



Truth in Taxation Public Meeting

2024 Levy and Budget Review

December 11, 2023

Truth in Taxation - Public Meeting

Purpose

Held prior to approval of the final budget and levy for the upcoming tax year.

Provide the public with information about the proposed levy and budget.

Give the public an opportunity to ask questions.

Factors that Influence the Total Tax Levy

- Property Market Values
- Tax Capacity
- Property Class Rates
- State Aid
- County Budget/Tax Levy
- School Operating Levy
- School District Voter Approved Debt Obligations
- City Budget/Tax Levy
- Special State Laws; *for example, homestead credits*

How Property Tax System Works

- Assessor sets proposed property values as of January 1 for the following year taxes. Values are based on comparable sales.
- These values are sent to the County Auditor. Auditor then sends property-specific notices to property owners notifying of the value change. Included in the notice is the information about the Board of Review meeting.
- Wright County conducts the Board of Review OPEN BOOK meeting in April of each year; this is when residents can question their proposed values for the next year's taxes.
- Values are then finalized and set for calculating the taxes.
- City and other jurisdictions adopt levy and budgets in December. Tax rates are calculated by Wright County based on the levies adopted by each jurisdiction.

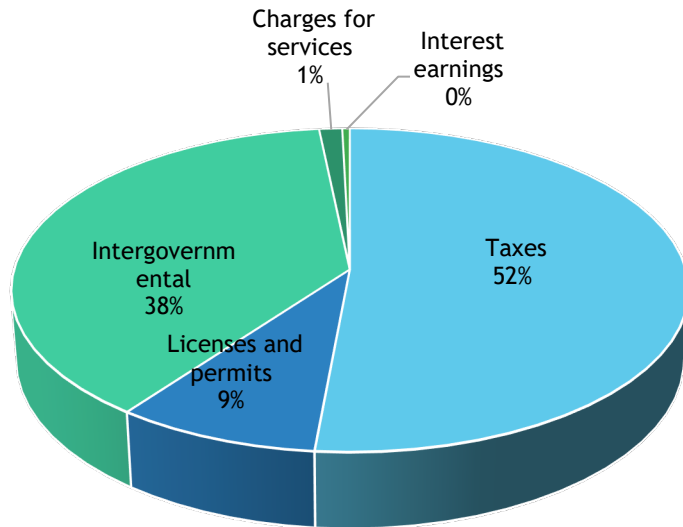
Breakdown of Proposed 2024 Property Tax Levy

	2023	2024
General Fund	\$582,400	\$611,500
Fire Department	\$143,700	\$150,035
Parks	\$76,500	\$84,200
EDA	\$87,890	\$57,400
Capital Improvement	\$270,600	\$316,600
Debt Service	\$299,565	\$249,068
Total	\$1,460,655	\$1,468,803

Change 2023 to 2024: \$8,148 or 0.56%

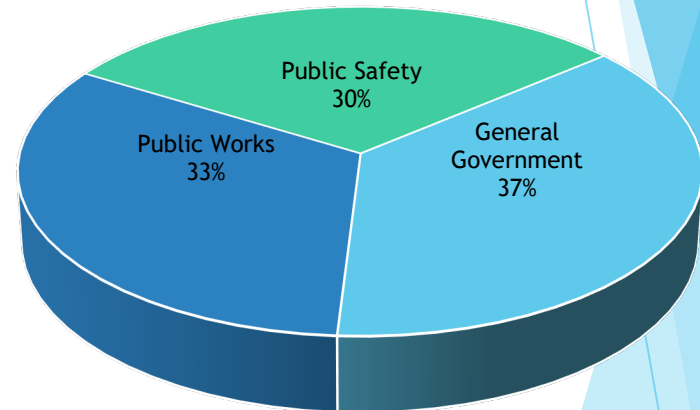
2024 Budget Overview

2024 GENERAL FUND REVENUES



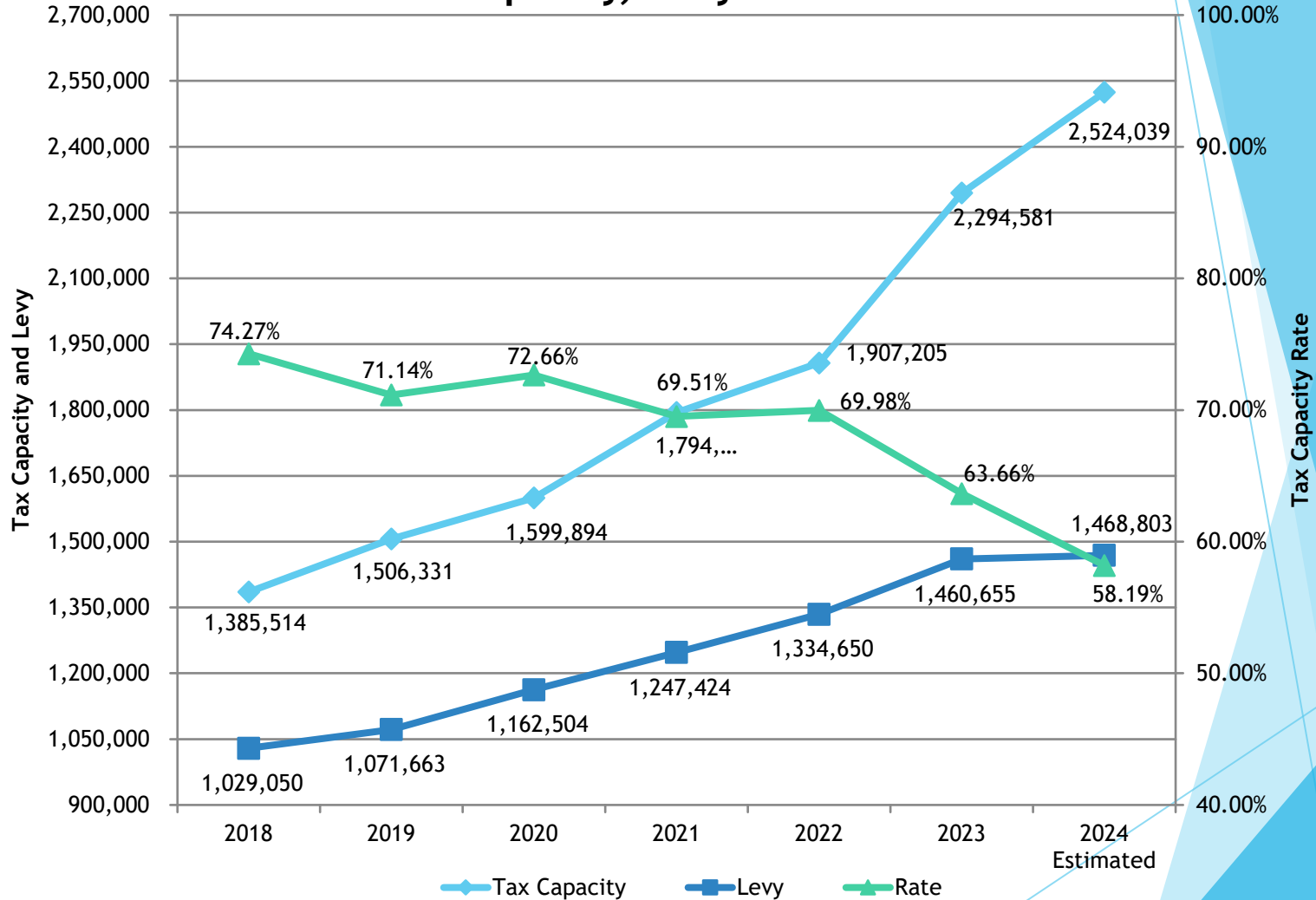
General Fund Revenue
Budget \$1,224,170

2024 GENERAL FUND EXPENDITURES

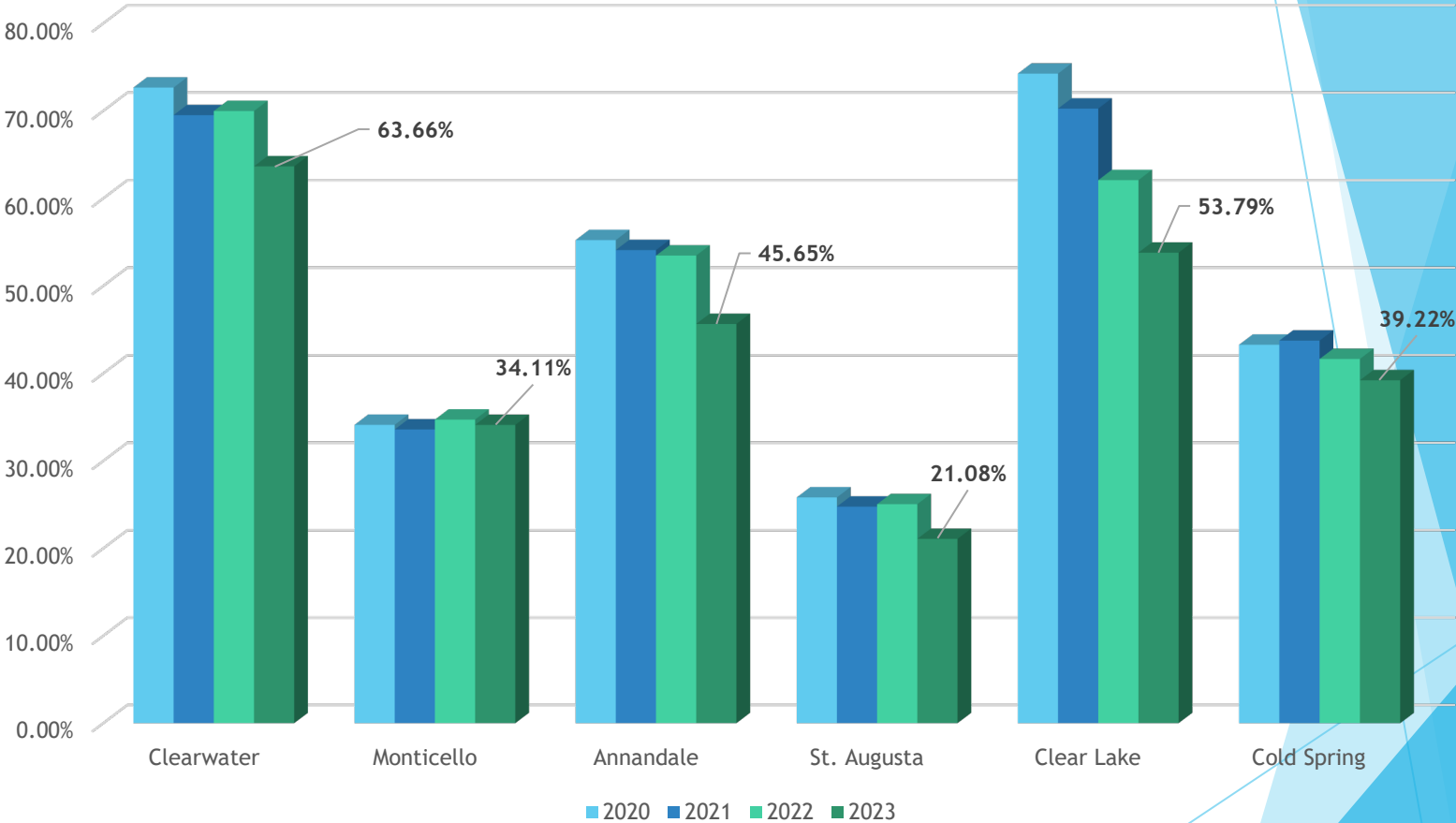


General Fund Expenditure
Budget \$1,211,170

Tax Capacity, Levy and Rates



Tax Capacity Rates Comparison



Median Value Tax Statement

Wright County

2024 Median Value Home = \$258,600

2023 Valuation = \$230,700

2023 Actual Total Tax = \$2,768

2024 Proposed Total Tax = \$2,830

Difference = \$62 Increase/annual (\$5.16/month)

2023 Actual City Tax = \$1,325

2024 Proposed City Tax = \$1,278

Difference = \$47 Decrease/annual (\$3.92/month)

City's Percent of Total Tax = 45%

Median Value Tax Statement

Wright County

2024 Median Value Business = \$288,000

2023 Valuation = \$341,700

2023 Actual Total Tax = \$5,588

2024 Proposed Total Tax = \$6,478

Difference = \$890 Increase/annual (\$74.16/month)

2023 Actual City Tax = \$2,470

2024 Proposed City Tax = \$2,617

Difference = \$147 Increase/annual (\$12.25/month)

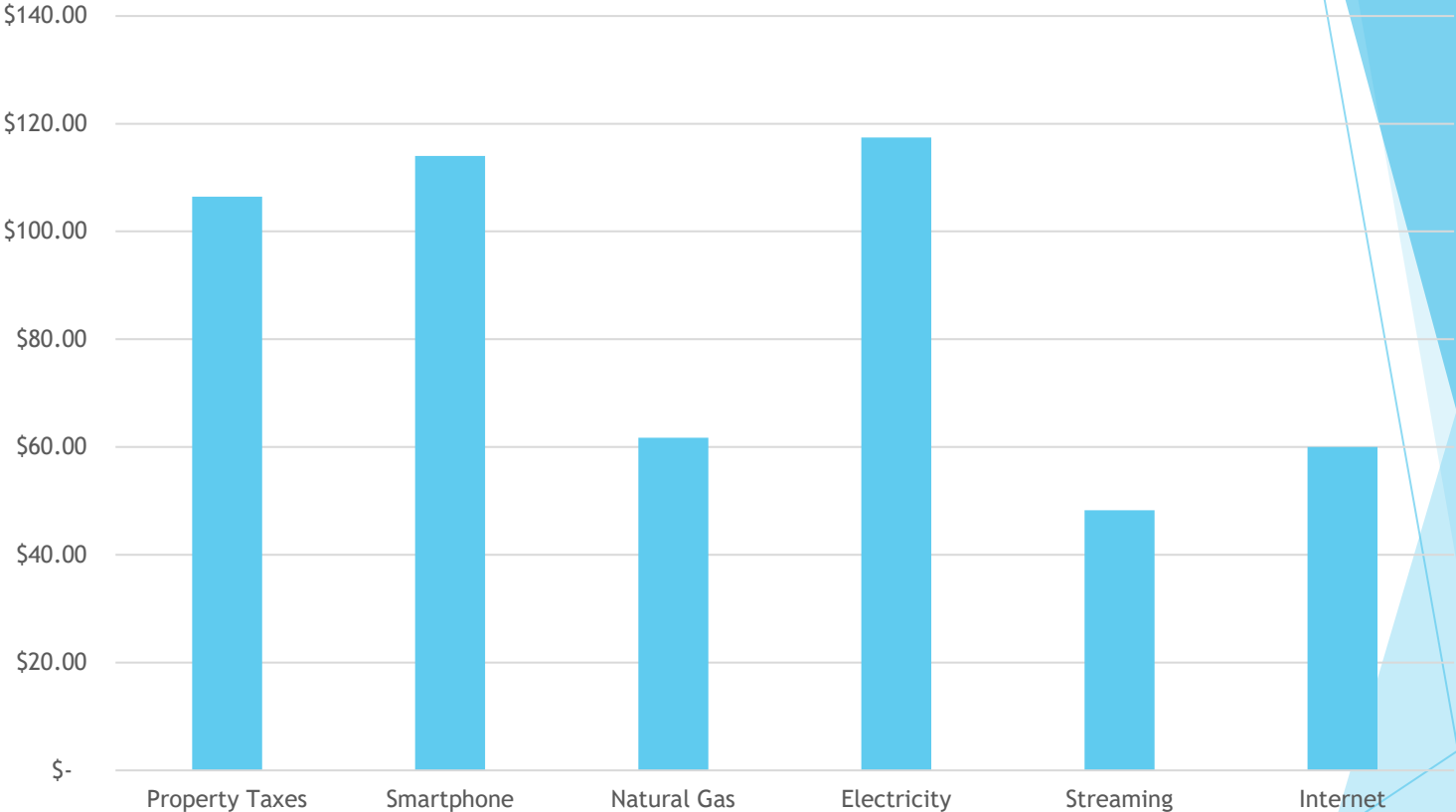
City's Percent of Total Tax = 40%

Are City Taxes a Good Value?

Some of the services you get for your City Tax Dollars:

- Police SERVICES - Patrol, Crime Lab, Criminal Prosecution, Code Enforcement
- Fire & Rescue Services - Emergency Response
- Street Maintenance, Snow Plowing, Sweeping, and Other Street Services
- Parks, Trails, Ice Rinks, and Recreation Programs
- Refuse and Recycling Services
- Water, sewer, and storm sewer management
- Planning & Zoning, Administration, Elections, Finance services
- City Council, Planning Commission, Park Commission, EDA, Sewer Authority, FIRE commission
- Assessment, audit, engineering, attorney, building inspection, mosquito, and animal control services
- Other Services – Website, City Buildings, Rental Facilities, Library, Street Lights, Compost, Curbside Compost, Clean-up Day, Emergency Sirens, EDA Incentive Programs, Tax Abatement Programs, Local Food Shelf

MONTHLY TAXES COMPARED TO OTHER SERVICES



Source: US Averages, Move.org 10/18/23

Questions on the 2024 Proposed Property Tax Levy and Budget?

Thank you.



2024 Levy / Budget Documents

Final Budget Summary
December 11, 2023

To: Honorable Mayor Lawrence and the Clearwater City Council

From: Annita Smythe, City Administrator

Date: December 11, 2023

Re: 2024 Proposed Budget/Levy Proposal

Budget/Levy Summary

The proposed budget calls for a General Levy increase of 5% and an overall Levy increase of 0.56%. This results in an estimated tax rate decrease of 5.5% based on an estimated 2024 tax capacity increase of 10%. If the 2024 tax capacity increases by a higher amount, the tax rate will decrease by a larger amount.

Due to continued housing and commercial project growth in the city, the city's tax capacity rate has declined about 16% over the last six years while the city has maintained modest general fund levy increases for services. This has allowed the city to cash-flow certain capital projects, such as the Smith Street overlay, without issuing new debt service.

Budget/Levy Overview

The budget proposal for 2024 includes the following assumptions:

- LGA increase of 25% due to legislative changes.
- Salary COLA increase of 3% for all staff, including paid-on-call firefighters.
- 17% Increase to Levy for Capital Improvements.
- Modest increases to General Fund, Parks, and Fire Department Levies.
- Large decrease to EDA Levy, as the signage project nears completion.
- Debt Service Levy reduction of 16.9% as the 2015 water bond was moved back to the water fund.

Major Changes

General Fund major expenditure changes include the following:

- Major increase to the cost of the sheriff's contract, as there is a planned one-time payment for recruitment and retention. This line item increased by \$70,000. According to the sheriff, the city is expected to receive a one-time public safety aid payment from the state which may be used to offset this increase.
- All contracted services costs increased due to high inflation. Utility and publishing costs also increased for the same reason.
- Elections costs increased \$7,500 since 2024 is an election year for the city.
- Staffing costs declined overall due to replacement of long-time staffers with new employees who are lower in the step compensation scale.

Special Revenue Fund changes:

- Fire Department – expenditures increased about 4.5% due to increased costs for equipment and materials along with higher wage costs as vacant positions get filled.
- EDA – expenditure budget decreased as the signage project is wrapping up and removed from budget for next year.

Debt Service reduced as the 2015 water bond was moved back to the water fund as directed by bond counsel.

Enterprise Fund changes:

- Water rates were increased by 5% and a flat increase of \$10 was added to the base fee. Even with these increases, the fund is still projecting a deficit for 2024 as debt service and operational costs continue to rise faster than rate increases. The budget includes a deficit of \$29,800.
- Sewer rates were increased by 5%. The sewer fund's cash position is expected to continue to decline until the debt service is paid off in 2027, after which it will improve substantially unless rates are reduced. The budget includes a deficit of \$51,500.
- Storm Sewer revenues are increasing as the rates were increased to build a fund balance. This is a newer fund with minimal reserves. Past projects have been coded to water and sewer funds due to a lack of reserves in this fund. The new revenues will help build a reserve balance so this fund can pay for storm sewer expenses in the future.
- Refuse and Recycling Rates were adjusted to match the new contracted rates for 2024. These were very small changes.

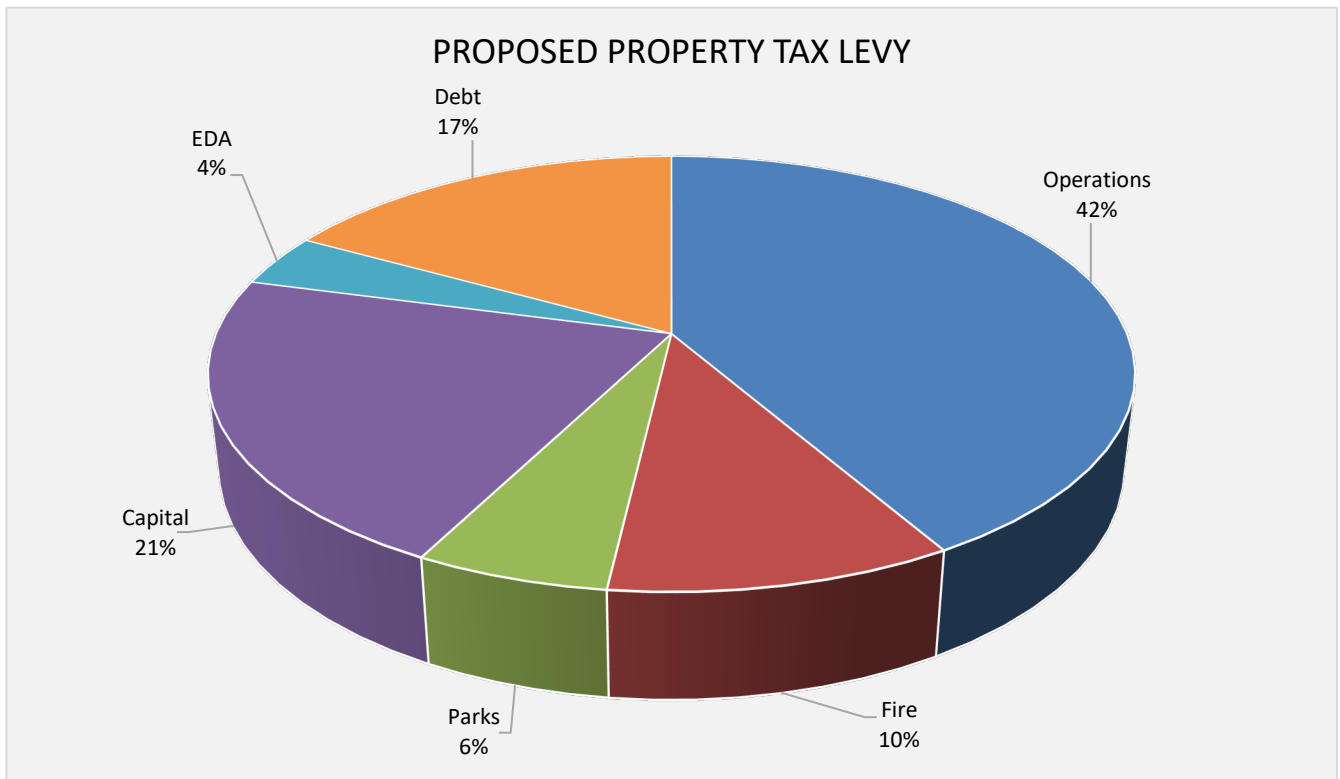
Capital Outlay changes:

- These changes are outlined in the 10-year Capital Improvement Plan (CIP) which is attached to the budget.

City of Clearwater

Proposed Property Tax Levy

	2022 for Collection 2023	2023 for Collection 2024	Increase (Decrease)	Percent Change (Prior Year)
General	\$ 582,400	\$ 611,500	\$ 29,100	5.00%
Fire	143,700	150,035	6,335	4.41%
Parks	76,500	84,200	7,700	10.07%
EDA	87,890	57,400	(30,490)	-34.69%
Capital	\$ 270,600	\$ 316,600	46,000	17.00%
Debt Service	\$ 299,565	\$ 249,068	(50,497)	-16.86%
Total City Tax Levy	\$ 1,460,655	\$ 1,468,803	\$ 8,148	0.56%

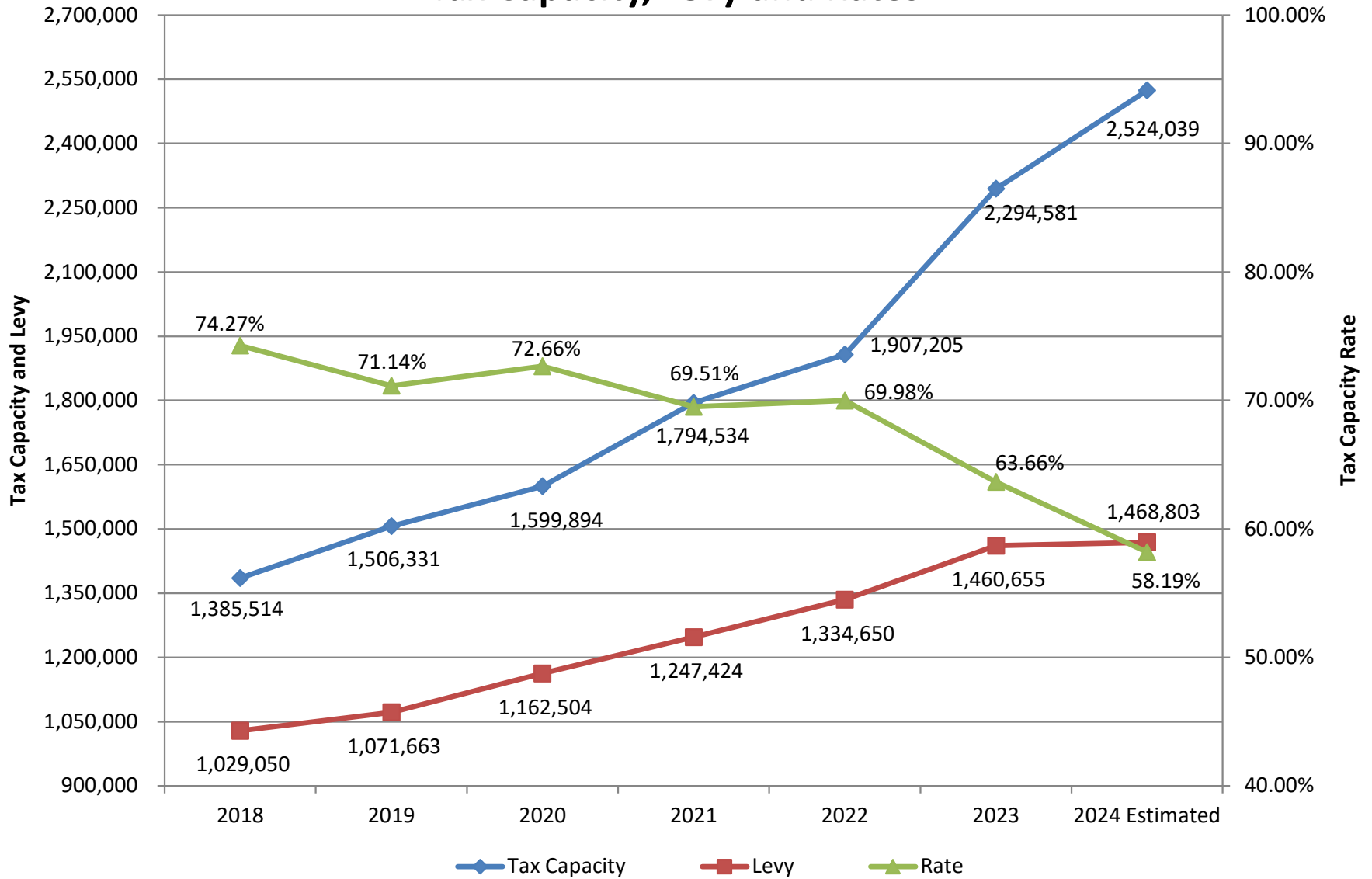


City of Clearwater - 2024 Budget by Fund

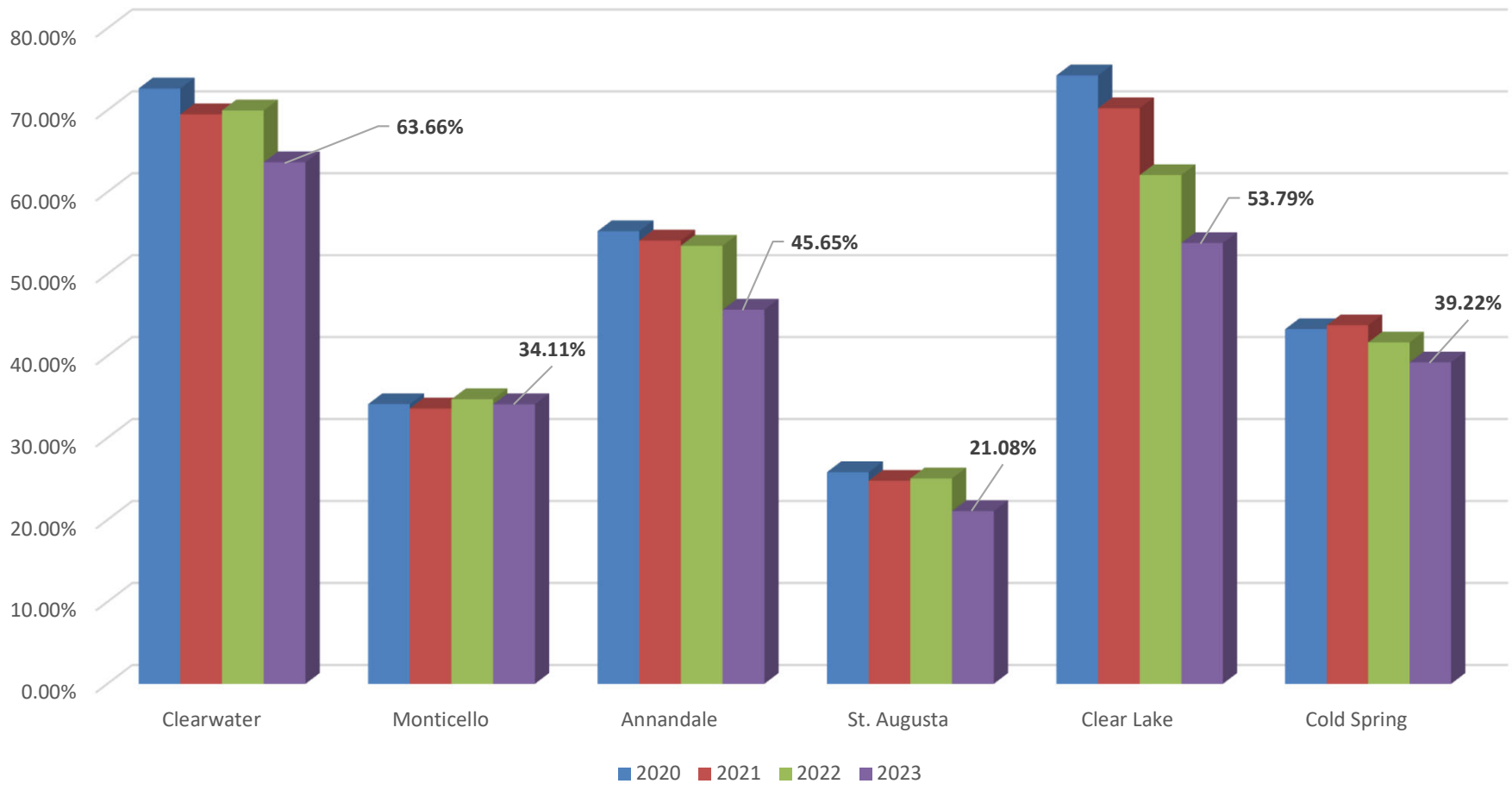
<u>Fund</u>	<u>Description</u>	<u>Fund Type</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Change to Fund</u>
					<u>Bal</u>
100	General Fund	General	1,224,170	1,211,170	13,000
<u>Special Revenue Funds</u>					
200	Park Dedication	Sp Rev	-	-	-
230	Fire & Rescue	Sp Rev	388,950	388,950	-
240	Parks & Recreation	Sp Rev	100,100	100,100	-
250	EDA	Sp Rev	57,400	57,400	-
270	Local Option Sales Tax	Sp Rev	266,000	671,000	(405,000)
<u>Debt Service Funds</u>					
315	NE Street Project Bond	Dbt Svc	126,604	121,070	5,534
316	SE Street Project Bond	Dbt Svc	74,970	71,400	3,570
317	Fire Truck Equip Cert	Dbt Svc	98,607	93,910	4,697
<u>Capital Funds</u>					
400	General Capital	Capital	2,049,000	2,049,000	-
415	Street Capital	Capital	135,600	211,200	(75,600)
420	Fire Capital	Capital	62,000	22,000	40,000
421	Fire Truck Capital	Capital	90,000	-	90,000
430	PW Equipment Capital	Capital	120,000	75,000	45,000
<u>TIF Funds</u>					
501	Mississippi Ridge TIF	TIF	90,000	83,500	6,500
502	CW Residential Suites	TIF	-	-	-
<u>Enterprise Funds</u>					
600	Water	Enterprise	335,600	365,403	(29,803)
601	Sewer	Enterprise	1,228,600	1,280,150	(51,550)
603	Refuse/Recycle	Enterprise	128,800	117,000	11,800
651	Storm Sewer	Enterprise	24,400	16,000	8,400
Total All Funds			6,600,801	6,934,253	(333,452)

Govt	4,883,401	5,155,700	(272,299)
Enterprise	1,717,400	1,778,553	(61,153)
Total	6,600,801	6,934,253	(333,452)

Tax Capacity, Levy and Rates



Tax Capacity Rates Comparison



Statement of Revenues and Expenditures -
Summary Budget - General Fund
Actual for the Year Ended December 31, 2021 and 2022, Period to Date November 27, 2023 and
Budget for the Years Ended December 31, 2023 and 2024

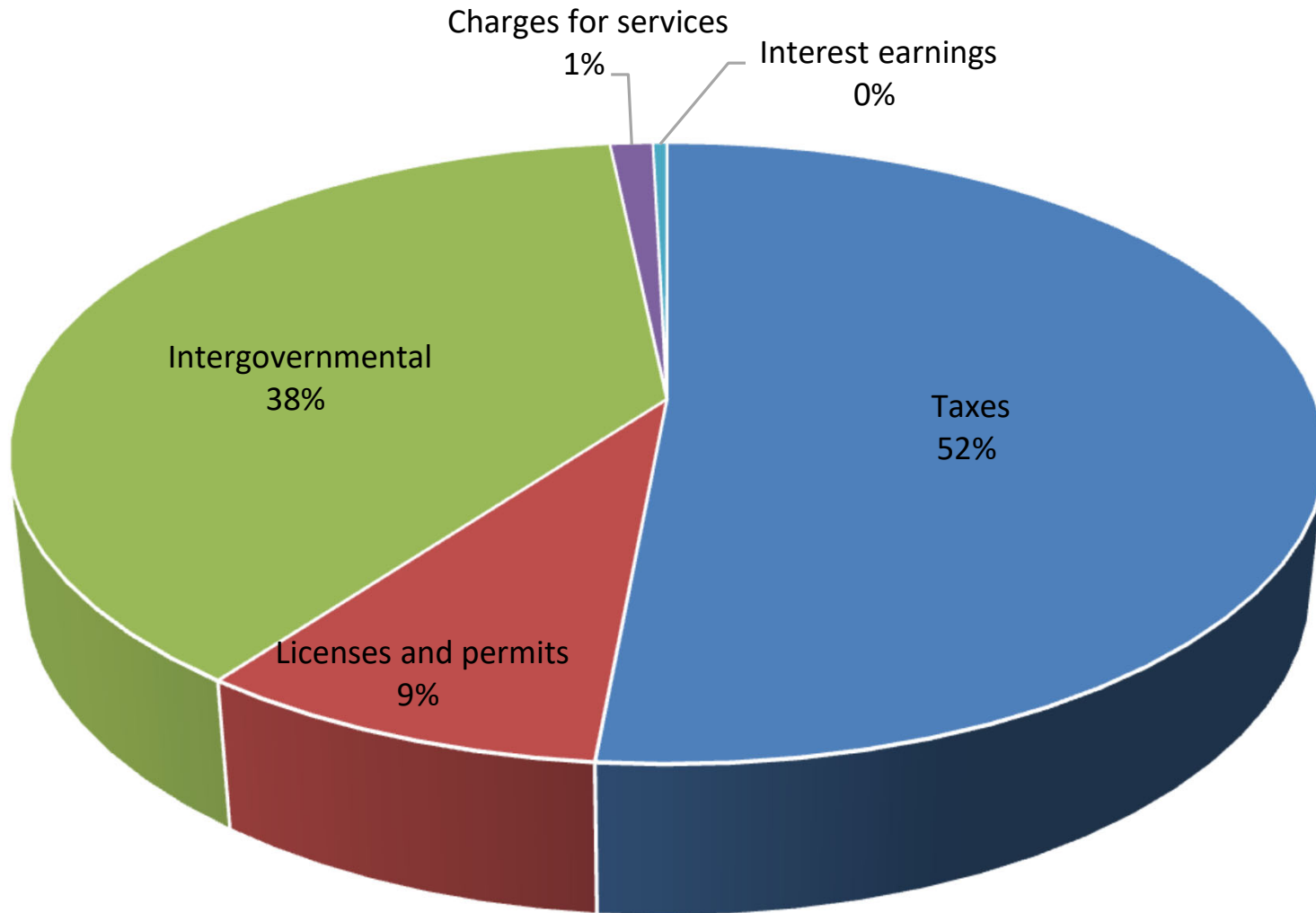
	Actual		YTD Actual	Budget	
	2021	2022	11/27/2023	2023	2024
Revenue					
Taxes	\$ 546,708	\$ 566,983	\$ 328,183	\$ 592,400	\$ 624,500
Licenses and permits	73,973	127,928	215,599	77,500	106,300
Intergovernmental revenues	369,339	366,758	196,028	383,903	467,670
Charges for services	13,577	26,428	34,680	54,797	12,800
Fines and forfeitures	9,171	8,379	10,210	-	5,000
Special assessments	353	125	1,340	500	500
Interest earnings	(9,869)	(10,936)	63,740	5,000	5,000
Other	38,083	91,545	25,541	-	2,400
Total Revenues	1,041,335	1,177,210	875,320	1,114,100	1,224,170
Expenditures					
General government	224,062	134,745	148,343	57,600	64,400
City Council	14,975	17,177	20,397	26,700	26,500
City Hall	186,992	212,468	224,612	253,200	208,200
Elections	378	4,524	400	500	7,400
Assessor	12,306	13,264	14,180	14,000	15,000
Auditor	26,960	30,355	29,711	30,000	35,000
Law/Legal Services	15,226	10,377	22,709	15,000	15,000
Engineering	14,856	7,073	9,751	15,000	10,000
Mosquito Control	9,450	26,000	31,500	28,000	29,000
Planning and Zoning	5,930	2,331	1,041	9,030	7,330
Police Administration	247,208	255,728	237,663	253,310	324,440
Animal Control	-	75	75	300	300
Building Inspection	63,689	26,416	35,922	41,000	41,000
Hwys, streets and roads	253,937	360,815	278,268	323,450	357,200
Library	29,981	33,003	30,340	32,100	32,100
Insurance	42,532	31,733	37,802	38,300	38,300
Transfers out	-	-	-	-	-
Total Expenditures	1,148,482	1,166,083	1,122,715	1,137,490	1,211,170
Net Revenue Over (Under) Expense	\$ (107,147)	\$ 11,128	\$ (247,395)	\$ (23,390)	\$ 13,000

General Fund Revenues - Fund 100

2024 Final Budget

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
General Government							
100-41000-30010	Escrow Agreements	17,634	425	2,547	-	-	
100-41000-31010	Current Ad Valorem Taxes	533,423	550,751	311,556	582,400	611,500	5%
100-41000-31300	General Sales and Use Tax	-	-	-	-	-	
100-41000-32000	Liquor Licenses	10,935	11,485	10,835	10,000	11,000	
100-41000-32075	Cable Franchise Fees	11,335	11,821	10,404	10,000	11,000	
100-41000-32100	Business Licenses/Permits	-	-	-	-	-	
100-41000-32180	Other Licenses/Permits	3,947	8,467	8,781	3,500	6,300	
100-41000-32210	Building Permits	38,146	73,157	126,386	60,000	65,000	
100-41000-32220	Rental Licenses	-	-	-	-	-	
100-41000-32500	Inspections	-	-	-	-	-	
100-41000-33400	State Grants and Aids	22,451	13,959	14,870	22,000	15,000	
100-41000-33401	Local Government Aid (LGA)	346,888	352,799	180,952	361,903	452,470	25%
100-41000-34104	Plan Check Fees	20,945	34,819	69,597	4,000	24,000	
100-41000-34107	Assessment Search Fees	2,175	1,250	900	2,000	1,800	
100-41000-34109	Certification Fees	300	150	75	-	-	
100-41000-34406	Admin Fines/Fees	-	200	750	-	-	
100-41000-34800	Lease Agreements	3,000	-	6,489	-	2,400	
100-41000-34953	Charges for Services	11,092	25,005	33,705	52,790	11,000	
100-41000-36100	Special Assessments	353	125	1,340	500	500	
100-41000-36210	Interest Earnings	(9,869)	(10,936)	63,740	5,000	5,000	
100-41000-36230	Contributions/Donations	5,000	-	-	-	-	
100-41000-36260	Refunds and Reimbursements	12,449	86,720	12,230	-	-	
100-41000-36280	Copies	10	7	-	7	-	
100-41000-37190	State Surcharges	1,950	4,411	6,223	-	2,000	
100-41000-39101	Sales of Fixed Assets	-	-	275	-	-	
100-41000-39200	Operating Transfers	-	-	-	-	-	
100-41000-39321	Fines/Fees	9,171	8,179	9,460	-	5,000	
Elections							
100-41410-32090	Filing Fees	-	16	-	-	-	
100-41410-33400	State Grants and Aids	-	-	206	-	200	
Library							
100-45200-36230	Contributions/Donations	-	4,400	4,000	-	-	
Insurance							
100-49100-36260	Refunds and Reimbursements	-	-	-	-	-	
Total Revenues		1,041,335	1,177,210	875,320	1,114,100	1,224,170	9.9%

2024 GENERAL FUND REVENUES



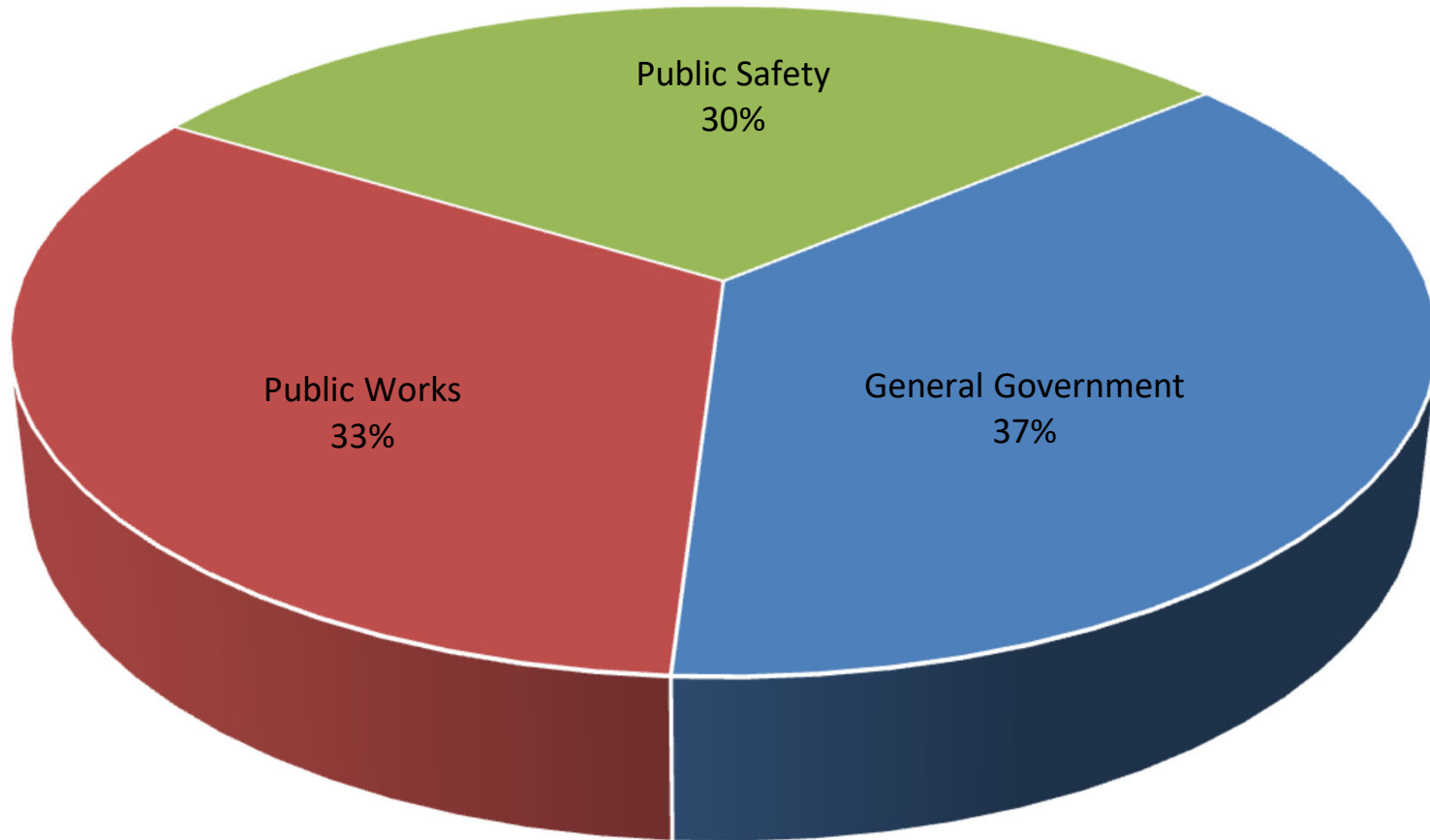
General Fund Expenditures - Fund 100

2024 Final Budget

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
General Government							
100-41000-120	Refunds & Reimbursements	131,064	2,217	3,296	4,000	2,500	
100-41000-123	Operating Supplies	6,030	4,147	9,965	5,000	7,000	
100-41000-125	Cleaning Service - Uniform	4,159	-	-	-	-	
100-41000-126	Rental/Lease	150	160	178	200	200	
100-41000-150	Software & Support	3,360	3,213	1,828	4,000	4,000	
100-41000-182	Bank Fees	1,374	1,411	1,258	1,500	1,500	
100-41000-200	Office Supplies	1,609	38	-	-	-	
100-41000-205	Taxes and Assessments	32,941	78,282	9,665	-	4,000	
100-41000-305	Contracted Services	14,936	18,164	18,161	16,000	17,000	
100-41000-307	Repair & Maintenance	4,373	3,661	1,660	4,000	3,000	
100-41000-321	Communications	4,057	4,106	4,379	4,000	4,200	
100-41000-322	Postage	2,141	1,465	984	1,000	1,500	
100-41000-323	Website	1,186	1,284	132	2,000	1,500	
100-41000-351	Legal Notices Publishing	7,616	5,534	5,259	6,000	6,500	
100-41000-353	Ordinance Publication	-	1,349	-	-	-	
100-41000-382	Utilities	3,890	6,347	5,807	5,000	6,000	
100-41000-430	Miscellaneous	-	-	-	-	-	
100-41000-433	Dues and Subscriptions	5,177	3,366	3,535	4,400	5,000	
100-41000-560	Furniture and Office Equipment	-	-	7,368	-	-	
100-41000-596	Capital Outlay - Other	-	-	-	-	-	
100-41000-903	Community Events	-	-	-	500	500	
100-41000-720	Operating Transfers	-	-	74,869	-	-	
City Council							
100-41110-100	Wages and Salaries	13,000	15,225	17,575	22,500	22,500	
100-41110-120	Refunds & Reimbursements	300	300	-	-	300	
100-41110-122	FICA/Medicare	995	1,142	1,345	1,700	1,700	
100-41110-208	Training and Instruction	680	510	1,290	2,000	1,500	
100-41110-331	Travel Expenses	-	-	187	500	500	
City Hall							
100-41400-101	Full-Time Employee	130,464	139,273	152,647	170,500	136,800	
100-41400-103	Part-Time Employee	-	1,606	7,482	6,700	3,400	
100-41400-121	PERA	9,529	10,172	11,164	13,100	10,500	
100-41400-122	FICA/Medicare	9,968	10,754	12,235	13,300	10,700	
100-41400-131	Employer Paid Health	31,462	37,990	26,578	34,800	32,300	
100-41400-134	Life Insurance Expense	2,456	2,415	1,235	1,800	2,500	
100-41400-208	Training and Instruction	1,216	7,089	7,282	6,000	7,000	
100-41400-331	Travel Expenses	30	298	655	2,000	1,500	
100-41400-433	Dues and Subscriptions	1,868	2,871	5,335	5,000	3,500	
Elections							
100-41410-111	Other Wages	-	3,379	-	-	5,000	
100-41410-121	PERA	-	-	-	-	-	
100-41410-122	FICA/Medicare	-	53	-	-	100	
100-41410-123	Operating Supplies	-	481	-	-	600	
100-41410-208	Training and Instruction	-	-	-	-	-	
100-41410-307	Repair & Maintenance	378	-	400	500	1,000	
100-41410-331	Travel Expenses	-	268	-	-	300	
100-41410-351	Legal Notices Publishing	-	343	-	-	400	
Other Contracted Services							
100-41420-344	Assessor	12,306	13,264	14,180	14,000	15,000	
100-41530-308	Auditor Fees	26,960	30,355	29,711	30,000	35,000	
100-41600-304	Legal Fees	15,226	10,377	22,709	15,000	15,000	

100-41700-303	Engineering Fees	14,856	7,073	9,751	15,000	10,000	
100-41800-305	Contracted Services	9,450	26,000	31,500	28,000	29,000	
100-42100-305	Contracted Services	247,208	255,728	237,663	253,310	324,440	
100-42400-305	Contracted Services	61,626	26,416	35,922	40,000	40,000	
100-42400-410	State Building Surcharges	2,064	-	-	1,000	1,000	
100-42500-305	Contracted Services	-	75	75	300	300	
Planning & Zoning							
100-41910-100	Wages and Salaries	1,400	1,300	16	3,000	3,000	
100-41910-122	FICA/Medicare	107	99	-	230	130	
100-41910-311	Recording Fee	92	-	92	300	200	
100-41910-313	City Planner Fees	4,331	932	668	5,000	3,000	
100-41910-353	Ordinance Publication	-	-	266	500	1,000	
Public Works Maintenance							
100-43100-101	Full-Time Employee Wages	126,149	127,389	130,342	150,800	166,100	
100-43100-102	Full-Time Employee OT	565	-	273	-	-	
100-43100-103	Part-Time Employee	-	-	-	-	-	
100-43100-121	PERA	9,083	9,554	9,388	11,300	12,500	
100-43100-122	FICA/Medicare	9,552	9,717	9,959	11,500	12,700	
100-43100-123	Operating Supplies	14,169	23,689	12,942	18,300	22,000	
100-43100-131	Employer Paid Health	31,664	40,362	35,912	44,900	46,000	
100-43100-134	Life Insurance Expense	2,541	2,637	1,149	1,500	2,600	
100-43100-135	Physicals/Drug Tests	598	149	225	200	200	
100-43100-137	Signs & Sign Materials	4,993	367	-	500	500	
100-43100-150	Software & Support	-	-	-	250	-	
100-43100-200	Office Supplies	236	616	-	-	-	
100-43100-208	Training and Instruction	559	214	50	1,000	1,000	
100-43100-212	Motor Fuels	5,684	10,209	9,479	8,500	10,000	
100-43100-240	Small Tools and Equipment	1,156	2,304	-	3,000	3,000	
100-43100-305	Contracted Services	1,044	7,061	3,206	4,000	5,000	
100-43100-307	Repair & Maintenance	15,855	21,570	24,018	20,000	22,000	
100-43100-321	Communications	2,514	2,531	2,326	2,600	2,600	
100-43100-322	Postage	8	-	-	100	-	
100-43100-325	Crack Filling	-	-	-	10,000	8,000	
100-43100-327	Street Patching	2,340	1,823	10,804	5,000	10,000	
100-43100-382	Utilities	25,229	32,173	28,195	30,000	33,000	
100-43100-597	Capital Outlay	-	68,450	-	-	-	
Library							
100-45200-123	Operating Supplies	76	111	17	100	100	
100-45200-125	Cleaning Service - Uniform	1,617	-	-	2,000	-	
100-45200-126	Rental/Lease	23,007	23,301	21,762	22,000	23,000	
100-45200-205	Taxes and Assessments	-	-	-	-	-	
100-45200-305	Contracted Services	988	2,433	2,169	3,000	3,000	
100-45200-362	Property Insurance	-	-	-	-	-	
100-45200-382	Utilities	4,293	7,157	6,392	5,000	6,000	
Insurance							
100-49100-152	Workers Comp Insurance	19,492	13,648	17,119	15,000	15,000	
100-49100-361	General Liability Insurance	9,627	8,223	8,930	9,500	9,500	
100-49100-362	Property Insurance	11,670	8,307	10,247	12,000	12,000	
100-49100-363	Automotive Insurance	1,743	1,555	1,506	1,800	1,800	
Total Expenditures		1,148,482	1,166,083	1,122,715	1,137,490	1,211,170	6.5%

2024 GENERAL FUND EXPENDITURES



2024 PAYROLL ALLOCATION with 3% COLA

EMPLOYEE	POSITION	HOURS/YR	2024	Total
			Salary	Compensation
COUNCIL	Mayor	Annual	\$ 5,940.00	\$ 6,394.41
	Council member	Annual	4,140.00	\$ 4,456.71
	Council member	Annual	4,140.00	\$ 4,456.71
	Council member	Annual	4,140.00	\$ 4,456.71
	Council member	Annual	4,140.00	\$ 4,456.71
FIRE DEPARTMENT	Fire Chief - Mike Keller	Annual	6,500.00	\$ 6,997.25
	Asst Chief - John Schmidt	Annual	2,500.00	\$ 2,691.25
	Secretary - Harvey Doble	Annual	600.00	\$ 645.90
	Fire Marshal - Brandon Hanebuth	Annual	600.00	\$ 645.90
	Captains (1 @ \$1,200 each annually)	Annual	1,200.00	\$ 1,291.80
	Lieutenants (4 @ \$600 each annually)	Annual	2,400.00	\$ 2,583.60
	Drill Pay (2-yr avg 1100 hours)	Trng Based	16,995.00	\$ 18,295.12
	Call Pay (2-yr avg 2800 hours)	Call Based	43,260.00	\$ 46,569.39
Total Fire			74,055.00	\$ 79,720.21
BOARDS	(5) EDA Members	12	50.00	\$ 3,229.50
	(5) Park Commission Members	12	50.00	\$ 3,229.50
	(5) Planning Commission Members	12	50.00	\$ 3,229.50
Smythe, Annita	City Administrator/Clerk/Treasurer/SA	2,080	126,730.81	\$ 109,505.36
Smythe, Annita	City Administrator/Clerk/Treasurer/SA	2,080	126,730.81	\$ 27,376.34
Smythe, Annita	City Administrator/Clerk/Treasurer/SA	2,080	126,730.81	\$ 36,501.79
Smythe, Annita	City Administrator/Clerk/Treasurer/SA	2,080	126,730.81	\$ 9,125.45
Vacant	Accountant	1,872	26.77	\$ 33,025.75
Vacant	Accountant	1,872	26.77	\$ 9,907.73
Vacant	Accountant	1,872	26.77	\$ 16,512.88
Vacant	Accountant	1,872	26.77	\$ 3,302.58
Vacant	Accountant	1,872	26.77	\$ 3,302.58
Trottier, Stephanie	Community Development Specialist	1,872	31.80	\$ 47,310.27
Trottier, Stephanie	Community Development Specialist	1,872	31.80	\$ 31,540.18
Hill, Maci	Utility Billing Clerk	1,040	25.99	\$ 3,890.57
Hill, Maci	Utility Billing Clerk	1,040	25.99	\$ 1,556.23
Hill, Maci	Utility Billing Clerk	1,040	25.99	\$ 1,351.48
Hill, Maci	Utility Billing Clerk	1,040	25.99	\$ 337.87
Hill, Maci	Utility Billing Clerk	1,040	25.99	\$ 389.06
Johnson, Sarah	Sewer Authority Treasurer	156	33.73	\$ 1,315.47
Knowles, Abraham	Maintenance I	2,080	31.03	\$ 62,524.38
Knowles, Abraham	Maintenance I	2,080	31.03	\$ 20,841.46
Knowles, Abraham	Maintenance I	2,080	31.03	\$ 20,841.46
Schmidt, John	PW Supervisor	2,080	42.67	\$ 76,577.53
Schmidt, John	PW Supervisor	2,080	42.67	\$ 25,525.84
Schmidt, John	PW Supervisor	2,080	42.67	\$ 25,525.84
Koren, Chad	Maintenance I	2,080	28.40	\$ 47,544.41
Koren, Chad	Maintenance I	2,080	28.40	\$ 15,848.14
Koren, Chad	Maintenance I	2,080	28.40	\$ 15,848.14
Schmidt, Nicholas	Maintenance I	2,080	31.03	\$ 59,408.94
Schmidt, Nicholas	Maintenance I	2,080	31.03	\$ 19,802.98
Schmidt, Nicholas	Maintenance I	2,080	31.03	\$ 19,802.98
Flynn, Michael	PT Seasonal Public Works	480	18.89	\$ 9,760.84
Schmidt, Gary	PT Seasonal Public Works	480	18.34	\$ 9,476.64
Kujawa, Landen	PT Seasonal Public Works	320	14.92	\$ 5,139.64
TOTALS =====27====>>				\$ 879,211.10



Bonds TIF and Capital Funds

Final Budget Summary

December 11, 2023

Debt Service Funds - Funds 315, 316, 317

2024 Final Budget

Fund 315 - 2015 Imp Bond - NE Area Street Project						Payoff Date: 12/01/2035	
<u>Revenues</u>							
<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
315-47000-31010	Current Ad Valorem Taxes	99,822.62	97,461.61	51,573.54	96,364.00	94,685.00	
315-47000-36100	Special Assessments	28,394.99	23,557.86	13,629.09	32,917.00	31,919.00	
315-47000-36210	Interest Earnings	-	(1,524.47)	-	-	-	
Total Revenues		128,217.61	119,495.00	65,202.63	129,281.00	126,604.00	-2.1%
<u>Expenditures</u>							
<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
315-47000-600	Debt Service Principal	85,000.00	85,000.00	85,000.00	85,000.00	85,000.00	
315-47000-610	Debt Service Interest	43,225.00	40,675.00	38,125.00	38,125.00	35,575.00	
315-47000-620	Fiscal Agent's Fees	-	495.00	495.00	-	495.00	
Total Expenditures		128,225.00	126,170.00	123,620.00	123,125.00	121,070.00	-1.7%

Fund 316 - 2019A Imp Bond - SE Area Street Project						Payoff Date: 12/15/2039	
<u>Revenues</u>							
<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
316-47000-31010	Current Ad Valorem Taxes	54,456.14	52,616.22	27,719.03	51,786.00	55,776.00	
316-47000-36100	Special Assessments	51,706.31	24,938.96	7,254.58	19,194.00	19,194.00	
316-47000-36210	Interest Earnings	-	(664.93)	-	-	-	
316-47000-39200	Operating Transfers	-	-	46,082.35	-	-	
Total Revenues		106,162.45	76,890.25	81,055.96	70,980.00	74,970.00	5.6%
<u>Expenditures</u>							
<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
316-47000-430	Miscellaneous	10,548.01	-	-	-	-	
316-47000-600	Debt Service Principal	40,000.00	40,000.00	40,000.00	40,000.00	45,000.00	
316-47000-610	Debt Service Interest	30,000.00	28,800.00	27,600.00	27,600.00	26,400.00	
Total Expenditures		80,548.01	68,800.00	67,600.00	67,600.00	71,400.00	5.6%

Fund 317 - 2020 Equip Cert - Fire Truck						Payoff Date: 12/15/2029	
<u>Revenues</u>							
<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
317-47000-31010	Current Ad Valorem Taxes	98,734.40	97,411.22	52,652.85	98,415.00	98,607.00	
317-47000-36210	Interest Earnings	-	(80.11)	-	-	-	
Total Revenues		98,734.40	97,331.11	52,652.85	98,415.00	98,607.00	0.2%
<u>Expenditures</u>							
<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
317-47000-600	Debt Service Principal	82,000.00	85,000.00	86,000.00	86,000.00	87,000.00	
317-47000-610	Debt Service Interest	12,316.50	8,536.00	7,728.50	7,730.00	6,910.00	
Total Expenditures		94,316.50	93,536.00	93,728.50	93,730.00	93,910.00	0.2%

Levy	246,565	249,068
Sp Assmts	52,111	51,113
Debt Svc	284,455	286,380
Net	14,221	13,801

TIF Funds - Funds 501 & 502
2024 Final Budget

Fund 501 - Mississippi Ridge		Required Decertification Date: 12/31/2036					
Revenues							
<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
501-41000-31010	Current Ad Valorem Taxes	-	6,040.56	47,135.76	-	90,000.00	
501-41000-36210	Interest Earnings	-	(10.58)	-	-	-	
Total Revenues		-	6,029.98	47,135.76	-	90,000.00	n/a
Expenditures							
<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
501-41000-304	Legal Fees	-	226.76	240.30	-	500.00	
501-41000-305	Contracted Services	-	2,000.00	1,000.00	-	2,000.00	
501-41000-437	TIF Payments	-	2,718.25	45,140.43	-	81,000.00	
Total Expenditures		-	4,945.01	46,380.73	-	83,500.00	n/a

Fund 502 - Clearwater Residential Suites		Required Decertification Date: 12/31/2050					
Revenues							
<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
502-41000-31010	Current Ad Valorem Taxes	-	-	-	-	-	
502-41000-36210	Interest Earnings	-	-	-	-	-	
Total Revenues		-	-	-	-	-	n/a
Expenditures							
<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
502-41000-304	Legal Fees	-	-	-	-	-	
502-41000-305	Contracted Services	-	-	-	-	-	
502-41000-437	TIF Payments	-	-	-	-	-	
Total Expenditures		-	-	-	-	-	n/a

Summary of 2024 Capital Improvement Plan

<u>Fund</u>	<u>Fund ID</u>	<u>Requested Amount</u>
General (City Hall)	400	\$ 2,049,000
Streets	415	\$ 135,600
Equipment	430	\$ 120,000
Fire	420	\$ 62,000
Fire Trucks	421	\$ 90,000
Local Option Sales Tax	270	\$ 655,000
Water	600	\$ 66,750
Sewer	601	\$ 109,250
Storm Sewer	651	\$ 12,000
		\$ 3,299,600
 <u>By Source of Funds</u>		
Bond Proceeds		\$ 2,000,000
Tax Levy		\$ 316,600
Federal Grants		\$ -
State Grants		\$ -
County Grants		\$ -
Other Grants		\$ -
State Aid		\$ -
Local Option Sales Tax		\$ 250,000
Utility Revenue		\$ 188,000
Contract Revenue		\$ 140,000
Fund Balance		\$ 405,000
		\$ 3,299,600

Capital Improvement Funds - Funds 400, 415, 420, 421, 430

2024 Final Budget

Fund 400 - General Capital Fund

Revenues

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
400-41000-31010	Current Ad Valorem Taxes	-	-	23,576.66	45,000.00	49,000.00	
400-41000-36210	Interest Earnings	-	-	-	-	-	
400-41000-39300	Bond Proceeds	-	-	-	-	2,000,000.00	
400-41000-39200	Operating Transfers	-	-	65,000.00	-	-	
	Total Revenues	-	-	88,576.66	45,000.00	2,049,000.00	n/a

Expenditures

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
400-41000-596	Capital Outlay - Other	-	-	38,270.30	45,000.00	49,000.00	
400-41000-598	Capital Outlay - Equipment	-	-	-	-	-	
400-41000-599	Capital Outlay - Buildings	-	-	-	-	2,000,000.00	
	Total Expenditures	-	-	38,270.30	45,000.00	2,049,000.00	n/a

Fund 415 - Street Capital Fund

Revenues

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
415-47000-31010	Current Ad Valorem Taxes	25,576.47	90,522.99	56,284.38	105,600.00	135,600.00	
415-47000-36210	Interest Earnings	-	(409.93)	-	-	-	
415-47000-39200	Operating Transfers	-	18,723.00	-	-	-	
	Total Revenues	25,576.47	108,836.06	56,284.38	105,600.00	135,600.00	28.4%

Expenditures

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
415-43100-303	Engineering Fees	-	17,210.00	-	-	-	
415-43100-305	Contracted Services	-	1,652.00	-	-	-	
415-43100-591	Capital Outlay - Streets	-	207,640.81	14,950.00	-	211,200.00	
	Total Expenditures	-	226,502.81	14,950.00	-	211,200.00	n/a

Fund 420 - Fire Department Capital Fund

Revenues

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
420-42220-31010	Current Ad Valorem Taxes	104.29	-	5,239.26	10,000.00	12,000.00	
420-42220-36210	Interest Earnings	-	(742.87)	-	-	-	
420-42220-36230	Contributions/Donations	25,000.00	61,322.70	15,000.00	-	-	
420-42220-39200	Operating Transfers	50,000.00	66,295.50	-	50,000.00	50,000.00	
	Total Revenues	75,104.29	126,875.33	20,239.26	60,000.00	62,000.00	3.3%

Expenditures

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
420-42200-597	Capital Outlay - Vehicles	412,448.77	-	-	-	-	
420-42200-598	Capital Outlay - Equipment	53,754.80	171,647.46	32,114.60	-	22,000.00	
420-42200-720	Operating Transfers	-	-	-	-	-	
	Total Expenditures	466,203.57	171,647.46	32,114.60	-	22,000.00	n/a

Fund 421 - Fire Truck Capital Fund

Revenues

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
421-42220-36210	Interest Earnings	-	(2,053.51)	-	-	-	
421-42220-39101	Sales of Fixed Assets	20,000.00	-	-	-	-	
421-42220-39200	Operating Transfers	99,030.00	93,550.00	-	93,730.00	90,000.00	
Total Revenues		119,030.00	91,496.49	-	93,730.00	90,000.00	-4.0%

Expenditures

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
421-42220-597	Capital Outlay - Vehicles	-	-	-	-	-	
421-42220-720	Operating Transfers	-	-	-	-	-	
Total Expenditures		-	-	-	-	-	n/a

Fund 430 - Capital Equipment Fund

Revenues

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
430-43000-31010	Current Ad Valorem Taxes	75,879.72	85,124.02	58,455.56	110,000.00	120,000.00	
430-43000-36210	Interest Earnings	-	(4,892.76)	-	-	-	
430-43000-39101	Sales of Fixed Assets	-	-	-	-	-	
Total Revenues		75,879.72	80,231.26	58,455.56	110,000.00	120,000.00	9.1%

Expenditures

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
430-43000-597	Capital Outlay - Vehicles	-	-	-	-	-	
430-43000-598	Capital Outlay - Equipment	-	33,470.36	5,900.00	310,000.00	75,000.00	
430-43000-720	Operating Transfers	-	8,000.00	-	-	-	
Total Expenditures		-	41,470.36	5,900.00	310,000.00	75,000.00	-75.8%

2024 Capital Fund Levy	316,600.00
2024 Planned Expenditures	2,357,200.00
Set Aside/Spenddown	(2,040,600.00)

10 Year Capital Improvement Plan

<u>Project Fund Summary</u>	<u>Prior</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>Total</u>
400 - General	\$ 110,000	\$ 2,049,000	\$ 173,000	\$ 158,000	\$ 158,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 3,578,000
415 - Streets	\$ 105,600	\$ 135,600	\$ 1,980,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 3,261,200
430 - Equipment	\$ 450,000	\$ 120,000	\$ 115,000	\$ 120,000	\$ 120,000	\$ 115,000	\$ 110,000	\$ 100,000	\$ 110,000	\$ 81,000	\$ 26,000	\$ -	\$ 1,467,000
420 - Fire	\$ 55,000	\$ 62,000	\$ 82,000	\$ 82,000	\$ 78,000	\$ 78,000	\$ 57,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ 42,000	\$ 702,000
421 - Fire Trucks	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ 1,050,000	\$ -	\$ -	\$ -	\$ -	\$ 1,380,000	\$ 1,410,000
270 - Parks	\$ 65,000	\$ 655,000	\$ 1,560,000	\$ 375,000	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,155,000
600 - Water	\$ 38,100	\$ 66,750	\$ 2,565,000	\$ 63,500	\$ 57,500	\$ 95,000	\$ 133,500	\$ 120,000	\$ 1,050,000	\$ 63,500	\$ 50,000	\$ 50,000	\$ 4,302,850
601 - Sewer	\$ 100,000	\$ 109,250	\$ 30,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 15,000	\$ 10,000	\$ -	\$ -	\$ 274,250
651 - Storm Sewer	\$ 32,000	\$ 12,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 12,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 12,000	\$ 72,000
	\$ 1,045,700	\$ 3,299,600	\$ 6,597,000	\$ 1,020,500	\$ 795,500	\$ 825,000	\$ 1,657,500	\$ 559,000	\$ 1,514,000	\$ 493,500	\$ 415,000	\$ 1,769,000	\$ 18,222,300

<u>Funding Source Summary</u>	<u>Prior</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>Total</u>
Bond Proceeds	\$ -	\$ 2,000,000	\$ 4,350,000	\$ -	\$ -	\$ -	\$ 1,050,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,380,000	\$ 8,400,000
Tax Levy	\$ -	\$ 316,600	\$ 450,000	\$ 440,000	\$ 486,000	\$ 478,000	\$ 452,000	\$ 437,000	\$ 447,000	\$ 418,000	\$ 363,000	\$ 327,000	\$ 4,287,600
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Tax	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000
Utility Revenue	\$ -	\$ 188,000	\$ 97,000	\$ 65,500	\$ 59,500	\$ 97,000	\$ 155,500	\$ 122,000	\$ 67,000	\$ 75,500	\$ 52,000	\$ 62,000	\$ 979,000
Contract Revenue	\$ -	\$ 140,000	\$ 140,000	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420,000
Fund Balance	\$ 1,045,700	\$ 405,000	\$ 1,310,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,885,700
	\$ 1,045,700	\$ 3,299,600	\$ 6,597,000	\$ 1,020,500	\$ 795,500	\$ 825,000	\$ 1,657,500	\$ 559,000	\$ 1,514,000	\$ 493,500	\$ 415,000	\$ 1,769,000	\$ 18,222,300

Check (s/b 0) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

General Capital Fund 400

Current Fund Balance: 110,000 *(includes operating funds)*

	<u>Prior</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>Total</u>
Project - Cost Allocation													
Roof over Fire Bays - repairs	-	15,000	15,000	-	-	-	-	-	-	-	-	-	30,000
New AC unit (front office)	15,000	-	-	-	-	-	-	-	-	-	-	-	15,000
Generator 50 KW (with Fire)	15,000	15,000	-	-	-	-	-	-	-	-	-	-	30,000
Accounting Software	80,000	-	-	-	-	-	-	-	-	-	-	-	80,000
Lighting LED inside	-	9,000	-	-	-	-	-	-	-	-	-	-	9,000
Water heater	-	7,000	-	-	-	-	-	-	-	-	-	-	7,000
Building Expansion	-	-	-	-	-	-	-	-	-	-	-	-	-
Laserfiche filing system	-	3,000	3,000	3,000	3,000	-	-	-	-	-	-	-	12,000
Debt Service - Bonds for Construction	-	2,000,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	3,550,000
Total Cost	110,000	2,049,000	173,000	158,000	158,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	3,733,000

Funding Source													
Bond Proceeds	-	2,000,000	-	-	-	-	-	-	-	-	-	-	2,000,000
Tax Levy	-	49,000	173,000	158,000	158,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	1,623,000
Federal Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Option Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance	110,000	-	-	-	-	-	-	-	-	-	-	-	110,000
Total Funds	110,000	2,049,000	173,000	158,000	158,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	3,733,000

Public Works Streets Fund 415

Current Fund Balance: 42,984

	Year	Life	Prior	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
NE Area Chip Seal		5	-	-	-	-	-	45,000	40,000	-	-	-	-	-	85,000
NE Area Crack Fill		5	-	-	-	-	10,000	-	-	-	-	-	-	-	10,000
NE Area Overlay	2015	20	-	-	-	-	-	-	-	-	-	-	-	-	-
NE Area Reconstruct		40	-	-	-	-	-	-	-	-	-	-	-	-	-
SE Area Chip Seal		5	-	-	-	40,000	45,000	-	-	-	-	-	-	-	85,000
SE Area Crack Fill		5	-	-	10,000	-	-	-	-	-	-	-	-	-	10,000
SE Area Overlay	2019	20	-	-	-	-	-	-	-	-	-	-	-	-	-
SE Area Reconstruct		40	-	-	-	-	-	-	-	-	-	-	-	-	-
Cedar South Chip Seal		5	-	-	-	-	-	-	-	20,000	75,000	75,000	-	-	170,000
Cedar South Crack Fill		5	-	-	-	-	-	-	-	-	-	-	-	-	-
Cedar South Overlay		20	-	-	1,500,000	-	-	-	-	-	-	-	-	-	1,500,000
Cedar South Reconstruct		40	-	-	-	-	-	-	-	-	-	-	-	-	-
Smith Street Overlay	2022	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Smith Street Chip Seal		5	-	-	-	-	-	30,000	-	-	-	-	-	-	30,000
Ash St from Hwy 24 to CR 75 Overlay		20	-	-	75,000	75,000	75,000	-	-	-	-	-	-	-	225,000
Ash St Chip Seal		5	-	-	-	-	-	-	-	-	25,000	25,000	25,000	-	75,000
Main St from Bridge to CR 75 Overlay		20	105,600	105,600	-	-	-	-	-	-	-	-	-	-	211,200
Main St from Bridge to Riverside Pk		20	-	-	-	-	-	-	-	-	-	-	-	-	-
Prairie & Maple Overlay		20	-	-	350,000	-	-	-	-	-	-	-	-	-	350,000
Prairie & Maple Chip Seal		5	-	-	-	-	-	-	-	20,000	20,000	20,000	-	-	60,000
Heaton/Nelson/Shorty Crack Fill		5	-	-	-	-	-	10,000	-	-	-	-	-	-	10,000
Heaton/Nelson/Short Chip Seal		5	-	-	-	-	-	40,000	-	-	-	-	-	-	40,000
Pave Road/Driveway to PW Shop		40	-	-	-	-	-	-	80,000	80,000	-	-	-	-	160,000
Huber Ave Reconstruct		40	-	30,000	45,000	15,000	-	5,000	10,000	10,000	10,000	10,000	105,000	130,000	370,000
Total Cost			105,600	135,600	1,980,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	3,391,200

Funding Source															
Bond Proceeds			-	-	1,850,000	-	-	-	-	-	-	-	-	-	1,850,000
Tax Levy			-	135,600	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	1,435,600
Federal Grants			-	-	-	-	-	-	-	-	-	-	-	-	-
State Grants (Small Cities Aid)			-	-	-	-	-	-	-	-	-	-	-	-	-
County Grants			-	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants			-	-	-	-	-	-	-	-	-	-	-	-	-
State Aid			-	-	-	-	-	-	-	-	-	-	-	-	-
Local Option Sales Tax			-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Revenue			-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Revenue			-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance			105,600	-	-	-	-	-	-	-	-	-	-	-	105,600
Total Funds			105,600	135,600	1,980,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	3,391,200

Public Works Equipment Fund 430

Current Fund Balance: 502,431

	Year	Life	Prior	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
1/2 Ton Truck (replace w/3/4 & plow)			90,000	-	-	-	-	-	-	-	-	-	-	-	90,000
Plow Truck - tandem axle			250,000	-	-	-	-	-	-	-	-	-	-	-	250,000
1 Ton Truck with Plow			-	15,000	30,000	30,000	-	-	-	-	-	-	-	-	75,000
Utility Truck (toolbox/crane)			-	60,000	60,000	-	-	-	-	-	-	-	-	-	120,000
Skid Loader - CAT			50,000	25,000	-	-	-	-	-	-	-	-	-	-	75,000
Skid Loader - Kubota			-	-	-	-	20,000	30,000	30,000	-	-	-	-	-	80,000
Tool Cat			-	-	-	-	-	-	-	10,000	40,000	11,000	-	-	61,000
Brush Mower Attachment		10	-	-	-	-	-	-	10,000	-	-	-	-	-	10,000
Grader Attachment		10	-	-	-	-	-	-	-	-	-	-	7,500	-	7,500
Pay Loader			-	-	-	-	-	-	-	80,000	60,000	60,000	-	-	200,000
Bucket truck or trailer			-	-	-	-	20,000	-	-	-	-	-	-	-	20,000
Mower #1 - John Deere 1545	2022	5	-	-	-	5,000	5,000	20,000	-	-	-	-	-	-	30,000
Mower #2 - Kubota 3925	2020	5	-	-	10,000	10,000	10,000	-	-	-	10,000	10,000	10,000	-	60,000
Mower #3 - John Deere 1445		5	-	-	-	15,000	15,000	-	-	-	-	-	-	-	30,000
Brush Chipper			-	-	-	-	-	40,000	60,000	-	-	-	-	-	100,000
Shop Addition - cold storage			60,000	20,000	15,000	60,000	20,000	-	-	-	-	-	-	-	175,000
LED lights - shop			-	-	-	-	-	10,000	10,000	-	-	-	-	-	20,000
Air compressor - shop			-	-	-	-	-	-	-	10,000	-	-	-	-	10,000
Switch gear			-	-	-	-	10,000	-	-	-	-	-	-	-	10,000
Diesel air compressor			-	-	-	-	20,000	15,000	-	-	-	-	-	-	35,000
Over Head Hoist			-	-	-	-	-	-	-	-	-	-	8,500	-	8,500
Total Cost			450,000	120,000	115,000	120,000	120,000	115,000	110,000	100,000	110,000	81,000	26,000	-	1,467,000

Funding Source

Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	120,000	115,000	120,000	120,000	120,000	115,000	110,000	100,000	110,000	81,000	26,000	-	1,017,000
Federal Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Option Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance			450,000	-	-	-	-	-	-	-	-	-	-	-	450,000
Total Funds			450,000	120,000	115,000	120,000	120,000	115,000	110,000	100,000	110,000	81,000	26,000	-	1,467,000

Fire Department Fund 420

Current Fund Balance: 76,159

	<u>Prior</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>Total</u>
SCBA	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	220,000
Cascade System (air tanks)	50,000	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	-	110,000
Generator 50 KW (with City Hall)	-	5,000	15,000	10,000	-	-	-	-	-	-	-	-	30,000
Washer/Extractor & Dryer	-	-	-	-	-	-	-	-	-	-	-	-	-
Ranger ATV & Trailer	-	-	-	-	16,000	16,000	-	-	-	-	-	-	32,000
Turnout Gear (4 per year)	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	110,000
Radios/Pagers (3 per year)	-	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	132,000
Boat, Motor, Trailer (purchased 2004)	-	2,000	2,000	2,000	2,000	2,000	-	-	-	-	-	-	10,000
Lockers	-	3,000	3,000	3,000	3,000	3,000	-	-	-	-	-	-	15,000
Paint floor & walls	-	5,000	5,000	10,000	-	-	-	-	-	-	-	-	20,000
Building Reconfiguration	-	-	10,000	10,000	10,000	-	-	-	-	-	-	-	30,000
Extricator	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-	-	-	-	-	35,000
Total Cost	55,000	62,000	82,000	82,000	78,000	78,000	57,000	52,000	52,000	52,000	52,000	42,000	744,000

Funding Source

Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	12,000	32,000	32,000	78,000	78,000	57,000	52,000	52,000	52,000	52,000	42,000	539,000
Federal Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Option Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Revenue	-	50,000	50,000	50,000	-	-	-	-	-	-	-	-	150,000
Fund Balance	55,000	-	-	-	-	-	-	-	-	-	-	-	55,000
Total Funds	55,000	62,000	82,000	82,000	78,000	78,000	57,000	52,000	52,000	52,000	52,000	42,000	744,000

Fire Truck Fund 421

Current Fund Balance: 210,526

	<u>Prior</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>Total</u>
Project - Cost Allocation													
Tender 11 - 2005 Freightliner	90,000	90,000	70,000	-	-	-	-	-	-	-	-	-	250,000
Utility 12 - 2018 Dodge Ram 550	-	-	20,000	73,000	-	-	-	-	-	-	-	-	93,000
Utility 11 - 2012 Chev Silv/atta	-	-	-	17,000	-	-	200,000	-	-	-	-	-	217,000
Engine 11 - 2009	-	-	-	-	-	-	850,000	-	-	-	-	-	850,000
Rescue 11 - 2015 Ford F450 w/attachme	-	-	-	-	-	-	-	-	-	-	-	380,000	380,000
Engine 12 - Pierce	-	-	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000
Ladder Truck	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cost	90,000	90,000	90,000	90,000	-	-	1,050,000	-	-	-	-	1,380,000	2,790,000

Funding Source													
Bond Proceeds	-	-	-	-	-	-	1,050,000	-	-	-	-	1,380,000	2,430,000
Tax Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Option Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Revenue	-	90,000	90,000	90,000	-	-	-	-	-	-	-	-	270,000
Fund Balance	90,000	-	-	-	-	-	-	-	-	-	-	-	90,000
Total Funds	90,000	90,000	90,000	90,000	-	-	1,050,000	-	-	-	-	1,380,000	2,790,000

Local Option Sales Tax Fund 270

Current Fund Balance: 1,927,689

	<u>Prior</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>Total</u>
Project - Cost Allocation													
El Dorado - Storage Shed	-	-	10,000	-	-	-	-	-	-	-	-	-	10,000
El Dorado - Splash Pad/Pavilion	-	500,000	-	-	-	-	-	-	-	-	-	-	500,000
El Dorado - Lights/Landscaping (along trail)	-	-	-	-	-	80,000	-	-	-	-	-	-	80,000
El Dorado - Wiffle Ball	-	-	-	-	-	-	-	-	-	-	-	-	-
El Dorado - Gaga Ball	-	-	-	-	-	-	-	-	-	-	-	-	-
El Dorado - Picnic Tables/Benches	-	-	-	-	-	-	-	-	-	-	-	-	-
El Dorado - Shaded Areas with Roofs	-	-	-	-	-	-	-	-	-	-	-	-	-
El Dorado - Water Fountains	-	-	-	-	-	-	-	-	-	-	-	-	-
El Dorado - Swings	-	-	-	-	-	-	-	-	-	-	-	-	-
Riverside - Picnic Building/Pavilion	-	-	-	-	-	-	-	-	-	-	-	-	-
Riverside - Fishing Pier	-	-	-	-	-	-	-	-	-	-	-	-	-
Riverside - Additional tables, grills, benches	-	-	-	-	-	-	-	-	-	-	-	-	-
Riverside - Swimming Hole Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
Lions - Tennis Court Replacement	-	-	-	-	-	75,000	-	-	-	-	-	-	75,000
Community Center	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Community Center	-	-	-	-	-	-	-	-	-	-	-	-	-
Trails - I-94 Pedestrian Bridge - Lighting	-	-	100,000	100,000	-	-	-	-	-	-	-	-	200,000
Trails - Trail Connections Bridge/El Dorado	-	100,000	1,400,000	225,000	200,000	75,000	-	-	-	-	-	-	2,000,000
Trails - Walking Trail Along Rivers	-	-	-	-	-	-	-	-	-	-	-	-	-
Trails - Trail Connections to Regional System	-	-	-	-	-	-	-	-	-	-	-	-	-
Sportsman's - Small Roller for ball fields	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000
Sportsman's - Ball field lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Sportsman's - Pavilion expansion	20,000	20,000	20,000	20,000	20,000	20,000	-	-	-	-	-	-	120,000
Sportsman's - Boulders Around Parking Lot	15,000	15,000	-	-	-	-	-	-	-	-	-	-	30,000
Sportsman's - Pave Parking Lot	20,000	20,000	20,000	20,000	20,000	-	-	-	-	-	-	-	100,000
Sportsman's - Scoreboard	-	-	10,000	10,000	10,000	-	-	-	-	-	-	-	30,000
Total Cost	65,000	655,000	1,560,000	375,000	250,000	250,000	-	-	-	-	-	-	3,155,000
Funding Source													
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Option Sales Tax	-	250,000	250,000	250,000	250,000	250,000	-	-	-	-	-	-	1,250,000
Utility Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance	65,000	405,000	1,310,000	125,000	-	-	-	-	-	-	-	-	1,905,000
Total Funds	65,000	655,000	1,560,000	375,000	250,000	250,000	-	-	-	-	-	-	3,155,000

Water Fund 600

Current Fund Balance: 1,004,289 (includes operating funds)

	<u>Year</u>	<u>Life</u>	<u>Prior</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>Total</u>
Project - Cost Allocation															
Well #2 repair (backup well)		7	-	-	15,000	-	-	-	-	-	-	-	-	-	15,000
Well #3 repair (emergency only)			-	-	-	-	-	-	-	-	-	-	-	-	-
Well #4 repair (primary well)	2023	7	-	-	-	-	-	-	-	10,000	-	-	-	-	10,000
Well #5 new construction			-	-	2,500,000	-	-	-	-	-	-	-	-	-	2,500,000
SCADA System (1/2 - shared w/swr)		7	-	9,250	-	-	-	-	-	-	-	-	-	-	9,250
Tower #1 - circulation pump		15	-	7,500	-	-	-	-	-	-	-	-	-	-	7,500
Tower #1 - cleaned inside and out		3	5,900	-	-	6,000	-	-	6,000	-	-	6,000	-	-	23,900
Tower Painting #1		20	25,000	50,000	50,000	50,000	50,000	25,000	-	-	-	-	-	-	250,000
Tower #2 - circulation pump		15	-	-	-	-	7,500	-	-	-	-	-	-	-	7,500
Tower #2 - cleaned inside and out		3	7,200	-	-	7,500	-	-	7,500	-	-	7,500	-	-	29,700
Tower Painting #2		20	-	-	-	-	-	-	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Tower #3 (350 gal - dep on growth)			-	-	-	-	-	-	-	-	1,000,000	-	-	-	1,000,000
Water meter replacement		15	-	-	-	-	-	70,000	70,000	60,000	-	-	-	-	200,000
Total Cost			38,100	66,750	2,565,000	63,500	57,500	95,000	133,500	120,000	1,050,000	63,500	50,000	50,000	4,352,850

Funding Source															
Bond Proceeds			-	-	2,500,000	-	-	-	-	-	1,000,000	-	-	-	3,500,000
Tax Levy			-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Grants			-	-	-	-	-	-	-	-	-	-	-	-	-
State Grants			-	-	-	-	-	-	-	-	-	-	-	-	-
County Grants			-	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants			-	-	-	-	-	-	-	-	-	-	-	-	-
State Aid			-	-	-	-	-	-	-	-	-	-	-	-	-
Local Option Sales Tax			-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Revenue			-	66,750	65,000	63,500	57,500	95,000	133,500	120,000	50,000	63,500	50,000	50,000	814,750
Contract Revenue			-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance			38,100	-	-	-	-	-	-	-	-	-	-	-	38,100
Total Funds			38,100	66,750	2,565,000	63,500	57,500	95,000	133,500	120,000	1,050,000	63,500	50,000	50,000	4,352,850

Sewer Fund 601

Current Fund Balance: 1,029,193 (includes operating funds)

	<u>Year</u>	<u>Life</u>	<u>Prior</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>Total</u>
Project - Cost Allocation															
SCADA System (1/2 - shared w/wtr)		7	-	9,250	-	-	-	-	-	-	15,000	-	-	-	24,250
Lift Station 1 - Pump #1	2022	15	-	-	-	-	-	-	-	-	-	-	-	-	-
Lift station 1 - Pump #2	2006	15	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000
Lift station 2 - Pump #1		15	-	-	-	-	-	-	-	-	-	10,000	-	-	10,000
Lift station 2 - Pump #2		15	-	-	-	-	-	-	10,000	-	-	-	-	-	10,000
Sewer Lining (as needed)			-	-	-	-	-	-	-	-	-	-	-	-	-
Jetter Vacuum Truck		20	100,000	70,000	30,000	-	-	-	-	-	-	-	-	-	200,000
New lift station depends on growth			-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cost			100,000	109,250	30,000	-	-	-	10,000	-	15,000	10,000	-	-	274,250
Funding Source															
Bond Proceeds			-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy			-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Grants			-	-	-	-	-	-	-	-	-	-	-	-	-
State Grants			-	-	-	-	-	-	-	-	-	-	-	-	-
County Grants			-	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants			-	-	-	-	-	-	-	-	-	-	-	-	-
State Aid			-	-	-	-	-	-	-	-	-	-	-	-	-
Local Option Sales Tax			-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Revenue			-	109,250	30,000	-	-	-	10,000	-	15,000	10,000	-	-	174,250
Contract Revenue			-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance			100,000	-	-	-	-	-	-	-	-	-	-	-	100,000
Total Funds			100,000	109,250	30,000	-	-	-	10,000	-	15,000	10,000	-	-	274,250

Storm Sewer Fund 651

Current Fund Balance: 96,209 *(includes operating funds)*

Project - Cost Allocation	Prior	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Native Plantings - Cedar South Ponds	32,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	54,000
Riverbank Restoration - Riverside Pk	-	10,000	-	-	-	-	10,000	-	-	-	-	10,000	30,000
Total Cost	32,000	12,000	2,000	2,000	2,000	2,000	12,000	2,000	2,000	2,000	2,000	12,000	84,000

Funding Source	Prior	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
County Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Option Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Revenue	-	12,000	2,000	2,000	2,000	2,000	12,000	2,000	2,000	2,000	2,000	12,000	52,000
Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance	32,000	-	-	-	-	-	-	-	-	-	-	-	32,000
Total Funds	32,000	12,000	2,000	2,000	2,000	2,000	12,000	2,000	2,000	2,000	2,000	12,000	84,000



Special Revenue Funds

Final Budget Summary

December 11, 2023

Park Dedication Fees - Fund 200

2024 Final Budget

Revenues

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
200-45300-34780	Park Dedication Fees	-	400.00	24,929.00	-	-	
200-45300-36210	Interest Earnings	-	(32.00)	-	-	-	
Total Revenues		-	368.00	24,929.00	-	-	n/a

Expenditures

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
No Active Accounts	-	-	-	-	-	
Total Expenditures		-	-	-	-	n/a

Fire Department - Fund 230

2024 Final Budget

Revenues

Account	Description	2021 Actual	2022 Actual	2023 YTD	2023 Budget	2024 Budget	Chg
230-42200-31010	Current Ad Valorem Taxes	152,145.73	141,919.90	76,918.24	143,700.00	150,035.00	4.4%
230-42200-33100	Federal Grants and Aids	-	-	-	-	-	
230-42200-33400	State Grants and Aids	9,645.00	10,315.20	20,828.25	-	-	
230-42200-33404	Mn State Fire Relief 2% Aid	52,896.35	29,149.72	-	27,000.00	29,000.00	
230-42200-33405	Mn State Fire Relief Suppl Aid	12,386.37	5,883.03	-	5,700.00	5,800.00	
230-42200-33600	County Grants and Aids	-	-	-	-	-	
230-42200-34956	Service Billings - Fire	1,345.00	3,550.00	-	-	-	
230-42200-34958	Fire Contracts - Lynden Twp	99,259.78	71,415.95	55,483.01	95,900.00	99,326.00	
230-42200-34959	Fire Contracts - Clearwater Twp	99,533.84	74,362.49	58,563.45	99,800.00	104,789.00	
230-42200-36200	Misc Revenues	-	-	-	-	-	
230-42200-36210	Interest Earnings	-	(1,500.61)	-	30.00	-	
230-42200-36230	Contributions/Donations/Grants	350.00	2,950.00	3,650.00	-	-	
230-42200-36260	Refunds and Reimbursements	8,537.44	957.21	190.00	-	-	
230-42200-39101	Sales of Fixed Assets/Equipment	-	-	-	-	-	
230-42200-39200	Operating Transfers	-	-	-	-	-	
Total Revenues		436,099.51	339,002.89	215,632.95	372,130.00	388,950.00	4.5%

Expenditures

Account	Description	2021 Actual	2022 Actual	2023 YTD	2023 Budget	2024 Budget	Chg
230-42200-100	Wages and Salaries (General)	57,836.46	66,441.98	69,154.20	68,200.00	74,100.00	
230-42200-101	Full Time Employee	795.67	-	6,111.71	5,800.00	6,300.00	
230-42200-120	Refunds & Reimbursements	1,541.52	3,832.06	2,740.00	1,000.00	1,000.00	
230-42200-121	PERA	115.40	83.06	563.87	400.00	450.00	
230-42200-122	FICA/Medicare	4,481.27	5,082.70	5,755.93	5,700.00	5,700.00	
230-42200-123	Operating Supplies	20,247.88	26,234.55	7,012.11	40,000.00	43,900.00	
230-42200-124	Fire Relief	12,500.00	12,500.00	-	12,500.00	12,500.00	
230-42200-126	Rental/Lease	-	-	-	-	-	
230-42200-129	Mn State Fire Relief 2% Aid	52,896.35	29,149.72	-	27,000.00	29,000.00	
230-42200-130	Mn State Fire Relief Suppl Aid	13,386.37	5,883.03	-	5,700.00	5,800.00	
230-42200-131	Employer Paid Health	-	-	1,276.04	1,600.00	1,600.00	
230-42200-134	Employer Paid Life	-	-	30.52	100.00	100.00	
230-42200-135	Physicals/Drug Testing	1,520.00	1,620.00	1,200.00	3,200.00	3,000.00	
230-42200-152	Workers Comp Ins	5,020.13	7,392.67	7,846.37	6,500.00	6,800.00	
230-42200-208	Training & Instruction	10,534.90	15,986.13	17,149.88	12,400.00	13,500.00	
230-42200-209	Medical Training	4,220.28	8,272.43	5,288.78	7,500.00	8,500.00	
230-42200-212	Motor Fuels	3,034.52	4,739.90	4,002.68	4,000.00	5,500.00	
230-42200-305	Contracted Services	819.00	939.00	999.50	1,000.00	1,000.00	
230-42200-307	Repairs & Maintenance Charges	9,227.07	9,891.27	8,177.80	14,700.00	15,000.00	
230-42200-321	Communications	823.53	863.33	875.43	1,000.00	1,000.00	
230-42200-351	Legal Notices Publishing	382.50	-	-	-	100.00	
230-42200-363	Automotive Insurance	2,404.00	2,592.00	2,511.00	3,000.00	3,000.00	
230-42200-382	Utilities	2,812.76	4,599.61	4,420.02	6,000.00	6,000.00	
230-42200-433	Dues & Subscriptions	1,005.00	755.00	901.25	1,100.00	1,100.00	
230-42200-550	Capital Outlay - Vehicles	-	-	-	-	-	
230-42200-560	Capital Outlay - Furniture & Office Equip	-	-	-	-	-	
230-42200-598	Capital Outlay - Equipment	-	-	-	-	-	
230-42200-599	Capital Outlay - Building	-	-	-	-	-	
230-42200-720	Operating Transfers	149,030.00	159,845.50	-	50,000.00	50,000.00	
Capital Outlay	Bonded Debt Payments - Principal	-	-	-	86,000.00	87,000.00	
Capital Outlay	Bonded Debt Payments - Interest	-	-	-	7,730.00	7,000.00	
Total Expenditures		354,634.61	366,703.94	146,017.09	372,130.00	388,950.00	4.5%

Contract Amounts	2023 YTD	2024 Budget	Split
City of Clearwater	143,682.51	150,035.00	42.36%
Clearwater Township	99,812.74	104,789.00	29.59%
Lynden Township	46	99,326.00	28.05%

Fire Contract Split Formula - 2024 Estimate

2024 Budget Estimate	354,150
Operations & Debt	304,150
Capital	50,000

Calculation - Part I

Operations & Debt				33% is taken off the top and split between the 3 entities - this is
Service Budget	304,150	33%	116,869.50	based on the old formula
		1/3	38,956.50	This is the 1/3 amount for each entity.

Calculation - Part II

Budget Remainder 187,280.50

Calls for Last 5 Years

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>	<u>5 Yr Avg</u>	<u>% Share</u>	<u>Amount</u>
Clearwater	137	161	121	182	194	795	159	50.41%	94,412.17
Clearwater Twp	50	87	70	116	91	414	83	26.25%	49,165.58
Lynden Twp	65	78	69	68	88	368	74	23.34%	43,702.74
Total	252	326	260	366	373	1,577	315	100.00%	187,280.50

Calculation Part III

		<u>Clearwater</u>		
		<u>Clearwater</u>	<u>Twp</u>	<u>Lynden Twp</u>
Capital Budget - 1/3	50,000.00	16,666.67	16,666.67	16,666.67

Total Cost Split

	<u>Part I</u>	<u>Part II</u>	<u>Part III</u>	<u>Total</u>	<u>Share</u>
Clearwater	38,956.50	94,412.17	16,666.67	150,035.34	42.36%
Clearwater Twp	38,956.50	49,165.58	16,666.67	104,788.75	29.59%
Lynden Twp	38,956.50	43,702.74	16,666.67	99,325.91	28.05%
	116,869.50	187,280.50	50,000.00	354,150.00	

Parks & Recreation - Fund 240

2024 Final Budget

Revenues

Account	Description	2021 Actual	2022 Actual	2023 YTD	2023 Budget	2024 Budget	Chg
240-45300-31010	Current Ad Valorem Taxes	80,072.33	76,203.42	41,228.37	76,500.00	84,200.00	10.1%
240-45300-31311	Wright County Sales Tax	15.17	37.55	83.11	-	-	
240-45300-33400	State Grants and Aids	-	-	9,678.57	-	-	
240-45300-34800	Lease Agreement Proceeds	8,348.59	9,419.05	8,991.62	10,000.00	9,400.00	
240-45300-36210	Interest Earnings	-	(157.37)	-	-	-	
240-45300-36230	Contributions & Donations	-	-	11,500.00	-	-	
240-45300-36260	Refunds and Reimbursements	3,606.37	4,100.00	4,700.00	3,000.00	3,500.00	
240-45300-39200	Operating Transfers	-	-	9,869.12	-	-	
240-45300-39323	Rental/Lease Agreements	2,813.58	3,993.33	4,935.64	2,500.00	3,000.00	
Total Revenues		94,856.04	93,595.98	90,986.43	92,000.00	100,100.00	8.8%

Expenditures

Account	Description	2021 Actual	2022 Actual	2023 YTD	2023 Budget	2024 Budget	Chg
240-45300-100	Wages and Salaries (General)	3,100.00	1,900.00	-	3,000.00	3,000.00	
240-45300-101	Full Time Employee	-	-	-	-	-	
240-45300-103	Part Time Employee	23,386.55	20,749.72	33,502.26	20,900.00	22,600.00	
240-45300-121	PERA	-	-	-	-	-	
240-45300-122	FICA/Medicare	2,026.27	1,701.36	2,229.77	1,600.00	1,700.00	
240-45300-123	Operating Supplies	5,170.04	6,770.19	6,221.22	6,000.00	6,000.00	
240-45300-125	Cleaning Service - Uniforms	1,879.50	-	-	-	-	
240-45300-152	Workers Comp Ins	1,639.98	1,364.80	1,711.90	1,500.00	1,500.00	
240-45300-212	Motor Fuels	2,004.59	4,217.55	180.70	3,000.00	3,500.00	
240-45300-304	Legal Fees	621.00	-	-	-	-	
240-45300-305	Contracted Services	3,604.90	7,017.40	5,482.50	7,000.00	7,000.00	
240-45300-307	Repairs & Maintenance Charges	13,464.88	15,377.58	24,204.75	9,000.00	10,000.00	
240-45300-321	Communications	1,515.00	1,619.59	1,354.20	1,500.00	1,500.00	
240-45300-362	Property Insurance	23,133.00	15,921.00	19,640.00	23,000.00	23,000.00	
240-45300-382	Utilities	7,717.37	9,311.90	9,318.96	7,500.00	8,000.00	
240-45300-383	Sanitation	4,062.18	2,735.38	4,540.72	4,500.00	3,800.00	
240-45300-596	Capital Outlay - Other Impr	-	-	25,085.09	-	5,000.00	
240-45300-597	Capital Outlay - Vehicles	-	-	-	-	-	
240-45300-598	Capital Outlay - Equipment	-	-	-	-	-	
240-45300-599	Capital Outlay - Buildings	-	20,550.00	-	-	-	
240-45300-906	Contractual Reimb Fine/Fee	3,297.90	3,979.25	4,985.62	3,500.00	3,500.00	
Total Expenditures		96,623.16	113,215.72	138,457.69	92,000.00	100,100.00	8.8%

Economic Development Authority - Fund 250

2024 Final Budget

Revenues

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
250-41200-31010	Current Ad Valorem Taxes	81,542.79	80,493.80	46,950.54	87,890.00	57,400.00	-34.7%
250-41200-33601	Other Grants	-	-	-	-	-	
250-41200-33800	Municipal Contributions	-	-	-	-	-	
250-41200-36210	Interest Earnings	-	(2,576.74)	-	-	-	
250-41200-37310	Penalties	-	-	-	-	-	
250-41200-39350	EDA Loan Repayments	-	-	-	-	-	
Total Revenues		81,542.79	77,917.06	46,950.54	87,890.00	57,400.00	-34.7%

Expenditures

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
250-41200-100	Wages and Salaries (General)	3,000.00	4,105.89	-	3,000.00	3,000.00	
250-41200-101	Full Time Employee	-	-	4,178.03	18,800.00	23,800.00	
250-41200-121	PERA	-	-	291.29	1,410.00	1,800.00	
250-41200-122	FICA/Medicare	229.52	314.37	291.03	1,670.00	1,800.00	
250-41200-123	Operating Supplies	-	247.64	878.46	1,000.00	700.00	
250-41200-131	Employer Paid Health	-	-	378.12	2,830.00	3,800.00	
250-41200-134	Employer Paid Life	-	-	-	280.00	300.00	
250-41200-150	Software & Support	-	2,288.16	198.16	2,500.00	2,000.00	
250-41200-182	Bank Fees	-	-	-	-	-	
250-41200-208	Training & Instruction	-	-	-	-	2,000.00	
250-41200-303	Engineering Fees	360.00	-	1,341.50	-	500.00	
250-41200-304	Legal Fees	90.00	-	-	-	500.00	
250-41200-305	Contracted Services	-	25.00	35.00	-	10,000.00	
250-41200-331	Travel Expenses	-	-	-	1,000.00	1,000.00	
250-41200-340	Advertising/Marketing	3,390.00	1,754.00	-	4,000.00	4,000.00	
250-41200-351	Legal Notices Publishing	-	-	213.90	-	500.00	
250-41200-430	Miscellaneous	-	-	-	-	-	
250-41200-433	Dues and Subscriptions	872.00	1,222.00	1,297.00	1,400.00	1,700.00	
250-41200-596	Capital Outlay - Oth Impr	-	-	-	50,000.00	-	
250-41200-650	Loan Fund Distribution	-	-	-	-	-	
250-41200-720	Operating Transfers	-	-	-	-	-	
250-41200-721	Contributions to Enterprise Fund	12,500.00	-	-	-	-	
Total Expenditures		20,441.52	9,957.06	9,102.49	87,890.00	57,400.00	-34.7%

Local Option Sales Tax - Fund 270
2024 Final Budget

Revenues

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
270-41000-31310	Local Sales Tax	308,439.20	331,485.14	307,578.00	250,000.00	262,000.00	
270-41000-31850	Excise Taxes	20.00	8,920.00	4,380.00	8,000.00	4,000.00	
270-41000-36210	Interest Earnings	-	(17,967.20)	-	-	-	
Total Revenues		308,459.20	322,437.94	311,958.00	258,000.00	266,000.00	3.1%

Expenditures

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
270-41000-179	Administrative Fees	7,598.50	7,317.96	5,961.77	8,000.00	8,000.00	
270-41000-303	Engineering Fees	1,612.50	1,222.50	4,065.00	2,000.00	2,000.00	
270-41000-305	Contracted Services	3,750.76	713.84	3,064.63	6,000.00	6,000.00	
270-41000-596	Capital Outlay - Other Improvemer	65,791.13	81,406.54	211,571.00	242,000.00	155,000.00	
270-41000-598	Capital Outlay - Equipment	-	15,963.18	-	-	500,000.00	
Total Expenditures		78,752.89	106,624.02	224,662.40	258,000.00	671,000.00	160.1%



Enterprise Funds

Final Budget Summary
December 11, 2023

Water Utility - Fund 600

2024 Final Budget

Revenues

Account	Description	2021 Actual	2022 Actual	2023 YTD	2023 Budget	2024 Budget	Chg
600-49400-31010	Current Ad Valorem Taxes	53,513	51,824	28,351	53,000	-	
600-49400-31300	General Sales and Use Tax	3,602	3,551	3,762	3,600	3,600	
600-49400-33400	State Grants and Aids	10,000	9,880	-	-	-	
600-49400-34800	Lease Agreement	2,400	2,400	2,673	2,400	2,400	
600-49400-36100	Special Assessments	1,820	1,258	1,126	1,000	1,000	
600-49400-36210	Interest Earnings	-	(9,254)	-	-	-	
600-49400-36260	Refunds and Reimbursements	-	-	10,108	-	-	
600-49400-37100	Water Sales	226,513	200,860	198,184	199,600	293,600	
600-49400-37130	Water Meter Sales	8,237	8,266	14,657	10,000	8,500	
600-49400-37135	Water Maintenance Fees	-	-	-	-	-	
600-49400-37150	Water Connect/Reconnect/WAC	23,750	20,000	135,000	25,000	20,000	
600-49400-37170	MDS Test Fee	6,503	6,490	5,843	6,500	6,500	
600-49400-37190	State Surcharge	-	-	-	-	-	
600-49400-39200	Operating Transfers	99,338	174,166	-	-	-	
600-49400-39201	Contributions from	6,250	-	-	-	-	
600-49400-39300	Proceeds - PFA Bonds	694,634	138,324	-	-	-	
Total Revenues		1,136,559	607,763	399,705	301,100	335,600	11.5%

Expenditures

Account	Description	2021 Actual	2022 Actual	2023 YTD	2023 Budget	2024 Budget	Chg
600-49400-101	Full Time Employees Regular	65,849	71,191	74,538	82,000	83,300	
600-49400-102	Full Time Employees Overtime	205	-	99	-	-	
600-49400-103	Part Time Employees	-	-	1,290	600	500	
600-49400-120	Refunds & Reimbursement	665	32	40	100	100	
600-49400-121	PERA	4,868	5,290	5,413	6,200	6,200	
600-49400-122	FICA/Medicare	5,038	5,432	5,792	6,300	6,400	
600-49400-123	Operating Supplies	14,004	14,793	27,950	30,000	16,000	
600-49400-131	Employer Paid Health	21,868	21,044	17,789	22,000	25,000	
600-49400-134	Employer Paid Life	-	-	642	800	-	
600-49400-150	Software & Support	1,691	4,609	3,306	2,500	5,000	
600-49400-151	W/S Locates	304	248	211	300	300	
600-49400-152	Workers Comp Insurance	3,631	1,706	3,127	3,000	2,500	
600-49400-182	Bank Fees	813	988	859	1,000	1,000	
600-49400-200	Office Supplies	370	236	-	-	-	
600-49400-208	Training and Instruction	325	500	762	1,000	1,000	
600-49400-212	Motor Fuels	2,329	3,004	2,241	2,500	3,500	
600-49400-303	Engineering Fees	14,931	5,563	-	10,000	5,500	
600-49400-304	Legal Fees	4,022	-	-	-	-	
600-49400-305	Contracted Services	762	704	655	5,000	5,000	
600-49400-306	MDS Test Fee	843	-	848	1,000	1,000	
600-49400-307	Repair & Maintenance Charges	5,563	9,704	12,961	10,000	12,000	
600-49400-310	Other Professional Services	-	-	-	-	-	
600-49400-322	Postage	2,423	2,101	1,951	2,500	2,500	
600-49400-345	Sales & Use Tax	4,433	3,783	3,851	4,000	4,000	
600-49400-351	Legal Notices Publishing	-	-	-	-	-	
601-49400-361	General Liability Insurance	-	-	-	-	-	
600-49400-362	Property Insurance	2,266	2,769	2,562	3,000	3,000	
600-49400-382	Utilities	17,545	18,937	16,325	16,000	15,000	
600-49400-433	Dues and Subscriptions	941	2,454	1,574	2,500	2,500	
600-49400-590	Capital Outlay - Water Main	694,546	259,186	1,875	-	-	
600-49400-598	Capital Outlay - Equipment	-	35,893	31,825	28,100	66,750	
600-49400-600	Debt Srv Principal	35,000	60,021	73,938	87,000	74,000	
600-49400-610	Debt Srv Interest	18,513	24,126	24,492	26,100	23,053	
600-49400-902	Water or Wastewater Testing Fees	508	132	304	500	300	
Total Expenditures		924,255	554,447	317,220	354,000	365,403	3.2%

Sewer Utility - Fund 601

2024 Final Budget

Revenues

Account	Description	2021 Actual	2022 Actual	2023 YTD	2023 Budget	2024 Budget	Chg
601-49450-34953	Charges for Services	19,363	24,024	22,669	24,790	25,500	
601-49450-36100	Special Assessments	10,614	7,463	6,125	8,600	9,000	
601-49450-36102	Sewer Authority Surcharges	-	11,080	75,673	84,000	88,200	
601-49450-36210	Interest Earnings	-	(7,545)	-	200	-	
601-49450-37201	Sewer Sales - Residential Base	303,708	324,625	304,532	304,500	319,700	
601-49450-37202	Sewer Sales - Commercial Base	99,163	101,623	88,980	105,000	110,300	
601-49450-37203	Sewer Sales - Residential Demand	330,868	319,437	295,900	346,500	363,800	
601-49450-37204	Sewer Sales - Commercial Demand	245,589	243,320	194,540	257,250	270,100	
601-49450-37250	Sewer Connect/Reconnect/SAC	35,750	28,000	189,000	35,000	32,000	
601-49450-37260	Sewer Penalty	4,857	11,128	11,019	12,000	10,000	
601-49450-39200	Operating Transfers	-	4,000	-	-	-	
601-49450-39201	Contributions from EDA	6,250	-	-	-	-	
Total Revenues		1,056,162	1,067,155	1,188,438	1,177,840	1,228,600	4.3%

Expenditures

Account	Description	2021 Actual	2022 Actual	2023 YTD	2023 Budget	2024 Budget	Chg
601-49450-101	Full Time Employees Regular	80,336	88,241	97,219	107,100	93,600	
601-49450-102	Full Time Employees Overtime	257	-	124	-	-	
601-49450-103	Part Time Employees	-	-	3,096	1,500	2,800	
601-49450-120	Refunds & Reimbursements	-	1,809	-	300	-	
601-49450-121	PERA	5,927	6,673	7,115	8,100	7,100	
601-49450-122	FICA/Medicare	6,146	6,859	7,660	8,300	7,300	
601-49450-123	Operating Supplies	2,030	683	1,051	3,000	2,000	
601-49450-131	Employer Paid Health	22,422	25,104	21,340	26,700	27,600	
601-49450-134	Employer Paid Life	-	-	839	1,000	-	
601-49450-150	Software & Support	1,991	4,609	3,306	2,500	4,500	
601-49450-151	W/S Locates	304	248	211	300	300	
601-49450-152	Workers Comp Insurance	3,940	1,479	3,939	4,000	3,500	
601-49450-182	Bank Fees	4,609	5,596	4,870	5,000	4,800	
601-49450-200	Office Supplies	-	-	-	-	-	
601-49450-208	Training and Instruction	-	797	569	1,000	1,000	
601-49450-212	Motor Fuels	2,482	3,307	2,472	3,000	2,500	
601-49450-300	Sewer Usage	356,416	420,918	435,603	378,000	415,800	
601-49450-301	Sewer Surcharges	-	-	77,190	84,000	84,000	
601-49450-303	Engineering Fees	-	-	-	500	500	
601-49450-305	Contracted Services	-	24	33	500	500	
601-49450-307	Repair & Maintenance Charges	30,675	6,761	6,510	7,500	7,500	
601-49450-321	Communications	666	715	728	700	700	
601-49450-322	Postage	1,201	1,101	951	1,500	1,500	
601-49450-361	General Liability Insurance	1,621	-	-	1,700	1,700	
601-49450-362	Property Insurance	335	277	342	400	500	
601-49450-382	Utilities	5,965	5,638	4,022	7,000	6,000	
601-49450-433	Dues and Subscriptions	-	-	23	-	-	
601-49450-596	Capital Outlay - Other Improv	-	-	-	-	-	
601-49450-598	Capital Outlay - Equipment	9,269	26,247	-	90,000	109,250	
601-49450-600	Debt Srv Principal	440,000	448,000	455,000	455,000	463,000	
601-49450-610	Debt Srv Interest	55,034	47,567	39,964	40,000	32,200	
Total Expenditures		1,031,626	1,102,654	1,174,178	1,238,600	1,280,150	3.4%

Refuse & Recycling Utility - Fund 603

2024 Final Budget

Revenues

Account	Description	2021 Actual	2022 Actual	2023 YTD	2023 Budget	2024 Budget	Chg
603-43200-34109	Refuse - Certification Fee	-	-	-	-	-	
603-43200-36100	Refuse - Special Assessments	1,573.42	1,155.45	998.32	1,000.00	1,000.00	
603-43200-36210	Refuse - Interest Earnings	-	(325.52)	-	50.00	-	
603-43200-37190	Refuse - State Surcharges	8,622.37	7,744.96	7,197.91	7,000.00	8,000.00	
603-43200-37300	Refuse - Fees	84,655.36	82,660.53	77,528.14	85,000.00	85,000.00	
603-43200-37310	Refuse - Penalties	-	-	-	-	-	
603-43200-39200	Refuse - Operating Transfer	-	-	-	-	-	
Total Refuse		94,851.15	91,235.42	85,724.37	93,050.00	94,000.00	
603-49500-33600	Recycle - County Grants and Aids	3,005.80	3,409.15	2,566.40	3,000.00	2,600.00	
603-49500-34109	Recycle - Certification Fee	-	-	-	-	-	
603-49500-34953	Recycle - Charges for Services	-	-	-	-	-	
603-49500-36100	Recycle - Special Assessments	529.17	440.69	333.52	-	200.00	
603-49500-36260	Recycle - Refunds & Reimb	-	-	-	-	-	
603-49500-37190	Recycle - State Surcharges	0.89	-	-	-	-	
603-49500-37310	Recycle - Penalties	-	-	-	-	-	
603-49500-37320	Recycle - Fees	35,269.12	29,479.86	26,178.60	35,000.00	32,000.00	
Total Recycling		38,804.98	33,329.70	29,078.52	38,000.00	34,800.00	
Total Revenues		133,656.13	124,565.12	114,802.89	131,050.00	128,800.00	-1.7%

Expenditures

Account	Description	2021 Actual	2022 Actual	2023 YTD	2023 Budget	2024 Budget	Chg
603-43200-101	Full Time Employees Regular	4,090.26	4,245.63	5,205.16	4,000.00	2,500.00	
603-43200-103	Part Time Employees	-	-	515.99	250.00	-	
603-43200-120	Refunds & Reimbursements	-	89.93	-	200.00	-	
603-43200-121	PERA	292.18	308.01	375.11	320.00	200.00	
603-43200-122	FICA/Medicare	312.23	323.99	436.22	330.00	200.00	
603-43200-123	Operating Supplies	804.94	428.72	550.24	1,000.00	500.00	
603-43200-131	Employer Paid Health	1,465.31	992.48	671.86	670.00	400.00	
603-43200-134	Employer Paid Life	-	-	45.60	40.00	-	
603-43200-150	Software & Support	220.45	229.95	53.50	200.00	200.00	
603-43200-152	Workers Comp Insurance	-	-	-	-	-	
603-43200-200	Office Supplies	105.18	-	-	-	-	
603-43200-304	Legal Fees	567.00	-	-	-	-	
603-43200-345	Sales & Use Tax	8,232.00	7,999.00	6,835.00	8,200.00	8,200.00	
603-43200-383	Sanitation	65,755.09	73,327.92	69,499.73	75,000.00	75,000.00	
Total Refuse		81,844.64	87,945.63	84,188.41	90,210.00	87,200.00	
603-49500-101	Full Time Employees Regular	4,090.14	4,245.53	5,205.18	4,000.00	2,500.00	
603-49500-102	Full Time Employees Overtime	-	-	-	-	-	
603-49500-103	Part Time Employees	-	-	515.99	250.00	-	
603-49500-121	PERA	292.44	308.02	375.14	320.00	200.00	
603-49500-122	FICA/Medicare	312.28	323.96	436.30	330.00	200.00	
603-49500-123	Operating Supplies	19.52	146.25	235.54	500.00	500.00	
603-49500-131	Employer Paid Health	1,465.30	992.48	671.86	670.00	400.00	
603-49500-134	Employer Paid Life	-	-	45.60	40.00	-	
603-49500-200	Office Supplies	105.18	-	-	-	-	
603-49500-304	Legal Fees	567.00	-	-	-	-	
603-49500-351	Legal Notices Publishing	76.50	-	788.80	100.00	-	
603-49500-383	Sanitation	23,426.75	25,920.00	23,717.16	26,000.00	26,000.00	
Total Recycling		30,355.11	31,936.24	31,991.57	32,210.00	29,800.00	
Total Expenditures		112,199.75	119,881.87	116,179.98	122,420.00	117,000.00	-4.4%

Storm Sewer Utility - Fund 651
2024 Final Budget

Revenues

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
651-43100-36100	Special Assessments	104.69	160.44	255.51	100.00	100.00	
651-43100-36210	Interest Earnings	-	(777.28)	-	100.00	-	
651-43100-37280	Storm Sewer Fees	23,849.60	24,794.09	21,350.17	24,000.00	24,300.00	
651-43100-37310	Penalties	-	-	-	-	-	
651-43100-39200	Operating Transfers	-	-	-	-	-	
Total Revenues		23,954.29	24,177.25	21,605.68	24,200.00	24,400.00	0.8%

Expenditures

<u>Account</u>		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 YTD</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Chg</u>
651-43100-303	Engineering Fees	1,856.50	-	-	3,000.00	1,000.00	
651-43100-305	Contracted Services	-	-	-	-	-	
651-43100-307	Repairs & Maintenance Charges	-	-	-	3,000.00	3,000.00	
651-43100-351	Legal Notices Publishing	-	-	-	-	-	
651-43100-596	Capital Outlay - Other Impr	-	-	81,293.37	20,000.00	12,000.00	
651-43100-598	Capital Outlay - Equipment	-	-	-	-	-	
Total Expenditures		1,856.50	-	81,293.37	26,000.00	16,000.00	-38.5%