



CITY OF ANAMOSA
CITY COUNCIL AGENDA – BUDGET WORK SESSION

MONDAY, JANUARY 29, 2024 – 6:00 P.M.
LAWRENCE COMMUNITY CENTER
600 E. MAIN STREET, ANAMOSA, IA 52205

No public comment – Budget Work Session.

- 1.0) Roll Call**
- 2.0) Budget Work Session**
 - 2.1) FY25 Budget Overview & Updates**
 - 2.2) Police Department**
 - 2.3) Streets Department**
 - 2.4) Library & Learning Center**
 - 2.5) Parks & Recreation Department**
 - 2.6) Economic Development**
 - 2.7) General Government (Council/Mayor/Admin/City Hall/Other)**
 - 2.8) Debt Service & Capital Projects**
 - 2.9) Public Utilities Department (Water/Wastewater)**
- 3.0) Adjournment**

POLICE DEPARTMENT									
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)	
001-110-6010	FULL TIME SALARIES	\$ 427,573.78	\$ 448,689.02	\$ 467,851.41	\$ 480,201.49	\$ 504,553.22	\$ 567,417.76	\$ 618,127	8.94% \$ 50,709.24
001-110-6020	PART TIME SALARIES	\$ 260.64	\$ 2,084.69	\$ 168.75	\$ 4,000.00	\$ 6,000.00	\$ 6,000.00	\$ 4,000	-33.33% \$ (2,000.00)
001-110-6025	TEMPORARY PART TIME SALARIES	\$ -	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	#DIV/0! \$ -
001-110-6040	OVERTIME SALARIES	\$ 8,781.87	\$ 16,726.41	\$ 6,025.39	\$ 15,000.00	\$ 13,780.00	\$ 14,500.00	\$ 14,000	-3.45% \$ (500.00)
001-110-6110	F.I.C.A. -- CITY'S SHARE	\$ 26,428.21	\$ 28,333.63	\$ 28,877.96	\$ 29,772.49	\$ 31,282.30	\$ 35,179.90	\$ 39,440	12.11% \$ 4,260.10
001-110-6120	MEDICARE -- CITY'S SHARE	\$ 6,180.85	\$ 6,626.41	\$ 6,744.52	\$ 6,962.92	\$ 7,316.02	\$ 8,227.56	\$ 9,224	12.11% \$ 996.44
001-110-6130	POLICE I.P.E.R.S -- CITY'S SHARE	\$ 43,903.93	\$ 46,116.16	\$ 45,383.23	\$ 46,147.36	\$ 48,487.56	\$ 54,528.85	\$ 59,224	8.61% \$ 4,695.15
001-110-6150	GROUP INSURANCE	\$ 63,577.18	\$ 82,636.02	\$ 61,659.73	\$ 85,600.00	\$ 91,592.00	\$ 98,003.44	\$ 102,000	4.08% \$ 3,996.56
001-110-6155	PARTIAL SELF FUNDED HEALTH INSURANCE	\$ -	\$ -	\$ 782.93	\$ -	\$ -	\$ -	\$ 840	#DIV/0! \$ 840.00
001-110-6160	WORKER'S COMP. INSURANCE	\$ 15,266.00	\$ 22,327.43	\$ 22,827.60	\$ 23,443.80	\$ 25,000.00	\$ 30,000.00	\$ 36,000	20.00% \$ 6,000.00
001-110-6170	UNEMPLOYMENT	\$ 2,790.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0! \$ -
001-110-6181	UNIFORM ALLOWANCE	\$ 4,210.43	\$ 6,208.76	\$ 11,256.48	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 5,000	-16.67% \$ (1,000.00)
001-110-6230	EDUCATION BENEFIT	\$ -	\$ -	\$ -	\$ 4,500.00	\$ -	\$ -	\$ -	#DIV/0! \$ -
001-110-6370	GAS UTILITIES	\$ 1,761.98	\$ 1,593.27	\$ 2,833.13	\$ 4,200.00	\$ 3,200.00	\$ 3,400.00	\$ 3,000	-11.76% \$ (400.00)
001-110-6371	ELECTRIC UTILITIES (include Sirens)	\$ 3,063.22	\$ 2,458.35	\$ 3,323.62	\$ 8,500.00	\$ 5,700.00	\$ 6,000.00	\$ 5,000	-16.67% \$ (1,000.00)
001-110-6373	TELEPHONE UTILITIES	\$ 2,636.72	\$ 3,108.02	\$ 8,158.03	\$ 9,500.00	\$ 9,500.00	\$ 10,100.00	\$ 11,500	13.86% \$ 1,400.00
001-110-6402	ADVERTISING/PUBLIC NOTICES	\$ 279.00	\$ 298.00	\$ -	\$ 300.00	\$ 320.00	\$ 320.00	\$ 250	-21.88% \$ (70.00)
001-110-6408	LIABILITY INSURANCE	\$ 4,199.00	\$ 4,163.00	\$ 3,643.48	\$ 6,244.50	\$ 7,000.00	\$ 8,140.00	\$ 9,768	20.00% \$ 1,628.00
001-110-6409	STRUCTURAL INSURANCE	\$ 3,604.00	\$ 4,042.00	\$ 9,512.56	\$ 6,063.00	\$ 7,000.00	\$ 8,140.00	\$ 9,800	20.39% \$ 1,660.00
001-110-6411	LEGAL SERVICES	\$ 25,769.99	\$ 21,558.84	\$ 17,707.80	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 20,000	-9.09% \$ (2,000.00)
001-110-6412	PHYSICALS & MEDICAL EXPENSES	\$ 645.00	\$ 1,398.00	\$ 1,979.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,000	-16.67% \$ (200.00)
001-110-6415	LIABILITY UMBRELLA INSURANCE	\$ 827.00	\$ 890.00	\$ 1,223.32	\$ 1,335.00	\$ 2,000.00	\$ 2,400.00	\$ 2,900	20.83% \$ 500.00
001-110-6417	E&O LIABILITY INSURANCE	\$ 4,948.00	\$ 5,680.00	\$ 8,586.40	\$ 8,520.00	\$ 8,800.00	\$ 10,560.00	\$ 12,700	20.27% \$ 2,140.00
001-110-6419	VEHICLE INSURANCE	\$ 10,711.00	\$ 8,622.00	\$ 12,303.50	\$ 12,933.00	\$ 13,500.00	\$ 14,600.00	\$ 17,600	20.55% \$ 3,000.00
001-110-6429	WORK COMP DEDUC	\$ (427.56)	\$ 584.89	\$ 3,546.48	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000	0.00% \$ -
001-110-6430	MEMBERSHIP FEES	\$ 710.00	\$ 395.00	\$ 555.00	\$ 720.00	\$ 620.00	\$ 620.00	\$ 500	-19.35% \$ (120.00)
001-110-6433	SETTLEMENT LAWSUIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0! \$ -
001-110-6445	TRAINING AND REGISTRATION	\$ 2,101.96	\$ 2,494.03	\$ 11,521.28	\$ 5,000.00	\$ 10,380.00	\$ 10,380.00	\$ 8,000	-22.93% \$ (2,380.00)
001-110-6446	TRAVEL EXPENSES	\$ 229.58	\$ 93.75	\$ 886.71	\$ 1,500.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600	0.00% \$ -
001-110-6461	NUISANCE ABATEMENT - MOWING/DEMO	\$ -	\$ 1,780.00	\$ 468.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 15,000	-25.00% \$ (5,000.00)
001-110-6470	EQUIPMENT MAINTENANCE, CONTRACTS	\$ 1,379.26	\$ 1,334.56	\$ 1,469.16	\$ 1,700.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500	0.00% \$ -
001-110-6471	EQUIPMENT MAINTENANCE (include sirens)	\$ 772.95	\$ 308.37	\$ 2,155.45	\$ 3,800.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000	0.00% \$ -
001-110-6474	VEHICLE MAINTENANCE	\$ 7,055.13	\$ 9,000.23	\$ 7,295.67	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000	0.00% \$ -
001-110-6475	BLDG & GROUNDS MAINTENANCE	\$ 7.58	\$ 150.61	\$ 4,597.10	\$ 300.00	\$ 1,000.00	\$ 1,000.00	\$ 800	-20.00% \$ (200.00)
001-110-6476	OFFICE MAINTENANCE	\$ 1,668.65	\$ 84.87	\$ 212.40	\$ 2,800.00	\$ 2,600.00	\$ 2,600.00	\$ 2,500	-3.85% \$ (100.00)
001-110-6480	COMPUTER INTERNET SVS	\$ 2,964.53	\$ 3,049.16	\$ 3,123.56	\$ 3,400.00	\$ 3,400.00	\$ 3,400.00	\$ 1,200	-64.71% \$ (2,200.00)
001-110-6490	SOFTWARE MAINTENANCE	\$ 11,964.26	\$ 16,234.33	\$ 17,751.62	\$ 19,000.00	\$ 18,000.00	\$ 18,000.00	\$ 13,000	-27.78% \$ (5,000.00)
001-110-6499	COMMUNICATION CONTRACTS	\$ 22,208.00	\$ 19,340.00	\$ 24,048.00	\$ 26,873.00	\$ 32,005.00	\$ 35,537.00	\$ -	-100.00% \$ (35,537.00)
001-110-6504	SMALL EQUIPMENT	\$ 1,300.98	\$ 3,177.91	\$ 10,029.89	\$ 20,600.00	\$ 8,100.00	\$ 8,100.00	\$ 8,000	-1.23% \$ (100.00)
001-110-6508	POSTAGE SUPPLIES	\$ 1,248.46	\$ 1,463.84	\$ 1,136.70	\$ 1,300.00	\$ 1,400.00	\$ 1,400.00	\$ 1,400	0.00% \$ -
001-110-6530	OPERATIONS SUPPLIES	\$ 2,367.60	\$ 2,996.52	\$ 3,885.40	\$ 5,600.00	\$ 5,600.00	\$ 5,600.00	\$ 5,000	-10.71% \$ (600.00)
001-110-6535	OFFICE SUPPLIES	\$ 909.33	\$ 950.36	\$ 920.78	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000	0.00% \$ -
001-110-6537	JCERT	\$ 4,013.80	\$ 16,932.61	\$ 4,442.47	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000	0.00% \$ -
001-110-6551	FUEL EXPENSES	\$ 12,302.76	\$ 8,764.80	\$ 11,319.62	\$ 15,000.00	\$ 15,000.00	\$ 21,200.00	\$ 22,000	3.77% \$ 800.00
001-110-6553	MISCELLANEOUS EXPENSES	\$ 3,320.90	\$ 20,451.82	\$ 961.50	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 4,000	-20.00% \$ (1,000.00)
001-110-6559	D.A.R.E. EXPENSES	\$ -	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300	0.00% \$ -
001-110-6710	CAPITAL EXPENSE TO MM	\$ -	\$ -	\$ 450.00	\$ 4,715.00	\$ 873.00	\$ 1,000.00	\$ -	-100.00% \$ (1,000.00)
001-110-6711	VEHICLES/MACHINERY	\$ -	\$ -	\$ -	\$ 22,708.00	\$ 24,870.00	\$ 44,000.00	\$ 41,000	-6.82% \$ (3,000.00)
001-110-6722	OPERATIONS EQUIPMENT	\$ -	\$ 5,590.34	\$ 37,187.24	\$ -	\$ -	\$ -	\$ -	#DIV/0! \$ -
122-110-6710	EQUIPMENT TRUCK/AUTO	\$ 14,253.11	\$ -	\$ -	\$ -	\$ 4,215.00	\$ 4,215.00	\$ 4,215	0.00% \$ -
122-110-6711	VEHICLES	\$ 28,975.00	\$ -	\$ -	\$ 13,500.00	\$ 27,200.00	\$ 27,200.00	\$ 27,921	2.65% \$ 721.00

122-110-6722	OPERATIONS EQUIPMENT	\$ 5,516.33	\$ -	\$ -	\$ -	\$ -	\$ 13,592.00	\$ 14,312	5.30%	\$ 720.00
122-110-6750	STRUCTURE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
	TOTAL POLICE DEPARTMENT	\$ 782,260.41	\$ 828,738.01	\$ 868,812.87	\$ 982,239.56	\$ 1,018,894.10	\$ 1,153,961.51	\$ 1,174,621	1.79%	\$ 20,659.49

EMERGENCY MANAGEMENT									
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)	
	Recoup FEMA Funds	\$ 49,863.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0! \$ -
	FEMA Derecho	\$ -	\$ -	\$ 15,694.50	\$ -	\$ -	\$ -	\$ -	#DIV/0! \$ -
	FEMA COVID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0! \$ -
	TOTAL EMERGENCY MANAGEMENT	\$ 49,863.15	\$ -	\$ 15,694.50	\$ -	\$ -	\$ -	\$ -	#DIV/0! \$ -

ANIMAL CONTROL									
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)	
001-190-6460	VETERINARIAN CONTRACT	\$ 545.00	\$ 725.00	\$ 910.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,000	-16.67% \$ (200.00)
001-190-6504	SMALL EQUIPMENT	\$ -	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ -	#DIV/0! \$ -
001-190-6530	OPERATION SUPPLIES	\$ -	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ -	#DIV/0! \$ -
	TOTAL ANIMAL CONTROL	\$ 545.00	\$ 725.00	\$ 910.00	\$ 1,400.00	\$ 1,400.00	\$ 1,200.00	\$ 1,000	-16.67% \$ (200.00)

EMERGENCY SERVICES ADMINISTRATION									
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)	
001-111-6010	FULL TIME SALARIES	\$ 36,727.85	\$ 33,676.16	\$ 37,960.00	\$ 79,560.00	\$ 80,600.00	\$ 43,243.20	\$ 45,843	6.01% \$ 2,600.00
001-111-6020	PART TIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0! \$ -
001-111-6110	F.I.C.A. -- CITY'S SHARE	\$ 2,205.71	\$ 2,040.59	\$ 2,342.89	\$ 4,932.72	\$ 4,997.00	\$ 2,681.08	\$ 2,842	6.01% \$ 161.20
001-111-6120	MEDICARE -- CITY'S SHARE	\$ 515.84	\$ 477.24	\$ 547.94	\$ 1,153.62	\$ 1,169.00	\$ 627.03	\$ 665	6.01% \$ 37.70
001-111-6130	I.P.E.R.S -- CITY'S SHARE	\$ 3,467.07	\$ 3,030.80	\$ 3,583.32	\$ 7,510.46	\$ 7,609.00	\$ 4,082.16	\$ 4,328	6.01% \$ 245.44
001-111-6150	GROUP INSURANCE	\$ 6,047.45	\$ 5,856.29	\$ 1,259.78	\$ 8,560.00	\$ 9,159.00	\$ 9,800.34	\$ 11,760	20.00% \$ 1,960.07
001-111-6155	PARTIAL SELF FUNDED HEALTH INSURANCE	\$ -	\$ -	\$ 37.70	\$ -	\$ -	\$ -	\$ -	#DIV/0! \$ -
	TOTAL EMERGENCY SERVICES ADMINISTRATION	\$ 48,963.92	\$ 45,081.08	\$ 45,731.63	\$ 101,716.80	\$ 103,534.00	\$ 60,433.81	\$ 65,438	8.28% \$ 5,004.40

TOTAL POLICE	\$ 881,632.48	\$ 874,544.09	\$ 931,149.00	\$ 1,085,356.36	\$ 1,123,828.10	\$ 1,215,595.32	\$ 1,241,059	2.09% \$ 25,463.89
TOTAL POLICE (less transfers)	\$ 881,632.48	\$ 874,544.09	\$ 931,149.00	\$ 1,085,356.36	\$ 1,123,828.10	\$ 1,215,595.32	\$ 1,241,059	2.09% \$ 25,463.89

STREETS DEPARTMENT										
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)		
001-210-6010	FULL TIME SALARIES	\$ 235,679.16	\$ 233,847.58	\$ 222,283.45	\$ 228,951.95	\$ 235,821.00	\$ 280,951.38	\$ 270,084	-3.87%	\$ (10,867.38)
001-210-6020	PART TIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 17,037	240.74%	\$ 12,037.00
001-210-6025	SEASONAL PART TIME SALARIES	\$ -	\$ -	\$ -	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 34,073	386.76%	\$ 27,073.00
001-210-6040	OVERTIME WAGES	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 10,000	-33.33%	\$ (5,000.00)
001-210-6110	F.I.C.A. -- CITY'S SHARE	\$ 14,170.34	\$ 14,091.27	\$ 13,498.78	\$ 13,903.74	\$ 14,321.00	\$ 17,418.99	\$ 20,534	17.88%	\$ 3,115.01
001-210-6120	MEDICARE -- CITY'S SHARE	\$ 3,313.92	\$ 3,295.67	\$ 3,157.06	\$ 3,251.77	\$ 3,349.00	\$ 4,073.80	\$ 4,802	17.88%	\$ 728.51
001-210-6130	I.P.E.R.S -- CITY'S SHARE	\$ 22,247.85	\$ 22,075.16	\$ 20,621.05	\$ 21,239.68	\$ 21,877.00	\$ 26,521.81	\$ 31,265	17.88%	\$ 4,742.85
001-210-6150	GROUP INSURANCE	\$ 65,615.29	\$ 60,157.13	\$ 37,492.58	\$ 39,367.21	\$ 41,336.00	\$ 44,229.52	\$ 61,902	39.96%	\$ 17,672.48
001-210-6155	Partial Self Funded Ins	\$ -	\$ -	\$ 1,857.14	\$ -	\$ -	\$ -	\$ 444	#DIV/0!	\$ 444.00
001-210-6160	WORKER'S COMP. INSURANCE	\$ 27,670.00	\$ 39,999.77	\$ 39,567.84	\$ 41,999.76	\$ 44,100.00	\$ 44,100.00	\$ 52,920	20.00%	\$ 8,820.00
001-210-6181	UNIFORM EXPENSE	\$ 79.79	\$ 133.74	\$ -	\$ -	\$ 1,700.00	\$ 1,700.00	\$ 1,700	0.00%	\$ -
001-210-6407	LIAB UMBRELLA INSURANCE	\$ 1,418.00	\$ 1,525.00	\$ 2,097.12	\$ 1,601.25	\$ 2,300.00	\$ 2,300.00	\$ 2,760	20.00%	\$ 460.00
001-210-6408	STRUCTURAL INSURANCE	\$ 11,078.00	\$ 9,094.00	\$ 12,716.01	\$ 15,000.00	\$ 16,000.00	\$ 16,000.00	\$ 19,200	20.00%	\$ 3,200.00
001-210-6412	MEDICALS & PHYSICALS	\$ -	\$ -	\$ 425.00	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
001-210-6415	EQUIPMENT INSURANCE	\$ 2,602.00	\$ 2,299.00	\$ 3,544.40	\$ 3,650.73	\$ 4,000.00	\$ 4,000.00	\$ 4,800	20.00%	\$ 800.00
001-210-6419	VEHICLE INSURANCE	\$ 17,168.00	\$ 21,344.00	\$ 28,893.30	\$ 22,411.20	\$ 30,000.00	\$ 30,000.00	\$ 36,000	20.00%	\$ 6,000.00
001-210-6440	FLOOD INSURANCE	\$ 3,774.00	\$ 4,660.00	\$ -	\$ 4,799.80	\$ -	\$ -	\$ -	#DIV/0!	\$ -
001-210-6490	PROFESSIONAL SERVICES	\$ 320.00	\$ 515.00	\$ -	\$ 550.00	\$ 550.00	\$ 550.00	\$ 3,000	445.45%	\$ 2,450.00
110-211-6181	GENERAL ADVERTISING	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200	0.00%	\$ -
110-211-6370	GAS UTILITIES	\$ 1,896.28	\$ 1,262.45	\$ 2,102.46	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 3,500	40.00%	\$ 1,000.00
110-211-6371	ELECTRIC UTILITIES	\$ 3,369.08	\$ 1,894.50	\$ 2,136.81	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 4,000	14.29%	\$ 500.00
110-211-6373	TELEPHONE UTILITIES	\$ 306.50	\$ 47.69	\$ 592.57	\$ 300.00	\$ 800.00	\$ 800.00	\$ 800	0.00%	\$ -
110-211-6407	ENGINEERING SERVICES	\$ 2,244.16	\$ 3,257.85	\$ 11,719.66	\$ 5,000.00	\$ 5,000.00	\$ 2,873.62	\$ 3,000	4.40%	\$ 126.38
110-211-6411	LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
110-211-6412	MEDICALS & PHYSICALS	\$ 273.00	\$ 255.00	\$ 778.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500	0.00%	\$ -
110-211-6413	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
110-211-6429	WORK COMP DEDUC	\$ -	\$ 1,000.00	\$ -	\$ 500.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000	0.00%	\$ -
110-211-6445	TRAINING & REGISTRATION	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ -	#DIV/0!	\$ -
110-211-6446	TRAVEL EXPENSES	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ -	#DIV/0!	\$ -
110-211-6450	SAFETY COUNCIL EXPENSES	\$ 2,425.44	\$ 3,079.22	\$ 4,521.67	\$ 6,100.00	\$ 6,400.00	\$ 6,400.00	\$ 7,360	15.00%	\$ 960.

110-910-6967	RUT TO GENERAL-SALARIES	\$ 203,819.00	\$ 210,000.00	\$ 233,000.00	\$ 256,000.00	\$ 235,821.00	\$ 280,951.38	\$ 270,084	-3.87%	\$ (10,867.38)
110-910-6970	TRANSFER TO CAP IMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	\$ -
121-211-6790	STREET IMPROVEMENTS	\$ 153,614.57	\$ -	\$ 27,813.00	\$ 245,000.00	\$ 150,000.00	\$ 100,000.00	\$ 79,000	-21.00%	\$ (21,000.00)
122-210-6757	STORM SEWER IMPROVEMENTS	\$ 1,540.23	\$ 15,888.10	\$ 3,160.00	\$ 80,000.00	\$ 60,000.00	\$ 100,000.00	\$ 60,000	-40.00%	\$ (40,000.00)
122-211-6757	MAINTENANCE EQUIPMENT *NEW 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,592.00	\$ 13,592	0.00%	\$ -
	TOTAL STREETS DEPARTMENT	\$ 1,128,947.43	\$ 968,446.08	\$ 1,058,509.20	\$ 1,477,577.10	\$ 1,573,125.00	\$ 1,417,762.50	\$ 1,469,782	3.67%	\$ 52,019.88

STREET LIGHTING										
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)		
121-210-6371	STREET LIGHTS NEW	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 5,000.00	\$ 5,000.00	\$ 4,000	-20.00%	\$ (1,000.00)
122-210-6372	ELECTRIC UTILITIES, STREET LIGHTING	\$ 61,787.65	\$ 72,271.22	\$ 66,827.90	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 77,000	2.67%	\$ 2,000.00
	TOTAL STREET LIGHTING	\$ 61,787.65	\$ 72,271.22	\$ 66,827.90	\$ 90,000.00	\$ 80,000.00	\$ 80,000.00	\$ 81,000	1.25%	\$ 1,000.00

TRAFFIC SIGNALS									
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)	
110-210-6512	TRAFFIC SIGNS AND MATERIALS	\$ -	\$ 1,213.70	\$ 1,899.09	\$ 2,500.00	\$ 2,500.00	\$ 1,500.00	\$ 1,500	0.00% \$ -
121-240-6722	OPERATIONS EQUIPMENT	\$ 1,993.45	\$ 316.32	\$ 1,315.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000	0.00% \$ -
	TOTAL TRAFFIC SIGNALS	\$ 1,993.45	\$ 1,530.02	\$ 3,214.09	\$ 9,500.00	\$ 9,500.00	\$ 8,500.00	\$ 8,500	0.00% \$ -

LANDFILL											
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)			
001-290-6427	YARD WASTE DISPOSAL-GRINDING	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 8,000.00	\$ 12,000.00	\$ 14,000	16.67%	\$	2,000.00
001-290-6428	TREE TRIMMING & STUMP REMOVAL	\$ 16,180.00	\$ 14,270.00	\$ 79,838.50	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 20,000	-20.00%	\$	(5,000.00)
001-290-6460	COMMUNITY LANDFILL ASSESSMENT	\$ 21,665.00	\$ 21,665.00	\$ 21,665.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000	0.00%	\$	-
001-290-6461	MUNICIPAL BUILDINGS COLLECTION	\$ 4,005.00	\$ 5,430.00	\$ 4,008.40	\$ 5,500.00	\$ 5,700.00	\$ 5,700.00	\$ 5,700	0.00%	\$	-
	TOTAL LANDFILL	\$ 41,850.00	\$ 41,365.00	\$ 105,511.90	\$ 58,500.00	\$ 60,700.00	\$ 64,700.00	\$ 61,700	-4.64%	\$	(3,000.00)

[illegible]

001-450-6796	CEMETERY IMPROVEMENTS	\$ -	\$ -	\$ 5,732.62	\$ 23,000.00	\$ 5,000.00	\$ 5,000.00	\$ 2,000	-60.00%	\$ (3,000.00)
	TOTAL CEMETERY MANAGEMENT	\$ 25,080.54	\$ 26,317.30	\$ 39,244.63	\$ 53,074.16	\$ 38,281.00	\$ 39,555.77	\$ 11,315	-71.39%	\$ (28,240.77)
	TOTAL STREETS	\$ 1,259,659.07	\$ 1,109,929.62	\$ 1,273,307.72	\$ 1,688,651.26	\$ 1,761,606.00	\$ 1,610,518.27	\$ 1,632,297	1.35%	\$ 21,779.11
	TOTAL STREETS (less transfers)	\$ 1,055,840.07	\$ 899,929.62	\$ 1,040,307.72	\$ 1,432,651.26	\$ 1,525,785.00	\$ 1,329,566.89	\$ 1,362,213	2.46%	\$ 32,646.49

LIBRARY SERVICES DEPARTMENT								
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)
041-410-6010	FULL TIME SALARIES	\$ 69,667.23	\$ 90,752.44	\$ 121,450.32	\$ 126,168.64	\$ 128,397.00	\$ 136,100.82	\$ 89,773
041-410-6020	PART TIME SALARIES	\$ 47,520.99	\$ 32,226.00	\$ 7,988.92	\$ 13,111.16	\$ 13,310.00	\$ 21,523.99	\$ 78,795
041-410-6110	F.I.C.A. -- CITY'S SHARE	\$ 6,647.34	\$ 7,167.62	\$ 7,663.53	\$ 8,635.35	\$ 8,786.00	\$ 9,773.53	\$ 10,003
041-410-6120	MEDICARE -- CITY'S SHARE	\$ 1,554.60	\$ 1,676.37	\$ 1,792.40	\$ 2,019.56	\$ 2,055.00	\$ 2,281.00	\$ 2,340
041-410-6130	I.P.E.R.S – CITY'S SHARE	\$ 11,062.72	\$ 11,609.09	\$ 11,975.76	\$ 13,148.01	\$ 13,377.00	\$ 14,902.51	\$ 15,230
041-410-6150	GROUP INSURANCE	\$ 29,402.43	\$ 27,306.47	\$ 26,827.43	\$ 39,900.00	\$ 31,993.00	\$ 38,391.60	\$ 35,000
041-410-6155	SELF FUNDED INS	\$ -	\$ -	\$ 927.83	\$ -	\$ -	\$ -	\$ 333
041-410-6160	WORKER'S COMP. INSURANCE	\$ 628.00	\$ 1,677.59	\$ 1,521.84	\$ 1,795.00	\$ 1,628.00	\$ 1,953.60	\$ 2,345
041-410-6170	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
041-410-6371	ELECTRIC UTILITIES	\$ 16,617.88	\$ 16,783.75	\$ 16,653.50	\$ 17,000.00	\$ 21,916.00	\$ 18,500.00	\$ 17,000
041-410-6373	TELEPHONE UTILITIES	\$ 1,491.13	\$ 1,392.94	\$ 2,389.83	\$ 2,077.49	\$ 2,557.00	\$ 2,557.00	\$ 2,763
041-410-6402	GENERAL ADVERTISING	\$ 396.00	\$ 164.00	\$ 242.00	\$ 500.00	\$ 500.00	\$ 100.00	\$ 100
041-410-6408	LIABILITY INSURANCE	\$ 1,634.00	\$ 1,735.00	\$ 1,518.20	\$ 1,821.75	\$ 1,624.00	\$ 2,052.45	\$ 2,463
041-410-6411	LEGAL SERVICES-NEW	\$ 57.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
041-410-6412	EMPLOYEE PHYSICALS/WORK COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
041-410-6416	STRUCTURE INSURANCE	\$ 16,208.00	\$ 19,198.00	\$ 26,844.91	\$ 20,157.90	\$ 28,724.00	\$ 30,449.59	\$ 36,540
041-410-6429	WORK COMP DEDUCTIBLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
041-410-6430	MEMBERSHIPS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
041-410-6431	SHIPPING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
041-410-6445	TRAINING AND REGISTRATION	\$ 625.00	\$ 405.00	\$ 460.00	\$ 600.00	\$ 600.00	\$ 200.00	\$ 300
041-410-6446	TRAVEL EXPENSES	\$ 163.78	\$ 325.91	\$ -	\$ 200.00	\$ 200.00	\$ -	\$ 3,000
041-410-6455	GENERAL CONTRACTS	\$ 3,154.86	\$ 3,257.11	\$ 3,366.52	\$ 3,500.00	\$ 3,500.00	\$ 1,150.00	\$ 2,000
041-410-6456	CHILDREN'S PROGRAM CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
041-410-6471	COPIER MAINTENANCE CONTRACT	\$ 383.00	\$ 2,745.53	\$ 2,407.82	\$ 3,300.00	\$ 3,000.00	\$ -	\$ -
041-410-6475	BUILDING & GROUND MAINTENANCE	\$ 3,430.87	\$ 6,830.84	\$ 5,384.15	\$ 6,500.00	\$ 6,000.00	\$ 1,000.00	\$ 1,800
041-410-6480	COMPUTER MAINTENANCE CONTRACT	\$ 282.87	\$ 631.40	\$ 539.08	\$ 1,500.00	\$ 2,200.00	\$ 2,200.00	\$ 2,000
041-410-6501	BOOKS AND PERIODICALS	\$ 12,233.01	\$ 12,018.33	\$ 12,367.14	\$ 12,000.00	\$ 12,000.00	\$ 13,000.00	\$ 15,000
041-410-6502	ADULT PROGRAM SUPPLIES	\$ 437.47	\$ 555.22	\$ 302.43	\$ 600.00	\$ 600.00	\$ 350.00	\$ 350
041-410-6508	POSTAGE	\$ 698.43	\$ 305.86	\$ 136.96	\$ 450.00	\$ 150.00	\$ 400.00	\$ 500
041-410-6531	LIBRARY SUPPLIES	\$ 992.71	\$ 1,013.25	\$ 618.16	\$ 1,750.00	\$ 1,100.00	\$ -	\$ 1,200
041-410-6535	OFFICE SUPPLIES	\$ 481.62	\$ 412.64	\$ 328.74	\$ 500.00	\$ 500.00	\$ 1,100.00	\$ 1,100
041-410-6536	COMPUTER SUPPLIES	\$ 2,223.97	\$ 317.39	\$ 3,592.66	\$ 300.00	\$ 300.00	\$ 400.00	\$ 400
041-410-6537	CHILDREN'S PROGRAM SUPPLIES	\$ 2,079.60	\$ 1,603.93	\$ 3,062.46	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,400
041-410-6540	BUILDING & GROUND SUPPLIES	\$ 1,978.54	\$ 2,950.33	\$ 1,482.25	\$ 2,000.00	\$ 2,000.00	\$ 1,150.00	\$ 1,300
041-410-6553	MISCELLANEOUS EXPENSES	\$ 8,919.56	\$ -	\$ 30.00	\$ -	\$ -	\$ -	\$ -
041-410-6555	EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
041-410-6701	CAPITAL EXPENSE MM	\$ -	\$ 38,448.71	\$ 1,862.25	\$ -	\$ -	\$ -	\$ -
041-410-6722	OPERATIONS EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122-410-6722	COMPUTER EQUIPMENT	\$ 5,868.76	\$ 3,190.17	\$ 3,441.96	\$ 7,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000
122-410-6725	MATERIALS & BOOKS	\$ 8,051.15	\$ 10,993.01	\$ 10,426.75	\$ 9,000.00	\$ 10,000.00	\$ 8,300.00	\$ 6,000
122-410-6727	MAINTENANCE EQUIPMENT	\$ 6,000.00	\$ 13,246.78	\$ 13,426.78	\$ 14,000.00	\$ 14,000.00	\$ 18,085.00	\$ 15,000
	TOTAL LIBRARY SERVICES DEPARTMENT	\$ 260,893.27	\$ 310,940.68	\$ 291,032.58	\$ 311,734.86	\$ 319,217.00	\$ 331,121.09	\$ 348,035
	TOTAL LIBRARY	\$ 260,893.27	\$ 310,940.68	\$ 291,032.58	\$ 311,734.86	\$ 319,217.00	\$ 331,121.09	\$ 348,035
	TOTAL LIBRARY (less transfers)	\$ 260,893.27	\$ 310,940.68	\$ 291,032.58	\$ 311,734.86	\$ 319,217.00	\$ 331,121.09	\$ 348,035

PARKS & RECREATION DEPARTMENT										
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)		
043-430-6010	FULL TIME SALARIES	\$ 74,299.16	\$ 97,830.62	\$ 96,675.25	\$ 100,765.54	\$ 103,788.51	\$ 128,601.27	\$ 132,964	3.39%	\$ 4,362.73
043-430-6020	PART TIME SALARIES	\$ 192.38	\$ 16,659.19	\$ 21,221.02				\$ -	#DIV/0!	\$ -
043-430-6025	TEMPORARY PART TIME SALARIES	\$ 17,644.63	\$ 15,383.06	\$ 12,000.41	\$ 17,000.00	\$ 17,510.00	\$ 26,000.00	\$ 26,875	3.37%	\$ 875.00
043-430-6040	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
043-430-6110	F.I.C.A. -- CITY'S SHARE	\$ 4,580.40	\$ 5,999.94	\$ 8,037.49	\$ 6,211.98	\$ 6,398.34	\$ 9,564.33	\$ 824	-91.38%	\$ (8,740.33)
043-430-6120	MEDICARE -- CITY'S SHARE	\$ 1,071.36	\$ 1,403.27	\$ 1,879.85	\$ 1,702.59	\$ 1,753.67	\$ 2,236.82	\$ 1,928	-13.81%	\$ (308.82)
043-430-6130	I.P.E.R.S -- CITY'S SHARE	\$ 7,013.76	\$ 9,141.30	\$ 9,159.42	\$ 9,415.54	\$ 9,698.01	\$ 14,562.46	\$ 12,552	-13.81%	\$ (2,010.46)
043-430-6150	GROUP INSURANCE	\$ 4,282.84	\$ 10,029.94	\$ 2,609.29	\$ 10,330.84	\$ 10,640.77	\$ 12,768.93	\$ 25,344	98.48%	\$ 12,575.07
043-430-6155	SELF FUNDED INS			\$ 46.20				\$ 110	#DIV/0!	\$ 110.00
043-430-6160	WORKER'S COMP. INSURANCE	\$ 1,651.00	\$ 2,508.58	\$ 3,043.68	\$ 1,700.53	\$ 1,751.55	\$ 2,101.86	\$ 2,522	19.99%	\$ 420.14
043-430-6170	UNEMPLOYMENT						\$ -	\$ -	#DIV/0!	\$ -
043-430-6210	MEMBERSHIPS & SUBSCRIPTIONS	\$ 165.00	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ 1,300.00	\$ 540	-58.46%	\$ (760.00)
043-430-6230	TRAINING AND REGISTRATION	\$ 1,655.00	\$ 355.00	\$ 940.00	\$ 1,500.00	\$ 1,500.00	\$ 5,460.00	\$ 1,300	-76.19%	\$ (4,160.00)
043-430-6310	MAINTENANCE CONTRACT	\$ 2,467.83	\$ 1,800.00	\$ 1,024.24	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 1,510	-24.50%	\$ (490.00)
043-430-6370	ELECTRIC UTILITIES	\$ 4,879.92	\$ 5,147.22	\$ 5,693.80	\$ 5,000.00	\$ 5,150.00	\$ 5,150.00	\$ 5,665	10.00%	\$ 515.00
043-430-6373	TELEPHONE UTILITIES	\$ 2,691.32	\$ 1,742.56	\$ 2,681.92	\$ 1,794.84	\$ 1,848.69	\$ 1,848.69	\$ 2,034	10.02%	\$ 185.31
043-430-6402	ADVERTISING	\$ 4,906.50	\$ 2,022.50	\$ 585.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 420	-83.20%	\$ (2,080.00)
043-430-6407	PROFESSIONAL ENGINEERING SERVICES		\$ 149.00					\$ -	#DIV/0!	\$ -
043-430-6408	STRUCTURAL INSURANCE	\$ 1,276.00	\$ 1,010.00	\$ 1,412.89	\$ 1,000.00	\$ 1,030.00	\$ 1,030.00	\$ 1,236	20.00%	\$ 206.00
043-430-6412	PHYSICALS & MEDICAL EXPENSES	\$ 370.00	\$ 614.00	\$ 145.00	\$ 240.00	\$ 240.00	\$ 240.00	\$ 225	-6.25%	\$ (15.00)
043-430-6413	LIABILITY INSURANCE	\$ 1,786.00	\$ 1,735.00	\$ 1,518.20	\$ 1,600.00	\$ 1,648.00	\$ 1,648.00	\$ 1,978	20.02%	\$ 330.00
043-430-6419	VEHICLE INSURANCE	\$ 4,598.00	\$ 3,449.00	\$ 4,685.40	\$ 3,000.00	\$ 3,090.00	\$ 3,090.00	\$ 3,708	20.00%	\$ 618.00
043-430-6448	TRAVEL AND LODGING EXPENSES	\$ 340.20	\$ -	\$ -	\$ 1,000.00	\$ -		\$ -	#DIV/0!	\$ -
043-430-6452	RECREATION EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 97.51	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,005	0.50%	\$ 5.00
043-430-6455	GENERAL CONTRACTS	\$ 1,515.02	\$ -	\$ -	\$ -		\$ -	\$ -	#DIV/0!	\$ -
043-430-6470	EQUIPMENT MAINTENANCE	\$ 679.93	\$ 310.84	\$ 723.52	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,325	32.50%	\$ 325.00
043-430-6471	RECREATION EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	-100.00%	\$ (1,000.00)
043-430-6475	GROUPS & BUILDING MAINTENANCE	\$ 5,408.29	\$ 1,662.79	\$ 112,999.34	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000	0.00%	\$ -
043-430-6490	EVENT EXPENSES	\$ 14,662.33	\$ 5,978.81	\$ 2,202.23	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 10,000	-33.33%	\$ (5,000.00)
043-430-6491	SALES TAXES REIMBURSED TO STATE	\$ 16.99	\$ 41.94	\$ -	\$ 100.00		\$ -	\$ -	#DIV/0!	\$ -
043-430-6493	LOCAL OPTION SALES TAX PAID	\$ 2.83	\$ 7.49	\$ -	\$ 20.00		\$ -	\$ -	#DIV/0!	\$ -
043-430-6497	PROGRAM REFUNDS	\$ -	\$ 390.00			\$ 600.00	\$ -	\$ -	#DIV/0!	\$ -
043-430-6508	POSTAGE			\$ -			\$ -	\$ -	#DIV/0!	\$ -
043-430-6520	PARK MAINTENANCE EQUIPMENT	\$ 931.13	\$ 2,771.35	\$ 1,486.91	\$ 2,000.00	\$ 20,000.00	\$ 20,000.00	\$ 4,000	-80.00%	\$ (16,000.00)
043-430-6521	RECREATIONAL EQUIPMENT						\$ -	\$ 9,250	#DIV/0!	\$ 9,250.00
043-430-6531	PROGRAM SUPPLIES	\$ 16,493.99	\$ 12,385.30	\$ 9,344.19	\$ 15,500.00	\$ 15,500.00	\$ 15,500.00	\$ 15,000	-3.23%	\$ (500.00)
043-430-6532	PARK MAINTENANCE SUPPLIES	\$ 4,154.85	\$ 5,884.50	\$ 4,336.59	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000	0.00%	\$ -
043-430-6535	OFFICE SUPPLIES	\$ 3,162.97	\$ 2,956.78	\$ 1,872.91	\$ 2,500.00	\$ 2,575.00	\$ 2,575.00	\$ 3,000	16.50%	\$ 425.00
043-430-6542	MISCELLANEOUS SUPPLIES	\$ 1,201.15	\$ 500.43	\$ 4,372.79	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500	0.00%	\$ -
043-430-6550	VEHICLE EXPENSES	\$ 380.69	\$ 416.19	\$ 632.15	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 730	-27.00%	\$ (270.00)
043-430-6551	FUEL EXPENSES	\$ 3,358.59	\$ 3,841.56	\$ 2,967.81	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 4,200	20.00%	\$ 700.00
043-430-6727	CAPITAL EXPENSE TO MM						\$ -	\$ -	#DIV/0!	\$ -
122-430-6320	EQUIPMENT PARK MAINTENANCE	\$ 11,143.48	\$ 1,500.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000	0.00%	\$ -
122-430-6722	OPERATIONS EQUIPMENT	\$ -					\$ -	\$ -	#DIV/0!	\$ -
122-430-6799	RECREATIONAL IMPROVEMENT	\$ -	\$ 4,631.56	\$ 42,000.00	\$ 65,000.00	\$ 65,000.00	\$ 48,085.00	\$ 50,000	3.98%	\$ 1,915.00
	TOTAL PARKS & RECREATION DEPARTMENT	\$ 198,983.54	\$ 220,259.72	\$ 356,395.01	\$ 299,281.85	\$ 321,622.54	\$ 353,262.36	\$ 344,745	-2.41%	\$ (8,517.36)

AQUA COURT

Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)	
044-440-6025	SEASONAL PART TIME SALARIES	\$ 61,231.98	\$ 56,425.50	\$ 33,604.16	\$ 70,000.00	\$ 70,000.00	\$ 85,000.00	\$ 81,195	-4.48% \$ (3,805.00)
044-440-6041	SEASONAL OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0! \$ -
044-440-6110	F.I.C.A. -- CITY'S SHARE	\$ 3,796.41	\$ 3,498.43	\$ 2,079.28	\$ 3,603.38	\$ 3,711.48	\$ 5,270.00	\$ 5,035	-4.46% \$ (235.00)
044-440-6120	MEDICARE -- CITY'S SHARE	\$ 887.85	\$ 818.22	\$ 486.31	\$ 842.77	\$ 868.05	\$ 1,232.50	\$ 1,178	-4.42% \$ (54.50)
044-440-6130	I.P.E.R.S -- CITY'S SHARE	\$ 574.16	\$ 634.66	\$ 392.94	\$ 653.70	\$ 673.31	\$ 693.00	\$ 60	-91.34% \$ (633.00)
044-440-6160	WORKER'S COMP. INSURANCE	\$ 4,539.00	\$ 5,876.45	\$ 6,087.36	\$ 6,052.74	\$ 6,234.32	\$ 7,481.18	\$ 8,977	19.99% \$ 1,495.82
044-440-6310	MAINTENANCE CONTRACT	\$ 3,145.22	\$ 1,757.50	\$ 5,401.94	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 4,000	-33.33% \$ (2,000.00)
044-440-6370	ELECTRIC UTILITIES	\$ 7,600.25	\$ 5,258.44	\$ 1,263.76	\$ 7,000.00	\$ 7,210.00	\$ 7,210.00	\$ 7,917	9.81% \$ 707.00
044-440-6370	GAS UTILITIES	\$ 1,327.45	\$ 1,417.97	\$ 956.60	\$ 1,500.00	\$ 1,545.00	\$ 1,545.00	\$ 3,376	118.51% \$ 1,831.00
044-440-6373	TELEPHONE UTILITIES	\$ 306.58	\$ 37.85	\$ 12.32	\$ 400.00	\$ 412.00	\$ 412.00	\$ 16	-96.24% \$ (396.50)
044-440-6402	ADVERTISING	\$ 493.38	\$ -	\$ 301.73	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 50	-95.00% \$ (950.00)
044-440-6404	LIABILITY UMBRELLA INSURANCE	\$ 2,414.00	\$ 3,431.00	\$ 4,718.52	\$ 3,533.93	\$ 3,639.95	\$ 4,367.94	\$ 5,242	20.01% \$ 874.06
044-440-6408	STRUCTURAL INSURANCE	\$ 2,189.00	\$ 2,021.00	\$ 2,824.78	\$ 2,081.63	\$ 2,144.08	\$ 2,572.90	\$ 3,087	19.98% \$ 514.10
044-440-6411	E&O LIABILITY INSURANCE	\$ 1,808.00	\$ 2,130.00	\$ 3,219.90	\$ 2,193.90	\$ 2,259.72	\$ 2,711.12	\$ 3,253	19.99% \$ 541.88
044-440-6412	MEDICAL TEST, HEP. & PHYSICALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0! \$ -
044-440-6413	LIABILITY INSURANCE	\$ 9,378.00	\$ 8,673.00	\$ 7,591.00	\$ 8,933.19	\$ 9,201.19	\$ 11,041.43	\$ 13,250	20.00% \$ 2,208.57
044-440-6429	WORK COMP DEDUCTIBLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0! \$ -
044-440-6470	WATER TESTING	\$ 39.00	\$ -	\$ -	\$ 750.00	\$ 750.00	\$ 750.00	\$ 1,030	37.33% \$ 280.00
044-440-6475	GROUNDS & BUILDING MAINTENANCE	\$ 5,199.65	\$ 1,882.32	\$ 665.63	\$ 2,500.00	\$ 4,500.00	\$ 4,500.00	\$ 3,000	-33.33% \$ (1,500.00)
044-440-6490	PROFESSIONAL SERVICES	\$ 3,556.00	\$ 1,016.00	\$ 2,940.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 5,000	42.86% \$ 1,500.00
044-440-6491	SALES TAX REIMBURSED TO STATE	\$ 1,070.18	\$ 1,935.96	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 4,221	68.84% \$ 1,721.00
044-440-6493	LOCAL OPTION TAXES PAID	\$ 178.37	\$ 322.15	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250	0.00% \$ -
044-440-6497	CUSTOMER REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0! \$ -
044-440-6533	FACILITIES EQUIPMENT & CHEMICALS	\$ 6,198.00	\$ 52.50	\$ 5,287.69	\$ 5,000.00	\$ 9,500.00	\$ 9,500.00	\$ 12,000	26.32% \$ 2,500.00
044-440-6534	PROGRAM EQUIPMENT	\$ -	\$ -	\$ 440.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 200	-92.00% \$ (2,300.00)
044-440-6540	GROUNDS & BUILDING SUPPLIES	\$ 6,057.09	\$ 7,767.94	\$ 1,561.35	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 1,000	-60.00% \$ (1,500.00)
044-440-6541	MAINTENANCE SUPPLIES	\$ 3,587.52	\$ -	\$ 1,392.35	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00	\$ 12,100	505.00% \$ 10,100.00
044-440-6545	MISCELLANEOUS SUPPLIES	\$ 1,577.80	\$ 1,865.04	\$ 1,369.25	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 500	-66.67% \$ (1,000.00)
044-440-6546	CONCESSION SUPPLIES	\$ 17,191.65	\$ 13,504.65	\$ 6,864.25	\$ 15,000.00	\$ 16,000.00	\$ 20,000.00	\$ 20,000	0.00% \$ -
044-440-6725	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0! \$ -
122-440-6722	OPERATIONS EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0! \$ -
122-440-6799	FACILITIES IMPROVEMENT	\$ 545.18	\$ 9,114.33	\$ 81,810.05	\$ 30,000.00	\$ 10,000.00	\$ 8,085.00	\$ 8,085	0.00% \$ -
	TOTAL AQUA COURT	\$ 144,891.72	\$ 129,440.91	\$ 171,271.17	\$ 181,295.24	\$ 170,399.10	\$ 194,122.07	\$ 204,022	5.10% \$ 9,899.43

LAWRENCE COMMUNITY CENTER									
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)	
046-460-6010	FULL SALARIES	\$ 129.94	\$ 345.01	\$ 34,956.81	\$ 55,000.00	\$ 60,000.00	\$ 66,000.00		-100.00% \$ (66,000.00)
046-460-6020	PART TIME SALARIES	\$ 53,115.65	\$ 42,784.57	\$ -	\$ -	\$ -	\$ -	\$ 71,763	#DIV/0! \$ 71,763.00
046-460-6025	TEMPORARY PART TIME SALARIES	\$ 50.63	\$ 1,408.15	\$ 1,114.00	\$ -	\$ -	\$ -	\$ -	#DIV/0! \$ -
046-460-6040	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0! \$ -
046-460-6110	F.I.C.A. -- CITY'S SHARE	\$ 3,304.39	\$ 2,761.41	\$ 2,236.42	\$ 2,844.25	\$ 2,929.58	\$ 4,092.00	\$ 4,450	8.75% \$ 358.00
046-460-6120	MEDICARE -- CITY'S SHARE	\$ 772.81	\$ 645.83	\$ 523.03	\$ 665.20	\$ 685.16	\$ 957.00	\$ 1,041	8.78% \$ 84.00
046-460-6130	I.P.E.R.S -- CITY'S SHARE	\$ 4,808.27	\$ 3,955.60	\$ 3,226.19	\$ 4,074.27	\$ 4,196.50	\$ 6,230.40	\$ 6,775	8.74% \$ 544.60
046-460-6150	GROUP INSURANCE		\$ 80.91				\$ -	\$ -	#DIV/0! \$ -
046-460-6160	WORKER'S COMP. INSURANCE	\$ 6,878.00	\$ 9,084.18	\$ 10,652.88	\$ 9,356.71	\$ 9,637.41	\$ 11,564.90	\$ 13,878	20.00% \$ 2,313.10
046-460-6370	GAS UTILITIES	\$ 6,302.61	\$ 4,572.52	\$ 4,191.78	\$ 4,709.70	\$ 4,850.99	\$ 4,850.99	\$ 4,950	2.04% \$ 99.01
046-460-6371	ELECTRIC UTILITIES	\$ 25,636.87	\$ 19,233.96	\$ 20,117.02	\$ 19,810.98	\$ 20,405.31	\$ 20,405.31	\$ 22,405	9.80% \$ 1,999.69
046-460-6373	TELEPHONE UTILITIES						\$ -	\$ 1,750	#DIV/0! \$ 1,750.00
046-460-6402	ADVERTISING		\$ 82.00				\$ -	\$ -	#DIV/0! \$ -

046-460-6407	PROFESSIONAL ENGINEERING SERVICES			\$ 2,062.50			\$ -	\$ -	#DIV/0!	\$ -
046-460-6408	LIABILITY INSURANCE	\$ 1,794.00	\$ 1,735.00	\$ 1,518.20	\$ 1,787.05	\$ 1,840.66	\$ 2,208.79	\$ 2,651	20.02%	\$ 442.21
046-460-6416	STRUCTURAL INSURANCE	\$ 15,143.00	\$ 19,198.00	\$ 26,844.91	\$ 19,773.94	\$ 20,367.16	\$ 24,440.00	\$ 29,400	20.29%	\$ 4,960.00
046-460-6429	MAINTENANCE CONTRACT	\$ 165.00	\$ 172.50	\$ 687.50			\$ -	\$ -	#DIV/0!	\$ -
046-460-6446	TRAVEL EXPENSES						\$ -	\$ -	#DIV/0!	\$ -
046-460-6452	GRNDS & BLDG. MAINT. CONTRACT	\$ 2,280.48	\$ 800.64	\$ 552.29	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 995	-80.10%	\$ (4,005.00)
046-460-6470	EQUIPMENT MAINTENANCE	\$ 2,491.42	\$ 5,708.78	\$ 1,424.50	\$ 2,500.00	\$ 3,500.00	\$ 5,000.00	\$ 1,500	-70.00%	\$ (3,500.00)
046-460-6475	GROUPS & BUILDING MAINTENANCE	\$ 11,565.99	\$ 3,495.06	\$ 108,529.58	\$ 10,000.00	\$ 46,000.00	\$ 36,001.00	\$ 27,900	-22.50%	\$ (8,101.00)
046-460-6491	SALES TAXES REIMBURSED TO STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
046-460-6497	REFUNDS	\$ -	\$ 613.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
046-460-6521	RECREATIONAL EQUIPMENT	\$ -	\$ 692.25	\$ 2,700.00	\$ 10,000.00	\$ 15,000.00	\$ 15,000.00	\$ 12,250	-18.33%	\$ (2,750.00)
046-460-6522	MAINTENANCE EQUIPMENT	\$ 780.00	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,300	-8.00%	\$ (200.00)
046-460-6540	GROUPS & BUILDING SUPPLIES	\$ 3,888.19	\$ 2,375.35	\$ 1,432.24	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,300	-5.71%	\$ (200.00)
046-460-6541	CUSTODIAL MAINTENANCE SUPPLIES	\$ 1,859.56	\$ 2,507.35	\$ 3,337.07	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 2,900	-3.33%	\$ (100.00)
046-460-6542	MISCELLANEOUS SUPPLIES	\$ 4,066.60	\$ 2,985.51	\$ 1,312.83	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,000	-20.00%	\$ (500.00)
046-460-6546	MERCHANDISE FOR RESALE	\$ 2,677.73	\$ 883.94	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 2,200	-26.67%	\$ (800.00)
046-460-6722	OPERATIONS EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
046-460-6751	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 48,000.00	\$ 19,000.00	\$ 20,000	5.26%	\$ 1,000.00
046-460-6788	GROUPS IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
122-460-6320	RECREATIONAL EQUIPMENT LCC	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	#DIV/0!	\$ -
122-460-6750	BLDG IMPROVEMENTS LCC	\$ 7,454.82	\$ -	\$ 36,800.00	\$ 50,000.00	\$ 50,000.00	\$ 25,000.00	\$ 25,000	0.00%	\$ -
	TOTAL LAWRENCE COMMUNITY CENTER	\$ 155,165.96	\$ 126,121.52	\$ 264,719.75	\$ 225,022.10	\$ 306,912.77	\$ 260,250.39	\$ 259,408	-0.32%	\$ (842.39)
TOTAL PARKS & REC		\$ 499,041.22	\$ 475,822.15	\$ 792,385.93	\$ 705,599.19	\$ 798,934.41	\$ 807,634.82	\$ 808,175	0.07%	\$ 539.68
TOTAL PARKS & REC (less transfers)		\$ 499,041.22	\$ 475,822.15	\$ 792,385.93	\$ 705,599.19	\$ 798,934.41	\$ 807,634.82	\$ 808,175	0.07%	\$ 539.68

ECONOMIC DEVELOPMENT											
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)			
001-599-6499	CDBG HOUSING REHAB.	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -	#DIV/0!	\$ -	
001-610-6479	CITY'S CONTRIB. TO ECON. DIR.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000	0.00%	\$ -	
125-599-6487	PROFESSIONAL SERVICES, ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	
125-599-6488	LMI PROGRAM	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 18,960.00	\$ -	-100.00%	\$ (18,960.00)	
125-599-6489	TIF REBATE - FAREWAY STORES INC.	\$ 5,656.24	\$ 17,073.83	\$ 12,847.13	\$ 12,806.75	\$ 12,810.00	\$ 14,328.00	\$ 14,500	1.20%	\$ 172.00	
125-599-6490	TIF REBATE - BLUE MAX	\$ -	\$ -	\$ -	\$ -	\$ 1,150.00	\$ 4,920.00	\$ 6,000	21.95%	\$ 1,080.00	
	TIF REBATE - BLUE TRACK							\$ 15,750	#DIV/0!	\$ 15,750.00	
	TIF REBATE - BY DESIGN							\$ 42,250	#DIV/0!	\$ 42,250.00	
125-599-6491	TIF REBATE - CHAMBER DRIVE LOT 2	\$ -	\$ -	\$ -	\$ -	\$ 7,464.00	\$ 3,190.00	\$ 8,000	150.78%	\$ 4,810.00	
125-599-6492	TIF REBATE - CHAMBER DRIVE LOT 3	\$ -	\$ -	\$ -	\$ -	\$ 14,796.00	\$ 14,822.00	\$ 17,000	14.69%	\$ 2,178.00	
125-599-6493	TIF REBATE - CHAMBER DRIVE LOT 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	
125-599-6494	TIF REBATE - 2018 HOUSING (MEADOWRIDGE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,000	#DIV/0!	\$ 42,000.00	
125-599-6800	TIF REBATE - ANAMOSA LODGE & SUITES	\$ 15,842.00	\$ 15,850.00	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	
125-910-6910	TIF TRANSFER TO GENERAL (CORRIDOR)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,150.00	\$ -	-100.00%	\$ (127,150.00)	
125-910-6912	FUND TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,850.00	\$ -	-100.00%	\$ (36,850.00)	
125-910-6913	HWY 151 TIF TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	
125-910-6914	MEADOW RIDGE TIF TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	
125-910-6915	HWY 64 TIF TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	
	DOWNTOWN FAÇADE GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	
	CONSTRUCTION	\$ 95,903.41	\$ 14,940.59	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	
	CONSTRUCTION OBSERVATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	
	CONSTRUCTION CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	
	DANGEROUS/DILAPITATED BLDG RPRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	
	TOTAL ECONOMIC DEVELOPMENT	\$ 117,401.65	\$ 47,864.42	\$ 12,847.13	\$ 32,806.75	\$ 306,220.00	\$ 235,220.00	\$ 160,500	-31.77%	\$ (74,720.00)	
	TOTAL ECONOMIC DEVELOPMENT	\$ 117,401.65	\$ 47,864.42	\$ 12,847.13	\$ 32,806.75	\$ 306,220.00	\$ 235,220.00	\$ 160,500	-31.77%	\$ (74,720.00)	
	TOTAL ECONOMIC DEVELOPMENT (less transfers)	\$ 117,401.65	\$ 47,864.42	\$ 12,847.13	\$ 32,806.75	\$ 306,220.00	\$ 235,220.00	\$ 160,500	-31.77%	\$ (74,720.00)	

CITY COUNCIL								
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)
001-610-6020	COUNCIL SALARIES	\$ 9,875.00	\$ 10,687.50	\$ 9,500.00	\$ 10,000.00	\$ 10,000.00	\$ 13,500.00	\$ 9,750
001-610-6110	F.I.C.A. -- CITY'S SHARE	\$ 507.66	\$ 499.93	\$ 1,439.27	\$ 620.00	\$ 620.00	\$ 700.00	\$ 585
001-610-6120	MEDICARE -- CITY'S SHARE	\$ 143.19	\$ 115.09	\$ 137.74	\$ 145.00	\$ 145.00	\$ 175.00	\$ 145
001-610-6130	I.P.E.R.S. -- CITY'S SHARE	\$ 159.30	\$ 200.60	\$ 460.20	\$ 225.00	\$ 225.00	\$ 250.00	\$ 900
001-610-6430	MEMBERSHIPS AND SUBSCRIPTIONS	\$ 2,852.00	\$ 5,644.04	\$ 2,898.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000
001-610-6445	CONFERENCE & TRAINING REGISTRATION	\$ -	\$ 460.00	\$ 50.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500
001-610-6446	TRAVEL & LODGING EXPENSES	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 600.00	\$ 600
001-610-6479	CONTRIBUTION TO OUTSIDE AGENCIES	\$ 35,361.69	\$ 80,400.00	\$ 66,785.00	\$ 78,676.00	\$ 91,126.00	\$ 64,041.00	\$ 32,500
001-610-6514	COUNCIL CONTINGENCY	\$ 11,695.73	\$ 20,746.52	\$ 75,036.81	\$ 8,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000
	TOTAL CITY COUNCIL	\$ 60,594.57	\$ 118,753.68	\$ 156,307.02	\$ 101,366.00	\$ 115,816.00	\$ 92,766.00	\$ 57,980

-27.78%	\$	(3,750.00)
-16.43%	\$	(115.00)
-17.14%	\$	(30.00)
260.00%	\$	650.00
0.00%	\$	-
0.00%	\$	-
0.00%	\$	-
-49.25%	\$	(31,541.00)
0.00%	\$	-
-37.50%	\$	(34,786.00)

OFFICE OF THE MAYOR								
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)
001-610-6130	I.P.E.R.S -- CITY'S SHARE	\$ 424.80	\$ -	\$ -	\$ 212.80	\$ 213.00	\$ 225.00	\$ 425
001-611-6020	MAYOR'S SALARY	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,800.00	\$ 4,500
001-611-6110	F.I.C.A. -- CITY'S SHARE	\$ -	\$ 69.75	\$ 279.00	\$ 279.00	\$ 279.00	\$ 295.00	\$ 270
001-611-6120	MEDICARE -- CITY'S SHARE	\$ 65.24	\$ 48.93	\$ 65.24	\$ 65.25	\$ 66.00	\$ 100.00	\$ 66
001-611-6445	CONFERENCE & TRAINING REGISTRATION	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 400.00	\$ 400
001-611-6446	TRAVEL & LODGING EXPENSES	\$ -	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 400.00	\$ 400
	MEMBERSHIPS AND SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL OFFICE OF THE MAYOR	\$ 4,990.04	\$ 4,618.68	\$ 4,844.24	\$ 5,657.05	\$ 5,658.00	\$ 6,220.00	\$ 6,061

88.89%	\$	200.00
-6.25%	\$	(300.00)
-8.47%	\$	(25.00)
-34.00%	\$	(34.00)
0.00%	\$	-
0.00%	\$	-
#DIV/0!	\$	-
-2.56%	\$	(159.00)

OFFICE OF THE CITY ADMINISTRATOR								
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)
001-612-6010	FULL TIME SALARIES	\$ 84,470.10	\$ 84,999.98	\$ 102,227.40	\$ 86,520.00	\$ 89,116.00	\$ 100,880.00	\$ 102,898
001-612-6110	F.I.C.A. -- CITY'S SHARE	\$ 5,089.05	\$ 5,074.35	\$ 6,308.31	\$ 5,364.24	\$ 5,525.00	\$ 6,222.52	\$ 6,380
001-612-6120	MEDICARE -- CITY'S SHARE	\$ 1,190.18	\$ 1,186.64	\$ 1,475.35	\$ 1,254.54	\$ 1,292.00	\$ 1,455.27	\$ 1,493
001-612-6130	IPERS -- CITY'S SHARE	\$ -	\$ -	\$ 2,744.82	\$ 8,167.49	\$ 8,413.00	\$ 9,474.29	\$ 9,714
001-612-6142	ICMA -- CITY'S SHARE	\$ 7,942.64	\$ 8,024.00	\$ 617.24	\$ -	\$ -	\$ 6,000.00	\$ -
001-612-6150	GROUP INSURANCE	\$ 12,909.04	\$ 15,228.34	\$ 3,206.23	\$ 15,989.76	\$ 16,789.00	\$ 17,964.23	\$ 10,000
001-612-6155	SELF-FUNDED INS	\$ -	\$ -	\$ 98.75	\$ -	\$ -	\$ -	
001-612-6160	WORKER'S COMP. INSURANCE	\$ 2,385.00	\$ (188.23)	\$ 3,043.68	\$ 2,243.00	\$ 3,000.00	\$ 3,600.00	\$ 3,600
001-612-6182	AUTO ALLOWANCE-FUEL EXPENSES	\$ 3,000.00	\$ 3,000.00	\$ 250.00	\$ -	\$ -	\$ 3,000.00	\$ 3,000
001-612-6430	MEMBERSHIPS & SUBSCRIPTIONS	\$ 680.00	\$ 863.52	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,525
001-612-6445	TRAINING AND REGISTRATION	\$ 3,096.23	\$ 2,019.82	\$ 50.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000
001-612-6446	TRAVEL & LODGING EXPENSES	\$ 1,282.90	\$ 1,063.13	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 3,500
	TOTAL OFFICE OF THE CITY ADMINISTRATOR	\$ 122,045.14	\$ 121,271.55	\$ 120,021.78	\$ 125,739.03	\$ 130,335.00	\$ 156,796.30	\$ 145,110

SUPPORT ADMINISTRATION								
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)
001-622-6010	FULL TIME SALARIES	\$ 124,886.03	\$ 126,733.18	\$ 129,604.68	\$ 130,535.18	\$ 134,451.00	\$ 147,596.52	\$ 147,674
001-622-6110	F.I.C.A. -- CITY'S SHARE	\$ 7,316.70	\$ 7,666.01	\$ 7,828.49	\$ 8,093.18	\$ 8,336.00	\$ 9,150.98	\$ 9,156
001-622-6120	MEDICARE -- CITY'S SHARE	\$ 1,711.31	\$ 1,792.87	\$ 1,830.85	\$ 1,892.76	\$ 1,950.00	\$ 2,140.15	\$ 2,142
001-622-6130	I.P.E.R.S. -- CITY'S SHARE	\$ 11,078.43	\$ 11,458.94	\$ 12,234.64	\$ 12,322.52	\$ 12,692.00	\$ 13,933.11	\$ 13,940
001-622-6150	GROUP INSURANCE	\$ 62,657.40	\$ 29,643.85	\$ 26,974.69	\$ 31,126.04	\$ 32,683.00	\$ 34,970.81	\$ 50,000
001-622-6155	SELF FUNDED INSURANCE	\$ -	\$ -	\$ 1,453.55	\$ -	\$ -	\$ -	\$ 444
001-622-6160	WORKER'S COMP. INSURANCE	\$ 2,232.00	\$ 3,950.04	\$ 3,043.68	\$ 2,298.96	\$ 4,148.00	\$ 4,977.60	\$ 10,000

0.05%	\$	77.48
0.05%	\$	5.02
0.09%	\$	1.85
0.05%	\$	7.28
42.98%	\$	15,029.19
#DIV/0!	\$	444.00
100.90%	\$	5,022.40

001-622-6170	UNEMPLOYMENT PAYMENTS	\$ -	\$ 4,956.18	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
001-622-6401	AUDITING SERVICES	\$ 30,850.00	\$ 23,555.00	\$ 21,121.69	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000	0.00%	\$ -
001-622-6402	GENERAL ADVERTISING	\$ 436.50	\$ 2,160.03	\$ 199.00	\$ 1,400.00	\$ 1,000.00	\$ 1,000.00	\$ 800	-20.00%	\$ (200.00)
001-622-6412	MEDICAL & PHYSICALS	\$ -	\$ 135.00	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
001-622-6414	PUBLIC NOTICES	\$ 4,993.98	\$ 2,939.65	\$ 6,017.34	\$ 4,200.00	\$ 5,000.00	\$ 9,000.00	\$ 8,000	-11.11%	\$ (1,000.00)
001-622-6429	WORK COMP DEDUCTIBLE	\$ 1,000.00		\$ 1,000.00		\$ 1,000.00	\$ 1,000.00	\$ -	-100.00%	\$ (1,000.00)
001-622-6430	MEMBERSHIPS & SUBSCRIPTIONS	\$ 576.82	\$ 588.90	\$ 1,330.54	\$ 600.00	\$ 600.00	\$ 1,000.00	\$ 1,650	65.00%	\$ 650.00
001-622-6431	SHIPPING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
001-622-6445	TRAINING AND REGISTRATION	\$ 958.20	\$ 1,012.00	\$ 1,144.80	\$ 2,100.00	\$ 2,000.00	\$ 1,800.00	\$ 1,800	0.00%	\$ -
001-622-6446	TRAVEL & LODGING EXPENSES	\$ 440.36	\$ 184.73	\$ 285.65	\$ 2,675.00	\$ 1,975.00	\$ 1,900.00	\$ 1,900	0.00%	\$ -
001-622-6454	MAINT. CONT. COMMUN.	\$ 1,454.78	\$ 2,174.06	\$ 2,008.97	\$ 2,000.00	\$ 2,000.00	\$ 3,100.00	\$ -	-100.00%	\$ (3,100.00)
001-622-6470	EQUIPMENT MAINT. CONTRACTS	\$ 2,143.68	\$ 2,399.77	\$ 2,148.40	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 3,000	20.00%	\$ 500.00
001-622-6480	COMPUTER MAINTENANCE CONTRACT	\$ 1,612.50	\$ 6,986.28	\$ 1,087.50	\$ 2,000.00	\$ 2,000.00	\$ 30,000.00	\$ 90,600	202.00%	\$ 60,600.00
001-622-6482	RECORDING FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
001-622-6490	SOFTWARE MAINTENANCE CONTRACT	\$ 19,751.63	\$ 11,278.25	\$ 69,677.24	\$ 40,000.00	\$ 25,000.00	\$ 15,290.00	\$ 70,000	357.82%	\$ 54,710.00
001-622-6491	PROFESSIONAL SERVICES	\$ 1,573.20	\$ 13,459.35	\$ 242.20	\$ 5,000.00	\$ 5,000.00	\$ 17,700.00	\$ 10,000	-43.50%	\$ (7,700.00)
001-622-6508	POSTAGE	\$ 1,527.14	\$ 1,825.60	\$ 1,000.90	\$ 1,750.00	\$ 1,800.00	\$ 1,800.00	\$ 2,000	11.11%	\$ 200.00
001-622-6530	OPERATION SUPPLIES	\$ 1,205.09	\$ 1,295.27	\$ 1,748.46	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 2,500	66.67%	\$ 1,000.00
001-622-6535	OFFICE SUPPLIES	\$ 2,214.10	\$ 2,574.65	\$ 2,381.82	\$ 4,000.00	\$ 4,000.00	\$ 3,400.00	\$ 3,000	-11.76%	\$ (400.00)
001-622-6536	COMPUTER SUPPLIES	\$ 1,193.59	\$ 5,851.07	\$ 1,069.00	\$ 1,500.00	\$ 1,500.00	\$ 1,600.00	\$ 1,500	-6.25%	\$ (100.00)
001-622-6542	MISCELLANEOUS SUPPLIES	\$ 340.98	\$ 321.13	\$ 160.23	\$ 500.00	\$ 500.00	\$ 750.00	\$ 500	-33.33%	\$ (250.00)
001-622-6722	OFFICE/OPERATIONS EQUIPMENT	\$ 229.00	\$ 470.00	\$ 1,684.42	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500	0.00%	\$ -
122-622-6722	EQUIPMENT, OPERATIONS (LOST 65%)	\$ 13,669.50	\$ 32,779.68	\$ 60,684.25	\$ 42,000.00	\$ 38,200.00	\$ 30,000.00	\$ -	-100.00%	\$ (30,000.00)
	TOTAL SUPPORT ADMINISTRATION	\$ 296,052.92	\$ 298,191.49	\$ 357,962.99	\$ 330,493.64	\$ 320,335.00	\$ 366,609.18	\$ 461,106	25.78%	\$ 94,497.22

FUND ADMINISTRATION									
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)	
001-622-6487	OVER/SHORT CASH REGISTER	\$ -	\$ 1.43	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
001-622-6497	REFUNDS	\$ 56.25	\$ 593.75	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ -	#DIV/0!
001-910-6903	GENERAL FUND TRANSFER TO FIRE	\$ 69,749.00	\$ 68,189.00	\$ 68,656.00	\$ 73,669.00	\$ 99,881.00	\$ 99,881.00	\$ 80,000	-19.90%
001-910-6904	INTRAFUND FR GEN TO FS EQUIP	\$ -	\$ -	\$ 52,111.00	\$ -	\$ -	\$ -	\$ -	#DIV/0!
001-910-6907	INTRAFUND TRANSFER TO LCC	\$ 12,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 30,000.00	\$ 30,000.00		-100.00%
001-910-6929	GEN. FUND TO LIBRARY FUND	\$ 205,519.46	\$ 208,598.30	\$ 231,797.00	\$ 239,182.00	\$ 243,252.00	\$ 243,252.00	\$ 289,492	19.01%
015-910-6840	INTRAFUND TRANSFER FS EQUIP. TO DEBT SVS	\$ 16,288.00	\$ 16,808.00	\$ 14,024.00	\$ 14,185.00	\$ 18,450.00	\$ 18,450.00	\$ -	-100.00%
015-910-6904	INTERFUND FS EQUIP TO DEBT SVS (MM?)	\$ 27,384.40	\$ 27,489.00	\$ 27,438.46	\$ 27,465.58	\$ 27,368.00	\$ -	\$ 45,000	#DIV/0!
110-210-6911	RUT TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
110-910-6967	RUT TO GENERAL-SALARIES	\$ 203,819.00	\$ 210,000.00	\$ 233,000.00	\$ 256,000.00	\$ 235,821.00	\$ 280,951.38	\$ 270,084	-3.87%
112-910-6901	EMPLOYEE BENEFIT FUND TO GEN. FUND	\$ 514,924.00	\$ 514,924.00	\$ 505,000.00	\$ 518,671.00	\$ 476,256.00	\$ 533,464.00	\$ 683,189	28.07%
112-910-6902	EMERGENCY LEVY FUND TO GEN. FUND	\$ 35,126.00	\$ 35,501.00	\$ 36,591.00	\$ 36,940.00	\$ 40,775.00	\$ 39,574.00	\$ -	-100.00%
121-910-6848	35% LOT TO CAPITAL PROJECT	\$ -	\$ -	\$ -	\$ -	\$ 180,000.00	\$ -		#DIV/0!
122-910-6848	65% LOT TO FS EQUIP(CITY SHARE)	\$ 23,712.00	\$ 23,192.00	\$ 25,976.00	\$ 25,878.00	\$ 26,550.00	\$ 24,000.00	\$ 24,000	0.00%
125-910-6910	TRANSFER TIF TO GENERAL (ADMIN EXP)	\$ -	\$ -	\$ -	\$ -	\$ 2,690.29	\$ -	\$ -	#DIV/0!
125-910-6912	UR CORRIDOR TIF TO DEBT SERVICE	\$ 6,473.00	\$ 8,156.00	\$ 8,303.00	\$ 17,686.00	\$ 70,270.00	\$ 36,850.00	\$ 103,500	180.87%
125-910-6913	HWY 151 TIF TO DEBT SERVICE	\$ 99,246.00	\$ 125,052.00	\$ 127,307.00	\$ 127,847.00	\$ -	\$ -	\$ -	#DIV/0!
125-910-6914	MEADOW RIDGE TIF TO DEBT SERVICE	\$ 43,151.00	\$ 54,371.00	\$ 55,351.00	\$ 41,238.00	\$ -	\$ -	\$ 42,000	#DIV/0!
125-910-6915	HWY 64 TIF TO DEBT SERVICE	\$ 34,520.40	\$ 43,496.00	\$ 44,281.00	\$ 50,990.00	\$ -	\$ -	\$ -	#DIV/0!
203-910-6902	SPECIAL ASSESSMENT TO DEBT SVS	\$ 32,363.00	\$ 40,778.00	\$ 42,011.00	\$ 43,427.00	\$ -	\$ -	\$ -	#DIV/0!
	TOTAL FUND ADMINISTRATION	\$ 1,324,331.51	\$ 1,397,149.48	\$ 1,492,246.46	\$ 1,493,178.58	\$ 1,451,713.29	\$ 1,306,422.38	\$ 1,537,265	17.67%

INSURANCE ADMINISTRATION

Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)			
001-699-6407	UMBRELLA LIABILITY INSURANCE	\$ 955.00	\$ 890.00	\$ 1,223.32	\$ 934.50	\$ 1,300.00	\$ 2,000.00	\$ 2,400	20.00%	\$	400.00
001-699-6408	LIABILITY INSURANCE	\$ 2,410.00	\$ 1,938.00	\$ 1,214.16	\$ 2,034.90	\$ 2,200.00	\$ 3,000.00	\$ 3,600	20.00%	\$	600.00
001-699-6409	CRIME & FIDELITY INSURANCE	\$ 903.00	\$ 2,903.00	\$ 4,047.00	\$ 3,048.15	\$ 4,200.00	\$ 5,000.00	\$ 6,000	20.00%	\$	1,000.00
001-699-6410	E&O LIABILITY INSURANCE	\$ 2,675.00	\$ 3,408.00	\$ 5,151.84	\$ 3,578.40	\$ 5,400.00	\$ 7,000.00	\$ 8,400	20.00%	\$	1,400.00
001-699-6416	STRUCTURAL INSURANCE-SIRENS	\$ 2,022.00	\$ 2,021.00	\$ 1,412.89	\$ 2,122.05	\$ 2,200.00	\$ 3,000.00	\$ 3,600	20.00%	\$	600.00
001-699-6417	EQUIPMENT INSURANCE	\$ 2,155.00	\$ 1,897.00	\$ 2,924.13	\$ 1,991.85	\$ 3,000.00	\$ 4,000.00	\$ 4,800	20.00%	\$	800.00
001-699-6430	FIREWORKS INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	#DIV/0!	\$	750.00
	TOTAL INSURANCE ADMINISTRATION	\$ 11,120.00	\$ 13,057.00	\$ 15,973.34	\$ 13,709.85	\$ 18,300.00	\$ 24,000.00	\$ 29,550	23.13%	\$	5,550.00

ELECTION ADMINISTRATION											
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)			
001-630-6490	GENERAL ELECTION EXPENSES	\$ -	\$ 2,121.48	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	-100.00%	\$	(2,500.00)
	TOTAL ELECTION ADMINISTRATION	\$ -	\$ 2,121.48	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	-100.00%	\$	(2,500.00)

LEGAL SERVICES											
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)			
001-640-6455	CITY ATTORNEY EXPENSES	\$ 14,080.94	\$ 39,359.70	\$ 40,801.70	\$ 35,000.00	\$ 40,000.00	\$ 45,000.00	\$ 40,000	-11.11%	\$	(5,000.00)
001-641-6455	SPECIAL COUNSEL EXPENSES	\$ 6,500.00	\$ 17,500.00	\$ 13,258.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500	0.00%	\$	-
	TOTAL LEGAL SERVICES	\$ 20,580.94	\$ 56,859.70	\$ 54,059.70	\$ 42,500.00	\$ 47,500.00	\$ 52,500.00	\$ 47,500	-9.52%	\$	(5,000.00)

CITY HALL											
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)			
001-650-6370	GAS UTILITIES	\$ 359.45	\$ 1,892.39	\$ 1,326.84	\$ 1,200.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500	0.00%	\$	-
001-650-6371	ELECTRIC UTILITIES	\$ 6,026.71	\$ 4,680.16	\$ 5,230.84	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000	0.00%	\$	-
001-650-6373	TELEPHONE UTILITIES - ADD/NEW	\$ 2,272.39	\$ 4,484.66	\$ 4,532.68	\$ 3,000.00	\$ 4,500.00	\$ 4,750.00	\$ 3,000	-36.84%	\$	(1,750.00)
001-650-6408	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600	#DIV/0!	\$	3,600.00
001-650-6474	VEHICLE MAINTENANCE	\$ 436.25	\$ 1,226.62	\$ 2,771.77	\$ 5,000.00	\$ 5,000.00	\$ 4,000.00	\$ 1,000	-75.00%	\$	(3,000.00)
001-650-6475	BUILDING & GROUNDS MAINTENANCE	\$ 436.25	\$ 1,226.62	\$ 2,771.77	\$ 5,000.00	\$ 5,000.00	\$ 4,000.00	\$ 5,000	25.00%	\$	1,000.00
001-650-6455	CONTRACTS, GENERAL								#DIV/0!	\$	-
001-650-6540	BUILDING & GROUNDS SUPPLIES	\$ 285.52	\$ 220.98	\$ 669.72	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400	0.00%	\$	-
001-650-6543	SUPPLIES, DOWNTOWN		\$ 1,298.15	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,000	-33.33%	\$	(500.00)
001-650-6727	FACILITIES IMPROVEMENT-CAPITAL EXPENSE MM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$	-
001-650-6750	FACILITIES IMPROVEMENT	\$ -	\$ -	\$ -	\$ 68,000.00	\$ 3,000.00	\$ 3,000.00		-100.00%	\$	(3,000.00)
122-650-6750	FACILITIES IMPROVEMENT	\$ 15,625.00	\$ -	\$ -	\$ 7,000.00	\$ 23,220.97	\$ -	\$ -	#DIV/0!	\$	-
	TOTAL CITY HALL	\$ 25,441.57	\$ 15,029.58	\$ 17,303.62	\$ 96,100.00	\$ 49,120.97	\$ 24,150.00	\$ 20,500	-15.11%	\$	(3,650.00)

SENIOR CENTER											
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)			
001-610-6479	CITY'S CONTRIB. TO SENIOR CENTER	\$ 3,900.00	\$ 4,200.00	\$ 4,200.00	\$ 5,025.00	\$ 4,800.00	\$ 5,265.00	\$ 4,000	-24.03%	\$	(1,265.00)
001-651-6408	STRUCTURAL INSURANCE	\$ 860.00	\$ 1,010.00	\$ 2,825.78	\$ 2,100.00	\$ 3,000.00	\$ 4,000.00	\$ 4,800	20.00%	\$	800.00
001-651-6450	BUILDING & GROUNDS SUPPLIES	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	\$ 100	-50.00%	\$	(100.00)
001-651-6474	MAINTENANCE	\$ 1,130.00	\$ 1,558.89	\$ 254.78	\$ 600.00	\$ 600.00	\$ 800.00	\$ 600	-25.00%	\$	(200.00)
										\$	-
	TOTAL SENIOR CENTER	\$ 5,890.00	\$ 6,768.89	\$ 7,280.56	\$ 7,925.00	\$ 8,600.00	\$ 10,265.00	\$ 9,500	-7.45%	\$	(765.00)

TOTAL GENERAL GOVERNMENT	\$ 1,871,046.69	\$ 2,033,821.53	\$ 2,225,999.71	\$ 2,219,169.14	\$ 2,147,378.26	\$ 2,042,228.86	\$ 2,314,572	13.34%	\$	272,343.54
TOTAL GENERAL GOVERNMENT (less transfers)	\$ 546,715.18	\$ 636,672.05	\$ 733,753.25	\$ 725,990.56	\$ 695,664.97	\$ 735,806.48	\$ 777,307	5.64%	\$	41,500.92

DEBT ADMINISTRATION								
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)
200-623-6085	2,200,000 GO LOAN (OLD DUBUQUE RD) PRIN						\$ 155,000.00	\$ 238,970
200-623-6800	BOND EXPENSE 2,625,000 GO ISSUE	\$ 500.00	\$ 500.00	\$ 800.00	\$ 500.00			
200-623-6801	PRINCIPAL PAYMENT, 1.75 MIL GO ISSUE				\$ 120,000.00	\$ 135,000.00	\$ 135,000.00	\$ 142,720
200-623-6802	PRINCIPAL PAYMENT 700,000 GO ISSUE	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00			
200-623-6803	PRINCIPAL PAYMENT 171,400 GO LOAN (FIRE TRUCK)	\$ 22,700.00	\$ 23,500.00	\$ 24,200.00	\$ 25,000.00	\$ 25,700.00	\$ -	
200-623-6853	INTEREST 2,625,000 GO ISSUE	\$ 20,752.50	\$ 16,852.50	\$ 11,752.50	\$ 6,187.50			
200-623-6854	INTEREST PAYMENT, 1.75 MIL GO ISSUES				\$ 46,195.15	\$ 16,790.00	\$ 15,440.00	\$ 7,720
200-623-6855	INTEREST 700,000 GO LOAN	\$ 9,730.00	\$ 7,560.00	\$ 5,180.00	\$ 2,660.00			
200-623-6856	INTEREST 171,400 GO LOAN (FIRE TRUCK)	\$ 4,649.40	\$ 3,934.35	\$ 3,194.10	\$ 2,465.58	\$ 1,668.00	\$ -	
200-623-6857	2,200,000 GO LOAN (OLD DUBUQUE RD) INT						\$ 136,152.00	\$ 8,710
200-623-6891	PRINCIPAL 2,625,000 GO	\$ 195,000.00	\$ 255,000.00	\$ 265,000.00	\$ 275,000.00			
	TOTAL DEBT ADMINISTRATION	\$ 323,331.90	\$ 377,346.85	\$ 380,126.60	\$ 548,008.23	\$ 179,158.00	\$ 441,592.00	\$ 398,120

CAPITAL PROJECTS - PARKS & RECREATION								
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)
3RD STREET TRAIL (SIDEWALK EXTENSION) PROJECT								
XXX-XXX-XXXX	PROFESSIONAL SERVICES (OR ACCT# 6490)	\$ -	\$ -	\$ -				\$ 50,000
XXX-XXX-XXXX	CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,500
	PROPERTY ACQUISITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL PROJECTS - PARKS & RECREATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262,500

CAPITAL PROJECTS - ECONOMIC DEVELOPMENT								
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)
CDBG DOWNTOWN FAÇADE & CATALYST PROJECTS								
331-600-6490	PROFESSIONAL SERVICES (OR ACCT# 6490)	\$ -	\$ 23,222.48	\$ 124,850.45	\$ -	\$ -	\$ -	\$ -
331-600-6555	CONSTRUCTION	\$ -		\$ 23,300.43	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000
	PROPERTY ACQUISITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331-601-6455	CONTRACTS	\$ -	\$ 60,000.00	\$ 9,187.50	\$ 540,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000
	LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL PROJECTS - ECONOMIC DEV.	\$ -	\$ 83,222.48	\$ 157,338.38	\$ 790,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000

CAPITAL PROJECTS - GENERAL GOVERNMENT								
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)
DILLION MILITARY BRIDGE								
	PROFESSIONAL SERVICES (OR ACCT# 6490)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
	CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
	PROPERTY ACQUISITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL PROJECTS - GENERAL GOVERNMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000

TOTAL DEBT SERVICE & CAPITAL PROJECTS	\$ 323,331.90	\$ 460,569.33	\$ 537,464.98	\$ 1,338,008.23	\$ 529,158.00	\$ 791,592.00	\$ 1,310,620.00
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WATER											
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)			
600-810-6010	FULL TIME SALARIES	\$ 119,984.02	\$ 155,891.21	\$ 152,693.69	\$ 160,328.37	\$ 161,855.00	\$ 165,655.68	\$ 174,396	5.28%	\$	8,740.32
600-810-6020	PART TIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	\$	-
600-810-6025	TEMPORARY PART TIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	\$	-
600-810-6040	OVERTIME WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$	-
600-810-6110	F.I.C.A. -- CITY'S SHARE	\$ 7,209.09	\$ 9,305.30	\$ 9,148.06	\$ 9,940.36	\$ 10,035.00	\$ 10,270.65	\$ 10,813	5.28%	\$	542.35
600-810-6120	MEDICARE -- CITY'S SHARE	\$ 1,685.99	\$ 2,176.38	\$ 2,139.40	\$ 2,324.76	\$ 2,347.00	\$ 2,402.01	\$ 2,529	5.29%	\$	126.99
600-810-6130	I.P.E.R.S -- CITY'S SHARE	\$ 9,548.68	\$ 14,716.02	\$ 14,414.20	\$ 15,135.00	\$ 15,279.00	\$ 15,637.90	\$ 16,493	5.47%	\$	855.10
600-810-6150	GROUP INSURANCE	\$ 34,056.58	\$ 53,754.98	\$ 40,564.65	\$ 59,850.00	\$ 59,850.00	\$ 67,410.00	\$ 70,000	3.84%	\$	2,590.00
600-810-6155	SELF FUNDED INS	\$ -	\$ -	\$ 570.32	\$ -	\$ -	\$ -	\$ 333	#DIV/0!	\$	333.00
600-810-6160	WORKER'S COMP. INSURANCE	\$ 4,502.00	\$ 5,987.06	\$ 6,087.36	\$ 6,286.41	\$ 6,601.00	\$ 7,000.00	\$ 8,400	20.00%	\$	1,400.00
600-810-6181	UNIFORM EXPENSE	\$ 1,810.82	\$ 955.16	\$ 1,396.95	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00	\$ 2,000	0.00%	\$	-
600-810-6370	GAS UTILITIES	\$ 2,157.79	\$ 1,463.26	\$ 1,419.73	\$ 2,000.00	\$ 2,200.00	\$ 2,500.00	\$ 3,000	20.00%	\$	500.00
600-810-6371	ELECTRIC UTILITIES	\$ 95,743.04	\$ 99,781.82	\$ 94,247.28	\$ 115,000.00	\$ 110,000.00	\$ 115,000.00	\$ 118,450	3.00%	\$	3,450.00
600-810-6373	TELEPHONE UTILITIES	\$ 2,115.02	\$ 2,041.60	\$ 3,011.33	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 3,000	50.00%	\$	1,000.00
600-810-6402	GENERAL ADVERTISING	\$ 328.73	\$ 132.00	\$ 132.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500	0.00%	\$	-
600-810-6405	UMBRELLA LIABILITY INSURANCE	\$ 1,859.00	\$ 1,906.00	\$ 2,621.40	\$ 2,050.00	\$ 2,200.00	\$ 2,300.00	\$ 3,500	52.17%	\$	1,200.00
600-810-6407	ENGINEERING SERVICES	\$ 32,115.84	\$ 13,480.11	\$ 185,698.80	\$ 21,000.00	\$ 21,000.00	\$ 25,000.00	\$ 25,000	0.00%	\$	-
600-810-6408	LIABILITY INSURANCE	\$ 4,325.00	\$ 4,004.00	\$ 3,339.44	\$ 4,204.20	\$ 4,414.00	\$ 5,000.00	\$ 6,750	35.00%	\$	1,750.00
600-810-6411	LEGAL SERVICES	\$ 13,864.36	\$ 24,336.16	\$ 3,282.98	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$	-
600-810-6412	EMPLOYEE PHYSICALS - MEDICAL	\$ 1,335.00	\$ 60.00	\$ 1,321.41	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300	0.00%	\$	-
600-810-6415	EQUIPMENT INSURANCE	\$ 249.00	\$ 230.00	\$ 354.44	\$ 250.00	\$ 275.00	\$ 300.00	\$ 400	33.33%	\$	100.00
600-810-6416	STRUCTURE INSURANCE	\$ 14,532.00	\$ 16,167.00	\$ 25,804.24	\$ 16,975.35	\$ 17,852.00	\$ 18,800.00	\$ 32,000	70.21%	\$	13,200.00
600-810-6417	E&O LIABILITY	\$ 788.00	\$ 852.00	\$ 1,287.96	\$ 894.60	\$ 939.00	\$ 1,000.00	\$ 1,800	80.00%	\$	800.00
600-810-6419	VEHICLE INSURANCE	\$ 5,310.00	\$ 5,173.00	\$ 8,670.10	\$ 5,500.00	\$ 5,800.00	\$ 6,200.00	\$ 8,000	29.03%	\$	1,800.00
600-810-6429	WORK COMP DEDUCTIBLE	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500	0.00%	\$	-
600-810-6430	MEMBERSHIPS & SUBSCRIPTIONS	\$ -	\$ 460.50	\$ -	\$ -	\$ -	\$ -	\$ 500	#DIV/0!	\$	500.00
600-810-6431	SHIPPING EXPENSES	\$ -	\$ -	\$ 949.00	\$ 500.00	\$ 650.00	\$ 500.00	\$ 500	0.00%	\$	-
600-810-6445	TRAINING AND REGISTRATION	\$ 330.00	\$ 1,609.00	\$ 984.14	\$ 2,500.00	\$ 3,000.00	\$ 3,500.00	\$ 4,500	28.57%	\$	1,000.00
600-810-6446	TRAVEL & LODGING EXPENSES	\$ 8.97	\$ -	\$ 16.33	\$ 200.00	\$ 500.00	\$ 650.00	\$ 1,400	115.38%	\$	750.00
600-810-6450	SAFETY COUNCIL EXPENSES	\$ 2,425.44	\$ 3,079.22	\$ 4,521.67	\$ 6,100.00	\$ 6,100.00	\$ 6,600.00	\$ 6,800	3.03%	\$	200.00
600-810-6455	EQUIPMENT MAINTENANCE	\$ 2,705.86	\$ 3,092.82	\$ 4,961.80	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 8,000	100.00%	\$	4,000.00
600-810-6470	PROFESSIONAL SERVICES, TESTING	\$ 2,161.48	\$ 2,317.58	\$ 2,133.58	\$ 3,000.00	\$ 3,200.00	\$ 3,500.00	\$ 3,500	0.00%	\$	-
600-810-6474	MAINTENANCE VEHICLE	\$ 5,525.21	\$ 1,161.99	\$ 2,825.28	\$ 3,800.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000	0.00%	\$	-
600-810-6475	BUILDING & GROUNDS MAINTENANCE	\$ -	\$ 2,529.05	\$ 2,237.93	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$	-
600-810-6489	PROFESSIONAL SERVICES	\$ 12,151.19	\$ 6,544.35	\$ 7,175.00	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00	\$ 3,000	0.00%	\$	-
600-810-6490	SYSTEM MANAGEMENT CONTRACT	\$ -	\$ -	\$ -	\$ 29,072.00	\$ -	\$ -	\$ -	#DIV/0!	\$	-
600-810-6491	SALES TAXES REIMBURSED TO STATE	\$ 42,461.77	\$ 50,673.66	\$ 58,261.00	\$ 52,000.00	\$ 52,000.00	\$ 55,000.00	\$ 70,000	27.27%	\$	15,000.00
600-810-6497	OVERPAYMENT REFUNDS	\$ 11,900.24	\$ 388.72	\$ 669.75	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000	0.00%	\$	-
600-810-6501	CHEMICALS	\$ 32,747.12	\$ 40,567.28	\$ 29,754.14	\$ 21,000.00	\$ 32,000.00	\$ 35,000.00	\$ 45,000	28.57%	\$	10,000.00
600-810-6504	SMALL EQUIPMENT/METERS	\$ 20,311.00	\$ 16,892.88	\$ 47,644.78	\$ 61,000.00	\$ 60,000.00	\$ 100,000.00	\$ 75,000	-25.00%	\$	(25,000.00)
600-810-6508	POSTAGE	\$ 3,863.16	\$ 4,003.16	\$ 4,057.22	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,200	5.00%	\$	200.00
600-810-6530	OPERATIONS SUPPLIES	\$ 7,431.74	\$ 3,279.11	\$ 3,665.19	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000	0.00%	\$	-
600-810-6531	BILLING SUPPLIES	\$ 1,609.56	\$ 1,530.91	\$ 1,786.89	\$ 2,500.00	\$ 2,500.00	\$ 2,800.00	\$ 2,800	0.00%	\$	-
600-810-6535	OFFICE SUPPLIES	\$ 1,201.17	\$ 1,895.08	\$ 2,419.63	\$ 1,000.00	\$ 1,500.00	\$ 2,000.00	\$ 2,000	0.00%	\$	-
600-810-6536	COMPUTER SUPPLIES	\$ 521.41	\$ 639.37	\$ 264.83	\$ 2,000.00	\$ 33,700.00	\$ 52,900.00	\$ 5,400	-89.79%	\$	(47,500.00)
600-810-6540	BUILDING & GROUND SUPPLIES	\$ 1,495.85	\$ 1,532.59	\$ 792.62	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000	0.00%	\$	-
600-810-6551	FUEL EXPENSE	\$ 2,864.13	\$ 1,998.31	\$ 2,985.14	\$ 3,000.00	\$ 3,500.00	\$ 6,500.00	\$ 8,500	30.77%	\$	2,000.00
600-810-6553	MISCELLANEOUS EXPENSES	\$ 901.50	\$ 1,487.13	\$ 1,310.92	\$ 6,500.00	\$ 6,500.00	\$ 6,700.00	\$ 6,700	0.00%	\$	-
600-810-6555	WELL #4 & #5	\$ 1,165.75	\$ 155.21	\$ 1,915.00	\$ 30,000.00	\$ 30,000.00	\$ 150,000.00	\$ 150,000	0.00%	\$	-
600-810-6710	CAPITAL EXPENSE MM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$	-

600-810-6722	OPERATIONS EQUIPMENT	\$ -	\$ -	\$ 780.00	\$ 40,700.00	\$ 34,000.00	\$ 20,000.00	\$ 20,000	0.00%	\$ -
600-810-6730	LAND ACQUISITIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
600-810-6751	VEHICLES/MACHINERY NEW	\$ -	\$ -	\$ 41,244.90	\$ 1,810.00	\$ 50,000.00	\$ 55,000.00	\$ 55,000	0.00%	\$ -
600-810-6781	BUILDING IMPROVEMENTS	\$ 13,791.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
600-810-6782	SYSTEM IMPROVEMENTS	\$ 1,070.58	\$ 30,304.19	\$ 2,375.00	\$ 517,000.00	\$ 100,000.00	\$ 240,000.00	\$ 300,000	25.00%	\$ 60,000.00
600-810-6783	PROJECT ENGINEERING						\$ -	\$ -	#DIV/0!	\$ -
600-810-6800	BOND EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
600-810-6801	SRF #1 PRINCIPAL D0282R	\$ 93,000.00	\$ 169,000.00	\$ 108,372.50	\$ 98,000.00	\$ 100,000.00	\$ 102,000.00	\$ 114,180	11.94%	\$ 12,180.00
600-810-6802	SRF #2 PRINCIPAL D0425R		\$ 76,000.00	\$ 86,822.29	\$ 79,000.00	\$ 76,000.00	\$ 77,000.00	\$ 90,330	17.31%	\$ 13,330.00
600-810-6851	SRF #1 INTEREST/BOND FEE D082R	\$ 133,040.00	\$ (70,820.00)	\$ 17,612.90	\$ 26,360.00	\$ 24,400.00	\$ 22,400.00	\$ 10,180	-54.55%	\$ (12,220.00)
600-810-6852	SRF #2 INTEREST/BOND FEE D0425R	\$ 21,652.82	\$ 17,591.57	\$ 1,767.50	\$ 31,480.00	\$ 27,720.00	\$ 26,200.00	\$ 12,330	-52.94%	\$ (13,870.00)
600-810-6853	SRF #3 PRINCIPAL FS-53-DWSRF-019	\$ -	\$ -	\$ -	\$ -	\$ 131,000.00	\$ 134,000.00	\$ 157,240	17.34%	\$ 23,240.00
600-810-6861	SRF #3 INTEREST/BOND FEE FS-53-21-DWSRF-019	\$ -	\$ -	\$ -	\$ -	\$ 57,689.00	\$ 61,160.00	\$ 27,240	-55.46%	\$ (33,920.00)
600-810-6902	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
600-810-6930	TRANSFER TO IMPROVEMENT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
600-810-6940	TRANSFER TO RESERVE ACCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
600-810-6952	TRANSFER TO BOND COVERAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
600-910-6451	TRANS TO GEN FUND - ADMIN CONTRACT	\$ -	\$ 101,776.50	\$ 88,201.00	\$ 99,074.00	\$ 88,653.00	\$ 93,000.00	\$ 102,038	9.72%	\$ 9,038.00
600-910-6854	TRANSFER TO SINKING FUND	\$ 232,345.87	\$ 234,494.00	\$ 234,301.00	\$ 234,840.00	\$ 416,809.00	\$ 422,760.00	\$ 421,840	-0.22%	\$ (920.00)
602-299-6497	CONSUMER DEPOSIT REFUNDS	\$ 200.00	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	\$ -		#DIV/0!	\$ -
	WATER TOTAL	\$ 1,002,402.78	\$ 1,116,797.24	\$ 1,321,014.67	\$ 1,799,175.06	\$ 1,791,568.00	\$ 2,153,946.24	\$ 2,210,342	2.62%	\$ 56,395.76

WASTEWATER										
Account Number	Account Name	FY2019 (ACTUAL)	FY2020 (ACTUAL)	FY2021 (ACTUAL)	FY2022 (ACTUAL)	FY2023 (ADOPTED)	FY2024 (ADOPTED)	FY2025 (PROPOSED)		
610-815-6010	FULL TIME SALARIES	\$ 168,962.62	\$ 174,626.52	\$ 163,644.73	\$ 205,000.00	\$ 215,000.00	\$ 227,900.00	\$ 176,928	-22.37%	\$ (50,972.00)
610-815-6020	PART TIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
610-815-6025	TEMPORARY PART TIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
610-815-6025	OVERTIME WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
610-815-6110	F.I.C.A. -- CITY'S SHARE	\$ 10,063.84	\$ 10,442.11	\$ 9,884.72	\$ 12,710.00	\$ 13,350.00	\$ 14,129.80	\$ 10,970	-22.36%	\$ (3,159.80)
610-815-6120	MEDICARE -- CITY'S SHARE	\$ 2,353.62	\$ 2,442.15	\$ 2,311.71	\$ 2,972.50		\$ 3,304.55	\$ 2,566	-22.35%	\$ (738.55)
610-815-6130	I.P.E.R.S -- CITY'S SHARE	\$ 15,942.07	\$ 16,477.04	\$ 14,787.72	\$ 19,352.00	\$ 3,130.00	\$ 21,513.76	\$ 16,702	-22.37%	\$ (4,811.76)
610-815-6150	GROUP INSURANCE	\$ 59,984.77	\$ 55,970.09	\$ 33,976.71	\$ 71,000.00	\$ 74,550.00	\$ 79,768.50	\$ 40,000	-49.85%	\$ (39,768.50)
610-815-6155	SELF FUNDED INS	\$ -	\$ -	\$ 642.84	\$ -	\$ -	\$ -	\$ 222	#DIV/0!	\$ 222.00
610-815-6160	WORKER'S COMP. INSURANCE	\$ 2,798.00	\$ 817.46	\$ 4,565.52	\$ 2,617.00	\$ 2,750.00	\$ 3,000.00	\$ 3,600	20.00%	\$ 600.00
610-815-6170	UNEMPLOYMENT	\$ 10,290.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
610-815-6181	ALLOWANCE UNIFORMS	\$ 1,215.40	\$ 794.91	\$ 631.07	\$ 2,050.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500	0.00%	\$ -
610-815-6370	GAS UTILITIES	\$ 8,980.18	\$ 9,440.71	\$ 9,859.05	\$ 10,000.00	\$ 10,500.00	\$ 11,000.00	\$ 11,000	0.00%	\$ -
610-815-6371	ELECTRIC UTILITIES	\$ 156,218.93	\$ 153,185.00	\$ 146,403.37	\$ 175,000.00	\$ 175,000.00	\$ 183,000.00	\$ 183,000	0.00%	\$ -
610-815-6373	TELEPHONE UTILITIES	\$ 3,884.00	\$ 3,876.99	\$ 5,779.05	\$ 6,000.00	\$ 6,000.00	\$ 6,300.00	\$ 5,500	-12.70%	\$ (800.00)
610-815-6402	GENERAL ADVERTISING	\$ 110.37	\$ 198.82	\$ -	\$ 150.00	\$ 150.00	\$ 200.00	\$ 200	0.00%	\$ -
610-815-6406	UMBRELLA LIABILITY INSURANCE	\$ 1,881.00	\$ 1,906.00	\$ 2,621.40	\$ 2,700.04	\$ 2,850.00	\$ 3,000.00	\$ 3,900	30.00%	\$ 900.00
610-815-6407	ENGINEERING SERVICES	\$ 54,025.59	\$ 39,707.17	\$ 33,145.06	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000	0.00%	\$ -
610-815-6408	LIABILITY INSURANCE	\$ 4,615.00	\$ 4,163.00	\$ 3,643.48	\$ 3,752.78	\$ 4,000.00	\$ 5,200.00	\$ 7,800	50.00%	\$ 2,600.00
610-815-6410	E& O LIABILITY INSURANCE	\$ 807.00	\$ 994.00	\$ 1,502.62	\$ 1,547.70	\$ 1,650.00	\$ 1,700.00	\$ 2,050	20.59%	\$ 350.00
610-815-6411	LEGAL SERVICES	\$ 25.00	\$ 203.50	\$ 5,553.72	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
610-815-6412	EMPLOYEE PHYSICALS - MEDICAL	\$ 246.00	\$ 279.00	\$ 619.46	\$ 250.00	\$ 300.00	\$ 300.00	\$ 300	0.00%	\$ -
610-815-6416	STRUCTURE INSURANCE	\$ 20,476.00	\$ 26,630.00	\$ 33,909.36	\$ 34,926.64	\$ 37,000.00	\$ 39,000.00	\$ 46,800	20.00%	\$ 7,800.00
610-815-6419	VEHICLE INSURANCE	\$ 7,838.00	\$ 11,839.00	\$ 11,904.50	\$ 12,261.64	\$ 13,000.00	\$ 13,700.00	\$ 14,400	5.11%	\$ 700.00
610-815-6429	WORK COMP DEDUC	\$ -	\$ 282.00	\$ 207.00	\$ 1,000.00		\$ -	\$ -	#DIV/0!	\$ -
610-815-6430	MEMBERSHIPS & SUBSCRIPTIONS	\$ 395.00	\$ 2,680.45	\$ 514.95	\$ 2,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500	0.00%	\$ -
610-815-6431	SHIPPING EXPENSES	\$ 674.91	\$ 1,034.65	\$ 989.37	\$ 1,200.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500	0.00%	\$ -

610-815-6440	FLOOD INSURANCE	\$ 17,182.50	\$ 15,757.50	\$ 5,459.00	\$ 5,622.77	\$ -	\$ -	\$ -	#DIV/0!	\$ -
610-815-6445	TRAINING AND REGISTRATION	\$ 3,555.00	\$ 1,989.00	\$ 1,947.00	\$ 3,500.00	\$ 4,000.00	\$ 4,000.00	\$ 4,750	18.75%	\$ 750.00
610-815-6446	TRAVEL & LODGING EXPENSES	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 750.00	\$ 1,750	133.33%	\$ 1,000.00
610-815-6450	SAFETY COUNCIL EXPENSES	\$ 4,667.35	\$ 3,079.22	\$ 5,618.67	\$ 6,100.00	\$ 6,400.00	\$ 6,500.00	\$ 6,800	4.62%	\$ 300.00
610-815-6452	SYSTEM MANAGEMENT CONTRACT	\$ -	\$ 2,507.50	\$ 12,286.33	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
610-815-6470	EQUIPMENT MAINTENANCE	\$ 143,323.50	\$ 18,665.03	\$ 42,692.10	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 53,000	6.00%	\$ 3,000.00
610-815-6474	VEHICLE MAINTENANCE	\$ 3,695.05	\$ 7,801.30	\$ 5,375.34	\$ 4,000.00	\$ 4,500.00	\$ 5,000.00	\$ 5,000	0.00%	\$ -
610-815-6479	PROFESSIONAL SERVICES, TESTING	\$ 28,099.92	\$ 42,330.08	\$ 30,561.94	\$ 50,000.00	\$ 50,000.00	\$ 30,000.00	\$ 25,000	-16.67%	\$ (5,000.00)
610-815-6489	PROFESSIONAL SERVICES	\$ 5,320.00	\$ 4,003.00	\$ 12,264.80	\$ 10,000.00	\$ 12,000.00	\$ 15,000.00	\$ 15,000	0.00%	\$ -
610-815-6491	SALES TAXES REIMBURSED TO STATE	\$ 7,589.60	\$ 9,430.09	\$ 10,238.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 14,000	16.67%	\$ 2,000.00
610-815-6493	LOCAL OPTION SALES TAXES PAID	\$ 1,173.24	\$ 1,538.94	\$ 1,705.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,400	20.00%	\$ 400.00
610-815-6497	CUSTOMER REFUNDS	\$ 11,201.14	\$ 438.66	\$ 484.76	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	-100.00%	\$ (1,000.00)
610-815-6501	CHEMICALS	\$ 27,142.57	\$ 22,369.84	\$ 16,105.24	\$ 30,000.00	\$ 45,000.00	\$ 30,000.00	\$ 30,000	0.00%	\$ -
610-815-6504	SMALL EQUIPMENT	\$ 10,205.94	\$ 20,527.98	\$ 6,345.37	\$ 20,000.00	\$ 70,000.00	\$ 70,000.00	\$ 60,000	-14.29%	\$ (10,000.00)
610-815-6505	OFFICE EQUIPMENT	\$ 133.83	\$ -	\$ 388.48	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00	\$ 1,800	-10.00%	\$ (200.00)
610-815-6508	POSTAGE	\$ 3,863.04	\$ 4,990.54	\$ 4,257.78	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000	0.00%	\$ -
610-815-6510	SAFETY EQUIPMENT	\$ 2,508.00	\$ 2,710.55	\$ 449.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000	0.00%	\$ -
610-815-6530	OPERATIONS SUPPLIES	\$ 11,585.20	\$ 4,523.31	\$ 3,788.91	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000	0.00%	\$ -
610-815-6531	BILLING SUPPLIES	\$ 1,653.87	\$ 2,435.41	\$ 1,900.35	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000	0.00%	\$ -
610-815-6535	OFFICE SUPPLIES	\$ 1,982.27	\$ 539.73	\$ 750.27	\$ 1,000.00	\$ 1,200.00	\$ 1,200.00	\$ 1,100	-8.33%	\$ (100.00)
610-815-6536	COMPUTER SUPPLIES	\$ 29.95	\$ 1,381.01	\$ 285.59	\$ 2,000.00	\$ 32,100.00	\$ 55,530.00	\$ 5,400	-90.28%	\$ (50,130.00)
610-815-6540	BUILDING & GROUND SUPPLIES	\$ 3,409.14	\$ 972.85	\$ 3,372.92	\$ 4,000.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500	0.00%	\$ -
610-815-6551	FUEL EXPENSE	\$ 8,774.22	\$ 5,436.83	\$ 6,525.35	\$ 8,000.00	\$ 8,500.00	\$ 10,000.00	\$ 15,000	50.00%	\$ 5,000.00
610-815-6553	MISCELLANEOUS EXPENSES	\$ 1,931.14	\$ 1,350.42	\$ 979.99	\$ 7,000.00	\$ 7,500.00	\$ 7,500.00	\$ 7,000	-6.67%	\$ (500.00)
610-815-6554	SYSTEM MAINTENANCE/REPAIRS	\$ 3,541.06	\$ 5,612.93	\$ 6,768.10	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 8,000	14.29%	\$ 1,000.00
610-815-6710	CAPITAL EXPENSE MM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
610-815-6722	SLUDGE HAULING	\$ 4,379.04	\$ 10,386.11	\$ 3,814.83	\$ 38,000.00	\$ 90,000.00	\$ 90,000.00	\$ 60,000	-33.33%	\$ (30,000.00)
610-815-6751	VEHICLES/MACHINERY	\$ 22,500.00	\$ 72,117.34	\$ 341,500.00	\$ -	\$ 95,000.00	\$ 120,000.00	\$ 90,000	-25.00%	\$ (30,000.00)
610-815-6785	SYSTEM IMPROVEMENTS	\$ 63,981.25	\$ -	\$ 5,064.00	\$ 240,000.00	\$ 240,000.00	\$ 1,000,000.00	\$ 500,000	-50.00%	\$ (500,000.00)
610-815-6786	FLOW EQ PROJECT	\$ -	\$ -	\$ -	\$ 2,000,000.00	\$ 2,000,000.00	\$ 1,247,719.00	\$ 3,427,000	174.66%	\$ 2,179,281.00
610-815-6787	ALLEY SEWER PROJECT	\$ -	\$ -	\$ -	\$ 1,365,000.00	\$ 1,365,000.00	\$ -	\$ 800,000	#DIV/0!	\$ 800,000.00
610-815-6788	WWTP IMPROVEMENTS-BIOSOLIDS	\$ -	\$ 21,543.50	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
610-815-6801	SRF LOAN #1 PRINCIPAL C0052R	\$ 74,000.00	\$ 131,000.00	\$ 115,280.00	\$ 111,000.00	\$ 115,000.00	\$ 119,000.00	\$ 127,715	7.32%	\$ 8,715.00
610-815-6851	SRF LOAN INTEREST/BOND FEE #1 - C0052R	\$ 18,609.54	\$ -	\$ 9,360.00	\$ 14,480.00	\$ 12,260.00	\$ 17,390.00	\$ 7,470	-57.04%	\$ (9,920.00)
610-815-6902	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
610-815-6930	TRANSFER TO CAPITAL IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
610-815-6940	TRANSFER TO RESERVE ACCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
610-815-6950	TRANS. FROM BOND COVERAGE TO WWTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
610-815-6952	TRANSFER TO BOND COVERAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
610-815-6956	TRANSFER FROM WWTR TO WATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
610-910-6451	TRANS TO GEN ADMINISTRATIVE CONTRACT	\$ -	\$ 101,729.00	\$ 88,201.00	\$ 99,074.00	\$ 88,653.00	\$ 93,000.00	\$ 102,038	9.72%	\$ 9,038.00
610-910-6951	TRANSFER TO SINKING FUND	\$ 134,703.00	\$ 122,720.00	\$ 124,640.00	\$ 125,480.00	\$ 127,260.00	\$ 136,390.00	\$ 134,317	-1.52%	\$ (2,073.00)
	TOTAL WASTEWATER	\$ 1,152,527.66	\$ 1,157,878.24	\$ 1,355,507.53	\$ 4,844,747.07	\$ 5,079,103.00	\$ 3,816,995.61	\$ 6,101,478	59.85%	\$ 2,284,482.39
	TOTAL PUBLIC UTILITIES	\$ 2,154,930.44	\$ 2,274,675.48	\$ 2,676,522.20	\$ 6,643,922.13	\$ 6,870,671.00	\$ 5,970,941.85	\$ 8,311,820	39.20%	\$ 2,340,878.15
	TOTAL PUBLIC UTILITIES (less transfers)	\$ 1,776,480.43	\$ 1,713,317.32	\$ 2,140,694.44	\$ 6,084,254.13	\$ 6,148,096.00	\$ 5,224,791.85	\$ 7,551,587	44.53%	\$ 2,326,795.15