

CITY OF OSCEOLA CITY COUNCIL MEETING

OSCEOLA, ARKANSAS

REGULAR MEETING

November 17, 2025

The Osceola City Council met in Regular Session at the Council Chambers, located at 303 West Hale Avenue, Osceola, Arkansas. The meeting took place on November 17, 2025, at 5:00pm.

Officers present: Joe Harris Jr., Mayor
 Jessica Griffin, City Clerk/Treasurer
 David Burnett, City Attorney

Council Members Present: Linda Watson, Sandra Brand, Joe Guy, Tyler Dunegan, Donnie Pugh, and Gary Cooper

The meeting was called to order. All Council members were present.

Motion was made by Joe Guy and seconded by Linda Watson to approve October regular meeting minutes. All Council members were in favor.

Chamber of Commerce, SHIFT, Museum, and Main Street gave their reports.

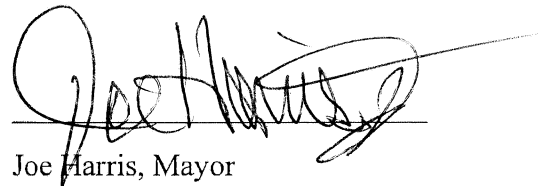
Krystal Elder came forward with the Financial Report. (attached)

MONTHLY REPORTS ARE AS FOLLOWS:

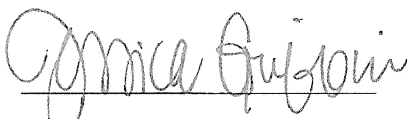
Gary Cooper asked that Veteran parking be established at all city owned building/properties.

Joe Guy announced that a finance committee meeting would be scheduled to discuss the 2026 budget.

With there being no business on the agenda, motion was made by Tyler Dunegan and seconded by Gary Cooper for meeting to be adjourned.



Joe Harris, Mayor



Jessica Griffin, City Clerk/Treasurer

November 2025	Year to Date				Annual Budget	Elapsed
	Budget	Actual	Var (+) (-)			
Revenue:						
01 - Osceola Light & Power	16,524,796	17,726,849	1,202,053		18,027,050	98%
02 - City General Fund	7,511,515	7,618,865	107,350		8,194,380	93%
03 - Street Fund	733,563	743,465	9,902		800,250	93%
04 - Sanitation Fund	907,546	918,516	10,970		990,050	93%
Total Funds	25,677,419	27,007,694	1,330,275		28,011,730	96%
Operating Expense:						
01 - Osceola Light & Power	14,814,809	16,441,946	(1,627,137)		16,161,610	102%
02 - City General Fund	8,307,358	7,891,434	415,924		9,062,572	87%
03 - Street Fund	1,300,679	1,236,291	64,388		1,418,922	87%
04 - Sanitation Fund	1,064,983	1,180,619	(115,636)		1,161,800	102%
Total Funds	25,487,829	26,750,290	(1,262,461)		27,804,904	96%
Impact to Surplus:						
01 - Osceola Light & Power	1,709,987	1,284,903	(425,084)		1,865,440	69%
02 - City General Fund	(795,843)	(272,569)	523,274		(868,192)	31%
03 - Street Fund	(567,116)	(492,826)	74,290		(618,672)	80%
04 - Sanitation Fund	(157,438)	(262,103)	(104,665)		(171,750)	153%
Total Funds	189,591	257,405	67,814		206,826	

FUND: OSCEOLA LIGHT & POWE

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
NON-DEPARTMENTAL	ACSC	214	GARNISHMENTS PAYABLE		300.00
		214	GARNISHMENTS PAYABLE		300.00
	TENCARVA MACHINERY COMPANY DEPT OF FINANCE	186	NEW SEWER SYSTEMS	SEWER	11,465.88
		204	ARKANSAS W/H PAYABLE	STATE W/H	767.05
		204	ARKANSAS W/H PAYABLE	STATE W/H	1,869.35
		204	ARKANSAS W/H PAYABLE	STATE W/H	1,911.57
	VULCAN MATERIALS COMPANY	186	NEW SEWER SYSTEMS	SEWER TICKET 12207679	984.19
		186	NEW SEWER SYSTEMS	SEWER TICKET 12207750	984.18
	OMLP PAYROLL	116	CADENCE-OMLP PAYROLL	OMLP BONUS PY 11/18/25 CAD	26,008.82
		116	CADENCE-OMLP PAYROLL	OMLP PY CADENCE 11/13/25	5,082.04
		116	CADENCE-OMLP PAYROLL	OMLP PY REG DD 11/13/25	45,920.98
		116	CADENCE-OMLP PAYROLL	OMLP PY CADENCE 11/26/25	6,395.04
		116	CADENCE-OMLP PAYROLL	OMLP PY REG DD 11/26/25	47,647.57
	DEERE CREDIT, INC.	186	NEW SEWER SYSTEMS	INVOICE# 12873429	628.12
		181	ELECTRIC POWER PLANT	INV 7074319-00	10,969.42
	TECHLINE INC.	181	ELECTRIC POWER PLANT	INV 7074541-00	19,204.44
		181	ELECTRIC POWER PLANT	INV 7074543-00	2,420.02
		181	ELECTRIC POWER PLANT	INV 7074545-00	8,658.96
		181	ELECTRIC POWER PLANT	INV 7073863-01	499.50
		181	ELECTRIC POWER PLANT	INV 7074545-01	999.00
		181	ELECTRIC POWER PLANT	INV 7074601-00	11,578.90
		181	ELECTRIC POWER PLANT	INV 7074625-00	4,351.20
		181	ELECTRIC POWER PLANT	INV 7074605-00	509.05
		181	ELECTRIC POWER PLANT	INV 7074655-00	9,412.80
		181	ELECTRIC POWER PLANT	INV 7074601-01	3,296.70
		181	ELECTRIC POWER PLANT	INV 7074756-00	9,995.88
		181	ELECTRIC POWER PLANT	INV 7074757-00	8,223.66
		181	ELECTRIC POWER PLANT	INV 7074758-00	2,190.48
		181	ELECTRIC POWER PLANT	INV 1988718-00	2,697.30
		181	ELECTRIC POWER PLANT	INV 7072444-00	122,472.96
		181	ELECTRIC POWER PLANT	INV 7074756-01	708.18
		181	ELECTRIC POWER PLANT	INV 3140591-00	5,273.83
	MJMEUC	210	PURCHASE POWER PAYAB	MJMEUC	647,995.02
	ENTERGY ARKANSAS INC.	210	PURCHASE POWER PAYAB	ELEC	10,186.97
	MCCLELLAND CONSULTING ENGINE	183	WATER PLANT	WATER	6,537.20
		183	WATER PLANT	WATER	65,625.00
		183	WATER PLANT	WATER	7,290.00
		183	WATER PLANT	SEWER	5,495.00
		183	WATER PLANT	WATER	21,095.31
	EFTPS	202	FEDERAL W/H PAYABLE	FEDERAL W/H	2,150.87
		202	FEDERAL W/H PAYABLE	FEDERAL W/H	5,979.59
		202	FEDERAL W/H PAYABLE	FEDERAL W/H	6,049.28
		203	SOC SECURITY W/H PAY	FICA W/H	1,942.03
		203	SOC SECURITY W/H PAY	FICA W/H	4,217.50
		203	SOC SECURITY W/H PAY	FICA W/H	4,429.91
		203	SOC SECURITY W/H PAY	MEDICARE W/H	454.16
		203	SOC SECURITY W/H PAY	MEDICARE W/H	986.35
		203	SOC SECURITY W/H PAY	MEDICARE W/H	1,036.04
	MISSISSIPPI COUNTY ELECTRIC CORE & MAIN	210	PURCHASE POWER PAYAB	ELEC	725,379.65
		183	WATER PLANT	INV X405451	394.06
		183	WATER PLANT	INV X453485	53.28
		183	WATER PLANT	INV X499684	2,660.68
		183	WATER PLANT	INV X524346	149.86
		183	WATER PLANT	INV X639515	1,669.97

FUND: OSCEOLA LIGHT & POWE

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		183	WATER PLANT	INV X676184	1,176.60
		183	WATER PLANT	INV X712966	7,862.69
		183	WATER PLANT	INV X854418	3,663.00
		183	WATER PLANT	INV X855015	2,839.38
		183	WATER PLANT	INV X855051	1,167.72
		183	WATER PLANT	INV X898192	1,308.70
	AV WATER TECHNOLOGIES, LLC	183	WATER PLANT	WATER	487.85
	ALTEC CAPITAL SERVICES	250	N/P - ALTEC CAPITAL	INV 02404977	6,197.40
		250	N/P - ALTEC CAPITAL	INV 002404978	5,070.60
	GOVERNMENT LEASING AND FINAN	121	INVENTORY - GAS AND	PRINCIPAL	2,437.14
		121	INVENTORY - GAS AND	INTEREST	757.34
				TOTAL:	1,928,473.22
ELECTRIC DEPT	HILL MANUFACTURING	5-12-601	MATERIALS AND SUPPLI	ELEC	257.03
	BUGMOBILE OF AR INC	5-12-619	BUILDING EXPENSE	ELEC	53.28
		5-12-619	BUILDING EXPENSE	ELEC	29.97
	FOUNTAIN PLUMBING	5-12-601	MATERIALS AND SUPPLI	INV 52287	26.91
		5-12-601	MATERIALS AND SUPPLI	INV 52307	15.96
	KENNEMORE HOME	5-12-601	MATERIALS AND SUPPLI	ELEC INV 164079	22.84
		5-12-601	MATERIALS AND SUPPLI	ELEC INV 164110	22.16
		5-12-601	MATERIALS AND SUPPLI	ELEC INV 164147	31.06
		5-12-601	MATERIALS AND SUPPLI	ELEC INV 164179	244.18
		5-12-580	UNIFORM EXPENSE	ELEC INV 164250	78.78
		5-12-601	MATERIALS AND SUPPLI	ELEC INV 164390	14.37
		5-12-601	MATERIALS AND SUPPLI	ELEC INV 164543	15.53
	NEXAIR LLC	5-12-601	MATERIALS AND SUPPLI	ELEC	60.96
	AMERICAN HERITAGE LIFE	5-12-503	GROUP INSURANCE	ELECTRIC	270.68
		5-12-503	GROUP INSURANCE	ELECTRIC	30.12
	TIFCO INDUSTRIES	5-12-601	MATERIALS AND SUPPLI	ELEC	201.84
		5-12-601	MATERIALS AND SUPPLI	ELEC	451.90
	CITIZENS FIDELITY INS	5-12-503	GROUP INSURANCE	OMLP	16.73
	RITTER COMMUNICATIONS	5-12-619	BUILDING EXPENSE	ELEC	205.98
		5-12-619	BUILDING EXPENSE	ELEC	205.98
	O'REILLY AUTO STORES INC	5-12-601	MATERIALS AND SUPPLI	INV 1183423090	68.01
		5-12-601	MATERIALS AND SUPPLI	INV 1183423200	72.15
		5-12-601	MATERIALS AND SUPPLI	INV 1183423551	43.98
		5-12-601	MATERIALS AND SUPPLI	INV 1183423702	84.25
		5-12-650	REPAIRS & MAINTENANC	INV 1183424847	376.89
		5-12-650	REPAIRS & MAINTENANC	INV 1183424954	54.52
		5-12-601	MATERIALS AND SUPPLI	FINANCE CHARGE	5.21
	THE LINCOLN NATIONAL LIFE IN	5-12-503	GROUP INSURANCE	ELECTRIC	643.47
	VERIZON WIRELESS	5-12-610	TELEPHONE	ELEC	785.08
	EFTPS	5-12-502	PAYROLL TAX	FICA W/H	799.34
		5-12-502	PAYROLL TAX	FICA W/H	1,706.48
		5-12-502	PAYROLL TAX	FICA W/H	1,783.13
		5-12-502	PAYROLL TAX	MEDICARE W/H	186.93
		5-12-502	PAYROLL TAX	MEDICARE W/H	399.10
		5-12-502	PAYROLL TAX	MEDICARE W/H	417.02
	AT& T	5-12-620	UTILITIES	ELEC	100.20
	BLACK HILLS ENERGY	5-12-620	UTILITIES	ELEC	33.75
		5-12-620	UTILITIES	ELEC	61.95
	MUNICIPAL HEALTH BENEFIT FUN	5-12-503	GROUP INSURANCE	ELECTRIC	6,507.09
	OST, LLC.	5-12-648	IMMUNIZATIONS & PHYS	ELECTRIC	32.00
	CINTAS UNIFORM CORP 206	5-12-619	BUILDING EXPENSE	INV 4245620953	291.91

FUND: OSCEOLA LIGHT & POWE

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		5-12-619	BUILDING EXPENSE	INV 4246361849	291.91
		5-12-619	BUILDING EXPENSE	INV 4247034184	332.17
		5-12-619	BUILDING EXPENSE	CREDIT	30.81-
		5-12-619	BUILDING EXPENSE	INV 4247847562	291.91
		5-12-619	BUILDING EXPENSE	INV 4245620922	111.45
		5-12-619	BUILDING EXPENSE	INV 4246361795	111.45
		5-12-619	BUILDING EXPENSE	INV 4247034090	111.45
		5-12-619	BUILDING EXPENSE	INV 4247847542	111.45
	CARTER LAW FIRM, LLC	5-12-860	CONSULTING SERVICES	ELEC	1,677.50
	CHANCE WEBB	5-12-510	TRAVEL & TRAINING EX	ELEC	54.23
	EF FBO TEMPS PLUS, INC.	5-12-455	TEMP SERVICE WAGES	ELECTRIC	1,008.00
	CINTAS (MEDICAL)	5-12-515	SAFETY SUPPLIES	ELEC	88.93
		5-12-515	SAFETY SUPPLIES	ELEC	88.93
	ALTEC CAPITAL SERVICES	5-12-601	MATERIALS AND SUPPLI	ELEC	113.66
	MEDICAL AIR SERVICES ASSOCIA	5-12-503	GROUP INSURANCE	ELECTRIC	70.00
	VERIZON CONNECT	5-12-651	OPERATING EXPENSES -	ELEC	175.45
	MARATHON STAFFING PLUS INC	5-12-455	TEMP SERVICE WAGES	WATER	840.00
		5-12-455	TEMP SERVICE WAGES	WATER	339.23
		5-12-455	TEMP SERVICE WAGES	WATER	840.00
		5-12-455	TEMP SERVICE WAGES	WATER	371.53
	TRI-STATE ELECTRIC OF OSCEOL	5-12-601	MATERIALS AND SUPPLI	ELEC	989.02
	HARMONY HEALTH CLINIC	5-12-648	IMMUNIZATIONS & PHYS	ELECTRIC	226.00
		5-12-648	IMMUNIZATIONS & PHYS	ELECTRIC	235.00
	BRANDY JOHNSON	5-12-899	MISCELLANEOUS	REFUND CHECK	30.37
			TOTAL:		25,187.55
WATER DEPT	MID SOUTH SALES	5-13-650	REPAIRS & MAINTENANC	WATER	1,553.29
	FOUNTAIN PLUMBING	5-13-601	MATERIALS AND SUPPLI	INV 52203	15.65
		5-13-601	MATERIALS AND SUPPLI	INV 52246	75.76
		5-13-601	MATERIALS AND SUPPLI	INV 52306	21.74
	KENNEMORE HOME	5-13-608	TOOLS	WATER INV 164286	22.18
		5-13-601	MATERIALS AND SUPPLI	WATER INV 164415	15.97
		5-13-601	MATERIALS AND SUPPLI	WATER INV 164462	28.55
		5-13-602	CHEMICALS AND SUPPLI	WATER INV 164506	182.03
	HENARD UTILITY PRODUCTS	5-13-601	MATERIALS AND SUPPLI	WATER	486.80
	J.R. STEWART PUMP & EQUIPMEN	5-13-601	MATERIALS AND SUPPLI	WATER	3,890.55
	AMERICAN HERITAGE LIFE	5-13-503	GROUP INSURANCE	WATER	32.32
	BUDDY PANNELL	5-13-601	MATERIALS AND SUPPLI	REIMB. FOR WALMART PURCHAS	219.00
	RITTER COMMUNICATIONS	5-13-601	MATERIALS AND SUPPLI	WATER	329.96
	O'REILLY AUTO STORES INC	5-13-650	REPAIRS & MAINTENANC	WATER INV 1183423797	72.03
		5-13-650	REPAIRS & MAINTENANC	WATER INV 1183423790	209.50
		5-13-601	MATERIALS AND SUPPLI	2 % DISCOUNT	6.19-
		5-13-601	MATERIALS AND SUPPLI	INV 1183424963	9.42
		5-13-601	MATERIALS AND SUPPLI	WATER INV 1183423155	31.60
		5-13-650	REPAIRS & MAINTENANC	WATER INV 1183423314	99.87
		5-13-601	MATERIALS AND SUPPLI	WATER INV 1183424377	239.63
		5-13-650	REPAIRS & MAINTENANC	WATER INV 1183424537	76.85
		5-13-650	REPAIRS & MAINTENANC	WATER CREDIT	9.42-
		5-13-601	MATERIALS AND SUPPLI	2% DISCOUNT	9.53-
		5-13-650	REPAIRS & MAINTENANC	INV 1183424551	1.58
	THE LINCOLN NATIONAL LIFE IN	5-13-503	GROUP INSURANCE	WATER	239.44
	LAYNE CHRISTENSEN CO	5-13-683	PUMP AND TANK REPAIR	WATER	6,160.50
	UTILITY SERVICE CO INC	5-13-683	PUMP AND TANK REPAIR	WATER	1,080.44
	VERIZON WIRELESS	5-13-610	TELEPHONE	WATER	182.14

FUND: OSCEOLA LIGHT & POWE

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
	EFTPS	5-13-502	PAYROLL TAX	FICA W/H	311.96
		5-13-502	PAYROLL TAX	FICA W/H	811.38
		5-13-502	PAYROLL TAX	FICA W/H	865.76
		5-13-502	PAYROLL TAX	MEDICARE W/H	72.96
		5-13-502	PAYROLL TAX	MEDICARE W/H	189.76
		5-13-502	PAYROLL TAX	MEDICARE W/H	202.48
	TRI STATE INDUSTRIAL SUPPLY	5-13-601	MATERIALS AND SUPPLI	WATER INV 25605	153.68
	WEX FLEET UNIVERSAL	5-13-651	OPERATING EXPENSES -	WATER	144.65
	BLACK HILLS ENERGY	5-13-620	UTILITIES	WATER	74.45
	MUNICIPAL HEALTH BENEFIT FUN	5-13-503	GROUP INSURANCE	WATER	2,250.63
	OST, LLC.	5-13-648	IMMUNIZATIONS & PHYS	W/W	32.00
	CORE & MAIN	5-13-601	MATERIALS AND SUPPLI	INV X543375	315.24
		5-13-601	MATERIALS AND SUPPLI	INV X761850	976.80
		5-13-601	MATERIALS AND SUPPLI	INV X497070	3,780.66
		5-13-601	MATERIALS AND SUPPLI	INV X712973	459.54
	CINTAS UNIFORM CORP 206	5-13-619	BUILDING EXPENSE	MATS	179.88
		5-13-580	UNIFORM EXPENSE	UNIFORMS	1,014.33
	BRENNTAG MID-SOUTH, INC.	5-13-602	CHEMICALS AND SUPPLI	WATER	5,560.00
	BOB'S AUTO CENTER, LLC	5-13-650	REPAIRS & MAINTENANC	WATER	94.35
	AMERICAN EXPRESS	5-13-601	MATERIALS AND SUPPLI	WATER	405.78
		5-13-899	MISCELLANEOUS	WATER	62.13
	EF FBO TEMPS PLUS, INC.	5-13-455	TEMP SERVICE WAGES	WATER	840.00
		5-13-455	TEMP SERVICE WAGES	WATER	829.50
		5-13-455	TEMP SERVICE WAGES	WATER	840.00
		5-13-455	TEMP SERVICE WAGES	WATER	840.00
		5-13-455	TEMP SERVICE WAGES	WATER	840.00
		5-13-455	TEMP SERVICE WAGES	WATER	840.00
	CINTAS (MEDICAL)	5-13-515	SAFETY SUPPLIES	WATER	234.14
		5-13-515	SAFETY SUPPLIES	WATER	234.14
	MEDICAL AIR SERVICES ASSOCIA	5-13-503	GROUP INSURANCE	WATER	28.00
	VERIZON CONNECT	5-13-651	OPERATING EXPENSES -	WATER	143.55
	PAKSCADA/ PAKENERGY	5-13-601	MATERIALS AND SUPPLI	WATER	347.60
	MITCHELL,WILLIAMS,SELIG, GAT	5-13-860	CONSULTING SERVICES	WATER	63.75
	MARATHON STAFFING PLUS INC	5-13-455	TEMP SERVICE WAGES	WATER	840.00
		5-13-455	TEMP SERVICE WAGES	WATER	840.00
		5-13-455	TEMP SERVICE WAGES	WATER	672.00
		5-13-455	TEMP SERVICE WAGES	WATER	840.00
	CYTRACOM LLC	5-13-610	TELEPHONE	WATER	86.00
				TOTAL:	42,568.76
SEWER DEPT	BUGMOBILE OF AR INC	5-14-601	MATERIALS AND SUPPLI	SEWER	84.36
	KENNEMORE HOME	5-14-601	MATERIALS AND SUPPLI	SEWER INV 164109	44.12
	ELECTRICAL & INDUSTRIAL SUPP	5-14-601	MATERIALS AND SUPPLI	SEWER	221.71
	LEGAL SHIELD	5-14-503	GROUP INSURANCE	SEWER	109.70
	AMERICAN HERITAGE LIFE	5-14-503	GROUP INSURANCE	SEWER	29.84
		5-14-503	GROUP INSURANCE	SEWER	303.72
	O'REILLY AUTO STORES INC	5-14-650	REPAIRS & MAINTENANC	SEWER INV 1183423798	18.56
		5-14-601	MATERIALS AND SUPPLI	SEWER INV 1183423004	36.60
	G & C SUPPLY CO. INC	5-14-601	MATERIALS AND SUPPLI	SEWER	15,801.89
	THE LINCOLN NATIONAL LIFE IN	5-14-503	GROUP INSURANCE	SEWER	314.32
	EFTPS	5-14-502	PAYROLL TAX	FICA W/H	297.72
		5-14-502	PAYROLL TAX	FICA W/H	674.13
		5-14-502	PAYROLL TAX	FICA W/H	759.72
		5-14-502	PAYROLL TAX	MEDICARE W/H	69.63

FUND: OSCEOLA LIGHT & POWE

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		5-14-502	PAYROLL TAX	MEDICARE W/H	157.66
		5-14-502	PAYROLL TAX	MEDICARE W/H	177.68
	WHOLESALE ELECTRIC SUPPLY	5-14-683	PUMP AND TANK REPAIR	SEWER	188.40
		5-14-683	PUMP AND TANK REPAIR	SEWER	2,629.66
	PURVIS IND.	5-14-683	PUMP AND TANK REPAIR	SEWER	674.26
	MISSISSIPPI COUNTY ELECTRIC	5-14-620	UTILITIES	SEWER	2,584.81
	WEX FLEET UNIVERSAL	5-14-651	OPERATING EXPENSES -	SEWER	87.57
	WAYPOINT ANALYTICAL	5-14-601	MATERIALS AND SUPPLI	SEWER	665.00
	BLACK HILLS ENERGY	5-14-620	UTILITIES	SEWER	38.45
		5-14-620	UTILITIES	SEWER	38.45
	MUNICIPAL HEALTH BENEFIT FUN	5-14-503	GROUP INSURANCE	SEWER	1,819.17
	ARKANSAS DEPARTMENT OF ENERG	5-14-640	DUES, MBRSHPS & SUBS	SEWER	220.00
	AMERICAN EXPRESS	5-14-650	REPAIRS & MAINTENANC	SEWER	62.38
	GRIGGS LAWN CARE & MISC. SERV	5-14-601	MATERIALS AND SUPPLI	SEWER	1,800.00
	MEDICAL AIR SERVICES ASSOCIA	5-14-503	GROUP INSURANCE	SEWER	70.00
	MITCHELL, WILLIAMS, SELIG, GAT	5-14-860	CONSULTING SERVICES	SEWER	573.75
	MARATHON STAFFING PLUS INC	5-14-455	TEMP SERVICE WAGES	SEWER	504.00
		5-14-455	TEMP SERVICE WAGES	SEWER	840.00
		5-14-455	TEMP SERVICE WAGES	SEWER	113.08
		5-14-455	TEMP SERVICE WAGES	SEWER	829.50
		5-14-455	TEMP SERVICE WAGES	SEWER	129.23
	ENVIRONMENTAL SERVICES COMPA	5-14-601	MATERIALS AND SUPPLI	SEWER	5,061.76
			TOTAL:		38,030.83
ADMINISTRATION	BUGMOBILE OF AR INC	5-15-619	BUILDING EXPENSE	CITY HALL - ACCT# 10786	53.28
	UNITED PARCEL SERVICE	5-15-601	MATERIALS AND SUPPLI	CITY ADMIN	294.30
		5-15-606	POSTAGE	CITY ACCT	249.54
	ARKANSAS MUNICIPAL POWER ASS	5-15-860	CONSULTING SERVICES	ELEC	2,734.37
	THOMAS SPEIGHT & NOBLE	5-15-860	CONSULTING SERVICES	1/2 CITY	16,257.50
	LEGAL SHIELD	5-15-503	GROUP INSURANCE	ADMIN-OMLP	52.85
	AMERICAN HERITAGE LIFE	5-15-503	GROUP INSURANCE	ADMIN-OMLP	19.92
		5-15-503	GROUP INSURANCE	ADMIN-OMLP	47.64
	CITIZENS FIDELITY INS	5-15-503	GROUP INSURANCE	ADMIN	9.62
	NORTH AMERICAN ELECTRIC RC	5-15-860	CONSULTING SERVICES	ELEC	1,654.15
	QUADIENT FINANCE USA, INC	5-15-606	POSTAGE	OMLP	3,415.69
	THE LINCOLN NATIONAL LIFE IN	5-15-503	GROUP INSURANCE	ADMIN-OMLP	292.04
	ARKANSAS ONE-CALL SYSTEM INC	5-15-610	TELEPHONE	OMLP	70.58
	VERIZON WIRELESS	5-15-610	TELEPHONE	CITY	206.41
	EFTPS	5-15-502	PAYROLL TAX	FICA W/H	533.01
		5-15-502	PAYROLL TAX	FICA W/H	1,025.51
		5-15-502	PAYROLL TAX	FICA W/H	1,021.30
		5-15-502	PAYROLL TAX	MEDICARE W/H	124.64
		5-15-502	PAYROLL TAX	MEDICARE W/H	239.83
		5-15-502	PAYROLL TAX	MEDICARE W/H	238.86
	MUNICIPAL HEALTH BENEFIT FUN	5-15-503	GROUP INSURANCE	ADMIN-OMLP	3,545.01
	OST, LLC.	5-15-648	IMMUNIZATIONS & PHYS	L/O	32.00
	MUSEUM COFFEE SHOP	5-15-550	EMPLOYEE RELATIONS	CITY ADMIN	35.00
	UNITED STATES POSTAL SERVICE	5-15-606	POSTAGE	OMLP POSTAGE	2,500.00
	AMERICAN EXPRESS	5-15-601	MATERIALS AND SUPPLI	OMLP	525.23
		5-15-640	DUES, MBRSHPS & SUBS	OMLP	32.12
	CINTAS (MEDICAL)	5-15-515	SAFETY SUPPLIES	WATER	72.79
		5-15-515	SAFETY SUPPLIES	WATER	72.79
		5-15-515	SAFETY SUPPLIES	CITY HALL	129.76
		5-15-515	SAFETY SUPPLIES	CITY HALL - INV# 530177680	129.76

FUND: OSCEOLA LIGHT & POWE

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
	MEDICAL AIR SERVICES ASSOCIA	5-15-503	GROUP INSURANCE	ADMIN-OMLP	98.00
	DAWSON EMPLOYMENT SERVICE	5-15-455	TEMP SERVICE WAGES	INVOICE# 0000234347	105.00
		5-15-455	TEMP SERVICE WAGES	ADMIN	410.77
	AVTEK SOLUTIONS, INC	5-15-640	DUES, MBRSHPS & SUBS	ELEC	6,852.93
	CYTRACOM LLC	5-15-610	TELEPHONE	CITY HALL	898.58
TOTAL:					43,980.78

FUND: CITY GENERAL FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
NON-DEPARTMENTAL	ACSC	214	GARNISHMENTS	PAYABLE	288.55
		214	GARNISHMENTS	PAYABLE	288.55
		214	GARNISHMENTS	PAYABLE	100.00
		214	GARNISHMENTS	PAYABLE	100.00
		214	GARNISHMENTS	PAYABLE	144.46
		214	GARNISHMENTS	PAYABLE	144.46
		214	GARNISHMENTS	PAYABLE	232.00
		214	GARNISHMENTS	PAYABLE	232.00
		214	GARNISHMENTS	PAYABLE	120.00
		214	GARNISHMENTS	PAYABLE	120.00
		214	GARNISHMENTS	PAYABLE	79.38
		214	GARNISHMENTS	PAYABLE	79.38
		214	GARNISHMENTS	PAYABLE	145.11
		214	GARNISHMENTS	PAYABLE	145.11
		214	GARNISHMENTS	PAYABLE	140.00
		214	GARNISHMENTS	PAYABLE	140.00
		214	GARNISHMENTS	PAYABLE	343.20
		214	GARNISHMENTS	PAYABLE	343.20
		214	GARNISHMENTS	PAYABLE	150.00
		214	GARNISHMENTS	PAYABLE	150.00
		214	GARNISHMENTS	PAYABLE	222.00
		214	GARNISHMENTS	PAYABLE	222.00
		214	GARNISHMENTS	PAYABLE	263.63
		214	GARNISHMENTS	PAYABLE	263.63
		214	GARNISHMENTS	PAYABLE	100.00
		214	GARNISHMENTS	PAYABLE	100.00
		214	GARNISHMENTS	PAYABLE	69.23
		214	GARNISHMENTS	PAYABLE	69.23
		214	GARNISHMENTS	PAYABLE	137.35
		214	GARNISHMENTS	PAYABLE	137.35
		214	GARNISHMENTS	PAYABLE	144.00
		214	GARNISHMENTS	PAYABLE	144.00
		214	GARNISHMENTS	PAYABLE	392.68
		214	GARNISHMENTS	PAYABLE	392.68
		214	GARNISHMENTS	PAYABLE	308.49
		214	GARNISHMENTS	PAYABLE	308.49
	OSCEOLA FIRE DEPT	222	FIREMEN'S FUND	FIREMAN FUND	367.37
		222	FIREMEN'S FUND	FIREMAN FUND	207.44
	OMLP	115	CADENCE-CITY GENERAL	DFA DEPOSIT TO OMLP	376.02
	DEPT OF FINANCE	204	ARKANSAS W/H PAYABLE	STATE W/H	1,727.81
		204	ARKANSAS W/H PAYABLE	STATE W/H	5,917.09
		204	ARKANSAS W/H PAYABLE	STATE W/H	238.60
		204	ARKANSAS W/H PAYABLE	STATE W/H	6,033.42
	CITY PAYROLL	116	BANCORP-CITY GEN PAY	CITY BONUS PY CADENCE 11/1	69,506.24
		116	BANCORP-CITY GEN PAY	CITY PY CADENCE 11/13/25	13,389.82
		116	BANCORP-CITY GEN PAY	CITY PY REG DD 11/13/25	137,001.94
		116	BANCORP-CITY GEN PAY	ELECTED OF PY CADENCE 11/2	1,204.77
		116	BANCORP-CITY GEN PAY	ELECTED OF PY REG DD 11/25	7,983.77
		115	CADENCE-CITY GENERAL	CITY RETIREE PY REGDD 11/2	2,027.82
		116	BANCORP-CITY GEN PAY	CITY PY CADENCE 11/26/25	11,325.69
		116	BANCORP-CITY GEN PAY	CITY PY REG DD 11/26/25	142,105.93
	MARK T. MCCARTY TRUSTEE	214	GARNISHMENTS	PAYABLE	454.62
		214	GARNISHMENTS	PAYABLE	454.62
	COMMERCIAL COLLECTIONS	214	GARNISHMENTS	PAYABLE	54.16

FUND: CITY GENERAL FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		214	GARNISHMENTS PAYABLE		54.16
	EFTPS	202	FEDERAL W/H PAYABLE	FEDERAL W/H	4,259.06
		202	FEDERAL W/H PAYABLE	FEDERAL W/H	17,416.19
		202	FEDERAL W/H PAYABLE	FEDERAL W/H	1,292.00
		202	FEDERAL W/H PAYABLE	FEDERAL W/H	16,842.77
		203	SOC SECURITY W/H PAY	FICA W/H	4,112.68
		203	SOC SECURITY W/H PAY	FICA W/H	9,262.41
		203	SOC SECURITY W/H PAY	FICA W/H	723.05
		203	SOC SECURITY W/H PAY	FICA W/H	10,137.92
		203	SOC SECURITY W/H PAY	MEDICARE W/H	1,171.26
		203	SOC SECURITY W/H PAY	MEDICARE W/H	2,924.11
		203	SOC SECURITY W/H PAY	MEDICARE W/H	169.08
		203	SOC SECURITY W/H PAY	MEDICARE W/H	2,961.67
	JOE HARRIS JR.,TRUCKING INC.	195	AQUATIC CENTER	AQUATIC CENTER USAGE	1,831.50
				TOTAL:	480,295.15
ADMINISTRATION	BUGMOBILE OF AR INC	5-01-751	SR. CITIZEN BLDG EXP	SEN. CIT BLDG - ACCT# 1395	53.28
	QUILL CORP	5-01-601	MATERIALS AND SUPPLI	CITY- INVOICE# 46150283	765.18
		5-01-601	MATERIALS AND SUPPLI	CITY- INVOICE# 46169757	16.53
		5-01-601	MATERIALS AND SUPPLI	INVOICE# 46358137	455.70
		5-01-601	MATERIALS AND SUPPLI	INVOICE# 46523610	16.19
		5-01-601	MATERIALS AND SUPPLI	INVOICE# 46529606	351.49
		5-01-601	MATERIALS AND SUPPLI	INVOICE# 46503518	427.34
		5-01-601	MATERIALS AND SUPPLI	INVOICE# 46503524	427.34
	MID SOUTH FLORIST	5-01-601	MATERIALS AND SUPPLI	CITY ADMIN	199.80
	FOUNTAIN PLUMBING	5-01-753	COSTON BLDG EXP	COSTON	135.00
	THOMAS SPEIGHT & NOBLE	5-01-860	CONSULTING SERVICES	1/2 OMLP	16,257.50
	AMERICAN HERITAGE LIFE	5-01-503	GROUP INSURANCE	RETIREE - CITY	204.40
		5-01-503	GROUP INSURANCE	FIRE PEN	75.68
		5-01-503	GROUP INSURANCE	RETIREE - CITY	44.16
	OSCEOLA SCHOOL DISTRICT	4-01-316	PILOT-FED HOUSING AU	OSCEOLA SCHOOL DISTRICT	16,718.08
	JANE STANFORD	5-01-510	TRAVEL & TRAINING EX	MEAL REIMBURSEMENT	75.23
	DRAINAGE DISTRICT	4-01-316	PILOT-FED HOUSING AU	DRAINAGE DISTRICT	947.20
	RITTER COMMUNICATIONS	5-01-619	BUILDING EXPENSE	CITY HALL- ACCT# 00372844-	129.85
		5-01-753	COSTON BLDG EXP	COSTON	235.98
	MISSISSIPPI COUNTY	4-01-316	PILOT-FED HOUSING AU	MISSISSIPPI COUNTY	1,941.76
	THE LINCOLN NATIONAL LIFE IN	5-01-503	GROUP INSURANCE	ELECTED- CITY	65.31
		5-01-503	GROUP INSURANCE	RETIREE- CITY	246.14
	MAIN STREET OSCEOLA, INC	5-01-899	MISCELLANEOUS	3RD QTR SERVICE AGREEMENT	8,625.00
		5-01-626	A & P EXPENSES	INVOICE# OSCEOLA 150	14,250.00
	SECURE ON SITE	5-01-619	BUILDING EXPENSE	CITY- INVOICE# 25781	75.00
	DEPT OF FINANCE & ADMINISTRA	5-01-619	BUILDING EXPENSE	CITY ACCT	1,356.60
	BROADWAY COMMUNITY OUTREACH	5-01-645	ADV, PROMOTIONS & DO	FOOD BANK SUPPLEMENT	500.00
	EFTPS	5-01-502	PAYROLL TAX	FICA W/H	103.64
		5-01-502	PAYROLL TAX	FICA W/H	192.70
		5-01-502	PAYROLL TAX	FICA W/H	723.05
		5-01-502	PAYROLL TAX	FICA W/H	192.70
		5-01-502	PAYROLL TAX	MEDICARE W/H	24.24
		5-01-502	PAYROLL TAX	MEDICARE W/H	45.07
		5-01-502	PAYROLL TAX	MEDICARE W/H	169.08
		5-01-502	PAYROLL TAX	MEDICARE W/H	45.07
	OSCEOLA PRINTING & OFFICE SU	5-01-601	MATERIALS AND SUPPLI	24' x 36" PRINT	26.64
		5-01-601	MATERIALS AND SUPPLI	CITY - INVOICE# 2283	277.50
		5-01-601	MATERIALS AND SUPPLI	CITY - INVOICE# 2286	444.00

FUND: CITY GENERAL FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		5-01-601	MATERIALS AND SUPPLI	INVOICE# 2290	231.99
		5-01-601	MATERIALS AND SUPPLI	INVOICE# 2288	115.44
	ARKANSAS MUNICIPAL LEAGUE AD	5-01-644	LEGAL EXPENSES	POSITIONS UNDER AGE 70: 16	1,280.00
		5-01-644	LEGAL EXPENSES	POSITIONS AGES 70-80: 3	300.00
	PRODUCTIVITY PLUS ACCOUNT	5-01-601	MATERIALS AND SUPPLI	LATE CHARGE	33.95
		5-01-601	MATERIALS AND SUPPLI	FINANCE CHARGE	1.65
	BLACK HILLS ENERGY	5-01-620	UTILITIES	CITY HALL	107.37
		5-01-750	ROSENWALD BLDG EXPEN	ROSENWALD- ACCT# 2368 9136	77.60
	DELTA CREATIVE	5-01-601	MATERIALS AND SUPPLI	CITY - INVOICE# 0358	400.00
	MUNICIPAL HEALTH BENEFIT FUN	5-01-503	GROUP INSURANCE	ELECTED - CITY	2,250.63
		5-01-503	GROUP INSURANCE	ADMIN - CITY	93.30-
		5-01-503	GROUP INSURANCE	RETIREE - CITY	5,270.85
	YIG ADMINISTRATION	5-01-503	GROUP INSURANCE	INVOICE# IF-103718	508.50
		5-01-503	GROUP INSURANCE	INVOICE# IF-103790	503.25
	FIRST UNITED METHODIST CHURC	5-01-645	ADV, PROMOTIONS & DO	FOOD PANTRY	500.00
	BURNETT LAW FIRM	5-01-644	LEGAL EXPENSES	INVOICE# 11	1,675.00
	XMC	5-01-601	MATERIALS AND SUPPLI	CITY ADMIN	3,047.94
	APEX CONSULTING GROUP	5-01-860	CONSULTING SERVICES	NOV. INVOICE FOR GOV & BUS	3,750.00
	AMERICAN EXPRESS	5-01-601	MATERIALS AND SUPPLI	CITY ADMIN	807.99
		5-01-640	DUES, MBRSHPS & SUBS	CITY ADMIN	574.36
		5-01-899	MISCELLANEOUS	CITY ADMIN	35.41
	HAYS FOOD TOWN #15	5-01-861	INDUSTRIAL INCENTIVE	CITY - INVOICE# 778193	6,250.00
	MEDICAL AIR SERVICES ASSOCIA	5-01-503	GROUP INSURANCE	ELECTED - CITY	14.00
	DREW BEVILL LAWN CARE, LLC.	5-01-619	BUILDING EXPENSE	CITY PARK- INV# 58360	122.10
		5-01-619	BUILDING EXPENSE	CITY HALL- INV# 58359	244.20
	MITCHELL, WILLIAMS, SELIG, GAT	5-01-860	CONSULTING SERVICES	CITY ADMIN GOLF	140.00
		5-01-860	CONSULTING SERVICES	CITY ADMIN AQUATIC	1,570.00
	JER HR GROUP	5-01-899	MISCELLANEOUS	INVOICE# CS1587	4,000.00
		5-01-899	MISCELLANEOUS	CITY- INVOICE# CS1638	4,000.00
	VALARY OTIENO	5-01-619	BUILDING EXPENSE	INVOICE# 002	1,500.00
	BOB HENDERSON	5-01-503	GROUP INSURANCE	REIMB. FOR CANCELED LIFE	189.96
	THE NATIONAL COLD WAR CENTER	5-01-645	ADV, PROMOTIONS & DO	CITY - INVOICE# 10073	2,500.00
				TOTAL:	108,748.32
POLICE DEPT	H & H BUSINESS MACHINES	5-02-640	DUES, MBRSHPS & SUBS	INVOICE# 151124	111.00
		5-02-640	DUES, MBRSHPS & SUBS	INVOICE# 151125	151.43
	RAZORBACK CLEANERS	5-02-581	UNIFORM LAUNDRY	OPD- STMT DATE: 10-31-2025	204.18
	AR CRIME INFO CENTER	5-02-601	MATERIALS AND SUPPLI	POLICE	325.00
		5-02-640	DUES, MBRSHPS & SUBS	OPD	108.19
	OPD OFFICERS CLUB	5-02-650	REPAIRS & MAINTENANC	GLASS SHOP - WINDSHIELD	522.50
	OPD BONDS & FINES ACCT	5-02-601	MATERIALS AND SUPPLI	REIMB. FOR REFUNDS DONE ON	2,735.00
	LEGAL SHIELD	5-02-503	GROUP INSURANCE	OPD	276.35
	AMERICAN HERITAGE LIFE	5-02-503	GROUP INSURANCE	OPD	450.76
	CITIZENS FIDELITY INS	5-02-503	GROUP INSURANCE	OPD	36.00
	LEXISNEXIS RISK DATA MANAGEM	5-02-640	DUES, MBRSHPS & SUBS	OPD	200.00
	RITTER COMMUNICATIONS	5-02-620	UTILITIES	OPD- ACCT# 00336032-9	1,841.83
		5-02-620	UTILITIES	OPD	1,830.11
	O'REILLY AUTO STORES INC	5-02-650	REPAIRS & MAINTENANC	TRANS# 1183420193	24.64
		5-02-650	REPAIRS & MAINTENANC	TRANS# 1183421633	236.63
		5-02-650	REPAIRS & MAINTENANC	FINANCE CHARGE	38.52
	THE LINCOLN NATIONAL LIFE IN	5-02-503	GROUP INSURANCE	OPD	743.48
	FIRST NATIONAL BANK	5-02-700	EQUIPMENT PURCHASES	ACCT# 000000000184420	9,349.25
	VERIZON WIRELESS	5-02-610	TELEPHONE	POLICE	2,050.03
	EFTPS	5-02-502	PAYROLL TAX	FICA W/H	1,819.85

FUND: CITY GENERAL FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		5-02-502	PAYROLL TAX	FICA W/H	4,120.27
		5-02-502	PAYROLL TAX	FICA W/H	4,450.78
		5-02-502	PAYROLL TAX	MEDICARE W/H	425.63
		5-02-502	PAYROLL TAX	MEDICARE W/H	963.62
		5-02-502	PAYROLL TAX	MEDICARE W/H	1,040.92
	BLACK HILLS ENERGY	5-02-620	UTILITIES	FIRE- ACCT# 3057 3803 32	121.47
		5-02-620	UTILITIES	OPD	207.63
	MUNICIPAL HEALTH BENEFIT FUN	5-02-503	GROUP INSURANCE	OPD	12,116.04
	OST, LLC.	5-02-648	IMMUNIZATIONS & PHYS	OPD	32.00
		5-02-648	IMMUNIZATIONS & PHYS	OPD	32.00
		5-02-648	IMMUNIZATIONS & PHYS	OPD	32.00
	NARTEC, INC.	5-02-601	MATERIALS AND SUPPLI	OPD	1,159.75
	BOB'S AUTO CENTER, LLC	5-02-650	REPAIRS & MAINTENANC	INV 10942	88.79
		5-02-650	REPAIRS & MAINTENANC	INV 10944	41.07
		5-02-650	REPAIRS & MAINTENANC	INV 10945	114.31
		5-02-650	REPAIRS & MAINTENANC	INV 10946	97.62
		5-02-650	REPAIRS & MAINTENANC	INV 10986	105.44
		5-02-650	REPAIRS & MAINTENANC	INV 11033	403.92
		5-02-650	REPAIRS & MAINTENANC	INV 11042	105.44
		5-02-650	REPAIRS & MAINTENANC	INV 11048	97.62
		5-02-650	REPAIRS & MAINTENANC	INV 11046	105.44
		5-02-650	REPAIRS & MAINTENANC	INV 11058	83.19
	BRAD WILLIAMS - PSYCHOLOGICA	5-02-648	IMMUNIZATIONS & PHYS	DYLAN HICKS	125.00
	UNITED POLICE SUPPLY	5-02-580	UNIFORM EXPENSE	INVOICE# 49746	80.29
		5-02-580	UNIFORM EXPENSE	INVOICE# 49747	156.24
		5-02-580	UNIFORM EXPENSE	INVOICE# 49750	26.04
		5-02-580	UNIFORM EXPENSE	INVOICE# 49784	202.90
		5-02-580	UNIFORM EXPENSE	INVOICE# 49930	2,711.42
		5-02-580	UNIFORM EXPENSE	INVOICE# 50096	381.92
		5-02-580	UNIFORM EXPENSE	INVOICE# 50145	46.66
		5-02-580	UNIFORM EXPENSE	INVOICE# 50331	355.88
		5-02-580	UNIFORM EXPENSE	INVOICE# 50334	407.96
		5-02-580	UNIFORM EXPENSE	INVOICE# 50335	82.46
		5-02-580	UNIFORM EXPENSE	INVOICE# 50336	46.66
		5-02-580	UNIFORM EXPENSE	INVOICE# 50337	57.51
		5-02-580	UNIFORM EXPENSE	INVOICE# 50374	11.94
		5-02-580	UNIFORM EXPENSE	INVOICE# 50550	103.08
	AMERICAN EXPRESS	5-02-510	TRAVEL & TRAINING EX	POLICE	630.45
		5-02-550	EMPLOYEE RELATIONS	POLICE	144.30
		5-02-601	MATERIALS AND SUPPLI	POLICE	759.31
		5-02-640	DUES, MBRSHPS & SUBS	POLICE	437.31
		5-02-899	MISCELLANEOUS	POLICE	620.35
		5-02-601	MATERIALS AND SUPPLI	CASH BACK	26.94-
	VISUAL EDGE IT, INC.	5-02-640	DUES, MBRSHPS & SUBS	CITY AGREEMENT	210.60
	CINTAS (MEDICAL)	5-02-640	DUES, MBRSHPS & SUBS	POLICE	269.26
	MICHAEL SMITH-ROBERTS	5-02-510	TRAVEL & TRAINING EX	MEAL VOUCHER REIMB.	125.64
	MEDICAL AIR SERVICES ASSOCIA	5-02-503	GROUP INSURANCE	OPD	196.00
	VERIZON CONNECT	5-02-651	OPERATING EXPENSES -	POLICE	542.30
	DATAMAX	5-02-640	DUES, MBRSHPS & SUBS	OPD- INV# LB11500015	263.46
		5-02-640	DUES, MBRSHPS & SUBS	OPD PAYMENT	162.15
		5-02-640	DUES, MBRSHPS & SUBS	LATE FEE	8.11
	HARMONY HEALTH CLINIC	5-02-648	IMMUNIZATIONS & PHYS	OPD	341.00
		5-02-648	IMMUNIZATIONS & PHYS	OPD	286.00
	JONATHON WOFFORD	5-02-580	UNIFORM EXPENSE	REIMB. FOR UNIFORM EQUIPME	92.79

FUND: CITY GENERAL FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
TOTAL:					58,857.75
FIRE DEPT	BUGMOBILE OF AR INC	5-03-619	BUILDING EXPENSE	FIRE- ACCT# 17417	83.25
	KENNEBRO HOME	5-03-601	MATERIALS AND SUPPLI	FIRE INV 164122	12.19
		5-03-601	MATERIALS AND SUPPLI	FIRE INV 164142	36.15
		5-03-601	MATERIALS AND SUPPLI	FIRE INV 164555	25.05
	GALLS, LLC	5-03-580	UNIFORM EXPENSE	INV# 032462586	166.88
		5-03-580	UNIFORM EXPENSE	INV# 032885049	138.31
	LEGAL SHIELD	5-03-503	GROUP INSURANCE	FIRE	256.15
	AMERICAN HERITAGE LIFE	5-03-503	GROUP INSURANCE	FIRE	277.84
	CITIZENS FIDELITY INS	5-03-503	GROUP INSURANCE	FIRE	37.59
	DEERE CREDIT, INC.	5-03-601	MATERIALS AND SUPPLI	INVOICE# 12870563	297.30
		5-03-619	BUILDING EXPENSE	INVOICE# 12878978	178.48
	RITTER COMMUNICATIONS	5-03-620	UTILITIES	FIRE	620.58
		5-03-620	UTILITIES	FIRE	79.98
	WEST TENNESSEE COMMUNICATION	5-03-700	EQUIPMENT PURCHASES	FIRE- INVOICE# 0968790	3,464.30
	O'REILLY AUTO STORES INC	5-03-651	OPERATING EXPENSES -	TRANS# 1183422972	9.46
		5-03-601	MATERIALS AND SUPPLI	TRANS# 1183423771	4.44
	THE LINCOLN NATIONAL LIFE IN	5-03-503	GROUP INSURANCE	FIRE	295.49
	ARKANSAS FIRE ACADEMY	5-03-510	TRAVEL & TRAINING EX	FIRE- PO# RH110425	1,129.87
	EFTPS	5-03-502	PAYROLL TAX	FICA W/H	81.42
		5-03-502	PAYROLL TAX	FICA W/H	76.08
		5-03-502	PAYROLL TAX	MEDICARE W/H	209.40
		5-03-502	PAYROLL TAX	MEDICARE W/H	776.93
		5-03-502	PAYROLL TAX	MEDICARE W/H	608.50
	TRI STATE INDUSTRIAL SUPPLY	5-03-651	OPERATING EXPENSES -	FIRE- INVOICE# 25728	25.04
	WEX FLEET UNIVERSAL	5-03-651	OPERATING EXPENSES -	FIRE- INV# 108322764	211.98
	BLACK HILLS ENERGY	5-03-620	UTILITIES	FIRE- ACCT# 3058 0856 07	36.85
	CONCORD PUBLISHING HOUSE	5-03-601	MATERIALS AND SUPPLI	FIRE- STMT# 45501	28.00
	MUNICIPAL HEALTH BENEFIT FUN	5-03-503	GROUP INSURANCE	FIRE	5,888.97
	OST, LLC.	5-03-648	IMMUNIZATIONS & PHYS	FIRE	32.00
	AT&T MOBILITY	5-03-686	EQUIPMENT RENTAL	FIRE# 287309559847X1019202	296.41
		5-03-686	EQUIPMENT RENTAL	FIRE	296.48
	AMMC, AHA TRAINING	5-03-510	TRAVEL & TRAINING EX	FIRE	500.00
	AMERICAN EXPRESS	5-03-510	TRAVEL & TRAINING EX	FIRE	47.34
		5-03-601	MATERIALS AND SUPPLI	FIRE	1,451.75
		5-03-619	BUILDING EXPENSE	FIRE	200.90
		5-03-650	REPAIRS & MAINTENANC	FIRE	162.74
		5-03-700	EQUIPMENT PURCHASES	FIRE	3,267.96
	MEDICAL AIR SERVICES ASSOCIA	5-03-503	GROUP INSURANCE	FIRE	182.00
	CYTRACOM LLC	5-03-610	TELEPHONE	FIRE STATION	401.33
		5-03-610	TELEPHONE	FIRE STATION 2	86.00
TOTAL:					21,981.39
PARKS & RECREATION DEP	HILL MANUFACTURING	5-04-619	BUILDING EXPENSE	OPAR- INVOICE# 209026	393.47
	KENNEBRO HOME	5-04-601	MATERIALS AND SUPPLI	OPAR INV 164289	24.94
		5-04-601	MATERIALS AND SUPPLI	OPAR INV 164370	88.73
		5-04-601	MATERIALS AND SUPPLI	OPAR INV 164413	23.28
	LEGAL SHIELD	5-04-503	GROUP INSURANCE	OPAR	78.75
	AMERICAN HERITAGE LIFE	5-04-503	GROUP INSURANCE	OPAR	181.00
	CITIZENS FIDELITY INS	5-04-503	GROUP INSURANCE	OPAR	104.08
	DEERE CREDIT, INC.	5-04-895	CAPITAL LEASE PAYMEN	INVOICE# 3098955	561.94
		5-04-895	CAPITAL LEASE PAYMEN	INVOICE# 3098954	989.40
		5-04-650	REPAIRS & MAINTENANC	INVOICE# 12865221	106.04

FUND: CITY GENERAL FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
	RITTER COMMUNICATIONS	5-04-620	UTILITIES	OPAR	109.94
		5-04-620	UTILITIES	OPAR	313.92
	O'REILLY AUTO STORES INC	5-04-601	MATERIALS AND SUPPLI	TRANS# 1183424536	212.27
	GREATAMERICA LEASING CORP	5-04-895	CAPITAL LEASE PAYMEN	OPAR- INVOICE# 40507976	185.68
	THE LINCOLN NATIONAL LIFE IN	5-04-503	GROUP INSURANCE	OPAR	253.22
	VERIZON WIRELESS	5-04-610	TELEPHONE	OPAR	78.56
	SILENT SECURITY, INC.	5-04-619	BUILDING EXPENSE	OPAR- INVOICE# 69685	264.00
		5-04-619	BUILDING EXPENSE	OPAR	808.08
	EFTPS	5-04-502	PAYROLL TAX	FICA W/H	509.01
		5-04-502	PAYROLL TAX	FICA W/H	1,007.29
		5-04-502	PAYROLL TAX	FICA W/H	1,011.24
		5-04-502	PAYROLL TAX	MEDICARE W/H	119.04
		5-04-502	PAYROLL TAX	MEDICARE W/H	235.57
		5-04-502	PAYROLL TAX	MEDICARE W/H	236.49
	JOE HARRIS JR.,TRUCKING INC.	5-04-601	MATERIALS AND SUPPLI	OPAR- INVOICE# 7540	610.50
	GREENPOINT Ag	5-04-601	MATERIALS AND SUPPLI	INVOICE# 2381800	83.25
		5-04-601	MATERIALS AND SUPPLI	FINANCE CHARGE	4.01
	WEX FLEET UNIVERSAL	5-04-651	OPERATING EXPENSES -	OPAR- INV# 108335480	686.58
	MUNICIPAL HEALTH BENEFIT FUN	5-04-503	GROUP INSURANCE	OPAR	4,594.59
	OST, LLC.	5-04-648	IMMUNIZATIONS & PHYS	OPAR	32.00
	CINTAS UNIFORM CORP 206	5-04-619	BUILDING EXPENSE	INVOICE 4245620833	349.53
		5-04-619	BUILDING EXPENSE	INV 4247033941	349.53
	CORINTH COCA-COLA BOTTLING W	5-04-601	MATERIALS AND SUPPLI	INVOICE# 860080	613.65
	SOUTHERN LAWN CARE	5-04-601	MATERIALS AND SUPPLI	OPAR- INVOICE# 5136	2,100.00
	BOB'S AUTO CENTER, LLC	5-04-650	REPAIRS & MAINTENANC	OPAR TICKET 07928	273.24
		5-04-650	REPAIRS & MAINTENANC	OPAR TICKET 07953	235.53
		5-04-650	REPAIRS & MAINTENANC	OPAR TICKET 07952	181.14
	AMERICAN EXPRESS	5-04-601	MATERIALS AND SUPPLI	OPAR	1,250.06
	CINTAS (MEDICAL)	5-04-515	SAFETY SUPPLIES	OPAR- INVOICE# 5298716208	8.21
		5-04-515	SAFETY SUPPLIES	OPAR- INVOICE# 5301045212	59.87
		5-04-515	SAFETY SUPPLIES	OPAR- INVOICE# 5298716208	8.21
	MEDICAL AIR SERVICES ASSOCIA	5-04-503	GROUP INSURANCE	OPAR	70.00
			TOTAL:		19,405.84
MUNICIPAL COURT	THE LINCOLN NATIONAL LIFE IN	5-05-503	GROUP INSURANCE	COURT	54.07
	EFTPS	5-05-502	PAYROLL TAX	FICA W/H	112.97
		5-05-502	PAYROLL TAX	FICA W/H	234.49
		5-05-502	PAYROLL TAX	FICA W/H	264.13
		5-05-502	PAYROLL TAX	MEDICARE W/H	26.42
		5-05-502	PAYROLL TAX	MEDICARE W/H	54.84
		5-05-502	PAYROLL TAX	MEDICARE W/H	61.77
	MUNICIPAL HEALTH BENEFIT FUN	5-05-503	GROUP INSURANCE	COURT	1,294.38
	MEDICAL AIR SERVICES ASSOCIA	5-05-503	GROUP INSURANCE	COURT	28.00
			TOTAL:		2,131.07
JAIL DEPARTMENT	H & H BUSINESS MACHINES	5-11-655	JAIL MAINTENANCE FUN	INVOICE# 150964	243.06
	FOUNTAIN PLUMBING	5-11-619	BUILDING EXPENSE	JAIL	175.00
	OPD OFFICERS CLUB	5-11-619	BUILDING EXPENSE	REIMB, FOR STUMP REMOVAL	500.00
		5-11-601	MATERIALS AND SUPPLI	REIMB. FOR TWO MICROPHONES	77.70
	ERVIN ENTERPRISE	5-11-656	JAIL FOOD EXPENSE	INVOICE# 2793	23.71
		5-11-656	JAIL FOOD EXPENSE	INVOICE# 3009	23.71
		5-11-656	JAIL FOOD EXPENSE	INVOICE# 3137	23.71
		5-11-655	JAIL MAINTENANCE FUN	JAIL	23.71
	SYSCO MEMPHIS, LLC	5-11-656	JAIL FOOD EXPENSE	DOCUMENT# 514203154	1,701.76

FUND: CITY GENERAL FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		5-11-656	JAIL FOOD EXPENSE	DOCUMENT# 514211264	1,502.97
		5-11-656	JAIL FOOD EXPENSE	DOCUMENT# 11427215S	24.77
		5-11-656	JAIL FOOD EXPENSE	DOCUMENT# 514219481	1,467.56
		5-11-656	JAIL FOOD EXPENSE	DOCUMENT# 514228327	1,718.08
		5-11-656	JAIL FOOD EXPENSE	DOCUMENT# 514236705	1,780.86
		5-11-655	JAIL MAINTENANCE FUN	DOCUMENT# 514203155	350.03
		5-11-655	JAIL MAINTENANCE FUN	DOCUMENT# 114A1956Z	33.78
		5-11-655	JAIL MAINTENANCE FUN	DOCUMENT# 514211265	521.02
		5-11-655	JAIL MAINTENANCE FUN	DOCUMENT# 514219482	551.19
		5-11-655	JAIL MAINTENANCE FUN	DOCUMENT# 514228328	394.83
		5-11-655	JAIL MAINTENANCE FUN	DOCUMENT# 514236707	575.32
	LEGAL SHIELD	5-11-503	GROUP INSURANCE	JAIL	185.50
	THE LINCOLN NATIONAL LIFE IN	5-11-503	GROUP INSURANCE	JAIL	304.41
	SECURE ON SITE	5-11-655	JAIL MAINTENANCE FUN	OPD- INVOICE# 25782	75.00
	EFTPS	5-11-502	PAYROLL TAX	FICA W/H	436.60
		5-11-502	PAYROLL TAX	FICA W/H	1,335.37
		5-11-502	PAYROLL TAX	FICA W/H	1,810.73
		5-11-502	PAYROLL TAX	MEDICARE W/H	102.09
		5-11-502	PAYROLL TAX	MEDICARE W/H	312.32
		5-11-502	PAYROLL TAX	MEDICARE W/H	423.47
	CHARM-TEX, INC.	5-11-655	JAIL MAINTENANCE FUN	OPD- INVOICE# 0422418-IN	335.30
		5-11-655	JAIL MAINTENANCE FUN	OPD- INVOICE# 0422418-IN	335.30
		5-11-601	MATERIALS AND SUPPLI	OPD- INVOICE# 0424109-IN	144.54
		5-11-655	JAIL MAINTENANCE FUN	OPD- INVOICE# 0414664-IN	187.30
	WEX FLEET UNIVERSAL	5-11-650	REPAIRS & MAINTENANC	OPD- ACCT# 0496-00-238100-	1,003.76
	SECURUS TECHNOLOGIES	5-11-619	BUILDING EXPENSE	JAIL- INV# 315615	250.00
	MUNICIPAL HEALTH BENEFIT FUN	5-11-503	GROUP INSURANCE	JAIL	4,407.93
	OST, LLC.	5-11-648	IMMUNIZATIONS & PHYS	JAIL	32.00
	HILAND DAIRY FOODS CO LLC -	5-11-656	JAIL FOOD EXPENSE	INVOICE# 5461629	167.36
		5-11-656	JAIL FOOD EXPENSE	INVOICE# 5461750	167.36
		5-11-656	JAIL FOOD EXPENSE	INVOICE# 5461887	167.36
		5-11-656	JAIL FOOD EXPENSE	INVOICE# 5461996	167.36
	MID-AMERICAN RESEARCH CHEMIC	5-11-655	JAIL MAINTENANCE FUN	OPD- INVOICE# 0862270-IN	574.45
		5-11-655	JAIL MAINTENANCE FUN	JAIL	2,065.86
	BRAD WILLIAMS - PSYCHOLOGICA	5-11-648	IMMUNIZATIONS & PHYS	TERESA MANUEL	125.00
		5-11-648	IMMUNIZATIONS & PHYS	JAIL	125.00
	UNITED POLICE SUPPLY	5-11-580	UNIFORM EXPENSE	INVOICE# 49745	212.66
		5-11-580	UNIFORM EXPENSE	INVOICE# 49748	136.71
	AMERICAN EXPRESS	5-11-510	TRAVEL & TRAINING EX	JAIL	783.18
		5-11-601	MATERIALS AND SUPPLI	JAIL	2,567.88
		5-11-619	BUILDING EXPENSE	JAIL	1,351.75
		5-11-619	BUILDING EXPENSE	JAIL	110.99
		5-11-655	JAIL MAINTENANCE FUN	JAIL	149.83
		5-11-659	INMATE MEDICAL	JAIL	690.51
	MEDICAL AIR SERVICES ASSOCIA	5-11-503	GROUP INSURANCE	JAIL	126.00
	DAWSON EMPLOYMENT SERVICE	5-11-455	TEMP SERVICE WAGES	JAIL	728.00
		5-11-455	TEMP SERVICE WAGES	JAIL	546.00
		5-11-455	TEMP SERVICE WAGES	JAIL	487.20
		5-11-455	TEMP SERVICE WAGES	JAIL	436.80
		5-11-455	TEMP SERVICE WAGES	JAIL	812.00
		5-11-455	TEMP SERVICE WAGES	JAIL	563.33
		5-11-455	TEMP SERVICE WAGES	JAIL	728.00
		5-11-455	TEMP SERVICE WAGES	JAIL	655.20
		5-11-455	TEMP SERVICE WAGES	JAIL	243.60

FUND: CITY GENERAL FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		5-11-455	TEMP SERVICE WAGES	JAIL	91.00
		5-11-455	TEMP SERVICE WAGES	JAIL	436.80
		5-11-455	TEMP SERVICE WAGES	JAIL	812.00
		5-11-455	TEMP SERVICE WAGES	JAIL	45.68
		5-11-455	TEMP SERVICE WAGES	JAIL	365.84
		5-11-455	TEMP SERVICE WAGES	JAIL	398.00
				TOTAL:	40,433.10
CODE ENFORCEMENT	KENNEBRO HOME	5-17-580	UNIFORM EXPENSE	CODE INV 164195	25.52
		5-17-601	MATERIALS AND SUPPLI	CODE INV 164523	12.30
		5-17-601	MATERIALS AND SUPPLI	CODE INV 164297	31.06
		5-17-601	MATERIALS AND SUPPLI	CODE INV 164304	83.24
	SMITH TIRE & AUTO INC	5-17-650	REPAIRS & MAINTENANC	CODE- INVOICE# 88589	180.60
		5-17-650	REPAIRS & MAINTENANC	CODE INV 88589	180.60
	THE LINCOLN NATIONAL LIFE IN	5-17-503	GROUP INSURANCE	CODE	128.53
	VERIZON WIRELESS	5-17-610	TELEPHONE	CODE	78.56
	EFTPS	5-17-502	PAYROLL TAX	FICA W/H	69.51
		5-17-502	PAYROLL TAX	FICA W/H	138.04
		5-17-502	PAYROLL TAX	FICA W/H	138.04
		5-17-502	PAYROLL TAX	MEDICARE W/H	16.26
		5-17-502	PAYROLL TAX	MEDICARE W/H	32.28
		5-17-502	PAYROLL TAX	MEDICARE W/H	32.28
	MUNICIPAL HEALTH BENEFIT FUN	5-17-503	GROUP INSURANCE	CODE ENF.	431.46
	MEDICAL AIR SERVICES ASSOCIA	5-17-503	GROUP INSURANCE	CODE ENF.	28.00
	VERIZON CONNECT	5-17-651	OPERATING EXPENSES-	CODE	31.90
	CAR-MART	5-17-650	REPAIRS & MAINTENANC	CODE- INVOICE# 7550	76.57
				TOTAL:	1,714.75
GOLF COURSE FUND	BUGMOBILE OF AR INC	5-18-619	BUILDING EXPENSE	GOLF- ACCT# 15974	79.92
	KENNEBRO HOME	5-18-601	MATERIALS AND SUPPLI	INVOICE# 164485	14.57
	LEGAL SHIELD	5-18-503	GROUP INSURANCE	GOLF	24.95
	RITTER COMMUNICATIONS	5-18-620	UTILITIES	GOLF- ACCT# 00215058-3	275.30
	THE LINCOLN NATIONAL LIFE IN	5-18-503	GROUP INSURANCE	GOLF	222.31
	VERIZON WIRELESS	5-18-610	TELEPHONE	GOLF	39.28
	EFTPS	5-18-502	PAYROLL TAX	FICA W/H	214.07
		5-18-502	PAYROLL TAX	FICA W/H	441.75
		5-18-502	PAYROLL TAX	FICA W/H	441.75
		5-18-502	PAYROLL TAX	MEDICARE W/H	50.06
		5-18-502	PAYROLL TAX	MEDICARE W/H	103.31
		5-18-502	PAYROLL TAX	MEDICARE W/H	103.31
	PRODUCTIVITY PLUS ACCOUNT	5-18-650	REPAIRS & MAINTENANC	INVOICE# 46672	29.42
	MUNICIPAL HEALTH BENEFIT FUN	5-18-503	GROUP INSURANCE	GOLF	862.92
	OST, LLC.	5-18-648	IMMUNIZATIONS & PHYS	GOLF	32.00
	WELLS FARGO FINANCIAL LEASIN	5-18-895	CAPITAL LEASE PAYMEN	CONT# 603-0270015-001	1,123.32
	EF FBO TEMPS PLUS, INC.	5-18-455	TEMP SERVICE WAGES	GOLF	784.00
		5-18-455	TEMP SERVICE WAGES	GOLF	546.00
		5-18-455	TEMP SERVICE WAGES	GOLF	784.00
		5-18-455	TEMP SERVICE WAGES	GOLF	546.00
		5-18-455	TEMP SERVICE WAGES	GOLF	784.00
		5-18-455	TEMP SERVICE WAGES	GOLF	546.00
	CINTAS (MEDICAL)	5-18-515	SAFETY SUPPLIES	GOLF- INVOICE# 5301045213	41.66
	MEDICAL AIR SERVICES ASSOCIA	5-18-503	GROUP INSURANCE	GOLF	28.00
	MARATHON STAFFING PLUS INC	5-18-455	TEMP SERVICE WAGES	GOLF	784.00
		5-18-455	TEMP SERVICE WAGES	GOLF	546.00

FUND: CITY GENERAL FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		5-18-455	TEMP SERVICE WAGES	GOLF	784.00
		5-18-455	TEMP SERVICE WAGES	GOLF	546.00
		5-18-455	TEMP SERVICE WAGES	GOLF	784.00
		5-18-455	TEMP SERVICE WAGES	GOLF	663.39
		5-18-455	TEMP SERVICE WAGES	GOLF	546.00
		5-18-455	TEMP SERVICE WAGES	GOLF	602.00
	CYTRACOM LLC	5-18-610	TELEPHONE	GOLF COURSE	86.00
				TOTAL:	13,459.29
ANIMAL CONTROL FUND	KENNEMORE HOME	5-19-601	MATERIALS AND SUPPLI	INVOICE# 164165	291.31
		5-19-601	MATERIALS AND SUPPLI	INVOICE# 164301	23.30
		5-19-601	MATERIALS AND SUPPLI	INVOICE# 164315	14.30
		5-19-601	MATERIALS AND SUPPLI	INVOICE# 164486	19.97
	SMITH TIRE & AUTO INC	5-19-650	REPAIRS & MAINTENANC	SHELTER INV 88896	49.95
	AMERICAN HERITAGE LIFE	5-19-503	GROUP INSURANCE	SHELTER	53.60
	RITTER COMMUNICATIONS	5-19-620	UTILITIES	SHELTER- ACCT# 00048407-1	170.88
	THE LINCOLN NATIONAL LIFE IN	5-19-503	GROUP INSURANCE	SHELTER	25.34
	VERIZON WIRELESS	5-19-610	TELEPHONE	ANIMAL	39.28
	EFTPS	5-19-502	PAYROLL TAX	FICA W/H	60.10
		5-19-502	PAYROLL TAX	FICA W/H	185.21
		5-19-502	PAYROLL TAX	FICA W/H	199.86
		5-19-502	PAYROLL TAX	MEDICARE W/H	14.06
		5-19-502	PAYROLL TAX	MEDICARE W/H	43.32
		5-19-502	PAYROLL TAX	MEDICARE W/H	46.74
	WEX FLEET UNIVERSAL	5-19-651	OPERATING EXPENSES -	SHELTER-ACCT# 0496-00-2686	191.86
	MUNICIPAL HEALTH BENEFIT FUN	5-19-503	GROUP INSURANCE	SHELTER	431.46
	AMERICAN EXPRESS	5-19-601	MATERIALS AND SUPPLI	SHELTER	980.26
	EF FBO TEMPS PLUS, INC.	5-19-455	TEMP SERVICE WAGES	SHELTER	199.50
		5-19-455	TEMP SERVICE WAGES	SHELTER	588.00
		5-19-455	TEMP SERVICE WAGES	SHELTER	84.00
		5-19-455	TEMP SERVICE WAGES	SHELTER	598.50
	LB'S LAWN & PRESSURE WASHING	5-19-619	BUILDING EXPENSE	SHELTER- 2 LAWN MOWINGS	300.00
	MEDICAL AIR SERVICES ASSOCIA	5-19-503	GROUP INSURANCE	SHELTER	14.00
	MARATHON STAFFING PLUS INC	5-19-455	TEMP SERVICE WAGES	SHELTER	682.50
		5-19-455	TEMP SERVICE WAGES	SHELTER	472.50
				TOTAL:	5,779.80

FUND: STREET FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
NON-DEPARTMENTAL	SANITATION FUND	115	CADENCE-STREET FUND(	SANITATION FUND	25,000.00
	CITY GENERAL FUND	115	CADENCE-STREET FUND(	CITY GENERAL FUND	50,000.00
			TOTAL:		75,000.00
STREET DEPT	BUGMOBILE OF AR INC	5-06-619	BUILDING EXPENSE	STREET	30.53
	KENNEMORE HOME	5-06-601	MATERIALS AND SUPPLI	STREET INV 164129	14.13
		5-06-601	MATERIALS AND SUPPLI	STREET INV 164149	32.73
		5-06-601	MATERIALS AND SUPPLI	STREET INV 164279	11.06
		5-06-601	MATERIALS AND SUPPLI	STREET INV 164469	22.18
		5-06-601	MATERIALS AND SUPPLI	STREET INV 164481	5.29
		5-06-601	MATERIALS AND SUPPLI	STREET INV 164489	31.06
	SMITH TIRE & AUTO INC	5-06-650	REPAIRS & MAINTENANC	STREET INV 88789	432.35
	LEGAL SHIELD	5-06-503	GROUP INSURANCE	STREET	155.50
	AMERICAN HERITAGE LIFE	5-06-503	GROUP INSURANCE	STREET	95.68
	CITIZENS FIDELITY INS	5-06-503	GROUP INSURANCE	STREET	23.47
	AUTOZONE	5-06-650	REPAIRS & MAINTENANC	STREET- INVOICE# 023964605	11.59
	DEERE CREDIT, INC.	5-06-650	REPAIRS & MAINTENANC	INVOICE# 12879287	698.13
	O'REILLY AUTO STORES INC	5-06-650	REPAIRS & MAINTENANC	STREET INV 1183423700	758.84
		5-06-601	MATERIALS AND SUPPLI	STREET INV 1183424179	4.98
		5-06-601	MATERIALS AND SUPPLI	STREET INV 1183424753	67.68
		5-06-650	REPAIRS & MAINTENANC	STREET INV 1183424938	98.18
		5-06-601	MATERIALS AND SUPPLI	STREET INV 1183425038	8.87
		5-06-650	REPAIRS & MAINTENANC	STREET INV 1183425084	136.04
		5-06-601	MATERIALS AND SUPPLI	STREET INV 1183425096	2.56
		5-06-601	MATERIALS AND SUPPLI	STREET INV 1183425314	39.93
	THE LINCOLN NATIONAL LIFE IN	5-06-503	GROUP INSURANCE	STREET	527.73
	JIMMY BURNETT	5-06-515	SAFETY SUPPLIES	SAFTEY BOOT REIMB.	25.00
	VERIZON WIRELESS	5-06-610	TELEPHONE	STREET	104.31
	SILENT SECURITY, INC.	5-06-619	BUILDING EXPENSE	STREET	420.69
	EFTPS	5-06-502	PAYROLL TAX	FICA W/H	438.35
		5-06-502	PAYROLL TAX	FICA W/H	868.81
		5-06-502	PAYROLL TAX	FICA W/H	885.40
		5-06-502	PAYROLL TAX	MEDICARE W/H	102.53
		5-06-502	PAYROLL TAX	MEDICARE W/H	203.19
		5-06-502	PAYROLL TAX	MEDICARE W/H	207.08
	JOE HARRIS JR.,TRUCKING INC.	5-06-753	STREET-REPAIR CONTRA	STREET - INVOICE# 7550	2,120.00
	TRI STATE INDUSTRIAL SUPPLY	5-06-601	MATERIALS AND SUPPLI	INVOICE# 25705	13.61
		5-06-650	REPAIRS & MAINTENANC	STREET- INVOICE# 25153	237.21
	WEX FLEET UNIVERSAL	5-06-651	OPERATING EXPENSES -	STREET- INVOICE# 108310013	105.93
	CROWS TRUCK SERVICE, INC	5-06-651	OPERATING EXPENSES -	CITY- STMT DATE: 11/03/25	110.30
	MUNICIPAL HEALTH BENEFIT FUN	5-06-503	GROUP INSURANCE	STREET	4,163.13
	CINTAS UNIFORM CORP 206	5-06-619	BUILDING EXPENSE	MATS	58.60
		5-06-580	UNIFORM EXPENSE	UNIFORMS	989.08
	BOOM COUNTRY TIRE	5-06-650	REPAIRS & MAINTENANC	INVOICE# 9640010863	49.90
		5-06-650	REPAIRS & MAINTENANC	INVOICE# 9640011037	49.90
		5-06-650	REPAIRS & MAINTENANC	INVOICE# 9640011248	49.90
		5-06-650	REPAIRS & MAINTENANC	INVOICE# 9640011259	250.29
		5-06-650	REPAIRS & MAINTENANC	INVOICE# 9640011262	318.29
		5-06-650	REPAIRS & MAINTENANC	INVOICE# 9640011280	414.78
		5-06-650	REPAIRS & MAINTENANC	INVOICE# 9640011390	250.29
		5-06-650	REPAIRS & MAINTENANC	INVOICE# 9640011474	1,604.71
		5-06-650	REPAIRS & MAINTENANC	INVOICE# 9640011537	51.28
		5-06-650	REPAIRS & MAINTENANC	INVOICE# 9640011539	292.48
		5-06-650	REPAIRS & MAINTENANC	INVOICE# 9640011655	49.90

FUND: STREET FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		5-06-650	REPAIRS & MAINTENANC	INVOICE# 9640011656	49.90
		5-06-650	REPAIRS & MAINTENANC	INVOICE# 9640011764	245.41
		5-06-650	REPAIRS & MAINTENANC	PAYMENT	1,150.60-
	AMERICAN EXPRESS	5-06-601	MATERIALS AND SUPPLI	STREET	215.37
		5-06-601	MATERIALS AND SUPPLI	STREET	249.04
		5-06-601	MATERIALS AND SUPPLI	STREET	228.42
	EF FBO TEMPS PLUS, INC.	5-06-455	TEMP SERVICES WAGES	STREET	771.60
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	920.00
		5-06-455	TEMP SERVICES WAGES	STREET	155.30
		5-06-455	TEMP SERVICES WAGES	STREET	582.40
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	582.40
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	771.60
		5-06-455	TEMP SERVICES WAGES	STREET	115.76
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	920.00
		5-06-455	TEMP SERVICES WAGES	STREET	582.40
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	771.60
		5-06-455	TEMP SERVICES WAGES	STREET	28.94
		5-06-455	TEMP SERVICES WAGES	STREET	582.40
		5-06-455	TEMP SERVICES WAGES	STREET	920.00
		5-06-455	TEMP SERVICES WAGES	STREET	436.80
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	617.28
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
	CINTAS (MEDICAL)	5-06-515	SAFETY SUPPLIES	STREET- INV# 5301524902	8.36
	PRIMARY	5-06-650	REPAIRS & MAINTENANC	STREET	10,434.44
	MEDICAL AIR SERVICES ASSOCIA	5-06-455	TEMP SERVICES WAGES	STREET	70.00
	VERIZON CONNECT	5-06-651	OPERATING EXPENSES -	STREET	111.65
	MARATHON STAFFING PLUS INC	5-06-455	TEMP SERVICES WAGES	STREET	704.09
		5-06-455	TEMP SERVICES WAGES	STREET	582.40
		5-06-455	TEMP SERVICES WAGES	STREET	920.00
		5-06-455	TEMP SERVICES WAGES	STREET	582.40
		5-06-455	TEMP SERVICES WAGES	STREET	582.40
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	771.60
		5-06-455	TEMP SERVICES WAGES	STREET	115.76
		5-06-455	TEMP SERVICES WAGES	STREET	582.40
		5-06-455	TEMP SERVICES WAGES	STREET	920.00
		5-06-455	TEMP SERVICES WAGES	STREET	582.40
		5-06-455	TEMP SERVICES WAGES	STREET	291.20
		5-06-455	TEMP SERVICES WAGES	STREET	582.40
		5-06-455	TEMP SERVICES WAGES	STREET	728.00
		5-06-455	TEMP SERVICES WAGES	STREET	54.60
		5-06-455	TEMP SERVICES WAGES	STREET	617.28
		5-06-455	TEMP SERVICES WAGES	STREET	771.68
		5-06-455	TEMP SERVICES WAGES	STREET	728.00

FUND: STREET FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		5-06-455	TEMP SERVICES WAGES	STREET	280.00
		5-06-455	TEMP SERVICES WAGES	STREET	736.00
		5-06-455	TEMP SERVICES WAGES	STREET	920.08
		5-06-455	TEMP SERVICES WAGES	STREET	582.40
		5-06-455	TEMP SERVICES WAGES	STREET	616.00
		5-06-455	TEMP SERVICES WAGES	STREET	582.40
		5-06-455	TEMP SERVICES WAGES	STREET	504.00
		5-06-455	TEMP SERVICES WAGES	STREET	436.80
		5-06-455	TEMP SERVICES WAGES	STREET	700.00
		5-06-455	TEMP SERVICES WAGES	STREET	582.40
		5-06-455	TEMP SERVICES WAGES	STREET	266.00
				TOTAL:	61,922.61

FUND: SANITATION FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
SANITATION	BUGMOBILE OF AR INC	5-07-619	BUILDING EXPENSE	SANITATION	30.52
	LEGAL SHIELD	5-07-503	GROUP INSURANCE	SANITATION	53.80
	TRI-STATE TRUCK CENTER	5-07-650	REPAIRS & MAINTENANC	ACCT# 17002	236.57
	AMERICAN HERITAGE LIFE	5-07-503	GROUP INSURANCE	SANITATION	135.60
		5-07-503	GROUP INSURANCE	SANITATION	21.60
	RITTER COMMUNICATIONS	5-07-620	UTILITIES	SAN- ACCT# 00055446-3	297.68
	O'REILLY AUTO STORES INC	5-07-650	REPAIRS & MAINTENANC	SAN INV 1183423552	21.99
	THE LINCOLN NATIONAL LIFE IN	5-07-503	GROUP INSURANCE	SANITATION	141.84
	EFTPS	5-07-502	PAYROLL TAX	FICA W/H	348.58
		5-07-502	PAYROLL TAX	FICA W/H	657.06
		5-07-502	PAYROLL TAX	FICA W/H	667.21
		5-07-502	PAYROLL TAX	MEDICARE W/H	81.53
		5-07-502	PAYROLL TAX	MEDICARE W/H	153.66
		5-07-502	PAYROLL TAX	MEDICARE W/H	156.04
	TRI STATE INDUSTRIAL SUPPLY	5-07-601	MATERIALS AND SUPPLI	INVOICE# 25663	69.26
	ODB COMPANY	5-07-651	OPERATING EXPENSES -	SAN- INVOICE# 9624795	355.26
	MUNICIPAL HEALTH BENEFIT FUN	5-07-503	GROUP INSURANCE	SANITATION	3,113.55
	REVOLUTION MATERIALS (IN) LL	5-07-642	GARBAGE BAGS	SANITATION	36,728.64
	BOOM COUNTRY TIRE	5-07-650	REPAIRS & MAINTENANC	INVOICE# 9640010995	84.31
		5-07-650	REPAIRS & MAINTENANC	INVOICE# 9640011182	66.55
		5-07-650	REPAIRS & MAINTENANC	INVOICE# 9640011264	84.31
		5-07-650	REPAIRS & MAINTENANC	INVOICE# 9640011279	66.55
		5-07-650	REPAIRS & MAINTENANC	INVOICE# 9640011475	124.27
		5-07-650	REPAIRS & MAINTENANC	INVOICE# 9640011476	66.55
		5-07-650	REPAIRS & MAINTENANC	INVOICE# 9640011538	75.43
		5-07-650	REPAIRS & MAINTENANC	INVOICE# 9640011675	437.99
		5-07-650	REPAIRS & MAINTENANC	INVOICE# 9640011975	1,261.46
		5-07-650	REPAIRS & MAINTENANC	INVOICE# 9640012009	66.55
		5-07-650	REPAIRS & MAINTENANC	INVOICE# 9640012012	710.39
		5-07-650	REPAIRS & MAINTENANC	PAYMENT	3,188.67-
	AMERICAN EXPRESS	5-07-601	MATERIALS AND SUPPLI	SANI	237.10
	EF FBO TEMPS PLUS, INC.	5-07-455	TEMP SERVICE WAGES	SANITATION	540.12
		5-07-455	TEMP SERVICE WAGES	SANITATION	582.40
		5-07-455	TEMP SERVICE WAGES	SANITATION	713.73
		5-07-455	TEMP SERVICE WAGES	SANITATION	728.00
		5-07-455	TEMP SERVICE WAGES	SANITATION	713.73
		5-07-455	TEMP SERVICE WAGES	SANITATION	713.73
		5-07-455	TEMP SERVICE WAGES	SANITATION	728.00
		5-07-455	TEMP SERVICE WAGES	SANITATION	771.60
		5-07-455	TEMP SERVICE WAGES	SANITATION	28.94
		5-07-455	TEMP SERVICE WAGES	SANITATION	436.80
		5-07-455	TEMP SERVICE WAGES	SANITATION	771.60
		5-07-455	TEMP SERVICE WAGES	SANITATION	771.60
		5-07-455	TEMP SERVICE WAGES	SANITATION	86.82
		5-07-455	TEMP SERVICE WAGES	SANITATION	728.00
		5-07-455	TEMP SERVICE WAGES	SANITATION	771.60
		5-07-455	TEMP SERVICE WAGES	SANITATION	28.94
		5-07-455	TEMP SERVICE WAGES	SANITATION	527.80
	PRIMARY	5-07-650	REPAIRS & MAINTENANC	SAN	10,434.45
	MEDICAL AIR SERVICES ASSOCIA	5-07-503	GROUP INSURANCE	SANITATION	70.00
	VERIZON CONNECT	5-07-651	OPERATING EXPENSES -	SANITATION	79.75
	MARATHON STAFFING PLUS INC	5-07-455	TEMP SERVICE WAGES	SANITATION	771.60
		5-07-455	TEMP SERVICE WAGES	SANITATION	86.82
		5-07-455	TEMP SERVICE WAGES	SANITATION	728.00

FUND: SANITATION FUND

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		5-07-455	TEMP SERVICE WAGES	SANITATION	163.80
		5-07-455	TEMP SERVICE WAGES	SANITATION	771.60
		5-07-455	TEMP SERVICE WAGES	SANITATION	728.00
		5-07-455	TEMP SERVICE WAGES	SANITATION	771.60
		5-07-455	TEMP SERVICE WAGES	SANITATION	771.60
		5-07-455	TEMP SERVICE WAGES	SANITATION	115.76
		5-07-455	TEMP SERVICE WAGES	SANITATION	69.02
		5-07-455	TEMP SERVICE WAGES	SANITATION	291.20
		5-07-455	TEMP SERVICE WAGES	SANITATION	617.28
		5-07-455	TEMP SERVICE WAGES	SANITATION	582.40
		5-07-455	TEMP SERVICE WAGES	SANITATION	655.86
		5-07-455	TEMP SERVICE WAGES	SANITATION	617.28
		5-07-455	TEMP SERVICE WAGES	SANITATION	771.68
		5-07-455	TEMP SERVICE WAGES	SANITATION	728.00
		5-07-455	TEMP SERVICE WAGES	SANITATION	602.00
		5-07-455	TEMP SERVICE WAGES	SANITATION	617.28
		5-07-455	TEMP SERVICE WAGES	SANITATION	771.68
		5-07-455	TEMP SERVICE WAGES	SANITATION	582.40
		5-07-455	TEMP SERVICE WAGES	SANITATION	434.00
		5-07-455	TEMP SERVICE WAGES	SANITATION	617.28
		5-07-455	TEMP SERVICE WAGES	SANITATION	771.68
			TOTAL:		77,228.61
PEST CONTROL FUND	VECTOR DISEASE CONTROL	5-20-602	CHEMICALS AND SUPPLI	INVOICE# PI-400017911	7,993.58
			TOTAL:		7,993.58

FUND: FIREMEN'S PENSION FU

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
NON-DEPARTMENTAL	CITY GENERAL FUND	207	GROUP INSURANCE W/H	HEALTH INSURANCE FIRE PENS	19.40
		207	GROUP INSURANCE W/H	HEART STROKE FIRE PENSION	100.44
		207	GROUP INSURANCE W/H	DENTAL FIRE PENSION	164.18
		207	GROUP INSURANCE W/H	VISION FIRE PENSION	45.16
	EFTPS	202	FEDERAL W/H PAYABLE	FEDERAL W/H	1,692.00
TOTAL:					2,021.18

===== FUND TOTALS =====		
01	OSCEOLA LIGHT & POWER	2,078,241.14
02	CITY GENERAL FUND	752,806.46
03	STREET FUND	136,922.61
04	SANITATION FUND	85,222.19
07	FIREMEN'S PENSION FUND	2,021.18

GRAND TOTAL:		3,055,213.58

SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 01-City of Osceola
VENDOR: All
CLASSIFICATION: All
BANK CODE: All
ITEM DATE: 11/01/2025 THRU 11/30/2025
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 0/00/0000 THRU 99/99/9999
CHECK DATE: 0/00/0000 THRU 99/99/9999

PAYROLL SELECTION

PAYROLL EXPENSES: NO
EXPENSE TYPE: N/A
CHECK DATE: 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

PRINT DATE: None
SEQUENCE: By Department
DESCRIPTION: Distribution
GL ACCTS: YES
REPORT TITLE: C O U N C I L R E P O R T
SIGNATURE LINES: 0

PACKET OPTIONS

INCLUDE REFUNDS: YES
INCLUDE OPEN ITEM:NO

01 -OSCEOLA LIGHT & POWER

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
01-102	FNBEA-OMLP SAVINGS(4591)	2,098.94
01-104	MISC CASH ACCOUNTS	3,971.76
01-105	REGIONS-OMLP GENERAL(0093)	15,370.76
01-107	CASHIER'S FUND	1,500.00
01-108	REGIONS-OMLP PAYROLL(5913)	1,848.19
01-110	ACCOUNTS RECEIVABLE	2,772,818.31
01-113	AMP ACCOUNTS RECEIVABLE	(2,576.18)
01-114	PREPAID INSURANCE	319,826.54
01-115	CADENCE-OMLP GENERAL(0473)	(618,196.43)
01-116	CADENCE-OMLP PAYROLL(9969)	7,812.12
01-121	INVENTORY - GAS AND OIL	9,583.44
01-122	INVENTORY - MATERIAL & SUPPLIE	895,436.94
01-130	DUE TO/FROM OTHER FUNDS	2,974,414.11
01-140	2023 BOND FUND	18,377,826.33
01-173	2023 BOND ISSUE DISCOUNT	815,928.41
01-181	ELECTRIC POWER PLANT	28,038,147.27
01-182	ISES PLANT	5,848,880.87
01-183	WATER PLANT	12,974,952.96
01-184	RES FOR DEPR ELECT & WATER PLA	(32,829,543.59)
01-185	TOOLS AND EQUIPMENT	828,280.66
01-186	NEW SEWER SYSTEMS	10,318,237.08
01-187	NEW SEWER CONST CROMPTON	475,176.70
01-188	LAND PLANT SITE	275,886.78
01-189	AUTO & TRUCKS	3,031,686.46
01-190	RES FOR DEPR AUTO & TRUCKS	(2,540,494.77)
01-191	FURNITURE & FIXTURES	691,477.77
01-192	RES FOR DEPR F&F, TOOLS/EQUIP	(964,022.45)
		<u>51,726,328.98</u>
TOTAL ASSETS		51,726,328.98
=====		
LIABILITIES		
=====		
01-201	ACCOUNTS PAYABLE	294.26
01-202	FEDERAL W/H PAYABLE	(57.71)
01-203	SOC SECURITY W/H PAYABLE	(189.83)
01-204	ARKANSAS W/H PAYABLE	(46.47)
01-205	GENERAL PENSION W/H	2,395.43
01-206	UNITED WAY W/H	5.00
01-210	PURCHASE POWER PAYABLE	717,779.00
01-214	GARNISHMENTS PAYABLE	(1,708.19)
01-215	UNAPPLIED CREDITS	25,422.16
01-216	REFUNDS PAYABLE	3,933.48
01-230	CUSTOMER DEPOSITS REFUNDABLE	333,789.37
01-240	ACCRUED SALES TAX	51,473.00
01-248	N/P - CADENCE - VAC TRUCK	336,066.59
01-250	N/P - ALTEC CAPITAL - DIGGER	208,299.95
01-251	N/P-USBANCORP-DUMP TRUCK	(6,244.88)
01-278	2023 BOND PAYABLE	<u>23,175,000.00</u>

01 -OSCEOLA LIGHT & POWER

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
TOTAL LIABILITIES		<u>24,846,211.16</u>
EQUITY		
=====		
01-290	RETAINED EARNINGS	<u>25,595,215.81</u>
	TOTAL BEGINNING EQUITY	25,595,215.81
	TOTAL REVENUE	18,189,061.77
	TOTAL EXPENSES	<u>16,904,159.76</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>1,284,902.01</u>
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>26,880,117.82</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	51,726,328.98
		=====

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

01 -OSCEOLA LIGHT & POWER
FINANCIAL SUMMARY

91.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
ELECTRIC DEPT	14,415,500.00	1,041,026.33	14,632,418.85	101.50 (	216,918.85)
WATER DEPT	1,485,000.00	174,537.95	1,709,917.43	115.15 (	224,917.43)
SEWER DEPT	1,080,000.00	38,422.60	1,038,204.02	96.13	41,795.98
ADMINISTRATION	<u>1,350.00</u>	<u>59,476.32</u>	<u>808,521.47</u>	<u>9,890.48</u> (	<u>807,171.47)</u>
TOTAL REVENUES	<u>16,981,850.00</u>	<u>1,313,463.20</u>	<u>18,189,061.77</u>	<u>107.11</u> (	<u>1,207,211.77)</u>
<u>EXPENDITURE SUMMARY</u>					
ELECTRIC DEPT	11,722,250.00	862,656.26	13,046,513.48	111.30 (	1,324,263.48)
WATER DEPT	1,042,900.00	100,390.22	1,075,674.66	103.14 (	32,774.66)
SEWER DEPT	753,912.00	85,116.88	803,827.66	106.62 (	49,915.66)
ADMINISTRATION	<u>1,096,800.00</u>	<u>86,715.30</u>	<u>1,978,143.96</u>	<u>180.36</u> (	<u>881,343.96)</u>
TOTAL EXPENDITURES	<u>14,615,862.00</u>	<u>1,134,878.66</u>	<u>16,904,159.76</u>	<u>115.66</u> (	<u>2,288,297.76)</u>
REVENUES OVER/(UNDER) EXPENDITURES	2,365,988.00	178,584.54	1,284,902.01		1,081,085.99

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

01 -OSCEOLA LIGHT & POWER

91.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
ELECTRIC DEPT					
01-4-12-300 SALES	14,200,000.00	1,025,427.44	14,399,932.72	101.41 (	199,932.72)
01-4-12-303 LATE PENALTY FEES	150,000.00	9,972.76	134,506.05	89.67	15,493.95
01-4-12-304 RECONNECTION FEES	40,000.00	4,325.00	45,675.00	114.19 (	5,675.00)
01-4-12-305 POLE RENTAL	6,000.00	0.00	1,003.95	16.73	4,996.05
01-4-12-306 CREDIT CARD FEES	12,000.00	926.13	14,849.99	123.75 (	2,849.99)
01-4-12-308 NET-METERING FEES	0.00	0.00	250.00	0.00 (	250.00)
01-4-12-395 MISCELLANEOUS FEES	7,500.00	375.00	36,201.14	482.68 (	28,701.14)
TOTAL ELECTRIC DEPT	14,415,500.00	1,041,026.33	14,632,418.85	101.50 (	216,918.85)
<hr/>					
WATER DEPT					
01-4-13-300 SALES	1,455,000.00	173,020.52	1,682,317.37	115.62 (	227,317.37)
01-4-13-302 FREE SERVICES	0.00	0.00	1,236.77	0.00	1,236.77
01-4-13-303 LATE PENALTY FEES	25,000.00	1,517.43	20,205.59	80.82	4,794.41
01-4-13-310 SERVICE FEES	5,000.00	0.00	8,631.24	172.62 (	3,631.24)
TOTAL WATER DEPT	1,485,000.00	174,537.95	1,709,917.43	115.15 (	224,917.43)
<hr/>					
SEWER DEPT					
01-4-14-300 SALES	1,080,000.00	38,422.60	1,034,880.07	95.82	45,119.93
01-4-14-302 FREE SERVICE	0.00	0.00	1,236.77	0.00 (	1,236.77)
01-4-14-310 SERVICE FEES	0.00	0.00	2,087.18	0.00 (	2,087.18)
TOTAL SEWER DEPT	1,080,000.00	38,422.60	1,038,204.02	96.13	41,795.98
<hr/>					
ADMINISTRATION					
01-4-15-304 AMP	0.00	94.32	849.33	0.00	849.33
01-4-15-341 ELECTRIC PERMITS	1,200.00	21.00	271.00	22.58	929.00
01-4-15-342 PLUMBING PERMITS	150.00	21.00	65.00	43.33	85.00
01-4-15-390 INTEREST INCOME	0.00	57,964.87	721,625.21	0.00 (	721,625.21)
01-4-15-395 MISCELLANEOUS	0.00	1,375.13	87,409.59	0.00 (	87,409.59)
TOTAL ADMINISTRATION	1,350.00	59,476.32	808,521.47	9,890.48 (	807,171.47)
<hr/>					
TOTAL REVENUES	16,981,850.00	1,313,463.20	18,189,061.77	107.11 (	1,207,211.77)
	=====	=====	=====	=====	=====

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

01 -OSCEOLA LIGHT & POWER

91.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>ELECTRIC DEPT</u>					
01-5-12-400 SALARIES	815,000.00	71,226.93	719,239.62	88.25	95,760.38
01-5-12-455 TEMP SERVICE WAGES	15,000.00	3,398.76	16,334.76	108.90 (	1,334.76)
01-5-12-502 PAYROLL TAX	65,200.00	5,292.00	53,118.61	81.47	12,081.39
01-5-12-503 GROUP INSURANCE	60,000.00	4,640.61	51,094.97	85.16	8,905.03
01-5-12-504 PENSION EXPENSE	25,000.00	1,466.14	17,307.98	69.23	7,692.02
01-5-12-510 TRAVEL & TRAINING EXPENSE	7,500.00	54.23	12,404.23	165.39 (	4,904.23)
01-5-12-515 SAFETY SUPPLIES	5,000.00	177.86	1,051.70	21.03	3,948.30
01-5-12-580 UNIFORM EXPENSE	5,000.00	78.78	3,267.61	65.35	1,732.39
01-5-12-601 MATERIALS AND SUPPLIES	15,000.00	2,741.02	49,253.37	328.36 (	34,253.37)
01-5-12-610 TELEPHONE	8,500.00	785.08	8,972.11	105.55 (	472.11)
01-5-12-619 BUILDING EXPENSE	5,000.00	2,118.10	21,550.97	431.02 (	16,550.97)
01-5-12-620 UTILITIES	17,500.00	838.83	13,083.61	74.76	4,416.39
01-5-12-630 INSURANCE	15,000.00	0.00	11,058.87	73.73	3,941.13
01-5-12-640 DUES, MBRSHPS & SUBSCRIPTIONS	5,000.00	0.00	2,440.99	48.82	2,559.01
01-5-12-647 LICENSES	300.00	0.00	7,710.52	2,570.17 (	7,410.52)
01-5-12-648 IMMUNIZATIONS & PHYSICALS	750.00	493.00	865.00	115.33 (	115.00)
01-5-12-650 REPAIRS & MAINTENANCE - VEH &	50,000.00	431.41	66,911.80	133.82 (	16,911.80)
01-5-12-651 OPERATING EXPENSES - VEHICLES	30,000.00	175.45	39,538.67	131.80 (	9,538.67)
01-5-12-710 ELECTRIC POWER PURCHASED	9,940,000.00	703,697.19	11,226,903.12	112.95 (	1,286,903.12)
01-5-12-760 DEPRECIATION	500,000.00	58,333.00	641,663.00	128.33 (	141,663.00)
01-5-12-770 DEPRECIATION-VEHICLES	60,000.00	5,000.00	55,000.00	91.67	5,000.00
01-5-12-774 TREE TRIMMING	75,000.00	0.00	0.00	0.00	75,000.00
01-5-12-860 CONSULTING SERVICES	2,500.00	1,677.50	27,711.60	1,108.46 (	25,211.60)
01-5-12-899 MISCELLANEOUS	0.00	30.37	30.37	0.00 (	30.37)
TOTAL ELECTRIC DEPT	11,722,250.00	862,656.26	13,046,513.48	111.30 (	1,324,263.48)
<u>WATER DEPT</u>					
01-5-13-400 SALARIES	380,000.00	33,003.99	348,258.15	91.65	31,741.85
01-5-13-455 TEMP SERVICE WAGES	42,000.00	8,221.50	113,056.34	269.18 (	71,056.34)
01-5-13-502 PAYROLL TAX	30,400.00	2,454.30	25,660.44	84.41	4,739.56
01-5-13-503 GROUP INSURANCE	37,500.00	1,494.87	21,541.36	57.44	15,958.64
01-5-13-504 PENSION EXPENSE	9,000.00	771.34	9,261.51	102.91 (	261.51)
01-5-13-510 TRAVEL & TRAINING EXPENSE	1,000.00	0.00	1,263.73	126.37 (	263.73)
01-5-13-515 SAFETY SUPPLIES	2,500.00	468.28	2,634.85	105.39 (	134.85)
01-5-13-580 UNIFORM EXPENSE	7,500.00	1,002.33	15,657.94	208.77 (	8,157.94)
01-5-13-601 MATERIALS AND SUPPLIES	30,000.00	11,948.21	48,826.20	162.75 (	18,826.20)
01-5-13-602 CHEMICALS AND SUPPLIES	70,000.00	6,278.26	84,976.28	121.39 (	14,976.28)
01-5-13-608 TOOLS	1,500.00	22.18	1,492.85	99.52	7.15
01-5-13-610 TELEPHONE	20,000.00	268.14	3,756.88	18.78	16,243.12
01-5-13-619 BUILDING EXPENSE	3,000.00	179.88	14,642.15	488.07 (	11,642.15)
01-5-13-620 UTILITIES	55,000.00	4,491.87	50,165.88	91.21	4,834.12
01-5-13-630 INSURANCE	20,000.00	0.00	6,791.06	33.96	13,208.94
01-5-13-640 DUES, MBRSHPS & SUBSCRIPTIONS	10,000.00	0.00	14,652.12	146.52 (	4,652.12)
01-5-13-647 LICENSES	8,000.00	0.00	2,693.76	33.67	5,306.24
01-5-13-648 IMMUNIZATIONS & PHYSICALS	500.00	32.00	478.00	95.60	22.00
01-5-13-650 REPAIRS & MAINTENANCE - VEH &	15,000.00	2,098.05	7,938.67	52.92	7,061.33
01-5-13-651 OPERATING EXPENSES - VEHICLES	25,000.00	288.20	6,746.19	26.98	18,253.81

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

01 -OSCEOLA LIGHT & POWER

91.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-5-13-652 MANHOLE & PIPE REHAB	5,000.00	0.00	0.00	0.00	5,000.00
01-5-13-682 WELL AND PUMP REPAIRS	5,000.00	0.00	0.00	0.00	5,000.00
01-5-13-683 PUMP AND TANK REPAIRS	60,000.00	7,240.94	68,622.17	114.37 (	8,622.17)
01-5-13-686 EQUIPMENT RENTAL	0.00	0.00	20.75	0.00 (	20.75)
01-5-13-761 DEPRECIATION-WATER PLANT	175,000.00	15,000.00	165,000.00	94.29	10,000.00
01-5-13-770 DEPRECIATION-VEHICLES	30,000.00	5,000.00	55,000.00	183.33 (	25,000.00)
01-5-13-860 CONSULTING SERVICES	0.00	63.75	6,475.25	0.00 (	6,475.25)
01-5-13-899 MISCELLANEOUS	0.00	62.13	62.13	0.00 (	62.13)
TOTAL WATER DEPT	1,042,900.00	100,390.22	1,075,674.66	103.14 (	32,774.66)

SEWER DEPT					
01-5-14-400 SALARIES	240,000.00	28,654.49	326,858.17	136.19 (	86,858.17)
01-5-14-455 TEMP SERVICE WAGES	30,000.00	2,415.81	2,415.81	8.05	27,584.19
01-5-14-502 PAYROLL TAX	19,200.00	2,136.54	24,250.12	126.30 (	5,050.12)
01-5-14-503 GROUP INSURANCE	12,500.00	1,418.61	22,361.57	178.89 (	9,861.57)
01-5-14-504 PENSION EXPENSE	5,400.00	646.54	7,673.64	142.10 (	2,273.64)
01-5-14-510 TRAVEL & TRAINING EXPENSE	1,000.00	0.00	788.17	78.82	211.83
01-5-14-515 SAFETY SUPPLIES	1,000.00	0.00	25.00	2.50	975.00
01-5-14-580 UNIFORM EXPENSE	3,500.00	0.00	994.50	28.41	2,505.50
01-5-14-601 MATERIALS AND SUPPLIES	30,000.00	23,715.44	111,522.21	371.74 (	81,522.21)
01-5-14-602 CHEMICALS AND SUPPLIES	5,500.00	0.00	0.00	0.00	5,500.00
01-5-14-608 TOOLS	2,500.00	0.00	0.00	0.00	2,500.00
01-5-14-610 TELEPHONE	2,500.00	0.00	0.00	0.00	2,500.00
01-5-14-619 BUILDING EXPENSE	1,000.00	0.00	222.00	22.20	778.00
01-5-14-620 UTILITIES	40,000.00	5,394.87	48,460.95	121.15 (	8,460.95)
01-5-14-630 INSURANCE	2,500.00	0.00	2,701.07	108.04 (	201.07)
01-5-14-640 DUES, MBRSHPS & SUBSCRIPTIONS	200.00	220.00	7,498.27	3,749.14 (	7,298.27)
01-5-14-647 LICENSES	14,500.00	0.00	21,404.26	147.62 (	6,904.26)
01-5-14-648 IMMUNIZATIONS & PHYSICALS	250.00	0.00	282.00	112.80 (	32.00)
01-5-14-650 REPAIRS & MAINTENANCE - VEH &	20,000.00	80.94	12,378.95	61.89	7,621.05
01-5-14-651 OPERATING EXPENSES - VEHICLES	10,000.00	87.57	17,473.87	174.74 (	7,473.87)
01-5-14-683 PUMP AND TANK REPAIRS	45,000.00	3,492.32	16,863.35	37.47	28,136.65
01-5-14-762 DEPRICIATION SEWER SYSTEMS	245,000.00	14,583.00	160,413.00	65.47	84,587.00
01-5-14-770 DEPRECIATION-VEHICLES	20,362.00	1,697.00	18,667.00	91.68	1,695.00
01-5-14-860 CONSULTING SERVICES	2,000.00	573.75	573.75	28.69	1,426.25
TOTAL SEWER DEPT	753,912.00	85,116.88	803,827.66	106.62 (	49,915.66)

ADMINISTRATION					
01-5-15-400 SALARIES	385,000.00	42,355.85	417,043.69	108.32 (	32,043.69)
01-5-15-455 TEMP SERVICE WAGES	0.00	515.77	1,376.77	0.00 (	1,376.77)
01-5-15-502 PAYROLL TAX	30,800.00	3,183.15	31,218.62	101.36 (	418.62)
01-5-15-503 GROUP INSURANCE	50,000.00	2,903.78	38,166.66	76.33	11,833.34
01-5-15-504 PENSION EXPENSE	7,500.00	1,422.48	14,937.35	199.16 (	7,437.35)
01-5-15-510 TRAVEL & TRAINING EXPENSE	2,500.00	0.00	3,700.00	148.00 (	1,200.00)
01-5-15-515 SAFETY SUPPLIES	1,000.00	405.10	1,033.23	103.32 (	33.23)
01-5-15-516 HR MATERIALS & SUPPLIES	5,000.00	0.00	3,784.23	75.68	1,215.77
01-5-15-550 EMPLOYEE RELATIONS	0.00	35.00	3,835.00	0.00 (	3,835.00)
01-5-15-580 UNIFORM EXPENSE	0.00	0.00	474.77	0.00 (	474.77)
01-5-15-601 MATERIALS AND SUPPLIES	50,000.00 (	1,681.22)	35,638.84	71.28	14,361.16
01-5-15-605 OFFICE EXPENSE	0.00	9,458.66	57,124.56	0.00 (	57,124.56)

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

01 -OSCEOLA LIGHT & POWER

91.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-5-15-606 POSTAGE	25,000.00	6,165.23	37,183.62	148.73 (	12,183.62)
01-5-15-607 PUBLISHING ORDINANCES & NOTICE	0.00	0.00	635.85	0.00 (	635.85)
01-5-15-610 TELEPHONE	27,500.00	1,175.57	20,684.62	75.22	6,815.38
01-5-15-619 BUILDING EXPENSE	25,000.00	53.28	10,586.07	42.34	14,413.93
01-5-15-620 UTILITIES	25,000.00	23.45	1,565.52	6.26	23,434.48
01-5-15-630 INSURANCE	2,000.00	0.00	7,913.38	395.67 (	5,913.38)
01-5-15-640 DUES, MBRSHPS & SUBSCRIPTIONS	30,000.00	6,885.05	117,260.36	390.87 (	87,260.36)
01-5-15-642 UNEMPLOYMENT BENEFIT ASSMT	0.00	0.00	340.00	0.00 (	340.00)
01-5-15-643 AUDIT FEES	45,000.00	0.00	0.00	0.00	45,000.00
01-5-15-644 LEGAL EXPENSES	10,000.00	0.00	0.00	0.00	10,000.00
01-5-15-645 ADV, PROMOTIONS & DONATIONS	30,000.00	0.00	31,236.05	104.12 (	1,236.05)
01-5-15-647 LICENSES	2,000.00	0.00	34,456.57	1,722.83 (	32,456.57)
01-5-15-648 IMMUNIZATIONS & PHYSICALS	1,500.00	32.00	548.44	36.56	951.56
01-5-15-651 OPERATING EXPENSES - VEHICLES	0.00	0.00	357.60	0.00 (	357.60)
01-5-15-686 EQUIPMENT RENTAL	7,500.00	0.00	0.00	0.00	7,500.00
01-5-15-763 DEPRECIATION	5,000.00	417.00	4,587.00	91.74	413.00
01-5-15-860 CONSULTING SERVICES	72,500.00	20,646.02	105,380.54	145.35 (	32,880.54)
01-5-15-883 BAD ACCOUNTS	75,000.00 (	7,363.71) (	29,312.41)	39.08-	104,312.41
01-5-15-886 INTEREST EXPENSE	180,000.00	0.00	956,666.04	531.48 (	776,666.04)
01-5-15-887 BOND PAYING AGENT EXPENSE	1,500.00	0.00	69,173.75	4,611.58 (	67,673.75)
01-5-15-898 CASH OVER AND SHORT	500.00	82.84	547.24	109.45 (	47.24)
TOTAL ADMINISTRATION	1,096,800.00	86,715.30	1,978,143.96	180.36 (	881,343.96)
TOTAL EXPENDITURES	14,615,862.00	1,134,878.66	16,904,159.76	115.66 (	2,288,297.76)
REVENUES OVER/(UNDER) EXPENDITURES	2,365,988.00	178,584.54	1,284,902.01		1,081,085.99

02 -CITY GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
02-101	REGIONS-COMM CTR & GOLF (0051)	12,401.41	
02-105	REGIONS-CITY GENERAL(0638)	381,058.38	
02-107	MISC CASH ACCOUNTS	70,267.33	
02-108	REGIONS-CITY GEN PAYROLL(5948)	2,409.96	
02-109	REGIONS-FIRE DEPT ACT833(0697)	277,297.11	
02-110	ACCOUNTS RECEIVABLE	12,081.76	
02-112	FBNEA - MAIN. TAX FUND (5808)	446,200.64	
02-114	MUNICIPAL PROPERTY PROGRAM	519.00	
02-115	CADENCE-CITY GENERAL(0430)	25,081.05	
02-116	BANCORP-CITY GEN PAYROLL(0465)	8,530.88	
02-118	CROSS BANK -CITY GEN SAV(7010)	8,680.12	
02-121	CROSS BK-CONFINED SPACE GRANT	149,786.00	
02-122	2024 BOND FUND	17,579,303.92	
02-123	A/R - OTHER	(4,253.04)	
02-127	TAX RECEIPTS RECEIVABLE	55,178.70	
02-130	DUE TO/FROM OTHER FUNDS	(2,428,014.99)	
02-195	AQUATIC CENTER	639,636.87	
		<u>17,236,165.10</u>	
	TOTAL ASSETS		17,236,165.10
			=====
LIABILITIES			
=====			
02-202	FEDERAL W/H PAYABLE	(17.09)	
02-203	SOC SECURITY W/H PAYABLE	(1,249.88)	
02-204	ARKANSAS W/H PAYABLE	(34.75)	
02-205	GENERAL PENSION W/H	1,593.80	
02-206	UNITED WAY W/H	144.00	
02-208	UNIFORM W/H	60.00	
02-210	FIREMENS PENSION W/H	(1,056.28)	
02-212	POLICE PENSION W/H	517.03	
02-214	GARNISHMENTS PAYABLE	(2,098.69)	
02-236	ACCRUED WAGES	(821.74)	
02-278	2024 BOND PAYABLE	16,739,701.20	
	TOTAL LIABILITIES	<u>16,736,737.60</u>	
			=====
EQUITY			
=====			
02-291	BEGINNING FUND BALANCE	1,359,360.22	
	TOTAL BEGINNING EQUITY	<u>1,359,360.22</u>	
	TOTAL REVENUE	7,775,980.65	
	TOTAL EXPENSES	8,635,911.45	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(859,930.80)	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>499,429.42</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		17,236,167.02
			=====

*** AMOUNT OUT OF BALANCE ***

1.92-

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

02 -CITY GENERAL FUND
FINANCIAL SUMMARY

91.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
ADMINISTRATION	8,167,898.00	558,725.45	7,226,371.10	88.47	941,526.90
POLICE DEPT	502,000.00	26,923.63	264,148.18	52.62	237,851.82
FIRE DEPT	200,000.00	0.00	108,291.98	54.15	91,708.02
PARKS & RECREATION DEPT	170,000.00	10,272.84	143,944.95	84.67	26,055.05
GOLF COURSE FUND	55,465.00	2,962.50	32,360.44	58.34	23,104.56
HUMANE SHELTER FUND	2,500.00	0.00	864.00	34.56	1,636.00
TOTAL REVENUES	9,097,863.00	598,884.42	7,775,980.65	85.47	1,321,882.35
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
ADMINISTRATION	4,387,183.00	115,709.23	1,950,491.88	44.46	2,436,691.12
POLICE DEPT	2,579,500.00	272,262.45	2,926,083.53	113.44 (	346,583.53)
FIRE DEPT	1,512,985.00	143,810.13	1,482,390.73	97.98	30,594.27
PARKS & RECREATION DEPT	951,700.00	61,264.16	849,440.22	89.26	102,259.78
MUNICIPAL COURT	106,798.00	29,351.94	100,822.70	94.41	5,975.30
JAIL DEPARTMENT	345,500.00	73,339.08	708,583.54	205.09 (	363,083.54)
CODE ENFORCEMENT	356,800.00	7,265.24	104,841.52	29.38	251,958.48
GOLF COURSE FUND	286,310.00	31,613.15	364,130.52	127.18 (	77,820.52)
HUMANE SHELTER FUND	194,250.00	13,028.71	149,126.81	76.77	45,123.19
TOTAL EXPENDITURES	10,721,026.00	747,644.09	8,635,911.45	80.55	2,085,114.55
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	(1,623,163.00)	(148,759.67)	(859,930.80)		(763,232.20)

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

02 -CITY GENERAL FUND

91.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>ADMINISTRATION</u>					
02-4-01-310 PROPERTY TAXES	715,000.00	205,740.75	679,961.15	95.10	35,038.85
02-4-01-314 GENERAL REVENUE (STATE OF ARK)	115,000.00	7,141.14	98,018.33	85.23	16,981.67
02-4-01-315 PRIVILEGE TAX -- CITY	8,000.00	35.00	9,460.00	118.25 (	1,460.00)
02-4-01-316 PILOT-FED HOUSING AUTHORITY	3,315.00	3,315.20	3,315.20	100.01 (	0.20)
02-4-01-317 PILOT-PLUM POINT ENERGY STA	870,000.00	0.00	1,037,798.54	119.29 (	167,798.54)
02-4-01-323 A & P TAX REVENUE	32,000.00	15,296.34	85,443.41	267.01 (	53,443.41)
02-4-01-325 GAS FRANCHISE TAX	85,000.00	0.00	102,213.69	120.25 (	17,213.69)
02-4-01-328 TELEPHONE EXCISE TAX	20,000.00	0.00	18,000.00	90.00	2,000.00
02-4-01-331 CABLE FRANCHISE TAX	20,000.00	0.00	9,743.71	48.72	10,256.29
02-4-01-345 BUILDING PERMITS	2,000.00	75.16	8,344.96	417.25 (	6,344.96)
02-4-01-375 PLANNING COMMISSION	100.00	0.00	0.00	0.00	100.00
02-4-01-384 CODE RED CONTRIBUTIONS	(3,750.00)	0.00	0.00	0.00 (	3,750.00)
02-4-01-385 SALE OF ASSETS/EQUIPMENT	0.00	0.00	17,510.01	0.00 (	17,510.01)
02-4-01-387 INSURANCE PROCEEDS	0.00	0.00	3,606.48	0.00 (	3,606.48)
02-4-01-390 INTEREST INCOME	500.00	22.28	368,578.95	3,715.79 (	368,078.95)
02-4-01-394 COUNTY SALES TAX	1,300,000.00	141,866.40	1,596,339.45	122.80 (	296,339.45)
02-4-01-395 MISCELLANEOUS	3,750,733.00	20,950.73	33,812.15	0.90	3,716,920.85
02-4-01-397 CITY SALES TAX	1,250,000.00	164,282.45	3,130,159.19	250.41 (	1,880,159.19)
02-4-01-398 RENT INCOME	0.00	0.00	24,065.88	0.00 (	24,065.88)
TOTAL ADMINISTRATION	8,167,898.00	558,725.45	7,226,371.10	88.47	941,526.90
<u>POLICE DEPT</u>					
02-4-02-335 FINES & FORFEITURES	300,000.00	26,743.63	228,893.87	76.30	71,106.13
02-4-02-337 OPD RECEIPTS	2,000.00	0.00	0.00	0.00	2,000.00
02-4-02-338 JAIL RECEIPTS	100,000.00	180.00	8,020.00	8.02	91,980.00
02-4-02-396 GRANT INCOME	100,000.00	0.00	27,234.31	27.23	72,765.69
TOTAL POLICE DEPT	502,000.00	26,923.63	264,148.18	52.62	237,851.82
<u>FIRE DEPT</u>					
02-4-03-380 CONTRACT TRAINING RECEIPTS	0.00	0.00	41,660.00	0.00 (	41,660.00)
02-4-03-396 GRANT INCOME	200,000.00	0.00	66,631.98	33.32	133,368.02
TOTAL FIRE DEPT	200,000.00	0.00	108,291.98	54.15	91,708.02
<u>PARKS & RECREATION DEPT</u>					
02-4-04-350 ADMISSION FEES	95,000.00	10,272.84	143,944.95	151.52 (	48,944.95)
02-4-04-396 GRANT INCOME	75,000.00	0.00	0.00	0.00	75,000.00
TOTAL PARKS & RECREATION DEPT	170,000.00	10,272.84	143,944.95	84.67	26,055.05
<u>GOLF COURSE FUND</u>					
02-4-18-360 GOLF COURSE MEMBERSHIP FEES	45,000.00	2,377.50	25,955.44	57.68	19,044.56
02-4-18-362 GREENS FEES	815.00	0.00	0.00	0.00	815.00
02-4-18-364 CART SHED RENTALS	8,500.00	585.00	6,405.00	75.35	2,095.00
02-4-18-365 PRO SHOP SALES	1,150.00	0.00	0.00	0.00	1,150.00
TOTAL GOLF COURSE FUND	55,465.00	2,962.50	32,360.44	58.34	23,104.56

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

02 -CITY GENERAL FUND

91.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
HUMANE SHELTER FUND					
02-4-19-340 ANIMAL SHELTER RECEIPTS	2,500.00	0.00	864.00	34.56	1,636.00
TOTAL HUMANE SHELTER FUND	2,500.00	0.00	864.00	34.56	1,636.00
<hr/>					
TOTAL REVENUES	9,097,863.00	598,884.42	7,775,980.65	85.47	1,321,882.35
	=====	=====	=====	=====	=====

02 -CITY GENERAL FUND

91.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
ADMINISTRATION					
02-5-01-400 SALARIES	135,000.00	20,521.19	216,575.13	160.43 (	81,575.13)
02-5-01-501 TRAVEL & PUBLIC RELATIONS	5,000.00	0.00	10,226.03	204.52 (	5,226.03)
02-5-01-502 PAYROLL TAX	10,800.00	1,495.55	15,326.30	141.91 (	4,526.30)
02-5-01-503 GROUP INSURANCE	45,000.00	7,453.41	77,312.42	171.81 (	32,312.42)
02-5-01-504 PENSION EXPENSE	55,000.00	3,266.90	34,883.59	63.42	20,116.41
02-5-01-510 TRAVEL & TRAINING EXPENSE	12,000.00	133.62	32,008.15	266.73 (	20,008.15)
02-5-01-580 UNIFORM EXPENSE	0.00	0.00	495.61	0.00 (	495.61)
02-5-01-601 MATERIALS AND SUPPLIES	30,000.00	8,865.36	90,300.91	301.00 (	60,300.91)
02-5-01-605 OFFICE EXPENSE	5,000.00	0.00	62.46	1.25	4,937.54
02-5-01-607 PUBLISHING ORDINANCES & NOTICE	7,500.00	0.00	10,147.60	135.30 (	2,647.60)
02-5-01-610 TELEPHONE	3,500.00	0.00	1,781.21	50.89	1,718.79
02-5-01-619 BUILDING EXPENSE	35,000.00	3,427.75	34,081.97	97.38	918.03
02-5-01-620 UTILITIES	45,000.00	664.97	7,383.66	16.41	37,616.34
02-5-01-625 RENT	1,000.00	0.00	1,083.66	108.37 (	83.66)
02-5-01-626 A & P EXPENSES	30,000.00	14,250.00	56,484.24	188.28 (	26,484.24)
02-5-01-630 INSURANCE	34,000.00	0.00	5,031.93	14.80	28,968.07
02-5-01-640 DUES, MBRSHPS & SUBSCRIPTIONS	3,500.00	574.36	9,032.48	258.07 (	5,532.48)
02-5-01-642 UNEMPLOYMENT BENEFIT ASSMT	0.00	0.00	160.00	0.00 (	160.00)
02-5-01-644 LEGAL EXPENSES	20,000.00	3,255.00	65,123.80	325.62 (	45,123.80)
02-5-01-645 ADV, PROMOTIONS & DONATIONS	6,000.00	3,500.00	27,100.00	451.67 (	21,100.00)
02-5-01-647 LICENSES	250.00	0.00	185.00	74.00	65.00
02-5-01-648 IMMUNIZATIONS & PHYSICALS	0.00	0.00	32.00	0.00 (	32.00)
02-5-01-650 REPAIRS & MAINTENANCE - VEH &	1,200.00	0.00	0.00	0.00	1,200.00
02-5-01-700 EQUIPMENT PURCHASES	30,000.00	0.00	359,317.83	1,197.73 (	329,317.83)
02-5-01-750 ROSENWALD BLDG EXPENSE	7,500.00	77.60	3,584.51	47.79	3,915.49
02-5-01-751 SR. CITIZEN BLDG EXPENSE	5,000.00	53.28	2,161.08	43.22	2,838.92
02-5-01-753 COSTON BLDG EXP	1,500.00	370.98	9,854.76	656.98 (	8,354.76)
02-5-01-801 PLANNING COMMISSION EXPENSE	200.00	0.00	0.00	0.00	200.00
02-5-01-860 CONSULTING SERVICES	132,500.00	21,717.50	132,194.90	99.77	305.10
02-5-01-861 INDUSTRIAL INCENTIVES	0.00	6,250.00	84,000.00	0.00 (	84,000.00)
02-5-01-886 INTEREST EXPENSE	0.00	3,171.35	377,033.93	0.00 (	377,033.93)
02-5-01-887 BOND PAYING AGENT EXPENSE	0.00	0.00	7,988.00	0.00 (	7,988.00)
02-5-01-890 GRANT EXPENSE	0.00	0.00	8,484.01	0.00 (	8,484.01)
02-5-01-898 ABANDONED/CONDEMNED PROP EXP	0.00	0.00	4,300.02	0.00 (	4,300.02)
02-5-01-899 MISCELLANEOUS	3,725,733.00	16,660.41	266,754.69	7.16	3,458,978.31
TOTAL ADMINISTRATION	4,387,183.00	115,709.23	1,950,491.88	44.46	2,436,691.12
POLICE DEPT					
02-5-02-400 SALARIES	1,650,000.00	195,393.39	1,988,889.63	120.54 (	338,889.63)
02-5-02-414 SALARIES-GRANT/OPD	(60,000.00) (	10,600.00) (	124,509.12)	207.52	64,509.12
02-5-02-426 AUXILIARY POLICE	2,000.00	75.00	615.71	30.79	1,384.29
02-5-02-502 PAYROLL TAX	132,000.00	14,782.26	148,875.38	112.78 (	16,875.38)
02-5-02-503 GROUP INSURANCE	135,000.00	9,780.83	110,688.93	81.99	24,311.07
02-5-02-504 PENSION EXPENSE	181,500.00	31,220.67	251,190.97	138.40 (	69,690.97)
02-5-02-510 TRAVEL & TRAINING EXPENSE	10,000.00	756.09	17,380.04	173.80 (	7,380.04)
02-5-02-515 SAFETY SUPPLIES	0.00	0.00	696.18	0.00 (	696.18)
02-5-02-550 EMPLOYEE RELATIONS	0.00	144.30	964.54	0.00 (	964.54)

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

02 -CITY GENERAL FUND

91.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
02-5-02-580 UNIFORM EXPENSE	20,000.00	4,763.75	49,365.59	246.83 (	29,365.59)
02-5-02-581 UNIFORM LAUNDRY	0.00	204.18	484.66	0.00 (	484.66)
02-5-02-601 MATERIALS AND SUPPLIES	50,000.00	4,789.37	28,890.18	57.78	21,109.82
02-5-02-610 TELEPHONE	35,000.00	2,050.03	27,089.63	77.40	7,910.37
02-5-02-619 BUILDING EXPENSE	1,500.00	0.00	2,159.61	143.97 (	659.61)
02-5-02-620 UTILITIES	7,500.00	4,001.04	16,124.30	214.99 (	8,624.30)
02-5-02-630 INSURANCE	30,000.00	0.00	14,056.21	46.85	15,943.79
02-5-02-640 DUES, MBRSHPS & SUBSCRIPTIONS	25,000.00	1,921.51	106,840.38	427.36 (	81,840.38)
02-5-02-648 IMMUNIZATIONS & PHYSICALS	5,000.00	848.00	5,988.00	119.76 (	988.00)
02-5-02-650 REPAIRS & MAINTENANCE - VEH &	50,000.00	1,620.13	17,981.47	35.96	32,018.53
02-5-02-651 OPERATING EXPENSES - VEHICLES	55,000.00	542.30	76,534.10	139.15 (	21,534.10)
02-5-02-700 EQUIPMENT PURCHASES	250,000.00	9,349.25	185,132.06	74.05	64,867.94
02-5-02-899 MISCELLANEOUS	0.00	620.35	645.08	0.00 (	645.08)
TOTAL POLICE DEPT	2,579,500.00	272,262.45	2,926,083.53	113.44 (	346,583.53)
<u>FIRE DEPT</u>					
02-5-03-400 SALARIES	885,000.00	109,751.03	1,044,298.93	118.00 (	159,298.93)
02-5-03-427 FIRE SCRIPT-REDEEMED	12,000.00	1,740.00	25,285.00	210.71 (	13,285.00)
02-5-03-502 PAYROLL TAX	17,700.00	1,752.33	18,068.81	102.08 (	368.81)
02-5-03-503 GROUP INSURANCE	72,000.00	4,879.54	62,466.52	86.76	9,533.48
02-5-03-504 PENSION EXPENSE	128,000.00	12,156.27	147,056.57	114.89 (	19,056.57)
02-5-03-510 TRAVEL & TRAINING EXPENSE	4,000.00	1,677.21	10,405.66	260.14 (	6,405.66)
02-5-03-515 SAFETY SUPPLIES	1,000.00	0.00	111.52	11.15	888.48
02-5-03-580 UNIFORM EXPENSE	7,500.00	305.19	9,547.77	127.30 (	2,047.77)
02-5-03-601 MATERIALS AND SUPPLIES	20,000.00	1,854.88	31,289.63	156.45 (	11,289.63)
02-5-03-610 TELEPHONE	20,000.00	487.33	5,384.29	26.92	14,615.71
02-5-03-619 BUILDING EXPENSE	7,000.00	462.63	21,517.97	307.40 (	14,517.97)
02-5-03-620 UTILITIES	8,500.00	977.35	17,607.28	207.14 (	9,107.28)
02-5-03-630 INSURANCE	50,000.00	0.00	11,154.50	22.31	38,845.50
02-5-03-640 DUES, MBRSHPS & SUBSCRIPTIONS	400.00	0.00	637.44	159.36 (	237.44)
02-5-03-648 IMMUNIZATIONS & PHYSICALS	2,000.00	32.00	2,385.26	119.26 (	385.26)
02-5-03-650 REPAIRS & MAINTENANCE - VEH &	22,000.00	162.74	21,597.83	98.17	402.17
02-5-03-651 OPERATING EXPENSES - VEHICLES	18,000.00	246.48	17,279.95	96.00	720.05
02-5-03-686 EQUIPMENT RENTAL	22,000.00	592.89	8,426.53	38.30	13,573.47
02-5-03-700 EQUIPMENT PURCHASES	165,885.00	6,732.26	27,869.27	16.80	138,015.73
02-5-03-895 CAPITAL LEASE PAYMENTS	50,000.00	0.00	0.00	0.00	50,000.00
TOTAL FIRE DEPT	1,512,985.00	143,810.13	1,482,390.73	97.98	30,594.27
<u>PARKS & RECREATION DEPT</u>					
02-5-04-400 SALARIES	390,000.00	42,285.33	438,200.31	112.36 (	48,200.31)
02-5-04-435 SUMMER WORKERS	17,500.00	0.00	0.00	0.00	17,500.00
02-5-04-455 TEMP SERVICE WAGES	10,000.00	0.00	23,819.60	238.20 (	13,819.60)
02-5-04-502 PAYROLL TAX	31,200.00	3,118.64	32,098.49	102.88 (	898.49)
02-5-04-503 GROUP INSURANCE	30,000.00	3,134.04	33,526.64	111.76 (	3,526.64)
02-5-04-504 PENSION EXPENSE	5,500.00	692.70	8,496.42	154.48 (	2,996.42)
02-5-04-510 TRAVEL & TRAINING EXPENSE	12,000.00	0.00	771.53	6.43	11,228.47
02-5-04-515 SAFETY SUPPLIES	3,000.00	76.29	766.88	25.56	2,233.12
02-5-04-601 MATERIALS AND SUPPLIES	103,000.00	5,048.35	63,108.10	61.27	39,891.90
02-5-04-610 TELEPHONE	5,000.00	78.56	2,614.50	52.29	2,385.50
02-5-04-619 BUILDING EXPENSE	35,000.00	2,164.61	30,845.75	88.13	4,154.25

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

02 -CITY GENERAL FUND

91.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
02-5-04-620 UTILITIES	35,500.00	1,414.09	30,455.10	85.79	5,044.90
02-5-04-630 INSURANCE	7,500.00	0.00	4,755.06	63.40	2,744.94
02-5-04-640 DUES, MBRSHPS & SUBSCRIPTIONS	2,000.00	0.00	163.27	8.16	1,836.73
02-5-04-645 ADV, PROMOTIONS & DONATIONS	2,000.00	0.00	19,827.00	991.35 (	17,827.00)
02-5-04-647 LICENSES	2,000.00	0.00	26.78	1.34	1,973.22
02-5-04-648 IMMUNIZATIONS & PHYSICALS	500.00	32.00	249.00	49.80	251.00
02-5-04-650 REPAIRS & MAINTENANCE - VEH &	25,000.00	795.95	12,587.67	50.35	12,412.33
02-5-04-651 OPERATING EXPENSES - VEHICLES	20,000.00	686.58	8,135.53	40.68	11,864.47
02-5-04-700 EQUIPMENT PURCHASES	150,000.00	0.00	44,562.30	29.71	105,437.70
02-5-04-725 ATHLETIC EQUIPMENT	40,000.00	0.00	58,431.04	146.08 (	18,431.04)
02-5-04-895 CAPITAL LEASE PAYMENTS	25,000.00	1,737.02	35,706.26	142.83 (	10,706.26)
02-5-04-899 MISCELLANEOUS	0.00	0.00	292.99	0.00 (	292.99)
TOTAL PARKS & RECREATION DEPT	951,700.00	61,264.16	849,440.22	89.26	102,259.78
<u>MUNICIPAL COURT</u>					
02-5-05-403 OTHER ADM. SALARIES	0.00	2,148.00	12,113.50	0.00 (	12,113.50)
02-5-05-421 JUDGE'S SALARY	30,000.00	0.00	14,662.50	48.88	15,337.50
02-5-05-422 CLERK'S SALARY	111,480.00	7,968.46	89,230.76	80.04	22,249.24
02-5-05-502 PAYROLL TAX	11,318.00	754.62	7,577.55	66.95	3,740.45
02-5-05-503 GROUP INSURANCE	10,000.00	1,033.07	8,855.30	88.55	1,144.70
02-5-05-504 PENSION EXPENSE	0.00	17,447.79	17,447.79	0.00 (	17,447.79)
02-5-05-510 TRAVEL & TRAINING EXPENSE	2,000.00	0.00	1,333.17	66.66	666.83
02-5-05-601 MATERIALS AND SUPPLIES	2,000.00	0.00	157.39	7.87	1,842.61
02-5-05-640 DUES, MBRSHPS & SUBSCRIPTIONS	0.00	0.00	2,445.00	0.00 (	2,445.00)
02-5-05-648 IMMUNIZATIONS & PHYSICALS	0.00	0.00	96.00	0.00 (	96.00)
02-5-05-899 MISCELLANEOUS	(60,000.00)	0.00	(53,096.26)	88.49 (	6,903.74)
TOTAL MUNICIPAL COURT	106,798.00	29,351.94	100,822.70	94.41	5,975.30
<u>JAIL DEPARTMENT</u>					
02-5-11-400 SALARIES	175,000.00	33,673.43	320,948.12	183.40 (	145,948.12)
02-5-11-455 TEMP SERVICE WAGES	50,000.00	7,349.45	115,867.27	231.73 (	65,867.27)
02-5-11-502 PAYROLL TAX	14,000.00	2,459.39	24,074.19	171.96 (	10,074.19)
02-5-11-503 GROUP INSURANCE	15,000.00	3,832.82	41,275.19	275.17 (	26,275.19)
02-5-11-504 PENSION EXPENSE	1,250.00	774.60	8,931.12	714.49 (	7,681.12)
02-5-11-510 TRAVEL & TRAINING EXPENSE	2,000.00	783.18	9,831.18	491.56 (	7,831.18)
02-5-11-580 UNIFORM EXPENSE	1,000.00	349.37	5,201.53	520.15 (	4,201.53)
02-5-11-581 UNIFORM LAUNDRY	0.00	0.00	252.58	0.00 (	252.58)
02-5-11-601 MATERIALS AND SUPPLIES	40,000.00	2,790.12	9,051.94	22.63	30,948.06
02-5-11-610 TELEPHONE	0.00	0.00	1,841.83	0.00 (	1,841.83)
02-5-11-619 BUILDING EXPENSE	0.00	2,387.74	24,087.09	0.00 (	24,087.09)
02-5-11-620 UTILITIES	20,800.00	1,610.16	21,692.22	104.29 (	892.22)
02-5-11-630 INSURANCE	200.00	0.00	0.00	0.00	200.00
02-5-11-648 IMMUNIZATIONS & PHYSICALS	1,000.00	282.00	5,192.60	519.26 (	4,192.60)
02-5-11-650 REPAIRS & MAINTENANCE - VEH &	0.00	1,003.76	1,329.26	0.00 (	1,329.26)
02-5-11-655 JAIL MAINTENANCE FUND	25,000.00	6,415.98	33,721.18	134.88 (	8,721.18)
02-5-11-656 JAIL FOOD EXPENSE	0.00	8,936.57	82,154.27	0.00 (	82,154.27)
02-5-11-659 INMATE MEDICAL	250.00	690.51	1,063.67	425.47 (	813.67)
02-5-11-686 EQUIPMENT RENTAL	0.00	0.00	2,068.30	0.00 (	2,068.30)
TOTAL JAIL DEPARTMENT	345,500.00	73,339.08	708,583.54	205.09 (	363,083.54)

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

02 -CITY GENERAL FUND

91.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>CODE ENFORCEMENT</u>					
02-5-17-400 SALARIES	125,000.00	5,605.75	75,622.85	60.50	49,377.15
02-5-17-502 PAYROLL TAX	10,000.00	426.41	4,095.94	40.96	5,904.06
02-5-17-503 GROUP INSURANCE	8,800.00	532.73	1,396.25	15.87	7,403.75
02-5-17-510 TRAVEL & TRAINING EXPENSE	5,000.00	0.00	0.00	0.00	5,000.00
02-5-17-580 UNIFORM EXPENSE	0.00	25.52	291.60	0.00 (	291.60)
02-5-17-601 MATERIALS AND SUPPLIES	10,000.00	126.60	18,835.97	188.36 (	8,835.97)
02-5-17-610 TELEPHONE	0.00	78.56	927.17	0.00 (	927.17)
02-5-17-647 LICENSES	0.00	0.00 (	2,450.00)	0.00	2,450.00
02-5-17-648 IMMUNIZATIONS & PHYSICALS	0.00	0.00	32.00	0.00 (	32.00)
02-5-17-650 REPAIRS & MAINTENANCE - VEH &	0.00	437.77	1,268.60	0.00 (	1,268.60)
02-5-17-651 OPERATING EXPENSES- VEHICLES	10,000.00	31.90	4,758.14	47.58	5,241.86
02-5-17-700 EQUIPMENT PURCHASES	48,000.00	0.00	0.00	0.00	48,000.00
02-5-17-899 MISCELLANEOUS	140,000.00	0.00	63.00	0.05	139,937.00
TOTAL CODE ENFORCEMENT	356,800.00	7,265.24	104,841.52	29.38	251,958.48
<u>GOLF COURSE FUND</u>					
02-5-18-400 SALARIES	98,000.00	17,818.02	180,961.72	184.65 (	82,961.72)
02-5-18-455 TEMP SERVICE WAGES	40,000.00	9,245.39	49,948.99	124.87 (	9,948.99)
02-5-18-502 PAYROLL TAX	7,840.00	1,354.25	13,658.83	174.22 (	5,818.83)
02-5-18-503 GROUP INSURANCE	10,000.00	847.68	8,658.74	86.59	1,341.26
02-5-18-504 PENSION EXPENSE	3,270.00	414.26	3,548.24	108.51 (	278.24)
02-5-18-515 SAFETY SUPPLIES	0.00	41.66	486.87	0.00 (	486.87)
02-5-18-601 MATERIALS AND SUPPLIES	45,000.00	14.57	48,847.59	108.55 (	3,847.59)
02-5-18-610 TELEPHONE	2,500.00	125.28	1,225.74	49.03	1,274.26
02-5-18-619 BUILDING EXPENSE	0.00	79.92	3,076.58	0.00 (	3,076.58)
02-5-18-620 UTILITIES	5,700.00	487.38	5,194.70	91.14	505.30
02-5-18-630 INSURANCE	6,000.00	0.00	4,914.42	81.91	1,085.58
02-5-18-640 DUES, MBRSHPS & SUBSCRIPTIONS	0.00	0.00	253.27	0.00 (	253.27)
02-5-18-648 IMMUNIZATIONS & PHYSICALS	0.00	32.00	64.00	0.00 (	64.00)
02-5-18-650 REPAIRS & MAINTENANCE - VEH &	12,500.00	29.42	12,839.56	102.72 (	339.56)
02-5-18-651 OPERATING EXPENSES - VEHICLES	15,000.00	0.00	5,093.96	33.96	9,906.04
02-5-18-686 EQUIPMENT RENTAL	500.00	0.00	0.00	0.00	500.00
02-5-18-700 EQUIPMENT PURCHASES	5,000.00	0.00	0.00	0.00	5,000.00
02-5-18-895 CAPITAL LEASE PAYMENTS	35,000.00	1,123.32	25,357.31	72.45	9,642.69
TOTAL GOLF COURSE FUND	286,310.00	31,613.15	364,130.52	127.18 (	77,820.52)
<u>HUMANE SHELTER FUND</u>					
02-5-19-400 SALARIES	80,000.00	7,263.88	73,580.90	91.98	6,419.10
02-5-19-455 TEMP SERVICE WAGES	15,000.00	2,625.00	21,113.27	140.76 (	6,113.27)
02-5-19-502 PAYROLL TAX	6,400.00	549.29	5,552.05	86.75	847.95
02-5-19-503 GROUP INSURANCE	6,000.00	372.82	3,709.41	61.82	2,290.59
02-5-19-504 PENSION EXPENSE	1,250.00	116.32	1,395.84	111.67 (	145.84)
02-5-19-510 TRAVEL & TRAINING EXPENSE	250.00	0.00	0.00	0.00	250.00
02-5-19-515 SAFETY SUPPLIES	200.00	0.00	59.08	29.54	140.92
02-5-19-580 UNIFORM EXPENSE	500.00	0.00	317.46	63.49	182.54
02-5-19-601 MATERIALS AND SUPPLIES	20,000.00	1,329.14	23,843.31	119.22 (	3,843.31)
02-5-19-610 TELEPHONE	9,800.00	39.28	877.27	8.95	8,922.73
02-5-19-611 VET BILLS	7,500.00	0.00	2,501.81	33.36	4,998.19

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

02 -CITY GENERAL FUND

91.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
02-5-19-619 BUILDING EXPENSE	2,500.00	300.00	8,651.64	346.07 (	6,151.64)
02-5-19-620 UTILITIES	3,600.00	191.17	2,665.66	74.05	934.34
02-5-19-630 INSURANCE	1,500.00	0.00	708.38	47.23	791.62
02-5-19-640 DUES, MBRSHPS & SUBSCRIPTIONS	0.00	0.00	471.64	0.00 (	471.64)
02-5-19-648 IMMUNIZATIONS & PHYSICALS	250.00	0.00	125.00	50.00	125.00
02-5-19-650 REPAIRS & MAINTENANCE - VEH &	1,500.00	49.95	147.63	9.84	1,352.37
02-5-19-651 OPERATING EXPENSES - VEHICLES	3,000.00	191.86	2,090.28	69.68	909.72
02-5-19-700 EQUIPMENT PURCHASES	35,000.00	0.00	1,293.75	3.70	33,706.25
02-5-19-840 Disposal	0.00	0.00	22.43	0.00 (	22.43)
TOTAL HUMANE SHELTER FUND	194,250.00	13,028.71	149,126.81	76.77	45,123.19
TOTAL EXPENDITURES	10,721,026.00	747,644.09	8,635,911.45	80.55	2,085,114.55
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	(1,623,163.00)	(148,759.67)	(859,930.80)		(763,232.20)

03 -STREET FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<hr/>		
ASSETS		
=====		
03-115	CADENCE-STREET FUND(0449)	31,538.28
03-130	DUE TO/FROM OTHER FUNDS	(582,647.55)
		(551,109.27)
TOTAL ASSETS		(551,109.27)
		=====
LIABILITIES		
=====		
EQUITY		
=====		
03-291	BEGINNING FUND BALANCE	(58,283.18)
	TOTAL BEGINNING EQUITY	(58,283.18)
TOTAL REVENUE		743,464.76
TOTAL EXPENSES		1,236,290.85
TOTAL REVENUE OVER/(UNDER) EXPENSES		(492,826.09)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(551,109.27)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		(551,109.27)
		=====

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

03 -STREET FUND
FINANCIAL SUMMARY

91.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
<u>REVENUE SUMMARY</u>					
STREET DEPT	<u>695,040.00</u>	<u>48,006.81</u>	<u>743,464.76</u>	<u>106.97</u> (	<u>48,424.76)</u>
TOTAL REVENUES	<u>695,040.00</u>	<u>48,006.81</u>	<u>743,464.76</u>	<u>106.97</u> (	<u>48,424.76)</u>
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
STREET DEPT	<u>1,106,650.00</u>	<u>97,959.97</u>	<u>1,236,290.85</u>	<u>111.71</u> (	<u>129,640.85)</u>
TOTAL EXPENDITURES	<u>1,106,650.00</u>	<u>97,959.97</u>	<u>1,236,290.85</u>	<u>111.71</u> (	<u>129,640.85)</u>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	(411,610.00)	(49,953.16)	(492,826.09)		81,216.09

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

03 -STREET FUND

91.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
STREET DEPT					
03-4-06-314 GENERAL REVENUE (STATE OF ARK)	600,000.00	193.20	381.60	0.06	599,618.40
03-4-06-386 STREET REVENUE TURNBACK	0.00	47,806.31	542,339.52	0.00 (	542,339.52)
03-4-06-390 INTEREST INCOME	40.00	7.30	88.44	221.10 (	48.44)
03-4-06-395 MISCELLANEOUS	95,000.00	0.00	200,655.20	211.22 (	105,655.20)
TOTAL STREET DEPT	695,040.00	48,006.81	743,464.76	106.97 (	48,424.76)
<hr/>					
TOTAL REVENUES	695,040.00	48,006.81	743,464.76	106.97 (	48,424.76)
	=====	=====	=====	=====	=====

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

03 -STREET FUND

91.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
STREET DEPT					
03-5-06-441 WAGES-STREET EMPLOYEES	440,000.00	36,663.65	372,747.60	84.72	67,252.40
03-5-06-455 TEMP SERVICES WAGES	50,000.00	33,887.17	202,902.00	405.80 (	152,902.00)
03-5-06-502 PAYROLL TAX	35,200.00	2,705.36	27,310.46	77.59	7,889.54
03-5-06-503 GROUP INSURANCE	40,000.00	3,013.73	35,257.29	88.14	4,742.71
03-5-06-504 PENSION EXPENSE	7,500.00	415.88	4,399.00	58.65	3,101.00
03-5-06-510 TRAVEL & TRAINING EXPENSE	1,000.00	0.00	1,557.61	155.76 (	557.61)
03-5-06-515 SAFETY SUPPLIES	2,500.00	33.36	1,058.59	42.34	1,441.41
03-5-06-550 EMPLOYEE RELATIONS	0.00	0.00	250.00	0.00 (	250.00)
03-5-06-580 UNIFORM EXPENSE	3,200.00	965.08	16,602.49	518.83 (	13,402.49)
03-5-06-601 MATERIALS AND SUPPLIES	20,000.00	946.91	19,527.07	97.64	472.93
03-5-06-610 TELEPHONE	7,000.00	104.31	1,704.61	24.35	5,295.39
03-5-06-619 BUILDING EXPENSE	10,000.00	509.82	1,802.38	18.02	8,197.62
03-5-06-620 UTILITIES	5,000.00	933.61	9,775.35	195.51 (	4,775.35)
03-5-06-630 INSURANCE	30,000.00	0.00	9,251.15	30.84	20,748.85
03-5-06-640 DUES, MBRSHPS & SUBSCRIPTIONS	250.00	0.00	486.99	194.80 (	236.99)
03-5-06-648 IMMUNIZATIONS & PHYSICALS	1,000.00	0.00	408.00	40.80	592.00
03-5-06-650 REPAIRS & MAINTENANCE - VEH &	60,000.00	15,333.21	59,145.76	98.58	854.24
03-5-06-651 OPERATING EXPENSES - VEHICLES	55,000.00	327.88	93,153.60	169.37 (	38,153.60)
03-5-06-700 EQUIPMENT PURCHASES	56,000.00	0.00	1,293.75	2.31	54,706.25
03-5-06-750 ASPHALT	2,500.00	0.00	0.00	0.00	2,500.00
03-5-06-751 GRAVEL	1,000.00	0.00	0.00	0.00	1,000.00
03-5-06-752 CULVERTS & DRAINS, ETC.	1,500.00	0.00	0.00	0.00	1,500.00
03-5-06-753 STREET-REPAIR CONTRACT	200,000.00	2,120.00	30,481.07	15.24	169,518.93
03-5-06-755 STREET PAINTING	500.00	0.00	0.00	0.00	500.00
03-5-06-756 SIGNS	2,500.00	0.00	2,747.47	109.90 (	247.47)
03-5-06-840 DUMPING-DISPOSAL	65,000.00	0.00	51,908.11	79.86	13,091.89
03-5-06-899 MISCELLANEOUS	10,000.00	0.00	292,520.50	2,925.21 (	282,520.50)
TOTAL STREET DEPT	1,106,650.00	97,959.97	1,236,290.85	111.71 (	129,640.85)
<hr/>					
TOTAL EXPENDITURES	1,106,650.00	97,959.97	1,236,290.85	111.71 (	129,640.85)
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	(411,610.00) (	49,953.16) (	492,826.09)		81,216.09

04 -SANITATION FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
04-107	FNBEA SANITATION	200.00	
04-115	CADENCE-SANITATION FUND(9951)	(21,853.09)	
04-130	DUE TO/FROM OTHER FUNDS	(254,769.98)	
04-185	TOOLS AND EQUIPMENT	2,316,265.19	
04-188	LAND PLANT SITE	47,257.70	
04-189	AUTO & TRUCKS	76,896.68	
04-193	WASTE TO ENERGY FACILITY	1,444,544.38	
04-194	RESERVE FOR DEPR WASTE FACILIT	(3,211,072.24)	
		<u>397,468.64</u>	
TOTAL ASSETS			397,468.64
=====			
LIABILITIES			
=====			
04-257	N/P - CADENCE EQUIP FINANCE	(61,396.70)	
04-263	N/P BCS COMML GARBAGE TRUCK	5,600.59	
04-267	N/P BCS KNUCKLEBOOM TRUCK	4,177.14	
04-269	N/P BCS COMML ROLL-OFF	<u>2,611.77</u>	
	TOTAL LIABILITIES	(49,007.20)	
EQUITY			
=====			
04-290	RETAINED EARNINGS	<u>708,574.68</u>	
	TOTAL BEGINNING EQUITY	708,574.68	
TOTAL REVENUE		918,517.84	
TOTAL EXPENSES		<u>1,180,616.68</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(262,098.84)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>446,475.84</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			397,468.64
=====			

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

04 -SANITATION FUND
FINANCIAL SUMMARY

91.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
SANITATION	850,050.00	71,889.43	811,590.25	95.48	38,459.75
PEST CONTROL FUND	<u>108,000.00</u>	<u>9,301.13</u>	<u>106,927.59</u>	<u>99.01</u>	<u>1,072.41</u>
TOTAL REVENUES	<u>958,050.00</u>	<u>81,190.56</u>	<u>918,517.84</u>	<u>95.87</u>	<u>39,532.16</u>
<u>EXPENDITURE SUMMARY</u>					
SANITATION	986,000.00	118,910.69	1,100,370.89	111.60 (	114,370.89)
COMPOSTING DEPT	1,500.00	0.00	309.92	20.66	1,190.08
PEST CONTROL FUND	<u>115,500.00</u>	<u>7,993.58</u>	<u>79,935.87</u>	<u>69.21</u>	<u>35,564.13</u>
TOTAL EXPENDITURES	<u>1,103,000.00</u>	<u>126,904.27</u>	<u>1,180,616.68</u>	<u>107.04 (</u>	<u>77,616.68)</u>
REVENUES OVER/(UNDER) EXPENDITURES	(144,950.00)	(45,713.71)	(262,098.84)		117,148.84

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

04 -SANITATION FUND

91.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
SANITATION					
04-4-07-300 SALES	850,000.00	71,737.09	802,298.79	94.39	47,701.21
04-4-07-322 DEBRIS REMOVAL	0.00	150.00	3,492.18	0.00 (	3,492.18)
04-4-07-390 INTEREST INCOME	50.00	2.34	34.92	69.84	15.08
04-4-07-395 MISCELLANEOUS	0.00	0.00	5,764.36	0.00 (	5,764.36)
TOTAL SANITATION	850,050.00	71,889.43	811,590.25	95.48	38,459.75
<hr/>					
COMPOSTING DEPT					
<hr/>					
PEST CONTROL FUND					
04-4-20-300 SALES	108,000.00	9,301.13	106,927.59	99.01	1,072.41
TOTAL PEST CONTROL FUND	108,000.00	9,301.13	106,927.59	99.01	1,072.41
<hr/>					
TOTAL REVENUES	958,050.00	81,190.56	918,517.84	95.87	39,532.16
	=====	=====	=====	=====	=====

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

04 -SANITATION FUND

91.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>SANITATION</u>					
04-5-07-451 WAGES-GARBAGE COLLECTIONS	300,000.00	27,626.00	312,846.23	104.28 (	12,846.23)
04-5-07-455 TEMP SERVICE WAGES	45,000.00	23,281.23	175,245.46	389.43 (	130,245.46)
04-5-07-502 PAYROLL TAX	24,000.00	2,064.08	23,190.88	96.63	809.12
04-5-07-503 GROUP INSURANCE	35,000.00	2,689.77	31,771.85	90.78	3,228.15
04-5-07-504 PENSION EXPENSE	10,500.00	780.71	9,959.63	94.85	540.37
04-5-07-510 TRAVEL & TRAINING EXPENSE	750.00	0.00	1,362.80	181.71 (	612.80)
04-5-07-515 SAFETY SUPPLIES	5,000.00	0.00	859.84	17.20	4,140.16
04-5-07-580 UNIFORM EXPENSE	5,000.00 (	2,175.01)	17,474.50	349.49 (	12,474.50)
04-5-07-601 MATERIALS AND SUPPLIES	31,000.00	306.36	9,531.62	30.75	21,468.38
04-5-07-610 TELEPHONE	4,500.00	0.00	192.24	4.27	4,307.76
04-5-07-619 BUILDING EXPENSE	4,000.00	30.52 (	19,678.85)	491.97-	23,678.85
04-5-07-620 UTILITIES	2,500.00	297.68	3,534.27	141.37 (	1,034.27)
04-5-07-630 INSURANCE	22,500.00	0.00	8,980.85	39.91	13,519.15
04-5-07-642 GARBAGE BAGS	20,000.00	36,358.64	48,852.96	244.26 (	28,852.96)
04-5-07-647 LICENSES	1,000.00	0.00	574.40	57.44	425.60
04-5-07-648 IMMUNIZATIONS & PHYSICALS	250.00	0.00	166.00	66.40	84.00
04-5-07-650 REPAIRS & MAINTENANCE - VEH &	20,000.00	10,548.70	42,339.68	211.70 (	22,339.68)
04-5-07-651 OPERATING EXPENSES - VEHICLES	45,000.00	435.01	63,046.77	140.10 (	18,046.77)
04-5-07-764 DEPRECIATION EXPENSE	225,000.00	16,667.00	183,337.00	81.48	41,663.00
04-5-07-840 DUMPING-DISPOSAL	175,000.00	0.00	179,427.14	102.53 (	4,427.14)
04-5-07-886 INTEREST EXPENSE	10,000.00	0.00	3,349.50	33.50	6,650.50
04-5-07-899 MISCELLANEOUS	0.00	0.00	4,006.12	0.00 (	4,006.12)
TOTAL SANITATION	986,000.00	118,910.69	1,100,370.89	111.60 (	114,370.89)
<u>COMPOSTING DEPT</u>					
04-5-10-601 MATERIALS AND SUPPLIES	250.00	0.00	309.92	123.97 (	59.92)
04-5-10-650 REPAIRS & MAINTENANCE - VEH &	1,000.00	0.00	0.00	0.00	1,000.00
04-5-10-651 OPERATING EXPENSES - VEHICLES	250.00	0.00	0.00	0.00	250.00
TOTAL COMPOSTING DEPT	1,500.00	0.00	309.92	20.66	1,190.08
<u>PEST CONTROL FUND</u>					
04-5-20-601 MATERIALS AND SUPPLIES	500.00	0.00	0.00	0.00	500.00
04-5-20-602 CHEMICALS AND SUPPLIES	115,000.00	7,993.58	79,935.87	69.51	35,064.13
TOTAL PEST CONTROL FUND	115,500.00	7,993.58	79,935.87	69.21	35,564.13
<hr/>					
TOTAL EXPENDITURES	1,103,000.00	126,904.27	1,180,616.68	107.04 (	77,616.68)
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	(144,950.00) (	45,713.71) (	262,098.84)		117,148.84

05 -AIRPORT FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<hr/>			
ASSETS			
=====			
05-101	REGIONS-AIRPORT OPERATING(680)	5,238.49	
05-105	BANCORP-AIRPORT GRANT(6248)	625,468.26	
05-130	DUE TO/FROM OTHER FUNDS	(34,938.31)	
		<u>595,768.44</u>	
TOTAL ASSETS			595,768.44
			=====
LIABILITIES			
=====			
EQUITY			
=====			
05-291	BEGINNING FUND BALANCE	<u>43,406.35</u>	
	TOTAL BEGINNING EQUITY	43,406.35	
TOTAL REVENUE		727,689.38	
TOTAL EXPENSES		<u>175,327.29</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		552,362.09	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>595,768.44</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			595,768.44
			=====

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

05 -AIRPORT FUND
FINANCIAL SUMMARY

91.67% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
AIRPORT	<u>0.00</u>	<u>47.28</u>	<u>727,689.38</u>	<u>0.00</u>	<u>(727,689.38)</u>
TOTAL REVENUES	<u>0.00</u>	<u>47.28</u>	<u>727,689.38</u>	<u>0.00</u>	<u>(727,689.38)</u>
<u>EXPENDITURE SUMMARY</u>					
AIRPORT	<u>8,000.00</u>	<u>61.22</u>	<u>175,327.29</u>	<u>2,191.59</u>	<u>(167,327.29)</u>
TOTAL EXPENDITURES	<u>8,000.00</u>	<u>61.22</u>	<u>175,327.29</u>	<u>2,191.59</u>	<u>(167,327.29)</u>
REVENUES OVER/(UNDER) EXPENDITURES	(8,000.00)	(13.94)	552,362.09		(560,362.09)

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

05 -AIRPORT FUND

91.67% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
AIRPORT					
05-4-09-390 INTEREST INCOME	0.00	47.28	120.58	0.00 (	120.58)
05-4-09-391 RENTAL INCOME	0.00	0.00	8,750.00	0.00 (	8,750.00)
05-4-09-395 MISCELLANEOUS	0.00	0.00	9,896.80	0.00 (	9,896.80)
05-4-09-396 GRANT INCOME	0.00	0.00	708,922.00	0.00 (	708,922.00)
TOTAL AIRPORT	0.00	47.28	727,689.38	0.00 (	727,689.38)
<hr/>					
TOTAL REVENUES	0.00	47.28	727,689.38	0.00 (	727,689.38)
	=====	=====	=====	=====	=====

CITY OF OSCEOLA
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2025

05 -AIRPORT FUND

91.67% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
AIRPORT					
05-5-09-619 BUILDING EXPENSE	7,500.00	0.00	0.00	0.00	7,500.00
05-5-09-620 UTILITIES	0.00	61.22	717.76	0.00 (	717.76)
05-5-09-630 INSURANCE	500.00	0.00	0.00	0.00	500.00
05-5-09-647 LICENSES	0.00	0.00	85.00	0.00 (	85.00)
05-5-09-890 GRANT EXPENSE	0.00	0.00	174,524.53	0.00 (	174,524.53)
TOTAL AIRPORT	<hr/> 8,000.00	<hr/> 61.22	<hr/> 175,327.29	<hr/> 2,191.59 (	<hr/>167,327.29)
<hr/>					
TOTAL EXPENDITURES	8,000.00	61.22	175,327.29	2,191.59 (	167,327.29)
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	(8,000.00) (	13.94)	552,362.09	(	560,362.09)

2025 NOVEMBER
Osceola Light & Power Report

Preformed line maintenance through out the system this also included cutting trees.
Preformed meter reading.
Preformed disconnects for non payment.
Programmed new water meters that was put in service.
Worked on ARDOT Job at HWY 325
Install New AMI Electric Meters.

Electric Work Orders

Poles Installed	2
Poles Removed	2
Transformers Installed	0
Transformers Replaced	1
Services Installed	2
Services Removed	3
Service Repaired	12
Street Lights Installed	2
Street Lights Removed	0
Street Lights Repaired	48
Line Locates	54

Meter Service Orders

Connects	60
Disconnects	45
Meter Changes	0
Occupant Change	25
Reinstate	136
Service Changes	1
Misc.	0
Meter Info.	0
Re-Reads	4
<u>Check for Leaks</u>	<u>21</u>

Total Meter Service Orders	292
-----------------------------------	------------

**OSCEOLA WATER & SEWER
MONTHLY REPORT
November, 2025**

Water Taps	2
Water Leaks	17
Fire Hydrants Repaired/Replaced	0
First Time Water Meters	0
Water Meters Replaced	0
Water Lines Installed	0
Pumps Repaired	0
Sewer Taps	1
Manholes Repaired	1
Sewer Lines Repaired	0
Sewers Unstopped	27
Sewer Lines Installed	0

Tim Jones, Superintendent
Water & Wastewater Distribution

OSCEOLA FIRE DEPARTMENT

MONTHLY FIRE REPORT

2025

The Osceola Fire Department responded to (74) alarms in the month of November
The runs are as follows:

	MONTH	YTD
Structure Fire	1	28
Vehicle/Machinery Fires	0	32
Brush/Grass/Trash Fires	4	59
MVA / Law enforcement Assist	1	42
Lift Assist/Medical Assist	0	36
Community Assist/good intent	7	86
Confined Space Standby	32	123
Mutual Aid	1	4
Rescue/Extrication	0	18
Electrical Equipment	2	25
Liquid/Chemical Spill/leak	5	10
Flammable Gas	1	6
Alarm Malfunction	4	33
Fire Alarm	15	79
Malicious False Alarm	0	1
Smoke scare	1	14
	0	0
TOTALS	74	596

Injuries	0
Deaths	0

Respectfully submitted,

Peter Hill Chief
 Osceola Fire Dept.

OSCEOLA POLICE DEPARTMENT

Monthly Report for

Oct-25

**William Foster
Chief of Police**

T/P \$ 19,943.70
 Bonds \$ 21,425.00
 \$ 41,368.70

10/01/2025 to 10/31/2025
 6267
 \$ 37,078.11

TP & BONDS SUMMARY:

MCSO	\$ 2,670.30
JMF	\$ 2,536.17
FINE	\$ 17,999.91
CITY ORD	\$ 90.00
CRIMINAL	\$ 2,964.57
DWI	\$ 81.06
Domestic Violence Shelter fund	\$ -
Drug Fees	\$ 81.06
Misdemeanor Drug Cost	\$ 160.00
Seat Belt	\$ 140.00
Safety Enhancement Fee	\$ 170.00
TRAFFIC	\$ 6,225.34
Finance Charge	\$ 5,974.35
Public Defender Fee	
CK to District Court Automation Fund	\$ (1,493.59)
Ck to Court for Drug Fees	\$ (381.06)
Technology Fee	\$ (140.00)
TOTALS	<u>\$ 37,078.11</u>

OSCEOLA POLICE DEPARTMENT
BONDS & FINES ACCOUNT
October

Register Ending Balance	\$	29,206.62	
Bonds Payable	\$	20,315.00	
General	\$	12.25	
Bond Refund			
Checkbook Balance		<hr/>	\$ 29,206.62

**OSCEOLA POLICE DEPARTMENT
GENERAL FUND INCOME
OCTOBER**

<u>INCOME</u>	<u>October</u>	<u>Year to Date</u>	<u>nd Reimbursme</u>	<u>Original Bonds</u>
Automation Fund (paid to District Court)	\$ (1,493.59)	\$ (15,526.08)		
Bail Bond Fees	\$ 320.00	\$ 2,700.00		
Bonds Paid to OMC	5,625.43	\$ 218,533.00	\$ 13,644.57	\$ 19,270.00
Credit Card Fees				
Drug Fees (paid to District Court)	\$ (381.06)	\$ 3,021.06		
Fines & Cost pd to OMC	\$ 19,943.70	\$ 204,480.40		
Freedom of Information				
Interest Earned	\$ 12.25	\$ 113.77		
Miscellaneous	\$ -	\$ 1,059.50		
Postage				
Rebate				
Restitution to OPD	\$ 1,170.00	\$ 3,698.50		
SCC/Civil Services	\$ -	\$ 400.00		
Unclaimed Restitution				
Yard Sales	\$ 20.00	\$ 255.00		
Sub-Total	<u>25,216.73</u>	<u>\$418,735.15</u>		
 <u>DETENTION FACILITY INCOME:</u>				
Background Checks	\$ -	\$ 105.00		
Fingerprints	\$ 30.00	\$ 315.00		
Incident Reports	\$ 150.00	\$ 1,395.00		
Jail Board				
Misc/Comm balances unclaimed				
Vin Inspection				
Work Release	\$ -	\$ 245.00		
Sub-Total	<u>\$180.00</u>	<u>\$1,960.00</u>		
Grand Total	<u>\$25,396.73</u>	<u>\$420,695.15</u>		

TP \$19,943.70

BP \$5,625.43

\$25,569.13

10/01/2025- 10/31/2025

CK# 6267

	TOTAL	F&C	Bonds
MCO	\$2,670.30	\$865.30	\$1,805.00
DRUG FEE	\$81.06	\$62.00	\$0.00
DVSF	\$0.00	\$0.00	\$0.00
JMF	\$2,536.17	\$996.17	\$1,540.00
F	\$17,999.91	\$7,729.91	\$10,270.00
CO	\$90.00	\$0.00	\$90.00
CR	\$2,964.57	\$889.57	\$2,075.00
DW	\$81.06	\$81.06	\$0.00
MD	\$160.00	\$40.00	\$120.00
SB	\$140.00	\$60.00	\$80.00
SE	\$170.00	\$70.00	\$100.00
TR	\$6,225.34	\$3,035.34	\$3,190.00
TF	\$140.00	\$140.00	\$0.00
FC	\$5,974.35	\$5,974.35	\$0.00
RE			\$13,644.57
	<u>\$39,232.76</u>	<u>\$19,943.70</u>	<u>\$ 5,625.43</u>

Beg Cbk Bal \$11,292.86

Tot TP/BP \$25,569.13

Restitution \$1,170.00

Gen Rec \$180.00

Interest \$12.25

End Cbk Bal \$29,206.62

Total Open Bonds Report

\$20,315.00

Osceola Parks & Recreation

Dickie Kennemore Community Center

Director: Michael Ephlin

December 2025 Report

- **Community Center**
- **OPAR Winter Sports: Youth Girls and Boys Basketball**
- **Park Updates**

Community Center

We are seeing an uptick in memberships at our center. We love to see new faces and helping people get fit in the new year. The Arkansas State Police continues to give the Arkansas Driver's test on Thursday's and always has great participation. OPAR's Tip Tap Toe's Dance Studio is back in action and what a turnout she has. Robin Chandler teaches our dance program. She meets on Monday and Wednesdays at our center. The community center will also be busy with building rentals. Osceola Light and Power will be using our gym for a lunch meeting with other power companies on Tuesday December 2nd. Life Strategies will be using our building on Tuesday December 9th for orientation. December 20th, THE JA will use our gym for their Crown Christmas present event and The City of Osceola will be using our center on December 30th for their 150th gala.

OPAR Winter Sports: Youth Girls and Boys Basketball

Registration ended on Friday November 21st for our OPAR Youth Boys and Girls Basketball League. Drafts have been done and practice has begun. We look forward to a great basketball season.

Park Updates

Our OPAR crew has been working hard to keep up with the leaves that are falling inside our parks. We have also worked a lot of hours out at San Souci Park cutting the growth and getting everything ready for the winter. Some sod has been laid at our sports complex to make up for some that we lost during the winter. With growing season getting ready to slow, now is the perfect time to do that. We have great parks!! Whether it is Florida Park, Rodney Anders Park, San Souci Park, Sylvester & Irma Belcher Park, the Osceola Sports Complex, Florida Park Dog Park or Rosenwald Park, get out and see our wonderful parks.

“Great Things Are Happening At Osceola Parks And Recreation, Come Out And Be A Part”.

GOLF COURSE

December 2025

The weather has slowed golf play down considerably here lately. We expect to have a few good days here and there, but the season is ending. This has been the best golfing season in years, and we look forward to continuing success this upcoming season. The influx of golfers of all ages was surely a sight to see this year. The course was completely full on so many different occasions that we had golfers waiting on carts to play their rounds. We enjoyed our very first women's club championship since the old days of Riverlawn Country Club and had several pre-teen kids start their golfing journey this summer. I'm excited at the thought of hosting a Junior Club Championship next year to go along with our others. It has truly been a great year at our hometown golf course.

This month we will continue to work on trees and brush removal from several areas around the course. We will also continue our outer perimeter clean up mowing which also includes the back of the driving range. Next week we will get our greens covers out and to their respective holes. We will not be covering them just yet but having them out there will allow us to place them quickly once the weather dictates that we cover. We are still preparing orders for both on course and pro shop goods for the 2026 season. We should have these completed by the end of the month and ready to go when the new year is here. We will also start to look ahead at our schedule for the upcoming season and talk with other golf courses in our area about conflicting or switching of tournament dates for next season. I have talked to Bob Ladds about the few pieces of equipment we need serviced and am awaiting pickup dates from them. We will be sending in our greens-mower, verti-cutting reels, and our sprayer for minor repairs and service. Other than that, we will be in the shop working on various maintenance items including the building of new chemical tables/storage area inside the shop.

Any questions please come see us or give us a call at 870-549-0189

Dylan Bowles, OMGC

City of Osceola

CODE ENFORCEMENT, BUILDING INSPECTION, and HOUSING REPORT 12/1/25

Ray Williams

Elizabeth Mosley

November 2025

Report: Code Enforcement & Building Inspection

Code Enforcement

Complaints for code violations reported and some are still being dealt with.

Violations listed on separate page.

Building Inspection

The Building Inspection and permit department have a total of ten (10) new permits issued. We have issued (0) commercial building permits, (1) residential building permits, (3) HVAC permit, (3) electrical permits, (3) plumbing permits, (0) sign permits (6) Privilege license issued in November.

Inspections continue on the Osceola Aquatic Center.

Permits, Codes, and Inspection information are located on the city website
www.OsceolaArkansas.com.

NOVEMBER CODE VIOLATION SUMMARY

DATE OF VIOLATION	PROPERTY ADDRESS	TENANT/OWNER	COMPLETION DATE	RESULTS
11/05/2025	2993 W KEISER	SMITH TIRE	A.S.A.P	completed
11/06/2025	219 E UNION	ATH ENTERPRISES LLC	11/16/2025	
11/06/2025	121 PARKWAY	ZHIONYELLE BROWN	11/16/2025	
11/06/2025	102 WATSON	SUMMER CALLIOTT	11/16/2025	
11/06/2025	312 ADAMS	EUGENE CHEW	11/16/2025	
11/06/2025	307 E LEE	DONNIE COOPER	11/16/2025	
11/06/2025	1500 RICHARD PREWITT	CYRO INDUSTRIES	11/16/2025	IN COMPLIANCE
11/07/2025	301 ADAMS	CANDAYSIA HARRIS	11/17/2025	
11/07/2025	219 WATSON	HOPE HAYMOND	11/17/2025	
11/07/2025	602 S ERMAN	LIZA LOGAN	11/17/2025	
11/07/2025	623 CHILDRESS	ALFRED MCFARLAND	11/17/2025	
11/07/2025	109 PIN OAK	MICHAEL PARKER	11/17/2025	
11/07/2025	126 OAKSHIRE	GLORIA PERRY	11/17/2025	IN COMPLIANCE
11/07/2025	4010 N PEARL	CYRUS REYES	11/17/2025	
11/14/2025	505 & 511 E BARD	AMMAR ASSAKAF	11/24/2025	
11/14/2025	100 ROSELAWN	ALEXIS CARUTHERS	11/24/2025	IN COMPLIANCE
11/14/2025	324 N OAK	IXON DOMUS INC	12/01/2025	
11/14/2025	148 W CIRCLE	MICHAEL/THELMA JOPLIN	11/24/2025	
11/14/2025	735 W JOHNSON	TERESA LETTERMAN	11/24/2025	
11/14/2025	816 W UNION	PATRICIA MAHAN	11/24/2025	EXTENSION GRANTED
11/14/2025	414 BOWEN	MICHELLE WILLIAMS	11/24/2025	NOT SECURED
11/17/2025	421 POPLAR	HENRIETTA CHERRY	12/15/2025	
11/17/2025	412 W LEE	DEBORAH DAVIS	12/15/2025	
11/17/2025	406 W LEE	LEROY GILES	12/15/2025	
11/17/2025	109 WATSON	KENFERNY WILLIAMS	12/15/2025	
11/17/2025	405 CENTER	RAY WOODSON	12/15/2025	

PROPERTIES BROUGHT INTO COMPLIANCE DURING THE MONTH OF NOVEMBER

306 N PEARL, 1500 RICHARD PREWITT, 2993 W KEISER, 126 OAKSHIRE, AND 100 ROSELAWN. THERE WAS 1 EXTENSION GRANTED AND THE REST ARE STILL IN PROGRESS AND POSSIBLE CITATIONS WILL BE ISSUED OUT NEXT MONTH FOR NON-COMPLIANCE.

Osceola Street & Sanitation Department

Report for 2025

City Council Meeting: 12-15-25

From: Ed Richardson

Subject: Daily Operations

November Updates

Street, Sanitation, Compose, Mosquito Control, Recycling Department Update

Sanitation department: Sanitation Department daily operation is doing well. We didn't have any major mechanical issues for the month of November. Sanitation Department will work December 26th picking up trash throughout the entire city.

Street Department: All repairs to the knuckle boom truck has been completed. The old sweeper will up and running in December. Both leaf vac machines are working, and we're working extremely hard on cleaning our streets of leaves.

Ditches & Storm Drain: We're still working on cleaning our ditches and storm drains.

Potholes: Potholes are still one of our major priorities throughout the city, and we will continue to improve our streets. If you see any concerns please don't hesitate to give me a call.

Compose – Composing is starting to fill up, so in the upcoming months I will be working on a plan of how we can possibly address this concern.

Stan Williams Cleanup Crew - Mr. Williams team will focus heavily on the cleanliness of streets throughout the city. His focus will also be on the Keiser ditch the city ditches and making sure the city is free of litter. He's also cleans up city hall parking lot and downtown.

Mosquito & Bird Control - Vector has done a good job controlling our mosquitoes throughout the city. If you have any questions, are concerns, please contact me.

Thank You,

Ed Richardson – Superintendent

Street, Sanitation, MRF & Mosquito Control Departments, Recycling

Resolution No: _____

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: _____

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

Section 1. 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						2024 Actual	2025 Budget	2026 Budget	
		2023 Actual	2024 Actual	2025 Budget	2026 BUDGET	% CHANGE			\$ CHANGE						
						23-24	24-25	25-26	23-24	24-25	25-26				
REVENUES		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
300	SALES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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		765,183	696,370	784,000	880,000	-9%	13%	12%	-	(68,813)	87,630	96,000	696,370	784,000	880,000
400	SALARIES	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	18,816	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						2024 Actual	2025 Budget	2026 Budget	
		2023	2024	2025	2026	% CHANGE			\$ CHANGE						
		Actual	Actual	BUDGET	BUDGET	23-24	24-25	25-26	23-24	24-25	25-26				
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	6,885	
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						2024 Actual	2025 Budget	2026 Budget
		2023 Actual	2024 Actual	2025 BUDGET	2026 BUDGET	% CHANGE			\$ CHANGE					
						23-24	24-25	25-26	23-24	24-25	25-26			
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						2024 Actual	2025 Budget	2026 Budget
		2023	2024	2025	2026	% CHANGE			\$ CHANGE					
		Actual	Actual	BUDGET	BUDGET	23-24	24-25	25-26	23-24	24-25	25-26			
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)	1,097,745.20	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	29,766	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 ORDINANCES & 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	178,034	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

Administrative Department		HISTORICAL				FORECAST		TREND						2024 Actual	2025 Budget	2026 Budget
		2023 Actual	2024 Actual	2025 BUDGET	2026 BUDGET	% CHANGE			\$ CHANGE							
						23-24	24-25	25-26	23-24	24-25	25-26					
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 SUTHORITY	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 PROCEEDS	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	18,722	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	-	-		
886	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 GARRYOVER - PROPRTY	-	-	-	-	-	-	-	-	-	-	-	-	-		
	HAIL DAMAGE GARRYOVER - VEHICLE	-	-	-	-	-	-	-	-	-	-	-	-	-		
	HAIL DAMAGE GARRYOVER - 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%	(92,009)	977,224	(161,924)	5,490,241	6,467,465	6,305,541		

Dr. [Signature]

City of Osceola
2026 Budget
Police Department

		HISTORICAL		FORECAST	FORECAST	TREND						2024 Actual	2025 Budget	2026 Budget
		2023 Actual	2024 Actual	2025 BUDGET	2026 BUDGET	% CHANGE			\$ CHANGE					
						23-24	24-25	25-26	23-24	24-25	25-26			
REVENUES														
335	FINES AND FOREFEITURES	455,177	422,824	400,000	400,000	-7%	-5%	0%	(32,353)	(22,824)	-	422,824	400,000	400,000
337	OPD RECEIPTS	-	-	2,000	62,000	-	-	3000%	-	2,000	60,000	-	2,000	62,000
338	JAIL RECEIPTS	50,232	2,665	50,000	50,000	-95%	1776%	0%	(47,567)	47,335	-	2,665	50,000	50,000
396	GRANT INCOME	130,430	16,871	-	-	-87%	-	-	(113,559)	(16,871)	-	16,871	-	-
TOTAL REVENUES		635,839	442,360	452,000	512,000	-30%	2%	13%	(193,479)	9,640	60,000	442,360	452,000	512,000
EXPENDITURES														
400	SALARIES	1,681,035	1,833,396	2,002,500	2,332,519	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	(219,073)	(135,159)	(60,000)	-	-38%	-56%	-	83,914	75,159	60,000	(135,159)	(60,000)	-
426	AUXILIARY POLICE	1,051	2,493	2,000	2,000	137%	-20%	0%	1,442	(493)	-	2,493	2,000	2,000
502	PAYROLL TAX	122,403	135,955	160,200	186,601	11%	18%	16%	13,552	24,245	26,401	135,955	160,200	186,601
503	GROUP INSURANCE	98,613	96,578	135,000	162,000	-2%	40%	20%	(2,035)	38,422	27,000	96,578	135,000	162,000
504	PENSION EXPENSE	202,539	229,518	215,000	230,000	13%	-6%	7%	26,979	(14,518)	15,000	229,518	215,000	230,000
510	TRAVEL & TRAINING EXPENSE	7,346	22,030	20,000	20,000	200%	-9%	0%	14,684	(2,030)	-	22,030	20,000	20,000
515	SAFETY SUPPLIES	1,802	387	-	-	-79%	-	-	(1,415)	(387)	-	387	-	-
550	EMPLOYEE RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
580	UNIFORM EXPENSE	18,796	32,552	20,000	20,000	73%	-39%	0%	13,756	(12,552)	-	32,552	20,000	20,000
581	UNIFORM LAUNDRY	448	645	-	-	44%	-	-	197	(645)	-	645	-	-
601	MATERIALS AND SUPPLIES	48,536	47,314	55,000	50,000	-3%	16%	-9%	(1,222)	7,686	(5,000)	47,314	55,000	50,000
610	TELEPHONE	31,338	41,921	35,000	32,000	34%	-17%	-9%	10,583	(6,921)	(3,000)	41,921	35,000	32,000
619	BUILDING EXPENSE	2,409	1,456	250,000	75,000	-40%	17070%	-70%	(953)	248,544	(175,000)	1,456	250,000	75,000
620	UTILITIES	9,261	16,921	7,500	17,000	83%	-56%	127%	7,660	(9,421)	9,500	16,921	7,500	17,000
630	INSURANCE	56,172	48,432	30,000	15,000	-14%	-38%	-50%	(7,740)	(18,432)	(15,000)	48,432	30,000	15,000
640	DUES, MBRSHPS & SUBSCRIPTIONS	16,711	155,832	110,000	110,000	833%	-29%	0%	139,121	(45,832)	-	155,832	110,000	110,000
648	IMMUNIZATIONS & PHYSICALS	4,431	1,949	5,000	5,000	-56%	157%	0%	(2,482)	3,051	-	1,949	5,000	5,000
650	REPAIRS & MAINTENANCE - VEH & EQ	39,146	18,975	60,000	22,000	-52%	216%	-63%	(20,171)	41,025	(38,000)	18,975	60,000	22,000
651	OPERATING EXPENSES - VEHICLES	96,477	112,204	55,000	100,000	16%	-51%	82%	15,727	(57,204)	45,000	112,204	55,000	100,000
686	EQUIPMENT RENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-
700	EQUIPMENT PURCHASES	373,694	414,300	230,000	50,000	11%	-44%	-78%	40,606	(184,300)	(180,000)	414,300	230,000	50,000
890	GRANT EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
860	Consulting Services	-	-	30,000	-	-	-	-	-	-	-	-	30,000	-
899	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		2,593,135	3,077,699	3,362,200	3,429,120	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		2,593,135	3,077,699	3,362,200	3,429,120	19%	9%	2%	484,564	284,501	66,920	3,077,699	3,362,200	3,429,120
TOTAL POLICE DEPARTMENT		(1,957,296)	(2,635,339)	(2,910,200)	(2,917,120)	35%	10%	0%	(678,043)	(274,861)	(6,920)	(2,635,339)	(2,910,200)	(2,917,120)

*Employees
25 Element
33 - budget*

City of Osceola
2026 Budget
Fire Department

		HISTORICAL		FORECAST	FORECAST	TREND						2024 Actual	2025 Budget	2026 Budget
		2023 Actual	2024 Actual	2025 BUDGET	2026 BUDGET	% CHANGE			\$ CHANGE					
						23-24	24-25	25-26	23-24	24-25	25-26			
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 equipment requested by chief.

City of Osceola
2026 Budget
Parks and Recreation Department

		HISTORICAL		FORECAST	FORECAST	TREND						2024 Actual	2025 Budget	2026 Budget
		2023 Actual	2024 Actual	2025 BUDGET	2026 BUDGET	% CHANGE			\$ CHANGE					
						23-24	24-25	25-26	23-24	24-25	25-26			
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
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
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)

fireworks

284,780

7

City of Osceola
2026 Budget
Municipal Court Department

		HISTORICAL		FORECAST	FORECAST	TREND						2024 Actual	2025 Budget	2026 Budget
		2023	2024	2025	2026	% CHANGE			\$ CHANGE					
		Actual	Actual	BUDGET	BUDGET	23-24	24-25	25-26	23-24	24-25	25-26			
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)

City of Osceola
2026 Budget
Jail Department

Jail Department		HISTORICAL		FORECAST	FORECAST	TREND						2024 Actual	2025 Budget	2026 Budget
		2023	2024	2025	2026	% CHANGE			\$ CHANGE					
		Actual	Actual	BUDGET	BUDGET	23-24	24-25	25-26	23-24	24-25	25-26			
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						2024 Actual	2025 Budget	2026 Budget
		2023 Actual	2024 Actual	2025 BUDGET	2026 BUDGET	% CHANGE			\$ CHANGE					
						23-24	24-25	25-26	23-24	24-25	25-26			
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						2024 Actual	2025 Budget	2026 Budget
		2023 Actual	2024 Actual	2025 BUDGET	2026 BUDGET	% CHANGE			\$ CHANGE					
						23-24	24-25	25-26	23-24	24-25	25-26			
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						2024 Actual	2025 Budget	2026 Budget
		2023	2024	2025	2026	% CHANGE			\$ CHANGE					
		Actual	Actual	BUDGET	BUDGET	23-24	24-25	25-26	23-24	24-25	25-26			
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	-	164,580
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	-
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	620	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						2024 Actual	2025 Budget	2026 Budget
	2023 Actual	2024 Actual	2025 BUDGET	2026 BUDGET	% CHANGE			\$ CHANGE					
					23-24	24-25	25-26	23-24	24-25	25-26			
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						2024 Actual	2025 Budget	2026 Budget
		2023 Actual	2024 Actual	2025 BUDGET	2026 BUDGET	% CHANGE			\$ CHANGE					
						23-24	24-25	25-26	23-24	24-25	25-26			
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	IMMUNIZACTIONS & PHYSICALS	-	-	-	-	-	-	-	-	-	-	-	-	0
650	REPAIRS & MAINTENANCE - 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		TREND			2024 Actual	2025 Budget	2026 Budget	
		2023 Actual	2024 Actual	2025 BUDGET	2026 BUDGET	% CHANGE			\$ CHANGE					
						23-24	24-25	25-26	23-24	24-25				25-26
REVENUES						3%	-4%	0%	3,732	(4,955)	-	119,955	115,000	115,000
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	-	-	-	-	-	-	-	-	-
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						2024 Actual	2025 Budget	2026 Budget
		2023	2024	2025	2026	% CHANGE			\$ CHANGE					
		ACTUAL	ACTUAL	BUDGET	BUDGET	23-24	24-25	25-26	23-24	24-25	25-26			
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						2024 Actual	2025 Budget	2026 Budget
		2023	2024	2025	2026	% CHANGE			\$ CHANGE					
		Actual	Actual	BUDGET	BUDGET	23-24	24-25	25-26	23-24	24-25	25-26			
REVENUES														
322	DEBRIS REMOVAL	-	-	-	-	-	-	-	-	-	-	-	-	-
385	SALES OF EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
386	STREET REVENUE TURNBACK	-	-	-	-	-	-	-	-	-	-	-	-	-
387	MILLAGE TAX ALLOCATION	-	-	-	-	-	-	-	-	-	-	-	-	-
390	INTEREST INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-
395	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-
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						2024 Actual	2025 Budget	2026 Budget
		2023 Actual	2024 Actual	2025 BUDGET	2026 BUDGET	% CHANGE			\$ CHANGE					
						23-24	24-25	25-26	23-24	24-25	25-26			
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 2024

City of Osceola
2026 Budget
Consolidated Summary

	HISTORICAL		FORECAST	FORECAST		TREND				TREND				INFO	INFO
	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET		% CHANGE				\$ CHANGE				2025 BUDGET	2025 2026
						23-24	24-25	25-26		23-24	24-25	25-26			
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 accrued 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 splash 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.

RESOLUTION 2025-_____

**A RESOLUTION AUTHORIZING THE ISSUANCE OF AN IRREVOCABLE LETTER
OF CREDIT FOR THE CITY OF OSCEOLA, ARKANSAS**

WHEREAS, the Mayor and City Council, acting for and on behalf of the citizens of Osceola, Arkansas, have determined that there is a need for the City of Osceola to obtain an irrevocable letter of credit in the amount of one million dollars (\$1,000,000.00); and

WHEREAS, section eleven of the Agreement for Electric Service between Mississippi County Electric Cooperative and the City of Osceola, Arkansas will allow the City of Osceola to provide an acceptable irrevocable letter of credit in lieu of a deposit as here-to-described:

11. Deposit.

Osceola shall deposit with MCEC an amount equal to the estimated average monthly bill from MCEC. Deposit shall be made upon effective date of the Agreement. As an alternative, Osceola may provide an acceptable irrevocable Letter of credit in lieu of a deposit. The irrevocable letter of credit is subject to the approval of MCEC as to form, content, and provider based on the sole judgment of MCEC as to sustainability.

WHEREAS, the City of Osceola sought out to local banks to issue a letter of credit in the amount of \$1,000,000.00, and Cross Bank has offered to issue the letter of credit for an annual fee amount of \$12,500, representing the lowest fee proposal received ; and

WHEREAS, the irrevocable letter of credit will be secured by a pledge of surplus utility system revenues.

THEREFORE, BE IT RESOLVED, that the Mayor of the City of Osceola and City Clerk/Treasurer are hereby authorized to extend and execute the letter of credit, security documents, and all other documents necessary and incidental thereto as required by Cross Bank, and all such actions are hereby approved by the City Council of the City of Osceola.

Adopted and approved this 15th day of December, 2025 by the City Council of the City of Osceola.

Joe Harris Jr.

Mayor

Jessica Griffin

City Clerk



CROSS BANK

December 4, 2025

City of Osceola
303 W Hale Ave,
Osceola, AR 72370

Dear Honorable City Council Members:

On behalf of everyone at Cross Bank we would like to build on the relationships we've had with the City of Osceola. We would like to provide an unsecured one-year irrevocable letter of credit for the amount of one million dollars (\$1,000,000.00) to the City of Osceola, Arkansas to be used in lieu of a deposit to the Mississippi County Electric Cooperative. For this service we propose a fee of 1.2%, which comes to \$12,500.00. The fee will be due at signing. I would like to thank you for allowing us to provide our services to the City of Osceola throughout years and I hope we can continue to serve the City of Osceola. We are proud of our personal and friendly service and I sincerely hope that your experience with us has been a pleasant one.

We want your relationship with Cross Bank to be the best possible and if you have any questions or if you ever encounter a problem with our products or services, please do not hesitate to contact me or any of my co-workers.

We strive to give you the high level of service you deserve and we appreciate the trust you have placed in us. We know that you have a choice when it comes to banking and we are glad that you have chosen Cross Bank through the years

Sincerely,

Justin E. Cissell

Assistant Vice President/Loan Officer

750 W. Keiser Ave.

P. O. Box 688 Osceola, AR 72370

O: (870) 563-3232 NMLS #73365

justin.cissell@mycrossbank.com

Harbans Mangat

From: Taylor Lucius <tlucius@fnbea.com>
Sent: Monday, November 24, 2025 2:51 PM
To: Harbans Mangat
Subject: Letter of Credit

Good afternoon!

I am submitting our offer for the letter of credit for OMLP. First National Bank of Eastern Arkansas would like to submit our same offer as last year. A 1.5% fee (\$15,000) for the letter of credit. Please let me know if you have any questions. I hope you all have a very Happy Thanksgiving!

Thank you,

Taylor Lucius

Assistant Vice President

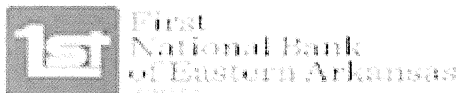
NMLS# 2337458

First National Bank of Eastern Arkansas

1460 W Keiser Ave

Osceola, AR 72370

Phone: (870)622-0400



NOTICE: This electronic mail message and any files transmitted with it are intended exclusively for the individual or entity to which it is addressed. The message, together with any attachment, may contain confidential and/or privileged information. Any unauthorized review, use, printing, saving, copying, disclosure or distribution is strictly prohibited. If you have received this message in error, please immediately advise the sender by reply email and delete all copies.

Harbans Mangat

From: Samantha Blanchard <sam.blanchard@cadencebank.com>
Sent: Thursday, December 4, 2025 11:05 AM
To: Harbans Mangat
Subject: Fw: Letter of Credit fee schedule

Harbans, below is the information you inquired about.

Thank you!

Samantha Blanchard

Branch Manager/VP

NMLS ID 1697880

Cadence Bank

749 West Keiser Ave. Osceola AR. 72370

Branch: 870-563-2265 Office:870-576-4232

From: Jake A. Bland <jake.bland@cadencebank.com>
Sent: Thursday, December 4, 2025 11:02 AM
To: Samantha Blanchard <sam.blanchard@cadencebank.com>
Subject: Re: Letter of Credit fee schedule

Thank you for inquiring about a Standby Letter of Credit with Cadence Bank. The fees are slightly different depending on if the proposal is secured with collateral or unsecured. If secured, it is typical to pledge a CD or other Cadence deposit account for the duration of the LOC. Other forms of collateral can also be considered. One year or less is a typical maturity.

I have included our fee schedule below which includes both secured and unsecured options.

- Secured – 100% cash secured: 1.00% per annum with a minimum of \$250.00
- Secured – Non-cash secured: 1.25% per annum with a minimum of \$250.00
- Unsecured or secured outside of General Loan Policy margin requirements: 1.50% per annum with a minimum of \$250.00

Application or Amendment Fee:	\$200.00
Document Examination & Drawing Fee:	\$100.00 per draw
Transfer/Assignment Fee:	\$200.00

RESOLUTION _____

**A RESOLUTION AUTHORIZING THE SUBMISSION OF A PETITION
FOR ANNEXATION FOR CERTAIN REAL ESTATE OWNED BY THE
CITY OF OSCEOLA, ARKANSAS LOCATED AT 1425 OHLENDORF
ROAD AND FOR OTHER PURPOSES**

WHEREAS, on or about November of 2002, the City of Osceola, Arkansas (the "City") acquired certain real property located from Fruit of the Loom Arkansas, Inc. located at 1425 Ohlendorf Road, Osceola, Arkansas 72370 ("Premises"); and

WHEREAS, the Premises: (a) are 100% owned by the City; (b) are contiguous to the City; (c) upon annexation, will receive a full suite of services from the City including without limitation: electric, water, wastewater, solid waste disposal, police protection, and fire protection; and

WHEREAS, annexation will not result in the creation of an unincorporated enclave; and

WHEREAS, the City, as owner of the Premises, desires to annex the Premises and has the authority to submit a petition for annexation to the Mississippi County Judge which shall be approved within fifteen days, if complete.

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

Section 1. The Mayor and City Clerk are hereby authorized to execute such documents and take such actions as may be deemed necessary or advisable to petition the Mississippi County Judge under Ark. Code Ann. § 14-40-609 for the annexation of the Premises described in the preceding recital clauses.

Section 2. This resolution shall be effective from and after the date of passage.

PASSED and APPROVED this _____ day of December, 2025.

APPROVED: _____
Mayor Joe Harris, Jr.

ATTEST: _____
Jessica Griffin, City Clerk

West's Arkansas Code Annotated

Title 14. Local Government (Refs & Annos)

Subtitle 3. Municipal Government (Chapters 36 to 69)

Chapter 40. Annexation, Consolidation, and Detachment by Municipalities

Subchapter 6. Annexation Proceedings by Adjoining Landowners

A.C.A. § 14-40-609

§ 14-40-609. Annexation by one hundred percent (100%) petition--Definition

Currentness

(a) As used in this section, "city or town" means:

(1) A city of the first class;

(2) A city of the second class; and

(3) An incorporated town.

(b)(1) Individuals who own property in a county that is contiguous to a city or town may petition the governing body of the city or town to annex the property that is contiguous to the city or town.

(2) The petition under subdivision (b)(1) of this section shall:

(A) Be in writing;

(B) Contain an attestation signed before a notary or notaries by the property owner or owners of the relevant property or properties confirming the desire to be annexed;

(C) Contain an accurate description of the relevant property or properties;

(D) Contain a letter or title opinion from a certified abstractor or title company verifying that the petitioners are all owners of record of the relevant property or properties;

(E) Contain a letter or verification from a certified surveyor or engineer verifying that the relevant property or properties are contiguous with the annexing city or town and that no enclaves will be created if the property or properties are accepted by the city or town; and

(F) Include a schedule of services of the annexing city or town that will be extended to the area within three (3) years after the date the annexation becomes final.

(3) The petition shall be filed with the county assessor and the county clerk, and within fifteen (15) business days of the filing, the county assessor and the county clerk shall verify that the petition meets the requirements of subdivision (b)(2) of this section.

(c)(1) Upon completion of the requirements under subsection (b) of this section, the county clerk shall present the petition and records of the matter to the county judge who shall review the petition and records for accuracy.

(2) Within fifteen (15) days of the receipt of the petition and records, the county judge shall:

(A) Review the petition and records for completeness and accuracy;

(B) Determine that no enclaves will be created by the annexation;

(C) Confirm that the petition contains a schedule of services;

(D) Issue an order articulating the findings under subdivisions (c)(2)(A)-(C) of this section and forward the petition and order to the contiguous city or town; and

(E) Require at his or her discretion that the city or town annex dedicated public roads and rights of way abutting or traversing the property to be annexed.

(d)(1)(A) By ordinance or resolution, the city or town may grant the petition and accept the property for annexation to the city or town.

(B) The city or town is not required to grant the petition and accept the property petitioned to be annexed.

(2) The ordinance or resolution shall contain an accurate description of the property to be annexed.

(3)(A) If the governing body of the city or town accepts the contiguous property, the clerk or recorder of the city or town shall certify and send one (1) copy of the plat of the annexed property and one (1) copy of the ordinance or resolution of the governing body of the city or town to the county clerk.

(B)(i) The county clerk shall forward a copy of each document received under subdivision (d)(3)(A) of this section to the county judge.

RESOLUTION _____

A RESOLUTION AUTHORIZING THE MAYOR AND CITY CLERK TO EXECUTE A CONTRACT TO SELL CERTAIN REAL ESTATE LOCATED AT 1425 OHLENDORF ROAD; AND FOR OTHER PURPOSES

WHEREAS, on or about November of 2002, the City of Osceola, Arkansas (the “City”) acquired certain real property located from Fruit of the Loom Arkansas, Inc. located at 1425 Ohlendorf Road, Osceola, Arkansas 72370 (“Premises”); and

WHEREAS, on or about December 15, 2021, the City leased the Premises to 1425 Ohlendorf Road, LLC; and

WHEREAS, the City has received an offer to purchase the Premises for \$2,300,000 in its present condition; and

WHEREAS, under Ark. Code Ann. § 14-54-302(a)(1), the City has plenary authority to dispose of any real property interest that is owned or controlled by the City.

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

Section 1. The Mayor and City Clerk are hereby authorized to execute an agreement to sell the property located 1425 Ohlendorf Road, Osceola, Arkansas 72370 (the “Premises”) less and except such parts thereof that may be deemed by the Mayor to be useful to the City, for an amount not less than \$2,300,000. The Mayor and City Clerk are further authorized to execute such deeds and documents as may be deemed necessary or advisable to complete the sale contemplated by this resolution.

Section 2. The authority granted by this resolution: (1) is premised on the annexation of the Premises to the City, (2) is not restricted to a particular buyer, and (3) does not restrict the Mayor from seeking or accepting a higher price for the Premise.

Section 3. The provisions of this Resolution are hereby declared to be severable and if any section, phrase, or provision shall be declared or held invalid, such invalidity shall not affect the remainder of the sections, phrases, or provisions.

Section 4. This resolution shall be effective from and after the date of passage.

PASSED and APPROVED this _____ day of December, 2025.

APPROVED: _____
Mayor Joe Harris, Jr.

ATTEST: _____
Jessica Griffin, City Clerk

ORDINANCE _____

**AN ORDINANCE AUTHORIZING THE EXECUTION OF THE INDEPENDENCE
COMBINED CYCLE GAS PLANT OWNERSHIP AGREEMENT; DECLARING
AN EMERGENCY; AND FOR OTHER PURPOSES.**

WHEREAS, the City of Osceola, Arkansas (the “City”) owns and operates a municipal utility to furnish services for the benefit of the residents, businesses, and others as it has for over 110 years; and

WHEREAS, as requested by the City and authorized by Order No. 11 of Docket No. U-2903 (renumbered as 77-003-U) issued on January 4, 1980 by the Arkansas Public Service Commission, the City acquired a one-half of one percent (0.5%) undivided interest in the Independence Steam Electric Station (“Independence”); and

WHEREAS, Independence must cease burning coal by December 31, 2030, based on an order issued by the United States District Court of the Eastern District of Arkansas; and

WHEREAS, the other municipal owners (Jonesboro City Water and Light, the City of Conway, Arkansas, and the City of West Memphis, Arkansas) and cooperative owner (AECC) of Independence plan to construct a new combined-cycle natural gas plant to be located on excess land at Independence (“Replacement Generator”); and

WHEREAS, the City is authorized under Ark. Code Ann. § 14-202-103(a) to acquire, construct, reconstruct, enlarge, equip, operate, and maintain an interest in a project such as the Replacement Generator, jointly with one (1) or more municipalities, persons, or public utilities; and

WHEREAS, the officers, agents, and employees of the City Water and Light Plant of Jonesboro, West Memphis Utilities, and Conway Corporation have extensively negotiated with other participants to develop an ownership agreement to describe the rights and obligations of the City related to the Replacement Generator; and

WHEREAS, the City finds that the ownership agreement is favorable to the City as it:

- Fully preserves and utilizes the City’s legacy development rights;
- Fairly allocates costs and risks of development;
- Supports long-term affordability and stability of utility services; and
- Offers additional opportunities to negotiate ownership of Independence.

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

Section 1. Nature of Agreement. The City Council acknowledges that the Independence Combined Cycle Gas Plant contemplated by the ownership agreement attached as Exhibit A is a “major utility facility” as defined in Ark. Code Ann. § 14-202-102(8) that is being developed in conjunction with other municipalities and public utilities as described in Ark. Code Ann. § 14-202-103(a). Accordingly, the City hereby exercises its rights and exemptions described in Ark. Code Ann. § 14-202-123 regarding the development of the Independence Combined Cycle Gas Plant and matters related thereto.

Section 2. Independence Combined Cycle Gas Plant Ownership Agreement. The City Council hereby authorizes the Mayor to execute and deliver on behalf of the City of Osceola, Arkansas a document that is substantially similar in form and content to the Independence Combined Cycle Gas Plant Ownership Agreement that is attached hereto as Exhibit A and incorporated herein as if set forth word for word.

Section 3. Attestation and Filing of Agreements. The City Clerk is hereby authorized to execute the Independence Combined Cycle Gas Plant Ownership Agreement for the sole purpose of attesting to the signature and authority of the Mayor. The Independence Combined Cycle Gas Plant Ownership Agreement shall not be publicized but shall be filed in the Office of the City Clerk.

Section 4. Severability. The provisions of this ordinance are declared to be severable, and if any section, phrase or provision shall be declared to be invalid for any reason, such declaration shall not affect the validity of the remainder of the sections, phrases and provisions

Section 5. Conflicts Repealed. All ordinances, resolutions and parts thereof in conflict herewith are hereby repealed to the extent of the conflict.

Section 6. Nature of Ordinance. The City Council hereby finds that this ordinance authorizes the execution of a specific document related to the development of a Combined Cycle Gas Plant. While this ordinance is not of a general or permanent nature, the procedures used by the City Council when adopting this ordinance that reflect those used in the adoption of an ordinance of a general or permanent nature are for convenience only and shall not be used to infer that this ordinance is of a general or permanent nature.

Section 7. Emergency Clause. That the City Council hereby finds that the development of new electric generation assets to replace the Independence Steam Electric Station is a time-consuming process that is critical to the management of energy prices for residents, businesses, and other within the City of Osceola, Arkansas. Therefore, this ordinance being necessary for the immediate protection of the health, safety, and welfare of the citizens of Osceola, Arkansas, an emergency is hereby declared to exist and this ordinance shall be in full force and effect from and after its passage.

PASSED AND APPROVED this _____ day of December, 2025.

APPROVED: _____
Mayor Joe Harris, Jr.

ATTEST: _____
Jessica Griffin, City Clerk

Independence Combined Cycle Gas Plant Ownership Agreement

Key Points

This agreement ...

- Has been signed by AECC, Jonesboro, Conway, and West Memphis
- Preserves Osceola's future development rights for a new plant at Independence (0.5% ownership)
- Changes project development responsibility from Entergy Arkansas LLC to the Arkansas Electric Cooperative Corporation ("AECC")
- Partially shifts Osceola's use of coal to natural gas
- Shares costs of development based on percentage of ownership with electric cooperatives and other municipal utilities without profit or mark-up
- Affords Osceola time to issue bonds to participate in the plant
- Includes an "off-ramp" to monetize Osceola's future development rights and decommissioning obligations at Independence
- Ensures Osceola's the right to audit plant expenses
- Provides reasonable assurances of operation for 30 years
- Leverages existing contracts between AECC and certain suppliers and EPC contractors
- Productively utilizes rights at Independence to ensure replacement generation is available when needed

<p>IMPORTANT: To preserve these rights, the Ownership Agreement must be signed by December 20, 2025.</p>

Requested action: Authorize execution by Mayor of Agreement in substantially similar form and content as currently prepared.

**INDEPENDENCE COMBINED CYCLE GAS PLANT
OWNERSHIP AGREEMENT**

by and among

ARKANSAS ELECTRIC COOPERATIVE CORPORATION

and

CITY WATER AND LIGHT PLANT OF THE CITY OF JONESBORO

and

THE CITY OF CONWAY, ARKANSAS with CONWAY CORPORATION

and

EAST TEXAS ELECTRIC COOPERATIVE, INC.

and

THE CITY OF WEST MEMPHIS, ARKANSAS

and

THE CITY OF OSCEOLA, ARKANSAS

TABLE OF CONTENTS

	<u>Page</u>
Article 1. DEFINITIONS	2
Section 1.1 Definition of CCGP	3
Section 1.2 Agreed Initial Value	3
Section 1.3 Cost of Construction	3
Section 1.4 Investment	3
Section 1.5 Uniform System of Accounts	3
Section 1.6 Cost of Money	3
Section 1.7 Construction Budget	3
Section 1.8 Commercial Operation Date	4
Section 1.9 Force Majeure	4
Section 1.10 Project Manager	4
Section 1.11 Ownership Share	4
Section 1.12 Preemptive Rights	4
Section 1.13 Extraordinary Closure Event	5
Article 2. ADDITIONAL AGREEMENTS	5
Article 3. PAYMENTS BY PARTICIPANTS	5
Section 3.1 Pro-rata Payment	5
Section 3.2 From Effective Date to Commercial Operation	6
Section 3.3 After Commercial Operation	6
Section 3.4 Non-Payment by Participants	6
Section 3.5 Financial Obligations of Participants	7
Article 4. DEVELOPMENT, CONSTRUCTION AND TESTING	7
Section 4.1 Authorization	7
Section 4.2 Responsibility for Construction	7
Section 4.3 Agency	7
Section 4.4 No Liability	8
Section 4.5 Liability to Third Parties	9
Article 5. INSPECTION AND AUDIT OF RECORDS	9
Section 5.1 Inspection and Audit	9
Article 6. INABILITY TO FINANCE	10
Section 6.1 Sole Remedy for Failure to Make Advance	10
Section 6.2 Advance of Additional Funds by Non-Defaulting Parties.	10
Section 6.3 Cure of Inability to Finance.	10
Article 7. TAXES AND INSURANCE	11
Section 7.1 Taxes	11
Section 7.2 Insurance	11
Section 7.3 No Partnership	11
Section 7.4 Tax Credits	11
Article 8. REPRESENTATIONS AND WARRANTIES	12
Section 8.1 Certain Representations and Warranties by AECC	12
Section 8.2 Certain Representations and Warranties by Jonesboro	12
Section 8.3 Certain Representations and Warranties by Conway	12
Section 8.4 Certain Representations and Warranties by ETEC	12

Section 8.5	Certain Representations and Warranties by West Memphis.....	13
Article 9.	CONDITIONS PRECEDENT	13
Section 9.1	Conditions Precedent to AECC Obligations hereunder	13
Section 9.2	Conditions Precedent to Participants Obligations hereunder	13
Section 9.3	Conditions Precedent to the Respective Obligations of AECC and Participants	14
Article 10.	CERTAIN AGREEMENTS	14
Section 10.1	Certain Agreements Between AECC and Participants.....	14
Section 10.2	No Adverse Distinction	14
Section 10.3	Approvals.....	14
Section 10.4	Operating and Marketing Agreement.	14
Section 10.5	Information	14
Section 10.6	Cooperation	15
Section 10.7	Damage to CCGP.....	15
Section 10.8	End of CCGP.....	15
Section 10.9	Revenue Notes, Bonds, and Municipal Tax Agreements	16
Section 10.10	Leverage Leasing of Certain Facilities	16
Section 10.11	Co-Ownership of Physical Point of Interconnection	16
Article 11.	ALIENATION AND ASSIGNMENT	17
Section 11.1	Alienation, Assignment & Ownership of Transfer	17
Section 11.2	Permitted Sales or Assignments	18
Article 12.	COMPLIANCE WITH SPECIFIC FEDERAL LAWS.....	19
Section 12.1	Environmental Impact	19
Section 12.2	Buy American.....	19
Section 12.3	Anti Kick-Backs	19
Section 12.4	Equal Opportunity Clause	19
Article 13.	GENERAL PROVISIONS.....	19
Section 13.1	No Delay	20
Section 13.2	Further Assurances	20
Section 13.3	Governing Law	20
Section 13.4	Section Headings not to Affect Meaning.....	20
Section 13.5	Time of Essence	20
Section 13.6	Amendments	20
Section 13.7	Successors and Assigns	20
Section 13.8	Counterparts; Effectiveness, Exclusion of Parties	20
Section 13.9	“As Is”	20
Section 13.10	Good Utility Practices	21
Section 13.11	Transfer of Ownership Shares	21
Section 13.12	ISES Closure Agreements	21
Section 13.13	Coal Agreements	21
Section 13.14	Notice.....	21

OWNERSHIP AGREEMENT

THIS OWNERSHIP AGREEMENT (“Agreement”), dated as of November 17, 2025 (the “Effective Date”), is made by and among ARKANSAS ELECTRIC COOPERATIVE CORPORATION (“AECC”), CITY WATER AND LIGHT PLANT OF THE CITY OF JONESBORO (“Jonesboro”), THE CITY OF CONWAY, ARKANSAS IN CONJUNCTION WITH ITS NONPROFIT INSTRUMENTALITY CONWAY CORPORATION (collectively “Conway”), EAST TEXAS ELECTRIC COOPERATIVE, INC. (“ETEC”), THE CITY OF WEST MEMPHIS, ARKANSAS (“West Memphis”), and THE CITY OF OSCEOLA, ARKANSAS (“Osceola”). The effectiveness of the Agreement and the exclusion of a party from this Agreement is subject to Section 13.8.

RECITALS:

WHEREAS, Jonesboro, Conway, ETEC, West Memphis, and Osceola are hereafter referred to at times as “Participants”. The terms “Participant” or “Participants” as used herein, whether in the singular or plural, shall in no instance be interpreted to create a joint obligation or duty but shall always mean each Participant with respect to its proportionate Ownership Share. The obligations and duties of Participants are distinct and several and not joint.

WHEREAS, AECC is an electric cooperative corporation engaged in the business of generating and transmitting electric power and energy for its member electric cooperatives in the State of Arkansas. Jonesboro is an Arkansas general consolidated public utility system improvement district, engaged in the business of generating and acquiring electric power and energy and distributing such power and energy to its customers. Conway Corporation is the nonprofit instrumentality of the City of Conway, Arkansas, a municipal corporation organized as a city of the first class under the laws of the State of Arkansas, that engages in the business of generating and acquiring electric power and energy and distributing such power and energy to its customers. References to Conway mean and include both the City of Conway, Arkansas and Conway Corporation. ETEC is an electric cooperative corporation engaged in the business of generating and transmitting electric power and energy for its member electric cooperatives in the State of Texas. West Memphis is a municipal corporation organized as a city of the first class under the laws of the State of Arkansas that operates a city-owned electric system and is engaged in the business of generating and acquiring electric power and energy and distributing such power and energy to its customers. Osceola is a municipal corporation organized as a city of the first class under the laws of the State of Arkansas that operates a city-owned electric system and is engaged in the business of generating and acquiring electric power and energy and distributing such power and energy to its customers.

WHEREAS, Entergy Arkansas, LLC and certain of its affiliates (the “Entergy Co-Owners”), AECC and the Participants are currently the co-owners of the Independence Steam Electric Station (“ISES”), a coal fired electric generation facility located at Newark, Independence County, Arkansas which includes the Land (as hereinafter defined).

WHEREAS, the ownership, operation and marketing of ISES and its output are governed by an existing ownership agreement, operating agreement and marketing agreement among the co-owners (the “Coal Agreements”).

WHEREAS, AECC, Jonesboro, Conway and West Memphis will acquire the Entergy Co-Owners' remaining interest in ISES on terms and conditions of definitive agreements among these parties to be closed no later than December 31, 2030 with the result that AECC and Participants will become the sole co-owners of ISES (the "Entergy Purchase Agreements").

WHEREAS, AECC and Participants, pursuant to the terms of this Agreement, intend to acquire, construct and jointly own an approximate 1500 megawatt ("MW") nominally rated combined-cycle gas turbine power plant located on the real property described in Exhibit A hereto that the parties intend will qualify as a "Replacement Generation Facility" for ISES as provided in the Midcontinent Independent System Operator ("MISO") Tariff.

NOW, THEREFORE, in consideration of the premises and the mutual agreements herein set forth, AECC and Participants hereby agree as follows:

ARTICLE 1. DEFINITIONS

Section 1.1 Definition of CCGP. The term "CCGP" shall mean the approximate 1500 MW nominally rated combined-cycle gas turbine power plant that includes without limitation the following, whether presently existing or owned by the parties or hereafter constructed or acquired:

1.1.1 Land. The land described in Exhibit A (such land, together with all such additional ownership interests in such land as may hereafter be acquired, and all other land or rights therein as may hereafter be acquired, the "Land");

1.1.2 Equipment. The gas turbine(s), the buildings housing the same, and the associated auxiliaries and equipment, all as more particularly described in Exhibit B;

1.1.3 Points of Interconnection. The existing ISES "Point of Interconnection" for Units 1 and 2 as defined in the ISES Generator Interconnection Agreement, including as modified to facilitate CCGP (the "POIs"). The Replacement Generation Facility for the existing ISES Unit 1 will be "CCGP Unit 1" and the Replacement Generation Facility for the existing ISES Unit 2 will be "CCGP Unit 2";

1.1.4 Materials and Supplies. Inventories of materials, supplies, spare parts, tools and equipment (exclusive of fuel) for use in connection with the operation and maintenance of CCGP;

1.1.5 Additions. Such additional land or rights therein as may be acquired, and such additional facilities and other similar tangible property as may be acquired, constructed, installed or replaced in connection with CCGP, including a lateral natural gas pipeline, natural gas compression at CCGP and other related fuel interconnection facilities, provided (1) that the cost of such additional land or rights therein or of such additional facilities or other similar tangible property shall be properly recordable in CCGP in accordance with the Uniform System of Accounts, and (2) that such additional land or rights therein or such additional facilities or other tangible property shall have been acquired, constructed, installed or replaced for the common use of AECC and Participants under and subject to the provisions of this Agreement; and

1.1.6 Intangible Assets. Any and all interconnection or environmental rights or privileges, or any other intangible right, privilege, property or interest necessary for the ownership or operation of CCGP on the Land, whether arising under law, contract or otherwise (the “Intangible Assets”).

Section 1.2 Agreed Initial Value. Agreed Initial Value shall mean the value of the Land and Intangible Assets as of the Effective Date, which the Participants agree is the sum of One Hundred Eighteen Million Six Hundred Eighty-Two Thousand Seven Hundred Sixty Dollars \$118,682,760 (such amount includes the full value of plant property that will be acquired pursuant to the Entergy Purchase Agreements).

Section 1.3 Cost of Construction. For purposes of this Agreement, “Cost of Construction” shall mean all costs in connection with the construction of CCGP, including the planning, design, licensing, acquisition, project management, construction, completion, renewal, addition, replacement or disposal of CCGP, or any portion of CCGP, which are properly recordable to CCGP in accordance with, and in appropriate accounts as set forth in the Uniform System of Accounts. Credits relating to Cost of Construction, including insurance proceeds, shall be applied to such costs as received. For sake of clarity, Cost of Construction shall not include Cost of Money, but Cost of Money may be included in the Initial Payment and in connection with late payments as provided herein.

Section 1.4 Investment. Each party’s “Investment” shall mean the sum of the Agreed Initial Value multiplied by such party’s Ownership Share plus additional amounts of Cost of Construction, including the portion of the Initial Payment attributable to Cost of Construction and not Cost of Money, actually paid by the party in accordance with the terms of this Agreement.

Section 1.5 Uniform System of Accounts. “Uniform System of Accounts” shall mean the United States Department of Agriculture – Rural Utilities Service (RUS) Uniform System of Accounts prescribed for RUS Electric Borrowers as set forth in 7 CFR Part 1767, or any subsequent amended or re-codified version thereto.

Section 1.6 Cost of Money. “Cost of Money” shall mean the amount computed for the Initial Payment and thereafter to the extent that an expense that constitutes Cost of Construction is paid by AECC and the Participant does not pay its Ownership Share within fifteen (15) days of the date a payment is due (an “Advance”), by applying on a compound basis the Cost of Money Rate to such Advance from the date of Advance to the date AECC receives payment for the Advance. The “Cost of Money Rate” is equal to the 30-year rate for Federal Financing Bank loans with quarterly payments as published by the U.S. Department of Agriculture (<https://www.rd.usda.gov/media/file/download/ffb-daily-rates.pdf>). Nothing herein shall require AECC to make any Advance, and each party intends to use its best efforts to pay its respective Ownership Share of Cost of Construction at the time payment to a third party is due to avoid any Cost of Money payments after the Initial Payment. In addition, nothing herein shall diminish or affect a party’s rights under Article 6.

Section 1.7 Construction Budget. The “Construction Budget” shall mean the initial budget attached hereto as Exhibit C with such increases and adjustments as are made pursuant to this Agreement.

Section 1.8 Commercial Operation Date. “Commercial Operation Date” shall mean the date upon which CCGP, or each individual Unit, has been released to MISO for operation.

Section 1.9 Force Majeure. The term “force majeure” as used herein, shall mean, without limitation, the following: acts of God; strikes, lockouts or other labor disturbances, acts of public enemies; orders of any kind of the government of the United States or of the State of Arkansas or any of their departments, agencies or officials (other than the failure to receive therefrom a proposed rates increase), or any civil or military authority pertaining to CCGP; insurrections; riots; extraordinary delay in transportation; extraordinary unforeseen soil conditions; shortages and delays of equipment, material and supplies; epidemics, pandemics; landslides; lightning; earthquakes; fire; hurricanes; tornadoes; storms; floods; washouts; war; civil disturbances; partial or entire failure of utilities; sabotage; restraints by courts or other governmental authority blight; famine; blockade; quarantine; or any other similar cause or event not reasonably within the control of AECC. AECC agrees, however, to remedy with all reasonable dispatch the cause or causes preventing AECC from carrying out its agreements.

1.9.1 AECC’s financial inability to complete construction of CCGP, the availability of an equivalent amount of more economical energy to AECC from other sources, or AECC’s not requiring the capacity and energy from CCGP shall not on its own constitute “force majeure” hereunder.

Section 1.10 Project Manager. Whenever in this Agreement the term “Project Manager” is used, it shall mean AECC.

Section 1.11 Ownership Share. The term “Ownership Share” shall mean each party’s ownership interest in the CCGP which shall initially be 74.935% with respect to AECC, 15% with respect to Jonesboro, 4% with respect to Conway, 3.565% with respect to ETEC, 2% with respect to West Memphis, and 0.5% with respect to Osceola (or as such Ownership Share may be adjusted from time to time pursuant to other provisions of this Agreement).

Section 1.12 Preemptive Rights. “Preemptive Rights” shall mean the following: in the event that a party fails or refuses to pay or advance its pro-rata share of funds including without limitation upon an Inability to Finance (each a “Defaulting Party”), the other parties including AECC (each a “Covering Party”) shall have the right to pay the funds owed by such Defaulting Party or Parties on a pro-rata basis based upon each Covering Party’s Ownership Share in relation to the other Covering Parties’ Ownership Share.

1.12.1 Each Covering Party shall have the additional right, but not the obligation, to offer to pay or advance any portion of the Defaulting Party’s share not covered by the other Covering Parties (the “Uncovered Portion”) in which event Uncovered Portion shall be paid by the Covering Parties exercising such additional right (each a “Second Level Covering Party”) on a pro-rata basis based upon each respective Second Level Covering Party’s Ownership Share in relation to the other Second Level Covering Parties’ Ownership Share.

1.12.2 Unless otherwise indicated herein, a party shall have twenty (20) days from the occurrence of the event giving rise to its right to exercise its Preemptive Rights to so exercise its Preemptive Rights.

1.12.3 Unless otherwise indicated herein, upon the exercise of Preemptive Rights by one or more parties and after the Cure Period expires, the Ownership Share of each party shall thereupon be immediately adjusted so that each party's Ownership Share shall be the same as its Investment is to the total Cost of Construction plus the Agreed Initial Value.

1.13 Extraordinary Closure Event. The term "Extraordinary Closure Event" as used herein, shall mean a catastrophic event including without limitation an act of God or environmental condition or an action of the government of the United States or of the State of Arkansas or any of their departments, agencies or officials, in all cases that would have such a financial impact that the continued operation of the CCGP is no longer financially viable as determined by AECC in its reasonable discretion.

ARTICLE 2. ADDITIONAL AGREEMENTS

From time to time after the Effective Date, AECC and Participants shall execute such other instruments of conveyance and transfer as may be necessary or appropriate to vest in Participants the respective undivided ownership interest of each in and to CCGP.

ARTICLE 3. PAYMENTS BY PARTICIPANTS

Section 3.1 Pro-rata Payment; Initial Payment. Each Participant shall pay to AECC, in an amount equal to its respective Ownership Share, for all Cost of Construction of CCGP as set forth in this Article 3 and in accordance with the Construction Budget.

3.1.1 Within one hundred twenty (120) days of the Effective Date, each Participant shall make a payment to AECC for its respective Ownership Share of the accumulated Cost of Construction that was paid or incurred by AECC prior to the Effective Date plus the Cost of Money accrued thereon through the Effective Date (the "Initial Payment"). On the Effective Date, AECC shall furnish to Participants a statement calculating the Cost of Construction and the Cost of Money accrued thereon at the Cost of Money Rate through the Effective Date and each Participant's Ownership Share thereof. If a party fails to pay the Initial Payment to AECC within fifteen (15) days of the Effective Date, the Initial Payment shall also include the Cost of Money accrued against the portion of the Initial Payment which represents Cost of Construction at the Cost of Money Rate from the Effective Date through the date that the Initial Payment is made.

Section 3.2 From Effective Date to Commercial Operation Date. After the Effective Date but prior to the Commercial Operation Date of CCGP, Participants shall pay AECC an amount equal to the respective Ownership Shares of the Cost of Construction of CCGP incurred after the Effective Date but prior to such Commercial Operation Date, payable in accordance with the provisions of Subsection 3.2.1.

3.2.1 AECC will, on or before the first day of each month, commencing upon the Effective Date, notify Participants of the nature and amount of such costs anticipated to be incurred by AECC during the succeeding calendar month, plus any adjustments for costs incurred in prior months, but not previously charged or credited to Participants, and whether any party is past-due on its payment obligations under this Agreement. Each Participant shall make payment to AECC

of its respective share of such costs as so adjusted within fifteen (15) days of such monthly notice, except that no payment under this Section 3.2.1 shall be due until the later of one hundred twenty (120) days after the Effective Date or fifteen (15) days after the monthly notice requesting such payment. Each such notification made by AECC of anticipated costs and adjustments shall be accompanied and adjusted by an accounting of costs incurred for preceding months.

3.2.2 AECC will maintain true and correct books and records and provide Participants with such information as is reasonably requested or reasonably required by Participants in order to account for such payments on the books of each. No payment made pursuant to the provisions of Subsection 3.2.1 shall constitute a waiver of any right of Participants to question or contest the correctness of any charge or any adjustment by AECC.

Section 3.3 After Commercial Operation Date. AECC will, on or before the first day of each month, commencing the month immediately preceding the Commercial Operation Date, notify Participants of the nature and amount of all Cost of Construction of CCGP anticipated to be incurred by AECC during the succeeding calendar month in respect of completion of or additions or replacements to or retirements at CCGP, plus any adjustments for costs incurred in prior months but not previously charged or credited to Participants under the provisions of this Article 3.

3.3.1 AECC will give Participants as much notice as is reasonably practicable of any major anticipated cost.

3.3.2 Each Participant will make payment to AECC of its respective Ownership Share of such costs within fifteen (15) days of such monthly notice. Each such notification made by AECC of anticipated costs and adjustments shall be accompanied and adjusted by an accounting of costs incurred and credits, if any, received for preceding months.

3.3.3 AECC will provide Participants with such information as is reasonably requested or reasonably required by Participants in order to account for such payments and for retirements on the books of each. No payment made pursuant to the foregoing provisions of Section 3.3 shall constitute a waiver of any right of Participants to question or contest the correctness of any charge or credit by AECC.

Section 3.4 Non-Payment by Participants. Subject to the second sentence of this Section 3.4, in addition to any other rights or remedies, legal or equitable, available to AECC (including without limitation under Article 6), in the event a Participant fails to make any payment when due pursuant to this Agreement, such overdue amount shall accrue interest from the date such payment was due until paid at the Cost of Money Rate plus two percent (2%) (the “Default Rate”) and AECC and such Participant shall negotiate in good faith to make alternate arrangements for payment. If said payment remains past due for thirty (30) days or more and AECC and such Participant have not made alternative arrangements for repayment, AECC may declare that a default and an Inability to Finance (as defined herein) have occurred, and such Participant shall become subject to the provisions of ARTICLE 6. Each Participant shall also indemnify and hold AECC harmless, to the extent permitted by applicable law, from and against any and all direct losses, costs, damages and expenses arising out of or resulting from the respective Participant’s failure to make such payment when due.

Section 3.5 Financial Obligations of Participants. It is agreed that all obligations of each Participant hereunder involving financial commitments shall be payable and enforceable solely from revenues derived from such Participant's electric system and from proceeds of electric revenue bonds or other obligations to be issued by the Participant to finance its interest in CCGP, and each Participant covenants and agrees to take all necessary action to fix and maintain (including increases, if necessary) electric rates at levels sufficient to make available to such Participant sufficient monies for the Participant to carry out its financial obligations hereunder, provided, however, that any failure of a Participant to make any payment or carry out any financial obligation hereunder, because of inadequate electric revenues or bond proceeds, shall not excuse such non-payment or default or waive or limit any rights or remedies of AECC or any other Participant provided herein for such non-payment or default.

ARTICLE 4. DEVELOPMENT, CONSTRUCTION AND TESTING

Section 4.1 Authorization. AECC is hereby authorized by all parties to pursue all planning, approvals, deposits, and transactions necessary for construction of CCGP and to enter into contracts and take all other actions as it deems reasonably necessary subject to the terms of this Agreement. The parties further ratify and approve the material contracts AECC has entered into prior to the Effective Date related to the CCGP (a list of such material contracts set forth in Exhibit D (the "Existing Contracts")). AECC has provided a copy of such Existing Contracts to each Participant. By execution of this Agreements, Participants ratify and approve the Existing Contracts.

Section 4.2 Responsibility for Construction. AECC shall have sole responsibility, to be discharged in a prudent manner in accordance with good utility practices, for the acquisition, planning, licensing, design, construction, and testing of CCGP. AECC will use its reasonable best efforts fully to comply with all requirements of all applicable statutes and the rules and regulations of such regulatory agencies as shall have competent jurisdiction over the planning, design, licensing, construction, and testing of CCGP. AECC shall not be liable or responsible for any failure to perform hereunder where such failure to perform is caused by or is a result of "force majeure". AECC agrees that prior to making any discretionary design changes or other discretionary changes, as distinguished from design changes required for reliability and public interest or by law or governmental regulation, which are expected to increase the overall Construction Budget by \$15 million or more, AECC will consult with the Participants regarding the same. Nothing within this Section 4.2 shall prevent AECC from seeking and obtaining any regulatory approvals from any federal or state agency, including but not limited to the Arkansas Public Service Commission.

Section 4.3 Agency. Participants hereby irrevocably appoint AECC their agent, and AECC accepts such agency, in connection with CCGP to act on their behalf in the planning, design, licensing, construction, acquisition and completion of CCGP and authorize AECC in the name and on behalf of Participants, except as otherwise provided or limited hereunder, to take all reasonable actions which, in the good-faith discretion and judgment of AECC, are deemed necessary or advisable to effect the planning, design, licensing, construction, acquisition, and completion maintenance and operation of CCGP, subject to the terms and conditions of the Operating Agreement contemplated by Section 10.4, including without limitation, the following:

4.3.1 The making of such agreements and modifications of existing agreements (including without limitation the binding of the Participants to such agreements as co-owners of the CCGP) and the taking of such other action as AECC deems necessary or appropriate, in its reasonable judgment, or as may be required under the regulations or directives of such regulatory agencies having jurisdiction, with respect to the construction, acquisition and completion of CCGP for commercial service;

4.3.2 The procurement, replacement, modification or renewal of all or any part thereof, and if necessary, the retirement or salvaging of all or any part thereof, whether before or after completion;

4.3.3 The execution and filing with such regulatory agencies having jurisdiction of applications, amendments, reports and other documents and filings in or in connection with licensing and other regulatory matters with respect to CCGP;

4.3.4 The receipt on Participants' behalf of any notice or other communication from any regulatory agency having jurisdiction, as to any licensing or other regulatory matter with respect to the CCGP, provided that AECC shall provide a copy of such notice(s) to the Participants as soon as reasonably practicable; and

4.3.5 Until the execution of the Operating Agreement, the entering into of any contract or agreement not allocable to Cost of Construction the total consideration for which is less than \$15 million (provided that any contracts or agreements entered into after the execution of the Operating Agreement shall be governed by the Operating Agreement).

4.3.6 AECC will indemnify and hold harmless each Participant for any costs or losses arising from any contract to which AECC binds (or purports to bind) a Participant that is not related to the CCGP or otherwise in the furtherance of the transactions contemplated by this Agreement (each, an "Ultra Vires Action").

AECC's power and authority to bind the Participants to contracts as their agent is limited by and subject to the provisions of Arkansas law applicable to each of the Participants including, but not limited to, Ark. Const. art. XII, § 5, Ark. Const. art. XVI, § 1, the Arkansas General Consolidated Public Utility System Improvement District Law codified at Ark. Code Ann. §§ 14-217-101—115., Chapter 43 of Title 14 of the Arkansas Code, and the Arkansas Freedom of Information Act, codified at Ark. Code Ann. §§ 25-19-101—112, as the same may be modified or amended hereafter. Except as provided in ARTICLE 6, AECC shall not have the power to negotiate, compromise, surrender, transfer, assign or encumber a Participant's ownership interest in CCGP.

Section 4.4 No Liability. AECC shall have no liability for any loss, damage or expense suffered by Participants caused by or resulting from "force majeure" or arising out of or resulting from any action taken or failed to be taken by AECC or any agent or employee of AECC pursuant to this Article 4, unless such loss, damage, or expense results from an Ultra Vires Action, the gross negligence or willful misconduct of AECC or the failure of AECC to use its reasonable best efforts to conform to good utility practices in discharging its obligations under this Agreement; and in no event shall AECC be liable for any loss of anticipated profits, increased expenses of operation or any other consequential damages or losses of any nature. For purposes of this Section,

“consequential damages” shall include, but not be limited to, damage or loss of other property or equipment, loss of profits or revenue, loss of use of power system, cost of capital, cost of purchased or replacement power, or claims of customers for service interruption.

Section 4.5 Liability to Third Parties. In the event AECC, in the performance of its duties pursuant to Section 4.3, incurs any liability to any third party, other than as provided in Section 4.4, any amount paid by AECC on account of such liability shall be considered a Cost of Construction and apportioned between the parties in accordance with the Ownership Share of each.

ARTICLE 5. INSPECTION AND AUDIT OF RECORDS

Section 5.1 Inspection and Audit. AECC shall keep separate, complete, and accurate records regarding Cost of Construction of CCGP and will make available for Participants' inspection and audit all records regarding Cost of Construction of CCGP sufficient to allow Participants to determine that such costs and expenditures imputed to CCGP by AECC pursuant to Article 3 are appropriate.

5.1.1 Participants and AECC shall have until the one hundred eightieth (180th) day after the Effective Date to correct or contest the correctness of the sums paid by Participants pursuant to Section 3.1, after which time the correctness of such sums shall be conclusively presumed.

5.1.2 Participants and AECC shall have until the one hundred eightieth (180th) day after the Commercial Operation Date to correct or contest the correctness of any charge or adjustment made to Participants pursuant to Section 3.2 in respect of CCGP, after which time the correctness of such charge or adjustment shall be conclusively presumed.

5.1.3 Participants and AECC shall have until the one hundred eightieth (180th) day after the receipt of an accounting for any charge or credit made to Participants pursuant to Section 3.3 to correct or contest the correctness of such charge or credit after which time the correctness of such charge or credit shall be conclusively presumed.

5.1.4 If any party or parties to this Agreement have, within sixty (60) days after the commencement of any 180-day period referred to in Subsections 5.1.1, 5.1.2, and 5.1.3, engaged outside persons to audit such records, this time limit shall be extended as to such 180-day period until sixty (60) days after completion of said audit.

5.1.5 Notwithstanding the foregoing presumption, in the event a clear error in recording or computing a charge or credit is discovered by auditors of AECC or any regulatory agency after said date, the parties intend that a proper adjustment shall be made to correct said error within thirty (30) days.

5.1.6 Audit and inspection rights shall be coordinated through AECC's Internal Audits Department in order to promote efficiency and reduce costs. All such audits and inspections shall be conducted only after reasonable notice to said Internal Audits Department and during normal business hours. Each Participant is entitled to perform its own audit at its own expense. If a Participant desires to perform its own audit of the CCGP and related records, AECC will

reasonably assist such Participant with such audit by providing records and access to inspect during normal business hours.

ARTICLE 6. INABILITY TO FINANCE

Section 6.1 Sole Remedy for Failure to Make Advance. In the event any party fails to pay its proportionate share of funds pursuant to its obligations under this Agreement and such party and AECC have not made arrangements for a later payment, AECC shall notify all of the parties of the default (hereinafter, an “Inability to Finance”). In the event of an Inability to Finance, the other party’s or parties’ sole and exclusive remedy, legal or equitable, shall be to have the right, subject to any applicable regulatory approval, to advance additional funds sufficient to continue construction or to allow completion of CCGP pursuant to the Preemptive Rights.

Section 6.2 Advance of Additional Funds by Non-Defaulting Parties. In the event that an Inability to Finance occurs, the other parties shall, within twenty (20) days of the notice of an Inability to Finance, have the right to exercise their Preemptive Rights, and upon the exercise of such Preemptive Rights, the Ownership Shares of the parties shall be adjusted in accordance with Section 6.3.

Section 6.3 Cure of Inability to Finance. Upon the occurrence of an Inability to Finance, a Defaulting Party shall have six (6) months from the date of such Inability to Finance to repay to the Covering Parties an amount equal to the funds advanced by the Covering Parties plus: (1) the interest thereon at the Cost of Money Rate plus two percent (2%) (the “Default Interest Rate”) from the date that such funds were advanced by the Covering Party or Covering Parties until the date that such Inability to Finance is cured; and (2) any amounts incurred pursuant to Section 3.4 (a “Cure of Inability to Finance”). If a Defaulting Party fails to make a complete Cure of Inability to Finance within such six-month time period (the “Cure Period”):

6.3.1 The Ownership Share of each party shall be thereupon adjusted so that its percentage ownership in CCGP shall be the same percentage as its Investment is to the total Cost of Construction plus the Agreed Initial Value; and

6.3.2 The portion of the Defaulting Party’s ownership in CCGP that is equal to the difference between such Defaulting Party’s Ownership Share immediately prior to the adjustment made pursuant to Section 6.3.1 and such Defaulting Party’s Ownership Share immediately after the adjustment made pursuant to Section 6.3.1 (the “Defaulted Interest”) shall automatically transfer to the Covering Parties (including without limitation the interest in the Land and Intangible Assets) as provided by Section 6.3.1, Defaulting Party shall receive as consideration for such Defaulted Interest an amount equal to the Defaulted Interest multiplied by the Agreed Initial Value (the “Default Purchase Price”), and each Covering Party shall make payment to the Defaulting Party of the Default Purchase Price on a pro rata basis based upon the percentage of the Defaulted Interest received by each Covering Party. Defaulting Party shall execute and deliver to the Covering Parties any and all deeds, bills of sale, assignments or other instruments necessary to transfer title to the Defaulted Interest to the Covering Parties. For the avoidance of doubt, such Default Purchase Price is the consideration in full to be paid to the Defaulting Party and Defaulting Party shall have no further right to be repaid any portion of its Investment.

ARTICLE 7. TAXES AND INSURANCE

Section 7.1 Taxes. To the extent possible, AECC and Participants shall each separately report, file returns with respect to, be responsible for and pay all real property, franchise, business, or other taxes or fees, if applicable to said party, except payroll and sales or use taxes arising out of the co-ownership of CCGP; provided, however, that to the extent that such taxes or fees may be levied on or assessed against CCGP, or its operation, or AECC and Participants in such a manner so as to make impossible the carrying out of the foregoing provisions of this Section 7.1, or upon mutual agreement of the parties, then such taxes or fees shall be paid by AECC, and Participants shall immediately reimburse AECC for their proportionate share of such payment. Ad valorem taxes shall be prorated among AECC and Participants based upon their respective interests in CCGP to the extent each party's respective interest in CCGP is subject to ad valorem taxes. In the event that one or more party's respective interest in CCGP is exempt from ad valorem taxes, ad valorem taxes shall be prorated among the parties whose respective interests in CCGP are subject to ad valorem taxes.

Section 7.2 Insurance. AECC, during the construction of CCGP, shall maintain or cause to be maintained builder's risk insurance coverage in an amount and including such risks as is consistent with AECC's customary practices and prudent industry practice. Participants and the USDA Rural Utilities Service shall be named as additional insureds as their interests may appear. AECC shall reasonably satisfy itself that all contractors and subcontractors have minimum insurance coverages and limits with carriers approved by AECC, as AECC shall deem appropriate with respect to CCGP. The aggregate costs of all insurance procured pursuant to this Section 7.2 shall be considered a Cost of Construction and, as such, shall be apportioned between AECC and Participants pursuant to Article 3 hereof. AECC will advise Participants of the type and coverages of insurance procured and upon written request, advise any Participant of any changes in such insurance. Each Participant may at its sole expense, procure such additional insurance for its sole use and benefit as it may desire.

Section 7.3 No Partnership. Notwithstanding any provisions of this Agreement, AECC and Participants do not intend to create hereby any joint venture, partnership, association taxable as a corporation, or other entity for the conduct of any business for profit. The obligations and duties of AECC and Participants are distinct and several and not joint. AECC and Participants are tenants in common and owners of undivided interests in CCGP, pursuant to the terms of this Agreement. AECC and Participants may elect to be treated as a partnership solely for United States income tax purposes.

Section 7.4 Tax Credits. Any party may seek a ruling from the Internal Revenue Service that it will be eligible for investment tax credits, or other applicable tax credits, to the extent of its interest in the co-tenancy, and will not be denied such credits by reason of the application of Sections 48(a)(4) or (5) of the Internal Revenue Code. In the event that one or more changes to this Agreement would be required in order to obtain the ruling referred to above, the parties agree to negotiate promptly in good faith with respect to such changes.

ARTICLE 8.
REPRESENTATIONS AND WARRANTIES

Section 8.1 Certain Representations and Warranties by AECC. AECC hereby represents, warrants and covenants as follows:

8.1.1 AECC's Organization. AECC is an electric cooperative corporation duly organized, validly existing and in good standing under the laws of the State of Arkansas and has corporate power to carry on its business as it is now being conducted.

8.1.2 Authority Relative to this Agreement. The execution, delivery and performance of this Agreement by AECC have been duly and effectively authorized by all requisite corporate action.

Section 8.2 Certain Representations and Warranties by Jonesboro. Jonesboro hereby represents and warrants as follows

8.2.1 Jonesboro Organization. Jonesboro is a general consolidated public utility system improvement district duly organized and operating under the laws of the State of Arkansas and has power to carry on its business as it is now being conducted.

8.2.2 Authority Relative to this Agreement. The execution, delivery and performance of this Agreement by Jonesboro have been duly and effectively authorized by all requisite action.

Section 8.3 Certain Representations and Warranties by Conway. Conway hereby represents and warrants as follows:

8.3.1 Conway Organization. Conway Corporation is the nonprofit instrumentality of the City of Conway, Arkansas, a municipal corporation organized as a city of the first class under the laws of the State of Arkansas, that engages in the business of generating and acquiring electric power and energy and distributing such power and energy to its customers and has power to carry on its business as it is now being conducted.

8.3.2 Authority Relative to this Agreement. The execution, delivery and performance of this Agreement by Conway have been duly and effectively authorized by all requisite action.

Section 8.4 Certain Representations and Warranties by ETEC. ETEC hereby represents and warrants as follows:

8.4.1 ETEC Organization. ETEC is an electric cooperative corporation duly organized, validly existing and in good standing under the laws of the State of Texas and has corporate power to carry on its business as it is now being conducted.

8.4.2 Authority Relative to this Agreement. The execution, delivery and performance of this Agreement by ETEC have been duly and effectively authorized by all requisite action.

Section 8.5 Certain Representations and Warranties by West Memphis. West Memphis hereby represents and warrants as follows:

8.5.1 West Memphis Organization. West Memphis is a City of the first class duly organized and operating under the laws of the State of Arkansas and has power to carry on its business as it is now being conducted.

8.5.2 Authority Relative to this Agreement. The execution, delivery and performance of this Agreement by West Memphis have been duly and effectively authorized by all requisite action.

Section 8.6 Certain Representations and Warranties by Osceola. Osceola hereby represents and warrants as follows:

8.6.1 Osceola Organization. Osceola is a City of the first class duly organized and operating under the laws of the State of Arkansas and has power to carry on its business as it is now being conducted.

8.6.2 Authority Relative to this Agreement. The execution, delivery and performance of this Agreement by Osceola have been duly and effectively authorized by all requisite action.

ARTICLE 9. CONDITIONS PRECEDENT

Section 9.1 Conditions Precedent to AECC's Obligations Hereunder. All obligations of AECC under this Agreement are subject to the fulfillment, prior to or at the Effective Date, of each of the following conditions (or the waiver in writing of such conditions by AECC):

9.1.1 AECC shall not have discovered any material error, misstatement or omission in the representations and warranties made by any Participant in this Agreement.

9.1.2 Participants' representations and warranties contained in this Agreement shall be true in all material respects and Participants shall have performed and complied with all agreements, covenants and conditions required by this Agreement to be performed or complied with by it prior to or at the Effective Date.

Section 9.2 Conditions Precedent to Participants' Obligations Hereunder. All obligations of Participants or any of them under this Agreement are subject to the fulfillment, prior to or at the Effective Date, of each of the following conditions (or the waiver in writing of such conditions by Participants):

9.2.1 Participants shall not have discovered any material error, misstatement or omission in the representations and warranties made by AECC or any other Participant in this Agreement.

9.2.2 AECC's representations and warranties contained in this Agreement shall be true in all material respects and AECC shall have performed and complied with all agreements,

covenants and conditions required by this Agreement to be performed or complied with by it prior to or at the Effective Date.

9.2.3 AECC shall have furnished the initial Construction Budget to the Participants.

Section 9.3. Conditions Precedent to the Respective Obligations of AECC and Participants. The respective obligations of AECC and Participants hereunder are, unless waived in writing by AECC and Participants, not to be unreasonably withheld, prior to or at the Commercial Operation Date, subject to the further conditions that all requisite governmental and regulatory approvals of the execution, delivery and performance of this Agreement and the consummation of the transactions contemplated hereby by AECC and Participants shall have been received.

ARTICLE 10. CERTAIN AGREEMENTS

Section 10.1 Certain Agreements Between AECC and Participants. AECC and Participants hereby covenant and agree as follows:

Section 10.2 No Adverse Distinction. Notwithstanding any other provisions of this Agreement, in discharging its responsibilities pursuant to this Agreement, AECC shall make no adverse distinction between CCGP and any other generating unit in which AECC has an ownership interest solely because of AECC's co-ownership of CCGP with Participants.

Section 10.3 Approvals. AECC and Participants shall use their best efforts to obtain all requisite governmental, regulatory and vendor approvals of the consummation of the transactions contemplated hereby.

Section 10.4 Operating and Marketing Agreement. AECC and Participants shall use their best efforts to negotiate and finalize an operating and marketing agreement for CCGP which shall appoint AECC as operator and marketing agent with terms and conditions substantially similar to those contained in the Coal Agreements for ISES, except as necessary to account for the difference in fuel source and type between ISES and CCGP and such other terms and conditions as may be agreed upon by the parties, on or before June 1, 2026, with the execution of such operating and marketing agreement to occur at a later date as mutually agreed upon by the parties. Provided, however, that if any Participant has issued, or will issue, tax-exempt obligations to finance all or a portion of its payments required by Section 3.1 or Section 3.2 of this Agreement, no operating and marketing agreement shall be finalized unless and until such Participant has consulted with its bond or tax counsel and has been advised by such counsel that the agreement will not adversely affect the tax-exempt status of such obligations.

Section 10.5 Information. AECC shall keep Participants promptly informed of all matters AECC deems significant, in its reasonable judgment and in accordance with good utility practices, with respect to planning, design, construction, acquisition, completion, additions and replacements, operation or maintenance of CCGP (including, without limitation, plans, specifications, engineering studies, environmental reports, budgets, estimates and schedules), and when practicable in time for Participants to comment thereon before significant decisions are

made, and shall confer with Participants during the development of any of AECC's proposals regarding such matters when practicable to do so. Upon request of any Participant, AECC shall furnish or make available with reasonable promptness and at reasonable times any and all other information relating to such matters.

Section 10.6 Cooperation. AECC and Participants will cooperate with each other in all activities relating to CCGP, including, without limitation, the filing of applications for authorizations, permits or licenses and the execution of such other documents as may be reasonably necessary to carry out the provisions of this Agreement. Without AECC's written consent, Participants shall not incur any obligation which would or could obligate AECC to any third party.

Section 10.7 Damage to CCGP. In the event that prior to the Commercial Operation Date, CCGP suffers damage, and if the Parties do not unanimously agree that construction of CCGP shall be abandoned, AECC shall promptly submit a revised Construction Budget and shall proceed to repair CCGP, and each Party shall pay its Ownership Share of the cost thereof in excess of insurance proceeds.

Section 10.8 End of CCGP. It is the intention of AECC and the Participants to operate the CCGP for at least thirty (30) years from the Commercial Operation Date. In the event that AECC determines that it is in its best interest to cease the commercial operation of the CCGP, the following shall apply:

10.8.1 AECC shall not cease commercial operation of the CCGP without the prior approval of the Arkansas Public Service Commission if such approval is legally required.

10.8.2 If such proposed closure or retirement is to occur prior to the date that is thirty (30) years following the Commercial Operation Date and is not as a result of an Extraordinary Closure Event, AECC shall not cease commercial operation of the CCGP without the prior written consent of Participants representing seventy-five percent (75%) of the collective Ownership Share of Participants, which consent shall not be unreasonably withheld or delayed. Provided, however, that in the event any such Participant does not provide an affirmative consent to cease operations, such Participant(s) shall purchase the Ownership Share of AECC and any other consenting Participant within six (6) months of the date that AECC sought such approval for a purchase price equal to such Ownership Share multiplied by the sum of the net book value of the Plant and the fair market value of the interconnection rights. If such non-consenting Participant does not complete the purchase within such six-month period, then AECC may proceed with the closure of the CCGP.

10.8.3 If such proposed closure or retirement is to occur prior to the date that is thirty (30) years following the Commercial Operation Date and is as a result of an Extraordinary Closure Event, AECC shall work in good faith with Participants to determine whether and when to cease the commercial operation of CCGP, but Participants shall have no consent rights in such case.

10.8.4 If such proposed closure or retirement is to occur after the date that is thirty (30) years following the Commercial Operation Date, AECC shall work in good faith with

Participants to determine whether and when to cease the commercial operation of CCGP, but Participants shall have no consent rights in such case.

10.8.5 When CCGP is retired from commercial service, AECC shall sell for removal all salable parts to the highest bidders. After deducting all costs of ending such Plant, including without limiting the generality of the foregoing the cost of razing all structures and disposing of the debris, AECC shall distribute to each party its Ownership Share of any net proceeds. In the event the costs of ending CCGP exceed available funds, each party shall pay its Ownership Share of such excess as incurred.

Section 10.9 Revenue Notes, Bonds, and Municipal Tax Agreements. Certain facilities in CCGP may be more advantageously financed through the issuance by Independence County, Arkansas or its successors or assigns or any other political subdivision, of its revenue notes, bonds, or other municipal tax agreements. If such conditions do arise, AECC and Participants agree to cooperate with each other and to take all reasonable action required to consummate any such financing. If such financing is not advantageous to Participants or any of them, said Participant(s) shall, if requested by AECC and to the extent permitted by law and by any debt covenants applicable to such Participant, convey to AECC its (or their) interest in such facilities in exchange for the simultaneous conveyance to them by AECC of its interest in other facilities within CCGP having an equal value. Notwithstanding the foregoing, no conveyance made pursuant to this Section 10.9 shall: (1) include any interest in the Intangible Assets; (2) reduce or otherwise affect a Participant's respective Ownership Share in CCGP; or (3) reduce, limit, or otherwise impair a Participant's right to energy and capacity from CCGP or its rights pursuant to Section 10.11.

Section 10.10 Leverage Leasing of Certain Facilities. Certain facilities and equipment necessary for the operation of CCGP may be owned, leased and financed by other persons, firms or corporations and in order to operate and maintain such facilities and equipment, easements, leases or other legal rights of occupancy and access may be granted to the owner and/or lessee thereof. Each party will execute any and all necessary easements, leases or other rights of occupancy and access to the owner and lessee of such facilities and equipment as may be reasonably requested, on, over and upon all of the real estate described in Exhibit A and the plant facilities described in Exhibit B.

Section 10.11 Co-Ownership of Physical Point of Interconnection. The parties acknowledge that each party owns certain interconnection rights associated with the POI ("Independent Interconnection Rights) and agree to enter into further discussions regarding each party's Independent Interconnection Rights in the event the Replacement Generation Facility does not utilize all interconnection capacity under the existing ISES Generator Interconnection Agreement. The parties shall reasonably cooperate in good faith in the exercise of their Independent Interconnection Rights and their efforts to utilize Surplus Interconnection Service, and/or additional Replacement Generating Facilities, as the case may be, as those terms are defined in the MISO Tariff. To the extent that CCGP, including any Additions thereto, does not utilize all interconnection capacity under the existing ISES Generator Interconnection Agreement, the parties agree that:

10.11.1 The parties shall first negotiate in good faith to cooperatively develop additional co-owned Replacement Generating Facilities;

10.11.2 If CCGP and any additional co-owned Replacement Generating Facilities do not utilize all of the interconnection capacity under the existing ISES Generator Interconnection Agreement:

A. Each party shall be entitled to develop and utilize its Independent Interconnection Rights which shall not be subject to this Agreement; and

B. The parties shall cooperate in good faith, including negotiating and executing any reasonably necessary further agreements, to allow each party reasonable use of the Land, the POIs, and other facilities of CCGP as reasonably necessary for the development and use of such Independent Interconnection Rights, provided that such use of the assets of CCGP does not unreasonably interfere, in AECC's reasonable discretion, with the development, construction, or commercial operation of CCGP.

ARTICLE 11. ALIENATION AND ASSIGNMENT

Section 11.1 Alienation, Assignment, and Ownership Transfer. The parties agree that it is in their mutual best interest, as well as in the public interest, that all ownership interest in CCGP and all rights under this Agreement be owned and held by entities experienced in the ownership and operation of electric generating plants. Subject to the terms of Section 11.2.2, the parties agree that each party shall have a right of first refusal to purchase additional ownership interests in the event that AECC or a Participant elects to sell. The parties further agree that neither AECC nor Participants, or any of them shall have the right, without the consent of all other parties, to sell, lease, convey, transfer, assign, encumber or alienate in any manner whatsoever its ownership interest, or any portion or portions thereof, in CCGP or any rights under this Agreement unless the proposed transferee is an electric "public utility" as that term is defined in Ark. Code Ann. §23-1-101(9) or a local governmental entity authorized by Arkansas law to engage in the retail sale and distribution of electric power and energy to the public in Arkansas; provided, however, AECC and Participants shall each have the right to convey a security interest in its proportionate interest in CCGP to secure bonds or other debt obligations issued or to be issued. In the event of any sale, conveyance, transfer, assignment or alienation (other than solely as security for an indebtedness) by AECC or Participants of its ownership interest, or any portion or portions thereof, in CCGP, AECC or Participants, as the case may be, shall cause such transferee to become a party to this Agreement and to assume the obligations of the transferor hereunder. AECC and Participants hereby expressly waive and renounce until CCGP is retired from commercial service, for themselves, their successors, transferees and assigns, all rights as tenants in common in CCGP to partition and accounting. Notwithstanding the foregoing provisions of this Section 11.1, any party shall have the right to sell, convey, transfer or assign its ownership interest, or any portion or portions thereof, in CCGP to any governmental or political subdivision in connection with the financing of pollution control facilities without the consent of the other parties and without complying with the foregoing provisions of this Section 11.1. The parties expressly agree that the provisions of this Section 11.1 are severable and that in the event the provisions contained in this

Section 11.1, or any of them, are held invalid, such invalidity shall not affect other provisions this Agreement.

Section 11.2 Permitted Sales or Assignments. Notwithstanding any provisions to the contrary in this Agreement (including, but not limited to Section 11.1 hereof), a party may, without compliance with said contrary provisions, sell, assign or otherwise dispose of all or part of its ownership interest in CCGP to any entity owned by or under common ownership or control with such assigning party which is a member of the Midcontinent Independent System Operator, or in the case of East Texas Electric Cooperative, an electric cooperative as defined in the Texas Utility Code § 11.003, or to an entity created pursuant to the Arkansas Municipal Electric Utility Interlocal Cooperation Act of 2003, Ark. Code Ann. §§ 25-20-401 *et seq.*, as the same may be amended from time to time, the participants of which are composed of parties to this Agreement (each constituting an “Affiliate”), which will assume all of such party’s obligations under this Agreement and become a party to this Agreement.

11.2.1 AECC hereby agrees, for itself and any assignee under Section 11.2 above, that it will not voluntarily sell or transfer any of its ownership interest which would have the effect of reducing its said Ownership Share to or below the percentage of the largest ownership share of any Participant then outstanding, without the written consent of a majority of the aggregate Participant Ownership Share, which consent shall not be unreasonably withheld.

11.2.2 If at any time from the date of this Agreement, AECC or any Participant (“Offering Owner”) receives and is willing to accept a bona fide offer (a “Purchase Offer”) from a third party other than an Affiliate of the Offering Owner to purchase its ownership interest in CCGP, it shall, if there is no continuing event of default, promptly transmit to the other parties (each a “Remaining Owner”) written notice of its intention to sell its ownership interest upon terms and conditions substantially similar to those offered by the third party together with a copy of such original offer. Upon the delivery of such notice to the Remaining Owners:

A. Each Remaining Owner shall have the right, but not the obligation, to purchase from the Offering Owner a percentage of the Offering Owner’s ownership interest in CCGP equal to such Remaining Owner’s Ownership Share in relation to the other Remaining Owners’ Ownership Shares upon the same terms and conditions as the Purchase Offer by delivering notice (the “Election Notice”) to the Offering Owner of its election to exercise such right within thirty (30) days of the date of receipt of the notice from the Offering Owner.

B. If less than all of the Offering Owner’s ownership interest is purchased pursuant to the foregoing paragraph, the Remaining Owners who provided an Election Notice (each a “Purchasing Owner”) shall have the right, but not the obligation, to purchase from the Offering Owner a percentage of the Offering Owner’s ownership interest in CCGP not otherwise purchased in the foregoing paragraph equal to such Purchasing Owner’s Ownership Share in relation to the other Purchasing Owners’ Ownership Shares upon the same terms and conditions as the Purchase Offer by delivering notice (the “Second Election Notice”) to the Offering Owner of its election to exercise such right within forty-five (45) days of the date of receipt of the notice from the Offering Owner.

C. If less than all of the Offering Owner's ownership interest is purchased pursuant to the two foregoing paragraphs, AECC shall have the right, but not the obligation, to purchase the Offering Owner's remaining ownership interest in CCGP upon the same terms and conditions as the Purchase Offer by delivering notice (the "Final Election Notice") to the Offering Owner of its election to exercise such right within fifty-five (55) days of the date of receipt of the notice from the Offering Owner.

D. Any sale to a Purchasing Owner pursuant to an exercise of its right of first refusal under this Section 11.2.2 shall be consummated within 90 days following the last delivery of an Election Notice, Second Election Notice, or Final Election Notice.

11.2.3 If any portion of the Purchasing Owner's ownership interest subject to the Purchase Offer remains unpurchased by the other parties following the expiration the period for delivery of the Final Election Notice, Offering Owner may accept the Purchase Offer as to such remaining ownership interest upon terms and conditions substantially similar to those contained in the Purchase Offer. In the event that the Offering Owner does not sell its ownership interest, this right of first refusal shall continue in force for any subsequent Purchase Offers.

ARTICLE 12.

COMPLIANCE WITH SPECIFIC FEDERAL LAWS

Section 12.1 Environmental Impact. The parties agree that CCGP will be constructed and operated in strict compliance with all applicable water and air pollution control standards and other environmental requirements imposed by federal or state statutes or regulations.

Section 12.2 Buy American. The Project Manager covenants that in the performance of this Agreement the purchase of all manufactured and unmanufactured articles, materials and supplies used or to be used in the construction of or otherwise made a part of CCGP shall be made in strict conformance with 7 CFR Part 1787.

Section 12.3 Anti Kick-Backs. In the acquisition, construction and completion of CCGP, the parties shall comply with all applicable statutes, ordinances, rules and regulations pertaining to the work. The parties acknowledge that they are familiar with the so-called "Kick-Back" Statute (18 U.S.C. §874), and regulations issued pursuant thereto. The parties understand that the obligations of the parties hereunder are subject to the applicable regulations and orders of Governmental Agencies having jurisdiction in the premises.

Section 12.4 Equal Opportunity Clause. During the performance of those parts of this Agreement relating to the construction by the Project Manager of CCGP or any additions, betterments or improvements thereto, the Project Manager shall not discriminate against any employee or applicant for employment because of race, color, religion, gender, age or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, gender, or national origin. Such action shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.

ARTICLE 13. GENERAL PROVISIONS

Section 13.1 No Delay. No disagreement or dispute of any kind between AECC and Participants concerning any matter, including without limitation, the amount of any payment due or the correctness of any charge, shall permit any party to delay or withhold any payment or the performance of any other obligation pursuant to this Agreement.

Section 13.2 Further Assurances. From time to time after the Effective Date, AECC and Participants shall execute such instruments of conveyance and other documents, upon the request of the other, as may be necessary or appropriate, to carry out the intent of this Agreement.

Section 13.3 Governing Law. The validity, interpretation, and performance of this Agreement and each of its provisions shall be governed by the laws of the State of Arkansas.

Section 13.4 Section Headings not to Affect Meaning. The descriptive headings of the various Sections of this Agreement have been inserted for convenience of reference only and shall in no way modify or restrict any of the terms and provisions thereof.

Section 13.5 Time of Essence. Time is of the essence of this Agreement.

Section 13.6 Amendments. This Agreement may be amended by and only by a written instrument duly executed by each of the parties hereto and as to AECC, subject to the written approval of the Administrator of the Rural Utilities Service.

Section 13.7 Successors and Assigns. This Agreement shall inure to the benefit of and be binding upon AECC and Participants and their respective successors and assigns. Nothing in this Agreement, express or implied, is intended to confer upon any other person any rights or remedies hereunder.

Section 13.8 Counterparts; Effectiveness; Exclusion of Parties. This Agreement may be executed simultaneously in two or more counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument. This Agreement shall be deemed effective as to each party upon execution by such party regardless of whether any party has not yet signed and all references to Effective Date shall be to the date defined as such in the introductory paragraph hereto and not a later signing date by any party. Any party originally contemplated to be a party hereto that has not executed and delivered their signature page to the other parties hereto on or before December 20, 2025, shall be excluded from the Agreement, and the Agreement shall remain effective for all parties that did sign prior to such date. In such event, the parties shall negotiate in good faith to reallocate the Ownership Share of the non-signing party.

Section 13.9 "As Is". AECC makes no representation or warranty whatsoever in this Agreement, express, implied or statutory, including, without limitation, any representation or warranty as to the value, quantity, condition, saleability, obsolescence, merchantability, fitness or suitability for use or working order of any of CCGP, nor does AECC represent or warrant that the use or operation of CCGP will not violate patent, trademark, or service mark rights of any third parties. Notwithstanding the foregoing, Participants shall have the benefit, in proportion to their

interest in CCGP, to all manufacturers' and vendors' warranties and all patent, trademark, and servicemark rights running to AECC in connection with CCGP.

Section 13.10 Good Utility Practices. AECC and Participants shall discharge any and all obligations under this Agreement in a prudent manner and in accordance with good utility practices.

Section 13.11 Transfer of Ownership Shares. Under any circumstances under this Agreement which will result in an increase of Ownership Share of a party or parties, the party or parties obligated to convey an increase in Ownership Share to another party or parties shall execute or furnish all documents necessary to provide a fee simple title to such increased Ownership Share free of mortgage or other liens.

Section 13.12 ISES Closure Agreements. The parties, along with the Entergy Co-Owners, are parties to the Independence Decommissioning Agreement and the Independence Maintenance Agreement (the "ISES Closure Agreements"). Notwithstanding anything in this Agreement to the contrary, the ISES Closure Agreements shall survive the execution of this Agreement and shall remain in full force and effect according to the respective terms of the ISES Closure Agreements. In the event of a direct and unavoidable conflict between this Agreement and the ISES Closure Agreements, the ISES Closure Agreements shall control for so long as the conflict continues to exist.

Section 13.13 Coal Agreements. This Agreement is entered into and will remain in effect regardless of the status of the Coal Agreements or the timing of the retirement of ISES. In the event of a direct and unavoidable conflict between this Agreement and the Coal Agreements, this Agreement shall control for so long as the conflict continues to exist.

Section 13.14 Notice. Any notice, request, consent, or other communication permitted or required by this Agreement (including, without limitation, any offer or acceptance pursuant to Section 11.1 hereof) shall be in writing and shall be deemed given when deposited in the United States Mail, first class postage prepaid, and if given to AECC, shall be addressed to:

Arkansas Electric Cooperative Corporation
1 Cooperative Way
Little Rock, Arkansas 72219
Attention: President/CEO

and, if given to Jonesboro,
shall be addressed to:

City Water and Light Plant of the City of Jonesboro
400 East Monroe Ave.
Jonesboro, Arkansas 72403
Attention: General Manager

and, if given to Conway,
shall be addressed to:

Conway Corporation
650 Locust Street
Conway, Arkansas 72034
Attention: CEO

and, if given to ETEC,
shall be addressed to:

East Texas Electric Cooperative, Inc.
2905 Westward Drive
Nacogdoches, Texas 75964
Attention: General Manager

and, if given to West Memphis,
shall be addressed to:

West Memphis Utility Commission
604 East Cooper Avenue
West Memphis, Arkansas 72301
Attention: General Manager

and, if given to Osceola,
shall be addressed to:

Osceola Municipal Light and Power
303 W Hale
Osceola, AR 72370
Attn: Mayor Joe Harris, Jr.

unless a different officer or address shall have been designated by the respective party by notice in writing.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the undersigned parties hereto have duly executed this Agreement, on the ____ day of _____, 2025.

ARKANSAS ELECTRIC
COOPERATIVE CORPORATION

By: _____

ATTEST:

IN WITNESS WHEREOF, the undersigned parties hereto have duly executed this Agreement, on the ____ day of _____, 2025.

CITY WATER AND LIGHT PLANT OF THE
CITY OF JONESBORO

By: _____
Jake Rice, III, General Manager

By: _____
Guy Patteson, III, Chairman

IN WITNESS WHEREOF, the undersigned parties hereto have duly executed this Agreement, on the ____ day of _____, 2025.

THE CITY OF CONWAY, ARKANSAS

By: _____
Mayor Bart Castleberry

CONWAY CORPORATION

By: _____
Bret Carroll, CEO

ATTEST:

IN WITNESS WHEREOF, the undersigned parties hereto have duly executed this Agreement, on the ____ day of _____, 2025.

EAST TEXAS ELECTRIC COOPERATIVE, INC.

By: _____

ATTEST:

IN WITNESS WHEREOF, the undersigned parties hereto have duly executed this Agreement, on the ____ day of _____, 2025.

THE CITY OF WEST MEMPHIS, ARKANSAS

By: _____
Mayor Marco McClendon

By: _____
Bob Atkins, General Manager

ATTEST:

IN WITNESS WHEREOF, the undersigned parties hereto have duly executed this Agreement, on the ____ day of _____, 2025.

THE CITY OF OSCEOLA, ARKANSAS

By: _____
Mayor Joe Harris, Jr.

ATTEST:

RESOLUTION NO. _____

**A RESOLUTION ADOPTING AN ARTIFICIAL INTELLIGENCE POLICY FOR THE CITY OF
OSCEOLA IN COMPLIANCE WITH ACT 848 OF 2025; AND FOR OTHER PURPOSES**

WHEREAS, Act 848 of 2025, enacted by the Arkansas General Assembly and codified at Ark. Code Ann. § 25-1-128 et. seq., requires all public entities, including municipalities, to adopt a policy concerning the authorized use of artificial intelligence (AI) and automated decision tools; and

WHEREAS, the Act defines AI as a machine-based system that can, based on a given set of human-defined objectives, make predictions, recommendations, or decisions influencing real or virtual environments and it defines Automated Decision Tool as a system or service that uses AI and has been specifically developed and marketed, or specifically modified, to make or to be a controlling factor in making consequential decisions; and

WHEREAS, the Act mandates that final decisions involving AI must be made by a human employee; and

WHEREAS, Section (d) of Act 848 specifically prohibits the use of AI and automated decision tools by public employees; and

WHEREAS, the Act further requires municipalities to provide employee training on the AI policy and to establish disciplinary procedures for violations of the policy; and

WHEREAS, the Arkansas Municipal League has made training resources available to assist municipalities in complying with Act 848;

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

Section 1. The City hereby adopts the attached Artificial Intelligence Policy, which defines the authorized use of AI and automated decision tools by city employees.

Section 2. The policy requires that all consequential decisions involving AI tools must be reviewed and finalized by a human employee or authorized designee.

Section 3. The policy includes a prohibition on the use of AI and automated decision tools for the following purposes, as required by Section (d) of Act 848 of 2025:

- Expressing a personal political opinion to an elected official unless the opinion is within the scope of the employee's regular job duties; or requested by an elected official or public entity; or

- Engaging in lobbying an elected official on a personal opinion if the employee is a not a registered lobbyist for the city;
- Engaging in illegal activities or activities otherwise prohibited by federal law or state law;
- Intentionally overriding or avoiding the cybersecurity or system integrity procedures of the City.

Section 4. The City hereby adopts a disciplinary procedure for violations of the AI policy, which shall be incorporated into the City's employee handbook and enforced accordingly.

PASSED AND ADOPTED this ____ day of _____, 2025

Joe Harris Jr.

Mayor, City of Osceola

ATTEST:

Jessica Griffin

City Clerk

Artificial Intelligence Policy

City of Osceola

Policy No: _____

Date Adopted: _____

1. Purpose

This policy establishes guidelines for the authorized and prohibited use of artificial intelligence (AI) and automated decision tools by employees and contractors of the City of Osceola (hereinafter the City), in compliance with Act 848 of 2025, the same being Ark. Code Ann. § 25-1-128.

2. Definitions

- **Artificial Intelligence (AI):** A machine-based system that, based on human-defined objectives, can make predictions, recommendations, or decisions influencing real or virtual environments.
- **Automated Decision Tool:** A system or service that uses AI and has been specifically developed and marketed, or specifically modified, to make or to be a controlling factor in making consequential decisions.
- **Employee:** Any person employed by the City.

3. Authorized Use

- AI and automated decision tools may be used to enhance efficiency, accuracy, and service delivery in city operations.
- All consequential decisions involving AI tools must be reviewed and finalized by a human employee or authorized designee.
- AI tools must not be used to make autonomous decisions without human oversight.

4. Prohibited Use

In accordance with Section (d) of Act 848 of 2025, AI and automated decision tools shall **not** be used by city employees to:

1. Express personal political opinions to elected officials unless within the scope of the employee's job duties or upon request by an elected official or public entity;
2. Engage in lobbying an elected official on a personal opinion if the employee is not a registered lobbyist for the city;
3. Engage in illegal activities or activities otherwise prohibited by federal or state law;
4. Intentionally override or avoid the security and system integrity procedures of the city.

5. Protecting Personal Information

Employees must **never input Personally Identifiable Information (PII)** into AI tools. This includes, but is not limited to:

- Full names of individuals
- Social Security numbers
- Driver's license or ID numbers
- Home addresses or phone numbers
- Email addresses
- Medical or financial records
- Employee or student ID numbers
- Photos of individuals without consent

6. Training

- All employees using or interacting with AI tools must complete training on AI and this policy prior to using AI on city business or equipment. OR All employees are strongly encouraged to attend training on Act 848 and the proper use of AI prior to using AI on city business or equipment.
- Training shall be provided through the Arkansas Municipal League's ACE HUB's AI Training or other approved sources.

8. Disciplinary Action

- Violations of this policy may result in disciplinary action, up to and including termination, in accordance with the City's personnel policies and procedures.

9. Acknowledgment

I acknowledge that I have read and understood the Artificial Intelligence Policy. I agree to follow all rules, responsibilities, and guidelines outlined in the policy, including the appropriate and ethical use of artificial intelligence tools. I understand that violations of this policy and/or failure to comply with this policy may result in disciplinary action, up to and including termination.

Employee signature

Date

Resolution No. _____

City of Osceola, Arkansas

A resolution to use DRA Grant money to hire Arcadis to conduct a Broadband Study

Whereas, the city of Osceola has applied for DRA (Delta Regional Authority) grant funding in the amount of \$100,000 in order to study the economic feasibility of creating a broadband loop into homes and businesses; and

Whereas, a Request for Qualifications (RFQ) was advertised in the Arkansas Democrat-Gazette for the project; and

Whereas, nine firms submitted packets in accordance with the RFQ, representing firms from at least six different states; and

Whereas, all submissions were evaluated using an established scoring rubric, and the highest-ranked finalists were interviewed by the review committee; and

Whereas, following interviews and further evaluation, Arcadis was selected based on its submission quality, interview performance, extensive staff qualifications, and strong experience in broadband planning and analysis; and

Whereas, we have negotiated with Arcadis to conduct the study for the amount of the grant funding, which is in-line with market standard cost for similar studies elsewhere;

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

That we formally hire Arcadis and the Mayor is hereby authorized to execute a contract in the amount of \$100,000 to conduct the grant-funded broadband feasibility survey in the year 2026.

PASSED AND APPROVED ON THIS _____ DAY OF _____, 2025

CITY OF OSCEOLA, ARKANSAS

By: _____
Mayor Joe Harris Jr.

ATTEST:

By: _____

City Clerk Jessica Griffin



ARMOREL / HUFFMAN VOLUNTEER FIRE DEPT.

P.O. BOX 132

ARMOREL, ARKANSAS 72310

(870) 762-0575 (NON-EMERGENCY)

"A NON-PROFIT 501 (c)(3) CORPORATION"

F.D.I.D. 47302 TAX I.D. 58-2017192

To Mayor Harris, Osceola City Council, and Chief Hill

The Armorel Huffman Volunteer Fire Department (Armorel Fire District) is formally expressing its interest in the 1991 Pirsch pumper from the Osceola Fire Department. Our department has identified a significant need for this pumper.

We appreciate your consideration of this request and look forward to your response.

Sincerely,

Chief Samuel Bourland

RESOLUTION

A RESOLUTION APPROVING THE DONATION AGREEMENT AND RELEASE AND WAIVER OF LIABILITY AND INDEMNIFICATION AGREEMENT FOR RECEIPT OF DONATED EQUIPMENT

WHEREAS the **City of Osceola Department** (hereinafter, "the **OSCEOLA FIRE DEPARTMENT**") desires to donate AS-IS WITHOUT WARRANTY AND WITH ALL FAULTS the specific equipment described in exhibit A to **Armored Fire Department**

WHEREAS the recipient **Armored Fire Department** of the specific donated equipment listed below acknowledges that proper use of the equipment may require maintenance and extensive training.

WHEREAS the RECIPIENT acknowledges that the **ARMORED FIRE DEPARTMENT** remains responsible for obtaining any necessary maintenance and training to use the donated equipment.

WHEREAS the RECIPIENT acknowledges that the **ARMORED FIRE DEPARTMENT** holds all responsibility for proper operation of the donated equipment.

NOW, THEREFORE, the **ARMOREL FIRE DEPARTMENT** agrees to the following waiver of liability and indemnity provisions:

1. **Receipt of Equipment.** The **ARMOREL FIRE DEPARTMENT** acknowledges receipt of the following equipment donated by the **OSCEOLA FIRE DEPARTMENT** to the **ARMOREL FIRE DEPARTMENT**, (1991 PIRSCH CUSTOM PUMPER AND SUPPLIED EQUIPMENT)
2. **No Warranties.** The **OSCEOLA FIRE DEPARTMENT**, including its officers, employees, and agents, make no representations whatsoever, extend no warranties of any kind, either express or implied, including but not limited to the implied warranties of merchantability or fitness for a particular purpose, and assumes no responsibilities whatsoever with respect to design, development, manufacture, or use of the Donated Equipment.
3. **Waiver of Liability.** The **OSCEOLA FIRE DEPARTMENT** does hereby waive, release, and discharge any and all claims for damages for personal injury, death, property damage, any claim in tort, or any other claim, regardless of legal theory, that may hereafter accrue as a result of the use of the Donated Equipment. The entire risk as to the performance of the Donated Equipment is assumed by the **ARMOREL FIRE DEPARTMENT**. In no event shall The **OSCEOLA FIRE DEPARTMENT** or its officers, employees, or agents, be responsible or liable for any direct, indirect, special, incidental, consequential damages, lost

profits, or any other economic or physical loss or damage to any individual regardless of legal theory resulting from use of the Donated Equipment. The above limitations on liability apply even though the **OSCEOLA FIRE DEPARTMENT** may not have advised of the possibility of such damage.

4. **Indemnification.** **ARMOREL Fire Department** agrees to indemnify and hold harmless The **OSCEOLA FIRE DEPARTMENT** from any and all claims, liability and damages, arising from the use of the Donated Equipment.

RECIPIENT HAS CAREFULLY READ THIS WAIVER OF LIABILITY AND INDEMNIFICATION AGREEMENT AND UNDERSTANDS ITS CONTENTS. RECIPIENT IS AWARE THAT THIS IS A RELEASE OF LAIBILITY AND A CONTRACT BETWEEN THE ARMOREL FIRE DEPARTMENT AND THE CITY OF OSCEOLA FIRE DEPARTMENT.

IN WITNESS WHEREOF, both Donor and Donnée have caused this instrument to be executed on its behalf by officials duly authorized, therefore.

ARMOREL FIRE DEPARTMENT, as DONEE

By: Samuel Bourland

Title: Chief

Printed name:

Samuel Bourland

Date:

12/8/25

Witness:

Witness:

Print:

Print:

**STATE OF
ARKANSAS
MISSISSIPPI
COUNTY**

The foregoing instrument was acknowledged before me this
____ day of _____, 2025.

Notary Public

OSCEOLA FIRE DEPARTMENT, as DONOR

By:



Title:

FIRE CHIEF

Printed name:

PETER S. HILL

Date:

12-8-2025

Witness:

Witness:

Print:

Print:

STATE OF ARKANSAS MISSISSIPPI COUNTY

The foregoing instrument was acknowledged before me this
____ day of _____, 2025.

EXHIBIT A

**The following item will be donated to ARMOREL FIRE
DEPARTMENT**

1. 1991 PIRSCH CUSTOM PUMPER

Serial No. 1P9CPC680MK004001

Resolution ____ 2025

A resolution accepting dedicated property for a public street.

The City of Osceola is desirous of attracting business and economic benefits to the city and the County of Mississippi, and JARTCO HOLDINGS, INC., an Arkansas corporation, is conveying property for street purposes to facilitate its business endeavors in the city.

Whereas the conditions allow the City to meet its obligations and provide a dependable street for its citizens.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF Osceola, Arkansas, that the proposed Deed, a copy attached hereto, be accepted by the city for inclusion within its public street system

City Clerk

Mayor

THIS INSTRUMENT PREPARED BY:

A. Cale Block
RMP, LLP
17901 Chenal Parkway, Suite 200
Little Rock AR 72223

DEDICATION DEED
WITH MAINTENANCE AND REVERSION

KNOW ALL PERSONS BY THESE PRESENTS:

That JARTCO HOLDINGS, INC., a corporation organized under the laws of the State of Arkansas, ("Grantor"), for and in consideration of the benefits accruing and to accrue to it and to the public generally, AS WELL AS for and in consideration of the terms and conditions contained in this Dedication Deed with Maintenance and Reversion, does hereby dedicate, give and convey unto the CITY OF OSCEOLA, ARKANSAS, a duly incorporated city of the first class under the laws of the State of Arkansas ("Grantee"), a permanent right-of-way in, on, under, over and across those certain lands (the "Dedicated Property") shown and described as in the legal description attached made a part hereof as Exhibit A, for the purposes of a public street, the installation and maintenance of public utilities, and other public purposes consistent with right-of-way use, including but not limited to the right to grant entry into the right-of-way through franchise agreements with other entities.

Grantor warrants that Grantor is the owner of the Dedicated Property and will defend title to the Property against the claims of any and all persons claiming by, through or under Grantor, and that Grantor has full authority to grant this Dedication Deed according to its terms.

TO HAVE AND TO HOLD the Dedicated Property unto the said Grantee forever, together with all tenements, appurtenances and hereditaments thereunto belonging, until such time as the use of the Dedicated Property is relinquished by the Grantee, either intentionally or pursuant to the terms of this Dedication Deed with Maintenance and Reversion.

Grantee shall, at its sole cost and expense, continuously maintain, repair, and keep the Dedicated Property (including all pavements, drainage structures, signage, landscaping, and appurtenances) in a safe, serviceable, and good condition, consistent with standards applicable to other public streets of similar character within the Grantee's city limits. Failure of the Grantee to perform such maintenance within ninety (90) days after written notice from Grantor shall constitute a breach of the terms of this Dedication Deed with Maintenance and Reversion.

The Dedicated Property is conveyed to the Grantee so long as it is used and maintained for public street purposes. In the event that (a) Grantee abandons, vacates, or ceases to use the Dedicated Property for public right-of-way purposes; (b) fails to maintain the Dedicated Property in a manner consistent with the above maintenance obligation; or (c) conveys, leases, or otherwise transfers any interest in the Dedicated Property to a private entity without Grantor's written consent, title to the Dedicated Property shall automatically revert to Grantor, or Grantor's heirs, successors, and/or assigns, without the necessity of any further action or conveyance by or from Grantee. The occurrence of any event described by this paragraph is a "Reversion Event."

Upon the occurrence of any Reversion Event, Grantor shall be entitled to record in the real property records of Mississippi County, Arkansas, an affidavit or declaration of reversion, and such recordation shall constitute conclusive notice of the reversion of title in Grantor. Grantee expressly waives any requirement of judicial action to effectuate such reversion.

Upon reversion, Grantor and its heirs, successors, and/or assigns shall have the right to immediate re-entry and possession of the Dedicated Property, together with all improvements thereon, free and clear of any claim by the City or its heirs, successors, or assigns.

IN WITNESS WHEREOF, Grantor, the said JARTCO HOLDINGS, INC., a corporation organized under the laws of the State of Arkansas, has caused these presents to be signed by its President and CEO and attested by its Executive Vice President and CFO.

JARTCO HOLDINGS, INC.

By: _____
George Cress, President and CEO

ATTESTED:

Denny Upton, Executive Vice President and CFO

ACKNOWLEDGMENT

STATE OF ARKANSAS)
 ss)
COUNTY OF PULASKI)

On this ____ day of _____, 20__, before me, the undersigned duly commissioned Notary Public, qualified and acting within and for said County and State, appeared in person the within named George Cress and Denny Upton, being the President and CEO and Executive Vice President and CFO, respectively, of JARTCO HOLDINGS, INC., a corporation organized under the laws of the State of Arkansas, and who stated they were duly authorized in their respective capacities to execute the foregoing instrument for and in the name and behalf of said corporation, and further stated and acknowledged that they had so signed, executed and delivered said foregoing instrument for the consideration, uses and purposes set forth therein.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on this ____ day of _____, 20__.

Notary Public

My Commission Expires:

[SEAL]

ACCEPTANCE, CONSENT, AND AGREEMENT:

The City of Osceola, Arkansas, hereby accepts the above Dedication Deed with Maintenance and Reversion for municipal purposes and acknowledges, consents, and agrees to all terms and conditions therein with the intent to be bound by the same in exchange for the good and valuable consideration described by such Dedication Deed with Maintenance and Reversion, together with other good and valuable consideration, the receipt and sufficiency of which is acknowledged and admitted.

Dated this ____ day of _____, 20__.

CITY OF OSCEOLA, ARKANSAS

By: _____

Title: _____

EXHIBIT A
DEDICATED PROPERTY

LEGAL DESCRIPTION:

PART OF THE NE1/4 OF SECTION 5, T-12-N, R-10-E, MISSISSIPPI COUNTY, ARKANSAS, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT A POINT IN THE CENTERLINE OF ARKANSAS STATE HIGHWAY 140 AT ITS INTERSECTION WITH THE CENTERLINE OF COUNTY ROAD 471, SAID INTERSECTION BEING COMMONLY ACCEPTED AS EVIDENCE OF THE NORTHEAST CORNER OF SAID SECTION 5; THENCE S01°04'33"E ALONG THE EAST LINE OF SAID SECTION 5, A DISTANCE OF 70.00 FEET TO A POINT ON THE SOUTH RIGHT OF WAY LINE OF ARKANSAS STATE HIGHWAY 140; THENCE S89°21'24"W ALONG SAID SOUTH RIGHT OF WAY LINE, A DISTANCE OF 1536.30 FEET; THENCE S01°16'04"E, A DISTANCE OF 450.02 FEET; THENCE S89°21'34"W, A DISTANCE OF 450.03 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE S89°21'34"W, A DISTANCE OF 45.19 FEET; THENCE N00°58'14"W, A DISTANCE OF 447.80 FEET TO A POINT ON THE SAID SOUTH RIGHT OF WAY LINE OF ARKANSAS STATE HIGHWAY 140; THENCE N88°46'00"E ALONG SAID SOUTH RIGHT OF WAY LINE, A DISTANCE OF 42.89 FEET; THENCE S01°15'50"E, A DISTANCE OF 448.27 FEET TO THE POINT OF BEGINNING. CONTAINING 0.45 ACRES, MORE OR LESS.

SURVEY:

