



SPECIAL CITY COUNCIL MEETING AGENDA

City of New Prague

Tuesday, August 29, 2023 at 5:00 PM

City Hall Council Chambers - 118 Central Ave N

1. **CALL TO ORDER**
2. **APPROVAL OF REGULAR AGENDA**
 - a. 2024 Budget Discussion
 - b. Cannabis Discussion
 - c. School District Discussion
3. **ADJOURNMENT**

UPCOMING MEETINGS AND NOTICES:

September 4	Holiday – Labor Day
September 5	6:00 p.m. City Council
September 11	12:00 p.m. Community Center Board
September 12	6:00 p.m. Park Board
September 13	7:30 a.m. EDA Board
September 18	6:00 p.m. City Council
September 25	3:30 p.m. Utilities Commission
September 25	4:00 p.m. Joint Powers Board – Fitness & Aquatic Center
September 26	6:30 p.m. Golf Board
September 27	6:30 p.m. Planning Commission

2024 Proposed General Fund Budget & Levy Overview

Section 2, Item a.

Revenue

1. Property Tax Levy All Funds: Increase of \$255,667 or 5.30%
 - a. Equipment Levy: Drops to \$110,418 to continue to policy of levying for \$1,000,000 between Debt Service and the Equipment Levy.
2. LGA: Due to legislation pass in 2023, our LGA saw an increase of \$197,719, to \$1,183,527.
3. Interest Income: Increase of \$40,000 based on our current fixed income portfolio and returns from our money market account.

Expenses

1. **Personnel (Wages & Benefits)** - Proposed increase of \$269,153 or 6.6%
 - a. Wages – projected at 4% COLA plus steps
 - i. City Administrator salary/benefit allocation has been updated to have 30% paid by the EDA (was 1.5%). The Planner salary/benefit allocation moved from 50% EDA to 100% Planning.
 - ii. 2024 is a leap year. There are two additional work days included in the budget.
 - iii. With the City paying for 65% of the cost of the SRO in 2024 (vs. 25% in a standard year), due do budget considerations, I am recommending the City uses \$44,930 of the Public Safety funding that is expected to be received at the end of 2023 to cover the difference.
 - b. Health Insurance – In 2023 we committed to a 2-year agreement. 2024 max increase is 6.25%
 - c. Dental Insurance – Current carrier Delta Dental of MN, renewal information is released in September current proposed budget includes a 10% increase.
 - d. Life Insurance & Short-Term Disability – In 2023 committed to a 3-year agreement with the Hartford, no rate increase through 2025.
2. **Operations, Maintenance & Capital:**
 - a. Property and liability Insurance: 7% increase and \$0 agent fee increase
 - b. Contribution to New Prague Area Schools for Fitness & Aquatic Center – decrease from FY23 budget by \$14,275
 - c. Capital & Special Projects
 - i. Government Buildings: Regardless of the decision on future facilities, it is clear that either City Hall will need additional maintenance or money will be needed for a new facility. To that end, I have included \$100,000 in the capital outlay budget for either City Hall facility work or to be used towards a new facility.
 - ii. Fire: \$25,000 has been included to begin updating radios. Due to levy considerations, I am recommending the funding for this would come from the Public Safety Funding that is expected to be received end of 2023 from the State.
 - iii. Building Inspector: \$10,000 has been included to replace the aging office furniture within the Community Development office.
 - iv. Streets: \$12,000 has been included to purchase a Stump Grinder (1/3 of the cost). It was expected to replace a pickup at a cost of \$60,000, but was that purchase was pushed back a year for budget considerations.
 - v. Parks: \$12,000 has been included to purchase a Stump Grinder (1/3 of the cost). \$70,000 has also been included to replace a small Front-end Loader.
 - vi. Park Board: \$130,000, which would carry-over from 2023, remains in the Park Board budget for use towards trail connections. This wasn't completed in 2023 due to not receiving grant money to assist in the funding. Staff will again be applying for grants to complete the work.

3. **Professional Services:**

- a. Technology: With growing use of technology around the City, staff worked with CTS to start future planning equipment replacement. To that end, an additional \$42,000 has been added as Capital Outlay to start replacing equipment.
- b. Planning: As the Comprehensive Plan wraps up, the next step will be to update the Development Code to work in tandem with the Comp Plan. Because the Code has not seen a full overhaul in decades, instead having been piecemealed, I am recommending a full re-write. This would help reorganize the code and include graphics for many of the regulations so that it is easier to read and understand for developers and for citizens improving their property. Informal quotes for this work came in around \$75,000. Due to budget considerations, I am recommending putting \$40,000 away in 2024 and then planning for doing a re-write in 2025 while also budgeting for the remaining amount.
- c. Police: Lease Equipment has increased by \$32,400 due to an increase in body camera equipment. When originally purchased, the City opted for an upfront payment for five years. Due to the sharp spike in costs, we are instead opting for a five-year payment plan. There is no difference in final price between full payment and payment plan.

4. **Debt Service:**

- a. Debt Service payments increase primarily due to 2023A payments

5. **Other Notables:**

- a. Elections: In the passed, the City has only budgeted for elections during election years. In 2024, there is a presidential election so we are budgeting for election judges. The State is requiring staffed early voting and Scott County is having the cities staff the early election. The budget reflects this need for staffed election judges for all three elections (March primary, August primary, November general). Going forward, staff will be proposing to budget for elections each year, to limit fluctuations in the budget every other year.
- b.

6. **Discretionary Expense:** Budget contingency allowance to remain at \$25,000, which is the same as 2023.

7. **Operating Transfers Out:** 2024 is the first of ten years that will transition the Golf Club away from the yearly transfer. For the last twelve years, the City has transferred \$121,270 to the Golf Club to assist with debt service and operations. In 2024, the planned transfer is \$109,143. For the next ten years, a planned reduction of \$12,127 will take place each year until the Golf Club is no longer receiving City transfers.

CITY OF NEW PRAGUE
2023 PROPERTY TAX LEVY, PAYABLE IN 2024
Proposed 2024 Budget

Section 2, Item a.

	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	\$ Difference	% Difference
General Fund Levy	\$2,661,977	\$2,705,477	\$2,947,000	\$3,039,000	\$3,133,985	\$3,253,533	\$3,354,390	\$3,660,878	\$3,728,128	\$4,005,295	\$277,167	7.57%
Chart Tax Abatement (1)												
Chart Tax Abatement (2)												
Subtotal Tax Abatement												
Total General Fund	\$2,661,977	\$2,705,477	\$2,947,000	\$3,039,000	\$3,133,985	\$3,253,533	\$3,354,390	\$3,660,878	\$3,728,128	\$4,005,295	\$277,167	7.57%
Chart Tax Abatement (1)	\$64,669	\$64,669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Chart Tax Abatement (2)	\$62,181	\$62,181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Tax Abatement	\$126,850	\$126,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service Levy	\$986,144	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$950,000	\$950,000	\$821,283	\$889,582	\$68,299	7.19%
EDA Levy *	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$75,000	\$75,000	\$0	0.00%
Equipment Levy/CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,217	\$110,418	-\$89,799	
Total Tax Capacity Levy	\$3,824,971	\$3,882,327	\$3,997,000	\$4,089,000	\$4,183,985	\$4,303,533	\$4,354,390	\$4,660,878	\$4,824,628	\$5,080,295	\$255,667	5.49%
Market Value Levy for Library												
Total City Property Tax Levy	\$3,824,971	\$3,882,327	\$3,997,000	\$4,089,000	\$4,183,985	\$4,303,533	\$4,354,390	\$4,660,878	\$4,824,628	\$5,080,295	\$255,667	5.49%
\$ Change from Previous Year	\$59,097	\$57,356	\$114,673	\$92,000	\$94,985	\$119,548	\$50,857	\$306,488	\$163,750	\$255,667		
% Change from Previous Year	1.57%	1.50%	2.95%	2.30%	2.32%	2.86%	1.18%	7.04%	3.51%	5.30%		
5 year Rolling Average	0.78%	0.42%	1.01%	1.13%	2.13%	2.39%	2.32%	3.14%	3.38%	3.98%		
City Tax Capacity Rate	64.643%	62.255%	62.246%	61.060%	57.568%	54.688%	51.384%	52.218%	42.439%	42.439%		

*EDA Levy (Per MN. Statutes 469.107 subd. 1.)

(1) Chart Inc. Tax Abatement (2013-2017) - \$64,669 (Discontinued Going Forward in 2017)

(2) Chart Inc. Tax Abatement (2015 - 2024) - \$62,181 (Discontinued Going Forward in 2017)

WHAT IF TAX COMPARISON PAY 2023 vs Pay 2024 - New Prague

Section 2, Item a.

FISCAL YEAR 2023				MARKET VALUE TAX	
11,115,006 (92,237) -	GROSS TAX CAPACITY TIF (-) FISCAL DISPARITY (-)	\$ 4,824,628 -\$ - \$ 4,824,628	FINAL CERTIFIED LEVY FISCAL DISPARITY (-) TAX LEVY OR SPREAD LEVY	\$ 1,012,402,398 \$ 1,018,246,400 \$ -	Taxable Market Value Referendum Market Value CERTIFIED LEVY
11,022,769	NET TAX CAPACITY				
Tax Rate				0.00000%	Tax Rate

FISCAL YEAR 2024				MARKET VALUE TAX	
11,508,741 (92,237) -	Gross Tax Capacity TIF (-) FISCAL DISPARITY (-)	\$ 5,080,295 -\$ - \$ 5,080,295	PROPOSED LEVY FISCAL DISPARITY (-) TAX LEVY OR SPREAD LEVY	\$ 1,008,041,507 \$ 1,015,205,945 \$ -	Taxable Market Value Referendum Market Value PROPOSED LEVY
11,416,504	NET TAX CAPACITY				
Tax Rate				0.00000%	Tax Rate

RESIDENTIAL IMPACTS Average and Median residential values, below, are Scott County only.
Fiscal Year 2024 Scott County values are as of 7/12/2023
Fiscal Year 2024, shown above is based upon the % increase in Scott County's figures.
Taxable Market Value = -0.4%, Referendum Market Value = -0.3%, Gross Tax Capacity = 2.1%.

	% EMV Value Range Inc/Dec	# of affected Properties	% of Total	Avg Market Value 2023	Avg Market Value 2024	Value Exclusion 2023		Taxable Market Value 2023	Taxable Market Value 2024	Taxable % Change 2023 vs 2024	Net Payable 2023	MV Tax Payable 2023	Net Payable 2023	Net Payable 2024	MV Tax Payable 2024	Net Payable 2024	Inc/Dec 23 vs 24	Difference % Change	2023 Median Values	2024 Median Values	2024 Average Values	2024 Value % Change
							2024															
New Prague	+15.01+%	5	0.3%	\$ 325,300	\$ 374,095	\$ 7,963	\$ 3,571	\$ 317,337	\$ 370,524	16.76%	\$ 1,388.97	\$ -	\$ 1,388.97	\$ 1,648.81	\$ -	\$ 1,648.81	\$ 259.84	18.7%	\$ 319,200	\$ 303,800	\$ 310,221	-4.8%
	+10.01-15.00%	5	0.3%	\$ 325,300	\$ 365,963	\$ 7,963	\$ 4,303	\$ 317,337	\$ 361,659	13.97%	\$ 1,388.97	\$ -	\$ 1,388.97	\$ 1,609.37	\$ -	\$ 1,609.37	\$ 220.39	15.9%				
	+5.01-10.00%	28	1.9%	\$ 325,300	\$ 349,698	\$ 7,963	\$ 5,767	\$ 317,337	\$ 343,930	8.38%	\$ 1,388.97	\$ -	\$ 1,388.97	\$ 1,530.47	\$ -	\$ 1,530.47	\$ 141.50	10.2%				
	+0.01-5.00%	101	6.8%	\$ 325,300	\$ 333,433	\$ 7,963	\$ 7,231	\$ 317,337	\$ 326,201	2.79%	\$ 1,388.97	\$ -	\$ 1,388.97	\$ 1,451.58	\$ -	\$ 1,451.58	\$ 62.61	4.5%				
	No Change	143	9.7%	\$ 325,300	\$ 325,300	\$ 7,963	\$ 7,963	\$ 317,337	\$ 317,337	0.00%	\$ 1,388.97	\$ -	\$ 1,388.97	\$ 1,412.14	\$ -	\$ 1,412.14	\$ 23.16	1.7%				
	-0.01-5.00%	608	41%	\$ 325,300	\$ 317,168	\$ 7,963	\$ 8,695	\$ 317,337	\$ 308,473	-2.79%	\$ 1,388.97	\$ -	\$ 1,388.97	\$ 1,372.69	\$ -	\$ 1,372.69	\$ (16.28)	-1.2%				
	-5.01 - 10.00%	421	29%	\$ 325,300	\$ 300,903	\$ 7,963	\$ 10,159	\$ 317,337	\$ 290,744	-8.38%	\$ 1,388.97	\$ -	\$ 1,388.97	\$ 1,293.80	\$ -	\$ 1,293.80	\$ (95.18)	-6.9%				
	-10.00 - 15.00%	96	7%	\$ 325,300	\$ 284,638	\$ 7,963	\$ 11,623	\$ 317,337	\$ 273,015	-13.97%	\$ 1,388.97	\$ -	\$ 1,388.97	\$ 1,214.90	\$ -	\$ 1,214.90	\$ (174.07)	-12.5%				
	-15.01% +	69	5%	\$ 325,300	\$ 276,505	\$ 7,963	\$ 12,355	\$ 317,337	\$ 264,150	-16.76%	\$ 1,388.97	\$ -	\$ 1,388.97	\$ 1,175.46	\$ -	\$ 1,175.46	\$ (213.52)	-15.4%				
		1,476	100%																			

CITY OF NEW PRAGUE
PROPOSED 2024 GENERAL FUND
as of 8/24/2023

Section 2, Item a.

	2022	2023	2024		
	ACTUAL	ADOPTED	PROPOSED		
	GENERAL	GENERAL	GENERAL		
GENERAL FUND REVENUE	FUND	FUND BUDGET	FUND BUDGET	2023 to 2024 (\$)	2023 to 2024 (%)
TAXES	\$ 3,758,223	\$ 3,828,128	\$ 4,095,295	\$ 267,167	6.98%
LICENSES & PERMITS	\$ 350,997	\$ 240,780	\$ 250,255	\$ 9,475	3.94%
INTERGOVERNMENTAL	\$ 1,298,101	\$ 1,293,308	\$ 1,570,499	\$ 277,191	21.43%
CHARGES FOR SERVICES	\$ 120,026	\$ 148,806	\$ 82,164	\$ (66,642)	-44.78%
FINES	\$ 22,063	\$ 20,000	\$ 20,000	\$ -	0.00%
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
INTEREST INCOME	\$ 91,526	\$ 10,000	\$ 50,000	\$ 40,000	400.00%
MISCELLANEOUS REVENUE	\$ 54,130	\$ 14,500	\$ 14,500	\$ -	0.00%
TRANSFERS IN	\$ 133,000	\$ 946,253	\$ 398,038	\$ (548,215)	-57.94%
TOTAL REVENUE	\$ 5,828,066	\$ 6,501,775	\$ 6,480,751	\$ (21,024)	-0.32%
	2022	2023	2024		
	ACTUAL	ADOPTED	PROPOSED		
	GENERAL	GENERAL	GENERAL		
GENERAL FUND EXPENSES	FUND	FUND BUDGET	FUND BUDGET	2023 to 2024 (\$)	2023 to 2024 (%)
CITY COUNCIL	\$ 73,283	\$ 74,152	\$ 76,142	\$ 1,990	2.68%
ADMINISTRATION	\$ 533,279	\$ 492,982	\$ 461,750	\$ (31,232)	-6.34%
TECHNOLOGY NETWORK	\$ 89,119	\$ 166,882	\$ 207,383	\$ 40,501	24.27%
ELECTIONS	\$ 25,325	\$ 6,320	\$ 15,900	\$ 9,580	151.58%
ASSESSOR	\$ 43,100	\$ 44,393	\$ 45,700	\$ 1,307	2.94%
ATTORNEY	\$ 70,008	\$ 70,000	\$ 70,000	\$ -	0.00%
ENGINEERING	\$ 14,660	\$ 15,000	\$ 20,000	\$ 5,000	33.33%
PLANNING	\$ 253,784	\$ 387,745	\$ 405,813	\$ 18,068	4.66%
GOVERNMENT BUILDINGS	\$ 86,719	\$ 73,191	\$ 174,142	\$ 100,951	137.93%
POLICE	\$ 1,802,154	\$ 2,102,655	\$ 2,196,693	\$ 94,038	4.47%
FIRE	\$ 239,331	\$ 208,545	\$ 250,332	\$ 41,787	20.04%
BUILDING INSPECTION	\$ 287,444	\$ 309,492	\$ 341,144	\$ 31,652	10.23%
EMERGENCY MANAGEMENT	\$ 420	\$ 2,650	\$ 2,637	\$ (13)	-0.49%
ANIMAL CONTROL	\$ 14,487	\$ 15,750	\$ 15,750	\$ -	0.00%
PUBLIC WORKS	\$ 101,042	\$ 110,182	\$ 116,662	\$ 6,480	5.88%
STREETS	\$ 960,372	\$ 952,187	\$ 892,991	\$ (59,196)	-6.22%
STREET LIGHTS	\$ 59,689	\$ 72,418	\$ 72,333	\$ (85)	-0.12%
OUTDOOR SWIMMING POOL	\$ 67,663	\$ -	\$ -	\$ -	0.00%
AQUATICS CENTER	\$ 165,220	\$ 130,526	\$ 116,251	\$ (14,275)	-10.94%
MUNICIPAL BAND	\$ 4,466	\$ 4,475	\$ 4,484	\$ 9	0.20%
PARKS	\$ 505,766	\$ 855,736	\$ 616,851	\$ (238,885)	-27.92%
PARK BOARD	\$ 6,708	\$ 173,000	\$ 180,000	\$ 7,000	4.05%
LIBRARY	\$ 30,941	\$ 50,753	\$ 33,265	\$ (17,488)	-34.46%
UNALLOCATED	\$ 21,826	\$ 61,471	\$ 55,385	\$ (6,086)	-9.90%
TRANSFER OUT	\$ 121,270	\$ 121,270	\$ 109,143	\$ (12,127)	\$ (0)
TOTAL EXPENSES	\$ 5,578,076	\$ 6,501,775	\$ 6,480,751	\$ (21,024)	-0.32%
DIFFERENCE	\$ 249,990	\$ -	\$ -	\$ -	

Combined Preliminary Data - Pay 2024
From Le Sueur and Scott Counties
August 10, 2023

Section 2, Item a.

Parcel Count	LeSueur	Scott	Combined
Agricultural	12	6	18
Apartment	6	19	25
Comm/Ind	113	124	237
Exempt	30	177	207
Utility/RR/Other	12	2	14
Res Improved	1,281	1,500	2,781
Res Vacant Land	24	44	68
TOTAL	1,478	1,872	3,350

Estimated Market Value	LeSueur			Scott			Combined			% of Total
	Final Data Pay 2023	Prelim Data Pay 2024	%CHG	Final Data Pay 2023	Prelim Data Pay 2024	%CHG	Final Data Pay 2023	Prelim Data Pay 2024	%CHG	
Agricultural	\$2,332,900	\$2,313,900	-0.8%	\$2,683,300	\$2,670,000	-0.5%	\$5,016,200	\$4,983,900	-0.6%	0.4%
Apartment	\$9,125,100	\$10,019,200	9.8%	\$43,469,500	\$45,801,300	5.4%	\$52,594,600	\$55,820,500	6.1%	4.7%
Comm/Ind	\$36,283,600	\$38,657,300	6.5%	\$67,914,500	\$84,458,700	24.4%	\$104,198,100	\$123,116,000	18.2%	10.4%
Exempt	\$7,460,000	\$7,210,800	-3.3%	\$118,956,800	\$120,846,600	1.6%	\$126,416,800	\$128,057,400	1.3%	10.8%
Utility/RR/PP	\$2,904,900	\$3,081,500	6.1%	\$1,939,100	\$1,939,100	0.0%	\$4,844,000	\$5,020,600	3.6%	0.4%
Residential	\$384,917,600	\$403,556,600	4.8%	\$484,332,900	\$463,719,500	-4.3%	\$869,250,500	\$867,276,100	-0.2%	73.2%
TOTAL EMV	\$443,024,100	\$464,839,300	4.9%	\$719,296,100	\$719,435,200	0.0%	\$1,162,320,200	\$1,184,274,500	1.9%	100.0%

New Construction	Final Data Pay 2023	Prelim Data Pay 2024	%CHG	Final Data Pay 2023	Prelim Data Pay 2024	%CHG	Final Data Pay 2023	Prelim Data Pay 2024	%CHG	% of Total
Comm/Ind	\$2,535,400	\$1,104,100	-56.5%	\$419,300	\$0	-100.0%	\$2,954,700	\$1,104,100	-62.6%	14.3%
Exempt	\$0	\$0		\$100,000	\$79,600		\$100,000	\$79,600		1.0%
Residential	\$10,023,300	\$4,634,300	-53.8%	\$3,165,490	\$1,879,150	-40.6%	\$13,188,790	\$6,513,450	-50.6%	84.6%
TOTAL NC	\$12,558,700	\$5,738,400	-54.3%	\$3,684,790	\$1,958,750	-46.8%	\$16,243,490	\$7,697,150	-52.6%	100.0%

Gross Net Tax Capacity	Final Data Pay 2023	Prelim Data Pay 2024	%CHG	Final Data Pay 2023	Prelim Data Pay 2024	%CHG	Final Data Pay 2023	Prelim Data Pay 2024	%CHG	% of Total
Agricultural	14,104	17,216	22.1%	16,821	19,196	14.1%	30,925	36,412	17.7%	0.3%
Apartment	114,064	125,241	9.8%	475,457	502,413	5.7%	589,521	627,654	6.5%	5.5%
Comm/Ind	675,092	722,940	7.1%	1,293,498	1,622,148	25.4%	1,968,590	2,345,088	19.1%	20.4%
Exempt	0	0		0	0		0	0		0.0%
Utility/RR/PP	56,545	60,303	6.6%	38,706	38,782	0.2%	95,251	99,085	4.0%	0.9%
Residential	3,724,684	3,913,972	5.1%	4,706,035	4,486,530	-4.7%	8,430,719	8,400,502	-0.4%	73.0%
TOTAL TC	4,584,489	4,839,672	5.6%	6,530,517	6,669,069	2.1%	11,115,006	11,508,741	3.5%	100.0%

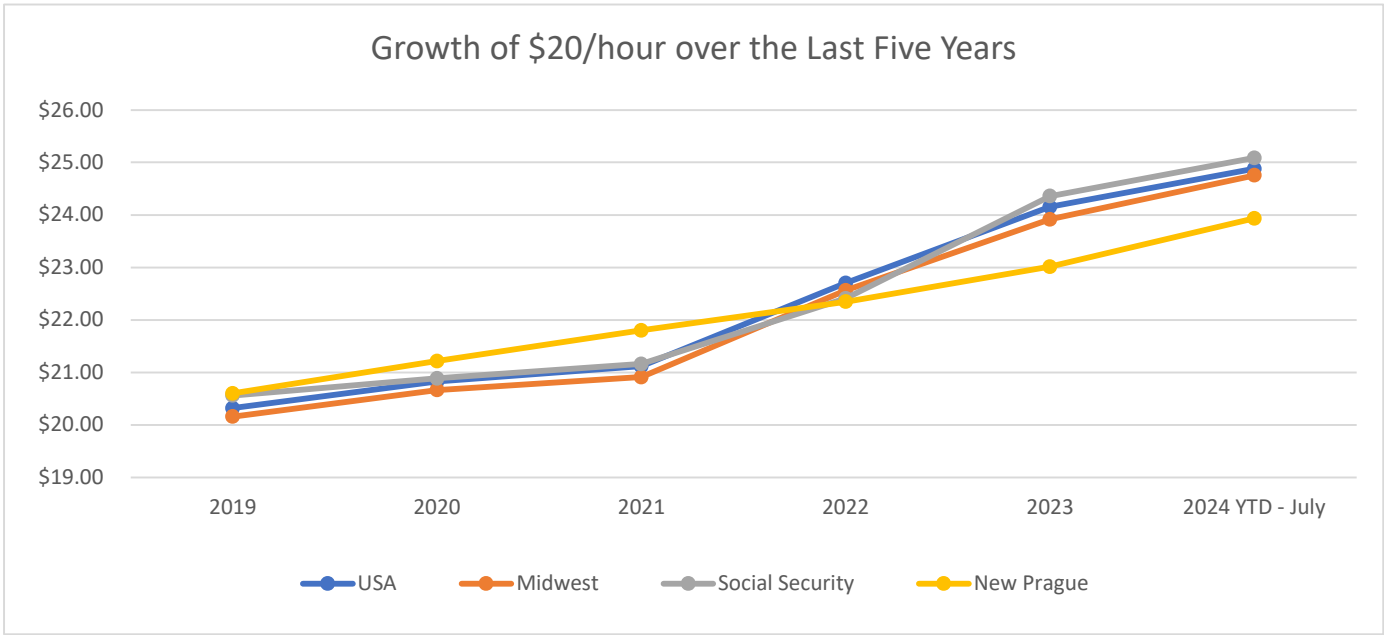
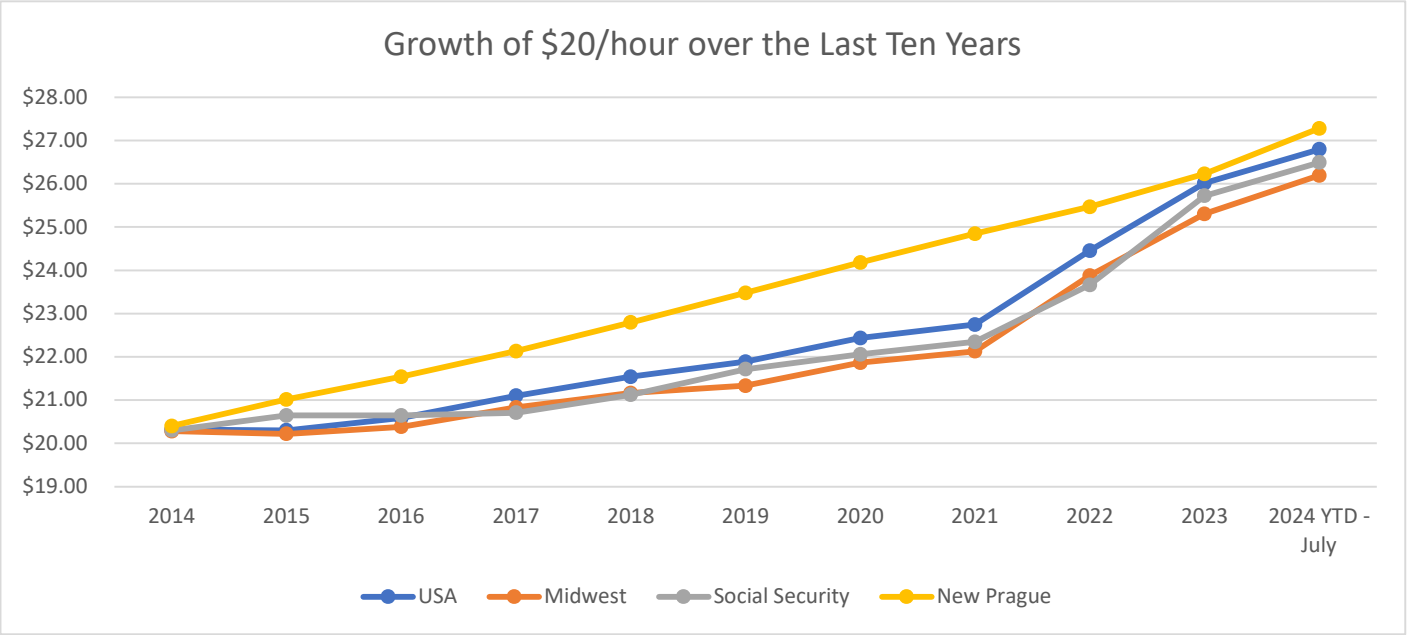
Referendum Market Value	Final Data Pay 2023	Prelim Data Pay 2024	%CHG	Final Data Pay 2023	Prelim Data Pay 2024	%CHG	Final Data Pay 2023	Prelim Data Pay 2024	%CHG	% of Total
Agricultural	\$176,100	\$180,200	2.3%	\$0	\$0		\$176,100	\$180,200	2.3%	0.0%
Apartment	\$9,125,100	\$10,019,200	9.8%	\$39,818,300	\$41,961,300	5.4%	\$48,943,400	\$51,980,500	6.2%	5.0%
Comm/Ind	\$36,283,600	\$38,657,300	6.5%	\$67,914,500	\$84,458,700	24.4%	\$104,198,100	\$123,116,000	18.2%	11.9%
Utility/RR/PP	\$2,904,900	\$3,081,500	6.1%	\$1,939,100	\$1,939,100	0.0%	\$4,844,000	\$5,020,600	3.6%	0.5%
Residential	\$380,869,700	\$398,466,400	4.6%	\$479,215,100	\$458,769,500	-4.3%	\$860,084,800	\$857,235,900	-0.3%	82.6%
TOTAL RMV	\$429,359,400	\$450,404,600	4.9%	\$588,887,000	\$587,128,600	-0.3%	\$1,018,246,400	\$1,037,533,200	1.9%	100.0%

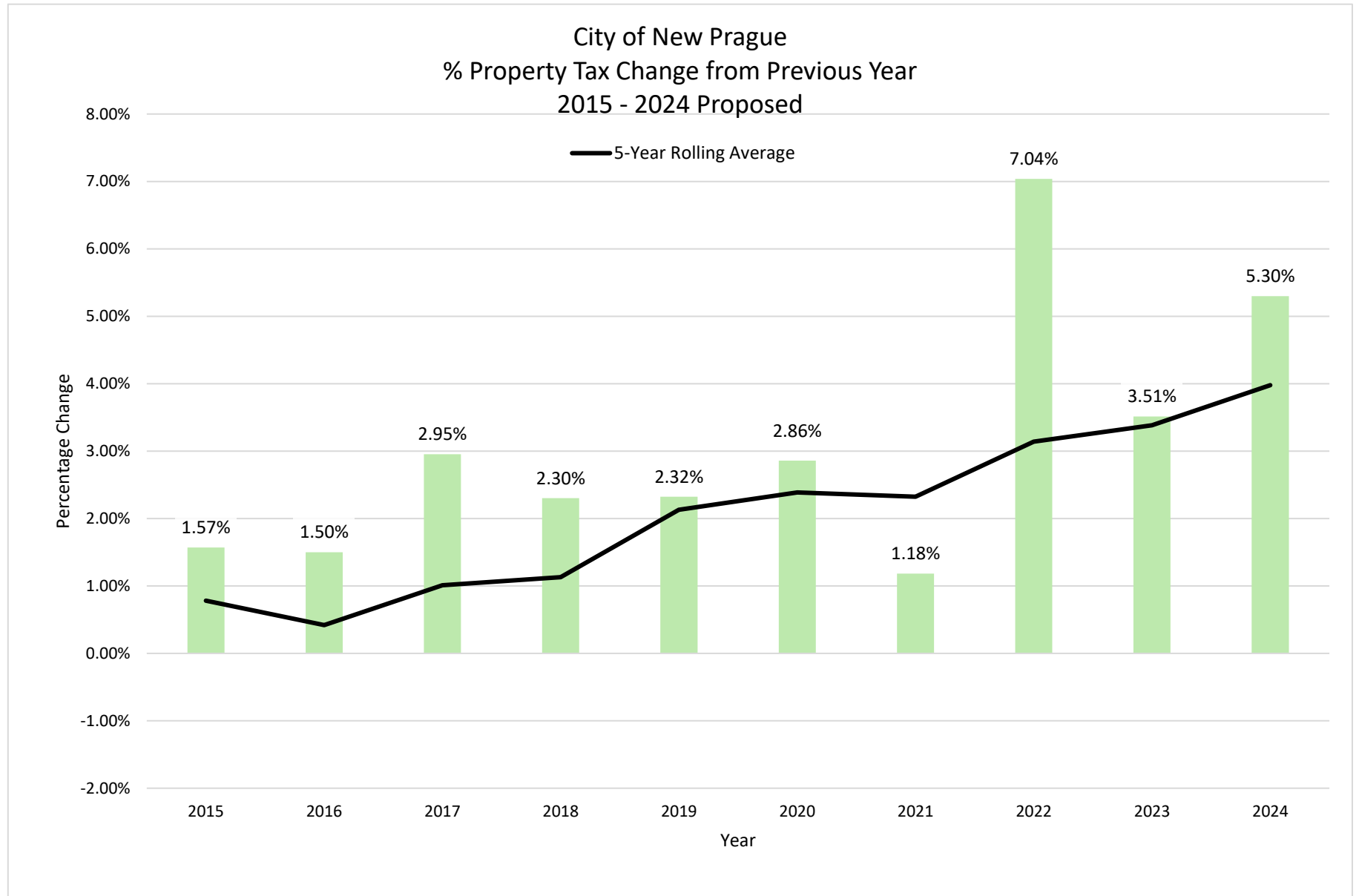
Taxable Market Value	Final Data Pay 2023	Prelim Data Pay 2024	%CHG	Final Data Pay 2023	Prelim Data Pay 2024	%CHG	Final Data Pay 2022	Prelim Data Pay 2023	%CHG	% of Total
Agricultural	\$1,549,600	\$1,885,100	21.7%	\$1,792,100	\$2,029,600	13.3%	\$3,341,700	\$3,914,700	17.1%	0.4%
Apartment	\$9,125,100	\$10,019,200	9.8%	\$43,469,500	\$45,801,300	5.4%	\$52,594,600	\$55,820,500	6.1%	5.5%
Comm/Ind	\$36,283,600	\$38,657,300	6.5%	\$67,914,500	\$84,458,700	24.4%	\$104,198,100	\$123,116,000	18.2%	12.1%
Exempt	\$0	\$0		\$0	\$0		\$0	\$0		0.0%
Utility/RR/PP	\$2,904,900	\$3,081,500	6.1%	\$1,939,100	\$1,939,100	0.0%	\$4,844,000	\$5,020,600	3.6%	0.5%
Residential	\$371,468,400	\$382,972,700	3.1%	\$468,625,598	\$446,997,653	-4.6%	\$840,093,998	\$829,970,353	-1.2%	81.5%
TOTAL TMV	\$421,331,600	\$436,615,800	3.6%	\$583,740,798	\$581,226,353	-0.4%	\$1,005,072,398	\$1,017,842,153	1.3%	100.0%

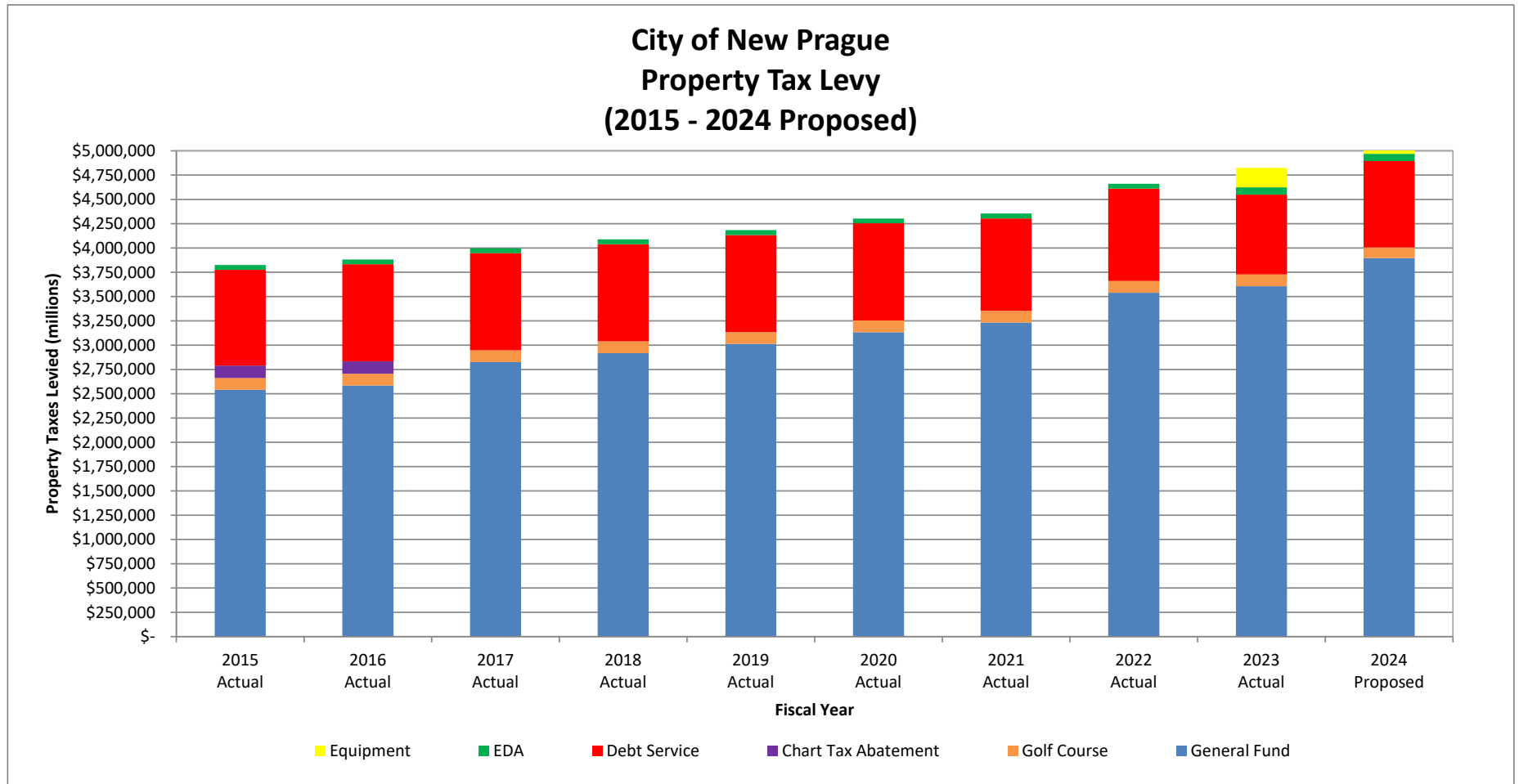
Wage Growth vs Inflation Measures

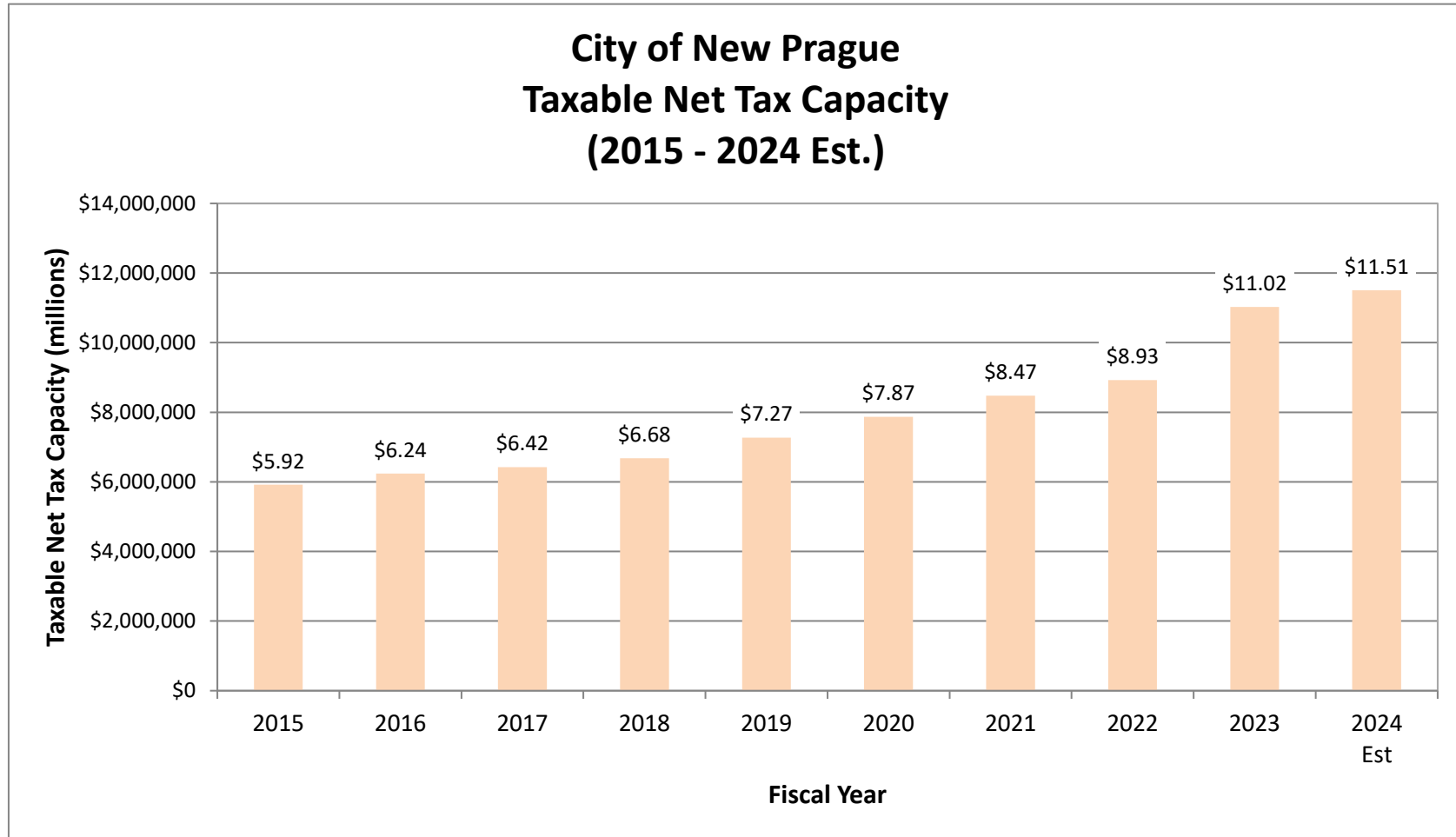
Year to Year CPI - Jan to Jan vs. New Prague COLA					Growth of \$20 per Hour over the Last Ten Years					Growth of \$20 per Hour over the Last Five Years				
	USA	Midwest	SS COLA	NP COLA	USA	Midwest	Social Security	New Prague		USA	Midwest	Social Security	New Prague	
2014	1.6%	1.4%	1.5%	2.00%	\$	20.32	\$	20.28	\$	20.30	\$	20.40	---	---
2015	-0.1%	-0.3%	1.7%	3.00%	\$	20.30	\$	20.22	\$	20.65	\$	21.01	---	---
2016	1.4%	0.8%	0.0%	2.50%	\$	20.58	\$	20.38	\$	20.65	\$	21.54	---	---
2017	2.5%	2.2%	0.3%	2.75%	\$	21.10	\$	20.83	\$	20.71	\$	22.13	---	---
2018	2.1%	1.6%	2.0%	3.00%	\$	21.54	\$	21.16	\$	21.12	\$	22.79	---	---
2019	1.6%	0.8%	2.8%	3.00%	\$	21.89	\$	21.33	\$	21.71	\$	23.48	\$	20.32
2020	2.5%	2.5%	1.6%	3.00%	\$	22.43	\$	21.87	\$	22.06	\$	24.18	\$	20.83
2021	1.4%	1.2%	1.3%	2.75%	\$	22.75	\$	22.13	\$	22.35	\$	24.85	\$	21.12
2022	7.5%	7.9%	5.9%	2.50%	\$	24.45	\$	23.88	\$	23.67	\$	25.47	\$	22.70
2023	6.4%	6.0%	8.7%	3.00%	\$	26.02	\$	25.31	\$	25.72	\$	26.23	\$	24.16
2024 YTD - July	3.0%	3.5%	3.0%	4.00%	\$	26.80	\$	26.19	\$	26.50	\$	27.28	\$	24.88

* CPI Data from US Bureau of Labor Statistics, Midwest (<https://www.bls.gov/regions/midwest/cpi-summary>)
* Social Security Data from Social Security Administration (<https://www.ssa.gov/oact/cola/colaseries.html>)









<u>Fiscal Year</u>	<u>Tax Capacity</u>
2015	\$5,917,027
2016	\$6,236,138
2017	\$6,421,254
2018	\$6,676,041

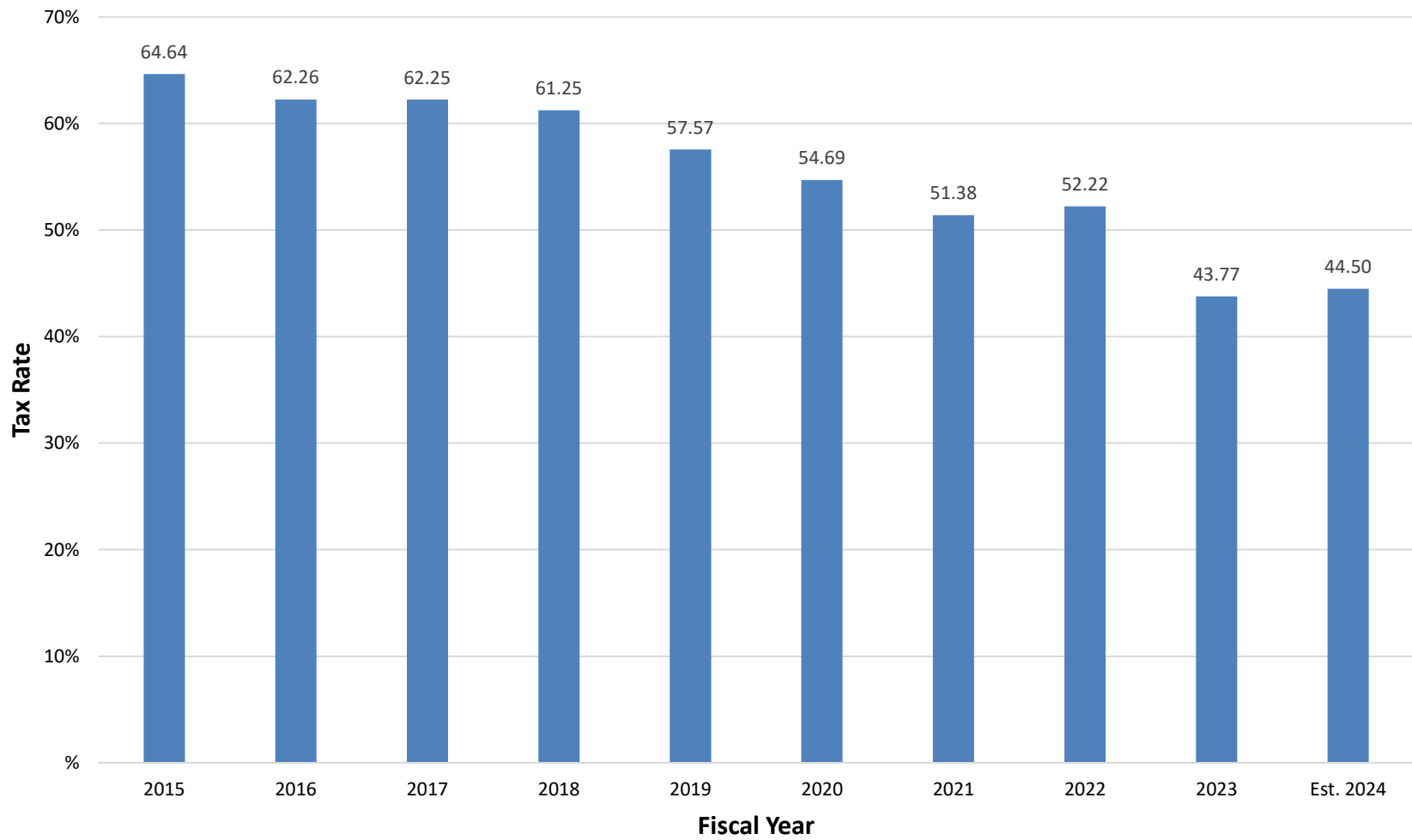
<u>Fiscal Year</u>	<u>Tax Capacity</u>
2019	\$7,267,962
2020	\$7,869,273
2021	\$8,474,198
2022	\$8,925,796

<u>Fiscal Year</u>	<u>Tax Capacity</u>
2023	\$11,022,769
2024 est.	\$11,508,741

* Does Not Include Referendum Market Value For Library Facility

1 Year (2023-2024) - up 4.45%
 5 Year (2019-2024) - up 58% or 11% Annually
 10 Year (2015-2024) - up 94% or 9% Annually

City of New Prague City Tax Rate (2015-2024 Est.)



101-GENERAL FUND
Non-Departmental

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>REVENUES</u>								
101-3-0000-31010 CURRENT PROPERTY TAXES	3,247,201	3,344,953	3,647,335	3,728,128	2,288,625	4,005,295	277,167	7.43
101-3-0000-31020 DELINQUENT PROPERTY TAXES	25,942	9,788	12,479	0	5,337	0	0	0.00
101-3-0000-31030 CABLE TV FRANCHISE TAXES	105,341	99,616	98,409	100,000	0	90,000	(10,000)	10.00-
101-3-0000-36100 SPECIAL ASSESSMENTS-CO	1,742	0	0	0	0	0	0	0.00
101-3-0000-36210 INTEREST INCOME	31,532	3,344	79,733	10,000	121,393	50,000	40,000	400.00
101-3-0000-36211 INTEREST INCOME- MARKET VALU	0	0	11,793	0	0	0	0	0.00
101-3-0000-36240 INSURANCE REIMBURSEMENTS	10,604	25,898	11,390	5,000	38,262	5,000	0	0.00
101-3-0000-36300 MISCELLANEOUS INCOME	3,606	20,934	19,622	2,000	7,223	2,000	0	0.00
101-3-0000-36330 CONTRIBUTIONS AND DONATIONS	1,110	4,842	540	5,000	0	5,000	0	0.00
101-3-0000-36440 REIMBURSEMENTS	9,639	2,306	11,580	2,500	13,990	2,500	0	0.00
101-3-0000-36500 USE OF FUND BALANCE	0	0	0	201,300	0	0	(201,300)	100.00-
101-3-0000-39101 SALES OF GENERAL FIXED ASSET	3,700	0	0	0	0	0	0	0.00
101-3-0000-39200 TRF- PILOT FROM ELEC FUND	40,000	40,000	40,000	40,000	26,667	40,000	0	0.00
101-3-0000-39201 TRF IN	11,000	11,000	3,000	0	3,333	0	0	0.00
101-3-0000-39206 TRF FROM ARPA FUNDS	0	0	0	514,968	0	237,388	(277,580)	53.90-
101-3-0000-39207 TRF FROM EQUIPMENT FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>189,985</u>	<u>0</u>	<u>120,650</u>	<u>(69,335)</u>	<u>36.49-</u>
TOTAL REVENUES	3,491,416	3,562,682	3,935,881	4,798,881	2,504,829	4,557,833	(241,048)	5.02-
REVENUE OVER/ (UNDER) EXPENDITURES	3,491,416	3,562,682	3,935,881	4,798,881	2,504,829	4,557,833	(241,048)	5.02-

101-GENERAL FUND
General Government

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>REVENUES</u>								
101-3-4100-32110 LIQUOR LICENSES	34,242	21,908	38,398	34,825	41,775	34,825	0	0.00
101-3-4100-32180 BUSINESS LICENSES	4,735	2,350	3,620	2,500	710	12,500	10,000	400.00
101-3-4100-32181 TOBACCO LICENSES	3,000	3,400	2,800	3,000	0	3,000	0	0.00
101-3-4100-32182 PET LICENSES	1,630	3,010	375	1,000	1,420	1,000	0	0.00
101-3-4100-32210 BUILDING PERMITS	273,361	245,413	290,554	185,000	170,583	185,000	0	0.00
101-3-4100-32215 GOLF CART/ UTV PERMITS	1,675	2,575	4,030	3,455	3,875	3,930	475	13.75
101-3-4100-32220 PLANNING APPLICATIONS	10,200	7,270	6,550	6,000	4,840	6,000	0	0.00
101-3-4100-32260 PLAN REVIEW	8,711	5,164	4,670	5,000	2,627	4,000	(1,000)	20.00-
101-3-4100-33401 LOCAL GOVERNMENTAL AID	915,508	946,819	964,655	985,808	492,904	1,183,527	197,719	20.06
101-3-4100-33408 MARKET VALUE CREDIT	92	178	183	0	0	0	0	0.00
101-3-4100-33410 COVID-19 - RELIEF FUNDS	2,792	14,022	0	0	0	0	0	0.00
101-3-4100-33440 PUBLIC SAFETY AID	0	0	0	0	0	69,930	69,930	0.00
101-3-4100-34107 ASSESSMENT SEARCH REVENUE	5,055	3,120	2,080	3,000	1,775	2,500	(500)	16.67-
101-3-4100-34108 ADMINISTRATIVE CHARGES	7,558	14,582	6,796	7,000	4,228	7,000	0	0.00
101-3-4100-34109 SVC CHG/CODE ENFORCEMENT	<u>2,293</u>	<u>1,915</u>	<u>1,691</u>	<u>1,500</u>	<u>40</u>	<u>1,500</u>	<u>0</u>	<u>0.00</u>
TOTAL REVENUES	1,270,852	1,271,726	1,326,402	1,238,088	724,778	1,514,712	276,624	22.34
REVENUE OVER/(UNDER) EXPENDITURES	1,270,852	1,271,726	1,326,402	1,238,088	724,778	1,514,712	276,624	22.34

101-GENERAL FUND
Council

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
101-4-4111-103 WAGES PART-TIME	20,700	21,550	21,869	21,900	14,375	21,900	0	0.00
101-4-4111-113 EMPLOYEE BENEFITS	0	0	0	400	0	400	0	0.00
101-4-4111-121 EMPLOYER CONT. P E R A	780	1,014	1,035	1,035	690	1,035	0	0.00
101-4-4111-122 EMPLOYER CONT. F I C A	616	391	389	422	244	422	0	0.00
101-4-4111-151 WORKER'S COMP PREMIUMS	66	73	72	95	70	95	0	0.00
101-4-4111-200 SUPPLIES	188	744	4,677	500	22	400 (	100)	20.00-
101-4-4111-305 CIVIL LEGAL FEES	0	0	2,427	0	0	0	0	0.00
101-4-4111-310 PROFESSIONAL SERVICES	0	21,000	0	9,300	9,200	9,300	0	0.00
101-4-4111-320 POSTAGE	0	0	0	0	44	0	0	0.00
101-4-4111-321 TELEPHONE	0	0	801	1,100	576	1,000 (	100)	9.09-
101-4-4111-330 TRAVEL, CONF, MILEAGE ALLOW.	392	4,520	385	1,000	1,080	1,500	500	50.00
101-4-4111-340 ADVERTISING & PUBLICATIONS	38,481	32,929	38,006	35,000	14,160	35,000	0	0.00
101-4-4111-350 PRINTING & BINDING	2,866	1,830	1,482	1,700	1,741	2,000	300	17.65
101-4-4111-369 INSURANCES	1,013	927	1,423	970	1,693	1,860	890	91.75
101-4-4111-401 CONTRACTED SERVICES	950	500	580	500	400	500	0	0.00
101-4-4111-430 MISCELLANEOUS EXPENSE	55	93	55	150	0	150	0	0.00
101-4-4111-433 DUES & SUBSCRIPTIONS	48	78	82	80	55	80	0	0.00
101-4-4111-450 TRAINING & SEMINARS	<u>0</u>	<u>273</u>	<u>0</u>	<u>0</u>	<u>125</u>	<u>500</u>	<u>500</u>	<u>0.00</u>
TOTAL EXPENDITURES	66,155	85,922	73,283	74,152	44,474	76,142	1,990	2.68
REVENUE OVER/(UNDER) EXPENDITURES	(66,155)	(85,922)	(73,283)	(74,152)	(44,474)	(76,142)	(1,990)	2.68

101-GENERAL FUND
Administration

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
101-4-4132-101 WAGES FULL-TIME	297,219	344,508	335,521	315,213	188,586	288,397	(26,816)	8.51-
101-4-4132-102 WAGES OVERTIME	1,158	993	347	500	232	500	0	0.00
101-4-4132-113 EMPLOYEE BENEFITS	4,800	4,658	4,400	5,057	3,200	4,800	(257)	5.08-
101-4-4132-121 EMPLOYER CONT. P E R A	22,075	23,531	23,471	23,678	14,426	21,667	(2,011)	8.49-
101-4-4132-122 EMPLOYER CONT. F I C A	20,315	21,705	21,818	24,172	13,484	22,119	(2,053)	8.49-
101-4-4132-131 HEALTH INSURANCE	56,748	61,563	67,263	59,509	35,940	57,428	(2,081)	3.50-
101-4-4132-132 DENTAL INSURANCE	4,131	4,316	4,473	6,012	3,186	6,026	14	0.23
101-4-4132-133 LIFE & S-T DISABILITY INS	441	484	374	300	590	863	563	187.67
101-4-4132-151 WORKER'S COMP PREMIUMS	1,645	1,822	2,238	1,887	1,929	1,746	(141)	7.47-
101-4-4132-200 SUPPLIES	2,125	1,849	1,454	2,000	755	2,000	0	0.00
101-4-4132-220 REPAIRS & MAINT. SUPPLIES	4	49	0	0	23	0	0	0.00
101-4-4132-231 SAFETY EQUIP & TRAINING	1,095	1,085	830	1,196	1,054	1,196	0	0.00
101-4-4132-301 AUDIT	19,022	22,735	22,440	23,524	23,341	24,742	1,218	5.18
101-4-4132-310 PROFESSIONAL SERVICES	3,536	4,903	16,243	5,000	0	5,000	0	0.00
101-4-4132-320 POSTAGE	1,124	1,058	1,075	1,200	675	1,200	0	0.00
101-4-4132-321 TELEPHONE	5,061	1,712	1,807	2,000	1,187	2,000	0	0.00
101-4-4132-322 COMPUTER COMM/MAINT	0	0	0	0	52	0	0	0.00
101-4-4132-330 TRAVEL, CONF, MILEAGE ALLOW.	0	140	0	0	20	0	0	0.00
101-4-4132-340 ADVERTISING & PUBLICATIONS	112	0	0	0	305	0	0	0.00
101-4-4132-369 INSURANCES	2,216	1,538	2,138	2,384	2,472	2,716	332	13.93
101-4-4132-401 CONTRACTED SERVICES	87	96	96	100	58	100	0	0.00
101-4-4132-410 RENTALS	3,748	2,605	3,109	2,500	2,615	2,500	0	0.00
101-4-4132-430 MISCELLANEOUS EXPENSE	0	38	0	200	75	200	0	0.00
101-4-4132-431 CREDIT CARD EXPENSE	404	580	1,033	550	520	550	0	0.00
101-4-4132-433 DUES & SUBSCRIPTIONS	9,852	11,373	22,273	12,000	3,057	12,000	0	0.00
101-4-4132-450 TRAINING & SEMINARS	<u>56</u>	<u>70</u>	<u>876</u>	<u>4,000</u>	<u>1,023</u>	<u>4,000</u>	<u>0</u>	<u>0.00</u>
TOTAL EXPENDITURES	456,972	513,412	533,280	492,982	298,804	461,750	(31,232)	6.34-
REVENUE OVER/(UNDER) EXPENDITURES	(456,972)	(513,412)	(533,280)	(492,982)	(298,804)	(461,750)	31,232	6.34-

101-GENERAL FUND
Tech Network

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
101-4-4135-207 COMPUTER SUPPORT SERVICES	70,243	57,342	56,744	67,000	37,744	67,000	0	0.00
101-4-4135-322 COMPUTER COMM/MAINT	23,127	23,658	32,198	99,685	102,242	98,000	(1,685)	1.69-
101-4-4135-369 INSURANCES	261	147	177	197	349	383	186	94.42
101-4-4135-500 CAPITAL OUTLAY	<u>217,900</u>	<u>79,566</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,000</u>	<u>42,000</u>	<u>0.00</u>
TOTAL EXPENDITURES	311,531	160,713	89,118	166,882	140,334	207,383	40,501	24.27
REVENUE OVER/(UNDER) EXPENDITURES	(311,531)	(160,713)	(89,118)	(166,882)	(140,334)	(207,383)	(40,501)	24.27

101-GENERAL FUND
Elections

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
101-4-4141-103 WAGES PART-TIME	9,678	0	10,086	0	0	12,000	12,000	0.00
101-4-4141-200 SUPPLIES	4,211	0	3,461	5,120	0	500 (	4,620)	90.23-
101-4-4141-310 PROFESSIONAL SERVICES	1,200	1,200	1,200	1,200	1,200	1,200	0	0.00
101-4-4141-320 POSTAGE	136	2	107	0	0	100	100	0.00
101-4-4141-330 TRAVEL, CONF, MILEAGE ALLOW.	721	0	435	0	0	600	600	0.00
101-4-4141-340 ADVERTISING & PUBLICATIONS	279	0	0	0	0	0	0	0.00
101-4-4141-369 INSURANCES	30	1	56	0	14	0	0	0.00
101-4-4141-430 MISCELLANEOUS EXPENSE	179	0	263	0	0	1,500	1,500	0.00
101-4-4141-500 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>9,717</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL EXPENDITURES	16,434	1,202	25,324	6,320	1,214	15,900	9,580	151.58
REVENUE OVER/(UNDER) EXPENDITURES	(16,434)	(1,202)	(25,324)	(6,320)	(1,214)	(15,900)	(9,580)	151.58

101-GENERAL FUND
Assessor

Section 2, Item a.

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
101-4-4155-312 ASSESSOR FEES	<u>40,600</u>	<u>41,800</u>	<u>43,100</u>	<u>44,393</u>	<u>44,400</u>	<u>45,700</u>	<u>1,307</u>	<u>2.94</u>
TOTAL EXPENDITURES	40,600	41,800	43,100	44,393	44,400	45,700	1,307	2.94
REVENUE OVER/(UNDER) EXPENDITURES	(40,600)	(41,800)	(43,100)	(44,393)	(44,400)	(45,700)	(1,307)	2.94

101-GENERAL FUND
Attorney

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
101-4-4161-304 CRIMINAL LEGAL FEES	20,976	24,830	22,063	30,000	15,162	30,000	0	0.00
101-4-4161-305 CIVIL LEGAL FEES	<u>45,543</u>	<u>48,814</u>	<u>47,945</u>	<u>40,000</u>	<u>14,588</u>	<u>40,000</u>	<u>0</u>	<u>0.00</u>
TOTAL EXPENDITURES	66,519	73,644	70,008	70,000	29,750	70,000	0	0.00
REVENUE OVER/(UNDER) EXPENDITURES	(66,519)	(73,644)	(70,008)	(70,000)	(29,750)	(70,000)	0	0.00

101-GENERAL FUND
Engineer

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
101-4-4171-303 ENGINEERING FEES	9,702	13,113	7,068	15,000	4,080	20,000	5,000	33.33
101-4-4171-720 OPERATING TRF - OUT	<u>0</u>	<u>0</u>	<u>7,592</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL EXPENDITURES	9,702	13,113	14,660	15,000	4,080	20,000	5,000	33.33
REVENUE OVER/(UNDER) EXPENDITURES	(9,702)	(13,113)	(14,660)	(15,000)	(4,080)	(20,000)	(5,000)	33.33

101-GENERAL FUND
Planning

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
101-4-4191-101 WAGES FULL-TIME	137,098	143,695	173,649	197,621	117,602	249,252	51,631	26.13
101-4-4191-103 WAGES PART-TIME	0	3,948	0	0	0	0	0	0.00
101-4-4191-113 EMPLOYEE BENEFITS	0	0	0	160	0	160	0	0.00
101-4-4191-121 EMPLOYER CONT. P E R A	10,187	11,116	12,964	14,822	9,091	18,694	3,872	26.12
101-4-4191-122 EMPLOYER CONT. F I C A	9,372	10,310	12,010	15,130	8,626	19,083	3,953	26.13
101-4-4191-131 HEALTH INSURANCE	29,027	30,153	33,796	36,907	15,110	49,076	12,169	32.97
101-4-4191-132 DENTAL INSURANCE	2,065	2,065	2,202	3,746	1,529	5,150	1,404	37.48
101-4-4191-133 LIFE & S-T DISABILITY INS	201	209	174	189	358	747	558	295.24
101-4-4191-151 WORKER'S COMP PREMIUMS	682	784	1,319	1,102	1,321	1,382	280	25.41
101-4-4191-200 SUPPLIES	1,577	331	1,915	1,500	252	1,500	0	0.00
101-4-4191-212 MOTOR FUELS	53	84	122	300	62	250	(50)	16.67-
101-4-4191-231 SAFETY EQUIP & TRAINING	469	465	383	513	753	513	0	0.00
101-4-4191-303 ENGINEERING FEES	1,229	1,753	723	1,600	0	1,600	0	0.00
101-4-4191-310 PROFESSIONAL SERVICES	186	1,822	1,500	100,000	8,810	42,000	(58,000)	58.00-
101-4-4191-320 POSTAGE	240	221	410	300	245	300	0	0.00
101-4-4191-321 TELEPHONE	3,046	872	1,333	1,548	899	1,548	0	0.00
101-4-4191-322 COMPUTER COMM/MAINT	0	0	0	0	52	0	0	0.00
101-4-4191-330 TRAVEL, CONF, MILEAGE ALLOW.	21	25	280	225	0	275	50	22.22
101-4-4191-340 ADVERTISING & PUBLICATIONS	3,515	3,054	2,825	3,000	2,884	4,000	1,000	33.33
101-4-4191-350 PRINTING & BINDING	0	0	0	0	86	0	0	0.00
101-4-4191-369 INSURANCES	1,384	1,060	1,519	1,182	1,895	2,083	901	76.23
101-4-4191-408 VEHICLE MAINT	0	0	174	100	17	100	0	0.00
101-4-4191-410 RENTALS	3,880	3,104	3,100	3,900	882	3,900	0	0.00
101-4-4191-431 CREDIT CARD EXPENSE	202	290	517	300	260	400	100	33.33
101-4-4191-433 DUES & SUBSCRIPTIONS	702	807	913	1,000	102	1,000	0	0.00
101-4-4191-450 TRAINING & SEMINARS	0	100	1,277	1,800	20	1,800	0	0.00
101-4-4191-460 LICENSE FEES/REGISTRATION	1,356	874	679	800	697	1,000	200	25.00
101-4-4191-500 CAPITAL OUTLAY	<u>0</u>	<u>3,835</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL EXPENDITURES	206,492	220,977	253,782	387,745	171,552	405,813	18,068	4.66
REVENUE OVER/(UNDER) EXPENDITURES	(206,492)	(220,977)	(253,782)	(387,745)	(171,552)	(405,813)	(18,068)	4.66

101-GENERAL FUND
Government Building

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
101-4-4194-101 WAGES FULL-TIME	9,242	9,862	10,449	10,854	6,068	7,824	(3,030)	27.92-
101-4-4194-102 WAGES OVERTIME	53	0	0	0	0	0	0	0.00
101-4-4194-113 EMPLOYEE BENEFITS	0	0	0	12	0	12	0	0.00
101-4-4194-121 EMPLOYER CONT. P E R A	690	763	783	813	470	586	(227)	27.92-
101-4-4194-122 EMPLOYER CONT. F I C A	606	685	704	830	429	599	(231)	27.83-
101-4-4194-131 HEALTH INSURANCE	2,903	3,015	3,134	2,780	1,612	1,963	(817)	29.39-
101-4-4194-132 DENTAL INSURANCE	207	207	207	281	156	206	(75)	26.69-
101-4-4194-133 LIFE & S-T DISABILITY INS	20	21	15	14	21	7	(7)	50.00-
101-4-4194-151 WORKER'S COMP PREMIUMS	162	68	74	69	60	50	(19)	27.54-
101-4-4194-200 SUPPLIES	1,291	1,226	982	1,500	728	1,500	0	0.00
101-4-4194-220 REPAIRS & MAINT. SUPPLIES	5,836	2,073	2,962	3,000	1,812	3,500	500	16.67
101-4-4194-231 SAFETY EQUIP & TRAINING	35	197	42	100	49	100	0	0.00
101-4-4194-310 PROFESSIONAL SERVICES	759	787	11,971	1,300	5,219	1,300	0	0.00
101-4-4194-369 INSURANCES	994	842	201	938	177	195	(743)	79.21-
101-4-4194-381 ELECTRIC	16,417	12,999	13,497	18,000	7,986	18,000	0	0.00
101-4-4194-382 WATER/SEWER	2,052	1,733	1,699	2,200	754	2,200	0	0.00
101-4-4194-384 REFUSE	981	1,011	1,087	1,100	525	1,100	0	0.00
101-4-4194-385 NATURAL GAS	4,323	5,271	8,146	8,500	8,318	10,000	1,500	17.65
101-4-4194-387 CITY WIDE CLEAN-UP	1,683	2,200	2,180	2,400	2,215	4,000	1,600	66.67
101-4-4194-401 CONTRACTED SERVICES	15,060	15,060	15,060	15,500	9,006	16,000	500	3.23
101-4-4194-404 REPAIRS & MAINTENANCE	4,377	428	13,521	3,000	2,830	5,000	2,000	66.67
101-4-4194-410 RENTALS	0	0	0	0	105	0	0	0.00
101-4-4194-500 CAPITAL OUTLAY	<u>45,218</u>	<u>47,825</u>	<u>5</u>	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>0.00</u>
TOTAL EXPENDITURES	112,910	106,273	86,718	73,191	48,539	174,142	100,951	137.93
REVENUE OVER/(UNDER) EXPENDITURES	(112,910)	(106,273)	(86,718)	(73,191)	(48,539)	(174,142)	(100,951)	137.93

101-GENERAL FUND
Police

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
REVENUES								
101-3-4210-33161 FEDERAL GRANT-COPS POLICE	0	0	0	0	4,976	0	0	0.00
101-3-4210-33410 COVID-19 RELIEF FUNDS	392,941	0	0	0	0	0	0	0.00
101-3-4210-33416 POLICE TRAINING AID	9,409	10,304	8,119	10,300	0	10,300	0	0.00
101-3-4210-33424 POLICE STATE AID	92,148	91,926	97,660	92,000	0	92,000	0	0.00
101-3-4210-34210 POLICE LIAISON REVENUE	94,319	99,492	96,035	112,000	40,408	45,408	(66,592)	59.46-
101-3-4210-34220 POLICE REVENUE	46,875	7,281	2,761	20,000	1,147	20,000	0	0.00
101-3-4210-35101 COURT FINES-STATE OF MN	20,976	24,820	22,063	20,000	18,427	20,000	0	0.00
101-3-4210-36200 MISCELLANEOUS INCOME	0	0	0	0	3,100	0	0	0.00
TOTAL REVENUES	656,668	233,823	226,639	254,300	68,058	187,708	(66,592)	26.19-
EXPENDITURES								
101-4-4210-101 WAGES FULL-TIME	947,322	946,719	1,072,835	1,136,974	608,481	1,263,815	126,841	11.16
101-4-4210-102 WAGES OVERTIME	43,402	47,754	79,963	50,000	33,401	50,000	0	0.00
101-4-4210-107 POLICE COURT TIME	2,745	3,757	3,881	3,200	849	3,200	0	0.00
101-4-4210-113 EMPLOYEE BENEFITS	10,563	14,562	25,438	15,000	14,992	15,000	0	0.00
101-4-4210-115 VACATION ACCRUAL	90	0	0	0	0	0	0	0.00
101-4-4210-121 EMPLOYER CONT. P E R A	158,439	168,363	178,234	198,898	112,642	211,788	12,890	6.48
101-4-4210-122 EMPLOYER CONT. F I C A	19,802	19,376	20,012	24,551	12,311	23,875	(676)	2.75-
101-4-4210-131 HEALTH INSURANCE	175,986	180,491	162,852	226,419	101,911	239,769	13,350	5.90
101-4-4210-132 DENTAL INSURANCE	14,153	13,573	13,048	22,394	10,225	24,633	2,239	10.00
101-4-4210-133 LIFE & S-T DISABILITY INS	1,608	1,618	1,098	1,271	1,807	3,637	2,366	186.15
101-4-4210-151 WORKER'S COMP PREMIUMS	35,699	52,721	87,591	91,373	89,540	98,339	6,966	7.62
101-4-4210-200 SUPPLIES	9,752	8,804	8,585	8,000	5,700	12,000	4,000	50.00
101-4-4210-207 COMPUTER SUPPORT SERVICES	5,422	3,919	4,469	5,000	4,055	5,500	500	10.00
101-4-4210-212 MOTOR FUELS	11,756	15,678	17,685	20,000	10,104	23,000	3,000	15.00
101-4-4210-220 REPAIRS & MAINT. SUPPLIES	0	2	28	500	749	500	0	0.00
101-4-4210-231 SAFETY EQUIP & TRAINING	626	620	474	750	602	750	0	0.00
101-4-4210-310 PROFESSIONAL SERVICES	1,446	1,766	2,691	2,500	2,691	2,500	0	0.00
101-4-4210-320 POSTAGE	301	279	200	500	148	500	0	0.00
101-4-4210-321 TELEPHONE	8,363	6,775	6,399	8,200	2,332	9,200	1,000	12.20
101-4-4210-322 COMPUTER COMM/MAINT	6,992	6,870	8,764	7,000	5,478	8,800	1,800	25.71
101-4-4210-330 TRAVEL, CONF, MILEAGE ALLOW.	140	0	451	500	578	700	200	40.00
101-4-4210-340 ADVERTISING & PUBLICATIONS	0	328	347	350	784	350	0	0.00
101-4-4210-350 PRINTING & BINDING	63	0	112	500	67	500	0	0.00
101-4-4210-369 INSURANCES	27,914	26,007	27,559	28,000	29,127	32,007	4,007	14.31
101-4-4210-401 CONTRACTED SERVICES	35,026	35,603	36,057	34,000	13,092	39,000	5,000	14.71
101-4-4210-404 REPAIRS & MAINTENANCE	128	177	62	500	20	300	(200)	40.00-
101-4-4210-408 VEHICLE MAINT	6,384	4,194	15,860	5,500	2,602	6,500	1,000	18.18
101-4-4210-410 RENTALS	4,380	2,741	3,107	4,500	1,579	4,000	(500)	11.11-
101-4-4210-415 LEASE EQUIPMENT	0	18,308	6,192	1,600	20,256	34,000	32,400	2,025.00
101-4-4210-430 MISCELLANEOUS EXPENSE	21	0	0	0	0	0	0	0.00
101-4-4210-433 DUES & SUBSCRIPTIONS	546	573	827	800	13,512	850	50	6.25
101-4-4210-450 TRAINING & SEMINARS	7,202	7,370	8,813	8,675	9,833	14,000	5,325	61.38
101-4-4210-453 SEIZED PROPERTY DIST.	0	0	0	0	0	1,500	1,500	0.00
101-4-4210-455 POLICE COMPLIANCE EXPENSES	0	0	0	500	370	500	0	0.00
101-4-4210-460 LICENSE FEES/REGISTRATION	158	272	679	500	286	700	200	40.00

101-GENERAL FUND
Police

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
101-4-4210-490 DONATION OTHER CIVIC ORG.	0	0	0	0	0	2,980	2,980	0.00
101-4-4210-500 CAPITAL OUTLAY	<u>96,393</u>	<u>10,451</u>	<u>7,841</u>	<u>194,200</u>	<u>153,269</u>	<u>62,000</u>	<u>(132,200)</u>	<u>68.07-</u>
TOTAL EXPENDITURES	1,632,819	1,599,672	1,802,153	2,102,655	1,263,394	2,196,693	94,038	4.47
REVENUE OVER/(UNDER) EXPENDITURES	(976,151)	(1,365,849)	(1,575,515)	(1,848,355)	(1,195,336)	(2,008,985)	(160,630)	8.69

101-GENERAL FUND
Fire

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>REVENUES</u>								
101-3-4220-33417 FIRE TRAINING AID	2,520	11,190	4,383	6,000	6,767	6,000	0	0.00
101-3-4220-33423 FIRE STATE AID	91,261	95,262	103,406	95,000	0	95,000	0	0.00
101-3-4220-33435 STATE/COUNTY GRANT	0	0	3,750	0	0	0	0	0.00
101-3-4220-36200 MISCELLANEOUS INCOME	<u>0</u>	<u>0</u>	<u>8,905</u>	<u>0</u>	<u>206</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL REVENUES	93,781	106,452	120,445	101,000	6,972	101,000	0	0.00
<u>EXPENDITURES</u>								
101-4-4220-103 WAGES PART-TIME	31,899	30,526	30,146	38,500	0	40,000	1,500	3.90
101-4-4220-122 EMPLOYER CONT. F I C A	3,494	3,253	3,367	2,675	0	4,050	1,375	51.40
101-4-4220-124 FIRE PENSION CONTR.	91,261	95,262	103,406	99,438	0	100,000	562	0.57
101-4-4220-151 WORKER'S COMP PREMIUMS	12,708	13,798	18,314	15,205	16,953	17,000	1,795	11.81
101-4-4220-200 SUPPLIES	8,814	7,328	6,329	8,500	7,689	12,500	4,000	47.06
101-4-4220-212 MOTOR FUELS	1,488	2,157	2,974	3,000	1,623	1,000	(2,000)	66.67-
101-4-4220-220 REPAIRS & MAINT. SUPPLIES	2,088	6,770	4,363	6,500	1,482	8,000	1,500	23.08
101-4-4220-231 SAFETY EQUIP & TRAINING	0	240	0	0	0	0	0	0.00
101-4-4220-310 PROFESSIONAL SERVICES	2,582	2,979	5,768	2,700	2,799	5,000	2,300	85.19
101-4-4220-321 TELEPHONE	1,323	1,283	1,523	1,500	822	1,500	0	0.00
101-4-4220-322 COMPUTER COMMUNICATIONS	0	247	98	250	0	250	0	0.00
101-4-4220-330 TRAVEL, CONF, MILEAGE ALLOW.	201	0	732	1,500	306	1,500	0	0.00
101-4-4220-340 ADVERTISING & PUBLICATIONS	499	0	315	400	255	400	0	0.00
101-4-4220-369 INSURANCES	2,161	2,177	3,489	2,427	4,261	4,682	2,255	92.91
101-4-4220-381 ELECTRIC	4,796	4,659	4,954	4,500	2,989	4,500	0	0.00
101-4-4220-382 WATER/SEWER	2,075	2,194	2,535	2,000	905	2,000	0	0.00
101-4-4220-384 REFUSE	236	236	237	250	131	250	0	0.00
101-4-4220-385 NATURAL GAS	1,851	1,909	3,123	3,000	3,405	4,000	1,000	33.33
101-4-4220-401 CONTRACTED SERVICES	533	198	1,121	500	120	500	0	0.00
101-4-4220-404 REPAIRS & MAINTENANCE	7,320	7,672	17,476	8,000	3,256	8,000	0	0.00
101-4-4220-415 LEASE EQUIPMENT	1,625	0	0	0	0	0	0	0.00
101-4-4220-430 MISCELLANEOUS EXPENSE	0	8	0	0	0	0	0	0.00
101-4-4220-433 DUES & SUBSCRIPTIONS	145	145	145	200	145	200	0	0.00
101-4-4220-450 TRAINING & SEMINARS	6,241	2,917	12,231	7,500	6,510	10,000	2,500	33.33
101-4-4220-451 REIMBURSEMENTS	0	0	4,000	0	0	0	0	0.00
101-4-4220-500 CAPITAL OUTLAY	<u>7,439</u>	<u>0</u>	<u>12,685</u>	<u>0</u>	<u>1,752</u>	<u>25,000</u>	<u>25,000</u>	<u>0.00</u>
TOTAL EXPENDITURES	190,777	185,959	239,330	208,545	55,403	250,332	41,787	20.04
REVENUE OVER/(UNDER) EXPENDITURES	(96,997)	(79,507)	(118,886)	(107,545)	(48,431)	(149,332)	(41,787)	38.86

101-GENERAL FUND
Building Inspector

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
101-4-4240-101 WAGES FULL-TIME	194,065	197,486	185,857	204,558	122,317	220,753	16,195	7.92
101-4-4240-102 WAGES OVERTIME	0	0	712	0	0	0	0	0.00
101-4-4240-113 EMPLOYEE BENEFITS	550	610	825	940	800	940	0	0.00
101-4-4240-121 EMPLOYER CONT. P E R A	14,424	15,326	13,254	15,342	9,333	16,556	1,214	7.91
101-4-4240-122 EMPLOYER CONT. F I C A	13,752	14,419	13,323	15,720	8,774	16,960	1,240	7.89
101-4-4240-131 HEALTH INSURANCE	34,018	33,579	45,517	46,347	23,403	46,527	180	0.39
101-4-4240-132 DENTAL INSURANCE	3,441	3,326	3,128	4,682	2,395	5,150	468	10.00
101-4-4240-133 LIFE & S-T DISABILITY INS	335	337	226	263	389	680	417	158.56
101-4-4240-151 WORKER'S COMP PREMIUMS	944	1,075	1,598	1,139	1,369	1,228	89	7.81
101-4-4240-200 SUPPLIES	211	1,413	221	0	212	1,300	1,300	0.00
101-4-4240-212 MOTOR FUELS	391	795	2,140	2,000	844	2,000	0	0.00
101-4-4240-220 REPAIRS & MAINT SUPPLIES	0	0	0	1,300	6	0	(1,300)	100.00-
101-4-4240-231 SAFETY EQUIP & TRAINING	626	760	557	684	602	684	0	0.00
101-4-4240-310 PROFESSIONAL SERVICES	0	957	3,309	1,300	0	1,300	0	0.00
101-4-4240-320 POSTAGE	14	64	23	100	4	100	0	0.00
101-4-4240-321 TELEPHONE	1,291	1,439	1,534	1,600	944	1,600	0	0.00
101-4-4240-322 COMPUTER COMM/MAINT	0	15	0	0	52	0	0	0.00
101-4-4240-330 TRAVEL, CONF, MILEAGE ALLOW.	0	254	0	250	0	250	0	0.00
101-4-4240-340 ADVERTISING & PUBLICATIONS	0	0	330	0	0	0	0	0.00
101-4-4240-369 INSURANCES	1,715	1,863	2,323	2,077	1,752	1,926	(151)	7.27-
101-4-4240-401 CONTRACTED NUISANCE ABATEMENT	558	795	1,127	1,500	0	1,500	0	0.00
101-4-4240-408 VEHICLE MAINTENANCE	714	542	22	700	52	700	0	0.00
101-4-4240-410 RENTALS	828	860	874	850	489	850	0	0.00
101-4-4240-431 CREDIT CARD FEES	3,432	4,932	8,784	4,000	4,419	6,000	2,000	50.00
101-4-4240-433 DUES & SUBSCRIPTIONS	1,030	901	255	900	65	900	0	0.00
101-4-4240-450 TRAINING & SEMINARS	1,931	3,316	1,466	3,200	320	3,200	0	0.00
101-4-4240-460 LICENSE FEES/REGISTRATION	70	0	39	40	26	40	0	0.00
101-4-4240-500 CAPITAL OUTLAY	<u>6,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>0.00</u>
TOTAL EXPENDITURES	280,340	285,063	287,442	309,492	178,568	341,144	31,652	10.23
REVENUE OVER/(UNDER) EXPENDITURES	(280,340)	(285,063)	(287,442)	(309,492)	(178,568)	(341,144)	(31,652)	10.23

101-GENERAL FUND
Emergency Management

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
101-4-4250-200 SUPPLIES	(1)	0	0	100	0	0	(100)	100.00-
101-4-4250-220 REPAIRS & MAINT. SUPPLIES	200	0	0	250	232	350	100	40.00
101-4-4250-369 INSURANCES	796	807	420	800	489	537	(263)	32.88-
101-4-4250-404 REPAIRS & MAINTENANCE	<u>1,286</u>	<u>2,106</u>	<u>0</u>	<u>1,500</u>	<u>1,018</u>	<u>1,750</u>	<u>250</u>	<u>16.67</u>
TOTAL EXPENDITURES	2,281	2,913	420	2,650	1,739	2,637	(13)	0.49-
REVENUE OVER/(UNDER) EXPENDITURES	(2,281)	(2,913)	(420)	(2,650)	(1,739)	(2,637)	13	0.49-

101-GENERAL FUND
Animal Control

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
101-4-4270-401 CONTRACTED SERVICES	13,174	14,400	14,400	15,600	11,700	15,600	0	0.00
101-4-4270-460 LICENSE FEES/REGISTRATION	<u>82</u>	<u>197</u>	<u>87</u>	<u>150</u>	<u>0</u>	<u>150</u>	<u>0</u>	<u>0.00</u>
TOTAL EXPENDITURES	13,256	14,597	14,487	15,750	11,700	15,750	0	0.00
REVENUE OVER/(UNDER) EXPENDITURES	(13,256)	(14,597)	(14,487)	(15,750)	(11,700)	(15,750)	0	0.00

101-GENERAL FUND
Public Works

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>REVENUES</u>								
101-3-4300-33425 HIGHWAY STATE AID	97,806	97,496	109,758	100,000	107,135	106,242	6,242	6.24
101-3-4300-33610 STATE/COUNTY ROAD MAINT	6,380	9,302	6,187	4,200	9,877	7,500	3,300	78.57
101-3-4300-34320 STREET REVENUE	2,353	1,278	4,954	1,000	420	1,000	0	0.00
101-3-4300-36200 MISCELLANEOUS INCOME	<u>142</u>	<u>364</u>	<u>2,093</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL REVENUES	106,681	108,441	122,992	105,200	117,432	114,742	9,542	9.07
<u>EXPENDITURES</u>								
101-4-4300-101 WAGES FULL-TIME	77,512	55,352	69,291	76,170	46,216	82,036	5,866	7.70
101-4-4300-113 EMPLOYEE BENEFITS	0	0	0	56	0	56	0	0.00
101-4-4300-121 EMPLOYER CONT. P E R A	5,761	2,206	5,189	5,713	3,570	6,148	435	7.61
101-4-4300-122 EMPLOYER CONT. F I C A	5,729	4,371	4,906	5,831	3,468	6,276	445	7.63
101-4-4300-131 HEALTH INSURANCE	5,005	2,323	14,103	12,977	7,861	13,743	766	5.90
101-4-4300-132 DENTAL INSURANCE	963	341	963	1,311	765	1,442	131	9.99
101-4-4300-133 LIFE & S-T DISABILITY INS	94	34	71	66	137	237	171	259.09
101-4-4300-151 WORKER'S COMP PREMIUMS	5,394	5,925	5,249	6,130	5,374	4,614	(1,516)	24.73-
101-4-4300-231 SAFETY EQUIP & TRAINING	313	331	237	450	301	400	(50)	11.11-
101-4-4300-310 PROFESSIONAL SERVICES	0	0	22	0	0	0	0	0.00
101-4-4300-369 INSURANCES	502	361	548	403	646	710	307	76.18
101-4-4300-433 DUES & SUBSCRIPTIONS	438	450	463	475	478	500	25	5.26
101-4-4300-442 GRANTS/SPECIAL PROJECTS	0	0	0	0	1,510	0	0	0.00
101-4-4300-450 TRAINING & SEMINARS	<u>0</u>	<u>2,808</u>	<u>0</u>	<u>600</u>	<u>20</u>	<u>500</u>	<u>(100)</u>	<u>16.67-</u>
TOTAL EXPENDITURES	101,711	74,503	101,042	110,182	70,347	116,662	6,480	5.88
REVENUE OVER/(UNDER) EXPENDITURES	4,970	33,938	21,950	(4,982)	47,086	(1,920)	3,062	61.46-

101-GENERAL FUND
Street

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
101-4-4310-101 WAGES FULL-TIME	376,469	366,534	386,317	384,830	256,540	410,336	25,506	6.63
101-4-4310-102 WAGES OVERTIME	5,001	9,921	19,864	8,000	8,380	11,000	3,000	37.50
101-4-4310-108 WAGES ON-CALL	11,482	11,781	12,175	20,700	11,214	20,700	0	0.00
101-4-4310-113 EMPLOYEE BENEFITS	1,925	2,475	1,925	2,375	2,925	2,375	0	0.00
101-4-4310-121 EMPLOYER CONT. P E R A	29,089	30,246	31,641	31,015	21,484	33,236	2,221	7.16
101-4-4310-122 EMPLOYER CONT. F I C A	25,848	27,489	28,164	31,816	19,367	34,083	2,267	7.13
101-4-4310-131 HEALTH INSURANCE	105,488	103,133	110,671	90,314	62,495	90,517	203	0.22
101-4-4310-132 DENTAL INSURANCE	7,825	7,529	7,192	9,025	5,979	9,927	902	9.99
101-4-4310-133 LIFE & S-T DISABILITY INS	759	779	557	496	840	1,301	805	162.30
101-4-4310-151 WORKER'S COMP PREMIUMS	25,384	28,083	28,324	32,478	28,469	26,891	(5,587)	17.20-
101-4-4310-200 SUPPLIES	678	1,069	923	1,100	1,521	1,200	100	9.09
101-4-4310-212 MOTOR FUELS	22,526	24,678	40,878	35,000	24,615	40,000	5,000	14.29
101-4-4310-220 REPAIRS & MAINT. SUPPLIES	24,859	23,964	19,945	38,000	21,590	41,000	3,000	7.89
101-4-4310-224 SIDEWALK MAINTENANCE	4,167	349	1,456	2,000	0	2,000	0	0.00
101-4-4310-231 SAFETY EQUIP & TRAINING	2,905	2,989	2,676	3,600	3,169	3,000	(600)	16.67-
101-4-4310-303 ENGINEERING FEES	0	0	0	500	0	500	0	0.00
101-4-4310-310 PROFESSIONAL SERVICES	1,135	2,787	1,727	10,900	5,550	4,200	(6,700)	61.47-
101-4-4310-316 SNOW REMOVAL	30,423	27,344	44,578	53,000	35,660	57,000	4,000	7.55
101-4-4310-320 POSTAGE	17	4	21	20	1	20	0	0.00
101-4-4310-321 TELEPHONE	4,274	2,764	3,932	4,000	2,308	4,300	300	7.50
101-4-4310-322 COMPUTER COMM/MAINT	485	162	56	300	52	200	(100)	33.33-
101-4-4310-330 TRAVEL, CONF, MILEAGE ALLOW.	0	0	40	100	0	100	0	0.00
101-4-4310-340 ADVERTISING & PUBLICATIONS	0	538	0	300	0	300	0	0.00
101-4-4310-369 INSURANCES	21,203	20,330	11,760	22,668	13,364	14,685	(7,983)	35.22-
101-4-4310-381 ELECTRIC	3,926	4,076	4,140	4,550	2,615	4,750	200	4.40
101-4-4310-382 WATER/SEWER	1,192	1,111	1,397	1,400	606	1,500	100	7.14
101-4-4310-384 REFUSE	981	1,011	1,136	1,100	631	1,200	100	9.09
101-4-4310-385 NATURAL GAS	4,464	4,185	7,027	8,000	7,869	10,000	2,000	25.00
101-4-4310-404 REPAIRS & MAINTENANCE	20,376	17,699	15,474	28,000	6,034	29,000	1,000	3.57
101-4-4310-408 VEHICLE MAINT	457	2,334	3,458	4,000	5,633	6,000	2,000	50.00
101-4-4310-410 RENTALS	6,807	6,991	7,865	9,700	1,117	10,500	800	8.25
101-4-4310-414 LEASE AGREEMENTS	2,000	2,000	2,000	2,000	2,000	2,000	0	0.00
101-4-4310-430 MISCELLANEOUS EXPENSE	1,918	675	7,067	1,000	0	1,000	0	0.00
101-4-4310-433 DUES & SUBSCRIPTIONS	113	113	120	100	0	120	20	20.00
101-4-4310-441 SPECIAL PROJECTS	113,157	128,134	119,610	0	0	3,500	3,500	0.00
101-4-4310-450 TRAINING & SEMINARS	1,390	2,698	2,097	2,750	297	1,700	(1,050)	38.18-
101-4-4310-460 LICENSE FEES/REGISTRATION	291	25	334	50	36	850	800	1,600.00
101-4-4310-500 CAPITAL OUTLAY	<u>23,241</u>	<u>6,350</u>	<u>33,825</u>	<u>107,000</u>	<u>53,588</u>	<u>12,000</u>	<u>(95,000)</u>	<u>88.79-</u>
TOTAL EXPENDITURES	882,256	872,350	960,369	952,187	605,948	892,991	(59,196)	6.22-
REVENUE OVER/ (UNDER) EXPENDITURES	(882,256)	(872,350)	(960,369)	(952,187)	(605,948)	(892,991)	59,196	6.22-

101-GENERAL FUND
Street Lights

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
101-4-4316-369 INSURANCES	483	375	261	418	303	333	(85)	20.33-
101-4-4316-381 ELECTRIC	<u>69,981</u>	<u>63,563</u>	<u>59,428</u>	<u>72,000</u>	<u>34,414</u>	<u>72,000</u>	<u>0</u>	<u>0.00</u>
TOTAL EXPENDITURES	70,464	63,938	59,689	72,418	34,717	72,333	(85)	0.12-
REVENUE OVER/(UNDER) EXPENDITURES	(70,464)	(63,938)	(59,689)	(72,418)	(34,717)	(72,333)	85	0.12-

101-GENERAL FUND
Culture and Recreation

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>REVENUES</u>								
101-3-4500-34331 TEAM LEAGUE REVENUE	<u>1,015</u>	<u>5,662</u>	<u>2,959</u>	<u>2,986</u>	<u>2,378</u>	<u>2,842</u>	(<u>144</u>)	<u>4.82-</u>
TOTAL REVENUES	1,015	5,662	2,959	2,986	2,378	2,842	(144)	4.82-
REVENUE OVER/(UNDER) EXPENDITURES	1,015	5,662	2,959	2,986	2,378	2,842	(144)	4.82-

101-GENERAL FUND
Outdoor Swimming Pool

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
101-4-4510-369 INSURANCES	4,096	7,645	2,297	0	0	0	0	0.00
101-4-4510-381 ELECTRICITY	714	761	0	0	0	0	0	0.00
101-4-4510-500 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>65,366</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL EXPENDITURES	4,809	8,406	67,663	0	0	0	0	0.00
REVENUE OVER/(UNDER) EXPENDITURES	(4,809)	(8,406)	(67,663)	0	0	0	0	0.00

101-GENERAL FUND
Aquatic/Fitness Center

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
101-4-4515-369 INSURANCES	330	158	305	340	272	299	(41)	12.06-
101-4-4515-491 CONTRIBUTION TO NPAS	<u>123,729</u>	<u>186,902</u>	<u>164,915</u>	<u>130,186</u>	<u>12,857</u>	<u>115,952</u>	(<u>14,234</u>)	<u>10.93-</u>
TOTAL EXPENDITURES	124,059	187,060	165,220	130,526	13,129	116,251	(14,275)	10.94-
REVENUE OVER/(UNDER) EXPENDITURES	(124,059)	(187,060)	(165,220)	(130,526)	(13,129)	(116,251)	14,275	10.94-

101-GENERAL FUND
Municipal Band

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
101-4-4516-103 WAGES PART-TIME	<u>4,450</u>	<u>4,458</u>	<u>4,466</u>	<u>4,475</u>	<u>4,474</u>	<u>4,484</u>	<u>9</u>	<u>0.20</u>
TOTAL EXPENDITURES	4,450	4,458	4,466	4,475	4,474	4,484	9	0.20
REVENUE OVER/(UNDER) EXPENDITURES	(4,450)	(4,458)	(4,466)	(4,475)	(4,474)	(4,484)	(9)	0.20

101-GENERAL FUND
Parks

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>REVENUES</u>								
101-3-4520-36330 CONTRIBUTIONS AND DONATIONS	0	0	0	0	1,140	0	0	0.00
TOTAL REVENUES	0	0	0	0	1,140	0	0	0.00
<u>EXPENDITURES</u>								
101-4-4520-101 WAGES FULL-TIME	139,913	162,296	190,362	200,669	126,274	206,158	5,489	2.74
101-4-4520-102 WAGES OVERTIME	531	1,275	3,958	3,300	594	3,500	200	6.06
101-4-4520-103 WAGES PART-TIME	78,387	74,544	67,320	75,000	56,873	75,000	0	0.00
101-4-4520-113 EMPLOYEE BENEFITS	650	825	1,065	1,830	1,492	1,830	0	0.00
101-4-4520-114 UNEMPLOYMENT BENEFITS	1,487	0	1,999	0	0	0	0	0.00
101-4-4520-121 EMPLOYER CONT. P E R A	11,173	13,481	14,647	16,898	9,814	17,324	426	2.52
101-4-4520-122 EMPLOYER CONT. F I C A	15,861	17,756	18,508	21,481	13,991	21,916	435	2.03
101-4-4520-131 HEALTH INSURANCE	21,119	27,531	46,394	37,077	23,091	26,289	(10,788)	29.10-
101-4-4520-132 DENTAL INSURANCE	2,866	2,871	3,017	3,746	2,240	3,187	(559)	14.92-
101-4-4520-133 LIFE & S-T DISABILITY INS	279	316	271	267	432	647	380	142.32
101-4-4520-151 WORKER'S COMP PREMIUMS	8,367	10,096	14,227	13,599	16,115	13,855	256	1.88
101-4-4520-200 SUPPLIES	1,662	1,527	2,352	3,000	1,866	3,000	0	0.00
101-4-4520-212 MOTOR FUELS	7,087	7,555	14,237	12,500	4,688	14,000	1,500	12.00
101-4-4520-220 REPAIRS & MAINT. SUPPLIES	49,655	44,905	45,541	50,400	285	54,000	3,600	7.14
101-4-4520-231 SAFETY EQUIP & TRAINING	1,859	1,596	1,324	2,400	1,298	1,700	(700)	29.17-
101-4-4520-310 PROFESSIONAL SERVICES	85	482	487	20,540	134	500	(20,040)	97.57-
101-4-4520-320 POSTAGE	4	6	1	30	0	30	0	0.00
101-4-4520-321 TELEPHONE	1,570	1,548	1,523	2,000	1,082	2,000	0	0.00
101-4-4520-322 COMPUTER COMM/MAINT	0	1,100	223	180	102	180	0	0.00
101-4-4520-340 ADVERTISING & PUBLICATIONS	326	688	825	700	179	700	0	0.00
101-4-4520-350 PRINTING & BINDING	140	0	0	0	0	0	0	0.00
101-4-4520-369 INSURANCES	24,242	21,762	9,848	24,264	11,817	12,985	(11,279)	46.48-
101-4-4520-381 ELECTRIC	7,658	7,586	8,676	8,800	5,599	9,000	200	2.27
101-4-4520-382 WATER/SEWER	4,592	6,048	4,951	6,000	1,316	6,250	250	4.17
101-4-4520-384 REFUSE	1,916	2,832	3,313	3,000	1,077	3,000	0	0.00
101-4-4520-385 NATURAL GAS	2,047	1,967	3,017	3,500	3,040	4,500	1,000	28.57
101-4-4520-401 CONTRACTED SERVICES	5,707	300	2,384	5,000	0	5,000	0	0.00
101-4-4520-404 REPAIRS & MAINTENANCE	11,802	22,450	14,307	13,000	4,938	12,000	(1,000)	7.69-
101-4-4520-408 VEHICLE MAINTENANCE	1,260	228	1,312	1,250	2,069	4,000	2,750	220.00
101-4-4520-410 RENTALS	4,127	5,145	5,536	7,000	2,190	7,000	0	0.00
101-4-4520-430 MISCELLANEOUS EXPENSE	2	2,054	0	0	0	1,000	1,000	0.00
101-4-4520-433 DUES & SUBSCRIPTIONS	613	619	660	655	701	500	(155)	23.66-
101-4-4520-440 REAL ESTATE TAXES	2,495	2,431	2,348	2,600	1,965	2,600	0	0.00
101-4-4520-441 SPECIAL PROJECTS	26,837	18,500	17,998	20,100	124	20,300	200	1.00
101-4-4520-442 GRANTS/SPECIAL PROJECTS	0	0	0	0	28,676	0	0	0.00
101-4-4520-450 TRAINING & SEMINARS	1,390	775	3,000	900	0	700	(200)	22.22-
101-4-4520-460 LICENSE FEES/REGISTRATION	124	11	135	50	74	200	150	300.00
101-4-4520-500 CAPITAL OUTLAY	3,500	12,990	0	294,000	233,258	82,000	(212,000)	72.11-
TOTAL EXPENDITURES	441,330	476,096	505,765	855,736	557,394	616,851	(238,885)	27.92-
REVENUE OVER/(UNDER) EXPENDITURES	(441,330)	(476,096)	(505,765)	(855,736)	(556,254)	(616,851)	238,885	27.92-

101-GENERAL FUND
Park Board

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>REVENUES</u>								
101-3-4521-33640 LOCAL GOV'T GRANTS.AID	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,000</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL REVENUES	0	0	0	0	7,000	0	0	0.00
<u>EXPENDITURES</u>								
101-4-4521-441 SPECIAL PROJECTS	12,553	75,482	6,708	43,000	0	50,000	7,000	16.28
101-4-4521-500 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>130,000</u>	<u>0</u>	<u>130,000</u>	<u>0</u>	<u>0.00</u>
TOTAL EXPENDITURES	12,553	75,482	6,708	173,000	0	180,000	7,000	4.05
REVENUE OVER/(UNDER) EXPENDITURES	(12,553)	(75,482)	(6,708)	(173,000)	7,000	(180,000)	(7,000)	4.05

101-GENERAL FUND
Library

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
101-4-4550-200 SUPPLIES	548	370	364	650	522	700	50	7.69
101-4-4550-220 REPAIRS & MAINT. SUPPLIES	2,500	524	829	1,650	165	1,650	0	0.00
101-4-4550-310 PROFESSIONAL SERVICES	(41)	0	15	0	(1)	0	0	0.00
101-4-4550-369 INSURANCE	1,591	1,617	2,782	1,803	3,290	3,615	1,812	100.50
101-4-4550-381 ELECTRIC	7,076	6,620	7,684	10,000	4,452	10,000	0	0.00
101-4-4550-382 WATER/SEWER	665	719	846	1,200	371	1,200	0	0.00
101-4-4550-384 REFUSE	714	752	815	750	397	800	50	6.67
101-4-4550-385 NATURAL GAS	2,182	2,562	3,950	4,500	3,737	4,500	0	0.00
101-4-4550-401 CONTRACTED SERVICES	7,473	8,700	8,700	9,000	5,203	9,300	300	3.33
101-4-4550-404 REPAIRS & MAINTENANCE	<u>411</u>	<u>626</u>	<u>4,956</u>	<u>21,200</u>	<u>0</u>	<u>1,500</u>	<u>(19,700)</u>	<u>92.92-</u>
TOTAL EXPENDITURES	23,119	22,491	30,941	50,753	18,137	33,265	(17,488)	34.46-
REVENUE OVER/ (UNDER) EXPENDITURES	(23,119)	(22,491)	(30,941)	(50,753)	(18,137)	(33,265)	17,488	34.46-

101-GENERAL FUND
Unallocated

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>REVENUES</u>								
101-3-4920-39200 OPERATING TRANSFER IN	<u>0</u>	<u>0</u>	<u>90,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL REVENUES	0	0	90,000	0	0	0	0	0.00
<u>EXPENDITURES</u>								
101-4-4920-310 PROFESSIONAL SERVICES	6,861	1,328	0	0	1,540	0	0	0.00
101-4-4920-365 INSURANCE DEDUCTIBLES	2,500	2,646	0	10,000	14,996	10,000	0	0.00
101-4-4920-369 PROP/LIAB INSURANCE	13,325	19,940	16,138	22,233	14,694	16,147	(6,086)	27.37-
101-4-4920-430 MISCELLANEOUS EXPENSE	1,249	851	870	1,000	687	1,000	0	0.00
101-4-4920-438 BAD DEBT	0	155	0	0	0	0	0	0.00
101-4-4920-615 TOWNSHIP TAX PAYMENT	7,507	6,398	4,818	3,238	3,238	3,238	0	0.00
101-4-4920-700 CONTINGENCY	3,441	0	0	25,000	0	25,000	0	0.00
101-4-4920-720 OPERATING TRF - OUT	23,664	0	0	0	0	0	0	0.00
101-4-4920-721 OPERATING TRF - GOLF COURSE	<u>121,270</u>	<u>121,270</u>	<u>121,270</u>	<u>121,270</u>	<u>60,635</u>	<u>109,143</u>	<u>(12,127)</u>	<u>10.00-</u>
TOTAL EXPENDITURES	179,816	152,587	143,096	182,741	95,791	164,528	(18,213)	9.97-
REVENUE OVER/(UNDER) EXPENDITURES	(179,816)	(152,587)	(53,096)	(182,741)	(95,791)	(164,528)	18,213	9.97-

101-GENERAL FUND
Park Fees

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
REVENUES								
101-3-5201-34783 PARK FEES-SHELTERS	<u>510</u>	<u>1,920</u>	<u>2,750</u>	<u>1,320</u>	<u>2,160</u>	<u>1,914</u>	<u>594</u>	<u>45.00</u>
TOTAL REVENUES	510	1,920	2,750	1,320	2,160	1,914	594	45.00
REVENUE OVER/ (UNDER) EXPENDITURES	510	1,920	2,750	1,320	2,160	1,914	594	45.00

101-GENERAL FUND

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
FUND TOTAL REVENUES	5,620,923	5,290,705	5,828,068	6,501,775	3,434,746	6,480,751	(21,024)	0.32-
FUND TOTAL EXPENDITURES	<u>5,251,355</u>	<u>5,242,633</u>	<u>5,578,066</u>	<u>6,501,775</u>	<u>3,693,890</u>	<u>6,480,751</u>	<u>(21,024)</u>	<u>0.32-</u>
REVENUE OVER/(UNDER) EXPENDITURES	369,568	48,073	250,002	0	(259,144)	0	0	0.00

498-EQUIPMENT FUND
NON DEPARTMENTAL

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	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>REVENUES</u>								
498-3-0000-31010 CURRENT PROPERTY TAXES	<u>0</u>	<u>0</u>	<u>0</u>	<u>200,217</u>	<u>0</u>	<u>110,418</u>	<u>(89,799)</u>	<u>44.85-</u>
TOTAL REVENUES	0	0	0	200,217	0	110,418	(89,799)	44.85-
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	200,217	0	110,418	(89,799)	44.85-

498-EQUIPMENT FUND
CAPITAL PROJECTS

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>EXPENDITURES</u>								
498-4-4311-720 TRANSFER OUT	<u>0</u>	<u>0</u>	<u>0</u>	<u>189,985</u>	<u>0</u>	<u>120,650</u>	<u>(69,335)</u>	<u>36.49-</u>
TOTAL EXPENDITURES	0	0	0	189,985	0	120,650	(69,335)	36.49-
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	(189,985)	0	(120,650)	69,335	36.49-

498-EQUIPMENT FUND

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
FUND TOTAL REVENUES	0	0	0	200,217	0	110,418	(89,799)	44.85-
FUND TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>189,985</u>	<u>0</u>	<u>120,650</u>	<u>(69,335)</u>	<u>36.49-</u>
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	10,232	0	(10,232)	(20,464)	200.00-

680-EDA
Non-Departmental

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>REVENUES</u>								
680-3-0000-31010 CURRENT PROPERTY TAXES	49,760	49,732	49,776	75,000	39,182	75,000	0	0.00
680-3-0000-31020 DELINQUENT PROPERTY TAXES	317	38	141	0	108	0	0	0.00
680-3-0000-33439 PERA PENSION OTHER REVENUE	0	0	84	0	0	0	0	0.00
680-3-0000-36200 MISCELLANEOUS INCOME	0	0	3	0	0	0	0	0.00
680-3-0000-36210 INTEREST INCOME	<u>1,070</u>	<u>256</u>	<u>1,695</u>	<u>250</u>	<u>3,627</u>	<u>250</u>	<u>0</u>	<u>0.00</u>
TOTAL REVENUES	51,148	50,026	51,699	75,250	42,917	75,250	0	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	51,148	50,026	51,699	75,250	42,917	75,250	0	0.00

680-EDA
Economic Development

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>REVENUES</u>								
680-3-4650-33410 COVID-19 RELIEF FUNDS	214,000	0	0	0	0	0	0	0.00
680-3-4650-36240 REIMBURSEMENTS	<u>92</u>	<u>53</u>	<u>35</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL REVENUES	214,092	53	35	0	0	0	0	0.00
<u>EXPENDITURES</u>								
680-4-4650-101 WAGES FULL-TIME	0	0	20,374	38,412	21,446	44,901	6,489	16.89
680-4-4650-113 EMPLOYEE BENEFITS	0	0	0	41	0	24	(17)	41.46-
680-4-4650-121 EMPLOYER CONT. PERA	0	0	1,478	3,246	1,658	3,366	120	3.70
680-4-4650-122 EMPLOYER CONT. F I C A	0	0	1,473	3,311	1,657	3,435	124	3.75
680-4-4650-129 GERF CHANGE	0	0	13,734	0	0	0	0	0.00
680-4-4650-131 HEALTH INSURANCE	0	0	1,958	9,377	1,939	5,890	(3,487)	37.19-
680-4-4650-132 DENTAL INSURANCE	0	0	138	965	149	618	(347)	35.96-
680-4-4650-133 LIFE & S-T DISABILITY INS.	0	0	26	49	67	124	75	153.06
680-4-4650-135 OPEB EXPENSE	0	0	549	0	0	0	0	0.00
680-4-4650-151 WORKER'S COMPENSATION INS.	0	0	173	207	266	242	35	16.91
680-4-4650-200 SUPPLIES	2	12	3	500	23	500	0	0.00
680-4-4650-220 REPAIRS & MAINT. SUPPLIES	0	0	0	500	0	500	0	0.00
680-4-4650-301 AUDIT	761	819	505	521	517	521	0	0.00
680-4-4650-303 ENGINEERING FEES	0	0	395	0	0	0	0	0.00
680-4-4650-305 CIVIL LEGAL FEES	869	1,378	5,531	3,000	16,959	3,000	0	0.00
680-4-4650-310 PROFESSIONAL SERVICES	14,000	0	1,500	1,500	0	1,500	0	0.00
680-4-4650-320 POSTAGE	330	179	134	200	103	200	0	0.00
680-4-4650-322 COMPUTER COMM/MAINT	6	6	31	0	24	0	0	0.00
680-4-4650-330 TRAVEL, CONF, MILEAGE ALLOW.	0	120	0	300	41	300	0	0.00
680-4-4650-340 ADVERTISING & PUBLICATIONS	2,559	7,308	670	1,200	368	1,200	0	0.00
680-4-4650-350 PRINTING & BINDING	847	0	0	0	0	0	0	0.00
680-4-4650-369 INSURANCES	0	202	251	225	2,444	2,685	2,460	1,093.33
680-4-4650-430 MISCELLANEOUS EXPENSE	92	0	0	0	0	0	0	0.00
680-4-4650-433 DUES & SUBSCRIPTIONS	295	305	545	305	0	545	240	78.69
680-4-4650-441 SPECIAL PROJECTS	200,604	6,715	0	6,391	0	5,699	(692)	10.83-
680-4-4650-490 DONATION OTHER CIVIC ORG.	500	500	500	0	500	0	0	0.00
680-4-4650-720 TRANSFER-OUT	<u>11,000</u>	<u>11,000</u>	<u>3,000</u>	<u>5,000</u>	<u>3,333</u>	<u>0</u>	<u>(5,000)</u>	<u>100.00-</u>
TOTAL EXPENDITURES	231,864	28,544	52,966	75,250	51,495	75,250	0	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	(17,772)	(28,492)	(52,931)	(75,250)	(51,495)	(75,250)	0	0.00

680-EDA

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	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
FUND TOTAL REVENUES	265,240	50,079	51,734	75,250	42,917	75,250	0	0.00
FUND TOTAL EXPENDITURES	<u>231,864</u>	<u>28,544</u>	<u>52,966</u>	<u>75,250</u>	<u>51,495</u>	<u>75,250</u>	<u>0</u>	<u>0.00</u>
REVENUE OVER/(UNDER) EXPENDITURES	33,375	21,534	(1,232)	0	(8,578)	0	0	0.00

681-EDA-INDUSTRIAL PARK
Non-Departmental

Section 2, Item a.

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>REVENUES</u>								
681-3-0000-36210 INTEREST INCOME	<u>523</u>	<u>115</u>	<u>593</u>	<u>0</u>	<u>1,603</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL REVENUES	523	115	593	0	1,603	0	0	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	523	115	593	0	1,603	0	0	0.00

681-EDA-INDUSTRIAL PARK
Economic Development

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
<u>REVENUES</u>								
681-3-4650-39101 GAIN/LOSS ON LAND VALUE	<u>0</u>	<u>0</u>	<u>161,508</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL REVENUES	0	0	161,508	0	0	0	0	0.00
<u>EXPENDITURES</u>								
681-4-4650-303 ENGINEERING FEES	0	0	146	0	158	0	0	0.00
681-4-4650-305 CIVIL LEGAL FEES	0	21	0	0	0	0	0	0.00
681-4-4650-420 DEPRECIATION EXPENSE	1,773	1,773	1,773	1,773	1,035	1,773	0	0.00
681-4-4650-500 CAPITAL PROJECTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>988,000</u>	<u>0</u>	<u>988,000</u>	<u>0</u>	<u>0.00</u>
TOTAL EXPENDITURES	1,773	1,794	1,919	989,773	1,193	989,773	0	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	(1,773)	(1,794)	159,589	(989,773)	(1,193)	(989,773)	0	0.00

681-EDA-INDUSTRIAL PARK

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 PROPOSED	2023-2024 \$ DIFFERENCE	2023-2024 % DIFFERENCE
FUND TOTAL REVENUES	523	115	162,101	0	1,603	0	0	0.00
FUND TOTAL EXPENDITURES	<u>1,773</u>	<u>1,794</u>	<u>1,919</u>	<u>989,773</u>	<u>1,193</u>	<u>989,773</u>	<u>0</u>	<u>0.00</u>
REVENUE OVER/(UNDER) EXPENDITURES	(1,250)	(1,679)	160,182	(989,773)	410	(989,773)	0	0.00