Wayzata City Council Workshop Meeting Agenda
Wayzata City Hall Community Room, 600 Rice Street
TUESDAY, AUGUST 20, 2024

WORKSHOP TOPICS FOR DISCUSSION:

1. Discussion of 2025 Preliminary Enterprise Budgets and Fee Schedule (5:00-6:10 p.m.)
2. Discussion of 2025 Preliminary General Fund Budget and Property Tax Levy (6:10-6:30 p.m.)

City Council Workshop
City Council Agenda Report

MEETING DATE: August 20, 2024	**WORKSHOP AGENDA ITEM:** 1
TITLE: Discussion of 2025 Preliminary Enterprise Budgets and Fee Schedule (5:00-6:10 p.m.)	
PREPARED BY: Aurora Yager, Deputy City Manager	
REVIEWED BY: Jeffrey Dahl, City Manager	

DISCUSSION OBJECTIVE:
To review and provide feedback regarding the 2025 preliminary enterprise and special revenue fund budgets and corresponding fee schedules.

2024-2026 STRATEGIC PLAN PRIORITIES RELEVANCE:
Diversify Revenue
Many of the enterprise funds that the City operates contribute dollars back to to the City's General Fund budget or capital budgets which keep property taxes lower.

BACKGROUND:
In addition to the City's main operating budget, the General Fund, the City also prepares budgets for several Enterprise Funds that include utilities (Water, Sewer, Stormwater, and Solid Waste), Liquor (Bar and Grill and Wine and Spirits), Motor Vehicle Licensing, and the Marina. It also has budgets for two Special Revenue Funds that include Cable TV and the Cemetery. A breakdown of each of these budgets by fund along with a summary of changes is included below.

While the General Fund derives its revenue largely from property taxes, enterprise and special revenue funds are supported by user fees. These fees are analyzed on an annual basis to ensure the proper revenues are generated to maintain operating reserves, meet ongoing cash flow needs, and to replace existing infrastructure as it depreciates. The City reviews enterprise and special revenue budgets in the same time frame as the General Fund budget because all these budgets combined are what fund our city services, pay for city staff, and make transfers to capital project funds.

A fee schedule draft for 2025 for fees related to these operations is attached for review. Generally speaking, the following changes are proposed:

- Water, Sewer - 3% increase
- Stormwater - 10% increase
- Solid Waste - 0% increase
- Marina - 10% increase
- Cemetery - 10% increase

ATTACHMENTS:
1. Preliminary Enterprise and Special Revenue Budget Memo
2. Enterprise and Special Revenue Line Item Budgets
3. 2025 Fee Schedule - Enterprises

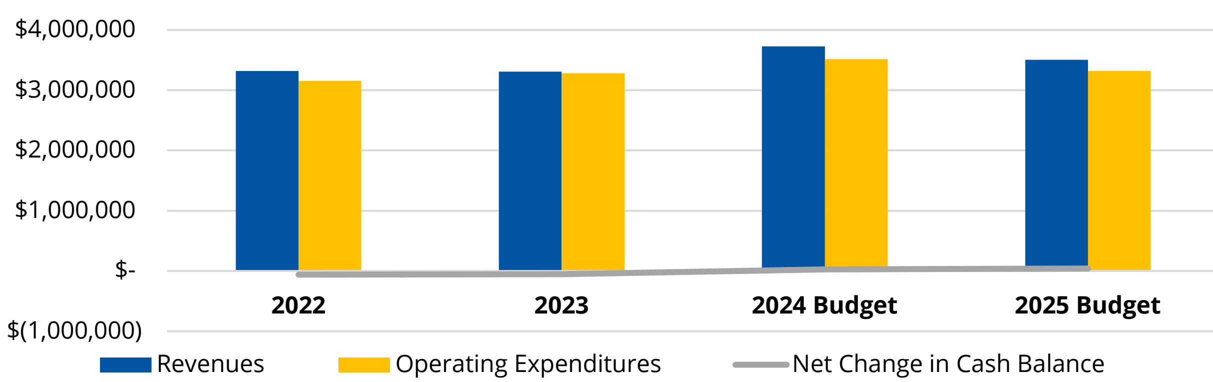
Municipal Liquor Fund – Wine and Spirits Budget Summary

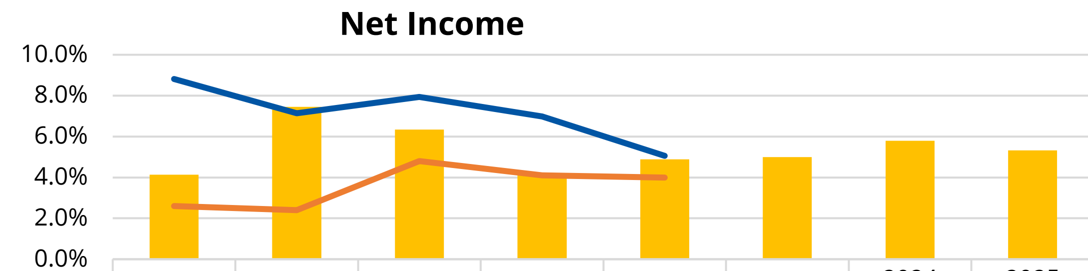
Year-to-date (YTD) revenue is trending 1% above 2023 actual but is trending behind the 2024 budget. However, due to significant improvements in gross profit over the last few years, net income is performing better than prior years. The 2025 budget achieves about a 1.6% increase in gross profit to 31% (above industry average of about 27% municipal liquor and 23% for liquor stores in US).

The 2025 budget reflects a 6% decrease in revenues compared to the 2024 budget to realign the budget to what is realistic. The 2024 budget set revenues at 6% above the 2023 budget, which far exceeds both industry expectations and actual performance. The May 2024 IBIS World industry report of Liquor Stores in the US projects that industry-wide, revenue is forecasted to only rise 2% over the next five years.

	Actual			Budget		
Liquor - Wine and Spirits	**2022**	**2023**	**YTD 7/31/2024**	**2024 Budget**	**2025 Budget**	**% Change**
Revenue	$3,319,794	$3,308,096	$1,839,429	$3,731,000	$3,506,000	-6.03%
Cost of Goods Sold	$(2,422,630)	$(2,336,657)	$(1,284,725)	$(2,641,000)	$(2,424,700)	-8.19%
Operating Expenses	$(735,190)	$(945,989)*	$(455,773)	$(873,787)	$(894,521)	2.37%
Net Operating Change	**$161,974**	**$25,450***	**$98,931**	**$216,213**	**$186,779**	**-13.61%**
Capital Expenses	$54,891	$4,586	$18,551	$104,850	$60,500	-42.30%
Profit Transfer to General Fund	$75,000	$75,000	$49,583	$85,000	$85,000	0.00%
Excess Reserve Transfers Out	$92,527					
Net Change in Cash Balance	**$(60,444)**	**$(54,136)**	**$30,797**	**$26,363**	**$41,279**	**56.58%**
Cost of Goods Sold	73%	71%	70%	71%	69%	-1.63%
Gross Profit	27%	29%	30%	29%	31%	1.63%
Operating Expenses	22%	29%	25%	23%	26%	2.09%
Net Income Before Transfers	5%	1%	5%	6%	5%	-0.47%

**The increase in operating expenses in 2023 reflects a $140,000 audit entry to record pension liabilities that should have been attributed nearly entirely to the Bar and Grill. Excluding this entry, Net Operating revenue would have been about $165,500 with net income reaching 5%..*





	2018	2019	2020	2021	2022	2023	2024 Budget	2025 Budget
Wayzata Wine and Spirits	4.1%	7.4%	6.3%	4.1%	4.9%	5.0%	5.8%	5.3%
Metro Municipal Liquor Avg	8.8%	7.1%	7.9%	7.0%	5.1%			
IBIS World Report Avg	2.6%	2.4%	4.8%	4.1%	4.0%			

Summary of Significant Changes ($5,000 or More)

Revenue Line Item	Increase (Decrease)	Reason
Interest	$9,000	Based on current rates
Liquor, Wine, Beer, Misc. and THC sales	($234,000)	Based on current sales

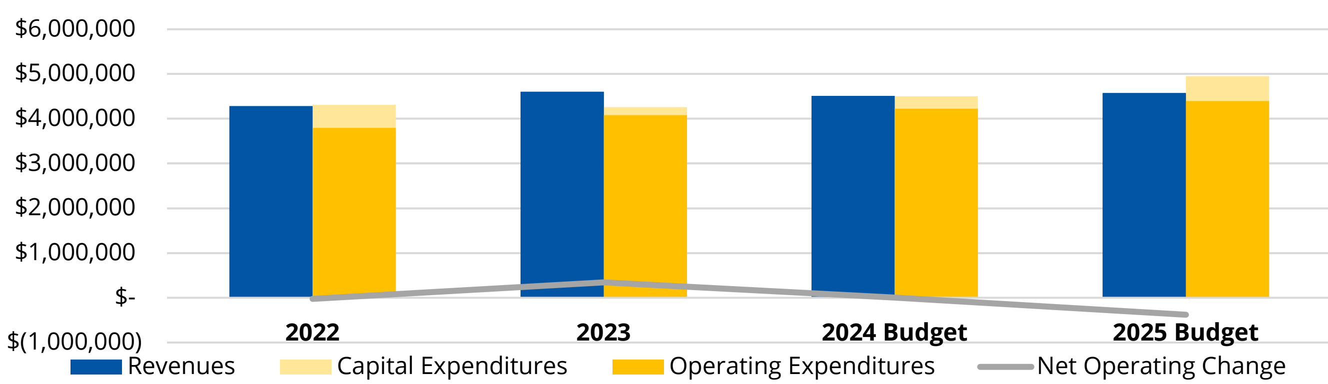
Expense Line Item	Increase (Decrease)	Reason
Off-Sale		
Full-Time Employees	$16,275	3% COLA & step increases
Allocated GF Wages	$7,665	3% COLA & step increases
Employer Paid Insurance	$5,267	Based on contract rate increase
Costs of Goods Sold (Liquor, Wine, Beer, etc.)	($214,000)	To match projected sales
Data Processing	$7,914	NEW – split allocation of updated Loffler contract
Advertising	($6,000)	Based on current trend
Capital		
Buildings & Structures	($76,150)	Per CIP
Furniture and Fixtures	$31,800	Per CIP for POS Cabinet

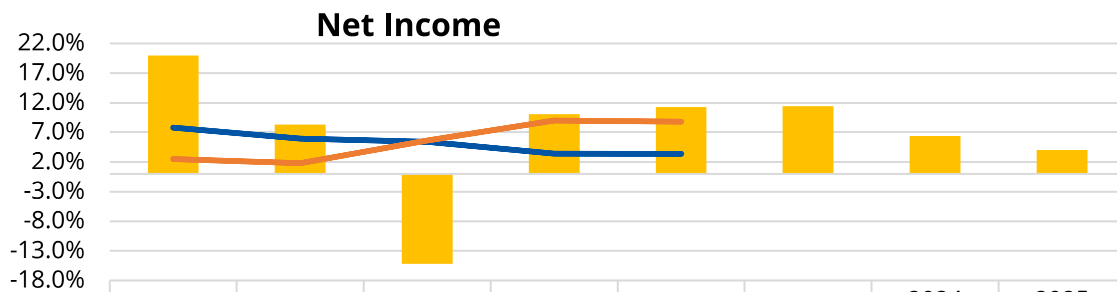
Municipal Liquor Fund – Bar and Grill Budget Summary

2024 YTD revenue is trending about 1.2% below 2023 which is attributed to increased competition with Red Cow. The 2025 budget reflects a 1.49% increase in revenues to keep the budget in line with 2024 YTD performance and industry wide expectations. The May 2024 IBIS World industry report of single location restaurants in the US projects that industry-wide, revenue is forecasted to only rise 1.4% over the next five years. The preliminary budget does not yet include the potential closures due to the refresh project as the time of year and impact are not yet known. This will be incorporated into the final budget.

The 2025 budget maintains gross profit at 75% (industry standards are around 70%, on-sale Muni's trend much lower at about 40%). Due to increases in operating expenses and Costs of Goods Sold, net operating revenue is expected to decrease slightly. The negative net change in cash balance is due to about $425,000 in capital project with the largest expense being for the interior refresh.

	Actual			Budget		
Liquor – Bar and Grill	**2022**	**2023**	**YTD 7/31/2024**	**2024 Budget**	**2025 Budget**	**% Change**
Revenue	$4,282,534	$4,606,028	$2,686,956	$4,509,113	$4,576,112	1.49%
Cost of Goods Sold	$(1,081,178)	$(1,072,471)	$(650,558)	$(1,105,991)	$(1,139,141)	3.00%
Operating Expenses	$(2,717,347)	$(3,009,452)	$(1,703,339)	$(3,115,846)	$(3,254,313)	4.44%
Net Operating Change	**$484,009**	**$524,105**	**$333,059**	**$287,276**	**$182,658**	**-36.42%**
Capital Expenses	$76,020	$59,946	$57,175	$160,650	$426,600	165.55%
Profit Transfer to General Fund	$100,000	$120,000	$70,000	$120,000	$135,000	12.50%
Excess Reserve Transfers Out	$335,203		$340,608			
Net Change in Cash Balance	**$(27,214)**	**$344,159**	**$(134,724)**	**$6,626**	**$(378,942)**	**-5819.02%**
Cost of Goods Sold	25%	23%	24%	25%	25%	0.37%
Gross Profit	75%	77%	76%	75%	75%	-0.37%
Operating Expenses	63%	65%	63%	69%	71%	2.01%
Net Income Before Transfers	11%	11%	12%	6%	4%	-2.38%





	2018	2019	2020	2021	2022	2023	2024 Budget	2025 Budget
Wayzata Bar and Grill	20.0%	8.3%	-15.2%	10.0%	11.3%	11.4%	6.4%	4.0%
Metro Municipal Liquor Avg	7.8%	6.0%	5.4%	3.4%	3.4%			
IBIS World Report Avg	2.5%	1.8%	5.6%	9.0%	8.8%			

Summary of Significant Changes ($5,000 or More)

Items identified in the Strategic Plan are noted with the following graphic:

Revenue Line Item	Increase (Decrease)	Reason
Interest	$19,000	Based on current rates
Liquor, Wine, Beer, Beverage, Food, and THC Sales	$148,006	To match actual trends in 2024. Large increase in food sales.
Rent Income	$6,000	To match updated Lion's pull-tab space lease
CC Tips	$145,881	To actual

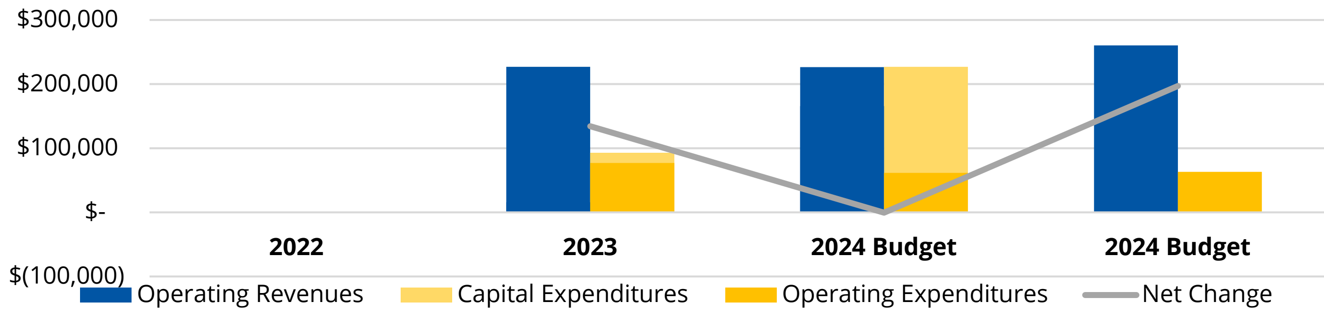
Expense Line Item	Increase (Decrease)	Reason
On-Sale		
Full-time Wages	$11,768	3% COLA & step increases
Part-time Wages	$151,489	To actual with estimated minimum wage increase
Allocated GF Wages	$11,785	3% COLA & step increases
PERA	$13,275	To actual with wage increases
FICA	$13,570	To actual with wage increases
Employer Paid Insurance	$8,676	Based on contract rate increase
Costs of Goods Sold (Liquor, Wine, Beer, etc.)	$12,018	To match projected sales
Data Processing	$6,337	NEW – split allocation of updated Loffler contract
Advertising	($10,000)	To actual
Work Comp Insurance	$10,000	To actual
Fuel, Oil & Natural Gas	($6,000)	To actual
Maint. Services & Improvements	$5,000	To actual
Operating Transfers to GF	$15,000	Increased transfer to General Fund per Strategic Plan

Expense Line Item	Increase (Decrease)	Reason
Kitchen		
Full-Time Wages	$5,895	3% COLA & step increases
Over-time Wages	($10,000)	To actual
Part-time Wages	$84,714	To actual with wage increases
PERA	$6,043	To actual with wage increases
FICA	$6,165	To actual with wage increases
Employer Paid Insurance	$7,264	Based on contract rate increase
Costs of Goods Sold (Food)	$47,141	To match projected sales
Capital		
Repairs/Maint.- Buildings	$33,800	Per CIP - Water heater, water softener, and HVAC
Repairs/Maint -Equipment	$12,000	Contingency for unplanned capital expenses
Miscellaneous	($30,750)	Per CIP
Buildings & Structures	$282,800	Per CIP – Interior refresh and signage
Equipment	($31,900)	Per CIP

Marina Fund Summary

The 2025 budget will be the third budget for the Marina Fund. Revenues reflect a 10% fee increase for boat slips to align with the market for other municipal marina fee increases around the lake and to support the Strategic Plan Priority to Diversify Revenue and maximize enterprises.

	Actual			Budget		
Marina Fund	**2022**	**2023**	**YTD 7/31/2024**	**2024**	**2025**	**% Change**
Total Revenues		$226,992	$233,746	$226,500	$260,280	14.91%
Total Expenditures		$77,174	$36,339	$61,497	$63,215	2.79%
Net Change		**$149,818**	**$197,407**	**$165,003**	**$197,065**	**19.43%**
Capital Expenses		$15,681	$169,396	$165,500		-100.00%
Net Change in Cash Balance		**$134,137**	**$28,011**	**$(497)**	**$197,065**	**-39751%**



Summary of Significant Changes ($5,000 or More)

Items identified in the Strategic Plan are noted with the following graphic:

Revenue Line Item	Increase (Decrease)	Description/Notes
Boat Slip Rentals	$23,780	10% fee increase (still about 6% below Excelsior)
Interest Earnings	$10,000	Based on current rates

Item	2024	2025 proposed	$ increase
Outer lagoon	$2,390	$2,630	$240
Inner lagoon	$2,085	$2,300	$215

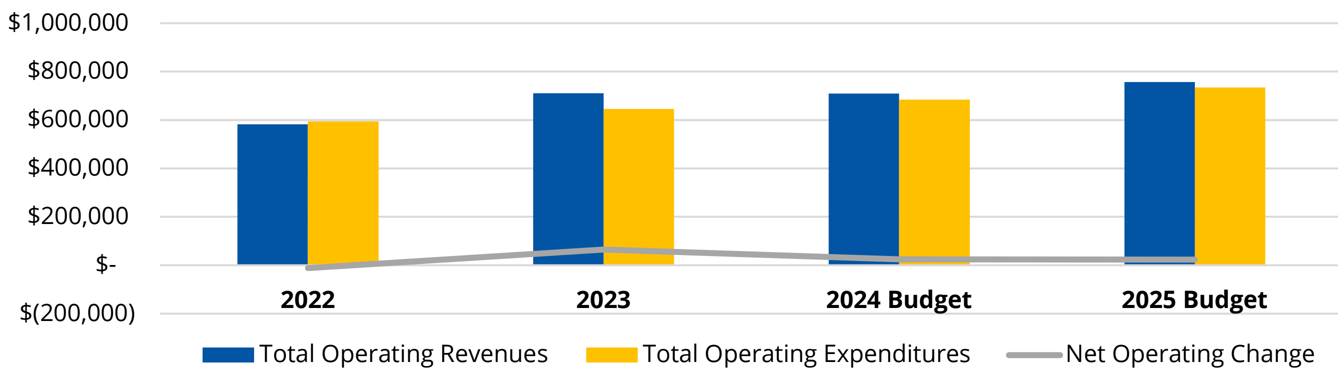
Expense Line Item	Increase (Decrease)	Reason
Capital		
Contractual Services	($165,500)	Per CIP

Discussion Question: Should the Marina Fund budget include an annual profit transfer to the Parks and Trail CIP Fund?

Motor Vehicle Fund Summary

The 2025 budget reflects a 6.77% increase in revenues due to the impact of a State Legislature approval of filing fee increases in 2024. A 7.17% increase in expenditures is proposed to reflect increased personnel costs, increased IT costs, replacement of chairs, and inflationary increases to operations. YTD revenues from kiosks in other cities have generated about $3,200 for Wayzata. For no extra effort and competition, the DMV expects to get about $6,400 per year in this new revenue source.

	Actual		YTD	Budget		%
Motor Vehicle Fund	**2022**	**2023**	**7/31/2024**	**2024**	**2025**	**Change**
Total Revenues	$583,092	$711,085	$439,825	$709,500	$757,500	6.77%
Total Expenditures	$594,761	$646,175	$398,312	$684,891	$734,014	7.17%
Net Change	**$(11,669)**	**$64,910**	**$41,513**	**$24,609**	**$23,486**	**-4.56%**



Summary of Significant Changes ($5,000 or More)

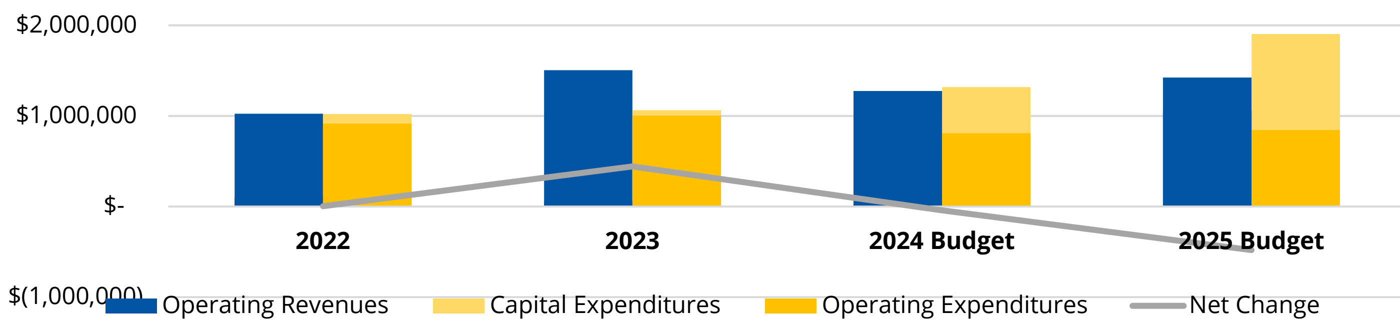
Revenue Line Item	Increase (Decrease)	Reason
Motor Vehicle Commissions	$48,000	To actual with prior year's filing fee increases

Expense Line Item	Increase (Decrease)	Reason
Full-Time Wages	$12,118	3% COLA & step increases
Part-Time Wages	$5,630	3% COLA & step increases
Employer Paid Insurance	$6,855	Based on contract rate increase
Office Supplies	$5,250	To actual
Data Processing	$7,914	NEW – split allocation of updated Loffler contract
Equipment	$5,400	NEW – replacement of all chairs

Water Fund Budget Summary

The 2025 budget reflects a 3% rate increase as recommended in the 2022 Utility Rate Study. The overall budget shows a modest increase mostly related to increased personnel costs and keeping up with inflation. The projected negative net change is due to almost $1 million in capital projects planned for 2025. Projected cash balance in the fund is still in line with the utility rate study and above the target.

	Actual		YTD	Budget		
Water Fund	**2022**	**2023**	**7/31/2024**	**2024**	**2025**	**% Change**
Total Operating Revenues	$1,023,870	$1,504,254	$610,062	$1,274,240	$1,423,800	11.74%
Total Operating Expenditures	$913,859	$1,002,919	$355,007	$807,542	$844,110	4.53%
Net Operating Change	**$110,011**	**$501,335**	**$255,055**	**$466,698**	**$579,690**	**24.21%**
Capital Expenses	$106,500	$58,745	$80,319	$508,738	$1,060,240	108.41%
Net Change to Fund Balance	**$3,511**	**$442,590**	**$174,736**	**$(42,040)**	**$(480,550)**	**1043.08%**



Summary of Significant Changes ($5,000 or More)

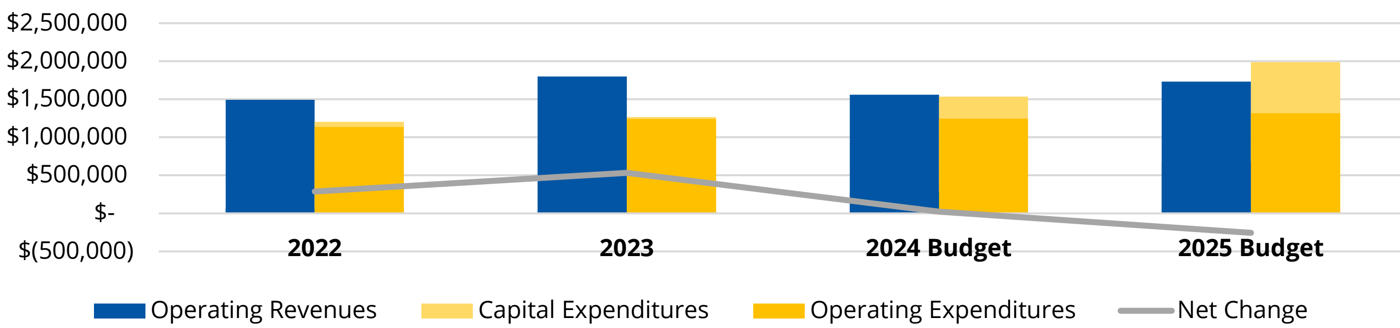
Revenue Line Item	Increase (Decrease)	Reason
Interest Earnings	$20,160	Based on current rates
Water sales	$64,600	To actual and fee schedule increase
Sprinkling	$42,700	To actual and fee schedule increase
Service to Other Cities	$16,100	To actual and fee schedule increase
Meter Sales	$5,000	To actual

Expense Line Item	Increase (Decrease)	Reason
General Department		
Full-Time Wages	$11,726	3% COLA and step increases per union contract
Employer Paid Insurance	$6,333	Based on contract rate increase
Plan Review	$9,000	To actual
Capital		
Consultants	($32,500)	Per CIP
Project Coordinator	$20,000	To actual based on CIP projects
Contractual Services	$485,700	Per CIP - Watermain Central to Hampton, Well #3 pump replacement, renovate WP#3 High Service Pump
Equipment	$75,000	Per CIP – WTP3 PLC Equipment

Sewer Fund Summary

The 2025 budget reflects a 3% rate increase as recommended in the 2022 Utility Rate Study. The overall budget shows a modest increase, mostly related to increased personnel costs and keeping up with inflation. The projected negative net change is due to almost $670,000 in capital projects planned for 2025. Projected cash balance in the fund is still in line with the utility rate study and above the target.

	Actual		YTD	Budget		
Sewer Fund	**2022**	**2023**	**7/31/2024**	**2024**	**2025**	**% Change**
Total Operating Revenues	$1,490,818	$1,798,444	$865,954	$1,557,890	$1,733,000	11.24%
Total Operating Expenditures	$1,135,982	$1,239,748	$618,560	$1,244,293	$1,314,795	5.67%
Net Operating Change	**$354,836**	**$558,696**	**$247,394**	**$313,597**	**$418,205**	**33.36%**
Capital Expenses	$66,436	$26,144	$14,106	$289,200	$673,700	132.95%
Net Change to Fund Balance	**$288,400**	**$532,552**	**$233,288**	**$24,397**	**$(255,495)**	**-1147.24%**



Summary of Significant Changes ($5,000 or More)

Revenue Line Item	Increase (Decrease)	Reason
Special Assessments	$7,700	To actual
Interest Earnings	$15,160	Based on current interest rates
W/S/Storm Sales	$128,000	To actual with fee schedule increase
Service to Other Cities	$18,000	To actual with fee schedule increase
City Sewer Access Charge	$5,000	To actual

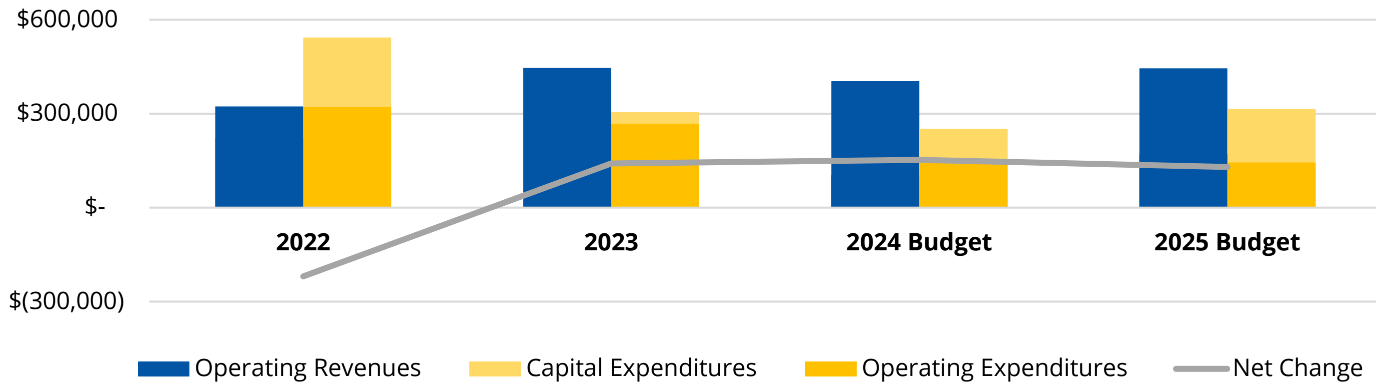
Expense Line Item	Increase (Decrease)	Reason
General Department		
Full-Time Wages	$11,586	3% COLA and step increases per union contract
Employer Paid Insurance	$6,581	Based on contract rate increase
Other Utilities	$29,325	Increase in Met Council fees
Maint Services & Improvements	$13,000	To actual

Expense Line Item	Increase (Decrease)	Reason
Capital		
Project Coordinator	$20,000	To actual
Contractual Services	$485,900	Per CIP - sewer lining & water meter replacement project
Maint/Replac – System	($191,400)	Per CIP
Equipment	$75,000	Per CIP – replacement radios for all lift stations
Debt Service Principal	($5,000)	Per debt payment schedule

Stormwater Fund Summary

The 2025 budget reflects a 10% rate increase as recommended in the 2022 Utility Rate Study. To align with actual and account for the fee increase, revenues are projected to increase 30% while minor reductions in the expenditures result in a net operating increase of about 49%. There are about $150,000 in capital projects planned for 2025.

	Actual		YTD	Budget		
Stormwater Fund	**2022**	**2023**	**7/31/2024**	**2024**	**2025**	**% Change**
Total Operating Revenues	$323,472	$446,350	$277,234	$403,500	$525,000	30.11%
Total Operating Expenditures	$321,216	$268,164	$40,314	$147,829	$144,100	-2.52%
Net Operating Change	**$2,256**	**$178,186**	**$236,920**	**$255,671**	**$380,900**	**48.98%**
Capital Expenses	$221,746	$37,001	$4,940	$103,200	$151,500	46.80%
Net Change to Fund Balance	**$(219,490)**	**$141,185**	**$231,980**	**$152,471**	**$229,400**	**50.45%**



Summary of Significant Changes ($5,000 or More)

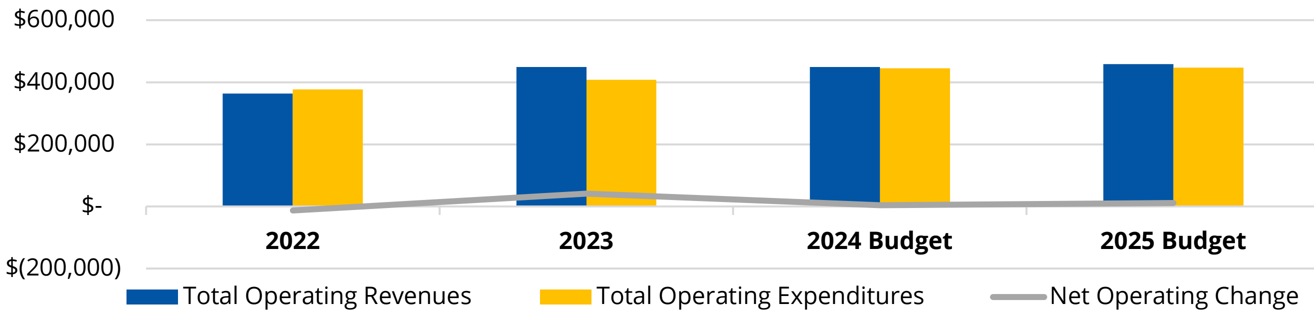
Revenue Line Item	Increase (Decrease)	Reason
Interest Earnings	$21,500	Based on current rates
W/S/Storm Sales	$100,000	To actual and fee schedule increase

Expense Line Item	Increase (Decrease)	Reason
Capital		
Capital – Contractual Services	$48,000	Per CIP – Klapprich Park storm sewer replacement and Wetland Bank Site Phase 2

Solid Waste Fund Summary

The 2025 budget reflects a 0% fee increase but an overall revenue increase to reflect actual revenues received YTD in 2024. Expenditures reflect a 4% increase in costs per the Solid Waste contract.

	Actual		YTD	Budget		
Solid Waste Fund	**2022**	**2023**	**7/31/2024**	**2024**	**2025**	**% Change**
Total Revenues	$363,577	$449,161	$261,079	$449,025	$458,025	2.00%
Total Expenditures	$376,562	$407,890	$206,799	$445,318	$446,680	0.31%
Net Change	**$(12,985)**	**$41,271**	**$54,280**	**$3,707**	**$11,345**	**206.04%**



Summary of Significant Changes ($5,000 or More)

Revenue Line Item	Increase (Decrease)	Reason
Interest Earnings	$8,000	Based on current rates

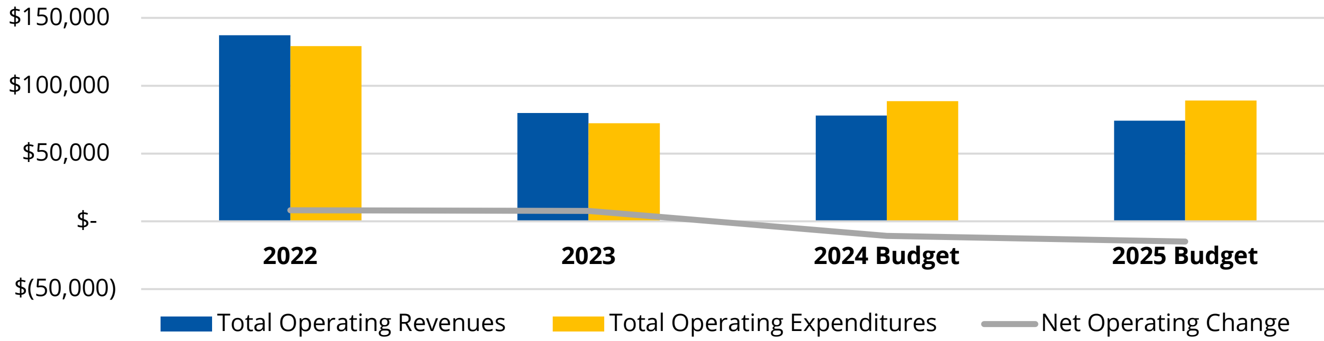
Special Revenue Funds

2025 Preliminary Budget

Cable TV Fund Summary

The 2025 budget reflects a decrease in revenues of about 5% based on current trends. The projected budget deficit can be absorbed with the available fund balance which was $50,927 on December 31, 2023. Additional reallocation of the Communications Coordinator's salary back to the General Fund and/or increases to franchise fees will need to be considered in future budgets.

	Actual		YTD	Budget		
Cable TV Fund	**2022**	**2023**	**7/31/2024**	**2024**	**2025**	**% Change**
Total Revenues	$137,220	$79,891	$34,544	$78,000	$74,200	-4.87%
Total Expenditures	$129,082	$72,265	$42,171	$88,691	$89,135	0.50%
Net Change	**$8,138**	**$7,626**	**$(7,627)**	**$(10,691)**	**$(14,935)**	**39.70%**



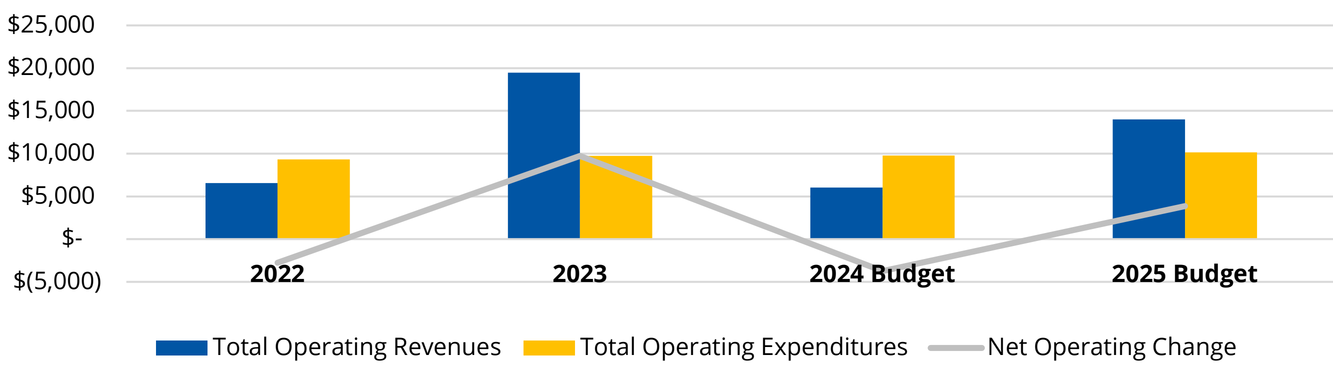
Summary of Significant Changes ($5,000 or More)

Revenue Line Item	Increase (Decrease)	Reason
Franchise Fees	($5,000)	To actual

Cemetery Fund Summary

The 2025 budget reflects about an $8,000 increase in revenues to reflect actual revenues and a 10% fee increase to ensure the fund balance remains positive. A modest increase in expenditures reflects increased personnel costs.

	Actual		YTD	Budget		
Cemetery Fund	**2022**	**2023**	**7/31/2024**	**2024**	**2025**	**% Change**
Total Revenues	$6,561	$19,455	$8,381	$6,019	$14,000	132.60%
Total Expenditures	$9,323	$9,724	$5,296	$9,757	$10,155	4.08%
Net Change	**$(2,762)**	**$9,731**	**$3,085**	**$(3,738)**	**$3,845**	**-202.86%**



Summary of Significant Changes ($5,000 or More)

Revenue Line Item	Increase (Decrease)	Reason
Cemetery Lot Sales	$6,981	To actual and fee increase

Line-Item Budgets by Fund

2025 Preliminary Budget

Liquor Store Preliminary Budget

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 STAFF REVIEW	2025 STAFF REVIEW Amt Change	2025 STAFF REVIEW % Change
LIQUOR								
Estimated Revenues								
Off-Sale								
640-47000-36210	Interest Earnings	0	22,830	9,431	6,000	15,000	9,000	150
640-47000-37301	Store Liquor Sales	905,000	891,414	464,064	950,000	846,000	(104,000)	(11)
640-47000-37302	Store Wine Sales	1,716,000	1,554,154	833,278	1,795,000	1,667,000	(128,000)	(7)
640-47000-37303	Store Beer Sales	765,000	671,231	354,370	760,000	669,000	(91,000)	(12)
640-47000-37304	Store Misc. Sales	134,000	150,492	79,738	140,000	129,000	(11,000)	(8)
640-47000-37306	THC PRODUCTS	0	17,975	94,729	80,000	180,000	100,000	125
640-47000-37399	Store Misc. Revenues	0	0	3,819	0	0	0	0
Total Department Off-Sale:		**3,520,000**	**3,308,096**	**1,839,429**	**3,731,000**	**3,506,000**	**(225,000)**	**(6.03)**
Estimated Revenues		**3,520,000**	**3,308,096**	**1,839,429**	**3,731,000**	**3,506,000**	**(225,000)**	**(6.03)**

Appropriations

Liquor Store Preliminary Budget

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 STAFF REVIEW	2025 STAFF REVIEW Amt Change	2025 STAFF REVIEW % Change
LIQUOR								
Appropriations								
Off-Sale								
640-47000-00101	Full-Time Employees Regular	206,156	235,702	124,896	235,445	251,720	16,275	7
640-47000-00102	Overtime	1,000	2,610	596	1,500	1,000	(500)	(33)
640-47000-00103	Part-Time Employees	95,000	86,317	51,522	102,000	98,720	(3,280)	(3)
640-47000-00108	Allocated GF Wages	83,881	60,429	37,581	72,235	79,900	7,665	11
640-47000-00121	PERA	28,953	28,351	15,988	30,805	32,320	1,515	5
640-47000-00122	FICA	29,532	28,176	15,996	31,421	32,975	1,554	5
640-47000-00129	Pension Expense	0	140,107	0	0	0	0	0
640-47000-00130	Employer Paid Ins	66,654	60,662	35,902	63,763	69,030	5,267	8
640-47000-00139	OPEB	0	4,381	0	0	0	0	0
640-47000-00140	Unemployment Comp (GENERAL)	0	0	247	0	0	0	0
640-47000-00200	Office Supplies (GENERAL)	1,000	1,203	550	1,500	1,500	0	0
640-47000-00210	Operating Supplies (GENERAL)	5,000	5,344	2,784	6,000	5,000	(1,000)	(17)
640-47000-00212	Motor Fuels	200	40	0	200	0	(200)	(100)
640-47000-00251	Liquor For Resale	690,000	654,856	335,364	710,000	636,000	(74,000)	(10)
640-47000-00252	Wine For Resale	1,100,000	1,042,679	556,772	1,175,000	1,085,200	(89,800)	(8)
640-47000-00253	Beer For Resale	540,000	506,412	288,846	590,000	519,000	(71,000)	(12)
640-47000-00254	Soft Drinks/Mix For Resale	50,000	67,350	34,711	50,000	41,000	(9,000)	(18)
640-47000-00256	MISC.MDSE.RESALE	45,000	42,180	21,099	45,000	34,000	(11,000)	(24)
640-47000-00257	THC PRODUCTS	0	(3,555)	37,221	50,000	90,000	40,000	80
640-47000-00259	Freight	20,000	26,735	10,712	21,000	19,500	(1,500)	(7)
640-47000-00301	Auditing and Acct g Services	7,365	8,979	7,292	8,920	10,262	1,342	15
640-47000-00306	Personnel Expense	500	964	0	1,000	500	(500)	(50)
640-47000-00311	Data Processing	0	0	1,903	2,960	10,874	7,914	267
640-47000-00321	Telephone	1,200	1,200	600	1,200	1,200	0	0
640-47000-00331	Mileage & Expense Account	200	603	0	200	200	0	0
640-47000-00340	Advertising	20,000	11,767	6,882	20,000	14,000	(6,000)	(30)
640-47000-00341	General Promotions	44,000	44,068	23,129	45,000	44,000	(1,000)	(2)
640-47000-00361	General Liability Ins	10,000	13,237	6,963	10,000	8,000	(2,000)	(20)
640-47000-00365	Workers Comp Ins	12,000	12,000	8,652	13,000	10,655	(2,345)	(18)
640-47000-00381	Electric Utilities	19,000	22,859	8,423	20,000	18,000	(2,000)	(10)
640-47000-00383	Fuel, oil and natural gas	5,500	3,970	2,374	6,000	5,000	(1,000)	(17)
640-47000-00384	Refuse/Garbage	1,800	1,800	966	2,000	2,000	0	0
640-47000-00401	Repairs/Maint Buildings	3,500	2,888	1,504	5,500	5,000	(500)	(9)
640-47000-00404	Repairs/Maint - Machin/Equip	5,000	9,698	3,283	6,000	6,500	500	8
640-47000-00409	Maint services & Improv	4,500	1,552	3,350	5,000	5,000	0	0
640-47000-00420	Depreciation	0	55,190	31,287	0	0	0	0
640-47000-00431	Cash Over/Short	100	(118)	16	100	100	0	0
640-47000-00433	Dues, Licensing & Seminars	6,900	6,922	6,497	6,900	7,660	760	11
640-47000-00497	Credit Card Fees	73,600	78,852	44,204	75,000	75,000	0	0
640-47000-00499	Miscellaneous	500	52	38	1,000	1,000	0	0
640-47000-00540	Equipment	0	1,447	1,209	4,000	4,000	0	0
640-47000-00601	Debt Srv Bond Principal	75,000	0	0	76,000	77,500	1,500	2
640-47000-00611	Bond Interest	18,678	14,618	10,901	18,688	15,667	(3,021)	(16)
640-47000-00621	Fiscal Agent s Fees	450	119	238	450	238	(212)	(47)
640-47000-00728	OPERATING TRANSFERS - GF OPER	75,000	75,000	49,583	85,000	85,000	0	0
Total Department Off-Sale:		**3,347,169**	**3,357,646**	**1,790,081**	**3,599,787**	**3,404,221**	**(195,566)**	**(5.43)**

Liquor Store Preliminary Budget

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 STAFF REVIEW	2025 STAFF REVIEW Amt Change	2025 STAFF REVIEW % Change
LIQUOR								
Appropriations								
LIQUOR STORE CAPITAL								
640-49300-00499	Miscellaneous	0	833	17,494	0	0	0	0
640-49300-00520	Buildings and Structures	0	0	0	104,850	28,700	(76,150)	(73)
640-49300-00540	Equipment	0	3,753	0	0	0	0	0
640-49300-00560	Furniture and Fixtures	0	0	1,057	0	31,800	31,800	0
Total Department LIQUOR STORE CAPITAL:		**0**	**4,586**	**18,551**	**104,850**	**60,500**	**(44,350)**	**(42.30)**
Appropriations		**3,347,169**	**3,362,232**	**1,808,632**	**3,704,637**	**3,464,721**	**(239,916)**	**(6.48)**
Fund 640 - LIQUOR:								
TOTAL ESTIMATED REVENUES		**3,520,000**	**3,308,096**	**1,839,429**	**3,731,000**	**3,506,000**	**(225,000)**	**(6.03)**
TOTAL APPROPRIATIONS		**3,347,169**	**3,362,232**	**1,808,632**	**3,704,637**	**3,464,721**	**(239,916)**	**(6.48)**
NET OF REVENUES & APPROPRIATIONS:		**172,831**	**(54,136)**	**30,797**	**26,363**	**41,279**	**14,916**	

Bar and Grill Preliminary Budget

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 STAFF REVIEW	2025 STAFF REVIEW Amt Change	2025 STAFF REVIEW % Change
LIQUOR								
Estimated Revenues								
On-Sale								
640-48000-36210	Interest Earnings	0	34,734	16,528	6,000	25,000	19,000	317
640-48000-38301	Bar Liquor Sales	545,983	521,471	297,829	534,368	502,040	(32,328)	(6)
640-48000-38302	Bar Wine Sales	196,973	206,874	116,087	204,831	199,490	(5,341)	(3)
640-48000-38303	Bar Beer Sales	710,433	639,183	341,480	659,318	586,114	(73,204)	(11)
640-48000-38304	Bar Beverages	87,075	98,698	66,430	96,328	110,000	13,672	14
640-48000-38305	Bar Food Sales	2,277,108	2,370,988	1,376,521	2,357,149	2,344,330	(12,819)	(1)
640-48000-38306	BAR THC SALES	1,000	0	2,527	0	5,000	5,000	0
640-48000-38320	Rent Income	8,000	6,500	10,750	12,000	21,000	9,000	75
640-48000-38362	ATM Fees	7,100	10,502	6,440	10,000	10,000	0	0
640-48000-38370	Vendor Rebates - BAR	1,500	512	0	0	0	0	0
640-48000-39400	CC TIPS	673,941	716,566	452,364	629,119	773,138	144,019	23
Total Department On-Sale:		**4,509,113**	**4,606,028**	**2,686,956**	**4,509,113**	**4,576,112**	**66,999**	**1.49**
Estimated Revenues		**4,509,113**	**4,606,028**	**2,686,956**	**4,509,113**	**4,576,112**	**66,999**	**1.49**

Appropriations

Bar and Grill Preliminary Budget

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 STAFF REVIEW	2025 STAFF REVIEW Amt Change	2025 STAFF REVIEW % Change
LIQUOR								
Appropriations								
On-Sale								
640-48000-00101	Full-Time Employees Regular	246,732	277,069	145,623	261,357	273,125	11,768	5
640-48000-00102	Overtime	1,213	5,449	4,223	5,000	7,000	2,000	40
640-48000-00103	Part-Time Employees	1,055,944	1,016,836	552,356	1,028,036	1,029,100	1,064	0
640-48000-00108	Allocated GF Wages	83,881	60,431	51,119	109,115	120,900	11,785	11
640-48000-00121	PERA	104,083	89,831	45,883	105,225	107,225	2,000	2
640-48000-00122	FICA	106,165	101,107	56,285	107,330	109,361	2,031	2
640-48000-00130	Employer Paid Ins	89,882	78,837	51,239	104,204	112,880	8,676	8
640-48000-00139	OPEB	0	(2,907)	0	0	0	0	0
640-48000-00140	Unemployment Comp (GENERAL)	0	10	100	0	0	0	0
640-48000-00200	Office Supplies (GENERAL)	1,162	738	371	1,000	800	(200)	(20)
640-48000-00210	Operating Supplies (GENERAL)	31,848	39,957	18,470	32,500	35,000	2,500	8
640-48000-00251	Liquor For Resale	125,577	108,304	61,133	112,217	110,448	(1,769)	(2)
640-48000-00252	Wine For Resale	55,153	54,628	30,500	55,304	49,872	(5,432)	(10)
640-48000-00253	Beer For Resale	163,400	124,888	75,349	138,456	134,806	(3,650)	(3)
640-48000-00254	Soft Drinks/Mix For Resale	20,542	21,996	13,892	22,155	23,500	1,345	6
640-48000-00256	MISC.MDSE.RESALE	0	0	295	0	0	0	0
640-48000-00257	THC PRODUCTS	0	0	421	0	0	0	0
640-48000-00301	Auditing and Acct g Services	7,365	9,259	7,589	10,220	10,560	340	3
640-48000-00306	Personnel Expense	0	75	129	0	0	0	0
640-48000-00311	Data Processing	0	0	1,655	2,535	8,872	6,337	250
640-48000-00321	Telephone	1,200	1,200	600	1,200	1,200	0	0
640-48000-00331	Mileage & Expense Account	0	127	0	0	0	0	0
640-48000-00340	Advertising	10,000	305	1,703	25,000	15,000	(10,000)	(40)
640-48000-00341	General Promotions	1,000	1,246	4,733	1,000	7,300	6,300	630
640-48000-00361	General Liability Ins	19,311	22,936	9,816	15,000	17,500	2,500	17
640-48000-00365	Workers Comp Ins	36,000	62,816	42,783	40,000	50,000	10,000	25
640-48000-00381	Electric Utilities	45,232	51,876	19,473	46,000	35,000	(11,000)	(24)
640-48000-00383	Fuel, oil and natural gas	21,658	14,706	5,608	21,000	13,000	(8,000)	(38)
640-48000-00384	Refuse/Garbage	11,086	15,350	9,963	15,100	17,000	1,900	13
640-48000-00401	Repairs/Maint Buildings	13,010	19,801	6,426	15,000	15,000	0	0
640-48000-00404	Repairs/Maint - Machin/Equip	11,202	5,374	5,976	10,000	10,000	0	0
640-48000-00409	Maint services & Improv	11,823	10,453	15,056	10,000	15,000	5,000	50
640-48000-00415	Other Equipment Rentals	4,304	3,982	2,645	4,000	4,000	0	0
640-48000-00420	Depreciation	0	55,190	31,287	0	0	0	0
640-48000-00431	Cash Over/Short	0	0	(1)	0	0	0	0
640-48000-00433	Dues, Licensing & Seminars	13,454	10,759	8,143	12,000	12,655	655	5
640-48000-00497	Credit Card Fees	96,720	116,498	67,487	110,000	110,000	0	0
640-48000-00499	Miscellaneous	81	224	(5)	0	0	0	0
640-48000-00540	Equipment	0	732	698	1,000	1,500	500	50
640-48000-00601	Debt Srv Bond Principal	75,000	0	0	75,000	77,500	2,500	3
640-48000-00611	Bond Interest	18,678	14,618	8,750	15,000	15,667	667	4
640-48000-00621	Fiscal Agent s Fees	450	119	238	300	238	(62)	(21)
640-48000-00728	OPERATING TRANSFERS - GF OPER	120,000	120,000	70,000	120,000	135,000	15,000	13
Total Department On-Sale:		**2,603,156**	**2,514,820**	**1,428,011**	**2,631,254**	**2,686,009**	**54,755**	**2.08**

Bar and Grill Preliminary Budget

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 STAFF REVIEW	2025 STAFF REVIEW Amt Change	2025 STAFF REVIEW % Change
LIQUOR								
Appropriations								
Kitchen								
640-48500-00101	Full-Time Employees Regular	73,265	80,518	43,524	80,930	86,825	5,895	7
640-48500-00102	Overtime	26,889	24,780	6,101	25,000	15,000	(10,000)	(40)
640-48500-00103	Part-Time Employees	504,384	571,026	334,371	536,026	620,740	84,714	16
640-48500-00121	PERA	45,341	49,430	28,304	48,147	54,190	6,043	13
640-48500-00122	FICA	46,247	51,692	29,350	49,110	55,275	6,165	13
640-48500-00130	Employer Paid Ins	70,809	26,863	16,650	71,311	62,900	(8,411)	(12)
640-48500-00210	Operating Supplies (GENERAL)	122,463	107,712	58,969	110,000	110,000	0	0
640-48500-00217	Uniforms	2,170	3,004	2,582	3,000	4,000	1,000	33
640-48500-00255	FOODIngredients For Resale	796,988	762,655	468,968	777,859	820,515	42,656	5
640-48500-00404	Repairs/Maint - Machin/Equip	2,154	4,598	1,258	5,000	5,000	0	0
640-48500-00415	Other Equipment Rentals	3,064	3,258	3,155	3,000	4,000	1,000	33
640-48500-00540	Equipment	0	1,567	2,654	1,200	4,000	2,800	233
Total Department Kitchen:		**1,693,774**	**1,687,103**	**995,886**	**1,710,583**	**1,842,445**	**131,862**	**7.71**
Capital								
640-49100-00401	Repairs/Maint Buildings	0	372	0	0	33,800	33,800	0
640-49100-00404	Repairs/Maint - Machin/Equip	0	10,626	6,200	0	12,000	12,000	0
640-49100-00499	Miscellaneous	75,200	38,898	17,494	50,750	20,000	(30,750)	(61)
640-49100-00520	Buildings and Structures	210,000	0	0	54,100	336,900	282,800	523
640-49100-00540	Equipment	274,000	6,952	22,190	55,800	23,900	(31,900)	(57)
640-49100-00560	Furniture and Fixtures	54,400	3,098	11,291	0	0	0	0
640-49100-00723	Operating Transfers - Parks	0	0	340,608	0	0	0	0
Total Department Capital:		**613,600**	**59,946**	**397,783**	**160,650**	**426,600**	**265,950**	**165.55**
Appropriations		**4,910,530**	**4,261,869**	**2,821,680**	**4,502,487**	**4,955,054**	**452,567**	**10.05**
Fund 640 - LIQUOR:								
TOTAL ESTIMATED REVENUES		**4,509,113**	**4,606,028**	**2,686,956**	**4,509,113**	**4,576,112**	**66,999**	**1.49**
TOTAL APPROPRIATIONS		**4,910,530**	**4,261,869**	**2,821,680**	**4,502,487**	**4,955,054**	**452,567**	**10.05**
NET OF REVENUES & APPROPRIATIONS:		**(401,417)**	**344,159**	**(134,724)**	**6,626**	**(378,942)**	**(385,568)**	

Marina Preliminary Budget

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 STAFF REVIEW	2025 STAFF REVIEW Amt Change	2025 STAFF REVIEW % Change
MARINA								
Estimated Revenues								
ALL DEPARTMENTS								
660-00000-32255	Boat slip rentals	0	0	228,224	0	250,280	250,280	0
660-00000-33439	PERA Pension other revenue	0	2	0	0	0	0	0
660-00000-36210	Interest Earnings	0	11,079	5,522	0	10,000	10,000	0
Total Department ALL DEPARTMENTS:		**0**	**11,081**	**233,746**	**0**	**260,280**	**260,280**	**0.00**
MARINA								
660-46000-32255	Boat slip rentals	221,182	215,911	0	226,500	0	(226,500)	(100)
Total Department MARINA:		**221,182**	**215,911**	**0**	**226,500**	**0**	**(226,500)**	**(100.00)**
Estimated Revenues		**221,182**	**226,992**	**233,746**	**226,500**	**260,280**	**33,780**	**14.91**
Appropriations								
MARINA								
660-46000-00101	Full-Time Employees Regular	28,913	29,234	16,801	30,852	35,000	4,148	13
660-46000-00121	PERA	2,169	2,193	1,260	2,314	2,625	311	13
660-46000-00122	FICA	2,212	2,060	1,154	2,360	2,675	315	13
660-46000-00129	Pension Expense	0	22,204	0	0	0	0	0
660-46000-00130	Employer Paid Ins	7,038	6,276	4,125	7,006	8,450	1,444	21
660-46000-00139	OPEB	0	2,813	0	0	0	0	0
660-46000-00324	Internet/Web Page	3,546	3,215	2,400	3,600	3,600	0	0
660-46000-00361	General Liability Ins	2,128	481	530	530	530	0	0
660-46000-00381	Electric Utilities	5,000	5,088	1,959	6,500	2,000	(4,500)	(69)
660-46000-00404	Repairs/Maint - Machin/Equip	2,964	3,567	6,260	5,000	5,000	0	0
660-46000-00499	Miscellaneous	3,335	43	1,850	3,335	3,335	0	0
Total Department MARINA:		**57,305**	**77,174**	**36,339**	**61,497**	**63,215**	**1,718**	**2.79**
Capital								
660-49100-00302	Consultants	0	1,584	299	0	0	0	0
660-49100-00309	Contractual Services	0	14,097	169,097	165,500	0	(165,500)	(100)
Total Department Capital:		**0**	**15,681**	**169,396**	**165,500**	**0**	**(165,500)**	**(100.00)**
Appropriations		**57,305**	**92,855**	**205,735**	**226,997**	**63,215**	**(163,782)**	**(72.15)**
Fund 660 - MARINA :								
TOTAL ESTIMATED REVENUES		**221,182**	**226,992**	**233,746**	**226,500**	**260,280**	**33,780**	**14.91**
TOTAL APPROPRIATIONS		**57,305**	**92,855**	**205,735**	**226,997**	**63,215**	**(163,782)**	**(72.15)**
NET OF REVENUES & APPROPRIATIONS:		**163,877**	**134,137**	**28,011**	**(497)**	**197,065**	**197,562**	

Motor Vehicle Preliminary Budget

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 STAFF REVIEW	2025 STAFF REVIEW Amt Change	2025 STAFF REVIEW % Change
MOTOR VEHICLE								
Estimated Revenues								
ALL DEPARTMENTS								
630-00000-33422	STATE AID/GRANTS	0	42,870	0	0	0	0	0
630-00000-33439	PERA Pension other revenue	0	32	0	0	0	0	0
630-00000-34111	Motor Vehicle Commissions	492,500	464,565	344,250	532,500	580,500	48,000	9
630-00000-34190	Charges for Services/Gen Gov	0	183	0	0	0	0	0
630-00000-36210	Interest Earnings	0	20,973	2,894	2,000	2,000	0	0
630-00000-37190	Other Charge/Revenue	153,000	182,462	92,681	175,000	175,000	0	0
Total Department ALL DEPARTMENTS:		**645,500**	**711,085**	**439,825**	**709,500**	**757,500**	**48,000**	**6.77**
Estimated Revenues		**645,500**	**711,085**	**439,825**	**709,500**	**757,500**	**48,000**	**6.77**
Appropriations								
General Department								
630-40000-00101	Full-Time Employees Regular	337,029	341,523	190,905	366,632	378,750	12,118	3
630-40000-00102	Overtime	500	316	115	500	500	0	0
630-40000-00103	Part-Time Employees	56,946	46,465	30,276	57,795	63,425	5,630	10
630-40000-00121	PERA	29,368	28,314	16,469	31,685	33,025	1,340	4
630-40000-00122	FICA	29,986	27,587	15,922	32,319	33,675	1,356	4
630-40000-00129	Pension Expense	0	19,257	0	0	0	0	0
630-40000-00130	Employer Paid Ins	81,408	73,687	45,078	79,720	86,575	6,855	9
630-40000-00139	OPEB	0	(308)	0	0	0	0	0
630-40000-00200	Office Supplies (GENERAL)	11,200	9,051	6,847	10,000	15,250	5,250	53
630-40000-00210	Operating Supplies (GENERAL)	3,500	4,378	1,630	3,500	3,500	0	0
630-40000-00301	Auditing and Acct g Services	400	635	686	680	690	10	1
630-40000-00311	Data Processing	0	0	1,727	2,960	10,874	7,914	267
630-40000-00321	Telephone	0	0	0	0	1,000	1,000	0
630-40000-00331	Mileage & Expense Account	1,250	1,729	629	1,750	2,000	250	14
630-40000-00361	General Liability Ins	1,000	1,000	1,000	1,000	1,000	0	0
630-40000-00365	Workers Comp Ins	1,000	1,000	1,000	1,000	1,000	0	0
630-40000-00404	Repairs/Maint - Machin/Equip	2,750	3,297	3,470	3,500	5,250	1,750	50
630-40000-00431	Cash Over/Short	250	47	9,456	0	0	0	0
630-40000-00433	Dues, Licensing & Seminars	3,960	4,954	3,205	4,750	5,000	250	5
630-40000-00498	Payment on Bad Cks	500	(2,227)	(201)	500	500	0	0
630-40000-00499	Miscellaneous	1,000	534	0	500	500	0	0
630-40000-00540	Equipment	1,500	3,936	(3,700)	5,100	10,500	5,400	106
630-40000-00721	OPERATING TRANSFER - FACILITI	25,000	25,000	0	25,000	25,000	0	0
630-40000-00723	Operating Transfers - Parks	0	0	73,798	0	0	0	0
630-40000-00728	OPERATING TRANSFERS - GF OPER	56,000	56,000	0	56,000	56,000	0	0
Total Department General Department:		**644,547**	**646,175**	**398,312**	**684,891**	**734,014**	**49,123**	**7.17**
Appropriations		**644,547**	**646,175**	**398,312**	**684,891**	**734,014**	**49,123**	**7.17**
Fund 630 - MOTOR VEHICLE:								
TOTAL ESTIMATED REVENUES		645,500	711,085	439,825	709,500	757,500	48,000	6.77
TOTAL APPROPRIATIONS		644,547	646,175	398,312	684,891	734,014	49,123	7.17
NET OF REVENUES & APPROPRIATIONS:		**953**	**64,910**	**41,513**	**24,609**	**23,486**	**(1,123)**	

Water Preliminary Budget

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 STAFF REVIEW	2025 STAFF REVIEW Amt Change	2025 STAFF REVIEW % Change
WATER FUND								
Estimated Revenues								
ALL DEPARTMENTS								
610-00000-33439	PERA Pension other revenue	0	19	0	0	0	0	0
610-00000-36101	Spec Assess Principal	29,500	12,892	22,184	25,000	22,000	(3,000)	(12)
610-00000-36210	Interest Earnings	0	136,356	41,670	39,840	60,000	20,160	51
610-00000-37110	W/S/Storm Sales	716,500	761,839	394,079	720,000	784,600	64,600	9
610-00000-37111	Sprinkling	222,700	360,396	59,249	300,000	342,700	42,700	14
610-00000-37120	Water Usage Permits-Other	0	213	(213)	0	0	0	0
610-00000-37130	Service to Other Cities	81,900	108,090	39,742	90,000	106,100	16,100	18
610-00000-37140	Meter Sales	15,000	17,140	11,600	15,000	20,000	5,000	33
610-00000-37150	WS Connect/Reconnect Fee	5,000	6,496	3,860	5,000	7,000	2,000	40
610-00000-37155	City s W/S Access Charge	73,000	84,382	38,108	73,000	75,000	2,000	3
610-00000-37160	W/S Penalty	2,200	5,186	(2,060)	3,000	3,000	0	0
610-00000-37190	Other Charge/Revenue	3,000	3,380	1,843	3,400	3,400	0	0
Total Department ALL DEPARTMENTS:		**1,148,800**	**1,496,389**	**610,062**	**1,274,240**	**1,423,800**	**149,560**	**11.74**
610-46127-36101	Spec Assess Principal	0	7,865	0	0	0	0	0
Total Department :		**0**	**7,865**	**0**	**0**	**0**	**0**	**0.00**
Estimated Revenues		**1,148,800**	**1,504,254**	**610,062**	**1,274,240**	**1,423,800**	**149,560**	**11.74**

Appropriations

Water Preliminary Budget

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 STAFF REVIEW	2025 STAFF REVIEW Amt Change	2025 STAFF REVIEW % Change
WATER FUND								
Appropriations								
General Department								
610-40000-00101	Full-Time Employees Regular	237,885	231,911	134,245	257,574	269,300	11,726	5
610-40000-00102	Overtime	7,000	2,151	2,052	7,000	7,000	0	0
610-40000-00103	Part-Time Employees	3,300	0	0	4,000	4,000	0	0
610-40000-00121	PERA	18,367	16,570	10,179	20,062	20,950	888	4
610-40000-00122	FICA	18,987	16,028	9,767	20,463	21,400	937	5
610-40000-00129	Pension Expense	0	568	0	0	0	0	0
610-40000-00130	Employer Paid Ins	48,029	42,870	28,392	50,337	56,670	6,333	13
610-40000-00139	OPEB	0	(248)	0	0	0	0	0
610-40000-00200	Office Supplies (GENERAL)	600	294	136	600	600	0	0
610-40000-00210	Operating Supplies (GENERAL)	2,500	1,888	1,434	2,500	2,500	0	0
610-40000-00211	Meter supplies	14,000	17,207	7,165	16,000	16,000	0	0
610-40000-00212	Motor Fuels	5,000	5,354	2,364	5,000	5,000	0	0
610-40000-00216	Chemicals and Chem Products	20,000	34,693	13,416	30,000	30,000	0	0
610-40000-00217	Uniforms	1,300	530	717	1,300	1,300	0	0
610-40000-00224	Repair & Maint - Motor Equip	2,000	459	666	2,000	2,000	0	0
610-40000-00225	Repair & Maint - System	31,000	26,992	18,964	31,000	31,000	0	0
610-40000-00240	Small Tools and Minor Equip	3,300	834	1,156	3,000	3,000	0	0
610-40000-00241	Safety equip/testings	1,000	799	347	1,000	1,000	0	0
610-40000-00242	Well & F.P. Equipment	15,000	11,080	10,197	15,000	15,000	0	0
610-40000-00301	Auditing and Acct g Services	11,324	12,729	12,375	13,320	13,865	545	4
610-40000-00306	Personnel Expense	0	0	149	330	0	(330)	(100)
610-40000-00307	Project Coordinator	0	0	0	0	330	330	0
610-40000-00309	Contractual Services	16,800	15,016	7,520	16,800	18,000	1,200	7
610-40000-00310	Plan Review	7,500	1,592	9,540	7,500	16,500	9,000	120
610-40000-00311	Data Processing	0	0	616	1,056	4,695	3,639	345
610-40000-00313	Permit Fees/Gopher State	1,500	1,300	528	2,000	2,000	0	0
610-40000-00322	Postage	6,000	1,966	5,268	6,000	8,000	2,000	33
610-40000-00323	Radio Units	2,400	2,903	1,903	2,500	2,800	300	12
610-40000-00331	Mileage & Expense Account	800	227	503	1,100	1,100	0	0
610-40000-00350	Printing & Publishing	0	699	0	0	0	0	0
610-40000-00361	General Liability Ins	8,500	8,500	8,500	8,500	8,500	0	0
610-40000-00365	Workers Comp Ins	12,000	12,500	13,000	13,000	13,000	0	0
610-40000-00381	Electric Utilities	70,000	95,396	24,503	88,000	88,000	0	0
610-40000-00383	Fuel, oil and natural gas	2,500	2,477	775	2,500	2,500	0	0
610-40000-00401	Repairs/Maint Buildings	600	0	0	600	600	0	0
610-40000-00404	Repairs/Maint - Machin/Equip	2,300	1,062	821	2,300	2,300	0	0
610-40000-00405	Maint/Replac - System	67,000	36,406	25,921	67,000	67,000	0	0
610-40000-00415	Other Equipment Rentals	900	400	0	900	900	0	0
610-40000-00420	Depreciation	0	261,381	0	0	0	0	0
610-40000-00433	Dues, Licensing & Seminars	4,642	2,805	1,729	5,800	5,800	0	0
610-40000-00499	Miscellaneous	500	99	159	500	500	0	0
610-40000-00611	Bond Interest	0	42,481	0	0	0	0	0
610-40000-00720	Operating Transfers - Equip.	62,000	62,000	0	70,000	70,000	0	0
610-40000-00728	OPERATING TRANSFERS - GF OPER	31,000	31,000	0	31,000	31,000	0	0
Total Department General Department:		**737,534**	**1,002,919**	**355,007**	**807,542**	**844,110**	**36,568**	**4.53**

Water Preliminary Budget

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 STAFF REVIEW	2025 STAFF REVIEW Amt Change	2025 STAFF REVIEW % Change
WATER FUND								
Appropriations								
Capital								
610-49100-00302	Consultants	0	5,399	2,754	43,100	10,600	(32,500)	(75)
610-49100-00307	Project Coordinator	0	18,585	4,940	0	20,000	20,000	0
610-49100-00309	Contractual Services	0	0	33,700	0	485,700	485,700	0
610-49100-00405	Maint/Replac - System	392,400	0	0	110,800	114,100	3,300	3
610-49100-00499	Miscellaneous	0	0	400	0	0	0	0
610-49100-00540	Equipment	0	0	0	0	75,000	75,000	0
610-49100-00601	Debt Srv Bond Principal	270,000	0	0	285,000	285,000	0	0
610-49100-00611	Bond Interest	84,963	33,736	38,525	68,838	68,840	2	0
610-49100-00621	Fiscal Agent s Fees	450	1,025	0	1,000	1,000	0	0
Total Department Capital:		**747,813**	**58,745**	**80,319**	**508,738**	**1,060,240**	**551,502**	**108.41**
Appropriations		**1,485,347**	**1,061,664**	**435,326**	**1,316,280**	**1,904,350**	**588,070**	**44.68**
Fund 610 - WATER FUND:								
TOTAL ESTIMATED REVENUES		**1,148,800**	**1,504,254**	**610,062**	**1,274,240**	**1,423,800**	**149,560**	**11.74**
TOTAL APPROPRIATIONS		**1,485,347**	**1,061,664**	**435,326**	**1,316,280**	**1,904,350**	**588,070**	**44.68**
NET OF REVENUES & APPROPRIATIONS:		**(336,547)**	**442,590**	**174,736**	**(42,040)**	**(480,550)**	**(438,510)**	

Sewer Preliminary Budget

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 STAFF REVIEW	2025 STAFF REVIEW Amt Change	2025 STAFF REVIEW % Change
SEWER FUND								
Estimated Revenues								
ALL DEPARTMENTS								
620-00000-33439	PERA Pension other revenue	0	19	0	0	0	0	0
620-00000-36101	Spec Assess Principal	20,300	27,099	28,863	20,300	28,000	7,700	38
620-00000-36210	Interest Earnings	0	86,003	28,654	34,840	50,000	15,160	44
620-00000-37110	W/S/Storm Sales	1,416,700	1,487,356	758,205	1,400,000	1,528,000	128,000	9
620-00000-37130	Service to Other Cities	62,000	96,986	32,182	75,000	93,000	18,000	24
620-00000-37150	WS Connect/Reconnect Fee	3,000	4,718	2,565	3,750	5,000	1,250	33
620-00000-37155	City s W/S Access Charge	20,000	31,000	13,000	20,000	25,000	5,000	25
620-00000-37160	W/S Penalty	4,000	4,488	2,485	4,000	4,000	0	0
620-00000-39400	Misc.Revenues	0	60,775	0	0	0	0	0
Total Department ALL DEPARTMENTS:		**1,526,000**	**1,798,444**	**865,954**	**1,557,890**	**1,733,000**	**175,110**	**11.24**
Estimated Revenues		**1,526,000**	**1,798,444**	**865,954**	**1,557,890**	**1,733,000**	**175,110**	**11.24**

Appropriations

Sewer Preliminary Budget

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 STAFF REVIEW	2025 STAFF REVIEW Amt Change	2025 STAFF REVIEW % Change
SEWER FUND								
Appropriations								
General Department								
620-40000-00101	Full-Time Employees Regular	237,885	231,699	133,741	256,639	268,225	11,586	5
620-40000-00102	Overtime	7,000	2,153	2,052	7,000	7,000	0	0
620-40000-00103	Part-Time Employees	3,300	0	0	4,000	4,000	0	0
620-40000-00121	PERA	18,367	16,554	10,140	19,992	20,900	908	5
620-40000-00122	FICA	18,987	16,012	9,729	20,392	21,300	908	4
620-40000-00129	Pension Expense	0	(2,379)	0	0	0	0	0
620-40000-00130	Employer Paid Ins	48,029	42,850	28,310	50,194	56,775	6,581	13
620-40000-00139	OPEB	0	(258)	0	0	0	0	0
620-40000-00200	Office Supplies (GENERAL)	600	220	180	600	500	(100)	(17)
620-40000-00210	Operating Supplies (GENERAL)	2,500	1,993	1,297	2,500	2,100	(400)	(16)
620-40000-00211	Meter supplies	16,000	19,333	5,046	16,000	16,000	0	0
620-40000-00212	Motor Fuels	5,000	5,354	2,364	5,000	5,000	0	0
620-40000-00217	Uniforms	1,300	809	877	1,300	1,200	(100)	(8)
620-40000-00224	Repair & Maint - Motor Equip	2,200	1,841	5,372	2,200	3,000	800	36
620-40000-00225	Repair & Maint - System	11,000	5,061	4,592	11,000	10,000	(1,000)	(9)
620-40000-00240	Small Tools and Minor Equip	3,200	1,040	1,909	3,200	3,200	0	0
620-40000-00241	Safety equip/testings	1,000	798	346	1,000	1,000	0	0
620-40000-00301	Auditing and Acct g Services	8,124	9,488	8,805	9,920	10,275	355	4
620-40000-00306	Personnel Expense	0	0	149	300	300	0	0
620-40000-00311	Data Processing	0	0	616	1,056	4,695	3,639	345
620-40000-00313	Permit Fees/Gopher State	1,500	1,300	528	1,500	1,500	0	0
620-40000-00322	Postage	8,500	13,000	12,000	12,000	13,000	1,000	8
620-40000-00323	Radio Units	1,700	1,975	1,083	1,800	2,000	200	11
620-40000-00331	Mileage & Expense Account	800	338	489	1,100	1,100	0	0
620-40000-00350	Printing & Publishing	0	24	0	0	0	0	0
620-40000-00361	General Liability Ins	9,200	8,500	8,500	9,200	9,200	0	0
620-40000-00365	Workers Comp Ins	12,000	12,500	13,000	13,000	13,000	0	0
620-40000-00381	Electric Utilities	18,500	16,396	5,174	18,500	18,500	0	0
620-40000-00386	Other Utilities	536,400	544,434	350,217	600,400	629,725	29,325	5
620-40000-00404	Repairs/Maint - Machin/Equip	3,200	2,476	7,226	3,200	7,000	3,800	119
620-40000-00405	Maint/Replac - System	34,000	12,030	2,285	34,000	34,000	0	0
620-40000-00409	Maint services & Improv	12,500	10,181	350	0	13,000	13,000	0
620-40000-00415	Other Equipment Rentals	400	0	0	0	0	0	0
620-40000-00420	Depreciation	0	134,088	0	0	0	0	0
620-40000-00433	Dues, Licensing & Seminars	4,362	2,648	2,024	5,800	5,800	0	0
620-40000-00499	Miscellaneous	500	65	159	500	500	0	0
620-40000-00611	Bond Interest	0	3,225	0	0	0	0	0
620-40000-00720	Operating Transfers - Equip.	93,000	93,000	0	100,000	100,000	0	0
620-40000-00728	OPERATING TRANSFERS - GF OPER	31,000	31,000	0	31,000	31,000	0	0
Total Department General Department:		**1,152,054**	**1,239,748**	**618,560**	**1,244,293**	**1,314,795**	**70,502**	**5.67**

Sewer Preliminary Budget

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 STAFF REVIEW	2025 STAFF REVIEW Amt Change	2025 STAFF REVIEW % Change
SEWER FUND								
Appropriations								
Capital								
620-49100-00302	Consultants	0	5,399	123	0	0	0	0
620-49100-00307	Project Coordinator	0	17,980	9,665	0	20,000	20,000	0
620-49100-00309	Contractual Services	0	0	1,693	0	485,900	485,900	0
620-49100-00405	Maint/Replac - System	402,500	0	0	239,600	48,200	(191,400)	(80)
620-49100-00540	Equipment	31,500	0	0	0	75,000	75,000	0
620-49100-00601	Debt Srv Bond Principal	40,000	0	0	45,000	40,000	(5,000)	(11)
620-49100-00611	Bond Interest	6,450	2,215	2,625	4,050	4,050	0	0
620-49100-00621	Fiscal Agent s Fees	450	550	0	550	550	0	0
Total Department Capital:		**480,900**	**26,144**	**14,106**	**289,200**	**673,700**	**384,500**	**132.95**
Appropriations		**1,632,954**	**1,265,892**	**632,666**	**1,533,493**	**1,988,495**	**455,002**	**29.67**
Fund 620 - SEWER FUND:								
TOTAL ESTIMATED REVENUES		**1,526,000**	**1,798,444**	**865,954**	**1,557,890**	**1,733,000**	**175,110**	**11.24**
TOTAL APPROPRIATIONS		**1,632,954**	**1,265,892**	**632,666**	**1,533,493**	**1,988,495**	**455,002**	**29.67**
NET OF REVENUES & APPROPRIATIONS:		**(106,954)**	**532,552**	**233,288**	**24,397**	**(255,495)**	**(279,892)**	

Stormwater Preliminary Budget

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 STAFF REVIEW	2025 STAFF REVIEW Amt Change	2025 STAFF REVIEW % Change
STORMWATER								
Estimated Revenues								
ALL DEPARTMENTS								
670-00000-33439	PERA Pension other revenue	0	4	0	0	0	0	0
670-00000-36210	Interest Earnings	0	31,260	14,353	8,500	30,000	21,500	253
670-00000-37110	W/S/Storm Sales	398,540	415,086	262,881	395,000	495,000	100,000	25
Total Department ALL DEPARTMENTS:		**398,540**	**446,350**	**277,234**	**403,500**	**525,000**	**121,500**	**30.11**
Estimated Revenues		**398,540**	**446,350**	**277,234**	**403,500**	**525,000**	**121,500**	**30.11**
Appropriations								
General Department								
670-40000-00101	Full-Time Employees Regular	53,289	53,569	29,548	56,633	58,300	1,667	3
670-40000-00102	Overtime	0	847	287	1,400	1,400	0	0
670-40000-00121	PERA	3,997	3,951	2,201	4,285	4,400	115	3
670-40000-00122	FICA	4,077	3,934	2,217	4,371	4,500	129	3
670-40000-00129	Pension Expense	0	2,114	0	0	0	0	0
670-40000-00130	Employer Paid Ins	8,948	8,567	5,359	9,940	10,500	560	6
670-40000-00139	OPEB	0	162	0	0	0	0	0
670-40000-00302	Consultants	1,000	560	0	1,000	0	(1,000)	(100)
670-40000-00304	Legal Fees	0	176	0	700	0	(700)	(100)
670-40000-00307	Project Coordinator	40,000	0	0	0	0	0	0
670-40000-00409	Maint services & Improv	4,000	0	599	4,000	0	(4,000)	(100)
670-40000-00420	Depreciation	0	129,042	0	0	0	0	0
670-40000-00499	Miscellaneous	500	242	103	500	0	(500)	(100)
670-40000-00722	Operating Transfers - Streets	55,000	55,000	0	55,000	55,000	0	0
670-40000-00728	OPERATING TRANSFERS - GF OPER	10,000	10,000	0	10,000	10,000	0	0
Total Department General Department:		**180,811**	**268,164**	**40,314**	**147,829**	**144,100**	**(3,729)**	**(2.52)**
Capital								
670-49100-00302	Consultants	8,900	0	0	9,100	9,400	300	3
670-49100-00307	Project Coordinator	0	36,843	4,940	0	0	0	0
670-49100-00309	Contractual Services	230,800	0	0	94,100	142,100	48,000	51
670-49100-00499	Miscellaneous	0	158	0	0	0	0	0
Total Department Capital:		**239,700**	**37,001**	**4,940**	**103,200**	**151,500**	**48,300**	**46.80**
Appropriations		**420,511**	**305,165**	**45,254**	**251,029**	**295,600**	**44,571**	**17.76**
Fund 670 - STORMWATER:								
TOTAL ESTIMATED REVENUES		398,540	446,350	277,234	403,500	525,000	121,500	30.11
TOTAL APPROPRIATIONS		420,511	305,165	45,254	251,029	295,600	44,571	17.76
NET OF REVENUES & APPROPRIATIONS:		(21,971)	141,185	231,980	152,471	229,400	76,929	

Solid Waste Preliminary Budget

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 STAFF REVIEW	2025 STAFF REVIEW Amt Change	2025 STAFF REVIEW % Change
SOLID WASTE								
Estimated Revenues								
ALL DEPARTMENTS								
650-00000-33439	PERA Pension other revenue	0	2	0	0	0	0	0
650-00000-33700	HC Recycling Reimb	15,000	16,283	7,955	15,000	16,000	1,000	7
650-00000-36210	Interest Earnings	0	19,174	7,012	2,000	10,000	8,000	400
650-00000-37160	W/S Penalty	1,000	952	507	1,000	1,000	0	0
650-00000-37510	GARB (TAXABLE)	217,415	219,026	130,549	233,575	233,575	0	0
650-00000-37520	RECYC (NONTAX)	194,250	191,832	114,085	195,450	195,450	0	0
650-00000-37530	Additional Can	2,000	1,892	971	2,000	2,000	0	0
Total Department ALL DEPARTMENTS:		**429,665**	**449,161**	**261,079**	**449,025**	**458,025**	**9,000**	**2.00**
Estimated Revenues		**429,665**	**449,161**	**261,079**	**449,025**	**458,025**	**9,000**	**2.00**
Appropriations								
Garbage								
650-47500-00384	Refuse/Garbage	145,000	132,914	69,324	145,000	145,000	0	0
650-47500-00386	Other Utilities	65,000	60,212	25,449	70,000	70,000	0	0
650-47500-00499	Miscellaneous	18,500	10,389	10,077	20,000	20,000	0	0
Total Department Garbage:		**228,500**	**203,515**	**104,850**	**235,000**	**235,000**	**0**	**0.00**
Recycling								
650-47600-00101	Full-Time Employees Regular	19,821	20,406	11,820	21,906	22,750	844	4
650-47600-00121	PERA	1,487	1,487	874	1,620	1,700	80	5
650-47600-00122	FICA	1,517	1,463	868	1,653	1,725	72	4
650-47600-00129	Pension Expense	0	2,384	0	0	0	0	0
650-47600-00130	Employer Paid Ins	4,002	3,783	2,321	3,869	4,235	366	9
650-47600-00139	OPEB	0	131	0	0	0	0	0
650-47600-00309	Contractual Services	61,000	81,926	42,708	81,070	81,070	0	0
650-47600-00350	Printing & Publishing	500	0	0	0	0	0	0
650-47600-00433	Dues, Licensing & Seminars	160	0	0	0	0	0	0
Total Department Recycling:		**88,487**	**111,580**	**58,591**	**110,118**	**111,480**	**1,362**	**1.24**
Gatehouse								
650-47700-00309	Contractual Services	9,000	8,868	0	9,000	9,000	0	0
Total Department Gatehouse:		**9,000**	**8,868**	**0**	**9,000**	**9,000**	**0**	**0.00**
Organics								
650-47800-00350	Printing & Publishing	0	539	0	0	0	0	0
650-47800-00384	Refuse/Garbage	100,000	82,238	42,865	90,000	90,000	0	0
650-47800-00386	Other Utilities	1,200	1,150	493	1,200	1,200	0	0
Total Department Organics:		**101,200**	**83,927**	**43,358**	**91,200**	**91,200**	**0**	**0.00**
Appropriations		**427,187**	**407,890**	**206,799**	**445,318**	**446,680**	**1,362**	**0.31**
Fund 650 - SOLID WASTE:								
TOTAL ESTIMATED REVENUES		**429,665**	**449,161**	**261,079**	**449,025**	**458,025**	**9,000**	**2.00**
TOTAL APPROPRIATIONS		**427,187**	**407,890**	**206,799**	**445,318**	**446,680**	**1,362**	**0.31**
NET OF REVENUES & APPROPRIATIONS:		**2,478**	**41,271**	**54,280**	**3,707**	**11,345**	**7,638**	

Cable Preliminary Budget

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 STAFF REVIEW	2025 STAFF REVIEW Amt Change	2025 STAFF REVIEW % Change
CABLE TV								
Estimated Revenues								
ALL DEPARTMENTS								
235-00000-36210	Interest Earnings	0	2,163	850	0	1,200	1,200	0
235-00000-38050	franchise Fees	75,000	77,728	33,694	78,000	73,000	(5,000)	(6)
Total Department ALL DEPARTMENTS:		**75,000**	**79,891**	**34,544**	**78,000**	**74,200**	**(3,800)**	**(4.87)**
Estimated Revenues		**75,000**	**79,891**	**34,544**	**78,000**	**74,200**	**(3,800)**	**(4.87)**
Appropriations								
General Department								
235-40000-00101	Full-Time Employees Regular	24,620	24,571	17,029	31,925	34,300	2,375	7
235-40000-00121	PERA	1,847	1,843	1,277	2,394	2,575	181	8
235-40000-00122	FICA	1,884	1,862	1,291	2,442	2,625	183	7
235-40000-00130	Employer Paid Ins	4,795	4,859	3,277	5,715	6,295	580	10
235-40000-00200	Office Supplies (GENERAL)	200	0	0	200	0	(200)	(100)
235-40000-00210	Operating Supplies (GENERAL)	300	99	28	300	200	(100)	(33)
235-40000-00302	Consultants	24,400	24,150	14,200	26,500	26,500	0	0
235-40000-00309	Contractual Services	1,000	60	4,984	1,000	1,000	0	0
235-40000-00331	Mileage & Expense Account	1,000	0	0	1,000	500	(500)	(50)
235-40000-00404	Repairs/Maint - Machin/Equip	2,000	1,000	0	1,500	1,000	(500)	(33)
235-40000-00433	Dues, Licensing & Seminars	4,800	948	85	5,500	5,400	(100)	(2)
235-40000-00434	Training and schools	1,500	849	0	1,715	1,740	25	1
235-40000-00499	Miscellaneous	0	30	0	0	0	0	0
235-40000-00540	Equipment	2,000	6,994	0	3,500	2,000	(1,500)	(43)
235-40000-00720	Operating Transfers - Equip.	5,000	5,000	0	5,000	5,000	0	0
Total Department General Department:		**75,346**	**72,265**	**42,171**	**88,691**	**89,135**	**444**	**0.50**
Appropriations		**75,346**	**72,265**	**42,171**	**88,691**	**89,135**	**444**	**0.50**
Fund 235 - CABLE TV:								
TOTAL ESTIMATED REVENUES		**75,000**	**79,891**	**34,544**	**78,000**	**74,200**	**(3,800)**	**(4.87)**
TOTAL APPROPRIATIONS		**75,346**	**72,265**	**42,171**	**88,691**	**89,135**	**444**	**0.50**
NET OF REVENUES & APPROPRIATIONS:		**(346)**	**7,626**	**(7,627)**	**(10,691)**	**(14,935)**	**(4,244)**	

Cemetery Preliminary Budget

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 STAFF REVIEW	2025 STAFF REVIEW Amt Change	2025 STAFF REVIEW % Change
CEMETERY								
Estimated Revenues								
ALL DEPARTMENTS								
232-00000-34941	Cemetary Lot Sales	5,472	18,068	7,747	6,019	13,000	6,981	116
232-00000-36210	Interest Earnings	0	1,387	634	0	1,000	1,000	0
Total Department ALL DEPARTMENTS:		**5,472**	**19,455**	**8,381**	**6,019**	**14,000**	**7,981**	**132.60**
Estimated Revenues		**5,472**	**19,455**	**8,381**	**6,019**	**14,000**	**7,981**	**132.60**
Appropriations								
General Department								
232-40000-00101	Full-Time Employees Regular	7,342	7,681	4,102	7,634	7,900	266	3
232-40000-00121	PERA	551	532	295	550	575	25	5
232-40000-00122	FICA	562	513	294	561	580	19	3
232-40000-00130	Employer Paid Ins	974	998	605	1,012	1,100	88	9
Total Department General Department:		**9,429**	**9,724**	**5,296**	**9,757**	**10,155**	**398**	**4.08**
Appropriations		**9,429**	**9,724**	**5,296**	**9,757**	**10,155**	**398**	**4.08**
Fund 232 - CEMETERY:								
TOTAL ESTIMATED REVENUES		**5,472**	**19,455**	**8,381**	**6,019**	**14,000**	**7,981**	**132.60**
TOTAL APPROPRIATIONS		**9,429**	**9,724**	**5,296**	**9,757**	**10,155**	**398**	**4.08**
NET OF REVENUES & APPROPRIATIONS:		**(3,957)**	**9,731**	**3,085**	**(3,738)**	**3,845**	**7,583**	

2025 FEE SCHEDULE

	2024	2025	$	%	Notes
CITY UTILITIES					
WATER					
Water connection fee (on bldg. permit)/WAC	$ 2,721.60	$ 2,995.00	$ 273.40	10%	This should have been increased in 2024. Needs correction.
Water connection/tap outside City/WAC	$ 2,925.30	$ 3,220.00	$ 294.70	10%	This should have been increased in 2024. Needs correction.
Water connection charge, East Holdridge (price is set @ $4,191) + WAC	$ 4,191.00	$ 4,191.00	$ -	0%	
Water meter inspection	$ 68.25	$ 75.00	$ 6.75	10%	This should have been increased in 2024. Needs correction.
Water connection inspection/water disconnect inspection	$ 134.41	$ 148.00	$ 13.59	10%	This should have been increased in 2024. Needs correction.
Temporary water disconnect	$ 68.25	$ 75.00	$ 6.75	10%	This should have been increased in 2024. Needs correction.
Permanent water disconnect	$ 134.41	$ 148.00	$ 13.59	10%	This should have been increased in 2024. Needs correction.
Lawn sprinkler system inspection	$ 68.25	$ 75.00	$ 6.75	10%	This should have been increased in 2024. Needs correction.
Water Usage Permit	$ 157.50	$ 174.00	$ 16.50	10%	This should have been increased in 2024. Needs correction.
Water Usage Charges (monthly utility bill)					
3/4" water meter	$ 12.30	$ 12.65	$ 0.35	3%	Recommended in Rate Study
1" water meter	$ 17.10	$ 17.65	$ 0.55	3%	Recommended in Rate Study
1 1/2" water meter	$ 22.10	$ 22.75	$ 0.65	3%	Recommended in Rate Study
2" water meter	$ 35.50	$ 36.55	$ 1.05	3%	Recommended in Rate Study
3" water meter	$ 134.60	$ 138.65	$ 4.05	3%	Recommended in Rate Study
4" water meter	$ 171.30	$ 175.65	$ 4.35	3%	Recommended in Rate Study
Water residential/multi res/non city monthly rate 0-6,000 gallons (per thousand gallons)	$ 2.50	$ 2.58	$ 0.08	3%	Recommended in Rate Study
Water residential/multi res/non city monthly rate over 6,000 gallons (per thousand gallor	$ 3.15	$ 3.25	$ 0.09	3%	Recommended in Rate Study
Water commercial monthly rate up to 25,000 gallons (per thousand gallons)	$ 2.50	$ 2.58	$ 0.08	3%	Recommended in Rate Study
Water commercial monthly rate over 25,000 gallons (per thousand gallons)	$ 2.70	$ 2.78	$ 0.08	3%	Recommended in Rate Study
Water institutional monthly rate up to 100,000 gallons (per thousand gallons)	$ 2.50	$ 2.58	$ 0.08	3%	Recommended in Rate Study
Water institutional monthly rate over 100,000 gallons (per thousand gallons)	$ 3.05	$ 3.15	$ 0.10	3%	Recommended in Rate Study
Water sprinkling monthly rate up to 30,000 gallons (per thousand gallons	$ 3.05	$ 3.15	$ 0.10	3%	Recommended in Rate Study
Water sprinkling monthly rate over 30,000 gallons (per thousand gallons)	$ 3.90	$ 4.02	$ 0.12	3%	Recommended in Rate Study
WATER METER PRICES-NEW ACCOUNTS (fees shown include sales tax)	Based on vendor	Based on vendor			
Model 25 & 35	$ 501.39	$ 868.20	$ 366.81	73%	Based on Water Meter Replacement Bids (2024)
Model 70	$ 757.50	$ 1,085.25	$ 327.75	43%	Based on Water Meter Replacement Bids (2024)
Model 120	$ 1,410.83	$ 2,170.50	$ 759.67	54%	Based on Water Meter Replacement Bids (2024)
Model 170	$ 1,942.60	$ 2,604.60	$ 662.00	34%	Based on Water Meter Replacement Bids (2024)
Model 200	$ 2,615.45	$ 2,604.60	$ (10.85)	0%	Based on Water Meter Replacement Bids (2024)
Model 450	$ 3,208.00	$ 6,511.50	$ 3,303.50	103%	Based on Water Meter Replacement Bids (2024)
2" Compound	$ 4,879.83	$ 2,767.39	$ (2,112.44)	-43%	Based on Water Meter Replacement Bids (2024)
3" Compound	$ 6,180.50	$ 5,534.78	$ (645.72)	-10%	Based on Water Meter Replacement Bids (2024)
4" Compound	$ 9,778.10	$ 7,379.70	$ (2,398.40)	-25%	Based on Water Meter Replacement Bids (2024)
WATER METER PRICES-SPRINKLING ACCOUNTS (fees shown include sales tax)					
Model 25 & 35	$ 275.76	$ 477.51	$ 201.75	73%	Based on Water Meter Replacement Bids (2024)
Model 70	$ 416.63	$ 596.89	$ 180.26	43%	Based on Water Meter Replacement Bids (2024)
Model 120	$ 775.95	$ 1,193.78	$ 417.83	54%	Based on Water Meter Replacement Bids (2024)
Model 170	$ 1,068.43	$ 1,432.53	$ 364.10	34%	Based on Water Meter Replacement Bids (2024)
Model 200	$ 1,438.50	$ 1,432.53	$ (5.97)	0%	Based on Water Meter Replacement Bids (2024)
Model 450	$ 1,764.40	$ 3,581.33	$ 1,816.93	103%	Based on Water Meter Replacement Bids (2024)
2" Compound	$ 3,157.53	$ 1,790.66	$ (1,366.87)	-43%	Based on Water Meter Replacement Bids (2024)
3" Compound	$ 3,999.15	$ 3,581.33	$ (417.82)	-10%	Based on Water Meter Replacement Bids (2024)
4" Compound	$ 6,327.01	$ 4,775.10	$ (1,551.91)	-25%	Based on Water Meter Replacement Bids (2024)
SEWER					
M.C.E.S. SAC (rate set by Metropolitan Council)	$ 2,485.00	$ 2,485.00	$ -	0%	
Sewer connection charge (on bldg. permit)/SAC	$ 1,000.00	$ 1,000.00	$ -	0%	
Sewer connection inspection/sewer disconnect inspection	$ 134.41	$ 148.00	$ 13.59	10%	This should have been increased in 2024. Needs correction.
Sewer Usage Charges (monthly utility bill)					
Sewer residential monthly rate base charge	$ 17.25	$ 17.75	$ 0.50	3%	Recommended in Rate Study
Sewer residential monthly rate 0-9999999 gallons (per thousand gallons)	$ 6.90	$ 7.10	$ 0.20	3%	Recommended in Rate Study
Sewer multi-unit residential monthly rate base charge	$ 17.25	$ 17.75	$ 0.50	3%	Recommended in Rate Study
Sewer multi-unit residential monthly rate 0-9999999 gallons (per thousand gallons)	$ 6.90	$ 7.10	$ 0.20	3%	Recommended in Rate Study
Sewer multi-unit commercial monthly rate base charge	$ 17.25	$ 17.75	$ 0.50	3%	Recommended in Rate Study
Sewer multi-unit commercial monthly rate 0-9999999 gallons (per thousand gallons)	$ 6.90	$ 7.10	$ 0.20	3%	Recommended in Rate Study
Sewer commercial monthly rate base charge	$ 17.25	$ 17.75	$ 0.50	3%	Recommended in Rate Study
Sewer commercial monthly rate 0-9999999 gallons (per thousand gallons)	$ 6.90	$ 7.10	$ 0.20	3%	Recommended in Rate Study
Sewer pipe in monthly rate base charge	$ 54.50	$ 56.15	$ 1.65	3%	Recommended in Rate Study

2025 FEE SCHEDULE

	2024	2025	$	%	Notes
STORMWATER					
Storm water connection inspection	$ 137.00	$ 150.70	$ 13.70	10%	Rate study recommended 10% increase. Performance in prior year exceeded projections
Storm water utility (REF) charges (monthly utility bill) (1 acre=43,560 sq. ft.)					
Residential base charge for up to 14,520 sq ft	$ 8.69	$ 9.56	$ 0.87	10%	Rate study recommended 10% increase. Performance in prior year exceeded projections
+ rate per square ft. for any amount over 14,520 sq feet	0.00014623	$ 0.00	$ 0.00	10%	Rate study recommended 10% increase. Performance in prior year exceeded projections
Multiple, Institutional - rate per square foot	0.00175686	$ 0.00	$ 0.00	10%	Rate study recommended 10% increase. Performance in prior year exceeded projections
(The Multiple, Institutional rate per acre fee)	$ 76.53	$ 84.18	$ 7.65	10%	Rate study recommended 10% increase. Performance in prior year exceeded projections
Commercial - rate per square foot	0.00292802	$ 0.00	$ 0.00	10%	Rate study recommended 10% increase. Performance in prior year exceeded projections
(The Commercial rate per acre fee)	$ 127.55	$ 140.30	$ 12.75	10%	Rate study recommended 10% increase. Performance in prior year exceeded projections
Undeveloped - rate per square foot	0.00014623	$ 0.00	$ 0.00	10%	Rate study recommended 10% increase. Performance in prior year exceeded projections
(The Undeveloped rate per acre fee)	$ 6.37	$ 7.01	$ 0.64	10%	Rate study recommended 10% increase. Performance in prior year exceeded projections
School - rate per square foot	0.00073245	$ 0.00	$ 0.00	10%	Rate study recommended 10% increase. Performance in prior year exceeded projections
(The School rate per acre fee)	$ 31.91	$ 35.10	$ 3.19	10%	Rate study recommended 10% increase. Performance in prior year exceeded projections
SOLID WASTE					
RECYCLING/ORGANICS MONTHLY FEE, RESIDENTIAL	$ 12.50	$ 12.50	$ -	0%	
GARBAGE MONTHLY RATES, RESIDENTIAL					
Sticker service	$ 3.50	$ 3.50	$ -	0%	
1 can (35 gal) weekly	$ 8.02	$ 8.02	$ -	0%	
2 can (65 gal) weekly	$ 13.44	$ 13.44	$ -	0%	
3 can (95 gal) weekly	$ 18.62	$ 18.62	$ -	0%	
4 can (2-65 gal) weekly	$ 28.32	$ 28.32	$ -	0%	
5 can (65 & 95 gal) weekly	$ 33.28	$ 33.28	$ -	0%	
6 can (2-95 gal) weekly	$ 38.01	$ 38.01	$ -	0%	
7 can weekly	$ 47.94	$ 47.94	$ -	0%	
8 can weekly	$ 58.08	$ 58.08	$ -	0%	
9 can weekly	$ 67.55	$ 67.55	$ -	0%	
10 can weekly	$ 77.25	$ 77.25	$ -	0%	
12 can weekly	$ 96.41	$ 96.41	$ -	0%	
Drive up service weekly	$ 12.00	$ 12.00	$ -	0%	
GARBAGE MONTHLY TAX, RESIDENTIAL (25.25%)					
1 can (35 gal) weekly	$ 2.03	$ 2.03	$ -	0%	
2 can (65 gal) weekly	$ 3.39	$ 3.39	$ -	0%	
3 can (95 gal) weekly	$ 4.70	$ 4.70	$ -	0%	
4 can (2-65 gal) weekly	$ 7.15	$ 7.15	$ -	0%	
5 can (65 & 95 gal) weekly	$ 8.40	$ 8.40	$ -	0%	
6 can (2-95 gal) weekly	$ 9.60	$ 9.60	$ -	0%	
7 can weekly	$ 12.10	$ 12.10	$ -	0%	
8 can weekly	$ 14.67	$ 14.67	$ -	0%	
9 can weekly	$ 17.06	$ 17.06	$ -	0%	
10 can weekly	$ 19.51	$ 19.51	$ -	0%	
12 can weekly	$ 24.34	$ 24.34	$ -	0%	
Drive up service weekly	$ 3.03	$ 3.03	$ -	0%	
GARBAGE EVERY OTHER WEEK MONTHLY RATES	Half of weekly rate	Half of weekly rate			
GARBAGE EVERY OTHER WEEK MONTHLY TAX (25.25%)					
1 can (35 gal)	$ 1.01	$ 1.01	$ -	0%	
2 can (65 gal)	$ 1.70	$ 1.70	$ -	0%	
3 can (95 gal)	$ 2.35	$ 2.35	$ -	0%	
Drive up service every other week fee	$ 1.52	$ 1.52	$ -	0%	
CEMETERY					
Cemetery burial easement - Resident (full and cremain lots)	$ 1,550.00	$ 1,705.00	$ 155.00	10%	
Cemetery burial easement - Infant	$ 625.00	$ 687.50	$ 62.50	10%	
Cemetery burial easement - Employee killed in the line of duty	$ 0.00	$ 0.00			
Cemetery grave open/close	$ 1,240.00	$ 1,364.00	$ 124.00	10%	
+ Additional for openings when frost	$ 320.00	$ 352.00	$ 32.00	10%	
+ Additional for weekends/holidays	$ 465.00	$ 511.50	$ 46.50	10%	
Cemetery or Cremain opening/close - Employee killed in the line of duty	$ 0.00	$ 0.00			
Cremain opening/close	$ 705.00	$ 775.50	$ 70.50	10%	
+ Additional for cremain openings when frost	$ 145.00	$ 159.50	$ 14.50	10%	
+ Additional for weekends/holidays (3 hr min.PW staff)	$ 465.00	$ 511.50	$ 46.50	10%	

2025 FEE SCHEDULE

	2024	2025	$	%	Notes
PARKS, RECREATION AND CITY FACILITY RENTALS					
Municipal Boat Slips, Beach, and Lakefront Rentals					
Outer lagoon	$ 2,390.00	$ 2,630.00	$ 240.00	10%	Catching up to Excelsior. Still about 6% below them.
Inner lagoon	$ 2,085.00	$ 2,300.00	$ 215.00	10%	Catching up to Excelsior. Still about 6% below them.
Canoe rack (non-resident fees are double)	$ 98.00	$ 105.00	$ 7.00	7%	Catching up to Excelsior. Still about 17% below on the low end, above them on high end.
Charter boats annual permit	$ 2,620.00	$ 2,751.00	$ 131.00	5%	
Charter boats temporary one day permit (1 pickup, 1 drop off)	$ 451.00	$ 474.00	$ 23.00	5%	
"Museum of Lake Minnetonka" charter boat "Minnehaha" (50% of annual permit)	$ 1,310.00	$ 1,376.00	$ 66.00	5%	

City Council Workshop
City Council Agenda Report

MEETING DATE: August 20, 2024	**WORKSHOP AGENDA ITEM:** 2
TITLE: Discussion of 2025 Preliminary General Fund Budget and Property Tax Levy (6:10-6:30 p.m.)	
PREPARED BY: Aurora Yager, Deputy City Manager	
REVIEWED BY: Jeffrey Dahl, City Manager	

DISCUSSION OBJECTIVE:
To review the current status of the preliminary 2025 General Fund budget and property tax levy and discuss if additional changes are needed at this stage.

2024-2026 STRATEGIC PLAN PRIORITIES RELEVANCE:
Diversify Revenue
The draft preliminary budget moves the City forward in diversifying revenue by making it less dependent on property taxes.

Achieve & Sustain Operational Excellence
The draft preliminary budget funds several initiatives and projects that will help the organization achieve and sustain excellence in providing services to and for the community.

Sustain Community Character & Safety
The draft preliminary budget funds several initiatives and projects that will keep community character and make it safer

BACKGROUND:
Included below is a summary of the current status of the preliminary General Fund budget and property tax levy. Council should discuss its status and direct staff if any further changes are needed prior to it being adopted at the September 3, 2024 City Council Meeting. The preliminary levy sets the maximum amount the City can levy in property taxes for the next year. This amount is also included in the Truth in Taxation notices the County mails out. When the final budget is considered in December, the proposed levy amount may be lowered but cannot increase from what was preliminarily approved in September.

Next Steps
Next steps in the 2025 budget process are:

- September 3, 2024 – Council adopts Preliminary General Fund Budget, Enterprise Budgets, and Fee Schedule
- October 8, 2024 - Capital Improvement Plan (CIP) Workshop
- October 22, 2024 - Budget Status Update Workshop (Tentative)
- October-November – Staff refines General Fund budget, Enterprise Fund Budgets and CIP as needed
- December 3, 2024 - Council adopts Final 2025 Budgets
- December 17, 2024 - Council adopts 2025-2034 CIP

ATTACHMENTS:
1. GF Budget Staus Update
2. Prelim General Fund Budget

2025 Preliminary General Fund Budget Status as of 8/20/2024

		1st Draft of Preliminary Budget		*Current* Draft of Preliminary Budget	
	2024	**2025**	**% Change**	**2025**	**% Change**
General	$5,905,107	$6,509,391	10.23%	$6,389,865	8.21%
City Infrastructure	$502,015	$502,000	0.00%	$502,000	0.00%
Total City Tax Levy	**$6,407,122**	**$7,011,391**	**9.43%**	**$6,891,865**	**7.57%**

Summary of Changes Since the First Workshop

Based on Council input at the last workshop, staff have made the following changes:

- Delayed additional Police Officer until mid-year 2025
- Delayed Full-Time Fire Chief until 2026
- Removed city-wide mailing off annual report
- Updated revenues to reflect 5% fee increase in liquor licenses and 10% increase in sidewalk café permits

General Fund Levy Drivers

Several factors are contributing to the 2025 budget and specifically are driving the general fund levy increase of $484,758. Some of the significant categories are listed and represented in the chart below.

- **Investing in IT and Technology:** increase in contract cost and scope of managed IT provider and additional resources for cybersecurity services, new phone system.
- **Investing in Employee Compensation:** 3% COLA, market adjustments per union contracts, and recruitment and retention incentive pay for Police Officers.
- **Adding Public Safety Employees:** adding a Police Officer (starting mid-year) and increasing hours for a Police Department Records and Community Service Officer positions.
- **Insurance:** increases in general liability insurance based on the prior year's valuation increases and estimated increases for new Lakewalk and docks.

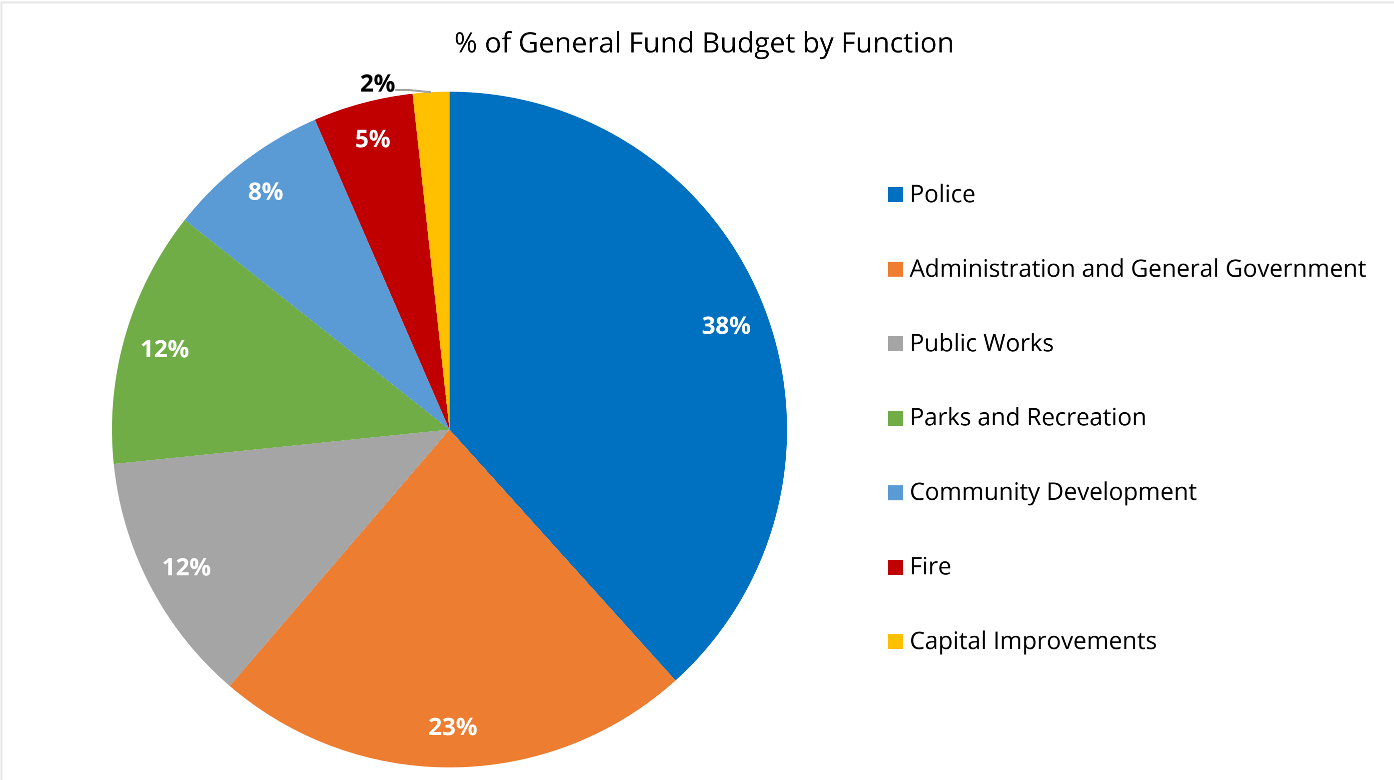
General Fund Budget Summary

Below is a summary of the General fund's revenues and expenditures. Actual amounts are presented for the two prior years and the current year to date as well as projected budget amounts for next year.

	Actual		Budget		Increase/ (Decrease) from PY	Percent Change
	2022	2023	2024	2025		
Revenues						
Taxes	$4,785,349	$5,279,837	$5,905,107	$6,389,865	$484,758	8.21%
Franchise Fees	$87,436	$88,002	$88,000	$88,000	$-	0.00%
Licenses and Permits	$586,814	$741,116	$713,000	$685,600	$(27,400)	-3.84%
Intergovernmental	$765,403	$330,738	$412,736	$360,100	$(52,636)	-12.75%
Charges for Services	$919,780	$926,037	$892,719	$990,818	$98,099	10.99%
Fines and Forfeitures	$62,255	$81,869	$71,000	$91,500	$20,500	28.87%
Interest	$(131,188)	$178,277	$58,400	$125,000	$66,600	114.04%
Miscellaneous	$15,755	$60,081	$32,000	$35,000	$3,000	9.38%
Transfers In	$579,316	$453,000	$393,313	$408,313	$15,000	3.81%
Total Revenues	**$7,670,920**	**$8,138,957**	**$8,566,275**	**$9,174,196**	**$607,921**	**7.10%**

	Actual		Budget		Increase/ (Decrease) from PY	Percent Change
	2022	2023	2024	2025		
Expenditures						
Mayor and Council	$52,232	$54,544	$65,986	$73,190	$7,204	10.92%
Administration and Finance	$957,343	$990,750	$1,161,405	$1,268,540	$107,135	9.22%
Assessing	$83,018	$99,000	$105,500	$-	$(105,500)	-100.00%
Community Development	$333,363	$369,666	$406,515	$447,345	$40,830	10.04%
Building Operations & Maint.	$298,885	$299,510	$373,473	$345,845	$(27,628)	-7.40%
Police	$2,238,426	$2,577,937	$2,947,907	$3,452,590	$504,683	17.12%
Crime Control & Investigation	$49,674	$58,706	$51,250	$53,150	$1,900	3.71%
Fire	$359,872	$401,297	$411,171	$438,585	$27,414	6.67%
Building Inspections	$218,585	$222,527	$259,776	$270,500	$10,724	4.13%
Emergency Management	$6,367	$1,785	$5,000	$10,100	$5,100	102.00%
Streets	$620,551	$657,683	$707,454	$742,180	$34,726	4.91%
Health Inspections	$36,775	$34,375	$41,000	$-	$(41,000)	-100.00%
Engineering	$136,489	$150,946	$241,358	$249,525	$8,167	3.38%
Parks	$854,856	$832,268	$1,074,130	$1,126,146	$52,016	4.84%
Boulevard Maint. & Lighting	$96,761	$107,012	$117,500	$117,500	$-	0.00%
Miscellaneous Allocations	$959,701	$1,238,191	$596,850	$579,000	$(17,850)	-2.99%
Total Expenditures	**$7,302,895**	**$8,096,197**	**$8,566,275**	**$9,174,196**	**$607,921**	**7.10%**
Revenues Less Expenditures	$368,025	$42,760	$ -	$ -		

A visual breakdown on where the General Fund Budget is spent by function of the City is provided below.



Options to Reduce the General Fund Operating Budget Levy

Reduce Expenditures

While staff have already incorporated Council feedback into the first round of budget cuts, if desired staff have prepared several options to reduce the general fund budget expenditures, each with their tradeoffs, for Council consideration. Recommendations are listed in order.

Expenditure Item	Savings Amount	Approx. Levy % Savings	Tradeoffs
Remove Additional Contracted IT Support/Cybersecurity Project	$25,000	0.39%	In lieu of in-house IT support, additional contracted support from Loffler is needed to implement recommendations from the cybersecurity study as outlined in the Strategic Plan. Without additional support, cybersecurity improvements will be placed on the back burner.
Delay Police Officer to 2026	$63,472	0.99%	This position was included in the Long-Term Staffing Plan for 2025 to ensure the Police Department can meet its goal of always having two officers on. Delaying this position can cause a strain on Police Department staffing if turnover occurs.
Reduce Capital Transfers Out to Capital Funds	Up to $160,000	2.50%	Maintaining annual capital allocations is key to continuing the City's commitment to funding capital projects with cash. Reinstating capital contributions to higher levels will necessitate future levy increases.
Total Expenditure Reduction Ideas	Up to $383,542	0%-5.98%	

Increase Revenues

In addition to reducing expenditures, opportunities to increase revenues will continue to be explored and are noted below. They were not certain enough at this stage to include in this draft of the budget.

Item	Potential Amount	Approx. Levy % Savings
Increase existing or add new franchise fees	$27,000+	0.42%

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 CITY COUNCIL REVIEW	2025 CITY COUNCIL REVIEW Amt Change	2025 CITY COUNCIL REVIEW % Change
GENERAL FUND								
Estimated Revenues								
ALL DEPARTMENTS								
101-00000-31010	Property Taxes	5,400,851	5,279,837	3,042,744	5,905,107	6,389,865	484,758	8
101-00000-32110	ALCOHOLIC BEVERAGES	155,400	161,402	184,191	173,000	193,400	20,400	12
101-00000-32120	Health	64,000	61,258	8,821	61,000	2,250	(58,750)	(96)
101-00000-32140	Cigarette License	620	800	0	800	950	150	19
101-00000-32160	Trade License	6,825	8,881	4,807	8,000	9,000	1,000	13
101-00000-32180	Rental License	37,000	42,331	37,965	42,500	38,000	(4,500)	(11)
101-00000-32190	Misc License	7,500	13,880	5,488	12,000	5,000	(7,000)	(58)
101-00000-32210	Building Permits	287,700	300,921	186,079	287,700	300,000	12,300	4
101-00000-32222	Heating Permits	54,200	68,694	31,511	60,000	60,000	0	0
101-00000-32230	Plumbing Permits	36,000	37,287	26,426	36,000	40,000	4,000	11
101-00000-32290	Misc Permits	28,000	44,657	27,000	30,000	35,000	5,000	17
101-00000-33160	Other Federal Grants	0	2,670	0	0	0	0	0
101-00000-33422	STATE AID/GRANTS	5,000	0	53,742	0	0	0	0
101-00000-34104	Plan Check Fee	138,100	215,551	105,820	160,000	180,000	20,000	13
101-00000-34106	Project Inspection	190,000	171,886	67,669	200,000	200,000	0	0
101-00000-34110	Planning Charges	48,000	23,610	15,668	45,000	30,000	(15,000)	(33)
101-00000-34190	Charges for Services/Gen Gov	25,000	30,961	10,870	27,000	27,000	0	0
101-00000-34942	Grave Openings	10,000	5,814	4,115	10,000	5,500	(4,500)	(45)
101-00000-36101	Spec Assess Principal	0	1,647	0	0	0	0	0
101-00000-36210	Interest Earnings	0	178,277	118,100	58,400	125,000	66,600	114
101-00000-36211	Blvd. Lights & Maint.	88,000	88,002	21,763	88,000	88,000	0	0
101-00000-36221	Library Rent	25,600	27,675	15,489	26,610	27,100	490	2
101-00000-36222	FACILITY RENT	12,000	11,278	6,655	16,449	11,848	(4,601)	(28)
101-00000-36225	CC CONVENIENCE FEE	0	0	7,455	0	12,000	12,000	0
101-00000-39101	Sales of General Fixed Assets	0	0	8,245	0	0	0	0
101-00000-39200	Interfund Operating Transfers	423,000	423,000	119,583	363,313	378,313	15,000	4
101-00000-39201	Transfers from TIF	30,000	30,000	0	30,000	30,000	0	0
101-00000-39400	Misc.Revenues	12,500	60,081	133,632	32,000	35,000	3,000	9
Total Department ALL DEPARTMENTS:		**7,085,296**	**7,290,400**	**4,243,838**	**7,672,879**	**8,223,226**	**550,347**	**7.17**
Police								
101-42100-32240	Animal Licenses	2,500	1,004	766	2,000	2,000	0	0
101-42100-33416	Police Training Reimbursement	15,000	28,976	7,492	14,500	16,500	2,000	14
101-42100-33421	Insurance Premium Tax-Police	128,000	144,285	0	144,000	150,000	6,000	4
101-42100-33422	STATE AID/GRANTS	3,000	52,864	25,824	139,736	74,100	(65,636)	(47)
101-42100-34108	Police Services - SRO	61,000	39,809	8,106	0	84,000	84,000	0
101-42100-34109	Police Charges for Services	30,000	25,030	3,600	22,000	20,000	(2,000)	(9)
101-42100-34211	Accidents Reports	151	458	70	150	150	0	0
101-42100-34212	Fingerprinting	1,500	820	442	1,000	1,000	0	0
101-42100-34214	Alarm Charges	1,000	3,071	165	1,000	1,000	0	0
101-42100-34998	Police Services - Long Lake	322,400	322,404	193,711	332,000	341,960	9,960	3
101-42100-35101	Court Fines	70,000	79,559	48,348	70,000	90,000	20,000	29
101-42100-35106	Misc Fines	2,000	2,310	2,070	1,000	1,500	500	50
Total Department Police:		**636,551**	**700,590**	**290,594**	**727,386**	**782,210**	**54,824**	**7.54**

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 CITY COUNCIL REVIEW	2025 CITY COUNCIL REVIEW Amt Change	2025 CITY COUNCIL REVIEW % Change
GENERAL FUND								
Estimated Revenues								
Fire								
101-42200-33420	Insurance Premium Tax-Fire	82,000	95,562	0	95,000	100,000	5,000	5
101-42200-33422	STATE AID/GRANTS	7,000	6,381	15,627	19,500	19,500	0	0
101-42200-34201	Fire Contracts	47,670	47,670	51,510	51,510	49,260	(2,250)	(4)
101-42200-34203	Fire Misc.	0	0	4,740	0	0	0	0
Total Department Fire:		**136,670**	**149,613**	**71,877**	**166,010**	**168,760**	**2,750**	**1.66**
Estimated Revenues		**7,858,517**	**8,140,603**	**4,606,309**	**8,566,275**	**9,174,196**	**607,921**	**7.10**
Appropriations								
Mayor and Council								
101-41100-00103	Part-Time Employees	24,000	24,000	12,000	24,000	31,000	7,000	29
101-41100-00121	PERA	0	0	0	0	665	665	0
101-41100-00122	FICA	1,836	1,836	918	1,836	2,375	539	29
101-41100-00210	Operating Supplies (GENERAL)	500	109	119	500	500	0	0
101-41100-00301	Auditing and Acct g Services	0	(1)	0	0	0	0	0
101-41100-00302	Consultants	13,000	10,684	5,080	15,000	12,000	(3,000)	(20)
101-41100-00331	Mileage & Expense Account	3,812	6,475	1,456	5,000	5,000	0	0
101-41100-00433	Dues, Licensing & Seminars	3,150	911	400	3,150	3,150	0	0
101-41100-00493	Volunteer program	8,000	6,039	0	8,000	8,000	0	0
101-41100-00494	COMMUNITY EVENTS	0	0	4,715	6,500	8,500	2,000	31
101-41100-00499	Miscellaneous	2,000	4,491	563	2,000	2,000	0	0
Total Department Mayor and Council:		**56,298**	**54,544**	**25,251**	**65,986**	**73,190**	**7,204**	**10.92**
Administration & Finance								
101-41500-00101	Full-Time Employees Regular	441,148	432,020	247,677	476,892	516,910	40,018	8
101-41500-00102	Overtime	0	65	586	0	500	500	0
101-41500-00103	Part-Time Employees	19,500	9,273	17,050	37,338	29,500	(7,838)	(21)
101-41500-00121	PERA	33,964	32,632	19,493	38,086	40,490	2,404	6
101-41500-00122	FICA	35,240	31,420	19,120	38,847	41,300	2,453	6
101-41500-00130	Employer Paid Ins	72,226	67,907	41,806	76,944	86,000	9,056	12
101-41500-00140	Unemployment Comp (GENERAL)	0	356	343	0	0	0	0
101-41500-00200	Office Supplies (GENERAL)	10,900	9,636	6,734	10,900	8,500	(2,400)	(22)
101-41500-00240	Small Tools and Minor Equip	0	0	370	0	0	0	0
101-41500-00301	Auditing and Acct g Services	57,900	65,614	43,797	65,240	66,910	1,670	3
101-41500-00302	Consultants	43,000	14,720	20,000	50,000	50,000	0	0
101-41500-00304	Legal Fees	124,000	116,979	77,125	135,000	135,000	0	0
101-41500-00306	Personnel Expense	18,550	10,216	4,932	13,500	17,000	3,500	26
101-41500-00311	Data Processing	70,000	75,680	45,359	54,431	98,920	44,489	82
101-41500-00324	Internet/Web Page	6,500	0	7,610	6,500	7,610	1,110	17
101-41500-00331	Mileage & Expense Account	8,000	8,430	3,728	8,000	8,000	0	0
101-41500-00350	Printing & Publishing	13,300	18,070	15,135	32,300	42,100	9,800	30
101-41500-00404	Repairs/Maint - Machin/Equip	9,300	11,420	9,404	13,700	13,700	0	0
101-41500-00433	Dues, Licensing & Seminars	74,600	58,768	59,813	68,760	70,700	1,940	3
101-41500-00434	Training and schools	12,300	7,195	6,826	13,667	14,100	433	3
101-41500-00497	Credit Card Fees	15,000	17,913	7,739	18,000	18,000	0	0
101-41500-00499	Miscellaneous	2,000	997	0	1,800	1,800	0	0
101-41500-00540	Equipment	2,000	1,439	1,684	1,500	1,500	0	0
Total Department Administration & Finance:		**1,069,428**	**990,750**	**656,331**	**1,161,405**	**1,268,540**	**107,135**	**9.22**

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 CITY COUNCIL REVIEW	2025 CITY COUNCIL REVIEW Amt Change	2025 CITY COUNCIL REVIEW % Change
GENERAL FUND								
Appropriations								
Assessing								
101-41550-00210	Operating Supplies (GENERAL)	3,000	0	0	2,500	0	(2,500)	(100)
101-41550-00302	Consultants	95,000	99,000	51,500	103,000	0	(103,000)	(100)
Total Department Assessing:		**98,000**	**99,000**	**51,500**	**105,500**	**0**	**(105,500)**	**(100.00)**
Community Development								
101-41910-00101	Full-Time Employees Regular	276,623	277,777	161,622	301,981	319,720	17,739	6
101-41910-00121	PERA	20,612	20,698	12,049	22,514	23,850	1,336	6
101-41910-00122	FICA	21,162	20,217	11,736	22,964	24,325	1,361	6
101-41910-00130	Employer Paid Ins	46,868	33,548	20,438	34,556	53,200	18,644	54
101-41910-00210	Operating Supplies (GENERAL)	0	162	122	0	0	0	0
101-41910-00302	Consultants	5,000	998	951	5,000	5,000	0	0
101-41910-00331	Mileage & Expense Account	1,000	743	356	1,000	1,000	0	0
101-41910-00433	Dues, Licensing & Seminars	8,500	10,025	4,359	10,000	11,750	1,750	18
101-41910-00491	Energy & Environment Committe	5,000	5,074	985	5,000	5,000	0	0
101-41910-00492	HPB	3,500	424	1,663	3,500	3,500	0	0
101-41910-00499	Miscellaneous	0	0	103	0	0	0	0
Total Department Community Development:		**388,265**	**369,666**	**214,384**	**406,515**	**447,345**	**40,830**	**10.04**
Building Operations & Maint.								
101-41940-00101	Full-Time Employees Regular	38,842	38,998	32,429	61,614	63,500	1,886	3
101-41940-00102	Overtime	0	1,536	822	1,000	1,800	800	80
101-41940-00121	PERA	2,913	3,040	2,494	4,696	4,900	204	4
101-41940-00122	FICA	2,971	3,087	2,532	4,790	5,000	210	4
101-41940-00130	Employer Paid Ins	6,850	6,963	6,423	11,223	12,125	902	8
101-41940-00210	Operating Supplies (GENERAL)	12,500	8,630	4,383	12,500	8,500	(4,000)	(32)
101-41940-00309	Contractual Services	0	616	0	0	0	0	0
101-41940-00321	Telephone	28,000	23,262	15,319	29,750	34,620	4,870	16
101-41940-00381	Electric Utilities	65,000	58,675	17,800	65,000	58,000	(7,000)	(11)
101-41940-00383	Fuel, oil and natural gas	35,000	30,311	12,816	52,000	35,000	(17,000)	(33)
101-41940-00386	Other Utilities	6,000	12,458	8,529	9,600	12,500	2,900	30
101-41940-00401	Repairs/Maint Buildings	30,000	23,304	4,571	30,000	30,000	0	0
101-41940-00404	Repairs/Maint - Machin/Equip	20,000	11,077	836	30,000	15,000	(15,000)	(50)
101-41940-00409	Maint services & Improv	40,000	57,356	41,561	53,800	56,900	3,100	6
101-41940-00499	Miscellaneous	5,500	20,197	4,435	7,500	8,000	500	7
Total Department Building Operations & Maint.:		**293,576**	**299,510**	**154,950**	**373,473**	**345,845**	**(27,628)**	**(7.40)**

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 CITY COUNCIL REVIEW	2025 CITY COUNCIL REVIEW Amt Change	2025 CITY COUNCIL REVIEW % Change
GENERAL FUND								
Appropriations								
Police								
101-42100-00101	Full-Time Employees Regular	1,636,797	1,556,997	888,340	1,745,882	2,087,235	341,353	20
101-42100-00102	Overtime	67,000	113,612	58,631	98,946	105,400	6,454	7
101-42100-00103	Part-Time Employees	35,830	21,116	16,491	67,197	84,900	17,703	26
101-42100-00105	Temporary Employees Overtime	0	9,225	10,510	0	10,000	10,000	0
101-42100-00107	Military Leave	0	6,745	1,977	7,544	8,325	781	10
101-42100-00121	PERA	293,232	289,825	167,495	325,525	371,500	45,975	14
101-42100-00122	FICA	36,402	30,354	15,687	36,489	47,500	11,011	30
101-42100-00130	Employer Paid Ins	335,641	305,770	192,142	372,764	425,510	52,746	14
101-42100-00200	Office Supplies (GENERAL)	2,500	3,612	688	2,500	3,500	1,000	40
101-42100-00210	Operating Supplies (GENERAL)	4,500	4,008	4,486	4,500	5,000	500	11
101-42100-00212	Motor Fuels	36,000	50,064	21,491	42,000	45,000	3,000	7
101-42100-00215	K-9 SUPPLIES	0	3,749	2,016	3,400	3,500	100	3
101-42100-00217	Uniforms	16,000	18,793	7,008	18,000	19,000	1,000	6
101-42100-00240	Small Tools and Minor Equip	1,800	2,869	1,552	4,000	3,000	(1,000)	(25)
101-42100-00302	Consultants	0	500	130	0	0	0	0
101-42100-00306	Personnel Expense	6,000	3,384	2,124	5,000	5,800	800	16
101-42100-00309	Contractual Services	28,900	38,320	25,946	58,520	63,020	4,500	8
101-42100-00311	Data Processing	0	0	15,922	44,260	37,200	(7,060)	(16)
101-42100-00323	Radio Units	37,000	31,753	19,095	37,000	38,000	1,000	3
101-42100-00331	Mileage & Expense Account	2,200	814	356	1,200	1,200	0	0
101-42100-00350	Printing & Publishing	2,000	276	0	1,500	1,500	0	0
101-42100-00404	Repairs/Maint - Machin/Equip	17,000	42,286	19,391	21,000	28,000	7,000	33
101-42100-00409	Maint services & Improv	700	1,254	0	700	0	(700)	(100)
101-42100-00433	Dues, Licensing & Seminars	5,500	8,574	7,346	14,480	15,000	520	4
101-42100-00434	Training and schools	18,000	27,424	13,137	25,000	33,000	8,000	32
101-42100-00499	Miscellaneous	2,500	1,388	212	2,500	2,500	0	0
101-42100-00540	Equipment	2,600	5,225	2,282	8,000	8,000	0	0
Total Department Police:		**2,588,102**	**2,577,937**	**1,494,455**	**2,947,907**	**3,452,590**	**504,683**	**17.12**
Crime Control and Investigate								
101-42120-00304	Legal Fees	42,000	47,540	23,494	43,000	45,150	2,150	5
101-42120-00308	Prisoner Care	5,000	8,777	2,328	5,750	5,500	(250)	(4)
101-42120-00309	Contractual Services	1,000	2,389	0	2,500	2,500	0	0
Total Department Crime Control and Investigate:		**48,000**	**58,706**	**25,822**	**51,250**	**53,150**	**1,900**	**3.71**

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 CITY COUNCIL REVIEW	2025 CITY COUNCIL REVIEW Amt Change	2025 CITY COUNCIL REVIEW % Change
GENERAL FUND								
Appropriations								
Fire								
101-42200-00101	Full-Time Employees Regular	0	1,218	1,296	0	0	0	0
101-42200-00103	Part-Time Employees	96,900	89,381	54,293	112,869	124,835	11,966	11
101-42200-00122	FICA	7,413	6,931	4,253	8,634	9,550	916	11
101-42200-00130	Employer Paid Ins	876	977	532	768	800	32	4
101-42200-00200	Office Supplies (GENERAL)	200	92	10	200	200	0	0
101-42200-00210	Operating Supplies (GENERAL)	7,500	7,453	3,731	7,500	7,500	0	0
101-42200-00212	Motor Fuels	6,200	6,616	2,276	6,200	6,200	0	0
101-42200-00217	Uniforms	14,500	16,813	1,535	15,000	16,000	1,000	7
101-42200-00240	Small Tools and Minor Equip	9,000	9,599	3,528	9,500	9,500	0	0
101-42200-00241	Safety equip/testings	10,500	11,585	9,432	11,000	14,000	3,000	27
101-42200-00301	Auditing and Acct g Services	6,500	6,950	7,300	7,000	0	(7,000)	(100)
101-42200-00306	Personnel Expense	8,500	5,637	553	8,500	8,500	0	0
101-42200-00309	Contractual Services	0	0	0	5,000	5,000	0	0
101-42200-00323	Radio Units	27,000	32,704	14,205	27,000	27,000	0	0
101-42200-00331	Mileage & Expense Account	1,000	1,735	0	1,000	1,000	0	0
101-42200-00381	Electric Utilities	9,000	13,301	3,457	9,000	9,000	0	0
101-42200-00383	Fuel, oil and natural gas	15,000	9,554	4,032	15,000	15,000	0	0
101-42200-00404	Repairs/Maint - Machin/Equip	15,000	21,166	18,143	15,000	16,000	1,000	7
101-42200-00433	Dues, Licensing & Seminars	2,000	1,365	1,157	2,000	2,000	0	0
101-42200-00434	Training and schools	12,500	13,254	24,228	13,500	15,000	1,500	11
101-42200-00437	Payments to Organizations	47,000	47,000	0	48,500	48,500	0	0
101-42200-00438	Payment to Fire Relief 2% Aid	80,000	95,562	0	85,000	100,000	15,000	18
101-42200-00499	Miscellaneous	3,000	2,404	1,808	3,000	3,000	0	0
Total Department Fire:		**379,589**	**401,297**	**155,769**	**411,171**	**438,585**	**27,414**	**6.67**
Building Inspection								
101-42400-00101	Full-Time Employees Regular	133,238	132,264	76,256	141,950	147,700	5,750	4
101-42400-00103	Part-Time Employees	17,916	10,339	3,921	17,160	22,900	5,740	33
101-42400-00121	PERA	11,337	10,359	5,990	11,933	12,800	867	7
101-42400-00122	FICA	11,564	10,674	5,961	12,172	13,050	878	7
101-42400-00130	Employer Paid Ins	26,320	26,674	16,253	34,061	29,600	(4,461)	(13)
101-42400-00200	Office Supplies (GENERAL)	700	685	521	800	840	40	5
101-42400-00212	Motor Fuels	500	405	195	500	525	25	5
101-42400-00309	Contractual Services	25,000	20,710	12,968	28,000	29,400	1,400	5
101-42400-00331	Mileage & Expense Account	500	43	43	500	500	0	0
101-42400-00404	Repairs/Maint - Machin/Equip	1,000	0	100	1,000	1,000	0	0
101-42400-00433	Dues, Licensing & Seminars	9,000	8,528	6,011	9,700	10,185	485	5
101-42400-00499	Miscellaneous	2,000	1,846	0	2,000	2,000	0	0
Total Department Building Inspection:		**239,075**	**222,527**	**128,219**	**259,776**	**270,500**	**10,724**	**4.13**
Emergency Management								
101-42500-00409	Maint services & Improv	1,500	1,316	600	1,500	1,600	100	7
101-42500-00433	Dues, Licensing & Seminars	2,500	375	4,800	3,000	8,000	5,000	167
101-42500-00499	Miscellaneous	500	94	0	500	500	0	0
Total Department Emergency Management:		**4,500**	**1,785**	**5,400**	**5,000**	**10,100**	**5,100**	**102.00**

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 CITY COUNCIL REVIEW	2025 CITY COUNCIL REVIEW Amt Change	2025 CITY COUNCIL REVIEW % Change
GENERAL FUND								
Appropriations								
Streets								
101-43100-00101	Full-Time Employees Regular	371,896	356,647	211,187	384,217	398,400	14,183	4
101-43100-00102	Overtime	23,000	6,020	4,572	23,000	17,000	(6,000)	(26)
101-43100-00103	Part-Time Employees	6,600	4,298	2,288	7,990	8,220	230	3
101-43100-00121	PERA	29,618	27,065	16,145	31,073	31,100	27	0
101-43100-00122	FICA	30,714	23,561	14,006	31,694	32,400	706	2
101-43100-00130	Employer Paid Ins	90,313	86,189	54,565	91,920	100,800	8,880	10
101-43100-00200	Office Supplies (GENERAL)	700	241	213	700	700	0	0
101-43100-00210	Operating Supplies (GENERAL)	5,200	3,580	2,753	5,200	5,200	0	0
101-43100-00212	Motor Fuels	18,000	17,665	5,022	19,000	19,000	0	0
101-43100-00216	Chemicals and Chem Products	12,000	21,806	0	12,000	22,000	10,000	83
101-43100-00217	Uniforms	2,000	1,317	1,498	2,000	2,000	0	0
101-43100-00220	Repair/Maint Supply (GENERAL)	22,000	35,876	5,377	30,000	30,000	0	0
101-43100-00226	Sign Repair Materials	15,000	15,089	9,921	15,000	21,000	6,000	40
101-43100-00229	Dirt, Sand and gravel	10,000	8,101	276	10,000	10,000	0	0
101-43100-00240	Small Tools and Minor Equip	2,500	2,577	2,782	2,500	3,000	500	20
101-43100-00241	Safety equip/testings	2,000	1,475	1,120	2,000	2,000	0	0
101-43100-00306	Personnel Expense	0	0	334	660	660	0	0
101-43100-00323	Radio Units	4,000	3,890	1,985	4,200	4,400	200	5
101-43100-00331	Mileage & Expense Account	1,200	46	0	2,200	2,200	0	0
101-43100-00404	Repairs/Maint - Machin/Equip	7,500	7,243	1,808	8,500	8,500	0	0
101-43100-00409	Maint services & Improv	10,000	17,218	10,806	12,000	12,000	0	0
101-43100-00415	Other Equipment Rentals	8,000	15,959	3,485	8,000	8,000	0	0
101-43100-00433	Dues, Licensing & Seminars	2,500	1,809	1,383	3,100	3,100	0	0
101-43100-00499	Miscellaneous	0	11	479	500	500	0	0
Total Department Streets:		**674,741**	**657,683**	**352,005**	**707,454**	**742,180**	**34,726**	**4.91**
Health Inspections								
101-43200-00309	Contractual Services	41,000	34,375	21,675	41,000	0	(41,000)	(100)
Total Department Health Inspections:		**41,000**	**34,375**	**21,675**	**41,000**	**0**	**(41,000)**	**(100.00)**
Engineering								
101-43300-00101	Full-Time Employees Regular	164,816	111,296	62,140	173,745	178,400	4,655	3
101-43300-00121	PERA	11,912	8,217	4,624	12,963	13,325	362	3
101-43300-00122	FICA	12,609	8,187	4,626	13,223	13,600	377	3
101-43300-00130	Employer Paid Ins	20,386	15,044	9,278	32,627	35,100	2,473	8
101-43300-00210	Operating Supplies (GENERAL)	600	174	82	600	400	(200)	(33)
101-43300-00212	Motor Fuels	400	544	188	400	400	0	0
101-43300-00331	Mileage & Expense Account	1,100	613	109	1,200	1,200	0	0
101-43300-00404	Repairs/Maint - Machin/Equip	500	625	64	500	500	0	0
101-43300-00433	Dues, Licensing & Seminars	5,000	5,747	3,840	5,500	6,000	500	9
101-43300-00499	Miscellaneous	500	499	721	600	600	0	0
Total Department Engineering:		**217,823**	**150,946**	**85,672**	**241,358**	**249,525**	**8,167**	**3.38**

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 CITY COUNCIL REVIEW	2025 CITY COUNCIL REVIEW Amt Change	2025 CITY COUNCIL REVIEW % Change
GENERAL FUND								
Appropriations								
Parks								
101-45200-00101	Full-Time Employees Regular	455,371	456,317	260,431	525,147	551,025	25,878	5
101-45200-00102	Overtime	25,000	15,930	6,998	26,500	26,500	0	0
101-45200-00103	Part-Time Employees	50,000	33,130	24,329	51,290	49,500	(1,790)	(3)
101-45200-00121	PERA	36,028	35,028	20,015	45,153	47,000	1,847	4
101-45200-00122	FICA	40,574	36,279	21,042	46,056	48,000	1,944	4
101-45200-00130	Employer Paid Ins	105,950	102,313	64,809	125,388	130,500	5,112	4
101-45200-00200	Office Supplies (GENERAL)	600	375	363	600	600	0	0
101-45200-00210	Operating Supplies (GENERAL)	8,000	8,166	8,350	10,000	12,000	2,000	20
101-45200-00212	Motor Fuels	16,000	13,525	5,650	16,000	16,000	0	0
101-45200-00216	Chemicals and Chem Products	4,000	792	3,487	4,000	6,000	2,000	50
101-45200-00217	Uniforms	3,000	2,548	3,129	3,375	3,500	125	4
101-45200-00221	Equipment Parts	800	665	255	800	800	0	0
101-45200-00222	Repair & Maint - Equip	8,100	15,660	8,497	15,000	15,000	0	0
101-45200-00226	Sign Repair Materials	1,500	959	534	1,500	1,500	0	0
101-45200-00227	Plantings	12,000	13,849	15,680	15,000	20,000	5,000	33
101-45200-00229	Dirt, Sand and gravel	5,000	2,128	4,899	5,000	10,000	5,000	100
101-45200-00240	Small Tools and Minor Equip	6,000	5,115	2,645	6,000	6,000	0	0
101-45200-00241	Safety equip/testings	2,300	1,486	1,780	2,300	2,300	0	0
101-45200-00306	Personnel Expense	0	0	803	1,200	1,200	0	0
101-45200-00309	Contractual Services	15,500	17,292	9,106	20,000	26,500	6,500	33
101-45200-00312	Rec Program Fee/Sr. Serv	43,000	11,905	0	43,000	40,000	(3,000)	(7)
101-45200-00316	Weed Control	8,500	7,071	4,462	10,000	11,000	1,000	10
101-45200-00323	Radio Units	3,900	3,672	1,874	4,000	4,100	100	3
101-45200-00331	Mileage & Expense Account	1,400	831	243	1,650	1,650	0	0
101-45200-00350	Printing & Publishing	500	0	66	500	500	0	0
101-45200-00404	Repairs/Maint - Machin/Equip	6,000	2,375	721	6,000	6,000	0	0
101-45200-00409	Maint services & Improv	6,500	2,349	10,740	6,500	6,500	0	0
101-45200-00415	Other Equipment Rentals	4,500	4,889	2,907	4,500	5,800	1,300	29
101-45200-00433	Dues, Licensing & Seminars	7,100	6,430	5,419	11,750	11,750	0	0
101-45200-00437	Payments to Organizations	30,921	30,921	23,191	54,921	54,921	0	0
101-45200-00499	Miscellaneous	1,000	268	891	11,000	10,000	(1,000)	(9)
Total Department Parks:		**909,044**	**832,268**	**513,316**	**1,074,130**	**1,126,146**	**52,016**	**4.84**
Boulevard Maint. And lighting								
101-45203-00220	Repair/Maint Supply (GENERAL)	31,500	28,227	5,059	31,500	31,500	0	0
101-45203-00381	Electric Utilities	80,000	75,546	28,584	80,000	80,000	0	0
101-45203-00406	Street lights and Signal Main	5,000	3,239	5,667	6,000	6,000	0	0
Total Department Boulevard Maint. And lighting:		**116,500**	**107,012**	**39,310**	**117,500**	**117,500**	**0**	**0.00**
Miscellaneous Allocations								
101-49200-00212	Motor Fuels	0	0	8,843	0	0	0	0
101-49200-00322	Postage	15,000	13,071	5,227	17,700	14,000	(3,700)	(21)
101-49200-00361	General Liability Ins	165,000	177,462	231,944	205,000	265,000	60,000	29
101-49200-00365	Workers Comp Ins	125,000	126,098	174,440	130,000	130,000	0	0
101-49200-00496	CONTINGENCIES	15,000	6,984	0	10,500	10,000	(500)	(5)
101-49200-00720	Operating Transfers - Equip.	414,576	414,576	0	233,650	160,000	(73,650)	(32)
101-49200-00723	Operating Transfers - Parks	0	0	416,193	0	0	0	0
101-49200-00728	OPERATING TRANSFERS - GF OPER	0	500,000	0	0	0	0	0
101-49200-00731	OPERATING TRANSFERS - PUBLIC	0	0	50,000	0	0	0	0
Total Department Miscellaneous Allocations:		**734,576**	**1,238,191**	**886,647**	**596,850**	**579,000**	**(17,850)**	**(2.99)**

GL Number	Description	2023 Original Budget	2023 Activity	2024 Activity	2024 Original Budget	2025 CITY COUNCIL REVIEW	2025 CITY COUNCIL REVIEW Amt Change	2025 CITY COUNCIL REVIEW % Change
GENERAL FUND								
Appropriations								
Appropriations		7,858,517	8,096,197	4,810,706	8,566,275	9,174,196	607,921	7.10
Fund 101 - GENERAL FUND:								
TOTAL ESTIMATED REVENUES		7,858,517	8,140,603	4,606,309	8,566,275	9,174,196	607,921	7.10
TOTAL APPROPRIATIONS		7,858,517	8,096,197	4,810,706	8,566,275	9,174,196	607,921	7.10
NET OF REVENUES & APPROPRIATIONS:		0	44,406	(204,397)	0	0	0	