

History of Levy Amounts and how it relates to property owners:

Total Tax Levy

<u>Amount</u>	<u>Year</u>	<u>% Change</u>
\$ 886,328.12	2024	6.56%
\$ 831,729.46	2023	14.03%
\$ 729,011.00	2022	7.81%
\$ 676,207.00	2021	-0.59%
\$ 680,200.00	2020	5.45%
\$ 645,066.00	2019	15.90%

Tax Capacity

<u>Amount</u>	<u>Year</u>	<u>% Change</u>
\$ 867,956.00	2024	-1.74%
\$ 883,314.00	2023	10.13%
\$ 802,074.00	2022	13.39%
\$ 707,337.00	2021	11.58%
\$ 633,900.00	2020	12.01%
\$ 565,946.00	2019	4.92%

Estimated

Tax Rate

<u>Amount</u>	<u>Year</u>
102.12%	2024
94.16%	2023
90.89%	2022
95.60%	2021
107.30%	2020
113.98%	2019

Estimated

Residential per \$100,000

<u>Amount</u>	<u>Year</u>
\$ 1,021.17	2024
\$ 941.60	2023
\$ 908.91	2022
\$ 955.99	2021
\$ 1,073.04	2020
\$ 1,139.80	2019

Commercial per \$350K

<u>Amount</u>	<u>Year</u>
\$ 6,382.29	2024
\$ 5,885.01	2023
\$ 5,680.67	2022
\$ 5,974.94	2021
\$ 6,706.50	2020
\$ 7,123.76	2019

General Fund				
<i>Revenues</i>		<i>2023 Levy</i>	<i>Expenditures</i>	
\$ 534,816.48	Tax Levy	\$ 509,273.16	\$ 9,250.00	Council
\$ 5,000.00	Lodging Tax		\$ 2,000.00	Election
\$ 2,500.00	Licenses and Permits	% Change	\$ 236,791.99	Administration
\$ 11,905.00	Alcoholic Beverages	6%	\$ 138,716.00	Police
\$ 1,000.00	Building Permits		\$ 343,515.57	Street
\$ 200.00	Animal Licenses		\$ 13,000.00	Street Lights
\$ 223,448.00	Local Government Aid		\$ 255,509.00	Parks
\$ 1,365.00	Pera Rate Inc		\$ 13,500.00	Museum (Fund 205)
\$ 500.00	Court Fines			
\$ 10,800.00	Cable TV Revenues			
\$ 85,026.13	Tran. from Other Fund			
\$ 1,900.00	Rent of Buildings			
\$ 1,500.00	Street, Swk & Curb Fees			
\$ 1,500.00	Interest Earnings			
\$ 4,321.95	MNDOT - Snow Removal			
\$ 2,000.00	Tax Abatement			
\$ 112,500.00	Camping Fees			
\$ 1,000.00	Showers/Wood Revenue			
\$ 11,000.00	Auditorium Use Fees			
\$ 1,012,282.56	Total Revenue		\$ 1,012,282.56	Total Expenditure
EDA Fund				
		<i>2023 Levy</i>		
\$ 33,693.00	Tax Levy	\$ 20,573		
		% Change		
		64%		
\$ 33,693.00	Total Revenue		\$ 33,693.00	Total Expenditure
Library				
<i>Revenues</i>		<i>2023 Levy</i>	<i>Expenditures</i>	
\$ 91,391.54	Tax Levy	\$ 86,830.94		
\$ 33,045.51	County Funding			
\$ 800.00	Other	% Change		
\$ 125,237.05	Total Revenue	5%	\$ 124,167.54	Total Expenditure
Emergency Services				
<i>Revenues</i>		<i>2023 Levy</i>	<i>Expenditures</i>	
\$ 67,353.10	Tax Levy	\$ 65,391.36		
\$ 46,665.12	Rural Board Contribution			
\$ 7,500.00	Interest Earnings	% Change		
\$ 3,000.00	Charges for Services	3%		
\$ 124,518.22	Total Revenue		\$ 124,472.80	Total Expenditure
Debt Service Funds & TIF Funds				
<i>Revenues</i>		<i>2023 Levy</i>	<i>Expenditures</i>	
\$ 159,074.00	Tax Levy	\$ 149,211.00		
\$ 32,000.00	Tax Increments			
\$ 73,894.00	Transfer from other Fund	% Change		
\$ 73,100.00	Sales Tax Funds	7%		
\$ 64,583.50	Special Assessments			
\$ 402,651.50	Total Revenue		\$ 448,383.00	Total Expenditure
\$ 886,328.12	Total 2024 Tax Levy		Total 2024 Preliminary Tax Levy	

Department	Fixed Cost	2024 Budget	2023 Budget	Increase or Decrease Amount	% Increase or Decrease	Reason for Change
General Revenue						
General Property Taxes	Levy		\$ 509,273.16	\$ (509,273.16)	-100%	
Lodging Tax	Revenue	\$ 5,000.00	\$ 1,500.00	\$ 3,500.00	233%	Based on 2022 Revenues
Licenses and Permits	Revenue	\$ 2,500.00	\$ 3,500.00	\$ (1,000.00)	-29%	Based on Actual Revenue
Alcoholic Beverages	Revenue	\$ 11,905.00	\$ 8,800.00	\$ 3,105.00	35%	Based on Actual Revenue
Building Permits	Revenue	\$ 1,000.00	\$ 500.00	\$ 500.00	100%	Based on Actual Revenue
Animal Licenses	Revenue	\$ 200.00	\$ 200.00	\$ -	0%	
Local Government Aid	Revenue State Set	\$ 223,448.00	\$ 217,577.00	\$ 5,871.00	3%	Estimate - To be certified 08/01/2022
Pera Rate Inc	State Set	\$ 1,365.00	\$ 1,365.00	\$ -	0%	
Court Fines	Revenue	\$ 500.00	\$ 1,000.00	\$ (500.00)	-50%	Based on Actual Revenue
Cable TV Revenues	Revenue - Set	\$ 10,800.00	\$ 12,500.00	\$ (1,700.00)	-14%	Based on actual figures
Tran. from Other Fund	Revenue LPU Share of Wages	\$ 85,026.13	\$ 103,559.45	\$ (18,533.32)	-18%	Based on Wage Detail, estimated benefit amounts
Rent of Buildings	Revenue	\$ 1,900.00	\$ 4,500.00	\$ (2,600.00)	-58%	Based on Actual Revenue
Street, Swk & Curb Fees	Revenue	\$ 1,500.00	\$ 1,000.00	\$ 500.00	50%	Based on actual revenue
Interest Earnings	Revenue	\$ 1,500.00	\$ 500.00	\$ 1,000.00	200%	Based on actual revenue
State of MN Snow Removal	Revenue	\$ 4,321.95	\$ 4,196.07	\$ 125.88	3%	Per Contract
Tax abatement		\$ 2,000.00	\$ 2,000.00	\$ -	0%	No change
Subtotal		\$ 352,966.08	\$ 869,970.68	\$ (517,004.60)	-59%	
Council						
Wages and Salaries	No	\$ 8,500.00	\$ 8,500.00	\$ -	0%	Per 02/07/2022 City Council
FICA	Based on Wages	\$ 550.00	\$ 550.00	\$ -	0%	Based on Wages
Meetings / Trainings	No	\$ 200.00	\$ 200.00	\$ -	0%	Arbitrary Estimate
Subtotal		\$ 9,250.00	\$ 9,250.00	\$ -	0%	

Elections						
Wages and Salaries	No	\$ 1,750.00	\$ -	\$ 1,750.00	#DIV/0!	Only budget for on election years
Operating Supplies	No	\$ 250.00	\$ -	\$ 250.00	#DIV/0!	Only budget for on election years
Subtotal		\$ 2,000.00	\$ -	\$ 2,000.00	#DIV/0!	
Museum						
Property Insurance	Yes	\$ 3,500.00	\$ 2,809.00	\$ 691.00	25%	Actual Expense from 2023 + 3% Increase
Repair / Maint Building	No	\$ 5,000.00	\$ 2,080.00	\$ 2,920.00	140%	request, for exterior work to building - no quote
Museum Donation	Yes	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
Subtotal		\$ 13,500.00	\$ 9,889.00	\$ 3,611.00	37%	
Administration						
Wages and Salaries	No	\$ 103,391.00	\$ 131,062.89	\$ (27,671.89)	-21%	COLA 3% and annual step increases
PERA	Based on Wages	\$ 7,754.33	\$ 9,829.72	\$ (2,075.39)	-21%	Based on wages
FICA	Based on Wages	\$ 9,305.19	\$ 11,795.66	\$ (2,490.47)	-21%	Based on wages
Employer Paid Health	No	\$ 36,866.92	\$ 49,720.00	\$ (12,853.08)	-26%	Actual Expense from 2023 + 8% Increase
Employer Paid Life, Short and Long Term Disability	No	\$ 1,640.00	\$ 1,515.04	\$ 124.96	8%	Actual Expense from 2023 + 8% Increase
Cell Phone	No	\$ 1,200.00	\$ 1,200.00	\$ -	0%	
Worker s Comp	Yes	\$ 1,050.00	\$ 780.00	\$ 270.00	35%	Actual Expense from 2023 + 10% Increase
Bonding	Yes	\$ 190.00	\$ 175.00	\$ 15.00	9%	Actual 2023 expense + 3% increase
Meetings / Trainings	No	\$ 500.00	\$ 500.00	\$ -	0%	
Operating Supplies	No	\$ 2,040.00	\$ 2,000.00	\$ 40.00	2%	2% Standard Increase
Safety Training	Yes	\$ 100.00	\$ 300.00	\$ (200.00)	-67%	
Professional Svcs	No	\$ 5,500.00	\$ 5,000.00	\$ 500.00	10%	Based on actual expenses
Audit and Acctg Services	Yes	\$ 19,000.00	\$ 17,500.00	\$ 1,500.00	9%	Based on actual expenses
Engineering Services	No	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	100%	Based on actual expenses
Legal Fees	Yes	\$ 20,687.55	\$ 20,085.00	\$ 602.55	3%	Per Contract Agreement

Assessor s Fees	Yes	\$ 2,920.00	\$ 2,861.00	\$ 59.00	2%	2% Standard Increase
Telephone	Yes	\$ 2,497.00	\$ 2,497.00	\$ -	0%	
Print/Binding	No	\$ 1,250.00	\$ 750.00	\$ 500.00	67%	Based on actual expenses
General Liability Ins	Yes	\$ 4,400.00	\$ 4,682.00	\$ (282.00)	-6%	Based on actual expenses
Southern Minnesota Initiative Foundation	No	\$ 500.00	\$ 500.00	\$ -	0%	
Office Equipment Rental	Yes	\$ 3,200.00	\$ 3,000.00	\$ 200.00	7%	Based on actual expenses
Miscellaneous (GENERAL)	No	\$ 250.00	\$ 250.00	\$ -	0%	
Dues and Subscriptions	Yes	\$ 1,300.00	\$ 1,000.00	\$ 300.00	30%	Based on acutal expenses
Flower Baskets	No	\$ 750.00	\$ 700.00	\$ 50.00	7%	
Capital Outlay	No	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
Training for new Staff		\$ 2,500.00	\$ -	\$ 2,500.00	#DIV/0!	
Comprehensive Plan for 2025 with grant funding also		\$ 5,000.00	\$ -	\$ 5,000.00	#DIV/0!	
Subtotal		\$ 236,791.99	\$ 269,703.30	\$ (32,911.32)	-12%	
Police						
Annual Contract	Yes	\$ 138,716.00	\$ 130,271.00	\$ 8,445.00	6%	Preliminary Budget - Not Official
Subtotal		\$ 138,716.00	\$ 130,271.00	\$ 8,445.00	6%	

Aid \$31,638? Police and or Fire

Street Department	Fixed Cost	2024 Budget	2023 Budget	Increase of Decrease	% of Increase or Decrease	Reson for Change
Wages and Salaries	No	\$ 104,848.52	\$ 98,109.88	\$ 6,738.64	7%	COLA 3% and annual step increases
PERA	Based on Wages	\$ 7,463.64	\$ 7,358.24	\$ 105.40	1%	Based on wages
FICA	Based on Wages	\$ 10,484.85	\$ 9,810.99	\$ 673.86	7%	Based on wages
Employer Paid Health	No	\$ 12,109.56	\$ 12,410.00	\$ (300.44)	-2%	Per Council Direction, 2023 Cost plus 8% increase
Employer Paid Life, Short and Long Term Disability	No	\$ 1,431.00	\$ 1,324.47	\$ 106.53	8%	Actual Cost plus 8%
Cell Phone	No	\$ 1,050.00	\$ 1,050.00	\$ -	0%	Based on Employee Policy
Worker s Comp	Yes	\$ 10,340.00	\$ 6,500.00	\$ 3,840.00	59%	Acutal cost plus 10%
Operating Supplies	No	\$ 5,200.00	\$ 5,100.00	\$ 100.00	2%	2% Standard Increase
Safety Training	Yes	\$ 150.00	\$ 225.00	\$ (75.00)	-33%	Based on actual expenses
Motor Fuels	No	\$ 8,600.00	\$ 7,800.00	\$ 800.00	10%	5% Increase based on actual cost for 2022
Street Maint Materials - Paint	No	\$ 1,560.00	\$ 1,530.00	\$ 30.00	2%	2% Standard Increase
Signs	No	\$ 1,240.00	\$ 510.00	\$ 730.00	143%	Actual Expenses from 2022 + 3% increase
Clothing Allowance	Yes	\$ 660.00	\$ 660.00	\$ -	0%	Based on expenses
Small Tools and Minor Equip	No	\$ 2,600.00	\$ 2,600.00	\$ -	0%	
Rock	No	\$ 4,200.00	\$ 2,650.00	\$ 1,550.00	58%	Based on actual 2022 expenses
Salt	Yes	\$ 11,000.00	\$ 8,500.00	\$ 2,500.00	29%	Based on Contracted Pricing
Sand	No	\$ 765.00	\$ 765.00	\$ -	0%	
Asphalt (Patching)	No	\$ 2,000.00	\$ 1,530.00	\$ 470.00	31%	Based on Actual 2022 expenses
Trees	No	\$ 5,500.00	\$ 5,500.00	\$ -	0%	
Tree Rebate		\$ 500.00	\$ 500.00	\$ -	0%	
Professional Svcs:				\$ -	#DIV/0!	
Brush Dump Lease	Yes	\$ 2,400.00	\$ 3,000.00	\$ (600.00)	-20%	
Plunketts	Yes	\$ 310.00	\$ 310.00	\$ -	0%	
Engineering Fees	No	\$ 2,500.00	\$ 2,500.00	\$ -	0%	Based on actual expense
Telephone	Yes	\$ 1,400.00	\$ 1,400.00	\$ -	0%	Based on actual expense
Property Insurance	Yes	\$ 970.00	\$ 160.00	\$ 810.00	506%	Acutal 2023 cost plus 10%
General Liability Ins	Yes	\$ 350.00	\$ 350.00	\$ -	0%	Based on actual expense

Automotive Ins	Yes	\$ 2,500.00	\$ 3,385.00	\$ (885.00)	-26%	Based on actual expense + 3% increase
Utility Services	Yes	\$ 5,700.00	\$ 5,000.00	\$ 700.00	14%	Based on actual expense
Repairs/Maint Buildings	No	\$ 7,500.00	\$ 5,000.00	\$ 2,500.00	50%	Additional funding to replace cement floor
Repairs/Maint Mach/Equip		\$ 10,200.00	\$ 10,000.00	\$ 200.00	2%	2% Standard Increase
Rentals	No	\$ -	\$ 510.00	\$ (510.00)	-100%	
Miscellaneous	No	\$ 100.00	\$ 100.00	\$ -	0%	
Capital Outlay		\$ 38,100.00	\$ 38,100.00	\$ -	0%	See Capital Outlay Chart
Dump Truck Payment	Yes	\$ 35,930.00	\$ 35,930.00	\$ -	0%	Per debt schedule
Vehicle Replacement	Yes	\$ 43,853.00	\$ 46,948.00	\$ (3,095.00)	-7%	See Vehicle Replacement Schedule
<i>Subtotal</i>		<i>\$ 343,515.57</i>	<i>\$ 327,126.58</i>	\$ 16,388.99	5%	
Street Lights						
Street Lighting	Yes	\$ 13,000.00	\$ 13,500.00	\$ (500.00)	-4%	Based on actual expenses
<i>Subtotal</i>		<i>\$ 13,000.00</i>	<i>\$ 13,500.00</i>	\$ (500.00)	-4%	

A portion of the General Fund revenue covers the expenses.

Park Department	Fixed Cost	2024 Budget	2023 Budget	Increase or Decrease Amount	% Increase or Decrease	Reason for Change
Wages and Salaries	No	\$ 68,255.61	\$ 64,031.69	\$ 4,223.92	7%	Annual Step Increases
Part-Time Wages	No	\$ 7,500.00	\$ 7,500.00	\$ -	0%	
PERA	Based on wages	\$ 5,119.17	\$ 4,802.38	\$ 316.79	7%	Based on wages
FICA	Based on wages	\$ 7,575.56	\$ 7,153.17	\$ 422.39	6%	Based on wages
Employer paid Health	No	\$ 15,558.10	\$ 13,109.50	\$ 2,448.60	19%	2023 Cost, plus 8% increase
Employer Paid Life, Short & Long Term Disability	No	\$ 655.56	\$ 642.93	\$ 12.63	2%	2023 Cost, plus 3%
Cell Phone	No	\$ 900.00	\$ 900.00	\$ -	0%	Based on employee policy
Worker s Comp	Yes	\$ 5,137.00	\$ 4,850.00	\$ 287.00	6%	Based on actual expenses, plus 10%
Operating Supplies	No	\$ 10,000.00	\$ 10,400.00	\$ (400.00)	-4%	2% Standard Increase
Safety Training	Yes	\$ 225.00	\$ 225.00	\$ -	0%	
Motor Fuels	No	\$ 2,503.00	\$ 2,100.00	\$ 403.00	19%	Actual expense, plus 5% increase
Program Expense	No	\$ 5,500.00	\$ 5,500.00	\$ -	0%	Based on agreement with Lanesboro Public Schools
Clothing Allowance	Yes	\$ 660.00	\$ 660.00	\$ -	0%	2% Standard Increase
Small Tools and Minor Equip	No	\$ 250.00	\$ 520.00	\$ (270.00)	-52%	2% Standard Increase
Rock	No	\$ 1,000.00	\$ 1,000.00	\$ -	0%	Based on actual expenses
Professional Svcs	Both	\$ 4,000.00	\$ 4,800.00	\$ (800.00)	-17%	2% Standard Increase
Trees	No	\$ 3,500.00	\$ 4,600.00	\$ (1,100.00)	-24%	2% Standard Increase
Telephone	Yes	\$ 500.00	\$ 500.00	\$ -	0%	
Print/Binding	No	\$ 1,250.00	\$ 1,530.00	\$ (280.00)	-18%	2% Standard Increase
General Liability Ins	Yes	\$ 400.00	\$ 400.00	\$ -	0%	Based on actual expense from 2023
Property Ins	Yes	\$ 18,668.00	\$ 15,200.00	\$ 3,468.00	23%	Actual expense in 2023 + 10% Increase
Automotive Ins	Yes	\$ 310.00	\$ 260.00	\$ 50.00	19%	Actual expense in 2023 + 3% Standard Increase
Utility Services	Yes	\$ 35,000.00	\$ 32,000.00	\$ 3,000.00	9%	Based on actual expense from 2023

Repairs/Maint Buildings	No	\$ 10,800.00	\$ 10,600.00	\$ 200.00	2%	2% Standard Increase
Repairs/Maint Mach/Equip	No	\$ 5,800.00	\$ 5,700.00	\$ 100.00	2%	2% Standard Increase
Rentals	No	\$ 3,000.00	\$ 2,400.00	\$ 600.00	25%	Based on actual expense from 2023
Miscellaneous	No	\$ 100.00	\$ 100.00	\$ -	0%	
Sales Tax Paid	Yes	\$ 7,000.00	\$ 7,000.00	\$ -	0%	
Prop Tax for Campgrounds	Yes	\$ 675.00	\$ 625.00	\$ 50.00	8%	Based on actual expense
Capital Outlay		\$ 20,000.00	\$ 13,000.00	\$ 7,000.00	54%	See Capital Outlay Chart, includes revenue from increased camping rates
Vehicle Replacement		\$ 13,667.00	\$ 11,450.00	\$ 2,217.00	19%	See Vehicle Replacement Chart
Subtotal		\$ 255,509.00	\$ 233,559.67	\$ 21,949.33	9%	
R 100-45200-34701 Camping Fees	Revenue	\$ 112,500.00	\$ 85,000.00	\$ 27,500.00	32%	Based on actual revenues with increased rates
R 100-45200-34702 Showers/Wood Revenue	Revenue	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
R 100-45200-34750 Auditorium Use Fees	Revenue	\$ 11,000.00	\$ 6,000.00	\$ 5,000.00	83%	Based on actual revenues, School portion is \$5000
Subtotal		\$ 124,500.00	\$ 92,000.00	\$ 32,500.00	35%	

Library Budget Committee provided input 07/07/2023, please follow up with when the department budget will be discussed by Council.

Library	Fixed Cost	2024 Budget	2023 Budget	Increase or Decrease Amount	Percent	Reason for Change
Wages and Salaries	No	\$ 58,800.19	\$ 54,686.78	\$ 4,113.41	8%	Per Library Board
Part-Time Employees	No	\$ 18,728.37	\$ 17,494.34	\$ 1,234.03	7%	Per Library Board
PERA	Based on Wages	\$ 5,814.64	\$ 5,413.58	\$ 401.06	7%	Based on wages
FICA	Based on Wages	\$ 7,752.86	\$ 7,218.11	\$ 534.75	7%	Based on wages
Employer Paid Health	No	\$ 12,446.48	\$ 12,670.04	\$ (223.56)	-2%	2023 Cost, plus 8% Increase
Employer Paid Life, Short & Long Term Disability	No	\$ 492.00	\$ 453.72	\$ 38.28	8%	2023 Cost, plus 3% Increase
Cell Phone Stipend	No	\$ 600.00	\$ -	\$ 600.00	#DIV/0!	Per Library Board
Worker s Comp	Yes	\$ 600.00	\$ 340.00	\$ 260.00	76%	Based on actual expenses, plus 10%
Bonding	Yes	\$ 200.00	\$ 110.00	\$ 90.00	82%	Based on actual expenses
Meetings / Trainings			\$ -	\$ -	#DIV/0!	
Safety Training	Yes	\$ 150.00	\$ 150.00	\$ -	0%	Based on actual expenses
Operating Supplies	No	\$ 500.00	\$ 500.00	\$ -	0%	
Books, Audios, & Movies	No	\$ 6,000.00	\$ 6,000.00	\$ -	0%	Per Library Board
Periodicals	No	\$ 400.00	\$ 400.00	\$ -	0%	Per Library Board
ILS Package	Yes	\$ 3,000.00	\$ 6,326.44	\$ (3,326.44)	-53%	Per Library Board
Program Expense	No	\$ 700.00	\$ 700.00	\$ -	0%	Per Library Board
Computer Lease	Yes	\$ 3,000.00	\$ 2,583.67	\$ 416.33	16%	Per Library Board
PC Support	Yes	\$ 1,230.00		\$ 1,230.00	#DIV/0!	
One Drive Fee	Yes	\$ 378.00		\$ 378.00	#DIV/0!	
Website Hosting	Yes	\$ 360.00		\$ 360.00	#DIV/0!	
PO Box Rental	Yes	\$ 155.00	\$ 130.00	\$ 25.00	19%	Based on actual expenses
Security Subscription	Yes	\$ 300.00	\$ 267.85	\$ 32.15	12%	Based on actual expenses
Telephone	Yes	\$ 1,150.00	\$ 1,120.00	\$ 30.00	3%	Based on actual expenses
Postage	No	\$ -	\$ 100.00	\$ (100.00)	-100%	
Travel Expenses	No	\$ -	\$ -	\$ -	#DIV/0!	

General Liability Ins	Yes	\$ 250.00	\$ 250.00	\$ -	0%	Based on actual expenses
Office Equipment Rental	Yes	\$ 960.00	\$ 960.00	\$ -	0%	
Miscellaneous	No	\$ 200.00	\$ 250.00	\$ (50.00)	-20%	
2022 Budget Shortage	Yes		\$ 1,500.00	\$ (1,500.00)	-100%	
Subtotal		\$ 124,167.54	\$ 119,624.54	\$ 4,543.00	4%	
Cnty Funds - Rural Circ.	Revenue	\$ 33,045.51	\$ 32,168.60	\$ 876.91	3%	Per Fillmore County
Copy/Fax/Printing/Disk	Revenue	\$ 500.00	\$ 500.00	\$ -	0%	Per Library Board
General Property Taxes	Levy	\$ 91,391.54	\$ 86,830.94	\$ 4,560.60	5%	Funds needed to balance
Library Fines	Revenue	\$ 150.00	\$ 125.00	\$ 25.00	20%	Per Library Board
Contributions	Revenue	\$ 150.00	\$ -	\$ 150.00	#DIV/0!	Per Library Board
Non Resident Fee	Revenue	\$ 150.00	\$ -	\$ 150.00	#DIV/0!	
Subtotal		\$ 125,387.05	\$ 119,624.54	\$ 5,762.51	5%	



<u>Emergency Services</u>	<u>Fixed Cost</u>	<u>2024 Budget</u>	<u>2023 Budget</u>	<u>Increase or Decrease Amount</u>	<u>% Increase or Decrease</u>	<u>Reason for Change</u>
Wages and Salaries	No	\$ 21,500.00	\$ 21,500.00	\$ -	0%	Increase to account for new Maintenance wage
FICA	Based on wages	\$ 1,612.50	\$ 1,612.50	\$ -	0%	Based on actual wages
Worker s Comp	Yes	\$ 4,950.00	\$ 3,737.00	\$ 1,213.00	32%	Based on actual expenses, plus 10% increase
Bonding	Yes	\$ 190.00		\$ 190.00	#DIV/0!	Not previously budgeted for
Meetings / Trainings	No	\$ 2,000.00	\$ 8,080.44	\$ (6,080.44)	-75%	Does not account for state reimbursement funds for 2024
Motor Fuels	No	\$ 625.00	\$ 525.30	\$ 99.70	19%	2% Standard Increase above actual costs for 2023
Tools and Minor Equip	No	\$ 2,840.00	\$ 2,626.50	\$ 213.50	8%	2% Standard Increase above actual costs for 2023
Professional Srvs	No	\$ 750.00	\$ 612.00	\$ 138.00	23%	Based on actual costs, plus 3% increase
Ambulance Service	Yes	\$ 16,085.00	\$ 16,082.20	\$ 2.80	0%	Per pending contract
Audit and Acctg Services	Yes	\$ 3,964.96	\$ 3,887.22	\$ 77.74	2%	2% Standard Increase
Med Physicals/Vaccinations	Yes	\$ 2,143.22	\$ 2,101.20	\$ 42.02	2%	2% Standard Increase
Telephone	Yes	\$ 3,000.00	\$ 3,000.00	\$ -	0%	Request from the Fire Department
Property Ins	Yes	\$ 2,950.00	\$ 2,500.00	\$ 450.00	18%	Based on actual expenses, plus 10% increase
Automotive Ins	Yes	\$ 1,606.00	\$ 1,260.72	\$ 345.28	27%	Based on actual expenses, plus 10% increase
Utility Services	Yes	\$ 10,500.00	\$ 7,500.00	\$ 3,000.00	40%	Based on Actual Expenses
Fire Relief	No	\$ 3,500.00	\$ 3,500.00	\$ -	0%	Approved Donation
Repairs/Maint Mach/Equip	No	\$ 10,716.12	\$ 10,506.00	\$ 210.12	2%	2% Standard Increase
Miscellaneous	No	\$ 500.00	\$ 525.30	\$ (25.30)	-5%	
Capital Outlay	No	\$ 12,900.00	\$ 12,700.00	\$ 200.00	2%	See Detail
Vehicle Replacement	Yes	\$ 18,540.00	\$ 18,000.00	\$ 540.00	3%	Arbitrary Increase to increase replacement balance
Radio Replacement		\$ 3,600.00	\$ -	\$ 3,600.00	#DIV/0!	See attached quote
Subtotal		\$ 124,472.80	\$ 120,256.38	\$ 4,216.42	4%	
General Property Taxes	Levy	\$ 67,353.10	\$ 65,391.36	\$ 1,961.74	3%	3% Increase

Twtnship/Whalan Subsidy	Rural Board	\$ 46,665.12	\$ 46,665.12	\$ -	0%	Per Contract
Charges for Services	Revenue	\$ 3,000.00	\$ 3,000.00	\$ -	0%	Based on actual revenues
Interest Earnings	Revenue	\$ 7,500.00	\$ -	\$ 7,500.00	#DIV/0!	Based on actual revenues
MBFE Training Reimbursement	Revenue set by state		\$ 4,400.00	\$ (4,400.00)	-100%	Request from Fire Department
Subtotal		\$ 124,518.22	\$ 119,456.48	\$ 5,061.74	4%	

Police and or
Fire

EDA	Fixed Cost	2024 Budget	2023 Budget	Increase or Decrease Amount	% Increase or Decrease	Reason for Change
Wages and Salaries	No	\$ 900.00	\$ 540.00	\$ 360.00	67%	
CEDA Contract	Yes	\$ 15,203.00	\$ 14,479.00	\$ 724.00	5%	
FICA	Based on wages	\$ 90.00	\$ 54.00	\$ 36.00	67%	
Operating Supplies	No	\$ 500.00	\$ 500.00	\$ -	0%	
Internship Funding	No		\$ -	\$ -	#DIV/0!	
USDA Matching Grant Funds		\$ 12,000.00		\$ 12,000.00	#DIV/0!	
Project Development Funds	No	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
Subtotal		\$ 33,693.00	\$ 20,573.00	\$ 13,120.00	64%	
General Property Taxes	Levy	\$ 33,693.00	\$ 20,573.00	\$ 13,120.00	64%	
Subtotal		\$ 33,693.00	\$ 20,573.00	\$ 13,120.00	64%	

[See Debt Schedule City 2023-2029 for additional information](#)

<u>Bond</u>	<u>Fixed Cost</u>	<u>2024 Budget</u>	<u>2023 Budget</u>
<u>Church Hill TIF - 2034</u>			
E 240-46323-420 TIF Payments to Developer	Yes	\$ 28,350.00	\$ 28,350.00
Subtotal		\$ 28,350.00	\$ 28,350.00
R 240-46323-31050 Tax Increments	Revenue	\$ 32,000.00	\$ 32,000.00
Subtotal		\$ 32,000.00	\$ 32,000.00
<u>2022 Sparrow Valley Properties</u>			
E 313-43100-600 PAYG Contract	Yes	\$ 1,100.00	\$ 1,100.00
Subtotal		\$ 1,100.00	\$ 1,100.00
R 313-43100-31000 Gen. Property Taxes	Revenue	\$ 1,100.00	\$ 1,100.00
Subtotal		\$ 1,100.00	\$ 1,100.00
<u>2016A Whittier / Maple - 2024</u>			
E 302-47000-601 Debt Srv Bond Principal	Yes	\$ 84,000.00	\$ 80,000.00
E 302-47000-610 Interest	Yes	\$ 840.00	\$ 2,480.00
Subtotal		\$ 84,840.00	\$ 82,480.00
R 302-47000-31000 General Property Taxes	Revenue	\$ 45,000.00	\$ 45,000.00
Sales Tax Revenue		\$ 36,100.00	\$ 30,000.00
R 302-47000-36100 Special Assessments	Revenue	\$ 5,000.00	\$ 5,000.00
Subtotal		\$ 86,100.00	\$ 80,000.00
<u>2010 B - 2025</u>			
E 304-47000-300 Professional Srvs	Yes	\$ 500.00	\$ 500.00
E 304-47000-601 Debt Srv Bond Principal	Yes	\$ 30,000.00	\$ 30,000.00
E 304-47000-610 Interest	Yes	\$ 5,940.00	\$ 4,410.00
Subtotal		\$ 36,440.00	\$ 34,910.00
R 304-47000-31000 Gen Property Taxes	Revenue	\$ 20,000.00	\$ 36,666.00
Subtotal		\$ 20,000.00	\$ 36,666.00
<u>2017A Zenith/Auburn - 2028</u>			

E 307-43100-600 Debt Srv Principal	Yes	\$ 135,000.00	\$ 135,000.00
E 307-43100-300 Professional Services	Yes	\$ 495.00	\$ 495.00
E 307-43100-610 Interest	Yes	\$ 16,250.00	\$ 18,950.00
Subtotal		\$ 151,745.00	\$ 154,445.00
R 307-43000-39203 Transfer from Electric	Revenue	\$ 36,600.00	\$ 55,000.00
R 307-43000-39203 Transfer from Sewer	Revenue	\$ 14,897.00	\$ 14,897.00
R 307-43000-39203 Transfer from Water	Revenue	\$ 14,897.00	\$ 14,897.00
Sales Tax Revenue	Revenue	\$ 11,000.00	\$ 40,000.00
R 307-43100-31000 Gen. Property Taxes	Revenue	\$ 8,400.00	\$ -
R 307-43100-36100 Special Assessments	Revenue	\$ 17,800.00	\$ 28,157.00
Subtotal		\$ 103,594.00	\$ 152,951.00
2017B Park - 2027			
E 309-43100-600 Debt Srv Principal	Yes	\$ 27,000.00	\$ 26,000.00
E 309-43100-610 Interest	Yes	\$ 4,090.00	\$ 4,466.00
Subtotal		\$ 31,090.00	\$ 30,466.00
R 309-43000-39203 Transfer from Electric	Revenue	\$ 7,500.00	\$ 15,000.00
R 309-43100-31000 Gen. Property Taxes	Revenue	\$ 8,000.00	\$ -
Sales Tax Revenue		\$ 6,000.00	\$ 6,000.00
R 309-43100-36100 Special Assessments	Revenue	\$ 8,213.50	\$ 10,182.00
Subtotal		\$ 29,713.50	\$ 31,182.00
2018A Zenith - 2026			
E 310-43100-600 Debt Srv Principal	Yes	\$ 10,000.00	\$ 9,000.00
E 310-43100-610 Interest	Yes	\$ 2,700.00	\$ 2,849.50
Subtotal		\$ 12,700.00	\$ 11,849.50
R 310-43100-31000 Gen. Property Taxes	Revenue	\$ -	\$ -
Sales Tax Revenue		\$ 20,000.00	\$ 6,452.00
R 310-43100-36100 Special Assessments	Revenue	\$ 6,184.00	\$ 6,184.00
Subtotal		\$ 26,184.00	\$ 12,636.00
2022B Street & Utility- 2043			

E 311-43100-600 Debt Srv Principal	Yes	\$ 9,000.00	\$ -
E 311-43100-610 Interest	Yes	\$ 32,918.00	\$ 21,945.00
Subtotal		\$ 41,918.00	\$ 21,945.00
R 311-43100-31000 Gen. Property Taxes	Revenue	\$ 16,374.00	\$ 6,945.00
R 311-43100-36100 Special Assessments	Revenue	\$ 27,386.00	\$ 27,386.00
Subtotal		\$ 43,760.00	\$ 34,331.00
2022A - Emergency Services			
E 312-43100-600 Debt Srv Principal	Yes	\$ 28,000.00	\$ -
E 312-43100-610 Interest	Yes	\$ 32,200.00	\$ 40,228.56
Subtotal		\$ 60,200.00	\$ 40,228.56
R 312-43100-31000 Gen. Property Taxes	Revenue	\$ 60,200.00	\$ -
R 312-43100-39203 Transfer from Other Fund	Revenue	\$ -	\$ 60,600.00
Subtotal		\$ 60,200.00	\$ 60,600.00

Lanesboro Public Utilities 2024

<u>Account</u>	<u>2024 Budget</u>	<u>2023 Budget</u>	<u>% Increase or Decrease</u>	<u>Increase or Decrease Amount</u>	<u>Reason for Change</u>
Fund 410 WATER CAPITAL					
Cell Tower Rental Fee	\$ 55,000.00	\$ 55,000.00	\$ -	#REF!	
Total	\$ 55,000.00	\$ 55,000.00	\$ -	#REF!	
Fund 440 ELECTRIC CAPITAL					
Green Power	\$ 2,220.00	\$ 2,220.00	\$ -	\$ -	Based on Actual Revenue
Total	\$ 2,220.00	\$ 2,016.00	\$ 204.00	10%	
Fund 610 WATER FUND					
Wages and Salaries (GENERAL)	\$ 50,320.60	\$ 44,663.14	\$ 5,657.46	13%	COLA 3% and annual step increases
PERA	\$ 3,774.04	\$ 3,349.74	\$ 424.31	13%	Based on Wages
FICA	\$ 5,032.06	\$ 4,466.31	\$ 565.75	13%	Based on Wages
Employer Paid Health	\$ 9,216.50	\$ 9,382.51	\$ (166.01)	-2%	Estimated 8% increase
Employer Paid Life, Short & Long Term Disability	\$ 425.00	\$ 423.60	\$ 1.40	0%	Estimated 8% increase
Cell Phone	\$ 375.00	\$ 375.00	\$ -	0%	
Worker s Comp (GENERAL)	\$ 885.00	\$ 735.42	\$ 149.58	20%	Actual with 8% increase
Training and Instruction	\$ 1,250.00	\$ 1,260.72	\$ (10.72)	-1%	2% Standard Increase
Operating Supplies (GENERAL)	\$ 7,725.00	\$ 7,725.00	\$ -	0%	
Motor Fuels	\$ 850.00	\$ 840.48	\$ 9.52	1%	2% Standard Increase
Chemicals and Chem Products	\$ 5,500.00	\$ 3,605.00	\$ 1,895.00	53%	
Lab Tests	\$ 500.00	\$ 2,060.00	\$ (1,560.00)	-76%	
Clothing Allowance	\$ 330.00	\$ 330.00	\$ -	0%	Increase based on increased costs
Small Tools and Minor Equip	\$ 2,143.22	\$ 2,101.20	\$ 42.02	2%	2% Standard Increase
Professional Srvs (GENERAL)	\$ 3,500.00	\$ 3,500.00	\$ -	0%	CRC Membership?
Auditing and Acct g Services	\$ 2,800.00	\$ 2,600.00	\$ 200.00	8%	Based on Actual Expense
Engineering Fees	\$ 5,000.00	\$ 2,300.00	\$ 2,700.00	117%	Based on Actual Expense
Membership Dues	\$ 3,677.00	\$ 3,677.10	\$ (0.10)	0%	
Telephone	\$ 2,100.00	\$ 2,101.20	\$ (1.20)	0%	
Postage	\$ 1,450.00	\$ 1,470.84	\$ (20.84)	-1%	
Travel Expenses	\$ 206.00	\$ 206.00	\$ -	0%	
Print/Binding (GENERAL)	\$ 206.00	\$ 206.00	\$ -	0%	
General Liability Ins	\$ 1,854.00	\$ 1,854.00	\$ -	0%	

Property Ins	\$ 9,500.00	\$ 6,600.00	\$ 2,900.00	44%	Based on Actual Expense, plus 8%
Automotive Ins	\$ 215.00	\$ 206.00	\$ 9.00	4%	Estimated annual increase
Utility Services (GENERAL)	\$ 50,000.00	\$ 45,000.00	\$ 5,000.00	11%	Based on Actual Expense
Repairs/Maint Structures	\$ 5,253.00	\$ 5,253.00	\$ -	0%	
Repairs/Maint Machinery/Equip	\$ 5,150.00	\$ 5,150.00	\$ -	0%	
Rentals (GENERAL)	\$ 103.00	\$ 103.00	\$ -	0%	
Miscellaneous (General)	\$ 210.00	\$ 210.00	\$ -	0%	
Capital Outlay (GENERAL)	\$ 18,500.00	\$ 10,000.00	\$ 8,500.00	85%	See Attached Schedule
Bond Interest	\$ 22,590.00	\$ 23,540.00	\$ (950.00)	-4%	Per Debt Schedule
Debt Srv Bond Principal	\$ 97,000.00	\$ 95,000.00	\$ 2,000.00	2%	Per Debt Schedule
Vehicle Replacement	\$ 7,470.00	\$ 7,161.24	\$ 308.76	4%	See Attached Schedule
Transfer to General Fund:					
Auburn/Zenith Road Project	\$ 14,897.00	\$ 14,897.00	\$ -	0%	Water portion of Auburn Zenith Project
Wages and Benefits - Administration	\$ 21,707.10	\$ 25,889.86	\$ (4,182.76)	-16%	Per detail
Subtotal	\$ 361,714.52	\$ 338,243.35	\$ 23,471.17	7%	
R 610-60100-36210 Interest Earnings	\$ 3,000.00	\$ 400.00	\$ 2,600.00	650%	Based on Actual Revenue
R 610-60100-37110 Water Usage	\$ 164,479.80	\$ 138,133.01	\$ 26,346.79	19%	
R 310-60100-37112 Water Base Charge	\$ 196,140.00	\$ 200,919.60	\$ (4,779.60)	-2%	
Subtotal	\$ 363,619.80	\$ 339,452.61	\$ 24,167.19	7%	
Fund 620 SEWER FUND					
Wages and Salaries (GENERAL)	\$ 50,320.60	\$ 44,663.14	\$ 5,657.46	13%	COLA 3% and annual step increases
PERA	\$ 3,774.04	\$ 3,349.74	\$ 424.31	13%	Based on Wages
FICA	\$ 5,032.06	\$ 4,466.31	\$ 565.75	13%	Based on Wages
Employer Paid Health	\$ 9,216.50	\$ 9,382.51	\$ (166.01)	-2%	Estimated 8% increase
Employer Paid Life, Short & Long Term Disability	\$ 555.00	\$ 513.12	\$ 41.88	8%	Estimated 8% increase
Cell Phone	\$ 375.00	\$ 375.00	\$ -	0%	Per Policy
Worker s Comp (GENERAL)	\$ 885.00	\$ 500.00	\$ 385.00	77%	Actual with 8% estimated increase
Training and Instruction	\$ 3,090.00	\$ 3,090.00	\$ -	0%	
Operating Supplies (GENERAL)	\$ 4,500.00	\$ 6,000.00	\$ (1,500.00)	-25%	Based on Projected Expenses
Motor Fuels	\$ 750.13	\$ 735.42	\$ 14.71	2%	Standard increase
Lubricants and Additives	\$ 500.00	\$ 1,575.90	\$ (1,075.90)	-68%	
Chemicals and Chem Products	\$ 4,600.00	\$ 8,404.80	\$ (3,804.80)	-45%	Standard increase

Permit Fees	\$ 5,150.00	\$ 5,150.00	\$ -	0%	
Clothing Allowance	\$ 330.00	\$ 330.00	\$ -	0%	Increase based on increased costs
Small Tools and Minor Equip	\$ 642.97	\$ 630.36	\$ 12.61	2%	Standard increase
Professional Svcs (GENERAL)	\$ 6,000.00	\$ 6,000.00	\$ -	0%	Based on Projected Expenses
A1 Precision Pump	\$ 5,358.06	\$ 5,253.00	\$ 105.06	2%	Based on Projected Expenses
UC Laboratory	\$ 4,286.45	\$ 4,202.40	\$ 84.05	2%	Based on Projected Expenses
Other	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	100%	
Auditing and Acct g Services	\$ 2,800.00	\$ 2,493.12	\$ 306.89	12%	Actual expense with 5% increase
Engineering Fees	\$ 5,358.06	\$ 5,253.00	\$ 105.06	2%	Standard increase
Telephone	\$ 1,285.93	\$ 1,260.72	\$ 25.21	2%	Based on Projected Expenses
Postage	\$ 1,248.48	\$ 1,224.00	\$ 24.48	2%	Standard increase
Travel Expenses	\$ 206.00	\$ 206.00	\$ -	0%	
Print/Binding (GENERAL)	\$ 206.00	\$ 206.00	\$ -	0%	
General Liability Ins	\$ 500.00	\$ 500.00	\$ -	0%	Based on Projected Expenses
Property Ins	\$ 3,415.00	\$ 2,608.00	\$ 807.00	31%	Actual expense with 8% increase
Automotive Ins	\$ 1,765.00	\$ 350.00	\$ 1,415.00	404%	Actual expense with 8% increase
Utility Services (GENERAL)	\$ 60,000.00	\$ 30,000.00	\$ 30,000.00	100%	Based on actual expenses
Repairs/Maint Structures	\$ 5,358.06	\$ 5,253.00	\$ 105.06	2%	Standard Increase
Repairs/Maint Machinery/Equip	\$ 5,358.06	\$ 5,253.00	\$ 105.06	2%	Standard Increase
Rentals (GENERAL)	\$ 309.00	\$ 309.00	\$ -	0%	
Miscellaneous	\$ 206.00	\$ 206.00	\$ -	0%	
Capital Outlay (GENERAL)	\$ 28,000.00	\$ 28,000.00	\$ -	0%	See Attached Schedule
Vehicle Replacement	\$ 12,851.18	\$ 7,161.24	\$ 5,689.94	79%	See Attached Schedule
Debt Interest	\$ 50,594.32	\$ 49,120.70	\$ 1,473.62	3%	Per Debt Schedule
Debt Principal	\$ 144,000.00	\$ 144,000.00	\$ -	0%	Per Debt Schedule
Transfer to General Fund:					
Wages and Benefits - Administration	\$ 21,707.10	\$ 25,889.86	\$ (4,182.76)	-16%	Per detail
Auburn/Zenith Road Project	\$ 14,897.00	\$ 14,897.00	\$ -	0%	Sewer portion of Auburn Zenith Project
Subtotal	\$ 470,431.00	\$ 431,312.33	\$ 39,118.67	9%	
Interest Earnings	\$ 3,000.00	\$ 400.00	\$ 2,600.00	650%	Based on actual revenue
Tier Usage	\$ 134,597.90	\$ 121,889.37	\$ 12,708.53	10%	Increase to rate structure to meet Bond requirements
Sewer Base Charge, Apartment & Flat	\$ 288,249.43	\$ 280,360.80	\$ 7,888.63	3%	Increase to rate structure to meet Bond requirements

Improvement Fee	\$ 46,195.72	\$ 47,725.44	\$ (1,529.72)	-3%	Increase to rate structure to meet Bond requirements
Subtotal	\$ 472,043.05	\$ 450,375.61	\$ 21,667.44	5%	
Fund 640 ELECTRIC FUND					
Wages and Salaries (GENERAL)	\$ 158,756.73	\$ 150,587.08	\$ 8,169.64	5%	COLA 3% and annual step increases
PERA	\$ 11,906.75	\$ 11,294.03	\$ 612.72	5%	Based on Wages
FICA	\$ 15,875.67	\$ 15,058.71	\$ 816.96	5%	Based on Wages
Employer Paid Health	\$ 18,433.00	\$ 18,765.02	\$ (332.02)	-2%	Estimated increase
Employer Paid Life, Short & Long Term Disability	\$ 1,110.00	\$ 1,026.24	\$ 83.76	8%	Estimated 8% increase
Cell Phone	\$ 375.00	\$ 375.00	\$ -	0%	Per Policy
Worker s Comp (GENERAL)	\$ 1,775.00	\$ 1,440.00	\$ 335.00	23%	Actual with 8% increase
Training and Instruction	\$ 2,575.00	\$ 2,575.00	\$ -	0%	
Operating Supplies (GENERAL)	\$ 15,450.00	\$ 15,450.00	\$ -	0%	
Motor Fuels	\$ 6,429.67	\$ 6,303.60	\$ 126.07	2%	2% Standard Increase
Purchased Power	\$ 693,600.00	\$ 680,000.00	\$ 13,600.00	2%	Standard 2% increase
Residential Solar Energy Purchase	\$ 4,500.00		\$ 4,500.00	#DIV/0!	Estimated
Commercial Solar Energy Purchase	\$ 1,050.00		\$ 1,050.00	#DIV/0!	Estimated
Permit Fees	\$ 515.00	\$ 515.00	\$ -	0%	
Clothing Allowance	\$ 660.00	\$ 660.00	\$ -	0%	Increase based on increased costs
Small Tools and Minor Equip	\$ 3,090.00	\$ 3,090.00	\$ -	0%	
Meter Hosting & Monitoring	\$ 4,500.00	\$ 5,768.00	\$ (1,268.00)	-22%	
Professional Svcs (GENERAL)	\$ 5,000.00	\$ 7,500.00	\$ (2,500.00)	-33%	CRC Membership consideration
Trees	\$ 7,500.00	\$ 7,500.00	\$ -	0%	Tree trimming that is near power lines
Auditing and Acct g Services	\$ 5,600.00	\$ 5,042.88	\$ 557.12	11%	Based on actual expenses
Engineering Fees	\$ 5,253.00	\$ 5,253.00	\$ -	0%	
Membership Dues	\$ 1,821.74	\$ 1,786.02	\$ 35.72	2%	Standard increase
Telephone	\$ 1,545.00	\$ 1,545.00	\$ -	0%	
Postage	\$ 2,571.87	\$ 2,521.44	\$ 50.43	2%	Standard increase
Print/Binding (GENERAL)	\$ 262.65	\$ 262.65	\$ -	0%	
General Liability Ins	\$ 500.00	\$ 500.00	\$ -	0%	
Property Ins	\$ 24,500.00	\$ 21,500.00	\$ 3,000.00	14%	Based on Actual Expense with 8 % increase
Automotive Ins	\$ 445.00	\$ 367.71	\$ 77.29	21%	Actual expense with 8% increase
Utility Services (GENERAL)	\$ 10,400.00	\$ 8,000.00	\$ 2,400.00	30%	Based on actual expenses

Repairs/Maint Structures	\$ 4,286.45	\$ 4,202.40	\$ 84.05	2%		
Repairs/Maint Machinery/Equip	\$ 7,500.00	\$ 7,500.00	\$ -	0%		
Rentals (GENERAL)	\$ 250.00	\$ 250.00	\$ -	0%		
Miscellaneous (GENERAL)	\$ 515.00	\$ 515.00	\$ -	0%		
Gopher One Locates	\$ 500.00	\$ 500.00	\$ -	0%		
Conservation Improvement	\$ 6,399.00	\$ 6,423.00	\$ (24.00)	0%	Per audi for 2021	
Capital Outlay (GENERAL)	\$ 32,500.00	\$ 30,500.00	\$ 2,000.00	7%	See Attached Schedule	
Vehicle Replacement	\$ 16,699.70	\$ 14,322.48	\$ 2,377.23	17%	See Attached Schedule	
Transfer to General Fund:						
Auburn/Zenith Transfer	\$ 36,600.00	\$ 55,000.00	\$ (18,400.00)	-33%	Per Council decision based on recommendation from	Financial Advisor
Park Road Transfer	\$ 7,500.00	\$ 15,000.00	\$ (7,500.00)	-50%	Per Council decision based on recommendation from	Financial Advisor
Wages and Benefits Administration	\$ 42,513.06	\$ 51,779.72	\$ (9,266.66)	-18%	Per detail	
Subtotal	\$ 1,161,264.29	\$ 1,160,678.98	\$ 585.31	0%		
City Service Charge	\$ 4,800.00	\$ 4,800.00	\$ -	0%		
City Street Lights	\$ 5,200.00	\$ 5,178.95	\$ 21.05	0%		
Security Lights	\$ 1,450.00	\$ 1,422.00	\$ 28.00	2%		
Residential & Commercial Electric Usage	\$ 660,250.39	\$ 611,075.00	\$ 49,175.39	8%		
Interest Earnings	\$ 800.00	\$ 800.00	\$ -	0%		
Electric Base Charge	\$ 406,702.56	\$ 405,457.44	\$ 1,245.12	0%		
Subtotal	\$ 1,079,202.95	\$ 1,028,733.39	\$ 50,469.56	5%		
All shared expenses are allocated at 50% Electric, 25% Water, and 25% Sewer						