Resolution No: 2025-53

A RESOLUTION PROVIDING FOR AND ADOPTING A BUDGET FOR THE CITY OF OSCEOLA, ARKANSAS, FOR THE TWELVE (12) MONTHS BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026. APPROPRIATING MONEY FOR EACH AND EVERY ITEM EXPENDITURE THEREIN PROVIDED FOR.

WHEREAS, the City Council has made a comprehensive study and review of the proposed budget; and

WHEREAS, it is the opinion of the City Council that the schedules and exhibits of financial information prepared and reviewed revealing anticipated revenues and expenditures for the calendar year, appear to be accurate as possible for budgetary purposes.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF OSCEOLA, ARKANSAS:

Section 1. This Resolution shall be known as the budget resolution for the City of Osceola, Arkansas, for the twelve (12) month period beginning January 1, 2026, and ending December 31, 2026, reflecting estimated revenues and expenditures as hereinafter set forth on the succeeding pages. All revenues here in are estimated and subject to change and all appropriations are calculated on available revenues.

Section 2. That the salaries of the respective city elected officials from and after this date shall be set forth in said budget.

Section 3. The respective amounts or funds for each and every item of expenditure classification herein proposed in the budget for 2026 are hereby approved by the City of Osceola, Arkansas, and are hereby approved, authorized and appropriate for the purpose herein set forth for the calendar year ending December 31, 2026.

Section 4. That all resolutions or parts thereof in conflict with this resolution are hereby repealed.

PASSED AND APPROVED THIS 15th DAY OF DECEMBER 2025

Joe Harris Jr.,
Mayor

ATTEST:

Jessica Griffin, City Clerk

Resolution No: 2025-54

A RESOLUTION ADOPTING THE 2026 UTILITY DEPARTMENT BUDGET. BE IT RESOLVED BY THE CITY OF OSCEOLA, ARKANSAS THAT:

Section I. The Utility Department Budget of the City of Osceola, Arkansas for the year 2026, be and same as hereby adopted in the form and content submitted to this meeting and filed with the City Clerk as the 2026 Utility Department Budget.

Section 2. The Mayor is hereby authorized, empowered and directed to implement the said budget

Section 3. That all resolutions or parts thereof in conflict with this resolution are hereby repealed.

PASSED AND APPROVED THIS 15th DAY OF DECEMBER 2025

Joe Harris Jr., Mayor

ATTEST:

Jessica Griffin, City Clerk

Osceola Municipal Light & Power
2026 Budget
Electric Department

	HISTORICAL		FORECAST	FORECAST	TREND								
	2023	2024	2025	2026	% CHANGE			$ CHANGE			2024	2025	2026
	Actual	Actual	Budget	BUDGET	23-24	24-25	25-26	23-24	24-25	25-26	Actual	Budget	Budget
REVENUES													
300 SALES	14,889,608	15,491,044	15,000,000	15,250,000	4%	-3%	2%	601,436	(491,044)	250,000	15,491,044	15,000,000	15,250,000
301 NEGATIVE COST ADJ	-	-	-	-	-	-	-	-	-	-	-	-	-
302 FREE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
303 LATE PENALTY FEES	137,262	133,476	135,000	136,000	-3%	1%	1%	(3,786)	1,524	1,000	133,476	135,000	136,000
304 RECONNECTION FEES	44,450	50,400	45,000	47,500	13%	-11%	6%	5,950	(5,400)	2,500	50,400	45,000	47,500
305 POLE RENTAL	18,174	6,087	40,000	40,000	-67%	557%	0%	(12,087)	33,913	-	6,087	40,000	40,000
306 CREDIT CARD FEES	19,771	18,863	20,000	16,000	-5%	6%	-20%	(908)	1,137	(4,000)	18,863	20,000	16,000
310 SERVICE FEES	350	955	-	-	173%		-	605	(955)	-	955	-	-
390 INTEREST INCOME	-	-	-	-	-	-	-	-	-	-	-		-
395 MISCELLANEOUS - TRANSFER FEES		-	5,000	5,000	-	-	0%	-	5,000	-	-	5,000	5,000
TOTAL REVENUES	15,109,615	15,700,824.38	15,245,000	15,494,500	4%	-3%	2%	591,209	(455,824)	249,500	15,700,824	15,245,000	15,494,500
EXPENDITURES													
400 SALARIES	765,183	696,370	784,000	880,000	-9%	13%	12%	(68,813)	87,630	96,000	696,370	784,000	880,000
455 TEMP SERVICE WAGES	18,906	14,057	20,000	8,000	-26%	42%	-60%	(4,849)	5,943	(12,000)	14,057	20,000	8,000
502 PAYROLL TAX	56,350	50,614	62,720	70,400	-10%	24%	12%	(5,736)	12,106	7,680	50,614	62,720	70,400
503 GROUP INSURANCE	52,009	45,144	62,000	76,000	-13%	37%	23%	(6,865)	16,856	14,000	45,144	62,000	76,000
504 PENSION EXPENSE	24,710	19,833	25,000	18,000	-20%	26%	-28%	(4,877)	5,167	(7,000)	19,833	25,000	18,000
510 TRAVEL & TRAINING EXPENSE	7,316	9,889	13,000	13,000	35%	31%	0%	2,573	3,111	-	9,889	13,000	13,000
515 SAFETY SUPPLIES	3,835	1,988	5,000	5,000	-48%	151%	0%	(1,847)	3,012	-	1,988	5,000	5,000
550 EMPLOYEE RELATIONS	-	-	-	-	-	-	-	-	-	-		-	-
580 UNIFORM EXPENSE	3,365	6,724	10,000	8,500	100%	49%	-15%	3,359	3,276	(1,500)	6,724	10,000	8,500
601 MATERIALS AND SUPPLIES	(2,630)	51,729	25,000	40,000	-2067%	-52%	60%	54,359	(26,729)	15,000	51,729	25,000	40,000
610 TELEPHONE	9,360	12,105	8,000	9,000	29%	-34%	13%	2,745	(4,105)	1,000	12,105	8,000	9,000
619 BUILDING EXPENSE	20,407	10,303	9,000	10,000	-50%	-13%	11%	(10,105)	(1,303)	1,000	10,303	9,000	10,000
620 UTILITIES	18,316	13,537	17,500	17,000	-28%	29%	-3%	(5,279)	3,963	(500)	13,537	17,500	17,000
630 INSURANCE	19,046	16,602	15,000	16,500	-13%	-10%	10%	(2,444)	(1,602)	1,500	16,602	15,000	16,500
640 DUES, MBRSHPS & SUBSCRIPTIONS	629	2,803	500	1,500	346%	-82%	200%	2,174	(2,303)	1,000	2,803	500	1,500
643 AUDIT FEES	-	-	-	-	-	-	-	-	-	-		-	-
647 LICENSES	260	52	200	200	-80%	285%	0%	(208)	148	-	52	200	200
648 IMMUNIZATIONS & PHYSICALS	521	626	750	500	20%	20%	-33%	105	124	(250)	626	750	500
650 REPAIRS & MAINTENANCE - VEH & EQ	63,140	17,115	50,000	50,000	-73%	192%	0%	(46,025)	32,885	-	17,115	50,000	50,000
651 OPERATING EXPENSES - VEHICLES	49,715	57,656	32,000	32,000	16%	-44%	0%	7,941	(25,656)	-	57,656	32,000	32,000
653 REP & MAINT - GENERATORS	2,054	-	-	-	-	-	-	(2,054)	-	-		-	-
684 TRANSFORMER REPAIRS & DISPOSAL	-	-	-	-	-	-	-	-	-	-		-	-
686 EQUIPMENT RENTAL	-	-	-	-	-	-	-	-	-	-		-	-
700 EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-		-	-
710 ELECTRIC POWER PURCHASED	11,454,633	11,440,471	10,600,000	11,500,000	0%	-7%	8%	(14,162)	(840,471)	900,000	11,440,471	10,600,000	11,500,000
760 DEPRECIATION	368,345	414,736	700,000	650,000	13%	69%	-7%	46,391	285,264	(50,000)	414,736	700,000	650,000
770 DEPRECIATION - VEHICLES	62,204	79,161	60,000	60,000	27%	-24%	0%	16,957	(19,161)	-	79,161	60,000	60,000
774 TREE TRIMMING	-	-	200,000	150,000	-	-	-25%	-	200,000	(50,000)		200,000	150,000
860 CONSULTING SERVICES	9,095	71,018	50,000	50,000	681%	-30%	0%	61,923	(21,018)	-	71,018	50,000	50,000
886 INTEREST EXPENSE	-	14,745	-	-	-		-	14,745	(14,745)	-	14,745	-	-
889 GAIN OR LOSS SALE OF ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	13,007,269	13,047,277	12,749,670	13,665,600	0%	-2%	7%	40,008	(297,607)	915,930	13,047,277	12,749,670	13,665,600
619 PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
700 PROPOSED EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
890 RESERVE FOR INFRASTRUCTURE IMPROV	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PROPOSED CAP & RES	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES WITH PROPOSED	13,007,269	13,047,277	12,749,670	13,665,600	0%	-2%	7%	40,008	(297,607)	915,930	13,047,277	12,749,670	13,665,600
TOTAL ELECTRIC DEPARTMENT	2,102,346	2,653,547	2,495,330	1,828,900	26%	-6%	-27%	551,202	(158,217)	(666,430)	2,653,547	2,495,330	1,828,900

Osceola Municipal Light & Power
2026 Budget
Water Department

		HISTORICAL		FORECAST	FORECAST	TREND								
		2023	2024	2025	2026	% CHANGE			$ CHANGE			2024	2025	2026
		Actual	Actual	BUDGET	BUDGET	23-24	24-25	25-26	23-24	24-25	25-26	Actual	Budget	Budget
	REVENUES													
300	SALES	1,705,137	1,793,066	1,725,000	1,800,000	5%	-4%	4%	87,929	(68,066)	75,000	1,793,066	1,725,000	1,800,000
301	ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
302	FREE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-
303	LATE PENALTY FEES	23,392	26,089	25,000	25,000	12%	-4%	0%	2,697	(1,089)	-	26,089	25,000	25,000
310	SERVICE FEES	49,410	25,040	22,000	25,000	-49%	-12%	14%	(24,370)	(3,040)	3,000	25,040	22,000	25,000
	TOTAL REVENUES	1,777,939	1,844,195	1,772,000	1,850,000	4%	-4%	4%	66,256	(72,195)	78,000	1,844,195	1,772,000	1,850,000
	EXPENDITURES													
400	SALARIES	321,813	342,894	368,000	410,000	7%	7%	11%	21,081	25,106	42,000	342,894	368,000	410,000
455	TEMP SERVICE WAGES	40,391	57,072	42,000	52,920	41%	-26%	26%	16,681	(15,072)	10,920	57,072	42,000	52,920
502	PAYROLL TAX	23,260	25,001	29,440	32,800	7%	18%	11%	1,741	4,439	3,360	25,001	29,440	32,800
503	GROUP INSURANCE	16,784	25,221	37,500	30,000	50%	49%	-20%	8,437	12,279	(7,500)	25,221	37,500	30,000
504	PENSION EXPENSE	6,764	8,264	9,000	9,000	22%	9%	0%	1,500	736	-	8,264	9,000	9,000
510	TRAVEL & TRAINING EXPENSE	445	1,903	2,500	3,275	328%	31%	31%	1,458	597	775	1,903	2,500	3,275
515	SAFETY SUPPLIES	1,082	2,325	4,700	9,494	115%	102%	102%	1,243	2,375	4,794	2,325	4,700	9,494
550	EMPLOYEE RELATIONS	-	-	-	-	-	-	-	-	-	-		-	
580	UNIFORM EXPENSE	12,006	9,531	4,500	6,885	-21%	-53%	53%	(2,475)	(5,031)	2,385	9,531	4,500	6,865
601	MATERIALS AND SUPPLIES	36,165	40,438	50,000	62,000	12%	24%	24%	4,273	9,562	12,000	40,438	50,000	62,000
602	CHEMICALS AND SUPPLIES	89,240	92,964	60,000	81,000	4%	-35%	35%	3,724	(32,964)	21,000	92,964	60,000	81,000
608	TOOLS	1,212	2,871	3,000	3,150	137%	5%	5%	1,659	129	150	2,871	3,000	3,150
610	TELEPHONE	4,653	4,068	20,000	22,600	-13%	392%	13%	(585)	15,932	2,600	4,068	20,000	22,600
619	BUILDING EXPENSE	653	11,924	8,000	10,640	1726%	-33%	33%	11,271	(3,924)	2,640	11,924	8,000	10,640
620	UTILITIES	53,511	61,636	50,000	59,500	15%	-19%	19%	8,125	(11,636)	9,500	61,636	50,000	59,500
630	INSURANCE	15,882	17,786	20,000	22,400	12%	12%	12%	1,904	2,214	2,400	17,786	20,000	22,400
640	DUES, MBRSHPS & SUBSCRIPTIONS	41,544	13,267	15,000	16,950	-68%	13%	13%	(28,277)	1,733	1,950	13,267	15,000	16,950
647	LICENSES	2,414	2,583	8,000	8,560	7%	210%	7%	169	5,417	560	2,583	8,000	8,560
648	IMMUNIZATIONS & PHYSICALS	57	64	850	952	12%	1228%	12%	7	786	102	64	850	952
650	REPAIRS & MAINTENANCE - VEH & EQ	9,381	13,833	12,000	13,560	47%	-13%	13%	4,452	(1,833)	1,560	13,833	12,000	13,560
651	OPERATING EXPENSES - VEHICLES	1,749	1,629	20,000	21,400	-7%	1128%	7%	(120)	18,371	1,400	1,629	20,000	21,400
652	MANHOLE & PIPE REHAB	-	-	5,000	5,000	-	-	0%	-	5,000	-		5,000	5,000
658	PIPE & HYDRANT REPAIR	-	-	5,000	5,000	-	-	0%	-	5,000	-		5,000	5,000
682	WELL AND PUMP REPAIRS	362	-	5,000	5,000	-	-	0%	(362)	5,000	-		5,000	5,000
683	PUMP AND TANK REPAIRS	63,486	63,691	60,000	63,600	0%	-6%	6%	205	(3,691)	3,600	63,691	60,000	63,600
686	EQUIPMENT RENTAL	-	-	-	-	-	-	-	-	-	-		-	
700	EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-		-	
761	DEPRECIATION - WATER PLANT	222,700	247,141	180,000	199,800	11%	-27%	11%	24,441	(67,141)	19,800	247,141	180,000	199,800
770	DEPRECIATION - VEHICLES	27,369	39,580	60,000	60,000	45%	52%	0%	12,211	20,420	-	39,580	60,000	60,000
860	CONSULTING SERVICES	160	-	7,000	7,000	-	-	0%	(160)	7,000	-		7,000	7,000
886	INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-		-	
899	MISCELLANEOUS	84	-	-	-	-	-	-	(84)	-	-	-	-	
	TOTAL EXPENDITURES	993,167	1,085,686	1,086,490	1,222,486	9%	0%	13%	92,518	804	135,996	1,085,686	1,086,490	1,222,486
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
890	RESERVE FOR WATER SYSTEM IMPROV	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PROPOSED CAP & RES	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES WITH PROPOSED	993,167	1,085,686	1,086,490	1,222,486	9%	0%	13%	92,518	804	135,996	1,085,686	1,086,490	1,222,486
	TOTAL WATER DEPARTMENT	784,772	758,510	685,510	627,514	-3%	-10%	-8%	(26,262)	(73,000)	(57,996)	758,510	685,510	627,514

Osceola Municipal Light & Power
2026 Budget
Sewer Department

		HISTORICAL		FORECAST	FORECAST	TREND								
		2023	2024	2025	2026	% CHANGE			$ CHANGE			2024	2025	2026
		Actual	Actual	BUDGET	BUDGET	23-24	24-25	25-26	23-24	24-25	25-26	Actual	Budget	Budget
	REVENUES													
300	SALES	1,060,969	1,128,832	1,000,000	1,150,000	6%	-11%	15%	67,863	(128,832)	150,000	1,128,832	1,000,000	1,150,000
302	FREE SERVICE	-	-	-	-	-	-	-	-	-	-		-	-
310	SERVICE FEES	1,105	3,703	1,200	2,000	235%	-68%	67%	2,598	(2,503)	800	3,703	1,200	2,000
	TOTAL REVENUES	1,062,074	1,132,536	1,001,200	1,152,000	7%	-12%	15%	70,462	(131,336)	150,800	1,132,536	1,001,200	1,152,000
	EXPENDITURES													
400	SALARIES	277,566	391,907	332,000	283,000	41%	-15%	-15%	114,341	(59,907)	(49,000)	391,907	332,000	283,000
455	TEMP SERVICE WAGES	70,953	6,675	35,000	49,000	-91%	424%	40%	(64,279)	28,326	14,000	6,675	35,000	49,000
502	PAYROLL TAX	20,432	28,780	26,560	23,000	41%	-8%	-13%	8,348	(2,220)	(3,560)	28,780	26,560	23,000
503	GROUP INSURANCE	14,066	20,937	25,000	29,750	49%	19%	19%	6,871	4,063	4,750	20,937	25,000	29,750
504	PENSION EXPENSE	6,835	7,874	5,400	6,210	15%	-31%	15%	1,039	(2,474)	810	7,874	5,400	6,210
510	TRAVEL & TRAINING EXPENSE	2,612	79	200	504	-97%	152%	152%	(2,533)	121	304	79	200	504
515	SAFETY SUPPLIES	-	2,853	1,750	2,432	-	-39%	39%	2,853	(1,103)	682	2,853	1,750	2,432
550	EMPLOYEE RELATIONS	-	-	-	-	-	-	-	-	-	-		-	
580	UNIFORM EXPENSE	(156)	2,015	3,000	4,470	-1392%	49%	49%	2,171	985	1,470	2,015	3,000	4,470
601	MATERIALS AND SUPPLIES	50,755	32,684	37,300	54,831	-36%	14%	47%	(18,071)	4,616	17,531	32,684	37,300	54,831
602	CHEMICALS AND SUPPLIES	4,346	1,053	10,000	10,000	-76%	850%	0%	(3,293)	8,947	-	1,053	10,000	10,000
608	TOOLS	545	1,344	2,500	3,200	147%	86%	28%	799	1,156	700	1,344	2,500	3,200
610	TELEPHONE	-	-	3,096	3,096	-	-	0%	-	3,096	-		3,096	3,096
619	BUILDING EXPENSE	623	798	7,000	7,000	28%	778%	0%	175	6,203	-	798	7,000	7,000
620	UTILITIES	42,514	42,185	67,000	67,000	-1%	59%	0%	(329)	24,815	-	42,185	67,000	67,000
630	INSURANCE	12,018	12,289	4,500	4,500	2%	-63%	0%	271	(7,789)	-	12,289	4,500	4,500
640	DUES, MBRSHPS & SUBSCRIPTIONS	405	7,273	120	8,500	1696%	-98%	6983%	6,868	(7,153)	8,380	7,273	120	8,500
647	LICENSES	7,626	400	15,500	21,000	-95%	3775%	35%	(7,226)	15,100	5,500	400	15,500	21,000
648	IMMUNIZATIONS & PHYSICALS	696	346	400	600	-50%	16%	50%	(350)	54	200	346	400	600
650	REPAIRS & MAINTENANCE - VEH & EQ	21,035	17,054	20,000	23,400	-19%	17%	17%	(3,981)	2,946	3,400	17,054	20,000	23,400
651	OPERATING EXPENSES - VEHICLES	14,007	20,829	15,000	19,200	49%	-28%	28%	6,822	(5,829)	4,200	20,829	15,000	19,200
652	MANHOLE & PIPE REHAB	-	-	10,000	10,000	-	-	0%	-	10,000	-		10,000	10,000
683	PUMP AND TANK REPAIRS	36,958	13,439	25,000	30,000	-64%	86%	20%	(23,519)	11,561	5,000	13,439	25,000	30,000
700	EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-		-	
762	DEPRICIATION SEWER SYSTEMS	244,016	250,811	175,000	180,000	3%	-30%	3%	6,795	(75,811)	5,000	250,811	175,000	180,000
770	DEPRECIATIONS - VEHICLES	20,267	26,867	20,362	22,360	33%	-24%	10%	6,600	(6,505)	1,998	26,867	20,362	22,360
860	CONSULTING SERVICES	495	-	2,382	2,400	-	-	1%	(495)	2,382	18		2,382	2,400
886	INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-		-	
899	MISCELLANEOUS	17	-	-	-	-	-	-	(17)	-	-		-	
	TOTAL EXPENDITURES	848,631	888,492	844,070	865,453	5%	-5%	3%	39,861	(44,422)	21,383	888,491.99	844,070	865,453
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
890	RESERVE FOR SEWER SYSTEM IMPROV	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PROPOSED CAP & RES	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES WITH PROPOSED	848,631	888,492	844,070	865,453	5%	-5%	3%	39,861	(44,422)	21,383	888,492	844,070	865,453
	TOTAL SEWER DEPARTMENT	213,443	244,044	157,130	286,547	14%	-36%	82%	30,601	(86,914)	129,417	244,044	157,130	286,547

Osceola Municipal Light & Power
2026 Budget
Administrative Department

		HISTORICAL		FORECAST	FORECAST	TREND								
		2023	2024	2025	2026	% CHANGE			$ CHANGE			2024	2025	2026
		Actual	Actual	BUDGET	BUDGET	23-24	24-25	25-26	23-24	24-25	25-26	Acual	Budget	Budget
	REVENUES													
303	LATE PENALTY FEES	-	0.00											
304	AMP	(898)	(606)	-	-	-32%	-	-	292	606	-	(606)	-	-
341	ELECTRIC PERMITS	434	1,582	1,200	750	265%	-24%	-38%	1,148	(382)	(450)	1,582	1,200	750
342	PLUMBING PERMITS	855	302	150	50	-65%	-50%	-67%	(553)	(152)	(100)	302	150	50
387	INSURANCE PROCEEDS	-	7,548								-	7 548	-	
385	SALE OF ASSETS/EQUIPMENT	20,975	-	-	-	-	-	-	(20,975)	-	-		-	
390	INTEREST INCOME	360,112	987,631	7,500	-	174%	-99%	-	627,519	(980,131)	(7,500)	987,631	7,500	
395	MISCELLANEOUS	17,534	101,289	-	-	478%	-	-	83,755	(101,289)	-	101,289	-	
957	TRANSFERS IN	-	-	-			-			-	-			
	TOTAL REVENUES	399,012	1,097,745	8,850	800	175%	-99%	-91%	698,733	(1,088,895)	(8,050)	1097745.20	8,850	800
	EXPENDITURES													
400	SALARIES	402,770	435,387	411,000	489,000	8%	-6%	19%	32,617	(24,387)	78,000	435,387	411,000	489,000
455	TEMP SERVICE WAGES	1,690	2,093	-	-	24%	-	-	403	(2,093)	-	2,093	-	-
502	PAYROLL TAX	29,765	37,133	32,880	39,120	25%	-11%	19%	7 367	(4,253)	6,240	37,133	32,880	39,120
503	GROUP INSURANCE	30,234	28,708	40,000	46,000	-5%	39%	15%	(1,526)	11,292	6,000	28,708	40,000	46,000
504	PENSION EXPENSE	8,096	6,162	7,500	10,000	-24%	22%	33%	(1,934)	1,338	2,500	6,162	7,500	10,000
510	TRAVEL & TRAINING EXPENSE	1,010	133	2,500	2,500	-87%	1782%	0%	(877)	2,367	-	133	2,500	2,500
515	SAFETY SUPPLIES	1,323	792	1,000	1,000	-40%	26%	0%	(531)	208	-	792	1,000	1,000
516	HR MATERIALS & SUPPLIES	4,821	8,220	10,000	7,500	70%	22%	25%	3,399	1,780	(2,500)	8,220	10,000	7,500
517	SAFETY COMMITTEE	-	-	-	-		-	-	-	-	-		-	
550	EMPLOYEE RELATIONS	5,997	3,497	-	-	-42%	-	-	(2,500)	(3,497)	-	3,497	-	-
580	UNIFORM EXPENSE	-	122	-	500	-	-	-	122	(122)	500	122	-	500
601	MATERIALS AND SUPPLIES	93,186	60,629	90,000	60,000	-35%	48%	-33%	(32,557)	29,371	(30,000)	60,629	90,000	60,000
605	OFFICE EXPENSE	-	39,149	-	10,000	-	-	-	39,149	(39,149)	10,000	39,149	-	10,000
606	POSTAGE	35,552	42,198	30,000	32,000	19%	-29%	7%	6,646	(12,198)	2,000	42,198	30,000	32,000
607	PUBLISHING ORDINANACES & NOTICES	588	2,386	1,000	1,000	306%	-58%	0%	1,798	(1,386)	-	2,386	1,000	1,000
610	TELEPHONE	12,948	37,593	15,000	17,000	190%	-60%	13%	24,645	(22,593)	2,000	37,593	15,000	17,000
619	BUILDING EXPENSE	16,458	22,250	50,000	35,000	35%	125%	-30%	5,792	27,750	(15,000)	22,250	50,000	35,000
620	UTILITIES	6,885	5,239	10,000	5,000	-24%	91%	-50%	(1,647)	4,761	(5,000)	5,239	10,000	5,000
630	INSURANCE	5,723	29,054	2,000	5,000	408%	-93%	150%	23,331	(27,054)	3,000	29,054	2,000	5,000
635	ETS CREDIT CARD FEES	-	-	-	-	-	-	-	-	-	-		-	-
640	DUES, MBRSHPS & SUBSCRIPTIONS	58,285	96,810	60,000	90,000	66%	-38%	50%	38,525	(36,810)	30,000	96,810	60,000	90,000
642	UNEMPLOYMENT BENEFIT ASSMT	-	2,736	-	-	-	-	-	2,736	(2,736)	-	2,736	-	-
643	AUDIT FEES	36,700	33,250	45,000	45,000	-9%	35%	0%	(3,450)	11,750	-	33,250	45,000	45,000
644	LEGAL EXPENSES	336	-	10,000	7,500	-	-	-25%	(336)	10,000	(2,500)		10,000	7,500
645	ADV, PROMOTIONS & DONATIONS	43,900	56,682	35,000	35,000	29%	-38%	0%	12,782	(21,682)	-	56,682	35,000	35,000
647	LICENSES	39,091	34,079	5,000	35,000	-13%	-85%	600%	(5,012)	(29,079)	30,000	34,079	5,000	35,000
648	IMMUNIZATIONS & PHYSICALS	301	96	1,500	500	-68%	1463%	-67%	(205)	1,404	(1,000)	96	1,500	500
650	REPAIRS & MAINTENANCE - VEHICLE EQUIP	-	111	-	-	-	-	-	111	(111)	-	111	-	-
651	OPERATING EXPENSE - VEHICLES	-	35	-	-	-	-	-	35	(35)	-	35	-	-
686	EQUIPMENT RENTAL	3,433	-	4,000	-	-	-	-	(3,433)	4,000	(4,000)		4,000	-
763	DEPRECIATION	1,112	981	5,000	2,500	-12%	410%	-50%	(131)	4,019	(2,500)	981	5,000	2,500
860	CONSULTING SERVICES	176,034	113,849	150,000	100,000	-36%	32%	-33%	(64,185)	36,151	(50,000)	113,849	150,000	100,000
861	Industrial Incentives		-		-								-	-
881	STREET LIGHTS AND HYDRANTS	-	-	-	-	-	-	-	-	-	-		-	-
882	FREE SERVICE INSTALLATIONS	-	-	-	-	-	-	-	-	-	-		-	-
883	BAD ACCOUNTS	(32,059)	(15,747)	(40,000)	(40,000)	-51%	154%	0%	16,312	(24,253)	-	(15,747)	(40,000)	(40 000)
886	INTEREST EXPENSE	658,593	904,774	500,000	500,000	37%	-45%	0%	246,181	(404,774)	-	904,774	500,000	500,000
887	BOND PAYING AGENT EXPENSE	69,600	11,263	2,500	2,500	-84%	-78%	0%	(58,337)	(8,763)	-	11,263	2,500	2,500
888	BOND AMORTIZATION	9,179	22,043	-	-	140%	-	-	12,864	(22,043)	-	22 043	-	-
898	CASH OVER AND SHORT	123	303	500	500	146%	65%	0%	180	197	-	303	500	500
899	MISCELLANEOUS	9,023	114	-	-	-99%	-	-	(8 909)	(114)	-	114	-	-
	TOTAL EXPENDITURES	1,732,699	2,022,126	1,481,380	1,539,120	17%	-27%	4%	289,427	(540,746)	57,740	2,022 125.82	1,481,380	1,539,120
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
890	RESERVE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PROPOSED CAP & RES					-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES WITH PROPOSED	1,732,699	2,022,126	1,481,380	1,539,120	17%	-27%	4%	289,427	(540,746)	57,740	2,022,126	1,481,380	1,539,120
	TOTAL ADMINISTRATIVE	(1,333,687)	(924,381)	(1,472,530)	(1,538,320)	-31%	59%	4%	409,306	(548,149)	(65,790)	(924,381)	(1,472,530)	(1,538,320)

City of Osceola
2026 Budget
Administrative Department

		HISTORICAL			FORECAST	TREND								
						% CHANGE			$ CHANGE					
		2023 Actual	2024 Actual	2025 BUDGET	2026 BUDGET	23-24	24-25	25-26	23-24	24-25	25-26	2024 Actual	2025 Budget	2026 Budget
	REVENUES													
310	PROPERTY TAXES	768,212	526,550	715,000	715,000	-31%	36%	0%	(241,662)	188,450	-	526,550	715,000	715,000
314	GENERAL REVENUE (STATE OF ARK)	106,096	103,776	115,000	120,000	-2%	11%	4%	(2,320)	11,224	5,000	103,776	115,000	120,000
315	PRIVILEGE TAX -- CITY	11,023	9,450	9,000	9,000	-14%	-5%	0%	(1,573)	(450)	-	9,450	9,000	9,000
316	PILOT-FED HOUSING AUTHORITY	3,315	3,315	3,315	3,315	0%	0%	0%	-	-	-	3,315	3,315	3,315
317	PILOT-PLUM POINT ENERGY STATION	871,751	871,751	870,000	871,751	0%	0%	0%	-	(1,751)	1,751	871,751	870,000	871,751
318	PILOT - OTHER	-	-	40,000	60,000	-	-	50%	-	40,000	20,000	-	40,000	60,000
323	A & P TAX REVENUE	47,657	54,471	60,000	140,000	14%	10%	133%	6,814	5,529	80,000	54,471	60,000	140,000
325	GAS FRANCHISE TAX	105,960	95,704	110,000	110,000	-10%	15%	0%	(10,256)	14,296	-	95,704	110,000	110,000
328	TELEPHONE EXCISE TAX	24,000	24,000	20,000	24,000	0%	-17%	20%	-	(4,000)	4,000	24,000	20,000	24,000
331	CABLE FRANCHISE TAX	16,048	14,151	25,000	15,000	-12%	77%	-40%	(1,897)	10,849	(10,000)	14,151	25,000	15,000
345	BUILDING PERMITS	8,656	7,009	2,000	8,000	-19%	-71%	300%	(1,647)	(5,009)	6,000	7,009	2,000	8,000
375	PLANNING COMMISSION FEES	-	-	100	-	-	-	-	-	100	(100)	-	100	-
384	CODE RED CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
385	SALE OF ASSETS/EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
387	INSURANCE PROCEEDES	314,274	7,876	-							-	7,876		-
390	INTEREST INCOME	6,801	1,226	5,000	3,000	-82%	308%	-40%	(5,575)	3,774	(2,000)	1,226	5,000	3,000
393	HISTORICAL SOCIETY	-	-	-	-	-	-	-	-	-	-	-	-	
394	COUNTY SALES TAX	2,012,973	1,956,906	2,000,000	2,000,000	-3%	2%	0%	(56,067)	43,094	-	1,956,906	2,000,000	2,000,000
395	MISCELLANEOUS	7,369	6,023	-	7,000	-18%	-	-	(1,346)	(6,023)	7,000	6,023	-	7,000
396	GRANT INCOME	148,449	16,397	-	100,000	-89%	-	-	(132,052)	(16,397)	100,000	16,397	-	100,000
397	CITY SALES TAX	2,241,906	3,065,066	3,500,000	3,300,000	37%	14%	-6%	823,160	434,934	(200,000)	3,065,066	3,500,000	3,300,000
398	RENT INCOME	38,676	50,812	31,000	35,000	31%	-39%	13%	12,136	(19,812)	4,000	50,812	31,000	35,000
	TOTAL REVENUES	6,733,166	6,814,483	7,505,415	7,521,066	1%	10%	0%	81,317	690,932	15,651	6,814,483	7,505,415	7,521,066
	EXPENDITURES													
400	SALARIES	151,727	220,401	310,000	300,000	45%	41%	-3%	68,674	89,599	(10,000)	220,401	310,000	300,000
501	TRAVEL & PUBLIC RELATIONS	4,769	7,787	10,000	10,000	63%	28%	0%	3,018	2,213	-	7,787	10,000	10,000
502	PAYROLL TAX	10,424	16,897	24,800	24,000	62%	47%	-3%	6,473	7,903	(800)	16,897	24,800	24,000
503	GROUP INSURANCE	56,274	76,297	50,000	97,000	36%	-34%	94%	20,023	(26,297)	47,000	76,297	50,000	97,000
504	PENSION EXPENSE	44,237	37,643	55,000	40,000	-15%	46%	-27%	(6,594)	17,357	(15,000)	37,643	55,000	40,000
510	TRAVEL & TRAINING EXPENSE	13,690	42,669	12,000	15,000	212%	-72%	25%	28,979	(30,669)	3,000	42,669	12,000	15,000
516	HR MATERIALS & SUPPLIES		-	15,000	10,000	-	-	-33%		15,000	(5,000)	-	15,000	10,000
550	EMPLOYEE RELATIONS	450		-	-	-	-	-	(450)	-	-	-	-	
580	UNIFORM EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	
601	MATERIALS AND SUPPLIES	141,364	105,276	100,000	105,000	-26%	-5%	5%	(36,088)	(5,276)	5,000	105,276	100,000	105,000
604	BIG RIVER STEEL PROJECT	-	-	-	-	-	-	-		-	-	-	-	
605	OFFICE EXPENSE		-	5,000	-	-	-	-	-	5,000	(5,000)		5,000	-
607	PUBLISHING ORDINANCES & NOTICES	16,544	13,753	7,500	10,000	-17%	-45%	33%	(2,791)	(6,253)	2,500	13,753	7,500	10,000
610	TELEPHONE	2,364	240	3,500	2,000	-90%	1358%	-43%	(2,124)	3,260	(1,500)	240	3,500	2,000
619	BUILDING EXPENSE	18,727	3,664	20,000	20,000	-80%	446%	0%	(15,058)	16,336	-	3,664	20,000	20,000
620	UTILITIES	30,326	8,777	45,000	10,000	-71%	413%	-78%	(21,549)	36,223	(35,000)	8,777	45,000	10,000
625	RENT	1,021	1,052	1,000	1,000	3%	-5%	0%	31	(52)		1,052	1,000	1,000
626	A & P EXPENSES	72,090	67,950	30,000	50,000	-6%	-56%	67%	(4,140)	(37,950)	20,000	67,950	30,000	50,000
630	INSURANCE	63,026	90,134	34,000	100,000	43%	-62%	194%	27,108	(56,134)	66,000	90,134	34,000	100,000
640	DUES, MBRSHPS & SUBSCRIPTIONS	2,982	4,740	3,500	5,000	59%	-26%	43%	1,758	(1,240)	1,500	4,740	3,500	5,000
642	UNEMPLOYMENT BENEFIT ASSMT	-	3,044	-	3,200	-	-		3,044	(3,044)	3,200	3,044	-	3,200
643	AUDIT FEES	-	-		-	-	-	-	-	-	-	-	-	
644	LEGAL EXPENSES	54,686	66,189	20,000	25,000	21%	-70%	25%	11,503	(46,189)	5,000	66,189	20,000	25,000
645	ADV, PROMOTIONS & DONATIONS	4,863	11,792	6,000	20,000	142%	-49%	233%	6,929	(5,792)	14,000	11,792	6,000	20,000
647	LICENSES	185	185	250	250	0%	35%	0%	-	65	-	185	250	250
648	IMMUNIZATIONS & PHYSICALS	-	64	-	75	-	-	-	64	(64)	75	64		75
650	REPAIRS & MAINTENANCE - VEH & EQ	291	-	-	-	-	-	-	(291)	-	-		-	-
651	OPERATING EXPENSES - VEHICLES	-	-	1,200	-	-	-	-	-	1,200	(1,200)	-	1,200	-
687	ELECTION EXPENSE	8,438	4,829	-	5,000	-43%	-	-	(3,609)	(4,829)	5,000	4,829	-	5,000
700	EQUIPMENT PURCHASES	67,953	8,130	-	10,000	-88%	-	-	(59,823)	(8,130)	10,000	8,130	-	10,000
749	HEADSTART BLDG EXPENSE	-	-	-	-	-	-		-	-	-	-	-	-
750	ROSENWALD BLDG EXPENSE	4,137	9,025	5,000	5,000	118%	-45%	0%	4,888	(4,025)	-	9,025	5,000	5,000
751	SR CITIZEN BLDG EXPENSE	16,481	6,231	5,000	5,000	-62%	-20%	0%	(10,250)	(1,231)	-	6,231	5,000	5,000
752	SCOUT HUT EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
753	COSTON BLDG EXPENSE	6,663	8,332	1,500	3,000	25%	-82%	100%	1,669	(6,832)	1,500	8,332	1,500	3,000
801	PLANNING COMMISSION EXPENSE	-	-	200	-	-	-	-	-	200	(200)	-	200	-
860	CONSULTING SERVICES	145,265	141,620	132,500	200,000	-3%	-6%	51%	(3,645)	(9,120)	67,500	141,620	132,500	200,000
861	COMMERCIAL INCENTIVES	62,000	87,000	-		40%	-		25,000	(87,000)	-	87,000	-	-
880	INTEREST EXPENSE	-	-	-			-		-	-	-	-	-	-
890	GRANT EXPENSE	-	-	-			-		-	-	-	-	-	-
895	CAPITAL LEASE PAYMENTS	-	-	-			-		-	-	-	-	-	-
898	ABANDONED/CONDEMNED PROP EXP	140,180	66,105	140,000	140,000	-53%	112%	0%	(74,075)	73,895	-	66,105	140,000	140,000
	HAIL DAMAGE CARRYOVER - PROPERTY			-							-	-		
	HAIL DAMAGE CARRYOVER - VEHICLE			-							-	-		
	HAIL DAMAGE CARRYOVER - FRUIT BLDG			-							-	-		
899	MISCELLANEOUS	9,764	214,416	-	-	2096%	-	-	204,652	(214,416)	-	214,416	-	-
	TOTAL EXPENDITURES	1,150,916	1,324,242	1,037,950	1,215,525	15%	-22%	17%	173,326	(286,292)	177,575	1,324,242.00	1,037,950	1,215,525
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-		-	-	-	-	-	-	-	-
890	RESERVE ALLOCATION	-	-	-	-		-	-	-	-	-	-	-	-
	TOTAL PROPOSED CAP & RES	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES WITH PROPOSED	1,150,916	1,324,242	1,037,950	1,215,525	15%	-22%	17%	173,326	(286,292)	177,575	1,324,242	1,037,950	1,215,525
	TOTAL ADMINISTRATIVE	5,582,250	5,490,241	6,467,465	6,305,541	-2%	18%	-3%	(92,005)	977,224	(161,924)	5,490,241	6,467,465	6,305,541

City of Osceola
2026 Budget
Police Department

Acct		HISTORICAL 2023 Actual	HISTORICAL 2024 Actual	FORECAST 2025 BUDGET	FORECAST 2026 BUDGET
	REVENUES				
335	FINES AND FOREFEITURES	455,177	422,824	400,000	400,000
337	OPD RECEIPTS	-	-	2,000	62,000
338	JAIL RECEIPTS	50,232	2,665	50,000	50,000
396	GRANT INCOME	130,430	16,871	-	-
	TOTAL REVENUES	635,839	442,360	452,000	512,000
	EXPENDITURES				
400	SALARIES	1,681,035	1,833,396	2,002,500	2,332,519
410	SALARIES - HOLIDAY PAY	-	-	-	-
414	SALARIES - GRANT/OPD	(219,073)	(135,159)	(60,000)	-
426	AUXILIARY POLICE	1,051	2,493	2,000	2,000
502	PAYROLL TAX	122,403	135,955	160,200	186,601
503	GROUP INSURANCE	98,613	96,578	135,000	162,000
504	PENSION EXPENSE	202,539	229,518	215,000	230,000
510	TRAVEL & TRAINING EXPENSE	7,346	22,030	20,000	20,000
515	SAFETY SUPPLIES	1,802	387	-	-
550	EMPLOYEE RELATIONS	-	-	-	-
580	UNIFORM EXPENSE	18,796	32,552	20,000	20,000
581	UNIFORM LAUNDRY	448	645	-	-
601	MATERIALS AND SUPPLIES	48,536	47,314	55,000	50,000
610	TELEPHONE	31,338	41,921	35,000	32,000
619	BUILDING EXPENSE	2,409	1,456	250,000	75,000
620	UTILITIES	9,261	16,921	7,500	17,000
630	INSURANCE	56,172	48,432	30,000	15,000
640	DUES, MBRSHPS & SUBSCRIPTIONS	16,711	155,832	110,000	110,000
648	IMMUNIZATIONS & PHYSICALS	4,431	1,949	5,000	5,000
650	REPAIRS & MAINTENANCE - VEH & EQ	39,146	18,975	60,000	22,000
651	OPERATING EXPENSES - VEHICLES	96,477	112,204	55,000	100,000
686	EQUIPMENT RENTAL	-	-	-	-
700	EQUIPMENT PURCHASES	373,694	414,300	230,000	50,000
890	GRANT EXPENSE	-	-	-	-
860	Consulting Services		-	30,000	-
899	MISCELLANEOUS		-	-	-
	TOTAL EXPENDITURES	2,593,135	3,077,699	3,362,200	3,429,120
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-
890	RESERVE ALLOCATION	-	-	-	-
	TOTAL PROPOSED CAP & RES	-	-	-	-
	TOTAL EXPENDITURES WITH PROPOSED	2,593,135	3,077,699	3,362,200	3,429,120
	TOTAL POLICE DEPARTMENT	(1,957,296)	(2,635,339)	(2,910,200)	(2,917,120)

Acct		TREND % CHANGE 23-24	% CHANGE 24-25	% CHANGE 25-26	$ CHANGE 23-24	$ CHANGE 24-25	$ CHANGE 25-26	2024 Actual	2025 Budget	2026 Budget
	REVENUES									
335	FINES AND FOREFEITURES	-7%	-5%	0%	(32,353)	(22,824)	-	422,824	400,000	400,000
337	OPD RECEIPTS	-	-	3000%	-	2,000	60,000	-	2,000	62,000
338	JAIL RECEIPTS	-95%	1776%	0%	(47,567)	47,335	-	2,665	50,000	50,000
396	GRANT INCOME	-87%	-	-	(113,559)	(16,871)	-	16,871	-	-
	TOTAL REVENUES	-30%	2%	13%	(193,479)	9,640	60,000	442,360	452,000	512,000
	EXPENDITURES									
400	SALARIES	9%	9%	16%	152,361	169,104	330,019	1,833,396	2,002,500	2,332,519
410	SALARIES - HOLIDAY PAY	-	-	-	-	-	-	-	-	-
414	SALARIES - GRANT/OPD	-38%	-56%	-	83,914	75,159	60,000	(135,159)	(60,000)	-
426	AUXILIARY POLICE	137%	-20%	0%	1,442	(493)	-	2,493	2,000	2,000
502	PAYROLL TAX	11%	18%	16%	13,552	24,245	26,401	135,955	160,200	186,601
503	GROUP INSURANCE	-2%	40%	20%	(2,035)	38,422	27,000	96,578	135,000	162,000
504	PENSION EXPENSE	13%	-6%	7%	26,979	(14,518)	15,000	229,518	215,000	230,000
510	TRAVEL & TRAINING EXPENSE	200%	-9%	0%	14,684	(2,030)	-	22,030	20,000	20,000
515	SAFETY SUPPLIES	-79%	-	-	(1,415)	(387)	-	387	-	-
550	EMPLOYEE RELATIONS	-	-	-	-	-	-	-	-	-
580	UNIFORM EXPENSE	73%	-39%	0%	13,756	(12,552)	-	32,552	20,000	20,000
581	UNIFORM LAUNDRY	44%	-	-	197	(645)	-	645	-	-
601	MATERIALS AND SUPPLIES	-3%	16%	-9%	(1,222)	7,686	(5,000)	47,314	55,000	50,000
610	TELEPHONE	34%	-17%	-9%	10,583	(6,921)	(3,000)	41,921	35,000	32,000
619	BUILDING EXPENSE	-40%	17070%	-70%	(953)	248,544	(175,000)	1,456	250,000	75,000
620	UTILITIES	83%	-56%	127%	7,660	(9,421)	9,500	16,921	7,500	17,000
630	INSURANCE	-14%	-38%	-50%	(7,740)	(18,432)	(15,000)	48,432	30,000	15,000
640	DUES, MBRSHPS & SUBSCRIPTIONS	833%	-29%	0%	139,121	(45,832)	-	155,832	110,000	110,000
648	IMMUNIZATIONS & PHYSICALS	-56%	157%	0%	(2,482)	3,051	-	1,949	5,000	5,000
650	REPAIRS & MAINTENANCE - VEH & EQ	-52%	216%	-63%	(20,171)	41,025	(38,000)	18,975	60,000	22,000
651	OPERATING EXPENSES - VEHICLES	16%	-51%	82%	15,727	(57,204)	45,000	112,204	55,000	100,000
686	EQUIPMENT RENTAL	-	-	-	-	-	-	-	-	-
700	EQUIPMENT PURCHASES	11%	-44%	-78%	40,606	(184,300)	(180,000)	414,300	230,000	50,000
890	GRANT EXPENSE	-	-	-	-	-	-	-	-	-
860	Consulting Services							-	30,000	-
899	MISCELLANEOUS	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	19%	9%	2%	484,564	284,501	66,920	3,077,699	3,362,200	3,429,120
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-
890	RESERVE ALLOCATION	-	-	-	-	-	-	-	-	-
	TOTAL PROPOSED CAP & RES	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES WITH PROPOSED	19%	9%	2%	484,564	284,501	66,920	3,077,699	3,362,200	3,429,120
	TOTAL POLICE DEPARTMENT	35%	10%	0%	(678,043)	(274,861)	(6,920)	(2,635,339)	(2,910,200)	(2,917,120)

employees
25 current
33 - budget

City of Osceola
2026 Budget
Fire Department

		HISTORICAL		FORECAST	FORECAST	TREND								
		2023	2024	2025	2026	% CHANGE			$ CHANGE			2024	2025	2026
		Actual	Actual	BUDGET	BUDGET	23-24	24-25	25-26	23-24	24-25	25-26	Actual	Budget	Budget
	REVENUES													
380	CONTRACT TRAINING RECEIPTS	45,826	54,158	-	-	18%	-	-	8,332	(54,158)	-	54,158	-	-
396	GRANT INCOME	155,000	185,066	50,000	50,000	19%	-73%	0%	30,066	(135,066)	-	185,066	50,000	50,000
	TOTAL REVENUES	200,826	239,224	50,000	50,000	19%	-79%	0%	38,398	(189,224)	-	239,224	50,000	50,000
	EXPENDITURES													
400	SALARIES	970,634	1,060,621	965,000	1,029,576	9%	-9%	7%	89,987	(95,621)	64,576	1,060,621	965,000	1,029,576
410	SALARIES - HOLIDAY PAY	-	-	-	-	-	-	-	-	-	-	-	-	
427	FIRE SCRIPT-REDEEMED	16,985	31,159	16,000	20,000	83%	-49%	25%	14,174	(15,159)	4,000	31,159	16,000	20,000
502	PAYROLL TAX	16,997	17,667	15,000	18,000	4%	-15%	20%	670	(2,667)	3,000	17,667	15,000	18,000
503	GROUP INSURANCE	52,911	51,984	72,000	73,000	-2%	39%	1%	(927)	20,016	1,000	51,984	72,000	73,000
504	PENSION EXPENSE	140,599	158,348	135,000	135,000	13%	-15%	0%	17,749	(23,348)	-	158,348	135,000	135,000
510	TRAVEL & TRAINING EXPENSE	2,205	2,575	6,000	8,000	17%	133%	33%	370	3,425	2,000	2,575	6,000	8,000
515	SAFETY SUPPLIES	1,076	455	1,500	1,500	-58%	230%	0%	(621)	1,045	-	455	1,500	1,500
550	EMPLOYEE RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	
580	UNIFORM EXPENSE	7,684	8,916	8,500	9,000	16%	-5%	6%	1,232	(416)	500	8,916	8,500	9,000
581	UNIFORM LAUNDRY	-	-	-	-	-	-	-	-	-	-	-	-	
601	MATERIALS AND SUPPLIES	46,233	50,130	32,000	50,000	8%	-36%	56%	3,897	(18,130)	18,000	50,130	32,000	50,000
610	TELEPHONE	8,331	14,137	10,000	10,000	70%	-29%	0%	5,806	(4,137)	-	14,137	10,000	10,000
619	BUILDING EXPENSE	18,645	12,145	21,500	24,000	-35%	77%	12%	(6,500)	9,355	2,500	12,145	21,500	24,000
620	UTILITIES	12,722	12,251	18,000	20,000	-4%	47%	11%	(471)	5,749	2,000	12,251	18,000	20,000
630	INSURANCE	51,437	31,095	50,000	50,000	-40%	61%	0%	(20,342)	18,905	-	31,095	50,000	50,000
640	DUES, MBRSHPS & SUBSCRIPTIONS	300	507	1,000	1,500	69%	97%	50%	207	493	500	507	1,000	1,500
647	LICENSES	52	-	-	-	-	-	-	(52)	-	-	-	-	
648	IMMUNIZATIONS & PHYSICALS	1,558	2,169	2,000	2,500	39%	-8%	25%	611	(169)	500	2,169	2,000	2,500
650	REPAIRS & MAINTENANCE - VEH & EQ	25,211	20,670	22,000	25,000	-18%	6%	14%	(4,541)	1,330	3,000	20,670	22,000	25,000
651	OPERATING EXPENSES - VEHICLES	20,401	20,855	20,000	22,000	2%	-4%	10%	454	(855)	2,000	20,855	20,000	22,000
686	EQUIPMENT RENTAL	19,820	13,637	12,000	14,000	-31%	-12%	17%	(6,183)	(1,637)	2,000	13,637	12,000	14,000
700	EQUIPMENT PURCHASES	167,080	213,436	44,000	-	28%	-79%	-	46,356	(169,436)	(44,000)	213,436	44,000	-
890	GRANT EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
895	CAPITAL LEASE PAYMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
899	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	1,580,881	1,722,757	1,451,500	1,513,076	9%	-16%	4%	141,876	(271,257)	61,576	1,722,757	1,451,500	1,513,076
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
890	RESERVE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PROPOSED CAP & RES	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES WITH PROPOSED	1,580,881	1,722,757	1,451,500	1,513,076	9%	-16%	4%	141,876	(271,257)	61,576	1,722,757	1,451,500	1,513,076
	TOTAL FIRE DEPARTMENT	(1,380,055)	(1,483,533)	(1,401,500)	(1,463,076)	7%	-6%	4%	(103,478)	82,033	(61,576)	(1,483,533)	(1,401,500)	(1,463,076)

Equipment purchases include turnout gear, fire hose, new turnouts, paint and euqipment requested by chief.

City of Osceola
2026 Budget
Parks and Recreation Department

		HISTORICAL		FORECAST	FORECAST	TREND									
		2023	2024	2025	2026	% CHANGE			$ CHANGE			2024	2025	2026	
		Actual	Actual	BUDGET	BUDGET	23-24	24-25	25-26	23-24	24-25	25-26	Actual	Budget	Budget	
	REVENUES														
350	ADMISSION FEES	185,007	200,863	130,000	130,000	9%	-35%	0%	15,856	(70,863)	-	200,863	130,000	130,000	
396	GRANT INCOME	-	75,000	-	-	-	-	-	75,000	(75,000)	-	75,000	-	-	
	TOTAL REVENUES	185,007	275,863	130,000	130,000	49%	-53%	0%	90,856	(145,863)	-	275,863	130,000	130,000	
	EXPENDITURES														
400	SALARIES	386,157	408,310	384,030	459,000	6%	-6%	20%	22,153	(24,280)	74,970	408,310	384,030	459,000	
435	SUMMER WORKERS	-	-	37,800	17,500	-	-	-54%	-	37,800	(20,300)	-	37,800	17,500	
455	TEMP SERVICE WAGES	42,720	56,720	27,300	27,300	33%	-52%	0%	14,000	(29,420)	-	56,720	27,300	27,300	
502	PAYROLL TAX	27,960	29,572	30,722	36,720	6%	4%	20%	1,612	1,150	5,998	29,572	30,722	36,720	
503	GROUP INSURANCE	28,931	30,197	30,000	55,000	4%	-1%	83%	1,266	(197)	25,000	30,197	30,000	55,000	
504	PENSION EXPENSE	6,275	6,993	5,500	5,000	11%	-21%	-9%	718	(1,493)	(500)	6,993	5,500	5,000	
510	TRAVEL & TRAINING EXPENSE	270	-	2,000	2,000	-		0%	(270)	2,000	-	-	2,000	2,000	
515	SAFETY SUPPLIES	1,935	2,572	3,500	3,000	33%	36%	-14%	637	928	(500)	2,572	3,500	3,000	
550	EMPLOYEE RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-		
580	UNIFORM EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-		
601	MATERIALS AND SUPPLIES	116,152	113,884	88,000	88,000	-2%	-23%	0%	(2,268)	(25,884)	-	113,884	88,000	88,000	
610	TELEPHONE	2,900	3,517	5,000	6,000	21%	42%	20%	617	1,483	1,000	3,517	5,000	6,000	
619	BUILDING EXPENSE	31,744	29,185	-	25,000	-8%	-	-	(2,559)	(29,185)	25,000	29,185	-	25,000	
620	UTILITIES	27,838	29,566	35,000	35,000	6%	18%	0%	1,728	5,434	-	29,566	35,000	35,000	
630	INSURANCE	22,369	21,967	7,500	7,500	-2%	-66%	0%	(402)	(14,467)	-	21,967	7,500	7,500	
640	DUES, MBRSHPS & SUBSCRIPTIONS	914	340	2,000	2,000	-63%	488%	0%	(574)	1,660	-	340	2,000	2,000	
645	ADV, PROMOTIONS & DONATIONS	-	17,718	20,000	19,020	-	13%	-5%	17,718	2,282	(980)	17,718	20,000	19,020	fireworks
647	LICENSES	75	29	2,000	2,000	-61%	6797%	0%	(46)	1,971	-	29	2,000	2,000	
648	IMMUNIZATIONS & PHYSICALS	281	128	500	500	-54%	291%	0%	(153)	372	-	128	500	500	
650	REPAIRS & MAINTENANCE - VEH & EQ	9,930	11,296	13,000	13,000	14%	15%	0%	1,366	1,704	-	11,296	13,000	13,000	
651	OPERATING EXPENSES - VEHICLES	11,231	11,762	20,000	7,500	5%	70%	-63%	531	8,238	(12,500)	11,762	20,000	7,500	
686	EQUIPMENT RENTAL	249	-	-	-	-	-	-	(249)	-	-	-	-		
700	EQUIPMENT PURCHASES	14,102	83,817	75,000	75,000	494%	-11%	0%	69,715	(8,817)	-	83,817	75,000	75,000	284,780
725	ATHLETIC EQUIPMENT	44,818	70,119	40,000	55,000	56%	-43%	38%	25,301	(30,119)	15,000	70,119	40,000	55,000	
890	GRANT EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-		
895	CAPITAL LEASE PAYMENTS	26,623	22,372	30,000	40,000	-16%	34%	33%	(4,251)	7,628	10,000	22,372	30,000	40,000	
899	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-		
	TOTAL EXPENDITURES	803,474	950,064	858,852	981,040	18%	-10%	14%	146,590	(91,212)	122,188	950,064	858,852	981,040	
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-	
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-	
890	RESERVE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL PROPOSED CAP & RES	-	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL EXPENDITURES WITH PROPOSED	803,474	950,064	858,852	981,040	18%	-10%	14%	146,590	(91,212)	122,188	950,064	858,852	981,040	
	TOTAL PARKS AND RECREATION DEPARTMENT	(618,467)	(674,201)	(728,852)	(851,040)	9%	8%	17%	(55,734)	(54,651)	(122,188)	(674,201)	(728,852)	(851,040)	

City of Osceola
2026 Budget
Municipal Court Department

		HISTORICAL		FORECAST	FORECAST	TREND								
		2023	2024	2025	2026	% CHANGE			$ CHANGE			2024	2025	2026
		Actual	Actual	BUDGET	BUDGET	23-24	24-25	25-26	23-24	24-25	25-26	Actual	Budget	Budget
	EXPENDITURES													
403	OTHER ADMIN SALARIES	-	-	-	-	-	-	-	-	-	-	-	-	-
421	JUDGE'S SALARY	29,325	29,325	30,000	30,000	0%	2%	0%	-	675	-	29,325	30,000	30,000
422	CLERK'S SALARY	110,266	111,492	119,000	120,000	1%	7%	1%	1,226	7,508	1,000	111,492	119,000	120,000
550	PART TIME CLERK	-	-	-	-	-	-	-	-	-	-	-	-	-
502	PAYROLL TAX	8,289	8,386	11,600	11,600	1%	38%	0%	97	3,214	-	8,386	11,600	11,600
503	GROUP INSURANCE	3,917	5,825	5,000	18,000	49%	-14%	260%	1,908	(825)	13,000	5,825	5,000	18,000
504	PENSION EXPENSE	-	-	7,000	7,000	-	-	0%	-	7,000	-	-	7,000	7,000
506	CITY POLICE PENSION FUND	-	-	-	-	-	-	-	-	-	-	-	-	-
510	TRAVEL & TRAINING EXPENSE	1,175	3,692	2,500	2,500	214%	-32%	0%	2,517	(1,192)	-	3,692	2,500	2,500
550	EMPLOYEE RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
580	UNIFORM EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
601	MATERIALS AND SUPPLIES	1,900	4,685	5,000	5,000	147%	7%	0%	2,785	315	-	4,685	5,000	5,000
610	TELEPHONE	-	-	-	-	-	-	-	-	-	-	-	-	-
619	BUILDING EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
620	UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
630	INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-
640	DUES, MBRSHPS & SUBSCRIPTIONS	150	675	500	500	350%	-26%	0%	525	(175)	-	675	500	500
648	IMMUNIZATIONS & PHYSICALS	109	-	-	-	-	-	-	(109)	-	-	-	-	-
650	REPAIRS & MAINT VEH & EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
899	MISCELLANEOUS (COUNTY REIMB)	(3,840)	(89,232)	(62,500)	(62,500)	2224%	-30%	0%	(85,392)	26,732	-	(89,232)	(62,500)	(62,500)
	TOTAL EXPENDITURES	151,291	74,848	118,100	132,100	-51%	58%	12%	(76,443)	43,252	14,000	74,848	118,100	132,100
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
890	RESERVE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PROPOSED CAP & RES	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES WITH PROPOSED	151,291	74,848	118,100	132,100	-51%	58%	12%	(76,443)	43,252	14,000	74,848	118,100	132,100
	TOTAL MUNICIPAL COURT	(151,291)	(74,848)	(118,100)	(132,100)	-51%	58%	12%	76,443	(43,252)	(14,000)	(74,848)	(118,100)	(132,100)

Cty of Osceola
2026 Budget
Jail Department

		HISTORICAL		FORECAST	FORECAST	TREND								
		2023	2024	2025	2026	% CHANGE			$ CHANGE			2024	2025	2026
		Actual	Actual	BUDGET	BUDGET	23-24	24-25	25-26	23-24	24-25	25-26	Actual	Budget	Budget
	EXPENDITURES													
400	SALARIES	193,580	278,773	332,500	313,519	44%	19%	-6%	85,193	53,727	(18,982)	278,773	332,500	313,519
410	SALARIES - HOLIDAY PAY	-	-	-	-	-	-	-	-	-	-	-	-	-
455	TEMP WAGES	122,060	81,289	50,000	50,000						-	81,289	50,000	50,000
502	PAYROLL TAX	13,879	20,897	26,600	25,081	51%	27%	-6%	7,018	5,703	(1,519)	20,897	26,600	25,081
503	GROUP INSURANCE	33,083	46,820	15,000	63,000	42%	-68%	320%	13,737	(31,820)	48,000	46,820	15,000	63,000
504	PENSION EXPENSE	2,365	2,512	1,250	1,250	6%	-50%	0%	147	(1,262)	-	2,512	1,250	1,250
510	TRAVEL & TRAINING	1,367	3,383	5,000	5,000	147%	48%	0%	2,016	1,617	-	3,383	5,000	5,000
550	EMPLOYEE RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
580	UNIFORM EXPENSE	-	4,396	5,000	5,000	-	14%	0%	4,396	604	-	4,396	5,000	5,000
581	UNIFORM LAUNDRY	-	-	-	-	-	-	-	-	-	-	-	-	-
601	MATERIALS AND SUPPLIES	92,702	19,650	125,000	30,000	-79%	536%	-76%	(73,052)	105,350	(95,000)	19,650	125,000	30,000
610	TELEPHONE	-	-	-	-	-	-	-	-	-	-	-	-	-
619	BUILDING EXPENSE	7,387	20,369	33,000	50,000	176%	62%	52%	12,982	12,631	17,000	20,369	33,000	50,000
620	UTILITIES	7,591	13,917	20,800	20,800	83%	49%	0%	6,326	6,883		13,917	20,800	20,800
630	INSURANCE	178	43	200	200	-76%	365%	0%	(135)	157	-	43	200	200
648	IMMUNIZATIONS & PHYSICALS	2,837	2,930	1,000	1,000	3%	-66%	0%	93	(1,930)		2,930	1,000	1,000
650	REPAIRS & MAINTENANCE - VEH & EQ	378	1,300	-	-	244%	-	-	922	(1,300)	-	1,300	-	-
655	JAIL MAINTENANCE FUND	41,129	26,230	35,000	35,000	-36%	33%	0%	(14,899)	8,770	-	26,230	35,000	35,000
656	JAIL FOOD EXPENSE		97,319	135,000	135,000		39%	0%		37,681	-	97,319	135,000	135,000
659	INMATE MEDICAL	101	5,760	250	250	5603%	-96%	0%	5,659	(5,510)	-	5,760	250	250
686	EQUIPMENT RENTAL	-	1,991	-	-	-	-	-	1,991	(1,991)	-	1,991	-	-
700	EQUIPMENT PURCHASES	-	133,942	-	-	-	-	-	133,942	(133,942)	-	133,942	-	-
	TOTAL EXPENDITURES	518,637	761,521	785,600	735,100	47%	3%	-6%	242,884	24,079	(50,500)	761,521	785,600	735,100
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
890	RESERVE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PROPOSED CAP & RES	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL EXPENDITURES WITH PROPOSED	518,637	761,521	785,600	735,100	47%	3%	-6%	242,884	24,079	(50,500)	761,521	785,600	735,100
	TOTAL JAIL DEPARTMENT	(518,637)	(761,521)	(785,600)	(735,100)	47%	3%	-6%	(242,884)	(24,079)	50,500	(761,521)	(785,600)	(735,100)

City of Osceola
2026 Budget
Golf Course Department

		HISTORICAL		FORECAST	FORECAST	TREND								
		2023	2024	2025	2026	% CHANGE			$ CHANGE			2024	2025	2026
		Actual	Actual	BUDGET	BUDGET	23-24	24-25	25-26	23-24	24-25	25-26	Actual	Budget	Budget
	REVENUES													
360	GOLF COURSE MEMBERSHIP FEES	35,150	37,560	45,000	45,000	7%	20%	0%	2,410	7,440	-	37,560	45,000	45,000
362	GREEN FEES		-	815	815	-	-	0%	-	815	-	-	815	815
364	CART SHED RENTALS	7,595	7,420	8,500	8,500	-2%	15%	0%	(175)	1,080	-	7,420	8,500	8,500
365	PRO SHOP SALES	-	-	1,150	30,000	-	-	2509%	-	1,150	28,850	-	1,150	30,000
385	SALE OF EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
395	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL REVENUES	42,745	44,980	55,465	84,315	5%	23%	52%	2,235	10,485	28,850	44,980	55,465	84,315
	EXPENDITURES													
400	SALARIES	65,986	143,207	190,000	198,000	117%	33%	4%	77,221	46,793	8,000	143,207	190,000	198,000
455	TEMP SERVICE WAGES	77,980	39,502	40,000	50,000	-49%	1%	25%	(38,478)	498	10,000	39,502	40,000	50,000
502	PAYROLL TAX	4,911	10,664	15,200	15,840	117%	43%	4%	5,753	4,536	640	10,664	15,200	15,840
503	GROUP INSURANCE	3,797	6,127	10,000	12,000	61%	63%	20%	2,330	3,873	2,000	6,127	10,000	12,000
504	PENSION EXPENSE	2,901	3,020	3,270	3,270	4%	8%	0%	119	250	-	3,020	3,270	3,270
510	TRAVEL & TRAINING	-	-	-	-	-	-	-	-	-	-	-	-	-
515	SAFETY SUPPLIES	-	395	500	1,000	-	27%	100%	395	105	500	395	500	1,000
550	EMPLOYEE RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
580	UNIFORM EXPENSE	-	-	2,000	2,000	-	-	0%	-	2,000	-	-	2,000	2,000
601	MATERIALS AND SUPPLIES	45,700	39,038	50,000	35,000	-15%	28%	-30%	(6,662)	10,962	(15,000)	39,038	50,000	35,000
610	TELEPHONE	2,973	1,512	2,500	2,500	-49%	65%	0%	(1,461)	988	-	1,512	2,500	2,500
612	COST OF GOODS - PRO SHOP	-	-	-	25,000	-	-	-	-	-	25,000	-	-	25,000
619	BUILDING EXPENSE	3,710	2,810	-	-	-24%	-	-	(900)	(2,810)	-	2,810	-	-
620	UTILITIES	6,148	6,658	5,700	5,700	8%	-14%	0%	510	(958)	-	6,658	5,700	5,700
625	RENT	-	-	-	-	-	-	-	-	-	-	-	-	-
630	INSURANCE	6,589	3,210	6,000	3,500	-51%	87%	-42%	(3,379)	2,790	(2,500)	3,210	6,000	3,500
640	DUES, MBRSHPS & SUBSCRIPTIONS	306	248	-	-	-19%	-	-	(58)	(248)	-	248	-	-
645	ADV, PROMOTIONS & DONATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
648	IMMUNIZATIONS & PHYSICALS	-	-	-	-	-	-	-	-	-	-	-	-	-
650	REPAIRS & MAINTENANCE - VEH & EQ	15,396	19,058	15,000	15,000	24%	-21%	0%	3,662	(4,058)	-	19,058	15,000	15,000
651	OPERATING EXPENSES - VEHICLES	10,784	8,468	10,000	10,000	-21%	18%	0%	(2,316)	1,532	-	8,468	10,000	10,000
686	EQUIPMENT RENTAL	19,719	-	500	500	-	-	0%	(19,719)	500	-	-	500	500
700	EQUIPMENT PURCHASES	-	-	15,000	-	-	-	-	-	15,000	(15,000)	-	15,000	-
895	CAPITAL LEASE PAYMENTS	-	21,767	25,000	70,000	-	15%	180%	21,767	3,233	45,000	21,767	25,000	70,000
	TOTAL EXPENDITURES	266,900	305,684	390,670	449,310	15%	28%	15%	38,784	84,986	58,640	305,684	390,670	449,310
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
890	RESERVE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PROPOSED CAP & RES	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES WITH PROPOSED	266,900	305,684	390,670	449,310	15%	28%	15%	38,784	84,986	58,640	305,684	390,670	449,310
	TOTAL GOLF COURSE FUND	(224,155)	(260,704)	(335,205)	(364,995)	16%	29%	9%	(36,549)	(74,501)	(29,790)	(260,704)	(335,205)	(364,995)

new golf carts

City of Osceola
2026 Budget
Animal Control Department

		HISTORICAL		FORECAST	FORECAST	TREND								
						% CHANGE			$ CHANGE					
		2023 Actual	2024 Actual	2025 BUDGET	2026 BUDGET	23-24	24-25	25-26	23-24	24-25	25-26	2024 Actual	2025 Budget	2026 Budget
	REVENUES													
340	ANIMAL SHELTER RECEIPTS	816	945	1,500	1,500	16%	59%	0%	129	555	-	945	1,500	1,500
396	GRANT INCOME	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL REVENUES	816	945	1,500	1,500	16%	59%	0%	129	555	-	945	1,500	1,500
	EXPENDITURES													
400	SALARIES	75,997	89,530	150,000	100,000	18%	68%	-33%	13,533	60,470	(50,000)	89,530	150,000	100,000
455	TEMP SERVICE WAGES	17,870	14,346	15,000	25,000	-20%	5%	67%	(3,524)	654	10,000	14,346	15,000	25,000
502	PAYROLL TAX	5,710	6,696	12,000	8,000	17%	79%	-33%	986	5,304	(4,000)	6,696	12,000	8,000
503	GROUP INSURANCE	3,775	5,975	6,000	6,000	58%	0%	0%	2,200	25	-	5,975	6,000	6,000
504	PENSION EXPENSE	1.365	1,427	2,250	1,500	5%	58%	-33%	62	823	(750)	1,427	2,250	1,500
510	TRAVEL & TRAINING EXPENSE	62	-	1,000	1,000	-	-	0%	(62)	1,000	-		1,000	1,000
515	SAFETY SUPPLIES	-	-	500	500	-	-	0%	-	500	-		500	500
550	EMPLOYEE RELATIONS	-	-	-	-	-	-	-	-	-	-		-	-
580	UNIFORM EXPENSE	516	-	3,000	1,000	-	-	-67%	(516)	3,000	(2,000)	-	3,000	1,000
601	MATERIALS AND SUPPLIES	24,172	29,217	25,000	30,000	21%	-14%	20%	5,045	(4,217)	5,000	29,217	25,000	30,000
610	TELEPHONE	3,215	2,053	4,000	1,000	-36%	95%	-75%	(1,162)	1,947	(3,000)	2,053	4,000	1,000
611	VET BILLS	7,322	2,022	7,500	3,000	-72%	271%	-60%	(5,300)	5,478	(4,500)	2,022	7,500	3,000
619	BUILDING EXPENSE	5,823	5,197	650,000	50,000	-11%	12407%	-92%	(626)	644,803	(600,000)	5,197	650,000	50,000
620	UTILITIES	3,447	3,161	3,600	3,600	-8%	14%	0%	(286)	439	-	3,161	3,600	3,600
630	INSURANCE	1,981	2,273	1,600	1,600	15%	-30%	0%	292	(673)	-	2,273	1,600	1,600
640	DUES, MBRSHPS & SUBSCRIPTIONS	99	104	500	500	5%	381%	0%	5	396	-	104	500	500
645	ADV, PROMOTIONS & DONATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
648	IMMUNIZATIONS & PHYSICALS	64	32	250	250	-50%	681%	0%	(32)	218	-	32	250	250
650	REPAIRS & MAINTENANCE - VEH & EQ	1,673	322	500	500	-81%	55%	0%	(1,351)	178	-	322	500	500
651	OPERATING EXPENSES - VEHICLES	3,018	1,968	2,500	2,500	-35%	27%	0%	(1,050)	532	-	1,968	2,500	2,500
700	EQUIPMENT PURCHASES	32,714	4,814	2,000	2,000	-85%	-58%	0%	(27,900)	(2,814)	-	4,814	2,000	2,000
840	Disposal		-									-	-	-
	TOTAL EXPENDITURES	188,823	169,137	887,200	237,950	-10%	425%	-73%	(19,686)	718,063	(649,250)	169,137	887,200	237,950
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
890	RESERVE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PROPOSED CAP & RES	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES WITH PROPOSED	188,823	169,137	887,200	237,950	-10%	425%	-73%	(19,686)	718,063	(649,250)	169,137	887,200	237,950
	TOTAL ANIMAL CONTROL FUND	(188,007)	(168,192)	(885,700)	(236,450)	-11%	427%	-73%	19,815	(717,508)	649,250	(168,192)	(885,700)	(236,450)

City of Osceola
2026 Budget
Street Department

		HISTORICAL		FORECAST	FORECAST	TREND								
		2023 Actual	2024 Actual	2025 BUDGET	2026 BUDGET	% CHANGE 23-24	% CHANGE 24-25	% CHANGE 25-26	$ CHANGE 23-24	$ CHANGE 24-25	$ CHANGE 25-26	2024 Actual	2025 Budget	2026 Budget
	REVENUES													
322	DEBRIS REMOVAL	1,356	3,155	-	5,000	133%	-	-	1,799	(3,155)	5,000	3,155	-	5,000
385	SALES OF EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	
386	STREET REVENUE TURNBACK	588,471	573,642	600,000	600,000	-3%	5%	0%	(14,829)	26,358	-	573,642	600,000	600,000
387	MILLAGE TAX ALLOCATION	162,502	164,580	-	164,580	1%	-	-	2,078	(164,580)	164,580	164,580	-	164580
390	INTEREST INCOME	293	229	250	250	-22%	9%	0%	(64)	21	-	229	250	250
395	MISCELLANEOUS	286	1,098	200,000	-	284%	18115%	-	812	198,902	(200,000)	1,098	200,000	0
	TOTAL REVENUES	752,908	742,704	800,250	769,830	-1%	8%	-4%	(10,204)	57,546	(30,420)	742,704	800,250	769,830
	EXPENDITURES													
440	SALARY - ENGINEER	-	-	-	-	-	-	-	-	-	-	-	-	0
441	WAGES - STREET EMPLOYEES	404,668	389,119	400,000	400,000	-4%	3%	0%	(15,549)	10,881	-	389,119	400,000	400,000
455	TEMP SERVICE WAGES	95,458	145,033	75,000	80,000	52%	-48%	7%	49,575	(70,033)	5,000	145,033	75,000	80,000
502	PAYROLL TAX	29,692	28,727	32,000	32,000	-3%	11%	0%	(965)	3,273	-	28,727	32,000	32,000
503	GROUP INSURANCE	28,559	33,650	40,000	55,000	18%	19%	38%	5,091	6,350	15,000	33,650	40,000	55,000
504	PENSION EXPENSE	2,240	1,536	7,500	7,500	-31%	388%	0%	(704)	5,964		1,536	7,500	7,500
510	TRAVEL & TRAINING EXPENSE	801	1,300	1,000	2,000	62%	-23%	100%	499	(300)	1,000	1,300	1,000	2,000
515	SAFETY SUPPLIES	2,112	1,261	2,500	2,000	-40%	98%	-20%	(851)	1,239	(500)	1,261	2,500	2,000
550	EMPLOYEE RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	
580	UNIFORM EXPENSE	13,601	15,318	3,200	5,000	13%	-79%	56%	1,717	(12,118)	1,800	15,318	3,200	5,000
601	MATERIALS AND SUPPLIES	18,706	26,266	20,000	22,000	40%	-24%	10%	7,560	(6,266)	2,000	26,266	20,000	22,000
610	TELEPHONE	4,108	4,752	7,000	7,000	16%	47%	0%	644	2,248	-	4,752	7,000	7,000
619	BUILDING EXPENSE	7,445	3,390	10,000	10,000	-54%	195%	0%	(4,055)	6,610	-	3,390	10,000	10,000
620	UTILITIES	8,741	11,387	5,000	5,000	30%	-56%	0%	2,646	(6,387)	-	11,387	5,000	5,000
630	INSURANCE	25,647	12,347	20,000	20,000	-52%	62%	0%	(13,300)	7,653	-	12,347	20,000	20,000
640	DUES, MBRSHPS & SUBSCRIPTIONS	201	298	250	250	48%	-16%	0%	97	(48)	-	298	250	250
645	ADV, PROMOTIONS & DONATIONS	-	-	-	-	-	-	-	-	-	-	-		
647	LICENSES	24	234	-	-	875%	-	-	210	(234)	-	234	-	
648	IMMUNIZATIONS & PHYSICALS	928	666	1,000	1,000	-28%	50%	0%	(262)	334	-	666	1,000	1,000
650	REPAIRS & MAINTENANCE - VEH EQ	37,942	54,470	60,000	60,000	44%	10%	0%	16,528	5,530	-	54,470	60,000	60,000
651	OPERATING EXPENSES - VEHICLES	87,359	68,729	55,000	60,000	-21%	-20%	9%	(18,630)	(13,729)	5,000	68,729	55,000	60,000
686	EQUIPMENT RENTAL	-	-	-	-	-	-	-	-	-	-	-	-	
700	EQUIPMENT PURCHASES	130,542	96,889	20,000	20,000	-26%	-79%	0%	(33,653)	(76,889)	-	96,889	20,000	20,000
750	ASPHALT	-	-	2,500	2,500	-	-	0%	-	2,500	-	-	2,500	2,500
751	GRAVEL	385	-	1,000	1,000	-	-	0%	(385)	1,000	-		1,000	1,000
752	CULVERTS & DRAINS, ETC.	-	4,146	1,500	10,000	-	-64%	567%	4,146	(2,646)	8,500	4,146	1,500	10,000
753	STREET REPAIR - CONTRACT	112,830	42,918	400,000	300,000	-62%	832%	-25%	(69,912)	357,082	(100,000)	42,918	400,000	300,000
755	STREET PAINTING	-	-	500	500	-	-	0%	-	500	-	-	500	500
756	SIGNS	-	1,538	20,000	20,000	-	1200%	0%	1,538	18,462	-	1,538	20,000	20,000
840	DUMPING - DISPOSAL	139,052	144,875	65,000	65,000	4%	-55%	0%	5,823	(79,875)	-	144,875	65,000	65,000
895	CAPITAL LEASE PAYMENTS	-	-	48,972	48,972	-	-	0%	-	48,972	-	-	48,972	48,972
899	MISCELLANEOUS	610	5,800	120,000	-	835%	1969%	-	5,180	114,200	(120,000)	5,800	120,000	0
	TOTAL EXPENDITURES	1,151,661	1,094,649	1,418,922	1,236,722	-5%	30%	-13%	(57,012)	324,273	(182,200)	1,094,649	1,418,922	1,236,722
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
890	RESERVE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PROPOSED CAP & RES	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES WITH PROPOSED	1,151,661	1,094,649	1,418,922	1,236,722	-5%	30%	-13%	(57,012)	324,273	(182,200)	1,094,649	1,418,922	1,236,722
	TOTAL STREET FUND	(398,753)	(351,945)	(618,672)	(466,892)	-12%	76%	-25%	46,808	(266,727)	151,780	(351,945)	(618,672)	(466,892)

City of Osceola
2026 Budget
Sanitation Department

		HISTORICAL		FORECAST	FORECAST	TREND								
		2023	2024	2025	2026	% CHANGE			$ CHANGE			2024	2025	2026
		Actual	Actual	BUDGET	BUDGET	23-24	24-25	25-26	23-24	24-25	25-26	Actual	Budget	Budget
	REVENUES													
300	SALES	878,203	899,194	875,000	900,000	2%	-3%	3%	20,991	(24,194)	25,000	899,194	875,000	900,000
322	DEBRIS REMOVAL	100	1,708	-	-	1608%	-	-	1,608	(1,708)	-	1,708	-	0
390	INTEREST INCOME	91	55	50	50	-40%	-9%	0%	(36)	(5)	-	55	50	50
390	MISCELLANEOUS	2,976	-	-	-	-	-	-	(2,976)	-	-	-	-	
			-									-		
	TOTAL REVENUES	881,370	900,957	875,050	900,050	2%	-3%	3%	19,587	(25,907)	25,000	900,957	875,050	900,050
	EXPENDITURES													
450	SALARY SUPERVISOR	-	-	-	-	-	-	-	-	-	-	-	-	0
451	WAGES - GARBAGE COLLECTIONS	322,401	354,325	360,000	390,000	10%	2%	8%	31,924	5,675	30,000	354,325	360,000	390,000
455	TEMP SERVICE WAGES	67,905	144,826	75,000	80,000	113%	-48%	7%	76,921	(69,826)	5,000	144,826	75,000	80,000
502	PAYROLL TAX	23,792	26,119	28,800	31,200	10%	10%	8%	2,327	2,681	2,400	26,119	28,800	31,200
503	GROUP INSURANCE	25,218	28,926	35,000	40,000	15%	21%	14%	3,708	6,074	5,000	28,926	35,000	40,000
504	PENSION EXPENSE	11,452	11,910	10,500	10,500	4%	-12%	0%	458	(1,410)	-	11,910	10,500	10,500
510	TRAVEL & TRAINING EXPENSE	560	886	750	1,500	58%	-15%	100%	326	(136)	750	886	750	1,500
515	SAFETY SUPPLIES	721	117	5,000	5,000	-84%	4174%	0%	(604)	4,883	-	117	5,000	5,000
550	EMPLOYEE RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	
580	UNIFORM EXPENSE	10,918	16,213	5,000	5,000	48%	-69%	0%	5,295	(11,213)	-	16,213	5,000	5,000
601	MATERIALS AND SUPPLIES	13,859	16,391	20,000	22,000	18%	22%	10%	2,532	3,609	2,000	16,391	20,000	22,000
610	TELEPHONE	1,804	978	4,500	4,500	-46%	360%	0%	(826)	3,522	-	978	4,500	4,500
619	BUILDING EXPENSE	2,502	4,698	4,000	4,000	88%	-15%	0%	2,196	(698)	-	4,698	4,000	4,000
620	UTILITIES	1,837	2,095	2,500	2,500	14%	19%	0%	258	405	-	2,095	2,500	2,500
630	INSURANCE	20,587	31,856	22,500	32,000	55%	-29%	42%	11,269	(9,356)	9,500	31,856	22,500	32,000
642	GARBAGE BAGS	6,918	26,349	20,000	28,000	281%	-24%	40%	19,431	(6,349)	8,000	26,349	20,000	28,000
645	ADV, PROMOTIONS & DONATIONS	-	-	-	-	-	-	-	-	-	-	-	-	
647	LICENSES	479	793	1,000	1,000	66%	26%	0%	314	207	-	793	1,000	1,000
648	IMMUNIZATIONS & PHYSICALS	50	651	250	500	1202%	-62%	100%	601	(401)	250	651	250	500
650	REPAIRS & MAINTENANCE - VEH & EQ	17,003	21,756	40,000	60,000	28%	84%	50%	4,753	18,244	20,000	21,756	40,000	60,000
651	OPERATING EXPENSES - VEHICLES	67,042	94,591	50,000	60,000	41%	-47%	20%	27,549	(44,591)	10,000	94,591	50,000	60,000
686	EQUIPMENT RENTAL	-	-	-	-	-	-	-	-	-	-	-	-	
700	EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	
764	DEPRECIATION EXPENSE	159,561	145,862	200,000	126,000	-9%	37%	-37%	(13,699)	54,138	(74,000)	145,862	200,000	126,000
840	DUMPING - DISPOSAL	143,973	101,408	175,000	102,000	-30%	73%	-42%	(42,565)	73,592	(73,000)	101,408	175,000	102,000
886	INTEREST EXPENSE	4,477	2,710	10,000	10,000	-39%	269%	0%	(1,767)	7,290	-	2,710	10,000	10,000
895	CAPITAL LEASE PAYMENTS	-	-	-	-	-	-	-	-	-	-	-	-	0
899	MISCELLANEOUS	4,050	-	-	-	-	-	-	(4,050)	-	-	-	-	0
	TOTAL EXPENDITURES	907,109	1,033,460	1,069,800	1,015,700	14%	4%	-5%	126,351	36,340	(54,100)	1,033,460	1,069,800	1,015,700
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
890	RESERVE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PROPOSED CAP & RES	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES WITH PROPOSED	907,109	1,033,460	1,069,800	1,015,700	14%	4%	-5%	126,351	36,340	(54,100)	1,033,460	1,069,800	1,015,700
	TOTAL SANITATION DEPARTMENT	(25,739)	(132,503)	(194,750)	(115,650)	415%	47%	-41%	(106,764)	(62,247)	79,100	(132,503)	(194,750)	(115,650)

Materials and supplies line item includes $8,000 for new dumpsters

City of Osceola
2026 Budget
Composting Department

		HISTORICAL		FORECAST	FORECAST	TREND								
						% CHANGE			$ CHANGE					
		2023 Actual	2024 Actual	2025 BUDGET	2026 BUDGET	23-24	24-25	25-26	23-24	24-25	25-26	2024 Actual	2025 Budget	2026 Budget
	REVENUES													
300	SALES	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-
	EXPENDITURES													
400	SALARIES	-	-	-	-	-	-	-	-	-	-	-	-	-
502	PAYROLL TAX	-	-	-	-	-	-	-	-	-	-	-	-	-
503	GROUP INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-
504	PENSION EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
510	TRAVEL & TRAINING	-	-	-	-	-	-	-	-	-	-	-	-	-
515	SAFETY SUPPLIES	-	-	-	-	-	-	-	-	-	-	-	-	-
580	UNIFORM EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
601	MATERIALS AND SUPPLIES	-	-	250	250	-	-	0%	-	250	-	-	250	250
620	UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	0
630	INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	0
647	LICENSES	-	-	-	-	-	-	-	-	-	-	-	-	0
648	IMMUNIZAQTIONS & PHYSICALS	-	-	-	-	-	-	-	-	-	-	-	-	0
650	REPAIRS & MAINENANCE - VEH & EQ	-	-	1,000	1,000	-	-	0%	-	1,000	-	-	1,000	1,000
651	OPERATING EXPENSES -VEHICLES	-	-	250	250	-	-	0%	-	250	-	-	250	250
686	EQUIPMENT RENTAL	-	-	-	-	-	-	-	-	-	-	-	-	0
764	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	0
	TOTAL EXPENDITURES	-	-	1,500	1,500	-	-	0%	-	1,500	-	-	1,500	1,500
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
890	RESERVE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PROPOSED CAP & RES	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES WITH PROPOSED	-	-	1,500	1,500	-	-	0%	-	1,500	-	-	1,500	1,500
	TOTAL COMPOSTING DEPARTMENT	-	-	(1,500)	(1,500)	-	-	0%	-	(1,500)	-	-	(1,500)	(1,500)

City of Osceola
2026 Budget
Pest Control Department

		HISTORICAL		FORECAST	FORECAST	TREND								
		2023	2024	2025	2026	% CHANGE			$ CHANGE			2024	2025	2026
		Actual	Actual	BUDGET	BUDGET	23-24	24-25	25-26	23-24	24-25	25-26	Actual	Budget	Budget
	REVENUES													
300	SALES	116,223	119,955	115,000	115,000	3%	-4%	0%	3,732	(4,955)	-	119,955	115,000	115,000
	TOTAL REVENUES	116,223	119,955	115,000	115,000	3%	-4%	0%	3,732	(4,955)	-	119,955	115,000	115,000
						-	-	-	-	-	-			
	EXPENDITURES					-	-	-	-	-	-			
400	SALARIES	-	-	-	-	-	-	-	-	-	-	-	-	-
502	PAYROLL TAX	-	-	-	-	-	-	-	-	-	-	-	-	-
503	GROUP INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-
601	MATERIALS AND SUPPLIES	-	-	500	500	-	-	0%	-	500	-	-	500	500
602	CHEM & SUPPLIES/SPRAY CONTRACT	86,630	86,630	90,000	90,000	0%	4%	0%	-	3,370	-	86,630	90,000	90,000
619	BUILDING EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
630	INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-
650	REPAIRS & MAINTENANCE - VEH & EQ	-	-	-	-	-	-	-	-	-	-	-	-	-
651	OPERATING EXPENSES - VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-
764	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	86,630	86,630	90,500	90,500	0%	4%	0%	-	3,870	-	86,630	90,500	90,500
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
890	RESERVE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PROPOSED CAP & RES	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES WITH PROPOSED	86,630	86,630	90,500	90,500	0%	4%	0%	-	3,870	-	86,630	90,500	90,500
	TOTAL PEST CONTROL FUND	29,593	33,325	24,500	24,500	13%	-26%	0%	3,732	(8,825)	-	33,325	24,500	24,500

City of Osceola
2026 Budget
Airport

		HISTORICAL		FORECAST	FORECAST	TREND								
						% CHANGE			$ CHANGE					
		2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET	23-24	24-25	25-26	23-24	24-25	25-26	2024 Actual	2025 Budget	2026 Budget
	REVENUES													
390	INTEREST INCOME	68	58	-	-	-15%	-	-	(10)	(58)	-	58	-	-
391	RENTAL INCOME	20,440	15,982									15,982		
396	GRANT INCOME	80,375	27,450									27,450		
	TOTAL REVENUES	100,883	43,490	-	-	-57%	-	-	(57,393)	(43,490)	-	43,490	-	-
						-	-	-	-	-	-			
	EXPENDITURES					-	-	-	-	-	-			
400	SALARIES	-	-	-	-	-	-	-	-	-	-	-	-	-
502	PAYROLL TAX	-	-	-	-	-	-	-	-	-	-	-	-	-
503	GROUP INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-
601	MATERIALS AND SUPPLIES		-	-	-	-	-	-	-	-	-		-	-
602	CHEM & SUPPLIES/SPRAY CONTRACT	-	-	-	-	-	-	-	-	-	-	-	-	
619	BUILDING EXPENSE	15,506	11,559	7,500	-	-25%	-35%	-	(3,947)	(4,059)	(7,500)	11,559	7,500	
620	UTILITIES	-	-									-		
630	INSURANCE	83	1,509	500	-	1718%	-67%	-	1,426	(1,009)	(500)	1,509	500	
650	REPAIRS & MAINTENANCE - VEH & EQ	-	-	-	-	-	-	-	-	-	-	-	-	
651	OPERATING EXPENSES - VEHICLES	-		-	-	-	-	-	-	-	-	-	-	
890	GRANT EXPENSE	-	101,700	-	-	-	-	-	101,700	(101,700)	-	101,700	-	-
	TOTAL EXPENDITURES	15,589	114,768	8,000	-	636%	-93%	-	99,179	(106,768)	(8,000)	114,768	8,000	-
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
890	RESERVE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PROPOSED CAP & RES	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES WITH PROPOSED	15,589	114,768	8,000	-	636%	-93%	-	99,179	(106,768)	(8,000)	114,768	8,000	-
	TOTAL PEST CONTROL FUND	85,294	(71,278)	(8,000)	-	-184%	-89%	-	(156,572)	63,278	8,000	(71,278)	(8,000)	-

City of Osceola
2026 Budget
Code Enforcement

		HISTORICAL		FORECAST	FORECAST	TREND								
		2023 Actual	2024 Actual	2025 BUDGET	2026 BUDGET	% CHANGE 23-24	% CHANGE 24-25	% CHANGE 25-26	$ CHANGE 23-24	$ CHANGE 24-25	$ CHANGE 25-26	2024 Actual	2025 Budget	2026 Budget
	REVENUES													
322	DEBRIS REMOVAL	-	-	-	-	-	-	-	-	-	-	-	-	-
385	SALES OF EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
386	STREET REVENUE TURNBACK	-	-	-	-	-	-	-	-	-	-	-	-	-
387	MILLAGE TAX ALLOCATION	-	-	-	-	-	-	-	-	-	-	-	-	-
390	INTEREST INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-
395	MISCELLANEIOUS	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-
	EXPENDITURES													
440	WAGES - STAFF	64,800	42,667	100,000	100,000	-34%	134%	0%	(22,133)	57,333	-	42,667	100,000	100,000
441	WAGES - STREET EMPLOYEES	-		-	-		-	-	-	-	-	-	-	-
455	TEMP SERVICE WAGES	919	-	-	-	-	-	-	(919)	-	-	-	-	-
502	PAYROLL TAX	1,607	3,120	8,000	8,000	94%	156%	0%	1,513	4,880	-	3,120	8,000	8,000
503	GROUP INSURANCE	18,224	19,654	7,000	6,000	8%	-64%	-14%	1,430	(12,654)	(1,000)	19,654	7,000	6,000
504	PENSION EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
510	TRAVEL & TRAINING EXPENSE	1,417	35	2,500	2,500	-98%	7043%	0%	(1,382)	2,465	-	35	2,500	2,500
515	SAFETY SUPPLIES	-	-	-	-		-	-	-	-		-	-	-
550	EMPLOYEE RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
580	UNIFORM EXPENSE	126	326	-	-	159%	-	-	200	(326)	-	326	-	-
601	MATERIALS AND SUPPLIES	9,998	17,385	15,000	20,000	74%	-14%	33%	7,387	(2,385)	5,000	17,385	15,000	20,000
610	TELEPHONE	1,141	1,936	-	-	70%	-	-	795	(1,936)	-	1,936	-	-
619	BUILDING EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
620	UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
630	INSURANCE	-	82	-	-	-	-	-	82	(82)	-	82	-	-
640	DUES, MBRSHPS & SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
645	ADV, PROMOTIONS & DONATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
647	LICENSES	5,797	-	-	200	-	-	-	(5,797)	-	200	-	-	200
648	IMMUNIZATIONS & PHYSICALS	96	77	-	-	-20%	-	-	(19)	(77)	-	77	-	-
650	REPAIRS & MAINTENANCE - VEH EQ	4,538	3,235	5,000	1,000	-29%	55%	-80%	(1,303)	1,765	(4,000)	3,235	5,000	1,000
651	OPERATING EXPENSES - VEHICLES	2,970	4,404	5,000	5,000	48%	14%	0%	1,434	596	-	4,404	5,000	5,000
686	EQUIPMENT RENTAL	-		-	-	-	-	-	-	-	-	-	-	
700	EQUIPMENT PURCHASES	32,714	-	20,000	10,000	-	-	-50%	(32,714)	20,000	(10,000)	-	20,000	10,000
750	ASPHALT	-	-	-		-	-	-	-	-	-	-	-	-
751	GRAVEL	-	-	-	-	-	-	-	-	-	-	-	-	-
752	CULVERTS & DRAINS, ETC.	-	-	-	-	-	-	-	-	-	-	-	-	-
753	STREET REPAIR - CONTRACT	-	-	-	-	-	-	-	-	-	-	-	-	-
755	STREET PAINTING	-	-	-	-	-	-	-	-	-	-	-	-	-
756	SIGNS	-	-	-	-	-	-	-	-	-	-	-	-	-
840	DUMPING - DISPOSAL	-	-	-	-	-	-	-	-	-	-	-	-	-
895	CAPITAL LEASE PAYMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
899	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	144,347	92,921	162,500	152,700	-36%	75%	-6%	(51,426)	69,579	(9,800)	92,921	162,500	152,700
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
890	RESERVE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PROPOSED CAP & RES	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES WITH PROPOSED	144,347	92,921	162,500	152,700	-36%	75%	-6%	(51,426)	69,579	(9,800)	92,921	162,500	152,700
	TOTAL STREET FUND	(144,347)	(92,921)	(162,500)	(152,700)	-36%	75%	-6%	51,426	(69,579)	9,800	(92,921)	(162,500)	(152,700)

City of Osceola
2026 Budget
Aquatics Center

		HISTORICAL		FORECAST	FORECAST	TREND								
						% CHANGE			$ CHANGE					
		2023 Actual	2024 Actual	2025 BUDGET	2026 BUDGET	23-24	24-25	25-26	23-24	24-25	25-26	2024 Actual	2025 Budget	2026 Budget
	REVENUES													
350	ADMISSION FEES		-	-	496,745	-	-	-	-	-	496,745			496,745
	CONCESSION SALES		-	-	125,440									125,440
	PARTY RENTAL		-	-	-									
397	CITY SALES TAX (1/8 OF 1%)	-	-	-	210,000	-	-	-	-	-	210,000		-	210,000
	TOTAL REVENUES	-	-	-	832,185	-	-	-	-	-	832,185	-		832,185
	EXPENDITURES													
400	SALARIES		-	-	150,000	-	-	-	-	-	150,000			150,000
435	SUMMER WORKERS		-	-	-	-	-	-	-	-	-			-
455	TEMP SERVICE WAGES		-	-	260,000	-	-	-	-	-	260,000			260,000
502	PAYROLL TAX		-	-	12,000	-	-	-	-	-	12,000			12,000
503	GROUP INSURANCE		-	-	12,000	-	-	-	-	-	12,000			12,000
504	PENSION EXPENSE		-	-	6,000	-	-	-	-	-	6,000			6,000
510	TRAVEL & TRAINING EXPENSE		-	-	10,000	-	-	-	-	-	10,000			10,000
515	SAFETY SUPPLIES		-	-	5,000	-	-	-	-	-	5,000			5,000
550	EMPLOYEE RELATIONS		-	-	1,000	-	-	-	-	-	1,000			1,000
580	UNIFORM EXPENSE		-	-	6,000	-	-	-	-	-	6,000			6,000
601	MATERIALS AND SUPPLIES		-	-	120,000	-	-	-	-	-	120,000			120,000
610	TELEPHONE		-	-	2,000	-	-	-	-	-	2,000			2,000
619	BUILDING EXPENSE		-	-	20,000	-	-	-	-	-	20,000			20,000
620	UTILITIES		-	-	100,000	-	-	-	-	-	100,000			100,000
630	INSURANCE		-	-	60,000	-	-	-	-	-	60,000			60,000
640	DUES, MBRSHPS & SUBSCRIPTIONS		-	-	5,000	-	-	-	-	-	5,000			5,000
645	ADV, PROMOTIONS & DONATIONS		-	-	12,500	-	-	-	-	-	12,500			12,500
647	LICENSES		-	-	3,000	-	-	-	-	-	3,000			3,000
648	IMMUNIZATIONS & PHYSICALS		-	-	500	-	-	-	-	-	500			500
650	REPAIRS & MAINTENANCE - VEH & EQ		-	-	-	-	-	-	-	-	-			-
651	OPERATING EXPENSES - VEHICLES		-	-	-	-	-	-	-	-	-			-
686	EQUIPMENT RENTAL		-	-	-	-	-	-	-	-	-			-
700	EQUIPMENT PURCHASES		-	-	5,000	-	-	-	-	-	5,000			5,000
725	ATHLETIC EQUIPMENT		-	-	-	-	-	-	-	-	-			-
890	GRANT EXPENSE		-	-	-	-	-	-	-	-	-			-
895	CAPITAL LEASE PAYMENTS		-	-	-	-	-	-	-	-	-			-
899	MISCELLANEOUS	-	-	-	5,000	-	-	-	-	-	5,000	-	-	5,000
	TOTAL EXPENDITURES	-	-	-	795,000	-	-	-	-	-	795,000	-	-	795,000
619	PROPOSED BLDG EXP PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
700	PROPOSED EQUIPMENT PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
890	RESERVE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PROPOSED CAP & RES	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES WITH PROPOSED	-	-	-	795,000	-	-	-	-	-	795,000	-	-	795,000
	TOTAL Aquatics Center	-	-	-	37,185	-	-	-	-	-	37,185	-	-	37,185

3 full time
56 temp employees

opening
June 2025

City of Osceola
2026 Budget
Consolidated Summary

	HISTORICAL		FORECAST	FORECAST		TREND								INFO	INFO
	2023	2024	2025	2026		% CHANGE				$ CHANGE				2025	2025
	ACTUAL	ACTUAL	BUDGET	BUDGET		23-24	24-25	25-26		23-24	24-25	25-26		BUDGET	2026
REVENUE															
OMLP	18,348,640	19,775,301	18,027,050	18,497,300		8%	-9%	3%		1,426,661	(1,748,251)	470,250		18,027,050	18,497,300
CITY	7,899,282	7,861,345	8,194,380	9,131,066	-	0%	4%	11%	-	(37,937)	333,035	936,686		8,194,380	9,131,066
STREET	752,908	742,704	800,250	769,830		-1%	8%	-4%		(10,204)	57,546	(30,420)		800,250	769,830
SANITATION	997,593	1,020,912	990,050	1,015,050		2%	-3%	3%		23,319	(30,862)	25,000		990,050	1,015,050
TOTAL	27,998,423	29,400,262	28,011,730	29,413,246		5%	-5%	5%		1,401,839	(1,388,532)	1,401,516		28,011,730	29,413,246
EXPENSE															
OMLP	16,581,766	17,043,580	16,161,610	17,292,659		3%	-5%	7%		461,814	(881,970)	1,131,049		16,161,610	17,292,659
CITY	7,413,993	8,593,641	9,062,572	9,640,921	-	16%	5%	6%	-	1,179,648	468,931	578,348		9,062,572	9,640,921
STREET	1,151,661	1,094,649	1,418,922	1,236,722		-5%	30%	-13%		(57,012)	324,273	(182,200)		1,418,922	1,236,722
SANITATION	993,739	1,120,090	1,161,800	1,107,700		13%	4%	-5%		126,351	41,710	(54,100)		1,161,800	1,107,700
TOTAL	26,141,159	27,851,960	27,804,904	29,278,002		7%	0%	5%		1,710,801	(47,056)	1,473,097		27,804,904	29,278,002
OPERATION RESULTS															
OMLP	1,766,874	2,731,720	1,865,440	1,204,641		55%	-32%	-35%		964,847	(866,280)	(660,799)		1,865,440	1,204,641
CITY	485,289	(732,296)	(868,192)	(509,855)		-251%	19%	-41%		(1,217,585)	(135,897)	358,338		(868,192)	(509,855)
STREET	(398,753)	(351,945)	(618,672)	(466,892)		-12%	76%	-25%		46,808	(266,727)	151,780		(618,672)	(466,892)
SANITATION	3,854	(99,178)	(171,750)	(92,650)		-2673%	73%	-46%		(103,032)	(72,572)	79,100		(171,750)	(92,650)
TOTAL	1,857,264	1,548,302	206,826	135,245		-17%	-87%	-35%		(308,962)	(1,341,476)	(71,581)		206,826	135,245
PROPOSED															
OMLP	-	-	-	-		-	-	-		-	-	-		-	-
CITY	-	-	-	-		-	-	-		-	-	-		-	-
STREET	-	-	-	-		-	-	-		-	-	-		-	-
SANITATION	-	-	-	-		-	-	-		-	-	-		-	-
TOTAL	-	-	-	-		-	-	-		-	-	-		-	-
IMPACT ON SURPLUS															
OMLP	1,766,874	2,731,720	1,865,440	1,204,641		55%	-32%	-35%		964,847	(866,280)	(660,799)		1,865,440	1,204,641
CITY	485,289	(732,296)	(868,192)	(509,855)		-251%	19%	-41%		(1,217,585)	(135,897)	358,338		(868,192)	(509,855)
STREET	(398,753)	(351,945)	(618,672)	(466,892)		-12%	76%	-25%		46,808	(266,727)	151,780		(618,672)	(466,892)
SANITATION	3,854	(99,178)	(171,750)	(92,650)		-2673%	73%	-46%		(103,032)	(72,572)	79,100		(171,750)	(92,650)
TOTAL	1,857,264	1,548,302	206,826	135,245		-17%	-87%	-35%		(308,962)	(1,341,476)	(71,581)		206,826	135,245

DRAFT 2026 Budget Notes

Salaries budgeted include raises as follows:
3% for all employees

Electric
1. Budgeted for BOBCAT T76 $80,000 & E48 Mini Excavator $90,000.
2. All other increases/decreases were made due to review of 2024 and 2025 performance.

Water
Proposed $16,000 which include lab equipment $4,000, Office Upgrades $12,000, and in (Could be covered by 2023 Series bond)
Proposed 2 new work trucks for 110,000.00
All increases/decreases were made due to review of 2024 and 2024 performance.

Sewer
Propose $4,000 lab Equipment, $16,000 lab upgrades, $42,000 tractor with mower, sewer Camera $13,000
All increases/decreases were made due to review of 2024 and 2025 performance.

Electric Admin
1. Budgeted 250,000 for building repairs. This will include HVAC Upgrades, Interior Repairs, exterior repairs
2. All other increases/decreases were made due to review of 2024 and 2025 performance.

Administration
All increases/decreases were made due to review of 2024 and 2025 performance.

Police
1. Internal Building repairs $75,000
2. All other increases/decreases were made due to review of 2024 and 2025 performance.

Fire
1. All other increases/decreases were requested by Peter Hill due to review of 2024 and 2025 performance.

OPAR
1. Led lighting upgrade for Osceola Sports Complex $227806.00 code 700
2. Budgeted for truck replacement for a 2007 ford F250 Super Duty XL - Item is acrried over from 2025 code 700
4. New chain link fence around splashpad at Irma Belcher park $6150 Code 619
5. ADA mulch for 3 playgrounds $9,000.00 - Series 2024 tax? Code 619
6. Miscellaneous - portable baseball fencing for field 1,3 skids of sod, 2 skids of mound clay, 2 skids of infield conditioner for baseball fields, replace some fixtures at the spalsh pad, some new L Screens for the baseball fields, new tarps for baseball fields, weed eaters, blowers etc Code 619 $15,000
7. All other increases/decreases were requested by M. Ephlin due to review of 2024 and 2025 performance.

Jail
1. All other increases/decreases were made due to review of 2024 and 2025 performance.

Golf Course
1. All other increases/decreases were made due to review of 2024 and 2025 performance.

Animal Control
1. All other increases/decreases were made due to review of 2024 and 2025 performance.

Street
1. 1 F350 1 Ton Truck 80,000.
2. New Sweeper $270,000 finance
3. Bobcat E88 R2 Series Compact Excavator with long arm/40" FMR Ditch and brush cutter - financed with
4. All other increases/decreases were made due to review of 2024 and 2025 performance.

Sanitation
All increases/decreases were made due to review of 2024 and 2025 performance.

Composting
No changes

Pest Control
All increases/decreases were made due to review of 2023 and 2024 performance.

Airport
No changes

Code Enforcement
1. Includes $140,000 demolition of dilapidated houses. This is now under City Admin Code 898
All increases/decreases were made due to review of 2023 and 2024 performance.

Municipal Court
All increases/decreases were made due to review of 2024 and 2025 performance.

Aquatic Center
New Budget section - Budget estimates are based on other facilities in the region and around the state.