CITY OF ANNANDALE
COUNCIL MEETING AGENDA

Meeting #17 **September 29, 2023**
Special Meeting **8:30 A.M.**
City Council Chambers

Mayor: Shelly Jonas
Councilmember's: Matthew Wuollet
Corey Czycalla
Tina Honsey
JT Grundy

For those who would like to view or listen to the public meeting:
Online: https://us02web.zoom.us/j/89750222574?pwd=RFdNQzV1WVovOUE2NjRRVTBGeThWZz09

Webinar ID: 897 5022 2574
Passcode: 314576

1. **CALL TO ORDER/ROLL CALL/ADOPT AGENDA**

2. **NEW BUSINESS**
   A. 2024 Budget

3. **ADJOURNMENT**

RESOLUTION
23-__

Councilmember ___ introduced the following resolution and moved for its adoption:

ESTABLISHING THE 2024 PROPOSED
TAX LEVY AND BUDGET

WHEREAS, the City Council is desirous of establishing a Proposed Tax Levy and Budget for 2024; and

WHEREAS, the City Council has determined that it is advisable and in the best interest of the City to preliminarily approve the attached 2024 budget for purposes of its proposed 2024 tax levy; and

WHEREAS, a summary of the proposed 2024 budget is as follows:

General Fund (101)

Expenditures:	$2,831,301
Sources	
Tax Levy:	$1,520,159
Govt. Aids:	$ 678,227
Other:	$ 632,915
	$2,831,301
Net Gain/Loss:	$ -0-

WHEREAS, the City Council proposes the 2023 tax levy to be as follows:

General Fund Tax Levy:	$ 1,520,159
Debt Service Tax Levy:	$ 259,564
Abatement:	$ 2,500
TOTAL:	$ 1,782,223

NOW, THEREFORE, BE IT RESOLVED by the City Council of Annandale, Wright County, Minnesota, that the tax levy and budget as contained herein are hereby established as the City's 2024 proposed tax levy and budget.

The foregoing resolution was duly seconded by Councilmember Honsey, upon a vote being taken thereon, the following members voted in favor thereof: ___ ; the following members voted against: None; the following members abstained: None; the following members were absent: None.

WHEREUPON, said resolution was declared duly passed and adopted this 27th day of September, 2023.

____
City Clerk

Proposed Levy Certification

STATE of MINNESOTA
COUNTY of WRIGHT
CITY of ANNANDALE

Return by: September 30, 2023
City Taxes Voted

To the Finance Director of Wright County: I hereby certify that the Council for the City of Annandale, County of Wright, Minnesota, did at a meeting on September 29, 2023 levy the following amount to be raised by taxation for the City of Annandale for the payable year 2024.

2023 Final						**2024 Proposed**				
A	B	C	D **(A-B-C=D)**			A	B	C	D **(A-B-C-=D)**	
2023 Budget Requirement	2023 LGA	2023 Other Resources	2023 Tax Levy	#	Fund	2024 Budget Requirement	2024 LGA	2024 Other Resources	2024 Certified Levy	Percent Changed
2,615,133	559,503	594,915	1,460,715	5	Revenue	2,831,301	678,227	632,915	1,520,159	4.07%
218,410			218,410	19	Debt Service				259,564	18.84%
2,500			2,500	37	Tax Abatement				2,500	
2,836,043	559,503	594,915	1,681,625		Total	2,831,301	678,227	632,915	1,782,223	5.98%

For Office Use

☐ Tax System

☐ Excel

* Do not include any Disparity Reduction Aid or Fiscal Disparity taxes.

Dated this ______________ day of __________________, 2023.

____
Kelly Hinnenkamp, City Administrator

Councilmember __ introduced the following resolution and moved for its adoption:

CITY OF ANNANDALE
RESOLUTION 23-XX
RESOLTUION ABATING DEBT SERVICE LEVIES

WHEREAS, the City Council is the official governing body of the City of Annandale; and,

WHEREAS, the City Financial Staff has advised the City Council that the amount of money available in the City's Enterprise and Capital Funds will be sufficient principal and interest due on the following bonds during the year 2024.

Bond Issue	Original Levy	Reduced/Additional Levy
GO Refunding Bonds, Series 2019B	34,518	65,482
GO IMPROVEMENT BONDS, SERIES 2020B	15,047	(5,047)
GO IMPROVEMENT NOTE OF 2011	58,722	(58,722)
GO CIP BONDS, SERIES 2008A	0	20,000

WHEREAS, The City is authorized, pursuant to the provisions of the respective Bond Resolution, and of the Minnesota Statues, Sections 475.61, to direct the City Clerk of the City to certify to the County that sufficient funds are available to pay principal and interest due on the Bonds during the year 2024 and to request that the County reduce the levy for payable 2024 with respect to the Bonds.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Annandale that:

1. The City Council hereby directs the City Clerk to certify to Wright county that the balance of monies indicated above is on hand and available in their respective Funds, and that such amounts are sufficient to pay the principal and interest due on the indicated bonds during the year 2023 and, therefore, to request the County Auditor to reduce the levy with respect to the bond issue for the year 2024 to amount shown above.

2. That the form of the certification to be delivered by the City Clerk to Wright County is attached hereto as Exhibit A and incorporated in the minutes of this meeting and approved.

The foregoing resolution was duly seconded by Councilmember Honsey, upon a vote being taken thereon, the following members voted in favor thereof: Czycalla, Grundy, Wuollet, Honsey, Jonas ; the following members voted against: None; the following members abstained: None; the following members were absent: None.

WHEREUPON, said resolution was declared duly passed and adopted this 11th day of September, 2023.

____

City Clerk

2024 BUDGET

GENERAL FUND SUMMARY				
GENERAL FUND EXPENDITURES	**2023**	**2024**	**Change**	**Explanation**
LEGISLATIVE	$ 42,829.25	$ 50,904.15	$ 8,074.90	Wages
ELECTIONS	$ 525.00	$ 5,200.00	$ 4,675.00	2024 Election
PLANNING AND ZONING	$ 6,402.25	$ 10,784.25	$ 4,382.00	Wages/Insurance
ADMINISTRATION	$ 297,747.99	$ 330,544.93	$ 32,796.94	Wages/Insurance
ASSESSOR	$ 24,250.00	$ 24,250.00	$ -	
CITY HALL	$ 56,610.57	$ 67,915.09	$ 11,304.52	Utility Expense
POLICE	$ 825,600.63	$ 964,265.14	$ 138,664.51	Wages/Insurance
FIRE	$ 247,114.07	$ 267,799.97	$ 20,685.90	Wages/Insurance
BUILDING INSPECTOR	$ 70,922.10	$ 75,311.61	$ 4,389.51	Wages/Insurance
CIVIL DEFENSE	$ 400.00	$ 400.00	$ -	
ANIMAL CONTROL	$ 550.00	$ 550.00	$ -	
PUBLIC WORKS	$ 213,288.14	$ 242,068.36	$ 28,780.22	Wages/Insurance
STREETS	$ 272,921.65	$ 280,250.59	$ 7,328.94	Wages/Insurance
PARKS COMMISSION	$ 3,512.23	$ 3,674.23	$ 162.00	Wages/Insurance
PARKS	$ 140,920.85	$ 148,783.36	$ 7,862.51	Wages/Insurance
LIBRARY	$ 18,448.57	$ 19,379.59	$ 931.02	Wages/Insurance
TRANSFERS OUT	$ 393,090.00	$ 339,220.00	$ (53,870.00)	Transfer to Debt Levy
Total Expenditures	$ 2,615,133.30	$ 2,831,301.28	$ 216,167.98	
GENERAL FUND REVENUES				
TAXES (LESS LEVY)	$ 44,600.00	$ 44,600.00	$ -	
LICENSES & PERMITS	$ 77,850.00	$ 77,850.00	$ -	
INTERGOVERNMENTAL REVENUES	$ 659,003.00	$ 777,727.00	$ 118,724.00	
PUBLIC CHARGES FOR SERVICE	$ 275,565.00	$ 293,565.00	$ 18,000.00	
FINES & FORFEITURES	$ 12,200.00	$ 12,200.00	$ -	
MISCELLANEOUS REVENUE	$ 12,200.00	$ 12,200.00	$ -	
OTHER FINANCING SOURCES	$ 73,000.00	$ 93,000.00	$ 20,000.00	
Total Revenues	$ 1,154,418.00	$ 1,311,142.00	$ 156,724.00	

Levy Certification			
	2023	**2024**	
Total General Fund Revenues (less Taxes)	$ 1,154,418.00	$ 1,311,142.00	13.58%
Total Expenditures	$ 2,615,133.30	$ 2,831,300.97	8.27%
Required General Levy (Taxes)	$ 1,460,715.00	$ 1,520,158.97	4.07%
Debt Service Levy	$ 218,410.00	$ 259,564.00	18.84%
Dingmann Abatement	$ 2,500.00	$ 2,500.00	0.00%
Total Levy	$ 1,681,625.00	$ 1,782,222.97	5.98%

Estimated Tax Impact				
		2023	**2024**	
Total MV (Estimated)		$ 257,181,000.00	$ 295,237,900.00	12.89%
Total TMV (Estimated)		$ 334,229,000.00	$ 389,671,900.00	14.23%
Total Tax Capacity (estimated)		$ 3,522,465.44	$ 4,163,979.00	15.41%
Estimated Tax Rate		47.74%	42.80%	-4.94%
Estimated Residential Tax Impact with 20% increase in value from 2022 to 2023				
	100,000	$ 477.40	$ 428.01	$ (49.39)
	200,000	$ 954.80	$ 856.02	$ (98.78)
	300,000	$ 1,432.20	$ 1,284.03	$ (148.17)
	400,000	$ 1,909.60	$ 1,712.04	$ (197.56)
Estimated Commercial Tax Impact with 5% increase from 2022 to 2023				
	100,000	$ 716.10	$ 642.01	$ (74.09)
	250,000	$ 1,551.55	$ 1,391.03	$ (160.52)
	500,000	$ 2,745.05	$ 2,461.06	$ (283.99)
	750,000	$ 3,938.55	$ 3,531.08	$ (407.47)
Excess Levy Dollars if 0% rate increase:			$ 205,660.61	

GENERAL FUND REVENUES

Account Number	Account Title	12/31/2021 Actual	12/31/2022 Actual	8/31/2023 Actual	12/31/2023 Budget	12/31/2024 Proposed	Budget Variance From Prior Year
101-31010-000	AD VALOREM TAXES	$ 1,114,748.25	$ 1,474,831.51	$ 802,175.34	$ 1,460,715.00	$ 1,427,535.00	$ (33,180.00)
101-31020-000	DELINQUENT AD VALOREM TAXES	$ 4,699.82	$ 9,714.74	$ 21,878.75	$ -	$ -	$ -
101-31030-000	MOBILE HOME TAXES	$ 18,658.20	$ 25,688.99	$ -	$ 16,500.00	$ 16,500.00	$ -
101-31031-000	MOBILE HOME TAXES-DEBT SERVICE	$ 5,386.72	$ 2,221.82	$ -	$ 7,100.00	$ 7,100.00	$ -
101-31033-000	MOBILE HOME TAXES-DELINQUENT	$ 2,224.93	$ 2,096.99	$ -	$ 4,000.00	$ 4,000.00	$ -
101-31810-000	FRANCHISE TAXES	$ 16,170.52	$ 16,240.04	$ 9,043.82	$ 17,000.00	$ 17,000.00	$ -
101-31910-000	AD VALOREM TAX INTEREST	$ 410.29	$ 563.22	$ -	$ -	$ -	$ -
		$ 1,162,298.73	$ 1,531,357.31	$ 833,097.91	$ 1,505,315.00	$ 1,472,135.00	
101-32110-414	LIQUOR LICENSES-ADMIN	$ 25,416.00	$ 25,316.00	$ 22,116.00	$ 22,000.00	$ 22,000.00	$ -
101-32180-414	MISC PERMITS/LICENSE-ADMIN	$ 2,535.00	$ 2,930.00	$ 3,825.00	$ 2,500.00	$ 2,500.00	$ -
101-32185-414	TOBACCO LICENSES-ADMIN	$ 100.00	$ 300.00	$ 350.00	$ 150.00	$ 150.00	$ -
101-32210-424	BUILDING PERMIT FEES	$ 54,373.79	$ 113,221.76	$ 76,324.39	$ 50,000.00	$ 50,000.00	$ -
101-32240-427	ANIMAL LICENSES	$ 495.00	$ 2,335.00	$ 585.00	$ 700.00	$ 700.00	$ -
101-32260-424	STATE SURCHARGE FEES	$ 2,580.50	$ 7,660.50	$ 4,866.50	$ 2,000.00	$ 2,000.00	$ -
101-32270-421	GOLF CART PERMITS	$ 495.00	$ 505.00	$ 670.00	$ 500.00	$ 500.00	$ -
		$ 85,995.29	$ 152,268.26	$ 108,736.89	$ 77,850.00	$ 77,850.00	
101-33161-421	PD GRANTS	$ 4,757.90	$ 1,197.61	$ -	$ -	$ -	$ -
101-33401-000	LGA	$ 527,753.00	$ 542,757.00	$ 279,751.50	$ 559,503.00	$ 678,227.00	$ 118,724.00
101-33406-000	PERA RATE INCREASE AID	$ -	$ -	$ -	$ -	$ -	$ -
101-33416-421	STATE PD TRAINING REIMB	$ 7,212.59	$ 7,103.72	$ -	$ 6,500.00	$ 6,500.00	$ -
101-33416-422	STATE FD TRAINING REIMB	$ 8,570.00	$ 2,360.00	$ 2,750.00	$ 5,000.00	$ 5,000.00	$ -
101-33420-422	STATE FIRE AID	$ 56,318.53	$ 61,175.12	$ 3,000.00	$ 45,000.00	$ 45,000.00	$ -
101-33421-421	POLICE STATE AID	$ 27,577.71	$ 50,082.16	$ -	$ 40,000.00	$ 40,000.00	$ -
101-33423-000	CORONAVIRUS RELIEF AID	$ -	$ -	$ -	$ -	$ -	$ -
101-33425-000	STATE AID - MV CREDIT	$ 522.99	$ 571.78	$ -	$ -	$ -	$ -
101-33425-421	POLICE DRUG SEIZURE	$ -	$ -	$ -	$ -	$ -	$ -
101-33609-431	SNOW REMOVAL REIMB.	$ 3,315.00	$ 10,855.00	$ 10,180.00	$ 3,000.00	$ 3,000.00	$ -
		$ 636,027.72	$ 676,102.39	$ 295,681.50	$ 659,003.00	$ 777,727.00	
101-34101-414	CITY HALL RENT	$ 380.00	$ 520.00	$ 20.00	$ 800.00	$ 800.00	$ -
101-34101-452	NUISANCES & LAWN MOWING	$ 213.76	$ -	$ -	$ -	$ -	$ -
101-34102-414	CD BURNING	$ -	$ -	$ -	$ -	$ -	$ -
101-34103-413	ZONING&SUBDIVISION FEES	$ 1,084.00	$ 5,850.00	$ 1,000.00	$ 2,000.00	$ 2,000.00	$ -
101-34107-415	ASSESSMENT SEARCHES	$ 1,230.00	$ 820.00	$ 580.00	$ 600.00	$ 600.00	$ -
101-34111-414	COPIER RECEIPTS - ADMIN	$ 8.00	$ 14.50	$ 43.50	$ 55.00	$ 55.00	$ -
101-34112-000	PHONE REIMBURSEMENT	$ 64.00	$ 26.08	$ 41.20	$ 200.00	$ 200.00	$ -

GENERAL FUND REVENUES

Account Number	Account Title	12/31/2021 Actual	12/31/2022 Actual	8/31/2023 Actual	12/31/2023 Budget	12/31/2024 Proposed	Budget Variance From Prior Year
101-34201-421	POLICE SPECIAL SERVICES	$ 2,302.50	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00	$ -
101-34201-422	POOL FILLING	$ -	$ -	$ -	$ -	$ -	$ -
101-34202-421	SCHOOL RESOURCE OFFICER	$ 28,500.00	$ 19,000.00	$ 25,000.00	$ 19,000.00	$ 37,000.00	$ 18,000.00
101-34202-422	RURAL FIRE SERVICE	$ 171,447.46	$ 155,741.07	$ 99,297.47	$ 167,000.00	$ 167,000.00	$ -
101-34203-421	POLICE REPORTS	$ 67.25	$ 143.25	$ 113.40	$ 100.00	$ 100.00	$ -
101-34204-421	FINGERPRINTS	$ 570.00	$ 480.00	$ 195.00	$ 175.00	$ 175.00	$ -
101-34206-421	POLICE BACKGROUND CHECKS	$ -	$ 70.00	$ 35.00	$ 100.00	$ 100.00	$ -
101-34301-431	WW COMM SNOW REMOVAL REIMB	$ 6,885.00	$ -	$ -	$ 6,885.00	$ 6,885.00	$ -
101-34951-000	WW COMM REIMB-LABOR EXP	$ 64,915.11	$ 90,307.14	$ 53,598.46	$ 70,000.00	$ 70,000.00	$ -
101-34951-430	WW COMM REIMB-MILEAGE EXP	$ 6,722.76	$ 7,191.76	$ 4,208.44	$ 7,650.00	$ 7,650.00	$ -
		$ 284,389.84	$ 281,163.80	$ 184,132.47	$ 275,565.00	$ 293,565.00	
101-35101-421	COURT FINES	$ 15,793.59	$ 8,823.97	$ 7,672.45	$ 8,000.00	$ 8,000.00	$ -
101-35102-421	ADMINISTRATIVE FINES	$ 1,355.00	$ 1,125.00	$ 470.00	$ 3,000.00	$ 3,000.00	$ -
101-35103-421	ADMINISTRATIVE FINES-TRAFFIC	$ -	$ 420.00	$ 480.00	$ 500.00	$ 500.00	$ -
101-35104-427	ANIMAL FINES	$ 295.00	$ 160.00	$ 155.00	$ 500.00	$ 500.00	$ -
101-35105-414	OTHER FINES - ADMIN-(NSF FEE)	$ -	$ -	$ -	$ 200.00	$ 200.00	$ -
101-35202-000	POLICE OTHER SEIZURES	$ -	$ -	$ -	$ -	$ -	$ -
		$ 17,443.59	$ 10,528.97	$ 8,777.45	$ 12,200.00	$ 12,200.00	
101-36201-411	MISC REVENUES - LEGISLATIVE	$ -	$ -	$ -	$ -	$ -	$ -
101-36201-412	MISC REVENUES-ELECTIONS	$ -	$ 6.00	$ -	$ -	$ -	$ -
101-36201-413	MISC REVENUES- P&Z	$ -	$ -	$ -	$ -		$ -
101-36201-414	MISC REVENUES-ADMIN	$ 268.25	$ 500.19	$ 1,302.78	$ -	$ -	$ -
101-36201-421	MISC REVENUES-POLICE	$ -	$ 550.00	$ -	$ -	$ -	$ -
101-36201-422	MISC REVENUES-FIRE	$ -	$ 272.73	$ -	$ -	$ -	$ -
101-36201-430	MISC REVENUES-PUBLIC WORKS	$ 2,657.01	$ 1,923.00	$ 3,449.11	$ -	$ -	$ -
101-36201-431	MISC REVENUES-STREETS	$ 1,025.60	$ -	$ 600.00	$ -	$ -	$ -
101-36201-452	MISC REVENUES-PARKS	$ 100.00	$ 289.10	$ 1,650.00	$ -	$ -	$ -
101-36210-000	INTEREST EARNINGS	$ 16,910.56	$ (21,831.06)	$ 49,147.95	$ 10,000.00	$ 30,000.00	$ 20,000.00
101-36220-452	PAVILION RENTAL	$ 13,393.00	$ 8,669.50	$ 10,017.50	$ 13,000.00	$ 13,000.00	$ -
101-36220-453	PORTABLE STAGE RENT	$ 1,215.00	$ -	$ -	$ -	$ -	$ -
101-36230-102	PD DONATIONS	$ 300.00	$ 13,835.28	$ 894.14	$ -	$ -	$ -
101-36230-103	FD DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -
101-36270-000	REFUNDS (DIVIDENS)	$ 24,343.54	$ 22,101.49	$ 317.41	$ 20,000.00	$ 20,000.00	$ -
101-39202-000	TRANSFER IN-MV	$ 30,000.00	$ 30,000.00	$ -	$ 30,000.00	$ 30,000.00	$ -
		$ 90,212.96	$ 56,316.23	$ 67,378.89	$ 73,000.00	$ 93,000.00	

GENERAL FUND REVENUES

Account Number	Account Title	12/31/2021 Actual	12/31/2022 Actual	8/31/2023 Actual	12/31/2023 Budget	12/31/2024 Proposed	Budget Variance From Prior Year
	TOTAL REVENUES, LESS TAXES	$ 1,161,619.88	$ 1,232,905.45	$ 695,629.77	$ 1,142,218.00	$ 1,298,942.00	$ 603,312.23
	TAXES	$ 1,114,748.25	$ 1,474,831.51	$ 802,175.34	$ 1,460,715.00	$ 1,520,158.97	$ 717,983.63
	TOTAL REVENUES	$ 2,276,368.13	$ 2,707,736.96	$ 1,497,805.11	$ 2,602,933.00	$ 2,819,100.97	$ 1,321,295.86

GENERAL FUND EXPENDITURES

Account Number	Account Title	2018 Actual	2019 Actual	12/31/2021 Actual	12/31/2022 Actual	8/31/2023 Actual	12/31/2023 Budget	12/31/2024 Budget	Budget Variance From Prior Year
LEGISLATIVE									
101-41110-200	OFFICE SUPPLIES				$ -	$ -	$ -	$ -	$ -
101-41110-301	AUDIT FEES	$ 262.00	$ 276.06	$ 263.02	$ 174.50	$ 278.20	$ 221.25	$ 221.25	$ -
101-41110-331	TRAVEL/TRAINING	$ -	$ 724.98	$ 285.00	$ 170.00	$ 2,048.98	$ 400.00	$ 2,500.00	$ 2,100.00
101-41110-350	PRINTING & PUBLISHING	$ 4,522.12	$ 2,736.98	$ 3,222.50	$ 3,811.25	$ 2,415.60	$ 3,500.00	$ 3,500.00	$ -
101-41110-433	DUES AND SUBSCRIPTIONS	$ 5,476.40	$ 6,025.00	$ 5,320.00	$ 7,300.00	$ 3,649.00	$ 7,485.00	$ 9,485.00	$ 2,000.00
101-41110-437	MISCELLANEOUS	$ -	$ 12.87	$ 104.55	$ -	$ 6,994.65	$ -	$ -	$ -
101-41110-489	EMPLOYEE APPREC/RETENTION	$ 297.01	$ 280.63	$ 851.74	$ 1,484.35	$ 998.96	$ 800.00	$ 800.00	$ -
101-41110-490	CONTRIB TO COMMUNITY SERVICE	$ 6,200.00	$ 10,200.00	$ 10,200.00	$ 9,000.00	$ -	$ 9,000.00	$ 9,000.00	$ -
101-41110-570	CAPITAL OUTLAY (OFFICE EQUIP)	$ -	$ -	$ 353.92	$ 500.60	$ 799.75	$ -	$ -	$ -
101-41110-720	TRANS OUT TO 407 (BEATIFICAT)	$ 1,100.00	$ 1,100.00	$ 1,100.00	$ 1,100.00	$ -	$ 1,100.00	$ 1,100.00	$ -
101-41110-721	TRANS OUT 407 (FOOD SHEL	$ 1,800.00	$ 1,800.00	$ 1,800.00	$ 1,800.00	$ -	$ 1,800.00	$ 1,800.00	$ -
101-41118-103	SALARIES (P/T) LEGISLATIVE	$ 10,385.00	$ 9,970.00	$ 11,305.00	$ 9,959.00	$ 10,330.00	$ 16,424.00	$ 19,500.00	$ 3,076.00
101-41118-122	FICA - LEGISLATIVE	$ 643.87	$ 618.14	$ 579.08	$ 617.46	$ 640.62	$ 607.00	$ 1,209.00	$ 602.00
101-41118-125	MEDICARE - LEGISLATIVE	$ 150.52	$ 144.46	$ 135.52	$ 144.47	$ 149.90	$ 142.00	$ 276.90	$ 134.90
101-41118-150	WORKER'S COMPENSATION	$ 1,092.85	$ 1,493.50	$ 2,653.98	$ 1,553.18	$ 999.55	$ 1,350.00	$ 1,512.00	$ 162.00
		$ 31,929.77	$ 35,382.62	$ 38,174.31	$ 37,614.81	$ 29,305.21	$ 42,829.25	$ 50,904.15	$ 8,074.90
ELECTIONS					$ -				
101-41200-210	OTHER SUPPLIES	$ 7,701.59	$ 37.40	$ -	$ 977.75	$ 261.93	$ -	$ 1,000.00	$ 1,000.00
101-41200-311	PAYROLL EXPENSE-ELECT JUDGE	$ 2,325.88	$ -	$ -	$ 2,931.50	$ -	$ -	$ 3,500.00	$ 3,500.00
101-41200-331	TRAVEL/TRAINING	$ -	$ -	$ -	$ 70.00	$ -	$ -	$ 100.00	$ 100.00
101-41200-350	PRINTING & PUBLISHING	$ -	$ -	$ -	$ 159.50	$ -	$ 125.00	$ 200.00	$ 75.00
101-41200-405	MAINT CONTRACT (VOTING MACH)	$ -	$ 400.00	$ 377.50	$ -	$ 400.00	$ 400.00	$ 400.00	$ -
101-41200-580	CAPITAL OUTLAY (OTHER EQUIP.)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ 10,027.47	$ 437.40	$ 377.50	$ 4,138.75	$ 661.93	$ 525.00	$ 5,200.00	$ 4,675.00
PLANNING AND ZONING					$ -				
101-41330-301	AUDIT FEES	$ 131.00	$ 276.06	$ 263.02	$ 174.50	$ 278.20	$ 221.25	$ 221.25	$ -
101-41330-303	ENGINEERING FEES	$ 5,571.00	$ 1,870.00	$ (17,757.50)	$ 5,019.00	$ 1,956.50	$ 250.00	$ 250.00	$ -
101-41330-304	LEGAL FEES	$ 3,067.00	$ 665.00	$ 2,565.00	$ 4,702.50	$ 2,475.00	$ 780.00	$ 3,500.00	$ 2,720.00
101-41330-310	OTHER CONSULTANT	$ 2,294.60	$ 5,159.94	$ 5,717.99	$ 16,856.80	$ 4,799.50	$ 1,500.00	$ 3,000.00	$ 1,500.00
101-41330-312	RECORDING FEES VARIANCE & SUPS	$ -	$ -	$ -	$ 1,689.30	$ 230.00	$ 200.00	$ 200.00	$ -
101-41330-322	POSTAGE	$ 121.50	$ 90.00	$ 181.50	$ 121.50	$ 90.00	$ 180.00	$ 180.00	$ -
101-41330-331	TRAVEL/TRAINING	$ -	$ -	$ -	$ -	$ -	$ 250.00	$ 250.00	$ -
101-41330-350	PRINTING & PUBLISHING	$ 507.28	$ 750.24	$ 357.50	$ 1,054.62	$ 379.40	$ 200.00	$ 200.00	$ -
101-41330-437	MISCELLANEOUS	$ -	$ 25.17	$ 52.77	$ 14,119.20	$ -	$ 50.00	$ 50.00	$ -
101-41339-103	SALARIES (P/T) - P & Z	$ 1,200.00	$ 1,080.00	$ 1,220.00	$ 1,020.00	$ 1,525.00	$ 1,320.00	$ 1,320.00	$ -
101-41339-122	FICA - P & Z	$ 74.40	$ 66.96	$ 75.64	$ 63.24	$ 94.55	$ 82.00	$ 82.00	$ -
101-41339-125	MEDICARE - P & Z	$ 17.46	$ 15.72	$ 17.71	$ 14.85	$ 22.21	$ 19.00	$ 19.00	$ -
101-41339-150	WORKER'S COMPENSATION	$ 1,091.85	$ 1,493.25	$ 1,864.80	$ 1,556.41	$ 995.10	$ 1,350.00	$ 1,512.00	$ 162.00
		$ 14,076.09	$ 11,492.34	$ (5,441.57)	$ 46,391.92	$ 12,845.46	$ 6,402.25	$ 10,784.25	$ 4,382.00
ADMINISTRATION					$ -				
101-41400-101	WAGES (F/T)	$ 88,641.26	$ 94,066.32	$ 134,034.02	$ 180,177.44	$ 124,267.76	$ 195,429.52	$ 215,443.28	$ 20,013.76
101-41400-102	OVERTIME (F/T)	$ 617.00	$ 255.18	$ 606.05	$ 171.43	$ -	$ 500.00	$ 500.00	$ -
101-41400-103	SALARIES (P/T)	$ 7,414.68	$ 7,573.73	$ -	$ -	$ -	$ -	$ -	$ -
101-41400-121	PERA	$ 7,370.76	$ 7,791.07	$ 10,784.99	$ 13,036.83	$ 4,982.50	$ 14,694.71	$ 16,195.75	$ 1,501.04
101-41400-122	FICA	$ 6,026.90	$ 6,334.53	$ 8,382.44	$ 10,307.79	$ 4,452.12	$ 12,147.63	$ 13,388.48	$ 1,240.85

GENERAL FUND EXPENDITURES

Account Number	Account Title	2018 Actual	2019 Actual	12/31/2021 Actual	12/31/2022 Actual	8/31/2023 Actual	12/31/2023 Budget	12/31/2024 Budget	Budget Variance From Prior Year
101-41400-125	MEDICARE	$ 1,414.20	$ 1,481.49	$ 1,959.86	$ 2,410.95	$ (473.62)	$ 2,782.20	$ 3,066.39	$ 284.19
101-41400-130	INSURANCE BENEFITS	$ 12,120.21	$ 12,458.18	$ 16,550.70	$ 34,334.15	$ 18,437.59	$ 20,815.43	$ 24,613.38	$ 3,797.95
101-41400-150	WORKER'S COMPENSATION	$ 1,814.10	$ 2,451.54	$ 3,269.45	$ 2,793.37	$ 1,783.50	$ 2,400.00	$ 2,688.00	$ 288.00
101-41400-200	OFFICE SUPPLIES	$ 3,546.32	$ 3,176.07	$ 4,522.07	$ 4,272.45	$ 1,792.31	$ 3,500.00	$ 4,500.00	$ 1,000.00
101-41400-210	OTHER SUPPLIES	$ 445.61	$ 864.29	$ 843.62	$ 1,128.33	$ 1,075.14	$ 700.00	$ 1,000.00	$ 300.00
101-41400-301	AUDIT FEES	$ 1,572.00	$ 1,656.35	$ 1,578.12	$ 1,643.00	$ 1,669.20	$ 1,327.50	$ 1,327.50	$ -
101-41400-303	ENGINEERING FEES	$ -	$ 7,048.00	$ 10,681.07	$ 1,459.00	$ -	$ 4,000.00	$ 4,000.00	$ -
101-41400-304	LEGAL EXPENSES	$ 1,918.50	$ 5,862.50	$ 15,069.00	$ 8,693.50	$ 4,567.50	$ 7,000.00	$ 7,000.00	$ -
101-41400-310	OTHER CONSULTANT	$ 859.47	$ 737.51	$ 507.52	$ 6,731.43	$ 1,206.32	$ 1,000.00	$ 1,000.00	$ -
101-41400-311	PAYROLL EXPENSE	$ -	$ -	$ 812.27	$ 345.23	$ -	$ 660.00		$ (660.00)
101-41400-321	TELEPHONE/INTERNET	$ 3,137.91	$ 2,863.74	$ 5,762.11	$ 4,554.38	$ 3,221.74	$ 5,200.00	$ 5,200.00	$ -
101-41400-322	POSTAGE	$ 2,221.64	$ 1,752.09	$ 3,302.03	$ 2,346.01	$ 1,835.39	$ 3,200.00	$ 3,200.00	$ -
101-41400-331	TRAVEL/TRAINING	$ 4,286.83	$ 1,975.51	$ 4,354.06	$ 1,006.63	$ 1,802.86	$ 5,000.00	$ 5,000.00	$ -
101-41400-350	PRINTING AND PUBLISHING	$ 2,469.94	$ 2,477.28	$ 1,104.73	$ 2,800.68	$ 1,185.60	$ 1,500.00	$ 2,000.00	$ 500.00
101-41400-360	COMP INSURANCE	$ 1,243.00	$ 1,263.45	$ 1,316.65	$ 1,377.95	$ 1,156.20	$ 1,541.00	$ 1,772.15	$ 231.15
101-41400-381	ELECTRICITY	$ -	$ 6,369.25	$ -	$ -	$ 52,149.79	$ -	$ -	$ -
101-41400-404	MAINT. & REPAIR (EQUIPMENT)	$ 1,100.00	$ 550.00	$ 491.00	$ -	$ 88.58	$ -	$ -	$ -
101-41400-405	MAINT. CONTRACT-COPIER	$ 3,305.81	$ 4,532.25	$ 1,583.24	$ 2,939.72	$ 1,765.56	$ 3,200.00	$ 3,200.00	$ -
101-41400-406	MAINT CONTRACT-SOFTWARE	$ 3,129.72	$ 4,370.73	$ 5,473.21	$ 13,262.42	$ 7,061.89	$ 3,600.00	$ 6,000.00	$ 2,400.00
101-41400-407	MAINTENANCE - TECHNOLOGY	$ 1,745.75	$ 1,354.10	$ 4,549.26	$ 2,998.04	$ 2,293.73	$ 4,000.00	$ 4,000.00	$ -
101-41400-413	POSTAGE METER RENT	$ 444.00	$ 462.00	$ 1,094.36	$ 771.26	$ 530.59	$ 450.00	$ 450.00	$ -
101-41400-431	CASH SHORT	$ (10.00)	$ -	$ -	$ (62.17)	$ -	$ -	$ -	$ -
101-41400-433	DUES AND SUBSCRIPTIONS	$ 632.47	$ 661.07	$ 874.12	$ 380.00	$ 150.00	$ 800.00	$ 800.00	$ -
101-41400-437	MISCELLANEOUS	$ 231.10	$ 81.98	$ 3,169.15	$ 2,208.56	$ (5,303.97)	$ 500.00	$ 500.00	$ -
101-41400-438	CREDIT CARD FEES	$ 792.15	$ 1,061.81	$ 1,071.18	$ 1,110.94	$ 1,071.79	$ 700.00	$ 1,200.00	$ 500.00
101-41400-439	SALES TAX	$ 1,561.00	$ 1,304.19	$ 1,593.00	$ 526.45	$ 626.97	$ -	$ -	$ -
101-41400-570	CAPITAL OUTLAY (OFFICE EQUIP)	$ 1,737.79	$ 2,922.61	$ 4,117.77	$ 2,455.71	$ 1,869.86	$ 1,100.00	$ 2,500.00	$ 1,400.00
101-41400-575	CAPITAL OUTLAY (SOFTWARE)	$ 2,400.00	$ -	$ 123.49	$ -	$ -	$ -	$ -	$ -
		$ 164,190.12	$ 185,758.82	$ 249,580.54	$ 306,181.48	$ 235,266.90	$ 297,747.99	$ 330,544.93	$ 32,796.94
ASSESSOR					$ -				
101-41550-302	ASSESSORS' FEES	$ 20,387.75	$ 18,893.35	$ 21,900.00	$ 22,410.00	$ 26,240.00	$ 24,250.00	$ 24,250.00	$ -
101-41550-350	PRINTING & PUBLISHING	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ 20,387.75	$ 18,893.35	$ 21,900.00	$ 22,410.00	$ 26,240.00	$ 24,250.00	$ 24,250.00	$ -
CITY HALL					$ -				
101-41940-150	WORKER'S COMPENSATION	$ 1,073.35	$ 1,468.79	$ 1,831.74	$ 1,531.22	$ 980.21	$ 1,400.00	$ 1,568.00	$ 168.00
101-41940-210	OPERATING SUPPLIES	$ 150.14	$ 1,718.61	$ 1,824.46	$ 1,828.59	$ 1,986.06	$ 2,000.00	$ 2,000.00	$ -
101-41940-220	MAINT & REPAIR SUPPLIES	$ -	$ 176.39	$ -	$ -	$ -	$ 200.00	$ 200.00	$ -
101-41940-308	CONTRACTED CLEANING SERVICE	$ 7,062.00	$ 7,829.25	$ 9,432.50	$ 6,126.40	$ 5,390.00	$ 7,650.00	$ 7,650.00	$ -
101-41940-311	PAYROLL EXPENSE	$ -	$ 675.00	$ -	$ -	$ -	$ -	$ -	$ -
101-41940-360	COMP INSURANCE	$ 2,203.66	$ 2,272.19	$ 2,836.29	$ 4,755.75	$ 6,252.40	$ 8,400.00	$ 9,660.00	$ 1,260.00
101-41940-381	ELECTRICITY-CITY HALL	$ 11,925.75	$ 13,557.46	$ 12,448.45	$ 22,329.21	$ 7,416.12	$ 13,200.00	$ 22,000.00	$ 8,800.00
101-41940-382	WATER & SEWER-CITY HALL	$ 5,539.05	$ 4,518.50	$ 5,257.93	$ (180.99)	$ 2,059.29	$ 3,500.00	$ 3,500.00	$ -
101-41940-383	NATURAL GAS-CITY HALL	$ 1,586.94	$ 1,031.96	$ 4,187.95	$ 4,014.79	$ 5,592.79	$ 4,000.00	$ 4,400.00	$ 400.00
101-41940-385	BUILDING SECURITY	$ 327.45	$ 275.69	$ 252.45	$ 251.40	$ 167.60	$ 350.00	$ 350.00	$ -
101-41940-401	MAINT & REPAIR (BLDG)	$ 8,907.74	$ 6,310.67	$ 7,163.50	$ 7,654.23	$ 8,474.19	$ 8,000.00	$ 8,000.00	$ -
101-41940-404	MAINT & REPAIR	$ -	$ 267.75	$ -	$ 40.00	$ -	$ 100.00	$ 100.00	$ -

GENERAL FUND EXPENDITURES

Account Number	Account Title	2018 Actual	2019 Actual	12/31/2021 Actual	12/31/2022 Actual	8/31/2023 Actual	12/31/2023 Budget	12/31/2024 Budget	Budget Variance From Prior Year
101-41940-437	MISCELLANEOUS	$ 747.82	$ 103.16	$ 63.98	$ 890.00	$ 1,011.50	$ 700.00	$ 700.00	$ -
101-41940-560	CAPITAL OUTLAY (FURNITURE)	$ -	$ -	$ -	$ -	$ 660.00	$ -	$ -	$ -
101-41940-580	CAPITAL OUTLAY (EQUIPMENT)	$ -	$ -	$ 635.00	$ -	$ -	$ -	$ -	$ -
101-41943-101	WAGES (P/T) - PW CREW TIME	$ 3,283.89	$ 3,483.44	$ 4,123.40	$ 4,209.77	$ 2,998.88	$ 4,561.02	$ 4,979.10	$ 418.08
101-41943-102	WAGES (O/T) - PW CREW TIME	$ 323.75	$ 440.20	$ 15.38	$ 195.82	$ 284.22	$ 453.00	$ 495.11	$ 42.11
101-41943-105	ON CALL-PUBLIC WORKS	$ 58.92	$ 58.65	$ 277.50	$ 165.08	$ 73.50	$ 109.20	$ 109.20	$ -
101-41943-121	PERA - PUBLIC WORKS	$ 268.35	$ 298.93	$ 329.79	$ 341.45	$ 251.72	$ 372.83	$ 418.76	$ 45.93
101-41943-122	FICA - PUBLIC WORKS	$ 205.30	$ 229.61	$ 249.35	$ 256.40	$ 192.31	$ 308.21	$ 346.17	$ 37.96
101-41943-125	MEDICARE - PUBLIC WORKS	$ 48.16	$ 53.86	$ 58.37	$ 59.83	$ 45.02	$ 70.59	$ 79.28	$ 8.69
101-41943-130	INSURANCE BENEFITS - PW Crew	$ 669.61	$ 672.43	$ 953.18	$ 1,008.94	$ 793.65	$ 1,235.72	$ 1,359.47	$ 123.75
		$ 44,381.88	$ 45,442.54	$ 51,941.22	$ 55,477.89	$ 44,629.46	$ 56,610.57	$ 67,915.09	$ 11,304.52
POLICE DEPARTMENT					$ -				
101-42100-101	WAGES (F/T)	$ 311,988.64	$ 320,826.13	$ 352,312.70	$ 392,466.59	$ 268,820.84	$ 413,539.36	$ 485,498.00	$ 71,958.64
101-42100-102	OVERTIME (F/T)	$ 26,897.26	$ 29,364.95	$ 17,699.63	$ 18,488.03	$ 13,696.55	$ 18,000.00	$ 25,801.00	$ 7,801.00
101-42100-103	SALARIES (P/T)	$ 27,174.50	$ 30,958.78	$ 28,770.12	$ 23,770.09	$ 18,455.68	$ 25,000.00	$ 30,000.00	$ 5,000.00
101-42100-104	SALARIES (P/T) - SECRETARY	$ 34,978.49	$ 35,891.15	$ 42,517.01	$ 33,361.08	$ 24,955.12	$ 48,555.52	$ 50,519.04	$ 1,963.52
101-42100-121	PERA	$ 60,904.69	$ 64,270.69	$ 74,808.77	$ 71,242.55	$ 51,634.91	$ 80,807.47	$ 99,598.85	$ 18,791.38
101-42100-122	FICA	$ 2,314.64	$ 2,942.52	$ 2,725.86	$ 2,919.52	$ 2,127.69	$ 3,010.44	$ 3,132.18	$ 121.74
101-42100-125	MEDICARE	$ 5,410.10	$ 5,720.00	$ 6,041.06	$ 6,113.28	$ 4,467.52	$ 7,172.35	$ 8,403.82	$ 1,231.47
101-42100-130	INSURANCE BENEFITS	$ 58,409.53	$ 51,034.99	$ 74,103.94	$ 73,731.98	$ 65,327.74	$ 85,074.24	$ 99,906.00	$ 14,831.76
101-42100-150	WORKER'S COMPENSATION	$ 13,029.55	$ 18,215.02	$ 26,256.37	$ 27,498.20	$ 22,749.27	$ 30,000.00	$ 33,600.00	$ 3,600.00
101-42100-200	OFFICE SUPPLIES	$ 1,768.58	$ 2,041.56	$ 1,672.65	$ 840.36	$ 2,116.70	$ 2,500.00	$ 2,500.00	$ -
101-42100-210	OPERATING SUPPLIES	$ 1,356.06	$ 2,478.73	$ 1,719.75	$ 1,260.11	$ 1,249.71	$ 1,300.00	$ 1,500.00	$ 200.00
101-42100-211	RANGE TRAINING SUPPLIES	$ -	$ 1,331.32	$ 571.64	$ 2,670.78	$ 1,614.79	$ 2,500.00	$ 2,500.00	$ -
101-42100-212	MOTOR FUELS-POLICE DEPT	$ 12,529.65	$ 11,944.77	$ 13,868.46	$ 17,797.78	$ 9,164.85	$ 16,500.00	$ 16,500.00	$ -
101-42100-217	CLOTHING/UNIFORMS	$ 7,731.20	$ 11,382.43	$ 3,695.05	$ 4,230.02	$ 1,412.03	$ 5,000.00	$ 5,000.00	$ -
101-42100-240	VEHICLE EQUIPMENT	$ 708.34	$ 680.32	$ 198.01	$ 2,235.34	$ 305.30	$ 2,000.00	$ 2,000.00	$ -
101-42100-241	POLICE EQUIPMENT	$ 3,550.78	$ 4,115.21	$ 3,737.68	$ 4,000.42	$ 1,974.38	$ 3,000.00	$ 3,000.00	$ -
101-42100-301	AUDIT FEES	$ 4,716.00	$ 4,692.97	$ 4,471.34	$ 2,966.50	$ 4,729.40	$ 3,761.25	$ 3,761.25	$ -
101-42100-304	LEGAL FEES (PROSECUTIONS)	$ 17,732.33	$ 15,962.69	$ 21,971.25	$ 26,742.67	$ 14,035.91	$ 23,500.00	$ 29,500.00	$ 6,000.00
101-42100-306	PERSONNEL TESTING & RECRUIT.	$ 1,000.00	$ 1,600.00	$ -	$ -	$ -	$ 1,000.00	$ 1,000.00	$ -
101-42100-307	STATE FEE-TRAFFIC CITATIONS	$ 120.00	$ 100.00	$ -	$ 300.00	$ 80.00	$ 800.00	$ 800.00	$ -
101-42100-308	CONTRACTED CLEANING SERVICE	$ 1,540.80	$ 1,708.20	$ 2,058.00	$ 1,764.00	$ 1,176.00	$ 1,620.00	$ 1,620.00	$ -
101-42100-311	PAYROLL EXPENSE	$ -	$ -	$ 2,842.96	$ 1,208.62	$ -	$ 2,060.00		$ (2,060.00)
101-42100-313	TRANSCRIPTIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101-42100-314	SPECIAL INVESTIGATIONS	$ 892.08	$ 762.17	$ 246.56	$ 359.50	$ 441.15	$ 1,500.00	$ 1,500.00	$ -
101-42100-315	VETERINARY SERVICES	$ -	$ 105.00	$ -	$ -	$ -	$ -	$ -	$ -
101-42100-316	NARCOTICS ENFORCEMENT	$ 597.30	$ -	$ 55.81	$ 24.95	$ -	$ 600.00	$ 600.00	$ -
101-42100-320	COMPUTER DATA ACCESS LINE	$ -	$ -	$ -	$ -	$ -	$ 250.00	$ 250.00	$ -
101-42100-321	TELEPHONE/INTERNET	$ 7,235.28	$ 7,250.68	$ 8,578.29	$ 7,623.46	$ 5,584.23	$ 7,200.00	$ 8,000.00	$ 800.00
101-42100-322	POSTAGE	$ 572.68	$ 318.84	$ 507.37	$ 387.55	$ 442.57	$ 400.00	$ 400.00	$ -
101-42100-323	RADIO UNITS	$ 1,020.00	$ 2,670.00	$ 2,100.00	$ 2,205.00	$ -	$ 1,020.00	$ 2,500.00	$ 1,480.00
101-42100-324	STATE CHARGES-BCA	$ 1,080.00	$ 1,080.00	$ 810.00	$ 1,620.00	$ -	$ 1,080.00	$ 1,080.00	$ -
101-42100-331	TRAVEL/TRAINING	$ 3,921.35	$ 2,046.26	$ 4,038.83	$ 3,920.84	$ 490.00	$ 3,000.00	$ 4,000.00	$ 1,000.00
101-42100-335	VEHICLE LICENSE	$ 419.50	$ 350.25	$ 177.00	$ 525.51	$ -	$ 600.00	$ 600.00	$ -
101-42100-350	PRINTING & PUBLISHING	$ 466.62	$ 472.62	$ 1,319.39	$ 821.22	$ 1,030.69	$ 500.00	$ 1,000.00	$ 500.00

GENERAL FUND EXPENDITURES

Account Number	Account Title	2018 Actual	2019 Actual	12/31/2021 Actual	12/31/2022 Actual	8/31/2023 Actual	12/31/2023 Budget	12/31/2024 Budget	Budget Variance From Prior Year
101-42100-360	COMP INSURANCE	$ 1,651.36	$ 1,682.57	$ 2,118.71	$ 2,447.84	$ 3,250.36	$ 4,300.00	$ 4,945.00	$ 645.00
101-42100-361	VEHICLE INSURANCE	$ 2,531.61	$ 4,171.93	$ 4,795.07	$ 5,634.24	$ 3,706.13	$ 5,000.00	$ 5,750.00	$ 750.00
101-42100-404	MAINT & REPAIR (EQUIP)	$ 251.99	$ 289.21	$ 68.00	$ 310.98	$ (300.00)	$ 500.00	$ 500.00	$ -
101-42100-405	MAINT. CONTRACT SOFTWARE	$ 13,565.25	$ 919.68	$ 2,664.14	$ 2,743.95	$ 2,728.15	$ 5,000.00	$ 5,000.00	$ -
101-42100-406	MAINT CONTRACT-COPIER	$ 195.74	$ 388.84	$ 360.10	$ 392.81	$ 238.65	$ 250.00	$ 500.00	$ 250.00
101-42100-407	MAINT & REPAIR (TECHNOLOGY)	$ 510.99	$ 4,326.00	$ 3,988.43	$ 6,948.06	$ 3,957.43	$ 7,000.00	$ 7,000.00	$ -
101-42100-408	MAINT & REPAIR (VEHICLE)	$ 9,183.78	$ 9,732.03	$ 5,444.65	$ 7,418.79	$ 4,319.06	$ 7,400.00	$ 7,400.00	$ -
101-42100-413	POSTAGE METER RENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101-42100-414	IMPOUND FEE	$ -	$ 350.00	$ -	$ -	$ -	$ -	$ -	$ -
101-42100-433	DUES & SUBSCRIPTIONS	$ 1,595.97	$ 1,988.00	$ 1,422.22	$ 3,823.92	$ 2,161.00	$ 1,000.00	$ 4,000.00	$ 3,000.00
101-42100-436	TOWING CHARGES	$ 363.57	$ -	$ 540.00	$ 984.00	$ 580.00	$ 200.00	$ 200.00	$ -
101-42100-437	MISCELLANEOUS	$ 366.27	$ 20.01	$ 250.00	$ -	$ 1,437.67	$ 400.00	$ 400.00	$ -
101-42100-438	COMMUNITY POLICING EVENTS	$ 1,078.75	$ 1,637.31	$ 15.20	$ 526.41	$ 904.29	$ 200.00	$ 1,000.00	$ 800.00
101-42100-439	SALES TAX	$ 7.00	$ 9.00	$ 4.00	$ 8.05	$ 6.98	$ -	$ -	$ -
101-42100-550	CAPITAL OUTLAY (VEHICLE)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101-42100-560	CAPITAL OUTLAY (FURNITURE)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101-42100-575	CAPITAL OUTLAY (SOFTWARE)	$ 429.49	$ 1,349.00	$ -	$ -	$ -	$ -	$ -	$ -
101-42100-580	CAPITAL OUTLAY (OTHER EQPT)	$ -	$ 135.40	$ 1,232.29	$ 1,162.00	$ -	$ 1,500.00	$ 1,500.00	$ -
		$ 641,797.72	$ 659,317.23	$ 722,778.31	$ 765,497.00	$ 541,072.75	$ 825,600.63	$ 964,265.14	$ 138,664.51
FIRE DEPARTMENT					$ -				
101-42200-124	FIRE RELIEF ASSOCIATION	$ 53,444.03	$ 54,668.80	$ 56,318.53	$ 61,175.12	$ 3,000.00	$ 45,000.00	$ 45,000.00	$ -
101-42200-126	FIRE RELIEF ASSOC (MUNI CONTR)	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	$ 3,000.00	$ 3,000.00	$ -
101-42200-150	WORKER'S COMPENSATION	$ 12,176.10	$ 15,484.62	$ 17,352.78	$ 14,453.85	$ 10,131.04	$ 13,500.00	$ 15,120.00	$ 1,620.00
101-42200-200	OFFICE SUPPLIES	$ 744.34	$ 838.29	$ 485.56	$ 227.92	$ 215.93	$ 1,000.00	$ 1,000.00	$ -
101-42200-207	TRAINING SUPPLIES	$ 93.00	$ 95.88	$ -	$ -	$ -	$ 500.00	$ 500.00	$ -
101-42200-210	OTHER SUPPLIES	$ 2,934.48	$ 2,922.32	$ 2,878.48	$ 2,960.70	$ 912.96	$ 2,500.00	$ 2,500.00	$ -
101-42200-212	MOTOR FUELS-FIRE DEPT	$ 2,843.35	$ 2,557.56	$ 3,119.28	$ 5,671.92	$ 3,745.81	$ 3,000.00	$ 6,000.00	$ 3,000.00
101-42200-217	CLOTHING	$ 8,255.70	$ 8,293.17	$ 3,310.63	$ 10,004.09	$ 1,200.65	$ 20,000.00	$ 20,000.00	$ -
101-42200-220	MAINT & REPAIR SUPPLIES	$ 166.04	$ 27.54	$ 598.84	$ 917.16	$ 11.81	$ 750.00	$ 750.00	$ -
101-42200-221	EQUIPMENT/PARTS	$ -	$ -	$ -	$ 232.99	$ -	$ 500.00	$ 500.00	$ -
101-42200-240	TOOLS & SMALL EQUIPMENT	$ 1,812.57	$ 2,133.57	$ 1,281.31	$ 1,326.01	$ 1,723.70	$ 1,500.00	$ 1,500.00	$ -
101-42200-301	AUDIT FEES	$ 1,310.00	$ 1,943.15	$ 1,315.10	$ 872.50	$ 1,391.00	$ 1,200.00	$ 1,200.00	$ -
101-42200-304	LEGAL FEES	$ 436.20	$ 140.00	$ -	$ 607.50	$ 67.50	$ 100.00	$ 100.00	$ -
101-42200-305	MEDICAL FEES	$ 1,308.60	$ 5,496.02	$ 7,804.39	$ 6,418.22	$ 12,628.02	$ 7,500.00	$ 7,500.00	$ -
101-42200-306	PERSONNEL TESTING & RECRUIT.	$ -	$ 916.02	$ -	$ -	$ (19.75)	$ 1,300.00	$ 1,300.00	$ -
101-42200-308	CONTRACTED CLEANING SERVICE	$ 2,940.00	$ 3,170.00	$ 3,430.00	$ 2,450.00	$ 1,960.00	$ 3,000.00	$ 3,000.00	$ -
101-42200-311	PAYROLL EXPENSE	$ -	$ -	$ 243.67	$ 103.52	$ -	$ 160.00		$ (160.00)
101-42200-321	TELEPHONE	$ 2,166.48	$ 2,051.74	$ 2,304.13	$ 2,598.36	$ 2,026.93	$ 2,600.00	$ 2,600.00	$ -
101-42200-322	POSTAGE	$ 253.40	$ 180.00	$ 433.00	$ 255.47	$ 180.00	$ 500.00	$ 500.00	$ -
101-42200-323	RADIO UNITS	$ 3,251.00	$ 4,707.00	$ 7,423.25	$ 5,124.30	$ -	$ 5,000.00	$ 5,000.00	$ -
101-42200-331	TRAVEL/TRAINING	$ 6,205.97	$ 20,528.23	$ 18,392.01	$ 14,136.12	$ 14,299.14	$ 12,000.00	$ 12,000.00	$ -
101-42200-335	VEHICLE LICENSE	$ 111.75	$ -	$ 61.25	$ 66.17	$ -	$ 100.00	$ 100.00	$ -
101-42200-350	PRINTING & PUBLISHING	$ 206.96	$ 180.00	$ 20.00	$ 608.00	$ -	$ 500.00	$ 500.00	$ -
101-42200-351	PRINTING & PUBL FD CALANDER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101-42200-360	COMP INSURANCE	$ 1,803.81	$ 3,129.70	$ 3,763.83	$ 5,589.55	$ 6,152.37	$ 8,200.00	$ 9,430.00	$ 1,230.00
101-42200-361	VEHICLE INSURANCE	$ 4,591.66	$ 2,277.58	$ 2,225.38	$ 2,092.61	$ 1,663.61	$ 5,500.00	$ 6,325.00	$ 825.00

GENERAL FUND EXPENDITURES

Account Number	Account Title	2018 Actual	2019 Actual	12/31/2021 Actual	12/31/2022 Actual	8/31/2023 Actual	12/31/2023 Budget	12/31/2024 Budget	Budget Variance From Prior Year
101-42200-381	ELECTRICITY-FIRE DEPT	$ 5,427.09	$ 4,413.32	$ 5,721.71	$ 9,494.66	$ 1,475.28	$ 8,000.00	$ 8,000.00	$ -
101-42200-382	WATER & SEWER-FIRE DEPT	$ 1,255.06	$ 1,048.99	$ 1,338.33	$ 1,541.88	$ 754.94	$ 2,000.00	$ 2,000.00	$ -
101-42200-383	NATURAL GAS-FIRE DEPT	$ 4,372.69	$ 4,265.38	$ 6,004.26	$ 6,130.94	$ 5,403.27	$ 4,000.00	$ 4,000.00	$ -
101-42200-401	MAINT & REPAIR (BLDG)	$ 5,118.56	$ 6,232.23	$ 5,030.37	$ 9,000.91	$ 3,775.10	$ 10,000.00	$ 10,000.00	$ -
101-42200-404	MAINT & REPAIR (EQUIP)	$ 3,008.22	$ 2,662.04	$ 4,099.93	$ 4,887.36	$ 1,854.49	$ 1,000.00	$ 1,000.00	$ -
101-42200-405	MAINT. CONTRACT (SOFTWARE)	$ 675.00	$ 750.00	$ 929.66	$ 10,893.54	$ (0.33)	$ 1,000.00	$ 6,500.00	$ 5,500.00
101-42200-406	MAINT CONTRACT(AIR COMPRESS)	$ -	$ -	$ -	$ 75.15	$ -	$ -	$ -	$ -
101-42200-407	MAINT. CONTRACT-COPIER	$ -	$ -	$ -	$ -	$ -	$ 100.00	$ 100.00	$ -
101-42200-408	MAINT & REPAIR (VEHICLE)	$ 13,446.60	$ 34,159.68	$ 19,848.97	$ 26,897.71	$ 40,551.84	$ 20,000.00	$ 20,000.00	$ -
101-42200-433	DUES & SUBSCRIPTIONS	$ 908.14	$ 1,015.91	$ 1,236.00	$ 1,986.00	$ 836.23	$ 1,000.00	$ 2,000.00	$ 1,000.00
101-42200-437	MISCELLANEOUS	$ 899.68	$ 551.97	$ 821.59	$ 141.83	$ 183.49	$ 500.00	$ 500.00	$ -
101-42200-550	CAPITAL OUTLAY (VEHICLE)	$ 4,020.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101-42200-580	CAPITAL OUTLAY (OTHER EPMT)	$ -	$ -	$ 30.00	$ -	$ -	$ -	$ -	$ -
101-42201-103	SALARIES (P/T) - FIRE DEPT	$ 35,601.83	$ 42,050.89	$ 44,074.86	$ 58,031.81	$ 21,015.44	$ 49,200.00	$ 55,000.00	$ 5,800.00
101-42201-122	FICA - FIRE DEPT	$ 2,049.23	$ 2,569.46	$ 3,150.73	$ 3,269.25	$ 1,427.04	$ 2,542.00	$ 3,410.00	$ 868.00
101-42201-125	MEDICARE - FIRE DEPT	$ 516.26	$ 609.79	$ 938.65	$ 764.60	$ 333.77	$ 582.20	$ 781.00	$ 198.80
101-42203-101	WAGES (F/T) - PW CREW TIME	$ 5,449.80	$ 5,768.58	$ 5,826.67	$ 5,449.92	$ 3,996.94	$ 6,149.10	$ 6,753.76	$ 604.66
101-42203-102	WAGES (O/T) - PW CREW TIME	$ 391.98	$ 476.56	$ 48.28	$ 189.97	$ 233.94	$ 299.37	$ 327.83	$ 28.46
101-42203-105	ON CALL-PUBLIC WORKS	$ 58.92	$ 58.65	$ 178.56	$ 104.87	$ 42.60	$ 62.40	$ 62.40	$ -
101-42203-121	PERA - PUBLIC WORKS	$ 435.24	$ 473.82	$ 453.73	$ 418.61	$ 320.60	$ 488.32	$ 535.80	$ 47.48
101-42203-122	FICA - PUBLIC WORKS	$ 343.25	$ 374.04	$ 402.57	$ 340.19	$ 255.22	$ 403.67	$ 442.93	$ 39.26
101-42203-125	MEDICARE - PUBLIC WORKS	$ 80.43	$ 87.56	$ 94.30	$ 79.55	$ 59.61	$ 92.45	$ 101.44	$ 8.99
101-42203-130	INSURANCE BENEFITS - PUBLIC W	$ 679.89	$ 733.86	$ 929.31	$ 762.07	$ 453.55	$ 784.56	$ 859.81	$ 75.25
		$ 194,793.31	$ 243,043.92	$ 236,919.90	$ 281,352.90	$ 144,263.74	$ 247,114.07	$ 267,799.97	$ 20,685.90
BUILDING INSPECTOR					$ -				
101-42400-301	AUDIT FEE	$ 524.00	$ 1,092.11	$ 526.04	$ 349.00	$ 556.40	$ 442.50	$ 442.50	$ -
101-42400-310	INSPECTOR'S FEES	$ 27,347.23	$ 32,542.63	$ 30,404.56	$ 51,763.37	$ 35,615.24	$ 25,000.00	$ 25,000.00	$ -
101-42400-311	PAYROLL EXPENSE	$ -	$ -	$ 162.46	$ 69.05	$ -	$ 150.00		$ (150.00)
101-42400-438	STATE SURCHARGE TAX	$ 4,601.29	$ 2,586.71	$ 592.11	$ 7,876.54	$ 2,729.76	$ 2,000.00	$ 2,000.00	$ -
101-42406-101	SALARY (F/T) - PW/ADMIN	$ 15,666.06	$ 17,414.69	$ 27,658.61	$ 32,669.08	$ 22,483.90	$ 35,280.75	$ 38,894.13	$ 3,613.38
101-42406-102	OVERTIME (F/T) - PW/ADMIN	$ 351.13	$ 150.35	$ 12.67	$ 102.81	$ -	$ 200.00	$ 200.00	$ -
101-42406-103	SALARIES (P/T) LEGISLATIVE	$ 3,792.34	$ 3,786.89	$ -	$ -	$ -	$ -	$ -	$ -
101-42406-121	PERA	$ 1,480.50	$ 1,598.06	$ 2,184.98	$ 2,299.54	$ 1,703.75	$ 2,661.06	$ 2,932.06	$ 271.00
101-42406-122	FICA	$ 1,214.71	$ 1,281.31	$ 1,800.82	$ 1,875.98	$ 1,384.16	$ 2,199.81	$ 2,423.84	$ 224.03
101-42406-125	MEDICARE	$ 284.14	$ 299.65	$ 421.04	$ 438.73	$ 323.71	$ 503.83	$ 555.14	$ 51.31
101-42406-130	INSURANCE BENEFITS	$ 2,042.76	$ 2,498.95	$ 2,609.94	$ 3,214.62	$ 1,491.19	$ 2,484.15	$ 2,863.95	$ 379.80
		$ 57,304.16	$ 63,251.35	$ 66,373.23	$ 100,658.72	$ 66,288.11	$ 70,922.10	$ 75,311.61	$ 4,389.51
CIVIC DEFENSE					$ -				
101-42500-404	MAINT. & REPAIR (EQUIPMENT)	$ -	$ -	$ -	$ -	$ -	$ 400.00	$ 400.00	$ -
		$ -	$ -	$ -	$ -	$ -	$ 400.00	$ 400.00	$ -
ANIMAL CONTROL					$ -				
101-42700-210	OTHER SUPPLIES	$ 84.10	$ 113.85	$ -	$ 61.15	$ -	$ 150.00	$ 150.00	$ -
101-42700-315	VETERINARY SERVICES	$ -	$ -	$ -	$ -	$ -	$ 400.00	$ 400.00	$ -
		$ 84.10	$ 113.85	$ -	$ 61.15	$ -	$ 550.00	$ 550.00	$ -
PUBLIC WORKS					$ -				
101-43000-101	SALARIES (F/T)	$ 71,363.83	$ 79,545.55	$ 77,397.23	$ 86,392.61	$ 58,114.50	$ 88,283.52	$ 96,606.64	$ 8,323.12

GENERAL FUND EXPENDITURES

Account Number	Account Title	2018 Actual	2019 Actual	12/31/2021 Actual	12/31/2022 Actual	8/31/2023 Actual	12/31/2023 Budget	12/31/2024 Budget	Budget Variance From Prior Year
101-43000-102	OVERTIME (F/T)	$ 6,256.65	$ 8,840.12	$ 470.34	$ 3,180.97	$ 4,951.94	$ 8,223.30	$ 9,002.70	$ 779.40
101-43000-105	ON CALL-PUBLIC WORKS	$ 1,240.08	$ 1,317.98	$ 8,510.51	$ 2,812.88	$ 1,438.50	$ 2,106.00	$ 2,106.00	$ -
101-43000-121	PERA - PUBLIC WORKS	$ 5,795.42	$ 6,734.78	$ 6,769.98	$ 6,582.06	$ 4,823.59	$ 7,395.96	$ 8,078.65	$ 682.69
101-43000-122	FICA - PUBLIC WORKS	$ 4,432.08	$ 5,177.81	$ 5,106.92	$ 5,220.25	$ 4,122.05	$ 6,113.99	$ 6,678.35	$ 564.36
101-43000-125	MEDICARE - PUBLIC WORKS	$ 1,036.56	$ 1,210.99	$ 1,195.98	$ 1,221.08	$ 963.99	$ 1,400.30	$ 1,529.56	$ 129.26
101-43000-130	INSURANCE BENEFITS - PUBLIC W	$ 14,462.03	$ 14,092.03	$ 19,832.07	$ 20,649.57	$ 17,926.17	$ 23,934.37	$ 26,274.46	$ 2,340.09
101-43000-150	WORKER'S COMPENSATION	$ 1,073.35	$ 1,468.79	$ 1,858.72	$ 1,531.22	$ 980.21	$ 1,300.00	$ 1,456.00	$ 156.00
101-43000-200	OFFICE SUPPLIES	$ 69.99	$ 1,127.35	$ 85.40	$ 2.38	$ 1,157.77	$ 500.00	$ 500.00	$ -
101-43000-210	OPERATIING SUPPLIES	$ 8,940.02	$ 8,565.11	$ 9,426.99	$ 11,578.40	$ 6,005.20	$ 9,000.00	$ 10,000.00	$ 1,000.00
101-43000-212	MOTOR FUELS-PUBLIC WORKS	$ 12,752.85	$ 15,872.93	$ 15,563.33	$ 20,712.58	$ 11,752.99	$ 18,000.00	$ 20,000.00	$ 2,000.00
101-43000-217	CLOTHING	$ 711.87	$ 460.01	$ 200.00	$ 987.57	$ 966.22	$ 800.00	$ 1,000.00	$ 200.00
101-43000-220	MAINT & REPAIR SUPPLIES	$ 967.84	$ 517.07	$ 1,099.08	$ 3,689.13	$ 803.90	$ 3,000.00	$ 3,000.00	$ -
101-43000-240	TOOLS & SMALL EQUIPMENT	$ 21.36	$ 693.97	$ 1,385.42	$ 2,836.48	$ 4,639.85	$ 2,000.00	$ 2,000.00	$ -
101-43000-301	AUDIT FEES	$ 1,310.00	$ 1,526.28	$ 1,578.12	$ 1,047.00	$ 1,669.20	$ 1,327.50	$ 1,327.50	$ -
101-43000-303	ENGINEERING FEES	$ -	$ 369.00	$ 539.00	$ 12,761.50	$ (4,147.50)	$ -	$ -	$ -
101-43000-311	PAYROLL EXPENSE	$ -	$ -	$ 568.59	$ 241.61	$ -	$ 440.00		$ (440.00)
101-43000-317	COMPOST SITE EXPENSE	$ 1,000.00	$ 900.00	$ 1,465.00	$ 24,659.86	$ -	$ 9,000.00	$ 20,000.00	$ 11,000.00
101-43000-321	TELEPHONE	$ 6,548.44	$ 6,622.64	$ 3,470.42	$ 3,894.77	$ 2,723.31	$ 2,250.00	$ 4,000.00	$ 1,750.00
101-43000-322	POSTAGE	$ 81.00	$ 78.39	$ 129.96	$ 81.00	$ 60.00	$ 115.00	$ 115.00	$ -
101-43000-323	RADIO UNITS/CELL PHONES	$ 420.10	$ 660.12	$ 3,579.25	$ 745.49	$ 754.36	$ 2,500.00	$ 800.00	$ (1,700.00)
101-43000-331	TRAVEL/TRAINING	$ 210.00	$ 1,670.00	$ 732.50	$ 740.00	$ 4,534.00	$ 1,000.00	$ 1,000.00	$ -
101-43000-335	VEHICLE LICENSES	$ 256.00	$ -	$ 21.00	$ 271.77	$ 170.50	$ 250.00	$ 250.00	$ -
101-43000-350	PRINTING & PUBLISHING	$ 1,044.65	$ 464.76	$ 20.59	$ 445.50	$ -	$ 300.00	$ 300.00	$ -
101-43000-360	COMP INSURANCE	$ 4,192.77	$ 4,293.43	$ 5,033.09	$ 5,801.57	$ 2,903.94	$ 3,900.00	$ 4,485.00	$ 585.00
101-43000-361	VEHICLE INSURANCE	$ 717.78	$ 703.26	$ 632.06	$ 684.67	$ 661.97	$ 1,000.00	$ 1,150.00	$ 150.00
101-43000-365	INSURANCE CLAIMS	$ -	$ -	$ -	$ -	$ -	$ 250.00	$ 250.00	$ -
101-43000-381	ELECTRICITY-PUBLIC WORKS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101-43000-382	WATER & SEWER-PUBLIC WORKS	$ 2,468.41	$ 1,171.95	$ 1,470.15	$ 1,521.92	$ 1,819.79	$ 2,300.00	$ 2,300.00	$ -
101-43000-383	NATURAL GAS-PUBLIC WORKS	$ 549.77	$ 660.52	$ 904.42	$ 710.76	$ 650.24	$ 800.00	$ 800.00	$ -
101-43000-401	MAINT & REPAIR (BLDG)	$ 1,565.13	$ 1,410.56	$ 2,130.54	$ 4,173.84	$ 2,044.28	$ 3,000.00	$ 3,000.00	$ -
101-43000-404	MAINT & REPAIR (EQUIP)	$ 2,951.50	$ 1,488.11	$ 4,776.18	$ 5,868.39	$ 4,531.83	$ 4,000.00	$ 5,000.00	$ 1,000.00
101-43000-406	MAINT CONTRACT COPIER	$ -	$ 40.60	$ 302.82	$ 411.76	$ 179.82	$ 360.00	$ 360.00	$ -
101-43000-407	MAINT & REPAIR (TECHNOLOGY)	$ -	$ -	$ 69.20	$ 1,550.14	$ 989.37	$ 1,600.00	$ 1,600.00	$ -
101-43000-408	MAINT & REPAIR (VEHICLE)	$ 1,972.43	$ 1,064.84	$ 601.86	$ 25.39	$ -	$ 1,000.00	$ 1,000.00	$ -
101-43000-417	UNIFORM RENTAL-PUBLIC WORKS	$ 1,513.05	$ 1,923.19	$ 1,257.45	$ 174.00	$ -	$ 1,400.00	$ 1,400.00	$ -
101-43000-433	DUES & SUBSCRIPTIONS	$ 119.00	$ 127.78	$ -	$ -	$ -	$ -	$ -	$ -
101-43000-437	MISCELLANEOUS	$ 25.70	$ 52.65	$ 21.22	$ 31.91	$ -	$ 100.00	$ 100.00	$ -
101-43000-439	SALES TAX	$ 9.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101-43000-535	CAPITAL OUTLAY (SITE IMPRV)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101-43007-102	OVERTIME (P/T) SEASONAL	$ -	$ 26.19	$ -	$ -	$ -	$ -	$ -	$ -
101-43007-103	SALARIES (P/T) SEASONAL	$ 3,211.04	$ 4,562.50	$ 187.35	$ -	$ -	$ 4,031.04	$ 4,272.90	$ 241.86
101-43007-122	FICA - SEASONAL	$ 191.39	$ 284.51	$ 40.00	$ (13.95)	$ -	$ 249.92	$ 264.92	$ 15.00
101-43007-125	MEDICARE - SEASONAL	$ 44.78	$ 66.53	$ 9.37	$ (3.26)	$ -	$ 57.24	$ 60.68	$ 3.44
		$ 159,525.87	$ 175,792.30	$ 178,442.11	$ 233,222.82	$ 138,191.99	$ 213,288.14	$ 242,068.36	$ 28,780.22
STREETS					$ -				
101-43100-101	SALARY (F/T)	$ 69,041.39	$ 75,038.34	$ 79,411.02	$ 84,528.46	$ 56,789.41	$ 89,266.11	$ 97,780.59	$ 8,514.48

GENERAL FUND EXPENDITURES

Account Number	Account Title	2018 Actual	2019 Actual	12/31/2021 Actual	12/31/2022 Actual	8/31/2023 Actual	12/31/2023 Budget	12/31/2024 Budget	Budget Variance From Prior Year
101-43100-102	OVERTIME (F/T)	$ 6,480.75	$ 8,949.14	$ 458.11	$ 3,642.02	$ 5,477.91	$ 8,774.70	$ 9,640.31	$ 865.61
101-43100-105	ON CALL-PUBLIC WORKS	$ 1,170.98	$ 1,218.24	$ 5,829.81	$ 2,871.93	$ 1,373.40	$ 2,043.60	$ 2,043.60	$ -
101-43100-121	PERA	$ 5,640.94	$ 6,358.22	$ 6,687.39	$ 6,471.86	$ 4,777.74	$ 7,506.33	$ 8,209.84	$ 703.51
101-43100-122	FICA	$ 4,306.99	$ 4,905.79	$ 5,048.50	$ 4,871.57	$ 3,656.25	$ 6,205.23	$ 6,786.80	$ 581.57
101-43100-125	MEDICARE	$ 1,007.27	$ 1,147.26	$ 1,182.15	$ 1,139.37	$ 855.08	$ 1,421.20	$ 1,554.40	$ 133.20
101-43100-130	INSURANCE BENEFITS	$ 13,638.15	$ 13,114.60	$ 18,738.15	$ 20,056.75	$ 17,034.93	$ 23,186.98	$ 25,546.56	$ 2,359.58
101-43100-150	WORKER'S COMPENSATION	$ 1,073.35	$ 1,468.79	$ 1,831.74	$ 1,531.22	$ 980.21	$ 1,300.00	$ 1,456.00	$ 156.00
101-43100-210	OTHER SUPPLIES	$ -	$ 7.91	$ 453.26	$ 265.18	$ 23.33	$ 200.00	$ 200.00	$ -
101-43100-212	MOTOR FUELS-STREETS	$ 4,374.83	$ 5,338.36	$ 3,872.01	$ 11,219.25	$ 9,287.57	$ 6,250.00	$ 12,000.00	$ 5,750.00
101-43100-224	STREET MAINT. MATERIALS	$ 25,199.63	$ 29,687.42	$ 15,689.03	$ 23,372.44	$ 20,974.11	$ 22,000.00	$ 30,000.00	$ 8,000.00
101-43100-226	SIGNAGE MATERIALS	$ 611.64	$ 8,094.72	$ 2,059.36	$ 2,107.00	$ 1,599.45	$ 4,000.00	$ 2,500.00	$ (1,500.00)
101-43100-240	SMALL TOOLS	$ -	$ 417.35	$ 736.71	$ 375.93	$ 1,230.21	$ 500.00	$ 500.00	$ -
101-43100-301	AUDIT FEES	$ 1,834.00	$ 1,780.70	$ 1,578.12	$ 1,047.00	$ 1,669.20	$ 1,327.50	$ 1,327.50	$ -
101-43100-303	ENGINEERING FEES	$ 798.50	$ 13,255.00	$ 27,395.00	$ -	$ -	$ 5,000.00	$ 5,000.00	$ -
101-43100-310	SNOW REMOVAL CONTRACTOR	$ 3,741.00	$ 10,160.00	$ 420.00	$ -	$ 5,830.00	$ 1,500.00	$ 1,500.00	$ -
101-43100-311	PAYROLL EXPENSE	$ -	$ -	$ 568.59	$ 241.61	$ -	$ 440.00		$ (440.00)
101-43100-360	COMP INSURANCE	$ 4,530.33	$ 4,693.50	$ 5,165.74	$ 3,862.92	$ 84.97	$ 5,100.00	$ 5,865.00	$ 765.00
101-43100-361	VEHICLE INSURANCE	$ 1,465.87	$ 1,439.49	$ 1,294.21	$ 1,057.05	$ 320.80	$ 1,600.00	$ 1,840.00	$ 240.00
101-43100-381	ELECTRICITY (STREET LIGHTS)	$ 47,619.85	$ 24,829.02	$ 41,867.28	$ 32,156.42	$ 1,499.30	$ 58,300.00	$ 37,000.00	$ (21,300.00)
101-43100-403	MAINT & REPAIR (STREETS)	$ 9,686.65	$ 10,158.27	$ 5,261.49	$ 8,503.30	$ 15,996.00	$ 6,500.00	$ 9,000.00	$ 2,500.00
101-43100-404	MAINT & REPAIR (EQUIP)	$ 18,082.45	$ 17,093.99	$ 13,612.42	$ 31,223.75	$ 22,707.72	$ 12,000.00	$ 12,000.00	$ -
101-43100-405	MAINT & REPAIR (DITCHES)	$ -	$ -	$ 200.00	$ -	$ -	$ 6,000.00	$ 6,000.00	$ -
101-43100-406	MAINT & REPAIR (STR. LIGHTS)	$ 47.57	$ 550.12	$ 1,056.39	$ 37.17	$ 705.66	$ 2,500.00	$ 2,500.00	$ -
101-43100-436	RR CROSSING	$ -	$ -	$ 150.00	$ -	$ -	$ -	$ -	$ -
101-43100-437	MISCELLANEOUS	$ 89.32	$ 102.28	$ -	$ 2,500.00	$ -	$ -	$ -	$ -
		$ 220,441.46	$ 239,808.51	$ 240,566.48	$ 243,082.20	$ 172,873.25	$ 272,921.65	$ 280,250.59	$ 7,328.94
PARKS COMMISSION					$ -				
101-45100-103	SALARIES (P/T) - PARKS COMM	$ 1,320.00	$ 1,320.00	$ 1,170.00	$ 1,570.00	$ 1,320.36	$ 1,320.00	$ 1,320.00	$ -
101-45100-122	FICA - PARK COMMISSION	$ 81.84	$ 83.08	$ 72.54	$ 95.48	$ 85.87	$ 81.84	$ 81.84	$ -
101-45100-125	MEDICARE - PARK COMMISION	$ 19.20	$ 19.49	$ 17.01	$ 22.39	$ 20.17	$ 19.14	$ 19.14	$ -
101-45100-150	WORKER'S COMPENSATION	$ 1,091.85	$ 1,493.25	$ 1,863.99	$ 1,556.41	$ 995.10	$ 1,350.00	$ 1,512.00	$ 162.00
101-45100-301	AUDIT FEES	$ 131.00	$ 276.06	$ 263.02	$ 174.50	$ 278.20	$ 221.25	$ 221.25	$ -
101-45100-303	ENGINEERING FEES	$ -	$ -	$ -	$ 475.00	$ -	$ 100.00	$ 100.00	$ -
101-45100-304	LEGAL FEES	$ -	$ -	$ -	$ -	$ 45.00	$ 100.00	$ 100.00	$ -
101-45100-322	POSTAGE	$ 121.50	$ 90.00	$ 181.50	$ 121.50	$ 90.00	$ 170.00	$ 170.00	$ -
101-45100-405	MAINT. CONTRACT-COPIER	$ 157.84	$ 33.19	$ -	$ -	$ -	$ -	$ -	$ -
101-45100-437	MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ 150.00	$ 150.00	$ -
		$ 2,923.23	$ 3,315.07	$ 3,568.06	$ 4,015.28	$ 2,834.70	$ 3,512.23	$ 3,674.23	$ 162.00
PARKS					$ -				
101-45200-101	SALARY (F/T)	$ 18,584.85	$ 19,817.50	$ 22,654.90	$ 25,165.65	$ 17,095.81	$ 26,168.48	$ 28,603.12	$ 2,434.64
101-45200-102	WAGES (O/T) - PW CREW TIME	$ 1,687.27	$ 2,237.34	$ 102.50	$ 1,118.74	$ 1,533.55	$ 2,265.00	$ 2,475.54	$ 210.54
101-45200-105	ON CALL-PUBLIC WORKS	$ 294.28	$ 292.77	$ 1,433.46	$ 779.39	$ 367.50	$ 546.00	$ 546.00	$ -
101-45200-121	PERA - PUBLIC WORKS	$ 1,509.00	$ 1,668.86	$ 1,896.98	$ 1,912.93	$ 1,421.41	$ 2,173.46	$ 2,371.85	$ 198.39
101-45200-122	FICA - PUBLIC WORKS	$ 1,164.88	$ 1,292.55	$ 1,451.60	$ 2,021.20	$ 1,145.65	$ 1,796.73	$ 1,960.73	$ 164.00
101-45200-125	MEDICARE - PUBLIC WORKS	$ 272.41	$ 302.18	$ 340.03	$ 472.67	$ 267.81	$ 411.51	$ 449.07	$ 37.56
101-45200-130	INSURANCE BENEFITS - PUBLIC W	$ 3,359.77	$ 3,421.60	$ 5,148.53	$ 5,234.94	$ 3,970.10	$ 6,259.51	$ 6,877.89	$ 618.38

GENERAL FUND EXPENDITURES

Account Number	Account Title	2018 Actual	2019 Actual	12/31/2021 Actual	12/31/2022 Actual	8/31/2023 Actual	12/31/2023 Budget	12/31/2024 Budget	Budget Variance From Prior Year
101-45200-150	WORKER'S COMPENSATION	$ 1,185.55	$ 1,920.08	$ 1,999.12	$ 2,300.08	$ 1,448.94	$ 1,950.00	$ 2,184.00	$ 234.00
101-45200-210	OPERATING SUPPLIES	$ 77.98	$ 57.05	$ 4,763.43	$ 7,475.99	$ 1,134.17	$ 5,000.00	$ 5,000.00	$ -
101-45200-212	MOTOR FUELS-PARKS	$ 5,249.82	$ 6,405.29	$ 5,523.72	$ 7,925.11	$ 5,072.94	$ 6,250.00	$ 6,250.00	$ -
101-45200-220	MAINT & REPAIR SUPPLIES	$ 259.87	$ 422.06	$ 1,655.57	$ 251.60	$ 1,520.07	$ 1,500.00	$ 1,500.00	$ -
101-45200-221	PORTABLE STAGE MAINT. & REPAIR	$ -	$ -	$ -	$ 7,337.83	$ -	$ 500.00	$ 500.00	$ -
101-45200-240	TOOLS & SMALL EQUIPMENT	$ -	$ -	$ 101.03	$ 15.99	$ 193.23	$ -	$ -	$ -
101-45200-301	AUDIT FEES	$ 786.00	$ 828.17	$ 789.06	$ 523.50	$ 834.60	$ 663.75	$ 663.75	$ -
101-45200-308	CONTRACTED CLEANING SERVICE	$ -	$ -	$ 5,120.00	$ 1,390.00	$ -	$ 5,500.00	$ 5,500.00	$ -
101-45200-311	PAYROLL EXPENSE	$ -	$ -	$ 243.67	$ 103.53	$ -	$ 160.00		$ (160.00)
101-45200-314	TREE REMOVAL	$ -	$ 200.00	$ -	$ -	$ -	$ -	$ -	$ -
101-45200-360	COMP INSURANCE	$ 21,857.70	$ 22,547.47	$ 25,640.42	$ 22,561.15	$ 9,842.01	$ 13,500.00	$ 15,525.00	$ 2,025.00
101-45200-381	ELECTRICITY-PARKS	$ 6,741.24	$ 7,865.72	$ 6,258.97	$ 6,532.49	$ 1,319.02	$ 9,900.00	$ 6,500.00	$ (3,400.00)
101-45200-382	WATER & SEWER-PARKS	$ 3,350.77	$ 5,748.24	$ 8,894.95	$ 9,291.96	$ 14,388.86	$ 6,500.00	$ 10,000.00	$ 3,500.00
101-45200-383	NATURAL GAS-PARKS	$ 1,244.06	$ 1,206.55	$ 1,682.47	$ 1,559.01	$ 1,580.97	$ 1,500.00	$ 1,500.00	$ -
101-45200-401	MAINT & REPAIR (BLDGS)	$ 1,383.21	$ 8,120.84	$ 3,010.16	$ 4,663.09	$ 1,875.81	$ 4,500.00	$ 4,500.00	$ -
101-45200-403	LAKE & BEACH MAINTENANCE	$ 3,675.35	$ 344.94	$ 1,764.59	$ 259.46	$ -	$ 1,200.00	$ 1,200.00	$ -
101-45200-404	MAINT & REPAIR (EQUIP)	$ 1,278.20	$ 3,145.52	$ 2,538.20	$ 5,099.17	$ 3,400.92	$ 2,000.00	$ 3,000.00	$ 1,000.00
101-45200-405	MAINT & REPAIR (LANDSCAPING)	$ 9,513.59	$ 7,454.45	$ 13,640.20	$ 9,021.37	$ 3,804.41	$ 8,000.00	$ 8,000.00	$ -
101-45200-407	PORTABLE TOILETS (4TH OF JULY)	$ 4,904.88	$ 5,563.08	$ 5,804.93	$ 6,778.53	$ 6,577.36	$ 6,000.00	$ 7,000.00	$ 1,000.00
101-45200-437	MISCELLANEOUS	$ 261.56	$ 228.77	$ 105.95	$ 23,195.39	$ -	$ 18,000.00	$ 18,000.00	$ -
101-45200-580	CAPITAL OUTLAY (OTHER EQUIP.)	$ -	$ -	$ 4,215.88	$ -	$ 972.29	$ -	$ -	$ -
101-45207-103	SALARIES (P/T)	$ 4,582.72	$ 7,387.40	$ 387.50	$ -	$ -	$ 8,062.08	$ 8,062.08	$ -
101-45207-122	FICA - SEASONAL	$ 277.47	$ 460.43	$ 40.47	$ -	$ -	$ 499.85	$ 499.85	$ (0.00)
101-45207-125	MEDICARE - SEASONAL	$ 64.93	$ 107.73	$ 9.44	$ -	$ -	$ 114.48	$ 114.48	$ 0.00
		$ 93,567.36	$ 109,046.59	$ 127,217.73	$ 152,990.77	$ 79,767.43	$ 140,920.85	$ 148,783.36	$ 7,862.51
LIBRARY					$ -				
101-45500-308	CONTRACTED CLEANING SERVICE	$ 4,237.20	$ 5,167.55	$ 5,659.50	$ 4,851.00	$ 3,234.00	$ 4,440.00	$ 4,440.00	$ -
101-45500-360	COMP INSURANCE	$ 735.09	$ 760.18	$ 940.04	$ 1,331.64	$ 1,383.03	$ 1,850.00	$ 2,127.50	$ 277.50
101-45500-381	ELECTRICITY-LIBRARY	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	$ 2,200.00	$ 2,200.00	$ -
101-45500-382	WATER & SEWER-LIBRARY	$ 325.00	$ 325.00	$ 325.00	$ 325.00	$ -	$ 325.00	$ 325.00	$ -
101-45500-383	NATURAL GAS-LIBRARY	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00	$ 1,500.00	$ -
101-45500-401	MAINT. & REPAIR (BLDG)	$ 980.00	$ 4,167.84	$ 345.00	$ 380.00	$ -	$ 1,000.00	$ 1,000.00	$ -
101-45503-101	WAGES (F/T) PW CREW TIME	$ 3,283.89	$ 3,483.44	$ 4,113.04	$ 4,220.13	$ 2,998.88	$ 4,561.02	$ 4,979.10	$ 418.08
101-45503-102	WAGES (O/T) - PW CREW TIME	$ 323.75	$ 440.20	$ 16.53	$ 194.67	$ 284.22	$ 453.00	$ 495.11	$ 42.11
101-45503-105	ON CALL-PUBLIC WORKS	$ 58.92	$ 58.65	$ 286.71	$ 155.87	$ 73.50	$ 109.20	$ 109.20	$ -
101-45503-121	PERA - PUBLIC WORKS	$ 268.35	$ 298.93	$ 329.79	$ 341.45	$ 251.72	$ 384.24	$ 418.76	$ 34.52
101-45503-122	FICA - PUBLIC WORKS	$ 205.30	$ 229.61	$ 249.35	$ 256.37	$ 192.31	$ 317.64	$ 346.17	$ 28.53
101-45503-125	MEDICARE - PUBLIC WORKS	$ 48.16	$ 53.86	$ 58.37	$ 59.83	$ 45.02	$ 72.75	$ 79.28	$ 6.53
101-45503-130	INSURANCE BENEFITS - PUBLIC W	$ 669.61	$ 672.43	$ 953.18	$ 1,008.87	$ 793.65	$ 1,235.72	$ 1,359.47	$ 123.75
		$ 14,635.27	$ 19,157.69	$ 16,776.51	$ 16,624.83	$ 9,256.33	$ 18,448.57	$ 19,379.59	$ 931.02
TRANSFERS OUT					$ -				
101-49300-720	TRANSFER TO BUILDING FUND 498	$ 87,651.00	$ 89,364.80	$ -	$ 167,500.00	$ -	$ 218,500.00	$ 161,220.00	$ (57,280.00)
101-49300-721	TRANSFER TO PD EQPT FUND 497	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	$ 20,000.00	$ 25,000.00	$ 5,000.00
101-49300-722	TRANSFER TO FD EQPT FUND 496	$ 84,943.00	$ 88,206.25	$ 91,000.00	$ 145,000.00	$ -	$ 56,590.00	$ 40,000.00	$ (16,590.00)
101-49300-723	TRANSFER TO PW EQPT FUND 495	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ -	$ 60,000.00	$ 65,000.00	$ 5,000.00
101-49300-724	TRANSFER TO STREET FUND 494	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

GENERAL FUND EXPENDITURES

Account Number	Account Title	2018 Actual	2019 Actual	12/31/2021 Actual	12/31/2022 Actual	8/31/2023 Actual	12/31/2023 Budget	12/31/2024 Budget	Budget Variance From Prior Year
101-49300-725	TRANSFER TO STREET MAINTENANCE	$ -	$ 30,000.00	$ 30,000.00	$ -	$ -	$ -	$ -	$ -
101-49300-729	LOAN TO TRAINING CENTER	$ 48,300.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101-49300-733	TRANS OUT	$ 40,000.00	$ 20,000.00	$ 20,000.00	$ 88,000.00	$ -	$ 35,000.00	$ 45,000.00	$ 10,000.00
101-49300-734	TRANSFERS OUT-OTHER CAPITAL	$ -	$ -	$ 3,000.00	$ 3,000.00	$ -	$ 3,000.00	$ 3,000.00	$ -
		$ 340,894.00	$ 307,571.05	$ 224,000.00	$ 483,500.00		$ 393,090.00	$ 339,220.00	$ (53,870.00)
									$ -
	TOTAL EXPENSES	$ 2,010,959.56	$ 2,117,824.63	$ 2,173,174.33	$ 2,753,220.52	$ 1,503,497.26	$ 2,615,133.30	$ 2,831,301.28	$ 216,167.98