

NOTICE

A meeting of the City of Evansville Common Council will be held at the location, on the date, and at the time stated below. Notice is further given that members of the Plan Commission and Economic Development Committee may be in attendance. Requests for persons with disabilities who need assistance to participate in this meeting should be made by calling City Hall at (608)-882-2266 with as much notice as possible. Please turn off all cell phones while meeting is in session. Agendas, minutes, and packets can be found here: www.ci.evansville.wi.gov/councilmeetings.

City of Evansville Common Council
Special Budget Meeting
City Hall, 31 S Madison St, Evansville WI 53536
Tuesday, September 26, 2023, 6:00 p.m.

AGENDA

1. Call to order
2. Roll call
3. Motion to approve the agenda.
4. Civility reminder
5. Citizen appearances other than agenda items listed.
6. New Business
 - A. Motion to Approve an Employment Contract with Scott Kriebs as Municipal Services Director.
 - B. Discussion and possible Motion to Approve the Award of Contracts; 2023 Sidewalk Repair; City of Evansville to JB Johnson Bros., LLC.
 - C. 2024 Budget Presentations
7. Adjourn

Dianne C. Duggan, Mayor

AGREEMENT BETWEEN
CITY OF EVANSVILLE AND SCOTT KRIEBS

AGREEMENT made this ____ day of _____ 2023, between the City of Evansville, a Municipal Corporation, created and existing under the laws of the State of Wisconsin, hereinafter called the “City,” and Scott Kriebs, hereinafter called the “Employee.”

WITNESSETH:

WHEREAS, the City has the Municipal Services Director position to perform administrative, planning, and supervisory duties within the Municipal Services Department and manage electric, water, as well as public works; and

WHEREAS, the City and Employee desire to clarify and update certain terms of the existing employment relationship;

NOW, THEREFORE, in consideration of the mutual covenants hereinafter contained, it is mutually agreed by and between the parties as follows:

1. City hereby engages the services of Employee as Municipal Services Director, a full-time, administrative position, exempt under the Fair Labor Standards Act, of the City of Evansville.
2. Employee hereby accepts employment in said Municipal Services Director, salaried position and agrees to devote the required time and attention to the business of the City.
3. Employee shall be governed by the policies set forth by the Evansville Common Council, including, but not limited to the City of Evansville Personnel Policies and Employee Handbook. Employee shall report to and take direction from the City Administrator/Finance Director with a start date of November 6th, 2023.
4. The Employee will perform the duties and work as described in the Municipal Services Director Position Description, as may be amended from time to time, which is marked as Exhibit A, attached hereto, and incorporated herein by reference. Exhibit A is illustrative and not necessarily comprehensive.
5. The City, through the Common Council, Commissions or assigned supervisor, may discipline Employee and/or terminate the employment of Employee according to the City of Evansville Personnel Policies and Employee Handbook, as may be amended from time to time.
6. Employee is an at will employee and is appointed for an indefinite term ending upon voluntary resignation or removal by City Administrator/ Finance Director.
7. City agrees to have City Administrator/Finance Director conduct a performance evaluation of Employee annually. City and Employee shall mutually determine annual

performance goals and the process by which performance shall be evaluated. In the event that agreement is not reached, City shall determine the goals and process. Performance evaluations can occur more frequently during probationary period outlined in Section 9.

8. City agrees to pay Employee a rate of \$132,518.80, annually, paid according to the procedures of the City. The compensation will be reviewed annually; any increase will be documented in writing. Both parties agree no set percentage or method of calculation for pay increases is part of this Agreement.
9. Employee is subject to a twelve (12) month probationary period, starting on the date the employee begins work, during which period the employee may be discharged, with or without cause, and further recourse.
10. The City agrees to provide Employee with minimum fringe benefits set forth in this paragraph. Any additions in the future will be as the City may direct, in its discretion, there being no percentage or other formula for increases in fringe benefits:
 - a. Sick leave accrual at a rate of one and one-quarter days (10 hours) per full month of employment to a maximum accumulation of 90 days (720 hours). If, at the end of any calendar year, Employee would have more than 90 days of accumulated sick leave, Employee may receive a 50% payout of the value of the sick leave in excess of 90 days. This payment shall be paid no later than the second pay period of the following calendar year. Employee may also choose, on a yearly basis, to defer the 50% payout of the excess sick leave value until retirement in which case the full value may be used for the sole purpose of paying Employee's health insurance premiums after retirement. Pay shall be based on the Employee's normal rate of pay and scheduled hours of work in effect at the time of payment. Upon retirement, resignation, termination, or Employee's death, Employee or Employee's estate shall be entitled to a cash payment of up to 90 days of unused sick leave paid at 50%. For any sick leave of 3 days or greater Employee shall furnish a physician's certificate upon the City's request. The City may require examination of Employee by its own physician at the City's expense.
 - b. Funeral leave as provided in the City of Evansville Employee Handbook.
 - c. 8 paid holidays and 4 paid floating holidays, as provided in the City of Evansville Personnel Policies and Employee Handbook.
 - d. Prorated vacation leave consisting of 4 days in year 2023. Vacation leave consisting of 20 days annually starting in 2024. After 5 full calendar years of employment, 1 additional day each year thereafter to a maximum of 25 days. Employee may carry forward from one calendar year to the next calendar year up to 10 days of accrued, unused vacation leave, and any vacation days in excess of these 10 days will be forfeited. Upon retirement or resignation with 30 days written notice, termination of Employee, or Employee's death, Employee or Employee's estate shall be entitled to payment of unused vacation leave paid at 100%. Employee shall not be entitled to payment of unused vacation leave in the

event they retire or resign without giving 30 days written notice.

- e. Health insurance coverage according to the current City plan. For health insurance, the City shall pay the lesser of either 90% of premium of the lowest cost health plan in Rock County or 88% of the average premium cost of plans offered in any tier of the lowest employee premium cost. Employee shall be allowed to waive the 6-month waiting period and be able to enroll for health insurance coverage as of the first of the month following receipt of a timely application.
 - f. Dental insurance coverage as of the first of the month following receipt of a timely application, the premiums paid fully by the City for single or family coverage.
 - g. Term life insurance, with the beneficiary designated by the Employee, in a face amount equal to Employee's annual salary rounded to the next One Thousand Dollars as may be changed from time to time, the premiums for the first unit of coverage are paid fully by the City. The Employee may purchase additional units of coverage at their own expense.
 - h. Wisconsin Retirement Fund employer contribution paid fully by the City at the rate as may be from time to time determined. Employee shall be responsible for the employee contribution, at the rate as may be from time to time be determined. Said employee contribution shall be considered as employer contribution for tax purposes under the Internal Revenue Code section 414(h)(2).
 - i. Income continuation insurance at the monthly rate between a 30 and 120-day waiting (elimination) period, the premiums for the same paid fully.
 - j. Any other benefits provided for in the City of Evansville Personnel Policies and Employee Handbook, as may be amended from time to time.
11. Professional development is encouraged, and the annual city budget shall contain funding for Employee to attend professional and educational conferences and training programs related to their professional responsibilities. Attendance at professional development courses is subject to prior notice and approval by the City Administrator/Finance Director.
12. To be considered to have full time status during a two-week pay period, Employee must have a total of at least 80 hours of any combination hours worked, sick leave, funeral leave, holiday leave, and vacation leave. Employee shall maintain full-time status.
13. Employee generally shall work Monday through Friday from 7:00 am to 4:30 pm, with a half-hour unpaid lunch and two 15-minute paid breaks each day. Employee may vary their schedule with permission from the City Administrator/Finance Director.
14. Employee is required to attend the following meetings after regular business hours: (a)

any regular monthly or special meeting of the Common Council with an agenda item requiring Employee's attendance for presentation or discussion, (b) Municipal Services Committee, (c) Parks & Recreation Board, and (d) any other meetings directed by the City Administrator/Finance Director.

15. Employee agrees to devote as much time as is needed to carry out their duties. Employee acknowledges and agrees that they will from time-to-time work more than 80 hours in a two-week pay period and that they will receive no overtime pay for hours worked in excess of 80 hours in a pay period.
16. City acknowledges that evening meetings or other work performed after regular business hours detract from Employee's personal time. City will allow employee to adjust their schedule with permission from the City Administrator/Finance Director, to recognize and accommodate those situations where the Employee has worked an excessive amount of time when measured against a more typical 80-hour, two-week work cycle. The City Administrator/Finance Director may, on a case-by-case basis, allow the Employee time off in acknowledgment of excessive hours worked.
17. Employee is required to fulfill the duties of the Municipal Services Director, as set by the city ordinances, state statues, and the position description, which may be amended from time to time in the City's sole discretion.
18. City shall defend, save harmless, and indemnify Employee against any tort, professional liability, claim, demand, or other legal action, whether groundless or otherwise arising out of an alleged act or omission occurring in the performance of the Employee's duties as Municipal Services Director. Such duties to include all obligations and commitments as articulated in this Agreement. City will compromise and settle any such claim or suit and pay the amount of any settlement or judgment rendered thereon; provided, however, that nothing herein shall obligate City to pay the costs of defending or the amount of claim arising out of any criminal action brought by any state or federal authority.
19. Employee acknowledges and agrees that the terms and conditions of the City of Evansville Personnel Policies and Employee Handbook, as amended from time to time, are part of this Agreement, and enforceable as part of this Agreement without further elaboration or attachment, although if there is a conflict between this Agreement and the handbook, both parties acknowledge and agree that the provisions of this Agreement shall control.
20. Both parties agree any amendments to this Agreement shall be as agreed from time to time and reduced to writing in the same fashion as this Agreement.
21. This Agreement contains all the terms, promises, covenants, conditions, and representations made or entered into by the City and Employee and supersedes all prior discussions and agreements, whether written or oral, between the parties.
22. If any term of this Agreement shall, for any reason and to any extent, be invalid or unenforceable, the remaining terms shall be in full force and effect

IN WITNESS WHEREOF the CITY OF EVANSVILLE has caused its name to be signed hereto by Dianne Duggan, Mayor, and attested to by Leah Hurtley, City Clerk, and Scott Kriebs has signed this _____ day of _____, 2023.

Scott Kriebs, Municipal Services Director

Dianne Duggan, Mayor

Leah Hurtley, City Clerk

DRAFT



September 21, 2023

City of Evansville
 31 South Madison Street
 Evansville, WI 53536

Attention: Mr. Jason Sergeant, City Administrator

Subject: Analysis of Bids and Recommendation for Award of Contracts; 2023 Sidewalk Repair; City of Evansville

Bid Deadline: September 15, 2023 at 9:00 a.m. local time

Ladies and Gentlemen:

The purpose of this letter is to analyze the bids received for the 2023 Sidewalk Repair project and to recommend award of a contract. This project involves a new 4-inch sidewalk along Water Street, an add/deduct for 2024 construction, and supplemental items for truncated dome panels and topsoil restoration, seeding, fertilizing and mulching.

The pre-bid estimate for the base bid was \$37,380.00. Two general contractors, subcontractors, and material suppliers requested sets of the plans, specifications and bidding documents. Two contractors submitted bids.

A summary of the bids is as follows:

Contractor	Base Bid	Add/Deduct	Supplemental Bid Total
JB Johnson Bros., LLC	\$29,922.50	\$2,000.00	\$10,620.00
Raymond P. Cattell Inc.	\$58,780.00	\$(1,000.00)	\$13,960.00

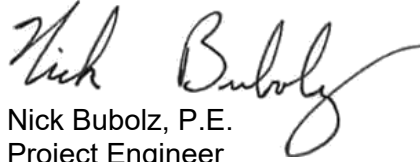
All of the bids were properly submitted.

The low bidder, using the base bid only, the base bid and add/deduct, or the base bid, add/deduct and supplemental bid is JB Johnson Bros., LLC of Edgerton, Wisconsin, an experienced concrete contractor that completed a similar project for the City. The bid prices are lower than the original budget. We recommend that JB Johnson Bros., LLC be awarded a contract for the base bid and supplemental bids, if the budgets allow, for a total of \$40,542.50.

This will be a unit price contract. That is, the contractor will be paid for the work actually performed on the basis on the unit prices bid. This means that the final line item costs could be either greater than or less than the bid totals. Also, unexpected conditions are sometimes encountered which result in increased project costs. Therefore, it would be wise to continue to carry the recommended 10% contingency.

If you have any questions with respect to our thoughts on this matter, I am available at your convenience to discuss them with you.

Respectfully,
TOWN & COUNTRY ENGINEERING, INC.

A handwritten signature in black ink that reads "Nick Bubolz". The signature is written in a cursive, flowing style.

Nick Bubolz, P.E.
Project Engineer

NRB:sai

J:\JOB#\S\Evansville\EV-105-M9 2023 Sidewalk Repair\Bidding\Recommendation Ltr.docx

BID TABULATION

Project: 2023 Sidewalk Repair; City of Evansville

Engineer's Project Number: EV 105

Bid Deadline: September 15, 2023 at 9:00 a.m. local time

ITEM NO.	DESCRIPTION OF WORK	BID		Engineer's Estimate		JB Johnson Bros., LLC		Raymond P. Cattell Inc.	
		QUANT.	UNITS	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
BASE BID									
1.	Storm Sewer	1	lump sum	\$ 5,000.00	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00	\$ 8,100.00	\$ 8,100.00
2.	Sawcutting	50	lin. ft.	\$ 3.00	\$ 150.00	\$ 5.00	\$ 250.00	\$ 5.00	\$ 250.00
3.	3" Hot-Mix Asphalt Driveways	10	sq. yds.	\$ 200.00	\$ 2,000.00	\$ 150.00	\$ 1,500.00	\$ 250.00	\$ 2,500.00
4.	3/4" Crushed Aggregate Base Course	120	tons	\$ 20.00	\$ 2,400.00	\$ 20.00	\$ 2,400.00	\$ 32.00	\$ 3,840.00
5.	4" Thick Concrete Sidewalk	2,045	sq. ft.	\$ 10.00	\$ 20,450.00	\$ 8.50	\$ 17,382.50	\$ 15.50	\$ 31,697.50
5.	6" Thick Concrete Sidewalk	115	sq. ft.	\$ 12.00	\$ 1,380.00	\$ 10.00	\$ 1,150.00	\$ 17.50	\$ 2,012.50
6.	Erosion Control	1	lump sum	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 980.00	\$ 980.00
7.	Traffic Control	1	lump sum	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 1,000.00	\$ 1,000.00
8.	Excavation/Fill	1	lump sum	\$ 5,000.00	\$ 5,000.00	\$ 3,240.00	\$ 3,240.00	\$ 8,400.00	\$ 8,400.00
	BASE BID TOTAL				\$ 37,380.00		\$ 29,922.50		\$ 58,780.00
ADD/DEDUCT - 2024 CONSTRUCTION									
AD1	Construct in 2024	1	lump sum	\$ (3,000.00)	\$ (3,000.00)	\$ 2,000.00	\$ 2,000.00	\$ (1,000.00)	\$ (1,000.00)
SUPPLEMENTAL BID ITEMS									
S1	Truncated Dome Panels	20	sq. ft.	\$ 50.00	\$ 1,000.00	\$ 45.00	\$ 900.00	\$ 50.00	\$ 1,000.00
S2	Topsoil Restoration, Seeding, Fertilizing and Mulching	720	sq. yds.	\$ 10.00	\$ 7,200.00	\$ 13.50	\$ 9,720.00	\$ 18.00	\$ 12,960.00
	SUPPLEMENTAL BID TOTAL				\$ 8,200.00		\$ 10,620.00		\$ 13,960.00

2024 Budget Proposal

09-26-2023 DRAFT



Municipal Court	page 5
Library	pages 7-10
Police Department	pages 11-14
EMS	pages 15-18
Community Development	pages 19-21
Economic Development	pages 21
Tourism	page 22
Housing RLF	page 23
Building Inspector/Fire	pages 24
Public Works	pages 25-28
Parks & Recreation	pages 29-32
Cemetery	pages 33-36
Sewer/WWTP	pages 37-42
Stormwater	pages 43-46
Water	pages 47-52
Electric	pages 53-66
Health and Human Services	pages 67
TIF Districts 5-9	pages 71-76
Debt Service	pages 79
Capital Fund	pages 81-82
General Government	pages 83-84
General Fund Revenue	pages 85-88
Summary	pages 89-90

Municipal Court

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
10-51030-110	MUNI COURT SALARY	26,897	27,493	28,001	27,918	19,201	28,964	30,432
10-51030-134	MUNI COURT INCOME CONTINUATION	0	0	0	50	0	51	53
10-51030-136	MUNICIPAL COURT LIFE INS	135	135	134	85	89	85	85
10-51030-138	MUNICIPAL COURT RETIREMENT	749	763	746	750	535	814	853
10-51030-150	MUNICIPAL COURT FICA	2,058	2,103	2,131	2,136	1,469	2,216	2,328
10-51030-251	COURT IT MAINT & REPAIR	3,780	4,442	4,627	4,400	6,912	5,505	5,463
10-51030-252	COURT- IT EQUIP	0	0	0	0	0	0	0
10-51030-280	MUNI CT JAIL CONFINEMENT FEE	0	0	0	800	0	0	0
10-51030-281	MUNI COURT FINES/ASSESS	18,756	25,334	14,221	20,500	21,378	16,000	18,500
10-51030-300	MUNICIPAL COURT EXPENSES	3,244	5,825	6,774	8,836	2,851	4,200	3,900
10-51030-305	MUNICIPAL JUDICIAL SUBSTITUTE	0	0	0	300	0	300	300
10-51030-511	MUNI COURT LIABILITY INSURANCE	189	193	250	225	78	200	275
10-51030-512	MUNI COURT WORKERS COMP INS	51	40	61	40	16	40	65
		55,858	66,330	56,945	66,038	52,529	58,375	62,254
10-51040-215	LEGAL SERVICES MUNI COURT	22,629	32,463	11,388	22,000	18,765	22,000	22,000
		78,487	98,793	68,333	88,038	71,295	80,375	84,254

Library 2024 Budget Proposal

Budget Highlights

1. \$19,657 – Increase in 21-43720-550 “County Grant.” This money comes from Rock County.
2. \$1,561 – Decrease in 21-55700-133 “Health Insurance.” A staff member that used health insurance no longer works at EFPL. These funds were reallocated to other accounts.
3. \$1,600 – Decrease in 21-55700-373 “Reference Books.” The money cut from this line item was moved into adult and children’s books.

Capital Improvement Projects (2024 to 2029)

Item: Server (every 5 years, next purchase in 2028)

Purchase Cost: \$2,000

Summary: The server is a vital piece of IT infrastructure that collects and sends information across the library’s network.

Item: **Copier** (every 5 years, next purchase in 2029)

Purchase Cost: \$6,000

Summary: The copier is used by library staff and the public to make copies, print from the computers, scan to email, save to a flash drive, and scan to a flash drive.

Item: **Elevator Modernization** (every 20-25 years; currently overdue)

Purchase Cost: \$130,000

Summary: Elevators installed in the 1990s typically have a life span of 20-25 years. The modernization would include a new controller, wiring, fixtures, door equipment, and power unit; essentially this would cover all components other than the shell of the elevator cab and interior.

Long-term Department Goals

- Extend library hours, this will result in an increase of \$8,000 that would be used to pay staff for added hours and any increases in utilities and communications costs.
 - We will be looking into potential hour changes while we execute our current strategic plan. The library was open until 8:00 PM Monday-Thursday prior to cutting the hours in October 2010 with the intention of going back to these hours when the budget would allow.
- Create more full-time positions in the department, this will result in an increase of \$15,000+ depending on the number of positions created, hourly wage of the employee, and costs of benefits (health insurance, etc.).

Library

Library

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
21-41110-550	GENERAL CITY APPROPRIATIONS	(283,991)	(292,671)	(298,524)	(298,524)	(347,656)	(347,656)	(334,466)
21-43720-550	COUNTY GRANT	(66,214)	(62,372)	(69,633)	(67,627)	(90,593)	(72,960)	(92,617)
21-43800-550	OTHER GRANTS & AIDS	(2,000)	-	-	-	-	-	-
21-43900-550	LSTA GRANT FROM ALS	(2,659)	(1,760)	(1,475)	-	-	-	-
21-46710-550	LIBRARY BOOK SALES	(184)	(225)	(233)	(100)	(209)	(196)	(300)
21-46711-550	LIBRARY COPIER REVENUES	(1,238)	(1,654)	(3,006)	(1,485)	(2,229)	(2,740)	(3,000)
21-46712-550	LIBRARY FINES	(2,340)	(886)	(923)	(1,200)	(468)	(855)	(500)
21-46713-550	OTHER RECEIPTS	(12,165)	(13,633)	(16,374)	(13,333)	(15,869)	(12,061)	(10,689)
21-48110-510	INT ON TEMP INVESTMENTS	(1,334)	(628)	(2,339)	-	(5,899)	-	-
21-48500-550	LIBRARY GIFTS	(130,286)	(24,505)	(6,139)	-	(33,252)	-	-
21-48700-512	INSUR DIVIDEND/AUDIT ADJ-LIBRA	(74)	(126)	-	-	(66)	-	(50)
21-49999-990	FUND BALANCE APPLIED	-	-	-	(10,570)	-	(12,000)	-
21-55700-110	LIBRARY SALARIES	169,600	186,498	208,961	202,686	155,309	236,263	244,868
21-55700-132	LIBRARY DENTAL INS	2,746	2,514	2,261	3,442	1,507	4,302	2,581
21-55700-133	LIBRARY HEALTH INS	43,065	35,043	26,719	44,736	22,691	54,973	38,267
21-55700-134	LIBRARY INCOME CONT	-	-	-	644	-	754	555
21-55700-136	LIBRARY LIFE INS	80	126	195	289	133	406	363
21-55700-138	LIBRARY RETIREMENT	8,183	8,701	9,648	9,737	7,107	12,703	9,746
21-55700-150	LIBRARY FICA	12,131	13,403	14,873	15,505	10,694	18,074	18,732
21-55700-180	RECOGNITION PROGRAM	286	300	275	300	90	300	300
21-55700-190	TEEN ADVISORY BOARD DONATON	-	164	-	-	-	-	-
21-55700-250	LIBRARY COPIER LEASE/MAINT	(29)	-	-	-	-	-	-
21-55700-251	LIBRARY- IT MAINT & REPAIR	15,378	21,291	17,325	19,000	8,680	19,000	19,000
21-55700-252	LIBRARY - IT EQUIP	1,743	1,275	1,920	2,000	1,377	2,000	2,500
21-55700-280	LIBRARY OUTSIDE SERVICES	29	-	-	-	50	-	-
21-55700-310	LIBRARY OFFICE SUPPLIES	2,202	1,294	23,421	2,500	680	2,500	2,500
21-55700-311	LIBRARY BOOK PROCESS SUPPLIES	1,316	1,782	2,059	2,000	1,348	2,000	2,500
21-55700-312	LIBRARY COPIER SUPPLIES	1,465	1,943	2,637	2,000	2,778	2,000	2,500
21-55700-313	LIBRARY POSTAGE	367	324	339	400	235	400	400
21-55700-330	LIBRARY PROFESSIONAL DEVL	747	1,334	1,751	2,500	1,156	2,500	2,500
21-55700-355	BLDG MAINTENANCE & REPAIR	38,408	17,386	18,870	17,000	14,993	18,000	20,000
21-55700-361	LIBRARY COMMUNICATIONS	3,106	3,212	3,597	3,500	1,540	3,500	3,500
21-55700-362	LIBRARY UTILITIES	12,059	12,069	12,787	11,000	8,920	12,000	12,000
21-55700-363	LIBRARY FUEL	4,185	5,404	8,335	5,000	4,893	5,500	8,200
21-55700-371	LIBRARY ADULT BOOKS	22,055	22,065	19,218	22,000	19,851	23,000	24,000

Library

Library

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
21-55700-372	LIBRARY CHILDREN'S BOOKS	11,414	11,939	12,003	12,000	8,077	12,700	13,300
21-55700-373	LIBRARY REFERENCE BOOKS	3,342	3,342	3,388	3,300	-	1,600	
21-55700-374	LIBRARY - PERIODICALS	4,102	3,913	6,356	3,300	165	3,300	3,500
21-55700-376	LIBRARY PROGRAMMING SUPPLIES	4,879	3,165	5,387	3,500	3,808	3,500	4,000
21-55700-385	LIBRARY GRANT EXPENDITURES	4,874	3,057	1,382	-	2,616	-	
21-55700-389	CASH SHORT & OVER	(37)	0	(2)	-	-	-	
21-55700-390	LIBRARY ADVERTISING & PROMOS	120	129	149	200	-	200	200
21-55700-510	LIBRARY PROPERTY INSURANCE	3,450	3,079	3,688	4,140	2,778	4,140	4,300
21-55700-511	LIBRARY LIABILITY INSURANCE	808	827	1,087	-	331	700	700
21-55700-512	WORKERS COMPENSATION INSURANCE	310	230	524	452	231	652	610
21-55700-640	TRANSFER TO CAPITAL PROJECTS	9,175	1,771	-	-	-	1,500	
		(120,926)	(30,582)	10,510	292	(214,205)	(0)	0

Police Department 2024 Budget Proposal

Budget Highlights

1. 10-52200-360 Increase of \$2,000. Police Building Utilities Expense. In order to reflect more accurately what our expense is expected to be.
2. 10-52200-310 Increase of \$2,000. Police Office Supplies. Supplies have increased making the need to adjust office supplies to accurately reflect costs.
3. 10-52200-260 Decrease of \$1,000. Accreditation. In 2023 we had a three day on site which increased our expense for 2023. This will can go back down from \$2,000 to \$1,000.
4. 10-52200-343 Decrease of \$500. Police Vehicle Fuel.
5. 10-52200-110 Increase of \$90,308. Police Salary. In anticipation of needing to hiring an additional full time patrol officer.
6. 10-52230-110 Decrease of \$?. Part-time wages. This would leave \$? in part time wages. Adding an additional full-time officer and keeping 1 part time officer for special events, community events and special assignments.(Julie advises this would be removed all together, portion of wages need to stay for Quinn and Jeff)
7. 10-52200-330 Increase of \$2,000. Professional Development. This would be used to send every staff member of the PD to an annual wellness check with a trained health care worker that specializes in first responders.

Capital Improvement Projects (2024 to 2027)

Item: Patrol Vehicle (Every year)

Purchase Cost: \$49,000 / \$25,000 (*quote attached*) Plus: \$5,000 for 5-year 100K mile warranty total: \$79,000

Summary: Vehicle would replace the 2020 Ford Explorer and would require approximately \$25,000 in equipment, lights, docking station, siren box, rear seat etc. (2024).

Item: Taser/Misc gear (Every year) (2024)

Purchase Cost: \$9,100 per year (currently at \$6,300)

Summary: Replacement of tasers. Would include all supplies for a 5-year contract. Training supplies, all taser supplies, and any spent cartridge replaced with 5-year plan. Would outfit each Officer with a taser.

Item: Furniture/flooring/building improvements (2024)

Purchase Cost: \$30,000

Summary: Replace flooring in the squad room and in the kitchen. The flooring has wore down to the concrete below in some places. Replace used desks, furniture, chairs, throughout the PD except in the front office (was done a few years ago).

Police

Police

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
10-52200-110	POLICE SALARY	722,691	802,484	846,531	782,400	563,430	818,866	931,715
10-52200-131	POLICE CLOTHING ALLOW	8,625	0	0	10,000	0	10,000	11,000
10-52200-132	POLICE DENTAL INS	10,358	11,510	12,437	12,801	8,060	12,801	14,522
10-52200-133	POLICE HEALTH INS	161,304	169,845	171,849	208,069	114,368	203,198	272,749
10-52200-134	POLICE INCOME CONT	0	0	0	3,355	0	3,511	3,996
10-52200-136	POLICE LIFE INS	1,011	1,125	1,190	1,052	823	1,107	1,260
10-52200-138	POLICE RETIREMENT	82,507	91,149	98,366	90,920	72,207	104,370	128,706
10-52200-150	POLICE FICA	54,079	59,188	62,379	59,854	41,820	62,643	71,276
10-52200-180	RECOGNITION PROGRAM POLICE	902	6	290	700	28	700	700
10-52200-205	Investigative Expenses	864	1,042	974	1,000	204	1,500	1,500
10-52200-210	PROFESSIONAL SERVICES	6,077	8,088	4,170	10,000	4,967	9,000	9,000
10-52200-251	POLICE - IT MAINT & REPAIR	11,360	11,073	15,104	13,000	3,664	13,500	13,500
10-52200-252	POLICE- IT EQUIP	3,779	670	11,358	6,000	39	6,000	6,000
10-52200-260	ACCREDITATION	1,865	650	1,350	1,000	1,992	2,000	1,000
10-52200-290	POLICE 911 SERVICE	-272	0	0	2,700	1,795	2,700	2,700
10-52200-310	POLICE OFFICE SUPPLIES	8,044	8,166	10,495	8,000	10,793	8,000	10,000
10-52200-330	POLICE PROFESSIONAL DEV	5,768	8,259	7,903	10,000	4,148	9,500	11,500
10-52200-331	POLICE AMMUNITION	1,406	3,045	2,446	3,500	833	3,500	3,500
10-52200-340	POLICE EQUIPMENT	4,264	6,320	8,456	6,500	1,654	6,500	6,500
10-52200-342	POLICE COMMISSION	675	335	75	500	206	500	500
10-52200-343	POLICE VEHICLE FUEL	9,716	14,667	20,587	13,500	5,634	14,500	14,000
10-52200-350	POLICE EQUIP MAINTENANCE	6,742	8,019	9,528	8,000	6,459	8,000	8,000
10-52200-355	POLICE BLDG MAINT	6,167	6,774	2,340	6,000	1,629	6,000	6,000
10-52200-360	POLICE BLDG UTILITIES EXPENSE	9,370	10,738	11,092	7,889	9,454	9,889	11,889
10-52200-361	POLICE COMMUNICATIONS	8,583	9,504	11,491	8,100	12,874	8,100	8,700
10-52200-380	POLICE BODY ARMOR	450	885	1,205	500	77	2,000	2,000
10-52200-390	POLICE MISCELLANIOUS	388	6,446	326	500	279	500	500
10-52200-392	POLICE PUBLIC RELATIONS	1,011	970	223	1,000	895	1,000	1,000
10-52200-510	POLICE PROPERTY INSURANCE	2,325	1,995	2,733	1,700	1,852	1,700	1,800
10-52200-511	POLICE LIABILITY INSURANCE	4,256	4,758	6,552	3,000	1,567	3,000	3,100
10-52200-512	POLICE WORKERS COMP INSURANCE	12,535	11,004	19,511	14,827	5,879	16,608	18,984
10-52230-110	PT - POLICE SALARY	37,361	39,547	44,683	81,237	33,771	89,443	34,051
10-52230-132	PT - POLICE DENTAL INS	0	0	275	235	157	235	235
10-52230-133	PT - POLICE HEALTH INS	154	220	4,916	4,886	3,019	4,218	5,192
10-52230-134	PT - POLICE INCOME CONTINUATIO	0	0	0	111	0	98	104
10-52230-136	PT - POLICE LIFE INS	0	0	8	63	8	71	72
10-52230-138	PT - POLICE RETIREMENT	683	900	1,443	8,327	1,395	9,760	2,353

Police

Police

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
10-52230-150	PT - POLICE FICA	2,727	2,948	3,305	6,215	2,572	6,842	2,605
10-52230-330	PT - POLICE PROFESSIONAL DEV	0	0	0	0	0	0	
10-52230-512	PT - POLICE WORK COMP INS	940	960	1,734	1,330	547	1,544	320
		1,188,713	1,303,289	1,397,324	1,398,772	919,099	1,463,406	1,622,531

EMS 2024 Budget Proposal

Budget Highlights

1. Increased Cost of adjusting EMT pay.

Capital Improvement Projects (2024)

Item: **Ambulance Supplies to use ACT-97** (One-time Cost, Some Cost for disposable equipment/Use/Expiration)

Purchase Cost: \$15,000 (One-time cost per Ambulance \$5,000 Equipment, Medications (X2) \$900, Disposable Items (X2) \$1,100) (approximately \$10,000 +/- coming from ARPA money that was extended from 2023 funds)

Summary: This would allow Evansville EMS to change our operation plan and take advantage of ACT-97. This would allow members of our service who are licensed to a higher level to perform at that level while on the ambulance call, but still allow our service to be licensed at the Basic Level. This is with intent to eventually license up to the A-EMT level as base level. Additionally, we would then be able to charge at the ALS rate when those services are rendered to a patient.

Item: **Upgrade Zoll Monitors to enable Carbon Monoxide monitoring, upgraded cords**

Purchase Cost: \$8,974.40 (quote from Zoll included)

Summary: The upgrade to the Zoll Monitors would allow EMT's to check patients' carbon monoxide level on scene, if they have been involved in a fire. This could also be used on the firefighters during rehab or in the event that they were accidentally exposed to smoke. It is just another useful piece of equipment to have on the ambulance to be able to evaluate our patients with. (This is in comparison to the \$14,000 that was quoted in 2022 for portable monitoring systems.

Capital Improvement Projects (2024 to 2026)

Item: **Ambulance** (5-7 years) (2026)

Purchase Cost: \$300,000

Summary: The purchase of this ambulance will replace our current reserve ambulance which is a 2012 Ford Lifeline. By keeping a continuous rotation of the two ambulances every 5-7 years

EMS

EMS

Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Actual	Actual	Budget	Current	Budget	DH Budget
	12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
GEN PROPERTY TAXES (CITY)	(102,863)	(102,863)	(116,275)	(116,275)	(151,892)	(151,892)	(151,975)
ACT 102 REVENUES-AIDS & TRAINI	(4,016)	-	(16,216)	(4,000)	-	(4,000)	(4,000)
ACT 102 REVENUES-EMT-BASIC TRA	(1,742)	-	(9,306)	-	-	-	-
EMS SERVICE CHARGE	(373,820)	(573,304)	(682,185)	(406,000)	(435,568)	(450,000)	(550,000)
TOWNSHIP SERVICE AGREEMENT	(64,701)	(64,701)	(64,701)	(64,701)	(97,600)	(97,600)	(79,487)
MISC - INTEREST	-	-	-	-	-	-	-
INT ON TEMP INVESTMENTS	(1,378)	(200)	(4,202)	(100)	(3,797)	(60)	(4,000)
INSUR DIVIDEND/AUDIT ADJ-EMS	(1,815)	(2,442)	-	(2,000)	(747)	(1,500)	(700)
MISC REVENUE	-	-	(900)	-	(7,328)	-	-
PROCEEDS FROM NOTES ISSUANCE	-	-	-	-	-	-	-
FUND BALANCE APPLIED	-	-	-	(63,000)	-	-	(10,000)
EMS SALARY	186,274	201,034	207,266	213,653	167,052	256,871	301,134
EMS CLOTHING & CLEANING	2,109	3,565	178	4,000	-	3,000	3,000
EMS DENTAL INS	245	394	608	436	1,406	2,219	2,133
EMS HEALTH INS	4,403	5,583	8,567	5,119	17,778	26,342	32,408
EMS INCOME CONTINUATION	-	-	-	211	-	396	422
EMS LENGTH OF SERV AWARD PR	-	13,920	-	7,000	7,000	7,000	7,000
EMS LIFE INS	33	26	1,887	82	105	148	158
EMS LIFE AND ACCIDENT POLICY	1,858	1,866	-	1,900	1,866	1,900	1,900
EMS RETIREMENT	4,564	4,720	4,245	3,184	7,636	6,257	6,766
EMS FICA	14,143	15,302	15,625	16,344	12,495	19,651	23,037
RECOGNITION PROGRAM	-	294	-	650	121	650	750
EMS PROFESSIONAL SERVICES	499	699	692	500	2,438	600	700
EMS - IT MAINT & REPAIR	1,834	2,153	1,806	2,000	1,922	2,000	2,000
EMS - IT EQUIP	-	809	-	5,000	-	3,000	3,000
EMS ADMIN SERVICES - BILLING	23,553	30,892	39,273	28,000	27,061	36,000	38,520
EMS OFFICE SUPPLIES	1,801	1,008	897	2,000	701	1,800	1,500
EMS PROFESSIONAL DEVL	4,273	4,961	7,880	12,000	5,027	6,000	15,000
EMS MED SUPPLIES & EQUIP	17,075	7,017	17,226	15,000	8,963	15,000	26,050
EMS MED EQUIP MAINT	3,308	155	9,464	5,000	907	6,500	7,000
EMS AMBULANCE FUEL	3,786	7,113	9,394	6,000	6,888	7,000	7,500
EMS AMBULANCE MAINTENANCE	4,217	8,864	15,676	10,000	14,359	9,000	12,000
EMS BUILDING MAINT & REPAIRS	4,313	2,379	1,494	6,000	1,826	6,000	5,000
EMS COMMUNICATIONS	5,533	23,333	3,130	17 7,500	1,397	7,500	7,500

EMS

EMS

Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Actual	Actual	Budget	Current	Budget	DH Budget
	12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
EMS UTILITIES	4,509	5,092	4,800	6,000	5,631	6,000	6,420
EMS ACT 102 EXPENSES-AIDS & TR	-	-	27,402	4,000	9,338	4,000	4,000
FLEX GRANT FUNDING EXPENSE	-	-	-	-	26,685	-	-
EMS PROPERTY INSURANCE	3,396	1,746	3,035	2,880	1,718	2,880	3,100
EMS LIABILITY INSURANCE	7,925	8,228	11,107	7,500	3,323	7,500	11,000
EMS WORKERS COMP INSURANCE	6,649	5,358	8,511	5,661	2,598	7,339	8,664
PRINCIPAL DEBT PAYMENT	25,000	25,000	25,000	25,000	-	-	-
EMS BUILDING RENT	-	-	-	-	9,375	12,500	12,500
INTEREST DEBT PAYMENT	1,455	869	282	289	-	-	-
Transfer to Capital Projects	29,471	-	-	63,000	-	-	-
EMS BAD DEBT EXPENSE	53,203	72,328	82,498	50,000	52,685	50,000	60,000
Medicare/Medicaid Write Offs	116,043	223,383	252,730	140,000	147,946	190,000	190,000
MISC EXPENSE	-	-	-	-	297	-	-
	(18,862)	(65,418)	(133,111)	(168)	(150,389)	0	0

Community Development Department 2024 Budget Proposal

Budget Highlights

1. **\$10,000 for Economic Development Professional Services.** Intend to contract out to update “Grow Your Business” pages on City website. This is a high priority for the Economic Development Committee.
2. **\$8,000 for Building Improvement Grant.** This is double last year’s amount. Intention to increase the award from \$1,400 to \$2,000 and to award 4 (four) instead of 2 (two) grants. (Note: the award is for 40% of total expenses incurred or \$2,000, which ever is greater. Total improvements made to the building would have to be at least \$5,000.)
3. **\$8,000 for lamp post banner replacement.** This Tourism line item increase will be offset by utilizing Tourism reserves.

Capital Improvement Projects (2024-2032)

Item: Comprehensive Plan Update (2026)

Purchase Cost: \$50,000

Summary: An independent consultant, managed by Community Development Director, updates all plan elements, including goals/objectives, and oversees public participation.

Long-term Department Goals

- **Professional Development.** In addition to development staff attending and expanding their professional development opportunities, members of Plan Commission, Historic Preservation, and Economic Development will be encouraged to attend relevant conferences and training. Some of these are offered virtually.

Economic and Community Development

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
10-56820-210	PROFESSIONAL SERVICES	0	5,473	4,517	4,500	11,299	12,500	10,000
10-56820-300	ECONOMIC DEVELOPMENT EXP	2,569	4,749	3,085	5,900	349	1,000	1,500
10-56820-305	MEMBERSHIP DUES	473	2,787	0	3,000	287	3,000	3,000
10-56820-400	PLAN IMPLEMENTATION	0	0	0	1,000	0	1,000	1,000
10-56820-410	ECONOMIC DEVELOPMENT MARKETING	1,000	2,100	6,120	5,000	0	1,000	3,000
10-56820-420	PRINT MATERIALS	0	0	0	1,000	0	1,000	500
10-56820-720	BLDG IMPROVEMENT GRANT FUND EC	2,400	2,000	0	3,000	6,000	4,000	8,000
10-56840-110	COMMUNITY DEVELOP SALARY	62,451	61,523	70,624	70,993	50,286	76,634	82,051
10-56840-132	COMMUNITY DEVELOP DENTAL INS	1,132	673	1,341	1,354	933	1,354	1,354
10-56840-133	COMMUNITY DEVELOP HEALTH INSUR	12,526	8,165	16,543	18,153	11,780	17,697	21,774
10-56840-134	COMMUNITY DEVELOP INCOME CONT	0	0	0	305	0	330	353
10-56840-136	COMMUNITY DEVELOP LIFE INSUR	49	24	52	63	40	69	72
10-56840-138	COMMUNITY DEVELOP RETIREMENT	4,120	2,830	4,258	4,615	3,419	5,211	5,662
10-56840-150	COMMUNITY DEVELOP FICA	4,749	3,738	4,924	5,431	3,800	5,862	6,277
10-56840-210	PROFESSIONAL SERVICES	4,721	4,208	5,730	5,000	3,833	5,000	5,000
10-56840-212	COMPREHENSIVE PLAN UPDATE	0	0	0	0	0	0	
10-56840-240	GIS DATA	0	0	433	500	625	500	1,000
10-56840-251	COMM DEVL - IT MAINT & REPAIR	900	838	889	500	706	500	800
10-56840-252	COMM DEVL - IT EQUIP	0	239	1,315	2,000	0	2,000	2,000
10-56840-300	COMMUNITY DEVELOP EXPENSES	4,446	5,289	3,127	3,500	2,609	3,500	3,500
10-56840-330	COMMUNITY DEVL PROFESSIONAL DE	988	2,771	3,637	5,000	1,921	6,000	6,000
10-56840-342	BOARD OF APPEALS EXP	0	0	0	250	0	250	250
10-56840-512	COMMUNITY DEVL WORK COMP INS	64	69	124	96	39	111	118
10-56840-891	COMM DEV MAPPING	0	585	809	1,000	-809	1,000	1,000
10-56860-210	ENGINEERING - PLANNING & DEV	680	819	815	0	1,204	0	1,500
10-56880-300	HISTORIC PRESERVATION EXP	697	429	1,079	2,500	215	2,500	2,500
10-56880-340	TREE REFORESTATION EXP	5,349	6,209	5,109	5,600	9,674	10,000	10,000
		109,313	115,515	134,530	150,260	108,208	162,017	178,210

Tourism

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
11-41110-000	GENERAL PROPERTY TAXES	0	0	0	0	0	0	
11-41240-000	ROOM TAX	-8,516	-14,009	-19,658	-12,000	-16,197	-12,000	-18,000
11-48500-000	DONATIONS	0	0	-3,000	0	-4,000	0	
11-48900-550	MISC REVENUE (GF)	0	0	0	0	0	0	
11-49999-990	FUND BALANCE APPLIED	0	0	0	-10,050	0	-10,050	-17,940
11-56820-210	PROFESSIONAL SERVICES	630	1,138	1,525	4,100	528	4,100	2,840
11-56820-300	TOURISM EXPENSE	3,400	16,354	4,829	13,150	9,956	13,150	20,500
11-56820-410	ECONOMIC DEVELOPMENT MARKETING	5,509	1,655	3,039	4,800	1,832	4,800	12,600
		1,023	5,137	-13,264		-7,881	0	0

Housing Revolving Loan Fund

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
12-46700-000	FEDERAL GRANTS	-	-	-	-	-	-	
12-46700-100	STATE GRANTS	-	-	-	-	-	-	
12-46700-200	LOCAL DONATIONS	-	-	-	-	-	-	
12-46700-410	TRANSFER IN	-	-	-	-	-	-	
12-46700-510	ECONOMIC DEVL REVENUE	(831)	(600)	(30,214)	-	(400)	-	
12-48110-510	INT ON TEMP INVESTMENTS	(2,447)	(353)	(4,637)	(150)	(5,032)	(150)	(5,000)
12-56700-210	HOUSING ADMIN SERVICES	1,329	-	-	20,000	-	20,000	20,000
12-56700-211	HOUSING PROF SERVICES-CAPITAL	-	5,671	-	10,000	-	10,000	10,000
12-56700-355	HOUSING PROF SERVICES-CAPITAL	-	-	-	-	-	-	
12-56700-600	TRANSFER OUT	-	-	-	-	-	-	
12-56700-821	HOUSING CAPITAL IMPROVEMENT	-	56,435	18,570	120,000	10,084	120,000	120,000
		(1,949)	61,153	(16,281)	149,850	4,652	149,850	145,000

Fire and Inspection

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
10-52210-209	FIRE DISTRICT CONTRIB-INTERGOV	18,145	19,812	21,126	17,000	0	22,000	23,000
10-52210-210	FIRE DISTRICT CONTRIBUTION	254,779	266,984	278,871	278,871	200,629	286,613	290,000
10-52210-340	PUBLIC FIRE PROT (HYDRANTS)	175,000	175,000	175,000	175,000	0	175,000	0
10-52240-110	BLDG INSPECTOR SALARY	48,794	54,237	53,263	54,470	36,299	56,854	62,153
10-52240-132	BLDG INSP DENTAL INS	365	372	377	377	251	377	377
10-52240-133	BLDG INSP HEALTH INS	6,297	6,570	6,503	6,938	4,527	6,749	8,307
10-52240-134	BLDG INSP INCOME CONT	0	0	0	234	0	244	267
10-52240-136	BLDG INSP LIFE INS	349	359	374	367	256	384	395
10-52240-138	BLDG INSP RETIREMENT	3,294	3,653	3,465	3,541	2,468	3,866	4,289
10-52240-150	BLDG INSP FICA	3,722	4,121	4,009	4,167	2,718	4,349	4,755
10-52240-210	BLDG INSP - PROFESSIONAL SERVI	120	1,611	672	2,500	0	2,500	2,500
10-52240-251	BLDG INSP - IT MAINT & REPAIR	758	607	876	500	621	625	1,000
10-52240-252	BLDG INSP- IT EQUIP	0	5,254	5,000	2,000	0	5,300	5,300
10-52240-300	BLDG INSP - MISC EXP	3,093	1,334	2,144	2,000	2,872	4,500	4,000
10-52240-330	BLDG INSP PROFESSIONAL DEVL	615	724	865	2,500	1,349	2,000	2,500
10-52240-361	BLDG INSP - COMMUNICATIONS	407	1,205	968	1,200	1,391	1,200	1,500
10-52240-512	BLDG INSP WORK COMP INS	1,233	1,073	1,914	1,462	578	1,633	1,786
		516,971	542,918	555,427	553,127	253,961	574,195	412,127

Public Works Budget 2024

Budget Highlights

1. 10-53300-301 – Street tree removal, requesting an increase of \$500 due to inflation.
2. 10-53300—302 – De-Icing Materials, requesting an increase of \$4,000 due to the salt price per ton increase.
3. 10-53300-310 – DPW Office supplies, requesting an increase of \$500 due to inflation.
4. 10-53300-361 – DPW Communication, requesting an increase of \$600. This will put it closer to the trend.

Capital Projects

Almeron ST Reconstruction - \$355,701

Flat Bed Dump Truck - \$80,000, This is to replace a 12 year old under sized truck.

Plow Truck Final Payment - \$120,000, This is to equipped the chassis with a box and plow setup.

Sidewalk Improvements - \$75,000

Road Resurfacing - \$200,000

Resurface Church ST parking Lot - \$95,000

Access Drive (E Main- E Church) - \$195,000

Water departments Kubota - \$13,000 , This will replace a 2001 Gator. It will be used for watering, locating, Road painting, parade prep, maintaining city grounds and much more.

Public Works - Recycling - Fleet

Public Works - Recycling - Fleet

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
10-53300-110	PW SALARY	164,214	183,353	185,129	189,371	124,650	197,562	215,895
10-53300-130	PW SAFETY AND PPE	1,858	2,000	2,193	2,000	2,494	2,500	2,800
10-53300-131	PW CLOTHING ALLOWANCE	1,957	1,553	0	1,500	0	1,500	1,500
10-53300-132	PW DENTAL INS	4,615	4,820	4,617	4,654	3,008	4,654	4,112
10-53300-133	PW HEALTH INS	49,727	50,959	51,174	58,416	35,057	57,265	63,781
10-53300-134	PW INCOME CONT	0	0	0	814	0	850	928
10-53300-136	PW LIFE INS	230	252	235	207	169	215	227
10-53300-138	PW RETIREMENT	11,202	12,065	11,420	12,309	7,859	13,434	14,897
10-53300-150	PW FICA	12,307	13,720	13,717	14,487	9,390	15,114	16,516
10-53300-180	RECOGNITION PROGRAM PUBLIC WOR	465	415	139	300	304	300	300
10-53300-210	PROFESSIONAL SERVICES	636	4,738	295	1,500	1,299	1,500	1,500
10-53300-251	PW - IT MAINT & REPAIR	1,814	50	160	500	0	500	500
10-53300-252	PW - IT EQUIP	269	468	251	750	0	1,000	1,000
10-53300-280	PW DRUG & ALCOHOL TESTING	320	638	412	700	122	650	650
10-53300-300	PW STREET MAINT& REPAIRS	119,171	124,344	50,226	52,000	19,173	40,000	52,000
10-53300-303	DMV REGISTRATION USEAGE	0	0	102,889	98,000	173,205	196,000	196,000
10-53300-301	STREET TREE REMOVAL	10,662	6,745	5,333	5,000	6,390	6,500	7,000
10-53300-302	DE-ICING MATERIALS	17,663	31,541	8,616	31,000	35,692	31,000	35,000
10-53300-310	PW OFFICE SUPPLIES & EXP	3,052	1,849	2,448	2,000	1,484	2,000	2,500
10-53300-330	PW PROFESSIONAL DEVL	8,299	7,840	7,214	12,000	7,704	12,000	12,000
10-53300-340	PW - TOOLS & EQUIP	1,671	1,811	1,671	2,000	1,212	2,000	2,000
10-53300-343	PW VEHICLE FUEL	20,042	21,885	24,142	19,500	14,127	20,500	22,000
10-53300-355	PW BLDG MAINT & SUPPLIES	2,590	4,324	5,996	3,500	1,639	6,500	6,500
10-53300-360	PW BLDG UTILITIES EXP-HEAT, W	12,134	12,301	14,864	12,750	12,081	14,000	14,000
10-53300-361	PW COMMUNICATIONS	3,344	5,336	4,053	3,290	3,748	2,900	3,500
10-53300-390	PW MISC EXPENSE	261	984	633	500	665	750	750
10-53300-510	PW PROPERTY INSURANCE	4,823	3,306	4,821	5,915	3,113	6,000	6,300
10-53300-511	PW LIABILITY INSURANCE	8,239	8,566	8,373	7,600	3,824	7,600	7,700
10-53300-512	PW WORKERS COMP INSURANCE	4,091	4,045	6,249	4,949	1,955	5,524	6,010
10-53300-891	PW MAPPING	0	2,191	500	500	1,448	500	500
10-53310-110	RECYCLING SALARY	79,225	79,950	85,470	79,078	51,831	82,629	76,557
10-53310-132	RECYCLING DENTAL INS	1,913	1,877	2,306	1,660	1,067	1,660	1,247
10-53310-133	RECYCLING HEALTH INS	24,366	23,299	26,475	19,968	14,484	19,572	19,169
10-53310-134	RECYCLING INCOME CONT	0	0	0	271	0	284	255
10-53310-136	RECYCLING LIFE INS	89	65	99	68	46	71	64
10-53310-138	RECYCLING RETIREMENT	5,064	4,925	5,096	4,095	2,984	4,484	4,094
10-53310-150	RECYCLING FICA	5,888	2,032	6,195	6,050	3,877	6,321	5,857

Public Works - Recycling - Fleet

Public Works - Recycling - Fleet

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
10-53310-290	Recycling & Refuse Collection	279,766	245,086	266,820	260,000	185,142	262,000	290,795
10-53310-300	RECYCLING EXPENSE	2,123	280	216	500	326	500	600
10-53310-310	RECYCLING ADVERT & PROMOTIONS	0	0	0	500	0	500	500
10-53310-512	RECYCLING WORK COMP INS	1,729	724	1,811	1,898	749	2,115	1,902
10-53420-300	PW FLEET MAINTENANCE	28,532	22,680	24,837	23,500	24,269	24,000	24,000
10-53470-300	PW STREET LIGHTING EXP	63,648	64,410	61,858	63,200	42,814	64,400	69,000
		957,999	961,328	998,952	1,008,800	799,399	1,119,354	1,192,406

Parks Budget 2024

Budget Highlights

1. 10-55720-360 – Park Utilities Expense, requesting an increase of \$500 to get it closer to where it is trending.
2. 10-55720-362 – Ballfield Lighting, requesting an increase of \$500 to get it closer to where it is trending.

Capital Projects

Gator – \$15,000 This is to replace the electric gator that is not working for what we need it to do. The batteries can not keep up with the work load that we need it to do.

Road resurfacing - \$100,000

Mower replacement - \$16,500

Baseball Field Finisher and trailer - \$30,000 This is to maintain the new baseball fields at westside park and it will also work on the old fields at lake Leota park.

Grounds Keeper Mower - \$90,000 This will replace a 1981 ford tractor and a pull behind 12' finish mower.

Park Maintenance - Pool/Park Store - Baseball

Park Maintenance - Pool/Park Store - Baseball

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
10-55720-110	PARK MAINT SALARY	69,163	67,470	77,907	73,973	49,543	74,671	78,931
10-55720-131	PARK MAINT CLOTHING ALLOW	134	0	0	300	0	300	300
10-55720-132	PARK MAINT DENTAL INS	1,641	1,669	2,106	1,721	1,112	1,721	1,721
10-55720-133	PARK MAINT HEALTH INS	19,163	19,037	22,914	21,256	14,008	20,736	25,511
10-55720-134	PARK MAINT INCOME CONT	0	0	0	260	0	261	277
10-55720-136	PARK MAINT LIFE INS	289	296	338	100	210	102	106
10-55720-138	PARK MAINT RETIREMENT	4,001	3,957	4,600	3,927	2,766	4,121	4,444
10-55720-150	PARK MAINT FICA	5,165	5,009	5,719	5,659	3,621	5,712	6,038
10-55720-180	RECOGNITION PROGRAM PARKS	33	134	59	50	0	50	50
10-55720-300	PARK MAINT EXPENSES	22,669	20,608	20,870	24,000	20,648	21,000	21,000
10-55720-320	LAKE LEOTA FISH STOCKING	4,896	5,000	0	5,000	0	5,000	5,000
10-55720-330	PARKS PROFESSIONAL DEVL	383	0	0	0	0	300	500
10-55720-343	PARKS FUEL	1,761	1,970	3,851	2,000	1,026	3,200	3,200
10-55720-351	PARKS - IT MAINT AND REPAE	0	0	0	500	0	500	500
10-55720-352	PARKS - IT EQUIP	0	250	0	150	0	150	200
10-55720-360	PARK UTILITIES EXPENSE	4,155	11,964	10,467	9,000	8,869	10,500	11,000
10-55720-361	PARKS COMMUNICATION EXPENSE	0	416	955	500	399	800	750
10-55720-362	BALLFIELD LIGHTING EXP	2,491	4,515	3,679	3,000	2,466	3,500	4,000
10-55720-510	PARK PROPERTY INSURANCE	2,167	2,118	2,537	2,520	1,911	2,600	2,600
10-55720-511	PARK LIABILITY INSURANCE	537	623	847	600	156	625	625
10-55720-512	PARK WORKERS COMP INSURANCE	1,694	1,477	2,618	1,985	795	2,145	2,268
10-55720-720	CITY CELEBRATION/EVENTS	0	0	65	0	0	0	
10-55730-110	SWIMMING POOL SALARY	325	38,470	47,226	54,203	41,559	56,236	58,064
10-55730-134	SWIMMING POOL INCOME CONT	0	0	0	0	0	0	
10-55730-136	SWIMMING POOL LIFE INS	0	0	0	0	0	0	
10-55730-138	SWIMMING POOL RETIREMENT	0	0	0	0	0	0	
10-55730-150	SWIMMING POOL FICA	5	2,889	3,613	4,147	3,179	4,302	4,442
10-55730-251	SWIMMING POOL - IT MAINT & REP	0	0	0	0	0	0	
10-55730-300	SWIMMING POOL EXPENSES	1,407	20,827	23,419	22,000	17,969	20,000	22,000
10-55730-350	POOL/PARK STORE MAINT EXPENSES	1,825	1,191	2,408	7,000	2,756	5,000	6,000
10-55730-510	SWIMMING POOL PROPERTY INS	622	383	458	883	345	900	900
10-55730-511	POOL LIABILITY INSURANCE	997	1,042	1,367	1,352	390	1,400	1,400
10-55730-512	POOL WORKERS COMP INSURANCE	1,256	1,082	1,915	1,455	572	1,616	1,668
10-55740-110	PARK STORE SALARY	0	2,770	2,754	5,811	3,956	6,029	6,225
10-55740-150	PARK STORE FICA	0	211	211	445	303	461	476

Park Maintenance - Pool/Park Store - Baseball

Park Maintenance - Pool/Park Store - Baseball

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
10-55740-300	PARK STORE EXPENSES	785	5,628	10,205	10,500	10,998	10,000	12,000
10-55740-512	PARK STORE WORK COMP INS	134	116	205	156	61	173	179
10-55760-110	BASEBALL SALARY	2,096	9	0	500	0	3,500	
10-55760-132	BASEBALL DENTAL INSURANCE	85	1	0	0	0	0	
10-55760-133	BASEBALL HEALTH INSURANCE	951	4	0	0	0	0	
10-55760-134	BASEBALL INCOME CONTINUATION	0	0	0	0	0	0	
10-55760-136	BASEBALL LIFE INSURANCE	2	0	0	0	0	0	
10-55760-138	BASEBALL RETIREMENT	140	1	0	0	0	0	
10-55760-150	BASEBALL FICA	158	1	0	0	0	268	268
10-55760-300	BASEBALL/RECREATON EXPENSES	214	6,048	5,017	5,200	5,287	7,000	6,000
10-55760-512	BASEBALL WORK COMP INS	0	0	0	0	0	101	101
		151,345	227,185	258,331	270,153	194,904	274,979	288,743

Cemetery Budget 2024

Budget Highlights

1. 22-54640-350 – Cemetery Maint, requesting an increase of \$500 to keep up with inflation.

Capital Projects

Road resurfacing - \$100,000

Skidsteer - \$40,000 This would replace a 2007 Bobcat skidsteer.

Cemetery

Cemetery

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
22-41110-540	TAXES	(89,236)	(86,910)	(89,477)	(89,477)	(89,191)	(89,191)	(98,122)
22-46541-540	LOT SALES REVENUE	(12,975)	(14,975)	(29,175)	(10,000)	(11,175)	(14,000)	(16,000)
22-46542-540	INTERMENT RECEIPTS	(25,700)	(28,050)	(33,550)	(25,200)	(18,450)	(28,000)	(24,000)
22-48110-510	INT ON TEMP INVESTMENTS	(779)	(115)	(1,991)	(50)	(1,777)	(50)	(2,000)
22-48200-540	MISCELLANEOUS RENT	(1,515)	(1,515)	-	(1,515)	-	(1,515)	-
22-48640-512	INSUR DIVIDEND/AUDIT ADJ-CEMET	(568)	(817)	-	(500)	(220)	(500)	(200)
22-49999-990	FUND BALANCE APPLIED	-	-	-	(17,500)	-	-	(40,000)
22-54640-110	CEMETERY SALARY	72,457	75,365	75,102	84,435	48,109	86,236	89,385
22-54640-131	CEMETERY CLOTHING ALLOWANCE	-	-	-	300	-	300	300
22-54640-132	CEMETERY DENTAL INS	793	747	775	690	560	690	690
22-54640-133	CEMETERY HEALTH INS	10,788	10,973	10,597	11,666	7,974	11,354	13,973
22-54640-134	CEMETERY INCOME CONT	-	-	-	305	-	310	322
22-54640-136	CEMETERY LIFE INS	297	354	410	392	287	400	414
22-54640-138	CEMETERY RETIREMENT	4,393	4,618	4,589	4,607	3,149	4,907	5,165
22-54640-150	CEMETERY FICA	5,508	5,705	5,635	6,459	3,602	6,597	6,838
22-54640-180	RECOGNITION PROGRAM	83	114	52	50	-	50	50
22-54640-251	CEMETERY IT SERVICES & EQUIP	-	436	60	-	1,335	2,000	2,000
22-54640-343	CEMETERY FUEL	1,894	2,938	4,400	2,300	2,281	3,750	3,750
22-54640-350	CEMETERY MAINT EXP	10,344	11,607	11,673	10,500	6,548	10,500	11,000
22-54640-360	CEMETERY UTILITIES EXPENSE	1,044	1,333	1,115	1,000	816	1,200	1,200
22-54640-361	CEMETERY COMMUNICATION EXPENSE	471	347	938	500	578	800	800
22-54640-510	CEMETERY PROPERTY INSURANCE	707	323	584	712	321	1,000	900
22-54640-511	CEMETERY LIABILITY INSURANCE	1,510	1,589	2,258	813	690	1,000	1,300
22-54640-512	CEMETERY WORKERS COMP INS	1,699	1,484	2,623	1,999	765	2,162	2,235
22-55700-640	TRANSFER TO CAPITAL PROJECTS	-	-	-	17,500	-	-	40,000
		(18,787)	(14,450)	(33,383)	(14)	(43,798)	0	-

WWTP AND SEWER Budget 2024

Budget Highlights

1. 60-53500-340 – WWTP General Plant Supplies, requesting an increase of \$5,000 due to the rising cost of polymer. Polymer is what we mix with the sludge before it enters the screw press.

Capital Projects

Almeron ST Reconstruction - \$454,699

Lift Station up Grades - \$150,000 This would be the rest of the money needed to upgrade all of our lift station control panels.

Mower - \$18,000 This is to replace a 2007 deere. The WWTP has always received hand me downs from the Parks and Water and Light.

UTV - \$20,000 This would be used for weed control, testing, sampling and maintaining the grounds.

Lift station #4 (Lincoln ST) Rebuild - \$1,000,000 The dry side Can is failing and needs to be upgraded.

Sewer

Sewer

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
60-46408-530	Industrial Sewer Fees	(33,379.87)	(33,526.61)	(45,906.42)	(34,104.00)	(27,991.66)	(42,877.22)	(47,304.00)
60-46409-530	Outside Muni Sewer Fees	(134.27)	(130.17)	(140.76)	(150.00)	(89.78)	(150.00)	(150.00)
60-46410-530	RESIDENTIAL SEWER FEES	(1,125,399.81)	(1,188,917.59)	(1,225,736.81)	(1,170,087.24)	(862,441.60)	(1,216,063.06)	(1,293,662.40)
60-46411-530	COMMERCIAL SEWER FEES	(200,040.02)	(209,396.60)	(227,536.90)	(204,868.50)	(152,348.00)	(217,034.94)	(228,522.00)
60-46412-530	MISC OPERATING REVENUE	(1,131.44)	(4,335.33)	(6,970.09)	(2,000.00)	(4,639.95)	(6,269.40)	(6,269.40)
60-46413-530	SEWER NEW CONNECT HOOK UP FEE	(52,200.00)	(68,400.00)	(34,200.00)	(42,000.00)	(9,000.00)	(42,000.00)	(12,600.00)
60-47341-530	Public Authorities Sewer Fees	(25,324.27)	(32,572.08)	(35,648.55)	(35,000.00)	(23,882.90)	(35,500.00)	(35,000.00)
60-47412-530	WIND TURBINE	(21,098.84)	(18,656.58)	(23,931.85)	(21,500.00)	(4,950.00)	(28,500.00)	(24,000.00)
60-47413-530	MISC REVENUE	(325.20)	-	-	-	-	-	-
60-48110-510	INT ON TEMP INVESTMENTS	(8,153.90)	(1,372.43)	(20,492.35)	(1,000.00)	(14,303.39)	(5,500.00)	(20,000.00)
60-48110-530	INTEREST ON BORROWINGS	(6,045.49)	(1,087.34)	(13,923.74)	(4,000.00)	(29,449.65)	(500.00)	(35,000.00)
60-48300-530	Sale of WWTP Equipment	(35,231.00)	-	-	-	-	-	-
60-48500-512	INSUR DIVIDEND/AUDIT ADJ-WWTP	(884.27)	(1,273.52)	-	-	(358.30)	-	-
60-48501-512	INSUR DIVIDEND/AUDIT ADJ-SEWER	(95.67)	(192.07)	-	-	(93.80)	-	-
60-49000-000	GRANT REVENUE	(3,974.00)	-	-	-	-	-	-
60-49100-530	PROCEEDS FROM LONG TERM DEBT	(28,942.00)	(940,519.85)	(1,570,000.00)	(1,378,722.00)	140,304.39	-	(1,557,292.00)
60-49100-531	CONTRA PROCEEDS LONG TERM DEBT	28,942.00	940,519.85	1,570,000.00	-	-	-	-
60-49200-100	DNR REPLACEMENT FUND DEPOSITS	-	-	-	(43,170.00)	-	(43,170.00)	(43,170.00)
60-49991-000	RETAINED EARNINGS APPLIED	-	-	-	(126,504.00)	-	(470,000.00)	-
60-52540-010	DNR REPLACEMENT FUND DEPOSITS	-	-	-	43,170.00	-	43,170.00	43,170.00
60-53500-003	CONTRA SEWER EXPENSE	-	-	-	-	-	-	-
60-53500-110	WWTP SALARY	123,464.11	135,768.32	146,794.26	142,303.42	91,939.71	152,518.60	212,986.33
60-53500-131	WWTP CLOTHING ALLOWANCE	379.95	-	-	600.00	-	600.00	600.00
60-53500-132	WWTP DENTAL INS	1,710.94	2,264.56	2,423.10	2,323.45	1,563.74	2,448.45	3,868.21
60-53500-133	WWTP HEALTH INS	29,898.58	33,640.65	29,186.27	38,054.90	25,754.26	38,349.40	63,230.46
60-53500-134	WWTP INCOME CONT	-	-	-	522.74	-	563.32	818.18
60-53500-136	WWTP LIFE INS	144.87	163.59	181.35	180.22	105.09	192.57	256.51
60-53500-138	WWTP RETIREMENT	9,060.37	9,092.51	9,570.85	8,938.68	6,132.93	10,033.66	14,342.36
60-53500-150	WWTP FICA	9,317.80	10,136.14	10,949.85	10,886.21	6,871.09	11,667.67	16,293.45
60-53500-180	RECOGNITION PROGRAM	29.96	244.73	102.53	50.00	-	50.00	50.00
60-53500-210	WWTP PROFESSIONAL SERVICES	15,853.01	13,065.93	16,862.62	10,000.00	11,869.77	15,000.00	15,000.00
60-53500-211	WWTP PROF SERVICES - CIP	20,861.87	-	-	-	-	-	-
60-53500-214	WWTP LABORATORY SERVICES	6,546.33	7,322.22	8,905.31	7,500.00	4,926.41	8,000.00	8,000.00
60-53500-215	SLUDGE HAULING	19,600.00	19,645.00	23,586.24	15,500.00	16,440.53	25,000.00	25,000.00
60-53500-251	WWTP IT MAINT & REPAIR	5,077.22	2,226.26	2,457.29	2,000.00	1,171.20	2,500.00	2,500.00
60-53500-252	WWTP IT EQUIP	-	350.00	422.92	500.00	248.99	500.00	500.00
60-53500-295	WWTP ACCOUNTING & COLLECTIONS	-	2.56	-	5,000.00	6,380.80	7,500.00	7,500.00
60-53500-310	WWTP GEN OFFICE SUPPLIES & EXP	1,846.87	985.61	963.23	1,000.00	468.09	1,100.00	1,100.00
60-53500-330	WWTP PROFESSIONAL DEVL	2,115.00	3,716.75	5,883.99	6,000.00	4,024.37	6,000.00	6,000.00
60-53500-340	WWTP GENERAL PLANT SUPPLIES	13,320.75	11,849.91	15,272.10	12,500.00	10,828.55	10,000.00	15,000.00
60-53500-343	WWTP FUEL	1,396.72	1,051.47	2,037.50	1,750.00	2,013.67	2,000.00	2,000.00

Sewer

Sewer

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
60-53500-355	WWTP PLANT MAINT & REPAIR	20,346.87	20,644.15	22,763.31	22,000.00	11,114.57	19,000.00	19,000.00
60-53500-361	WWTP COMMUNICATIONS	3,316.73	3,364.40	3,507.59	3,100.00	1,806.76	3,300.00	3,300.00
60-53500-362	WWTP ELECTRIC/WATER EXP	54,179.67	55,536.83	64,191.02	56,000.00	39,230.89	64,000.00	64,000.00
60-53500-363	WWTP NATURAL GAS EXP	3,477.36	3,862.13	5,973.94	4,750.00	3,752.88	5,500.00	5,500.00
60-53500-390	WWTP MISCELLANEOUS EXP	528.84	479.67	1,518.75	1,200.00	433.59	1,750.00	1,750.00
60-53500-391	WWTP READING & COLLECTION EXP	3,719.00	4,263.00	4,163.00	4,500.00	-	5,000.00	5,000.00
60-53500-392	WWTP PUBLIC REALATIONS AND ADV	-	-	520.00	500.00	-	750.00	750.00
60-53500-510	WWTP PROPERTY INSURANCE	8,662.97	9,314.21	11,436.17	8,880.00	8,446.05	8,880.00	13,500.00
60-53500-511	WWTP LIABILITY INSURANCE	4,679.72	4,853.99	6,624.62	4,172.00	2,020.02	4,172.00	4,500.00
60-53500-512	WORKERS COMPENSATION INSURANCE	2,780.11	2,602.70	4,321.05	3,079.79	1,245.32	3,517.93	5,163.79
60-53500-530	DEBT PRINCIPAL PAYMENT	542,395.24	553,347.83	588,184.38	588,184.66	653,252.75	653,252.75	638,557.81
60-53500-531	CONTRA DEBT PRINCIPAL	(542,395.24)	(553,347.83)	(588,184.38)	-	-	-	-
60-53500-540	DEPRECIATION-EXPENSE	523,532.91	524,280.00	578,162.08	-	-	-	-
60-53500-541	DEPRECIATION-METERS	21,777.00	23,419.00	25,815.00	20,000.00	-	20,000.00	27,000.00
60-53500-542	WWTP METER PILOT	7,244.00	7,015.00	7,255.00	6,600.00	-	6,800.00	7,400.00
60-53500-543	WWTP RETURN ON METERS	17,906.00	18,619.00	20,049.00	16,000.00	-	16,500.00	22,000.00
60-53500-620	WWTP INT ON LONG TERM DEBT	155,418.80	150,052.67	175,679.98	161,915.44	105,709.89	201,347.30	184,612.86
60-53500-741	CLEAN WATER REBATE PROGRAM	-	608.38	15,770.78	40,000.00	5,838.40	-	-
60-53500-821	WWTP WIND TURBINE MONITORING	-	2,400.00	-	2,400.00	-	2,400.00	2,400.00
60-53500-850	Sanitary Sewer Construction	-	-	2,050.00	-	2,050.00	-	2,050.00
60-53510-110	SANITARY SEWER SALARY	77,495.74	53,563.30	54,508.33	64,122.41	39,127.77	69,315.19	71,689.77
60-53510-132	SAN SEWER DENTAL INS	1,583.71	1,192.87	945.31	1,595.87	709.33	1,595.87	1,311.92
60-53510-133	SANITARY SEWER HEALTH INS	21,798.93	13,060.77	11,700.02	18,440.95	9,410.23	18,012.15	20,932.47
60-53510-134	SANITARY SEWER INCOME CONT	-	-	-	265.54	-	286.60	296.76
60-53510-136	SANITARY SEWER LIFE INS	138.21	68.29	59.06	88.92	54.65	95.24	98.39
60-53510-138	SANITARY SEWER RETIREMENT	5,010.06	3,289.07	3,082.55	4,014.02	2,471.53	4,532.33	4,761.96
60-53510-150	SANITARY SEWER FICA	5,609.41	3,924.28	3,720.24	4,905.36	2,855.10	5,302.61	5,484.27
60-53510-210	SANITARY PROFESSIONAL SERVICES	2,892.67	3,736.29	3,130.00	10,000.00	899.85	5,000.00	5,000.00
60-53510-211	SANITARY PROF SERVICES - CIP	1,261.07	5,728.05	1,152.25	5,000.00	-	1,500.00	1,500.00
60-53510-310	SAN SEWER OFFICE SUPPLIES -EXP	-	-	-	-	-	250.00	250.00
60-53510-330	SANITARY PROFESSIONAL DEVL	-	-	-	-	-	500.00	500.00
60-53510-350	SAN SEWER MAINT & REPAIRS	8,730.60	8,434.54	54,435.79	100,000.00	890.66	115,000.00	115,000.00
60-53510-512	SAN SEWER WORK COMP INS	605.72	598.03	1,378.68	820.89	326.01	920.80	898.33
60-53510-840	SANITARY SEWER EQUIPMENT	5.59	-	-	-	-	-	15,000.00
60-53510-850	STREET RECONSTRUCTION	-	-	21,302.20	978,722.00	109,781.37	-	557,292.00
60-53510-891	SEWER MAPPING	1,060.00	702.30	592.50	500.00	941.25	500.00	500.00
60-53510-901	BUILDING STORAGE AND GROUNDS	-	-	192.06	91,504.99	5,801.28	-	-
60-53520-340	WWTP LIFT STATION OPER EXP	89.99	-	-	-	200.00	-	-
60-53520-355	LIFT STATION MAINT & REPAIRS	3,643.24	29,645.10	7,719.45	10,000.00	7,425.54	12,000.00	12,000.00
60-53520-360	LIFT STATION UTILITIES	18,259.48	16,517.41	17,786.80	20,500.00	12,892.41	20,000.00	20,000.00
60-53520-540	DEPRECIATION-LIFT STATIONS	-	-	-	-	-	-	-

Sewer

Sewer

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
60-53520-810	LIFT STATION - SCADA UPGRADE	-	-	-	-	-	-	
60-53520-850	LIFT STATION CIP	-	-	-	400,000.00	355.00	495,000.00	1,000,000.00
60-53530-350	EQUIP MAINT & REPAIRS	-	-	-	-	-	1,500.00	1,500.00
60-53540-355	WIND TURBINE MAINT & REPAIR	2,520.00	2,646.00	-	2,400.00	-	2,700.00	2,700.00
60-58940-630	DEBT ISSUANCE COST	-	48,760.63	71,270.00	-	-	-	
60-99998-000	OPEB CLEARING ACCOUNT- SEWER	2,331.06	8.00	(817.00)	-	-	-	
60-99999-000	OPEB CLEARING ACCOUNT-SEWER	7,117.09	2,030.00	454.00	-	-	-	
		(265,071.15)	(283,114.05)	(156,474.53)	(98,163.28)	230,537.66	(190.18)	(21,553.98)

Stormwater Utility Budget 2024

Budget Highlights

Overall, the operating budget has remained the same moving into 2024

Capital Projects

Creek Walls - \$20,000 This will be enough finish the rest of the creek walls in the park.

Almeron ST reconstruction - \$223,036

Street Sweeper - \$285,000 This will replace a 2009 elgin.

Porter rd Culvert -\$274,000

Retention Pond Improvements - \$300,000

Westside retention ponds - \$250,000

Access Drive \$10,000

Stormwater

Stormwater

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
61-46409-610	RESIDENTIAL STORMWATER FEES	(112,929.87)	(115,206.40)	(125,066.17)	(114,000.00)	(92,187.36)	(124,000.00)	(136,000.00)
61-46411-610	NON-RESIDENTIAL STRMWATER FEES	(128,107.69)	(129,582.04)	(139,864.43)	(128,500.00)	(101,823.69)	(138,500.00)	(145,000.00)
61-46412-610	MISC OPERATING REVENUE	(114.23)	(525.13)	(745.34)	(500.00)	(500.67)	(650.00)	(650.00)
61-48000-610	OTHER FINANCING SOURCE	-	-	(34,790.95)	(80,000.00)	-	(161,716.50)	
61-48110-510	INT ON TEMP INVESTMENTS	(1,941.57)	(611.30)	(984.66)	(2,000.00)	(522.59)	(1,500.00)	(3,000.00)
61-48130-530	STWT ASSESSMENT REVENUE	(550.12)	-	-	-	-	-	
61-48580-512	INSUR DIVIDEND/AUDIT ADJ-STORM	(214.40)	(324.69)	-	-	(153.38)	-	
61-49100-610	PROCEEDS FROMLONG TERM DEBT	-	(1,692,989.19)	(680,000.00)	(658,150.00)	28,706.23	(1,500,000.00)	(1,955,172.00)
61-49200-570	TRANSFER FROM OTHER FUNDS	(5,215.00)	-	-	-	-	-	
61-49999-990	FUND BALANCE APPLIED	-	-	-	(299,012.74)	-	-	
61-53580-110	STORMWATER SALARY	41,757.02	35,913.38	40,809.95	66,994.31	30,054.20	70,163.88	66,757.77
61-53580-131	STORMWATER CLOTHING ALLOWANCE	-	-	-	-	-	-	
61-53580-132	STORMWATER DENTAL INS	869.44	574.20	668.90	1,332.76	520.34	1,395.27	1,102.71
61-53580-133	STORMWATER HEALTH INS	9,567.47	7,168.31	8,400.94	17,409.99	5,926.36	17,662.55	17,537.69
61-53580-134	STORMWATER INCOME CONT	-	-	-	288.08	-	301.70	287.06
61-53580-136	STORMWATER LIFE INS	99.03	95.24	103.75	132.21	69.66	138.09	135.04
61-53580-138	STORMWATER RETIREMENT	2,841.59	2,401.28	2,635.46	4,354.63	1,870.82	4,771.14	4,606.29
61-53580-150	STORMWATER FICA	3,139.27	2,683.39	3,047.37	5,125.06	2,266.84	5,367.54	5,106.97
61-53580-180	RECOGNITION PROGRAM	200.71	303.49	397.94	500.00	118.32	100.00	100.00
61-53580-200	MAINTENANCE AND REPAIRS	544.32	-	2,893.95	8,500.00	1,003.56	8,500.00	8,500.00
61-53580-210	PROFESSIONAL SERVICES	12,066.25	4,891.25	205.88	4,000.00	4,864.25	4,000.00	4,000.00
61-53580-211	STWT PROFESSIONAL SERVICES - C	2,358.11	3,818.70	-	-	-	-	
61-53580-251	STWT IT MAINT & REPAIR	980.00	980.00	1,042.80	1,000.00	521.40	1,000.00	1,000.00
61-53580-300	STWT EXPENSES	143.32	-	-	500.00	-	500.00	500.00
61-53580-301	WATERWAY MAINTENANCE	43,236.78	237,531.85	280,661.75	217,000.00	117,918.76	1,500,000.00	1,500,000.00
61-53580-302	STREET SWEEPING	2,744.68	2,064.85	2,612.60	3,150.00	574.00	3,000.00	3,000.00
61-53580-330	STWT PROFESSIONAL DEVL	-	210.00	-	500.00	-	500.00	500.00
61-53580-340	STORMWATER SUPPLIES & EQUIP	127.64	315.32	940.12	1,200.00	1,196.88	1,200.00	1,200.00
61-53580-350	STORMWATER EQUIP MAINT & REPAI	1,171.57	2,000.00	49.97	2,000.00	-	2,000.00	2,000.00
61-53580-390	STORMWATER MISC	27.43	-	143.50	250.00	-	250.00	250.00
61-53580-392	STWT PUBLIC RELATIONS & ADVOCA	-	-	-	250.00	-	250.00	250.00
61-53580-510	STORMWATER PROPERTY INSURANCE	125.24	129.96	155.68	171.88	117.28	180.00	
61-53580-511	STORMWATER LIABILITY INSURANCE	1,867.61	1,915.60	1,805.89	2,220.00	767.26	2,280.00	
61-53580-512	STORMWATER WORKERS COMP INS	659.58	667.20	1,500.10	1,349.32	533.10	1,506.16	1,347.90
61-53580-530	PRINCIPAL DEBT PAYMENT	105,500.00	105,500.00	170,500.00	170,500.00	215,500.00	215,500.00	195,500.00
61-53580-540	DEPRECIATION-EXPENSE	-	-	-	-	-	-	
61-53580-620	INTEREST ON LONG-TERM DEBT	23,714.06	20,625.94	31,620.71	31,620.71	46,456.05	52,801.36	44,449.06
61-53580-840	STORMWATER EQUIPMENT PURCHASE	-	-	-	-	-	-	300,000.00
61-53580-850	STWT ROAD CONSTRUCTION	33,890.56	503,878.245	610,776.71	658,150.00	80,011.29	10,000.00	223,036.00

Stormwater

Stormwater

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
61-53580-851	SOUTH GATE POND RELOCATE	-	-	-	-	-	-	
61-53580-891	STWT MAPPING	-	116.67	-	250.00	438.25	250.00	250.00
61-53580-901	BUILDING STORAGE AND GROUNDS	-	28,028.57	101,233.98	92,012.74	5,322.71	-	
61-58940-700	TRANSFER TO WATER & LIGHT	-	507.75	-	-	421.87	-	
		38,558.80	(976,917.59)	280,756.40	8,598.95	349,991.74	(22,748.81)	141,594.48

Water 2024 Budget Proposal

Budget Highlights

Increase in maintances costs for well house repairs

Capital Improvement Projects (2024)

Item: **Water Filling Station**

Purchase Cost: \$30,000

Summary: Filling station at the municipal services campus will allow customers to fill tanks and pay in an automated fashion, reducing staff oversight and time spent removing valves in winter.

Water

Water

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
62-42400-002	OPERATING & OTHER REVENUE	-	(839,459.00)	-	-	-	-	
62-42419-002	INTEREST INCOME	(195.85)	(119.49)	(410.19)	-	(851.54)	-	
62-42421-002	Capital Contributions - Water	(58,200.00)	(60,600.00)	(22,800.00)	-	(6,000.00)		(50,000.00)
62-42425-002	Amortization of Reg Liability	(6,498.00)	-	-	(6,500.00)	-	-	
62-42452-002	OVERHEAD - WATER	(136.23)	(89.87)	69.51	-	(33.64)	-	
62-42457-002	INSUR DIVIDEND/AUDIT ADJ-WATER	(1,347.98)	(2,037.08)	-	(1,000.00)	(624.32)	(1,200.00)	(500.00)
62-42461-012	RESIDENTIAL WATER SALES	(664,338.63)	(686,264.74)	(743,091.29)	(716,439.49)	(544,781.59)	(787,566.40)	(799,379.90)
62-42461-022	COMMERCIAL WATER SALES	(78,790.72)	(87,467.50)	(98,964.95)	(97,169.64)	(72,546.14)	(103,765.58)	(105,322.06)
62-42461-032	INDUSTRIAL WATER SALES	(13,916.98)	(14,618.54)	(21,075.19)	(15,006.81)	(14,074.21)	(18,184.78)	(18,457.55)
62-42461-042	SUBURBAN WATER SALES	(8,108.00)	(7,996.17)	(8,402.79)	(8,408.46)	(5,721.57)	(9,649.87)	(9,794.62)
62-42461-062	MULTI-FAMILY RESIDENT WTR SALE	(14,344.19)	(14,216.60)	(16,751.09)	(14,216.13)	(12,651.96)	(18,125.33)	(18,397.21)
62-42462-002	PRIVATE FIRE PROTECTION	(10,252.48)	(10,042.80)	(10,042.80)	(10,946.65)	(6,770.04)	(10,042.80)	(10,193.44)
62-42463-002	HYDRANT RENTAL	(175,000.00)	(175,000.00)	(175,000.00)	(190,750.00)	-	(195,750.00)	(198,686.25)
62-42463-012	PUBLIC FIRE PROTECTION RENTAL	(128,720.43)	(131,865.68)	(137,925.11)	(141,700.00)	(109,790.39)	(132,609.44)	(134,598.58)
62-42464-002	PUBLIC AUTHORITY SALES	(11,928.79)	(22,455.01)	(29,418.19)	(24,428.60)	(25,232.48)	(30,593.92)	(31,052.83)
62-42470-002	PENALTIES	(1,664.02)	(3,271.66)	(4,771.25)	(1,500.00)	(3,411.90)	(4,000.00)	(4,040.00)
62-42470-003	PENALTIES	(1,442.83)	(679.59)	-	(1,000.00)	(0.22)	(900.00)	-
62-42471-002	MISC. SERVICE REVENUES	(6,425.33)	(2,959.47)	(4,108.07)	(1,800.00)	(1,820.00)	(2,500.00)	(2,500.00)
62-42472-002	RENTS FROM WATER PROPERTY	(18,198.24)	(22,581.04)	(21,843.40)	(19,800.00)	(17,731.24)	(23,000.00)	(23,000.00)
62-42474-002	OTHER WATER REVENUES	(18,360.23)	(19,636.60)	(20,049.00)	(1,000.00)	(33,095.88)	-	
62-42910-580	PROCEEDS FROM LONG-TERM DEBT	-	-	-	(1,143,303.00)	-	(135,000.00)	(730,293.00)
62-42910-581	CONTRA PROCEEDS FROM LONG-DEBT	-	839,459.00	-	-	-	-	
62-48110-510	INT ON TEMP INVESTMENTS	(33,658.94)	(1,613.20)	(15,310.63)	(30,000.00)	(27,666.99)	(8,000.00)	(35,000.00)
62-49200-570	TRANSFER FROM OTHER FUNDS	(4,317.00)	-	-	-	-	-	
62-52403-002	DEPRECIATION EXPENSES	178,427.05	188,944.51	189,259.02	-	-	-	
62-52403-102	Depreciation Exp - CIAC Plant	79,573.43	79,457.69	79,403.87	-	-	-	
62-52408-001	TAXES	14,726.05	25,023.08	9,656.32	25,000.00	11,439.51	20,000.00	20,000.00
62-52408-002	FICA TAX EXPENSE	-	-	-	18,986.37	-	22,591.89	23,290.06
62-52408-022	PROPERTY TAX EQUIVALENT-WATER	194,841.00	189,904.00	180,800.00	201,000.00	-	198,000.00	190,000.00
62-52427-000	DEBT PAYMENTS	329,032.00	340,500.00	389,000.00	383,901.00	390,000.00	390,000.00	405,000.00
62-52427-002	INTEREST EXPENSE	69,369.45	78,964.07	85,826.63	83,501.06	66,882.92	120,877.92	101,935.00
62-52427-003	CONTRA DEBT PAYMENTS	(335,500.00)	(340,500.00)	(389,000.00)	-	-	-	
62-52428-002	AMORTIZATION OF DEBT DISC	9,008.00	9,008.00	9,492.57	-	-	-	
62-52428-003	DEBT ISSUANCE EXPENSE	-	30,541.00	-	-	-	-	
62-52605-002	MAINT WATER SOURCE PLANT	4,397.19	24,137.87	5,583.60	5,500.00	-	5,500.00	5,500.00
62-52620-110	OPER PUMPING SALARY	4,346.57	4,285.55	7,264.60	13,083.56	3,394.48	14,190.47	15,218.32
62-52622-002	OPER POWER PURCHASED FOR PUMPI	40,489.17	42,140.32	47,205.06	45,000.00	30,937.63	45,000.00	50,000.00
62-52623-002	OPER PUMP SUPPLIES & EXPENSES	-	-	-	750.00	-	750.00	34,125.00
62-52625-002	MAINT PUMP BUILDINGS & EQUIPME	14,518.14	5,651.74	9,763.96	4,000.00	11,347.66	49,000.00	65,156.00

Water

Water

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
62-52625-110	MAINT PUMP BLDG & EQPMT SALARY	27,376.03	16,586.14	15,877.00	18,735.12	10,661.49	20,177.23	22,189.59
62-52630-110	OPER WATER TREATMENT SALARY	26,356.08	33,860.76	30,200.73	28,263.25	20,855.37	30,432.42	33,492.19
62-52631-002	OPER WATER TREATMENT CHEMICALS	27,612.16	28,084.79	21,301.83	20,200.00	21,670.83	21,000.00	25,000.00
62-52635-002	MAINT TREATMENT EQUIPMENT	93.45	-	27.99	1,500.00	-	2,500.00	3,000.00
62-52635-110	MAINT TREATMENT EQPMNT SALARY	1,694.86	1,697.56	1,360.02	1,403.82	607.85	1,518.09	1,645.38
62-52640-110	OPER SUPERVISION SALARY	21,746.29	70.85	3,306.70	-	3,891.49	25,401.73	15,516.27
62-52641-002	WATER INVESTIGATIONS	1,012.49	12,993.93	1,086.25	3,000.00	1,541.70	1,500.00	1,500.00
62-52650-002	MAINT STANDPIPE & RESERVOIRS	4,292.61	10,085.62	33,745.12	32,500.00	2,364.47	5,000.00	10,500.00
62-52651-002	MAINT MAINS	2,486.57	22,709.69	34,919.03	1,143,303.00	135,678.15	150,000.00	666,918.00
62-52651-110	MAINT MAINS SALARY	8,571.50	14,822.82	9,189.60	14,359.91	7,115.97	15,514.69	16,870.14
62-52651-891	MAINT MAIN MAPPING	-	550.64	-	500.00	125.75	500.00	500.00
62-52652-002	MAINT SERVICES	5,929.10	8,995.22	30,728.39	15,300.00	1,104.97	9,500.00	9,500.00
62-52652-110	MAINT SERVICES SALARY	29,909.46	24,265.83	21,057.81	42,020.00	8,737.59	45,444.59	49,238.94
62-52653-002	MAINT METERS	3,186.06	2,662.88	3,101.80	20,000.00	2,134.56	5,000.00	5,000.00
62-52653-110	MAINT METERS SALARY	4,805.95	6,589.36	2,397.23	8,207.67	832.77	8,885.23	9,593.70
62-52654-002	MAINT HYDRANTS	647.50	1,578.76	-	10,000.00	-	-	20,000.00
62-52654-110	MAINT HYDRANTS SALARY	2,473.59	3,604.07	3,252.48	5,585.36	629.44	6,041.33	6,542.80
62-52655-002	MAINT MAINTENANCE OF OTHER PLA	1,656.92	7,945.50	3,801.57	89,317.31	9,407.43	-	15,000.00
62-52901-110	OPER METER READING SALARY	2,916.41	2,049.21	1,847.88	913.65	519.45	947.91	1,182.42
62-52902-002	OPER ACCOUNTING & COLLECTING	14,729.56	36,097.76	22,157.57	9,000.00	15,602.56	18,500.00	18,500.00
62-52902-110	OPER ACCOUNT & COLLECT SALARY	27,186.10	38,346.21	41,514.65	41,455.63	33,268.16	47,662.78	49,471.07
62-52903-002	OPER READING & COLLECTING EXPE	3,717.84	4,262.26	4,163.43	6,000.00	5,641.73	6,000.00	6,000.00
62-52904-002	OPER UNCOLLECTABLE ACCOUNTS	2.00	3.12	81.76	100.00	-	150.00	150.00
62-52920-110	OPER ADMINISTRATIVE SALARY	58,765.96	33,749.87	42,045.21	42,463.19	22,304.42	45,164.03	58,421.87
62-52921-002	OPER OFFICE SUPPLIES & EXPENSE	4,358.81	5,240.46	7,198.44	4,500.00	4,042.03	5,000.00	5,000.00
62-52923-002	OPER OUTSIDE SERVICES EMPLOYED	-	-	-	-	-	-	-
62-52924-002	OPER PROPERTY INSURANCE	4,690.21	2,939.50	4,242.76	5,669.41	2,760.96	5,700.00	5,700.00
62-52925-002	OPER INJURIES & DAMAGE	11,309.86	11,083.41	16,929.85	11,685.48	5,594.16	13,130.00	13,130.00
62-52926-001	OPER PENSIONS & BENEFITS	75,555.72	126,131.59	72,169.39	-	46,105.02	-	-
62-52926-002	OPER PENSIONS & BENEFITS	231.00	110.00	112.15	79,378.56	112.15	89,393.61	98,661.10
62-52928-002	OPER REGULATORY COMMISSION EXP	-	1,806.89	100.36	-	-	-	-
62-52928-392	WTR PUBLIC RELATIONS & ADVOCAC	-	560.00	920.00	1,000.00	-	1,500.00	1,500.00
62-52930-002	OPER MISC GENERAL EXPENSE	10,291.40	(12,056.78)	15,171.28	6,000.00	7,556.75	8,000.00	10,000.00
62-52930-022	RECOGNITION PROGRAM	-	-	100.00	100.00	-	100.00	100.00
62-52930-110	OPER MISC GENERAL SALARY	6,591.97	42,828.55	45,847.67	27,288.58	19,199.63	29,180.06	19,871.99
62-52930-130	WATER SAFETY & PPE	5,197.63	2,689.15	1,439.68	4,000.00	772.52	4,000.00	4,000.00
62-52930-251	IT SERVICE & EQUIP	8,475.24	4,400.35	5,024.26	5,000.00	5,254.27	5,000.00	5,000.00
62-52930-330	PROFESSIONAL DEVELOPMENT	3,198.72	4,600.40	7,768.18	8,000.00	6,023.25	8,500.00	10,000.00
62-52930-360	BUILDING EXPENSES - RENT	10,500.00	10,500.00	9,625.00	10,500.00	2,625.00	10,500.00	10,500.00

Water

Water

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
62-52933-002	OPER TRANSPORTATIONS EXPENSE	1,239.44	1,090.51	1,603.00	2,500.00	-	2,500.00	73,025.00
62-52933-003	CONTRA OPER EQUIPMENT EXPENSE	(0.72)	(0.67)	(45.14)	-	(198.37)	-	
62-52935-002	MAINT MAINTENANCE OF GENERAL P	3,818.02	4,581.73	5,367.59	3,821.75	5,267.33	5,000.00	6,000.00
62-52935-110	MAINTENANCE OF GEN PLNT SALARY	2,417.92	3,442.39	3,716.97	4,408.06	920.63	4,758.25	5,190.57
62-99998-000	OPEB CLEARING ACCOUNT- LRLIF	17,937.99	(5,149.00)	(16,635.00)	-	-	-	
		(209,635.12)	(69,045.90)	(197,818.32)	83,732.96	41,929.57	44,124.11	52,419.99

Electric Department 2024 Budget Proposal

Context

Forster Electrical Engineering has taken a different approach in creating this budget proposal and hopes to shed light on what has been done and what is to come with the array of projects discussed below.

The previous five-year plan budgets were made with the assumption that EW&L would place the rewind transformer at the EVA center bay and retire the aging Wagner transformer. The rewind transformer was eventually sold, and the borrowed money was utilized for EVA upgrades and repairs to the center bay. Before the center bay was brought back into service, the EVA east bay went offline due to a squirrel-related fault. With two transformers down simultaneously, parts from the east bay were used to get the center bay back in service as quickly as possible.

Due to the events discussed above, money that was budgeted for certain projects was reallocated to suppress existing issues and ensure adequate service to all EW&L's customers. Projects that took place in 2023 will be briefly discussed to provide more context when analyzing the listed future projects. A map indicating where projects will be taking place will be provided. A map illustrating the master plan for EW&L will be provided at a later date.

Important Notes:

- The numbering convention used in this document and the Excel spreadsheet can be changed at EW&L's discretion.
- The yearly project estimates included in this budget update are subject to change based on EW&L's actions during the next couple of years.

Capital Improvement Projects (2023 to 2027)

Item #1: Larson Acres Primary Metering

Context: Larson Acres requested to have on-site generation in case utility power is not available. This multiyear project will finish this year.

2023 Purchase Cost: \$9,973

Summary: CTs, PTs, and the meter bracket were purchased but were not previously budgeted for this project. The purchase price is listed above. The same can be said for the conductor that was buried to connect Larson Acres's generator and existing services. The costs of the conductor that was buried would be reimbursed to the utility. EW&L will have to determine if costs related to metering will also be reimbursed.

Item #2: EVA Substation East Bay Repair/Remodel

Context: The east bay at EVA Substation will be remodeled. The bus structure will be reinsulated, and new sections of bus bar will be added. New equipment will also be added, such as a new transrupter that will replace the high-side fuses and PTs for metering.

2023 Purchase Cost: \$89,968

Summary: Includes costs for substation equipment. The transrupter, anchor bolts, and miscellaneous bus pieces have been purchased. The price for repairing the voltage regulator has not been included in this estimate, but should be included once an invoice comes in. Keep in mind that the following will still have to be done:

- Foundation work
- Transrupter assembly
- Transrupter wiring
- Bus replacement
- PT installation

2024 Labor Cost: \$48,000

Summary: This is a placeholder estimate for in-house labor to get the east bay at EVA substation back into service. Please update this number as the project commences.

Item #3: EVA Substation Center Bay Remodel

Context: Equipment from the east bay was scavenged to get the center bay back into service.

Purchase Cost 2023: \$7,948

Summary: No material expenses were acquired due to EW&L utilizing existing substation equipment. The listed price above relates to the engineering work Forster has provided EW&L and does not include in-house labor costs. Keep in mind that the in-house labor costs will need to be included.

Item #4: UTL Substation Expansion

Context: The utility plans to move towards a new system configuration that boasts two transformers at both substation sites. Having two transformers at EVA Substation and two at UTL Substation allows for a more robust system configuration that can adequately support current and future loads under normal conditions and under contingency. The reasoning behind choosing this system configuration will be touched on in the master plan report.

2023 Cost: \$30,000

Summary: This phase involved submitting the UTL Substation load interconnection request documents to ATC. ATC has shown interest in sectionalizing their transmission line at this substation and has been corresponding frequently. The Certificate of Authority will be filed with the PSCW this year as well. Essentially, this year sets up phase one and two of the substation build out. A portion of the money budgeted in 2023 should be moved forward to account for preliminary substation design that will take place in 2024.

2024 Cost: \$1,749,000

Summary: Phase one involves purchasing substation equipment for UTL (Marsh Rd) Substation expansion. An estimate for equipment prices as well as preliminary work to the substation site has been illustrated above.

2025 Cost: \$1,652,000

Summary: This is the final phase of the substation build out and placing the additional bay into service. This will give the city additional capacity for commercial, industrial, and residential growth. This will also create a new feeder with the capability to back feed circuits if another substation transformer goes down without the worry of overloading the remaining transformers during high use times. The feeder cost estimate is encapsulated in the overall estimate illustrated above. This would also allow for the removal of the EVA center bay so there would be two transformers at each substation creating a nicely balanced system.

Item #5: Project Orange

Context: This project revolves around the potential addition of a large electrical development within EP&L's service territory.

2023/2024 Transformer/Metering Utility Cost: \$1,100,000

2023/2024 On-Site Customer Extension Cost: \$1,333,000

2023/2024 Off-Site Customer Extension Cost: \$1,191,000

2026 Average Depreciated Embedded Cost: \$200,000

Net Utility Cost: \$1,300,000

Summary: If the project is confirmed, EP&L will have to purchase transformers to serve plant load, which is a large portion of the estimate listed above. The potential customer is responsible for making a deposit for off/on site estimates, which equates to \$2,524,000, which can be allocated to purchasing equipment for the plant. Following the completion of this project, EW&L will true up the actual extension costs with the customer and will provide a credit for load added per the rate tariff, which we estimated at \$200,000. It is assumed that this will occur in 2026, as the project itself will span over multiple years. Costs are subject to change based on the updated site plan.

Item #6: Doudlah Farms

Context: This project involves extending three-phase service to Doudlah Farms.

2023 Total Cost: \$387,000

2023 Reimbursed Cost: \$248,000

2023 Net Cost: \$139,000

Summary: EW&L is set to extend 336 ACSR to the farm even though 1/0 ACSR is all that is required to adequately serve Doudlah's three-phase service. The cost to extend 1/0 ACSR will be reimbursed to the utility.

Item #7: EVA Center Bay Retirement and EVA East Bay Rework

Context: Once the UTL Substation addition is complete, the center bay at EVA Substation can be retired and a new feeder exit from the east bay can be constructed. This new feeder exit will be the new normal feed to Baker Manufacturing.

2026 Purchase Cost: \$50,000

Summary: Retire the center bay transformer and reconfigure feeder exits from the east bay at EVA Substation. This estimate is subject to change based on the amount of labor put in to retire the center bay.

Item #8: EVA/UTL SCADA System

Context: Once the new substation transformer configuration is achieved, a SCADA system will be added to closely monitor the distribution system as well as quickly find and diagnose issues that may be going on.

2026 Purchase Cost: **\$274,000**

Summary: Connect a SCADA system to the EVA and UTL substations. This would be completed after the maintenance work to EVA substation is completed and after the middle bay is removed (once the UTL substation has its additional bay built).

Item #9: Overcurrent Device Implementation

2026 Purchase Cost: **\$210,000**

Summary: This project involves placing an array of down-line reclosing devices to reduce exposure currently seen on rural feeders as well as enhance current substation coordination schemes. This project is set to take place after the addition at UTL Substation has been completed.

Item #10: UG from South Meadow to Middle School

2026 Purchase Cost: **\$276,000**

Summary: This is an underground project that will create a reliable feed in this area. A connection between Uptown Circuit and West Circuit will also be made.

Item #11: UG Circuit Tie, Lincoln to Fair (aka Siren, Grove Campus, HS)

2026 Purchase Cost: **\$370,000**

Summary: Building this circuit tie will reduce the urban load from the existing rural circuit that is currently being used. This project would help improve power reliability for the following: The emergency Siren, Grove Campus, and the High School.

Item #12: UG Circuit Tie, Pool to Lift Station

2027 Purchase Cost: **\$433,000**

Summary: There is currently a radial three-phase line that extends to West Side Park. The new pool in this area would also be radially fed. This project would create a looped feed from the new pool to the 6th Street lift station, hence providing adequate capacity to grow on Porter

Road. Essentially, this project will allow for better power delivery to existing and future load in this area.

Item #13: OH to UG Conversion – Garfield (Discretionary)

2027 Purchase Cost: \$591,000

Summary: This is an overhead to underground conversion project.

Item #14: OH to UG Conversion – Old 92 (Discretionary)

2027 Purchase Cost: \$494,000

Summary: This is an overhead to underground conversion project on the Varco-Pruden / West Urban Circuit that will create a more reliable feed in this area.

Item “Future”: EVA West Bay Additions

2027 Purchase Cost: \$65,000

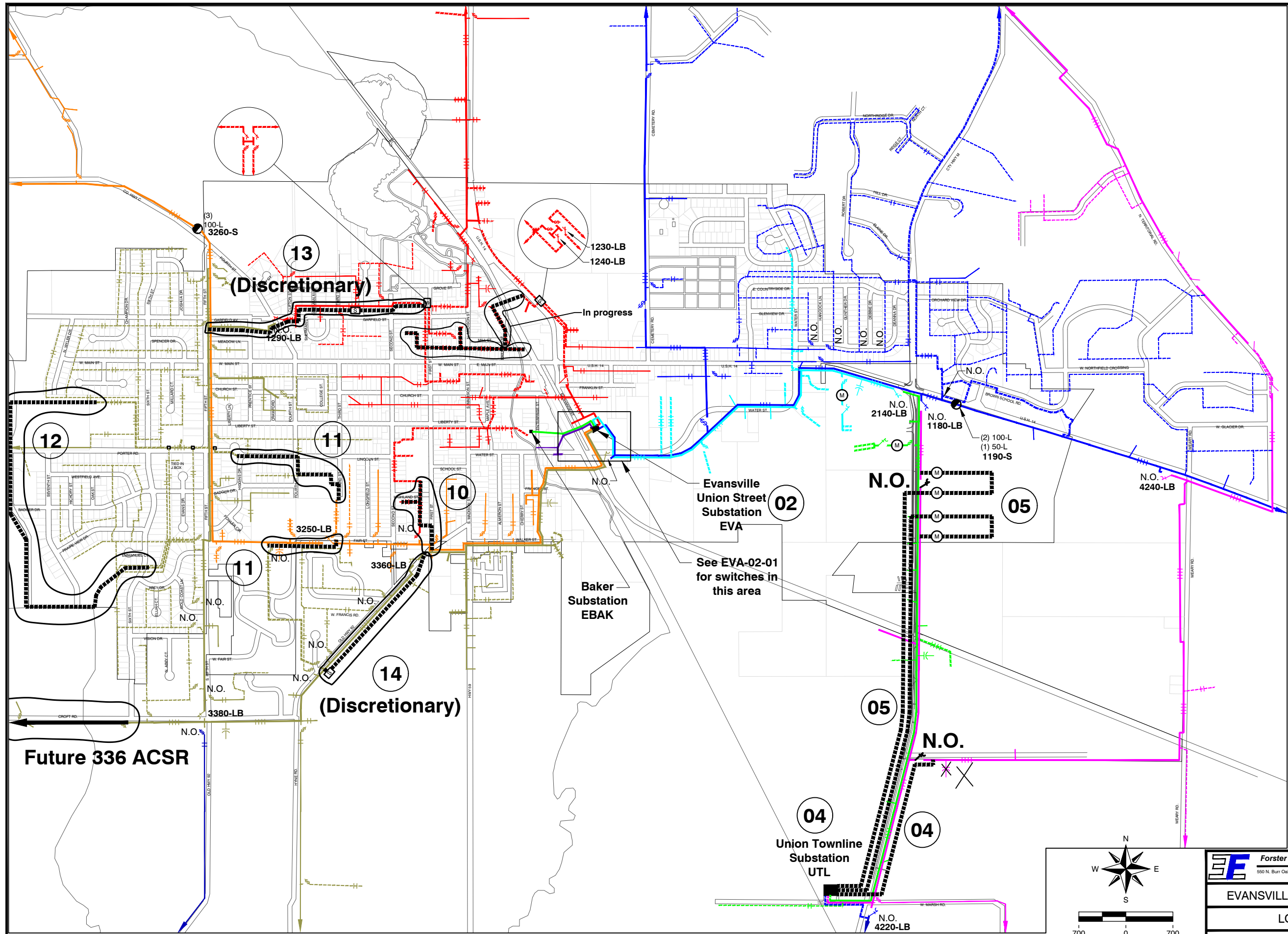
Summary: A new transrupter will be added after the UTL Substation addition if finished. The following work will still have to be completed and budgeted for:

- Foundation work
- Transrupter assembly
- Transrupter wiring

Long-term Department Goals (Not revised from 2023 document)

- The utility would like to hire a full-time utility locator in **2023** to have on staff and shared between all of the utilities (storm, sanitary, water and electric). It would be beneficial and save valuable staff time that are pulled away for this during some of the busiest times of the year. In the winter months or slow locating times this position could help various departments with their projects. We received 1,887 locates in 2021, 2,016 locates in 2020 and 1,780 locates in 2019. In 2023 we are anticipating over 3,000 locates. On average a single locate can take anywhere from 1 hour to complete to being onsite for the entire day doing refreshes.
- After the transition to the NorthStar system the utility would like to look into moving

into an integration software such as One Point. This would integrate the following areas of our existing capabilities: work orders, GIS, inventory, property management, accounting and more. This would save a tremendous amount of staff time and mistakes made on processes that are currently done with pen and paper and hand delivered.

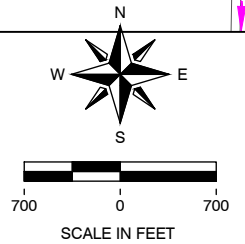


REVISIONS	
1	New drawing S.M.P./J.R.K. 08/17/23
2	
3	
4	
5	

- COLOR LEGEND**
- 110 East Circuit
 - 120 Uptown Circuit
 - 210 Industrial Park Circuit
 - 220 Baker Circuit
 - 310 Backup to Baker Circuit
 - 320 West Circuit
 - 330 Varco-Pruden / West Urban Circuit
 - 410 South Circuit
 - 420 Landmark Circuit
 - 430 North Prairie Circuit / Back-Up to Industrial Park Circuit

- LEGEND**
- Substation
 - Three Phase Electrical
 - Two Phase Electrical
 - One Phase Electrical
 - Underground Electrical
 - Single Pole Disconnect
 - Three Pole, Ganged Disconnect
 - Gang Operated, Load Break Switch
 - Switch With Arcing Horn Or Quick Break Whip Added
 - Fused Cutout
 - Pad Mounted Switchgear
 - Capacitor
 - Voltage Regulator
 - Circuit Recloser Qty = 3
 - Metering

NOTES:
 1. All switches and fused cutouts are normally closed unless labeled normally open (N.O.)



 Forster Electrical Engineering, Inc. 550 N. Burr Oak Ave., Oregon WI 53575 (808) 835-9009 (808) 835-9039 fax	DRAWING NUMBER:
	E2-D-23D-Exhibit01
EVANSVILLE WATER & LIGHT DEPARTMENT	
LONG RANGE PLANNING	
12.47 KV URBAN SWITCHING MAP	
DRAFTING CHECK: S.M.P.	ENGINEERING CHECK: B.W.B.

Electric

Electric

New Account Numbers	New Account Titles	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
63-19260-001	WIP Pension & Other Benefit Cl	-	-	-	-	-	-
63-3399999	Unstricted Retained Earnings	(7,438,234)	(7,699,543)	-	(8,481,931.25)	-	(119,968.00)
63-41400-001	OPERATING & OTHER REVENUES	(982)	(1,124)	-	(613.33)	-	
63-41419-001	Interest & Dividends	(22,804)	(36,713)	(12,000)	(11,386.57)	(15,000.00)	(38,000.00)
63-41421-001	Capital Contributions - Electr	(14,047)	(274,566)	-	(29,871.54)	(7,000.00)	(15,000.00)
63-41425-001	Amortization of Reg Liability	(6,498)	(21,872)	(21,872)	-	(6,500.00)	(6,500.00)
63-41434-001	SALE OF PROPERTY	-	(169,293)	-	(351.00)	169,293.05	
63-41440-011	URBAN RESIDENTIAL RG1	(2,500,662)	(2,588,929)	(2,355,316)	(1,657,794.86)	(2,664,079.09)	(2,620,396.15)
63-41440-101	YARD LIGHTS URBAN RESIDENTIAL	(556)	(521)	-	(316.32)	(573.01)	(594.67)
63-41441-011	RURAL RESIDENTIAL RG1	(1,342,611)	(1,419,268)	(1,268,247)	(905,207.23)	(1,434,504.12)	(1,518,674.85)
63-41441-021	RURAL COMMERCIAL S-PH GS1	(343,765)	(386,710)	(329,822)	(230,030.06)	(357,067.17)	(332,546.60)
63-41441-031	RURAL COMMERCIAL 3-PH GS2	(23,319)	(23,162)	(19,092)	(21,073.72)	(24,891.99)	(25,832.91)
63-41441-041	RURAL SMALL POWER CP1	(184,329)	(186,087)	(175,814)	(138,864.66)	(179,992.41)	(213,742.00)
63-41441-051	RURAL LARGE POWER CP2	(46,896)	(49,188)	(48,687)	(24,456.59)	(45,224.83)	(51,907.31)
63-41441-101	YARD LIGHTS RURAL	(19,343)	(19,383)	(18,000)	(12,159.29)	(20,085.00)	(20,844.21)
63-41442-011	URBAN COMMERCIAL S-PH GS1	(694,255)	(738,396)	(827,448)	(471,379.55)	(895,800.11)	(863,994.44)
63-41442-021	MUNICIPAL COMMERCIAL S-PH GS2	(10,426)	(11,695)	(7,886)	(8,174.85)	(10,167.15)	(10,551.47)
63-41442-031	URBAN COMMERCIAL 3-PH GS2	(12,674)	(12,586)	(10,622)	(8,398.50)	(12,946.44)	(13,435.82)
63-41442-041	MUNICIPAL COMMERCIAL 3-PH GS2	(46,567)	(49,164)	(37,750)	(35,461.52)	(51,107.43)	(53,039.29)
63-41442-051	MUNICIPAL ATHLETIC FIELD MS2	(4,463)	(3,669)	(3,420)	(2,469.00)	(3,631.62)	(3,697.00)
63-41442-062	MUNICIPAL GREEN POWER	48	(80)	5,000	(486.00)	(450.00)	(467.01)
63-41442-101	YARD LIGHTS URBAN COMMERCIAL	(5,384)	(5,088)	(4,671)	(3,297.13)	(5,306.75)	(5,507.35)
63-41443-011	URBAN LARGE POWER CP2	(1,564,759)	(1,618,340)	(1,340,292)	(832,770.43)	(1,732,056.28)	(1,423,685.76)
63-41443-021	MUNICIPAL LARGE POWER CP2	(2,506)	(2,520)	(2,087)	(1,680.00)	(2,595.60)	(2,693.71)
63-41443-031	INDUSTRIAL CP3	(831,862)	(1,189,378)	(838,212)	(855,906.36)	(948,385.58)	(1,517,828.00)
63-41443-041	URBAN SMALL POWER CP1	(251,735)	(221,128)	(244,781)	(121,779.75)	(258,335.48)	(341,238.80)
63-41443-051	MUNICIPAL SMALL POWER CP1	(28,394)	(65,130)	(10,890)	(25,381.12)	(31,910.83)	(15,233.88)
63-41443-101	YARD LIGHTS LARGE POWER	(3,870)	(3,870)	(3,352)	(2,579.84)	(3,985.85)	(4,136.52)
63-41444-001	MUNICIPAL STREET LIGHTING MS1	(65,211)	(64,996)	(62,702)	(43,127.07)	(70,278.60)	(90,636.00)
63-41448-001	INTERDEPARTMENTAL SALES	(46,962)	(52,214)	(44,000)	(34,404.46)	(51,088.80)	(53,019.96)
63-41450-001	PENALTIES	(22,048)	(21,527)	-	(14,276.22)	(24,000.00)	(20,000.00)
63-41451-001	MISCELLANEOUS SERVICE REVENUES	(1,989)	(3,195)	(2,000)	(140.00)	(2,500.00)	(100.00)
63-41454-001	RENT ELECTRIC PROPERTY	-	(7,908)	(6,888)	(49.00)	(6,888.00)	(7,500.00)
63-41456-001	OTHER ELECTRIC REVENUE	(7,007)	(4,103)	(4,500)	(1,155.08)	(4,500.00)	(1,500.00)
63-41457-001	INSUR DIVIDEND/AUDIT ADJ-ELECT	(464)	63	(1,500)	-	(1,000.00)	(1,000.00)

Electric

Electric

New Account Numbers	New Account Titles	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
63-41910-001	OVERHEAD - ELECTRIC	(5,809)	(9,322)	(10,000)	(10,000.55)	(5,000.00)	(5,000.00)
63-41910-580	PROCEEDS FROM LONG-TERM DEBT	(1,138,577)	-	(265,000)	-	(862,224.50)	(520,000.00)
63-41910-581	CONTRA PROCEEDS FROM LONG-TERM	1,138,577	-	-	-	-	
63-50926-138	RETIREMENT	37,968	50,310	-	32,119.34	-	
63-51241-150	FICA TAX EXPENSE	43,746	57,794	60,864	35,437.18	56,045.58	65,112.35
63-51408-011	LICENSE FEES & OTHER TAX	78,273	75,510	72,000	86,307.70	78,000.00	90,000.00
63-51408-021	PROPERTY TAX EQUIVALENT	247,337	222,683	245,000	-	249,000.00	235,000.00
63-51427-002	DEBT PAYMENTS	484,500	516,441	521,540	600,000.00	651,539.64	570,440.64
63-51427-003	CONTRA DEBT PAYMENTS	(484,500)	(516,441)	-	-	-	
63-51427-300	INTEREST EXPENSE	71,553	93,935	82,881	50,692.50	92,032.50	76,151.25
63-51428-003	DEBT ISSUANCE EXPENSE	41,423	13,067	-	-	-	
63-51428-300	AMORTIZATION OF DEBT DISC	12,548	12,055	-	-	-	
63-51555-300	POWER PURCHASED	5,761,446	6,415,511	5,331,526	3,864,319.48	6,337,618.00	6,468,251.00
63-51580-110	OPER SUPERVISION SALARY	80,550	64,893	48,997	49,126.25	40,642.76	41,376.73
63-51580-210	OPERATION ENGINEERING	-	24,960	20,000	-	-	
63-51582-300	OPER SUBSTATION EXPENSES	460	162,928	295,000	(38,946.74)	225,000.00	127,916.00
63-51583-110	OPER OH LINES SALARY	5,350	5,030	22,869	2,668.73	19,456.07	24,620.13
63-51583-300	OPER OH LINE INSTALL	-	-	-	-	-	
63-51584-110	OPER UG LINE SALARY	13,945	16,881	22,869	11,406.74	19,456.07	24,620.13
63-51584-300	OPER UG LINE	53,917	19,724	510,000	41,624.54	500,000.00	100,000.00
63-51585-300	STREET LIGHT INSTALLATION	732	1,847	10,000	220.48	2,500.00	2,500.00
63-51586-300	OPER METER EXPENSE	905	892	1,200	1,460.99	1,200.00	1,300.00
63-51587-110	CUSTOMER INSTALL SALARY	469	333	1,513	176.56	1,287.26	1,628.93
63-51587-300	CUSTOMER INSTALLATIONS EXPENSE	-	-	-	-	-	
63-51588-300	MISC DISTRIBUTION EXPENSES	728	876	500	797.13	1,200.00	1,200.00
63-51590-110	MAINTENANCE SUPERVISION SALARY	8,780	8,588	48,967	3,619.31	40,642.76	41,376.73
63-51591-300	STRUCTURE MAINTENANCE	2,777	2,184	1,500	230.79	29,000.00	3,000.00
63-51592-110	SUBSTATION MAINT SALARY	26,732	35,763	114,256	17,652.25	97,206.80	123,007.58
63-51592-210	SUBSTATION MAINT PROF SERVICES	5,366	8,429	22,000	7,643.15	25,000.00	10,000.00
63-51592-300	SUBSTATION MAINTENANCE EXPENSE	2,157	6,242	-	14,284.75	-	
63-51593-110	OH LINE MAINTENANCE SALARY	172,468	85,423	195,529	61,297.12	166,351.26	187,234.01
63-51593-300	OH LINE MAINTENANCE	175,693	167,767	50,000	68,754.44	50,000.00	100,000.00
63-51593-301	OH TREE TRIMMING	977	1,352	1,500	119.97	1,750.00	5,000.00
63-51594-110	UG LINE MAINTENANCE SALARY	182	171	778	90.87	662.02	837.74
63-51594-300	UG LINE MAINENANCE	28,561	64 16,725	5,000	25,126.51	20,000.00	100,000.00

Electric

Electric

New Account Numbers	New Account Titles	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
63-51594-891	LINE MAPPING	2,864	399	10,000	750.75	10,000.00	10,000.00
63-51595-110	TRANSFORMERS MAINT SALARY	2,505	3,364	4,582	2,377.94	3,898.57	4,933.33
63-51595-300	TRANSFORMER MAINTENANCE	3,080	2,634	15,500	5,536.56	15,000.00	15,000.00
63-51595-840	TRANSFORMER EQUIPMENT	-	-	100,000	-	80,000.00	70,000.00
63-51596-110	MAINT STREET LIGHTING SALARY	11,559	6,143	10,764	2,654.12	9,157.96	11,588.68
63-51596-300	MAINT STREET LIGHTING	16,243	21,946	2,500	7,039.32	5,000.00	5,000.00
63-51596-840	STREET LIGHT EQUIPMENT	-	326	8,000	-	10,000.00	5,000.00
63-51597-110	MAINT METERS SALARY	38,118	56,827	11,153	16,480.45	9,488.97	12,007.55
63-51597-300	MAINT METERS	3	36	-	64.10	500.00	2,000.00
63-51901-110	METER READING SALARY	1,580	6,770	3,026	381.26	2,574.53	3,257.86
63-51902-110	ACCOUNTING & COLLECTING SALARY	133,359	150,015	134,433	106,514.11	147,712.81	137,735.36
63-51902-210	ACCT & COLLETING PROF SERVICES	9,202	16,351	12,250	29,129.30	13,000.00	20,000.00
63-51902-300	ACCT & COLLECTING EXPENSES	22,594	22,662	35,000	5,060.86	9,000.00	9,000.00
63-51902-330	ACCT & COLLECTING PROF DEV	490	899	5,500	705.00	2,000.00	2,000.00
63-51902-361	COMMUNICATION EXPENSE	3,454	2,031	3,465	1,249.39	2,000.00	2,000.00
63-51903-300	BILLING SUPLIES AND EXPENSE	38,714	44,033	9,000	30,622.20	35,000.00	45,000.00
63-51904-300	UNCOLLECTABLE ACCOUNTS	3,142	5,507	1,000	1,067.46	4,000.00	4,000.00
63-51920-110	ADMINISTRATIVE SALARY	60,120	72,533	74,046	40,265.51	78,931.97	129,422.84
63-51920-210	ADMINISTRATIVE PRO SERVICES	5,738	751	4,000	3,775.99	102,500.00	2,500.00
63-51920-330	ADMINISTRATIVE PROF DEV	88	470	3,000	-	1,000.00	1,000.00
63-51921-300	OFFICE SUPPLIES & EXPENSES	5,714	6,239	12,000	3,057.45	6,000.00	6,500.00
63-51921-361	COMMUNICATION EXPENSE	3,999	5,282	4,000	3,186.87	5,000.00	5,500.00
63-51923-300	OUTSIDE SERVICE EXPENSE	-	-	-	-	-	-
63-51924-300	PROPERTY INSURANCE	5,459	7,879	10,200	5,127.47	11,000.00	12,000.00
63-51925-300	LIABILITY CLAIMS	15,188	8,525	-	-	-	-
63-51925-511	LIABILITY INSURANCE	110	18,851	25,000	9,526.01	25,000.00	27,000.00
63-51926-131	CLOTHNG ALLOWANCE	3,530	2,843	3,000	4,769.91	3,000.00	4,000.00
63-51926-132	DENTAL INSURANCE	9,653	11,679	12,399	8,094.19	10,740.74	11,971.71
63-51926-133	HEALTH INSURANCE	128,690	166,683	188,891	108,912.40	162,549.71	207,944.68
63-51926-134	INCOME CONTINUATION INSURANCE	-	-	3,389	-	3,097.52	3,606.08
63-51926-136	LIFE INSURANCE	677	864	934	616.64	864.29	981.96
63-51926-138	WRS RETIREMENT	-	-	51,235	-	49,250.46	58,150.85
63-51926-180	RECOGNITION PROGRAM	1,000	149	350	73.74	350.00	350.00
63-51926-512	WORKERS COMPENSATION	-	1,577	-	5,062.69	-	-
63-51928-210	REGULATORY PROF SERVICES	-	65	500	-	-	-

Electric

Electric

New Account Numbers	New Account Titles	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
63-51928-300	REGULATORY EXPENSE	19,566	13,477	3,500	15,240.36	15,000.00	15,000.00
63-51930-003	CONTRA LABOR EXPENSE	(292)	(2,107)	-	(147.00)	-	
63-51930-004	CONTRA ADMIN EXPENSE	(83)	(602)	-	(41.97)	-	
63-51930-005	CONTRA OPER EQUIPMENT EXPENSE	(37,991)	(62,620)	-	(34,072.67)	-	
63-51930-110	MISC GENERAL SALARY	84,837	145,765	94,985	83,427.20	89,304.29	100,094.16
63-51930-130	SAFETY EQUIPMENT AND PPE	9,261	7,347	5,500	4,294.64	5,500.00	7,000.00
63-51930-251	IT SERVICE AND EQUIPMENT	11,043	12,840	7,250	8,524.84	16,650.00	17,000.00
63-51930-300	MISC GENERAL EXPENSES	3,199	5,499	1,000	4,446.11	1,500.00	7,000.00
63-51930-330	PROFESSIONAL DEV/TRAINING	22,170	17,008	16,500	24,790.91	17,500.00	50,000.00
63-51930-331	APPRENTICESHIP TRAINING	5,573	7,066	8,500	5,287.81	8,500.00	13,000.00
63-51930-340	TOOL AND EQUIPMENT	17,934	11,624	12,000	11,712.53	12,000.00	13,000.00
63-51930-343	TRANSPORTATION FUEL	13,981	20,363	11,000	12,037.69	16,000.00	20,000.00
63-51930-350	TRANSPORTATION MAINTENANCE	46,725	40,217	22,000	17,430.07	30,000.00	37,000.00
63-51930-392	PUBLIC RELATIONS AND ADVOCACY	3,558	4,920	2,500	841.42	3,000.00	3,500.00
63-51930-840	TRANSPORTATION EQUIPMENT	52	-	-	-	55,000.00	362,500.00
63-51931-360	BUILDING EXPENSES - RENT	19,500	19,500	19,500	4,875.00	19,500.00	19,500.00
63-51932-110	BUILDING AND PLANT SALARY	1,663	1,512	6,874	802.15	5,847.86	7,400.00
63-51932-300	BUILDING AND PLANT MAINTENANCE	11,260	2,318	181,282	16,362.58	-	18,000.00
63-51932-360	BUILDING & PLANT UTILITY COSTS	13,963	14,659	10,000	14,683.11	14,000.00	27,000.00
63-51932-821	BUILDING & PLANT IMPROVEMENT	858	2,556	2,500	1,787.79	2,500.00	3,500.00
			(8,483,181.25)	878,445.88	(8,456,358.55)	265,226.81	32,246.60

Health & Human Services 2024 Budget

Health and Human Services

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
10-54600-720	AWARE AGENCY	10,000	10,000	10,000	10,000	0	10,000	10,000
10-54600-721	CREEKSIDE MEMBERSHIP	0	0	0	150	0	150	150
10-54600-722	BASE PROGRAM	0	0	52	1,000	0	1,000	1,000
10-54620-210	SENIOR CITIZENS PROGRAM	4,500	4,500	4,500	4,500	6,675	4,500	4,500
10-54620-212	SENIOR TRANS & SERVICES	23,110	23,110	23,110	23,110	14,882	23,110	23,110
10-55750-110	YOUTH CENTER SALARY	11,887	995	8,381	21,126	9,417	24,720	25,524
10-55750-150	YOUTH CENTER FICA	410	76	641	1,616	720	1,891	1,953
10-55750-210	YOUTH CENTER PROF SERVICES	188	327	295	250	412	300	300
10-55750-300	YOUTH CENTER OPER EXPENSE	2,417	3,655	2,298	13,300	3,150	13,300	13,300
10-55750-355	YOUTH CNTR REPAIRS& MAINT/BLDG	2,675	9,511	9,327	5,000	2,072	5,000	5,000
10-55750-510	YOUTH CENTER PROPERTY INS	237	519	622	40	310	55	450
10-55750-511	YOUTH CENTER LIABILITY INS	375	380	494	425	156	425	425
10-55750-512	YOUTH CENTER WORK COMP INS	25	21	38	29	13	36	37
		55,824	53,095	59,758	80,546	37,807	84,487	85,748

2024 TIF DISTRICTS

TID 5

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
25-41110-000	GENERAL PROPERTY TAXES	-	-	-	-	-	-	
25-41120-570	TIF #5 INCREMENT	(237,889)	(281,927)	(283,874)	(282,000)	(220,927)	(255,487)	(221,000)
25-43430-000	STATE AID	(7,607)	(12,571)	(7,607)	(5,975)	-	(5,975)	(5,975)
25-48110-510	INT ON TEMP INVESTMENTS	(456)	(7)	(3,756)	-	(6)	-	
25-48150-570	DEVELOPMENT AGREEMENT REVENUE	(3,286)	(9,627)	(10,777)	(6,000)	(13,215)	(9,000)	(13,500)
25-49270-000	TRANSFER IN	(5,629)	(26,000)	(26,000)	(26,000)	-	-	(15,000)
25-57900-210	Professional Services	5,665	1,741	944	5,000	883	1,000	1,000
25-57900-801	Land Acquisition/Right of Way	-	125,727	4,095	-	594	-	
25-57950-210	ADMINISTRATIVE SERVICES	4,180	7,166	7,150	7,150	-	7,150	7,150
25-57950-600	DEBT SERVICE	164,250	156,340	148,315	148,315	145,295	145,295	147,190
25-57950-751	DEVELOPMENT ASSISTANCE	-	19,032	18,552	25,000	14,860	20,000	20,000
		(80,773)	(20,127)	(152,958)	(134,510)	(72,516)	(97,017)	(80,135)

TID 6

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
26-41110-000	GENERAL PROPERTY TAXES	-	-	-	-	-	-	
26-41120-570	TIF #6 INCREMENT	(110,980)	(117,680)	(130,411)	(118,000)	(99,071)	(106,200)	(99,500)
26-43430-000	STATE AID	(9,351)	(17,504)	(9,351)	(8,809)	-	(8,809)	(8,809)
26-48110-510	INTEREST INCOME	(284)	(71)	(2,836)	(25)	(895)	(50)	(1,000)
26-48150-570	DEVELOPMENT AGREEMENT REVENUE	(20,461)	(9,640)	(11,300)	-	(6,853)	(9,000)	(8,000)
26-49999-990	Fund Balance Applied	-	-	-	-	-	-	
26-57900-210	Professional Services	625	1,092	760	650	1,500	760	750
26-57950-210	ADMINISTRATIVE SERVICES	2,150	3,150	3,150	3,150	-	3,150	3,150
26-57950-600	DEBT SERVICE	72,598	71,948	76,248	76,248	75,448	75,448	74,648
26-57950-751	Development Assistance	40,786	41,456	42,849	45,000	30,674	40,707	38,761
		(24,918)	(27,249)	(30,892)	(1,786)	804	(3,994)	(0)

TID 8

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
28-41120-570	TIF #8 INCREMENT	(53,764)	(59,744)	(64,033)	(60,000)	(47,729)	(57,630)	(48,000)
28-43430-000	STATE AID	(1,685)	(1,612)	(1,685)	(73)	-	(73)	(73)
28-48110-510	INTEREST INCOME	(192)	(29)	(1,477)	-	(148)	(15)	(160)
28-48150-570	DEVELOPMENT AGREEMENT REVENUE	-	(21,123)	(16,834)	(22,000)	(33,138)	(15,151)	(30,000)
28-57900-210	Professional Services	250	735	760	500	1,350	760	1,000
28-57950-210	ADMINISTRATIVE SERVICES	900	2,400	2,400	2,400	600	2,250	2,250
28-57950-600	DEBT SERVICE	52,912	52,913	52,912	52,912	52,913	52,913	52,913
28-57960-600	TRANSFER OUT	5,629	26,000	26,000	26,000	-	-	15,000
		4,050	(460)	(1,957)	(261)	(26,152)	(16,945)	(7,070)

TID 9

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
29-41120-570	TIF #9 INCREMENT	(7,222)	(43,935)	(53,873)	(52,600)	(43,520)	(47,340)	(44,000)
29-48110-510	INTEREST INCOME	(108)	(15)	(882)	-	(935)	-	(1,100)
29-49999-990	Fund Balance Applied	-	-	-	-	-	-	-
29-57900-210	Professional Services	-	735	760	-	2,063	760	1,100
29-57950-210	ADMINISTRATIVE SERVICES	650	150	914	600	-	600	15,000
29-57950-751	DEVELOPMENT ASSISTANCE	7,222	43,937	-	52,000	150,000	47,340	-
		542	872	(53,081)	-	107,607	1,360	(29,000)

Debt Service

Debt Service

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
30-41110-580	TAXES	(613,279.00)	(573,284.00)	(820,878.00)	(820,878.02)	(1,124,398.00)	(1,124,398.20)	(1,440,475.00)
30-42000-000	SPEC ASSESS/SPEC CHRGS	(33,869.64)	(22,852.42)	(21,737.99)	-	-	-	
30-48110-510	INT ON TEMP INVESTMENTS	(3,687.56)	(99.81)	-	-	(6,502.49)	-	
30-48130-530	INT SPEC ASSESS & SPEC CHARGES	(4,642.84)	(5,549.96)	(5,343.16)	(2,000.00)	(387.17)	(600.00)	(600.00)
30-48900-000	MISC REVENUES	-	-	-	-	-	-	
30-49100-580	PROCEEDS FROM LONG-TERM DEBT	-	-	(557,939.53)	-	-	-	
30-49241-580	TRANSFER FROM TIFS	(353,910.03)	(344,251.00)	(344,375.00)	(344,375.03)	(339,356.00)	(339,356.00)	(308,747.52)
30-49999-990	FUND BALANCE APPLIED	-	-	-	-	-	-	
30-57950-210	PROFESSIONAL SERVICES	-	-	-	-	-	-	
30-58940-210	PROFESSIONAL SERVICES	2,700.00	2,700.00	1,900.00	1,000.00	1,000.00	1,000.00	1,000.00
30-58940-610	PRINCIPAL PAYMENT	832,638.14	814,092.84	1,133,871.93	1,003,871.93	1,306,282.45	1,306,282.45	1,043,747.52
30-58940-620	INTEREST PAYMENTS	178,351.25	158,992.10	162,384.12	162,381.12	95,456.75	157,071.75	705,075.26
30-58940-630	DEBT ISSUANCE COST	400.00	442.70	16,300.00	-	-	-	
30-58940-650	TRANSFER TO CAPITAL PROJ FUND	14,485.00	-	-	-	-	-	
		19,185	30,190	(435,818)	-	(67,904)	-	0

Capital Improvement Projects (borrowing/reserves)

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
40-41110-570	PROPERTY TAX LEVY	(159,105)	(228,821)	-	-	(95,993)	-	
40-42422-002	TRANSFER FROM OTHER	-	-	-	-	-	-	
40-43420-000	EXPENDITURE RESTRAINT GRANT	(53,741)	(47,679)	-	-	-	-	
40-43484-570	Historic Preservation Grants	-	-	-	-	-	-	
40-43530-570	GRANTS/INCENTIVES/AID	(18,295)	(7,160)	-	-	-	-	
40-46130-570	SIDEWALK SPEC ASSESS REVENUE	(102)	-	-	-	-	-	
40-48110-510	INT ON TEMP INVESTMENTS	(1,605)	(463)	(2,330)	-	-	-	
40-48110-570	INTEREST INCOME	(490)	(58)	(1,602)	-	(2,853)	-	
40-48300-570	SALE OF CITY PROPERTY	(9,350)	(5,000)	-	-	-	(8,321)	
40-48500-650	Wahlen Foundation Grant	-	-	-	-	-	-	
40-48501-650	Donations	(100)	(113)	(100)	-	(100)	-	
40-49100-570	PROCEEDS FROM NOTES ISSUANCE	-	(2,265,000)	(1,131,000)	(11,513,295)	(1,662,374)	(1,026,751)	(1,059,701)
40-49150-570	PROCEEDS OF CAPITAL LEASE	-	-	-	-	-	-	
40-49200-570	TRANSFER FROM OTHER FUNDS	(34,424)	-	(5,639)	(80,500)	-	(1,500)	
40-49210-100	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-	
40-49300-570	TRANSFERS FROM UNDESIGNATED FB	-	-	-	-	-	-	
40-49950-700	Transfer from W&L	-	-	-	-	-	-	
40-49999-990	FUND BALANCE APPLIED	-	-	-	(347,515)	-	(93,000)	
40-52200-821	Police Building Improvements	9,141	11,875	-	-	21,704	25,000	
40-52200-830	Police Vehicle Purchase	10	55,371	-	-	-	-	54,000
40-52200-840	Police Equipment Purchase	21,271	81,975	20,097	-	1,138	-	15,000
40-52220-821	EMS Building Improvements	-	-	16,443	20,000	-	-	
40-52220-830	EMS Vehicle Purchase	-	-	-	-	-	-	
40-52220-840	EMS Equipment Purchase	29,471	-	1,176	43,000	-	-	
40-53300-003	CONTRA DPW BUILDINGS & GROUNDS	(243)	-	-	-	-	-	
40-53300-802	PW Landscaping/Sidewalk Prog	33,537	24,179	-	-	34,997	37,500	75,000
40-53300-803	PW TREE REMOVAL	(689)	-	-	-	-	-	
40-53300-821	PW BUILDINGS AND GROUNDS	14,939	85,609	303,893	274,515	17,620	-	
40-53300-840	PW Equipment Purchase	211,095	219,979	25,365	24,000	122,539	224,321	190,000
40-53300-860	PW Road Construction	47,869	789,807	544,643	680,795	79,259	195,000	450,701
40-54640-803	Cemetery Improvements	184	-	-	35,000	-	35,000	
40-54640-840	Cemetery Equipment Purchase	-	-	-	-	12,000	-	
40-55700-821	Library Building Improvements	4,412	-	-	-	-	-	
40-55700-840	Library Equipment Purchase	-	-	-	-	-	-	
40-55720-803	Park Improvements	-	88,425	869,629	3,800,000	1,521,106	193,638	
40-55720-821	PARK BLDG IMPROVEMENTS	7,261	18,460	-	-	-	-	
40-55720-840	PARK EQUIP PURCHASE	-	-	-	-	-	-	275,000
40-55720-890	Park Planning & Mapping	-	-	-	-	-	-	
40-55730-803	POOL Improvements	53,637	88,534	1,634,435	6,991,000	2,827,435	359,613	
40-57960-820	Building Purchase	-	-	-	-	-	-	
40-57960-821	City Hall Building Improvement	-	-	-	-	-	-	
40-57960-822	ENERGY EFFICIENCY PROJECTS	-	-	-	-	-	-	
40-57960-823	Sale of City Property	-	-	81	-	-	-	

Capital Improvement Projects (borrowing/reserves)

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
40-57960-824	PROPERTY ACQUISITION/SERVICES	9,389	-	-	-	-	-	-
40-57960-830	CITY HALL BUILDING	5,636	1,294	7,566	48,000	23,350	40,000	-
40-57960-833	CITY TECH AND COMMUNICATION	12,133	-	-	-	-	-	-
40-57960-840	GENERAL EQUIP AND VEHICLE	-	-	-	-	-	-	-
40-57960-860	LIBRARY CAPITAL	-	-	-	-	1,586	1,500	-
40-57960-890	COMPREHENSIVE PLAN	-	-	8,426	25,000	515	18,000	-
40-57960-891	MAPPING	8,319	-	-	-	-	-	-
40-57960-892	OTHER STUDIES, SERVICES, PLANS	-	33,212	-	-	-	-	-
40-58940-630	DEBT ISSUANCE COST	-	40,505	29,513	-	-	-	-
		190,161	(1,015,069)	2,320,517	-	2,901,928	-	-

Capital Improvement Projects (levy)

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	7/31/2023	12/31/2023	12/31/2024
43-41110-570	PROPERTY TAX LEVY	-	-	(109,850)	(109,850)	-	(95,993)	(16,500)
43-43420-000	EXPENDITURE RESTRAINT GRANT	-	-	(39,251)	-	-	(59,107)	-
43-42422-002	TRANSFER FROM OTHER	-	-	-	(125,000)	-	(38,000)	-
43-52200-821	POLICE BUILDING IMPROVEMENTS	-	-	9,448	14,000	-	-	-
43-52200-830	POLICE VEHICLE PURCHASE	-	-	42,391	60,000	241	69,000	-
43-52200-840	LEVY POLICE EQUIPMENT	-	-	45,616	40,500	1,814	17,300	-
43-53300-802	LEVY SIDEWALK REPAIR/REPLACEME	-	-	-	75,000	-	-	-
43-53300-840	LEVY DPW EQUIPMENT	-	-	-	7,350	-	54,800	-
43-54640-840	LEVY CEMETERY EQUIP PURCHASE	-	-	-	-	15,595	19,000	-
43-55720-840	LEVY PARK EQUIP PURCHASE	-	-	12,755	15,000	4,290	15,000	16,500
43-57960-833	LEVY CITY TECH & COMMUNICATION	-	-	5,000	23,000	-	18,000	-
		-	-	(33,891)	-	21,939	(0)	-

Government and Administration

Government and Administration

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
10-51010-110	COUNCIL SALARY	10,235	16,419	18,291	16,708	12,521	19,656	19,656
10-51010-150	COUNCIL FICA	783	1,256	1,399	1,278	1,020	1,504	1,504
10-51010-300	COUNCIL EXPENSES & SUPPLIES	2,456	3,279	3,456	2,500	2,856	2,500	6,000
10-51020-110	MAYOR SALARY & BENEFITS	4,239	4,099	4,158	4,158	2,772	4,158	4,158
10-51020-150	MAYOR FICA	324	314	318	318	212	318	318
10-51020-300	MAYOR EXPENSES	78	145	181	500	853	1,000	1,500
10-51040-210	LEGAL SERVICES	12,385	14,002	13,033	12,500	10,246	13,750	14,500
10-51090-210	ACCOUNTING/AUDITING	13,125	15,885	27,400	14,000	35,548	38,000	35,000
10-51100-210	ASSESSOR SERVICES	23,319	21,626	33,030	21,300	16,439	21,400	22,500
10-51100-310	ASSESSOR SUPPLIES	(199)	118	265	150	69	150	150
10-51110-110	FINANCE SALARY	96,269	83,700	81,453	86,616	70,626	107,924	132,062
10-51110-132	FINANCE DENTAL INSURANCE	1,560	1,858	1,367	2,475	1,141	3,025	2,411
10-51110-133	FINANCE HEALTH INSURANCE	23,304	20,898	25,305	23,255	16,272	29,080	40,370
10-51110-134	FINANCE INCOME CONTINUATION	0	0	0	366	0	442	545
10-51110-136	FINANCE LIFE INSURANCE	190	103	77	132	88	171	207
10-51110-138	FINANCE RETIREMENT	6,035	5,183	4,655	5,533	4,647	7,234	9,002
10-51110-150	FINANCE FICA	6,872	5,988	5,540	6,626	5,120	8,256	10,103
10-51110-180	RECOGNITION PROGRAM	183	553	0	550	505	550	550
10-51110-210	FINANCE PROFESSIONAL SERVICES	2,119	991	5,343	2,500	1,237	2,500	2,500
10-51110-250	FINANCE OFFICE EQUIP CONTRACTS	1,038	1,186	1,703	1,000	1,301	1,200	1,200
10-51110-251	FINANCE - IT MAINT & REPAIR	5,456	3,237	5,223	4,900	3,579	4,900	5,200
10-51110-252	FINANCE- IT EQUIP	0	220	2,616	2,500	10,194	2,500	3,000
10-51110-280	FINANCE CO TAX COLLECTION	1,904	1,890	1,890	1,900	1,920	1,900	2,000
10-51110-290	FINANCE PUBLISHING CONTRACT	8,100	8,100	8,100	8,100	6,075	8,100	9,000
10-51110-300	FINANCE ADMIN EXPENSE	885	2,034	860	900	22	900	900
10-51110-310	FINANCE OFFICE SUPPLIES & EXP	13,363	15,096	12,507	9,500	15,173	9,500	15,000
10-51110-330	FINANCE PROFESSIONAL DEV	3,815	1,979	5,732	10,000	7,672	9,000	10,000
10-51110-361	FINANCE COMMUNICATIONS	4,135	6,688	7,840	4,500	5,276	5,500	6,500
10-51110-370	FINANCE ELECTION EXPENSES	10,261	3,149	5,181	10,000	3,640	5,500	12,500
10-51110-512	FINANCE WORK COMP INS	284	225	342	214	103	290	331
10-51120-355	MUNICIPAL BUILDINGS	28,351	23,699	28,591	30,000	18,692	30,000	30,000
10-51140-150	CITIZEN COMMITTEE- FICA	239	317	301	360	236	360	360
10-51140-160	CITIZEN COMMITTEE STIPENDS	3,140	4,140	3,940	4,500	3,080	4,500	4,000
10-51140-210	COMMUNITY WEB PAGE	1,125	975	0	1,200	375	1,200	1,200
10-51140-220	MANUFACTURING ASSESSMENT FEE	743	746	736	1,000	0	1,000	1,000
10-51140-251	SOFTWARE MAINT AGREEMENT	5,500	5,500	5,735	5,500	2,868	6,000	9,000
10-51140-285	DOG & CAT EXPENSE	4,379	3,964	4,864	4,500	4,451	4,500	4,750

Government and Administration

Government and Administration

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
10-51140-380	CONVERT FARMLAND PENALTY DIST	0	0	210	0	0	0	
10-51140-390	MISCELLANIOUS	0	150	186	0	66	0	
10-51140-392	GEN PUBLIC RELATIONS & ADVOCAC	744	0	0	750	0	750	750
10-51140-505	WEIGHTS AND MEASURES	1,600	1,600	1,600	1,600	1,200	1,600	1,600
10-51140-510	PROPERTY INSURANCE	2,507	2,487	2,995	2,880	2,246	2,900	3,100
10-51140-511	LIABILITY INSURANCE	1,749	1,738	2,340	1,700	766	1,700	2,500
10-51140-740	RESCINDED TAXES & TAX REFUNDS	0	0	0	0	0	0	
		302,593	285,534	328,764	308,969	271,108	365,418	426,927

Fund 10 Revenues

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
10-41110-000	GENERAL PROPERTY TAXES	(1,561,109)	(1,562,500)	(1,793,493)	(2,023,972)	(2,098,890)	(2,098,890)	(2,349,355)
10-41210-000	CONVERT FARMLAND TAX PENALTY	0	(3,416)	(860)	0	0	0	
10-41310-000	PYMT IN LIEU TAXES-MUN UTILITY	(440,637)	(437,241)	(403,483)	(460,000)	0	(450,000)	(425,000)
10-41320-000	PYMT IN LIEU TAXES-HOUSING AUT	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)
10-41800-000	INTEREST ON TAXES PP & RE	(1,058)	(345)	(24)	(100)	0	(50)	
10-43400-530	STATE AID GEN TRANSPORTATION	(249,568)	(271,215)	(273,660)	(260,000)	(233,608)	(311,437)	(311,437)
10-43410-000	SHARED REVENUE FROM STATE	(403,019)	(401,566)	(400,013)	(410,529)	0	(410,529)	(568,370)
10-43411-000	SHARED REVENUE-STATE ADJ.EMS	(7,520)	(8,953)	(10,515)	(7,500)	0	(7,500)	(7,500)
10-43420-000	OTHER STATE AID	(15,427)	(12,092)	(16,871)	(16,871)	0	(17,779)	(17,779)
10-43420-520	FIRE INS FROM STATE 2%	(18,145)	(19,812)	(21,126)	(17,000)	0	(21,000)	(21,000)
10-43430-000	STATE AID EXEMPT COMPUTERS	(4,503)	(4,503)	(4,503)	(4,503)	0	(4,503)	(4,503)
10-43520-520	POLICE-STATE AID	(1,600)	0	0	0	(12,350)		
10-43530-530	STATE AID - CONNECTING STREET	(31,499)	(31,636)	(31,688)	(30,000)	(23,796)	(31,729)	31,729
10-43545-530	RECYCLING REVENUE FROM STATE	(17,092)	(17,213)	(17,174)	(17,000)	(17,174)	(17,000)	(17,000)
10-44110-510	LIQUOR & MALT BEVERAGE LIC	(5,343)	(8,040)	(10,015)	(7,100)	(10,660)	(7,300)	(9,000)
10-44111-510	OPERATORS/PROV LICENSE	(1,570)	(3,660)	(2,890)	(2,400)	(3,215)	(2,200)	(25,000)
10-44112-510	CIGARETTE LICENSE	(700)	(700)	(700)	(700)	(1,000)	(600)	(700)
10-44114-510	TELEVISION FRANCHISE	(53,984)	(45,482)	(47,947)	(43,000)	(23,130)	(35,000)	(28,000)
10-44115-510	WEIGHTS AND MEASURES	(1,600)	(1,600)	(1,600)	(1,600)	(1,200)	(1,600)	(1,600)
10-44120-510	ANIMAL PERMIT/LICENSE	(3,489)	(3,339)	(3,326)	(3,300)	(3,018)	(3,200)	(3,000)
10-44121-510	BICYCLE LICENSE	(5)	(5)	0	0	0		
10-44122-510	MISC LICENSES (SUNDRY)	(2,413)	(3,865)	(5,538)	(2,400)	(12,048)	(3,200)	(4,000)
10-44123-510	VEHICLE REGISTRATION FEE PD	(636)	1,008	8,562	0	(18,626)		
10-44123-511	LOCAL VEHICLE REG FEE DOT	(98,394)	(102,064)	(104,743)	(98,000)	(36,201)	(196,000)	(196,000)
10-44300-520	BUILDING PERMITS	(57,835)	(65,636)	(113,611)	(60,000)	(47,921)	(47,000)	(47,000)
10-44300-530	ST OPEN/C&G/DRWY/TERACE PERMIT	(2,320)	(2,500)	(3,175)	(2,400)	(6,425)	(2,200)	(3,500)
10-44400-560	ZONING PERMITS & FEES	(5,115)	(3,759)	(6,338)	(5,800)	(4,937)	(4,000)	(4,300)
10-45110-520	COURT PENALTIES & COSTS	(46,684)	(62,081)	(44,250)	(60,636)	(77,645)	(58,000)	(65,000)
10-45130-520	PARKING VIOLATIONS	(13,868)	(12,018)	(11,970)	(10,000)	(14,405)	(11,000)	(11,000)
10-46110-510	RECORD SEARCH/COPY REVENUE	(3,429)	(2,915)	(9,470)	(3,400)	(6,273)	(3,400)	(3,600)
10-46111-510	LICENSE PUBLICATION FEES	(225)	(240)	(285)	(255)	(285)	(255)	(255)
10-46123-510	VEHICLE REGIST AGENT FEE	(4,736)	(9,853)	(3,331)	(7,000)	(2,601)	(5,000)	(4,000)
10-46210-520	PD VEH INSPEC & MISC REVENUE	(1,301)	(1,951)	(2,781)	(1,400)	(1,288)	(1,500)	(1,200)
10-46210-530	REIMBURSEMENTS	(4,191)	(9,097)	(2,020)	(4,000)	0	(1,000)	0
10-46330-520	PARKING FEES	(55)	(117)	0	(60)	(57)		0
10-46420-530	REF/RECYC SPEC CHARGE REVENUE	(370,193)	(375,695)	(390,733)	(390,000)	(402,220)	(405,717)	(417,654)
10-46720-550	PARK STORE REVENUE	0	0	(490)	(250)	0	(400)	0

Fund 10 Revenues

Account Numbers	Account Titles	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Actual	Actual	Budget	Current	Budget	DH Budget
		12/31/2020	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024
10-46721-550	PICNIC TABLE REVENUE	(40)	(20)	(35)	(75)	0	(50)	0
10-46722-550	PARK SHELTER RENTAL REVENUE	(780)	(3,466)	(2,915)	(3,500)	(2,205)	(3,000)	(2,200)
10-46723-550	TAXABLE CONCESSION REV	0	(5,272)	(8,879)	(5,000)	(6,917)	(5,000)	(8,000)
10-46750-550	AQUATIC CENTER REVENUE	0	(1,467)	(6,954)	(9,000)	(7,527)	(6,500)	(9,000)
10-46751-550	TAXABLE AQUATIC CENTER REVENUE	0	(18,883)	(24,714)	(35,000)	(30,511)	(26,000)	(34,000)
10-46753-550	BASEBALL REVENUE-YOUTH	0	(6,976)	(5,626)	(7,000)	(7,584)	(5,600)	(6,000)
10-46810-560	TREE REFORESTATION REVENUE	(1,080)	(1,140)	(1,920)	(1,600)	(1,040)	(1,600)	(1,600)
10-48030-512	INSUR DIVIDEND/AUDIT ADJ-COURT	(12)	(20)	0	0	(4)		
10-48110-510	INT ON TEMP INVESTMENTS	(18,317)	(2,778)	(25,989)	(2,500)	(185,048)	(40,000)	(40,000)
10-48130-530	INT ON SPEC ASSESS/SPEC CHRGS	0	0	(164)	0	(47)		
10-48140-512	INSUR DIVIDEND/AUDIT ADJ-GEN	(66)	(112)	0	0	(30)		
10-48200-510	RENT OF CITY PROPERTY	(32,925)	(32,925)	(32,925)	(32,925)	(16,875)	(44,171)	(44,171)
10-48200-512	INSUR DIVIDEND/AUDIT ADJ-POLIC	(4,057)	(5,733)	0	(5,200)	(1,691)	(5,000)	(1,600)
10-48201-512	INSUR DIVIDEND/AUDIT ADJ-PT PO	(277)	(360)	0	(300)	(157)	(3,000)	(150)
10-48300-512	INSUR DIVIDEND/AUDIT ADJ-DPW	(1,480)	(2,060)	0	(1,800)	(563)	(1,800)	(560)
10-48310-512	INSUR DIVIDEND/AUDIT ADJ-RECYC	(560)	(849)	0	(580)	(215)	(580)	(215)
10-48320-512	INSUR DIVIDEND/AUDIT ADJ-PARK	(407)	(600)	0	(300)	(166)	(300)	(165)
10-48330-512	INSUR DIVIDEND/AUDIT ADJ-CDEV	(23)	(29)	0	0	(11)		
10-48500-000	DONATIONS	(350)	0	0	0	0		
10-48720-512	INSUR DIVIDEND/AUDIT ADJ-PARK	(540)	(815)	0	(670)	(229)	(670)	(200)
10-48725-512	INSUR DIVIDEND/AUDIT ADJ-PK ST	(46)	(65)	0	0	(18)		
10-48730-512	INSUR DIVIDEND/AUDIT ADJ-POOL	(414)	(591)	0	(200)	(165)	(200)	(160)
10-48750-512	INSUR DIVIDEND/AUDIT ADJ-YOUTH	(9)	(11)	0	0	(4)		
10-48900-530	PUBLIC WORKS REVENUE	(4,997)	(858)	(8,332)	(400)	(12,795)	(2,000)	(3,000)
10-48900-550	MISC REVENUE (GF)	219	(10,101)	(2,777)	(500)	(5,886)	(500)	(500)
10-48901-550	YOUTH CENTER REVENUE	(3,063)	(1,444)	(4,815)	(3,000)	(4,225)	(3,000)	(4,500)
10-49950-410	TID TRANSFERS	(13,250)	(18,250)	(18,250)	(19,450)	0	(18,250)	(27,550)
10-49999-990	FUND BALANCE APPLIED	0	0	0	(125,000)	0	(20,000)	0
		(3,515,033)	(3,602,231)	(3,877,656)	(4,208,475)	(3,346,185)	(4,349,509)	(4,701,894.72)

	2024	2023
Government	\$ 445,910.45	\$ 365,417.65
Municipal Court	\$ 84,290.53	\$ 80,375.09
Police	\$ 1,622,530.99	\$ 1,463,406.41
Fire District / Building Inspection	\$ 409,327.39	\$ 574,194.88
Public Works	\$ 1,200,805.90	\$ 1,119,353.55
Health & Human Services	\$ 85,748.11	\$ 84,486.89
Parks and Recreation	\$ 295,642.69	\$ 274,978.98
Economic Development	\$ 178,210.09	\$ 162,017.01
Transfer to Capital	\$ -	\$ -
EMS Levy	\$ 151,974.79	\$ 151,892.00
Library Levy	\$ 334,466.00	\$ 347,656.00
Cemetery Levy	\$ 97,572.36	\$ 89,191.00
TID 5 Debt Levy Backfill		
TID 6 Debt Levy Backfill		
TID 7 Debt Levy Backfill		
TID 8 Debt Levy Backfill		
Debt Service	\$ 1,440,475.00	\$ 1,124,398.20
CIP	\$ 16,500.00	\$ 95,993.00
Levy Eligible Expenses	\$ 6,363,454.30	\$ 5,933,360.66

	General Levy	Debt Levy
Assessed Value	\$ 584,827,600	\$ 584,827,600
Levy	\$ (4.3952091)	\$ (2.46308)
Levy Revenue	(2,570,440)	\$ (1,440,475)
Other Revenues	\$ (2,352,540)	\$ -
	\$ (4,922,979)	\$ (1,440,475)
Expense	\$ 4,922,979	\$ 1,440,475
	\$ -	\$ -
Less City TID Contribution	\$ 189,393	
Final Balance	\$ 189,393	

	Rate per \$1,000	Exp Cuts/Rev Gaps
Current Mill Rate Need	\$ (6.858285)	\$ -
Previous Years Mill Rate	\$ 6.332854	