

**City of Wabasso  
Special Meeting  
Monday, November 27, 2023  
5:00 pm**

**SPECIAL MEETING**

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1. Call to order
2. Review Updated 2024 Budget and Projections for 2023
3. Dan Mathiowetz Hearing Update
4. Plans for Water Moving Forward
5. Adjourn

**City of Wabasso  
Regular Meeting  
Monday, November 27, 2023  
Agenda Report**

- 1. Review Updated 2024 Budget and Projections for 2023** – Please see attached budget documents.
- 2. Dan Mathiowetz Hearing** – Brandon and Matt will provide a recap of the hearing.
- 3. Plans for Water Moving Forward** – Brandon, Matt, and Jim will recap a meeting they had about the city's options moving forward, asking the council for their input.

# CITY OF WABASSO

## 2024 OPERATING BUDGET

### PRELIMINARY

**Submitted September 27, 2023**

**Revised November 13, 2023**



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To: Mayor and Council  
From: Brandon Baune, Clerk/Treas./Adm  
Subject: 2024 Preliminary Budget  
Date: November 7, 2023

Attached is an updated copy of the Preliminary 2023 Operating Budget. The preliminary levy of \$501,806.00 had been certified to the County Auditor. **The preliminary tax levy can be reduced after the Truth in Taxation hearing but may not be increased.** The following is an overview of the budget and budget process.

**Schedule:**

- November 13, 2023 – Regular Council Meeting – Review updates if needed
- December 11, 2023 – Regular Council Meeting – Review updates if needed
- December 18, 2023 – Truth in Taxation Hearing
- December 18, 2023 - Adopt resolution approving the 2024 Operation Budget and Certifying the 2023 Payable 2024 Property Tax Levy
- December 27, 2022 – Deadline to submit Property Tax Levy to County Auditor

**Budget Summary:**

- General Tax Levy increase of 5% and total Property Tax increase of 2.85%. Again, the total tax levy can be decreased after the Truth in Taxation hearing **but not increased.**
- The General Fund is estimated to run a deficit of \$13,000 in 2022 mostly due snow removal and hauling. The original budget assumed a balanced General Fund Budget.
- The budget recommends continuing with PeopleService for the Class C Water and Sewer licenses until Jim has obtained his licenses.
- Wages – I am proposing an increase of 5% for wages due to the cost of living increases. While it is larger than previous years the city needs to remain competitive in this tight job market.
- Community Center – There has been a great deal of discussion regarding the exterior improvements for the Community Center. The proposed budget includes \$44,000 for exterior improvements which is not enough to cover the total cost of the improvement. The 2023 Budget estimates that \$38,000 will be spent on exterior improvements which can be earmarked for 2024 if not spent in 2023. *for other 35ides...*
- City insurance – I allocated liability and workers comp insurance premiums by departments and funds per the insurance policy. *Approved front materials & labour by council*
- Public Works – Capital Improvements include the following
  - Lawnmower Trade \$ 3,500
  - ½ Ton Truck With Plow \$ 56,500
  - Sealcoating \$ 40,000
  - Street Repairs \$ 35,000

As in previous budgets I am recommending the sealcoating and street repairs be allocated based on need. Jim indicated that we may have to modify how much is spent in each category based on the USDA RD Sewer Rehab Project.

- Library Fund – No major changes. The budget is set by the Library Board and is for informational purposes. The budget includes support from the city General fund of \$46,495
- Fire Department – The FEMA Grant and expenditures for the compressor and breathing apparatus has been included in the 2024 Budget even though it is uncertain if the funds will be received/spent in 2023 or 2024. I am also recommending \$10,000 be earmarked for a future truck replacement as was done in 2023. The budget includes support from the city General Fund of \$29,707.
- Ambulance – No major changes. The budget includes support from the city General Fund of \$15,900. As noted previously, the Ambulance budget is largely dependent upon the number of runs.
- EDA Budgets – This budget is set by the EDA and is for informational purposes. The EDA tabled action on the budget at its last meeting.
- Debt Service Funds – These funds are governed by the enabling resolutions and cannot be amended until the debt is retired. Note that there will be some substantial transfers from the EDA General Fund to the Tax Abatement Fund (#405) for the 2022/2023 lot sales (Samyn, Salfer and Schmidt) The tax abatement fund was used to finance the May Street Improvements. The EDA will be formulating a recommendation to the City Council.
- Water Fund – The water fund experienced a net fund balance decrease in 2023 largely due to the media replacement and engineering services for the grant application. I have proposed an increase of 10% to keep up with the cost of electricity, supplies and chemicals and in anticipation of the water plant upgrades and well replacement. The budget includes the service maintenance agreement approved by the Council in 2021 - \$30,000/year. The company will be coating the inside of the water tower as part of the agreement. The city will be required to rent pressure tanks for the project at an estimated cost of \$10,000.
- Sewer Fund – I have recommended sewer rates again be increased by 10%. The City has received the USDA and State Grant for the project. The city has received bids on the first phase of the project which were over engineer's estimates. A separate budget will be submitted that estimates the sources and uses of the project once we have a better handle on the costs and revenues. The project will be funded through the USDA Sewer Rehab/Debt Service Fund (#420). Note that the Sewer Fund will be reimbursed for previous engineering and legal costs which will also be part of the recommendation. Below is an excerpt from the 2021 budget transmittal that provides the background.

#### **SEWER**

*This department is the "800 lb. gorilla" in the room. As you are aware, engineering design and survey work are underway for a \$22,000,000 sewer rehab project that is anticipated will begin sometime in the fall of 2021. While it should not have major impact on operations in 2021 other than demanding more of Paul's time, we will need to develop a financial plan that will include project costs, cash flow, the federal/state grant (75%) and the RD Loan (25%). Plans will need to be made to repay the loan which will be amortized over 39 years at 1.25 – 1.75% interest. Some of the debt costs will be offset by reduced operation costs. At this time, we don't know the final costs or interest rates, but we can make some assumptions. My belief is that rates will need to be raised in the future, and I would recommend that rates be increased some time in 2021 by 10%. I believe they will need to be increased again in 2022,*

***but at that time we will know the project, operation and debt service costs. One of the tools that can assist the city is the Sewer Fund debt transfer will be reduced significantly starting in 2025. This can be used to offset the 2021 Sewer Rehab Project debt service costs. This is noted in the Debt Service section of the budget. The Sewer Fund has a poor fund balance.***

- Sanitation Fund – No major changes. Recommending a 10% increase in rates to keep up with inflation. Note that the city's agreement with Southwest Sanitation is due to expire in April 2025. The fees charged by Southwest have been locked in since 2019. I would anticipate the new fees will be significantly higher as the RRRSW increased its tipping fees by 23% last year.
- Debt Schedule – I have updated the Debt Service Revenue Source to include additional funding sources such as the stormwater utility, grants and TIF. Finally, the 2022A Improvement Bond Fund was updated with the final estimated project costs and subsequent assessments.
- Capital Improvements – This lists the proposed capital improvements for 2024 – 2028. Note that this has not been updated since last year but will be updated before the truth and taxation hearing. Note that an option for funding the Community Center exterior improvements could be scheduled over three years. I don't know if that would work given the concern of matching colors.
- Stormwater Fund – This is a newly created fund and is currently being constructed. The final draft will dovetail proposed revenues, estimated expenditures and debt service requirements for the 2022A Cedar Street Improvement Bonds. The stormwater fee structure will need to be approved before December 31, 2023. I've included estimated revenues based on the \$6/\$8/\$10 residential option presented by David Palm and the \$14,500 annual commitment for the Cedar Street project.

**CITY OF WABASSO  
WABASSO, MINNESOTA  
Resolution No. \_\_-2023**

**Resolution Setting the Preliminary 2023 Property  
Tax Levy for Taxes Collectible in 2024 and Adopting the  
2024 Preliminary Budget and Setting the  
Truth in Taxation Hearing**

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF  
WABASSO, MINNESOTA,** that the following preliminary property tax levy be set for taxes  
payable in 2024

General Tax Levy	\$ 392,349.00
2022A Cedar Street Imp. Bonds	\$ 44,972.00
2013A Refunding Bonds	\$ 21,800.00
2017 Tax Abatement Levy	\$ 28,333.00
2017 GO Tax Abatement Bonds	\$ 9,352.00
EDA Levy	\$ 5,000.00
Total Tax Levy	<u>\$501,806.00</u>

**BE IT FURTHER RESOLVED,** that the attached 2024 Preliminary Operating Budget  
is hereby approved and City Council will hold the Truth in Taxation Hearing at 6:00 p.m. on  
December \_\_\_\_, 2022 at the Wabasso Community Center where all persons will be allowed to  
comment on the 2024 Operating Budget

Adopted the 27<sup>th</sup> day of September 2023

CITY OF WABASSO

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Carol Atkins, Mayor

ATTEST:

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Brandon Baune, Clerk

**LEVY COMPARISONS**

	2020		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PRELIM.
	2020 ACTUAL	ACTUAL				
General Fund	\$ 318,042	\$ 319,357	\$ 327,583	\$ 362,061	\$ 373,666	\$ 392,349
2016 A Refunding	\$ 79,514	\$ 78,473	\$ 82,471	\$ -		
2013A Refunding Bonds	\$ 16,000	\$ 16,919	\$ 20,300	\$ 19,200	\$ 23,300	\$ 21,800
2010 Refunding TIF Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010 Build America Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2022A Cedar Street Bonds	\$ -	\$ -	\$ -	\$ 61,500	\$ 48,246	\$ 44,972
2017 Tax Abatemnet Levy	\$ 28,333	\$ 30,401	\$ 28,333	\$ 28,333	\$ 28,333	\$ 28,333
2017 GO Tax Abate. Bonds	\$ 9,746	\$ 8,000	\$ 9,999	\$ 10,218	\$ 9,352	\$ 9,352
<b>SUBTOTAL</b>	<b>\$ 451,635</b>	<b>\$ 453,150</b>	<b>\$ 468,687</b>	<b>\$ 481,312</b>	<b>\$ 482,897</b>	<b>\$ 496,806</b>
EDA Levy	\$ 5,000	\$ 4,980	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<b>TOTAL</b>	<b>\$ 456,635</b>	<b>\$ 458,130</b>	<b>\$ 473,687</b>	<b>\$ 486,312</b>	<b>\$ 487,897</b>	<b>\$ 501,806</b>
<b>% INCREASE</b>		<b>5.45%</b>	<b>3.73%</b>	<b>2.66%</b>	<b>0.33%</b>	<b>2.85%</b>

**2024  
GENERAL FUND -101  
SUMMARY**

REVENUES	2020 Actual	2021 Actual	2022 Actual	2023 Est	2024 Budget
Taxes	334,814	332,584	374,209	385,000	397,349
License and Permits	2,205	2,800	3,635	4,084	4,150
Inergovernmental Revenue:	305,158	291,850	256,530	283,895	310,482
Fines & Forfeits	115	1,000	1,057	1,000	2,000
Interest Earned	1,000	3,000	1,241	5,000	5,000
Parks & Recreation	21,316	7,589	24,926	10,000	5,000
Community Center:	4,100	8,935	7,957	14,460	15,000
Other Revenues:	3,794	16,333	15,377	18,053	19,953
Other Sources:	-	587	22,075	-	-
<b>TOTAL REVENUES</b>	<b>672,502</b>	<b>664,678</b>	<b>707,007</b>	<b>721,492</b>	<b>758,934</b>

EXPENDITURES	2020 Actual	2021 Actual	2022 Actual	2023 Est	2024 Budget
GENERAL GOVERNMENT	138,872	149,143	210,773	181,923	168,183
PUBLIC SAFETY:	85,776	62,808	56,861	52,926	52,926
COMMUNITY CENTER	39,120	75,897	217,837	110,010	88,199
PARK AND RECREATION	46,022	35,600	39,355	33,976	42,735
Civil Defense	909	-	-	-	-
PUBLIC WORKS	168,229	298,265	308,705	272,674	306,469
OTHER EXPENDITURES	173,966	115,091	134,976	83,394	83,859
Contingencies	-	-	-	-	14,000
<b>TOTAL EXPENDITURES</b>	<b>652,893</b>	<b>736,804</b>	<b>968,507</b>	<b>734,903</b>	<b>756,370</b>

NET GAIN/LOSS	19,609	(72,125)	(261,500)	(13,411)	2,564
Adjustment		18,426	(32)		
FUND BALANCE 1/1	735,378	754,987	701,288	439,756	426,345
FUND BALANCE 12/31	754,987	701,288	439,756	426,345	428,909

**2024 Operating Budget**

<b>FUND/ACCOUNT</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adj Budget</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
<b>GENERAL FUND</b>					
<b>Revenues</b>					
R 101-41000-31000 General Property Taxes	\$341,201	\$374,209	376,000	\$380,000	\$392,349
R 101-41000-31010 Gen Property Taxes-EDA Levy	\$0	\$0	5,000	\$5,000	\$5,000
R 101-41000-32000 Licenses and Permits	\$100	\$10	-	\$0	\$0
R 101-41000-32110 Liquor License	\$2,400	\$3,300	3,750	\$3,750	\$3,750
R 101-41000-32240 Animal Licenses	\$420	\$325	400	\$334	\$400
R 101-41000-33401 Local Government Aid	\$236,762	\$239,912	245,075	\$245,075	\$269,482
R 101-41000-33402 PERA Aid	\$0	\$0	1,000	\$1,000	\$1,000
R 101-41000-33403 Fire Aid	\$18,071	\$16,226	\$22,320	\$22,320	\$22,000
R 101-41000-33404 Street & Road State Aid	\$20,273	\$0	\$15,000	\$15,000	\$17,500
R 101-41000-33426 Market Value Cred	\$408	\$392	\$500	\$500	\$500
R 101-41000-34101 City Hall Rent Revenue	\$6,600	\$6,274	\$10,350	\$11,800	\$12,000
R 101-41000-34102 Community Center Cleanup	\$285	\$565	\$1,000	\$810	\$1,000
R 101-41000-34103 Community Center Setup	\$85	\$0	\$2,000	\$200	\$400
R 101-41000-34104 CC Damage Deposit	\$1,100	\$900	\$1,000	\$1,550	\$1,500
R 101-41000-34105 Rent of Tables & Chairs	\$52	\$18	\$50	\$100	\$100
R 101-41000-34106 CC Hold Fee	\$0	\$200	\$0	\$0	\$0
R 101-41000-34303 Other Highway and Street Chrgs	\$375	\$0	\$150	\$0	\$0
R 101-41000-34405 Weed Cleaning and Removal Ch	\$213	\$288	\$288	\$0	\$300
R 101-41000-34700 Summer Rec	\$0	\$0	\$0	\$300	\$300
R 101-41000-34950 Other Revenues	\$335	\$1,611	\$3,812	\$0	\$3,000
R 101-41000-35000 Fines and Forfeits	\$137	\$150	\$1,000	\$1,000	\$1,000
R 101-41000-35100 Court Fines	\$558	\$907	\$1,150	\$1,000	\$1,000
R 101-41000-36100 Special Assessments	\$851	\$0	\$1,000	\$1,000	\$1,000
R 101-41000-36210 Interest Earnings	\$335	\$0	\$4,000	\$5,000	\$5,000
R 101-41000-36230 Contributions and Donations	\$8,589	\$24,926	\$12,000	\$10,000	\$5,000
R 101-41000-36240 Refunds and Reimbursements	\$8,381	\$1,296	\$13,350	\$11,253	\$11,253
R 101-41000-36241 Insurance Proceeds	\$4,226	\$7,902	\$0	\$0	\$0
R 101-41000-38050 Cable TV Franchise Fees	\$850	\$1,017	\$1,100	\$1,100	\$1,100
R 101-41000-39101 Sales of General Fixed Assets	\$121,436	\$22,075	\$0	\$0	\$0
R 101-41440-36210 Interest Earnings	\$3,243	\$1,241	\$0	\$0	\$0
R 101-41940-34950 Other Revenues	\$286	\$737	\$0	\$0	\$0
R 101-41940-36230 Contributions and Donations	\$0	\$1,000	\$750	\$3,400	\$3,000
R 101-43100-39350 Capital Lease Loan Proceeds	\$47,750	\$0	\$0	\$0	\$0
R 101-45170-36242 Shared Personell	\$0	\$0	\$1,000	\$0	\$0
R 101-45180-36230 Contributions and Donations	\$0	\$0	\$0	\$0	\$0
R 101-45180-36240 Refunds and Reimbursements	\$0	\$1,527	\$198	\$0	\$0
R 101-49005-33151 CARES Act Grant	\$36,009	\$0	\$2,820	\$0	\$0
<b>Total General Fund Revenues</b>	<b>\$861,329</b>	<b>\$707,007</b>	<b>\$726,063</b>	<b>\$721,492</b>	<b>\$758,934</b>

FUND/ACCOUNT	2021 Actual	2022 Actual	2023 Adj Budget	2023 Estimate	2024 Budget
<b>Expenditures</b>					
<b>Other</b>					
E 101-41000-104 Temporary Employees Regular	\$1,086	\$0	\$0	\$0	\$0
E 101-41000-151 Worker s Comp Insurance Prem	\$7,335	\$0	\$0	\$76	\$0
E 101-41000-210 Operating Supplies (GENERAL)	\$416	\$25	\$0	\$0	\$0
E 101-41000-361 General Liability Ins	\$3,476	\$9,640	\$10,557	\$10,557	\$10,557
<b>Total</b>	<b>\$12,313</b>	<b>\$9,665</b>	<b>\$10,557</b>	<b>\$10,633</b>	<b>\$10,557</b>
<b>Council</b>					
E 101-41110-110 Other Pay (GENERAL)	\$5,275	\$5,475	\$5,500	\$5,500	\$6,000
E 101-41110-122 FICA	\$327	\$339	\$341	\$341	\$341
E 101-41110-123 Medicare	\$77	\$68	\$80	\$80	\$80
E 101-41110-430 Miscellaneous (GENERAL)	\$1,383	\$0	\$0	\$0	\$0
E 101-41110-433 Dues and Subscriptions	\$0	\$0	\$0	\$450	\$450
<b>Total</b>	<b>\$7,061</b>	<b>\$5,882</b>	<b>\$5,921</b>	<b>\$6,371</b>	<b>\$6,871</b>
<b>Mayor</b>					
E 101-41310-110 Other Pay (GENERAL)	\$1,725	\$1,800	\$1,750	\$1,750	2,000
E 101-41310-122 FICA	\$107	\$112	\$109	\$109	109
E 101-41310-123 Medicare	\$25	\$26	\$26	\$26	26
<b>Total</b>	<b>\$1,857</b>	<b>\$1,938</b>	<b>\$1,885</b>	<b>\$1,885</b>	<b>\$2,135</b>
<b>Finance and Administration</b>					
E 101-41400-101 Full-Time Employees Regular	\$64,113	\$71,494	\$75,245	\$82,745	\$67,455
E 101-41400-103 Part-Time Employees	\$0	\$0	\$7,640	\$7,640	\$8,400
E 101-41400-121 PERA	\$3,958	\$4,725	\$5,242	\$6,779	\$5,689
E 101-41400-122 FICA	\$3,975	\$4,433	\$4,643	\$5,604	\$4,703
E 101-41400-123 Medicare	\$930	\$1,048	\$1,086	\$1,311	\$1,100
E 101-41400-130 Employee Benefits	\$0	\$0	\$2,640	\$2,640	\$5,280
E 101-41400-151 Worker s Comp Insurance Prem	\$0	\$7,070	\$434	\$434	\$434
E 101-41400-201 Accessories (paper, pens, etc)	\$63	\$34	\$400	\$156	\$156
E 101-41400-202 Duplicating and copying supply	\$174	\$437	\$250	\$250	\$250
E 101-41400-203 Printed Forms	\$288	\$32	\$0	\$0	\$0
E 101-41400-207 Computer Supplies	\$179	\$0	\$0	\$0	\$0
E 101-41400-208 Training and Instruction	\$0	\$450	\$0	\$0	\$0
E 101-41400-209 Other Office Supplies	\$929	\$2,216	\$600	\$600	\$600
E 101-41400-240 Small Tools and Minor Equip	\$0	\$2,116	\$19	\$19	\$19
E 101-41400-306 Service Contract	\$7,100	\$10,039	\$8,500	\$7,000	\$8,000
E 101-41400-307 consulting fees	\$4,799	\$2,125	\$3,000	\$4,500	\$0
E 101-41400-321 Telephone	\$2,512	\$3,315	\$2,700	\$2,700	\$2,700
E 101-41400-322 Postage	\$2,032	\$592	\$750	\$500	\$500
E 101-41400-325 Fax Service	\$236	\$0	\$0	\$0	\$0
E 101-41400-331 Travel Expenses	\$120	\$118	\$92	\$92	\$92
E 101-41400-351 Legal Notices Publishing	\$766	\$1,844	\$421	\$421	\$421
E 101-41400-352 General Notices and Pub Info	(\$183)	\$150	\$425	\$425	\$425
E 101-41400-404 Repairs/Maint Machinery/Equip	\$1,107	(\$1,000)	\$446	\$446	\$446
E 101-41400-413 Office Equipment Rental	\$256	\$1,849	\$0	\$0	\$0
E 101-41400-414 Data Processing Equip Rentals	\$2,496	\$501	\$900	\$900	\$900
E 101-41400-430 Miscellaneous (GENERAL)	\$308	\$866	\$1,375	\$1,400	\$1,000
E 101-41400-433 Dues and Subscriptions	\$3,064	\$1,767	\$1,630	\$1,800	\$1,800
E 101-41400-437 Other Miscellaneous	\$2,808	\$0	\$125	\$0	\$0
E 101-41400-570 Office Equip and Furnishings	\$0	\$10,880	\$771	\$771	\$0
<b>Total</b>	<b>\$102,032</b>	<b>\$127,101</b>	<b>\$119,334</b>	<b>\$129,132</b>	<b>\$110,370</b>

<b>FUND/ACCOUNT</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adj Budget</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
<b>Other Governmental</b>					
E 101-41410-111 Other - elections	\$0	\$875	\$0	\$0	\$900
E 101-41410-331 Travel Expenses	\$0	\$225	\$0	\$23	\$250
E 101-41410-351 Legal Notices Publishing	\$0	\$85	\$0	\$0	\$100
E 101-41410-430 Miscellaneous (GENERAL)	\$0	\$20	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$1,205</b>	<b>\$0</b>	<b>\$23</b>	<b>\$1,250</b>
<b>Other Governmental 2</b>					
E 101-41420-351 Legal Notices Publishing	\$3,171	\$86	\$200	\$0	\$0
E 101-41420-352 General Notices and Pub Info	\$1,095	\$0	\$0	\$0	\$0
E 101-41430-303 Engineering Fees	\$19,098	\$30,746	\$5,000	\$1,329	\$2,500
E 101-41530-301 Auditing and Acct g Services	\$26,300	\$21,900	\$22,000	\$20,050	\$22,000
E 101-41530-306 Service Contract	\$900	\$0	\$0	\$0	\$0
E 101-41550-305 Assessor s fees	\$4,797	\$5,388	\$4,500	\$4,500	\$4,500
E 101-41610-304 Legal Fees	\$8,501	\$6,861	\$8,000	\$8,000	\$8,000
<b>Total</b>	<b>\$63,862</b>	<b>\$64,981</b>	<b>\$39,700</b>	<b>\$33,879</b>	<b>\$37,000</b>
<b>Community Center</b>					
E 101-41940-101 Full-Time Employees Regular	\$0	\$0	\$5,300	\$6,250	\$6,370
E 101-41940-103 Part-Time Employees	\$973	\$865	\$76	\$58	\$1,340
E 101-41940-121 PERA	\$0	\$0	\$840	\$469	\$478
E 101-41940-122 FICA	\$60	\$54	\$744	\$391	\$478
E 101-41940-123 Medicare	\$14	\$13	\$192	\$96	\$99
E 101-41940-151 Worker s Comp Insurance Prem	\$0	\$0	\$0	\$120	\$120
E 101-41940-210 Operating Supplies (GENERAL)	\$2,161	\$2,412	\$3,500	\$4,500	\$4,500
E 101-41940-217 Other Operating Supplies	\$0	\$2,122	\$1,600	\$1,600	\$1,600
E 101-41940-220 Repair/Maint Supply (GENERAL)	\$94	\$37	\$850	\$850	\$850
E 101-41940-223 Building Repair Supplies	\$0	\$0	\$0	\$0	\$500
E 101-41940-240 Small Tools and Minor Equip	\$0	\$0	\$500	\$500	\$250
E 101-41940-306 Service Contract	\$0	\$0	\$7,000	\$5,700	\$5,700
E 101-41940-311 Refunds	\$435	\$635	\$600	\$400	\$400
E 101-41940-361 General Liability Ins	\$14,350	\$3,342	\$4,200	\$4,174	\$4,174
E 101-41940-381 Electricity	\$7,480	\$7,795	\$9,000	\$10,283	\$10,300
E 101-41940-383 Heat	\$3,634	\$6,282	\$6,200	\$6,200	\$6,200
E 101-41940-401 Repairs/Maint Buildings	\$1,531	\$1,349	\$300	\$649	\$650
E 101-41940-403 Improvements Other Than Bldgs	\$261	\$1,588	\$0	\$0	\$0
E 101-41940-404 Repairs/Maint Machinery/Equip	\$404	\$18,013	\$500	\$0	\$0
E 101-41940-430 Miscellaneous (GENERAL)	\$0	\$125	\$125	\$130	\$150
E 101-41940-434 Licenses	\$405	\$270	\$50	\$40	\$40
E 101-41940-437 Other Miscellaneous	\$40	\$150	\$0	\$0	\$0
E 101-41940-500 Capital Outlay (GENERAL)	\$0	\$172,785	\$69,000	\$67,600	\$44,000
<b>Total</b>	<b>\$31,842</b>	<b>\$217,837</b>	<b>\$110,577</b>	<b>\$110,010</b>	<b>\$88,199</b>
<b>Public Safety</b>					
E 101-42100-306 Service Contract	\$31,725	\$40,635	\$36,660	\$36,660	\$36,660
E 101-42100-437 Other Miscellaneous	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$31,725</b>	<b>\$40,635</b>	<b>\$36,660</b>	<b>\$36,660</b>	<b>\$36,660</b>

FUND/ACCOUNT	2021 Actual	2022 Actual	2023 Adj Budget	2023 Estimate	2024 Budget
<b>Public Works - Steets</b>					
E 101-43100-101 Full-Time Employees Regular	\$83,661	\$60,123	\$50,000	\$49,000	\$50,911
E 101-43100-103 Part-Time Employees	\$6,249	\$6,098	\$0	\$100	\$3,059
E 101-43100-121 PERA	\$6,165	\$4,560	\$3,070	\$3,675	\$3,818
E 101-43100-122 FICA	\$5,483	\$4,147	\$2,719	\$3,044	\$3,346
E 101-43100-123 Medicare	\$1,282	\$970	\$636	\$712	\$783
E 101-43100-130 Employee Benefits	\$0	\$0	\$0	\$3,210	\$0
E 101-43100-137 Clothing Allowance	\$600	\$160	\$300	\$300	\$300
E 101-43100-139 Health Dental Eye	\$0	\$0	\$1,870	\$1,870	\$1,760
E 101-43100-152 Worker s Comp Benefit Payments	\$0	\$0	\$6,733	\$6,733	\$0
E 101-43100-207 Computer Supplies	\$53	\$0	\$0	\$0	\$0
E 101-43100-208 Training and Instruction	\$0	\$59	\$0	\$0	\$0
E 101-43100-210 Operating Supplies (GENERAL)	\$2,565	\$2,219	\$65	\$65	\$100
E 101-43100-212 Motor Fuels	\$4,407	\$8,189	\$7,000	\$7,000	\$7,000
E 101-43100-213 Lubricants and Additives	\$375	\$38	\$0	\$0	\$0
E 101-43100-215 Shop Supplies	\$1,128	\$928	\$3,000	\$3,464	\$3,500
E 101-43100-216 Chemicals and Chem Products	\$985	\$354	\$2,360	\$2,930	\$3,000
E 101-43100-217 Other Operating Supplies	\$3,331	\$1,542	\$1,400	\$1,438	\$600
E 101-43100-220 Repair/Maint Supply (GENERAL)	\$477	-\$928	\$2,100	\$3,041	\$3,000
E 101-43100-221 Equipment Parts	\$101	\$253	\$550	\$813	\$1,000
E 101-43100-224 Street Maint Materials	\$272	\$8,352	\$3,650	\$1,563	\$1,000
E 101-43100-240 Small Tools and Minor Equip	\$1,503	\$1,132	\$1,500	\$1,432	\$1,500
E 101-43100-306 Service Contract	\$0	\$5,767	\$21,500	\$21,500	\$21,500
E 101-43100-321 Telephone	\$567	\$483	\$600	\$600	\$0
E 101-43100-331 Travel Expenses	\$151	\$0	\$0	\$0	\$0
E 101-43100-383 Heat	\$0	\$0	\$0	\$0	\$0
E 101-43100-402 Repairs/Maint Structures	\$900	\$447	\$0	\$784	\$1,000
E 101-43100-403 Improvements Other Than Bldgs	\$95,325	\$55,145	\$50,000	\$60,000	\$75,000
E 101-43100-404 Repairs/Maint Machinery/Equip	\$22,398	\$18,517	\$3,000	\$10,000	\$18,000
E 101-43100-415 Other Equipment Rentals	\$0	\$2,187	\$0	\$0	\$0
E 101-43100-430 Miscellaneous (GENERAL)	\$7,311	\$610	\$0	\$10	\$0
E 101-43100-500 Capital Outlay (GENERAL)	\$222,704	\$53,825	\$45,700	\$45,657	\$60,000
E 101-43100-580 Other Equipment	\$0	\$0	\$0	\$0	\$0
E 101-43100-604 Capital Lease Payment	\$27,050	\$9,340	\$10,691	\$10,692	\$10,692
E 101-43100-610 Interest	\$1,920	\$1,352	\$0	\$0	\$0
<b>Total</b>	<b>\$496,960</b>	<b>\$245,868</b>	<b>\$218,445</b>	<b>\$239,634</b>	<b>\$270,869</b>

**Street Department Shop**

E 101-43110-213 Lubricants and Additives	\$0	\$49	\$0	\$0	\$0
E 101-43110-215 Shop Supplies	\$7,583	\$6,970	\$7,500	\$7,000	\$7,000
E 101-43110-217 Other Operating Supplies	\$439	\$259	\$300	\$300	\$300
E 101-43110-240 Small Tools and Minor Equip	\$1,333	\$1,112	\$2,200	\$1,229	\$1,500
E 101-43110-306 Service Contract	\$0	\$0	\$300	\$291	\$300
E 101-43110-381 Electricity	\$1,786	\$1,938	\$2,200	\$2,400	\$2,500
E 101-43110-383 Heat	\$2,650	\$11,186	\$4,000	\$4,000	\$6,000
E 101-43110-401 Repairs/Maint Buildings	\$1,980	\$1,037	\$200	\$500	\$500
E 101-43110-402 Repairs/Maint Structures	\$295	\$386	\$0	\$250	\$500
E 101-43110-404 Repairs/Maint Machinery/Equip	\$0	\$3,570	\$3,850	\$3,859	\$4,000
E 101-43110-430 Miscellaneous (GENERAL)	\$10	\$36	\$0	\$55	\$0
E 101-43110-500 Capital Outlay (GENERAL)	\$0	\$25,791	\$1,200	\$1,157	\$1,000
<b>Total</b>	<b>\$16,499</b>	<b>\$52,349</b>	<b>\$21,750</b>	<b>\$21,040</b>	<b>\$23,600</b>

<b>FUND/ACCOUNT</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adj Budget</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
<b>Street Lights</b>					
E 101-43160-381 Electricity	\$11,038	\$10,488	\$12,000	\$12,000	\$12,000
E 101-43160-403 Improvements Other Than Bldgs	\$0	\$0	\$0	\$0	\$0
E 101-43160-404 Repairs/Maint Machinery/Equip	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$11,038</b>	<b>\$10,488</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>

<b>FUND/ACCOUNT</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adj Budget</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
<b>Summer Recreation</b>					
E 101-45120-210 Operating Supplies (GENERAL)	\$0	\$0	\$0	\$0	\$0
E 101-45120-306 Service Contract	\$0	\$3,311	\$3,300	\$3,300	\$3,300
E 101-45120-580 Other Equipment	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$3,311</b>	<b>\$3,300</b>	<b>\$3,300</b>	<b>\$3,300</b>

<b>FUND/ACCOUNT</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adj Budget</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
<b>Athletic Field</b>					
E 101-45170-101 Full-Time Employees Regular	\$0	\$0	\$1,306	\$1,250	\$1,284
E 101-45170-103 Part-Time Employees	\$0	\$0	\$1,400	\$0	\$3,059
E 101-45170-121 PERA	\$0	\$0	\$259	\$94	\$96
E 101-45170-122 FICA	\$0	\$0	\$527	\$78	\$269
E 101-45170-123 Medicare	\$0	\$0	\$123	\$18	\$63
E 101-45170-210 Operating Supplies (GENERAL)	\$1,964	\$2,286	\$1,345	\$1,600	\$1,600
E 101-45170-216 Chemicals and Chem Products	\$774	\$1,470	\$0	\$250	\$250
E 101-45170-220 Repair/Maint Supply (GENERAL)	\$0	\$0	\$350	\$90	\$90
E 101-45170-225 Landscaping Materials	\$0	\$112	\$0	\$0	\$0
E 101-45170-361 General Liability Ins	\$4,631	\$1,721	\$2,336	\$2,333	\$2,333
E 101-45170-381 Electricity	\$603	\$756	\$650	\$650	\$650
E 101-45170-401 Repairs/Maint Buildings	\$506	\$0	\$0	\$0	\$0
E 101-45170-404 Repairs/Maint Machinery/Equip	\$879	\$0	\$0	\$100	\$100
E 101-45170-430 Miscellaneous (GENERAL)	\$0	\$0	\$230	\$230	\$230
E 101-45170-500 Capital Outlay (GENERAL)	\$7,500	\$4,975	\$5,000	\$5,277	\$7,500
<b>Total</b>	<b>\$16,857</b>	<b>\$11,320</b>	<b>\$13,526</b>	<b>\$11,969</b>	<b>\$17,525</b>

<b>FUND/ACCOUNT</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adj Budget</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
<b>Baseball Field</b>					
E 101-45180-101 Full-Time Employees Regular	\$0	\$0	\$349	\$500	\$565
E 101-45180-103 Part-Time Employees	\$0	\$0	\$261	\$0	\$579
E 101-45180-121 PERA	\$0	\$0	\$108	\$38	\$42
E 101-45180-122 FICA	\$0	\$0	\$145	\$31	\$71
E 101-45180-123 Medicare	\$0	\$0	\$34	\$7	\$17
E 101-45180-210 Operating Supplies (GENERAL)	\$969	\$1,897	\$950	\$1,200	\$1,200
E 101-45180-220 Repair/Maint Supply (GENERAL)	\$805	\$3,486	\$170	\$30	\$30
E 101-45180-225 Landscaping Materials	\$3,467	\$150	\$150	\$0	\$0
E 101-45180-306 Service Contract	\$85	\$3,000	\$3,000	\$3,000	\$3,000
E 101-45180-361 General Liability Ins	\$3,424	\$2,078	\$2,828	\$2,814	\$2,814
E 101-45180-381 Electricity	\$0	\$29	\$30	\$0	\$0
E 101-45180-402 Repairs/Maint Structures	\$694	\$1,931	\$300	\$288	\$288
E 101-45180-500 Capital Outlay (GENERAL)	\$0	\$5,371	\$7,589	\$7,589	\$7,589
E 101-45180-604 Capital Lease Payment	\$5,112	\$0	\$0	\$0	\$0
E 101-45180-610 Interest	\$2,477	\$2,219	\$0	\$0	\$0
<b>Total</b>	<b>\$17,034</b>	<b>\$20,159</b>	<b>\$15,914</b>	<b>\$15,497</b>	<b>\$16,195</b>

FUND/ACCOUNT	2021 Actual	2022 Actual	2023 Adj Budget	2023 Estimate	2024 Budget
<b>City Park</b>					
E 101-45200-101 Full-Time Employees Regular	\$0	\$0	\$530	\$281	\$719
E 101-45200-121 PERA	\$0	\$0	\$37	\$21	\$54
E 101-45200-122 FICA	\$0	\$0	\$33	\$17	\$45
E 101-45200-123 Medicare	\$0	\$0	\$8	\$4	\$10
E 101-45200-216 Chemicals and Chem Products	\$331	\$774	\$0	\$0	\$0
E 101-45200-217 Other Operating Supplies	\$524	\$1,582	\$300	\$720	\$720
E 101-45200-220 Repair/Maint Supply (GENERAL)	\$0	\$0	\$0	\$1,468	\$1,468
E 101-45200-223 Building Repair Supplies	\$0	\$0	\$0	\$0	\$2,000
E 101-45200-381 Electricity	\$321	\$320	\$300	\$300	\$300
E 101-45200-404 Repairs/Maint Machinery/Equip	\$286	\$344	\$350	\$350	\$350
E 101-45200-430 Miscellaneous (GENERAL)	\$0	\$1,545	\$50	\$50	\$50
<b>Total</b>	<b>\$1,462</b>	<b>\$4,564</b>	<b>\$1,608</b>	<b>\$3,210</b>	<b>\$5,716</b>
<b>Transfers</b>					
E 101-49000-422 Fire Relief	\$18,071	\$16,226	\$16,266	\$16,266	\$16,266
E 101-49000-430 Miscellaneous (GENERAL)	\$180	\$0	\$0	\$0	\$0
E 101-49000-439 Economic Development	\$0	\$0	\$5,000	\$5,000	\$5,000
E 101-49000-700 Transfers (AMBULANCE)	\$59,534	\$67,207	\$15,900	\$15,900	\$15,900
<b>Total</b>	<b>\$77,785</b>	<b>\$83,433</b>	<b>\$37,166</b>	<b>\$37,166</b>	<b>\$37,166</b>
<b>COVID/CARES GRANTS</b>					
E 101-49005-311 Refunds	\$0	\$735	\$0	\$0	\$0
E 101-49005-430 Miscellaneous (GENERAL)	\$0	\$0	\$0	\$0	\$0
E 101-49005-500 Capital Outlay (GENERAL)	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$735</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>MISC TRANSFERS</b>					
E 101-49310-720 Operating Transfers (LIBRARY)	\$25,968	\$51,035	\$46,495	\$46,495	\$46,960
E 101-49320-720 Operating Transfers (Fire)	\$0	\$15,999	\$15,999	\$15,999	\$15,999
E 101-49990-430 Contingency	\$0	\$0	\$17,393	\$0	\$14,000
<b>Total</b>	<b>\$25,968</b>	<b>\$67,034</b>	<b>\$79,887</b>	<b>\$62,494</b>	<b>\$76,959</b>
<b>Expenditures</b>	<b>914,830</b>	<b>\$968,507</b>	<b>\$728,229</b>	<b>\$734,903</b>	<b>\$756,370</b>
<b>NET General Fund</b>	<b>(53,501)</b>	<b>(261,500)</b>	<b>(2,166)</b>	<b>(13,411)</b>	<b>\$2,564</b>

FUND/ACCOUNT	2021 Actual	2022 Actual	2023 Adj Budget	2023 Estimate	2024 Budget
<b>LIBRARY</b>					
<b>Revenues</b>					
R 211-45500-33700 Other Grants	\$2,109	\$0	\$0	\$0	\$0
R 211-45500-34761 County Support	\$37,386	\$37,365	\$37,386	\$37,386	\$37,350
R 211-45500-34950 Other Revenues	\$5,076	\$6	\$150	\$150	\$200
R 211-45500-35103 Library Fines	\$281	\$381	\$300	\$500	\$325
R 211-45500-36210 Interest Earnings	\$117	\$152	\$100	\$100	\$100
R 211-45500-36216 Investment Interest CDs	\$17	\$12	\$0	\$20	\$20
R 211-45500-36220 Rents	\$20,056	\$20,056	\$22,056	\$22,056	\$25,102
R 211-45500-36230 Contributions and Donations	\$3,590	\$26,452	\$10,000	\$10,000	\$8,500
R 211-45500-36231 Lift Donations		\$25	\$0	\$0	\$0
R 211-45500-36240 Refunds and Reimbursements	\$100	\$2,098	\$0	\$430	\$200
R 211-45500-36241 Insurance Proceeds	\$263	\$0	\$0	\$0	\$0
R 211-45500-39201 Transfer from General Fund	\$43,535	\$46,035	\$46,495	\$46,495	\$46,960
<b>Total</b>	<b>\$112,531</b>	<b>\$132,583</b>	<b>\$116,487</b>	<b>\$117,137</b>	<b>\$118,757</b>
<b>Expenditures</b>					
E 211-45500-101 Full-Time Employees Regular	\$40,040	\$42,702	\$44,335	\$44,335	\$46,552
E 211-45500-103 Part-Time Employees	\$14,195	\$14,792	\$12,613	\$12,613	\$13,244
E 211-45500-104 Temporary Employees Regular	\$0	\$0	\$3,308	\$3,308	\$3,473
E 211-45500-121 PERA	\$5,312	\$4,367	\$3,936	\$4,271	\$4,485
E 211-45500-122 FICA	\$3,363	\$3,565	\$3,531	\$3,736	\$3,923
E 211-45500-123 Medicare	\$786	\$834	\$826	\$874	\$917
E 211-45500-130 Employee Benefits	\$0	\$0	\$0	\$960	\$800
E 211-45500-133 State Taxes Withheld	\$0	\$200	\$0	\$0	
E 211-45500-139 Health Dental Eye		\$0	\$0	\$2,640	\$3,000
E 211-45500-151 Worker s Comp Insurance Prem	\$259	\$310	\$310	\$322	\$300
E 211-45500-202 Duplicating and copying supply	\$108	\$0	\$0	\$0	\$0
E 211-45500-207 Computer Supplies	\$0	\$0	\$0	\$105	\$0
E 211-45500-210 Operating Supplies (GENERAL)	\$1,322	\$2,618	\$1,600	\$1,600	\$1,600
E 211-45500-217 Other Operating Supplies	\$183	\$0	\$0	\$0	\$0
E 211-45500-218 Automation Maintenance	\$2,825	\$2,898	\$2,920	\$2,920	\$3,115
E 211-45500-219 Delivery Charge	\$1,835	\$1,920	\$2,040	\$2,040	\$2,100
E 211-45500-306 Service Contract	\$296	\$822	\$250	\$1,513	\$1,000
E 211-45500-308 Programs	\$195	\$0	\$0	\$0	\$0
E 211-45500-309 Childrens Programs	\$1,377	\$1,278	\$1,300	\$2,494	\$1,300
E 211-45500-310 Real Estate Taxes	\$3,565	\$5,104	\$5,000	\$3,273	\$3,300
E 211-45500-311 Refunds	\$450	\$117	\$0	\$0	\$0
E 211-45500-319 Lift Expenditures	\$1,200	\$214	\$150	\$881	\$150
E 211-45500-320 Lift Telephone	\$355	\$349	\$500	\$500	\$500
E 211-45500-321 Telephone	\$487	\$471	\$1,000	\$600	\$800
E 211-45500-322 Postage	\$0	\$0	\$0	\$0	\$75
E 211-45500-325 Fax Service	\$395	\$460	\$400	\$400	\$400
E 211-45500-331 Travel Expenses	\$222	\$69	\$450	\$450	\$300
E 211-45500-351 Legal Notices Publishing	\$0	\$25	\$0	\$0	\$0
E 211-45500-361 General Liability Ins	\$2,098	\$3,179	\$5,500	\$470	\$3,200
E 211-45500-381 Electricity	\$1,791	\$2,178	\$2,000	\$2,300	\$2,100
E 211-45500-383 Heat	\$1,308	\$3,049	\$1,500	\$1,500	\$1,700
E 211-45500-401 Repairs/Maint Buildings	\$2,063	\$490	\$750	\$750	\$750
E 211-45500-430 Miscellaneous (GENERAL)	\$668	\$143	\$2,268	\$2,000	\$400
E 211-45500-433 Dues and Subscriptions	\$0	\$0	\$0	\$25	\$50

**LIBRARY - CONT.**

<b>FUND/ACCOUNT</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adj Budget</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
E 211-45500-434 Licenses	\$0	\$119	\$0	\$125	\$125
E 211-45500-435 Special Events	\$1,335	\$1,021	\$1,500	\$1,250	\$500
E 211-45500-500 Capital Outlay (GENERAL)	\$5,686	\$5,530	\$1,500	\$1,500	\$2,000
E 211-45500-530 Improvements Other Than Bldgs	\$0	\$454	\$0	\$0	\$0
E 211-45500-590 Books	\$9,679	\$8,039	\$8,300	\$8,300	\$8,300
E 211-45500-591 DVDs	\$2,029	\$1,965	\$2,500	\$2,500	\$2,500
E 211-45500-592 CDs	\$1,910	\$2,269	\$2,500	\$2,500	\$2,500
E 211-45500-593 Periodicals	\$1,476	\$2,318	\$2,200	\$2,200	\$2,100
E 211-45500-594 E-books	\$1,379	\$1,380	\$1,500	\$1,500	\$1,320
<b>Total</b>	<b>\$110,191</b>	<b>115,563</b>	<b>116,487</b>	<b>\$116,754</b>	<b>\$118,888</b>
<b>Net Library</b>	<b>\$2,339</b>	<b>\$17,020</b>	<b>\$0</b>	<b>\$383</b>	<b>(\$131)</b>

**FIRE**

**Revenues**

R 225-42200-33400 State Grants and Aids	\$4,609	\$1,400	\$0	\$0	\$177,000
R 225-42200-34000 Charges for Services	\$3,432	\$0	\$3,500	\$3,500	\$3,500
R 225-42200-34200 Fire Township Contracts	\$16,469	\$15,969	\$16,000	\$15,969	\$15,969
R 225-42200-34201 Fire Call	\$6,395	\$2,625	\$4,000	\$4,000	\$4,000
R 225-42200-36210 Interest Earnings	\$0	\$0	\$75	\$0	\$0
R 225-42200-36230 Contributions and Donations	\$8,110	\$18,825	\$8,000	\$8,000	\$8,000
R 225-42200-36240 Refunds and Reimbursements	\$0	\$306	\$3,000	\$3,000	\$3,000
R 225-42200-36241 Insurance Proceeds	\$777	\$0	\$0	\$0	\$0
R 225-42200-39201 Transfer from General Fund	\$25,968	\$29,707	\$15,999	\$29,707	\$29,707
<b>Total</b>	<b>\$65,760</b>	<b>\$68,832</b>	<b>\$50,574</b>	<b>\$64,176</b>	<b>\$241,176</b>

**Expenditures**

E 225-42200-101 Full-Time Employees Regular	\$12,164	\$9,478	\$9,500	\$9,500	\$10,000
E 225-42200-122 FICA	\$754	\$588	\$589	\$589	\$620
E 225-42200-123 Medicare	\$176	\$137	\$138	\$138	\$145
E 225-42200-151 Worker s Comp Insurance Prem	\$2,292	\$3,326	\$3,500	\$3,562	\$3,562
E 225-42200-208 Training and Instruction	\$3,250	\$775	\$3,000	\$3,000	\$3,000
E 225-42200-212 Motor Fuels	\$4,454	\$563	\$2,000	\$2,000	\$2,500
E 225-42200-215 Shop Supplies	\$39	\$664	\$300	\$300	\$400
E 225-42200-217 Other Operating Supplies	\$1,759	\$182	\$1,500	\$1,500	\$1,500
E 225-42200-220 Repair/Maint Supply (GENERAL)	\$0	\$234	\$300	\$300	\$300
E 225-42200-240 Small Tools and Minor Equip	\$0	\$806	\$800	\$800	\$1,000
E 225-42200-307 consulting fees	\$1,300	(\$200)	\$400	\$400	\$400
E 225-42200-323 Radio Units	\$0	\$1,638	\$0	\$0	\$1,500
E 225-42200-361 General Liability Ins	\$2,511	\$2,220	\$2,735	\$2,735	\$2,735
E 225-42200-381 Electricity	\$918	\$828	\$800	\$800	\$900
E 225-42200-383 Heat	\$925	\$3,776	\$3,500	\$3,500	\$4,000
E 225-42200-387 Testing	\$1,003	\$791	\$1,521	\$1,521	\$1,600
E 225-42200-402 Repairs/Maint Structures	\$1,284	\$344	\$500	\$500	\$700
E 225-42200-404 Repairs/Maint Machinery/Equip	\$16,861	\$1,118	\$4,000	\$4,000	\$5,000
E 225-42200-430 Miscellaneous (GENERAL)	\$1,211	\$2,115	\$1,200	\$1,200	\$1,500
E 225-42200-433 Dues and Subscriptions	\$235	\$580	\$500	\$500	\$500
E 225-42200-500 Capital Outlay (GENERAL)	\$9,127	\$5,359	\$0	\$0	\$177,000
E 225-42200-550 Motor Vehicles	\$0	\$0	\$10,000	\$0	\$10,000
E 225-42200-700 Repay Loan from Water Fund	\$0	\$0	\$3,935	\$0	\$0
E 225-42200-430 Contingency	\$0	\$0	\$0	\$0	\$10,000
<b>Total</b>	<b>\$60,262</b>	<b>\$35,387</b>	<b>\$50,718</b>	<b>\$36,939</b>	<b>\$238,862</b>
<b>Net Fire Department</b>	<b>\$5,498</b>	<b>\$33,445</b>	<b>(\$144)</b>	<b>\$27,237</b>	<b>\$2,314</b>



FUND/ACCOUNT	2021 Actual	2022 Actual	2023 Adj Budget	2023 Estimate	2024 Budget
<b>EDA RLF I</b>					
<b>Revenues</b>					
R 240-46500-34952 Interest on Loan payments	\$8,824	\$7,028	\$7,475	\$7,475	\$8,000
R 240-46500-36210 Interest Earnings	\$691	\$776	\$360	\$360	\$400
R 240-46500-39203 Transfer from Fund Bal.	\$0	\$800	\$0	\$0	\$0
<b>Total</b>	<b>\$9,515</b>	<b>\$8,604</b>	<b>\$7,835</b>	<b>\$7,835</b>	<b>\$8,400</b>
<b>Expenditures</b>					
E 240-46500-626 Bond Costs/Origination Fees	\$0	\$0	\$0	\$0	\$0
E 240-46500-700 Transfers (GENERAL)	\$8,989	\$7,028	\$7,475	\$7,475	\$8,000
E 240-46500-706 Bad Debt	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$8,989</b>	<b>\$7,028</b>	<b>\$7,475</b>	<b>\$7,475</b>	<b>\$8,000</b>
<b>Net RLF I</b>	<b>\$526</b>	<b>\$1,576</b>	<b>\$360</b>	<b>\$360</b>	<b>\$400</b>

**EDA RLF II****Revenues**

R 241-46500-34952 Interest on Loan payments	\$2,127	\$1,220	\$1,300	\$1,300	\$1,200
R 241-46500-36210 Interest Earnings	\$88	\$265	\$100	\$100	\$125
R 241-46500-39203 Transfer from Other Fund	\$0	\$400	\$0	\$0	\$0
<b>Total</b>	<b>\$1,725</b>	<b>\$1,885</b>	<b>\$1,400</b>	<b>\$1,400</b>	<b>\$1,325</b>

**Expenditures**

E 241-46500-625 Loans	\$0	\$0	\$0	\$0	\$0
E 241-46500-626 Bond Costs/Origination Fees	\$0	\$0	\$0	\$0	\$0
E 241-46500-700 Transfers (GENERAL)	\$2,173	\$1,220	\$1,300	\$1,300	\$1,200
E 241-46500-706 Bad Debt	\$357	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$2,530</b>	<b>\$1,220</b>	<b>\$1,300</b>	<b>\$1,300</b>	<b>\$1,200</b>
<b>Net RLF II</b>	<b>(\$804)</b>	<b>\$665</b>	<b>\$100</b>	<b>\$100</b>	<b>\$125</b>

**EDA WDC****Revenues**

R 242-46500-34950 Other Revenues	\$0	\$0	\$0	\$0	\$0
R 242-46500-34951 EDA Loan Principal Payments	\$0	\$0	\$0	\$0	\$0
R 242-46500-34952 Interest on Loan payments	\$0	\$0	\$0	\$0	\$0
R 242-46500-36210 Interest Earnings	\$40	\$78	\$50	\$50	\$0
<b>Total</b>	<b>\$40</b>	<b>\$78</b>	<b>\$50</b>	<b>\$50</b>	<b>\$0</b>

**Expenditures**

E 242-46500-430 Miscellaneous (GENERAL)	\$0	\$0	\$0	\$0	\$0
E 242-46500-700 Transfers (GENERAL)	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net WDC</b>	<b>\$40</b>	<b>\$78</b>	<b>\$50</b>	<b>\$50</b>	<b>\$0</b>

FUND/ACCOUNT	2021 Actual	2022 Actual	2023 Adj Budget	2023 Estimate	2024 Budget
<b>EDA GENERAL</b>					
<b>Revenue</b>					
R 245-46500-31000 General Property Taxes	\$0	\$5,010	\$0	\$0	\$0
R 245-46500-33000 Intergovernmental Revenues	\$5,079	\$0	\$5,000	\$5,000	\$5,000
R 245-46500-34950 Other Revenues	\$0	\$3,886	\$0	\$0	\$0
R 245-46500-36210 Interest Earnings	\$437	\$457	\$1,200	\$1,200	\$1,200
R 245-46500-36221 Security Deposits	\$0	\$500	\$0	\$0	\$0
R 245-46500-39101 Sales of General Fixed Assets	\$0	\$100,167	\$43,000	\$43,000	\$0
R 245-46500-39203 Transfer from Other Fund	\$11,162	\$8,248	\$8,775	\$8,775	\$9,200
<b>Total</b>	<b>\$16,678</b>	<b>\$118,268</b>	<b>\$57,975</b>	<b>\$57,975</b>	<b>\$15,400</b>
<b>Expenditures</b>					
E 245-41560-303 Engineering Fees	\$0	\$3,917	\$0	\$0	\$1,000
E 245-41560-340 Advertising	\$0	\$4,406	\$0	\$0	\$0
E 245-46500-101 Full-Time Employees Regular	\$0	\$0	\$570	\$700	\$719
E 245-46500-103 Part-Time Employees	\$0	\$0	\$0	\$450	\$496
E 245-46500-110 Other Pay (GENERAL)	\$3,540	\$1,800	\$1,900	\$0	\$0
E 245-46500-121 PERA	\$0	\$0	\$0	\$53	\$54
E 245-46500-122 FICA	\$0	\$0	\$0	\$71	\$75
E 245-46500-123 Medicare	\$0	\$0	\$0	\$17	\$18
E 245-46500-216 Chemicals and Chem Products	\$267	\$1,054	\$900	\$500	\$500
E 245-46500-217 Other Operating Supplies	\$0	\$0	\$0	\$496	\$500
E 245-46500-225 Landscaping Materials	\$0	\$0	\$0	\$382	\$400
E 245-46500-303 Engineering Fees	\$0	\$5,014	\$750	\$750	\$750
E 245-46500-304 Legal Fees	\$2,052	\$2,914	\$2,000	\$1,000	\$1,000
E 245-46500-306 Service Contract	\$1,693	\$85	\$0	\$0	\$0
E 245-46500-307 consulting fees	\$2,600	\$1,750	\$1,500	\$1,500	\$1,500
E 245-46500-310 Real Estate Taxes	\$0	\$21	\$21	\$21	\$21
E 245-46500-311 Refunds	\$0	\$0	\$0	\$17,176	\$0
E 245-46500-340 Advertising	\$0	\$1,039	\$0	\$0	\$0
E 245-46500-351 Legal Notices Publishing	\$390	\$286	\$209	\$209	\$209
E 245-46500-430 Miscellaneous (GENERAL)	\$283	\$30	\$100	\$100	\$100
E 245-46500-432 Uncollectable Checks	\$0	\$173	\$0	\$0	\$0
E 245-46500-433 Dues and Subscriptions	\$1,668	\$2,125	\$1,668	\$2,200	\$2,200
E 245-46500-700 Transfers (GENERAL)	\$0	\$1,200	\$41,000	\$41,000	\$0
<b>Total</b>	<b>\$12,492</b>	<b>\$25,813</b>	<b>\$50,618</b>	<b>\$66,624</b>	<b>\$9,542</b>
<b>Net EDA General Fund</b>	<b>\$4,187</b>	<b>\$92,455</b>	<b>\$7,357</b>	<b>(\$8,649)</b>	<b>\$5,858</b>

**DEWEY STREET 5 PLEX****Revenues**

R 246-46500-36210 Interest Earnings	\$6	\$11	\$50	\$50	\$50
R 246-46500-36220 Rents	\$41,300	\$46,720	\$46,305	\$46,305	\$48,510
R 246-46500-36240 Refunds and Reimbursements	\$0	\$248	\$0	\$0	\$0
R 246-46500-36241 Insurance Proceeds	\$0	\$0	\$0	\$0	\$0
R 246-46500-39201 Transfer from General Fund	\$0	\$5,000	\$0	\$0	\$0
R 246-46500-39203 Transfer from Other Fund	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$41,306</b>	<b>\$51,979</b>	<b>\$46,355</b>	<b>\$46,355</b>	<b>\$48,560</b>

**Expenditures**

E 246-46500-101 Full-Time Employees Regular	\$0	\$290	\$375	\$500	\$565
E 246-46500-103 Part-Time Employees	\$0	\$0	\$405	\$250	\$248
E 246-46500-121 PERA	\$0	\$0	\$26	\$38	\$42
E 246-46500-122 FICA	\$0	\$0	\$48	\$47	\$50

**DEWEY STREET 5 PLEX - CONT**

FUND/ACCOUNT	2021 Actual	2022 Actual	2023 Adj Budget	2023 Estimate	2024 Budget
E 246-46500-123 Medicare	\$0	\$0	\$0	\$11	\$12
E 246-46500-217 Other Operating Supplies	\$206	\$636	\$650	\$250	\$250
E 246-46500-223 Building Repair Supplies	\$91	\$0	\$200	\$100	\$100
E 246-46500-225 Landscaping Materials	\$0	\$257	\$260	\$260	\$260
E 246-46500-304 Legal Fees	\$298	\$0	\$0	\$0	\$0
E 246-46500-306 Service Contract	\$0	\$930	\$475	\$2,809	\$2,809
E 246-46500-310 Real Estate Taxes	\$2,900	\$3,057	\$3,057	\$3,256	\$3,419
E 246-46500-361 General Liability Ins	\$751	\$1,799	\$1,799	\$2,124	\$2,124
E 246-46500-381 Electricity	\$67	\$0	\$0	\$0	\$0
E 246-46500-383 Heat	\$203	\$134	\$0	\$0	\$0
E 246-46500-401 Repairs/Maint Buildings	\$2,845	\$1,831	\$1,500	\$1,500	\$2,400
E 246-46500-430 Miscellaneous (GENERAL)	\$0	\$0	\$100	\$100	\$100
E 246-46500-500 Capital Outlay (GENERAL)	\$16,439	\$0	\$0	\$0	\$10,000
E 246-46500-610 Interest	\$916	\$214	\$0	\$0	\$0
E 246-46500-625 Loans	\$23,084	\$19,407	\$0	\$0	\$0
<b>Total</b>	<b>\$47,799</b>	<b>\$28,554</b>	<b>\$8,895</b>	<b>\$11,243</b>	<b>\$22,393</b>
<b>Net Dewey St. Apts.</b>	<b>(\$6,492)</b>	<b>\$23,425</b>	<b>\$37,460</b>	<b>\$35,112</b>	<b>\$26,167</b>

FUND/ACCOUNT	2021 Actual	2022 Actual	2023 Adj Budget	2023 Estimate	2024 Budget
<b>CEMETERY</b>					
<b>Revenues</b>					
R 260-49010-34940 Cemetery Lot Sales	\$225	\$0	\$210	\$225	\$150
R 260-49010-34941 Cemetery Perpetual Care	\$225	\$0	\$615	\$75	\$150
R 260-49010-34950 Other Revenues	\$0	\$0	\$0	\$615	\$615
<b>Total</b>	<b>\$450</b>	<b>\$0</b>	<b>\$825</b>	<b>\$915</b>	<b>\$915</b>
<b>Expenditures</b>					
E 260-49010-101 Full-Time Employees Regular	\$0	\$0	\$0	\$700	\$719
E 260-49010-102 Full-Time Employees Overtime	\$0	\$0	\$800	\$0	\$0
E 260-49010-103 Part-Time Employees	\$0	\$0	\$0	\$700	\$706
E 260-49010-121 PERA	\$0	\$0	\$0	\$53	\$54
E 260-49010-122 FICA	\$0	\$0	\$25	\$87	\$88
E 260-49010-123 Medicare	\$0	\$0	\$0	\$20	\$21
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$825</b>	<b>\$1,560</b>	<b>\$1,588</b>
<b>Net Cemetery</b>	<b>\$450</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$645)</b>	<b>(\$673)</b>

**2013 Refunding Bonds**

**Revenues**

R 307-47110-31000 General Property Taxes	\$21,153	\$19,151	\$23,300	\$23,300	\$21,800
R 307-47110-36100 Special Assessments	\$851	\$2,378	\$0	\$0	
R 307-47110-36210 Interest Earnings	\$94	\$185	\$0	\$0	
R 307-47110-39203 Transfer from Sewere Fund	\$28,500	\$28,500	\$28,500	\$28,500	\$28,500
<b>Total</b>	<b>\$50,598</b>	<b>\$50,213</b>	<b>\$51,800</b>	<b>\$51,800</b>	<b>\$50,300</b>

**Expenditures**

E 307-47110-601 Debt Srv Bond Principal	\$35,000	\$40,000	\$40,000	\$40,000	\$45,000
E 307-47210-430 Miscellaneous (GENERAL)	\$0	\$88	\$0	\$0	
E 307-47210-611 Bond Interest	\$6,924	\$5,930	\$4,870	\$4,870	\$3,643
E 307-47210-620 Fiscal Agent s Fees	\$930	\$930	\$0	\$495	\$495
<b>Total</b>	<b>\$42,854</b>	<b>\$46,948</b>	<b>\$44,870</b>	<b>\$45,365</b>	<b>\$49,138</b>
<b>Net 2013 Refunding</b>	<b>\$7,744</b>	<b>\$3,266</b>	<b>\$6,930</b>	<b>\$6,435</b>	<b>\$1,162</b>

FUND/ACCOUNT	2021 Actual	2022 Actual	2023 Adj Budget	2023 Estimate	2024 Budget
<b>2016A REFUNDING BONDS</b>					
<b>Revenues</b>					
R 308-47110-31000 General Property Taxes	\$82,370	\$1,076	\$0	\$0	\$0
R 308-47110-36100 Special Assessments	\$6,374	\$959	\$0	\$0	\$0
R 308-47110-36210 Interest Earnings	\$73	\$144	\$0	\$0	\$0
R 308-47110-39203 Transfer from Other Fund	\$0	\$0	\$0	\$0	\$0
R 308-47110-39300 Proceeds-Gen Long-term Debt	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$88,817</b>	<b>\$2,179</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>					
E 308-47110-121 PERA	\$0	\$0	\$0	\$0	\$0
E 308-47110-430 Miscellaneous (GENERAL)	\$0	\$0	\$0	\$0	\$0
E 308-47110-601 Debt Srv Bond Principal	\$79,000	\$83,000	\$0	\$0	\$0
E 308-47110-611 Bond Interest	\$2,450	\$810	\$0	\$0	\$0
E 308-47110-620 Fiscal Agent s Fees	\$0	\$395	\$0	\$0	\$0
<b>Total</b>	<b>\$81,450</b>	<b>\$84,205</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net 2016A Refunding</b>	<b>\$7,367</b>	<b>(\$82,026)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

FUND/ACCOUNT	2021 Actual	2022 Actual	2023 Adj Budget	2023 Estimate	2024 Budget
<b>GO TAX ABATEMENT BONDS</b>					
<b>Revenues</b>					
R 309-47110-31000 General Property Taxes	\$0	\$0	\$0	\$0	\$0
R 309-47110-39201 Transfer from General Fund	\$0	\$0	\$0	\$0	\$0
R 309-47110-39203 Transfer from Other Fund	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>					
E 309-47110-601 Debt Srv Bond Principal	\$0	\$0	\$0	\$0	\$0
E 309-47110-611 Bond Interest	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net GO Tax Abatement</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

FUND/ACCOUNT	2021 Actual	2022 Actual	2023 Adj Budget	2023 Estimate	2024 Budget
<b>GO IMPROVEMENB BONDS SERIES 2022A</b>					
<b>Revenues</b>					
R 319-49810-31000 General Property Taxes	\$0	\$61,096	\$48,246	\$48,246	\$44,972
R 319-49810-36100 Special Assessments	\$0	\$0	\$0	\$0	\$20,000
R 319-49810-36210 Interest Earnings	\$0	\$0	\$0	\$2,244	\$200
R 319-49810-39203 Transfer from Other Fund	\$0	\$0	\$0	\$0	\$14,500
R 319-49810-39310 Proceeds-Gen Obligation Bond	\$0	\$1,013,000	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$1,074,096</b>	<b>\$48,246</b>	<b>\$50,490</b>	<b>\$79,672</b>
<b>Expenditures</b>					
E 319-49810-303 Engineering Fees	\$0	\$203,286	\$0	\$29,484	\$10,000
E 319-49810-304 Legal Fees	\$0	\$3,950	\$0	\$9	\$1,000
E 319-49810-306 Service Contract	\$0	\$8,484	\$0	\$0	\$0
E 31947110-611 Bond Interest	\$0	\$0	\$0	\$0	\$71,472
E 319-47110-620 Fiscal Agent s Fees	\$0	\$0	\$0	\$0	\$0
E 319-49810-403 Improvements Other Than Bldgs	\$0	\$0	\$0	\$100	\$100
E 319-49810-626 Bond Costs/Orignation Fees	\$0	\$28,318	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$244,038</b>	<b>\$0</b>	<b>\$29,593</b>	<b>\$82,572</b>
<b>Net GO IMP 2022A</b>	<b>\$0</b>	<b>\$830,058</b>	<b>\$48,246</b>	<b>\$20,897</b>	<b>(\$2,900)</b>

2023 Adj      2023      2024  
Budget      Estimate      Budget

**FUND/ACCOUNT      2021 Actual      2022 Actual      Budget      Estimate      Budget**

**USDA RD SEWER REHAB - HOLD OFF ON THIS UNTIL I CAN DISCUSS WITH BRANDON**

**Revenues**

R 320-49810-33100 Federal Grants and Aids	\$0	\$0	\$0	\$484,000	\$0
R 320-49810-33400 State Grants and Aids	\$0	\$0	\$0	\$0	\$0
R 320-49810-36210 Interest Earnings	\$0	\$0	\$0	\$0	\$0
R 320-49810-39200 Interfund Operating Transfers	\$0	\$0	\$0	\$0	\$0
R 320-49810-39203 Transfer from Other Fund	\$0	\$0	\$0	\$0	\$0
R 320-49810-39300 Proceeds-Gen Long-term Debt	\$0	\$0	\$0	\$0	\$0
R 320-49810-39310 Proceeds-Gen Obligation Bond	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$484,000</b>	<b>\$0</b>

**Expenditures**

E 320-49810-303 Engineering Fees	\$0	\$0	\$0	\$469,987	\$0
E 320-49810-304 Legal Fees	\$0	\$0	\$0	\$14,380	\$0
E 320-49810-306 Service Contract	\$0	\$0	\$0	\$120	\$0
E 320-49810-322 Postage	\$0	\$0	\$0	\$10	\$0
E 320-49810-331 Travel Expenses	\$0	\$0	\$0	\$0	\$0
E 320-49810-351 Legal Notices Publishing	\$0	\$0	\$0	\$0	\$0
E 320-49810-403 Improvements Other Than Bldgs	\$0	\$0	\$0	\$0	\$0
E 320-49810-510 Land	\$0	\$0	\$0	\$0	\$0
E 320-49810-520 Buildings and Structures	\$0	\$0	\$0	\$0	\$0
E 320-49810-530 Improvements Other Than Bldgs	\$0	\$0	\$0	\$0	\$0
E 320-49810-626 Bond Costs/Origination Fees	\$0	\$0	\$0	\$0	\$0
E 320-49810-700 Transfers (GENERAL)	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$484,497</b>	<b>\$0</b>

**Net USDA RD SEWER REHAB      \$0      \$0      \$0      (\$497)      \$0**

**TIF 1-3**

**Revenues**

R 377-47121-31050 Tax Increments	\$9,154	\$9,069	\$9,154	\$9,154	\$9,154
<b>Total</b>	<b>\$9,154</b>	<b>\$9,069</b>	<b>\$9,154</b>	<b>\$9,154</b>	<b>\$9,154</b>

**Expenditures**

E 377-47121-101 Full-Time Employees Regular	\$795	\$788	\$795	\$795	\$795
E 377-47121-121 PERA	\$60	\$59	\$60	\$60	\$60
E 377-47121-122 FICA	\$49	\$49	\$49	\$49	\$49
E 377-47121-123 Medicare	\$12	\$11	\$12	\$12	\$12
E 377-47121-351 Legal Notices Publishing	\$0	\$132	\$0	\$0	\$0
E 377-47121-612 Other Long-Term Oblig Interest	\$8,238	\$12,282	\$8,238	\$8,238	\$8,239
<b>Total</b>	<b>\$9,154</b>	<b>\$13,320</b>	<b>\$9,154</b>	<b>\$9,153</b>	<b>\$9,154</b>

**Net TIF 1-3      (\$0)      (\$4,251)      \$0      \$1      (\$0)**

**TIF 1-5 2005A BONDS NORTH STREET**

**Revenues**

R 379-47122-31050 Tax Increments	\$62,163	\$71,046	\$63,000	\$63,000	\$63,000
R 379-47122-34950 Other Revenues (EDA Lot Sales)	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$62,163</b>	<b>\$71,046</b>	<b>\$63,000</b>	<b>\$63,000</b>	<b>\$63,000</b>

**Expenditures**

E 379-47122-351 Legal Notices Publishing	\$0	\$132	\$0	\$0	
E 379-47122-601 Debt Srv Bond Principal	\$40,000	\$40,000	\$40,000	\$40,000	\$45,000
E 379-47210-611 Bond Interest	\$8,650	\$7,290	\$5,929	\$5,930	\$4,406
E 379-47500-620 Fiscal Agent s Fees	\$495	\$495	\$495	\$495	\$495
<b>Total</b>	<b>49,145</b>	<b>\$47,917</b>	<b>\$46,424</b>	<b>\$46,425</b>	<b>\$49,901</b>

**Net TIF 1-5 \$ 13,018 \$ 23,130 \$ 16,576 \$16,575 \$13,099**

**FUND/ACCOUNT**  
**2017A TAX ABATEMENT MAY STREET**

**2021 Actual    2022 Actual    2023 Adj Budget    2023 Estimate    2024 Budget**

**Revenues**

R 405-47110-36243 Tax Abatemnet Reimbursement	\$2,184	\$2,184	\$2,300	\$2,300	\$2,600
R 405-49810-31000 General Property Taxes	\$28,768	\$28,532	\$28,333	\$28,333	\$28,333
R 405-49810-39203 Transfer from EDA - Lot Sale	\$0	\$0	\$41,000	\$41,000	\$0
R 405-49810-39203 Transfer from EDA - Lot Sale	\$0	\$0	\$0	\$0	\$0
R 405-49810-39300 Proceeds-Gen Long-term Debt	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$30,952</b>	<b>\$30,716</b>	<b>\$71,633</b>	<b>\$71,633</b>	<b>\$30,933</b>

**Expenditures**

E 405-47110-601 Debt Srv Bond Principal	\$23,000	\$24,000	\$25,000	\$25,000	\$25,000
E 405-47110-611 Bond Interest	\$12,887	\$12,111	\$11,303	\$11,303	\$10,478
E 405-49810-530 Improvements Other Than Bldgs	\$0	\$8,901	\$0	\$0	\$0
<b>Total</b>	<b>35,887</b>	<b>\$45,012</b>	<b>\$36,303</b>	<b>\$36,303</b>	<b>\$35,478</b>
<b>Net Tax Aabatement \$</b>	<b>(4,935) \$</b>	<b>(14,296) \$</b>	<b>35,330</b>	<b>\$35,330</b>	<b>(\$4,545)</b>

**PERPETUAL CARE FUND**

**Revenues**

R 501-41430-36210 Interest Earnings	\$615	\$162	\$615	\$615	\$615
R 501-49010-34950 Other Revenues	\$0	\$0	\$0	\$0	\$0
R 501-49010-36219 Interest Earnings	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$615</b>	<b>\$162</b>	<b>\$615</b>	<b>\$615</b>	<b>\$615</b>

**Expenditures**

E 501-49400-331 Travel Expenses	\$0	\$0	\$0	\$0	\$0
E 501-49010-720 Operating Transfers	\$0	\$0	\$615	\$615	\$615
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$615</b>	<b>\$615</b>	<b>\$615</b>
<b>Net Perpetual Care</b>	<b>\$615</b>	<b>\$162</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

FUND/ACCOUNT	2021 Actual	2022 Actual	2023 Adj Budget	2023 Estimate	2024 Budget
<b>WATER FUND</b>					
<b>Revenues</b>					
R 601-49400-31300 MN Sales Tax	\$1,527	\$1,658	\$1,551	\$1,551	\$1,600
R 601-49400-33170 BAB Tax Refunds	\$15,353	\$17,579	\$17,648	\$17,648	\$17,750
R 601-49400-34950 Other Revenues	\$0	\$30	\$4,272	\$4,272	\$4,272
R 601-49400-36100 Special Assessments	\$10,625	\$11,179	\$37,036	\$37,036	\$37,036
R 601-49400-36210 Interest Earnings	\$288	\$525	\$400	\$400	\$500
R 601-49400-37100 Water Sales	\$154,974	\$144,009	\$202,000	\$200,000	\$220,000
R 601-49400-37101 Commercial Water Sales	\$24,891	\$33,023	\$0	\$0	\$0
R 601-49400-37150 Water Connect/Reconnect Fee	\$3,023	\$3,144	\$5,000	\$5,000	\$5,000
R 601-49400-39203 Transfer from Other Fund	\$0	\$37,500	\$10,192	\$10,192	\$0
<b>Total</b>	<b>\$210,687</b>	<b>\$248,666</b>	<b>\$278,099</b>	<b>\$276,099</b>	<b>\$286,158</b>
<b>Expenditures</b>					
E 601-49400-101 Full-Time Employees Regular	\$15,793	\$23,939	\$33,000	\$33,000	\$37,246
E 601-49400-121 PERA	-\$601	\$1,782	\$2,475	\$2,475	\$2,793
E 601-49400-122 FICA	\$1,057	\$1,473	\$2,046	\$2,046	\$2,309
E 601-49400-123 Medicare	\$247	\$345	\$435	\$479	\$540
E 601-49400-137 Clothing Allowance	\$96	\$80	\$150	\$150	\$150
E 601-49400-139 Health Dental Eye	\$81	\$0	\$1,782	\$1,782	\$1,760
E 601-49400-151 Worker s Comp Insurance Prem	\$841	\$443	\$400	\$460	\$460
E 601-49400-208 Training and Instruction	\$591	\$732	\$1,157	\$1,157	\$300
E 601-49400-212 Motor Fuels	\$298	\$1,330	\$1,500	\$1,500	\$1,500
E 601-49400-216 Chemicals and Chem Products	\$5,033	\$9,049	\$12,000	\$12,000	\$12,000
E 601-49400-217 Other Operating Supplies	\$1,745	\$6,194	\$2,175	\$3,575	\$3,600
E 601-49400-240 Small Tools and Minor Equip	\$44	\$8,657	\$1,475	\$1,604	\$1,500
E 601-49400-303 Engineering Fees	\$230	\$0	\$47,000	\$50,000	\$10,000
E 601-49400-306 Service Contract	\$2,775	\$27,476	\$54,000	\$54,000	\$47,750
E 601-49400-311 Refunds	\$34	\$111	\$150	\$150	\$150
E 601-49400-315 Sales Tax	\$1,704	\$1,908	\$1,551	\$1,551	\$1,600
E 601-49400-321 Telephone	\$872	\$1,601	\$3,000	\$3,000	\$3,000
E 601-49400-322 Postage	\$514	\$847	\$1,000	\$1,000	\$1,000
E 601-49400-331 Travel Expenses	\$3	\$78	\$50	\$50	\$0
E 601-49400-351 Legal Notices Publishing	\$1,229	\$1,569	\$25	\$25	\$0
E 601-49400-352 General Notices and Pub Info	\$0	\$0	\$1,024	\$1,024	\$250
E 601-49400-361 General Liability Ins	\$1,451	\$2,562	\$3,346	\$3,346	\$3,350
E 601-49400-381 Electricity	\$11,756	\$15,617	\$17,000	\$17,000	\$18,000
E 601-49400-386 One Call	\$63	\$81	\$75	\$75	\$75
E 601-49400-387 Testing	\$47	\$5	\$550	\$548	\$600
E 601-49400-388 MN Connect Fee	\$2,828	\$2,828	\$2,400	\$2,828	\$2,828
E 601-49400-401 Repairs/Maint Buildings	\$0	\$927	\$927	\$927	\$900
E 601-49400-403 Improvements Other Than Bldgs	\$2,201	\$220	\$0	\$0	\$0
E 601-49400-404 Repairs/Maint Machinery/Equip	\$5,186	\$6,041	\$3,600	\$1,000	\$1,000
E 601-49400-405 Depreciation (GENERAL)	\$139,414	\$138,585	\$0	\$0	\$0
E 601-49400-415 Other Equipment Rentals	\$0	\$53	\$0	\$0	\$10,000
E 601-49400-430 Miscellaneous (GENERAL)	\$390	\$277	\$466	\$600	\$500
E 601-49400-433 Dues and Subscriptions	\$2,020	\$601	\$600	\$600	\$600
E 601-49400-500 Capital Outlay (GENERAL)	\$0	\$0	\$125,000	\$125,000	\$10,000
E 601-49400-601 Debt Srv Bond Principal	\$0	\$0	\$36,765	\$36,765	\$36,765
<b>Total</b>	<b>\$246,515</b>	<b>\$302,912</b>	<b>\$404,603</b>	<b>\$407,311</b>	<b>\$260,006</b>
<b>Net Water</b>	<b>(\$35,828)</b>	<b>(\$54,246)</b>	<b>(\$126,505)</b>	<b>(\$131,212)</b>	<b>\$26,152</b>

**FUND/ACCOUNT**  
**SEWER FUND**

**2021 Actual    2022 Actual    2023 Adj Budget    2023 Estimate    2024 Budget**

**Revenues**

R 602-49450-34950 Other Revenues	\$91	\$36,638	\$800	\$800	\$1,000
R 602-49450-36100 Special Assessments	\$1,639	\$1,293	\$2,133	\$2,133	\$2,133
R 602-49450-36210 Interest Earnings	\$73	\$94	\$125	\$125	\$150
R 602-49450-36241 Insurance Proceeds	\$14,575	\$0	\$0	\$0	\$0
R 602-49450-37200 Sewer Sales	\$206,731	\$207,924	\$260,000	\$258,330	\$284,163
R 602-49450-37250 Sewer Connect/Reconnect Fee	\$0	\$0	\$1,600	\$2,400	\$0
R 602-49450-39000 Other Financing Sources	\$0	\$0	\$499	\$499	\$0
<b>Total</b>	<b>\$223,109</b>	<b>\$245,996</b>	<b>\$265,157</b>	<b>\$264,287</b>	<b>\$287,446</b>

**Expenditures**

E 602-49450-101 Full-Time Employees Regular	\$15,793	\$23,934	\$31,700	\$30,397	\$29,334
E 602-49450-121 PERA	(\$601)	\$1,781	\$1,505	\$1,500	\$2,200
E 602-49450-122 FICA	\$1,057	\$1,473	\$1,333	\$1,400	\$1,819
E 602-49450-123 Medicare	\$247	\$345	\$312	\$441	\$425
E 602-49450-130 Employee Benefits	\$0	\$0	\$1,000	\$782	\$0
E 602-49450-137 Clothing Allowance	\$96	\$80	\$150	\$150	\$150
E 602-49450-139 Health Dental Eye		\$0	\$1,500	\$1,200	\$1,760
E 602-49450-151 Worker s Comp Insurance Prem	\$914	\$486	\$486	\$506	\$506
E 602-49450-208 Training and Instruction	\$0	\$1,645	\$750	\$680	\$200
E 602-49450-210 Operating Supplies (GENERAL)	\$3,807	\$4,042	\$2,500	\$2,500	\$2,500
E 602-49450-212 Motor Fuels	\$298	\$1,429	\$1,350	\$1,350	\$1,350
E 602-49450-216 Chemicals and Chem Products	\$4,430	\$16,247	\$12,500	\$13,000	\$16,000
E 602-49450-221 Equipment Parts	\$188	\$2,048	\$75	\$75	\$500
E 602-49450-240 Small Tools and Minor Equip	\$431	\$911	\$1,100	\$1,200	\$1,500
E 602-49450-303 Engineering Fees	\$0	\$0	\$0	\$5,793	\$0
E 602-49450-304 Legal Fees	\$0	\$18	\$0	\$4,965	\$0
E 602-49450-306 Service Contract	\$8,881	\$17,553	\$29,000	\$29,000	\$15,750
E 602-49450-311 Refunds	\$43	\$123	\$90	\$90	\$90
E 602-49450-321 Telephone	\$1,775	\$2,329	\$3,000	\$3,000	\$3,000
E 602-49450-322 Postage	\$408	\$778	\$850	\$850	\$1,000
E 602-49450-331 Travel Expenses	\$45	\$320	\$13	\$13	\$0
E 602-49450-351 Legal Notices Publishing	\$0	\$100	\$100	\$50	\$50
E 602-49450-361 General Liability Ins	\$0	\$4,595	\$5,990	\$5,990	\$5,990
E 602-49450-381 Electricity	\$32,180	\$29,503	\$32,000	\$32,000	\$35,000
E 602-49450-386 One Call	\$59	\$81	\$94	\$94	\$100
E 602-49450-387 Testing	\$3,576	\$4,806	\$4,500	\$4,000	\$4,500
E 602-49450-389 Sludge HAULING	\$1,500	\$1,500	\$1,500	\$1,500	\$2,000
E 602-49450-402 Repairs/Maint Structures	\$15,987	\$9,367	\$300	\$300	\$500
E 602-49450-404 Repairs/Maint Machinery/Equip	\$562	\$14,029	\$6,000	\$5,957	\$5,000
E 602-49450-405 Depreciation (GENERAL)	\$28,314	\$30,403	\$0	\$0	\$0
E 602-49450-416 Machinery Rentals	\$200	\$732	\$0	\$0	\$0
E 602-49450-433 Dues and Subscriptions	\$0	\$1,495	\$1,495	\$1,450	\$1,450
E 602-49450-500 Capital Outlay (GENERAL)	\$0	\$0	\$56,507	\$56,507	\$20,000
E 602-49450-601 Debt Srv Bond Principal (Transfers)	\$0	\$0	\$71,306	\$71,306	\$71,306
E 602-49450-611 Bond Interest (Transfers)	\$8,381	\$7,420	\$9,110	\$9,110	\$9,110
E 602-49450-620 Fiscal Agent s Fees	\$395	\$0	\$0	\$0	\$0
E 602-49450-700 Transfers (GENERAL)	\$28,500	\$28,500	\$0	\$0	\$0
<b>Total</b>	<b>\$157,706</b>	<b>\$208,082</b>	<b>\$278,186</b>	<b>\$287,226</b>	<b>\$233,091</b>
<b>Net Sewer</b>	<b>\$65,403</b>	<b>\$37,914</b>	<b>(\$13,030)</b>	<b>(\$22,939)</b>	<b>\$54,356</b>

FUND/ACCOUNT	2021 Actual	2022 Actual	2023 Adj Budget	2023 Estimate	2024 Budget
<b>SANITATION FUND</b>					
<b>Revenues</b>					
R 603-49500-31300 MN Sales Tax	\$2,645	\$2,770	\$2,751	\$2,751	\$2,750
R 603-49500-36230 Contributions and Donations	\$0	\$0	\$0	\$0	\$0
R 603-49500-37300 Refuse (Garbage) Charges	\$3,259	\$1,610	\$2,000	\$2,000	\$2,000
R 603-49500-37310 Customer Charge for Garbage	\$31,925	\$34,965	\$38,000	\$41,521	\$45,673
R 603-49500-38000 Other Proprietary Fund Revenue	\$0	\$127	\$0	\$0	\$0
<b>Total</b>	<b>\$37,829</b>	<b>\$39,472</b>	<b>\$42,751</b>	<b>\$46,272</b>	<b>\$50,423</b>
<b>Expenditures</b>					
E 603-49500-209 Other Office Supplies	\$0	\$492	\$200	\$200	\$200
E 603-49500-311 Refunds	\$13	\$19	\$5	\$30	\$30
E 603-49500-315 Sales Tax	\$3,249	\$3,546	\$3,193	\$3,193	\$2,750
E 603-49500-322 Postage	\$407	\$778	\$750	\$750	\$750
E 603-49500-384 Refuse/Garbage Disposal	\$32,548	\$32,283	\$37,000	\$38,529	\$39,000
E 603-49500-404 Repairs/Maint Machinery/Equip	\$0	\$1,160	\$1,160	\$3,000	\$6,000
E 603-49500-430 Miscellaneous (GENERAL)	\$1,337	-\$614	\$546	\$546	\$500
E 603-49500-432 Uncollectable Checks	\$0	\$15	\$0	\$25	\$0
<b>Total</b>	<b>\$37,553</b>	<b>\$37,680</b>	<b>\$42,854</b>	<b>\$46,272</b>	<b>\$49,230</b>
<b>Net Sanitation</b>	<b>\$276</b>	<b>\$1,792</b>	<b>(\$103)</b>	<b>(\$0)</b>	<b>\$1,193</b>
<b>STORM SEWER</b>					
<b>Revenues</b>					
R 604-49550-33000 Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0
R 604-49550-36230 Contributions and Donations	\$0	\$0	\$0	\$0	\$0
R 604-49550-37300 Storm Sewer Charges	\$0	\$0	\$0	\$0	\$42,612
R 604-49550-39203 Transfer from Other Fund	\$0	\$0	\$0	\$0	\$0
R 604-49550-38000 Other Proprietary Fund Revenue	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42,612</b>
<b>Expenditures</b>					
E 604-49550-209 Other Office Supplies	\$0	\$0	\$0	\$0	\$0
E 604-49550-311 Refunds	\$0	\$0	\$0	\$0	\$0
E 604-49550-322 Postage	\$0	\$0	\$0	\$0	\$0
E 604-49550-404 Repairs/Maint Machinery/Equip	\$0	\$0	\$0	\$0	\$0
E 604-49550-430 Miscellaneous (GENERAL)	\$0	\$0	\$0	\$0	\$0
E 604-49550-530 Improvements Other Than Bldgs	\$0	\$0	\$0	\$0	\$15,000
E 604-49550-601 Debt Srv Bond Principal (Transfers)	\$0	\$0	\$0	\$0	\$0
E 604-49550-611 Bond Interest (Transfers)	\$0	\$0	\$0	\$0	\$0
E 604-49550-620 Fiscal Agent s Fees	\$0	\$0	\$0	\$0	\$0
E 604-49550-626 Bond Costs/Orignation Fees	\$0	\$0	\$0	\$0	\$0
E 604-49550-700 Transfers (GENERAL)	\$0	\$0	\$0	\$0	\$14,500
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,500</b>
<b>Net Sanitation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,112</b>
<b>TOTALS NET INCREASE (DECREASE)</b>	<b>67,098</b>	<b>853,562</b>	<b>64,019</b>	<b>\$43,240</b>	<b>\$153,547</b>

**SALARY ALLOCATION  
PROPOSED**

		2024	2024 HR	OT	Total	101-41400	TIF 1-3	Admin	Comm Ctr	Streets	Athletic Field	Baseball	City Park	Library	EDA	5-Plex	Cemetery	Water	Sewer		
		\$	\$		\$	377-47121	101-41940	10143100	101-45170	101-45180	101-45200	101-45200	211	245	246	260	601	602			
Scott Sobosinski	hrs	46,552	\$ 25.56		46,552									46,552							46,552
Library Assistant (Vacant)	hrs	1,820	\$ 15.44		13,120								13,120								13,120
Jim Jennings	hrs	850	\$ 31.45	6,500	71,925																
Josh Hoffenkamp	hrs	2,080	\$ 25.73	3,000	56,508		719	26,612	719	-	719	-	-	-	719	-	719	20,856	20,858		71,925
Brandon Baune	hrs	68,250	\$ 32.81		68,250				5,651	24,298	565	565	-	-	-	565	-	16,367	8,476		56,508
Michelle Farnem	hrs	2,080	\$ 16.80		8,400																8,400
Comm Ctr. Clean (Vacant)	hrs	500.00	\$ 13.40		1,340				1,340												
Gary Lensing	hrs	100	\$ 16.54		8,269									124	496	248	706	-	-		1,340
Summary Temporary	hrs	500	\$ 12.40		3,473									3,473							3,473
	hrs	280.00																			
<b>Totals</b>					<b>75,855</b>	<b>795</b>	<b>7,710</b>	<b>53,970</b>	<b>4,344</b>	<b>1,144</b>	<b>719</b>	<b>1,144</b>	<b>63,269</b>	<b>1,215</b>	<b>813</b>	<b>1,425</b>	<b>37,246</b>	<b>29,334</b>	<b>277,839</b>		

**2024 Operating Budget  
Budget Salary Increases  
PROPOSED**

5.00%

	<b>2023</b>	<b>2024</b>	<b>% Increase</b>
Scott Soboscinski	24.36	25.58	5.00%
Library Assistant (vacant)	14.70	15.44	5.00%
Michelle Fennem	16.00	16.80	5.00%
Jim Jenniges	29.96	31.45	5.00%
Josh Hoffenkamp	24.50	25.73	5.00%
Brandon Baune	65,000	68,250	5.00%
Community Center (Vacant)	12.76	13.40	5.00%
Gary Lensing	15.75	16.54	5.00%
Part Time (Misc.)	11.81	12.40	5.00%

**FIRE**

\$ 7.50 MEETING  
\$ 10.00 DRILLS/FIRE CALLS ETC./SPECIAL DUTY

**AMBULANCE**

\$ 70.00 /HR WHEN THEY ARE CALLED OUT - EMT. ACTUAL TIME  
\$ 25.00 HR. FIRST RESPONDER. GET PAID IN EVEN HOURS  
\$ 10.00 HR. DRIVERS. SAME AS FIRST RESPONEDERS

**2024**  
**DEBT SERVICE**  
**FUTURE REVENUE SOURCES**

**REVENUE SCHEDULE**

Levy Year Collection Year	2021 2022	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	2028 2029	2029 2030	2030 2031
<b>Property Tax Levy</b>										
2010A TIF Refunding	-	-	-	-	-	-	-	-	-	-
2010 Build America	-	-	-	-	-	-	-	-	-	-
2013 A Refunding	19,200	23,300	21,800	25,600	-	-	-	-	-	-
2016A GO IMP Refunding	-	-	-	-	-	-	-	-	-	-
TIF 1-3	-	-	-	-	-	-	-	-	-	-
2016 Dechlorination	-	-	-	-	-	-	-	-	-	-
2017 A Tax Abatement	38,551	37,685	37,868	38,017	38,132	38,212	38,257	38,267	38,243	-
5-Plex Essential Housing	-	-	-	-	-	-	-	-	-	-
2022 Cedar Imp.	61,096	48,246	44,972	44,700	45,140	44,500	44,820	45,060	45,220	45,300
<b>Total Property Tax</b>	<b>118,847</b>	<b>109,231</b>	<b>104,640</b>	<b>108,317</b>	<b>83,272</b>	<b>82,712</b>	<b>83,077</b>	<b>83,327</b>	<b>83,463</b>	<b>45,300</b>

<b>Water Revenue</b>										
2010A TIF Refunding	-	-	-	-	-	-	-	-	-	-
2010 Build America	39,217	39,133	39,038	39,403	39,213	39,067	39,325	39,193	39,363	39,142
2013 A Refunding	-	-	-	-	-	-	-	-	-	-
2016A GO IMP Refunding	-	-	-	-	-	-	-	-	-	-
TIF 1-3	-	-	-	-	-	-	-	-	-	-
2016 Dechlorination	-	-	-	-	-	-	-	-	-	-
2017 A Tax Abatement	-	-	-	-	-	-	-	-	-	-
5-Plex Essential Housing	-	-	-	-	-	-	-	-	-	-
2022 Cedar Imp.	-	-	-	-	-	-	-	-	-	-
<b>Total Water</b>	<b>39,217</b>	<b>39,133</b>	<b>39,038</b>	<b>39,403</b>	<b>39,213</b>	<b>39,067</b>	<b>39,325</b>	<b>39,193</b>	<b>39,363</b>	<b>39,142</b>

<b>Sewer Revenue</b>										
2010A TIF Refunding	-	-	-	-	-	-	-	-	-	-
2010 Build America	10,212	10,190	10,165	10,261	10,211	10,173	10,240	10,206	10,250	10,193
2013 A Refunding	28,500	28,500	28,500	28,500	-	-	-	-	-	-
2016A GO IMP Refunding	-	-	-	-	-	-	-	-	-	-
TIF 1-3	-	-	-	-	-	-	-	-	-	-
2016 Dechlorination	41,543	41,719	41,879	-	-	-	-	-	-	-
2017 A Tax Abatement	-	-	-	-	-	-	-	-	-	-
5-Plex Essential Housing	-	-	-	-	-	-	-	-	-	-
2022 Cedar Imp.	-	-	-	-	-	-	-	-	-	-
<b>Total Sewer</b>	<b>80,255</b>	<b>80,409</b>	<b>80,544</b>	<b>38,761</b>	<b>10,211</b>	<b>10,173</b>	<b>10,240</b>	<b>10,206</b>	<b>10,250</b>	<b>10,193</b>

<b>Storm Water Utility</b>										
2010A TIF Refunding	-	-	-	-	-	-	-	-	-	-
2010 Build America	-	-	-	-	-	-	-	-	-	-
2013 A Refunding	-	-	-	-	-	-	-	-	-	-
2016A GO IMP Refunding	-	-	-	-	-	-	-	-	-	-
TIF 1-3	-	-	-	-	-	-	-	-	-	-
2016 Dechlorination	-	-	-	-	-	-	-	-	-	-
2017 A Tax Abatement	-	-	-	-	-	-	-	-	-	-
5-Plex Essential Housing	-	-	-	-	-	-	-	-	-	-
2022 Cedar Imp.	-	-	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500
<b>Total Sewer</b>	<b>-</b>	<b>-</b>	<b>14,500</b>							

<b>TIF</b>										
2010A TIF Refunding	68,212	68,212	68,212	68,212	68,212	-	-	-	-	-
2010 Build America	-	-	-	-	-	-	-	-	-	-
2013 A Refunding	-	-	-	-	-	-	-	-	-	-
2016A GO IMP Refunding	-	-	-	-	-	-	-	-	-	-
TIF 1-3	9,154	9,154	9,154	9,154	9,154	9,154	9,154	9,154	9,154	9,154
2016 Dechlorination	-	-	-	-	-	-	-	-	-	-
2017 A Tax Abatement	-	-	-	-	-	-	-	-	-	-
5-Plex Essential Housing	-	-	-	-	-	-	-	-	-	-
2022 Cedar Imp.	-	-	-	-	-	-	-	-	-	-
<b>Total TIF</b>	<b>77,366</b>	<b>77,366</b>	<b>77,366</b>	<b>77,366</b>	<b>77,366</b>	<b>9,154</b>	<b>9,154</b>	<b>9,154</b>	<b>9,154</b>	<b>9,154</b>

REVENUE SCHEDULE - Cont.

Levy Year	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Collection Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>Special Assessments</b>										
2010A TIF Refunding	-	-	-	-	-	-	-	-	-	-
2010 Build America	49,429	49,324	49,203	49,664	49,424	49,240	49,565	49,399	49,613	49,335
2013 A Refunding	-	-	-	-	-	-	-	-	-	-
2016A GO IMP Refunding	-	-	-	-	-	-	-	-	-	-
TIF 1-3	-	-	-	-	-	-	-	-	-	-
2016 Dechlorination	-	-	-	-	-	-	-	-	-	-
2017 A Tax Abatement	-	-	-	-	-	-	-	-	-	-
5-Plex Essential Housing	-	-	-	-	-	-	-	-	-	-
2022 Cedar Imp.	-	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
<b>Total Special Asses.</b>	<b>49,429</b>	<b>49,324</b>	<b>69,203</b>	<b>69,664</b>	<b>69,424</b>	<b>69,240</b>	<b>69,565</b>	<b>69,399</b>	<b>69,613</b>	<b>69,335</b>
<b>Grants/Refunds/Other</b>										
2010A TIF Refunding	-	-	-	-	-	-	-	-	-	-
2010 Build America	18,384	17,648	16,944	16,550	16,191	15,725	15,293	14,851	14,430	13,920
2013 A Refunding	-	-	-	-	-	-	-	-	-	-
2016A GO IMP Refunding	-	-	-	-	-	-	-	-	-	-
TIF 1-3	-	-	-	-	-	-	-	-	-	-
2016 Dechlorination	-	-	-	-	-	-	-	-	-	-
2017 A Tax Abatement	-	-	-	-	-	-	-	-	-	-
5-Plex Essential Housing	-	-	-	-	-	-	-	-	-	-
2022 Cedar Imp.	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000
<b>Total Grants/Ref/Other</b>	<b>60,384</b>	<b>59,648</b>	<b>58,944</b>	<b>58,550</b>	<b>58,191</b>	<b>57,725</b>	<b>57,293</b>	<b>56,851</b>	<b>56,430</b>	<b>55,920</b>
<b>Total Debt Service Revenue</b>	<b>425,497</b>	<b>415,111</b>	<b>444,235</b>	<b>406,561</b>	<b>352,176</b>	<b>282,570</b>	<b>283,154</b>	<b>282,629</b>	<b>282,772</b>	<b>243,543</b>

**NEEDS TO BE UPDATED!**

	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Long Term
<b>Community Center</b>					
Flooring					
Paint/Wainscot (Interior)					
Bathroom Fixtures	2,500				
Curtain					
Tables/Chairs					
Lighting	10,000				
Sound System/AV					
Ceiling Tiles					
Windows/Treatments					
Exterior					
ADA Compliance					500,000
<b>Athletic Field</b>					
Storage Shed					
Parking Lot/Fencing	30,000				
<b>Streets</b>					
1 Ton			50,000		
Dump Truck		75,000			
Tractor	25,000	25,000	25,000		
Grapple Bucket					
Rake					
Lawn Mower	5,000	5,000	5,000		5,000
Seal Coat	40,000	40,000	40,000		40,000
Patching	30,000	30,000	30,000		30,000
<b>Shop</b>					
OH Door					
Generator					
Salvage A/C Unit					
<b>Library</b>					
New Library					
HVAC	20,000				
<b>Fire</b>					
SCBA/Compressor					204,000
Generator					
OH Door					
Pumper Truck					3,750,000
<b>Ambulance</b>					
New Ambulance					180,000
Generator					
Defib/Monitor					
New Ambulance					250,000
<b>Water</b>					
2010 BAB	85,000	85,000	85,000		85,000
Generator					
Water Tower Telemetry					
Pumps/Main Board					
Meters					
<b>Sewer</b>					
2009 Dechlorination	38,980				
2010 BAB	10,211	10,211	10,211		
2013 Refunding	28,500	28,500			
RD Rehab/Collection	3,000,000	3,000,000			
RD Rehab/Ponds			4,000,000		2,000,000
Pumps/Fans/Pipes					
Generator					
Meters					
<b>Storm Sewer</b>					
Cedar St. LRIP					
2024 Imp		300,000			
<b>Road and Bridge</b>					
Cedar St. LRIP					
2025 Improvement		1,700,000			
<b>TOTAL CAPITAL IMP.</b>	<b>3,325,191</b>	<b>5,298,711</b>	<b>4,245,211</b>		<b>7,044,000</b>

2024

DEBT SERVICE

APPENDIX A

Go TIF Ref. Bonds 2010A (TIF 1-5)

Accounts 379

Revenues	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Property Tax	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-	-	-	-	-	-
TIF	62,859	62,163	63,000	63,000	63,000	63,000	63,000	-	-	-	-	-
Special Assess	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-
EDA Lot Sales	-	-	33,000	95,000	41,000	-	-	-	-	-	-	-
Total Revenue	62,859	62,163	96,000	158,000	104,000	63,000	63,000	-	-	-	-	-

Expenditures

Principal	40,000	40,000	40,000	40,000	45,000	45,000	50,000	-	-	-	-	-
Interest	9,930	8,650	7,290	5,929	4,406	2,719	938	-	-	-	-	-
Fiscal Agent	495	495	495	495	495	495	495	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense	50,425	49,145	47,785	46,424	49,901	48,214	51,433	-	-	-	-	-

Net	12,434	13,018	48,215	111,576	54,099	14,786	11,568	-	-	-	-	-
FB 1/1	7,524	19,958	32,976	81,191	192,767	246,866	261,652	273,220	273,220	273,220	273,220	273,220
FB 12/31	19,958	32,976	81,191	192,767	246,866	261,652	273,220	273,220	273,220	273,220	273,220	273,220

Debt 1/1	300,000	260,000	220,000	180,000	140,000	95,000	50,000	-	-	-	-	-
Debt 12/31	260,000	220,000	180,000	140,000	95,000	50,000	-	-	-	-	-	-

EDA Lot Sales

Baune Samyn Schmidt  
Salfer

2024

DEBT SERVICE

APPENDIX A

GO Water & Sewer Bonds (BAB)  
Accounts 601/602

NOTE: DOES NOT CARRY ITS OWN FUND BALANCE - INCLUDED IN SEWER AND WATER

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>Revenues</b>												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Water	50,621	49,425	39,217	39,133	39,038	39,403	39,213	39,067	39,325	39,193	39,363	39,142
Sewer	10,534	10,211	10,212	10,190	10,165	10,261	10,211	10,173	10,240	10,206	10,250	10,193
Stormwater	-	-	-	-	-	-	-	-	-	-	-	-
TIF	-	-	-	-	-	-	-	-	-	-	-	-
Special Assess	32,832	39,214	49,429	49,324	49,703	49,664	49,424	49,240	49,565	49,399	49,613	49,335
Rents	-	-	-	-	-	-	-	-	-	-	-	-
Other (BAB Reimb)	18,384	18,384	18,384	17,648	16,944	16,550	16,191	15,725	15,293	14,851	14,430	13,920
<b>Total Revenue</b>	<b>112,371</b>	<b>117,234</b>	<b>117,241</b>	<b>116,295</b>	<b>115,350</b>	<b>115,878</b>	<b>115,038</b>	<b>114,204</b>	<b>114,423</b>	<b>113,648</b>	<b>113,655</b>	<b>112,589</b>
<b>Expenditures</b>												
Principal	38,000	39,000	40,000	41,000	42,000	44,000	45,000	46,000	48,000	49,000	51,000	52,000
Interest	56,460	55,472	55,150	52,950	51,720	50,598	49,140	47,790	46,410	45,093	43,500	41,970
Fiscal Agent	400	400	400	400	400	400	400	400	400	400	400	400
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>94,860</b>	<b>94,872</b>	<b>95,550</b>	<b>94,350</b>	<b>94,120</b>	<b>94,998</b>	<b>94,540</b>	<b>94,190</b>	<b>94,810</b>	<b>94,493</b>	<b>94,900</b>	<b>94,370</b>
<b>Net</b>	<b>17,511</b>	<b>22,363</b>	<b>21,691</b>	<b>21,945</b>	<b>21,230</b>	<b>20,880</b>	<b>20,498</b>	<b>20,014</b>	<b>19,613</b>	<b>19,155</b>	<b>18,755</b>	<b>18,219</b>
FB 1/1	22,136	39,647	62,010	83,701	105,646	126,876	147,756	168,255	188,269	207,882	227,037	245,791
FB 12/31	39,647	62,010	83,701	105,646	126,876	147,756	168,255	188,269	207,882	227,037	245,791	264,010
<b>Debt 1/1</b>	<b>1,882,000</b>	<b>1,844,000</b>	<b>1,805,000</b>	<b>1,765,000</b>	<b>1,724,000</b>	<b>1,682,000</b>	<b>1,638,000</b>	<b>1,593,000</b>	<b>1,547,000</b>	<b>1,499,000</b>	<b>1,450,000</b>	<b>1,399,000</b>
<b>Debt 12/31</b>	<b>1,844,000</b>	<b>1,805,000</b>	<b>1,765,000</b>	<b>1,724,000</b>	<b>1,682,000</b>	<b>1,638,000</b>	<b>1,593,000</b>	<b>1,547,000</b>	<b>1,499,000</b>	<b>1,450,000</b>	<b>1,399,000</b>	<b>1,347,000</b>

2024

DEBT SERVICE

APPENDIX A

GO Water & Sewer Ref. Bonds 2013A

Accounts

602

Revenues	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Property Taxes	20,300	20,300	19,200	23,300	21,800	25,600	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-
Sewer	28,500	28,500	28,500	28,500	28,500	28,500	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-	-	-	-	-	-
TIF	-	-	-	-	-	-	-	-	-	-	-	-
Special Assess	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-
Other (BAB Reimb)	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	48,800	48,800	47,700	51,800	50,300	54,100	-	-	-	-	-	-

Expenditures

Principal	40,000	35,000	40,000	40,000	45,000	45,000	50,000	-	-	-	-	-
Interest	8,283	7,658	6,394	4,870	3,643	2,248	775	-	-	-	-	-
Fiscal Agent	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense	48,283	42,658	46,394	44,870	48,643	47,248	50,775	-	-	-	-	-

Net

FB 1/1	517	6,143	1,306	6,930	1,658	6,853	(50,775)	-	-	-	-	-
FB 12/31	50,199	47,398	53,541	54,847	61,777	63,434	70,287	19,512	19,512	19,512	19,512	19,512
	47,398	53,541	54,847	61,777	63,434	70,287	19,512	19,512	19,512	19,512	19,512	19,512

Debt 1/1

Debt 12/31	295,000	255,000	220,000	180,000	140,000	95,000	50,000	-	-	-	-	-
	255,000	220,000	180,000	140,000	95,000	50,000	-	-	-	-	-	-



2024

DEBT SERVICE

APPENDIX A

2017A GO Tax abatement Bond

Accounts 405

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>Revenues</b>												
Property Taxes	30,044	30,952	30,952	30,952	30,952	30,952	30,952	30,952	30,952	30,952	30,952	30,952
Water	-	-	-	-	-	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-	-	-	-	-	-
TIF	-	-	-	-	-	-	-	-	-	-	-	-
Special Assess	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	116,708	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>30,044</b>	<b>30,952</b>	<b>147,660</b>	<b>30,952</b>								
<b>Expenditures</b>												
Principal	23,000	23,000	24,000	25,000	25,000	26,000	27,000	28,000	29,000	30,000	31,000	32,000
Interest	13,646	12,887	12,111	11,303	10,478	9,636	8,762	7,854	6,914	5,940	4,934	3,894
Fiscal Agent	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	8,901	-	-	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>36,646</b>	<b>35,887</b>	<b>45,012</b>	<b>36,303</b>	<b>35,478</b>	<b>35,636</b>	<b>35,762</b>	<b>35,854</b>	<b>35,914</b>	<b>35,940</b>	<b>35,934</b>	<b>35,894</b>
<b>Net</b>	<b>(6,602)</b>	<b>(4,934)</b>	<b>102,648</b>	<b>(5,350)</b>	<b>(4,525)</b>	<b>(4,684)</b>	<b>(4,809)</b>	<b>(4,902)</b>	<b>(4,961)</b>	<b>(4,988)</b>	<b>(4,981)</b>	<b>(4,942)</b>
FB 1/1	11,413	4,811	(123)	102,526	97,175	92,650	87,967	83,158	78,256	73,295	68,307	63,326
FB 12/31	4,811	(123)	102,526	97,175	92,650	87,967	83,158	78,256	73,295	68,307	63,326	58,385
<b>Debt 1/1</b>	<b>425,000</b>	<b>402,000</b>	<b>379,000</b>	<b>355,000</b>	<b>330,000</b>	<b>305,000</b>	<b>279,000</b>	<b>252,000</b>	<b>224,000</b>	<b>195,000</b>	<b>165,000</b>	<b>134,000</b>
<b>Debt 12/31</b>	<b>402,000</b>	<b>379,000</b>	<b>355,000</b>	<b>330,000</b>	<b>305,000</b>	<b>279,000</b>	<b>252,000</b>	<b>224,000</b>	<b>195,000</b>	<b>165,000</b>	<b>134,000</b>	<b>102,000</b>







2024

DEBT SERVICE

APPENDIX A

2022 GO Improvement Bond - Cedar St. LRIP  
Accounts 319

\$44,972
\$20,000
\$200
\$14,500

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Revenues	-	-	61,096	48,246	44,972	44,700	45,140	44,500	44,820	45,060	45,220	45,300
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-	-	-	-	-	-
Stormwater	-	-	-	-	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500
TIF	-	-	-	-	-	-	-	-	-	-	-	-
Special Assess	-	-	-	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Rents	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	61,096	48,246	79,472	79,200	79,640	79,000	79,320	79,560	79,720	79,800

Expenditures												
Principal	-	-	-	-	-	8,000	39,000	41,000	42,000	44,000	46,000	48,000
Interest	-	-	-	-	71,472	71,473	40,200	38,640	37,000	35,320	33,560	31,720
Fiscal Agent	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Street Imp	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense	-	-	-	-	71,472	79,473	79,200	79,640	79,000	79,320	79,560	79,720

Net	-	-	61,096	48,246	8,000	(273)	440	(640)	320	240	160	80
FB 1/1	-	-	-	61,096	109,342	117,342	117,069	117,509	116,869	117,189	117,429	117,589
FB 12/31	-	-	61,096	109,342	117,342	117,069	117,509	116,869	117,189	117,429	117,589	117,669
Debt 1/1	-	-	-	1,013,000	1,013,000	1,013,000	1,005,000	966,000	925,000	883,000	839,000	793,000
Debt 12/31	-	-	1,013,000	1,013,000	1,013,000	1,005,000	966,000	925,000	883,000	839,000	793,000	745,000