



City Council Work Session
Tuesday, December 3, 2024 at 6:00 PM
Public Meeting Room

AGENDA

1. Call to Order

2. Items for Discussion

A. 2025 Budget Discussion

1. Overview of the 2025 Economic Development Authority Budget
2. Overview of the 2025 Housing & Redevelopment Authority Budget
3. Proposed Reductions to 2025 Final Tax Levy

B. Amending Spend Plan for Small Cities Development Program (SCDP) Program Income

3. Future Discussion

4. Adjournment

(The Council may meet as a group for dinner)

Please contact the City Administrator's Office if you need special accommodations while attending this meeting.

Para pedir este documento en otro idioma, envíe un correo electrónico y adjunte el documento a accessibility@faribault.org.

Si aad u codsato dukumeentigan oo ku qoran luqad kale, fadlan e-mail u soo dir oo ku soo lifaaq dukumiintiga accessibility@faribault.org.



Council Work Session Memorandum

TO: Mayor and City Council
THROUGH: Jessica Kinser, City Administrator
FROM:
MEETING DATE: December 3, 2024
SUBJECT: 2025 Budget Discussion

Discussion:

Attachments:



Council Work Session Memorandum

TO: Mayor and City Council
THROUGH: David Wanberg, CED Director; Jessica Kinser, City Administrator
FROM: Robert Harris III, Economic Development Coordinator
MEETING DATE: December 3, 2024
SUBJECT: Overview of the 2025 Economic Development Authority Budget

Discussion:

Summary of Revenues and Expenses

The Economic Development Authority (EDA) has prepared its 2025 budget with the following highlights:

Revenues

- **Tax Levy:** \$408,089
- **Application Fees:** \$2,500
- **Interest on Investments:** \$29,360

Total Estimated Revenues: \$439,949

Expenses

- **Total Estimated Expenses:** \$865,265
 - **Program Fund:** \$650,000 (aligned with strategic priorities)
 - **Operating Expenses:** \$215,265

Net Budget Position: To bridge the gap between revenues and expenses, the EDA will rely on fund reserves and prudent financial management. The estimated end of year fund balance is \$666,658.40.

Breakdown of Expenses

Program Fund (\$650,000)

This allocation supports the EDA's strategic priority areas:

1. **Gateway Corridors:** Enhancing entry points into Faribault to attract development and improve community perception.
2. **Available Land:** Securing and preparing land for development to meet future growth demands.
3. **Regionalism:** Strengthening partnerships within the region to promote economic opportunities.
4. **Workforce & Data Analysis:** Supporting initiatives to address workforce needs and leveraging data for informed decision-making.
5. **Small Business Assistance:** Providing loans, grants, and technical assistance to support local entrepreneurs.

Operating Expenses (\$215,265)

Operating expenses cover essential functions and services:

- **Legal Fees:** \$25,000, A significant portion is associated with Tax Increment Financing (TIF), abatement, and loan applications.
- **Expert & Professional Services:** \$90,700
 - This category includes contracting for:
 - **Main Street Program:** In partnership with the Faribault Area Chamber of Commerce.
 - **Ehlers Consulting Services:** For TIF and abatement projections.
 - **Consulting Needs:** Such as feasibility studies and data analytics.
- **Marketing and Advertising:** \$45,000
 - Includes a \$10,000 sponsorship to the Minnesota Real Estate Journal.
 - Covers print and digital marketing initiatives to promote Faribault as a development destination.
- **Training and Education:** \$10,000, allocated for registration fees for meetings and conferences.
- **Travel Expenses:** \$10,000, covering costs associated with attending events, meetings, and conferences.

Strategic Planning and Future Direction

The EDA has embarked on a strategic planning process aimed at:

1. Refining and potentially redefining priority areas to align with emerging opportunities and challenges.
2. Developing a stronger approach to data collection and evaluation to measure the effectiveness of initiatives and guide resource allocation.
3. Ensuring that the budget aligns with long-term economic development goals for the community.

Conclusion

The 2025 EDA budget reflects a strategic and balanced approach to fostering economic development in Faribault. While the programs fund constitutes the largest expense category, it underscores the EDA's commitment to advancing its key priorities. Without dedicated economic development staff for a period of time, EDA has expended few program funds over the last two years. In 2025, EDA would like to be aggressive in advancing key programming areas. Operating expenses are carefully managed to support necessary legal, professional, and marketing services.

The ongoing strategic planning process will further refine the EDA's focus, ensuring resources are utilized effectively to drive meaningful economic development outcomes.

Attachments:



Council Work Session Memorandum

TO: Mayor and City Council
THROUGH: David Wanberg, CED Director and Jessica Kinser, City Administrator
FROM: Thomas Furman, Executive Director of the HRA of Faribault MN
MEETING DATE: December 3, 2024
SUBJECT: Overview of the 2025 Housing & Redevelopment Authority Budget

Discussion:

Summary of Revenues and Expenses

The Housing & Redevelopment Authority (HRA) has prepared its 2025 budget with the following highlights:

Tax Levy: \$416,418

Interest and other income: \$12,390

Total Revenues: \$428,808

Expenses

- **Total Estimated Expenses:** \$581,764

Narrative: The HRA's work program and budget invest in strengthening our community. The HRA proposes to use a portion of its reserves to fund its work program. Most expenditures relate to the following special programs that will benefit the community:

Breakdown of Special Funds: \$332,000

- **Emergency Shelter Funding:** \$2,000
- **Mobile Home Heat Tape:** \$10,000
- **Corridor Rehab ("fix up") Program:** \$50,000
- **Mobile Home rehabilitation Initiative:** \$60,000
- **Downtown Rehab Program:** \$100,000
- **Down payment / First-time homebuyer assistance:** \$90,000

This allocation emphasizes the importance of making housing a priority within our community.

1. **Emergency Shelter Funding:** Providing Emergency vouchers to people who need them most, especially in winter, administered by Community Action Center.
2. **Mobile Home Heat Tape:** Preventing water pipes from freezing in mobile homes. Administered by Healthy Community Initiative.
3. **Corridor Rehab ("fix up") Program:** Strengthening regional partnerships to promote economic opportunities.
4. **Mobile Home Rehabilitation Initiative:** Administered through Growing Up Healthy and HCI.
5. **Downtown Rehab Program:** Working with the EDA as we continue to build synergy between housing and economic development.
6. **Down Payment / First-time Home Buyer Assistance:** For moderate to low-income households, but we are still hammering out the final details of the program

Strategic Planning and Future Direction

The HRA is looking to bolster current successful programs and create new programs in our community that will help all residents. We also expect to work closely with the County HRA and other HRAs in our region to alleviate some of the bigger challenges we currently see in our communities.

The HRA also plans to continue working with the EDA in teaming up to help several areas within Faribault. The HRA has great potential for collaboration in new initiatives and creative endeavors.

Conclusion

The 2025 HRA budget reflects a need to continue investing in our community through addressing the housing needs of all current residents and attracting new residents into our city. The HRA's fiscally responsible use of the tax levy will serve as growth driver for the future.

Attachments:



Council Work Session Memorandum

TO: Mayor and City Council
THROUGH: Jessica Kinser, City Administrator
FROM:
MEETING DATE: December 3, 2024
SUBJECT: Proposed Reductions to 2025 Final Tax Levy

Discussion:

There are a few items that directly impact the final tax levy, which will be voted on by the City Council, following the Truth In Taxation hearing to be held on December 10th. These are difficult to discuss individually, so I have grouped this together to talk in more detail about where the tax levy stands and where there are changes to be made.

Change to Preliminary Levy

The preliminary tax levy went down 0.1% without the Council taking any action or any changes. In the final check-in with the County regarding market value and taxable value, there was an increase, which I believe is abnormal for this time in the process. Should nothing else change, a 14.57% increase would move forward.

Community & Economic Development

With wage adjustments, the property tax asking is \$338 higher than what is needed. However, we know that 2024 is going to have a deficit, so I have not made any changes to the property tax request of \$450,704.

Debt

The preliminary tax levy includes \$80,000 as interest for a capital equipment loan. Now is the time to finalize these details in order to bring forward a resolution to the December 10th meeting, assuming this is an internal loan of \$1.6 million. The items included in this are the capital items in fund 431 with no other funding source and the 2023 purchase of a Rosenbauer fire truck for \$818,075. As you will recall, we discussed an internal loan that would total \$1.6 million and would be repaid over 9 years, with there being an interest-only payment as part of the 2025 tax levy. The proposed interest was 5%.

Through the 2025 budget work sessions, we discussed how the utility funds are not able to handle an internal loan of \$1.6 million. The General Fund

is able to handle an internal loan of this amount, and is the recommended source to keep this as an internal loan. If using the General Fund, the inclusion of an interest rate is less of a concern as the funds are for the general use of the City versus a utility fund that is specifically designated. If looking to charge an interest rate based on the market rates, it would be 4.6% based on the City's 4M investment account 7-day rate. Attached with this memo is the following:

- Original amortization schedule (no change to tax levy)
- 4.6% interest schedule (0.06% change to tax levy)
- Zero interest schedule (0.6% change to tax levy)

I will have the models live to consider other scenarios and make changes as part of the final discussion.

General Fund

The General Fund review has been complicated, mostly due to the Excel file used to calculate wages having some errors that were fairly significant. Specifically, there was a vacant Police Officer position missing, the City Administrator wages were being calculated off of 1,540 hours and not 2,080 hours, and a number of summing errors. When all of these were taken into account following employee open enrollment, allocation of the annual maintenance fees for Tyler (\$162,000), and other minor adjustments, there was approximately \$60,000 more needed in revenue over the preliminary levy. We worked through this by having departments do one final review for changes since September and by reducing the Contingency line item (101-49200-410-48100 on page 61 of the attached General Fund report). This gets the budget back to the point where it was when presented in September to the City Council.

The City Council has a decision to make regarding the use of local government aid (LGA). There is \$440,000 which was not included as part of the preliminary tax levy calculation due to the uncertainty of wages, benefits and other expenses over the last three months. There are some possible expenses for the Council to consider in 2025, where leaving some funds aside would allow for the ability to consider these opportunities in 2025. Specifically, we know that Minnesota Housing will make matching funds available for local housing trust funds, up to \$150,000. We have had preliminary discussions about community pride, inclusivity and engagement and presented low dollar ways to try and make an impact, but some funding could be necessary to move things forward in 2025.

As you consider all of this, I wanted to provide a few scenarios only for the General Fund, which are not exclusive of any debt service changes you would consider.

- Apply \$440,000 (3.65% decrease to the tax levy)

- Apply \$290,000 (2.41% decrease to the tax levy)

Looking at the scenarios above, selecting to go interest free and to use all LGA would result in the tax levy **dropping to 10.32% from 14.57%**.

Fund Balance

Given the stage of the budget process, I do not recommend any expenditure reductions beyond what departments have already included in the 2025 Proposed budget or any personnel changes. Questions have come up related to the use of fund balance in the General Fund for 2025 to help work through the higher tax levy. There is an analysis of the fund balance calculations based on 2025 proposed and 2026 projected expenditures, calculating the 2024 and 2025 fund balances. If the Council pursues the internal loan from the General Fund, the \$1.6 million is no longer considered unrestricted/unassigned and will reduce the fund balance to the lower limits of the policy of maintaining 35-50% of next year's expenditures.

Generally speaking, using \$1 million in fund balance will decrease the tax levy by 8.31%, but it would also take the percentage to 33% or under the policy. Utilizing \$500,000 would reduce the tax levy by 4.15% and would maintain the minimum 35%. Please note that these calculations are not in addition to any other reductions or changes proposed.

The fund balance history for the City of Faribault has typically been at a level of greater than 50%, which resulted in the dollars above 50% being allocated out to capital funds for future purchases/projects. While this did not occur with the 2023 calculation, the Council should consider what part of the range of 35-50% fund balance this figure should fall each year. To get back to a 50% fund balance, there will likely need to be a future tax levy to achieve that number unless a year results in a significant surplus.

I will have all the files open and ready to discuss any scenarios and the changes to the tax levy. The goal for the meeting is to come away with a proposed tax levy for the December 10th meeting that is agreeable to the Mayor and City Council.

Attachments:

1. Preliminary Levy 2025
2. Capital Equipment Loan Scenarios
3. 2025 Fund 101
4. 11.26.24 Fund Balance Projections

**CITY OF FARIBAULT
2025 Tax Levy**

9/10/24

2

MARKET AND TAX CAPACITY VALUES						
Tax Years Payable	2021	2022	2023	2024	Preliminary 2025	Change
Taxable Market Value	1,554,252,000	1,661,037,400	1,952,217,600	2,154,605,500	2,236,590,300	3.81%
Tax Capacity:						
Gross Tax Capacity	19,538,157	20,686,820	23,879,474	26,199,879	26,673,803	1.81%
Less: Captured Tax Increment	(208,810)	(254,980)	(305,930)	(448,837)	(570,798)	27.17%
Net Tax Capacity	19,329,347	20,431,840	23,573,544	25,751,042	26,103,005	1.37%
Operating Tax Levies						
				2024	2025	
General (101)	8,134,852	8,675,211	9,255,408	10,220,851	11,680,460	1,459,609
LGA One Time Tyler in 2024						
Airport (225)	20,000	10,000	-	-	-	-
Community Development (240)	264,602	198,451	132,300	66,149	409,274	343,125
CED Shortfall 2023					53,757	53,757
CED Shortfall 2024					-	-
Tax Abatement Projects (239)	354,939	426,275	401,976	409,651	237,133	(172,518)
Property Tax Levy	8,774,393	9,309,937	9,789,684	10,696,651	12,380,624	1,683,973
Special PERA Levy (101)	12,544	12,544	12,544	12,544	12,544	-
Bond Principal & Interest (300's)	1,375,329	1,236,597	1,382,104	1,323,410	1,405,405	81,995
Net Tax Levy (Actual Levy)	10,162,266	10,559,078	11,184,332	12,032,605	13,798,573	14.68%
Special Tax Levies						
HRA (280)	295,900	309,820	328,850	380,253	416,418	36,165
EDA (290)	289,982	303,623	322,273	372,648	408,089	35,441
Total Tax Rate Special Levies	0.0303	0.0300	0.0276	0.0292	0.0316	0.0804
Net Tax Levy - All City Levies	10,748,148	11,172,521	11,835,455	12,785,506	14,623,080	
Local Government Aid (LGA)	5,988,340	6,029,788	6,102,837	6,972,221	6,982,826	0.15%
Local Government Aid Change	88,053	41,448	114,497	942,433	10,605	

2025 Equipment Loan Preliminary Tax Levy

Annual Interest Rate 5%
 Loan Term 8
 # of Payments/Year 2
 Loan Amount 1,600,000
 Start of Loan

Period	Payment Date	Payment	Interest	Principal	Balance	Taxy Levy	
	6/1/2025	(\$40,000)	(\$40,000)		\$0	\$1,600,000	
	12/1/2025	(\$40,000)	(\$40,000)		\$0	\$1,600,000	\$80,000 2025
1	6/1/2026	(\$122,558)	(\$40,000)	(\$82,558)	\$1,517,442		
2	12/1/2026	(\$122,558)	(\$37,936)	(\$84,622)	\$1,432,819	\$245,117	2026
3	6/1/2027	(\$122,558)	(\$35,820)	(\$86,738)	\$1,346,081		
4	12/1/2027	(\$122,558)	(\$33,652)	(\$88,906)	\$1,257,175	\$245,117	2027
5	6/1/2028	(\$122,558)	(\$31,429)	(\$91,129)	\$1,166,046		
6	12/1/2028	(\$122,558)	(\$29,151)	(\$93,407)	\$1,072,639	\$245,117	2028
7	6/1/2029	(\$122,558)	(\$26,816)	(\$95,742)	\$976,896		
8	12/1/2029	(\$122,558)	(\$24,422)	(\$98,136)	\$878,760	\$245,117	2029
9	6/1/2030	(\$122,558)	(\$21,969)	(\$100,589)	\$778,171		
10	12/1/2030	(\$122,558)	(\$19,454)	(\$103,104)	\$675,067	\$245,117	2030
11	6/1/2031	(\$122,558)	(\$16,877)	(\$105,682)	\$569,385		
12	12/1/2031	(\$122,558)	(\$14,235)	(\$108,324)	\$461,061	\$245,117	2031
13	6/1/2032	(\$122,558)	(\$11,527)	(\$111,032)	\$350,030		
14	12/1/2032	(\$122,558)	(\$8,751)	(\$113,808)	\$236,222	\$245,117	2032
15	6/1/2033	(\$122,558)	(\$5,906)	(\$116,653)	\$119,569		
16	12/1/2033	(\$122,558)	(\$2,989)	(\$119,569)	\$0	\$245,117	2033

(\$1,795,817.34) (\$440,934.11) (\$1,600,000.00)

4.6% Interest Rate

Annual Interest Rate 4.6%
 Loan Term 8
 # of Payments/Year 2
 Loan Amount 1,600,000
 Start of Loan

Period	Payment Date	Payment	Interest	Principal	Balance	Taxy Levy	
	6/1/2025	(\$36,800)	(\$36,800)		\$0	\$1,600,000	
	12/1/2025	(\$36,800)	(\$36,800)		\$0	\$1,600,000	\$73,600 2025
1	6/1/2026	(\$120,659)	(\$36,800)	(\$83,859)	\$1,516,141		
2	12/1/2026	(\$120,659)	(\$34,871)	(\$85,788)	\$1,430,353	\$241,318	2026
3	6/1/2027	(\$120,659)	(\$32,898)	(\$87,761)	\$1,342,593		
4	12/1/2027	(\$120,659)	(\$30,880)	(\$89,779)	\$1,252,813	\$241,318	2027
5	6/1/2028	(\$120,659)	(\$28,815)	(\$91,844)	\$1,160,969		
6	12/1/2028	(\$120,659)	(\$26,702)	(\$93,957)	\$1,067,012	\$241,318	2028
7	6/1/2029	(\$120,659)	(\$24,541)	(\$96,118)	\$970,895		
8	12/1/2029	(\$120,659)	(\$22,331)	(\$98,328)	\$872,566	\$241,318	2029
9	6/1/2030	(\$120,659)	(\$20,069)	(\$100,590)	\$771,976		
10	12/1/2030	(\$120,659)	(\$17,755)	(\$102,903)	\$669,073	\$241,318	2030
11	6/1/2031	(\$120,659)	(\$15,389)	(\$105,270)	\$563,803		
12	12/1/2031	(\$120,659)	(\$12,967)	(\$107,691)	\$456,111	\$241,318	2031
13	6/1/2032	(\$120,659)	(\$10,491)	(\$110,168)	\$345,943		
14	12/1/2032	(\$120,659)	(\$7,957)	(\$112,702)	\$233,241	\$241,318	2032
15	6/1/2033	(\$120,659)	(\$5,365)	(\$115,294)	\$117,946		
16	12/1/2033	(\$120,659)	(\$2,713)	(\$117,946)	(\$0)	\$241,318	2033

(\$1,762,825.14) (\$404,143.02) (\$1,600,000.00)

No Interest Loan

Annual Interest Rate 0%
 Loan Term 8
 # of Payments/Year 2
 Loan Amount 1,600,000
 Start of Loan

Period	Payment Date	Payment	Interest	Principal	Balance	Taxy Levy	
	6/1/2025	\$0	\$0	\$0	\$1,600,000		
	12/1/2025	\$0	\$0	\$0	\$1,600,000	\$0	2025
1	6/1/2026	(\$100,000)	\$0	(\$100,000)	\$1,500,000		
2	12/1/2026	(\$100,000)	\$0	(\$100,000)	\$1,400,000	\$200,000	2026
3	6/1/2027	(\$100,000)	\$0	(\$100,000)	\$1,300,000		
4	12/1/2027	(\$100,000)	\$0	(\$100,000)	\$1,200,000	\$200,000	2027
5	6/1/2028	(\$100,000)	\$0	(\$100,000)	\$1,100,000		
6	12/1/2028	(\$100,000)	\$0	(\$100,000)	\$1,000,000	\$200,000	2028
7	6/1/2029	(\$100,000)	\$0	(\$100,000)	\$900,000		
8	12/1/2029	(\$100,000)	\$0	(\$100,000)	\$800,000	\$200,000	2029
9	6/1/2030	(\$100,000)	\$0	(\$100,000)	\$700,000		
10	12/1/2030	(\$100,000)	\$0	(\$100,000)	\$600,000	\$200,000	2030
11	6/1/2031	(\$100,000)	\$0	(\$100,000)	\$500,000		
12	12/1/2031	(\$100,000)	\$0	(\$100,000)	\$400,000	\$200,000	2031
13	6/1/2032	(\$100,000)	\$0	(\$100,000)	\$300,000		
14	12/1/2032	(\$100,000)	\$0	(\$100,000)	\$200,000	\$200,000	2032
15	6/1/2033	(\$100,000)	\$0	(\$100,000)	\$100,000		
16	12/1/2033	(\$100,000)	\$0	(\$100,000)	\$0	\$200,000	2033
		(\$1,400,000.00)	\$0.00	(\$1,600,000.00)			

General Ledger

Budget Analysis

User: jkinser@ci.faribault.mn.us
Printed: 11/26/2024 - 1:24PM
Fiscal Year: 2025



2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				101	General Fund					
				R01	Taxes					
8,632,730.00	9,218,112.65	10,233,395.00	0.00	410-31010	Current Ad Valorem Taxes	0.00	11,680,460.00	11,680,460.00	0.00	11,913,558.00
50,847.96	57,170.79	0.00	0.00	410-31020	Delinquent Ad Valorem Taxes	0.00	0.00	0.00	0.00	0.00
16,874.50	19,474.27	14,000.00	0.00	410-31030	Mobile Home Taxes	0.00	16,000.00	16,000.00	0.00	14,000.00
4,500.32	11,838.56	6,000.00	0.00	410-31035	Delinquent Mobile Home Taxes	0.00	6,000.00	6,000.00	0.00	6,000.00
48,017.67	7,559.66	0.00	0.00	410-31040	Excess Tax Increment	0.00	0.00	0.00	0.00	0.00
142,752.34	141,770.98	120,000.00	0.00	410-31410	Lodging Tax	0.00	120,000.00	120,000.00	0.00	120,000.00
12,618.95	11,626.64	12,600.00	0.00	410-31500	PILOT	0.00	12,600.00	12,600.00	0.00	12,600.00
1,250.42	0.00	0.00	0.00	410-31550	Green Acres	0.00	0.00	0.00	0.00	0.00
239,270.24	215,480.50	230,000.00	0.00	410-31810	Franchise Tax	0.00	200,000.00	200,000.00	0.00	230,000.00
1,965.49	3,773.42	6,000.00	0.00	410-31900	Penalties & Interest Taxes	0.00	6,000.00	6,000.00	0.00	6,000.00
9,150,827.89	9,686,807.47	10,621,995.00	0.00		Taxes Totals:	0.00	12,041,060.00	12,041,060.00	0.00	12,302,158.00
				R02	Permit & Licenses					
84,243.14	75,326.74	78,000.00	0.00	410-32110	Liquor Licenses	0.00	78,000.00	78,000.00	0.00	78,000.00
180.00	0.00	100.00	0.00	410-32160	Home Occupation Permits	0.00	100.00	100.00	0.00	100.00
6,050.00	4,600.00	5,700.00	0.00	410-32180	Cigarette Licenses	0.00	5,700.00	5,700.00	0.00	5,700.00
7,452.99	6,022.92	6,000.00	0.00	410-32190	Other Business Licenses/Permit	0.00	6,000.00	6,000.00	0.00	6,000.00
2,833.00	2,497.00	2,900.00	0.00	410-32260	Sign Permits	0.00	3,000.00	3,000.00	0.00	3,000.00
0.00	0.00	0.00	0.00	420-32192	Plumber's License	0.00	0.00	0.00	0.00	0.00
341,014.49	347,960.06	275,000.00	0.00	420-32210	Building Permit	0.00	350,000.00	350,000.00	0.00	350,000.00
17,437.53	134,637.55	90,000.00	0.00	420-32211	Building Permit-State	0.00	75,000.00	75,000.00	0.00	75,000.00
113,288.69	107,795.56	90,000.00	0.00	420-32220	Electrical Permits	0.00	80,000.00	80,000.00	0.00	80,000.00
54,137.74	55,523.60	37,000.00	0.00	420-32230	Plumbing & Heating Permits	0.00	37,000.00	37,000.00	0.00	37,000.00
8,208.83	7,401.31	11,150.00	0.00	420-32235	Sprinkler Permit	0.00	11,150.00	11,150.00	0.00	11,150.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
0.00	949.59	2,000.00	0.00	420-32263	Downtown 14 Day Parking Permit	0.00	1,000.00	1,000.00	0.00	2,000.00
46,510.00	62,980.00	50,000.00	0.00	420-32270	Rental Registration	0.00	65,570.00	65,570.00	0.00	65,570.00
11,385.10	42,256.61	16,000.00	0.00	430-32261	Excavating Permits	0.00	21,000.00	21,000.00	0.00	21,000.00
1,235.00	950.00	1,000.00	0.00	430-32262	Grading Permit	0.00	1,000.00	1,000.00	0.00	1,000.00
650.00	610.00	600.00	0.00	450-32275	Keg Permits	0.00	0.00	0.00	0.00	600.00
694,626.51	849,510.94	665,450.00	0.00		Permit & Licenses Totals:	0.00	734,520.00	734,520.00	0.00	736,120.00
				R03	Intergovernmental Revenue					
1,305,758.82	0.00	0.00	0.00	410-33160	Federal Grants	0.00	0.00	0.00	0.00	0.00
6,029,788.00	6,102,837.00	6,528,073.00	0.00	410-33401	Local Government Aid	0.00	6,982,826.00	6,982,826.00	0.00	6,528,073.00
997.97	1,778.62	1,500.00	0.00	410-33402	Market Value Homestead Credit	0.00	1,500.00	1,500.00	0.00	1,500.00
5,048.52	175,013.61	0.00	0.00	410-33422	Other State Grants & Aids-PERA	0.00	0.00	0.00	0.00	0.00
23,445.96	114,654.17	0.00	0.00	420-33160	Federal Grants	0.00	0.00	0.00	0.00	0.00
31,459.33	31,316.15	35,000.00	0.00	420-33416	Police Training Reimbursement	0.00	35,000.00	35,000.00	0.00	35,000.00
153,651.06	173,926.82	150,000.00	0.00	420-33420	Insurance Premium Tax - Fire	0.00	150,000.00	150,000.00	0.00	150,000.00
338,889.31	336,664.65	335,000.00	0.00	420-33421	Insurance Premium Tax - Police	0.00	335,000.00	335,000.00	0.00	335,000.00
9,956.86	1,129,477.82	23,000.00	0.00	420-33422	Other State Grants & Aids	0.00	12,000.00	37,500.00	0.00	23,000.00
29,921.65	16,394.06	29,000.00	0.00	420-33425	Other Grants & Aids	0.00	22,500.00	22,500.00	0.00	29,000.00
117,044.52	119,533.19	118,200.00	0.00	420-33630	School District Reimbursements	0.00	130,675.00	130,675.00	0.00	118,200.00
297,804.00	285,126.00	297,250.00	0.00	430-33418	MSA Maintenance	0.00	295,503.00	295,503.00	0.00	297,250.00
31,028.90	32,272.90	32,507.00	0.00	430-33422	Other State Grants & Aids	0.00	34,465.00	34,465.00	0.00	34,465.00
17,208.00	19,167.70	18,256.00	0.00	430-33620	County Grants	0.00	18,955.00	18,955.00	0.00	18,955.00
0.00	5,000.00	0.00	0.00	450-33160	Federal Grants	0.00	0.00	0.00	0.00	0.00
1,200.00	1,799.80	0.00	0.00	450-33422	Other States Grants & Aids	0.00	0.00	0.00	0.00	0.00
213,599.00	219,599.00	228,390.00	0.00	450-33620	County Grants	0.00	228,390.00	228,390.00	0.00	228,390.00
8,606,801.90	8,764,561.49	7,796,176.00	0.00		Intergovernmental Revenue Totals:	0.00	8,246,814.00	8,272,314.00	0.00	7,798,833.00
				R04	Charges for Services					
20,336.00	11,150.00	13,100.00	0.00	410-34103	Zoning & Subdivision Fees	0.00	14,200.00	14,200.00	0.00	13,100.00
8,192.00	5,016.00	11,000.00	0.00	410-34107	Assessment Searches	0.00	5,000.00	5,000.00	0.00	11,000.00
10,444.51	24,524.02	22,902.00	0.00	410-34108	Administrative Fees	0.00	32,793.00	32,793.00	0.00	22,902.00
52.00	2.25	0.00	0.00	410-34110	Copies/Misc Charge for Service	0.00	0.00	0.00	0.00	0.00
0.00	63,025.92	62,500.00	0.00	410-34111	Electric/Gas Franchise Fees	0.00	62,500.00	62,500.00	0.00	62,500.00
131,956.73	181,409.95	132,000.00	0.00	420-34104	Plan Check Fees	0.00	132,000.00	132,000.00	0.00	132,000.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
9,765.83	43,215.60	30,000.00	0.00	420-34106	Plan Check Fees - State	0.00	15,000.00	15,000.00	0.00	15,000.00
22,129.50	8,267.00	4,000.00	0.00	420-34201	Special Police Services	0.00	4,000.00	4,000.00	0.00	4,000.00
108,027.61	111,922.55	115,660.00	0.00	420-34202	Special Fire Protection Serv	0.00	119,707.00	119,707.00	0.00	119,707.00
981.25	1,016.25	1,100.00	0.00	420-34203	Accident Reports/Copies	0.00	1,100.00	1,100.00	0.00	1,100.00
1,017.24	(1,047.24)	0.00	0.00	420-34206	Mowing & Garbage Cleanup	0.00	0.00	0.00	0.00	0.00
4,095.00	4,095.00	4,200.00	0.00	420-34207	Animal Pound Fees	0.00	4,200.00	4,200.00	0.00	4,200.00
1,600.00	100.00	1,200.00	0.00	420-34220	Plumbing Verification Fee	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100.00	0.00	430-34105	Sale of Maps & Publications	0.00	0.00	0.00	0.00	0.00
803,247.55	724,956.13	875,000.00	0.00	430-38460	Engineering Fees	0.00	735,000.00	735,000.00	0.00	735,000.00
111,676.08	121,665.80	130,000.00	0.00	450-34700	Program Revenue	0.00	130,000.00	130,000.00	0.00	130,000.00
71,849.13	96,303.28	100,000.00	0.00	450-34720	Swimming Pool Fees	0.00	100,000.00	100,000.00	0.00	100,000.00
118,345.19	148,896.66	120,000.00	0.00	450-34721	Aquatic Swimming Pool Fees	0.00	120,000.00	120,000.00	0.00	120,000.00
68,782.96	73,873.33	80,000.00	0.00	450-34741	Aquatic Center Concessions	0.00	80,000.00	80,000.00	0.00	80,000.00
(10,887.13)	35,993.11	8,000.00	0.00	450-34760	Library Use Fees	0.00	10,000.00	10,000.00	0.00	10,000.00
16,562.58	(24,106.29)	0.00	0.00	450-34761	Library Use Fees-Allowance	0.00	0.00	0.00	0.00	0.00
14,111.72	20,062.39	16,000.00	0.00	450-34780	Park Shelter Fees	0.00	16,000.00	16,000.00	0.00	16,000.00
118,723.31	153,073.43	115,000.00	0.00	450-34793	Facility Fees	0.00	125,000.00	125,000.00	0.00	115,000.00
750.00	6,200.00	2,600.00	0.00	450-34794	Aquatic Center Facility Fees	0.00	2,600.00	2,600.00	0.00	2,600.00
359.82	355.71	1,200.00	0.00	450-34920	Merchandise Sales	0.00	1,200.00	1,200.00	0.00	1,200.00
1,632,118.88	1,809,970.85	1,845,562.00	0.00		Charges for Services Totals:	0.00	1,710,300.00	1,710,300.00	0.00	1,695,309.00
				R05	Fines & Forfeits					
115,745.44	125,969.31	118,000.00	0.00	420-35101	Court Fines	0.00	118,000.00	118,000.00	0.00	118,000.00
13,055.00	14,910.00	15,000.00	0.00	420-35102	Parking Fines	0.00	15,000.00	15,000.00	0.00	15,000.00
356.00	1,435.36	0.00	0.00	420-35200	Forfeited & Seized Assets	0.00	0.00	0.00	0.00	0.00
2,196.55	0.00	0.00	0.00	450-35103	Library Fines	0.00	0.00	0.00	0.00	0.00
131,352.99	142,314.67	133,000.00	0.00		Fines & Forfeits Totals:	0.00	133,000.00	133,000.00	0.00	133,000.00
				R06	Miscellaneous Revenue					
496.17	3,394.12	3,000.00	0.00	410-36101	Special Assessments - County	0.00	3,000.00	3,000.00	0.00	3,000.00
58.02	337.12	100.00	0.00	410-36102	Penalties & Interest	0.00	100.00	100.00	0.00	100.00
529.64	29.64	0.00	0.00	410-36103	Penalties	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	410-36105	Special Assessments - Prepays	0.00	0.00	0.00	0.00	0.00
210,391.06	45,374.63	3,000.00	0.00	410-36200	Other Miscellaneous Revenue	0.00	3,000.00	3,000.00	0.00	3,000.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
132,130.04	267,291.72	208,550.00	0.00	410-36210	Interest on Investments	0.00	287,150.00	287,150.00	0.00	208,550.00
(618,747.11)	232,433.31	0.00	0.00	410-36211	Interest Market Value	0.00	0.00	0.00	0.00	0.00
7,286.94	11,395.34	17,800.00	0.00	410-36220	Rents & Leases	0.00	9,233.00	9,233.00	0.00	17,800.00
31,592.49	62,246.80	500.00	0.00	410-36240	Refunds & Reimbursements	0.00	500.00	500.00	0.00	500.00
4,192.62	3,930.00	2,500.00	0.00	410-36245	NSF Check Fees	0.00	2,500.00	2,500.00	0.00	2,500.00
(87.84)	(140.25)	0.00	0.00	420-36102	Penalties & Interest	0.00	0.00	0.00	0.00	0.00
60.50	0.00	0.00	0.00	420-36103	Penalties	0.00	0.00	0.00	0.00	0.00
6,615.32	2,570.93	500.00	0.00	420-36200	Other Miscellaneous Revenue	0.00	500.00	500.00	0.00	500.00
11,948.79	120,455.00	0.00	0.00	420-36230	Contributions & Donations	0.00	0.00	0.00	0.00	0.00
3,892.84	21,099.19	5,000.00	0.00	420-36240	Refunds & Reimbursements	0.00	5,000.00	5,000.00	0.00	5,000.00
362.95	748.60	250.00	0.00	420-36260	Surcharges Collected	0.00	250.00	250.00	0.00	250.00
10.00	2,480.80	0.00	0.00	430-36200	Other Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
(2,543.29)	15,719.65	1,000.00	0.00	430-36240	Refunds & Reimbursements	0.00	1,000.00	1,000.00	0.00	1,000.00
10.00	1,613.47	0.00	0.00	450-36200	Other Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
32,450.00	29,950.00	15,000.00	0.00	450-36230	Contributions & Donations	0.00	15,000.00	15,000.00	0.00	15,000.00
24,243.89	27,057.83	22,740.00	0.00	450-36240	Refunds & Reimbursements	0.00	22,740.00	22,740.00	0.00	22,740.00
(155,106.97)	847,987.90	279,940.00	0.00		Miscellaneous Revenue Totals:	0.00	349,973.00	349,973.00	0.00	279,940.00
				R07	Other Sources					
22,599.87	277,359.48	0.00	0.00	410-39330	Lease Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	-467,418.00	0.00	410-39998	Use of Fund Balance	0.00	-389,659.00	-385,979.00	0.00	-467,418.00
0.00	146,727.37	0.00	0.00	420-39331	SBITA Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	6,627.03	0.00	0.00	430-39330	Lease Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	8,611.56	0.00	0.00	450-39330	Lease Proceeds	0.00	0.00	0.00	0.00	0.00
22,599.87	439,325.44	(467,418.00)	0.00		Other Sources Totals:	0.00	(389,659.00)	(385,979.00)	0.00	(467,418.00)
20,083,221.07	22,540,478.76	20,874,705.00	0.00		REVENUES TOTALS:	0.00	22,826,008.00	22,855,188.00	0.00	22,477,942.00
				41110	Council					
				E01	Personnel Services					
61,400.28	69,799.96	72,300.00	0.00	410-41030	Part-time Employees	0.00	72,300.00	72,300.00	0.00	72,300.00
2,648.76	3,490.04	3,615.00	0.00	410-41210	PERA	0.00	3,615.00	3,615.00	0.00	3,615.00
3,806.52	4,327.64	4,485.00	0.00	410-41220	FICA	0.00	4,485.00	4,485.00	0.00	4,485.00
890.04	1,012.12	1,048.00	0.00	410-41225	Medicare	0.00	1,048.00	1,048.00	0.00	1,048.00
65.48	79.84	386.00	0.00	410-41510	Workers Compensation Insurance	0.00	681.00	681.00	0.00	681.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
68,811.08	78,709.60	81,834.00	0.00		Personnel Services Totals:	0.00	82,129.00	82,129.00	0.00	82,129.00
				E02	Supplies					
44.60	30.00	0.00	0.00	410-42010	Office Supplies	0.00	25.00	25.00	0.00	25.00
0.00	99.50	50.00	0.00	410-42030	Printed Forms	0.00	50.00	50.00	0.00	50.00
141.52	40.00	150.00	0.00	410-42110	General Supplies	0.00	150.00	150.00	0.00	150.00
2,002.90	1,019.30	1,200.00	0.00	410-42115	Meeting	0.00	1,200.00	1,200.00	0.00	1,200.00
0.00	0.00	150.00	0.00	410-42410	Minor Equipment & Tools	0.00	0.00	0.00	0.00	0.00
1,174.00	243.00	250.00	0.00	410-42420	Minor Computer Equipment	0.00	900.00	900.00	0.00	900.00
3,363.02	1,431.80	1,800.00	0.00		Supplies Totals:	0.00	2,325.00	2,325.00	0.00	2,325.00
				E03	Other Services & Charges					
25,992.60	16,427.16	71,200.00	0.00	410-43090	Expert & Professional Services	0.00	15,400.00	15,400.00	0.00	15,400.00
5,049.23	1,140.00	0.00	0.00	410-43095	Software Maintenance & Support	0.00	0.00	0.00	0.00	0.00
1,856.07	2,815.52	2,000.00	0.00	410-43130	Mayor's Reception	0.00	2,500.00	2,500.00	0.00	2,500.00
450.00	225.00	500.00	0.00	410-43140	Training & Education	0.00	500.00	500.00	0.00	500.00
3.71	37.40	50.00	0.00	410-43220	Postage	0.00	100.00	100.00	0.00	100.00
403.07	529.10	0.00	0.00	410-43250	Other Communications	0.00	600.00	600.00	0.00	600.00
125.00	1,964.07	2,500.00	0.00	410-43310	Travel Expense	0.00	2,500.00	2,500.00	0.00	2,500.00
14,033.05	11,082.15	12,000.00	0.00	410-43510	Legal Notices Publishing	0.00	12,000.00	12,000.00	0.00	12,000.00
405.80	453.42	489.00	0.00	410-43610	Insurance & Bonds	0.00	489.00	489.00	0.00	489.00
0.00	0.00	0.00	0.00	410-44045	Equipment Repairs	0.00	0.00	0.00	0.00	0.00
0.00	450.00	0.00	0.00	410-44160	Rents & Leases	0.00	0.00	0.00	0.00	0.00
20,586.00	21,597.00	21,705.00	0.00	410-44330	Dues & Subscriptions	0.00	17,356.00	17,356.00	0.00	22,000.00
172,024.27	143,588.00	236,749.00	0.00	410-44383	Donations/ Civic Organizations	0.00	262,147.00	262,147.00	0.00	236,749.00
142,752.34	141,770.98	120,000.00	0.00	410-44384	Lodging Tax - Chamber	0.00	120,000.00	120,000.00	0.00	120,000.00
383,681.14	342,079.80	467,193.00	0.00		Other Services & Charges Totals:	0.00	433,592.00	433,592.00	0.00	412,838.00
455,855.24	422,221.20	550,827.00	0.00		EXPENDITURES TOTALS:	0.00	518,046.00	518,046.00	0.00	497,292.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
455,855.24	422,221.20	550,827.00	0.00		DEPARTMENT EXPENSES	0.00	518,046.00	518,046.00	0.00	497,292.00
(455,855.24)	(422,221.20)	(550,827.00)	0.00		Council Totals:	0.00	(518,046.00)	(518,046.00)	0.00	(497,292.00)
				41320	City Administration					
				E01	Personnel Services					
208,494.39	219,602.78	216,571.00	0.00	410-41010	Full-time Employees	0.00	205,315.00	238,306.00	0.00	201,643.00
0.00	0.00	0.00	0.00	410-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
508.23	1,064.00	1,871.00	0.00	410-41120	Holiday	0.00	0.00	0.00	0.00	1,128.00
2,541.14	2,660.00	2,792.00	0.00	410-41130	Vacation Buyback	0.00	0.00	0.00	0.00	0.00
2,289.56	2,374.72	1,652.00	0.00	410-41140	Sick Leave Buyback	0.00	825.00	811.00	0.00	811.00
4,104.00	4,106.32	4,104.00	0.00	410-41170	Vehicle Allowance	0.00	3,996.00	3,996.00	0.00	3,996.00
319.20	715.87	2,315.00	0.00	410-41190	Other Pay	0.00	1,991.00	1,991.00	0.00	1,991.00
15,675.16	16,552.87	16,503.00	0.00	410-41210	PERA	0.00	15,519.00	17,993.00	0.00	15,328.00
10,840.11	11,721.46	14,217.00	0.00	410-41220	FICA	0.00	13,152.00	15,196.00	0.00	12,993.00
2,941.18	3,113.30	3,325.00	0.00	410-41225	Medicare	0.00	3,076.00	3,553.00	0.00	3,038.00
28,175.76	30,257.68	43,931.00	0.00	410-41310	Health Insurance	0.00	34,226.00	34,218.00	0.00	37,693.00
1,123.12	1,145.88	1,171.00	0.00	410-41311	HSA Contribution	0.00	1,149.00	1,149.00	0.00	1,149.00
70.58	47.05	0.00	0.00	410-41312	HSA Contribution Medica Invest	0.00	0.00	0.00	0.00	0.00
0.00	826.67	697.00	0.00	410-41320	Dental Insurance	0.00	854.00	854.00	0.00	802.00
681.92	698.62	759.00	0.00	410-41330	Life Insurance	0.00	719.00	835.00	0.00	706.00
410.66	428.91	455.00	0.00	410-41340	Disability Insurance	0.00	431.00	500.00	0.00	423.00
0.00	0.00	0.00	0.00	410-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
1,054.24	1,380.16	1,523.00	0.00	410-41510	Workers Compensation Insurance	0.00	1,202.00	1,389.00	0.00	1,188.00
279,229.25	296,696.29	311,886.00	0.00		Personnel Services Totals:	0.00	282,455.00	320,791.00	0.00	282,889.00
				E02	Supplies					
202.78	76.36	300.00	0.00	410-42010	Office Supplies	0.00	300.00	300.00	0.00	300.00
78.46	0.00	250.00	0.00	410-42020	Computer Supplies	0.00	250.00	250.00	0.00	250.00
2,056.73	1,203.16	1,500.00	0.00	410-42030	Printed Forms	0.00	1,500.00	1,500.00	0.00	1,500.00
0.00	22.00	100.00	0.00	410-42110	General Supplies	0.00	100.00	100.00	0.00	100.00
101.61	469.96	250.00	0.00	410-42115	Meeting	0.00	1,000.00	1,000.00	0.00	1,000.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	300.00	0.00	410-42180	Uniforms	0.00	300.00	150.00	0.00	300.00
220.00	332.85	10,250.00	0.00	410-42410	Minor Equipment & Tools	0.00	1,000.00	1,000.00	0.00	1,000.00
0.00	653.40	2,500.00	0.00	410-42420	Minor Computer Equipment	0.00	1,700.00	1,700.00	0.00	1,700.00
2,659.58	2,757.73	15,450.00	0.00		Supplies Totals:	0.00	6,150.00	6,000.00	0.00	6,150.00
				E03	Other Services & Charges					
4,151.20	3,582.74	8,960.00	0.00	410-43090	Expert & Professional Services	0.00	35,000.00	35,000.00	0.00	40,000.00
1,051.84	5,086.46	300.00	0.00	410-43095	Software Maintenance & Support	0.00	5,000.00	5,000.00	0.00	5,000.00
1,180.00	913.00	1,500.00	0.00	410-43140	Training & Education	0.00	3,000.00	3,000.00	0.00	3,000.00
0.00	0.00	0.00	0.00	410-43210	Telephone	0.00	600.00	600.00	0.00	600.00
1,464.42	819.55	900.00	0.00	410-43220	Postage	0.00	900.00	900.00	0.00	900.00
561.48	475.65	500.00	0.00	410-43250	Other Communications	0.00	500.00	500.00	0.00	500.00
1,377.06	1,430.84	1,500.00	0.00	410-43310	Travel Expense	0.00	4,400.00	4,400.00	0.00	4,400.00
897.48	914.04	987.00	0.00	410-43610	Insurance & Bonds	0.00	987.00	987.00	0.00	987.00
317.66	277.09	200.00	0.00	410-44045	Equipment Repairs	0.00	200.00	200.00	0.00	200.00
473.64	493.40	500.00	0.00	410-44330	Dues & Subscriptions	0.00	1,650.00	1,650.00	0.00	1,650.00
138.35	0.00	250.00	0.00	410-44382	Employee Programs	0.00	500.00	500.00	0.00	500.00
11,613.13	13,992.77	15,597.00	0.00		Other Services & Charges Totals:	0.00	52,737.00	52,737.00	0.00	57,737.00
293,501.96	313,446.79	342,933.00	0.00		EXPENDITURES TOTALS:	0.00	341,342.00	379,528.00	0.00	346,776.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
293,501.96	313,446.79	342,933.00	0.00		DEPARTMENT EXPENSES	0.00	341,342.00	379,528.00	0.00	346,776.00
(293,501.96)	(313,446.79)	(342,933.00)	0.00		City Administration Totals:	0.00	(341,342.00)	(379,528.00)	0.00	(346,776.00)
				41350	Communications					
				E01	Personnel Services					
0.00	63,844.60	81,266.00	0.00	410-41010	Full-time Employees	0.00	86,705.00	85,155.00	0.00	85,117.00
0.00	592.80	625.00	0.00	410-41120	Holiday	0.00	667.00	655.00	0.00	655.00
0.00	0.00	0.00	0.00	410-41140	Sick Leave Buyback	0.00	1,251.00	1,228.00	0.00	1,228.00
0.00	2,000.00	2,400.00	0.00	410-41170	Vehicle Allowance	0.00	2,208.00	2,208.00	0.00	2,208.00
0.00	315.00	0.00	0.00	410-41190	Other Pay	0.00	0.00	0.00	0.00	0.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	4,832.80	6,142.00	0.00	410-41210	PERA	0.00	6,553.00	6,436.00	0.00	6,433.00
0.00	4,123.09	5,226.00	0.00	410-41220	FICA	0.00	5,632.00	5,533.00	0.00	5,531.00
0.00	964.29	1,222.00	0.00	410-41225	Medicare	0.00	1,317.00	1,294.00	0.00	1,294.00
0.00	210.10	285.00	0.00	410-41330	Life Insurance	0.00	304.00	298.00	0.00	298.00
0.00	126.21	171.00	0.00	410-41340	Disability Insurance	0.00	182.00	179.00	0.00	179.00
0.00	0.00	559.00	0.00	410-41510	Workers Compensation Insurance	0.00	473.00	465.00	0.00	465.00
0.00	77,008.89	97,896.00	0.00		Personnel Services Totals:	0.00	105,292.00	103,451.00	0.00	103,408.00
				E02	Supplies					
0.00	58.76	250.00	0.00	410-42010	Office Supplies	0.00	250.00	250.00	0.00	250.00
0.00	38.02	250.00	0.00	410-42020	Computer Supplies	0.00	250.00	250.00	0.00	250.00
0.00	57.25	100.00	0.00	410-42030	Printed Forms	0.00	100.00	100.00	0.00	100.00
0.00	28.50	150.00	0.00	410-42110	General Supplies	0.00	150.00	150.00	0.00	150.00
0.00	106.75	150.00	0.00	410-42180	Uniforms	0.00	150.00	150.00	0.00	150.00
0.00	4,037.00	250.00	0.00	410-42410	Minor Equipment & Tools	0.00	250.00	250.00	0.00	250.00
0.00	4,569.06	250.00	0.00	410-42420	Minor Computer Equipment	0.00	250.00	250.00	0.00	250.00
0.00	8,895.34	1,400.00	0.00		Supplies Totals:	0.00	1,400.00	1,400.00	0.00	1,400.00
				E03	Other Services & Charges					
0.00	17,241.85	3,800.00	0.00	410-43095	Software Maintenance & Support	0.00	22,000.00	22,000.00	0.00	22,000.00
0.00	360.00	500.00	0.00	410-43140	Training & Education	0.00	500.00	500.00	0.00	500.00
0.00	459.66	500.00	0.00	410-43210	Telephone	0.00	1,000.00	1,000.00	0.00	1,000.00
0.00	96.16	0.00	0.00	410-43250	Other Communications	0.00	0.00	0.00	0.00	0.00
0.00	100.17	400.00	0.00	410-43310	Travel Expense	0.00	400.00	400.00	0.00	400.00
0.00	0.00	0.00	0.00	410-43430	Advertising - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	410-43610	Insurance & Bonds	0.00	988.00	988.00	0.00	0.00
0.00	874.00	0.00	0.00	410-44330	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00
0.00	19,131.84	5,200.00	0.00		Other Services & Charges Totals:	0.00	24,888.00	24,888.00	0.00	23,900.00
0.00	105,036.07	104,496.00	0.00		EXPENDITURES TOTALS:	0.00	131,580.00	129,739.00	0.00	128,708.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	105,036.07	104,496.00	0.00		DEPARTMENT EXPENSES	0.00	131,580.00	129,739.00	0.00	128,708.00
0.00	(105,036.07)	(104,496.00)	0.00		Communications Totals:	0.00	(131,580.00)	(129,739.00)	0.00	(128,708.00)
				41410	Election					
				E01	Personnel Services					
31,649.00	0.00	32,000.00	0.00	410-41040	Temporary Employees	0.00	0.00	0.00	0.00	0.00
115.57	0.00	0.00	0.00	410-41220	FICA	0.00	0.00	0.00	0.00	0.00
27.02	0.00	0.00	0.00	410-41225	Medicare	0.00	0.00	0.00	0.00	0.00
31,791.59	0.00	32,000.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E02	Supplies					
200.35	117.82	250.00	0.00	410-42010	Office Supplies	0.00	250.00	250.00	0.00	250.00
1,978.31	0.00	2,500.00	0.00	410-42110	General Supplies	0.00	0.00	0.00	0.00	0.00
1,343.28	0.00	1,500.00	0.00	410-42410	Minor Equipment & Tools	0.00	0.00	0.00	0.00	0.00
3,521.94	117.82	4,250.00	0.00		Supplies Totals:	0.00	250.00	250.00	0.00	250.00
				E03	Other Services & Charges					
0.00	0.00	5,000.00	0.00	410-43095	Software Maintenance & Support	0.00	5,000.00	5,000.00	0.00	5,000.00
756.00	0.00	1,000.00	0.00	410-43510	Legal Notices Publishing	0.00	0.00	0.00	0.00	0.00
1,810.00	1,810.00	1,810.00	0.00	410-44160	Rents & Leases	0.00	1,810.00	1,810.00	0.00	1,810.00
200.27	0.00	250.00	0.00	410-44370	Miscellaneous Charges	0.00	0.00	0.00	0.00	0.00
2,766.27	1,810.00	8,060.00	0.00		Other Services & Charges Totals:	0.00	6,810.00	6,810.00	0.00	6,810.00
38,079.80	1,927.82	44,310.00	0.00		EXPENDITURES TOTALS:	0.00	7,060.00	7,060.00	0.00	7,060.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
38,079.80	1,927.82	44,310.00	0.00		DEPARTMENT EXPENSES	0.00	7,060.00	7,060.00	0.00	7,060.00
(38,079.80)	(1,927.82)	(44,310.00)	0.00		Election Totals:	0.00	(7,060.00)	(7,060.00)	0.00	(7,060.00)
				41510	Financial Administration					

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				E01	Personnel Services					
258,133.62	284,553.71	329,837.00	0.00	410-41010	Full-time Employees	0.00	329,655.00	332,117.00	0.00	327,514.00
1.88	10.82	0.00	0.00	410-41020	Overtime	0.00	0.00	0.00	0.00	0.00
24,513.28	13,144.71	0.00	0.00	410-41030	Part-time Employees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	410-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	410-41120	Holiday	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	410-41130	Vacation Buyback	0.00	0.00	0.00	0.00	0.00
1,270.44	1,210.35	1,747.00	0.00	410-41140	Sick Leave Buyback	0.00	828.00	0.00	0.00	925.00
377.05	0.00	0.00	0.00	410-41150	Uniform Allowance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	410-41170	Vehicle Allowance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	410-41190	Other Pay	0.00	0.00	0.00	0.00	0.00
21,198.77	22,346.51	24,738.00	0.00	410-41210	PERA	0.00	24,725.00	24,908.00	0.00	24,563.00
16,007.62	16,684.64	20,558.00	0.00	410-41220	FICA	0.00	20,490.00	20,590.00	0.00	19,991.00
3,743.68	3,902.10	4,808.00	0.00	410-41225	Medicare	0.00	4,791.00	4,815.00	0.00	4,763.00
44,064.32	47,805.40	50,806.00	0.00	410-41310	Health Insurance	0.00	54,240.00	42,521.00	0.00	66,658.00
1,389.98	1,417.14	1,449.00	0.00	410-41311	HSA Contribution	0.00	1,889.00	1,958.00	0.00	1,889.00
239.73	393.87	0.00	0.00	410-41312	HSA Contribution Medica Invest	0.00	0.00	0.00	0.00	0.00
0.00	1,828.30	1,271.00	0.00	410-41320	Dental Insurance	0.00	1,599.00	1,169.00	0.00	1,501.00
812.99	896.79	1,074.00	0.00	410-41330	Life Insurance	0.00	1,051.00	1,252.00	0.00	1,050.00
503.72	568.93	693.00	0.00	410-41340	Disability Insurance	0.00	692.00	698.00	0.00	687.00
0.00	0.00	0.00	0.00	410-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
1,415.67	1,836.92	2,202.00	0.00	410-41510	Workers Compensation Insurance	0.00	1,872.00	1,881.00	0.00	1,861.00
373,672.75	396,600.19	439,183.00	0.00		Personnel Services Totals:	0.00	441,832.00	431,909.00	0.00	451,402.00
				E02	Supplies					
285.23	525.57	350.00	0.00	410-42010	Office Supplies	0.00	0.00	0.00	0.00	0.00
215.90	162.23	100.00	0.00	410-42020	Computer Supplies	0.00	0.00	0.00	0.00	0.00
215.41	1,575.35	1,700.00	0.00	410-42030	Printed Forms	0.00	1,700.00	1,700.00	0.00	1,700.00
26.48	87.48	200.00	0.00	410-42110	General Supplies	0.00	800.00	800.00	0.00	800.00
0.00	343.30	300.00	0.00	410-42115	Meeting	0.00	400.00	400.00	0.00	400.00
0.00	39.90	900.00	0.00	410-42180	Uniforms	0.00	900.00	900.00	0.00	900.00
522.01	0.00	600.00	0.00	410-42410	Minor Equipment & Tools	0.00	600.00	600.00	0.00	600.00
3,966.67	1,494.94	2,702.00	0.00	410-42420	Minor Computer Equipment	0.00	2,702.00	2,702.00	0.00	2,702.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
5,231.70	4,228.77	6,852.00	0.00		Supplies Totals:	0.00	7,102.00	7,102.00	0.00	7,102.00
				E03	Other Services & Charges					
30,075.25	29,197.45	29,075.00	0.00	410-43010	Auditing & Accounting Services	0.00	30,747.00	30,747.00	0.00	29,075.00
2,351.02	19,760.82	4,000.00	0.00	410-43090	Expert & Professional Services	0.00	7,150.00	7,150.00	0.00	7,150.00
13,264.00	12,775.23	15,097.00	0.00	410-43095	Software Maintenance & Support	0.00	46,209.00	102,663.00	0.00	15,097.00
565.00	785.00	3,350.00	0.00	410-43140	Training & Education	0.00	4,250.00	4,250.00	0.00	4,250.00
0.00	2,705.25	5,600.00	0.00	410-43150	Tuition Reimbursement	0.00	0.00	0.00	0.00	0.00
988.92	987.76	1,020.00	0.00	410-43210	Telephone	0.00	1,020.00	1,020.00	0.00	1,020.00
1,292.97	1,096.14	1,600.00	0.00	410-43220	Postage	0.00	1,600.00	1,600.00	0.00	1,600.00
2,787.67	1,769.83	2,760.00	0.00	410-43250	Other Communications	0.00	1,800.00	1,800.00	0.00	1,800.00
830.26	222.71	5,990.00	0.00	410-43310	Travel Expense	0.00	6,970.00	6,970.00	0.00	6,970.00
972.00	121.50	1,500.00	0.00	410-43510	Legal Notices Publishing	0.00	1,625.00	1,625.00	0.00	1,625.00
2,012.54	2,159.43	2,332.00	0.00	410-43610	Insurance & Bonds	0.00	2,332.00	2,332.00	0.00	2,332.00
3,425.44	1,689.32	3,700.00	0.00	410-44045	Equipment Repairs	0.00	1,920.00	1,920.00	0.00	1,920.00
0.00	0.00	0.00	0.00	410-44160	Rents & Leases	0.00	0.00	0.00	0.00	0.00
26.28	1.77	0.00	0.00	410-44310	Cash Short/Over	0.00	20.00	20.00	0.00	20.00
588.85	472.40	500.00	0.00	410-44325	Bank Fees & Charges	0.00	500.00	500.00	0.00	500.00
295.00	485.00	1,744.00	0.00	410-44330	Dues & Subscriptions	0.00	1,580.00	1,580.00	0.00	1,580.00
60.12	0.00	0.00	0.00	410-44370	Miscellaneous Charges	0.00	0.00	0.00	0.00	0.00
0.00	120.00	0.00	0.00	410-44390	Taxes & Licenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	410-44450	Claims & Damages	0.00	0.00	0.00	0.00	0.00
59,535.32	74,349.61	78,268.00	0.00		Other Services & Charges Totals:	0.00	107,723.00	164,177.00	0.00	74,939.00
438,439.77	475,178.57	524,303.00	0.00		EXPENDITURES TOTALS:	0.00	556,657.00	603,188.00	0.00	533,443.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
438,439.77	475,178.57	524,303.00	0.00		DEPARTMENT EXPENSES	0.00	556,657.00	603,188.00	0.00	533,443.00
(438,439.77)	(475,178.57)	(524,303.00)	0.00		Financial Administration Totals:	0.00	(556,657.00)	(603,188.00)	0.00	(533,443.00)
				41580	Information Technology					
				E01	Personnel Services					

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
121,269.40	119,735.71	140,553.00	0.00	410-41010	Full-Time Employees	0.00	156,442.00	153,638.00	0.00	158,730.00
0.00	0.00	250.00	0.00	410-41020	Overtime	0.00	280.00	275.00	0.00	275.00
3,243.64	0.00	0.00	0.00	410-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	410-41120	Holiday	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	410-41130	Vacation Buyback	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	410-41140	Sickleave Buyback	0.00	0.00	0.00	0.00	0.00
2,200.80	2,202.91	2,751.00	0.00	410-41170	Vehicle Allowance	0.00	2,201.00	2,201.00	0.00	2,201.00
0.00	0.00	0.00	0.00	410-41190	Other Pay	0.00	0.00	0.00	0.00	0.00
9,095.01	8,982.01	10,560.00	0.00	410-41210	PERA	0.00	11,754.00	11,543.00	0.00	11,925.00
7,453.12	7,450.88	8,901.00	0.00	410-41220	FICA	0.00	9,853.00	9,679.00	0.00	9,994.00
1,743.07	1,742.66	2,082.00	0.00	410-41225	Medicare	0.00	2,304.00	2,264.00	0.00	2,338.00
20,551.70	8,110.70	9,151.00	0.00	410-41310	Health Insurance	0.00	19,443.00	18,612.00	0.00	10,249.00
1,172.54	618.06	631.00	0.00	410-41311	HSA Contribution	0.00	631.00	1,262.00	0.00	631.00
0.00	800.49	800.00	0.00	410-41320	Dental Insurance	0.00	852.00	852.00	0.00	800.00
345.18	434.98	492.00	0.00	410-41330	Life Insurance	0.00	548.00	538.00	0.00	556.00
206.37	265.35	296.00	0.00	410-41340	Disability Insurance	0.00	328.00	323.00	0.00	334.00
662.59	831.32	952.00	0.00	410-41510	Workers Compensation Insurance	0.00	901.00	884.00	0.00	913.00
167,943.42	151,175.07	177,419.00	0.00		Personnel Services Totals:	0.00	205,537.00	202,071.00	0.00	198,946.00
				E02	Supplies					
97.91	166.86	500.00	0.00	410-42010	Office Supplies	0.00	500.00	500.00	0.00	500.00
2,898.86	1,112.51	830.00	0.00	410-42020	Computer Supplies	0.00	830.00	830.00	0.00	830.00
293.57	1,271.62	1,185.00	0.00	410-42110	General Supplies	0.00	1,185.00	1,185.00	0.00	1,185.00
336.50	102.00	300.00	0.00	410-42180	Uniforms	0.00	300.00	300.00	0.00	300.00
105.48	0.00	50.00	0.00	410-42410	Minor Equipment & Tools	0.00	1,600.00	1,600.00	0.00	1,600.00
4,717.00	14,556.61	3,500.00	0.00	410-42420	Minor Computer Equipment	0.00	1,000.00	1,000.00	0.00	1,000.00
8,449.32	17,209.60	6,365.00	0.00		Supplies Totals:	0.00	5,415.00	5,415.00	0.00	5,415.00
				E03	Other Services & Charges					
0.00	52,525.00	195,000.00	0.00	410-43090	Expert & Professional Services	0.00	185,530.00	165,530.00	0.00	292,000.00
27,014.00	25,314.38	32,807.00	0.00	410-43095	Software Maintenance & Support	0.00	29,372.00	29,372.00	0.00	29,372.00
0.00	0.00	0.00	0.00	410-43130	Communications	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,500.00	0.00	410-43140	Training & Education	0.00	1,500.00	1,500.00	0.00	1,500.00
1,386.60	999.76	1,476.00	0.00	410-43210	Telephone	0.00	1,476.00	1,476.00	0.00	1,476.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
10,116.14	9,955.17	10,000.00	0.00	410-43250	Other Communications	0.00	10,000.00	10,000.00	0.00	10,000.00
0.00	0.00	600.00	0.00	410-43310	Travel Expense	0.00	1,200.00	1,200.00	0.00	1,200.00
4,543.09	4,570.57	4,937.00	0.00	410-43610	Insurance & Bonds	0.00	4,937.00	4,937.00	0.00	4,937.00
296.00	696.00	1,200.00	0.00	410-43840	Refuse Disposal	0.00	1,200.00	1,200.00	0.00	1,200.00
0.00	575.00	0.00	0.00	410-44045	Equipment Repairs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	410-44160	Rents & Leases	0.00	0.00	0.00	0.00	0.00
170.00	0.00	0.00	0.00	410-44330	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00
43,525.83	94,635.88	247,520.00	0.00	E04 410-45700	Other Services & Charges Totals:	0.00	235,215.00	215,215.00	0.00	341,685.00
0.00	6,636.71	0.00	0.00		Capital Outlay	0.00	0.00	0.00	0.00	0.00
					Office Equipment & Furniture	0.00	0.00	0.00	0.00	0.00
0.00	6,636.71	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
219,918.57	269,657.26	431,304.00	0.00		EXPENDITURES TOTALS:	0.00	446,167.00	422,701.00	0.00	546,046.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
219,918.57	269,657.26	431,304.00	0.00		DEPARTMENT EXPENSES	0.00	446,167.00	422,701.00	0.00	546,046.00
(219,918.57)	(269,657.26)	(431,304.00)	0.00		Information Technology Totals:	0.00	(446,167.00)	(422,701.00)	0.00	(546,046.00)
				41610	Legal Services					
				E03	Other Services & Charges					
90,765.67	66,126.65	100,000.00	0.00	410-43040	Legal Fees - Civil Process	0.00	100,000.00	115,000.00	0.00	100,000.00
151,852.20	156,408.00	162,100.00	0.00	410-43045	Legal Fees - Prosecution	0.00	166,000.00	166,000.00	0.00	166,000.00
242,617.87	222,534.65	262,100.00	0.00		Other Services & Charges Totals:	0.00	266,000.00	281,000.00	0.00	266,000.00
242,617.87	222,534.65	262,100.00	0.00		EXPENDITURES TOTALS:	0.00	266,000.00	281,000.00	0.00	266,000.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
242,617.87	222,534.65	262,100.00	0.00		DEPARTMENT EXPENSES	0.00	266,000.00	281,000.00	0.00	266,000.00
(242,617.87)	(222,534.65)	(262,100.00)	0.00		Legal Services Totals:	0.00	(266,000.00)	(281,000.00)	0.00	(266,000.00)

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				41800	Human Resources					
				E01	Personnel Services					
182,157.37	197,357.37	204,761.00	0.00	410-41010	Full-time Employees	0.00	205,704.00	226,274.00	0.00	205,704.00
199.52	0.00	304.00	0.00	410-41020	Overtime	0.00	340.00	334.00	0.00	334.00
0.00	0.00	0.00	0.00	410-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
266.04	0.00	590.00	0.00	410-41120	Holiday	0.00	0.00	0.00	0.00	0.00
1,280.22	3,636.29	1,599.00	0.00	410-41130	Vacation Buyback	0.00	3,829.00	4,212.00	0.00	3,829.00
549.10	904.87	1,358.00	0.00	410-41140	Sick Leave Buyback	0.00	758.00	834.00	0.00	758.00
2,217.60	4,164.56	2,218.00	0.00	410-41170	Vehicle Allowance	0.00	4,158.00	4,158.00	0.00	4,158.00
388.08	779.31	388.00	0.00	410-41190	Other Pay	0.00	0.00	0.00	0.00	0.00
13,696.41	14,804.57	15,424.00	0.00	410-41210	PERA	0.00	15,453.00	16,996.00	0.00	15,453.00
10,282.00	11,552.77	13,096.00	0.00	410-41220	FICA	0.00	13,317.00	14,620.00	0.00	13,316.00
2,404.47	2,701.79	3,063.00	0.00	410-41225	Medicare	0.00	3,114.00	3,419.00	0.00	3,114.00
36,493.64	39,097.91	44,304.00	0.00	410-41310	Health Insurance	0.00	53,088.00	26,544.00	0.00	58,465.00
1,219.36	1,232.55	1,272.00	0.00	410-41311	HSA Contribution	0.00	1,272.00	636.00	0.00	1,272.00
300.33	485.12	0.00	0.00	410-41312	HSA Contribution Medica Invest	0.00	0.00	0.00	0.00	0.00
0.00	1,096.54	1,099.00	0.00	410-41320	Dental Insurance	0.00	1,222.00	1,222.00	0.00	1,147.00
600.57	651.08	717.00	0.00	410-41330	Life Insurance	0.00	720.00	792.00	0.00	720.00
361.75	392.81	430.00	0.00	410-41340	Disability Insurance	0.00	432.00	476.00	0.00	432.00
0.00	0.00	0.00	0.00	410-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
930.31	1,249.28	1,402.00	0.00	410-41510	Workers Compensation Insurance	0.00	1,217.00	1,335.00	0.00	1,217.00
253,346.77	280,106.82	292,025.00	0.00		Personnel Services Totals:	0.00	304,624.00	301,852.00	0.00	309,919.00
				E02	Supplies					
93.48	130.67	100.00	0.00	410-42010	Office Supplies	0.00	100.00	100.00	0.00	100.00
0.00	56.38	0.00	0.00	410-42020	Computer Supplies	0.00	100.00	100.00	0.00	100.00
1,184.85	1,178.19	500.00	0.00	410-42030	Printed Forms	0.00	500.00	500.00	0.00	500.00
48.99	116.98	0.00	0.00	410-42110	General Supplies	0.00	0.00	0.00	0.00	100.00
807.62	982.90	1,000.00	0.00	410-42115	Meeting	0.00	1,000.00	1,000.00	0.00	1,000.00
159.00	240.25	300.00	0.00	410-42180	Uniforms	0.00	300.00	300.00	0.00	300.00
0.00	6,346.00	1,000.00	0.00	410-42410	Minor Equipment & Tools	0.00	1,600.00	1,600.00	0.00	1,600.00
0.00	2,445.00	2,000.00	0.00	410-42420	Minor Computer Equipment	0.00	1,004.00	1,004.00	0.00	903.07
2,293.94	11,496.37	4,900.00	0.00		Supplies Totals:	0.00	4,604.00	4,604.00	0.00	4,603.07
				E03	Other Services & Charges					

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
0.00	0.00	0.00	0.00	410-43040	Legal Fees - Civil Process	0.00	0.00	0.00	0.00	0.00
15,646.22	14,603.40	7,800.00	0.00	410-43090	Expert & Professional Services	0.00	36,150.00	36,150.00	0.00	36,150.00
22,315.08	23,737.03	28,910.00	0.00	410-43095	Software Maintenance & Support	0.00	56,810.00	54,168.00	0.00	20,600.00
250.00	320.00	750.00	0.00	410-43140	Training & Education	0.00	1,650.00	1,650.00	0.00	1,650.00
0.00	0.00	0.00	0.00	410-43210	Telephone	0.00	550.00	550.00	0.00	550.00
233.62	550.32	500.00	0.00	410-43220	Postage	0.00	500.00	500.00	0.00	500.00
1,365.95	917.80	1,275.00	0.00	410-43250	Other Communications	0.00	1,275.00	1,275.00	0.00	1,275.00
734.41	381.38	1,800.00	0.00	410-43310	Travel Expense	0.00	3,176.00	3,176.00	0.00	3,176.00
2,085.40	799.00	4,500.00	0.00	410-43410	Advertising - Employment	0.00	4,500.00	4,500.00	0.00	4,500.00
544.69	616.77	666.00	0.00	410-43610	Insurance & Bonds	0.00	714.00	714.00	0.00	666.00
407.97	282.83	0.00	0.00	410-44045	Equipment Repairs	0.00	0.00	0.00	0.00	0.00
730.00	556.25	980.00	0.00	410-44330	Dues & Subscriptions	0.00	680.00	680.00	0.00	680.00
19,333.10	17,535.42	21,800.00	0.00	410-44382	Employee Programs	0.00	22,000.00	22,000.00	0.00	22,000.00
63,646.44	60,300.20	68,981.00	0.00		Other Services & Charges Totals:	0.00	128,005.00	125,363.00	0.00	91,747.00
319,287.15	351,903.39	365,906.00	0.00		EXPENDITURES TOTALS:	0.00	437,233.00	431,819.00	0.00	406,269.07
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
319,287.15	351,903.39	365,906.00	0.00		DEPARTMENT EXPENSES	0.00	437,233.00	431,819.00	0.00	406,269.07
(319,287.15)	(351,903.39)	(365,906.00)	0.00		Human Resources Totals:	0.00	(437,233.00)	(431,819.00)	0.00	(406,269.07)
				41910 E01	Planning & Zoning Personnel Services					
306,572.96	233,401.71	300,081.00	0.00	410-41010	Full-time Employees	0.00	285,184.00	288,981.00	0.00	342,374.00
552.25	924.64	245.00	0.00	410-41020	Overtime	0.00	274.00	270.00	0.00	270.00
6,366.50	4,734.50	7,000.00	0.00	410-41040	Temporary Employees	0.00	7,000.00	7,000.00	0.00	7,000.00
11,147.10	92.46	0.00	0.00	410-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
787.44	1,096.14	992.00	0.00	410-41120	Holiday	0.00	289.00	284.00	0.00	1,092.00
4,979.25	2,411.30	2,480.00	0.00	410-41130	Vacation Buyback	0.00	723.00	710.00	0.00	2,731.00
2,910.71	2,350.96	1,905.00	0.00	410-41140	Sick Leave Buyback	0.00	680.00	667.00	0.00	2,567.00
127.42	0.00	0.00	0.00	410-41150	Uniform Allowance	0.00	0.00	0.00	0.00	0.00
1,031.36	1,196.39	1,125.00	0.00	410-41170	Vehicle Allowance	0.00	1,125.00	1,125.00	0.00	1,125.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
516.25	105.19	525.00	0.00	410-41190	Other Pay	0.00	105.00	105.00	0.00	105.00
23,093.45	17,638.77	22,600.00	0.00	410-41210	PERA	0.00	21,430.00	21,715.00	0.00	25,781.00
19,032.45	14,146.52	19,490.00	0.00	410-41220	FICA	0.00	18,313.00	18,548.00	0.00	22,151.00
4,451.41	3,308.47	4,559.00	0.00	410-41225	Medicare	0.00	4,284.00	4,338.00	0.00	5,181.00
35,536.53	34,033.08	67,344.00	0.00	410-41310	Health Insurance	0.00	49,958.00	49,958.00	0.00	34,557.00
2,082.92	1,738.24	2,271.00	0.00	410-41311	HSA Contribution	0.00	1,927.00	1,927.00	0.00	1,927.00
462.49	153.97	0.00	0.00	410-41312	HSA Contribution Medica Invest	0.00	0.00	0.00	0.00	0.00
0.00	771.08	1,506.00	0.00	410-41320	Dental Insurance	0.00	1,328.00	1,328.00	0.00	930.00
947.16	758.25	1,034.00	0.00	410-41330	Life Insurance	0.00	804.00	793.00	0.00	1,173.00
568.69	520.72	631.00	0.00	410-41340	Disability Insurance	0.00	598.00	608.00	0.00	721.00
0.00	0.00	0.00	0.00	410-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
1,930.63	2,556.76	2,463.00	0.00	410-41510	Workers Compensation Insurance	0.00	1,999.00	2,240.00	0.00	2,439.00
423,096.97	321,939.15	436,251.00	0.00		Personnel Services Totals:	0.00	396,021.00	400,597.00	0.00	452,124.00
				E02	Supplies					
0.00	38.65	0.00	0.00	410-42010	Office Supplies	0.00	150.00	150.00	0.00	0.00
90.00	0.00	0.00	0.00	410-42020	Computer Supplies	0.00	0.00	0.00	0.00	0.00
721.26	321.21	500.00	0.00	410-42030	Printed Forms	0.00	500.00	500.00	0.00	500.00
0.00	32.87	0.00	0.00	410-42110	General Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	200.00	0.00	410-42115	Meeting	0.00	250.00	250.00	0.00	200.00
141.31	0.00	200.00	0.00	410-42120	Motor Fuels	0.00	200.00	200.00	0.00	200.00
0.00	0.00	300.00	0.00	410-42180	Uniforms	0.00	300.00	300.00	0.00	300.00
0.00	0.00	0.00	0.00	410-42410	Minor Equipment & Tools	0.00	0.00	0.00	0.00	0.00
335.95	139.95	0.00	0.00	410-42420	Minor Computer Equipment	0.00	2,000.00	2,000.00	0.00	0.00
1,288.52	532.68	1,200.00	0.00		Supplies Totals:	0.00	3,400.00	3,400.00	0.00	1,200.00
				E03	Other Services & Charges					
260.00	4,000.00	15,000.00	0.00	410-43090	Expert & Professional Services	0.00	15,000.00	10,000.00	0.00	15,000.00
2,819.36	704.81	3,531.00	0.00	410-43095	Software Maintenance & Support	0.00	4,431.00	4,431.00	0.00	3,531.00
1,111.01	270.00	3,500.00	0.00	410-43140	Training & Education	0.00	3,500.00	3,500.00	0.00	3,500.00
0.00	325.00	0.00	0.00	410-43210	Telephone	0.00	2,700.00	2,700.00	0.00	0.00
692.23	639.00	1,600.00	0.00	410-43220	Postage	0.00	1,200.00	1,200.00	0.00	1,600.00
925.40	567.81	475.00	0.00	410-43250	Other Communications	0.00	475.00	475.00	0.00	475.00
0.00	581.16	1,500.00	0.00	410-43310	Travel Expense	0.00	1,500.00	1,500.00	0.00	1,500.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
4,645.19	1,791.62	5,000.00	0.00	410-43510	Legal Notices Publishing	0.00	5,000.00	5,000.00	0.00	5,000.00
3,436.00	1,508.00	3,000.00	0.00	410-43520	Recording Fees	0.00	3,000.00	3,000.00	0.00	3,000.00
14,962.24	15,631.58	16,883.00	0.00	410-43610	Insurance & Bonds	0.00	19,186.00	19,186.00	0.00	16,883.00
0.00	0.00	100.00	0.00	410-44040	Vehicle & Machinery Repairs	0.00	100.00	100.00	0.00	100.00
0.00	1,020.70	0.00	0.00	410-44160	Rents & Leases	0.00	0.00	0.00	0.00	0.00
474.10	8.36	350.00	0.00	410-44325	Bank Fees & Charges	0.00	350.00	350.00	0.00	350.00
1,279.00	1,516.26	2,300.00	0.00	410-44330	Dues & Subscriptions	0.00	2,300.00	2,300.00	0.00	2,300.00
19.25	0.00	0.00	0.00	410-44390	Taxes & Licenses	0.00	0.00	0.00	0.00	0.00
0.00	1,254.02	0.00	0.00	410-46030	Lease Principal	0.00	0.00	0.00	0.00	0.00
0.00	92.44	0.00	0.00	410-46130	Lease Interest	0.00	0.00	0.00	0.00	0.00
30,623.78	29,910.76	53,239.00	0.00		Other Services & Charges Totals:	0.00	58,742.00	53,742.00	0.00	53,239.00
455,009.27	352,382.59	490,690.00	0.00		EXPENDITURES TOTALS:	0.00	458,163.00	457,739.00	0.00	506,563.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
455,009.27	352,382.59	490,690.00	0.00		DEPARTMENT EXPENSES	0.00	458,163.00	457,739.00	0.00	506,563.00
(455,009.27)	(352,382.59)	(490,690.00)	0.00		Planning & Zoning Totals:	0.00	(458,163.00)	(457,739.00)	0.00	(506,563.00)
				41940	City Hall Maintenance					
				E01	Personnel Services					
41,142.88	53,021.84	55,619.00	0.00	410-41010	Full-time Employees	0.00	63,918.00	62,774.00	0.00	62,774.00
1,555.52	4,964.35	3,656.00	0.00	410-41020	Overtime	0.00	4,095.00	4,022.00	0.00	4,022.00
21,510.11	0.00	0.00	0.00	410-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	410-41140	Sick Leave Buyback	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	410-41150	Uniform Allowance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	410-41190	Other Pay	0.00	0.00	0.00	0.00	0.00
3,202.37	4,348.96	4,446.00	0.00	410-41210	PERA	0.00	5,101.00	5,010.00	0.00	5,010.00
3,949.55	3,595.11	3,675.00	0.00	410-41220	FICA	0.00	4,217.00	4,141.00	0.00	4,141.00
923.68	840.75	859.00	0.00	410-41225	Medicare	0.00	986.00	969.00	0.00	969.00
2,874.84	0.00	0.00	0.00	410-41310	Health Insurance	0.00	0.00	0.00	0.00	0.00
0.00	14.18	0.00	0.00	410-41311	HSA Contribution	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	410-41312	HSA Contribution Medica Invest	0.00	0.00	0.00	0.00	0.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
11.96	239.20	151.00	0.00	410-41330	Life Insurance	0.00	151.00	151.00	0.00	151.00
0.00	179.08	117.00	0.00	410-41340	Disability Insurance	0.00	134.00	132.00	0.00	132.00
0.00	0.00	0.00	0.00	410-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
3,371.37	3,555.84	3,816.00	0.00	410-41510	Workers Compensation Insurance	0.00	3,723.00	3,656.00	0.00	3,656.00
78,542.28	70,759.31	72,339.00	0.00		Personnel Services Totals:	0.00	82,325.00	80,855.00	0.00	80,855.00
				E02	Supplies					
1,520.28	2,329.93	2,000.00	0.00	410-42010	Office Supplies	0.00	2,000.00	2,000.00	0.00	2,000.00
7,723.98	5,762.13	6,000.00	0.00	410-42110	General Supplies	0.00	6,000.00	6,000.00	0.00	6,000.00
315.62	225.06	500.00	0.00	410-42115	Meeting	0.00	500.00	500.00	0.00	500.00
1,336.41	619.21	750.00	0.00	410-42120	Motor Fuels	0.00	750.00	750.00	0.00	750.00
140.25	10.00	150.00	0.00	410-42180	Uniforms	0.00	150.00	150.00	0.00	150.00
304.26	164.22	250.00	0.00	410-42210	Vehicle/Equipment Parts	0.00	250.00	250.00	0.00	250.00
0.00	0.00	0.00	0.00	410-42220	Tires	0.00	0.00	0.00	0.00	0.00
1,427.55	3,811.24	3,000.00	0.00	410-42230	Building Repair Supplies	0.00	3,000.00	3,000.00	0.00	3,000.00
835.17	286.76	3,400.00	0.00	410-42410	Minor Equipment & Tools	0.00	2,000.00	2,000.00	0.00	2,000.00
0.00	0.00	0.00	0.00	410-42420	Minor Computer Equipment	0.00	0.00	0.00	0.00	0.00
13,603.52	13,208.55	16,050.00	0.00		Supplies Totals:	0.00	14,650.00	14,650.00	0.00	14,650.00
				E03	Other Services & Charges					
240.00	240.00	300.00	0.00	410-43090	Expert & Professional Services	0.00	300.00	300.00	0.00	300.00
0.00	0.00	0.00	0.00	410-43095	Software Maintenance & Support	0.00	0.00	0.00	0.00	0.00
225.00	0.00	218.00	0.00	410-43140	Training & Education	0.00	218.00	218.00	0.00	218.00
9,333.65	8,933.74	9,500.00	0.00	410-43210	Telephone	0.00	5,000.00	5,000.00	0.00	9,500.00
12,158.10	7,826.81	7,500.00	0.00	410-43250	Other Communications	0.00	7,500.00	7,500.00	0.00	7,500.00
7,032.95	8,655.76	9,348.00	0.00	410-43610	Insurance & Bonds	0.00	8,328.00	8,328.00	0.00	9,348.00
27,600.29	26,466.91	24,000.00	0.00	410-43810	Electric Utilities	0.00	27,500.00	27,500.00	0.00	24,000.00
10,240.49	6,200.76	11,000.00	0.00	410-43830	Gas Utilities	0.00	11,000.00	11,000.00	0.00	11,000.00
1,293.00	1,293.00	1,700.00	0.00	410-43840	Refuse Disposal	0.00	1,700.00	1,700.00	0.00	1,700.00
7,522.34	16,690.58	12,000.00	0.00	410-44010	Building Maintenance	0.00	12,000.00	12,000.00	0.00	12,000.00
15.00	90.00	500.00	0.00	410-44040	Vehicle & Machinery Repairs	0.00	500.00	500.00	0.00	500.00
345.75	269.00	300.00	0.00	410-44045	Equipment Repairs	0.00	300.00	300.00	0.00	300.00
0.00	0.00	4,000.00	0.00	410-44050	Extraordinary Maintenance	0.00	2,000.00	2,000.00	0.00	2,000.00
145.00	0.00	200.00	0.00	410-44060	Laundry Services	0.00	200.00	200.00	0.00	200.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
2,697.75	4,360.10	10,200.00	0.00	410-44160	Rents & Leases	0.00	10,200.00	10,200.00	0.00	10,200.00
170.00	100.00	175.00	0.00	410-44390	Taxes & Licenses	0.00	175.00	175.00	0.00	175.00
0.00	5,087.49	0.00	0.00	410-46030	Lease Principal	0.00	0.00	0.00	0.00	0.00
0.00	473.55	0.00	0.00	410-46130	Lease Interest	0.00	0.00	0.00	0.00	0.00
79,019.32	86,687.70	90,941.00	0.00		Other Services & Charges Totals:	0.00	86,921.00	86,921.00	0.00	88,941.00
171,165.12	170,655.56	179,330.00	0.00		EXPENDITURES TOTALS:	0.00	183,896.00	182,426.00	0.00	184,446.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
171,165.12	170,655.56	179,330.00	0.00		DEPARTMENT EXPENSES	0.00	183,896.00	182,426.00	0.00	184,446.00
(171,165.12)	(170,655.56)	(179,330.00)	0.00		City Hall Maintenance Totals:	0.00	(183,896.00)	(182,426.00)	0.00	(184,446.00)
				42110	Police Administration					
				E01	Personnel Services					
571,127.97	623,037.21	647,442.00	0.00	420-41010	Full-time Employees	0.00	713,919.00	721,637.00	0.00	703,124.00
2,548.26	7,061.18	2,170.00	0.00	420-41020	Overtime	0.00	2,430.00	2,387.00	0.00	2,387.00
0.00	1,004.51	0.00	0.00	420-41025	Overtime - Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	420-41070	Special Duty Pay	0.00	0.00	0.00	0.00	0.00
72,638.76	0.00	0.00	0.00	420-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
1,026.96	6,463.44	7,847.00	0.00	420-41120	Holiday	0.00	8,232.00	8,822.00	0.00	8,167.00
4,729.60	2,476.00	4,998.00	0.00	420-41130	Vacation Buyback	0.00	2,835.00	2,785.00	0.00	2,785.00
4,179.27	6,408.45	8,382.00	0.00	420-41140	Sick Leave Buyback	0.00	7,257.00	7,402.00	0.00	7,152.00
2,245.00	2,598.07	2,160.00	0.00	420-41150	Uniform Allowance	0.00	2,160.00	2,160.00	0.00	2,160.00
0.00	0.00	0.00	0.00	420-41170	Vehicle Allowance	0.00	0.00	0.00	0.00	0.00
0.00	4,000.00	5,760.00	0.00	420-41190	Other Pay	0.00	5,760.00	5,760.00	0.00	5,760.00
90,129.00	100,491.66	103,878.00	0.00	420-41210	PERA	0.00	114,063.00	115,781.00	0.00	112,388.00
6,986.84	7,385.18	7,692.00	0.00	420-41220	FICA	0.00	8,719.00	8,563.00	0.00	8,563.00
8,463.12	8,963.24	9,842.00	0.00	420-41225	Medicare	0.00	10,768.00	10,888.00	0.00	10,607.00
78,180.88	67,299.08	65,739.00	0.00	420-41310	Health Insurance	0.00	74,739.00	74,739.00	0.00	82,308.00
3,096.83	2,680.41	2,753.00	0.00	420-41311	HSA Contribution	0.00	2,753.00	2,753.00	0.00	2,753.00
250.00	500.00	0.00	0.00	420-41312	HSA Contribution Medica Invest	0.00	0.00	0.00	0.00	0.00
0.00	1,807.92	1,810.00	0.00	420-41320	Dental Insurance	0.00	1,928.00	1,928.00	0.00	1,810.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,892.82	1,665.18	1,849.00	0.00	420-41330	Life Insurance	0.00	1,971.00	2,002.00	0.00	1,951.00
1,165.81	1,203.06	1,359.00	0.00	420-41340	Disability Insurance	0.00	1,500.00	1,514.00	0.00	1,475.00
0.00	0.00	0.00	0.00	420-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
40,246.25	51,950.48	57,717.00	0.00	420-41510	Workers Compensation Insurance	0.00	50,462.00	52,031.00	0.00	49,730.00
888,907.37	896,995.07	931,398.00	0.00		Personnel Services Totals:	0.00	1,009,496.00	1,021,152.00	0.00	1,003,120.00
				E02	Supplies					
263.97	92.40	300.00	0.00	420-42010	Office Supplies	0.00	300.00	300.00	0.00	300.00
338.30	628.90	500.00	0.00	420-42020	Computer Supplies	0.00	500.00	500.00	0.00	500.00
392.00	277.00	500.00	0.00	420-42030	Printed Forms	0.00	500.00	500.00	0.00	500.00
323.19	600.00	100.00	0.00	420-42070	Training/ Instruction Supplies	0.00	100.00	100.00	0.00	100.00
2,271.08	3,581.57	4,000.00	0.00	420-42110	General Supplies	0.00	4,000.00	4,000.00	0.00	4,000.00
526.78	738.35	500.00	0.00	420-42115	Meeting	0.00	500.00	500.00	0.00	500.00
1,538.23	2,146.31	1,000.00	0.00	420-42120	Motor Fuels	0.00	1,000.00	1,000.00	0.00	1,000.00
5,328.22	839.55	2,400.00	0.00	420-42180	Uniforms	0.00	2,400.00	2,400.00	0.00	2,400.00
881.63	494.65	1,000.00	0.00	420-42210	Vehicle/Equipment Parts	0.00	1,000.00	1,000.00	0.00	1,000.00
660.28	0.00	0.00	0.00	420-42220	Tires	0.00	0.00	0.00	0.00	0.00
10,068.83	7,346.13	7,500.00	0.00	420-42230	Building Repair Supplies	0.00	7,500.00	7,500.00	0.00	7,500.00
798.48	139,575.04	14,000.00	0.00	420-42410	Minor Equipment & Tools	0.00	14,000.00	14,000.00	0.00	14,000.00
1,500.00	2,656.91	1,790.00	0.00	420-42420	Minor Computer Equipment	0.00	5,592.00	5,592.00	0.00	5,592.00
24,890.99	158,976.81	33,590.00	0.00		Supplies Totals:	0.00	37,392.00	37,392.00	0.00	37,392.00
				E03	Other Services & Charges					
0.00	0.00	0.00	0.00	420-43040	Legal Fees - Civil Process	0.00	0.00	0.00	0.00	0.00
8,302.69	29,043.77	18,500.00	0.00	420-43090	Expert & Professional Services	0.00	18,500.00	18,500.00	0.00	18,500.00
3,669.57	24,948.35	19,950.00	0.00	420-43095	Software Maintenance & Support	0.00	33,450.00	33,450.00	0.00	33,450.00
715.95	24,816.07	1,000.00	0.00	420-43130	Special Programs	0.00	1,000.00	1,000.00	0.00	1,000.00
2,049.00	1,550.00	2,500.00	0.00	420-43140	Training & Education	0.00	2,500.00	2,500.00	0.00	2,500.00
8,320.03	2,395.64	10,000.00	0.00	420-43210	Telephone	0.00	2,400.00	2,400.00	0.00	10,000.00
2,629.50	2,707.15	2,500.00	0.00	420-43220	Postage	0.00	2,500.00	2,500.00	0.00	2,500.00
13,067.12	10,226.84	13,720.00	0.00	420-43250	Other Communications	0.00	13,720.00	13,720.00	0.00	13,720.00
1,759.01	135.00	1,500.00	0.00	420-43310	Travel Expense	0.00	3,000.00	3,000.00	0.00	1,500.00
0.00	92.23	0.00	0.00	420-43430	Advertising - Other	0.00	0.00	0.00	0.00	0.00
15,124.85	16,775.56	18,118.00	0.00	420-43610	Insurance & Bonds	0.00	23,846.00	23,846.00	0.00	18,118.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
76,749.20	67,037.04	65,500.00	0.00	420-43810	Electric Utilities	0.00	70,000.00	70,000.00	0.00	65,500.00
38,427.97	20,199.11	30,000.00	0.00	420-43830	Gas Utilities	0.00	30,000.00	30,000.00	0.00	30,000.00
2,143.64	1,932.15	1,500.00	0.00	420-43840	Refuse Disposal	0.00	2,000.00	2,000.00	0.00	1,500.00
22,098.34	16,620.05	24,000.00	0.00	420-44010	Building Maintenance	0.00	24,000.00	24,000.00	0.00	24,000.00
455.66	370.00	500.00	0.00	420-44040	Vehicle & Machinery Repairs	0.00	500.00	500.00	0.00	500.00
348.87	836.26	1,000.00	0.00	420-44045	Equipment Repairs	0.00	1,000.00	1,000.00	0.00	1,000.00
480.00	1,060.55	29,300.00	0.00	420-44160	Rents & Leases	0.00	29,300.00	29,300.00	0.00	29,300.00
(0.38)	0.00	0.00	0.00	420-44310	Cash Short/Over	0.00	0.00	0.00	0.00	0.00
15,088.50	17,836.39	18,754.00	0.00	420-44330	Dues & Subscriptions	0.00	19,729.00	19,729.00	0.00	19,729.00
0.00	0.00	0.00	0.00	420-44370	Miscellaneous Charges	0.00	0.00	0.00	0.00	0.00
138.25	3,236.15	150.00	0.00	420-44390	Taxes & Licenses	0.00	150.00	150.00	0.00	150.00
0.00	8,090.85	0.00	0.00	420-46030	Lease Principal	0.00	0.00	0.00	0.00	0.00
0.00	973.45	0.00	0.00	420-46130	Lease Interest	0.00	0.00	0.00	0.00	0.00
211,567.77	250,882.61	258,492.00	0.00	E04 420-45400	Other Services & Charges Totals:	0.00	277,595.00	277,595.00	0.00	272,967.00
0.00	11,100.00	0.00	0.00		Capital Outlay Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	11,100.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
1,125,366.13	1,317,954.49	1,223,480.00	0.00		EXPENDITURES TOTALS:	0.00	1,324,483.00	1,336,139.00	0.00	1,313,479.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
1,125,366.13	1,317,954.49	1,223,480.00	0.00		DEPARTMENT EXPENSES	0.00	1,324,483.00	1,336,139.00	0.00	1,313,479.00
(1,125,366.13)	(1,317,954.49)	(1,223,480.00)	0.00		Police Administration Totals:	0.00	(1,324,483.00)	(1,336,139.00)	0.00	(1,313,479.00)
				42121	Criminal Investigation					
				E01	Personnel Services					
652,600.23	704,249.51	666,662.00	0.00	420-41010	Full-time Employees	0.00	750,549.00	760,626.00	0.00	748,094.00
43,739.07	59,021.19	32,819.00	0.00	420-41020	Overtime	0.00	34,370.00	34,741.00	0.00	36,098.00
0.00	6,720.77	1,793.00	0.00	420-41025	Overtime - Contract Services	0.00	2,637.00	2,673.00	0.00	1,929.00
0.00	0.00	0.00	0.00	420-41070	Special Duty Pay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	420-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
24,212.00	27,282.64	28,205.00	0.00	420-41120	Holiday	0.00	31,753.00	32,183.00	0.00	31,650.00
2,181.87	2,034.36	2,883.00	0.00	420-41140	Sick Leave Buyback	0.00	3,759.00	3,810.00	0.00	5,075.00
6,360.71	7,275.29	4,900.00	0.00	420-41150	Uniform Allowance	0.00	4,900.00	4,900.00	0.00	4,900.00
0.00	0.00	40,320.00	0.00	420-41190	Other Pay	0.00	35,547.00	35,547.00	0.00	40,320.00
127,537.93	140,461.36	129,117.00	0.00	420-41210	PERA	0.00	145,018.00	146,948.00	0.00	144,745.00
0.00	0.00	0.00	0.00	420-41220	FICA	0.00	0.00	0.00	0.00	0.00
10,287.28	10,809.49	11,275.00	0.00	420-41225	Medicare	0.00	12,521.00	12,681.00	0.00	12,586.00
59,408.58	66,180.90	108,593.00	0.00	420-41310	Health Insurance	0.00	110,887.00	104,774.00	0.00	131,401.00
2,545.84	2,623.05	3,442.00	0.00	420-41311	HSA Contribution	0.00	3,855.00	3,906.00	0.00	3,442.00
0.00	1,767.92	2,328.00	0.00	420-41320	Dental Insurance	0.00	1,873.00	1,591.00	0.00	2,379.00
741.52	562.12	1,055.00	0.00	420-41330	Life Insurance	0.00	1,055.00	1,055.00	0.00	1,055.00
872.21	523.06	1,400.00	0.00	420-41340	Disability Insurance	0.00	1,576.00	1,597.00	0.00	1,570.00
0.00	0.00	0.00	0.00	420-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
51,765.97	70,035.08	74,003.00	0.00	420-41510	Workers Compensation Insurance	0.00	67,498.00	68,358.00	0.00	68,068.00
982,253.21	1,099,546.74	1,108,795.00	0.00		Personnel Services Totals:	0.00	1,207,798.00	1,215,390.00	0.00	1,233,312.00
				E02	Supplies					
12.57	130.71	150.00	0.00	420-42010	Office Supplies	0.00	150.00	150.00	0.00	150.00
298.48	428.97	600.00	0.00	420-42020	Computer Supplies	0.00	600.00	600.00	0.00	600.00
135.00	0.00	0.00	0.00	420-42030	Printed Forms	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	420-42070	Training/ Instruction Supplies	0.00	0.00	0.00	0.00	0.00
3,170.23	1,448.67	3,000.00	0.00	420-42110	General Supplies	0.00	3,000.00	3,000.00	0.00	3,000.00
14,094.47	13,016.00	11,000.00	0.00	420-42120	Motor Fuels	0.00	13,000.00	13,000.00	0.00	11,000.00
974.73	863.28	3,550.00	0.00	420-42180	Uniforms	0.00	3,550.00	3,550.00	0.00	3,550.00
1,161.55	7,128.50	1,000.00	0.00	420-42210	Vehicle/Equipment Parts	0.00	1,000.00	1,000.00	0.00	1,000.00
2,146.92	649.28	750.00	0.00	420-42220	Tires	0.00	750.00	750.00	0.00	750.00
2,048.32	16,192.45	16,423.00	0.00	420-42410	Minor Equipment & Tools	0.00	8,500.00	8,500.00	0.00	8,500.00
11,242.50	1,725.00	5,700.00	0.00	420-42420	Minor Computer Equipment	0.00	5,023.00	5,023.00	0.00	5,023.00
35,284.77	41,582.86	42,173.00	0.00		Supplies Totals:	0.00	35,573.00	35,573.00	0.00	33,573.00
				E03	Other Services & Charges					
8,567.63	7,457.05	7,000.00	0.00	420-43090	Expert & Professional Services	0.00	8,000.00	8,000.00	0.00	8,000.00
4,899.00	5,497.55	5,500.00	0.00	420-43095	Software Maintenance & Support	0.00	6,600.00	6,600.00	0.00	6,600.00
4,500.00	4,500.00	4,500.00	0.00	420-43130	Drug Task Force	0.00	4,500.00	4,500.00	0.00	4,500.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
4,993.50	12,664.14	10,000.00	0.00	420-43140	Training & Education	0.00	12,500.00	12,500.00	0.00	12,500.00
3,626.84	3,757.24	4,300.00	0.00	420-43210	Telephone	0.00	4,300.00	4,300.00	0.00	4,300.00
1,711.15	2,092.10	1,652.00	0.00	420-43250	Other Communications	0.00	1,652.00	1,652.00	0.00	1,652.00
1,871.23	3,755.50	1,500.00	0.00	420-43310	Travel Expense	0.00	2,500.00	2,500.00	0.00	1,500.00
14,360.16	14,452.57	15,609.00	0.00	420-43610	Insurance & Bonds	0.00	17,392.00	17,392.00	0.00	15,609.00
425.00	423.35	500.00	0.00	420-44040	Vehicle & Machinery Repairs	0.00	500.00	500.00	0.00	500.00
0.00	945.31	36,808.00	0.00	420-44160	Rents & Leases	0.00	37,215.00	37,215.00	0.00	36,808.00
746.00	535.00	600.00	0.00	420-44330	Dues & Subscriptions	0.00	600.00	600.00	0.00	600.00
72.50	2,722.05	100.00	0.00	420-44390	Taxes & Licenses	0.00	100.00	100.00	0.00	100.00
500.00	0.00	0.00	0.00	420-44450	Claims & Damages	0.00	0.00	0.00	0.00	0.00
0.00	11,771.17	0.00	0.00	420-46030	Lease Principal	0.00	0.00	0.00	0.00	0.00
0.00	1,402.67	0.00	0.00	420-46130	Lease Interest	0.00	0.00	0.00	0.00	0.00
46,273.01	71,975.70	88,069.00	0.00		Other Services & Charges Totals:	0.00	95,859.00	95,859.00	0.00	92,669.00
1,063,810.99	1,213,105.30	1,239,037.00	0.00		EXPENDITURES TOTALS:	0.00	1,339,230.00	1,346,822.00	0.00	1,359,554.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
1,063,810.99	1,213,105.30	1,239,037.00	0.00		DEPARTMENT EXPENSES	0.00	1,339,230.00	1,346,822.00	0.00	1,359,554.00
(1,063,810.99)	(1,213,105.30)	(1,239,037.00)	0.00		Criminal Investigation Totals:	0.00	(1,339,230.00)	(1,346,822.00)	0.00	(1,359,554.00)
				42123	Uniform Patrol					
				E01	Personnel Services					
1,795,772.47	1,866,687.94	1,933,560.00	0.00	420-41010	Full-time Employees	0.00	2,230,814.00	2,359,128.00	0.00	2,314,760.00
123,021.82	89,400.13	61,426.00	0.00	420-41020	Overtime	0.00	65,931.00	69,719.00	0.00	67,569.00
23,641.48	11,138.00	13,524.00	0.00	420-41025	Overtime - Contract Services	0.00	15,487.00	16,377.00	0.00	15,872.00
0.00	1,989.98	1,000.00	0.00	420-41040	Temporary Employees	0.00	1,000.00	1,000.00	0.00	1,000.00
0.00	0.00	0.00	0.00	420-41045	Contract Services - Part-time	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	420-41070	Special Duty Pay	0.00	0.00	0.00	0.00	0.00
48,528.61	32,578.45	0.00	0.00	420-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
63,403.68	67,469.28	81,615.00	0.00	420-41120	Holiday	0.00	94,192.00	98,480.00	0.00	97,747.00
5,815.59	5,263.10	8,065.00	0.00	420-41140	Sick Leave Buyback	0.00	9,396.00	7,631.00	0.00	8,536.00
13,230.00	12,814.80	15,400.00	0.00	420-41150	Uniform Allowance	0.00	16,100.00	16,800.00	0.00	16,800.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
0.00	0.00	21,715.00	0.00	420-41190	Other Pay	0.00	22,702.00	23,689.00	0.00	23,689.00
355,033.72	369,440.36	369,952.00	0.00	420-41210	PERA	0.00	425,936.00	450,237.00	0.00	441,782.00
0.00	0.00	63.00	0.00	420-41220	FICA	0.00	63.00	63.00	0.00	63.00
28,975.76	28,972.18	30,977.00	0.00	420-41225	Medicare	0.00	35,608.00	37,595.00	0.00	36,917.00
266,520.24	287,594.67	360,540.00	0.00	420-41310	Health Insurance	0.00	407,791.00	380,047.00	0.00	383,108.00
6,453.68	6,669.59	11,013.00	0.00	420-41311	HSA Contribution	0.00	13,106.00	13,370.00	0.00	11,701.00
225.00	125.00	0.00	0.00	420-41312	HSA Contribution Medica Invest	0.00	0.00	0.00	0.00	0.00
0.00	4,940.72	5,049.00	0.00	420-41320	Dental Insurance	0.00	7,988.00	8,091.00	0.00	6,951.00
3,157.44	3,503.47	3,316.00	0.00	420-41330	Life Insurance	0.00	3,467.00	3,617.00	0.00	3,617.00
3,648.42	4,349.22	4,054.00	0.00	420-41340	Disability Insurance	0.00	4,505.00	4,715.00	0.00	4,850.00
3,037.28	0.00	0.00	0.00	420-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
158,023.46	198,452.14	204,240.00	0.00	420-41510	Workers Compensation Insurance	0.00	187,915.00	197,206.00	0.00	194,848.00
2,898,488.65	2,991,389.03	3,125,509.00	0.00		Personnel Services Totals:	0.00	3,542,001.00	3,687,765.00	0.00	3,629,810.00
				E02	Supplies					
59.52	31.30	100.00	0.00	420-42010	Office Supplies	0.00	100.00	100.00	0.00	100.00
874.34	466.91	500.00	0.00	420-42020	Computer Supplies	0.00	500.00	500.00	0.00	500.00
458.78	587.77	500.00	0.00	420-42030	Printed Forms	0.00	500.00	500.00	0.00	500.00
11,355.15	8,219.04	12,000.00	0.00	420-42070	Training/ Instruction Supplies	0.00	15,000.00	15,000.00	0.00	15,000.00
2,634.19	4,628.54	5,000.00	0.00	420-42110	General Supplies	0.00	5,000.00	5,000.00	0.00	5,000.00
138.20	55.96	150.00	0.00	420-42115	Meeting	0.00	150.00	150.00	0.00	150.00
63,935.59	57,975.88	45,000.00	0.00	420-42120	Motor Fuels	0.00	50,000.00	50,000.00	0.00	45,000.00
2,233.57	2,550.35	2,000.00	0.00	420-42130	Lubricants & Additives	0.00	2,000.00	2,000.00	0.00	2,000.00
378.71	0.00	1,000.00	0.00	420-42170	Safety Equipment	0.00	1,000.00	1,000.00	0.00	1,000.00
28,578.71	17,285.69	28,300.00	0.00	420-42180	Uniforms	0.00	28,300.00	28,300.00	0.00	28,300.00
8,873.68	4,006.08	7,500.00	0.00	420-42210	Vehicle/Equipment Parts	0.00	7,500.00	7,500.00	0.00	7,500.00
4,505.22	3,422.20	3,500.00	0.00	420-42220	Tires	0.00	3,500.00	3,500.00	0.00	3,500.00
20,808.15	82,491.49	183,105.00	0.00	420-42410	Minor Equipment & Tools	0.00	51,000.00	51,000.00	0.00	154,105.00
20,500.02	11,174.00	4,000.00	0.00	420-42420	Minor Computer Equipment	0.00	13,500.00	13,500.00	0.00	13,500.00
165,333.83	192,895.21	292,655.00	0.00		Supplies Totals:	0.00	178,050.00	178,050.00	0.00	276,155.00
				E03	Other Services & Charges					
19,841.56	29,188.84	15,000.00	0.00	420-43090	Expert & Professional Services	0.00	15,000.00	15,000.00	0.00	15,000.00
2,890.00	22,779.87	3,600.00	0.00	420-43095	Software Maintenance & Support	0.00	3,600.00	3,600.00	0.00	3,600.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
5,004.74	7,285.00	7,500.00	0.00	420-43130	Reserve/Bike Patrol	0.00	9,000.00	9,000.00	0.00	9,000.00
3,981.47	1,659.90	2,500.00	0.00	420-43135	K-9 Program	0.00	2,500.00	2,500.00	0.00	2,500.00
0.00	0.00	500.00	0.00	420-43137	Crime Free Housing Program	0.00	250.00	250.00	0.00	250.00
16,715.90	12,167.28	21,500.00	0.00	420-43140	Training & Education	0.00	21,500.00	21,500.00	0.00	21,500.00
23,207.02	23,825.92	22,000.00	0.00	420-43210	Telephone	0.00	22,000.00	22,000.00	0.00	22,000.00
10,044.72	11,630.05	7,700.00	0.00	420-43250	Other Communications	0.00	7,700.00	7,700.00	0.00	7,700.00
1,880.97	2,925.57	3,000.00	0.00	420-43310	Travel Expense	0.00	3,000.00	3,000.00	0.00	3,000.00
44,222.56	44,817.14	48,402.00	0.00	420-43610	Insurance & Bonds	0.00	54,819.00	54,819.00	0.00	48,402.00
4,028.33	6,623.85	4,000.00	0.00	420-44040	Vehicle & Machinery Repairs	0.00	6,000.00	6,000.00	0.00	6,000.00
1,394.97	1,089.98	1,000.00	0.00	420-44045	Equipment Repairs	0.00	1,000.00	1,000.00	0.00	1,000.00
69,718.00	1,004.02	199,002.00	0.00	420-44160	Rents & Leases	0.00	220,002.00	214,752.00	0.00	220,002.00
7,237.80	6,023.88	7,300.00	0.00	420-44330	Dues & Subscriptions	0.00	7,300.00	7,300.00	0.00	7,300.00
0.00	0.00	0.00	0.00	420-44370	Miscellaneous Charges	0.00	0.00	0.00	0.00	0.00
55.34	225.00	100.00	0.00	420-44390	Taxes & Licenses	0.00	100.00	100.00	0.00	100.00
3,759.50	516.32	1,000.00	0.00	420-44450	Claims & Damages	0.00	1,000.00	1,000.00	0.00	1,000.00
0.00	9,828.42	0.00	0.00	420-46030	Lease Principal	0.00	0.00	0.00	0.00	0.00
0.00	1,204.73	0.00	0.00	420-46130	Lease Interest	0.00	0.00	0.00	0.00	0.00
213,982.88	182,795.77	344,104.00	0.00	E04	Other Services & Charges Totals:	0.00	374,771.00	369,521.00	0.00	368,354.00
0.00	95,086.39	0.00	0.00		Capital Outlay					
0.00	32,701.83	0.00	0.00		SBITA Principal	0.00	0.00	0.00	0.00	0.00
				420-46131	SBITA Interest	0.00	0.00	0.00	0.00	0.00
0.00	127,788.22	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
3,277,805.36	3,494,868.23	3,762,268.00	0.00		EXPENDITURES TOTALS:	0.00	4,094,822.00	4,235,336.00	0.00	4,274,319.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
3,277,805.36	3,494,868.23	3,762,268.00	0.00		DEPARTMENT EXPENSES	0.00	4,094,822.00	4,235,336.00	0.00	4,274,319.00
(3,277,805.36)	(3,494,868.23)	(3,762,268.00)	0.00		Uniform Patrol Totals:	0.00	(4,094,822.00)	(4,235,336.00)	0.00	(4,274,319.00)
				42124	Records					
				E01	Personnel Services					

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
184,451.19	220,965.90	247,811.00	0.00	420-41010	Full-time Employees	0.00	280,883.00	275,870.00	0.00	275,870.00
44.16	0.00	372.00	0.00	420-41020	Overtime	0.00	417.00	409.00	0.00	409.00
45,974.34	0.00	0.00	0.00	420-41030	Part-Time Employees	0.00	0.00	0.00	0.00	0.00
25,703.31	138.70	0.00	0.00	420-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
0.00	587.36	0.00	0.00	420-41120	Holiday	0.00	0.00	0.00	0.00	0.00
0.00	734.20	0.00	0.00	420-41130	Vacation Buyback	0.00	0.00	0.00	0.00	0.00
1,595.08	1,516.86	1,705.00	0.00	420-41140	Sick Leave Buyback	0.00	2,682.00	2,634.00	0.00	2,634.00
538.27	691.52	1,600.00	0.00	420-41150	Uniform Allowance	0.00	1,600.00	1,600.00	0.00	1,600.00
0.00	0.00	0.00	0.00	420-41190	Other Pay	0.00	0.00	0.00	0.00	0.00
17,285.27	16,616.49	18,614.00	0.00	420-41210	PERA	0.00	21,097.00	20,720.00	0.00	20,720.00
14,386.88	13,344.76	15,592.00	0.00	420-41220	FICA	0.00	17,706.00	17,391.00	0.00	17,391.00
3,364.66	3,121.02	3,647.00	0.00	420-41225	Medicare	0.00	4,141.00	4,068.00	0.00	4,068.00
38,538.92	34,291.94	67,906.00	0.00	420-41310	Health Insurance	0.00	40,333.00	40,322.00	0.00	44,418.00
2,064.27	1,796.50	2,753.00	0.00	420-41311	HSA Contribution	0.00	2,065.00	2,065.00	0.00	2,065.00
0.00	1,350.52	2,328.00	0.00	420-41320	Dental Insurance	0.00	1,535.00	1,535.00	0.00	1,442.00
692.12	673.24	761.00	0.00	420-41330	Life Insurance	0.00	815.00	807.00	0.00	807.00
435.64	461.57	520.00	0.00	420-41340	Disability Insurance	0.00	589.00	579.00	0.00	579.00
0.00	0.00	0.00	0.00	420-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
1,499.71	1,518.52	1,669.00	0.00	420-41510	Workers Compensation Insurance	0.00	1,617.00	1,588.00	0.00	1,588.00
336,573.82	297,809.10	365,278.00	0.00		Personnel Services Totals:	0.00	375,480.00	369,588.00	0.00	373,591.00
400.00	1,350.00	0.00	0.00	E02 420-41312	Supplies HSA Contribution Medica Invest	0.00	0.00	0.00	0.00	0.00
1,337.50	1,621.13	1,500.00	0.00	420-42010	Office Supplies	0.00	1,500.00	1,500.00	0.00	1,500.00
0.00	268.06	100.00	0.00	420-42020	Computer Supplies	0.00	100.00	100.00	0.00	100.00
628.58	436.12	500.00	0.00	420-42030	Printed Forms	0.00	500.00	500.00	0.00	500.00
123.48	284.76	100.00	0.00	420-42110	General Supplies	0.00	100.00	100.00	0.00	100.00
0.00	0.00	600.00	0.00	420-42180	Uniforms	0.00	600.00	600.00	0.00	600.00
0.00	874.92	1,000.00	0.00	420-42410	Minor Equipment & Tools	0.00	1,000.00	1,000.00	0.00	1,000.00
2,669.00	747.98	1,000.00	0.00	420-42420	Minor Computer Equipment	0.00	500.00	500.00	0.00	500.00
5,158.56	5,582.97	4,800.00	0.00		Supplies Totals:	0.00	4,300.00	4,300.00	0.00	4,300.00
339.53	520.00	500.00	0.00	E03 420-43090	Other Services & Charges Expert & Professional Services	0.00	500.00	500.00	0.00	500.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
246.90	1,545.24	2,300.00	0.00	420-43095	Software Maintenance & Support	0.00	2,300.00	2,300.00	0.00	2,300.00
480.00	1,045.00	500.00	0.00	420-43140	Training & Education	0.00	1,000.00	1,000.00	0.00	1,000.00
1,194.91	1,653.60	2,000.00	0.00	420-43250	Other Communications	0.00	2,000.00	2,000.00	0.00	2,000.00
826.18	177.26	175.00	0.00	420-43310	Travel Expense	0.00	175.00	175.00	0.00	175.00
760.36	723.68	782.00	0.00	420-43610	Insurance & Bonds	0.00	817.00	817.00	0.00	782.00
705.59	385.42	1,000.00	0.00	420-44045	Equipment Repairs	0.00	1,000.00	1,000.00	0.00	1,000.00
1,432.09	3,884.69	4,250.00	0.00	420-44160	Rents & Leases	0.00	5,100.00	5,100.00	0.00	4,250.00
35.00	155.00	300.00	0.00	420-44330	Dues & Subscriptions	0.00	300.00	300.00	0.00	300.00
0.00	0.00	0.00	0.00	420-44450	Claims & Damages	0.00	0.00	0.00	0.00	0.00
0.00	97.70	0.00	0.00	420-46130		0.00	0.00	0.00	0.00	0.00
6,020.56	10,187.59	11,807.00	0.00		Other Services & Charges Totals:	0.00	13,192.00	13,192.00	0.00	12,307.00
347,752.94	313,579.66	381,885.00	0.00		EXPENDITURES TOTALS:	0.00	392,972.00	387,080.00	0.00	390,198.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
347,752.94	313,579.66	381,885.00	0.00		DEPARTMENT EXPENSES	0.00	392,972.00	387,080.00	0.00	390,198.00
(347,752.94)	(313,579.66)	(381,885.00)	0.00		Records Totals:	0.00	(392,972.00)	(387,080.00)	0.00	(390,198.00)
				42210	Fire Administration					
				E01	Personnel Services					
144,241.36	152,527.12	158,725.00	0.00	420-41010	Full-time Employees	0.00	178,360.00	175,178.00	0.00	175,178.00
0.00	0.00	0.00	0.00	420-41020	Overtime	0.00	0.00	0.00	0.00	0.00
19,095.09	20,149.93	21,154.00	0.00	420-41030	Part-time Employees	0.00	24,305.00	23,876.00	0.00	23,876.00
0.00	0.00	0.00	0.00	420-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
552.32	1,163.52	1,221.00	0.00	420-41120	Holiday	0.00	1,372.00	1,348.00	0.00	1,348.00
0.00	0.00	0.00	0.00	420-41130	Vacation Buyback	0.00	0.00	0.00	0.00	0.00
2,764.36	2,329.95	2,900.00	0.00	420-41140	Sick Leave Buyback	0.00	3,259.00	3,200.00	0.00	3,200.00
540.00	540.00	540.00	0.00	420-41150	Uniform Allowance	0.00	540.00	540.00	0.00	540.00
0.00	0.00	0.00	0.00	420-41170	Vehicle Allowance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	420-41190	Other Pay	0.00	0.00	0.00	0.00	0.00
27,060.81	28,714.68	29,897.00	0.00	420-41210	PERA	0.00	33,636.00	33,036.00	0.00	33,036.00
1,183.85	1,249.26	1,312.00	0.00	420-41220	FICA	0.00	1,507.00	1,480.00	0.00	1,480.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
2,261.95	2,401.30	2,676.00	0.00	420-41225	Medicare	0.00	3,013.00	2,960.00	0.00	2,960.00
23,209.32	24,916.92	22,548.00	0.00	420-41310	Health Insurance	0.00	22,931.00	22,931.00	0.00	25,253.00
660.54	673.49	688.00	0.00	420-41311	HSA Contribution	0.00	688.00	688.00	0.00	688.00
75.00	0.00	0.00	0.00	420-41312	HSA Contribution Medica Inves	0.00	0.00	0.00	0.00	0.00
479.04	504.60	556.00	0.00	420-41330	Life Insurance	0.00	625.00	614.00	0.00	614.00
288.50	303.80	333.00	0.00	420-41340	Disability Insurance	0.00	375.00	368.00	0.00	368.00
0.00	0.00	0.00	0.00	420-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
9,873.07	12,623.84	14,352.00	0.00	420-41510	Workers Compensation Insurance	0.00	13,702.00	13,458.00	0.00	13,458.00
232,285.21	248,098.41	256,902.00	0.00		Personnel Services Totals:	0.00	284,313.00	279,677.00	0.00	281,999.00
				E02	Supplies					
275.00	249.76	300.00	0.00	420-42010	Office Supplies	0.00	350.00	350.00	0.00	350.00
22.13	39.82	100.00	0.00	420-42020	Computer Supplies	0.00	100.00	100.00	0.00	100.00
202.78	0.00	200.00	0.00	420-42030	Printed Forms	0.00	250.00	250.00	0.00	250.00
1,525.73	654.24	1,000.00	0.00	420-42110	General Supplies	0.00	1,000.00	1,000.00	0.00	1,000.00
651.28	553.11	400.00	0.00	420-42115	Meeting	0.00	450.00	450.00	0.00	450.00
0.00	1,674.08	1,500.00	0.00	420-42120	Motor Fuels	0.00	1,500.00	1,500.00	0.00	1,500.00
653.18	199.80	350.00	0.00	420-42180	Uniforms	0.00	350.00	350.00	0.00	350.00
128.59	511.11	350.00	0.00	420-42210	Vehicle/Equipment Parts	0.00	350.00	350.00	0.00	350.00
0.00	0.00	0.00	0.00	420-42220	Tires	0.00	0.00	0.00	0.00	-500.00
2,689.18	3,099.51	6,500.00	0.00	420-42230	Building Repair Supplies	0.00	6,500.00	6,500.00	0.00	6,500.00
328.11	3,433.00	400.00	0.00	420-42410	Minor Equipment & Tools	0.00	400.00	400.00	0.00	400.00
820.00	1,315.00	2,300.00	0.00	420-42420	Minor Computer Equipment	0.00	3,700.00	3,700.00	0.00	3,700.00
7,295.98	11,729.43	13,400.00	0.00		Supplies Totals:	0.00	14,950.00	14,950.00	0.00	14,450.00
				E03	Other Services & Charges					
393.63	2,633.00	400.00	0.00	420-43090	Expert & Professional Services	0.00	60,500.00	60,500.00	0.00	450.00
76.00	1,411.73	500.00	0.00	420-43095	Software Maintenance & Support	0.00	1,000.00	1,000.00	0.00	700.00
200.00	0.00	800.00	0.00	420-43130	Safety Program	0.00	800.00	800.00	0.00	800.00
675.00	890.00	1,800.00	0.00	420-43140	Training & Education	0.00	1,800.00	1,800.00	0.00	1,800.00
2,866.13	2,502.60	2,900.00	0.00	420-43210	Telephone	0.00	2,900.00	2,900.00	0.00	2,900.00
388.97	282.96	350.00	0.00	420-43220	Postage	0.00	350.00	350.00	0.00	350.00
1,725.25	3,116.16	3,450.00	0.00	420-43250	Other Communications	0.00	3,450.00	3,450.00	0.00	3,450.00
403.41	534.55	500.00	0.00	420-43310	Travel Expense	0.00	500.00	500.00	0.00	500.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
3,600.89	4,375.09	4,725.00	0.00	420-43610	Insurance & Bonds	0.00	3,828.00	3,828.00	0.00	4,725.00
13,199.65	10,434.04	13,000.00	0.00	420-43810	Electric Utilities	0.00	13,000.00	13,000.00	0.00	13,000.00
15,965.41	8,740.44	16,500.00	0.00	420-43830	Gas Utilities	0.00	16,500.00	16,500.00	0.00	16,500.00
1,363.63	1,325.32	1,600.00	0.00	420-43840	Refuse Disposal	0.00	1,600.00	1,600.00	0.00	1,600.00
4,319.24	11,144.55	7,000.00	0.00	420-44010	Building Maintenance	0.00	8,000.00	8,000.00	0.00	8,000.00
0.00	0.00	300.00	0.00	420-44040	Vehicle & Machinery Repairs	0.00	300.00	300.00	0.00	300.00
144.93	111.96	300.00	0.00	420-44045	Equipment Repairs	0.00	300.00	300.00	0.00	300.00
0.00	0.00	0.00	0.00	420-44060	Laundry Services	0.00	0.00	0.00	0.00	0.00
181.25	208.23	1,200.00	0.00	420-44160	Rents & Leases	0.00	2,400.00	2,400.00	0.00	1,200.00
1,517.15	2,186.95	2,000.00	0.00	420-44330	Dues & Subscriptions	0.00	2,900.00	2,900.00	0.00	2,500.00
0.00	22.00	0.00	0.00	420-44390	Taxes & Licenses	0.00	0.00	0.00	0.00	0.00
0.00	788.39	0.00	0.00	420-46030	Lease Principal	0.00	0.00	0.00	0.00	0.00
0.00	33.13	0.00	0.00	420-46130	Lease Interest	0.00	0.00	0.00	0.00	0.00
47,020.54	50,741.10	57,325.00	0.00		Other Services & Charges Totals:	0.00	120,128.00	120,128.00	0.00	59,075.00
286,601.73	310,568.94	327,627.00	0.00		EXPENDITURES TOTALS:	0.00	419,391.00	414,755.00	0.00	355,524.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
286,601.73	310,568.94	327,627.00	0.00		DEPARTMENT EXPENSES	0.00	419,391.00	414,755.00	0.00	355,524.00
(286,601.73)	(310,568.94)	(327,627.00)	0.00		Fire Administration Totals:	0.00	(419,391.00)	(414,755.00)	0.00	(355,524.00)
				42220	Fire Suppression					
				E01	Personnel Services					
748,658.04	785,385.75	865,037.00	0.00	420-41010	Full-time Employees	0.00	995,321.00	1,008,604.00	0.00	977,560.00
51,957.54	57,720.51	61,754.00	0.00	420-41020	Overtime	0.00	69,164.00	70,091.00	0.00	67,929.00
71,988.41	84,118.89	79,308.00	0.00	420-41030	Part-Time Employees	0.00	79,308.00	100,000.00	0.00	79,308.00
0.00	0.00	0.00	0.00	420-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
30,466.80	35,082.96	38,466.00	0.00	420-41120	Holiday	0.00	44,258.00	44,848.00	0.00	43,466.00
13,925.86	15,708.38	13,698.00	0.00	420-41140	Sick Leave Buyback	0.00	15,819.00	16,030.00	0.00	15,537.00
7,020.00	7,031.93	7,800.00	0.00	420-41150	Uniform Allowance	0.00	7,800.00	7,800.00	0.00	7,800.00
0.00	0.00	0.00	0.00	420-41190	Other Pay	0.00	0.00	0.00	0.00	0.00
149,060.80	157,454.56	172,099.00	0.00	420-41210	PERA	0.00	197,493.00	200,115.00	0.00	193,993.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
4,463.04	5,215.02	4,917.00	0.00	420-41220	FICA	0.00	4,917.00	6,200.00	0.00	4,917.00
12,582.82	13,457.75	15,457.00	0.00	420-41225	Medicare	0.00	17,570.00	18,085.00	0.00	17,278.00
129,865.15	143,638.84	177,009.00	0.00	420-41310	Health Insurance	0.00	148,874.00	148,874.00	0.00	163,951.00
5,144.03	5,402.82	6,195.00	0.00	420-41311	HSA Contribution	0.00	5,507.00	5,507.00	0.00	5,507.00
1,150.00	3,550.00	0.00	0.00	420-41312	HSA Contribution Medica Invest	0.00	0.00	0.00	0.00	0.00
0.00	2,052.60	3,304.00	0.00	420-41320	Dental Insurance	0.00	2,575.00	2,575.00	0.00	2,418.00
2,087.34	2,215.48	2,401.00	0.00	420-41330	Life Insurance	0.00	2,401.00	2,401.00	0.00	2,401.00
1,471.19	1,540.19	1,816.00	0.00	420-41340	Disability Insurance	0.00	2,090.00	2,120.00	0.00	2,053.00
370.20	190.53	0.00	0.00	420-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
82,483.55	107,794.88	122,425.00	0.00	420-41510	Workers Compensation Insurance	0.00	120,363.00	121,450.00	0.00	118,911.00
1,312,694.77	1,427,561.09	1,571,686.00	0.00		Personnel Services Totals:	0.00	1,713,460.00	1,754,700.00	0.00	1,703,029.00
				E02	Supplies					
527.21	782.75	1,350.00	0.00	420-42070	Training/ Instruction Supplies	0.00	1,350.00	1,350.00	0.00	1,350.00
11,626.65	5,682.01	8,500.00	0.00	420-42110	General Supplies	0.00	8,500.00	8,500.00	0.00	8,500.00
101.44	304.69	200.00	0.00	420-42115	Meeting	0.00	200.00	200.00	0.00	200.00
17,045.01	13,856.40	14,000.00	0.00	420-42120	Motor Fuels	0.00	14,000.00	14,000.00	0.00	14,000.00
129.65	305.58	250.00	0.00	420-42130	Lubricants & Additives	0.00	300.00	300.00	0.00	300.00
18,720.31	52,350.77	25,500.00	0.00	420-42170	Safety Equipment	0.00	26,750.00	26,750.00	0.00	26,750.00
3,492.95	3,367.71	3,350.00	0.00	420-42180	Uniforms	0.00	3,500.00	3,500.00	0.00	3,500.00
19,338.29	16,936.14	16,000.00	0.00	420-42210	Vehicle/Equipment Parts	0.00	16,000.00	16,000.00	0.00	16,000.00
5,716.00	1,121.56	4,000.00	0.00	420-42220	Tires	0.00	6,000.00	6,000.00	0.00	6,000.00
25,540.68	23,681.35	36,000.00	0.00	420-42410	Minor Equipment & Tools	0.00	36,000.00	27,000.00	0.00	36,000.00
450.00	230.00	1,300.00	0.00	420-42420	Minor Computer Equipment	0.00	3,500.00	3,500.00	0.00	3,500.00
102,688.19	118,618.96	110,450.00	0.00		Supplies Totals:	0.00	116,100.00	107,100.00	0.00	116,100.00
				E03	Other Services & Charges					
4,403.98	6,726.63	14,000.00	0.00	420-43090	Expert & Professional Services	0.00	8,000.00	8,000.00	0.00	14,000.00
0.00	0.00	240.00	0.00	420-43095	Software Maintenance & Support	0.00	240.00	240.00	0.00	240.00
1,446.36	2,147.45	1,600.00	0.00	420-43130	Fire Prevention	0.00	1,800.00	1,800.00	0.00	1,800.00
6,049.15	15,202.42	7,200.00	0.00	420-43140	Training & Education	0.00	7,500.00	7,500.00	0.00	7,500.00
3,342.62	2,922.00	3,200.00	0.00	420-43210	Telephone	0.00	3,500.00	3,500.00	0.00	3,500.00
179.31	568.88	200.00	0.00	420-43250	Other Communications	0.00	200.00	200.00	0.00	200.00
0.00	0.00	300.00	0.00	420-43310	Travel Expense	0.00	300.00	300.00	0.00	300.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
4,060.39	4,398.88	4,751.00	0.00	420-43610	Insurance & Bonds	0.00	5,448.00	5,448.00	0.00	4,751.00
4,331.28	3,219.63	4,000.00	0.00	420-44040	Vehicle & Machinery Repairs	0.00	4,000.00	4,000.00	0.00	4,000.00
4,394.71	3,255.70	4,000.00	0.00	420-44045	Equipment Repairs	0.00	4,000.00	4,000.00	0.00	4,000.00
68.46	0.00	100.00	0.00	420-44160	Rents & Leases	0.00	100.00	100.00	0.00	100.00
629.00	1,508.57	1,150.00	0.00	420-44330	Dues & Subscriptions	0.00	1,150.00	1,150.00	0.00	1,150.00
0.00	0.00	0.00	0.00	420-44370	Miscellaneous Charges	0.00	0.00	0.00	0.00	0.00
0.00	41.00	0.00	0.00	420-44390	Taxes & Licenses	0.00	400.00	400.00	0.00	400.00
0.00	0.00	0.00	0.00	420-44450	Claims & Damages	0.00	0.00	0.00	0.00	0.00
28,905.26	39,991.16	40,741.00	0.00	E04 420-45400	Other Services & Charges Totals:	0.00	36,638.00	36,638.00	0.00	41,941.00
26,279.86	0.00	0.00	0.00		Capital Outlay Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
26,279.86	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
1,470,568.08	1,586,171.21	1,722,877.00	0.00		EXPENDITURES TOTALS:	0.00	1,866,198.00	1,898,438.00	0.00	1,861,070.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
1,470,568.08	1,586,171.21	1,722,877.00	0.00		DEPARTMENT EXPENSES	0.00	1,866,198.00	1,898,438.00	0.00	1,861,070.00
(1,470,568.08)	(1,586,171.21)	(1,722,877.00)	0.00		Fire Suppression Totals:	0.00	(1,866,198.00)	(1,898,438.00)	0.00	(1,861,070.00)
				42400	Code Enforcement/Inspection					
				E01	Personnel Services					
277,988.58	288,528.05	310,960.00	0.00	420-41010	Full-time Employees	0.00	456,414.00	448,802.00	0.00	443,727.00
15,737.25	0.00	0.00	0.00	420-41020	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	420-41030	Part-time Employees	0.00	0.00	0.00	0.00	0.00
1,743.50	0.00	0.00	0.00	420-41040	Temporary Employees	0.00	0.00	0.00	0.00	0.00
46,278.07	3,484.54	0.00	0.00	420-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
356.39	970.34	0.00	0.00	420-41120	Holiday	0.00	0.00	0.00	0.00	0.00
1,042.05	0.00	0.00	0.00	420-41130	Vacation Buyback	0.00	0.00	0.00	0.00	0.00
812.89	0.00	0.00	0.00	420-41140	Sick Leave Buyback	0.00	1,668.00	1,639.00	0.00	1,639.00
113.41	0.00	0.00	0.00	420-41150	Uniform Allowance	0.00	0.00	0.00	0.00	0.00
1,012.39	0.00	0.00	0.00	420-41170	Vehicle Allowance	0.00	0.00	0.00	0.00	0.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
96.25	0.00	0.00	0.00	420-41190	Other Pay	0.00	0.00	0.00	0.00	0.00
22,186.86	21,713.82	23,322.00	0.00	420-41210	PERA	0.00	33,306.00	34,128.00	0.00	33,280.00
19,673.00	17,329.28	19,279.00	0.00	420-41220	FICA	0.00	27,637.00	28,313.00	0.00	27,612.00
4,600.67	4,053.37	4,508.00	0.00	420-41225	Medicare	0.00	6,464.00	6,621.00	0.00	6,458.00
39,347.73	26,152.44	9,967.00	0.00	420-41310	Health Insurance	0.00	58,726.00	29,999.00	0.00	64,674.00
2,013.76	1,059.30	688.00	0.00	420-41311	HSA Contribution	0.00	2,065.00	1,377.00	0.00	2,065.00
0.00	18.76	0.00	0.00	420-41312	HSA Contribution Medica Invest	0.00	0.00	0.00	0.00	0.00
0.00	717.43	304.00	0.00	420-41320	Dental Insurance	0.00	1,591.00	930.00	0.00	1,494.00
731.56	897.46	974.00	0.00	420-41330	Life Insurance	0.00	1,258.00	1,282.00	0.00	1,237.00
442.54	552.84	653.00	0.00	420-41340	Disability Insurance	0.00	933.00	955.00	0.00	933.00
0.00	0.00	0.00	0.00	420-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
2,008.49	2,699.28	2,500.00	0.00	420-41510	Workers Compensation Insurance	0.00	3,181.00	3,285.00	0.00	3,191.00
436,185.39	368,176.91	373,155.00	0.00		Personnel Services Totals:	0.00	593,243.00	557,331.00	0.00	586,310.00
				E02	Supplies					
131.32	181.17	500.00	0.00	420-42010	Office Supplies	0.00	500.00	500.00	0.00	500.00
90.00	114.62	250.00	0.00	420-42020	Computer Supplies	0.00	250.00	250.00	0.00	250.00
186.16	182.50	500.00	0.00	420-42030	Printed Forms	0.00	500.00	500.00	0.00	500.00
215.82	246.13	300.00	0.00	420-42110	General Supplies	0.00	500.00	500.00	0.00	300.00
1,735.71	1,364.74	1,500.00	0.00	420-42120	Motor Fuels	0.00	2,500.00	2,500.00	0.00	2,500.00
0.00	0.00	250.00	0.00	420-42130	Lubricants & Additives	0.00	250.00	250.00	0.00	250.00
179.49	27.27	400.00	0.00	420-42170	Safety Equipment	0.00	500.00	500.00	0.00	400.00
636.00	169.50	750.00	0.00	420-42180	Uniforms	0.00	850.00	850.00	0.00	850.00
34.18	5.33	350.00	0.00	420-42210	Vehicle/Equipment Parts	0.00	350.00	350.00	0.00	350.00
660.00	0.00	600.00	0.00	420-42220	Tires	0.00	600.00	600.00	0.00	600.00
0.00	0.00	250.00	0.00	420-42410	Minor Equipment & Tools	0.00	250.00	250.00	0.00	250.00
5,998.92	1,807.32	1,300.00	0.00	420-42420	Minor Computer Equipment	0.00	4,500.00	4,500.00	0.00	7,700.00
9,867.60	4,098.58	6,950.00	0.00		Supplies Totals:	0.00	11,550.00	11,550.00	0.00	14,450.00
				E03	Other Services & Charges					
0.00	745.80	7,500.00	0.00	420-43040	Legal Fees - Civil Process	0.00	50,000.00	50,000.00	0.00	7,500.00
91,385.06	93,483.06	80,000.00	0.00	420-43090	Expert & Professional Services	0.00	100,000.00	100,000.00	0.00	100,000.00
11,402.64	8,670.68	12,060.00	0.00	420-43095	Software Maintenance & Support	0.00	12,060.00	12,060.00	0.00	12,060.00
3,948.53	1,039.20	0.00	0.00	420-43130	Hazardous Properties	0.00	0.00	0.00	0.00	0.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
86.44	1,962.86	2,500.00	0.00	420-43140	Training & Education	0.00	3,500.00	3,500.00	0.00	3,500.00
2,691.17	3,726.52	4,500.00	0.00	420-43210	Telephone	0.00	5,500.00	5,500.00	0.00	5,500.00
892.69	395.46	900.00	0.00	420-43220	Postage	0.00	900.00	900.00	0.00	900.00
1,733.81	894.71	1,000.00	0.00	420-43250	Other Communications	0.00	1,000.00	1,000.00	0.00	1,000.00
0.00	0.00	500.00	0.00	420-43310	Travel Expense	0.00	500.00	500.00	0.00	500.00
1,240.23	1,281.70	1,385.00	0.00	420-43610	Insurance & Bonds	0.00	1,365.00	1,365.00	0.00	1,385.00
0.00	25.00	100.00	0.00	420-44040	Vehicle & Machinery Repairs	0.00	100.00	100.00	0.00	100.00
1,805.84	524.26	2,250.00	0.00	420-44160	Rents & Leases	0.00	11,800.00	11,800.00	0.00	2,250.00
7,587.00	8,249.32	6,000.00	0.00	420-44325	Bank Fees & Charges	0.00	7,500.00	7,500.00	0.00	6,000.00
748.30	40.00	800.00	0.00	420-44330	Dues & Subscriptions	0.00	800.00	800.00	0.00	800.00
1.10	0.00	0.00	0.00	420-44370	Miscellaneous Charges	0.00	0.00	0.00	0.00	0.00
84.25	0.00	100.00	0.00	420-44390	Taxes & Licenses	0.00	100.00	100.00	0.00	100.00
0.00	1,763.10	0.00	0.00	420-46030	Lease Principal	0.00	0.00	0.00	0.00	0.00
0.00	241.86	0.00	0.00	420-46130	Lease Interest	0.00	0.00	0.00	0.00	0.00
123,607.06	123,043.53	119,595.00	0.00		Other Services & Charges Totals:	0.00	195,125.00	195,125.00	0.00	141,595.00
569,660.05	495,319.02	499,700.00	0.00		EXPENDITURES TOTALS:	0.00	799,918.00	764,006.00	0.00	742,355.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
569,660.05	495,319.02	499,700.00	0.00		DEPARTMENT EXPENSES	0.00	799,918.00	764,006.00	0.00	742,355.00
(569,660.05)	(495,319.02)	(499,700.00)	0.00		Code Enforcement/Inspection Total	0.00	(799,918.00)	(764,006.00)	0.00	(742,355.00)
				42500	Civil Defense					
				E02	Supplies					
404.30	0.00	300.00	0.00	420-42110	General Supplies	0.00	300.00	300.00	0.00	300.00
0.00	0.00	200.00	0.00	420-42410	Minor Equipment & Tools	0.00	200.00	200.00	0.00	200.00
404.30	0.00	500.00	0.00		Supplies Totals:	0.00	500.00	500.00	0.00	500.00
				E03	Other Services & Charges					
2,499.90	2,499.90	3,300.00	0.00	420-43090	Expert & Professional Services	0.00	3,500.00	3,500.00	0.00	3,500.00
1,382.87	1,404.69	1,200.00	0.00	420-43810	Electric Utilities	0.00	1,500.00	1,500.00	0.00	1,500.00
747.75	0.00	1,000.00	0.00	420-44045	Equipment Repairs	0.00	1,000.00	1,000.00	0.00	1,000.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
643.34	0.00	250.00	0.00	420-44160	Rents & Leases	0.00	250.00	250.00	0.00	250.00
5,273.86	3,904.59	5,750.00	0.00		Other Services & Charges Totals:	0.00	6,250.00	6,250.00	0.00	6,250.00
5,678.16	3,904.59	6,250.00	0.00		EXPENDITURES TOTALS:	0.00	6,750.00	6,750.00	0.00	6,750.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
5,678.16	3,904.59	6,250.00	0.00		DEPARTMENT EXPENSES	0.00	6,750.00	6,750.00	0.00	6,750.00
(5,678.16)	(3,904.59)	(6,250.00)	0.00		Civil Defense Totals:	0.00	(6,750.00)	(6,750.00)	0.00	(6,750.00)
				42700	Community Services					
				E01	Personnel Services					
123,905.84	106,826.52	123,807.00	0.00	420-41010	Full-time Employees	0.00	57,117.00	56,098.00	0.00	59,987.00
201.63	126.12	500.00	0.00	420-41020	Overtime	0.00	560.00	550.00	0.00	550.00
0.00	0.00	600.00	0.00	420-41022	Premium Pay	0.00	600.00	600.00	0.00	600.00
37,584.61	42,737.92	67,635.00	0.00	420-41030	Part-time Employees	0.00	75,317.00	73,969.00	0.00	73,969.00
0.00	15,463.80	13,373.00	0.00	420-41040	Temporary Employees	0.00	13,373.00	13,373.00	0.00	13,373.00
0.00	0.00	0.00	0.00	420-41070	Special Duty Pay	0.00	0.00	0.00	0.00	0.00
937.95	48,020.25	0.00	0.00	420-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
302.42	0.00	0.00	0.00	420-41120	Holiday	0.00	0.00	0.00	0.00	0.00
1,181.97	644.45	0.00	0.00	420-41140	Sick Leave Buyback	0.00	0.00	0.00	0.00	0.00
1,985.00	2,328.98	2,275.00	0.00	420-41150	Uniform Allowance	0.00	2,100.00	2,100.00	0.00	2,100.00
0.00	0.00	0.00	0.00	420-41190	Other Pay	0.00	0.00	0.00	0.00	0.00
12,149.70	11,227.02	17,654.00	0.00	420-41210	PERA	0.00	14,501.00	14,259.00	0.00	14,550.00
10,164.01	10,463.89	12,907.00	0.00	420-41220	FICA	0.00	9,242.00	9,095.00	0.00	9,336.00
2,377.03	2,447.16	3,019.00	0.00	420-41225	Medicare	0.00	2,161.00	2,128.00	0.00	2,184.00
8,246.16	12,510.02	28,816.00	0.00	420-41310	Health Insurance	0.00	28,728.00	28,728.00	0.00	11,176.00
660.28	659.50	1,205.00	0.00	420-41311	HSA Contribution	0.00	688.00	688.00	0.00	688.00
0.00	417.86	845.00	0.00	420-41320	Dental Insurance	0.00	661.00	661.00	0.00	304.00
389.28	341.12	402.00	0.00	420-41330	Life Insurance	0.00	151.00	151.00	0.00	151.00
247.26	210.42	260.00	0.00	420-41340	Disability Insurance	0.00	120.00	118.00	0.00	126.00
0.00	0.00	0.00	0.00	420-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
8,894.21	11,450.60	11,678.00	0.00	420-41510	Workers Compensation Insurance	0.00	4,416.00	4,346.00	0.00	4,461.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
209,227.35	265,875.63	284,976.00	0.00		Personnel Services Totals:	0.00	209,735.00	206,864.00	0.00	193,555.00
1.63	0.00	100.00	0.00	E02 420-42010	Supplies Office Supplies	0.00	100.00	100.00	0.00	100.00
181.92	211.88	150.00	0.00	420-42020	Computer Supplies	0.00	150.00	150.00	0.00	150.00
2,182.13	595.27	2,000.00	0.00	420-42030	Printed Forms	0.00	2,000.00	2,000.00	0.00	2,000.00
470.28	170.15	1,000.00	0.00	420-42110	General Supplies	0.00	1,000.00	1,000.00	0.00	1,000.00
5,988.45	4,107.09	5,500.00	0.00	420-42120	Motor Fuels	0.00	5,500.00	5,500.00	0.00	5,500.00
2,746.73	805.15	2,100.00	0.00	420-42180	Uniforms	0.00	2,100.00	2,100.00	0.00	2,100.00
285.24	437.62	500.00	0.00	420-42210	Vehicle/Equipment Parts	0.00	500.00	500.00	0.00	500.00
0.00	0.00	1,000.00	0.00	420-42220	Tires	0.00	1,000.00	1,000.00	0.00	1,000.00
30.06	9,066.42	7,900.00	0.00	420-42410	Minor Equipment & Tools	0.00	400.00	400.00	0.00	7,900.00
384.99	9,870.00	4,000.00	0.00	420-42420	Minor Computer Equipment	0.00	0.00	0.00	0.00	4,000.00
12,271.43	25,263.58	24,250.00	0.00		Supplies Totals:	0.00	12,750.00	12,750.00	0.00	24,250.00
21,492.76	31,499.90	17,000.00	0.00	E03 420-43090	Other Services & Charges Expert & Professional Services	0.00	25,000.00	25,000.00	0.00	17,000.00
94.90	106.00	0.00	0.00	420-43095	Software Maintenance & Support	0.00	0.00	0.00	0.00	0.00
0.00	0.00	250.00	0.00	420-43140	Training & Education	0.00	250.00	250.00	0.00	250.00
2,101.75	1,975.52	2,500.00	0.00	420-43210	Telephone	0.00	2,500.00	2,500.00	0.00	2,500.00
388.74	1,021.41	1,000.00	0.00	420-43250	Other Communications	0.00	1,000.00	1,000.00	0.00	1,000.00
0.00	0.00	100.00	0.00	420-43310	Travel Expense	0.00	100.00	100.00	0.00	100.00
949.14	1,042.60	1,126.00	0.00	420-43610	Insurance & Bonds	0.00	1,948.00	1,948.00	0.00	1,126.00
122.85	0.00	200.00	0.00	420-43840	Refuse Disposal	0.00	0.00	0.00	0.00	200.00
84.95	20.00	250.00	0.00	420-44040	Vehicle & Machinery Repairs	0.00	250.00	250.00	0.00	250.00
0.00	0.00	20,400.00	0.00	420-44160	Rents & Leases	0.00	20,400.00	20,400.00	0.00	20,400.00
57.05	45.09	100.00	0.00	420-44325	Bank Fees & Charges	0.00	100.00	100.00	0.00	100.00
0.00	0.00	50.00	0.00	420-44330	Dues & Subscriptions	0.00	50.00	50.00	0.00	50.00
0.00	55.00	0.00	0.00	420-44390	Taxes & Licenses	0.00	0.00	0.00	0.00	0.00
0.00	6,050.17	0.00	0.00	420-46030	Lease Principal	0.00	0.00	0.00	0.00	0.00
0.00	702.44	0.00	0.00	420-46130	Lease Interest	0.00	0.00	0.00	0.00	0.00
25,292.14	42,518.13	42,976.00	0.00		Other Services & Charges Totals:	0.00	51,598.00	51,598.00	0.00	42,976.00
246,790.92	333,657.34	352,202.00	0.00		EXPENDITURES TOTALS:	0.00	274,083.00	271,212.00	0.00	260,781.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
246,790.92	333,657.34	352,202.00	0.00		DEPARTMENT EXPENSES	0.00	274,083.00	271,212.00	0.00	260,781.00
(246,790.92)	(333,657.34)	(352,202.00)	0.00		Community Services Totals:	0.00	(274,083.00)	(271,212.00)	0.00	(260,781.00)
				43110	Public Works Administration					
				E01	Personnel Services					
76,398.29	76,133.49	87,528.00	0.00	430-41010	Full-time Employees	0.00	98,807.00	97,040.00	0.00	97,040.00
0.00	0.00	0.00	0.00	430-41020	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	21,718.76	0.00	0.00	430-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	430-41120	Holiday	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	430-41130	Vacation Buyback	0.00	0.00	0.00	0.00	0.00
1,082.77	1,076.72	1,187.00	0.00	430-41140	Sick Leave Buyback	0.00	1,364.00	1,340.00	0.00	1,340.00
120.04	0.00	0.00	0.00	430-41150	Uniform Allowance	0.00	0.00	0.00	0.00	0.00
1,350.00	732.20	1,350.00	0.00	430-41170	Vehicle Allowance	0.00	1,350.00	1,350.00	0.00	1,350.00
0.00	0.00	126.00	0.00	430-41190	Other Pay	0.00	126.00	126.00	0.00	126.00
5,729.73	5,718.59	6,565.00	0.00	430-41210	PERA	0.00	7,411.00	7,278.00	0.00	7,278.00
4,511.66	5,876.70	5,592.00	0.00	430-41220	FICA	0.00	5,938.00	5,888.00	0.00	5,888.00
1,054.98	1,374.51	1,307.00	0.00	430-41225	Medicare	0.00	1,474.00	1,448.00	0.00	1,448.00
9,932.47	14,074.05	18,530.00	0.00	430-41310	Health Insurance	0.00	18,845.00	18,845.00	0.00	20,753.00
553.91	518.84	585.00	0.00	430-41311	HSA Contribution	0.00	585.00	585.00	0.00	585.00
0.00	96.30	0.00	0.00	430-41312	HSA Contribution Medica Invest	0.00	0.00	0.00	0.00	0.00
0.00	478.71	433.00	0.00	430-41320	Dental Insurance	0.00	461.00	461.00	0.00	433.00
219.75	252.74	246.00	0.00	430-41330	Life Insurance	0.00	270.00	266.00	0.00	266.00
148.43	158.19	183.00	0.00	430-41340	Disability Insurance	0.00	207.00	204.00	0.00	204.00
0.00	0.00	0.00	0.00	430-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
399.68	443.20	599.00	0.00	430-41510	Workers Compensation Insurance	0.00	575.00	566.00	0.00	566.00
101,501.71	128,653.00	124,231.00	0.00		Personnel Services Totals:	0.00	137,413.00	135,397.00	0.00	137,277.00
				E02	Supplies					
44.97	0.00	100.00	0.00	430-42010	Office Supplies	0.00	100.00	100.00	0.00	100.00
0.00	0.00	0.00	0.00	430-42020	Computer Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	430-42030	Printed Forms	0.00	0.00	0.00	0.00	0.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
7.70	163.27	150.00	0.00	430-42110	General Supplies	0.00	150.00	150.00	0.00	150.00
0.00	0.00	0.00	0.00	430-42170	Safety Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	300.00	0.00	430-42180	Uniforms	0.00	300.00	300.00	0.00	300.00
0.00	0.00	0.00	0.00	430-42410	Minor Equipment & Tools	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	430-42420	Minor Computer Equipment	0.00	0.00	0.00	0.00	0.00
52.67	163.27	550.00	0.00		Supplies Totals:	0.00	550.00	550.00	0.00	550.00
0.00	0.00	0.00	0.00	E03	Other Services & Charges					
0.00	0.00	0.00	0.00	430-43030	Engineering Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	430-43040	Legal Fees - Civil Process	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	430-43090	Expert & Professional Services	0.00	0.00	0.00	0.00	0.00
658.76	644.12	2,355.00	0.00	430-43095	Software Maintenance & Support	0.00	3,255.00	3,255.00	0.00	3,255.00
0.00	0.00	750.00	0.00	430-43140	Training & Education	0.00	750.00	750.00	0.00	750.00
494.46	861.73	1,200.00	0.00	430-43210	Telephone	0.00	1,200.00	1,200.00	0.00	1,200.00
480.87	498.71	600.00	0.00	430-43220	Postage	0.00	600.00	600.00	0.00	600.00
1,105.45	3,068.38	3,800.00	0.00	430-43250	Other Communications	0.00	3,900.00	3,900.00	0.00	3,900.00
0.00	0.00	0.00	0.00	430-43310	Travel Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	200.00	0.00	430-43430	Advertising - Other	0.00	600.00	600.00	0.00	600.00
228.58	238.83	258.00	0.00	430-43610	Insurance & Bonds	0.00	290.00	290.00	0.00	258.00
0.00	0.00	0.00	0.00	430-44040	Vehicle & Machinery Repairs	0.00	0.00	0.00	0.00	0.00
158.83	136.10	0.00	0.00	430-44045	Equipment Repairs	0.00	0.00	0.00	0.00	0.00
0.00	435.02	0.00	0.00	430-44160	Rents & Leases	0.00	0.00	0.00	0.00	0.00
541.23	468.75	350.00	0.00	430-44330	Dues & Subscriptions	0.00	350.00	350.00	0.00	350.00
3,668.18	6,351.64	9,513.00	0.00		Other Services & Charges Totals:	0.00	10,945.00	10,945.00	0.00	10,913.00
105,222.56	135,167.91	134,294.00	0.00		EXPENDITURES TOTALS:	0.00	148,908.00	146,892.00	0.00	148,740.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
105,222.56	135,167.91	134,294.00	0.00		DEPARTMENT EXPENSES	0.00	148,908.00	146,892.00	0.00	148,740.00
(105,222.56)	(135,167.91)	(134,294.00)	0.00		Public Works Administration Totals	0.00	(148,908.00)	(146,892.00)	0.00	(148,740.00)
				43121	Street Maintenance/Projects					

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				E01	Personnel Services					
634,711.74	610,420.62	675,147.00	0.00	430-41010	Full-time Employees	0.00	766,646.00	752,919.00	0.00	742,872.00
21,575.49	18,327.19	17,000.00	0.00	430-41020	Overtime	0.00	18,290.00	17,963.00	0.00	18,700.00
0.00	0.00	0.00	0.00	430-41030	Part-time Employees	0.00	0.00	0.00	0.00	0.00
13,082.00	0.00	15,000.00	0.00	430-41040	Temporary Employees	0.00	15,000.00	15,000.00	0.00	15,000.00
0.00	10,001.42	0.00	0.00	430-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	430-41120	Holiday	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	430-41130	Vacation Buyback	0.00	0.00	0.00	0.00	0.00
2,039.90	1,453.30	4,810.00	0.00	430-41140	Sick Leave Buyback	0.00	5,116.00	5,025.00	0.00	4,046.00
600.00	0.00	0.00	0.00	430-41150	Uniform Allowance	0.00	0.00	0.00	0.00	0.00
420.00	420.99	840.00	0.00	430-41190	Other Pay	0.00	4,946.00	4,946.00	0.00	840.00
49,221.60	47,156.17	51,912.00	0.00	430-41210	PERA	0.00	58,870.00	57,816.00	0.00	57,118.00
39,351.53	36,773.37	44,194.00	0.00	430-41220	FICA	0.00	50,221.00	49,344.00	0.00	48,451.00
9,203.27	8,600.26	10,337.00	0.00	430-41225	Medicare	0.00	11,745.00	11,540.00	0.00	11,331.00
104,241.68	114,544.69	131,251.00	0.00	430-41310	Health Insurance	0.00	152,085.00	161,972.00	0.00	167,488.00
5,929.42	5,774.95	6,107.00	0.00	430-41311	HSA Contribution	0.00	6,107.00	6,195.00	0.00	6,107.00
625.00	775.00	0.00	0.00	430-41312	HSA Contribution Medica Invest	0.00	0.00	0.00	0.00	0.00
0.00	2,648.58	3,368.00	0.00	430-41320	Dental Insurance	0.00	4,207.00	4,152.00	0.00	3,950.00
1,494.12	1,319.59	1,535.00	0.00	430-41330	Life Insurance	0.00	1,579.00	1,572.00	0.00	1,572.00
1,252.54	1,227.59	1,418.00	0.00	430-41340	Disability Insurance	0.00	1,611.00	1,580.00	0.00	1,559.00
0.00	475.88	0.00	0.00	430-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
42,955.52	55,672.06	59,513.00	0.00	430-41510	Workers Compensation Insurance	0.00	54,983.00	54,022.00	0.00	55,467.00
926,703.81	915,591.66	1,022,432.00	0.00		Personnel Services Totals:	0.00	1,151,406.00	1,144,046.00	0.00	1,134,501.00
				E02	Supplies					
350.06	962.61	400.00	0.00	430-42010	Office Supplies	0.00	400.00	400.00	0.00	400.00
22.05	499.03	0.00	0.00	430-42020	Computer Supplies	0.00	0.00	0.00	0.00	0.00
208.87	553.91	0.00	0.00	430-42030	Printed Forms	0.00	0.00	0.00	0.00	0.00
11,801.16	9,990.17	10,000.00	0.00	430-42110	General Supplies	0.00	10,000.00	10,000.00	0.00	10,000.00
0.00	0.00	0.00	0.00	430-42115	Meeting	0.00	0.00	0.00	0.00	0.00
121,552.47	98,259.99	95,000.00	0.00	430-42120	Motor Fuels	0.00	95,000.00	95,000.00	0.00	95,000.00
10,809.60	10,858.85	11,400.00	0.00	430-42130	Lubricants & Additives	0.00	11,400.00	11,400.00	0.00	11,400.00
1,040.45	1,008.04	1,000.00	0.00	430-42160	Chemicals & Chemical Products	0.00	1,000.00	1,000.00	0.00	1,000.00
3,610.87	3,294.90	2,000.00	0.00	430-42170	Safety Equipment	0.00	2,000.00	2,000.00	0.00	2,000.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
98.00	708.30	1,350.00	0.00	430-42180	Uniforms	0.00	1,350.00	1,350.00	0.00	1,350.00
85,903.34	117,050.18	80,000.00	0.00	430-42210	Vehicle/Equipment Parts	0.00	80,000.00	80,000.00	0.00	80,000.00
14,038.40	3,776.55	34,300.00	0.00	430-42220	Tires	0.00	34,300.00	34,300.00	0.00	34,300.00
2,386.16	5,427.42	4,500.00	0.00	430-42230	Building Repair Supplies	0.00	4,500.00	4,500.00	0.00	4,500.00
134,505.69	187,757.85	176,100.00	0.00	430-42240	Street Maintenance Materials	0.00	176,100.00	176,100.00	0.00	176,100.00
2,946.96	3,362.03	2,000.00	0.00	430-42410	Minor Equipment & Tools	0.00	2,000.00	2,000.00	0.00	2,000.00
0.00	2,490.89	0.00	0.00	430-42420	Minor Computer Equipment	0.00	2,200.00	2,200.00	0.00	2,200.00
389,274.08	446,000.72	418,050.00	0.00		Supplies Totals:	0.00	420,250.00	420,250.00	0.00	420,250.00
				E03	Other Services & Charges					
0.00	0.00	0.00	0.00	430-43045	Equipment Repairs	0.00	0.00	0.00	0.00	0.00
24,993.09	32,271.39	20,000.00	0.00	430-43090	Expert & Professional Services	0.00	20,000.00	20,000.00	0.00	20,000.00
4,223.24	1,014.17	3,375.00	0.00	430-43095	Software Maintenance & Support	0.00	4,550.00	4,550.00	0.00	4,550.00
120.00	470.50	600.00	0.00	430-43140	Training & Education	0.00	600.00	600.00	0.00	600.00
385.11	743.00	500.00	0.00	430-43210	Telephone	0.00	500.00	500.00	0.00	500.00
7,211.62	3,170.19	2,000.00	0.00	430-43250	Other Communications	0.00	2,000.00	2,000.00	0.00	2,000.00
125.84	253.90	0.00	0.00	430-43430	Advertising - Other	0.00	0.00	0.00	0.00	0.00
32,648.59	37,973.83	41,012.00	0.00	430-43610	Insurance & Bonds	0.00	45,678.00	45,678.00	0.00	41,012.00
43,668.15	47,450.89	36,400.00	0.00	430-43810	Electric Utilities	0.00	36,400.00	36,400.00	0.00	36,400.00
28,969.32	21,067.03	31,200.00	0.00	430-43830	Gas Utilities	0.00	31,200.00	31,200.00	0.00	31,200.00
8,884.03	9,841.86	9,285.00	0.00	430-43840	Refuse Disposal	0.00	9,285.00	9,285.00	0.00	9,285.00
39,382.81	59,743.90	42,000.00	0.00	430-44010	Building Maintenance	0.00	42,000.00	42,000.00	0.00	42,000.00
20,322.44	929.35	1,500.00	0.00	430-44040	Vehicle & Machinery Repairs	0.00	1,500.00	1,500.00	0.00	1,500.00
894.84	7,482.58	1,000.00	0.00	430-44045	Equipment Repairs	0.00	1,000.00	1,000.00	0.00	1,000.00
1,795.66	1,796.26	2,200.00	0.00	430-44060	Laundry Services	0.00	2,200.00	2,200.00	0.00	2,200.00
3,375.77	(145.52)	1,900.00	0.00	430-44160	Rents & Leases	0.00	1,900.00	1,900.00	0.00	1,900.00
404.56	880.70	350.00	0.00	430-44330	Dues & Subscriptions	0.00	350.00	350.00	0.00	350.00
5,339.18	4,198.20	6,000.00	0.00	430-44390	Taxes & Licenses	0.00	6,000.00	6,000.00	0.00	6,000.00
1,115.00	2,045.00	3,500.00	0.00	430-44450	Claims & Damages	0.00	3,500.00	3,500.00	0.00	3,500.00
0.00	1,694.44	0.00	0.00	430-46030	Lease Principal	0.00	0.00	0.00	0.00	0.00
0.00	42.79	0.00	0.00	430-46130	Lease Interest	0.00	0.00	0.00	0.00	0.00
223,859.25	232,924.46	202,822.00	0.00		Other Services & Charges Totals:	0.00	208,663.00	208,663.00	0.00	203,997.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
1,539,837.14	1,594,516.84	1,643,304.00	0.00		EXPENDITURES TOTALS:	0.00	1,780,319.00	1,772,959.00	0.00	1,758,748.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
1,539,837.14	1,594,516.84	1,643,304.00	0.00		DEPARTMENT EXPENSES	0.00	1,780,319.00	1,772,959.00	0.00	1,758,748.00
(1,539,837.14)	(1,594,516.84)	(1,643,304.00)	0.00		Street Maintenance/Projects Totals:	0.00	(1,780,319.00)	(1,772,959.00)	0.00	(1,758,748.00)
				43125 E02	Ice & Snow Removal Supplies					
97,967.85	73,592.60	85,000.00	0.00	430-42160	Chemicals & Chemical Products	0.00	85,000.00	85,000.00	0.00	0.00
2,424.82	13,078.42	6,000.00	0.00	430-42240	Street Maintenance Materials	0.00	6,000.00	6,000.00	0.00	0.00
100,392.67	86,671.02	91,000.00	0.00		Supplies Totals:	0.00	91,000.00	91,000.00	0.00	0.00
				E03	Other Services & Charges					
42,255.73	46,668.50	40,000.00	0.00	430-43090	Expert & Professional Services	0.00	40,000.00	40,000.00	0.00	0.00
39.88	7,540.00	0.00	0.00	430-44160	Rents & Leases	0.00	0.00	0.00	0.00	0.00
42,295.61	54,208.50	40,000.00	0.00		Other Services & Charges Totals:	0.00	40,000.00	40,000.00	0.00	0.00
142,688.28	140,879.52	131,000.00	0.00		EXPENDITURES TOTALS:	0.00	131,000.00	131,000.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
142,688.28	140,879.52	131,000.00	0.00		DEPARTMENT EXPENSES	0.00	131,000.00	131,000.00	0.00	0.00
(142,688.28)	(140,879.52)	(131,000.00)	0.00		Ice & Snow Removal Totals:	0.00	(131,000.00)	(131,000.00)	0.00	0.00
				43126 E01	Equipment Maintenance Personnel Services					
161,569.21	186,136.94	195,425.00	0.00	430-41010	Full-time Employees	0.00	216,494.00	213,849.00	0.00	213,849.00
2,680.25	2,574.64	3,000.00	0.00	430-41020	Overtime	0.00	3,360.00	3,300.00	0.00	3,300.00
0.00	0.00	0.00	0.00	430-41030	Part-time Employees	0.00	0.00	0.00	0.00	0.00
44,190.55	0.00	0.00	0.00	430-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	430-41140	Sick Leave Buyback	0.00	0.00	0.00	0.00	0.00
203.52	0.00	0.00	0.00	430-41150	Uniform Allowance	0.00	0.00	0.00	0.00	0.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
390.08	357.65	356.00	0.00	430-41190	Other Pay	0.00	356.00	356.00	0.00	356.00
12,318.75	14,158.16	14,882.00	0.00	430-41210	PERA	0.00	16,489.00	16,286.00	0.00	16,286.00
12,004.91	11,211.57	12,325.00	0.00	430-41220	FICA	0.00	13,654.00	13,486.00	0.00	13,486.00
2,807.32	2,621.61	2,883.00	0.00	430-41225	Medicare	0.00	3,194.00	3,153.00	0.00	3,153.00
31,973.95	29,549.38	26,663.00	0.00	430-41310	Health Insurance	0.00	27,137.00	27,137.00	0.00	29,885.00
1,173.08	1,142.88	1,167.00	0.00	430-41311	HSA Contribution	0.00	1,167.00	1,167.00	0.00	1,167.00
0.00	1,083.16	1,242.00	0.00	430-41320	Dental Insurance	0.00	1,322.00	1,322.00	0.00	1,242.00
253.47	415.75	383.00	0.00	430-41330	Life Insurance	0.00	383.00	383.00	0.00	383.00
241.60	419.46	411.00	0.00	430-41340	Disability Insurance	0.00	454.00	448.00	0.00	448.00
0.00	0.00	0.00	0.00	430-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
5,848.19	7,056.04	7,830.00	0.00	430-41510	Workers Compensation Insurance	0.00	7,370.00	7,280.00	0.00	7,280.00
275,654.88	256,727.24	266,567.00	0.00		Personnel Services Totals:	0.00	291,380.00	288,167.00	0.00	290,835.00
				E02	Supplies					
248.85	123.00	0.00	0.00	430-42010	Office Supplies	0.00	0.00	0.00	0.00	0.00
119.00	38.95	0.00	0.00	430-42030	Printed Forms	0.00	0.00	0.00	0.00	0.00
20,561.57	24,624.22	16,000.00	0.00	430-42110	General Supplies	0.00	16,000.00	16,000.00	0.00	16,000.00
0.00	68.40	0.00	0.00	430-42130	Lubricants & Additives	0.00	0.00	0.00	0.00	0.00
446.94	579.68	250.00	0.00	430-42170	Safety Equipment	0.00	250.00	250.00	0.00	250.00
0.00	200.00	450.00	0.00	430-42180	Uniforms	0.00	450.00	450.00	0.00	450.00
1,389.98	2,880.45	2,500.00	0.00	430-42210	Vehicle/Equipment Parts	0.00	2,500.00	2,500.00	0.00	2,500.00
748.00	0.00	0.00	0.00	430-42220	Tires	0.00	0.00	0.00	0.00	0.00
6,722.75	5,484.40	4,000.00	0.00	430-42410	Minor Equipment & Tools	0.00	4,000.00	4,000.00	0.00	4,000.00
1,004.93	0.00	0.00	0.00	430-42420	Minor Computer Equipment	0.00	1,300.00	1,300.00	0.00	1,300.00
31,242.02	33,999.10	23,200.00	0.00		Supplies Totals:	0.00	24,500.00	24,500.00	0.00	24,500.00
				E03	Other Services & Charges					
2,955.20	2,694.93	3,960.00	0.00	430-43095	Software Maintenance & Support	0.00	3,960.00	3,960.00	0.00	3,960.00
106.00	60.00	200.00	0.00	430-43140	Training & Education	0.00	200.00	200.00	0.00	200.00
0.00	0.00	0.00	0.00	430-43210	Telephone	0.00	0.00	0.00	0.00	0.00
370.54	1,241.49	1,300.00	0.00	430-43250	Other Communications	0.00	1,300.00	1,300.00	0.00	1,300.00
552.51	552.13	596.00	0.00	430-43610	Insurance & Bonds	0.00	644.00	644.00	0.00	596.00
1,729.80	0.00	0.00	0.00	430-44040	Vehicle & Machinery Repairs	0.00	0.00	0.00	0.00	0.00
1,689.28	1,838.12	1,800.00	0.00	430-44045	Equipment Repairs	0.00	1,800.00	1,800.00	0.00	1,800.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
969.19	1,713.04	1,400.00	0.00	430-44060	Laundry Services	0.00	1,600.00	1,600.00	0.00	1,600.00
1,734.43	250.00	750.00	0.00	430-44160	Rents & Leases	0.00	750.00	750.00	0.00	750.00
83.34	71.42	100.00	0.00	430-44390	Taxes & Licenses	0.00	100.00	100.00	0.00	100.00
10,190.29	8,421.13	10,106.00	0.00		Other Services & Charges Totals:	0.00	10,354.00	10,354.00	0.00	10,306.00
317,087.19	299,147.47	299,873.00	0.00		EXPENDITURES TOTALS:	0.00	326,234.00	323,021.00	0.00	325,641.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
317,087.19	299,147.47	299,873.00	0.00		DEPARTMENT EXPENSES	0.00	326,234.00	323,021.00	0.00	325,641.00
(317,087.19)	(299,147.47)	(299,873.00)	0.00		Equipment Maintenance Totals:	0.00	(326,234.00)	(323,021.00)	0.00	(325,641.00)
282.60	104.18	400.00	0.00	43160 E02 430-42110	Street Lighting Supplies General Supplies	0.00	400.00	400.00	0.00	0.00
282.60	104.18	400.00	0.00		Supplies Totals:	0.00	400.00	400.00	0.00	0.00
277,284.03	270,224.78	279,000.00	0.00	E03 430-43810	Other Services & Charges Electric Utilities	0.00	279,000.00	279,000.00	0.00	0.00
24,057.75	55,655.41	45,000.00	0.00	430-44045	Equipment Repairs	0.00	45,000.00	45,000.00	0.00	0.00
301,341.78	325,880.19	324,000.00	0.00		Other Services & Charges Totals:	0.00	324,000.00	324,000.00	0.00	0.00
301,624.38	325,984.37	324,400.00	0.00		EXPENDITURES TOTALS:	0.00	324,400.00	324,400.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
301,624.38	325,984.37	324,400.00	0.00		DEPARTMENT EXPENSES	0.00	324,400.00	324,400.00	0.00	0.00
(301,624.38)	(325,984.37)	(324,400.00)	0.00		Street Lighting Totals:	0.00	(324,400.00)	(324,400.00)	0.00	0.00
1,922.12	1,256.91	2,000.00	0.00	43170 E02 430-42110	Traffic Signs & Signals Supplies General Supplies	0.00	2,000.00	2,000.00	0.00	0.00
29,822.74	14,670.68	23,300.00	0.00	430-42240	Street Maintenance Materials	0.00	23,300.00	23,300.00	0.00	0.00
900.00	457.57	750.00	0.00	430-42410	Minor Equipment & Tools	0.00	750.00	750.00	0.00	0.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	1,012.00	0.00	0.00	430-42420	Minor Computer Equipment	0.00	0.00	0.00	0.00	0.00
32,644.86	17,397.16	26,050.00	0.00		Supplies Totals:	0.00	26,050.00	26,050.00	0.00	0.00
976.00	1,045.00	5,080.00	0.00	E03	Other Services & Charges					
12,028.68	11,975.58	14,000.00	0.00	430-43095	Software Maintenance & Support	0.00	5,080.00	5,080.00	0.00	0.00
440.10	315.00	500.00	0.00	430-43810	Electric Utilities	0.00	14,000.00	14,000.00	0.00	0.00
				430-44045	Equipment Repairs	0.00	500.00	500.00	0.00	0.00
13,444.78	13,335.58	19,580.00	0.00		Other Services & Charges Totals:	0.00	19,580.00	19,580.00	0.00	0.00
46,089.64	30,732.74	45,630.00	0.00		EXPENDITURES TOTALS:	0.00	45,630.00	45,630.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
46,089.64	30,732.74	45,630.00	0.00		DEPARTMENT EXPENSES	0.00	45,630.00	45,630.00	0.00	0.00
(46,089.64)	(30,732.74)	(45,630.00)	0.00		Traffic Signs & Signals Totals:	0.00	(45,630.00)	(45,630.00)	0.00	0.00
				43190	Engineering					
				E01	Personnel Services					
430,635.69	387,869.87	432,441.00	0.00	430-41010	Full-time Employees	0.00	510,192.00	501,071.00	0.00	488,189.00
0.00	246.23	1,096.00	0.00	430-41020	Overtime	0.00	1,228.00	1,206.00	0.00	1,206.00
0.00	0.00	0.00	0.00	430-41030	Part-time Employees	0.00	0.00	0.00	0.00	0.00
0.00	18,796.00	8,640.00	0.00	430-41040	Temporary Employees	0.00	8,640.00	8,640.00	0.00	8,640.00
1,964.89	53,355.59	0.00	0.00	430-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
409.36	146.51	1,221.00	0.00	430-41120	Holiday	0.00	1,403.00	1,378.00	0.00	1,378.00
0.00	0.00	0.00	0.00	430-41130	Vacation Buyback	0.00	0.00	0.00	0.00	0.00
3,285.66	3,676.43	4,001.00	0.00	430-41140	Sick Leave Buyback	0.00	4,599.00	4,516.00	0.00	4,516.00
80.40	0.00	0.00	0.00	430-41150	Uniform Allowance	0.00	0.00	0.00	0.00	0.00
4,500.00	4,500.00	4,500.00	0.00	430-41170	Vehicle Allowance	0.00	4,500.00	4,500.00	0.00	4,500.00
1,520.05	984.40	1,684.00	0.00	430-41190	Other Pay	0.00	1,264.00	1,264.00	0.00	1,264.00
32,328.69	29,112.20	32,607.00	0.00	430-41210	PERA	0.00	38,462.00	37,774.00	0.00	36,808.00
25,897.60	24,944.12	28,122.00	0.00	430-41220	FICA	0.00	31,491.00	31,125.00	0.00	30,326.00
6,157.21	5,849.40	6,577.00	0.00	430-41225	Medicare	0.00	7,710.00	7,578.00	0.00	7,391.00
37,728.01	18,920.40	28,096.00	0.00	430-41310	Health Insurance	0.00	26,019.00	20,079.00	0.00	23,988.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,137.96	610.19	1,322.00	0.00	430-41311	HSA Contribution	0.00	737.00	737.00	0.00	633.00
87.50	143.76	0.00	0.00	430-41312	HSA Contribution Medica Invest	0.00	0.00	0.00	0.00	0.00
0.00	617.52	492.00	0.00	430-41320	Dental Insurance	0.00	623.00	623.00	0.00	492.00
1,143.92	1,175.26	1,290.00	0.00	430-41330	Life Insurance	0.00	1,483.00	1,463.00	0.00	1,418.00
812.06	815.06	909.00	0.00	430-41340	Disability Insurance	0.00	1,072.00	1,052.00	0.00	1,025.00
2,810.84	3,500.16	3,761.00	0.00	430-41510	Workers Compensation Insurance	0.00	3,750.00	3,686.00	0.00	3,595.00
550,499.84	555,263.10	556,759.00	0.00		Personnel Services Totals:	0.00	643,173.00	626,692.00	0.00	615,369.00
				E02	Supplies					
54.60	43.75	200.00	0.00	430-42010	Office Supplies	0.00	350.00	350.00	0.00	350.00
0.00	43.27	250.00	0.00	430-42020	Computer Supplies	0.00	0.00	0.00	0.00	0.00
89.50	0.00	100.00	0.00	430-42030	Printed Forms	0.00	300.00	300.00	0.00	300.00
1,698.13	2,269.14	1,600.00	0.00	430-42110	General Supplies	0.00	1,600.00	1,600.00	0.00	1,600.00
2,935.07	3,643.09	2,750.00	0.00	430-42120	Motor Fuels	0.00	3,750.00	3,750.00	0.00	2,750.00
85.37	80.40	500.00	0.00	430-42170	Safety Equipment	0.00	500.00	500.00	0.00	500.00
936.97	139.27	900.00	0.00	430-42180	Uniforms	0.00	900.00	900.00	0.00	900.00
203.11	322.98	1,000.00	0.00	430-42210	Vehicle/Equipment Parts	0.00	1,000.00	1,000.00	0.00	1,000.00
0.00	0.00	500.00	0.00	430-42220	Tires	0.00	1,000.00	1,000.00	0.00	1,000.00
3,116.55	274.50	750.00	0.00	430-42410	Minor Equipment & Tools	0.00	500.00	500.00	0.00	500.00
452.79	214.99	0.00	0.00	430-42420	Minor Computer Equipment	0.00	20,000.00	20,000.00	0.00	20,000.00
9,572.09	7,031.39	8,550.00	0.00		Supplies Totals:	0.00	29,900.00	29,900.00	0.00	28,900.00
				E03	Other Services & Charges					
4,869.54	3,698.91	3,900.00	0.00	430-43090	Expert & Professional Services	0.00	3,900.00	3,900.00	0.00	3,900.00
14,963.53	13,003.21	20,231.00	0.00	430-43095	Software Maintenance & Support	0.00	16,888.00	24,196.00	0.00	15,613.00
2,205.00	895.00	8,360.00	0.00	430-43140	Training & Education	0.00	5,580.00	5,580.00	0.00	5,580.00
0.00	0.00	8,800.00	0.00	430-43150	Tuition Reimbursement	0.00	5,000.00	5,000.00	0.00	5,000.00
494.46	974.00	975.00	0.00	430-43210	Telephone	0.00	975.00	975.00	0.00	975.00
502.66	1,170.53	250.00	0.00	430-43220	Postage	0.00	250.00	250.00	0.00	250.00
1,360.94	2,387.40	2,600.00	0.00	430-43250	Other Communications	0.00	2,600.00	2,600.00	0.00	2,600.00
738.23	0.00	300.00	0.00	430-43310	Travel Expense	0.00	325.00	325.00	0.00	325.00
0.00	0.00	300.00	0.00	430-43510	Legal Notices Publishing	0.00	300.00	300.00	0.00	300.00
750.00	(520.00)	0.00	0.00	430-43520	Recording Fees	0.00	0.00	0.00	0.00	0.00
1,598.61	1,675.67	1,810.00	0.00	430-43610	Insurance & Bonds	0.00	1,878.00	1,878.00	0.00	1,810.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	750.00	0.00	430-44040	Vehicle & Machinery Repairs	0.00	750.00	750.00	0.00	750.00
59.67	103.65	1,000.00	0.00	430-44045	Equipment Repairs	0.00	1,000.00	1,000.00	0.00	1,000.00
0.00	0.00	0.00	0.00	430-44160	Rents & Leases	0.00	0.00	0.00	0.00	0.00
353.75	238.75	350.00	0.00	430-44330	Dues & Subscriptions	0.00	450.00	450.00	0.00	450.00
0.00	0.00	100.00	0.00	430-44370	Miscellaneous Charges	0.00	100.00	100.00	0.00	100.00
57.75	0.00	100.00	0.00	430-44390	Taxes & Licenses	0.00	100.00	100.00	0.00	100.00
27,954.14	23,627.12	49,826.00	0.00		Other Services & Charges Totals:	0.00	40,096.00	47,404.00	0.00	38,753.00
588,026.07	585,921.61	615,135.00	0.00		EXPENDITURES TOTALS:	0.00	713,169.00	703,996.00	0.00	683,022.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
588,026.07	585,921.61	615,135.00	0.00		DEPARTMENT EXPENSES	0.00	713,169.00	703,996.00	0.00	683,022.00
(588,026.07)	(585,921.61)	(615,135.00)	0.00		Engineering Totals:	0.00	(713,169.00)	(703,996.00)	0.00	(683,022.00)
				45110	Community Center Admin					
				E01	Personnel Services					
338,549.94	317,611.93	350,085.00	0.00	450-41010	Full-time Employees	0.00	394,369.00	361,936.00	0.00	387,317.00
75.53	246.07	556.00	0.00	450-41020	Overtime	0.00	623.00	612.00	0.00	612.00
96,386.48	94,593.65	102,306.00	0.00	450-41030	Part-time Employees	0.00	116,846.00	114,759.00	0.00	114,759.00
106.31	0.00	0.00	0.00	450-41040	Temporary Employees	0.00	0.00	0.00	0.00	0.00
0.00	1,246.18	0.00	0.00	450-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
1,297.02	1,607.68	2,235.00	0.00	450-41120	Holiday	0.00	2,517.00	2,473.00	0.00	2,473.00
2,761.60	3,979.12	4,434.00	0.00	450-41130	Vacation Buyback	0.00	4,434.00	4,434.00	0.00	4,434.00
5,570.89	4,213.89	5,859.00	0.00	450-41140	Sick Leave Buyback	0.00	6,635.00	6,517.00	0.00	6,517.00
400.00	0.00	0.00	0.00	450-41150	Uniform Allowance	0.00	0.00	0.00	0.00	0.00
4,500.00	4,505.93	4,500.00	0.00	450-41170	Vehicle Allowance	0.00	4,500.00	4,500.00	0.00	4,500.00
840.00	770.00	420.00	0.00	450-41190	Other Pay	0.00	420.00	420.00	0.00	420.00
32,731.23	31,054.89	34,138.00	0.00	450-41210	PERA	0.00	38,529.00	35,938.00	0.00	37,888.00
27,197.38	25,702.41	29,164.00	0.00	450-41220	FICA	0.00	31,694.00	30,693.00	0.00	31,352.00
6,360.45	6,011.02	6,821.00	0.00	450-41225	Medicare	0.00	7,681.00	7,178.00	0.00	7,555.00
24,760.44	25,079.32	50,924.00	0.00	450-41310	Health Insurance	0.00	42,387.00	52,701.00	0.00	57,049.00
1,982.28	1,403.71	2,980.00	0.00	450-41311	HSA Contribution	0.00	2,753.00	2,464.00	0.00	2,980.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
550.00	1,175.00	0.00	0.00	450-41312	HSA Contribution Medica Invest	0.00	0.00	0.00	0.00	0.00
0.00	576.94	1,746.00	0.00	450-41320	Dental Insurance	0.00	1,859.00	1,864.00	0.00	1,746.00
1,051.92	1,037.30	1,127.00	0.00	450-41330	Life Insurance	0.00	1,246.00	1,137.00	0.00	1,226.00
672.66	640.55	735.00	0.00	450-41340	Disability Insurance	0.00	829.00	677.00	0.00	813.00
0.00	0.00	0.00	0.00	450-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
2,324.92	2,863.72	3,122.00	0.00	450-41510	Workers Compensation Insurance	0.00	3,000.00	2,529.00	0.00	2,951.00
548,119.05	524,319.31	601,152.00	0.00		Personnel Services Totals:	0.00	660,322.00	630,832.00	0.00	664,592.00
				E02	Supplies					
2,670.14	2,288.06	3,000.00	0.00	450-42010	Office Supplies	0.00	3,000.00	3,000.00	0.00	3,000.00
450.95	323.57	500.00	0.00	450-42020	Computer Supplies	0.00	500.00	500.00	0.00	500.00
19,713.59	18,588.84	24,000.00	0.00	450-42030	Printed Forms	0.00	24,000.00	24,000.00	0.00	24,000.00
1,456.17	1,069.42	1,000.00	0.00	450-42110	General Supplies	0.00	1,000.00	1,000.00	0.00	1,000.00
155.21	259.60	300.00	0.00	450-42115	Meeting	0.00	300.00	300.00	0.00	300.00
1,533.68	1,345.47	1,200.00	0.00	450-42120	Motor Fuels	0.00	1,200.00	1,200.00	0.00	1,200.00
409.62	0.00	1,050.00	0.00	450-42180	Uniforms	0.00	1,050.00	1,050.00	0.00	1,050.00
198.34	494.35	400.00	0.00	450-42210	Vehicle/Equipment Parts	0.00	400.00	400.00	0.00	400.00
0.00	0.00	0.00	0.00	450-42220	Tires	0.00	0.00	0.00	0.00	0.00
1,758.40	0.00	1,500.00	0.00	450-42410	Minor Equipment & Tools	0.00	1,500.00	1,500.00	0.00	1,500.00
3,040.50	4,824.04	7,500.00	0.00	450-42420	Minor Computer Equipment	0.00	9,000.00	9,000.00	0.00	7,500.00
31,386.60	29,193.35	40,450.00	0.00		Supplies Totals:	0.00	41,950.00	41,950.00	0.00	40,450.00
				E03	Other Services & Charges					
2,942.98	2,554.75	2,500.00	0.00	450-43090	Expert & Professional Services	0.00	2,500.00	2,500.00	0.00	2,500.00
19,376.54	19,522.41	21,000.00	0.00	450-43095	Software Maintenance & Support	0.00	21,000.00	21,000.00	0.00	21,000.00
1,963.00	3,557.50	4,000.00	0.00	450-43140	Training & Education	0.00	4,000.00	4,000.00	0.00	4,000.00
2,603.50	1,703.15	3,000.00	0.00	450-43210	Telephone	0.00	1,500.00	1,500.00	0.00	3,000.00
10,463.19	10,761.03	11,000.00	0.00	450-43220	Postage	0.00	11,000.00	11,000.00	0.00	11,000.00
3,435.22	5,244.83	5,400.00	0.00	450-43250	Other Communications	0.00	5,400.00	5,400.00	0.00	5,400.00
1,562.81	1,405.50	3,500.00	0.00	450-43310	Travel Expense	0.00	3,500.00	3,500.00	0.00	3,500.00
3,355.18	2,335.08	4,000.00	0.00	450-43430	Advertising - Other	0.00	4,000.00	4,000.00	0.00	4,000.00
13,234.87	13,855.12	14,963.00	0.00	450-43610	Insurance & Bonds	0.00	11,567.00	11,567.00	0.00	14,963.00
66.95	0.00	0.00	0.00	450-44040	Vehicle & Machinery Repairs	0.00	0.00	0.00	0.00	0.00
158.83	139.25	300.00	0.00	450-44045	Equipment Repairs	0.00	300.00	300.00	0.00	300.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
392.58	3,464.02	4,500.00	0.00	450-44160	Rents & Leases	0.00	4,500.00	4,500.00	0.00	4,500.00
18.26	(10.09)	0.00	0.00	450-44310	Cash Short/Over	0.00	0.00	0.00	0.00	0.00
11,468.70	16,609.60	10,000.00	0.00	450-44325	Bank Fees & Charges	0.00	14,000.00	14,000.00	0.00	12,000.00
3,537.15	4,206.23	6,000.00	0.00	450-44330	Dues & Subscriptions	0.00	6,000.00	6,000.00	0.00	6,000.00
1,390.25	1,547.25	1,400.00	0.00	450-44390	Taxes & Licenses	0.00	1,400.00	1,400.00	0.00	1,400.00
0.00	228.62	0.00	0.00	450-46130	Lease Interest	0.00	0.00	0.00	0.00	0.00
75,970.01	87,124.25	91,563.00	0.00		Other Services & Charges Totals:	0.00	90,667.00	90,667.00	0.00	93,563.00
655,475.66	640,636.91	733,165.00	0.00		EXPENDITURES TOTALS:	0.00	792,939.00	763,449.00	0.00	798,605.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
655,475.66	640,636.91	733,165.00	0.00		DEPARTMENT EXPENSES	0.00	792,939.00	763,449.00	0.00	798,605.00
(655,475.66)	(640,636.91)	(733,165.00)	0.00		Community Center Admin Totals:	0.00	(792,939.00)	(763,449.00)	0.00	(798,605.00)
				45122	Community Center Building					
				E01	Personnel Services					
80,047.38	89,511.71	97,723.00	0.00	450-41010	Full-time Employees	0.00	110,120.00	108,150.00	0.00	108,150.00
1,998.34	939.35	1,534.00	0.00	450-41020	Overtime	0.00	1,718.00	1,687.00	0.00	1,687.00
3,428.21	3,214.83	3,105.00	0.00	450-41022	Premium Pay	0.00	0.00	0.00	0.00	3,105.00
32,787.53	50,190.01	63,617.00	0.00	450-41030	Part-time Employees	0.00	71,577.00	70,650.00	0.00	70,650.00
170,908.10	185,256.02	136,800.00	0.00	450-41040	Temporary Employees	0.00	186,800.00	186,800.00	0.00	136,800.00
0.00	0.00	0.00	0.00	450-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	406.00	0.00	450-41120	Holiday	0.00	458.00	450.00	0.00	450.00
647.60	1,178.85	1,344.00	0.00	450-41140	Sick Leave Buyback	0.00	1,525.00	1,497.00	0.00	1,497.00
0.00	0.00	0.00	0.00	450-41150	Uniform Allowance	0.00	0.00	0.00	0.00	0.00
210.00	211.52	525.00	0.00	450-41190	Other Pay	0.00	0.00	0.00	0.00	525.00
11,781.12	14,070.95	12,246.00	0.00	450-41210	PERA	0.00	13,790.00	13,569.00	0.00	13,569.00
17,544.95	20,015.84	18,915.00	0.00	450-41220	FICA	0.00	23,109.00	23,298.00	0.00	20,018.00
4,103.53	4,681.18	4,423.00	0.00	450-41225	Medicare	0.00	5,405.00	5,448.00	0.00	4,681.00
21,541.06	23,139.60	31,036.00	0.00	450-41310	Health Insurance	0.00	31,564.00	27,216.00	0.00	34,760.00
825.48	841.42	860.00	0.00	450-41311	HSA Contribution	0.00	860.00	860.00	0.00	860.00
18.72	12.44	0.00	0.00	450-41312	HSA Contribution Medica Invest	0.00	0.00	0.00	0.00	0.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	565.06	902.00	0.00	450-41320	Dental Insurance	0.00	961.00	1,284.00	0.00	902.00
251.50	281.95	321.00	0.00	450-41330	Life Insurance	0.00	445.00	438.00	0.00	438.00
158.12	180.11	206.00	0.00	450-41340	Disability Insurance	0.00	286.00	281.00	0.00	281.00
0.00	0.00	0.00	0.00	450-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
9,823.52	11,705.88	10,505.00	0.00	450-41510	Workers Compensation Insurance	0.00	11,374.00	11,642.00	0.00	9,405.00
356,075.16	405,996.72	384,468.00	0.00		Personnel Services Totals:	0.00	459,992.00	453,270.00	0.00	407,778.00
				E02	Supplies					
20,745.57	20,859.72	21,000.00	0.00	450-42110	General Supplies	0.00	21,000.00	21,000.00	0.00	21,000.00
233.38	116.54	150.00	0.00	450-42115	Meeting Supplies	0.00	150.00	150.00	0.00	150.00
340.74	509.73	300.00	0.00	450-42120	Motor Fuels	0.00	300.00	300.00	0.00	300.00
9,082.52	9,889.76	9,000.00	0.00	450-42160	Chemical & Chemical Products	0.00	11,500.00	11,500.00	0.00	9,000.00
1,928.15	1,388.28	2,100.00	0.00	450-42180	Uniforms	0.00	2,100.00	2,100.00	0.00	2,100.00
0.00	2,975.61	0.00	0.00	450-42194	Smith Endowment	0.00	0.00	0.00	0.00	0.00
205.03	217.72	250.00	0.00	450-42210	Vehicle/Equipment Parts	0.00	250.00	250.00	0.00	250.00
7,272.93	5,501.47	6,000.00	0.00	450-42230	Building Repair Supplies	0.00	6,000.00	6,000.00	0.00	6,000.00
7,923.69	4,933.94	7,000.00	0.00	450-42410	Minor Equipment & Tools	0.00	7,000.00	7,000.00	0.00	7,000.00
0.00	517.00	0.00	0.00	450-42420	Minor Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	450-42990	Commodities Purchased Resale	0.00	500.00	500.00	0.00	500.00
47,732.01	46,909.77	46,300.00	0.00		Supplies Totals:	0.00	48,800.00	48,800.00	0.00	46,300.00
				E03	Other Services & Charges					
3,291.00	1,729.00	500.00	0.00	450-43090	Expert & Professional Services	0.00	500.00	500.00	0.00	500.00
346.40	106.00	250.00	0.00	450-43095	Software Maintenance & Support	0.00	250.00	250.00	0.00	250.00
2,859.00	2,095.00	2,500.00	0.00	450-43140	Training & Education	0.00	2,500.00	2,500.00	0.00	2,500.00
84,810.68	82,397.63	70,000.00	0.00	450-43810	Electric Utilities	0.00	80,000.00	80,000.00	0.00	70,000.00
27,818.47	18,224.65	28,000.00	0.00	450-43830	Gas Utilities	0.00	28,000.00	28,000.00	0.00	28,000.00
1,395.13	1,304.16	1,750.00	0.00	450-43840	Refuse Disposal	0.00	1,750.00	1,750.00	0.00	1,750.00
44,911.13	45,333.30	37,500.00	0.00	450-44010	Building Maintenance	0.00	35,000.00	35,000.00	0.00	37,500.00
65.00	163.98	500.00	0.00	450-44040	Vehicle & Machinery Repairs	0.00	500.00	500.00	0.00	500.00
9,370.82	10,789.69	6,500.00	0.00	450-44045	Equipment Repairs	0.00	6,500.00	6,500.00	0.00	6,500.00
0.00	0.00	2,500.00	0.00	450-44050	Extraordinary Maintenance	0.00	2,500.00	2,500.00	0.00	2,500.00
188.74	192.10	200.00	0.00	450-44060	Laundry Services	0.00	200.00	200.00	0.00	200.00
8,621.47	6,929.95	15,900.00	0.00	450-44160	Rents & Leases	0.00	12,000.00	12,000.00	0.00	15,900.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
520.00	520.00	650.00	0.00	450-44390	Taxes & Licenses	0.00	650.00	650.00	0.00	650.00
0.00	0.00	0.00	0.00	450-44450	Claims & Damages	0.00	0.00	0.00	0.00	0.00
184,197.84	169,785.46	166,750.00	0.00		Other Services & Charges Totals:	0.00	170,350.00	170,350.00	0.00	166,750.00
588,005.01	622,691.95	597,518.00	0.00		EXPENDITURES TOTALS:	0.00	679,142.00	672,420.00	0.00	620,828.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
588,005.01	622,691.95	597,518.00	0.00		DEPARTMENT EXPENSES	0.00	679,142.00	672,420.00	0.00	620,828.00
(588,005.01)	(622,691.95)	(597,518.00)	0.00		Community Center Building Totals:	0.00	(679,142.00)	(672,420.00)	0.00	(620,828.00)
				45125	Aquatic Center					
				E01	Personnel Services					
18,359.90	21,204.49	23,447.00	0.00	450-41010	Full-Time Employees	0.00	26,484.00	26,011.00	0.00	26,011.00
595.54	594.74	0.00	0.00	450-41020	Overtime	0.00	0.00	0.00	0.00	0.00
1,729.77	7,175.97	2,500.00	0.00	450-41022	Premium Pay	0.00	2,500.00	2,500.00	0.00	2,500.00
176,534.80	188,406.78	192,000.00	0.00	450-41040	Temporary Employees	0.00	192,000.00	192,000.00	0.00	242,000.00
0.00	0.00	0.00	0.00	450-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	180.00	0.00	450-41120	Holiday	0.00	204.00	200.00	0.00	200.00
136.99	282.86	338.00	0.00	450-41140	Sick Leave Buyback	0.00	382.00	375.00	0.00	375.00
0.00	0.00	105.00	0.00	450-41190	Other Pay	0.00	105.00	105.00	0.00	105.00
1,417.79	1,618.63	1,772.00	0.00	450-41210	PERA	0.00	2,002.00	1,966.00	0.00	1,966.00
12,140.52	13,381.64	13,551.00	0.00	450-41220	FICA	0.00	13,744.00	13,714.00	0.00	16,814.00
2,839.29	3,129.58	3,606.00	0.00	450-41225	Medicare	0.00	3,657.00	3,649.00	0.00	4,474.00
5,802.31	6,229.21	7,062.00	0.00	450-41310	Health Insurance	0.00	7,182.00	5,733.00	0.00	7,909.00
165.37	168.34	172.00	0.00	450-41311	HSA Contribution	0.00	172.00	172.00	0.00	172.00
6.28	0.00	0.00	0.00	450-41312	HSA Contribution Medica Invest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	155.00	0.00	450-41320	Dental Insurance	0.00	165.00	165.00	0.00	155.00
59.84	70.04	82.00	0.00	450-41330	Life Insurance	0.00	93.00	91.00	0.00	91.00
36.00	42.55	49.00	0.00	450-41340	Disability Insurance	0.00	56.00	55.00	0.00	55.00
9,602.56	13,243.84	12,946.00	0.00	450-41510	Workers Compensation Insurance	0.00	11,019.00	11,017.00	0.00	13,810.00
229,426.96	255,548.67	257,965.00	0.00		Personnel Services Totals:	0.00	259,765.00	257,753.00	0.00	316,637.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				E02	Supplies					
0.00	0.00	0.00	0.00	450-42010	Office Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	0.00	450-42030	Printed Forms	0.00	1,000.00	1,000.00	0.00	1,000.00
2,450.05	3,767.19	5,500.00	0.00	450-42110	General Supplies	0.00	5,500.00	5,500.00	0.00	5,500.00
9,319.12	9,450.24	9,500.00	0.00	450-42160	Chemicals & Chemical Products	0.00	9,500.00	9,500.00	0.00	9,500.00
4,751.24	5,390.28	3,550.00	0.00	450-42180	Uniforms	0.00	4,050.00	4,050.00	0.00	3,550.00
0.00	42.02	0.00	0.00	450-42210	Vehicle/Equipment Parts	0.00	0.00	0.00	0.00	0.00
925.08	586.25	1,000.00	0.00	450-42230	Building Repair Supplies	0.00	1,000.00	1,000.00	0.00	1,000.00
15,704.14	53.97	7,000.00	0.00	450-42410	Minor Equipment & Tools	0.00	5,000.00	5,000.00	0.00	7,000.00
0.00	6,173.76	0.00	0.00	450-42420	Minor Computer Equipment	0.00	0.00	0.00	0.00	0.00
40,678.59	44,277.98	36,000.00	0.00	450-42990	Commodities Purchased Resale	0.00	40,000.00	40,000.00	0.00	36,000.00
73,828.22	69,741.69	63,550.00	0.00		Supplies Totals:	0.00	66,050.00	66,050.00	0.00	63,550.00
				E03	Other Services & Charges					
557.50	394.00	500.00	0.00	450-43090	Expert & Professional Services	0.00	500.00	500.00	0.00	500.00
0.00	246.56	300.00	0.00	450-43095	Software Maintenance & Support	0.00	300.00	300.00	0.00	300.00
35.00	450.00	2,000.00	0.00	450-43140	Training & Education	0.00	2,000.00	2,000.00	0.00	2,000.00
0.00	0.00	0.00	0.00	450-43210	Telephone	0.00	0.00	0.00	0.00	0.00
4,053.31	6,504.25	6,700.00	0.00	450-43250	Other Communications	0.00	6,700.00	6,700.00	0.00	6,700.00
0.00	0.00	350.00	0.00	450-43430	Advertising - Other	0.00	350.00	350.00	0.00	350.00
3,955.78	4,792.80	5,176.00	0.00	450-43610	Insurance & Bonds	0.00	8,516.00	8,516.00	0.00	5,176.00
22,491.21	21,749.03	18,000.00	0.00	450-43810	Electric Utilities	0.00	23,000.00	23,000.00	0.00	18,000.00
0.00	0.00	0.00	0.00	450-43820	Water Utilities	0.00	0.00	0.00	0.00	0.00
15,160.85	9,286.79	15,000.00	0.00	450-43830	Gas Utilities	0.00	15,000.00	15,000.00	0.00	15,000.00
2,077.37	3,755.56	2,200.00	0.00	450-43840	Refuse Disposal	0.00	2,500.00	2,500.00	0.00	2,200.00
2,756.35	7,841.79	6,000.00	0.00	450-44010	Building Maintenance	0.00	6,000.00	6,000.00	0.00	6,000.00
4,969.06	0.00	800.00	0.00	450-44045	Equipment Repairs	0.00	2,000.00	2,000.00	0.00	800.00
5,110.62	0.00	1,000.00	0.00	450-44050	Extraordinary Maintenance	0.00	1,000.00	1,000.00	0.00	1,000.00
37.10	0.00	0.00	0.00	450-44160	Rents & Leases	0.00	0.00	0.00	0.00	0.00
(15.25)	(18.93)	0.00	0.00	450-44310	Cash Short/Over	0.00	0.00	0.00	0.00	0.00
4,423.28	6,422.32	4,500.00	0.00	450-44325	Bank Fees & Charges	0.00	4,500.00	4,500.00	0.00	4,500.00
805.00	805.00	825.00	0.00	450-44390	Taxes & Licenses	0.00	825.00	825.00	0.00	825.00
0.00	0.00	0.00	0.00	450-44450	Claims & Damages	0.00	0.00	0.00	0.00	0.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
66,417.18	62,229.17	63,351.00	0.00		Other Services & Charges Totals:	0.00	73,191.00	73,191.00	0.00	63,351.00
369,672.36	387,519.53	384,866.00	0.00		EXPENDITURES TOTALS:	0.00	399,006.00	396,994.00	0.00	443,538.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
369,672.36	387,519.53	384,866.00	0.00		DEPARTMENT EXPENSES	0.00	399,006.00	396,994.00	0.00	443,538.00
(369,672.36)	(387,519.53)	(384,866.00)	0.00		Aquatic Center Totals:	0.00	(399,006.00)	(396,994.00)	0.00	(443,538.00)
				45126	Washington Center					
				E01	Personnel Services					
0.00	0.00	0.00	0.00	450-41020	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	521.39	1,000.00	0.00	450-41022	Premium Pay	0.00	1,000.00	1,000.00	0.00	1,000.00
20,676.23	22,905.76	22,300.00	0.00	450-41040	Temporary Employees	0.00	22,300.00	22,300.00	0.00	22,300.00
984.92	974.05	800.00	0.00	450-41210	PERA	0.00	800.00	800.00	0.00	800.00
1,281.99	1,452.51	1,445.00	0.00	450-41220	FICA	0.00	1,445.00	1,476.00	0.00	1,445.00
299.80	339.68	338.00	0.00	450-41225	Medicare	0.00	338.00	345.00	0.00	338.00
34.52	0.34	0.00	0.00	450-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
754.84	1,019.24	554.00	0.00	450-41510	Workers Compensation Insurance	0.00	457.00	469.00	0.00	457.00
24,032.30	27,212.97	26,437.00	0.00		Personnel Services Totals:	0.00	26,340.00	26,390.00	0.00	26,340.00
				E02	Supplies					
1,273.97	1,243.74	2,000.00	0.00	450-42110	General Supplies	0.00	2,000.00	2,000.00	0.00	2,000.00
686.21	327.14	300.00	0.00	450-42230	Building Repair Supplies	0.00	300.00	300.00	0.00	300.00
633.93	169.00	500.00	0.00	450-42410	Minor Equipment & Tools	0.00	500.00	500.00	0.00	500.00
750.00	0.00	0.00	0.00	450-42420	Minor Computer Equipment	0.00	0.00	0.00	0.00	0.00
3,344.11	1,739.88	2,800.00	0.00		Supplies Totals:	0.00	2,800.00	2,800.00	0.00	2,800.00
				E03	Other Services & Charges					
2,964.98	2,074.98	2,500.00	0.00	450-43090	Expert & Professional Services	0.00	2,500.00	2,500.00	0.00	2,500.00
0.00	0.00	0.00	0.00	450-43095	Software Maintenance & Support	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	450-43210	Telephone	0.00	0.00	0.00	0.00	0.00
2,353.01	3,012.74	3,000.00	0.00	450-43250	Other Communications	0.00	3,000.00	3,000.00	0.00	3,000.00
2,185.17	2,714.86	2,932.00	0.00	450-43610	Insurance & Bonds	0.00	2,870.00	2,870.00	0.00	2,932.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
9,531.31	8,560.35	8,000.00	0.00	450-43810	Electric Utilities	0.00	8,000.00	8,000.00	0.00	8,000.00
15,951.74	10,120.01	16,000.00	0.00	450-43830	Gas Utilities	0.00	16,000.00	16,000.00	0.00	16,000.00
563.40	717.78	500.00	0.00	450-43840	Refuse Disposal	0.00	600.00	600.00	0.00	500.00
12,537.63	9,063.54	11,000.00	0.00	450-44010	Building Maintenance	0.00	11,000.00	11,000.00	0.00	11,000.00
190.83	136.15	250.00	0.00	450-44045	Equipment Repairs	0.00	250.00	250.00	0.00	250.00
10.00	10.00	10.00	0.00	450-44390	Taxes & Licenses	0.00	10.00	10.00	0.00	10.00
46,288.07	36,410.41	44,192.00	0.00		Other Services & Charges Totals:	0.00	44,230.00	44,230.00	0.00	44,192.00
73,664.48	65,363.26	73,429.00	0.00		EXPENDITURES TOTALS:	0.00	73,370.00	73,420.00	0.00	73,332.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
73,664.48	65,363.26	73,429.00	0.00		DEPARTMENT EXPENSES	0.00	73,370.00	73,420.00	0.00	73,332.00
(73,664.48)	(65,363.26)	(73,429.00)	0.00		Washington Center Totals:	0.00	(73,370.00)	(73,420.00)	0.00	(73,332.00)
				45127	Soccer Complex					
				E02	Supplies					
4,678.80	3,887.33	2,100.00	0.00	450-42110	General Supplies	0.00	2,100.00	2,100.00	0.00	2,100.00
0.00	620.00	750.00	0.00	450-42160	Chemicals & Chemical Products	0.00	750.00	750.00	0.00	750.00
0.00	0.00	0.00	0.00	450-42230	Building Repair Supplies	0.00	0.00	0.00	0.00	0.00
296.99	3,301.75	2,000.00	0.00	450-42410	Minor Equipment & Tools	0.00	2,000.00	2,000.00	0.00	2,000.00
4,975.79	7,809.08	4,850.00	0.00		Supplies Totals:	0.00	4,850.00	4,850.00	0.00	4,850.00
				E03	Other Services & Charges					
11,453.52	12,786.19	12,000.00	0.00	450-43090	Expert & Professional Services	0.00	12,000.00	12,000.00	0.00	12,000.00
570.00	701.00	757.00	0.00	450-43610	Insurance & Bonds	0.00	834.00	834.00	0.00	757.00
2,241.18	2,028.24	1,600.00	0.00	450-43810	Electric Utilities	0.00	1,600.00	1,600.00	0.00	1,600.00
7,739.89	14,633.01	9,000.00	0.00	450-43820	Water Utilities	0.00	9,000.00	9,000.00	0.00	9,000.00
653.88	772.19	1,500.00	0.00	450-43840	Refuse Disposal	0.00	1,500.00	1,500.00	0.00	1,500.00
133.53	166.92	150.00	0.00	450-43850	Sewer Utilities	0.00	150.00	150.00	0.00	150.00
433.32	496.32	500.00	0.00	450-43860	Storm Water Utilities	0.00	500.00	500.00	0.00	500.00
7,266.52	2,217.91	1,500.00	0.00	450-44010	Building Maintenance	0.00	1,500.00	1,500.00	0.00	1,500.00
30,491.84	33,801.78	27,007.00	0.00		Other Services & Charges Totals:	0.00	27,084.00	27,084.00	0.00	27,007.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
35,467.63	41,610.86	31,857.00	0.00		EXPENDITURES TOTALS:	0.00	31,934.00	31,934.00	0.00	31,857.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
35,467.63	41,610.86	31,857.00	0.00		DEPARTMENT EXPENSES	0.00	31,934.00	31,934.00	0.00	31,857.00
(35,467.63)	(41,610.86)	(31,857.00)	0.00		Soccer Complex Totals:	0.00	(31,934.00)	(31,934.00)	0.00	(31,857.00)
				45129	North Area Viaduct Park					
				E01	Personnel Services					
0.00	0.00	0.00	0.00	450-41010	Full-time Employees	0.00	65,313.00	57,463.00	0.00	66,635.00
0.00	0.00	0.00	0.00	450-41030	Part-time Employees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	450-41040	Temporary Employees	0.00	43,164.00	21,000.00	0.00	43,164.00
0.00	0.00	0.00	0.00	450-41210	PERA	0.00	8,135.00	5,884.00	0.00	8,234.00
0.00	0.00	0.00	0.00	450-41220	FICA	0.00	6,726.00	4,865.00	0.00	6,807.00
0.00	0.00	0.00	0.00	450-41225	Medicare	0.00	1,573.00	1,138.00	0.00	1,592.00
0.00	0.00	0.00	0.00	450-41310	Health Insurance	0.00	24,418.00	22,025.00	0.00	26,891.00
0.00	0.00	0.00	0.00	450-41311	HSA Contribution	0.00	585.00	528.00	0.00	585.00
0.00	0.00	0.00	0.00	450-41320	Dental Insurance	0.00	562.00	507.00	0.00	528.00
0.00	0.00	0.00	0.00	450-41330	Life Insurance	0.00	227.00	201.00	0.00	233.00
0.00	0.00	0.00	0.00	450-41340	Disability Insurance	0.00	137.00	120.00	0.00	140.00
0.00	0.00	0.00	0.00	450-41510	Workers Compensation Insurance	0.00	4,381.00	3,491.00	0.00	4,435.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	155,221.00	117,222.00	0.00	159,244.00
				E02	Supplies					
0.00	0.00	0.00	0.00	450-42110	General Supplies	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	450-42120	Motor Fuels	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	450-42180	Uniforms	0.00	750.00	750.00	0.00	0.00
0.00	0.00	0.00	0.00	450-42210	Vehicle/Equipment Parts	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	450-42230	Building Repair Supplies	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	450-42410	Minor Equipment & Tools	0.00	6,000.00	6,000.00	0.00	0.00
0.00	0.00	0.00	0.00	450-42990	Commodities Purchased Resale	0.00	10,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Supplies Totals:	0.00	23,250.00	18,250.00	0.00	0.00
				E03	Other Services & Charges					

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	450-43090	Expert & Professional Services	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	450-43095	Software Maintenance & Support	0.00	6,700.00	6,700.00	0.00	0.00
0.00	0.00	0.00	0.00	450-43250	Other Communications	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	450-43610	Insurance & Bonds	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	450-43810	Electric Utilities	0.00	15,000.00	11,000.00	0.00	0.00
0.00	0.00	0.00	0.00	450-43830	Gas Utilities	0.00	3,500.00	3,500.00	0.00	0.00
0.00	0.00	0.00	0.00	450-43840	Refuse Disposal	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	450-44010	Building Maintenance	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	450-44045	Equipment Repairs	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	450-44390	Taxes & Licenses	0.00	700.00	700.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Services & Charges Totals:	0.00	42,900.00	38,900.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	221,371.00	174,372.00	0.00	159,244.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	221,371.00	174,372.00	0.00	159,244.00
0.00	0.00	0.00	0.00		North Area Viaduct Park Totals:	0.00	(221,371.00)	(174,372.00)	0.00	(159,244.00)
				45130	Adult Programs					
				E01	Personnel Services					
0.00	0.00	0.00	0.00	450-41020	Overtime	0.00	0.00	0.00	0.00	0.00
1,229.52	908.11	0.00	0.00	450-41022	Premium Pay	0.00	0.00	0.00	0.00	0.00
20,792.31	21,854.26	22,840.00	0.00	450-41030	Part-Time Employees	0.00	26,255.00	25,786.00	0.00	25,786.00
48,649.44	53,914.37	55,061.00	0.00	450-41040	Temporary Employees	0.00	55,061.00	55,061.00	0.00	55,061.00
236.64	330.28	220.00	0.00	450-41140	Sick Leave Buyback	0.00	252.00	248.00	0.00	248.00
2,372.43	2,088.86	1,713.00	0.00	450-41210	PERA	0.00	1,969.00	1,934.00	0.00	1,934.00
4,396.10	4,765.77	4,843.00	0.00	450-41220	FICA	0.00	5,056.00	5,213.00	0.00	5,027.00
1,027.85	1,114.69	1,132.00	0.00	450-41225	Medicare	0.00	1,182.00	1,219.00	0.00	1,175.00
0.00	98.12	0.00	0.00	450-41320	Dental Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	450-41330	Life Insurance	0.00	92.00	90.00	0.00	90.00
0.00	0.00	0.00	0.00	450-41340	Disability Insurance	0.00	55.00	54.00	0.00	54.00
1,459.92	2,906.03	0.00	0.00	450-41420	Unemployment	0.00	0.00	0.00	0.00	0.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
2,470.36	3,335.72	1,488.00	0.00	450-41510	Workers Compensation Insurance	0.00	1,321.00	1,363.00	0.00	1,314.00
82,634.57	91,316.21	87,297.00	0.00		Personnel Services Totals:	0.00	91,243.00	90,968.00	0.00	90,689.00
12,480.54	9,592.89	14,000.00	0.00	E02 450-42110	Supplies General Supplies	0.00	14,000.00	14,000.00	0.00	14,000.00
2,040.90	1,609.89	2,000.00	0.00	450-42410	Minor Equipment & Tools	0.00	2,000.00	2,000.00	0.00	2,000.00
14,521.44	11,202.78	16,000.00	0.00		Supplies Totals:	0.00	16,000.00	16,000.00	0.00	16,000.00
27,890.00	30,896.00	30,000.00	0.00	E03 450-43090	Other Services & Charges Expert & Professional Services	0.00	32,000.00	32,000.00	0.00	30,000.00
14,641.50	8,800.00	12,000.00	0.00	450-43130	Softball Association	0.00	12,000.00	12,000.00	0.00	12,000.00
20,129.97	22,164.26	19,000.00	0.00	450-43131	Enrichment Programs	0.00	19,000.00	19,000.00	0.00	19,000.00
280.00	0.00	1,000.00	0.00	450-43140	Training & Education	0.00	1,000.00	1,000.00	0.00	1,000.00
425.00	425.00	500.00	0.00	450-43430	Advertising - Other	0.00	500.00	500.00	0.00	500.00
337.51	0.00	0.00	0.00	450-44160	Rents & Leases	0.00	0.00	0.00	0.00	0.00
63,703.98	62,285.26	62,500.00	0.00		Other Services & Charges Totals:	0.00	64,500.00	64,500.00	0.00	62,500.00
160,859.99	164,804.25	165,797.00	0.00		EXPENDITURES TOTALS:	0.00	171,743.00	171,468.00	0.00	169,189.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
160,859.99	164,804.25	165,797.00	0.00		DEPARTMENT EXPENSES	0.00	171,743.00	171,468.00	0.00	169,189.00
(160,859.99)	(164,804.25)	(165,797.00)	0.00		Adult Programs Totals:	0.00	(171,743.00)	(171,468.00)	0.00	(169,189.00)
				45140 E01	Youth Programs Personnel Services					
36.75	343.69	0.00	0.00	450-41020	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	2,995.11	0.00	0.00	450-41022	Premium Pay	0.00	0.00	0.00	0.00	0.00
86,507.52	92,453.39	106,000.00	0.00	450-41040	Temporary Employees	0.00	106,000.00	106,000.00	0.00	106,000.00
372.08	639.90	600.00	0.00	450-41210	PERA	0.00	600.00	800.00	0.00	600.00
5,365.93	5,939.20	6,572.00	0.00	450-41220	FICA	0.00	6,572.00	6,758.00	0.00	6,572.00
1,255.00	1,389.04	1,537.00	0.00	450-41225	Medicare	0.00	1,537.00	1,581.00	0.00	1,537.00
0.00	0.00	0.00	0.00	450-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
3,636.92	4,910.88	2,578.00	0.00	450-41510	Workers Compensation Insurance	0.00	2,136.00	2,208.00	0.00	2,136.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
97,174.20	108,671.21	117,287.00	0.00		Personnel Services Totals:	0.00	116,845.00	117,347.00	0.00	116,845.00
				E02	Supplies					
16,804.92	20,772.86	18,000.00	0.00	450-42110	General Supplies	0.00	18,000.00	18,000.00	0.00	18,000.00
57.05	220.58	100.00	0.00	450-42115	Meeting	0.00	200.00	200.00	0.00	100.00
674.22	3,111.85	2,500.00	0.00	450-42180	Uniforms	0.00	2,500.00	2,500.00	0.00	2,500.00
560.57	581.28	2,000.00	0.00	450-42410	Minor Equipment & Tools	0.00	2,000.00	2,000.00	0.00	2,000.00
18,096.76	24,686.57	22,600.00	0.00		Supplies Totals:	0.00	22,700.00	22,700.00	0.00	22,600.00
				E03	Other Services & Charges					
2,945.00	9,967.50	7,500.00	0.00	450-43090	Expert & Professional Services	0.00	8,500.00	8,500.00	0.00	7,500.00
2,431.77	3,397.55	3,500.00	0.00	450-43130	Safety Camp	0.00	3,500.00	3,500.00	0.00	3,500.00
420.18	0.00	450.00	0.00	450-43210	Telephone	0.00	450.00	450.00	0.00	450.00
0.00	0.00	0.00	0.00	450-44450	Claims & Damages	0.00	0.00	0.00	0.00	0.00
5,796.95	13,365.05	11,450.00	0.00		Other Services & Charges Totals:	0.00	12,450.00	12,450.00	0.00	11,450.00
121,067.91	146,722.83	151,337.00	0.00		EXPENDITURES TOTALS:	0.00	151,995.00	152,497.00	0.00	150,895.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
121,067.91	146,722.83	151,337.00	0.00		DEPARTMENT EXPENSES	0.00	151,995.00	152,497.00	0.00	150,895.00
(121,067.91)	(146,722.83)	(151,337.00)	0.00		Youth Programs Totals:	0.00	(151,995.00)	(152,497.00)	0.00	(150,895.00)
				45200	Parks					
				E01	Personnel Services					
435,445.00	456,408.40	471,266.00	0.00	450-41010	Full-time Employees	0.00	541,693.00	532,021.00	0.00	532,021.00
8,518.64	5,883.59	9,225.00	0.00	450-41020	Overtime	0.00	10,332.00	10,148.00	0.00	10,148.00
67.50	0.00	6,170.00	0.00	450-41022	Premium Pay	0.00	6,170.00	1,000.00	0.00	6,170.00
0.00	27,986.47	32,523.00	0.00	450-41030	Part-time Employees	0.00	40,510.00	39,786.00	0.00	39,786.00
52,003.50	61,295.50	60,000.00	0.00	450-41040	Temporary Employees	0.00	60,000.00	60,000.00	0.00	60,000.00
0.00	0.00	0.00	0.00	450-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
0.00	12.83	876.00	0.00	450-41120	Holiday	0.00	1,007.00	989.00	0.00	989.00
0.00	3,856.32	0.00	0.00	450-41130	Vacation Buyback	0.00	0.00	0.00	0.00	0.00
1,225.88	1,119.24	2,356.00	0.00	450-41140	Sick Leave Buyback	0.00	3,799.00	3,731.00	0.00	3,731.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
360.00	0.00	0.00	0.00	450-41150	Uniform Allowance	0.00	0.00	0.00	0.00	0.00
840.00	840.80	840.00	0.00	450-41190	Other Pay	0.00	840.00	840.00	0.00	840.00
33,084.86	35,220.70	38,541.00	0.00	450-41210	PERA	0.00	44,515.00	43,721.00	0.00	43,721.00
28,275.34	32,019.55	36,162.00	0.00	450-41220	FICA	0.00	41,191.00	40,209.00	0.00	40,530.00
6,612.78	7,488.45	8,456.00	0.00	450-41225	Medicare	0.00	9,631.00	9,404.00	0.00	9,478.00
108,162.78	117,357.12	87,589.00	0.00	450-41310	Health Insurance	0.00	98,251.00	75,331.00	0.00	108,201.00
3,966.42	4,013.43	3,671.00	0.00	450-41311	HSA Contribution	0.00	3,717.00	3,029.00	0.00	3,717.00
1,275.00	1,025.00	0.00	0.00	450-41312	HSA Contribution Medica Invest	0.00	0.00	0.00	0.00	0.00
0.00	1,192.56	1,228.00	0.00	450-41320	Dental Insurance	0.00	1,573.00	1,573.00	0.00	1,477.00
1,072.80	1,089.24	1,153.00	0.00	450-41330	Life Insurance	0.00	1,303.00	1,294.00	0.00	1,294.00
870.65	914.21	990.00	0.00	450-41340	Disability Insurance	0.00	1,238.00	1,218.00	0.00	1,218.00
4,554.76	441.00	0.00	0.00	450-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
27,753.89	37,020.12	40,018.00	0.00	450-41510	Workers Compensation Insurance	0.00	38,706.00	37,782.00	0.00	38,084.00
714,089.80	795,184.53	801,064.00	0.00		Personnel Services Totals:	0.00	904,476.00	862,076.00	0.00	901,405.00
				E02	Supplies					
129.38	44.02	150.00	0.00	450-42010	Office Supplies	0.00	150.00	150.00	0.00	150.00
37,309.90	51,561.41	59,000.00	0.00	450-42110	General Supplies	0.00	59,000.00	59,000.00	0.00	59,000.00
31,876.99	26,501.55	26,000.00	0.00	450-42120	Motor Fuels	0.00	26,000.00	26,000.00	0.00	26,000.00
4,921.64	5,660.00	7,000.00	0.00	450-42130	Lubricants & Additives	0.00	7,000.00	7,000.00	0.00	7,000.00
10,836.72	7,102.93	12,000.00	0.00	450-42160	Chemicals & Chemical Products	0.00	12,000.00	12,000.00	0.00	12,000.00
303.58	1,827.79	1,750.00	0.00	450-42170	Safety Equipment	0.00	1,750.00	1,750.00	0.00	1,750.00
1,120.67	903.96	900.00	0.00	450-42180	Uniforms	0.00	900.00	900.00	0.00	900.00
37,163.10	39,704.01	30,000.00	0.00	450-42210	Vehicle/Equipment Parts	0.00	30,000.00	30,000.00	0.00	30,000.00
3,636.56	4,981.77	4,000.00	0.00	450-42220	Tires	0.00	4,000.00	4,000.00	0.00	4,000.00
2,086.82	1,578.89	1,500.00	0.00	450-42230	Building Repair Supplies	0.00	1,500.00	1,500.00	0.00	1,500.00
20,059.96	23,440.33	23,000.00	0.00	450-42250	Planting Materials	0.00	25,000.00	25,000.00	0.00	23,000.00
11,959.08	13,827.18	14,000.00	0.00	450-42410	Minor Equipment & Tools	0.00	14,000.00	14,000.00	0.00	14,000.00
0.00	1,540.60	0.00	0.00	450-42420	Minor Computer Equipment	0.00	1,300.00	1,300.00	0.00	0.00
161,404.40	178,674.44	179,300.00	0.00		Supplies Totals:	0.00	182,600.00	182,600.00	0.00	179,300.00
				E03	Other Services & Charges					
48,038.71	66,553.64	70,000.00	0.00	450-43090	Expert & Professional Services	0.00	70,000.00	70,000.00	0.00	70,000.00
192.85	0.00	0.00	0.00	450-43095	Software Maintenance & Support	0.00	0.00	0.00	0.00	0.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,420.45	1,420.00	2,000.00	0.00	450-43140	Training & Education	0.00	2,000.00	2,000.00	0.00	2,000.00
0.00	240.06	0.00	0.00	450-43210	Telephone	0.00	250.00	250.00	0.00	0.00
496.45	736.68	780.00	0.00	450-43250	Other Communications	0.00	1,000.00	1,000.00	0.00	780.00
0.00	0.00	500.00	0.00	450-43310	Travel Expense	0.00	500.00	500.00	0.00	500.00
22,571.47	27,772.16	29,994.00	0.00	450-43610	Insurance & Bonds	0.00	35,333.00	35,333.00	0.00	29,994.00
33,271.92	32,457.01	34,000.00	0.00	450-43810	Electric Utilities	0.00	34,000.00	34,000.00	0.00	34,000.00
2,391.17	1,973.59	2,400.00	0.00	450-43830	Gas Utilities	0.00	2,400.00	2,400.00	0.00	2,400.00
15,856.82	15,323.68	16,500.00	0.00	450-43840	Refuse Disposal	0.00	16,500.00	16,500.00	0.00	16,500.00
22,915.85	13,957.86	17,500.00	0.00	450-44010	Building Maintenance	0.00	17,500.00	17,500.00	0.00	17,500.00
2,005.61	3,004.43	4,000.00	0.00	450-44040	Vehicle & Machinery Repairs	0.00	4,000.00	4,000.00	0.00	4,000.00
372.83	353.40	1,000.00	0.00	450-44045	Equipment Repairs	0.00	2,000.00	2,000.00	0.00	1,000.00
73,074.30	66,164.16	107,000.00	0.00	450-44050	Extraordinary Maintenance	0.00	122,000.00	122,000.00	0.00	107,000.00
1,620.87	1,689.74	2,000.00	0.00	450-44060	Laundry Services	0.00	2,000.00	2,000.00	0.00	2,000.00
6,453.62	7,132.78	6,000.00	0.00	450-44160	Rents & Leases	0.00	6,000.00	6,000.00	0.00	6,000.00
0.00	0.00	0.00	0.00	450-44325	Bank Fees & Charges	0.00	0.00	0.00	0.00	0.00
138.94	0.00	0.00	0.00	450-44330	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00
824.84	680.44	800.00	0.00	450-44390	Taxes & Licenses	0.00	1,400.00	1,400.00	0.00	1,400.00
0.00	0.00	0.00	0.00	450-44450	Claims & Damages	0.00	0.00	0.00	0.00	0.00
231,646.70	239,459.63	294,474.00	0.00		Other Services & Charges Totals:	0.00	316,883.00	316,883.00	0.00	295,074.00
1,107,140.90	1,213,318.60	1,274,838.00	0.00		EXPENDITURES TOTALS:	0.00	1,403,959.00	1,361,559.00	0.00	1,375,779.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
1,107,140.90	1,213,318.60	1,274,838.00	0.00		DEPARTMENT EXPENSES	0.00	1,403,959.00	1,361,559.00	0.00	1,375,779.00
(1,107,140.90)	(1,213,318.60)	(1,274,838.00)	0.00		Parks Totals:	0.00	(1,403,959.00)	(1,361,559.00)	0.00	(1,375,779.00)
				45500	Library					
				E01	Personnel Services					
438,175.96	457,420.22	479,056.00	0.00	450-41010	Full-time Employees	0.00	548,091.00	538,262.00	0.00	538,262.00
2,136.35	1,243.44	2,062.00	0.00	450-41020	Overtime	0.00	2,153.00	2,142.00	0.00	2,300.00
154,191.15	166,068.21	182,329.00	0.00	450-41030	Part-time Employees	0.00	200,562.00	196,980.00	0.00	198,478.00
73,932.35	74,143.97	96,668.00	0.00	450-41040	Temporary Employees	0.00	96,499.00	96,499.00	0.00	96,499.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
5,913.93	6,177.46	0.00	0.00	450-41110	Severance Pay	0.00	0.00	0.00	0.00	0.00
914.16	1,766.24	547.00	0.00	450-41120	Holiday	0.00	629.00	617.00	0.00	617.00
0.00	0.00	4,634.00	0.00	450-41130	Vacation Buyback	0.00	5,326.00	5,231.00	0.00	5,231.00
0.00	1,294.77	4,049.00	0.00	450-41140	Sick Leave Buyback	0.00	4,891.00	4,804.00	0.00	4,804.00
630.00	632.17	630.00	0.00	450-41190	Other Pay	0.00	630.00	630.00	0.00	630.00
50,034.42	51,907.47	57,050.00	0.00	450-41210	PERA	0.00	63,595.00	62,586.00	0.00	62,711.00
40,609.88	42,491.72	47,740.00	0.00	450-41220	FICA	0.00	53,117.00	52,401.00	0.00	52,504.00
9,497.56	9,937.81	11,163.00	0.00	450-41225	Medicare	0.00	12,452.00	12,254.00	0.00	12,278.00
60,393.91	69,914.58	82,002.00	0.00	450-41310	Health Insurance	0.00	83,396.00	83,396.00	0.00	91,842.00
3,166.44	3,605.71	3,786.00	0.00	450-41311	HSA Contribution	0.00	3,786.00	3,786.00	0.00	3,786.00
450.00	812.56	0.00	0.00	450-41312	HSA Contribution Medica Invest	0.00	0.00	0.00	0.00	0.00
0.00	2,273.18	2,082.00	0.00	450-41320	Dental Insurance	0.00	2,823.00	2,864.00	0.00	2,651.00
1,390.62	1,438.65	1,567.00	0.00	450-41330	Life Insurance	0.00	1,746.00	1,719.00	0.00	1,719.00
877.00	914.60	1,006.00	0.00	450-41340	Disability Insurance	0.00	1,150.00	1,129.00	0.00	1,129.00
0.00	40.16	0.00	0.00	450-41420	Unemployment	0.00	0.00	0.00	0.00	0.00
3,522.92	4,616.80	6,801.00	0.00	450-41510	Workers Compensation Insurance	0.00	6,464.00	6,358.00	0.00	6,373.00
845,836.65	896,699.72	983,172.00	0.00		Personnel Services Totals:	0.00	1,087,310.00	1,071,658.00	0.00	1,081,814.00
				E02	Supplies					
6,904.90	5,511.30	7,000.00	0.00	450-42010	Office Supplies	0.00	7,000.00	7,000.00	0.00	7,000.00
110.95	305.09	500.00	0.00	450-42020	Computer Supplies	0.00	500.00	500.00	0.00	500.00
3,551.08	473.18	2,000.00	0.00	450-42030	Printed Forms	0.00	2,000.00	2,000.00	0.00	2,000.00
1,811.91	5,831.76	3,000.00	0.00	450-42110	General Supplies	0.00	3,000.00	3,000.00	0.00	3,000.00
220.14	0.00	100.00	0.00	450-42115	Meeting	0.00	100.00	100.00	0.00	100.00
0.00	0.00	1,950.00	0.00	450-42180	Uniforms	0.00	0.00	0.00	0.00	0.00
65,340.14	71,209.16	80,000.00	0.00	450-42190	Books	0.00	80,000.00	80,000.00	0.00	80,000.00
10,800.99	11,500.38	13,000.00	0.00	450-42191	Periodicals & Magazines	0.00	13,000.00	13,000.00	0.00	13,000.00
15,276.79	16,148.78	16,500.00	0.00	450-42192	Audio Visual	0.00	16,500.00	16,500.00	0.00	16,500.00
748.01	12,494.04	800.00	0.00	450-42230	Building Repair Supplies	0.00	800.00	800.00	0.00	800.00
9,940.73	4,848.50	10,000.00	0.00	450-42410	Minor Equipment & Tools	0.00	10,000.00	10,000.00	0.00	10,000.00
4,775.07	269.00	12,350.00	0.00	450-42420	Minor Computer Equipment	0.00	4,200.00	4,200.00	0.00	4,200.00
119,480.71	128,591.19	147,200.00	0.00		Supplies Totals:	0.00	137,100.00	137,100.00	0.00	137,100.00
				E03	Other Services & Charges					

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
2,039.00	2,052.79	1,822.00	0.00	450-43010	Auditing & Accounting Services	0.00	2,154.00	2,154.00	0.00	1,822.00
963.20	3,311.78	2,500.00	0.00	450-43090	Expert & Professional Services	0.00	2,500.00	2,500.00	0.00	2,500.00
4,656.12	6,344.92	6,375.00	0.00	450-43095	Software Maintenance & Support	0.00	8,067.00	5,570.00	0.00	6,375.00
24,742.92	24,639.21	27,000.00	0.00	450-43096	Library Online Resources	0.00	28,000.00	28,000.00	0.00	28,000.00
5,476.22	6,020.16	6,000.00	0.00	450-43130	Special Programs	0.00	6,000.00	6,000.00	0.00	6,000.00
1,085.63	1,943.20	1,000.00	0.00	450-43131	Children's Program	0.00	1,000.00	1,000.00	0.00	1,000.00
5,981.01	5.00	0.00	0.00	450-43132	Communications	0.00	0.00	0.00	0.00	0.00
726.40	1,959.00	1,500.00	0.00	450-43140	Training & Education	0.00	2,000.00	2,000.00	0.00	2,000.00
0.00	0.00	0.00	0.00	450-43150	Tuition Reimbursement	0.00	15,000.00	15,000.00	0.00	15,000.00
884.04	1,102.51	900.00	0.00	450-43210	Telephone	0.00	900.00	900.00	0.00	900.00
1,020.47	204.85	1,000.00	0.00	450-43220	Postage	0.00	1,000.00	1,000.00	0.00	1,000.00
48,583.16	39,496.68	52,600.00	0.00	450-43250	Other Communications	0.00	54,800.00	54,800.00	0.00	54,800.00
698.73	990.50	1,200.00	0.00	450-43310	Travel Expense	0.00	1,200.00	1,200.00	0.00	1,200.00
0.00	0.00	0.00	0.00	450-43410	Advertising - Employment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	200.00	0.00	450-43430	Advertising - Other	0.00	200.00	200.00	0.00	200.00
11,902.22	14,481.69	15,641.00	0.00	450-43610	Insurance & Bonds	0.00	12,301.00	12,301.00	0.00	15,641.00
31,289.85	30,986.63	32,000.00	0.00	450-43810	Electric Utilities	0.00	32,000.00	32,000.00	0.00	32,000.00
36,873.24	24,173.88	38,500.00	0.00	450-43830	Gas Utilities	0.00	38,500.00	38,500.00	0.00	38,500.00
2,466.53	1,304.16	2,500.00	0.00	450-43840	Refuse Disposal	0.00	2,500.00	2,500.00	0.00	2,500.00
19,367.17	26,453.99	30,000.00	0.00	450-44010	Building Maintenance	0.00	30,000.00	30,000.00	0.00	30,000.00
1,460.01	1,560.59	1,500.00	0.00	450-44045	Equipment Repairs	0.00	1,500.00	1,500.00	0.00	1,500.00
0.00	0.00	0.00	0.00	450-44050	Extraordinary Maintenance	0.00	16,000.00	16,000.00	0.00	16,000.00
30.95	0.00	0.00	0.00	450-44060	Laundry Services	0.00	0.00	0.00	0.00	0.00
865.18	1,345.89	9,500.00	0.00	450-44160	Rents & Leases	0.00	10,000.00	10,000.00	0.00	10,000.00
1,991.17	2,687.99	2,000.00	0.00	450-44325	Bank Fees & Charges	0.00	2,000.00	2,000.00	0.00	2,000.00
1,825.00	1,834.00	2,000.00	0.00	450-44330	Dues & Subscriptions	0.00	2,400.00	2,400.00	0.00	2,400.00
150.00	150.00	150.00	0.00	450-44390	Taxes & Licenses	0.00	150.00	150.00	0.00	150.00
0.00	0.00	0.00	0.00	450-44450	Claims & Damages	0.00	0.00	0.00	0.00	0.00
0.00	7,301.10	0.00	0.00	450-46030	Lease Principal	0.00	0.00	0.00	0.00	0.00
0.00	659.46	0.00	0.00	450-46130	Lease Interest	0.00	0.00	0.00	0.00	0.00
205,078.22	201,009.98	235,888.00	0.00		Other Services & Charges Totals:	0.00	270,172.00	267,675.00	0.00	271,488.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
1,170,395.58	1,226,300.89	1,366,260.00	0.00		EXPENDITURES TOTALS:	0.00	1,494,582.00	1,476,433.00	0.00	1,490,402.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
1,170,395.58	1,226,300.89	1,366,260.00	0.00		DEPARTMENT EXPENSES	0.00	1,494,582.00	1,476,433.00	0.00	1,490,402.00
(1,170,395.58)	(1,226,300.89)	(1,366,260.00)	0.00		Library Totals:	0.00	(1,494,582.00)	(1,476,433.00)	0.00	(1,490,402.00)
				49200	Miscellaneous Unallocated					
				E03	Other Services & Charges					
40,000.00	40,160.71	477.00	0.00	410-43130	Annexation Payments	0.00	316.00	316.00	0.00	477.00
0.00	59,207.25	0.00	0.00	410-44370	Miscellaneous Charges	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	410-44940	Tax Abatement	0.00	0.00	0.00	0.00	0.00
0.00	277,359.48	0.00	0.00	420-45999	Lease Capital Expenditure	0.00	0.00	0.00	0.00	0.00
0.00	6,627.03	0.00	0.00	430-45999	Lease Capital Expenditure	0.00	0.00	0.00	0.00	0.00
40,000.00	383,354.47	477.00	0.00		Other Services & Charges Totals:	0.00	316.00	316.00	0.00	477.00
				E04	Capital Outlay					
22,599.87	0.00	0.00	0.00	410-45999	Lease Capital Expenditure	0.00	0.00	0.00	0.00	0.00
0.00	146,727.37	0.00	0.00	420-45998	SBITA Capital Expenditure	0.00	0.00	0.00	0.00	0.00
0.00	8,611.56	0.00	0.00	450-45999	Lease Capital Expenditure	0.00	0.00	0.00	0.00	0.00
22,599.87	155,338.93	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E05	Debt Service					
17,750.57	0.00	0.00	0.00	410-46030	Lease Principal	0.00	0.00	0.00	0.00	0.00
1,937.14	0.00	0.00	0.00	410-46130	Lease Interest	0.00	0.00	0.00	0.00	0.00
19,687.71	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
				E06	Other Uses					
119,342.00	0.00	80,000.00	0.00	410-48100	Contingencies	0.00	60,000.00	46,644.00	0.00	80,000.00
119,342.00	0.00	80,000.00	0.00		Other Uses Totals:	0.00	60,000.00	46,644.00	0.00	80,000.00
201,629.58	538,693.40	80,477.00	0.00		EXPENDITURES TOTALS:	0.00	60,316.00	46,960.00	0.00	80,477.00

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Account	Description	FTE	2025 Requested	2025 Proposed	2025 Approved	2025 Adopted
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
201,629.58	538,693.40	80,477.00	0.00		DEPARTMENT EXPENSES	0.00	60,316.00	46,960.00	0.00	80,477.00
(201,629.58)	(538,693.40)	(80,477.00)	0.00		Miscellaneous Unallocated Totals:	0.00	(60,316.00)	(46,960.00)	0.00	(80,477.00)
748,159.02	54,202.09	0.00	0.00	49300 E06 410-47200	Other Financing Uses Other Uses Transfer Out	0.00	0.00	0.00	0.00	0.00
748,159.02	54,202.09	0.00	0.00		Other Uses Totals:	0.00	0.00	0.00	0.00	0.00
748,159.02	54,202.09	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
748,159.02	54,202.09	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
(748,159.02)	(54,202.09)	0.00	0.00		Other Financing Uses Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	10,000.00	0.00	49801 E03 410-44370	Mass Transit Other Services & Charges Miscellaneous Charges	0.00	12,000.00	12,000.00	0.00	10,000.00
0.00	0.00	10,000.00	0.00		Other Services & Charges Totals:	0.00	12,000.00	12,000.00	0.00	10,000.00
0.00	0.00	10,000.00	0.00		EXPENDITURES TOTALS:	0.00	12,000.00	12,000.00	0.00	10,000.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	10,000.00	0.00		DEPARTMENT EXPENSES	0.00	12,000.00	12,000.00	0.00	10,000.00
0.00	0.00	(10,000.00)	0.00		Mass Transit Totals:	0.00	(12,000.00)	(12,000.00)	0.00	(10,000.00)
20,083,221.07	22,540,478.76	20,874,705.00	0.00		FUND REVENUES	0.00	22,826,008.00	22,855,188.00	0.00	22,477,942.00

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
19,300,022.49	19,968,287.71	20,874,705.00	0.00		FUND EXPENSES	0.00	22,826,008.00	22,855,188.00	0.00	22,306,930.07
783,198.58	2,572,191.05	0.00	0.00		General Fund Totals:	0.00	0.00	0.00	0.00	171,011.93

2022	2023	2024	2024				2025	2025	2025	2025
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
20,083,221.07	22,540,478.76	20,874,705.00	0.00		REPORT REVENUES	0.00	22,826,008.00	22,855,188.00	0.00	22,477,942.00
19,300,022.49	19,968,287.71	20,874,705.00	0.00		REPORT EXPENSES	0.00	22,826,008.00	22,855,188.00	0.00	22,306,930.07
783,198.58	2,572,191.05	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	171,011.93

Budget 2025
Fund Balance Policy Projections

	2023 Actual	2024 Projected	2025 Projected
Fund Balance	\$ 10,299,515	\$ 10,299,515	\$ 8,699,515
Next Yr Expenditures	\$ 20,874,705 <i>(2024 Budget)</i>	\$ 22,855,188 <i>(2025 Budget)</i>	\$ 23,540,844 <i>(2026 Budget)</i>
Fund Balance %	49%	45%	37%

Assumptions:

- Assumes no surplus or deficit from 2024
- Assumes a \$1.6 million capital loan in 2025 from fund balance
- Assumes a 3% increase in the 2026 expenditures from 2025 GF proposed expenditures



Council Work Session Memorandum

TO: Mayor and City Council
THROUGH: David Wanberg, CED Director; Jessica Kinser, City Administrator
FROM: Robert Harris III, Economic Development Coordinator
MEETING DATE: December 3, 2024
SUBJECT: Amending Spend Plan for Small Cities Development Program (SCDP) Program Income

Discussion:

The City received a notification from the Minnesota Department of Employment and Economic Development (DEED) regarding the non-use of program income from the Small Cities Development Program (SCDP). DEED has requested a response regarding the City's plans for these funds in short order. We have requested time to discuss this matter with the City Council at the December 3rd work session, as it aligns with our next regularly scheduled meeting.

It is important to note that the letter from DEED references an amount higher than what the City currently holds in this account. This discrepancy has been clarified with DEED. A summary of the available funds and their classifications is provided below, along with an overview of staff's recommendation for utilizing these funds to address a local infrastructure need.

Current Balance of SCDP Fund:

- **Total Balance:** \$443,349
- **Local Dollars (Non-HUD Funds):** \$112,742
 - These funds have been co-mingled with SCDP program income. Revenues less than \$35,000 in any given year transitioned to local dollars, granting the City full discretion over their use.
- **Program Income (HUD-Regulated):** \$330,607
 - These funds require a spend plan amendment approved by DEED for their use.

Staff Recommendation:

Staff proposes utilizing the SCDP funds to support the conversion of downtown streetlights to LED lighting. This project addresses a critical local need—ensuring a safe and energy-efficient downtown environment following Minnesota’s statewide ban on fluorescent lighting. The estimated cost for the retrofitting project is \$411,000; however, this estimate will need to be updated.

Key considerations for this project include:

1. Spend Plan Amendment:

- The use of \$330,607 in program income requires an amendment to the existing SCDP spend plan. This amendment must be submitted to and approved by DEED.

2. Environmental Review:

- The project requires a categorically excluded subject to 58.5 environmental review.

3. Regulatory Compliance:

- The project must comply with Buy America Build America (BABA) regulations, which mandate the use of domestically produced materials and components for infrastructure projects.

4. Funding Allocation:

- The \$112,742 in local dollars can be used without DEED or HUD approval, offering flexibility in initiating the project while awaiting formal approval of the spend plan amendment.

Rationale for LED Streetlight Conversion:

- **Safety:** Enhanced lighting will contribute to public safety by providing consistent and reliable illumination in the downtown area.
- **Energy Efficiency:** LED lighting reduces energy consumption and operational costs compared to traditional fluorescent lighting.
- **Regulatory Compliance:** The conversion addresses the State of Minnesota’s ban on fluorescent lighting, mitigating potential disruptions or non-compliance issues.
- **Unfunded Local Need:** Currently, there is no other identified funding source for this essential project.

Attachments:

1. City of Faribault_Morrison PI Letter
2. SCDP PI Fact Sheet

November 19, 2024

Jessica Kinser, City Administrator
City of Faribault
208 1st Avenue NW
Faribault, MN 55021

Re: Small Cities Development Program (SCDP) Program Income

Dear Jessica,

I am writing to inform you of an important action required by U.S. Department of Housing and Urban Development (HUD), the funders in relation to the recent monitoring of the Department of Employment and Economic Development (DEED) Small Cities Development Program (SCDP). It has come to our attention that there are compliance issues related to program income (PI) held by units of general local government (UGLG).

HUD's finding indicated that some UGLGs have not been effectively utilizing their PI, which is critical for the ongoing success and accountability of the program. Timely spending of PI is essential to ensure that federal requirements and the needs of the Greater Minnesota communities are met. Currently, the Small Cities records shows that the City of Faribault/Morristown has a PI balance of \$ 604,724.

To address this matter, strategies have been developed to ensure compliance. Listed below are 3 options to utilize accumulated SCDP PI:

1. Retaining PI for future eligible SCDP activities or
2. Establishing a revolving loan fund or
3. Returning PI funds to DEED

The enclosed Program Income Fact Sheet provides detailed information on these three options.

To ensure no delays in meeting compliance, please submit a formal letter by December 3, 2024 with your intended PI option choice. Should you require any assistance or clarification regarding the PI options listed above, please feel free to contact me at Natasha.Kukowski@state.mn.us or at (651) 259-7425.

I look forward to your timely response and continual partnership.

Sincerely,

Natasha D. Kukowski

Natasha D. Kukowski
State Program Admin Director – Small Cities Unit

Enclosure

Small Cities Development Program Program Income (PI) Fact Sheet

Definition of Program Income

Program income is defined as any gross income of \$35,000 or more received by a unit of general local government (UGLG) in the federal fiscal year (October 1 to September 31) generated from the use of the Small Cities Development Program (SCDP) through the Community Development Block Grant (CDBG) funds, regardless of when the CDBG funds were awarded or whether the activity has been closed out.

Typical sources of program income may include:

- loan repayments (with interest, if applicable).
- proceeds from the sale of property in which SCDP funds were used.
- interest earned on the Program Income itself.
- Refer to HUD regulation 24 CFR 570.489 (e) for a full list of potential Program Income sources.

If the total income received is more than \$35,000 in a federal fiscal year, the full amount received is considered PI and can be retained by the UGLG or returned to DEED.

If the total income is less than \$35,000, then those funds are considered miscellaneous revenue and may be retained by the UGLG and moved to its general account. This transfer can only occur at the end of a federal fiscal year.

All revolving loan fund (RLF) income are considered program income regardless of the amount received annually, and are not eligible for this exclusion.

Program Income (PI) – Idle Accounts

PI held in a Reuse Account cannot be held in perpetuity. If PI within these accounts is stagnant, it will meet the definition of an Idle Account. An Idle Account occurs when the UGLGs:

- did not identify an eligible project during a 12-month period or more.
- did not have any accomplishments during a 12-month period or more.
- funds have been awarded but not disbursed within 12 months of the award date. For example - a failed project.

Funds held in an Idle Account must be returned in a timely manner within 60 days after the federal fiscal year end. UGLGs are encouraged to consult with the SCDP Representative regarding reasonable balances or the UGLG will not be considered in “good standing”, including ineligible to apply for future SCDP grants.

Amending Reuse Plan

If UGLG determines a need to amend their PI Reuse plan, the SCDP Representative should be contacted with

the proposed changes. The UGLG must submit an amendment request with the following items to DEED:

- Reason for the change of the PI Reuse plan,
- Certification of approval by the local governing body (meeting minutes)
- Copy of the proposed PI Reuse plan
- Expanded activities must include eligible SCDP activities and a national objective
- Subject to all cross-cutting federal requirements.

DEED will notify the UGLG of the results of the PI Reuse Plan amended request. Amended PI Reuse Plan must receive approval prior to implementation.

OPTIONS FOR RECAPTURED PI

UGLG has the following options for utilizing accumulated SCDP PI.

1. Retaining PI for SCDP eligible activities or
2. Establishing a revolving loan fund or
3. Returning PI funds to DEED

1. Retaining PI by UGLG to continue the same SCDP eligible activities

To retain PI, the UGLG must establish a SCDP PI Account and adopt a PI Reuse Plan approved by DEED that includes:

- a detailed Reuse PI plan for eligible activities consistent with continuing the same original project activity PI was generated from;
- A Certification that UGLGs will comply with the PI Reuse Plan including, but not be limited to the following:
 - PI funds are federal and subject to all applicable State and Federal regulations;
 - Complete the proper resolution, public hearings, and environmental review and other cross cutting requirements;
 - Funds must be used to benefit the residents of the community that previously received the initial SCDP Grant. The funds cannot be provided to any other programs that would assist other communities;
 - All projects must consist of activities that meet a CDBG National Objective.

At any time, the UGLG will have the option to discontinue the PI Reuse Plan and return PI funds to DEED.

2. Revolving Loan Fund

Revolving Loan Fund PI is defined as repayment of SCDP funds received from borrowers, including the principal and any interest earned, regardless of the amount collected as part of an established revolving loan fund.

If an UGLG administers a revolving loan funds for specific activities in line with 24 CFR 570.489(f)(1), the local revolving fund balances must be held in an interest-bearing account in accordance with 24 CFR 570.500(b).

Revolving Loan Fund PI collected by grantees should only be maintained in a revolving loan fund account for a short period of time before they are awarded back out to new applicants. UGLGs must ensure any revolving loan fund held are revolved for the account to be considered active by DEED.

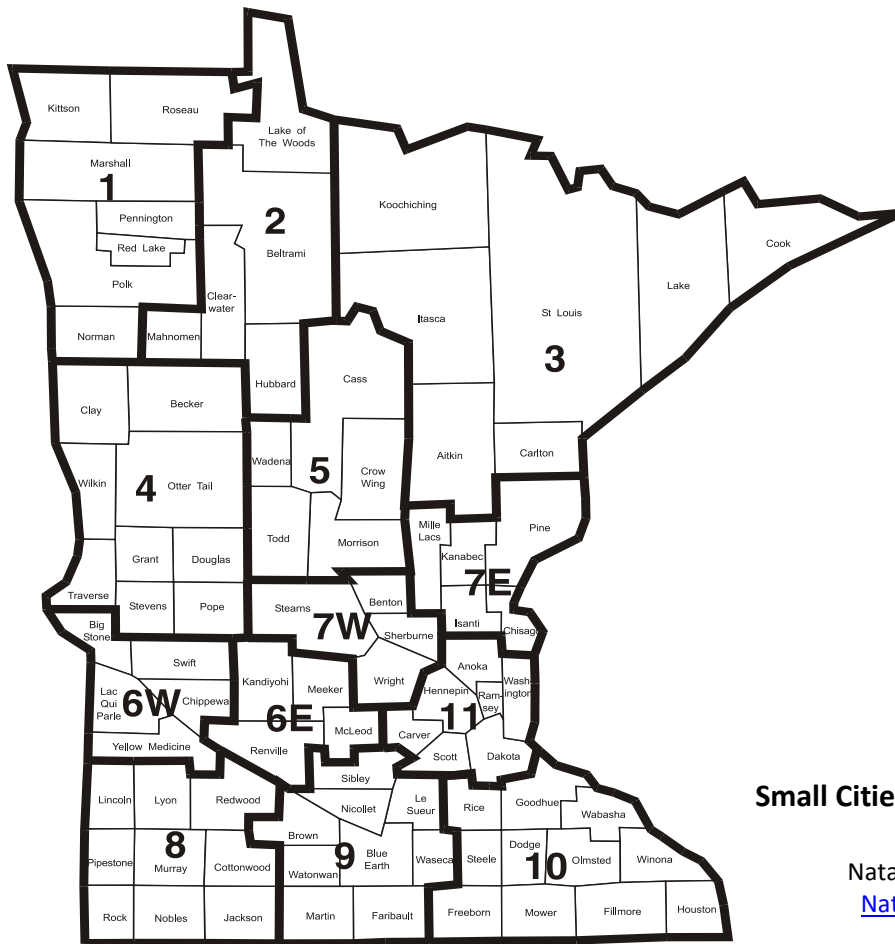
UGLGs who do not forgive loans issued will continue to generate program income and must continue to report on in perpetuity on each loan made as the threshold of \$35,000 do not apply to revolving loan funds.

3. Returning PI To DEED

DEED may recapture PI from an UGLG if there is not an approved PI Re-Use Plan.
Funds may only be returned by the UGLG, and not by any subrecipient or beneficiary.

The process for returning program income funds includes:

- Cover letter with SCDP grant number that originated the funds and the PI funds being returned, and
- Check made payable to the "Minnesota Department of Employment and Economic Development".
- Mail cover letter and check to:
Minnesota Department of Employment and Economic Development (DEED)
Great Northern Building
180 East Fifth Street, Suite 1200,
St. Paul, MN 55101
Attention: Natasha Kukowski, Small Cities Unit (PI)



Small Cities Development Program (SCDP)

Natasha Kukowski – SCDP Director

Natasha.kukowski@state.mn.us

(651) 259-7425

Small Cities Reps Regions	
Region	Reps Name
1, 2, 3, 4 & 7W	Christian Nordeng 651-259-7455 Christian.nordeng@state.mn.us
5, 9, 10 & 11	Zachary Klehr 651-259-7460 Zachary.klehr@state.mn.us
6E, 6E, 7E & 8	Christine Hartert 651-259-7461 Christine.hartert@state.mn.us

Small Cities Development Program projects must comply with fair housing.