipend	\$28,800.00	\$28,800.00	\$28,800.00
Mileage	\$3,000.00	\$3,000.00	\$2,500.00
Total Payroll & Benefits	\$381,797.00	\$385,797.00	\$450,500.00

EXPENSES:

	2024 Initial Budget <small>(Adopted Jan. 11 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
Parks & Recreation			
Forestry Grant			
Lease of Land	\$10,000.00	\$5,000.00	\$0.00
Park Fixtures/Equipment	\$12,000.00	\$12,000.00	\$0.00
Park Maintenance	\$6,000.00	\$6,000.00	\$4,000.00
Roads & Parking Lots	\$20,000.00	\$20,000.00	\$0.00
Portable Toilet Rental	\$2,000.00	\$2,000.00	\$2,000.00
Tree Service Expense	\$3,000.00	\$0.00	\$0.00
Park Property Adjacent Owner Screening		\$15,000.00	\$0.00
Park Water Service		\$10,000.00	\$0.00
Restoration Payment / Royal	\$2,000.00	\$2,000.00	\$0.00
Miscellaneous Expense	\$1,000.00	\$1,000.00	\$1,000.00
<u>Total Parks & Recreation:</u>	<u>\$56,000.00</u>	<u>\$73,000.00</u>	<u>\$7,000.00</u>
COMMUNITY SERVICES:			
Public Relations	\$7,000.00	\$7,000.00	\$10,000.00
Boston Mountain Recycling Qtr	\$1,320.00	\$1,320.00	\$1,320.00
Arbor Board		\$5,000.00	\$5,000.00
<u>Total Community Services</u>	<u>\$8,320.00</u>	<u>\$13,320.00</u>	<u>\$16,320.00</u>

EXPENSES:

CAPITAL EXPENDITURES:

	2024 Initial Budget <small>(Adopted Jan. 11 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
ATV Plus Upfit	\$40,000.00	\$40,000.00	\$0.00
Animal Control Equipment and Infrastructure		\$10,000.00	\$6,000.00
Computer and Phone Equipment		\$7,000.00	\$0.00
Extraordinary Expense - City Septic System		\$7,000.00	\$0.00
City Hall / Fire House Asphalt Repairs	\$35,000.00	\$0.00	\$0.00
City Hall Repairs and Remaining Renovations	\$35,000.00	\$70,000.00	\$0.00
Security Camera System - City Hall & Community Building		\$7,000.00	\$0.00
Community Building Remaining Renovations	\$40,000.00	\$50,000.00	\$0.00
Police Department Body and Dash Cameras	\$20,000.00	\$25,089.38	\$0.00
City Hall and Mill Branch Park Irrigation			\$10,000.00
Enhanced Security/Safety			\$15,000.00
Police Dept. Building Sign			\$3,000.00
Fire Station #1 Upgrades			\$10,000.00
Park Improvements			\$50,000.00
Police Dept. Vehicle + Upfit			\$70,000.00
Engine for Goshen PD #3			\$20,000.00
Total Capital Expenditures	\$170,000.00	\$216,089.38	\$184,000.00

EXPENSES: POLICE DEPARTMENT

	2024 Initial Budget (Adopted Jan. 11 2024)	2024 Amended Budget (Adopted June 11, 2024)	2025 Budget (Adopted Dec. 10, 2024)
Ammunition	\$8,000.00	\$8,100.00	\$6,000.00
AR Crime Information Center	\$1,500.00	\$700.00	\$800.00
Auto Insurance	\$4,000.00	\$3,150.59	\$3,800.00
Auto Maintenance	\$15,000.00	\$15,000.00	\$17,000.00
Cell Phones / Data Plan	\$6,000.00	\$6,000.00	\$5,000.00
Equipment & Supplies	\$13,000.00	\$13,000.00	\$12,000.00
Motorola Cameras Annual Fee		\$0.00	\$13,500.00
Fuel	\$30,000.00	\$30,000.00	\$28,000.00
Memberships	\$8,000.00	\$6,000.00	\$5,000.00
Police Uniforms	\$6,000.00	\$10,000.00	\$6,000.00
Subscription & Dues	\$500.00	\$500.00	\$500.00
ACT 988 Expense		\$4,200.00	\$5,000.00
Miscellaneous Expense	\$1,000.00	\$1,200.00	\$1,200.00
Total PD Administrative	\$93,000.00	\$97,850.59	\$103,800.00
Payroll & Benefits			
Salaries	\$288,320.00	\$288,320.00	\$306,000.00
Payroll Taxes	\$23,100.00	\$23,100.00	\$28,000.00
Holidays Worked	\$6,000.00	\$6,000.00	\$6,000.00
Health & Dental	\$35,000.00	\$35,000.00	\$36,600.00
Retirement - LOPFI	\$69,300.00	\$69,300.00	\$57,000.00
Overtime	\$20,000.00	\$25,000.00	\$20,000.00
Step Grant Pay	\$50,000.00	\$50,000.00	\$40,000.00
Continuing Education	\$11,000.00	\$6,000.00	\$10,000.00
Total PD Payroll & Benefits	\$502,720.00	\$502,720.00	\$503,600.00
TOTAL POLICE DEPT. EXPENSES:	\$595,720.00	\$600,570.59	\$607,400.00

TOTALS:

	2024 Initial Budget <small>(Adopted Jan. 11 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
2024 Totals:	\$1,507,558.00	\$1,577,768.92	\$1,553,353.60
Total Revenue:	\$1,508,800.00	\$1,580,583.15	\$1,581,000.00
Total Expenses:	\$1,507,558.00	\$1,577,768.92	\$1,553,353.60
Revenue Less Expenditures:	\$1,242.00	\$2,814.23	\$27,646.40

OUTSTANDING EXPENDITURES AND ACCRUALS

A=Accruals / OE = Operating Expenditures

Expenses held in General Fund from unpaid prior year obligations not reflected in current year budget allocations

A- Tomlinson Final Mill Branch Park North Entrance	\$65,579.00		Paid in January 2025
A - Remaining Crafton Tull Engineering Fees	\$5,471.30		Council prior approval from 2023 paid in 2025
A - 2022 Awarded ARDOT Grant Match Portion (City Obligation 20%)	\$63,000.00		Council prior approved carry over from 2022
OE - Contingency Expense - Employee Bonuses		\$11,000.00	Paid in December 2024
	\$134,050.30	\$11,000.00	\$0.00