



City of Keiser, Arkansas

2026 Annual Budget Report
January 1st – December 31st

City of Keiser, Arkansas

2026 Annual Budget Report January 1 – December 31

**Rick Creecy
Mayor**

City Council and Other Elected Officials

Name	Ward	Position
Laura Smith	1	1
Joey Jackson	1	2
Donna Bell	2	1
Lynn Skaggs	2	2
Penny Wilbanks, Recorder		

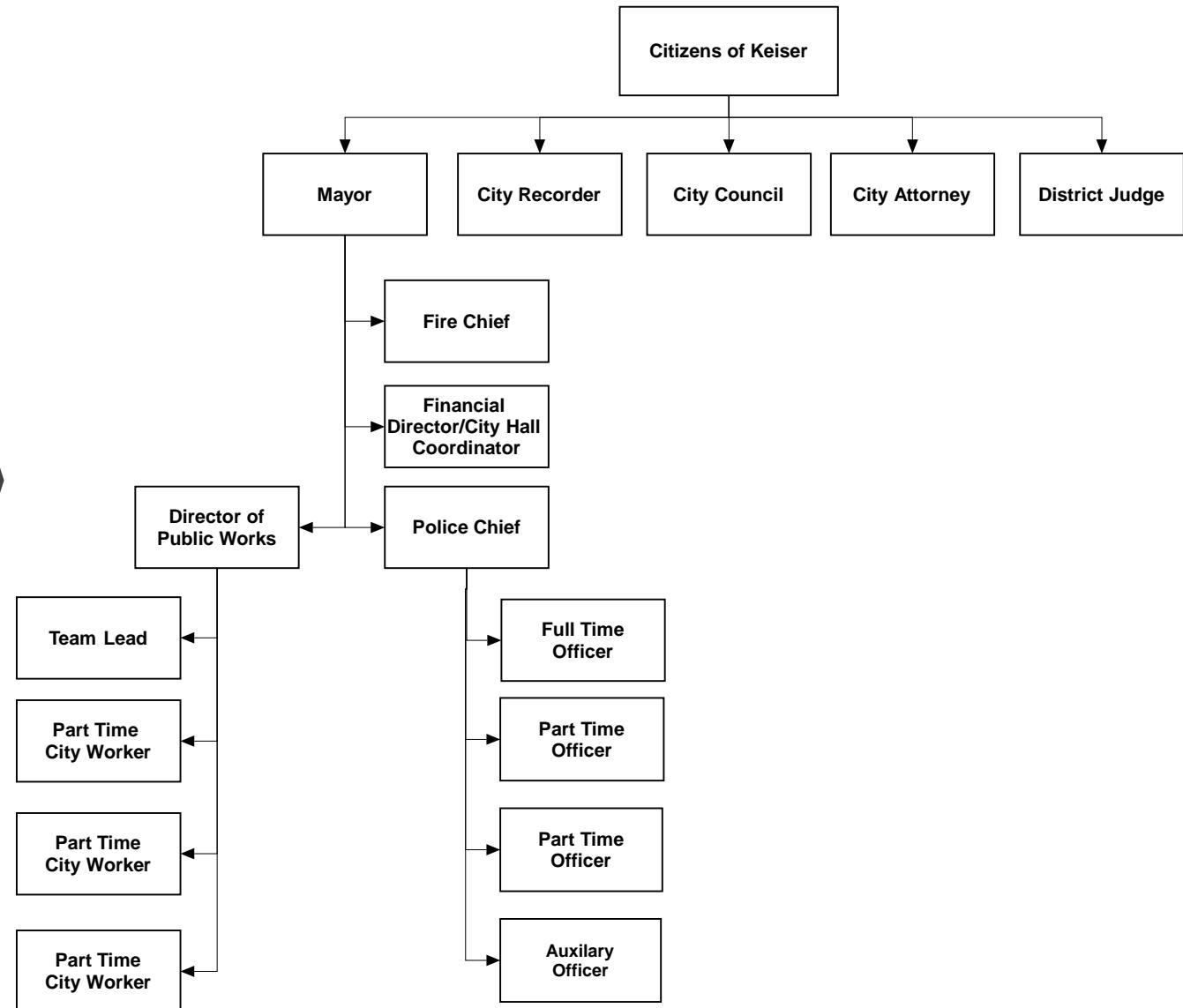


Mission Statement

To make a positive difference in the community by efficiently managing public resources, serve by being open and transparent and providing effective services and leadership that exceed the expectations of our citizens.

City of Keiser, Arkansas Organizational Chart

January 1, 2026



City of Keiser

Combined Budget Summary

Fiscal Year 2026

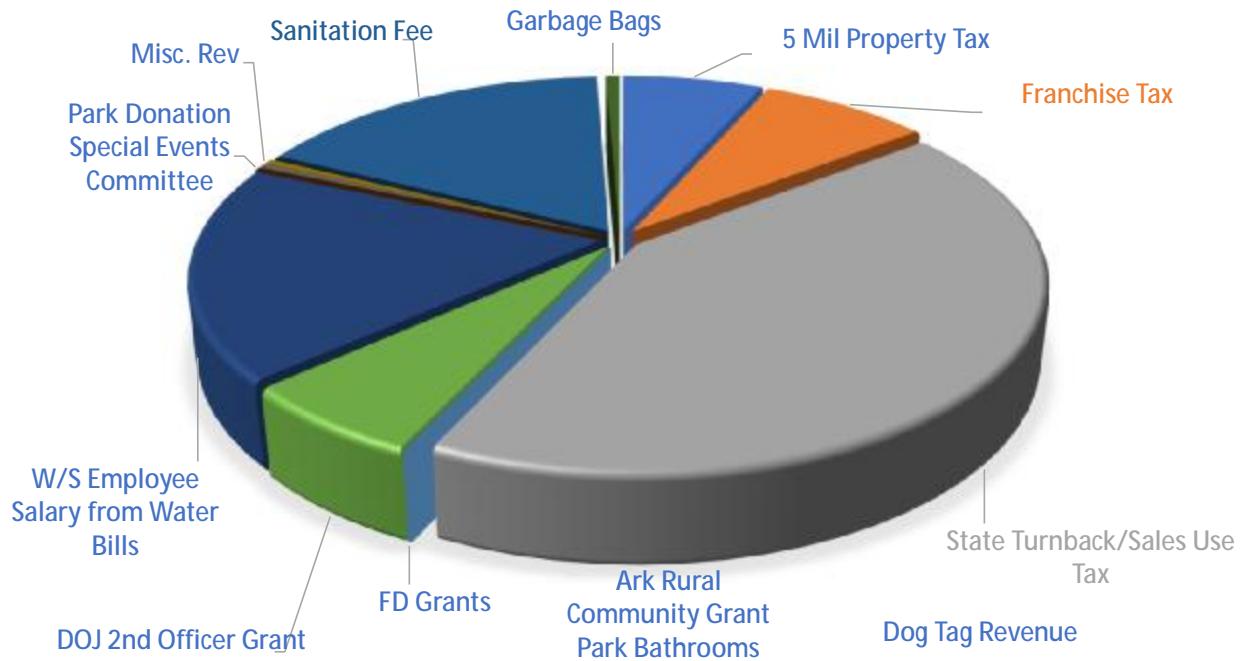
One-Cent Water	\$195,117
One-Cent Sewer	\$141,950
Water / Sewer	\$179,090

	General Fund	Fire Dept Act 833	Street	Total Water & Sewer	Meter Deposit	Debt Reserve	Grants/Loan	GRAND TOTAL
BEGINNING BALANCE	\$200,000	\$39,900	\$190,600	\$516,157	\$27,639	\$100,945	\$1,165	\$1,076,406
REVENUE								
5 Mil Property Tax	31,000	-	6,286	-	-	-	-	37,286
Franchise Tax	37,500	-	-	-	-	-	-	37,500
State Turnback/Sales Use Tax	199,200	-	62,500	-	-	-	-	261,700
DOJ 2nd Officer Grant	30,000	-	-	-	-	-	-	30,000
W/S Employee Salary from Water Bills	85,000	-	-	-	-	-	-	85,000
Sanitation Fee	80,000	-	-	-	-	-	-	80,000
Misc Revenue	7,000	-	-	-	-	-	-	7,000
Water / Sewer Revenue	-	-	-	230,675	-	38,175	-	268,850
Meter Deposits	-	-	-	-	6,000	-	-	6,000
Act 833 Turnback	-	18,500	-	-	-	-	-	18,500
Grant/Loan Revenue	-	-	-	-	-	-	4,681,817	4,681,817
PROJECTED REVENUE	469,700	18,500	68,786	230,675	6,000	38,175	4,681,817	5,513,653
TOTAL AVAILABLE	\$669,700	\$58,400	\$259,386	\$746,832	\$33,639	\$139,120	\$4,682,982	\$6,590,059
EXPENDITURES								
City Hall	135,220	-	-	-	-	-	-	135,220
Sanitation	174,461	-	-	-	-	-	-	174,461
Repairs & Maintenance	113,858	-	-	-	-	-	-	113,858
Fire Department	24,400	-	-	-	-	-	-	24,400
Library	1,200	-	-	-	-	-	-	1,200
Parks & Recreation	16,510	-	-	-	-	-	-	16,510
Water / Sewer	-	-	-	154,986	1,500	-	-	156,486
Street	-	-	74,125	-	-	-	-	74,125
Act 833 Fire Department	-	11,000	-	-	-	-	-	11,000
ARPA	-	-	-	-	-	-	-	-
Grant/Loan Expenses	-	-	-	-	-	-	4,681,817	4,681,817
PROJECTED EXPENDITURES	465,649	11,000	74,125	154,986	1,500	-	4,681,817	5,389,077
PROJECTED FY2025 SURPLUS	\$204,051	\$47,400	\$185,261	\$591,846	\$32,139	\$139,120	\$1,165	\$1,200,982

City of Keiser
General Operating Budget
FY 2026
REVENUE

ACCOUNT SUMMARY	2025	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
5 Mil Property Tax	31,000	-	31,000	-	6.6%
Franchise Tax	34,000	-	37,500	3,500	8.0%
State Turnback/Sales Use Tax	225,000	-	199,200	(25,800)	42.4%
Ark Rural Community Grant Park Bathrooms	8,000	-	-	(8,000)	0.0%
FD Grants	32,125	-	-	(32,125)	0.0%
DOJ 2nd Officer Grant	30,000	-	30,000	-	6.4%
W/S Employee Salary from Water Bills	83,000	-	85,000	2,000	18.1%
Park Donation Special Events Committee	12,000	-	-	(12,000)	0.0%
Dog Tag Revenue	2,000	-	2,000	-	0.4%
Misc. Rev	5,500	-	2,000	(3,500)	0.4%
Sanitation Fee	79,100	-	80,000	900	17.0%
Garbage Bags	2,000	-	3,000	1,000	0.6%
Total Projected Revenue	\$ 543,725	\$ -	\$ 469,700	\$ (74,025)	

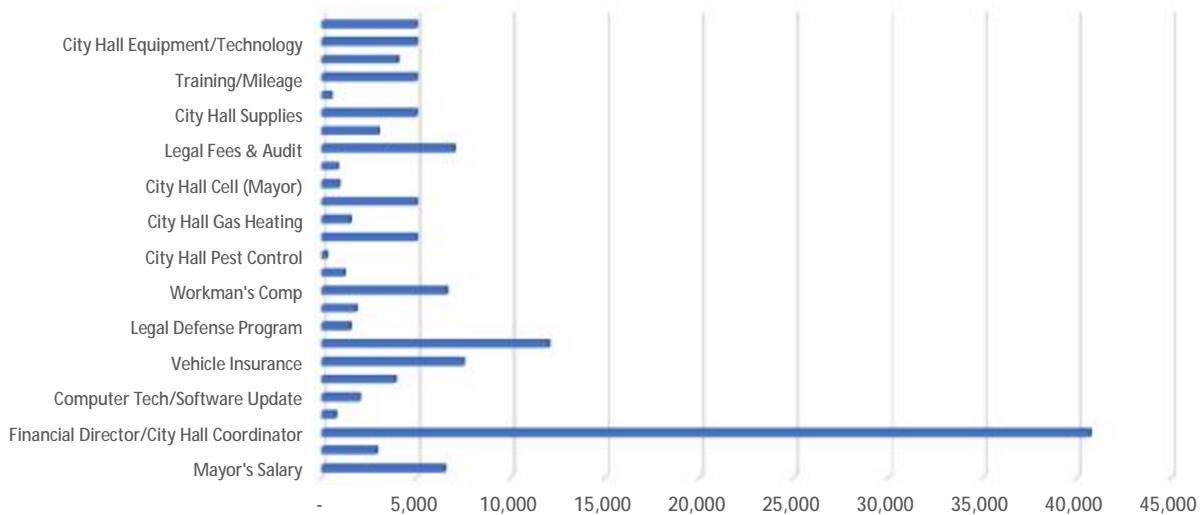
Projected Expense	\$ 502,070	\$ 465,649
Expected Surplus	\$ 41,655	\$ 4,051
Beginning Balance	\$ 156,673	\$ 200,000
Projected FY Ending Surplus	\$ 198,328	\$ 204,051



City of Keiser
General Operating Budget

FY 2026 City Hall Expenses
Operations & Maintenance

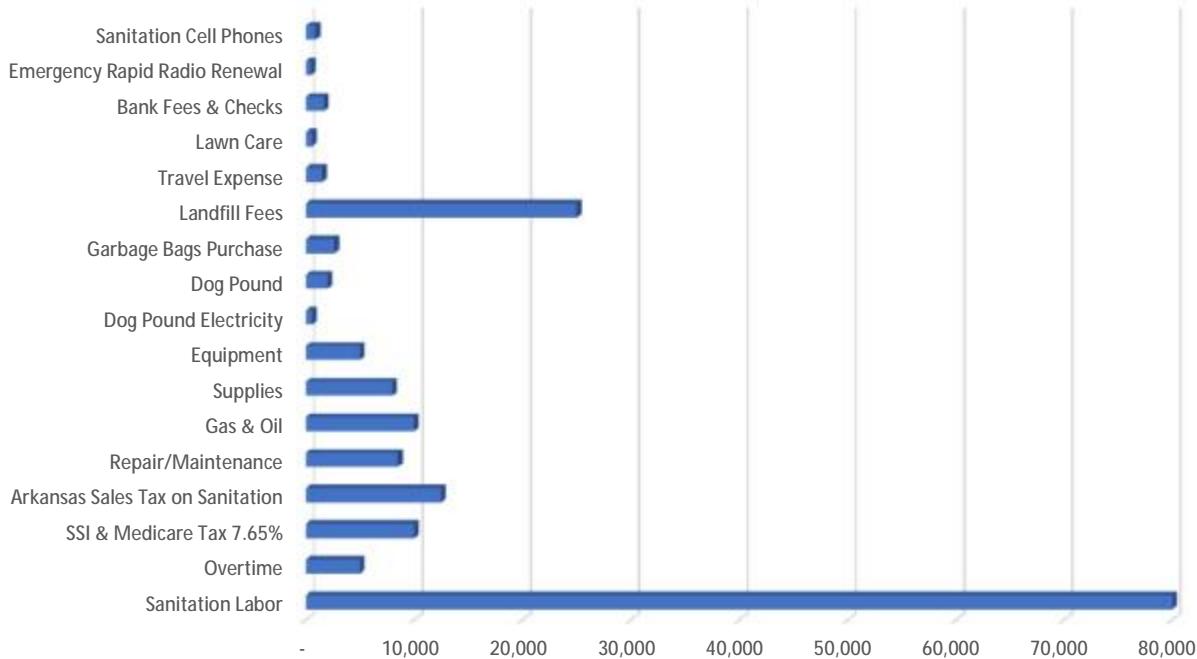
	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
Mayor's Salary	6,500	-	6,500	-	4.8%
Alderman's Salary	2,880	-	2,880	-	2.1%
Financial Director/City Hall Coordinator	39,500	-	40,685	1,185	30.1%
Recorder	720	-	720	-	0.5%
Computer Tech/Software Update	2,000	-	2,000	-	1.5%
SSI & Medicare Tax 7.65%	3,794	-	3,885	91	2.9%
Vehicle Insurance	7,500	-	7,500	-	5.5%
Property Insurance	8,500	-	12,000	3,500	8.9%
Legal Defense Program	1,500	-	1,500	-	1.1%
Unemployment Insurance	1,500	-	1,800	300	1.3%
Workman's Comp	6,402	-	6,600	198	4.9%
AirMedCare	1,200	-	1,200	-	0.9%
City Hall Pest Control	250	-	250	-	0.2%
City Hall Electric	5,000	-	5,000	-	3.7%
City Hall Gas Heating	1,500	-	1,500	-	1.1%
City Hall Phone (Ritter)	5,000	-	5,000	-	3.7%
City Hall Cell (Mayor)	900	-	900	-	0.7%
City Hall Postage and Box Rent	800	-	800	-	0.6%
Legal Fees & Audit	7,000	-	7,000	-	5.2%
City Hall Dues & Subscriptions	2,000	-	3,000	1,000	2.2%
City Hall Supplies	5,000	-	5,000	-	3.7%
Drug Testing	500	-	500	-	0.4%
Training/Mileage	5,000	-	5,000	-	3.7%
Outreach/Development/Incentive	4,000	-	4,000	-	3.0%
City Hall Equipment/Technology	5,000	-	5,000	-	3.7%
City Hall Repairs and Maintenance	5,000	-	5,000	-	3.7%
Total Operations & Maintenance	\$ 128,946		\$ 135,220	\$ 6,274	



City of Keiser
General Operating Budget
FY 2026 Sanitation Expenses

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
Sanitation Expenses					
Director of Public Works	40,571	-	41,788	1,217	24.0%
Employee Incentive	4,200	-	4,200	-	2.4%

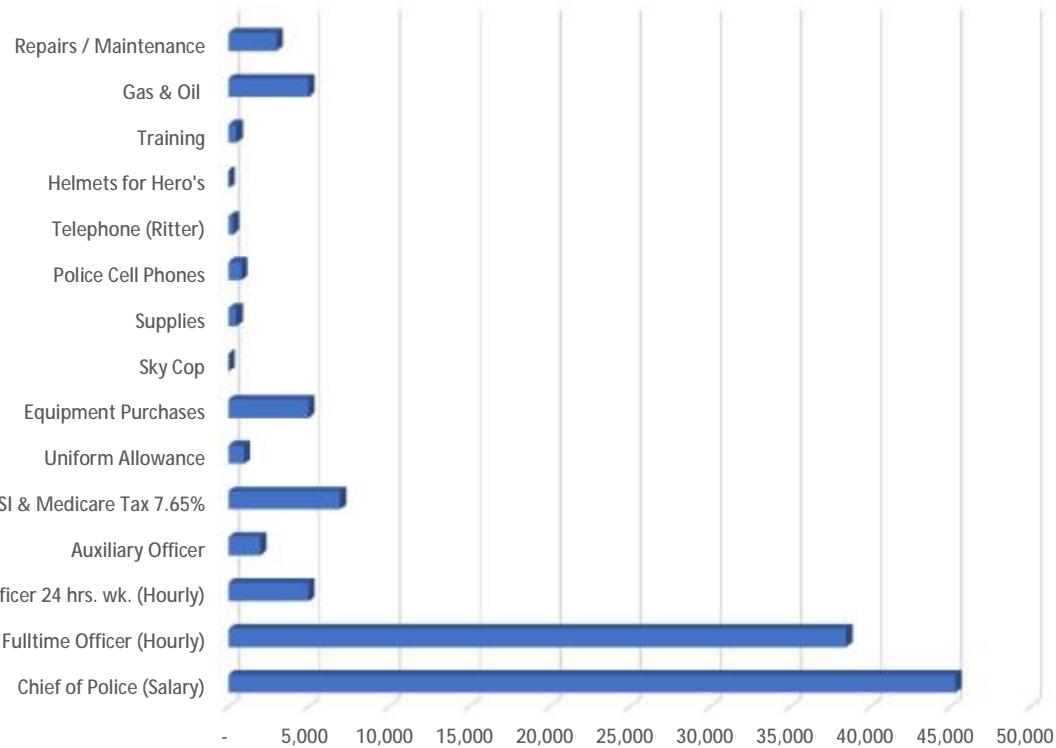
Sanitation Labor	80,000	-	80,000	-	45.9%
Overtime	5,000	-	5,000	-	2.9%
SSI & Medicare Tax 7.65%	9,927	-	10,021	93	5.7%
Arkansas Sales Tax on Sanitation	9,000	-	12,500	3,500	7.2%
Repair/Maintenance	8,500	-	8,500	-	4.9%
Gas & Oil	10,000	-	10,000	-	5.7%
Supplies	8,000	-	8,000	-	4.6%
Equipment	-	-	5,000	5,000	2.9%
Dog Pound Electricity	-	-	600	600	0.3%
Dog Pound	2,000	-	2,000	-	1.1%
Garbage Bags Purchase	2,625	-	2,650	25	1.5%
Landfill Fees	25,000	-	25,000	-	14.3%
Travel Expense	1,500	-	1,500	-	0.9%
Lawn Care	590	-	590	-	0.3%
Bank Fees & Checks	1,700	-	1,700	-	1.0%
Emergency Rapid Radio Renewal	-	-	500	500	0.3%
Sanitation Cell Phones	900	-	900	-	0.5%
Total Sanitation Expenses	\$ 164,742	\$ -	\$ 174,461	\$ 9,718	



City of Keiser General Operating Budget FY 2026 Police Expenses

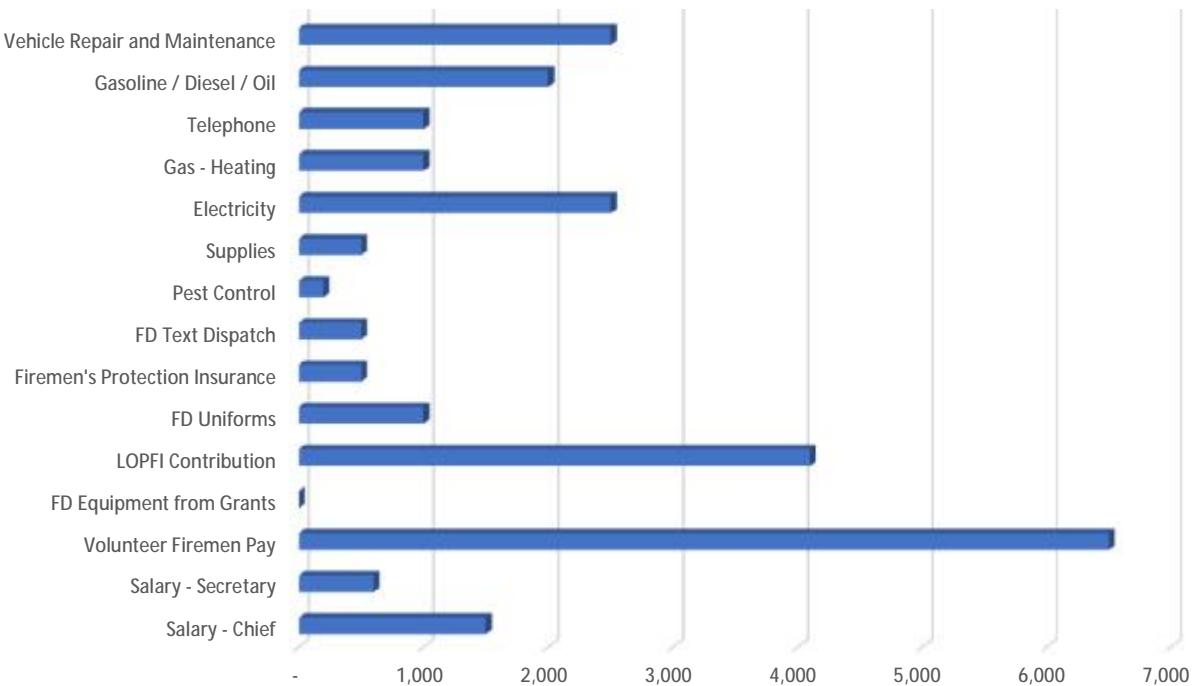
Police Dept. Expenses	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
Chief of Police (Salary)	43,992	-	45,311	1,319	39.8%
DOJ 2nd Fulltime Officer (Hourly)	33,280	-	38,500	5,220	33.8%
(2) Part-Time Officer 24 hrs. wk. (Hourly)	10,000	-	5,000	(5,000)	4.4%
Auxiliary Officer	3,500	-	2,000	(1,500)	1.8%
SSI & Medicare Tax 7.65%	6,944	-	6,947	3	6.1%
Uniform Allowance	1,000	-	1,000	-	0.9%
Equipment Purchases	5,000	-	5,000	-	4.4%
Sky Cop	4,500	-	-	(4,500)	0.0%
Supplies	500	-	500	-	0.4%
Police Cell Phones	1,000	-	800	(200)	0.7%

Telephone (Ritter)	500	-	300	(200)	0.3%
Helmets for Hero's	200	-	-	(200)	0.0%
Training	500	-	500	-	0.4%
Gas & Oil	5,000	-	5,000	-	4.4%
Repairs / Maintenance	3,000	-	3,000	-	2.6%
Total Police Expenses	\$ 118,916	\$ -	\$ 113,858	\$ (5,058)	



City of Keiser
General Operating Budget
FY 2026 Fire Dept. Expenses

Fire Dept. Expenses	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
Salary - Chief	1,500	-	1,500	-	6.1%
Salary - Secretary	600	-	600	-	2.5%
Volunteer Firemen Pay	6,500	-	6,500	-	26.6%
FD Equipment from Grants	32,125	-	-	(32,125)	0.0%
LOPFI Contribution	4,100	-	4,100	-	16.8%
FD Uniforms	1,000	-	1,000	-	4.1%
Firemen's Protection Insurance	500	-	500	-	2.0%
FD Text Dispatch	500	-	500	-	2.0%
Pest Control	200	-	200	-	0.8%
Supplies	500	-	500	-	2.0%
Electricity	2,500	-	2,500	-	10.2%
Gas - Heating	1,000	-	1,000	-	4.1%
Telephone	1,000	-	1,000	-	4.1%
Gasoline / Diesel / Oil	2,000	-	2,000	-	8.2%
Vehicle Repair and Maintenance	2,500	-	2,500	-	10.2%
Total Fire Dept. Expenses	\$ 56,525	\$ -	\$ 24,400	\$ (32,125)	



City of Keiser
General Library Operating Budget
FY 2026 Library Expenses

Library Expenses	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE
Pest Control	200	0	200	-
Repairs and Maintenance	1,000	0	1,000	-
Total Library Expenses	\$ 1,200	\$ -	\$ 1,200	\$ -

City of Keiser
General Park & City Beautification Operating Budget
FY 2026 Park Expenses

Park & Beautification Expense	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE
Electricity	-	-	1,250	1,250
Park Landscaping	2,500	-	2,500	-
Maintenance	2,500	-	2,500	-
Bathroom Repairs	16,000	-	-	(16,000)
Camera Subscriptions x9	740	-	1,260	520
Park Upgrades Benches Bike/Walking Track	5,000	-	5,000	-
City Beautification	5,000	-	4,000	(1,000)
Total Parks & Recreation Expense	\$ 31,740	\$ -	\$ 16,510	\$ (16,480)

City of Keiser

Fire Department Act 833 Operating Budget

FY 2026

REVENUE

ACCOUNT SUMMARY	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
Act 833 Turnback	15,800	-	18,500	2,700	100.0%
Total Projected Revenue	\$ 15,800	\$ -	\$ 18,500	\$ 2,700	

Franchise Tax

Projected Expense	\$ 11,075	\$ -	\$ 11,000
Expected Surplus	\$ 4,725	\$ -	\$ 7,500
Beginning Balance	\$ 14,485	\$ -	\$ 39,900
Projected FY Ending Surplus	\$ 19,210	\$ -	\$ 47,400

Sales/Use Tax

City of Keiser

Act 833 Operating Budget

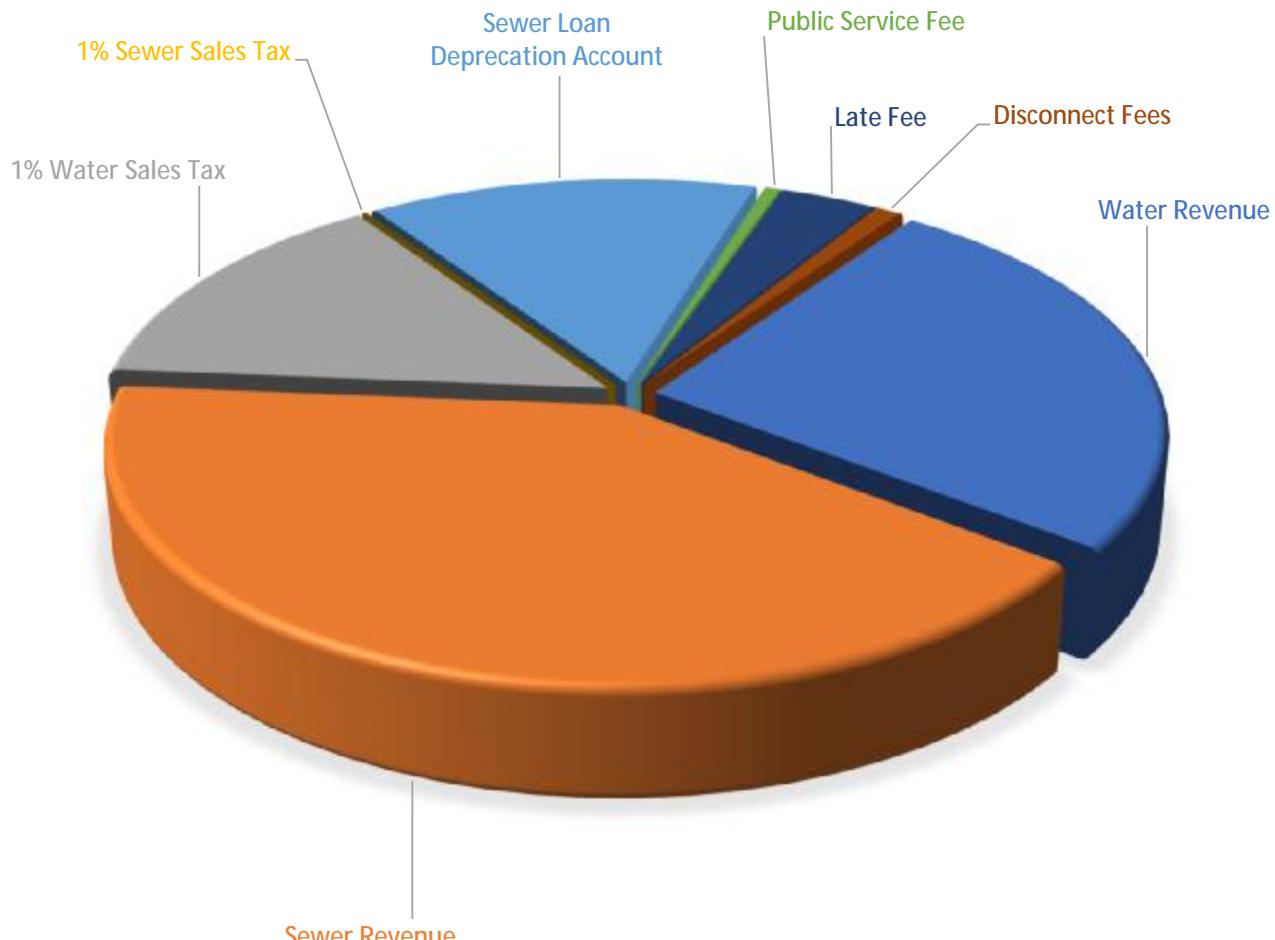
FY 2026 FD Act 833 Expenses

Fire Dept. Act 833 Expense	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
Act 833 - New Equipment	5,075	-	5,000	(75)	45.5%
Act 833 - New Radios	-	-	-	-	0.0%
Act 833 - Equipment Repairs	5,000	-	5,000	-	45.5%
Act 833 - Supplies	1,000	-	1,000	-	9.1%
Repairs & Maintenance	\$ 11,075	\$ -	\$ 11,000	\$ (75)	

**City of Keiser
Water & Sewer Operating Budget
FY 2026
REVENUE**

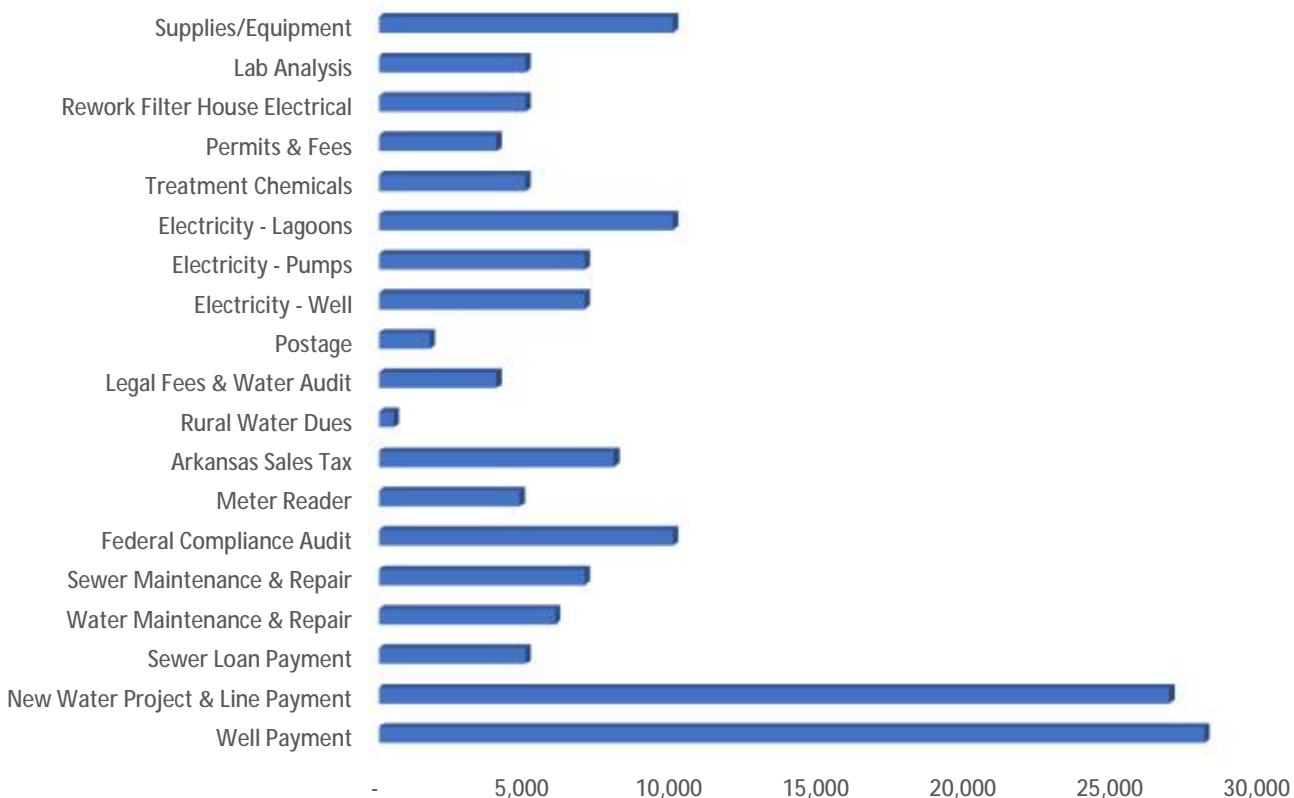
ACCOUNT SUMMARY	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
Water Revenue	69,000	-	69,000	-	25.7%
Sewer Revenue	110,000	-	110,000	-	40.9%
1% Water Sales Tax	33,000	-	38,175	5,175	14.2%
1% Sewer Sales Tax	-	-	-	-	0.0%
Sewer Loan Depreciation Account	33,000	-	38,175	5,175	14.2%
Public Service Fee	1,500	-	1,500	-	0.6%
Late Fee	8,000	-	9,500	1,500	3.5%
Disconnect Fees	2,500	-	2,500	-	0.9%
Total Projected Revenue	\$ 257,000	\$ -	\$ 268,850	\$ 11,850	

Projected Expense	\$ 146,486	\$ 154,986
Expected Surplus	\$ 110,514	\$ 113,864
Beginning Balance	\$ 301,995	\$ 516,157
Projected Ending Surplus Balance	\$ 412,509	\$ 630,021



**City of Keiser
Water & Sewer Budget
FY 2026 W/S Expenses**

Water & Sewer Expenses	2025	2025	2026	VARIANCE	Budget
	BUDGET	ACTUAL	BUDGET		
Well Payment	28,068	-	28,068	-	10.4%
New Water Project & Line Payment	26,868	-	26,868	-	10.0%
Sewer Loan Payment	3,500	-	5,000	1,500	1.9%
Water Maintenance & Repair	6,000	-	6,000	-	2.2%
Sewer Maintenance & Repair	7,000	-	7,000	-	2.6%
Federal Compliance Audit	10,000	-	10,000	-	3.7%
Meter Reader	4,800	-	4,800	-	1.8%
Arkansas Sales Tax	8,000	-	8,000	-	3.0%
Rural Water Dues	500	-	500	-	0.2%
Legal Fees & Water Audit	4,000	-	4,000	-	1.5%
Postage	1,750	-	1,750	-	0.7%
Electricity - Well	5,000	-	7,000	2,000	2.6%
Electricity - Pumps	5,000	-	7,000	2,000	2.6%
Electricity - Lagoons	10,000	-	10,000	-	3.7%
Treatment Chemicals	5,000	-	5,000	-	1.9%
Permits & Fees	4,000	-	4,000	-	1.5%
Rework Filter House Electrical	5,000	-	5,000	-	1.9%
Lab Analysis	2,000	-	5,000	3,000	1.9%
Supplies/Equipment	10,000	-	10,000	-	3.7%
Total Water & Sewer Expenses	\$ 146,486		\$ 154,986	\$ 8,500	



**City of Keiser
Meter Deposits
FY 2026
ACCOUNT VALUE**

ACCOUNT SUMMARY	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
Meter Deposits	6,000	-	6,000	-	100.0%
Projected Deposits	\$ 6,000	\$ -	\$ 6,000	\$ -	
Projected Expense	\$ 1,000	\$ -	\$ 1,500		
Expected Surplus	\$ 5,000		\$ 4,500		
Beginning Balance	\$ 24,475		\$ 27,639		
Projected FY Ending Surplus	\$ 29,475		\$ 32,139		

**City of Keiser
Meter Deposits
FY 2026 Meter Refunds**

Meter Refunds Expenses	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
Deposit Refunds	1,000	-	1,500	500	100.0%
Total Meter Expenses	\$ 1,000		\$ 1,500	\$ 500	

**City of Keiser
Debt Reserve Fund
FY 2026
ACCOUNT VALUE**

ACCOUNT SUMMARY	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
Debt Reserve	-	-	38,175	38,175	100.0%
Projected Deposits	\$ -	\$ -	\$ 38,175		
Projected Expense	\$ -	\$ -	\$ -		
Expected Surplus	\$ -		\$ 38,175		
Beginning Balance	\$ 60,136		\$ 100,945		
Projected FY Ending Surplus	\$ 60,136		\$ 139,120		

City of Keiser
Street Department
FY 2026

REVENUE

ACCOUNT SUMMARY	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
3500-State Turnback	62,000	-	62,500	500	91%
Transfer from General	-	-	-	-	0%
Millage	6,700	-	6,286	(414)	9%
Total Projected Revenue	\$ 68,700	\$ -	\$ 68,786	\$ 86	

Projected Expense	\$ 21,350	\$ -	\$ 74,125
Expected Surplus	\$ 47,350		\$ (5,339)
Beginning Balance	\$ 119,483		\$ 190,600
Projected FY Ending Surplus	\$ 166,833		\$ 185,261

STREET	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
Electricity	12,500	-	13,700	1,200	18%
Speed Bumps	5,000	-	2,000	(3,000)	3%
Parking Lot Park	3,000	-	52,425	49,425	71%
Supplies	850	-	1,000	150	1%
Repairs & Maintenance	-	-	5,000	5,000	7%
Total Operations & Maintenance	\$ 21,350		\$ 74,125	\$ 52,775	

City of Keiser
 DOJ 2nd Full Time Officer Grant
 FY 2026

REVENUE

ACCOUNT SUMMARY	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
Transfer Funds to General	30,000	-	30,000	-	100%
	-	-	-	-	0%
Total Projected Revenue	\$ 30,000	\$ -	\$ 30,000	\$ -	

Projected Expense	\$ 30,000	\$ -	\$ 30,000	
Expected Surplus	\$ -	\$ -	\$ -	
Beginning Balance	\$ 756		\$ 771	
Projected FY Ending Surplus	\$ 756		\$ 771	

DOJ 2nd Officer Expenses	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
Full Time Officer Salary	30,000	-	30,000	-	100%
	-	-	-	-	0%
Total Operations & Maintenance	\$ 30,000		\$ 30,000	\$ -	

Note: 2nd Full Time Officer Salery is Transferred into General Weekly for Payroll
 Repairs & Maintenance

City of Keiser
DOJ Community Policing Grant
FY 2026

REVENUE

ACCOUNT SUMMARY	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
DOJ Grant Funds	3,222	-	25,000	21,778	100% 0%
Total Projected Revenue	\$ 3,222	\$ -	\$ 25,000	\$ 21,778	
Projected Expense	\$ -	\$ -	\$ 25,000		
Expected Surplus	\$ 3,222		\$ 100		
Beginning Balance	\$ 100		\$ 100		
Projected FY Ending Surplus	\$ 3,322		\$ 100		

DOJ Community Policing
Expenses

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
Neighborhood Watch	-	-	1,000	1,000	4%
Community Outreach	-	-	2,000	2,000	8%
Drug Prevention & Education	-	-	2,000	2,000	8%
Community Feedback	-	-	2,000	2,000	8%
Public Safety Education	-	-	2,000	2,000	8%
Repairs & Maintenance	-	-	6,000	6,000	24%
Emergency Response	-	-	3,000	3,000	12%
Senior Citizen Safety	-	-	2,000	2,000	8%
Officer Training	-	-	5,000	5,000	20%
Total Operations & Maintenance	\$ -	\$ -	\$ 25,000	\$ 25,000	

City of Keiser
ArDOT Bike/Walking Grant
FY 2026

REVENUE

ACCOUNT SUMMARY	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
ArDOT Bike/Walking Grant	86,000	-	86,000	-	62%
City Matching Funds	52,425	-	52,425	-	38%
	-	-	-	-	0%
	-	-	-	-	0%
Total Projected Revenue	\$ 138,425	\$ -	\$ 138,425	\$ -	
Projected Expense	\$ 138,425	\$ -	\$ 138,425		
Expected Surplus	\$ -		\$ -		
Beginning Balance	\$ 100		\$ -		
Projected FY Ending Surplus	\$ 100		\$ -		

Bike/Walking Trail Grant	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
Bike Trail Construction/Instillation	107,925	-	107,925	-	78%
Engineering Design	13,000	-	13,000	-	9%
Construction Inspection	5,000	-	5,000	-	4%
Repairs & Maintenance	10,000	-	10,000	-	7%
Surveying	2,500	-	2,500	-	2%
Total Operations & Maintenance	\$ 138,425		\$ 138,425	\$ -	

City of Keiser
ANRC Sewer Loan
FY 2026

REVENUE

ACCOUNT SUMMARY	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
Construction Loan	235,500	-	1,100,000	864,500	25%
ANRC Loan Forgiveness (Grant)	-	-	3,253,262	3,253,262	75%
	-	-	-	-	0%
	-	-	-	-	0%
Total Projected Revenue	\$ 235,500	\$ -	\$ 4,353,262	\$ 4,117,762	

Projected Expense	\$ -	\$ -	\$ 4,353,262
Expected Surplus	\$ 235,500	\$ -	
Beginning Balance	\$ 404	\$ 194	
Projected FY Ending Surplus	\$ 235,904	\$ 194	

Sewer Loan Expenses	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
Jefferson Lift Station	-	-	225,000	225,000	5%
Poplar Lift Station	-	-	225,000	225,000	5%
West Main Lift Station	-	-	225,000	225,000	5%
Repairs & Maintenance	-	-	3,360,104	3,360,104	77%
Engineering	-	-	145,448	145,448	3%
Legal	-	-	15,000	15,000	0%
Construction Mgmt. & Inspection Fees	-	-	157,710	157,710	4%
Total Operations & Maintenance	\$ -		\$ 4,353,262	\$ 4,353,262	

City of Keiser
Arkansas Fun Park Grant
FY 2026

REVENUE

ACCOUNT SUMMARY	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
ArDOT TAP Parking Lot	-	-	134,000	134,000	81%
City Street Funds	3,000	-	31,130	28,130	19%
City Funds	12,050	-		(12,050)	
Total Projected Revenue	\$ 15,050	\$ -	\$ 165,130	\$ 150,080	

Projected Expense	\$ 65,050	\$ -	\$ 165,130
Expected Surplus	\$ (50,000)	\$ -	
Beginning Balance	\$ 30,000	\$ 100	
Projected FY Ending Surplus	\$ (20,000)	\$ 100	

Park Expenses	2025 BUDGET	2025 ACTUAL	2026 BUDGET	VARIANCE	% of Budget
Parking Lot	50,000	-	125,000	75,000	76%
Contingencies	3,000	-	15,000	12,000	9%
Engineer Fees	12,050	-	25,130	13,080	15%
Total Operations & Maintenance	\$ 65,050		\$ 165,130	\$ 100,080	
Repairs & Maintenance					