

AGENDA

CITY OF EMILY
Emily, MN 56447

September 17, 2024

SPECIAL COUNCIL MEETING

6:00 p.m. CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

- Propane pricing vendor options: *(Council action – motion)*
 - Ferrellgas (current vendor) \$1.199 per gallon fixed price through November 30, 2024 and \$1.459 per gallon fixed from December 1, 2024 through June 30, 2025. All delivery fees to be waived for the contract term.
 - Superior Fuel \$1.299 per gallon fixed rate with option for 1, 2, or 3 years, tank lease for \$1 per year, and keep-fill basis at no charge.
 - Beaudry Oil & Propane \$1.599 per gallon fixed until April 15, 2025.
 - Federated Coops \$1.499 per gallon fixed through April 15, 2025.
- Sealed bids for purchase of 1,000 yards of Class 5 gravel. *(Council action – motion)*
 - Possible Resolution 24-45 to Contract with a City Official
- Purchase and installation of two multi class readers and updated keypads for reader connection for Northern Outpost from Midwest Security for total of \$1,179.72. *(Council action – motion)*
- Proposed 2025-2030 Capital Improvement Plan. *(Council action – motion)*
- Proposed 2025 Property Tax Values for Emily
- 2024 Bonds and Other Long Term Debt
- Proposed 2025 Preliminary Budget for Fund 100 General Fund and Fund 602 Sewer Enterprise Fund. *(Council action – motion)*
- Proposed 2025 Preliminary City Tax Levy. *(Council action – motion)*

ADJOURN



September 5, 2024

PROPOSED
BY:

Amy Prokott, Deputy Clerk
City of Emily
39811 State Highway 6
P.O. Box 68
Emily, MN 56447

Dear Ms. Prokott:

Thank you for the opportunity to submit a proposal to again provide propane to the City of Emily. Here is our proposal for the upcoming heating season:

Propane Pricing: The price will be “fixed” at \$1.199 per gallon from now through November 30th, 2024, and then capped at \$1.459 per gallon from December 1st, 2024 through June 30th, 2025. We will waive all delivery fees for the contract term.

Again, thank you for the opportunity to serve the City of Emily. If you have any questions or comments regarding any of our services, please feel free to contact me directly at 218-244-3285 (cell).

Sincerely,

Brian

Brian Gandy, General Manager
Grand Rapids Service Center
Serving North Dakota, North-Central Minnesota, and NW Wisconsin

Customer Service Pledge

I PLEDGE TO:

- Keep Customers **SAFE**.
- Keep Customers **INFORMED**.
- Keep Customers **FIRST** in all I do.
- Keep Customers fueled for **BUSINESS**, for **HOME**, and for **LIFE**.





1330 Tower Ave, Superior, WI 54880

info@superiorfuelcompany.com

(218) 722-2050

9/6/2024

Propane Proposal – City of Emily

Attention: City of Emily

RECEIVED
SEP 07 2024

BT:

Superior Fuel will offer the following for your propane needs for the upcoming heating season(s):

- **\$1.299/gal Fixed Rate** For 1, 2 or 3 heating seasons
- Any tanks that are not owned by the city will be leased for \$1.00/year
 - There is no cost to swap out tanks and perform initial gas/safety checks.
- All tanks will be on a Keep-Fill basis using propane tank monitors at no charge
 - Tank monitors also include a *Superior Fuel Company App* where account holder can check the level of all tanks at any time from their smart phone, tablet, or computer

Superior Fuel Company is one of the last locally owned and operated companies serving the area. We thank you for the opportunity to bid on your propane needs and believe that we would be an exceptional partner.

We are committed to earning your trust and demonstrating why Superior Fuel is the leading energy supplier in the area. If you have any questions or would like to discuss our offerings further, please don't hesitate to email me at bens@superiorfuelcompany.com or call my direct line at **(218) 349-2047**.

Best Regards,

Ben Sowada, Commercial Sales Representative

Amy Prokott, Deputy Clerk, City of Emily

From: Amanda Kari <AmandaK@beaudryoil.com>
Sent: Friday, September 13, 2024 9:15 AM
To: Amy Prokott, Deputy Clerk, City of Emily
Subject: RE: Propane quote



Amy,

Lock in at \$1.599/gallon until April 15th, 2025.

Thanks,



Amanda Kari

Propane Sales & Marketing | Beaudry Oil & Propane
Direct: 763-633-2604 | Main: 763-441-2383
amandak@beaudryoil.com
www.beaudryoil.com

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From: Amy Prokott, Deputy Clerk, City of Emily <deputyclerk@emily.net>
Sent: Thursday, September 5, 2024 11:40 AM
To: Amanda Kari <AmandaK@beaudryoil.com>
Subject: Propane quote

Hi Amanda –

Could you please provide me with a quote for the City of Emily to purchase propane for the 2024-2025 season?
Thank you!

Respectfully,

Amy Prokott | Deputy Clerk | City of Emily
Effecting Positive Change

deputyclerk@emily.net
39811 State Highway 6, PO Box 68
Emily, MN 56447

Amy Prokott, Deputy Clerk, City of Emily

From: Joe Reece <jreece@federatedcoops.com>
Sent: Friday, September 13, 2024 9:59 AM
To: deputyclerk@emily.net
Subject: Federated coops propane quote.



Federated coops propane.

Hi Amy

City of Emily with three cot 1,000's.

We would offer a lock in rate of \$1.499 gal thru 4-15-25.

Thanks,

Joe

Federated coops sales

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RESOLUTION NO. 24-45

A RESOLUTION TO CONTRACT WITH A CITY OFFICIAL.

Whereas, the city of Emily desires to purchase the following: 1,000 additional yards of Class 5 aggregate.

And whereas, Bryce Butcher is the Council Member of the city and will be financially interested in the contract;

And whereas, it was determined that the contract price of \$_____ is as low as, or lower than, the price at which the goods can be obtained elsewhere at this time;

In addition, whereas, the contract is not one that is required to be competitively bid.

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

That the city clerk is directed to make the above-mentioned purchase on behalf of the city from Emily Sand & Gravel for a price of \$_____, including price of loading and on site storage at Emily Sand & Gravel's pit located at 30796 Yost Road, Emily.

It is also resolved that the mayor and city clerk are directed to issue an order-check to pay the claim on the filing of an affidavit of official interest by the interested official as required under Minn. Stat. § 471.89.

This resolution is passed to comply with the provisions of Minn. Stat. §§ 471.87-.89.

Passed by the unanimous vote of the City Council of Emily, Minnesota this 17th day of September, 2024.

Tracy Jones, Mayor

Attested:

Cari Johnson, City Clerk/Treasurer

Contracts and Conflicts of Interest

Generally, a public officer authorized to make a sale, lease, or contract in an official capacity must not have a personal financial interest in that sale, lease, or contract, or personally benefit financially from it. See [Minn. Stat. § 471.87](#). A “public officer” includes at least those public officers that approve contracts, which is usually:

- City council members;
- Town supervisors and town board members;
- County officials; and
- School board members.

For the complete scope of who is included in this prohibition, consult with your legal counsel.

Under an exception to the general rule, a governing body, by unanimous vote, may contract for goods or services with an interested public officer if the contract is one for which competitive bids are not required by law. [Minn. Stat. § 471.88, subds. 1 and 5](#).

To use this broad exception, however, the governing body and the interested officer must follow the procedures set forth in [Minn. Stat. § 471.89](#). First, the governing body must authorize the contract in advance of its performance by adopting a resolution setting out the essential facts and determining that the contract price is as low as or lower than the price at which the commodity or services could be obtained elsewhere. Second, before claims are paid on the contract, the interested officer must file with the clerk of the governing body an affidavit providing, among other things, an itemization of the commodity or services furnished, the interest of the officer in the contract, and a statement that to the best of the officer’s knowledge and belief the contract price is as low as, or lower than, the price at which the commodity or services could be obtained from other sources. [Minn. Stat. § 471.89](#) also describes the steps that must be taken in an emergency, when the contract cannot be authorized in advance.

Sample resolutions and affidavits may be downloaded from (1) the [League of Minnesota Cities’ website](#); and (2) the [Minnesota Association of Townships’ website](#). See Document C-6000 Appendix B and C.

Date this Avoiding Pitfall was most recently published: 05/17/2024



How can we help?

Toll-free 1-800-552-3333
Email [help@osa.mn.gov](#)
Monday - Friday, 9am - 5pm

2700 State Street, 7th Fl.
St. Paul, Minnesota 55155

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[Subscribe](#)

Amy Prokott, Deputy Clerk, City of Emily

From: Jared Heldt <jheldt@midwestsecurityandfire.com>
Sent: Friday, September 13, 2024 7:52 AM
To: Amy Prokott, Deputy Clerk, City of Emily
Subject: Re: Security System questions



BY:

Amy,

It was nice to see you again the other day. I'm glad the system is working well for you guys. Here is the pricing for the new reader and keypad upgrade for the sheriff office.

Install new multi class reader and updated keypad for reader connection \$589.56 per keypad location

Please let me know if you have any questions

On Thu, Sep 5, 2024 at 10:01 AM Amy Prokott, Deputy Clerk, City of Emily <deputyclerk@emily.net> wrote:

Yes, that will work great. See you on Monday 9/9 around 11 am. Thank you!

Respectfully,

Amy Prokott | Deputy Clerk | City of Emily

Effecting Positive Change

deputyclerk@emily.net

39811 State Highway 6, PO Box 68

Emily, MN 56447

P: 218-763-2480 | F: 218-763-2481 | www.cityofemily.com

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

City of Emily
PROPOSED CAPITAL IMPROVEMENT PLAN
2025 through 2029
PROJECTS BY FUNDING SOURCE

9/17/2024 15:25
public safety Sourcewell
ARPA Purchased
FEMA/USDA Savings
Budget Revised

Code	Source	Balance (9-11-24)	Priority	2024	2025	2026	2027	2028	2029	2030-2034	TOTAL	
100	General Fund	\$900,310										
	Shop - 12,000 lbs. Two Post Hoist		B	\$ 13,950.18							\$ 13,950.18	
	Shop - Plasma Cutter		C		\$ 3,000.00						\$ 3,000.00	
	Shop - Tire Changer/Balancer (Pickup and Smaller)		C		\$ 3,000.00						\$ 3,000.00	
	Shop - Sweeper Vacuum		B	\$ 13,778.80							\$ 13,778.80	Community Impact Funds Grant App
	Shop - Zero Turn Gas Lawnmower		C		\$ 20,000.00						\$ 20,000.00	Community Impact Funds Grant App
	Hall - Bottle Filling Station/Fountain		C	\$ 1,500.00							\$ 1,500.00	
	Hall - Emergency Generator		B		\$ 65,000.00						\$ 65,000.00	FEMA/USDA Grant
	Hall - Access/Security System Upgrade		A	\$ 11,904.36							\$ 11,904.36	24:\$30k from savings from 2023 transfer
	Rotational Computer Replacement - Clerk & PZ Offices		B	\$ 874.94	\$ 4,000.00	\$ 2,000.00			\$ 1,000.00	\$ 6,000.00	\$ 13,874.94	5 yr replacement plan/24:Did not include monitors,keyboard,mouse
	PZ - Used Fireproof Filing Cabinet		B		\$ 2,500.00						\$ 2,500.00	
	PZ - Desk		C		\$ 1,500.00						\$ 1,500.00	
	PZ/Clerk - Connecting Door w/electrical		B	\$ 10,750.00							\$ 10,750.00	\$4k budgeted/Use 406 Access/Security System Upgrade Funds for remainder
	Electronic Speed Signs X 3 (\$3,200 each)		A	\$ 6,022.00	\$ 3,200.00						\$ 9,222.00	
	Hall - Upgrade of Council Chambers AV Equipment		C	\$ 20,845.00							\$ 20,845.00	
201	Road and Bridge (Small Cities Assistance)	\$133,702										
206	American Rescue Plan Fund	\$5,676										Transfer \$33,347.80 from 201 to 228 (Maint. Truck ARPA, not savings)
211	Library	\$2,029										
	Security Camera		B		\$ 500.00						\$ 500.00	
225	Firemens Equipment Fund (w/Public Safety Aid)	\$89,176										
	Replacement of Expired Turnout Gear (\$3,000 each)		A	\$ 15,425.00							\$ 15,425.00	24:\$12650 from savings 23 transfer/2.13.24 Use Public Safety Aid instead/\$3,000 2024
	Radios (\$6,000 each)		A	\$ 5,000.00	\$ 11,500.00						\$ 16,500.00	24:\$5k from savings from 2023 transfer/25:\$500 Savings
	Pagers (\$550 each)		B	\$ 1,100.00	\$ 550.00						\$ 1,650.00	24:\$1100 from savings from 2023 transfer
	Genesis 32" Push/Pull Ram Extrication Tool		A	\$ 12,420.00							\$ 12,420.00	
	Genesis Brute Combi Tool		B		\$ 15,500.00						\$ 15,500.00	
	Brush Rig 4 Door Pickup Truck		B		\$ 60,000.00						\$ 60,000.00	
	Engine #1 - Lease to Purchase Program		A	\$ 34,664.96	\$ 34,664.96						\$ 69,329.92	
	Engine #2 - Lease to Purchase Program (10 Years)		A	\$ 44,900.00	\$ 44,900.00	\$ 79,564.96	\$ 79,564.96	\$ 79,564.96	\$ 79,564.96	\$ 318,259.84	\$ 726,319.68	
	SCBAs - Lease to Purchase Program		A	\$ 15,944.03	\$ 15,944.03	\$ 15,944.03					\$ 47,832.09	
	Fire Station - Generator and Install		A	\$ 4,350.00		\$ 20,000.00					\$ 24,350.00	24:\$5650 from savings
226	1st Responders Equipment Fund	\$103,822										
	Radios (\$6,000 each)		A	\$ 9,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 45,000.00	24:\$9k from savings from 2023 transfer
	Pagers (\$550 each)		B	\$ 1,100.00	\$ 550.00	\$ 550.00	\$ 550.00	\$ 550.00	\$ 550.00	\$ 2,750.00	\$ 6,600.00	24:\$1100 from savings from 2023 transfer
	First Responder Vehicle/Ambulance (Used)		B		\$ 100,000.00						\$ 100,000.00	* State contract needed
	AEDs (\$2,500 each)		C	\$ 2,500.00	\$ 2,500.00		\$ 2,500.00		\$ 2,500.00	\$ 5,000.00	\$ 12,500.00	24:\$2,500 from savings from 2023 transfer
227	Emily Area Recycling	-\$126										
228	Police Fund	\$12,145										
	Paint/carpet/desks/office chairs			\$ 10,000.00							\$ 10,000.00	Transfer \$33,347.80 from 201 to 228
404	Park Acquisition and Development	\$65,533										
	City Hall Park Phased Construction:											
	1 - Pickleball Courts X2 (\$57,271)		B	\$ 47,470.78							\$ 47,470.78	\$40k Park Dedication/\$9,800 from donations/\$57,270.78 Total
	2 - Picnic Shelter, Sand Volleyball Court, Pickleball Court		B		\$ 20,000.00						\$ 20,000.00	from prior trails item
	3 - Shuffleboard Courts and/or Splash Pad		B		\$ 30,000.00						\$ 30,000.00	
	Resurface of Tennis/Pickleball Courts		B		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 40,000.00	\$ 80,000.00	* Balance from non-Park dedication savings
	Baseball Field Dugouts Siding Repairs		B	\$ 5,000.00							\$ 5,000.00	
	Baseball Field Scoreboard (Electronic)		B	\$ 7,648.00							\$ 7,648.00	From Park Dedication Funds
	Stump Grinder		C		\$ 5,000.00						\$ 5,000.00	
	Tree Spade Bobcat Attachment		C		\$ 15,000.00						\$ 15,000.00	
406	City Hall	\$20,948										

Priority Legend:
 A: Urgent - Fund if at all possible
 B: High Priority - Do when funding available
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City of Emily
PROPOSED CAPITAL IMPROVEMENT PLAN
 2025 through 2029
PROJECTS BY FUNDING SOURCE

9/17/2024 15:53
 public safety Sourcewell
 ARPA Purchased
 FEMA/USDA Savings
 Budget Revised

Code	Source	Balance (9-11-24)	Priority	2024	2025	2026	2027	2028	2029	2030-2034	TOTAL
	Gym Floor Repair				\$ 5,000.00						\$ 5,000.00
407	Cemetery	\$38,686									\$ 5,000.00
	Second Addition Preparation: Need trees										
	Benches for Memorial Circle		C	\$ 4,000.00	\$ 4,000.00						\$ 4,000.00
	Flagpoles for Memorial Circle		C	\$ 7,000.00	\$ 7,000.00						\$ 7,000.00
	Visible Block Markers		C	\$ 2,000.00	\$ 2,000.00						\$ 2,000.00
409	Law Enforcement/Emily Sheriff's Office	\$30,001									\$ 2,000.00
413	Rehab. Projects	\$10,087									
414	Capital Projects - Fire	\$5,021									
415	Capital Projects - Roads	\$71,989									
	2 Year Rotating Crack Sealing Plan		B			\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 135,000.00	\$ 243,000.00
	Rotating Poly Sealing Plan		B			\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 75,000.00	\$ 135,000.00
	Street Improvements - Budgeted		B	\$ 65,689.88	\$ 85,704.25	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 125,000.00	\$ 376,394.13
	Savings (Total \$251,149.63 after engineering)				\$ 185,445.38						\$ 185,445.38
	Roosevelt Drive Bridge (Crooked Creek)										
	Overlay the bridge (no weight can be added)		B		\$ 20,000.00						\$ 20,000.00
	Bridge replacement - Est. 10-15 years \$460,000		C	\$ 15,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 125,000.00	\$ 265,000.00
	South Shore Drive Bridge (Little Pine River)										
	Seal the fascia - Est. \$70,000		B	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00			\$ 70,000.00
	624 Loader (Use for grader)		B-C							\$ -	\$ 70,000.00
	Bobcat (Used for \$40,000)		C						\$ 150,000.00		\$ 150,000.00
	Maintenance 3/4 to 1 Ton Pickup Truck (\$51,635.20)		B	\$ 37,183.00							\$ 40,000.00
	Grader (\$600,000)		C-D	\$ 34,069.11	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 250,000.00	\$ 534,069.11
	Backhoe Tractor		A	\$ 132,200.00							\$ 132,200.00
416	Future City Development	\$35,154		\$ 6,000.00							\$ 6,000.00
417	Shop Building	\$0									\$ 30,000.00
	Blacktop Aprons		C								\$ 30,000.00
602	Sewage Collection and Disposal	\$103,850									\$ 30,000.00
	Liftstation Pumps Replacement Program 1/yr		B	\$ 20,000.00	\$ 20,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		\$ 80,000.00
	Liftstation Pumps Rebuild Program 1/yr after replacement		B							\$ 15,000.00	\$ 15,000.00
	Omni Site Beacon		C		\$ 4,000.00					\$ 15,000.00	\$ 19,000.00
	Rapid Infiltration Basin Pipe/Pond Riprap Repairs		A	\$ 15,000.00							\$ 15,000.00
	Influent Control Structure Replacement (\$150k)		A		\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00		\$ 150,000.00
	Savings Funds to be Used			\$ 110,973.14	\$361,495.38						\$ 472,468.52
	Budget Funds to be Used			\$ 414,612.92	\$ 430,963.24	\$ 440,058.99	\$ 324,614.96	\$ 292,114.96	\$ 431,614.96	\$ 1,103,009.84	\$ 3,436,989.87
	TOTALS			\$ 525,586.06	\$ 792,458.62	\$ 440,058.99	\$ 324,614.96	\$ 292,114.96	\$ 431,614.96	\$ 1,103,009.84	\$ 3,909,458.39
GRANTS/POSSIBLE GRANTS											
	Sourcewell Impact Funds - ElecSigns/ChambersAV/SweeperVac			\$ (48,573.98)	\$ (50,000.00)						\$ (98,573.98)
	Total Grants/Possible Grants			\$ (48,573.98)	\$ (50,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (98,573.98)

24: Save for 2025
 Includes saved \$65,689.88, State Aid Streets

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

24: \$6,652.20 from savings from 2023 tr 5.14.24: ARPA \$37,183 \$7,800 Budgeted

\$7,800 remaining. Use for Maint. Truck
 Purchase of 2 lots (plus closing/attorney's fees)

(6 pumps)
 (Est. \$2500/pump to rebuild)(Plan to rebuild 1/yr for 6 yrs)

PROPOSED 2025 PROPERTY TAX VALUES

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

2024 FINAL	WHAT IF NO CHANGE	WHAT IF 3% INCREASE	WHAT IF 6% INCREASE	WHAT IF 9% INCREASE	WHAT IF 12% INCREASE	WHAT IF 15% INCREASE
\$444	\$432	\$445	\$458	\$471	\$484	\$497
Difference	-\$12	\$1	\$14	\$27	\$40	\$53

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

2024 FINAL	WHAT IF NO CHANGE	WHAT IF 3% INCREASE	WHAT IF 6% INCREASE	WHAT IF 9% INCREASE	WHAT IF 12% INCREASE	WHAT IF 15% INCREASE
\$592	\$576	\$593	\$610	\$628	\$645	\$662
Difference	-\$16	\$1	\$19	\$36	\$53	\$71

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

2024 FINAL	WHAT IF NO CHANGE	WHAT IF 3% INCREASE	WHAT IF 6% INCREASE	WHAT IF 9% INCREASE	WHAT IF 12% INCREASE	WHAT IF 15% INCREASE
\$739	\$719	\$741	\$763	\$784	\$806	\$828
Difference	-\$20	\$2	\$23	\$45	\$67	\$88

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

2024 FINAL	WHAT IF NO CHANGE	WHAT IF 3% INCREASE	WHAT IF 6% INCREASE	WHAT IF 9% INCREASE	WHAT IF 12% INCREASE	WHAT IF 15% INCREASE
\$1,479	\$1,439	\$1,482	\$1,525	\$1,569	\$1,612	\$1,655
Difference	-\$40	\$3	\$47	\$90	\$133	\$177

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

2024 FINAL	WHAT IF NO CHANGE	WHAT IF 3% INCREASE	WHAT IF 6% INCREASE	WHAT IF 9% INCREASE	WHAT IF 12% INCREASE	WHAT IF 15% INCREASE
\$739	\$719	\$741	\$763	\$784	\$806	\$828
Difference	-\$20	\$2	\$23	\$45	\$67	\$88

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

2024 FINAL	WHAT IF NO CHANGE	WHAT IF 3% INCREASE	WHAT IF 6% INCREASE	WHAT IF 9% INCREASE	WHAT IF 12% INCREASE	WHAT IF 15% INCREASE
\$1,479	\$1,439	\$1,482	\$1,525	\$1,569	\$1,612	\$1,655
Difference	-\$40	\$3	\$47	\$90	\$133	\$177

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

2024 FINAL	WHAT IF NO CHANGE	WHAT IF 3% INCREASE	WHAT IF 6% INCREASE	WHAT IF 9% INCREASE	WHAT IF 12% INCREASE	WHAT IF 15% INCREASE
\$2,403	\$2,338	\$2,408	\$2,479	\$2,549	\$2,620	\$2,690
Difference	-\$65	\$6	\$76	\$146	\$217	\$287

2024 CITY Final NTC Rate: 29.575%
 2024 CITY Final Levy 1,376,810
 2025 Preliminary CITY NTC 4,769,853

	PROPOSED LEVY:	PROPOSED RATE:
NO CHANGE FROM 2024 FINAL	1,376,810	28.777%
3% LEVY INCREASE:	1,418,114	29.643%
6% LEVY INCREASE:	1,459,419	30.509%
9% LEVY INCREASE:	1,500,723	31.376%
12% LEVY INCREASE:	1,542,027	32.241%
15% LEVY INCREASE:	1,583,332	33.107%

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

2024 BONDS AND LONG TERM DEBT

	Outstanding 1-1-24	Payoff Date	Bond Principal Paid 1-10-24	Outstanding 1-11-24	2024 Bond Interest Paid 1-10-24 and 7-10-24	2024 Bond Fiscal Agent Fees Paid 1-10-24 and 7-10-24	2024 Tax Levy Additions	2024 Assessments/ Interest/ Taxes/Fiscal Disparities/ etc. Received To Date (8-31-24)	2024 Year End Planned Transfers from Excess 302,305,306 Bond Funds	Debt Service Fund Balances After Planned Transfers (8-31-24)	2024 Anticipated Remaining Taxes, Assessments, etc.	Projected 2024 Year End Balance	Estimated February 2025 Bond Payment	2025 Bond Payments (Prin. and Interest)	Ehlers Planned 2024 Levy for 2025	Anticipated 2025 Taxes, Assessments, etc. to be Received w/Planned Levy	Recommended 2025 Tax Levy	Anticipated 2025 Taxes, Assessments, etc. to be Received with Recommended Levy	Projected 2025 Year End Balance After Recommended Tax Levy
302 - 2007 Roads	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
303 - 2012 CIP City Hall/2004 Roads	\$ 210,000.00	2/1/2028	\$ 40,000.00	\$ 170,000.00	\$ 5,125.00	\$ 475.00	\$ 46,908.75	\$ 29,524.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304 - 2014 Roads	\$ 275,000.00	2/1/2030	\$ 35,000.00	\$ 240,000.00	\$ 7,437.50	\$ 575.00	\$ 30,000.00	\$ 26,625.66	\$ 265.00	\$ 22,044.30	\$ 16,840.00	\$ 46,407.84	\$ 42,610.00	\$ 44,125.00	\$ 45,753.75	\$ 45,227.00	\$ 45,753.75	\$ 45,226.82	\$ 47,509.66
305 - 2012 Refunding of 2004 Roads	\$ -	2/1/2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,644.30	\$ 38,800.00	\$ 41,527.50	\$ 20,271.61	\$ 29,890.00	\$ 29,500.00	\$ 43,496.62	\$ 41,613.42
306 - 2005 Roads	\$ -	2/1/2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265.00	\$ (265.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 1,100,061.04		\$ 142,378.79	\$ 957,682.25	\$ 40,692.70	\$ 96,558.99	\$ 76,908.75	\$ 56,414.72	\$ -	\$ 51,612.14	\$ 34,440.00	\$ 86,052.14	\$ 81,410.00	\$ 181,161.49	\$ 66,025.36	\$ 75,117.00	\$ 75,253.75	\$ 88,723.45	\$ 89,123.09

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

Priority: Make sure to end each year with adequate funds in each bond fund to make the bond payments in the following year (end 2024 with enough funds to make 2025 bond payments). Priority is to maintain enterprise fund. Building up other bonds over time. 303 does not receive assessments.

	Outstanding 1-1-24	Payoff Date	Bond Principal Paid 1-10-24	Outstanding 1-11-24	2024 Bond Interest Paid 1-10-24 and 7-10-24	2024 Bond Fiscal Agent Fees Paid 1-10-24 and 7-12-23	2024 Tax Levy Addition	2024 Assessments/ Interest/ Investment Taxes/ Fiscal Disparities/ etc. Received To Date (8-31-24)	2024 Sewer Service and Hauled Wastewater Receipts (8-31-24)	2024 Disbursements To Date (w/o bond payments) (8-31-24)	2024 Anticipated Remaining Receipts	2024 Anticipated Remaining Disbursements	2024 Investment Balance (8-31-24)	Sewer Fund Balance with Investment (8-31-24)	Projected 2024 Year End Sewer Fund Balance with Investments	Estimated February 2024 Bond Payment	Ehlers Planned 2024 Levy for 2025	Recommended 2024 Levy for 2025 with Additional for Sewer Maintenance
<u>General Obligation</u>																		
602 - Sewer Refunding	\$ 945,000.00	2/1/2036	\$ 60,000.00	\$ 885,000.00	\$ 25,537.50	\$ 575.00	\$ 86,412.50	\$ 54,445.01	\$ 57,155.74	\$ 33,531.32	\$ 67,475.75	\$ 59,432.68	\$ 10,673.79	\$ 105,162.30	\$ 113,205.37	\$ 77,446.25	\$ 62,919.75	\$ 120,843.75

Proposed 2025 Preliminary City Tax Levy Increase Increments

2024 Final Tax Levy \$1,376,810.23

% Increase	Tax Levy	Levy Increase From 2024	\$ Increase/ % Increase
3%	\$1,418,114.54	\$41,304.31	
4%	\$1,431,882.64	\$55,072.41	\$13,768.10
5%	\$1,445,650.74	\$68,840.51	\$13,768.10
6%	\$1,459,418.84	\$82,608.61	\$13,768.10
7%	\$1,473,186.95	\$96,376.72	\$13,768.10
8%	\$1,486,955.05	\$110,144.82	\$13,768.10
9%	\$1,500,723.15	\$123,912.92	\$13,768.10
10%	\$1,514,491.25	\$137,681.02	\$13,768.10
11%	\$1,528,259.36	\$151,449.13	\$13,768.10
12%	\$1,542,027.46	\$165,217.23	\$13,768.10

Final Budget Numbers

2024	\$1,688,948.23	-5.84%
2023	\$1,793,539.84	10.37%
2022	\$1,527,324.00	21.44%
2021	\$1,257,695.96	4.28%

Final City Tax Levy Numbers

2024	\$1,376,810.23	5%
2023	\$1,311,247.84	12%
2022	\$1,170,757.00	12%
2021	\$1,045,318.96	2.74%

**2025 PRELIMINARY BUDGET
RECEIPTS**

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	2023 Budget	2023 Actual	2024 Final Budget	2024 Received To Date (8.31.24)	Estimated 2023 Year End (X1.334%)	2025 Preliminary Budget	Percent Change from 2024	
100: General Fund								
TAXES								
General Property Taxes								
Current Ad Valorem Taxes	\$1,311,247.84	\$1,108,355.32	\$1,376,810.23	\$721,009.84	\$961,827.13	\$1,445,650.74	5%	5% Levy Increase Target \$1,445,650.74 \$0.00
Delinquent Ad Valorem Taxes	\$15,900.00	\$12,419.37	\$14,000.00	\$12,864.93	\$17,161.82	\$13,000.00	-7%	
Mobile Home Tax	\$10.00	\$27.74	\$25.00	\$0.00	\$0.00	\$25.00	0%	Tax Levy Amount
Fiscal Disparities	\$2,000.00	\$1,449.20	\$1,450.00	\$5,499.91	\$7,336.88	\$3,500.00	141%	
General Sales and Use Taxes								
Franchise Taxes	\$3,750.00	\$0.00	\$0.00	\$844.11	\$1,126.04	\$850.00	100%	
Severed Mineral Tax	\$215.00	\$227.89	\$228.00	\$231.11	\$308.30	\$229.00	0%	
Penalties and Interest on Del. Taxes								
Penalties and Interest on Ad valorem Taxes	\$2,565.00	\$933.70	\$2,000.00	\$310.23	\$413.85	\$620.00	-69%	
Forfeited Tax Sale Apportionments	\$5,400.00	\$4,763.55	\$5,400.00	\$3,325.70	\$4,436.48	\$0.00	-100%	To MN now
Special Assessments								
Principal on Special Assessments	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$250.00	-50%	
Penalites and Interest on Special Assessments	\$35.00	\$3.75	\$5.00	\$0.00	\$0.00	\$5.00	0%	
TAXES TOTAL	\$1,341,122.84	\$1,128,680.52	\$1,400,418.23	\$744,085.83	\$992,610.50	\$1,464,129.74	5%	
LICENSES AND PERMITS								
Business Licenses and Permits								
Licenses & Permits	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	0%	Gambling permit investigation fee
Alcoholic Beverages	\$7,255.00	\$5,969.00	\$5,970.00	\$75.00	\$100.05	\$5,970.00	0%	
Rental Dwelling License	\$3,500.00	\$3,700.00	\$3,700.00	\$1,000.00	\$1,334.00	\$3,400.00	-8%	
Non-Business Licenses and Permits								
Building Permits (Excludes surcharge)	\$22,750.00	\$30,255.00	\$26,000.00	\$15,405.00	\$20,550.27	\$25,000.00	-4%	
Animal Licenses	\$40.00	\$20.00	\$20.00	\$5.00	\$6.67	\$0.00	-100%	
LICENSES AND PERMITS TOTAL	\$33,645.00	\$39,944.00	\$35,790.00	\$16,485.00	\$21,990.99	\$34,470.00	-4%	
INTERGOVERNMENTAL REVENUES (IGR)								
Federal Igr								
Federal Grants - Emer. Prep/Emer. Mangmt. Aid	\$0.00	\$24,671.46	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Federal Grant - Hazard Mitigation (Generator)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,000.00	100%	
Federal Payments in Lieu of Taxes	\$2.00	\$4.84	\$4.00	\$0.00	\$0.00	\$4.00	0%	
State Igr								
Homestead and Agricultural Credit Aid (HACA)	\$42,250.00	\$23,203.64	\$32,700.00	\$0.00	\$0.00	\$23,000.00	-30%	
Police Training Reimbursement	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
State Emergency Management Aid	\$0.00	\$13,384.99	\$22,000.00	\$21,114.82	\$28,167.17	\$0.00	-100%	
Agricultural Market Value Credit	\$530.00	\$883.52	\$575.00	\$0.00	\$0.00	\$450.00	-22%	
Fire Training Reimbursement	\$4,000.00	\$1,300.00	\$2,500.00	\$2,400.00	\$3,201.60	\$2,500.00	0%	
PNP Election Reimbursement	\$0.00	\$0.00	\$0.00	\$1,023.83	\$1,365.79	\$0.00	100%	
State Fire Aid	\$12,255.00	\$15,565.36	\$15,600.00	\$0.00	\$0.00	\$15,600.00	0%	
Supp. State Fire Aid	\$2,500.00	\$2,830.45	\$2,800.00	\$2,000.00	\$2,668.00	\$2,800.00	0%	
State Police Aid	\$13,500.00	\$14,714.07	\$0.00	\$0.00	\$0.00	\$0.00	100%	\$0 in 2025 - Min. requirements not met in 24
IGR From Other Local Governmental Units								

	2023 Budget	2023 Actual	2024 Final Budget	2024 Received To Date (8.31.24)	Estimated 2023 Year End (X1.334%)	2025 Preliminary Budget	Percent Change from 2024	
Other County Grants and Aids	\$0.00	\$1,000.00	\$0.00	\$1,229.31	\$1,639.90	\$1,000.00	100%	
Grants & Aids from Other LGUs	\$4,320.00	\$8,429.81	\$37,500.00	\$50,073.98	\$66,798.69	\$55,850.00	49%	23/24:Clean Up Day Grant/24:Hydration Station Award
IGR TOTAL	\$79,857.00	\$105,988.14	\$113,679.00	\$77,841.94	\$103,841.15	\$166,204.00	46%	Sourcewell - Community Impact Funds Grant/Internship (\$15/hr)
CHARGES FOR SERVICES								
General Government								
City/Town Hall Rent	\$500.00	\$726.00	\$725.00	\$1,010.00	\$1,347.34	\$1,100.00	52%	
Zoning and Subdivision Fees	\$3,700.00	\$1,950.00	\$3,500.00	\$1,500.00	\$2,001.00	\$2,000.00	-43%	
Assessment Searches	\$1,000.00	\$1,336.00	\$1,200.00	\$725.00	\$967.15	\$1,125.00	-6%	
Candidate Filing Fee	\$0.00	\$0.00	\$14.00	\$12.00	\$16.01	\$0.00	-100%	
Copies/Faxes	\$70.00	\$84.15	\$60.00	\$37.25	\$49.69	\$60.00	0%	
Public Safety								
Special Police Services	\$2,400.00	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	No PD
Special Fire Protection Services	\$25,800.00	\$46,342.65	\$53,102.00	\$44,720.53	\$59,657.19	\$45,000.00	-15%	*Subject to change
First Responder Charges	\$7,660.00	\$5,850.03	\$5,800.00	\$4,599.45	\$6,135.67	\$4,600.00	-21%	*Subject to change
Highways And Streets (Road And Bridges)								
Street, Sidewalk and Curb Repair Fees	\$0.00	\$0.00	\$0.00	\$478.18	\$637.89	\$0.00	100%	Gravel Road Damage
Sale of Culverts	\$1,120.00	\$640.00	\$1,000.00	\$620.80	\$828.15	\$620.00	-38%	
Road Vacation/Cartway Fees	\$0.00	\$0.00	\$0.00	\$4,108.00	\$5,480.07	\$0.00	100%	
Contractor Water Use	\$0.00	\$1,880.00	\$100.00	\$0.00	\$0.00	\$100.00	0%	
Sale of Lockers	\$0.00	\$0.00	\$0.00	\$130.00	\$173.42	\$0.00	100%	
Sanitation								
Refuse Collection Charges (Clean Up Day)	\$3,000.00	\$1,748.06	\$0.00	\$0.00	\$0.00	\$2,000.00	100%	25: Clean Up Day
Other Charges For Services								
Cemetery Revenues (Little Pine)	\$500.00	\$500.00	\$500.00	\$500.00	\$667.00	\$500.00	0%	
Cemetery -Grave openings	\$5,525.00	\$4,300.00	\$4,500.00	\$2,950.00	\$3,935.30	\$4,150.00	-8%	
Cemetery -Sale of lots	\$13,000.00	\$7,215.00	\$11,600.00	\$660.00	\$880.44	\$4,045.00	-65%	
Misc. Rents	\$20.00	\$1.00	\$10.00	\$1.00	\$1.33	\$10.00	0%	
Verizon Rental	\$13,200.00	\$13,200.00	\$13,200.00	\$8,800.00	\$11,739.20	\$13,200.00	0%	
Fines								
Court Fines	\$820.00	\$518.11	\$650.00	\$403.43	\$538.18	\$525.00	-19%	
Administrative Fines (Penalties)	\$500.00	\$3,392.50	\$1,500.00	\$687.50	\$917.13	\$1,000.00	-33%	
Other Charges For Services								
Interest Earning	\$4,000.00	\$5,885.34	\$5,800.00	\$5,190.45	\$6,924.06	\$6,500.00	12%	
Refunds	\$6,000.00	\$24,531.37	\$14,500.00	\$1,770.06	\$2,361.26	\$12,000.00	-17%	24:LMC,1st Resp Training
Other Financing Sources								
Unrealized Investment Gain	\$0.00	\$1,699.21	\$1,300.00	\$992.94	\$1,324.58	\$1,500.00	15%	
Capital Contributions	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	*Moved
Sale of Investment	\$250,000.00	\$16,569.18	\$20,000.00	\$1,050.05	\$1,400.77	\$1,500.00	-93%	Auditor approved different reporting
CHARGES-SERVICES TOTAL	\$338,915.00	\$138,968.60	\$139,061.00	\$80,946.64	\$107,982.82	\$101,535.00	-27%	
RECEIPTS TOTAL								
	\$1,793,539.84	\$1,413,581.26	\$1,688,948.23	\$919,359.41	\$1,226,425.45	\$1,766,338.74	5%	

DISBURSEMENTS

	2023 Budget (As Revised 8- 3-23)	2023 Actual	2024 Final Budget	2024 Spent to Date (9.11.2024)	Estimated 2024 Year End (X1.304%)	2025 Preliminary Budget	Percent Change from 2024	
100: General Fund								
GENERAL GOVERNMENT								
Legislative - Council								
Wages and Salaries: Part-time Employees	\$17,000.00	\$16,740.61	\$17,500.00	\$12,744.76	\$16,619.17	\$18,700.00	7%	Union wage increase
Employer Contributions for Retirement: FICA Contributions	\$1,100.00	\$1,054.33	\$1,120.00	\$716.10	\$933.79	\$1,180.00	5%	Increase to \$350/mo
Employer Paid Insurance: Medicare	\$255.00	\$246.52	\$265.00	\$167.43	\$218.33	\$282.00	6%	Last increase 2021
Worker's Compensation: Insurance Premiums	\$1,125.00	\$1,226.41	\$1,300.00	\$0.00	\$0.00	\$1,300.00	0%	
Employee Paid: Federal Income Tax	\$210.00	\$78.75	\$210.00	\$0.00	\$0.00	\$95.00	-55%	
Employee Paid: State Income Tax	\$445.00	\$185.92	\$420.00	\$5.80	\$7.56	\$207.00	-51%	
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$0.00	\$86.45	\$100.00	\$0.00	\$0.00	\$100.00	0%	Plaques
Professional Services: Instructors' Fees	\$1,200.00	\$350.00	\$500.00	\$0.00	\$0.00	\$700.00	40%	
Transportation: Travel Expense	\$1,500.00	\$329.01	\$600.00	\$0.00	\$0.00	\$1,000.00	67%	
Ordinances and Proceedings								
Professional Services: Legal Fees	\$1,000.00	\$0.00	\$1,000.00	\$494.00	\$644.18	\$1,000.00	0%	
Professional Services: EDP, Software and Design	\$450.00	\$450.00	\$450.00	\$500.00	\$652.00	\$500.00	11%	
Professional Services: Codification	\$3,000.00	\$0.00	\$3,000.00	\$713.77	\$930.76	\$3,000.00	0%	
Printing and Binding: Legal Notices Publishing	\$400.00	\$532.00	\$1,000.00	\$355.26	\$463.26	\$1,000.00	0%	
Printing and Binding: Ordinance Publication	\$500.00	\$617.00	\$1,000.00	\$106.58	\$138.98	\$1,000.00	0%	
Executive - Mayor								
Wages and Salaries: Part-time Employees	\$6,500.00	\$6,450.00	\$7,000.00	\$4,761.75	\$6,209.32	\$7,300.00	4%	Increase to \$525/mo
Employer Contributions for Retirement: FICA Contributions	\$410.00	\$399.90	\$435.00	\$266.60	\$347.65	\$455.00	5%	Last increase 2021
Employer Paid Insurance: Medicare	\$100.00	\$93.54	\$105.00	\$62.36	\$81.32	\$110.00	5%	
Worker's Compensation: Insurance Premiums	\$450.00	\$470.40	\$500.00	\$0.00	\$0.00	\$525.00	5%	
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$0.00	\$31.14	\$40.00	\$0.00	\$0.00	\$40.00	0%	
Professional Services: Instructors' Fees	\$175.00	\$0.00	\$175.00	\$0.00	\$0.00	\$350.00	100%	
Transportation: Travel Expense	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$500.00	67%	
LEGISLATIVE, ORDINANCE, AND EXECUTIVE TOTAL	\$36,120.00	\$29,341.98	\$37,020.00	\$20,894.41	\$27,246.31	\$39,344.00	6%	
City Clerk - Elections								
Wages and Salaries: Full-time Employees-Regular	\$0.00	\$0.17	\$1,850.00	\$1,391.40	\$1,814.39	\$0.00	-100%	3 Elections in 2024
Election Judge Pay	\$0.00	\$0.00	\$4,320.00	\$1,914.76	\$2,496.85	\$0.00	-100%	
Employer Contributions for Retirement: PERA Contributions	\$0.00	\$0.20	\$215.00	\$163.09	\$212.67	\$0.00	-100%	
Employer Contributions for Retirement: FICA Contributions	\$0.00	\$0.00	\$382.00	\$198.10	\$258.32	\$0.00	-100%	
Employer Paid Insurance: Medicare	\$0.00	\$0.00	\$95.00	\$46.32	\$60.40	\$0.00	-100%	
Worker's Compensation: Insurance Premiums	\$100.00	\$0.34	\$325.00	\$0.00	\$0.00	\$0.00	-100%	
Employee Paid: Federal Income Tax	\$0.00	\$0.00	\$185.00	\$161.95	\$211.18	\$0.00	-100%	
Employee Paid: State Income Tax	\$0.00	\$0.00	\$90.00	\$54.78	\$71.43	\$0.00	-100%	
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$0.00	\$0.00	\$240.00	\$13.41	\$17.49	\$0.00	-100%	
Transportation: Travel Expense	\$0.00	\$0.00	\$1,300.00	\$652.51	\$850.87	\$0.00	-100%	
Printing and Binding: Legal Notices Publishing	\$0.00	\$0.00	\$450.00	\$96.08	\$125.29	\$0.00	-100%	
City Clerk/Treasurer								
Wages and Salaries: Full-time Employees-Regular	\$96,500.00	\$94,504.26	\$99,000.00	\$68,289.12	\$89,049.01	\$102,000.00	3%	
Wages and Salaries: Part-time Employees	\$7,000.00	\$6,524.52	\$7,250.00	\$3,744.67	\$4,883.05	\$6,700.00	-8%	Office Asst 6/wk and Intermittent Offc Asst
Wages and Salaried: Temporary Employees	\$5,400.00	\$2,959.63	\$0.00	\$0.00	\$0.00	\$7,020.00	100%	Marketing/Event Coordinator Intern for 125th Celebration
Employer Contributions for Retirement: PERA Contributions	\$8,100.00	\$8,453.77	\$8,500.00	\$5,245.95	\$6,840.72	\$9,130.00	7%	Intern - \$18/hr w/\$3/hr City (mid May-mid Aug)
Employer Contributions for Retirement: FICA Contributions	\$6,565.00	\$6,547.86	\$6,950.00	\$4,250.29	\$5,542.38	\$7,300.00	5%	
Employer Paid Insurance: Health	\$26,000.00	\$26,885.00	\$28,140.00	\$20,950.00	\$27,318.80	\$29,000.00	3%	
Employer Paid Insurance: Life	\$145.00	\$119.00	\$145.00	\$119.00	\$155.18	\$145.00	0%	
Employer Paid Insurance: Medicare	\$1,550.00	\$1,531.33	\$1,600.00	\$994.01	\$1,296.19	\$1,740.00	9%	

	2023 Budget (As Revised 8- 3-23)	2023 Actual	2024 Final Budget	2024 Spent to Date (9.11.2024)	Estimated 2024 Year End (X1.304%)	2025 Preliminary Budget	Percent Change from 2024	
100: General Fund								Union wage increase
Worker's Compensation: Insurance Premiums	\$6,900.00	\$7,448.30	\$7,800.00	\$0.00	\$0.00	\$7,700.00	-1%	
Employee Paid: Federal Income Tax	\$6,275.00	\$5,616.05	\$6,550.00	\$3,562.33	\$4,645.28	\$6,250.00	-5%	
Employee Paid: State Income Tax	\$3,765.00	\$3,655.01	\$3,900.00	\$2,180.32	\$2,843.14	\$4,050.00	4%	
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$2,500.00	\$1,897.97	\$2,500.00	\$1,396.16	\$1,820.59	\$2,500.00	0%	
Operating Supplies: Cleaning Supplies	\$0.00	\$41.12	\$50.00	\$0.00	\$0.00	\$50.00	0%	
Repair and Maintenance Supplies	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	\$50.00	0%	
Small Tools and Minor Equipment	\$150.00	\$149.58	\$2,250.00	\$960.83	\$1,252.92	\$4,250.00	89%	CIP - Rotational computer replacement+\$250
Professional Services: Legal Fees (Retainer and Clerk)	\$8,500.00	\$3,107.00	\$8,000.00	\$5,128.50	\$6,687.56	\$8,000.00	0%	
Professional Services: Personnel Testing and Recruitment	\$0.00	\$95.00	\$0.00	\$0.00	\$0.00	\$100.00	100%	
Professional Services: Instructors' Fees	\$3,500.00	\$1,000.00	\$2,000.00	\$775.00	\$1,010.60	\$2,000.00	0%	25:MMCI Dep Clerk+
Professional Services: EDP, Software and Design	\$1,100.00	\$730.75	\$1,200.00	\$609.41	\$794.67	\$1,200.00	0%	
Professional Services: Administrative	\$0.00	\$0.00	\$0.00	\$46.00	\$59.98	\$46.00	100%	Recording Fee
Communications: Telephone	\$5,700.00	\$5,635.15	\$5,900.00	\$4,182.29	\$5,453.71	\$5,600.00	-5%	
Communications: Postage	\$900.00	\$786.18	\$1,000.00	\$737.00	\$961.05	\$1,200.00	20%	
Transportation: Travel Expense	\$3,500.00	\$2,402.54	\$2,000.00	\$1,298.21	\$1,692.87	\$2,000.00	0%	
Printing and Binding: Legal Notices Publishing	\$500.00	\$182.43	\$400.00	\$0.00	\$0.00	\$400.00	0%	
Printing and Binding: General Notices and Public Information	\$150.00	\$123.50	\$250.00	\$23.10	\$30.12	\$250.00	0%	
Insurance: General Liability	\$500.00	\$485.28	\$525.00	\$438.70	\$572.06	\$500.00	-5%	
Insurance: Property	\$675.00	\$635.50	\$675.00	\$633.00	\$825.43	\$675.00	0%	
Repairs and Maintenance - Contractual (404)	\$0.00	\$70.00	\$100.00	\$0.00	\$0.00	\$100.00	0%	
Rentals: Office Equipment	\$4,200.00	\$3,767.46	\$4,300.00	\$3,318.85	\$4,327.78	\$4,500.00	5%	Canon copier lease & ink
Rentals: Other Equipment (PO Box)	\$130.00	\$146.00	\$150.00	\$154.00	\$200.82	\$154.00	3%	Safety Dep Box under 41940 415
Miscellaneous: Uncollectible Checks	\$0.00	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Miscellaneous: Dues and Subscriptions	\$1,810.00	\$1,688.49	\$1,850.00	\$410.00	\$534.64	\$1,850.00	0%	
Refunds and Reimbursements	\$0.00	\$485.00	\$0.00	\$127.50	\$166.26	\$0.00	100%	
CLERK TOTAL	\$202,165.00	\$187,699.39	\$212,487.00	\$134,266.64	\$175,083.70	\$216,460.00	2%	
Internal Auditing								
Professional Services: Auditing and Accounting Services	\$11,500.00	\$17,700.00	\$13,000.00	\$12,800.00	\$16,691.20	\$13,500.00	4%	Audit/Ehlers
Professional Services: Legal Fees	\$190.00	\$130.00	\$190.00	\$130.00	\$169.52	\$150.00	-21%	Audit Conf.s
Professional Services: Administrative	\$30.00	\$0.00	\$30.00	\$30.00	\$39.12	\$30.00	0%	Audit Conf.s
Printing and Binding: Legal Notices Publishing	\$450.00	\$570.00	\$625.00	\$892.12	\$1,163.32	\$925.00	48%	
AUDIT TOTAL	\$12,170.00	\$18,400.00	\$13,845.00	\$13,852.12	\$18,063.16	\$14,605.00	5%	
Planning and Zoning								
Wages and Salaries: Part-time Employees	\$22,500.00	\$23,939.57	\$25,450.00	\$17,948.44	\$23,404.77	\$25,000.00	-2%	PZ Clerk 28 avg hrs/wk plus \$.50 raise
P&Z Commission pay	\$1,750.00	\$2,180.00	\$5,100.00	\$2,861.00	\$3,730.74	\$6,120.00	20%	\$85/meeting
Employer Contributions for Retirement: PERA Contributions	\$1,740.00	\$1,857.47	\$1,910.00	\$1,244.88	\$1,623.32	\$1,950.00	2%	
Employer Contributions for Retirement: FICA Contributions	\$1,675.00	\$1,633.48	\$1,925.00	\$1,243.69	\$1,621.77	\$1,960.00	2%	
Employer Paid Insurance: Medicare	\$390.00	\$382.07	\$460.00	\$290.80	\$379.20	\$470.00	2%	
Worker's Compensation: Insurance Premiums	\$1,600.00	\$1,869.87	\$1,900.00	\$0.00	\$0.00	\$1,910.00	1%	
Employee Paid: Federal Income Tax	\$365.00	\$24.44	\$430.00	\$349.43	\$455.66	\$530.00	23%	
Employee Paid: State Income Tax	\$220.00	\$241.16	\$260.00	\$180.34	\$235.16	\$280.00	8%	
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$350.00	\$342.92	\$350.00	\$46.99	\$61.27	\$350.00	0%	
Repair and Maintenance Supplies: Equipment Parts	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	23:Wicket Door/Safety
Small Tools and Minor Equipment	\$0.00	\$61.79	\$50.00	\$0.00	\$0.00	\$4,050.00	8000%	25:Filing Cabinet/Desk \$4k
Professional Services: Engineering Fees	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0%	
Professional Services: Legal Fees	\$3,000.00	\$2,535.00	\$3,000.00	\$1,157.00	\$1,508.73	\$3,000.00	0%	
Professional Services: Instructors' Fees	\$500.00	\$50.00	\$500.00	\$20.00	\$26.08	\$500.00	0%	Zoning Clerk Training
Professional Services: EDP, Software and Design	\$105.00	\$111.27	\$115.00	\$0.00	\$0.00	\$115.00	0%	Annual Adobe Program

	2023 Budget (As Revised 8- 3-23)	2023 Actual	2024 Final Budget	2024 Spent to Date (9.11.2024)	Estimated 2024 Year End (X1.304%)	2025 Preliminary Budget	Percent Change from 2024	
100: General Fund								
Prof. Serv. - Inspections	\$3,600.00	\$5,005.00	\$5,300.00	\$2,055.00	\$2,679.72			Union wage increase
Professional Services: Administrative	\$20,000.00	\$13,942.50	\$15,000.00	\$8,293.25	\$10,814.40	\$4,000.00	-25%	Inspector fee increase
Communications: Telephone	\$620.00	\$592.56	\$620.00	\$418.88	\$546.22	\$17,000.00	13%	
Communications: Postage	\$900.00	\$63.12	\$400.00	\$161.94	\$211.17	\$550.00	-11%	
Transportation: Travel Expense	\$600.00	\$208.37	\$600.00	\$274.70	\$358.21	\$400.00	0%	
Printing and Binding: Legal Notices Publishing	\$400.00	\$342.00	\$400.00	\$142.10	\$185.30	\$600.00	0%	Zoning Clerk Training/Inspections Mileage
Insurance: General Liability	\$1,500.00	\$1,316.84	\$1,400.00	\$1,321.30	\$1,722.98	\$400.00	0%	
Repairs and Maintenance - Contractual (404)	\$0.00	\$550.00	\$0.00	\$0.00	\$0.00	\$1,400.00	0%	
Refunds and Reimbursements	\$0.00	\$250.00	\$0.00	\$8.00	\$10.43	\$0.00	100%	23:Wicket Door/Safety
PLANNING AND ZONING TOTAL	\$62,315.00	\$57,599.43	\$65,670.00	\$38,017.74	\$49,575.13	\$0.00	100%	Permit Reimbursement and Employee
General Government Buildings and Plant						\$71,085.00	8%	
Insurance: General Liability	\$1,350.00	\$1,312.00	\$1,400.00	\$1,182.00	\$1,541.33	\$1,400.00	0%	
Insurance: Property	\$2,000.00	\$1,034.00	\$1,100.00	\$1,086.00	\$1,416.14	\$1,200.00	9%	
Rentals: Other Equipment	\$45.00	\$45.00	\$45.00	\$45.00	\$58.68	\$45.00	0%	Safety Dep Box
Property Tax	\$25.00	\$25.00	\$25.00	\$25.00	\$32.60	\$25.00	0%	
City Hall								
Wages and Salaries: Full-time Employees-Regular	\$14,000.00	\$12,733.99	\$14,000.00	\$11,338.04	\$14,784.80	\$15,800.00	13%	
Wages and Salaries: Part-time Employees	\$925.00	\$256.84	\$1,000.00	\$988.80	\$1,289.40	\$1,000.00	0%	2 seasonal 4 days/week/\$18/hr
Employer Contributions for Retirement: PERA Contributions	\$1,250.00	\$1,184.47	\$1,205.00	\$918.21	\$1,197.35	\$1,470.00	22%	
Employer Contributions for Retirement: FICA Contributions	\$1,030.00	\$902.61	\$1,050.00	\$808.97	\$1,054.90	\$1,160.00	10%	
Employer Paid Insurance: Medicare	\$245.00	\$211.07	\$240.00	\$189.21	\$246.73	\$270.00	13%	
Worker's Compensation: Insurance Premiums	\$1,040.00	\$915.86	\$1,100.00	\$0.00	\$0.00	\$1,100.00	0%	
Worker's Compensation: Benefit Payments	\$0.00	\$70.97	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Employee Paid: Federal Income Tax	\$955.00	\$870.80	\$975.00	\$809.29	\$1,055.31	\$1,125.00	15%	
Employee Paid: State Income Tax	\$715.00	\$635.87	\$720.00	\$520.93	\$679.29	\$825.00	15%	
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$150.00	\$223.66	\$250.00	\$41.82	\$54.53	\$250.00	0%	
Operating Supplies: Cleaning Supplies	\$850.00	\$478.03	\$850.00	\$297.90	\$388.46	\$850.00	0%	
Repair and Maintenance Supplies	\$850.00	\$825.78	\$850.00	\$4,029.06	\$5,253.89	\$4,000.00	371%	24:Boiler Repair+
Repair and Maintenance Supplies: Landscaping Materials	\$0.00	\$0.00	\$0.00	\$290.62	\$378.97	\$100.00	100%	24:Downspout pavers
Small Tools and Minor Equipment	\$400.00	\$1,610.80	\$2,500.00	\$1,560.16	\$2,034.45	\$1,000.00	-60%	CIP - Bottle Filling Station+\$1k
Professional Services: Inspections	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	-100%	(In ground oil tank inspection every 5 years - 2024)
Professional Services: Administrative (Grant Writing)	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$1,000.00	100%	FEMA/USDA Grant for Generator
Communications: Telephone	\$460.00	\$462.00	\$475.00	\$349.44	\$455.67	\$470.00	-1%	
Insurance: Property	\$8,250.00	\$8,699.00	\$9,000.00	\$9,161.00	\$11,945.94	\$9,500.00	6%	
Utility Services: Electric Utilities	\$16,500.00	\$16,012.72	\$18,000.00	\$11,225.94	\$14,638.63	\$16,000.00	-11%	
Repairs and Maintenance - Contractual (404)	\$8,000.00	\$3,883.89	\$14,500.00	\$6,340.14	\$8,267.54	\$17,000.00	17%	24:\$4,000 Connect PZ/Clerk's+\$8k/Savings-\$30kaccess/alarm/25:\$4k HVAC Maint/\$5k Gym
Rentals: Machinery and Equipment	\$1,000.00	\$905.13	\$1,000.00	\$724.25	\$944.42	\$1,000.00	0%	Water Softener
Rentals: Towels/Rugs	\$2,000.00	\$1,981.50	\$2,000.00	\$1,460.97	\$1,905.10	\$2,000.00	0%	
Miscellaneous: Dues and Subscriptions	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Property Tax	\$25.00	\$25.00	\$25.00	\$25.00	\$32.60	\$25.00	0%	
Capital Outlay: Other Equipment	\$0.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$65,000.00	225%	FEMA/USDA Grant
Refunds and Reimbursements	\$0.00	\$1,276.22	\$0.00	\$25.00	\$32.60	\$0.00	100%	
GENL GOVNMNT BLS & CITY HALL	\$62,575.00	\$56,582.21	\$93,810.00	\$53,442.75	\$69,689.35	\$143,615.00	53%	
Public Safety - Police								
Police Administration								
Wages and Salaries: Full-time Employees-Regular	\$7,000.00	\$2,345.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Employer Contributions for Retirement: PERA Contributions	\$1,400.00	\$472.79	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Employer Paid Insurance: Medicare	\$112.00	\$44.48	\$0.00	\$0.00	\$0.00	\$0.00	100%	

	2023 Budget (As Revised 8-3-23)	2023 Actual	2024 Final Budget	2024 Spent to Date (9.11.2024)	Estimated 2024 Year End (X1.304%)	2025 Preliminary Budget	Percent Change from 2024	
100: General Fund								
Unemployment Compensation: Benefit Payments	\$5,075.00	\$4,620.18	\$0.00	\$0.00	\$0.00	\$0.00	100%	Union wage increase
Worker's Compensation: Insurance Premiums	\$2,500.00	\$193.40	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Employee Paid: Federal Income Tax	\$575.00	\$296.80	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Employee Paid: State Income Tax	\$280.00	\$125.75	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Repair and Maintenance Supplies	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Professional Services: Legal Fees	\$4,000.00	\$6,335.00	\$2,500.00	\$2,564.00	\$3,343.46	\$2,500.00	0%	CWC Attorney Contract
Professional Services: Personnel Testing and Recruitment	\$1,500.00	\$2,346.60	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Professional Services: Instructors' Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Professional Services: EDP, Software and Design	\$2,550.00	\$794.64	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Professional Services: Administrative	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Communications: Telephone	\$3,800.00	\$1,538.41	\$2,100.00	\$29.50	\$38.47	\$0.00	100%	BCA - Criminal Justice Data Network access
Advertising: Employment	\$0.00	\$208.10	\$0.00	\$0.00	\$0.00	\$0.00	-100%	
Printing and Binding: General Notices and Public Information	\$200.00	\$171.58	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Insurance: General Liability	\$5,000.00	\$3,647.68	\$5,000.00	\$3,436.00	\$4,480.54	\$0.00	100%	
Insurance: Property	\$525.00	\$485.50	\$550.00	\$485.50	\$633.09	\$0.00	-100%	LMCIT - Police liability remains until contracted with CWC
Insurance: Auto	\$2,350.00	\$2,385.00	\$0.00	\$2,574.00	\$3,356.50	\$500.00	-9%	
Miscellaneous: Dues and Subscriptions	\$325.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Patrol								
Wages and Salaries: Full-time Employees-Regular	\$55,000.00	\$26,169.14	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Wages and Salaries: Part-time Employees	\$21,500.00	\$404.18	\$0.00	\$1,027.85	\$1,340.32	\$0.00	100%	
Employer Contributions for Retirement: PERA Contributions	\$15,300.00	\$4,540.27	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Employer Paid Insurance: Medicare	\$1,225.00	\$435.92	\$0.00	\$15.07	\$19.65	\$0.00	100%	
Unemployment Compensation: Benefit Payments	\$3,383.00	\$3,080.12	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Worker's Compensation: Insurance Premiums	\$4,200.00	\$2,135.91	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Employee Paid: Federal Income Tax	\$6,500.00	\$2,833.92	\$0.00	\$2.40	\$3.13	\$0.00	100%	
Employee Paid: State Income Tax	\$2,830.00	\$1,209.42	\$0.00	\$9.10	\$11.87	\$0.00	100%	
Operating Supplies: Cleaning Supplies	\$100.00	\$64.42	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Operating Supplies: Motor Fuels	\$13,500.00	\$3,264.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Operating Supplies: Uniforms	\$800.00	\$661.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Repair and Maintenance Supplies	\$1,000.00	\$5,437.50	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Repair and Maintenance Supplies: Tires	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Small Tools and Minor Equipment	\$1,000.00	\$86.17	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Professional Services: EDP, Software and Design	\$2,000.00	\$1,965.00	\$2,000.00	\$0.00	\$0.00	\$0.00	100%	
Professional Services: Inspections	\$70.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0%	CWC Phone Factor - Annual share of LETG base and mobile fees
Communications: Postage	\$0.00	\$0.00	\$0.00	\$1.63	\$2.13	\$0.00	100%	
Repairs and Maintenance - Contractual (404)	\$9,000.00	\$2,088.60	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Miscellaneous	\$0.00	\$28.95	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Miscellaneous: Towing Charges	\$0.00	\$130.20	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Capital Outlay: Motor Vehicles (New Squad)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Police Training								
Wages and Salaries: Full-time Employees-Regular	\$1,000.00	\$14.87	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Employer Contributions for Retirement: PERA Contributions	\$175.00	\$3.48	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Employer Paid Insurance: Medicare	\$14.00	\$0.29	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Worker's Compensation: Insurance Premiums	\$50.00	\$1.07	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Employee Paid: Federal Income Tax	\$85.00	\$1.54	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Employee Paid: State Income Tax	\$40.00	\$0.68	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Small Tools and Minor Equipment	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	

	2023 Budget (As Revised 8-3-23)	2023 Actual	2024 Final Budget	2024 Spent to Date (9.11.2024)	Estimated 2024 Year End (X1.304%)	2025 Preliminary Budget	Percent Change from 2024	
100: General Fund								
Professional Services: Instructors' Fees	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	Union wage increase
Transportation: Travel Expense	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Police Stations and Buildings								
Repair and Maintenance Supplies	\$0.00	\$78.25	\$0.00	\$0.00	\$0.00	\$0.00	100%	24 Savings:
Repairs and Maintenance - Contractual: Machinery and Equipm	\$0.00	\$155.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	\$3k - Painting/Carpet
Capital Outlay - Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	\$3k - Contractor Paint/Carpet
POLICE TOTAL	\$178,964.00	\$80,800.81	\$12,150.00	\$10,145.05	\$13,229.15	\$8,700.00	-28%	\$4k - Desks/Office Chairs
Fire - Fire Administration - per Chief Genz								
Firemens pay	\$4,500.00	\$4,479.52	\$5,100.00	\$0.00	\$0.00	\$5,100.00	0%	
Employer Contributions for Retirement: FICA Contributions	\$285.00	\$279.15	\$335.00	\$0.00	\$0.00	\$320.00	-4%	
Employer Contributions for Retirement: Fire Pension Contribut	\$28,976.00	\$28,976.00	\$60,896.00	\$60,896.00	\$79,408.38	\$68,010.00	12%	25:+Addl Members \$48,010 required +\$20k
Fire Pension State Aid	\$12,255.00	\$15,565.36	\$15,550.00	\$0.00	\$0.00	\$15,570.00	0%	
Supp. Fire State Aid	\$2,500.00	\$2,830.45	\$2,825.00	\$2,000.00	\$2,608.00	\$2,850.00	1%	
Employer Paid Insurance: Medicare	\$70.00	\$65.29	\$80.00	\$0.00	\$0.00	\$80.00	0%	
Worker's Compensation: Insurance Premiums	\$330.00	\$320.38	\$350.00	\$0.00	\$0.00	\$350.00	0%	
Employee Paid: Federal Income Tax	\$25.00	\$12.54	\$30.00	\$0.00	\$0.00	\$15.00	-50%	
Employee Paid: State Income Tax	\$15.00	\$10.30	\$20.00	\$0.00	\$0.00	\$11.00	-45%	
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$50.00	\$0.00	\$50.00	\$114.07	\$148.75	\$120.00	140%	
Professional Services: Legal Fees	\$50.00	\$364.00	\$300.00	\$0.00	\$0.00	\$400.00	33%	
Professional Services: Administrative (Grant Writing)	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0%	
Communications: Telephone	\$1,820.00	\$1,733.52	\$1,820.00	\$1,322.88	\$1,725.04	\$1,750.00	-4%	
Communications: Postage	\$0.00	\$0.00	\$0.00	\$11.55	\$15.06	\$15.00	100%	
Insurance: Property	\$170.00	\$801.00	\$850.00	\$832.00	\$1,084.93	\$850.00	0%	
Miscellaneous: Dues and Subscriptions	\$575.00	\$475.00	\$575.00	\$475.00	\$619.40	\$475.00	-17%	
Fire Fighting								
Firemens pay	\$11,000.00	\$6,299.19	\$11,000.00	\$0.00	\$0.00	\$11,000.00	0%	
Employer Contributions for Retirement: FICA Contributions	\$700.00	\$392.29	\$715.00	\$0.00	\$0.00	\$700.00	-2%	
Employer Paid Insurance: Medicare	\$165.00	\$91.74	\$165.00	\$0.00	\$0.00	\$165.00	0%	
Unemployment Compensation: Benefit Payments	\$0.00	\$0.00	\$0.00	\$46.63	\$60.81	\$0.00	100%	
Worker's Compensation: Insurance Premiums	\$450.00	\$659.67	\$700.00	\$0.00	\$0.00	\$700.00	0%	
Employee Paid: Federal Income Tax	\$100.00	\$15.67	\$100.00	\$0.00	\$0.00	\$22.00	-78%	
Employee Paid: State Income Tax	\$60.00	\$12.88	\$55.00	\$0.00	\$0.00	\$22.00	-60%	
Operating Supplies: Motor Fuels	\$1,500.00	\$717.01	\$1,500.00	\$428.52	\$558.79	\$800.00	-47%	
Operating Supplies: Shop Materials	\$400.00	\$58.10	\$400.00	\$43.26	\$56.41	\$400.00	0%	
Operating Supplies: Uniforms (Turnout Gear)	\$4,000.00	\$1,937.95	\$1,000.00	\$0.00	\$0.00	\$4,000.00	300%	CIP - \$3,000/\$1K
Repair and Maintenance Supplies	\$4,000.00	\$76.34	\$4,000.00	\$355.95	\$464.16	\$4,000.00	0%	
Small Tools and Minor Equipment	\$19,750.00	\$1,293.07	\$2,000.00	\$1,462.05	\$1,906.51	\$2,550.00	28%	24 CIP - savings 2 Pagers,25 CIP pager+\$2k
Professional Services: Legal Fees	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	0%	
Professional Services: Personnel Testing and Recruitment	\$500.00	\$39.00	\$500.00	\$186.00	\$242.54	\$500.00	0%	
Prof. Serv. - Inspections	\$1,100.00	\$1,442.14	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	
Communications: Postage	\$40.00	\$0.00	\$45.00	\$0.00	\$0.00	\$45.00	0%	
Communications: Messenger Service	\$290.00	\$315.00	\$325.00	\$0.00	\$0.00	\$325.00	0%	Active911
Insurance: Automotive	\$1,150.00	\$1,103.00	\$1,500.00	\$1,834.00	\$2,391.54	\$2,000.00	33%	
Repairs and Maintenance - Contractual (404)	\$8,000.00	\$3,526.87	\$8,000.00	\$1,268.00	\$1,653.47	\$8,000.00	0%	
Miscellaneous: Dues and Subscriptions	\$140.00	\$255.25	\$260.00	\$19.25	\$25.10	\$300.00	15%	Vehicle Plates
Sales and Use	\$20.00	\$140.00	\$150.00	\$37.87	\$49.38	\$150.00	0%	
Capital Outlay: Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	25 CIP \$60k Brush Rig
Capital Outlay: Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,000.00	100%	CIP - Genesis Push/Pull Ram - Public Safety/25:Combi Tool/2 Radios

	2023 Budget (As Revised 8-3-23)	2023 Actual	2024 Final Budget	2024 Spent to Date (9.11.2024)	Estimated 2024 Year End (X1.304%)	2025 Preliminary Budget	Percent Change from 2024	
100: General Fund								
Debt Service: Other Long-Term Obligation Principal	\$66,750.00	\$66,742.38	\$67,378.79	\$67,378.79	\$87,861.94	\$69,873.76	4%	Union wage increase
Debt Service: Other Long-Term Obligation Interest	\$28,770.00	\$28,766.61	\$28,130.20	\$28,130.20	\$36,681.78	\$25,635.23	-9%	Engines #1 and #2 and SCBAs Leases
Refunds and Reimbursements	\$0.00	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Fire Training								
Firemens pay	\$4,300.00	\$3,766.65	\$4,500.00	\$0.00	\$0.00	\$4,500.00	0%	
Employer Contributions for Retirement: FICA Contributions	\$270.00	\$234.69	\$300.00	\$0.00	\$0.00	\$280.00	-7%	
Employer Paid Insurance: Medicare	\$65.00	\$54.90	\$70.00	\$0.00	\$0.00	\$70.00	0%	
Worker's Compensation: Insurance Premiums	\$325.00	\$290.43	\$325.00	\$0.00	\$0.00	\$325.00	0%	
Employee Paid: Federal Income Tax	\$25.00	\$10.02	\$25.00	\$0.00	\$0.00	\$15.00	-40%	
Employee Paid: State Income Tax	\$15.00	\$8.23	\$18.00	\$0.00	\$0.00	\$10.00	-44%	
Professional Services: Instructors' Fees	\$6,000.00	\$4,550.00	\$7,500.00	\$4,356.75	\$5,681.20	\$7,500.00	0%	
Transportation: Travel Expense	\$100.00	\$0.00	\$600.00	\$78.99	\$103.00	\$600.00	0%	
Fire Stations and Buildings								
Wages and Salaries: Full-time Employees-Regular	\$1,400.00	\$2,078.50	\$2,000.00	\$1,939.16	\$2,528.66	\$2,700.00	35%	
Wages and Salaries: Part-time Employees	\$0.00	\$14.88	\$0.00	\$33.72	\$43.97	\$40.00	100%	
Employer Contributions for Retirement: PERA Contributions	\$125.00	\$190.35	\$150.00	\$174.93	\$228.11	\$250.00	67%	
Employer Contributions for Retirement: FICA Contributions	\$100.00	\$144.76	\$140.00	\$139.44	\$181.83	\$190.00	36%	
Employer Paid Insurance: Medicare	\$25.00	\$33.88	\$30.00	\$32.62	\$42.54	\$55.00	83%	
Worker's Compensation: Insurance Premiums	\$95.00	\$138.02	\$170.00	\$0.00	\$0.00	\$170.00	0%	
Employee Paid: Federal Income Tax	\$100.00	\$128.77	\$140.00	\$151.55	\$197.62	\$210.00	50%	
Employee Paid: State Income Tax	\$65.00	\$100.20	\$90.00	\$99.16	\$129.30	\$140.00	56%	
Operating Supplies: Cleaning Supplies	\$225.00	\$220.59	\$250.00	\$292.29	\$381.15	\$300.00	20%	
Repair and Maintenance Supplies	\$1,000.00	\$1,171.95	\$1,200.00	\$2,539.69	\$3,311.76	\$2,600.00	117%	24:Garage Door Openers,Floor Grates
Small Tools and Minor Equipment	\$1,500.00	\$200.00	\$1,500.00	\$629.10	\$820.35	\$1,500.00	0%	
Insurance: Property	\$2,200.00	\$3,678.00	\$4,000.00	\$3,873.00	\$5,050.39	\$4,000.00	0%	
Utility Services: Electric Utilities	\$1,350.00	\$1,521.63	\$1,600.00	\$951.83	\$1,241.19	\$1,525.00	-5%	
Utility Services: Gas Utilities	\$3,400.00	\$2,248.60	\$2,200.00	\$2,149.86	\$2,803.42	\$2,925.00	33%	23 \$1.949/24 \$1.399
Repairs and Maintenance - Contractual (404)	\$2,000.00	\$509.00	\$2,000.00	\$435.00	\$567.24	\$2,000.00	0%	
Rentals: Towels/Rugs	\$630.00	\$615.26	\$625.00	\$455.22	\$593.61	\$625.00	0%	
Property Tax	\$25.00	\$25.00	\$25.00	\$25.00	\$32.60	\$25.00	0%	
Capital Outlay: Other Equipment	\$0.00	\$0.00	\$4,350.00	\$0.00	\$0.00	\$0.00	-100%	24:\$5650 from savings for Generator&Install/25 CIP generator \$10k savings
FIRE TOTAL	\$226,646.00	\$191,732.98	\$253,312.99	\$185,199.33	\$241,499.93	\$289,458.99	14%	
Building Inspections								
Building Inspections Administration								
Professional Services: Legal Fees	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0%	
Professional Services: Inspections	\$3,000.00	\$1,087.50	\$2,000.00	\$1,950.00	\$2,542.80	\$2,500.00	25%	
Rental Inspections								
Professional Services: Inspections	\$2,200.00	\$1,712.50	\$2,200.00	\$2,700.00	\$3,520.80	\$3,000.00	36%	Sadusky - Rental inspns
Emergency Management Expenditures								
Wages and Salaries: Full-time Employees-Regular	\$30.00	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00	-100%	
Wages and Salaries: Part-time Employees	\$480.00	\$480.00	\$480.00	\$354.34	\$462.06	\$480.00	0%	
Employer Contributions for Retirement: PERA Contributions	\$3.00	\$0.00	\$3.00	\$9.00	\$11.74	\$45.00	1400%	
Employer Contributions for Retirement: FICA Contributions	\$32.00	\$29.76	\$32.00	\$19.84	\$25.87	\$27.00	-16%	
Employer Paid Insurance: Medicare	\$8.00	\$6.96	\$8.00	\$4.64	\$6.05	\$7.00	-13%	
Worker's Compensation: Insurance Premiums	\$35.00	\$34.48	\$40.00	\$0.00	\$0.00	\$40.00	0%	
Employee Paid: Federal Income Tax	\$4.00	\$0.00	\$4.00	\$0.00	\$0.00	\$4.00	0%	
Employee Paid: State Income Tax	\$2.00	\$0.00	\$2.00	\$0.00	\$0.00	\$2.00	0%	
Small Tools and Minor Equipment	\$550.00	\$0.00	\$550.00	\$0.00	\$0.00	\$550.00	0%	Tornado Siren Batteries \$550

	2023 Budget (As Revised 8-3-23)	2023 Actual	2024 Final Budget	2024 Spent to Date (9.11.2024)	Estimated 2024 Year End (X1.304%)	2025 Preliminary Budget	Percent Change from 2024	
100: General Fund								Union wage increase
Traffic Engineering Expenditures								
Repair and Maintenance Supplies: Sign Repair Materials	\$3,800.00	\$2,950.86	\$4,200.00	\$1,477.25	\$1,926.33	\$5,000.00	19%	\$1200 New City Welcome Sign
Repairs and Maintenance - Contractual (404)	\$750.00	\$3,112.28	\$0.00	\$0.00	\$0.00	\$3,200.00	100%	Striping City Hall
Capital Outlay: Other Equipment	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$3,200.00	-79%	CIP-Elec.SpeedSign
BLDG INSPECTIONS, CIVIL DEFENSE & TRAFFIC TOTAL	\$11,394.00	\$9,414.34	\$25,049.00	\$6,515.07	\$8,495.65	\$18,555.00	-26%	
Other Protection - 1st Response - Approved by Chief LeBlanc								
1st Resp. pay	\$16,000.00	\$18,517.45	\$19,000.00	\$0.00	\$0.00	\$27,500.00	45%	4 Addl members
Employer Contributions for Retirement: FICA Contributions	\$1,025.00	\$1,233.17	\$1,240.00	\$0.00	\$0.00	\$1,850.00	49%	
Employer Paid Insurance: Medicare	\$240.00	\$288.42	\$285.00	\$0.00	\$0.00	\$440.00	54%	
Worker's Compensation: Insurance Premiums	\$850.00	\$1,179.30	\$1,200.00	\$0.00	\$0.00	\$1,300.00	8%	
Employee Paid: Federal Income Tax	\$355.00	\$70.18	\$420.00	\$0.00	\$0.00	\$110.00	-74%	
Employee Paid: State Income Tax	\$260.00	\$172.32	\$200.00	\$0.00	\$0.00	\$250.00	25%	
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$500.00	\$500.00	\$500.00	\$132.81	\$173.18	\$500.00	0%	
Operating Supplies: Motor Fuels	\$300.00	\$75.90	\$300.00	\$39.86	\$51.98	\$300.00	0%	Increase for higher price/gal
Operating Supplies: Uniforms	\$1,500.00	\$637.00	\$1,500.00	\$1,369.37	\$1,785.66	\$1,500.00	0%	
Operating Supplies: 1st Resp. Supplies	\$2,000.00	\$570.81	\$2,000.00	\$1,172.81	\$1,529.34	\$2,000.00	0%	
Small Tools and Minor Equipment	\$13,750.00	\$60.00	\$1,150.00	\$0.00	\$0.00	\$6,150.00	435%	CIP-1 Radio+ \$1150
Professional Services: Legal Fees	\$100.00	\$949.00	\$1,000.00	\$247.00	\$322.09	\$1,000.00	0%	
Professional Services: Personnel Testing and Recruitment	\$350.00	\$220.00	\$350.00	\$374.00	\$487.70	\$400.00	14%	
Professional Services: Instructors' Fees	\$3,000.00	\$2,200.00	\$3,000.00	\$970.00	\$1,264.88	\$3,000.00	0%	Training/Refreshers/New members
Professional Services: Administrative (Grant Writing)	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0%	
Communications: Postage	\$0.00	\$17.12	\$15.00	\$8.56	\$11.16	\$15.00	0%	
Communications: Messenger Service	\$135.00	\$135.00	\$135.00	\$6.21	\$8.10	\$150.00	11%	Active911
Transportation: Travel Expense	\$300.00	\$0.00	\$500.00	\$191.91	\$250.25	\$500.00	0%	
Insurance: Auto	\$300.00	\$289.00	\$300.00	\$311.00	\$405.54	\$335.00	12%	
Repairs and Maintenance - Contractual (404)	\$1,000.00	\$868.93	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	
Miscellaneous: Dues and Subscriptions	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00	-100%	
Sales and Use	\$5.00	\$0.00	\$5.00	\$4.13	\$5.39	\$5.00	0%	
Refunds and Reimbursements	\$250.00	\$0.00	\$0.00	\$38.66	\$50.41	\$0.00	100%	
Capital Outlay: Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	100%	25 CIP Radio
1ST RESPONSE TOTAL	\$42,795.00	\$27,983.60	\$34,675.00	\$4,866.32	\$6,345.68	\$54,805.00	58%	CIP-1st Resp. Vehicle, pager, AED from savings
PUBLIC WORKS								
Highways, Streets and Roadways - per Maint. Sup. Foster								
Maintenance Shop								
Wages and Salaries: Full-time Employees-Regular	\$35,000.00	\$43,652.01	\$45,000.00	\$31,621.69	\$41,234.68	\$46,000.00	2%	
Wages and Salaries: Part-time Employees	\$2,700.00	\$792.05	\$2,000.00	\$1,117.68	\$1,457.45	\$2,000.00	0%	2 seasonal 4 days/week/\$18/hr
Employer Contributions for Retirement: PERA Contributions	\$2,450.00	\$3,153.29	\$3,400.00	\$2,041.63	\$2,662.29	\$3,320.00	-2%	
Employer Contributions for Retirement: FICA Contributions	\$2,075.00	\$2,490.77	\$3,060.00	\$1,724.61	\$2,248.89	\$2,690.00	-12%	
Employer Paid Insurance: Health	\$26,000.00	\$26,885.00	\$28,140.00	\$20,950.00	\$27,318.80	\$29,000.00	3%	
Employer Paid Insurance: Life	\$145.00	\$119.00	\$145.00	\$119.00	\$155.18	\$145.00	0%	
Employer Paid Insurance: Medicare	\$490.00	\$582.49	\$710.00	\$403.40	\$526.03	\$625.00	-12%	
Unemployment Compensation: Benefit Payments	\$9,000.00	\$3,331.00	\$8,000.00	\$99.00	\$129.10	\$8,000.00	0%	
Worker's Compensation: Insurance Premiums	\$2,600.00	\$3,121.14	\$3,300.00	\$0.00	\$0.00	\$3,300.00	0%	
Worker's Compensation: Benefit Payments	\$500.00	\$1,000.00	\$500.00	\$0.00	\$0.00	\$500.00	0%	
Employee Paid: Federal Income Tax	\$1,960.00	\$2,125.55	\$2,450.00	\$1,600.99	\$2,087.69	\$2,310.00	-6%	
Employee Paid: State Income Tax	\$1,435.00	\$1,686.98	\$1,800.00	\$1,115.73	\$1,454.91	\$1,825.00	1%	
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$100.00	\$62.10	\$100.00	\$303.93	\$396.32	\$350.00	250%	
Operating Supplies	\$150.00	\$298.41	\$325.00	\$743.07	\$968.96	\$1,000.00	208%	Consolidated

	2023 Budget (As Revised 8- 3-23)	2023 Actual	2024 Final Budget	2024 Spent to Date (9.11.2024)	Estimated 2024 Year End (X1.304%)	2025 Preliminary Budget	Percent Change from 2024	
100: General Fund								
Operating Supplies: Motor Fuels	\$500.00	\$129.96	\$250.00	\$82.99	\$108.22	\$250.00	0%	Union wage increase
Operating Supplies (Shop Materials)	\$4,000.00	\$2,833.44	\$4,000.00	\$2,029.41	\$2,646.35	\$4,000.00	0%	Higher price/gallon
Operating Supplies: Uniforms	\$1,100.00	\$368.00	\$1,100.00	\$390.00	\$508.56	\$1,100.00	0%	\$300/employee + \$500 for Emily jackets/t-shirts
Repair and Maintenance Supplies	\$2,000.00	\$1,174.21	\$2,000.00	\$268.28	\$349.84	\$2,000.00	0%	
Small Tools and Minor Equipment	\$4,500.00	\$5,054.69	\$3,000.00	\$1,815.67	\$2,367.63	\$3,000.00	0%	
Professional Services: Legal Fees	\$2,000.00	\$52.00	\$500.00	\$0.00	\$0.00	\$500.00	0%	
Professional Services: Personnel Testing and Recruitment	\$600.00	\$455.00	\$600.00	\$378.50	\$493.56	\$600.00	0%	
Professional Services: Instructors' Fees	\$200.00	\$100.00	\$200.00	\$130.00	\$169.52	\$200.00	0%	
Professional Services: EDP, Software and Design	\$0.00	\$32.20	\$35.00	\$0.00	\$0.00	\$35.00	0%	
Communications: Telephone	\$3,250.00	\$2,548.68	\$2,600.00	\$1,786.99	\$2,330.23	\$2,600.00	0%	
Advertising: Employment	\$250.00	\$162.95	\$250.00	\$443.34	\$578.12	\$500.00	100%	
Printing and Binding: General Notices and Public Information	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Insurance: General Liability	\$980.00	\$539.20	\$600.00	\$535.00	\$697.64	\$575.00	-4%	
Insurance: Property	\$3,200.00	\$3,592.00	\$3,700.00	\$3,780.00	\$4,929.12	\$4,000.00	8%	
Utility Services: Electric Utilities	\$2,500.00	\$2,502.43	\$2,600.00	\$1,781.44	\$2,323.00	\$2,550.00	-2%	
Utility Services: Gas Utilities	\$8,500.00	\$6,489.57	\$5,000.00	\$3,810.44	\$4,968.81	\$5,200.00	4%	23 \$1.949/24 \$1.399
Repairs and Maintenance - Contractual (404)	\$2,500.00	\$668.00	\$2,500.00	\$85.00	\$110.84	\$2,500.00	0%	
Rentals: Machinery and Equipment	\$425.00	\$434.70	\$460.00	\$320.99	\$418.57	\$440.00	-4%	Water Dispenser
Property Tax	\$50.00	\$50.00	\$50.00	\$50.00	\$65.20	\$50.00	0%	
Capital Outlay: Buildings and Structures	\$17,500.00	\$19,500.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Capital Outlay: Other Equipment	\$0.00	\$0.00	\$0.00	\$6,380.09	\$8,319.64	\$26,000.00	100%	25 CIP Plasma Cutter \$3k/Sourcwell \$20k Mower/\$3k Tire Changer
MAINTENANCE SHOP TOTAL	\$138,760.00	\$135,986.82	\$128,375.00	\$85,908.87	\$112,025.17	\$157,165.00	22%	
Paved Streets								
Wages and Salaries: Full-time Employees-Regular	\$40,500.00	\$40,456.11	\$45,000.00	\$27,256.69	\$35,542.72	\$45,000.00	0%	
Wages and Salaries: Part-time Employees	\$9,600.00	\$7,341.33	\$10,000.00	\$2,706.23	\$3,528.92	\$10,000.00	0%	2 seasonal 4 days/week/\$18/hr
Employer Contributions for Retirement: PERA Contributions	\$3,725.00	\$3,858.65	\$4,460.00	\$2,267.64	\$2,957.00	\$4,275.00	-4%	
Employer Contributions for Retirement: FICA Contributions	\$3,460.00	\$3,278.82	\$3,575.00	\$2,046.29	\$2,668.36	\$3,795.00	6%	
Employer Paid Insurance: Medicare	\$805.00	\$766.80	\$825.00	\$478.58	\$624.07	\$880.00	7%	
Worker's Compensation: Insurance Premiums	\$3,200.00	\$3,524.14	\$3,600.00	\$0.00	\$0.00	\$3,600.00	0%	
Employee Paid: Federal Income Tax	\$3,110.00	\$2,819.71	\$3,300.00	\$1,975.09	\$2,575.52	\$3,245.00	-2%	
Employee Paid: State Income Tax	\$2,405.00	\$2,176.88	\$2,750.00	\$1,301.23	\$1,696.80	\$2,530.00	-8%	
Repair and Maintenance Supplies: Street Maintenance Materie	\$6,000.00	\$1,824.87	\$8,000.00	\$1,021.75	\$1,332.36	\$8,000.00	0%	24:Crack Sealing
Repair and Maintenance Supplies: Landscaping Materials	\$50.00	\$0.00	\$600.00	\$0.00	\$0.00	\$600.00	0%	
Small Tools and Minor Equipment	\$1,000.00	\$570.00	\$1,000.00	\$756.38	\$986.32	\$1,000.00	0%	
Professional Services: Engineering Fees	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$20,000.00	100%	Engineering for 25 Rd Project
Professional Services: Legal Fees	\$3,000.00	\$616.00	\$1,000.00	\$884.00	\$1,152.74	\$1,500.00	50%	
Transportation: Travel Expense	\$135.00	\$168.34	\$135.00	\$0.00	\$0.00	\$170.00	26%	
Printing and Binding: Legal Notices Publishing	\$120.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	0%	
Printing and Binding: General Notices and Public Information	\$350.00	\$0.00	\$350.00	\$0.00	\$0.00	\$350.00	0%	
Repairs and Maintenance - Contractual (404)	\$0.00	\$0.00	\$0.00	\$1,300.00	\$1,695.20	\$0.00	100%	Tree Service
Rentals: Machinery and Equipment	\$2,000.00	\$1,442.00	\$2,000.00	\$1,442.00	\$1,880.37	\$2,000.00	0%	Rental of Street Sweeper
Property Tax	\$15.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Capital Outlay - CIP Street Improvements	\$0.00	\$0.00	\$65,689.88	\$0.00	\$0.00	\$85,704.25	30%	25:\$252k est rd improv proj w/CWC/+\$15,004.25
Unpaved Streets								
Repair and Maintenance Supplies: Street Maintenance Materie	\$200.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0%	Mine Tailings
Printing and Binding: Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$40.60	\$52.94	\$0.00	100%	24:Cartway Vacation
Repairs and Maintenance - Contractual (404)	\$50,250.00	\$44,316.00	\$15,750.00	\$13,251.25	\$17,279.63	\$15,750.00	0%	23:\$33k Class5,Magnesium Chloride,50 Lakes/ 24:\$15k Magnesium Chloride, 50 Lakes - Buchite Rd \$750
Ice and Snow Removal								

	2023 Budget (As Revised 8-3-23)	2023 Actual	2024 Final Budget	2024 Spent to Date (9.11.2024)	Estimated 2024 Year End (X1.304%)	2025 Preliminary Budget	Percent Change from 2024	
100: General Fund								
Repair and Maintenance Supplies: Street Maintenance Materials	\$4,500.00	\$1,840.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	Union wage increase
PAVED ST., UNPAVED, SNOW TOTAL	\$134,425.00	\$114,999.65	\$183,634.88	\$56,727.73	\$73,972.96	\$210,299.25	15%	Salt Sand
Road and Bridge Equipment								
Operating Supplies: Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$4.82	\$6.29	\$20.00	100%	
Operating Supplies: Motor Fuels	\$16,000.00	\$13,989.88	\$16,000.00	\$8,855.22	\$11,547.21	\$16,000.00	0%	
Operating Supplies (Lubricants and Additives)	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	Moved to Repair & Maint Supp
Repair and Maintenance Supplies	\$11,500.00	\$6,979.77	\$12,000.00	\$3,212.42	\$4,189.00	\$12,000.00	0%	
Repair and Maintenance Supplies: Tires	\$3,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0%	
Small Tools and Minor Equipment	\$1,000.00	\$3,671.33	\$4,000.00	\$489.66	\$638.52	\$4,000.00	0%	
Prof. Serv. - Inspections	\$300.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	0%	
Insurance: Property	\$0.00	\$651.00	\$725.00	\$684.50	\$892.59	\$725.00	0%	
Insurance: Automotive	\$1,550.00	\$2,083.00	\$2,100.00	\$1,992.00	\$2,597.57	\$2,100.00	0%	
Repairs and Maintenance - Contractual (404)	\$10,000.00	\$8,130.80	\$10,000.00	\$990.00	\$1,290.96	\$10,000.00	0%	
Miscellaneous: Dues and Subscriptions	\$200.00	\$71.50	\$100.00	\$181.75	\$237.00	\$200.00	100%	Vehicle Plates
Capital Outlay: Motor Vehicles (Backhoe Tractor/Grader)	\$117,320.21	\$100,240.66	\$174,069.11	\$140,000.00	\$182,560.00	\$50,000.00	-71%	CIP - Save-Grader/24:Purchase Backhoe Tractor/\$40,000MaintTruckfromSavings
Bridges, Viaducts and Grade Separations								
Repair and Maintenance Supplies	\$50.00	\$1,183.90	\$50.00	\$0.00	\$0.00	\$50.00	0%	
Repair and Maintenance Supplies: Sign Repair Materials	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	0%	
Professional Services: Engineering Fees	\$0.00	\$7,165.62	\$60,000.00	\$5,999.28	\$7,823.06	\$0.00	-100%	Engineering fees for Roosevelt Bridge Replacement
Repairs and Maintenance - Contractual (404)	\$20,000.00	\$11,383.80	\$6,000.00	\$0.00	\$0.00	\$0.00	-100%	23: Emily Dam Leak Repair/24:Roosevelt Wingwalls
Cap. Out: Investment	\$0.00	\$0.00	\$29,000.00	\$0.00	\$0.00	\$39,000.00	34%	CIP-RooseveltDrBridgeReplact,SShoreDrFascia,
ROAD AND BRIDGE	\$182,370.21	\$155,551.26	\$318,694.11	\$162,409.65	\$211,782.18	\$138,745.00	-56%	
Street Lighting								
Utility Services: Electric Utilities	\$3,500.00	\$3,549.50	\$3,700.00	\$2,328.00	\$3,035.71	\$3,600.00	-3%	
STREET LIGHTING	\$3,500.00	\$3,549.50	\$3,700.00	\$2,328.00	\$3,035.71	\$3,600.00	-3%	
SANITATION								
Waste (Refuse) Disposal (Dump) - per Maint. Sup. Foster								
Wages and Salaries: Full-time Employees-Regular	\$5,000.00	\$5,519.45	\$5,600.00	\$2,367.50	\$3,087.22	\$5,800.00	4%	
Wages and Salaries: Part-time Employees	\$270.00	\$115.36	\$300.00	\$199.84	\$260.59	\$300.00	0%	2 seasonal 4 days/week/\$18/hr
Employer Contributions for Retirement: PERA Contributions	\$450.00	\$508.70	\$420.00	\$189.35	\$246.91	\$535.00	27%	
Employer Contributions for Retirement: FICA Contributions	\$365.00	\$404.44	\$400.00	\$173.42	\$226.14	\$440.00	10%	
Employer Paid Insurance: Medicare	\$85.00	\$94.61	\$90.00	\$40.54	\$52.86	\$105.00	17%	
Worker's Compensation: Insurance Premiums	\$500.00	\$409.79	\$500.00	\$0.00	\$0.00	\$500.00	0%	
Employee Paid: Federal Income Tax	\$370.00	\$369.57	\$420.00	\$165.32	\$215.58	\$405.00	-4%	
Employee Paid: State Income Tax	\$255.00	\$271.91	\$300.00	\$104.81	\$136.67	\$295.00	-2%	
Operating Supplies: Motor Fuels	\$500.00	\$172.23	\$500.00	\$0.00	\$0.00	\$500.00	0%	
Operating Supplies: Shop Materials	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	0%	
Repair and Maintenance Supplies: Equipment Parts	\$100.00	\$130.19	\$150.00	\$321.35	\$419.04	\$150.00	0%	24:\$221 Dump Gate
Small Tools and Minor Equipment	\$0.00	\$182.83	\$200.00	\$0.00	\$0.00	\$200.00	0%	
Prof. Serv: Laboratory	\$75.00	\$78.90	\$80.00	\$0.00	\$0.00	\$80.00	0%	Compost Testing
Communications: Postage	\$15.00	\$10.75	\$15.00	\$0.00	\$0.00	\$15.00	0%	Postage for Compost Testing
Insurance: Worker's Comp	\$0.00	\$0.00	\$50.00	\$0.00	\$0.00	\$50.00	0%	
Utility Services: Refuse Disposal	\$8,700.00	\$7,400.36	\$4,400.00	\$3,214.44	\$4,191.63	\$8,500.00	93%	2023 Clean Up Day \$4200/25:Clean Up Day
Miscellaneous: Dues and Subscriptions	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
SANITATION TOTAL	\$16,785.00	\$15,919.09	\$13,525.00	\$6,776.57	\$8,836.65	\$17,975.00	33%	
CULTURE AND RECREATION								
Historical Society								
Miscellaneous: Donations to Civic Organizations (Bands, etc.)	\$100.00	\$100.00	\$100.00	\$100.00	\$130.40	\$100.00	0%	

	2023 Budget (As Revised 8-3-23)	2023 Actual	2024 Final Budget	2024 Spent to Date (9.11.2024)	Estimated 2024 Year End (X1.304%)	2025 Preliminary Budget	Percent Change from 2024	
100: General Fund								Union wage increase
Historic Celebration 125 Years	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	100%	
Recreation - Library - Approved by Library Board								
Wages and Salaries: Part-time Employees	\$3,000.00	\$2,660.87	\$3,000.00	\$2,050.87	\$2,674.33	\$3,000.00	0%	
Employer Contributions for Retirement: FICA Contributions	\$190.00	\$164.30	\$195.00	\$124.00	\$161.70	\$190.00	-3%	
Employer Paid Insurance: Medicare	\$45.00	\$38.48	\$45.00	\$29.04	\$37.87	\$45.00	0%	
Worker's Compensation: Insurance Premiums	\$115.00	\$185.32	\$200.00	\$0.00	\$0.00	\$200.00	0%	
Employee Paid: Federal Income Tax	\$0.00	\$200.00	\$215.00	\$160.00	\$208.64	\$230.00	7%	
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$450.00	\$147.53	\$450.00	\$144.98	\$189.05	\$450.00	0%	
Repair and Maintenance Supplies	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	0%	
Small Tools and Minor Equipment	\$1,150.00	\$0.00	\$1,150.00	\$0.00	\$0.00	\$1,650.00	43%	25:\$500 Security Camera
Professional Services: Legal Fees	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	0%	
Printing and Binding: General Notices and Public Information	\$200.00	\$44.00	\$200.00	\$71.60	\$93.37	\$200.00	0%	
Miscellaneous: Dues and Subscriptions	\$0.00	\$52.00	\$60.00	\$0.00	\$0.00	\$60.00	0%	
Sales and Use	\$25.00	\$0.00	\$25.00	\$0.00	\$0.00	\$25.00	0%	
CULTURE AND RECREATION TOTAL	\$5,775.00	\$3,592.50	\$6,140.00	\$2,680.49	\$3,495.36	\$56,650.00	823%	
Park Areas - Approved by Park Commission								
Wages and Salaries: Full-time Employees-Regular	\$4,100.00	\$3,840.94	\$4,200.00	\$3,569.58	\$4,654.73	\$4,800.00	14%	
Wages and Salaries: Part-time Employees	\$6,400.00	\$5,125.19	\$7,020.00	\$4,603.46	\$6,002.91	\$7,020.00	0%	2 seasonal 4 days/week/\$18/hr
Park Commission Pay	\$1,000.00	\$245.00	\$1,000.00	\$341.96	\$445.92	\$875.00	-13%	
Employer Contributions for Retirement: PERA Contributions	\$340.00	\$345.60	\$320.00	\$291.85	\$380.57	\$435.00	36%	
Employer Contributions for Retirement: FICA Contributions	\$785.00	\$617.24	\$800.00	\$536.14	\$699.13	\$850.00	6%	
Employer Paid Insurance: Medicare	\$185.00	\$144.32	\$185.00	\$125.40	\$163.52	\$205.00	11%	
Worker's Compensation: Insurance Premiums	\$550.00	\$661.15	\$700.00	\$0.00	\$0.00	\$700.00	0%	
Employee Paid: Federal Income Tax	\$600.00	\$376.31	\$635.00	\$427.17	\$557.03	\$520.00	-18%	
Employee Paid: State Income Tax	\$520.00	\$335.98	\$550.00	\$259.33	\$338.17	\$460.00	-16%	
Operating Supplies: Cleaning Supplies	\$0.00	\$29.74	\$50.00	\$15.99	\$20.85	\$50.00	0%	
Operating Supplies: Motor Fuels	\$500.00	\$172.26	\$500.00	\$0.00	\$0.00	\$500.00	0%	
Operating Supplies: Shop Materials	\$50.00	\$21.29	\$50.00	\$14.89	\$19.42	\$50.00	0%	
Operating Supplies (Chemicals and Chemical Products)	\$250.00	\$48.33	\$700.00	\$27.80	\$36.25	\$350.00	-50%	Remainder in Cemetery
Repair and Maintenance Supplies	\$1,000.00	\$1,009.40	\$1,100.00	\$1,534.90	\$2,001.51	\$2,000.00	82%	
Repair and Maintenance Supplies: Landscaping Materials	\$2,000.00	\$306.27	\$2,000.00	\$259.01	\$337.75	\$2,000.00	0%	
Small Tools and Minor Equipment	\$800.00	\$283.69	\$800.00	\$523.31	\$682.40	\$800.00	0%	
Professional Services: Legal Fees	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	0%	
Professional Services: Grant Writing	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0%	
Insurance: Property	\$1,330.00	\$1,725.00	\$1,900.00	\$1,805.00	\$2,353.72	\$1,900.00	0%	
Utility Services: Electric Utilities	\$560.00	\$626.25	\$640.00	\$504.03	\$657.26	\$675.00	5%	
Repairs and Maintenance - Contractual: Improvements Other 1	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Repairs and Maintenance - Contractual (404)	\$0.00	\$7,315.42	\$500.00	\$178.50	\$232.76	\$500.00	0%	
Rentals: Other Equipment	\$2,200.00	\$2,158.00	\$2,300.00	\$0.00	\$0.00	\$2,340.00	2%	Portable toilets 6 mos \$130/mo
Rentals: Machinery and Equipment	\$0.00	\$0.00	\$0.00	\$590.56	\$770.09	\$700.00	100%	Stump grinder
Capital Outlay: Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Capital Outlay: Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	100%	24:Dugouts roof repair \$5,000 Savings/25:Phase 2+savings
PARKS TOTAL	\$24,370.00	\$25,387.38	\$26,650.00	\$15,608.88	\$20,353.98	\$48,430.00	82%	
CONSERVATION OF NATURAL RESOURCES								
Water Resources								
Professional Services: Administrative	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,304.00	\$1,000.00	0%	Wetland Cons'n Act - CWC annual flat fee
Emily Waters								
Professional Services: Legal Fees	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	0%	

	2023 Budget (As Revised 8-3-23)	2023 Actual	2024 Final Budget	2024 Spent to Date (9.11.2024)	Estimated 2024 Year End (X1.304%)	2025 Preliminary Budget	Percent Change from 2024	
100: General Fund								
Misc: Lakes/Rivers Prot.	\$14,500.00	\$11,256.00	\$17,215.00	\$0.00	\$0.00	\$29,750.00	73%	Union wage increase
EMILY WATERS TOTAL	\$15,750.00	\$12,256.00	\$18,465.00	\$1,000.00	\$1,304.00	\$31,000.00	68%	* \$2,715 remaining in 2023- Added to \$14,500
<u>ECONOMIC DEVELOPMENT AND ASSISTANCE</u>								
Wages and Salaries: Full-time Employees-Regular	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	0%	
EDA Commission Pay	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0%	
Employer Contributions for Retirement: PERA Contributions	\$20.00	\$0.00	\$15.00	\$0.00	\$0.00	\$15.00	0%	
Employer Contributions for Retirement: FICA Contributions	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	\$50.00	0%	
Employer Paid Insurance: Medicare	\$12.00	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00	0%	
Worker's Compensation: Insurance Premiums	\$20.00	\$0.00	\$20.00	\$0.00	\$0.00	\$20.00	0%	
Employee Paid: Federal Income Tax	\$13.00	\$0.00	\$13.00	\$0.00	\$0.00	\$13.00	0%	
Employee Paid: State Income Tax	\$14.00	\$0.00	\$14.00	\$0.00	\$0.00	\$14.00	0%	
Miscellaneous: Donations to Civic Organizations (Bands, etc.)	\$450.00	\$450.00	\$450.00	\$0.00	\$0.00	\$450.00	0%	Initiative Foundation request
EDA TOTAL	\$1,279.00	\$450.00	\$1,274.00	\$0.00	\$0.00	\$1,274.00	0%	
<u>MISCELLANEOUS EXPENDITURES</u>								
Food Shelf								
Miscellaneous: Donations to Civic Organizations (Bands, etc.)	\$250.00	\$250.00	\$250.00	\$250.00	\$326.00	\$250.00	0%	
FOOD SHELF	\$250.00	\$250.00	\$250.00	\$250.00	\$326.00	\$250.00	0%	
Cemetery -per Maint. Sup. Foster								
Wages and Salaries: Full-time Employees-Regular	\$7,600.00	\$4,531.06	\$6,500.00	\$3,473.89	\$4,529.95	\$6,500.00	0%	
Wages and Salaries: Part-time Employees	\$4,800.00	\$2,217.04	\$5,250.00	\$3,259.41	\$4,250.27	\$5,250.00	0%	2 seasonal 4 days/week/\$18/hr
Employer Contributions for Retirement: PERA Contributions	\$730.00	\$492.96	\$500.00	\$279.31	\$364.22	\$710.00	42%	
Employer Contributions for Retirement: FICA Contributions	\$860.00	\$456.92	\$780.00	\$423.26	\$551.93	\$800.00	3%	
Employer Paid Insurance: Medicare	\$200.00	\$106.88	\$180.00	\$98.98	\$129.07	\$190.00	6%	
Worker's Compensation: Insurance Premiums	\$550.00	\$506.30	\$550.00	\$0.00	\$0.00	\$550.00	0%	
Employee Paid: Federal Income Tax	\$770.00	\$363.41	\$780.00	\$359.76	\$469.13	\$635.00	-19%	
Employee Paid: State Income Tax	\$595.00	\$284.16	\$580.00	\$218.71	\$285.20	\$500.00	-14%	
Operating Supplies: Motor Fuels	\$500.00	\$187.64	\$500.00	\$0.00	\$0.00	\$500.00	0%	
Operating Supplies: Chemicals and Chemical Products	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	Moved to Repair & Maint Supp
Repair and Maintenance Supplies	\$600.00	\$1,535.22	\$1,600.00	\$1,436.09	\$1,872.66	\$1,900.00	19%	
Repair and Maintenance Supplies: Landscaping Materials	\$550.00	\$698.00	\$1,000.00	\$173.58	\$226.35	\$1,000.00	0%	
Small Tools and Minor Equipment	\$100.00	\$310.47	\$350.00	\$323.33	\$421.62	\$350.00	0%	
Professional Services: EDP, Software and Design	\$295.00	\$295.00	\$295.00	\$295.00	\$384.68	\$295.00	0%	Annual program support
Communications: Postage	\$0.00	\$3.18	\$0.00	\$12.81	\$16.70	\$20.00	100%	
Insurance: Property	\$200.00	\$182.00	\$210.00	\$190.00	\$247.76	\$210.00	0%	
Utility Services: Electric Utilities	\$415.00	\$436.84	\$450.00	\$322.91	\$421.07	\$440.00	-2%	1 meter
Repairs and Maintenance - Contractual: Improvements Other 1	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Repairs and Maintenance - Contractual (404)	\$0.00	\$217.42	\$300.00	\$178.50	\$232.76	\$300.00	0%	Stump grinding
Rentals: Machinery and Equipment	\$0.00	\$0.00	\$0.00	\$252.33	\$329.04	\$0.00	100%	
Miscellaneous: Dues and Subscriptions	\$75.00	\$75.00	\$75.00	\$75.00	\$97.80	\$75.00	0%	
Capital Outlay: Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	CIP - Benches/Flagpoles/Markers New Cemetery - Use Savings
CEMETERY	\$19,290.00	\$12,899.50	\$19,900.00	\$11,372.87	\$14,830.22	\$20,225.00	2%	
Unrealized Investment Loss								
Investments Purchased	\$6,500.00	\$1,410.45	\$6,000.00	\$1,050.05	\$1,369.27	\$2,000.00	-67%	
Purchase of Investments								
Professional Services: Management Fees	\$1,600.00	\$866.47	\$1,000.00	\$659.54	\$860.04	\$1,000.00	0%	Ehler's Investment Advisor
Investments Purchased	\$250,000.00	\$22,019.22	\$50,000.00	\$5,498.73	\$7,170.34	\$25,000.00	-50%	
Transfers to Governmental Fund								
Interfund Transfers	\$0.00	\$162,403.11	\$0.00	\$0.00	\$0.00	\$0.00	100%	

	2023 Budget (As Revised 8-3-23)	2023 Actual	2024 Final Budget	2024 Spent to Date (9.11.2024)	Estimated 2024 Year End (X1.304%)	2025 Preliminary Budget	Percent Change from 2024	
100: General Fund								
INVESTMENTS/TRANSFERS	\$258,100.00	\$186,699.25	\$57,000.00	\$7,208.32	\$9,399.65	\$28,000.00	-51%	Union wage increase
DISBURSEMENTS TOTAL	\$1,635,798.21	\$1,327,095.69	\$1,525,626.98	\$819,470.81	\$1,068,589.94	\$1,570,241.24	3%	
CONTINGENCIES/EMERGENCIES 10%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
ADDITIONS TO LEVY								
303 - 2012 CIP City Hall	\$64,500.00		\$46,908.75			\$45,753.75		Ehlers' Planned Levy
304 - 2014 Road Improvements	\$33,000.00		\$30,000.00			\$29,500.00		Additional \$9,228.39 from plan
602 - 2013 Refunding of Sewer Revenue	\$60,491.63		\$86,412.50			\$120,843.75		Additional \$57,924 from plan
	<u>\$157,991.63</u>		<u>\$163,321.25</u>			<u>\$196,097.50</u>		
TOTAL 2025 PRELIMINARY BUDGET	\$1,793,789.84		<u>\$1,688,948.23</u>			\$1,766,338.74	100.00%	\$0.00 under budget with 5% Levy \$1,766,338.74 Total Receipts

602: SEWER ENTERPRISE FUND	2023 Budget	2023 Actual	2024 Budget	2024 Received To Date (8.31.24)	Estimated 2024 Year End (X 1.334)	2025 Preliminary Budget	Percent Change from 2024	
RECEIPTS								
Taxes								
Current Ad Valorem Taxes	\$60,491.63	\$58,507.54	\$86,412.50	\$50,591.32	\$67,488.82	\$120,843.75	40%	Planned Levy Addition
Delinquent Ad Valorem Taxes	\$1,500.00	\$728.74	\$800.00	\$719.05	\$959.21	\$850.00	6%	
Mobile Home Tax	\$0.50	\$1.78	\$2.00	\$0.00	\$0.00	\$2.00	0%	
Fiscal Disparities	\$200.00	\$77.60	\$80.00	\$366.53	\$488.95	\$285.00	256%	Decreasing in 2023
Severed Mineral Tax	\$15.00	\$11.95	\$12.00	\$16.45	\$21.94	\$17.00	42%	
Principal on Special Assessments	\$2,860.00	\$3,477.14	\$3,750.00	\$2,124.50	\$2,834.08	\$3,200.00	-15%	
Penalties and Interest on Special Assessmer	\$350.00	\$94.02	\$225.00	\$0.00	\$0.00	\$100.00	-56%	
Licenses & Permits								
Licenses & Permits	\$0.00	\$125.00	\$125.00	\$0.00	\$0.00	\$125.00	0%	
Public Utilities	\$125.00	\$0.00	\$125.00	\$0.00	\$0.00	\$125.00	0%	
Intergovernmental Revenues								
Homestead and Agricultural Credit Aid (HAC)	\$1,550.00	\$1,582.22	\$2,250.00	\$0.00	\$0.00	\$1,600.00	-29%	
Miscellaneous Revenues								
Interest Earning	\$450.00	\$592.62	\$570.00	\$364.17	\$485.80	\$490.00	-14%	
Refunds	\$0.00	\$4.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Sewer Charges								
Rate Class I	\$79,000.00	\$77,835.52	\$81,000.00	\$55,730.89	\$74,345.01	\$82,000.00	1%	
Connection/Reconnection Fees	\$0.00	\$4,000.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	
Penalties and Forfeited Discounts	\$900.00	\$1,172.16	\$1,000.00	\$864.62	\$1,153.40	\$1,170.00	17%	
Hauled Wastewater Fees	\$450.00	\$0.00	\$450.00	\$250.00	\$333.50	\$450.00	0%	
Other Financing Sources								
Unrealized Investment Gain	\$200.00	\$155.61	\$125.00	\$62.53	\$83.42	\$125.00	0%	
Sale of Investment (Actual)	\$25,000.00	\$142.72	\$150.00	\$91.31	\$121.81	\$125.00	-17%	
Sale of Investment (Use Sewer Funds)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	(Use to balance)
RECEIPTS TOTAL	\$173,092.13	\$148,508.62	\$179,076.50	\$111,181.37	\$148,315.95	\$213,507.75	19%	

602: SEWER ENTERPRISE FUND	2023 Budget	2023 Actual	2024 Budget	2024 Spent To Date (9.11.24)	Estimated 2024 Year End (X1.304%)	2025 Preliminary Budget	Percent Change from 2024	
DISBURSEMENTS - Approved per Wastewater Operator								
Debt Service								
Debt Service: Bond Principal	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$78,240.00	\$65,000.00	8%	
Debt Service: Bond Interest	\$26,782.50	\$26,782.50	\$25,537.50	\$25,537.50	\$33,300.90	\$24,193.75	-5%	
Fiscal Agent's Fees								
Debt Service: Fiscal Agents' Fees	\$475.00	\$475.00	\$475.00	\$575.00	\$749.80	\$575.00	21%	
Other Financing Uses								
Unrealized Investment Loss - Investments Purchased	\$625.00	\$141.06	\$160.00	\$91.31	\$119.07	\$120.00	-25%	
Professional Services: Management Fees	\$0.00	\$1.66	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Purchase of Investments - Investments Purchased	\$25,379.63	\$658.90	\$700.00	\$478.15	\$623.51	\$650.00	-7%	
Purchase of Investments (Use to Balance)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100%	
Sewer Utilities - Sanitary Sewer Maintenance								
Wages and Salaries: Full-time Employees-Regular	\$2,200.00	\$1,730.40	\$2,250.00	\$2,208.96	\$2,880.48	\$3,150.00	40%	
Wages and Salaries: Part-time Employees	\$675.00	\$497.51	\$740.00	\$293.17	\$382.29	\$740.00	0%	2 seasonal 4 days/wk/\$18/hr
Employer Contributions for Retirement: PERA Contril	\$200.00	\$185.34	\$180.00	\$147.72	\$192.63	\$215.00	19%	
Employer Contributions for Retirement: FICA Contrib	\$205.00	\$151.52	\$194.00	\$177.37	\$231.29	\$280.00	44%	
Employer Paid Insurance: Medicare	\$45.00	\$35.44	\$45.00	\$41.48	\$54.09	\$67.00	49%	
Worker's Compensation: Insurance Premiums	\$190.00	\$168.01	\$190.00	\$0.00	\$0.00	\$210.00	11%	
Employee Paid: Federal Income Tax	\$200.00	\$116.53	\$150.00	\$168.95	\$220.31	\$265.00	77%	
Employee Paid: State Income Tax	\$140.00	\$98.96	\$120.00	\$83.44	\$108.81	\$130.00	8%	
Operating Supplies: Motor Fuels	\$500.00	\$172.25	\$500.00	\$0.00	\$0.00	\$500.00	0%	
Operating Supplies: Shop Materials	\$0.00	\$112.36	\$100.00	\$0.00	\$0.00	\$100.00	0%	
Repair and Maintenance Supplies: Equipment Parts	\$500.00	\$1,153.55	\$1,200.00	\$1,827.79	\$2,383.44	\$2,500.00	108%	
Repair and Maintenance Supplies: Landscaping Mate	\$500.00	\$152.42	\$500.00	\$173.59	\$226.36	\$500.00	0%	
Small Tools and Minor Equipment	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	
Prof. Serv: Laboratory	\$2,500.00	\$1,964.00	\$2,500.00	\$1,411.40	\$1,840.47	\$2,100.00	-16%	
Repair and Maintenance Contractual: Machinery and	\$0.00	\$577.41	\$1,000.00	\$178.50	\$232.76	\$1,000.00	0%	
Repair and Maintenance Contractual: Sewer	\$29,620.00	\$24,997.95	\$42,560.00	\$17,877.42	\$23,312.16	\$28,500.00	-33%	PeopleService \$26280+Hourly+\$2k
Capital Outlay: Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	100%	S.E.H. rough est \$150k - Influent Control Structure Replacement - Tent. Plan \$30k/year
Sewer Utilities - Sanitary Sewer Cleaning								
Repair and Maintenance Contractual: Sewer	\$6,000.00	\$12,183.35	\$0.00	\$0.00	\$0.00	\$13,000.00	100%	2025 1/2 Sewer line jetting/televising of lateral lines
Sewer Utilities - Sewer Lift Stations								
Small Tools and Minor Equipment	\$5,500.00	\$0.00	\$5,500.00	\$0.00	\$0.00	\$5,500.00	0%	Omni-Site Beacon
Professional Services: EDP, Software and Design	\$300.00	\$870.00	\$1,000.00	\$870.00	\$1,134.48	\$870.00	-13%	Annual OmniSite
Utility Services: Electric Utilities	\$1,210.00	\$1,323.05	\$1,350.00	\$979.08	\$1,276.72	\$1,325.00	-2%	3 meters
Repairs and Maintenance - Contractual (404)	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	
Capital Outlay: Other Equipment	\$0.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0%	25: Second 15 hp main liftstation pump
Sewer Utilities - Administration and General								
Wages and Salaries: Full-time Employees-Regular	\$2,700.00	\$3,781.39	\$3,900.00	\$2,147.81	\$2,800.74	\$3,350.00	-14%	
Employer Contributions for Retirement: PERA Contril	\$215.00	\$334.74	\$315.00	\$183.68	\$239.52	\$290.00	-8%	
Employer Contributions for Retirement: FICA Contrib	\$165.00	\$251.44	\$255.00	\$147.88	\$192.84	\$235.00	-8%	


602: SEWER ENTERPRISE FUND	2023 Budget	2023 Actual	2024 Budget	2024 Spent To Date (9.11.24)	Estimated 2024 Year End (X1.304%)	2025 Preliminary Budget	Percent Change from 2024
Employer Paid Insurance: Medicare	\$40.00	\$58.81	\$60.00	\$34.58	\$45.09	\$55.00	-8%
Worker's Compensation: Insurance Premiums	\$140.00	\$251.49	\$150.00	\$0.00	\$0.00	\$300.00	100%
Employee Paid: Federal Income Tax	\$60.00	\$69.70	\$75.00	\$58.39	\$76.14	\$92.00	23%
Employee Paid: State Income Tax	\$80.00	\$122.92	\$130.00	\$69.01	\$89.99	\$110.00	-15%
Office Supplies: Accessories (staplers, pencil sharpen	\$150.00	\$0.00	\$150.00	\$143.53	\$187.16	\$150.00	0%
Professional Services: Legal Fees	\$500.00	\$1,085.00	\$1,200.00	\$1,579.50	\$2,059.67	\$1,500.00	25%
Professional Services: EDP, Software and Design	\$840.00	\$840.00	\$900.00	\$0.00	\$0.00	\$865.00	-4%
Communications: Postage	\$400.00	\$206.41	\$400.00	\$175.16	\$228.41	\$400.00	0%
Transportation: Travel Expense	\$0.00	\$0.00	\$0.00	\$1.90	\$2.48	\$20.00	100%
Insurance: General Liability	\$350.00	\$306.00	\$350.00	\$242.00	\$315.57	\$320.00	-9%
Insurance: Property	\$575.00	\$1,084.00	\$1,125.00	\$1,140.00	\$1,486.56	\$1,200.00	7%
Utility Services: Sewer	\$125.00	\$102.65	\$110.00	\$94.55	\$123.29	\$125.00	14%
Misc: MPCA Fees	\$505.00	\$505.00	\$505.00	\$505.00	\$658.52	\$505.00	0%
DISBURSEMENTS TOTAL	\$173,092.13	\$143,548.72	\$179,076.50	\$119,643.82	\$156,015.54	\$213,507.75	19%

Annual Support

Office of the Revisor of Statutes

Office of the Revisor of Statutes

2023 Minnesota Statutes

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415.11 SECOND TO FOURTH CLASS CITIES; GOVERNING BODY SALARIES.

Subdivision 1. **Set by ordinance.** Notwithstanding the provisions of any general or special law, charter, or ordinance, the governing body of any statutory or home rule charter city of the second, third or fourth class may by ordinance fix their own salaries as members of such governing body, and the salary of the chief elected executive officer of such city, in such amount as they deem reasonable.

Subd. 2. **After next election.** No change in salary shall take effect until after the next succeeding municipal election.

Subd. 3. **Temporary reductions.** Notwithstanding subdivision 2 or a charter provision to the contrary, the governing body may enact an ordinance to take effect before the next succeeding municipal election that reduces the salaries of the members of the governing body. The ordinance shall be in effect for 12 months, unless another period of time is specified in the ordinance, after which the salary of the members reverts to the salary in effect immediately before the ordinance was enacted.

History: Ex 1967 c 42 s 1,2; 1976 c 44 s 34; 2009 c 152 s 17

Official Publication of the State of Minnesota
Revisor of Statutes

From: Smith, Chris <CSmith@lmc.org>
Sent: Monday, September 16, 2024 4:44 PM
To: Montelibano, Antonio
Cc: clerk@emily.net
Subject: RE: Emily Police Department Deactivation
Attachments: Model Agreement for Law Enforcement Services (Between City and County).docx

Antonio,

It sounds like there is no written law enforcement service contract with the county.

If that is correct, I have two questions:

1. Is the City of Emily paying a fee to the county for law enforcement services over and above what the city would automatically receive for free from the county?
2. Is the City of Emily allowing the county to use a city office in lieu of paying a service fee?

If the answer to either of these questions is “yes,” then the city is paying the county for law enforcement, even if there is no written contract. In that case, LMCIT would charge the city an additional law enforcement premium if risk is not transferred to the county.

Risk can only be transferred only through a written agreement. Attached is a sample law enforcement service agreement. To transfer risk, LMCIT would need to see the following in a contract: (1) the county has liability insurance; (2) the city has been added as an additional insured to the county’s liability insurance; and (3) the county agrees to defend and indemnify the city for claims arising from the county’s actions. If there is such an agreement in place transferring risk to the county, LMCIT would not charge the city any law enforcement premium regardless of the number of law enforcement service hours provided by the county.

Without an agreement, LMCIT would charge the city a law enforcement premium based on the number of extra hours of service the city is receiving from the county. For example, if the city is paying the county for 40 hours per week for law enforcement services (through a fee or in exchange for city office space), LMCIT would charge the city a premium equal to the liability premium for one full-time police officer.

If the answer to the above two questions is “no,” LMCIT would not charge the city any additional premium as there would be no law enforcement contract between the city and county – there would be no risk to transfer.

From the city’s perspective, the best result from a liability perspective is that there is no law enforcement contract between the city and county or if there is a law enforcement contract, the contract is written and risk has been transferred to the county. In either of those situations, the city would not need to budget for law enforcement liability coverage.

I know it gets a bit complicated. If this isn’t clear or there are any questions, please let me know.

Chris

Christopher Smith (he/him) | Risk Management Attorney
Phone: (651) 281-1269 | Mobile: (612) 298-1726
csmith@lmc.org

Minutes and Proceedings of the
City Council of the City Of Emily in the
County of Crow Wing, State of Minnesota

March 20, 2024
Special Meeting

THESE MINUTES ARE PARAPHRASED AND ARE NOT WRITTEN WORD FOR WORD.

The Emily City Council met for a Special Meeting on Wednesday, March 20, 2024 in the Council Chambers and was called to order by Mayor Tracy Jones at 1:07 p.m. Councilmembers Gerhart Hanson, Andrew Hemphill, and Gregory Koch were present. Councilmember Bryce Butcher was present for the field trip. Alex Voit, City Engineer, S.E.H., Brian Foster, Maintenance Supervisor, and Cari Johnson, City Clerk/Treasurer, were also present.

The Pledge of Allegiance was recited.

The Council reviewed the road improvement maps provided by S.E.H. with recommended treatments for each paved road. The Council discussed the possibility of repairing sections of roads in the worst conditions instead of repairing/replacing entire roads. Maintenance Supervisor Foster reported most of the roads are 1 1/2" thick so there is not enough pavement to do a mill and overlay.

Mayor Jones recessed the Special Council Meeting at 1:11 p.m. for a field trip to review multiple roads for the Feasibility Study:

- Yellow Birch Lane – the green portion on the map was overlaid in the past. Sections of the road need to be overlaid.
- East Emily Drive – the section of pavement between 40373, just beyond the culvert, up the hill to 40449 needs to be replaced. The condition of that section of pavement has deteriorated enough that it cannot be overlaid.
- South Shore Drive – there are approximately five sections of pavement that cannot be overlaid and need to be replaced. One deteriorated section is just after the "Y" with East Emily Drive.
- Shadow Point – there are three locations that need work just before the cul de sac.
- South Bay Drive (Old Highway 6) – the road is 6" to 8" thick. There is a deteriorated section after the intersection with State Highway 6 on the north side.
- Par West – there are alligator cracks at the south end just before the hammer, but there are no residences there. The Council discussed setting a priority on repairing deteriorated sections that provide access to residences.
- Wood Lake Boulevard – Foster reported five deteriorated sections.


Mayor Jones reopened the meeting at 2:31 p.m. at the Emily City Hall.

The Road Committee members, Foster, and Alex Voit will inspect the roads and mark and measure the most deteriorated sections. Quotes will then be requested for repair of those road sections. Voit reported the Feasibility Study is required to assess properties for a portion of the road improvement costs. Voit reported the City cannot assess properties when repairing small sections of roads.

COUNCILMEMBER HEMPHILL MADE THE MOTION TO ADJOURN THE MEETING. MAYOR JONES SECONDED THE MOTION. ROLL CALL VOTE – JONES, HANSON, HEMPHILL, AND KOCH VOTED AYE. THE MOTION CARRIED. The meeting ended at 2:35 p.m.

Respectfully submitted,


Cari Johnson, MCMC
City Clerk/Treasurer

Attest:

Tracy Jones
Mayor

2025 Street Improvement Project

2021 \$27,322.00 Small Cities Assistance - Streets (Remainder)
2024 \$37,510.50 Small Cities Assistance - Streets
2025 \$54,923.00 Small Cities Assistance - Streets - Estimated

2024 \$65,689.88 Budgeted - Save for 2025

\$185,445.38 Total from Savings

2025 \$27,000.00 CIP for 2 year rotating crack sealing plan
2025 \$15,000.00 CIP for Rotating Poly Sealing Plan
2025 \$25,000.00 CIP for Street Improvements

\$85,704.25 Total Budgeted 2025

\$271,149.63 Total

2025 \$20,000.00 S.E.H. design/inspection

\$251,149.63 Total for Street Improvement Project after engineering

Muni State Aid - Streets
Est. 2025

City	Distribution %	Total TAA Funds \$
Donnelly city	0.000910125	16,810
Doran city	0.000722572	13,346
Dover city	0.001230347	22,725
Dovray city	0.000590693	10,910
Dumont city	0.000674401	12,456
Dundas city	0.002039786	37,675
Dundee city	0.000630573	11,647
Dunnell city	0.000657817	12,150
Eagle Bend city	0.001063326	19,640
Eagle Lake city	0.002819216	52,071
East Gull Lake city	0.002362772	43,641
Easton city	0.000684667	12,646
Echo city	0.000727705	13,441
Eden Valley city	0.001486998	27,465
Edgerton city	0.001592028	29,405
Effie city	0.000623860	11,523
Eitzen city	0.000796804	14,717
Elba city	0.000756529	13,973
Elbow Lake city	0.001942653	35,881
Elgin city	0.001522929	28,129
Elizabeth city	0.000722177	13,339
Elkton city	0.000634521	11,720
Ellendale city	0.001162038	21,463
Ellsworth city	0.001146244	21,171
Elmdale city	0.000772323	14,265
Elmore city	0.001160459	21,434
Elrosa city	0.000737971	13,630
Ely city	0.003467557	64,046
Elysian city	0.001264304	23,352
Emily city	0.002973602	54,923
Emmons city	0.000856821	15,826
Empire	0.004624067	85,407
Erhard city	0.000655448	12,106
Erskine city	0.000948425	17,518
Evan city	0.000696512	12,865
Evansville city	0.001042399	19,253
Eveleth city	0.003076262	56,819
Excelsior	0.002281038	42,131
Eyota city	0.002279459	42,102
Fairfax city	0.001768525	32,665
Farwell city	0.000601749	11,114
Federal Dam city	0.000963035	17,787
Felton city	0.000690195	12,748
Fertile city	0.001417900	26,189
Fifty Lakes city	0.002230103	41,190
Finlayson city	0.000917627	16,949
Fisher city	0.000853662	15,767



39811 State Highway 6
PO Box 68
Emily, MN 56447
218-763-2480

May 23, 2024

Mackenzie Wilkinson-Hanson
Minnesota Pollution Control Agency
525 Lake Avenue S, Suite 400
Duluth, MN 55802

Dear Ms. Wilkinson-Hanson:

The City of Emily received a Notice of Violation regarding the Emily Wastewater Treatment Plant (WWTP), Emily, Crow Wing County, SDS Permit No. MN0067628. The City of Emily is required to submit 30 day and 60 day corrective action plans to address correction of the Emily Wastewater Treatment Plant violations.

The City of Emily contracted with the City's prior Wastewater Operator from July 1, 2016 through May 7, 2021 during the period of missing reported information, including sample testing, pond observations, and flows. The City now contracts with PeopleService for Wastewater Operator services.

Please see below Corrective Action Plans developed in coordination with the City's contracted Wastewater Operator.

30 Days Corrective Action Plan – The PeopleService operation plan includes but is not limited to the following:

1. PeopleService shall assign multiple licensed Wastewater Operators to the Emily WWTP.
2. A printed Sample checklist shall be in all Wastewater Operator vehicles with duties at the Emily WWTP.
3. The Sample checklist shall be compared to the WWTP permit for accuracy of timing of testing.
4. A preprinted Chain of Custody shall accompany the designated operator to the site for use and for reference on the analytes that are required to be tested at that time.
5. The Sample Values spreadsheet shall be filled out completely with the sample results and shall be uploaded to the MPCA server during completion of the monthly Discharge Monitoring Report (DMR). All required submittal forms and information shall be included with the DMR each month, including pond observation forms, year to date flow to the rapid infiltration basins (RIB), and groundwater well elevation relative to mean sea level. The returned Calculated DMR shall be inspected for errors or omissions.
6. The designated operator shall email copies of the Calculated DMR and the returned Commer report to the City of Emily monthly as proof the reports are completed.

60 Days Corrective Action Plan includes but is not limited to the following:

The MPCA has identified three major items with the Emily WWTP that must be corrected in 2024. The City of Emily will address the violations as follows:

1. All distribution lines that are damaged in any way shall be dug up and replaced during the summer of 2024. All distribution lines that are exposed shall be returned to the original specifications.
2. Each RIB shall receive not less than 6" and no more than 12" of clean sand, uncompressed, on top after the distribution line repairs are completed.



EQUAL HOUSING
OPPORTUNITY

3. Repair of the concrete spalling in the influent transfer structure at the ponds shall be completed as follows:
 - a) Repair of the concrete spalling on the interior will be completed as soon as the type of repair can be arrived at and the specifications developed. The tentative plan is to pursue relining, but the plan shall be developed in 2024 and completed pending contractor availability.
 - b) The influent transfer structure shall be vented to assist with prevention of future spalling by drilling a 4" core hole in the top of the structure and installing a standard 4" vent pipe with downturned pipe.

The City of Emily searched for the missing information and has some of the missing sample values and a few of the missing pond observations. The City's Wastewater Operator may be able to calculate missing flow values from information provided by the prior operator. The City is working to address as much of the missing information as possible and the current Wastewater Operator will submit that information as soon as possible.

Thank you for working with the City of Emily regarding correction of the violations and missing information. The City commits to completing the 30 day and 60 day Corrective Action Plan and will continue to address missing information. The City of Emily also commits to completion of the WWTP permit requirements by contracting with a reputable and trusted company to operate the WWTP and by monitoring future compliance.

Respectfully,

Tracy Jones
Mayor



DISTRICT **EMILY** **Yr Levied** **Yr Collected** **Levy Amount** **If you are not levying this amount, please explain:**

File: 2012:05 GO CAPITAL IMPROVEMENT PLAN & IMPROVEMENT REFUNDING BONDS, SERIES 2012A	2024	2025	\$45,753.75	
File: 2012:19 GO SEWER REVENUE REFUNDING BONDS SERIES 2013A	2024	2025	\$62,919.75	
File: 2014:04 GO PERM IMP REV FUND BONDS SERIES 2014A	2024	2025	\$20,271.61	

Signature: _____ **Date:** _____