

BRANDON CITY COUNCIL AGENDA

Council Chambers – 308 S. Main

August 22, 2024

4:00 p.m.

1. Call to Order
2. Roll Call and Determination of Quorum
3. Approval of Agenda
4. **Public Comments:** Those persons wanting to address the Council as to any item on or not on the agenda and who have not otherwise been asked to speak to the agenda item will be heard at this time, but are limited to five (5) minutes. No action will be taken on any action requested at this time due to the twenty-four-hour public notice requirement. The City reserves the right to end public comment after 45 total minutes and those who were unable to speak will be given the opportunity to speak first at the next regular Council meeting if they leave their name with the City Administrator.
5. 2025 Budget Work Session
6. Adjournment

Individuals in need of assistance in attaining access to the meeting, please contact City Hall within 24 hours of the meeting time for special arrangements.

101 GENERAL FUND REVENUES

		Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted	
		2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025	
310 TAXES												
310	311.01 Current Taxes	2,927,576	3,087,683	3,194,511	3,407,726	3,154,374	3,681,845	1,978,409	3,872,907	3,872,907	3,872,907	3.0% CPI, 2.09% Growth
310	311.02 Back Taxes (-1)	18,227	13,241	18,589	22,366	18,106	20,000	9,661	18,000	18,000	18,000	
310	311.03 Back Taxes (-2)	2,188	3,316	1,735	985	2,056	0	1,120	0	0	0	
310	311.04 Back Taxes (-3)	938	2,743	1,412	389	1,371	0	1,111	0	0	0	
310	311.05 Back Taxes (-4)	0	1,327	751	0	520	0	1,471	0	0	0	
310	311.07 Mobile Home Tax	0	15	14	0	7	0	0	0	0	0	
310	313.00 Sales Tax	3,526,581	4,155,976	4,793,176	5,336,864	4,453,149	4,800,000	2,394,093	5,000,000	5,000,000	5,000,000	
310	315.00 Amusement Fee	636	0	0	0	159	0	0	0	0	0	
310	319.11 Interests on Taxes	3,288	4,144	3,977	3,138	3,637	4,000	1,930	3,500	3,500	3,500	
Totals Taxes		6,479,434	7,268,445	8,014,165	8,771,468	7,633,378	8,505,845	4,387,795	8,894,407	8,894,407	8,894,407	
320 LICENSES AND PERMITS												
320	321.01 Beer Licenses	2,625	2,590	2,990	2,750	2,739	2,550	2,700	2,550	2,550	2,550	
320	321.02 Liquor Licenses	18,755	71,360	18,650	25,924	33,672	20,500	21,050	21,000	21,000	21,000	
320	321.02 Video Lottery	0	0	0	0	0	0	3,900	6,900	6,900	6,900	
320	321.025 Cannabis Apps/Licenses	0	0	117,336	112,330	57,417	112,336	112,336	80,240	80,240	80,240	
320	321.03 Building Permits	66,467	99,623	163,989	102,245	108,081	100,000	71,687	110,000	110,000	110,000	
320	321.04 Pet Licenses	1,270	670	670	820	858	600	305	600	600	600	
320	321.045 Kennel License Fee	175	245	175	280	219	0	105	0	0	0	
320	321.05 Excavation/St Cut Permits	100	100	100	125	106	0	125	0	0	0	
320	321.09 Peddlers License	700	1,100	1,700	1,600	1,275	1,500	1,600	1,500	1,500	1,500	
320	321.10 Plumbing Permits	4,059	5,739	4,851	6,860	5,377	4,500	4,355	5,000	5,000	5,000	
320	321.11 Sewer Cleaning Permit	140	175	175	245	184	100	210	200	200	200	
320	321.12 Residential Contrac. Lic.	14,250	16,275	17,600	18,850	16,744	15,000	15,400	15,000	15,000	15,000	
320	321.13 Landscape Contrac. Lic.	500	550	500	900	613	400	700	600	600	600	
320	321.14 Landscape Permits	618	1,037	1,173	802	908	400	255	800	800	800	
320	321.15 Tree Permits/Tree Site	440	1,875	1,590	1,706	1,403	1,000	520	1,000	1,000	1,000	
320	321.16 Tree Pesticide License	450	350	400	400	400	300	450	300	300	300	
320	322.00 Sign Permits	20	20	120	170	83	0	204	0	0	0	
320	323.00 Home Occupations	210	210	210	1,535	541	0	750	0	0	0	
320	324.00 Garbage Permits	600	600	600	600	600	600	600	600	600	600	
320	324.10 Dumpster Permits	0	0	30	34	16	0	0	0	0	0	
Totals License & Permits		111,379	202,519	332,859	278,176	231,233	259,786	237,252	246,290	246,290	246,290	

		Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted	
<u>330 INTER GOVERNMENT REVENUE</u>		2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025	
330	331.09 Section 5309 Funds - Bus	1,374	0	0	2,288	916	0	1,393	0	0	0	
330	331.10 Section 5311 Funds - Bus	126,942	103,072	84,511	76,286	97,703	89,161	37,411	103,948	103,948	103,948	
330	331.30 Title III-B Transit Bus	0	1,131	1,131	1,131	848	1,131	0	1,131	1,131	1,131	
330	331.20 Federal Grants	1,197,029	66,177	66,550	133,588	365,836	25,000	10,518	160,000	160,000	160,000	Wage/Coord Study
330	334.03 State Funds-Transit Bus	0	33,311	34,379	34,402	25,523	34,479	0	34,301	34,301	34,301	
330	Other Grants	0	0	0	0	0	0	0	0	0	0	
330	334.99 Other State Grants	2,415	0	2,000	0	1,104	0	0	0	0	0	
330	335.01 Bank Franchise Tax	124,709	134,230	128,257	146,197	133,348	124,000	108,236	105,000	105,000	105,000	
330	335.03 Liquor Revision	60,808	68,709	77,416	75,941	70,719	66,000	38,465	70,000	70,000	70,000	
330	335.04 Motor Vehicle License	59,892	63,557	62,804	63,380	62,408	60,000	30,521	60,000	60,000	60,000	
330	335.08 Highway & Bridge Fund	56,055	58,406	58,874	60,537	58,468	57,000	34,835	58,000	58,000	58,000	
330	335.09 Port of Entry Fee	5,785	6,376	6,514	6,574	6,312	6,000	2,568	6,000	6,000	6,000	
330	338.03 Wheel Tax	10,923	11,579	11,437	11,577	11,379	11,000	5,438	11,000	11,000	11,000	
Totals Inter Governmental Revenue		1,645,932	546,548	533,873	611,901	834,564	473,771	269,385	609,380	609,380	609,380	

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted
<u>340 CHARGES GOOD & SERVICE</u>	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025
340 341.01 Zoning/Variance/Cond Use	3,650	5,325	7,250	6,900	5,781	5,000	5,350	5,500	5,500	5,500
340 342.01 Police Services	51,856	69,707	74,656	80,791	69,253	80,000	249	82,000	82,000	82,000 SRO Wages
340 342.09 Police Reports	240	288	380	384	323	200	164	200	200	200
340 344.02 Weed/Mowing/Snow	2,163	2,725	170	1,404	1,616	1,500	437	1,000	1,000	1,000
340 346.01 Pool Membership	0	57,180	54,004	59,049	42,558	55,000	55,391	55,000	55,000	55,000
340 346.02 Pool Fees	0	20,165	20,534	18,880	14,895	20,000	6,989	18,000	18,000	18,000
340 346.025 Pool Other	0	886	194	268	337	200	567	200	200	200
340 346.03 Pool Swim Lessons	0	25,675	28,702	27,062	20,360	27,000	26,690	27,000	27,000	27,000
340 346.04 Concessions utilities	300	600	1,200	1,400	875	1,400	0	1,400	1,400	1,400
340 346.09 Pop & Candy Summer Rec	0	1,198	1,028	979	801	1,000	457	1,000	1,000	1,000
340 346.31 Safety Town Fees	0	0	460	600	265	500	580	500	500	500
340 346.32 Summer Rec. Fees	0	2,751	2,389	2,710	1,963	2,400	3,409	3,000	3,000	3,000
340 346.33 Field Usage Fees	6,553	6,638	6,369	16,942	9,126	35,000	15,812	21,170	21,170	21,170 Assoc Fees
340 346.34 Shelter Reservations	765	1,865	1,430	1,973	1,508	1,500	1,155	1,500	1,500	1,500
340 346.35 Park Other Charges-addons	123	79	316	145	166	100	7	0	0	0
340 346.41 Pop & Candy Pool	0	1,683	0	0	421	0	0	0	0	0
340 346.67 Sum. Rec. Bus Fares	0	600	615	649	466	600	0	0	0	0
340 346.69 Pool-Over/Short Deposits	0	-33	2	150	30	0	0	0	0	0
340 346.90 Park Fee Developers	13,740	24,290	128,570	17,240	45,960	14,000	20,260	20,000	20,000	20,000
340 346.91 Park Fee - Bldg Pmt	13,250	22,250	12,750	4,750	13,250	10,000	22,500	20,000	20,000	20,000 Based off 40 homes
340 346.95 Bus Fares - Transit	13,167	18,376	21,494	20,784	18,455	19,000	9,019	19,257	19,257	19,257
340 346.97 Bus Reimbursements	22,121	23,577	23,827	22,039	22,891	40,733	8,966	40,271	40,271	40,271 Fuel and Supplies
Total Goods & Services	127,928	285,825	386,340	285,099	271,298	315,133	178,002	316,998	316,998	316,998

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted
<u>345 Health</u>	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025
345 345.02 Animal Ctrl & Shelter Fees	0	0	50	50	25	0	0	0	0	0
Total Health	0	0	50	50	25	0	0	0	0	0

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted
	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025
350 FINES & FORFEITS										
350 351.01 65% Court Fines	902	946	765	2,239	1,213	1,000	721	1,000	1,000	1,000
350 351.02 Police Parking Tickets	2,480	2,520	1,625	1,430	2,014	2,200	440	2,000	2,000	2,000
Totals Fines & Forfeits	3,382	3,466	2,390	3,669	3,227	3,200	1,161	3,000	3,000	3,000

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted
	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025
360 MISCELLANEOUS REVENUE										
360 361.00 Interest Earned	5,587	3,548	2,238	68,921	20,074	3,000	81,382	100,000	100,000	100,000
360 362.00 Rentals	1,950	0	1,950	1,950	1,463	1,950	0	0	0	0
360 363.11 Bethany SPA Principle	7,789	7,789	7,789	22,928	11,574	0	50,663	0	0	0
360 363.21 Bethany SPA Interest	1,506	1,032	447	0	746	0	1,097	0	0	0
360 367.00 Contribution/Donations	423,003	10,600	500	3,500	109,401	0	4,000	0	0	0
360 369.00 Other	9,206	3,047	15,922	15,177	10,838	0	7,823	0	0	0
360 369.01 Other Capital Refunds	37,212	21,960	31,049	28,594	29,704	15,000	11,278	15,000	15,000	15,000
360 369.02 Opioids Settlement	0	0	2,071	2,971	1,261	0	19,552	0	0	0
360 367.10 Safety Town Donations	1,825	500	0	0	581	0	0	0	0	0
360 369.04 Credit Card Fee	233	396	232	279	285	0	191	0	0	0
360 369.03 Prior Year Exp. Recovery	1,585	6,312	5,637	4,907	4,610	0	13,931	0	0	0
Totals Miscellaneous Revenue	489,896	55,184	67,835	149,227	190,536	19,950	189,917	115,000	115,000	115,000

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted
	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025
390 OTHER FINANCING SOURCES										
360 391.01 Transfer in	884,065	374,366	498,520	228,407	439,238	299,700	0	341,466	341,466	341,466 Water Bonds
360 391.01 Transfer In	0	0	0	373,011	0	454,200	0	500,446	500,446	500,446 Sewer Bonds
360 391.01 Transfer In	57,821	61,834	68,336	165,492	46,998	132,000	0	103,500	103,500	103,500 2/3 engineer
390 391.03 Sale of Fixed Assets	15,737	5,701	22,613	6,704	11,013	0	15,557	0	0	0
390 391.04 Insurance	28,930	77	24,262	7,835	13,317	0	1,694	0	0	0
390 391.21 Loan Proceeds	442,050	0	0	0	110,513	0	0	0	0	0
390 391.21 Unassigned Fund Balance	0	0	0	0	0	1,320,000	0	2,741,520	2,741,520	2,741,520 Ironwood
390 392.00 Unassigned Fund Balance	0	0	0	0	0	804,000	0	0	70,000	70,000 Big Sioux Storm
Total Other Financing Sources	1,428,603	441,978	613,731	781,449	621,078	3,009,900	17,251	3,686,932	3,756,932	3,756,932

101 TOTAL GENERAL FUND	10,286,554	8,803,965	9,951,243	10,881,039	9,980,700	12,587,585	5,280,763	13,872,007	13,942,007	13,942,007
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	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
<u>102 Revolving Loan Fund</u>										
360 361.00 Interest	312	145	102	723	321	100	132	100	100	100
360 3611.10 DAK Storage Loan-Princ	0	0	0	0	0	6,090	3,030	6,212	6,212	6,212
360 3611.20 DAK Storage Loan-Int	4,408	3,272	2,681	2,563	3,231	2,440	1,236	2,319	2,319	2,319
360 Xtremely Clean - Princ	0	0	0	0	0	0	0	18,344	18,344	18,344
360 Xtremely Clean - Int	0	0	0	0	0	0	0	4,472	4,472	4,472
360 361.10 Other Loans - Principle	0	0	0	0	0	45,000	20,000	0	0	0
Total Revolving Loan Fund	4,720	3,417	2,783	3,286	3,552	53,630	24,398	31,447	31,447	31,447

211 THIRD CENT SALES TAX

310 313.00 3rd Cent Sales Tax	228,373	375,841	306,430	353,790	316,109	300,000	142,889	310,000	310,000	310,000
390 392.00 Unassigned Fund Balance	0	0	0	0	0	0	0	0	0	0
360 361.00 Interest	100	60	28	499	172	0	97	100	100	100
Total Third Cent Tax	228,473	375,901	306,458	354,289	316,280	300,000	142,986	310,100	310,100	310,100

220 STREET MAINTENANCE FUND

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
390 391010 Transfer In	0	0	0	117,828	0	0	0	0	0	0
360 361.00 Interest	1,330	1,221	1,059	1,138	1,187	1,000	300	500	500	500
360 364.00 Street Assessment	625,694	652,532	816,455	836,904	732,896	840,000	474,429	865,000	865,000	865,000 1.75(19)2.00(20)2.50(22-25)
360 369.00 Other	0	0	28,383	219,835	62,055	0	0	0	0	0
Total Street Maint Fund	627,024	653,753	845,897	1,175,705	796,138	841,000	474,729	865,500	865,500	865,500

213 BID #1 CONFERENCE CENTER

390 391.01 Op Transfer In	0	1	4	48	13	0	9	0	0	0
360 363.00 BID Receipts	49,926	60,234	59,004	58,568	56,933	0	21,514	0	0	0
Total BID #1 Conference Center	49,926	60,235	59,008	58,616	56,946	0	21,523	0	0	0

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
<u>218 Street Funding - STP Funds</u>										
Unassigned Fund Balance	0	0	0	0	0	0	0	0	0	0
330 334.02 STP Funds	336,932	364,958	394,939	402,892	374,930	400,000	410,950	410,000	410,000	410,000
360 361.00 Interest	1,430	190	83	495	550	0	89	0	0	0
Total STP Street Funding	338,362	365,148	395,022	403,387	375,480	400,000	411,039	410,000	410,000	410,000

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
<u>231 STORMWATER FUND</u>										
Unassigned Fund Balance	0	0	0	0	0	32,400	0	0	0	0
364 364.05 Storm Wtr Utility Fee	0	0	424,338	466,785	222,781	475,000	276,772	500,000	500,000	500,000
360 361.00 Interest	0	0	161	1,879	510	100	728	0	0	0
Total Stormwater Fund	0	0	424,499	468,664	223,291	475,100	277,500	500,000	500,000	500,000

336 TIF #2 CONFERENCE CENTER

310 311.01 Taxes - Receipts	79,783	88,280	86,042	70,603	81,177	0	0	0	0	0 DONE
360 361.00 Interest	10	20	19	198	62	0	25	0	0	0
Total #2 TIF Conference Center	79,793	88,300	86,061	70,801	81,239	0	25	0	0	0

342 TIF # 4 Rovang

310 311.01 Current Taxes	0	0	0	7,806	0	0	0	0	0	0 Done
310 319.11 Interest on Taxes	0	0	0	0	0	0	0	0	0	0
Total TIF#4Rovang	0	0	0	7,806	0	0	0	0	0	0

344 TIF # 5 I90 Plaza

310 311.01 Current Taxes	0	0	0	6,832	1,708	5,000	7,883	20,000	20,000	20,000
310 319.11 Interest on Taxes	0	0	0	0	0	0	0	0	0	0
Total TIF#5 I90 Plaza	0	0	0	6,832	1,708	5,000	7,883	20,000	20,000	20,000

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
<u>346 TIF #6 Corson</u>										
310 311.01 Taxes - Receipts	83,163	0	0	0	20,791	2,000	23,043	50,000	50,000	50,000
360 361.00 Interest	0	0	0	0	0	0	0	0	0	0
390 391.01 Transfer In	0	0	0	0	0	0	0	0	0	0
Total TIF #6 Corson	83,163	0	0	0	20,791	2,000	23,043	50,000	50,000	50,000

ENTERPRISE FUNDS

		Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted	
		2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025	
602 WATER												
	Unassigned Fund Balance	0	0	0	0	0	12,500,000	0	3,000,000	2,832,979	2,917,979	WTP Loan
350	359.00 Late Fees/Penalties	0	0	0	30,211	7,553	16,000	18,265	30,000	30,000	30,000	
360	361.00 Interest	2,127	1,038	24,505	404,093	107,941	100,000	508,213	100,000	100,000	100,000	
360	362.00 Rent on Water Tower	19,625	19,625	19,505	10,493	17,312	10,500	5,247	10,500	10,500	10,500	
360	363.06 Impact/Cost Recovery Fees	24,084	41,335	180,165	62,400	76,996	0	0	0	0	0	
330	331.13 Federal Funds	1,821	0	1,533,016	5,934,884	1,867,430	0	0	0	0	0	
360	369.00 Other	10,898	24,126	3,282	3,707	10,503	0	640	0	0	0	
360	369.01 Insurance Reimbursement	0	0	4,419	1,747	1,542	0	0	0	0	0	
380	381.01 Metered Sales	1,917,851	1,945,440	2,066,342	2,224,405	2,038,510	2,150,000	861,393	2,214,500	2,214,500	2,214,500	
370	371.00 Water Surcharge	0	0	0	1,348,350	337,088	1,302,000	669,287	1,303,200	1,303,200	1,303,200	WTP Loan
380	381.02 Water Salesman	1,076	5,517	1,774	3,226	2,898	1,500	547	1,500	1,500	1,500	
380	381.09 Water Meter - New Homes	18,105	28,657	26,380	13,777	21,730	15,000	20,072	21,000	21,000	21,000	
380	381.10 New Connection Fee	23,200	39,000	25,200	16,600	26,000	19,000	20,400	26,000	26,000	26,000	
380	381.992 Online Fee for pymt	5,370	6,822	8,093	11,179	7,866	8,000	6,179	8,000	8,000	8,000	
390	391.02 Long-Term Debt -Bond	0	3,583,600	19,374,843	518,884	5,869,332	0	0	0	0	0	
390	391.03 Sale of Fixed Asset	3,356	6,831	0	2,841	3,257	0	15,640	0	0	0	
380	381.99 Water Violation Surcharge	100	0	300	500	225	0	0	0	0	0	
Totals Water		2,027,613	5,701,991	23,267,824	10,587,297	10,396,181	16,122,000	2,125,883	6,714,700	6,547,679	6,632,679	

		Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted
		2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025
603 STREET LIGHT FUND											
360	361.00 Interest	49	15	6	59	32	0	11	0	0	0
350	359.00 Late Fees/Penalties	0	0	0	482	121	400	285	400	400	400
360	369.00 Other	0	2,592	9,769	2,464	3,706	0	6,188	0	0	0
380	382.01 Metered Sales	224,979	271,481	285,694	298,555	270,177	309,000	155,030	310,000	310,000	310,000
390	391.01 Operating Transfer In	0	0	0	0	0	0	0	0	0	0
390	391.03 Sale of Fixed Assets	0	0	0	0	0	0	0	0	0	0
Totals Street Light		225,028	274,088	295,469	301,560	274,036	309,400	161,514	310,400	310,400	310,400

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted	
<u>604 SEWER</u>	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025	
Unassigned Fund Balance	0	0	0	0	0	478,837	0	2,200,000	2,200,000	2,200,000	SF Force main/pool lift
350 359.00 Late Fees/Penalties	0	0	0	11,456	2,864	8,500	6,274	10,000	10,000	10,000	
360 361.00 Interest	872	677	363	1,163	769	500	399	500	500	500	
360 363.06 Impact Fees	1,125	41,335	180,165	0	55,656	0	0	0	0	0	
360 369.00 Other	0	0	0	3,510	878	0	124	0	0	0	
330 3311.30 Federal Funds	0	900,750	2,233,699	0	783,612	478,837	0	0	0	0	
380 381.992 Online Fee for pymt	5,369	6,822	8,093	11,179	7,866	8,000	4,007	8,000	8,000	8,000	
380 383.01 Sewer Charges	2,545,718	2,770,465	2,927,126	3,067,775	2,827,771	3,215,000	1,559,006	3,375,750	3,375,750	3,375,750	
380 383.02 Sewer Surcharge	169,859	190,543	190,538	193,473	186,103	190,000	98,794	190,550	190,550	190,550	for loan agreement
380 383.09 Connection Fees	17,250	29,200	19,550	8,850	18,713	12,000	14,350	18,000	18,000	18,000	
380 383.10 SDC Charges Conn Fees	72,009	120,750	119,553	105,429	104,435	60,000	118,350	100,000	100,000	100,000	
380 383.11 SDC Charges Plat Fees	29,667	93,493	87,272	81,294	72,932	26,000	1,196	60,000	60,000	60,000	
380 383.12 Sump Pump Collection Pmt	25	0	0	0	6	0	0	0	0	0	
390 391.00 Long Term Debt - Bond	0	0	0	0	0	9,146,326	0	0	0	0	
390 391.03 Sales of Fixed Assets	0	277	0	0	69	0	4,600	0	0	0	
390 391.04 Insurance Reimb	0	0	14,646	0	3,662	0	0	0	0	0	
390 391.07 Cost Recovery	430	22,959	0	0	5,847	0	0	0	0	0	
Totals Sewer	2,842,324	4,177,271	5,781,005	3,484,129	4,071,182	13,624,000	1,807,100	5,962,800	5,962,800	5,962,800	

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted
<u>615 GOLF COURSE PRO SHOP</u>	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025
340 346.10 Packages	19,118	17,594	14,009	12,207	15,732	22,500	15,110	20,000	20,000	20,000
340 346.11 Season Pass	79,795	98,321	106,197	113,761	99,519	115,000	31,672	120,000	120,000	120,000
340 346.12 Green Fees	275,746	314,484	302,648	501,494	348,593	300,000	177,704	450,000	450,000	450,000
340 346.13 Merchandise & Access	56,088	71,355	53,463	69,072	62,495	80,000	25,885	80,000	80,000	80,000
340 346.14 Services-Rangeballs	7,901	11,346	11,457	17,759	12,116	12,000	10,898	15,000	15,000	15,000
340 346.15 Carts	254,633	304,492	297,482	376,658	308,316	275,000	118,052	400,000	400,000	400,000
340 346.17 Club Rental	288	375	585	735	496	200	105	200	200	200
340 346.18 Advertising Ads	581	634	8,110	530	2,464	20,000	0	10,000	10,000	10,000
340 346.26 Over/Under	61	982	353	32	357	0	146	0	0	0
330 331.13 Federal Funds	9,000	0	0	0	2,250	0	0	0	0	0
360 367.00 GC Improvement Fundraiser	1,710	2,130	0	0	960	0	0	0	0	0
360 369.00 Other	4,037	252	1,045	993	1,582	0	3,966	0	0	0
360 369.01 Other Capital Refunds	1,455	2,557	2,921	390	1,831	1,000	455	500	500	500
360 366.00 Gain or Loss on Fixed Asset	0	13,211	0	-2,564	2,662	0	0	0	0	0
390 391.01 Transfers In	373,588	389,121	1,535,904	678,016	744,157	397,461	0	0	0	0
Unassigned Fund Balance	0	0	0	0	0	0	0	446,907	281,907	281,907
390 391.03 Sale of Fixed Assets	400	1,313	1,250	0	741	0	2,764	0	0	0
Totals Pro Shop	1,084,401	1,228,167	2,335,424	1,769,083	1,604,269	1,223,161	386,757	1,542,607	1,377,607	1,377,607

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted
615 FOOD AND BEVERAGE	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025
340 346.45 Rent	194	300	168	760	356	45,500	23,739	45,000	45,000	45,000
340 346.40 Prepared Food	24,929	34,811	31,492	21,436	28,167	40,000	9,635	30,000	30,000	30,000
340 346.401 Beer & Breezers	117,663	139,898	139,515	187,640	146,179	170,000	68,126	190,000	190,000	190,000
340 346.402 Liquor Sales	42,849	51,403	64,096	74,187	58,134	77,000	27,463	75,000	75,000	75,000
340 346.403 Wine & Wine Coolers	378	743	266	173	390	2,800	972	1,000	1,000	1,000
340 346.404 Champagne	0	0	0	0	0	2,000	0	0	0	0
340 346.42 Candy & Snacks	6,261	8,004	8,109	14,906	9,320	11,000	5,137	20,000	20,000	20,000
340 346.46 Catering	13,710	9,796	10,078	17,961	12,886	70,000	23,589	70,000	70,000	70,000
340 346.47 Pop/Other Drinks	21,865	26,344	22,329	29,850	25,097	27,500	9,563	30,000	30,000	30,000
340 346.485 Tip Clearance	17,496	23,799	20,370	34,368	24,008	25,000	12,916	25,000	25,000	25,000
340 346.49 Cash Over/Under	0	913	-463	151	150	0	-3	0	0	0
360 369.10 Other	17	0	0	0	4	0	0	0	0	0
Totals Concessions	245,362	296,011	295,960	381,432	304,336	470,800	181,137	486,000	486,000	486,000

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted
615 COMMUNITY ROOM	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025
340 346.50 Room Rent	14,911	36,349	44,431	53,487	37,295	0	0	0	0	0
340 346.70 Pop/Beverages	1,166	1,106	2,004	1,448	1,431	0	0	0	0	0
340 346.71 Liquor Sales	7,890	6,627	12,630	8,790	8,984	0	0	0	0	0
340 346.712 Wine & Wine Coolers	2,013	1,110	2,423	1,406	1,738	0	0	0	0	0
340 346.720 Champagne	390	705	0	0	274	0	0	0	0	0
340 346.73 Beer Sales	13,478	17,685	15,438	12,875	14,869	0	0	0	0	0
340 346.74 Catering	36,058	52,310	64,677	45,692	49,684	0	0	0	0	0
340 346.78 Tip Clearance	5,316	4,005	11,007	175	5,126	0	0	0	0	0
340 346.79 Over/Under Deposit	25	0	0	0	6	0	0	0	0	0
Totals Community Room	81,247	119,897	152,610	123,873	119,407	0	0	0	0	0

Totals Golf Course	1,411,010	1,644,075	2,783,994	2,274,388	2,028,011	1,693,961	567,894	2,028,607	1,863,607	1,863,607
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TOTALS FOR REVENUE											
	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted	Adopted %
<u>101 GENERAL FUND TOTALS</u>	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025	+/- from 2023 Budget
310 TAXES	6,479,434	7,268,445	8,014,165	8,771,468	7,633,378	8,505,845	4,387,795	8,894,407	8,894,407	8,894,407	4.57%
320 LICENSES AND PERMITS	111,379	202,519	332,859	278,176	231,233	259,786	237,252	246,290	246,290	246,290	-5.20%
330 INTER GOVERNMENT REVENUE	1,645,932	546,548	533,873	611,901	834,564	473,771	269,385	609,380	609,380	609,380	28.62%
340 CHARGES GOOD & SERVICE	127,928	285,825	386,340	285,099	271,298	315,133	178,002	316,998	316,998	316,998	0.59%
345 HEALTH	0	0	50	50	25	0	0	0	0	0	#DIV/0!
350 FINES & FORFEITS	3,382	3,466	2,390	3,669	3,227	3,200	1,161	3,000	3,000	3,000	-6.25%
360 MISCELLANEOUS REVENUE	489,896	55,184	67,835	149,227	190,536	19,950	189,917	115,000	115,000	115,000	476.44%
390 OTHER FINANCING SOURCES	1,428,603	441,978	613,731	781,449	816,440	3,009,900	17,251	3,686,932	3,756,932	3,756,932	24.82%
GENERAL FUND TOTALS	10,286,554	8,803,965	9,951,243	10,881,039	9,980,700	12,587,585	5,280,763	13,872,007	13,942,007	13,942,007	10.76%
SPECIAL FUND TOTALS											
	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted	
	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025	
102 Revolving Loan Fund	4,720	3,417	2,783	3,286	3,552	53,630	24,398	31,447	31,447	31,447	-41.36%
211 Third Cent Sales Tax	228,473	375,901	306,458	354,289	316,280	300,000	142,986	310,100	310,100	310,100	3.37%
220 Street Maintenance Fund	627,024	653,753	845,897	1,175,705	825,595	841,000	474,729	865,500	865,500	865,500	2.91%
213 BID #1 Conference Center	49,926	60,235	59,008	58,616	56,946	0	21,523	0	0	0	#DIV/0!
218 STP Street Funding	338,362	365,148	395,022	403,387	375,480	400,000	411,039	410,000	410,000	410,000	2.50%
231 STORMWATER FUND	0	0	424,499	468,664	223,291	475,100	277,500	500,000	500,000	500,000	5.24%
336 TIF #2 Conference Center	79,793	88,300	86,061	70,801	81,239	0	25	0	0	0	#DIV/0!
342 TIF #4 Rovang	0	0	0	7,806	0	0	0	0	0	0	
344 TIF #5 I90 PLAZA	0	0	0	6,832	1,708	5,000	7,883	20,000	20,000	20,000	300.00%
346 TIF #6 CORSON	83,163	0	0	0	20,791	2,000	23,043	50,000	50,000	50,000	2400.00%
348 TIF #7 ENCORE PARK	0	0	0	0	0	10,000	29,964	65,000	65,000	65,000	

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	4 Year Average	Budget 2023	Actual 1/2 2024	Requested 2024	Reviewed 2024	Adopted 2024	
ENTERPRISE FUNDS											
602 Water Fund	2,027,613	5,701,991	23,267,824	10,587,297	10,396,181	16,122,000	2,125,883	6,714,700	6,547,679	6,632,679	-58.86%
603 Street Light Fund	225,028	274,088	295,469	301,560	274,036	309,400	161,514	310,400	310,400	310,400	0.32%
604 Sewer Fund	2,842,324	4,177,271	5,781,005	3,484,129	4,071,182	13,624,000	1,807,100	5,962,800	5,962,800	5,962,800	-56.23%
615 Golf Course Fund	1,411,010	1,644,075	2,783,994	2,274,388	2,028,367	1,693,961	567,894	2,028,607	1,863,607	1,863,607	10.01%
Total Revenue (except 500 accounts)	18,203,990	22,148,144	44,199,263	30,069,993	28,655,347	46,413,676	11,326,280	31,140,561	30,878,540	30,963,540	-33.29%
541 CORE PROJECT - PHASE 2A	0	0	0	0	0	0	0	2,741,520	2,741,520	2,741,520	
542 CORE PROJECT - PHASE 2B	0	0	0	229,326	57,332	5,020,000	3,567,083	425,000	425,000	425,000	
591 RUSHMORE PROJECT - PHASE 2	0	0	0	0	0	0	0	260,000	260,000	260,000	
0 FUTURE PROJECT	0	0	0	0	0	0	0	0	0	0	
Total Revenue with 500 accounts	18,203,990	22,148,144	44,199,263	30,299,319	28,712,679	51,433,676	14,893,363	34,567,081	34,305,060	34,390,060	-33.14%

101 GENERAL FUND EXPENDITURES - 410 GENERAL GOVERNMENT

411 LEGISLATIVE

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
411.1 COUNCIL										
411.00 Wages	31,696	32,550	32,681	36,213	33,285	37,500	18,650	38,500	50,500	50,500
412.00 Social Security	2,425	2,490	2,500	2,770	2,546	2,869	1,427	2,945	3,863	3,863
414.00 Workman's Comp	76	71	69	89	76	120	100	123	162	162
422.00 Professional Services	1,050	25,260	34,136	3,591	16,009	1,000	0	1,000	1,000	1,000
426.00 Supplies	2,579	2,003	1,941	986	1,877	2,500	509	2,000	2,000	2,000
427.00 Travel & Dues	315	25	251	1,070	415	500	184	500	500	500
429.00 Other	8,339	0	0	0	2,085	2,000	0	2,000	2,000	2,000
435.00 Equipment	0	0	4,600	0	1,150	0	0	0	0	0
Total Council	46,480	62,399	76,178	44,719	57,444	46,489	20,870	47,068	60,025	60,025
411.3 PUBLICATIONS										
423.00 Publications	26,169	27,485	24,292	28,563	26,627	30,000	11,639	30,000	30,000	30,000
Total Publications	26,169	27,485	24,292	28,563	26,627	30,000	11,639	30,000	30,000	30,000
411.5 CONTINGENCY										
510.00 Contingency	0	0	0	0	0	75,000	0	75,000	75,000	75,000
Total Contingency	0	0	0	0	0	75,000	0	75,000	75,000	75,000
411 LEGISLATIVE TOTALS	72,649	89,884	100,470	73,282	84,071	151,489	32,509	152,068	165,025	165,025

412 EXECUTIVE

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
412.1 MAYOR										
411.00 Wages	8,815	6,979	9,421	9,813	8,757	10,125	5,054	10,500	12,600	12,600
412.00 Social Security	674	534	721	751	670	775	387	803	964	964
414.00 Workmen Comp.	21	20	19	24	21	32	27	34	40	40
426.00 Supplies	0	132	65	48	61	400	0	200	200	200
427.00 Travel & Dues	0	0	65	104	42	200	446	750	750	750
Totals Mayor	9,510	7,665	10,291	10,740	9,552	11,532	5,914	12,287	14,554	14,554

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	
412.2 CITY ADMINISTRATOR											
411.00 Wages	121,741	125,106	134,845	149,394	132,772	157,000	72,307	171,300	171,300	171,300	1 FTE
412.00 Social Security	9,163	9,409	10,142	11,237	9,988	12,011	5,436	13,104	13,104	13,104	
413.00 Retirement	7,323	7,506	8,091	8,964	7,971	9,420	4,338	10,278	10,278	10,278	
414.00 Workman's Comp	290	273	265	351	295	393	376	428	428	428	
415.00 Health & Life Ins.	25,569	27,690	31,353	31,310	28,981	32,857	17,042	33,015	33,015	33,015	
416.00 Unemployment Ins.	63	63	108	108	86	125	78	125	125	125	
422.00 Professional Services	595	0	695	200	373	500	0	500	500	500	
422.10 HR Services Contract	39,443	42,352	40,568	43,014	41,344	48,000	23,013	48,000	48,000	48,000	
425.10 Hired Repairs	0	0	0	0	0	0	0	0	0	0	
426.00 Supplies	1,796	2,012	1,730	1,366	1,726	2,200	471	2,000	2,000	2,000	
426.10 Health/Safety Program	133	53	0	0	47	0	0	0	0	0	
426.50 Fuel	194	227	423	192	259	600	119	500	500	500	
427.00 Travel & Dues	150	324	316	275	266	1,000	182	500	500	500	
428.00 Utilities - Cell Phone	310	514	503	502	457	600	210	600	600	600	
434.00 Books	294	456	0	0	188	300	0	0	0	0	
434.10 Software	0	0	338	748	272	750	354	750	750	750	
435.00 Equipment	1,520	0	1,161	0	670	0	0	0	0	0	
Totals City Administrator	208,584	215,985	230,538	247,661	225,692	265,756	123,926	281,101	281,100	281,100	
412.3 PLANNING & ZONING BOARD											
411.00 Wages	5,040	5,880	6,480	7,450	6,213	7,300	3,250	7,500	7,500	7,500	24 meetings @ \$50.00
412.00 Social Security	385	450	496	570	475	558	249	574	574	574	
414.00 Workman's Comp	14	13	13	18	15	23	20	24	24	24	
426.00 Supplies	123	167	527	236	263	350	92	350	350	350	
Totals Planning & Zoning	5,562	6,510	7,516	8,274	6,966	8,231	3,611	8,448	8,448	8,448	
412.5 PARK COMMITTEE											
411.00 Wages	3,040	2,400	2,250	3,000	2,673	3,600	1,700	3,500	3,500	3,500	
412.00 Social Security	233	184	172	230	205	275	130	268	268	268	
414.00 Workman's Comp	8	7	7	62	21	225	10	219	219	219	
426.00 Supplies	0	0	0	0	0	100	0	100	100	100	
Totals Park Committee	3,281	2,591	2,429	3,292	2,898	4,200	1,840	4,087	4,087	4,087	

413 ELECTIONS

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	
413.0 ELECTIONS											
411.00 Wages	1,950	650	2,400	0	1,250	1,800	0	1,200	1,200	1,200	Ward 2
426.00 Supplies	2,219	59	234	0	628	750	0	750	750	750	
Totals Elections	4,169	709	2,634	0	1,878	2,550	0	1,950	1,950	1,950	
413 ELECTION TOTALS	4,169	709	2,634	0	1,878	2,550	0	1,950	1,950	1,950	

414 FINANCIAL ADMINISTRATION**414.1 LEGAL**

422.00 Professional Services	69,140	63,940	53,270	52,739	59,772	68,000	16,563	68,000	68,000	68,000
427.00 Travel & Dues	0	0	0	0	0	0	0	0	0	0
Totals Legal	69,140	63,940	53,270	52,739	59,772	68,000	16,563	68,000	68,000	68,000

414.2 FINANCE

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	
411.00 Wages	130,067	135,440	194,244	217,114	169,216	230,500	104,532	257,800	257,800	257,800	3 FTE
411.00 PT Wages	17,081	17,063	0	0	8,536	0	0	0	0	0	
412.00 Social Security	10,917	11,116	14,278	15,836	13,037	17,633	7,684	19,722	19,722	19,722	
413.00 Retirement	7,799	8,060	11,710	13,027	10,149	13,830	6,272	15,468	15,468	15,468	
414.00 Workman's Comp	429	426	371	545	443	576	509	645	645	645	
415.00 Health & Life Ins.	50,965	52,583	59,986	60,333	55,967	67,350	20,268	46,270	46,270	46,270	
416.00 Unemployment Ins.	189	189	336	324	260	325	234	350	350	350	
417.00 Unused Compensated Ab	0	0	1,175	0	294	0	0	0	0	0	
422.00 Professional Services	1,212	632	207	32	521	500	0	500	500	500	
426.00 Supplies	3,834	3,415	2,637	2,731	3,154	4,000	1,117	3,500	3,500	3,500	
427.00 Travel & Dues	612	755	1,013	2,031	1,103	2,500	1,137	2,500	2,500	2,500	
434.10 Incode/Software	18,544	18,036	23,003	26,978	21,640	33,000	25,828	30,500	30,500	30,500	
435.00 Equipment	2,355	0	895	0	813	40,000	31,864	1,500	1,500	1,500	computer
Totals Finance	244,004	247,715	309,855	338,951	285,131	410,214	199,445	378,754	378,755	378,755	

414.6 INSURANCE

421.00 Insurance	44,820	50,826	44,518	45,146	46,328	55,000	50,602	57,783	57,783	57,783
Totals Insurance	44,820	50,826	44,518	45,146	46,328	55,000	50,602	57,783	57,783	57,783

414.7 AUDIT

422.00 Professional Services	25,700	30,200	2,890	29,581	22,093	30,000	16,019	32,000	32,000	32,000 Auditor
Totals Audit	25,700	30,200	2,890	29,581	22,093	30,000	16,019	32,000	32,000	32,000

414 FINANCIAL ADMIN. TOTAL

383,664	392,681	410,533	466,417	413,324	563,214	282,629	536,537	536,538	536,538
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419 OTHER

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
419.2 GENERAL GOVT. BUILDINGS										
411.00 Wages	3,848	3,203	3,563	3,773	3,597	5,000	1,682	5,000	5,000	5,000
412.00 Social Security	294	245	273	289	275	383	129	383	383	383
414.00 Workman's Comp	399	325	40	400	291	400	220	400	400	400
416.00 Unemployment Ins.	16	13	25	27	20	50	5	50	50	50
422.00 Professional Services	2,825	60,000	2,300	35,120	25,061	0	26,460	74,000	74,000	74,000 IT contract/misc
424.00 Rentals	196	1,538	970	964	917	1,000	914	1,000	1,000	1,000
425.00 Repairs	2	144	392	445	246	3,000	74	1,000	1,000	1,000
425.10 Hired Repairs	43,402	23,593	73,065	54,762	48,706	25,000	1,249	350,000	350,000	50,000 New Roofs
426.00 Supplies	15,024	10,415	13,823	13,410	13,168	14,000	11,690	15,000	15,000	15,000
428.00 Utilities	31,892	34,865	38,405	35,553	35,179	40,000	16,348	42,000	42,000	42,000
432.00 Building	0	0	0	0	0	0	0	500,000	500,000	500,000 Design City Hall
433.00 Improvements	0	0	70,085	0	17,521	0	0	100,000	100,000	100,000 Risty Barn
435.00 Equipment	10,172	937	9,831	18,322	9,816	5,000	7,564	2,000	2,000	2,000
449.00 Agent Fee	2,200	4,385	4,199	4,027	3,703	5,000	1,880	5,500	5,500	5,500
Totals General Gov't Building	110,270	139,663	216,971	167,092	158,499	98,833	68,215	1,096,333	1,096,333	796,333

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted
<u>419.6 Engineer</u>	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025
411.00 Wages	74,898	78,840	119,540	142,477	103,939	151,200	68,184	165,500	165,500	165,500 2FT
411.00 Intern Wages	13,618	19,133	0	0	8,188	0	0	0	0	0
412.00 Social Security	6,771	7,462	9,059	10,789	8,520	11,567	5,165	12,661	12,661	12,661
413.00 Retirement	4,522	4,730	7,172	8,549	6,243	9,072	4,091	9,930	9,930	9,930
414.00 Workman's Comp	1,483	1,465	1,831	2,500	1,820	2,706	2,437	2,962	2,962	2,962
415.00 Insurance	8,443	9,001	17,547	21,081	14,018	23,600	10,853	23,910	23,910	23,910
416.00 Unemployment Ins.	118	126	216	216	169	225	145	250	250	250
422.00 Professional Services	2,195	11,040	47,090	20,464	20,197	20,000	7,333	20,000	20,000	20,000 testing
425.10 Hired Repairs	54	272	118	1,739	546	500	0	500	500	500
426.00 Supplies	2,413	3,706	2,307	2,195	2,655	5,000	428	5,000	5,000	5,000
426.10 Geocaching	0	0	0	1,000	250	1,000	32	1,000	1,000	1,000
426.20 Clothing Allowance	0	0	0	762	191	1,100	0	1,100	1,100	1,100
426.50 Fuel	307	335	756	1,211	652	700	436	700	700	700
427.00 Travel & Dues	1,219	1,011	1,123	3,805	1,790	3,000	873	3,000	3,000	3,000
428.00 Utilities	766	1,062	1,525	1,544	1,224	1,800	644	1,800	1,800	1,800
434.00 Software	1,094	3,853	10,977	7,112	5,759	10,000	3,827	10,000	10,000	10,000
435.00 Equipment	1,110	4,976	0	3,627	2,428	2,000	0	8,000	8,000	8,000 scanner/computer
Totals General Gov't Building	119,011	147,012	219,261	229,071	178,589	243,470	104,448	266,313	266,313	266,313
419 OTHER TOTAL	229,281	286,675	436,232	396,163	337,088	342,303	172,663	1,362,646	1,362,646	1,062,646
410 GENERAL GOVERNMENT TOTALS	916,700	1,002,700	1,200,643	1,205,829	1,081,468	1,349,275	623,092	2,359,123	2,374,348	2,074,348

101 GENERAL FUND EXPENDITURES - 420 PUBLIC SAFETY

421 POLICE	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted	
<u>421.1 POLICE ADMINISTRATION</u>	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025	
411.00 Wages	830,389	895,389	985,753	1,136,861	962,098	1,285,500	568,086	1,392,500	1,392,500	1,392,500	17 FTE
411.00 Safety Town Wages	0	1,000	1,000	1,085	771	1,500	1,118	1,500	1,500	1,500	Safety Town Instructor
412.00 Social Security	62,094	67,206	74,761	84,235	72,074	98,456	42,330	106,641	106,641	106,641	
413.00 Retirement	65,448	70,705	77,809	89,806	75,942	102,840	44,917	111,400	111,400	111,400	
413.01 Supplemental Retirement	0	0	0	0	0	0	0	0	0	0	
414.00 Workman's Comp	14,768	15,194	15,821	21,550	16,833	25,710	23,632	27,850	27,850	27,850	
415.00 Health & Life Ins.	201,011	242,543	294,527	323,629	265,428	375,500	171,901	374,360	374,360	374,360	
416.00 Unemployment Ins.	882	1,060	1,764	1,736	1,361	1,900	1,310	2,000	2,000	2,000	
417.00 Unused Compensated Absen	0	13,422	19,872	0	8,324	0	6,763	0	0	0	
421.00 Insurance	18,332	45,165	24,500	26,000	28,499	26,800	26,800	29,029	29,029	29,029	
422.00 Professional Services	5,801	3,491	4,123	4,479	4,474	5,500	3,489	4,900	4,900	4,900	
423.00 Publications	249	739	359	0	337	475	0	475	475	475	
425.10 Hired Repairs	0	0	0	48	12	0	0	0	0	0	
426.00 Supplies	17,553	9,238	8,727	8,473	10,998	12,500	3,783	9,500	9,500	9,500	
426.10 Uniform Related Items	16,046	22,928	14,652	13,540	16,792	14,645	12,159	14,500	14,500	14,500	
426.20 Safety Town Supplies	180	3,097	389	1,296	1,241	1,000	558	1,200	1,200	1,200	
427.00 Travel & Dues	3,928	3,719	8,383	4,009	5,010	11,000	5,225	11,000	11,000	11,000	
429.00 Training Expenses	6,152	4,759	6,437	4,427	5,444	12,500	8,063	12,500	12,500	12,500	
429.10 Ammo	2,252	1,349	5,582	3,285	3,117	4,500	3,997	6,000	6,000	6,000	
435.00 Equipment	35,259	8,008	13,377	12,398	17,261	14,435	5,664	9,500	9,500	9,500	
435.10 Equipment	0	15,683	0	5,630	5,328	2,350	0	2,350	2,350	2,350	
436.00 Vehicles	75,904	37,952	37,910	83,164	58,733	46,000	42,702	102,000	102,000	102,000	2 vehicles
436.10 New Equipment for Vehicle	3,628	13,899	3,907	36,118	14,388	39,525	28,471	27,472	27,472	27,472	
436.20 Switch over to new Vehicle	5,492	4,138	328	6,614	4,143	6,185	160	12,980	12,980	12,980	
Totals Police Administration	1,365,368	1,480,684	1,599,981	1,868,383	1,578,604	2,088,821	1,001,128	2,259,657	2,259,657	2,259,657	

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
421.5 COMMUNICATIONS										
425.10 Hired Repairs	904	1,096	9,413	1,482	3,224	3,500	992	2,250	2,250	2,250
426.00 Supplies	1,818	1,081	2,902	3,701	2,376	3,750	660	3,250	3,250	3,250
428.00 Utilities - Alliance	2,904	3,140	3,086	3,083	3,053	3,500	1,580	3,575	3,575	3,575
428.10 Utilities - Minn County IT	638	669	860	0	542	2,500	0	0	0	0
428.20 Cell Phone Stipend	0	3,520	3,720	3,840	2,770	4,200	2,120	4,500	4,500	4,500
428.30 Utilities - Verizon	6,212	6,201	6,928	7,419	6,690	7,300	3,482	11,325	11,325	11,325
429.00 Metro Users Fee	78,146	68,914	55,371	80,566	70,749	87,410	29,807	87,410	87,410	87,410
435.00 Equipment	29,124	75,210	35,226	41,327	45,222	46,445	41,656	42,621	42,621	42,621 Tasers,Axon
435.10 Zuercher Software	14,460	14,881	14,881	13,600	14,456	16,265	0	16,753	16,753	16,753
Totals Communications	134,206	174,712	132,387	155,018	149,081	174,870	80,297	171,684	171,684	171,684

421.6 AUTO SERVICE

422.00 Professional Services	0	0	1,351	992	586	1,000	87	1,000	1,000	1,000
425.10 Hired Repairs	7,265	2,938	10,102	9,180	7,371	7,000	8,387	11,000	11,000	11,000
426.00 Supplies	8,338	6,461	15,777	11,857	10,608	12,000	8,831	15,150	15,150	15,150
426.50 Fuel	19,172	20,460	29,307	23,837	23,194	30,000	12,655	30,000	30,000	30,000
435.00 Equipment	600	0	0	0	150	0	0	0	0	0
Totals Auto Service	35,375	29,859	56,537	45,866	41,909	50,000	29,960	57,150	57,150	57,150

421 POLICE TOTAL	1,534,949	1,685,255	1,788,905	2,069,267	1,769,594	2,313,691	1,111,385	2,488,491	2,488,491	2,488,491
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422 FIRE

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
422.9 FIRE DEPARTMENT										
421.00 Insurance	3,928	4,320	5,133	5,793	4,794	6,150	6,540	7,194	7,194	7,194 Building Insurance
422.00 Professional Services	103,070	107,480	113,757	121,231	111,385	129,984	0	136,600	136,600	136,600 O&M
422.10 Additional Request	128,298	133,790	141,603	150,906	138,649	161,801	0	170,037	170,037	170,037 Equipment
422.20 Staff Request	0	0	0	0	0	0	0	270,410	270,410	Staff
425.10 Hired Repairs	0	313	0	0	78	2,500	0	2,500	2,500	2,500
426.00 Ambulance	50,000	49,999	50,000	50,000	50,000	50,000	25,000	50,000	50,000	50,000
426.10 Siren Supplies	1,161	1,690	945	0	949	2,500	0	2,500	2,500	2,500
433.00 Improvements	50,231	0	0	0	12,558	0	0	0	0	0
435.00 Equipment	0	0	0	0	0	0	0	0	0	0
422 FIRE DEPT TOTAL	336,688	297,592	311,438	327,930	318,412	352,935	31,540	639,241	639,241	368,831

423 PROTECTIVE INSPECTIONS

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted
	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025
423.2 BUILDING INSPECTIONS										
411.00 Wages	119,826	123,501	133,538	150,036	131,725	156,000	72,529	168,200	168,200	168,200 2 FTE
412.00 Social Security	9,016	9,075	9,806	11,019	9,729	11,934	5,340	12,867	12,867	12,867
413.00 Retirement	7,190	7,410	8,012	9,002	7,904	9,360	4,352	10,092	10,092	10,092
414.00 Workman's Comp	1,381	1,290	1,382	1,520	1,393	1,950	1,786	2,103	2,103	2,103
415.00 Health & Life Ins.	9,249	36,437	39,692	41,798	31,794	44,700	20,496	45,005	45,005	45,005
416.00 Unemployment Ins.	126	126	216	216	171	225	156	250	250	250
422.00 Professional Services	914	164	64	259	350	1,000	0	500	500	500
422.20 Credit Card Fees-Bldg PM	1,185	1,714	1,599	1,444	1,486	1,500	525	1,600	1,600	1,600
425.10 Repairs Hired	384	1,068	2,153	377	996	1,750	99	1,750	1,750	1,750
426.00 Supplies	3,903	5,294	5,045	3,599	4,460	5,500	1,285	5,500	5,500	5,500
426.50 Fuel	595	798	1,242	1,127	941	1,500	320	1,500	1,500	1,500
427.00 Travel & Dues	1,511	2,771	2,443	1,988	2,178	3,000	1,791	3,000	3,000	3,000
428.00 Utilities - Phone	1,700	1,008	1,126	1,004	1,210	2,000	419	2,000	2,000	2,000
434.10 Software	645	1,160	2,333	3,112	1,813	1,800	1,798	3,000	3,000	3,000
435.00 Equipment	1,050	0	1,791	0	710	500	200	35,000	35,000	35,000 vehicle
Totals Building Inspections	158,675	191,816	210,442	226,501	196,859	242,719	111,096	292,367	292,367	292,367

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted
	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025
429.1 TRAFFIC										
422.00 Professional Services	0	0	11,989	230,011	60,500	36,800	20,386	130,000	130,000	130,000 Safety Action/Aspen Coor
425.10 Hired Repairs	0	1,905	0	1,000	726	5,000	0	5,000	5,000	5,000
426.00 Supplies	0	11	2,796	562	842	5,000	0	5,000	5,000	5,000
426.10 Traffic Lights	6,392	653	2,032	10,713	4,948	35,000	29,795	5,000	5,000	5,000
433.00 Improvements	0	0	0	0	0	50,000	0	25,000	25,000	25,000 Cameras-Year 2
435.00 Equipment	0	3,290	3,665	20,705	6,915	3,000	0	3,000	3,000	3,000
Totals Traffic	6,392	5,859	20,482	262,991	13,431	134,800	50,181	173,000	173,000	173,000

423 PROTECTIVE INSPECTION TOTAL**420 PUBLIC SAFETY TOTAL**

423 PROTECTIVE INSPECTION TOTAL	165,067	197,675	230,924	489,492	210,290	377,519	161,277	465,367	465,367	465,367
420 PUBLIC SAFETY TOTAL	2,036,704	2,180,522	2,331,267	2,886,689	2,298,296	3,044,145	1,304,202	3,593,099	3,593,099	3,322,689

101 GENERAL FUND - 430 PUBLIC WORKS

431 HIGHWAY AND STREETS

431.1 HIGHWAY AND STREET ADMIN

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	
411.00 Wages	189,567	183,248	154,882	223,477	187,794	255,300	110,318	286,800	286,800	286,800	4 FTE
411.00 PT Wages	18,867	14,752	21,070	7,052	15,435	25,000	2,046	25,000	25,000	25,000	
412.00 Social Security	15,145	14,956	12,438	16,722	14,815	21,443	8,074	23,853	23,853	23,853	
413.00 Retirement	11,424	10,275	9,516	13,409	11,156	15,318	6,619	17,208	17,208	17,208	
414.00 Workman's Comp	8,103	8,249	8,173	10,000	8,631	10,723	10,308	12,046	12,046	12,046	
415.00 Health & Life Ins.	77,363	80,126	81,359	88,849	81,924	95,950	45,326	96,550	96,550	96,550	
416.00 Unemployment Ins.	328	364	453	483	407	550	312	550	550	550	
417.00 Unused Compensated Ab	0	11,337	0	0	2,834	0	0	0	0	0	
421.00 Insurance	14,403	40,844	19,280	20,500	23,757	21,000	21,000	22,808	22,808	22,808	
422.00 Professional Services	20,912	5,491	997	84,213	27,903	15,000	163	0	0	0	
425.00 Repairs	2,483	381	507	185	889	2,500	75	2,500	2,500	2,500	
425.10 Hired Repairs	1,104	4,029	3,450	1,419	2,501	5,000	0	5,000	5,000	5,000	
426.00 Supplies	8,588	8,090	8,257	12,129	9,266	15,000	5,775	15,000	15,000	15,000	
426.10 Safety Supplies	9,305	1,045	1,217	2,745	3,578	5,000	872	5,000	5,000	5,000	
426.20 Clothing Supplies	1,499	0	773	208	620	2,500	0	2,500	2,500	2,500	
426.50 Fuel	13,755	20,910	15,329	18,638	17,158	20,000	5,023	20,000	20,000	20,000	
427.00 Travel & Dues	178	692	387	614	468	500	156	500	500	500	
428.00 Utilities	0	0	174	829	251	400	410	1,000	1,000	1,000	
435.00 Equipment	165,008	0	209,350	0	93,590	304,000	30,835	250,000	250,000	250,000	Bucket truck/1ton
Totals Highway & Street Admin.	558,032	404,789	547,612	501,472	502,976	815,184	247,312	786,314	786,315	786,315	

431.2 PAVED STREETS

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
424.00 Rentals	0	0	629	65	173	5,000	0	5,000	5,000	5,000
425.00 Repairs	8,065	11,697	8,327	3,387	7,869	10,000	1,561	10,000	10,000	10,000
425.10 Hired Labor	5,118	0	2,906	8,042	4,017	5,000	0	5,000	5,000	5,000
426.00 Supplies	12,433	8,637	9,257	22,490	13,204	7,500	2,351	15,000	15,000	15,000
433.00 Imp Other than Bldg	2,458	59,037	3,750	0	16,311	15,000	0	15,000	15,000	15,000
433.10 Imp Other than Bldg	0	19,966	0	0	4,992	500,000	0	0	0	0
435.00 Equipment	10,079	0	0	0	2,520	4,000	2,625	125,000	85,000	0
Totals Paved Streets	38,153	99,337	24,869	33,984	49,086	546,500	6,537	175,000	135,000	50,000

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	
431.3 SNOW REMOVAL											
424.00 Rental	0	0	0	0	0	2,500	0	2,500	2,500	2,500	
425.10 Hired Repairs	3,882	297	4,062	14,996	5,809	10,000	313	10,000	10,000	10,000	Contract Snow Removal
426.00 Supplies	28,662	43,766	40,197	56,583	42,302	60,000	28,443	60,000	60,000	60,000	
426.50 Fuel	0	0	9,917	21,049	7,742	20,000	6,753	20,000	20,000	20,000	
435.00 Equipment	7,425	9,020	0	47,185	15,908	230,000	0	0	0	0	
Totals Snow Removal	39,969	53,083	54,176	139,813	71,760	322,500	35,509	92,500	92,500	92,500	

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	
431.5 STORM DRAINAGE											
422.00 Professional Services	18,731	60,000	0	0	19,683	0	0	0	0	0	
425.10 Hired Repairs	49,490	19,829	0	0	17,330	0	0	0	0	0	
426.00 Supplies	50,640	0	0	0	12,660	0	0	0	0	0	
433.00 Improv Other Than Bldgs	0	68,255	32,328	12,979	28,391	1,320,000	10	0	70,000	70,000	finish Big Sioux Storm
433.10 Xeriscaping	0	0	79,648	0	19,912	0	0	0	0	0	
Totals Storm Drainage	118,861	148,084	111,976	12,979	97,975	1,320,000	10	0	70,000	70,000	

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	
431.8 SIDEWALKS AND CROSSWALKS											
422.00 Professional Services	0	55,833	44,219	0	25,013	0	0	0	0	0	Trails, sidewalks etc
425.10 Hired Repairs	29,673	19,700	24,381	55,546	32,325	50,000	0	50,000	50,000	50,000	Sidewalks
426.00 Supplies	0	0	0	0	0	2,500	0	2,500	2,500	2,500	
433.00 Improvements	0	7,712	1,613	38,677	12,001	150,000	0	25,000	25,000	25,000	path maintenance
435.00 Equipment	0	0	0	0	0	0	0	0	0	0	
Totals Sidewalks & Crosswalks	29,673	83,245	70,213	94,223	69,339	202,500	0	77,500	77,500	77,500	

431 HIGHWAY & STREETS TOTAL	784,688	788,538	808,846	782,471	791,136	3,206,684	289,368	1,131,314	1,161,315	1,076,315	
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432 SANITATION

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	
432.6 WEED CONTROL											
425.00 Repairs	0	0	0	0	0	0	0	0	0	0	
426.00 Supplies	409	1,630	1,162	3,217	1,605	3,500	2,152	3,500	3,500	3,500	Street Weed spray
435.00 Equipment	0	0	0	0	0	0	0	0	0	0	
432 SANITATION TOTAL	409	1,630	1,162	3,217	1,605	3,500	2,152	3,500	3,500	3,500	

439 TRANSIT	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted
<u>439.1 TRANSIT</u>	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025
421.00 Bus Barn Insurance	800	972	1,024	1,107	0	1,150	1,250	1,375	1,375	1,375
425.00 Repairs/Maintenance	6,684	3,399	109	803	2,749	10,253	0	8,500	8,500	8,500
426.00 Supplies	989	2,472	372	509	1,086	1,000	222	1,250	1,250	1,250
426.50 Fuel	3,517	6,455	10,395	9,365	7,433	11,750	3,727	14,686	14,686	14,686
428.00 Utilities	11,333	12,251	13,277	12,118	12,245	16,730	4,423	14,460	14,460	14,460
429.00 ROCS Agreement	143,622	148,033	136,450	144,640	143,186	168,865	57,957	197,000	197,000	197,000 Transit Bus Contract
435.00 Equipment	720	0	0	0	180	0	0	0	0	0
Totals Transit	167,665	173,582	161,627	168,542	166,878	209,748	67,579	237,271	237,271	237,271
430 PUBLIC WORKS TOTALS	952,762	963,750	971,635	954,230	959,618	3,419,932	359,099	1,372,085	1,402,086	1,317,086

440 HEALTH AND WELFARE

441 HEALTH	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted
<u>441.2 ANIMAL CONTROL</u>	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025
422.00 Professional Services	4,127	3,863	3,929	3,536	3,864	4,500	2,630	4,500	4,500	4,500
426.00 Supplies	364	247	120	141	218	500	229	300	300	300
Totals Animal Control	4,491	4,110	4,049	3,677	4,082	5,000	2,859	4,800	4,800	4,800
<u>441.3 WEST NILE</u>	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025
426.00 Supplies - Mosquitos	5,509	492	2,168	86	2,064	3,000	0	3,000	3,000	3,000
426.10 Supplies - Other	0	6	38	16	15	100	0	100	100	100
425.00 Repairs	68	0	0	0	17	100	0	100	100	100
427.00 Travel & Dues	0	0	0	0	0	100	0	100	100	100
435.00 Equipment	0	0	0	146	37	0	0	0	0	0
Totals West Nile	5,577	498	2,206	248	2,132	3,300	0	3,300	3,300	3,300
440 HEALTH & WELFARE TOTALS	10,068	4,608	6,255	3,925	6,214	8,300	2,859	8,100	8,100	8,100

450 CULTURE & RECREATION

451 RECREATION

451.0 SENIOR CITIZENS

424.00 Rentals

Totals Senior Citizens

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	
	6,000	6,000	6,000	6,000	6,000	6,000	3,000	6,000	6,000	6,000	Sr Citizen payment to VFW.
Totals Senior Citizens	6,000	6,000	6,000	6,000	6,000	6,000	3,000	6,000	6,000	6,000	

451.2 RECREATION CENTER

411.00 Wages

412.00 Social Security

414.00 Workman's Comp

416.00 Unemployment Ins.

422.00 Professional Services

423.00 Publications/Adverting

424.00 Trip Entry Fees

426.00 Supplies

427.00 Travel & Dues

428.00 Utilities - Phone

435.00 Equipment

452.00 Re-sale

Totals Recreation Center

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	
411.00 Wages	0	16,170	17,281	19,814	13,316	20,000	6,295	20,000	20,000	20,000	Director & Staff
412.00 Social Security	0	1,237	1,322	1,516	1,019	1,530	482	1,530	1,530	1,530	
414.00 Workman's Comp	135	127	120	200	146	200	200	200	200	200	
416.00 Unemployment Ins.	0	68	124	128	80	150	4	150	150	150	
422.00 Professional Services	300	600	525	450	469	500	85	600	600	600	
423.00 Publications/Adverting	0	0	672	512	296	1,000	1,285	1,300	1,300	1,300	
424.00 Trip Entry Fees	0	2,686	2,405	2,710	1,950	2,500	0	3,000	3,000	3,000	
426.00 Supplies	149	741	1,047	843	695	900	479	900	900	900	
427.00 Travel & Dues	40	64	64	71	60	65	71	80	80	80	
428.00 Utilities - Phone	0	68	83	110	65	150	0	150	150	150	
435.00 Equipment	0	0	501	0	125	900	734	1,500	1,500	1,500	
452.00 Re-sale	0	919	417	836	543	750	0	800	800	800	
Totals Recreation Center	624	22,680	24,561	27,190	18,764	28,645	9,635	30,210	30,210	30,210	

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted	
<u>451.4 SWIMMING POOL</u>	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025	
411.00 Wages	0	108,962	170,222	186,310	116,374	195,000	51,911	200,000	215,000	215,000	Pool Staff
412.00 Social Security	0	8,336	13,022	14,253	8,903	14,918	3,971	15,300	16,448	16,448	
414.00 Workman's Comp	2,668	2,670	2,951	4,000	3,072	4,817	4,983	4,940	5,311	5,311	
416.00 Unemployment Ins.	0	458	1,226	1,332	754	1,300	0	1,500	1,500	1,500	
421.00 Insurance	3,453	14,998	5,258	7,450	7,790	7,650	7,650	8,294	8,294	8,294	
422.00 Professional Services	0	3,560	3,529	4,010	2,775	4,000	1,351	5,500	5,500	5,500	certifications
422.10 Credit card fees	813	3,765	2,932	3,111	2,655	5,000	2,862	5,000	5,000	5,000	
425.00 Repairs	46	14,067	17,961	2,665	8,685	8,000	70	8,000	8,000	8,000	
426.00 Supplies - Maintenance	385	3,949	8,199	6,457	4,748	6,000	5,384	7,000	7,000	7,000	
426.10 Supplies - Lifeguards	0	2,765	6,625	3,956	3,337	5,500	3,196	5,500	5,500	5,500	
426.40 Chemicals	0	8,157	8,492	13,986	7,659	9,000	5,102	12,000	12,000	12,000	
427.00 Travel & Dues	310	325	325	0	240	500	0	1,000	1,000	1,000	
428.00 Utilities	3,986	16,170	12,001	9,924	10,520	18,000	1,896	18,000	18,000	18,000	
429.00 Other	0	0	181	0	45	0	0	0	0	0	
433.00 Improvement	900,501	720,470	25,745	1,987	412,176	70,000	64,602	100,000	100,000	100,000	filters,lights,VFD's,surge..
434.10 Annual Software Maint	3,000	8,681	6,000	3,505	5,297	5,000	198	4,000	4,000	4,000	
435.00 Equipment	0	620	0	1,192	453	13,500	6,810	2,000	2,000	2,000	computers
435.10 Equipment	0	0	11,837	12,777	6,154	13,000	12,432	13,000	13,000	13,000	Chairs
Totals Swimming Pool	915,162	917,953	296,506	276,915	601,634	381,185	172,418	411,034	427,553	427,553	

	2020	2021	2022	2023	4-Year Avg	Budget 2023	1/2 2024	2024 Request	2024 Review	2024 Adopt
Rev - Expenditures	-915,162	-812,397	-193,070	-171,506	-523,034	-278,985	-82,781	-310,834	-327,353	-327,353

451 RECREATION TOTAL	921,786	946,633	327,067	310,105	626,398	415,830	185,053	447,244	463,763	463,763
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452 PARKS

452.2 PARKS DEPARTMENT

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	
411.00 Full Time Wages	148,941	148,646	165,785	184,641	162,003	199,000	96,762	217,400	217,400	217,400	3 FTE
411.00 Part Time Wages	38,462	27,278	48,901	43,748	39,597	55,000	4,187	55,000	55,000	55,000	PT Staff
412.00 Social Security	14,055	13,155	15,493	16,470	14,793	19,431	7,307	20,839	20,839	20,839	
413.00 Retirement	8,998	8,771	9,976	11,126	9,718	11,940	5,363	13,044	13,044	13,044	
414.00 Workman's Comp	4,764	4,672	4,412	5,400	4,812	5,715	6,061	6,129	6,129	6,129	
415.00 Health & Life Ins.	61,079	66,573	81,437	85,420	73,627	94,100	46,578	94,560	94,560	94,560	
416.00 Unemployment Ins.	346	375	673	645	510	700	229	800	800	800	
417.00 Unused Compensated Ab	0	2,531	0	0	633	0	0	0	0	0	
421.00 Insurance	13,094	61,480	15,775	17,355	26,926	17,250	17,855	18,661	18,661	18,661	
422.00 Professional Services	15,828	7,019	3,120	964	6,733	9,000	225	8,000	8,000	8,000	
424.00 Rentals/Publications	2,212	3,790	3,375	2,926	3,076	4,000	1,620	4,000	4,000	4,000	
425.00 Repairs	8,315	4,096	9,329	6,591	7,083	8,000	3,501	8,000	8,000	8,000	
425.10 Hired Repairs	37,728	5,326	2,056	4,843	12,488	10,000	467	10,000	10,000	10,000	
425.20 Snow Removal	1,193	3,138	2,303	2,762	2,349	3,000	791	3,000	3,000	3,000	
426.00 Supplies	18,161	14,014	18,248	16,442	16,716	14,000	5,659	16,000	16,000	16,000	
426.02 Weed Control Supplies	1,539	1,386	6,374	4,675	3,494	6,000	3,594	6,000	6,000	6,000	
426.05 Turf Care & Supplies	16,534	17,121	78	13,219	11,738	16,000	25,800	16,000	30,000	30,000	overseed soccer/misc
426.10 Safety Supplies	722	68	485	559	459	1,000	18	1,000	1,000	1,000	
426.20 Clothing Supplies	1,782	204	389	361	684	2,000	15	2,000	2,000	2,000	
426.30 Supplies - Aspen Ball Fields	5,930	33,640	21,624	6,234	16,857	15,000	16,336	15,000	18,000	18,000	
426.32 Supplies - Flag Football	176	0	0	0	44	500	0	500	500	500	
426.34 Supplies - Hockey	0	2,555	2,925	3,320	2,200	1,000	52	0	0	0	
426.38 Supplies - Soccer Field	4,480	6,211	6,140	9,673	6,626	7,000	10,964	7,000	7,000	7,000	
426.40 Supplies - Tennis/RC/PB/VB	462	0	852	183	374	1,000	73	1,000	1,000	1,000	
426.50 Fuel	6,925	9,985	15,058	12,506	11,119	13,000	6,394	13,000	13,000	13,000	
427.00 Travel & Dues	690	921	1,673	1,116	1,100	3,000	235	2,000	2,000	2,000	
428.00 Utilities	32,561	32,759	36,461	32,761	33,636	56,000	27,983	61,500	50,000	50,000	
434.10 Software	1,200	1,200	2,568	1,346	1,579	1,700	99	1,500	1,500	1,500	Shelters
Park Department General Total	446,177	476,914	475,510	485,286	470,972	574,336	288,168	601,933	607,433	607,433	

Parks Continued on Next Page.....

Parks Department Continued..

Park Dept Capital Improvements

431.00 Land	0	0	0	0	0	0	0	0	0	0	
432.00 Building & Structure	0	0	0	40,763	10,191	0	7,193	0	0	0	
433.00 Improvements	5,959	52,141	0	0	14,525	30,000	0	0	0	0	
435.00 Equipment	64,946	32,873	69,651	106,544	68,504	68,000	50,015	133,700	133,700	99,700	List #1
439.00 Other Capital Outlay	61,617	460,210	98,763	197,088	204,420	475,000	125,244	415,000	415,000	415,000	List #2
439.10 Other Capital Outlay	0	11,705	0	271,427	70,783	27,000	0	35,000	35,000	35,000	Concrete at Shop
Park Dept Capital Total	132,522	556,929	168,414	615,822	368,422	600,000	182,452	583,700	583,700	549,700	
Total Parks Department	578,699	1,033,843	643,924	1,101,108	839,394	1,174,336	470,620	1,185,633	1,191,133	1,157,133	

List #1 - Equipment

List #2

Skid loader	65,000	Field C Lights	200,000
Painter robot - 3 year lease	17,700	Grade/Seed Aspen	100,000
Battery Equip	5,000	McHardy Restroom	50,000
4 Wheeler	12,000	Irrigation	25,000
Mower	34,000	Ice skating area	40,000

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted	
<u>452.4 FORESTRY & NURSERY</u>	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025	
422.00 Professional Services	8,795	18,879	23,689	26,658	19,505	15,000	0	15,000	15,000	15,000	Trimming/hire mulching
425.00 Ash Trees	27,129	22,166	46,078	43,065	34,610	50,000	12	50,000	50,000	50,000	Treatments/removals
426.00 Supplies	2,149	1,540	3,142	1,734	2,141	3,000	0	3,000	3,000	3,000	Trees
435.00 Equipment	0	0	844	0	211	1,000	0	1,000	1,000	1,000	
Totals Forestry & Nursery	38,073	42,585	73,753	71,457	56,467	69,000	12	69,000	69,000	69,000	
452 PARK TOTAL	616,772	1,076,428	717,677	1,172,565	895,861	1,243,336	470,632	1,254,633	1,260,133	1,226,133	

455 LIBRARIES

455.1 LIBRARIES

426.00 Supplies	200	0	1,744	0	486	10,000	0	55,000	55,000	55,000	New roof - pay half
455 LIBRARIES TOTAL	200	0	1,744	0	486	10,000	0	55,000	55,000	55,000	

450 CULTURE & RECREATION TOTALS	1,538,758	2,023,061	1,046,488	1,482,670	1,522,744	1,669,166	655,685	1,756,877	1,778,896	1,744,896	
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101 GENERAL FUND EXPENDITURES - 460 CONSERVATION & DEVELOPMENT

465 ECONOMIC DEVELOPMENT

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted
	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025
465.1 Economic Development										
411.00 Wages	20,836	25,884	57,328	81,170	46,305	85,500	39,231	93,600	93,600	93,600 1 FT
412.00 Social Security	1,533	1,919	4,194	5,936	3,396	6,541	2,879	7,160	7,160	7,160
413.00 Retirement	0	0	3,434	4,870	2,076	5,130	2,354	5,616	5,616	5,616
414.00 Workman's Comp	0	0	136	200	84	214	188	234	234	234
415.00 Health & Life Ins.	772	805	14,886	18,479	8,736	21,101	9,413	21,260	21,260	21,260
416.00 Unemployment Ins.	63	63	113	108	87	125	78	150	150	150
422.00 Professional Services	0	0	183	32	54	300	0	300	300	300
426.00 Supplies	492	422	676	637	557	1,000	186	1,000	1,000	1,000
427.00 Travel	80	40	994	787	475	1,000	467	1,000	1,000	1,000
428.00 Utilities	566	564	89	0	305	0	0	0	0	0
434.10 Software Maint	0	0	642	504	287	500	99	1,025	1,025	1,025
435.10 Equipment	0	0	2,300	0	575	1,000	0	500	500	500
Total Economic Development	24,342	29,697	84,975	112,723	62,934	122,411	54,895	131,845	131,845	131,845

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted
	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025
465.3 Promoting the City										
426.00 Supplies	10,124	10,371	16,915	11,821	12,308	20,000	584	20,000	20,000	20,000
426.10 Supplies - Flower Baskets	1,639	2,605	2,724	2,389	2,339	4,000	0	4,000	4,000	4,000
426.20 Supplies - Decorations	307	526	0	49	221	25,000	0	1,500	1,500	1,500
428.00 Utilities	0	0	0	0	0	0	0	0	0	0
433.00 Improvement not buildings	0	0	0	0	0	0	0	0	0	0
429.10 Community Promotion	420,393	51	5,002	104,453	132,475	215,000	48,211	0	0	0
Total Promoting the City	432,463	13,553	24,641	118,712	147,342	264,000	48,795	25,500	25,500	25,500

460 CONSERVATION & DEVELOPMENT TOTAL	456,805	43,250	109,616	231,435	210,277	386,411	103,690	157,345	157,345	157,345
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470 DEBT RETIREMENT (SALES TAX) FUND

		Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted	
<u>470 Debt Retirement Fund</u>		2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025	
4700	441.00 Vehicle Loans-Principle	0	0	0	0	0	0	0	0	0	0	
4700	442.00 Vehicle Loans-Interest	0	0	0	0	0	0	0	0	0	0	
4702	441.00 Park Street Principle	0	0	0	0	0	0	0	0	0	0	DONE
4702	442.00 Park Street Interest	0	0	0	0	0	0	0	0	0	0	
4705	441.00 Fire Hall Prin.	38,103	39,849	41,054	42,294	40,325	43,573	21,624	44,890	44,890	44,890	2035
4705	442.00 Fire Hall Interest	23,720	21,975	20,770	19,530	21,499	18,251	9,288	16,934	16,934	16,934	
4722	441.00 Core Ph2B - Princ	0	0	0	0	0	0	0	0	0	0	2039
4722	442.00 Core Ph2B - Interest	0	0	0	0	0	0	0	269,750	269,750	269,750	
4710	441.00 Bethany Dr - Principle	41,015	12,750	3,150	0	14,229	0	0	0	0	0	DONE
4710	442.00 Bethany Dr - Interest	1,317	432	189	0	485	0	0	0	0	0	
4715	441.00 Holly Boulevard Principle	179,019	183,214	187,508	191,902	185,411	0	0	0	0	0	DONE
4715	442.00 Holly Boulevard Interest	16,243	12,048	7,754	5,692	10,434	0	0	0	0	0	
4712	441.00 Rushmore Ph 2 - Princ	0	0	0	0	0	115,000	0	220,000	220,000	220,000	2038
4712	442.00 Rushmore Ph 2 - Int	0	0	0	0	0	324,115	212,990	216,500	216,500	216,500	
4716	441.00 Brandon Park Add-Princ	95,000	110,000	115,000	120,000	110,000	125,000	0	125,000	125,000	125,000	2034
4716	442.00 Brandon Park Add-Int	70,198	54,585	51,285	47,835	55,976	44,235	22,117	40,485	40,485	40,485	
4717	441.00 Holly-Main Project Prin	315,000	365,000	375,000	385,000	360,000	400,000	0	410,000	410,000	410,000	2034
4717	442.00 Holly-Main Project Int	227,541	176,720	165,770	154,520	181,138	142,970	71,485	130,970	130,970	130,970	
4720	441.00 Core Area Ph1-Principle	0	230,000	250,000	260,000	185,000	270,000	0	275,000	275,000	275,000	2040
4720	442.00 Core Area Ph1-Interest	0	210,977	187,350	179,850	144,544	172,050	86,025	163,950	163,950	163,950	
4711	441.00 Rushmore Ph 1 Principle	0	0	195,000	230,000	106,250	240,000	0	245,000	245,000	245,000	2036
4711	442.00 Rushmore Ph 1 Interest	0	0	152,513	118,650	67,791	111,750	55,875	104,550	104,550	104,550	
4721	441.00 Core Area Ph2A - Princ	0	0	0	115,000	28,750	145,000	0	155,000	155,000	155,000	2037
4721	442.00 Core Area Ph2a - Inter	0	0	0	175,000	43,750	144,250	72,125	137,000	137,000	137,000	
5110	511.00 Operating Transfer Out	579,881	558,280	2,746,980	795,845	1,170,247	397,461	0	2,741,520	2,741,520	2,741,520	Ironwood Proj
470 DEBT RETIREMENT FUND TOTALS		1,587,037	1,975,830	4,499,323	2,841,118	2,725,827	2,693,655	551,529	5,296,549	5,296,549	5,296,549	
101 TOTAL GENERAL FUND		7,498,834	8,193,721	10,165,227	9,605,896	8,804,444	12,570,884	3,600,156	14,543,178	14,610,423	13,921,013	

102 INDUSTRIAL PARK

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
<u>4653 INDUSTRIAL PARK</u>										
422.00 Professional Services	10	10	20	10	13	500	0	50	50	50
490.00 Loans	0	0	0	0	0	0	0	0	0	0
Totals Industrial Park	10	10	20	10	13	500	0	50	50	50

211 THIRD CENT SALES TAX - SPECIAL FUND

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
<u>211 THIRD CENT SALES TAX</u>										
4194 427.10 Dues - SECOG	12,290	12,290	12,437	12,810	12,457	13,200	13,194	13,590	13,590	13,590 Based on CPI
4194 427.20 Dues - Sioux Metro	28,000	28,000	30,222	33,144	29,842	36,991	36,992	38,102	36,075	36,075 \$3.25 per resident
4194 427.30 Dues - SDML	4,670	4,816	5,421	5,698	5,151	5,900	5,977	6,200	6,200	6,200 Based on CPI
4194 427.40 Dues - Chamber	77,500	75,000	75,300	77,500	76,325	75,000	75,000	85,000	85,000	85,000
4194 427.40 Chamber - Day at Leg	0	0	0	0	0	2,500	2,500	2,500	2,500	2,500
4194 427.00 Subsidies - BDF	100,000	50,000	80,000	0	57,500	0	0	0	0	0
4194 427.60 VFW & Legion Flags	0	0	0	0	0	300	0	300	300	300
4194 431.00 Land	0	183,149	9,253	0	48,101	0	325,437	80,000	80,000	80,000 Ironwood
4600 442.00 Other - Misc	0	0	0	0	0	0	0	0	0	0
Totals Third Cent Sales Tax	222,460	353,255	212,633	129,152	229,375	133,891	459,100	225,692	223,665	223,665
211 THIRD CENT SALES TAX TOTALS	222,460	353,255	212,633	129,152	229,375	133,891	459,100	225,692	223,665	223,665

220 STREET MAINTENANCE FUND

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	
431.2 PAVED STREETS											
425.00 Repairs	67,371	59,852	87,282	486,799	175,326	80,000	2,541	50,000	50,000	50,000	Patching
425.10 Hired Repairs	0	39,276	31	30,628	17,484	40,000	0	50,000	50,000	50,000	Painting
426.00 Supplies	6,473	7,239	22,972	1,445	9,532	20,000	0	10,000	10,000	10,000	Signs
433.00 Improvements	0	340,210	13,858	286,850	160,230	0	0	255,500	355,500	355,500	Slurry Seal
433.10 Improvements	77,335	20,012	520,110	362,706	245,041	100,000	0	100,000	100,000	100,000	Curb/Gutter/Asphalt Hired
433.10 Improvements	0	306,432	395,289	0	175,430	600,000	534,160	400,000	300,000	0	
433.20 Street Improvements	0	0	35,478	375,482	102,740	0	0	0	0	300,000	Concrete Repairs
Totals Street Maint Fund	151,179	773,021	1,075,020	1,543,910	885,783	840,000	536,701	865,500	865,500	865,500	
220 STREET MAINT FUND TOTALS	151,179	773,021	1,075,020	1,543,910	885,783	840,000	536,701	865,500	865,500	865,500	

213 BID #1 CONVENTION CENTER

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	
470.0 Debt Service											
441.00 Principal	39,719	41,170	42,480	44,282	41,913	0	43,519	0	0	0	
442.00 Interest	8,230	6,780	4,635	3,295	5,735	0	1,208	0	0	0	
Total BID #1 Project	47,949	47,950	47,115	47,577	47,648	0	44,727	0	0	0	

218 STP STREET FUNDING

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	
4312 Streets											
422.00 Professional Services	0	0	0	0	0	0	0	0	0	0	
5110-51100 Transfer Out Project	1,854,600	313,601	446,567	272,265	721,758	300,000	0	260,000	260,000	260,000	Rushmore 3
Total STP Street Funding	1,854,600	313,601	446,567	272,265	721,758	300,000	0	260,000	260,000	260,000	

231 STORMWATER FUND

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	
431.5											
422.00 Professional Services	0	0	4,030	129,267	33,324	100,000	60,443	100,000	100,000	100,000	city wide model
425.10 Repairs	0	0	3,810	170,350	43,540	200,000	3,108	182,500	182,500	182,500	O&M
426.00 Supplies	0	0	4,981	380	1,340	7,500	180	7,500	7,500	7,500	
433.00 Improvements	0	0	33,808	0	8,452	200,000	0	200,000	200,000	200,000	Clean up Drainage areas
433.10 Improvements	0	0	0	40,367	10,092	0	0	10,000	10,000	10,000	Xeriscaping
Total Stormwater Fund	0	0	46,629	340,364	96,748	507,500	63,731	500,000	500,000	500,000	

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
336 TIF#2 CONFERENCE CENTER										
470 441.00 Principal	49,539	51,348	53,905	55,232	52,506	0	111,831	0	0	0
470 442.00 Interest	10,265	8,455	5,899	4,110	7,182	0	1,293	0	0	0
511 511.00 Op Transfer Out	0	0	0	0	0	0	0	0	0	0
Total TIF #2 Conference Center	59,804	59,803	59,804	59,342	59,688	0	113,124	0	0	0

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
342 TIF #4 Rovang										
<u>470.0 Debt</u>										
449.00 Other	0	0	0	0	0	0	0	0	0	0
Total TIF #5 I90	0	0	0	0	0	0	0	0	0	0

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
344 TIF #5 I90 Plaza										
<u>470.0 Debt</u>										
449.00 Other	0	0	0	0	0	5,000	0	20,000	20,000	20,000
Total TIF #5 I90	0	0	0	0	0	5,000	0	20,000	20,000	20,000

346 TIF #6 Corson										
470 449.00 Other	301,859	0	0	0	75,465	2,000	0	50,000	50,000	50,000
470	13,043	0	0	0	3,261	0	0	0	0	0
Total TIF #6 Corson	314,902	0	0	0	78,726	2,000	0	50,000	50,000	50,000

348 TIF #7 Encore Park										
470 449.00 Other	0	0	0	0	0	10,000	0	65,000	65,000	65,000
470	0	0	0	0	0	0	0	0	0	0
Total TIF #7 Encore Park	0	0	0	0	0	10,000	0	65,000	65,000	65,000

CAPITAL PROJECTS

530 IRONWOOD SPA PROJECT

431.2 Street Improvements

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
422.00 Professional Services	0	0	0	0	0	0	0	320,000	320,000	320,000
433.00 Improvement OT Bldg	0	0	0	0	0	0	0	2,421,520	2,421,520	2,421,520
511.00 Transfer out	0	0	0	0	0	0	0	0	0	0
Total Street Project	0	0	0	0	0	0	0	2,741,520	2,741,520	2,741,520

542 CORE AREA PROJECT - PHASE 2B

431.2 Street Improvement

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
422.00 Professional Services	0	0	0	229,326	57,332	410,000	132,569	100,000	100,000	100,000
433.00 Improvements	0	0	0	0	0	4,610,000	581,491	325,000	325,000	325,000
511.00 Transfer	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	229,326	57,332	5,020,000	714,060	425,000	425,000	425,000

592 RUSHMORE PROJECT - PHASE 3

431.2 Street Improvement

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
422.00 Professional Services	0	0	0	0	0	0	0	260,000	260,000	260,000 Design
433.00 Improvements	0	0	0	0	0	0	0	0	0	0
511.00 Transfer Out	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	260,000	260,000	260,000

--- FUTURE PROJECT

431.2 Street Improvement

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	4 Year Average	Budget 2023	Actual 1/2 2024	Requested 2024	Reviewed 2024	Adopted 2024
422.00 Professional Services	0	0	0	0	0	0	0	0	0	0
511.00 Transfer out	0	0	0	0	0	0	0	0	0	0
433.00 Improvements	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

602 - Water Conservation Committee

4123 Wages

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	4 Year Average	Budget 2023	Actual 1/2 2024	Requested 2024	Reviewed 2024	Adopted 2024
411.00 Wages	2,280	1,240	2,475	2,050	2,011	2,500	1,600	2,500	2,800	2,800
412.00 Division of OASI	174	95	189	157	154	200	122	200	215	215
Total	2,454	1,335	2,664	2,207	2,165	2,700	1,722	2,700	3,015	3,015

602 WATER FUND - ENTERPRISE FUND

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
433.1 SOURCE OF SUPPLY										
425.00 Repairs	1,276	249	182	240	487	5,000	4,054	5,000	5,000	5,000
425.10 Hired Repairs	61,387	353	1,391	35,223	24,589	25,000	0	25,000	25,000	25,000
426.00 Supplies	502	432	1,472	1,041	862	5,000	454	5,000	5,000	5,000
426.50 Fuel	5,923	7,503	10,849	9,582	8,464	7,500	4,341	10,000	10,000	10,000
428.00 Utilities	1,366	1,299	1,438	1,499	1,401	2,000	739	2,000	2,000	2,000
433.00 Improvements	778,224	0	74,409	11	213,161	20,000	0	75,000	75,000	75,000 cap wells,rehab#1
435.00 Equipment	0	0	0	0	0	0	0	0	0	0
Total Source of Supply	848,678	9,836	89,741	47,596	248,963	64,500	9,588	122,000	122,000	122,000
433.2 POWER & PUMPING										
428.00 Utilities	49,136	45,137	49,780	54,738	49,698	54,000	24,246	60,000	60,000	60,000
Totals Power & Pumping	49,136	45,137	49,780	54,738	49,698	54,000	24,246	60,000	60,000	60,000
433.3 PURIFICATION										
422.00 Professional Services	57,677	719,756	382	3,858	195,418	0	0	0	0	0
425.00 Repairs	4,846	1,607	4,665	1,766	3,221	15,000	4,607	15,000	15,000	15,000
425.10 Hired Repairs	14,180	7,835	20,535	4,944	11,874	20,000	359	20,000	30,000	30,000 rooftop units
426.00 Supplies	10,432	10,798	8,297	10,850	10,094	10,000	4,446	10,000	10,000	10,000
426.40 Chemicals	63,148	75,694	90,875	116,251	86,492	100,000	53,087	120,000	120,000	120,000
432.00 Building	0	0	2,340,891	10,363,304	3,176,049	12,500,000	5,857,938	3,000,000	3,000,000	3,000,000 WTP Construction
435.00 Equipment	2,423	0	0	0	606	0	0	0	0	0
Totals Purification	152,706	815,690	2,465,645	10,500,973	3,483,754	12,645,000	5,920,437	3,165,000	3,175,000	3,175,000
433.4 DISTRIBUTION										
422.00 Professional Services	15,884	14,819	10,520	1,882	10,776	20,000	3,589	20,000	20,000	20,000 Modeling
425.00 Repairs	17,251	7,574	18,177	24,195	16,799	15,000	6,503	20,000	20,000	20,000
425.10 Hired Repairs	10,805	6,046	32,542	24,897	18,573	15,000	24	20,000	20,000	20,000
426.00 Supplies	16,518	3,202	8,480	11,677	9,969	17,500	6,134	15,000	15,000	15,000
426.60 Meters & Supplies	249,314	284,443	400,240	155,292	272,322	230,000	91,893	230,000	230,000	230,000 Phase 6 plus new homes
428.00 Utilities	73,123	90,102	89,660	97,625	87,628	95,000	35,543	100,000	110,000	110,000
433.00 Oversize Costs	64,702	0	0	142,788	51,873	0	0	0	0	0
433.10 Improve Other Than Bldgs	49,120	0	200,451	16,147	66,430	262,500	92,620	16,000	16,000	16,000 new firewalls
435.00 Equipment	194,116	3,135,925	1,438,670	913,809	1,420,630	0	0	5,000	5,000	5,000 mower
Totals Distribution	690,833	3,542,111	2,198,740	1,388,312	1,954,999	655,000	236,306	426,000	436,000	436,000

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	
433.5 ADMINISTRATION											
411.00 Wages	302,988	292,834	330,296	380,412	326,633	397,500	154,352	427,000	427,000	427,000	5 FTE
412.00 Social Security	22,236	21,689	24,125	28,056	24,027	30,409	11,527	32,666	32,666	32,666	
413.00 Retirement	18,007	18,063	19,629	22,580	19,570	23,850	9,261	25,620	25,620	25,620	
417.00 Unused Comp Absences	0	0	0	1,862	466	0	0	0	0	0	
414.00 Workman's Comp	5,226	5,165	5,182	6,500	5,518	6,956	6,807	7,473	7,473	7,473	
415.00 Health & Life Ins.	90,348	109,746	118,301	125,799	111,049	141,300	52,576	121,770	121,770	121,770	
416.00 Unemployment Ins.	315	315	540	540	428	550	300	600	600	600	
421.00 Insurance	20,950	23,000	26,300	27,000	24,313	27,750	27,750	30,066	30,066	30,066	
422.10 Credit Card Fees	5,674	7,262	8,558	12,091	8,396	9,000	5,360	13,000	13,000	13,000	
422.00 Professional Services	105,180	8,273	5,494	4,128	30,769	2,000	1,118	5,000	5,000	5,000	
423.00 Publications	0	1,242	6,504	4,398	3,036	5,000	4,014	5,000	5,000	5,000	
425.10 Hired Repairs	1,443	0	4,763	10,800	4,252	5,000	0	5,000	5,000	5,000	
426.00 Supplies	3,045	3,663	2,625	2,736	3,017	5,000	729	5,000	5,000	5,000	
426.10 Safety Supplies	9,701	798	260	1,062	2,955	5,000	2,228	10,000	10,000	10,000	hyd shoring kit
426.20 Clothing Supplies	0	335	1,833	359	632	2,750	0	2,750	2,750	2,750	
426.30 Water Conservation	17,131	17,680	19,510	13,829	17,038	21,000	7,443	21,000	21,000	21,000	Rebates(15,000)
426.70 Postage	8,050	9,313	9,748	10,394	9,376	9,500	4,461	11,000	11,000	11,000	50%
426.90 Utility Bill Processing	6,847	4,591	4,741	4,404	5,146	5,000	1,462	5,000	5,000	5,000	50%
427.00 Travel & Dues	1,192	320	291	629	608	1,500	127	1,500	1,500	1,500	
428.00 Utilities	3,436	3,196	2,949	3,404	3,246	3,500	1,398	3,500	3,500	3,500	
429.00 Other	1,450	5,450	2,050	3,650	3,150	2,500	0	2,500	2,500	2,500	
434.10 Annual Software	9,119	11,862	12,666	23,643	14,323	20,000	15,614	15,500	15,500	15,500	Incode/AutoCAD/SCADA
435.00 Equipment	64,824	1,189	1,300	1,181	17,124	50,000	15	54,000	54,000	139,000	backhoe/PU/printer/comp
4700 441.10 Well #8 Bond Principle	100,000	95,000	95,000	95,000	96,250	100,000	0	100,000	100,000	100,000	2029
4700 442.10 Well #8 Interest	12,542	15,399	14,394	13,301	13,909	12,300	5,125	10,300	10,300	10,300	
4700 441.00 Water Tower - Princ	0	0	0	91,810	22,953	145,788	69,409	142,550	142,550	142,550	2052
4700 442.00 Water Tower - interest	0	0	216,800	7,808	56,152	117,412	34,495	114,802	114,802	114,802	
4700 441.20 WTP - principle	0	0	0	275,000	68,750	290,000	0	305,000	305,000	305,000	2052
4700 442.20 WTP - interest	0	0	414,019	909,316	330,834	894,150	74,513	879,650	879,650	879,650	
449.00 Agent Fee	95	77	1,231	127	383	200	49	1,200	1,200	1,200	
511 511.00 Transfers	97,117	158,685	206,750	274,433	184,246	365,700	0	393,217	393,217	393,217	Engineer/Bonds
Totals Administration	906,916	815,147	1,555,859	2,356,252	1,408,544	2,700,615	490,133	2,751,663	2,751,664	2,836,664	
TOTALS 602 WATER FUND	2,650,723	5,229,256	6,362,429	14,350,078	7,145,957	16,121,815	6,682,432	6,527,363	6,547,679	6,632,679	

603 STREET LIGHT FUND - ENTERPRISE FUND

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
431.6 REPAIRS AND SUPPLIES										
422.00 Professional Services	0	0	0	0	0	0	0	0	0	0
425.00 Repairs	2,063	2,201	399	8,415	3,270	2,000	422	5,000	5,000	5,000
425.10 Hired Repairs	7,500	1,936	17,991	1,931	7,340	4,000	5,204	7,500	7,500	7,500
426.00 Supplies	2,003	2,798	2,315	363	1,870	2,000	587	3,000	3,000	3,000
Totals Repairs & Supplies	11,566	6,935	20,705	10,709	12,479	8,000	6,213	15,500	15,500	15,500

434.2 TRANSMISSION AND DISTRIBUTION

425.00 Repairs	0	0	0	0	0	0	0	2,500	2,500	2,500
425.10 Hired Repairs	0	0	0	0	0	0	0	5,000	5,000	5,000
426.00 Supplies	873	0	123	0	249	1,000	0	2,500	2,500	2,500
428.00 Utilities	14,210	14,812	15,650	15,469	15,035	18,000	6,939	19,800	19,900	19,900
433.00 Improvements	41,153	35,627	25,659	24,774	31,803	30,000	0	0	0	0
435.00 Equipment	0	0	0	0	0	22,400	7,741	25,000	25,000	25,000 LED changeover
452.00 Re-Sale	196,944	206,006	224,655	234,924	215,632	230,000	101,176	240,000	240,000	240,000
Total Transmission & Dist.	253,180	256,445	266,087	275,167	262,720	301,400	115,856	294,800	294,900	294,900

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
434.3 ADMINISTRATION										
421.00 Insurance	0	0	0	0	0	0	0	0	0	0
422.00 Professional Services	0	0	0	0	0	0	0	0	0	0
425.00 Repairs	0	0	0	0	0	0	0	0	0	0
425.10 Hired Repairs	0	0	0	0	0	0	0	0	0	0
426.00 Supplies	0	0	0	0	0	0	0	0	0	0
426.50 Fuel	0	0	0	0	0	0	0	0	0	0
427.00 Travel & Dues	0	0	0	0	0	0	0	0	0	0
428.00 Utilities	0	0	0	0	0	0	0	0	0	0
435.00 Equipment	0	0	0	0	0	0	0	0	0	0
Totals Electrical Administration	0	0	0	0	0	0	0	0	0	0

TOTALS 603 STREET LIGHT FUND	264,746	263,380	286,792	285,876	275,199	309,400	122,069	310,300	310,400	310,400
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604 SEWER FUND - ENTERPRISE FUND

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted	
<u>432.1 ADMINISTRATION</u>	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025	
411.00 Wages	139,829	125,252	160,698	227,562	163,335	221,000	90,042	250,000	250,000	250,000	3 FTE
412.00 Social Security	10,117	8,891	11,413	16,609	11,758	16,907	6,757	19,125	19,125	19,125	
413.00 Retirement	7,541	7,531	9,558	13,463	9,523	13,260	5,402	15,000	15,000	15,000	
414.00 Workman's Comp	2,095	1,923	2,579	3,000	2,399	3,868	3,502	4,375	4,375	4,375	
415.00 Health & Life Ins.	51,155	54,050	65,797	63,012	58,504	67,550	33,571	84,560	84,560	84,560	
416.00 Unemployment Ins.	180	126	369	324	250	330	234	350	350	350	
417.00 Unused Compensated Ab	0	0	0	0	0	0	3,140	0	0	0	
421.00 Insurance	13,094	14,404	15,775	16,750	15,006	17,250	17,250	18,662	18,662	18,662	
422.00 Professional Services	11,716	155,172	426	287	41,900	5,000	265	5,000	5,000	5,000	
422.10 Credit Card Fees	5,674	7,262	8,557	12,091	8,396	9,000	5,360	13,000	13,000	13,000	
423.00 Publications	0	1,886	0	0	472	1,500	0	1,500	1,500	1,500	
425.00 Repairs	0	0	0	0	0	500	0	500	500	500	
425.10 Hired Repairs	0	0	0	1,061	265	1,500	0	1,500	1,500	1,500	
426.00 Supplies	1,922	1,617	1,435	1,501	1,619	2,000	878	2,000	2,000	2,000	
426.10 Safety Supplies	3,032	828	1,244	1,453	1,639	2,500	794	2,500	2,500	2,500	
426.20 Clothing Supplies	1,160	589	4,493	2,550	2,198	2,000	770	2,000	2,000	2,000	
426.50 Fuel	1,732	2,248	6,449	6,367	4,199	5,000	1,625	5,000	5,000	5,000	
426.70 Postage	8,049	9,313	9,689	10,394	9,361	9,500	4,461	11,000	11,000	11,000	50%
426.90 Utility Bill Processing	6,470	4,591	3,745	4,404	4,803	5,000	1,462	5,000	5,000	5,000	50%
427.00 Travel & Dues	92	94	10	130	82	300	33	300	300	300	
429.00 Leases & State Fee	10,780	16,780	3,130	2,150	8,210	5,000	2,250	5,000	5,000	5,000	
433.00 Improv Other Than Bldgs	0	0	0	0	0	0	0	36,000	36,000	36,000	new firewalls
434.10 Annual Software	11,824	14,369	11,853	13,774	12,955	16,250	12,473	10,500	10,500	10,500	
435.00 Equipment	0	0	915	454	342	52,000	15	125,000	125,000	125,000	used service truck
4700 441.00 Lift St Loan Princ	101,527	104,607	107,781	111,051	106,242	114,422	56,783	117,892	117,892	117,892	2038
4700 442.00 Lift St Interest	71,054	67,955	64,761	61,471	66,310	58,800	17,310	55,325	55,325	55,325	
4700 441.10 Biosolids Loan Principle	71,125	74,405	77,837	81,888	76,314	85,182	42,111	89,111	89,111	89,111	2038
4700 442.10 Biosolids Interest	89,734	86,404	82,920	79,276	84,584	76,760	12,953	72,830	72,830	72,830	
4700 Forceman Ph1 - Princ	0	0	0	0	0	0	0	150,000	150,000	150,000	2039
4700 Forceman Ph1 - Int	0	0	0	0	0	0	0	145,000	145,000	145,000	
511 511.00 Transfers	244,195	27,515	360,105	419,037	262,713	520,200	0	552,197	552,197	552,197	Engineer/bonds
Totals Sanitary Administration	864,097	787,812	1,011,539	1,150,059	953,377	1,312,579	319,441	1,800,227	1,800,227	1,800,227	

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
432.5 COLLECTION AND DISPOSAL										
422.00 Professional Services	0	50,349	62,056	133,202	61,402	0	0	0	0	0
424.00 Rentals	0	0	0	0	0	2,500	0	2,500	2,500	2,500
425.00 Repairs	8,345	7,857	11,839	56,361	21,101	10,000	14,732	15,000	15,000	15,000
425.10 Hired Repairs	8,566	70,970	30,048	62,650	43,059	20,000	1,815	20,000	20,000	20,000 TV Work
426.00 Supplies	4,294	14,220	5,023	8,753	8,073	15,000	8,874	15,000	15,000	15,000
428.00 Utilities	78,001	81,388	89,442	86,208	83,760	92,000	40,433	93,000	93,000	93,000
428.10 Utilities - SF Treat	1,200,127	1,215,073	1,287,263	1,333,760	1,259,056	1,400,000	472,670	1,500,000	1,500,000	1,500,000
428.20 SDC Charges	154,221	229,535	163,782	146,078	173,404	160,000	0	160,000	160,000	160,000 40 homes
429.00 Other	4,500	4,500	4,500	4,500	4,500	5,000	4,990	5,000	5,000	5,000
431.00 Land	0	0	1,334	0	334	0	0	0	0	0
433.00 Oversize Costs	0	0	35,055	58,297	23,338	0	25,573	0	0	0
433.10 Improvements	99,533	11,000	13,891	232,757	89,295	1,500,000	432	200,000	200,000	200,000 Design Pool Lift
433.20 Improvements	17,814	51,036	24,080	17,396	27,582	240,000	6,201	175,000	152,073	152,073 Lift Stations/Air gap(30)
433.30 Improvements	0	0	2,948,731	186,158	783,722	4,534,000	31,073	0	0	0
433.20 Improvements	0	0	26,830	0	6,708	262,500	92,620	0	0	0
433.30 Improvements	0	0	0	0	0	4,070,000	0	2,000,000	2,000,000	2,000,000 Phase 1 Main to SF
Totals Collection & Disposal	1,575,401	1,735,928	4,703,874	2,326,120	2,585,331	12,311,000	699,413	4,185,500	4,162,573	4,162,573

TOTALS 604 SEWER FUND	2,439,498	2,523,740	5,715,413	3,476,179	3,538,708	13,623,579	1,018,854	5,985,727	5,962,800	5,962,800
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615 GOLF COURSE - ENTERPRISE FUND

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted
<u>451.5 GOLF COURSE MAINTENANCE</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Average</u>	<u>2024</u>	<u>1/2 2024</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>
411.00 Full Time Wages	60,181	61,523	66,214	105,387	73,326	127,500	59,989	135,300	135,300	135,300 2FTE
411.00 Part Time Wages	91,690	107,072	117,762	110,496	106,755	92,000	39,981	100,000	100,000	100,000 PT
412.00 Social Security	11,587	12,736	13,900	16,322	13,636	16,792	7,532	18,000	18,000	18,000
413.00 Retirement	3,648	3,727	4,063	6,878	4,579	7,650	3,335	8,118	8,118	8,118
414.00 Workman's Comp	3,287	3,115	3,288	4,000	3,423	4,390	5,657	4,706	4,706	4,706
415.00 Health & Life Ins.	24,246	25,525	28,629	30,221	27,155	44,700	15,408	45,000	45,000	45,000
416.00 Unemployment Ins.	443	475	938	939	699	900	145	1,100	1,100	1,100
422.00 Professional Services	38,872	4,293	3,904	2,865	12,484	3,000	159	3,000	3,000	3,000
424.00 Rentals	2,959	3,225	3,772	4,035	3,498	4,000	820	4,000	4,000	4,000
425.00 Repairs	1,091	60	1,648	193	748	2,000	0	2,000	2,000	2,000
425.10 Hired Repairs	1,012	940	1,400	10,558	3,478	12,500	7,917	12,500	12,500	12,500
425.20 Machinery Repairs	14,087	13,096	10,146	13,975	12,826	12,500	5,912	12,500	12,500	12,500
425.30 Irrigation Repairs	12,043	4,676	9,735	11,953	9,602	10,000	4,318	12,000	12,000	12,000
426.00 Supplies - Landscaping	2,325	1,526	0	5,202	2,263	3,000	50	3,000	3,000	3,000
426.10 Supplies Grounds	79,659	43,304	61,341	72,817	64,280	80,000	52,271	85,000	85,000	85,000
426.50 Fuel	10,838	14,751	19,014	15,130	14,933	20,000	4,480	20,000	20,000	20,000
427.00 Travel & Dues	2,437	1,194	2,998	2,660	2,322	5,000	1,939	5,000	5,000	5,000
428.10 Utilities - Phone/Propane	2,030	2,989	1,797	2,208	2,256	3,000	-163	3,000	3,000	3,000
428.20 Utilities - Irrigation	10,421	14,604	16,151	17,182	14,590	17,500	9,145	17,500	17,500	17,500
429.00 Other	1,705	1,860	2,452	2,748	2,191	2,500	1,603	2,500	2,500	2,500
432.00 Building/Land	0	0	0	2,955	739	0	0	0	0	0
433.00 Improvements	192,923	286,483	559,056	0	259,616	0	0	50,000	50,000	50,000 cart paths
434.10 Annual Software	0	0	224	0	56	2,500	0	2,500	2,500	2,500
433.10 GC Fundraiser Costs	1,785	108	0	0	473	0	0	0	0	0
435.00 Equipment	13,385	5,018	9,220	50,915	19,635	125,000	110,714	130,000	65,000	65,000 mower
Totals Golf Course Maintenance	582,654	612,300	937,652	489,639	655,561	596,432	331,212	676,724	611,724	611,724

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted
<u>451.7 GOLF COURSE PRO SHOP</u>	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025
411.00 Full Time Wages	55,339	57,078	62,629	69,659	61,176	120,000	36,691	125,800	125,800	125,800 2 FT
411.00 Part Time Wages	47,523	55,345	71,186	78,915	63,242	60,000	24,065	60,000	60,000	60,000 PT Staff
412.00 Social Security	7,546	8,434	10,153	11,230	9,341	13,770	4,553	14,214	14,214	14,214
413.00 Retirement	3,329	3,621	3,977	4,469	3,849	7,200	2,040	7,548	7,548	7,548
414.00 Workman's Comp	1,478	1,061	1,054	1,938	1,383	2,700	1,970	2,787	2,787	2,787
415.00 Health & Life Ins.	11,760	14,771	17,773	27,324	17,907	60,485	15,088	60,795	60,795	60,795
416.00 Unemployment Ins.	275	337	595	624	458	600	92	800	800	800
417.00 Unused Compensated Absen	0	0	0	0	0	0	0	0	0	0
422.10 Credit Card Fees	13,051	18,001	23,866	24,543	19,865	22,000	10,802	28,000	28,000	28,000
424.00 Rentals	9,672	13,657	13,924	15,465	13,180	15,000	0	15,000	15,000	15,000
425.00 Repairs	0	0	694	889	396	0	0	0	0	0
425.20 Golf Cart Repairs	1,620	2,638	195	4,413	2,217	5,000	647	2,000	2,000	2,000
426.00 Supplies	1,500	2,066	5,214	4,664	3,361	6,000	316	8,000	8,000	8,000
426.50 Fuel - Carts	0	0	0	0	0	0	0	0	0	0
427.00 Travel & Dues	600	604	358	795	589	1,500	150	1,500	1,500	1,500
435.00 Equipment	0	15,054	0	0	3,764	10,000	10,440	0	0	0
452.00 Pro Shop Re-sale	42,915	55,264	44,158	50,414	48,188	70,000	40,474	75,000	75,000	75,000
Totals Golf Course Pro Shop	196,608	247,931	255,776	295,342	248,914	394,255	147,328	401,444	401,444	401,444

	Actual	Actual	Actual	Actual	4 Year	Budget	Actual	Requested	Reviewed	Adopted	
<u>451.6 GC FOOD AND BEVERAGE</u>	2020	2021	2022	2023	Average	2024	1/2 2024	2025	2025	2025	
411.00 Full Time Wages	24,430	24,986	26,997	30,077	26,623	63,600	31,613	70,000	70,000	70,000	1 FTE
411.00 Part Time Wages	63,467	70,055	67,561	75,587	69,168	95,000	34,057	95,000	95,000	95,000	PT Staff
412.00 Social Security	6,743	7,671	7,173	8,018	7,401	12,898	4,935	12,623	12,623	12,623	
413.00 Retirement	1,504	1,532	1,660	2,344	1,760	3,816	1,758	4,200	4,200	4,200	
414.00 Workman's Comp	1,026	958	917	1,560	1,115	2,467	1,708	2,475	2,475	2,475	
415.00 Health & Life Ins.	12,123	13,380	10,077	12,696	12,069	22,900	10,446	23,010	23,010	23,010	
416.00 Unemployment Ins.	291	313	593	662	465	775	110	750	750	750	
422.00 Professional Services	0	0	128	242	93	250	25	250	250	250	
422.10 Credit Card Fees	5,106	5,739	11,528	7,415	7,447	16,500	3,604	20,000	20,000	20,000	
423.10 Advertising	0	0	0	0	0	500	0	0	0	0	
424.00 Rentals	1,025	619	895	976	879	2,000	437	1,000	1,000	1,000	
425.00 Repairs	0	0	607	4,249	1,214	5,500	998	5,000	5,000	5,000	
426.00 Supplies	2,000	2,000	1,563	7,762	3,331	4,500	5,530	8,000	8,000	8,000	
426.03 Pop/Beverages	7,902	10,003	9,310	12,878	10,023	12,000	6,533	14,000	14,000	14,000	
426.04 Candy & Snacks	1,263	997	1,967	7,111	2,835	3,000	3,539	10,000	10,000	10,000	
426.26 Beer	36,175	41,725	48,777	52,036	44,678	54,000	27,006	55,000	55,000	55,000	
426.27 Liquor Sales	18,448	21,569	21,244	18,748	20,002	28,500	11,784	22,000	22,000	22,000	
426.29 Prepared Food	21,319	31,005	29,076	29,085	27,621	20,000	9,404	20,000	20,000	20,000	
426.60 Linens	0	0	0	0	0	5,000	2,867	5,000	5,000	5,000	
426.72 Catering	1,960	7,602	13,235	341	5,785	45,000	12,130	45,000	45,000	45,000	
427.00 Travel & Dues	730	693	616	171	553	1,000	611	1,000	1,000	1,000	
428.00 Utilities	0	0	330	273	151	2,500	210	2,500	2,500	2,500	
429.00 Other	0	0	12	0	3	0	200	0	0	0	
Totals Golf Course Lounge	205,512	240,847	254,266	272,231	243,214	401,706	169,505	416,808	416,808	416,808	

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025
451.2 Clubhouse Building Expenses										
421.00 Property Insurance	10,476	5,761	11,860	13,742	10,460	12,400	14,042	13,478	13,478	13,478
422.00 Professional Services	22,250	2,110	1,247	605	6,553	5,000	1,410	4,000	4,000	4,000
423.10 Publication/Advertising	1,184	5,582	3,065	3,813	3,411	7,500	2,419	6,500	6,500	6,500
425.10 Repairs	24,657	35,587	3,704	32,788	24,184	50,000	42,692	30,000	30,000	30,000
426.00 Supplies	12,524	10,771	6,085	10,342	9,931	20,000	3,126	20,000	20,000	20,000
428.00 Utilities	31,922	35,739	38,308	33,300	34,817	40,000	12,465	40,000	40,000	40,000
429.00 Other	5,117	4,351	2,847	9,855	5,543	5,000	3,990	5,000	5,000	5,000
433.00 Improvements	6,602	35,062	512,881	841,004	348,887	0	40,411	200,000	100,000	100,000 flooring
434.10 Software	4,434	6,547	6,282	6,063	5,832	10,000	5,484	11,000	11,000	11,000
449.00 Agent Fee	250	4,000	0	0	1,063	0	0	0	0	0
435.00 Equipment	9,549	3,259	3,630	8,768	6,302	15,000	0	5,000	5,000	5,000
Total Clubhouse Building Expenses	128,965	148,769	589,909	960,280	456,981	164,900	126,039	334,978	234,978	234,978
4700 Golf Course Debt Service										
4700 441.00 Principle on Lease	11,493	12,032	12,590	12,053	12,042	0	0	0	0	0 DONE
4700 442.00 Interest on Lease	1,985	1,445	886	304	1,155	0	0	0	0	0
4515 441.00 Principle on Bond	137,378	144,109	0	0	70,372	0	0	0	0	0 DONE
4700 441.10 Lease-Equip	37,437	69,747	63,931	65,298	59,103	66,700	66,695	66,637	66,637	66,637 5th year of 5
4700 442.10 2021 Equip Lease-Int	0	0	4,704	3,317	2,005	2,852	951	2,911	2,911	2,911
4515 442.00 Interest on Bond	5,521	2,708	0	0	2,057	0	0	0	0	0
4700 443.00 GPS Lease Princ	0	0	23,060	23,729	11,697	24,418	24,417	25,126	25,126	25,126 2026
4700 443.10 GPS lease Int	0	0	3,543	2,875	1,605	2,188	2,187	1,479	1,479	1,479
4700 449.10 Bev Cart/Picker etc Lease	1,478	2,456	2,456	2,456	2,212	2,500	2,456	2,500	2,500	2,500
4700 449.00 Golf Cart Lease	38,010	38,010	27,944	37,632	35,399	37,000	37,000	85,000	85,000	85,000 New Cart Lease
4700 449.20 Golf Cart Lease-Interest	0	0	752	378	283	1,010	1,010	15,000	15,000	15,000
Total Debt Service	233,302	270,507	139,866	148,042	197,929	136,668	134,716	198,653	198,653	198,653
TOTALS 615 GOLF COURSE	1,435,383	1,629,129	2,316,145	2,277,469	1,914,316	1,693,961	908,800	2,028,607	1,863,607	1,863,607

TOTALS FOR EXPENDITURES

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	Adopted % +/- from 2023 Budget
<u>GENERAL FUND TOTALS</u>											
410 GENERAL GOVERNMENT	916,700	1,002,700	1,200,643	1,205,829	1,081,468	1,349,275	623,092	2,359,123	2,374,348	2,074,348	53.74%
420 PUBLIC SAFETY	2,036,704	2,180,522	2,331,267	2,886,689	2,358,796	3,044,145	1,304,202	3,593,099	3,593,099	3,322,689	9.15%
430 PUBLIC WORKS	952,762	963,750	971,635	954,230	960,594	3,419,932	359,099	1,372,085	1,402,086	1,317,086	-61.49%
440 HEALTH & WELFARE	10,068	4,608	6,255	3,925	6,214	8,300	2,859	8,100	8,100	8,100	-2.41%
450 CULTURE & RECREATION	1,538,758	2,023,061	1,046,488	1,482,670	1,522,744	1,669,166	655,685	1,756,877	1,778,896	1,744,896	4.54%
460 COMMUNITY PROMOTIONS	456,805	43,250	109,616	231,435	210,277	386,411	103,690	157,345	157,345	157,345	-59.28%
470 DEBT SERVICE (sales tax)	1,587,037	1,975,830	4,499,323	2,841,118	2,725,827	2,693,655	551,529	5,296,549	5,296,549	5,296,549	96.63%
GENERAL FUND TOTALS	7,498,834	8,193,721	10,165,227	9,605,896	8,865,919	12,570,884	3,600,156	14,543,178	14,610,423	13,921,013	10.74%
	2,787,720	610,244	-213,984	1,275,143		16,701	1,680,607	-671,171	-668,416	20,994	Revenue less Expenditures
Expense Total from line 145	7,498,834	8,193,721	10,165,227	9,605,896		12,570,884	3,600,156	14,543,178	14,610,423	13,921,013	

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	
<u>TOTALS FOR SPECIAL FUNDS</u>											
102 REVOLVING LOAN FUND	10	10	20	10	13	500	0	50	50	50	
								31,397	31,397	31,397	Revenue Less Expense
211 THIRD CENT SALES TAX	222,460	353,255	212,633	129,152	229,375	133,891	459,100	225,692	223,665	223,665	
								84,408	86,435	86,435	Revenue Less Expense
220 STREET MAINTENANCE FUND	151,179	773,021	1,075,020	1,543,910	885,783	840,000	536,701	865,500	865,500	865,500	
								0	0	0	Revenue Less Expense
213 BID #1 CONFERENCE CENTER	47,949	47,950	47,115	47,577	47,648	0	44,727	0	0	0	
								0	0	0	Revenue Less Expense
218 STP STREET FUNDING	1,854,600	313,601	446,567	272,265	721,758	300,000	0	260,000	260,000	260,000	
								150,000	150,000	150,000	Revenue Less Expense
231 STORMWATER FUND	0	0	46,629	340,364	96,748	507,500	63,731	500,000	500,000	500,000	
								0	0	0	Revenue Less Expense
336 TIF #2 CONFERENCE CENTER	59,804	59,803	59,804	59,342	59,688	0	113,124	0	0	0	
								0	0	0	Revenue Less Expense

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	4 Year Average	Budget 2024	Actual 1/2 2024	Requested 2025	Reviewed 2025	Adopted 2025	
342 TIF #4 Rovang	0	0	0	0	0	0	0	0	0	0	
								0	0	0	Revenue Less Expense
344 TIF #5 I90 PLAZA	0	0	0	0	0	5,000	0	20,000	20,000	20,000	
								0	0	0	Revenue Less Expense
346 TIF #6 CORSON	314,902	0	0	0	78,726	2,000	0	50,000	50,000	50,000	
								0	0	0	Revenue Less Expense
348 TIF #7 ENCORE PARK	0	0	0	0	0	10,000	0	65,000	65,000	65,000	
								0	0	0	Revenue Less Expense
602 WATER FUND	2,650,723	5,229,256	6,362,429	14,350,078	7,148,122	16,121,815	6,682,432	6,527,363	6,547,679	6,632,679	-58.86%
Profit/Loss	-623,110	472,735	16,905,395	-3,762,781	3,248,060	185	-4,556,549	187,337	0	0	Revenue Less Expense
603 STREET LIGHT FUND	264,746	263,380	286,792	285,876	275,199	309,400	122,069	310,300	310,400	310,400	0.32%
Profit/Loss	-39,718	10,708	8,677	15,684	-1,162	0	39,445	100	0	0	Revenue Less Expense
604 SEWER FUND	2,439,498	2,523,740	5,715,413	3,476,179	3,538,708	13,623,579	1,018,854	5,985,727	5,962,800	5,962,800	-56.23%
Profit/Loss	402,826	1,653,531	65,592	7,950	532,475	421	788,246	-22,927	0	0	Revenue Less Expense
615 GOLF COURSE FUND	1,435,383	1,629,129	2,316,145	2,277,469	1,914,531	1,693,961	908,800	2,028,607	1,863,607	1,863,607	10.01%
Profit/Loss	-24,373	14,946	467,849	-3,081	113,835	0	-340,906	0	0	0	Revenue Less Expense
TOTALS WITHOUT 500 ACCOUNTS	14,289,365	14,157,610	20,371,364	18,038,040	16,714,095	46,108,530	13,549,694	31,381,417	31,279,124	30,674,714	-33.47%
541 CORE PROJECT - PHASE 2A	0	0	0	0	0	0	0	2,741,520	2,741,520	2,741,520	
								0	0	0	Revenue Less Expense
542 CORE PROJECT - PHASE 2B	0	0	0	229,326	57,332	5,020,000	714,060	425,000	425,000	425,000	
								0	0	0	Revenue Less Expense
591 RUSHMORE PROJECT - PHASE 2	0	0	0	0	0	0	0	260,000	260,000	260,000	
								0	0	0	Revenue Less Expense
--- FUTURE PROJECT	0	0	0	0	0	0	0	0	0	0	
								0	0	0	Revenue Less Expense
								0	0	0	Revenue Less Expense
TOTALS WITH 500 ACCOUNTS	14,289,365	14,157,610	20,371,364	18,267,366	16,771,426	51,128,530	14,263,754	34,807,937	34,705,644	34,101,234	-33.30%