



**CITY COUNCIL BUDGET WORK SESSION #1  
MONDAY, JANUARY 9, 2023 - 5:30 P.M.  
CITY COUNCIL CHAMBERS  
110 N. POPLAR STREET, WEST BRANCH, IOWA  
<https://zoom.us/j/5322527574>**

***or dial in phone number 1-312-626-6799 with Meeting ID 532 252 7574.***

**AGENDA**

1. Call to order
2. Roll call
3. FY 2024 Budget Work Session discussion topics
  - a) Budget assumptions
  - b) Quick notes
  - c) Following along with the new format
  - d) Reserve requirements
  - e) Summary of birds' eye budget (as of today)
  - f) Addressing Council's strategic plan
  - g) CA's transparent items

The Good and Bad: Enterprise Funds

- h) Streets, water, sewer, storm water
- i) CIP for Enterprise Funds
- j) Water does Utility Coordinator position look like?

The Ugly: The General Fund

- k) GF Road Use, Street lighting and Cemetery
- l) City Hall
- m) Police Department
- n) Fire Department
- o) Library & Cable
- p) Park & Rec
- q) Miscellaneous funds
  - a. HHTD
  - b. Community & Cultural
  - c. Economic Development
  - d. Mayor/Council/City Hall
  - e. Legal/Professional
  - f. Boards & Commissions
  - g. Solid Waste
  - h. Building Inspections
4. Council Input – Questions and Comments for Staff
5. Adjourn



# City of West Branch

FISCAL YEAR 2023-2024  
BUDGET PRESENTATION

# 2023–2024 Budget Overview

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## All Budget Assumptions

- 6% increase in full time permanent wages.
- 10% increase in health insurance (20% last year)
- 25% increase in fuel, utilities, travel, and equipment.
- \$-20,000 in tax revenue. (50/50 BPT and Rollback)
- Conservative Revenue assume no new growth or now sewer/water rate increase.
- Still a working progress as we are working on budget earlier this year.

# 2022-2023 Budget Overview

## Tax Rate Assumptions:

- Test run on IDOM suggests \$13.25 will be the tax rate compared to \$13.22 last year.
  - Assumes everyone has health insurance to give council a picture of FY25 with new staff.

<b>16 CEDAR</b>	
BENNETT	12.46991
CLARENCE	10.34735
DURANT	14.64314
LOWDEN	11.42166
MECHANICSVILLE	14.94832
STANWOOD	13.31277
TIPTON	16.61884
WEST BRANCH	13.22028
<b>52 JOHNSON</b>	
CORALVILLE	14.31230
HILLS	8.09630
IOWA CITY	15.63305
LONE TREE	8.24940
NORTH LIBERTY	11.31920
OXFORD	12.82775
SHUEYVILLE	7.20318
SOLOM	10.97629
SWISHER	12.25346
TIFFIN	11.80746
UNIVERSITY HEIGHTS	11.74965
<b>53 JONES</b>	
ANAMOSA	14.66922
MARTELLE	14.12309
MONTICELLO	13.86904
MORLEY	8.10000
OLIN	14.25988
ONSLow	9.38255
OXFORD JUNCTION	23.29267
WYOMING	13.44345

# New Format

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# Explanation

# Reserve Requirements

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	<u>Fund</u>	<u>Reserve Requirement</u>	<u>Amount</u>	<u>To Meet Goal</u>
1.	General Fund	25% or 3 Months Operating Expenses	\$ 507,884	\$ (34,667)
2	Hotel/Motel	One Year's Receipts	\$ 30,000	\$ 34,195
5a	Capital Proj. Reserve	One Year's Receipts	\$ 65,722	\$ 103,000
7.	Tort and Liability	25% of Expected Operating Expenses	\$ 19,733	\$ (54,047)
8.	Employee Benefits Fund	25% of Expected Operating Expenses	\$ 92,564	\$ 104,491
9	Local Option Fund	One Year's Receipts, for relevant referendum	\$ 252,000	\$ (61,724)
10	Road Use Tax	50% of Expected Operating Expenses	\$ 163,085	\$ (85,401)
11	Water Fund	50% of Operating Expenses & 100% Annual Debt Pmts	\$ 333,500	\$ 37,932
12	Sewer Fund	50% of Operating Expenses & 100% of Annual Debt Pmts	\$ 467,276	\$ 306,980
13	Storm Sewer Fund	50% of Expected Operating Expenses	\$ 33,000	\$ 56,586



# Birdseye View (As of Today)

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## City of West Branch FY-24 Budget Summary

Fund	Projected	Projected					To/From	Projected
	Beginning	Revenues	Expenses	Rev vs. Exp	Transfers In	Transfers Out+	Fund Balance	Ending
	Balance							Balance
General Fund	\$456,590	\$2,031,536	\$1,693,633	\$337,903	\$7,014	\$398,291	\$16,627	\$473,217
Fire Reserve	\$140,000			\$0	\$135,000	\$125,000	\$10,000	\$150,000
Police Reserve Fund	\$49,530			\$0	\$35,000	\$0	\$35,000	\$84,530
Parks and Rec Reserve Fund	\$17,340			\$0			\$0	\$17,340
Public Works Reserve	\$0		\$0	\$0	\$9,500		\$9,500	\$9,500
Signs Acciona Investment	\$7,014					\$7,014	-\$7,014	\$0
Park Equipment Reserve	\$8,000				\$0		\$0	\$8,000
Civic Center Active Fund	\$36,535	\$24,401	\$19,900	\$4,501	\$0	\$0	\$4,501	\$41,036
Hotel/Motel Active Fund	\$21,695		\$0	\$0	42,500		\$42,500	\$64,195
Heritage Square Fund	\$5,000	\$0	\$0	\$0	7,500	\$0	\$7,500	\$12,500
Memorial Garden	\$414						\$0	\$414
Splash Pad Reserve	\$100						\$0	\$100
Library Reserve	\$31,820	\$32,092	\$231,365	-\$199,274	\$199,791	\$0	\$517	\$32,337
City Hall Reserve Fund	\$1,500	\$0	\$0	\$0	\$2,000	\$0	\$2,000	\$3,500
COVID Emergency Response	\$15,000	\$0	\$0	\$0	\$0		\$0	\$15,000
Community Betterment	\$2,000	\$0	\$0	\$0	\$2,000	\$0	\$2,000	\$4,000
Special Revenues							\$0	\$0
Road Use Tax	\$51,367	\$326,170	\$299,853	\$26,317	\$0		\$26,317	\$77,684
Employee Benefits	\$191,507	\$370,255	\$364,706	\$5,548	\$0	\$0	\$5,548	\$197,055
Local Option	\$63,651	\$252,000	\$0	\$252,000	\$90,000	\$215,375	\$126,625	\$190,276
Enterprise Funds							\$0	\$0
Water Funds	\$329,625	\$666,999	\$565,085	\$101,914	\$0	\$60,108	\$41,806	\$371,431
Sinking Water Fund	\$20,343	\$0	\$0	\$0	\$0	\$0	\$0	\$20,343
Sewer Fund	\$686,709	\$934,552	\$343,645	\$590,907	\$0	\$503,360	\$87,547	\$774,256
Sewer Fund Special	\$176,805	\$0	\$0	\$0	\$0	\$0	\$0	\$176,805
Storm Sewer	\$77,449	\$66,000	\$53,863	\$12,137	\$0		\$12,137	\$89,586
BC/BS Flex Benefits	-\$6,793						\$0	-\$6,793
<b>TOTAL</b>	<b>\$3,517,304</b>	<b>\$15,821,378</b>	<b>\$16,172,548</b>	<b>\$351,170</b>	<b>\$1,689,920</b>	<b>\$1,689,920</b>	<b>\$282,297</b>	<b>\$3,941,091</b>

\$0



# Past Accomplishments

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## 1. Merit Pay

1. 6% budgeted wages this fiscal year and passing of last years policy indicates council and city staff could implement such policy under moderate inflation years.

## 2. Painting Water Tower

1. Maintenance agreements will have us reach water tower maintenance goals including painting the towers.

## 3. Flooding Issues

1. Received a \$719,000 grant for Wapsi Creek cleanup.

## 4. Health & Safety

1. Planning for eastside watermain clean up, some mains are lead or have lead connection, fire safety issues, and improvements could lead to private development with better east side water main infrastructure.

## 5. Safety & Beautification

1. Roundabout slows down traffic and creates a better entrance into town.

## 6. Fiscal Responsibility

1. Healthy fund balance in Local Option Sales Tax.

# Addressing Councils Strategic Plan

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- 1.** Finalize, pass, and get shovels in the ground for the 2023-2028 capital improvement plan.
  1. HH Roundabout bids in
  2. Moving towards East Side and Wapsi
  
- 2.** Prioritize financial sustainability before making new decisions and reconsider the city's needs during tax cuts and high inflation.
  1. Cut from celebrations, programs don't break even, and incentive food items.
  2. Sitting with a large surplus this year but waiting on inflation before hiring 5<sup>th</sup> officer or comm development director.
  
- 3.** Draft a plan for a Main St. reconstruction project.
  1. Once CIP plans are done we will budget for Main St. Needs Assessment. FY25
  
- 4.** Conduct a water needs assessment to plan future water main improvements while considering Greenview north loop as a priority.
  1. Budgeted money for V&K to run a water needs assessment.

# Addressing Councils Strategic Plan

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1. Renew the local options sales tax referendum for the Nov. 2023 election.
  1. February Discussion move to March vote.
2. Continue to support and find ways to alleviate public safety trends.
  1. If inflation slows down to 4% or less can fund 5<sup>th</sup> officer by FY26. Police have made the first move by delaying purchase of vehicle.
  2. Continued on call pay. Supporting WBFD through concert at HHTD
3. Reevaluate programs and services the city offers to meet financial sustainability goals.
  1. January discussions through April. May vote.
4. Finalize lead service line inventory.
  1. Budgeted more labor time in water for lead service line inventory. Replaced some cemetery and park full time wages with a part time mower.

# Addressing Councils Strategic Plan

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- 1. Complete a city office succession plan and increase education training for staff. .**
  1. Funds a 20 hour week position for water/sewer in hopes to either save library labor costs or start training a replacement. FY25 planned full time water/sewer coordinator, or deputy city clerk.
  
- 2. Save for grants and upcoming projects. .**
  1. Continued savings for Heritage Square/Hotel Motel.
  2. Eastside/downtown revitalization has \$150k surplus that can be moved to a downtown project.
  3. Surplus in GF, sewer, water, stormsewer, streets for projects or equipment.
  
- 3. Restart sidewalk repair enforcement.**
  1. FY25-27 plan to restart sidewalk repair enforcement, depends on upfront money for PW to fix sidewalks if owners don't comply.
  
- 4. Continue Main St./Community Development Director discussions going**
  1. FY26-27 plan to enter an agreement with main St. Depends on funding availability, hotel/motel funds, and health benefit costs.

# CA Budgeted Transparent Items

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1. Stormwater Wages
2. Police Vehicle Cut to save for 5<sup>th</sup> officer by FY26
3. Gutting Parks and Rec
4. Cutting \$10,000 from Library
5. Credit card fees, cemetery fees, tipping fees, fence permit fees (not budgeted hard to determine revenue)
6. Maintain Fire Dept. Apparatus
7. Limiting Home Rebates
8. Eliminating CCEDCO Membership
9. Reduction in Overtime
10. Cutting back on leaf program, but still continue it.
11. Cutting PW request to purchase skid loader

# CA Transparent Items **Not** Budgeted

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## 1. Ending brush pickup

1. Pros: would save \$8,000 a year in tree budget. Would also eliminate \$15,000 budgeted for fencing/cameras at dumpsite. Cons: a popular service gives PW good exposure, would add to monthly bill for Cedar Johnson to do this.

## 2. Moving away from HHTD

1. Pro: would save \$10,000 a year and save roughly 414 admin planning labor hours. Some argue not a responsibility of government to be the main lead. Con: not a good exit plan currently.

## 3. Stormwater \$0.50 increase

1. Pro: This increase is inline with the average Iowa City. Council has not increased the fee since 2016 and inflation has greatly outpaced revenue. Con: lots of increases in water and sewer, plus a CIP tax increase could be a lot for residents to handle in one year.

## 4. Town Hall Cleaning Fees

1. Pro: Renting town hall should break even and not be subsidized. Con: could detract how many people reserve the facility. Is not on the highest list of programs to discuss

# Road Use Tax Fund

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Revenues: \$326,170

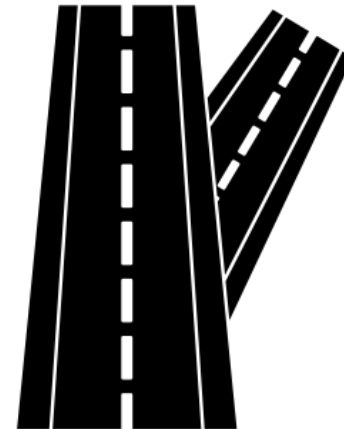
Expenditures: \$299,853

Fund Surplus: \$26,000

Projected Balance: \$77,684 No Reserve Requirement on RUT

## Highlights:

- Took an -\$8,000 deficit to a \$26,000 surplus with cuts to projects and better wage allocation (stormsewer, water, sewer, parks, cemetery.)
- New equipment cuts from last year, plus delayed skid loader.
- Inflation increases, utilities, materials, signs/steel, salt.
- \$44,000 for sealcoat maintenance Greenview, 4<sup>th</sup> St. Chip and Seal



# Revenues

ROADS AND STREETS	Two Years Ago	Last Budget	CURRENT BUDGET	YEAR-TO-DATE	PROPOSED BUDGET
=====					
<u>001-GENERAL FUND</u>					
001-4-2-210-1-4550MISC REV SIDEWALK REPA	300	55	0	1,890	1000
001-4-2-210-1-4750MERCHANDISE SALES	0	0	0	0	_____
001-4-2-210-2-4445IOWA DOT GRANTS/REIMBU	0	0	2,500	0	_____
001-4-2-210-2-4705OPERATING GRANTS & CON	17,500	0	0	0	_____
001-4-2-210-2-4710REIMB-GF STREETS	43,384	0	0	0	_____
001-4-2-210-4-4800SALE OF ASSETS	1,457	0	0	0	_____
001-4-2-210-4-4821BANK LOAN	0	0	0	0	_____
TOTAL 001-GENERAL FUND	62,641	55	2,500	1,890	1,000
<u>110-ROAD USE TAX</u>					
110-4-2-210-2-4430ROAD USE TAX PAYMENTS	347,516	342,166	317,355	91,496	326170
110-4-2-210-2-4445IOWA DOT GRANTS/REIMBU	0	0	0	0	_____
110-4-2-210-2-4705OPERATING GRANTS & CON	0	0	0	0	_____
110-4-2-210-2-4710REIMBURSEMENTS	0	0	0	0	_____
110-4-2-210-2-4800SALE OF ASSETS	10,000	0	0	0	_____
110-4-2-210-2-4821BANK LOAN	0	0	0	0	_____
TOTAL 110-ROAD USE TAX	357,516	342,166	317,355	91,496	326,170
<b>TOTAL ROADS AND STREETS</b>	<b>420,157</b>	<b>342,221</b>	<b>319,855</b>	<b>93,386</b>	<b>327,170</b>



# EXPENSES

Roads and Streets =====	Two Years	Last Budget	Current Budget	Year to Date	Proposed	Requested
<u>001-GENERAL FUND</u>						
001-5-2-210-6010 SALARIES AND WAGES	-	78	18,008	8,921	20,127	-
001-5-2-210-6020 SALARIES-REGULAR PART	-	-	-	-	-	-
001-5-2-210-6040 OVERTIME	-	-	-	-	-	-
001-5-2-210-6320 BLDG/GROUNDS OPERATION	-	752	-	-	-	-
001-5-2-210-6444 TREE TRIMMING	-	-	20,000	-	20,000	25,000
001-5-2-210-6490 CONSULTANT AND PROF. F	1,130	531	5,000	126	5,000	5,000
001-5-2-210-6496 MISC. CONTRACT WORK	1,593	-	-	-	-	-
001-5-2-210-6498 SIDEWALK REPAIR	-	-	3,500	-	-	3,500
001-5-2-210-6723 EQUIPMENT SET ASIDE	-	-	5,000	-	-	-
001-5-2-210-6727 EQUIPMENT	12,500	12,500	-	1,370	9,500	9,500
001-5-2-210-6761 CAPITAL IMPROVEMENT ST	6,125	1,536	-	25,464	-	15,000
<b>TOTAL 001-GENERAL FUND</b>	<b>21,348</b>	<b>15,397</b>	<b>51,508</b>	<b>35,881</b>	<b>54,627</b>	<b>58,000</b>
<u>036-TORT LIABILITY</u>						
0						\$ -
0						\$ -
0						\$ -
036-5-2-210-6160 WORKMENS COMP.	4,060	4,140	4,500	2,177		6,568
036-5-2-210-6170 JOB INSURANCE	-	-	-	-		
036-5-2-210-64081 LIABILITY INSURANCE	7,308	8,752	10,502	10,413		11,454
<b>TOTAL 036-TORT</b>	<b>11,368</b>	<b>12,892</b>	<b>15,002</b>	<b>12,590</b>	<b>-</b>	<b>18,022</b>
<u>110-ROAD USE TAX</u>						
110-5-2-210-6010 SALARIES AND WAGES	93,975	181,228	129,386	37,650	142,965	127,794
110-5-2-210-6020 SALARIES-REGULAR PART	0	0	1,000	0	9,010	8,314
110-5-2-210-6040 OVERTIME	0	0	22,879	0	14,297	8,225
110-5-2-210-6210 DUES, MEMBERSHIP	0	222	0	0	250	250
110-5-2-210-6230 TRAINING AND EDUCATION	0	108	100	0	0	0
110-5-2-210-6310 BUILDING MAINTENANCE	2,831	962	13,500	10,784	14,850	14,850
110-5-2-210-6320 BLDG/GROUNDS OPERATION	8,803	11,046	0	248	0	0
110-5-2-210-6331 MOTOR OPERATION FUEL	6,210	6,366	10,000	3,306	11,000	11,000
110-5-2-210-6332 REPAIR/MAINTENANCE-VEH	37,201	17,991	37,000	2,826	20,000	20,000
110-5-2-210-6350 EQUIPMENT REPAIR	2,200	0	0	0	0	0
110-5-2-210-6371 UTILITY SERVICES/GAS,	2,171	3,217	1,020	197	3,600	3,600

110-5-2-210-6373	TELEPHONE/OPERATIONS	1,918	1,724	3,500	591	1,773	2,000
110-5-2-210-6414	ADVERTISING	377	0	250	330	250	250
110-5-2-210-6444	TREE TRIMMING	29,481	96,913	0	0	0	0
110-5-2-210-6490	CONSULTANT AND PROF. F	18,349	4,212	2,000	567	2,000	2,000
110-5-2-210-6496	MISC. CONTRACT WORK	4,975	180	0	0	0	0
110-5-2-210-6501	CHEMICALS	0	1,614	100	0	100	100
110-5-2-210-6504	MINOR EQUIPMENT	5,117	2,990	2,000	0	2,000	2,000
110-5-2-210-6506	OFFICE SUPPLIES	127	360	150	120	150	150
110-5-2-210-6509	SIGNS/SUPPLIES	7,335	9,066	3,000	0	11,000	11,000
110-5-2-210-6510	SAFETY SUPPLIES	2,294	637	0	0	1,067	1,100
110-5-2-210-6511	SAND	1,639	938	3,000	0	3,000	3,000
110-5-2-210-6512	SALT	14,303	14,149	15,000	0	19,500	19,500
110-5-2-210-6521	MOTOR VEHICLE MAINT. S	902	2,576	3,500	0	3,500	3,500
110-5-2-210-6524	ROCK/COLD MIX	5,738	3,936	8,000	3,698	8,000	8,000
110-5-2-210-6529	UNIFORMS	411	225	420	655	420	420
110-5-2-210-6560	IRON/STEEL	0	0	0	0	0	0
110-5-2-210-6599	MISC. SUPPLIES	1,321	541	5,050	0	5,050	5,050
110-5-2-210-6723	EQUIPMENT SET ASIDE	0	20,428	10,000	0	0	0
110-5-2-210-6724	CAPITAL EQUIP./SNOW PL	0	0	0	0	0	0
110-5-2-210-6727	EQUIPMENT	7,220	12,500	0	0	16,250	3,750
110-5-2-210-6761	CAPITAL IMPROVEMENT ST	45,172	173,667	46,500	33,261	44,000	44,000
110-5-2-210-6801	PRINCIPAL	0	0	0	0	0	0
110-5-2-210-6851	INTEREST/COUPONS	0	0	0	0	0	0
<b>TOTAL 110-ROAD USE TAX</b>		<b>300,070</b>	<b>567,796</b>	<b>317,355</b>	<b>94,233</b>	<b>334,032</b>	<b>299,853</b>

112-TRUST AND AGENCY

112-5-2-210-6110	FICA	6,451	13,033	11,730	3,363		11,041
112-5-2-210-6130	IPERS	8,777	15,859	14,430	4,143		13,587
112-5-2-210-6150	GROUP INSURANCE	13,374	27,762	29,211	5,940		28,888
112-5-2-210-6151	SELF FUNDED INSURANCE	-	-	-	622		12,698
112-5-2-210-6152	FLEX SPENDING CLAIMS	-	-	-	-		
112-5-2-210-6199	WELLNESS BENEFIT	-	-	-	-		
<b>TOTAL 112-TRUST AND AGENCY</b>		<b>28,602</b>	<b>56,654</b>	<b>28,602</b>	<b>14,068</b>	<b>-</b>	<b>66,215</b>

**TOTAL ROADS AND STREETS**

**361,388      652,739      412,467      156,772      388,659      442,091**

# Water Department Highlights

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Revenues: \$669,999 projecting same as last year

Expenditures: \$565,000

Fund Surplus: \$41,000

**Projected Balance: \$431,000** (Leaves \$37,500 for city office succession, grants, and equipment. Not enough to fund large project, but close.)

## Highlights:

- \$41,000 for water tower maintenance
- Increased wage expenses for wage reallocation for lead service lines and part time water utility clerk.
- Maintains level of service even through inflation which could increase utility costs by \$31,000.
- Cuts skidloader request
- Budgets for water needs assessment
- Reduction in group insurance costs



# Revenues

<b>WATER</b> =====	Two Years Ago	Last Budget	CURRENT BUDGET	YEAR-TO- DATE	PROPOSED BUDGET
<u>600-WATER FUND</u>					
600-4-9-810-1-4500METERED SALES	538,366	527,289	600,850	206,822	600000
600-4-9-810-1-4530LATE PAYMENT PENALTIES	7,605	7,959	5,000	2,932	5000
600-4-9-810-1-4540DEPOSIT & HOOKUP FEES	3,800	5,900	5,000	2,000	5000
600-4-9-810-1-4541WATER CONN CHARGE FEE	14,070	25,326	10,000	4,422	10000
600-4-9-810-1-4560SALES TAX	30,459	29,844	37,372	11,543	38000
600-4-9-810-1-4710REIMBURSEMENTS	0	0	0	0	0
600-4-9-810-1-4751METERS, FEES FOR PERMI	13,152	20,028	0	3,978	8000
600-4-9-810-4-4300INTEREST	2,017	750	0	333	999
600-4-9-810-4-4301DEP INTEREST	0	0	0	0	0
600-4-9-810-4-4710REIMBURSEMENTS	0	0	0	0	0
600-4-9-810-4-4745SALE OF SALVAGE	914	0	0	0	0
600-4-9-810-4-4790LOCAL OPTION TAX	0	0	0	0	0
<b>TOTAL WATER</b>	<b>610,383</b>	<b>617,096</b>	<b>658,222</b>	<b>232,030</b>	<b>666,999</b>

# EXPENSES

WATER =====	TWO Years Acc	Last Budget	Current Budget	Year to Date	Proposed	Requested	
600-5-9-810-6010	SALARIES AND WAGES	132,388	109,926	94,170	35,564	116,825	116,355
600-5-9-810-6020	PART TIME OVERTIEM	0	0	0	0	1371	9,767 4,436
600-5-9-810-6110	FICA	9,576	7,707	7,210	2,584	9042	9,988
600-5-9-810-6130	IPERS	12,038	9,275	8,890	3,272	11158	12,325
600-5-9-810-6150	GROUP INSURANCE	18,857	20,770	26,590	2,025	26590	26,439
600-5-9-810-6151	SELF FUNDED INSURANCE	0	0	0	0	0	4,250
600-5-9-810-6152	FLEX SPENDING CLAIMS	0	0	0	0	0	-
600-5-9-810-6160	WORKMENS COMP.	2,153	1,429	1,300	489	1300	1,591
600-5-9-810-6170	JOB INSURANCE	0	0	0	0	0	-
600-5-9-810-6199	WELLNESS BENEFIT	0	0	0	0	0	-
600-5-9-810-6210	DUES, MEMBERSHIP	2,202	2,735	2,200	2,443	2500	2,500
600-5-9-810-6230	TRAINING AND EDUCATION	5,327	400	4,000	32	4000	4,000
600-5-9-810-6240	TRAVEL AND CONFERENCE	0	29	0	0	0	-
600-5-9-810-6310	BUILDING MAINTENANCE	491	4,889	10,500	2,290	9400	9,400
600-5-9-810-6320	BLDG/GROUNDS OPERATION	6,834	1,985	0	0	0	-
600-5-9-810-6331	MOTOR OPERATION FUEL	2,690	1,931	4,200	567	4536	4,536
600-5-9-810-6332	REPAIR/MAINTENANCE-VEH	653	1,698	5,000	999	5000	5,000
600-5-9-810-6350	EQUIPMENT REPAIR	0	0	0	0	0	-
600-5-9-810-6371	UTILITY SERVICES/GAS,	38,835	47,144	67,938	19,127	74731	74,731
600-5-9-810-6373	TELEPHONE/OPERATIONS	1,918	1,723	3,000	590	3000	3,000
600-5-9-810-64081	LIABILITY INSURANCE	5,003	5,991	6,250	7,133	7500	7,500
600-5-9-810-6412	LAB ANALYSIS	1,050	1,460	2,500	422	2500	2,500
600-5-9-810-6414	ADVERTISING	403	0	2,500	185	500	500
600-5-9-810-6418	SALES TAX	30,484	31,092	37,373	11,326	37373	38,000
600-5-9-810-64181	LOCAL OPTION SALES TAX	0	0	0	0	0	-
600-5-9-810-6419	TECHNOLOGY SERVICES	2,040	106	2,000	1,950	2000	3,500
600-5-9-810-6420	OPTION TAX	0	0	0	0	0	-
600-5-9-810-6490	CONSULTANT AND PROF. F	15,415	9,183	9,500	9,510	10000	20,000
600-5-9-810-6497	CONTRACT WORK BACKHOE	0	0	0	0	0	-
600-5-9-810-6498	CONTRACT PAYMENTS	4,755	4,449	0	3,600	4500	4,500
600-5-9-810-6501	CHEMICALS	18,414	19,145	20,000	9,977	23000	25,000
600-5-9-810-6506	OFFICE SUPPLIES	405	721	750	350	750	750
600-5-9-810-6508	POSTAGE AND SHIPPING	2,004	2,184	2,000	500	2200	4,200
600-5-9-810-6510	SAFETY SUPPLIES/EQUIPM	563	105	0	0	1067	1,067
600-5-9-810-6521	MOTOR VEHICLE MAINT. S	0	0	0	0	0	-
600-5-9-810-6529	UNIFORMS	486	344	420	405	420	420

600-5-9-810-6590	MISCELLANEOUS COMMODIT	0	0	0	0	0	-
600-5-9-810-6598	WATER DEPOSIT REFUNDS	2,994	5,200	4,500	2,702	8106	8,000
600-5-9-810-6599	MISC. SUPPLIES	22,922	67,909	22,000	6,402	22000	22,000
600-5-9-810-6722	OTHER EQUIPMENT:PLANT	0	0	0	0	0	-
600-5-9-810-6727	EQUIPMENT	13,360	15,500	0	0	0	-
600-5-9-810-6783	UTILITIES SYSTEM-REPLA	81,985	108,196	58,000	33,395	61000	61,000
600-5-9-810-6790	CAPITAL EQUIPMENT	0	0	10,000	0	18170	18,170
600-5-9-810-6791	EQUIPMENT MAINTENANCE	0	0	0	0	0	-
600-5-9-810-6796	CAPITAL SYSTEM SET ASI	0	0	0	0	0	-
600-5-9-810-6797	CAPITAL EQUIPMENT SET	0	0	0	0	0	-
600-5-9-810-6801	PRINCIPAL	0	0	0	0	0	-
600-5-9-810-6851	INTEREST/COUPONS	0	0	0	0	0	-
<b>TOTAL 600-WATER FUND</b>		<b>436,245</b>	<b>483,226</b>	<b>412,791</b>	<b>157,839</b>	<b>470,539</b>	<b>505,425</b>
<u>603-WATER SINKING FUND</u>							
603-5-9-810-6801	PRINCIPAL	53000	55,000	56,000	0	58000	58000
603-5-9-810-6851	INTEREST/COUPONS	7,235	6,113	5,538	0	1660	1660
<b>TOTAL 603-WATER SINKING FUND</b>		<b>60,235</b>	<b>61,113</b>	<b>61,538</b>	<b>0</b>	<b>0</b>	<b>59,660</b>
<b>TOTAL WATER</b>		<b>496,480</b>	<b>544,339</b>	<b>474,329</b>	<b>162,341</b>	<b>470,539</b>	<b>565,085</b>

# Sewer Fund Budget Summary

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Revenues: \$934,000

Expenditures: \$847,000 (\$500k is debt)

Fund Surplus: \$87,547

Projected Balance: \$467,000 (still lots of debt to pay  
but roughly \$305,000 left after reserve requirement)

## Highlights:

- Increase in wages due to part time position.
- Reduction in group insurance costs.
- Cuts in minor equipment.
- Cuts to utility fixes to a more reasonable cost. Generally, don't spend as much as we've been budgeting.



# Revenues

<b>SEWER OPERATING</b>	Two Years	Last	CURRENT	YEAR-TO-	PROPOSED
=====	Ago	Budget	BUDGET	DATE	BUDGET
<u>610-SEWER FUND</u>					
610-4-0-815-4-4715REFUNDS	0	0	0	0	0
610-4-9-815-1-4541SEWER CONN CHARGE FEES	20,282	35,350	16,000	12,588	16000
610-4-9-815-1-4556SERVICE CHARGES	604,355	721,644	731,208	317,210	900000
610-4-9-815-1-4560SALES TAX	11,442	12,837	11,699	5,300	15900
610-4-9-815-1-4599OTHER INCOME	0	0	0	0	0
610-4-9-815-1-4710REIMBURSEMENTS	0	0	0	0	0
610-4-9-815-4-4009SANITARY DISPOSAL PLAN	0	0	0	0	0
610-4-9-815-4-4300INTEREST INCOME	2,976	1,955	0	884	2652
610-4-9-815-4-4827BOND PROCEEDS	0	0	0	0	0
<b>TOTAL 610-SEWER FUND</b>	<b>639,055</b>	<b>771,786</b>	<b>758,907</b>	<b>335,982</b>	<b>934,552</b>
<hr/>					
<b>614-WASTEWATER LIFT STATION</b>	Two Years	Last	CURRENT	YEAR-TO-	PROPOSED
	Ago	Budget	BUDGET	DATE	BUDGET
614-4-8-815-4-4827BOND PROCEEDS	0	0	0	0	0
<b>TOTAL 614-WASTEWATER LIFT STATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<hr/>					
<b>TOTAL SEWER OPERATING</b>	<b>639,055</b>	<b>771,786</b>	<b>758,907</b>	<b>335,982</b>	<b>934552</b>



# EXPENSES

SEWER =====		TWO Years Ago	Last Budget	Current Budget	Year to Date	Proposed	Requested
SEWER OPERATING =====							
<u>112-</u> <u>TRUST AND AGENCY</u>							
112-5-9-815-6150	GROUP INSURANCE	0	0	0	2,336	_____	
112-5-9-815-6151	SELF FUNDED INSURANCE	0	0	0	371	_____	
<b>TOTAL 112-TRUST AND AGENCY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>2707</b>	<b>0</b>	<b>0</b>
610-5-9-815-6010	SALARIES AND WAGES	128,235	81,056	94,162	25,642	83920	102,438
610-5-9-815-6020	PART TIME	0	0	0	0	1605	10,002
	OVERTIME						4,749
610-5-9-815-6110	FICA	9,354	5,795	7,211	1,866	6543	7,837
610-5-9-815-6130	IPERS	11,582	6,397	8,890	2,336	8074	9,670
610-5-9-815-6150	GROUP INSURANCE	15,924	11,863	26,590	1,239	26590	25,145
610-5-9-815-6151	SELF FUNDED INSURANCE	0	0	0	0	0	0
610-5-9-815-6152	FLEX SPENDING CLAIMS	0	0	0	0	0	0
610-5-9-815-6160	WORKMENS COMP.	294	595	500	127	500	298.1
610-5-9-815-6170	JOB INSURANCE	0	0	0	0	0	0
610-5-9-815-6199	WELLNES BENEFIT	0	0	0	0	0	0
610-5-9-815-6210	DUES, MEMBERSHIP	605	1,607	500	323	500	500
610-5-9-815-6230	TRAINING AND EDUCATION	1,429	1,017	3,100	450	3100	3100
610-5-9-815-6240	TRAVEL AND CONFERENCE	0	0	0	0	0	0
610-5-9-815-6310	BUILDING MAINTENANCE	1,192	504	5,500	1,708	5500	5500
610-5-9-815-6320	BLDG/GROUNDS OPERATION	1,633	1,387	0	0	0	0
610-5-9-815-6331	MOTOR OPERATION FUEL	2,944	4,644	2,000	567	2200	2200
610-5-9-815-6332	REPAIR/MAINTENANCE-VEH	498	1,930	7,000	250	7000	7000
610-5-9-815-6350	EQUIPMENT REPAIR	2,895	49	5,600	1,051	5600	5600
610-5-9-815-63501	REPAIRS-RADIOS	0	0	0	0	0	0
610-5-9-815-6371	UTILITY SERVICES/GAS,	27,743	14,510	30,000	8,851	33000	33000
610-5-9-815-6373	TELEPHONE/OPERATIONS	1,918	1,723	3,000	590	3000	3000
610-5-9-815-64081	LIABILITY INSURANCE	5,003	5,991	7,000	7,133	7000	7000
610-5-9-815-6412	LAB ANALYSIS	10,088	10,420	11,500	3,432	12650	12650
610-5-9-815-6414	ADVERTISING	0	0	0	0	0	0
610-5-9-815-6418	SALES TAX	11,536	11,645	11,699	5,169	11699	15900
610-5-9-815-64181	LOCAL OPTION SALES TAX	0	0	0	0	0	0
610-5-9-815-6490	CONSULTANT AND PROF. F	3,984	7,783	9,000	2,693	9000	9000
610-5-9-815-6498	CONTRACT PAYMENTS	3,919	4,890	0	0	0	0
610-5-9-815-6499	MISC. CONTRACT WORK	0	236	0	0	0	0

610-5-9-815-6501	CHEMICALS	4,034	870	4,500	1,690	5070	5500
610-5-9-815-6504	MINOR EQUIPMENT	0	0	9,000	0	5000	5000
610-5-9-815-6506	OFFICE SUPPLIES	405	1,092	600	350	600	600
610-5-9-815-6508	POSTAGE AND SHIPPING	2,001	2,188	0	500	2300	4300
610-5-9-815-6510	SAFETY EQUIPMENT	835	1,079	0	0	1067	1067
610-5-9-815-6521	MOTOR VEHICLE MAINT. S	0	283	0	0	0	0
610-5-9-815-6529	UNIFORMS	285	435	420	0	420	420
610-5-9-815-6599	MISC. SUPPLIES	10,000	8,862	10,000	0	4000	4000
610-5-9-815-6727	EQUIPMENT	10,205	0	0	0	0	0
610-5-9-815-6762	MANHOLE REPAIR	0	0	0	0	0	0
610-5-9-815-6781	CAPITAL IMPROV. LINE C	947	0	0	0	0	0
610-5-9-815-6783	UTILITIES SYSTEM-REPLA	15,044	40,003	45,000	1,875	40000	40000
610-5-9-815-6790	CAPITAL EQUIPMENT	11,991	15,240	10,000	0	18170	18170
610-5-9-815-6794	LAB EQUIP./REQUIREMENT	0	0	0	0	0	0
610-5-9-815-6801	PRINCIPAL	0	0	0	0	0	0
610-5-9-815-6851	INTEREST/COUPONS	0	0	0	0	0	0
<b>TOTAL 610-SEWER FUND</b>		<b>296,523</b>	<b>244,094</b>	<b>312,772</b>	<b>67,842</b>	<b>304,108</b>	<b>343,645</b>
<u>611-SEWER FUND SPECIAL</u>							
611-5-9-815-6490	CONSULTANTS AND PROF.	0	0	0	0		
<b>TOTAL 611-SEWER FUND SPECIAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>614-WASTEWATER LIFT STATION</u>							
614-5-9-815-6490	CONSULTANT AND PROF. F	0	0	0	0		
614-5-9-815-6498	CONTRACT PAYMENTS	0	0	0	0		
<b>TOTAL 614-WASTEWATER LIFT STATION</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SEWER OPERATING</b>		<b>296,523</b>	<b>244,094</b>	<b>312,772</b>	<b>70,549</b>	<b>304,108</b>	<b>343,645</b>

# Storm Sewer

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Revenues: \$66,000

Expenditures: \$53,000

Projected balance: \$89,000

Budget Surplus: \$12,000

## Highlights:

- Stormsewer wages.
- Cuts down on leaf program to once a week.
- Funds Bickford and Water Street repairs.
- NPS steam monitoring contract.
- Should council increase stormsewer fees?

# Revenues

<b>614-WASTEWATER LIFT STATION</b>	Two Years Ago	Last Budget	CURRENT BUDGET	YEAR-TO- DATE	PROPOSED BUDGET
614-4-8-815-4-4827BOND PROCEEDS	0	0	0	0	0
<b>TOTAL 614-WASTEWATER LIFT STATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SEWER OPERATING</b>	<b>639,055</b>	<b>771,786</b>	<b>758,907</b>	<b>335,982</b>	<b>934552</b>
<b>STORM WATER UTILITY</b>	Two Years Ago	Last Budget	CURRENT BUDGET	YEAR-TO- DATE	PROPOSED BUDGET
=====					
<u>740-STORM WATER UTILITY</u>					
740-4-4-865-2-4400FEDERAL REIMBURSEMENT	0	0	0	0	0
740-4-9-865-1-4500STORM WATER FEE	63,242	65,231	64,882	21,964	66000
<b>TOTAL 740-STORM WATER UTILITY</b>	<b>63,242</b>	<b>65,231</b>	<b>64,882</b>	<b>21,964</b>	<b>66,000</b>

# EXPENSES

STORM WATER	IWO Years	Last Budget	Current Budget	Year to Date	Proposed	Requested
<u>740-</u>						
<u>STORM WATER UTILITY</u>						
WAGES????		-	-			20,363
740-5-9-865-6499 PRIVATE STORMWATER IMP		-	-	1,000	-	
740-5-9-865-6783 UTILITIES SYSTEM-STORM	12,602	56,925	49,960	18,640	100	33,500
<b>TOTAL 740-STORM WATER UTILITY</b>	<b>12,602</b>	<b>56,925</b>	<b>50,960</b>	<b>18,640</b>	<b>100</b>	<b>53,863</b>
<u>112-TRUST AND AGENCY</u>						
112-5-2-210-6110 FICA	6,451	13,033	11,730	3,363		1,558
112-5-2-210-6130 IPERS	8,777	15,859	14,430	4,143		1,918
112-5-2-210-6150 GROUP INSURANCE	13,374	27,762	29,211	5,940		4,789
112-5-2-210-6151 SELF FUNDED INSURANCE	-	-	-	622		
112-5-2-210-6152 FLEX SPENDING CLAIMS	-	-	-	-		
112-5-2-210-6199 WELLNESS BENEFIT	-	-	-	-		
<b>TOTAL 112-TRUST AND AGENCY</b>	<b>28,602</b>	<b>56,654</b>	<b>28,602</b>	<b>14,068</b>	<b>-</b>	<b>8,264</b>
<b>TOTAL STORM WATER UTILITY</b>	<b>12,602</b>	<b>56,925</b>	<b>50,960</b>	<b>18,640</b>	<b>-</b>	<b>62,127</b>
<u>112-TRUST AND AGENCY</u>						
112-5-2-210-6110 FICA	6,451	13,033	11,730	3,363		11,041
112-5-2-210-6130 IPERS	8,777	15,859	14,430	4,143		13,587
112-5-2-210-6150 GROUP INSURANCE	13,374	27,762	29,211	5,940		28,888
112-5-2-210-6151 SELF FUNDED INSURANCE	-	-	-	622		12,698
112-5-2-210-6152 FLEX SPENDING CLAIMS	-	-	-	-		
112-5-2-210-6199 WELLNESS BENEFIT	-	-	-	-		
<b>TOTAL 112-TRUST AND AGENCY</b>	<b>28,602</b>	<b>56,654</b>	<b>28,602</b>	<b>14,068</b>	<b>-</b>	<b>66,215</b>

# PW Capital Equipment

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Need updated plan for in person presentation.

# Water/Sewer Clerk?

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## Why it's needed?

- Finance Officer requires more reporting and new budget splits the pie for more data entry.
- Lots of utilities need set up with new homes and frequent movers.
- Is without a doubt, the most common call we get is water and sewer questions.
- Succession planning is required by FY25.

## Open Discussion

# 2023–2024 General Fund

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## General Fund as Presented:

- More sustainable due to community celebration, library, parks and rec, equipment cuts, and others.
- Still not a walk in the park but have extra money to spend on one time projects and observe economic trends before hiring 5<sup>th</sup> officer or Community Development Director.
- Increases training as apart of council’s strategic plan.
- Generally is status quo after the cuts.



# General Fund Facts

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Revenues: \$2,031,000

Expenditures: \$2,014,000

Projected balance: \$476,000

Budget Surplus: \$16,500

## Highlights:

- Don't forget \$70,000 backfill, but CA is recommending addition should have been spent money.

# Revenues

NON-DEPARTMENTAL	Two Years Ago	Last Budget	CURRENT BUDGET	YEAR-TO-DATE	PROPOSED BUDGET
=====					
<u>001-GENERAL FUND</u>					
001-4-0-950-1-4100BEER AND LIQUOR PERMIT	600	6,608	3,000	1,068	3,000
001-4-0-950-1-4105CIGARETTE PERMITS	319	300	300	1,800	1,000
001-4-0-950-1-4122BUILDING PERMITS	47,432	140,014	81,418	28,209	50,000
001-4-0-950-1-4170PEDDLER PERMITS	145	180	-	60	-
001-4-0-950-1-4171SPECIAL EVENT VENDOR F	700	1,207	200	345	500
001-4-0-950-1-4180ANIMAL LICENSES	650	670	600	220	800
001-4-0-950-1-4190DOG PARK LICENSES	999	870	1,000	405	1,200
001-4-0-950-1-4500MISC CHARGE FOR SERVIC	4,117	2,799	2,000	-	-
001-4-0-950-1-4553SUBDIVISION CHARGES	27,552	20,569	10,000	3,719	5,000
001-4-0-950-1-4765FINES	1,619	1,015	500	252	500
001-4-0-950-1-4766VEHICLE UNLOCKS	-	-	-	-	-
001-4-0-950-2-4401NATIONAL PARK SERVICE	-	-	-	-	-
001-4-0-950-2-4705PRIVATE CONTRIBUTIONS	8,300	24,570	25,000	19,400	20,000
001-4-0-950-2-4710REIMBURSEMENTS	26	6,737	-	13,197	-
001-4-0-950-3-4720INSURANCE SETTLEMENTS (	12,500)	-	-	-	-
001-4-0-950-4-4000GENERAL PROPERTY TAX	980,701	1,218,651	1,231,280	214,417	1,283,400
001-4-0-950-4-4001GENERAL PROPERTY TAX-	414	1,030	-	-	-
001-4-0-950-4-4003AG LAND	1,712	1,613	-	122	-
001-4-0-950-4-4060EXCISE TAX	10,354	9,575	-	-	-
001-4-0-950-4-4080MOBILE HOME TAXES	9,192	8,859	-	1,686	9,000
001-4-0-950-4-4085HOTEL/MOTEL TAX	20,452	33,119	20,000	11,368	30,000
001-4-0-950-4-4300INTEREST INCOME	10,346	6,791	10,800	1,270	7,000
001-4-0-950-4-4310RENTALS	-	-	-	-	-
001-4-0-950-4-4400FEDERAL GRANT	59,226	-	-	-	-
001-4-0-950-4-4432NPS PLOWING CONTRACT	6,000	-	8,500	-	8,500
001-4-0-950-4-4440STATE GRANTS	-	-	719,000	-	14,200
001-4-0-950-4-4464COMM/IND REPLACEMENT R	57,414	56,986	80,612	-	-
001-4-0-950-4-4706PRIVATE GRANTS	-	-	-	-	-
001-4-0-950-4-4710REIMBURSEMENTS	-	-	-	-	-
001-4-0-950-4-4715REFUNDS	-	-	-	-	-
001-4-0-950-4-4735FUEL TAX REFUND	-	-	-	-	-
001-4-0-950-4-4760SOLID WASTE STICKERS	1,021	274	500	-	-
001-4-0-950-4-4799MISC. REVENUES/ESCROW	12,107	1,148	-	1,199	1,000
001-4-0-950-4-4800SALE OF ASSETS	-	-	-	-	-
001-4-0-950-4-4830TRANSFERS IN	119,685	122,750	40,986	-	-
TAX CUTS					(10,000)
001-4-0-950-4-9999EMPLOYEE FLEX DEPOSIT	2,275	1,858	-	496	1,500

001-4-4-950-4-4065CABLE FRANCHISE FEE	19,423	18,804	20,000	4,673	18,000
<b>TOTAL 001-GENERAL FUND</b>	<b>1,402,781</b>	<b>1,686,997</b>	<b>2,255,696</b>	<b>303,906</b>	<b>1,444,600</b>

<b>POLICE OPERATION</b>	Two Years Ago	Last Budget	CURRENT BUDGET	YEAR-TO-DATE	PROPOSED BUDGET
=====					
<u>001-GENERAL FUND</u>					
001-4-1-110-1-4550SRO - MISC CHARGE FOR	2,635	21,325	14,826	2,311	18,141
001-4-1-110-1-4710REIMBURSEMENTS	3,283	0	0	0	
001-4-1-110-2-4400POLICE DEPARTMENT GRAN	3,358	0	0	1,000	
001-4-1-110-2-4705POLICE DEPT CONTRIBUTI	0	0	0	0	
001-4-1-110-4-4442STEP REIMBURSEMENTS	0	0	0	0	
<b>TOTAL POLICE OPERATION</b>	<b>9,276</b>	<b>21,325</b>	<b>14,826</b>	<b>3,311</b>	<b>18,141</b>

<b>FIRE OPERATION</b>	Two Years Ago	Last Budget	CURRENT BUDGET	YEAR-TO-DATE	PROPOSED BUDGET
=====					
<u>001-GENERAL FUND</u>					
001-4-1-150-1-4550FIRE - CHARGE FOR SERV	1,131	0	0	0	
001-4-1-150-2-4402FIRE DEPARTMENT GRANT	0	0	0	0	
001-4-1-150-2-4450IDNR GRANT	0	0	0	0	
001-4-1-150-2-4475TWP. FIRE CONTRACTS	178,919	183,114	191,000	20,363	199079.3
001-4-1-150-2-4705CONTRIBUTIONS	6,765	3,945	3,000	350	
001-4-1-150-4-4001DELINQUENT PROPERTY TA	3	8	0	0	
001-4-1-150-4-4017EMERGENCY MANAGEMENT	8,929	9,434	11,126	1,922	11597
001-4-1-150-4-4060EXCISE TAX, EMA	79	74	100	0	
001-4-1-150-4-4080MOBILE HOME TAXES	76	69	0	15	
001-4-1-150-4-4464COMM/IND REPLACEMENT R	439	441	0	0	
001-4-1-150-4-4715REFUNDS	0	0	0	0	
001-4-1-150-4-4799MISCELLANEOUS REVENUES	50	1,275	0	0	
001-4-1-150-4-550 DO NOT USE	0	0	0	0	
TOTAL 001-GENERAL FUND	196,391	198,360	205,226	22,650	210,676
<u>014-FIRE APPARATUS RESERVE</u>					
014-4-1-150-2-4705PRIVATE CONTRIBUTIONS	0	0	0	0	
TOTAL 014-FIRE APPARATUS RESERVE	0	0	0	0	

<b>119-EMERGENCY TAX FUND</b>	Two Years Ago	Last Budget	CURRENT BUDGET	YEAR-TO-DATE	PROPOSED BUDGET

119-4-0-950-4-4001DELINQUENT PROPERTY TA	14	34	-	-	-
119-4-0-950-4-4014EMERGENCY TAX	38,700	40,622	41,316	7,147	42,000
119-4-0-950-4-4060EXCISE TAX	345	319	300	-	-
119-4-0-950-4-4080MOBILE HOME TAXES	307	295	-	56	100
119-4-0-950-4-4441COMM/IND REPLACEMENT R	1,914	1,900	-	-	-
<b>TOTAL 119-EMERGENCY TAX FUND</b>	<b>41,280</b>	<b>43,170</b>	<b>41,616</b>	<b>7,203</b>	<b>42,100</b>
<b>TOTAL FIRE OPERATION</b>	<b>196,391</b>	<b>198,360</b>	<b>205,226</b>	<b>22,650</b>	<b>210,676</b>
<b>LIBRARY</b>	Two Years Ago	Last Budget	CURRENT BUDGET	YEAR-TO-DATE	PROPOSED BUDGET
=====					
<u>031-LIBRARY</u>					
031-4-4-410-1-4461STATE LIBRARY FUNDING	2,876	7,591	2,800	0	2,600
031-4-4-410-1-4765FINES	89	212	400	167	400
031-4-4-410-2-4470RURAL LIBRARY ASSISTAN	24,394	23,838	0	0	24,792
031-4-4-410-2-4705PRIVATE CONTRIBUTIONS	1,159	2,343	3,000	337	3,000
031-4-4-410-4-4000GENERAL PROPERTY TAX	180,312	0	226,587	0	-
031-4-4-410-4-4300INTEREST INCOME	1,096	295	306	325	300
031-4-4-410-4-4799MISC. REVENUES	334	2,836	1,000	425	1,000
<b>TOTAL 031-LIBRARY</b>	<b>210,260</b>	<b>37,115</b>	<b>234,093</b>	<b>1,254</b>	<b>32,092</b>
<b>031-LIBRARY</b>					
031-4-0-950-4-4830TRANSFERS IN	-	196,791	-	-	199,791
<b>TOTAL 031-LIBRARY</b>	<b>-</b>	<b>196,791</b>	<b>-</b>	<b>-</b>	<b>199,791</b>
<b>PARK &amp; RECREATION</b>	Two Years Ago	Last Budget	CURRENT BUDGET	YEAR-TO-DATE	PROPOSED BUDGET
=====					
<u>001-GENERAL FUND</u>					
001-4-4-430-1-4550FITNESS	255	1,247	1,200	1,200	1,200
001-4-4-430-1-4551ADULT SPORTS	0	300	2,000	100	-
001-4-4-430-1-4552SWIMMING	600	810	750	0	-
001-4-4-430-1-4554VOLLEYBALL	0	0	0	0	-
001-4-4-430-1-4555RECREATION ACTIVITIES	260	1,230	1,300	0	2,000
001-4-4-430-1-4556SUMMER LEAGUE	0	0	0	0	-
001-4-4-430-1-4557CAMP	6285	5,160	7,000	780	-
001-4-4-430-1-4558YOUTH SPORTS	7180	16,830	10,000	7,465	18,000
001-4-4-430-1-4755CONCESSION SALES	12,672	19,143	20,700	4,693	20,000
001-4-4-430-2-4311FIELD RENTAL	3,036	2,250	3,000	600	3,000
001-4-4-430-4-4800SALE OF REAL PROPERTY	0	0	0	0	-
001-4-4-430-4-4821BANK LOAN	0	0	0	0	-
<b>TOTAL PARK &amp; RECREATION</b>	<b>30,288</b>	<b>46,970</b>	<b>45,950</b>	<b>14,838</b>	<b>44,200</b>

**SOLID WASTE**

=====

001-GENERAL FUND

	Two Years Ago	Last Budget	CURRENT BUDGET	YEAR-TO-DATE	PROPOSED BUDGET
001-4-1-840-1-475YARD WASTE BAGS	204	334	200	224	200
001-4-2-840-1-4510RECYCLING COLLECTIONS	51,068	53,136	53,004	18,600	70000
001-4-2-840-1-4511TRASH COLLECTION	123,660	143,355	142,443	50,414	190000
001-4-2-840-1-4512LANDFILL SERVICE	0	0	16,000	0	<u>16000</u>
<b>TOTAL 001-GENERAL FUND</b>	<b>174,932</b>	<b>196,825</b>	<b>211,647</b>	<b>69,238</b>	<b>276,200</b>
4-2-840-1-451LANDFILL SERVICE					
TOTAL SOLID WASTE	174,932	196,825	211,647	69,238	

# EXPENSES

CEMETERY	Two Years Acc	Last Budget	Current Budget	Year to Date	Proposed	Requested	
<u>001-GENERAL FUND</u>							
001-5-4-450-6010	SALARIES AND WAGES	78,260	47,692	30,028	12,927	36,102	38,428
001-5-4-450-6020	SALARIES-REGULAR PART	-	-	-	-	5,676	14,128
001-5-4-450-6040	OVERTIME	-	-	-	-	3,610	1,897
001-5-4-450-6230	TRAINING AND EDUCATION	-	-	400	-	-	-
001-5-4-450-6310	BUILDING MAINTENANCE	90	952	4,000	3,767	5,200	5,200
001-5-4-450-6320	BLDG/GROUNDS OPERATION	2,244	9,035	-	154	-	500
001-5-4-450-6331	MOTOR OPERATION FUEL	4,694	6,184	5,600	2,317	6,050	6,500
001-5-4-450-6332	REPAIR/MAINTENANCE-VEH	4,142	854	6,000	1,198	6,000	6,000
001-5-4-450-6414	ADVERTISING	37	-	-	-	-	-
001-5-4-450-6490	CONSULTANT AND PROF. F	162	149	8,000	-	-	-
001-5-4-450-6498	CONTRACT PAYMENTS	7,150	5,652	-	4,971	8,000	8,000
001-5-4-450-6501	CHEMICALS	-	-	500	-	-	-
001-5-4-450-6504	MINOR EQUIPMENT	220	591	-	-	-	-
001-5-4-450-6510	SAFETY SUPPLIES/EQUIPM	663	-	-	-	-	-
001-5-4-450-6521	MOTOR VEHICLE MAINT. S	222	314	-	87	-	-
001-5-4-450-6529	UNIFORMS	253	-	-	388	420	1,000
001-5-4-450-6599	MISC. SUPPLIES	1,007	826	1,500	2,618	1,500	1,500
001-5-4-450-6727	EQUIPMENT	-	-	5,000	440	7,700	7,700
001-5-4-450-6792	CAPITAL IMPROVEMENTS	200	-	-	-	-	-
<b>TOTAL 001-GENERAL FUND</b>		<b>99,344</b>	<b>72,249</b>	<b>61,028</b>	<b>28,867</b>	<b>80,258</b>	<b>90,854</b>
<u>027-MEMORIAL GARDEN PROJECT</u>							
027-5-4-450-6499	MISC CONTRACT WORK	0	0	0	0	-	-
<b>TOTAL 027-MEMORIAL GARDEN PROJECT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>036-TORT LIABILITY</u>							
036-5-4-450-6160	WORKMENS COMP.	426	664	800	360	-	1547.7
036-5-4-450-64081	LIABILITY INSURANCE	994	1,190	1,428	1,406	-	1,547
<b>TOTAL 036-TORT LIABILITY</b>		<b>1,420</b>	<b>1,854</b>	<b>2,228</b>	<b>1,766</b>	<b>0</b>	<b>3,094</b>
<u>112-TRUST AND AGENCY</u>							
112-5-4-450-6110	FICA	5,812	3,500	2,300	944	-	4,166
112-5-4-450-6130	IPERS	6,564	3,379	2,830	1,001	-	5,140
112-5-4-450-6150	GROUP INSURANCE	7,501	5,296	5,761	1,328	-	9,077
112-5-4-450-6151	SELF FUNDED INSURANCE	0	0	0	137	-	-
112-5-4-450-6152	FLEX SPENDING CLAIMS	0	0	0	0	-	-
112-5-4-450-6199	WELLNESS BENEFIT	0	0	0	0	-	-
<b>TOTAL 112-TRUST AND AGENCY</b>		<b>19,877</b>	<b>12,175</b>	<b>10,891</b>	<b>3,410</b>	<b>0</b>	<b>18,384</b>

<b>TOTAL CEMETERY</b>		<b>120,641</b>	<b>86,278</b>	<b>74,147</b>	<b>34,043</b>	<b>80,258</b>	<b>112,332</b>
CLERK & TREASURER		1WO Years ago	Last Budget	Current Budget	Year to Date	Proposed	Requested
<u>001-GENERAL FUND</u>							
001-5-6-620-6010	SALARIES AND WAGES	67,269	77,351	94,690	31,987	97673	\$ 76,384
001-5-6-620-6020	SALARIES-REGULAR PART	0	0	0	0	0	\$ 1,872
001-5-6-620-6040	OVERTIME	0	0	0	0	0	
001-5-6-620-6170	JOB INSURANCE	0	0	0	0	0	
001-5-6-620-6210	DUES, MEMBERSHIP	4,077	4,602	4,000	4,637	13911	5000
001-5-6-620-6230	TRAINING AND EDUCATION	536	561	8,000	3,277	9831	12000
001-5-6-620-6240	TRAVEL AND CONFERENCE	1,929	2,980	0	0	0	
001-5-6-620-6310	BUILDING MAINTENANCE	1,034	558	1,600	386	1158	11600
001-5-6-620-6320	BLDG/GROUNDS OPERATION	147	871	0	0	0	0
001-5-6-620-6331	MOTOR OPERATION FUEL	0	0	0	0	0	0
001-5-6-620-6332	REPAIR/MAINTENANCE-VEH	0	0	0	0	0	0
001-5-6-620-6371	UTILITY SERVICES/GAS,	2,926	3,454	4,530	1,461	4383	5000
001-5-6-620-6373	TELEPHONE/OPERATIONS	5,410	5,083	5,500	1,691	5073	5500
001-5-6-620-6400	BANKING EXPENSES	30	0	0	0	0	0
001-5-6-620-6401	AUDITING EXPENSE	18,611	16,194	18,000	0	0	20000
001-5-6-620-6409	JANITORIAL EXPENSE	1,035	1,346	1,500	410	1230	1500
001-5-6-620-6414	ADVERTISEMENT & LEGAL	568	1,728	1,000	0	0	1000
001-5-6-620-64182	PROPERTY TAX	0	0	0	0	0	0
001-5-6-620-6419	TECHNOLOGY SERVICES	2,086	1,680	0	0	0	8000
001-5-6-620-6440	ELECTIONS	0	3,008	0	0	0	4000
001-5-6-620-6490	CONSULTANT AND PROF. F	6,993	6,874	8,000	2,728	8184	7000
001-5-6-620-6492	BUILDING INSPECTIONS	0	0	0	0	0	0
001-5-6-620-6498	CONTRACT PAYMENTS	4,872	8,792	0	4,909	14727	3500
001-5-6-620-6499	MISC. CONTRACT WORK	0	958	0	1,791	5373	
001-5-6-620-6506	OFFICE SUPPLIES	4,291	3,369	3,500	1,479	4437	3000
001-5-6-620-6508	POSTAGE AND SHIPPING	2,053	2,246	3,000	1,685	5055	6000
001-5-6-620-65081	POSTAGE MACHINE	720	720	0	0	0	0
001-5-6-620-6591	HOOVERS HOMETOWN DAYS	0	0	0	0	0	0
001-5-6-620-6599	MISC. SUPPLIES	271	0	0	0	0	0
001-5-6-620-6721	FURNITURE AND FIXTURES	180	716	0	0	0	500
001-5-6-620-6725	OFFICE EQUIPMENT	8,999	436	1,000	199	597	3000
001-5-6-620-6761	CAPITAL IMPROVEMENTS	0	0	1,500	0	0	2000
001-5-6-620-6793	POLICY ADMIN./DEVELOPM	0	0	0	0	0	
001-5-6-620-6801	PRINCIPAL	0	0	0	0	0	0
001-5-6-620-6851	INTEREST/COUPONS	0	0	0	0	0	0
<b>TOTAL 001-GENERAL FUND</b>		<b>134,037</b>	<b>143,527</b>	<b>155,820</b>	<b>56,640</b>	<b>171,632</b>	<b>176,856</b>

<u>036-TORT LIABILITY</u>							
036-5-6-620-6160	WORKMENS COMP.	855	289	800	258		1,007
036-5-6-620-6408	LIABILITY INSURANCE	3,664	4,388	5,266	5,259		5,785
<b>TOTAL 036-TORT LIABILITY</b>		<b>4,519</b>	<b>4,677</b>	<b>6,066</b>	<b>5,517</b>	<b>0</b>	<b>6,791</b>
<u>112-TRUST AND AGENCY</u>							
112-5-6-620-6110	FICA	5,001	5,710	8,320	2,283		5,843
112-5-6-620-6130	IPERS	6,113	5,754	10,230	2,978		7,211
112-5-6-620-6150	GROUP INSURANCE	4,759	10,009	18,165	3,925		15,524
112-5-6-620-6151	SELF FUNDED INSURANCE	0	0	0	398		10,600
112-5-6-620-6152	FLEX SPENDING CLAIMS	0	0	0	0		
112-5-6-620-6199	WELLNESS BENEFIT	0	0	0	0		
<b>TOTAL 112-TRUST AND AGENCY</b>		<b>15,873</b>	<b>21,473</b>	<b>36,715</b>	<b>9,584</b>	<b>0</b>	<b>39,178</b>
<b>TOTAL CLERK &amp; TREASURER</b>		<b>154,429</b>	<b>126,731</b>	<b>198,601</b>	<b>71,741</b>	<b>171,632</b>	<b>222,826</b>
POLICE OPERATION =====		Two Years	Last Budget	Current Budget	Year to Date	Proposed	Requested
<u>001-GENERAL FUND</u>							
001-5-1-110-6010	SALARIES AND WAGES	277,941	272,484	269,082	78,932	336,003	270,088
001-5-1-110-6020	SALARIES-REGULAR PART	0	0	2,000	0	2,000	2,000
001-5-1-110-6040	OVERTIME	0	0	26,908	0	25,035	18,917
001-5-1-110-6210	DUES, MEMBERSHIP	5,378	5,697	7,000	5,774	7,700	7,700
001-5-1-110-6230	TRAINING AND EDUCATION	1,237	855	4,442	380	12,000	2,000
001-5-1-110-6240	TRAVEL AND CONFERENCE	236	426	0	173	2,000	2,000
001-5-1-110-6310	BUILDING MAINTENANCE	94	0	3,826	0	4,208	4,208
001-5-1-110-6320	BLDG/GROUNDS OPERATION	271	145	1,000	0	1,000	1,000
001-5-1-110-6331	MOTOR OPERATION FUEL	8,976	10,394	15,000	4,467	16,500	16,500
001-5-1-110-6332	REPAIR/MAINTENANCE-VEH	10,527	4,252	9,000	801	9,900	9,900
001-5-1-110-6350	EQUIPMENT REPAIR/MAINT	531	200	1,000	37	1,000	1,000
001-5-1-110-63501	REPAIRS-RADIOS	0	0	0	0	-	-
001-5-1-110-6371	UTILITY SERVICES/GAS,	2,409	3,089	3,894	862	4,673	4,673
001-5-1-110-6373	TELEPHONE/OPERATIONS	7,998	7,765	8,000	2,284	8,000	8,000
001-5-1-110-6399	OTHER MAINTENANCE & RE	330	0	0	0	-	-
001-5-1-110-6411	LEGAL FEES	0	0	500	0	500	500
001-5-1-110-6414	ADVERTISEMENT & LEGAL	158	0	0	333	-	-
001-5-1-110-6419	TECHNOLOGY SERVICES	3,148	753	0	0	4,200	4,200
001-5-1-110-6490	CONSULTANT AND PROF. F	1,288	417	5,300	4,931	9,030	9,030
001-5-1-110-6491	RESERVE OFFICERS	0	0	500	0	500	500
001-5-1-110-6498	CONTRACT PAYMENTS	1,278	2,330	0	2,246	-	-
001-5-1-110-6504	MINOR EQUIPMENT	1,128	49	2,000	0	2,000	2,000
001-5-1-110-6506	OFFICE SUPPLIES	1,599	564	1,000	409	1,500	1,500



001-5-1-110-6508	POSTAGE AND SHIPPING	0	166	200	9	200	200
001-5-1-110-6510	SAFETY EQUIPMENT	0	0	0	0	-	-
001-5-1-110-6513	AMMUNITION	884	0	1,150	589	1,265	1,265
001-5-1-110-6521	MOTOR VEHICLE MAINT. S	0	46	0	0	-	-
001-5-1-110-6529	UNIFORMS	11	1,056	2,000	392	4,000	2,000
001-5-1-110-6599	MISC. SUPPLIES	3,547	769	2,000	0	2,000	2,000
001-5-1-110-6723	VEHICLE SET ASIDE	544	2,979	35,000	55,893	70,000	35,000
001-5-1-110-6725	OFFICE EQUIPMENT	3,376	6,174	0	0	-	-
001-5-1-110-6727	EQUIPMENT	8,105	6,578	9,000	1,339	15,000	15,000
<b>TOTAL 001-GENERAL FUND</b>		<b>340,994</b>	<b>327,188</b>	<b>409,802</b>	<b>159,851</b>	<b>540,214</b>	<b>421,181</b>
<u>036-TORT LIABILITY</u>							
036-5-1-110-6160	WORKMENS COMP.	3,763	4,058	5,000	3,380		10,016
036-5-1-110-64081	LIABILITY INSURANCE	5,793	6,938	8,326	8,278		9,106
<b>TOTAL 036-TORT LIABILITY</b>		<b>9,556</b>	<b>10,996</b>	<b>13,326</b>	<b>11,658</b>	<b>0</b>	<b>19,121</b>
<u>112-TRUST AND AGENCY</u>							
112-5-1-110-6110	FICA	20,114	19,773	22,800	5,857	26,714.28	22,262
112-5-1-110-6130	IPERS	25,875	24,726	29,540	7,349	34,606.34	28,839
112-5-1-110-6150	GROUP INSURANCE	48,696	43,969	66,009	8,484	55,613.13	46,344
112-5-1-110-6151	SELF FUNDED INSURANCE	0	0	0	856	12,656.16	10547
112-5-1-110-6152	FLEX SPENDING CLAIMS	0	0	0	0	-	
<b>TOTAL 112-TRUST AND AGENCY</b>		<b>94,685</b>	<b>88,468</b>	<b>118,349</b>	<b>22,546</b>	<b>129,590</b>	<b>107,992</b>
<b>TOTAL POLICE OPERATION</b>		<b>445,235</b>	<b>426,652</b>	<b>541,477</b>	<b>194,055</b>	<b>669,804</b>	<b>548,294</b>

FIRE OPERATION =====	TWO Years ago	Last Budget	Current Budget	Year to Date	Proposed	Requested
<u>001-GENERAL FUND</u>						
001-5-1-150-6010	SALARIES AND WAGES	42,816	40,011	75,000	0	75000
001-5-1-150-6210	DUES, MEMBERSHIP	5,356	5,609	6,000	6,430	19290
001-5-1-150-6230	TRAINING AND EDUCATION	1,371	196	5,000	193	579
001-5-1-150-6310	BUILDING MAINTENANCE	1,356	3,511	5,000	913	2739
001-5-1-150-6331	MOTOR OPERATION FUEL	4,076	5,570	6,500	2,578	7734
001-5-1-150-6332	REPAIR/MAINTENANCE-VEH	6,062	8,364	12000	1,577	4731
001-5-1-150-6350	EQUIPMENT REPAIR/MAINT	10,278	2,990	10,000	3,280	9840
001-5-1-150-63501	REPAIRS-RADIOS	2,798	493	3,000	643	1929
001-5-1-150-6371	UTILITY SERVICES/GAS,	6,607	8,908	8,500	2,494	7482
001-5-1-150-6373	TELEPHONE/OPERATIONS	1,997	1,502	2,000	519	1557
001-5-1-150-6399	OUTDOOR WARN SIREN MAI	500	600	1,000	0	0
001-5-1-150-6441	FIRE PREVENTION	125	0	500	0	0

001-5-1-150-6490	CONSULTANT AND PROF. F	1,173	306	0	513	1539	0
001-5-1-150-6498	CONTRACT PAYMENTS	160	504	0	0	0	0
001-5-1-150-6504	MINOR EQUIPMENT	9,452	5,095	16,000	0	0	13000
001-5-1-150-6506	OFFICE SUPPLIES	1,201	107	5,000	1,143	3429	3000
001-5-1-150-6510	SAFETY EQUIPMENT	4,172	100	0	0	0	2000
001-5-1-150-6514	MEDICAL SUPPLIES	3,606	2,458	5,000	0	0	6000
001-5-1-150-6529	UNIFORMS	10,808	2,890	10,000	2,470	7410	8000
001-5-1-150-6599	MISC. SUPPLIES	1,166	325	0	0	0	2500
001-5-1-150-6727	EQUIPMENT	25,080	0	135,000	813,293	2439879	135000

<b>TOTAL 001-GENERAL FUND</b>		<b>140,160</b>	<b>89,539</b>	<b>305,500</b>	<b>836,046</b>	<b>2,583,138</b>	<b>292,700</b>
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036-TORT LIABILITY

036-5-1-150-6160	WORKMENS COMP.	6,185	7,433	7,500	4,432		14424.3
036-5-1-150-64081	LIABILITY INSURANCE	17,595	18,097	21,716	19,312		21,243

<b>TOTAL 036-TORT LIABILITY</b>		<b>23,780</b>	<b>25,530</b>	<b>29,216</b>	<b>23,744</b>	<b>0</b>	<b>35,668</b>
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112-TRUST AND AGENCY

112-5-1-150-6110	FICA	3,132	3,061	5,740	0		5,355
112-5-1-150-6130	IPERS	343	400	7,210	0		6,937
112-5-1-150-6150	GROUP INSURANCE	13,457	17,583	0	4,733		19,986
112-5-1-150-6151	SELF FUNDED INSURANCE	0	0	0	0		4,250
112-5-1-150-6152	FLEX SPENDING CLAIMS	0	0	0	0		
112-5-1-150-6199	FIRE DEPT PHYSICALS	0	0	0	0		5000

<b>TOTAL 112-TRUST AND AGENCY</b>		<b>16,932</b>	<b>21,044</b>	<b>12,950</b>	<b>4,733</b>	<b>0</b>	<b>41,529</b>
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<b>TOTAL FIRE OPERATION</b>		<b>180,872</b>	<b>136,113</b>	<b>347,666</b>	<b>864,523</b>	<b>2,583,138</b>	<b>369,896</b>
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LIBRARY		1WO Years ago	Last Budget	Current Budget	Year to Date	Proposed	Requested
<u>031-LIBRARY</u>							
031-5-4-410-6010	SALARIES AND WAGES	146,043	151,368	154,580	56,764	149,059	140,933
031-5-4-410-6020	SALARIES-REGULAR PART	-	-	-	-	12,480	16,224
031-5-4-410-6040	OVERTIME	-	-	-	-	-	-
031-5-4-410-6210	DUES, MEMBERSHIP	393	507	435	175	475	475
031-5-4-410-6230	TRAINING AND EDUCATION	-	15	2,910	-	-	-
031-5-4-410-6240	TRAVEL AND CONFERENCE	300	2,100	-	1,909	2,702	2,703
031-5-4-410-6310	BUILDING MAINTENANCE	7,593	14,166	11,002	1,904	11,948	12,000
031-5-4-410-6320	BLDG/GROUNDS OPERATION	6,099	8,035	-	255	-	-
031-5-4-410-6371	UTILITY SERVICES/GAS,	5,649	8,643	9,000	4,085	9,000	9,000
031-5-4-410-6373	TELEPHONE/OPERATIONS	2,685	2,818	2,500	954	2,544	2,545
031-5-4-410-6409	JANITORIAL EXPENSE	2,520	2,940	4,784	1,392	4,784	4,785
031-5-4-410-6414	ADVERTISEMENT & LEGAL	389	335	200	365	200	200

031-5-4-410-6419	TECHNOLOGY SERVICES	3,476	4,913	3,938	6,070	3,938	4,000
031-5-4-410-6490	CONSULTANT AND PROF. F	1,130	306	2,134	94	-	
031-5-4-410-6498	CONTRACT PAYMENTS	3,540	3,869	-	2,038	2,256	2,200
031-5-4-410-6499	REIMB BY FRIENDS OF LI	-	-	-	-	-	-
031-5-4-410-6506	OFFICE SUPPLIES	652	1,028	2,000	353	2,000	2,000
031-5-4-410-6508	POSTAGE AND SHIPPING	978	1,002	1,470	358	1,404	1,500
<b>PROGRAMS</b>							
031-5-4-410-6599	MISC. SUPPLIES	6,842	5,441	6,154	626	6,200	6,200
031-5-4-410-6725	OFFICE EQUIPMENT	1,466	1,992	1,980	1,084	2,900	3,000
031-5-4-410-6761	CAPITAL IMPROVEMENTS	-	-	1,500	-	1,500	1,500
031-5-4-410-6770	COLLECTIONS	19,856	22,593	22,000	7,601	22,061	22,100
<b>TOTAL 031-LIBRARY</b>		<b>209,611</b>	<b>232,071</b>	<b>209,611</b>	<b>86,027</b>	<b>235,450</b>	<b>231,365</b>
<b>036-TORT LIABILITY</b>							
036-5-4-410-6160	WORKMENS COMP.	164	374	300	168		220
036-5-4-410-64081	LIABILITY INSURANCE	3,190	3,821	4,585	4,582		5,040
<b>TOTAL 036-TORT LIABILITY</b>		<b>3,354</b>	<b>4,195</b>	<b>4,885</b>	<b>4,750</b>	<b>0</b>	<b>5,260</b>
<b>112-TRUST AND AGENCY</b>							
112-5-4-410-6110	FICA	11,172	11,580	11,830	4,343		\$ 12,023
112-5-4-410-6130	IPERS	13,140	13,538	14,550	5,125		\$ 14,836
112-5-4-410-6150	GROUP INSURANCE	9,514	10,763	29,655	3,341		\$ 14,767
112-5-4-410-6151	SELF FUNDED INSURANCE	0	0	0	303		\$ 6,296
112-5-4-410-6152	FLEX SPENDING CLAIMS	0	0	0	0		
112-5-4-410-6199	WELLNESS BENEFIT	0	0	0	0		
<b>TOTAL 112-TRUST AND AGENCY</b>		<b>33,826</b>	<b>35,881</b>	<b>56,035</b>	<b>13,112</b>	<b>0</b>	<b>\$ 47,922</b>
<b>502-KROUTH INTEREST FUND</b>							
502-5-4-410-6599	MISC. SUPPLIES	0	0	0	0		
<b>TOTAL 502-KROUTH INTEREST FUND</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIBRARY</b>		<b>246,791</b>	<b>272,147</b>	<b>246,791</b>	<b>103,889</b>	<b>235,450</b>	<b>284,547</b>

CABLE ACCESS		± w/o Years	Last Budget	Current Budget	Year to Date	Proposed	Requested
=====		± w/o					
<b>001-GENERAL FUND</b>							
001-5-4-855-6010	SALARIES AND WAGES	20,183	21,776	16,744	4,378	13,426	17,526
001-5-4-855-6230	TRAINING AND EDUCATION	0	0	0	0	0	500
001-5-4-855-6310	BUILDING MAINTENANCE	0	0	0	0	0	
001-5-4-855-6350	EQUIPMENT REPAIR	70	0	0	0	0	
001-5-4-855-6371	UTILITY SERVICES/GAS,	1,200	1,300	1,800	400	1,200	1,200
001-5-4-855-6373	TELEPHONE/OPERATIONS	1,425	1,296	0	427	1,275	1,275
001-5-4-855-64083	COMMERCIAL PROPERTY IN	138	166	200	208	200	

001-5-4-855-6414	ADVERTISEMENT & LEGAL	95	0	0	0	0	
001-5-4-855-6498	CONTRACT PAYMENTS	600	420	500	420	500	500
001-5-4-855-6504	MINOR EQUIPMENT	0	0	0	0	500	500
001-5-4-855-6506	OFFICE SUPPLIES	491	66	0	24	0	
001-5-4-855-6508	POSTAGE AND SHIPPING	0	0	0	0	0	
001-5-4-855-6526	PROGRAMMING	0	0	0	0	0	
001-5-4-855-6599	MISC. SUPPLIES	0	0	0	0	0	
001-5-4-855-6725	OFFICE EQUIPMENT	0	0	0	0	0	
001-5-4-855-6727	EQUIPMENT	0	0	0	0	0	1,000

<b>TOTAL 001-GENERAL FUND</b>		<b>24,202</b>	<b>25,024</b>	<b>19,244</b>	<b>5,857</b>	<b>17,101</b>	<b>22,501</b>
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112-TRUST AND AGENCY

112-5-4-855-6110	FICA	1,544	1,666	0	335		1,341
112-5-4-855-6130	IPERS	1,775	1,902	0	389		1,654
112-5-4-855-6150	GROUP INSURANCE	165	169	0	32		883
112-5-4-855-6151	SELF FUNDED INSURANCE	0	0	0	0		
112-5-4-855-6152	FLEX SPENDING CLAIMS	0	0	0	0		
112-5-4-855-6199	WELLNESS BENEFIT	0	0	0	0		

<b>TOTAL 112-TRUST AND AGENCY</b>		<b>3,484</b>	<b>3,737</b>	<b>0</b>	<b>756</b>	<b>0</b>	<b>3,878</b>
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<b>TOTAL LOCAL CABLE ACCESS</b>		<b>27,686</b>	<b>28,761</b>	<b>19,244</b>	<b>6,613</b>	<b>17,101</b>	<b>26,379</b>
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		1 W O Years ago	Last Budget	Current Budget	Year to Date	Proposed	Requested
<u>001-GENERAL FUND</u>							
001-5-4-430-6010	SALARIES AND WAGES	87,536	115,247	97,796	46,561	110765	92,920
001-5-4-430-6020	SALARIES-REGULAR PART	-	131	38,000	968	38128.2	44,047
001-5-4-430-6040	OVERTIME	-	-	-	-	0	1,897
001-5-4-430-6210	DUES, MEMBERSHIP	624	567	345	180	345	345
001-5-4-430-6230	TRAINING AND EDUCATION	540	638	900	248	900	900
001-5-4-430-6240	TRAVEL AND CONFERENCE	-	-	-	-	0	-
001-5-4-430-6310	BUILDING MAINTENANCE	507	2,239	8,000	2,240	8000	8,000
001-5-4-430-6320	BLDG/GROUNDS OPERATION	16,904	6,718	-	336	0	-
001-5-4-430-6331	MOTOR OPERATION FUEL	1,169	92	1,000	-	1080	1,080
001-5-4-430-6332	REPAIR/MAINTENANCE-VEH	753	-	-	-	0	-
001-5-4-430-6350	EQUIPMENT REPAIR	416	-	7,000	-	7000	7,000
001-5-4-430-6371	UTILITY SERVICES/GAS,	2,900	6,338	8,000	1,615	8800	8,800
001-5-4-430-6373	TELEPHONE/OPERATIONS	4,066	3,883	3,000	1,294	3000	3,000
001-5-4-430-6374	WATER & SEWER	4,923	-	10,000	-	10000	
001-5-4-430-6402	ADVERTISING EXPENSE	349	-	100	-	100	100

001-5-4-430-6409	JANITORIAL EXPENSE	-	318	-	1,183	2500	2,500
001-5-4-430-6419	TECHNOLOGY SERVICES	104	165	-	-	0	8,000
001-5-4-430-6490	CONSULTANT AND PROF. F	1,226	306	-	94	0	-
001-5-4-430-6498	CONTRACT PAYMENTS	2,741	6,435	9,300	6,468	9300	9,300
001-5-4-430-6501	CHEMICALS	-	-	-	-	0	-
001-5-4-430-6502	CONCESSION OP SUPPLIES	991	6	6,150	1,150	10000	10,000
001-5-4-430-6503	CONCESSION MERCHANDISE	5,953	10,635	-	-	0	-
001-5-4-430-6504	MINOR EQUIPMENT	1,833	39	-	148	0	-
001-5-4-430-6506	OFFICE SUPPLIES	966	1,436	2,025	297	1500	1,500
001-5-4-430-6508	POSTAGE AND SHIPPING	-	-	-	24	100	100
001-5-4-430-6510	SAFETY SUPPLIES/EQUIPM	67	26	-	140	200	200
001-5-4-430-6520	RECREATION SUPPLIES	4,683	2,760	3,200	841	2500	750
001-5-4-430-6522	SWIMMING	-	120	1,500	745	1000	-
001-5-4-430-6523	ADULT SPORTS	1,440	1,832	2,000	558	0	-
001-5-4-430-6525	YOUTH SPORTS	4,457	10,818	8,480	2,878	16307	16,307
001-5-4-430-6526	FITNESS	-	565	750	200	750	750
001-5-4-430-6527	SUMMER LEAGUE	-	-	-	-	0	-
001-5-4-430-6528	CAMP	2,806	6,667	7,000	3,595	7000	-
001-5-4-430-6599	MISC. SUPPLIES	773	191	-	-	0	-
001-5-4-430-6723	EQUIPMENT/ VEHICLE SE	10,000	-	5,000	-	5000	5,000
001-5-4-430-6727	EQUIPMENT	-	-	-	-	-	-
001-5-4-430-6792	CAPITAL IMPROVEMENTS	6,812	10,974	4,000	4,824	4000	24,000
001-5-4-430-6798	TEEN ACTIVITIES	-	-	-	-	0	-
<b>TOTAL 001-GENERAL FUND</b>		<b>165,539</b>	<b>189,146</b>	<b>223,546</b>	<b>76,587</b>	<b>248,275</b>	<b>246,497</b>
<u>036-TORT LIABILITY</u>							
036-5-4-430-6160	WORKMENS COMP.	2,784	2,250	2,000	1,391		2453
036-5-4-430-64081	LIABILITY INSURANCE	2,796	3,349	4,585	4,009		4,410
<b>TOTAL 036-TORT LIABILITY</b>		<b>5,580</b>	<b>5,599</b>	<b>6,585</b>	<b>5,400</b>	<b>0</b>	<b>6,863</b>
<u>112-TRUST AND AGENCY</u>							
112-5-4-430-6110	FICA	6,500	8,625	10,390	3,500	\$ 10,150.19	10,623
112-5-4-430-6130	IPERS	6,921	8,803	9,210	3,810		13,052
112-5-4-430-6150	GROUP INSURANCE	10,069	14,077	18,761	6,043		27,299
112-5-4-430-6151	SELF FUNDED INSURANCE	0	0	0	602		4,250
112-5-4-430-6152	FLEX SPENDING CLAIMS	0	0	0	0		
112-5-4-430-6199	WELLNESS BENEFIT	0	0	0	0		
<b>TOTAL 112-TRUST AND AGENCY</b>		<b>23,490</b>	<b>31,505</b>	<b>38,361</b>	<b>13,955</b>	<b>10,150</b>	<b>55,225</b>
<b>TOTAL PARK &amp; RECREATION</b>		<b>194,609</b>	<b>226,250</b>	<b>268,492</b>	<b>95,942</b>	<b>258,425</b>	<b>308,584</b>

COMM & CULTURAL DEV =====		Two Years Ago	Last Budget	Current Budget	Year to Date	Proposed	Requested
<u>001-GENERAL FUND</u>							
001-5-4-470-6402	ADVERTISING EXPENSE	80	3,312	2,000	267	2000	2525
001-5-4-470-6599	MISC. SUPPLIES	0	0	3,500	0	3500	1000
001-5-4-470-6601	HHTD FIREWORKS	5,000	25,000	32,000	20,000	25000	0
001-5-4-470-6602	HHTD VILLAGE GREEN	0	3,000	12,000	9,000	12000	13800
001-5-4-470-6603	HHTD MISCELLANEOUS	3,383	20,503	7,450	12,520	7500	8675
001-5-4-470-6604	SUMMER CONCERTS	0	0	0	0		5000
001-5-4-470-6605	COMMUNITY EVENTS	4,815	4,902	5,275	3,000	5000	
001-5-4-470-6792	CAPITAL IMPROVEMENTS	0	0	0	0	0	2000
<b>TOTAL 001-GENERAL FUND</b>		<b>13,278</b>	<b>56,717</b>	<b>62,225</b>	<b>44,787</b>	<b>55,000</b>	<b>33,000</b>
<b>TOTAL COMM &amp; CULTURAL DEVEL</b>		<b>13,278</b>	<b>56,717</b>	<b>13,278</b>	<b>44,787</b>	<b>55,000</b>	<b>33,000</b>

ECON DEV =====		Two Years Ago	Last Budget	Current Budget	Year to Date	Proposed	Requested
<u>001-GENERAL FUND</u>							
001-5-5-520-6211	DUES CCEDCO	6,409	6,409	6,409	6,409	6,500	-
001-5-5-520-6212	DUES ICAD	-	-	2,750	2,500	2,500	4,000
001-5-5-520-6213	NATIONAL PARK SERVICE	-	-	-	-	-	-
001-5-5-520-6214	DUES MAIN STREET	10,000	10,000	3,000	-	10,000	15,000
001-5-5-520-6215	DUES KEEP IA BEAUTIFUL	-	-	-	-	-	-
001-5-5-520-6402	ADVERTISING EXPENSE	-	-	-	-	-	-
001-5-5-520-6498	BUILDING INCENTIVE PAY	51,951	45,082	55,000	20,209	124,400	60,400
001-5-5-520-6499	OTHER CONTRACT SERVICE	-	7,700	-	-	-	12,100
001-5-5-520-6599	MISC. SUPPLIES	-	-	-	-	-	-
001-5-5-520-6730	LAND	-	-	-	-	-	-
<b>TOTAL 001-GENERAL</b>		<b>68,360</b>	<b>69,191</b>	<b>67,159</b>	<b>29,118</b>	<b>143,400</b>	<b>91,500</b>
5-5-520-6214 DUES MAIN STREET							
<u>160-REVOLVING LOAN FUND</u>							
160-5-5-520-6421	PAYMENTS TO OTHER AGEN	0	0	0	0	0	0
<b>TOTAL 160-REVOLVING LOAN FUND</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>68,360</b>	<b>69,191</b>	<b>68,360</b>	<b>29,118</b>	<b>143,400</b>	<b>91,500</b>

LEGAL SERVICES <u>001-GENERAL FUND</u>		Two Years Ago	Last Budget	Current Budget	Year to Date	Proposed	Requested
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001-5-6-610-6599	MISC. SUPPLIES	307	50	-	-	-	1,200
<b>TOTAL 001-GENERAL FUND</b>		<b>14,912</b>	<b>16,703</b>	<b>17,800</b>	<b>1,961</b>	<b>17,800</b>	<b>20,500</b>
<u>112-TRUST AND AGENCY</u>		792					
112-5-6-610-6110	FICA		803	1,114	25		\$ 1,300.50
112-5-6-610-6130	IPERS	489	707	1,114	164		\$ 1,604.80
<b>TOTAL 112-TRUST AND AGENCY</b>		<b>1281</b>	<b>1,511</b>	<b>2,228</b>	<b>190</b>		<b>\$ 2,905.30</b>

<b>TOTAL MAYOR AND COUNCIL</b>		<b>16,193</b>	<b>18,214</b>	<b>20,028</b>	<b>2,151</b>	<b>17,800</b>	<b>23,405</b>
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Building Inspections =====	Two Years	Last Budget	Current Budget	Year to Date	Proposed	Requested
<u>001-GENERAL FUND</u>						
001-5-1-170-6010	SALARIES AND WAGES	14,852	20,556	21,077	15,193	64,085
<b>TOTAL 001-GENERAL FUND</b>		<b>14,852</b>	<b>20,556</b>	<b>21,077</b>	<b>15,193</b>	<b>64,085</b>
<u>036-TORT LIABILITY</u>						
036-5-1-170-6160	WORKMENS COMP	199	204	190	114	200
<b>TOTAL 036-TORT LIABILITY</b>		<b>199</b>	<b>204</b>	<b>199</b>	<b>114</b>	<b>0</b>
<u>112-TRUST AND AGENCY</u>						
112-5-1-170-6110	FICA	1,136	1,572	1,080	1,137	5,319
112-5-1-170-6130	IPERS	1,402	1,940	1,320	1,417	6,562
112-5-1-170-6150	GROUP INSURANCE	0	0	0	693	5,768
112-5-1-170-6151	SELF FUNDED INSURANCE	0	0	0	70	
112-5-1-170-6152	FLEX SPENDING CLAIMS	0	0	0	0	
<b>TOTAL 112-TRUST AND AGENCY</b>		<b>2,538</b>	<b>3,512</b>	<b>2,400</b>	<b>3,317</b>	<b>0</b>
<b>TOTAL BUILDING INSPECTIONS</b>		<b>17,589</b>	<b>24,272</b>	<b>23,676</b>	<b>18,624</b>	<b>64,085</b>

Animal Control =====	Two Years	Last Budget	Current Budget	Year to Date	Proposed	Requested
<u>001-GENERAL FUND</u>						
001-5-1-190-6490	CONSULTANT AND PROF.	0	0	0	0	-
001-5-1-190-6498	CONTRACT PAYMENTS	35	1,677	2,000	0	2,200.00
001-5-1-190-6510	SAFETY EQUIPMENT	0	0	0	0	-



001-5-1-190-6599 MISC. SUPPLIES	322	121	1,000	33	1,100.00	1,100
<b>TOTAL 001-GENERAL FUND</b>	<b>357</b>	<b>1798</b>	<b>3,000</b>	<b>33</b>	<b>3300</b>	<b>3,300</b>

STREET LIGHTING	Years	Last Budget	Current Budget	Year to Date	Proposed	Requested
001-GENERAL FUND						
001-5-2-230-6371 UTILITY SERVICES/GAS,	31,635	35,489	45,477	12,083	36,249	40,000
TOTAL 001-GENERAL FUND	31,635	35,489	45,477	12,083	36,249	40,000
<b>TOTAL STREET LIGHTING</b>	<b>31,635</b>	<b>35,489</b>	<b>45,477</b>	<b>12,083</b>	<b>36,249</b>	<b>40,000</b>

# General Road Use

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Expenditures: \$58,000

Projected balance: \$0

Budget Surplus: -\$58,000

## Highlights:

- Cuts \$20,000 in wages due to allocations
- \$25,000 tree trimming (\$5,000) is for grant match at cemetery
- \$15,000 is for camera or fence if we continue brush drop off.



# General Cemetery

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**Revenues: \$12,000** (assumes increase in fees) plus \$8,000 in grave opening reimbursements

**Expenditures: \$91,000**

**Projected balance: \$0**

**Budget Surplus: -\$79,000**

## Highlights:

- Increase in wages due to allocation and part time mower
- \$7,000 for mower purchase
- \$15,000 is for camera or fence if we continue brush drop off.
- \$55,000 in labor to maintain cemetery. May want to consider quotes for cemetery.



# City Office

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Expenditures: \$176,000

Projected balance: \$3,500

## Highlights:

- Increase building expenses for safety and emergency radio equipment
- Increase in training and travel
- Increase in elections and audits.
- New postage machine as it wont work for USPS by FY25
- Leasing a new printer

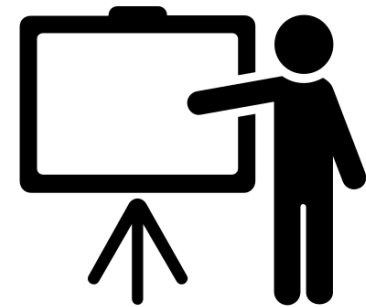


# CIP City Office

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## Highlights:

- Leasing printer for ongoing budgeting
- Roof Repair \$10,000 FY24
- Succession Planning \$60,000 split funds FY 25
- New office space \$10,000 FY25
- Postage machine \$4,000 FY33
- ADA entrance \$15,000 TBD
- New Carpet \$30,000 TBD



# Police

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Expenditures: \$422,000

Projected balance: \$84,500

## Highlights:

- Would cost roughly \$100,000 in FY25 to hire an officer, not including benefits.
- New server for storing evidence and videos. Outdated last year.
- Maintain set aside amount.
- Delaying purchase of equipment for FY25 or FY26 5<sup>th</sup> officer.

# CIP Police

Vehicle	FY Purchased	FY Replacement
2015 Dodge Durango SSV	2016	2024
2017 Dodge Charger Pursuit	2018	2026
2020 Ram 1500 SSV	2020	2028
2022 Ford PI Utility	2023	2030



Equipment	FY Purchased	FY Replacement	Estimated Cost
Smith & Wesson MP40 handguns x5	2012	2023	\$2,750
Main Server-Existing becomes backup	2016	2024	\$15,000
Portable Radios, Multi-band x 5	2015	2025	\$35,000
Office Computers x 4, BodyCams x 5	2018-2021	2026	\$8,800
Main Server-Existing becomes backup	2024	2027	\$15,000
Shotguns x4, Rifles x4, Tasers x 5	2009?-2018	2028	\$11,000

# Fire

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Expenditures: \$292,000

Projected balance: \$150,000

## Highlights:

- Pays back borrowed funds for fire vehicle purchase.
- Cuts overestimate wages, maintenance, and training.
- Looking for air packs in FY24 if grant given, FY25 if no grant received





# CIP Fire

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CA needs to ask Fire



# Library

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Revenue: \$232,000 (200k transfer from GF taxes.)

Expenditures: \$231,000

Surplus: \$1,000


Projected balance: \$32,000

## Highlights:

- Cuts \$10,000 from better county revenue, and wage allocation of IT expenses.
- Improvements to the front patio.
- Maintains collections asking during time of inflation.



# CIP Library

			
<i>Note: as of writing, listings are not approved by the library board and not to be considered final until approved</i>			
FY	CIP Projects	Description	Estimated Cost
<b>2024</b>	Replace Lights with LED tubes		\$2,500.00
		Description	For better energy efficiency, the library will replace florescent tube ballasts and lights with LEDs. Cost is being evaluated by Oasis Electric but still an estimate only. Funding TBD
<b>2025</b>	East Sidewalk Repair		\$1,500.00
		Description	Further repair is needed on deteriorating sidewalks around the library, primarily on the east side of the library. Repair should be limited to a few segments. Funding via Capital Improvements Budget line
<b>2026</b>	Replace East Handrails set 1		\$1,500.00
<b>2027</b>	Replace East Handrails set 2		\$1,500.00
		Description	The two remaining handrail segments on the east side of the library are rusting and becoming detached from stairs. Replacement costs is an estimate as of yet. Funding via Capital Improvements Budget line
<b>2028-2032</b>	Library Reshingling		\$6,000.00
		Description	Library shingles were replaced in FY2005 and should be strongly considered for replacement. Funding is undetermined.

# IT Cable Access

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Revenue: \$20,000

Expenditures: \$22,000

Surplus: \$-2,000

Projected balance: Need to set up  
CIP fund

## Highlights:

- Cuts part time wages.
- Includes purchase of Owl to record meetings.
- Allocates some more full time wages as roughly 30% of Nick's job is IT.



# CIP IT Cable Access

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To Be Determined

# Parks & Rec

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Revenue: \$44,000

Expenditures: \$246,000

Surplus: \$-200,000

Projected balance: \$150,00+, \$13,000, \$8,000

## Highlights:

- Cuts pool, camp, and food incentives roughly \$8,000 between all.
- Programs must make 20% profit outside of Director and Assistant, wages. 20% is so if someone is on free or reduced lunch they get a discount.
- \$20,000 for cameras and finishing trail at Beranek, was cut last year.
- Adds part time mower.

# CIP Parks & Rec

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To be determined with new parks plan and director.

Mowers, infield machine replacement in 10 years, new truck, aglime infield replacement, and projects need consideration

# Misc.

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HHTD cuts \$30k

Comm, Cultural, Ec. Sign money if grant is received.

Ec Dev, reduces home rebates.

Legal, Comissions, Solid waste, building inspections: status quo.



## CIP Misc.

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To be determined with visioning plan. Items to plan, Heritage Square, placemaking signs, streetscaping, ADA sidewalks, Christmas lights, historic preservation grant matches.



# Repeat Council's Strategic Plan

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Repeat how current budget presentation meets council's strategies.

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# THE END!