

# **AGENDA**

**CITY OF EMILY  
Emily, MN 56447**

**December 21, 2023**

## **SPECIAL COUNCIL MEETING**

**3:00 p.m. CALL TO ORDER**

**PLEDGE OF ALLEGIANCE**

**ROLL CALL**

- Resolution 23-51 to Make Year End Transfers
- Resolution 23-52 Budgeted Year End Transfers
- Resolution 23-53 Revising the 2023 Adopted Budget
- Proposed 2024 Property Tax Levy Values for Emily
- Proposed 2023-2027 Capital Improvement Plan Projects by Funding Source
- Obligation of ARPA funds
- Bonds & Other Long Term Debt
- Proposed 2024 Final Budget
- Resolution 23-54 Adopting 2024 Final City Tax Levy

**ADJOURN**



39811 State Highway 6  
PO Box 68  
Emily, MN 56447  
218-763-2480  
clerk@emily.net

## RESOLUTION 23-51

### A RESOLUTION TO MAKE YEAR END TRANSFERS

WHEREAS all accounting funds should have a positive balance at the end of the year.

WHEREAS year end transfers may be made from the 100 General Fund when needed to maintain a positive fund balance in other funds. The projected year end balance of the 227 Emily Area Recycling Fund is negative \$590.82.

WHEREAS the 2004 Road Improvements Bond and 2005 Road Improvements Bond have been paid in full. The 305 Debt Service Fund for the 2004 Road Improvements Bond and 306 Debt Service Fund for the 2005 Road Improvements Bond continue to receive special assessment funds. The excess 305 Debt Service Fund balance of \$6.70 and excess 306 Debt Service Fund balance of \$746.57 may be transferred to pay other road improvement bonds.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EMILY, MINNESOTA, AS FOLLOWS:

A year end transfer of \$590.82 be made from the 100 General Fund to the 227 Emily Area Recycling Fund.

A year end transfer of \$6.70 be made from the 305 Debt Service Fund for the 2004 Road Improvements Bond to the 304 Debt Service Fund for the 2014 Road Improvements Bond.

A year end transfer of \$746.57 be made from the 306 Debt Service Fund for the 2005 Road Improvements Bond to the 304 Debt Service Fund for the 2014 Road Improvements Bond.

Adopted by the City Council of Emily, Minnesota this 21<sup>st</sup> day of December, 2023.

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Tracy Jones  
Mayor

Attest: \_\_\_\_\_  
Cari Johnson, MCMC  
City Clerk/Treasurer



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**RESOLUTION 23-52**

**2023 BUDGETED YEAR END TRANSFERS**

WHEREAS at the end of the year unused budgeted funds for a planned purchase or project may be transferred from the 100 General Fund to a different accounting fund to save for the corresponding planned purchase or project.

WHEREAS the Emily Police Department was deactivated in 2023 and the funds remaining for the department in the 2023 Budget that may be transferred from the 100 General Fund to a different accounting fund to save for planned purchases or projects.

BE IT FURTHER RESOLVED the Council of the City of Emily, County of Crow Wing, Minnesota, approves the following 2023 Budgeted Year End transfers be made from the 100 General Fund to the following funds:

201	Maintenance - ¾ to 1 Ton Pickup Truck	\$ 17,320.21
225	Fire – Turnout Gear, Radios, Pagers	\$ 18,750.00
226	1 <sup>st</sup> Responder - Radios, Pagers, AEDs	\$ 12,600.00
2023 Police Department Budget:		
406	City Hall access/security system upgrade	\$ 30,000.00
228	Emily Sheriff’s Office – paint/carpet/furniture	\$ 10,000.00
201	Maintenance – ¾ to 1 Ton Pickup Truck	\$ 22,679.79
201	2024 Road Project/Roosevelt Drive Bridge	\$ 35,320.21
<b>TOTAL 2023 YEAR END TRANSFERS</b>		<b>\$146,670.21</b>

Adopted by the Emily City Council on December 21, 2023.

\_\_\_\_\_  
 Tracy Jones  
 Mayor

Attest: \_\_\_\_\_  
 Cari Johnson, MCMC  
 City Clerk/Treasurer

## PROPOSED 2024 PROPERTY TAX VALUES

**EMILY RESIDENTIAL HOMESTEAD @ 150,000  
TAX CAPACITY 1500**

	WHAT IF NO CHANGE	WHAT IF 3% INCREASE	WHAT IF 6% INCREASE	WHAT IF 9% INCREASE	WHAT IF 12% INCREASE	WHAT IF 15% INCREASE
2023 FINAL	\$422	\$435	\$448	\$460	\$473	\$486
Difference	-\$35	-\$22	-\$10	\$3	\$16	\$28

**EMILY RESIDENTIAL HOMESTEAD @ 200,000  
TAX CAPACITY 2000**

	WHAT IF NO CHANGE	WHAT IF 3% INCREASE	WHAT IF 6% INCREASE	WHAT IF 9% INCREASE	WHAT IF 12% INCREASE	WHAT IF 15% INCREASE
2023 FINAL	\$563	\$580	\$597	\$614	\$631	\$648
Difference	-\$47	-\$30	-\$13	\$4	\$21	\$38

**EMILY RESIDENTIAL HOMESTEAD @ 250,000  
TAX CAPACITY 2500**

	WHAT IF NO CHANGE	WHAT IF 3% INCREASE	WHAT IF 6% INCREASE	WHAT IF 9% INCREASE	WHAT IF 12% INCREASE	WHAT IF 15% INCREASE
2023 FINAL	\$704	\$725	\$746	\$767	\$789	\$810
Difference	-\$58	-\$37	-\$16	\$5	\$26	\$47

**EMILY RESIDENTIAL HOMESTEAD @ 500,000  
TAX CAPACITY 5000**

	WHAT IF NO CHANGE	WHAT IF 3% INCREASE	WHAT IF 6% INCREASE	WHAT IF 9% INCREASE	WHAT IF 12% INCREASE	WHAT IF 15% INCREASE
2023 FINAL	\$1,408	\$1,450	\$1,492	\$1,535	\$1,577	\$1,620
Difference	-\$117	-\$75	-\$52	\$10	\$52	\$95

**EMILY SEASONAL @ 250,000  
TAX CAPACITY 2500**

	WHAT IF NO CHANGE	WHAT IF 3% INCREASE	WHAT IF 6% INCREASE	WHAT IF 9% INCREASE	WHAT IF 12% INCREASE	WHAT IF 15% INCREASE
2023 FINAL	\$762	\$725	\$746	\$767	\$789	\$810
Difference	-\$58	-\$37	-\$16	\$5	\$26	\$47

**EMILY SEASONAL @ 500,000  
TAX CAPACITY 5000**

	WHAT IF NO CHANGE	WHAT IF 3% INCREASE	WHAT IF 6% INCREASE	WHAT IF 9% INCREASE	WHAT IF 12% INCREASE	WHAT IF 15% INCREASE
2023 FINAL	\$1,525	\$1,450	\$1,492	\$1,535	\$1,577	\$1,620
Difference	-\$117	-\$75	-\$32	-\$10	\$52	\$95

**EMILY SEASONAL @ 750,000  
TAX CAPACITY 8125**

	WHAT IF NO CHANGE	WHAT IF 3% INCREASE	WHAT IF 6% INCREASE	WHAT IF 9% INCREASE	WHAT IF 12% INCREASE	WHAT IF 15% INCREASE
2023 FINAL	\$2,478	\$2,388	\$2,425	\$2,494	\$2,563	\$2,632
Difference	-\$180	-\$121	-\$52	\$16	\$85	\$154

2023 City Final NTC Rate: 30.493%  
 2023 City Final Levy: 1.311,248  
 2024 Preliminary City NTC: 4,684,269

	PROPOSED LEVY	PROPOSED RATE:
NO CHANGE FROM 2023 FINAL	1,311,248	28.155%
3% LEVY INCREASE:	1,350,585	29.001%
6% LEVY INCREASE:	1,389,923	29.848%
9% LEVY INCREASE:	1,429,260	30.695%
12% LEVY INCREASE:	1,468,598	31.542%
15% LEVY INCREASE:	1,507,935	32.389%

Crow Wing County estimated using data currently available and is subject to change prior to truth in taxation tax rate calculations.

City of Emily  
**PROPOSED CAPITAL IMPROVEMENT PLAN**  
 2023 through 2027  
 PROJECTS BY FUNDING SOURCE

Priority Legend:  
 A: Urgent - Fund if at all possible  
 B: High Priority - Do when funding available  
 C: Worthwhile - May be deferred for funding  
 D: Desirable (Nonessential)

Sourcewell  
 Purchased  
 Savings  
 Budgets Revised

Code	Source	Balance (13-20-23)	Priority	2022	2023	2024	2025	2026	2027	2028-2032	TOTAL
100	General Fund	\$942,972									
	Shop - 12,000 lbs. Two Post Hoist		B				\$ 12,000.00				\$ 12,000.00
	Shop - Plasma Cutter		C		\$ 2,000.00		\$ 2,000.00				\$ 4,000.00
	Shop - Cut Off Saw		B		\$ 1,239.99						\$ 1,239.99
	Shop - Sweeper Vacuum		B				\$ 10,000.00				\$ 10,000.00
	Shop - Salt Shed Roof Repair		A	\$ 17,500.00	\$ 19,500.00						\$ 37,000.00
	Lawnmower		C					\$ 35,000.00			\$ 35,000.00
	Hall - Bottle Filling Station/Fountain		C								\$ 1,500.00
	Hall - Emergency Generator		B			\$ 1,500.00					\$ 1,500.00
	Hall - Access/Security System Upgrade		C	\$ 4,100.00		\$ 20,000.00	\$ 5,000.00				\$ 29,100.00
	Hall - Microphone Replacement Council Chambers X4		C			\$ 2,500.00					\$ 2,500.00
	Rotational Computer Replacement - Clerk & PZ Offices		B		\$ 2,000.00		\$ 4,000.00	\$ 2,000.00			\$ 8,000.00
	PZ - Desk		C				\$ 1,500.00				\$ 1,500.00
	Electronic Speed Signs X 3 (\$5,000 each)		A	\$ 10,000.00		\$ 15,000.00					\$ 25,000.00
	Hall - Upgrade of Council Chambers AV Equipment		C								\$ 15,000.00
201	Road and Bridge (Small Cities Assistance)	\$31,235									
206	American Rescue Plan Fund	\$45,956									
211	Library	\$1,581									
	Security Camera		B				\$ 500.00				\$ 500.00
225	Firearms Equipment Fund	\$79,849									
	Replacement of Expired Turnout Gear (\$3,000 each)/(Ice-Rescue/Mustang-Suits(\$1,000 each)		A	\$ 3,000.00	\$ 17,000.00						\$ 20,000.00
	Radios (\$5,000 each)		A	\$ 17,000.00							\$ 17,000.00
	Pagers (\$550 each)		B	\$ 1,100.00	\$ 1,100.00						\$ 2,200.00
	Genesis 32" Push/Pull Ram Extrication Tool		A		\$ 12,000.00						\$ 12,000.00
	Fire Station - Meeting Room and Restroom Reno		B	\$ 6,000.00							\$ 6,000.00
	Brush Rig 4 Door Pickup Truck		B	\$ 70,000.00							\$ 70,000.00
	Engine #1 - Lease to Purchase Program		A	\$ 34,664.96	\$ 34,664.96	\$ 34,664.96	\$ 34,664.96	\$ 34,664.96	\$ 34,664.96		\$ 138,659.84
	Engine #2 - Lease to Purchase Program (10 Years)		A	\$ 44,900.00	\$ 44,900.00	\$ 44,900.00	\$ 44,900.00	\$ 44,900.00	\$ 44,900.00		\$ 178,600.00
	SCBAs - Lease to Purchase Program		A	\$ 15,944.03	\$ 15,944.03	\$ 15,944.03	\$ 15,944.03	\$ 15,944.03	\$ 15,944.03		\$ 64,776.15
	Fire Station - Generator and Install		A	\$ 20,024.00	\$ 4,350.00	\$ 4,350.00	\$ 4,350.00	\$ 4,350.00	\$ 4,350.00		\$ 37,424.00
226	1st Responders Equipment Fund	\$82,057									
	Radios (\$5,000 each)		A	\$ 13,743.40	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		\$ 41,743.40
	Pagers (\$550 each)		B	\$ 1,650.00							\$ 1,650.00
	First Responder Vehicle/Ambulance (Used)		B	\$ 100,000.00							\$ 100,000.00
	AEDs (\$2,500 each)		C					\$ 5,000.00			\$ 5,000.00
227	Emily Area Recycling	\$591									
228	Police Fund	\$2,125									
404	Park Acquisition and Development	\$120,047									
	Pickleball lines on second tennis court		B		\$ 500.00						\$ 500.00
	Resurfacing of Tennis/Pickleball Courts		B	\$ 6,500.00	\$ 5,000.00						\$ 11,500.00
	Baseball Field Dugouts Roof Repairs		B	\$ 800.00	\$ 1,000.00						\$ 1,800.00
	Baseball Field Scoreboard (Manual)		D								\$ 40,000.00
	Biking/Hiking Emily State Forest Trails		D				\$ 20,000.00	\$ 20,000.00			\$ 40,000.00
406	City Hall	\$0									
	City Hall roof replacement		A	\$ 170,500.00							\$ 170,500.00
407	Cemetery	\$37,156									
	Second Addition Preparation: Need trees		C		\$ 4,000.00						\$ 4,000.00
	Benches for Memorial Circle		C		\$ 7,000.00						\$ 7,000.00
	Flagpoles for Memorial Circle		C		\$ 2,000.00						\$ 2,000.00
	Visible Block Markers		C								\$ 4,000.00
409	Police Department/Sheriff Northern Outpost	\$28,905									
	Paint/Caret/decks/office chairs		B	\$ 10,000.00	\$ 10,000.00						\$ 20,000.00
	Replacement of Squad Car (Total \$45,000)		B	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		\$ 50,000.00
	Radios - 1/Year		B	\$ 4,500.00							\$ 4,500.00
413	Rehab. Projects	\$10,075									
	Computers: (2) Office		B								\$ 1,500.00
414	Capital Projects - Fire	\$5,015									

\*23:\$1937.95 used for Hi-Vis Jackets/\$1k/24:\$12k from savings 23 transfer  
 \*24:\$1100 from savings from 2023 transfer  
 \*24:from savings from 2023 transfer  
 \*24:\$55k from savings from 2023 transfer  
 \*24:\$55,650 from savings from 2023 transfer  
 \* State contract needed  
 \* Balance from non-Park dedication savings

City of Emily  
**PROPOSED CAPITAL IMPROVEMENT PLAN**  
 2023 through 2027  
 PROJECTS BY FUNDING SOURCE

Priority Legend:  
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Sourcewell  
 Purchased  
 Savings  
 Budget Revised

Code Source	Balance (12-20-23)	Priority	2022	2023	2024	2025	2026	2027	2028-2032	TOTAL
<b>415 Capital Projects - Roads</b>	<b>\$69,784</b>									
2 Year Rotating Crack Sealing Plan		B	\$ -	\$ -	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 135,000.00	\$ 216,000.00
Rotating Poly Sealing Plan		B	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 75,000.00	\$ 200,000.00
Street Improvements		B	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 125,000.00	\$ 200,000.00
Overlying Roads Project		A	\$ -	\$ 625,000.00						\$ -
Roosevelt Drive Bridge (Crooked Creek)		B			\$ 20,000.00					\$ 20,000.00
Overlay the bridge (no weight can be added)		C	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 75,000.00	\$ 135,000.00
Bridge replacement - Est. 10-15 years \$460,000		B	\$ -	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 70,000.00	\$ 126,000.00
South Shore Drive Bridge (Little Pine River)		A	\$ 20,000.00							\$ 20,000.00
Seal the fascia - Est. \$70,000		A	\$ -	\$ 99,235.13						\$ 99,235.13
Emily Dam Repair		A			\$ 150,000.00					\$ 150,000.00
Single Axle Plow Truck - Used		B-C								\$ 34,591.60
624 Loader		C			\$ 80,000.00					\$ 80,000.00
Bobcat		B	\$ 34,591.60							\$ 34,591.60
Maintenance 1 Ton Pickup Truck with sander		B	\$ 9,700.00							\$ 9,700.00
Boss Snowplow		B	\$ -	\$ 40,000.00	\$ 35,000.00					\$ 75,000.00
Maintenance 3/4 to 1 Ton Pickup Truck		B	\$ 17,329.21	\$ 40,000.00						\$ 57,329.21
Grader		C-D	\$ -	\$ 34,069.11	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 150,000.00	\$ 334,069.11
Backhoe Tractor		A		\$ 140,000.00						\$ 140,000.00
<b>416 Future City Development</b>	<b>\$33,625</b>									
417 Shop Building	\$0	C			\$ 30,000.00					\$ 30,000.00
Blacktop Aprons		C			\$ 30,000.00					\$ 30,000.00
<b>602 Sewage Collection and Disposal</b>	<b>\$112,478</b>									
Liftstation Pumps Replacement Program 1/Yr		B	\$ 2,300,000		\$ 20,000.00	\$ 20,000.00	\$ 10,000.00	\$ 10,000.00	\$ 20,000.00	\$ 82,300.00
Liftstation Pumps Rebuild Program 1/Yr after replacement		B	\$ -						\$ 40,000.00	\$ 40,000.00
Omni Site Rain-Gauge Beacon		C	\$ 400.00			\$ 4,000.00				\$ 4,400.00
Rapid Infiltration Basin Pipe/Road Repairs		A	\$ -	\$ 2,000.00	\$ 15,000.00					\$ 17,000.00
<b>Savings Funds to be Used</b>			\$ 31,205.76	\$ 137,100.00	\$ 110,000.00					\$ 333,686.78
<b>Budget Funds to be Used</b>			\$ 137,152.20	\$ 286,449.32	\$ 353,428.10	\$ 576,058.99	\$ 503,508.99	\$ 267,064.96	\$ 1,199,324.80	\$ 3,573,674.14
<b>TOTALS</b>			\$ 228,738.98	\$ 285,449.32	\$ 485,528.10	\$ 686,058.99	\$ 503,508.99	\$ 267,064.96	\$ 1,199,324.80	\$ 3,907,360.92
<b>GRANTS/POSSIBLE GRANTS</b>						\$ (250,000.00)				\$ (250,000.00)
Biking/Hiking State Forest Trail - DNR Reg. Trail						\$ (250,000.00)				\$ (250,000.00)
Sourcewell Boost Funds - Chambers Microphone/Monitors				\$ (1,000.00)						\$ (1,000.00)
Sourcewell Impact Funds - ElecSigns/Gen/ChambersAV			\$ (15,000.00)	\$ (37,500.00)						\$ (37,500.00)
<b>Total Grants/Possible Grants</b>			\$ (15,000.00)	\$ (37,500.00)	\$ (37,500.00)	\$ (250,000.00)				\$ (288,500.00)

24: \$15K from 100/\$35,320.21 from savings from 23 transfer

\* Emily Dam Repair \$19,433.32

24: from savings from 2023 transfers



## State and Local Fiscal Recovery Funds: Obligation IFR Quick Reference Guide

This Quick Reference Guide provides an overview of the [Obligation Interim Final Rule](#) (Obligation IFR) for informational purposes and is intended as a brief summary.

### **INTRODUCTION**

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), established by the American Rescue Plan, delivers \$350 billion to state, local, territorial, and Tribal governments to support the response to and recovery from the COVID-19 public health emergency.

In November 2023, Treasury issued the [Obligation IFR](#) to address recipients' questions and comments regarding the definition of obligation. The Obligation IFR revises the definition of "obligation" in Treasury's implementing regulations for the SLFRF program and provides related guidance to give additional flexibility and clarity to recipients to support their use of SLFRF funds.

The [Obligation IFR](#) does not alter the existing SLFRF obligation or expenditure deadlines. Recipients must obligate SLFRF funds by December 31, 2024, and expend obligated funds by December 31, 2026 (with the exception of projects under the Surface Transportation projects and Title I eligible use categories, for which funds must be expended by September 30, 2026). In addition, the Obligation IFR does not alter the eligible use categories described in the [2022 Final Rule](#) and the [2023 Interim Final Rule](#). Recipients seeking information about whether a specific project may be an eligible use of SLFRF funds should reference the rules, along with the [Overview of the 2022 Final Rule](#) and the [Overview of the 2023 Interim Final Rule](#).

Below is a summary of the Obligation IFR. Recipients should refer to the [Obligation IFR](#) for a complete description of the definition of obligation and associated requirements.

### **AMENDMENT TO THE DEFINITION OF "OBLIGATION" AT 31 CFR 35.3**

Under the revised definition of "obligation," the term continues to mean an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment. Under the Obligation IFR, a recipient is also considered to have incurred an obligation by December 31, 2024, with respect to a requirement under federal law or regulation or a provision of the SLFRF award terms and conditions to which the recipient becomes subject as a result of receiving or expending SLFRF funds.

Accordingly, under the second part of the definition of obligation set out above, a recipient may use SLFRF funds to cover costs related to:

1. Reporting and compliance requirements, including subrecipient monitoring
2. Single Audit costs
3. Record retention and internal control requirements
4. Property standards
5. Environmental compliance requirements
6. Civil rights and nondiscrimination requirements

To take advantage of the additional flexibility to cover the costs of meeting these requirements, the Obligation IFR lists the information that a recipient must submit to Treasury regarding estimates of SLFRF funds that it will use to cover administrative and compliance related expenditures. Treasury will update the *SLFRF Compliance and Reporting Guidance* to reflect recipients' additional reporting regarding these estimated amounts.

The Obligation IFR also clarifies that recipients may continue to charge their current negotiated indirect costs rate agreement established with their federal cognizant agency or the de minimis rate of 10 percent of modified total direct costs pursuant to 2 CFR 200.414(f), after December 31, 2024 through December 31, 2026. Additionally, the Obligation IFR states that Treasury considered some recipients' comments to revise the rule to define "costs incurred" by reference to recipient appropriation, budget, or allocation processes, and explains that this approach would not provide a standard that could be applied consistently across recipients.

### **APPLICATION OF OBLIGATION DEADLINE TO SUBRECIPIENTS**

Subrecipients are not subject to the December 31, 2024 obligation deadline. The obligation deadline applies to the recipient of SLFRF funds, and a cost is considered to have been incurred once a recipient enters into a subaward or contract that obligates the recipient to cover that cost. Neither subrecipients nor contractors need to take additional steps to obligate SLFRF funds after entering into a subaward or contract with the recipient.

### **AMENDMENT AND REPLACEMENT OF CONTRACTS AND SUBAWARDS**

In general, recipients cannot re-obligate funds or obligate additional SLFRF funds after the obligation deadline of December 31, 2024. For instance, if a contractor makes a change order request after December 31, 2024, that necessitates a contract amendment, the recipient would not be permitted to obligate additional SLFRF funds to the project because the obligation deadline would have passed. However, after the obligation deadline, recipients are permitted to replace a contract or subaward that was entered into prior to December 31, 2024 under the following circumstances:

1. The recipient terminates the contract or subaward because of the contractor or subrecipient's default, the contractor or subrecipient goes out of business, or the recipient determines that the contractor or subrecipient will not be able to perform under the contract or carry out the subaward.
2. The recipient and contractor or subrecipient mutually agree to terminate the contract or subaward for convenience.
3. The recipient terminates the contract or subaward for convenience if the contract or subaward was not properly awarded (for example, if the contractor was not eligible to receive the contract), there is clear evidence that the contract or subaward was improper, the recipient documents the determination that it was not properly awarded, and the original contract or subaward was entered into by the recipient in good faith.

Treasury will update the *SLFRF Compliance and Reporting Guidance* for recipients to report any contract or subaward replacements after the December 31, 2024, obligation deadline.



**2024 BONDS AND LONG TERM DEBT**  
2023

	Outstanding 1-1-23	Payoff Date	Bond Principal Paid 1- 11-23	Outstanding 1-12-23	2023 Bond Interest Paid 1-11-22 and 7-12-23	2023 Bond Fiscal Agent Fees Paid 1-11-23 or 7-12-23	2023 Tax Levy Additions	Assessments/ Interest/ Taxes/Fiscal Disparities/ etc. Received To Date (12-20-23)	2023 Year End Planned Transfers from Excess 302,305,306 Bond Funds	Debt Service Fund Balances After Planned Transfers (12-20-23)	2023 Anticipated Remaining Taxes, Assessments, etc.	Projected 2023 Year End Balance	Estimated February 2024 Bond Payment	2024 Bond Payments (Prin. and Interest)	Ehlers Planned 2023 Levy for 2024	Anticipated 2024 Taxes, Assessments, etc. to be Received	Recommended Additions 2024 Tax Levy	Projected 2024 Year End Balance After Tax Levy
302 - 2007 Roads	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
303 - 2012 CIP City Hall/2004 Roads	\$ 250,000.00	2/1/2028	\$ 40,000.00	\$ 210,000.00	\$ 6,025.00	\$ 575.00	\$ 64,500.00	\$ 63,751.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304 - 2014 Roads	\$ 310,000.00	2/1/2030	\$ 35,000.00	\$ 275,000.00	\$ 8,277.50	\$ 475.00	\$ 33,000.00	\$ 47,899.11	\$ 753.27	\$ 45,637.88	\$ -	\$ 45,637.88	\$ 42,562.50	\$ 45,125.00	\$ 46,908.75	\$ 46,345.00	\$ 46,908.75	\$ -
305 - 2012 Refunding of 2004 Roads	\$ -	2/1/2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.70	\$ (6.70)	\$ 38,161.28	\$ -	\$ 38,161.28	\$ 38,718.75	\$ 42,437.50	\$ 15,977.11	\$ 43,500.00	\$ 30,000.00	\$ 46,857.88
306 - 2005 Roads	\$ -	2/1/2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 746.57	\$ (746.57)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,223.78
<b>Totals</b>	<b>\$ 1,241,803.42</b>		<b>\$ 141,742.38</b>	<b>\$ 1,100,061.04</b>	<b>\$ 43,069.11</b>	<b>\$ 96,558.99</b>	<b>\$ 97,500.00</b>	<b>\$ 112,403.66</b>	<b>\$ -</b>	<b>\$ 83,799.16</b>	<b>\$ 95,508.99</b>	<b>\$ 83,799.16</b>	<b>\$ 81,281.25</b>	<b>\$ 87,562.50</b>	<b>\$ 62,885.86</b>	<b>\$ 89,845.00</b>	<b>\$ 76,908.75</b>	<b>\$ 86,081.66</b>

Noted from Auditor that if a bond fund balance is below \$0, then a transfer needs to be made from the 100 General Fund at the end of the year. Paid bond balances may be used to pay down other Debt Service Bonds for road projects.

**Priority:** Make sure to end each year with adequate funds in each bond fund to make the bond payments in the following year (end 2023 with enough funds to make 2024 bond payments). Priority is to maintain enterprise fund. Building up other bonds over time. 303 does not receive assessments.

	Outstanding 1-1-23	Payoff Date	Bond Principal Paid 1-11-23	Outstanding 1-12-23	2023 Bond Interest Paid 1-11-23 and 7-12-23	2023 Bond Fiscal Agent Fees Paid 7-12-23	2023 Tax Levy Addition	2023 Assessments/ Interest/ Investment Taxes/ Fiscal Disparities/ etc. Received To Date (12-20-23)	2023 Sewer Service and Hauled Wastewater Receipts (12-20-23)	2023 Disbursements To Date (w/o bond payments) (12-20-23)	2023 Anticipated Remaining Receipts	2023 Anticipated Remaining Disbursements	2023 Investment Balance (12-20-23)	Sewer Fund Balance with Investment (10-20-23)	Projected 2023 Year End Sewer Fund Balance with Investments	Estimated February 2024 Bond Payment	Ehlers Planned 2023 Levy for 2024	Recommended 2023 Levy for 2024 with Additional \$22,025.37 for Sewer Maintenance
<u>General Obligation</u>																		
602 - Sewer Refunding	\$ 1,005,000.00	2/1/2036	\$ 60,000.00	\$ 945,000.00	\$ 26,782.50	\$ 475.00	\$ 60,491.63	\$ 65,436.25	\$ 82,731.34	\$ 56,241.27	\$ -	\$ -	\$ 10,237.00	\$ 112,477.50	\$ 112,477.50	\$ 77,096.88	\$ 64,387.13	\$ 86,412.50

12/21/2023

## General Fund

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Receipts:</b>			
Current Ad Valorem Taxes	1,311,247.84	1,108,355.32	(202,892.52)
Delinquent Ad Valorem Taxes	15,900.00	12,419.37	(3,480.63)
Mobile Home Tax	10.00	27.74	17.74
Fiscal Disparities	2,000.00	1,449.20	(550.80)
<b>Total Acct 310</b>	<b>1,329,157.84</b>	<b>1,122,251.63</b>	<b>(206,906.21)</b>
Franchise Taxes	3,750.00	0.00	(3,750.00)
Severed Mineral Tax	215.00	227.89	12.89
<b>Total Acct 318</b>	<b>3,965.00</b>	<b>227.89</b>	<b>(3,737.11)</b>
Penalties and Interest on Ad valorem Taxes	2,565.00	933.70	(1,631.30)
Forfeited Tax Sale Apportionments	5,400.00	4,763.55	(636.45)
Principal on Special Assessments	0.00	500.00	500.00
Penalties and Interest on Special Assessments	35.00	3.75	(31.25)
<b>Total Acct 319</b>	<b>8,000.00</b>	<b>6,201.00</b>	<b>(1,799.00)</b>
Licenses & Permits	100.00	0.00	(100.00)
Alcoholic Beverages	7,255.00	5,969.00	(1,286.00)
Rental Dwelling License	3,500.00	3,700.00	200.00
Right-of-Way Management	0.00	0.00	0.00
<b>Total Acct 321</b>	<b>10,855.00</b>	<b>9,669.00</b>	<b>(1,186.00)</b>
Building Permits (Excludes surcharge)	22,750.00	30,105.00	7,355.00
Animal Licenses	40.00	20.00	(20.00)
<b>Total Acct 322</b>	<b>22,790.00</b>	<b>30,125.00</b>	<b>7,335.00</b>
Federal Grants - Emergency Preparedness/Emergency Management Aid	0.00	24,671.46	24,671.46
Federal Payments in Lieu of Taxes	2.00	4.84	2.84
<b>Total Acct 331</b>	<b>2.00</b>	<b>24,676.30</b>	<b>24,674.30</b>
Homestead and Agricultural Credit Aid (HACA)	42,250.00	23,203.64	(19,046.36)
Police Training Reimbursement	500.00	0.00	(500.00)
State Emergency Management Aid	0.00	13,384.99	13,384.99
Agricultural Market Value Credit	530.00	411.27	(118.73)
Fire Training Reimbursement	4,000.00	1,300.00	(2,700.00)
State Fire Aid	12,255.00	15,565.36	3,310.36
Supp. Fire State Aid	2,500.00	2,830.45	330.45
State Police Aid	13,500.00	14,714.07	1,214.07
<b>Total Acct 334</b>	<b>75,535.00</b>	<b>71,409.78</b>	<b>(4,125.22)</b>
Other County Grants and Aids	0.00	1,000.00	1,000.00
Grants & Aids from Other LGUs	4,320.00	8,429.81	4,109.81
<b>Total Acct 336</b>	<b>4,320.00</b>	<b>9,429.81</b>	<b>5,109.81</b>
City/Town Hall Rent	500.00	726.00	226.00
Zoning and Subdivision Fees	3,700.00	1,950.00	(1,750.00)
Assessment Searches	1,000.00	1,336.00	336.00
Candidate Filing Fee	0.00	0.00	0.00
Copies/Faxes	70.00	57.90	(12.10)
<b>Total Acct 341</b>	<b>5,270.00</b>	<b>4,069.90</b>	<b>(1,200.10)</b>
Special Police Services	2,400.00	600.00	(1,800.00)
Special Fire Protection Services	25,800.00	46,342.65	20,542.65
First Responder Charges	7,660.00	5,850.03	(1,809.97)
<b>Total Acct 342</b>	<b>35,860.00</b>	<b>52,792.68</b>	<b>16,932.68</b>
Sale of Culverts	1,120.00	640.00	(480.00)
Contractor Water Use	0.00	1,880.00	1,880.00
<b>Total Acct 343</b>	<b>1,120.00</b>	<b>2,520.00</b>	<b>1,400.00</b>
Refuse Collection Charges	3,000.00	1,748.06	(1,251.94)
<b>Total Acct 344</b>	<b>3,000.00</b>	<b>1,748.06</b>	<b>(1,251.94)</b>

12/21/2023

General Fund

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Receipts:</b>			
Cemetery Revenues	500.00	500.00	0.00
Cemetery -Grave openings	5,525.00	4,300.00	(1,225.00)
Cemetery -Sale of lots	13,000.00	7,215.00	(5,785.00)
Misc. Rents	20.00	1.00	(19.00)
Verizon Rental	13,200.00	13,200.00	0.00
<b>Total Acct 349</b>	<b>32,245.00</b>	<b>25,216.00</b>	<b>(7,029.00)</b>
Court Fines	820.00	518.11	(301.89)
Administrative Fines (Penalties)	500.00	3,392.50	2,892.50
<b>Total Acct 351</b>	<b>1,320.00</b>	<b>3,910.61</b>	<b>2,590.61</b>
Interest Earning	4,000.00	5,649.28	1,649.28
Contributions and Donations from Private Sources	0.00	0.00	0.00
Refunds	6,000.00	24,137.15	18,137.15
<b>Total Acct 362</b>	<b>10,000.00</b>	<b>29,786.43</b>	<b>19,786.43</b>
<b>Total Revenues</b>	<b>1,543,439.84</b>	<b>1,394,034.09</b>	<b>(149,405.75)</b>
<b>Other Financing Sources:</b>			
Unrealized Investment Gain	250.00	1,270.19	1,020.19
<b>Total Acct 391</b>	<b>250.00</b>	<b>1,270.19</b>	<b>1,020.19</b>
Capital Contributions	100.00	0.00	(100.00)
<b>Total Acct 397</b>	<b>100.00</b>	<b>0.00</b>	<b>(100.00)</b>
Sale of Investment	250,000.00	16,569.18	(233,430.82)
<b>Total Acct 399</b>	<b>250,000.00</b>	<b>16,569.18</b>	<b>(233,430.82)</b>
<b>Total Other Financing Sources</b>	<b>250,350.00</b>	<b>17,839.37</b>	<b>(232,510.63)</b>

12/21/2023

## General Fund

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Disbursements:</b>			
Council/Town Board	22,835.00	20,298.00	2,537.00
Ordinances and Proceedings	5,350.00	1,599.00	3,751.00
<b>Total Acct 411</b>	<b>28,185.00</b>	<b>21,897.00</b>	<b>6,288.00</b>
Mayor	7,935.00	7,444.98	490.02
<b>Total Acct 413</b>	<b>7,935.00</b>	<b>7,444.98</b>	<b>490.02</b>
Elections	100.00	0.71	99.29
Clerk	202,065.00	187,621.96	14,443.04
<b>Total Acct 414</b>	<b>202,165.00</b>	<b>187,622.67</b>	<b>14,542.33</b>
Internal Auditing	12,170.00	18,400.00	(6,230.00)
<b>Total Acct 415</b>	<b>12,170.00</b>	<b>18,400.00</b>	<b>(6,230.00)</b>
Planning and Zoning	62,315.00	57,599.43	4,715.57
General Government Buildings and Plant	3,420.00	2,416.00	1,004.00
City Hall	59,155.00	53,690.01	5,464.99
<b>Total Acct 419</b>	<b>124,890.00</b>	<b>113,705.44</b>	<b>11,184.56</b>
Police Administration	38,217.00	26,010.91	12,206.09
Patrol	138,408.00	54,534.72	83,873.28
Police Training	2,339.00	21.93	2,317.07
Police Stations and Buildings	0.00	233.25	(233.25)
<b>Total Acct 421</b>	<b>178,964.00</b>	<b>80,800.81</b>	<b>98,163.19</b>
Fire Administration	52,121.00	55,912.51	(3,791.51)
Fire Fighting	149,185.00	113,774.92	35,410.08
Fire Training	11,100.00	8,914.92	2,185.08
Fire Stations and Buildings	14,240.00	12,972.56	1,267.44
<b>Total Acct 422</b>	<b>226,646.00</b>	<b>191,574.91</b>	<b>35,071.09</b>
Building Inspections Administration	3,500.00	1,087.50	2,412.50
Rental Inspections	2,200.00	1,712.50	487.50
<b>Total Acct 424</b>	<b>5,700.00</b>	<b>2,800.00</b>	<b>2,900.00</b>
Civil Defense Expenditures	1,144.00	551.20	592.80
<b>Total Acct 425</b>	<b>1,144.00</b>	<b>551.20</b>	<b>592.80</b>
Traffic Engineering Expenditures	4,550.00	6,063.14	(1,513.14)
<b>Total Acct 426</b>	<b>4,550.00</b>	<b>6,063.14</b>	<b>(1,513.14)</b>
Other Protection-1st Response	42,795.00	27,983.60	14,811.40
<b>Total Acct 428</b>	<b>42,795.00</b>	<b>27,983.60</b>	<b>14,811.40</b>
Maintenance-Shop	138,760.00	135,733.78	3,026.22
Paved Streets	79,475.00	68,675.31	10,799.69
Unpaved Streets	50,450.00	44,316.00	6,134.00
Ice and Snow Removal	4,500.00	1,840.00	2,660.00
Road and Bridge Equipment	162,070.21	135,583.74	26,486.47
Bridges, Viaducts and Grade Separations	20,300.00	19,733.32	566.68
Street Lighting	3,500.00	3,549.50	(49.50)
<b>Total Acct 431</b>	<b>459,055.21</b>	<b>409,431.65</b>	<b>49,623.56</b>
Waste (Refuse) Disposal	16,785.00	15,919.09	865.91
<b>Total Acct 432</b>	<b>16,785.00</b>	<b>15,919.09</b>	<b>865.91</b>
Historical Society	100.00	100.00	0.00
<b>Total Acct 450</b>	<b>100.00</b>	<b>100.00</b>	<b>0.00</b>
Library	5,675.00	3,492.50	2,182.50
<b>Total Acct 451</b>	<b>5,675.00</b>	<b>3,492.50</b>	<b>2,182.50</b>
Park Areas	24,370.00	25,387.38	(1,017.38)
<b>Total Acct 452</b>	<b>24,370.00</b>	<b>25,387.38</b>	<b>(1,017.38)</b>
Water Resources	1,000.00	1,000.00	0.00

12/21/2023

## General Fund

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Disbursements:</b>			
Emily Waters	14,750.00	11,256.00	3,494.00
<b>Total Acct 461</b>	<b>15,750.00</b>	<b>12,256.00</b>	<b>3,494.00</b>
Economic Development and Assistance	1,279.00	450.00	829.00
<b>Total Acct 465</b>	<b>1,279.00</b>	<b>450.00</b>	<b>829.00</b>
Food Shelf	250.00	250.00	0.00
Cemetery	19,290.00	12,899.50	6,390.50
<b>Total Acct 490</b>	<b>19,540.00</b>	<b>13,149.50</b>	<b>6,390.50</b>
<b>Total Disbursements</b>	<b>1,377,698.21</b>	<b>1,139,029.87</b>	<b>238,668.34</b>
<b>Other Financing Uses:</b>			
Unrealized Investment Loss	6,500.00	1,410.45	5,089.55
Purchase of Investments	251,600.00	22,231.92	229,368.08
Transfer To Governmental Fund	0.00	15,142.08	(15,142.08)
<b>Total Acct 493</b>	<b>258,100.00</b>	<b>38,784.45</b>	<b>219,315.55</b>
<b>Total Other Financing Uses</b>	<b>258,100.00</b>	<b>38,784.45</b>	<b>219,315.55</b>
<b>Beginning Cash Balance</b>		<b>591,186.90</b>	
<b>Total Receipts and Other Financing Sources</b>		<b>1,411,873.46</b>	
<b>Total Disbursements and Other Financing Uses</b>		<b>1,177,814.32</b>	
<b>Cash Balance as of 12/21/2023</b>		<b>825,246.04</b>	



12/21/2023

## Sewage Collection and Disposal

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Receipts:</b>			
Current Ad Valorem Taxes	60,491.63	58,507.54	(1,984.09)
Delinquent Ad Valorem Taxes	1,500.00	728.74	(771.26)
Mobile Home Tax	0.50	1.78	1.28
Fiscal Disparities	200.00	77.60	(122.40)
<b>Total Acct 310</b>	<b>62,192.13</b>	<b>59,315.66</b>	<b>(2,876.47)</b>
Severed Mineral Tax	15.00	11.95	(3.05)
<b>Total Acct 318</b>	<b>15.00</b>	<b>11.95</b>	<b>(3.05)</b>
Penalties and Interest on Ad valorem Taxes	0.00	0.00	0.00
Principal on Special Assessments	2,860.00	3,477.14	617.14
Penalties and Interest on Special Assessments	350.00	94.02	(255.98)
<b>Total Acct 319</b>	<b>3,210.00</b>	<b>3,571.16</b>	<b>361.16</b>
Licenses & Permits	0.00	125.00	125.00
Public Utilities	125.00	0.00	(125.00)
<b>Total Acct 321</b>	<b>125.00</b>	<b>125.00</b>	<b>0.00</b>
Homestead and Agricultural Credit Aid (HACA)	1,550.00	1,582.22	32.22
<b>Total Acct 334</b>	<b>1,550.00</b>	<b>1,582.22</b>	<b>32.22</b>
Interest Earning	450.00	565.24	115.24
Refunds	0.00	4.00	4.00
<b>Total Acct 362</b>	<b>450.00</b>	<b>569.24</b>	<b>119.24</b>
Rate Class I	79,000.00	77,664.42	(1,335.58)
Connection/Reconnection Fees	0.00	4,000.00	4,000.00
Penalties and Forfeited Discounts	900.00	1,066.92	166.92
Hauled Wastewater Fees	450.00	0.00	(450.00)
<b>Total Acct 372</b>	<b>80,350.00</b>	<b>82,731.34</b>	<b>2,381.34</b>
<b>Total Revenues</b>	<b>147,892.13</b>	<b>147,906.57</b>	<b>14.44</b>
<b>Other Financing Sources:</b>			
Unrealized Investment Gain	200.00	118.30	(81.70)
<b>Total Acct 391</b>	<b>200.00</b>	<b>118.30</b>	<b>(81.70)</b>
Sale of Investment	25,000.00	142.72	(24,857.28)
<b>Total Acct 399</b>	<b>25,000.00</b>	<b>142.72</b>	<b>(24,857.28)</b>
<b>Total Other Financing Sources</b>	<b>25,200.00</b>	<b>261.02</b>	<b>(24,938.98)</b>
<b>Disbursements:</b>			
Bond Principal	60,000.00	60,000.00	0.00
<b>Total Acct 471</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>0.00</b>
Interest - Bonds	26,782.50	26,782.50	0.00
<b>Total Acct 472</b>	<b>26,782.50</b>	<b>26,782.50</b>	<b>0.00</b>
Fiscal Agent's Fees	475.00	475.00	0.00
<b>Total Acct 475</b>	<b>475.00</b>	<b>475.00</b>	<b>0.00</b>
Sewer Utilities - Sanitary Sewer Maintenance	38,475.00	32,113.65	6,361.35
Sewer Utilities - Sanitary Sewer Cleaning	6,000.00	12,183.35	(6,183.35)
Sewer Utilities - Sewer Lift Stations	8,510.00	2,193.05	6,316.95
Sewer Utilities - Administration and General	6,845.00	8,999.55	(2,154.55)
<b>Total Acct 494</b>	<b>59,830.00</b>	<b>55,489.60</b>	<b>4,340.40</b>
<b>Total Disbursements</b>	<b>147,087.50</b>	<b>142,747.10</b>	<b>4,340.40</b>

12/21/2023

## Sewage Collection and Disposal

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Other Financing Uses:</b>			
Unrealized Investment Loss	625.00	141.06	483.94
Purchase of Investments	25,379.63	610.61	24,769.02
<b>Total Acct 493</b>	<u>26,004.63</u>	<u>751.67</u>	<u>25,252.96</u>
<b>Total Other Financing Uses</b>	<u>26,004.63</u>	<u>751.67</u>	<u>25,252.96</u>
<b>Beginning Cash Balance</b>		<b>97,571.68</b>	
<b>Total Receipts and Other Financing Sources</b>		<b>148,167.59</b>	
<b>Total Disbursements and Other Financing Uses</b>		<u><b>143,498.77</b></u>	
<b>Cash Balance as of 12/21/2023</b>		<b>102,240.50</b>	

## Proposed 2024 Final City Tax Levy Increase Increments

2023 Final Tax Levy                      \$1,311,247.84

% Increase	Tax Levy	Levy Increase From 2023	\$ Increase/ % Increase
3%	\$1,350,585.28	\$39,337.44	
4%	\$1,363,697.75	\$52,449.91	\$13,112.48
5%	\$1,376,810.23	\$65,562.39	\$13,112.48
6%	\$1,389,922.71	\$78,674.87	\$13,112.48
7%	\$1,403,035.19	\$91,787.35	\$13,112.48
8%	\$1,416,147.67	\$104,899.83	\$13,112.48
9%	\$1,429,260.15	\$118,012.31	\$13,112.48
10%	\$1,442,372.62	\$131,124.78	\$13,112.48
11%	\$1,455,485.10	\$144,237.26	\$13,112.48
12%	\$1,468,597.58	\$157,349.74	\$13,112.48

2024 PRELIMINARY BUDGET RECEIPTS

	2022 Budget	2022 Actual	2023 Budget	2023 Received To Date (9-14-23)	Estimated 2023 Year End (X1.2999%)	2023 Received To Date (12-20-23)	Estimated 2023 Year End (X1.03%)	2024 Preliminary Budget	Percent Change from 2023
<b>100- General Fund</b>									
<b>TAXES</b>									
<b>General Property Taxes</b>									
Current Ad Valorem Taxes	\$1,170,757.00	\$971,684.90	\$1,311,247.84	\$666,647.74	\$865,975.41	\$1,108,355.32	\$1,141,605.98	\$1,468,597.58	12.00%
Delinquent Ad Valorem Taxes	\$17,500.00	\$17,126.73	\$15,900.00	\$7,547.67	\$9,804.42	\$12,419.37	\$12,791.95	\$14,000.00	-11.95%
Mobile Home Tax	\$10.00	\$9.96	\$10.00	\$19.68	\$25.56	\$27.74	\$28.57	\$25.00	150.00%
Fiscal Disparities	\$5,500.00	\$4,998.87	\$2,000.00	\$3,146.61	\$4,087.45	\$1,449.20	\$1,492.68	\$1,450.00	-27.50%
<b>General Sales and Use Taxes</b>									
Franchise Taxes	\$4,000.00	\$4,045.19	\$3,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100.00%
Severed Mineral Tax	\$220.00	\$218.77	\$215.00	\$227.89	\$296.03	\$227.89	\$234.73	\$228.00	6.05%
<b>Penalties and Interest on Del. Taxes</b>									
Penalties and Interest on Ad Valorem Taxes	\$1,620.00	\$4,325.67	\$2,565.00	\$481.44	\$625.39	\$933.70	\$961.71	\$2,000.00	-22.03%
Forfeited Tax Sale Apportionments	\$9,285.00	\$9,478.70	\$5,400.00	\$4,763.55	\$6,187.85	\$4,763.55	\$4,906.46	\$5,400.00	0.00%
<b>Special Assessments</b>									
Principal on Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$515.00	\$500.00	1X/year
Penalties and Interest on Special Assessments	\$95.00	\$0.00	\$95.00	\$0.00	\$0.00	\$3.75	\$3.86	\$5.00	-85.71%
<b>TAXES TOTAL</b>	\$1,208,927.00	\$1,011,888.79	\$1,341,122.84	\$662,834.58	\$887,002.12	\$1,128,680.52	\$1,162,540.94	\$1,492,205.58	11.27%
<b>LICENSES AND PERMITS</b>									
<b>Business Licenses and Permits</b>									
Licenses & Permits	\$100.00	\$110.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Alcoholic Beverages	\$4,570.00	\$7,256.50	\$7,255.00	\$50.00	\$64.95	\$5,969.00	\$6,148.07	\$5,970.00	-17.71%
Rental Dwelling License	\$2,000.00	\$4,700.00	\$3,500.00	\$1,350.00	\$1,753.65	\$3,700.00	\$3,811.00	\$3,700.00	5.71%
Right-of-Way Management	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
Non-Business Licenses and Permits	\$20,400.00	\$22,895.00	\$22,750.00	\$20,875.00	\$27,116.69	\$30,105.00	\$31,008.15	\$26,000.00	14.29%
Building Permits (Excludes surcharges)	\$95.00	\$47.00	\$40.00	\$15.00	\$19.49	\$20.00	\$20.60	\$20.00	-50.00%
Animal Licenses	\$27,355.00	\$35,008.50	\$33,645.00	\$22,290.00	\$28,954.71	\$39,794.00	\$40,987.82	\$35,790.00	6.38%
<b>INTERGOVERNMENTAL REVENUES (IGR)</b>									
<b>Federal Igr</b>									
Federal Grants - Emer. Prep/Emer. Mangmt. Aid	\$0.00	\$0.00	\$0.00	\$23,496.63	\$30,522.12	\$24,671.46	\$25,411.60	\$0.00	100.00%
Federal Payments in Lieu of Taxes	\$2.00	\$0.00	\$2.00	\$4.84	\$6.29	\$4.84	\$4.99	\$4.00	100.00%
<b>State Igr</b>									
Homestead and Agricultural Credit Aid (HACA)	\$47,500.00	\$42,367.84	\$42,250.00	\$23,203.64	\$30,141.59	\$23,203.64	\$23,899.75	\$32,700.00	-22.60%
Police Training Reimbursement	\$1,000.00	\$100.00	\$900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
State Emergency Management Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,384.99	\$13,786.54	\$22,000.00	100.00%
Agricultural Market Value Credit	\$350.00	\$740.22	\$530.00	\$0.00	\$0.00	\$411.27	\$423.61	\$575.00	8.49%
Fire Training Reimbursement	\$8,500.00	\$2,100.00	\$1,000.00	\$1,300.00	\$1,688.70	\$1,300.00	\$1,339.00	\$2,500.00	-37.50%
State Fire Aid	\$11,000.00	\$23,570.08	\$12,255.00	\$0.00	\$0.00	\$15,565.36	\$16,032.32	\$15,600.00	27.29%
Supp. State Fire Aid	\$2,400.00	\$4,850.61	\$2,500.00	\$0.00	\$0.00	\$2,830.45	\$2,915.36	\$2,800.00	12.00%
State Police Aid	\$16,000.00	\$17,463.06	\$13,500.00	\$0.00	\$0.00	\$14,714.07	\$15,155.49	\$0.00	-100.00%
<b>IGR From Other Local Governmental Units</b>									
Other County Grants and Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,030.00	\$0.00	100.00%
Grants & Aids from Other LGUs	\$5,000.00	\$0.00	\$4,320.00	\$962.00	\$1,249.64	\$8,429.81	\$8,682.70	\$37,500.00	768.06%
<b>IGR TOTAL</b>	\$91,752.00	\$91,191.81	\$79,857.00	\$48,967.11	\$63,608.28	\$105,515.89	\$108,661.37	\$113,679.00	42.35%
<b>CHARGES FOR SERVICES</b>									
<b>General Government</b>									
City/Town Hall Rent	\$250.00	\$520.00	\$500.00	\$706.00	\$917.09	\$726.00	\$747.78	\$725.00	45.00%
Zoning and Subdivision Fees	\$2,100.00	\$5,150.00	\$3,700.00	\$1,950.00	\$2,593.05	\$1,950.00	\$2,008.50	\$3,500.00	-5.41%
Assessment Searches	\$1,550.00	\$1,050.00	\$1,000.00	\$861.00	\$1,118.44	\$1,336.00	\$1,376.08	\$1,200.00	20.00%
Candidate Filing Fee	\$10.00	\$18.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14.00	100.00%
Copies/Faxes	\$40.00	\$97.30	\$70.00	\$50.90	\$66.12	\$57.90	\$59.64	\$60.00	-14.29%
<b>Public Safety</b>									
Special Police Services	\$2,400.00	\$2,400.00	\$2,400.00	\$600.00	\$779.40	\$600.00	\$618.00	\$0.00	-100.00%
Special Fire Protection Services	\$34,000.00	\$32,813.47	\$28,800.00	\$46,342.65	\$60,199.10	\$46,342.65	\$47,732.93	\$53,102.00	105.82%
Accident Reports	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
First Responder Charges	\$6,065.00	\$7,667.04	\$7,660.00	\$5,850.03	\$7,599.19	\$5,850.03	\$6,025.53	\$5,800.00	-24.28%
<b>Highways And Streets (Road And Bridges)</b>									
Sale of Culverts	\$700.00	\$1,539.60	\$1,120.00	\$0.00	\$0.00	\$640.00	\$659.20	\$1,000.00	-10.71%
Contractor Water Use	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,880.00	\$1,936.40	\$100.00	100.00%
<b>Sanitation</b>									
Refuse Collection Charges (Clean Up Day)	\$1,220.00	\$1,220.72	\$3,000.00	\$0.00	\$0.00	\$1,748.06	\$1,800.50	\$0.00	-100.00%
Clean Up Day Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
Elec.SpeedSigns/Generator/Chambers Microphones	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
Sourcewell - Elec.SpeedSigns/Generator/Chambers Microphones	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
Sourcewell - Elec.SpeedSigns/Generator/Chambers Microphones	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%

12% Levy Increase Target  
\$1,488,597.58

Tax Levy Amount  
\$0.00

Decreasing in 2023  
Auditor moved to refunds  
1X/year  
\*Subject to change  
\*Subject to change

	2022 Budget	2022 Actual	2023 Budget	2023 Received To Date (9-14-23)	Estimated 2023 Year End (11.299%)	2023 Received To Date (12-20-23)	Estimated 2023 Year End (11.03%)	2024 Preliminary Budget	Percent Change from 2023
Other Charges For Services									
Cemetery Revenues (Little Pine)	\$500.00	\$500.00	\$500.00	\$500.00	\$649.50	\$500.00	\$515.00	\$500.00	0.00%
Cemetery -Grave openings	\$6,200.00	\$5,500.00	\$5,525.00	\$2,800.00	\$3,697.20	\$4,300.00	\$4,429.00	\$4,500.00	-18.55%
Cemetery -Sale of lots	\$10,000.00	\$15,960.00	\$13,000.00	\$6,015.00	\$7,813.49	\$7,315.00	\$7,431.45	\$11,600.00	-10.77%
Misc. Rents	\$50.00	\$11.00	\$20.00	\$1.00	\$1.30	\$1.00	\$1.03	\$10.00	-50.00%
Verizon Rental	\$13,200.00	\$13,200.00	\$13,200.00	\$9,900.00	\$12,860.10	\$13,200.00	\$13,596.00	\$13,200.00	0.00%
Fines									
Court Fines	\$840.00	\$801.51	\$820.00	\$518.11	\$673.02	\$518.11	\$533.65	\$650.00	-20.73%
Administrative Fines (Penalties)	\$900.00	\$125.00	\$500.00	\$3,392.50	\$4,406.86	\$3,392.50	\$9,494.28	\$1,500.00	200.00%
Other Charges For Services									
Interest Earning	\$2,365.00	\$4,871.28	\$4,000.00	\$4,475.03	\$5,813.06	\$5,649.28	\$5,818.76	\$5,800.00	45.00%
Contributions and Donations from Private Sources	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
Refunds	\$9,000.00	\$5,583.01	\$6,000.00	\$20,319.98	\$26,995.65	\$24,137.15	\$24,861.26	\$14,500.00	141.67%
Other Financing Sources									
Unrealized Investment Gain	\$4,350.00	\$185.10	\$250.00	\$601.84	\$781.79	\$1,270.19	\$1,308.30	\$1,300.00	420.00%
Transfer from Governmental Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
Capital Contributions	\$0.00	\$103.57	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100.00%
Sale of Investment	\$200,000.00	\$468,524.63	\$250,000.00	\$1,427.10	\$1,853.80	\$16,569.18	\$17,066.26	\$20,000.00	-92.00%
CHARGES-SERVICES TOTAL	\$297,290.00	\$567,846.23	\$339,165.00	\$106,311.14	\$138,096.17	\$137,883.05	\$142,019.54	\$139,061.00	-59.00%
RECEIPTS TOTAL	\$1,625,324.00	\$1,705,935.33	\$1,793,789.84	\$860,402.83	\$1,117,663.28	\$1,411,873.46	\$1,454,229.66	\$1,780,735.58	-0.73%

23:LMC,LMCIT,USTreasury,MN,CWC

No 2024 Road Project  
\*Moved  
Auditor approved different reporting



DISBURSEMENTS

	2022 Budget (As Revised 9-19-22)	2022 Actual	2023 Budget (As Revised 3-23)	2023 Spent to Date (9/14/23)	Estimated 2023 Year End (X1.295%)	2023 Spent to Date (12/20/23)	Estimated 2023 Year End (X1.030%)	2024 Preliminary Budget	Percent Change From 2023	
<b>100: General Fund</b>										
<b>GENERAL GOVERNMENT</b>										
<b>Legislative Council</b>										
Wages and Salaries: Part-time Employees	\$15,500.00	\$16,931.17	\$17,000.00	\$16,295.32	\$16,740.61	\$17,242.83	\$17,900.00	\$17,900.00	3%	
Employer Contributions for Retirement: FICA Contributions	\$1,000.00	\$1,089.10	\$1,000.00	\$1,031.32	\$1,084.33	\$1,085.96	\$1,120.00	\$1,120.00	2%	
Employer Paid Insurance: Medicare	\$240.00	\$254.42	\$255.00	\$241.16	\$246.52	\$253.92	\$265.00	\$265.00	4%	
Worker's Compensation: Insurance Premiums	\$950.00	\$1,112.78	\$1,125.00	\$85.99	\$1,262.41	\$1,263.20	\$1,300.00	\$1,300.00	16%	
Employee Paid: Federal Income Tax	\$190.00	\$208.75	\$210.00	\$78.75	\$78.75	\$81.11	\$210.00	\$210.00	0%	
Employee Paid: State Income Tax	\$405.00	\$410.08	\$405.00	\$386.45	\$386.45	\$389.04	\$420.00	\$420.00	-6%	
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$100.00	\$0.00	\$0.00	\$112.30	\$86.45	\$89.04	\$100.00	\$100.00	100%	Plaques
Professional Services: Instructors' Fees	\$500.00	\$0.00	\$1,200.00	\$454.65	\$350.00	\$360.50	\$500.00	\$500.00	-58%	
Transportation: Travel Expense	\$400.00	\$0.00	\$1,300.00	\$429.01	\$329.01	\$338.88	\$600.00	\$600.00	-60%	
<b>Ordinance and Proceedings</b>										
Professional Services: Legal Fees	\$2,000.00	\$104.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0%	
Professional Services: EDP, Software and Design	\$450.00	\$0.00	\$450.00	\$584.55	\$450.00	\$463.50	\$450.00	\$450.00	0%	
Professional Services: Codification	\$4,000.00	\$992.34	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0%	
Printing and Binding: Legal Notices Publishing	\$400.00	\$277.49	\$400.00	\$456.00	\$532.00	\$547.96	\$1,000.00	\$1,000.00	150%	
Printing and Binding: Ordinance Publication	\$500.00	\$273.34	\$500.00	\$474.46	\$617.00	\$635.51	\$1,000.00	\$1,000.00	100%	
<b>Executive - Mayor</b>										
Wages and Salaries: Part-time Employees	\$6,500.00	\$6,550.00	\$6,500.00	\$6,300.15	\$6,450.00	\$6,643.50	\$7,000.00	\$7,000.00	8%	
Employer Contributions for Retirement: FICA Contributions	\$425.00	\$406.10	\$410.00	\$390.61	\$399.90	\$411.90	\$435.00	\$435.00	6%	
Employer Paid Insurance: Medicare	\$100.00	\$94.99	\$100.00	\$91.37	\$93.54	\$96.35	\$105.00	\$105.00	5%	
Worker's Compensation: Insurance Premiums	\$410.00	\$434.15	\$450.00	\$0.23	\$0.30	\$484.51	\$500.00	\$500.00	11%	
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$0.00	\$17.99	\$0.00	\$40.45	\$31.14	\$32.07	\$40.00	\$40.00	100%	
Professional Services: Instructors' Fees	\$175.00	\$0.00	\$175.00	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00	0%	
Transportation: Travel Expense	\$175.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	0%	
<b>LEGISLATIVE, ORDINANCE, AND EXECUTIVE TOTAL</b>	<b>\$34,420.00</b>	<b>\$29,155.70</b>	<b>\$36,120.00</b>	<b>\$27,375.87</b>	<b>\$29,341.98</b>	<b>\$30,222.24</b>	<b>\$37,020.00</b>	<b>\$37,020.00</b>	<b>2%</b>	
<b>City Clerk - Elections</b>										
Wages and Salaries: Full-time Employees-Regular	\$1,750.00	\$1,323.17	\$0.00	\$0.22	\$0.17	\$0.18	\$1,850.00	\$1,850.00	100%	3 Elections
Election Judge Pay	\$2,500.00	\$2,716.01	\$0.00	\$0.00	\$0.00	\$0.00	\$4,320.00	\$4,320.00	100%	3 Elections in 2022 - \$2/hr increase
Employer Contributions for Retirement: PERA Contributions	\$200.00	\$153.74	\$0.00	\$0.26	\$0.20	\$0.21	\$215.00	\$215.00	100%	
Employer Contributions for Retirement: FICA Contributions	\$225.00	\$177.70	\$0.00	\$0.00	\$0.00	\$0.00	\$382.00	\$382.00	100%	
Employer Paid Insurance: Medicare	\$55.00	\$41.55	\$0.00	\$0.00	\$0.00	\$0.00	\$95.00	\$95.00	100%	
Worker's Compensation: Insurance Premiums	\$275.00	\$267.18	\$100.00	\$0.19	\$0.34	\$0.35	\$25.00	\$25.00	225%	
Employee Paid: Federal Income Tax	\$155.00	\$86.14	\$0.00	\$0.00	\$0.00	\$0.00	\$185.00	\$185.00	100%	
Employee Paid: State Income Tax	\$80.00	\$55.39	\$0.00	\$0.00	\$0.00	\$0.00	\$90.00	\$90.00	100%	
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$225.00	\$15.81	\$0.00	\$0.00	\$0.00	\$0.00	\$240.00	\$240.00	100%	
Transportation: Travel Expense	\$450.00	\$836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300.00	\$1,300.00	100%	
Printing and Binding: Legal Notices Publishing	\$300.00	\$179.15	\$0.00	\$0.00	\$0.00	\$0.00	\$450.00	\$450.00	100%	
<b>City Clerk - Registrar</b>										
Wages and Salaries: Full-time Employees-Regular	\$96,500.00	\$94,767.78	\$96,500.00	\$90,095.17	\$94,427.54	\$97,260.37	\$99,000.00	\$99,000.00	3%	2022 Retirement Payout \$3,000
Wages and Salaries: Part-time Employees	\$8,820.00	\$5,298.08	\$7,000.00	\$6,473.72	\$6,524.52	\$6,720.26	\$7,250.00	\$7,250.00	4%	Office Asst 6/wk and Intermittent Offc Asst
Wages and Salaries: Temporary Employees	\$0.00	\$0.00	\$5,400.00	\$3,844.56	\$2,959.63	\$3,048.42	\$0.00	\$0.00	-100%	No Intern project 2024
Employer Contributions for Retirement: PERA Contributions	\$8,500.00	\$7,628.57	\$8,100.00	\$8,136.14	\$8,453.77	\$8,707.38	\$8,500.00	\$8,500.00	5%	
Employer Contributions for Retirement: FICA Contributions	\$6,800.00	\$6,485.83	\$6,565.00	\$6,311.41	\$6,547.86	\$6,744.30	\$6,950.00	\$6,950.00	6%	
Employer Paid Insurance: Health	\$22,385.00	\$20,162.50	\$26,000.00	\$26,155.37	\$26,885.00	\$27,691.55	\$28,140.00	\$28,140.00	8%	
Employer Paid Insurance: Life	\$153.00	\$139.40	\$145.00	\$123.66	\$119.00	\$122.57	\$145.00	\$145.00	0%	
Employer Paid Insurance: Medicare	\$1,600.00	\$1,516.83	\$1,550.00	\$1,476.03	\$1,531.33	\$1,571.27	\$1,600.00	\$1,600.00	3%	
Worker's Compensation: Insurance Premiums	\$5,750.00	\$6,700.73	\$6,900.00	\$4.65	\$7,448.30	\$7,671.75	\$7,800.00	\$7,800.00	13%	
Employee Paid: Federal Income Tax	\$7,250.00	\$6,232.61	\$6,275.00	\$5,411.67	\$5,616.05	\$5,784.53	\$6,550.00	\$6,550.00	4%	
Employee Paid: State Income Tax	\$3,800.00	\$3,715.59	\$3,765.00	\$3,527.63	\$3,655.01	\$3,764.66	\$3,900.00	\$3,900.00	4%	
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$4,000.00	\$2,253.05	\$3,500.00	\$1,846.68	\$1,897.97	\$1,954.91	\$2,900.00	\$2,900.00	0%	
Operating Supplies: Cleaning Supplies	\$50.00	\$0.00	\$0.00	\$41.83	\$41.12	\$42.35	\$50.00	\$50.00	100%	
Repair and Maintenance Supplies	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	0%	
Small Tools and Minor Equipment	\$500.00	\$279.1	\$150.00	\$194.30	\$149.58	\$154.07	\$250.00	\$250.00	1400%	CIP - Rotational computer replacement+\$250
Professional Services: Legal Fees (Retainer and Clerk)	\$8,500.00	\$6,848.88	\$8,500.00	\$2,701.92	\$3,107.00	\$3,200.21	\$8,000.00	\$8,000.00	-6%	
Professional Services: Personnel Testing and Recruitment	\$150.00	\$149.00	\$0.00	\$123.41	\$95.00	\$97.85	\$0.00	\$0.00	100%	
Professional Services: Instructors' Fees	\$1,500.00	\$304.00	\$1,450.00	\$1,877.06	\$1,000.00	\$1,030.00	\$2,000.00	\$2,000.00	100%	
Professional Services: Instructors' Fees	\$900.00	\$1,051.86	\$1,100.00	\$451.06	\$730.75	\$752.67	\$1,200.00	\$1,200.00	-43%	23 IIMC Annual Conf in MN, 24 MMCI Dep Clerk
Professional Services: EDP, Software and Design	\$0.00	\$46.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Professional Services: Administrative	\$3,750.00	\$5,452.31	\$5,700.00	\$5,493.81	\$5,635.15	\$5,804.20	\$5,900.00	\$5,900.00	4%	
Communications: Telephone	\$700.00	\$510.44	\$900.00	\$1,006.79	\$786.18	\$805.20	\$1,000.00	\$1,000.00	11%	
Transportation: Travel Expense	\$1,750.00	\$818.88	\$1,500.00	\$2,539.01	\$2,402.54	\$2,474.62	\$2,000.00	\$2,000.00	-43%	

2022 Budget (As Revised 9-19-22)	2023 Budget (As Revised 3-23)	2023 Spent to Date (9/14/23)	Estimated 2023 Year End (X1.299%)	2023 Spent to Date (12/20/23)	Estimated 2023 Year End (X1.030%)	2024 Preliminary Budget	Percent Change from 2023
100: General Fund							
Printing and Binding: Legal Notices Publishing	\$500.00	\$246.53	\$54.18	\$182.43	\$187.90	\$400.00	-20%
Printing and Binding: General Notices and Public Information	\$150.00	\$150.00	\$123.50	\$160.43	\$123.50	\$250.00	67%
Insurance: General Liability	\$490.00	\$458.70	\$485.28	\$485.28	\$499.84	\$525.00	5%
Insurance: Property	\$140.00	\$637.00	\$635.50	\$635.50	\$654.57	\$675.00	0%
Repairs and Maintenance - Contractual (404)	\$0.00	\$0.00	\$70.00	\$70.00	\$72.10	\$100.00	100%
Rentals: Office Equipment	\$4,175.00	\$4,184.58	\$3,767.69	\$3,767.46	\$3,880.48	\$4,300.00	2%
Rentals: Other Equipment (PO Box)	\$122.00	\$130.00	\$146.00	\$146.00	\$150.38	\$150.00	15%
Miscellaneous: Uncollectible Checks	\$0.00	\$50.00	\$0.00	\$25.00	\$25.75	\$0.00	100%
Miscellaneous: Dues and Subscriptions	\$1,795.00	\$1,749.00	\$1,614.49	\$1,688.49	\$1,739.14	\$1,850.00	2%
Refunds and Reimbursements	\$0.00	\$7.50	\$0.00	\$485.00	\$499.55	\$0.00	100%
<b>CLERK TOTAL</b>	<b>\$196,945.00</b>	<b>\$183,664.01</b>	<b>\$135,060.08</b>	<b>\$175,443.04</b>	<b>\$183,251.35</b>	<b>\$212,487.00</b>	<b>5%</b>
Internal Auditing							
Professional Services: Auditing and Accounting Services	\$12,000.00	\$11,150.00	\$0.00	\$0.00	\$17,700.00	\$13,000.00	13%
Professional Services: Legal Fees	\$130.00	\$182.00	\$130.00	\$168.87	\$133.90	\$190.00	0%
Professional Services: Administrative	\$30.00	\$30.00	\$0.00	\$0.00	\$0.00	\$30.00	0%
Printing and Binding: Legal Notices Publishing	\$400.00	\$413.04	\$570.00	\$740.43	\$582.10	\$625.00	39%
<b>AUDIT TOTAL</b>	<b>\$12,560.00</b>	<b>\$11,775.04</b>	<b>\$700.00</b>	<b>\$909.30</b>	<b>\$18,400.00</b>	<b>\$13,845.00</b>	<b>14%</b>
<b>Operating and Zoning - Zoning Administrator/Utility Corner</b>							
Wages and Salaries: Full-time Employees-Regular	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
Wages and Salaries: Part-time Employees	\$19,000.00	\$21,559.15	\$17,587.32	\$22,845.93	\$23,939.57	\$24,657.76	13%
P&Z Commission pay	\$1,300.00	\$1,720.00	\$1,440.00	\$1,870.56	\$2,180.00	\$2,245.40	191%
Employer Contributions for Retirement: PERA Contributions	\$1,500.00	\$1,634.16	\$1,740.00	\$1,786.96	\$1,913.19	\$1,910.00	10%
Employer Contributions for Retirement: FICA Contributions	\$1,325.00	\$1,478.18	\$1,189.29	\$1,544.89	\$1,682.48	\$1,925.00	15%
Employer Paid Insurance: Medicare	\$325.00	\$345.76	\$278.17	\$361.34	\$393.53	\$460.00	18%
Worker's Compensation: Insurance Premiums	\$200.00	\$1,546.00	\$0.84	\$1.09	\$1,869.87	\$1,900.00	19%
Employee Paid: Federal Income Tax	\$2,000.00	\$325.88	\$19.53	\$25.17	\$24.44	\$430.00	18%
Employee Paid: State Income Tax	\$1,000.00	\$197.54	\$174.06	\$226.10	\$248.39	\$260.00	18%
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$400.00	\$108.16	\$350.00	\$339.49	\$342.92	\$350.00	0%
Repair and Maintenance Supplies: Equipment Parts	\$0.00	\$0.00	\$100.00	\$129.90	\$100.00	\$0.00	100%
Small Tools and Minor Equipment	\$0.00	\$0.00	\$61.79	\$80.27	\$61.79	\$63.64	100%
Professional Services: Engineering Fees	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
Professional Services: Legal Fees	\$3,000.00	\$1,716.00	\$1,729.00	\$2,245.97	\$2,535.00	\$3,000.00	0%
Professional Services: Personnel Testing and Recruitment	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
Professional Services: Instructors Fees	\$300.00	\$35.00	\$0.00	\$25.98	\$50.00	\$50.00	0%
Professional Services: EDP, Software and Design	\$225.00	\$81.78	\$0.00	\$0.00	\$111.27	\$115.00	0%
Prof. Serv. - Inspections	\$3,710.00	\$3,905.00	\$3,025.00	\$3,929.48	\$5,005.00	\$5,195.15	47%
Professional Services: Administrative	\$21,200.00	\$16,815.75	\$20,000.00	\$8,786.25	\$13,413.34	\$13,942.50	-25%
Communications: Telephone	\$1,050.00	\$587.60	\$443.25	\$575.78	\$592.56	\$620.00	0%
Communications: Postage	\$150.00	\$90.50	\$29.80	\$38.71	\$63.12	\$65.01	-56%
Transportation: Travel Expense	\$250.00	\$359.84	\$113.98	\$148.06	\$208.37	\$214.62	0%
Printing and Binding: Legal Notices Publishing	\$400.00	\$294.62	\$400.00	\$320.85	\$342.00	\$400.00	0%
Insurance: General Liability	\$1,350.00	\$1,395.90	\$1,316.84	\$1,710.58	\$1,916.84	\$1,400.00	-7%
Repairs and Maintenance - Contractual (404)	\$0.00	\$0.00	\$550.00	\$714.45	\$550.00	\$566.50	100%
Miscellaneous: Dues and Subscriptions	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
Refunds and Reimbursements	\$0.00	\$23.50	\$150.00	\$194.85	\$250.00	\$0.00	100%
<b>PLANNING AND ZONING TOTAL</b>	<b>\$59,335.00</b>	<b>\$54,603.32</b>	<b>\$38,899.11</b>	<b>\$50,529.94</b>	<b>\$57,659.43</b>	<b>\$65,670.00</b>	<b>5%</b>
<b>General Governmental Building and Plant</b>							
Insurance: General Liability	\$1,450.00	\$1,292.00	\$1,312.00	\$1,704.29	\$1,312.00	\$1,400.00	4%
Insurance: Property	\$45.00	\$1,775.00	\$1,094.00	\$1,343.17	\$1,065.02	\$1,100.00	-45%
Rentals: Other Equipment	\$45.00	\$45.00	\$45.00	\$46.46	\$45.00	\$45.00	0%
Property Tax	\$15.00	\$25.00	\$25.00	\$32.48	\$25.00	\$25.00	0%
<b>CLERK TOTAL</b>	<b>\$1,615.00</b>	<b>\$3,137.00</b>	<b>\$2,481.00</b>	<b>\$3,026.94</b>	<b>\$2,407.02</b>	<b>\$2,600.00</b>	<b>0%</b>
Wages and Salaries: Full-time Employees-Regular	\$10,400.00	\$13,699.38	\$8,907.06	\$11,570.27	\$12,733.99	\$14,000.00	0%
Wages and Salaries: Part-time Employees	\$600.00	\$938.87	\$227.60	\$295.65	\$256.84	\$1,000.00	8%
Employer Contributions for Retirement: PERA Contributions	\$990.00	\$1,172.89	\$1,250.00	\$1,092.90	\$1,184.47	\$1,200.00	-2%
Employer Contributions for Retirement: FICA Contributions	\$785.00	\$1,018.68	\$635.43	\$825.42	\$902.61	\$1,050.00	4%
Employer Paid Insurance: Medicare	\$185.00	\$238.26	\$245.00	\$193.01	\$211.07	\$240.00	-2%
Worker's Compensation: Insurance Premiums	\$650.00	\$989.49	\$1,040.00	\$0.69	\$915.86	\$1,100.00	6%
Worker's Compensation: Benefit Payments	\$0.00	\$0.00	\$70.93	\$92.19	\$70.97	\$0.00	100%
Employee Paid: Federal Income Tax	\$1,265.00	\$956.69	\$635.19	\$825.11	\$870.80	\$975.00	2%
Employee Paid: State Income Tax	\$600.00	\$704.02	\$715.00	\$586.93	\$635.87	\$720.00	1%
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$150.00	\$146.32	\$150.00	\$231.56	\$232.66	\$250.00	67%
Operating Supplies: Cleaning Supplies	\$700.00	\$782.33	\$197.37	\$256.38	\$478.03	\$850.00	0%

2023 Budget (As Revised 9-19-23)	2023 Actual	2023 Budget (As Revised 3-23)	2023 Spent to Date (9/14/23)	Estimated 2023 Year End (X1,299%)	2023 Spent to Date (12/20/23)	Estimated 2023 Year End (X1,030%)	2024 Preliminary Budget	Percent Change from 2023	
<b>100- General Fund</b>									
Repair and Maintenance Supplies	\$600.00	\$847.20	\$437.06	\$567.74	\$786.91	\$810.52	\$850.00	0%	Union wage increase \$ .60/hour
Small Tools and Minor Equipment	\$400.00	\$5.57	\$907.63	\$1,049.11	\$1,610.80	\$1,659.12	\$2,500.00	525%	CIP - Bottle Filling Station \$1k
Professional Services: EDP, Software and Design	\$165.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	Moved
Professional Services: Inspections	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	100%	(In ground oil tank inspection every 5 years - 2024)
Professional Services: Administrative (Grant-Writing)	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0%	
Communications: Telephone	\$470.00	\$439.08	\$345.33	\$448.58	\$462.00	\$475.86	\$475.00	3%	
Insurance: Property	\$4,600.00	\$7,929.00	\$8,250.00	\$11,300.00	\$8,699.00	\$8,959.97	\$9,000.00	9%	
Utility Services: Electric Utilities	\$17,000.00	\$17,094.59	\$16,500.00	\$15,483.18	\$16,012.72	\$16,493.10	\$18,000.00	9%	
Repairs and Maintenance - Contractual (404)	\$11,000.00	\$7,921.29	\$8,000.00	\$2,182.06	\$3,608.89	\$3,717.16	\$14,500.00	81%	\$3,500.4 miles \$4,000 Connect PZ/Clerk's Office-\$8k/Savings - \$30k-access/alarm system
Repairs: Machinery and Equipment	\$750.00	\$923.87	\$1,000.00	\$846.60	\$905.13	\$932.28	\$1,000.00	0%	Water Softener
Rentals: Towels/Rugs	\$1,700.00	\$1,875.33	\$2,000.00	\$1,218.09	\$1,819.17	\$1,873.75	\$2,000.00	0%	
Miscellaneous: Dues and Subscriptions	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%	
Property Tax	\$30.00	\$25.00	\$25.00	\$22.48	\$25.00	\$25.75	\$25.00	0%	
Capital Outlay: Other Equipment	\$36,218.58	\$28,933.22	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	100%	CIP - Emergency Generator - Sourcewell
Refunds and Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	CWC Land Services Tax Forfeit Refund/Hall Rental
<b>GENL GOVNMNT BLSGS &amp; CITY HALL</b>	<b>\$93,778.58</b>	<b>\$89,738.28</b>	<b>\$42,286.99</b>	<b>\$54,930.80</b>	<b>\$56,106.01</b>	<b>\$1,314.51</b>	<b>\$93,810.00</b>	<b>50%</b>	
<b>Public Safety - Police</b>									
<b>Police Administration</b>									
Wages and Salaries: Full-time Employees-Regular	\$33,622.00	\$26,093.99	\$7,000.00	\$3,046.16	\$2,345.00	\$2,415.35	\$0.00	-100%	
Employer Contributions for Retirement: PERA Contributions	\$6,350.00	\$3,961.46	\$1,400.00	\$614.15	\$472.79	\$486.97	\$0.00	-100%	
Employer Paid Insurance: Medicare	\$530.00	\$415.95	\$112.00	\$57.78	\$44.48	\$45.81	\$0.00	-100%	
Unemployment Compensation: Benefit Payments	\$0.00	\$4,301.59	\$5,075.00	\$6,001.61	\$4,620.18	\$4,758.79	\$0.00	-100%	
Worker's Compensation: Insurance Premiums	\$2,200.00	\$1,915.05	\$2,500.00	\$1,332	\$193.40	\$199.20	\$0.00	-100%	
Employee Paid: Federal Income Tax	\$2,700.00	\$1,545.02	\$975.00	\$385.54	\$296.80	\$305.70	\$0.00	-100%	
Employee Paid: State Income Tax	\$1,350.00	\$745.88	\$800.00	\$125.75	\$125.75	\$129.52	\$0.00	-100%	
Office Supplies: Accessories (Staplers, pencil sharpeners, etc.)	\$200.00	\$312.15	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%	
Repair and Maintenance Supplies	\$25.00	\$25.00	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%	
Professional Services: Legal Fees	\$4,000.00	\$3,670.00	\$4,000.00	\$6,178.50	\$6,335.00	\$6,525.00	\$1,500.00	-38%	CWC Attorney Contract +City-Atty
Professional Services: Personnel Testing and Recruitment	\$0.00	\$490.00	\$1,500.00	\$3,048.23	\$2,346.60	\$2,417.00	\$0.00	-100%	
Professional Services: Instructors' Fees	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Professional Services: EDP, Software and Design	\$2,500.00	\$4,116.18	\$2,550.00	\$794.64	\$794.64	\$818.48	\$0.00	-100%	
Professional Services: Administrative	\$0.00	\$900.00	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%	
Communications: Telephone	\$3,275.00	\$3,694.80	\$3,800.00	\$1,921.75	\$1,538.41	\$1,584.56	\$2,100.00	-45%	BCA - Criminal Justice Data Network access
Advertising: Employment	\$0.00	\$235.70	\$700.00	\$208.10	\$270.32	\$214.34	\$0.00	-100%	
Printing and Binding: General Notices and Public Information	\$0.00	\$4,807.00	\$5,000.00	\$3,647.68	\$3,647.68	\$3,757.11	\$5,000.00	0%	LMCIT - Police liability remains until contracted with CWC
Insurance: General Liability	\$4,900.00	\$4,875.30	\$5,250.00	\$485.50	\$485.50	\$500.07	\$500.00	5%	
Insurance: Property	\$0.00	\$485.30	\$250.00	\$308.12	\$285.00	\$285.00	\$0.00	-100%	
Insurance: Auto	\$2,250.00	\$2,765.00	\$2,350.00	\$3,098.12	\$2,385.00	\$2,456.55	\$0.00	-100%	
Miscellaneous: Dues and Subscriptions	\$220.00	\$319.94	\$325.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%	
<b>Patrol</b>	<b>\$64,046.00</b>	<b>\$57,722.55</b>	<b>\$55,000.00</b>	<b>\$33,993.71</b>	<b>\$26,169.14</b>	<b>\$26,954.21</b>	<b>\$0.00</b>	<b>-100%</b>	
Wages and Salaries: Full-time Employees-Regular	\$0.00	\$0.00	\$21,500.00	\$404.18	\$404.18	\$416.31	\$0.00	-100%	
Wages and Salaries: Part-time Employees	\$14,000.00	\$10,355.60	\$15,300.00	\$4,540.27	\$4,676.48	\$4,676.48	\$0.00	-100%	
Employer Contributions for Retirement: PERA Contributions	\$1,250.00	\$932.87	\$1,225.00	\$435.92	\$435.92	\$449.00	\$0.00	-100%	
Employer Paid Insurance: Medicare	\$0.00	\$2,867.74	\$3,383.00	\$4,001.08	\$3,080.12	\$3,172.52	\$0.00	-100%	
Unemployment Compensation: Benefit Payments	\$3,600.00	\$4,012.16	\$4,200.00	\$2.14	\$2.14	\$2,135.91	\$0.00	-100%	
Worker's Compensation: Insurance Premiums	\$5,200.00	\$4,639.13	\$6,500.00	\$3,681.26	\$2,833.92	\$2,918.94	\$0.00	-100%	
Employee Paid: Federal Income Tax	\$2,500.00	\$2,046.46	\$2,830.00	\$1,571.04	\$1,209.42	\$1,245.70	\$0.00	-100%	
Employee Paid: State Income Tax	\$500.00	\$0.00	\$1,000.00	\$64.42	\$64.42	\$66.35	\$0.00	-100%	
Operating Supplies: Cleaning Supplies	\$9,200.00	\$10,612.85	\$13,500.00	\$4,239.94	\$3,264.00	\$3,361.92	\$0.00	-100%	
Operating Supplies: Motor Fuels	\$600.00	\$783.61	\$800.00	\$661.00	\$661.00	\$680.83	\$2,000.00	100%	Strip PD Squad for 1st Resp Use
Operating Supplies: Uniforms	\$1,000.00	\$1,563.11	\$1,000.00	\$680.41	\$5,437.50	\$5,600.63	\$0.00	-100%	
Repair and Maintenance Supplies: Tires	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%	
Repair and Maintenance Supplies: Tires	\$5,200.00	\$5,447.71	\$1,000.00	\$86.17	\$86.17	\$88.76	\$0.00	-100%	
Small Tools and Minor Equipment	\$1,965.00	\$1,965.00	\$2,000.00	\$2,552.54	\$1,965.00	\$2,023.95	\$0.00	-100%	
Professional Services: EDP, Software and Design	\$70.00	\$35.00	\$70.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%	
Professional Services: Inspections	\$8,000.00	\$8,925.77	\$9,000.00	\$2,088.60	\$2,088.60	\$2,151.26	\$0.00	-100%	
Repairs and Maintenance - Contractual (404)	\$0.00	\$0.00	\$0.00	\$37.61	\$28.95	\$28.95	\$0.00	-100%	
Miscellaneous	\$0.00	\$0.00	\$0.00	\$169.13	\$130.20	\$134.11	\$0.00	-100%	
Capital Outlay: Motor Vehicles (New Squad)	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%	
Wages and Salaries: Full-time Employees-Regular	\$9,965.00	\$94.89	\$1,000.00	\$19.32	\$14.87	\$15.32	\$0.00	-100%	
Employer Contributions for Retirement: PERA Contributions	\$1,600.00	\$22.47	\$175.00	\$4.52	\$3.48	\$3.58	\$0.00	-100%	



2022 Budget (As Revised 9-19-22)	2023 Actual	2023 Budget (As Revised 8- 3-23)	2023 Spent to Date (9/14/23)	Estimated 2023 Year End (X1.295%)	2023 Spent to Date (12/20/23)	Estimated 2023 Year End (X1.030%)	2024 Preliminary Budget	Percent Change from 2023	
<b>1001. General Fund</b>									
Employer Paid Insurance: Medicare	\$150.00	\$14.00	\$0.29	\$0.38	\$0.29	\$0.30	\$0.00	-100%	
Worker's Compensation: Insurance Premiums	\$500.00	\$50.00	\$0.00	\$0.00	\$1.07	\$1.10	\$0.00	-100%	
Employee Paid: Federal Income Tax	\$0.00	\$85.00	\$1.54	\$2.00	\$1.54	\$1.59	\$0.00	-100%	
Employee Paid: State Income Tax	\$0.00	\$4.45	\$0.68	\$0.88	\$0.68	\$0.70	\$0.00	-100%	
Small Tools and Minor Equipment	\$0.00	\$62.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%	
Professional Services: Instructors' Fees	\$0.00	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%	
Transportation: Travel Expense	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%	
<b>Police Stations and Buildings</b>									
Repair and Maintenance Supplies	\$0.00	\$0.00	\$78.25	\$101.65	\$78.25	\$80.60	\$0.00	100%	Savings: \$3k - Painting/Carpet
Repairs and Maintenance - Contractual: Machinery and Equip	\$0.00	\$0.00	\$155.00	\$201.35	\$155.00	\$159.65	\$0.00	100%	\$3k - Contractor Paint/Carpet
Capital Outlay - Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	\$4k - Desks/Office Chairs
<b>POLICE TOTAL</b>	<b>\$209,768.00</b>	<b>\$169,580.98</b>	<b>\$78,173.20</b>	<b>\$101,546.99</b>	<b>\$80,800.81</b>	<b>\$83,224.83</b>	<b>\$14,150.00</b>	<b>-92%</b>	
<b>1002. Administration - Support by Chief Gens</b>									
Wages and Salaries: Full-Time Employees-Regular	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Fremens pay	\$4,500.00	\$4,660.95	\$0.00	\$0.00	\$4,479.52	\$4,613.91	\$5,100.00	13%	Addl \$600 chief
Employer Contributions for Retirement: PERA Contributions	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Employer Contributions for Retirement: FICA Contributions	\$300.00	\$278.84	\$285.00	\$0.00	\$279.15	\$287.52	\$335.00	18%	
Employer Contributions for Retirement: Fire Pension Contribut	\$35,769.00	\$35,769.00	\$28,976.00	\$37,639.82	\$28,976.00	\$29,845.28	\$60,896.00	110%	Required contribution per auditor / +\$44k Addl
Fire Pension State Aid	\$11,000.00	\$23,770.08	\$12,255.00	\$0.00	\$15,565.36	\$16,032.32	\$15,550.00	27%	X2 in 2022
Supp. Fire State Aid	\$2,400.00	\$4,850.61	\$2,500.00	\$0.00	\$2,830.45	\$2,915.36	\$2,825.00	13%	X2 in 2022
Employer Paid Insurance: Medicare	\$75.00	\$85.20	\$70.00	\$0.00	\$65.29	\$67.25	\$80.00	14%	
Worker's Compensation: Insurance Premiums	\$350.00	\$300.80	\$330.00	\$0.16	\$320.38	\$329.99	\$350.00	6%	
Employee Paid: Federal Income Tax	\$30.00	\$23.17	\$25.00	\$0.00	\$12.54	\$12.92	\$30.00	20%	
Employee Paid: State Income Tax	\$15.00	\$13.32	\$15.00	\$0.00	\$10.30	\$10.61	\$20.00	33%	
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$50.00	\$40.99	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	
Professional Services: Legal Fees	\$50.00	\$0.00	\$364.00	\$472.84	\$0.00	\$374.92	\$300.00	500%	
Professional Services: Personnel Testing and Recruitment	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	Moved
Professional Services: Administrative (Grant Writing)	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0%	
Communications: Telephone	\$1,735.00	\$1,731.24	\$1,820.00	\$1,688.10	\$1,733.52	\$1,785.53	\$1,820.00	0%	
Insurance: Property	\$125.00	\$151.50	\$801.00	\$1,040.50	\$801.00	\$825.03	\$850.00	400%	
Miscellaneous: Dues and Subscriptions	\$575.00	\$575.00	\$475.00	\$617.03	\$475.00	\$489.25	\$575.00	0%	
<b>Fire Fighting</b>									
Fremens pay	\$9,500.00	\$1,866.65	\$11,000.00	\$0.00	\$6,299.19	\$6,488.17	\$11,000.00	0%	\$25/call
Employer Contributions for Retirement: FICA Contributions	\$700.00	\$577.44	\$700.00	\$0.00	\$392.29	\$404.06	\$715.00	2%	
Employer Paid Insurance: Medicare	\$200.00	\$135.09	\$165.00	\$0.00	\$91.74	\$94.49	\$165.00	0%	
Worker's Compensation: Insurance Premiums	\$400.00	\$428.69	\$450.00	\$0.30	\$659.67	\$679.46	\$700.00	56%	
Employee Paid: Federal Income Tax	\$150.00	\$78.16	\$100.00	\$0.00	\$15.67	\$16.14	\$100.00	0%	
Employee Paid: State Income Tax	\$75.00	\$48.90	\$60.00	\$0.00	\$12.88	\$13.27	\$55.00	-8%	
Operating Supplies: Motor Fuels	\$1,000.00	\$1,385.86	\$1,500.00	\$398.22	\$605.77	\$623.94	\$1,500.00	0%	
Operating Supplies: Shop Materials	\$100.00	\$333.95	\$400.00	\$58.10	\$58.10	\$59.84	\$400.00	0%	
Operating Supplies: Uniforms (Turnout Gear)	\$533.00	\$4,838.95	\$1,937.95	\$2,517.40	\$1,937.95	\$1,996.09	\$1,000.00	-75%	CIP - savings \$12k 4 turnout gear sets, 2 kee-Rescue-Suits +\$1k
Repair and Maintenance Supplies	\$4,000.00	\$408.75	\$4,000.00	\$99.17	\$76.34	\$78.63	\$4,000.00	0%	CIP - savings 2 Pagers, +\$2k
Small Tools and Minor Equipment	\$3,750.00	\$7,149.47	\$1,226.95	\$1,593.81	\$1,293.07	\$1,331.86	\$2,000.00	-90%	
Professional Services: Legal Fees	\$0.00	\$208.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0%	
Professional Services: Personnel Testing and Recruitment	\$1,000.00	\$350.00	\$500.00	\$50.66	\$38.00	\$40.17	\$500.00	0%	
Prof. Serv. - Inspections	\$0.00	\$39.15	\$40.00	\$0.00	\$0.00	\$0.00	\$45.00	13%	
Communications: Postage	\$290.00	\$273.00	\$290.00	\$409.19	\$315.00	\$324.45	\$325.00	12%	Active911
Transportation: Messenger Service	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	Moved to Fire Training
Insurance: Automotive	\$1,100.00	\$1,046.00	\$1,150.00	\$1,432.80	\$1,103.00	\$1,136.09	\$1,500.00	30%	
Repairs and Maintenance - Contractual (404)	\$8,000.00	\$9,271.30	\$8,000.00	\$3,248.87	\$4,220.28	\$3,632.68	\$8,000.00	0%	
Miscellaneous: Dues and Subscriptions	\$125.00	\$132.75	\$140.00	\$227.23	\$235.25	\$262.91	\$260.00	86%	Vehicle Plates
Sales and Use	\$20.00	\$12.00	\$20.00	\$181.86	\$140.00	\$144.20	\$150.00	650%	
Capital Outlay: Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	CIP - Brush-Rig
Capital Outlay: Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	CIP - Genesis Push/Pull Ram
Debt Service: Other Long-Term Obligation Principal	\$36,398.96	\$34,221.75	\$66,742.38	\$86,698.35	\$66,742.38	\$68,744.65	\$67,378.79	1%	Engines #1 and #2 and SCBAS Leases
Debt Service: Other Long-Term Obligation Interest	\$6,387.24	\$6,387.24	\$28,770.00	\$37,367.83	\$28,766.61	\$29,629.61	\$28,130.20	-2%	
Refunds and Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$2.00	\$2.06	\$0.00	100%	
<b>Fire Training</b>									
Fremens pay	\$4,350.00	\$4,043.88	\$4,300.00	\$0.00	\$3,766.65	\$3,879.65	\$4,500.00	5%	add \$200 safety officer
Employer Contributions for Retirement: FICA Contributions	\$280.00	\$329.90	\$270.00	\$0.00	\$234.69	\$241.73	\$300.00	11%	
Employer Paid Insurance: Medicare	\$65.00	\$59.14	\$65.00	\$0.00	\$54.90	\$56.55	\$70.00	8%	
Worker's Compensation: Insurance Premiums	\$350.00	\$279.33	\$325.00	\$0.19	\$290.43	\$299.14	\$325.00	0%	

	2022 Budget (As Revised 9-19-22)	2022 Actual	2023 Budget (As Revised 8- 3-23)	2023 Spent to Date (9/14/23)	Estimated 2023 Year End (X1.295%)	2023 Spent to Date (12/20/23)	Estimated 2023 Year End (X1.030%)	2024 Preliminary Budget	Percent Change from 2023
<b>100: General Fund</b>									
Employee Paid: Federal Income Tax	\$25.00	\$20.61	\$25.00	\$0.00	\$0.00	\$10.02	\$10.32	\$25.00	0%
Employee Paid: State Income Tax	\$12.00	\$14.43	\$15.00	\$0.00	\$0.00	\$8.23	\$8.48	\$18.00	20%
Professional Services: Instructors' Fees	\$6,000.00	\$3,450.00	\$6,000.00	\$1,950.00	\$2,533.05	\$4,550.00	\$4,686.50	\$7,500.00	25%
Transportation: Travel Expense	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	500%
<b>Fire Stations and Buildings</b>									
Wages and Salaries: Full-time Employees-Regular	\$600.00	\$1,335.57	\$1,400.00	\$1,217.55	\$1,581.60	\$2,078.50	\$2,140.86	\$2,000.00	43%
Wages and Salaries: Part-time Employees	\$0.00	\$0.00	\$0.00	\$14.88	\$19.33	\$14.88	\$15.33	\$0.00	100%
Employer Contributions for Retirement: PERA Contributions	\$60.00	\$112.63	\$125.00	\$113.23	\$147.09	\$190.35	\$196.06	\$150.00	20%
Employer Contributions for Retirement: FICA Contributions	\$45.00	\$93.16	\$100.00	\$85.23	\$110.71	\$144.76	\$149.10	\$140.00	40%
Employer Paid Insurance: Medicare	\$11.00	\$21.78	\$25.00	\$19.95	\$25.92	\$33.88	\$34.90	\$30.00	20%
Worker's Compensation: Insurance Premiums	\$50.00	\$88.82	\$95.00	\$0.05	\$0.06	\$138.02	\$142.16	\$170.00	79%
Employee Paid: Federal Income Tax	\$65.00	\$91.39	\$100.00	\$78.03	\$101.36	\$128.77	\$132.63	\$140.00	40%
Employee Paid: State Income Tax	\$35.00	\$60.51	\$65.00	\$58.37	\$77.12	\$100.20	\$103.21	\$90.00	36%
Operating Supplies: Cleaning Supplies	\$20.00	\$205.74	\$225.00	\$116.31	\$151.09	\$220.59	\$227.21	\$250.00	11%
Repair and Maintenance Supplies	\$1,000.00	\$0.00	\$1,000.00	\$295.71	\$384.13	\$1,171.95	\$1,207.11	\$1,200.00	20%
Small Tools and Minor Equipment	\$1,750.00	\$1,750.00	\$1,500.00	\$200.00	\$259.80	\$200.00	\$206.00	\$1,500.00	0%
Insurance: Property	\$1,300.00	\$1,972.00	\$2,200.00	\$3,678.00	\$4,777.72	\$3,678.00	\$3,788.34	\$4,000.00	82%
Utility Services: Electric Utilities	\$1,560.00	\$1,392.67	\$1,350.00	\$1,042.64	\$1,354.39	\$1,521.63	\$1,567.28	\$1,600.00	19%
Utility Services: Gas Utilities	\$2,560.00	\$2,945.84	\$3,400.00	\$2,248.60	\$2,920.93	\$2,248.60	\$2,316.06	\$2,000.00	-35%
Repairs and Maintenance - Contractual (404)	\$9,000.00	\$903.02	\$2,000.00	\$0.00	\$0.00	\$909.00	\$924.27	\$2,000.00	0%
Rentals: Towels/Rugs	\$720.00	\$596.02	\$630.00	\$381.11	\$495.06	\$568.43	\$585.48	\$625.00	-1%
Property Tax	\$15.00	\$25.00	\$25.00	\$15.00	\$25.00	\$25.00	\$25.00	\$25.00	0%
Capital Outlay: Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,350.00	100%
<b>FIRE TOTAL</b>	<b>\$161,608.20</b>	<b>\$163,678.42</b>	<b>\$226,646.00</b>	<b>\$148,771.41</b>	<b>\$193,254.06</b>	<b>\$191,574.91</b>	<b>\$197,322.16</b>	<b>\$265,312.99</b>	<b>17%</b>
<b>Building Inspections</b>									
Building Inspections Administration	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
Professional Services: Legal Fees	\$4,200.00	\$1,267.00	\$3,000.00	\$1,087.50	\$1,412.66	\$1,087.50	\$1,120.13	\$2,000.00	-33%
Professional Services: Inspections									
Rental Inspections	\$1,500.00	\$1,958.50	\$2,200.00	\$1,712.50	\$2,224.54	\$1,712.50	\$1,763.88	\$2,200.00	0%
<b>Emergency Management Expenses</b>									
Wages and Salaries: Full-time Employees-Regular	\$0.00	\$26.46	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30.00	0%
Wages and Salaries: Part-time Employees	\$480.00	\$480.00	\$480.00	\$360.00	\$467.64	\$480.00	\$494.40	\$480.00	0%
Employer Contributions for Retirement: PERA Contributions	\$0.00	\$2.53	\$3.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.00	0%
Employer Contributions for Retirement: FICA Contributions	\$30.00	\$31.75	\$32.00	\$23.32	\$28.99	\$29.76	\$30.65	\$32.00	0%
Employer Paid Insurance: Medicare	\$8.00	\$7.43	\$8.00	\$5.22	\$6.78	\$6.96	\$7.17	\$8.00	0%
Worker's Compensation: Insurance Premiums	\$35.00	\$34.07	\$35.00	\$0.02	\$0.03	\$34.48	\$35.51	\$40.00	14%
Employee Paid: Federal Income Tax	\$0.00	\$3.79	\$4.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4.00	0%
Employee Paid: State Income Tax	\$0.00	\$1.66	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.00	0%
Small Tools and Minor Equipment	\$0.00	\$511.96	\$550.00	\$0.00	\$0.00	\$0.00	\$0.00	\$550.00	0%
Traffic Engineering Expenditures									
Repair and Maintenance Supplies: Sign Repair: Materials	\$11,000.00	\$3,624.05	\$3,800.00	\$2,747.99	\$3,569.64	\$2,950.86	\$3,039.39	\$4,200.00	11%
Repairs and Maintenance - Contractual (404)	\$0.00	\$3,439.00	\$750.00	\$3,112.28	\$4,042.85	\$3,112.28	\$3,205.65	\$0.00	-100%
Capital Outlay: Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	100%
<b>BLDGE INSPECTIONS, CIVIL DEFENSE &amp; TRAFFIC TOTAL</b>	<b>\$17,753.00</b>	<b>\$11,388.24</b>	<b>\$11,394.00</b>	<b>\$9,047.83</b>	<b>\$11,753.13</b>	<b>\$9,414.34</b>	<b>\$9,696.77</b>	<b>\$25,049.00</b>	<b>120%</b>
<b>Other Projects - In Progress - Approved by Acting Chief/Commander</b>									
1st Resp. pay	\$16,000.00	\$15,085.68	\$16,000.00	\$1,337.45	\$1,737.35	\$18,517.45	\$19,072.97	\$19,000.00	19%
Employer Contributions for Retirement: FICA Contributions	\$1,100.00	\$970.30	\$1,025.00	\$1,668.01	\$218.24	\$1,233.17	\$1,270.17	\$1,240.00	21%
Employer Paid Insurance: Medicare	\$280.00	\$226.94	\$240.00	\$39.30	\$1.05	\$288.42	\$297.07	\$280.00	19%
Worker's Compensation: Insurance Premiums	\$875.00	\$790.39	\$850.00	\$0.42	\$0.55	\$1,179.30	\$1,214.68	\$1,200.00	41%
Employee Paid: Federal Income Tax	\$300.00	\$327.98	\$355.00	\$70.18	\$91.16	\$70.18	\$72.29	\$420.00	18%
Employee Paid: State Income Tax	\$250.00	\$236.34	\$260.00	\$172.32	\$223.84	\$172.32	\$177.49	\$200.00	-23%
Office Supplies: Accessories (glaplers, pencil sharpeners, etc.)	\$0.00	\$333.89	\$300.00	\$500.00	\$649.50	\$500.00	\$515.00	\$500.00	0%
Operating Supplies: Motor Fuels	\$200.00	\$496.00	\$1,500.00	\$637.00	\$827.46	\$637.00	\$656.11	\$1,500.00	0%
Operating Supplies: Uniforms	\$500.00	\$523.25	\$2,000.00	\$557.80	\$724.58	\$570.81	\$587.93	\$2,000.00	0%
Operating Supplies: 1st Resp. Supplies	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
Repair and Maintenance Supplies	\$25,200.00	\$12,371.81	\$100.00	\$60.00	\$77.94	\$60.00	\$61.80	\$1,150.00	-92%
Small Tools and Minor Equipment	\$100.00	\$180.00	\$100.00	\$0.00	\$0.00	\$949.00	\$977.47	\$1,000.00	900%
Professional Services: Legal Fees	\$350.00	\$350.00	\$350.00	\$90.00	\$116.91	\$220.00	\$226.60	\$350.00	0%
Professional Services: Personnel Testing and Recruitment	\$3,000.00	\$760.00	\$3,000.00	\$700.00	\$909.30	\$2,200.00	\$2,266.00	\$3,000.00	0%
Professional Services: Instructors' Fees	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
Professional Services: Administrative (Grant Writing)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.00	100%
Communications: Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.12	\$17.63	\$15.00	0%

24: \$5650 from savings for Generator&Install

Siren paid by Emily Fire Relief

Tornado Siren Batteries \$550/ Striping City Hall CIP-Elec.Speed Signs

Increase for higher price/gal Combined with 1st Resp. Supplies CIP-1 Radio + \$1150 Training/Refreshers/New members



2022 Budget (As Revised 9-19-22)	2023 Budget (As Revised 3-23)	2023 Spent to Date (9/14/23)	Estimated 2023 Year End (X1.299%)	2023 Spent to Date (12/20/23)	Estimated 2023 Year End (X1.030%)	2024 Preliminary Budget	Percent Change From 2023
100: General Fund							
Communications: Messenger Service	\$126.00	\$135.00	\$0.00	\$135.00	\$139.05	\$135.00	0%
Transportation: Travel Expense	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$500.00	67%
Insurance: Auto	\$300.00	\$274.00	\$489.00	\$375.41	\$297.67	\$300.00	0%
Repairs and Maintenance - Contractual (404)	\$1,000.00	\$929.00	\$868.93	\$1,128.74	\$895.00	\$1,000.00	0%
Miscellaneous: Dues and Subscriptions	\$75.00	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	0%
Sales and Use	\$5.00	\$5.00	\$0.00	\$0.00	\$0.00	\$5.00	0%
Refunds and Reimbursements	\$500.00	\$231.79	\$350.00	\$0.00	\$0.00	\$0.00	-100%
<b>1ST RESPONSE TOTAL</b>	<b>\$52,961.00</b>	<b>\$3,097.80</b>	<b>\$42,750.64</b>	<b>\$7,230.64</b>	<b>\$28,823.11</b>	<b>\$4,675.00</b>	<b>-19%</b>
<b>PUBLIC WORKS</b>							
<b>Highways, Streets and Roadways</b>							
Wages and Salaries: Full-time Employees-Regular	\$42,500.00	\$33,325.29	\$35,000.00	\$40,392.53	\$43,652.01	\$45,000.00	29%
Wages and Salaries: Part-time Employees	\$3,000.00	\$794.68	\$2,700.00	\$714.76	\$792.05	\$2,000.00	-26%
Employer Contributions for Retirement: PERA Contributions	\$3,000.00	\$2,216.27	\$2,450.00	\$2,183.43	\$3,153.29	\$3,400.00	39%
Employer Contributions for Retirement: FICA Contributions	\$2,600.00	\$1,899.47	\$2,075.00	\$2,274.51	\$2,490.77	\$3,060.00	47%
Employer Paid Insurance: Health	\$25,000.00	\$21,290.00	\$26,000.00	\$26,155.37	\$26,885.00	\$28,140.00	8%
Employer Paid Insurance: Life	\$153.00	\$143.65	\$95.20	\$123.66	\$119.00	\$145.00	0%
Employer Paid Insurance: Medicare	\$600.00	\$444.17	\$490.00	\$531.86	\$582.49	\$710.00	45%
Unemployment Compensation: Benefit Payments	\$5,500.00	\$4,402.14	\$9,000.00	\$4,326.97	\$3,331.00	\$8,000.00	-11%
Worker's Compensation: Insurance Premiums	\$3,000.00	\$2,291.26	\$2,600.00	\$1,58	\$3,121.14	\$3,300.00	27%
Worker's Compensation: Benefit Payments	\$500.00	\$0.00	\$500.00	\$649.50	\$1,000.00	\$500.00	0%
Employee Paid: Federal Income Tax	\$5,000.00	\$1,788.51	\$1,960.00	\$1,920.58	\$2,125.55	\$2,450.00	25%
Employee Paid: State Income Tax	\$2,250.00	\$1,295.52	\$1,435.00	\$1,540.83	\$1,686.98	\$1,800.00	25%
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$50.00	\$81.53	\$100.00	\$80.67	\$62.10	\$100.00	0%
Operating Supplies	\$0.00	\$13.16	\$150.00	\$233.43	\$298.41	\$325.00	117%
Operating Supplies: Motor Fuels	\$100.00	\$172.44	\$500.00	\$62.35	\$129.96	\$250.00	-50%
Operating Supplies (Shop Materials)	\$3,350.00	\$3,783.01	\$4,000.00	\$3,011.22	\$2,833.44	\$4,100.00	0%
Operating Supplies: Uniforms	\$1,000.00	\$478.98	\$1,100.00	\$478.03	\$368.00	\$1,100.00	0%
Repair and Maintenance Supplies	\$2,000.00	\$370.66	\$2,000.00	\$248.65	\$1,049.16	\$1,080.63	0%
Small Tools and Minor Equipment	\$1,000.00	\$1,677.59	\$4,500.00	\$4,767.43	\$5,030.70	\$5,000.00	-3%
Professional Services: Legal Fees	\$500.00	\$2,370.88	\$2,000.00	\$67.55	\$52.00	\$500.00	-75%
Professional Services: Personnel Testing and Recruitment	\$600.00	\$754.00	\$600.00	\$363.72	\$455.00	\$600.00	0%
Professional Services: Instructors' Fees	\$200.00	\$100.00	\$200.00	\$51.96	\$100.00	\$200.00	0%
Professional Services: EDP, Software and Design	\$0.00	\$0.00	\$0.00	\$0.00	\$32.20	\$35.00	100%
Communications: Telephone	\$3,700.00	\$3,191.22	\$3,250.00	\$1,785.19	\$2,444.68	\$2,600.00	-20%
Advertising: Employment	\$180.00	\$0.00	\$250.00	\$162.95	\$167.84	\$250.00	0%
Printing and Binding: General Notices and Public Information	\$100.00	\$22.20	\$100.00	\$0.00	\$0.00	\$0.00	-100%
Insurance: General Liability	\$525.00	\$917.40	\$980.00	\$700.42	\$553.38	\$600.00	-39%
Insurance: Property	\$4,250.00	\$1,883.00	\$3,200.00	\$4,666.01	\$3,592.00	\$3,700.00	16%
Utility Services: Electric Utilities	\$2,850.00	\$2,432.49	\$2,500.00	\$1,745.37	\$2,267.24	\$2,577.50	4%
Utility Services: Gas Utilities	\$8,210.00	\$6,366.18	\$8,500.00	\$6,489.57	\$8,429.95	\$6,684.26	-41%
Repairs and Maintenance - Contractual (404)	\$2,500.00	\$405.00	\$2,500.00	\$310.00	\$668.00	\$2,500.00	0%
Rentals: Machinery and Equipment	\$390.00	\$406.32	\$425.00	\$371.35	\$434.70	\$460.00	8%
Property Tax	\$15.00	\$50.00	\$50.00	\$64.95	\$51.50	\$50.00	0%
Capital Outlay: Buildings and Structures	\$17,500.00	\$0.00	\$17,500.00	\$25,330.50	\$20,085.00	\$0.00	-100%
Capital Outlay: Other Equipment	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
<b>MAINTENANCE SHOP TOTAL</b>	<b>\$144,623.00</b>	<b>\$96,796.67</b>	<b>\$138,760.00</b>	<b>\$135,644.36</b>	<b>\$135,733.78</b>	<b>\$128,375.00</b>	<b>-7%</b>
<b>Professional Services</b>							
Wages and Salaries: Full-time Employees-Regular	\$34,000.00	\$41,380.30	\$40,500.00	\$40,814.67	\$40,456.11	\$45,000.00	11%
Wages and Salaries: Part-time Employees	\$7,200.00	\$5,247.37	\$9,600.00	\$6,389.57	\$7,341.33	\$10,000.00	4%
Employer Contributions for Retirement: PERA Contributions	\$3,200.00	\$3,422.37	\$3,725.00	\$3,059.84	\$3,858.65	\$4,460.00	20%
Employer Contributions for Retirement: FICA Contributions	\$2,900.00	\$3,250.84	\$3,460.00	\$3,242.63	\$3,778.82	\$3,575.00	3%
Employer Paid Insurance: Medicare	\$700.00	\$760.24	\$905.00	\$758.37	\$766.80	\$825.00	2%
Worker's Compensation: Insurance Premiums	\$2,500.00	\$3,063.42	\$3,000.00	\$1.64	\$3,234.14	\$3,629.86	13%
Employee Paid: Federal Income Tax	\$4,300.00	\$3,022.40	\$3,110.00	\$2,232.51	\$2,819.71	\$3,300.00	6%
Employee Paid: State Income Tax	\$2,200.00	\$2,264.25	\$2,405.00	\$2,180.66	\$2,176.88	\$2,500.00	14%
Repair and Maintenance Supplies: Street Maintenance Material	\$1,000.00	\$5,827.49	\$6,000.00	\$1,873.96	\$1,824.87	\$8,000.00	33%
Repair and Maintenance Supplies: Landscaping Materials	\$0.00	\$27.98	\$50.00	\$0.00	\$0.00	\$600.00	1100%
Small Tools and Minor Equipment	\$500.00	\$679.99	\$1,000.00	\$740.43	\$570.00	\$1,000.00	0%
Professional Services: Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	100%
Professional Services: Legal Fees	\$1,300.00	\$0.00	\$3,000.00	\$462.44	\$616.00	\$1,000.00	-67%
Professional Services: Administrative	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Transportation: Travel Expense	\$100.00	\$126.00	\$135.00	\$0.00	\$0.00	\$135.00	0%

Union wage increase \$60/hour

Active911

LMC billed 2021 in 2022

2 seasonal 4 days/week/\$17/hr

Consolidated

Higher price/gallon

\$300/employee + \$500 for Emily jackets/t-shirts

23 \$1,949/24 \$1,399

Water Dispenser

2 seasonal 4 days/week/\$17/hr

24 Crack Sealing

2024: Addl Feasibility Study work/2025: \$150k ext rd improv proj

2025: Ehlers fees for rd proj bonding are included in bond and settled when bonds close.

2022 Budget (As Revised 9-19-22)	2022 Actual	2023 Budget (As Revised 8- 3-23)	2023 Spent to Date (9/14/23)	Estimated 2023 Year End (X1.295%)	2023 Spent to Date (12/20/23)	Estimated 2023 Year End (X1.030%)	2024 Preliminary Budget	Percent Change From 2023	
100: General Fund									
Printing and Binding: Legal Notices Publishing	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	-17%	
Printing and Binding: General Notices and Public Information	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00	0%	
Repairs and Maintenance - Contractual (404)	\$0.00	\$3,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Rentals: Machinery and Equipment	\$1,360.00	\$1,339.00	\$1,442.00	\$1,873.16	\$1,442.00	\$1,485.26	\$2,000.00	0%	Rental of Street Sweeper
Property Tax	\$15.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%	
Unpaved Streets	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	150%	Mine Tailings
Repair and Maintenance Supplies: Street Maintenance Material	\$13,500.00	\$10,403.92	\$44,316.00	\$57,566.48	\$44,316.00	\$45,645.48	\$15,750.00	-6%	\$15K Magnesium Chloride, 50 Lakes - Buchite Rd \$750/2023 \$33K Class
Ice and Snow Removal	\$4,500.00	\$4,117.06	\$0.00	\$0.00	\$1,840.00	\$1,895.20	\$5,000.00	11%	Salt Sand
Repair and Maintenance Supplies: Street Maintenance Material	\$79,945.00	\$69,311.81	\$94,509.50	\$122,767.58	\$114,631.31	\$118,276.25	\$117,945.00	-12%	
<b>ROAD AND BRIDGE</b>									
Operating Supplies: Motor Fuels	\$9,000.00	\$14,974.98	\$16,000.00	\$13,950.56	\$13,499.84	\$13,904.84	\$16,000.00	0%	
Operating Supplies (Lubricants and Additives)	\$0.00	\$1,041.33	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%	Moved to Repair & Maint Supp
Repair and Maintenance Supplies	\$11,500.00	\$7,455.87	\$11,500.00	\$6,353.25	\$7,235.61	\$7,452.68	\$12,000.00	4%	
Repair and Maintenance Supplies: Tires	\$2,000.00	\$2,162.63	\$3,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	33%	
Small Tools and Minor Equipment	\$100.00	\$2,451.51	\$1,000.00	\$4,640.83	\$3,671.33	\$3,781.47	\$4,000.00	300%	22 Grapple
Prof. Serv. - Inspections	\$300.00	\$225.00	\$300.00	\$0.00	\$0.00	\$0.00	\$400.00	33%	
Insurance: Property	\$0.00	\$0.00	\$0.00	\$845.65	\$651.00	\$670.53	\$725.00	100%	
Insurance: Automobile	\$1,475.00	\$1,464.00	\$2,083.00	\$2,705.82	\$2,083.00	\$2,145.49	\$2,100.00	35%	
Repairs and Maintenance - Contractual (404)	\$6,000.00	\$4,950.13	\$10,000.00	\$8,130.80	\$8,130.80	\$8,374.72	\$10,000.00	0%	Vehicle Plates
Miscellaneous: Dues and Subscriptions	\$400.00	\$71.50	\$200.00	\$92.88	\$71.50	\$73.65	\$100.00	-50%	CIP - Save Grader/Purchase Backhoe Tractor
Miscellaneous: Dues and Subscriptions	\$35,000.00	\$34,591.60	\$117,320.21	\$129,939.14	\$100,240.66	\$103,247.88	\$174,069.11	48%	
Capital Outlay: Motor Vehicles (Pickup Truck)	\$9,700.00	\$9,684.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Refunds and Reimbursements	\$0.00	\$87.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
<b>Bridges, Viaducts and Grade Separations</b>									
Repair and Maintenance Supplies	\$50.00	\$0.00	\$0.00	\$0.00	\$1,183.90	\$1,219.42	\$50.00	0%	
Repair and Maintenance Supplies: Sign Repair Materials	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	0%	Engineering fees for Roosevelt Bridge Replacement
Professional Services: Engineering Fees	\$0.00	\$0.00	\$4,350.00	\$5,650.65	\$7,165.62	\$7,380.59	\$60,000.00	100%	Emily Dam
Professional Services: Legal Fees	\$500.00	\$1,841.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	23: Emily Dam Leak Repair/24: Roosevelt Wingwalls
Repairs and Maintenance - Contractual (404)	\$5,000.00	\$0.00	\$20,000.00	\$0.00	\$11,383.80	\$11,725.31	\$6,000.00	-70%	CIP-RooseveltDrBridgeReplact,SShoreDrFascla,
Cap. Out: Investment	\$29,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,000.00	100%	
<b>ROAD AND BRIDGE</b>									
Street Lighting	\$110,275.00	\$81,001.26	\$182,370.21	\$174,740.69	\$155,317.06	\$159,976.57	\$318,694.11	75%	
Utility Services: Electric Utilities	\$3,730.00	\$3,640.60	\$3,500.00	\$3,098.76	\$3,549.50	\$3,655.99	\$3,700.00	6%	
<b>STREET LIGHTING</b>									
<b>SANITATION</b>									
Wages and Salaries: Full-time Employees-Regular	\$4,800.00	\$7,123.91	\$5,000.00	\$5,644.95	\$5,519.45	\$5,685.03	\$5,600.00	12%	2 seasonal 4 days/week/\$17/hr
Wages and Salaries: Part-time Employees	\$200.00	\$0.00	\$270.00	\$111.87	\$115.36	\$118.82	\$300.00	11%	
Employer Contributions for Retirement: PEBA Contributions	\$475.00	\$627.66	\$450.00	\$525.58	\$508.70	\$523.96	\$420.00	-7%	
Employer Contributions for Retirement: FICA Contributions	\$380.00	\$499.35	\$365.00	\$418.67	\$404.44	\$416.57	\$400.00	10%	
Employer Paid Insurance: Medicare	\$90.00	\$118.98	\$85.00	\$97.93	\$94.61	\$97.45	\$90.00	6%	
Worker's Compensation: Insurance Premiums	\$325.00	\$478.21	\$300.00	\$344.00	\$309.79	\$322.08	\$300.00	0%	
Employee Paid: Federal Income Tax	\$620.00	\$506.37	\$370.00	\$405.44	\$369.57	\$380.66	\$420.00	14%	
Employee Paid: State Income Tax	\$300.00	\$352.85	\$255.00	\$283.18	\$271.91	\$280.07	\$300.00	18%	
Operating Supplies: Motor Fuels	\$0.00	\$277.73	\$500.00	\$180.29	\$172.23	\$177.40	\$500.00	0%	
Operating Supplies: Shop Materials	\$0.00	\$36.78	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0%	
Repair and Maintenance Supplies: Equipment Parts	\$0.00	\$25.00	\$100.00	\$169.12	\$130.19	\$134.10	\$150.00	50%	
Small Tools and Minor Equipment	\$0.00	\$119.68	\$0.00	\$237.50	\$182.83	\$188.31	\$200.00	100%	
Prof. Serv: Laboratory	\$0.00	\$74.00	\$75.00	\$0.00	\$78.90	\$81.27	\$80.00	7%	Compost Testing
Communications: Postage	\$0.00	\$9.85	\$15.00	\$0.00	\$10.75	\$11.07	\$15.00	0%	Postage for Compost Testing
Insurance: Worker's Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	100%	
Utility Services: Refuse Disposal	\$3,600.00	\$3,285.20	\$8,700.00	\$4,300.66	\$7,400.36	\$7,622.37	\$4,400.00	-49%	2023 Clean Up Day \$4200, WasteMent Higher monthly charges
Miscellaneous: Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$257.50	\$0.00	100%	
<b>SANITATION TOTAL</b>									
<b>CULTURE AND RECREATION</b>									
Miscellaneous: Donations to Civic Organizations (Bands, etc.)	\$100.00	\$100.00	\$100.00	\$129.90	\$100.00	\$103.00	\$100.00	0%	
Recreation - Library	\$1,800.00	\$1,750.00	\$3,000.00	\$3,580.16	\$2,660.87	\$2,740.70	\$3,000.00	0%	Board raised to \$250/mo
Wages and Salaries: Part-time Employees	\$115.00	\$108.50	\$190.00	\$153.02	\$164.30	\$169.23	\$195.00	3%	
Employer Contributions for Retirement: FICA Contributions	\$28.00	\$23.25	\$45.00	\$35.84	\$38.48	\$39.63	\$45.00	0%	

2022 Budget (As Revised 9-19-22)	2023 Budget (As Revised 3-23)	2023 Spent to Date (9/14/23)	Estimated 2023 Year End (X1.299%)	2023 Spent to Date (12/20/23)	Estimated 2023 Year End (X1.030%)	2024 Preliminary Budget	Percent Change from 2023
100: General Fund							
Worker's Compensation: Insurance Premiums	\$60.00	\$113.91	\$0.06	\$0.08	\$185.32	\$200.00	74%
Employee Paid: Federal Income Tax	\$0.00	\$0.00	\$140.00	\$181.86	\$200.00	\$215.00	100%
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$325.00	\$341.04	\$99.46	\$129.20	\$147.53	\$450.00	0%
Repair and Maintenance Supplies	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	0%
Small Tools and Minor Equipment	\$1,150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,150.00	0%
Professional Services: Legal Fees	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	0%
Printing and Binding: General Notices and Public Information	\$80.00	\$0.00	\$44.00	\$57.16	\$45.32	\$200.00	0%
Miscellaneous: Dues and Subscriptions	\$0.00	\$0.00	\$52.00	\$67.55	\$53.56	\$60.00	100%
Sales and Use	\$25.00	\$25.00	\$0.00	\$0.00	\$0.00	\$25.00	0%
<b>CULTURE AND RECREATION TOTAL</b>	<b>\$4,503.00</b>	<b>\$2,436.70</b>	<b>\$2,551.78</b>	<b>\$3,314.76</b>	<b>\$3,700.28</b>	<b>\$6,140.00</b>	6%
Wages and Salaries: Full-time Employees-Regular	\$4,000.00	\$3,094.99	\$3,024.67	\$3,929.05	\$3,840.94	\$4,700.00	2%
Wages and Salaries: Part-time Employees	\$4,800.00	\$4,239.47	\$4,227.60	\$5,478.66	\$5,278.95	\$7,020.00	10%
Park Commission Pay	\$1,000.00	\$1,005.00	\$275.64	\$318.26	\$245.00	\$1,000.00	0%
Employer Contributions for Retirement: PERA Contributions	\$375.00	\$255.43	\$340.00	\$354.16	\$345.60	\$320.00	-6%
Employer Contributions for Retirement: FICA Contributions	\$600.00	\$507.55	\$902.30	\$652.49	\$617.24	\$800.00	2%
Employer Paid Insurance: Medicare	\$150.00	\$138.70	\$117.47	\$152.59	\$144.32	\$185.00	0%
Worker's Compensation: Insurance Premiums	\$550.00	\$501.28	\$0.27	\$0.35	\$661.15	\$700.00	27%
Employee Paid: Federal Income Tax	\$425.00	\$386.34	\$314.42	\$408.43	\$376.31	\$635.00	6%
Employee Paid: State Income Tax	\$700.00	\$0.00	\$275.22	\$357.51	\$346.06	\$550.00	6%
Operating Supplies: Cleaning Supplies	\$0.00	\$0.00	\$29.74	\$38.63	\$29.74	\$50.00	100%
Operating Supplies: Motor Fuels	\$0.00	\$277.74	\$138.81	\$180.31	\$172.26	\$500.00	0%
Operating Supplies: Shop Materials	\$0.00	\$26.76	\$18.21	\$23.65	\$21.29	\$50.00	0%
Operating Supplies (Chemicals and Chemical Products)	\$250.00	\$52.90	\$48.33	\$62.78	\$48.33	\$700.00	180%
Repair and Maintenance Supplies	\$1,000.00	\$735.33	\$750.80	\$975.29	\$1,009.40	\$1,100.00	10%
Repair and Maintenance: Landscaping Materials	\$2,000.00	\$27.59	\$153.86	\$195.86	\$306.27	\$2,000.00	0%
Small Tools and Minor Equipment	\$800.00	\$1,048.80	\$283.69	\$368.51	\$283.69	\$900.00	0%
Professional Services: Legal Fees	\$200.00	\$150.00	\$0.00	\$0.00	\$0.00	\$200.00	0%
Professional Services: Administrative	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
Professional Services: Grant Writing	\$2,700.00	\$1,194.00	\$1,725.00	\$2,240.78	\$1,725.00	\$1,900.00	43%
Insurance: Property	\$340.00	\$588.69	\$480.72	\$559.51	\$626.25	\$640.00	14%
Utility Services: Electric Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%
Repairs and Maintenance - Contractual: Improvements Other: T	\$300.00	\$7,083.39	\$4,749.50	\$6,169.60	\$7,315.42	\$500.00	100%
Repairs and Maintenance - Contractual (404)	\$1,575.00	\$2,180.00	\$0.00	\$0.00	\$2,222.74	\$2,000.00	5%
Rentals: Other Equipment	\$79,132.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
Capital Outlay: Buildings and Structures	\$850.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
Capital Outlay: Improvements Other Than Buildings	\$31,103.22	\$21,971.35	\$17,298.25	\$22,470.43	\$26,387.38	\$26,650.00	9%
<b>PARKS TOTAL</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$1,299.00</b>	<b>\$1,030.00</b>	<b>\$1,000.00</b>	0%
<b>CONSERVATION OF NATURAL RESOURCES</b>							
Water Resources	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
Professional Services: Administrative	\$14,500.00	\$11,166.83	\$6,423.00	\$8,343.48	\$11,256.00	\$17,715.00	19%
Emily Waters	\$15,750.00	\$12,166.83	\$7,423.00	\$9,642.48	\$12,296.00	\$16,465.00	17%
Misc: Lakes/Rivers Prot.	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	0%
<b>ECONOMIC DEVELOPMENT AND ASSISTANCE</b>							
Wages and Salaries: Full-time Employees-Regular	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	0%
EDA Commission Pay	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.00	-25%
Employer Contributions for Retirement: PERA Contributions	\$60.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	0%
Employer Contributions for Retirement: FICA Contributions	\$15.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12.00	0%
Employer Paid Insurance: Medicare	\$30.00	\$0.42	\$0.00	\$0.00	\$0.00	\$20.00	0%
Worker's Compensation: Insurance Premiums	\$12.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13.00	0%
Employee Paid: Federal Income Tax	\$14.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14.00	0%
Employee Paid: State Income Tax	\$450.00	\$450.00	\$0.00	\$0.00	\$463.50	\$450.00	0%
Miscellaneous: Donations to Civic Organizations (Bands, etc.)	\$1,306.00	\$450.42	\$1,279.00	\$0.00	\$450.00	\$1,274.00	0%
<b>MISCELLANEOUS EXPENDITURES</b>							
Food Shelf	\$250.00	\$250.00	\$250.00	\$24.75	\$250.00	\$250.00	0%
Miscellaneous: Donations to Civic Organizations (Bands, etc.)	\$250.00	\$250.00	\$250.00	\$324.75	\$250.00	\$250.00	0%
<b>FOOD SHELF</b>	<b>\$7,150.00</b>	<b>\$5,802.22</b>	<b>\$3,204.23</b>	<b>\$4,162.29</b>	<b>\$4,531.06</b>	<b>\$6,300.00</b>	-14%
<b>Cemetery</b>	<b>\$3,000.00</b>	<b>\$2,716.39</b>	<b>\$1,951.63</b>	<b>\$2,535.17</b>	<b>\$2,217.04</b>	<b>\$5,250.00</b>	9%
Wages and Salaries: Part-time Employees	\$3,000.00	\$2,716.39	\$1,951.63	\$2,535.17	\$2,217.04	\$5,250.00	9%

Union wage increase \$.60/hour

2 seasonal 4 days/week/\$17/hr

Remainder in Cemetery

CIP - Manual scoreboard from savings \$1k

Certified Arborist assessment of vandalized tree

LMC billed 2021 in 2022

Portable toilets 5 mos \$105/mo

Dugouts roof repair \$5,000 Savings

Wetland Const'n Act - CWC annual flat fee

\* \$2,715 remaining in 2023- Added to \$14,500

Initiative Foundation request

2 seasonal 4 days/week/\$17/hr



	2022 Budget (As Revised 9-19-22)	2023 Budget (As Revised 3-23)	2023 Spent to Date (9/14/23)	Estimated 2023 Year End (X1.295%)	2023 Spent to Date (12/20/23)	Estimated 2023 Year End (X1.030%)	2024 Preliminary Budget	Percent Change From 2023	
100- General Fund									
Employer Contributions for Retirement: PERA Contributions	\$725.00	\$424.05	\$973.61	\$485.32	\$492.96	\$507.75	\$500.00	-32%	
Employer Contributions for Retirement: FICA Contributions	\$800.00	\$881.86	\$947.19	\$451.00	\$456.92	\$470.63	\$780.00	-9%	
Employer Paid Insurance: Medicare	\$200.00	\$136.05	\$81.22	\$105.50	\$106.88	\$110.09	\$180.00	-10%	Union wage increase \$ .60/hour
Worker's Compensation: Insurance Premiums	\$580.00	\$513.93	\$0.27	\$0.35	\$506.30	\$521.49	\$550.00	0%	
Employee Paid: Federal Income Tax	\$950.00	\$549.07	\$269.47	\$350.04	\$363.41	\$374.31	\$780.00	1%	
Employee Paid: State Income Tax	\$550.00	\$406.26	\$211.56	\$274.82	\$284.16	\$292.68	\$580.00	-3%	
Operating Supplies: Motor Fuels	\$0.00	\$277.73	\$154.20	\$200.31	\$187.64	\$193.27	\$500.00	0%	
Operating Supplies: Chemicals and Chemical Products	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%	Moved to Repair & Maint Supp
Repair and Maintenance Supplies	\$600.00	\$187.78	\$722.86	\$939.00	\$1,535.22	\$1,581.28	\$1,600.00	167%	
Repair and Maintenance Supplies: Landscaping Materials	\$550.00	\$101.96	\$278.08	\$361.23	\$698.00	\$718.94	\$1,000.00	82%	
Small Tools and Minor Equipment	\$100.00	\$0.00	\$0.00	\$0.00	\$310.47	\$319.78	\$350.00	250%	
Professional Services: EDP, Software and Design	\$195.00	\$295.00	\$295.00	\$383.21	\$295.00	\$303.85	\$295.00	0%	Annual program support
Communications: Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$3.18	\$3.28	\$0.00	100%	
Insurance: Property	\$325.00	\$172.00	\$182.00	\$236.42	\$182.00	\$187.46	\$210.00	5%	
Utility Services: Electric Utilities	\$645.00	\$430.83	\$291.36	\$378.48	\$436.84	\$449.95	\$450.00	8%	1 meter
Repairs and Maintenance - Contractual (404)	\$150.00	\$0.00	\$0.00	\$0.00	\$217.42	\$223.94	\$300.00	100%	Stump grinding
Miscellaneous: Dues and Subscriptions	\$0.00	\$75.00	\$75.00	\$97.43	\$75.00	\$77.25	\$75.00	0%	
Capital Outlay: Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Refunds and Reimbursements	\$0.00	\$15.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
CEMETERY	\$17,420.00	\$12,566.55	\$8,437.88	\$10,560.55	\$12,899.50	\$13,286.49	\$19,900.00	3%	CIP - Benches/Flagpoles/Markers New Cemetery - Use Savings
Unrealized Investment Loss									
Investments Purchased	\$6,500.00	\$5,274.64	\$1,410.45	\$1,832.17	\$1,410.45	\$1,452.76	\$6,000.00	-8%	
Purchase of Investments	\$1,000.00	\$1,556.34	\$513.40	\$666.91	\$787.09	\$810.70	\$1,000.00	-38%	Ehlers' Investment Advisor
Professional Services: Management Fees	\$200,000.00	\$465,199.89	\$4,666.56	\$6,061.86	\$21,444.83	\$22,088.17	\$50,000.00	-80%	
Investments Purchased									
Transfers to Governmental Fund	\$0.00	\$485.29	\$0.00	\$0.00	\$15,142.08	\$15,596.34	\$0.00	100%	
Interfund Transfers	\$207,500.00	\$472,516.16	\$6,590.41	\$8,560.94	\$38,784.45	\$39,947.98	\$57,000.00	-78%	
INVESTMENTS/TRANSFERS	\$0.00	\$485.29	\$0.00	\$0.00	\$15,142.08	\$15,596.34	\$0.00	100%	
DISBURSEMENTS TOTAL	\$1,466,324.00	\$1,553,146.81	\$867,493.91	\$1,126,874.59	\$1,177,814.32	\$1,213,148.75	\$1,473,937.10	-10%	
CONTINGENCIES/EMERGENCIES 10%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
ADDITIONS TO LEVY									
303 - 2012 CIP City Hall	\$52,000.00	\$64,500.00					\$46,908.75		Ehlers' Planned Levy
304 - 2014 Road Improvements	\$38,000.00	\$33,000.00					\$30,000.00		Additional \$14,022.89 from plan
602 - 2013 Refunding of Sewer Revenue	\$69,000.00	\$60,491.63					\$86,412.50		Additional \$22,025.37 from plan
	\$159,000.00	\$157,991.63					\$163,321.25		
TOTAL 2024 PRELIMINARY BUDGET	\$1,625,324.00	\$1,793,789.84					\$1,637,258.35	-8.73%	

TOTAL RECEIPTS

\$1,780,735.58 Total Receipts

602: SEWER ENTERPRISE FUND		2022 Budget	2022 Actual	2023 Budget	2023 Received To Date (9.14.23)	Estimated 2023 Year End (X 1.299)	2023 Received To Date (12.20.23)	Estimated 2023 Year End (X 1.030)	2024 Preliminary Budget	Percent Change from 2023
<b>RECEIPTS</b>										
<b>Taxes</b>										
Current Ad Valorem Taxes	\$69,000.00	\$66,313.00	\$60,491.63	\$35,280.89	\$45,829.88	\$58,507.54	\$60,262.77	\$86,412.50	43%	Planned Levy Addition
Delinquent Ad Valorem Taxes	\$125.00	\$1,491.03	\$1,500.00	\$459.37	\$596.72	\$728.74	\$750.60	\$800.00	-47%	
Mobile Home Tax	\$0.00	\$0.68	\$0.50	\$1.36	\$1.77	\$1.78	\$1.83	\$2.00	300%	
Fiscal Disparities	\$175.00	\$342.93	\$200.00	\$166.65	\$216.48	\$77.60	\$79.93	\$80.00	-60%	Decreasing in 2023
Severed Mineral Tax	\$15.00	\$14.92	\$15.00	\$11.95	\$15.52	\$11.95	\$12.31	\$12.00	-20%	
Penalties and Interest on Ad Valorem Taxes	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Principal on Special Assessments	\$2,670.00	\$4,081.24	\$2,860.00	\$2,039.66	\$2,649.52	\$3,477.14	\$3,581.45	\$3,750.00	31%	
Penalties and Interest on Special Assessme	\$90.00	\$570.14	\$350.00	\$60.48	\$78.56	\$94.02	\$96.84	\$225.00	-36%	
<b>Licenses &amp; Permits</b>										
Licenses & Permits	\$0.00	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00	\$128.75	\$125.00	100%	
Public Utilities	\$125.00	\$0.00	\$125.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125.00	0%	
<b>Intergovernmental Revenues</b>										
Homestead and Agricultural Credit Aid (HAI	\$130.00	\$2,957.09	\$1,550.00	\$1,582.22	\$2,055.30	\$1,582.22	\$1,629.69	\$2,250.00	45%	
<b>Miscellaneous Revenues</b>										
Interest Earning	\$245.00	\$490.45	\$450.00	\$447.47	\$581.26	\$565.24	\$582.20	\$570.00	27%	
Refunds	\$0.00	\$0.00	\$0.00	\$4.00	\$5.20	\$4.00	\$4.12	\$0.00	100%	
<b>Sewer Charges</b>										
Rate Class I	\$73,100.00	\$77,557.05	\$79,000.00	\$55,680.72	\$72,329.26	\$77,664.42	\$79,994.35	\$81,000.00	3%	
Connection/Reconnection Fees	\$0.00	\$50.00	\$0.00	\$2,000.00	\$2,598.00	\$4,000.00	\$4,120.00	\$2,000.00	100%	
Penalties and Forfeited Discounts	\$800.00	\$1,005.73	\$900.00	\$542.83	\$705.14	\$1,066.92	\$1,098.93	\$1,000.00	11%	
Hauled Wastewater Fees	\$450.00	\$50.00	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450.00	0%	
<b>Other Financing Sources</b>										
Unrealized Investment Gain	\$590.00	\$18.51	\$200.00	\$60.18	\$78.17	\$118.30	\$121.85	\$125.00	-38%	
Sale of Investment (Actual)	\$15,500.00	\$47,112.17	\$25,000.00	\$142.72	\$185.39	\$142.72	\$147.00	\$150.00	-99%	
Sale of Investment (Use Sewer Funds)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	(Use to balance)
<b>RECEIPTS TOTAL</b>	<b>\$163,115.00</b>	<b>\$202,179.94</b>	<b>\$173,092.13</b>	<b>\$98,480.50</b>	<b>\$127,926.17</b>	<b>\$148,167.59</b>	<b>\$152,612.62</b>	<b>\$179,076.50</b>	<b>3%</b>	



	2022 Budget	2022 Actual	2023 Budget	2023 Spent To Date (9-14-23)	Estimated 2023 Year End (X1.299%)	2023 Spent To Date (12-20-23)	Estimated 2023 Year End (X1.030%)	2024 Preliminary Budget	Percent Change from 2023
<b>602: SEWER ENTERPRISE FUND</b>									
<b>DISBURSEMENTS - Approved per Wastewater Operator</b>									
Debt Service	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$77,940.00	\$60,000.00	\$61,800.00	\$60,000.00	0%
Debt Service: Bond Principal	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$77,940.00	\$60,000.00	\$61,800.00	\$60,000.00	0%
Debt Service: Bond Interest	\$27,982.50	\$27,982.50	\$26,782.50	\$26,782.50	\$34,790.47	\$26,782.50	\$27,585.98	\$25,537.50	-5%
Interest - Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
Investments Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
Fiscal Agent's Fees	\$475.00	\$475.00	\$475.00	\$475.00	\$617.03	\$475.00	\$489.25	\$475.00	0%
Debt Service: Fiscal Agents' Fees	\$475.00	\$475.00	\$475.00	\$475.00	\$617.03	\$475.00	\$489.25	\$475.00	0%
Other Financing Uses	\$720.00	\$527.45	\$625.00	\$141.06	\$183.24	\$141.06	\$145.29	\$160.00	-74%
Unrealized Investment Loss - Investments Purchased	\$0.00	\$0.00	\$0.00	\$1.66	\$2.16	\$1.66	\$1.71	\$0.00	100%
Professional Services: Management Fees	\$21,607.50	\$46,519.94	\$25,379.63	\$466.67	\$606.20	\$608.95	\$627.22	\$700.00	-97%
Purchase of Investments - Investments Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
Purchase of Investments (Use to Balance)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
<b>Sewer Utilities - Sanitary Sewer Maintenance</b>	\$1,975.00	\$2,185.63	\$2,200.00	\$1,423.38	\$1,848.97	\$1,730.40	\$1,782.31	\$2,250.00	2%
Wages and Salaries: Full-time Employees-Regular	\$500.00	\$440.53	\$675.00	\$408.89	\$531.15	\$497.51	\$512.44	\$740.00	10%
Wages and Salaries: Part-time Employees	\$180.00	\$179.96	\$200.00	\$158.00	\$205.24	\$185.34	\$190.90	\$180.00	-10%
Employer Contributions for Retirement: PERA Contril	\$170.00	\$184.34	\$205.00	\$124.62	\$161.88	\$151.52	\$156.07	\$194.00	-5%
Employer Contributions for Retirement: FICA Contrib	\$45.00	\$43.11	\$45.00	\$29.15	\$37.87	\$35.44	\$36.50	\$45.00	0%
Employer Paid Insurance: Medicare	\$145.00	\$165.39	\$190.00	\$0.09	\$0.12	\$168.01	\$173.05	\$190.00	0%
Worker's Compensation: Insurance Premiums	\$230.00	\$181.17	\$200.00	\$97.92	\$116.53	\$116.53	\$120.03	\$150.00	-25%
Employee Paid: Federal Income Tax	\$120.00	\$131.32	\$140.00	\$82.19	\$106.76	\$98.96	\$101.93	\$120.00	-14%
Employee Paid: State Income Tax	\$0.00	\$277.74	\$500.00	\$112.36	\$145.96	\$112.36	\$115.73	\$100.00	0%
Operating Supplies: Motor Fuels	\$500.00	\$341.49	\$500.00	\$570.86	\$741.55	\$1,153.55	\$1,188.16	\$1,200.00	140%
Repair and Maintenance Supplies: Equipment Parts	\$450.00	\$0.00	\$500.00	\$0.00	\$0.00	\$152.42	\$156.99	\$500.00	0%
Repair and Maintenance Supplies: Landscaping Mate	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
Small Tools and Minor Equipment	\$2,160.00	\$2,449.20	\$2,500.00	\$1,324.00	\$1,719.88	\$1,964.00	\$2,022.92	\$2,500.00	0%
Prof. Serv: Laboratory	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Moved
Utility Services: Sewer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
Repair and Maintenance Contractual: Machinery and	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$577.41	\$594.73	\$1,000.00	100%
Repair and Maintenance Contractual: Sewer	\$28,120.00	\$24,180.00	\$29,620.00	\$16,637.95	\$21,612.70	\$24,997.95	\$25,747.89	\$42,560.00	44%
Miscellaneous: Uncollectible Checks	\$0.00	\$170.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
<b>Sewer Utilities - Sanitary Sewer Cleaning</b>	\$1,750.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$12,183.35	\$12,548.85	\$0.00	-100%
Repair and Maintenance Contractual: Sewer	\$4,000.00	\$5,369.00	\$5,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,500.00	0%
Small Tools and Minor Equipment	\$830.00	\$293.40	\$300.00	\$870.00	\$1,130.13	\$870.00	\$896.10	\$1,000.00	233%
Professional Services: EDP, Software and Design	\$1,340.00	\$1,255.66	\$1,210.00	\$883.91	\$1,148.20	\$1,323.05	\$1,362.74	\$1,350.00	12%
Utility Services: Electric Utilities	\$1,000.00	\$1,235.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0%
Repairs and Maintenance - Contractual (404)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	100%
Capital Outlay: Other Equipment	\$0.00	\$8.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
Refunds and Reimbursements	\$2,720.00	\$1,857.86	\$2,700.00	\$2,692.35	\$3,497.36	\$3,781.39	\$3,894.83	\$3,900.00	44%
<b>Sewer Utilities - Administration and General</b>	\$230.00	\$157.44	\$215.00	\$237.82	\$308.93	\$334.74	\$344.78	\$315.00	47%
Wages and Salaries: Full-time Employees-Regular	\$175.00	\$123.74	\$165.00	\$179.18	\$232.75	\$251.44	\$258.98	\$255.00	55%
Employer Contributions for Retirement: PERA Contril	\$45.00	\$28.95	\$40.00	\$41.91	\$54.44	\$58.81	\$60.57	\$60.00	50%
Employer Contributions for Retirement: FICA Contrib	\$145.00	\$124.79	\$140.00	\$107.00	\$140.00	\$251.49	\$259.03	\$150.00	7%
Employer Paid Insurance: Medicare	\$145.00	\$42.53	\$60.00	\$53.20	\$69.11	\$69.70	\$71.79	\$75.00	25%
Worker's Compensation: Insurance Premiums	\$80.00	\$60.67	\$80.00	\$88.52	\$114.99	\$122.92	\$126.61	\$130.00	63%
Employee Paid: Federal Income Tax	\$0.00	\$132.09	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	0%
Office Supplies: Accessories (staplers, pencil sharpen									

2 seasonal 4 days/wk/\$17/hr

2025 1/2 Sewer line jetting/televising of lateral lines

Annual OmniSite Fee X3  
3 meters

15 hp main liftstation pump

	2022 Budget	2022 Actual	2023 Budget	2023 Spent To Date (9.14.23)	Estimated 2023 Year End (X1.299%)	2023 Spent To Date (12.20.23)	Estimated 2023 Year End (X1.030%)	2024 Preliminary Budget	Percent Change from 2023
<b>602: SEWER ENTERPRISE FUND</b>									
Professional Services: Legal Fees	\$0.00	\$483.82	\$500.00	\$229.00	\$297.47	\$1,085.00	\$1,117.55	\$1,200.00	140%
Professional Services: EDP, Software and Design	\$795.00	\$840.00	\$840.00	\$840.00	\$1,091.16	\$840.00	\$865.20	\$900.00	7%
Communications: Telephone	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%
Communications: Postage	\$300.00	\$121.93	\$400.00	\$154.51	\$200.71	\$206.41	\$212.60	\$400.00	0%
Insurance: General Liability	\$400.00	\$322.00	\$350.00	\$306.00	\$397.49	\$306.00	\$315.18	\$350.00	0%
Insurance: Property	\$650.00	\$552.00	\$575.00	\$1,084.00	\$1,408.12	\$1,084.00	\$1,116.52	\$1,125.00	96%
Utility Services: Sewer	\$125.00	\$116.15	\$125.00	\$74.30	\$96.52	\$102.65	\$105.73	\$110.00	-12%
Misc: MPCA Fees	\$505.00	\$505.00	\$505.00	\$505.00	\$656.00	\$505.00	\$520.15	\$505.00	0%
<b>DISBURSEMENTS TOTAL</b>	<b>\$163,115.00</b>	<b>\$180,065.03</b>	<b>\$173,092.13</b>	<b>\$117,214.88</b>	<b>\$152,262.13</b>	<b>\$143,498.77</b>	<b>\$147,803.73</b>	<b>\$179,076.50</b>	<b>3%</b>

Annual Support



**Guardian Fleet Safety**  
 7020 Minnesota 24  
 PO Box 70  
 Clear Lake, MN 55319  
 (320) 245-4000  
 sales@guardianfleetsafety.com  
 www.guardianfleetsafety.com

RECEIVED  
 DEC 18 2023  
 BY: .....

**Estimate #231928**

Created: 12/18/2023  
 Payment Term: Net 30  
 Service Writer: Luke Sarnicki

**City of Emily**  
 PO Box 68  
 Emily, MN 56447  
 clerk@emily.net

**2016 FORD PIU (Black)**  
 VIN: 1FM5K8AR8GGB54173  
 Mileage: 151,200

**Trade In Offer**

Description	Price	QTY	Subtotal
1 2018 Ford Explorer. Miles 151,156	\$7,500.00	1	\$7,500.00
Assumes vehicle starts and runs. Otherwise sold as is.			
Assumes all equipment included with vehicle. Part #: Regen			
<b>Total:</b>			<b>\$7,500.00</b>

Signature \_\_\_\_\_

Parts .....	\$7,500.00
Labor .....	\$0.00
Subtotal .....	\$7,500.00
Tax .....	\$0.00
<b>Grand Total .....</b>	<b>\$7,500.00</b>
Paid To Date .....	(\$0.00)
<b>REMAINING BALANCE</b>	<b>\$7,500.00</b>



**Guardian Fleet Safety**  
 7020 Minnesota 24  
 PO Box 70  
 Clear Lake, MN 55319  
 (320) 245-4000  
 sales@guardianfleetsafety.com  
 www.guardianfleetsafety.com

RECEIVED  
 DEC 18 2023

BY: .....

**Estimate #231927**

Created: 12/18/2023  
 Payment Term: Net 30  
 Service Writer: Luke Sarnicki

**City of Emily**  
 PO Box 68  
 Emily, MN 56447  
 clerk@emily.net

**2008 FORD Explorer (White)**  
 VIN: 1FMEU73E08UA63786  
 Mileage: 155,000

**Trade In Offer**

Description	Price	QTY	Subtotal
1 2008 Ford Explorer. Miles 155K.	\$2,500.00	1	\$2,500.00
Assumes vehicle starts and runs. Otherwise sold as is.			
Assumes all equipment included with vehicle.			
Part #: Regen			
			<b>Total: \$2,500.00</b>

Signature \_\_\_\_\_

Parts .....	\$2,500.00
Labor .....	\$0.00
Subtotal .....	\$2,500.00
Tax .....	\$0.00
<b>Grand Total .....</b>	<b>\$2,500.00</b>
Paid To Date .....	(\$0.00)
<b>REMAINING BALANCE</b>	<b>\$2,500.00</b>

clerk@emily.net

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**From:** Jamie Koop <jamie@koopinsurance.com>  
**Sent:** Monday, December 18, 2023 12:00 PM  
**To:** clerk@emily.net  
**Subject:** FW: Emily Police Department Deactivation  
**Attachments:** 20231218114413.pdf

Hi Cari,

I am forwarding the email exchange regarding police deactivation. As you see the League carrier needs a copy of the actual police protection contract with the county. Thanks.

Jamie

---

**From:** Montelibano, Antonio <amontelibano@lmc.org>  
**Sent:** Monday, December 18, 2023 11:22 AM  
**To:** Jamie Koop <jamie@koopinsurance.com>  
**Subject:** FW: Emily Police Department Deactivation

**Caution:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Jamie,

We need to see a copy of the police contract before we can delete police liability from the city's policy to make sure that police liability has been transferred to the county. If police liability has been transferred to the county, then we can delete the police charge from the city's policy depending on the date of the contract and then would return any premium charges. With regards to the deleting that police autos from the policy midterm, as you know, there are no premium adjustments for the auto whenever a vehicle is added or deleted midterm.

Please send me a copy of the police contract as soon as possible so that we can have our league attorney review and determine if police liability has been transferred to the county or not.

Let me know if you have any questions.

Thanks,

**Antonio Montelibano** | Underwriter  
Phone: (651) 215-4063  
[amontelibano@lmc.org](mailto:amontelibano@lmc.org)

League of Minnesota Cities | 145 University Ave. West | St. Paul, MN 55103  
[www.lmc.org](http://www.lmc.org) | [Facebook](#) | [Twitter](#) | [Podcast](#)

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**From:** Jamie Koop <jamie@koopinsurance.com>  
**Sent:** Monday, December 18, 2023 11:10 AM  
**To:** Montelibano, Antonio <amontelibano@lmc.org>  
**Subject:** FW: Emily Police Department Deactivation



39811 State Highway 6  
 PO Box 68  
 Emily, MN 56447  
 218-763-2480  
 clerk@emily.net

**RESOLUTION 23-54**

**RESOLUTION ADOPTING 2024 FINAL CITY TAX LEVY**

BE IT RESOLVED by the Council of the City of Emily, County of Crow Wing, Minnesota, that the following sum of money be levied for 2024 upon taxable property in the City of Emily, for the following purpose:

<b>FUND</b>	<b>FUND/BOND</b>	<b>TOTAL</b>
100	GENERAL FUND	\$1,305,276.33
303	CIP & Improvement REF Bond Series 2012A	\$ 46,908.75
304	G.O. Permanent Improvement Bond Series 2014A	\$ 30,000.00
602	G.O. Sewer Revenue Bond 2013A	\$ 86,412.50

**FINAL CERTIFIED 2024 TAX LEVY TOTAL \$1,468,597.58**

The City Clerk is hereby instructed to transmit a certified copy of this resolution to the County Auditor of Crow Wing County, Minnesota.

Adopted by the Emily City Council on December 21, 2023.

\_\_\_\_\_  
 Tracy Jones  
 Mayor

Attest: \_\_\_\_\_  
 Cari Johnson, MCMC  
 City Clerk/Treasurer

### FINAL CITY TAXES LEVIED

<b>DUE DATE: December 28, 2023</b>	<b>CITY OF: EMILY</b>
------------------------------------	-----------------------

STATE OF MINNESOTA  COUNTY OF CROW WING	I HEREBY CERTIFY the following sums are the final levy adopted by the City Council at their meeting held on _____, 2023 (Enter meeting date) for taxes payable in 2024 for the following purposes to wit:
---	---

	PURPOSE/FUND		FINAL LEVY BY FUND
Levy No.	<b>NET TAX CAPACITY BASED LEVIES</b>		
10	CITY REVENUE	\$	_____
		\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	<b>GENERAL OBLIGATION BONDS</b>		
323	CIP & IMPROVEMENT REF BONDS 2012A	\$	_____
326	G.O. SEWER REVENUE REF BONDS 2013A	\$	_____
336	G.O. PERM IMP REV FUND BONDS 2014A	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	<b>FINAL CERTIFIED LEVY TOTAL</b>	<b>\$</b>	_____

Dated this \_\_\_\_ day of \_\_\_\_\_, 2023. City Clerk: \_\_\_\_\_

You have until December 28, 2023 to certify your final adopted payable 2024 Levy to the County Auditor.  
Even if you do not change your levy from the Preliminary, you must submit this Final Levy Form.

clerk@emily.net

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**From:** Melonie Flaws <Melonie.Flaws@crowwing.gov>  
**Sent:** Monday, November 20, 2023 2:28 PM  
**To:** clerk@emily.net  
**Subject:** 2024 Final Levy Certification  
**Attachments:** SKM\_C550i23112014213.pdf

Good afternoon. Final levy certifications are due **December 28, 2023**.

Please return the attached completed form **AND** a copy of your meeting minutes or resolution showing the final 2024 levy.

**Melonie Flaws**  
**Assessment Specialist**

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**Our Mission:** Serve well. Deliver value. Drive results.

**Our Values:** Be responsible. Treat people right. Build a better future.

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