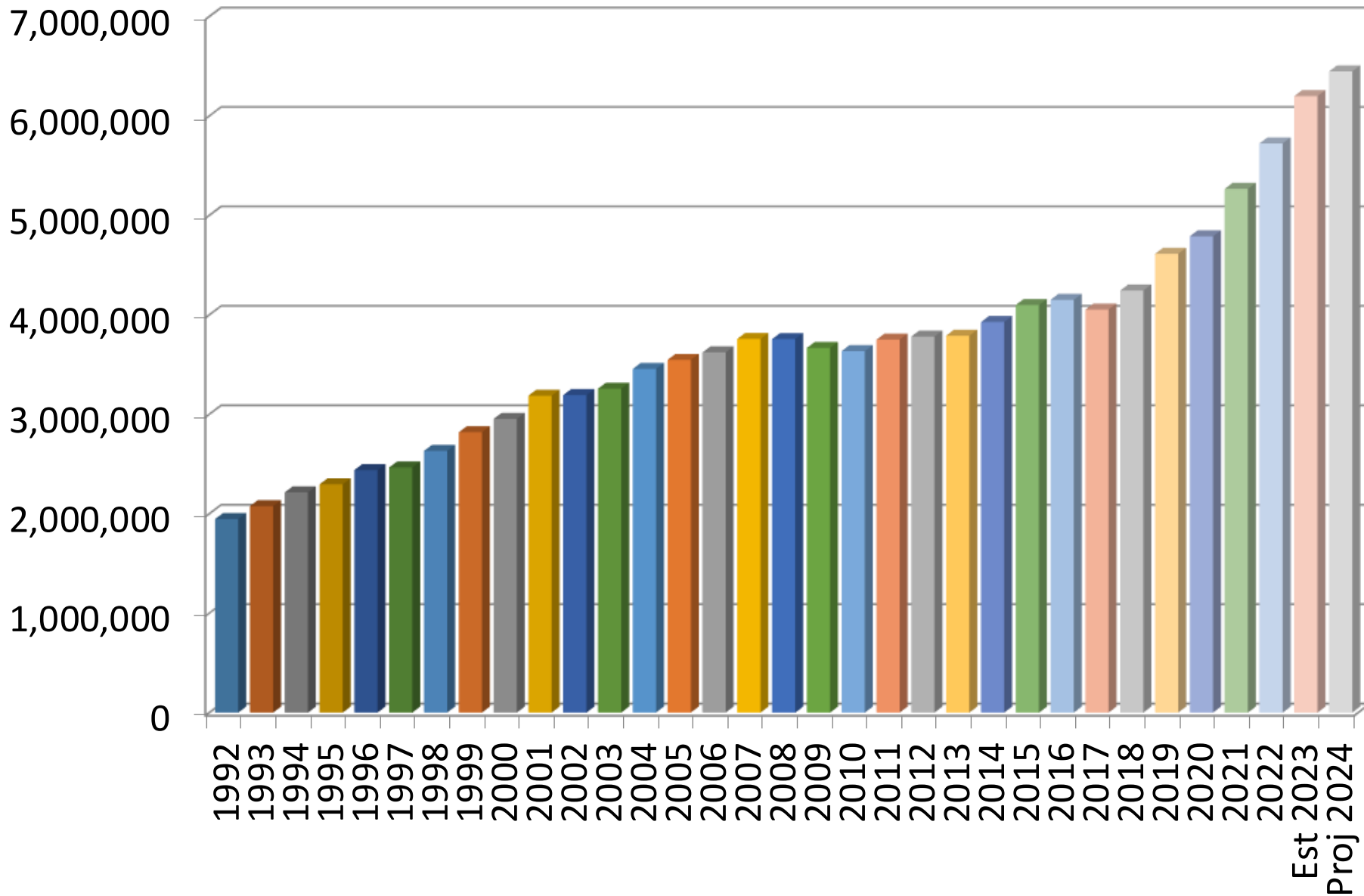


GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
GENERAL FUND
City of Rolla
Fiscal Year 2023-2024

	Audit 2021	Audit 2022	Estimated 2023	Adopted 2024
REVENUES				
Taxes	9,447,627	10,198,543	10,604,000	10,905,500
Licenses & Permits	166,356	205,903	208,500	188,450
Intergovernmental Revenue	1,260,444	360,701	457,000	305,000
Charges for Services	1,595,651	1,683,895	1,776,792	2,015,085
Fines and Forfeitures	155,167	166,392	153,400	163,500
Miscellaneous	126,965	634,404	301,100	364,300
Lease Proceeds	0	0	975,000	0
Total Revenues	12,752,210	13,249,839	14,475,792	13,941,835
EXPENDITURES				
Administrative	628,017	764,297	753,553	769,610
City Administration	319,347	290,452	292,745	352,225
Library	294,607	328,043	366,265	431,300
Finance	627,248	667,509	741,359	778,195
Legal Service	65,170	75,394	64,980	117,940
City Court	89,081	96,217	132,530	147,895
911/Communications	1,216,058	1,227,904	1,344,665	1,476,605
Animal Control	195,781	682,561	275,385	490,155
Police	4,033,226	4,650,903	5,505,654	5,264,010
Fire	3,216,676	3,254,400	4,661,311	3,945,211
Buildings	105,992	85,971	118,818	118,175
Engineering	763,443	0	0	0
Community Development	436,669	449,828	559,145	556,050
Economic Development	33,989	52,927	73,025	62,025
Total Expenditures	12,025,305	12,626,406	14,889,435	14,509,396
EXCESS OF REVENUES OVER EXPENDITURES	726,905	623,434	(413,643)	(567,561)
FUND TRANSFERS				
From Street Fund	516,500	307,000	193,000	234,500
From Park Fund	80,700	107,000	89,000	93,100
From Airport Fund	0	35,000	35,000	47,400
From Sewer Fund	456,100	205,000	209,000	169,300
From Env Svs Fund	173,500	231,000	200,000	215,800
From Recreation Fund & Other Transfer (ARPA)	0	0	(357,000)	(250,000)
TOTAL REVENUES OVER EXPENDITURES	1,953,705	1,508,434	(44,643)	(57,461)
BEGINNING FUND BALANCE (10/1)	2,098,820	4,052,525	5,560,959	5,516,315
ENDING FUND BALANCE (9/30)	4,052,525	5,560,959	5,516,315	5,458,854
FOOTNOTES:				
RESTRICTED CASH	2,557,652	3,745,724	3,294,591	3,141,485
PROJECTED UNRESTRICTED CASH	1,494,873	1,815,235	2,221,725	2,317,370

GENERAL SALES TAX REVENUE (1%)



CITY OF ROLLA
GENERAL FUND REVENUE PROJECTIONS

Account Titles	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Adopted
TAXES					
<i>R.E. Type Taxes</i>					
Real Estate taxes	\$ 1,431,961.94	\$ 1,304,645.26	\$ 1,475,000.00	\$ 1,286,000.00	\$ 1,320,000.00
Redirect Real Estate Taxes	\$ (206,771.34)	\$ (194,194.83)	\$ (190,000.00)	\$ (193,000.00)	\$ (198,000.00)
Tax Penalties & Interest	\$ 5,823.63	\$ 5,706.10	\$ 6,000.00	\$ 5,000.00	\$ 5,500.00
Payment in Lieu of Taxes	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -
<i>Sub-Total</i>	<u>\$ 1,231,014.23</u>	<u>\$ 1,116,156.53</u>	<u>\$ 1,296,000.00</u>	<u>\$ 1,098,000.00</u>	<u>\$ 1,127,500.00</u>
<i>Sales Taxes</i>					
Sales Tax	\$ 5,373,211.55	\$ 5,844,946.81	\$ 6,058,000.00	\$ 6,200,000.00	\$ 6,448,000.00
TIF Redirect Sales Tax	\$ (444,442.95)	\$ (407,316.37)	\$ (320,000.00)	\$ (380,000.00)	\$ (400,000.00)
Use Tax	\$ 683,529.37	\$ 929,251.77	\$ 905,000.00	\$ 975,000.00	\$ 1,015,000.00
Lodging Tax	\$ 355,608.29	\$ 451,509.99	\$ 420,000.00	\$ 475,000.00	\$ 485,000.00
Motor Vehicle Sales Tax	\$ 214,125.98	\$ 196,266.35	\$ 190,000.00	\$ 210,000.00	\$ 214,000.00
<i>Sub-Total</i>	<u>\$ 6,182,032.24</u>	<u>\$ 7,014,658.55</u>	<u>\$ 7,253,000.00</u>	<u>\$ 7,480,000.00</u>	<u>\$ 7,762,000.00</u>
<i>Franchise & Excise Taxes</i>					
In Lieu of Fran.Tax-RMU	\$ 1,479,756.01	\$ 1,526,422.00	\$ 1,500,000.00	\$ 1,525,000.00	\$ 1,535,000.00
Franchise Fee-Telephone	\$ 184,140.94	\$ 135,426.98	\$ 140,000.00	\$ 115,000.00	\$ 105,000.00
Franchise Fee-CATV	\$ 100,367.51	\$ 101,581.98	\$ 85,000.00	\$ 78,000.00	\$ 70,000.00
Franchise Fee- Nat. Gas	\$ 140,754.47	\$ 186,121.55	\$ 185,000.00	\$ 195,000.00	\$ 198,000.00
Cigarette Tax	\$ 98,181.80	\$ 92,265.80	\$ 85,000.00	\$ 85,000.00	\$ 80,000.00
Alcohol Tax/License	\$ 31,353.72	\$ 25,910.00	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00
Nid Tax Assessment	\$ 26.53	\$ -	\$ -	\$ -	\$ -
<i>Sub-Total</i>	<u>\$ 2,034,580.98</u>	<u>\$ 2,067,728.31</u>	<u>\$ 2,023,000.00</u>	<u>\$ 2,026,000.00</u>	<u>\$ 2,016,000.00</u>
LICENSES AND PERMITS					
Occupational Licenses	\$ 56,233.00	\$ 49,069.00	\$ 57,000.00	\$ 52,000.00	\$ 52,500.00
Animal Control Fees	\$ 3,529.70	\$ 4,812.00	\$ 4,500.00	\$ 3,000.00	\$ 3,200.00
Bldg & Inspection Permits	\$ 72,983.10	\$ 119,287.92	\$ 90,000.00	\$ 130,000.00	\$ 105,000.00
Excavation Permits	\$ 14,463.13	\$ -	\$ -	\$ -	\$ -
Rezoning Filing Fee	\$ 6,027.00	\$ 7,696.00	\$ 8,500.00	\$ 5,500.00	\$ 5,750.00
Abandoned Property Registry	\$ -	\$ 11,475.00	\$ 8,000.00	\$ 5,000.00	\$ 5,000.00
Parking/Miscellaneous Permits	\$ 11,690.63	\$ 13,563.13	\$ 12,000.00	\$ 13,000.00	\$ 17,000.00
Land Disturb/Flood Permit Fees	\$ 1,429.50	\$ -	\$ -	\$ -	\$ -
<i>Sub-Total</i>	<u>\$ 166,356.06</u>	<u>\$ 205,903.05</u>	<u>\$ 180,000.00</u>	<u>\$ 208,500.00</u>	<u>\$ 188,450.00</u>
INTERGOVERNMENTAL					
Federal & State Grants	\$ 116,626.16	\$ 69,954.75	\$ 48,200.00	\$ 160,000.00	\$ 50,000.00
A.C. Impound/serv fee	\$ 2,162.00	\$ 2,251.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Seizures & Forfeitures Rev	\$ -	\$ -	\$ -	\$ -	\$ -
Taskforce Rev	\$ 930,541.43	\$ 4,110.20	\$ -	\$ 42,550.00	\$ -
Reimb/Donation - Police	\$ 203,605.21	\$ 224,638.38	\$ 245,000.00	\$ 240,000.00	\$ 245,000.00
Reimb Extra Duty - Police	\$ 2,098.75	\$ 1,402.50	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Reimb/Donation - Telecom	\$ -	\$ -	\$ -	\$ -	\$ -
Reimb/Donation - Fire	\$ -	\$ -	\$ 1,000.00	\$ 4,950.00	\$ 1,000.00
Reimbursements	\$ 5,410.25	\$ 5,944.58	\$ 5,000.00	\$ 5,500.00	\$ 5,000.00
Bond-COP Amounts	\$ -	\$ 52,400.00	\$ -	\$ -	\$ -
<i>Sub-Total</i>	<u>\$ 1,260,443.80</u>	<u>\$ 360,701.41</u>	<u>\$ 303,200.00</u>	<u>\$ 457,000.00</u>	<u>\$ 305,000.00</u>

CITY OF ROLLA
GENERAL FUND REVENUE PROJECTIONS

Account Titles	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Adopted
CHARGES FOR SERVICES					
Fire Fund Assess./Inter.	\$ 56,433.40	\$ 57,844.24	\$ 59,000.00	\$ 59,000.00	\$ 60,180.00
Sewer District Admin. Payment	\$ 6,274.04	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Library Admin, Payment	\$ 311,098.74	\$ 343,993.44	\$ 328,850.00	\$ 328,000.00	\$ 438,300.00
PCESB Admin. Payment	\$ 1,229,428.29	\$ 1,241,868.54	\$ 1,512,835.00	\$ 1,358,665.00	\$ 1,490,605.00
Taskforce Admin Payment	\$ 44,895.89	\$ 205.51	\$ -	\$ 2,127.00	\$ -
Edgar Springs Fire Admin	\$ -	\$ -	\$ -	\$ -	\$ -
Rolla Rural Fire Admin	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
RREC Admin. Payment	\$ 2,950.43	\$ -	\$ -	\$ -	\$ -
TDD Admin/Eng Payment	\$ (83,137.50)	\$ 10,750.00	\$ 6,000.00	\$ 6,000.00	\$ 3,000.00
Economic Develop Fin Tools	\$ 7,000.00	\$ 1,000.00	\$ 6,000.00	\$ 1,000.00	\$ 1,000.00
Landfill Admin. Payment	\$ 10,707.48	\$ 12,233.40	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
<i>Sub-Total</i>	<u>\$ 1,595,650.77</u>	<u>\$ 1,683,895.13</u>	<u>\$ 1,934,685.00</u>	<u>\$ 1,776,792.00</u>	<u>\$ 2,015,085.00</u>
FINES AND FORFEITURES					
City Court Fines	\$ 152,208.76	\$ 162,693.15	\$ 185,000.00	\$ 150,000.00	\$ 160,000.00
Fines--Police Training	\$ 2,957.95	\$ 3,698.83	\$ 3,800.00	\$ 3,400.00	\$ 3,500.00
<i>Sub-Total</i>	<u>\$ 155,166.71</u>	<u>\$ 166,391.98</u>	<u>\$ 188,800.00</u>	<u>\$ 153,400.00</u>	<u>\$ 163,500.00</u>
MISCELLANEOUS					
Capital Lease/COP Proceeds	\$ -	\$ -	\$ 895,000.00	\$ 975,000.00	\$ -
Lease & Rent Income	\$ 8,350.00	\$ 9,040.00	\$ 9,200.00	\$ 9,100.00	\$ 9,300.00
Animal Shelter Donations	\$ 51,038.61	\$ 35,600.27	\$ 35,000.00	\$ 45,000.00	\$ 30,000.00
Interest Income	\$ 8,395.94	\$ 20,190.15	\$ 14,000.00	\$ 90,000.00	\$ 90,000.00
Sale of Property	\$ 40,043.92	\$ 18,361.03	\$ 75,000.00	\$ 53,000.00	\$ 90,000.00
Miscellaneous Income	\$ 19,135.47	\$ (33,787.28)	\$ 6,000.00	\$ 54,000.00	\$ 45,000.00
ARPA Loss of Revenue	\$ -	\$ 585,000.00	\$ -	\$ 50,000.00	\$ 100,000.00
AAC Rev/Police Evidence	\$ 0.84	\$ -	\$ -	\$ -	\$ -
<i>Sub-Total</i>	<u>\$ 126,964.78</u>	<u>\$ 634,404.17</u>	<u>\$ 1,034,200.00</u>	<u>\$ 1,276,100.00</u>	<u>\$ 364,300.00</u>
CONTRIBUTIONS TO/FROM					
Contri to/from Sewer Fund	\$ 456,100.00	\$ 205,000.00	\$ 209,000.00	\$ 209,000.00	\$ 169,300.00
Contri to/from Env Svs	\$ 173,500.00	\$ 231,000.00	\$ 200,000.00	\$ 200,000.00	\$ 215,800.00
Contri to/from Park Fund	\$ 80,700.00	\$ 107,000.00	\$ 89,000.00	\$ 89,000.00	\$ 93,100.00
Contri to/from Airport Fund	\$ -	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 47,400.00
Contri to/from Cemetery Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Contri to/from Other Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Contri to/from Street Fund	\$ 516,500.00	\$ 307,000.00	\$ 193,000.00	\$ 193,000.00	\$ 234,500.00
Contri to/from Rec. Center	\$ -	\$ -	\$ -	\$ (357,000.00)	\$ (250,000.00)
<i>Sub-Total</i>	<u>\$ 1,226,800.00</u>	<u>\$ 885,000.00</u>	<u>\$ 726,000.00</u>	<u>\$ 369,000.00</u>	<u>\$ 510,100.00</u>
FUND TOTAL	<u><u>\$ 13,979,009.57</u></u>	<u><u>\$ 14,134,839.13</u></u>	<u><u>\$ 14,938,885.00</u></u>	<u><u>\$ 14,844,792.00</u></u>	<u><u>\$ 14,451,935.00</u></u>

GENERAL FUND

Administrative Expenditures

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages- Part time	37,619	37,360	37,400	36,150	37,400
Emp. Bene.-FICA	2,878	2,858	2,870	2,800	2,860
Empl.Bene.-Health	0	0	0	0	0
Empl.Bene.-Education Allow.	0	0	0	0	0
Empl.Bene.-Disability	0	0	0	0	0
	40,497	40,218	40,270	38,950	40,260
Supplies & Bldg. Maintenance					
Office/Building Supplies	4,720	141	650	650	650
Postage	5,300	-1,796	500	1,750	1,750
Telephone	1,980	2,049	2,200	2,000	1,900
Utilities	1,593	1,534	1,750	1,700	1,800
	13,594	1,928	5,100	6,100	6,100
Services					
Advertising/Public Relations	18,320	18,673	21,000	18,500	18,750
Insurance	4,169	3,986	4,590	5,670	6,065
Subscriptions & Dues	30,381	20,581	20,000	21,000	21,250
Legal	0	6	100	0	100
Professional/Contractual	282,675	398,278	385,000	435,000	445,000
Travel/Meetings	1,625	3,957	4,200	4,200	4,500
Training	1,169	2,975	1,250	1,500	1,500
Employee Programs	1,006	4,598	4,800	5,278	5,300
Rent	520	498	525	530	535
Miscellaneous Expenses	0	0	100	125	150
EAC Fund Expense	0	0	0	0	0
Election Expense	14,226	6,726	8,500	5,300	7,000
Boards & Commissions	0	0	2,000	1,000	2,000
	354,089	460,277	452,065	498,103	512,150
Maintenance & Improvements					
Small Tools	0	0	100	50	100
Equipment Repairs & Mntc.	0	0	0	0	0
Machine Maintenance	0	0	50	0	50
Building Repair & Maint.	0	26	250	100	200
Frisco Train	0	0	100	200	200
	0	26	500	350	550
Capital Expenditures					
Grant Expense	0	0	0	0	0
Land Acquisition	25,550	25,550	25,550	25,550	25,550
Equipment	0	0	500	250	500
Lease Purchase	188,479	183,898	185,000	184,000	184,000
Building & Grounds	5,807	0	500	250	500
Bond-COP Amounts	0	52,400	0	0	0
Reserve Rebuild Requirement	0	0	0	0	0
	219,837	261,848	211,550	210,050	210,550
TOTAL ADMIN EXPENDITURES	628,017	764,297	709,485	753,553	769,610

GENERAL FUND

City Administration Expenditures

ACCOUNT TITLE	2020-21 ACTUAL	2020-21 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages- Fulltime	202,489	197,408	206,000	208,000	251,000
Salary & Wages-Part-time	25,628	9,780	10,000	0	0
Salary & Wages - Overtime	681	1,148	750	1,600	1,500
Empl. Bene.- FICA	16,318	15,207	16,100	15,250	18,900
Empl. Bene.- LAGERS	20,093	20,066	20,000	19,750	20,000
Empl. Bene. - Life/Disability	444	583	630	600	625
Empl. Bene - Health Insurance	27,163	16,664	25,000	18,000	23,000
Empl. Bene - Unemployment	0	0	0	0	0
Empl. Bene - Cellphone Stipend	604	604	600	600	600
	293,420	261,460	279,080	263,800	315,625
Supplies & Bldg. Maintenance					
Supplies & Materials	1,256	919	1,250	1,250	1,300
Postage	121	47	100	50	50
Telephone	1,398	1,246	1,400	1,900	1,400
	2,775	2,212	2,750	3,200	2,750
Services					
Advertising	681	629	600	600	600
Insurance	9,328	9,763	11,225	11,820	12,650
Subscriptions & Dues	2,347	2,546	2,500	2,200	3,000
Legal	0	0	0	25	0
Professional/Contractual	942	1,018	1,000	1,600	2,000
Travel/Meetings	2,739	3,745	3,400	3,300	5,500
Training	1,524	1,621	1,200	2,000	3,000
Miscellaneous Expenses	18	0	0	0	0
	17,578	19,322	19,925	21,545	26,750
Maintenance & Improvements					
Petro Products	0	0	0	0	0
Small Tools	20	238	100	50	100
Equipment Repairs & Mntc.	0	0	100	50	100
Machine Maintenance	0	0	200	100	200
	20	238	400	200	400
Capital Expenditures					
Equipment	0	1,727	400	200	1,500
Lease Purchase	5,555	5,492	5,500	3,800	5,200
	5,555	7,219	5,900	4,000	6,700
TOTAL CITY ADMIN. EXPENDITURES	319,347	290,452	308,055	292,745	352,225

GENERAL FUND

Library Expenditures

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages- Full time	118,262	122,744	130,000	127,000	140,000
Salary & Wages- Part time	120,707	138,572	125,000	150,000	190,000
Salary & Wages- Overtime	0	374	0	200	0
Empl. Bene.- FICA	18,047	19,516	19,000	21,000	24,000
Empl. Bene.- LAGERS	26,501	28,775	27,000	28,500	34,500
Empl. Bene. - Life/Disability	513	537	500	565	650
Empl. Bene - Health Insurance	10,411	17,359	17,000	39,000	42,000
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene.- Disability	0	0	0	0	0
	294,441	327,877	318,500	366,265	431,150
Supplies & Bldg. Maintenance					
Office/Building Supplies	166	166	150	0	150
Postage	0	0	0	0	0
Telephone	0	0	0	0	0
	166	166	150	0	150
Services					
Advertising	0	0	0	0	0
Insurance	0	0	0	0	0
Subscriptions & Dues	0	0	0	0	0
Professional/Contractual	0	0	0	0	0
Travel/Meetings	0	0	200	0	0
Training	0	0	0	0	0
Miscellaneous	0	0	0	0	0
	0	0	200	0	0
Maintenance & Improvements					
Small Tools	0	0	0	0	0
Equipment Repairs and Maintenance	0	0	0	0	0
Machine Maintenance	0	0	0	0	0
	0	0	0	0	0
Capital Expenditures					
Equipment	0	0	0	0	0
Lease/Purchase	0	0	0	0	0
Building & Grounds	0	0	0	0	0
	0	0	0	0	0
TOTAL LIBRARY EXPENDITURES	294,607	328,043	318,850	366,265	431,300

GENERAL FUND

Finance Expenditures

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages- Full time	295,011	315,810	355,000	367,000	327,000
Salary & Wages- Part time	13,148	16,973	2,000	12,332	15,000
Salary & Wages- Overtime	763	1,660	1,000	60	0
Empl. Bene.- FICA	22,128	23,700	26,000	26,500	25,000
Empl. Bene.- LAGERS	31,219	32,180	32,000	30,775	28,000
Empl. Bene. - Life/Disability	1,224	1,280	1,500	1,300	1,700
Empl. Bene - Health Insurance	50,676	44,438	62,000	45,000	41,000
Empl. Bene.- Unemployment	2,116	0	0	0	0
Empl. Bene - Cellphone Stipend	1,911	1,911	1,800	1,500	1,200
	418,196	437,951	481,300	484,467	438,900
Supplies & Bldg. Maintenance					
Computer Supplies	1,647	3,639	3,500	3,000	3,500
Office/Building Supplies	5,362	7,038	7,300	11,500	7,200
Postage	4,345	5,435	4,600	4,600	4,800
Telephone	1,545	1,448	1,750	3,600	2,500
	12,900	17,559	17,150	22,700	18,000
Services					
Advertising	660	1,365	1,000	1,000	1,250
Insurance	12,240	14,207	16,350	18,360	19,645
Subscriptions & Dues	1,214	1,222	2,000	1,100	2,000
Professional/Contractual	170,749	190,679	182,000	182,625	243,000
Travel/Meetings	10	0	500	0	500
Training	0	0	500	0	500
Miscellaneous	0	0	0	0	0
Credit Card Fees	0	0	0	11,750	12,000
	184,873	207,473	202,350	214,835	278,895
Maintenance & Improvements					
Small Tools	109	0	250	1,200	250
Equipment Repairs and Maintenance	1,076	0	100	157	100
Machine Maintenance	0	0	50	0	50
	1,184	0	400	1,357	400
Capital Expenditures					
Equipment	7,488	1,684	25,000	15,000	39,000
Lease/Purchase	2,606	2,842	3,000	3,000	3,000
Building & Grounds	0	0	0	0	0
	10,094	4,525	28,000	18,000	42,000
TOTAL FINANCE EXPENDITURES	627,248	667,509	729,200	741,359	778,195

GENERAL FUND

Legal Services Expenditures

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages- Part time	28,075	28,075	28,100	28,075	28,075
Empl. Bene.- FICA	2,148	2,148	2,150	2,150	2,150
	30,223	30,223	30,250	30,225	30,225
Supplies & Bldg. Maintenance					
Supplies & Materials	0	0	0	0	0
	0	0	0	0	0
Services					
Advertising	0	0	50	0	50
Insurance	1,181	1,255	1,450	1,555	1,665
Subscriptions/Dues	0	0	0	0	0
Other Legal	2,565	12,716	6,000	2,000	6,000
Professional/Contractual	31,200	31,200	33,000	31,200	80,000
Travel	0	0	0	0	0
Training	0	0	0	0	0
Misc. Expense	0	0	0	0	0
	34,946	45,171	40,500	34,755	87,715
TOTAL LEGAL SERVICES EXPENDITURES	65,170	75,394	70,750	64,980	117,940

GENERAL FUND

Municipal Court Expenditures

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages- Full time	33,970	39,413	73,430	71,000	83,700
Salary & Wages- Part time	33,403	33,055	15,000	22,450	15,000
Salary & Wages- Overtime	73	0	100	100	100
Empl. Bene.- FICA	5,160	5,319	6,690	6,550	7,200
Empl. Bene.- LAGERS	3,570	3,971	5,675	5,000	7,000
Empl. Bene. - Life/Disability	174	195	400	350	425
Empl. Bene. - Health Insurance	0	3,185	16,000	12,000	19,000
Empl. Bene. - Unemployment	0	0	0	0	0
	76,350	85,139	117,295	117,450	132,425
Supplies & Bldg. Maintenance					
Supplies & Materials	3,194	1,920	2,100	2,200	2,300
Postage	1,782	1,270	1,500	1,550	1,550
Telephone	373	306	375	925	930
	5,350	3,495	3,975	4,675	4,780
Services					
Advertising/Public Relations	0	98	100	100	100
Insurance	2,837	3,024	3,480	3,940	4,215
Subscriptions & Dues	178	194	200	215	225
Professional/Contractual	262	1,197	3,500	1,800	2,000
Travel/Meetings	1,467	0	1,200	300	500
Training	0	0	250	200	200
Rent	0	0	0	0	0
Miscellaneous	0	0	50	0	50
	4,744	4,513	8,780	6,555	7,290
Maintenance & Improvements					
Equipment Repairs & Mntc.	0	0	50	50	50
Machine Maintenance	0	0	50	0	50
	0	0	100	50	100
Capital Expenditures					
Equipment	0	475	400	1,100	600
Lease/Purchase	2,638	2,596	2,900	2,700	2,700
Building & Grounds	0	0	0	0	0
Total Capital Expenditures	2,638	3,071	3,300	3,800	3,300
TOTAL MUNICIPAL COURT EXPEND.	89,081	96,217	133,450	132,530	147,895

GENERAL FUND

Central Communications/E-911 Expenditures

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages- Full time	662,233	636,995	783,500	747,600	880,000
Salary & Wages- Part time	23,251	49,412	40,000	34,925	19,500
Salary & Wages- Overtime	80,616	130,704	115,000	113,015	120,000
Salary & Wages- Grants	-	-	0	0	0
Empl. Bene.- FICA	55,264	59,706	68,000	63,400	67,200
Empl. Bene.- LAGERS	68,473	67,530	73,650	70,525	74,760
Empl. Bene. - Life/Disability	3,094	2,947	3,500	3,175	3,365
Empl. Bene. - Health Insurance	144,649	75,068	120,000	60,000	70,000
Empl. Bene. - Unemployment	0	0	0	0	0
Empl. Bene. - Cell Phone Stipend	604	802	2,100	1,855	5,700
	1,038,183	1,023,164	1,205,750	1,094,495	1,240,525
Supplies & Bldg. Maintenance					
Office/Building Supplies	2,704	3,802	3,650	3,650	4,000
Postage	42	36	50	50	50
Telephone	72,269	84,365	113,040	79,700	81,300
Utilities	14,509	13,290	15,000	15,000	15,300
	89,524	101,492	131,740	98,400	100,650
Services					
Advertising	101	203	500	100	1,200
Insurance	32,204	39,926	45,925	50,800	54,400
Subscriptions & Dues	5,520	6,680	7,175	7,000	7,230
Professional/Contractual	1,965	16,063	15,765	6,465	19,860
Travel/Meetings	4,199	3,809	10,000	7,215	10,000
Training	10,119	8,702	15,000	12,000	15,000
Rent	1,110	1,470	1,400	1,740	1,740
Uniforms & Access	1,450	363	2,500	2,500	3,800
	56,669	77,215	98,265	87,820	113,230
Maintenance & Improvements					
Petroleum Products	1,140	1,415	1,400	1,200	1,400
Small Tools	1,793	3,646	3,400	3,200	3,400
Equipment Rep. & Mntc.	100	1,247	2,500	150	2,500
Vehicle Rep. & Mntc.	1,965	1,315	1,500	1,650	1,650
Machine Maintenance	25,023	18,018	18,030	12,000	12,000
Building Repairs & Maint.	-	-	-	-	0
	30,021	25,640	26,830	18,200	20,950
Capital Expenditures					
Equipment	855	-	-	-	0
Vehicles	-	-	35,000	45,000	0
Lease/Purchase	763	392	1,000	750	1,000
Building & Grounds	-	-	-	-	0
Grants & Donations Expense	43	-	250	-	250
	1,661	392	36,250	45,750	1,250
TOTAL 911 EXPENDITURES	1,216,058	1,227,904	1,498,835	1,344,665	1,476,605

GENERAL FUND

Animal Control Expenditures

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages- Full time	79,546	82,716	86,200	92,900	99,575
Salary & Wages- Part time	-	-	-	-	-
Salary & Wages-Overtime	440	313	500	-	500
Empl. Bene.- FICA	5,895	6,178	6,575	6,930	7,345
Empl. Bene.- LAGERS	8,388	8,455	8,100	8,805	9,245
Empl. Bene. - Life / Disability	484	510	525	573	600
Empl. Bene. - Health Insurance	6,855	5,555	8,500	6,500	7,000
Empl. Bene. - Unemployment	-	-	-	-	-
Empl. Bene. - Cell Phone Stipend	-	895	900	905	900
	101,609	104,622	111,300	116,613	125,165
Supplies & Bldg. Maintenance					
Office/Building Supplies	1,341	2,041	2,000	2,000	2,000
Postage	45	17	50	15	50
Telephone	989	932	1,200	1,010	1,200
Utilities	10,259	10,817	12,800	7,610	7,775
	12,634	13,807	16,050	10,635	11,025
Services					
Advertising	-	-	0	222	250
Insurance	4,086	4,911	5,650	6,240	6,680
Subscriptions & Dues	543	408	615	1,540	750
Professional/Contractual	28,511	75,728	5,500	25,000	4,050
Travel/Meetings	77	59	1,000	0	1,000
Training	-	-	1,000	0	1,000
Uniform Services	3,791	395	2,000	1,500	2,000
Miscellaneous Expense	-	-	-	-	-
	37,007	81,501	15,765	34,502	15,730
Maintenance & Improvements					
Petroleum Products	4,169	6,088	5,475	4,715	5,000
Small Tools	150	406	200	200	200
Equipment Repairs & Mntc.	109	556	400	0	400
Vehicle Repairs & Mntc.	6,338	8,876	5,000	2,030	3,000
Machine Maintenance	-	-	-	-	-
Building Repairs & Maint.	2,465	4,130	4,650	1,250	2,250
	13,231	20,056	15,725	8,195	10,850
Capital Expenditures					
Equipment	614	-	4,500	4,500	6,000
Vehicles	-	-	47,000	47,000	45,000
Lease Purchases	370	438	500	120	360
Building & Grounds	769	439,997	100,000	30,120	250,000
Grant Expense	11,820	2,159	4,000	1,470	2,500
	13,573	442,594	156,000	83,210	303,860
Use Tax Expenditures					
Use Tax Salaries	14,832	16,910	17,800	19,000	20,000
Use Tax OT	176	73	100	-	100
Use Tax FICA	1,146	1,287	1,300	1,440	1,525
Use Tax Lagars	1,574	1,711	1,700	1,790	1,900
Use Tax Equipment	-	-	-	-	-
Use Tax Vehicle	-	-	-	-	-
Use Tax Lease Purchase	-	-	-	-	-
Use Tax Building & Grounds	-	-	-	-	-
	17,727	19,980	20,900	22,230	23,525
TOTAL ANIMAL SHELTER EXPEND	195,781	682,561	335,740	275,385	490,155

GENERAL FUND

Police Department Expenditures

ACCOUNT TITLE	2020-2021 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages- Full time	1,812,530	1,965,876	2,025,000	2,044,300	2,259,950
Salary & Wages- Part time	59,952	49,268	57,800	57,800	58,375
Salary & Wages- Overtime	143,196	146,205	145,000	156,000	155,150
Salary & Wages- Grants/Extra Duty	1,583	1,505	28,000	28,000	33,000
Empl. Bene.- FICA	141,799	149,687	153,610	158,300	169,600
Empl. Bene.- LAGERS	168,555	175,837	187,200	194,300	196,615
Empl. Bene. - Life/Disability	8,760	9,734	9,700	10,000	10,000
Empl. Bene. - Health Insurance	600,774	531,192	820,000	475,000	505,000
Empl. Bene. - Unemployment	34	1,226	500	60	500
Empl. Bene - Cellphone Stipend	7,546	7,817	9,000	7,650	8,700
	2,944,729	3,038,347	3,435,810	3,131,410	3,396,890
Supplies & Bldg. Maintenance					
Office/Building Supplies	22,678	18,780	20,870	22,290	21,370
Postage	989	362	500	445	500
Telephone	23,597	26,133	26,000	24,575	26,000
Utilities	24,395	23,043	23,500	25,140	25,650
	71,659	68,319	70,870	72,450	73,520
Services					
Advertising	592	396	1,500	220	1,500
Insurance	120,655	127,145	146,100	184,714	197,650
Subscriptions & Dues	15,342	19,929	19,645	20,060	33,090
Legal	0	2,942	0	0	0
Professional/Contractual	27,149	29,120	42,335	30,095	48,625
Travel/Meetings	17,527	22,382	26,000	26,000	26,000
Civilian Training	793	0	2,000	160	2,000
Rent	0	0	0	0	0
Police Training	16,913	22,188	29,200	29,200	29,200
Uniform & Accessories	29,933	31,367	32,000	32,000	32,400
Miscellaneous Expenses	649	158	1,000	1,000	1,000
Credit Card					500
Evidence Fund Expenses	0	0	0	0	0
	229,554	255,628	299,780	323,449	371,965
Maintenance & Improvements					
Petroleum Products	80,353	122,451	115,000	106,000	111,200
Munitions	10,003	20,040	22,000	21,500	22,000
Small Tools	7,226	3,916	7,750	7,750	8,500
Equipment Repairs & Mntc.	2,787	6,869	2,500	2,375	2,500
Vehicle Repairs & Mntc.	96,776	112,742	90,000	80,000	85,000
Machine Maintenance	6,059	4,838	34,525	38,850	43,750
Building & Grounds Repairs & Maint.	15,495	23,801	17,000	15,000	17,000
Support of Prisoners	11,070	13,358	12,500	16,380	16,000
	229,769	308,016	301,275	287,855	305,950
Capital Expenditures					
Equipment	7,563	89,800	70,000	69,250	60,500
Vehicles	145,852	97,521	267,500	466,720	432,000
Lease Purchase	74,220	76,619	72,000	94,930	52,800
Building & Grounds	3,226	6,345	0	0	15,000
Grant Expense	22,163	6,881	15,000	16,000	15,000
Seizures & Forfeitures	36,084	4,000	5,000	4,000	2,375
Seizures & Forfeitures - Taskforce	54,037	439,222	0	511,170	57,000
	343,145	720,389	429,500	1,162,070	634,675
Use Tax Expenditures					
Use Tax Salaries	105,714	209,204	345,800	320,000	360,000
Use Tax OT	8,903	16,745	23,850	27,140	26,500
Use Tax FICA	8,090	15,790	25,940	24,590	27,120
Use Tax Lagars	9,880	18,464	32,400	31,500	29,250
Use Tax Equipment	81,783	-	3,000	-	-
Use Tax Vehicle	-	-	-	86,690	-
Use Tax Lease Purchase	-	-	25,000	38,500	38,140
Use Tax Building & Grounds	-	-	-	-	-
	214,371	260,204	455,990	528,420	481,010
TOTAL POLICE EXPENDITURES	4,033,226	4,650,903	4,993,225	5,505,654	5,264,010

GENERAL FUND

Fire Department Expenditures

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages- Full time	1,259,708	1,305,051	1,362,000	1,385,000	1,505,000
Salary & Wages- Part time	26,324	46,375	47,500	52,000	12,000
Salary & Wages- Overtime	108,518	114,297	124,000	140,000	148,500
Salary & Wages- Callback	4,483	2,354	5,500	4,624	5,000
Empl. Bene.- FICA	95,549	100,727	109,000	113,250	125,000
Empl. Bene.- LAGERS	216,264	213,174	225,000	225,000	225,000
Empl. Bene. - Life/Disability	6,064	6,401	5,500	5,700	5,900
Empl. Bene. - Health Insurance	557,882	423,448	660,000	425,000	465,000
Empl. Bene.- Unemployment	0	0	0	0	0
Empl. Bene - Cellphone Stipend	1,811	1,811	1,800	1,960	2,100
	2,276,602	2,213,637	2,540,300	2,352,534	2,493,500
Supplies & Building Maintenance					
Office/Building Supplies	22,571	18,717	18,000	15,000	18,000
Postage	404	613	700	200	200
Telephone	17,672	18,161	18,000	19,011	19,011
Utilities	24,376	25,447	24,500	28,613	29,000
	65,024	62,938	61,200	62,824	66,211
Services					
Advertising/Public Relations	3,316	5,981	4,200	5,023	6,500
Insurance	114,784	118,228	135,962	140,365	150,200
Subscriptions & Dues	3,270	2,957	3,000	3,000	3,000
Legal	1,496	2,494	6,000	0	2,500
Professional/Contractual	52,839	48,146	62,000	52,000	56,000
Travel/Meetings	5,754	5,969	9,500	8,000	9,000
Training	14,492	7,720	10,500	10,050	12,000
Uniform Services	19,925	19,575	20,000	20,000	20,000
Miscellaneous	0	0	0	0	0
	215,876	211,070	251,162	238,438	259,200
Maintenance & Improvements					
Petroleum Products	22,399	34,876	31,000	33,000	35,000
Small Tools	31,982	19,753	24,000	24,000	28,000
Equipment Repairs & Mntc.	17,681	26,437	24,000	22,000	24,000
Vehicle Repairs & Mntc.	95,082	96,108	85,000	85,000	85,000
Machine Maintenance	0	0	0	0	0
Building Repair & Maint.	4,439	9,503	8,100	8,215	8,000
Training Site Repair & Maint	72	86	15,000	16,000	15,000
Turnout Gear Expense	32,823	41,320	37,000	38,000	55,000
Emergency Preparedness	4,065	14,208	17,000	8,000	8,000
	208,543	242,291	241,100	234,215	258,000
Capital Improvements					
Equipment	15,871	70,026	107,000	90,000	65,000
Vehicles	11,385	0	895,000	975,000	0
Lease/Purchase	237,788	201,012	214,000	160,000	277,600
Building & Grounds	40,492	16,551	15,000	10,000	15,000
Grant Expense	2,975	45,619	8,200	128,000	8,200
	308,510	333,209	1,239,200	1,363,000	365,800
Use Tax Expenditures					
Use Tax Salaries	77,997	144,249	209,000	235,000	316,500
Use Tax OT	6,939	12,360	37,000	27,000	29,000
Use Tax FICA	5,763	261	0	20,000	26,000
Use Tax Lagers	13,457	10,688	18,500	38,000	43,000
Use Tax Equipment	-	23,696	33,000	13,000	10,000
Use Tax Vehicle	37,966	-	-	77,300	38,000
Use Tax Lease Purchases	-	-	-	-	-
Use Tax Building & Grounds	-	-	25,000	-	40,000
	142,121	191,255	322,500	410,300	502,500
TOTAL FIRE DEPART EXPEND.	3,216,676	3,254,400	4,655,462	4,661,311	3,945,211

GENERAL FUND

Building Services Expenditures

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages- Full time	1,122	0	16,100	15,600	16,600
Salary & Wages- Part time	9,395	12,727	0	300	300
Salary & Wages- OT	0	0	0	23	0
Empl. Bene.- FICA	489	972	1,225	925	975
Empl. Bene.- LAGERS	831	0	750	700	1,400
Empl. Bene. - Life/Disability	169	0	100	150	200
Empl. Bene. - Health Insurance	0	0	8,000	12,000	14,000
Empl. Bene. - Unemployment	0	0	0	0	0
	12,006	13,699	26,175	29,698	33,475
Supplies & Bldg. Maintenance					
Supplies & Materials	3,882	2,705	3,500	4,750	3,500
Utilities	26,365	32,227	29,000	32,000	33,000
	30,247	34,933	32,500	36,750	36,500
Services					
Advertising	70	57	0	0	0
Insurance	9,113	9,649	11,100	11,675	12,500
Professional/Contractual	8,367	18,064	16,000	16,000	16,500
Uniform Services	0	0	0	0	0
	17,550	27,770	27,100	27,675	29,000
Maintenance & Improvements					
Small Tools	301	16	200	0	200
Equipment Repair & Maint	1,631	3,294	1,500	5,800	3,500
Building Repair & Maint	33,279	-1,365	6,000	1,000	1,000
	35,211	1,945	7,700	6,800	4,700
Capital Expenditures					
Equipment	4,237	0	2,500	5,095	3,000
Lease Purchase	6,741	7,624	6,740	10,300	8,500
Building & Grounds	0	0	3,000	2,500	3,000
	10,978	7,624	12,240	17,895	14,500
TOTAL BLDG. SERVICES EXPEND.	105,992	85,971	105,715	118,818	118,175

GENERAL FUND

Engineering Expenditures

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 DEPT	2023-24 ADOPTED
Personnel						
Salary & Wages- Full time	468,573	0	0	0	0	0
Salary & Wages- Part time	16,794	0	0	0	0	0
Salary & Wages- Overtime	3,356	0	0	0	0	0
Empl. Bene.-Car Allowance	4,828	0	0	0	0	0
Empl. Bene.- FICA	34,307	0	0	0	0	0
Empl. Bene.- LAGERS	50,123	0	0	0	0	0
Empl. Bene. - Life/Disability	1,954	0	0	0	0	0
Empl. Bene. - Health Insurance	114,432	0	0	0	0	0
Empl. Bene. - Unemployment	0	0	0	0	0	0
Empl. Bene - Cellphone Stipend	1,207	0	0	0	0	0
	695,574	0	0	0	0	0
Supplies & Bldg. Maintenance						
Supplies & Materials	4,438	0	0	0	0	0
Postage	579	0	0	0	0	0
Telephone	4,003	0	0	0	0	0
	9,019	0	0	0	0	0
Services						
Advertising	367	0	0	0	0	0
Insurance	24,000	0	0	0	0	0
Subscriptions & Dues	2,490	0	0	0	0	0
Legal	163	0	0	0	0	0
Professional/Contractual	24,241	0	0	0	0	0
Travel/Meetings	0	0	0	0	0	0
Training	2,100	0	0	0	0	0
Uniform Service	29	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
	53,390	0	0	0	0	0
Maintenance & Improvements						
Petroleum Products	1,239	0	0	0	0	0
Small Tools	0	0	0	0	0	0
Equipment Repairs & Mntc.	0	0	0	0	0	0
Vehicle Repairs & Mntc.	1,117	0	0	0	0	0
Machine Maintenance	0	0	0	0	0	0
	2,356	0	0	0	0	0
Capital Expenditures						
Equipment	439	0	0	0	0	0
Vehicles	0	0	0	0	0	0
Lease Purchase	2,665	0	0	0	0	0
Building & Grounds	0	0	0	0	0	0
	3,104	0	0	0	0	0
TOTAL ENGINEERING EXPEND.	763,443	0	0	0	0	0

GENERAL FUND

Community Development Expenditures

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages- Full time	289,267	314,014	326,000	336,800	357,000
Salary & Wages- Part time	0	0	0	4,225	0
Salary & Wages- Overtime	33	0	0	0	0
Empl. Bene.- FICA	20,684	23,117	24,000	24,800	26,500
Empl. Bene.- LAGERS	30,363	27,608	30,500	32,750	32,500
Empl. Bene. - Life/Disability	1,293	1,335	1,350	1,400	1,500
Empl. Bene. - Health Insurance	44,324	22,314	42,000	30,000	40,000
Empl. Bene. - Unemployment	528	0	0	0	0
Empl. Bene - Cellphone Stipend	1,811	1,836	1,800	1,800	1,800
	388,302	390,225	425,650	431,775	459,300
Supplies & Bldg. Maintenance					
Office /Bldg. Supplies	2,763	1,703	2,400	1,460	2,000
Postage	658	1,345	1,000	1,512	1,200
Telephone	2,593	2,189	2,400	4,253	2,800
	6,013	5,237	5,800	7,225	6,000
Services					
Advertising	1,226	2,515	2,000	2,500	2,300
Insurance	12,171	13,872	15,950	18,720	20,050
Subscriptions & Dues	658	681	750	1,200	1,000
Legal (Recording Fees)	2,287	3,727	2,600	2,500	2,600
Professional/Contractual	16,091	17,603	17,500	17,000	17,500
Travel/Meetings	309	974	2,000	50	2,000
Training	1,754	2,904	3,000	5,500	3,000
Miscellaneous	0	0	0	0	0
	34,495	42,275	43,800	47,470	48,450
Maintenance & Improvements					
Petroleum Products	3,671	5,203	5,000	3,500	4,000
Small Tools	10	29	200	275	250
Equipment Repairs & Mntc.	0	0	250	100	250
Vehicle Repairs & Mntc.	1,297	2,501	2,000	1,650	2,000
Machine Maint.	0	0	0	0	0
	4,978	7,733	7,450	5,525	6,500
Capital Expenditures					
Equipment	179	1,362	1,000	650	1,000
Vehicles	0	0	32,000	64,000	32,000
Lease Purchase	2,702	2,996	2,800	2,500	2,800
Building & Grounds	0	0	0	0	0
	2,881	4,358	35,800	67,150	35,800
TOTAL COMMUNITY DEV. EXPEND	436,669	449,828	518,500	559,145	556,050

GENERAL FUND

Economic Development Expenditures

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages-Full Time	0	0	0	0	0
Salary & Wages-Part time	1,019	0	0	0	0
Salary & Wages-Car Allow	0	0	0	0	0
Empl. Bene.- FICA	78	0	0	0	0
Empl. Bene. - Unemployment	0	0	0	0	0
	1,096	0	0	0	0
Supplies & Bldg. Maintenance					
Office/Bldg. Supplies	0	0	0	0	0
Postage	32	67	75	25	25
Telephone	0	0	0	0	0
	32	67	75	25	25
Services					
Advertising	0	0	0	0	0
Insurance	0	0	0	0	0
Subscriptions & Dues	0	0	0	0	0
Professional/Contractual	32,860	52,860	57,000	73,000	62,000
Travel/Meetings	0	0	0	0	0
Training	0	0	0	0	0
	32,860	52,860	57,000	73,000	62,000
Capital Expenditures					
Equipment	0	0	0	0	0
Building & Grounds	0	0	0	0	0
Incubator	0	0	0	0	0
Land Acquisition	0	0	0	0	0
	0	0	0	0	0
TOTAL ECONOMIC DEV. EXPEND	33,989	52,927	57,075	73,025	62,025