
BUDGET MEMO

TO: CITY ADMINISTRATOR
FROM: ABDO FINANCIAL SOLUTIONS, LLC
SUBJECT: 2024 BUDGET POINTS MEMO
DATE: 12/4/2023

Introduction

Upon your request, we have summarized the 2024 Budget highlights below.

Budget Format

The 2024 Budget included the Council approved priorities for each department. These will continue to be reviewed and updated as needed.

Key Items in this Year's Budget

- The general fund tax levy increased \$209,823 or 6.33% over prior year. The tax rate calculates to 31.47%. Prior year's tax rate was 33.01%. Some factors in the change are described below.
- Court Fines revenue projection increased by 5.05% to reflect prior year actuals.
- Police protection increased \$70,538 or 4.76% from the 2023 budget. A transfer in was established from the COVID funds earned in 2021 to offset \$37,500 annually for the next three years.
- Fire services were decreased by \$21,570 or -5.14% from the 2023 budget.
- Streets increased by \$52,578 or 7.78% due to increase in wages, supplies, and seal coating/tiling.
- LMCIT Insurance was budgeted with 5% increase over prior year; Worker's Comp Insurance was budgeted with 10% increase over prior year.

Taxation Notification Summary Chart for Taxes Payable 2022

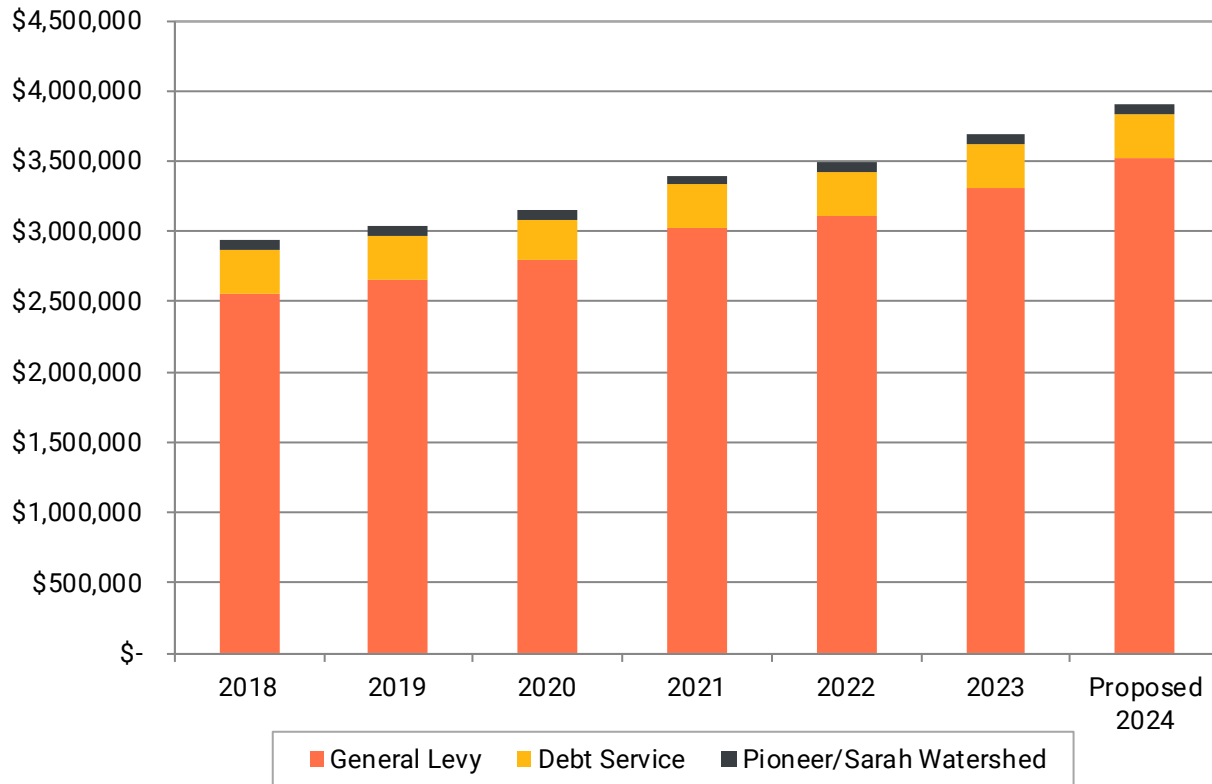
Due Date	EDA and City Levy Process
9/30/2022	The EDA must pass a resolution authorizing the proposed 2023 EDA levy
9/30/2022	The City must pass a resolution and file with the County the exact amount of the proposed 2023 City levy. The due date of the City property tax levy is September 30, 2022.
9/30/2022	At one meeting, the City Council adopts the proposed property tax levy and announces the time and place of a future City Council meeting at which the budget and levy will be discussed and public input allowed, prior to final budget and levy determination. This public input meeting must occur after November 24, 2022 and must start at or after 6:00 PM. The time and place of the public input meeting must be included in the minutes but newspaper publication of the minutes is not required. This information must be filed with the County Auditor.
11/25/22 - 12/28/22	EDA must pass a resolution approving the 2023 EDA levy
11/25/22 - 12/28/22	City must pass a resolution approving the 2023 City levy
11/25/22 - 12/28/22	City Council must hold a meeting to discuss the budget and property tax levy and, before a final determination, all public input.
12/28/22	City must file the certificate of compliance (form TNT - 2023) with the Department of Revenue by December 28, 2022.

Tax Levy Summary

Overall, the tax levy includes levies for general operations, city infrastructure and debt services. The 2023 and 2022 budgeted tax levies are listed below.

	2023 Budget	Proposed Budget	Increase (Decrease)	% Change
General	\$ 3,313,823	\$ 3,523,646	\$ 209,823	6.33%
Debt Service				
2010 GO Improvement Bonds	13,351	16,382	3,031	22.71%
2015 GO Tax Abatement Bonds	179,458	175,678	(3,780)	-2.11%
2020A GO Bonds	120,690	124,837	4,147	3.44%
Total City Operating Levy	\$ 3,627,322	\$ 3,840,544	\$ 213,222	5.88%
Pioneer/Sarah Watershed Taxing District	\$ 67,736	\$ 71,123	\$ 3,388	5.00%

Levy Summary 2015 to 2024 Projected



Summary of the City's Tax Capacity

The estimated tax capacity increased 6.33% for 2024.

The past three years with comparison to the average percentage change for Hennepin County is listed below:

	2020 Pay 2021	2021 Pay 2022	2022 Pay 2023	Estimated 2023 Pay 2024	% Change	% Change (County-wide)
Commercial/Industrial	\$ 340,260	\$ 354,991	\$ 392,516	\$ 534,614	36.20%	7.23%
Residential	6,752,557	7,249,137	8,936,700	9,854,583	10.27%	6.36%
Farm	970,554	992,826	1,226,914	1,401,030	14.19%	0.21%
Total	\$ 8,063,371	\$ 8,596,954	\$ 10,556,130	\$ 11,790,227	11.69%	6.71%

The current tax capacity and historical tax capacity rates are summarized below for Independence and three relatively comparable Hennepin County Cities. The major difference between Independence and the three comparable cites is the large commercial tax base.

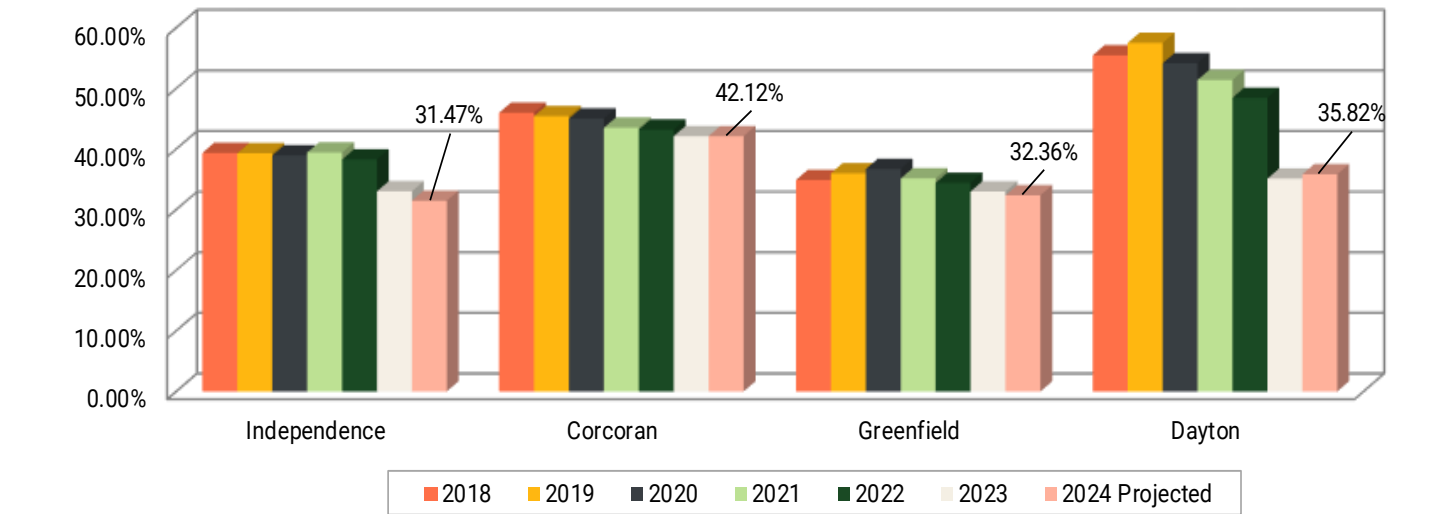
Tax Capacity by Property Type - Estimated 2023 Pay 2024

City of Independence Tax Rate History Compared to other similar sized Hennepin County Cities:

	Independence	Corcoran	Greenfield	Dayton
Commercial/Industrial	\$ 534,614	\$ 1,692,071	\$ 680,753	\$ 5,379,937
Apartment	-	35,263	-	61,488
Residential	9,854,583	15,943,939	6,561,936	17,002,705
Farm	1,401,030	1,426,059	611,765	761,817
Total	\$ 11,790,227	\$ 19,097,332	\$ 7,854,454	\$ 23,205,947

Tax Capacity Rates

	Independence	Corcoran	Greenfield	Dayton
2018	39.34%	45.99%	34.88%	55.47%
2019	39.31%	45.41%	36.00%	57.49%
2020	38.93%	45.01%	36.69%	54.14%
2021	39.40%	43.52%	35.15%	51.38%
2022	38.27%	43.19%	34.40%	48.44%
2023	33.01%	42.12%	32.99%	35.11%
2024 Projected	31.47%	42.12%	32.36%	35.82%



Staffing

Data related to the number of full time equivalent positions is noted below:

Summary of FTES by Department	2021	2022	2023	2024
City Council	5.00	5.00	5.00	5.00
Adminstration	1.69	2.19	2.19	2.19
Streets	2.26	1.79	1.79	1.79
Building Inspection	0.88	0.93	0.93	0.93
Subtotal General Fund	9.83	9.91	9.91	9.91
Sewer	1.13	1.42	1.42	1.42
Total	10.96	11.33	11.33	11.33

General Fund Summary

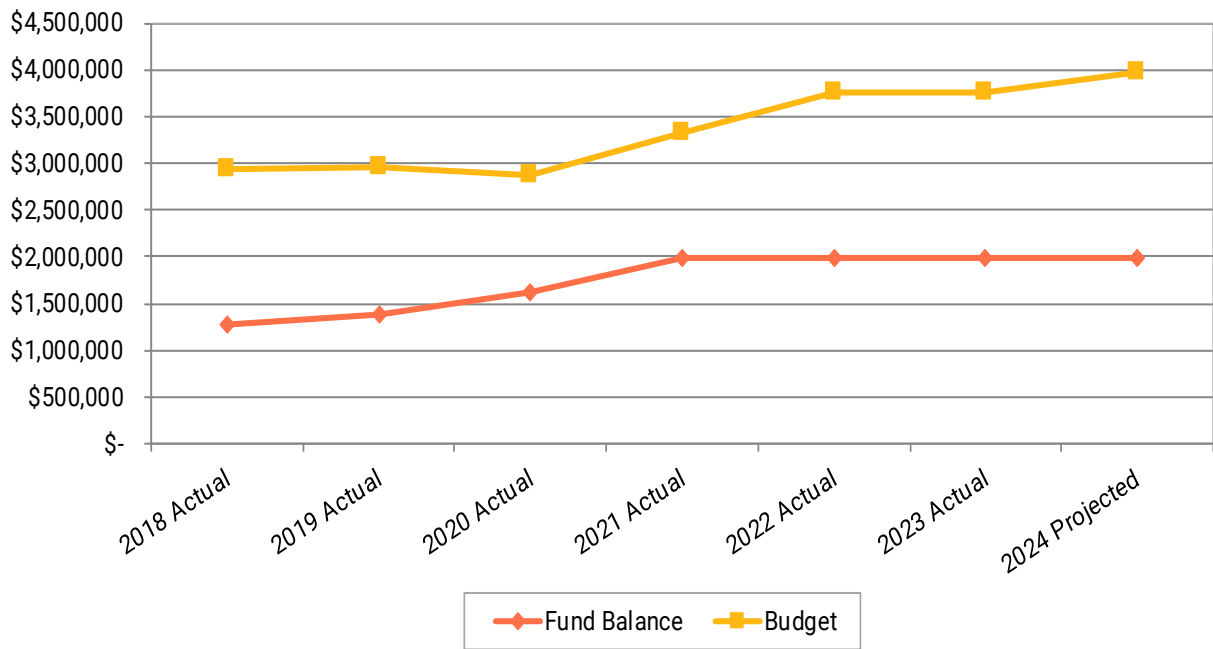
2024 General Fund Summary Budget

	Actual 2022	Budget 2023	Budget 2024	Increase/ (Decrease)	Percent Change
Revenues					
Taxes	\$ 3,108,482	\$ 3,313,823	\$ 3,523,646	\$ 209,823	6.33%
Licenses and permits	425,366	205,923	265,000	59,077	28.69%
Intergovernmental	26,118	117,700	28,100	(89,600)	-76.13%
Charges for services	39,815	43,208	43,790	582	1.35%
Fines and forfeitures	42,090	35,127	36,900	1,773	5.05%
Interest on investments	14,051	3,149	25,000	21,851	693.90%
Miscellaneous	6,513	5,250	22,880	17,630	335.81%
Transfers in	122,162	37,500	30,000	(7,500)	-20.00%
Total Revenues	\$ 3,784,596	\$ 3,761,680	\$ 3,975,316	\$ 213,636	5.68%
	Actual 2022	Budget 2023	Budget 2024	Increase/ (Decrease)	Percent Change
Expenditures					
Mayor and City Council	\$ 18,199	\$ 26,738	\$ 27,918	\$ 1,180	4.41%
Financial administration	639,599	593,610	681,803	88,193	14.86%
Election	5,382	5,224	8,532	3,308	63.32%
Planning and zoning	42,771	43,841	45,736	1,895	4.32%
Water resource	1,100	3,000	3,000	-	0.00%
General government buildings	50,460	46,927	50,737	3,810	8.12%
Legal services	37,544	40,515	50,654	10,139	25.03%
Police	1,319,261	1,482,699	1,553,237	70,538	4.76%
Fire	377,388	419,625	398,055	(21,570)	-5.14%
Building inspection	132,295	140,209	151,403	11,194	7.98%
Streets	619,247	678,374	730,952	52,578	7.75%
Street lighting	6,422	3,245	6,500	3,255	100.31%
Recycling	83,369	84,793	109,000	24,207	28.55%
Parks	5,957	23,025	29,734	6,709	29.14%
Capital outlay - general government	-	15,000	15,000	-	0.00%
Capital outlay - public safety	-	-	-	-	0.00%
Capital outlay - public works	104,518	55,000	-	(55,000)	-100.00%
Transfer out	326,669	99,855	113,055	13,200	13.22%
Total Expenditures	3,770,183	3,761,680	3,975,316	213,636	5.68%
Net Change	\$ 14,413	\$ -	\$ -	\$ -	

General Fund Balance

The City has built a healthy fund balance which can contribute to a positive bond rating and mitigates the potential for needing short term borrowing. It will be important to continue to maintain reserve levels at 40 to 50 percent. A summary of the general fund balance history and 2024 budget is as follows. It should be noted that the future projections assume a 3% increase in expenses and a breakeven budget which results in the City eroding reserves levels when viewed as a present of expenditures.

Year	Fund Balance December 31	General Fund Budget	Percent of Fund Balance to Budget
2018 Actual	\$ 1,279,825	\$ 2,934,508	43.6%
2019 Actual	1,378,021	2,961,463	46.5%
2020 Actual	1,630,768	2,871,447	56.8%
2021 Actual	1,982,099	3,326,128	59.6%
2022 Actual	1,996,513	3,770,183	53.0%
2023 Projected	1,996,513	3,761,680	53.1%
2024 Projected	1,996,513	3,975,316	50.2%



General Fund Balance as a Percentage of Expenditures

Pioneer/Sarah Watershed Summary

Account	Description	Actual 2021	Actual 2022	YTD 2023	Budget 2023	Budget 2024
200-31010	Ad Valorem Taxes	\$ 61,111	\$ 61,085	\$ -	\$ 64,418	\$ 67,639
200-31040	Fiscal Disparities	2,652	2,743	-	3,318	3,484
200-36210	Interest Earnings	52	431	336	-	-
200-39200	Transfer In (General Fund)	-	5,548	-	-	-
	Total Revenues	63,815	69,807	336	67,736	71,123
200-41920-309	Pioneer-Sarah Watershed Comm.	47,477	47,517	47,967	51,975	54,574
200-41920-310	Other Consulting Fees	-	-	-	1,145	1,202
200-41920-320	Water Resource Staff	19,184	13,288	3,813	2,289	2,403
200-41920-350	Printing&Publications-(Legals)	-	-	-	851	893
200-41920-433	Misc. Dues/Ffes	530	530	560	-	-
200-41920-570	Capital Outlay (Project Cost)	-	-	-	11,477	12,051
	Total Expenses	67,191	61,335	52,340	67,736	71,123
	Change in Fund Balance	\$ (3,376)	\$ 8,472	\$ (52,004)	\$ -	\$ -

Capital Planning

Building Capital Fund (401)

There are no current projects identified in the fund. The cash flow analysis through 2027 is shown below.

City of Independence, Minnesota Cash Flow - Building Capital Fund 401

	2021 Actual	2022	2023	2024	2025	2026	2027
Beginning Balance	\$ 105,769	\$ 103,077	\$ 104,108	\$ 105,149	\$ 106,200	\$ 107,262	\$ 108,335
Revenues	112	1,031	1,041	1,051	1,062	1,073	1,083
Expenditures	2,804	-	-	-	-	-	-
Ending Balance	\$ 103,077	\$ 104,108	\$ 105,149	\$ 106,200	\$ 107,262	\$ 108,335	\$ 109,418

Road Capital Fund (402)

There are no current projects identified in the fund. The cash flow analysis through 2027 is shown below.

City of Independence, Minnesota Cash Flow - Road Capital Fund 402

	2021	2022	2023	2024	2025	2026	2027
Beginning Balance	\$ 13,044	\$ 61,516	\$ 61,530	\$ 62,146	\$ 62,767	\$ 63,395	\$ 64,029
Revenues	14	14	615	621	628	634	640
Transfers in	48,458	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-
Ending Balance	\$ 61,516	\$ 61,530	\$ 62,146	\$ 62,767	\$ 63,395	\$ 64,029	\$ 64,669

Capital Planning (Continued)

Public Works Equipment Fund (403)

City Staff has reviewed the existing capital needs of the department and determined the following represent anticipated expenditures through 2027.

City of Independence, Minnesota
Capital Improvement Plan - Public Works Equipment Fund 403
Schedule of Planned Capital Outlay 2022 to 2035

			2023	2024	2025	2026	2027	2028	2029
Department	Year to Replace	Item	Cost	Cost History	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
Public works	2023	Road Grader Overhaul	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Public works	2024	Road Side Mower (Replacement)	57,000	20,000	-	73,000	-	-	-
Public works	2024	Tractor & Loader	130,000	130,000	-	98,400	-	-	-
Public works	2025	New Truck Tandem Axel	250,000	-	-	326,727	-	-	-
Public works	2027	Lawn Mower	30,000	-	-	-	-	30,000	-
Public works	2029	Single Axel	200,000	-	-	-	-	-	200,000
Public works	2030	(5) 800 MHz Radios	15,000	-	-	-	-	-	-
Public works	2030	Pickup - 3/4 Ton	65,000	-	-	-	-	-	-
Public works	2031	Generator	50,000	-	-	-	-	-	-
Public works	2031	Grader	260,000	-	-	-	-	-	-
Public works	2033	Crack Sealer	70,000	-	-	-	-	-	-
Public works	2034	Pay Loader	150,000	-	-	-	-	-	-
Public works	2035	Tandem	300,000	210,000	-	-	-	-	-
Public works	NA	Road Packer	-	20,000	-	-	-	-	-
Public works	NA	Trailer	-	-	-	-	-	-	-

\$ 40,000	\$ 171,400	\$ 326,727	\$ -	\$ -	\$ 30,000	\$ 200,000
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City Staff created a cash flow analysis for the Public Works Equipment Fund through 2027.

Cash Flow - Public Works Equipment Fund 403

	2023	2024	2025	2026	2027	2028	2029
Beginning Balance	\$ 156,499	\$ 178,299	\$ 119,954	\$ (91,773)	\$ 8,227	\$ 83,227	\$ 128,227
Transfers in	61,800	113,055	115,000	100,000	75,000	75,000	75,000
Expenditures	40,000	171,400	326,727	-	-	30,000	200,000
Ending Balance	\$ 178,299	\$ 119,954	\$ (91,773)	\$ 8,227	\$ 83,227	\$ 128,227	\$ 3,227

Transfers in are from:

100-43100-720	\$ 61,800	\$ 113,055	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
100-49300-720	-	-	-	-	-	-	-
	\$ 99,855	\$ 113,055	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000

Capital Planning (Continued)

Administrative Fund

City Staff has reviewed the existing capital needs for improvements to City Hall and determined the following represent the anticipated expenditures. The next scheduled capital outlay item will be in 2031.

City of Independence, Minnesota
Capital Improvement Plan - Administrative Fund 404
Schedule of Planned Capital Outlay 2022 to 2024

Department	Year	Item	Cost	2023	2024
				Estimated Amounts	Estimated Amounts
General government	2031	Office Equipment - Furnishing	\$ 5,000	\$ -	\$ -
General government	2031	Mechanical Electric	32,500	-	-
General government	2031	City Hall Parking Lot (original paid by 2015 bond)	67,000	-	-
General government	2031	City Hall Carpet	20,000	-	-
General government	2032	Paint Exterior	27,500	-	-
				<u>\$ -</u>	<u>\$ -</u>

The cash flow in the fund is anticipated to be the following through 2027.

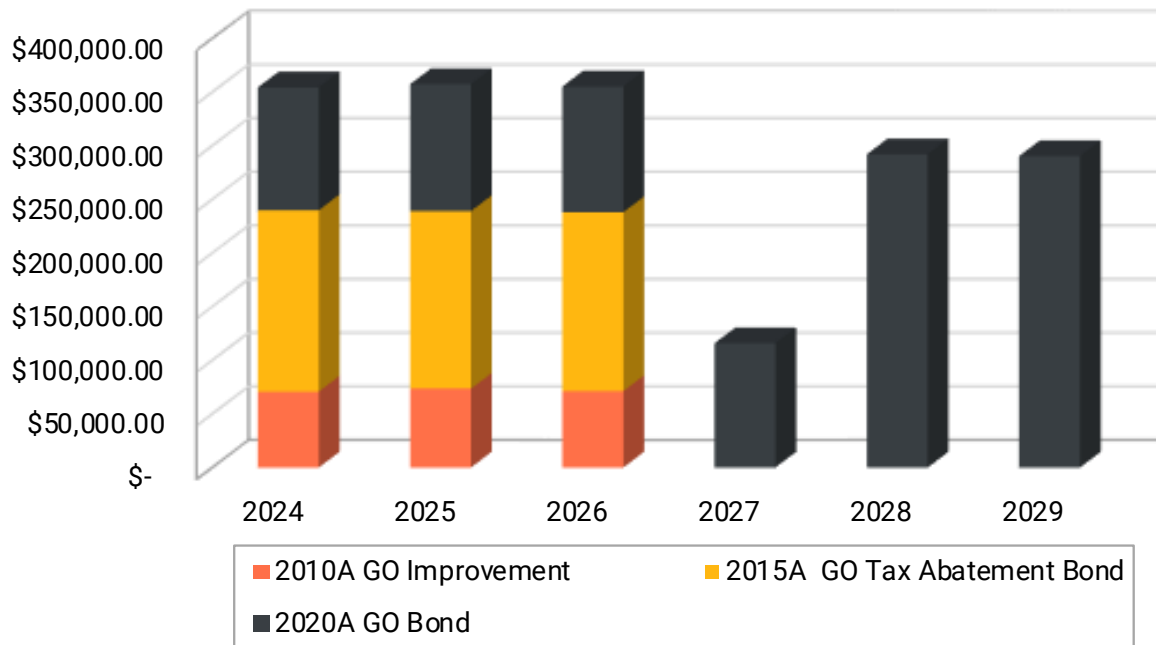
City of Independence, Minnesota
Cash Flow - Administrative Fund 404

	2023	2024	2025	2026	2027
Beginning Balance	\$ 84,436	\$ 85,280	\$ 86,133	\$ 86,994	\$ 87,864
Transfers in	-	-	-	-	-
Other receipts	844	853	861	870	879
Expenditures	-	-	-	-	-
Ending Balance	<u>\$ 85,280</u>	<u>\$ 86,133</u>	<u>\$ 86,994</u>	<u>\$ 87,864</u>	<u>\$ 88,743</u>

Debt Schedule

City of Independence Bond Payment Schedule

Fund	Maturity Date		Total Remaining	2024	2025	2026	2027	2028
602 2010A GO Improvement	2/1/2026	Principal	\$ 205,000	\$ 65,000	\$ 70,000	\$ 70,000		
602 2010A GO Improvement	2/1/2026	Interest	\$ 10,576	5,816	3,570	1,190		
		Total	430,195	70,816	73,570	71,190		
314 2015A GO Tax Abatement Bond	2/1/2026	Principal	485,000	160,000	160,000	165,000		
314 2015A GO Tax Abatement Bond	2/1/2026	Interest	16,481	9,113	5,513	1,856		
		Total	1,002,969	169,113	165,513	166,856		
315 2020A GO Bond	2/1/2041	Principal	3,690,000	35,000	40,000	40,000	40,000	220,000
315 2020A GO Bond	2/1/2041	Interest	834,744	79,418	78,293	77,093	75,893	71,993
		Total	4,850,166	114,418	118,293	117,093	115,893	291,993



CITY OF INDEPENDENCE

ABDO 2024 Budget Report

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Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget	%Diff from Cur Yr 2023
100 GENERAL FUND						
R 100-31010 AD VALOREM TAXES	\$2,903,838.64	\$2,964,944.09	\$1,645,987.18	\$3,200,332.00	\$3,404,480.00	6.38%
R 100-31020 DELINQUENT TAXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-31040 FISCAL DISPARITIES	\$118,782.05	\$143,537.73	\$65,219.59	\$113,491.00	\$119,166.00	5.00%
R 100-32100 BUSINESS LICENSES	\$18,210.00	\$18,340.00	\$18,040.00	\$15,000.00	\$18,000.00	20.00%
R 100-32210 BUILDING PERMIT	\$187,890.88	\$303,483.55	\$291,669.99	\$153,573.00	\$201,232.00	31.03%
R 100-32211 PLAN REVIEW FEES	\$35,695.55	\$100,328.38	\$81,561.50	\$31,500.00	\$40,018.00	27.04%
R 100-32240 ANIMAL LICENSES	\$200.00	\$82.00	\$60.00	\$600.00	\$500.00	-16.67%
R 100-32250 MISC. LICENSES & PERMITS	\$5,349.31	\$3,132.00	\$2,600.00	\$5,250.00	\$5,250.00	0.00%
R 100-33400 STATE GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-33401 LOCAL GOVERNMENT AIDS	\$106,535.02	\$16,895.49	\$8,400.18	\$106,500.00	\$16,900.00	-84.13%
R 100-33610 CTY. GRANTS & AID (STREETS)	\$34,515.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-33620 COUNTY GRANTS & AID (OTHER)	\$10,563.24	\$9,222.74	\$9,219.59	\$11,200.00	\$11,200.00	0.00%
R 100-33630 C.D.B.G./MISC. CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-34103 ZONING/SUBDIVISION FEE	\$23,350.00	\$28,800.00	\$7,950.00	\$12,600.00	\$12,915.00	2.50%
R 100-34104 WATER/RESOURCE FEES	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-34105 SALE-MAPS,PUBLICATION,COPIES	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-34107 ASSESSMENT SEARCH FEES	\$325.00	\$375.00	\$125.00	\$158.00	\$375.00	137.34%
R 100-34108 ADMINISTRATIVE CHARGES/REIMB	\$22,770.00	\$10,640.00	\$11,335.00	\$29,400.00	\$29,400.00	0.00%
R 100-34305 PUBLIC WORKS REIMBURSEMENTS	\$130.76	\$0.00	\$0.00	\$630.00	\$0.00	-100.00%
R 100-34306 BUILDING INSPECTIONS REIMBURS	\$0.00	\$0.00	\$0.00	\$420.00	\$0.00	-100.00%
R 100-34307 PLANNING/ZONING REIMB. DEVL.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-34308 LEGAL FEE/REIMB. DEV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-34309 ENG. FEE/REIMB. DEV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-34310 MINNEHAHA WATERSHED REIMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-35000 COURT FINES/DOG IMPOUNDING	\$35,450.93	\$42,089.64	\$21,396.00	\$35,127.00	\$36,900.00	5.05%
R 100-36100 SPECIAL ASSESS/INT (CTY. PYMT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-36210 INTEREST EARNINGS	\$2,846.43	\$14,050.88	\$31,664.86	\$3,149.00	\$25,000.00	693.90%
R 100-36211 ADVALOREM TAXES - WASTEWATER	\$0.00	\$217.03	\$0.00	\$0.00	\$0.00	0.00%
R 100-36220 INSURANCE PREMIUM REFUND	\$5,428.00	\$0.00	\$3,387.00	\$3,675.00	\$3,860.00	5.03%
R 100-36230 MISC REVENUE/REFUNDS	\$173,374.65	\$3,572.57	\$2,808.17	\$525.00	\$525.00	0.00%
R 100-36231 DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-36240 COMMUNITY CENTER REVENUES	\$200.00	\$1,300.00	\$500.00	\$1,050.00	\$1,100.00	4.76%
R 100-36242 PARK RENTAL FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-36250 SALES TAX (COLLECTED)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-36262 Lease Revenue	\$0.00	\$1,423.16	\$13,500.00	\$0.00	\$18,495.00	0.00%

Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget	%Diff from Cur Yr 2023
R 100-39100 SALE OF EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-39101 SALE OF LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-39102 COMPENSATION FOR LOSS OF GEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 100-39200 TRANSFERS IN (GENERAL FUND)	\$0.00	\$122,161.60	\$190,000.00	\$37,500.00	\$30,000.00	-20.00%
R 100-39900 PROCEEDS FROM LEASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$3,686,030.46	\$3,784,595.86	\$2,405,424.06	\$3,761,680.00	\$3,975,316.00	
BUILDING INSPECTOR ADMIN						
E 100-42400-101 WAGES (FULL-TIME)	\$86,221.71	\$92,798.95	\$83,728.58	\$97,933.00	\$103,893.00	6.09%
E 100-42400-104 WAGES - TEMP HELP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-42400-121 PERA	\$6,485.21	\$6,989.03	\$6,373.43	\$7,345.00	\$7,792.00	6.09%
E 100-42400-122 FICA(6.2) MEDICARE (1.45)	\$6,488.46	\$7,039.84	\$6,500.90	\$7,492.00	\$7,948.00	6.09%
E 100-42400-131 CITY PAID BENEFIT ALLOWANC	\$15,070.17	\$17,785.08	\$17,955.57	\$16,500.00	\$17,573.00	6.50%
E 100-42400-200 OFFICE SUPPLIES	\$3,702.81	\$327.49	\$869.12	\$756.00	\$756.00	0.00%
E 100-42400-212 VEHICLE OPER.SUPPLIES(FUEL,	\$858.49	\$204.48	\$0.00	\$861.00	\$861.00	0.00%
E 100-42400-310 OTHER CONSULTING EXPENSE	\$0.00	\$0.00	\$0.00	\$546.00	\$546.00	0.00%
E 100-42400-321 COMMUNICATIONS (TELEPHON	\$1,799.69	\$645.01	\$404.25	\$480.00	\$480.00	0.00%
E 100-42400-331 CONFERENCE & TRAVEL	\$444.98	\$851.39	\$141.63	\$2,709.00	\$2,709.00	0.00%
E 100-42400-360 WORKERS COMP INSURANCE	\$3,007.75	\$2,825.44	\$5,384.34	\$3,459.00	\$5,923.00	71.23%
E 100-42400-361 INSURANCE	\$1,538.86	\$1,729.67	\$2,372.70	\$1,697.00	\$2,491.00	46.79%
E 100-42400-433 DUES & SUBSCRIPTIONS	\$405.00	\$1,098.85	\$145.00	\$431.00	\$431.00	0.00%
E 100-42400-570 CAPITAL OUTLAY (EQUIPMENT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
BUILDING INSPECTOR ADMIN	\$126,023.13	\$132,295.23	\$123,875.52	\$140,209.00	\$151,403.00	
CITY CLERK/FINANCE						
E 100-41500-101 WAGES (FULL-TIME)	\$88,951.50	\$175,495.69	\$73,404.59	\$86,611.00	\$91,894.00	6.10%
E 100-41500-102 WAGES (PART-TIME)	\$20,403.01	\$0.00	\$71,409.75	\$71,333.00	\$75,676.00	6.09%
E 100-41500-121 PERA	\$7,759.74	\$12,160.77	\$11,599.19	\$11,846.00	\$12,568.00	6.09%
E 100-41500-122 FICA(6.2) MEDICARE (1.45)	\$8,093.78	\$12,798.91	\$11,111.99	\$12,083.00	\$12,819.00	6.09%
E 100-41500-131 CITY PAID BENEFIT ALLOWANC	\$22,880.12	\$38,960.51	\$45,987.30	\$27,720.00	\$47,094.00	69.89%
E 100-41500-200 OFFICE SUPPLIES	\$14,871.44	\$14,035.38	\$1,895.11	\$1,627.00	\$1,627.00	0.00%
E 100-41500-301 AUDITING FEES	\$8,400.00	\$16,432.50	\$29,875.00	\$14,175.00	\$24,850.00	75.31%
E 100-41500-302 ADMINISTRATION CONSULTING	\$95,534.07	\$127,095.00	\$117,600.00	\$141,120.00	\$148,176.00	5.00%
E 100-41500-305 CPA FEES	\$84,271.80	\$86,322.25	\$79,970.52	\$81,000.00	\$85,000.00	4.94%
E 100-41500-310 OTHER CONSULTING EXPENSE	\$0.00	\$0.00	\$38,356.50	\$10,000.00	\$20,000.00	100.00%
E 100-41500-313 UNCOLLECTED PROJECT EXPEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-41500-315 ASSESSOR'S FEE	\$69,140.00	\$72,000.00	\$76,000.00	\$72,450.00	\$81,000.00	11.80%
E 100-41500-321 COMMUNICATIONS (TELEPHON	\$37,743.09	\$25,237.75	\$856.12	\$4,431.00	\$1,000.00	-77.43%
E 100-41500-322 POSTAGE	\$1,269.64	\$2,399.27	\$3,151.00	\$1,838.00	\$2,838.00	54.41%
E 100-41500-325 IT CONSULTING	\$0.00	\$0.00	\$18,950.01	\$13,928.00	\$18,000.00	29.24%
E 100-41500-331 CONFERENCE & TRAVEL	\$261.14	\$410.20	\$3,076.25	\$2,625.00	\$4,500.00	71.43%

Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget	%Diff from Cur Yr 2023
E 100-41500-350 PRINTING & PUBLICATIONS	\$22,365.60	\$23,751.10	\$14,559.17	\$18,000.00	\$18,000.00	0.00%
E 100-41500-360 WORKERS COMP INSURANCE	\$6,989.28	\$7,063.60	\$11,965.20	\$8,072.00	\$12,000.00	48.66%
E 100-41500-361 INSURANCE	\$1,894.82	\$1,876.30	\$2,372.70	\$1,841.00	\$2,491.00	35.31%
E 100-41500-404 MAINT.&REPAIR EQUIP.(CONTR	\$837.00	\$215.00	\$265.00	\$2,100.00	\$2,100.00	0.00%
E 100-41500-405 MISCELLANEOUS	\$3,783.56	\$3,593.45	\$1,273.80	\$1,670.00	\$1,670.00	0.00%
E 100-41500-408 DUST CONTROL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-41500-433 DUES & SUBSCRIPTIONS	\$13,415.95	\$15,455.75	\$15,740.00	\$5,140.00	\$15,000.00	191.83%
E 100-41500-480 COVID 19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-41500-560 CAPITAL OUTLAY (OFFICE EQUI	\$7,391.22	\$1,817.18	\$4,612.43	\$15,000.00	\$15,000.00	0.00%
E 100-41500-570 CAPITAL OUTLAY (EQUIPMENT)	\$0.00	\$0.00	\$2,643.94	\$0.00	\$0.00	0.00%
E 100-41500-602 LEASE/PURCHASE (COPIER)	\$3,074.05	\$2,479.00	\$3,157.85	\$4,000.00	\$3,500.00	-12.50%
E 100-41500-720 TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
CITY CLERK/FINANCE	\$519,330.81	\$639,599.61	\$639,833.42	\$608,610.00	\$696,803.00	
COMMUNITY SERVICE						
E 100-45200-409 YOUTH GROUPS	\$0.00	\$0.00	\$0.00	\$680.00	\$680.00	0.00%
COMMUNITY SERVICE	\$0.00	\$0.00	\$0.00	\$680.00	\$680.00	
ELECTIONS						
E 100-41410-102 WAGES (PART-TIME)	\$780.00	\$2,751.00	\$0.00	\$2,785.00	\$5,000.00	79.53%
E 100-41410-210 OPERATING SUPPLIES/MTN EQ	\$3,272.96	\$1,267.10	\$0.00	\$1,082.00	\$1,082.00	0.00%
E 100-41410-350 PRINTING & PUBLICATIONS	\$0.00	\$0.00	\$0.00	\$809.00	\$1,200.00	48.33%
E 100-41410-351 BALLOT PRINTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-41410-405 MISCELLANEOUS	\$0.00	\$1,363.71	\$0.00	\$548.00	\$1,250.00	128.10%
ELECTIONS	\$4,052.96	\$5,381.81	\$0.00	\$5,224.00	\$8,532.00	
ENVIRONMENTAL PROTECTION						
E 100-41920-311 WATER RESOURCE STAFF FEE	\$0.00	\$0.00	\$752.05	\$3,000.00	\$3,000.00	0.00%
E 100-41920-320 WATER RESOURCE STAFF	\$0.00	\$1,100.00	\$0.00	\$0.00	\$0.00	0.00%
ENVIRONMENTAL PROTECTION	\$0.00	\$1,100.00	\$752.05	\$3,000.00	\$3,000.00	
GENERAL GOVERNMENT BUILDING						
E 100-41940-321 COMMUNICATIONS (TELEPHON	\$16,781.97	\$9,410.32	\$8,599.17	\$10,500.00	\$10,500.00	0.00%
E 100-41940-360 WORKERS COMP INSURANCE	\$2,084.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-41940-361 INSURANCE	\$4,027.22	\$4,526.47	\$5,931.75	\$4,440.00	\$6,228.00	40.27%
E 100-41940-380 ELECTRIC & GAS UTILITIES	\$11,043.93	\$18,257.89	\$17,712.39	\$12,978.00	\$15,000.00	15.58%
E 100-41940-384 GARBAGE PICK-UP	\$1,593.67	\$1,415.18	\$1,677.39	\$1,376.00	\$1,376.00	0.00%
E 100-41940-401 MAINT.&REPAIR BLD CONTRAC	\$30,686.56	\$9,433.65	\$15,244.84	\$14,280.00	\$14,280.00	0.00%
E 100-41940-402 MUSEUM	\$0.00	\$0.00	\$0.00	\$158.00	\$158.00	0.00%
E 100-41940-403 GROUND MAINTENANCE CONT	\$0.00	\$0.00	\$0.00	\$588.00	\$588.00	0.00%
E 100-41940-405 MISCELLANEOUS	\$14,454.59	\$7,416.79	\$2,845.53	\$2,607.00	\$2,607.00	0.00%
E 100-41940-510 C.O.(LAND & BLD. - 804)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget	%Diff from Cur Yr 2023
GENERAL GOVERNMENT BUILDING	\$80,671.94	\$50,460.30	\$52,011.07	\$46,927.00	\$50,737.00	
LEGAL SERVICES						
E 100-41600-304 CIVIL, LEGAL (K&G)	\$14,697.10	\$13,237.88	\$7,620.43	\$18,806.00	\$25,000.00	32.94%
E 100-41600-306 PROSECUTION (C&C)	\$20,378.99	\$17,630.93	\$16,022.24	\$19,000.00	\$22,945.00	20.76%
E 100-41600-312 CODIFICATION OF ORDINANCE	\$2,080.96	\$6,050.48	\$4,269.89	\$2,709.00	\$2,709.00	0.00%
E 100-41600-405 MISCELLANEOUS	\$0.00	\$625.00	\$0.00	\$0.00	\$0.00	0.00%
LEGAL SERVICES	\$37,157.05	\$37,544.29	\$27,912.56	\$40,515.00	\$50,654.00	
LEGISLATIVE						
E 100-41000-100 MAYOR'S SALARY	\$165.90	\$0.00	\$0.00	\$3,623.00	\$3,731.00	2.98%
E 100-41000-103 COUNCIL SALARIES	\$10,200.00	\$11,730.00	\$8,797.50	\$8,694.00	\$8,955.00	3.00%
E 100-41000-122 FICA(6.2) MEDICARE (1.45)	\$780.32	\$897.36	\$673.05	\$942.00	\$970.00	2.97%
E 100-41000-331 CONFERENCE & TRAVEL	\$2,917.24	\$2,405.09	\$3,558.70	\$9,734.00	\$9,734.00	0.00%
E 100-41000-360 WORKERS COMP INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-41000-361 INSURANCE	\$1,549.77	\$1,741.44	\$2,372.70	\$1,708.00	\$2,491.00	45.84%
E 100-41000-405 MISCELLANEOUS	\$67.05	\$289.98	\$124.00	\$252.00	\$252.00	0.00%
E 100-41000-433 DUES & SUBSCRIPTIONS	\$477.63	\$1,134.65	\$829.25	\$1,785.00	\$1,785.00	0.00%
LEGISLATIVE	\$16,157.91	\$18,198.52	\$16,355.20	\$26,738.00	\$27,918.00	
PARK MAINTENANCE						
E 100-45300-210 OPERATING SUPPLIES/MTN EQ	\$65.00	\$0.00	\$0.00	\$1,176.00	\$1,176.00	0.00%
E 100-45300-220 MAINT.&REPAIR SUPPLIES (EQ	\$618.55	\$1,223.24	\$8,150.00	\$6,909.00	\$12,500.00	80.92%
E 100-45300-230 EQUIPMENT PURCHASES	\$0.00	\$0.00	\$430.00	\$609.00	\$3,109.00	410.51%
E 100-45300-310 OTHER CONSULTING EXPENSE	\$0.00	\$0.00	\$0.00	\$609.00	\$609.00	0.00%
E 100-45300-361 INSURANCE	\$4,212.76	\$4,734.11	\$5,931.75	\$4,644.00	\$6,228.00	34.11%
E 100-45300-380 ELECTRIC & GAS UTILITIES	\$0.00	\$0.00	\$0.00	\$680.00	\$680.00	0.00%
E 100-45300-405 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$252.00	\$252.00	0.00%
PARK MAINTENANCE	\$4,896.31	\$5,957.35	\$14,511.75	\$14,879.00	\$24,554.00	
PLANNING AND ZONING						
E 100-41900-307 PLANNER CONTRACT	\$39,644.00	\$36,356.00	\$37,314.00	\$37,908.00	\$39,803.00	5.00%
E 100-41900-311 WATER RESOURCE STAFF FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-41900-360 WORKERS COMP INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-41900-361 INSURANCE	\$5,380.55	\$6,047.42	\$7,513.55	\$5,933.00	\$5,933.00	0.00%
E 100-41900-405 MISCELLANEOUS	\$532.36	\$368.00	\$6.00	\$0.00	\$0.00	0.00%
PLANNING AND ZONING	\$45,556.91	\$42,771.42	\$44,833.55	\$43,841.00	\$45,736.00	
PUBLIC SAFETY						
E 100-42000-405 MISCELLANEOUS	\$12,945.67	\$3,706.31	\$4,308.01	\$1,292.00	\$1,292.00	0.00%
E 100-42000-440 POLICE CONTRACT	\$1,173,007.00	\$1,314,399.00	\$1,479,622.00	\$1,479,622.00	\$1,550,160.00	4.77%
E 100-42000-442 PRISONER BOOKING	\$318.78	\$1,156.06	\$673.22	\$1,785.00	\$1,785.00	0.00%

Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget	%Diff from Cur Yr 2023
E 100-42000-450 FIRE PROTECTION	\$396,871.60	\$377,388.37	\$412,149.06	\$419,625.00	\$398,055.00	-5.14%
E 100-42000-461 BUILDING CODE SURCHARGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PUBLIC SAFETY	\$1,583,143.05	\$1,696,649.74	\$1,896,752.29	\$1,902,324.00	\$1,951,292.00	
PUBLIC WORKS						
E 100-43100-101 WAGES (FULL-TIME)	\$179,650.04	\$181,454.29	\$112,734.02	\$130,798.00	\$138,760.00	6.09%
E 100-43100-102 WAGES (PART-TIME)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-43100-121 PERA	\$13,193.86	\$13,914.49	\$13,363.04	\$9,810.00	\$10,407.00	6.09%
E 100-43100-122 FICA(6.2) MEDICARE (1.45)	\$13,577.40	\$14,727.26	\$14,026.22	\$10,006.00	\$10,615.00	6.09%
E 100-43100-131 CITY PAID BENEFIT ALLOWANC	\$27,136.46	\$36,112.25	\$30,549.27	\$28,875.00	\$30,752.00	6.50%
E 100-43100-210 OPERATING SUPPLIES/MTN EQ	\$14,689.16	\$1,413.35	\$1,141.16	\$714.00	\$1,000.00	40.06%
E 100-43100-212 VEHICLE OPER.SUPPLIES(FUEL,	\$12,701.78	\$36,903.28	\$23,255.33	\$25,820.00	\$25,820.00	0.00%
E 100-43100-217 SIGNS	\$3,756.37	\$5,428.21	\$8,200.93	\$7,035.00	\$7,035.00	0.00%
E 100-43100-218 UNIFORMS	\$4,245.26	\$1,570.81	\$4,493.75	\$4,200.00	\$4,200.00	0.00%
E 100-43100-219 CULVERTS	\$0.00	\$5,139.50	\$7,483.00	\$5,565.00	\$5,565.00	0.00%
E 100-43100-220 MAINT.&REPAIR SUPPLIES (EQ	\$19,530.77	\$20,542.76	\$32,701.69	\$25,620.00	\$30,000.00	17.10%
E 100-43100-223 MAINT.& REPAIR SUPPLIES(BLD	\$5,513.48	\$8,853.84	\$6,527.74	\$5,324.00	\$5,324.00	0.00%
E 100-43100-224 ROAD MAINT.MATERIALS(ON-G	\$48,249.18	\$40,442.50	\$53,893.88	\$77,994.00	\$77,994.00	0.00%
E 100-43100-226 BLACKTOP MAINTENANCE	\$60,290.00	\$19,100.90	\$54,779.33	\$48,699.00	\$50,000.00	2.67%
E 100-43100-227 EQUIPMENT RENTAL CONTRAC	\$0.00	\$590.29	\$0.00	\$1,145.00	\$2,500.00	118.34%
E 100-43100-240 SMALL TOOLS & MINOR EQUIP	\$522.20	\$151.43	\$131.97	\$368.00	\$368.00	0.00%
E 100-43100-303 ENGINEERING	\$6,021.00	\$46,128.50	\$14,287.28	\$10,416.00	\$18,000.00	72.81%
E 100-43100-321 COMMUNICATIONS (TELEPHON	\$7,631.18	\$6,544.40	\$4,640.75	\$7,600.00	\$7,600.00	0.00%
E 100-43100-331 CONFERENCE & TRAVEL	\$570.98	\$0.00	\$615.00	\$1,176.00	\$1,176.00	0.00%
E 100-43100-350 PRINTING & PUBLICATIONS	\$287.80	\$0.00	\$0.00	\$3,896.00	\$0.00	-100.00%
E 100-43100-360 WORKERS COMP INSURANCE	\$6,416.80	\$7,063.60	\$11,366.94	\$7,411.00	\$12,504.00	68.72%
E 100-43100-361 INSURANCE	\$8,414.61	\$9,456.45	\$11,863.50	\$9,277.00	\$12,457.00	34.28%
E 100-43100-380 ELECTRIC & GAS UTILITIES	\$6,043.10	\$5,721.98	\$7,213.60	\$11,288.00	\$11,288.00	0.00%
E 100-43100-381 STREET LIGHTING	\$5,337.77	\$6,422.47	\$4,098.31	\$3,245.00	\$6,500.00	100.31%
E 100-43100-384 GARBAGE PICK-UP	\$0.00	\$0.00	\$0.00	\$536.00	\$536.00	0.00%
E 100-43100-405 MISCELLANEOUS	\$832.15	\$560.56	\$43.00	\$294.00	\$294.00	0.00%
E 100-43100-407 SNOW REMOVAL-MATERIALS	\$27,853.16	\$21,856.57	\$50,165.59	\$31,343.00	\$31,343.00	0.00%
E 100-43100-408 DUST CONTROL	\$67,839.50	\$69,854.30	\$84,235.06	\$79,118.00	\$82,000.00	3.64%
E 100-43100-412 BRUSH & TREE REMOVAL	\$17,623.75	\$14,025.00	\$16,250.00	\$16,706.00	\$16,706.00	0.00%
E 100-43100-413 SALES/FUEL TAX & LICENSE	\$0.00	\$0.00	\$0.00	\$578.00	\$578.00	0.00%
E 100-43100-415 SAC CHARGES	\$0.00	\$0.00	\$0.00	\$620.00	\$620.00	0.00%
E 100-43100-418 WEED CONTROL	\$0.00	\$0.00	\$0.00	\$3,339.00	\$3,339.00	0.00%
E 100-43100-420 GOPHER STATE ONE-CALL	\$1,577.05	\$1,324.60	\$1,035.10	\$2,132.00	\$2,132.00	0.00%
E 100-43100-421 SEAL COATING	\$43,015.00	\$50,000.00	\$0.00	\$52,500.00	\$60,000.00	14.29%
E 100-43100-422 ROAD TILING	\$37,901.20	\$0.00	\$0.00	\$52,500.00	\$60,000.00	14.29%

Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget	%Diff from Cur Yr 2023
E 100-43100-430 SAFETY PROGRAM (AWAIR, ETC	\$0.00	\$365.00	\$6,462.00	\$2,132.00	\$6,500.00	204.88%
E 100-43100-433 DUES & SUBSCRIPTIONS	\$0.00	\$0.00	\$0.00	\$693.00	\$693.00	0.00%
E 100-43100-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-43100-550 C.O. (ROAD IMPROV. - 802)	\$0.00	\$0.00	\$0.00	\$55,000.00	\$0.00	-100.00%
E 100-43100-570 CAPITAL OUTLAY (EQUIPMENT)	\$58,455.21	\$104,518.00	\$84,514.84	\$0.00	\$0.00	0.00%
E 100-43100-720 TRANSFERS OUT	\$60,000.00	\$60,000.00	\$51,500.00	\$61,800.00	\$113,055.00	82.94%
PUBLIC WORKS	\$758,876.22	\$790,186.59	\$711,572.30	\$795,573.00	\$847,661.00	
RECREATION						
E 100-45100-120 COMMUNITY EVENT CONTRIBU	\$4,000.00	\$0.00	\$5,062.32	\$7,466.00	\$4,500.00	-39.73%
RECREATION	\$4,000.00	\$0.00	\$5,062.32	\$7,466.00	\$4,500.00	
SOLID WASTE (LAND & RECYCLING)						
E 100-43200-383 RECYCLING EXPENSES	\$74,099.28	\$71,369.18	\$61,248.26	\$72,293.00	\$94,000.00	30.03%
E 100-43200-405 MISCELLANEOUS	\$119.25	\$600.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-43200-410 EQUIPMENT RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 100-43200-411 CLEAN-UP DAY	\$11,843.43	\$11,400.00	\$23,812.34	\$12,500.00	\$15,000.00	20.00%
SOLID WASTE (LAND & RECYCLING)	\$86,061.96	\$83,369.18	\$85,060.60	\$84,793.00	\$109,000.00	
TRANSFER OUT						
E 100-49300-720 TRANSFERS OUT	\$68,770.00	\$266,669.00	\$289,611.50	\$38,055.00	\$0.00	-100.00%
TRANSFER OUT	\$68,770.00	\$266,669.00	\$289,611.50	\$38,055.00	\$0.00	
UNALLOCATED INSURANCE						
E 100-49240-375 CLAIM DEDUCTIBLE	\$0.00	\$0.00	\$0.00	\$620.00	\$620.00	0.00%
E 100-49240-620 AGENCY FEES	\$0.00	\$0.00	\$0.00	\$2,226.00	\$2,226.00	0.00%
UNALLOCATED INSURANCE	\$0.00	\$0.00	\$0.00	\$2,846.00	\$2,846.00	
100 GENERAL FUND	\$7,020,728.71	\$7,554,778.90	\$6,313,568.19	\$7,523,360.00	\$7,950,632.00	

Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget	%Diff from Cur Yr 2023
602 SEWER FUND						
R 602-31010 AD VALOREM TAXES	\$12,272.00	\$15,569.00	\$6,675.50	\$12,886.00	\$16,382.00	27.13%
R 602-31040 FISCAL DISPARITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-34108 ADMINISTRATIVE CHARGES/REIMB	\$0.00	\$275.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-34401 SEWER CONNECTION CHARGE	\$28,650.00	\$16,850.56	\$3,860.00	\$13,860.00	\$14,553.00	5.00%
R 602-34408 USER AVAIL. CHG.	\$47,590.54	\$21,209.16	\$19,377.24	\$0.00	\$0.00	0.00%
R 602-34410 SEWER COMPLIANCE CHARGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-36100 SPECIAL ASSESS/INT (CTY. PYMT)	\$29,768.42	\$26,316.64	\$33,626.44	\$0.00	\$0.00	0.00%
R 602-36101 PRINCIPLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-36210 INTEREST EARNINGS	\$246.07	\$4,073.86	\$12,882.82	\$0.00	\$10,000.00	0.00%
R 602-36230 MISC REVENUE/REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-37200 TRANSFERS IN (GENERAL FUND)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-37210 COLLECTION & GRAVITY LINE	\$223,063.30	\$229,574.80	\$151,521.43	\$218,400.00	\$229,320.00	5.00%
R 602-37220 RESIDENTIAL CLUSTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-37230 ON-SITE SYSTEMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-37240 CLUSTER MOUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-37250 COMMERCIAL	\$17,687.53	\$17,131.61	\$9,268.86	\$17,850.00	\$18,743.00	5.00%
R 602-37260 SALE OF FIXED ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-37270 DEL UTILITIES - CITY PYMT	\$477.39	\$998.81	\$119.34	\$0.00	\$0.00	0.00%
R 602-37600 STREET TO HOUSE CONNECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-39203 TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-39999 Prior Period Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$359,755.25	\$331,999.44	\$237,331.63	\$262,996.00	\$288,998.00	
SEWER						
E 602-49450-101 WAGES (FULL-TIME)	\$50,613.86	\$48,619.91	\$87,121.54	\$99,677.00	\$111,102.00	11.46%
E 602-49450-121 PERA	\$206.18	-\$6,884.38	\$2,594.76	\$7,476.00	\$8,333.00	11.46%
E 602-49450-122 FICA(6.2) MEDICARE (1.45)	\$3,939.40	\$3,258.47	\$2,646.67	\$7,625.00	\$8,500.00	11.48%
E 602-49450-131 CITY PAID BENEFIT ALLOWANC	\$15,525.11	\$23,608.34	\$22,390.00	\$22,605.00	\$24,074.00	6.50%
E 602-49450-210 OPERATING SUPPLIES/MTN EQ	\$0.00	\$6,126.13	\$5,369.69	\$19,243.00	\$19,243.00	0.00%
E 602-49450-301 AUDITING FEES	\$0.00	\$0.00	\$0.00	\$1,113.00	\$1,113.00	0.00%
E 602-49450-303 ENGINEERING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 602-49450-304 CIVIL, LEGAL (K&G)	\$0.00	\$0.00	\$475.00	\$0.00	\$0.00	0.00%
E 602-49450-310 OTHER CONSULTING EXPENSE	\$748.38	\$2,350.92	\$2,612.64	\$3,000.00	\$3,000.00	0.00%
E 602-49450-331 CONFERENCE & TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 602-49450-360 WORKERS COMP INSURANCE	\$641.68	\$706.36	\$1,196.52	\$706.00	\$1,316.00	86.40%
E 602-49450-361 INSURANCE	\$936.41	\$1,052.14	\$1,186.35	\$983.00	\$1,246.00	26.75%
E 602-49450-375 CLAIM DEDUCTIBLE	\$0.00	\$500.00	\$0.00	\$2,264.00	\$2,264.00	0.00%

Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget	%Diff from Cur Yr 2023
E 602-49450-380 ELECTRIC & GAS UTILITIES	\$21,326.37	\$37,823.60	\$24,019.13	\$26,500.00	\$26,500.00	0.00%
E 602-49450-401 MAINT.&REPAIR BLD CONTRAC	\$210.00	\$1,209.85	\$0.00	\$23,100.00	\$23,100.00	0.00%
E 602-49450-404 MAINT.&REPAIR EQUIP.(CONTR	\$2,120.71	\$16,162.50	\$38,056.36	\$22,953.00	\$22,953.00	0.00%
E 602-49450-405 MISCELLANEOUS	\$530.00	\$3,016.40	\$3,847.61	\$0.00	\$0.00	0.00%
E 602-49450-414 METRO COUNCIL-ENVIRON.(SE	\$40,851.36	\$56,501.78	\$42,062.70	\$49,741.00	\$49,741.00	0.00%
E 602-49450-415 SAC CHARGES	\$2,485.00	\$14,934.85	\$19,880.00	\$44,100.00	\$44,100.00	0.00%
E 602-49450-416 DEPRECIATION	\$131,933.17	\$124,522.37	\$109,944.20	\$131,932.00	\$131,932.00	0.00%
E 602-49450-417 LICENSES & PERMITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
E 602-49450-433 DUES & SUBSCRIPTIONS	\$1,690.00	\$0.00	\$840.00	\$100.00	\$100.00	0.00%
E 602-49450-560 CAPITAL OUTLAY (OFFICE EQUI	\$270.00	\$0.00	\$0.00	\$835.00	\$835.00	0.00%
E 602-49450-570 CAPITAL OUTLAY (EQUIPMENT)	\$15,820.99	\$7,145.00	\$22,360.00	\$588.00	\$588.00	0.00%
E 602-49450-601 BOND PRINCIPAL	\$0.00	\$0.00	\$65,000.00	\$65,000.00	\$65,000.00	0.00%
E 602-49450-611 INTEREST EXPENSE (Loan)	\$11,775.00	\$8,365.00	\$7,928.75	\$7,929.00	\$5,816.00	-26.65%
E 602-49450-620 AGENCY FEES	\$575.00	\$575.00	\$0.00	\$0.00	\$0.00	0.00%
E 602-49450-999 PRIOR PERIOD ADJ.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
SEWER	\$302,198.62	\$349,594.24	\$459,531.92	\$537,470.00	\$550,856.00	
602 SEWER FUND	\$661,953.87	\$681,593.68	\$696,863.55	\$800,466.00	\$839,854.00	

Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget	%Diff from Cur Yr 2023
	\$7,682,682.58	\$8,236,372.58	\$7,010,431.74	\$8,323,826.00	\$8,790,486.00	